

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled "Calculation of Annual and Accrued Depreciation", beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No.109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
 - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
 - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 Attachment A in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2022, by vintage by account and including applicable depreciation reserves and accruals begin on page VII-8 of Exhibit No. 109 Attachment A.

The detailed calculations which set forth the surviving original cost as of December 31, 2023, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



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March 8, 2022

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of November 30, 2022 are presented in the attached report. The results of our study as of November 30, 2021 are presented in our report titled "2021 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2021". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of November 30, 2022.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

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PART I. INTRODUCTION

COLUMBIA GAS OF PENNSYLVANIA, INC. DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Columbia Gas of Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of November 30, 2022.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2016.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas 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 the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs 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 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 the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1976 and the equal life group (ELG) procedure for 1976 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2016 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2016 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Opinion and Order of the Commission at Docket Nos. R-891468 and R-801873.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

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.

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.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

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 Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of 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. A higher number designates a higher mode curve.

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.

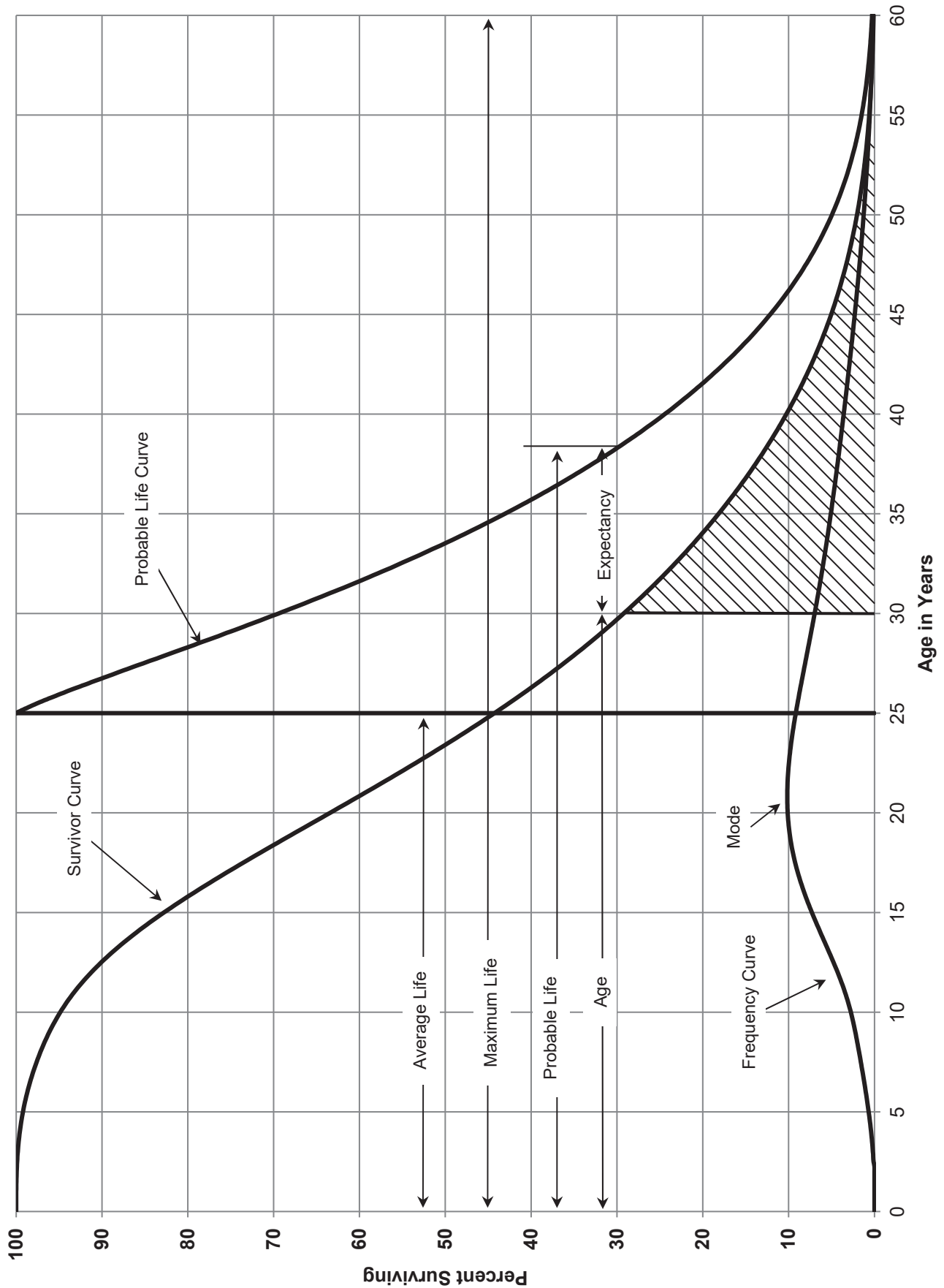


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

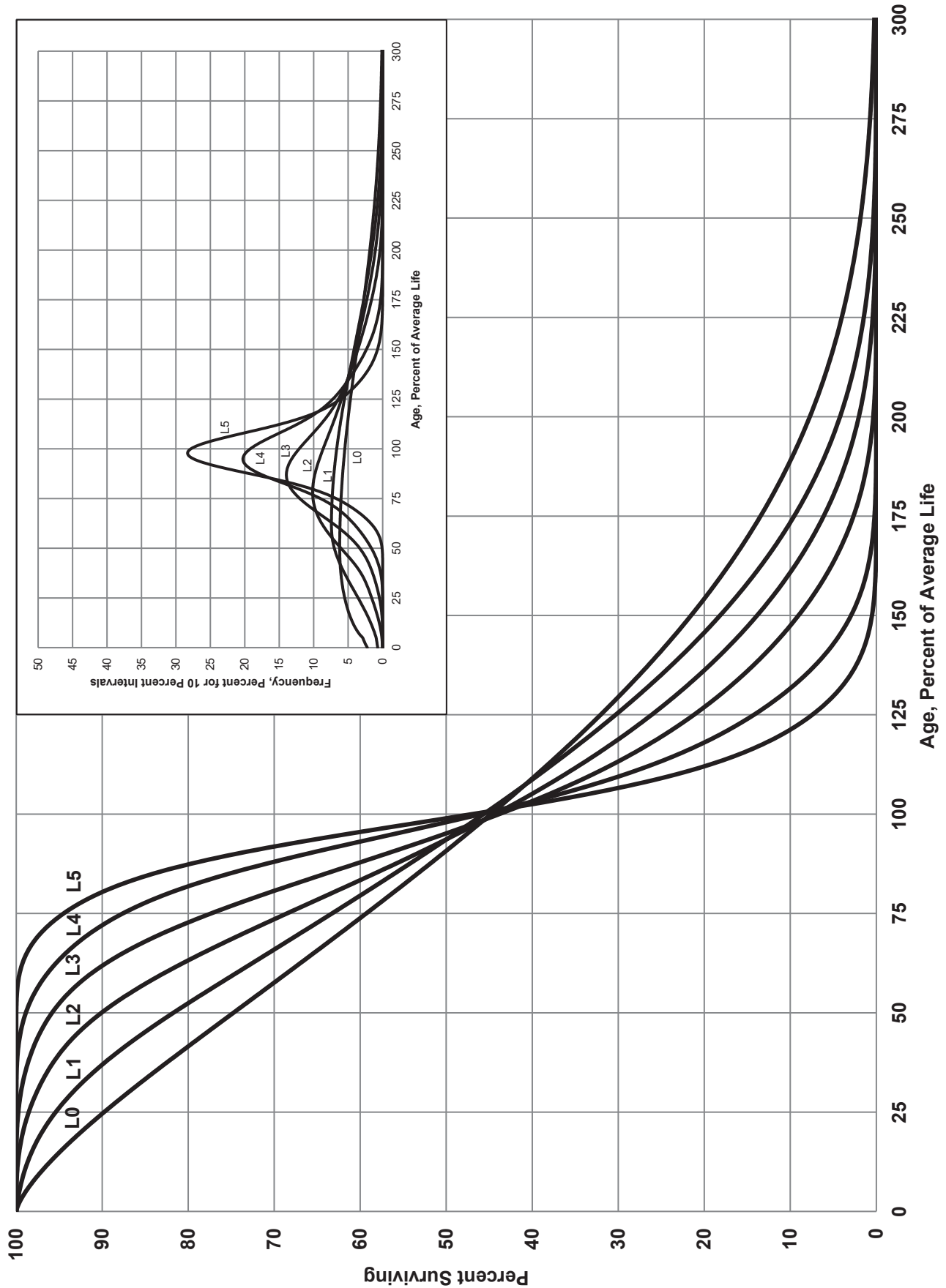


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

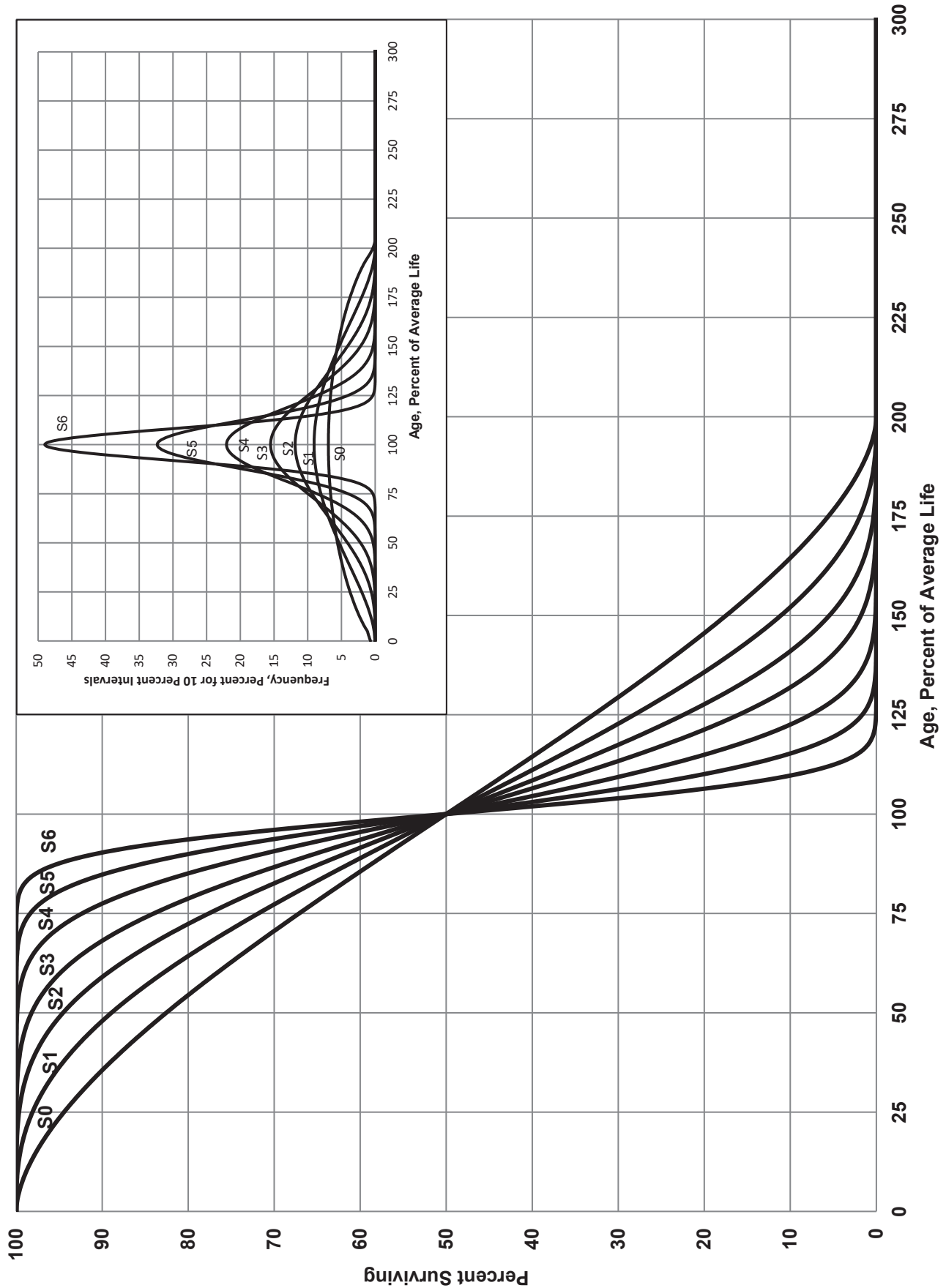


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

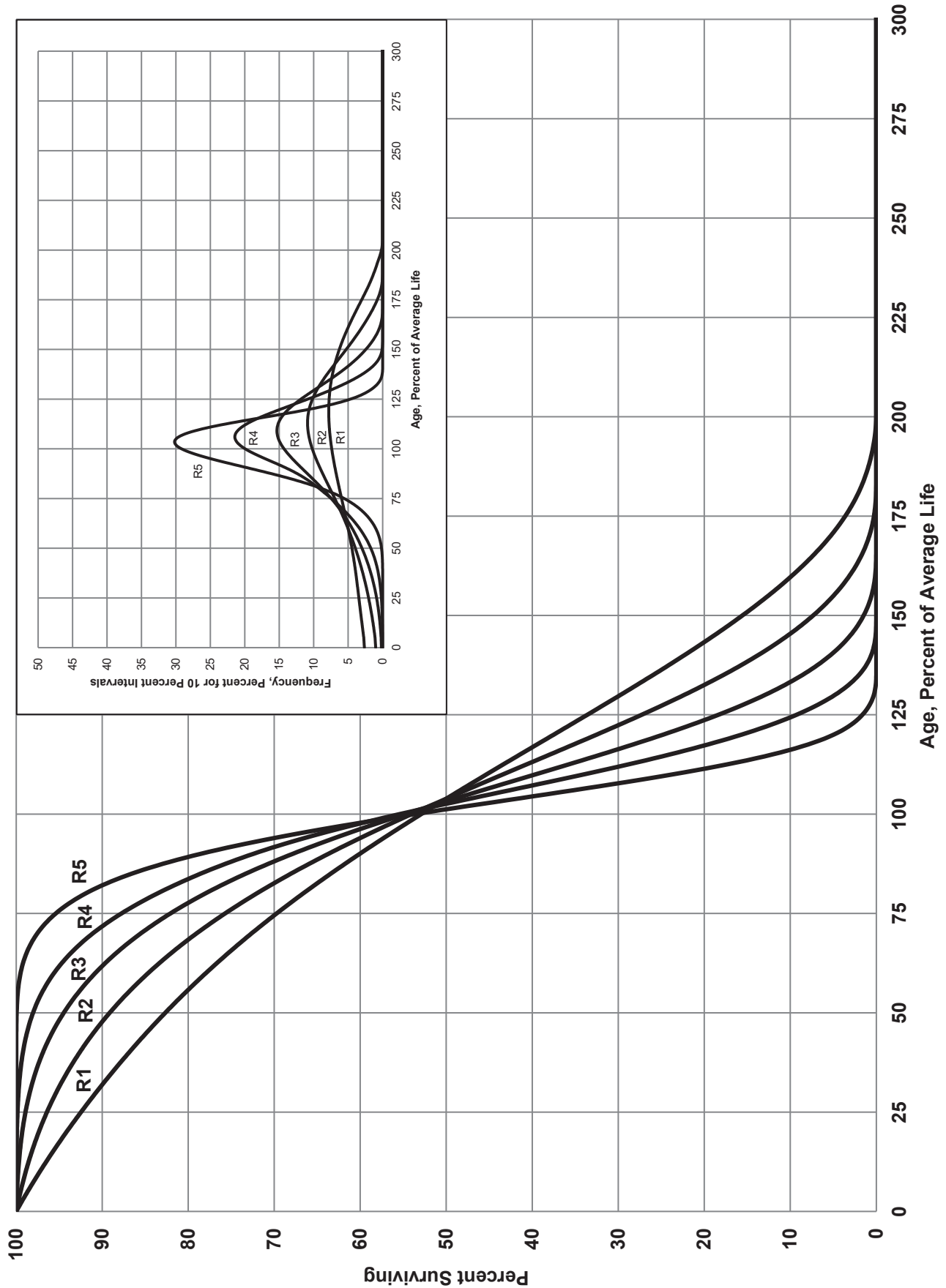


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

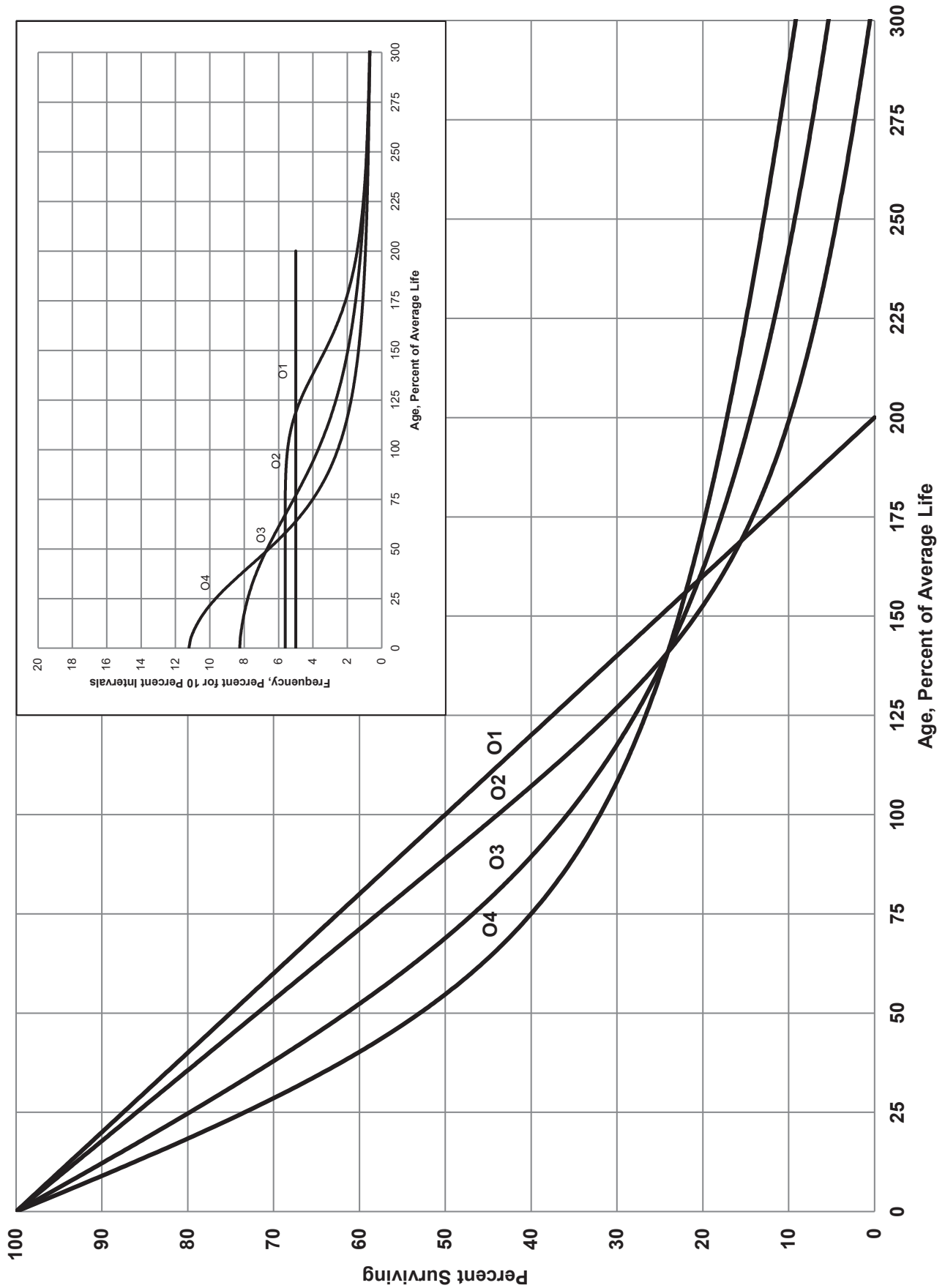


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O 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,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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. 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.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. 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 pages II-11 and II-12. 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 2007 were retired in 2012. 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 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Year	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					7	14	16	17	19	20	20	143	4½-5½
2017						8	18	20	22	23	23	146	3½-4½
2018							9	20	22	25	25	150	2½-3½
2019								11	23	25	25	151	1½-2½
2020									11	24	24	153	½-1½
2021										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Placement Band 2007-2021

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2012-2021											Total During Age Interval (12)	Age Interval (13)
	Experience Band 2012-2021												
	Acquisitions, Transfers and Sales, Thousands of Dollars												
	During Year												
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2011	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	-	(121)	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	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.

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 page II-14. The surviving plant at the beginning of each year from 2012 through 2021 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 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 2017 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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year												
(1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	(12)	(13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13 ¹ / ₂ -14 ¹ / ₂	
2008	279	268	256	243	228	212	194	174	153	131	323	12 ¹ / ₂ -13 ¹ / ₂	
2009	307	296	284	271	257	241	224	205	184	162	531	11 ¹ / ₂ -12 ¹ / ₂	
2010	338	330	321	311	300	289	276	262	242	226	823	10 ¹ / ₂ -11 ¹ / ₂	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 ¹ / ₂ -10 ¹ / ₂	
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8 ¹ / ₂ -9 ¹ / ₂	
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7 ¹ / ₂ -8 ¹ / ₂	
2014			510 ^a	504	492	479	464	448	431	412	2,463	6 ¹ / ₂ -7 ¹ / ₂	
2015				580 ^a	574	561	546	530	501	482	3,057	5 ¹ / ₂ -6 ¹ / ₂	
2016					660 ^a	653	639	623	628	609	3,789	4 ¹ / ₂ -5 ¹ / ₂	
2017						750 ^a	742	724	685	663	4,332	3 ¹ / ₂ -4 ¹ / ₂	
2018							850 ^a	841	821	799	4,955	2 ¹ / ₂ -3 ¹ / ₂	
2019								960 ^a	949	926	5,719	1 ¹ / ₂ -2 ¹ / ₂	
2020									1,080 ^a	1,069	6,579	¹ / ₂ -1 ¹ / ₂	
2021										1,220 ^a	7,490	0- ¹ / ₂	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

Experience Band 2012-2021

Placement Band 2007-2021

For the entire experience band 2012-2021, 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 page II-16, 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 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.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(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	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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.

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

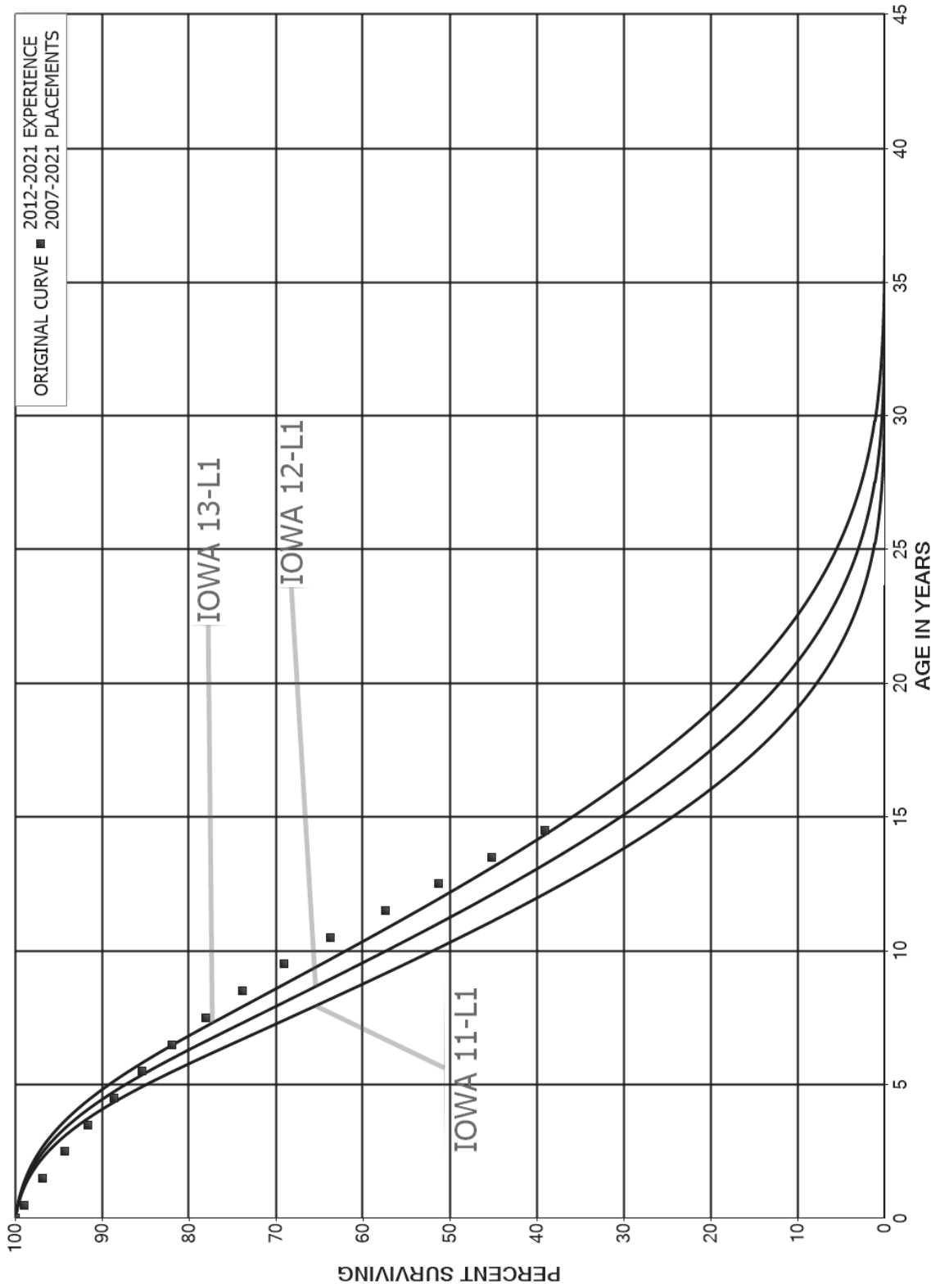


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

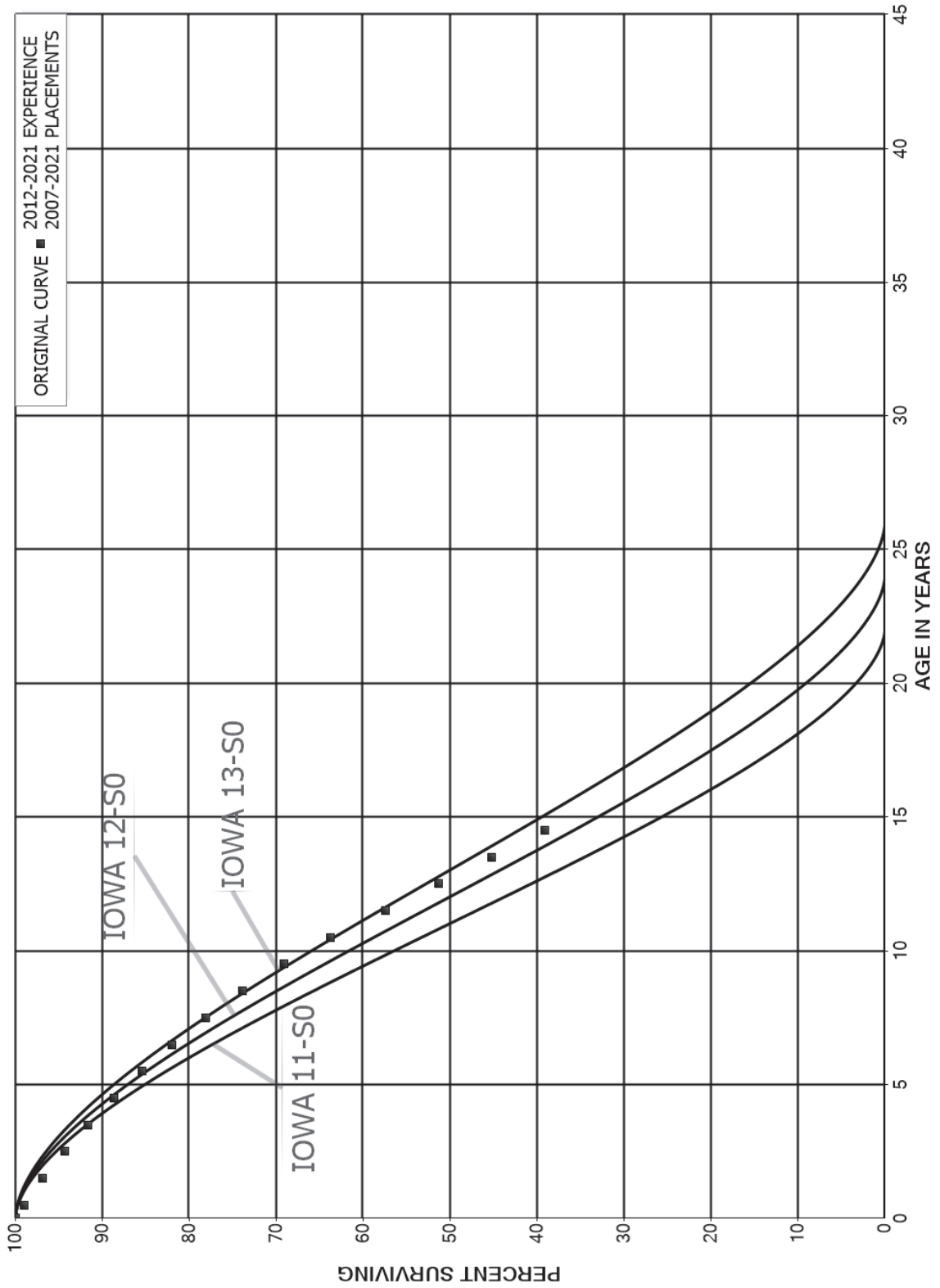


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

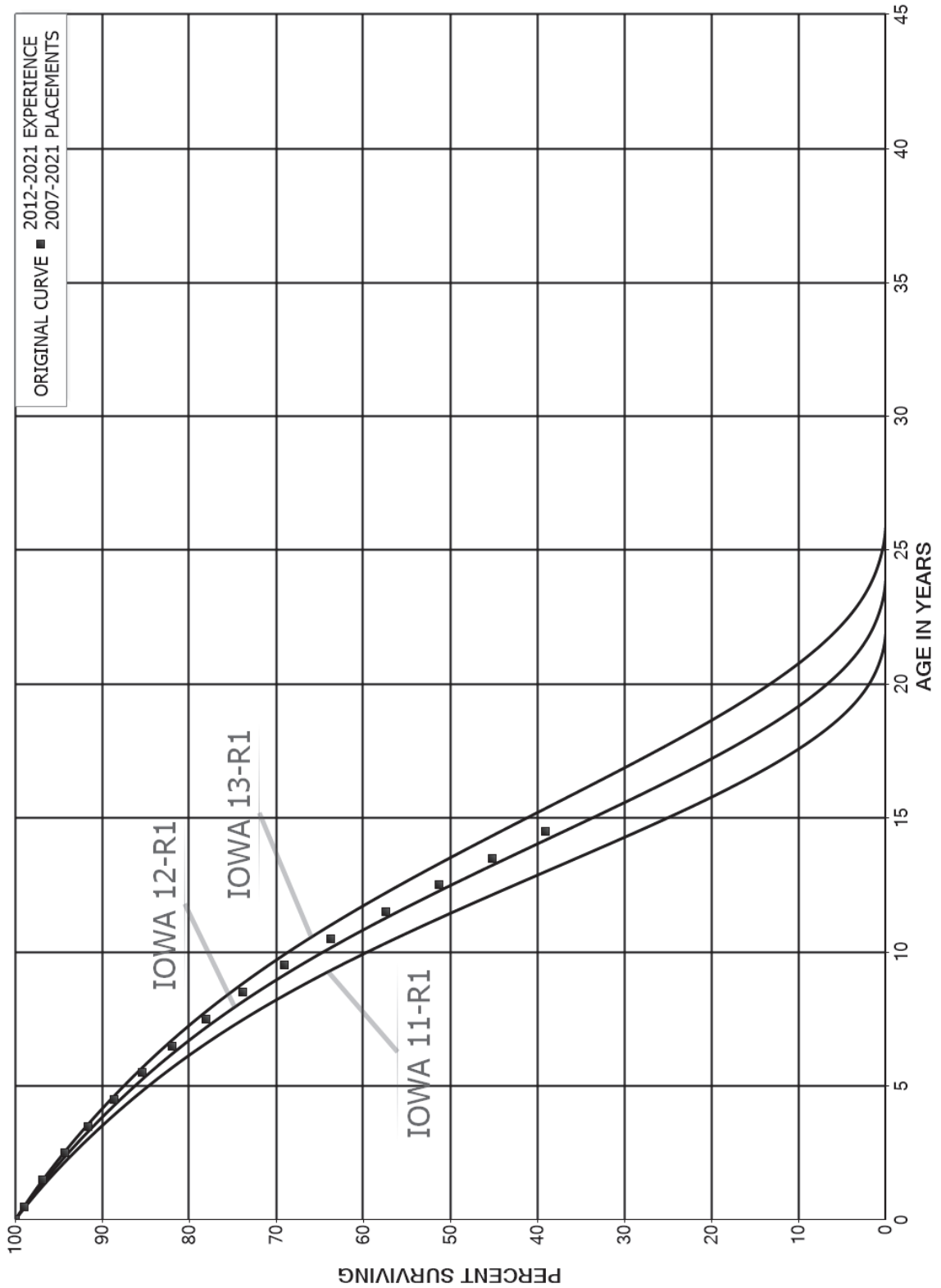
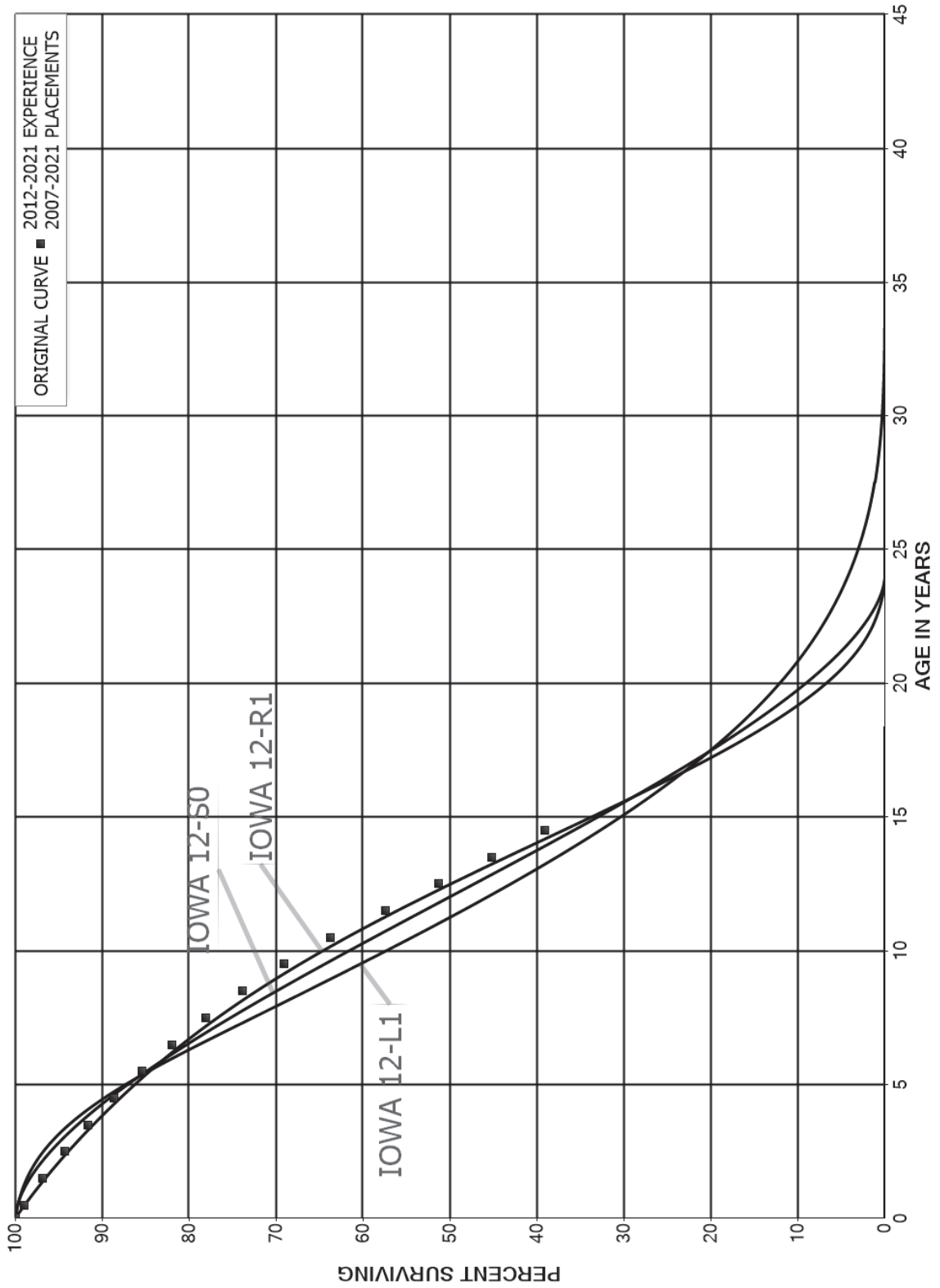


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips.

June 27, 2017

- Monaca Operations Center
- Center Grange POD
- Anchor Hocking (Oneida)
- Apple Alley District Regulator Station
- Dravo District Regulator Station
- New York Avenue District Regulator Station
- Southpointe District Regulator Station
- Peoples Exchange Meter Set
- Tannehill Regulator Station

July 16, 2012

- Washington Service Center
- E. Wheeling Regulating Station #2916
- Meadow Avenue Regulating Station #391
- Cortez Drive Regulating Station #4082
- Patton School Regulating Station #4289
- Camalloy, Inc. Meter Set
- Uniontown Service Center
- Uniontown Service Center Regulating Station #2522
- Grand Street Regulating Station #2728
- Gerome Manufacturing Meter Set
- Industrial Park Regulating Station #4005

July 23 and 24, 2002

Washington Service Center
Washington Training Facility
Charleroi Service Center (Leased)
Phoenix Regulating Station
E. Wheeling Street Regulating Station
Violet Alley Regulating Station
Washington Mould Corporation Station
Trinity High School Regulating Station
Sears Meter Station
Dewey Street Station
Boltz Avenue Regulating Station (Mapleview)
Corning Glass Regulating Station
Milford Regulating Station
Washington Junction Regulating Station
Broadmoor Regulating Station
Bethel Park Service Center
West Liberty Avenue Regulating Station
Bridgeville Regulating Station
Mt. Lebanon Office (Leased)

August 4, 1997

York Service Center
York Warehouse and Regulating Station
York District and Commercial Office
Pennsylvania Ave. Regulating Station
Emigsville Regulating Station
Caterpillar (Rt. 30) Regulating Station
Mt. Zion Regulating Station

July 22, 1997

Mt. Lebanon Office (Leased)
Bethel Park Service Center and Regulating Station
Washington Junction Regulating Station
Villa Haven Regulating Station
Shannon Heights Regulating Station
Sleepy Hollow Regulating Station
Willow Avenue Regulating Station
Heidelberg Regulating Station
Bridgeville Regulating Station
Washington Service Center
Washington Training Facility

November 3, 1992

Washington Service Center
Washington Engineering Office
Washington Commercial Office

Bethel Park Service Center and Regulating Station
Mt. Lebanon Office (Leased)

November 2, 1992

New Brighton DIS Center
Blackhawk Storage Compressor Station
Jeanette Service Center Regulating Station 4089
Regulating Station 4296 Regulating Station 985

October 27, 1992

York District and Commercial Office
York Warehouse and Regulating Station
York Service Center
Hanover Commercial Office
Hanover Service Center
McSherrystown Delone Avenue Regulating Station
Gettysburg Garage and Regulating Stations

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the estimates of the survivor patterns prior to the period of known retirement data were based on experience bands encompassing the earlier years of the known experience. The estimates of future survivor curves generally were based on experience bands of more recent historical data.

The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

- 374.4 Land Rights
- 375 Structures and Improvements
 - Measuring and Regulating Station
 - Industrial Measuring and Regulating Station
 - Other Distribution System
 - Life Span Group
 - Continuous Group
- 376 Mains
- 378 Measuring and Regulating Station Equipment
- 379.1 Measuring and Regulating Equipment – City Gate
- 380 Services
- 381 Meters
- 382 Meter Installations
- 383 House Regulators
- 384 House Regulator Installations
- 385 Industrial Measuring and Regulating
 - Equipment - Other Than Meters
- 387 Other Equipment
 - General
 - Customer Information Services
- 390 Structures and Improvements - Communication
- 396 Power Operated Equipment
- 397 Communication Equipment - Telemetry

The combined analyses for Account 376.1, Mains – Cast iron, Account 376.3, Mains – Bare Steel and Account 376.45, Mains – Other, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented in page VI-50 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands 1939-2016 and 1977-2016, were the basis for the statistical indications. The Iowa 71-R1 survivor curve reasonably

represents the first 110 years of the stub survivor curve. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals, after age 60.

Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years, as well as the more frequent decision to repair instead of replace mains. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required.

Typical service lives for the mains of other Pennsylvania gas companies range from 55 to 75 years. The Iowa 71-R1 survivor curve, at the upper end of the range, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve and reflects the outlook of management.

The second largest account is Account 380, Services. The survivor curve estimate for this account is based on three experience bands, the overall band, 1939-2016, and two shorter experience bands, 1970-2016 and 1997-2016. As the survivor curve chart illustrates, the 50-R0.5 survivor curve is supported by the statistical analyses. During the 1970's, the rates of service line retirements increased causing the experienced service life to significantly decrease. More recent retirement history indicates the downward trend has ended and there has been a reversal toward a somewhat longer service life parameter. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the

retirement of inactive services often was delayed due to operating practices in effect at that time. Statistical experience prior to the late 1960's would not be as good an indicator for estimating future survivor characteristics in this respect. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. The principal cause of retirement continues to be deterioration. Therefore, the 50-R0.5 survivor curve is a good indicator of life characteristics for services through age 70.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page VI-1.

The major structures included in Account 375.7, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 6 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 50 to 60 years from the date of major installation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1975-2016 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

All of the underground storage plant is located at the Blackhawk storage field. The compressor and auxiliary buildings are small structures constructed of prefabricated steel. The gas is compressed by a 900-horsepower Ingersoll-Rand compressor. Based on the nature of the storage operation and the plant and equipment at the location, a life span of 55 years, from 1970, was assigned to the installation. The interim survivor curves estimated for the several plant accounts represented at the storage location are based on typical survivor experience for comparable gas plant and retirement experience during the band 1970-2016. Statistical analyses of such experience are included in the report for the storage plant accounts that have had significant retirements.

Generally, the survivor curve estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data, and a general knowledge of the service lives for similar equipment in other gas companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, 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 and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group 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. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of November 30, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 15-S2.5 Survivor curve and a November 30, 2022 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., November 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 15-S2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:

CALCULATION DATE.. 11-30-2022
SURVIVOR CURVE.... 15-S2.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	INTERVAL	ACCRUAL	INST	ACCRUALS	SURVIVING	(9)	(10)
			(4)	(5) = (4) / (3)	(6)	(7)	(8)		
0.000	0.917	0.458	0.00030	0.00030000000	2022	7.05486271838	95.831933	0.0736	0.0337
0.917	1.917	1.417	0.00836	0.00589978829	2021	7.36089427952	99.995519	0.0736	0.1043
1.917	2.917	2.417	0.04815	0.01992139015	2020	7.34798369030	99.967265	0.0735	0.1776
2.917	3.917	3.417	0.15263	0.04466783728	2019	7.31568907659	99.866874	0.0733	0.2505
3.917	4.917	4.417	0.36199	0.08195381481	2018	7.25237825054	99.609563	0.0728	0.3216
4.917	5.917	5.417	0.71831	0.13260291674	2017	7.14509988477	99.069415	0.0721	0.3906
5.917	6.917	6.417	1.26035	0.19640797881	2016	6.98059443699	98.080089	0.0712	0.4569
6.917	7.917	7.417	2.02123	0.27251314548	2015	6.74613387485	96.439297	0.0700	0.5192
7.917	8.917	8.417	2.99688	0.35605084947	2014	6.43185187737	93.930238	0.0685	0.5766
8.917	9.917	9.417	4.14819	0.44050015929	2013	6.03357637299	90.357704	0.0668	0.6291
9.917	10.917	10.417	5.40959	0.51930402227	2012	5.55367428221	85.578814	0.0649	0.6761
10.917	11.917	11.417	6.65886	0.58324078129	2011	5.00240188043	79.544589	0.0629	0.7181
11.917	12.917	12.417	7.76502	0.62535395023	2010	4.39810451467	72.332651	0.0608	0.7550
12.917	13.917	13.417	8.61029	0.64174480137	2009	3.76455513887	64.144996	0.0587	0.7876
13.917	14.917	14.417	9.07902	0.62974405216	2008	3.12881071211	55.300342	0.0566	0.8160
14.917	15.917	15.417	9.11483	0.59121943309	2007	2.51832896948	46.203415	0.0545	0.8402
15.917	16.917	16.417	8.71526	0.53086800268	2006	1.95728525160	37.288371	0.0525	0.8619
16.917	17.917	17.417	7.92838	0.45520927829	2005	1.46424661111	28.966551	0.0505	0.8796
17.917	18.917	18.417	6.85632	0.37228213064	2004	1.05050090665	21.574198	0.0487	0.8969
18.917	19.917	19.417	5.61897	0.28938404491	2003	0.71966781887	15.336556	0.0469	0.9107
19.917	20.917	20.417	4.35408	0.21325757947	2002	0.46834700668	10.350030	0.0453	0.9249
20.917	21.917	21.417	3.17807	0.14839006397	2001	0.28752318496	6.583955	0.0437	0.9359
21.917	22.917	22.417	2.16726	0.09667930588	2000	0.16498850004	3.911293	0.0422	0.9460
22.917	23.917	23.417	1.37179	0.05858094547	1999	0.08735837436	2.141769	0.0408	0.9554
23.917	24.917	24.417	0.79478	0.03255027235	1998	0.04179276545	1.058482	0.0395	0.9645
24.917	25.917	25.417	0.40928	0.01610260849	1997	0.01746632503	0.456450	0.0383	0.9735
25.917	26.917	26.417	0.17916	0.00678199644	1996	0.00602402257	0.162233	0.0371	0.9801
26.917	27.917	27.417	0.06011	0.00219243535	1995	0.00153680667	0.042599	0.0361	0.9898
27.917	28.917	28.417	0.01189	0.00041841151	1994	0.00023138324	0.006599	0.0351	0.9974
28.917	29.700	29.309	0.00065	0.00002217749	1993	0.00000869358	0.000255	0.0341	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2022), 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 7.36089427952 for 2021 equals one-half of 0.00589978829 plus all of the succeeding figures in column 5. Only eleven-twelfths 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 expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2022 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to November 30. Inasmuch as the overall calculation is centered on November 30, 2022, the accrual for 2022 installations (during the twelve months) represents only one-half of one year, one-twelfths of the year prior to November 30 plus eleven-twelfths year following November 30. For this reason, the first figure in column 7, for vintage 2022, equals the group annual accrual for 2022 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 15-S2.5 survivor curve, 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 depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of November 30, 2022.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391,	Office Furniture and Equipment	
	Furniture	20
	Equipment	15
	Information Systems	5
392,	Transportation Equipment - Trailers	15
394,	Tools, Shop and Garage Equipment	25
395,	Laboratory Equipment	20
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of November 30, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization

is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2017 through November 30, 2021. The data for the last month of 2021 is based on estimated experience. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2016 through 2021 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of November 30, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2022, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to November 30, 2022. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, 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. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2017-2021, are presented in the section beginning on page VIII-2.

In the first section, 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 type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts 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 were plotted. The experience band indicates the range of years for which the 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 related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.2	RIGHTS OF WAY		1,932.08	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	3,294,840.03	2,587,031	707,809	230,288	6.99	3.1
	WELLS						
352.01	CONSTRUCTION	1,126,771.93	834,026	292,746	95,048	8.44	3.1
352.02	EQUIPMENT	1,072,969.88	392,390	680,580	222,299	20.72	3.1
	TOTAL ACCOUNT 352	2,199,741.81	1,226,416	973,326	317,347		
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,940.78	206,932	9	3	0.00	3.0
353	LINES	389,345.13	388,896	449	156	0.04	2.9
354	COMPRESSOR STATION EQUIPMENT	948,176.70	849,418	98,759	32,353	3.41	3.1
355	MEASURING AND REGULATING EQUIPMENT	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT	7,145,453.45	5,365,101	1,780,353	580,147	8.12	
DISTRIBUTION PLANT							
	LAND AND LAND RIGHTS						
374.4	LAND RIGHTS	4,619,075.10	927,763	3,691,312	78,287	1.69	47.2
374.5	RIGHTS OF WAY	3,233,171.42	1,826,867	1,406,304	34,865	1.08	40.3
	TOTAL ACCOUNT 374	7,852,246.52	2,754,630	5,097,616	113,152	1.44	
	STRUCTURES AND IMPROVEMENTS						
375.34	MEASURING AND REGULATING	6,857,841.44	1,478,485	5,379,356	159,409	2.32	33.7
375.6	INDUSTRIAL MEASURING AND REGULATING	86,227.87	75,960	10,268	509	0.59	20.2
375.7	OTHER DISTRIBUTION SYSTEMS						
	DISTRIBUTION SYSTEM STRUCTURES	38,999,641.74	4,171,878	34,827,762	1,086,338	2.79	32.1
	OTHER BUILDINGS	3,192,414.46	983,487	2,208,927	104,634	3.28	21.1
	TOTAL ACCOUNT 375.70	42,192,056.20	5,155,365	37,036,689	1,190,972	2.82	31.1
375.8	COMMUNICATION	16,515.17	8,614	7,901	355	2.15	22.3
	TOTAL ACCOUNT 375	49,152,640.68	6,718,424	42,434,214	1,351,245	2.75	
	MAINS						
376	CAST IRON	83,547.14	60,465	23,082	21,582	25.83	1.1
	BARE STEEL	56,048,265.50	36,575,386	19,472,880	1,658,210	2.96	11.7
	OTHER	2,324,577,776.20	302,056,890	2,022,520,886	49,442,610	2.13	40.9
	TOTAL ACCOUNT 376	2,380,709,588.84	338,692,741	2,042,016,848	51,122,402	2.15	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	157,110,988.70	23,658,568	133,452,421	6,305,696	4.01	21.2
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	135,966.90	60,244	75,723	8,700	6.40	8.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
380	SERVICES BARE STEEL OTHER	50-R0.5 * 50-R0.5	627,276.34 758,846,177.42	459,916 152,934,316	167,360 605,911,861	18,539 22,805,788	2.96 3.01	9.0 26.6
	TOTAL ACCOUNT 380		759,473,453.76	153,394,232	606,079,221	22,824,327	3.01	
381	METERS	44-S1	43,392,683.65	18,434,086	24,958,598	1,037,014	2.39	24.1
381.1	METERS - AMR	15-S2.5	24,862,040.62	18,366,394	6,495,647	1,274,728	5.13	5.1
382	METER INSTALLATIONS	55-R3	43,792,490.50	15,760,586	28,031,904	819,974	1.87	34.2
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,953,375.20	8,225,155	11,728,220	410,090	2.06	28.6
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	7,654,727.16	2,506,309	5,148,418	397,393	5.19	13.0
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	80,436	56,262	4,136	3.03	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928.02	3,009,233	8,881,695	574,385	4.83	15.5
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,743,598	457,774	174,711	7.94	2.6
	TOTAL ACCOUNT 387		14,228,998.11	4,833,267	9,395,731	753,232	5.29	
	TOTAL DISTRIBUTION PLANT		3,508,319,200.64	593,404,636	2,914,914,561	86,417,953	2.46	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,706,692.18	1,009,042	1,697,650	120,982	4.47	14.0
391.11	EQUIPMENT	15-SQ	91,303.67	52,960	38,344	5,850	6.41	6.6
391.12	INFORMATION SYSTEMS	5-SQ	2,178,866.80	1,919,443	259,424	130,359	5.98	2.0
	TOTAL ACCOUNT 391		4,976,862.65	2,981,445	1,995,418	257,191	5.17	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,553	2,064	326	1.27	6.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	27,423,137.06	7,888,586	19,534,551	1,030,395	3.76	19.0
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	96,986	169,053	13,767	5.17	12.3
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	23,697	7,242	7,242	0.76	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,888,281.55	680,969	1,207,313	88,776	4.70	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	950,950.58	529,599	421,352	58,068	6.11	7.3
	TOTAL GENERAL PLANT		36,529,407.61	13,175,960	23,353,448	1,455,765	3.99	
	SUBTOTAL DEPRECIABLE PLANT		3,551,994,061.70	611,945,697	2,940,048,362	88,453,865	2.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL (6)		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT	RATE (7)=(6)/(3)	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		47,459,794.63	19,902,888	27,556,907	7,345,698	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,074,348.44	2,374,987	7,699,361	1,944,152	**	
362.1 ENVIRONMENTAL REMEDIATION			(156,998)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,363,928.38	2,870,239	3,493,689	441,033	**	
SUBTOTAL AMORTIZABLE PLANT		63,898,071.45	24,991,116	38,749,957	9,730,883		
NONDEPRECIABLE PLANT							
		3,533,233.36	234,689				
TOTAL GAS PLANT		3,619,425,366.51	637,171,502	2,978,798,319	98,184,748		

* Indicates the use of an interim survivor curve and retirement date.
** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO NOVEMBER 30, 2022, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2021

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2021 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
350.20	1,931								1,931	99.94
351.00	2,362,836	219,908	4,287						2,587,031	78.52
352.01	738,926	95,100							834,026	74.02
352.02	168,032	224,358							392,390	36.57
352.10	206,932								206,932	100.00
353.00	388,491	234	171						388,896	99.88
354.00	816,990	32,428							849,418	89.58
355.00	104,477								104,477	100.00
374.40	866,132	70,403	9,890	17,280		1,382			927,763	20.09
374.50	1,791,949	34,918							1,826,867	56.50
375.34	1,418,913	141,593	33,839	86,236		29,624			1,478,485	21.56
375.60	75,321	535	104						75,960	88.09
375.70	4,356,774	852,813	1	54,223					5,155,365	12.22
375.80	8,256	358							8,614	52.16
376.00	311,428,316	48,710,997	1,281,491	21,148,796		1,579,267			338,692,741	14.23
378.00	21,223,803	5,265,030	215,848	2,326,887		719,226			23,658,568	15.06
379.10	33,640	11,340	15,264						60,244	44.31
380.00	136,485,997	21,858,597	3,283,418	5,817,386		2,416,394			153,394,232	20.20
381.00	17,559,361	1,037,965	(21,413)	141,827					18,434,086	42.48
381.10	16,965,002	1,401,392							18,366,394	73.87
382.00	15,071,634	805,216	445	114,306		2,403			15,760,586	35.99
383.00	7,894,716	398,646	185	67,051		1,341			8,225,155	41.22
385.00	2,163,531	389,233	108,003	125,496		28,962			2,506,309	32.74
387.00	76,007	4,429							80,436	58.84
387.40	2,515,056	593,813	2,103	101,359		380			3,009,233	25.31
387.50	1,527,423	216,175							1,743,598	79.21
390.10	49,821								49,821	100.00
391.10	990,474	96,144		77,576					1,009,042	37.28
391.11	47,107	5,853							52,960	58.00
391.12	2,036,706	409,571		526,834					1,919,443	88.09
392.00	26,344		(2,791)						23,553	91.94
394.00	7,091,300	808,916	(884)	9,907					7,888,586	28.77
394.12	2,232,424	1,565	648	2,235,476					0	0.00
395.00	83,099	13,887	(25,569)						96,886	36.46
396.00	950,570		51	105,943					925,001	97.50
397.50	786,727	134							680,969	36.06
398.00	478,961	57,661		7,023					529,599	55.69
SUBTOTAL DEPRECIABLE PLANT	561,023,979	83,759,212	4,905,091	32,963,608	0	4,778,980	0	0	611,945,697	
AMORTIZABLE PLANT										
303.00	17,729,680	6,590,744		4,417,536					19,902,888	41.94
303.60	1,006,579	1,368,408							2,374,987	23.57
362.10	(230,180)		77,377			4,195			(156,998)	
375.71	2,547,985	374,351		52,097					2,870,239	45.10
SUBTOTAL AMORTIZABLE PLANT	21,054,064	8,333,503	77,377	4,469,633	0	4,195	0	0	24,991,116	
NONDEPRECIABLE PLANT										
	234,693		3	7	0				234,689	
TOTAL GAS PLANT	582,312,736	92,092,715	4,982,471	37,433,249	0	4,783,175	0	0	637,171,502	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2021	ORIGINAL COST AS OF NOVEMBER 30, 2022	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,250,037	3,294,840	6.72	219,908
WELLS					
352.01	CONSTRUCTION	1,126,772	1,126,772	8.44	95,100
352.02	EQUIPMENT	1,072,970	1,072,970	20.91	224,358
	TOTAL ACCOUNT 352	2,199,742	2,199,742		319,458
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.06	234
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.42	32,428
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,100,650	7,145,453		572,028
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	3,812,368	4,619,075	1.67	70,403
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	34,918
	TOTAL ACCOUNT 374	7,045,540	7,852,247		105,321
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	6,014,289	6,857,841	2.20	141,593
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.62	535
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	14,905,071	38,999,642	2.83	762,752
	OTHER BUILDINGS	3,018,674	3,192,414	2.90	90,061
	TOTAL ACCOUNT 375.70	17,923,745	42,192,056		852,813
375.8	COMMUNICATION	16,515	16,515	2.17	358
	TOTAL ACCOUNT 375	24,040,777	49,152,641		995,299
376	MAINS				
	CAST IRON	161,465	83,547	8.29	10,156
	BARE STEEL	63,283,731	56,048,266	2.59	1,545,349
	OTHER	2,103,167,945	2,324,577,776	2.13	47,155,492
	TOTAL ACCOUNT 376	2,166,613,140	2,380,709,589		48,710,997
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	125,955,156	157,110,989	3.72	5,265,030
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	8.34	11,340
380	SERVICES				
	BARE STEEL	800,861	627,276	3.34	23,850
	OTHER	687,163,553	758,846,177	3.02	21,834,747
	TOTAL ACCOUNT 380	687,964,415	759,473,454		21,858,597
381	METERS	42,389,554	43,392,684	2.42	1,037,965
381.1	METERS - AMR	24,657,115	24,862,041	5.66	1,401,392
382	METER INSTALLATIONS	42,326,881	43,792,491	1.87	805,216
383	HOUSE REGULATORS AND INSTALLATIONS	19,129,585	19,953,375	2.04	398,646
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	6,841,833	7,654,727	5.37	389,233
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	3.24	4,429
387.4	COMMUNICATION EQUIPMENT	11,861,577	11,890,928	5.00	593,813
387.5	GPS EQUIPMENT	2,201,372	2,201,372	9.82	216,175
	TOTAL ACCOUNT 387	14,199,647	14,228,998		814,417
	TOTAL DISTRIBUTION PLANT	3,161,299,611	3,508,319,201		81,793,453

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2021	ORIGINAL COST AS OF NOVEMBER 30, 2022	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,112,570	2,706,692	3.99	96,144
391.11	EQUIPMENT	91,304	91,304	6.41	5,853
391.12	INFORMATION SYSTEMS	2,705,700	2,178,867	16.77	409,571
	TOTAL ACCOUNT 391	4,909,574	4,976,863		511,568
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	17,641,803	27,423,137	3.59	808,916
394.12	CNG FACILITIES	2,235,476	0	0.14	1,565
	TOTAL ACCOUNT 394	19,877,280	27,423,137		810,481
395	LABORATORY EQUIPMENT	266,039	266,039	5.22	13,887
396	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	787,916	1,888,282	0.01	134
398	MISCELLANEOUS EQUIPMENT	952,065	950,951	6.06	57,661
	TOTAL GENERAL PLANT	27,817,010	36,529,408		1,393,731
	SUBTOTAL DEPRECIABLE PLANT	3,196,217,271	3,551,994,062		83,759,212
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	41,069,860	47,459,795	*	6,590,744
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,766,616	10,074,348	*	1,368,408
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,981,680	6,363,928	*	374,351
	SUBTOTAL AMORTIZABLE PLANT	52,818,157	63,898,071		8,333,503
	NONDEPRECIABLE PLANT	3,533,241	3,533,233		0
	TOTAL GAS PLANT	3,252,568,669	3,619,425,367		92,092,715

* Prorated accruals based on individual asset amortization

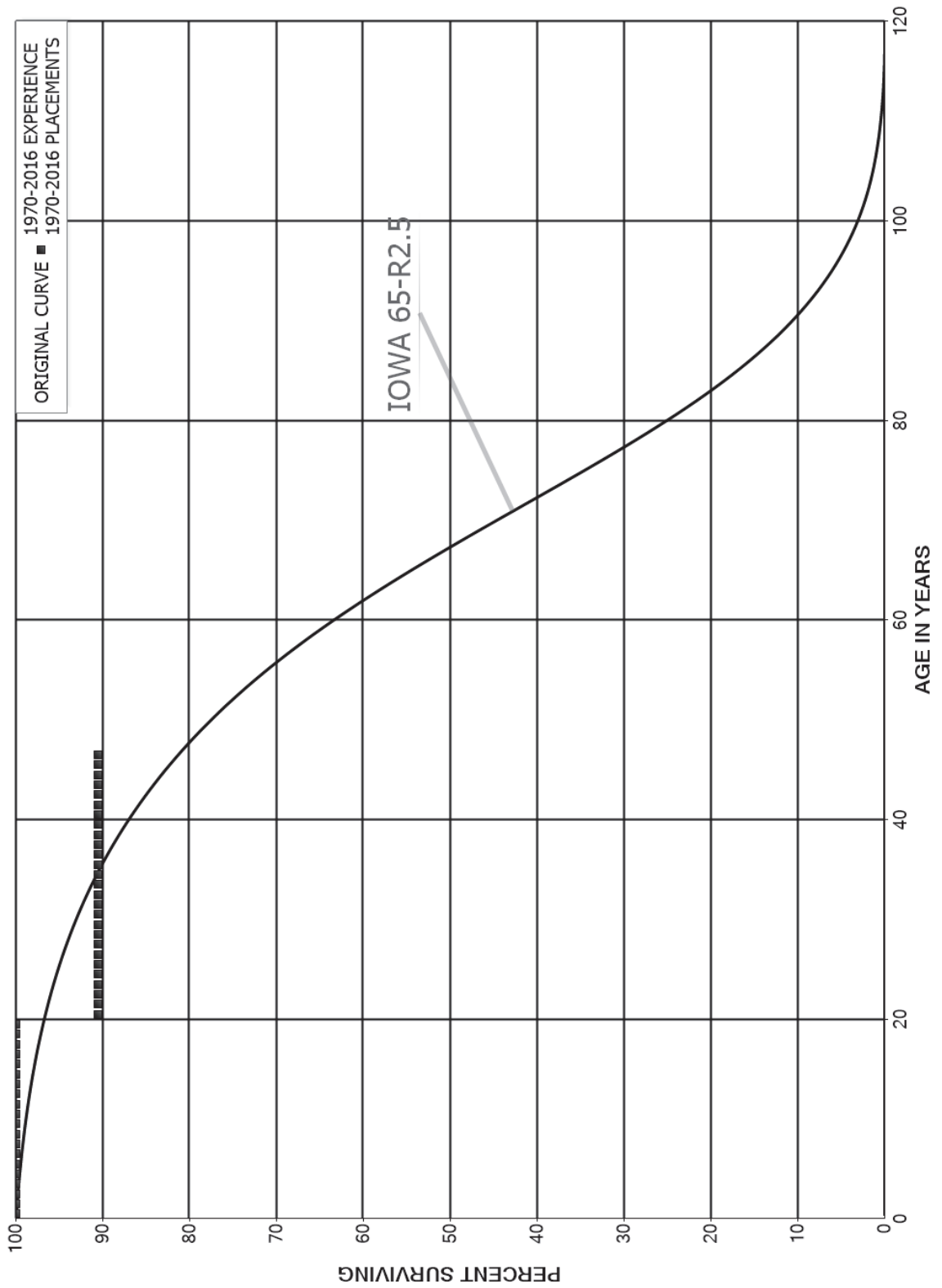
COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20			21,434.00								(21,434.00)	(4,287)
353.00			633.71								(854.11)	(171)
362.10	56,417.81		101,148.90		220.40		66,230.55		83,079.72		(391,310.02)	(78,262)
374.40	38,240.05		3,646.96		84,433.04		181.75		3,641.92		(49,738.58)	(9,948)
375.34	36,137.31		35,116.51		13,446.58		53,446.96		31,402.00		(169,549.36)	(33,910)
375.60					518.68						(518.68)	(104)
375.70							6.91				(6.91)	(1)
376.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		908,940.08		1,247,022.81		(6,417,036.42)	(1,283,407)
378.00	247,333.58		370,922.18		197,320.30		137,617.14		131,514.72		(1,084,707.92)	(216,942)
379.10			76,321.00								(76,321.00)	(15,264)
380.00	2,142,798.48		3,052,049.09		3,345,786.25		4,200,676.28		3,747,310.91		(16,488,621.01)	(3,297,724)
381.00	4,899.87	34,508.89			675.26						89,890.61	17,978
382.00			10.01						2,403.39		(2,413.40)	(483)
383.00							925.21				(925.21)	(185)
385.00	113,814.22		124,888.37		187,266.09		82,945.35		28,224.94		(537,138.97)	(107,428)
387.40	459.97		5,150.01		2,001.41		1,780.14		1,065.03		(10,456.56)	(2,091)
392.00										606.50	13,954.79	2,791
394.00	1,648.52										4,614.36	923
394.12											(3,239.63)	(648)
396.00											123,650.81	24,730
397.50	257.12										(257.12)	(51)
TOTAL	3,900,212.71	35,805.89	5,232,727.08	204,218.83	5,398,454.32	606.50	5,455,990.00	0.00	5,275,665.44	0.00	(25,022,418.33)	(5,004,484)

PART VI. SERVICE LIFE STATISTICS

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 351 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016

EXPERIENCE BAND 1970-2016

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	3,514,931		0.0000	1.0000	100.00
0.5	3,505,381		0.0000	1.0000	100.00
1.5	3,172,764		0.0000	1.0000	100.00
2.5	2,324,895		0.0000	1.0000	100.00
3.5	1,580,396		0.0000	1.0000	100.00
4.5	1,521,279		0.0000	1.0000	100.00
5.5	1,521,279		0.0000	1.0000	100.00
6.5	1,521,279		0.0000	1.0000	100.00
7.5	1,509,979		0.0000	1.0000	100.00
8.5	839,105		0.0000	1.0000	100.00
9.5	839,105		0.0000	1.0000	100.00
10.5	839,105		0.0000	1.0000	100.00
11.5	839,105		0.0000	1.0000	100.00
12.5	643,686		0.0000	1.0000	100.00
13.5	431,518		0.0000	1.0000	100.00
14.5	431,518		0.0000	1.0000	100.00
15.5	341,786		0.0000	1.0000	100.00
16.5	341,786		0.0000	1.0000	100.00
17.5	341,786		0.0000	1.0000	100.00
18.5	333,981		0.0000	1.0000	100.00
19.5	333,048	31,647	0.0950	0.9050	100.00
20.5	194,084		0.0000	1.0000	90.50
21.5	194,084		0.0000	1.0000	90.50
22.5	194,084		0.0000	1.0000	90.50
23.5	194,084		0.0000	1.0000	90.50
24.5	194,084		0.0000	1.0000	90.50
25.5	194,084		0.0000	1.0000	90.50
26.5	194,084		0.0000	1.0000	90.50
27.5	194,084		0.0000	1.0000	90.50
28.5	194,084		0.0000	1.0000	90.50
29.5	194,084		0.0000	1.0000	90.50
30.5	194,084		0.0000	1.0000	90.50
31.5	194,084		0.0000	1.0000	90.50
32.5	194,084		0.0000	1.0000	90.50
33.5	194,084		0.0000	1.0000	90.50
34.5	194,084		0.0000	1.0000	90.50
35.5	194,084		0.0000	1.0000	90.50
36.5	194,084		0.0000	1.0000	90.50
37.5	194,084		0.0000	1.0000	90.50
38.5	194,084		0.0000	1.0000	90.50

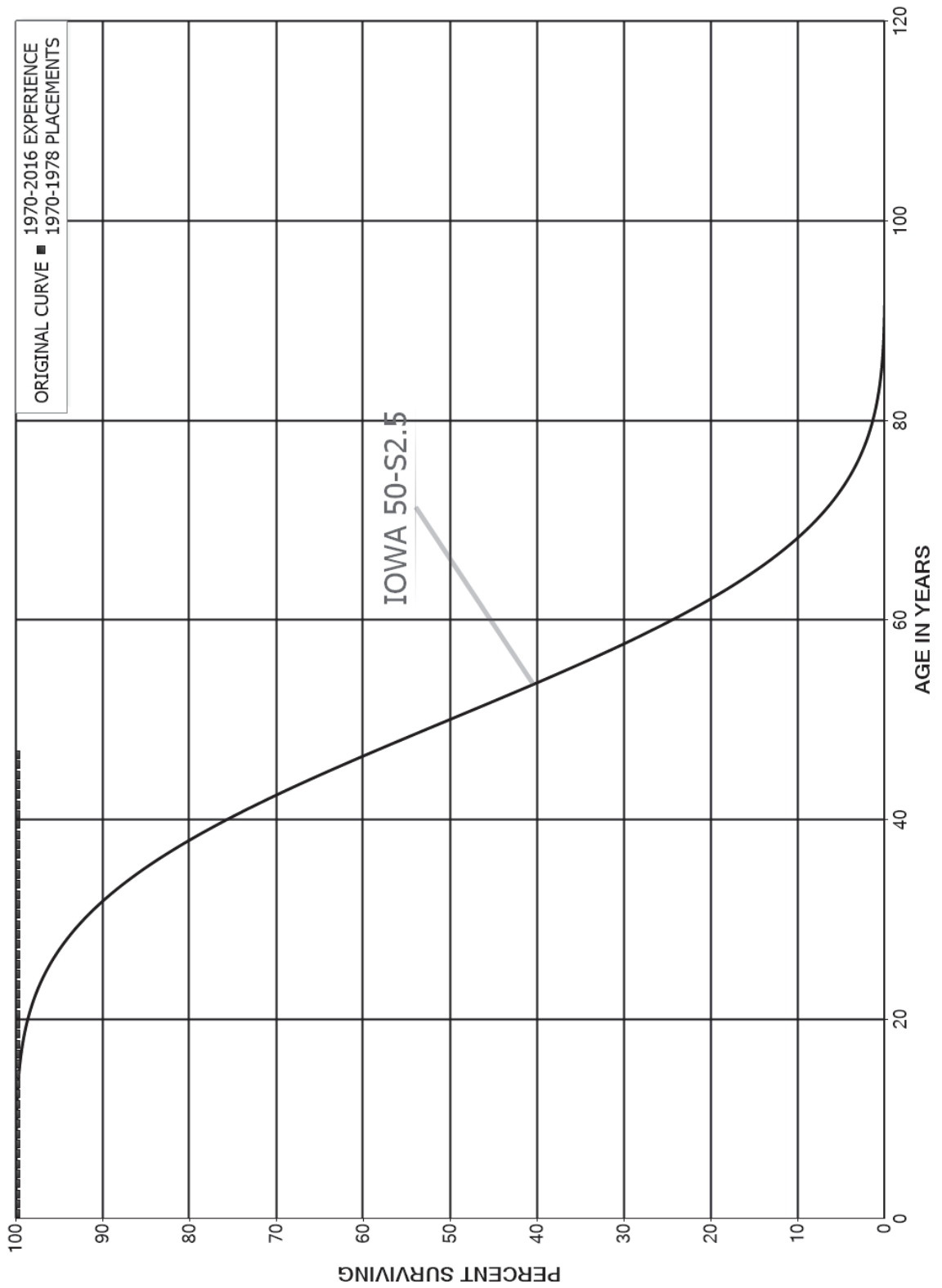
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1970-2016		
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	194,084		0.0000	1.0000	90.50
40.5	194,084		0.0000	1.0000	90.50
41.5	194,084		0.0000	1.0000	90.50
42.5	194,084		0.0000	1.0000	90.50
43.5	193,037		0.0000	1.0000	90.50
44.5	169,203		0.0000	1.0000	90.50
45.5	124,247		0.0000	1.0000	90.50
46.5					90.50

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 352.02 WELLS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2016		
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	168,680		0.0000	1.0000	100.00
0.5	168,680		0.0000	1.0000	100.00
1.5	168,680		0.0000	1.0000	100.00
2.5	168,680		0.0000	1.0000	100.00
3.5	168,680		0.0000	1.0000	100.00
4.5	168,680		0.0000	1.0000	100.00
5.5	168,680		0.0000	1.0000	100.00
6.5	168,680		0.0000	1.0000	100.00
7.5	168,680		0.0000	1.0000	100.00
8.5	168,680		0.0000	1.0000	100.00
9.5	168,680		0.0000	1.0000	100.00
10.5	168,680		0.0000	1.0000	100.00
11.5	168,680		0.0000	1.0000	100.00
12.5	168,680		0.0000	1.0000	100.00
13.5	168,680		0.0000	1.0000	100.00
14.5	168,680		0.0000	1.0000	100.00
15.5	168,680		0.0000	1.0000	100.00
16.5	168,680		0.0000	1.0000	100.00
17.5	168,680		0.0000	1.0000	100.00
18.5	168,680		0.0000	1.0000	100.00
19.5	168,680		0.0000	1.0000	100.00
20.5	168,680		0.0000	1.0000	100.00
21.5	168,680		0.0000	1.0000	100.00
22.5	168,680		0.0000	1.0000	100.00
23.5	168,680		0.0000	1.0000	100.00
24.5	168,680		0.0000	1.0000	100.00
25.5	168,680		0.0000	1.0000	100.00
26.5	168,680		0.0000	1.0000	100.00
27.5	168,680		0.0000	1.0000	100.00
28.5	168,680		0.0000	1.0000	100.00
29.5	168,680		0.0000	1.0000	100.00
30.5	168,680		0.0000	1.0000	100.00
31.5	168,680		0.0000	1.0000	100.00
32.5	168,680		0.0000	1.0000	100.00
33.5	168,680		0.0000	1.0000	100.00
34.5	168,680		0.0000	1.0000	100.00
35.5	168,680		0.0000	1.0000	100.00
36.5	168,680		0.0000	1.0000	100.00
37.5	168,680		0.0000	1.0000	100.00
38.5	166,398		0.0000	1.0000	100.00

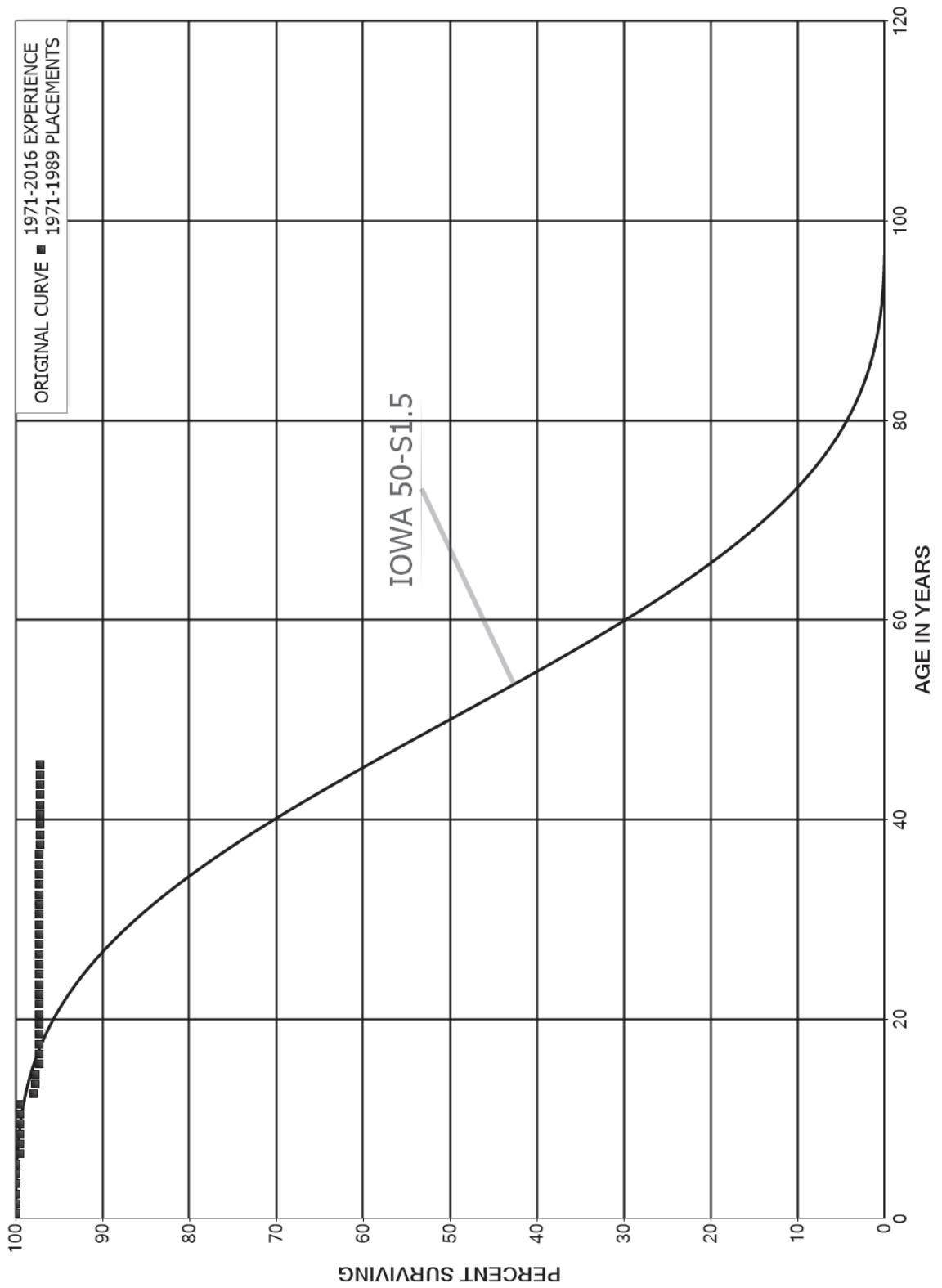
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2016		
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	166,398		0.0000	1.0000	100.00
40.5	166,398		0.0000	1.0000	100.00
41.5	166,398		0.0000	1.0000	100.00
42.5	166,398		0.0000	1.0000	100.00
43.5	166,398		0.0000	1.0000	100.00
44.5	124,111		0.0000	1.0000	100.00
45.5	62,707		0.0000	1.0000	100.00
46.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
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	417,042		0.0000	1.0000	100.00
0.5	417,042		0.0000	1.0000	100.00
1.5	417,042		0.0000	1.0000	100.00
2.5	417,042		0.0000	1.0000	100.00
3.5	417,042		0.0000	1.0000	100.00
4.5	417,042		0.0000	1.0000	100.00
5.5	417,042	2,179	0.0052	0.9948	100.00
6.5	414,863		0.0000	1.0000	99.48
7.5	414,863		0.0000	1.0000	99.48
8.5	414,863		0.0000	1.0000	99.48
9.5	414,863		0.0000	1.0000	99.48
10.5	414,863		0.0000	1.0000	99.48
11.5	414,863	6,397	0.0154	0.9846	99.48
12.5	408,466	1,075	0.0026	0.9974	97.94
13.5	407,391		0.0000	1.0000	97.69
14.5	407,391	1,842	0.0045	0.9955	97.69
15.5	405,549		0.0000	1.0000	97.24
16.5	405,549		0.0000	1.0000	97.24
17.5	405,549		0.0000	1.0000	97.24
18.5	405,549		0.0000	1.0000	97.24
19.5	405,549		0.0000	1.0000	97.24
20.5	405,549		0.0000	1.0000	97.24
21.5	405,549		0.0000	1.0000	97.24
22.5	405,549		0.0000	1.0000	97.24
23.5	405,549		0.0000	1.0000	97.24
24.5	405,549		0.0000	1.0000	97.24
25.5	405,549		0.0000	1.0000	97.24
26.5	405,549		0.0000	1.0000	97.24
27.5	391,929		0.0000	1.0000	97.24
28.5	391,929		0.0000	1.0000	97.24
29.5	391,929		0.0000	1.0000	97.24
30.5	391,929		0.0000	1.0000	97.24
31.5	391,929		0.0000	1.0000	97.24
32.5	378,044		0.0000	1.0000	97.24
33.5	378,044		0.0000	1.0000	97.24
34.5	378,044		0.0000	1.0000	97.24
35.5	378,044		0.0000	1.0000	97.24
36.5	378,044	261	0.0007	0.9993	97.24
37.5	377,783		0.0000	1.0000	97.18
38.5	377,783		0.0000	1.0000	97.18

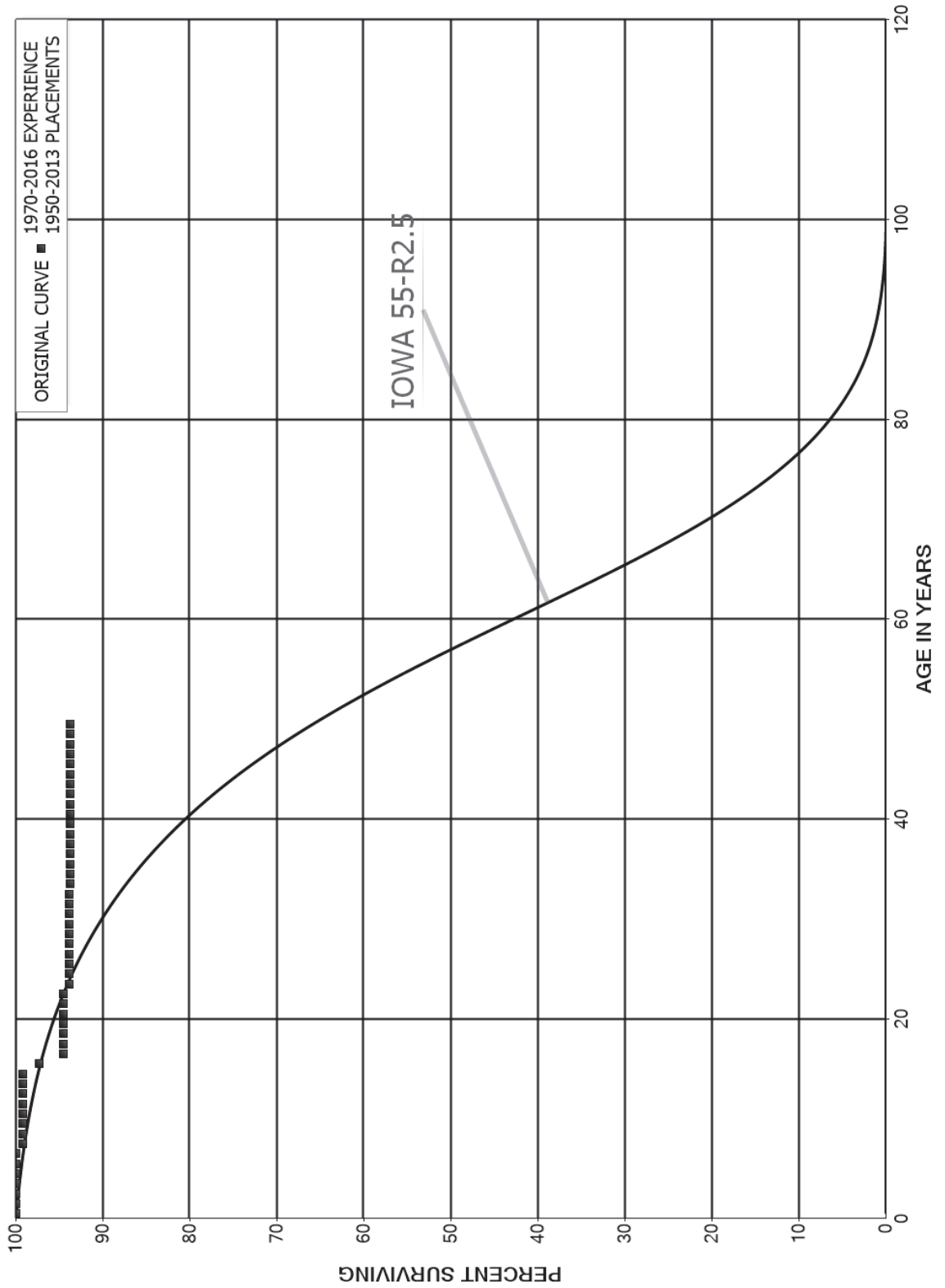
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
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	377,783		0.0000	1.0000	97.18
40.5	377,783		0.0000	1.0000	97.18
41.5	377,783		0.0000	1.0000	97.18
42.5	377,783		0.0000	1.0000	97.18
43.5	322,952		0.0000	1.0000	97.18
44.5	260,327		0.0000	1.0000	97.18
45.5					97.18

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2013			EXPERIENCE BAND 1970-2016		
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	589,028		0.0000	1.0000	100.00
0.5	591,196		0.0000	1.0000	100.00
1.5	871,875		0.0000	1.0000	100.00
2.5	871,875		0.0000	1.0000	100.00
3.5	591,970		0.0000	1.0000	100.00
4.5	593,145		0.0000	1.0000	100.00
5.5	592,371		0.0000	1.0000	100.00
6.5	592,371	5,135	0.0087	0.9913	100.00
7.5	587,236		0.0000	1.0000	99.13
8.5	587,217		0.0000	1.0000	99.13
9.5	587,217		0.0000	1.0000	99.13
10.5	587,217		0.0000	1.0000	99.13
11.5	587,773		0.0000	1.0000	99.13
12.5	588,136		0.0000	1.0000	99.13
13.5	588,136		0.0000	1.0000	99.13
14.5	588,136	11,211	0.0191	0.9809	99.13
15.5	579,017	16,121	0.0278	0.9722	97.24
16.5	562,897		0.0000	1.0000	94.54
17.5	583,936		0.0000	1.0000	94.54
18.5	583,936		0.0000	1.0000	94.54
19.5	589,278		0.0000	1.0000	94.54
20.5	589,278		0.0000	1.0000	94.54
21.5	589,278		0.0000	1.0000	94.54
22.5	589,130	4,554	0.0077	0.9923	94.54
23.5	580,368		0.0000	1.0000	93.81
24.5	580,368		0.0000	1.0000	93.81
25.5	569,230		0.0000	1.0000	93.81
26.5	569,230		0.0000	1.0000	93.81
27.5	569,230		0.0000	1.0000	93.81
28.5	569,230		0.0000	1.0000	93.81
29.5	549,562		0.0000	1.0000	93.81
30.5	549,562	96	0.0002	0.9998	93.81
31.5	549,466		0.0000	1.0000	93.79
32.5	549,466	278	0.0005	0.9995	93.79
33.5	549,188		0.0000	1.0000	93.74
34.5	549,188		0.0000	1.0000	93.74
35.5	549,188		0.0000	1.0000	93.74
36.5	549,188		0.0000	1.0000	93.74
37.5	547,328		0.0000	1.0000	93.74
38.5	547,328		0.0000	1.0000	93.74

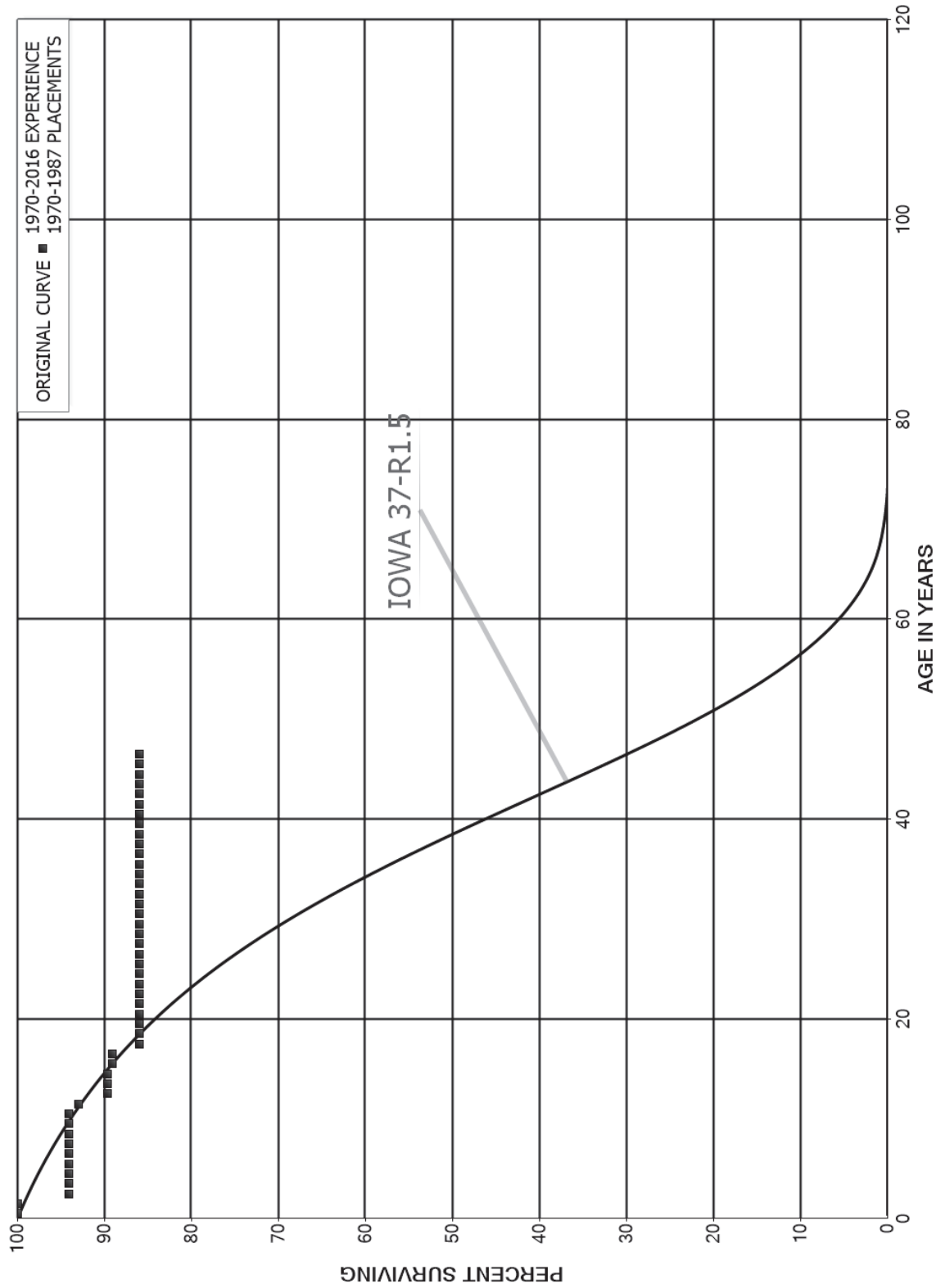
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2013			EXPERIENCE BAND 1970-2016		
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	547,328		0.0000	1.0000	93.74
40.5	547,328		0.0000	1.0000	93.74
41.5	550,177	278	0.0005	0.9995	93.74
42.5	549,900		0.0000	1.0000	93.69
43.5	549,900		0.0000	1.0000	93.69
44.5	545,774		0.0000	1.0000	93.69
45.5	524,515		0.0000	1.0000	93.69
46.5	32,939		0.0000	1.0000	93.69
47.5	30,771		0.0000	1.0000	93.69
48.5	30,771		0.0000	1.0000	93.69
49.5	29,595		0.0000	1.0000	93.69
50.5	29,595		0.0000	1.0000	93.69
51.5	29,595		0.0000	1.0000	93.69
52.5	29,595		0.0000	1.0000	93.69
53.5	29,595		0.0000	1.0000	93.69
54.5	29,595		0.0000	1.0000	93.69
55.5	29,595		0.0000	1.0000	93.69
56.5	29,595		0.0000	1.0000	93.69
57.5	29,595		0.0000	1.0000	93.69
58.5	29,595		0.0000	1.0000	93.69
59.5	29,231		0.0000	1.0000	93.69
60.5	29,231		0.0000	1.0000	93.69
61.5	29,231		0.0000	1.0000	93.69
62.5	29,231		0.0000	1.0000	93.69
63.5	29,231		0.0000	1.0000	93.69
64.5	5,343		0.0000	1.0000	93.69
65.5	5,343		0.0000	1.0000	93.69
66.5					93.69

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
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	143,089		0.0000	1.0000	100.00
0.5	143,089		0.0000	1.0000	100.00
1.5	143,089	8,539	0.0597	0.9403	100.00
2.5	134,550		0.0000	1.0000	94.03
3.5	134,550		0.0000	1.0000	94.03
4.5	134,550		0.0000	1.0000	94.03
5.5	134,550		0.0000	1.0000	94.03
6.5	134,550		0.0000	1.0000	94.03
7.5	134,550		0.0000	1.0000	94.03
8.5	134,550		0.0000	1.0000	94.03
9.5	134,550		0.0000	1.0000	94.03
10.5	134,550	1,579	0.0117	0.9883	94.03
11.5	132,971	4,737	0.0356	0.9644	92.93
12.5	128,234		0.0000	1.0000	89.62
13.5	128,234		0.0000	1.0000	89.62
14.5	128,234	801	0.0062	0.9938	89.62
15.5	127,433		0.0000	1.0000	89.06
16.5	127,433	4,423	0.0347	0.9653	89.06
17.5	123,010		0.0000	1.0000	85.97
18.5	123,010		0.0000	1.0000	85.97
19.5	123,010		0.0000	1.0000	85.97
20.5	123,010		0.0000	1.0000	85.97
21.5	123,010		0.0000	1.0000	85.97
22.5	123,010		0.0000	1.0000	85.97
23.5	123,010		0.0000	1.0000	85.97
24.5	123,010		0.0000	1.0000	85.97
25.5	123,010		0.0000	1.0000	85.97
26.5	123,010		0.0000	1.0000	85.97
27.5	123,010		0.0000	1.0000	85.97
28.5	123,010		0.0000	1.0000	85.97
29.5	120,675		0.0000	1.0000	85.97
30.5	91,185		0.0000	1.0000	85.97
31.5	91,185		0.0000	1.0000	85.97
32.5	91,185		0.0000	1.0000	85.97
33.5	91,185		0.0000	1.0000	85.97
34.5	91,185		0.0000	1.0000	85.97
35.5	77,447		0.0000	1.0000	85.97
36.5	77,447		0.0000	1.0000	85.97
37.5	77,447		0.0000	1.0000	85.97
38.5	77,447		0.0000	1.0000	85.97

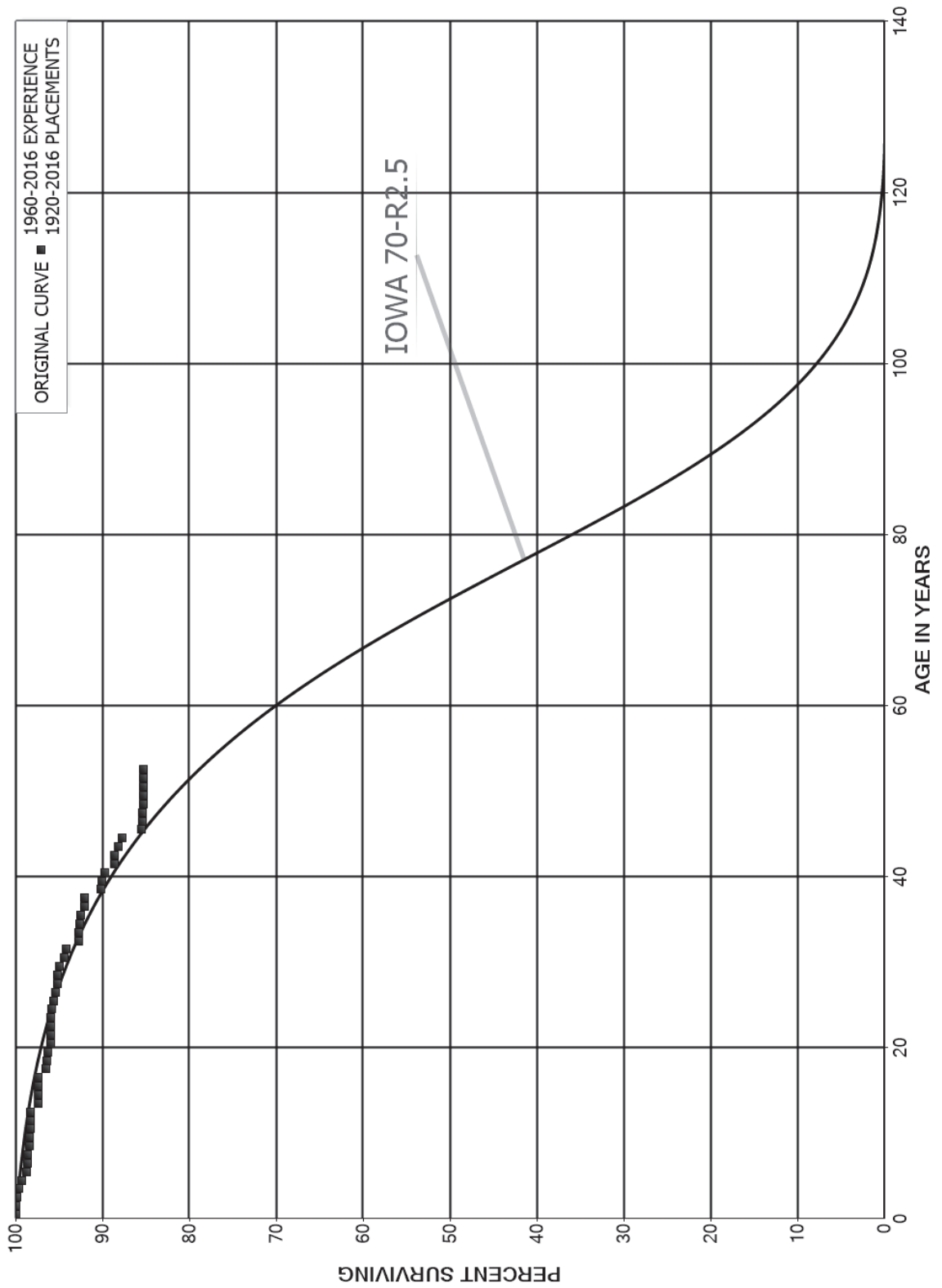
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
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	77,447		0.0000	1.0000	85.97
40.5	77,447		0.0000	1.0000	85.97
41.5	74,762		0.0000	1.0000	85.97
42.5	74,762		0.0000	1.0000	85.97
43.5	74,762		0.0000	1.0000	85.97
44.5	74,762		0.0000	1.0000	85.97
45.5	74,762		0.0000	1.0000	85.97
46.5					85.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
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	2,682,712	2	0.0000	1.0000	100.00	
0.5	2,528,139		0.0000	1.0000	100.00	
1.5	2,417,002	3,515	0.0015	0.9985	100.00	
2.5	2,322,804	5,207	0.0022	0.9978	99.85	
3.5	2,125,948	8,146	0.0038	0.9962	99.63	
4.5	1,899,422	10,326	0.0054	0.9946	99.25	
5.5	1,814,952	2,322	0.0013	0.9987	98.71	
6.5	1,731,737		0.0000	1.0000	98.58	
7.5	1,576,959	3,086	0.0020	0.9980	98.58	
8.5	1,546,073		0.0000	1.0000	98.39	
9.5	1,478,167	1,484	0.0010	0.9990	98.39	
10.5	1,439,019	700	0.0005	0.9995	98.29	
11.5	1,411,533		0.0000	1.0000	98.24	
12.5	1,365,264	11,977	0.0088	0.9912	98.24	
13.5	1,309,623	301	0.0002	0.9998	97.38	
14.5	1,306,295	25	0.0000	1.0000	97.36	
15.5	1,291,663	23	0.0000	1.0000	97.36	
16.5	1,277,421	10,647	0.0083	0.9917	97.36	
17.5	1,262,848	1,974	0.0016	0.9984	96.54	
18.5	1,251,691	2,120	0.0017	0.9983	96.39	
19.5	1,208,230	2,927	0.0024	0.9976	96.23	
20.5	1,159,280	991	0.0009	0.9991	96.00	
21.5	1,139,018	182	0.0002	0.9998	95.91	
22.5	1,103,539		0.0000	1.0000	95.90	
23.5	1,060,219	150	0.0001	0.9999	95.90	
24.5	1,046,603	3,174	0.0030	0.9970	95.89	
25.5	994,182	1,712	0.0017	0.9983	95.60	
26.5	908,405	2,093	0.0023	0.9977	95.43	
27.5	775,169	42	0.0001	0.9999	95.21	
28.5	676,283	1,775	0.0026	0.9974	95.21	
29.5	610,623	3,601	0.0059	0.9941	94.96	
30.5	567,009	1,629	0.0029	0.9971	94.40	
31.5	499,340	7,678	0.0154	0.9846	94.12	
32.5	446,874	13	0.0000	1.0000	92.68	
33.5	406,638	187	0.0005	0.9995	92.67	
34.5	343,518	281	0.0008	0.9992	92.63	
35.5	303,252	1,639	0.0054	0.9946	92.56	
36.5	278,613		0.0000	1.0000	92.06	
37.5	242,052	5,062	0.0209	0.9791	92.06	
38.5	215,798	287	0.0013	0.9987	90.13	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
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	162,631	523	0.0032	0.9968	90.01	
40.5	137,763	1,778	0.0129	0.9871	89.72	
41.5	110,713		0.0000	1.0000	88.56	
42.5	94,026	444	0.0047	0.9953	88.56	
43.5	88,098	420	0.0048	0.9952	88.15	
44.5	76,023	1,952	0.0257	0.9743	87.72	
45.5	53,372	74	0.0014	0.9986	85.47	
46.5	44,736	4	0.0001	0.9999	85.35	
47.5	32,486	20	0.0006	0.9994	85.35	
48.5	30,470	14	0.0005	0.9995	85.29	
49.5	19,003	6	0.0003	0.9997	85.26	
50.5	16,622		0.0000	1.0000	85.23	
51.5	15,474		0.0000	1.0000	85.23	
52.5	11,770	0	0.0000	1.0000	85.23	
53.5	6,044		0.0000	1.0000	85.23	
54.5	5,720		0.0000	1.0000	85.23	
55.5	4,889		0.0000	1.0000	85.23	
56.5	4,889		0.0000	1.0000	85.23	
57.5	4,889		0.0000	1.0000	85.23	
58.5	4,889		0.0000	1.0000	85.23	
59.5	1,637		0.0000	1.0000	85.23	
60.5	1,637		0.0000	1.0000	85.23	
61.5	1,637		0.0000	1.0000	85.23	
62.5	1,637		0.0000	1.0000	85.23	
63.5	1,635		0.0000	1.0000	85.23	
64.5	1,635		0.0000	1.0000	85.23	
65.5	1,635		0.0000	1.0000	85.23	
66.5	1,635		0.0000	1.0000	85.23	
67.5	1,635		0.0000	1.0000	85.23	
68.5	1,635		0.0000	1.0000	85.23	
69.5	1,635		0.0000	1.0000	85.23	
70.5	1,635		0.0000	1.0000	85.23	
71.5	1,635		0.0000	1.0000	85.23	
72.5	1,635		0.0000	1.0000	85.23	
73.5	1,635		0.0000	1.0000	85.23	
74.5	1,635		0.0000	1.0000	85.23	
75.5	1,635		0.0000	1.0000	85.23	
76.5	1,635		0.0000	1.0000	85.23	
77.5	1,635		0.0000	1.0000	85.23	
78.5	1,635		0.0000	1.0000	85.23	

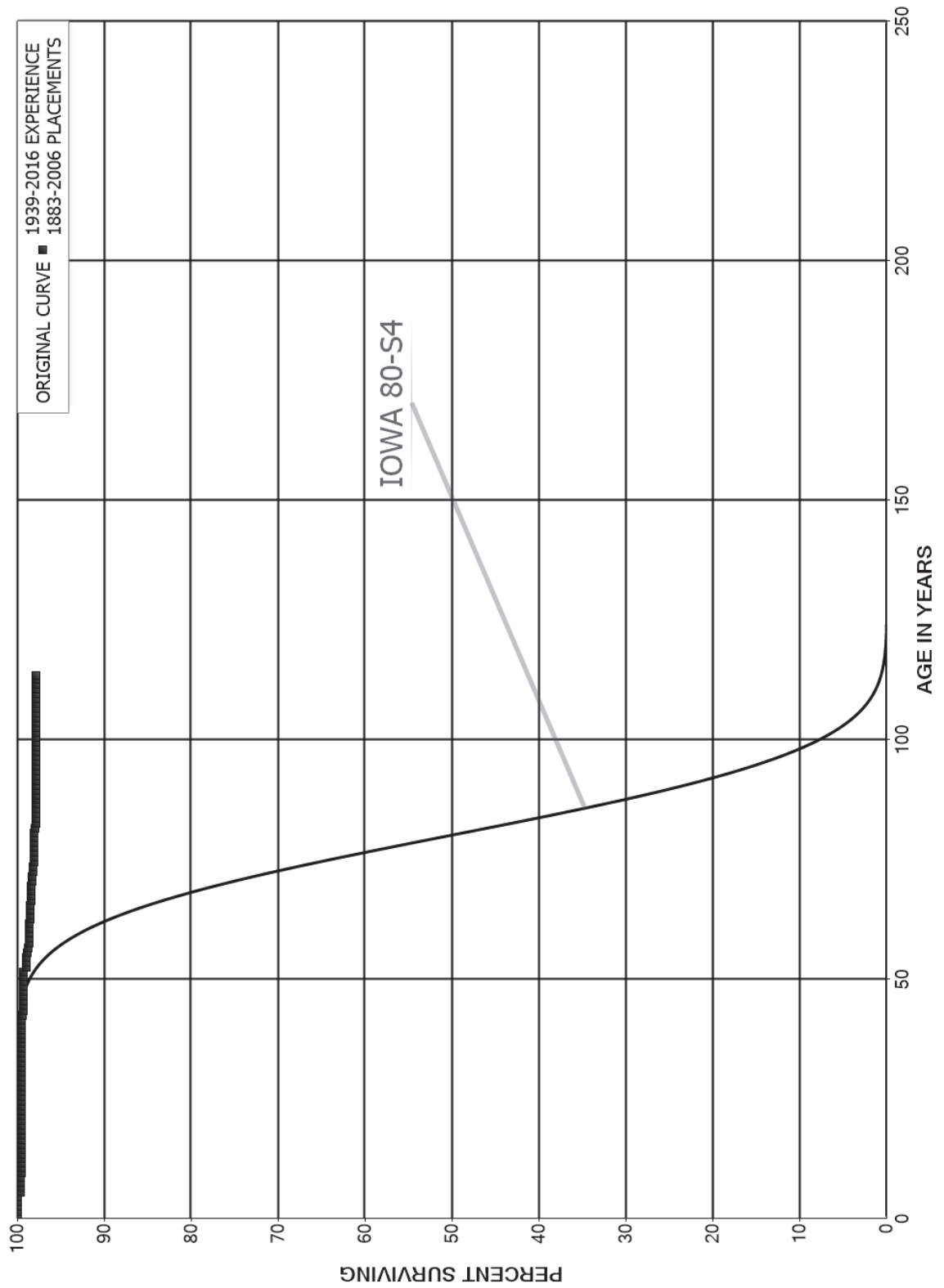
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,635		0.0000	1.0000	85.23
80.5	1,635		0.0000	1.0000	85.23
81.5	1,635		0.0000	1.0000	85.23
82.5	1,635		0.0000	1.0000	85.23
83.5	1,635		0.0000	1.0000	85.23
84.5	1,635		0.0000	1.0000	85.23
85.5	1,635		0.0000	1.0000	85.23
86.5	1,635		0.0000	1.0000	85.23
87.5	1,635		0.0000	1.0000	85.23
88.5	1,635		0.0000	1.0000	85.23
89.5	1,635		0.0000	1.0000	85.23
90.5	1,635		0.0000	1.0000	85.23
91.5	1,635		0.0000	1.0000	85.23
92.5	1,635		0.0000	1.0000	85.23
93.5	1,635		0.0000	1.0000	85.23
94.5	1,635		0.0000	1.0000	85.23
95.5	1,635		0.0000	1.0000	85.23
96.5					85.23

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.5 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
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	2,668,658	729	0.0003	0.9997	100.00	
0.5	2,673,929		0.0000	1.0000	99.97	
1.5	2,685,308	182	0.0001	0.9999	99.97	
2.5	2,717,783	6	0.0000	1.0000	99.97	
3.5	2,748,908		0.0000	1.0000	99.97	
4.5	2,769,282	10,591	0.0038	0.9962	99.97	
5.5	2,779,522	486	0.0002	0.9998	99.58	
6.5	2,793,487	29	0.0000	1.0000	99.57	
7.5	2,864,443		0.0000	1.0000	99.56	
8.5	2,904,095	223	0.0001	0.9999	99.56	
9.5	2,914,209	124	0.0000	1.0000	99.56	
10.5	2,924,439	5	0.0000	1.0000	99.55	
11.5	2,927,502		0.0000	1.0000	99.55	
12.5	2,928,607	106	0.0000	1.0000	99.55	
13.5	2,929,717		0.0000	1.0000	99.55	
14.5	2,760,123	1	0.0000	1.0000	99.55	
15.5	2,722,386		0.0000	1.0000	99.55	
16.5	2,707,028	130	0.0000	1.0000	99.55	
17.5	2,712,988	88	0.0000	1.0000	99.54	
18.5	2,674,824	141	0.0001	0.9999	99.54	
19.5	2,608,131		0.0000	1.0000	99.54	
20.5	2,483,902		0.0000	1.0000	99.54	
21.5	1,906,689		0.0000	1.0000	99.54	
22.5	1,723,443		0.0000	1.0000	99.54	
23.5	1,667,021		0.0000	1.0000	99.54	
24.5	1,613,272		0.0000	1.0000	99.54	
25.5	1,591,505		0.0000	1.0000	99.54	
26.5	1,549,659		0.0000	1.0000	99.54	
27.5	1,484,295		0.0000	1.0000	99.54	
28.5	1,477,096	38	0.0000	1.0000	99.54	
29.5	1,451,757	142	0.0001	0.9999	99.53	
30.5	1,437,864		0.0000	1.0000	99.52	
31.5	1,366,264	271	0.0002	0.9998	99.52	
32.5	1,340,854	5	0.0000	1.0000	99.50	
33.5	1,319,337	35	0.0000	1.0000	99.50	
34.5	1,284,508	46	0.0000	1.0000	99.50	
35.5	1,235,810		0.0000	1.0000	99.50	
36.5	1,214,282	171	0.0001	0.9999	99.50	
37.5	1,193,365	163	0.0001	0.9999	99.48	
38.5	1,176,702		0.0000	1.0000	99.47	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
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	1,129,031	136	0.0001	0.9999	99.47	
40.5	1,087,553	72	0.0001	0.9999	99.46	
41.5	1,039,274	435	0.0004	0.9996	99.45	
42.5	999,437	807	0.0008	0.9992	99.41	
43.5	968,447	4	0.0000	1.0000	99.33	
44.5	895,050	118	0.0001	0.9999	99.33	
45.5	842,244	7	0.0000	1.0000	99.32	
46.5	798,838	6	0.0000	1.0000	99.31	
47.5	755,576	142	0.0002	0.9998	99.31	
48.5	675,846	44	0.0001	0.9999	99.30	
49.5	586,282	91	0.0002	0.9998	99.29	
50.5	571,647	33	0.0001	0.9999	99.27	
51.5	554,664	1,697	0.0031	0.9969	99.27	
52.5	516,059	1	0.0000	1.0000	98.96	
53.5	493,182	21	0.0000	1.0000	98.96	
54.5	485,476	863	0.0018	0.9982	98.96	
55.5	475,824	49	0.0001	0.9999	98.78	
56.5	460,129	827	0.0018	0.9982	98.77	
57.5	438,261	1	0.0000	1.0000	98.60	
58.5	390,900	12	0.0000	1.0000	98.60	
59.5	381,346	2	0.0000	1.0000	98.59	
60.5	339,584	84	0.0002	0.9998	98.59	
61.5	313,359	123	0.0004	0.9996	98.57	
62.5	295,815		0.0000	1.0000	98.53	
63.5	292,460		0.0000	1.0000	98.53	
64.5	286,102		0.0000	1.0000	98.53	
65.5	276,694	285	0.0010	0.9990	98.53	
66.5	257,787		0.0000	1.0000	98.43	
67.5	245,162		0.0000	1.0000	98.43	
68.5	250,785	203	0.0008	0.9992	98.43	
69.5	251,951	69	0.0003	0.9997	98.35	
70.5	259,841	14	0.0001	0.9999	98.32	
71.5	264,704	282	0.0011	0.9989	98.32	
72.5	261,558	72	0.0003	0.9997	98.21	
73.5	268,676	200	0.0007	0.9993	98.19	
74.5	263,571		0.0000	1.0000	98.11	
75.5	259,759		0.0000	1.0000	98.11	
76.5	250,596	182	0.0007	0.9993	98.11	
77.5	249,650	2	0.0000	1.0000	98.04	
78.5	248,403	40	0.0002	0.9998	98.04	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	244,783		0.0000	1.0000	98.02
80.5	239,789	136	0.0006	0.9994	98.02
81.5	238,747	233	0.0010	0.9990	97.97
82.5	234,493	2	0.0000	1.0000	97.87
83.5	231,950	3	0.0000	1.0000	97.87
84.5	229,916		0.0000	1.0000	97.87
85.5	225,220		0.0000	1.0000	97.87
86.5	221,465	46	0.0002	0.9998	97.87
87.5	211,682		0.0000	1.0000	97.85
88.5	208,056		0.0000	1.0000	97.85
89.5	204,595		0.0000	1.0000	97.85
90.5	200,904		0.0000	1.0000	97.85
91.5	192,819		0.0000	1.0000	97.85
92.5	189,856		0.0000	1.0000	97.85
93.5	184,108		0.0000	1.0000	97.85
94.5	178,523		0.0000	1.0000	97.85
95.5	176,137		0.0000	1.0000	97.85
96.5	175,020		0.0000	1.0000	97.85
97.5	174,307		0.0000	1.0000	97.85
98.5	173,337		0.0000	1.0000	97.85
99.5	170,390		0.0000	1.0000	97.85
100.5	168,256		0.0000	1.0000	97.85
101.5	158,957		0.0000	1.0000	97.85
102.5	152,435		0.0000	1.0000	97.85
103.5	148,235		0.0000	1.0000	97.85
104.5	146,645		0.0000	1.0000	97.85
105.5	144,840		0.0000	1.0000	97.85
106.5	143,895		0.0000	1.0000	97.85
107.5	138,317		0.0000	1.0000	97.85
108.5	133,232		0.0000	1.0000	97.85
109.5	128,913		0.0000	1.0000	97.85
110.5	123,086		0.0000	1.0000	97.85
111.5	109,875		0.0000	1.0000	97.85
112.5	101,432		0.0000	1.0000	97.85
113.5	85,985		0.0000	1.0000	97.85
114.5	78,655		0.0000	1.0000	97.85
115.5	63,427		0.0000	1.0000	97.85
116.5	55,241		0.0000	1.0000	97.85
117.5	54,307		0.0000	1.0000	97.85
118.5	52,673		0.0000	1.0000	97.85

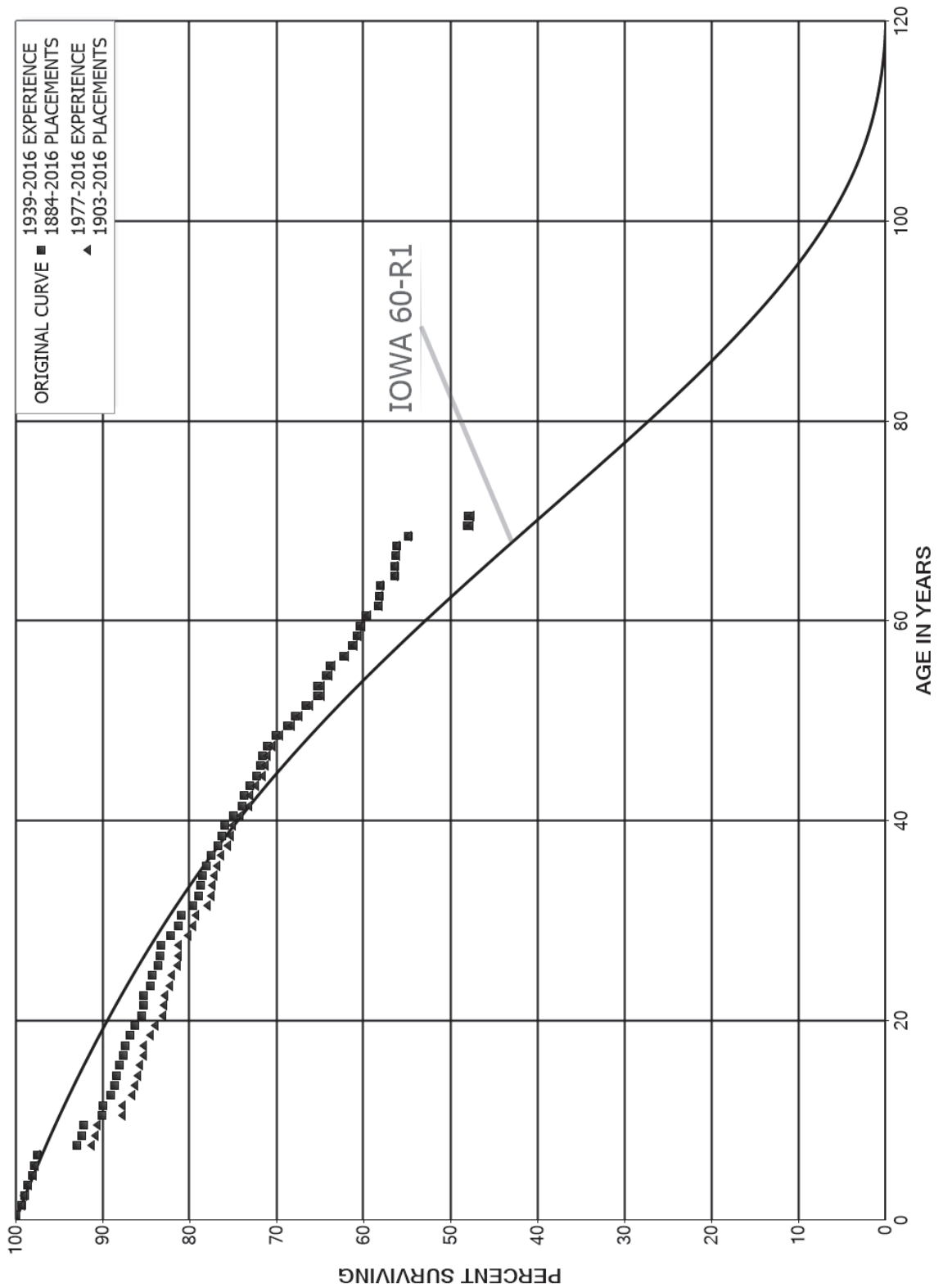
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	50,406		0.0000	1.0000	97.85
120.5	46,145		0.0000	1.0000	97.85
121.5	45,012		0.0000	1.0000	97.85
122.5	43,395		0.0000	1.0000	97.85
123.5	42,744		0.0000	1.0000	97.85
124.5	41,389		0.0000	1.0000	97.85
125.5	33,039		0.0000	1.0000	97.85
126.5	31,360		0.0000	1.0000	97.85
127.5	24,809		0.0000	1.0000	97.85
128.5	18,229		0.0000	1.0000	97.85
129.5	13,539		0.0000	1.0000	97.85
130.5	4,138		0.0000	1.0000	97.85
131.5	3,186		0.0000	1.0000	97.85
132.5	866		0.0000	1.0000	97.85
133.5					97.85

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2016

EXPERIENCE BAND 1939-2016

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	5,070,416	409	0.0001	0.9999	100.00
0.5	4,800,766	34,029	0.0071	0.9929	99.99
1.5	3,836,030	10,731	0.0028	0.9972	99.28
2.5	3,756,555	16,457	0.0044	0.9956	99.01
3.5	3,428,255	18,415	0.0054	0.9946	98.57
4.5	2,824,867	5,873	0.0021	0.9979	98.04
5.5	2,623,830	8,123	0.0031	0.9969	97.84
6.5	2,522,604	119,698	0.0475	0.9525	97.54
7.5	2,383,751	12,241	0.0051	0.9949	92.91
8.5	1,914,683	5,118	0.0027	0.9973	92.43
9.5	1,740,604	39,886	0.0229	0.9771	92.18
10.5	1,632,037	2,217	0.0014	0.9986	90.07
11.5	1,586,229	16,145	0.0102	0.9898	89.95
12.5	1,549,449	7,242	0.0047	0.9953	89.03
13.5	1,489,517	4,649	0.0031	0.9969	88.62
14.5	1,459,439	4,403	0.0030	0.9970	88.34
15.5	1,433,025	7,002	0.0049	0.9951	88.07
16.5	1,396,138	3,109	0.0022	0.9978	87.64
17.5	1,404,392	9,723	0.0069	0.9931	87.45
18.5	1,362,632	9,584	0.0070	0.9930	86.84
19.5	1,332,375	10,793	0.0081	0.9919	86.23
20.5	1,279,538	3,120	0.0024	0.9976	85.53
21.5	1,265,380	1,316	0.0010	0.9990	85.32
22.5	1,263,384	11,510	0.0091	0.9909	85.24
23.5	1,225,762	2,651	0.0022	0.9978	84.46
24.5	1,231,422	9,623	0.0078	0.9922	84.28
25.5	1,204,452	2,501	0.0021	0.9979	83.62
26.5	1,198,744	2,876	0.0024	0.9976	83.44
27.5	1,165,379	15,338	0.0132	0.9868	83.24
28.5	1,108,064	10,925	0.0099	0.9901	82.15
29.5	1,086,130	5,510	0.0051	0.9949	81.34
30.5	1,061,392	17,369	0.0164	0.9836	80.93
31.5	1,047,422	8,150	0.0078	0.9922	79.60
32.5	1,025,377	3,085	0.0030	0.9970	78.98
33.5	991,786	3,620	0.0037	0.9963	78.75
34.5	961,908	5,349	0.0056	0.9944	78.46
35.5	935,359	6,222	0.0067	0.9933	78.02
36.5	916,742	9,587	0.0105	0.9895	77.50
37.5	870,507	5,193	0.0060	0.9940	76.69
38.5	830,157	3,264	0.0039	0.9961	76.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016		
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	805,231	10,550	0.0131	0.9869	75.93
40.5	767,982	10,579	0.0138	0.9862	74.94
41.5	741,196	1,616	0.0022	0.9978	73.91
42.5	727,089	7,012	0.0096	0.9904	73.75
43.5	722,307	7,912	0.0110	0.9890	73.04
44.5	703,251	3,439	0.0049	0.9951	72.24
45.5	662,918	2,780	0.0042	0.9958	71.88
46.5	652,974	5,124	0.0078	0.9922	71.58
47.5	636,363	8,151	0.0128	0.9872	71.02
48.5	620,055	12,430	0.0200	0.9800	70.11
49.5	581,515	7,324	0.0126	0.9874	68.70
50.5	548,562	9,918	0.0181	0.9819	67.84
51.5	523,632	10,590	0.0202	0.9798	66.61
52.5	517,252	237	0.0005	0.9995	65.26
53.5	496,824	6,838	0.0138	0.9862	65.23
54.5	479,369	3,481	0.0073	0.9927	64.34
55.5	434,873	10,702	0.0246	0.9754	63.87
56.5	333,590	5,280	0.0158	0.9842	62.30
57.5	338,441	3,039	0.0090	0.9910	61.31
58.5	280,944	1,727	0.0061	0.9939	60.76
59.5	200,153	2,187	0.0109	0.9891	60.39
60.5	157,973	3,795	0.0240	0.9760	59.73
61.5	144,348	202	0.0014	0.9986	58.29
62.5	138,237	391	0.0028	0.9972	58.21
63.5	108,918	3,094	0.0284	0.9716	58.05
64.5	73,123	58	0.0008	0.9992	56.40
65.5	60,633	120	0.0020	0.9980	56.35
66.5	55,470	69	0.0012	0.9988	56.24
67.5	54,245	1,262	0.0233	0.9767	56.17
68.5	46,267	5,725	0.1237	0.8763	54.86
69.5	37,809	107	0.0028	0.9972	48.08
70.5	36,678	419	0.0114	0.9886	47.94
71.5	35,620	266	0.0075	0.9925	47.39
72.5	35,291	336	0.0095	0.9905	47.04
73.5	34,260	314	0.0092	0.9908	46.59
74.5	31,602	609	0.0193	0.9807	46.16
75.5	33,253		0.0000	1.0000	45.28
76.5	32,699		0.0000	1.0000	45.28
77.5	24,863		0.0000	1.0000	45.28
78.5	24,695	460	0.0186	0.9814	45.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	24,235	501	0.0207	0.9793	44.43	
80.5	22,226	334	0.0150	0.9850	43.51	
81.5	24,304	250	0.0103	0.9897	42.86	
82.5	22,011	272	0.0124	0.9876	42.42	
83.5	16,464	297	0.0180	0.9820	41.89	
84.5	13,846	61	0.0044	0.9956	41.14	
85.5	12,551		0.0000	1.0000	40.96	
86.5	7,735		0.0000	1.0000	40.96	
87.5	3,194		0.0000	1.0000	40.96	
88.5	2,631		0.0000	1.0000	40.96	
89.5	2,405	717	0.2980	0.7020	40.96	
90.5	1,689		0.0000	1.0000	28.75	
91.5	1,477	105	0.0708	0.9292	28.75	
92.5	1,372		0.0000	1.0000	26.72	
93.5	1,372	350	0.2551	0.7449	26.72	
94.5	1,022		0.0000	1.0000	19.90	
95.5	1,022		0.0000	1.0000	19.90	
96.5	1,022		0.0000	1.0000	19.90	
97.5	1,022		0.0000	1.0000	19.90	
98.5	1,022		0.0000	1.0000	19.90	
99.5	1,022		0.0000	1.0000	19.90	
100.5	978		0.0000	1.0000	19.90	
101.5	978		0.0000	1.0000	19.90	
102.5	542	23	0.0417	0.9583	19.90	
103.5	88		0.0000	1.0000	19.07	
104.5	88		0.0000	1.0000	19.07	
105.5	88		0.0000	1.0000	19.07	
106.5	88		0.0000	1.0000	19.07	
107.5	88		0.0000	1.0000	19.07	
108.5	88		0.0000	1.0000	19.07	
109.5	88		0.0000	1.0000	19.07	
110.5	88		0.0000	1.0000	19.07	
111.5					19.07	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016

EXPERIENCE BAND 1977-2016

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	4,308,987		0.0000	1.0000	100.00
0.5	4,065,832	33,176	0.0082	0.9918	100.00
1.5	3,115,971	9,131	0.0029	0.9971	99.18
2.5	3,050,536	15,673	0.0051	0.9949	98.89
3.5	2,752,732	14,852	0.0054	0.9946	98.39
4.5	2,168,610	5,094	0.0023	0.9977	97.85
5.5	1,977,367	4,728	0.0024	0.9976	97.62
6.5	1,863,102	118,781	0.0638	0.9362	97.39
7.5	1,730,801	9,604	0.0055	0.9945	91.18
8.5	1,268,390	1,761	0.0014	0.9986	90.68
9.5	1,100,931	36,072	0.0328	0.9672	90.55
10.5	1,019,519		0.0000	1.0000	87.58
11.5	1,000,090	12,285	0.0123	0.9877	87.58
12.5	1,022,616	4,263	0.0042	0.9958	86.51
13.5	995,187	3,678	0.0037	0.9963	86.15
14.5	1,014,701	1,990	0.0020	0.9980	85.83
15.5	1,027,160	5,182	0.0050	0.9950	85.66
16.5	1,029,863	1,262	0.0012	0.9988	85.23
17.5	1,068,530	8,983	0.0084	0.9916	85.12
18.5	1,094,201	8,028	0.0073	0.9927	84.41
19.5	1,104,709	10,466	0.0095	0.9905	83.79
20.5	1,076,819	2,655	0.0025	0.9975	82.99
21.5	1,080,649	401	0.0004	0.9996	82.79
22.5	1,107,769	7,860	0.0071	0.9929	82.76
23.5	1,104,635	2,270	0.0021	0.9979	82.17
24.5	1,132,017	9,242	0.0082	0.9918	82.00
25.5	1,117,058	1,475	0.0013	0.9987	81.33
26.5	1,114,540	1,119	0.0010	0.9990	81.23
27.5	1,086,473	14,280	0.0131	0.9869	81.15
28.5	1,036,622	7,581	0.0073	0.9927	80.08
29.5	1,020,687	4,497	0.0044	0.9956	79.49
30.5	997,746	15,870	0.0159	0.9841	79.14
31.5	984,456	6,752	0.0069	0.9931	77.88
32.5	960,964	1,395	0.0015	0.9985	77.35
33.5	932,060	1,647	0.0018	0.9982	77.24
34.5	904,491	4,036	0.0045	0.9955	77.10
35.5	878,218	5,600	0.0064	0.9936	76.76
36.5	860,084	8,165	0.0095	0.9905	76.27
37.5	819,989	4,148	0.0051	0.9949	75.54
38.5	781,043	1,774	0.0023	0.9977	75.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
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	757,550	9,842	0.0130	0.9870	74.99	
40.5	723,795	9,562	0.0132	0.9868	74.02	
41.5	698,337	981	0.0014	0.9986	73.04	
42.5	686,569	6,499	0.0095	0.9905	72.94	
43.5	686,894	6,883	0.0100	0.9900	72.25	
44.5	671,602	3,098	0.0046	0.9954	71.52	
45.5	635,521	2,422	0.0038	0.9962	71.19	
46.5	631,732	4,558	0.0072	0.9928	70.92	
47.5	626,809	7,940	0.0127	0.9873	70.41	
48.5	611,021	12,172	0.0199	0.9801	69.52	
49.5	573,574	6,964	0.0121	0.9879	68.13	
50.5	541,723	9,901	0.0183	0.9817	67.30	
51.5	516,732	10,534	0.0204	0.9796	66.07	
52.5	510,531	171	0.0003	0.9997	64.73	
53.5	490,174	6,377	0.0130	0.9870	64.71	
54.5	473,368	2,920	0.0062	0.9938	63.86	
55.5	429,509	10,597	0.0247	0.9753	63.47	
56.5	328,451	4,849	0.0148	0.9852	61.90	
57.5	333,932	2,953	0.0088	0.9912	60.99	
58.5	276,992	1,648	0.0059	0.9941	60.45	
59.5	196,281	2,124	0.0108	0.9892	60.09	
60.5	154,228	3,493	0.0226	0.9774	59.44	
61.5	140,905	202	0.0014	0.9986	58.09	
62.5	135,230	265	0.0020	0.9980	58.01	
63.5	106,468	3,053	0.0287	0.9713	57.90	
64.5	70,756	3	0.0000	1.0000	56.24	
65.5	58,420	120	0.0021	0.9979	56.24	
66.5	53,258	69	0.0013	0.9987	56.12	
67.5	52,032	1,262	0.0243	0.9757	56.05	
68.5	44,159	5,725	0.1296	0.8704	54.69	
69.5	35,664	77	0.0022	0.9978	47.60	
70.5	34,562	419	0.0121	0.9879	47.49	
71.5	33,655	266	0.0079	0.9921	46.92	
72.5	33,349	336	0.0101	0.9899	46.55	
73.5	33,376	277	0.0083	0.9917	46.08	
74.5	30,755	58	0.0019	0.9981	45.70	
75.5	32,956		0.0000	1.0000	45.61	
76.5	32,402		0.0000	1.0000	45.61	
77.5	24,566		0.0000	1.0000	45.61	
78.5	24,398	460	0.0188	0.9812	45.61	

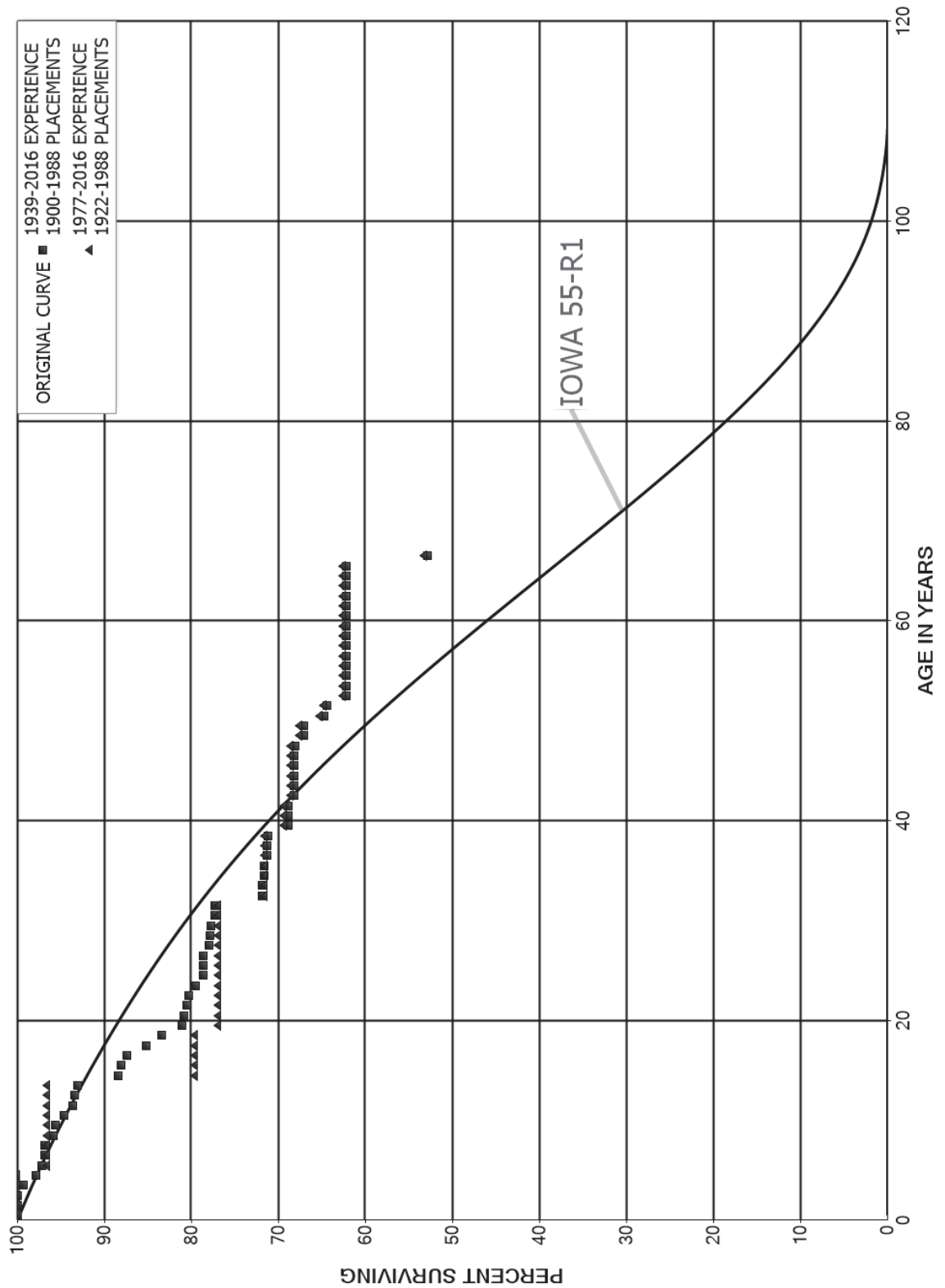
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	23,938	501	0.0209	0.9791	44.75	
80.5	21,929	334	0.0152	0.9848	43.81	
81.5	24,007	250	0.0104	0.9896	43.15	
82.5	21,713	272	0.0125	0.9875	42.70	
83.5	16,167		0.0000	1.0000	42.16	
84.5	13,846	61	0.0044	0.9956	42.16	
85.5	12,551		0.0000	1.0000	41.97	
86.5	7,735		0.0000	1.0000	41.97	
87.5	3,194		0.0000	1.0000	41.97	
88.5	2,631		0.0000	1.0000	41.97	
89.5	2,405	717	0.2980	0.7020	41.97	
90.5	1,689		0.0000	1.0000	29.47	
91.5	1,477	105	0.0708	0.9292	29.47	
92.5	1,372		0.0000	1.0000	27.38	
93.5	1,372	350	0.2551	0.7449	27.38	
94.5	1,022		0.0000	1.0000	20.40	
95.5	1,022		0.0000	1.0000	20.40	
96.5	1,022		0.0000	1.0000	20.40	
97.5	1,022		0.0000	1.0000	20.40	
98.5	1,022		0.0000	1.0000	20.40	
99.5	1,022		0.0000	1.0000	20.40	
100.5	978		0.0000	1.0000	20.40	
101.5	978		0.0000	1.0000	20.40	
102.5	542	23	0.0417	0.9583	20.40	
103.5	88		0.0000	1.0000	19.55	
104.5	88		0.0000	1.0000	19.55	
105.5	88		0.0000	1.0000	19.55	
106.5	88		0.0000	1.0000	19.55	
107.5	88		0.0000	1.0000	19.55	
108.5	88		0.0000	1.0000	19.55	
109.5	88		0.0000	1.0000	19.55	
110.5	88		0.0000	1.0000	19.55	
111.5					19.55	

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1988

EXPERIENCE BAND 1939-2016

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	127,534		0.0000	1.0000	100.00
0.5	129,897	87	0.0007	0.9993	100.00
1.5	130,624		0.0000	1.0000	99.93
2.5	136,972	851	0.0062	0.9938	99.93
3.5	138,417	2,007	0.0145	0.9855	99.31
4.5	141,989	1,079	0.0076	0.9924	97.87
5.5	139,653	436	0.0031	0.9969	97.13
6.5	139,644	42	0.0003	0.9997	96.82
7.5	142,492	1,338	0.0094	0.9906	96.80
8.5	150,705	407	0.0027	0.9973	95.89
9.5	151,836	1,534	0.0101	0.9899	95.63
10.5	149,563	1,663	0.0111	0.9889	94.66
11.5	148,193	279	0.0019	0.9981	93.61
12.5	148,092	559	0.0038	0.9962	93.43
13.5	147,067	7,390	0.0502	0.9498	93.08
14.5	139,238	450	0.0032	0.9968	88.40
15.5	137,031	1,181	0.0086	0.9914	88.12
16.5	134,304	3,383	0.0252	0.9748	87.36
17.5	123,702	2,504	0.0202	0.9798	85.16
18.5	117,695	3,353	0.0285	0.9715	83.43
19.5	112,523	312	0.0028	0.9972	81.06
20.5	112,513	483	0.0043	0.9957	80.83
21.5	113,435	216	0.0019	0.9981	80.48
22.5	112,903	1,191	0.0105	0.9895	80.33
23.5	111,901	1,159	0.0104	0.9896	79.48
24.5	110,981		0.0000	1.0000	78.66
25.5	110,612	127	0.0011	0.9989	78.66
26.5	110,550	895	0.0081	0.9919	78.57
27.5	109,221	114	0.0010	0.9990	77.93
28.5	97,376	127	0.0013	0.9987	77.85
29.5	96,347	521	0.0054	0.9946	77.75
30.5	95,701	125	0.0013	0.9987	77.33
31.5	95,746	6,639	0.0693	0.9307	77.23
32.5	89,801		0.0000	1.0000	71.87
33.5	89,826	300	0.0033	0.9967	71.87
34.5	89,438		0.0000	1.0000	71.63
35.5	89,568	395	0.0044	0.9956	71.63
36.5	84,471		0.0000	1.0000	71.32
37.5	84,437	136	0.0016	0.9984	71.32
38.5	84,316	2,831	0.0336	0.9664	71.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
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	80,816		0.0000	1.0000	68.81
40.5	80,816		0.0000	1.0000	68.81
41.5	80,816	814	0.0101	0.9899	68.81
42.5	80,003		0.0000	1.0000	68.12
43.5	80,003		0.0000	1.0000	68.12
44.5	80,002		0.0000	1.0000	68.12
45.5	72,280		0.0000	1.0000	68.12
46.5	69,830	25	0.0004	0.9996	68.12
47.5	69,805	1,034	0.0148	0.9852	68.10
48.5	68,771		0.0000	1.0000	67.09
49.5	67,157	2,347	0.0349	0.9651	67.09
50.5	64,810	386	0.0060	0.9940	64.74
51.5	64,399	2,235	0.0347	0.9653	64.36
52.5	60,723		0.0000	1.0000	62.12
53.5	57,306		0.0000	1.0000	62.12
54.5	57,306		0.0000	1.0000	62.12
55.5	55,336		0.0000	1.0000	62.12
56.5	53,991		0.0000	1.0000	62.12
57.5	48,088		0.0000	1.0000	62.12
58.5	46,421		0.0000	1.0000	62.12
59.5	32,045		0.0000	1.0000	62.12
60.5	29,537		0.0000	1.0000	62.12
61.5	24,633		0.0000	1.0000	62.12
62.5	24,633		0.0000	1.0000	62.12
63.5	20,373		0.0000	1.0000	62.12
64.5	16,404		0.0000	1.0000	62.12
65.5	13,272	1,985	0.1496	0.8504	62.12
66.5	9,429		0.0000	1.0000	52.83
67.5	9,429		0.0000	1.0000	52.83
68.5	8,946		0.0000	1.0000	52.83
69.5	8,378		0.0000	1.0000	52.83
70.5	8,000		0.0000	1.0000	52.83
71.5	8,000	43	0.0053	0.9947	52.83
72.5	5,107		0.0000	1.0000	52.55
73.5	5,107		0.0000	1.0000	52.55
74.5	4,089		0.0000	1.0000	52.55
75.5	4,089		0.0000	1.0000	52.55
76.5	3,649		0.0000	1.0000	52.55
77.5	3,649		0.0000	1.0000	52.55
78.5	2,186		0.0000	1.0000	52.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,567		0.0000	1.0000	52.55
80.5	1,546		0.0000	1.0000	52.55
81.5	1,399		0.0000	1.0000	52.55
82.5	615	22	0.0364	0.9636	52.55
83.5	592		0.0000	1.0000	50.64
84.5	592		0.0000	1.0000	50.64
85.5	329		0.0000	1.0000	50.64
86.5	201		0.0000	1.0000	50.64
87.5	201		0.0000	1.0000	50.64
88.5	114		0.0000	1.0000	50.64
89.5	114		0.0000	1.0000	50.64
90.5	114		0.0000	1.0000	50.64
91.5	114		0.0000	1.0000	50.64
92.5	114		0.0000	1.0000	50.64
93.5	114		0.0000	1.0000	50.64
94.5					50.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
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	23,148		0.0000	1.0000	100.00
0.5	23,148		0.0000	1.0000	100.00
1.5	23,148		0.0000	1.0000	100.00
2.5	23,148		0.0000	1.0000	100.00
3.5	24,973		0.0000	1.0000	100.00
4.5	25,165	877	0.0348	0.9652	100.00
5.5	32,010		0.0000	1.0000	96.52
6.5	34,460		0.0000	1.0000	96.52
7.5	34,460		0.0000	1.0000	96.52
8.5	35,970		0.0000	1.0000	96.52
9.5	37,585		0.0000	1.0000	96.52
10.5	36,636		0.0000	1.0000	96.52
11.5	36,446		0.0000	1.0000	96.52
12.5	37,888		0.0000	1.0000	96.52
13.5	41,859	7,365	0.1759	0.8241	96.52
14.5	34,494		0.0000	1.0000	79.53
15.5	36,745		0.0000	1.0000	79.53
16.5	38,090		0.0000	1.0000	79.53
17.5	47,031		0.0000	1.0000	79.53
18.5	48,699	1,686	0.0346	0.9654	79.53
19.5	63,624		0.0000	1.0000	76.78
20.5	67,385		0.0000	1.0000	76.78
21.5	73,370		0.0000	1.0000	76.78
22.5	73,370		0.0000	1.0000	76.78
23.5	77,629		0.0000	1.0000	76.78
24.5	82,325		0.0000	1.0000	76.78
25.5	89,968		0.0000	1.0000	76.78
26.5	91,826		0.0000	1.0000	76.78
27.5	91,826		0.0000	1.0000	76.78
28.5	80,411		0.0000	1.0000	76.78
29.5	80,979		0.0000	1.0000	76.78
30.5	81,356		0.0000	1.0000	76.78
31.5	81,356	5,591	0.0687	0.9313	76.78
32.5	80,347		0.0000	1.0000	71.51
33.5	80,347		0.0000	1.0000	71.51
34.5	83,130		0.0000	1.0000	71.51
35.5	83,130		0.0000	1.0000	71.51
36.5	78,843		0.0000	1.0000	71.51
37.5	78,843		0.0000	1.0000	71.51
38.5	80,348	2,533	0.0315	0.9685	71.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
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	77,765		0.0000	1.0000	69.25
40.5	77,787		0.0000	1.0000	69.25
41.5	77,934	814	0.0104	0.9896	69.25
42.5	77,904		0.0000	1.0000	68.53
43.5	78,926		0.0000	1.0000	68.53
44.5	78,925		0.0000	1.0000	68.53
45.5	71,467		0.0000	1.0000	68.53
46.5	69,175		0.0000	1.0000	68.53
47.5	69,198	1,022	0.0148	0.9852	68.53
48.5	68,618		0.0000	1.0000	67.52
49.5	67,003	2,347	0.0350	0.9650	67.52
50.5	64,656	386	0.0060	0.9940	65.15
51.5	64,270	2,235	0.0348	0.9652	64.76
52.5	60,594		0.0000	1.0000	62.51
53.5	57,177		0.0000	1.0000	62.51
54.5	57,291		0.0000	1.0000	62.51
55.5	55,336		0.0000	1.0000	62.51
56.5	53,991		0.0000	1.0000	62.51
57.5	48,088		0.0000	1.0000	62.51
58.5	46,421		0.0000	1.0000	62.51
59.5	32,045		0.0000	1.0000	62.51
60.5	29,537		0.0000	1.0000	62.51
61.5	24,633		0.0000	1.0000	62.51
62.5	24,633		0.0000	1.0000	62.51
63.5	20,373		0.0000	1.0000	62.51
64.5	16,404		0.0000	1.0000	62.51
65.5	13,272	1,985	0.1496	0.8504	62.51
66.5	9,429		0.0000	1.0000	53.16
67.5	9,429		0.0000	1.0000	53.16
68.5	8,946		0.0000	1.0000	53.16
69.5	8,378		0.0000	1.0000	53.16
70.5	8,000		0.0000	1.0000	53.16
71.5	8,000	43	0.0053	0.9947	53.16
72.5	5,107		0.0000	1.0000	52.88
73.5	5,107		0.0000	1.0000	52.88
74.5	4,089		0.0000	1.0000	52.88
75.5	4,089		0.0000	1.0000	52.88
76.5	3,649		0.0000	1.0000	52.88
77.5	3,649		0.0000	1.0000	52.88
78.5	2,186		0.0000	1.0000	52.88

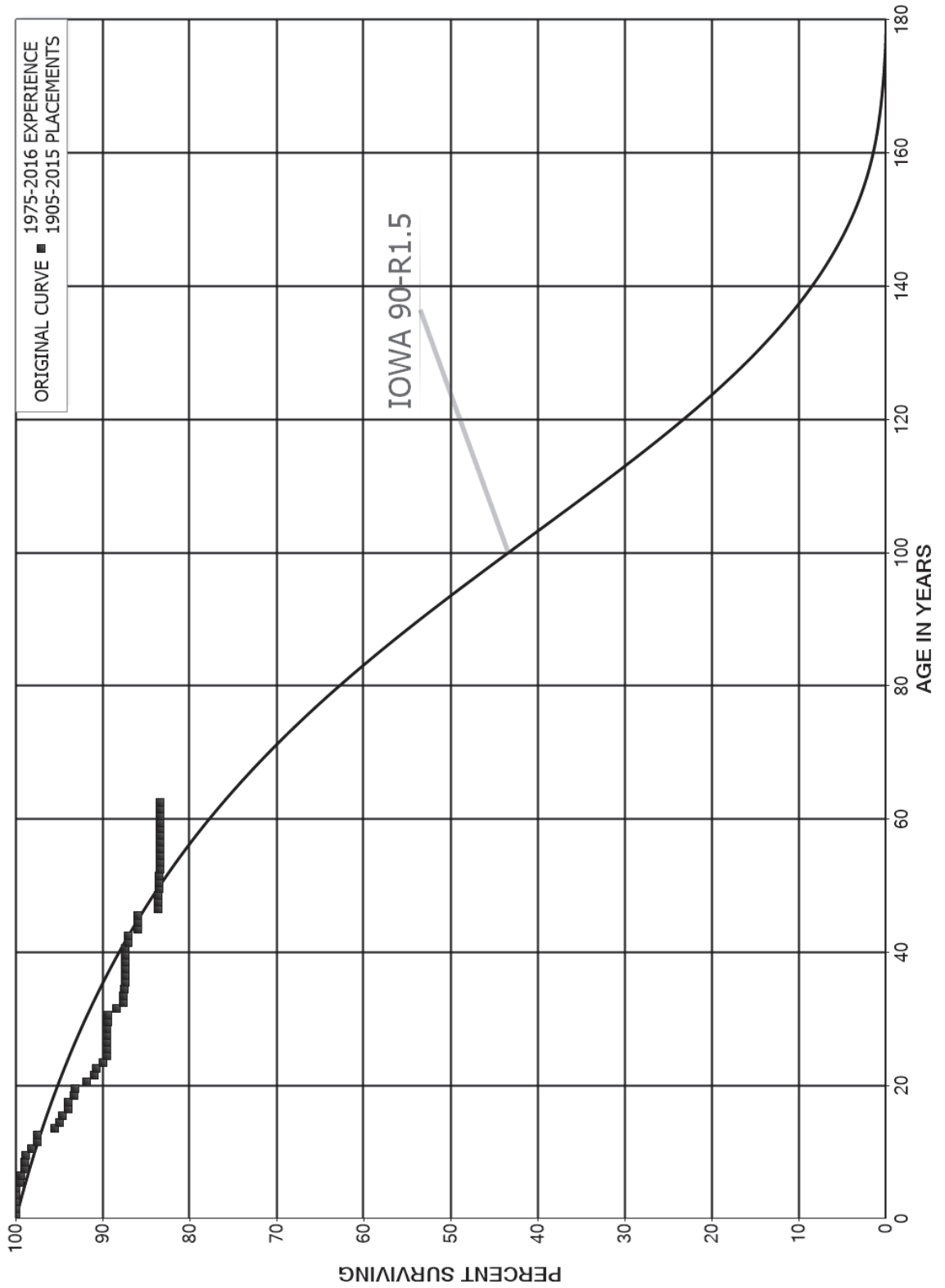
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,567		0.0000	1.0000	52.88
80.5	1,546		0.0000	1.0000	52.88
81.5	1,399		0.0000	1.0000	52.88
82.5	615	22	0.0364	0.9636	52.88
83.5	592		0.0000	1.0000	50.95
84.5	592		0.0000	1.0000	50.95
85.5	329		0.0000	1.0000	50.95
86.5	201		0.0000	1.0000	50.95
87.5	201		0.0000	1.0000	50.95
88.5	114		0.0000	1.0000	50.95
89.5	114		0.0000	1.0000	50.95
90.5	114		0.0000	1.0000	50.95
91.5	114		0.0000	1.0000	50.95
92.5	114		0.0000	1.0000	50.95
93.5	114		0.0000	1.0000	50.95
94.5					50.95

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
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	5,252,842		0.0000	1.0000	100.00
0.5	5,267,845		0.0000	1.0000	100.00
1.5	4,079,138		0.0000	1.0000	100.00
2.5	4,099,020		0.0000	1.0000	100.00
3.5	4,260,235		0.0000	1.0000	100.00
4.5	4,391,637	23,416	0.0053	0.9947	100.00
5.5	4,270,508	3,948	0.0009	0.9991	99.47
6.5	4,200,611	16,625	0.0040	0.9960	99.37
7.5	4,097,081	3,734	0.0009	0.9991	98.98
8.5	4,041,671	3,360	0.0008	0.9992	98.89
9.5	3,853,651	26,185	0.0068	0.9932	98.81
10.5	3,854,274	24,089	0.0062	0.9938	98.14
11.5	3,668,319	955	0.0003	0.9997	97.52
12.5	3,547,988	70,855	0.0200	0.9800	97.50
13.5	3,395,652	20,717	0.0061	0.9939	95.55
14.5	3,523,383	12,081	0.0034	0.9966	94.97
15.5	3,636,448	24,393	0.0067	0.9933	94.64
16.5	3,549,983		0.0000	1.0000	94.01
17.5	3,789,941	28,648	0.0076	0.9924	94.01
18.5	3,455,344	5,968	0.0017	0.9983	93.30
19.5	3,421,271	47,147	0.0138	0.9862	93.14
20.5	3,246,715	30,603	0.0094	0.9906	91.85
21.5	3,319,983	9,932	0.0030	0.9970	90.99
22.5	3,283,420	28,919	0.0088	0.9912	90.72
23.5	3,224,605	16,083	0.0050	0.9950	89.92
24.5	3,183,788		0.0000	1.0000	89.47
25.5	3,180,450		0.0000	1.0000	89.47
26.5	3,180,524		0.0000	1.0000	89.47
27.5	3,110,367	173	0.0001	0.9999	89.47
28.5	3,089,880	2,630	0.0009	0.9991	89.46
29.5	2,798,734		0.0000	1.0000	89.39
30.5	2,760,166	31,303	0.0113	0.9887	89.39
31.5	2,619,252	23,954	0.0091	0.9909	88.37
32.5	2,484,550		0.0000	1.0000	87.56
33.5	2,414,264	720	0.0003	0.9997	87.56
34.5	2,393,175	2,775	0.0012	0.9988	87.54
35.5	1,771,328		0.0000	1.0000	87.44
36.5	1,768,842		0.0000	1.0000	87.44
37.5	1,532,028	799	0.0005	0.9995	87.44
38.5	1,513,387		0.0000	1.0000	87.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
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	1,163,991		0.0000	1.0000	87.39
40.5	1,157,714	4,275	0.0037	0.9963	87.39
41.5	991,954		0.0000	1.0000	87.07
42.5	958,618	12,186	0.0127	0.9873	87.07
43.5	932,463		0.0000	1.0000	85.96
44.5	945,862		0.0000	1.0000	85.96
45.5	817,717	22,581	0.0276	0.9724	85.96
46.5	775,162		0.0000	1.0000	83.59
47.5	771,442		0.0000	1.0000	83.59
48.5	767,671	683	0.0009	0.9991	83.59
49.5	763,000		0.0000	1.0000	83.51
50.5	770,009		0.0000	1.0000	83.51
51.5	758,364	959	0.0013	0.9987	83.51
52.5	576,966		0.0000	1.0000	83.41
53.5	529,917	112	0.0002	0.9998	83.41
54.5	127,040		0.0000	1.0000	83.39
55.5	126,416		0.0000	1.0000	83.39
56.5	125,695		0.0000	1.0000	83.39
57.5	128,795		0.0000	1.0000	83.39
58.5	81,622		0.0000	1.0000	83.39
59.5	54,831		0.0000	1.0000	83.39
60.5	54,831		0.0000	1.0000	83.39
61.5	61,812		0.0000	1.0000	83.39
62.5	61,812		0.0000	1.0000	83.39
63.5	63,045		0.0000	1.0000	83.39
64.5	63,045		0.0000	1.0000	83.39
65.5	63,045		0.0000	1.0000	83.39
66.5	63,386		0.0000	1.0000	83.39
67.5	55,797		0.0000	1.0000	83.39
68.5	51,886		0.0000	1.0000	83.39
69.5	84,305		0.0000	1.0000	83.39
70.5	85,720	2	0.0000	1.0000	83.39
71.5	85,719		0.0000	1.0000	83.39
72.5	85,208		0.0000	1.0000	83.39
73.5	85,208		0.0000	1.0000	83.39
74.5	51,067		0.0000	1.0000	83.39
75.5	50,684		0.0000	1.0000	83.39
76.5	49,603		0.0000	1.0000	83.39
77.5	49,088		0.0000	1.0000	83.39
78.5	49,088		0.0000	1.0000	83.39

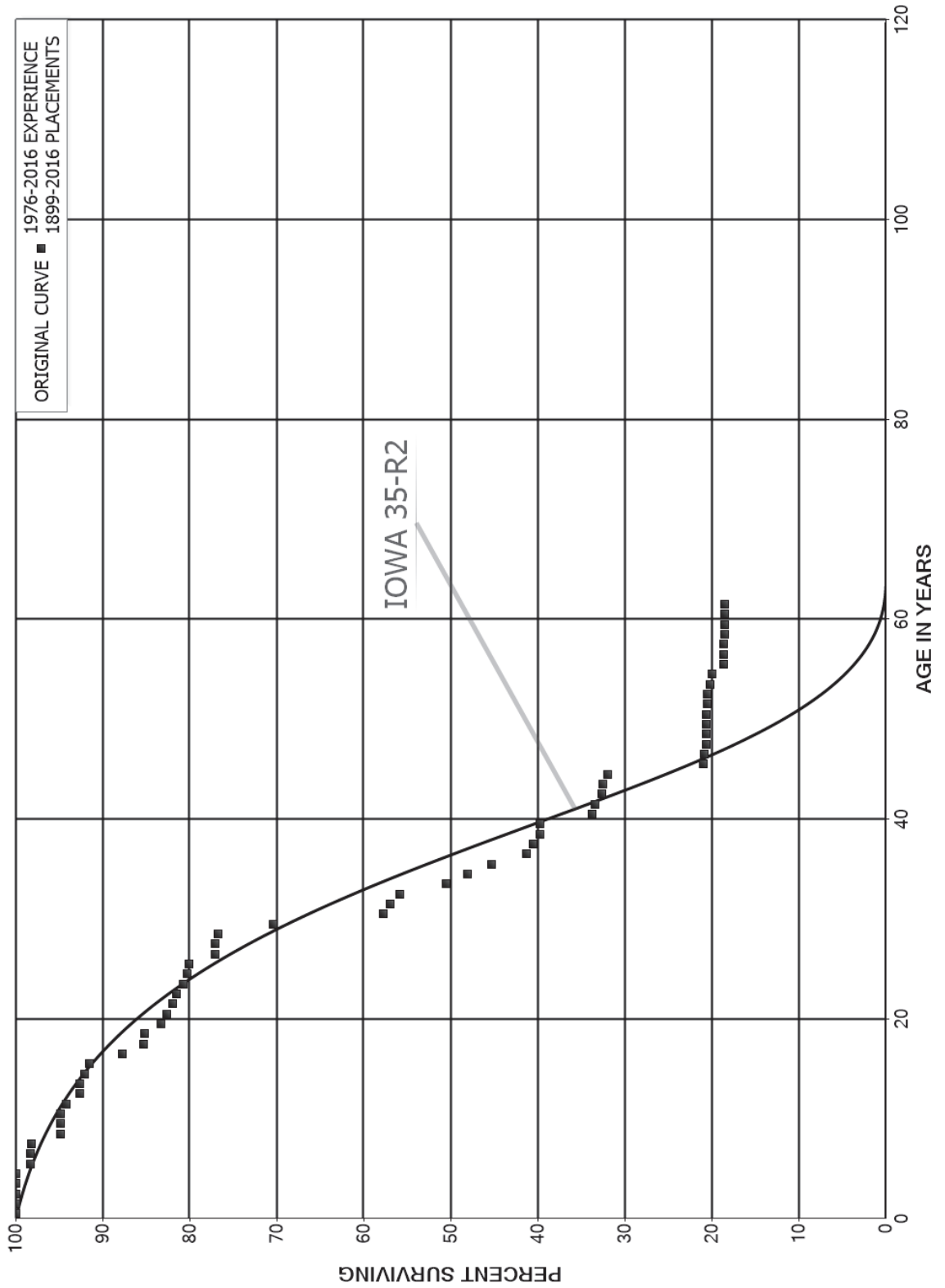
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,112		0.0000	1.0000	83.39
80.5	74,112		0.0000	1.0000	83.39
81.5	73,683		0.0000	1.0000	83.39
82.5	73,683		0.0000	1.0000	83.39
83.5	73,281		0.0000	1.0000	83.39
84.5	73,281		0.0000	1.0000	83.39
85.5	39,524		0.0000	1.0000	83.39
86.5	39,229		0.0000	1.0000	83.39
87.5	39,229		0.0000	1.0000	83.39
88.5	38,690		0.0000	1.0000	83.39
89.5	38,690		0.0000	1.0000	83.39
90.5	38,690		0.0000	1.0000	83.39
91.5	38,690		0.0000	1.0000	83.39
92.5	38,690		0.0000	1.0000	83.39
93.5	38,690		0.0000	1.0000	83.39
94.5					83.39

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
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	5,269,438		0.0000	1.0000	100.00
0.5	4,973,622	2,800	0.0006	0.9994	100.00
1.5	4,535,635		0.0000	1.0000	99.94
2.5	3,701,800	1,015	0.0003	0.9997	99.94
3.5	2,570,313		0.0000	1.0000	99.92
4.5	1,703,997	27,352	0.0161	0.9839	99.92
5.5	839,395		0.0000	1.0000	98.31
6.5	825,370	1,283	0.0016	0.9984	98.31
7.5	620,580	20,678	0.0333	0.9667	98.16
8.5	494,188	199	0.0004	0.9996	94.89
9.5	448,332		0.0000	1.0000	94.85
10.5	416,319	2,879	0.0069	0.9931	94.85
11.5	355,114	5,932	0.0167	0.9833	94.19
12.5	345,632	138	0.0004	0.9996	92.62
13.5	348,415	1,757	0.0050	0.9950	92.58
14.5	370,330	2,529	0.0068	0.9932	92.12
15.5	370,198	15,360	0.0415	0.9585	91.49
16.5	327,360	8,990	0.0275	0.9725	87.69
17.5	311,462	384	0.0012	0.9988	85.28
18.5	249,802	5,462	0.0219	0.9781	85.18
19.5	255,214	2,117	0.0083	0.9917	83.32
20.5	292,610	2,417	0.0083	0.9917	82.63
21.5	256,431	1,334	0.0052	0.9948	81.94
22.5	258,022	2,536	0.0098	0.9902	81.52
23.5	252,936	1,343	0.0053	0.9947	80.72
24.5	255,255	725	0.0028	0.9972	80.29
25.5	246,057	9,144	0.0372	0.9628	80.06
26.5	192,099		0.0000	1.0000	77.08
27.5	195,240	871	0.0045	0.9955	77.08
28.5	176,601	14,605	0.0827	0.9173	76.74
29.5	157,021	28,346	0.1805	0.8195	70.39
30.5	129,477	1,742	0.0135	0.9865	57.69
31.5	118,025	2,147	0.0182	0.9818	56.91
32.5	106,120	10,113	0.0953	0.9047	55.87
33.5	89,457	4,442	0.0497	0.9503	50.55
34.5	82,295	4,759	0.0578	0.9422	48.04
35.5	77,717	6,813	0.0877	0.9123	45.26
36.5	83,981	1,590	0.0189	0.9811	41.29
37.5	82,587	1,652	0.0200	0.9800	40.51
38.5	79,751	37	0.0005	0.9995	39.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
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	73,804	11,088	0.1502	0.8498	39.68
40.5	62,381	521	0.0083	0.9917	33.72
41.5	61,108	1,453	0.0238	0.9762	33.44
42.5	59,252	188	0.0032	0.9968	32.64
43.5	58,831	975	0.0166	0.9834	32.54
44.5	77,147	26,538	0.3440	0.6560	32.00
45.5	49,698	260	0.0052	0.9948	20.99
46.5	63,270	797	0.0126	0.9874	20.88
47.5	60,155		0.0000	1.0000	20.62
48.5	60,282		0.0000	1.0000	20.62
49.5	61,402	176	0.0029	0.9971	20.62
50.5	59,110	218	0.0037	0.9963	20.56
51.5	67,112		0.0000	1.0000	20.49
52.5	65,994	1,146	0.0174	0.9826	20.49
53.5	68,740	480	0.0070	0.9930	20.13
54.5	68,260	4,796	0.0703	0.9297	19.99
55.5	57,594		0.0000	1.0000	18.59
56.5	57,737		0.0000	1.0000	18.59
57.5	52,699	354	0.0067	0.9933	18.59
58.5	52,476		0.0000	1.0000	18.46
59.5	52,375		0.0000	1.0000	18.46
60.5	52,081		0.0000	1.0000	18.46
61.5	37,704		0.0000	1.0000	18.46
62.5	60,543	7,561	0.1249	0.8751	18.46
63.5	44,109		0.0000	1.0000	16.15
64.5	44,109		0.0000	1.0000	16.15
65.5	44,015	1,403	0.0319	0.9681	16.15
66.5	42,215		0.0000	1.0000	15.64
67.5	42,215		0.0000	1.0000	15.64
68.5	33,357		0.0000	1.0000	15.64
69.5	33,357	343	0.0103	0.9897	15.64
70.5	31,599		0.0000	1.0000	15.48
71.5	31,599		0.0000	1.0000	15.48
72.5	31,599		0.0000	1.0000	15.48
73.5	31,599		0.0000	1.0000	15.48
74.5	31,599		0.0000	1.0000	15.48
75.5	31,469	111	0.0035	0.9965	15.48
76.5	31,917	560	0.0175	0.9825	15.42
77.5	30,155		0.0000	1.0000	15.15
78.5	30,155		0.0000	1.0000	15.15

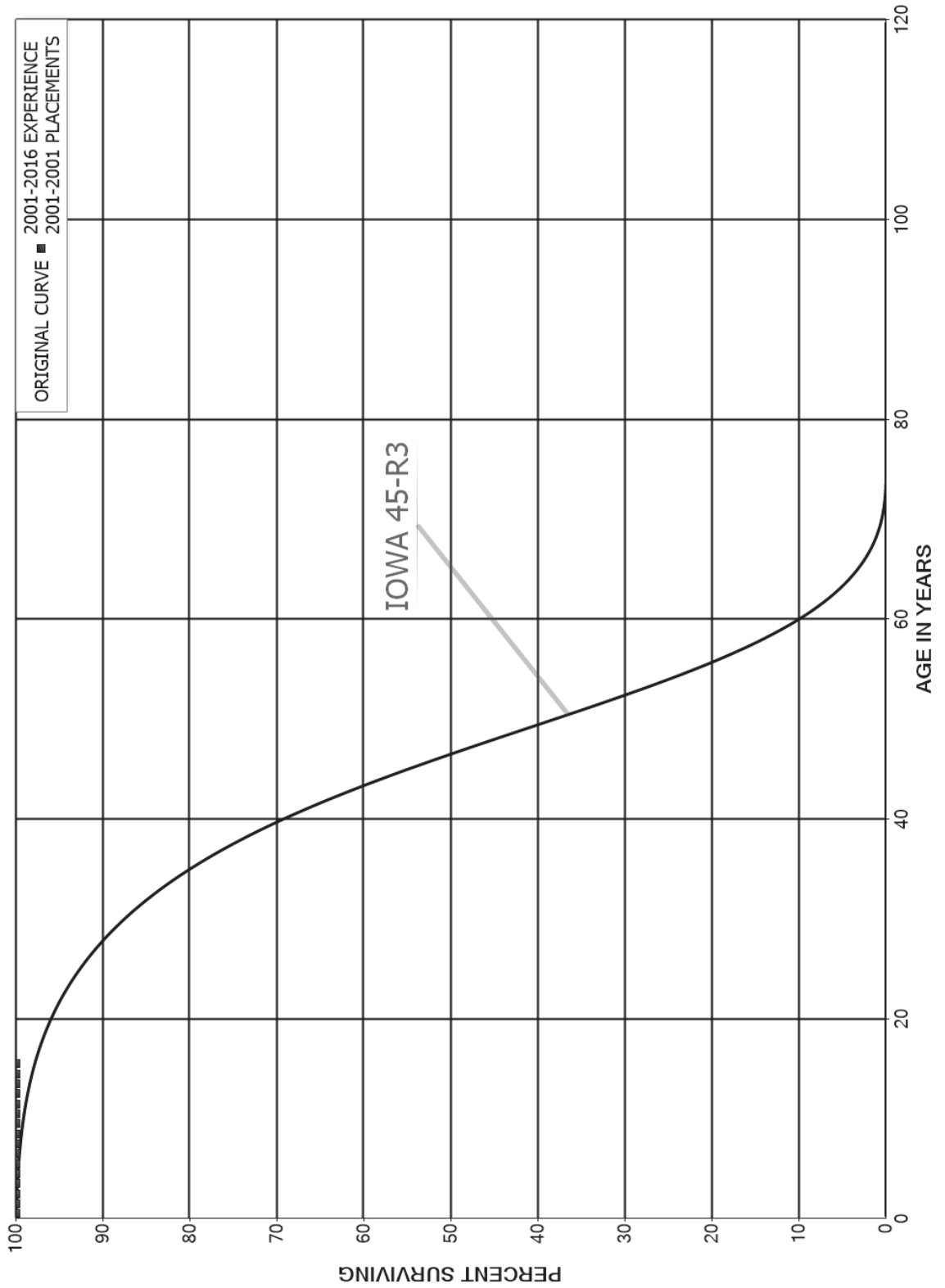
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,053		0.0000	1.0000	15.15
80.5	5,053		0.0000	1.0000	15.15
81.5	5,053		0.0000	1.0000	15.15
82.5	4,275	127	0.0297	0.9703	15.15
83.5	4,148		0.0000	1.0000	14.70
84.5	4,148		0.0000	1.0000	14.70
85.5	143		0.0000	1.0000	14.70
86.5	143		0.0000	1.0000	14.70
87.5	143		0.0000	1.0000	14.70
88.5	143		0.0000	1.0000	14.70
89.5	143		0.0000	1.0000	14.70
90.5	143		0.0000	1.0000	14.70
91.5	143		0.0000	1.0000	14.70
92.5	143		0.0000	1.0000	14.70
93.5	143		0.0000	1.0000	14.70
94.5	143		0.0000	1.0000	14.70
95.5	143		0.0000	1.0000	14.70
96.5	143		0.0000	1.0000	14.70
97.5					14.70

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



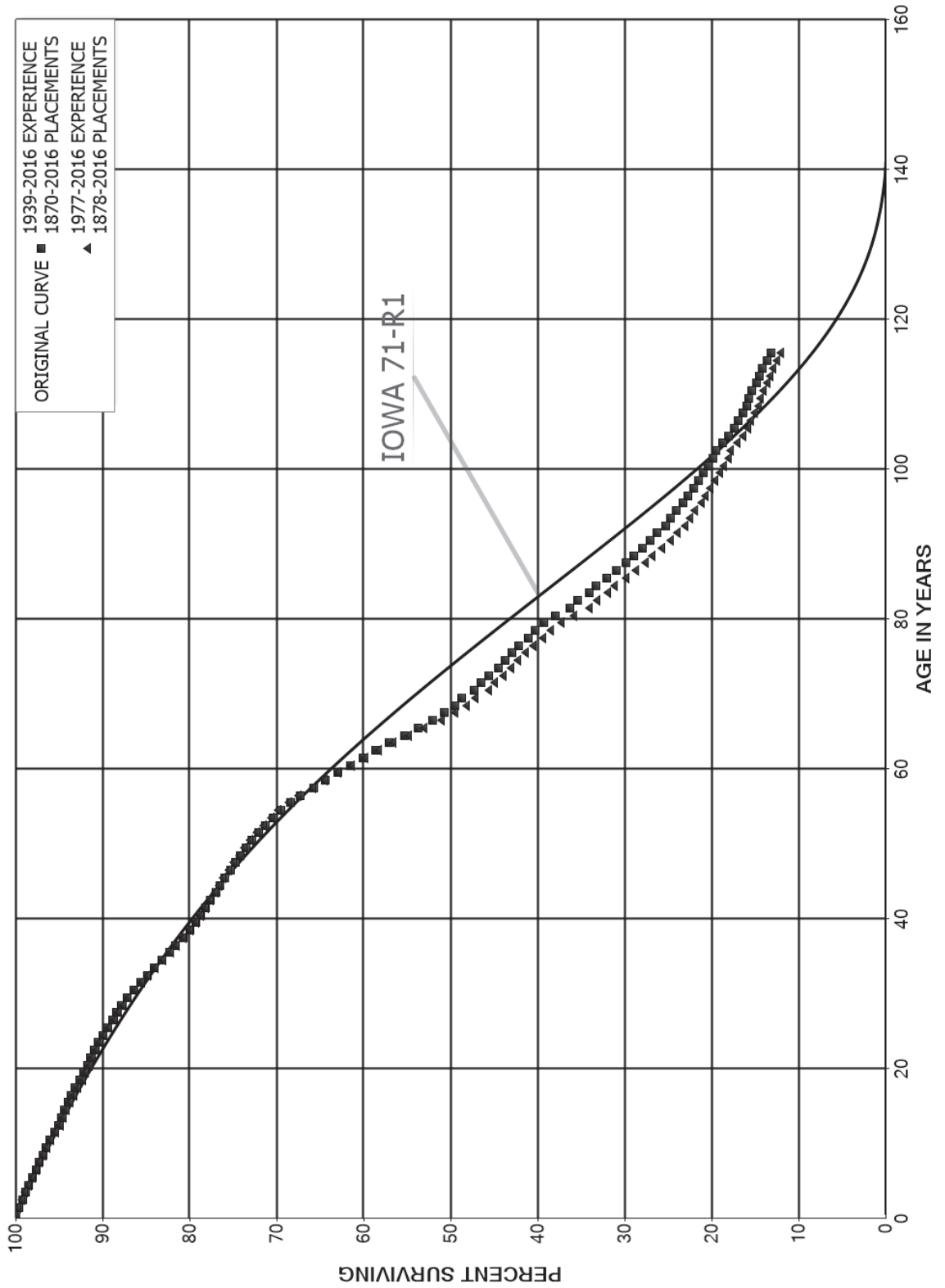
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001			EXPERIENCE BAND 2001-2016		
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	16,515		0.0000	1.0000	100.00
0.5	16,515		0.0000	1.0000	100.00
1.5	16,515		0.0000	1.0000	100.00
2.5	16,515		0.0000	1.0000	100.00
3.5	16,515		0.0000	1.0000	100.00
4.5	16,515		0.0000	1.0000	100.00
5.5	16,515		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5	16,515		0.0000	1.0000	100.00
11.5	16,515		0.0000	1.0000	100.00
12.5	16,515		0.0000	1.0000	100.00
13.5	16,515		0.0000	1.0000	100.00
14.5	16,515		0.0000	1.0000	100.00
15.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 376.1, 376.3 AND 376.45 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2016

EXPERIENCE BAND 1939-2016

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	1,337,362,877	536,537	0.0004	0.9996	100.00
0.5	1,175,780,482	4,490,317	0.0038	0.9962	99.96
1.5	1,049,138,250	3,904,643	0.0037	0.9963	99.58
2.5	921,780,278	3,558,004	0.0039	0.9961	99.21
3.5	797,982,736	2,981,306	0.0037	0.9963	98.82
4.5	702,627,907	2,821,418	0.0040	0.9960	98.46
5.5	615,472,731	2,517,319	0.0041	0.9959	98.06
6.5	569,029,849	2,212,779	0.0039	0.9961	97.66
7.5	533,482,502	2,167,594	0.0041	0.9959	97.28
8.5	476,988,990	2,106,727	0.0044	0.9956	96.88
9.5	442,020,441	1,583,742	0.0036	0.9964	96.46
10.5	420,275,011	2,433,987	0.0058	0.9942	96.11
11.5	396,220,982	1,913,188	0.0048	0.9952	95.55
12.5	377,584,843	1,433,620	0.0038	0.9962	95.09
13.5	369,010,396	1,420,374	0.0038	0.9962	94.73
14.5	360,804,609	1,368,473	0.0038	0.9962	94.37
15.5	351,489,791	1,558,792	0.0044	0.9956	94.01
16.5	329,207,033	1,548,258	0.0047	0.9953	93.59
17.5	317,370,608	1,833,661	0.0058	0.9942	93.15
18.5	304,994,788	1,415,166	0.0046	0.9954	92.61
19.5	290,707,020	1,407,489	0.0048	0.9952	92.18
20.5	278,962,719	1,195,812	0.0043	0.9957	91.74
21.5	268,282,362	1,178,164	0.0044	0.9956	91.34
22.5	256,338,049	1,301,687	0.0051	0.9949	90.94
23.5	246,300,685	1,360,917	0.0055	0.9945	90.48
24.5	236,786,102	1,350,612	0.0057	0.9943	89.98
25.5	228,424,117	1,654,831	0.0072	0.9928	89.47
26.5	219,670,599	1,174,876	0.0053	0.9947	88.82
27.5	209,936,913	1,290,250	0.0061	0.9939	88.34
28.5	199,133,097	1,367,339	0.0069	0.9931	87.80
29.5	189,731,093	1,751,446	0.0092	0.9908	87.20
30.5	179,317,194	1,618,936	0.0090	0.9910	86.39
31.5	170,041,762	1,441,487	0.0085	0.9915	85.61
32.5	160,392,333	1,589,902	0.0099	0.9901	84.89
33.5	151,704,867	1,554,375	0.0102	0.9898	84.05
34.5	141,094,759	1,499,268	0.0106	0.9894	83.19
35.5	130,697,147	1,127,670	0.0086	0.9914	82.30
36.5	121,727,125	1,280,477	0.0105	0.9895	81.59
37.5	114,717,567	1,141,673	0.0100	0.9900	80.73
38.5	108,478,611	806,778	0.0074	0.9926	79.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016

EXPERIENCE BAND 1939-2016

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	102,534,363	834,527	0.0081	0.9919	79.34
40.5	99,050,818	702,178	0.0071	0.9929	78.69
41.5	95,486,892	692,604	0.0073	0.9927	78.13
42.5	91,994,179	724,606	0.0079	0.9921	77.57
43.5	88,085,140	552,770	0.0063	0.9937	76.95
44.5	85,723,644	554,064	0.0065	0.9935	76.47
45.5	81,387,190	737,976	0.0091	0.9909	75.98
46.5	78,924,832	597,456	0.0076	0.9924	75.29
47.5	75,305,639	599,837	0.0080	0.9920	74.72
48.5	71,544,016	580,581	0.0081	0.9919	74.12
49.5	66,890,343	644,639	0.0096	0.9904	73.52
50.5	61,877,589	633,640	0.0102	0.9898	72.81
51.5	58,316,834	654,131	0.0112	0.9888	72.07
52.5	53,903,369	667,568	0.0124	0.9876	71.26
53.5	49,413,139	575,334	0.0116	0.9884	70.38
54.5	45,925,704	767,706	0.0167	0.9833	69.56
55.5	42,245,998	706,440	0.0167	0.9833	68.39
56.5	38,428,224	867,374	0.0226	0.9774	67.25
57.5	34,552,388	693,337	0.0201	0.9799	65.73
58.5	30,275,872	672,325	0.0222	0.9778	64.41
59.5	26,501,964	632,176	0.0239	0.9761	62.98
60.5	23,469,946	545,979	0.0233	0.9767	61.48
61.5	18,671,646	444,931	0.0238	0.9762	60.05
62.5	16,497,730	431,137	0.0261	0.9739	58.62
63.5	14,694,170	451,554	0.0307	0.9693	57.09
64.5	12,245,619	352,121	0.0288	0.9712	55.33
65.5	11,098,609	345,058	0.0311	0.9689	53.74
66.5	9,610,128	247,180	0.0257	0.9743	52.07
67.5	8,649,676	201,561	0.0233	0.9767	50.73
68.5	8,373,298	143,700	0.0172	0.9828	49.55
69.5	8,218,544	230,729	0.0281	0.9719	48.70
70.5	7,902,450	133,005	0.0168	0.9832	47.33
71.5	7,841,739	160,166	0.0204	0.9796	46.54
72.5	7,672,383	175,832	0.0229	0.9771	45.59
73.5	7,662,375	131,075	0.0171	0.9829	44.54
74.5	7,613,164	139,363	0.0183	0.9817	43.78
75.5	7,311,867	132,124	0.0181	0.9819	42.98
76.5	7,091,666	181,821	0.0256	0.9744	42.20
77.5	6,709,773	127,244	0.0190	0.9810	41.12
78.5	6,520,573	166,919	0.0256	0.9744	40.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,275,033	207,314	0.0330	0.9670	39.31
80.5	6,014,130	267,866	0.0445	0.9555	38.01
81.5	5,700,580	137,467	0.0241	0.9759	36.31
82.5	5,522,085	213,941	0.0387	0.9613	35.44
83.5	5,279,459	128,991	0.0244	0.9756	34.07
84.5	5,115,785	181,899	0.0356	0.9644	33.23
85.5	4,782,334	172,518	0.0361	0.9639	32.05
86.5	4,450,298	153,856	0.0346	0.9654	30.90
87.5	4,096,729	115,200	0.0281	0.9719	29.83
88.5	3,827,208	131,796	0.0344	0.9656	28.99
89.5	3,601,878	125,541	0.0349	0.9651	27.99
90.5	3,331,143	94,111	0.0283	0.9717	27.02
91.5	3,111,897	108,991	0.0350	0.9650	26.25
92.5	2,916,752	74,030	0.0254	0.9746	25.33
93.5	2,788,476	69,088	0.0248	0.9752	24.69
94.5	2,566,957	87,891	0.0342	0.9658	24.08
95.5	2,439,257	58,872	0.0241	0.9759	23.25
96.5	2,368,749	61,172	0.0258	0.9742	22.69
97.5	2,293,355	62,374	0.0272	0.9728	22.11
98.5	2,223,723	60,799	0.0273	0.9727	21.50
99.5	2,140,155	49,821	0.0233	0.9767	20.92
100.5	2,072,699	59,751	0.0288	0.9712	20.43
101.5	1,993,600	33,827	0.0170	0.9830	19.84
102.5	1,935,456	78,579	0.0406	0.9594	19.50
103.5	1,815,064	67,807	0.0374	0.9626	18.71
104.5	1,731,303	63,094	0.0364	0.9636	18.01
105.5	1,644,379	36,819	0.0224	0.9776	17.36
106.5	1,586,986	51,027	0.0322	0.9678	16.97
107.5	1,515,993	43,040	0.0284	0.9716	16.42
108.5	1,439,894	17,160	0.0119	0.9881	15.96
109.5	1,351,897	31,370	0.0232	0.9768	15.77
110.5	1,301,347	48,149	0.0370	0.9630	15.40
111.5	1,220,297	24,436	0.0200	0.9800	14.83
112.5	1,157,796	28,320	0.0245	0.9755	14.53
113.5	1,097,026	42,701	0.0389	0.9611	14.18
114.5	1,000,460	30,679	0.0307	0.9693	13.63
115.5	925,450	2,291	0.0025	0.9975	13.21
116.5	796,728	3,244	0.0041	0.9959	13.18
117.5	768,677	3,780	0.0049	0.9951	13.12
118.5	699,900	2,928	0.0042	0.9958	13.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	684,005	23,607	0.0345	0.9655	13.00
120.5	573,606	34,274	0.0598	0.9402	12.55
121.5	536,951	17,962	0.0335	0.9665	11.80
122.5	480,421	23,866	0.0497	0.9503	11.41
123.5	401,918	39,601	0.0985	0.9015	10.84
124.5	346,364	9,622	0.0278	0.9722	9.77
125.5	326,347	2,265	0.0069	0.9931	9.50
126.5	301,663		0.0000	1.0000	9.44
127.5	297,176		0.0000	1.0000	9.44
128.5	257,753	95,118	0.3690	0.6310	9.44
129.5	99,056	79,586	0.8034	0.1966	5.95
130.5	7,763	3,689	0.4751	0.5249	1.17
131.5	4,075	3,720	0.9129	0.0871	0.61
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1977-2016

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	1,250,845,932	506,248	0.0004	0.9996	100.00
0.5	1,091,544,153	4,266,888	0.0039	0.9961	99.96
1.5	966,861,215	3,751,717	0.0039	0.9961	99.57
2.5	840,389,937	3,345,336	0.0040	0.9960	99.18
3.5	719,564,484	2,827,912	0.0039	0.9961	98.79
4.5	623,701,554	2,633,909	0.0042	0.9958	98.40
5.5	540,258,996	2,354,817	0.0044	0.9956	97.98
6.5	494,381,271	2,102,932	0.0043	0.9957	97.56
7.5	460,126,357	1,986,793	0.0043	0.9957	97.14
8.5	406,561,782	1,970,628	0.0048	0.9952	96.72
9.5	375,007,304	1,432,797	0.0038	0.9962	96.25
10.5	357,438,596	2,300,641	0.0064	0.9936	95.89
11.5	336,189,763	1,761,389	0.0052	0.9948	95.27
12.5	321,075,446	1,239,484	0.0039	0.9961	94.77
13.5	316,735,725	1,257,568	0.0040	0.9960	94.40
14.5	311,808,496	1,266,155	0.0041	0.9959	94.03
15.5	306,534,105	1,392,570	0.0045	0.9955	93.65
16.5	287,575,691	1,402,127	0.0049	0.9951	93.22
17.5	279,500,489	1,657,542	0.0059	0.9941	92.77
18.5	271,259,870	1,244,129	0.0046	0.9954	92.22
19.5	260,623,050	1,136,794	0.0044	0.9956	91.79
20.5	252,541,093	1,043,929	0.0041	0.9959	91.39
21.5	247,492,284	1,078,449	0.0044	0.9956	91.02
22.5	238,254,087	1,170,445	0.0049	0.9951	90.62
23.5	230,594,336	1,268,693	0.0055	0.9945	90.17
24.5	224,879,643	1,289,604	0.0057	0.9943	89.68
25.5	218,050,543	1,551,283	0.0071	0.9929	89.16
26.5	211,724,213	1,122,159	0.0053	0.9947	88.53
27.5	203,744,016	1,216,734	0.0060	0.9940	88.06
28.5	193,508,394	1,303,824	0.0067	0.9933	87.53
29.5	183,990,717	1,691,283	0.0092	0.9908	86.94
30.5	173,679,677	1,551,737	0.0089	0.9911	86.15
31.5	164,290,003	1,353,878	0.0082	0.9918	85.38
32.5	154,542,386	1,538,818	0.0100	0.9900	84.67
33.5	145,789,675	1,455,535	0.0100	0.9900	83.83
34.5	135,239,485	1,430,343	0.0106	0.9894	82.99
35.5	124,963,555	1,058,210	0.0085	0.9915	82.11
36.5	115,934,921	1,206,256	0.0104	0.9896	81.42
37.5	108,937,539	1,061,441	0.0097	0.9903	80.57
38.5	102,638,511	736,116	0.0072	0.9928	79.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1977-2016

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	96,711,770	746,147	0.0077	0.9923	79.21
40.5	93,319,385	650,370	0.0070	0.9930	78.60
41.5	89,808,180	627,797	0.0070	0.9930	78.06
42.5	86,338,510	630,273	0.0073	0.9927	77.51
43.5	82,531,183	499,048	0.0060	0.9940	76.94
44.5	80,126,079	459,165	0.0057	0.9943	76.48
45.5	75,943,180	673,309	0.0089	0.9911	76.04
46.5	73,881,297	538,791	0.0073	0.9927	75.37
47.5	70,811,743	559,124	0.0079	0.9921	74.82
48.5	67,354,734	539,280	0.0080	0.9920	74.23
49.5	62,997,779	596,208	0.0095	0.9905	73.63
50.5	58,275,429	593,020	0.0102	0.9898	72.93
51.5	54,930,375	622,107	0.0113	0.9887	72.19
52.5	50,650,896	626,941	0.0124	0.9876	71.37
53.5	46,328,047	525,651	0.0113	0.9887	70.49
54.5	42,861,046	701,332	0.0164	0.9836	69.69
55.5	38,716,020	676,058	0.0175	0.9825	68.55
56.5	34,838,704	824,832	0.0237	0.9763	67.35
57.5	30,962,275	648,700	0.0210	0.9790	65.76
58.5	26,468,833	629,534	0.0238	0.9762	64.38
59.5	22,636,863	551,920	0.0244	0.9756	62.85
60.5	19,595,544	506,482	0.0258	0.9742	61.32
61.5	14,879,042	391,937	0.0263	0.9737	59.73
62.5	12,813,622	374,637	0.0292	0.9708	58.16
63.5	11,651,556	350,049	0.0300	0.9700	56.46
64.5	9,256,371	310,259	0.0335	0.9665	54.76
65.5	8,102,398	301,767	0.0372	0.9628	52.93
66.5	6,699,671	204,388	0.0305	0.9695	50.96
67.5	5,837,720	157,572	0.0270	0.9730	49.40
68.5	5,546,965	110,057	0.0198	0.9802	48.07
69.5	5,500,640	181,595	0.0330	0.9670	47.11
70.5	5,264,616	84,198	0.0160	0.9840	45.56
71.5	5,275,659	112,735	0.0214	0.9786	44.83
72.5	5,264,904	105,844	0.0201	0.9799	43.87
73.5	5,224,049	96,982	0.0186	0.9814	42.99
74.5	5,169,233	105,622	0.0204	0.9796	42.19
75.5	5,182,423	112,917	0.0218	0.9782	41.33
76.5	5,170,677	152,672	0.0295	0.9705	40.43
77.5	4,867,591	104,691	0.0215	0.9785	39.24
78.5	4,818,329	147,484	0.0306	0.9694	38.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,668,578	180,891	0.0387	0.9613	37.22
80.5	4,549,163	226,317	0.0497	0.9503	35.78
81.5	4,302,432	110,961	0.0258	0.9742	34.00
82.5	4,235,650	162,147	0.0383	0.9617	33.12
83.5	4,152,099	100,413	0.0242	0.9758	31.85
84.5	4,082,317	172,954	0.0424	0.9576	31.08
85.5	3,804,012	149,884	0.0394	0.9606	29.76
86.5	3,598,355	132,606	0.0369	0.9631	28.59
87.5	3,308,757	102,237	0.0309	0.9691	27.54
88.5	3,165,642	130,225	0.0411	0.9589	26.69
89.5	3,181,644	124,694	0.0392	0.9608	25.59
90.5	3,094,986	90,887	0.0294	0.9706	24.59
91.5	2,974,571	108,387	0.0364	0.9636	23.86
92.5	2,825,144	73,635	0.0261	0.9739	22.99
93.5	2,782,887	69,088	0.0248	0.9752	22.39
94.5	2,561,912	87,891	0.0343	0.9657	21.84
95.5	2,434,815	58,839	0.0242	0.9758	21.09
96.5	2,368,290	61,172	0.0258	0.9742	20.58
97.5	2,293,173	62,374	0.0272	0.9728	20.05
98.5	2,223,723	60,799	0.0273	0.9727	19.50
99.5	2,140,155	49,821	0.0233	0.9767	18.97
100.5	2,072,699	59,751	0.0288	0.9712	18.53
101.5	1,993,600	33,827	0.0170	0.9830	17.99
102.5	1,935,456	78,579	0.0406	0.9594	17.69
103.5	1,815,064	67,807	0.0374	0.9626	16.97
104.5	1,731,303	63,094	0.0364	0.9636	16.34
105.5	1,644,379	36,819	0.0224	0.9776	15.74
106.5	1,586,986	51,027	0.0322	0.9678	15.39
107.5	1,515,993	43,040	0.0284	0.9716	14.89
108.5	1,439,894	17,160	0.0119	0.9881	14.47
109.5	1,351,897	31,370	0.0232	0.9768	14.30
110.5	1,301,347	48,149	0.0370	0.9630	13.97
111.5	1,220,297	24,436	0.0200	0.9800	13.45
112.5	1,157,796	28,320	0.0245	0.9755	13.18
113.5	1,097,026	42,701	0.0389	0.9611	12.86
114.5	1,000,460	30,679	0.0307	0.9693	12.36
115.5	925,450	2,291	0.0025	0.9975	11.98
116.5	796,728	3,244	0.0041	0.9959	11.95
117.5	768,677	3,780	0.0049	0.9951	11.90
118.5	699,900	2,928	0.0042	0.9958	11.84

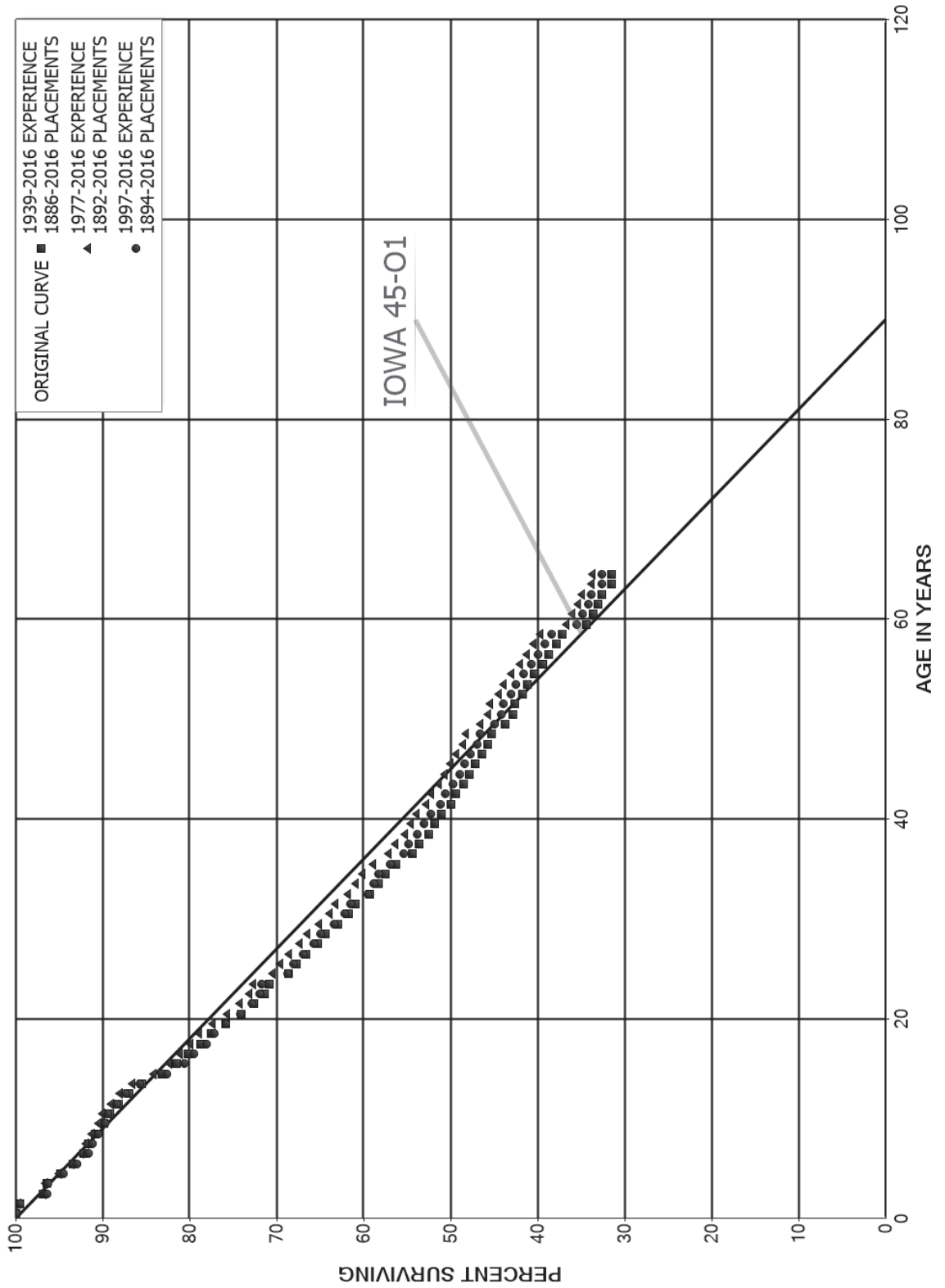
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	684,005	23,607	0.0345	0.9655	11.79
120.5	573,606	34,274	0.0598	0.9402	11.39
121.5	536,951	17,962	0.0335	0.9665	10.71
122.5	480,421	23,866	0.0497	0.9503	10.35
123.5	401,918	39,601	0.0985	0.9015	9.83
124.5	346,364	9,622	0.0278	0.9722	8.86
125.5	326,347	2,265	0.0069	0.9931	8.62
126.5	301,663		0.0000	1.0000	8.56
127.5	297,176		0.0000	1.0000	8.56
128.5	257,753	95,118	0.3690	0.6310	8.56
129.5	99,056	79,586	0.8034	0.1966	5.40
130.5	7,763	3,689	0.4751	0.5249	1.06
131.5	4,075	3,720	0.9129	0.0871	0.56
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016

EXPERIENCE BAND 1939-2016

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	50,613,801	31,328	0.0006	0.9994	100.00
0.5	37,526,204	181,697	0.0048	0.9952	99.94
1.5	37,195,473	984,939	0.0265	0.9735	99.45
2.5	25,562,039	105,109	0.0041	0.9959	96.82
3.5	22,377,533	368,972	0.0165	0.9835	96.42
4.5	20,285,415	307,994	0.0152	0.9848	94.83
5.5	18,741,137	251,087	0.0134	0.9866	93.39
6.5	17,591,375	110,925	0.0063	0.9937	92.14
7.5	16,342,723	138,005	0.0084	0.9916	91.56
8.5	14,922,154	147,875	0.0099	0.9901	90.79
9.5	14,697,726	120,494	0.0082	0.9918	89.89
10.5	13,580,068	147,593	0.0109	0.9891	89.15
11.5	13,147,860	182,803	0.0139	0.9861	88.18
12.5	12,514,191	209,517	0.0167	0.9833	86.96
13.5	11,730,398	316,322	0.0270	0.9730	85.50
14.5	11,246,636	232,095	0.0206	0.9794	83.19
15.5	10,905,323	171,289	0.0157	0.9843	81.48
16.5	9,777,360	183,567	0.0188	0.9812	80.20
17.5	9,230,170	134,767	0.0146	0.9854	78.69
18.5	8,789,030	196,002	0.0223	0.9777	77.54
19.5	8,137,754	182,115	0.0224	0.9776	75.81
20.5	7,538,817	152,963	0.0203	0.9797	74.12
21.5	7,223,726	118,512	0.0164	0.9836	72.61
22.5	6,763,456	57,628	0.0085	0.9915	71.42
23.5	6,514,917	199,272	0.0306	0.9694	70.81
24.5	6,222,599	85,836	0.0138	0.9862	68.65
25.5	6,077,185	96,373	0.0159	0.9841	67.70
26.5	5,734,300	112,637	0.0196	0.9804	66.63
27.5	5,232,607	76,399	0.0146	0.9854	65.32
28.5	4,790,013	106,785	0.0223	0.9777	64.36
29.5	4,475,166	84,921	0.0190	0.9810	62.93
30.5	4,193,307	56,891	0.0136	0.9864	61.74
31.5	3,966,917	104,391	0.0263	0.9737	60.90
32.5	3,915,220	63,808	0.0163	0.9837	59.30
33.5	3,732,929	54,894	0.0147	0.9853	58.33
34.5	3,255,655	68,089	0.0209	0.9791	57.47
35.5	3,041,222	98,361	0.0323	0.9677	56.27
36.5	2,828,014	45,536	0.0161	0.9839	54.45
37.5	2,700,494	54,041	0.0200	0.9800	53.57
38.5	2,594,908	34,858	0.0134	0.9866	52.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
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	2,528,604	37,375	0.0148	0.9852	51.80
40.5	2,412,341	49,832	0.0207	0.9793	51.03
41.5	2,290,799	25,442	0.0111	0.9889	49.98
42.5	2,182,297	39,840	0.0183	0.9817	49.42
43.5	2,015,245	29,939	0.0149	0.9851	48.52
44.5	1,848,227	25,253	0.0137	0.9863	47.80
45.5	1,645,219	24,259	0.0147	0.9853	47.14
46.5	1,592,875	25,123	0.0158	0.9842	46.45
47.5	1,490,060	12,476	0.0084	0.9916	45.72
48.5	1,485,337	52,676	0.0355	0.9645	45.33
49.5	1,401,554	27,598	0.0197	0.9803	43.73
50.5	1,271,326	6,254	0.0049	0.9951	42.87
51.5	1,254,828	27,709	0.0221	0.9779	42.65
52.5	1,200,975	15,584	0.0130	0.9870	41.71
53.5	1,052,364	21,117	0.0201	0.9799	41.17
54.5	1,035,915	23,764	0.0229	0.9771	40.35
55.5	943,213	17,367	0.0184	0.9816	39.42
56.5	779,384	16,322	0.0209	0.9791	38.69
57.5	693,818	12,547	0.0181	0.9819	37.88
58.5	543,874	41,047	0.0755	0.9245	37.20
59.5	426,800	9,111	0.0213	0.9787	34.39
60.5	350,040	6,658	0.0190	0.9810	33.66
61.5	241,127	2,796	0.0116	0.9884	33.02
62.5	213,242	7,058	0.0331	0.9669	32.63
63.5	128,945	147	0.0011	0.9989	31.55
64.5	52,963	64	0.0012	0.9988	31.52
65.5	31,878	405	0.0127	0.9873	31.48
66.5	18,890	508	0.0269	0.9731	31.08
67.5	17,179	712	0.0415	0.9585	30.24
68.5	15,547	168	0.0108	0.9892	28.99
69.5	14,717	621	0.0422	0.9578	28.68
70.5	13,782	31	0.0022	0.9978	27.47
71.5	12,952	366	0.0283	0.9717	27.40
72.5	16,017	167	0.0104	0.9896	26.63
73.5	15,718	145	0.0092	0.9908	26.35
74.5	9,968	127	0.0128	0.9872	26.11
75.5	7,018	4	0.0006	0.9994	25.78
76.5	6,047	243	0.0401	0.9599	25.76
77.5	4,913	109	0.0221	0.9779	24.73
78.5	4,200		0.0000	1.0000	24.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,319		0.0000	1.0000	24.18
80.5	4,098		0.0000	1.0000	24.18
81.5	4,743	50	0.0105	0.9895	24.18
82.5	4,234	150	0.0355	0.9645	23.93
83.5	2,608	168	0.0643	0.9357	23.08
84.5	1,998		0.0000	1.0000	21.59
85.5	1,794	40	0.0225	0.9775	21.59
86.5	1,548		0.0000	1.0000	21.11
87.5	1,119		0.0000	1.0000	21.11
88.5	986		0.0000	1.0000	21.11
89.5	986		0.0000	1.0000	21.11
90.5	986		0.0000	1.0000	21.11
91.5	986		0.0000	1.0000	21.11
92.5	986		0.0000	1.0000	21.11
93.5	986		0.0000	1.0000	21.11
94.5	986		0.0000	1.0000	21.11
95.5	986		0.0000	1.0000	21.11
96.5	900	18	0.0198	0.9802	21.11
97.5	882		0.0000	1.0000	20.69
98.5	882		0.0000	1.0000	20.69
99.5	882		0.0000	1.0000	20.69
100.5	882		0.0000	1.0000	20.69
101.5	882		0.0000	1.0000	20.69
102.5	795		0.0000	1.0000	20.69
103.5	795		0.0000	1.0000	20.69
104.5	757		0.0000	1.0000	20.69
105.5	757		0.0000	1.0000	20.69
106.5	757		0.0000	1.0000	20.69
107.5	757		0.0000	1.0000	20.69
108.5	757		0.0000	1.0000	20.69
109.5	757		0.0000	1.0000	20.69
110.5	757		0.0000	1.0000	20.69
111.5	761		0.0000	1.0000	20.69
112.5	761		0.0000	1.0000	20.69
113.5	757		0.0000	1.0000	20.69
114.5	757		0.0000	1.0000	20.69
115.5	757		0.0000	1.0000	20.69
116.5	757		0.0000	1.0000	20.69
117.5	757		0.0000	1.0000	20.69
118.5	757		0.0000	1.0000	20.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	20.69
120.5	757		0.0000	1.0000	20.69
121.5	757		0.0000	1.0000	20.69
122.5					20.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2016

EXPERIENCE BAND 1977-2016

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	46,898,163		0.0000	1.0000	100.00
0.5	33,916,540	147,812	0.0044	0.9956	100.00
1.5	33,706,969	943,267	0.0280	0.9720	99.56
2.5	22,221,497	59,851	0.0027	0.9973	96.78
3.5	19,128,765	318,601	0.0167	0.9833	96.52
4.5	17,303,127	249,671	0.0144	0.9856	94.91
5.5	15,911,248	203,055	0.0128	0.9872	93.54
6.5	14,835,875	81,854	0.0055	0.9945	92.35
7.5	13,559,551	90,845	0.0067	0.9933	91.84
8.5	12,193,948	110,752	0.0091	0.9909	91.22
9.5	11,954,451	63,456	0.0053	0.9947	90.39
10.5	10,997,934	116,451	0.0106	0.9894	89.91
11.5	10,657,223	126,412	0.0119	0.9881	88.96
12.5	10,223,713	159,214	0.0156	0.9844	87.91
13.5	9,621,094	280,405	0.0291	0.9709	86.54
14.5	9,350,719	193,746	0.0207	0.9793	84.02
15.5	9,249,419	137,520	0.0149	0.9851	82.27
16.5	8,338,193	126,574	0.0152	0.9848	81.05
17.5	7,997,239	104,040	0.0130	0.9870	79.82
18.5	7,791,421	146,796	0.0188	0.9812	78.78
19.5	7,271,866	155,125	0.0213	0.9787	77.30
20.5	6,774,585	127,610	0.0188	0.9812	75.65
21.5	6,706,688	101,044	0.0151	0.9849	74.22
22.5	6,316,237	44,014	0.0070	0.9930	73.11
23.5	6,162,742	186,690	0.0303	0.9697	72.60
24.5	6,000,193	74,397	0.0124	0.9876	70.40
25.5	5,885,115	85,058	0.0145	0.9855	69.52
26.5	5,575,752	103,710	0.0186	0.9814	68.52
27.5	5,090,765	66,775	0.0131	0.9869	67.24
28.5	4,658,949	94,426	0.0203	0.9797	66.36
29.5	4,356,528	77,542	0.0178	0.9822	65.02
30.5	4,084,292	43,025	0.0105	0.9895	63.86
31.5	3,871,933	92,752	0.0240	0.9760	63.19
32.5	3,832,926	51,028	0.0133	0.9867	61.67
33.5	3,663,678	48,280	0.0132	0.9868	60.85
34.5	3,193,802	61,883	0.0194	0.9806	60.05
35.5	2,988,921	94,266	0.0315	0.9685	58.89
36.5	2,781,213	38,542	0.0139	0.9861	57.03
37.5	2,660,024	49,682	0.0187	0.9813	56.24
38.5	2,558,893	30,545	0.0119	0.9881	55.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
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	2,496,691	33,404	0.0134	0.9866	54.53
40.5	2,384,358	45,911	0.0193	0.9807	53.80
41.5	2,266,682	23,492	0.0104	0.9896	52.77
42.5	2,160,857	37,366	0.0173	0.9827	52.22
43.5	1,996,512	26,603	0.0133	0.9867	51.32
44.5	1,832,235	23,211	0.0127	0.9873	50.63
45.5	1,633,104	22,653	0.0139	0.9861	49.99
46.5	1,583,918	23,868	0.0151	0.9849	49.30
47.5	1,483,014	11,325	0.0076	0.9924	48.55
48.5	1,479,794	52,282	0.0353	0.9647	48.18
49.5	1,396,364	27,496	0.0197	0.9803	46.48
50.5	1,266,107	5,987	0.0047	0.9953	45.57
51.5	1,249,861	27,008	0.0216	0.9784	45.35
52.5	1,196,495	15,324	0.0128	0.9872	44.37
53.5	1,048,141	20,888	0.0199	0.9801	43.80
54.5	1,032,048	23,234	0.0225	0.9775	42.93
55.5	939,695	17,132	0.0182	0.9818	41.96
56.5	776,104	15,845	0.0204	0.9796	41.20
57.5	690,815	12,442	0.0180	0.9820	40.36
58.5	540,829	40,668	0.0752	0.9248	39.63
59.5	423,886	8,531	0.0201	0.9799	36.65
60.5	347,700	6,353	0.0183	0.9817	35.91
61.5	239,108	2,796	0.0117	0.9883	35.26
62.5	211,326	7,042	0.0333	0.9667	34.84
63.5	127,001	76	0.0006	0.9994	33.68
64.5	51,128	31	0.0006	0.9994	33.66
65.5	29,980	390	0.0130	0.9870	33.64
66.5	17,022	355	0.0209	0.9791	33.20
67.5	15,502	236	0.0152	0.9848	32.51
68.5	14,335	168	0.0117	0.9883	32.02
69.5	13,542	583	0.0431	0.9569	31.64
70.5	12,693	15	0.0012	0.9988	30.28
71.5	11,878	350	0.0294	0.9706	30.24
72.5	14,959	152	0.0102	0.9898	29.35
73.5	14,675	145	0.0099	0.9901	29.05
74.5	8,925	127	0.0143	0.9857	28.77
75.5	5,975	4	0.0007	0.9993	28.36
76.5	5,273	243	0.0460	0.9540	28.34
77.5	4,138	109	0.0262	0.9738	27.03
78.5	3,410		0.0000	1.0000	26.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,529		0.0000	1.0000	26.32
80.5	3,308		0.0000	1.0000	26.32
81.5	3,953	50	0.0126	0.9874	26.32
82.5	4,200	150	0.0358	0.9642	25.99
83.5	2,575	168	0.0652	0.9348	25.06
84.5	1,982		0.0000	1.0000	23.43
85.5	1,794	40	0.0225	0.9775	23.43
86.5	1,548		0.0000	1.0000	22.90
87.5	1,119		0.0000	1.0000	22.90
88.5	986		0.0000	1.0000	22.90
89.5	986		0.0000	1.0000	22.90
90.5	986		0.0000	1.0000	22.90
91.5	986		0.0000	1.0000	22.90
92.5	986		0.0000	1.0000	22.90
93.5	986		0.0000	1.0000	22.90
94.5	986		0.0000	1.0000	22.90
95.5	986		0.0000	1.0000	22.90
96.5	900	18	0.0198	0.9802	22.90
97.5	882		0.0000	1.0000	22.45
98.5	882		0.0000	1.0000	22.45
99.5	882		0.0000	1.0000	22.45
100.5	882		0.0000	1.0000	22.45
101.5	882		0.0000	1.0000	22.45
102.5	795		0.0000	1.0000	22.45
103.5	795		0.0000	1.0000	22.45
104.5	757		0.0000	1.0000	22.45
105.5	757		0.0000	1.0000	22.45
106.5	757		0.0000	1.0000	22.45
107.5	757		0.0000	1.0000	22.45
108.5	757		0.0000	1.0000	22.45
109.5	757		0.0000	1.0000	22.45
110.5	757		0.0000	1.0000	22.45
111.5	761		0.0000	1.0000	22.45
112.5	761		0.0000	1.0000	22.45
113.5	757		0.0000	1.0000	22.45
114.5	757		0.0000	1.0000	22.45
115.5	757		0.0000	1.0000	22.45
116.5	757		0.0000	1.0000	22.45
117.5	757		0.0000	1.0000	22.45
118.5	757		0.0000	1.0000	22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	22.45
120.5	757		0.0000	1.0000	22.45
121.5	757		0.0000	1.0000	22.45
122.5					22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016

EXPERIENCE BAND 1997-2016

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	41,403,576		0.0000	1.0000	100.00
0.5	28,951,973	137,077	0.0047	0.9953	100.00
1.5	28,874,718	911,984	0.0316	0.9684	99.53
2.5	17,593,003	27,187	0.0015	0.9985	96.38
3.5	14,556,675	269,267	0.0185	0.9815	96.23
4.5	12,728,240	194,905	0.0153	0.9847	94.45
5.5	11,373,322	166,605	0.0146	0.9854	93.01
6.5	10,544,983	57,303	0.0054	0.9946	91.65
7.5	9,441,892	64,484	0.0068	0.9932	91.15
8.5	8,604,211	70,958	0.0082	0.9918	90.52
9.5	8,556,660	41,523	0.0049	0.9951	89.78
10.5	7,814,058	78,960	0.0101	0.9899	89.34
11.5	7,738,501	95,464	0.0123	0.9877	88.44
12.5	7,417,349	136,155	0.0184	0.9816	87.35
13.5	6,865,797	254,960	0.0371	0.9629	85.75
14.5	6,743,253	161,660	0.0240	0.9760	82.56
15.5	6,621,026	91,630	0.0138	0.9862	80.58
16.5	5,667,576	97,382	0.0172	0.9828	79.47
17.5	5,287,777	59,814	0.0113	0.9887	78.10
18.5	4,979,509	88,858	0.0178	0.9822	77.22
19.5	4,525,855	102,070	0.0226	0.9774	75.84
20.5	4,124,281	72,125	0.0175	0.9825	74.13
21.5	4,019,189	46,942	0.0117	0.9883	72.83
22.5	3,789,084	12,058	0.0032	0.9968	71.98
23.5	3,727,402	156,690	0.0420	0.9580	71.75
24.5	3,633,350	38,112	0.0105	0.9895	68.74
25.5	3,753,524	57,776	0.0154	0.9846	68.02
26.5	3,496,850	65,648	0.0188	0.9812	66.97
27.5	3,141,614	36,940	0.0118	0.9882	65.71
28.5	2,798,878	64,353	0.0230	0.9770	64.94
29.5	2,595,495	50,497	0.0195	0.9805	63.45
30.5	2,454,565	26,330	0.0107	0.9893	62.21
31.5	2,329,129	76,878	0.0330	0.9670	61.54
32.5	2,428,769	26,578	0.0109	0.9891	59.51
33.5	2,399,180	25,596	0.0107	0.9893	58.86
34.5	2,108,141	44,355	0.0210	0.9790	58.23
35.5	2,057,197	57,754	0.0281	0.9719	57.01
36.5	1,993,430	19,183	0.0096	0.9904	55.41
37.5	1,977,848	39,296	0.0199	0.9801	54.87
38.5	1,979,050	26,258	0.0133	0.9867	53.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
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	1,988,356	30,894	0.0155	0.9845	53.07
40.5	1,939,930	39,165	0.0202	0.9798	52.25
41.5	2,009,348	21,888	0.0109	0.9891	51.19
42.5	1,948,962	35,525	0.0182	0.9818	50.63
43.5	1,857,108	26,261	0.0141	0.9859	49.71
44.5	1,771,908	22,831	0.0129	0.9871	49.01
45.5	1,589,932	21,971	0.0138	0.9862	48.38
46.5	1,557,875	23,695	0.0152	0.9848	47.71
47.5	1,460,147	11,075	0.0076	0.9924	46.98
48.5	1,458,435	51,252	0.0351	0.9649	46.63
49.5	1,376,877	25,609	0.0186	0.9814	44.99
50.5	1,249,083	5,282	0.0042	0.9958	44.15
51.5	1,234,029	26,494	0.0215	0.9785	43.96
52.5	1,183,164	15,123	0.0128	0.9872	43.02
53.5	1,035,913	20,345	0.0196	0.9804	42.47
54.5	1,021,062	23,140	0.0227	0.9773	41.64
55.5	931,906	16,998	0.0182	0.9818	40.69
56.5	769,561	15,842	0.0206	0.9794	39.95
57.5	685,671	12,442	0.0181	0.9819	39.13
58.5	536,708	40,668	0.0758	0.9242	38.42
59.5	419,901	8,531	0.0203	0.9797	35.51
60.5	343,976	6,350	0.0185	0.9815	34.79
61.5	235,655	2,499	0.0106	0.9894	34.14
62.5	208,544	6,977	0.0335	0.9665	33.78
63.5	124,845	76	0.0006	0.9994	32.65
64.5	49,643	31	0.0006	0.9994	32.63
65.5	28,697	387	0.0135	0.9865	32.61
66.5	15,934	355	0.0223	0.9777	32.17
67.5	14,978	236	0.0158	0.9842	31.45
68.5	13,943	168	0.0121	0.9879	30.96
69.5	13,150	583	0.0444	0.9556	30.58
70.5	12,409		0.0000	1.0000	29.23
71.5	11,609	350	0.0301	0.9699	29.23
72.5	14,690	152	0.0104	0.9896	28.35
73.5	14,406	130	0.0090	0.9910	28.05
74.5	8,671	127	0.0147	0.9853	27.80
75.5	5,721		0.0000	1.0000	27.39
76.5	4,841	243	0.0501	0.9499	27.39
77.5	3,944	109	0.0275	0.9725	26.02
78.5	3,215		0.0000	1.0000	25.30

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,335		0.0000	1.0000	25.30
80.5	3,114		0.0000	1.0000	25.30
81.5	3,759	50	0.0132	0.9868	25.30
82.5	3,336	81	0.0244	0.9756	24.97
83.5	1,780	168	0.0943	0.9057	24.36
84.5	1,208		0.0000	1.0000	22.06
85.5	1,019	40	0.0396	0.9604	22.06
86.5	773		0.0000	1.0000	21.19
87.5	345		0.0000	1.0000	21.19
88.5	212		0.0000	1.0000	21.19
89.5	212		0.0000	1.0000	21.19
90.5	212		0.0000	1.0000	21.19
91.5	212		0.0000	1.0000	21.19
92.5	212		0.0000	1.0000	21.19
93.5	212		0.0000	1.0000	21.19
94.5	212		0.0000	1.0000	21.19
95.5	212		0.0000	1.0000	21.19
96.5	126		0.0000	1.0000	21.19
97.5	126		0.0000	1.0000	21.19
98.5	126		0.0000	1.0000	21.19
99.5	126		0.0000	1.0000	21.19
100.5	126		0.0000	1.0000	21.19
101.5	126		0.0000	1.0000	21.19
102.5	795		0.0000	1.0000	21.19
103.5	795		0.0000	1.0000	21.19
104.5	757		0.0000	1.0000	21.19
105.5	757		0.0000	1.0000	21.19
106.5	757		0.0000	1.0000	21.19
107.5	757		0.0000	1.0000	21.19
108.5	757		0.0000	1.0000	21.19
109.5	757		0.0000	1.0000	21.19
110.5	757		0.0000	1.0000	21.19
111.5	761		0.0000	1.0000	21.19
112.5	761		0.0000	1.0000	21.19
113.5	757		0.0000	1.0000	21.19
114.5	757		0.0000	1.0000	21.19
115.5	757		0.0000	1.0000	21.19
116.5	757		0.0000	1.0000	21.19
117.5	757		0.0000	1.0000	21.19
118.5	757		0.0000	1.0000	21.19

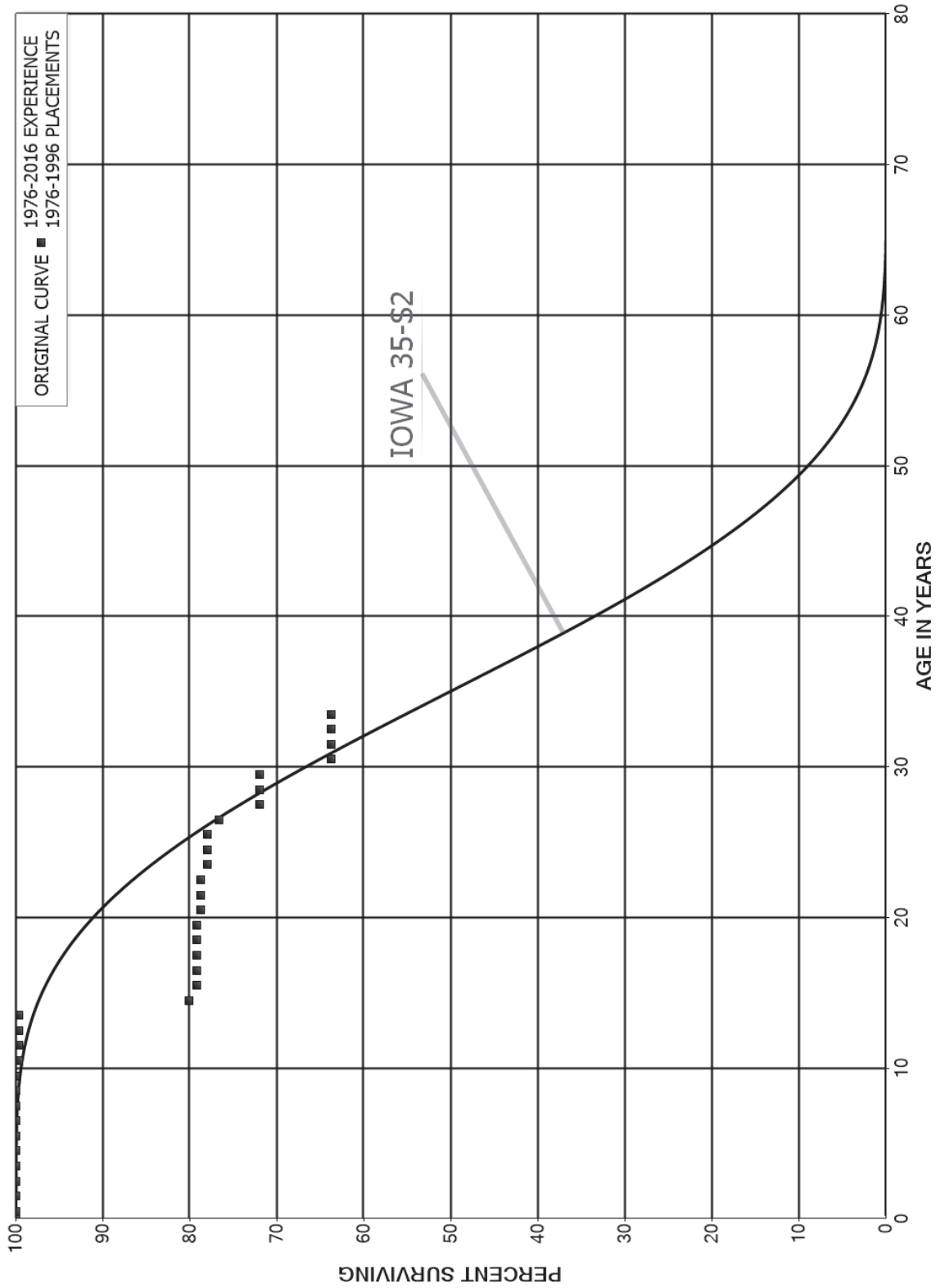
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	21.19
120.5	757		0.0000	1.0000	21.19
121.5	757		0.0000	1.0000	21.19
122.5					21.19

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



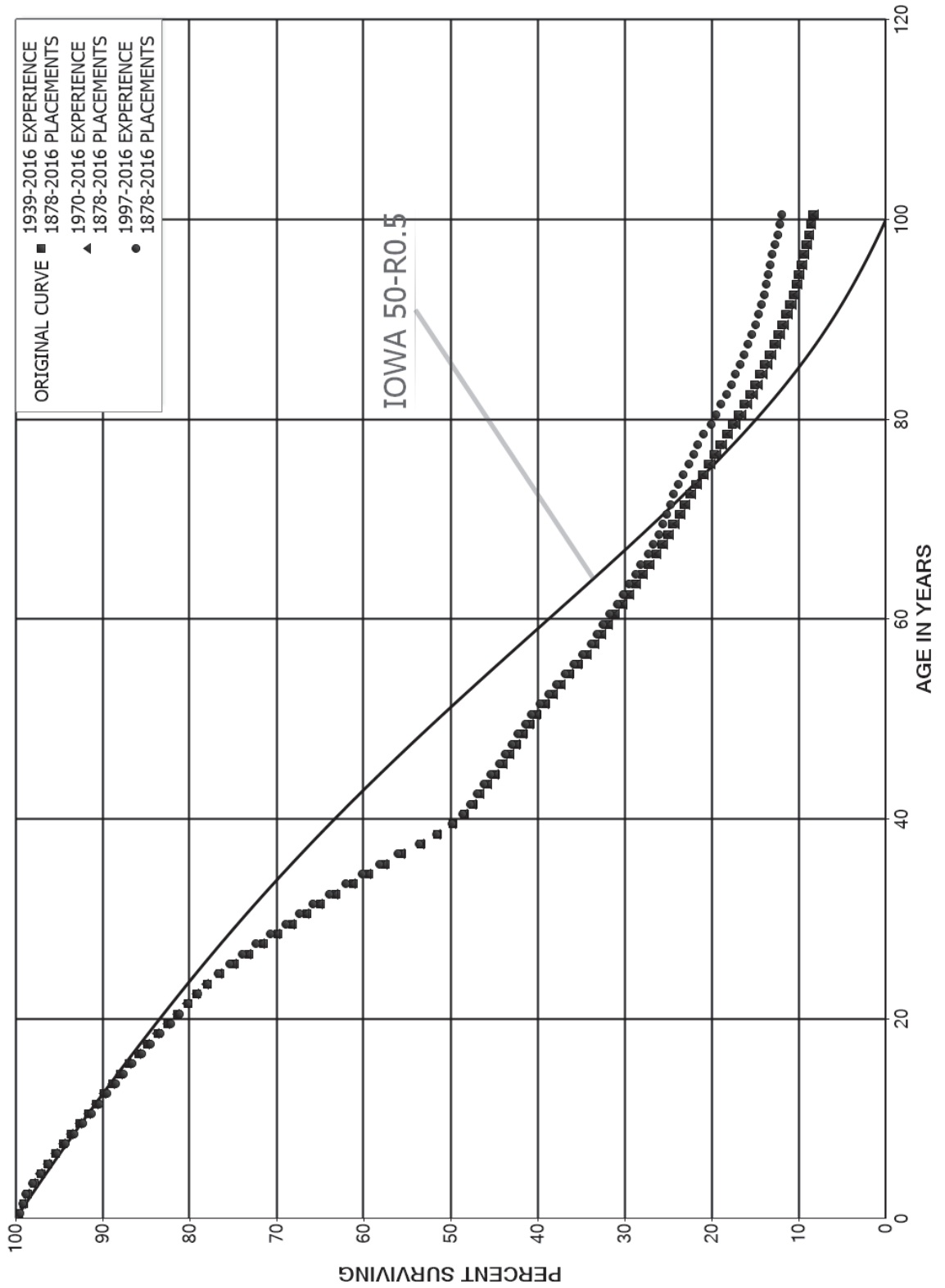
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996			EXPERIENCE BAND 1976-2016		
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	196,617		0.0000	1.0000	100.00
0.5	196,617		0.0000	1.0000	100.00
1.5	196,617		0.0000	1.0000	100.00
2.5	196,617		0.0000	1.0000	100.00
3.5	196,617		0.0000	1.0000	100.00
4.5	196,617		0.0000	1.0000	100.00
5.5	196,617		0.0000	1.0000	100.00
6.5	196,617		0.0000	1.0000	100.00
7.5	196,617		0.0000	1.0000	100.00
8.5	196,617		0.0000	1.0000	100.00
9.5	196,617	677	0.0034	0.9966	100.00
10.5	195,940		0.0000	1.0000	99.66
11.5	195,940		0.0000	1.0000	99.66
12.5	195,940		0.0000	1.0000	99.66
13.5	195,940	38,531	0.1966	0.8034	99.66
14.5	157,409	1,830	0.0116	0.9884	80.06
15.5	155,579		0.0000	1.0000	79.13
16.5	155,579		0.0000	1.0000	79.13
17.5	155,579		0.0000	1.0000	79.13
18.5	155,579		0.0000	1.0000	79.13
19.5	155,579	744	0.0048	0.9952	79.13
20.5	106,758		0.0000	1.0000	78.75
21.5	106,758		0.0000	1.0000	78.75
22.5	106,758	1,041	0.0098	0.9902	78.75
23.5	105,717		0.0000	1.0000	77.98
24.5	105,717		0.0000	1.0000	77.98
25.5	105,717	1,808	0.0171	0.9829	77.98
26.5	103,909	6,424	0.0618	0.9382	76.65
27.5	62,461		0.0000	1.0000	71.91
28.5	46,554		0.0000	1.0000	71.91
29.5	39,077	4,445	0.1138	0.8862	71.91
30.5	34,632		0.0000	1.0000	63.73
31.5	34,632		0.0000	1.0000	63.73
32.5	33,104		0.0000	1.0000	63.73
33.5	591		0.0000	1.0000	63.73
34.5	591		0.0000	1.0000	63.73
35.5	591		0.0000	1.0000	63.73
36.5	591		0.0000	1.0000	63.73
37.5	591		0.0000	1.0000	63.73
38.5	591		0.0000	1.0000	63.73
39.5	591		0.0000	1.0000	63.73
40.5					63.73

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 380.3 AND 380.45 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

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	515,869,202	2,156,505	0.0042	0.9958	100.00
0.5	480,433,394	2,474,995	0.0052	0.9948	99.58
1.5	435,319,098	2,036,594	0.0047	0.9953	99.07
2.5	396,051,348	2,914,293	0.0074	0.9926	98.61
3.5	357,431,531	2,840,175	0.0079	0.9921	97.88
4.5	324,781,683	2,782,090	0.0086	0.9914	97.10
5.5	298,310,405	2,752,123	0.0092	0.9908	96.27
6.5	279,225,073	2,691,367	0.0096	0.9904	95.38
7.5	262,462,143	2,447,465	0.0093	0.9907	94.46
8.5	244,937,159	2,521,797	0.0103	0.9897	93.58
9.5	229,665,043	2,372,560	0.0103	0.9897	92.62
10.5	218,094,729	2,156,847	0.0099	0.9901	91.66
11.5	206,553,221	2,109,614	0.0102	0.9898	90.76
12.5	195,754,656	2,125,110	0.0109	0.9891	89.83
13.5	187,569,248	1,995,615	0.0106	0.9894	88.85
14.5	179,149,140	2,057,350	0.0115	0.9885	87.91
15.5	169,763,651	2,100,853	0.0124	0.9876	86.90
16.5	159,972,605	1,881,683	0.0118	0.9882	85.82
17.5	150,510,078	2,077,471	0.0138	0.9862	84.81
18.5	141,230,817	1,949,921	0.0138	0.9862	83.64
19.5	132,518,836	1,762,373	0.0133	0.9867	82.49
20.5	124,392,755	1,775,286	0.0143	0.9857	81.39
21.5	115,940,399	1,597,289	0.0138	0.9862	80.23
22.5	107,137,238	1,554,193	0.0145	0.9855	79.12
23.5	99,491,096	1,931,734	0.0194	0.9806	77.98
24.5	91,727,722	1,950,833	0.0213	0.9787	76.46
25.5	84,695,193	1,881,804	0.0222	0.9778	74.84
26.5	77,382,903	1,719,134	0.0222	0.9778	73.17
27.5	70,447,738	1,673,738	0.0238	0.9762	71.55
28.5	63,360,245	1,552,523	0.0245	0.9755	69.85
29.5	57,309,825	1,338,008	0.0233	0.9767	68.14
30.5	52,066,009	1,270,195	0.0244	0.9756	66.55
31.5	47,361,594	1,278,605	0.0270	0.9730	64.92
32.5	43,049,252	1,344,952	0.0312	0.9688	63.17
33.5	39,105,769	1,160,170	0.0297	0.9703	61.20
34.5	35,122,746	1,099,325	0.0313	0.9687	59.38
35.5	30,720,370	1,035,300	0.0337	0.9663	57.52
36.5	26,670,697	1,062,003	0.0398	0.9602	55.58
37.5	23,521,844	816,252	0.0347	0.9653	53.37
38.5	21,068,000	738,844	0.0351	0.9649	51.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

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	18,105,191	482,512	0.0267	0.9733	49.71
40.5	17,013,875	330,325	0.0194	0.9806	48.39
41.5	16,488,072	295,547	0.0179	0.9821	47.45
42.5	16,071,143	318,814	0.0198	0.9802	46.60
43.5	15,231,075	279,156	0.0183	0.9817	45.67
44.5	14,283,094	294,665	0.0206	0.9794	44.84
45.5	13,332,487	235,943	0.0177	0.9823	43.91
46.5	12,379,873	209,980	0.0170	0.9830	43.13
47.5	11,411,766	196,908	0.0173	0.9827	42.40
48.5	10,226,605	207,519	0.0203	0.9797	41.67
49.5	9,081,970	166,471	0.0183	0.9817	40.82
50.5	8,004,443	191,875	0.0240	0.9760	40.08
51.5	7,160,536	181,158	0.0253	0.9747	39.12
52.5	6,297,739	146,865	0.0233	0.9767	38.13
53.5	5,474,045	134,435	0.0246	0.9754	37.24
54.5	4,749,699	130,588	0.0275	0.9725	36.32
55.5	4,034,017	119,093	0.0295	0.9705	35.32
56.5	3,417,963	91,657	0.0268	0.9732	34.28
57.5	2,857,898	62,882	0.0220	0.9780	33.36
58.5	2,428,791	58,484	0.0241	0.9759	32.63
59.5	2,095,245	53,142	0.0254	0.9746	31.84
60.5	1,750,782	46,879	0.0268	0.9732	31.03
61.5	1,473,385	35,972	0.0244	0.9756	30.20
62.5	1,282,290	32,719	0.0255	0.9745	29.47
63.5	1,151,696	30,059	0.0261	0.9739	28.71
64.5	1,016,964	26,246	0.0258	0.9742	27.96
65.5	892,179	26,104	0.0293	0.9707	27.24
66.5	788,538	20,454	0.0259	0.9741	26.45
67.5	708,345	18,832	0.0266	0.9734	25.76
68.5	649,321	16,140	0.0249	0.9751	25.07
69.5	602,322	16,793	0.0279	0.9721	24.45
70.5	568,930	15,340	0.0270	0.9730	23.77
71.5	547,420	14,950	0.0273	0.9727	23.13
72.5	526,995	16,554	0.0314	0.9686	22.50
73.5	503,274	15,610	0.0310	0.9690	21.79
74.5	470,706	16,032	0.0341	0.9659	21.11
75.5	437,500	14,748	0.0337	0.9663	20.40
76.5	409,249	13,117	0.0321	0.9679	19.71
77.5	380,536	15,058	0.0396	0.9604	19.08
78.5	355,965	14,167	0.0398	0.9602	18.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	335,938	12,230	0.0364	0.9636	17.59
80.5	319,461	11,684	0.0366	0.9634	16.95
81.5	305,509	12,542	0.0411	0.9589	16.33
82.5	290,163	10,460	0.0360	0.9640	15.66
83.5	276,532	10,396	0.0376	0.9624	15.10
84.5	264,207	10,901	0.0413	0.9587	14.53
85.5	250,167	9,481	0.0379	0.9621	13.93
86.5	235,042	9,529	0.0405	0.9595	13.40
87.5	216,188	8,592	0.0397	0.9603	12.86
88.5	199,221	7,012	0.0352	0.9648	12.35
89.5	183,885	6,867	0.0373	0.9627	11.91
90.5	168,282	6,649	0.0395	0.9605	11.47
91.5	153,161	4,838	0.0316	0.9684	11.01
92.5	143,722	4,457	0.0310	0.9690	10.67
93.5	134,407	3,736	0.0278	0.9722	10.34
94.5	127,993	3,711	0.0290	0.9710	10.05
95.5	123,088	3,695	0.0300	0.9700	9.76
96.5	117,776	3,714	0.0315	0.9685	9.46
97.5	112,644	3,619	0.0321	0.9679	9.17
98.5	108,039	3,145	0.0291	0.9709	8.87
99.5	103,677	2,973	0.0287	0.9713	8.61
100.5	98,962	3,434	0.0347	0.9653	8.37
101.5	92,891	3,197	0.0344	0.9656	8.08
102.5	88,018	4,580	0.0520	0.9480	7.80
103.5	81,380	4,575	0.0562	0.9438	7.39
104.5	75,167	4,128	0.0549	0.9451	6.98
105.5	69,403	1,854	0.0267	0.9733	6.59
106.5	65,041	1,607	0.0247	0.9753	6.42
107.5	61,189	1,391	0.0227	0.9773	6.26
108.5	56,755	900	0.0159	0.9841	6.12
109.5	53,525	929	0.0174	0.9826	6.02
110.5	50,829	589	0.0116	0.9884	5.92
111.5	48,465	760	0.0157	0.9843	5.85
112.5	45,339	1,182	0.0261	0.9739	5.75
113.5	42,488	1,034	0.0243	0.9757	5.60
114.5	38,238	1,079	0.0282	0.9718	5.47
115.5	35,999	228	0.0063	0.9937	5.31
116.5	29,986	587	0.0196	0.9804	5.28
117.5	27,658	1,262	0.0456	0.9544	5.18
118.5	24,580	756	0.0308	0.9692	4.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	23,378	391	0.0167	0.9833	4.79	
120.5	22,438	683	0.0304	0.9696	4.71	
121.5	21,386	1,682	0.0787	0.9213	4.57	
122.5	18,765	103	0.0055	0.9945	4.21	
123.5	18,181	242	0.0133	0.9867	4.18	
124.5	16,998		0.0000	1.0000	4.13	
125.5	16,731		0.0000	1.0000	4.13	
126.5	12,792		0.0000	1.0000	4.13	
127.5	11,894	1,265	0.1063	0.8937	4.13	
128.5	9,791	4,633	0.4732	0.5268	3.69	
129.5	737	601	0.8164	0.1836	1.94	
130.5	135	6	0.0434	0.9566	0.36	
131.5	129	115	0.8918	0.1082	0.34	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

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	497,387,290	2,145,593	0.0043	0.9957	100.00
0.5	462,841,854	2,243,832	0.0048	0.9952	99.57
1.5	419,033,040	1,925,840	0.0046	0.9954	99.09
2.5	380,775,294	2,806,492	0.0074	0.9926	98.63
3.5	343,415,031	2,731,806	0.0080	0.9920	97.90
4.5	311,923,165	2,679,166	0.0086	0.9914	97.12
5.5	286,769,089	2,668,900	0.0093	0.9907	96.29
6.5	268,930,782	2,612,414	0.0097	0.9903	95.39
7.5	253,197,635	2,368,396	0.0094	0.9906	94.47
8.5	236,650,663	2,438,674	0.0103	0.9897	93.58
9.5	222,223,175	2,297,768	0.0103	0.9897	92.62
10.5	211,721,563	2,074,197	0.0098	0.9902	91.66
11.5	201,011,822	2,035,176	0.0101	0.9899	90.76
12.5	190,949,393	2,062,132	0.0108	0.9892	89.85
13.5	183,539,522	1,945,418	0.0106	0.9894	88.87
14.5	175,790,313	2,013,353	0.0115	0.9885	87.93
15.5	166,905,103	2,059,855	0.0123	0.9877	86.93
16.5	157,509,154	1,845,398	0.0117	0.9883	85.85
17.5	148,436,733	2,048,104	0.0138	0.9862	84.85
18.5	139,462,576	1,923,222	0.0138	0.9862	83.68
19.5	131,057,365	1,740,921	0.0133	0.9867	82.52
20.5	123,134,066	1,755,761	0.0143	0.9857	81.43
21.5	114,819,525	1,580,522	0.0138	0.9862	80.27
22.5	106,135,098	1,538,064	0.0145	0.9855	79.16
23.5	98,555,848	1,914,977	0.0194	0.9806	78.01
24.5	90,811,757	1,936,388	0.0213	0.9787	76.50
25.5	83,798,956	1,866,574	0.0223	0.9777	74.87
26.5	76,499,586	1,704,760	0.0223	0.9777	73.20
27.5	69,607,053	1,660,007	0.0238	0.9762	71.57
28.5	62,575,267	1,536,157	0.0245	0.9755	69.86
29.5	56,582,272	1,326,746	0.0234	0.9766	68.15
30.5	51,378,800	1,259,190	0.0245	0.9755	66.55
31.5	46,699,654	1,266,200	0.0271	0.9729	64.92
32.5	42,407,958	1,335,199	0.0315	0.9685	63.16
33.5	38,472,438	1,149,159	0.0299	0.9701	61.17
34.5	34,489,748	1,087,794	0.0315	0.9685	59.34
35.5	30,093,799	1,023,646	0.0340	0.9660	57.47
36.5	26,019,331	1,049,361	0.0403	0.9597	55.51
37.5	22,804,661	800,693	0.0351	0.9649	53.28
38.5	20,352,019	725,706	0.0357	0.9643	51.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

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	17,419,448	470,782	0.0270	0.9730	49.57
40.5	16,372,058	317,280	0.0194	0.9806	48.23
41.5	15,879,013	284,696	0.0179	0.9821	47.30
42.5	15,523,476	309,681	0.0199	0.9801	46.45
43.5	14,730,941	271,689	0.0184	0.9816	45.52
44.5	13,809,387	286,720	0.0208	0.9792	44.68
45.5	12,883,674	228,209	0.0177	0.9823	43.76
46.5	11,950,374	202,582	0.0170	0.9830	42.98
47.5	10,997,423	189,860	0.0173	0.9827	42.25
48.5	9,794,046	200,761	0.0205	0.9795	41.52
49.5	8,655,585	158,486	0.0183	0.9817	40.67
50.5	7,584,240	184,451	0.0243	0.9757	39.93
51.5	6,717,527	173,490	0.0258	0.9742	38.96
52.5	5,854,893	138,610	0.0237	0.9763	37.95
53.5	5,022,900	125,549	0.0250	0.9750	37.05
54.5	4,313,823	119,926	0.0278	0.9722	36.13
55.5	3,606,950	107,491	0.0298	0.9702	35.12
56.5	3,011,692	82,368	0.0273	0.9727	34.07
57.5	2,468,516	53,729	0.0218	0.9782	33.14
58.5	2,055,007	50,537	0.0246	0.9754	32.42
59.5	1,739,017	46,329	0.0266	0.9734	31.62
60.5	1,411,053	39,335	0.0279	0.9721	30.78
61.5	1,155,025	28,439	0.0246	0.9754	29.92
62.5	983,248	26,047	0.0265	0.9735	29.19
63.5	866,655	24,055	0.0278	0.9722	28.41
64.5	747,219	19,981	0.0267	0.9733	27.62
65.5	641,684	20,149	0.0314	0.9686	26.89
66.5	553,212	15,113	0.0273	0.9727	26.04
67.5	498,646	14,150	0.0284	0.9716	25.33
68.5	466,337	11,396	0.0244	0.9756	24.61
69.5	445,483	12,691	0.0285	0.9715	24.01
70.5	425,549	11,395	0.0268	0.9732	23.33
71.5	416,603	11,510	0.0276	0.9724	22.70
72.5	404,530	13,296	0.0329	0.9671	22.07
73.5	387,379	12,943	0.0334	0.9666	21.35
74.5	359,765	13,126	0.0365	0.9635	20.64
75.5	335,238	12,106	0.0361	0.9639	19.88
76.5	311,621	10,392	0.0333	0.9667	19.16
77.5	290,552	11,594	0.0399	0.9601	18.53
78.5	271,338	11,911	0.0439	0.9561	17.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1970-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	270,605	10,939	0.0404	0.9596	17.01
80.5	259,616	10,456	0.0403	0.9597	16.32
81.5	251,507	11,234	0.0447	0.9553	15.66
82.5	258,227	9,247	0.0358	0.9642	14.96
83.5	252,691	9,485	0.0375	0.9625	14.43
84.5	254,412	10,290	0.0404	0.9596	13.88
85.5	242,747	9,248	0.0381	0.9619	13.32
86.5	234,298	9,525	0.0407	0.9593	12.81
87.5	215,447	8,592	0.0399	0.9601	12.29
88.5	198,492	7,007	0.0353	0.9647	11.80
89.5	183,826	6,867	0.0374	0.9626	11.39
90.5	168,230	6,645	0.0395	0.9605	10.96
91.5	153,161	4,838	0.0316	0.9684	10.53
92.5	143,722	4,457	0.0310	0.9690	10.20
93.5	134,407	3,736	0.0278	0.9722	9.88
94.5	127,993	3,711	0.0290	0.9710	9.61
95.5	123,088	3,695	0.0300	0.9700	9.33
96.5	117,776	3,714	0.0315	0.9685	9.05
97.5	112,644	3,619	0.0321	0.9679	8.76
98.5	108,039	3,145	0.0291	0.9709	8.48
99.5	103,677	2,973	0.0287	0.9713	8.23
100.5	98,962	3,434	0.0347	0.9653	8.00
101.5	92,891	3,197	0.0344	0.9656	7.72
102.5	88,018	4,580	0.0520	0.9480	7.45
103.5	81,380	4,575	0.0562	0.9438	7.07
104.5	75,167	4,128	0.0549	0.9451	6.67
105.5	69,403	1,854	0.0267	0.9733	6.30
106.5	65,041	1,607	0.0247	0.9753	6.13
107.5	61,189	1,391	0.0227	0.9773	5.98
108.5	56,755	900	0.0159	0.9841	5.85
109.5	53,525	929	0.0174	0.9826	5.75
110.5	50,829	589	0.0116	0.9884	5.65
111.5	48,465	760	0.0157	0.9843	5.59
112.5	45,339	1,182	0.0261	0.9739	5.50
113.5	42,488	1,034	0.0243	0.9757	5.36
114.5	38,238	1,079	0.0282	0.9718	5.23
115.5	35,999	228	0.0063	0.9937	5.08
116.5	29,986	587	0.0196	0.9804	5.05
117.5	27,658	1,262	0.0456	0.9544	4.95
118.5	24,580	756	0.0308	0.9692	4.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	23,378	391	0.0167	0.9833	4.58	
120.5	22,438	683	0.0304	0.9696	4.50	
121.5	21,386	1,682	0.0787	0.9213	4.36	
122.5	18,765	103	0.0055	0.9945	4.02	
123.5	18,181	242	0.0133	0.9867	4.00	
124.5	16,998		0.0000	1.0000	3.95	
125.5	16,731		0.0000	1.0000	3.95	
126.5	12,792		0.0000	1.0000	3.95	
127.5	11,894	1,265	0.1063	0.8937	3.95	
128.5	9,791	4,633	0.4732	0.5268	3.53	
129.5	737	601	0.8164	0.1836	1.86	
130.5	135	6	0.0434	0.9566	0.34	
131.5	129	115	0.8918	0.1082	0.33	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1997-2016

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	365,327,332	1,835,620	0.0050	0.9950	100.00
0.5	337,525,685	943,486	0.0028	0.9972	99.50
1.5	301,716,876	1,240,535	0.0041	0.9959	99.22
2.5	271,247,558	2,073,455	0.0076	0.9924	98.81
3.5	240,504,000	2,066,125	0.0086	0.9914	98.06
4.5	215,364,331	2,025,726	0.0094	0.9906	97.21
5.5	195,741,379	2,000,875	0.0102	0.9898	96.30
6.5	184,062,388	1,986,776	0.0108	0.9892	95.31
7.5	174,371,761	1,780,314	0.0102	0.9898	94.29
8.5	164,028,215	1,814,623	0.0111	0.9889	93.32
9.5	154,793,909	1,697,899	0.0110	0.9890	92.29
10.5	148,698,901	1,515,354	0.0102	0.9898	91.28
11.5	142,248,505	1,404,250	0.0099	0.9901	90.35
12.5	136,344,614	1,453,063	0.0107	0.9893	89.46
13.5	132,444,104	1,405,437	0.0106	0.9894	88.50
14.5	128,514,249	1,453,385	0.0113	0.9887	87.56
15.5	124,408,636	1,525,167	0.0123	0.9877	86.57
16.5	120,057,385	1,385,075	0.0115	0.9885	85.51
17.5	114,464,760	1,600,149	0.0140	0.9860	84.53
18.5	108,098,744	1,480,749	0.0137	0.9863	83.34
19.5	103,414,436	1,301,374	0.0126	0.9874	82.20
20.5	97,398,411	1,255,526	0.0129	0.9871	81.17
21.5	90,625,857	1,198,678	0.0132	0.9868	80.12
22.5	83,152,248	1,136,814	0.0137	0.9863	79.06
23.5	76,908,253	1,275,966	0.0166	0.9834	77.98
24.5	71,062,940	1,211,178	0.0170	0.9830	76.69
25.5	66,021,512	1,275,810	0.0193	0.9807	75.38
26.5	60,455,355	1,238,111	0.0205	0.9795	73.92
27.5	55,157,662	1,321,769	0.0240	0.9760	72.41
28.5	49,717,109	1,195,040	0.0240	0.9760	70.67
29.5	45,192,498	1,015,772	0.0225	0.9775	68.98
30.5	41,406,836	1,000,262	0.0242	0.9758	67.43
31.5	37,861,834	1,031,024	0.0272	0.9728	65.80
32.5	34,734,317	1,069,713	0.0308	0.9692	64.01
33.5	31,941,716	982,601	0.0308	0.9692	62.03
34.5	28,873,846	954,407	0.0331	0.9669	60.13
35.5	25,331,677	914,752	0.0361	0.9639	58.14
36.5	22,029,932	952,698	0.0432	0.9568	56.04
37.5	19,633,530	723,476	0.0368	0.9632	53.62
38.5	17,680,390	619,121	0.0350	0.9650	51.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016

EXPERIENCE BAND 1997-2016

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	15,165,548	372,908	0.0246	0.9754	49.83
40.5	14,558,955	250,072	0.0172	0.9828	48.61
41.5	14,408,069	229,766	0.0159	0.9841	47.77
42.5	14,277,378	249,445	0.0175	0.9825	47.01
43.5	13,658,958	240,005	0.0176	0.9824	46.19
44.5	12,891,558	263,610	0.0204	0.9796	45.38
45.5	12,105,605	209,569	0.0173	0.9827	44.45
46.5	11,287,895	185,136	0.0164	0.9836	43.68
47.5	10,424,618	172,744	0.0166	0.9834	42.96
48.5	9,287,024	185,328	0.0200	0.9800	42.25
49.5	8,198,004	143,131	0.0175	0.9825	41.41
50.5	7,155,932	171,210	0.0239	0.9761	40.68
51.5	6,305,704	161,486	0.0256	0.9744	39.71
52.5	5,457,067	125,325	0.0230	0.9770	38.69
53.5	4,639,735	113,480	0.0245	0.9755	37.81
54.5	3,953,991	109,082	0.0276	0.9724	36.88
55.5	3,272,880	96,403	0.0295	0.9705	35.86
56.5	2,702,320	72,460	0.0268	0.9732	34.81
57.5	2,184,252	43,264	0.0198	0.9802	33.87
58.5	1,788,398	38,178	0.0213	0.9787	33.20
59.5	1,484,513	35,807	0.0241	0.9759	32.49
60.5	1,164,102	30,162	0.0259	0.9741	31.71
61.5	907,889	19,980	0.0220	0.9780	30.89
62.5	738,168	17,405	0.0236	0.9764	30.21
63.5	627,963	15,422	0.0246	0.9754	29.50
64.5	510,963	11,464	0.0224	0.9776	28.77
65.5	406,648	11,686	0.0287	0.9713	28.13
66.5	327,389	7,654	0.0234	0.9766	27.32
67.5	274,480	6,295	0.0229	0.9771	26.68
68.5	241,879	4,219	0.0174	0.9826	26.07
69.5	219,514	4,213	0.0192	0.9808	25.61
70.5	212,838	3,108	0.0146	0.9854	25.12
71.5	216,162	3,531	0.0163	0.9837	24.75
72.5	214,538	4,557	0.0212	0.9788	24.35
73.5	210,488	4,605	0.0219	0.9781	23.83
74.5	193,048	5,356	0.0277	0.9723	23.31
75.5	172,861	4,237	0.0245	0.9755	22.67
76.5	157,958	3,856	0.0244	0.9756	22.11
77.5	141,191	4,149	0.0294	0.9706	21.57
78.5	128,941	5,079	0.0394	0.9606	20.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	119,634	3,287	0.0275	0.9725	20.11	
80.5	114,752	3,652	0.0318	0.9682	19.56	
81.5	112,766	3,736	0.0331	0.9669	18.94	
82.5	109,441	3,298	0.0301	0.9699	18.31	
83.5	106,120	3,080	0.0290	0.9710	17.76	
84.5	103,674	3,351	0.0323	0.9677	17.24	
85.5	100,022	2,707	0.0271	0.9729	16.68	
86.5	95,243	2,462	0.0259	0.9741	16.23	
87.5	86,756	2,411	0.0278	0.9722	15.81	
88.5	80,736	2,099	0.0260	0.9740	15.37	
89.5	74,241	1,955	0.0263	0.9737	14.97	
90.5	66,060	1,319	0.0200	0.9800	14.58	
91.5	59,130	1,302	0.0220	0.9780	14.29	
92.5	56,980	1,081	0.0190	0.9810	13.97	
93.5	53,616	926	0.0173	0.9827	13.71	
94.5	54,873	686	0.0125	0.9875	13.47	
95.5	58,463	1,030	0.0176	0.9824	13.30	
96.5	61,905	1,583	0.0256	0.9744	13.07	
97.5	61,103	1,465	0.0240	0.9760	12.74	
98.5	60,902	1,289	0.0212	0.9788	12.43	
99.5	59,681	1,022	0.0171	0.9829	12.17	
100.5	57,910	1,208	0.0209	0.9791	11.96	
101.5	55,034	1,657	0.0301	0.9699	11.71	
102.5	53,130	2,633	0.0496	0.9504	11.36	
103.5	48,931	2,613	0.0534	0.9466	10.79	
104.5	46,165	2,247	0.0487	0.9513	10.22	
105.5	42,850	842	0.0196	0.9804	9.72	
106.5	44,927	527	0.0117	0.9883	9.53	
107.5	43,194	503	0.0116	0.9884	9.42	
108.5	40,890	368	0.0090	0.9910	9.31	
109.5	45,011	259	0.0058	0.9942	9.22	
110.5	44,155	485	0.0110	0.9890	9.17	
111.5	46,230	711	0.0154	0.9846	9.07	
112.5	43,378	1,125	0.0259	0.9741	8.93	
113.5	42,311	1,028	0.0243	0.9757	8.70	
114.5	38,068	1,069	0.0281	0.9719	8.49	
115.5	35,844	224	0.0063	0.9937	8.25	
116.5	29,972	587	0.0196	0.9804	8.20	
117.5	27,647	1,262	0.0457	0.9543	8.04	
118.5	24,580	756	0.0308	0.9692	7.67	

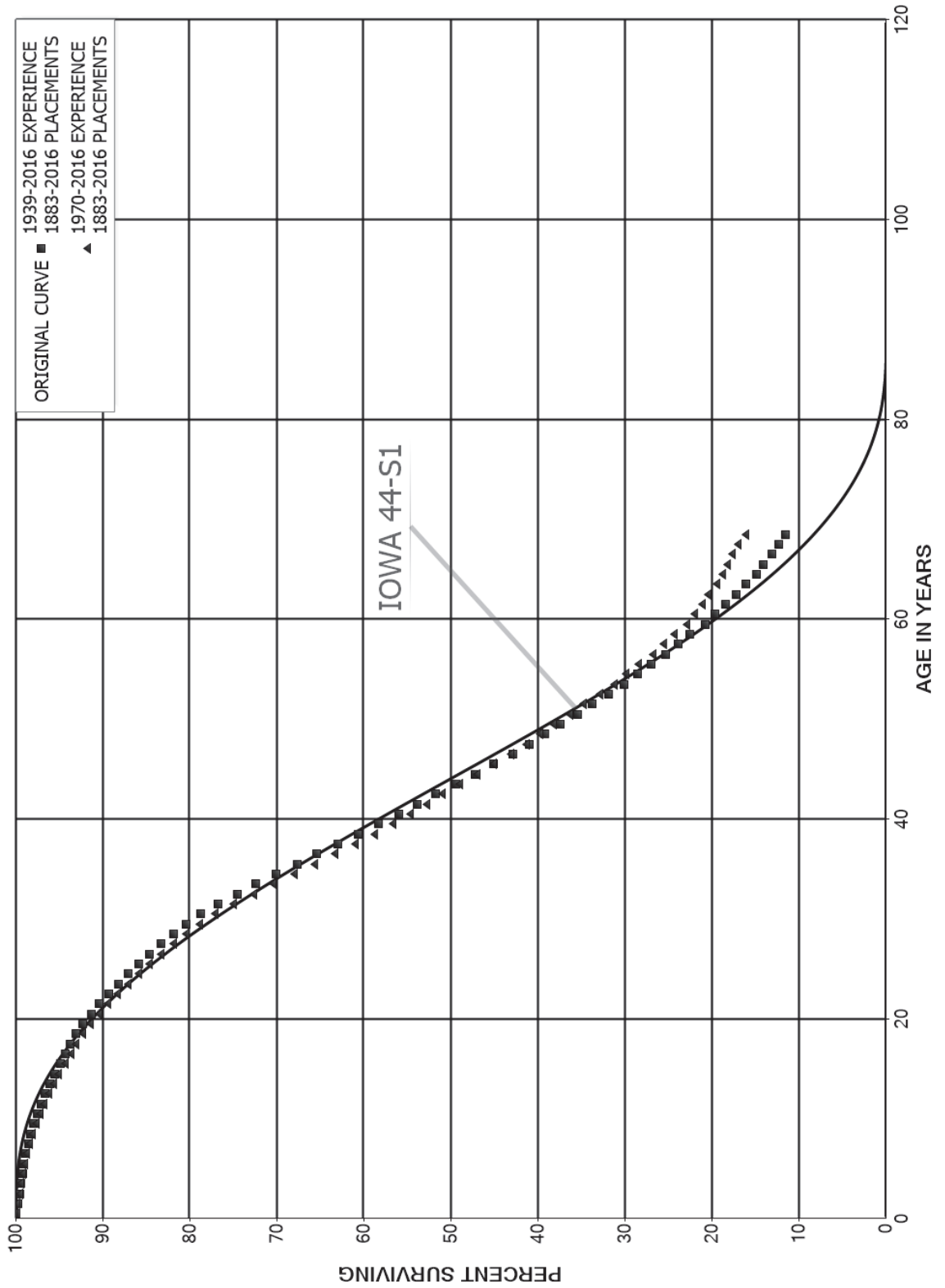
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	23,378	391	0.0167	0.9833	7.43	
120.5	22,438	683	0.0304	0.9696	7.31	
121.5	21,386	1,682	0.0787	0.9213	7.09	
122.5	18,765	103	0.0055	0.9945	6.53	
123.5	18,181	242	0.0133	0.9867	6.49	
124.5	16,998		0.0000	1.0000	6.41	
125.5	16,731		0.0000	1.0000	6.41	
126.5	12,792		0.0000	1.0000	6.41	
127.5	11,894	1,265	0.1063	0.8937	6.41	
128.5	9,791	4,633	0.4732	0.5268	5.73	
129.5	737	601	0.8164	0.1836	3.02	
130.5	135	6	0.0434	0.9566	0.55	
131.5	129	115	0.8918	0.1082	0.53	
132.5	14	3	0.2486	0.7514	0.06	
133.5	11	11	1.0000		0.04	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1939-2016

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	49,592,534	21,184	0.0004	0.9996	100.00
0.5	48,330,538	103,796	0.0021	0.9979	99.96
1.5	45,326,353	115,442	0.0025	0.9975	99.74
2.5	43,964,722	34,321	0.0008	0.9992	99.49
3.5	42,617,642	77,583	0.0018	0.9982	99.41
4.5	40,967,805	75,459	0.0018	0.9982	99.23
5.5	39,524,383	72,498	0.0018	0.9982	99.05
6.5	38,350,375	122,926	0.0032	0.9968	98.87
7.5	36,795,713	108,402	0.0029	0.9971	98.55
8.5	35,596,734	130,369	0.0037	0.9963	98.26
9.5	34,514,102	132,644	0.0038	0.9962	97.90
10.5	33,991,075	153,141	0.0045	0.9955	97.52
11.5	33,469,999	174,921	0.0052	0.9948	97.08
12.5	32,290,037	175,849	0.0054	0.9946	96.58
13.5	31,358,029	166,743	0.0053	0.9947	96.05
14.5	30,113,471	206,976	0.0069	0.9931	95.54
15.5	29,500,849	180,696	0.0061	0.9939	94.88
16.5	29,350,941	175,956	0.0060	0.9940	94.30
17.5	28,055,536	194,581	0.0069	0.9931	93.74
18.5	26,908,780	243,382	0.0090	0.9910	93.09
19.5	25,975,434	268,929	0.0104	0.9896	92.24
20.5	24,035,925	248,510	0.0103	0.9897	91.29
21.5	23,807,163	268,055	0.0113	0.9887	90.34
22.5	23,166,792	298,075	0.0129	0.9871	89.33
23.5	21,947,635	287,444	0.0131	0.9869	88.18
24.5	20,856,789	281,264	0.0135	0.9865	87.02
25.5	20,036,736	291,766	0.0146	0.9854	85.85
26.5	19,261,631	307,429	0.0160	0.9840	84.60
27.5	18,173,628	314,784	0.0173	0.9827	83.25
28.5	17,195,293	306,151	0.0178	0.9822	81.81
29.5	16,285,821	340,047	0.0209	0.9791	80.35
30.5	15,337,873	389,905	0.0254	0.9746	78.67
31.5	14,402,382	411,072	0.0285	0.9715	76.67
32.5	13,561,454	387,727	0.0286	0.9714	74.48
33.5	12,851,704	413,549	0.0322	0.9678	72.36
34.5	12,004,790	407,233	0.0339	0.9661	70.03
35.5	10,960,812	373,156	0.0340	0.9660	67.65
36.5	10,002,393	368,748	0.0369	0.9631	65.35
37.5	9,335,898	346,473	0.0371	0.9629	62.94
38.5	8,809,835	335,401	0.0381	0.9619	60.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016		
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	8,294,525	325,551	0.0392	0.9608	58.30
40.5	7,871,464	312,458	0.0397	0.9603	56.01
41.5	7,350,575	281,709	0.0383	0.9617	53.78
42.5	6,886,321	307,283	0.0446	0.9554	51.72
43.5	6,443,685	288,859	0.0448	0.9552	49.42
44.5	5,928,489	270,798	0.0457	0.9543	47.20
45.5	5,373,439	260,785	0.0485	0.9515	45.04
46.5	4,954,672	227,470	0.0459	0.9541	42.86
47.5	4,520,833	195,514	0.0432	0.9568	40.89
48.5	4,138,005	178,054	0.0430	0.9570	39.12
49.5	3,678,677	197,411	0.0537	0.9463	37.44
50.5	3,204,560	152,190	0.0475	0.9525	35.43
51.5	2,803,818	160,641	0.0573	0.9427	33.75
52.5	2,431,788	136,181	0.0560	0.9440	31.81
53.5	2,153,817	108,750	0.0505	0.9495	30.03
54.5	1,818,132	97,058	0.0534	0.9466	28.52
55.5	1,480,660	96,042	0.0649	0.9351	26.99
56.5	1,205,254	68,065	0.0565	0.9435	25.24
57.5	965,108	54,347	0.0563	0.9437	23.82
58.5	740,694	56,388	0.0761	0.9239	22.48
59.5	542,778	31,067	0.0572	0.9428	20.76
60.5	480,831	30,361	0.0631	0.9369	19.58
61.5	383,575	23,416	0.0610	0.9390	18.34
62.5	307,075	21,036	0.0685	0.9315	17.22
63.5	267,000	19,348	0.0725	0.9275	16.04
64.5	212,994	11,093	0.0521	0.9479	14.88
65.5	147,885	10,481	0.0709	0.9291	14.10
66.5	108,763	6,695	0.0616	0.9384	13.10
67.5	85,592	5,521	0.0645	0.9355	12.30
68.5	64,811	3,742	0.0577	0.9423	11.50
69.5	58,903	4,912	0.0834	0.9166	10.84
70.5	49,835	2,571	0.0516	0.9484	9.94
71.5	46,586	642	0.0138	0.9862	9.42
72.5	45,830	455	0.0099	0.9901	9.29
73.5	43,545	764	0.0175	0.9825	9.20
74.5	39,995	918	0.0229	0.9771	9.04
75.5	37,054		0.0000	1.0000	8.83
76.5	37,054	194	0.0052	0.9948	8.83
77.5	36,455	870	0.0239	0.9761	8.79
78.5	35,363	203	0.0057	0.9943	8.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	35,087	108	0.0031	0.9969	8.53	
80.5	34,532	452	0.0131	0.9869	8.50	
81.5	34,055	783	0.0230	0.9770	8.39	
82.5	33,149	381	0.0115	0.9885	8.20	
83.5	32,768	269	0.0082	0.9918	8.10	
84.5	32,500		0.0000	1.0000	8.04	
85.5	32,476	92	0.0028	0.9972	8.04	
86.5	32,017	385	0.0120	0.9880	8.01	
87.5	26,878	400	0.0149	0.9851	7.92	
88.5	20,945	692	0.0330	0.9670	7.80	
89.5	15,826	1,346	0.0850	0.9150	7.54	
90.5	11,277	507	0.0450	0.9550	6.90	
91.5	8,168	324	0.0397	0.9603	6.59	
92.5	6,613	597	0.0903	0.9097	6.33	
93.5	4,350	233	0.0537	0.9463	5.76	
94.5	2,650	117	0.0440	0.9560	5.45	
95.5	1,904		0.0000	1.0000	5.21	
96.5	1,617		0.0000	1.0000	5.21	
97.5	1,129	72	0.0634	0.9366	5.21	
98.5	337		0.0000	1.0000	4.88	
99.5	157		0.0000	1.0000	4.88	
100.5	98	8	0.0795	0.9205	4.88	
101.5	68		0.0000	1.0000	4.49	
102.5	51		0.0000	1.0000	4.49	
103.5					4.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1970-2016

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	39,718,139	16,348	0.0004	0.9996	100.00
0.5	39,265,471	101,343	0.0026	0.9974	99.96
1.5	36,814,069	114,388	0.0031	0.9969	99.70
2.5	36,067,916	32,764	0.0009	0.9991	99.39
3.5	35,302,967	76,495	0.0022	0.9978	99.30
4.5	34,159,658	73,217	0.0021	0.9979	99.09
5.5	33,208,691	71,496	0.0022	0.9978	98.87
6.5	32,581,755	122,101	0.0037	0.9963	98.66
7.5	31,477,412	106,750	0.0034	0.9966	98.29
8.5	30,657,840	129,312	0.0042	0.9958	97.96
9.5	29,900,979	130,735	0.0044	0.9956	97.54
10.5	29,665,649	152,236	0.0051	0.9949	97.12
11.5	29,455,135	173,779	0.0059	0.9941	96.62
12.5	28,568,619	174,467	0.0061	0.9939	96.05
13.5	27,885,121	165,876	0.0059	0.9941	95.46
14.5	26,950,801	205,456	0.0076	0.9924	94.89
15.5	26,714,411	179,470	0.0067	0.9933	94.17
16.5	26,648,220	174,914	0.0066	0.9934	93.54
17.5	25,529,829	192,702	0.0075	0.9925	92.92
18.5	24,561,991	242,216	0.0099	0.9901	92.22
19.5	23,858,126	266,939	0.0112	0.9888	91.31
20.5	22,100,605	246,805	0.0112	0.9888	90.29
21.5	21,978,919	265,967	0.0121	0.9879	89.28
22.5	21,388,790	295,383	0.0138	0.9862	88.20
23.5	20,182,356	283,908	0.0141	0.9859	86.99
24.5	19,082,178	276,486	0.0145	0.9855	85.76
25.5	18,258,215	285,150	0.0156	0.9844	84.52
26.5	17,489,752	300,000	0.0172	0.9828	83.20
27.5	16,439,654	305,467	0.0186	0.9814	81.77
28.5	15,517,583	295,833	0.0191	0.9809	80.25
29.5	14,651,469	328,945	0.0225	0.9775	78.72
30.5	13,764,342	378,186	0.0275	0.9725	76.96
31.5	12,869,301	396,907	0.0308	0.9692	74.84
32.5	12,088,442	373,716	0.0309	0.9691	72.53
33.5	11,380,584	391,808	0.0344	0.9656	70.29
34.5	10,541,736	375,219	0.0356	0.9644	67.87
35.5	9,510,507	327,877	0.0345	0.9655	65.45
36.5	8,573,579	315,290	0.0368	0.9632	63.20
37.5	7,948,444	288,398	0.0363	0.9637	60.87
38.5	7,482,611	269,540	0.0360	0.9640	58.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016		
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	7,037,473	254,794	0.0362	0.9638	56.55
40.5	6,752,153	238,400	0.0353	0.9647	54.50
41.5	6,328,567	209,910	0.0332	0.9668	52.58
42.5	5,973,292	241,075	0.0404	0.9596	50.84
43.5	5,624,722	227,517	0.0404	0.9596	48.78
44.5	5,180,848	210,777	0.0407	0.9593	46.81
45.5	4,705,197	206,325	0.0439	0.9561	44.91
46.5	4,368,609	179,148	0.0410	0.9590	42.94
47.5	4,018,869	152,660	0.0380	0.9620	41.18
48.5	3,702,477	141,112	0.0381	0.9619	39.61
49.5	3,331,858	167,928	0.0504	0.9496	38.10
50.5	2,916,965	124,891	0.0428	0.9572	36.18
51.5	2,569,147	138,210	0.0538	0.9462	34.63
52.5	2,230,019	114,009	0.0511	0.9489	32.77
53.5	1,978,325	89,803	0.0454	0.9546	31.09
54.5	1,663,772	80,456	0.0484	0.9516	29.68
55.5	1,343,718	77,252	0.0575	0.9425	28.25
56.5	1,087,626	52,317	0.0481	0.9519	26.62
57.5	861,785	38,059	0.0442	0.9558	25.34
58.5	653,252	40,776	0.0624	0.9376	24.22
59.5	469,310	18,890	0.0403	0.9597	22.71
60.5	419,557	16,866	0.0402	0.9598	21.80
61.5	335,688	10,768	0.0321	0.9679	20.92
62.5	271,775	12,867	0.0473	0.9527	20.25
63.5	239,878	8,912	0.0372	0.9628	19.29
64.5	196,293	5,680	0.0289	0.9711	18.57
65.5	136,596	3,723	0.0273	0.9727	18.04
66.5	104,222	4,066	0.0390	0.9610	17.55
67.5	83,691	4,627	0.0553	0.9447	16.86
68.5	63,804	3,407	0.0534	0.9466	15.93
69.5	58,183	4,272	0.0734	0.9266	15.08
70.5	49,814	2,562	0.0514	0.9486	13.97
71.5	46,574	642	0.0138	0.9862	13.25
72.5	45,818	455	0.0099	0.9901	13.07
73.5	43,537	764	0.0175	0.9825	12.94
74.5	39,987	918	0.0229	0.9771	12.71
75.5	37,047		0.0000	1.0000	12.42
76.5	37,047	194	0.0052	0.9948	12.42
77.5	36,447	870	0.0239	0.9761	12.36
78.5	35,355	203	0.0058	0.9942	12.06

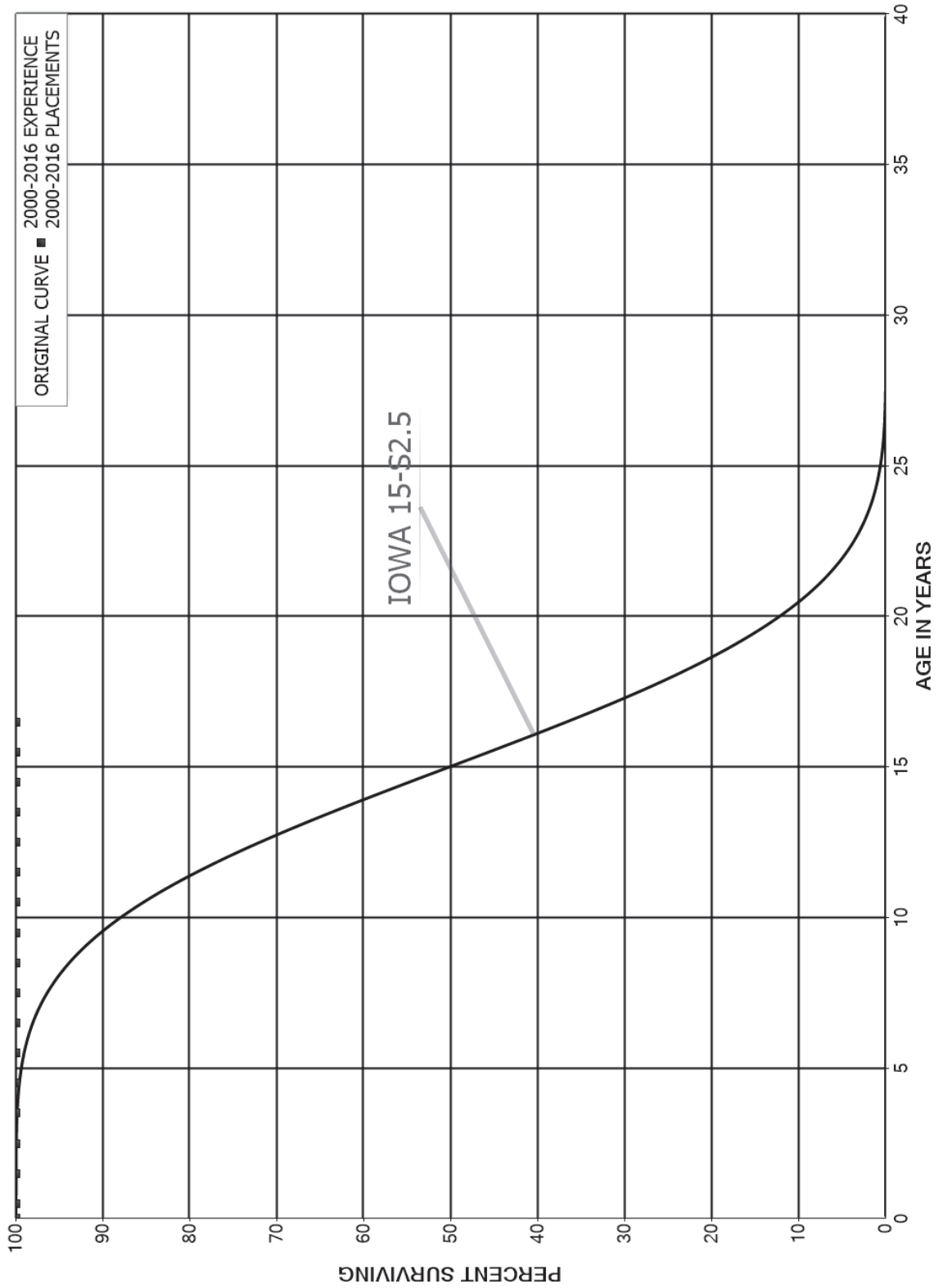
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	35,079	108	0.0031	0.9969	11.99	
80.5	34,525	452	0.0131	0.9869	11.96	
81.5	34,047	783	0.0230	0.9770	11.80	
82.5	33,141	381	0.0115	0.9885	11.53	
83.5	32,761	269	0.0082	0.9918	11.39	
84.5	32,492		0.0000	1.0000	11.30	
85.5	32,468	92	0.0028	0.9972	11.30	
86.5	32,017	385	0.0120	0.9880	11.27	
87.5	26,878	400	0.0149	0.9851	11.13	
88.5	20,945	692	0.0330	0.9670	10.97	
89.5	15,826	1,346	0.0850	0.9150	10.61	
90.5	11,277	507	0.0450	0.9550	9.70	
91.5	8,168	324	0.0397	0.9603	9.27	
92.5	6,613	597	0.0903	0.9097	8.90	
93.5	4,350	233	0.0537	0.9463	8.10	
94.5	2,650	117	0.0440	0.9560	7.66	
95.5	1,904		0.0000	1.0000	7.32	
96.5	1,617		0.0000	1.0000	7.32	
97.5	1,129	72	0.0634	0.9366	7.32	
98.5	337		0.0000	1.0000	6.86	
99.5	157		0.0000	1.0000	6.86	
100.5	98	8	0.0795	0.9205	6.86	
101.5	68		0.0000	1.0000	6.31	
102.5	51		0.0000	1.0000	6.31	
103.5					6.31	

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381.1 METERS - AMR
ORIGINAL AND SMOOTH SURVIVOR CURVES



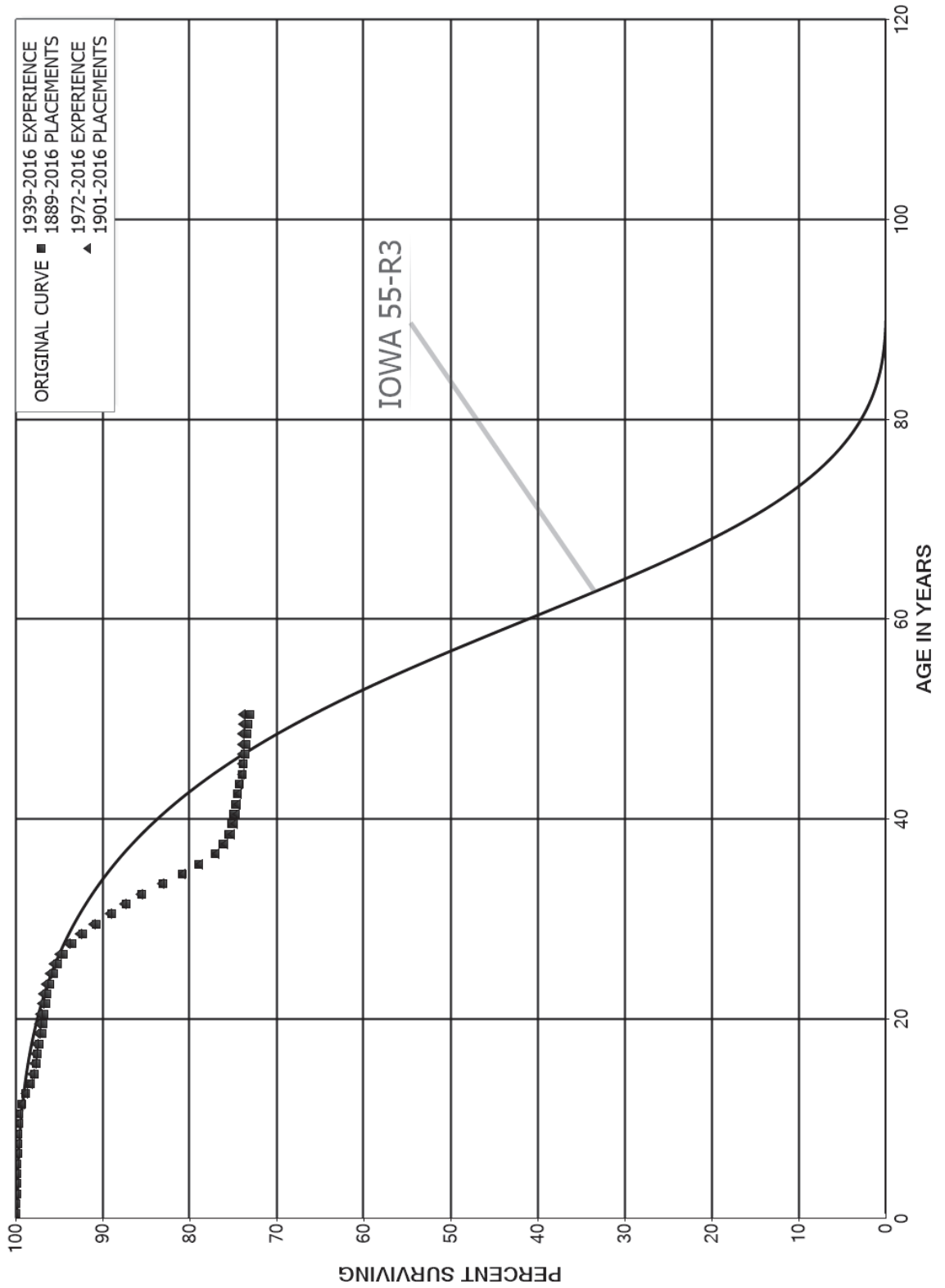
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2016			EXPERIENCE BAND 2000-2016		
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	23,225,985		0.0000	1.0000	100.00
0.5	22,833,262		0.0000	1.0000	100.00
1.5	22,460,821		0.0000	1.0000	100.00
2.5	22,153,884		0.0000	1.0000	100.00
3.5	22,153,884		0.0000	1.0000	100.00
4.5	13,657,760		0.0000	1.0000	100.00
5.5	2,691,098		0.0000	1.0000	100.00
6.5	1,866,230		0.0000	1.0000	100.00
7.5	1,445,446		0.0000	1.0000	100.00
8.5	959,960		0.0000	1.0000	100.00
9.5	852,549		0.0000	1.0000	100.00
10.5	852,549		0.0000	1.0000	100.00
11.5	683,513		0.0000	1.0000	100.00
12.5	575,687		0.0000	1.0000	100.00
13.5	575,173		0.0000	1.0000	100.00
14.5	575,173		0.0000	1.0000	100.00
15.5	296,427		0.0000	1.0000	100.00
16.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016

EXPERIENCE BAND 1939-2016

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	38,007,951	1,375	0.0000	1.0000	100.00
0.5	36,692,366	16,816	0.0005	0.9995	100.00
1.5	35,355,716	25,396	0.0007	0.9993	99.95
2.5	34,133,870	10,075	0.0003	0.9997	99.88
3.5	33,139,968	11,878	0.0004	0.9996	99.85
4.5	31,507,823	2,338	0.0001	0.9999	99.81
5.5	29,969,861	15,595	0.0005	0.9995	99.81
6.5	28,546,568	6,767	0.0002	0.9998	99.75
7.5	26,712,553	5,968	0.0002	0.9998	99.73
8.5	25,316,925	17,885	0.0007	0.9993	99.71
9.5	22,386,998	5,911	0.0003	0.9997	99.64
10.5	22,206,967	81,585	0.0037	0.9963	99.61
11.5	21,388,041	84,118	0.0039	0.9961	99.25
12.5	20,261,965	118,009	0.0058	0.9942	98.86
13.5	19,072,089	89,239	0.0047	0.9953	98.28
14.5	18,004,681	44,604	0.0025	0.9975	97.82
15.5	16,955,589	20,322	0.0012	0.9988	97.58
16.5	15,804,461	28,914	0.0018	0.9982	97.46
17.5	15,269,166	50,053	0.0033	0.9967	97.28
18.5	14,616,237	19,942	0.0014	0.9986	96.96
19.5	13,883,663	22,028	0.0016	0.9984	96.83
20.5	13,113,042	20,046	0.0015	0.9985	96.68
21.5	12,437,520	21,610	0.0017	0.9983	96.53
22.5	11,670,698	39,237	0.0034	0.9966	96.36
23.5	10,986,161	44,883	0.0041	0.9959	96.04
24.5	10,178,815	44,649	0.0044	0.9956	95.65
25.5	9,435,528	69,466	0.0074	0.9926	95.23
26.5	8,586,623	88,459	0.0103	0.9897	94.52
27.5	7,730,611	103,824	0.0134	0.9866	93.55
28.5	6,953,848	115,472	0.0166	0.9834	92.29
29.5	6,265,572	126,717	0.0202	0.9798	90.76
30.5	5,610,522	104,173	0.0186	0.9814	88.93
31.5	5,051,104	103,451	0.0205	0.9795	87.28
32.5	4,509,172	125,524	0.0278	0.9722	85.49
33.5	4,022,568	109,756	0.0273	0.9727	83.11
34.5	3,604,111	86,669	0.0240	0.9760	80.84
35.5	3,122,007	70,663	0.0226	0.9774	78.90
36.5	2,755,539	32,826	0.0119	0.9881	77.11
37.5	2,607,725	24,070	0.0092	0.9908	76.19
38.5	2,545,469	10,606	0.0042	0.9958	75.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1939-2016			
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	2,486,624	8,818	0.0035	0.9965	75.17	
40.5	2,435,050	6,832	0.0028	0.9972	74.91	
41.5	2,405,902	7,881	0.0033	0.9967	74.70	
42.5	2,385,766	7,024	0.0029	0.9971	74.45	
43.5	2,304,276	9,056	0.0039	0.9961	74.23	
44.5	2,217,199	4,061	0.0018	0.9982	73.94	
45.5	2,085,536	4,684	0.0022	0.9978	73.81	
46.5	1,966,612	3,652	0.0019	0.9981	73.64	
47.5	1,801,047	2,898	0.0016	0.9984	73.50	
48.5	1,627,062	3,333	0.0020	0.9980	73.39	
49.5	1,490,524	3,331	0.0022	0.9978	73.24	
50.5	1,342,546	5,988	0.0045	0.9955	73.07	
51.5	1,180,356	2,065	0.0017	0.9983	72.75	
52.5	1,060,564	1,903	0.0018	0.9982	72.62	
53.5	992,996	966	0.0010	0.9990	72.49	
54.5	930,341	535	0.0006	0.9994	72.42	
55.5	886,671	662	0.0007	0.9993	72.38	
56.5	836,220	269	0.0003	0.9997	72.32	
57.5	767,611	472	0.0006	0.9994	72.30	
58.5	710,234	120	0.0002	0.9998	72.25	
59.5	666,126	422	0.0006	0.9994	72.24	
60.5	617,837	43,389	0.0702	0.9298	72.20	
61.5	529,067	29,739	0.0562	0.9438	67.13	
62.5	463,159	6,412	0.0138	0.9862	63.35	
63.5	418,221	4,513	0.0108	0.9892	62.48	
64.5	381,479	2,952	0.0077	0.9923	61.80	
65.5	347,576	5,148	0.0148	0.9852	61.32	
66.5	306,900	1,397	0.0046	0.9954	60.42	
67.5	274,919	15,733	0.0572	0.9428	60.14	
68.5	235,473	13,356	0.0567	0.9433	56.70	
69.5	203,433	30,526	0.1501	0.8499	53.48	
70.5	160,064	22,164	0.1385	0.8615	45.46	
71.5	132,599	26,463	0.1996	0.8004	39.16	
72.5	102,082	35,712	0.3498	0.6502	31.35	
73.5	62,276	884	0.0142	0.9858	20.38	
74.5	52,633	2,673	0.0508	0.9492	20.09	
75.5	38,247	1,302	0.0340	0.9660	19.07	
76.5	28,693	252	0.0088	0.9912	18.42	
77.5	19,049	218	0.0114	0.9886	18.26	
78.5	6,109	141	0.0231	0.9769	18.05	
79.5					17.63	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016

EXPERIENCE BAND 1972-2016

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	35,892,107	1,375	0.0000	1.0000	100.00
0.5	34,653,065	13,746	0.0004	0.9996	100.00
1.5	33,422,893	25,295	0.0008	0.9992	99.96
2.5	32,322,198	9,724	0.0003	0.9997	99.88
3.5	31,454,646	11,500	0.0004	0.9996	99.85
4.5	29,959,291	2,147	0.0001	0.9999	99.81
5.5	28,586,309	15,309	0.0005	0.9995	99.81
6.5	27,347,506	6,725	0.0002	0.9998	99.75
7.5	25,646,387	5,909	0.0002	0.9998	99.73
8.5	24,318,118	17,848	0.0007	0.9993	99.71
9.5	21,438,187	5,852	0.0003	0.9997	99.63
10.5	21,296,855	81,114	0.0038	0.9962	99.61
11.5	20,532,103	83,989	0.0041	0.9959	99.23
12.5	19,478,733	102,192	0.0052	0.9948	98.82
13.5	18,362,381	53,444	0.0029	0.9971	98.30
14.5	17,375,761	33,222	0.0019	0.9981	98.02
15.5	16,377,725	14,924	0.0009	0.9991	97.83
16.5	15,277,241	19,395	0.0013	0.9987	97.74
17.5	14,787,779	34,077	0.0023	0.9977	97.62
18.5	14,187,574	15,527	0.0011	0.9989	97.39
19.5	13,492,700	21,373	0.0016	0.9984	97.28
20.5	12,755,683	18,679	0.0015	0.9985	97.13
21.5	12,124,154	21,243	0.0018	0.9982	96.99
22.5	11,387,251	38,230	0.0034	0.9966	96.82
23.5	10,726,802	44,612	0.0042	0.9958	96.49
24.5	9,936,756	44,349	0.0045	0.9955	96.09
25.5	9,203,859	69,407	0.0075	0.9925	95.66
26.5	8,355,424	87,974	0.0105	0.9895	94.94
27.5	7,498,305	102,928	0.0137	0.9863	93.94
28.5	6,718,749	114,998	0.0171	0.9829	92.65
29.5	6,009,470	126,422	0.0210	0.9790	91.07
30.5	5,363,397	102,024	0.0190	0.9810	89.15
31.5	4,814,069	99,313	0.0206	0.9794	87.45
32.5	4,303,180	125,342	0.0291	0.9709	85.65
33.5	3,827,105	109,688	0.0287	0.9713	83.16
34.5	3,409,613	86,602	0.0254	0.9746	80.77
35.5	2,928,773	70,478	0.0241	0.9759	78.72
36.5	2,555,139	32,726	0.0128	0.9872	76.83
37.5	2,403,607	23,823	0.0099	0.9901	75.84
38.5	2,334,294	10,158	0.0044	0.9956	75.09

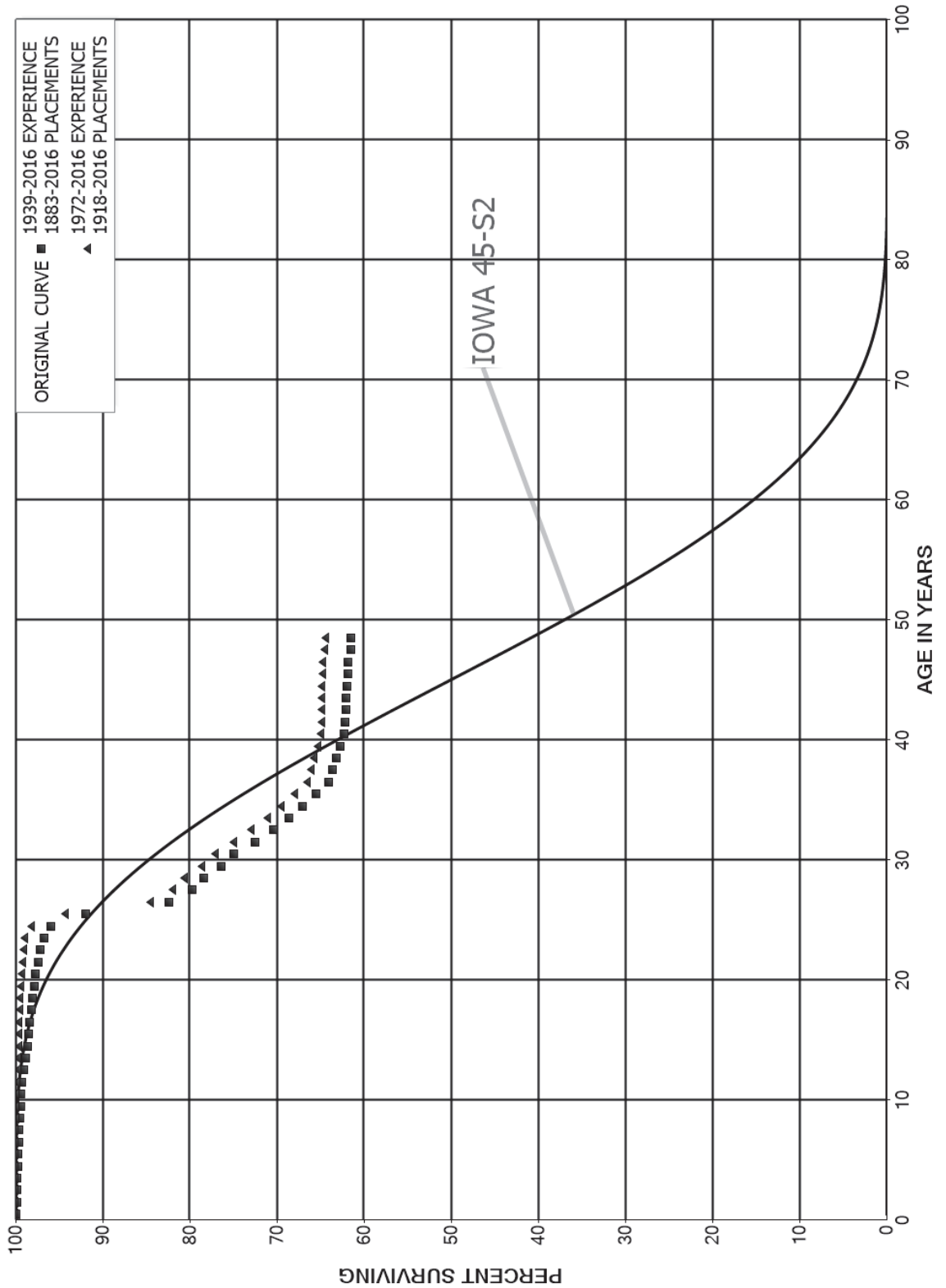
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1972-2016			
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	2,274,006	7,494	0.0033	0.9967	74.76	
40.5	2,224,621	4,189	0.0019	0.9981	74.52	
41.5	2,205,398	3,842	0.0017	0.9983	74.38	
42.5	2,202,742	3,174	0.0014	0.9986	74.25	
43.5	2,135,896	4,961	0.0023	0.9977	74.14	
44.5	2,055,522	574	0.0003	0.9997	73.97	
45.5	1,933,799	966	0.0005	0.9995	73.95	
46.5	1,791,395	210	0.0001	0.9999	73.91	
47.5	1,633,747	225	0.0001	0.9999	73.90	
48.5	1,465,097	704	0.0005	0.9995	73.89	
49.5	1,333,649	461	0.0003	0.9997	73.86	
50.5	1,189,415	2,158	0.0018	0.9982	73.83	
51.5	1,031,580	909	0.0009	0.9991	73.70	
52.5	913,015	679	0.0007	0.9993	73.63	
53.5	846,654	397	0.0005	0.9995	73.58	
54.5	786,217	267	0.0003	0.9997	73.54	
55.5	746,150	388	0.0005	0.9995	73.52	
56.5	700,539	170	0.0002	0.9998	73.48	
57.5	636,558	412	0.0006	0.9994	73.46	
58.5	583,179		0.0000	1.0000	73.41	
59.5	542,697	335	0.0006	0.9994	73.41	
60.5	497,808	43,315	0.0870	0.9130	73.37	
61.5	413,371	29,647	0.0717	0.9283	66.98	
62.5	351,664	6,275	0.0178	0.9822	62.18	
63.5	312,706	4,509	0.0144	0.9856	61.07	
64.5	280,771	2,913	0.0104	0.9896	60.19	
65.5	250,911	5,120	0.0204	0.9796	59.57	
66.5	214,597	1,372	0.0064	0.9936	58.35	
67.5	188,711	771	0.0041	0.9959	57.98	
68.5	168,781	5,774	0.0342	0.9658	57.74	
69.5	155,054	12,169	0.0785	0.9215	55.77	
70.5	131,905	15,845	0.1201	0.8799	51.39	
71.5	110,759	20,903	0.1887	0.8113	45.22	
72.5	85,803	19,668	0.2292	0.7708	36.68	
73.5	62,171	778	0.0125	0.9875	28.27	
74.5	52,633	2,673	0.0508	0.9492	27.92	
75.5	38,247	1,302	0.0340	0.9660	26.50	
76.5	28,693	252	0.0088	0.9912	25.60	
77.5	19,049	218	0.0114	0.9886	25.38	
78.5	6,109	141	0.0231	0.9769	25.09	
79.5					24.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1939-2016

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	11,740,633	1,022	0.0001	0.9999	100.00
0.5	11,228,744	12,798	0.0011	0.9989	99.99
1.5	10,685,793	3,031	0.0003	0.9997	99.88
2.5	10,066,372	6,093	0.0006	0.9994	99.85
3.5	9,569,880	3,593	0.0004	0.9996	99.79
4.5	8,896,678	5,960	0.0007	0.9993	99.75
5.5	8,198,520	2,584	0.0003	0.9997	99.68
6.5	7,582,910	4,472	0.0006	0.9994	99.65
7.5	6,797,982	6,143	0.0009	0.9991	99.59
8.5	6,249,577	6,366	0.0010	0.9990	99.50
9.5	5,396,449	1,514	0.0003	0.9997	99.40
10.5	4,978,329	4,880	0.0010	0.9990	99.37
11.5	4,261,490	10,705	0.0025	0.9975	99.28
12.5	3,362,469	7,478	0.0022	0.9978	99.03
13.5	2,819,498	4,556	0.0016	0.9984	98.81
14.5	2,441,422	3,516	0.0014	0.9986	98.65
15.5	2,376,326	3,371	0.0014	0.9986	98.51
16.5	2,196,681	4,474	0.0020	0.9980	98.37
17.5	2,176,899	2,612	0.0012	0.9988	98.17
18.5	2,142,248	4,368	0.0020	0.9980	98.05
19.5	2,041,759	3,446	0.0017	0.9983	97.85
20.5	1,953,750	5,079	0.0026	0.9974	97.68
21.5	1,870,012	5,676	0.0030	0.9970	97.43
22.5	1,791,105	7,261	0.0041	0.9959	97.13
23.5	1,724,001	14,949	0.0087	0.9913	96.74
24.5	1,624,292	67,311	0.0414	0.9586	95.90
25.5	1,479,212	153,652	0.1039	0.8961	91.93
26.5	1,233,308	39,645	0.0321	0.9679	82.38
27.5	1,099,345	18,218	0.0166	0.9834	79.73
28.5	993,319	24,940	0.0251	0.9749	78.41
29.5	901,803	17,989	0.0199	0.9801	76.44
30.5	817,457	25,856	0.0316	0.9684	74.92
31.5	740,431	22,254	0.0301	0.9699	72.55
32.5	668,209	17,036	0.0255	0.9745	70.37
33.5	605,319	13,693	0.0226	0.9774	68.57
34.5	547,037	12,341	0.0226	0.9774	67.02
35.5	487,414	10,806	0.0222	0.9778	65.51
36.5	446,060	3,409	0.0076	0.9924	64.06
37.5	427,983	2,358	0.0055	0.9945	63.57
38.5	420,108	3,540	0.0084	0.9916	63.22

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
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	412,194	2,608	0.0063	0.9937	62.68	
40.5	405,616	720	0.0018	0.9982	62.29	
41.5	403,649	534	0.0013	0.9987	62.18	
42.5	400,615	350	0.0009	0.9991	62.09	
43.5	377,975	525	0.0014	0.9986	62.04	
44.5	352,948	572	0.0016	0.9984	61.95	
45.5	308,832	285	0.0009	0.9991	61.85	
46.5	256,717	1,179	0.0046	0.9954	61.80	
47.5	208,391	198	0.0010	0.9990	61.51	
48.5	157,042	164	0.0010	0.9990	61.45	
49.5	117,259	130	0.0011	0.9989	61.39	
50.5	66,127	381	0.0058	0.9942	61.32	
51.5	45,868	405	0.0088	0.9912	60.97	
52.5	30,621	860	0.0281	0.9719	60.43	
53.5	18,568	388	0.0209	0.9791	58.73	
54.5	11,318	374	0.0330	0.9670	57.50	
55.5	10,045	391	0.0389	0.9611	55.60	
56.5	9,300	164	0.0176	0.9824	53.44	
57.5	9,136	301	0.0329	0.9671	52.50	
58.5	8,130	197	0.0243	0.9757	50.77	
59.5	7,442	197	0.0265	0.9735	49.54	
60.5	7,215	61	0.0084	0.9916	48.23	
61.5	6,707	239	0.0356	0.9644	47.82	
62.5	6,468	292	0.0451	0.9549	46.12	
63.5	6,066	396	0.0652	0.9348	44.04	
64.5	5,670	259	0.0457	0.9543	41.16	
65.5	5,411	276	0.0509	0.9491	39.28	
66.5	5,136	170	0.0332	0.9668	37.28	
67.5	4,888	1,074	0.2197	0.7803	36.05	
68.5	3,814	376	0.0986	0.9014	28.13	
69.5	3,438	84	0.0244	0.9756	25.36	
70.5	3,354	588	0.1753	0.8247	24.74	
71.5	2,766	41	0.0150	0.9850	20.40	
72.5	2,701		0.0000	1.0000	20.09	
73.5	2,701	460	0.1702	0.8298	20.09	
74.5	2,241	194	0.0866	0.9134	16.67	
75.5	2,023		0.0000	1.0000	15.23	
76.5	2,023	770	0.3803	0.6197	15.23	
77.5	1,176	465	0.3956	0.6044	9.44	
78.5	696	48	0.0690	0.9310	5.70	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	648	135	0.2085	0.7915	5.31	
80.5	513	75	0.1460	0.8540	4.20	
81.5	438	121	0.2753	0.7247	3.59	
82.5	317	61	0.1926	0.8074	2.60	
83.5	256	130	0.5075	0.4925	2.10	
84.5	126	13	0.1031	0.8969	1.03	
85.5	113		0.0000	1.0000	0.93	
86.5	113		0.0000	1.0000	0.93	
87.5	113		0.0000	1.0000	0.93	
88.5	113		0.0000	1.0000	0.93	
89.5	113		0.0000	1.0000	0.93	
90.5	113		0.0000	1.0000	0.93	
91.5	113		0.0000	1.0000	0.93	
92.5	113		0.0000	1.0000	0.93	
93.5	113		0.0000	1.0000	0.93	
94.5	113		0.0000	1.0000	0.93	
95.5	113		0.0000	1.0000	0.93	
96.5	113		0.0000	1.0000	0.93	
97.5	113		0.0000	1.0000	0.93	
98.5					0.93	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016			
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	11,192,907	20	0.0000	1.0000	100.00	
0.5	10,693,240	14	0.0000	1.0000	100.00	
1.5	10,200,638		0.0000	1.0000	100.00	
2.5	9,606,417	2,322	0.0002	0.9998	100.00	
3.5	9,148,387	852	0.0001	0.9999	99.98	
4.5	8,499,172	2,886	0.0003	0.9997	99.97	
5.5	7,852,255		0.0000	1.0000	99.93	
6.5	7,275,037	148	0.0000	1.0000	99.93	
7.5	6,539,309	3,835	0.0006	0.9994	99.93	
8.5	6,014,361	4,610	0.0008	0.9992	99.87	
9.5	5,184,646		0.0000	1.0000	99.80	
10.5	4,780,294	1,790	0.0004	0.9996	99.80	
11.5	4,084,925	6,021	0.0015	0.9985	99.76	
12.5	3,200,220	1,423	0.0004	0.9996	99.61	
13.5	2,670,866	756	0.0003	0.9997	99.57	
14.5	2,311,985	730	0.0003	0.9997	99.54	
15.5	2,264,266	1,101	0.0005	0.9995	99.51	
16.5	2,103,850	688	0.0003	0.9997	99.46	
17.5	2,096,357	769	0.0004	0.9996	99.43	
18.5	2,073,501	2,744	0.0013	0.9987	99.39	
19.5	1,980,264	2,333	0.0012	0.9988	99.26	
20.5	1,902,337	1,569	0.0008	0.9992	99.14	
21.5	1,832,561	1,245	0.0007	0.9993	99.06	
22.5	1,764,671	3,551	0.0020	0.9980	98.99	
23.5	1,701,690	11,980	0.0070	0.9930	98.79	
24.5	1,607,302	65,130	0.0405	0.9595	98.10	
25.5	1,465,316	150,784	0.1029	0.8971	94.12	
26.5	1,221,993	38,274	0.0313	0.9687	84.44	
27.5	1,088,310	17,508	0.0161	0.9839	81.79	
28.5	981,692	24,286	0.0247	0.9753	80.48	
29.5	885,347	17,456	0.0197	0.9803	78.49	
30.5	802,318	21,717	0.0271	0.9729	76.94	
31.5	730,353	19,839	0.0272	0.9728	74.86	
32.5	660,640	16,703	0.0253	0.9747	72.82	
33.5	597,847	13,244	0.0222	0.9778	70.98	
34.5	539,653	12,173	0.0226	0.9774	69.41	
35.5	479,969	10,486	0.0218	0.9782	67.84	
36.5	438,571	3,027	0.0069	0.9931	66.36	
37.5	420,916	1,718	0.0041	0.9959	65.90	
38.5	412,624	2,886	0.0070	0.9930	65.63	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
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	405,417	2,221	0.0055	0.9945	65.17
40.5	399,134	410	0.0010	0.9990	64.82
41.5	396,621	105	0.0003	0.9997	64.75
42.5	394,077	54	0.0001	0.9999	64.73
43.5	371,745	156	0.0004	0.9996	64.73
44.5	346,331	346	0.0010	0.9990	64.70
45.5	302,249	117	0.0004	0.9996	64.63
46.5	250,302	1,016	0.0041	0.9959	64.61
47.5	201,521	109	0.0005	0.9995	64.35
48.5	149,249	97	0.0006	0.9994	64.31
49.5	109,452	70	0.0006	0.9994	64.27
50.5	58,461	87	0.0015	0.9985	64.23
51.5	38,261	178	0.0047	0.9953	64.13
52.5	22,010	203	0.0092	0.9908	63.83
53.5	10,587	71	0.0067	0.9933	63.24
54.5	3,416	62	0.0182	0.9818	62.82
55.5	2,428	177	0.0730	0.9270	61.68
56.5	1,896		0.0000	1.0000	57.18
57.5	1,896		0.0000	1.0000	57.18
58.5	1,192		0.0000	1.0000	57.18
59.5	701		0.0000	1.0000	57.18
60.5	701		0.0000	1.0000	57.18
61.5	268		0.0000	1.0000	57.18
62.5	268		0.0000	1.0000	57.18
63.5	268		0.0000	1.0000	57.18
64.5	268		0.0000	1.0000	57.18
65.5	268		0.0000	1.0000	57.18
66.5	268		0.0000	1.0000	57.18
67.5	191		0.0000	1.0000	57.18
68.5	191		0.0000	1.0000	57.18
69.5	191		0.0000	1.0000	57.18
70.5	191		0.0000	1.0000	57.18
71.5	191		0.0000	1.0000	57.18
72.5	191		0.0000	1.0000	57.18
73.5	191		0.0000	1.0000	57.18
74.5	191		0.0000	1.0000	57.18
75.5	191		0.0000	1.0000	57.18
76.5	191		0.0000	1.0000	57.18
77.5	113		0.0000	1.0000	57.18
78.5	113		0.0000	1.0000	57.18

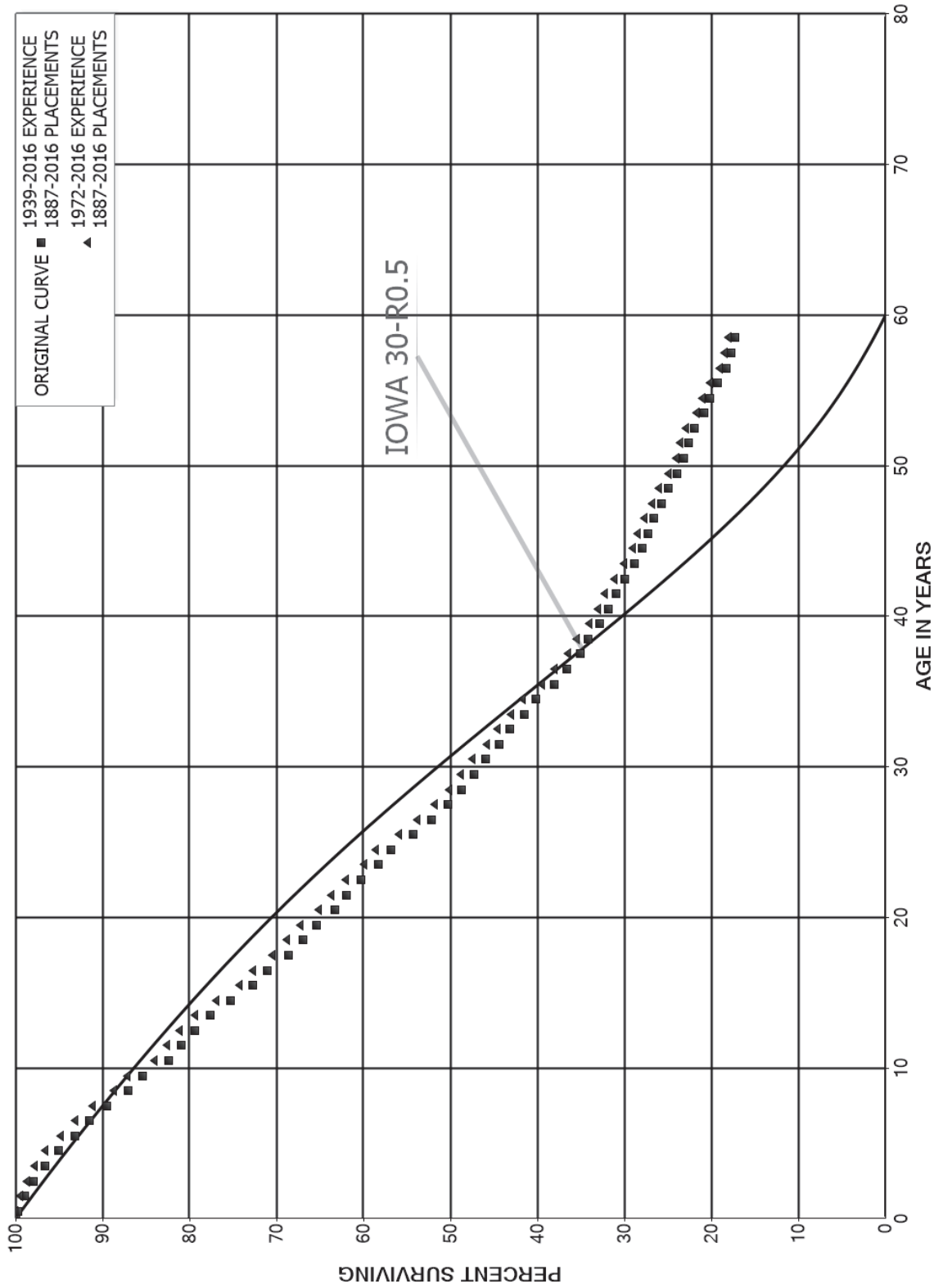
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113		0.0000	1.0000	57.18
80.5	113		0.0000	1.0000	57.18
81.5	113		0.0000	1.0000	57.18
82.5	113		0.0000	1.0000	57.18
83.5	113		0.0000	1.0000	57.18
84.5	113		0.0000	1.0000	57.18
85.5	113		0.0000	1.0000	57.18
86.5	113		0.0000	1.0000	57.18
87.5	113		0.0000	1.0000	57.18
88.5	113		0.0000	1.0000	57.18
89.5	113		0.0000	1.0000	57.18
90.5	113		0.0000	1.0000	57.18
91.5	113		0.0000	1.0000	57.18
92.5	113		0.0000	1.0000	57.18
93.5	113		0.0000	1.0000	57.18
94.5	113		0.0000	1.0000	57.18
95.5	113		0.0000	1.0000	57.18
96.5	113		0.0000	1.0000	57.18
97.5	113		0.0000	1.0000	57.18
98.5					57.18

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1939-2016

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	11,539,721	31,466	0.0027	0.9973	100.00
0.5	10,951,792	88,562	0.0081	0.9919	99.73
1.5	10,647,615	108,546	0.0102	0.9898	98.92
2.5	10,407,161	135,057	0.0130	0.9870	97.91
3.5	10,051,349	163,044	0.0162	0.9838	96.64
4.5	9,734,012	188,970	0.0194	0.9806	95.07
5.5	9,406,695	174,043	0.0185	0.9815	93.23
6.5	9,032,029	192,703	0.0213	0.9787	91.50
7.5	8,716,446	240,456	0.0276	0.9724	89.55
8.5	8,266,163	161,927	0.0196	0.9804	87.08
9.5	7,871,239	270,251	0.0343	0.9657	85.38
10.5	7,456,708	139,522	0.0187	0.9813	82.44
11.5	7,267,776	133,835	0.0184	0.9816	80.90
12.5	7,131,460	159,286	0.0223	0.9777	79.41
13.5	6,467,641	196,824	0.0304	0.9696	77.64
14.5	5,982,528	205,610	0.0344	0.9656	75.27
15.5	5,764,654	132,131	0.0229	0.9771	72.69
16.5	5,474,368	186,057	0.0340	0.9660	71.02
17.5	5,232,656	126,486	0.0242	0.9758	68.61
18.5	4,967,607	111,646	0.0225	0.9775	66.95
19.5	4,742,396	152,907	0.0322	0.9678	65.44
20.5	4,406,715	99,093	0.0225	0.9775	63.33
21.5	4,180,081	113,126	0.0271	0.9729	61.91
22.5	3,889,726	129,452	0.0333	0.9667	60.24
23.5	3,643,701	88,501	0.0243	0.9757	58.23
24.5	3,464,782	155,685	0.0449	0.9551	56.82
25.5	3,194,520	123,556	0.0387	0.9613	54.26
26.5	3,002,175	107,387	0.0358	0.9642	52.16
27.5	2,822,094	90,290	0.0320	0.9680	50.30
28.5	2,674,650	77,235	0.0289	0.9711	48.69
29.5	2,581,718	73,908	0.0286	0.9714	47.28
30.5	2,422,264	83,678	0.0345	0.9655	45.93
31.5	2,295,703	62,323	0.0271	0.9729	44.34
32.5	2,201,060	83,365	0.0379	0.9621	43.14
33.5	2,044,968	63,799	0.0312	0.9688	41.51
34.5	1,870,907	99,788	0.0533	0.9467	40.21
35.5	1,655,165	64,193	0.0388	0.9612	38.07
36.5	1,518,298	63,568	0.0419	0.9581	36.59
37.5	1,419,287	36,192	0.0255	0.9745	35.06
38.5	1,371,998	55,489	0.0404	0.9596	34.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1939-2016

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	1,313,906	39,177	0.0298	0.9702	32.78
40.5	1,273,913	32,403	0.0254	0.9746	31.80
41.5	1,216,133	40,247	0.0331	0.9669	31.00
42.5	1,148,879	44,040	0.0383	0.9617	29.97
43.5	1,059,203	34,051	0.0321	0.9679	28.82
44.5	938,012	19,355	0.0206	0.9794	27.89
45.5	810,691	22,125	0.0273	0.9727	27.32
46.5	737,090	22,022	0.0299	0.9701	26.57
47.5	661,230	21,214	0.0321	0.9679	25.78
48.5	586,003	23,852	0.0407	0.9593	24.95
49.5	501,510	16,854	0.0336	0.9664	23.94
50.5	456,583	9,856	0.0216	0.9784	23.13
51.5	410,821	11,739	0.0286	0.9714	22.63
52.5	366,807	19,991	0.0545	0.9455	21.99
53.5	307,945	8,391	0.0272	0.9728	20.79
54.5	286,190	12,884	0.0450	0.9550	20.22
55.5	238,543	13,002	0.0545	0.9455	19.31
56.5	193,893	5,762	0.0297	0.9703	18.26
57.5	164,132	3,896	0.0237	0.9763	17.72
58.5	132,527	4,724	0.0356	0.9644	17.30
59.5	99,724	1,717	0.0172	0.9828	16.68
60.5	75,548	2,595	0.0344	0.9656	16.39
61.5	48,326	1,375	0.0284	0.9716	15.83
62.5	33,026	2,071	0.0627	0.9373	15.38
63.5	26,387		0.0000	1.0000	14.41
64.5	22,300	413	0.0185	0.9815	14.41
65.5	17,050	133	0.0078	0.9922	14.15
66.5	14,957	141	0.0095	0.9905	14.04
67.5	14,815		0.0000	1.0000	13.90
68.5	13,308		0.0000	1.0000	13.90
69.5	12,492	694	0.0556	0.9444	13.90
70.5	11,740	83	0.0071	0.9929	13.13
71.5	11,035	488	0.0442	0.9558	13.04
72.5	9,631	50	0.0052	0.9948	12.46
73.5	5,356		0.0000	1.0000	12.40
74.5	4,687		0.0000	1.0000	12.40
75.5	4,364	17	0.0039	0.9961	12.40
76.5	4,347	86	0.0199	0.9801	12.35
77.5	3,992	12	0.0030	0.9970	12.10
78.5	3,764	76	0.0201	0.9799	12.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,571		0.0000	1.0000	11.82
80.5	2,571	46	0.0179	0.9821	11.82
81.5	2,405	62	0.0259	0.9741	11.61
82.5	2,331	99	0.0427	0.9573	11.31
83.5	1,974	118	0.0600	0.9400	10.83
84.5	1,856		0.0000	1.0000	10.18
85.5	1,848	58	0.0314	0.9686	10.18
86.5	1,014		0.0000	1.0000	9.86
87.5	260		0.0000	1.0000	9.86
88.5	151		0.0000	1.0000	9.86
89.5	151		0.0000	1.0000	9.86
90.5	151		0.0000	1.0000	9.86
91.5	151	53	0.3505	0.6495	9.86
92.5	98		0.0000	1.0000	6.40
93.5	98		0.0000	1.0000	6.40
94.5	87		0.0000	1.0000	6.40
95.5	87		0.0000	1.0000	6.40
96.5	87		0.0000	1.0000	6.40
97.5	87		0.0000	1.0000	6.40
98.5	87		0.0000	1.0000	6.40
99.5	87		0.0000	1.0000	6.40
100.5	87		0.0000	1.0000	6.40
101.5	87		0.0000	1.0000	6.40
102.5	87		0.0000	1.0000	6.40
103.5	87		0.0000	1.0000	6.40
104.5	87		0.0000	1.0000	6.40
105.5	87		0.0000	1.0000	6.40
106.5	87		0.0000	1.0000	6.40
107.5	87		0.0000	1.0000	6.40
108.5	87		0.0000	1.0000	6.40
109.5	87		0.0000	1.0000	6.40
110.5	87		0.0000	1.0000	6.40
111.5	87		0.0000	1.0000	6.40
112.5	87		0.0000	1.0000	6.40
113.5	87		0.0000	1.0000	6.40
114.5	63	15	0.2412	0.7588	6.40
115.5	48		0.0000	1.0000	4.86
116.5	48		0.0000	1.0000	4.86
117.5	48		0.0000	1.0000	4.86
118.5	48		0.0000	1.0000	4.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1939-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	4.86
120.5	48		0.0000	1.0000	4.86
121.5	48		0.0000	1.0000	4.86
122.5	48		0.0000	1.0000	4.86
123.5	24		0.0000	1.0000	4.86
124.5	24		0.0000	1.0000	4.86
125.5	24		0.0000	1.0000	4.86
126.5					4.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

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	9,181,842	4,654	0.0005	0.9995	100.00
0.5	8,972,276	47,426	0.0053	0.9947	99.95
1.5	8,775,889	66,950	0.0076	0.9924	99.42
2.5	8,701,319	80,150	0.0092	0.9908	98.66
3.5	8,483,245	109,095	0.0129	0.9871	97.75
4.5	8,379,456	155,834	0.0186	0.9814	96.50
5.5	8,097,018	141,792	0.0175	0.9825	94.70
6.5	7,801,126	162,385	0.0208	0.9792	93.04
7.5	7,585,568	211,191	0.0278	0.9722	91.11
8.5	7,275,060	121,776	0.0167	0.9833	88.57
9.5	6,945,107	248,054	0.0357	0.9643	87.09
10.5	6,643,821	114,067	0.0172	0.9828	83.98
11.5	6,581,746	116,446	0.0177	0.9823	82.54
12.5	6,538,276	140,426	0.0215	0.9785	81.08
13.5	5,964,613	184,332	0.0309	0.9691	79.33
14.5	5,562,785	193,137	0.0347	0.9653	76.88
15.5	5,427,510	113,027	0.0208	0.9792	74.21
16.5	5,218,555	166,544	0.0319	0.9681	72.67
17.5	5,029,225	117,640	0.0234	0.9766	70.35
18.5	4,789,515	105,513	0.0220	0.9780	68.70
19.5	4,598,133	145,145	0.0316	0.9684	67.19
20.5	4,298,876	96,033	0.0223	0.9777	65.07
21.5	4,089,329	108,987	0.0267	0.9733	63.61
22.5	3,799,865	125,827	0.0331	0.9669	61.92
23.5	3,556,990	80,820	0.0227	0.9773	59.87
24.5	3,388,384	152,493	0.0450	0.9550	58.51
25.5	3,120,943	121,734	0.0390	0.9610	55.88
26.5	2,933,071	104,758	0.0357	0.9643	53.70
27.5	2,758,262	89,657	0.0325	0.9675	51.78
28.5	2,623,969	71,818	0.0274	0.9726	50.10
29.5	2,536,993	69,374	0.0273	0.9727	48.72
30.5	2,383,812	82,729	0.0347	0.9653	47.39
31.5	2,259,934	58,742	0.0260	0.9740	45.75
32.5	2,169,367	77,644	0.0358	0.9642	44.56
33.5	2,024,624	62,995	0.0311	0.9689	42.96
34.5	1,851,973	97,784	0.0528	0.9472	41.63
35.5	1,638,945	61,589	0.0376	0.9624	39.43
36.5	1,507,295	63,471	0.0421	0.9579	37.95
37.5	1,408,536	35,066	0.0249	0.9751	36.35
38.5	1,366,451	55,289	0.0405	0.9595	35.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

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	1,308,600	38,938	0.0298	0.9702	34.01
40.5	1,270,672	32,311	0.0254	0.9746	33.00
41.5	1,214,126	40,117	0.0330	0.9670	32.16
42.5	1,147,194	43,975	0.0383	0.9617	31.10
43.5	1,057,939	33,927	0.0321	0.9679	29.90
44.5	936,960	19,260	0.0206	0.9794	28.95
45.5	809,762	22,044	0.0272	0.9728	28.35
46.5	736,314	22,014	0.0299	0.9701	27.58
47.5	660,429	21,214	0.0321	0.9679	26.75
48.5	585,194	23,852	0.0408	0.9592	25.89
49.5	501,357	16,839	0.0336	0.9664	24.84
50.5	456,444	9,842	0.0216	0.9784	24.00
51.5	410,687	11,730	0.0286	0.9714	23.49
52.5	366,682	19,991	0.0545	0.9455	22.82
53.5	307,852	8,352	0.0271	0.9729	21.57
54.5	286,000	12,753	0.0446	0.9554	20.99
55.5	238,504	13,002	0.0545	0.9455	20.05
56.5	193,817	5,762	0.0297	0.9703	18.96
57.5	164,059	3,896	0.0237	0.9763	18.39
58.5	132,455	4,719	0.0356	0.9644	17.96
59.5	99,657	1,717	0.0172	0.9828	17.32
60.5	75,480	2,595	0.0344	0.9656	17.02
61.5	48,258	1,375	0.0285	0.9715	16.43
62.5	32,958	2,071	0.0629	0.9371	15.97
63.5	26,296		0.0000	1.0000	14.96
64.5	22,208	413	0.0186	0.9814	14.96
65.5	16,959	133	0.0079	0.9921	14.68
66.5	14,865	141	0.0095	0.9905	14.57
67.5	14,724		0.0000	1.0000	14.43
68.5	13,216		0.0000	1.0000	14.43
69.5	12,449	694	0.0558	0.9442	14.43
70.5	11,697	83	0.0071	0.9929	13.63
71.5	11,035	488	0.0442	0.9558	13.53
72.5	9,583	50	0.0052	0.9948	12.93
73.5	5,308		0.0000	1.0000	12.86
74.5	4,639		0.0000	1.0000	12.86
75.5	4,268	17	0.0040	0.9960	12.86
76.5	4,251	86	0.0203	0.9797	12.81
77.5	3,896	12	0.0031	0.9969	12.55
78.5	3,716	76	0.0204	0.9796	12.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,523		0.0000	1.0000	12.26
80.5	2,523	46	0.0182	0.9818	12.26
81.5	2,405	62	0.0259	0.9741	12.03
82.5	2,331	99	0.0427	0.9573	11.72
83.5	1,974	118	0.0600	0.9400	11.22
84.5	1,856		0.0000	1.0000	10.55
85.5	1,848	58	0.0314	0.9686	10.55
86.5	1,014		0.0000	1.0000	10.22
87.5	260		0.0000	1.0000	10.22
88.5	151		0.0000	1.0000	10.22
89.5	151		0.0000	1.0000	10.22
90.5	151		0.0000	1.0000	10.22
91.5	151	53	0.3505	0.6495	10.22
92.5	98		0.0000	1.0000	6.64
93.5	98		0.0000	1.0000	6.64
94.5	87		0.0000	1.0000	6.64
95.5	87		0.0000	1.0000	6.64
96.5	87		0.0000	1.0000	6.64
97.5	87		0.0000	1.0000	6.64
98.5	87		0.0000	1.0000	6.64
99.5	87		0.0000	1.0000	6.64
100.5	87		0.0000	1.0000	6.64
101.5	87		0.0000	1.0000	6.64
102.5	87		0.0000	1.0000	6.64
103.5	87		0.0000	1.0000	6.64
104.5	87		0.0000	1.0000	6.64
105.5	87		0.0000	1.0000	6.64
106.5	87		0.0000	1.0000	6.64
107.5	87		0.0000	1.0000	6.64
108.5	87		0.0000	1.0000	6.64
109.5	87		0.0000	1.0000	6.64
110.5	87		0.0000	1.0000	6.64
111.5	87		0.0000	1.0000	6.64
112.5	87		0.0000	1.0000	6.64
113.5	87		0.0000	1.0000	6.64
114.5	63	15	0.2412	0.7588	6.64
115.5	48		0.0000	1.0000	5.04
116.5	48		0.0000	1.0000	5.04
117.5	48		0.0000	1.0000	5.04
118.5	48		0.0000	1.0000	5.04

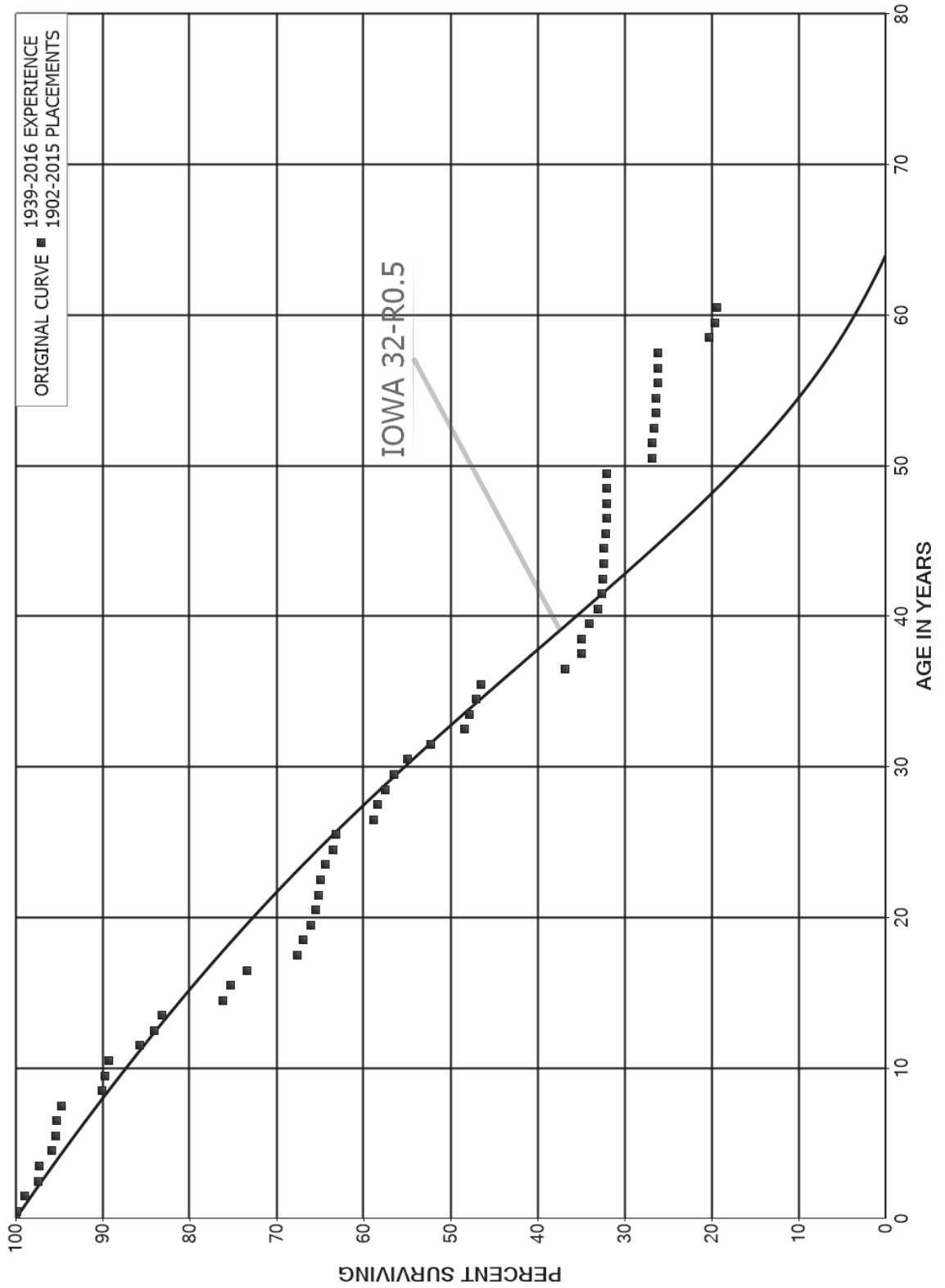
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	5.04
120.5	48		0.0000	1.0000	5.04
121.5	48		0.0000	1.0000	5.04
122.5	48		0.0000	1.0000	5.04
123.5	24		0.0000	1.0000	5.04
124.5	24		0.0000	1.0000	5.04
125.5	24		0.0000	1.0000	5.04
126.5					5.04

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387 OTHER EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016		
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	314,464	569	0.0018	0.9982	100.00
0.5	317,598	2,879	0.0091	0.9909	99.82
1.5	324,697	5,032	0.0155	0.9845	98.91
2.5	324,094	434	0.0013	0.9987	97.38
3.5	323,270	4,881	0.0151	0.9849	97.25
4.5	330,508	1,221	0.0037	0.9963	95.78
5.5	323,572	650	0.0020	0.9980	95.43
6.5	251,252	1,423	0.0057	0.9943	95.24
7.5	246,883	12,163	0.0493	0.9507	94.70
8.5	212,959	781	0.0037	0.9963	90.03
9.5	212,258	1,039	0.0049	0.9951	89.70
10.5	214,229	8,483	0.0396	0.9604	89.26
11.5	206,942	4,126	0.0199	0.9801	85.73
12.5	202,673	1,962	0.0097	0.9903	84.02
13.5	200,457	16,985	0.0847	0.9153	83.21
14.5	181,633	2,175	0.0120	0.9880	76.16
15.5	177,246	4,432	0.0250	0.9750	75.24
16.5	171,486	13,461	0.0785	0.9215	73.36
17.5	158,072	1,443	0.0091	0.9909	67.60
18.5	156,995	2,189	0.0139	0.9861	66.99
19.5	154,747	1,231	0.0080	0.9920	66.05
20.5	153,516	851	0.0055	0.9945	65.53
21.5	151,876	547	0.0036	0.9964	65.16
22.5	150,915	1,225	0.0081	0.9919	64.93
23.5	150,839	2,127	0.0141	0.9859	64.40
24.5	147,381	776	0.0053	0.9947	63.49
25.5	146,605	9,979	0.0681	0.9319	63.16
26.5	136,860	1,144	0.0084	0.9916	58.86
27.5	135,604	2,124	0.0157	0.9843	58.37
28.5	133,113	2,246	0.0169	0.9831	57.46
29.5	130,400	3,591	0.0275	0.9725	56.49
30.5	126,829	6,112	0.0482	0.9518	54.93
31.5	106,161	7,792	0.0734	0.9266	52.28
32.5	98,166	1,184	0.0121	0.9879	48.45
33.5	95,276	1,534	0.0161	0.9839	47.86
34.5	87,060	1,062	0.0122	0.9878	47.09
35.5	72,254	15,093	0.2089	0.7911	46.52
36.5	57,165	2,780	0.0486	0.9514	36.80
37.5	54,295	33	0.0006	0.9994	35.01
38.5	54,235	1,517	0.0280	0.9720	34.99

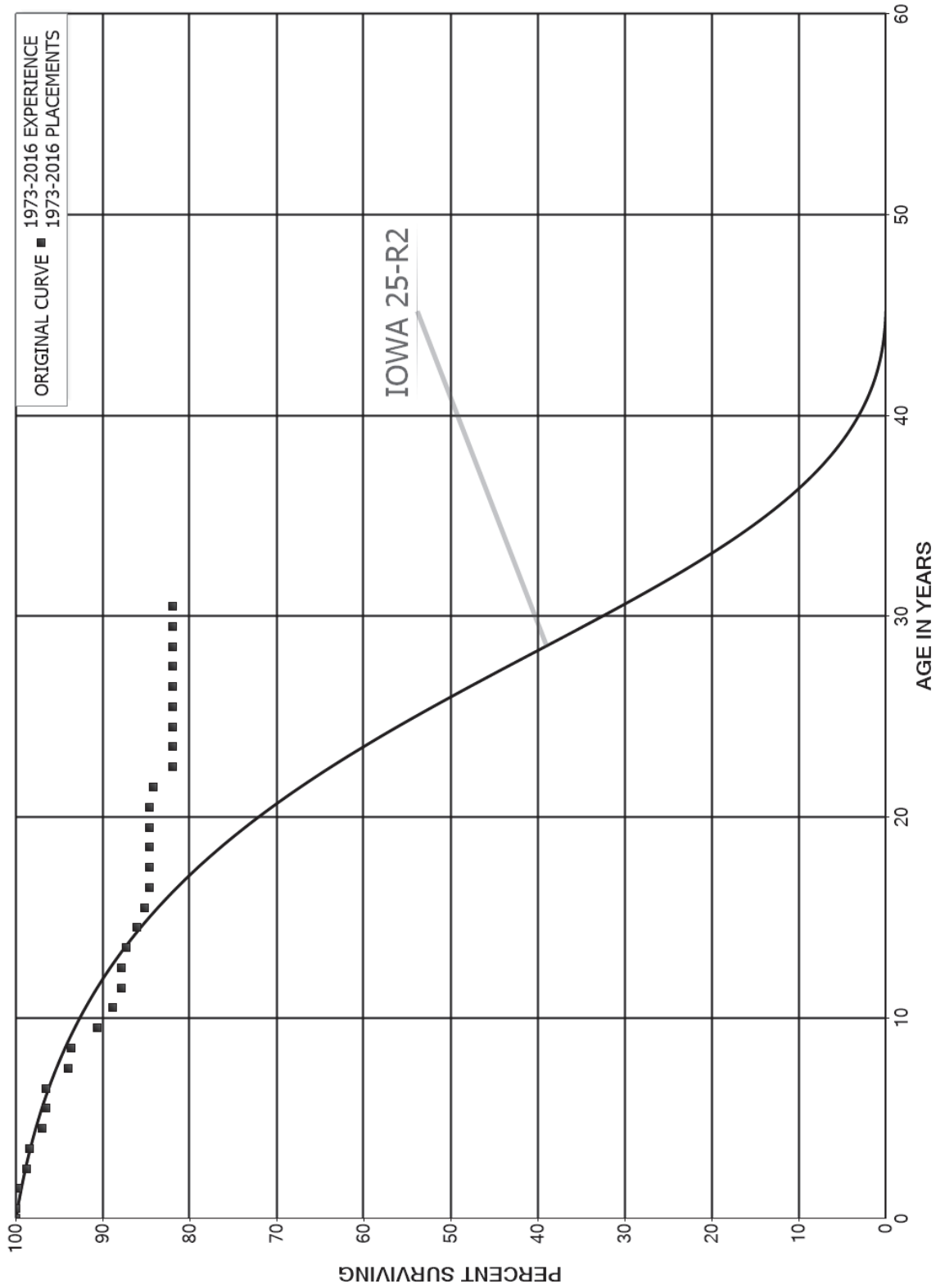
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016		
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	52,719	1,505	0.0285	0.9715	34.01
40.5	51,214	676	0.0132	0.9868	33.04
41.5	50,538	217	0.0043	0.9957	32.60
42.5	50,302	99	0.0020	0.9980	32.46
43.5	50,092	64	0.0013	0.9987	32.40
44.5	42,118	263	0.0062	0.9938	32.36
45.5	41,247	67	0.0016	0.9984	32.16
46.5	41,181	82	0.0020	0.9980	32.10
47.5	41,099		0.0000	1.0000	32.04
48.5	41,099		0.0000	1.0000	32.04
49.5	40,647	6,669	0.1641	0.8359	32.04
50.5	33,978		0.0000	1.0000	26.78
51.5	33,978	263	0.0077	0.9923	26.78
52.5	33,715	263	0.0078	0.9922	26.58
53.5	33,372		0.0000	1.0000	26.37
54.5	25,746	166	0.0065	0.9935	26.37
55.5	25,580		0.0000	1.0000	26.20
56.5	25,580		0.0000	1.0000	26.20
57.5	25,391	5,748	0.2264	0.7736	26.20
58.5	19,643	645	0.0329	0.9671	20.27
59.5	4,623	40	0.0087	0.9913	19.60
60.5	4,583		0.0000	1.0000	19.43
61.5	295	11	0.0369	0.9631	19.43
62.5	284		0.0000	1.0000	18.72
63.5	284		0.0000	1.0000	18.72
64.5	284	5	0.0158	0.9842	18.72
65.5	280		0.0000	1.0000	18.42
66.5	190	2	0.0106	0.9894	18.42
67.5	188	12	0.0617	0.9383	18.22
68.5	176		0.0000	1.0000	17.10
69.5	106		0.0000	1.0000	17.10
70.5	106		0.0000	1.0000	17.10
71.5	106		0.0000	1.0000	17.10
72.5	106		0.0000	1.0000	17.10
73.5	106		0.0000	1.0000	17.10
74.5	38		0.0000	1.0000	17.10
75.5					17.10

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
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	8,732,986		0.0000	1.0000	100.00
0.5	6,377,954	15,389	0.0024	0.9976	100.00
1.5	4,140,818	43,538	0.0105	0.9895	99.76
2.5	2,076,627	6,294	0.0030	0.9970	98.71
3.5	1,309,164	19,945	0.0152	0.9848	98.41
4.5	1,126,022	5,100	0.0045	0.9955	96.91
5.5	1,070,447		0.0000	1.0000	96.47
6.5	946,961	25,259	0.0267	0.9733	96.47
7.5	915,870	2,721	0.0030	0.9970	93.90
8.5	913,148	29,014	0.0318	0.9682	93.62
9.5	874,197	17,977	0.0206	0.9794	90.65
10.5	838,949	8,448	0.0101	0.9899	88.78
11.5	592,108		0.0000	1.0000	87.89
12.5	472,532	3,511	0.0074	0.9926	87.89
13.5	466,695	6,349	0.0136	0.9864	87.23
14.5	460,346	4,937	0.0107	0.9893	86.05
15.5	312,941	1,836	0.0059	0.9941	85.12
16.5	260,926		0.0000	1.0000	84.63
17.5	260,926		0.0000	1.0000	84.63
18.5	260,926		0.0000	1.0000	84.63
19.5	260,926		0.0000	1.0000	84.63
20.5	260,926	1,490	0.0057	0.9943	84.63
21.5	259,436	6,651	0.0256	0.9744	84.14
22.5	248,703		0.0000	1.0000	81.98
23.5	246,985		0.0000	1.0000	81.98
24.5	240,475		0.0000	1.0000	81.98
25.5	208,880		0.0000	1.0000	81.98
26.5	170,927		0.0000	1.0000	81.98
27.5	167,501		0.0000	1.0000	81.98
28.5	167,501		0.0000	1.0000	81.98
29.5	127,496		0.0000	1.0000	81.98
30.5	65,900		0.0000	1.0000	81.98
31.5	38,547		0.0000	1.0000	81.98
32.5	33,816		0.0000	1.0000	81.98
33.5	23,121		0.0000	1.0000	81.98
34.5	23,121		0.0000	1.0000	81.98
35.5	23,121		0.0000	1.0000	81.98
36.5	21,976		0.0000	1.0000	81.98
37.5	21,976		0.0000	1.0000	81.98
38.5	21,976		0.0000	1.0000	81.98

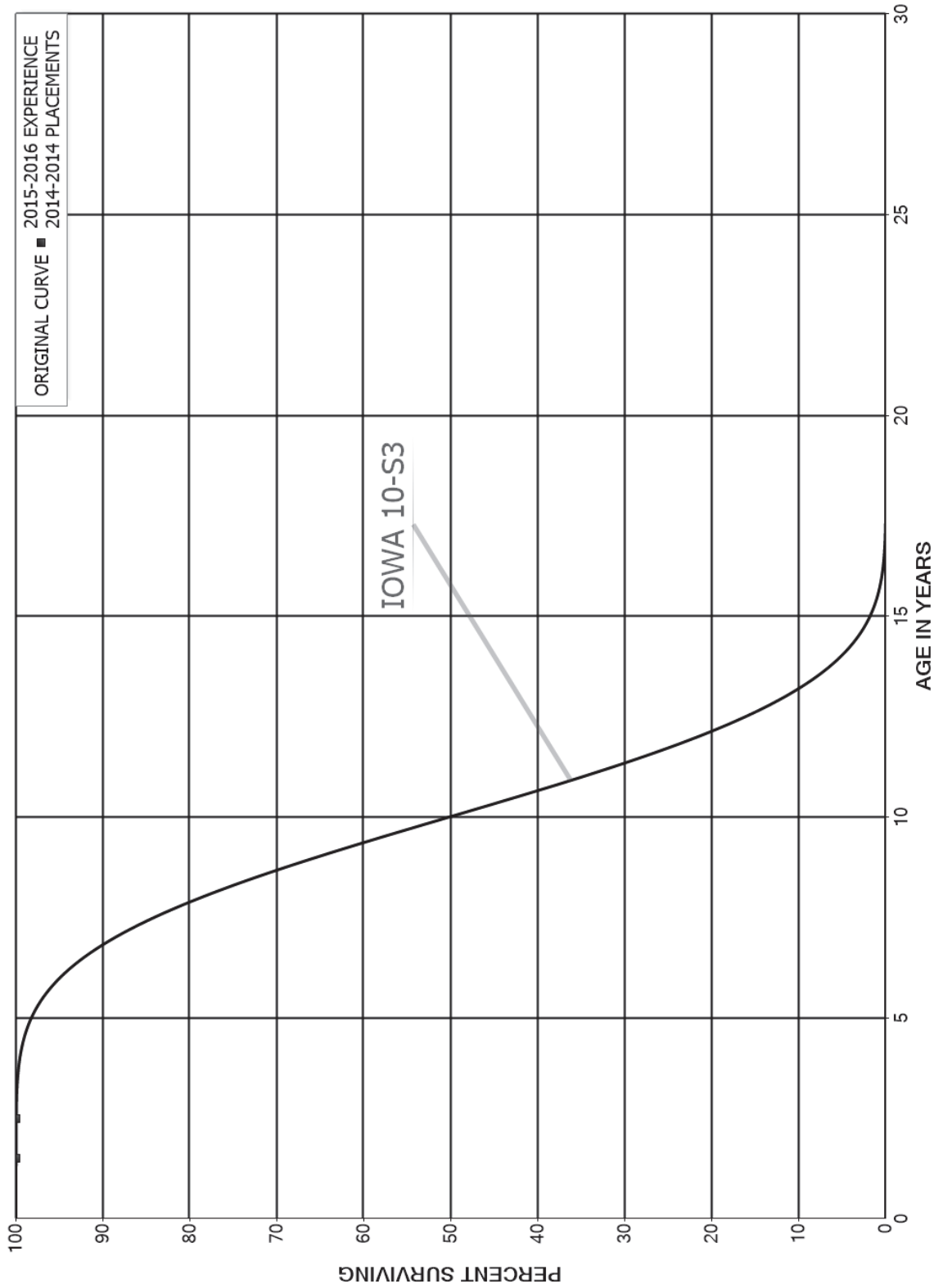
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
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	21,976		0.0000	1.0000	81.98
40.5	15,667		0.0000	1.0000	81.98
41.5	12,478		0.0000	1.0000	81.98
42.5	917		0.0000	1.0000	81.98
43.5					81.98

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



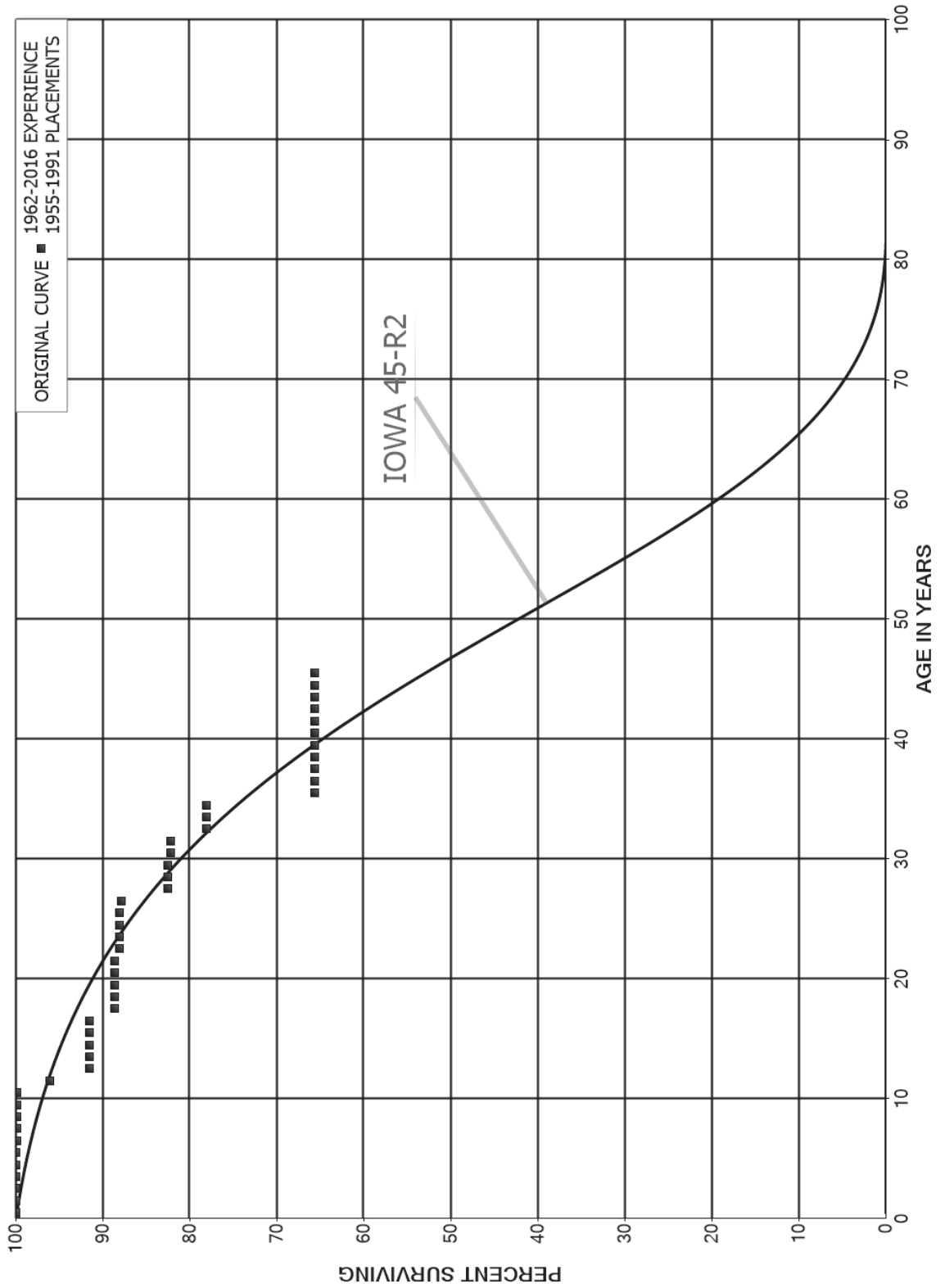
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2014			EXPERIENCE BAND 2015-2016		
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					
0.5					
1.5	2,053,366		0.0000	1.0000	100.00
2.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2016		
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	53,278		0.0000	1.0000	100.00
0.5	53,278		0.0000	1.0000	100.00
1.5	53,278		0.0000	1.0000	100.00
2.5	55,408		0.0000	1.0000	100.00
3.5	56,248		0.0000	1.0000	100.00
4.5	63,839		0.0000	1.0000	100.00
5.5	67,451	140	0.0021	0.9979	100.00
6.5	68,481		0.0000	1.0000	99.79
7.5	68,481		0.0000	1.0000	99.79
8.5	68,481		0.0000	1.0000	99.79
9.5	68,481		0.0000	1.0000	99.79
10.5	68,481	2,559	0.0374	0.9626	99.79
11.5	65,922	3,138	0.0476	0.9524	96.06
12.5	62,784		0.0000	1.0000	91.49
13.5	62,784		0.0000	1.0000	91.49
14.5	62,784		0.0000	1.0000	91.49
15.5	62,784		0.0000	1.0000	91.49
16.5	62,784	1,982	0.0316	0.9684	91.49
17.5	60,802		0.0000	1.0000	88.60
18.5	60,802		0.0000	1.0000	88.60
19.5	60,802		0.0000	1.0000	88.60
20.5	60,802		0.0000	1.0000	88.60
21.5	60,802	368	0.0060	0.9940	88.60
22.5	60,434		0.0000	1.0000	88.07
23.5	76,736		0.0000	1.0000	88.07
24.5	121,259		0.0000	1.0000	88.07
25.5	114,381	257	0.0022	0.9978	88.07
26.5	68,781	4,164	0.0605	0.9395	87.87
27.5	55,193		0.0000	1.0000	82.55
28.5	45,764		0.0000	1.0000	82.55
29.5	38,977	189	0.0048	0.9952	82.55
30.5	38,788		0.0000	1.0000	82.15
31.5	38,788	1,918	0.0495	0.9505	82.15
32.5	33,420		0.0000	1.0000	78.09
33.5	25,548		0.0000	1.0000	78.09
34.5	25,548	4,084	0.1599	0.8401	78.09
35.5	21,464		0.0000	1.0000	65.60
36.5	21,464		0.0000	1.0000	65.60
37.5	21,464		0.0000	1.0000	65.60
38.5	21,464		0.0000	1.0000	65.60

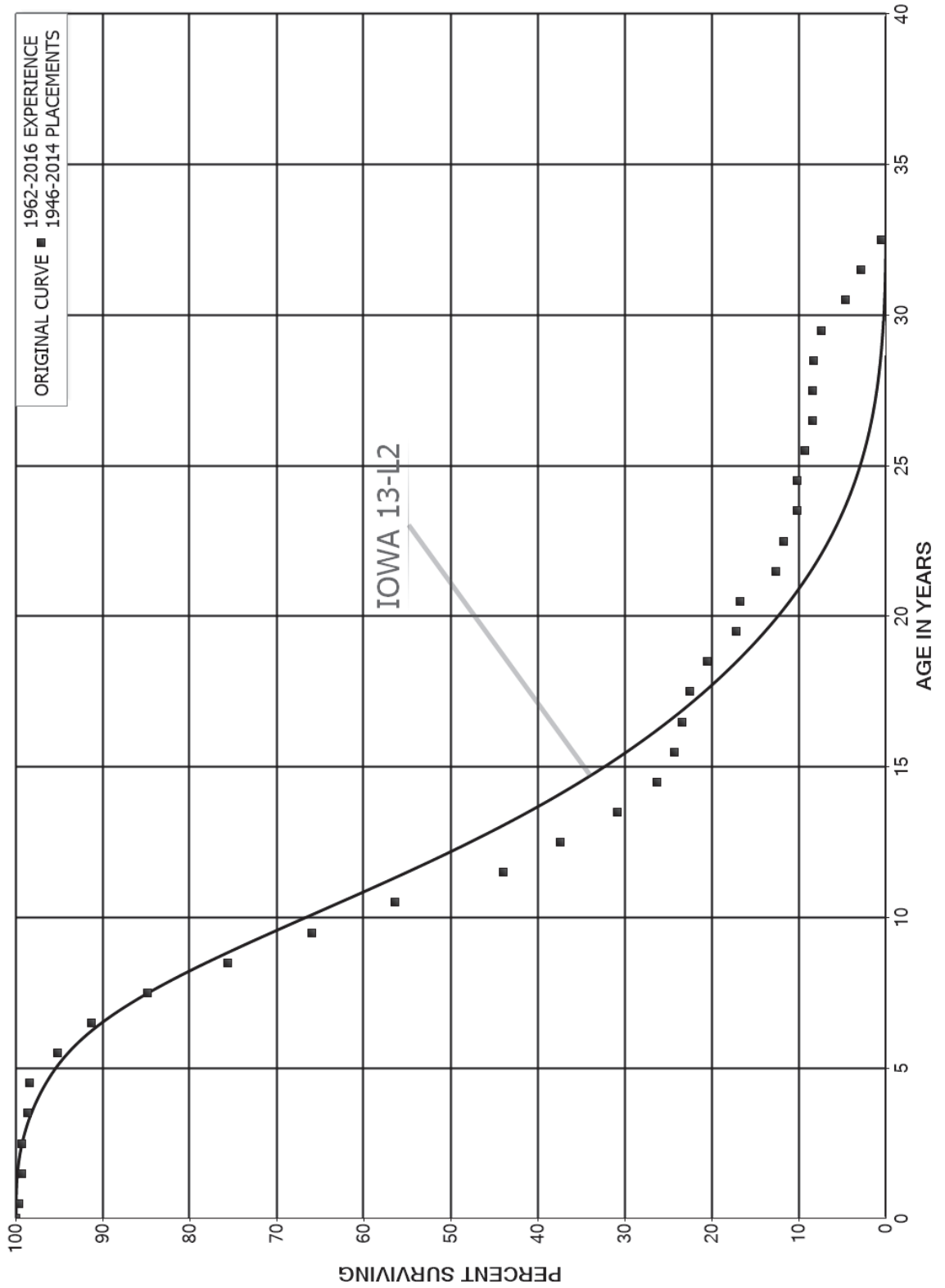
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2016		
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	21,464		0.0000	1.0000	65.60
40.5	21,464		0.0000	1.0000	65.60
41.5	21,464		0.0000	1.0000	65.60
42.5	21,464		0.0000	1.0000	65.60
43.5	21,464		0.0000	1.0000	65.60
44.5	21,464		0.0000	1.0000	65.60
45.5	3,493		0.0000	1.0000	65.60
46.5	3,493		0.0000	1.0000	65.60
47.5	3,493		0.0000	1.0000	65.60
48.5	3,493		0.0000	1.0000	65.60
49.5	3,493		0.0000	1.0000	65.60
50.5	3,493		0.0000	1.0000	65.60
51.5	3,493		0.0000	1.0000	65.60
52.5	3,493		0.0000	1.0000	65.60
53.5	3,493		0.0000	1.0000	65.60
54.5	3,493		0.0000	1.0000	65.60
55.5	3,493		0.0000	1.0000	65.60
56.5	3,493		0.0000	1.0000	65.60
57.5	1,363		0.0000	1.0000	65.60
58.5	1,171		0.0000	1.0000	65.60
59.5	1,171		0.0000	1.0000	65.60
60.5	1,171		0.0000	1.0000	65.60
61.5					65.60

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
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	4,058,725	15,475	0.0038	0.9962	100.00
0.5	4,145,425	14,936	0.0036	0.9964	99.62
1.5	4,341,921		0.0000	1.0000	99.26
2.5	4,513,824	31,755	0.0070	0.9930	99.26
3.5	4,796,247	10,314	0.0022	0.9978	98.56
4.5	4,920,739	157,094	0.0319	0.9681	98.35
5.5	4,964,891	206,581	0.0416	0.9584	95.21
6.5	5,028,890	354,400	0.0705	0.9295	91.25
7.5	4,888,754	529,216	0.1083	0.8917	84.82
8.5	4,511,032	580,245	0.1286	0.8714	75.64
9.5	3,995,669	575,507	0.1440	0.8560	65.91
10.5	3,467,057	766,070	0.2210	0.7790	56.41
11.5	2,710,291	402,404	0.1485	0.8515	43.95
12.5	2,315,669	409,505	0.1768	0.8232	37.42
13.5	1,529,599	226,812	0.1483	0.8517	30.81
14.5	1,282,247	97,608	0.0761	0.9239	26.24
15.5	1,170,347	43,454	0.0371	0.9629	24.24
16.5	702,477	24,560	0.0350	0.9650	23.34
17.5	500,939	45,598	0.0910	0.9090	22.52
18.5	455,341	72,406	0.1590	0.8410	20.47
19.5	391,206	11,835	0.0303	0.9697	17.22
20.5	385,866	93,972	0.2435	0.7565	16.70
21.5	272,616	20,302	0.0745	0.9255	12.63
22.5	206,895	27,379	0.1323	0.8677	11.69
23.5	176,897		0.0000	1.0000	10.14
24.5	169,277	14,647	0.0865	0.9135	10.14
25.5	84,418	7,495	0.0888	0.9112	9.27
26.5	62,257		0.0000	1.0000	8.44
27.5	62,257	1,083	0.0174	0.9826	8.44
28.5	61,174	6,354	0.1039	0.8961	8.30
29.5	54,820	20,850	0.3803	0.6197	7.43
30.5	33,970	13,450	0.3959	0.6041	4.61
31.5	20,520	17,100	0.8333	0.1667	2.78
32.5	3,420		0.0000	1.0000	0.46
33.5	3,420		0.0000	1.0000	0.46
34.5	3,420		0.0000	1.0000	0.46
35.5	3,420		0.0000	1.0000	0.46
36.5	3,420		0.0000	1.0000	0.46
37.5	3,420		0.0000	1.0000	0.46
38.5	3,420	1,460	0.4269	0.5731	0.46

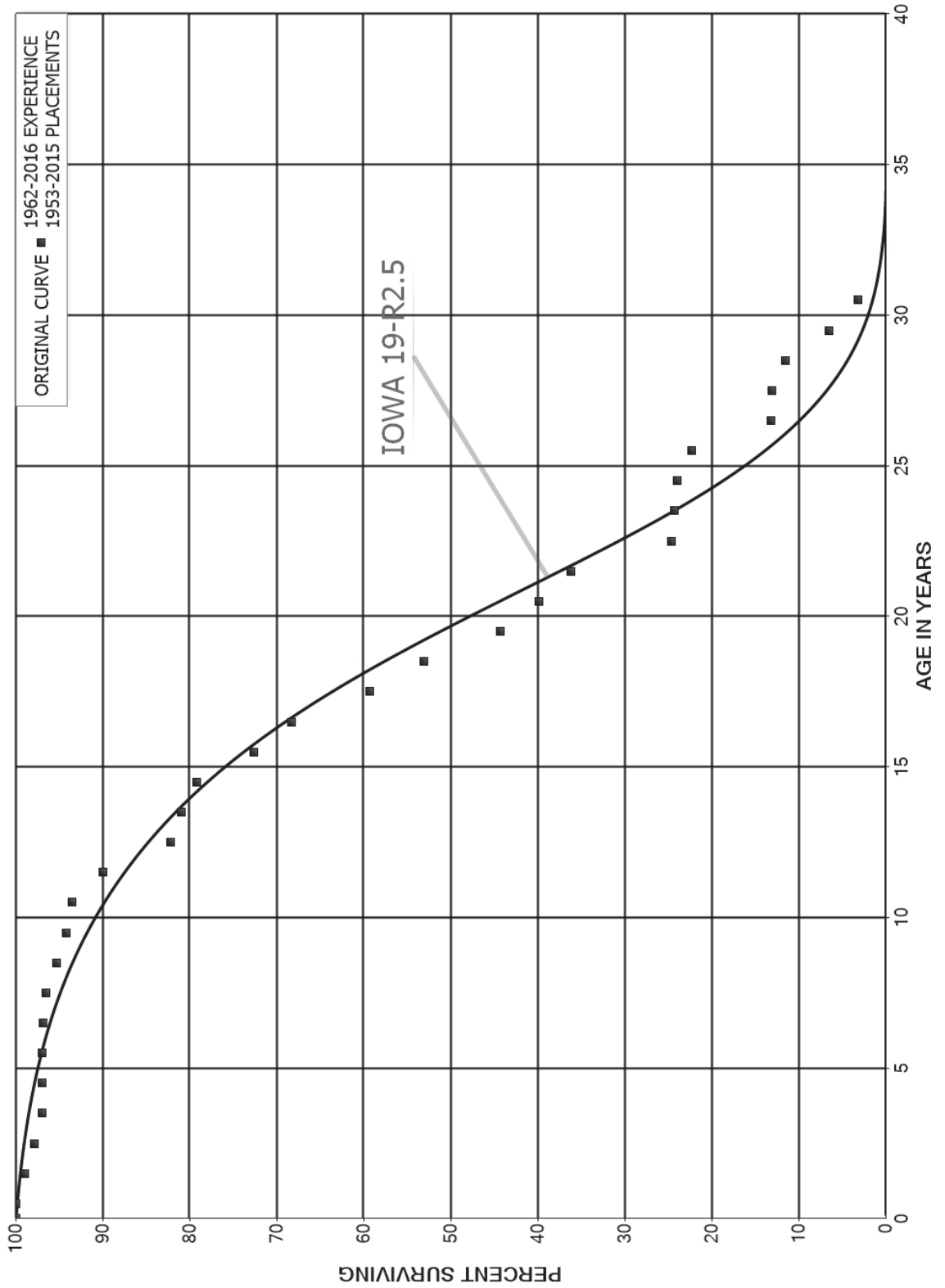
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
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	1,960		0.0000	1.0000	0.27
40.5	1,960		0.0000	1.0000	0.27
41.5	1,960	547	0.2791	0.7209	0.27
42.5	1,413	1,413	1.0000		0.19
43.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016		
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	2,360,920		0.0000	1.0000	100.00
0.5	2,361,050	24,817	0.0105	0.9895	100.00
1.5	2,287,466	25,461	0.0111	0.9889	98.95
2.5	2,021,573	19,252	0.0095	0.9905	97.85
3.5	1,981,765		0.0000	1.0000	96.92
4.5	1,998,263	398	0.0002	0.9998	96.92
5.5	1,563,806	588	0.0004	0.9996	96.90
6.5	1,558,951	4,945	0.0032	0.9968	96.86
7.5	1,570,021	20,188	0.0129	0.9871	96.55
8.5	1,559,372	18,408	0.0118	0.9882	95.31
9.5	1,538,549	10,809	0.0070	0.9930	94.19
10.5	1,530,715	58,709	0.0384	0.9616	93.52
11.5	1,472,006	126,457	0.0859	0.9141	89.94
12.5	1,342,573	21,469	0.0160	0.9840	82.21
13.5	1,321,104	27,550	0.0209	0.9791	80.90
14.5	1,208,582	99,907	0.0827	0.9173	79.21
15.5	991,478	59,243	0.0598	0.9402	72.66
16.5	671,334	89,312	0.1330	0.8670	68.32
17.5	521,921	54,563	0.1045	0.8955	59.23
18.5	462,653	76,796	0.1660	0.8340	53.04
19.5	311,992	30,645	0.0982	0.9018	44.23
20.5	154,142	14,422	0.0936	0.9064	39.89
21.5	127,978	40,773	0.3186	0.6814	36.16
22.5	257,286	3,924	0.0153	0.9847	24.64
23.5	479,993	5,256	0.0109	0.9891	24.26
24.5	304,658	21,170	0.0695	0.9305	24.00
25.5	56,856	23,255	0.4090	0.5910	22.33
26.5	33,601	397	0.0118	0.9882	13.20
27.5	33,204	3,978	0.1198	0.8802	13.04
28.5	29,225	12,669	0.4335	0.5665	11.48
29.5	16,557	8,428	0.5090	0.4910	6.50
30.5	8,129	2,202	0.2709	0.7291	3.19
31.5	5,927		0.0000	1.0000	2.33
32.5	5,927	654	0.1104	0.8896	2.33
33.5	5,272	175	0.0332	0.9668	2.07
34.5	5,097		0.0000	1.0000	2.00
35.5	5,097		0.0000	1.0000	2.00
36.5	5,097	605	0.1187	0.8813	2.00
37.5	4,493	121	0.0269	0.9731	1.76
38.5	4,372		0.0000	1.0000	1.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016			
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	4,372	45	0.0102	0.9898	1.72	
40.5	4,327	2,211	0.5108	0.4892	1.70	
41.5	2,117	1,425	0.6731	0.3269	0.83	
42.5	692		0.0000	1.0000	0.27	
43.5	692		0.0000	1.0000	0.27	
44.5	692	692	1.0000		0.27	
45.5						

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,225	4,225				0.0
1914	6,539	6,538		1	1	0.0
1915	9,321	9,321			1	0.0
1916	2,191	2,192		1-		0.0
1917	3,122	3,122				0.0
1918	1,715	1,715				0.0
1919	1,188	1,188				0.0
1920	2,651	2,467		184	184	0.0
1921	2,999	2,988		11	195	0.0
1922	6,389	6,350		39	234	0.0
1923	7,373	7,317		56	290	0.0
1924	4,162	4,125		37	327	0.0
1925	10,625	10,504		121	448	0.0
1926	6,459	6,394		65	513	0.0
1927	7,765	7,694		71	584	0.0
1928	10,028	9,855		173	757	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1929	18,977	18,016		961	1,718	0.0
1930	8,576	7,908		668	2,386	0.0
1931	6,251	5,862		389	2,775	0.0
1932	3,785	3,455		330	3,105	0.0
1933	6,013	5,331		682	3,787	0.0
1934	6,886	6,491		395	4,182	0.0
1935	2,010	1,791		219	4,401	0.0
1936	9,293	8,288		1,005	5,406	0.0
1937	13,282	12,350		932	6,338	0.0
1938	30,267	26,121		4,146	10,484	0.0
1939	102,154	77,087		25,067	35,551	0.0
1940	94,514	71,604		22,910	58,461	0.0
1941	130,792	95,896		34,896	93,357	0.0
1942	84,796	64,539		20,257	113,614	0.0
1943	44,776	34,200		10,576	124,190	0.0
1944	25,804	20,540		5,264	129,454	0.0
1945	23,531	18,477		5,054	134,508	0.0
1946	75,283	56,846		18,437	152,945	0.0
1947	89,606	68,528		21,078	174,023	0.0
1948	237,029	174,748		62,281	236,304	0.0
1949	518,749	368,440		150,309	386,613	0.0
1950	966,373	678,035		288,338	674,951	0.0
1951	824,436	584,456		239,980	914,931	0.0
1952	1,714,283	1,168,276		546,007	1,460,938	0.0
1953	1,184,043	815,970		368,073	1,829,011	0.1
1954	1,626,651	1,119,555		507,096	2,336,107	0.1
1955	4,046,213	2,723,195		1,323,018	3,659,125	0.1
1956	2,565,264	1,723,669		841,595	4,500,720	0.2
1957	3,361,795	2,260,515		1,101,280	5,602,000	0.2
1958	4,065,338	2,736,236		1,329,102	6,931,102	0.2
1959	3,425,472	2,290,947		1,134,525	8,065,627	0.3
1960	3,567,661	2,376,324		1,191,337	9,256,964	0.3
1961	3,928,879	2,597,278		1,331,601	10,588,565	0.4
1962	3,707,142	2,437,506		1,269,636	11,858,201	0.4
1963	4,589,888	2,982,701		1,607,187	13,465,388	0.5
1964	4,778,258	3,116,737		1,661,521	15,126,909	0.5
1965	3,939,443	2,570,221		1,369,222	16,496,131	0.6
1966	5,256,065	3,390,395		1,865,670	18,361,801	0.6
1967	5,184,505	3,321,781		1,862,724	20,224,525	0.7
1968	4,627,445	2,899,131		1,728,314	21,952,839	0.7
1969	3,880,259	2,355,095		1,525,164	23,478,003	0.8
1970	3,942,541	2,786,885		1,155,656	24,633,659	0.8
1971	5,705,953	3,581,847		2,124,106	26,757,765	0.9
1972	3,248,509	1,906,662		1,341,847	28,099,612	1.0
1973	3,575,978	1,772,978		1,803,000	29,902,612	1.0
1974	3,089,869	1,347,094		1,742,775	31,645,387	1.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1975	3,105,561	1,356,763	1,748,798		33,394,185	1.1
1976	2,818,915	1,537,877	1,281,038		34,675,223	1.2
1977	6,368,111	3,452,700	2,915,411		37,590,634	1.3
1978	6,382,782	3,385,540	2,997,242		40,587,876	1.4
1979	7,944,057	4,224,491	3,719,566		44,307,442	1.5
1980	10,604,529	5,635,693	4,968,836		49,276,278	1.7
1981	12,384,709	6,541,647	5,843,062		55,119,340	1.9
1982	11,081,152	5,664,702	5,416,450		60,535,790	2.1
1983	9,779,312	4,943,367	4,835,945		65,371,735	2.2
1984	11,244,565	5,632,047	5,612,518		70,984,253	2.4
1985	11,493,663	5,766,937	5,726,726		76,710,979	2.6
1986	12,918,928	6,360,435	6,558,493		83,269,472	2.8
1987	13,795,989	6,777,836	7,018,153		90,287,625	3.1
1988	16,047,897	7,665,431	8,382,466		98,670,091	3.4
1989	15,010,643	7,091,080	7,919,563		106,589,654	3.6
1990	13,355,953	6,271,131	7,084,822		113,674,476	3.9
1991	13,205,268	6,076,063	7,129,205		120,803,681	4.1
1992	14,745,183	6,595,585	8,149,598		128,953,279	4.4
1993	15,659,313	6,834,472	8,824,841		137,778,120	4.7
1994	18,744,441	7,841,363	10,903,078		148,681,198	5.1
1995	17,815,444	7,175,038	10,640,406		159,321,604	5.4
1996	19,527,942	8,067,604	11,460,338		170,781,942	5.8
1997	21,726,152	8,970,240	12,755,912		183,537,854	6.2
1998	20,032,994	7,888,094	12,144,900		195,682,754	6.7
1999	18,876,950	7,221,189	11,655,761		207,338,515	7.1
2000	20,471,389	8,153,440	12,317,949		219,656,464	7.5
2001	20,831,918	7,523,939	13,307,979		232,964,443	7.9
2002	16,853,075	6,094,501	10,758,574		243,723,017	8.3
2003	20,657,237	7,166,071	13,491,166		257,214,183	8.7
2004	28,860,770	9,201,268	19,659,502		276,873,685	9.4
2005	34,171,519	9,844,164	24,327,355		301,201,040	10.2
2006	22,194,468	6,327,505	15,866,963		317,068,003	10.8
2007	55,065,923	14,518,538	40,547,385		357,615,388	12.2
2008	77,640,697	19,478,400	58,162,297		415,777,685	14.1
2009	52,787,046	12,602,810	40,184,236		455,961,921	15.5
2010	67,482,964	15,357,851	52,125,113		508,087,034	17.3
2011	123,485,770	31,043,262	92,442,508		600,529,542	20.4
2012	133,647,191	29,655,142	103,992,049		704,521,591	24.0
2013	162,799,576	28,653,712	134,145,864		838,667,455	28.5
2014	181,194,669	31,259,343	149,935,326		988,602,781	33.6
2015	184,853,100	28,100,525	156,752,575	1,145,355,356		39.0
2016	217,557,653	27,501,817	190,055,836	1,335,411,192		45.4
2017	260,869,944	31,110,013	229,759,931	1,565,171,123		53.2
2018	230,653,809	22,791,418	207,862,391	1,773,033,514		60.3
2019	328,928,934	25,619,524	303,309,410	2,076,342,924		70.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2020	315,660,968	18,584,583	297,076,377		2,373,419,309	80.7
2021	276,059,934	10,624,861	265,435,072		2,638,854,381	89.8
2022	306,025,436	4,831,447	301,193,989		2,940,048,370	100.0
SUBTOTAL	3,551,994,062	611,945,697	2,940,048,362			
AMORTIZABLE PLANT	63,898,071	24,991,116	38,906,955			
NONDEPRECIABLE PLANT	3,533,233	234,689	3,298,544			
TOTAL	3,619,425,366	637,171,502	2,982,253,861			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,787	1,895	1	3.08	
1973	35.65	34	36			
	1,932.08	1,821	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	116,880	116,949	7,298	3.00	2,433
1971	44,955.88	42,253	42,278	2,678	3.00	893
1972	14,771.99	13,868	13,876	896	3.01	298
1973	1,046.90	982	983	64	3.01	21
1996	107,318.16	96,103	96,159	11,159	3.08	3,623
1997	932.86	832	832	101	3.07	33
1998	7,804.72	6,937	6,941	864	3.05	283
2001	87,639.68	76,580	76,625	11,015	3.09	3,565
2003	212,167.85	183,313	183,421	28,747	3.06	9,394
2004	195,419.81	167,358	167,456	27,964	3.09	9,050
2008	670,893.34	553,219	553,544	117,349	3.07	38,224
2009	11,299.51	9,187	9,192	2,108	3.09	682
2012	59,116.96	45,632	45,659	13,458	3.08	4,369
2013	744,499.18	561,576	561,905	182,594	3.07	59,477
2014	847,869.30	620,810	621,174	226,695	3.08	73,602
2015	51,937.15	36,709	36,731	15,206	3.08	4,937
2016	9,550.22	6,459	6,463	3,087	3.07	1,006
2018	29,388.01	17,327	17,337	12,051	3.07	3,925
2019	29,178.67	15,354	15,363	13,816	3.08	4,486
2021	44,803.07	14,135	14,143	30,660	3.07	9,987
	3,294,840.03	2,585,514	2,587,031	707,809		230,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 6.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	308,152	306,090	20,170	3.08	6,549
1971	246,359.45	232,438	230,882	15,477	3.08	5,025
1972	166,322.06	156,747	155,698	10,624	3.08	3,449
2020	162,265.00	71,298	70,821	91,444	3.08	29,690
2021	225,565.57	71,010	70,535	155,031	3.08	50,335
	1,126,771.93	839,645	834,026	292,746		95,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 8.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	58,961	47,223	15,484	2.79	5,550
1971	60,755.98	57,085	45,720	15,036	2.80	5,370
1972	42,286.87	39,691	31,789	10,498	2.82	3,723
1978	2,281.54	2,138	1,712	570	2.98	191
2020	378,618.34	166,365	133,245	245,373	3.08	79,667
2021	526,319.67	165,685	132,701	393,619	3.08	127,798
	1,072,969.88	489,925	392,390	680,580		222,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 20.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	195,456	206,932	9	3.08	3
	206,940.78	195,456	206,932	9		3
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	243,671	260,232	95	2.87	33
1972	56,823.89	53,141	56,753	71	2.88	25
1973	54,831.76	51,230	54,712	120	2.89	42
1984	13,885.22	12,909	13,786	99	2.90	34
1989	3,477.25	3,196	3,413	64	2.95	22
	389,345.13	364,147	388,896	449		156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 0.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,085	5,313	30	2.62	11
1952	23,888.55	22,712	23,729	160	2.66	60
1957	363.93	345	360	4	2.74	1
1967	1,175.28	1,107	1,157	18	2.88	6
1969	2,168.00	2,039	2,130	38	2.90	13
1970	490,705.66	461,033	481,675	9,031	2.91	3,103
1971	21,258.89	19,954	20,847	412	2.92	141
1972	4,125.93	3,869	4,042	84	2.93	29
1979	1,860.35	1,745	1,823	37	2.88	13
1987	19,667.77	18,110	18,921	747	3.05	245
1991	11,137.86	10,148	10,602	536	3.07	175
1993	1,506.99	1,365	1,426	81	3.05	27
2013	280,679.09	211,716	221,196	59,483	3.07	19,376
2017	84,295.53	53,789	56,197	28,099	3.07	9,153
	948,176.70	813,017	849,418	98,759		32,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 3.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 37-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	52,259	56,229			
1975	2,685.09	2,482	2,685			
1981	13,738.52	12,859	13,739			
1986	29,489.73	27,384	29,490			
1987	2,334.83	2,158	2,334			
	104,476.92	97,142	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,255.06	1,132	1,074	181	6.84	26
1953	1.88	1	1	1	17.00	
1957	3,099.88	2,260	2,144	956	18.96	50
1961	798.96	558	529	270	21.12	13
1962	312.45	216	205	107	21.69	5
1963	5,519.93	3,764	3,571	1,949	22.27	88
1964	3,586.98	2,416	2,292	1,295	22.86	57
1965	1,109.89	738	700	410	23.46	17
1966	2,309.22	1,515	1,437	872	24.07	36
1967	11,125.24	7,201	6,831	4,294	24.69	174
1968	1,945.91	1,242	1,178	768	25.32	30
1969	11,905.90	7,490	7,105	4,801	25.96	185
1970	7,873.76	4,881	4,630	3,244	26.61	122
1971	20,249.11	12,361	11,726	8,523	27.27	313
1972	11,414.61	6,859	6,507	4,908	27.94	176
1973	5,382.09	3,182	3,019	2,363	28.62	83
1974	16,395.56	9,533	9,043	7,353	29.30	251
1975	24,856.83	14,207	13,477	11,380	29.99	379
1976	23,968.19	15,131	14,354	9,614	27.11	355
1977	53,717.21	33,423	31,706	22,011	27.58	798
1978	20,899.07	12,717	12,064	8,835	28.58	309
1979	36,085.75	21,623	20,512	15,574	29.04	536
1980	22,703.14	13,386	12,699	10,004	29.53	339
1981	39,521.39	22,915	21,738	17,783	30.01	593
1982	61,965.98	35,060	33,259	28,707	31.01	926
1983	39,808.68	22,126	20,990	18,819	31.50	597
1984	44,350.23	24,193	22,950	21,400	32.01	669
1985	65,433.32	35,013	33,215	32,218	32.51	991
1986	39,468.48	20,555	19,499	19,969	33.51	596
1987	63,359.70	32,313	30,653	32,707	34.03	961
1988	98,080.42	48,942	46,428	51,652	34.55	1,495
1989	130,144.18	63,497	60,236	69,908	35.08	1,993
1990	83,410.78	39,745	37,704	45,707	35.61	1,284
1991	48,855.05	22,561	21,402	27,453	36.61	750
1992	13,383.06	6,025	5,716	7,667	37.15	206
1993	43,016.34	18,854	17,886	25,130	37.70	667
1994	35,104.39	14,961	14,193	20,911	38.25	547
1995	19,171.99	7,884	7,479	11,693	39.25	298
1996	45,800.10	18,270	17,332	28,468	39.81	715
1997	37,550.98	14,506	13,761	23,790	40.38	589
1998	9,144.09	3,416	3,241	5,903	40.94	144
1999	6,003.59	2,165	2,054	3,950	41.52	95
2000	14,164.72	4,890	4,639	9,526	42.52	224

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,574.72	4,507	4,276	9,299	43.10	216
2002	3,016.44	961	912	2,104	43.69	48
2003	43,526.16	13,267	12,586	30,940	44.28	699
2004	45,071.69	13,116	12,442	32,630	44.87	727
2005	25,519.83	7,066	6,703	18,817	45.48	414
2006	34,795.33	9,141	8,671	26,124	46.08	567
2007	66,812.59	16,483	15,636	51,177	47.08	1,087
2008	28,064.93	6,514	6,179	21,886	47.70	459
2009	154,488.66	33,586	31,861	122,628	48.31	2,538
2010	80,345.24	16,262	15,427	64,918	48.93	1,327
2011	76,708.67	14,360	13,622	63,087	49.56	1,273
2012	207,711.91	35,913	34,068	173,644	49.83	3,485
2013	199,179.16	31,331	29,722	169,457	50.46	3,358
2014	95,725.12	13,536	12,841	82,884	51.11	1,622
2015	135,652.73	16,997	16,124	119,529	51.76	2,309
2016	171,886.49	18,856	17,887	153,999	52.06	2,958
2017	339,963.60	31,685	30,058	309,906	52.72	5,878
2018	192,912.85	14,816	14,055	178,858	53.06	3,371
2019	199,389.01	12,063	11,443	187,946	53.08	3,541
2020	224,052.14	9,746	9,246	214,806	53.14	4,042
2021	852,252.97	22,244	21,101	831,152	52.93	15,703
2022	204,170.77	1,817	1,724	202,447	50.83	3,983
	4,619,075.10	977,994	927,763	3,691,312		78,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,308	2,319			
1885	952.00	941	952			
1886	9,401.15	9,267	9,401			
1887	4,690.00	4,614	4,690			
1888	6,579.75	6,466	6,580			
1889	6,551.18	6,429	6,551			
1890	1,679.50	1,647	1,680			
1891	8,350.23	8,176	8,350			
1892	1,354.95	1,325	1,355			
1893	650.85	636	651			
1894	1,616.78	1,577	1,617			
1895	1,133.20	1,104	1,133			
1896	4,260.56	4,144	4,261			
1897	2,267.65	2,203	2,268			
1898	1,633.73	1,585	1,634			
1899	934.25	905	934			
1900	8,185.42	7,919	8,185			
1901	15,227.76	14,714	15,228			
1902	7,330.74	7,073	7,331			
1903	15,446.32	14,881	15,446			
1904	8,443.31	8,120	8,443			
1905	13,211.32	12,688	13,211			
1906	5,826.89	5,587	5,827			
1907	4,318.72	4,135	4,319			
1908	5,084.82	4,859	5,085			
1909	5,578.23	5,322	5,578			
1910	944.58	900	945			
1911	1,805.52	1,716	1,806			
1912	1,590.08	1,509	1,590			
1913	4,199.64	3,978	4,200			
1914	6,522.34	6,165	6,522			
1915	9,299.36	8,773	9,299			
1916	2,133.53	2,008	2,134			
1917	2,947.27	2,769	2,947			
1918	969.85	909	970			
1919	713.16	667	713			
1920	1,116.43	1,041	1,113	3	5.37	1
1921	2,386.50	2,221	2,375	12	5.54	2
1922	5,478.84	5,087	5,440	39	5.72	7
1923	5,748.64	5,323	5,693	56	5.92	9
1924	2,962.36	2,736	2,926	36	6.12	6
1925	8,085.67	7,447	7,964	122	6.32	19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,390	3,626	64	6.52	10
1927	3,441.21	3,151	3,370	71	6.74	11
1928	3,616.30	3,301	3,530	86	6.97	12
1929	9,736.71	8,862	9,478	259	7.19	36
1930	3,705.73	3,362	3,596	110	7.43	15
1931	4,695.61	4,245	4,540	156	7.68	20
1932	2,031.20	1,830	1,957	74	7.93	9
1933	2,540.95	2,281	2,440	101	8.19	12
1934	4,020.82	3,595	3,845	176	8.47	21
1935	866.62	772	826	41	8.75	5
1936	4,994.63	4,430	4,738	257	9.04	28
1937	3,607.79	3,187	3,408	200	9.34	21
1938	1,245.49	1,095	1,171	74	9.66	8
1939	956.06	837	895	61	9.98	6
1940	13,850.45	12,064	12,902	948	10.32	92
1941	4,887.61	4,236	4,530	358	10.67	34
1942	8,169.68	7,043	7,532	638	11.03	58
1943	1,693.42	1,452	1,553	140	11.41	12
1944	978.40	834	892	86	11.80	7
1945	1,004.81	851	910	95	12.21	8
1946	344.00	290	310	34	12.63	3
1947	142.29	119	127	15	13.06	1
1948	3,080.71	2,560	2,738	343	13.52	25
1949	16,198.32	13,366	14,295	1,903	13.99	136
1950	20,911.66	17,127	18,317	2,595	14.48	179
1951	11,956.42	9,718	10,393	1,563	14.98	104
1952	8,038.39	6,481	6,931	1,107	15.50	71
1953	5,949.87	4,756	5,086	864	16.05	54
1954	21,585.01	17,104	18,293	3,292	16.61	198
1955	32,149.56	25,241	26,995	5,155	17.19	300
1956	51,558.51	40,093	42,879	8,680	17.79	488
1957	19,916.61	15,331	16,396	3,521	18.42	191
1958	63,499.25	48,371	51,732	11,767	19.06	617
1959	28,371.09	21,378	22,864	5,507	19.72	279
1960	26,305.63	19,595	20,957	5,349	20.41	262
1961	15,768.03	11,607	12,414	3,354	21.11	159
1962	18,087.78	13,150	14,064	4,024	21.84	184
1963	27,374.57	19,648	21,013	6,362	22.58	282
1964	40,027.79	28,344	30,314	9,714	23.35	416
1965	17,574.04	12,273	13,126	4,448	24.13	184
1966	18,597.25	12,802	13,692	4,905	24.93	197
1967	96,910.77	65,717	70,284	26,627	25.75	1,034
1968	82,637.79	55,171	59,005	23,633	26.59	889

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	30,254	32,356	13,702	27.45	499
1970	45,097.36	29,133	31,157	13,940	28.32	492
1971	54,600.87	34,672	37,081	17,520	29.20	600
1972	80,822.88	50,413	53,916	26,907	30.10	894
1973	31,060.02	19,016	20,337	10,723	31.02	346
1974	42,716.26	25,662	27,445	15,271	31.94	478
1975	53,203.52	31,343	33,521	19,683	32.87	599
1976	46,796.87	27,802	29,734	17,063	31.71	538
1977	50,016.13	29,304	31,340	18,676	32.10	582
1978	27,600.77	15,815	16,914	10,687	33.10	323
1979	28,400.77	15,907	17,012	11,389	34.10	334
1980	24,054.08	13,162	14,077	9,977	35.10	284
1981	55,235.53	29,512	31,563	23,673	36.10	656
1982	47,534.94	24,785	26,507	21,028	37.10	567
1983	27,148.25	13,805	14,764	12,384	38.10	325
1984	30,306.87	15,020	16,064	14,243	39.10	364
1985	72,105.59	34,805	37,224	34,882	40.10	870
1986	17,533.91	8,237	8,809	8,725	41.10	212
1987	27,416.83	12,527	13,398	14,019	42.10	333
1988	11,339.22	5,035	5,385	5,954	43.10	138
1989	70,129.19	30,233	32,334	37,795	44.10	857
1990	44,760.66	18,719	20,020	24,741	45.10	549
1991	35,224.46	14,276	15,268	19,956	46.10	433
1992	54,141.31	21,245	22,721	31,420	47.10	667
1993	58,993.43	22,388	23,944	35,049	48.10	729
1994	184,531.84	67,649	72,350	112,182	49.10	2,285
1995	584,928.49	206,889	221,266	363,662	50.10	7,259
1996	126,940.88	43,261	46,267	80,674	51.10	1,579
1997	68,030.65	22,307	23,857	44,174	52.10	848
1998	40,132.45	12,642	13,520	26,612	53.10	501
2000	15,568.19	4,502	4,815	10,753	55.10	195
2001	39,714.12	10,973	11,736	27,978	56.10	499
2002	181,571.19	47,826	51,149	130,422	57.10	2,284
2003	1,938.28	486	520	1,418	58.10	24
	3,233,171.42	1,713,405	1,826,867	1,406,304		34,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 60-R1						
NET SALVAGE PERCENT.. 0						
1928	280.86	242	246	35	8.27	4
1929	2,580.18	2,210	2,247	333	8.60	39
1930	3,228.58	2,748	2,794	435	8.93	49
1931	830.73	702	714	117	9.27	13
1932	1,753.61	1,473	1,498	256	9.60	27
1933	1,993.95	1,663	1,691	303	9.95	30
1934	876.93	727	739	138	10.29	13
1935	12.57	10	10	3	10.64	
1936	1,646.26	1,344	1,367	279	11.00	25
1938	523.49	421	428	95	11.72	8
1939	4,005.23	3,199	3,253	752	12.08	62
1940	479.36	380	386	93	12.46	7
1941	783.41	616	626	157	12.83	12
1942	102.28	80	81	21	13.21	2
1943	616.58	477	485	132	13.60	10
1945	574.78	437	444	131	14.38	9
1946	926.08	698	710	216	14.78	15
1947	2,096.89	1,566	1,592	505	15.18	33
1948	6,133.68	4,540	4,616	1,518	15.59	97
1949	1,061.43	778	791	270	16.00	17
1950	4,646.48	3,375	3,432	1,214	16.42	74
1951	7,185.00	5,168	5,255	1,930	16.84	115
1952	14,489.80	10,319	10,492	3,998	17.27	231
1953	21,412.76	15,096	15,349	6,064	17.70	343
1954	13,321.62	9,294	9,450	3,872	18.14	213
1955	11,386.02	7,860	7,992	3,394	18.58	183
1956	20,800.12	14,203	14,441	6,359	19.03	334
1957	27,702.99	18,709	19,022	8,681	19.48	446
1958	35,494.18	23,698	24,095	11,399	19.94	572
1959	23,450.48	15,473	15,732	7,718	20.41	378
1960	25,156.63	16,402	16,677	8,480	20.88	406
1961	36,673.92	23,624	24,020	12,654	21.35	593
1962	40,034.00	25,468	25,895	14,139	21.83	648
1963	22,608.27	14,198	14,436	8,172	22.32	366
1964	39,967.86	24,773	25,188	14,780	22.81	648
1965	26,699.44	16,327	16,601	10,098	23.31	433
1966	26,149.11	15,772	16,036	10,113	23.81	425
1967	17,876.97	10,631	10,809	7,068	24.32	291
1968	8,177.24	4,792	4,872	3,305	24.84	133
1969	15,328.17	8,849	8,997	6,331	25.36	250
1970	4,866.65	2,767	2,813	2,054	25.89	79
1971	19,992.55	11,189	11,376	8,617	26.42	326
1972	9,867.12	5,434	5,525	4,342	26.96	161

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 60-R1						
NET SALVAGE PERCENT.. 0						
1973	12,240.43	6,630	6,741	5,499	27.50	200
1974	12,255.21	6,526	6,635	5,620	28.05	200
1975	16,416.86	8,589	8,733	7,684	28.61	269
1976	21,976.64	14,280	14,519	7,458	25.01	298
1977	14,051.40	8,999	9,150	4,901	25.50	192
1978	20,528.86	12,948	13,165	7,364	26.01	283
1979	32,311.50	20,062	20,398	11,914	26.51	449
1980	12,107.17	7,395	7,519	4,588	27.03	170
1981	27,117.69	16,284	16,557	10,561	27.55	383
1982	36,636.15	21,766	22,131	14,505	27.61	525
1983	14,808.24	8,639	8,784	6,024	28.15	214
1984	14,273.43	8,170	8,307	5,966	28.70	208
1985	12,561.77	7,097	7,216	5,346	28.81	186
1986	25,935.34	14,355	14,596	11,339	29.38	386
1987	3,217.82	1,744	1,773	1,445	29.94	48
1988	16,248.92	8,669	8,814	7,435	30.10	247
1989	14,239.93	7,423	7,547	6,693	30.69	218
1990	8,166.04	4,156	4,226	3,940	31.28	126
1991	35,266.51	17,616	17,911	17,356	31.48	551
1992	128.01	62	63	65	32.08	2
1993	21,044.42	10,030	10,198	10,846	32.31	336
1995	13,437.09	6,079	6,181	7,256	33.19	219
1996	11,688.35	5,157	5,243	6,445	33.46	193
1997	16,694.75	7,170	7,290	9,405	33.76	279
1998	59,000.51	24,491	24,901	34,100	34.41	991
1999	2,523.80	1,017	1,034	1,490	34.72	43
2000	22,995.68	8,968	9,118	13,878	35.06	396
2001	26,349.14	9,931	10,097	16,252	35.40	459
2002	14,578.86	5,298	5,387	9,192	35.76	257
2003	62,049.47	21,804	22,169	39,880	35.83	1,113
2004	24,820.65	8,365	8,505	16,316	36.23	450
2005	48,047.16	15,567	15,828	32,219	36.34	887
2006	64,875.69	20,021	20,357	44,519	36.78	1,210
2007	105,691.57	31,126	31,648	74,044	36.94	2,004
2008	357,733.40	100,058	101,735	255,998	37.13	6,895
2009	100,053.93	26,444	26,887	73,167	37.35	1,959
2010	173,812.34	43,384	44,111	129,701	37.33	3,474
2011	197,949.51	46,102	46,875	151,075	37.60	4,018
2012	227,059.62	49,204	50,028	177,032	37.66	4,701
2013	226,440.23	45,424	46,185	180,255	37.53	4,803
2014	375,261.81	68,861	70,015	305,247	37.45	8,151
2015	885,057.51	146,389	148,842	736,216	37.43	19,669
2016	397,102.35	58,334	59,311	337,791	37.25	9,068

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 60-R1						
NET SALVAGE PERCENT.. 0						
2017	387,739.46	49,786	50,620	337,119	36.78	9,166
2018	156,977.07	17,048	17,334	139,643	36.24	3,853
2019	657,962.92	57,769	58,737	599,226	35.49	16,884
2020	296,018.47	19,448	19,774	276,244	34.35	8,042
2021	173,092.85	7,253	7,375	165,718	32.37	5,119
2022	897,500.65	14,450	14,692	882,809	28.03	31,495
	6,857,841.44	1,454,120	1,478,485	5,379,356		159,409
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 2.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	107	114			
1928	87.15	79	87			
1930	127.57	114	128			
1931	263.40	234	263			
1934	783.68	684	784			
1935	147.25	128	147			
1936	21.46	18	21			
1937	618.76	529	619			
1938	1,463.03	1,243	1,463			
1940	440.04	368	440			
1942	1,018.37	840	1,018			
1944	2,850.41	2,313	2,850			
1946	377.07	301	377			
1947	568.77	450	569			
1948	482.71	379	483			
1950	1,857.60	1,432	1,832	26	12.61	2
1951	3,131.90	2,392	3,060	72	13.00	6
1952	3,969.07	3,002	3,840	129	13.40	10
1953	4,259.74	3,191	4,082	178	13.80	13
1955	4,904.63	3,601	4,607	298	14.62	20
1956	2,507.83	1,822	2,331	177	15.04	12
1957	14,375.38	10,335	13,221	1,154	15.46	75
1958	1,667.93	1,186	1,517	151	15.89	10
1959	5,902.55	4,151	5,310	593	16.32	36
1960	1,345.00	935	1,196	149	16.76	9
1961	1,954.81	1,343	1,718	237	17.20	14
1963	3,416.99	2,292	2,932	485	18.11	27
1967	1,614.49	1,027	1,314	300	20.00	15
1970	2,450.11	1,493	1,910	540	21.48	25
1971	7,721.50	4,636	5,931	1,790	21.98	81
1972	1.00	1	1			
1980	3,885.67	2,505	3,205	681	23.38	29
1988	11,897.69	6,715	8,590	3,308	26.56	125
	86,227.87	59,846	75,960	10,268		509

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 0.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,645	19,435	3,769	10.04	375
1959	530.28	448	443	87	10.06	9
1978	1,767.28	1,436	1,421	347	10.23	34
1985	19,951.17	15,678	15,510	4,441	10.20	435
1987	7,647.96	5,932	5,869	1,779	10.25	174
1995	8,147.09	5,919	5,856	2,291	10.32	222
1998	14,593.54	10,262	10,152	4,441	10.31	431
1999	5,204.23	3,607	3,568	1,636	10.37	158
2003	17,099.66	11,156	11,037	6,063	10.35	586
2007	4,558.44	2,727	2,698	1,861	10.36	180
2010	1,391.88	759	751	641	10.36	62
2012	15,971.90	8,002	7,916	8,055	10.37	777
2014	1,825.22	819	810	1,015	10.35	98
2015	221,738.88	92,598	91,608	130,131	10.34	12,585
2016	69,144.37	26,489	26,206	42,938	10.33	4,157
2019	16,304.76	4,062	4,019	12,286	10.30	1,193
2022	50,201.64	2,199	2,175	48,026	10.01	4,798
	479,282.10	211,738	209,475	269,807		26,274
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	492	487	52	6.98	7
1933	401.96	366	362	40	7.05	6
1937	77.17	70	69	8	7.11	1

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1955	4,931.58	4,382	4,335	596	7.29	82
1957	17,943.97	15,901	15,731	2,213	7.30	303
1958	1,091.86	966	956	136	7.31	19
1962	275.80	242	239	36	7.34	5
1963	17,141.83	15,040	14,879	2,263	7.34	308
1964	81,035.39	70,963	70,205	10,831	7.35	1,474
1965	2,232.00	1,951	1,930	302	7.36	41
1968	462.64	402	398	65	7.37	9
1969	861.74	747	739	123	7.38	17
1973	1,166.63	1,001	990	176	7.40	24
1976	1,998.47	1,725	1,707	292	7.34	40
1978	1,705.03	1,462	1,446	259	7.40	35
1982	1,111.41	939	929	182	7.43	24
1984	4,760.67	3,987	3,944	816	7.45	110
1985	911.17	760	752	159	7.43	21
1987	180,447.17	148,905	147,314	33,133	7.50	4,418
1995	194,747.16	153,247	151,609	43,138	7.43	5,806
1996	41,750.41	32,536	32,188	9,562	7.48	1,278
1997	51,204.74	39,566	39,143	12,062	7.48	1,613
1998	27,872.99	21,370	21,142	6,731	7.43	906
2005	152,784.63	106,980	105,837	46,948	7.46	6,293
2006	8,853.44	6,090	6,025	2,829	7.45	380
2008	7,810.00	5,145	5,090	2,720	7.47	364
2010	86,191.80	53,835	53,260	32,932	7.46	4,414
2011	15,761.85	9,519	9,417	6,345	7.49	847
2013	102,652.64	57,229	56,617	46,035	7.47	6,163
2015	29,890.28	14,897	14,738	15,152	7.46	2,031
2016	11,433.54	5,282	5,226	6,208	7.47	831
2017	165,917.86	69,735	68,990	96,928	7.47	12,976
2018	119,361.36	44,390	43,916	75,446	7.46	10,113
2019	344,054.27	108,136	106,981	237,074	7.45	31,822
2020	72,348.61	17,725	17,536	54,813	7.45	7,357
2022	50,201.64	2,962	2,930	47,271	7.31	6,467
	1,801,932.75	1,018,945	1,008,057	793,876		106,605

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	155,152	153,471	1,700,198	37.40	45,460
	1,853,669.43	155,152	153,471	1,700,198		45,460
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	600,494	593,987	6,580,373	37.40	175,946
2021	26,416.85	1,009	998	25,419	35.62	714
	7,200,776.39	601,503	594,985	6,605,791		176,660
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,101	1,089	113	6.24	18
1949	338.10	307	304	34	6.32	5
1979	85,249.40	74,397	73,591	11,659	6.33	1,842
1983	5,480.40	4,709	4,658	822	6.45	127
1991	1,625.41	1,348	1,333	292	6.46	45
1992	3,087.69	2,545	2,517	570	6.48	88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	197,077	194,941	54,177	6.45	8,400
2000	1,971.28	1,529	1,512	459	6.49	71
2007	8,637.28	6,072	6,006	2,631	6.51	404
2009	8,908.99	6,000	5,935	2,974	6.50	458
2013	76,855.87	45,453	44,960	31,895	6.51	4,899
2014	4,037.54	2,277	2,252	1,785	6.51	274
2015	4,344.34	2,313	2,288	2,056	6.51	316
2016	18,864.29	9,368	9,266	9,598	6.50	1,477
2017	23,434.00	10,651	10,536	12,898	6.50	1,984
2019	76,365.58	26,323	26,038	50,328	6.49	7,755
2020	9,024.62	2,451	2,424	6,600	6.48	1,019
2021	19,599.83	3,526	3,488	16,112	6.46	2,494
	598,144.45	397,447	393,140	205,004		31,676

JEANNETTE SERVICE CENTER AND SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1981	579,729.67	340,939	337,245	242,485	29.01	8,359
1986	14,267.18	7,897	7,811	6,456	29.38	220
1987	10,505.62	5,730	5,668	4,838	29.52	164
1988	10,010.38	5,409	5,350	4,660	29.28	159
1996	15,697.54	7,381	7,301	8,397	29.76	282
1997	7,828.45	3,601	3,562	4,266	29.83	143
1998	1,281.93	576	570	712	29.93	24
2000	2,024.55	867	858	1,167	29.94	39
2003	23,741.46	9,311	9,210	14,531	30.09	483
2006	121,325.06	42,828	42,364	78,961	30.09	2,624
2007	82,944.72	28,135	27,830	55,115	30.04	1,835
2009	23,050.05	7,113	7,036	16,014	30.06	533
2010	4,241.38	1,238	1,225	3,017	30.14	100
2013	780,093.08	186,598	184,576	595,517	29.95	19,884
2015	1,032,052.89	205,172	202,949	829,104	29.90	27,729
2016	79,094.98	14,008	13,856	65,239	29.82	2,188
2017	9,275.03	1,432	1,416	7,859	29.67	265
2018	86,249.02	11,238	11,116	75,133	29.48	2,549

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2019	60,561.18	6,335	6,266	54,295	29.26	1,856
2021	42,219.01	2,022	2,000	40,219	28.17	1,428
2022	150,604.94	2,560	2,532	148,073	26.57	5,573
	3,136,798.12	890,390	880,742	2,256,056		76,437
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	12,691,533.80	469,587	464,498	12,227,036	36.90	331,356
	12,691,533.80	469,587	464,498	12,227,036		331,356
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,179,140.48	413,628	409,146	10,769,994	36.90	291,870
	11,179,140.48	413,628	409,146	10,769,994		291,870
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	182.61	183	183			
1950	46.81	47	47			
1951	79.10	79	79			
1953	2,233.70	2,234	2,234			
1954	1,961.84	1,962	1,962			
1955	6,155.30	6,155	6,155			
1956	259.29	259	259			
1961	5,327.57	5,188	5,131	196	0.92	196
1966	1,965.47	1,836	1,816	150	2.31	65
1969	1,184.25	1,077	1,065	119	3.18	37
1971	100,965.47	90,119	89,132	11,834	3.76	3,147

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1972	8,868.05	7,842	7,756	1,112	4.05	275
1975	5,559.31	4,773	4,721	839	4.95	169
1976	6,457.64	5,845	5,781	677	4.87	139
1984	41,995.37	35,171	34,786	7,210	7.45	968
1985	3,185.55	2,634	2,605	580	7.83	74
1987	14,095.50	11,333	11,209	2,887	8.63	335
1988	14,608.85	11,564	11,437	3,172	9.06	350
1989	11,273.59	8,778	8,682	2,592	9.50	273
1990	31,723.02	24,268	24,002	7,721	9.96	775
1993	8,001.29	5,790	5,727	2,275	11.24	202
1994	14,950.57	10,579	10,463	4,487	11.74	382
1995	27,517.87	19,012	18,804	8,714	12.27	710
1996	2,364.75	1,599	1,581	783	12.64	62
1997	1,323.10	871	861	462	13.19	35
1998	56,304.76	36,018	35,623	20,681	13.75	1,504
1999	23,441.76	14,602	14,442	9,000	14.18	635
2000	185,478.32	111,843	110,618	74,861	14.76	5,072
2001	8,975.27	5,228	5,171	3,805	15.35	248
2003	12,440.65	6,739	6,665	5,775	16.43	351
2006	1,742.62	830	821	922	18.07	51
2007	26,172.57	11,861	11,731	14,442	18.60	776
2008	131,723.82	56,589	55,969	75,755	19.14	3,958
2009	75,863.06	30,740	30,403	45,460	19.70	2,308
2010	11,684.91	4,440	4,391	7,294	20.26	360
2011	8,303.36	2,939	2,907	5,397	20.84	259
2012	10,104.24	3,305	3,269	6,835	21.43	319
2013	563,365.48	169,235	167,381	395,985	21.93	18,057
2014	195,316.41	53,263	52,679	142,637	22.45	6,354
2015	153,587.10	37,475	37,064	116,523	22.98	5,071
2016	414,899.54	89,203	88,226	326,674	23.43	13,943
2017	89,883.30	16,601	16,419	73,464	23.91	3,073
2018	74,829.08	11,531	11,405	63,424	24.24	2,617
2019	422,153.99	51,503	50,939	371,215	24.59	15,096

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2020	163,753.54	14,558	14,399	149,355	24.76	6,032
2021	49,253.03	2,684	2,655	46,598	24.56	1,897
2022	200,851.78	3,876	3,834	197,018	23.29	8,459
	3,192,414.46	994,261	983,487	2,208,927		104,634
	42,192,056.20	5,211,016	5,155,365	37,036,689		1,190,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.1 2.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	8,099	8,614	7,901	22.25	355
	16,515.17	8,099	8,614	7,901		355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.3	2.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1929	1,339.29	1,318	970	369	1.06	348
1930	456.01	449	331	125	1.06	118
1931	420.71	414	305	116	1.06	109
1932	0.14					
1933	862.86	849	625	238	1.06	225
1934	294.83	290	214	81	1.06	76
1937	61.99	61	45	17	1.07	16
1938	2,500.43	2,458	1,810	690	1.07	645
1939	59,318.54	58,317	42,935	16,384	1.07	15,312
1940	2,073.30	2,038	1,501	572	1.07	535
1941	1,819.80	1,789	1,317	503	1.07	470
1942	73.93	73	54	20	1.07	19
1943	1,596.05	1,568	1,154	442	1.07	413
1944	2,164.89	2,127	1,566	599	1.07	560
1945	1,547.57	1,520	1,119	429	1.07	401
1946	1,002.74	985	725	278	1.07	260
1947	191.10	188	138	53	1.07	50
1948	7,474.05	7,340	5,405	2,069	1.07	1,934
1949	2.58	3	3			
1951	17.17	17	17			
1982	329.16	321	231	98	1.08	91
	83,547.14	82,125	60,465	23,082		21,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 25.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1938	5,663.39	4,769	3,899	1,764	10.65	166
1939	17,315.15	14,555	11,901	5,414	10.71	506
1940	61,297.64	51,432	42,052	19,246	10.77	1,787
1941	98,508.69	82,502	67,456	31,053	10.83	2,867
1942	51,410.83	42,983	35,144	16,267	10.88	1,495
1943	27,229.31	22,721	18,577	8,652	10.94	791
1944	10,865.15	9,050	7,400	3,465	10.99	315
1945	9,558.78	7,947	6,498	3,061	11.04	277
1946	44,918.60	37,273	30,475	14,444	11.09	1,302
1947	41,682.13	34,517	28,222	13,460	11.14	1,208
1948	148,387.84	122,632	100,267	48,121	11.19	4,300
1949	408,763.43	337,099	275,621	133,142	11.24	11,845
1950	806,256.11	663,468	542,468	263,788	11.29	23,365
1951	634,660.25	521,189	426,137	208,523	11.33	18,405
1952	1,388,779.80	1,138,063	930,509	458,271	11.37	40,305
1953	1,007,901.44	823,970	673,699	334,202	11.42	29,265
1954	1,328,538.38	1,083,649	886,019	442,519	11.46	38,614
1955	3,451,672.81	2,808,868	2,296,602	1,155,071	11.50	100,441
1956	2,019,965.78	1,639,828	1,340,765	679,201	11.54	58,856
1957	2,750,398.46	2,227,245	1,821,052	929,346	11.58	80,254
1958	3,246,452.39	2,622,095	2,143,891	1,102,561	11.62	94,885
1959	2,559,718.24	2,062,365	1,686,242	873,476	11.65	74,976
1960	2,829,065.86	2,273,041	1,858,496	970,570	11.69	83,026
1961	3,021,465.93	2,420,647	1,979,182	1,042,284	11.73	88,856
1962	2,670,837.63	2,133,919	1,744,746	926,092	11.76	78,749
1963	3,484,222.98	2,775,846	2,269,602	1,214,621	11.79	103,021
1964	3,398,945.49	2,699,273	2,206,994	1,191,951	11.83	100,757
1965	2,736,496.88	2,166,512	1,771,395	965,102	11.86	81,375
1966	3,860,475.74	3,046,610	2,490,985	1,369,491	11.89	115,180
1967	3,664,937.55	2,882,730	2,356,993	1,307,945	11.92	109,727
1968	2,835,629.84	2,222,765	1,817,389	1,018,241	11.95	85,208
1969	2,056,625.53	1,606,369	1,313,408	743,218	11.98	62,038
1970	1,004,091.73	781,354	638,855	365,237	12.01	30,411
1971	2,396,702.73	1,857,828	1,519,007	877,696	12.04	72,898
1972	881,676.72	680,866	556,693	324,984	12.06	26,947
1973	589,048.45	452,984	370,372	218,676	12.09	18,087
1974	1,288.05	987	807	481	12.11	40
1975	781.77	596	487	295	12.14	24
1976	249.56	198	162	88	12.06	7
1977	2,009.63	1,588	1,298	712	12.06	59
1978	169,426.59	133,203	108,910	60,517	12.08	5,010
1979	17,713.17	13,843	11,318	6,395	12.14	527

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1980	204,895.72	159,040	130,036	74,860	12.23	6,121
1981	58.25	45	37	21	12.06	2
1983	7,575.58	5,793	4,736	2,840	12.13	234
1984	202.46	154	126	76	12.09	6
1985	35.25	27	22	13	12.09	1
1986	81.83	61	50	32	12.13	3
1988	0.10					
1989	28.05	21	17	11	12.25	1
1990	11,665.60	8,470	6,925	4,741	12.23	388
1992	45,015.09	32,042	26,199	18,816	12.32	1,527
1997	4,002.12	2,695	2,204	1,798	12.32	146
1998	661.45	439	359	302	12.35	24
2008	77.73	42	34	44	12.39	4
2011	32,329.84	15,467	12,646	19,684	12.45	1,581
	56,048,265.50	44,733,675	36,575,386	19,472,880		1,658,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 2.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 71-R1						
NET SALVAGE PERCENT.. 0						
1952	118,420.96	74,455	64,713	53,708	26.36	2,037
1954	27,143.22	16,687	14,504	12,639	27.35	462
1955	100,174.82	60,881	52,915	47,260	27.85	1,697
1956	71,750.98	43,101	37,462	34,289	28.35	1,209
1957	86,155.17	51,135	44,444	41,711	28.86	1,445
1958	76,651.92	44,933	39,054	37,598	29.38	1,280
1959	79,586.65	46,070	40,042	39,545	29.90	1,323
1960	58,393.39	33,375	29,008	29,385	30.42	966
1961	18,304.40	10,323	8,972	9,332	30.96	301
1962	73,890.93	41,119	35,739	38,152	31.49	1,212
1963	100,293.09	55,048	47,846	52,447	32.03	1,637
1964	160,917.52	87,077	75,684	85,234	32.58	2,616
1965	57,690.67	30,771	26,745	30,946	33.13	934
1966	102,736.49	54,001	46,936	55,800	33.68	1,657
1967	53,339.74	27,617	24,004	29,336	34.24	857
1968	270,786.28	138,063	119,999	150,787	34.80	4,333
1969	592,001.85	297,084	258,214	333,788	35.37	9,437
1970	608,529.48	300,407	261,102	347,427	35.95	9,664
1971	1,267,342.79	615,282	534,779	732,564	36.53	20,054
1972	1,000,860.30	477,731	415,225	585,635	37.11	15,781
1973	2,158,599.27	1,012,405	879,942	1,278,657	37.70	33,917
1974	2,635,534.82	1,214,191	1,055,326	1,580,209	38.29	41,269
1975	2,554,190.91	1,155,133	1,003,995	1,550,196	38.89	39,861
1976	2,162,075.84	1,254,436	1,090,306	1,071,770	33.58	31,917
1977	4,343,752.97	2,485,495	2,160,293	2,183,460	33.95	64,314
1978	4,668,387.56	2,633,437	2,288,878	2,379,510	34.32	69,333
1979	5,683,680.94	3,158,421	2,745,173	2,938,508	34.71	84,659
1980	7,249,978.66	3,967,188	3,448,121	3,801,858	35.10	108,315
1981	7,941,221.61	4,275,554	3,716,141	4,225,081	35.51	118,983
1982	7,782,736.57	4,120,959	3,581,773	4,200,964	35.92	116,953
1983	6,652,777.90	3,461,440	3,008,545	3,644,233	36.34	100,282
1984	7,486,972.00	3,825,094	3,324,619	4,162,353	36.77	113,200
1985	6,919,906.33	3,469,641	3,015,673	3,904,233	37.21	104,924
1986	7,846,169.88	3,857,177	3,352,504	4,493,666	37.66	119,322
1987	7,843,971.05	3,778,441	3,284,070	4,559,901	38.11	119,651
1988	9,041,636.38	4,263,132	3,705,344	5,336,292	38.58	138,318
1989	8,082,030.49	3,727,432	3,239,735	4,842,295	39.04	124,034
1990	6,596,752.50	2,993,606	2,601,923	3,994,830	39.01	102,405
1991	6,686,706.71	2,962,211	2,574,635	4,112,072	39.50	104,103
1992	7,540,924.66	3,256,925	2,830,789	4,710,136	40.01	117,724
1993	7,972,782.25	3,354,149	2,915,292	5,057,490	40.51	124,845
1994	10,076,932.74	4,151,696	3,608,488	6,468,445	40.55	159,518
1995	9,946,023.20	3,981,393	3,460,468	6,485,555	41.08	157,876

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,201,677.46	3,961,311	3,443,013	6,758,664	41.61	162,429
1997	12,581,509.49	4,764,618	4,141,215	8,440,294	41.70	202,405
1998	10,782,326.29	3,948,488	3,431,868	7,350,458	42.25	173,975
1999	9,314,814.52	3,315,142	2,881,389	6,433,426	42.38	151,803
2000	9,278,604.73	3,202,974	2,783,897	6,494,708	42.52	152,745
2001	11,057,439.23	3,671,070	3,190,747	7,866,692	43.10	182,522
2002	7,222,070.16	2,314,673	2,011,821	5,210,249	43.28	120,385
2003	10,698,308.81	3,302,568	2,870,460	7,827,849	43.48	180,033
2004	16,505,699.21	4,893,940	4,253,617	12,252,082	43.70	280,368
2005	22,693,779.00	6,442,764	5,599,793	17,093,986	43.93	389,119
2006	11,559,383.79	3,131,437	2,721,720	8,837,664	44.19	199,992
2007	36,374,445.27	9,420,981	8,188,340	28,186,105	44.11	638,996
2008	56,087,518.97	13,747,051	11,948,387	44,139,132	44.41	993,901
2009	34,148,780.15	7,925,932	6,888,903	27,259,877	44.39	614,100
2010	45,116,061.99	9,857,860	8,568,058	36,548,004	44.40	823,153
2011	83,089,277.42	16,983,448	14,761,334	68,327,943	44.45	1,537,187
2012	90,144,559.78	17,091,409	14,855,169	75,289,391	44.53	1,690,757
2013	118,160,043.79	20,701,640	17,993,038	100,167,006	44.34	2,259,066
2014	124,800,050.97	19,955,528	17,344,547	107,455,504	44.22	2,430,020
2015	122,665,401.56	17,737,417	15,416,654	107,248,748	43.87	2,444,695
2016	169,321,221.56	21,723,913	18,881,556	150,439,666	43.58	3,452,035
2017	182,315,950.63	20,346,460	17,684,330	164,631,621	43.13	3,817,102
2018	156,832,247.17	14,820,647	12,881,514	143,950,733	42.31	3,402,286
2019	230,522,712.73	17,565,831	15,267,518	215,255,195	41.43	5,195,636
2020	229,453,320.22	13,078,839	11,367,604	218,085,716	39.96	5,457,601
2021	168,243,993.46	6,107,257	5,308,183	162,935,810	37.64	4,328,794
2022	190,607,861.95	2,649,449	2,302,795	188,305,067	32.54	5,786,880
	2,324,577,776.20	347,527,363	302,056,890	2,022,520,886		49,442,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.9 2.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 45-01						
NET SALVAGE PERCENT.. 0						
1954	9,638.81	7,328	7,036	2,603	10.79	241
1955	74,066.94	55,484	53,275	20,792	11.29	1,842
1956	35,953.26	26,534	25,478	10,475	11.79	888
1957	25,031.74	18,195	17,471	7,561	12.29	615
1958	29,096.24	20,827	19,998	9,098	12.79	711
1959	33,228.64	23,415	22,483	10,746	13.29	809
1960	58,184.13	40,354	38,747	19,437	13.79	1,409
1961	69,315.38	47,304	45,421	23,894	14.29	1,672
1962	66,922.23	44,927	43,138	23,784	14.79	1,608
1963	48,653.23	32,122	30,843	17,810	15.29	1,165
1964	50,964.09	33,081	31,764	19,200	15.79	1,216
1965	34,167.71	21,799	20,931	13,237	16.29	813
1966	40,477.73	25,375	24,365	16,113	16.79	960
1967	41,189.10	25,363	24,353	16,836	17.29	974
1968	32,121.69	19,423	18,650	13,472	17.79	757
1969	47,193.88	28,012	26,897	20,297	18.29	1,110
1970	29,594.90	17,237	16,551	13,044	18.79	694
1971	106,348.09	60,760	58,341	48,007	19.29	2,489
1972	68,754.28	38,518	36,985	31,769	19.79	1,605
1973	65,581.65	36,012	34,578	31,004	20.29	1,528
1974	74,117.01	39,875	38,288	35,829	20.79	1,723
1975	47,421.63	24,986	23,991	23,431	21.29	1,101
1976	34,490.47	24,333	23,364	11,126	19.38	574
1977	59,443.41	41,307	39,662	19,781	19.94	992
1978	33,302.00	22,928	22,015	11,287	20.10	562
1979	29,891.94	20,246	19,440	10,452	20.69	505
1980	40,954.20	27,448	26,355	14,599	20.87	700
1981	85,659.16	56,766	54,506	31,153	21.08	1,478
1982	204,989.03	133,386	128,076	76,913	21.70	3,544
1983	82,793.93	53,195	51,077	31,717	21.93	1,446
1984	119,164.95	75,539	72,532	46,633	22.19	2,102
1985	184,688.81	115,412	110,817	73,872	22.46	3,289
1986	146,899.79	90,402	86,803	60,097	22.76	2,640
1987	139,668.96	84,584	81,217	58,452	23.06	2,535
1988	292,134.22	173,937	167,012	125,122	23.39	5,349
1989	193,769.52	113,316	108,805	84,965	23.73	3,580
1990	198,930.78	114,146	109,602	89,329	24.08	3,710
1991	189,297.48	107,048	102,786	86,511	24.14	3,584
1992	80,977.59	44,829	43,044	37,934	24.53	1,546
1993	133,968.72	72,906	70,003	63,966	24.64	2,596
1994	241,938.96	128,566	123,448	118,491	25.06	4,728
1995	95,573.20	49,784	47,802	47,771	25.22	1,894
1996	366,718.70	186,953	179,510	187,209	25.40	7,370

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 45-01						
NET SALVAGE PERCENT.. 0						
1997	71,415.24	35,579	34,163	37,252	25.60	1,455
1998	23,369.54	11,355	10,903	12,467	25.83	483
1999	498,034.42	235,570	226,192	271,842	26.09	10,419
2000	913,494.07	421,852	405,057	508,437	26.13	19,458
2001	219,450.66	98,226	94,315	125,136	26.43	4,735
2002	235,761.19	102,533	98,451	137,310	26.53	5,176
2003	365,555.96	154,009	147,878	217,678	26.67	8,162
2004	283,635.77	115,950	111,334	172,302	26.63	6,470
2005	125,673.56	49,465	47,496	78,178	26.83	2,914
2006	537,219.69	203,714	195,604	341,616	26.87	12,714
2007	464,647.86	169,782	163,023	301,625	26.78	11,263
2008	1,270,952.43	443,435	425,781	845,171	26.90	31,419
2009	427,616.41	142,867	137,179	290,437	26.74	10,862
2010	1,455,357.25	460,766	442,422	1,012,935	26.80	37,796
2011	2,019,080.68	606,330	582,191	1,436,890	26.60	54,018
2012	706,835.97	199,540	191,596	515,240	26.48	19,458
2013	3,065,555.15	808,387	776,204	2,289,351	26.30	87,048
2014	10,323,350.75	2,528,189	2,427,537	7,895,814	25.95	304,270
2015	9,256,617.06	2,073,482	1,990,933	7,265,684	25.70	282,711
2016	8,825,566.69	1,789,825	1,718,569	7,106,998	25.23	281,688
2017	16,643,910.93	3,002,562	2,883,025	13,760,886	24.61	559,158
2018	16,754,095.36	2,611,963	2,507,976	14,246,119	23.91	595,823
2019	21,723,919.63	2,813,248	2,701,248	19,022,672	22.97	828,153
2020	17,556,611.77	1,760,928	1,690,822	15,865,790	21.68	731,817
2021	6,983,539.68	467,897	449,269	6,534,271	19.73	331,185
2022	32,316,442.80	908,092	871,940	31,444,503	15.83	1,986,387
	157,110,988.70	24,639,508	23,658,568	133,452,421		6,305,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.2 4.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	535	304	287	4.87	59
1983	32,512.26	27,808	15,802	16,710	6.67	2,505
1984	1,528.08	1,292	734	794	7.04	113
1987	6,793.84	5,558	3,158	3,636	7.87	462
1988	15,907.49	12,866	7,311	8,596	8.14	1,056
1989	30,556.87	24,302	13,810	16,747	8.60	1,947
1996	48,076.94	33,654	19,125	28,952	11.32	2,558
	135,966.90	106,015	60,244	75,723		8,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 6.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1935	848.14	749	673	175	5.82	30
1936	2,193.13	1,920	1,724	469	6.23	75
1937	3,212.28	2,789	2,505	707	6.59	107
1938	6,728.39	5,798	5,207	1,521	6.91	220
1939	10,136.89	8,678	7,794	2,343	7.19	326
1940	8,702.87	7,407	6,652	2,051	7.44	276
1941	11,491.07	9,728	8,737	2,754	7.66	360
1942	13,142.54	11,072	9,944	3,199	7.86	407
1943	4,505.28	3,778	3,393	1,112	8.05	138
1944	4,153.02	3,467	3,114	1,039	8.23	126
1945	4,714.79	3,919	3,520	1,195	8.39	142
1946	11,465.75	9,495	8,528	2,938	8.54	344
1947	24,441.29	20,160	18,106	6,335	8.69	729
1948	32,389.87	26,615	23,904	8,486	8.83	961
1949	48,051.95	39,345	35,337	12,715	8.96	1,419
1950	63,774.52	52,043	46,741	17,034	9.08	1,876
1951	82,125.37	66,784	59,981	22,144	9.20	2,407
1952	87,849.47	71,188	63,936	23,913	9.32	2,566
1953	82,617.79	66,725	59,927	22,691	9.43	2,406
1954	124,731.93	100,423	90,193	34,539	9.53	3,624
	627,276.34	512,083	459,916	167,360		18,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 2.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R0.5						
NET SALVAGE PERCENT.. 0						
1955	229,689.89	165,928	149,025	80,665	13.88	5,812
1956	265,970.86	189,956	170,605	95,366	14.29	6,674
1957	252,396.13	178,192	160,039	92,357	14.70	6,283
1958	345,285.25	240,871	216,333	128,952	15.12	8,529
1959	440,469.99	303,572	272,647	167,823	15.54	10,799
1960	332,649.25	226,401	203,337	129,312	15.97	8,097
1961	532,119.15	357,584	321,156	210,963	16.40	12,864
1962	553,830.59	367,411	329,982	223,849	16.83	13,301
1963	641,308.69	419,801	377,035	264,274	17.27	15,302
1964	646,018.68	417,199	374,698	271,321	17.71	15,320
1965	643,434.36	409,868	368,114	275,320	18.15	15,169
1966	775,316.47	486,899	437,298	338,018	18.60	18,173
1967	893,228.59	552,730	496,422	396,807	19.06	20,819
1968	973,648.40	593,731	533,246	440,402	19.51	22,573
1969	707,871.65	425,006	381,710	326,162	19.98	16,324
1970	609,945.30	360,600	323,865	286,080	20.44	13,996
1971	544,677.17	316,893	284,610	260,067	20.91	12,437
1972	498,743.33	285,381	256,309	242,434	21.39	11,334
1973	382,694.81	215,304	193,371	189,324	21.87	8,657
1974	78,999.42	43,687	39,237	39,762	22.35	1,779
1975	129,635.78	70,418	63,244	66,392	22.84	2,907
1976	368,869.00	256,807	230,646	138,223	20.25	6,826
1977	1,626,084.50	1,115,169	1,001,564	624,520	20.81	30,011
1978	1,211,686.79	823,462	739,574	472,113	20.94	22,546
1979	1,530,879.87	1,023,546	919,275	611,605	21.52	28,420
1980	2,076,135.18	1,373,779	1,233,829	842,306	21.69	38,834
1981	2,470,213.02	1,606,133	1,442,513	1,027,700	22.28	46,127
1982	2,021,980.45	1,299,325	1,166,960	855,020	22.48	38,035
1983	2,059,073.51	1,298,658	1,166,361	892,713	23.08	38,679
1984	2,500,007.13	1,556,004	1,397,491	1,102,516	23.31	47,298
1985	3,009,306.27	1,846,510	1,658,402	1,350,904	23.56	57,339
1986	3,421,526.95	2,055,996	1,846,548	1,574,979	24.19	65,109
1987	4,054,074.18	2,397,985	2,153,697	1,900,377	24.46	77,693
1988	4,927,072.60	2,865,585	2,573,662	2,353,411	24.76	95,049
1989	4,701,924.66	2,686,680	2,412,983	2,288,942	25.06	91,338
1990	4,846,550.35	2,717,945	2,441,063	2,405,487	25.39	94,742
1991	4,596,736.64	2,527,286	2,269,826	2,326,911	25.73	90,436
1992	5,191,689.06	2,795,205	2,510,452	2,681,237	26.08	102,808
1993	5,589,339.68	2,943,346	2,643,501	2,945,839	26.45	111,374
1994	6,652,906.50	3,421,590	3,073,026	3,579,880	26.83	133,428
1995	5,901,756.00	2,960,911	2,659,277	3,242,479	27.23	119,077
1996	5,678,062.07	2,790,200	2,505,957	3,172,105	27.34	116,024
1997	5,997,486.11	2,865,599	2,573,675	3,423,811	27.78	123,247

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,488,914.95	3,026,430	2,718,122	3,770,793	27.94	134,960
1999	6,928,997.28	3,131,214	2,812,231	4,116,766	28.40	144,957
2000	7,129,411.82	3,132,664	2,813,533	4,315,879	28.60	150,905
2001	6,908,937.64	2,944,589	2,644,618	4,264,320	28.83	147,913
2002	5,927,233.26	2,444,391	2,195,376	3,731,857	29.09	128,287
2003	5,651,740.23	2,249,393	2,020,243	3,631,497	29.37	123,646
2004	8,215,677.40	3,162,214	2,840,073	5,375,604	29.43	182,657
2005	8,669,321.55	3,200,714	2,874,651	5,794,671	29.75	194,779
2006	8,413,249.20	2,983,338	2,679,419	5,733,830	29.88	191,895
2007	11,975,010.97	4,061,924	3,648,128	8,326,883	30.04	277,193
2008	14,171,437.75	4,597,214	4,128,887	10,042,551	30.03	334,417
2009	13,039,106.08	4,005,613	3,597,553	9,441,553	30.25	312,117
2010	15,362,363.25	4,482,738	4,026,072	11,336,291	30.14	376,121
2011	22,582,795.83	6,187,686	5,557,334	17,025,462	30.25	562,825
2012	28,520,878.72	7,307,049	6,562,665	21,958,214	30.24	726,131
2013	34,099,925.56	8,122,602	7,295,136	26,804,790	30.11	890,229
2014	35,729,354.65	7,849,739	7,050,070	28,679,285	29.90	959,173
2015	40,773,622.71	8,162,879	7,331,310	33,442,313	29.62	1,129,045
2016	31,828,290.42	5,719,544	5,136,883	26,691,407	29.30	910,970
2017	51,041,413.48	8,044,127	7,224,656	43,816,757	28.95	1,513,532
2018	48,542,137.15	6,562,897	5,894,322	42,647,815	28.26	1,509,123
2019	60,382,202.83	6,684,310	6,003,366	54,378,837	27.45	1,981,014
2020	61,066,761.98	5,166,248	4,639,952	56,426,810	26.15	2,157,813
2021	66,183,143.84	3,666,546	3,293,028	62,890,116	24.16	2,603,068
2022	68,302,954.59	1,529,986	1,374,123	66,928,832	20.03	3,341,429
	758,846,177.42	170,281,202	152,934,316	605,911,861		22,805,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.6 3.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S1						
NET SALVAGE PERCENT.. 0						
1913	25.23	25	25			
1914	16.29	16	16			
1915	21.76	22	22			
1916	57.73	58	58			
1917	174.67	175	175			
1918	700.09	700	700			
1919	474.69	475	475			
1920	279.70	280	280			
1921	612.68	613	613			
1922	794.58	795	795			
1923	1,624.36	1,624	1,624			
1924	1,199.48	1,199	1,199			
1925	2,539.63	2,540	2,540			
1926	2,768.42	2,768	2,768			
1927	4,323.84	4,324	4,324			
1928	5,408.02	5,408	5,408			
1929	4,647.58	4,648	4,648			
1930	359.67	360	360			
1931	22.97	23	23			
1934	120.33	120	120			
1935	24.92	25	25			
1936	437.64	433	438			
1937	71.87	71	72			
1938	217.24	213	217			
1939	397.96	387	398			
1941	1,987.95	1,908	1,964	24	1.76	14
1942	1,980.78	1,889	1,944	37	2.04	18
1943	1,799.13	1,705	1,755	44	2.31	19
1944	112.12	106	109	3	2.59	1
1945	667.21	624	642	25	2.87	9
1946	4,032.86	3,744	3,854	179	3.15	57
1947	2,180.95	2,010	2,069	112	3.44	33
1948	15,031.17	13,757	14,160	871	3.73	234
1949	15,033.61	13,663	14,063	971	4.01	242
1950	27,913.51	25,179	25,916	1,998	4.31	464
1951	53,039.41	47,494	48,884	4,155	4.60	903
1952	33,979.12	30,195	31,079	2,900	4.90	592
1953	18,411.79	16,236	16,711	1,701	5.20	327
1954	52,450.01	45,894	47,237	5,213	5.50	948
1955	61,076.69	53,012	54,564	6,513	5.81	1,121
1956	29,160.38	25,104	25,839	3,321	6.12	543
1957	83,309.07	71,134	73,216	10,093	6.43	1,570
1958	146,256.97	123,820	127,445	18,812	6.75	2,787

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S1						
NET SALVAGE PERCENT.. 0						
1959	164,923.94	138,424	142,476	22,448	7.07	3,175
1960	164,002.95	136,459	140,454	23,549	7.39	3,187
1961	156,621.52	129,142	132,922	23,700	7.72	3,070
1962	196,990.38	160,951	165,663	31,327	8.05	3,892
1963	130,342.07	105,518	108,607	21,735	8.38	2,594
1964	202,829.93	162,633	167,394	35,436	8.72	4,064
1965	214,928.81	170,673	175,669	39,260	9.06	4,333
1966	210,424.96	165,423	170,266	40,159	9.41	4,268
1967	188,278.48	146,515	150,804	37,474	9.76	3,840
1968	154,189.10	118,761	122,238	31,951	10.11	3,160
1969	152,841.10	116,473	119,883	32,958	10.47	3,148
1970	125,344.72	94,465	97,230	28,115	10.84	2,594
1971	270,504.15	201,588	207,489	63,015	11.21	5,621
1972	226,251.01	166,706	171,586	54,665	11.58	4,721
1973	143,554.57	104,534	107,594	35,961	11.96	3,007
1974	180,491.86	129,831	133,632	46,860	12.35	3,794
1975	199,837.58	141,975	146,131	53,707	12.74	4,216
1976	85,810.50	68,511	70,517	15,294	11.72	1,305
1977	173,268.62	136,917	140,925	32,344	12.06	2,682
1978	163,945.81	128,156	131,908	32,038	12.40	2,584
1979	301,583.67	233,064	239,887	61,697	12.76	4,835
1980	567,881.38	433,577	446,269	121,612	13.14	9,255
1981	600,613.99	452,743	465,996	134,618	13.53	9,950
1982	396,000.76	294,506	303,127	92,874	13.93	6,667
1983	300,169.13	221,255	227,732	72,437	14.06	5,152
1984	396,031.15	287,558	295,976	100,055	14.49	6,905
1985	531,868.95	380,127	391,255	140,614	14.94	9,412
1986	550,813.18	389,150	400,542	150,271	15.13	9,932
1987	561,339.94	389,682	401,089	160,251	15.60	10,272
1988	641,131.69	439,111	451,965	189,167	15.83	11,950
1989	717,220.31	481,757	495,860	221,360	16.33	13,555
1990	430,700.27	284,822	293,160	137,540	16.60	8,286
1991	508,981.94	329,413	339,056	169,926	17.13	9,920
1992	742,485.41	471,998	485,815	256,670	17.43	14,726
1993	883,792.61	551,133	567,267	316,526	17.75	17,832
1994	353,312.96	214,850	221,139	132,174	18.31	7,219
1995	8,120.41	4,831	4,972	3,148	18.67	169
1996	1,714,915.57	996,709	1,025,887	689,029	19.04	36,188
1997	666,507.80	377,777	388,836	277,672	19.43	14,291
1998	969,440.63	534,937	550,597	418,844	19.83	21,122
1999	1,052,600.48	564,404	580,926	471,674	20.25	23,293
2000	5,708.69	2,969	3,056	2,653	20.69	128
2001	380,930.01	191,722	197,334	183,596	21.14	8,685

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S1						
NET SALVAGE PERCENT.. 0						
2002	1,122,297.46	545,324	561,288	561,009	21.60	25,973
2003	830,320.70	388,507	399,880	430,441	22.08	19,495
2004	1,018,974.73	457,927	471,332	547,643	22.57	24,264
2005	452,465.48	194,651	200,349	252,116	23.07	10,928
2006	499,938.71	205,175	211,181	288,758	23.58	12,246
2007	1,027,599.77	402,408	414,188	613,412	23.95	25,612
2008	1,056,999.60	391,618	403,082	653,918	24.49	26,701
2009	1,381,904.37	482,008	496,118	885,786	25.05	35,361
2010	1,098,117.29	358,645	369,144	728,973	25.60	28,476
2011	1,037,953.24	315,226	324,454	713,499	26.18	27,254
2012	1,332,907.63	373,481	384,414	948,494	26.76	35,444
2013	1,297,394.48	332,263	341,990	955,404	27.35	34,933
2014	1,120,773.25	259,459	267,055	853,718	27.95	30,544
2015	2,502,334.10	513,979	529,025	1,973,309	28.69	68,780
2016	1,256,758.26	225,839	232,450	1,024,308	29.30	34,959
2017	1,229,552.08	187,876	193,376	1,036,176	30.04	34,493
2018	1,080,469.85	135,491	139,458	941,012	30.80	30,552
2019	1,471,371.80	143,753	147,961	1,323,411	31.55	41,946
2020	2,009,746.19	139,878	143,973	1,865,773	32.31	57,746
2021	2,103,257.95	86,023	88,542	2,014,716	33.19	60,703
2022	1,098,269.64	14,497	14,921	1,083,349	34.15	31,723
	43,392,683.65	17,910,554	18,434,086	24,958,598		1,037,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	280,420	296,427			
2001	278,746.25	260,879	278,746			
2003	514.10	468	504	10	1.91	5
2004	107,825.28	96,708	104,173	3,652	2.12	1,723
2005	169,036.06	148,971	160,471	8,565	2.35	3,645
2007	107,411.45	90,247	97,213	10,198	2.93	3,481
2008	485,486.24	396,157	426,738	58,748	3.25	18,076
2009	420,783.25	331,409	356,992	63,791	3.62	17,622
2010	824,868.47	622,693	670,761	154,107	4.03	38,240
2011	11,263,089.05	8,088,024	8,712,364	2,550,725	4.48	569,358
2012	8,735,379.14	5,905,116	6,360,950	2,374,429	4.99	475,837
2014	306,936.92	176,949	190,608	116,329	6.18	18,823
2015	372,440.91	193,371	208,298	164,143	6.87	23,893
2016	392,723.42	179,435	193,286	199,437	7.63	26,139
2017	189,201.48	73,883	79,586	109,615	8.45	12,972
2018	497,031.94	159,796	172,132	324,900	9.32	34,861
2019	124,689.93	31,222	33,632	91,058	10.23	8,901
2020	72,604.57	12,895	13,890	58,715	11.19	5,247
2021	23,032.85	2,402	2,588	20,445	12.17	1,680
2022	193,812.30	6,531	7,035	186,777	13.13	14,225
	24,862,040.62	17,057,576	18,366,394	6,495,647		1,274,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 5.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,812.76	4,656	4,813			
1938	11,739.12	11,304	11,739			
1939	8,700.36	8,338	8,700			
1940	7,670.83	7,317	7,671			
1941	10,926.43	10,370	10,879	47	2.80	17
1942	8,199.93	7,745	8,125	75	3.05	25
1943	3,722.43	3,498	3,670	52	3.31	16
1944	3,766.07	3,522	3,695	71	3.57	20
1945	5,009.35	4,661	4,890	119	3.82	31
1946	12,161.30	11,259	11,812	349	4.08	86
1947	17,752.37	16,352	17,155	597	4.34	138
1948	22,602.05	20,712	21,728	874	4.60	190
1949	29,228.20	26,646	27,954	1,274	4.86	262
1950	34,039.84	30,871	32,386	1,654	5.12	323
1951	29,735.14	26,826	28,143	1,592	5.38	296
1952	31,024.83	27,838	29,204	1,821	5.65	322
1953	37,166.43	33,166	34,794	2,372	5.92	401
1954	34,967.19	31,025	32,548	2,419	6.20	390
1955	43,952.45	38,774	40,677	3,275	6.48	505
1956	46,453.33	40,727	42,726	3,727	6.78	550
1957	42,751.34	37,240	39,068	3,683	7.09	519
1958	52,757.01	45,659	47,900	4,857	7.40	656
1959	66,757.78	57,375	60,191	6,567	7.73	850
1960	48,697.59	41,552	43,591	5,107	8.07	633
1961	42,224.23	35,753	37,508	4,716	8.43	559
1962	60,436.91	50,767	53,258	7,179	8.80	816
1963	64,414.19	53,651	56,284	8,130	9.19	885
1964	115,610.16	95,452	100,137	15,473	9.59	1,613
1965	153,544.05	125,599	131,763	21,781	10.01	2,176
1966	142,381.35	115,329	120,989	21,392	10.45	2,047
1967	130,118.61	104,332	109,452	20,667	10.90	1,896
1968	168,699.82	133,825	140,393	28,307	11.37	2,490
1969	159,740.80	125,294	131,443	28,298	11.86	2,386
1970	146,412.87	113,483	119,052	27,361	12.37	2,212
1971	127,909.41	97,933	102,739	25,170	12.89	1,953
1972	80,446.17	60,803	63,787	16,659	13.43	1,240
1973	74,828.15	55,795	58,533	16,295	13.99	1,165
1974	12,730.86	9,361	9,820	2,911	14.56	200
1975	22,844.36	16,552	17,364	5,480	15.15	362
1976	42,162.53	32,094	33,669	8,494	14.56	583
1977	41,622.39	31,379	32,919	8,703	14.83	587
1978	44,863.83	33,280	34,913	9,951	15.46	644
1979	112,284.43	81,900	85,919	26,365	16.11	1,637

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 55-R3						
NET SALVAGE PERCENT.. 0						
1980	248,616.00	178,208	186,954	61,662	16.76	3,679
1981	341,263.47	241,683	253,544	87,719	17.06	5,142
1982	280,413.67	194,944	204,511	75,903	17.72	4,283
1983	332,422.63	226,679	237,804	94,619	18.39	5,145
1984	408,117.51	272,786	286,174	121,944	19.06	6,398
1985	427,350.19	279,829	293,562	133,788	19.73	6,781
1986	502,069.40	321,776	337,568	164,501	20.40	8,064
1987	570,507.34	357,651	375,204	195,303	21.08	9,265
1988	651,923.43	401,650	421,362	230,561	21.45	10,749
1989	748,890.55	450,458	472,565	276,326	22.14	12,481
1990	771,807.33	452,819	475,042	296,765	22.83	12,999
1991	698,359.54	399,322	418,920	279,440	23.53	11,876
1992	763,388.16	424,902	445,755	317,633	24.23	13,109
1993	648,477.70	351,021	368,248	280,230	24.93	11,241
1994	751,363.81	394,992	414,377	336,987	25.64	13,143
1995	661,680.14	337,457	354,018	307,662	26.34	11,680
1996	755,319.87	373,128	391,440	363,880	27.06	13,447
1997	720,585.01	344,296	361,193	359,392	27.78	12,937
1998	620,418.55	286,323	300,375	320,044	28.49	11,234
1999	521,243.66	231,901	243,282	277,962	29.22	9,513
2000	1,147,861.18	491,514	515,636	632,225	29.94	21,116
2001	1,030,618.95	423,791	444,590	586,029	30.67	19,108
2002	1,003,658.83	395,442	414,849	588,810	31.40	18,752
2003	1,101,570.54	414,962	435,327	666,244	32.13	20,736
2004	1,072,039.19	384,969	403,862	668,177	32.87	20,328
2005	753,257.91	257,162	269,783	483,475	33.60	14,389
2006	212,493.84	68,381	71,737	140,757	34.60	4,068
2007	2,947,168.26	895,055	938,982	2,008,186	35.35	56,809
2008	1,422,305.93	405,926	425,848	996,458	36.09	27,610
2009	1,771,052.28	472,871	496,078	1,274,974	36.83	34,618
2010	1,433,775.57	356,006	373,478	1,060,298	37.58	28,214
2011	1,562,376.01	358,565	376,162	1,186,214	38.33	30,947
2012	1,663,698.97	350,042	367,221	1,296,478	39.09	33,166
2013	1,021,114.27	194,216	203,748	817,366	40.09	20,388
2014	1,230,521.69	210,296	220,617	1,009,905	40.84	24,728
2015	1,326,143.37	200,645	210,492	1,115,651	41.60	26,819
2016	1,384,033.01	182,000	190,932	1,193,101	42.37	28,159
2017	1,957,034.61	218,405	229,124	1,727,911	43.13	40,063
2018	1,445,605.26	132,128	138,612	1,306,993	43.89	29,779
2019	1,086,497.16	77,250	81,041	1,005,456	44.66	22,514

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 55-R3						
NET SALVAGE PERCENT.. 0						
2020	790,164.10	39,903	41,862	748,302	45.43	16,472
2021	1,296,841.47	38,776	40,679	1,256,162	45.98	27,320
2022	1,350,570.89	13,371	14,027	1,336,544	46.05	29,024
	43,792,490.50	15,023,516	15,760,586	28,031,904		819,974
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 1.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S2						
NET SALVAGE PERCENT.. 0						
1918	45.01	45	45			
1939	69.51	68	70			
1949	71.60	66	72			
1955	408.09	367	408			
1957	464.79	413	465			
1958	668.36	589	668			
1960	337.71	294	338			
1961	883.18	764	883			
1962	6,375.46	5,476	6,375			
1963	10,856.48	9,257	10,856			
1964	15,420.91	13,053	15,405	16	6.91	2
1965	19,327.42	16,235	19,161	166	7.20	23
1966	49,080.49	40,912	48,285	795	7.49	106
1967	38,275.45	31,650	37,354	921	7.79	118
1968	50,368.43	41,302	48,745	1,623	8.10	200
1969	46,191.82	37,549	44,316	1,876	8.42	223
1970	50,136.15	40,399	47,680	2,456	8.74	281
1971	42,417.36	33,868	39,972	2,445	9.07	270
1972	24,530.57	19,401	22,897	1,634	9.41	174
1973	21,676.81	16,975	20,034	1,643	9.76	168
1974	2,251.03	1,745	2,059	192	10.11	19
1975	26,751.15	20,521	24,219	2,532	10.48	242
1976	16,435.32	13,579	16,026	409	9.76	42
1977	3,635.16	2,972	3,508	127	10.14	13
1978	6,493.15	5,249	6,195	298	10.53	28
1979	53,395.24	42,657	50,345	3,050	10.93	279
1980	97,815.72	77,177	91,086	6,730	11.34	593
1981	139,981.96	109,578	129,326	10,656	11.49	927
1982	149,019.69	115,043	135,776	13,244	11.94	1,109
1983	135,582.67	103,138	121,726	13,857	12.40	1,118
1984	145,837.72	109,816	129,607	16,231	12.60	1,288
1985	164,083.04	121,553	143,459	20,624	13.09	1,576
1986	188,262.61	137,112	161,822	26,441	13.58	1,947
1987	229,009.73	164,658	194,333	34,677	13.84	2,506
1988	260,085.19	183,490	216,559	43,526	14.37	3,029
1989	237,678.04	165,210	194,984	42,694	14.66	2,912
1990	232,512.89	158,295	186,823	45,690	15.20	3,006
1991	209,567.69	139,572	164,726	44,842	15.75	2,847
1992	214,683.42	140,403	165,707	48,976	16.09	3,044
1993	171,657.99	109,569	129,316	42,342	16.67	2,540
1994	255,567.85	159,781	188,577	66,991	17.04	3,931
1995	227,810.13	138,645	163,632	64,178	17.63	3,640
1996	207,500.50	122,778	144,905	62,596	18.23	3,434

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-S2						
NET SALVAGE PERCENT.. 0						
1997	280,567.09	161,158	190,202	90,365	18.83	4,799
1998	216,877.05	121,256	143,109	73,768	19.25	3,832
1999	158,456.85	85,709	101,156	57,301	19.87	2,884
2000	373,533.51	195,097	230,258	143,276	20.50	6,989
2001	298,157.00	150,062	177,106	121,051	21.14	5,726
2002	532,730.62	257,788	304,247	228,484	21.78	10,491
2003	680,051.14	315,612	372,492	307,559	22.42	13,718
2004	900,934.87	398,213	469,979	430,956	23.25	18,536
2005	719,279.55	303,176	357,815	361,465	23.90	15,124
2006	426,315.48	170,057	200,705	225,610	24.74	9,119
2007	856,231.99	323,399	381,682	474,550	25.40	18,683
2008	553,983.93	196,443	231,846	322,138	26.24	12,277
2009	785,775.69	260,406	307,336	478,440	27.07	17,674
2010	623,533.13	191,986	226,586	396,947	27.91	14,222
2011	697,800.97	198,385	234,138	463,663	28.74	16,133
2012	686,645.58	178,803	211,027	475,619	29.58	16,079
2013	507,642.72	120,007	141,635	366,008	30.42	12,032
2014	642,229.48	135,703	160,159	482,070	31.42	15,343
2015	543,486.72	101,197	119,435	424,052	32.42	13,080
2016	545,632.39	88,229	104,130	441,502	33.27	13,270
2017	688,719.73	94,010	110,953	577,767	34.27	16,859
2018	760,758.60	84,672	99,931	660,828	35.27	18,736
2019	949,612.08	81,762	96,497	853,115	36.27	23,521
2020	1,000,580.18	60,935	71,917	928,663	37.27	24,917
2021	978,379.19	34,928	41,223	937,156	38.27	24,488
2022	792,236.17	9,190	10,846	781,390	39.22	19,923
	19,953,375.20	6,969,407	8,225,155	11,728,220		410,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1922	1.07	1	1			
1928	96.54	97	97			
1929	672.99	673	673			
1930	698.81	699	699			
1931	17.40	17	17			
1933	213.14	213	213			
1934	11.22	11	11			
1935	110.28	110	110			
1937	818.90	819	819			
1938	186.60	187	187			
1939	52.21	52	52			
1941	349.06	349	349			
1942	630.27	630	630			
1943	3,613.40	3,613	3,613			
1944	913.79	914	914			
1945	454.07	454	454			
1946	54.82	55	55			
1947	550.01	550	550			
1948	1,264.37	1,264	1,264			
1950	1,493.19	1,493	1,493			
1951	2,506.52	2,507	2,507			
1952	3,843.12	3,843	3,843			
1953	4,087.34	4,087	4,087			
1954	12,313.26	12,313	12,313			
1955	20,105.87	20,106	20,106			
1956	20,883.80	20,884	20,884			
1957	22,650.83	22,651	22,651			
1958	22,020.82	22,021	22,021			
1959	20,078.08	20,078	20,078			
1960	22,801.98	22,802	22,802			
1961	27,422.37	27,422	27,422			
1962	11,521.31	11,521	11,521			
1963	33,735.38	33,409	24,797	8,938	0.29	8,938
1964	22,632.40	22,044	16,362	6,270	0.78	6,270
1965	28,212.96	27,028	20,061	8,152	1.26	6,470
1966	26,150.47	24,642	18,290	7,860	1.73	4,543
1967	45,989.40	42,632	31,643	14,346	2.19	6,551
1968	48,777.74	44,485	33,018	15,760	2.64	5,970
1969	40,286.44	36,150	26,832	13,454	3.08	4,368
1970	41,108.66	36,299	26,942	14,167	3.51	4,036
1971	93,466.57	81,253	60,308	33,159	3.92	8,459

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1972	62,135.39	53,167	39,462	22,673	4.33	5,236
1973	33,313.48	28,050	20,819	12,494	4.74	2,636
1974	21,527.28	17,839	13,241	8,286	5.14	1,612
1975	18,187.25	14,829	11,006	7,181	5.54	1,296
1976	723.46	645	479	244	5.67	43
1977	509.97	452	335	175	5.87	30
1978	9,893.53	8,657	6,425	3,469	6.35	546
1979	30,719.56	26,674	19,798	10,922	6.58	1,660
1980	54,357.41	46,573	34,568	19,789	7.09	2,791
1981	76,805.35	65,208	48,399	28,406	7.37	3,854
1982	98,434.33	82,754	61,422	37,012	7.66	4,832
1983	70,591.02	58,711	43,577	27,014	7.98	3,385
1984	28,951.98	23,691	17,584	11,368	8.53	1,333
1985	40,365.67	32,624	24,214	16,152	8.88	1,819
1986	74,813.57	59,664	44,284	30,530	9.25	3,301
1987	15,137.85	11,956	8,874	6,264	9.43	664
1988	46,391.46	36,083	26,782	19,609	9.83	1,995
1989	65,854.83	50,392	37,402	28,453	10.25	2,776
1990	45,534.14	34,392	25,527	20,007	10.50	1,905
1991	81,701.67	60,574	44,960	36,742	10.96	3,352
1992	78,920.53	57,612	42,761	36,160	11.25	3,214
1993	95,091.50	67,971	50,450	44,642	11.74	3,803
1994	128,329.99	90,075	66,856	61,474	12.07	5,093
1995	108,048.15	74,359	55,191	52,857	12.42	4,256
1996	104,823.39	70,609	52,408	52,415	12.80	4,095
1997	60,750.79	39,992	29,683	31,068	13.19	2,355
1998	76,737.24	49,465	36,714	40,023	13.46	2,973
1999	856.62	538	399	458	13.90	33
2000	105,366.34	64,484	47,862	57,504	14.21	4,047
2001	7,494.71	4,462	3,312	4,183	14.55	287
2002	175,536.79	101,425	75,280	100,257	14.92	6,720
2003	356,231.96	199,205	147,856	208,376	15.31	13,610
2004	2,542.68	1,377	1,022	1,521	15.60	98
2005	51,166.53	26,735	19,843	31,324	15.92	1,968
2006	130,019.58	65,322	48,484	81,536	16.26	5,015
2007	168,501.37	81,302	60,345	108,156	16.53	6,543
2008	211,647.36	97,633	72,466	139,181	16.83	8,270
2009	142,777.16	62,636	46,490	96,287	17.17	5,608
2010	211,726.24	88,078	65,374	146,352	17.43	8,397
2011	166,405.79	65,348	48,503	117,903	17.65	6,680
2012	173,149.57	63,858	47,397	125,753	17.83	7,053

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
2013	278,867.37	95,847	71,140	207,727	17.98	11,553
2014	138,485.46	44,066	32,707	105,778	18.04	5,864
2015	305,770.73	88,888	65,975	239,796	18.09	13,256
2016	513,019.04	134,308	99,687	413,332	18.09	22,849
2017	489,841.22	113,300	84,095	405,746	18.00	22,541
2018	494,816.59	98,370	73,013	421,804	17.80	23,697
2019	123,278.51	20,218	15,006	108,273	17.42	6,215
2020	313,666.66	39,585	29,382	284,285	16.74	16,982
2021	46,327.92	3,864	2,868	43,460	15.56	2,793
2022	935,782.71	32,191	23,893	911,890	12.87	70,854
	7,654,727.16	3,306,436	2,506,309	5,148,418		397,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 5.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	187	173	15	0.29	15
1962	7,626.48	7,214	6,681	945	1.73	546
1967	445.13	390	361	84	3.95	21
1972	7,910.24	6,435	5,960	1,950	5.97	327
1981	13,548.93	11,167	10,343	3,206	8.83	363
1985	14,556.64	11,439	10,594	3,963	10.20	389
1992	2,228.63	1,566	1,450	779	12.87	61
2010	68,488.09	27,299	25,284	43,204	18.74	2,305
2015	2,847.08	790	732	2,115	19.32	109
	136,698.14	85,345	80,436	56,262		4,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,309	6,309			
1980	1,144.78	1,117	975	170	1.06	160
1983	10,695.21	10,244	8,939	1,756	1.74	1,009
1984	4,730.23	4,489	3,917	813	2.07	393
1985	27,353.09	25,690	22,417	4,936	2.42	2,040
1986	61,596.14	57,426	50,109	11,487	2.64	4,351
1987	40,005.58	36,981	32,269	7,737	2.90	2,668
1989	3,425.59	3,102	2,707	719	3.48	207
1990	37,952.71	33,956	29,629	8,324	3.82	2,179
1991	31,594.95	27,993	24,426	7,169	4.04	1,775
1992	6,510.50	5,703	4,976	1,534	4.31	356
1993	1,718.09	1,481	1,292	426	4.71	90
1994	4,082.11	3,469	3,027	1,055	5.03	210
2000	47,842.64	35,930	31,352	16,491	7.43	2,220
2001	142,467.12	104,343	91,048	51,419	7.82	6,575
2003	2,326.24	1,599	1,395	931	8.83	105
2004	89,547.93	59,531	51,946	37,602	9.29	4,048
2005	230,939.52	147,617	128,808	102,132	9.83	10,390
2006	16,842.71	10,341	9,023	7,820	10.32	758
2007	9,937.59	5,821	5,079	4,859	10.90	446
2008	0.11					
2009	5,832.45	3,083	2,690	3,142	11.96	263
2010	120,109.47	59,803	52,183	67,926	12.52	5,425
2011	49,875.40	23,232	20,272	29,603	13.09	2,261
2012	146,646.41	63,542	55,446	91,200	13.62	6,696
2013	593,889.59	237,140	206,925	386,965	14.17	27,309
2014	1,877,037.79	682,491	595,531	1,281,507	14.73	87,000
2015	744,371.73	242,888	211,940	532,432	15.31	34,777
2016	895,280.37	257,930	225,066	670,214	15.86	42,258
2017	2,129,445.26	530,658	463,044	1,666,401	16.32	102,108
2018	2,159,036.37	449,080	391,860	1,767,176	16.82	105,064
2019	766,834.29	126,834	110,674	656,160	17.24	38,060
2020	1,074,321.19	130,100	113,523	960,798	17.54	54,778
2021	535,558.56	39,846	34,769	500,790	17.63	28,406
	11,890,928.02	3,445,436	3,009,233	8,881,695		574,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 4.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,508,820	1,577,644	364,460	2.42	150,603
2015	112,834.83	81,004	84,699	28,136	2.91	9,669
2016	33,669.32	21,757	22,750	10,919	3.51	3,111
2017	34,335.00	19,303	20,183	14,152	4.22	3,354
2018	78,429.10	36,650	38,322	40,107	5.03	7,974
	2,201,371.95	1,667,534	1,743,598	457,774		174,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 7.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,055	1,171			
1958	192.08	169	192			
1959	2,129.94	1,863	2,130			
1971	17,971.09	14,113	17,971			
1983	7,872.27	5,833	7,872			
1984	3,449.87	2,518	3,450			
1987	6,786.87	4,711	6,787			
1988	9,428.54	6,425	9,429			
1990	820.22	537	819			
	49,821.42	37,224	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	11,845.98	11,846	11,846			
2003	96,741.60	93,920	96,742			
2004	31,580.89	29,081	31,581			
2005	522.52	455	508	15	2.58	6
2007	4,181.56	3,223	3,600	582	4.58	127
2010	7,734.00	4,801	5,362	2,372	7.58	313
2011	12,031.56	6,868	7,671	4,361	8.58	508
2012	1,550.11	807	901	649	9.58	68
2014	565,919.21	238,156	266,002	299,917	11.58	25,900
2015	1,175,148.72	435,780	486,733	688,416	12.58	54,723
2016	113,113.73	36,290	40,533	72,581	13.58	5,345
2017	14,623.69	3,961	4,424	10,200	14.58	700
2021	671,698.61	47,576	53,139	618,560	18.58	33,292
	2,706,692.18	912,764	1,009,042	1,697,650		120,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						4.47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	18,592	19,060	5,367	3.58	1,499
2015	66,876.67	33,067	33,900	32,977	7.58	4,351
	91,303.67	51,659	52,960	38,344		5,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6						6.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	70,288.66	70,289	70,289			
2017	1,577,540.60	1,577,541	1,577,541			
2018	173,736.13	153,466	126,955	46,781	0.58	46,781
2019	10,859.79	7,421	6,139	4,721	1.58	2,988
2020	346,441.62	167,446	138,519	207,923	2.58	80,590
	2,178,866.80	1,976,163	1,919,443	259,424		130,359
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						5.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	2,878	3,781			
2012	14,849.79	10,312	14,421	429	4.58	94
2013	2,789.00	1,751	2,449	340	5.58	61
2015	4,197.10	2,075	2,902	1,295	7.58	171
	25,616.89	17,016	23,553	2,064		326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.3 1.27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	1,134,742.92	1,134,743	1,134,743			
1998	383,704.26	374,752	379,725	3,979	0.58	3,979
1999	191,341.50	179,224	181,602	9,740	1.58	6,165
2000	296,716.81	266,057	269,587	27,130	2.58	10,516
2001	186,888.81	160,102	162,226	24,663	3.58	6,889
2002	303,527.92	247,882	251,171	52,357	4.58	11,432
2003	291,419.99	226,337	229,340	62,080	5.58	11,125
2004	366,999.55	270,358	273,946	93,054	6.58	14,142
2005	79,725.36	55,542	56,279	23,446	7.58	3,093
2006	167,413.05	109,935	111,394	56,019	8.58	6,529
2007	835,832.86	515,433	522,272	313,561	9.58	32,731
2008	1,181,797.10	681,507	690,550	491,247	10.58	46,432
2009	278,442.30	149,432	151,415	127,027	11.58	10,970
2010	777,173.73	385,999	391,121	386,053	12.58	30,688
2011	595,579.35	271,983	275,592	319,987	13.58	23,563
2012	870,830.41	362,849	367,664	503,166	14.58	34,511
2013	784,168.63	295,373	299,292	484,877	15.58	31,122
2014	894,641.85	301,199	305,196	589,446	16.58	35,552
2015	1,788,936.70	530,724	537,766	1,251,171	17.58	71,170
2016	971,312.23	249,307	252,615	718,697	18.58	38,681
2017	1,449,495.87	314,062	318,230	1,131,266	19.58	57,777
2018	1,163,102.32	205,485	208,212	954,890	20.58	46,399
2019	932,956.06	127,507	129,199	803,757	21.58	37,245
2020	670,668.98	64,834	65,694	604,975	22.58	26,793
2021	3,158,053.91	178,967	181,342	2,976,712	23.58	126,239
2022	7,667,664.59	140,548	142,413	7,525,252	24.54	306,652
	27,423,137.06	7,800,141	7,888,586	19,534,551		1,030,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,118.18	1,118	1,118			
2011	19,084.33	10,894	10,233	8,851	8.58	1,032
2015	245,836.91	91,164	85,635	160,202	12.58	12,735
	266,039.42	103,176	96,986	169,053		13,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 5.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,358	14,666			
1991	70,212.28	68,380	70,212			
1992	7,619.70	7,370	7,620			
1993	2,619.06	2,512	2,619			
1994	45,419.28	43,239	45,419			
1995	9,638.80	9,117	9,639			
1997	945.49	877	945			
1999	89,292.15	81,131	89,292			
2000	424,416.34	381,508	419,914	4,502	2.52	1,787
2001	23,340.60	20,694	22,777	564	2.74	206
2002	21,599.55	18,874	20,774	826	2.95	280
2003	209,492.31	180,205	198,346	11,146	3.16	3,527
2011	25,036.41	17,951	19,758	5,278	4.51	1,170
2014	4,400.00	2,744	3,020	1,380	5.08	272
	948,698.04	848,960	925,001	23,697		7,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 0.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

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 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	8,844.28	8,292	8,844			
1996	99,286.94	92,327	99,287			
1997	24,074.08	22,088	24,074			
1998	5,290.74	4,806	5,291			
1999	82,403.81	73,908	81,887	517	2.69	192
2000	209,803.17	185,298	205,301	4,502	2.96	1,521
2001	104,679.26	90,799	100,601	4,078	3.27	1,247
2002	96,528.86	81,982	90,832	5,697	3.62	1,574
2015	51,061.45	21,017	23,286	27,775	10.60	2,620
2022	1,206,308.96	37,516	41,566	1,164,743	14.27	81,622
	1,888,281.55	618,033	680,969	1,207,313		88,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 4.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	136.82	137	137			
2008	2,264.03	2,176	2,264			
2009	11,311.50	10,117	10,742	570	1.58	361
2010	25,988.40	21,513	22,841	3,147	2.58	1,220
2011	6,122.60	4,660	4,948	1,175	3.58	328
2012	129,294.07	89,787	95,331	33,963	4.58	7,416
2013	14,421.00	9,053	9,612	4,809	5.58	862
2014	98,828.36	55,454	58,878	39,950	6.58	6,071
2015	400,910.38	198,226	210,466	190,444	7.58	25,125
2016	234,767.97	100,429	106,630	128,138	8.58	14,934
2017	8,370.44	3,023	3,210	5,160	9.58	539
2018	12,626.00	3,718	3,948	8,678	10.58	820
2021	5,909.01	558	592	5,317	13.58	392
	950,950.58	498,851	529,599	421,352		58,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 6.11

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,263,869.67			
353.00	5,745.26			
355.00	18,533.09			
362.10		56,417.81		56,417.81-
374.40	11,936.44	38,240.05		38,240.05-
375.34	177,551.37	36,137.31		36,137.31-
376.00	12,225,336.78	1,258,205.78	1,297.00	1,256,908.78-
378.00	649,171.93	247,333.58		247,333.58-
379.10	889.56			
380.00	7,406,277.97	2,142,798.48		2,142,798.48-
381.00	394,736.32	4,899.87	34,508.89	29,609.02
382.00	124,360.72			
383.00	12,648.88			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
391.10	475,324.47			
392.00	42,274.76			
393.00	939.35			
394.00	186,713.88	1,648.52		1,648.52-
395.00	8,811.95			
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
398.00	9,171.96			
	24,633,537.81	3,900,212.71	35,805.89	3,864,406.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-
TOTAL	146,732,452.62	25,263,049.55	240,631.22	25,022,418.33-



2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



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March 8, 2022

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of December 31, 2023. The results of our study as of November 30, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2022". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

070578.000

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PART I. RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2023. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 through III-5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2023	(4) BOOK RESERVE	(5) FUTURE BOOK ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,294,840.03	2,841,177	453,663	227,814	6.91	2.0
WELLS								
352.01	CONSTRUCTION	SQUARE *	1,126,771.93	937,051	189,721	94,861	8.42	2.0
352.02	EQUIPMENT	50-S2.5 *	1,072,969.88	633,236	439,734	220,558	20.56	2.0
	TOTAL ACCOUNT 352		2,199,741.81	1,570,287	629,455	315,419		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,250	95	48	0.01	2.0
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	884,445	63,732	32,017	3.38	2.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		7,145,453.45	5,998,499	1,146,955	575,302	8.05	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	4,873,784.33	995,037	3,878,747	82,275	1.69	47.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,864,695	1,368,476	34,750	1.07	39.4
	TOTAL ACCOUNT 374		8,106,955.75	2,859,732	5,247,223	117,025	1.44	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	7,977,500.76	1,570,504	6,406,997	190,857	2.39	33.6
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,624	9,604	483	0.56	19.9
375.7	OTHER DISTRIBUTION SYSTEMS	90-R1.5 *	39,441,384.70	5,321,712	34,119,671	1,091,790	2.77	31.3
	DISTRIBUTION SYSTEM STRUCTURES	35-R2	3,540,461.16	1,084,727	2,455,734	115,460	3.26	21.3
	OTHER BUILDINGS		42,981,845.86	6,406,439	36,575,405	1,207,250	2.81	30.3
	TOTAL ACCOUNT 375.0							
375.8	COMMUNICATION	45-R3	16,515.17	8,999	7,516	349	2.11	21.5
	TOTAL ACCOUNT 375		51,062,089.66	8,062,566	42,999,522	1,398,939	2.74	
376	MAINS	71-R1	47,258,414.58	33,428,835	13,829,580	1,272,824	2.69	10.9
	BARE STEEL	71-R1	2,596,851,536.49	340,923,335	2,255,928,201	55,303,239	2.13	40.8
	OTHER							
	TOTAL ACCOUNT 376		2,644,109,951.07	374,352,170	2,269,757,781	56,576,063	2.14	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	206,642,930.80	26,795,495	179,847,436	8,687,002	4.20	20.7
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	135,966.90	86,207	49,760	5,881	4.33	8.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCRRUAL RATE (7)=(6)/(3)	
380	SERVICES BARE STEEL OTHER	388,127.99 854,783,043.98	292,441 172,198,027	95,687 682,585,017	11,002 25,832,633	2.83 3.02	8.7 26.4
	TOTAL ACCOUNT 380	855,171,171.97	172,490,468	682,680,704	25,843,635	3.02	
381	METERS	44,799,655.68	19,420,683	25,378,973	1,057,168	2.36	24.0
381.1	METERS - AMR	25,134,959.40	19,754,808	5,380,151	1,130,030	4.50	4.8
382	METER INSTALLATIONS	45,542,208.34	16,518,699	29,023,509	852,161	1.87	34.1
383	HOUSE REGULATORS AND INSTALLATIONS	21,141,290.79	8,581,133	12,560,158	440,003	2.08	28.5
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	8,822,144.52	2,939,173	5,882,972	429,949	4.87	13.7
	OTHER EQUIPMENT						
387	GENERAL	136,698.14	84,923	51,775	3,818	2.79	13.6
387.4	COMMUNICATION EQUIPMENT	11,890,928.02	3,633,599	8,257,329	549,425	4.62	15.0
387.5	GPS EQUIPMENT	2,201,371.95	1,932,953	268,419	123,301	5.60	2.2
	TOTAL ACCOUNT 387	14,228,998.11	5,651,475	8,577,523	676,544	4.75	
	TOTAL DISTRIBUTION PLANT	3,924,898,322.99	657,512,609	3,267,385,712	97,214,400	2.48	
	GENERAL PLANT						
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT						
391.1	FURNITURE	2,598,464.60	1,031,171	1,567,294	121,079	4.66	12.9
391.11	EQUIPMENT	91,303.67	59,300	32,004	5,836	6.39	5.5
391.12	INFORMATION SYSTEMS	357,301.41	135,953	221,348	149,430	41.82	1.5
	TOTAL ACCOUNT 391	3,047,069.68	1,226,424	1,820,646	276,345	9.07	
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,616.89	20,881	4,736	1,141	4.45	4.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	29,238,900.74	7,524,030	21,714,871	1,165,279	3.99	18.6
395	LABORATORY EQUIPMENT	264,921.24	110,708	154,213	13,769	5.20	11.2
396	POWER OPERATED EQUIPMENT	948,698.04	906,021	42,677	15,556	1.64	2.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	3,097,281.26	706,438	2,390,843	178,653	5.77	13.4
398	MISCELLANEOUS EQUIPMENT	948,549.73	590,129	358,421	57,525	6.06	6.2
	TOTAL GENERAL PLANT	37,620,859.00	11,134,452	26,486,407	1,708,268	4.54	
	SUBTOTAL DEPRECIABLE PLANT	3,969,664,635.44	674,645,560	3,295,019,074	99,497,970	2.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		65,323,455.78	25,089,564	40,233,892	8,647,028 **		
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		15,437,427.08	5,008,241	10,429,186	2,886,274 **		
362.1 ENVIRONMENTAL REMEDIATION			(83,498)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		7,122,745.91	3,373,155	3,749,591	558,661 **		
SUBTOTAL AMORTIZABLE PLANT		87,883,628.77	33,387,462	54,412,669	12,091,963		
NONDEPRECIABLE PLANT							
		3,533,233.36	234,689				
TOTAL GAS PLANT		4,061,081,497.57	708,267,711	3,349,431,743	111,589,933		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2023, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2022

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2022 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
350.20	1,931								1,931	99.94
351.00	2,587,031	249,502	4,644						2,841,177	86.23
352.01	834,026	103,025							937,051	83.16
352.02	392,390	240,846							633,236	59.02
352.10	206,932								206,932	100.00
353.00	388,896	169	185						389,250	99.98
354.00	849,418								884,445	93.28
355.00	104,477	35,027							104,477	100.00
374.40	927,763	86,648	3,436	21,120		1,690			995,037	20.42
374.50	1,826,867	37,828	36,092	92,840		36,208			1,864,695	57.67
375.34	1,478,485	184,975	113						1,570,504	19.69
375.60	75,960	551							76,624	88.86
375.70	5,155,365	1,300,104	1	49,031					6,406,439	14.90
375.80	8,614	385							8,999	54.49
376.00	338,692,741	58,122,892	1,474,178	21,961,139		1,976,502			374,352,170	14.16
378.00	23,658,568	7,757,066	316,652	3,856,868		1,079,923			26,795,495	12.97
379.10	60,244	9,427	16,536						86,207	63.40
380.00	153,394,232	26,130,578	3,567,902	7,971,612		2,630,632			172,490,468	20.17
381.00	18,434,086	1,139,719	1,388,414	139,568					19,420,683	43.35
381.10	18,366,394								19,754,808	78.59
382.00	15,760,586	902,935	523	145,345					16,518,699	36.27
383.00	8,225,155	456,772	498	99,306		1,986			8,581,133	40.59
385.00	2,506,309	459,807	98,897	96,800		29,040			2,939,173	33.32
387.00	80,436	4,487							84,923	62.12
387.40	3,009,233	622,193	2,173						3,633,599	30.56
387.50	1,743,598	189,355							1,932,953	87.81
390.10	49,821								49,821	100.00
391.10	1,009,042	130,357		108,228					1,031,171	39.68
391.11	52,960	6,340							59,300	64.95
391.12	1,919,443	38,075		1,821,565					135,953	38.05
392.00	23,553	352	(3,024)						20,881	81.51
394.00	7,888,586	1,154,519	(1,330)	1,518,447					7,524,030	25.73
394.12			702						0	0.00
395.00	96,986	14,840		1,118					110,708	41.79
396.00	925,001	7,811	(26,791)						906,021	95.50
397.50	680,969	124,518	4	99,053					706,438	22.81
398.00	529,599	62,931		2,401					590,129	62.21
SUBTOTAL DEPRECIABLE PLANT	611,945,697	100,962,448	5,477,837	37,984,441	0	5,755,981	0	0	674,645,560	
AMORTIZABLE PLANT										
303.00	19,902,888	8,775,705		3,589,029					25,089,564	38.41
303.60	2,374,987	2,729,887		96,633					5,008,241	32.44
362.10	(156,998)		73,500						(83,498)	
375.71	2,870,239	550,024		47,108					3,373,155	47.36
SUBTOTAL AMORTIZABLE PLANT	24,991,116	12,055,616	73,500	3,732,770	0	0	0	0	33,387,462	
NONDEPRECIABLE PLANT										
	234,689								234,689	
TOTAL GAS PLANT	637,171,502	113,018,064	5,551,337	41,717,211	0	5,755,981	0	0	708,267,711	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2022	ORIGINAL COST AS OF DECEMBER 31, 2023	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	6.99	249,502
WELLS					
352.01	CONSTRUCTION	1,126,772	1,126,772	8.44	103,025
352.02	EQUIPMENT	1,072,970	1,072,970	20.72	240,846
	TOTAL ACCOUNT 352	2,199,742	2,199,742		343,871
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.04	169
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.41	35,027
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,145,453	7,145,453		628,569
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	4,619,075	4,873,784	1.69	86,648
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	37,828
	TOTAL ACCOUNT 374	7,852,247	8,106,956		124,476
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	6,857,841	7,977,501	2.32	184,975
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.59	551
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	38,999,642	39,441,385	2.79	
	OTHER BUILDINGS	3,192,414	3,540,461	3.28	
	TOTAL ACCOUNT 375.70	42,192,056	42,981,846		1,300,104
375.8	COMMUNICATION	16,515	16,515	2.15	385
	TOTAL ACCOUNT 375	49,152,641	51,062,090		1,486,015
376	MAINS				
	CAST IRON	83,547	0	25.83	
	BARE STEEL	56,048,266	47,258,415	2.96	
	OTHER	2,324,577,776	2,596,851,536	2.13	
	TOTAL ACCOUNT 376	2,380,709,589	2,644,109,951		58,122,892
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	157,110,989	206,642,931	4.01	7,757,066
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	6.40	9,427
380	SERVICES				
	BARE STEEL	627,276	388,128	2.96	
	OTHER	758,846,177	854,783,044	3.01	
	TOTAL ACCOUNT 380	759,473,454	855,171,172		26,130,578
381	METERS	43,392,684	44,799,656	2.39	1,139,719
381.1	METERS - AMR	24,862,041	25,134,959	5.13	1,388,414
382	METER INSTALLATIONS	43,792,491	45,542,208	1.87	902,935
383	HOUSE REGULATORS AND INSTALLATIONS	19,953,375	21,141,291	2.06	456,772
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	7,654,727	8,822,145	5.19	459,807
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	3.03	4,487
387.4	COMMUNICATION EQUIPMENT	11,890,928	11,890,928	4.83	622,193
387.5	GPS EQUIPMENT	2,201,372	2,201,372	7.94	189,355
	TOTAL ACCOUNT 387	14,228,998	14,228,998		816,035
	TOTAL DISTRIBUTION PLANT	3,508,319,201	3,924,898,323		98,794,136

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2022	ORIGINAL COST AS OF DECEMBER 31, 2023	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,706,692	2,598,465	4.47	130,357
391.11	EQUIPMENT	91,304	91,304	6.41	6,340
391.12	INFORMATION SYSTEMS	2,178,867	357,301	5.98	38,075
	TOTAL ACCOUNT 391	4,976,863	3,047,070		174,772
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	1.27	352
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	27,423,137	29,238,901	3.76	1,154,519
394.12	CNG FACILITIES	0	0		0
	TOTAL ACCOUNT 394	27,423,137	29,238,901		1,154,519
395	LABORATORY EQUIPMENT	266,039	264,921	5.17	14,840
396	POWER OPERATED EQUIPMENT	948,698	948,698	0.76	7,811
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	1,888,282	3,097,281	4.70	124,518
398	MISCELLANEOUS EQUIPMENT	950,951	948,550	6.11	62,931
	TOTAL GENERAL PLANT	36,529,408	37,620,859		1,539,743
	SUBTOTAL DEPRECIABLE PLANT	3,551,994,062	3,969,664,635		100,962,448
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	47,459,795	65,323,456	**	8,775,705
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	10,074,348	15,437,427	**	2,729,887
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	6,363,928	7,122,746	**	550,024
	SUBTOTAL AMORTIZABLE PLANT	63,898,071	87,883,629		12,055,616
NONDEPRECIABLE PLANT					
	TOTAL GAS PLANT	3,533,233	3,533,233		0
	TOTAL GAS PLANT	3,619,425,367	4,061,081,498		113,018,064

* 13-month total based on monthly averages

** Prorated accruals based on individual asset amortization

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20	21,434.00										(21,434.00)	(4,287)
353.00	633.71		220.40								(854.11)	(171)
362.10	101,148.90		84,433.04		66,230.55		83,079.72				(334,892.21)	(66,978)
374.40	3,646.96		4,027.90		181.75		3,641.92		1,536.00		(13,034.53)	(2,607)
375.34	35,116.51		13,446.58		53,446.96		31,402.00		32,916.00		(166,328.05)	(33,266)
375.60			518.68								(518.68)	(104)
375.70					6.91						(6.91)	(1)
376.00	1,441,406.34		1,562,758.41		908,940.08		1,247,022.81		1,676,006.00		(6,836,133.64)	(1,367,227)
378.00	370,922.18		197,320.30		137,617.14		131,514.72		655,491.00		(1,492,865.34)	(298,573)
379.10	76,321.00										(76,321.00)	(15,264)
380.00	3,052,049.09		3,345,786.25		4,200,676.28		3,747,310.91		2,119,635.00		(16,465,457.53)	(3,293,092)
381.00			675.26								60,281.59	12,056
382.00	10.01						2,403.39				(2,413.40)	(483)
383.00					925.21				1,490.00		(2,415.21)	(483)
385.00	124,888.37		187,266.09		82,945.35		28,224.94		26,400.00		(449,724.75)	(89,945)
387.40	5,150.01		2,001.41		1,780.14		1,065.03				(9,996.59)	(1,999)
392.00				606.50							13,954.79	2,791
394.00											6,262.88	1,253
394.12											(3,239.63)	(648)
396.00					3,239.63						123,650.81	24,730
TOTAL	5,232,727.08	204,218.83	5,398,454.32	606.50	5,455,990.00	0.00	5,275,665.44	0.00	4,513,474.00	0.00	(25,671,485.51)	(5,134,298)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,218	4,219		1-	1-	0.0
1914	6,538	6,538			1-	0.0
1915	9,320	9,320			1-	0.0
1916	2,189	2,190		1-	2-	0.0
1917	3,115	3,115			2-	0.0
1918	1,645	1,645			2-	0.0
1919	1,171	1,171			2-	0.0
1920	2,034	1,942		92	90	0.0
1921	2,978	2,970		8	98	0.0
1922	6,361	6,328		33	131	0.0
1923	7,320	7,272		48	179	0.0
1924	4,124	4,091		33	212	0.0
1925	10,546	10,437		109	321	0.0
1926	6,375	6,315		60	381	0.0
1927	7,637	7,570		67	448	0.0
1928	9,543	9,424		119	567	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1929	14,741	14,498		243	810	0.0
1930	4,727	4,625		102	912	0.0
1931	5,108	4,945		163	1,075	0.0
1932	2,694	2,523		171	1,246	0.0
1933	4,164	3,874		290	1,536	0.0
1934	6,248	5,994		254	1,790	0.0
1935	1,144	1,103		41	1,831	0.0
1936	6,632	6,180		452	2,283	0.0
1937	9,363	9,167		196	2,479	0.0
1938	14,038	13,892		146	2,625	0.0
1939	13,664	12,909		755	3,380	0.0
1940	21,633	20,657		976	4,356	0.0
1941	17,787	17,308		479	4,835	0.0
1942	19,360	18,685		675	5,510	0.0
1943	10,741	10,440		301	5,811	0.0
1944	8,261	8,124		137	5,948	0.0
1945	7,218	6,904		314	6,262	0.0
1946	16,839	16,213		626	6,888	0.0
1947	21,776	20,738	1,038		7,926	0.0
1948	82,009	69,611	12,398		20,324	0.0
1949	273,134	212,338	60,796		81,120	0.0
1950	595,684	453,770	141,914		223,034	0.0
1951	577,003	441,525	135,478		358,512	0.0
1952	1,269,435	926,004	343,431		701,943	0.0
1953	893,149	662,860	230,289		932,232	0.0
1954	1,268,954	938,038	330,916		1,263,148	0.0
1955	3,183,377	2,300,064	883,313		2,146,461	0.1
1956	2,097,780	1,507,363	590,417		2,736,878	0.1
1957	2,801,576	2,020,319	781,257		3,518,135	0.1
1958	3,448,782	2,487,770	961,012		4,479,147	0.1
1959	2,953,959	2,111,096	842,863		5,322,010	0.2
1960	3,067,073	2,190,583	876,490		6,198,500	0.2
1961	3,411,460	2,416,849	994,611		7,193,111	0.2
1962	3,264,467	2,294,187	970,280		8,163,391	0.2
1963	4,087,059	2,852,860	1,234,199		9,397,590	0.3
1964	4,305,970	3,003,231	1,302,739		10,700,329	0.3
1965	3,581,370	2,496,585	1,084,785		11,785,114	0.4
1966	4,790,919	3,309,744	1,481,175		13,266,289	0.4
1967	4,759,097	3,264,263	1,494,834		14,761,123	0.4
1968	4,311,307	2,874,323	1,436,984		16,198,107	0.5
1969	3,648,601	2,342,521	1,306,080		17,504,187	0.5
1970	3,818,395	2,807,268	1,011,127		18,515,314	0.6
1971	5,449,493	3,599,125	1,850,368		20,365,682	0.6
1972	3,135,753	1,923,939	1,211,814		21,577,496	0.7
1973	3,475,693	1,781,075	1,694,618		23,272,114	0.7
1974	3,032,050	1,349,297	1,682,753		24,954,867	0.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1975	3,051,965	1,362,294	1,689,671	26,644,538	0.8
1976	2,770,383	1,537,014	1,233,369	27,877,907	0.8
1977	6,257,151	3,466,280	2,790,871	30,668,778	0.9
1978	6,274,277	3,402,165	2,872,112	33,540,890	1.0
1979	7,821,845	4,250,703	3,571,142	37,112,032	1.1
1980	10,440,056	5,679,429	4,760,627	41,872,659	1.3
1981	12,200,078	6,594,104	5,605,974	47,478,633	1.4
1982	10,917,613	5,704,333	5,213,280	52,691,913	1.6
1983	9,643,612	5,005,441	4,638,171	57,330,084	1.7
1984	11,091,798	5,688,718	5,403,080	62,733,164	1.9
1985	11,338,766	5,834,718	5,504,048	68,237,212	2.1
1986	12,751,694	6,458,602	6,293,092	74,530,304	2.3
1987	13,623,564	6,881,503	6,742,061	81,272,365	2.5
1988	15,844,408	7,780,853	8,063,555	89,335,920	2.7
1989	14,830,377	7,216,438	7,613,939	96,949,859	2.9
1990	13,195,070	6,371,507	6,823,563	103,773,422	3.1
1991	13,053,116	6,200,780	6,852,336	110,625,758	3.4
1992	14,583,350	6,750,976	7,832,374	118,458,132	3.6
1993	15,491,264	7,003,227	8,488,037	126,946,169	3.9
1994	18,544,808	8,018,211	10,526,597	137,472,766	4.2
1995	17,637,678	7,380,600	10,257,078	147,729,844	4.5
1996	19,320,319	8,267,196	11,053,123	158,782,967	4.8
1997	20,396,464	8,052,099	12,344,365	171,127,332	5.2
1998	19,471,295	7,758,130	11,713,165	182,840,497	5.5
1999	18,685,131	7,422,156	11,262,975	194,103,472	5.9
2000	20,251,073	8,318,013	11,933,060	206,036,532	6.3
2001	20,645,005	7,785,162	12,859,843	218,896,375	6.6
2002	16,694,281	6,304,469	10,389,812	229,286,187	7.0
2003	20,400,126	7,354,350	13,045,776	242,331,963	7.4
2004	28,641,828	9,591,199	19,050,629	261,382,592	7.9
2005	33,917,305	10,304,231	23,613,074	284,995,666	8.6
2006	22,010,462	6,639,475	15,370,987	300,366,653	9.1
2007	54,686,049	15,255,328	39,430,721	339,797,374	10.3
2008	77,102,252	20,588,200	56,514,052	396,311,426	12.0
2009	52,429,326	13,368,062	39,061,264	435,372,690	13.2
2010	67,021,408	16,351,245	50,670,163	486,042,853	14.8
2011	122,730,786	33,241,237	89,489,549	575,532,402	17.5
2012	132,840,420	32,104,833	100,735,587	676,267,989	20.5
2013	161,745,468	31,187,778	130,557,690	806,825,679	24.5
2014	179,966,810	34,260,351	145,706,459	952,532,138	28.9
2015	183,628,873	31,160,291	152,468,582	1,105,000,720	33.5
2016	216,144,259	30,901,375	185,242,884	1,290,243,604	39.2
2017	257,594,267	34,033,767	223,560,500	1,513,804,104	45.9
2018	228,965,671	26,839,720	202,125,951	1,715,930,055	52.1
2019	326,901,457	31,835,457	295,066,000	2,010,996,055	61.0
2020	313,758,481	24,990,820	288,767,661	2,299,763,716	69.8

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2021	274,631,508	17,172,263	257,459,245		2,557,222,961	77.6
2022	357,890,490	15,031,818	342,858,669		2,900,081,632	88.0
2023	401,807,913	6,870,469	394,937,444		3,295,019,076	100.0
SUBTOTAL	3,969,664,635	674,645,560	3,295,019,074			
AMORTIZABLE PLANT	87,883,629	33,387,462	54,496,167			
NONDEPRECIABLE PLANT	3,533,233	234,689	3,298,544			
TOTAL	4,061,081,497	708,267,711	3,352,813,785			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,826	1,896			
1973	35.65	34	35	1	2.00	
	1,932.08	1,860	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	124,246.77	119,433	119,705	4,542	1.96	2,317
1971	44,955.88	43,190	43,288	1,668	1.96	851
1972	14,771.99	14,180	14,212	560	1.97	284
1973	1,046.90	1,004	1,006	41	1.97	21
1996	107,318.16	100,042	100,270	7,048	2.00	3,524
1997	932.86	868	870	63	1.99	32
1998	7,804.72	7,244	7,261	544	1.97	276
2001	87,639.68	80,453	80,636	7,004	2.01	3,485
2003	212,167.85	193,540	193,981	18,187	1.97	9,232
2004	195,419.81	177,207	177,611	17,809	2.00	8,904
2008	670,893.34	594,814	596,169	74,724	1.98	37,739
2009	11,299.51	9,929	9,952	1,348	2.00	674
2012	59,116.96	50,379	50,494	8,623	1.99	4,333
2013	744,499.18	625,379	626,803	117,696	2.00	58,848
2014	847,869.30	700,764	702,360	145,509	1.99	73,120
2015	51,937.15	42,069	42,165	9,772	1.99	4,911
2016	9,550.22	7,543	7,560	1,990	2.00	995
2018	29,388.01	21,562	21,611	7,777	2.00	3,888
2019	29,178.67	20,209	20,255	8,924	2.00	4,462
2021	44,803.07	24,911	24,968	19,835	2.00	9,918
	3,294,840.03	2,834,720	2,841,177	453,663		227,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 6.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	314,501	313,348	12,912	2.00	6,456
1971	246,359.45	237,318	236,448	9,911	2.00	4,956
1972	166,322.06	160,105	159,518	6,804	2.00	3,402
2020	162,265.00	103,259	102,881	59,384	2.00	29,692
2021	225,565.57	125,315	124,856	100,710	2.00	50,355
	1,126,771.93	940,498	937,051	189,721		94,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						8.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	60,197	54,885	7,822	1.87	4,183
1971	60,755.98	58,291	53,147	7,609	1.88	4,047
1972	42,286.87	40,556	36,977	5,310	1.88	2,824
1978	2,281.54	2,190	1,997	285	1.90	150
2020	378,618.34	240,915	219,657	158,961	2.00	79,480
2021	526,319.67	292,371	266,573	259,747	2.00	129,874
	1,072,969.88	694,520	633,236	439,734		220,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						20.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	199,483	206,932	9	2.00	4
	206,940.78	199,483	206,932	9		4
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 50-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	249,242	260,327			
1972	56,823.89	54,382	56,824			
1973	54,831.76	52,452	54,832			
1984	13,885.22	13,219	13,828	57	1.99	29
1989	3,477.25	3,287	3,439	38	2.00	19
	389,345.13	372,582	389,250	95		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.0 0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,167	5,314	29	1.79	16
1952	23,888.55	23,088	23,747	142	1.81	78
1957	363.93	351	361	3	1.84	2
1967	1,175.28	1,130	1,162	13	1.91	7
1969	2,168.00	2,082	2,141	27	1.92	14
1970	490,705.66	471,127	484,568	6,138	1.92	3,197
1971	21,258.89	20,397	20,979	280	1.93	145
1972	4,125.93	3,957	4,070	56	1.93	29
1979	1,860.35	1,780	1,831	29	2.01	14
1987	19,667.77	18,665	19,197	471	1.96	240
1991	11,137.86	10,497	10,796	342	1.98	173
1993	1,506.99	1,416	1,456	51	1.97	26
2013	280,679.09	235,770	242,497	38,182	2.00	19,091
2017	84,295.53	64,486	66,326	17,970	2.00	8,985
	948,176.70	859,913	884,445	63,732		32,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 3.38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 37-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	53,494	56,229			
1975	2,685.09	2,548	2,685			
1981	13,738.52	13,137	13,739			
1986	29,489.73	28,089	29,490			
1987	2,334.83	2,216	2,334			
	104,476.92	99,484	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	647.54	586	557	91	6.60	14
1953	1.74	1	1	1	16.50	
1957	2,913.08	2,147	2,042	871	18.41	47
1961	760.04	537	511	249	20.52	12
1962	298.06	208	198	100	21.07	5
1963	5,279.87	3,648	3,470	1,810	21.64	84
1964	3,439.83	2,348	2,233	1,207	22.22	54
1965	1,067.02	719	684	383	22.81	17
1966	2,225.21	1,481	1,409	816	23.41	35
1967	10,744.15	7,057	6,712	4,032	24.02	168
1968	1,883.28	1,220	1,160	723	24.64	29
1969	11,545.88	7,378	7,018	4,528	25.27	179
1970	7,649.87	4,818	4,583	3,067	25.91	118
1971	19,707.76	12,230	11,633	8,075	26.56	304
1972	11,128.61	6,801	6,469	4,660	27.22	171
1973	5,255.36	3,162	3,008	2,247	27.88	81
1974	16,032.60	9,491	9,027	7,006	28.56	245
1975	24,339.88	14,173	13,481	10,859	29.24	371
1976	23,500.76	15,069	14,333	9,168	26.58	345
1977	52,731.70	33,348	31,719	21,013	27.03	777
1978	20,538.29	12,804	12,179	8,359	27.49	304
1979	35,500.78	21,641	20,584	14,917	28.50	523
1980	22,357.23	13,421	12,765	9,592	28.96	331
1981	38,954.26	23,014	21,890	17,064	29.44	580
1982	61,128.30	35,516	33,781	27,347	29.93	914
1983	39,303.54	22,285	21,197	18,107	30.93	585
1984	43,820.01	24,408	23,216	20,604	31.42	656
1985	64,695.88	35,369	33,641	31,055	31.92	973
1986	39,049.54	20,938	19,915	19,135	32.43	590
1987	62,727.77	32,744	31,145	31,583	33.43	945
1988	97,157.98	49,667	47,241	49,917	33.94	1,471
1989	128,990.09	64,521	61,369	67,621	34.47	1,962
1990	82,715.22	40,456	38,480	44,235	34.99	1,264
1991	48,471.79	23,000	21,877	26,595	35.99	739
1992	13,284.10	6,151	5,851	7,433	36.53	203
1993	42,716.62	19,282	18,340	24,377	37.07	658
1994	34,874.96	15,331	14,582	20,293	37.61	540
1995	19,054.04	8,146	7,748	11,306	38.17	296
1996	45,534.82	18,783	17,866	27,669	39.17	706
1997	37,346.51	14,946	14,216	23,131	39.72	582
1998	9,097.44	3,526	3,354	5,743	40.29	143
1999	5,974.79	2,239	2,130	3,845	40.86	94
2000	14,100.84	5,103	4,854	9,247	41.44	223

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,517.37	4,684	4,455	9,062	42.44	214
2002	3,004.50	1,001	952	2,052	43.02	48
2003	43,364.44	13,868	13,191	30,173	43.60	692
2004	44,914.57	13,753	13,081	31,834	44.19	720
2005	25,436.81	7,435	7,072	18,365	44.79	410
2006	34,689.29	9,651	9,180	25,509	45.40	562
2007	66,621.80	17,482	16,628	49,994	46.39	1,078
2008	27,989.96	6,942	6,603	21,387	47.00	455
2009	154,104.10	35,968	34,211	119,893	47.61	2,518
2010	80,158.07	17,531	16,675	63,483	48.23	1,316
2011	76,541.51	15,599	14,837	61,705	48.85	1,263
2012	207,290.01	39,095	37,185	170,105	49.48	3,438
2013	198,802.07	34,433	32,751	166,051	50.11	3,314
2014	95,555.78	15,155	14,415	81,141	50.38	1,611
2015	135,428.58	19,339	18,394	117,035	51.02	2,294
2016	171,622.68	21,762	20,699	150,924	51.67	2,921
2017	339,476.94	37,750	35,906	303,571	51.98	5,840
2018	192,655.11	18,225	17,335	175,320	52.64	3,331
2019	199,140.79	15,593	14,831	184,310	52.97	3,480
2020	223,793.30	13,875	13,197	210,596	52.99	3,974
2021	851,334.70	38,310	36,438	814,897	53.06	15,358
2022	239,794.91	6,618	6,295	233,500	52.85	4,418
2023	240,000.00	2,352	2,237	237,763	50.78	4,682
	4,873,784.33	1,046,134	995,037	3,878,747		82,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.1 1.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	948	952			
1886	9,401.15	9,300	9,401			
1887	4,690.00	4,623	4,690			
1888	6,579.75	6,475	6,580			
1889	6,551.18	6,440	6,551			
1890	1,679.50	1,648	1,680			
1891	8,350.23	8,187	8,350			
1892	1,354.95	1,327	1,355			
1893	650.85	636	651			
1894	1,616.78	1,579	1,617			
1895	1,133.20	1,106	1,133			
1896	4,260.56	4,151	4,261			
1897	2,267.65	2,206	2,268			
1898	1,633.73	1,587	1,634			
1899	934.25	907	934			
1900	8,185.42	7,933	8,185			
1901	15,227.76	14,735	15,228			
1902	7,330.74	7,083	7,331			
1903	15,446.32	14,906	15,446			
1904	8,443.31	8,135	8,443			
1905	13,211.32	12,709	13,211			
1906	5,826.89	5,597	5,827			
1907	4,318.72	4,142	4,319			
1908	5,084.82	4,869	5,085			
1909	5,578.23	5,331	5,578			
1910	944.58	901	945			
1911	1,805.52	1,720	1,806			
1912	1,590.08	1,512	1,590			
1913	4,199.64	3,985	4,200			
1914	6,522.34	6,177	6,522			
1915	9,299.36	8,791	9,299			
1916	2,133.53	2,013	2,134			
1917	2,947.27	2,775	2,947			
1918	969.85	911	970			
1919	713.16	669	713			
1920	1,116.43	1,044	1,115	1	5.17	
1921	2,386.50	2,227	2,378	8	5.35	1
1922	5,478.84	5,100	5,446	33	5.53	6
1923	5,748.64	5,338	5,700	49	5.71	9
1924	2,962.36	2,744	2,930	32	5.90	5
1925	8,085.67	7,469	7,976	110	6.10	18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,400	3,631	59	6.30	9
1927	3,441.21	3,161	3,375	66	6.51	10
1928	3,616.30	3,313	3,538	78	6.72	12
1929	9,736.71	8,891	9,494	243	6.95	35
1930	3,705.73	3,374	3,603	103	7.17	14
1931	4,695.61	4,261	4,550	146	7.41	20
1932	2,031.20	1,837	1,962	69	7.66	9
1933	2,540.95	2,290	2,445	96	7.91	12
1934	4,020.82	3,610	3,855	166	8.17	20
1935	866.62	775	828	39	8.44	5
1936	4,994.63	4,450	4,752	243	8.72	28
1937	3,607.79	3,201	3,418	190	9.02	21
1938	1,245.49	1,100	1,175	70	9.32	8
1939	956.06	841	898	58	9.63	6
1940	13,850.45	12,128	12,951	899	9.95	90
1941	4,887.61	4,259	4,548	340	10.29	33
1942	8,169.68	7,083	7,563	607	10.64	57
1943	1,693.42	1,461	1,560	133	11.00	12
1944	978.40	839	896	82	11.38	7
1945	1,004.81	857	915	90	11.77	8
1946	344.00	292	312	32	12.17	3
1947	142.29	120	128	14	12.59	1
1948	3,080.71	2,579	2,754	327	13.03	25
1949	16,198.32	13,469	14,382	1,816	13.48	135
1950	20,911.66	17,265	18,436	2,476	13.95	177
1951	11,956.42	9,800	10,465	1,491	14.43	103
1952	8,038.39	6,537	6,980	1,058	14.94	71
1953	5,949.87	4,800	5,126	824	15.46	53
1954	21,585.01	17,268	18,439	3,146	16.00	197
1955	32,149.56	25,495	27,224	4,926	16.56	297
1956	51,558.51	40,512	43,260	8,299	17.14	484
1957	19,916.61	15,500	16,551	3,366	17.74	190
1958	63,499.25	48,926	52,244	11,255	18.36	613
1959	28,371.09	21,630	23,097	5,274	19.01	277
1960	26,305.63	19,838	21,183	5,123	19.67	260
1961	15,768.03	11,757	12,554	3,214	20.35	158
1962	18,087.78	13,329	14,233	3,855	21.05	183
1963	27,374.57	19,922	21,273	6,102	21.78	280
1964	40,027.79	28,760	30,711	9,317	22.52	414
1965	17,574.04	12,460	13,305	4,269	23.28	183
1966	18,597.25	13,004	13,886	4,711	24.06	196
1967	96,910.77	66,783	71,312	25,599	24.87	1,029
1968	82,637.79	56,101	59,906	22,732	25.69	885

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	30,789	32,877	13,181	26.52	497
1970	45,097.36	29,663	31,675	13,422	27.38	490
1971	54,600.87	35,320	37,715	16,886	28.25	598
1972	80,822.88	51,394	54,880	25,943	29.13	891
1973	31,060.02	19,401	20,717	10,343	30.03	344
1974	42,716.26	26,196	27,973	14,743	30.94	477
1975	53,203.52	32,015	34,186	19,018	31.86	597
1976	46,796.87	28,452	30,382	16,415	30.62	536
1977	50,016.13	29,770	31,789	18,227	31.62	576
1978	27,600.77	16,202	17,301	10,300	32.02	322
1979	28,400.77	16,302	17,408	10,993	33.02	333
1980	24,054.08	13,499	14,414	9,640	34.02	283
1981	55,235.53	30,280	32,334	22,902	35.02	654
1982	47,534.94	25,450	27,176	20,359	36.02	565
1983	27,148.25	14,182	15,144	12,004	37.02	324
1984	30,306.87	15,444	16,491	13,816	38.02	363
1985	72,105.59	35,808	38,237	33,869	39.02	868
1986	17,533.91	8,483	9,058	8,476	40.02	212
1987	27,416.83	12,908	13,783	13,634	41.02	332
1988	11,339.22	5,193	5,545	5,794	42.02	138
1989	70,129.19	31,207	33,323	36,806	43.02	856
1990	44,760.66	19,346	20,658	24,103	44.02	548
1991	35,224.46	14,766	15,767	19,457	45.02	432
1992	54,141.31	22,003	23,495	30,646	46.02	666
1993	58,993.43	23,208	24,782	34,211	47.02	728
1994	184,531.84	70,233	74,996	109,536	48.02	2,281
1995	584,928.49	215,020	229,604	355,324	49.02	7,249
1996	126,940.88	45,039	48,094	78,847	50.02	1,576
1997	68,030.65	23,253	24,830	43,201	51.02	847
1998	40,132.45	13,204	14,100	26,032	52.02	500
2000	15,568.19	4,720	5,040	10,528	54.02	195
2001	39,714.12	11,525	12,307	27,407	55.02	498
2002	181,571.19	50,368	53,783	127,788	56.02	2,281
2003	1,938.28	512	547	1,391	57.02	24
	3,233,171.42	1,751,554	1,864,695	1,368,476		34,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 60-R1						
NET SALVAGE PERCENT.. 0						
1931	112.35	96	96	16	8.90	2
1932	662.35	560	561	101	9.24	11
1933	1,038.80	873	874	165	9.58	17
1934	537.93	449	450	88	9.92	9
1935	8.50	7	7	2	10.26	
1936	1,188.66	978	980	209	10.61	20
1938	405.83	329	330	76	11.32	7
1939	3,177.89	2,559	2,563	615	11.69	53
1940	387.82	310	311	77	12.05	6
1941	644.30	511	512	132	12.42	11
1942	85.35	67	67	18	12.80	1
1943	521.39	407	408	113	13.18	9
1945	496.99	381	382	115	13.95	8
1946	808.34	615	616	192	14.35	13
1947	1,845.88	1,392	1,394	452	14.74	31
1948	5,440.61	4,067	4,074	1,367	15.15	90
1949	948.21	702	703	245	15.55	16
1950	4,177.91	3,066	3,071	1,107	15.97	69
1951	6,498.97	4,725	4,733	1,766	16.38	108
1952	13,178.16	9,486	9,502	3,676	16.81	219
1953	19,572.91	13,952	13,975	5,598	17.23	325
1954	12,232.93	8,632	8,646	3,587	17.66	203
1955	10,501.06	7,333	7,345	3,156	18.10	174
1956	19,261.22	13,310	13,332	5,929	18.54	320
1957	25,750.28	17,600	17,629	8,121	18.99	428
1958	33,108.69	22,376	22,413	10,696	19.45	550
1959	21,946.66	14,668	14,692	7,255	19.90	365
1960	23,615.89	15,598	15,624	7,992	20.37	392
1961	34,527.96	22,535	22,573	11,955	20.84	574
1962	37,795.15	24,371	24,412	13,383	21.31	628
1963	21,399.32	13,628	13,651	7,748	21.79	356
1964	37,923.36	23,841	23,881	14,042	22.28	630
1965	25,392.41	15,756	15,782	9,610	22.77	422
1966	24,923.62	15,257	15,282	9,642	23.27	414
1967	17,074.68	10,310	10,327	6,748	23.77	284
1968	7,825.76	4,659	4,667	3,159	24.28	130
1969	14,696.99	8,625	8,639	6,058	24.79	244
1970	4,674.63	2,702	2,707	1,968	25.32	78
1971	19,236.57	10,952	10,970	8,267	25.84	320
1972	9,509.50	5,330	5,339	4,170	26.37	158
1973	11,815.27	6,516	6,527	5,288	26.91	197
1974	11,847.14	6,425	6,436	5,411	27.46	197
1975	15,892.79	8,474	8,488	7,405	28.01	264

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 60-R1						
NET SALVAGE PERCENT.. 0						
1976	21,304.01	13,965	13,988	7,316	24.96	293
1977	13,639.05	8,816	8,831	4,808	25.44	189
1978	19,951.21	12,801	12,822	7,129	25.42	280
1979	31,440.01	19,867	19,900	11,540	25.92	445
1980	11,794.11	7,336	7,348	4,446	26.43	168
1981	26,445.33	16,185	16,212	10,233	26.94	380
1982	35,765.13	21,523	21,559	14,206	27.46	517
1983	14,470.64	8,616	8,630	5,841	27.52	212
1984	13,961.38	8,162	8,176	5,785	28.07	206
1985	12,298.47	7,054	7,066	5,232	28.62	183
1986	25,414.22	14,295	14,319	11,095	29.17	380
1987	3,155.81	1,751	1,754	1,402	29.29	48
1988	15,948.53	8,663	8,677	7,272	29.86	244
1989	13,987.37	7,431	7,443	6,544	30.44	215
1990	8,027.06	4,195	4,202	3,825	30.60	125
1991	34,690.43	17,699	17,729	16,961	31.20	544
1992	126.00	63	63	63	31.40	2
1993	20,727.69	10,115	10,132	10,596	32.00	331
1995	13,250.31	6,156	6,166	7,084	32.85	216
1996	11,532.09	5,233	5,242	6,290	33.10	190
1997	16,479.98	7,294	7,306	9,174	33.38	275
1998	58,270.08	24,963	25,005	33,265	34.02	978
1999	2,493.70	1,039	1,041	1,453	34.32	42
2000	22,731.15	9,188	9,203	13,528	34.64	391
2001	26,056.58	10,201	10,218	15,839	34.97	453
2002	14,422.48	5,457	5,466	8,956	35.32	254
2003	61,405.89	22,407	22,444	38,962	35.68	1,092
2004	24,571.57	8,674	8,688	15,884	35.75	444
2005	47,580.27	16,111	16,138	31,442	36.14	870
2006	64,264.42	20,809	20,844	43,420	36.55	1,188
2007	104,725.22	32,486	32,540	72,185	36.69	1,967
2008	354,557.34	104,949	105,124	249,433	36.86	6,767
2009	99,190.94	27,902	27,949	71,242	37.05	1,923
2010	172,355.72	45,847	45,923	126,433	37.26	3,393
2011	196,338.98	49,085	49,167	147,172	37.50	3,925
2012	225,265.74	52,847	52,935	172,331	37.52	4,593
2013	224,703.86	49,075	49,157	175,547	37.58	4,671
2014	372,470.18	75,015	75,140	297,330	37.67	7,893
2015	878,673.20	162,027	162,297	716,376	37.59	19,058
2016	394,326.19	65,931	66,041	328,285	37.35	8,789
2017	385,115.60	57,305	57,401	327,715	37.17	8,817
2018	155,948.87	20,242	20,276	135,673	36.87	3,680
2019	653,793.14	72,048	72,168	581,625	36.32	16,014

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 60-R1						
NET SALVAGE PERCENT.. 0						
2020	294,204.49	26,361	26,405	267,799	35.56	7,531
2021	172,067.83	11,615	11,634	160,434	34.54	4,645
2022	1,049,867.47	46,194	46,271	1,003,596	32.63	30,757
2023	1,054,999.99	18,462	18,493	1,036,507	28.07	36,926
	7,977,500.76	1,567,890	1,570,504	6,406,997		190,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	108	114			
1928	87.15	80	87			
1930	127.57	115	128			
1931	263.40	236	263			
1934	783.68	689	784			
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	533	619			
1938	1,463.03	1,252	1,463			
1940	440.04	371	440			
1942	1,018.37	847	1,018			
1944	2,850.41	2,333	2,850			
1946	377.07	304	377			
1947	568.77	454	569			
1948	482.71	382	483			
1950	1,857.60	1,446	1,843	15	12.19	1
1951	3,131.90	2,416	3,080	52	12.58	4
1952	3,969.07	3,033	3,867	102	12.97	8
1953	4,259.74	3,224	4,110	150	13.37	11
1955	4,904.63	3,641	4,642	263	14.17	19
1956	2,507.83	1,843	2,350	158	14.58	11
1957	14,375.38	10,455	13,329	1,046	15.00	70
1958	1,667.93	1,200	1,530	138	15.42	9
1959	5,902.55	4,202	5,357	546	15.85	34
1960	1,345.00	947	1,207	138	16.28	8
1961	1,954.81	1,361	1,735	220	16.72	13
1963	3,416.99	2,322	2,960	457	17.62	26
1967	1,614.49	1,043	1,330	284	19.48	15
1970	2,450.11	1,518	1,935	515	20.93	25
1971	7,721.50	4,713	6,009	1,712	21.43	80
1972	1.00	1	1			
1980	3,885.67	2,552	3,253	633	22.73	28
1988	11,897.69	6,842	8,723	3,175	26.23	121
	86,227.87	60,611	76,624	9,604		483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 0.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,996	20,046	3,158	9.05	349
1959	530.28	456	457	73	9.07	8
1978	1,767.28	1,471	1,475	293	9.15	32
1985	19,951.17	16,053	16,093	3,858	9.35	413
1987	7,647.96	6,114	6,129	1,519	9.16	166
1995	8,147.09	6,153	6,168	1,979	9.24	214
1998	14,593.54	10,680	10,707	3,887	9.34	416
1999	5,204.23	3,774	3,783	1,421	9.28	153
2003	17,099.66	11,744	11,773	5,326	9.35	570
2007	4,558.44	2,911	2,918	1,640	9.34	176
2010	1,391.88	823	825	567	9.33	61
2012	15,971.90	8,816	8,838	7,134	9.33	765
2014	1,825.22	921	923	902	9.33	97
2015	221,738.88	105,725	105,990	115,749	9.33	12,406
2016	69,144.37	30,852	30,929	38,215	9.31	4,105
2019	16,304.76	5,319	5,332	10,972	9.29	1,181
2022	94,167.62	13,193	13,226	80,942	9.21	8,788
2023	119,268.57	6,250	6,266	113,003	9.05	12,487
	642,516.65	251,251	251,880	390,637		42,387
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	498	499	40	6.05	7
1933	401.96	371	372	30	6.10	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1937	77.17	71	71	6	6.14	1
1955	4,931.58	4,459	4,470	461	6.28	73
1957	17,943.97	16,183	16,223	1,720	6.29	273
1958	1,091.86	984	986	105	6.29	17
1962	275.80	247	248	28	6.32	4
1963	17,141.83	15,332	15,370	1,771	6.32	280
1964	81,035.39	72,361	72,542	8,493	6.33	1,342
1965	2,232.00	1,990	1,995	237	6.33	37
1968	462.64	410	411	52	6.34	8
1969	861.74	763	765	97	6.35	15
1973	1,166.63	1,025	1,028	139	6.36	22
1976	1,998.47	1,766	1,770	228	6.26	36
1978	1,705.03	1,497	1,501	204	6.31	32
1982	1,111.41	964	966	145	6.34	23
1984	4,760.67	4,099	4,109	651	6.37	102
1985	911.17	782	784	127	6.34	20
1987	180,447.17	153,452	153,836	26,611	6.42	4,145
1995	194,747.16	158,738	159,135	35,612	6.47	5,504
1996	41,750.41	33,868	33,953	7,798	6.40	1,218
1997	51,204.74	41,251	41,354	9,851	6.39	1,542
1998	27,872.99	22,248	22,304	5,569	6.45	863
2005	152,784.63	113,336	113,620	39,165	6.44	6,082
2006	8,853.44	6,476	6,492	2,361	6.42	368
2008	7,810.00	5,520	5,534	2,276	6.43	354
2010	86,191.80	58,412	58,558	27,634	6.42	4,304
2011	15,761.85	10,403	10,429	5,333	6.44	828
2013	102,652.64	63,706	63,865	38,787	6.42	6,042
2015	29,890.28	17,023	17,066	12,825	6.43	1,995
2016	11,433.54	6,157	6,172	5,261	6.43	818
2017	165,917.86	83,473	83,682	82,236	6.42	12,809
2018	119,361.36	55,073	55,211	64,151	6.42	9,992
2019	344,054.27	141,819	142,174	201,880	6.42	31,445
2020	72,348.61	25,554	25,618	46,731	6.41	7,290
2022	94,167.62	17,930	17,975	76,193	6.38	11,942
2023	119,268.57	8,754	8,776	110,493	6.31	17,511
	1,965,167.30	1,146,995	1,149,865	815,302		127,349

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	200,196	200,703	1,652,966	37.17	44,470
	1,853,669.43	200,196	200,703	1,652,966		44,470
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	774,831	776,792	6,397,568	37.17	172,116
2021	26,416.85	1,704	1,708	24,709	36.26	681
	7,200,776.39	776,535	778,500	6,422,276		172,797
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,117	1,120	82	5.26	16
1949	338.10	312	313	25	5.31	5
1979	85,249.40	75,872	76,064	9,185	5.50	1,670
1983	5,480.40	4,839	4,851	629	5.37	117
1991	1,625.41	1,395	1,399	227	5.38	42
1992	3,087.69	2,636	2,643	445	5.40	82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1998	249,117.92	205,174	205,693	43,425	5.46	7,953
2000	1,971.28	1,603	1,607	364	5.40	67
2007	8,637.28	6,499	6,515	2,122	5.43	391
2009	8,908.99	6,471	6,487	2,422	5.46	444
2013	76,855.87	50,602	50,730	26,126	5.45	4,794
2014	4,037.54	2,566	2,572	1,465	5.45	269
2015	4,344.34	2,647	2,654	1,691	5.45	310
2016	18,864.29	10,922	10,950	7,915	5.45	1,452
2017	23,434.00	12,748	12,780	10,654	5.45	1,955
2019	76,365.58	34,571	34,658	41,707	5.44	7,667
2020	9,024.62	3,534	3,543	5,482	5.44	1,008
2021	19,599.83	6,174	6,190	13,410	5.44	2,465
	598,144.45	429,682	430,769	167,375		30,707

JEANNETTE SERVICE CENTER AND SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1981	568,096.12	342,846	343,714	224,382	27.92	8,037
1986	14,041.40	8,004	8,024	6,017	28.29	213
1987	10,347.01	5,816	5,831	4,516	28.44	159
1988	9,866.16	5,464	5,478	4,388	28.60	153
1996	15,540.54	7,565	7,584	7,956	28.99	274
1997	7,753.51	3,698	3,707	4,046	29.06	139
1998	1,270.18	593	595	676	29.15	23
2000	2,007.51	896	898	1,109	29.13	38
2003	23,564.89	9,709	9,734	13,831	29.25	473
2006	120,524.14	45,136	45,250	75,274	29.23	2,575
2007	82,418.09	29,646	29,721	52,697	29.37	1,794
2009	22,914.50	7,576	7,595	15,319	29.36	522
2010	4,217.37	1,332	1,335	2,882	29.24	99
2013	776,159.55	205,372	205,892	570,268	29.18	19,543
2015	1,027,237.90	232,258	232,846	794,392	29.09	27,308
2016	78,740.13	16,126	16,167	62,573	29.13	2,148
2017	9,235.02	1,693	1,697	7,538	28.96	260
2018	85,891.42	13,743	13,778	72,114	28.87	2,498
2019	60,319.89	8,167	8,188	52,132	28.72	1,815

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2021	42,063.80	3,428	3,437	38,627	28.17	1,371
2022	187,724.58	9,687	9,712	178,013	27.57	6,457
2023	102,138.27	1,930	1,935	100,203	25.96	3,860
	3,252,071.98	960,685	963,117	2,288,955		79,759
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	12,691,533.80	789,413	791,411	11,900,123	37.66	315,988
	12,691,533.80	789,413	791,411	11,900,123		315,988
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,179,140.48	695,343	697,103	10,482,037	37.66	278,333
	11,179,140.48	695,343	697,103	10,482,037		278,333
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	138.35	138	138			
1950	37.80	38	38			
1951	65.01	65	65			
1953	1,887.18	1,887	1,887			
1954	1,675.98	1,676	1,676			
1955	5,308.76	5,309	5,309			
1956	225.57	226	226			
1961	4,795.87	4,708	4,720	76	0.64	76
1966	1,814.95	1,711	1,715	100	2.00	50
1969	1,107.41	1,017	1,020	88	2.86	31
1971	95,119.89	85,771	85,990	9,130	3.44	2,654

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1972	8,383.55	7,488	7,507	876	3.74	234
1975	5,304.99	4,605	4,617	688	4.62	149
1976	6,179.45	5,636	5,650	529	4.58	116
1984	40,891.84	34,566	34,654	6,238	7.23	863
1985	3,106.90	2,596	2,603	504	7.59	66
1987	13,788.33	11,273	11,302	2,487	8.14	306
1988	14,309.76	11,531	11,560	2,749	8.56	321
1989	11,056.94	8,774	8,796	2,261	8.98	252
1990	31,150.71	24,316	24,378	6,773	9.42	719
1993	7,881.57	5,817	5,832	2,050	10.82	189
1994	14,740.38	10,697	10,724	4,016	11.15	360
1995	27,154.94	19,269	19,318	7,837	11.66	672
1996	2,335.45	1,618	1,622	713	12.18	59
1997	1,307.70	884	886	421	12.71	33
1998	55,688.92	36,777	36,871	18,818	13.11	1,435
1999	23,200.88	14,893	14,931	8,270	13.67	605
2000	183,688.54	114,401	114,693	68,995	14.23	4,849
2001	8,894.05	5,383	5,397	3,497	14.68	238
2003	12,341.37	6,958	6,976	5,366	15.86	338
2006	1,731.14	866	868	863	17.47	49
2007	26,011.00	12,446	12,478	13,533	17.98	753
2008	130,961.42	59,483	59,635	71,327	18.63	3,829
2009	75,451.59	32,489	32,572	42,880	19.17	2,237
2010	11,625.55	4,725	4,737	6,888	19.72	349
2011	8,263.87	3,150	3,158	5,106	20.29	252
2012	10,059.36	3,586	3,595	6,464	20.76	311
2013	561,026.52	184,970	185,442	375,584	21.35	17,592
2014	194,558.61	58,951	59,101	135,457	21.85	6,199
2015	153,030.61	42,022	42,129	110,901	22.46	4,938
2016	413,496.69	102,051	102,312	311,185	22.89	13,595
2017	89,600.05	19,452	19,502	70,098	23.44	2,991
2018	74,609.82	13,997	14,033	60,577	23.82	2,543
2019	421,002.43	65,929	66,097	354,905	24.24	14,641
2020	163,338.07	20,352	20,404	142,934	24.59	5,813

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2021	49,136.90	4,511	4,523	44,614	24.75	1,803
2022	300,758.96	17,264	17,308	283,451	24.61	11,518
2023	272,215.53	5,717	5,732	266,484	23.31	11,432
	3,540,461.16	1,081,989	1,084,727	2,455,734		115,460
	42,981,845.86	6,390,454	6,406,439	36,575,405		1,207,250
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	8,436	8,999	7,516	21.55	349
	16,515.17	8,436	8,999	7,516		349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	2.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	26,173.19	21,963	19,125	7,048	10.37	680
1949	185,384.55	155,282	135,215	50,170	10.41	4,819
1950	457,968.54	382,898	333,417	124,552	10.45	11,919
1951	410,406.99	342,468	298,212	112,195	10.49	10,695
1952	969,913.33	807,899	703,496	266,417	10.52	25,325
1953	735,868.62	611,698	532,650	203,219	10.56	19,244
1954	1,005,057.41	833,695	725,959	279,098	10.60	26,330
1955	2,684,456.23	2,222,327	1,935,142	749,314	10.63	70,490
1956	1,607,860.20	1,328,076	1,156,452	451,408	10.67	42,306
1957	2,235,126.51	1,842,281	1,604,208	630,919	10.70	58,964
1958	2,683,601.15	2,206,564	1,921,416	762,185	10.74	70,967
1959	2,149,087.06	1,763,068	1,535,232	613,855	10.77	56,997
1960	2,408,034.43	1,970,808	1,716,126	691,908	10.80	64,066
1961	2,602,008.21	2,124,306	1,849,788	752,220	10.83	69,457
1962	2,325,348.76	1,893,671	1,648,957	676,392	10.86	62,283
1963	3,062,659.62	2,487,523	2,166,067	896,593	10.89	82,332
1964	3,013,496.99	2,440,902	2,125,471	888,026	10.92	81,321
1965	2,445,527.50	1,975,228	1,719,975	725,552	10.95	66,260
1966	3,474,272.41	2,798,526	2,436,880	1,037,392	10.97	94,566
1967	3,319,950.99	2,666,053	2,321,526	998,425	11.00	90,766
1968	2,584,145.97	2,069,100	1,801,716	782,430	11.02	71,001
1969	1,884,383.64	1,503,851	1,309,513	574,871	11.05	52,025
1970	924,702.53	735,629	640,566	284,137	11.07	25,667
1971	2,217,519.73	1,757,872	1,530,707	686,813	11.10	61,875
1972	819,296.81	647,236	563,595	255,702	11.12	22,995
1973	549,595.62	432,620	376,714	172,882	11.14	15,519
1974	1,206.29	946	824	382	11.17	34
1975	734.73	574	500	235	11.19	21
1976	235.32	191	166	69	10.98	6
1977	1,900.79	1,538	1,339	562	10.97	51
1978	160,717.04	129,442	112,715	48,002	10.99	4,368
1979	16,848.59	13,496	11,752	5,097	11.06	461
1980	195,398.38	155,537	135,437	59,961	11.15	5,378
1981	55.68	44	38	18	11.26	2
1983	7,274.52	5,686	4,951	2,324	11.32	205
1984	194.81	152	132	63	11.26	6
1985	33.99	26	23	11	11.25	1
1986	79.04	61	53	26	11.28	2
1988	0.10					
1989	27.23	20	17	10	11.37	1
1990	11,341.36	8,472	7,377	3,964	11.35	349
1992	43,884.49	32,211	28,049	15,835	11.42	1,387

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1997	3,923.99	2,745	2,390	1,534	11.38	135
1998	649.17	449	391	258	11.40	23
2008	76.80	44	38	39	11.46	3
2011	31,985.27	16,671	14,518	17,467	11.48	1,522
	47,258,414.58	38,389,849	33,428,835	13,829,580		1,272,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 2.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 71-R1						
NET SALVAGE PERCENT.. 0						
1952	113,765.68	72,378	63,025	50,741	25.83	1,964
1954	26,296.56	16,367	14,252	12,045	26.81	449
1955	97,151.80	59,782	52,057	45,095	27.31	1,651
1956	69,655.95	42,372	36,896	32,760	27.81	1,178
1957	83,721.77	50,339	43,834	39,888	28.31	1,409
1958	74,556.66	44,293	38,569	35,988	28.82	1,249
1959	77,481.23	45,463	39,588	37,893	29.34	1,292
1960	56,899.08	32,970	28,709	28,190	29.86	944
1961	17,850.96	10,213	8,893	8,958	30.38	295
1962	72,119.12	40,722	35,460	36,659	30.91	1,186
1963	97,966.91	54,571	47,519	50,448	31.45	1,604
1964	157,303.97	86,429	75,260	82,044	31.99	2,565
1965	56,436.50	30,579	26,627	29,810	32.53	916
1966	100,576.42	53,716	46,774	53,802	33.08	1,626
1967	52,253.81	27,503	23,949	28,305	33.63	842
1968	265,448.60	137,622	119,837	145,612	34.19	4,259
1969	580,717.57	296,410	258,106	322,612	34.76	9,281
1970	597,296.80	300,076	261,298	335,999	35.33	9,510
1971	1,244,689.61	615,337	535,819	708,871	35.90	19,746
1972	983,563.26	478,208	416,411	567,152	36.48	15,547
1973	2,122,468.69	1,014,604	883,490	1,238,979	37.06	33,432
1974	2,592,809.30	1,217,894	1,060,509	1,532,300	37.65	40,699
1975	2,514,159.28	1,160,058	1,010,147	1,504,012	38.24	39,331
1976	2,129,250.94	1,254,129	1,092,061	1,037,190	33.15	31,288
1977	4,279,864.61	2,487,457	2,166,010	2,113,855	33.50	63,100
1978	4,602,000.89	2,638,327	2,297,383	2,304,618	33.87	68,043
1979	5,605,365.08	3,168,152	2,758,741	2,846,624	34.24	83,137
1980	7,153,168.17	3,982,884	3,468,187	3,684,981	34.62	106,441
1981	7,838,660.99	4,297,154	3,741,845	4,096,816	35.02	116,985
1982	7,685,306.85	4,146,223	3,610,418	4,074,889	35.42	115,045
1983	6,572,027.23	3,487,118	3,036,487	3,535,540	35.83	98,675
1984	7,399,029.87	3,857,854	3,359,314	4,039,716	36.26	111,410
1985	6,841,072.98	3,502,629	3,049,994	3,791,079	36.69	103,327
1986	7,759,441.35	3,899,119	3,395,247	4,364,194	37.13	117,538
1987	7,759,994.14	3,824,125	3,329,944	4,430,050	37.57	117,915
1988	8,947,678.33	4,319,939	3,761,685	5,185,993	38.03	136,366
1989	8,000,461.96	3,781,018	3,292,408	4,708,054	38.50	122,287
1990	6,532,195.15	3,019,834	2,629,589	3,902,606	38.96	100,170
1991	6,623,121.04	3,013,520	2,624,091	3,999,030	38.93	102,724
1992	7,471,194.49	3,318,705	2,889,838	4,581,356	39.42	116,219
1993	7,901,193.31	3,422,007	2,979,791	4,921,402	39.92	123,282
1994	9,988,893.79	4,213,315	3,668,840	6,320,054	40.43	156,321
1995	9,861,402.45	4,074,731	3,548,165	6,313,237	40.47	155,998

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,117,252.57	4,062,077	3,537,146	6,580,107	40.99	160,530
1997	12,480,046.16	4,862,226	4,233,894	8,246,152	41.52	198,607
1998	10,697,511.36	4,065,054	3,539,738	7,157,773	41.61	172,020
1999	9,243,417.79	3,396,956	2,957,977	6,285,441	42.17	149,050
2000	9,209,189.68	3,289,523	2,864,427	6,344,763	42.29	150,030
2001	10,976,621.59	3,803,399	3,311,896	7,664,726	42.44	180,601
2002	7,170,549.45	2,389,227	2,080,474	5,090,075	43.02	118,319
2003	10,623,716.49	3,418,712	2,976,921	7,646,795	43.20	177,009
2004	16,393,127.47	5,081,870	4,425,154	11,967,973	43.40	275,760
2005	22,542,537.58	6,713,168	5,845,644	16,696,894	43.61	382,868
2006	11,484,043.25	3,275,249	2,851,998	8,632,045	43.85	196,854
2007	36,142,486.00	9,837,985	8,566,649	27,575,837	44.11	625,161
2008	55,738,087.02	14,514,198	12,638,568	43,099,519	44.02	979,089
2009	33,940,861.97	8,366,422	7,285,253	26,655,609	44.32	601,435
2010	44,847,494.59	10,476,375	9,122,542	35,724,953	44.30	806,432
2011	82,606,453.13	18,173,420	15,824,919	66,781,534	44.32	1,506,804
2012	89,633,112.89	18,446,495	16,062,706	73,570,407	44.37	1,658,111
2013	117,505,143.64	22,455,233	19,553,406	97,951,738	44.45	2,203,639
2014	124,125,438.09	21,932,965	19,098,629	105,026,809	44.26	2,372,951
2015	122,018,650.26	19,706,012	17,159,459	104,859,191	44.13	2,376,143
2016	168,449,918.18	24,509,463	21,342,173	147,107,745	44.05	3,339,563
2017	181,401,842.79	23,582,240	20,534,772	160,867,071	43.50	3,698,094
2018	156,066,128.71	17,682,292	15,397,258	140,668,871	43.04	3,268,329
2019	229,424,773.17	21,978,893	19,138,622	210,286,151	42.45	4,953,737
2020	228,389,611.31	17,745,873	15,452,623	212,936,988	41.55	5,124,837
2021	167,485,048.48	9,848,121	8,575,476	158,909,572	40.05	3,967,780
2022	223,219,584.96	8,504,666	7,405,632	215,813,953	37.87	5,698,810
2023	251,912,374.76	3,803,877	3,312,312	248,600,063	32.61	7,623,430
	2,596,851,536.49	391,518,137	340,923,335	2,255,928,201		55,303,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 45-01						
NET SALVAGE PERCENT.. 0						
1968	12,421.21	7,660	6,871	5,550	17.25	322
1969	29,317.41	17,753	15,925	13,392	17.75	754
1970	21,464.43	12,759	11,445	10,019	18.25	549
1971	83,428.25	48,666	43,654	39,774	18.75	2,121
1972	56,563.81	32,367	29,034	27,530	19.25	1,430
1973	55,704.90	31,257	28,038	27,667	19.75	1,401
1974	64,415.83	35,429	31,780	32,636	20.25	1,612
1975	41,933.02	22,597	20,270	21,663	20.75	1,044
1976	30,912.62	22,025	19,757	11,156	19.17	582
1977	53,856.62	38,066	34,146	19,711	19.29	1,022
1978	30,441.00	21,193	19,010	11,431	19.86	576
1979	27,527.07	18,988	17,032	10,495	20.01	524
1980	37,951.69	25,754	23,102	14,850	20.60	721
1981	79,808.12	53,591	48,072	31,736	20.79	1,527
1982	191,882.32	127,410	114,288	77,594	21.00	3,695
1983	77,818.33	50,738	45,513	32,305	21.61	1,495
1984	112,409.57	72,369	64,916	47,494	21.85	2,174
1985	174,780.61	111,021	99,587	75,194	22.11	3,401
1986	139,420.17	87,305	78,314	61,106	22.38	2,730
1987	132,902.05	81,974	73,532	59,370	22.67	2,619
1988	278,634.49	169,131	151,713	126,921	22.98	5,523
1989	185,210.80	110,534	99,150	86,061	23.31	3,692
1990	190,515.77	111,680	100,178	90,338	23.65	3,820
1991	181,614.95	104,465	93,706	87,909	24.00	3,663
1992	77,819.34	43,875	39,356	38,463	24.37	1,578
1993	128,939.86	71,575	64,204	64,736	24.45	2,648
1994	233,185.74	126,573	113,538	119,648	24.85	4,815
1995	92,236.15	49,162	44,099	48,137	24.97	1,928
1996	354,346.28	185,146	166,078	188,268	25.13	7,492
1997	69,084.46	35,330	31,691	37,393	25.32	1,477
1998	22,630.93	11,311	10,146	12,485	25.52	489
1999	482,776.01	235,402	211,159	271,617	25.75	10,548
2000	886,339.06	420,745	377,414	508,925	26.00	19,574
2001	213,115.48	98,289	88,166	124,949	26.28	4,755
2002	229,146.12	102,978	92,373	136,773	26.34	5,193
2003	355,579.00	155,246	139,258	216,321	26.45	8,178
2004	276,100.28	116,846	104,812	171,288	26.58	6,444
2005	122,421.14	50,046	44,892	77,529	26.75	2,898
2006	523,667.23	207,110	185,780	337,887	26.75	12,631
2007	453,214.60	172,765	154,972	298,243	26.79	11,133
2008	1,240,430.02	453,749	407,019	833,411	26.87	31,016
2009	417,587.88	146,532	131,441	286,147	26.82	10,669
2010	1,422,008.09	476,088	427,057	994,951	26.82	37,097

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 45-01						
NET SALVAGE PERCENT.. 0						
2011	1,973,850.38	629,264	564,458	1,409,392	26.71	52,766
2012	691,348.77	208,303	186,850	504,499	26.67	18,916
2013	2,999,827.13	850,451	762,865	2,236,962	26.54	84,286
2014	10,106,655.75	2,678,264	2,402,437	7,704,219	26.34	292,491
2015	9,066,308.23	2,234,845	2,004,685	7,061,623	25.98	271,810
2016	8,647,775.27	1,952,668	1,751,568	6,896,207	25.72	268,126
2017	16,315,239.73	3,341,361	2,997,244	13,317,996	25.24	527,654
2018	16,429,655.12	2,990,197	2,682,245	13,747,410	24.71	556,350
2019	21,311,231.22	3,367,175	3,020,399	18,290,832	23.99	762,436
2020	17,229,307.32	2,267,377	2,033,866	15,195,441	23.10	657,811
2021	6,855,729.67	704,769	632,187	6,223,543	21.83	285,091
2022	37,403,835.56	2,618,268	2,348,620	35,055,216	19.91	1,760,684
2023	47,720,603.94	1,455,478	1,305,583	46,415,021	15.89	2,921,021
	206,642,930.80	29,871,920	26,795,495	179,847,436		8,687,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 4.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	539	431	160	4.58	35
1983	32,512.26	28,045	22,439	10,073	6.45	1,562
1984	1,528.08	1,310	1,048	480	6.58	73
1987	6,793.84	5,629	4,504	2,290	7.55	303
1988	15,907.49	13,044	10,436	5,471	7.79	702
1989	30,556.87	24,669	19,738	10,819	8.24	1,313
1996	48,076.94	34,510	27,611	20,466	10.81	1,893
	135,966.90	107,746	86,207	49,760		5,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 4.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	9,589.29	7,990	7,315	2,274	8.26	275
1949	27,975.01	23,234	21,273	6,702	8.38	800
1950	44,376.70	36,744	33,642	10,735	8.49	1,264
1951	62,331.11	51,447	47,104	15,227	8.60	1,771
1952	70,197.93	57,769	52,892	17,306	8.70	1,989
1953	68,245.01	55,994	51,267	16,978	8.80	1,929
1954	105,412.94	86,228	78,948	26,465	8.90	2,974
	388,127.99	319,406	292,441	95,687		11,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 2.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R0.5						
NET SALVAGE PERCENT.. 0						
1955	216,712.99	158,504	145,123	71,590	13.43	5,331
1956	253,476.33	183,314	167,838	85,638	13.84	6,188
1957	240,955.33	172,283	157,738	83,217	14.25	5,840
1958	330,177.47	233,303	213,607	116,570	14.67	7,946
1959	421,860.49	294,543	269,677	152,183	15.09	10,085
1960	319,074.87	220,098	201,517	117,558	15.51	7,579
1961	511,138.45	348,290	318,886	192,252	15.93	12,069
1962	532,728.07	358,419	328,160	204,568	16.36	12,504
1963	617,688.28	410,145	375,519	242,169	16.80	14,415
1964	623,013.33	408,323	373,851	249,162	17.23	14,461
1965	621,276.75	401,718	367,804	253,473	17.67	14,345
1966	749,493.62	477,877	437,533	311,961	18.12	17,216
1967	864,449.70	543,393	497,518	366,932	18.57	19,759
1968	943,297.78	584,467	535,125	408,173	19.02	21,460
1969	686,519.47	419,051	383,673	302,846	19.48	15,547
1970	592,139.24	355,994	325,940	266,199	19.94	13,350
1971	529,286.13	313,337	286,884	242,402	20.40	11,882
1972	485,100.11	282,619	258,759	226,341	20.87	10,845
1973	372,558.85	213,476	195,454	177,105	21.35	8,295
1974	76,973.29	43,367	39,706	37,267	21.83	1,707
1975	126,415.71	70,009	64,099	62,317	22.31	2,793
1976	359,995.06	253,077	231,711	128,284	20.07	6,392
1977	1,588,188.89	1,107,762	1,014,241	573,948	20.17	28,456
1978	1,184,326.43	813,632	744,943	439,383	20.73	21,196
1979	1,497,381.13	1,012,829	927,323	570,058	21.29	26,776
1980	2,032,102.10	1,361,305	1,246,379	785,723	21.44	36,648
1981	2,419,423.73	1,593,916	1,459,353	960,071	22.01	43,620
1982	1,981,669.44	1,291,256	1,182,244	799,425	22.19	36,026
1983	2,019,260.69	1,300,404	1,190,620	828,641	22.39	37,009
1984	2,453,115.20	1,550,369	1,419,482	1,033,633	23.00	44,941
1985	2,954,536.12	1,842,744	1,687,174	1,267,362	23.23	54,557
1986	3,361,085.55	2,067,068	1,892,560	1,468,526	23.48	62,544
1987	3,984,543.13	2,399,492	2,196,920	1,787,623	24.11	74,144
1988	4,845,020.75	2,872,128	2,629,654	2,215,367	24.38	90,868
1989	4,625,850.01	2,696,871	2,469,193	2,156,657	24.67	87,420
1990	4,770,338.24	2,732,450	2,501,768	2,268,570	24.98	90,815
1991	4,526,453.77	2,544,772	2,329,935	2,196,519	25.31	86,785
1992	5,114,474.12	2,819,098	2,581,101	2,533,373	25.65	98,767
1993	5,508,438.89	2,973,455	2,722,427	2,786,012	26.00	107,154
1994	6,559,148.09	3,463,230	3,170,854	3,388,294	26.37	128,490
1995	5,820,732.56	3,002,334	2,748,868	3,071,865	26.75	114,836
1996	5,602,083.14	2,818,968	2,580,982	3,021,101	27.15	111,274
1997	5,919,220.63	2,917,584	2,671,273	3,247,948	27.26	119,147

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,406,284.66	3,071,173	2,811,895	3,594,390	27.69	129,808
1999	6,842,848.01	3,202,453	2,932,092	3,910,756	27.85	140,422
2000	7,042,826.34	3,194,626	2,924,926	4,117,900	28.31	145,457
2001	6,826,908.16	3,010,666	2,756,496	4,070,412	28.52	142,721
2002	5,858,390.84	2,506,220	2,294,637	3,563,754	28.75	123,957
2003	5,587,487.64	2,313,779	2,118,443	3,469,045	29.00	119,622
2004	8,124,197.65	3,248,054	2,973,843	5,150,355	29.28	175,900
2005	8,574,721.22	3,299,553	3,020,995	5,553,726	29.58	187,753
2006	8,323,231.00	3,087,919	2,827,228	5,496,003	29.67	185,238
2007	11,849,315.59	4,223,096	3,866,569	7,982,747	29.80	267,877
2008	14,025,450.63	4,782,679	4,378,911	9,646,540	29.95	322,088
2009	12,907,234.91	4,192,270	3,838,346	9,068,889	30.14	300,892
2010	15,209,805.30	4,702,872	4,305,841	10,903,964	30.17	361,417
2011	22,362,588.24	6,541,057	5,988,841	16,373,747	30.24	541,460
2012	28,247,810.91	7,796,396	7,138,201	21,109,610	30.17	699,689
2013	33,779,318.08	8,725,198	7,988,590	25,790,728	30.15	855,414
2014	35,399,461.35	8,510,031	7,791,588	27,607,873	30.02	919,649
2015	40,403,915.55	8,929,265	8,175,429	32,228,487	29.96	1,075,717
2016	31,544,866.75	6,365,754	5,828,338	25,716,529	29.67	866,752
2017	50,595,034.03	9,177,939	8,403,110	42,191,924	29.34	1,438,034
2018	48,125,207.63	7,675,971	7,027,942	41,097,266	28.98	1,418,125
2019	59,872,828.19	8,214,552	7,521,055	52,351,773	28.29	1,850,540
2020	60,560,788.37	6,843,369	6,265,631	54,295,157	27.46	1,977,245
2021	65,644,524.94	5,697,945	5,216,907	60,427,618	26.32	2,295,882
2022	79,743,197.02	4,617,131	4,227,339	75,515,858	24.41	3,093,644
2023	91,683,077.04	2,218,730	2,031,418	89,651,659	20.12	4,455,848
	854,783,043.98	188,075,972	172,198,027	682,585,017		25,832,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 3.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1913	18.75	19	19			
1914	15.64	16	16			
1915	20.91	21	21			
1916	55.53	56	56			
1917	168.17	168	168			
1918	674.66	675	675			
1919	457.84	458	458			
1920	270.00	270	270			
1921	591.88	592	592			
1922	768.22	768	768			
1923	1,571.68	1,572	1,572			
1924	1,161.45	1,161	1,161			
1925	2,460.83	2,461	2,461			
1926	2,684.38	2,684	2,684			
1927	4,195.48	4,195	4,195			
1928	5,251.00	5,251	5,251			
1929	4,515.57	4,516	4,516			
1930	349.67	350	350			
1931	22.35	22	22			
1934	117.26	117	117			
1935	24.30	24	24			
1936	426.96	425	427			
1937	70.15	70	70			
1938	212.17	209	212			
1939	388.86	381	389			
1941	1,944.45	1,879	1,944			
1942	1,938.38	1,862	1,930	8	1.74	5
1943	1,761.45	1,681	1,742	19	2.01	9
1944	109.82	104	108	2	2.29	1
1945	653.84	616	639	15	2.57	6
1946	3,953.84	3,698	3,833	121	2.85	42
1947	2,139.16	1,987	2,060	79	3.13	25
1948	14,749.61	13,607	14,104	646	3.41	189
1949	14,758.30	13,517	14,011	747	3.70	202
1950	27,413.76	24,928	25,839	1,575	3.99	395
1951	52,111.15	47,042	48,760	3,351	4.28	783
1952	33,398.01	29,922	31,015	2,383	4.58	520
1953	18,104.29	16,101	16,689	1,415	4.87	291
1954	51,594.17	45,520	47,183	4,411	5.18	852
1955	60,103.11	52,617	54,539	5,564	5.48	1,015
1956	28,706.37	24,936	25,847	2,859	5.78	495
1957	82,043.61	70,688	73,270	8,774	6.09	1,441
1958	144,088.98	123,098	127,595	16,494	6.41	2,573

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
1959	162,537.83	137,713	142,744	19,794	6.72	2,946
1960	161,687.52	135,818	140,780	20,908	7.04	2,970
1961	154,464.76	128,627	133,326	21,139	7.36	2,872
1962	194,348.79	160,382	166,241	28,108	7.69	3,655
1963	128,637.99	105,191	109,034	19,604	8.02	2,444
1964	200,245.29	162,245	168,172	32,073	8.35	3,841
1965	212,260.15	170,339	176,562	35,698	8.69	4,108
1966	207,883.12	165,219	171,255	36,628	9.03	4,056
1967	186,066.32	146,401	151,749	34,317	9.38	3,659
1968	152,425.91	118,718	123,055	29,371	9.73	3,019
1969	151,140.72	116,516	120,772	30,369	10.08	3,013
1970	123,988.61	94,570	98,025	25,964	10.44	2,487
1971	267,667.14	201,907	209,283	58,384	10.81	5,401
1972	223,945.81	167,043	173,145	50,801	11.18	4,544
1973	142,134.33	104,824	108,653	33,481	11.55	2,899
1974	178,758.82	130,290	135,050	43,709	11.93	3,664
1975	197,979.00	142,545	147,752	50,227	12.32	4,077
1976	85,038.36	68,269	70,763	14,275	11.67	1,223
1977	171,758.29	136,582	141,572	30,186	11.98	2,520
1978	162,562.35	127,969	132,644	29,918	12.30	2,432
1979	299,121.65	234,272	242,830	56,292	12.32	4,569
1980	563,415.22	436,252	452,189	111,226	12.68	8,772
1981	596,054.21	455,981	472,639	123,415	13.06	9,450
1982	393,099.42	296,908	307,754	85,345	13.45	6,345
1983	298,048.60	222,106	230,220	67,829	13.85	4,897
1984	393,339.80	288,987	299,544	93,796	14.26	6,578
1985	528,402.50	384,466	398,511	129,892	14.41	9,014
1986	547,362.42	392,021	406,342	141,020	14.86	9,490
1987	557,963.26	393,029	407,387	150,576	15.32	9,829
1988	637,433.00	443,526	459,728	177,705	15.52	11,450
1989	713,273.92	487,237	505,036	208,238	16.01	13,007
1990	428,437.36	288,510	299,050	129,387	16.25	7,962
1991	506,428.12	334,141	346,348	160,080	16.76	9,551
1992	738,933.08	479,494	497,010	241,923	17.04	14,197
1993	879,772.13	560,767	581,252	298,520	17.35	17,206
1994	351,794.84	218,957	226,956	124,839	17.90	6,974
1995	8,087.33	4,932	5,112	2,975	18.23	163
1996	1,708,304.15	1,019,516	1,056,760	651,544	18.58	35,067
1997	664,081.85	387,160	401,303	262,779	18.95	13,867
1998	966,134.76	549,344	569,412	396,723	19.35	20,502
1999	1,049,241.58	580,965	602,188	447,054	19.75	22,636
2000	5,691.63	3,063	3,175	2,517	20.17	125
2001	379,867.58	198,291	205,535	174,333	20.60	8,463

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S1						
NET SALVAGE PERCENT.. 0						
2002	1,119,387.08	565,514	586,173	533,214	21.06	25,319
2003	828,347.18	404,151	418,915	409,432	21.52	19,026
2004	1,016,740.93	477,868	495,325	521,416	21.99	23,712
2005	451,554.87	203,832	211,278	240,277	22.48	10,688
2006	499,019.86	215,676	223,555	275,465	22.99	11,982
2007	1,025,897.09	423,183	438,642	587,255	23.50	24,990
2008	1,055,433.71	413,941	429,063	626,371	24.02	26,077
2009	1,380,073.54	512,283	530,997	849,077	24.56	34,572
2010	1,096,827.47	384,986	399,050	697,777	24.96	27,956
2011	1,036,883.23	340,927	353,382	683,501	25.52	26,783
2012	1,331,740.06	407,379	422,261	909,479	26.09	34,859
2013	1,296,426.31	366,111	379,486	916,940	26.68	34,368
2014	1,120,071.35	289,426	299,999	820,072	27.26	30,083
2015	2,501,046.96	582,494	603,773	1,897,274	28.00	67,760
2016	1,256,247.67	261,048	270,584	985,664	28.60	34,464
2017	1,229,177.47	223,710	231,883	997,294	29.21	34,142
2018	1,080,228.53	167,543	173,664	906,565	29.96	30,259
2019	1,471,147.21	188,013	194,881	1,276,266	30.71	41,559
2020	2,009,558.17	201,157	208,506	1,801,052	31.47	57,231
2021	2,103,166.77	151,007	156,523	1,946,644	32.34	60,193
2022	1,290,986.43	56,029	58,076	1,232,910	33.10	37,248
2023	1,353,808.26	19,495	20,207	1,333,601	34.10	39,109
	44,799,655.68	18,737,150	19,420,683	25,378,973		1,057,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 2.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	283,503	296,427			
2001	278,746.25	264,028	278,746			
2003	514.10	475	514			
2004	107,825.28	98,401	107,381	444	1.87	237
2005	169,036.06	151,659	165,500	3,536	2.12	1,668
2007	107,411.45	92,696	101,156	6,255	2.62	2,387
2008	485,486.24	408,585	445,874	39,612	2.92	13,566
2009	420,783.25	344,117	375,522	45,261	3.23	14,013
2010	824,868.47	651,481	710,937	113,931	3.59	31,736
2011	11,263,089.05	8,531,790	9,310,424	1,952,665	4.00	488,166
2012	8,735,379.14	6,298,208	6,872,999	1,862,380	4.45	418,512
2014	306,936.92	194,199	211,922	95,015	5.52	17,213
2015	372,440.91	216,239	235,974	136,467	6.14	22,226
2016	392,723.42	205,591	224,354	168,369	6.83	24,651
2017	189,201.48	87,449	95,430	93,771	7.56	12,404
2018	497,031.94	197,123	215,113	281,919	8.37	33,682
2019	124,689.93	40,848	44,576	80,114	9.24	8,670
2020	72,604.57	18,601	20,298	52,307	10.16	5,148
2021	23,032.85	4,233	4,619	18,414	11.10	1,659
2022	227,823.76	25,152	27,448	200,376	12.09	16,574
2023	238,907.32	8,792	9,594	229,313	13.09	17,518
	25,134,959.40	18,123,170	19,754,808	5,380,151		1,130,030

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 4.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,254.25	4,136	4,254			
1938	10,543.13	10,204	10,543			
1939	7,852.85	7,564	7,853			
1940	6,954.59	6,668	6,955			
1941	9,951.71	9,494	9,945	7	2.53	3
1942	7,500.23	7,121	7,459	41	2.78	15
1943	3,419.39	3,231	3,385	34	3.03	11
1944	3,473.51	3,266	3,421	53	3.29	16
1945	4,638.77	4,339	4,545	94	3.55	26
1946	11,304.97	10,524	11,024	281	3.80	74
1947	16,564.48	15,342	16,071	493	4.06	121
1948	21,166.03	19,503	20,430	736	4.32	170
1949	27,467.36	25,180	26,377	1,090	4.58	238
1950	32,097.24	29,278	30,670	1,427	4.83	295
1951	28,129.66	25,521	26,734	1,396	5.10	274
1952	29,441.39	26,572	27,835	1,606	5.36	300
1953	35,375.65	31,761	33,271	2,105	5.62	375
1954	33,377.50	29,797	31,213	2,164	5.90	367
1955	42,069.87	37,350	39,125	2,945	6.17	477
1956	44,578.86	39,343	41,213	3,366	6.46	521
1957	41,129.02	36,081	37,796	3,333	6.75	494
1958	50,873.17	44,343	46,451	4,422	7.06	626
1959	64,519.58	55,874	58,530	5,990	7.37	813
1960	47,162.55	40,560	42,488	4,675	7.70	607
1961	40,976.16	34,986	36,649	4,327	8.04	538
1962	58,758.13	49,784	52,150	6,608	8.40	787
1963	62,738.07	52,734	55,241	7,497	8.77	855
1964	112,783.42	93,999	98,467	14,316	9.16	1,563
1965	150,029.64	123,951	129,843	20,187	9.56	2,112
1966	139,318.46	114,039	119,460	19,858	9.98	1,990
1967	127,499.40	103,368	108,282	19,217	10.41	1,846
1968	165,506.69	132,827	139,141	26,366	10.86	2,428
1969	156,912.04	124,588	130,510	26,402	11.33	2,330
1970	143,973.18	113,032	118,405	25,568	11.82	2,163
1971	125,915.37	97,688	102,332	23,583	12.33	1,913
1972	79,265.13	60,746	63,634	15,631	12.85	1,216
1973	73,800.29	55,834	58,488	15,312	13.39	1,144
1974	12,566.03	9,381	9,827	2,739	13.94	196
1975	22,567.61	16,614	17,404	5,164	14.51	356
1976	41,680.71	32,269	33,803	7,878	13.85	569
1977	41,177.34	31,402	32,895	8,282	14.48	572
1978	44,411.03	33,544	35,139	9,272	14.74	629
1979	111,224.33	82,662	86,591	24,633	15.38	1,602

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 55-R3						
NET SALVAGE PERCENT.. 0						
1980	246,399.39	180,069	188,629	57,770	16.02	3,606
1981	338,418.71	243,052	254,605	83,814	16.67	5,028
1982	278,205.76	196,274	205,604	72,602	17.32	4,192
1983	329,977.49	229,862	240,788	89,189	17.64	5,056
1984	405,282.18	276,970	290,136	115,146	18.30	6,292
1985	424,580.00	284,426	297,946	126,634	18.97	6,675
1986	498,996.94	327,442	343,007	155,990	19.65	7,938
1987	567,253.94	364,404	381,726	185,528	20.32	9,130
1988	648,417.55	407,466	426,835	221,583	20.99	10,557
1989	745,142.27	457,592	479,344	265,798	21.68	12,260
1990	768,170.40	463,207	485,225	282,945	22.06	12,826
1991	695,301.29	408,976	428,417	266,884	22.75	11,731
1992	760,246.90	435,850	456,568	303,679	23.45	12,950
1993	646,002.37	360,599	377,740	268,262	24.14	11,113
1994	748,674.74	406,381	425,698	322,977	24.85	12,997
1995	659,487.97	347,682	364,209	295,279	25.56	11,552
1996	752,979.57	385,149	403,457	349,523	26.26	13,310
1997	718,522.86	356,100	373,027	345,496	26.97	12,810
1998	618,762.62	296,635	310,736	308,027	27.69	11,124
1999	519,961.97	240,742	252,186	267,776	28.41	9,425
2000	1,145,236.57	511,348	535,655	609,582	29.13	20,926
2001	1,028,453.86	442,029	463,041	565,413	29.85	18,942
2002	1,001,704.61	413,504	433,160	568,545	30.58	18,592
2003	1,099,605.66	435,004	455,682	643,924	31.32	20,560
2004	1,070,273.02	404,884	424,130	646,143	32.05	20,160
2005	752,124.52	271,367	284,266	467,859	32.78	14,273
2006	212,199.63	72,403	75,845	136,355	33.78	4,037
2007	2,943,453.89	951,913	997,162	1,946,292	34.52	56,382
2008	1,420,663.09	433,871	454,495	966,168	35.26	27,401
2009	1,769,196.53	507,936	532,081	1,237,116	36.01	34,355
2010	1,432,404.48	384,744	403,033	1,029,371	36.75	28,010
2011	1,561,025.65	390,256	408,807	1,152,219	37.50	30,726
2012	1,662,392.64	384,345	402,615	1,259,778	38.25	32,935
2013	1,020,392.40	215,303	225,537	794,855	39.25	20,251
2014	1,229,735.31	235,986	247,203	982,532	40.00	24,563
2015	1,325,383.30	228,761	239,635	1,085,748	40.76	26,638
2016	1,383,319.55	211,648	221,709	1,161,611	41.52	27,977
2017	1,956,133.96	260,557	272,942	1,683,192	42.28	39,811
2018	1,445,010.23	163,720	171,502	1,273,508	43.04	29,589
2019	1,086,099.73	101,224	106,036	980,064	43.81	22,371
2020	789,907.00	57,505	60,239	729,668	44.58	16,368

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 55-R3						
NET SALVAGE PERCENT.. 0						
2021	1,296,468.44	67,676	70,893	1,225,575	45.35	27,025
2022	1,587,234.72	50,157	52,541	1,534,694	45.90	33,436
2023	1,658,055.84	17,907	18,758	1,639,298	46.01	35,629
	45,542,208.34	15,769,426	16,518,699	29,023,509		852,161
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2						
NET SALVAGE PERCENT.. 0						
1939	39.18	38	39			
1949	64.07	60	64			
1955	374.54	339	375			
1957	429.54	384	430			
1958	619.67	550	620			
1960	315.00	276	315			
1961	826.14	720	826			
1962	5,980.08	5,175	5,980			
1963	10,210.14	8,774	10,210			
1964	14,539.77	12,404	14,434	106	6.61	16
1965	18,267.77	15,471	18,003	265	6.89	38
1966	46,499.43	39,091	45,488	1,011	7.17	141
1967	36,345.49	30,312	35,272	1,073	7.47	144
1968	47,934.16	39,657	46,147	1,787	7.77	230
1969	44,053.60	36,143	42,058	1,996	8.08	247
1970	47,914.60	38,981	45,360	2,555	8.39	305
1971	40,619.33	32,757	38,117	2,502	8.71	287
1972	23,536.49	18,808	21,886	1,650	9.04	183
1973	20,837.66	16,494	19,193	1,645	9.38	175
1974	2,167.85	1,699	1,977	191	9.73	20
1975	25,808.47	20,027	23,304	2,504	10.08	248
1976	15,883.53	13,202	15,362	522	9.65	54
1977	3,519.04	2,896	3,370	149	10.00	15
1978	6,296.04	5,156	6,000	296	10.06	29
1979	51,856.42	41,999	48,872	2,984	10.45	286
1980	95,142.95	76,152	88,614	6,529	10.85	602
1981	136,360.56	107,793	125,433	10,928	11.26	971
1982	145,375.22	114,032	132,693	12,682	11.41	1,111
1983	132,453.22	102,466	119,234	13,219	11.85	1,116
1984	142,666.44	108,769	126,568	16,098	12.31	1,308
1985	160,727.99	121,285	141,132	19,596	12.52	1,565
1986	184,652.12	137,104	159,540	25,112	13.01	1,930
1987	224,901.77	164,178	191,045	33,857	13.50	2,508
1988	255,727.91	184,278	214,434	41,294	13.76	3,001
1989	233,968.61	165,463	192,540	41,429	14.28	2,901
1990	229,141.71	158,887	184,888	44,254	14.81	2,988
1991	206,753.33	141,109	164,201	42,552	15.12	2,814
1992	212,021.62	141,588	164,758	47,264	15.67	3,016
1993	169,699.80	111,289	129,501	40,199	16.01	2,511
1994	252,895.67	161,904	188,398	64,498	16.58	3,890
1995	225,636.49	140,842	163,890	61,746	17.16	3,598
1996	205,705.37	125,583	146,134	59,571	17.55	3,394
1997	278,371.89	165,242	192,283	86,089	18.14	4,746

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-S2						
NET SALVAGE PERCENT.. 0						
1998	215,350.41	124,106	144,415	70,935	18.75	3,783
1999	157,459.02	87,957	102,351	55,108	19.36	2,846
2000	371,442.38	201,619	234,612	136,830	19.79	6,914
2001	296,683.24	155,521	180,971	115,712	20.42	5,667
2002	530,423.01	267,970	311,821	218,602	21.06	10,380
2003	677,491.11	329,125	382,984	294,507	21.70	13,572
2004	898,014.54	416,769	484,970	413,045	22.52	18,341
2005	717,300.98	318,482	370,599	346,702	23.17	14,963
2006	425,327.64	180,126	209,602	215,726	23.82	9,057
2007	854,581.24	342,687	398,765	455,816	24.65	18,492
2008	553,108.02	210,070	244,447	308,661	25.31	12,195
2009	784,772.59	279,928	325,736	459,037	26.15	17,554
2010	622,904.45	207,676	241,661	381,243	26.99	14,125
2011	697,255.66	216,149	251,520	445,736	27.82	16,022
2012	686,240.67	196,539	228,701	457,540	28.66	15,964
2013	507,423.82	133,199	154,996	352,428	29.50	11,947
2014	642,035.73	153,061	178,109	463,927	30.34	15,291
2015	543,376.60	115,957	134,933	408,444	31.34	13,033
2016	545,561.99	102,675	119,477	426,085	32.34	13,175
2017	688,667.22	112,804	131,264	557,403	33.18	16,799
2018	760,727.61	105,437	122,691	638,037	34.18	18,667
2019	949,594.18	107,684	125,306	824,288	35.18	23,431
2020	1,000,573.20	88,251	102,693	897,880	36.18	24,817
2021	978,377.51	61,638	71,724	906,654	37.18	24,386
2022	931,262.87	35,202	40,963	890,300	38.18	23,318
2023	1,148,194.42	14,467	16,834	1,131,360	39.18	28,876
	21,141,290.79	7,374,476	8,581,133	12,560,158		440,003
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 2.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1928	49.39	49	49			
1929	488.41	488	488			
1930	544.28	544	544			
1931	14.16	14	14			
1933	182.59	183	183			
1934	9.76	10	10			
1935	97.16	97	97			
1937	734.73	735	735			
1938	168.60	169	169			
1939	47.46	47	47			
1941	320.51	321	321			
1942	581.18	581	581			
1943	3,344.88	3,345	3,345			
1944	848.88	849	849			
1945	423.19	423	423			
1946	51.25	51	51			
1947	515.59	516	516			
1948	1,188.34	1,188	1,188			
1950	1,410.08	1,410	1,410			
1951	2,372.16	2,372	2,372			
1952	3,644.62	3,645	3,645			
1953	3,883.80	3,884	3,884			
1954	11,721.80	11,722	11,722			
1955	19,173.89	19,174	19,174			
1956	19,949.26	19,949	19,949			
1957	21,671.94	21,672	21,672			
1958	21,101.46	21,101	21,101			
1959	19,268.08	19,268	19,268			
1960	21,912.71	21,913	21,913			
1961	26,388.43	26,388	26,388			
1962	11,101.21	11,101	11,101			
1963	32,545.56	32,546	32,546			
1964	21,860.15	21,678	17,908	3,952	0.25	3,952
1965	27,281.46	26,608	21,981	5,300	0.74	5,300
1966	25,314.87	24,285	20,062	5,253	1.22	4,306
1967	44,566.98	42,057	34,743	9,824	1.69	5,813
1968	47,317.24	43,926	36,287	11,030	2.15	5,130
1969	39,118.55	35,715	29,504	9,615	2.61	3,684
1970	39,954.65	35,906	29,662	10,293	3.04	3,386
1971	90,925.46	80,408	66,425	24,500	3.47	7,061
1972	60,499.11	52,654	43,498	17,001	3.89	4,370

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
1973	32,463.63	27,811	22,975	9,489	4.30	2,207
1974	20,995.19	17,706	14,627	6,368	4.70	1,355
1975	17,751.65	14,734	12,172	5,580	5.10	1,094
1976	706.67	638	527	180	5.13	35
1977	498.50	445	368	130	5.58	23
1978	9,677.73	8,543	7,057	2,621	6.05	433
1979	30,069.87	26,359	21,775	8,295	6.26	1,325
1980	53,242.55	46,087	38,073	15,170	6.75	2,247
1981	75,277.39	64,626	53,388	21,889	7.00	3,127
1982	96,534.49	82,132	67,850	28,684	7.28	3,940
1983	69,268.90	58,075	47,976	21,293	7.81	2,726
1984	28,425.66	23,579	19,479	8,947	8.12	1,102
1985	39,653.23	32,516	26,862	12,791	8.45	1,514
1986	73,531.24	59,560	49,203	24,328	8.80	2,765
1987	14,885.83	11,900	9,831	5,055	9.16	552
1988	45,640.91	35,970	29,715	15,926	9.55	1,668
1989	64,819.10	50,539	41,750	23,069	9.75	2,366
1990	44,837.70	34,399	28,417	16,421	10.17	1,615
1991	80,485.94	60,686	50,133	30,353	10.60	2,863
1992	77,777.54	57,820	47,765	30,013	10.87	2,761
1993	93,750.44	68,344	56,459	37,291	11.34	3,288
1994	126,566.82	90,723	74,947	51,620	11.65	4,431
1995	106,601.16	75,047	61,997	44,604	11.98	3,723
1996	103,454.34	71,404	58,987	44,467	12.34	3,603
1997	59,976.56	40,532	33,484	26,493	12.71	2,084
1998	75,782.40	50,047	41,344	34,438	13.11	2,627
1999	846.21	545	450	396	13.52	29
2000	104,114.31	65,571	54,168	49,946	13.81	3,617
2001	7,407.60	4,550	3,759	3,649	14.13	258
2002	173,540.05	103,360	85,386	88,154	14.60	6,038
2003	352,263.76	203,644	168,231	184,033	14.96	12,302
2004	2,514.93	1,412	1,166	1,349	15.22	89
2005	50,619.03	27,436	22,665	27,954	15.63	1,788
2006	128,654.90	67,312	55,607	73,048	15.95	4,580
2007	166,765.70	83,917	69,324	97,442	16.29	5,982
2008	209,507.01	101,318	83,699	125,808	16.55	7,602
2009	141,359.19	65,393	54,021	87,338	16.85	5,183
2010	209,660.99	92,544	76,451	133,210	17.08	7,799
2011	164,811.46	69,023	57,020	107,791	17.35	6,213
2012	171,520.10	67,853	56,054	115,466	17.57	6,572
2013	276,289.59	102,393	84,587	191,703	17.83	10,752

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 30-R0.5						
NET SALVAGE PERCENT.. 0						
2014	137,228.01	47,453	39,201	98,027	17.97	5,455
2015	303,043.50	96,853	80,011	223,032	18.10	12,322
2016	508,524.20	148,743	122,877	385,647	18.14	21,259
2017	485,625.18	128,156	105,870	379,755	18.13	20,946
2018	490,632.84	114,710	94,763	395,870	18.03	21,956
2019	122,254.51	24,647	20,361	101,894	17.82	5,718
2020	311,106.97	52,048	42,997	268,110	17.42	15,391
2021	45,956.49	5,951	4,916	41,040	16.81	2,441
2022	1,092,628.68	95,386	78,799	1,013,830	15.68	64,658
2023	1,100,000.04	40,920	33,804	1,066,196	12.92	82,523
	8,822,144.52	3,510,352	2,939,173	5,882,972		429,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 4.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,336	7,047	579	1.22	475
1967	445.13	397	381	64	3.49	18
1972	7,910.24	6,541	6,284	1,626	5.54	294
1981	13,548.93	11,286	10,842	2,707	8.52	318
1985	14,556.64	11,602	11,145	3,412	9.81	348
1992	2,228.63	1,601	1,538	691	12.36	56
2010	68,488.09	28,943	27,803	40,685	18.45	2,205
2015	2,847.08	871	837	2,010	19.28	104
	136,698.14	87,623	84,923	51,775		3,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 2.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,309	6,309			
1980	1,144.78	1,125	1,039	106	0.75	106
1983	10,695.21	10,309	9,519	1,176	1.52	774
1984	4,730.23	4,522	4,175	555	1.82	305
1985	27,353.09	25,906	23,920	3,433	2.15	1,597
1986	61,596.14	57,974	53,530	8,066	2.34	3,447
1987	40,005.58	37,381	34,516	5,490	2.56	2,145
1989	3,425.59	3,132	2,892	534	3.24	165
1990	37,952.71	34,453	31,812	6,141	3.40	1,806
1991	31,594.95	28,341	26,169	5,426	3.73	1,455
1992	6,510.50	5,763	5,321	1,190	4.09	291
1993	1,718.09	1,504	1,389	329	4.34	76
1994	4,082.11	3,529	3,259	823	4.63	178
2000	47,842.64	36,992	34,157	13,686	6.89	1,986
2001	142,467.12	107,392	99,160	43,307	7.35	5,892
2003	2,326.24	1,660	1,533	793	8.24	96
2004	89,547.93	61,815	57,077	32,471	8.75	3,711
2005	230,939.52	153,806	142,017	88,923	9.28	9,582
2006	16,842.71	10,816	9,987	6,856	9.75	703
2007	9,937.59	6,116	5,647	4,291	10.31	416
2008	0.11					
2009	5,832.45	3,273	3,022	2,810	11.34	248
2010	120,109.47	63,730	58,845	61,264	11.94	5,131
2011	49,875.40	24,998	23,082	26,793	12.44	2,154
2012	146,646.41	68,806	63,532	83,114	13.01	6,388
2013	593,889.59	258,817	238,979	354,911	13.60	26,096
2014	1,877,037.79	754,194	696,386	1,180,652	14.14	83,497
2015	744,371.73	272,738	251,833	492,539	14.70	33,506
2016	895,280.37	295,443	272,797	622,483	15.23	40,872
2017	2,129,445.26	621,372	573,744	1,555,701	15.77	98,649
2018	2,159,036.37	544,941	503,172	1,655,864	16.29	101,649
2019	766,834.29	162,185	149,754	617,080	16.78	36,775
2020	1,074,321.19	181,560	167,643	906,678	17.20	52,714
2021	535,558.56	66,838	61,715	473,844	17.54	27,015
	11,890,928.02	3,933,407	3,633,599	8,257,329		549,425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 4.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,608,839	1,738,854	203,250	1.97	103,173
2015	112,834.83	88,147	95,270	17,565	2.38	7,380
2016	33,669.32	24,343	26,310	7,359	2.87	2,564
2017	34,335.00	22,407	24,218	10,117	3.46	2,924
2018	78,429.10	44,689	48,301	30,128	4.15	7,260
	2,201,371.95	1,788,425	1,932,953	268,419		123,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						5.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,063	1,171			
1958	192.08	171	192			
1959	2,129.94	1,879	2,130			
1971	17,971.09	14,281	17,971			
1983	7,872.27	5,930	7,872			
1984	3,449.87	2,562	3,450			
1987	6,786.87	4,806	6,787			
1988	9,428.54	6,560	9,429			
1990	820.22	550	819			
	49,821.42	37,802	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	360.00	360	360			
2004	31,580.89	30,791	31,581			
2005	522.52	483	523			
2007	4,181.56	3,450	3,760	422	3.50	121
2010	7,734.00	5,220	5,688	2,046	6.50	315
2011	12,031.56	7,520	8,195	3,837	7.50	512
2012	1,550.11	891	971	579	8.50	68
2014	565,919.21	268,812	292,935	272,984	10.50	25,998
2015	1,175,148.72	499,438	544,257	630,892	11.50	54,860
2016	113,113.73	42,418	46,225	66,889	12.50	5,351
2017	14,623.69	4,753	5,180	9,444	13.50	700
2021	671,698.61	83,962	91,496	580,203	17.50	33,154
	2,598,464.60	948,098	1,031,171	1,567,294		121,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 4.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	20,356	20,722	3,705	2.50	1,482
2015	66,876.67	37,897	38,578	28,299	6.50	4,354
	91,303.67	58,253	59,300	32,004		5,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 6.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	10,859.79	9,774	5,267	5,593	0.50	5,593
2020	346,441.62	242,509	130,686	215,756	1.50	143,837
	357,301.41	252,283	135,953	221,348		149,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						41.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,151	3,488	293	2.50	117
2012	14,849.79	11,385	12,601	2,249	3.50	643
2013	2,789.00	1,952	2,160	629	4.50	140
2015	4,197.10	2,378	2,632	1,565	6.50	241
	25,616.89	18,866	20,881	4,736		1,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 4.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	191,341.50	187,515	187,594	3,748	0.50	3,748
2000	296,716.81	278,914	279,031	17,686	1.50	11,791
2001	186,888.81	168,200	168,271	18,618	2.50	7,447
2002	303,527.92	261,034	261,143	42,385	3.50	12,110
2003	291,419.99	238,964	239,064	52,356	4.50	11,635
2004	366,999.55	286,260	286,380	80,620	5.50	14,658
2005	79,725.36	58,997	59,022	20,703	6.50	3,185
2006	167,413.05	117,189	117,238	50,175	7.50	6,690
2007	835,832.86	551,650	551,881	283,952	8.50	33,406
2008	1,181,797.10	732,714	733,021	448,776	9.50	47,240
2009	278,442.30	161,497	161,565	116,877	10.50	11,131
2010	777,173.73	419,674	419,850	357,324	11.50	31,072
2011	595,579.35	297,790	297,915	297,664	12.50	23,813
2012	870,830.41	400,582	400,750	470,080	13.50	34,821
2013	784,168.63	329,351	329,489	454,680	14.50	31,357
2014	894,641.85	339,964	340,106	554,536	15.50	35,777
2015	1,788,936.70	608,238	608,493	1,180,444	16.50	71,542
2016	971,312.23	291,394	291,516	679,796	17.50	38,845
2017	1,449,495.87	376,869	377,027	1,072,469	18.50	57,971
2018	1,163,102.32	255,883	255,990	907,112	19.50	46,519
2019	932,956.06	167,932	168,002	764,954	20.50	37,315
2020	670,668.98	93,894	93,933	576,736	21.50	26,825
2021	3,158,053.91	315,805	315,938	2,842,116	22.50	126,316
2022	9,013,237.00	540,794	541,021	8,472,216	23.50	360,520
2023	1,988,638.45	39,773	39,790	1,948,848	24.50	79,545
	29,238,900.74	7,520,877	7,524,030	21,714,871		1,165,279

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 3.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	19,084.33	11,928	11,344	7,740	7.50	1,032
2015	245,836.91	104,481	99,364	146,473	11.50	12,737
	264,921.24	116,409	110,708	154,213		13,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 5.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,445	14,666			
1991	70,212.28	68,682	70,212			
1992	7,619.70	7,417	7,620			
1993	2,619.06	2,532	2,619			
1994	45,419.28	43,548	45,419			
1995	9,638.80	9,175	9,639			
1997	945.49	887	939	6	1.75	3
1999	89,292.15	82,042	86,859	2,433	2.17	1,121
2000	424,416.34	385,964	408,627	15,789	2.34	6,747
2001	23,340.60	20,955	22,185	1,156	2.56	452
2002	21,599.55	19,180	20,306	1,294	2.71	477
2003	209,492.31	183,390	194,159	15,333	2.92	5,251
2011	25,036.41	18,590	19,682	5,354	4.34	1,234
2014	4,400.00	2,918	3,089	1,311	4.83	271
	948,698.04	859,725	906,021	42,677		15,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 1.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	6,572.60	6,219	6,481	92	1.62	57
1996	77,164.40	72,365	75,410	1,754	1.82	964
1997	19,234.49	17,892	18,645	589	1.99	296
1998	4,340.80	3,996	4,164	177	2.20	80
1999	69,337.76	63,028	65,680	3,658	2.45	1,493
2000	180,762.60	162,271	169,099	11,664	2.68	4,352
2001	92,168.22	81,495	84,924	7,244	2.95	2,456
2002	86,654.34	75,268	78,435	8,219	3.25	2,529
2015	50,466.39	23,295	24,275	26,191	9.92	2,640
2022	1,414,218.13	134,916	140,594	1,273,624	14.22	89,566
2023	1,096,361.53	37,167	38,731	1,057,631	14.25	74,220
	3,097,281.26	677,912	706,438	2,390,843		178,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 5.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	11,311.50	10,934	11,312			
2010	25,988.40	23,390	24,433	1,555	1.50	1,037
2011	6,122.60	5,102	5,329	794	2.50	318
2012	129,294.07	99,126	103,545	25,749	3.50	7,357
2013	14,421.00	10,095	10,545	3,876	4.50	861
2014	98,828.36	62,591	65,381	33,447	5.50	6,081
2015	400,910.38	227,184	237,313	163,597	6.50	25,169
2016	234,767.97	117,384	122,617	112,151	7.50	14,953
2017	8,370.44	3,627	3,789	4,581	8.50	539
2018	12,626.00	4,630	4,836	7,790	9.50	820
2021	5,909.01	985	1,029	4,880	12.50	390
	948,549.73	565,048	590,129	358,421		57,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 6.06

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	1,796,364.46			
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,598.06	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	459,807.81			
374.40	19,200.00	1,536.00		1,536.00-
375.34	84,400.00	32,916.00		32,916.00-
375.70	54,223.20			
376.00	18,622,290.74	1,676,006.00		1,676,006.00-
378.00	2,341,040.21	655,491.00		655,491.00-
380.00	6,423,136.63	2,119,635.00		2,119,635.00-
381.00	121,506.00			
382.00	127,006.21			
383.00	74,501.09	1,490.00		1,490.00-
385.00	88,000.00	26,400.00		26,400.00-
391.10	11,485.98			
391.12	1,647,829.26			
394.00	1,134,742.92			
394.12	2,235,476.33			
395.00	1,118.18			
397.50	113,440.00			
398.00	136.82			
	33,559,341.38	4,513,474.00		4,513,474.00-
TOTAL	155,658,256.19	25,876,310.84	204,825.33	25,671,485.51-

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response:

See Pages 2 through 7 for the comparison of the calculated depreciation reserve vs. book reserve as of November 30, 2022 and as of December 31, 2023.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,821	1,931
351	COMPRESSOR STATION STRUCTURES	2,585,514	2,587,031
	WELLS		
352.01	CONSTRUCTION	839,645	834,026
352.02	EQUIPMENT	489,925	392,390
	<i>TOTAL ACCOUNT 352</i>	<u>1,329,570</u>	<u>1,226,416</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	195,456	206,932
353	LINES	364,147	388,896
354	COMPRESSOR STATION EQUIPMENT	813,017	849,418
355	MEASURING AND REGULATING EQUIPMENT	97,142	104,477
	TOTAL UNDERGROUND STORAGE PLANT	5,386,667	5,365,101
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	977,994	927,763
374.5	RIGHTS OF WAY	1,713,405	1,826,867
	<i>TOTAL ACCOUNT 374</i>	<u>2,691,399</u>	<u>2,754,630</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,454,120	1,478,485
375.6	INDUSTRIAL MEASURING AND REGULATING	59,846	75,960
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	4,216,755	4,171,878
	OTHER BUILDINGS	994,261	983,487
	<i>TOTAL ACCOUNT 375.70</i>	<u>5,211,016</u>	<u>5,155,365</u>
375.8	COMMUNICATION	8,099	8,614
	<i>TOTAL ACCOUNT 375</i>	<u>6,733,081</u>	<u>6,718,424</u>
376	MAINS		
	CAST IRON	82,125	60,465
	BARE STEEL	44,733,675	36,575,386
	OTHER	347,527,363	302,056,890
	<i>TOTAL ACCOUNT 376</i>	<u>392,343,163</u>	<u>338,692,741</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	24,639,508	23,658,568
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	106,015	60,244
380	SERVICES		
	BARE STEEL	512,083	459,916
	OTHER	<u>170,281,202</u>	<u>152,934,316</u>
	<i>TOTAL ACCOUNT 380</i>	170,793,285	153,394,232
381	METERS	17,910,554	18,434,086
381.1	METERS - AMR	17,057,576	18,366,394
382	METER INSTALLATIONS	15,023,516	15,760,586
383	HOUSE REGULATORS AND INSTALLATIONS	6,969,407	8,225,155
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,306,436	2,506,309
	OTHER EQUIPMENT		
387	GENERAL	85,345	80,436
387.4	COMMUNICATION EQUIPMENT	3,445,436	3,009,233
387.5	GPS EQUIPMENT	<u>1,667,534</u>	<u>1,743,598</u>
	<i>TOTAL ACCOUNT 387</i>	<u>5,198,315</u>	<u>4,833,267</u>
	TOTAL DISTRIBUTION PLANT	662,772,255	593,404,636
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,224	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	912,764	1,009,042
391.11	EQUIPMENT	51,659	52,960
391.12	INFORMATION SYSTEMS	<u>1,976,163</u>	<u>1,919,443</u>
	<i>TOTAL ACCOUNT 391</i>	2,940,586	2,981,445
392	TRANSPORTATION EQUIPMENT - TRAILERS	17,016	23,553
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,800,141	7,888,586
395	LABORATORY EQUIPMENT	103,176	96,986
396	POWER OPERATED EQUIPMENT	848,960	925,001

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2022

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2) \$	(3) \$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	618,033	680,969
398	MISCELLANEOUS EQUIPMENT	498,851	529,599
	TOTAL GENERAL PLANT	12,863,987	13,175,960
	SUBTOTAL DEPRECIABLE PLANT	681,022,909	611,945,697
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	19,902,888	19,902,888
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	2,374,987	2,374,987
362.1	ENVIRONMENTAL REMEDIATION	(156,998)	(156,998)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	2,870,239	2,870,239
	SUBTOTAL AMORTIZABLE PLANT	24,991,116	24,991,116
	NONDEPRECIABLE PLANT	234,689	234,689
	TOTAL GAS PLANT	706,248,714	637,171,502

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,860	1,931
351	COMPRESSOR STATION STRUCTURES	2,834,720	2,841,177
	WELLS		
352.01	CONSTRUCTION	940,498	937,051
352.02	EQUIPMENT	694,520	633,236
	<i>TOTAL ACCOUNT 352</i>	<u>1,635,018</u>	<u>1,570,287</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	199,483	206,932
353	LINES	372,582	389,250
354	COMPRESSOR STATION EQUIPMENT	859,913	884,445
355	MEASURING AND REGULATING EQUIPMENT	99,484	104,477
	TOTAL UNDERGROUND STORAGE PLANT	6,003,060	5,998,499
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	1,046,134	995,037
374.5	RIGHTS OF WAY	1,751,554	1,864,695
	<i>TOTAL ACCOUNT 374</i>	<u>2,797,688</u>	<u>2,859,732</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,567,890	1,570,504
375.6	INDUSTRIAL MEASURING AND REGULATING	60,611	76,624
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	5,308,465	5,321,712
	OTHER BUILDINGS	1,081,989	1,084,727
	<i>TOTAL ACCOUNT 375.70</i>	<u>6,390,454</u>	<u>6,406,439</u>
375.8	COMMUNICATION	8,436	8,999
	<i>TOTAL ACCOUNT 375</i>	<u>8,027,391</u>	<u>8,062,566</u>
376	MAINS		
	BARE STEEL	38,389,849	33,428,835
	OTHER	391,518,137	340,923,335
	<i>TOTAL ACCOUNT 376</i>	<u>429,907,986</u>	<u>374,352,170</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	29,871,920	26,795,495
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	107,746	86,207
380	SERVICES		
	BARE STEEL	319,406	292,441
	OTHER	188,075,972	172,198,027
	<i>TOTAL ACCOUNT 380</i>	188,395,378	172,490,468
381	METERS	18,737,150	19,420,683
381.1	METERS - AMR	18,123,170	19,754,808
382	METER INSTALLATIONS	15,769,426	16,518,699
383	HOUSE REGULATORS AND INSTALLATIONS	7,374,476	8,581,133
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,510,352	2,939,173
	OTHER EQUIPMENT		
387	GENERAL	87,623	84,923
387.4	COMMUNICATION EQUIPMENT	3,933,407	3,633,599
387.5	GPS EQUIPMENT	1,788,425	1,932,953
	<i>TOTAL ACCOUNT 387</i>	5,809,455	5,651,475
	TOTAL DISTRIBUTION PLANT	728,432,138	657,512,609
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,802	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	948,098	1,031,171
391.11	EQUIPMENT	58,253	59,300
391.12	INFORMATION SYSTEMS	252,283	135,953
	<i>TOTAL ACCOUNT 391</i>	1,258,634	1,226,424
392	TRANSPORTATION EQUIPMENT - TRAILERS	18,866	20,881
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,520,877	7,524,030
395	LABORATORY EQUIPMENT	116,409	110,708
396	POWER OPERATED EQUIPMENT	859,725	906,021

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	677,912	706,438
398	MISCELLANEOUS EQUIPMENT	<u>565,048</u>	<u>590,129</u>
	TOTAL GENERAL PLANT	<u>11,055,273</u>	<u>11,134,452</u>
	SUBTOTAL DEPRECIABLE PLANT	<u>745,490,471</u>	<u>674,645,560</u>
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	25,089,564	25,089,564
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,008,241	5,008,241
362.1	ENVIRONMENTAL REMEDIATION	(83,498)	(83,498)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	<u>3,373,155</u>	<u>3,373,155</u>
	SUBTOTAL AMORTIZABLE PLANT	33,387,462	33,387,462
	NONDEPRECIABLE PLANT	<u>234,689</u>	<u>234,689</u>
	TOTAL GAS PLANT	<u>779,112,622</u>	<u>708,267,711</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages V-4 through V-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No.1.

Please refer to pages I-3 through I-5 of Columbia's Fully Projected Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.
- b. Please refer to Pages 2 through 7 of this response.
 - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109, Schedule No. 1, Attachment A.

The estimated survivor curves used in this filing are equivalent to those used in the most recent Service Life Study, filed as of November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,315,172	934,865	262,276	8.07	3.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	4	0.00	3.8
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	4		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	3	0.00	3.0
353	LINES	50-S1.5 *	389,345.13	388,857	488	146	0.04	3.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	820,261	127,916	36,118	3.81	3.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,807,881.80	4,744,588	1,063,294	298,547	5.14	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,691,925.24	845,600	2,846,325	61,806	1.67	46.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,792,134	1,441,037	34,951	1.08	41.2
	TOTAL ACCOUNT 374		6,925,096.66	2,637,734	4,287,362	96,757	1.40	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,935,978.81	1,444,261	4,491,718	130,802	2.20	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	75,446	10,782	525	0.61	20.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	24,400,946.92	3,067,318	21,333,630	719,259	2.95	29.7
	OTHER BUILDINGS	35-R2	2,795,493.97	714,161	2,081,333	91,802	3.28	22.7
	TOTAL ACCOUNT 375.70		27,196,440.89	3,781,479	23,414,963	811,061	2.98	28.9
375.8	COMMUNICATION	45-R3	16,515.17	8,259	8,256	358	2.17	23.1
	TOTAL ACCOUNT 375		33,235,162.74	5,309,445	27,925,719	942,746	2.84	
376	MAINS							
	CAST IRON	71-R1 *	145,838.47	110,653	35,185	9,168	6.29	3.8
	BARE STEEL	71-R1 *	51,888,936.80	34,810,737	17,078,200	2,016,336	3.89	8.5
	OTHER	71-R1	2,129,009,705.14	257,443,741	1,871,565,964	46,100,766	2.17	40.6
	TOTAL ACCOUNT 376		2,181,044,480.41	292,365,131	1,888,679,349	48,126,270	2.21	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	126,103,757.33	20,581,541	105,522,216	4,809,836	3.81	21.9
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	54,214	81,753	9,007	6.62	9.1
380	SERVICES							
	BARE STEEL	50-R0.5 *	568,798.90	428,787	140,012	19,407	3.41	7.2
	OTHER	50-R0.5	694,553,782.49	137,978,763	556,575,019	21,026,838	3.03	26.5
	TOTAL ACCOUNT 380		695,122,581.39	138,407,550	556,715,031	21,046,245	3.03	
381	METERS	44-S1	41,638,535.60	17,845,972	23,792,564	994,418	2.39	23.9
381.1	METERS - AMR	15-S2.5	24,820,375.62	17,041,116	7,779,260	1,393,760	5.62	5.6
382	METER INSTALLATIONS	55-R3	42,452,170.64	15,035,037	27,417,134	796,701	1.88	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	18,993,073.78	7,831,229	11,161,845	386,985	2.04	28.8
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	7,811,445.82	2,422,503	5,388,943	409,593	5.24	13.2
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	78,374	58,324	4,125	3.02	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	2,808,645	8,635,353	544,705	4.76	15.9
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,551,363	650,009	208,260	9.46	3.1
	TOTAL ACCOUNT 387		13,782,068.17	4,438,382	9,343,686	757,090	5.49	
	TOTAL DISTRIBUTION PLANT		3,192,064,715.06	523,969,854	2,668,094,862	79,769,408	2.50	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,285,833.24	1,137,743	1,148,090	86,259	3.77	13.3
391.11	EQUIPMENT	15-SQ	91,303.67	47,228	44,076	5,834	6.39	7.6
391.12	INFORMATION SYSTEMS	5-SQ	2,692,531.12	2,174,689	517,842	392,310	14.57	1.3
	TOTAL ACCOUNT 391		5,069,668.03	3,359,660	1,710,008	484,403	9.55	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,135	2,482	343	1.34	7.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	18,382,788.16	7,626,712	10,756,076	641,622	3.49	16.8
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	83,221	182,818	13,871	5.21	13.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	896,018	52,680	16,758	1.77	3.1
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,677,225.06	659,240	1,017,985	73,354	4.37	13.9
398	MISCELLANEOUS EQUIPMENT	15-SQ	953,269.70	478,581	474,689	57,955	6.08	8.2
	TOTAL GENERAL PLANT		27,373,126.72	13,176,388	14,196,738	1,288,306	4.71	
	SUBTOTAL DEPRECIABLE PLANT		3,225,245,723.58	541,890,830	2,683,354,894	81,356,261	2.52	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		32,302,002.60	17,029,312	15,272,691	5,791,961	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		9,051,102.42	1,291,101	7,760,001	2,127,422	**	
362.1 ENVIRONMENTAL REMEDIATION			(151,290)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,607,225.91	2,501,391	3,105,835	1,599,533	**	
SUBTOTAL AMORTIZABLE PLANT		46,960,330.93	20,670,514	26,138,527	9,518,916		
NONDEPRECIABLE PLANT		3,533,240.78	234,731				
TOTAL GAS PLANT		3,275,739,295.29	562,796,075	2,709,493,421	90,875,177		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,603,950	646,087	259,722	7.99	2.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	6	0.00	2.5
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	6		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,211	134	54	0.01	2.5
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	859,397	88,780	35,852	3.78	2.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,807,881.80	5,072,856	735,026	295,638	5.09	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,946,890.70	892,472	3,054,419	66,145	1.68	46.2
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,829,962	1,403,209	34,846	1.08	40.3
	TOTAL ACCOUNT 374		7,180,062.12	2,722,434	4,457,628	100,991	1.41	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	6,435,286.05	1,544,869	4,890,417	142,760	2.22	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,129	10,099	500	0.58	20.2
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	29,634,017.66	3,908,698	25,725,319	853,430	2.88	30.1
	OTHER BUILDINGS	35-R2	3,133,253.41	785,235	2,348,018	104,091	3.32	22.6
	TOTAL ACCOUNT 375.70		32,767,271.07	4,693,933	28,073,337	957,521	2.92	29.3
375.8	COMMUNICATION	45-R3	16,515.17	8,647	7,868	355	2.15	22.2
	TOTAL ACCOUNT 375		39,305,300.16	6,323,578	32,981,721	1,101,136	2.80	
376	MAINS							
	CAST IRON	71-R1 *	96,846.26	76,333	20,513	7,139	7.37	2.9
	BARE STEEL	71-R1 *	38,527,425.95	27,412,916	11,114,510	1,475,713	3.83	7.5
	OTHER	71-R1	2,400,347,454.48	289,023,479	2,111,323,975	52,013,784	2.17	40.6
	TOTAL ACCOUNT 376		2,438,971,726.69	316,512,728	2,122,458,998	53,496,636	2.19	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2022 (3)	RESERVE (4)	BOOK ACCRUALS (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	134,191,532.03	25,121,218	109,070,314	4,784,514	3.57	22.8
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	80,501	55,466	6,350	4.67	8.7
380	SERVICES							
	BARE STEEL	50-R0.5 *	237,545.10	181,111	56,434	8,572	3.61	6.6
	OTHER	50-R0.5	790,211,673.64	151,081,036	639,130,638	24,320,101	3.08	26.3
	TOTAL ACCOUNT 380		790,449,218.74	151,262,147	639,187,072	24,328,673	3.08	
381	METERS	44-S1	42,969,485.12	18,744,299	24,225,186	1,014,435	2.36	23.9
381.1	METERS - AMR	15-S2.5	25,088,513.31	18,559,238	6,529,275	1,263,887	5.04	5.2
382	METER INSTALLATIONS	55-R3	44,125,105.82	15,717,025	28,408,081	828,665	1.88	34.3
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	20,000,026.91	8,144,134	11,855,893	413,230	2.07	28.7
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,980,037.20	2,828,185	6,151,852	447,861	4.99	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	82,846	53,852	3,812	2.79	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	3,400,839	8,043,159	520,824	4.55	15.4
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,776,967	424,405	164,118	7.46	2.6
	TOTAL ACCOUNT 387		13,782,068.17	5,260,652	8,521,416	688,754	5.00	
	TOTAL DISTRIBUTION PLANT		3,565,179,043.17	571,276,139	2,993,902,902	88,475,132	2.48	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,023,147.59	961,656	1,061,492	86,805	4.29	12.2
391.11	EQUIPMENT	15-SQ	91,303.67	53,548	37,756	5,827	6.38	6.5
391.12	INFORMATION SYSTEMS	5-SQ	367,127.23	151,198	215,929	136,731	37.24	1.6
	TOTAL ACCOUNT 391		2,481,578.49	1,166,402	1,315,177	229,363	9.24	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	20,483	5,134	983	3.84	5.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,712,799.00	5,212,486	12,500,313	715,597	4.04	17.5
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	97,116	167,805	13,754	5.19	12.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	886,544	62,154	21,631	2.28	2.9
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,921,116.97	619,299	2,301,818	171,822	5.88	13.4
398	MISCELLANEOUS EQUIPMENT	15-SQ	944,904.75	532,483	412,422	57,834	6.12	7.1
	TOTAL GENERAL PLANT		25,349,456.80	8,584,634	16,764,823	1,210,984	4.78	
	SUBTOTAL DEPRECIABLE PLANT		3,596,336,381.77	584,933,629	3,011,402,751	89,981,754	2.50	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		41,466,796.20	19,407,265	22,059,531	8,028,425	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,794,964.74	4,841,549	16,953,416	4,444,857	**	
362.1 ENVIRONMENTAL REMEDIATION			(84,044)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,293,265.77	4,853,084	1,440,182	2,355,592	**	
SUBTOTAL AMORTIZABLE PLANT		69,555,026.71	29,017,854	40,453,129	14,828,874		
NONDEPRECIABLE PLANT		3,533,240.78	234,772				
TOTAL GAS PLANT		3,669,424,649.26	614,186,255	3,051,855,880	104,810,628		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed.
 - b. Original cost – the total surviving cost associated with each installation year from all plant accounts.
 - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated original cost – (Column B minus Column C).
 - e. Total – cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figure in Column D.

Response:

Please refer to pages VII-3 through VII-6 of Columbia's Future Test Year depreciation study included in Exhibit No.109, Schedule No.1, Attachment A.

Please refer to pages II-3 through II-6 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to pages VIII-2 through VIII-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment A.

Please refer to pages III-2 through III-5 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

Please see Exhibit No. 010 Schedule No. 1, pages 2-3 for residential and commercial heating sales by unit Dth and degree days.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 010, Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

See Exhibit No. 10, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

See Exhibit No. 10, Schedule No. 4 (38).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

See Exhibit No. 10, Schedule No. 4 (39).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
 - a. The maximum coincident peak day demand.
 - b. The maximum coincident three-day peak day demand.
 - c. The average monthly consumption in Mcf during the primary heating season (November - March).
 - d. The average monthly consumption in Mcf during the non-heating season (April - October).
 - e. The average daily consumption in Mcf for each twelve-month period.

Response:

See Exhibit No. 10, Schedule No. 5 and Exhibit No. 10, Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

See Exhibit No. 010, Schedule No. 6, pages 2-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased manufactured and transported.

Response:

See Exhibit No. 10, Schedule No. 7 (3).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Exhibit No. 10, Schedule No. 7 (14).

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.62

Weather Normalization Adjustment

Response:

The forecasted volumes are normalized; therefore, no normalization was applied.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2021
53.62

Response:

Please see Exhibit No.103, Schedule No. 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
FUTURE TEST YEAR SALES FORECAST
TWELVE MONTHS ENDING NOVEMBER 30, 2022
53.62

Response:

Please see Exhibit No. 10, Schedule No. 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3.

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 6.

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 6, Exhibit KLJ-1, Exhibit KLJ-2, and Exhibit KLJ-3.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No. 1, (Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No. 5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers. Therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -
WITNESS: K. L. Johnson
STUDY TYPE: CUSTOMER/DEMAND
FORECASTED TEST YEAR: DECEMBER 31, 2023
111, SCHEDULE 1

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-22	CUSTOMER CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
23-30	CUSTOMER CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 1 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	206,859,911	16,694,737	9,854,913	5,433,112	4,269,784	36,838	3,496,286
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	479,909,265	52,342,577	41,785,538	14,383,592	7,210,566	591,066	5,894,379
7	OPERATING INCOME BEFORE TAXES		294,540,364	175,526,597	28,173,021	41,366,737	27,446,952	22,257,048	1,380,016	(1,610,006)
8	INCOME TAXES		55,731,512	27,630,928	5,613,662	10,348,087	7,069,535	5,756,177	392,661	(1,079,538)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(174,057)</u>	<u>(19,052)</u>	<u>(12,039)</u>	<u>(6,466)</u>	<u>(5,073)</u>	<u>(47)</u>	<u>(4,620)</u>
10	NET INCOME TAXES		55,510,158	27,456,871	5,594,610	10,336,048	7,063,069	5,751,103	392,614	(1,084,158)
11	OPERATING INCOME		239,030,206	148,069,726	22,578,411	31,030,689	20,383,883	16,505,945	987,402	(525,848)
12	RATE BASE [PAGE 10]		2,958,295,013	2,319,788,048	253,642,893	164,938,156	88,095,653	68,600,914	549,766	62,679,583
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	6.383%	8.902%	18.814%	23.138%	24.061%	179.604%	-0.839%
14	UNITIZED RETURN		1.00000	0.78998	1.10173	2.32847	2.86361	2.97785	22.22822	(0.10384)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 2 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	206,151,969	16,607,861	9,762,863	5,355,828	4,203,904	36,836	3,496,115
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	479,201,323	52,255,701	41,693,488	14,306,307	7,144,686	591,063	5,894,208
7	OPERATING INCOME BEFORE TAXES		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
8	INCOME TAXES [PAGE 11]		32,293,749	11,524,858	3,637,185	8,253,902	5,311,275	4,257,365	392,597	(1,083,433)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(174,057)</u>	<u>(19,052)</u>	<u>(12,039)</u>	<u>(6,466)</u>	<u>(5,073)</u>	<u>(47)</u>	<u>(4,620)</u>
10	NET INCOME TAXES		32,072,395	11,350,801	3,618,133	8,241,862	5,304,809	4,252,291	392,550	(1,088,052)
11	OPERATING INCOME		181,346,268	108,430,211	17,713,996	25,876,575	16,056,536	12,817,138	987,244	(535,433)
12	RATE BASE [PAGE 10]		2,958,295,013	2,319,788,048	253,642,893	164,938,156	88,095,653	68,600,914	549,766	62,679,583
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	4.674%	6.984%	15.689%	18.226%	18.684%	179.575%	-0.854%
14	UNITIZED RETURN		1.00000	0.76248	1.13931	2.55938	2.97325	3.04796	29.29445	(0.13931)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE												111, SCHEDULE 1
CUSTOMER/DEMAND												PAGE 3 OF 13
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	301-305	INTANGIBLE PLANT	11	80,887,198	63,610,502	6,957,917	4,390,557	2,364,333	1,857,170	15,369	1,691,351	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0	
<u>DISTRIBUTION PLANT</u>												
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,496	1,926	1,447	823	653	0	599	
4	374.20	LAND - OTHER DISTRIBUTION	20	3,361,093	2,526,668	295,003	221,631	126,041	99,959	0	91,791	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	71,687	8,370	6,288	3,576	2,836	0	2,604	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	4,778,410	3,592,122	419,401	315,088	179,190	142,110	0	130,498	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	1	0	0	0	
9	374.50	RIGHTS OF WAY	20	3,233,171	2,430,504	283,776	213,195	121,244	96,155	0	88,298	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,282	617	463	264	209	0	192	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,016	352	265	151	119	0	110	
13	375.40	M & R STRUCTURES - REGULATING	20	7,939,336	5,968,317	696,836	523,520	297,725	236,116	0	216,823	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759	
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	33,801,353	3,697,298	2,333,055	1,256,359	986,863	8,167	898,750	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	5,601,399	612,699	386,623	208,198	163,538	1,353	148,937	
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,415	1,450	1,089	619	491	0	451	
19	376.00	MAINS	20	2,573,194,470	1,934,373,211	225,849,279	169,676,443	96,494,793	76,526,804	0	70,273,941	
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45	
21	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	17,677,528	2,063,954	1,550,611	881,831	699,350	0	642,208	
22	376.30	MAINS-BARE STEEL	20	47,177,611	35,465,298	4,140,779	3,110,892	1,769,160	1,403,062	0	1,288,421	
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0	
24	376.80	MAINS-CAST IRON	20	(0)	0	0	0	0	0	0	0	
25	378.10	M & R EQUIP - GENERAL	20	1,444,656	1,086,006	126,798	95,261	54,175	42,964	0	39,454	
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	204,100,076	153,430,191	17,913,864	13,458,359	7,653,753	6,069,936	0	5,573,973	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	419,228	315,151	36,796	27,644	15,721	12,468	0	11,449	
29	379.10	M & R EQUIP - CITY GATE	20	136,417	102,550	11,973	8,995	5,116	4,057	0	3,726	
30	379.11	M & R EQUIP - EXCHANGE GAS	20	(450)	(338)	(40)	(30)	(17)	(13)	0	(12)	
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232	
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546	
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484	
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413	
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279	
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741	
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405	
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396	
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,296	1,673	1,056	569	447	4	407	
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	92,205	10,086	6,364	3,427	2,692	22	2,452	
44	387.42	OTHER EQUIP RADIO	11	119,609	94,062	10,289	6,492	3,496	2,746	23	2,501	
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	463,063	50,651	31,962	17,212	13,520	112	12,313	
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	8,739,298	955,932	603,208	324,830	255,152	2,112	232,371	
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,731,181</u>	<u>189,362</u>	<u>119,491</u>	<u>64,346</u>	<u>50,544</u>	<u>418</u>	<u>46,031</u>	
49		TOTAL DISTRIBUTION PLANT		3,935,404,105	3,094,800,324	338,510,343	213,628,406	115,014,218	90,361,853	806,232	82,282,729	
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	29,585,420	3,236,146	2,042,060	1,099,658	863,775	7,148	786,652	
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>3,193,317,685</u>	<u>349,553,399</u>	<u>220,887,862</u>	<u>118,631,633</u>	<u>93,090,541</u>	<u>839,646</u>	<u>84,760,732</u>	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

ALLOCATED COST OF SERVICE												111, SCHEDULE 1
CUSTOMER/DEMAND												PAGE 4 OF 13
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	301-305	INTANGIBLE PLANT	11	30,097,805	23,669,215	2,589,013	1,633,709	879,759	691,046	5,719	629,345	
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0	
<u>DISTRIBUTION PLANT</u>												
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0	
4	374.20	LAND - OTHER DISTRIBUTION	20	234,689	176,425	20,599	15,475	8,801	6,980	0	6,409	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	995,037	748,009	87,334	65,613	37,314	29,592	0	27,175	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0	
9	374.50	RIGHTS OF WAY	20	1,864,695	1,401,766	163,664	122,958	69,926	55,456	0	50,925	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0	
13	375.40	M & R STRUCTURES - REGULATING	20	1,565,452	1,176,813	137,400	103,226	58,705	46,557	0	42,753	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	5,052	0	0	0	0	0	4,631	420	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115	
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	5,038,088	551,082	347,742	187,260	147,092	1,217	133,959	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,652,683	290,159	183,095	98,597	77,448	641	70,533	
18	375.80	M & R STRUCTURES - COMMUNICATION	20	8,999	6,765	790	593	338	268	0	246	
19	376.00	MAINS	20	340,878,631	256,252,102	29,918,918	22,477,537	12,782,949	10,137,731	0	9,309,395	
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40	
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0	
22	376.30	MAINS-BARE STEEL	20	33,350,989	25,071,273	2,927,216	2,199,164	1,250,662	991,858	0	910,816	
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0	
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0	
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0	
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	26,682,838	20,058,557	2,341,953	1,759,466	1,000,606	793,548	0	728,708	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0	
29	379.10	M & R EQUIP - CITY GATE	20	86,207	64,805	7,566	5,685	3,233	2,564	0	2,354	
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0	
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345	
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603	
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717	
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616	
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687	
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0	
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954	
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337	
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0	
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0	
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0	
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0	
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0	
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,910,015	318,307	200,857	108,162	84,961	703	77,375	
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0	
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,520,094</u>	<u>166,273</u>	<u>104,921</u>	<u>56,500</u>	<u>44,381</u>	<u>367</u>	<u>40,418</u>	
49		TOTAL DISTRIBUTION PLANT		661,120,453	525,040,003	58,432,380	34,268,032	17,417,453	13,594,464	248,689	12,119,434	
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>8,756,244</u>	<u>957,786</u>	<u>604,378</u>	<u>325,460</u>	<u>255,647</u>	<u>2,116</u>	<u>232,821</u>	
51		TOTAL DEPRECIATION RESERVE		<u>708,267,711</u>	<u>561,855,872</u>	<u>62,679,633</u>	<u>37,188,296</u>	<u>18,749,252</u>	<u>14,547,544</u>	<u>265,514</u>	<u>12,981,600</u>	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 5 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT. NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	9,069,904	992,095	626,028	337,118	264,805	2,191	241,161
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	82,275	61,849	7,221	5,425	3,085	2,447	0	2,247
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	34,750	26,123	3,050	2,291	1,303	1,034	0	949
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	190,323	143,073	16,705	12,550	7,137	5,660	0	5,198
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	949,394	103,848	65,530	35,288	27,719	229	25,244
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	439,337	48,056	30,324	16,330	12,827	106	11,682
18	375.80	M & R STRUCTURES - COMMUNICATION	20	349	262	31	23	13	10	0	10
19	376.00	MAINS	20	55,300,535	41,571,624	4,853,728	3,646,517	2,073,770	1,644,638	0	1,510,258
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	1,272,816	956,827	111,715	83,930	47,731	37,854	0	34,761
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	8,662,466	6,511,922	760,305	571,203	324,843	257,622	0	236,572
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	5,881	4,421	516	388	221	175	0	161
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	432,772	47,338	29,871	16,086	12,635	105	11,507
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	96,965	10,606	6,693	3,604	2,831	23	2,578
49		TOTAL DISTRIBUTION PLANT		97,773,061	77,475,525	8,336,624	5,073,856	2,746,953	2,163,738	26,846	1,949,518
51	389-398	GENERAL PLANT	11	1,708,268	1,343,399	146,945	92,725	49,933	39,222	325	35,720
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	88,315,846	9,543,791	5,858,958	3,146,315	2,468,386	30,237	2,226,400
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	4,037,663	441,652	278,690	150,076	117,884	976	107,358
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	92,353,510	9,985,444	6,137,648	3,296,391	2,586,269	31,212	2,333,758

**COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

ALLOCATED COST OF SERVICE **111, SCHEDULE 1**
CUSTOMER/DEMAND **PAGE 6 OF 13**
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
TRANSPORTATION REVENUE											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
MISCELLANEOUS REVENUE											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
TRANSPORTATION REVENUE											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
MISCELLANEOUS REVENUE											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 7 OF 13**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	6,767,649	728,503	449,839	251,149	199,376	514	174,604
19	871.00	LOAD DISPATCHING	13	313,341	235,532	27,499	20,659	11,750	9,319	25	8,557
20	874.00	MAINS & SERVICES	14	26,315,390	20,801,263	2,213,914	1,397,874	759,462	595,254	1,579	546,044
21	875.00	M & R - GENERAL	13	792,716	595,869	69,569	52,264	29,727	23,575	63	21,649
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	3,033,466	326,537	201,632	112,573	89,367	231	78,263
26	881.00	RENTS	18	61,318	48,413	5,211	3,218	1,797	1,426	4	1,249
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	38,215,804	4,043,918	2,353,642	1,299,973	1,031,596	2,592	888,468
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	126,995	13,670	8,441	4,713	3,741	10	3,277
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	20,180	2,356	1,770	1,007	798	2	733
30	887.00	MAINS	13	26,524,141	19,937,666	2,327,759	1,748,737	994,655	788,828	2,122	724,374
31	889.00	M & R - GENERAL	13	1,227,221	922,477	107,701	80,911	46,021	36,498	98	33,515
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	993,797	106,977	66,057	36,880	29,278	76	25,640
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	27,870,573	3,069,936	2,039,302	1,152,274	914,999	2,361	816,755
37		TOTAL DISTRIBUTION		83,702,192	66,086,377	7,113,854	4,392,944	2,452,246	1,946,595	4,953	1,705,223

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 8 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	23,178,857	2,429,161	1,414,916	755,700	590,174	2,600	516,222
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	3,396,939	356,002	207,361	110,750	86,492	381	75,654
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	24,134,920	2,529,357	1,473,278	786,871	614,517	2,707	537,515
29	924.00	PROPERTY INSURANCE	19	191,229	153,438	16,080	9,366	5,003	3,907	17	3,417
30	925.00	INJURIES AND DAMAGES	19	6,822,200	5,473,997	573,679	334,151	178,469	139,378	614	121,913
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	12,174,870	1,265,576	709,230	393,479	313,029	756	265,243
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	2,089,893	219,022	127,574	68,137	53,212	234	46,545
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	984,550	103,182	60,100	32,099	25,068	110	21,927
34	931.00	RENTS-GENERAL	19	4,314,939	3,462,221	362,843	211,346	112,879	88,154	388	77,108
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>3,661,538</u>	<u>383,732</u>	<u>223,513</u>	<u>119,377</u>	<u>93,229</u>	<u>411</u>	<u>81,547</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>78,711,221</u>	<u>8,238,633</u>	<u>4,770,835</u>	<u>2,562,764</u>	<u>2,007,161</u>	<u>8,219</u>	<u>1,747,091</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>383,973,396</u>	<u>41,969,479</u>	<u>35,384,303</u>	<u>10,915,319</u>	<u>4,483,358</u>	<u>559,604</u>	<u>3,496,115</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 9 OF 13**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	77,267	8,032	4,501	2,497	1,987	5	1,683
2	408.00	FICA	24	<u>2,867,303</u>	<u>2,308,466</u>	<u>239,965</u>	<u>134,477</u>	<u>74,607</u>	<u>59,353</u>	<u>143</u>	<u>50,293</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>2,385,732</u>	<u>247,997</u>	<u>138,978</u>	<u>77,104</u>	<u>61,340</u>	<u>148</u>	<u>51,976</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	341,837	37,391	23,594	12,706	9,980	83	9,089
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	79	9	5	3	2	0	2
8	408.00	STATE SALES AND USE TAX	19	182,687	146,585	15,362	8,948	4,779	3,732	16	3,265
9	408.00	OTHER	19	231	185	19	11	6	5	0	4
10		TOTAL STATE TAXES		<u>617,698</u>	<u>488,685</u>	<u>52,781</u>	<u>32,559</u>	<u>17,494</u>	<u>13,720</u>	<u>99</u>	<u>12,360</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,874,418</u>	<u>300,778</u>	<u>171,537</u>	<u>94,598</u>	<u>75,059</u>	<u>247</u>	<u>64,336</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 10 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	3,193,317,685	349,553,399	220,887,862	118,631,633	93,090,541	839,646	84,760,732
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(561,855,872)	(62,679,633)	(37,188,296)	(18,749,252)	(14,547,544)	(265,514)	(12,981,600)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	2,634,157,091	287,303,776	184,118,355	99,960,088	78,546,918	579,652	71,779,132
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	1,047,739	114,605	72,318	38,943	30,590	253	27,859
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	3,261,787	341,838	199,111	106,344	83,051	366	72,644
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	34,620,558	5,292,324	4,981,124	1,019,192	157,745	62,691	100,503
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	53,239,405	5,827,471	3,682,539	1,977,698	1,551,826	14,218	1,413,028
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(399,886,203)	(43,770,689)	(27,659,902)	(14,854,674)	(11,655,910)	(106,795)	(10,613,388)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(346,646,798)	(37,943,218)	(23,977,363)	(12,876,976)	(10,104,084)	(92,577)	(9,200,360)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	20	<u>11,265</u>	<u>8,468</u>	<u>989</u>	<u>743</u>	<u>422</u>	<u>335</u>	<u>0</u>	<u>308</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>2,319,788,048</u>	<u>253,642,893</u>	<u>164,938,156</u>	<u>88,095,653</u>	<u>68,600,914</u>	<u>549,766</u>	<u>62,679,583</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 11 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(82,602,947)	(9,041,542)	(5,713,599)	(3,068,473)	(2,407,716)	(22,060)	(2,192,366)
3	INTEREST ON DEBT		(58,870,071)	(46,163,782)	(5,047,494)	(3,282,269)	(1,753,103)	(1,365,158)	(10,940)	(1,247,324)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(21,553,871)</u>	<u>(2,359,241)</u>	<u>(1,490,869)</u>	<u>(800,667)</u>	<u>(628,254)</u>	<u>(5,756)</u>	<u>(572,062)</u>
5	STATE TAXABLE INCOME		22,089,169	(30,539,588)	4,883,853	23,631,700	15,739,102	12,668,302	1,341,037	(5,635,237)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(6,131,743)</u>	<u>(671,168)</u>	<u>(424,129)</u>	<u>(227,777)</u>	<u>(178,729)</u>	<u>(1,638)</u>	<u>(162,743)</u>
	STATE TAXABLE INCOME		14,291,243	(36,671,331)	4,212,686	23,207,571	15,511,324	12,489,573	1,339,400	(5,797,980)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	(3,663,466)	420,847	2,318,436	1,549,581	1,247,708	133,806	(579,218)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	(3,663,466)	420,847	2,318,436	1,549,581	1,247,708	133,806	(579,218)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	119,781,013	21,332,129	34,118,438	21,361,345	17,069,430	1,379,794	(1,623,486)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	3,663,466	(420,847)	(2,318,436)	(1,549,581)	(1,247,708)	(133,806)	579,218
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(128,894,250)</u>	<u>(14,108,489)</u>	<u>(8,915,542)</u>	<u>(4,788,067)</u>	<u>(3,757,018)</u>	<u>(34,423)</u>	<u>(3,420,985)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	(5,449,771)	6,802,793	22,884,459	15,023,696	12,064,703	1,211,565	(4,465,252)
14	FEDERAL INCOME TAX @ 21%		10,095,161	(1,144,452)	1,428,587	4,805,736	3,154,976	2,533,588	254,429	(937,703)
15	DEFERRED INCOME TAXES	12	23,878,126	18,776,087	2,055,190	1,298,731	697,480	547,287	5,014	498,337
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(2,443,310)	(267,440)	(169,002)	(90,762)	(71,218)	(653)	(64,848)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	15,188,324	3,216,337	5,935,465	3,761,694	3,009,656	258,791	(504,214)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>(3,663,466)</u>	<u>420,847</u>	<u>2,318,436</u>	<u>1,549,581</u>	<u>1,247,708</u>	<u>133,806</u>	<u>(579,218)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>11,524,858</u>	<u>3,637,185</u>	<u>8,253,902</u>	<u>5,311,275</u>	<u>4,257,365</u>	<u>392,597</u>	<u>(1,083,433)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 12 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,790,131,547	3,044,262,469	332,982,354	210,140,155	113,135,781	88,886,352	724,436	80,938,968
22	PERCENT		100.000%	78.641%	8.602%	5.428%	2.923%	2.296%	0.019%	2.091%
23	GROSS PLANT	12	4,061,081,498	3,193,317,685	349,553,399	220,887,862	118,631,633	93,090,541	839,646	84,760,732
24	PERCENT		100.000%	78.633%	8.607%	5.439%	2.921%	2.292%	0.021%	2.087%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,987,516,036	232,054,011	174,337,946	99,145,784	78,629,216	222,344	72,204,615
26	PERCENT		100.000%	75.168%	8.776%	6.593%	3.750%	2.974%	0.008%	2.731%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 13 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,426,682,137	2,766,036,801	294,404,428	185,874,184	100,975,847	79,167,973	222,905	72,598,986
28	PERCENT		100.000%	79.046%	8.413%	5.312%	2.886%	2.262%	0.006%	2.075%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	68,385,430	55,116,057	5,932,955	3,663,757	2,045,135	1,623,407	4,119	1,422,190
36	PERCENT		100.000%	78.954%	8.499%	5.248%	2.930%	2.326%	0.006%	2.037%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	93,756,205	76,597,117	8,027,778	4,675,579	2,497,211	1,950,055	8,466	1,705,733
38	PERCENT		100.000%	80.238%	8.409%	4.898%	2.616%	2.043%	0.009%	1.787%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	35,105,940	28,768,371	2,990,501	1,675,709	929,802	739,597	1,960	626,817
48	PERCENT		100.000%	80.510%	8.369%	4.690%	2.602%	2.070%	0.005%	1.754%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -
WITNESS: K. L. Johnson
STUDY TYPE: PEAK & AVERAGE
FORECASTED TEST YEAR: DECEMBER 31, 2023
111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 1 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	176,713,417	17,017,656	16,341,371	10,956,214	12,952,290	36,838	12,627,795
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	428,515,783	52,892,331	52,843,926	23,799,556	22,012,461	591,066	21,461,861
7	OPERATING INCOME BEFORE TAXES		294,540,364	226,920,079	27,623,267	30,308,348	18,030,988	7,455,154	1,380,016	(17,177,487)
8	INCOME TAXES		55,731,512	48,053,298	5,395,309	5,953,632	3,327,844	(125,619)	392,661	(7,265,612)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(132,184)</u>	<u>(19,499)</u>	<u>(21,051)</u>	<u>(14,138)</u>	<u>(17,133)</u>	<u>(47)</u>	<u>(17,303)</u>
10	NET INCOME TAXES		55,510,158	47,921,115	5,375,810	5,932,581	3,313,706	(142,752)	392,614	(7,282,915)
11	OPERATING INCOME		239,030,206	178,998,965	22,247,457	24,375,767	14,717,282	7,597,906	987,402	(9,894,572)
12	RATE BASE [PAGE 10]		2,958,295,013	1,748,524,511	259,742,831	287,859,226	192,761,937	233,132,653	549,766	235,724,089
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	10.237%	8.565%	8.468%	7.635%	3.259%	179.604%	-4.198%
14	UNITIZED RETURN		1.00000	1.26696	1.06002	1.04802	0.94493	0.40334	22.22822	(0.51955)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 2 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	176,005,475	16,930,780	16,249,321	10,878,930	12,886,410	36,836	12,627,624
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	427,807,841	52,805,455	52,751,876	23,722,272	21,946,581	591,063	21,461,690
7	OPERATING INCOME BEFORE TAXES		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
8	INCOME TAXES [PAGE 11]		32,293,749	31,947,228	3,418,832	3,859,446	1,569,584	(1,624,431)	392,597	(7,269,507)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(132,184)</u>	<u>(19,499)</u>	<u>(21,051)</u>	<u>(14,138)</u>	<u>(17,133)</u>	<u>(47)</u>	<u>(17,303)</u>
10	NET INCOME TAXES		32,072,395	31,815,045	3,399,333	3,838,395	1,555,446	(1,641,564)	392,550	(7,286,810)
11	OPERATING INCOME		181,346,268	139,359,450	17,383,042	19,221,654	10,389,934	3,909,100	987,244	(9,904,157)
12	RATE BASE [PAGE 10]		2,958,295,013	1,748,524,511	259,742,831	287,859,226	192,761,937	233,132,653	549,766	235,724,089
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	7.970%	6.692%	6.677%	5.390%	1.677%	179.575%	-4.202%
14	UNITIZED RETURN		1.00000	1.30016	1.09168	1.08923	0.87928	0.27357	29.29445	(0.68548)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE												111, SCHEDULE 2
PEAK & AVERAGE												PAGE 3 OF 30
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				\$	\$	\$	\$	\$	\$	\$	\$	
1	301-305	INTANGIBLE PLANT	11	80,887,198	48,282,378	7,121,309	7,689,137	5,172,736	6,271,993	15,369	6,334,277	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0	
<u>DISTRIBUTION PLANT</u>												
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	10,886	1,986	2,654	1,851	2,268	0	2,299	
4	374.20	LAND - OTHER DISTRIBUTION	5	3,361,093	1,667,404	304,179	406,524	283,475	347,436	0	352,075	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	47,308	8,630	11,534	8,043	9,858	0	9,989	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	4,778,410	2,370,522	432,446	577,949	403,011	493,944	0	500,539	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	6	1	2	1	1	0	1	
9	374.50	RIGHTS OF WAY	5	3,233,171	1,603,944	292,602	391,052	272,686	334,213	0	338,675	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,486	636	850	593	726	0	736	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	1,991	363	485	338	415	0	420	
13	375.40	M & R STRUCTURES - REGULATING	5	7,939,336	3,938,625	718,510	960,263	669,604	820,689	0	831,646	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759	
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	25,656,294	3,784,122	4,085,854	2,748,689	3,332,812	8,167	3,365,908	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	4,251,638	627,087	677,088	455,500	552,298	1,353	557,782	
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,193	1,495	1,998	1,393	1,707	0	1,730	
19	376.00	MAINS	5	2,573,194,470	1,276,536,044	232,874,100	311,227,871	217,023,222	265,991,112	0	269,542,121	
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45	
21	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	11,665,795	2,128,151	2,844,197	1,983,296	2,430,795	0	2,463,247	
22	376.30	MAINS-BARE STEEL	5	47,177,611	23,404,341	4,269,574	5,706,132	3,978,960	4,876,750	0	4,941,855	
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0	
24	376.80	MAINS-CAST IRON	5	(0)	0	0	0	0	0	0	0	
25	378.10	M & R EQUIP - GENERAL	5	1,444,656	716,680	130,741	174,731	121,842	149,334	0	151,328	
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	204,100,076	101,252,007	18,471,057	24,685,904	17,213,800	21,097,825	0	21,379,483	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	419,228	207,975	37,940	50,706	35,358	43,336	0	43,914	
29	379.10	M & R EQUIP - CITY GATE	5	136,417	67,675	12,346	16,500	11,505	14,101	0	14,290	
30	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(223)	(41)	(54)	(38)	(47)	0	(47)	
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232	
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546	
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484	
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413	
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279	
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741	
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405	
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396	
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,610	1,712	1,849	1,244	1,508	4	1,523	
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	69,986	10,323	11,146	7,498	9,091	22	9,182	
44	387.42	OTHER EQUIP RADIO	11	119,609	71,396	10,530	11,370	7,649	9,275	23	9,367	
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	351,479	51,841	55,974	37,656	45,658	112	46,111	
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	6,633,403	978,380	1,056,393	710,670	861,694	2,112	870,251	
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,314,021</u>	<u>193,809</u>	<u>209,262</u>	<u>140,778</u>	<u>170,694</u>	<u>418</u>	<u>172,389</u>	
49		TOTAL DISTRIBUTION PLANT		3,935,404,105	2,349,048,842	346,473,740	374,097,227	251,650,239	305,146,572	806,232	308,181,255	
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	22,456,267	3,312,140	3,576,239	2,405,854	2,917,121	7,148	2,946,090	
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>2,425,108,925</u>	<u>357,756,182</u>	<u>386,189,442</u>	<u>259,382,253</u>	<u>314,343,430</u>	<u>839,646</u>	<u>317,461,621</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 4 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT. NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC FACTOR</u> <u>(C)</u>	<u>TOTAL COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$	<u>FLEX</u> <u>(K)</u> \$
1	301-305	INTANGIBLE PLANT	11	30,097,805	17,965,681	2,649,811	2,861,097	1,924,755	2,333,784	5,719	2,356,959
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	234,689	116,427	21,239	28,386	19,794	24,260	0	24,584
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	995,037	493,628	90,051	120,350	83,921	102,857	0	104,230
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	1,864,695	925,057	168,755	225,535	157,268	192,754	0	195,327
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	1,565,452	776,605	141,673	189,342	132,030	161,821	0	163,981
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	5,052	0	0	0	0	0	4,631	420
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	3,824,068	564,023	608,996	409,692	496,755	1,217	501,688
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,013,470	296,973	320,652	215,713	261,554	641	264,152
18	375.80	M & R STRUCTURES - COMMUNICATION	5	8,999	4,464	814	1,088	759	930	0	943
19	376.00	MAINS	5	340,878,631	169,106,480	30,849,516	41,229,271	28,749,704	35,236,624	0	35,707,037
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	33,350,989	16,545,092	3,018,265	4,033,802	2,812,822	3,447,492	0	3,493,516
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	26,682,838	13,237,089	2,414,797	3,227,289	2,250,431	2,758,205	0	2,795,027
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	86,207	42,767	7,802	10,427	7,271	8,911	0	9,030
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,208,793	325,781	351,758	236,639	286,927	703	289,777
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,153,799</u>	<u>170,177</u>	<u>183,747</u>	<u>123,612</u>	<u>149,881</u>	<u>367</u>	<u>151,370</u>
49		TOTAL DISTRIBUTION PLANT		661,120,453	418,410,348	59,570,986	57,212,342	36,954,057	44,305,002	248,689	44,419,030
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>6,646,266</u>	<u>980,277</u>	<u>1,058,441</u>	<u>712,048</u>	<u>863,365</u>	<u>2,116</u>	<u>871,939</u>
51		TOTAL DEPRECIATION RESERVE		<u>708,267,711</u>	<u>447,412,704</u>	<u>63,901,529</u>	<u>61,814,058</u>	<u>39,717,441</u>	<u>47,508,539</u>	<u>265,514</u>	<u>47,647,928</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 5 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT. NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	6,884,343	1,015,392	1,096,356	737,555	894,292	2,191	903,173
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	82,275	40,816	7,446	9,951	6,939	8,505	0	8,618
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	34,750	17,239	3,145	4,203	2,931	3,592	0	3,640
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	190,323	94,417	17,224	23,020	16,052	19,674	0	19,936
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	720,620	106,286	114,761	77,204	93,610	229	94,540
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	333,470	49,185	53,106	35,726	43,319	106	43,749
18	375.80	M & R STRUCTURES - COMMUNICATION	5	349	173	32	42	29	36	0	37
19	376.00	MAINS	5	55,300,535	27,434,042	5,004,698	6,688,600	4,664,047	5,716,416	0	5,792,731
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	1,272,816	631,431	115,190	153,947	107,349	131,571	0	133,328
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	8,662,466	4,297,363	783,953	1,047,725	730,592	895,439	0	907,393
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	5,881	2,918	532	711	496	608	0	616
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	328,488	48,450	52,313	35,193	42,671	105	43,095
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	73,600	10,855	11,721	7,885	9,561	23	9,656
49		TOTAL DISTRIBUTION PLANT		97,773,061	60,255,533	8,520,502	8,779,212	5,901,986	7,123,289	26,846	7,165,692
51	389-398	GENERAL PLANT	11	1,708,268	1,019,682	150,396	162,388	109,244	132,459	325	133,775
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	68,586,576	9,754,417	10,104,305	6,761,096	8,150,662	30,237	8,202,640
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	3,064,714	452,024	488,066	328,338	398,114	976	402,067
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	71,651,290	10,206,441	10,592,372	7,089,435	8,548,775	31,212	8,604,707

**COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 6 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
TRANSPORTATION REVENUE											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
MISCELLANEOUS REVENUE											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
TRANSPORTATION REVENUE											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
MISCELLANEOUS REVENUE											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 7 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514	638,330
19	871.00	LOAD DISPATCHING	13	313,341	155,436	28,354	37,896	26,424	32,387	25	32,819
20	874.00	MAINS & SERVICES	14	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579	2,085,758
21	875.00	M & R - GENERAL	13	792,716	393,235	71,733	95,871	66,850	81,935	63	83,029
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231	286,119
26	881.00	RENTS	18	61,318	37,463	5,329	5,574	3,802	4,580	4	4,566
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	30,621,941	4,125,237	3,987,569	2,691,129	3,218,803	2,592	3,188,722
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	98,271	13,978	14,623	9,974	12,014	10	11,978
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	13,317	2,429	3,247	2,264	2,775	2	2,812
30	887.00	MAINS	13	26,524,141	13,157,566	2,400,170	3,207,830	2,236,781	2,741,535	2,122	2,778,139
31	889.00	M & R - GENERAL	13	1,227,221	608,775	111,051	148,420	103,492	126,846	98	128,539
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	769,018	109,381	114,429	78,052	94,013	76	93,736
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	20,516,405	3,148,482	3,621,934	2,499,561	3,033,038	2,361	3,044,419
37		TOTAL DISTRIBUTION		83,702,192	51,138,346	7,273,720	7,609,503	5,190,689	6,251,841	4,953	6,233,141

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 8 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	18,655,343	2,477,692	2,388,140	1,584,487	1,893,006	2,600	1,886,362
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	2,734,003	363,114	349,990	232,212	277,426	381	276,453
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	19,424,823	2,579,890	2,486,645	1,649,842	1,971,088	2,707	1,964,169
29	924.00	PROPERTY INSURANCE	19	191,229	123,494	16,402	15,809	10,489	12,531	17	12,487
30	925.00	INJURIES AND DAMAGES	19	6,822,200	4,405,708	585,140	563,991	374,198	447,059	614	445,490
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	9,961,436	1,289,317	1,185,428	799,056	950,429	756	935,761
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	1,682,036	223,398	215,324	142,863	170,681	234	170,082
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	792,408	105,243	101,439	67,303	80,408	110	80,126
34	931.00	RENTS-GENERAL	19	4,314,939	2,786,545	370,092	356,716	236,674	282,758	388	281,766
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>2,946,964</u>	<u>391,398</u>	<u>377,252</u>	<u>250,300</u>	<u>299,036</u>	<u>411</u>	<u>297,987</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>63,512,759</u>	<u>8,401,687</u>	<u>8,040,734</u>	<u>5,347,423</u>	<u>6,384,422</u>	<u>8,219</u>	<u>6,350,681</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>353,826,902</u>	<u>42,292,398</u>	<u>41,870,761</u>	<u>16,438,421</u>	<u>13,165,864</u>	<u>559,604</u>	<u>12,627,624</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 TAXES OTHER THAN INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 9 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	63,219	8,183	7,523	5,071	6,032	5	5,939
2	408.00	FICA	24	<u>2,867,303</u>	<u>1,888,779</u>	<u>244,466</u>	<u>224,768</u>	<u>151,508</u>	<u>180,210</u>	<u>143</u>	<u>177,429</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>1,951,998</u>	<u>252,649</u>	<u>232,291</u>	<u>156,579</u>	<u>186,242</u>	<u>148</u>	<u>183,367</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	259,465	38,269	41,321	27,798	33,705	83	34,040
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	60	9	10	6	8	0	8
8	408.00	STATE SALES AND USE TAX	19	182,687	117,978	15,669	15,103	10,020	11,972	16	11,930
9	408.00	OTHER	19	231	149	20	19	13	15	0	15
10		TOTAL STATE TAXES		<u>617,698</u>	<u>377,651</u>	<u>53,967</u>	<u>56,452</u>	<u>37,837</u>	<u>45,700</u>	<u>99</u>	<u>45,992</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,329,649</u>	<u>306,616</u>	<u>288,743</u>	<u>194,417</u>	<u>231,941</u>	<u>247</u>	<u>229,360</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 10 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(447,412,704)	(63,901,529)	(61,814,058)	(39,717,441)	(47,508,539)	(265,514)	(47,647,928)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	1,980,391,500	294,284,663	324,794,173	219,742,520	266,838,811	579,652	269,813,693
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	795,268	117,296	126,649	85,201	103,307	253	104,333
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	2,625,227	348,667	336,065	222,973	266,389	366	265,454
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	33,731,527	5,301,844	5,172,409	1,182,079	413,800	62,691	369,787
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	40,431,426	5,964,238	6,438,858	4,324,394	5,240,459	14,218	5,292,592
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(303,684,261)	(44,797,955)	(48,362,873)	(32,480,933)	(39,361,581)	(106,795)	(39,753,163)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(263,252,835)	(38,833,717)	(41,924,015)	(28,156,539)	(34,121,122)	(92,577)	(34,460,571)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	5	<u>11,265</u>	<u>5,590</u>	<u>1,019</u>	<u>1,362</u>	<u>950</u>	<u>1,164</u>	<u>0</u>	<u>1,180</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>1,748,524,511</u>	<u>259,742,831</u>	<u>287,859,226</u>	<u>192,761,937</u>	<u>233,132,653</u>	<u>549,766</u>	<u>235,724,089</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 11 OF 30
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(62,730,884)	(9,253,740)	(9,990,132)	(6,709,461)	(8,130,770)	(22,060)	(8,211,657)
3	INTEREST ON DEBT		(58,870,071)	(34,795,638)	(5,168,882)	(5,728,399)	(3,835,963)	(4,639,340)	(10,940)	(4,690,909)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(16,368,585)</u>	<u>(2,414,610)</u>	<u>(2,606,759)</u>	<u>(1,750,723)</u>	<u>(2,121,590)</u>	<u>(5,756)</u>	<u>(2,142,696)</u>
5	STATE TAXABLE INCOME		22,089,169	57,279,388	3,945,142	4,734,760	(350,765)	(12,624,164)	1,341,037	(32,236,230)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(4,656,610)</u>	<u>(686,919)</u>	<u>(741,583)</u>	<u>(498,054)</u>	<u>(603,560)</u>	<u>(1,638)</u>	<u>(609,564)</u>
	STATE TAXABLE INCOME		14,291,243	52,622,779	3,258,223	3,993,177	(848,819)	(13,227,723)	1,339,400	(32,845,794)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	5,257,016	325,496	398,918	(84,797)	(1,321,450)	133,806	(3,281,295)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	5,257,016	325,496	398,918	(84,797)	(1,321,450)	133,806	(3,281,295)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	171,174,495	20,782,375	23,060,050	11,945,381	2,267,536	1,379,794	(17,190,967)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	(5,257,016)	(325,496)	(398,918)	84,797	1,321,450	(133,806)	3,281,295
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(97,885,735)</u>	<u>(14,439,605)</u>	<u>(15,588,675)</u>	<u>(10,469,492)</u>	<u>(12,687,313)</u>	<u>(34,423)</u>	<u>(12,813,531)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	68,031,744	6,017,274	7,072,456	1,560,685	(9,098,328)	1,211,565	(26,723,203)
14	FEDERAL INCOME TAX @ 21%		10,095,161	14,286,666	1,263,628	1,485,216	327,744	(1,910,649)	254,429	(5,611,873)
15	DEFERRED INCOME TAXES	12	23,878,126	14,259,062	2,103,424	2,270,810	1,525,096	1,848,167	5,014	1,866,553
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(1,855,515)	(273,716)	(295,498)	(198,459)	(240,500)	(653)	(242,892)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	26,690,213	3,093,336	3,460,528	1,654,381	(302,982)	258,791	(3,988,212)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>5,257,016</u>	<u>325,496</u>	<u>398,918</u>	<u>(84,797)</u>	<u>(1,321,450)</u>	<u>133,806</u>	<u>(3,281,295)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>31,947,228</u>	<u>3,418,832</u>	<u>3,859,446</u>	<u>1,569,584</u>	<u>(1,624,431)</u>	<u>392,597</u>	<u>(7,269,507)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 12 OF 30
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
22	PERCENT		100.000%	59.691%	8.804%	9.506%	6.395%	7.754%	0.019%	7.831%
23	GROSS PLANT	12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
24	PERCENT		100.000%	59.716%	8.809%	9.510%	6.387%	7.740%	0.021%	7.817%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,311,606,181	239,271,824	319,778,201	222,985,477	273,298,657	222,344	276,947,267
26	PERCENT		100.000%	49.606%	9.049%	12.094%	8.433%	10.336%	0.008%	10.474%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 13 OF 30
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,221,939,484	2,090,126,946	301,622,241	331,314,439	224,815,540	273,837,414	222,905	277,341,639
28	PERCENT		100.000%	59.729%	8.620%	9.468%	6.425%	7.826%	0.006%	7.926%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	64,609,208	42,649,318	6,066,281	6,346,348	4,329,087	5,214,055	4,119	5,198,412
36	PERCENT		100.000%	61.096%	8.690%	9.091%	6.201%	7.469%	0.006%	7.447%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	89,228,286	61,649,086	8,187,643	7,892,138	5,235,654	6,255,300	8,466	6,233,652
38	PERCENT		100.000%	64.579%	8.577%	8.267%	5.485%	6.553%	0.009%	6.530%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	33,521,644	23,538,155	3,046,477	2,801,122	1,887,954	2,245,976	1,960	2,211,114
48	PERCENT		100.000%	65.873%	8.526%	7.839%	5.284%	6.285%	0.005%	6.188%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 14 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	47,699,262	28,472,166	4,199,443	4,534,292	3,050,368	3,698,601	9,063	3,735,329
2	376.00	MAINS [2]	6	1,405,195,768	1,286,681,557	100,302,874	16,412,687	1,447,352	238,883	42,156	70,260
3	376.00	DIRECT - MAINS - MLDS [2]	Pg 3	77,319	0	0	0	0	0	77,294	25
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,841,569	11,758,511	916,631	149,990	13,227	2,183	385	642
5	376.30	MAINS-BARE STEEL [2]	6	25,763,222	23,590,352	1,838,979	300,914	26,536	4,380	773	1,288
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	44,126	0	0	0	0	0	44,126	0
7	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
8	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
9	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
12	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546
13	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
14	383.00	HOUSE REGULATORS	21	17,656,503	16,128,685	1,243,901	250,369	27,191	4,414	530	1,413
15	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,249	245,503	49,414	5,367	871	105	279
16	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
17	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	478,276	0	0	0	0	0	463,871	14,405
18	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396
19	389-398	GENERAL PLANT [1]	11	<u>23,626,652</u>	<u>14,102,985</u>	<u>2,080,090</u>	<u>2,245,950</u>	<u>1,510,924</u>	<u>1,832,011</u>	<u>4,489</u>	<u>1,850,203</u>
20		TOTAL GROSS PLANT		2,515,859,349	2,251,791,927	190,467,799	44,561,400	11,550,221	9,296,334	656,055	7,535,613
21	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	18,902,023	11,282,807	1,664,134	1,796,826	1,208,784	1,465,663	3,591	1,480,217
22	376.00	MAINS [2]	6	186,150,412	170,450,486	13,287,416	2,174,237	191,735	31,646	5,585	9,308
23	376.00	DIRECT - MAINS - MLDS [2]	Pg 4	24,413	0	0	0	0	0	24,391	22
24	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
25	376.30	MAINS-BARE STEEL [2]	6	18,212,642	16,676,588	1,300,018	212,724	18,759	3,096	546	911
26	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	42,511	0	0	0	0	0	42,511	0
27	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
28	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
29	380.00	DIRECT - SERVICES	Pg 4	1,314	0	0	0	0	0	436	878
30	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
31	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
32	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
33	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
34	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,680	13,215	2,145	257	686
35	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
36	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
37	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	99,994	0	0	0	0	0	93,657	6,337
38	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
39	389-398	GENERAL PLANT [1]	11	<u>6,992,659</u>	<u>4,173,988</u>	<u>615,634</u>	<u>664,722</u>	<u>447,181</u>	<u>542,211</u>	<u>1,329</u>	<u>547,595</u>
40		TOTAL DEPRECIATION RESERVE		470,029,624	410,546,478	38,367,043	11,520,057	3,594,375	3,193,053	178,429	2,630,190

[1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 62.802% (PAGE 17)
[2] CUSTOMER PORTION OF MAINS @ 54.609% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 15 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 22	912,820	824,950	68,778	14,108	2,610	1,406	240	728
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(273,103,334)	(244,438,101)	(20,675,795)	(4,837,261)	(1,253,808)	(1,009,142)	(71,217)	(818,011)
3	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,272)	(1,010,978)	(184,703)	(7,073)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>7,718</u>	<u>6,975</u>	<u>582</u>	<u>119</u>	<u>22</u>	<u>12</u>	<u>2</u>	<u>6</u>
5		TOTAL CUSTOMER-BASED RATE BASE		1,770,092,904	1,595,288,001	130,483,343	28,033,607	6,697,598	5,095,557	406,651	4,088,147
6		EQUITY CAPITAL @ 54.380%		962,576,521	867,517,615	70,956,842	15,244,675	3,642,154	2,770,964	221,137	2,223,134
7		RETURN ON RATE BASE @ 8.080%		143,023,507	128,899,270	10,543,054	2,265,115	541,166	411,721	32,857	330,322
8		RETURN ON EQUITY @ 11.200%		107,808,570	97,161,973	7,947,166	1,707,404	407,921	310,348	24,767	248,991
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	7,243,144	4,323,505	637,686	688,533	463,199	561,633	1,376	567,211
10	376.00	MAINS [2]	6	30,199,069	27,652,080	2,155,610	352,725	31,105	5,134	906	1,510
11	376.00	DIRECT - MAINS - MLDS [2]		1,476	0	0	0	0	0	1,476	0
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
13	376.30	MAINS-BARE STEEL [2]	6	695,072	636,450	49,614	8,118	716	118	21	35
14	376.30	DIRECT - MAINS-BARE STEEL [2]		4	0	0	0	0	0	4	0
15	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
16	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
17	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
20	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
21	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
22	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
23	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
24	385.00	IND M&R EQUIPMENT	17	409,431	0	6,837	54,250	141,516	136,750	0	70,078
25	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
26	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
27	389-398	GENERAL PLANT [3]	11	<u>1,072,826</u>	<u>640,381</u>	<u>94,452</u>	<u>101,983</u>	<u>68,607</u>	<u>83,187</u>	<u>204</u>	<u>84,013</u>
28		TOTAL DEPRECIATION EXPENSES		68,964,537	59,533,371	5,310,859	1,770,407	781,003	808,198	24,250	736,448
29		TOTAL NET SALVAGE AMORTIZED [3]	11	<u>3,224,442</u>	<u>1,924,702</u>	<u>283,880</u>	<u>306,515</u>	<u>206,203</u>	<u>250,023</u>	<u>613</u>	<u>252,506</u>
30		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		<u>72,188,979</u>	<u>61,458,073</u>	<u>5,594,739</u>	<u>2,076,923</u>	<u>987,206</u>	<u>1,058,221</u>	<u>24,862</u>	<u>988,954</u>

[1] INTANGIBLE PLANT @ 62.802% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)
[2] MAINS @ 54.609% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)
[3] GENERAL PLANT & NET SALVAGE @ 62.802% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 16 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	870.00	SUPERVISION & ENGINEERING [5]	Pg 21	5,877,332	4,492,811	475,834	299,169	186,476	215,394	344	207,304
2	874.00	MAINS & SERVICES [1]	Pg 18	17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509
3	876.00	M & R - INDUSTRIAL	17	320,624	1	5,354	42,483	110,820	107,088	0	54,878
4	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
5	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
6	880.00	OTHER [5]	Pg 21	2,634,398	2,013,815	213,283	134,096	83,584	96,546	154	92,920
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	110,288	84,308	8,929	5,614	3,499	4,042	6	3,890
8	887.00	MAINS [2]	13	14,484,568	7,185,213	1,310,709	1,751,764	1,221,484	1,497,125	1,159	1,517,114
9	890.00	M & R - INDUSTRIAL	17	153,682	0	2,566	20,363	53,119	51,330	0	26,304
10	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
11	893.00	METERS & HOUSE REGULATORS	23	533,853	424,622	72,839	32,341	3,080	758	53	160
12	894.00	OTHER EQUIPMENT [5]	Pg 21	863,060	659,748	69,874	43,932	27,383	31,630	51	30,442
13		TOTAL DISTRIBUTION		49,990,017	38,342,810	4,030,867	2,510,524	1,563,408	1,804,375	2,842	1,735,191
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	708,802	649,023	50,594	8,279	730	120	21	35
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,673	556,181	91,009	8,026	1,325	234	390
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	0	141	11,194	259,896	216,707	17,702	38,030
20	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,941	34,589	30,345	0	0	0	0
21	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	0	20	1,549	35,956	29,981	2,449	5,261
22	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
23	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
24		TOTAL CUSTOMER ACCOUNTS		16,933,137	15,028,656	920,425	366,987	304,813	248,134	20,406	43,716
25	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
26	908.00	CUSTOMER ASSISTANCE	6	1,927	1,764	138	23	2	0	0	0
27	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,022	13,956	2,284	201	33	6	10
28	910.00	MISCELLANEOUS	6	1,344,985	1,231,550	96,005	15,709	1,385	229	40	67
29	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
30	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
31	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
32		TOTAL CUST SERVICE & INFORMATION		1,542,424	1,412,336	110,099	18,016	1,588	262	46	77
33	912.00	DEMONSTRATION	6	7,491	6,860	535	87	8	1	0	0
34	913.00	ADVERTISING	6	153,596	140,641	10,964	1,794	158	26	5	8
35		TOTAL SALES		161,087	147,501	11,499	1,881	166	27	5	8
36	920-931	CUSTOMER-RELATED A&G [3]		43,199,034	27,983,722	3,701,783	3,542,747	2,356,075	2,812,976	3,621	2,798,110
37		TOTAL CUST-RELATED O&M [LINES 13, 24, 32, 35 & 36]		111,825,699	82,915,025	8,774,673	6,440,155	4,226,050	4,865,774	26,920	4,577,102
38		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		72,188,979	61,458,073	5,594,739	2,076,923	987,206	1,058,221	24,862	988,954
39		INCOME TAXES		43,804,078	39,478,222	3,229,041	693,741	165,744	126,099	10,063	101,168
40		RETURN ON RATE BASE [PAGE 15, LINE 7]		143,023,505	128,899,270	10,543,054	2,265,115	541,166	411,721	32,857	330,322
41		TOTAL ANNUAL CUSTOMER-BASED COST		370,842,261	312,750,590	28,141,507	11,475,934	5,920,166	6,461,815	94,702	5,997,546
42		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,419,794	4,966,131	384,130	62,656	5,552	915	146	264
43		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 68.42	\$ 62.98	\$ 73.26	\$ 183.16	\$ 1,066.31	\$ 7,062.09	\$ 648.65	\$ 22,717.98

[1] MAINS AND SERVICES @ 65.702% OF TOTAL ACCOUNT 874. (PAGE 18) [5] CUSTOMER-RELATED (SEE WORKPAPER).
 [2] MAINS @ 54.609% OF ACCOUNT 887. (PAGE 17)
 [3] CUSTOMER-RELATED A&G @ 44.060% OF A&G (PAGE 20).
 [4] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
 PAGE 17 OF 30
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		3,892,468,848						
2		CUSTOMER COMPONENT-MAINS [2]:		54.609%						
3	376.00	MAINS [2]	Pg 14	1,405,195,768						
4	376.00	DIRECT - MAINS - MLDS [2]	Pg 14	77,319						
5	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	12,841,569						
6	376.30	MAINS-BARE STEEL [2]	Pg 14	25,763,222						
7	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	44,126						
8	376.80	MAINS-CAST IRON [2]	Pg 14	-						
9	380.00	SERVICES	Pg 14	855,169,618						
10	380.00	DIRECT - SERVICES	Pg 14	1,554						
11	380.12	CSL REPLACEMENT	Pg 14	-						
12	381.00	METERS	Pg 14	44,799,656						
13	381.10	AUTOMATIC METER READING	Pg 14	25,134,959						
14	382.00	METER INSTALLATIONS	Pg 14	45,542,208						
15	383.00	HOUSE REGULATORS	Pg 14	17,656,503						
16	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,484,788						
17	385.00	IND M&R EQUIPMENT	Pg 14	7,324,965						
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	478,276						
19	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	1,018,904						
20		CUSTOMER-RELATED GROSS PLANT		2,444,533,435						
21		GENERAL PLANT	Pg 3	37,620,859						
22		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.802%</u>						
23		CUSTOMER-RELATED GENERAL PLANT		<u>23,626,652</u>						
24		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	75,951,821						
25		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.802%</u>						
26		CUSTOMER-RELATED INTANGIBLE PLANT		<u>47,699,262</u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50, and Line 13, .
 [2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 18 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
				<u>TOTAL PLANT</u>	<u>CUSTOMER COMPONENT</u>	<u>CUSTOMER-RELATED</u>					
1	376.00	MAINS	Pg 3	2,573,194,470							
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,540							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	47,177,611							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803							
6	376.80	MAINS-CAST IRON	Pg 3	(0)							
7		TOTAL MAINS		2,644,109,906	54.609%	1,443,921,978					
8	380.00	SERVICES	Pg 3	855,169,618							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		<u>855,169,618</u>	100.000%	<u>855,169,618</u>					
11		TOTAL MAINS AND SERVICES		<u>3,499,279,523</u>	65.702%	<u>2,299,091,596</u>					
12		TOTAL ACCOUNT 874	Pg 7					26,315,390			
13		PERCENTAGE CUSTOMER-RELATED (Line 12)						<u>65.702%</u>			
14		CUSTOMER-RELATED ACCOUNT 874						<u>17,289,738</u>			

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)		<u>TOTAL COMPANY</u> (B)	<u>RSS/RDS</u> (C)	<u>SGS/DS-1</u> (D)	<u>SGS/DS-2</u> (E)	<u>SDS/LGSS</u> (F)	<u>LDS/LGSS</u> (G)	<u>MLDS</u> (H)	<u>FLEX</u> (I)
15	Customer Based Mains	Pg14	1,443,922,004	1,322,030,420	103,058,484	16,863,591	1,487,115	245,446	164,734	72,215
16	Services	Pg14	<u>855,171,172</u>	<u>778,520,765</u>	<u>62,350,417</u>	<u>11,536,238</u>	<u>1,830,063</u>	<u>538,757</u>	<u>561</u>	<u>394,371</u>
17	Total Customer Based Mains and Services		2,299,093,176	2,100,551,185	165,408,901	28,399,829	3,317,178	784,203	165,295	466,586
			100.000%	91.364%	7.195%	1.235%	0.144%	0.034%	0.007%	0.020%
18	Account 874	Line 14	17,289,738							
19	CUSTOMER BASED ACCOUNT 874		17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 19 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		TOTAL ACCOUNT 887	Pg 7	26,524,141							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.609%							
3		CUSTOMER-RELATED ACCOUNT 887		14,484,568							
4		Total Customer Based Mains	Pg 18	1,443,922,004 100.000%	1,322,030,420 91.558%	103,058,484 7.137%	16,863,591 1.168%	1,487,115 0.103%	245,446 0.017%	164,734 0.011%	72,215 0.005%
5		Account 887		14,484,568							
6		CUSTOMER BASED ACCOUNT 887		14,484,568	13,261,824	1,033,821	169,166	14,918	2,462	1,653	724

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 20 OF 30

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	147,569,451						
2	874.00	MAINS & SERVICES	Pg 16	17,289,738						
3	876.00	M & R - INDUSTRIAL	Pg 16	320,624						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	1,760,364						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	5,858,537						
6	887.00	MAINS	Pg 16	14,484,568						
7	890.00	M & R - INDUSTRIAL	Pg 16	153,682						
8	892.00	SERVICES	Pg 16	5,980,905						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	533,853						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	708,802						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	7,791,838						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	100,416						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	6,771,837						
15	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	Pg 16	543,670						
16	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	Pg 16	936,875						
17	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	Pg 16	75,216						
18	905.00	MISCELLANEOUS	Pg 16	4,483						
19	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
20	907.00	SUPERVISION	Pg 16	0						
21	908.00	CUSTOMER ASSISTANCE	Pg 16	1,927						
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	195,512						
23	910.00	MISCELLANEOUS	Pg 16	1,344,985						
24	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
25	931.00	RENTS - GENERAL	Pg 16	0						
26	932.00	MAINTENANCE	Pg 16	0						
27	912.00	DEMONSTRATION	Pg 16	7,491						
28	913.00	ADVERTISING	Pg 16	153,596						
29		CUSTOMER-RELATED O&M LESS A&G		65,018,919						
30		ADMINISTRATIVE & GENERAL	Pg 8	98,045,924						
31		A&G CUSTOMER-RELATED COSTS PCT [Line 29 / Line 1]		44.06%						
32		CUSTOMER-RELATED A&G		<u>43,199,034</u>						

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 870, 880, 885, 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Exhibit 111
 Schedule 2
 Witness: K. L. Johnson
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ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 21 OF 30
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 16	17,289,738	15,796,654	1,243,915	213,574	24,946	5,897	1,243	3,509
3	876.00	M & R - INDUSTRIAL	Pg 16	320,624	1	5,354	42,483	110,820	107,088	0	54,878
4	878.00	METERS & HOUSE REGULATORS	Pg 16	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
6	887.00	MAINS	Pg 16	14,484,568	7,185,213	1,310,709	1,751,764	1,221,484	1,497,125	1,159	1,517,114
7	890.00	M & R - INDUSTRIAL	Pg 16	153,682	0	2,566	20,363	53,119	51,330	0	26,304
8	892.00	SERVICES	Pg 16	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
9	893.00	METERS & HOUSE REGULATORS	Pg 16	<u>533,853</u>	<u>424,622</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
10		TOTAL		46,382,271	35,584,939	3,738,781	2,326,882	1,448,942	1,672,157	2,631	1,607,939
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579	2,085,758
13	876.00	M & R - INDUSTRIAL	Pg 7	320,624	0	5,354	42,483	110,821	107,088	0	54,878
14	878.00	METERS & HOUSE REGULATORS	Pg 7	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
16	887.00	MAINS	Pg 7	26,524,141	13,157,566	2,400,170	3,207,830	2,236,781	2,741,535	2,122	2,778,139
17	890.00	M & R - INDUSTRIAL	Pg 7	153,682	0	2,567	20,363	53,119	51,330	0	26,304
18	892.00	SERVICES	Pg 7	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
19	893.00	METERS & HOUSE REGULATORS	Pg 7	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
20		TOTAL		67,447,496	41,478,555	5,852,714	6,060,914	4,130,058	4,970,113	3,930	4,951,213
21		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 20)		68.768%	85.791%	63.881%	38.392%	35.083%	33.644%	66.943%	32.476%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514	638,330
24		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		5,877,332	4,492,811	475,834	299,169	186,476	215,394	344	207,304
26	880.00	OTHER	Pg 7	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231	286,119
27		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
28	880.00	OTHER CUSTOMER RELATED		2,634,398	2,013,815	213,283	134,096	83,584	96,546	154	92,920
29	885.00	SUPERVISION & ENGINEERING	Pg 7	160,847	98,271	13,978	14,623	9,974	12,014	10	11,978
30		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		110,288	84,308	8,929	5,614	3,499	4,042	6	3,890
32	894.00	OTHER EQUIPMENT	Pg 7	1,258,704	769,018	109,381	114,429	78,052	94,013	76	93,736
33		PERCENTAGE CUSTOMER RELATED			<u>85.791%</u>	<u>63.881%</u>	<u>38.392%</u>	<u>35.083%</u>	<u>33.644%</u>	<u>66.943%</u>	<u>32.476%</u>
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		863,060	659,748	69,874	43,932	27,383	31,630	51	30,442

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 22 OF 30
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
1		Total Gross Plant	Pg 12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
2		Customer Based Gross Plant	Pg 14	2,515,859,349	2,251,791,927	190,467,799	44,561,400	11,550,221	9,296,334	656,055	7,535,613
3		Percent		100.000%	89.504%	7.571%	1.771%	0.459%	0.370%	0.026%	0.300%
4		Customer Based Gross Plant to Total Gross Plant		61.950%							
5		Total Deferred Income Taxes	Pg 10	(440,841,376)							
6		CUSTOMER BASED DEFFERED INCOME TAXES		(273,103,334)	(244,438,101)	(20,675,795)	(4,837,261)	(1,253,808)	(1,009,142)	(71,217)	(818,011)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 375.71.387	Pg 12	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 14	2,444,533,435	2,209,216,776	184,188,265	37,781,159	6,988,928	3,765,722	642,503	1,950,081
9		Percent		100.000%	90.374%	7.535%	1.546%	0.286%	0.154%	0.026%	0.080%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		68.514%							
11		Materials & Supplies		1,332,307							
12		CUSTOMER BASED MATERIALS & SUPPLIES		912,820	824,950	68,778	14,108	2,610	1,406	240	728
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 375.71.387	Pg 12	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
14		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 14	2,444,533,435	2,209,216,776	184,188,265	37,781,159	6,988,928	3,765,722	642,503	1,950,081
15		Percent		100.000%	90.374%	7.535%	1.546%	0.286%	0.154%	0.026%	0.080%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		68.514%							
17		Customer Advances	Pg 10	11,265							
18		CUSTOMER BASED ADVANCES		7,718	6,975	582	119	22	12	2	6

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 23 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	19,524,175	11,654,175	1,718,908	1,855,968	1,248,571	1,513,905	3,710	1,528,938
2	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
3	380.00	DIRECT - SERVICES	Pg 14	1,554	0	0	0	0	0	561	993
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
6	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,928	3,733,044	1,736,072	164,383	41,221	2,765	8,546
7	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
8	383.00	HOUSE REGULATORS	21	17,656,503	16,128,685	1,243,901	250,369	27,191	4,414	530	1,413
9	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,249	245,503	49,414	5,367	871	105	279
10	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
11	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405
12	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>1,018,904</u>	<u>(1)</u>	<u>17,016</u>	<u>135,005</u>	<u>352,174</u>	<u>340,314</u>	<u>0</u>	<u>174,396</u>
13		TOTAL GROSS PLANT		1,020,135,606	898,840,529	82,848,690	22,773,536	6,750,386	5,034,180	481,480	3,406,805
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	7,736,942	4,618,259	681,160	735,474	494,777	599,922	1,470	605,880
15	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
16	380.00	DIRECT - SERVICES	Pg 14	1,314	0	0	0	0	0	436	878
17	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
18	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
19	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
20	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
21	383.00	HOUSE REGULATORS	21	8,581,133	7,838,609	604,541	121,680	13,215	2,145	257	686
22	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
23	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
24	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	99,994	0	0	0	0	0	93,657	6,337
25	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26		TOTAL DEPRECIATION RESERVE		247,441,906	212,580,869	22,181,000	7,407,023	2,222,692	1,750,360	101,945	1,198,016

[1] INTANGIBLE PLANT @ 25.706% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE **111, SCHEDULE 2**
PEAK & AVERAGE **PAGE 24 OF 30**
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	373,641	331,287	30,295	7,811	2,054	1,315	178	701
2	190-282-283	CUSTOMER BASED DEFFERED INCOME TAXE	Pg 30	(110,738,478)	(97,571,570)	(8,993,449)	(2,472,129)	(732,773)	(546,474)	(52,266)	(369,818)
3	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	<u>3,159</u>	<u>2,801</u>	<u>256</u>	<u>66</u>	<u>17</u>	<u>11</u>	<u>2</u>	<u>6</u>
5		TOTAL CUSTOMER-BASED RATE BASE		658,777,996	586,670,907	50,693,814	12,717,558	3,789,919	2,738,672	327,449	1,839,678
6		EQUITY CAPITAL @ 54.380%		358,243,474	319,031,639	27,567,296	6,915,808	2,060,958	1,489,290	178,067	1,000,417
7		RETURN ON RATE BASE @ 8.080%		53,229,262	47,403,009	4,096,060	1,027,579	306,225	221,285	26,458	148,646
8		RETURN ON EQUITY @ 11.200%		40,123,269	35,731,544	3,087,537	774,570	230,827	166,800	19,944	112,047
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	2,964,751	1,769,689	261,017	281,829	189,596	229,887	563	232,170
10	380.00	SERVICES	15	25,843,593	23,527,233	1,884,256	348,630	55,305	16,281	0	11,888
11	380.00	DIRECT - SERVICES	Pg 15	42	0	0	0	0	0	15	27
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
14	381.10	AUTOMATIC METER READING	16	1,130,030	874,396	167,832	78,051	7,390	1,853	124	384
15	382.00	METER INSTALLATIONS	16	852,161	659,384	126,563	58,859	5,573	1,398	94	290
16	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
17	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
18	385.00	IND M&R EQUIPMENT	17	409,431	0	6,837	54,250	141,516	136,750	0	70,078
19	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	20,518	0	0	0	0	0	19,900	618
20	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21		TOTAL DEPRECIATION EXPENSES		32,717,697	28,050,647	2,634,514	900,877	406,972	388,013	20,825	315,849
22		TOTAL NET SALVAGE AMORTIZED [1]	11	<u>1,319,823</u>	<u>787,816</u>	<u>116,197</u>	<u>125,462</u>	<u>84,403</u>	<u>102,339</u>	<u>251</u>	<u>103,355</u>
23		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		34,037,520	28,838,463	2,750,711	1,026,339	491,375	490,352	21,076	419,204

[1] NET SALVAGE @ 25.706% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 25 OF 30
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]		6,430,955	5,857,505	468,880	86,753	13,762	4,051	4	0
2	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,820	107,088	0	54,878
3	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
4	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
5	890.00	M & R - INDUSTRIAL	17	153,682	0	2,566	20,363	53,119	51,330	0	26,304
6	892.00	SERVICES	15	5,980,905	5,444,836	436,068	80,682	12,799	3,768	0	2,751
7	893.00	METERS & HOUSE REGULATORS	23	<u>533,853</u>	<u>424,621</u>	<u>72,839</u>	<u>32,341</u>	<u>3,080</u>	<u>758</u>	<u>53</u>	<u>160</u>
8		TOTAL DISTRIBUTION		21,038,920	18,460,574	1,653,038	448,296	216,275	173,186	233	87,317
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	120	21	35
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	0	141	11,194	259,896	216,707	17,702	38,030
15	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
16	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	0	20	1,549	35,956	29,981	2,449	5,261
17	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
18	921.00	OFFICE SUPPLIES & EXPENSES	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19		TOTAL CUSTOMER ACCOUNTS		16,933,137	15,028,655	920,427	366,986	304,812	248,134	20,406	43,716
20	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
21	908.00	CUSTOMER ASSISTANCE	6	1,927	1,764	138	23	2	0	0	0
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
23	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
24	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
25	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
26	932.00	MAINTENANCE	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27		TOTAL CUST SERVICE & INFORMATION		1,542,424	1,412,336	110,098	18,016	1,589	262	46	77
28	912.00	DEMONSTRATION	6	7,491	6,859	535	87	8	1	0	0
29	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
30		TOTAL SALES		161,087	147,501	11,498	1,881	166	27	5	8
31		CUSTOMER-RELATED BENEFITS	24	248,221	163,511	21,163	19,458	13,116	15,601	12	15,360
32		CUSTOMER-RELATED PAYROLL TAXES	11	870,492	519,605	76,638	82,749	55,668	67,498	165	68,168
33		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30,31 & 32]		40,794,281	35,732,182	2,792,862	937,387	591,626	504,708	20,868	214,646
34		DEPRECIATION EXPENSE	Pg 24	33,618,316	28,838,463	2,750,711	1,026,339	491,375	490,352	21,076	419,204
35		INCOME TAXES		16,257,100	14,518,209	1,254,508	314,718	93,788	67,773	8,104	45,526
36		RETURN ON RATE BASE	Pg 24	<u>53,080,616</u>	<u>47,403,009</u>	<u>4,096,060</u>	<u>1,027,579</u>	<u>306,225</u>	<u>221,285</u>	<u>26,458</u>	<u>148,646</u>
37		TOTAL ANNUAL CUSTOMER-BASED COST		<u>143,750,313</u>	<u>126,491,863</u>	<u>10,894,141</u>	<u>3,306,023</u>	<u>1,483,014</u>	<u>1,284,118</u>	<u>76,507</u>	<u>828,022</u>
38		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,419,794	4,966,131	384,130	62,656	5,552	915	146	264
39		MONTHLY CUSTOMER BASED COST/BILL [LINE 37 / LINE 38]		\$ 26.52	\$ 25.47	\$ 28.36	\$ 52.76	\$ 267.11	\$ 1,403.41	\$ 524.02	\$ 3,136.45

[1] MAINS AND SERVICES @ 24.438% OF TOTAL ACCOUNT 874. (PAGE 27)
 [2] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 26 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1Pg 17		3,892,468,848						
2	380.00	SERVICES	Pg 17	855,169,618						
3	380.00	DIRECT - SERVICES	Pg 17	1,554						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	44,799,656						
6	381.10	AUTOMATIC METER READING	Pg 17	25,134,959						
7	382.00	METER INSTALLATIONS	Pg 17	45,542,208						
8	383.00	HOUSE REGULATORS	Pg 17	17,656,503						
9	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,484,788						
10	385.00	IND M&R EQUIPMENT	Pg 17	7,324,965						
11	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	478,276						
12	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	1,018,904						
13		CUSTOMER-RELATED GROSS PLANT		<u>1,000,611,431</u>						
14		GENERAL PLANT	Pg 3	37,620,859						
15		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>25.706%</u>						
16		CUSTOMER-RELATED GENERAL PLANT		<u><u>9,670,818</u></u>						
17		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 17	75,951,821						
18		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>25.706%</u>						
19		CUSTOMER-RELATED INTANGIBLE PLANT		<u><u>19,524,175</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50.

[2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNT 874
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE **111, SCHEDULE 2**
PEAK & AVERAGE **PAGE 27 OF 30**
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
LINE NO.	ACCT. NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	2,573,194,470						
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,540						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	47,177,611						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803						
6	376.80	MAINS-CAST IRON	Pg 3	(0)						
7		TOTAL MAINS		2,644,109,906	75.562%					
8	380.00	SERVICES	Pg 3	855,169,618						
9	380.00	DIRECT - SERVICES	Pg 3	561						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		855,170,179	24.438%					
12		TOTAL MAINS AND SERVICES		<u>3,499,280,084</u>						
13		TOTAL ACCOUNT 874	Pg 7	26,315,390						
		PERCENTAGE SERVICES		<u>24.438%</u>						
14		CUSTOMER-RELATED ACCOUNT 874		<u><u>6,430,955</u></u>						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	<u>855,171,172</u>	<u>778,520,765</u>	<u>62,350,417</u>	<u>11,536,238</u>	<u>1,830,063</u>	<u>538,757</u>	<u>561</u>
17	Total Customer Based Mains and Services			855,171,172	778,520,765	62,350,417	11,536,238	1,830,063	538,757	561
				99.954%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%
18	Account 874		Line 14	6,430,955						
19	CUSTOMER BASED ACCOUNT 874			6,430,955	5,857,505	468,880	86,753	13,762	4,051	4

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE **111, SCHEDULE 2**
PEAK & AVERAGE **PAGE 28 OF 30**
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ADJUSTED LABOR DOLLARS</u> \$		<u>ADJUSTED BENEFIT DOLLARS</u> \$	<u>ADJUSTED PAYROLL TAXES</u> \$
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	39,289,966			
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			844,977	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)				2,963,275
4	874.00	MAINS & SERVICES (1) Alloc 24	2,458,688	6.26%	52,879	185,442
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	229,532	0.58%	4,935	17,306
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,089,455	2.77%	23,431	82,172
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,806,287	12.23%	103,366	362,497
8	890.00	M & R - INDUSTRIAL Alloc 24	58,242	0.15%	1,251	4,386
9	892.00	SERVICES Alloc 24	1,585,198	4.04%	34,095	119,568
10	893.00	METERS & HOUSE REGULATORS Alloc 24	147,525	0.38%	3,169	11,112
11	902.00	METER READING Alloc 24	234,234	0.60%	5,036	17,661
12	903.00	BILLING & ACCOUNTING Alloc 24	929,008	2.36%	19,975	70,052
13	920.00	SALARIES Alloc 24	3,920	0.01%	84	296
14		TOTAL	11,542,089	29.38%	248,221	870,492

(1) MAINS AND SERVICES @ 24.438% OF TOTAL ACCOUNT 874. (PAGE 27)
(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNTS 870, 880, 885, & 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 29 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		CUSTOMER COMPONENT EXPENSES								
2	874.00	MAINS & SERVICES	Pg 25	6,430,955	5,857,505	468,880	86,753	13,762	4,051	4
3	876.00	M & R - INDUSTRIAL	Pg 25	320,624	0	5,354	42,483	110,820	107,088	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0
6	890.00	M & R - INDUSTRIAL	Pg 25	153,682	0	2,566	20,363	53,119	51,330	0
7	892.00	SERVICES	Pg 25	5,980,905	5,444,836	436,068	80,682	12,799	3,768	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	533,853	424,621	72,839	32,341	3,080	758	53
9		TOTAL		21,038,920	18,460,574	1,653,038	448,296	216,275	173,186	233
10		TOTAL COMPANY EXPENSES								
11	874.00	MAINS & SERVICES	Pg 21	26,315,390	15,717,919	2,268,387	2,491,541	1,690,764	2,059,442	1,579
12	876.00	M & R - INDUSTRIAL	Pg 21	320,624	0	5,354	42,483	110,821	107,088	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0
15	890.00	M & R - INDUSTRIAL	Pg 21	153,682	0	2,567	20,363	53,119	51,330	0
16	892.00	SERVICES	Pg 21	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	533,853	424,621	72,839	32,341	3,080	758	53
18		TOTAL		40,923,355	28,320,989	3,452,544	2,853,085	1,893,277	2,228,577	1,808
19		PERCENTAGE CUSTOMER RELATED (LINE 9 / LINE 18)		51.411%	65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
20		TOTAL COMPANY EXPENSES (PAGE 7)								
21	870.00	SUPERVISION & ENGINEERING	Pg 21	8,571,635	5,236,926	744,875	779,247	531,527	640,215	514
22		PERCENTAGE CUSTOMER RELATED			65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,003,201	3,413,586	356,639	122,443	60,716	49,751	66
24	880.00	OTHER	Pg 21	3,842,068	2,347,350	333,876	349,282	238,247	286,964	231
25		PERCENTAGE CUSTOMER RELATED			65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
26	880.00	OTHER CUSTOMER RELATED		1,794,357	1,530,073	159,856	54,883	27,215	22,300	30
27	885.00	SUPERVISION & ENGINEERING	Pg 21	160,847	98,271	13,978	14,623	9,974	12,014	10
28		PERCENTAGE CUSTOMER RELATED			65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		75,120	64,056	6,692	2,298	1,139	934	1
30	894.00	OTHER EQUIPMENT	Pg 21	1,258,704	769,018	109,381	114,429	78,052	94,013	76
31		PERCENTAGE CUSTOMER RELATED			65.183%	47.879%	15.713%	11.423%	7.771%	12.908%
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		587,852	501,269	52,371	17,980	8,916	7,306	10

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE PEAK & AVERAGE											111, SCHEDULE 2 PAGE 30 OF 30 WITNESS: K. L. Johnson
LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		Total Gross Plant	Pg 12	4,061,081,498	2,425,108,925	357,756,182	386,189,442	259,382,253	314,343,430	839,646	317,461,621
2		Customer Based Gross Plant Without Mains	Pg 23	1,020,135,606	898,840,529	82,848,690	22,773,536	6,750,386	5,034,180	481,480	3,406,805
3		Percent		100.000%	88.110%	8.121%	2.232%	0.662%	0.493%	0.047%	0.334%
4		Customer Based Gross Plant to Total Gross Plant		25.120%							
5		Total Deferred Income Taxes	Pg 10	(440,841,376)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(110,738,478)	(97,571,570)	(8,993,449)	(2,472,129)	(732,773)	(546,474)	(52,266)	(369,818)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 23	1,000,611,431	887,186,354	81,129,782	20,917,568	5,501,815	3,520,275	477,770	1,877,867
9		Percent		100.000%	88.664%	8.108%	2.090%	0.550%	0.352%	0.048%	0.188%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		28.045%							
11		Materials & Supplies	Pg 10	1,332,307							
12		CUSTOMER BASED MATERIALS & SUPPLIES		373,641	331,287	30,295	7,811	2,054	1,315	178	701
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,567,921,775	2,310,689,015	340,815,937	367,988,290	247,540,556	300,163,541	724,436	303,148,741
14		Customer Based Gross Plant Without Mains	Pg 23	1,000,611,431	887,186,354	81,129,782	20,917,568	5,501,815	3,520,275	477,770	1,877,867
15		Percent		100.000%	88.664%	8.108%	2.090%	0.550%	0.352%	0.048%	0.188%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		28.045%							
17		Customer Advances	Pg 10	11,265							
18		CUSTOMER BASED ADVANCES		3,159	2,801	256	66	17	11	2	6

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2022 -

WITNESS: K. L. Johnson

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2023

111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 1 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		896,657,347	655,435,862	80,515,598	83,152,274	41,830,544	29,467,615	1,971,082	4,284,374
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		246,645,581	191,787,135	16,856,618	13,098,846	8,193,751	8,611,043	36,838	8,061,350
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		602,116,983	454,211,785	52,618,218	47,315,992	19,090,632	14,611,862	591,066	13,677,429
7	OPERATING INCOME BEFORE TAXES		294,540,364	201,224,077	27,897,380	35,836,283	22,739,912	14,855,753	1,380,016	(9,393,055)
8	INCOME TAXES		55,731,512	37,842,987	5,504,005	8,150,354	5,198,961	2,814,918	392,661	(4,172,375)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(153,115)</u>	<u>(19,278)</u>	<u>(16,546)</u>	<u>(10,302)</u>	<u>(11,105)</u>	<u>(47)</u>	<u>(10,962)</u>
10	NET INCOME TAXES		55,510,158	37,689,872	5,484,728	8,133,808	5,188,660	2,803,813	392,614	(4,183,337)
11	OPERATING INCOME		239,030,206	163,534,204	22,412,652	27,702,475	17,551,252	12,051,940	987,402	(5,209,718)
12	RATE BASE [PAGE 10]		2,958,295,013	2,034,129,087	256,700,774	226,410,102	140,428,775	150,874,694	549,766	149,201,817
13	RATE OF RETURN EARNED ON RATE BASE		8.080%	8.040%	8.731%	12.236%	12.498%	7.988%	179.604%	-3.492%
14	UNITIZED RETURN		1.00000	0.99505	1.08057	1.51436	1.54678	0.98861	22.22822	(0.43218)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 2 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		814,505,439	598,982,336	73,587,830	75,811,926	35,667,652	24,214,116	1,970,857	4,270,723
2	PRODUCTS PURCHASED [PAGE 7]		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		245,615,375	191,079,193	16,769,742	13,006,796	8,116,467	8,545,163	36,836	8,061,179
4	DEPRECIATION & AMORTIZATION [PAGE 5]		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		601,086,777	453,503,843	52,531,342	47,223,942	19,013,348	14,545,982	591,063	13,677,257
7	OPERATING INCOME BEFORE TAXES		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
8	INCOME TAXES [PAGE 11]		32,293,749	21,736,917	3,527,528	6,056,168	3,440,702	1,316,106	392,597	(4,176,270)
9	INVESTMENT TAX CREDIT	12	<u>(221,354)</u>	<u>(153,115)</u>	<u>(19,278)</u>	<u>(16,546)</u>	<u>(10,302)</u>	<u>(11,105)</u>	<u>(47)</u>	<u>(10,962)</u>
10	NET INCOME TAXES		32,072,395	21,583,802	3,508,250	6,039,622	3,430,400	1,305,001	392,550	(4,187,231)
11	OPERATING INCOME		181,346,268	123,894,690	17,548,238	22,548,362	13,223,905	8,363,133	987,244	(5,219,304)
12	RATE BASE [PAGE 10]		2,958,295,013	2,034,129,087	256,700,774	226,410,102	140,428,775	150,874,694	549,766	149,201,817
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	6.091%	6.836%	9.959%	9.417%	5.543%	179.575%	-3.498%
14	UNITIZED RETURN		1.00000	0.99364	1.11517	1.62463	1.53622	0.90424	29.29445	(0.57064)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 3 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	80,887,198	55,945,631	7,039,613	6,040,656	3,768,535	4,064,582	15,369	4,012,814
2	350-362	UNDERGROUND STORAGE PLANT	25	7,169,335	5,321,439	848,993	826,839	153,424	7,743	10,897	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,691	1,956	2,051	1,337	1,461	0	1,449
4	374.20	LAND - OTHER DISTRIBUTION	22	3,361,093	2,096,986	299,608	314,094	204,758	223,714	0	221,933
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	59,496	8,501	8,912	5,809	6,347	0	6,297
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	4,778,410	2,981,250	425,948	446,543	291,101	318,051	0	315,518
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	8	1	1	1	1	0	1
9	374.50	RIGHTS OF WAY	22	3,233,171	2,017,176	288,205	302,140	196,965	215,200	0	213,486
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,384	626	657	428	468	0	464
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,503	358	375	244	267	0	265
13	375.40	M & R STRUCTURES - REGULATING	22	7,939,336	4,953,352	707,712	741,931	483,664	528,442	0	524,234
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	24,324	2,802
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,440	11,425	29,804	28,800	0	14,759
16	375.70	M & R STRUCTURES - OTHER	11	42,981,846	29,728,394	3,740,710	3,209,884	2,002,524	2,159,838	8,167	2,132,329
17	375.71	M & R STRUCTURES - OTHER LEASED	11	7,122,746	4,926,447	619,893	531,927	331,849	357,918	1,353	353,359
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,304	1,472	1,543	1,006	1,099	0	1,091
19	376.00	MAINS	22	2,573,194,470	1,605,416,030	229,374,555	240,465,023	156,759,007	171,271,824	0	169,908,031
20	376.00	DIRECT - MAINS - MLDS		141,586	0	0	0	0	0	141,540	45
21	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	14,671,309	2,096,170	2,197,522	1,432,563	1,565,190	0	1,552,727
22	376.30	MAINS-BARE STEEL	22	47,177,611	29,434,112	4,205,412	4,408,748	2,874,060	3,140,142	0	3,115,138
23	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
24	376.80	MAINS-CAST IRON	22	(0)	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	1,444,656	901,321	128,777	135,003	88,009	96,156	0	95,391
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	204,100,076	127,338,038	18,193,481	19,073,152	12,433,777	13,584,901	0	13,476,728
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	419,228	261,556	37,370	39,177	25,539	27,904	0	27,682
29	379.10	M & R EQUIP - CITY GATE	22	136,417	85,110	12,160	12,748	8,311	9,080	0	9,008
30	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(281)	(40)	(42)	(27)	(30)	0	(30)
31	380.00	SERVICES	15	855,169,618	778,520,765	62,350,417	11,536,238	1,830,063	538,757	0	393,378
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	44,799,656	34,665,078	6,653,645	3,094,312	292,990	73,471	4,928	15,232
35	381.10	AUTOMATIC METER READING	16	25,134,959	19,448,929	3,733,044	1,736,072	164,383	41,221	2,765	8,546
36	382.00	METER INSTALLATIONS	16	45,542,208	35,239,650	6,763,929	3,145,600	297,846	74,689	5,010	15,484
37	383.00	HOUSE REGULATORS	21	17,656,503	16,128,686	1,243,901	250,369	27,191	4,414	530	1,413
38	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,183,250	245,503	49,414	5,367	871	105	279
39	385.00	IND M&R EQUIPMENT	17	7,324,965	0	122,327	970,558	2,531,801	2,446,538	0	1,253,741
40	385.00	DIRECT - IND M&R EQUIPMENT		478,276	0	0	0	0	0	463,871	14,405
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,018,904	0	17,016	135,005	352,174	340,314	0	174,396
42	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,453	1,693	1,453	906	977	4	965
43	387.20	OTHER EQUIP ODORIZATION	11	117,248	81,094	10,204	8,756	5,463	5,892	22	5,817
44	387.42	OTHER EQUIP RADIO	11	119,609	82,728	10,410	8,932	5,573	6,010	23	5,934
45	387.44	OTHER EQUIP COMMUNICATION	11	588,831	407,265	51,246	43,974	27,434	29,589	112	29,212
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	11,112,902	7,686,239	967,156	829,912	517,750	558,423	2,112	551,311
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
48	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,522,579</u>	<u>191,585</u>	<u>164,399</u>	<u>102,562</u>	<u>110,619</u>	<u>418</u>	<u>109,210</u>
49		TOTAL DISTRIBUTION PLANT		3,935,404,105	2,721,880,898	342,506,389	293,877,806	183,332,229	197,768,560	806,232	195,231,992
50	389-398	GENERAL PLANT	11	<u>37,620,859</u>	26,020,467	3,274,143	2,809,526	1,752,756	1,890,448	7,148	1,866,371
51		TOTAL GROSS PLANT		<u>4,061,081,498</u>	<u>2,809,168,435</u>	<u>353,669,138</u>	<u>303,554,827</u>	<u>189,006,943</u>	<u>203,731,333</u>	<u>839,646</u>	<u>201,111,176</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 4 OF 13

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT. NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC FACTOR</u> <u>(C)</u>	<u>TOTAL COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$	<u>FLEX</u> <u>(K)</u> \$
1	301-305	INTANGIBLE PLANT	11	30,097,805	20,817,147	2,619,412	2,247,704	1,402,257	1,512,415	5,719	1,493,152
2	350-362	UNDERGROUND STORAGE PLANT	25	5,915,001	4,390,410	700,454	682,177	126,581	6,388	8,991	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	234,689	146,422	20,920	21,932	14,297	15,621	0	15,497
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	995,037	620,804	88,698	92,986	60,618	66,230	0	65,702
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	1,864,695	1,163,383	166,219	174,256	113,597	124,114	0	123,126
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	1,565,452	976,686	139,544	146,292	95,367	104,197	0	103,367
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	5,052	0	0	0	0	0	4,631	420
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,624	0	1,280	10,153	26,484	25,592	0	13,115
16	375.70	M & R STRUCTURES - OTHER	11	6,406,439	4,431,014	557,552	478,433	298,476	321,924	1,217	317,823
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,373,155	2,333,043	293,566	251,907	157,155	169,501	641	167,342
18	375.80	M & R STRUCTURES - COMMUNICATION	22	8,999	5,614	802	841	548	599	0	594
19	376.00	MAINS	22	340,878,631	212,674,178	30,385,921	31,855,108	20,766,326	22,688,882	0	22,508,216
20	376.00	DIRECT - MAINS - MLDS		44,704	0	0	0	0	0	44,664	40
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	33,350,989	20,807,682	2,972,907	3,116,650	2,031,742	2,219,842	0	2,202,166
23	376.30	DIRECT - MAINS-BARE STEEL		77,846	0	0	0	0	0	77,846	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	26,682,838	16,647,423	2,378,508	2,493,511	1,625,519	1,776,010	0	1,761,868
27	378.20	DIRECT - M & R EQUIP-GEN-REG		112,657	0	0	0	0	0	0	112,657
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	86,207	53,785	7,685	8,056	5,252	5,738	0	5,692
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	172,489,154	157,028,951	12,576,184	2,326,879	369,127	108,668	0	79,345
32	380.00	DIRECT - SERVICES		1,314	0	0	0	0	0	436	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	19,420,683	15,027,336	2,884,360	1,341,387	127,011	31,850	2,136	6,603
35	381.10	AUTOMATIC METER READING	16	19,754,808	15,285,875	2,933,984	1,364,465	129,196	32,398	2,173	6,717
36	382.00	METER INSTALLATIONS	16	16,518,699	12,781,839	2,453,357	1,140,947	108,032	27,091	1,817	5,616
37	383.00	HOUSE REGULATORS	21	8,581,133	7,838,608	604,541	121,681	13,215	2,145	257	687
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	2,839,179	0	47,414	376,191	981,334	948,286	0	485,954
40	385.00	DIRECT - IND M&R EQUIPMENT		99,994	0	0	0	0	0	93,657	6,337
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	3,700,379	2,559,367	322,044	276,344	172,401	185,944	703	183,576
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		18,143	0	0	0	0	0	18,143	0
48	387.50	GPS EQUIPMENT	11	<u>1,932,953</u>	<u>1,336,927</u>	<u>168,225</u>	<u>144,353</u>	<u>90,056</u>	<u>97,131</u>	<u>367</u>	<u>95,894</u>
49		TOTAL DISTRIBUTION PLANT		661,120,453	471,718,936	59,003,711	45,742,370	27,185,755	28,951,761	248,689	28,269,231
50	389-398	GENERAL PLANT	11	<u>11,134,452</u>	<u>7,701,144</u>	<u>969,031</u>	<u>831,521</u>	<u>518,754</u>	<u>559,506</u>	<u>2,116</u>	<u>552,380</u>
51		TOTAL DEPRECIATION RESERVE		<u>708,267,711</u>	<u>504,627,636</u>	<u>63,292,609</u>	<u>49,503,772</u>	<u>29,233,347</u>	<u>31,030,070</u>	<u>265,514</u>	<u>30,314,764</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 5 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT. NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	301-305	INTANGIBLE PLANT	11	11,533,302	7,977,008	1,003,743	861,307	537,337	579,548	2,191	572,167
2	350-362	UNDERGROUND STORAGE PLANT	25	575,302	427,018	68,127	66,350	12,312	621	875	0
<u>DISTRIBUTION PLANT</u>											
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	82,275	51,331	7,334	7,689	5,012	5,476	0	5,433
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	34,750	21,681	3,098	3,247	2,117	2,313	0	2,295
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	190,323	118,742	16,965	17,786	11,595	12,668	0	12,567
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	534	0	0	0	0	0	479	55
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	483	0	8	64	167	161	0	83
16	375.70	M & R STRUCTURES - OTHER	11	1,207,250	834,994	105,067	90,157	56,246	60,664	229	59,892
17	375.71	M & R STRUCTURES - OTHER LEASED	11	558,661	386,398	48,620	41,721	26,028	28,073	106	27,715
18	375.80	M & R STRUCTURES - COMMUNICATION	22	349	218	31	33	21	23	0	23
19	376.00	MAINS	22	55,300,535	34,502,004	4,929,490	5,167,835	3,368,909	3,680,804	0	3,651,494
20	376.00	DIRECT - MAINS - MLDS		2,704	0	0	0	0	0	2,703	1
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	1,272,816	794,110	113,459	118,945	77,540	84,719	0	84,044
23	376.30	DIRECT - MAINS-BARE STEEL		8	0	0	0	0	0	8	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	8,662,466	5,404,513	772,172	809,508	527,717	576,574	0	571,983
27	378.20	DIRECT - M & R EQUIP-GEN-REG		24,536	0	0	0	0	0	0	24,536
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	5,881	3,669	524	550	358	391	0	388
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	25,843,593	23,527,232	1,884,256	348,630	55,305	16,282	0	11,888
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	15	27
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,057,168	818,015	157,011	73,019	6,914	1,734	116	359
35	381.10	AUTOMATIC METER READING	16	1,130,030	874,395	167,832	78,051	7,390	1,853	124	384
36	382.00	METER INSTALLATIONS	16	852,161	659,385	126,563	58,859	5,573	1,398	94	290
37	383.00	HOUSE REGULATORS	21	440,003	401,930	30,998	6,239	678	110	13	35
38	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
39	385.00	IND M&R EQUIPMENT	17	409,431	0	6,838	54,250	141,516	136,750	0	70,078
40	385.00	DIRECT - IND M&R EQUIPMENT		20,518	0	0	0	0	0	19,900	618
41	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
42	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
43	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
44	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
45	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	550,313	380,624	47,894	41,097	25,639	27,653	105	27,301
47	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,930	0	0	0	0	0	2,930	0
48	387.50	GPS EQUIPMENT	11	123,301	85,281	10,731	9,208	5,745	6,196	23	6,117
49		TOTAL DISTRIBUTION PLANT		97,773,061	68,864,521	8,428,891	6,926,886	4,324,470	4,643,841	26,846	4,557,605
51	389-398	GENERAL PLANT	11	1,708,268	1,181,523	148,671	127,574	79,588	85,841	325	84,747
52		NET DEPRECIATION & AMORTIZATION EXPENSE		111,589,933	78,450,071	9,649,432	7,982,116	4,953,706	5,309,851	30,237	5,214,520
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,134,298	3,551,137	446,838	383,429	239,207	257,999	976	254,713
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		116,724,231	82,001,208	10,096,270	8,365,546	5,192,913	5,567,850	31,212	5,469,232

**COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 6 OF 13
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		449,885,130	379,658,661	38,757,413	25,783,219	5,369,472	277,831	38,534	0
2		USP REVENUE		40,105,076	40,105,076	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
5		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
6		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
7		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
8		TOTAL SALES REVENUE		712,991,806	592,106,730	61,432,516	47,393,001	10,940,397	557,860	561,302	0
TRANSPORTATION REVENUE											
9	489.00	TRANSPORTATION BASE REVENUE		162,532,796	49,388,090	16,188,239	31,544,855	30,845,636	28,879,596	1,407,326	4,279,054
10		USP REVENUE		5,769,296	5,769,296	0	0	0	0	0	0
11		STAS REVENUE		0	0	0	0	0	0	0	0
12		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
13		FLEX REVENUE		0	0	0	0	0	0	0	0
14		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15		TOTAL TRANSPORTATION REVENUE		182,548,666	62,489,666	18,983,746	35,663,642	30,845,636	28,879,596	1,407,326	4,279,054
MISCELLANEOUS REVENUE											
16	487.00	FORFEITED DISCOUNTS	10	1,008,379	740,120	91,591	94,364	44,399	30,140	2,450	5,314
17	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
18	493.00	RENTS	11	0	0	0	0	0	0	0	0
19	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
20		TOTAL MISCELLANEOUS REVENUE		1,116,875	839,466	99,336	95,631	44,511	30,159	2,454	5,320
21		TOTAL PROPOSED OPERATING REVENUE		<u>896,657,347</u>	<u>655,435,862</u>	<u>80,515,598</u>	<u>83,152,274</u>	<u>41,830,544</u>	<u>29,467,615</u>	<u>1,971,082</u>	<u>4,284,374</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
22	480/481	SALES BASE REVENUE		394,309,250	333,226,776	33,876,299	22,483,508	4,456,336	227,797	38,534	0
23		USP REVENUE		36,891,356	36,891,356	0	0	0	0	0	0
24		STAS REVENUE		0	0	0	0	0	0	0	0
25		RIDER CC - CUSTOMER CHOICE		36,288	28,265	4,108	3,915	0	0	0	0
26		GAS PROCUREMENT REVENUE		453,307	350,649	46,415	44,234	11,434	575	0	0
27		MERCHANT FUNCTION REVENUE		1,581,571	1,470,866	56,684	54,021	0	0	0	0
28		GAS COST REVENUE		<u>220,930,434</u>	<u>170,493,213</u>	<u>22,567,896</u>	<u>21,507,612</u>	<u>5,559,491</u>	<u>279,454</u>	<u>522,768</u>	<u>0</u>
29		TOTAL SALES REVENUE		654,202,206	542,461,125	56,551,402	44,093,290	10,027,261	507,826	561,302	0
TRANSPORTATION REVENUE											
30	489.00	TRANSPORTATION BASE REVENUE		139,725,195	43,110,295	14,149,978	27,512,864	25,599,949	23,678,893	1,407,326	4,265,890
31		USP REVENUE		5,306,988	5,306,988	0	0	0	0	0	0
32		STAS REVENUE		0	0	0	0	0	0	0	0
33		RIDER CC - CUSTOMER CHOICE		10,810	4,066	1,785	4,959	0	0	0	0
34		FLEX REVENUE		0	0	0	0	0	0	0	0
35		GAS COST REVENUE		<u>14,235,764</u>	<u>7,328,214</u>	<u>2,793,722</u>	<u>4,113,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36		TOTAL TRANSPORTATION REVENUE		159,278,757	55,749,563	16,945,485	31,631,651	25,599,949	23,678,893	1,407,326	4,265,890
MISCELLANEOUS REVENUE											
37	487.00	FORFEITED DISCOUNTS	10	915,980	672,302	83,199	85,717	40,331	27,379	2,226	4,827
38	488.00	MISCELLANEOUS REVENUE	6	98,441	90,139	7,027	1,150	101	17	3	5
39	493.00	RENTS	11	0	0	0	0	0	0	0	0
40	495.00	OTHER	6	<u>10,055</u>	<u>9,207</u>	<u>718</u>	<u>117</u>	<u>10</u>	<u>2</u>	<u>0</u>	<u>1</u>
41		TOTAL MISCELLANEOUS REVENUE		1,024,476	771,648	90,943	86,985	40,442	27,397	2,229	4,833
42		TOTAL CURRENT OPERATING REVENUE		<u>814,505,439</u>	<u>598,982,336</u>	<u>73,587,830</u>	<u>75,811,926</u>	<u>35,667,652</u>	<u>24,214,116</u>	<u>1,970,857</u>	<u>4,270,723</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 7 OF 13**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
2	807.00	PURCHASED GAS EXPENSE	4	977,581	739,198	105,432	106,507	23,110	1,163	2,170	0
3	807.00	GAS PROCUREMENT EXPENSE	4	453,307	342,768	48,889	49,388	10,716	539	1,006	0
4		TOTAL PURCHASED GAS		236,597,086	178,903,393	25,515,939	25,777,335	5,593,317	281,157	525,945	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	10,617	7,880	1,257	1,225	227	12	16	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,835	1,362	217	212	39	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,356	5,460	871	848	157	8	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		19,808	14,702	2,346	2,285	424	21	30	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		19,808	14,702	2,346	2,285	424	21	30	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,571,635	6,002,288	736,732	614,586	391,295	419,753	514	406,467
19	871.00	LOAD DISPATCHING	13	313,341	195,484	27,928	29,279	19,086	20,853	25	20,687
20	874.00	MAINS & SERVICES	14	26,315,390	18,259,723	2,241,282	1,944,707	1,224,981	1,327,348	1,579	1,315,770
21	875.00	M & R - GENERAL	13	792,716	494,552	70,655	74,071	48,284	52,755	63	52,335
22	876.00	M & R - INDUSTRIAL	17	320,624	0	5,354	42,483	110,821	107,088	0	54,878
23	878.00	METERS & HOUSE REGULATORS	23	1,760,364	1,400,176	240,184	106,643	10,157	2,500	176	528
24	879.00	CUSTOMER INSTALLATIONS	15	5,858,537	5,333,436	427,146	79,032	12,537	3,691	0	2,695
25	880.00	OTHER	18	3,842,068	2,690,408	330,226	275,476	175,390	188,146	231	182,191
26	881.00	RENTS	18	61,318	42,938	5,270	4,397	2,799	3,003	4	2,908
27		TOTAL DISTRIBUTION OPERATIONS		47,835,993	34,419,004	4,084,777	3,170,674	1,995,351	2,125,137	2,592	2,038,458
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,847	112,633	13,825	11,533	7,343	7,877	10	7,627
29	886.00	STRUCTURES AND IMPROVEMENTS	13	26,846	16,748	2,393	2,509	1,635	1,787	2	1,772
30	887.00	MAINS	13	26,524,141	16,547,616	2,364,097	2,478,416	1,615,585	1,765,182	2,122	1,751,124
31	889.00	M & R - GENERAL	13	1,227,221	765,626	109,382	114,672	74,750	81,672	98	81,021
32	890.00	M & R - INDUSTRIAL	17	153,682	0	2,567	20,363	53,119	51,330	0	26,304
33	892.00	SERVICES	15	5,980,905	5,444,837	436,068	80,682	12,799	3,768	0	2,751
34	893.00	METERS & HOUSE REGULATORS	23	533,853	424,621	72,839	32,341	3,080	758	53	160
35	894.00	OTHER EQUIPMENT	18	1,258,704	881,408	108,186	90,249	57,460	61,639	76	59,688
36		TOTAL DISTRIBUTION MAINTENANCE		35,866,199	24,193,489	3,109,355	2,830,764	1,825,771	1,974,011	2,361	1,930,448
37		TOTAL DISTRIBUTION		83,702,192	58,612,493	7,194,132	6,001,437	3,821,122	4,099,148	4,953	3,968,906

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 8 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	708,802	649,022	50,594	8,279	730	121	21	35
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	7,791,838	7,134,674	556,181	91,009	8,026	1,325	234	390
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	100,416	66,433	28,564	5,219	200	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,771,837	6,302,481	250,016	219,340	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	543,670	(0)	141	11,194	259,896	216,707	17,702	38,030
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,581,571	1,470,866	56,684	54,021	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		42,198,344	42,198,344	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	936,875	871,940	34,589	30,345	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	75,216	(0)	20	1,549	35,956	29,981	2,449	5,261
11	905.00	MISCELLANEOUS	6	4,483	4,105	320	52	5	1	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>60,713,052</u>	<u>58,697,865</u>	<u>977,111</u>	<u>421,008</u>	<u>304,812</u>	<u>248,134</u>	<u>20,406</u>	<u>43,716</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	1,927	1,765	138	23	2	0	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	195,512	179,023	13,956	2,284	201	33	6	10
17	910.00	MISCELLANEOUS	6	1,344,985	1,231,549	96,005	15,709	1,385	229	40	67
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,542,424</u>	<u>1,412,336</u>	<u>110,098</u>	<u>18,016</u>	<u>1,589</u>	<u>262</u>	<u>46</u>	<u>77</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	7,491	6,859	535	88	8	1	0	0
23	913.00	ADVERTISING	6	<u>153,596</u>	<u>140,642</u>	<u>10,964</u>	<u>1,794</u>	<u>158</u>	<u>26</u>	<u>5</u>	<u>8</u>
24		TOTAL SALES		<u>161,087</u>	<u>147,501</u>	<u>11,498</u>	<u>1,882</u>	<u>166</u>	<u>27</u>	<u>5</u>	<u>8</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,887,630	20,917,244	2,453,426	1,901,673	1,169,949	1,241,590	2,600	1,201,148
26	921.00	OFFICE SUPPLIES & EXPENSES	19	4,233,579	3,065,492	359,558	278,697	171,460	181,959	381	176,032
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	30,079,164	21,780,022	2,554,623	1,980,111	1,218,206	1,292,803	2,707	1,250,692
29	924.00	PROPERTY INSURANCE	19	191,229	138,467	16,241	12,589	7,745	8,219	17	7,951
30	925.00	INJURIES AND DAMAGES	19	6,822,200	4,939,887	579,409	449,105	276,299	293,218	614	283,667
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,122,183	11,068,077	1,277,522	947,405	596,117	631,805	756	600,502
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,604,617	1,885,977	221,210	171,462	105,487	111,946	234	108,300
33	930.00	MISCELLANEOUS GENERAL	19	1,227,037	888,485	104,212	80,776	49,695	52,738	110	51,020
34	931.00	RENTS-GENERAL	19	4,314,939	3,124,404	366,468	284,052	174,755	185,456	388	179,415
35	932.00	MAINTENANCE	19	<u>4,563,346</u>	<u>3,304,274</u>	<u>387,565</u>	<u>300,405</u>	<u>184,816</u>	<u>196,133</u>	<u>411</u>	<u>189,744</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>98,045,924</u>	<u>71,112,329</u>	<u>8,320,235</u>	<u>6,406,275</u>	<u>3,954,528</u>	<u>4,195,867</u>	<u>8,219</u>	<u>4,048,471</u>
37		TOTAL O & M EXPENSES		<u>480,781,573</u>	<u>368,900,620</u>	<u>42,131,360</u>	<u>38,628,236</u>	<u>13,675,958</u>	<u>8,824,617</u>	<u>559,604</u>	<u>8,061,179</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 9 OF 13**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGS/DS-1</u>	<u>SGS/DS-2</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>FLEX</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,972	70,243	8,108	6,013	3,783	4,010	5	3,811
2	408.00	FICA	24	<u>2,867,303</u>	<u>2,098,608</u>	<u>242,230</u>	<u>179,637</u>	<u>113,029</u>	<u>119,796</u>	<u>143</u>	<u>113,861</u>
3		TOTAL FEDERAL TAXES		<u>2,963,275</u>	<u>2,168,850</u>	<u>250,338</u>	<u>185,649</u>	<u>116,812</u>	<u>123,806</u>	<u>148</u>	<u>117,672</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	434,680	300,646	37,830	32,462	20,252	21,843	83	21,565
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	69	9	8	5	5	0	5
8	408.00	STATE SALES AND USE TAX	19	182,687	132,282	15,516	12,026	7,399	7,852	16	7,596
9	408.00	OTHER	19	<u>231</u>	<u>167</u>	<u>20</u>	<u>15</u>	<u>9</u>	<u>10</u>	<u>0</u>	<u>10</u>
10		TOTAL STATE TAXES		<u>617,698</u>	<u>433,165</u>	<u>53,374</u>	<u>44,511</u>	<u>27,665</u>	<u>29,710</u>	<u>99</u>	<u>29,175</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,580,973</u>	<u>2,602,015</u>	<u>303,712</u>	<u>230,160</u>	<u>144,477</u>	<u>153,515</u>	<u>247</u>	<u>146,847</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 10 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,061,081,498	2,809,168,435	353,669,138	303,554,827	189,006,943	203,731,333	839,646	201,111,176
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,816,611	449,368	437,642	81,206	4,098	5,768	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(708,267,711)	(504,627,636)	(63,292,609)	(49,503,772)	(29,233,347)	(31,030,070)	(265,514)	(30,314,764)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(121,333)	(19,358)	(18,853)	(3,498)	(177)	(248)	0
5		NET PLANT		3,356,445,013	2,307,236,077	290,806,539	254,469,845	159,851,304	172,705,184	579,652	170,796,413
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,332,307	921,490	115,951	99,497	62,072	66,948	253	66,096
7	164.00	GAS STORED UNDERGROUND - FSS	25	40,836,689	30,311,032	4,835,881	4,709,695	873,905	44,104	62,072	0
8	165.00	PREPAYMENTS	19	4,065,141	2,943,528	345,252	267,608	164,638	174,720	366	169,029
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		46,234,137	34,176,050	5,297,084	5,076,800	1,100,615	285,772	62,691	235,125
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	67,706,185	46,833,723	5,896,532	5,061,037	3,151,046	3,396,819	14,218	3,352,810
14	282.00	ACCUMULATED DEF INCOME TAX	12	(508,547,561)	(351,772,520)	(44,289,407)	(38,013,930)	(23,667,803)	(25,513,831)	(106,795)	(25,183,275)
15	283.00	ACCUMULATED DEF INCOME TAX	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL DEFERRED INCOME TAXES		(440,841,376)	(304,938,797)	(38,392,875)	(32,952,893)	(20,516,757)	(22,117,012)	(92,577)	(21,830,465)
17	235.00	CUSTOMER DEPOSITS	9	(3,554,025)	(2,351,271)	(1,010,978)	(184,703)	(7,073)	0	0	0
18	252.00	CUSTOMER ADVANCES	22	<u>11,265</u>	<u>7,028</u>	<u>1,004</u>	<u>1,053</u>	<u>686</u>	<u>750</u>	<u>0</u>	<u>744</u>
19		RATE BASE		<u>2,958,295,013</u>	<u>2,034,129,087</u>	<u>256,700,774</u>	<u>226,410,102</u>	<u>140,428,775</u>	<u>150,874,694</u>	<u>549,766</u>	<u>149,201,817</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 11 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
2	STATUTORY ADJUSTMENTS	12	(105,048,704)	(72,664,289)	(9,148,692)	(7,852,391)	(4,888,967)	(5,270,294)	(22,060)	(5,202,012)
3	INTEREST ON DEBT		(58,870,071)	(40,479,169)	(5,108,345)	(4,505,561)	(2,794,533)	(3,002,406)	(10,940)	(2,969,116)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(27,410,719)</u>	<u>(18,960,543)</u>	<u>(2,387,200)</u>	<u>(2,048,951)</u>	<u>(1,275,695)</u>	<u>(1,375,196)</u>	<u>(5,756)</u>	<u>(1,357,379)</u>
5	STATE TAXABLE INCOME		22,089,169	13,374,492	4,412,252	14,181,081	7,695,110	20,238	1,341,037	(18,935,042)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,797,926)</u>	<u>(5,393,982)</u>	<u>(679,121)</u>	<u>(582,895)</u>	<u>(362,916)</u>	<u>(391,222)</u>	<u>(1,638)</u>	<u>(386,153)</u>
	STATE TAXABLE INCOME		14,291,243	7,980,510	3,733,130	13,598,186	7,332,195	(370,984)	1,339,400	(19,321,195)
7	STATE NET INCOME TAX @ 9.99%		1,427,695	797,253	372,940	1,358,459	732,486	(37,061)	133,806	(1,930,187)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		1,427,695	797,253	372,940	1,358,459	732,486	(37,061)	133,806	(1,930,187)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		213,418,663	145,478,492	21,056,488	28,587,984	16,654,305	9,668,134	1,379,794	(9,406,535)
11	STATE NET INCOME TAX (LINE 9)		(1,427,695)	(797,253)	(372,940)	(1,358,459)	(732,486)	37,061	(133,806)	1,930,187
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(163,918,774)</u>	<u>(113,385,895)</u>	<u>(14,275,686)</u>	<u>(12,252,928)</u>	<u>(7,628,780)</u>	<u>(8,223,805)</u>	<u>(34,423)</u>	<u>(8,117,258)</u>
13	FEDERAL TAXABLE INCOME		48,072,193	31,295,345	6,407,863	14,976,597	8,293,039	1,481,391	1,211,565	(15,593,605)
14	FEDERAL INCOME TAX @ 21%		10,095,161	6,572,022	1,345,651	3,145,085	1,741,538	311,092	254,429	(3,274,657)
15	DEFERRED INCOME TAXES	12	23,878,126	16,516,977	2,079,546	1,784,890	1,111,288	1,197,966	5,014	1,182,445
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,107,233)	(2,149,335)	(270,609)	(232,266)	(144,611)	(155,890)	(653)	(153,870)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		30,866,054	20,939,665	3,154,588	4,697,710	2,708,216	1,353,168	258,791	(2,246,082)
20	STATE NET INCOME TAX (LINE 9)		<u>1,427,695</u>	<u>797,253</u>	<u>372,940</u>	<u>1,358,459</u>	<u>732,486</u>	<u>(37,061)</u>	<u>133,806</u>	<u>(1,930,187)</u>
21	TOTAL INCOME TAXES		<u>32,293,749</u>	<u>21,736,917</u>	<u>3,527,528</u>	<u>6,056,168</u>	<u>3,440,702</u>	<u>1,316,106</u>	<u>392,597</u>	<u>(4,176,270)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 12 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	760,752,000	448,800,000	87,000,000	106,200,000	65,877,000	52,875,000	0	48,648,000
2	PERCENT		100.000%	52.600%	11.436%	13.960%	8.659%	6.950%	0.000%	6.395%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	40,187,696	31,030,925	4,107,511	3,914,532	1,011,865	50,863	72,000	0
4	PERCENT		100.000%	77.214%	10.221%	9.741%	2.518%	0.127%	0.179%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	68,196,163	35,096,960	5,891,881	8,873,377	6,997,482	11,336,463	0	9,070,033
6	PERCENT		100.000%	45.424%	7.625%	11.484%	9.056%	14.672%	0.000%	11.739%
7	GAS PURCHASED EXPENSE	4	235,166,198	177,821,427	25,361,618	25,621,440	5,559,491	279,454	522,768	0
8	PERCENT		100.000%	75.615%	10.785%	10.895%	2.364%	0.119%	0.222%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	49.609%	9.050%	12.095%	8.434%	10.337%	0.000%	10.475%
11	AVERAGE NO. OF CUSTOMERS	6	445,886	408,304	31,827	5,206	461	76	12	22
12	PERCENT		100.000%	91.566%	7.138%	1.168%	0.103%	0.017%	0.003%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	10,780,271	10,033,086	397,994	349,191	0	0	0	0
14	PERCENT		100.000%	93.069%	3.692%	3.239%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	56,226,864	0	15,723	1,244,486	28,900,392	24,097,635	1,968,628	4,229,036
16	PERCENT		100.000%	0.000%	0.026%	2.059%	47.804%	39.860%	3.256%	6.995%
17	CUSTOMER DEPOSITS	9	3,061,609	2,025,505	870,896	159,110	6,098	0	0	0
18	PERCENT		100.000%	66.158%	28.446%	5.197%	0.199%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	911,176	673,585	82,758	85,266	40,116	27,234	2,217	4,803
20	PERCENT		100.000%	73.397%	9.083%	9.358%	4.403%	2.989%	0.243%	0.527%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,679,026,661	2,677,432,700	336,913,493	289,078,570	180,338,169	194,539,294	724,436	192,043,854
22	PERCENT		100.000%	69.165%	8.703%	7.468%	4.659%	5.025%	0.019%	4.961%
23	GROSS PLANT	12	4,061,081,498	2,809,168,435	353,669,138	303,554,827	189,006,943	203,731,333	839,646	201,111,176
24	PERCENT		100.000%	69.172%	8.709%	7.475%	4.654%	5.017%	0.021%	4.952%
25	MAINS - ACCOUNT 376	13	2,644,109,951	1,649,521,450	235,676,137	247,071,293	161,065,630	175,977,156	222,344	174,575,941
26	PERCENT		100.000%	62.387%	8.913%	9.344%	6.091%	6.655%	0.008%	6.602%

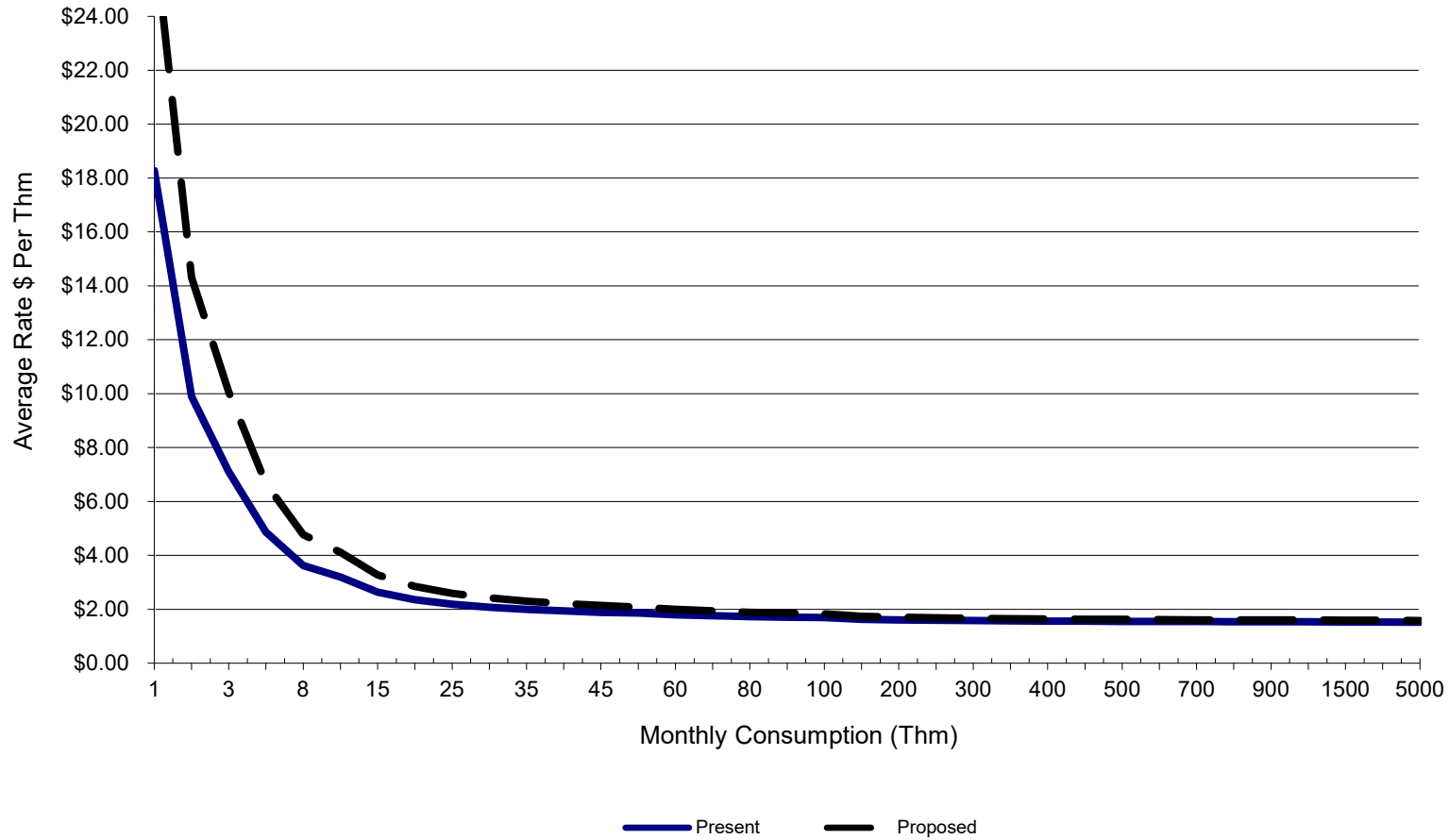
**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

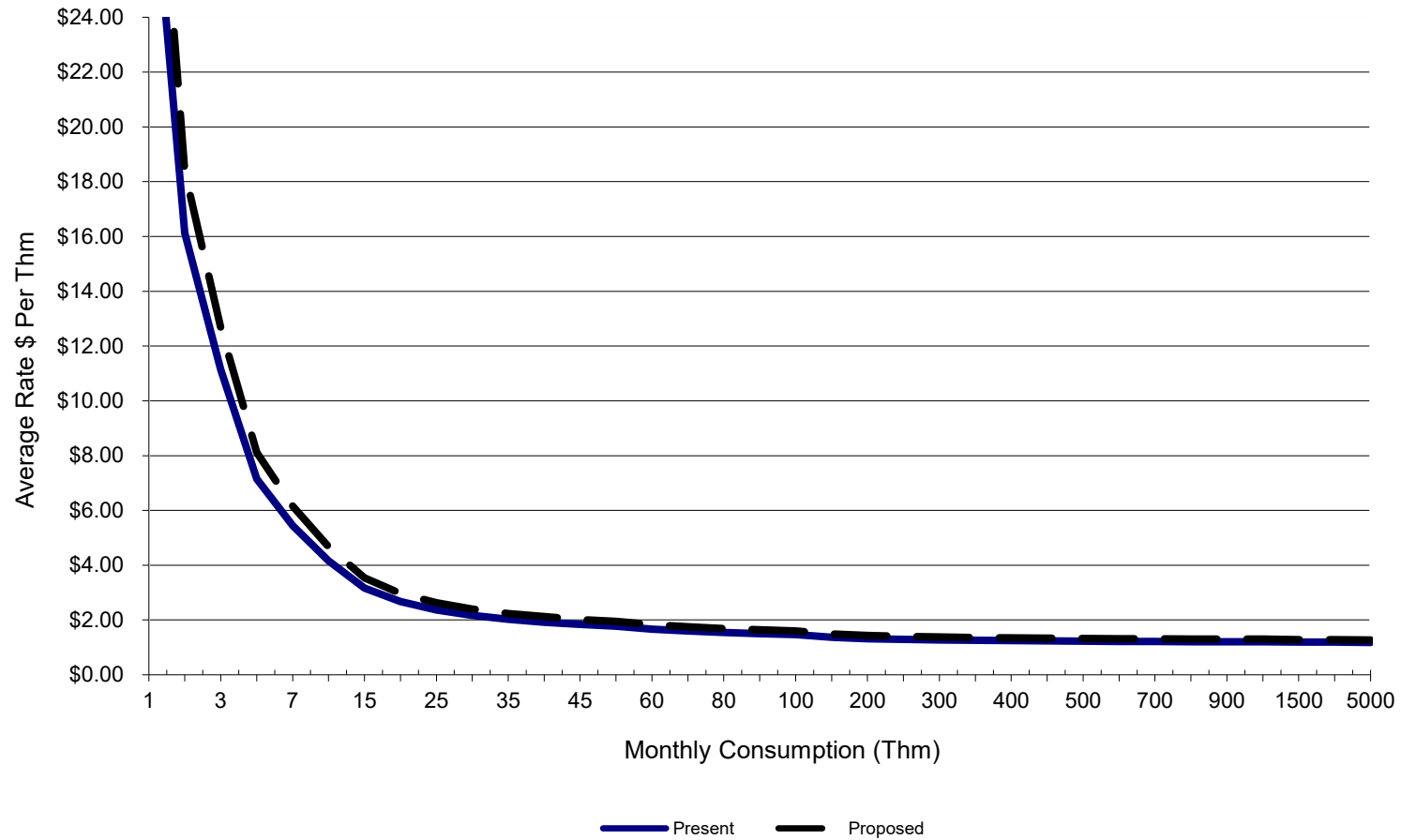
**111, SCHEDULE 3
PAGE 13 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,324,310,811	2,428,042,215	298,026,554	258,607,531	162,895,693	176,515,913	222,905	174,970,312
28	PERCENT		100.000%	69.388%	8.517%	7.390%	4.655%	5.044%	0.006%	5.000%
29	SERVICES	15	682,114,575	621,271,819	49,753,729	9,203,137	1,458,945	426,945	0	311,002
30	PERCENT		100.000%	91.037%	7.291%	1.349%	0.214%	0.063%	0.000%	0.046%
31	METERS	16	32,930,330	25,489,253	4,892,469	2,275,242	215,583	54,081	3,702	11,110
32	PERCENT		100.000%	77.378%	14.852%	6.907%	0.654%	0.164%	0.011%	0.034%
33	INDUSTRIAL M & R	17	4,142,526	0	83,468	662,241	1,727,508	1,669,309	0	855,474
34	PERCENT		100.000%	0.000%	1.670%	13.250%	34.564%	33.400%	0.000%	17.116%
35	OTHER DISTRIBUTION O & M EXPENSES	18	66,497,595	48,882,819	5,999,894	5,005,196	3,186,835	3,418,731	4,119	3,310,025
36	PERCENT		100.000%	70.025%	8.595%	7.170%	4.565%	4.897%	0.006%	4.742%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	91,492,522	69,123,233	8,108,056	6,284,072	3,866,087	4,102,608	8,466	3,969,416
38	PERCENT		100.000%	72.409%	8.493%	6.583%	4.050%	4.298%	0.009%	4.158%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.174%	8.777%	6.594%	3.750%	2.974%	0.000%	2.731%
41	HOUSE REGULATORS (GPA 383)	21	3,540,442	3,234,348	249,448	50,215	5,457	878	96	288
42	PERCENT		100.000%	91.347%	7.045%	1.418%	0.154%	0.025%	0.003%	0.008%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	62.390%	8.914%	9.345%	6.092%	6.656%	0.000%	6.603%
45	METERS	23	136,577,161	108,665,592	18,640,022	8,275,768	787,776	194,667	13,337	40,954
46	PERCENT		100.000%	79.539%	13.644%	6.058%	0.577%	0.142%	0.010%	0.030%
47	LABOR	24	34,313,884	26,153,330	3,018,606	2,238,498	1,408,745	1,492,746	1,960	1,418,873
48	PERCENT		100.000%	73.191%	8.448%	6.265%	3.942%	4.178%	0.005%	3.971%
49	SALES AND CHOICE TRANSPORTATION	25	47,284,578	35,096,960	5,599,368	5,453,523	1,011,865	50,863	72,000	0
50	PERCENT		100.000%	74.225%	11.842%	11.533%	2.140%	0.108%	0.152%	0.000%

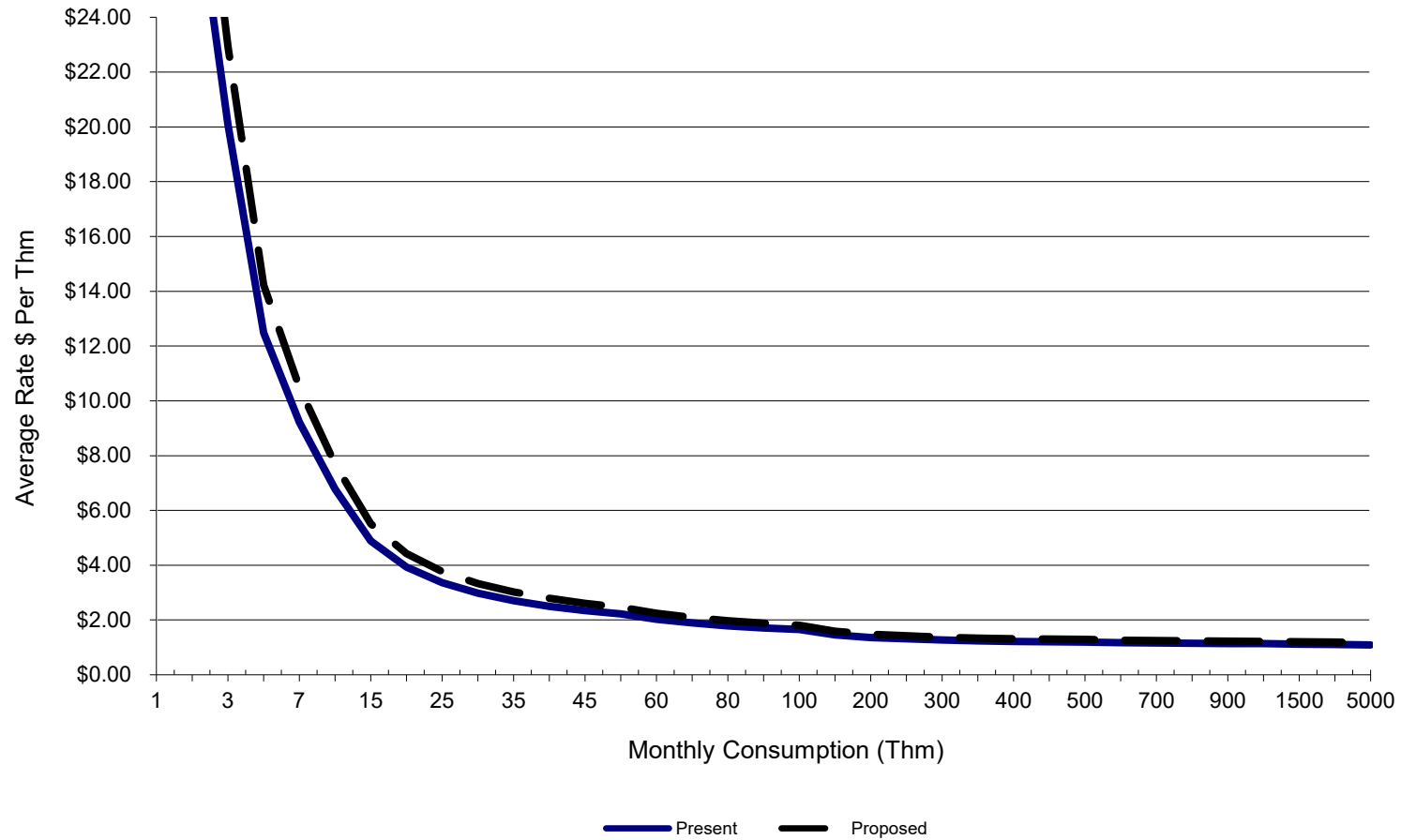
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service



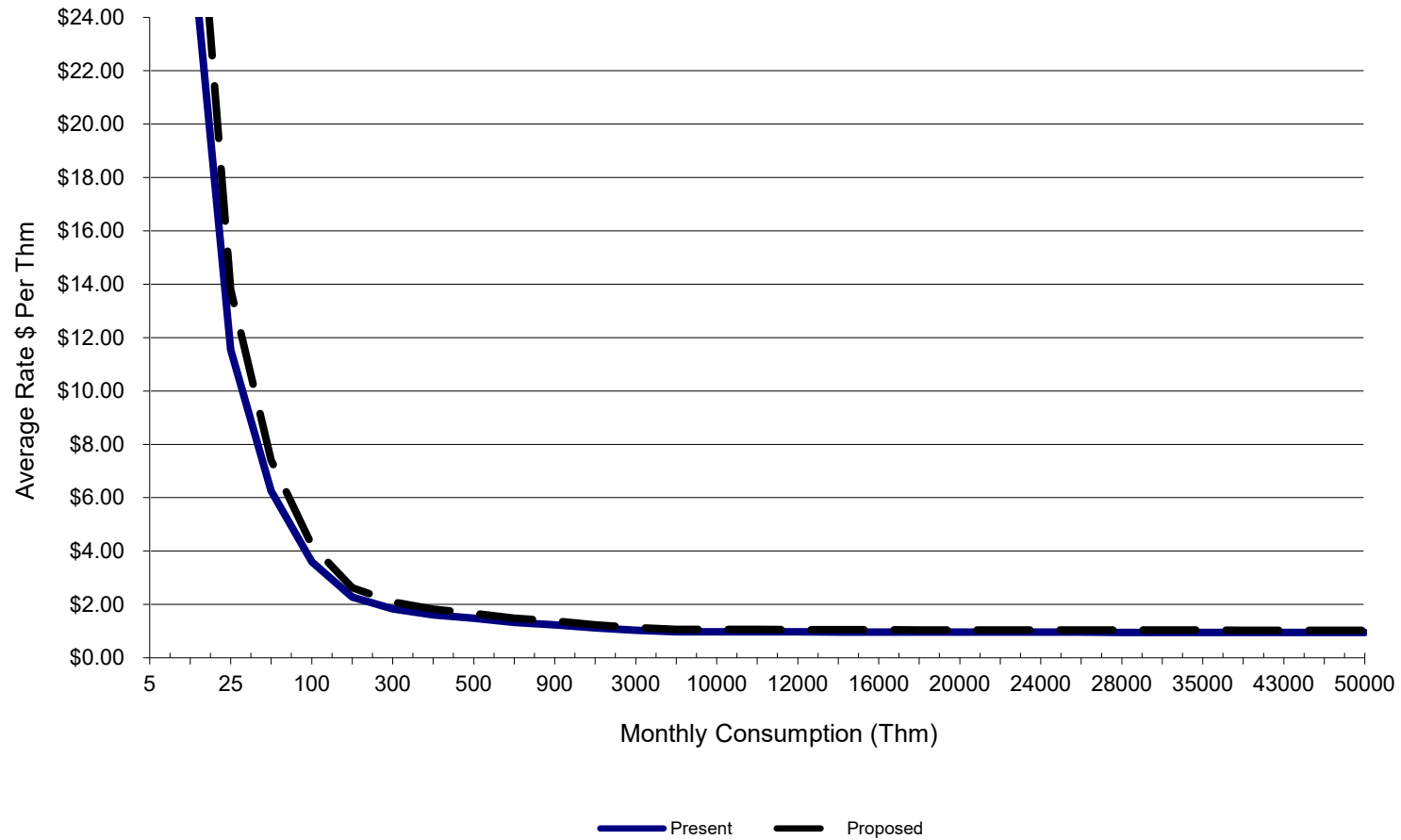
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually)



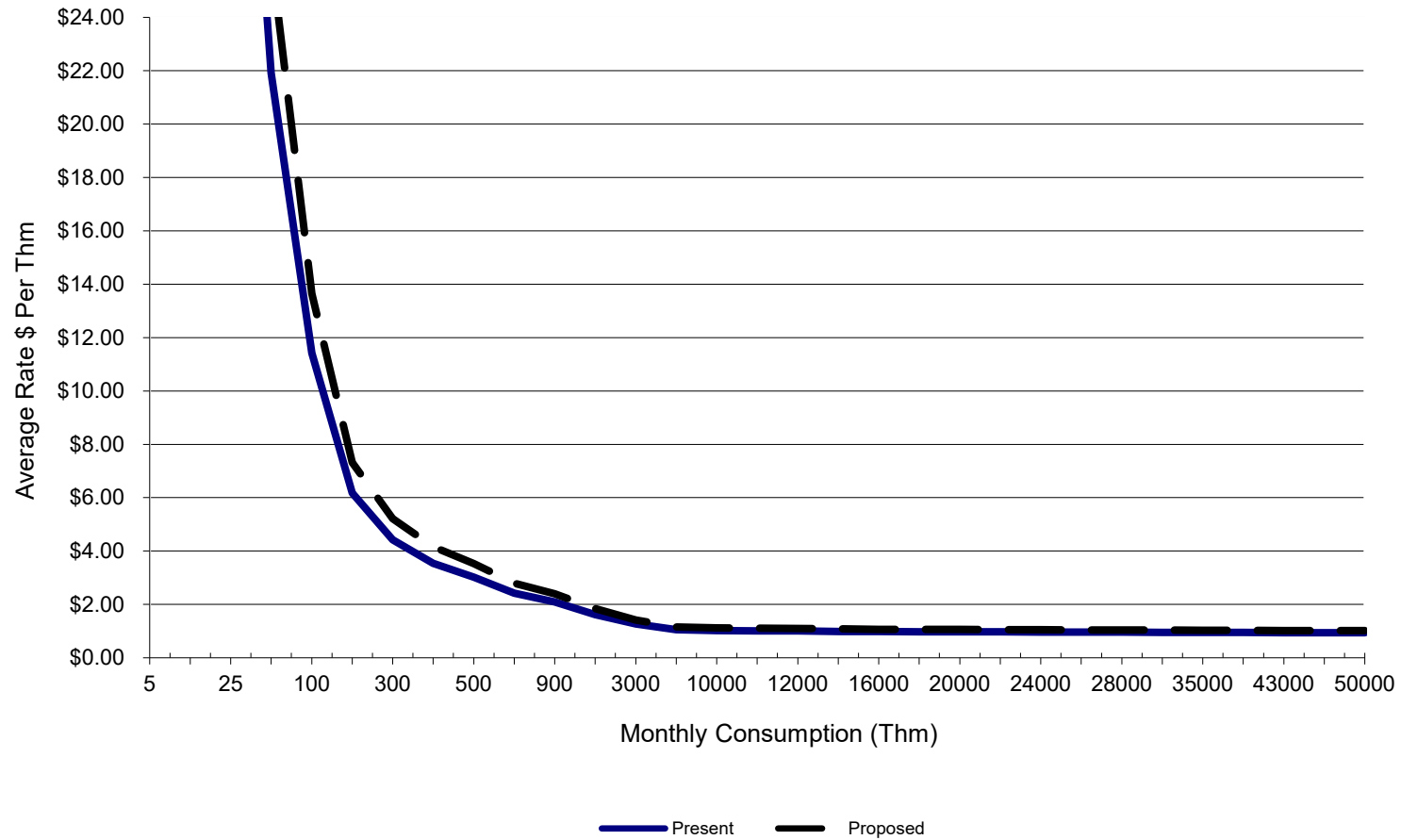
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)



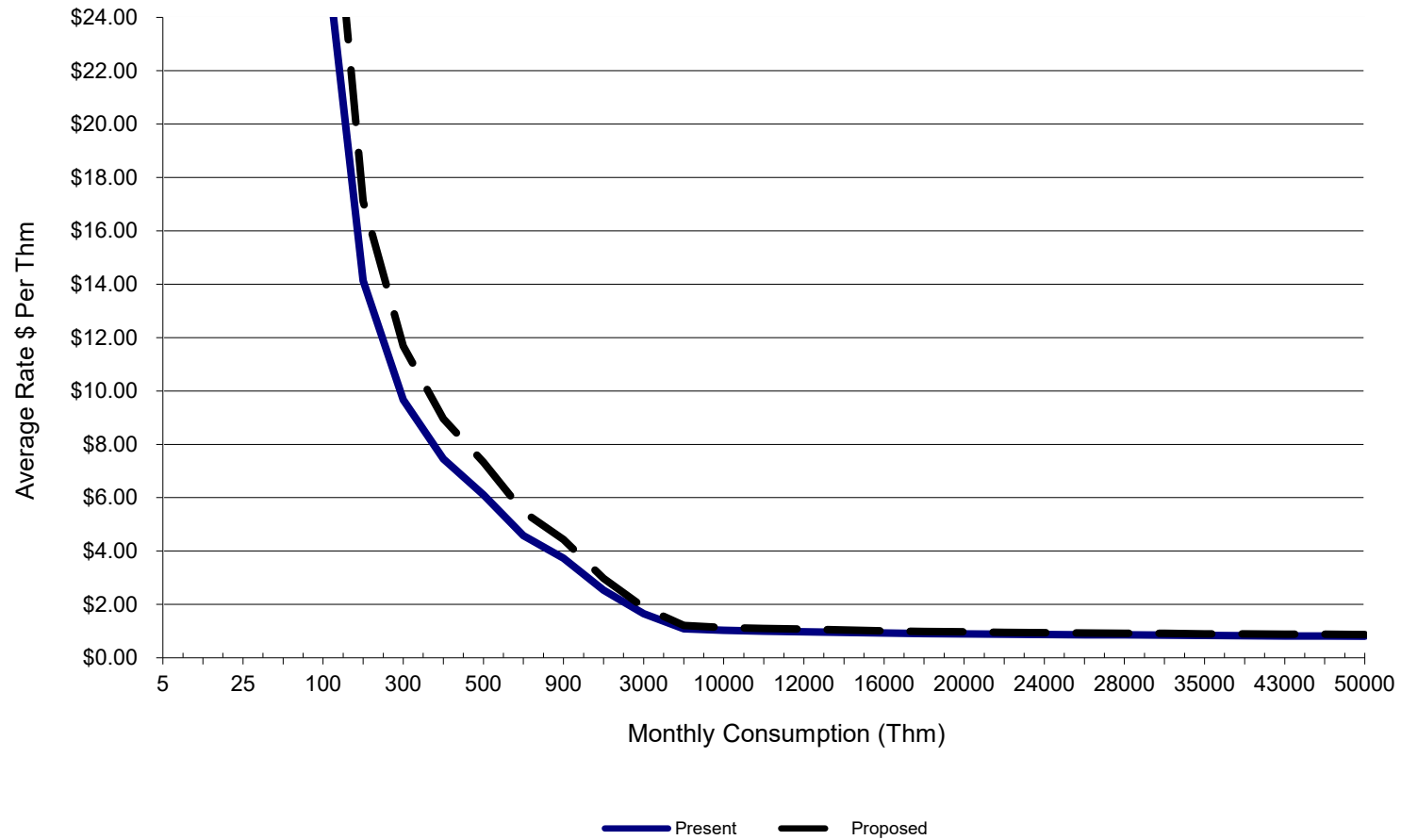
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service ($\leq 110,000$ Thms Annually)



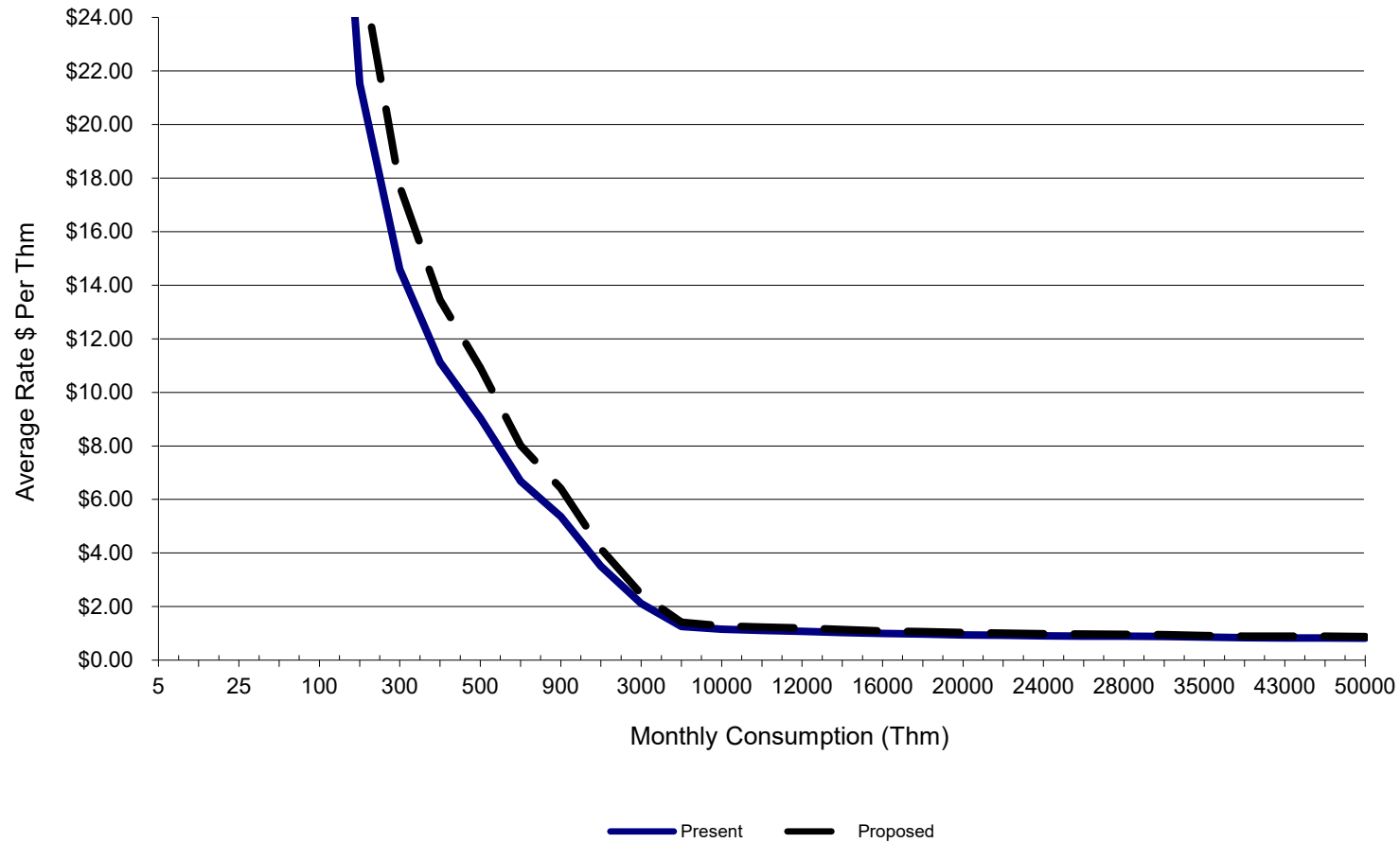
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)



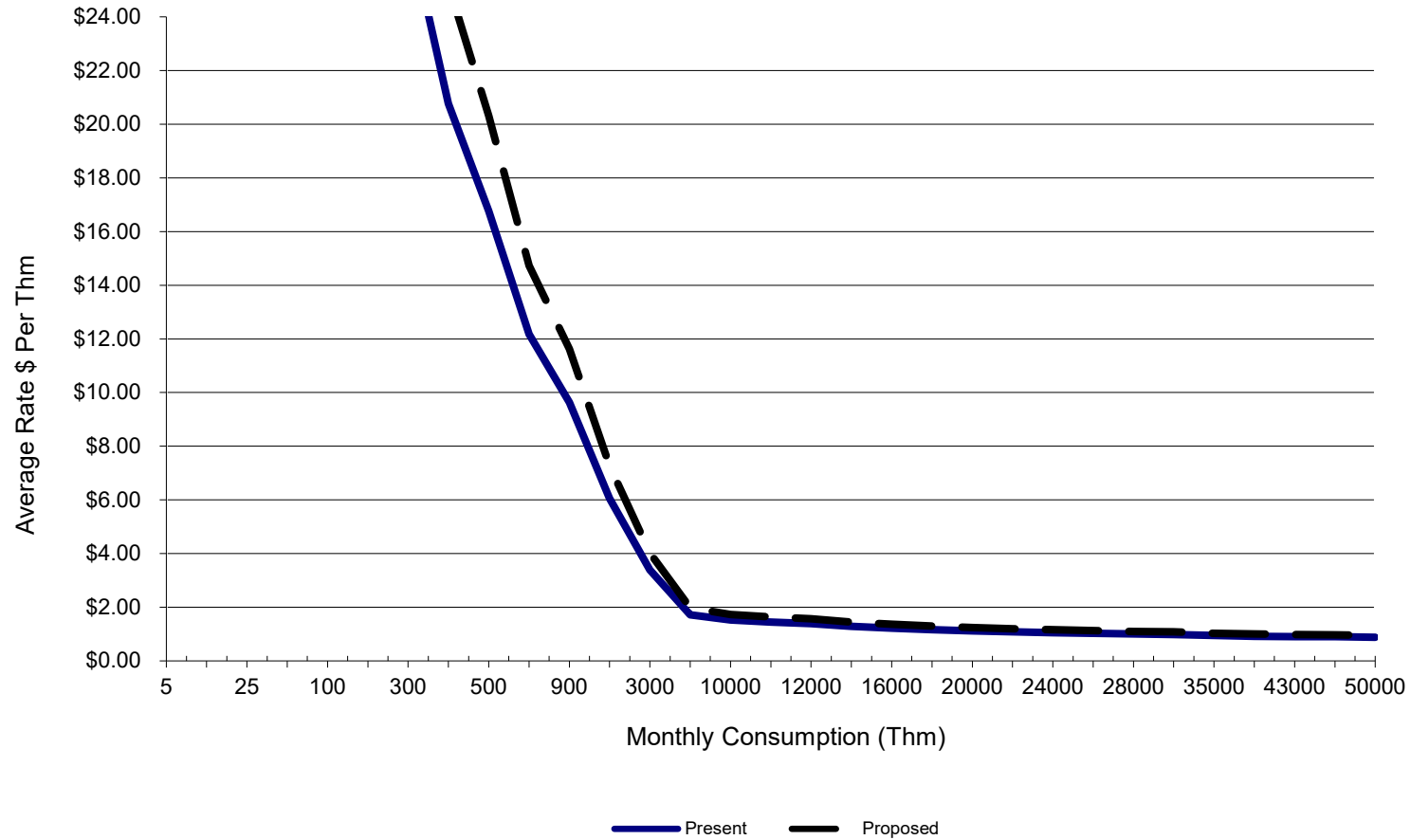
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)



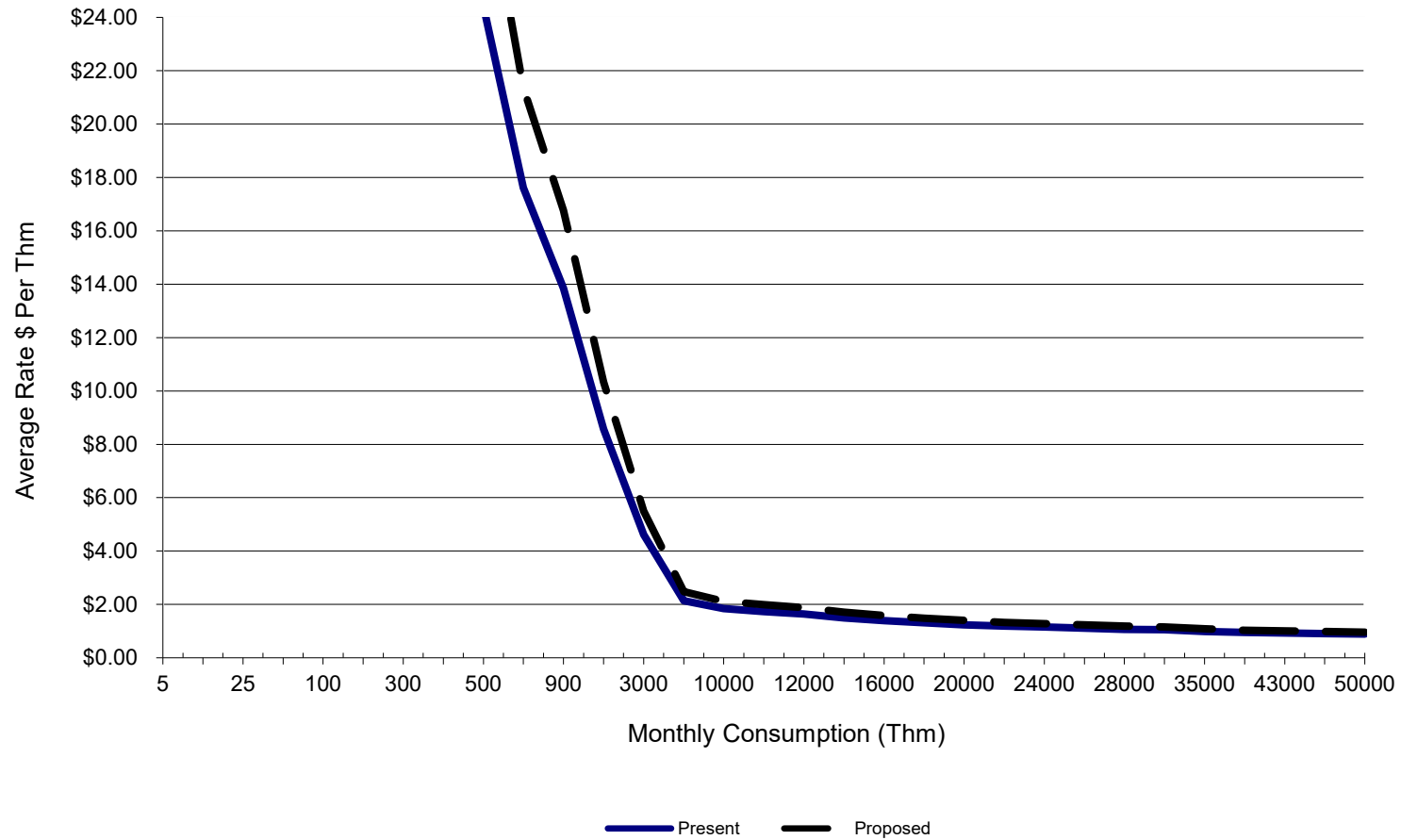
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
RESIDENTIAL SALES SERVICE

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 25.47
COMMODITY CHARGE	\$ 0.83527	\$ 0.87254
RIDER USP	\$ 0.13052	\$ 0.14189
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00474	\$ 0.00474
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ -	\$ 0.00441
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	25.47			8.72	52.06%
1	18.28	27.04	18.28	27.04	8.76	47.92%
2	19.79	28.62	9.90	14.31	8.83	44.62%
3	21.32	30.19	7.11	10.06	8.87	41.60%
5	24.36	33.34	4.87	6.67	8.98	36.86%
8	28.92	38.07	3.62	4.76	9.15	31.64%
10	31.96	41.21	3.20	4.12	9.25	28.94%
15	39.57	49.09	2.64	3.27	9.52	24.06%
20	47.18	56.96	2.36	2.85	9.78	20.73%
25	54.78	64.83	2.19	2.59	10.05	18.35%
30	62.38	72.69	2.08	2.42	10.31	16.53%
35	69.99	80.57	2.00	2.30	10.58	15.12%
40	77.60	88.44	1.94	2.21	10.84	13.97%
45	85.20	96.31	1.89	2.14	11.11	13.04%
50	92.81	104.18	1.86	2.08	11.37	12.25%
60	108.02	119.93	1.80	2.00	11.91	11.03%
70	123.24	135.67	1.76	1.94	12.43	10.09%
80	138.44	151.40	1.73	1.89	12.96	9.36%
90	153.66	167.15	1.71	1.86	13.49	8.78%
100	168.87	182.89	1.69	1.83	14.02	8.30%
150	244.93	261.60	1.63	1.74	16.67	6.81%
200	320.99	340.32	1.60	1.70	19.33	6.02%
250	397.05	419.03	1.59	1.68	21.98	5.54%
300	473.11	497.74	1.58	1.66	24.63	5.21%
350	549.17	576.45	1.57	1.65	27.28	4.97%
400	625.23	655.16	1.56	1.64	29.93	4.79%
450	701.29	733.87	1.56	1.63	32.58	4.65%
500	777.35	812.60	1.55	1.63	35.25	4.53%
600	929.46	970.02	1.55	1.62	40.56	4.36%
700	1,081.58	1,127.44	1.55	1.61	45.86	4.24%
800	1,233.70	1,284.86	1.54	1.61	51.16	4.15%
900	1,385.82	1,442.29	1.54	1.60	56.47	4.07%
1000	1,537.94	1,599.71	1.54	1.60	61.77	4.02%
1500	2,298.54	2,386.84	1.53	1.59	88.30	3.84%
2000	3,059.13	3,173.95	1.53	1.59	114.82	3.75%
5000	7,622.70	7,896.67	1.52	1.58	273.97	3.59%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 SMALL GENERAL SALES SERVICE
 LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 29.92	\$ 34.23
ALL GAS CONSUMED	\$ 0.62048	\$ 0.70989
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00138	\$ 0.00138
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	29.92	34.23			4.31	14.41%
1	31.09	35.49	31.09	35.49	4.40	14.15%
2	32.26	36.75	16.13	18.38	4.49	13.92%
3	33.43	38.01	11.14	12.67	4.58	13.70%
5	35.77	40.53	7.15	8.11	4.76	13.31%
7	38.11	43.05	5.44	6.15	4.94	12.96%
10	41.63	46.84	4.16	4.68	5.21	12.52%
15	47.49	53.15	3.17	3.54	5.66	11.92%
20	53.35	59.46	2.67	2.97	6.11	11.45%
25	59.21	65.77	2.37	2.63	6.56	11.08%
30	65.07	72.08	2.17	2.40	7.01	10.77%
35	70.93	78.39	2.03	2.24	7.46	10.52%
40	76.79	84.70	1.92	2.12	7.91	10.30%
45	82.65	91.01	1.84	2.02	8.36	10.11%
50	88.51	97.32	1.77	1.95	8.81	9.95%
60	100.23	109.94	1.67	1.83	9.71	9.69%
70	111.95	122.56	1.60	1.75	10.61	9.48%
80	123.67	135.18	1.55	1.69	11.51	9.31%
90	135.39	147.80	1.50	1.64	12.41	9.17%
100	147.11	160.42	1.47	1.60	13.31	9.05%
150	205.73	223.51	1.37	1.49	17.78	8.64%
200	264.35	286.60	1.32	1.43	22.25	8.42%
250	322.97	349.69	1.29	1.40	26.72	8.27%
300	381.59	412.78	1.27	1.38	31.19	8.17%
350	440.21	475.87	1.26	1.36	35.66	8.10%
400	498.83	538.96	1.25	1.35	40.13	8.04%
450	557.45	602.05	1.24	1.34	44.60	8.00%
500	616.07	665.14	1.23	1.33	49.07	7.97%
600	733.32	791.33	1.22	1.32	58.01	7.91%
700	850.57	917.52	1.22	1.31	66.95	7.87%
800	967.82	1,043.71	1.21	1.30	75.89	7.84%
900	1,085.07	1,169.90	1.21	1.30	84.83	7.82%
1000	1,202.32	1,296.09	1.20	1.30	93.77	7.80%
1500	1,788.58	1,927.06	1.19	1.28	138.48	7.74%
2000	2,374.84	2,558.03	1.19	1.28	183.19	7.71%
5000	5,892.40	6,343.82	1.18	1.27	451.42	7.66%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 57.00	\$ 65.36
ALL GAS CONSUMED	\$ 0.52647	\$ 0.60374
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
MERCHANT FUNCTION CHARGE	\$ 0.00138	\$ 0.00138
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	57.00	65.36			8.36	14.67%
1	58.08	66.51	58.08	66.51	8.43	14.51%
2	59.16	67.66	29.58	33.83	8.50	14.37%
3	60.24	68.81	20.08	22.94	8.57	14.23%
5	62.39	71.12	12.48	14.22	8.73	13.99%
7	64.54	73.43	9.22	10.49	8.89	13.77%
10	67.78	76.90	6.78	7.69	9.12	13.46%
15	73.17	82.68	4.88	5.51	9.51	13.00%
20	78.56	88.46	3.93	4.42	9.90	12.60%
25	83.95	94.24	3.36	3.77	10.29	12.26%
30	89.34	100.02	2.98	3.33	10.68	11.95%
35	94.73	105.80	2.71	3.02	11.07	11.69%
40	100.12	111.58	2.50	2.79	11.46	11.45%
45	105.51	117.36	2.34	2.61	11.85	11.23%
50	110.90	123.14	2.22	2.46	12.24	11.04%
60	121.68	134.70	2.03	2.25	13.02	10.70%
70	132.46	146.26	1.89	2.09	13.80	10.42%
80	143.24	157.82	1.79	1.97	14.58	10.18%
90	154.02	169.38	1.71	1.88	15.36	9.97%
100	164.80	180.94	1.65	1.81	16.14	9.79%
150	218.72	238.73	1.46	1.59	20.01	9.15%
200	272.64	296.52	1.36	1.48	23.88	8.76%
250	326.56	354.31	1.31	1.42	27.75	8.50%
300	380.48	412.10	1.27	1.37	31.62	8.31%
350	434.40	469.89	1.24	1.34	35.49	8.17%
400	488.32	527.68	1.22	1.32	39.36	8.06%
450	542.24	585.47	1.20	1.30	43.23	7.97%
500	596.16	643.26	1.19	1.29	47.10	7.90%
600	704.01	758.83	1.17	1.26	54.82	7.79%
700	811.86	874.40	1.16	1.25	62.54	7.70%
800	919.71	989.97	1.15	1.24	70.26	7.64%
900	1,027.56	1,105.54	1.14	1.23	77.98	7.59%
1000	1,135.41	1,221.11	1.14	1.22	85.70	7.55%
1500	1,674.67	1,799.00	1.12	1.20	124.33	7.42%
2000	2,213.93	2,376.89	1.11	1.19	162.96	7.36%
5000	5,449.46	5,844.23	1.09	1.17	394.77	7.24%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 265.00	\$ 319.30
ALL GAS CONSUMED	\$ 0.39460	\$ 0.47545
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	265.00	319.30			54.30	20.49%
5	269.72	324.43	53.94	64.89	54.71	20.28%
10	274.44	329.56	27.44	32.96	55.12	20.08%
25	288.62	344.95	11.54	13.80	56.33	19.52%
50	312.25	370.60	6.25	7.41	58.35	18.69%
100	359.51	421.90	3.60	4.22	62.39	17.35%
200	454.03	524.51	2.27	2.62	70.48	15.52%
300	548.55	627.12	1.83	2.09	78.57	14.32%
400	643.07	729.73	1.61	1.82	86.66	13.48%
500	737.59	832.34	1.48	1.66	94.75	12.85%
700	926.62	1,037.54	1.32	1.48	110.92	11.97%
900	1,115.65	1,242.74	1.24	1.38	127.09	11.39%
1500	1,682.75	1,858.35	1.12	1.24	175.60	10.44%
3000	3,100.49	3,397.37	1.03	1.13	296.88	9.58%
8000	7,826.29	8,527.42	0.98	1.07	701.13	8.96%
10000	9,716.61	10,579.44	0.97	1.06	862.83	8.88%
11000	10,661.77	11,605.45	0.97	1.06	943.68	8.85%
12000	11,606.93	12,631.46	0.97	1.05	1,024.53	8.83%
14000	13,497.25	14,683.48	0.96	1.05	1,186.23	8.79%
16000	15,387.57	16,735.50	0.96	1.05	1,347.93	8.76%
18000	17,277.89	18,787.52	0.96	1.04	1,509.63	8.74%
20000	19,168.21	20,839.54	0.96	1.04	1,671.33	8.72%
22000	21,058.53	22,891.56	0.96	1.04	1,833.03	8.70%
24000	22,948.85	24,943.58	0.96	1.04	1,994.73	8.69%
26000	24,839.17	26,995.60	0.96	1.04	2,156.43	8.68%
28000	26,729.49	29,047.62	0.95	1.04	2,318.13	8.67%
30000	28,619.81	31,099.64	0.95	1.04	2,479.83	8.66%
35000	33,345.61	36,229.69	0.95	1.04	2,884.08	8.65%
40000	38,071.41	41,359.74	0.95	1.03	3,288.33	8.64%
43000	40,906.89	44,437.77	0.95	1.03	3,530.88	8.63%
45000	42,797.21	46,489.79	0.95	1.03	3,692.58	8.63%
50000	47,523.01	51,619.84	0.95	1.03	4,096.83	8.62%
54000	51,303.65	55,723.88	0.95	1.03	4,420.23	8.62%
60000	56,974.61	61,879.94	0.95	1.03	4,905.33	8.61%
70000	66,426.21	72,140.04	0.95	1.03	5,713.83	8.60%
80000	75,877.81	82,400.14	0.95	1.03	6,522.33	8.60%
90000	85,329.41	92,660.24	0.95	1.03	7,330.83	8.59%
95000	90,055.21	97,790.29	0.95	1.03	7,735.08	8.59%
100000	94,781.01	102,920.34	0.95	1.03	8,139.33	8.59%
108000	102,342.29	111,128.42	0.95	1.03	8,786.13	8.59%
110000	104,232.61	113,180.44	0.95	1.03	8,947.83	8.58%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,050.11	\$ 1,265.29
ALL GAS CONSUMED	\$ 0.36893	\$ 0.44453
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	1,050.11	1,265.29			215.18	20.49%
5	1,054.70	1,270.26	210.94	254.05	215.56	20.44%
10	1,059.29	1,275.23	105.93	127.52	215.94	20.39%
25	1,073.08	1,290.16	42.92	51.61	217.08	20.23%
50	1,096.06	1,315.03	21.92	26.30	218.97	19.98%
100	1,142.04	1,364.79	11.42	13.65	222.75	19.50%
200	1,233.99	1,464.30	6.17	7.32	230.31	18.66%
300	1,325.94	1,563.81	4.42	5.21	237.87	17.94%
400	1,417.89	1,663.32	3.54	4.16	245.43	17.31%
500	1,509.84	1,762.83	3.02	3.53	252.99	16.76%
700	1,693.74	1,961.85	2.42	2.80	268.11	15.83%
900	1,877.64	2,160.87	2.09	2.40	283.23	15.08%
1500	2,429.34	2,757.93	1.62	1.84	328.59	13.53%
3000	3,808.58	4,250.57	1.27	1.42	441.99	11.61%
8000	8,406.03	9,226.02	1.05	1.15	819.99	9.75%
10000	10,245.01	11,216.20	1.02	1.12	971.19	9.48%
11000	11,164.50	12,211.29	1.01	1.11	1,046.79	9.38%
12000	12,083.99	13,206.38	1.01	1.10	1,122.39	9.29%
14000	13,922.97	15,196.56	0.99	1.09	1,273.59	9.15%
16000	15,761.95	17,186.74	0.99	1.07	1,424.79	9.04%
18000	17,600.93	19,176.92	0.98	1.07	1,575.99	8.95%
20000	19,439.91	21,167.10	0.97	1.06	1,727.19	8.88%
22000	21,278.89	23,157.28	0.97	1.05	1,878.39	8.83%
24000	23,117.87	25,147.46	0.96	1.05	2,029.59	8.78%
26000	24,956.85	27,137.64	0.96	1.04	2,180.79	8.74%
28000	26,795.83	29,127.82	0.96	1.04	2,331.99	8.70%
30000	28,634.81	31,118.00	0.95	1.04	2,483.19	8.67%
35000	33,232.26	36,093.45	0.95	1.03	2,861.19	8.61%
40000	37,829.71	41,068.90	0.95	1.03	3,239.19	8.56%
43000	40,588.18	44,054.17	0.94	1.02	3,465.99	8.54%
45000	42,427.16	46,044.35	0.94	1.02	3,617.19	8.53%
50000	47,024.61	51,019.80	0.94	1.02	3,995.19	8.50%
54000	50,702.57	55,000.16	0.94	1.02	4,297.59	8.48%
60000	56,219.51	60,970.70	0.94	1.02	4,751.19	8.45%
70000	65,414.41	70,921.60	0.93	1.01	5,507.19	8.42%
80000	74,609.31	80,872.50	0.93	1.01	6,263.19	8.39%
90000	83,804.21	90,823.40	0.93	1.01	7,019.19	8.38%
95000	88,401.66	95,798.85	0.93	1.01	7,397.19	8.37%
100000	92,999.11	100,774.30	0.93	1.01	7,775.19	8.36%
108000	100,355.03	108,735.02	0.93	1.01	8,379.99	8.35%
150000	138,973.61	150,528.80	0.93	1.00	11,555.19	8.31%
200000	184,948.11	200,283.30	0.92	1.00	15,335.19	8.29%
250000	230,922.61	250,037.80	0.92	1.00	19,115.19	8.28%
300000	276,897.11	299,792.30	0.92	1.00	22,895.19	8.27%
350000	322,871.61	349,546.80	0.92	1.00	26,675.19	8.26%
400000	368,846.11	399,301.30	0.92	1.00	30,455.19	8.26%
450000	414,820.61	449,055.80	0.92	1.00	34,235.19	8.25%
500000	460,795.11	498,810.30	0.92	1.00	38,015.19	8.25%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,673.99	\$ 3,261.28
ALL GAS CONSUMED	\$ 0.20979	\$ 0.25587
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,673.99	3,261.28			587.29	21.96%
5	2,677.79	3,265.31	535.56	653.06	587.52	21.94%
10	2,681.59	3,269.34	268.16	326.93	587.75	21.92%
25	2,693.00	3,281.44	107.72	131.26	588.44	21.85%
50	2,712.00	3,301.60	54.24	66.03	589.60	21.74%
100	2,750.02	3,341.92	27.50	33.42	591.90	21.52%
200	2,826.06	3,422.57	14.13	17.11	596.51	21.11%
300	2,902.10	3,503.22	9.67	11.68	601.12	20.71%
400	2,978.14	3,583.87	7.45	8.96	605.73	20.34%
500	3,054.18	3,664.52	6.11	7.33	610.34	19.98%
700	3,206.25	3,825.80	4.58	5.47	619.55	19.32%
900	3,358.32	3,987.08	3.73	4.43	628.76	18.72%
1500	3,814.53	4,470.94	2.54	2.98	656.41	17.21%
3000	4,955.06	5,680.59	1.65	1.89	725.53	14.64%
8000	8,756.81	9,712.74	1.09	1.21	955.93	10.92%
10000	10,277.51	11,325.60	1.03	1.13	1,048.09	10.20%
11000	11,037.86	12,132.03	1.00	1.10	1,094.17	9.91%
12000	11,798.21	12,938.46	0.98	1.08	1,140.25	9.66%
14000	13,318.91	14,551.32	0.95	1.04	1,232.41	9.25%
16000	14,839.61	16,164.18	0.93	1.01	1,324.57	8.93%
18000	16,360.31	17,777.04	0.91	0.99	1,416.73	8.66%
20000	17,881.01	19,389.90	0.89	0.97	1,508.89	8.44%
22000	19,401.71	21,002.76	0.88	0.95	1,601.05	8.25%
24000	20,922.41	22,615.62	0.87	0.94	1,693.21	8.09%
26000	22,443.11	24,228.48	0.86	0.93	1,785.37	7.96%
28000	23,963.81	25,841.34	0.86	0.92	1,877.53	7.83%
30000	25,484.51	27,454.20	0.85	0.92	1,969.69	7.73%
35000	29,286.26	31,486.35	0.84	0.90	2,200.09	7.51%
40000	33,088.01	35,518.50	0.83	0.89	2,430.49	7.35%
43000	35,369.06	37,937.79	0.82	0.88	2,568.73	7.26%
45000	36,889.76	39,550.65	0.82	0.88	2,660.89	7.21%
50000	40,691.51	43,582.80	0.81	0.87	2,891.29	7.11%
54000	43,732.91	46,808.52	0.81	0.87	3,075.61	7.03%
60000	48,295.01	51,647.10	0.80	0.86	3,352.09	6.94%
70000	55,898.51	59,711.40	0.80	0.85	3,812.89	6.82%
80000	63,502.01	67,775.70	0.79	0.85	4,273.69	6.73%
90000	71,105.51	75,840.00	0.79	0.84	4,734.49	6.66%
95000	74,907.26	79,872.15	0.79	0.84	4,964.89	6.63%
100000	78,709.01	83,904.30	0.79	0.84	5,195.29	6.60%
108000	84,791.81	90,355.74	0.79	0.84	5,563.93	6.56%
150000	116,726.51	124,225.80	0.78	0.83	7,499.29	6.42%
200000	154,744.01	164,547.30	0.77	0.82	9,803.29	6.34%
250000	192,761.51	204,868.80	0.77	0.82	12,107.29	6.28%
300000	230,779.01	245,190.30	0.77	0.82	14,411.29	6.24%
350000	268,796.51	285,511.80	0.77	0.82	16,715.29	6.22%
400000	306,814.01	325,833.30	0.77	0.81	19,019.29	6.20%
450000	344,831.51	366,154.80	0.77	0.81	21,323.29	6.18%
500000	382,849.01	406,476.30	0.77	0.81	23,627.29	6.17%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,159.15	\$ 5,072.62
ALL GAS CONSUMED	\$ 0.18608	\$ 0.22695
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	4,159.15	5,072.62			913.47	21.96%
5	4,162.83	5,076.50	832.57	1,015.30	913.67	21.95%
10	4,166.51	5,080.38	416.65	508.04	913.87	21.93%
25	4,177.56	5,092.04	167.10	203.68	914.48	21.89%
50	4,195.97	5,111.47	83.92	102.23	915.50	21.82%
100	4,232.80	5,150.35	42.33	51.50	917.55	21.68%
200	4,306.47	5,228.11	21.53	26.14	921.64	21.40%
300	4,380.14	5,305.87	14.60	17.69	925.73	21.13%
400	4,453.81	5,383.63	11.13	13.46	929.82	20.88%
500	4,527.48	5,461.39	9.05	10.92	933.91	20.63%
700	4,674.81	5,616.89	6.68	8.02	942.08	20.15%
900	4,822.14	5,772.39	5.36	6.41	950.25	19.71%
1500	5,264.13	6,238.90	3.51	4.16	974.77	18.52%
3000	6,369.09	7,405.17	2.12	2.47	1,036.08	16.27%
8000	10,052.29	11,292.72	1.26	1.41	1,240.43	12.34%
10000	11,525.57	12,847.74	1.15	1.28	1,322.17	11.47%
11000	12,262.21	13,625.25	1.11	1.24	1,363.04	11.12%
12000	12,998.85	14,402.76	1.08	1.20	1,403.91	10.80%
14000	14,472.13	15,957.78	1.03	1.14	1,485.65	10.27%
16000	15,945.41	17,512.80	1.00	1.09	1,567.39	9.83%
18000	17,418.69	19,067.82	0.97	1.06	1,649.13	9.47%
20000	18,891.97	20,622.84	0.94	1.03	1,730.87	9.16%
22000	20,365.25	22,177.86	0.93	1.01	1,812.61	8.90%
24000	21,838.53	23,732.88	0.91	0.99	1,894.35	8.67%
26000	23,311.81	25,287.90	0.90	0.97	1,976.09	8.48%
28000	24,785.09	26,842.92	0.89	0.96	2,057.83	8.30%
30000	26,258.37	28,397.94	0.88	0.95	2,139.57	8.15%
35000	29,941.57	32,285.49	0.86	0.92	2,343.92	7.83%
40000	33,624.77	36,173.04	0.84	0.90	2,548.27	7.58%
43000	35,834.69	38,505.57	0.83	0.90	2,670.88	7.45%
45000	37,307.97	40,060.59	0.83	0.89	2,752.62	7.38%
50000	40,991.17	43,948.14	0.82	0.88	2,956.97	7.21%
54000	43,937.73	47,058.18	0.81	0.87	3,120.45	7.10%
60000	48,357.57	51,723.24	0.81	0.86	3,365.67	6.96%
70000	55,723.97	59,498.34	0.80	0.85	3,774.37	6.77%
80000	63,090.37	67,273.44	0.79	0.84	4,183.07	6.63%
90000	70,456.77	75,048.54	0.78	0.83	4,591.77	6.52%
95000	74,139.97	78,936.09	0.78	0.83	4,796.12	6.47%
100000	77,823.17	82,823.64	0.78	0.83	5,000.47	6.43%
108000	83,716.29	89,043.72	0.78	0.82	5,327.43	6.36%
150000	114,655.17	121,699.14	0.76	0.81	7,043.97	6.14%
200000	151,487.17	160,574.64	0.76	0.80	9,087.47	6.00%
250000	188,319.17	199,450.14	0.75	0.80	11,130.97	5.91%
300000	225,151.17	238,325.64	0.75	0.79	13,174.47	5.85%
350000	261,983.17	277,201.14	0.75	0.79	15,217.97	5.81%
400000	298,815.17	316,076.64	0.75	0.79	17,261.47	5.78%
450000	335,647.17	354,952.14	0.75	0.79	19,304.97	5.75%
500000	372,479.17	393,827.64	0.74	0.79	21,348.47	5.73%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,020.79	\$ 9,782.40
ALL GAS CONSUMED	\$ 0.16699	\$ 0.20367
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	8,020.79	9,782.40			1,761.61	21.96%
5	8,024.37	9,786.17	1,604.87	1,957.23	1,761.80	21.96%
10	8,027.95	9,789.94	802.80	978.99	1,761.99	21.95%
25	8,038.71	9,801.26	321.55	392.05	1,762.55	21.93%
50	8,056.64	9,820.11	161.13	196.40	1,763.47	21.89%
100	8,092.52	9,857.82	80.93	98.58	1,765.30	21.81%
200	8,164.28	9,933.25	40.82	49.67	1,768.97	21.67%
300	8,236.04	10,008.68	27.45	33.36	1,772.64	21.52%
400	8,307.80	10,084.11	20.77	25.21	1,776.31	21.38%
500	8,379.56	10,159.54	16.76	20.32	1,779.98	21.24%
700	8,523.07	10,310.38	12.18	14.73	1,787.31	20.97%
900	8,666.58	10,461.22	9.63	11.62	1,794.64	20.71%
1500	9,097.11	10,913.76	6.06	7.28	1,816.65	19.97%
3000	10,173.44	12,045.11	3.39	4.02	1,871.67	18.40%
8000	13,761.19	15,816.26	1.72	1.98	2,055.07	14.93%
10000	15,196.29	17,324.72	1.52	1.73	2,128.43	14.01%
11000	15,913.84	18,078.95	1.45	1.64	2,165.11	13.61%
12000	16,631.39	18,833.18	1.39	1.57	2,201.79	13.24%
14000	18,066.49	20,341.64	1.29	1.45	2,275.15	12.59%
16000	19,501.59	21,850.10	1.22	1.37	2,348.51	12.04%
18000	20,936.69	23,358.56	1.16	1.30	2,421.87	11.57%
20000	22,371.79	24,867.02	1.12	1.24	2,495.23	11.15%
22000	23,806.89	26,375.48	1.08	1.20	2,568.59	10.79%
24000	25,241.99	27,883.94	1.05	1.16	2,641.95	10.47%
26000	26,677.09	29,392.40	1.03	1.13	2,715.31	10.18%
28000	28,112.19	30,900.86	1.00	1.10	2,788.67	9.92%
30000	29,547.29	32,409.32	0.98	1.08	2,862.03	9.69%
35000	33,135.04	36,180.47	0.95	1.03	3,045.43	9.19%
40000	36,722.79	39,951.62	0.92	1.00	3,228.83	8.79%
43000	38,875.44	42,214.31	0.90	0.98	3,338.87	8.59%
45000	40,310.54	43,722.77	0.90	0.97	3,412.23	8.46%
50000	43,898.29	47,493.92	0.88	0.95	3,595.63	8.19%
54000	46,768.49	50,510.84	0.87	0.94	3,742.35	8.00%
60000	51,073.79	55,036.22	0.85	0.92	3,962.43	7.76%
70000	58,249.29	62,578.52	0.83	0.89	4,329.23	7.43%
80000	65,424.79	70,120.82	0.82	0.88	4,696.03	7.18%
90000	72,600.29	77,663.12	0.81	0.86	5,062.83	6.97%
95000	76,188.04	81,434.27	0.80	0.86	5,246.23	6.89%
100000	79,775.79	85,205.42	0.80	0.85	5,429.63	6.81%
108000	85,516.19	91,239.26	0.79	0.84	5,723.07	6.69%
150000	115,653.29	122,916.92	0.77	0.82	7,263.63	6.28%
200000	151,530.79	160,628.42	0.76	0.80	9,097.63	6.00%
250000	187,408.29	198,339.92	0.75	0.79	10,931.63	5.83%
300000	223,285.79	236,051.42	0.74	0.79	12,765.63	5.72%
350000	259,163.29	273,762.92	0.74	0.78	14,599.63	5.63%
400000	295,040.79	311,474.42	0.74	0.78	16,433.63	5.57%
450000	330,918.29	349,185.92	0.74	0.78	18,267.63	5.52%
500000	366,795.79	386,897.42	0.73	0.77	20,101.63	5.48%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 11,882.42	\$ 14,492.16
ALL GAS CONSUMED	\$ 0.09937	\$ 0.12118
RIDER PGCC	\$ 0.32815	\$ 0.32815
RIDER PGDC	\$ 0.20851	\$ 0.20851
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.01277	\$ 0.01277
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	11,882.42	14,492.16			2,609.74	21.96%
5	11,885.67	14,495.52	2,377.13	2,899.10	2,609.85	21.96%
10	11,888.92	14,498.88	1,188.89	1,449.89	2,609.96	21.95%
25	11,898.67	14,508.96	475.95	580.36	2,610.29	21.94%
50	11,914.91	14,525.75	238.30	290.52	2,610.84	21.91%
100	11,947.41	14,559.34	119.47	145.59	2,611.93	21.86%
200	12,012.41	14,626.52	60.06	73.13	2,614.11	21.76%
300	12,077.41	14,693.70	40.26	48.98	2,616.29	21.66%
400	12,142.41	14,760.88	30.36	36.90	2,618.47	21.56%
500	12,207.41	14,828.06	24.41	29.66	2,620.65	21.47%
700	12,337.39	14,962.41	17.62	21.37	2,625.02	21.28%
900	12,467.37	15,096.76	13.85	16.77	2,629.39	21.09%
1500	12,857.33	15,499.81	8.57	10.33	2,642.48	20.55%
3000	13,832.23	16,507.42	4.61	5.50	2,675.19	19.34%
8000	17,081.88	19,866.12	2.14	2.48	2,784.24	16.30%
10000	18,381.74	21,209.60	1.84	2.12	2,827.86	15.38%
11000	19,031.67	21,881.34	1.73	1.99	2,849.67	14.97%
12000	19,681.60	22,553.08	1.64	1.88	2,871.48	14.59%
14000	20,981.46	23,896.56	1.50	1.71	2,915.10	13.89%
16000	22,281.32	25,240.04	1.39	1.58	2,958.72	13.28%
18000	23,581.18	26,583.52	1.31	1.48	3,002.34	12.73%
20000	24,881.04	27,927.00	1.24	1.40	3,045.96	12.24%
22000	26,180.90	29,270.48	1.19	1.33	3,089.58	11.80%
24000	27,480.76	30,613.96	1.15	1.28	3,133.20	11.40%
26000	28,780.62	31,957.44	1.11	1.23	3,176.82	11.04%
28000	30,080.48	33,300.92	1.07	1.19	3,220.44	10.71%
30000	31,380.34	34,644.40	1.05	1.15	3,264.06	10.40%
35000	34,629.99	38,003.10	0.99	1.09	3,373.11	9.74%
40000	37,879.64	41,361.80	0.95	1.03	3,482.16	9.19%
43000	39,829.43	43,377.02	0.93	1.01	3,547.59	8.91%
45000	41,129.29	44,720.50	0.91	0.99	3,591.21	8.73%
50000	44,378.94	48,079.20	0.89	0.96	3,700.26	8.34%
54000	46,978.66	50,766.16	0.87	0.94	3,787.50	8.06%
60000	50,878.24	54,796.60	0.85	0.91	3,918.36	7.70%
70000	57,377.54	61,514.00	0.82	0.88	4,136.46	7.21%
80000	63,876.84	68,231.40	0.80	0.85	4,354.56	6.82%
90000	70,376.14	74,948.80	0.78	0.83	4,572.66	6.50%
95000	73,625.79	78,307.50	0.78	0.82	4,681.71	6.36%
100000	76,875.44	81,666.20	0.77	0.82	4,790.76	6.23%
108000	82,074.88	87,040.12	0.76	0.81	4,965.24	6.05%
150000	109,371.94	115,253.20	0.73	0.77	5,881.26	5.38%
200000	141,868.44	148,840.20	0.71	0.74	6,971.76	4.91%
250000	174,364.94	182,427.20	0.70	0.73	8,062.26	4.62%
300000	206,861.44	216,014.20	0.69	0.72	9,152.76	4.42%
350000	239,357.94	249,601.20	0.68	0.71	10,243.26	4.28%
400000	271,854.44	283,188.20	0.68	0.71	11,333.76	4.17%
450000	304,350.94	316,775.20	0.68	0.70	12,424.26	4.08%
500000	336,847.44	350,362.20	0.67	0.70	13,514.76	4.01%

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

5. Submit a schedule showing the sources of gas supply associated with Annualized Mcf sales.

Response: The following two schedules show the sources of supply expected to be used to meet Columbia's sales requirements for two twelve-month periods. Schedule 1 is for the Future Test Year and is for the twelve-month period ending November 30, 2022. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2023. Consistent with the fact that Columbia now bills in therms rather than cubic feet, the information is provided in MDth rather than Mcf.

Schedule 1: Twelve Months Ending November 30, 2022

	<u>(MDth)</u>
Annualized Sales	39,704
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	37,106
City Gate Purchases	0
Local Production	256
Storage	(1,255)
Total	36,107

Schedule 2: Twelve Months Ending December 31, 2023

	<u>(MDth)</u>
Annualized Sales	40,188
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	36,809
City Gate Purchases	0
Local Production	255
Storage	(658)
Total	36,406

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

Response:

Please see Exhibit No. 12, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Refer to Exhibit No. 12, Schedule No. 3.

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response:

See Exhibit No. 12, Schedule No. 4, Page 2 and 3, for details of Purchased Gas for the twelve months ended November 2020 and November 2021.

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

See Exhibit No. 12, Schedule No. 2 for calculations of the initial base cost of gas (energy cost). See Exhibit No. 3 for cost adjustments.

26. Submit detailed calculations for bulk gas transmission service costs under supply and / or interconnection agreements.

Response:

Columbia has no bulk gas transmission agreements.

30. Provide a schedule showing suppliers, MCF purchased, cost (small purchases From independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output in the ordinary course of business.

Response:

See response to Exhibit No. 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2020 and November 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

Refer to Exhibit No. 12, Schedule No. 5.

36. State the amount of gas, in MCF, obtained through various suppliers in past years.

Response:

See response to Exhibit No, 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2020 and November 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE SCHEDULE
B. GAS UTILITIES

11. Supply the net Fuel Clause Adjustment by month for the test year.

Response:

Refer to Exhibit No. 12, Schedule No.6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED DECEMBER 31, 2019
ADJUSTMENTS TO PURCHASED GAS EXPENSE

53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ending November 30, 2022 is (\$7,127,546) and for twelve months ending December 31, 2023 is (\$1,847,849). Please see Page 2 and 3 of this schedule for detail of the adjustment by rate.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2022
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs
Per Books for the Twelve Months Ended
November 30, 2022

\$
225,990,226

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	5.4893	30,537,239	167,628,067
Small General Sales Service - SGSS	5.4893	8,040,100	44,134,523
Negotiated Sales Service - NSS	Varies	72,000	522,768
Large General Sales Service - LGSS	5.4893	1,054,232	5,786,997
Residential Distribution Service - RDS	1.8023	4,514,538	8,136,552
Small Commercial Distribution - SCD	1.8023	3,030,169	5,461,273
Small General Distribution Service - SGDS	2.0851	694,256	<u>1,447,592</u>
Total Gas Supply Expense			233,117,772
Gas Supply Expense Adjustment			(7,127,546)

1/ Includes CAP volumes

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended December 31, 2023
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs
Per Books for the Twelve Months Ended
December 31, 2023

\$
233,117,771

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	5.4893	31,030,925	170,338,058
Small General Sales Service - SGSS	5.4893	8,022,042	44,035,397
Negotiated Sales Service - NSS	Varies	72,000	522,768
Large General Sales Service - LGSS	5.4893	1,062,728	5,833,632
Residential Distribution Service - RDS	1.8023	4,066,034	7,328,214
Small Commercial Distribution - SCD	1.8023	3,030,848	5,462,498
Small General Distribution Service - SGDS	2.0851	693,038	<u>1,445,053</u>
Total Gas Supply Expense			234,965,620
Gas Supply Expense Adjustment			(1,847,849)

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

Response:

Please see Exhibit No. 12, Schedule No. 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reasons for each change.
 - (2) The total number of customers served by the utility.
 - (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
 - (4) The effect of the change on the utility's customers.
 - (5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
 - (6) The effect of the change on the service rendered by the utility.
 - (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
 - (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.
 - (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided
 - (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
 - (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

- (b) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reason for each increase or decrease.
 - (2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.
 - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
 - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
 - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
 - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response:

(a) & (b)

Refer to Exhibit No. 13, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II.RATE OF RETURN
A. ALL UTILITIES

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see the Company's response to Standard Data Request GAS-ROR-13 for projected revenues and expenses.

Please see the Company's response to Standard Data Request GAS-ROR-14 for the projected construction budget.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response:

See Exhibit No. 13 Schedule No. 5

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response:

Refer to Exhibit No. 13 Schedule No. 3.

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response:

Refer to Exhibit No. 13 Schedule No. 4.

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response:

Refer to Exhibit No. 13 Schedule No. 4, Att. A.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

See Exhibit No. 13, Schedule No. 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response:

Refer to Exhibit No. 14, Schedule No. 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE SCHEDULE
B. GAS UTILITIES

6. Supply copies of all present and proposed Gas Tariffs.

Response:

Refer to Exhibit No. 14, Schedule No 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response:

See Exhibit No. 15 Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response:

See Exhibit No. 15 Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's relationship to its affiliates (System Structure).

Response:

See Exhibit No.15 Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response: Refer to Exhibit No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
 - (i) Explain how respondent stores or manufactures gas; if applicable.
 - (ii) State whether the company has peak shaving facilities.
 - (iii) Provide details of coal-gasification programs, if any.
 - (iv) Describe the potential for emergency purchases of gas.
 - (iv) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
 - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future supply, as follows:
 - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
 - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
C. GAS UTILITIES

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response:

See Exhibit No. 17.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

- 28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and non-affiliated utilities, including determination of costs, terms of contract, and other pertinent information.

Response:

See Exhibit No. 17.