

Exhibit 5 - Depreciation

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES AND EQUITABLE DIVISIONS COMBINED

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2018

Prepared by:



*Excellence Delivered **As Promised***

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

PEOPLES AND EQUITABLE DIVISIONS COMBINED

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



Excellence Delivered **As Promised**

December 31, 2018

Peoples Natural Gas Company, LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212-5322

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2018. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:mle

063401.000

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PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of September 30, 2018. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2013-2017 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on 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 2013 through 2017, beginning on beginning on III-2 through III-4.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

| | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF SEPTEMBER 30, 2018 (3) | BOOK DEPRECIATION RESERVE (4) | FUTURE ACCRUALS (5) | CALCULATED | | COMPOSITE REMAINING LIFE (8)=(5)/(6) |
|--------|---|--------------------------|---|--|---------------------------|----------------------|---------------------|---|
| | | | | | | ANNUAL AMOUNT (6) | RATE (7)=(6)/(3) | |
| | DEPRECIABLE GAS PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | 40-SQ | 5,845,747.33 | 629,182 | 5,216,565 | 145,918 | 2.50 | 35.7 |
| | CIAC | 5-SQ | 28,193,033.85 | 15,356,887 | 12,836,147 | 3,951,919 | 14.02 | 3.2 |
| | OTHER | 15-SQ | 17,511,681.83 | 4,080,179 | 13,431,503 | 1,162,867 | 6.64 | 11.6 |
| | MAJOR | 10-SQ | 48,674,111.58 | 29,607,175 | 19,066,937 | 4,745,512 | 9.75 | 4.0 |
| | SAP | | | | | | | |
| | TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 100,224,574.59 | 49,673,423 | 50,551,152 | 10,006,216 | 9.98 | 5.1 |
| | PRODUCTION PLANT | | | | | | | |
| 325.01 | PRODUCING LANDS | 75-R4 | 75,599.81 | 11,862 | 63,738 | 1,092 | 1.44 | 58.4 |
| 325.02 | PRODUCING LEASEHOLDS | 45-L0.5 | 10,015.91 | (201,325) | 211,341 | 11,534 | 115.16 | 18.3 |
| 325.03 | GAS RIGHTS | 60-R2.5 | 20,984.28 | 18,282 | 2,702 | 67 | 0.32 | 40.3 |
| 325.04 | RIGHTS-OF-WAY | 70-R2.5 | 1,629,003.44 | 950,634 | 678,369 | 15,935 | 0.98 | 42.6 |
| 327.00 | FIELD COMPRESSOR STATION EQUIPMENT | 45-S0.5 | 11,355,557.00 | 3,309,018 | 8,046,539 | 299,781 | 2.64 | 26.8 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 33-S0 | 62,777.57 | 58,267 | 4,511 | 444 | 0.71 | 10.2 |
| 329.00 | OTHER STRUCTURES | 60-R2.5 | 1,925,964.59 | 857,248 | 1,068,717 | 25,104 | 1.30 | 42.6 |
| 330.00 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 30-L0.5 | 9,221.39 | (598) | 9,819 | 1,875 | 20.33 | 5.2 |
| 331.00 | PRODUCING GAS WELLS - WELL EQUIPMENT | 28-L1 | 2,984.12 | 135,196 | (132,212) | 0 | - | - |
| 332.00 | FIELD LINES | 65-R1.5 | 59,245,648.09 | 28,598,971 | 30,646,677 | 785,526 | 1.33 | 39.0 |
| 333.00 | FIELD COMPRESSOR STATION EQUIPMENT | 40-S1 | 35,905,518.18 | 14,943,430 | 20,962,088 | 908,010 | 2.53 | 23.1 |
| 334.00 | FIELD MEASURING AND REGULATING STATION EQUIPMENT | 20-L0 | 3,043,531.34 | 1,677,071 | 1,366,460 | 155,645 | 5.11 | 8.8 |
| 335.00 | DRILLING AND CLEANING EQUIPMENT | 10-L0 | 18,641.92 | 18,642 | 0 | 0 | - | - |
| 337.00 | OTHER EQUIPMENT | 23-L1 | 107,840.65 | 61,813 | 46,028 | 4,379 | 4.06 | 10.5 |
| | TOTAL PRODUCTION PLANT | | 113,413,288.29 | 50,438,511 | 62,974,777 | 2,209,392 | 1.95 | 28.5 |
| | UNDERGROUND STORAGE PLANT | | | | | | | |
| 350.11 | LAND - GAS | 60-L4 | 13,083.77 | (58,197) | 71,281 | 2,556 | 19.54 | 27.9 |
| 350.21 | RIGHTS-OF-WAY | 65-R2.5 | 46,800.39 | 22,711 | 24,089 | 546 | 1.17 | 44.1 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 60-R2 | 1,765,993.58 | 1,112,098 | 653,896 | 17,111 | 0.97 | 36.2 |
| 352.01 | WELLS - CONSTRUCTION | 50-R1.5 | 782,685.48 | 816,529 | (33,844) | 0 | - | - |
| 352.02 | WELLS - EQUIPMENT | 55-R1.5 | 264,609.93 | 390,698 | (126,088) | 0 | - | - |
| 352.11 | LEASEHOLDS | 60-R3 | 161,936.70 | 287,565 | (125,628) | 0 | - | - |
| 352.12 | STORAGE RIGHTS | 65-L4 | 20,734.05 | (104,885) | 125,619 | 6,442 | 31.07 | 19.5 |
| 352.21 | RESERVOIRS | 40-SQ | 433,138.50 | 127,148 | 305,990 | 9,641 | 2.23 | 31.7 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 37-SQ | 205,250.77 | 205,251 | 0 | 0 | - | - |
| 353.00 | LINES | 50-R2 | 2,134,446.85 | 1,218,303 | 916,144 | 28,331 | 1.33 | 32.3 |
| 354.00 | COMPRESSOR STATION EQUIPMENT | 45-R2 | 7,574,440.99 | 1,764,107 | 5,810,334 | 229,711 | 3.03 | 25.3 |
| 355.00 | MEASURING AND REGULATING STATION EQUIPMENT | 55-R3 | 75,749.16 | 76,419 | (670) | 0 | - | - |
| 357.00 | OTHER EQUIPMENT | 30-S1 | 30,183.87 | 32,159 | (1,975) | 0 | - | - |
| | TOTAL UNDERGROUND STORAGE PLANT | | 13,509,054.04 | 5,889,906 | 7,619,148 | 294,338 | 2.18 | 25.9 |



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

| | DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF SEPTEMBER 30, 2018 (3) | BOOK DEPRECIATION RESERVE (4) | FUTURE ACCRUALS (5) | CALCULATED ANNUAL ACCRUAL AMOUNT (6) | RATE (7)=(6)/(3) | COMPOSITE REMAINING LIFE (8)=(5)/(6) |
|---------------------------|--|--------------------------|---|--|---------------------------|---|---------------------|---|
| | | | | | | | | |
| TRANSMISSION PLANT | | | | | | | | |
| 365.02 | RIGHTS-OF-WAY | 75-R4 | 2,775,328.71 | 1,527,541 | 1,247,788 | 27,108 | 0.98 | 46.0 |
| 366.01 | STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION | 60-R3 | 1,341,189.89 | 779,018 | 562,172 | 14,389 | 1.07 | 39.1 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 55-R2 | 1,549,465.93 | 728,930 | 820,536 | 22,416 | 1.45 | 36.6 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 45-R2 | 49,995.58 | (123,733) | 173,729 | 31,337 | 62.68 | 5.5 |
| 367.00 | MAINS | 80-R2.5 | 136,479,935.92 | 51,708,651 | 84,771,285 | 1,541,128 | 1.13 | 55.0 |
| 368.00 | COMPRESSOR STATION EQUIPMENT | 35-S1 | 11,406,289.22 | 4,285,085 | 7,121,204 | 383,978 | 3.37 | 18.5 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 50-RD.5 | 30,301,735.58 | 8,867,167 | 21,434,569 | 830,137 | 2.74 | 25.8 |
| 371.00 | OTHER EQUIPMENT | 30-R1 | 2,484,885.60 | 691,740 | 1,793,146 | 105,507 | 4.25 | 17.0 |
| | TOTAL TRANSMISSION PLANT | | 186,388,826.43 | 68,464,399 | 117,924,429 | 2,956,000 | 1.59 | 39.9 |
| DISTRIBUTION PLANT | | | | | | | | |
| 374.02 | RIGHTS-OF-WAY | 75-R4 | 5,722,050.06 | 2,224,208 | 3,497,842 | 73,226 | 1.28 | 47.8 |
| 375.00 | STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER | 65-R2 | 4,138,493.97 | 1,968,439 | 2,170,055 | 57,054 | 1.38 | 38.0 |
| | MAJOR STRUCTURES | 90-R1 | 19,879,974.78 | 16,058,403 | 3,821,572 | 377,572 | 1.90 | 10.1 |
| | MINOR STRUCTURES | 65-R2 | 287,385.81 | 106,600 | 180,786 | 4,403 | 1.53 | 41.1 |
| | TOTAL OTHER | | 20,167,360.59 | 16,165,003 | 4,002,358 | 381,975 | 1.89 | 10.5 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | | 24,305,854.56 | 18,133,442 | 6,172,413 | 439,029 | 1.81 | 14.1 |
| 376.00 | MAINS | 80-S0 | 90,467,274.02 | 50,962,066 | 39,505,208 | 938,299 | 1.04 | 42.1 |
| | INSTALLATIONS 1970 AND PRIOR | 75-R2.5 | 1,243,252,244.86 | 321,698,455 | 921,553,790 | 18,112,581 | 1.46 | 50.9 |
| | TOTAL MAINS | | 1,333,719,518.88 | 372,660,521 | 961,058,998 | 19,050,880 | 1.43 | 50.4 |
| 378.00 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 50-R1.5 | 60,238,522.96 | 25,129,529 | 35,108,994 | 1,193,644 | 1.98 | 29.4 |
| 380.00 | SERVICES | 53-R2 | 544,060,352.94 | 237,107,027 | 306,953,326 | 9,737,618 | 1.79 | 31.5 |
| 381.00 | METERS | 32-S0.5 | 74,858,623.38 | 24,638,887 | 50,219,736 | 2,663,746 | 3.56 | 18.9 |
| 382.00 | METER INSTALLATIONS | 55-R2 | 80,066,485.28 | 35,750,134 | 44,316,351 | 1,301,563 | 1.63 | 34.0 |
| 385.00 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 47-R0.5 | 10,377,940.35 | 4,452,545 | 5,925,395 | 242,138 | 2.33 | 24.5 |
| 386.00 | OTHER PROPERTY ON CUSTOMER PREMISES | 18-S2.5 | 14,644,532.28 | 12,705,346 | 1,939,186 | 345,051 | 2.36 | 5.6 |
| 387.00 | OTHER EQUIPMENT | 30-R1.5 | 8,516,594.72 | 2,675,362 | 5,841,233 | 327,234 | 3.84 | 17.9 |
| | TOTAL DISTRIBUTION PLANT | | 2,156,510,475.41 | 735,477,001 | 1,421,033,474 | 35,374,129 | 1.64 | 40.2 |
| GENERAL PLANT | | | | | | | | |
| 389.02 | LAND RIGHTS AND RIGHTS-OF-WAY | 60-R3 | 52,996.00 | 35,434 | 17,562 | 569 | 1.07 | 30.9 |
| 390.00 | STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE | 55-R1.5 75-R0.5 | 8,894,485.21 5,432,726.17 | 2,411,335 2,928,292 | 6,483,150 2,504,434 | 185,027 61,310 | 2.08 1.13 | 35.0 40.8 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | | 14,327,211.38 | 5,339,627 | 8,987,584 | 246,337 | 1.72 | 36.5 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF SEPTEMBER 30, 2018 (3) | BOOK DEPRECIATION RESERVE (4) | FUTURE ACCRUALS (5) | CALCULATED ANNUAL ACCRUAL AMOUNT (6) | RATE (7)=(6)/(5) | COMPOSITE REMAINING LIFE (8)=(5)/(6) |
|--------------------------------|-----------------------------|---|----------------------------------|------------------------|---|---------------------|---|
| 391.01 | 20-SQ | 2,633,166.35 | 290,232 | 2,342,934 | 157,057 | 5.96 | 14.9 |
| 391.02 | 5-SQ | 6,030,603.45 | 1,592,573 | 4,438,030 | 2,060,958 | 34.17 | 2.2 |
| 391.03 | 15-SQ | 2,938,188.23 | 1,808,606 | 1,129,582 | 435,050 | 14.81 | 2.6 |
| 391.04 | 20-SQ | 9,942.78 | 9,524 | 419 | 0 | - | - |
| 392.00 | 6-L2.5 | 132,056.54 | 70,678 | 61,379 | 39,873 | 30.19 | 1.5 |
| | 12-L2 | 45,704,266.62 | 21,359,967 | 24,344,300 | 3,565,783 | 7.80 | 6.8 |
| | 18-L1.5 | 1,815,141.12 | 580,734 | 1,234,407 | 120,929 | 6.66 | 10.2 |
| | 13-S0 | 6,344.73 | 5,002 | 1,343 | 325 | 5.12 | 4.1 |
| TOTAL TRANSPORTATION EQUIPMENT | | 47,657,809.01 | 22,016,381 | 25,641,429 | 3,726,910 | 7.82 | 6.9 |
| 394.00 | 25-SQ | 5,663,785.38 | 2,689,209 | 2,974,576 | 225,349 | 3.98 | 13.2 |
| 394.01 | 15-SQ | 500,853.37 | 30,904 | 469,949 | 34,757 | 6.94 | 13.5 |
| 396.00 | 14-L2 | 11,119,102.84 | 4,379,606 | 6,739,497 | 873,991 | 7.86 | 7.7 |
| 397.00 | 15-SQ | 1,068,946.29 | 700,261 | 368,685 | 36,540 | 3.42 | 10.1 |
| 397.01 | 10-SQ | 1,263,974.13 | 816,275 | 447,699 | 126,487 | 10.01 | 3.5 |
| 397.02 | 18-SQ | 10,732,720.48 | 3,867,814 | 6,864,906 | 746,597 | 6.96 | 9.2 |
| 397.03 | 15-SQ | 16,889,405.25 | 1,938,904 | 14,950,501 | 892,567 | 5.28 | 16.8 |
| 398.00 | 15-SQ | 182,722.54 | 132,722 | 50,001 | 17,312 | 9.47 | 2.9 |
| TOTAL GENERAL PLANT | | 121,071,427.48 | 45,648,072 | 75,423,354 | 9,580,481 | 7.91 | 7.9 |
| TOTAL DEPRECIABLE GAS PLANT | | 2,691,117,646.34 | 955,591,312 | 1,735,526,334 | 60,420,556 | 2.25 | 28.7 |
| NONDEPRECIABLE GAS PLANT | | | | | | | |
| 301.00 | ORGANIZATION | 49,770.42 | | | | | |
| 325.05 | LAND | 100,657.27 | 2,961 | | | | |
| 350.12 | LAND - OTHER | 13,542.86 | | | | | |
| 365.11 | LAND | 261,389.12 | (892) | | | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | 1,208,575.18 | | | | | |
| 389.01 | LAND AND LAND RIGHTS - LAND | 186,068.41 | | | | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | 1,820,003.26 | 2,069 | | | | |
| TOTAL GAS PLANT | | 2,692,937,649.60 | 955,593,381 | 1,735,526,334 | 60,420,556 | | |

* LIFE SPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

| ACCOUNT (1) | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | | NET SALVAGE (12) | SALVAGE ACCURAL (13)=(12)/5 |
|----------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|------------------------|-----------------------------------|
| | GROSS SALVAGE (2) | COST OF REMOVAL (3) | GROSS SALVAGE (4) | COST OF REMOVAL (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | GROSS SALVAGE (8) | COST OF REMOVAL (9) | GROSS SALVAGE (10) | COST OF REMOVAL (11) | | |
| 325 05 | | | | | 86 | | | | | | (86) | (17) |
| 332 00 | 5,003 | 110,707 | 234 | 18,235 | 21,958 | | | 49,268 | | 40,338 | (235,270) | (47,054) |
| 333 00 | 2,280 | | | 931 | | | | | | 6,076 | 564 | 113 |
| 334 00 | | | | | | | | | | | (2,021) | (404) |
| 353 00 | | | | | 2,034 | | | 2,021 | | 1,860 | (18,665) | (3,737) |
| 354 00 | 21,545 | 52,404 | 46,546 | 198,481 | | | | 14,791 | | | (182,794) | (36,559) |
| 367 00 | | 4,775 | 8,246 | 4,372 | 7,942 | | | | | | (8,843) | (1,769) |
| 369 00 | | 16,814 | | 25,309 | | | | | | | (11,036) | (22,207) |
| 371 00 | | | | 1,334 | | | | 1,170 | | 67,743 | (1,334) | (267) |
| 374 02 | 27,420 | | | | | | 2,030 | | | | 29,450 | 5,890 |
| 375 00 | | | | 4,559 | | | | | | | (4,559) | (912) |
| 376 00 | 1,189 | 747,887 | 4,319 | 2,866,888 | 2,908,543 | | 17,327 | 2,609,529 | 8,190 | 4,619,315 | (13,718,214) | (2,743,643) |
| 378 00 | | 4,250 | | 2,888 | 4,840 | | | | | 90,819 | (102,797) | (20,559) |
| 380 00 | 17,655 | 2,288,490 | | 2,041,616 | 2,682,198 | | | 3,299,077 | | 3,323,727 | (13,617,454) | (2,723,491) |
| 381 00 | | 19,726 | | | | | | | | | (19,726) | (3,945) |
| 382 00 | 52,455 | 537,428 | | 210,445 | 210,568 | | | 184,575 | | 153,359 | (1,243,920) | (248,784) |
| 385 00 | | 1,346 | | | 1,047 | | | | | | (2,392) | (478) |
| 391 01 | | | 500 | | | | | | | | 11,060 | 2,212 |
| 392 01 | 395 | | 732 | | 10,560 | | | | | | 9,637 | 1,927 |
| 392 02 | 269,670 | | 205,006 | | 2,167 | | | | 6,344 | | 1,116,999 | 223,400 |
| 392 03 | 7,001 | | 5,932 | | 235,024 | | 127,628 | | 279,671 | | 1,116,999 | 223,400 |
| 394 00 | 1,378 | | | | 1,460 | | 1,755 | | 10,087 | | 26,235 | 5,247 |
| 396 00 | 14,595 | | 139,339 | | 48,665 | | 30,120 | | 4,295 | | 1,378 | 276 |
| 397 02 | 1,500 | | | | 25,640 | | | | 5,540 | | 237,014 | 47,403 |
| TOTAL | 422,086 | 3,783,829 | 410,854 | 5,375,058 | 326,437 | 5,839,216 | 178,861 | 6,160,430 | 319,418 | 8,303,237 | (27,804,114) | (5,560,822) |

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|--------|--------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1874 | 5 | 5 | | | | 0.0 |
| 1875 | 12,105 | 12,105 | | | | 0.0 |
| 1876 | 935 | 934 | | 1 | 1 | 0.0 |
| 1877 | 121 | 121 | | | 1 | 0.0 |
| 1881 | 12 | 12 | | | 1 | 0.0 |
| 1885 | 30,083 | 30,083 | | | 1 | 0.0 |
| 1886 | 5,017 | 5,016 | | 1 | 2 | 0.0 |
| 1887 | 16,144 | 16,144 | | | 2 | 0.0 |
| 1888 | 16,289 | 16,289 | | | 2 | 0.0 |
| 1889 | 26,762 | 26,763 | | 1- | 1 | 0.0 |
| 1890 | 47,405 | 46,971 | | 434 | 435 | 0.0 |
| 1891 | 54,761 | 54,484 | | 277 | 712 | 0.0 |
| 1892 | 14,877 | 14,876 | | 1 | 713 | 0.0 |
| 1893 | 21,169 | 21,157 | | 12 | 725 | 0.0 |
| 1894 | 27,842 | 27,755 | | 87 | 812 | 0.0 |
| 1895 | 9,406 | 9,387 | | 19 | 831 | 0.0 |
| 1896 | 40,106 | 39,129 | | 977 | 1,808 | 0.0 |
| 1897 | 24,998 | 5,509 | | 19,489 | 21,297 | 0.0 |
| 1898 | 33,266 | 33,244 | | 22 | 21,319 | 0.0 |
| 1899 | 97,248 | 95,874 | | 1,374 | 22,693 | 0.0 |
| 1900 | 1,396,779 | 1,318,829 | | 77,950 | 100,643 | 0.0 |
| 1901 | 262,064 | 246,607 | | 15,457 | 116,100 | 0.0 |
| 1902 | 481,749 | 465,453 | | 16,296 | 132,396 | 0.0 |
| 1903 | 320,810 | 309,057 | | 11,753 | 144,149 | 0.0 |
| 1904 | 153,098 | 145,942 | | 7,156 | 151,305 | 0.0 |
| 1905 | 246,424 | 237,739 | | 8,685 | 159,990 | 0.0 |
| 1906 | 204,721 | 194,608 | | 10,113 | 170,103 | 0.0 |
| 1907 | 193,487 | 186,104 | | 7,383 | 177,486 | 0.0 |
| 1908 | 187,763 | 178,347 | | 9,416 | 186,902 | 0.0 |
| 1909 | 80,566 | 74,615 | | 5,951 | 192,853 | 0.0 |
| 1910 | 126,513 | 118,712 | | 7,801 | 200,654 | 0.0 |
| 1911 | 86,517 | 78,589 | | 7,928 | 208,582 | 0.0 |
| 1912 | 113,261 | 102,500 | | 10,761 | 219,343 | 0.0 |
| 1913 | 277,600 | 252,865 | | 24,735 | 244,078 | 0.0 |
| 1914 | 289,065 | 266,728 | | 22,337 | 266,415 | 0.0 |
| 1915 | 127,325 | 112,981 | | 14,344 | 280,759 | 0.0 |
| 1916 | 104,026 | 93,572 | | 10,454 | 291,213 | 0.0 |
| 1917 | 155,855 | 146,818 | | 9,037 | 300,250 | 0.0 |
| 1918 | 111,276 | 99,449 | | 11,827 | 312,077 | 0.0 |
| 1919 | 110,440 | 101,286 | | 9,154 | 321,231 | 0.0 |
| 1920 | 76,909 | 72,742 | | 4,167 | 325,398 | 0.0 |
| 1921 | 131,141 | 110,898 | | 20,243 | 345,641 | 0.0 |
| 1922 | 224,612 | 213,697 | | 10,915 | 356,556 | 0.0 |
| 1923 | 233,633 | 212,279 | | 21,354 | 377,910 | 0.0 |
| 1924 | 344,166 | 314,307 | | 29,859 | 407,769 | 0.0 |
| 1925 | 456,488 | 399,857 | | 56,631 | 464,400 | 0.0 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|-----------|-----|--|---------------------------------|
| | | | (2) | (3) | | |
| 1926 | 273,491 | 234,401 | 39,090 | | 503,490 | 0.0 |
| 1927 | 386,136 | 337,614 | 48,522 | | 552,012 | 0.0 |
| 1928 | 321,115 | 271,977 | 49,138 | | 601,150 | 0.0 |
| 1929 | 301,318 | 261,019 | 40,299 | | 641,449 | 0.0 |
| 1930 | 368,752 | 318,247 | 50,505 | | 691,954 | 0.0 |
| 1931 | 292,993 | 244,307 | 48,686 | | 740,640 | 0.0 |
| 1932 | 190,933 | 156,720 | 34,213 | | 774,853 | 0.0 |
| 1933 | 121,839 | 105,969 | 15,870 | | 790,723 | 0.0 |
| 1934 | 94,744 | 83,609 | 11,135 | | 801,858 | 0.0 |
| 1935 | 114,900 | 95,584 | 19,316 | | 821,174 | 0.0 |
| 1936 | 175,580 | 149,091 | 26,489 | | 847,663 | 0.0 |
| 1937 | 320,214 | 255,425 | 64,789 | | 912,452 | 0.1 |
| 1938 | 377,643 | 316,245 | 61,398 | | 973,850 | 0.1 |
| 1939 | 495,736 | 400,684 | 95,052 | | 1,068,902 | 0.1 |
| 1940 | 629,773 | 470,967 | 158,806 | | 1,227,708 | 0.1 |
| 1941 | 885,023 | 679,638 | 205,385 | | 1,433,093 | 0.1 |
| 1942 | 499,145 | 412,366 | 86,779 | | 1,519,872 | 0.1 |
| 1943 | 318,514 | 284,283 | 34,231 | | 1,554,103 | 0.1 |
| 1944 | 482,639 | 407,373 | 75,266 | | 1,629,369 | 0.1 |
| 1945 | 346,745 | 284,810 | 61,935 | | 1,691,304 | 0.1 |
| 1946 | 616,513 | 466,086 | 150,427 | | 1,841,731 | 0.1 |
| 1947 | 845,022 | 662,710 | 182,312 | | 2,024,043 | 0.1 |
| 1948 | 1,633,745 | 1,409,783 | 223,962 | | 2,248,005 | 0.1 |
| 1949 | 2,676,152 | 2,232,515 | 443,637 | | 2,691,642 | 0.2 |
| 1950 | 3,237,830 | 2,746,969 | 490,861 | | 3,182,503 | 0.2 |
| 1951 | 2,686,276 | 1,878,325 | 807,951 | | 3,990,454 | 0.2 |
| 1952 | 4,240,834 | 3,217,790 | 1,023,044 | | 5,013,498 | 0.3 |
| 1953 | 3,813,335 | 2,730,279 | 1,083,056 | | 6,096,554 | 0.4 |
| 1954 | 2,415,873 | 1,824,231 | 591,642 | | 6,688,196 | 0.4 |
| 1955 | 3,545,650 | 2,517,392 | 1,028,258 | | 7,716,454 | 0.4 |
| 1956 | 3,913,708 | 2,725,808 | 1,187,900 | | 8,904,354 | 0.5 |
| 1957 | 4,901,752 | 3,586,707 | 1,315,045 | | 10,219,399 | 0.6 |
| 1958 | 5,780,861 | 3,934,055 | 1,846,806 | | 12,066,205 | 0.7 |
| 1959 | 7,558,274 | 5,289,056 | 2,269,218 | | 14,335,423 | 0.8 |
| 1960 | 5,683,167 | 3,955,949 | 1,727,218 | | 16,062,641 | 0.9 |
| 1961 | 7,880,956 | 5,468,104 | 2,412,852 | | 18,475,493 | 1.1 |
| 1962 | 7,064,636 | 4,873,764 | 2,190,872 | | 20,666,365 | 1.2 |
| 1963 | 7,289,259 | 5,112,340 | 2,176,919 | | 22,843,284 | 1.3 |
| 1964 | 8,157,316 | 5,635,280 | 2,522,036 | | 25,365,320 | 1.5 |
| 1965 | 7,845,600 | 5,102,738 | 2,742,862 | | 28,108,182 | 1.6 |
| 1966 | 8,858,235 | 5,701,969 | 3,156,266 | | 31,264,448 | 1.8 |
| 1967 | 9,342,636 | 5,722,834 | 3,619,802 | | 34,884,250 | 2.0 |
| 1968 | 11,229,612 | 7,046,304 | 4,183,308 | | 39,067,558 | 2.3 |
| 1969 | 10,074,324 | 6,330,012 | 3,744,312 | | 42,811,870 | 2.5 |
| 1970 | 8,903,015 | 5,618,929 | 3,284,086 | | 46,095,956 | 2.7 |
| 1971 | 12,496,240 | 8,801,246 | 3,694,994 | | 49,790,950 | 2.9 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|-------------|---------------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1972 | 16,904,533 | 11,451,966 | 5,452,567 | | 55,243,517 | 3.2 |
| 1973 | 16,916,962 | 11,094,417 | 5,822,545 | | 61,066,062 | 3.5 |
| 1974 | 15,071,063 | 9,867,924 | 5,203,139 | | 66,269,201 | 3.8 |
| 1975 | 10,864,548 | 7,205,616 | 3,658,932 | | 69,928,133 | 4.0 |
| 1976 | 10,108,392 | 6,716,618 | 3,391,774 | | 73,319,907 | 4.2 |
| 1977 | 16,431,357 | 10,441,450 | 5,989,907 | | 79,309,814 | 4.6 |
| 1978 | 22,600,051 | 14,795,456 | 7,804,595 | | 87,114,409 | 5.0 |
| 1979 | 22,050,371 | 13,602,112 | 8,448,259 | | 95,562,668 | 5.5 |
| 1980 | 25,347,999 | 14,980,843 | 10,367,156 | | 105,929,824 | 6.1 |
| 1981 | 37,866,508 | 22,137,728 | 15,728,780 | | 121,658,604 | 7.0 |
| 1982 | 29,552,100 | 17,232,501 | 12,319,599 | | 133,978,203 | 7.7 |
| 1983 | 20,220,139 | 13,290,243 | 6,929,896 | | 140,908,099 | 8.1 |
| 1984 | 30,095,607 | 19,737,490 | 10,358,117 | | 151,266,216 | 8.7 |
| 1985 | 42,486,286 | 26,541,552 | 15,944,734 | | 167,210,950 | 9.6 |
| 1986 | 28,182,754 | 16,790,673 | 11,392,081 | | 178,603,031 | 10.3 |
| 1987 | 47,079,101 | 28,416,805 | 18,662,296 | | 197,265,327 | 11.4 |
| 1988 | 35,470,410 | 21,054,565 | 14,415,845 | | 211,681,172 | 12.2 |
| 1989 | 32,509,674 | 18,192,816 | 14,316,858 | | 225,998,030 | 13.0 |
| 1990 | 45,288,264 | 24,927,784 | 20,360,480 | | 246,358,510 | 14.2 |
| 1991 | 42,189,414 | 22,586,346 | 19,603,068 | | 265,961,578 | 15.3 |
| 1992 | 49,741,192 | 25,923,788 | 23,817,404 | | 289,778,982 | 16.7 |
| 1993 | 38,608,302 | 19,381,009 | 19,227,293 | | 309,006,275 | 17.8 |
| 1994 | 43,686,635 | 21,677,963 | 22,008,672 | | 331,014,947 | 19.1 |
| 1995 | 43,905,602 | 21,005,252 | 22,900,350 | | 353,915,297 | 20.4 |
| 1996 | 33,953,854 | 15,688,446 | 18,265,408 | | 372,180,705 | 21.4 |
| 1997 | 48,644,999 | 22,126,879 | 26,518,120 | | 398,698,825 | 23.0 |
| 1998 | 28,905,667 | 13,165,287 | 15,740,380 | | 414,439,205 | 23.9 |
| 1999 | 36,823,274 | 16,548,247 | 20,275,027 | | 434,714,232 | 25.0 |
| 2000 | 26,505,438 | 10,305,423 | 16,200,015 | | 450,914,247 | 26.0 |
| 2001 | 47,577,242 | 18,204,614 | 29,372,628 | | 480,286,875 | 27.7 |
| 2002 | 62,109,310 | 23,095,470 | 39,013,840 | | 519,300,715 | 29.9 |
| 2003 | 55,208,952 | 18,859,548 | 36,349,404 | | 555,650,119 | 32.0 |
| 2004 | 63,756,713 | 20,392,614 | 43,364,099 | | 599,014,218 | 34.5 |
| 2005 | 93,182,554 | 37,831,448 | 55,351,106 | | 654,365,324 | 37.7 |
| 2006 | 69,460,177 | 20,457,716 | 49,002,461 | | 703,367,785 | 40.5 |
| 2007 | 63,010,628 | 17,536,985 | 45,473,643 | | 748,841,428 | 43.1 |
| 2008 | 63,351,305 | 17,897,312 | 45,453,993 | | 794,295,421 | 45.8 |
| 2009 | 71,114,146 | 17,296,478 | 53,817,668 | | 848,113,089 | 48.9 |
| 2010 | 61,228,550 | 12,829,475 | 48,399,075 | | 896,512,164 | 51.7 |
| 2011 | 114,679,444 | 41,983,953 | 72,695,491 | | 969,207,655 | 55.8 |
| 2012 | 113,937,387 | 21,543,229 | 92,394,158 | 1,061,601,813 | | 61.2 |
| 2013 | 80,913,261 | 17,958,884 | 62,954,377 | 1,124,556,190 | | 64.8 |
| 2014 | 97,456,263 | 15,971,975 | 81,484,288 | 1,206,040,478 | | 69.5 |
| 2015 | 118,700,513 | 16,055,609 | 102,644,904 | 1,308,685,382 | | 75.4 |
| 2016 | 113,778,695 | 10,896,482 | 102,882,213 | 1,411,567,595 | | 81.3 |
| 2017 | 194,353,064 | 10,997,328 | 183,355,736 | 1,594,923,331 | | 91.9 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | CUMULATIVE AMOUNT (5) | DEPRECIATED ORIGINAL COST |
|---------------------|-------------------------|--------------------------------|---------------|-------|-----------------------------|---------------------------|
| | | | (2) | - (3) | | (4) |
| 2018 | 142,626,058 | 2,023,050 | 140,603,008 | | 1,735,526,339 | 100.0 |
| SUBTOTAL | 2,691,117,651 | 955,591,312 | 1,735,526,339 | | | |
| NONDEPRECIABLE | 1,820,003 | 2,069 | 1,817,934 | | | |
| TOTAL | 2,692,937,654 | 955,593,381 | 1,737,344,273 | | | |

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 40-SQUARE | | | | | | |
| 2014 | 5,845,747.33 | 621,111 | 629,182 | 5,216,565 | 35.75 | 145,918 |
| | 5,845,747.33 | 621,111 | 629,182 | 5,216,565 | | 145,918 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 35.7 2.50 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2011 | 92,266.28 | 92,266 | 92,266 | | | |
| 2012 | 63,505.97 | 63,506 | 63,506 | | | |
| 2013 | 7,324,036.96 | 7,324,037 | 7,324,037 | | | |
| 2014 | 1,831,144.65 | 1,556,473 | 1,596,397 | 234,748 | 0.75 | 234,748 |
| 2015 | 2,315,045.90 | 1,504,780 | 1,543,378 | 771,668 | 1.75 | 440,953 |
| 2016 | 6,228,589.56 | 2,802,865 | 2,874,760 | 3,353,830 | 2.75 | 1,219,575 |
| 2017 | 5,946,168.54 | 1,486,542 | 1,524,672 | 4,421,497 | 3.75 | 1,179,066 |
| 2018 | 4,392,275.99 | 329,421 | 337,871 | 4,054,405 | 4.62 | 877,577 |
| | 28,193,033.85 | 15,159,890 | 15,356,887 | 12,836,147 | | 3,951,919 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 3.2 14.02 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2014 | 4,465,611.19 | 1,265,242 | 1,281,683 | 3,183,928 | 10.75 | 296,179 |
| 2015 | 12,305,739.65 | 2,666,285 | 2,700,932 | 9,604,808 | 11.75 | 817,430 |
| 2016 | 519,278.52 | 77,892 | 78,905 | 440,374 | 12.75 | 34,539 |
| 2017 | 221,052.47 | 18,420 | 18,659 | 202,393 | 13.75 | 14,719 |
| | 17,511,681.83 | 4,027,839 | 4,080,179 | 13,431,503 | | 1,162,867 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 11.6 6.64 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.03 MISCELLANEOUS INTANGIBLE PLANT - SAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 2011 | 30,340,728.18 | 21,997,028 | 22,282,871 | 8,057,857 | 2.75 | 2,930,130 |
| 2012 | 3,575,806.18 | 2,234,879 | 2,263,921 | 1,311,885 | 3.75 | 349,836 |
| 2013 | 158,350.06 | 83,134 | 84,214 | 74,136 | 4.75 | 15,608 |
| 2014 | 4,827,074.27 | 2,051,507 | 2,078,166 | 2,748,908 | 5.75 | 478,071 |
| 2015 | 6,922,317.29 | 2,249,753 | 2,278,987 | 4,643,330 | 6.75 | 687,901 |
| 2016 | 2,548,454.25 | 573,402 | 580,853 | 1,967,601 | 7.75 | 253,884 |
| 2017 | 301,381.45 | 37,673 | 38,163 | 263,218 | 8.75 | 30,082 |
| | 48,674,111.68 | 29,227,376 | 29,607,175 | 19,066,937 | | 4,745,512 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 4.0 9.75 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1954 | 662.55 | 511 | 457 | 206 | 17.17 | 12 |
| 1983 | 5,657.27 | 2,752 | 2,459 | 3,198 | 37.22 | 86 |
| 2008 | 69,279.99 | 10,011 | 8,946 | 60,334 | 60.67 | 994 |
| | 75,599.81 | 13,274 | 11,862 | 63,738 | | 1,092 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 58.4 1.44 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-L0.5 | | | | | | |
| 1890 | 13.00 | 11 | 420- | 433 | 8.59 | 50 |
| 1897 | 620.75 | 492 | 18,788- | 19,409 | 9.35 | 2,076 |
| 1901 | 339.97 | 266 | 10,158- | 10,498 | 9.76 | 1,076 |
| 1909 | 45.50 | 35 | 1,337- | 1,382 | 10.60 | 130 |
| 1915 | 25.11 | 19 | 726- | 751 | 11.30 | 66 |
| 1917 | 2.75 | 2 | 76- | 79 | 11.55 | 7 |
| 1919 | 56.45 | 42 | 1,604- | 1,660 | 11.82 | 140 |
| 1931 | 44.62 | 31 | 1,184- | 1,229 | 13.65 | 90 |
| 1937 | 39.01 | 26 | 993- | 1,032 | 14.72 | 70 |
| 1941 | 194.18 | 127 | 4,850- | 5,044 | 15.49 | 326 |
| 1943 | 58.38 | 38 | 1,451- | 1,509 | 15.89 | 95 |
| 1946 | 4.87 | 3 | 115- | 120 | 16.51 | 7 |
| 1947 | 22.60 | 14 | 535- | 558 | 16.73 | 33 |
| 1948 | 100.00 | 62 | 2,368- | 2,468 | 16.94 | 146 |
| 1950 | 70.00 | 43 | 1,642- | 1,712 | 17.39 | 98 |
| 1955 | 8.17 | 5 | 191- | 199 | 18.54 | 11 |
| 1956 | 95.00 | 55 | 2,100- | 2,195 | 18.78 | 117 |
| 1957 | 187.00 | 108 | 4,124- | 4,311 | 19.03 | 227 |
| 1958 | 235.50 | 135 | 5,155- | 5,390 | 19.27 | 280 |
| 1959 | 50.00 | 28 | 1,069- | 1,119 | 19.52 | 57 |
| 1960 | 81.57 | 46 | 1,757- | 1,839 | 19.78 | 93 |
| 1961 | 330.41 | 183 | 6,988- | 7,318 | 20.03 | 365 |
| 1965 | 50.50 | 27 | 1,031- | 1,082 | 21.09 | 51 |
| 1966 | 37.55 | 20 | 764- | 802 | 21.36 | 38 |
| 1968 | 218.17 | 112 | 4,277- | 4,495 | 21.91 | 205 |
| 1970 | 23.61 | 12 | 458- | 482 | 22.48 | 21 |
| 1971 | 728.26 | 360 | 13,747- | 14,475 | 22.77 | 636 |
| 1972 | 2,601.99 | 1,268 | 48,422- | 51,024 | 23.07 | 2,212 |
| 1973 | 116.76 | 56 | 2,138- | 2,255 | 23.36 | 97 |
| 1974 | 969.05 | 460 | 17,566- | 18,535 | 23.66 | 783 |
| 1975 | 72.25 | 34 | 1,298- | 1,370 | 23.97 | 57 |
| 1977 | 1,441.00 | 654 | 24,975- | 26,416 | 24.59 | 1,074 |
| 1978 | 765.00 | 342 | 13,061- | 13,826 | 24.90 | 555 |
| 1979 | 82.70 | 36 | 1,375- | 1,458 | 25.22 | 58 |
| 1980 | 91.23 | 39 | 1,489- | 1,580 | 25.54 | 62 |
| 1982 | 193.00 | 81 | 3,093- | 3,286 | 26.20 | 125 |
| | 10,015.91 | 5,272 | 201,325- | 211,341 | | 11,534 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 115.16

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1901 | 1,674.68 | 1,675 | 1,675 | | | |
| 1910 | 22.78 | 22 | 23 | | | |
| 1923 | 1,969.07 | 1,831 | 1,969 | | | |
| 1924 | 25.41 | 24 | 25 | | | |
| 1927 | 43.28 | 40 | 43 | | | |
| 1938 | 1,018.56 | 889 | 1,019 | | | |
| 1948 | 385.48 | 319 | 385 | | | |
| 1959 | 410.49 | 310 | 410 | | | |
| 1974 | 3,366.13 | 2,061 | 3,366 | | | |
| 1976 | 518.00 | 306 | 518 | | | |
| 1980 | 1,507.30 | 819 | 1,507 | | | |
| 1981 | 923.36 | 490 | 923 | | | |
| 2005 | 9,119.74 | 2,260 | 6,419 | 2,701 | 40.22 | 67 |
| | 20,984.28 | 11,046 | 18,282 | 2,702 | | 67 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 40.3 | 0.32 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1875 | 1.00 | 1 | 1 | | | |
| 1888 | 137.42 | 137 | 137 | | | |
| 1889 | 130.52 | 130 | 131 | | | |
| 1890 | 1,873.28 | 1,860 | 1,873 | | | |
| 1891 | 1,372.99 | 1,359 | 1,373 | | | |
| 1892 | 924.40 | 912 | 924 | | | |
| 1893 | 699.05 | 687 | 699 | | | |
| 1894 | 3,023.40 | 2,959 | 3,023 | | | |
| 1895 | 218.54 | 213 | 219 | | | |
| 1896 | 1,259.83 | 1,224 | 1,260 | | | |
| 1897 | 1,642.16 | 1,589 | 1,642 | | | |
| 1898 | 1,409.64 | 1,358 | 1,410 | | | |
| 1899 | 2,897.90 | 2,781 | 2,898 | | | |
| 1900 | 2,874.97 | 2,748 | 2,875 | | | |
| 1901 | 10,007.57 | 9,526 | 10,008 | | | |
| 1902 | 4,457.09 | 4,225 | 4,457 | | | |
| 1903 | 7,504.57 | 7,085 | 7,505 | | | |
| 1904 | 5,966.84 | 5,611 | 5,967 | | | |
| 1905 | 9,920.15 | 9,294 | 9,920 | | | |
| 1906 | 6,726.76 | 6,279 | 6,727 | | | |
| 1907 | 4,784.95 | 4,450 | 4,785 | | | |
| 1908 | 3,068.84 | 2,844 | 3,069 | | | |
| 1909 | 6,824.39 | 6,303 | 6,824 | | | |
| 1910 | 3,360.27 | 3,093 | 3,360 | | | |
| 1911 | 2,637.18 | 2,419 | 2,637 | | | |
| 1912 | 5,250.72 | 4,801 | 5,251 | | | |
| 1913 | 3,998.45 | 3,643 | 3,998 | | | |
| 1914 | 5,211.01 | 4,732 | 5,211 | | | |
| 1915 | 3,526.25 | 3,191 | 3,526 | | | |
| 1916 | 9,327.91 | 8,411 | 9,328 | | | |
| 1917 | 11,339.21 | 10,189 | 11,339 | | | |
| 1918 | 5,939.02 | 5,317 | 5,939 | | | |
| 1919 | 10,034.15 | 8,952 | 10,034 | | | |
| 1920 | 8,068.68 | 7,172 | 8,069 | | | |
| 1921 | 9,874.37 | 8,743 | 9,874 | | | |
| 1922 | 13,323.29 | 11,753 | 13,323 | | | |
| 1923 | 12,530.40 | 11,011 | 12,530 | | | |
| 1924 | 23,943.35 | 20,957 | 23,943 | | | |
| 1925 | 11,074.30 | 9,655 | 11,074 | | | |
| 1926 | 10,137.05 | 8,802 | 10,137 | | | |
| 1927 | 11,336.06 | 9,802 | 11,336 | | | |
| 1928 | 3,835.08 | 3,302 | 3,835 | | | |
| 1929 | 3,297.79 | 2,827 | 3,298 | | | |
| 1930 | 7,617.74 | 6,501 | 7,618 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1931 | 362.17 | 308 | 362 | | | |
| 1932 | 666.58 | 564 | 667 | | | |
| 1933 | 1,250.79 | 1,052 | 1,251 | | | |
| 1934 | 192.41 | 161 | 192 | | | |
| 1935 | 1,203.89 | 1,003 | 1,204 | | | |
| 1936 | 3,095.27 | 2,564 | 3,095 | | | |
| 1937 | 896.03 | 738 | 896 | | | |
| 1938 | 3,164.87 | 2,592 | 3,165 | | | |
| 1939 | 2,701.60 | 2,199 | 2,702 | | | |
| 1940 | 3,447.99 | 2,790 | 3,448 | | | |
| 1941 | 4,750.60 | 3,819 | 4,751 | | | |
| 1942 | 8,460.29 | 6,756 | 8,460 | | | |
| 1943 | 7,793.53 | 6,180 | 7,794 | | | |
| 1944 | 6,457.05 | 5,084 | 6,457 | | | |
| 1945 | 4,195.91 | 3,279 | 4,196 | | | |
| 1946 | 3,848.61 | 2,984 | 3,849 | | | |
| 1947 | 1,792.72 | 1,379 | 1,793 | | | |
| 1948 | 2,046.38 | 1,561 | 2,038 | 8 | 16.61 | |
| 1949 | 1,945.89 | 1,471 | 1,921 | 25 | 17.07 | 1 |
| 1950 | 1,033.21 | 774 | 1,011 | 22 | 17.55 | 1 |
| 1951 | 6,743.01 | 5,005 | 6,535 | 208 | 18.04 | 12 |
| 1952 | 5,227.54 | 3,843 | 5,018 | 210 | 18.54 | 11 |
| 1953 | 3,419.00 | 2,489 | 3,250 | 169 | 19.05 | 9 |
| 1954 | 4,135.13 | 2,979 | 3,890 | 245 | 19.57 | 13 |
| 1955 | 3,153.08 | 2,247 | 2,934 | 219 | 20.11 | 11 |
| 1956 | 13,433.71 | 9,471 | 12,367 | 1,067 | 20.65 | 52 |
| 1957 | 5,931.14 | 4,134 | 5,398 | 533 | 21.21 | 25 |
| 1958 | 7,746.35 | 5,336 | 6,967 | 779 | 21.78 | 36 |
| 1959 | 8,167.31 | 5,558 | 7,257 | 910 | 22.36 | 41 |
| 1960 | 3,263.45 | 2,193 | 2,863 | 400 | 22.96 | 17 |
| 1961 | 4,069.92 | 2,700 | 3,525 | 545 | 23.56 | 23 |
| 1962 | 5,795.30 | 3,794 | 4,954 | 841 | 24.17 | 35 |
| 1963 | 5,947.65 | 3,841 | 5,015 | 933 | 24.79 | 38 |
| 1964 | 7,158.88 | 4,558 | 5,952 | 1,207 | 25.43 | 47 |
| 1965 | 5,532.56 | 3,472 | 4,534 | 999 | 26.07 | 38 |
| 1966 | 11,080.22 | 6,851 | 8,946 | 2,134 | 26.72 | 80 |
| 1967 | 5,622.33 | 3,423 | 4,470 | 1,152 | 27.38 | 42 |
| 1968 | 3,247.97 | 1,946 | 2,541 | 707 | 28.05 | 25 |
| 1969 | 4,053.75 | 2,390 | 3,121 | 933 | 28.73 | 32 |
| 1970 | 26,155.09 | 15,162 | 19,798 | 6,357 | 29.42 | 216 |
| 1971 | 51,947.30 | 29,603 | 38,654 | 13,293 | 30.11 | 441 |
| 1972 | 27,208.63 | 15,233 | 19,890 | 7,319 | 30.81 | 238 |
| 1973 | 21,080.78 | 11,585 | 15,127 | 5,954 | 31.53 | 189 |
| 1974 | 11,679.68 | 6,300 | 8,226 | 3,454 | 32.24 | 107 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1975 | 15,635.72 | 8,271 | 10,800 | 4,836 | 32.97 | 147 |
| 1976 | 24,795.30 | 12,858 | 16,789 | 8,006 | 33.70 | 238 |
| 1977 | 9,701.66 | 4,927 | 6,433 | 3,269 | 34.45 | 95 |
| 1978 | 12,975.14 | 6,452 | 8,425 | 4,550 | 35.19 | 129 |
| 1979 | 18,968.48 | 9,227 | 12,048 | 6,920 | 35.95 | 192 |
| 1980 | 8,113.79 | 3,859 | 5,039 | 3,075 | 36.71 | 84 |
| 1981 | 16,632.83 | 7,727 | 10,089 | 6,544 | 37.48 | 175 |
| 1982 | 8,839.18 | 4,008 | 5,233 | 3,606 | 38.26 | 94 |
| 1983 | 11,652.16 | 5,915 | 7,723 | 3,929 | 34.19 | 115 |
| 1984 | 61,906.30 | 30,743 | 40,142 | 21,764 | 34.72 | 627 |
| 1985 | 15,651.08 | 7,597 | 9,920 | 5,731 | 35.25 | 163 |
| 1986 | 17,645.91 | 8,366 | 10,924 | 6,722 | 35.78 | 188 |
| 1987 | 4,920.02 | 2,260 | 2,951 | 1,969 | 36.78 | 54 |
| 1988 | 38,191.05 | 17,098 | 22,325 | 15,866 | 37.32 | 425 |
| 1989 | 8,167.54 | 3,559 | 4,647 | 3,521 | 37.87 | 93 |
| 1990 | 1,377.08 | 584 | 763 | 614 | 38.41 | 16 |
| 1991 | 28,921.57 | 11,901 | 15,540 | 13,382 | 38.97 | 343 |
| 1992 | 11,012.64 | 4,365 | 5,700 | 5,313 | 39.97 | 133 |
| 1993 | 5,340.25 | 2,050 | 2,677 | 2,663 | 40.54 | 66 |
| 1994 | 15,466.03 | 5,738 | 7,492 | 7,974 | 41.11 | 194 |
| 1995 | 5,379.78 | 1,926 | 2,515 | 2,865 | 41.69 | 69 |
| 1996 | 12,980.22 | 4,477 | 5,846 | 7,134 | 42.26 | 169 |
| 1997 | 7,464.80 | 2,459 | 3,211 | 4,254 | 43.26 | 98 |
| 1998 | 3,484.33 | 1,101 | 1,438 | 2,046 | 43.85 | 47 |
| 1999 | 15.50 | 5 | 7 | 8 | 44.45 | |
| 2000 | 16,002.37 | 4,615 | 6,026 | 9,976 | 45.04 | 221 |
| 2001 | 26,595.59 | 7,295 | 9,525 | 17,071 | 45.64 | 374 |
| 2002 | 309,217.69 | 80,397 | 104,976 | 204,242 | 46.25 | 4,416 |
| 2003 | 155,944.14 | 38,284 | 49,988 | 105,956 | 46.86 | 2,261 |
| 2004 | 64,143.30 | 14,804 | 19,330 | 44,813 | 47.48 | 944 |
| 2005 | 520.27 | 112 | 146 | 374 | 48.10 | 8 |
| 2006 | 25,903.77 | 5,204 | 6,795 | 19,109 | 48.73 | 392 |
| 2007 | 586.03 | 109 | 142 | 444 | 49.36 | 9 |
| 2008 | 82,248.26 | 13,999 | 18,279 | 63,969 | 49.99 | 1,280 |
| 2009 | 356.34 | 55 | 72 | 284 | 50.63 | 6 |
| 2010 | 4.00 | 1 | 1 | 3 | 51.27 | |
| 2011 | 17,137.51 | 2,111 | 2,756 | 14,382 | 51.58 | 279 |
| 2012 | 44.11 | 5 | 7 | 37 | 52.23 | 1 |
| 2015 | 567.59 | 33 | 43 | 525 | 53.25 | 10 |
| | 1,629,003.44 | 764,716 | 950,634 | 678,369 | | 15,935 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.6 0.98

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0.5 | | | | | | |
| 1906 | 456.70 | 457 | 457 | | | |
| 1910 | 74.04 | 74 | 74 | | | |
| 1929 | 30.85 | 31 | 31 | | | |
| 1937 | 65.76 | 61 | 63 | 3 | 3.04 | 1 |
| 1938 | 15,789.80 | 14,604 | 15,169 | 621 | 3.38 | 184 |
| 1942 | 15.48 | 14 | 15 | | | |
| 1944 | 26.10 | 23 | 24 | 2 | 5.39 | |
| 1945 | 62.03 | 54 | 56 | 6 | 5.73 | 1 |
| 1947 | 109.05 | 94 | 98 | 11 | 6.40 | 2 |
| 1952 | 6,242.77 | 5,118 | 5,316 | 927 | 8.11 | 114 |
| 1953 | 10,362.44 | 8,414 | 8,740 | 1,622 | 8.46 | 192 |
| 1955 | 1,509.02 | 1,202 | 1,249 | 260 | 9.16 | 28 |
| 1956 | 25,047.82 | 19,754 | 20,519 | 4,529 | 9.51 | 476 |
| 1957 | 1,353.14 | 1,056 | 1,097 | 256 | 9.87 | 26 |
| 1958 | 1,163.20 | 899 | 934 | 229 | 10.23 | 22 |
| 1959 | 13.86 | 11 | 11 | 3 | 10.59 | |
| 1960 | 603.38 | 456 | 474 | 129 | 10.96 | 12 |
| 1962 | 2,155.40 | 1,595 | 1,657 | 498 | 11.70 | 43 |
| 1963 | 1,533.76 | 1,122 | 1,165 | 369 | 12.08 | 31 |
| 1964 | 43,478.50 | 31,440 | 32,657 | 10,822 | 12.46 | 869 |
| 1967 | 3,629.38 | 2,531 | 2,629 | 1,000 | 13.62 | 73 |
| 1968 | 5,768.79 | 3,973 | 4,127 | 1,642 | 14.01 | 117 |
| 1969 | 479.85 | 326 | 339 | 141 | 14.41 | 10 |
| 1970 | 1,385.27 | 929 | 965 | 420 | 14.82 | 28 |
| 1971 | 25,573.77 | 16,919 | 17,574 | 8,000 | 15.23 | 525 |
| 1972 | 3,121.79 | 2,037 | 2,116 | 1,006 | 15.64 | 64 |
| 1973 | 786.18 | 506 | 526 | 260 | 16.06 | 16 |
| 1974 | 139,894.30 | 88,631 | 92,061 | 47,833 | 16.49 | 2,901 |
| 1975 | 609.27 | 380 | 395 | 214 | 16.92 | 13 |
| 1976 | 705.18 | 433 | 450 | 255 | 17.36 | 15 |
| 1977 | 3,035.23 | 1,835 | 1,906 | 1,129 | 17.80 | 63 |
| 1978 | 6,870.73 | 4,084 | 4,242 | 2,629 | 18.25 | 144 |
| 1980 | 11,213.10 | 6,439 | 6,688 | 4,525 | 19.16 | 236 |
| 1982 | 703.50 | 389 | 404 | 300 | 20.11 | 15 |
| 1983 | 607.35 | 405 | 421 | 186 | 17.66 | 11 |
| 1985 | 68,348.96 | 44,085 | 45,791 | 22,558 | 18.30 | 1,233 |
| 1987 | 2,626.40 | 1,633 | 1,696 | 930 | 19.00 | 49 |
| 1988 | 1,274.00 | 778 | 808 | 466 | 19.26 | 24 |
| 1989 | 13,495.02 | 8,052 | 8,364 | 5,131 | 19.77 | 260 |
| 1990 | 13,349.43 | 7,807 | 8,109 | 5,240 | 20.06 | 261 |
| 1991 | 32,762.97 | 18,747 | 19,473 | 13,290 | 20.37 | 652 |
| 1992 | 26,698.28 | 14,927 | 15,505 | 11,193 | 20.70 | 541 |
| 1994 | 42,278.62 | 22,454 | 23,323 | 18,956 | 21.41 | 885 |
| 1995 | 118,256.75 | 61,044 | 63,407 | 54,850 | 21.79 | 2,517 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0.5 | | | | | | |
| 1996 | 9,454.33 | 4,733 | 4,916 | 4,538 | 22.20 | 204 |
| 1997 | 5,432.04 | 2,632 | 2,734 | 2,698 | 22.61 | 119 |
| 1998 | 178,335.03 | 83,425 | 86,654 | 91,681 | 23.04 | 3,979 |
| 1999 | 23,739.45 | 10,692 | 11,106 | 12,633 | 23.49 | 538 |
| 2002 | 509,007.60 | 202,636 | 210,479 | 298,529 | 24.57 | 12,150 |
| 2003 | 113,699.12 | 43,172 | 44,843 | 68,856 | 24.91 | 2,764 |
| 2004 | 63,989.80 | 22,979 | 23,868 | 40,122 | 25.43 | 1,578 |
| 2005 | 70,222.38 | 23,819 | 24,741 | 45,481 | 25.81 | 1,762 |
| 2006 | 87,641.30 | 27,914 | 28,994 | 58,647 | 26.21 | 2,238 |
| 2007 | 44,851.16 | 13,321 | 13,837 | 31,014 | 26.63 | 1,165 |
| 2008 | 260,198.94 | 71,737 | 74,513 | 185,686 | 26.93 | 6,895 |
| 2009 | 8,618,992.07 | 2,176,295 | 2,260,525 | 6,358,467 | 27.38 | 232,230 |
| 2010 | 201,983.09 | 46,153 | 47,939 | 154,044 | 27.85 | 5,531 |
| 2011 | 226,605.73 | 46,318 | 48,111 | 178,495 | 28.21 | 6,327 |
| 2014 | 44,041.32 | 5,558 | 5,773 | 38,268 | 29.42 | 1,301 |
| 2017 | 195,540.18 | 7,704 | 8,002 | 187,538 | 30.50 | 6,149 |
| 2018 | 68,256.24 | 826 | 858 | 67,398 | 30.68 | 2,197 |
| | 11,355,557.00 | 3,185,737 | 3,309,018 | 8,046,539 | | 299,781 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.8 2.64 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 33-S0 | | | | | | |
| 1926 | 26.31 | 26 | 26 | | | |
| 1931 | 218.45 | 218 | 218 | | | |
| 1933 | 44.94 | 45 | 45 | | | |
| 1936 | 73.64 | 74 | 74 | | | |
| 1937 | 531.89 | 532 | 532 | | | |
| 1939 | 100.05 | 100 | 100 | | | |
| 1940 | 956.27 | 956 | 956 | | | |
| 1941 | 898.87 | 899 | 899 | | | |
| 1942 | 629.69 | 630 | 630 | | | |
| 1943 | 248.82 | 249 | 249 | | | |
| 1944 | 261.20 | 261 | 261 | | | |
| 1945 | 217.29 | 217 | 217 | | | |
| 1946 | 820.91 | 821 | 821 | | | |
| 1947 | 921.97 | 922 | 922 | | | |
| 1948 | 1,216.34 | 1,216 | 1,216 | | | |
| 1949 | 1,134.41 | 1,134 | 1,134 | | | |
| 1950 | 567.10 | 567 | 567 | | | |
| 1951 | 543.96 | 544 | 544 | | | |
| 1952 | 1,053.47 | 1,053 | 1,053 | | | |
| 1953 | 1,069.33 | 1,060 | 1,069 | | | |
| 1954 | 633.57 | 621 | 634 | | | |
| 1955 | 741.69 | 719 | 742 | | | |
| 1956 | 1,395.06 | 1,337 | 1,395 | | | |
| 1957 | 2,346.89 | 2,222 | 2,347 | | | |
| 1958 | 2,203.34 | 2,062 | 2,203 | | | |
| 1959 | 3,274.42 | 3,027 | 3,274 | | | |
| 1960 | 2,528.27 | 2,308 | 2,528 | | | |
| 1961 | 2,559.62 | 2,308 | 2,560 | | | |
| 1962 | 1,874.02 | 1,668 | 1,874 | | | |
| 1963 | 2,029.56 | 1,784 | 2,030 | | | |
| 1964 | 2,616.00 | 2,269 | 2,582 | 34 | 4.38 | 8 |
| 1965 | 1,273.78 | 1,090 | 1,240 | 34 | 4.77 | 7 |
| 1966 | 2,269.62 | 1,915 | 2,179 | 91 | 5.16 | 18 |
| 1967 | 1,324.41 | 1,102 | 1,254 | 70 | 5.54 | 13 |
| 1968 | 1,734.23 | 1,423 | 1,619 | 115 | 5.93 | 19 |
| 1969 | 3,425.35 | 2,768 | 3,149 | 276 | 6.33 | 44 |
| 1970 | 1,286.76 | 1,025 | 1,166 | 121 | 6.72 | 18 |
| 1971 | 668.05 | 524 | 596 | 72 | 7.12 | 10 |
| 1972 | 1,383.67 | 1,068 | 1,215 | 169 | 7.52 | 22 |
| 1973 | 761.21 | 578 | 658 | 103 | 7.93 | 13 |
| 1974 | 719.26 | 538 | 612 | 107 | 8.33 | 13 |
| 1975 | 963.27 | 708 | 806 | 157 | 8.74 | 18 |
| 1977 | 536.39 | 381 | 434 | 102 | 9.57 | 11 |
| 1978 | 465.76 | 325 | 370 | 96 | 9.98 | 10 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 33-S0 | | | | | | |
| 1980 | 259.48 | 174 | 198 | 61 | 10.83 | 6 |
| 1981 | 1,187.81 | 783 | 891 | 297 | 11.26 | 26 |
| 1983 | 1,039.62 | 795 | 904 | 136 | 10.83 | 13 |
| 1984 | 2,999.50 | 2,260 | 2,571 | 428 | 11.20 | 38 |
| 1988 | 714.12 | 505 | 575 | 139 | 12.49 | 11 |
| 1990 | 940.00 | 640 | 728 | 212 | 13.24 | 16 |
| 1991 | 1,296.00 | 865 | 984 | 312 | 13.57 | 23 |
| 1996 | 1,173.72 | 697 | 793 | 381 | 15.20 | 25 |
| 1999 | 2,618.21 | 1,426 | 1,623 | 995 | 16.08 | 62 |
| | 62,777.57 | 53,439 | 58,267 | 4,511 | | 444 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.2 0.71 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1906 | 29.99 | 30 | 30 | | | |
| 1923 | 95.58 | 89 | 96 | | | |
| 1925 | 385.22 | 355 | 385 | | | |
| 1930 | 2,807.06 | 2,538 | 2,807 | | | |
| 1931 | 435.00 | 392 | 435 | | | |
| 1934 | 601.82 | 535 | 602 | | | |
| 1937 | 1,286.00 | 1,128 | 1,286 | | | |
| 1938 | 651.10 | 569 | 651 | | | |
| 1939 | 189.89 | 165 | 190 | | | |
| 1940 | 636.24 | 550 | 636 | | | |
| 1942 | 77.88 | 67 | 78 | | | |
| 1943 | 2,016.88 | 1,718 | 2,017 | | | |
| 1945 | 452.54 | 381 | 453 | | | |
| 1946 | 2,458.57 | 2,059 | 2,459 | | | |
| 1947 | 904.95 | 753 | 905 | | | |
| 1948 | 1,112.43 | 920 | 1,112 | | | |
| 1949 | 221.89 | 182 | 222 | | | |
| 1951 | 66.26 | 54 | 66 | | | |
| 1952 | 571.42 | 460 | 571 | | | |
| 1955 | 411.60 | 323 | 412 | | | |
| 1958 | 1,144.69 | 873 | 1,145 | | | |
| 1959 | 31,709.01 | 23,946 | 31,709 | | | |
| 1960 | 1,570.53 | 1,174 | 1,571 | | | |
| 1961 | 3,625.00 | 2,679 | 3,625 | | | |
| 1962 | 1,076.72 | 787 | 1,077 | | | |
| 1963 | 680.33 | 491 | 680 | | | |
| 1964 | 4,511.67 | 3,218 | 4,512 | | | |
| 1965 | 831.40 | 585 | 831 | | | |
| 1966 | 114.36 | 79 | 114 | | | |
| 1968 | 36,991.24 | 24,981 | 36,991 | | | |
| 1969 | 245.28 | 163 | 245 | | | |
| 1971 | 2,313.81 | 1,492 | 2,314 | | | |
| 1972 | 612.48 | 388 | 612 | | | |
| 1974 | 22,623.29 | 13,853 | 22,623 | | | |
| 1975 | 3,901.22 | 2,346 | 3,901 | | | |
| 1976 | 208.11 | 123 | 208 | | | |
| 1977 | 26,345.91 | 15,241 | 26,266 | 80 | 25.29 | 3 |
| 1979 | 2,212.93 | 1,229 | 2,118 | 95 | 26.69 | 4 |
| 1980 | 97,670.75 | 53,052 | 91,430 | 6,241 | 27.41 | 228 |
| 1981 | 643.50 | 342 | 589 | 54 | 28.13 | 2 |
| 1982 | 5,146.63 | 2,671 | 4,603 | 544 | 28.86 | 19 |
| 1983 | 4,071.13 | 2,339 | 4,031 | 40 | 26.10 | 2 |
| 1984 | 20,420.45 | 11,470 | 19,767 | 653 | 26.73 | 24 |
| 1985 | 5,137.69 | 2,819 | 4,858 | 280 | 27.36 | 10 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1986 | 3,301.96 | 1,768 | 3,047 | 255 | 27.99 | 9 |
| 1987 | 20,490.35 | 10,694 | 18,430 | 2,060 | 28.63 | 72 |
| 1988 | 10,481.87 | 5,327 | 9,181 | 1,301 | 29.27 | 44 |
| 1989 | 22,648.83 | 11,195 | 19,293 | 3,356 | 29.92 | 112 |
| 1990 | 2,552.29 | 1,226 | 2,113 | 439 | 30.58 | 14 |
| 1991 | 41,020.96 | 19,227 | 33,136 | 7,885 | 30.89 | 255 |
| 1992 | 106,311.11 | 48,276 | 83,199 | 23,112 | 31.55 | 733 |
| 1994 | 130,682.51 | 55,462 | 95,583 | 35,100 | 32.89 | 1,067 |
| 1995 | 18,382.83 | 7,522 | 12,963 | 5,420 | 33.57 | 161 |
| 1997 | 10,281.55 | 3,888 | 6,701 | 3,581 | 34.93 | 103 |
| 1999 | 18,151.93 | 6,290 | 10,840 | 7,312 | 36.31 | 201 |
| 2001 | 18,550.28 | 5,825 | 10,039 | 8,511 | 37.69 | 226 |
| 2002 | 28,964.69 | 8,660 | 14,925 | 14,040 | 38.10 | 369 |
| 2005 | 7,907.93 | 1,960 | 3,378 | 4,530 | 40.22 | 113 |
| 2006 | 7,372.59 | 1,698 | 2,926 | 4,447 | 40.94 | 109 |
| 2008 | 46,189.52 | 9,044 | 15,586 | 30,604 | 42.10 | 727 |
| 2012 | 1,051,246.23 | 130,144 | 224,290 | 826,956 | 44.25 | 18,688 |
| 2013 | 4,370.54 | 459 | 791 | 3,580 | 44.75 | 80 |
| 2014 | 54,393.11 | 4,667 | 8,043 | 46,350 | 45.26 | 1,024 |
| 2017 | 33,443.06 | 900 | 1,551 | 31,892 | 45.26 | 705 |
| | 1,925,964.59 | 513,841 | 857,248 | 1,068,717 | | 25,104 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.6 1.30

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-L0.5 | | | | | | |
| 1921 | 6,345.86 | 5,457 | 449- | 6,795 | 4.20 | 1,618 |
| 1933 | 5.00 | 4 | | 5 | 5.75 | 1 |
| 1942 | 29.81 | 23 | 2- | 32 | 6.70 | 5 |
| 1965 | 620.40 | 414 | 34- | 654 | 9.98 | 66 |
| 1974 | 1,086.16 | 656 | 54- | 1,140 | 11.87 | 96 |
| 1981 | 177.94 | 97 | 8- | 186 | 13.59 | 14 |
| 1982 | 113.94 | 61 | 5- | 119 | 13.86 | 9 |
| 1985 | 312.58 | 229 | 19- | 332 | 12.20 | 27 |
| 1994 | 198.47 | 126 | 10- | 208 | 13.92 | 15 |
| 1995 | 16.42 | 10 | 1- | 17 | 14.06 | 1 |
| 1997 | 314.81 | 188 | 16- | 331 | 14.34 | 23 |
| | 9,221.39 | 7,265 | 598- | 9,819 | | 1,875 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 20.33

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 28-L1 | | | | | | |
| 1921 | 1,243.54 | 1,244 | 1,244 | | | |
| 1945 | 420.81 | 379 | 421 | | | |
| 1954 | 1,258.20 | 1,061 | 1,258 | | | |
| 1979 | 31.01 | 20 | 31 | | | |
| 1984 | 30.56 | 24 | 132,242 | 132,211- | | |
| | 2,984.12 | 2,728 | 135,196 | 132,212- | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 0.0 | 0.00 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1.5 | | | | | | |
| 1875 | 501.77 | 502 | 502 | | | |
| 1886 | 521.89 | 522 | 522 | | | |
| 1889 | 1,152.23 | 1,144 | 1,152 | | | |
| 1890 | 36,476.04 | 36,027 | 36,476 | | | |
| 1891 | 140.55 | 138 | 141 | | | |
| 1892 | 2,502.95 | 2,447 | 2,503 | | | |
| 1893 | 4,595.79 | 4,470 | 4,596 | | | |
| 1894 | 17,812.81 | 17,232 | 17,813 | | | |
| 1895 | 7,774.35 | 7,480 | 7,774 | | | |
| 1896 | 2,813.91 | 2,693 | 2,814 | | | |
| 1897 | 6,711.90 | 6,389 | 6,712 | | | |
| 1898 | 28,600.17 | 27,073 | 28,600 | | | |
| 1899 | 46,394.58 | 43,704 | 46,395 | | | |
| 1900 | 47,867.19 | 44,870 | 47,867 | | | |
| 1901 | 79,091.07 | 73,810 | 79,091 | | | |
| 1902 | 67,057.70 | 62,322 | 67,058 | | | |
| 1903 | 74,229.50 | 68,714 | 74,230 | | | |
| 1904 | 46,471.35 | 42,854 | 46,471 | | | |
| 1905 | 106,832.01 | 98,138 | 106,832 | | | |
| 1906 | 18,634.56 | 17,055 | 18,635 | | | |
| 1907 | 106,556.92 | 97,147 | 106,557 | | | |
| 1908 | 90,220.78 | 81,948 | 90,221 | | | |
| 1909 | 25,007.58 | 22,626 | 25,008 | | | |
| 1910 | 31,947.79 | 28,792 | 31,948 | | | |
| 1911 | 4,408.97 | 3,957 | 4,409 | | | |
| 1912 | 3,392.32 | 3,032 | 3,392 | | | |
| 1913 | 36,877.13 | 32,815 | 36,877 | | | |
| 1914 | 43,268.03 | 38,335 | 43,268 | | | |
| 1915 | 7,368.62 | 6,499 | 7,369 | | | |
| 1916 | 15,729.51 | 13,811 | 15,730 | | | |
| 1917 | 41,265.89 | 36,066 | 41,266 | | | |
| 1918 | 25,403.44 | 22,097 | 25,403 | | | |
| 1919 | 24,956.77 | 21,601 | 24,957 | | | |
| 1920 | 31,979.19 | 27,546 | 31,979 | | | |
| 1921 | 11,027.90 | 9,452 | 11,028 | | | |
| 1922 | 92,987.32 | 79,283 | 92,987 | | | |
| 1923 | 34,973.00 | 29,662 | 34,973 | | | |
| 1924 | 48,305.77 | 40,755 | 48,306 | | | |
| 1925 | 49,736.49 | 41,740 | 49,736 | | | |
| 1926 | 18,277.29 | 15,255 | 18,277 | | | |
| 1927 | 75,399.49 | 62,582 | 75,399 | | | |
| 1928 | 24,929.59 | 20,576 | 24,930 | | | |
| 1929 | 52,945.99 | 43,449 | 52,946 | | | |
| 1930 | 34,840.96 | 28,425 | 34,841 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1.5 | | | | | | |
| 1931 | 31,668.61 | 25,681 | 31,669 | | | |
| 1932 | 9,355.45 | 7,540 | 9,355 | | | |
| 1933 | 15,175.90 | 12,157 | 15,176 | | | |
| 1934 | 5,404.40 | 4,302 | 5,404 | | | |
| 1935 | 8,717.02 | 6,893 | 8,717 | | | |
| 1936 | 4,101.85 | 3,222 | 4,102 | | | |
| 1937 | 16,952.28 | 13,225 | 16,952 | | | |
| 1938 | 51,142.86 | 39,624 | 51,143 | | | |
| 1939 | 85,251.70 | 65,578 | 85,252 | | | |
| 1940 | 34,059.30 | 26,011 | 34,059 | | | |
| 1941 | 189,346.38 | 143,525 | 189,346 | | | |
| 1942 | 57,284.18 | 43,086 | 57,284 | | | |
| 1943 | 41,742.49 | 31,146 | 41,742 | | | |
| 1944 | 134,142.91 | 99,286 | 134,143 | | | |
| 1945 | 106,696.25 | 78,315 | 106,696 | | | |
| 1946 | 55,550.43 | 40,423 | 55,550 | | | |
| 1947 | 60,795.73 | 43,848 | 60,477 | 319 | 18.12 | 18 |
| 1948 | 24,412.26 | 17,449 | 24,066 | 346 | 18.54 | 19 |
| 1949 | 60,936.50 | 43,152 | 59,517 | 1,420 | 18.97 | 75 |
| 1950 | 61,497.12 | 43,133 | 59,491 | 2,006 | 19.41 | 103 |
| 1951 | 58,182.13 | 40,405 | 55,728 | 2,454 | 19.86 | 124 |
| 1952 | 66,623.96 | 45,807 | 63,179 | 3,445 | 20.31 | 170 |
| 1953 | 103,915.91 | 70,695 | 97,505 | 6,411 | 20.78 | 309 |
| 1954 | 63,252.45 | 42,574 | 58,720 | 4,532 | 21.25 | 213 |
| 1955 | 54,618.98 | 36,359 | 50,148 | 4,471 | 21.73 | 206 |
| 1956 | 337,069.63 | 221,842 | 305,973 | 31,097 | 22.22 | 1,400 |
| 1957 | 493,051.50 | 320,789 | 442,444 | 50,608 | 22.71 | 2,228 |
| 1958 | 195,705.79 | 125,794 | 173,500 | 22,206 | 23.22 | 956 |
| 1959 | 371,953.86 | 236,161 | 325,722 | 46,232 | 23.73 | 1,948 |
| 1960 | 271,265.13 | 170,062 | 234,556 | 36,709 | 24.25 | 1,514 |
| 1961 | 103,379.69 | 63,968 | 88,227 | 15,153 | 24.78 | 612 |
| 1962 | 186,925.22 | 114,140 | 157,426 | 29,499 | 25.31 | 1,166 |
| 1963 | 239,129.68 | 143,992 | 198,599 | 40,531 | 25.86 | 1,567 |
| 1964 | 257,968.50 | 153,153 | 211,234 | 46,734 | 26.41 | 1,770 |
| 1965 | 162,787.55 | 95,244 | 131,364 | 31,424 | 26.97 | 1,165 |
| 1966 | 211,752.76 | 122,067 | 168,359 | 43,394 | 27.53 | 1,576 |
| 1967 | 293,538.71 | 166,595 | 229,774 | 63,765 | 28.11 | 2,268 |
| 1968 | 203,924.13 | 113,916 | 157,117 | 46,807 | 28.69 | 1,631 |
| 1969 | 634,901.94 | 348,904 | 481,221 | 153,681 | 29.28 | 5,249 |
| 1970 | 117,064.43 | 63,269 | 87,263 | 29,801 | 29.87 | 998 |
| 1971 | 506,587.52 | 269,039 | 371,069 | 135,519 | 30.48 | 4,446 |
| 1972 | 1,351,663.51 | 705,149 | 972,568 | 379,096 | 31.09 | 12,194 |
| 1973 | 541,243.70 | 277,285 | 382,442 | 158,802 | 31.70 | 5,010 |
| 1974 | 729,013.45 | 366,417 | 505,376 | 223,637 | 32.33 | 6,917 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1.5 | | | | | | |
| 1975 | 1,020,149.89 | 502,852 | 693,552 | 326,598 | 32.96 | 9,909 |
| 1976 | 585,373.94 | 282,870 | 390,145 | 195,229 | 33.59 | 5,812 |
| 1977 | 1,262,909.89 | 597,647 | 824,297 | 438,613 | 34.24 | 12,810 |
| 1978 | 606,528.86 | 280,962 | 387,513 | 219,016 | 34.89 | 6,277 |
| 1979 | 734,733.83 | 333,003 | 459,290 | 275,444 | 35.54 | 7,750 |
| 1980 | 857,647.17 | 379,869 | 523,929 | 333,718 | 36.21 | 9,216 |
| 1981 | 736,732.15 | 318,836 | 439,750 | 296,982 | 36.87 | 8,055 |
| 1982 | 776,327.69 | 327,851 | 452,184 | 324,144 | 37.55 | 8,632 |
| 1983 | 519,620.33 | 271,086 | 373,892 | 145,728 | 32.32 | 4,509 |
| 1984 | 894,059.30 | 456,238 | 629,260 | 264,799 | 32.87 | 8,056 |
| 1985 | 2,114,339.79 | 1,061,610 | 1,464,212 | 650,128 | 32.97 | 19,719 |
| 1986 | 833,034.59 | 408,354 | 563,217 | 269,818 | 33.54 | 8,045 |
| 1987 | 331,172.87 | 158,334 | 218,380 | 112,793 | 34.11 | 3,307 |
| 1988 | 2,105,279.66 | 980,639 | 1,352,534 | 752,746 | 34.69 | 21,699 |
| 1989 | 782,720.51 | 354,885 | 489,471 | 293,250 | 35.26 | 8,317 |
| 1990 | 616,178.36 | 273,275 | 376,911 | 239,267 | 35.45 | 6,749 |
| 1991 | 1,355,739.57 | 583,781 | 805,172 | 550,568 | 36.04 | 15,277 |
| 1992 | 1,585,463.86 | 661,773 | 912,742 | 672,722 | 36.64 | 18,360 |
| 1993 | 525,291.40 | 213,531 | 294,510 | 230,781 | 36.86 | 6,261 |
| 1994 | 618,425.56 | 242,918 | 335,041 | 283,385 | 37.48 | 7,561 |
| 1995 | 611,792.26 | 233,276 | 321,743 | 290,049 | 37.73 | 7,687 |
| 1996 | 945,404.12 | 347,058 | 478,675 | 466,729 | 38.36 | 12,167 |
| 1997 | 2,134,292.45 | 757,460 | 1,044,717 | 1,089,575 | 38.63 | 28,205 |
| 1998 | 451,618.90 | 153,641 | 211,907 | 239,712 | 39.27 | 6,104 |
| 1999 | 589,471.23 | 192,875 | 266,020 | 323,451 | 39.58 | 8,172 |
| 2000 | 841,684.28 | 264,205 | 364,401 | 477,283 | 39.89 | 11,965 |
| 2001 | 908,402.33 | 271,067 | 373,866 | 534,536 | 40.55 | 13,182 |
| 2002 | 250,834.52 | 71,337 | 98,391 | 152,444 | 40.89 | 3,728 |
| 2003 | 1,257,044.46 | 339,276 | 467,942 | 789,102 | 41.25 | 19,130 |
| 2004 | 561,954.53 | 144,141 | 198,805 | 363,150 | 41.31 | 8,791 |
| 2005 | 776,766.15 | 187,356 | 258,408 | 518,358 | 41.69 | 12,434 |
| 2006 | 534,374.81 | 120,448 | 166,126 | 368,249 | 42.10 | 8,747 |
| 2007 | 1,575,266.15 | 331,436 | 457,129 | 1,118,137 | 42.22 | 26,484 |
| 2008 | 2,011,925.27 | 391,923 | 540,555 | 1,471,370 | 42.38 | 34,718 |
| 2009 | 1,495,541.34 | 266,954 | 368,193 | 1,127,348 | 42.56 | 26,488 |
| 2010 | 1,916,697.81 | 309,930 | 427,467 | 1,489,231 | 42.77 | 34,820 |
| 2011 | 4,699,900.98 | 681,486 | 939,931 | 3,759,970 | 42.75 | 87,953 |
| 2012 | 2,412,688.87 | 307,618 | 424,278 | 1,988,411 | 42.77 | 46,491 |
| 2013 | 1,632,218.69 | 179,054 | 246,958 | 1,385,261 | 42.60 | 32,518 |
| 2014 | 2,032,480.12 | 185,769 | 256,219 | 1,776,261 | 42.26 | 42,032 |
| 2015 | 1,068,437.63 | 77,462 | 106,838 | 961,600 | 41.59 | 23,121 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1.5 | | | | | | |
| 2016 | 289,492.25 | 15,169 | 20,922 | 268,570 | 40.67 | 6,604 |
| 2017 | 970,949.87 | 30,294 | 41,783 | 929,167 | 38.75 | 23,979 |
| 2018 | 276,937.04 | 2,936 | 4,049 | 272,888 | 34.84 | 7,833 |
| | 59,245,648.09 | 21,018,742 | 28,598,971 | 30,646,677 | | 785,526 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.0 1.33 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 40-S1 | | | | | | |
| 1936 | 305.23 | 305 | 305 | | | |
| 1938 | 3,171.28 | 3,171 | 3,171 | | | |
| 1942 | 255.76 | 249 | 256 | | | |
| 1944 | 284.18 | 273 | 284 | | | |
| 1946 | 11.02 | 10 | 11 | | | |
| 1953 | 52,491.60 | 47,124 | 52,492 | | | |
| 1955 | 479.09 | 423 | 479 | | | |
| 1956 | 35,687.33 | 31,235 | 35,687 | | | |
| 1957 | 5,553.43 | 4,819 | 5,553 | | | |
| 1959 | 100.53 | 86 | 101 | | | |
| 1963 | 7,874.04 | 6,455 | 7,579 | 295 | 7.21 | 41 |
| 1964 | 419.25 | 340 | 399 | 20 | 7.54 | 3 |
| 1968 | 579.93 | 451 | 530 | 50 | 8.92 | 6 |
| 1969 | 221.27 | 170 | 200 | 21 | 9.27 | 2 |
| 1970 | 1,226.38 | 931 | 1,093 | 133 | 9.63 | 14 |
| 1971 | 177,537.02 | 133,153 | 156,346 | 21,191 | 10.00 | 2,119 |
| 1972 | 108.27 | 80 | 94 | 14 | 10.37 | 1 |
| 1973 | 674.98 | 494 | 580 | 95 | 10.75 | 9 |
| 1974 | 455,331.75 | 328,636 | 385,879 | 69,453 | 11.13 | 6,240 |
| 1976 | 3,657.60 | 2,568 | 3,015 | 643 | 11.92 | 54 |
| 1977 | 34,387.95 | 23,788 | 27,931 | 6,457 | 12.33 | 524 |
| 1978 | 13,478.77 | 9,186 | 10,786 | 2,693 | 12.74 | 211 |
| 1979 | 6,137.66 | 4,118 | 4,835 | 1,303 | 13.16 | 99 |
| 1980 | 188.21 | 124 | 146 | 42 | 13.58 | 3 |
| 1981 | 8,675.45 | 5,635 | 6,617 | 2,058 | 14.02 | 147 |
| 1982 | 3,507.78 | 2,240 | 2,630 | 878 | 14.46 | 61 |
| 1984 | 2,769.31 | 1,992 | 2,339 | 430 | 13.37 | 32 |
| 1985 | 214,542.46 | 151,939 | 178,404 | 36,138 | 13.70 | 2,638 |
| 1986 | 17,659.90 | 12,302 | 14,445 | 3,215 | 14.05 | 229 |
| 1987 | 2,786.28 | 1,907 | 2,239 | 547 | 14.41 | 38 |
| 1988 | 49,235.99 | 33,067 | 38,827 | 10,409 | 14.79 | 704 |
| 1989 | 59,265.13 | 39,002 | 45,795 | 13,470 | 15.20 | 886 |
| 1990 | 129,325.31 | 83,298 | 97,807 | 31,518 | 15.61 | 2,019 |
| 1991 | 6,677.36 | 4,203 | 4,935 | 1,742 | 16.04 | 109 |
| 1992 | 218,806.20 | 134,982 | 158,494 | 60,312 | 16.30 | 3,700 |
| 1993 | 54,999.98 | 33,055 | 38,813 | 16,187 | 16.76 | 966 |
| 1994 | 128,219.28 | 74,931 | 87,983 | 40,236 | 17.24 | 2,334 |
| 1995 | 1,725,313.52 | 982,739 | 1,153,915 | 571,399 | 17.57 | 32,521 |
| 1996 | 80,367.77 | 44,347 | 52,071 | 28,297 | 18.07 | 1,566 |
| 1997 | 24,647.19 | 13,199 | 15,498 | 9,149 | 18.43 | 496 |
| 1998 | 125,241.01 | 64,925 | 76,234 | 49,007 | 18.81 | 2,605 |
| 1999 | 182,541.07 | 91,015 | 106,868 | 75,673 | 19.36 | 3,909 |
| 2000 | 131,759.21 | 63,244 | 74,260 | 57,499 | 19.77 | 2,908 |
| 2001 | 34,836.33 | 16,046 | 18,841 | 15,995 | 20.20 | 792 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 40-S1 | | | | | | |
| 2002 | 7,417,526.19 | 3,266,679 | 3,835,679 | 3,581,847 | 20.65 | 173,455 |
| 2003 | 1,628,523.72 | 680,397 | 798,911 | 829,613 | 21.25 | 39,041 |
| 2004 | 908,092.41 | 359,786 | 422,455 | 485,637 | 21.72 | 22,359 |
| 2005 | 1,401,347.54 | 523,543 | 614,735 | 786,613 | 22.21 | 35,417 |
| 2006 | 1,960,879.99 | 687,092 | 806,772 | 1,154,108 | 22.71 | 50,819 |
| 2007 | 5,312,675.83 | 1,727,151 | 2,027,992 | 3,284,684 | 23.35 | 140,672 |
| 2008 | 3,107,700.61 | 933,242 | 1,095,797 | 2,011,904 | 23.88 | 84,251 |
| 2009 | 3,705,331.00 | 1,017,854 | 1,195,147 | 2,510,184 | 24.42 | 102,792 |
| 2010 | 2,572,337.21 | 636,653 | 747,547 | 1,824,790 | 25.08 | 72,759 |
| 2011 | 1,149,304.95 | 252,502 | 296,484 | 852,821 | 25.75 | 33,119 |
| 2012 | 160,014.49 | 30,707 | 36,056 | 123,958 | 26.32 | 4,710 |
| 2013 | 287,953.55 | 46,706 | 54,841 | 233,113 | 27.11 | 8,599 |
| 2014 | 152,899.36 | 20,274 | 23,805 | 129,094 | 27.80 | 4,644 |
| 2015 | 164,299.48 | 16,759 | 19,678 | 144,621 | 28.60 | 5,057 |
| 2016 | 174,711.47 | 12,422 | 14,586 | 160,125 | 29.40 | 5,446 |
| 2017 | 1,618,418.28 | 64,413 | 75,632 | 1,542,786 | 30.19 | 51,103 |
| 2018 | 182,163.04 | 2,168 | 2,546 | 179,617 | 31.07 | 5,781 |
| | 35,905,518.18 | 12,730,605 | 14,943,430 | 20,962,088 | | 908,010 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.1 2.53 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 20-L0 | | | | | | |
| 1898 | 63.63 | 64 | 64 | | | |
| 1918 | 8.14 | 8 | 8 | | | |
| 1920 | 10.10 | 10 | 10 | | | |
| 1921 | 18.75 | 19 | 19 | | | |
| 1923 | 7.74 | 8 | 8 | | | |
| 1924 | 43.58 | 44 | 44 | | | |
| 1925 | 40.21 | 40 | 40 | | | |
| 1926 | 560.09 | 560 | 560 | | | |
| 1927 | 107.28 | 107 | 107 | | | |
| 1928 | 66.82 | 67 | 67 | | | |
| 1929 | 220.33 | 220 | 220 | | | |
| 1930 | 36.33 | 36 | 36 | | | |
| 1931 | 83.84 | 84 | 84 | | | |
| 1932 | 44.67 | 45 | 45 | | | |
| 1933 | 8.88 | 9 | 9 | | | |
| 1934 | 712.99 | 713 | 713 | | | |
| 1935 | 11.22 | 11 | 11 | | | |
| 1936 | 501.94 | 502 | 502 | | | |
| 1937 | 181.49 | 179 | 162 | 19 | 0.25 | 19 |
| 1938 | 145.26 | 140 | 127 | 18 | 0.75 | 18 |
| 1939 | 247.53 | 236 | 214 | 34 | 0.93 | 34 |
| 1940 | 728.96 | 688 | 623 | 106 | 1.12 | 95 |
| 1941 | 611.58 | 573 | 519 | 93 | 1.27 | 73 |
| 1942 | 1,316.26 | 1,224 | 1,108 | 208 | 1.40 | 149 |
| 1943 | 347.71 | 322 | 292 | 56 | 1.50 | 37 |
| 1944 | 332.65 | 306 | 277 | 56 | 1.62 | 35 |
| 1945 | 472.30 | 431 | 390 | 82 | 1.74 | 47 |
| 1946 | 1,151.21 | 1,044 | 945 | 206 | 1.86 | 111 |
| 1947 | 507.27 | 457 | 414 | 93 | 1.99 | 47 |
| 1948 | 796.24 | 712 | 645 | 151 | 2.11 | 72 |
| 1949 | 2,093.31 | 1,860 | 1,684 | 409 | 2.23 | 183 |
| 1950 | 440.30 | 388 | 351 | 89 | 2.36 | 38 |
| 1951 | 535.45 | 469 | 425 | 110 | 2.48 | 44 |
| 1952 | 3,734.08 | 3,247 | 2,941 | 793 | 2.61 | 304 |
| 1953 | 9,873.74 | 8,521 | 7,717 | 2,157 | 2.74 | 787 |
| 1954 | 10,638.98 | 9,112 | 8,252 | 2,387 | 2.87 | 832 |
| 1955 | 2,384.74 | 2,026 | 1,835 | 550 | 3.01 | 183 |
| 1956 | 6,064.18 | 5,112 | 4,630 | 1,434 | 3.14 | 457 |
| 1957 | 4,932.69 | 4,124 | 3,735 | 1,198 | 3.28 | 365 |
| 1958 | 6,369.67 | 5,280 | 4,782 | 1,588 | 3.42 | 464 |
| 1959 | 2,764.71 | 2,273 | 2,058 | 707 | 3.56 | 199 |
| 1960 | 3,812.13 | 3,107 | 2,814 | 998 | 3.70 | 270 |
| 1961 | 5,498.39 | 4,443 | 4,024 | 1,474 | 3.84 | 384 |
| 1962 | 4,594.65 | 3,678 | 3,331 | 1,264 | 3.99 | 317 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 20-L0 | | | | | | |
| 1963 | 3,696.81 | 2,932 | 2,655 | 1,042 | 4.14 | 252 |
| 1964 | 5,113.80 | 4,017 | 3,638 | 1,476 | 4.29 | 344 |
| 1965 | 4,173.68 | 3,247 | 2,941 | 1,233 | 4.44 | 278 |
| 1966 | 4,430.39 | 3,411 | 3,089 | 1,341 | 4.60 | 292 |
| 1967 | 5,043.03 | 3,845 | 3,482 | 1,561 | 4.75 | 329 |
| 1968 | 8,020.16 | 6,051 | 5,480 | 2,540 | 4.91 | 517 |
| 1969 | 12,602.57 | 9,402 | 8,515 | 4,088 | 5.08 | 805 |
| 1970 | 4,759.17 | 3,512 | 3,181 | 1,578 | 5.24 | 301 |
| 1971 | 14,785.42 | 10,786 | 9,768 | 5,017 | 5.41 | 927 |
| 1972 | 7,088.03 | 5,110 | 4,628 | 2,460 | 5.58 | 441 |
| 1973 | 12,894.47 | 9,187 | 8,320 | 4,574 | 5.75 | 795 |
| 1974 | 23,255.32 | 16,360 | 14,816 | 8,439 | 5.93 | 1,423 |
| 1975 | 63,281.47 | 43,949 | 39,801 | 23,480 | 6.11 | 3,843 |
| 1976 | 40,036.32 | 27,445 | 24,855 | 15,181 | 6.29 | 2,414 |
| 1977 | 54,856.30 | 37,083 | 33,583 | 21,273 | 6.48 | 3,283 |
| 1978 | 96,184.07 | 64,107 | 58,056 | 38,128 | 6.67 | 5,716 |
| 1979 | 96,189.25 | 63,196 | 57,231 | 38,958 | 6.86 | 5,679 |
| 1980 | 30,973.93 | 20,040 | 18,149 | 12,825 | 7.06 | 1,817 |
| 1981 | 71,976.20 | 45,849 | 41,522 | 30,454 | 7.26 | 4,195 |
| 1982 | 70,222.41 | 43,994 | 39,842 | 30,380 | 7.47 | 4,067 |
| 1983 | 64,615.14 | 54,212 | 49,095 | 15,520 | 6.76 | 2,296 |
| 1984 | 30,308.54 | 25,120 | 22,749 | 7,560 | 7.07 | 1,069 |
| 1985 | 61,790.08 | 50,748 | 45,958 | 15,832 | 7.23 | 2,190 |
| 1986 | 102,499.87 | 83,630 | 75,737 | 26,763 | 7.28 | 3,676 |
| 1987 | 35,766.84 | 28,835 | 26,113 | 9,654 | 7.51 | 1,285 |
| 1988 | 119,267.24 | 95,247 | 86,257 | 33,010 | 7.63 | 4,326 |
| 1989 | 65,185.78 | 51,484 | 46,625 | 18,561 | 7.79 | 2,383 |
| 1990 | 96,724.79 | 75,416 | 68,298 | 28,427 | 7.98 | 3,562 |
| 1991 | 158,991.78 | 122,614 | 111,042 | 47,950 | 8.08 | 5,934 |
| 1992 | 29,377.62 | 22,286 | 20,183 | 9,195 | 8.35 | 1,101 |
| 1993 | 19,402.45 | 14,550 | 13,177 | 6,225 | 8.42 | 739 |
| 1994 | 106,712.79 | 78,669 | 71,244 | 35,469 | 8.64 | 4,105 |
| 1995 | 11,890.54 | 8,625 | 7,811 | 4,080 | 8.80 | 464 |
| 1996 | 7,154.07 | 5,094 | 4,613 | 2,541 | 9.00 | 282 |
| 1997 | 13,306.12 | 9,302 | 8,424 | 4,882 | 9.15 | 534 |
| 1998 | 8,035.94 | 5,517 | 4,996 | 3,040 | 9.25 | 329 |
| 1999 | 91.55 | 61 | 55 | 37 | 9.49 | 4 |
| 2000 | 1,544.13 | 1,012 | 916 | 628 | 9.60 | 65 |
| 2002 | 8,688.46 | 5,394 | 4,885 | 3,803 | 9.93 | 383 |
| 2003 | 6,821.77 | 4,109 | 3,721 | 3,101 | 10.07 | 308 |
| 2004 | 8,162.73 | 4,757 | 4,308 | 3,855 | 10.20 | 378 |
| 2005 | 9,288.88 | 5,218 | 4,726 | 4,563 | 10.33 | 442 |
| 2006 | 6,911.05 | 3,733 | 3,381 | 3,530 | 10.43 | 338 |
| 2007 | 42.13 | 22 | 20 | 22 | 10.54 | 2 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 20-L0 | | | | | | |
| 2008 | 11,306.98 | 5,552 | 5,028 | 6,279 | 10.63 | 591 |
| 2009 | 1,030,626.43 | 477,592 | 432,516 | 598,110 | 10.71 | 55,846 |
| 2010 | 91,350.96 | 39,646 | 35,904 | 55,447 | 10.76 | 5,153 |
| 2011 | 188,760.14 | 75,806 | 68,652 | 120,108 | 10.80 | 11,121 |
| 2013 | 28,500.44 | 9,337 | 8,455 | 20,045 | 10.78 | 1,859 |
| 2017 | 17,701.28 | 1,974 | 1,788 | 15,913 | 9.96 | 1,598 |
| | 3,043,531.34 | 1,851,584 | 1,677,071 | 1,366,460 | | 155,645 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 8.8 5.11 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-L0 | | | | | | |
| 1969 | 237.65 | 238 | 238 | | | |
| 1970 | 850.00 | 850 | 850 | | | |
| 1972 | 926.10 | 926 | 926 | | | |
| 1973 | 703.74 | 704 | 704 | | | |
| 1976 | 121.93 | 122 | 122 | | | |
| 1977 | 108.08 | 108 | 108 | | | |
| 1978 | 574.87 | 555 | 575 | | | |
| 1979 | 170.50 | 161 | 170 | | | |
| 1980 | 1,235.34 | 1,151 | 1,235 | | | |
| 1982 | 882.68 | 801 | 883 | | | |
| 1983 | 233.72 | 227 | 234 | | | |
| 1984 | 1,646.72 | 1,596 | 1,647 | | | |
| 1986 | 659.82 | 634 | 660 | | | |
| 1987 | 3,060.41 | 2,926 | 3,060 | | | |
| 1988 | 2,502.02 | 2,376 | 2,502 | | | |
| 1989 | 1,152.18 | 1,089 | 1,152 | | | |
| 1992 | 96.53 | 89 | 97 | | | |
| 1993 | 777.26 | 714 | 777 | | | |
| 1994 | 356.24 | 324 | 356 | | | |
| 1995 | 2,170.53 | 1,958 | 2,171 | | | |
| 1997 | 21.84 | 19 | 22 | | | |
| 1998 | 153.76 | 134 | 153 | | | |
| | 18,641.92 | 17,702 | 18,642 | | | |

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



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 23-L1 | | | | | | |
| 1988 | 3,065.97 | 2,448 | 2,381 | 685 | 7.63 | 90 |
| 1998 | 27,305.40 | 18,524 | 18,018 | 9,287 | 9.60 | 967 |
| 2002 | 11,276.88 | 6,890 | 6,702 | 4,575 | 10.35 | 442 |
| 2004 | 16,266.98 | 9,295 | 9,041 | 7,226 | 10.69 | 676 |
| 2005 | 26,138.29 | 14,373 | 13,981 | 12,157 | 10.85 | 1,120 |
| 2006 | 14,141.38 | 7,450 | 7,247 | 6,894 | 11.00 | 627 |
| 2008 | 9,645.75 | 4,568 | 4,443 | 5,203 | 11.39 | 457 |
| | 107,840.65 | 63,548 | 61,813 | 46,028 | | 4,379 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.5 4.06 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-L4 | | | | | | |
| 1989 | 13,083.77 | 6,698 | 58,197- | 71,281 | 27.89 | 2,556 |
| | 13,083.77 | 6,698 | 58,197- | 71,281 | | 2,556 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 27.9 | 19.54 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5 | | | | | | |
| 1916 | 922.66 | 855 | 923 | | | |
| 1925 | 257.87 | 231 | 258 | | | |
| 1926 | 459.25 | 410 | 459 | | | |
| 1929 | 64.04 | 56 | 64 | | | |
| 1940 | 198.63 | 166 | 199 | | | |
| 1941 | 73.96 | 62 | 74 | | | |
| 1942 | 442.68 | 366 | 443 | | | |
| 1943 | 166.39 | 137 | 166 | | | |
| 1945 | 66.96 | 54 | 67 | | | |
| 1946 | 558.07 | 450 | 558 | | | |
| 1947 | 1,439.75 | 1,154 | 1,440 | | | |
| 1948 | 342.95 | 273 | 343 | | | |
| 1949 | 1,130.71 | 892 | 1,131 | | | |
| 1961 | 890.72 | 624 | 891 | | | |
| 1962 | 39.11 | 27 | 39 | | | |
| 1965 | 87.33 | 58 | 87 | | | |
| 1966 | 1,016.02 | 665 | 995 | 21 | 22.43 | 1 |
| 1967 | 69.49 | 45 | 67 | 2 | 23.06 | |
| 1968 | 1,932.65 | 1,228 | 1,838 | 95 | 23.69 | 4 |
| 1973 | 95.09 | 56 | 84 | 11 | 27.01 | |
| 1979 | 60.66 | 31 | 46 | 15 | 31.28 | |
| 2004 | 17,233.24 | 4,248 | 6,359 | 10,874 | 43.55 | 250 |
| 2006 | 19,252.16 | 4,128 | 6,180 | 13,072 | 44.89 | 291 |
| | 46,800.39 | 16,216 | 22,711 | 24,089 | | 546 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.17

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 1940 | 400.17 | 337 | 400 | | | |
| 1945 | 426.05 | 347 | 426 | | | |
| 1946 | 58.82 | 48 | 59 | | | |
| 1947 | 155.46 | 125 | 155 | | | |
| 1949 | 1,543.88 | 1,219 | 1,544 | | | |
| 1950 | 5,236.77 | 4,101 | 5,237 | | | |
| 1951 | 3,014.62 | 2,341 | 3,015 | | | |
| 1952 | 535.96 | 413 | 536 | | | |
| 1953 | 2,900.60 | 2,212 | 2,901 | | | |
| 1956 | 157.70 | 117 | 158 | | | |
| 1958 | 1,371.20 | 995 | 1,371 | | | |
| 1959 | 1,334.85 | 958 | 1,335 | | | |
| 1963 | 3,163.12 | 2,163 | 3,163 | | | |
| 1964 | 41.65 | 28 | 42 | | | |
| 1965 | 1,891.52 | 1,260 | 1,892 | | | |
| 1967 | 126.88 | 82 | 127 | | | |
| 1968 | 1,796.46 | 1,146 | 1,796 | | | |
| 1969 | 756.00 | 475 | 756 | | | |
| 1970 | 537.68 | 333 | 538 | | | |
| 1971 | 551.41 | 336 | 551 | | | |
| 1972 | 347.83 | 208 | 348 | | | |
| 1973 | 2,622.77 | 1,544 | 2,623 | | | |
| 1976 | 85.52 | 48 | 86 | | | |
| 1977 | 200.66 | 110 | 201 | | | |
| 1981 | 1,050.11 | 527 | 1,050 | | | |
| 1982 | 80.70 | 40 | 81 | | | |
| 1986 | 5,020.51 | 2,655 | 5,021 | | | |
| 1989 | 4,130.40 | 2,030 | 4,130 | | | |
| 1992 | 40,631.25 | 18,345 | 37,885 | 2,746 | 31.89 | 86 |
| 1993 | 41,380.63 | 18,075 | 37,328 | 4,053 | 32.55 | 125 |
| 1994 | 10,078.67 | 4,253 | 8,783 | 1,296 | 33.22 | 39 |
| 1995 | 2,597.85 | 1,063 | 2,195 | 403 | 33.57 | 12 |
| 1996 | 67,731.62 | 26,673 | 55,084 | 12,648 | 34.25 | 369 |
| 1997 | 126.45 | 48 | 99 | 27 | 34.93 | 1 |
| 1998 | 585,144.97 | 213,285 | 440,467 | 144,678 | 35.31 | 4,097 |
| 1999 | 21,627.73 | 7,535 | 15,561 | 6,067 | 36.00 | 169 |
| 2000 | 86,632.93 | 28,935 | 59,755 | 26,878 | 36.39 | 739 |
| 2003 | 329,014.65 | 93,835 | 193,784 | 135,231 | 38.22 | 3,538 |
| 2004 | 145,420.89 | 39,162 | 80,876 | 64,545 | 38.66 | 1,670 |
| 2006 | 152,337.02 | 36,012 | 74,371 | 77,966 | 39.56 | 1,971 |
| 2007 | 103,552.40 | 22,719 | 46,918 | 56,634 | 40.03 | 1,415 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 2014 | 82,977.62 | 7,551 | 15,594 | 67,384 | 42.48 | 1,586 |
| 2015 | 4,292.00 | 306 | 632 | 3,660 | 42.41 | 86 |
| 2017 | 52,907.60 | 1,561 | 3,224 | 49,684 | 41.12 | 1,208 |
| | 1,765,993.58 | 545,556 | 1,112,098 | 653,896 | | 17,111 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 38.2 0.97 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1916 | 2,539.39 | 2,539 | 2,539 | | | |
| 1917 | 5.00 | 5 | 5 | | | |
| 1924 | 5,818.45 | 5,576 | 5,818 | | | |
| 1925 | 5,901.05 | 5,615 | 5,901 | | | |
| 1926 | 5,036.15 | 4,760 | 5,036 | | | |
| 1927 | 196.72 | 185 | 197 | | | |
| 1939 | 983.70 | 867 | 984 | | | |
| 1942 | 7,760.64 | 6,713 | 7,761 | | | |
| 1943 | 6,320.60 | 5,432 | 6,321 | | | |
| 1945 | 320.90 | 272 | 321 | | | |
| 1946 | 13,641.04 | 11,488 | 13,641 | | | |
| 1947 | 33,367.73 | 27,909 | 33,368 | | | |
| 1948 | 32,038.83 | 26,605 | 32,039 | | | |
| 1949 | 3,272.52 | 2,698 | 3,273 | | | |
| 1950 | 10,222.52 | 8,364 | 10,223 | | | |
| 1951 | 0.98 | 1 | 1 | | | |
| 1952 | 3,023.42 | 2,435 | 3,023 | | | |
| 1953 | 23.42 | 19 | 23 | | | |
| 1957 | 421.40 | 325 | 421 | | | |
| 1961 | 222.48 | 165 | 222 | | | |
| 1962 | 759.21 | 557 | 759 | | | |
| 1966 | 2.80 | 2 | 3 | | | |
| 1967 | 291.86 | 201 | 292 | | | |
| 1968 | 487.45 | 332 | 487 | | | |
| 1970 | 285.49 | 189 | 285 | | | |
| 1972 | 11.53 | 7 | 12 | | | |
| 1973 | 12,322.50 | 7,783 | 12,322 | | | |
| 1974 | 11,875.77 | 7,375 | 11,876 | | | |
| 1975 | 13,432.20 | 8,199 | 13,432 | | | |
| 1979 | 661.73 | 374 | 662 | | | |
| 1981 | 11,468.79 | 6,216 | 11,469 | | | |
| 1983 | 175.10 | 110 | 175 | | | |
| 1984 | 223.74 | 138 | 224 | | | |
| 1985 | 79.69 | 48 | 80 | | | |
| 1991 | 52,170.80 | 27,296 | 52,171 | | | |
| 1992 | 32,064.02 | 16,327 | 32,064 | | | |
| 1993 | 393.40 | 195 | 393 | | | |
| 1995 | 564.33 | 262 | 564 | | | |
| 1997 | 273,774.80 | 119,256 | 273,775 | | | |
| 2000 | 69,902.91 | 27,045 | 69,903 | | | |
| 2002 | 3,116.50 | 1,099 | 3,116 | | | |
| 2004 | 18,369.13 | 5,838 | 18,369 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 2005 | 63,589.60 | 19,039 | 63,590 | | | |
| 2006 | 82,093.99 | 23,027 | 82,094 | | | |
| 2008 | 3,451.20 | 835 | 37,295 | 33,844- | | |
| | 782,685.48 | 383,723 | 816,529 | 33,844- | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 0.0 0.00 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1916 | 605.74 | 575 | 606 | | | |
| 1917 | 1,489.21 | 1,406 | 1,489 | | | |
| 1924 | 2,632.59 | 2,401 | 2,633 | | | |
| 1925 | 2,486.30 | 2,258 | 2,486 | | | |
| 1926 | 805.94 | 729 | 806 | | | |
| 1942 | 13.91 | 11 | 14 | | | |
| 1943 | 7,491.00 | 6,136 | 7,491 | | | |
| 1945 | 2,654.21 | 2,144 | 2,654 | | | |
| 1946 | 5,200.82 | 4,170 | 5,201 | | | |
| 1947 | 9,662.56 | 7,690 | 9,663 | | | |
| 1948 | 11,543.94 | 9,116 | 11,544 | | | |
| 1949 | 37.27 | 29 | 37 | | | |
| 1950 | 2,967.75 | 2,306 | 2,968 | | | |
| 1952 | 1,916.83 | 1,464 | 1,917 | | | |
| 1953 | 260.58 | 197 | 261 | | | |
| 1957 | 733.74 | 535 | 734 | | | |
| 1961 | 964.56 | 673 | 965 | | | |
| 1962 | 412.33 | 284 | 412 | | | |
| 1966 | 137.13 | 90 | 137 | | | |
| 1967 | 870.46 | 562 | 870 | | | |
| 1968 | 7.19 | 5 | 7 | | | |
| 1971 | 198.43 | 120 | 198 | | | |
| 1973 | 20,483.30 | 12,026 | 20,483 | | | |
| 1974 | 19,103.47 | 11,021 | 19,103 | | | |
| 1975 | 11,012.38 | 6,237 | 11,012 | | | |
| 1979 | 2,655.00 | 1,389 | 2,655 | | | |
| 1981 | 693.40 | 347 | 693 | | | |
| 1982 | 33,653.62 | 16,454 | 33,654 | | | |
| 1984 | 737.19 | 427 | 737 | | | |
| 1985 | 398.44 | 225 | 398 | | | |
| 1992 | 7,004.82 | 3,328 | 7,005 | | | |
| 1993 | 485.00 | 224 | 485 | | | |
| 1994 | 287.22 | 129 | 287 | | | |
| 1995 | 846.49 | 366 | 846 | | | |
| 1997 | 13,420.80 | 5,419 | 13,421 | | | |
| 1998 | 23,638.35 | 9,191 | 23,638 | | | |
| 2000 | 14,821.28 | 5,302 | 14,821 | | | |
| 2008 | 27,431.28 | 6,128 | 27,431 | | | |
| 2014 | 34,845.40 | 3,687 | 160,936 | 126,091- | | |
| | 264,609.93 | 124,801 | 390,698 | 126,088- | | |

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R3 | | | | | | |
| 1904 | 35.14 | 35 | 35 | | | |
| 1909 | 75.00 | 75 | 75 | | | |
| 1910 | 211.00 | 211 | 211 | | | |
| 1915 | 26.50 | 26 | 26 | | | |
| 1916 | 58.95 | 59 | 59 | | | |
| 1921 | 17.70 | 17 | 18 | | | |
| 1938 | 58.48 | 53 | 58 | | | |
| 1939 | 330.37 | 300 | 330 | | | |
| 1940 | 19.39 | 18 | 19 | | | |
| 1941 | 201.71 | 181 | 202 | | | |
| 1942 | 29.19 | 26 | 29 | | | |
| 1943 | 27.92 | 25 | 28 | | | |
| 1944 | 102.32 | 91 | 102 | | | |
| 1945 | 7,165.82 | 6,311 | 7,166 | | | |
| 1946 | 114.97 | 101 | 115 | | | |
| 1947 | 1,278.03 | 1,113 | 1,278 | | | |
| 1948 | 4,414.39 | 3,820 | 4,414 | | | |
| 1949 | 330.99 | 285 | 331 | | | |
| 1950 | 69,383.58 | 59,265 | 69,384 | | | |
| 1951 | 60,361.90 | 51,197 | 60,362 | | | |
| 1952 | 1,628.76 | 1,372 | 1,629 | | | |
| 1953 | 40.65 | 34 | 41 | | | |
| 1955 | 52.58 | 43 | 53 | | | |
| 1958 | 453.12 | 363 | 453 | | | |
| 1969 | 320.54 | 224 | 321 | | | |
| 1970 | 249.81 | 172 | 250 | | | |
| 1974 | 465.47 | 300 | 465 | | | |
| 1975 | 12,797.48 | 8,090 | 12,797 | | | |
| 1979 | 1,684.94 | 984 | 127,314 | 125,629- | | |
| | 161,936.70 | 134,791 | 287,565 | 125,628- | | |

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-L4 | | | | | | |
| 1939 | 100.32 | 84 | 797- | 897 | 10.48 | 86 |
| 1941 | 98.88 | 82 | 778- | 877 | 10.89 | 81 |
| 1944 | 1,462.95 | 1,205 | 11,430- | 12,893 | 11.44 | 1,127 |
| 1947 | 29.25 | 24 | 228- | 257 | 11.91 | 22 |
| 1948 | 75.00 | 61 | 579- | 654 | 12.05 | 54 |
| 1949 | 3,618.25 | 2,940 | 27,888- | 31,506 | 12.18 | 2,587 |
| 1950 | 371.91 | 301 | 2,855- | 3,227 | 12.32 | 262 |
| 1960 | 11.75 | 9 | 85- | 97 | 14.47 | 7 |
| 1964 | 443.26 | 333 | 3,159- | 3,602 | 16.21 | 222 |
| 1992 | 2,452.89 | 1,050 | 9,960- | 12,413 | 35.10 | 354 |
| 1993 | 12,069.59 | 4,968 | 47,126- | 59,196 | 36.10 | 1,640 |
| | 20,734.05 | 11,057 | 104,885- | 125,619 | | 6,442 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 19.5 31.07 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 40-SQUARE | | | | | | |
| 1969 | 7,545.31 | 7,545 | 7,545 | | | |
| 1970 | 116.00 | 116 | 116 | | | |
| 1971 | 9,081.22 | 9,081 | 9,081 | | | |
| 1972 | 5,737.14 | 5,737 | 5,737 | | | |
| 1975 | 23,910.35 | 23,910 | 23,910 | | | |
| 1994 | 10,285.35 | 6,235 | 6,294 | 3,991 | 15.75 | 253 |
| 1997 | 15,806.90 | 8,397 | 8,477 | 7,330 | 18.75 | 391 |
| 2011 | 360,656.23 | 65,369 | 65,988 | 294,668 | 32.75 | 8,997 |
| | 433,138.50 | 126,390 | 127,148 | 305,990 | | 9,641 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 31.7 | 2.23 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 37-SQUARE | | | | | | |
| 1971 | 205,250.77 | 205,251 | 205,251 | | | |
| | 205,250.77 | 205,251 | 205,251 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 0.0 | 0.00 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| 1912 | 8.69 | 9 | 9 | | | |
| 1916 | 1,786.32 | 1,786 | 1,786 | | | |
| 1917 | 363.37 | 363 | 363 | | | |
| 1918 | 25.48 | 25 | 25 | | | |
| 1922 | 45.18 | 45 | 45 | | | |
| 1924 | 5,593.24 | 5,593 | 5,593 | | | |
| 1925 | 1,233.42 | 1,233 | 1,233 | | | |
| 1926 | 63.48 | 63 | 63 | | | |
| 1933 | 19.78 | 19 | 20 | | | |
| 1934 | 57.37 | 55 | 57 | | | |
| 1937 | 19.93 | 19 | 20 | | | |
| 1938 | 3.19 | 3 | 3 | | | |
| 1939 | 84.73 | 78 | 85 | | | |
| 1940 | 573.99 | 528 | 574 | | | |
| 1941 | 1,087.17 | 994 | 1,087 | | | |
| 1943 | 570.69 | 515 | 571 | | | |
| 1944 | 337.97 | 303 | 338 | | | |
| 1945 | 146.21 | 130 | 146 | | | |
| 1946 | 14,905.54 | 13,200 | 14,906 | | | |
| 1947 | 8,931.03 | 7,856 | 8,931 | | | |
| 1948 | 19,135.23 | 16,720 | 19,135 | | | |
| 1949 | 20.86 | 18 | 21 | | | |
| 1951 | 265.03 | 227 | 265 | | | |
| 1952 | 12,170.84 | 10,335 | 12,171 | | | |
| 1955 | 2,228.25 | 1,849 | 2,228 | | | |
| 1956 | 44.62 | 37 | 45 | | | |
| 1957 | 445.55 | 364 | 446 | | | |
| 1961 | 568.38 | 447 | 568 | | | |
| 1963 | 70.50 | 54 | 70 | | | |
| 1965 | 42.48 | 32 | 42 | | | |
| 1967 | 2,981.95 | 2,192 | 2,982 | | | |
| 1968 | 94,534.02 | 68,613 | 94,534 | | | |
| 1969 | 2,017.45 | 1,445 | 2,017 | | | |
| 1970 | 25,791.64 | 18,219 | 25,792 | | | |
| 1973 | 20,201.24 | 13,644 | 20,201 | | | |
| 1974 | 893.39 | 594 | 893 | | | |
| 1976 | 580.66 | 373 | 581 | | | |
| 1981 | 1,605.42 | 936 | 1,605 | | | |
| 1983 | 2,071.35 | 1,336 | 2,071 | | | |
| 1986 | 263.84 | 160 | 264 | | | |
| 1991 | 3,151.27 | 1,683 | 3,151 | | | |
| 1996 | 5,529.70 | 2,522 | 4,904 | 626 | 26.53 | 24 |
| 2004 | 314,099.14 | 98,910 | 192,334 | 121,765 | 31.00 | 3,928 |
| 2005 | 13,478.65 | 4,000 | 7,778 | 5,701 | 31.39 | 182 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 | | | | | | |
| 2006 | 1,330,175.45 | 368,193 | 715,966 | 614,209 | 32.00 | 19,194 |
| 2009 | 574.94 | 124 | 241 | 334 | 33.49 | 10 |
| 2010 | 35,995.76 | 7,037 | 13,684 | 22,312 | 33.95 | 657 |
| 2011 | 68,674.32 | 11,949 | 23,235 | 45,439 | 34.42 | 1,320 |
| 2012 | 22,387.48 | 3,414 | 6,639 | 15,748 | 34.73 | 453 |
| 2013 | 102,485.49 | 13,344 | 25,948 | 76,537 | 35.07 | 2,182 |
| 2015 | 16,105.17 | 1,356 | 2,637 | 13,468 | 35.36 | 381 |
| | 2,134,446.85 | 682,944 | 1,218,303 | 916,144 | | 28,331 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 32.3 1.33 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1940 | 38.38 | 37 | 27 | 11 | 1.38 | 8 |
| 1941 | 93.26 | 90 | 64 | 29 | 1.65 | 18 |
| 1947 | 27.71 | 26 | 19 | 9 | 3.34 | 3 |
| 1948 | 135,769.71 | 124,817 | 89,418 | 46,352 | 3.63 | 12,769 |
| 1949 | 84.84 | 77 | 55 | 30 | 3.92 | 8 |
| 1950 | 2,311.41 | 2,095 | 1,501 | 810 | 4.21 | 192 |
| 1951 | 634.60 | 571 | 409 | 226 | 4.50 | 50 |
| 1954 | 20.31 | 18 | 13 | 7 | 5.38 | 1 |
| 1955 | 425.47 | 372 | 266 | 159 | 5.67 | 28 |
| 1956 | 5,827.33 | 5,054 | 3,621 | 2,206 | 5.97 | 370 |
| 1957 | 145.59 | 125 | 90 | 56 | 6.28 | 9 |
| 1958 | 4,730.84 | 4,038 | 2,893 | 1,838 | 6.59 | 279 |
| 1959 | 17,637.66 | 14,933 | 10,698 | 6,940 | 6.90 | 1,006 |
| 1960 | 535.88 | 450 | 322 | 214 | 7.22 | 30 |
| 1961 | 920.95 | 766 | 549 | 372 | 7.55 | 49 |
| 1963 | 108.84 | 89 | 64 | 45 | 8.24 | 5 |
| 1964 | 203.72 | 165 | 118 | 86 | 8.59 | 10 |
| 1965 | 136.24 | 109 | 78 | 58 | 8.96 | 6 |
| 1966 | 1,354.68 | 1,074 | 769 | 586 | 9.34 | 63 |
| 1967 | 2,060.99 | 1,615 | 1,157 | 904 | 9.73 | 93 |
| 1969 | 16,191.83 | 12,396 | 8,880 | 7,312 | 10.55 | 693 |
| 1970 | 111.84 | 85 | 61 | 51 | 10.97 | 5 |
| 1971 | 453.19 | 338 | 242 | 211 | 11.41 | 18 |
| 1973 | 3,435.73 | 2,494 | 1,787 | 1,649 | 12.33 | 134 |
| 1974 | 657.34 | 470 | 337 | 320 | 12.81 | 25 |
| 1975 | 31,166.51 | 21,955 | 15,728 | 15,439 | 13.30 | 1,161 |
| 1976 | 23,406.17 | 16,223 | 11,622 | 11,784 | 13.81 | 853 |
| 1977 | 33,074.71 | 22,542 | 16,149 | 16,926 | 14.33 | 1,181 |
| 1978 | 5,618.23 | 3,763 | 2,696 | 2,922 | 14.86 | 197 |
| 1979 | 813.20 | 535 | 383 | 430 | 15.40 | 28 |
| 1981 | 2,202.06 | 1,393 | 998 | 1,204 | 16.53 | 73 |
| 1982 | 30,538.76 | 18,927 | 13,559 | 16,980 | 17.11 | 992 |
| 1983 | 4,725.24 | 3,265 | 2,339 | 2,386 | 15.77 | 151 |
| 1984 | 105.21 | 71 | 51 | 54 | 16.25 | 3 |
| 1985 | 72,682.63 | 48,334 | 34,626 | 38,057 | 16.75 | 2,272 |
| 1986 | 216,409.53 | 140,969 | 100,989 | 115,421 | 17.26 | 6,687 |
| 1987 | 51,910.04 | 33,093 | 23,708 | 28,202 | 17.77 | 1,587 |
| 1988 | 27,704.51 | 17,265 | 12,369 | 15,336 | 18.29 | 838 |
| 1989 | 14,761.27 | 8,981 | 6,434 | 8,327 | 18.83 | 442 |
| 1990 | 523,871.27 | 310,760 | 222,626 | 301,245 | 19.37 | 15,552 |
| 1992 | 13,256.56 | 7,448 | 5,336 | 7,921 | 20.48 | 387 |
| 1993 | 627,180.32 | 343,632 | 246,175 | 381,005 | 20.83 | 18,291 |
| 1994 | 244,309.75 | 129,753 | 92,954 | 151,356 | 21.41 | 7,069 |
| 1995 | 41,444.32 | 21,294 | 15,255 | 26,189 | 22.00 | 1,190 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1996 | 49,392.46 | 24,509 | 17,558 | 31,834 | 22.59 | 1,409 |
| 1997 | 122,261.90 | 58,453 | 41,875 | 80,387 | 23.20 | 3,465 |
| 1998 | 77,154.52 | 35,622 | 25,519 | 51,636 | 23.61 | 2,187 |
| 1999 | 59,564.52 | 26,375 | 18,895 | 40,670 | 24.23 | 1,678 |
| 2000 | 1,384.13 | 586 | 420 | 964 | 24.85 | 39 |
| 2001 | 11,860.86 | 4,808 | 3,444 | 8,417 | 25.30 | 333 |
| 2002 | 469,373.17 | 180,756 | 129,492 | 339,881 | 25.95 | 13,098 |
| 2003 | 594,368.52 | 217,539 | 155,843 | 438,526 | 26.42 | 16,598 |
| 2004 | 189,460.43 | 65,326 | 46,799 | 142,661 | 27.07 | 5,270 |
| 2005 | 5,302.15 | 1,721 | 1,233 | 4,069 | 27.57 | 148 |
| 2006 | 325,656.73 | 98,935 | 70,876 | 254,781 | 28.07 | 9,077 |
| 2007 | 7,253.51 | 2,048 | 1,467 | 5,787 | 28.59 | 202 |
| 2008 | 6,793.61 | 1,769 | 1,267 | 5,527 | 29.12 | 190 |
| 2009 | 2,806.17 | 667 | 478 | 2,328 | 29.66 | 78 |
| 2011 | 90,346.36 | 17,292 | 12,388 | 77,958 | 30.63 | 2,545 |
| 2012 | 2,472.89 | 414 | 297 | 2,176 | 31.06 | 70 |
| 2013 | 104,644.56 | 14,996 | 10,743 | 93,902 | 31.38 | 2,992 |
| 2014 | 3,235,313.59 | 383,708 | 274,886 | 2,960,428 | 31.59 | 93,714 |
| 2015 | 33,936.60 | 3,143 | 2,251 | 31,686 | 31.84 | 995 |
| 2016 | 11,255.01 | 745 | 534 | 10,721 | 31.76 | 338 |
| 2017 | 14,740.67 | 568 | 407 | 14,334 | 31.22 | 459 |
| | 7,574,440.99 | 2,462,487 | 1,764,107 | 5,810,334 | | 229,711 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 25.3 3.03 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1952 | 1,397.86 | 1,224 | 1,398 | | | |
| 1953 | 416.42 | 362 | 416 | | | |
| 1958 | 11,119.58 | 9,328 | 11,120 | | | |
| 1960 | 8,847.25 | 7,293 | 8,847 | | | |
| 1961 | 23,007.08 | 18,791 | 23,007 | | | |
| 1962 | 815.46 | 659 | 815 | | | |
| 1968 | 5,569.00 | 4,200 | 5,569 | | | |
| 1971 | 6,727.65 | 4,862 | 6,728 | | | |
| 1975 | 5,576.52 | 3,775 | 5,577 | | | |
| 1976 | 285.91 | 190 | 286 | | | |
| 1992 | 6,636.43 | 3,258 | 6,636 | | | |
| 1998 | 5,350.00 | 2,091 | 6,020 | | 670- | |
| | 75,749.16 | 56,033 | 76,419 | | 670- | |

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S1 | | | | | | |
| 1953 | 597.38 | 597 | 597 | | | |
| 1957 | 139.38 | 139 | 139 | | | |
| 1972 | 6,119.04 | 5,330 | 6,119 | | | |
| 1973 | 1,697.11 | 1,461 | 1,697 | | | |
| 1979 | 1,203.92 | 958 | 1,204 | | | |
| 1981 | 2,893.23 | 2,234 | 2,893 | | | |
| 1990 | 17,052.58 | 12,863 | 17,053 | | | |
| 1997 | 481.23 | 311 | 2,457 | 1,976- | | |
| | 30,183.87 | 23,893 | 32,159 | 1,975- | | |

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1874 | 5.22 | 5 | 5 | | | |
| 1875 | 3,511.90 | 3,512 | 3,512 | | | |
| 1876 | 399.33 | 399 | 399 | | | |
| 1877 | 121.20 | 121 | 121 | | | |
| 1886 | 2,347.39 | 2,347 | 2,347 | | | |
| 1887 | 351.96 | 352 | 352 | | | |
| 1888 | 480.50 | 480 | 480 | | | |
| 1889 | 2,276.99 | 2,277 | 2,277 | | | |
| 1890 | 836.20 | 836 | 836 | | | |
| 1891 | 1,881.69 | 1,882 | 1,882 | | | |
| 1892 | 2,891.69 | 2,892 | 2,892 | | | |
| 1893 | 668.86 | 669 | 669 | | | |
| 1894 | 661.91 | 662 | 662 | | | |
| 1895 | 535.27 | 535 | 535 | | | |
| 1896 | 8,678.23 | 8,678 | 8,678 | | | |
| 1897 | 3,023.80 | 3,024 | 3,024 | | | |
| 1898 | 2,342.79 | 2,343 | 2,343 | | | |
| 1899 | 1,728.00 | 1,728 | 1,728 | | | |
| 1900 | 7,217.60 | 7,218 | 7,218 | | | |
| 1901 | 8,315.53 | 8,316 | 8,316 | | | |
| 1902 | 11,669.51 | 11,670 | 11,670 | | | |
| 1903 | 15,951.40 | 15,951 | 15,951 | | | |
| 1904 | 8,357.13 | 8,329 | 8,357 | | | |
| 1905 | 3,124.45 | 3,107 | 3,124 | | | |
| 1906 | 4,197.36 | 4,171 | 4,197 | | | |
| 1907 | 860.32 | 853 | 860 | | | |
| 1908 | 1,143.87 | 1,130 | 1,144 | | | |
| 1909 | 4,361.62 | 4,300 | 4,362 | | | |
| 1910 | 14,240.66 | 14,000 | 14,241 | | | |
| 1911 | 8,984.99 | 8,806 | 8,985 | | | |
| 1912 | 6,710.68 | 6,559 | 6,711 | | | |
| 1913 | 46,028.92 | 44,857 | 46,029 | | | |
| 1914 | 28,967.28 | 28,141 | 28,967 | | | |
| 1915 | 3,539.66 | 3,428 | 3,540 | | | |
| 1916 | 924.66 | 893 | 925 | | | |
| 1917 | 1,143.11 | 1,100 | 1,143 | | | |
| 1918 | 1,101.48 | 1,056 | 1,101 | | | |
| 1919 | 277.77 | 265 | 278 | | | |
| 1920 | 38.58 | 37 | 39 | | | |
| 1921 | 3,301.61 | 3,133 | 3,302 | | | |
| 1922 | 2,148.31 | 2,031 | 2,148 | | | |
| 1923 | 6,792.11 | 6,398 | 6,792 | | | |
| 1924 | 6,974.80 | 6,547 | 6,975 | | | |
| 1925 | 319.55 | 299 | 320 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1926 | 57.79 | 54 | 58 | | | |
| 1927 | 2,501.82 | 2,321 | 2,502 | | | |
| 1928 | 458.62 | 424 | 459 | | | |
| 1929 | 803.17 | 739 | 803 | | | |
| 1930 | 5,106.34 | 4,681 | 5,106 | | | |
| 1931 | 1,671.50 | 1,526 | 1,672 | | | |
| 1932 | 322.40 | 293 | 322 | | | |
| 1933 | 434.38 | 393 | 434 | | | |
| 1934 | 58.48 | 53 | 58 | | | |
| 1935 | 371.87 | 333 | 372 | | | |
| 1936 | 1,389.85 | 1,240 | 1,390 | | | |
| 1937 | 119.07 | 106 | 119 | | | |
| 1938 | 270.84 | 239 | 271 | | | |
| 1939 | 3,811.40 | 3,345 | 3,811 | | | |
| 1940 | 6,263.19 | 5,464 | 6,263 | | | |
| 1941 | 13,570.48 | 11,765 | 13,570 | | | |
| 1942 | 10,951.87 | 9,432 | 10,952 | | | |
| 1943 | 6,379.17 | 5,455 | 6,379 | | | |
| 1944 | 8,590.71 | 7,293 | 8,591 | | | |
| 1945 | 1,565.14 | 1,318 | 1,553 | 12 | 11.82 | 1 |
| 1946 | 2,344.03 | 1,958 | 2,307 | 37 | 12.34 | 3 |
| 1947 | 5,834.78 | 4,834 | 5,697 | 138 | 12.87 | 11 |
| 1948 | 30,281.43 | 24,859 | 29,295 | 986 | 13.43 | 73 |
| 1949 | 29,163.47 | 23,716 | 27,948 | 1,215 | 14.01 | 87 |
| 1950 | 7,136.36 | 5,746 | 6,771 | 365 | 14.61 | 25 |
| 1951 | 15,951.91 | 12,713 | 14,981 | 971 | 15.23 | 64 |
| 1952 | 18,754.77 | 14,789 | 17,428 | 1,327 | 15.86 | 84 |
| 1953 | 35,373.14 | 27,586 | 32,508 | 2,865 | 16.51 | 174 |
| 1954 | 21,058.72 | 16,238 | 19,136 | 1,923 | 17.17 | 112 |
| 1955 | 30,687.82 | 23,388 | 27,561 | 3,127 | 17.84 | 175 |
| 1956 | 16,319.65 | 12,290 | 14,483 | 1,837 | 18.52 | 99 |
| 1957 | 17,390.24 | 12,936 | 15,244 | 2,146 | 19.21 | 112 |
| 1958 | 77,494.10 | 56,922 | 67,079 | 10,415 | 19.91 | 523 |
| 1959 | 110,150.35 | 79,867 | 94,118 | 16,032 | 20.62 | 777 |
| 1960 | 30,586.70 | 21,888 | 25,794 | 4,793 | 21.33 | 225 |
| 1961 | 48,831.97 | 34,469 | 40,620 | 8,212 | 22.06 | 372 |
| 1962 | 34,687.71 | 24,143 | 28,451 | 6,237 | 22.80 | 274 |
| 1963 | 44,693.62 | 30,660 | 36,131 | 8,563 | 23.55 | 364 |
| 1964 | 57,591.74 | 38,932 | 45,879 | 11,713 | 24.30 | 482 |
| 1965 | 22,527.96 | 14,998 | 17,674 | 4,854 | 25.07 | 194 |
| 1966 | 18,191.57 | 11,921 | 14,048 | 4,144 | 25.85 | 160 |
| 1967 | 3,887.30 | 2,507 | 2,954 | 933 | 26.63 | 35 |
| 1968 | 30,951.69 | 19,632 | 23,135 | 7,817 | 27.43 | 285 |
| 1969 | 14,445.34 | 9,006 | 10,613 | 3,832 | 28.24 | 136 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1970 | 31,681.13 | 19,406 | 22,869 | 8,812 | 29.06 | 303 |
| 1971 | 49,175.27 | 29,584 | 34,863 | 14,312 | 29.88 | 479 |
| 1972 | 17,079.41 | 10,084 | 11,883 | 5,196 | 30.72 | 169 |
| 1973 | 5,563.59 | 3,222 | 3,797 | 1,767 | 31.57 | 56 |
| 1974 | 88,103.17 | 50,019 | 58,945 | 29,158 | 32.42 | 899 |
| 1975 | 814.00 | 453 | 534 | 280 | 33.28 | 8 |
| 1976 | 7,385.79 | 4,023 | 4,741 | 2,645 | 34.15 | 77 |
| 1977 | 3,593.43 | 1,915 | 2,257 | 1,336 | 35.03 | 38 |
| 1978 | 82,898.26 | 43,196 | 50,904 | 31,994 | 35.92 | 891 |
| 1979 | 11,595.57 | 5,903 | 6,956 | 4,640 | 36.82 | 126 |
| 1980 | 18,646.19 | 9,268 | 10,922 | 7,724 | 37.72 | 205 |
| 1981 | 10,265.25 | 4,978 | 5,866 | 4,399 | 38.63 | 114 |
| 1982 | 20,539.24 | 9,708 | 11,440 | 9,099 | 39.55 | 230 |
| 1983 | 26,529.68 | 12,904 | 15,207 | 11,323 | 37.22 | 304 |
| 1984 | 16,757.37 | 7,920 | 9,333 | 7,424 | 38.22 | 194 |
| 1985 | 6,357.20 | 2,917 | 3,438 | 2,919 | 39.22 | 74 |
| 1986 | 4,549.21 | 2,039 | 2,403 | 2,146 | 39.69 | 54 |
| 1987 | 12,891.67 | 5,600 | 6,599 | 6,293 | 40.69 | 155 |
| 1988 | 28,962.28 | 12,179 | 14,352 | 14,610 | 41.69 | 350 |
| 1989 | 14,637.90 | 5,952 | 7,014 | 7,624 | 42.69 | 179 |
| 1990 | 58,740.03 | 23,067 | 27,183 | 31,557 | 43.69 | 722 |
| 1991 | 34,663.12 | 13,224 | 15,584 | 19,079 | 44.18 | 432 |
| 1992 | 19,894.54 | 7,311 | 8,616 | 11,279 | 45.18 | 250 |
| 1993 | 19,256.37 | 6,807 | 8,022 | 11,234 | 46.18 | 243 |
| 1994 | 6,368.53 | 2,162 | 2,548 | 3,821 | 47.18 | 81 |
| 1995 | 10,901.74 | 3,549 | 4,182 | 6,720 | 48.18 | 139 |
| 1996 | 11,652.39 | 3,630 | 4,278 | 7,374 | 49.18 | 150 |
| 1997 | 33,693.46 | 10,024 | 11,813 | 21,880 | 50.18 | 436 |
| 1998 | 15,268.71 | 4,359 | 5,137 | 10,132 | 50.67 | 200 |
| 1999 | 14,007.66 | 3,802 | 4,480 | 9,528 | 51.67 | 184 |
| 2000 | 1,557.61 | 401 | 473 | 1,085 | 52.67 | 21 |
| 2001 | 489,134.54 | 118,958 | 140,184 | 348,951 | 53.67 | 6,502 |
| 2002 | 134,892.85 | 30,904 | 36,418 | 98,475 | 54.67 | 1,801 |
| 2003 | 58,286.70 | 12,532 | 14,768 | 43,519 | 55.67 | 782 |
| 2005 | 130,678.41 | 24,411 | 28,767 | 101,911 | 57.67 | 1,767 |
| 2006 | 3,018.67 | 521 | 614 | 2,405 | 58.67 | 41 |
| 2007 | 714.85 | 113 | 133 | 582 | 59.67 | 10 |
| 2008 | 31,155.97 | 4,502 | 5,305 | 25,851 | 60.67 | 426 |
| 2011 | 17,286.00 | 1,780 | 2,098 | 15,188 | 63.17 | 240 |
| 2012 | 1,098.72 | 98 | 115 | 984 | 64.17 | 15 |
| 2013 | 15,156.01 | 1,131 | 1,333 | 13,823 | 65.17 | 212 |
| 2014 | 29,183.67 | 1,763 | 2,078 | 27,106 | 66.17 | 410 |
| 2015 | 36,574.58 | 1,690 | 1,992 | 34,583 | 67.17 | 515 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 2016 | 34,368.29 | 1,100 | 1,296 | 33,072 | 68.17 | 485 |
| 2017 | 85,120.56 | 1,515 | 1,785 | 83,336 | 69.17 | 1,205 |
| 2018 | 6,158.77 | 33 | 39 | 6,120 | 70.05 | 87 |
| | 2,775,328.71 | 1,328,466 | 1,527,541 | 1,247,788 | | 27,108 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 46.0 0.98 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R3 | | | | | | |
| 1978 | 486,335.94 | 289,939 | 433,532 | 52,804 | 24.23 | 2,179 |
| 1980 | 12,052.02 | 6,886 | 10,296 | 1,756 | 25.72 | 68 |
| 1982 | 144,492.45 | 78,845 | 117,893 | 26,599 | 27.26 | 976 |
| 1983 | 5,454.59 | 3,192 | 4,773 | 682 | 24.99 | 27 |
| 1984 | 6,913.86 | 3,955 | 5,914 | 1,000 | 25.63 | 39 |
| 1995 | 6,058.20 | 2,479 | 3,707 | 2,351 | 33.57 | 70 |
| 2006 | 93,601.90 | 21,098 | 31,547 | 62,055 | 42.10 | 1,474 |
| 2007 | 381,147.00 | 79,317 | 118,599 | 262,548 | 42.81 | 6,133 |
| 2009 | 205,133.93 | 35,283 | 52,757 | 152,377 | 44.52 | 3,423 |
| | 1,341,189.89 | 520,994 | 779,018 | 562,172 | | 14,389 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.1 1.07 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 1915 | 2,039.02 | 2,039 | 2,039 | | | |
| 1921 | 15.25 | 15 | 15 | | | |
| 1926 | 674.20 | 642 | 674 | | | |
| 1933 | 308.06 | 282 | 308 | | | |
| 1936 | 30.20 | 27 | 30 | | | |
| 1938 | 94.77 | 84 | 95 | | | |
| 1942 | 4,567.33 | 3,965 | 4,567 | | | |
| 1946 | 33.12 | 28 | 33 | | | |
| 1947 | 467.40 | 393 | 467 | | | |
| 1948 | 4,490.90 | 3,745 | 4,491 | | | |
| 1949 | 21,634.60 | 17,910 | 21,635 | | | |
| 1950 | 8,623.70 | 7,084 | 8,624 | | | |
| 1951 | 12,398.99 | 10,106 | 12,399 | | | |
| 1952 | 9,794.83 | 7,921 | 9,795 | | | |
| 1953 | 13,583.85 | 10,894 | 13,584 | | | |
| 1954 | 4,182.81 | 3,326 | 4,183 | | | |
| 1955 | 4,971.23 | 3,918 | 4,971 | | | |
| 1956 | 3,955.53 | 3,089 | 3,956 | | | |
| 1957 | 461.88 | 357 | 462 | | | |
| 1958 | 773.26 | 592 | 773 | | | |
| 1959 | 6,263.37 | 4,750 | 6,263 | | | |
| 1960 | 7,763.15 | 5,825 | 7,763 | | | |
| 1961 | 4,903.21 | 3,640 | 4,903 | | | |
| 1962 | 720.58 | 529 | 721 | | | |
| 1963 | 354.80 | 257 | 355 | | | |
| 1964 | 14,377.38 | 10,307 | 14,377 | | | |
| 1965 | 349.99 | 248 | 350 | | | |
| 1967 | 104.28 | 72 | 104 | | | |
| 1968 | 11,523.59 | 7,836 | 11,524 | | | |
| 1969 | 3,475.25 | 2,330 | 3,475 | | | |
| 1970 | 1,542.20 | 1,019 | 1,542 | | | |
| 1971 | 7,492.16 | 4,873 | 7,492 | | | |
| 1973 | 1,761.32 | 1,109 | 1,761 | | | |
| 1974 | 1,991.11 | 1,233 | 1,991 | | | |
| 1975 | 635.87 | 387 | 636 | | | |
| 1976 | 1,120.08 | 669 | 1,120 | | | |
| 1978 | 32,091.49 | 18,444 | 30,920 | 1,171 | 23.39 | 50 |
| 1979 | 11,321.38 | 6,377 | 10,690 | 631 | 24.02 | 26 |
| 1980 | 0.01 | | | | | |
| 1981 | 27,039.82 | 14,592 | 24,462 | 2,578 | 25.32 | 102 |
| 1983 | 2,322.66 | 1,400 | 2,323 | | | |
| 1984 | 35,381.35 | 20,843 | 34,943 | 438 | 23.89 | 18 |
| 1985 | 11,908.81 | 6,890 | 11,551 | 358 | 24.22 | 15 |
| 1986 | 2,486.58 | 1,403 | 2,352 | 135 | 24.89 | 5 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 1987 | 1,364.96 | 755 | 1,266 | 99 | 25.25 | 4 |
| 1988 | 1,833.40 | 987 | 1,655 | 178 | 25.93 | 7 |
| 1989 | 6,868.66 | 3,596 | 6,029 | 840 | 26.61 | 32 |
| 1990 | 443.70 | 227 | 381 | 63 | 27.00 | 2 |
| 1991 | 1,335.51 | 662 | 1,110 | 226 | 27.69 | 8 |
| 1993 | 81,579.75 | 38,106 | 63,884 | 17,696 | 28.81 | 614 |
| 1994 | 5,801.95 | 2,631 | 4,411 | 1,391 | 29.22 | 48 |
| 1997 | 3,622.95 | 1,478 | 2,478 | 1,145 | 30.83 | 37 |
| 1998 | 5,820.43 | 2,275 | 3,814 | 2,006 | 31.56 | 64 |
| 1999 | 42,005.79 | 15,769 | 26,436 | 15,570 | 32.03 | 486 |
| 2000 | 2,641.28 | 950 | 1,593 | 1,048 | 32.51 | 32 |
| 2002 | 4,331.23 | 1,408 | 2,360 | 1,971 | 33.75 | 58 |
| 2003 | 112,488.50 | 34,646 | 58,083 | 54,406 | 34.26 | 1,588 |
| 2004 | 74,594.44 | 21,685 | 36,355 | 38,239 | 34.77 | 1,100 |
| 2005 | 44,125.47 | 12,046 | 20,195 | 23,930 | 35.29 | 678 |
| 2006 | 18,974.80 | 4,835 | 8,106 | 10,869 | 35.83 | 303 |
| 2008 | 369,366.95 | 80,633 | 135,180 | 234,187 | 36.70 | 6,381 |
| 2010 | 119,355.96 | 21,460 | 35,977 | 83,379 | 37.62 | 2,216 |
| 2014 | 222,953.81 | 21,983 | 36,854 | 186,100 | 38.85 | 4,790 |
| 2017 | 149,925.02 | 4,798 | 8,044 | 141,881 | 37.81 | 3,752 |
| | 1,549,465.93 | 462,380 | 728,930 | 820,536 | | 22,416 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.6 1.45

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1904 | 97.85 | 98 | 98 | | | |
| 1920 | 3,071.90 | 3,072 | 3,072 | | | |
| 1923 | 403.86 | 404 | 404 | | | |
| 1927 | 72.55 | 73 | 73 | | | |
| 1929 | 261.39 | 261 | 261 | | | |
| 1930 | 294.47 | 294 | 294 | | | |
| 1932 | 95.28 | 95 | 95 | | | |
| 1937 | 237.51 | 234 | 829- | 1,067 | 0.59 | 1,067 |
| 1939 | 19.57 | 19 | 67- | 87 | 1.12 | 78 |
| 1941 | 2,931.40 | 2,824 | 10,006- | 12,937 | 1.65 | 7,841 |
| 1947 | 529.70 | 490 | 1,736- | 2,266 | 3.34 | 678 |
| 1949 | 416.19 | 380 | 1,346- | 1,762 | 3.92 | 449 |
| 1950 | 3,524.86 | 3,195 | 11,320- | 14,845 | 4.21 | 3,526 |
| 1951 | 1,022.22 | 920 | 3,260- | 4,282 | 4.50 | 952 |
| 1952 | 5,364.58 | 4,794 | 16,986- | 22,351 | 4.79 | 4,666 |
| 1953 | 2,751.48 | 2,440 | 8,645- | 11,396 | 5.09 | 2,239 |
| 1954 | 2,503.83 | 2,204 | 7,809- | 10,313 | 5.38 | 1,917 |
| 1955 | 1,688.17 | 1,475 | 5,226- | 6,914 | 5.67 | 1,219 |
| 1956 | 69.33 | 60 | 213- | 282 | 5.97 | 47 |
| 1958 | 3,139.09 | 2,679 | 9,492- | 12,631 | 6.59 | 1,917 |
| 1959 | 727.82 | 616 | 2,183- | 2,911 | 6.90 | 422 |
| 1969 | 176.01 | 135 | 478- | 654 | 10.55 | 62 |
| 1974 | 304.86 | 218 | 772- | 1,077 | 12.81 | 84 |
| 1980 | 5,852.63 | 3,777 | 13,382- | 19,235 | 15.96 | 1,205 |
| 1983 | 414.15 | 286 | 1,013- | 1,427 | 15.77 | 90 |
| 1984 | 12,992.80 | 8,812 | 31,223- | 44,216 | 16.25 | 2,721 |
| 1986 | 483.17 | 315 | 1,116- | 1,599 | 17.26 | 93 |
| 1997 | 548.91 | 262 | 928- | 1,477 | 23.20 | 64 |
| | 49,995.58 | 40,432 | 123,733- | 173,729 | | 31,337 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.5 62.68 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1875 | 8,090.00 | 7,950 | 8,090 | | | |
| 1886 | 2,037.41 | 1,927 | 2,037 | | | |
| 1887 | 15,489.65 | 14,601 | 15,490 | | | |
| 1888 | 6,762.94 | 6,353 | 6,763 | | | |
| 1889 | 1,217.90 | 1,140 | 1,218 | | | |
| 1890 | 7,553.76 | 7,051 | 7,554 | | | |
| 1891 | 11,581.40 | 10,775 | 11,581 | | | |
| 1892 | 8,224.48 | 7,628 | 8,224 | | | |
| 1893 | 14,634.18 | 13,533 | 14,634 | | | |
| 1894 | 1,427.37 | 1,316 | 1,427 | | | |
| 1896 | 1,722.04 | 1,578 | 1,722 | | | |
| 1897 | 10,377.96 | 9,484 | 10,378 | | | |
| 1899 | 20,243.82 | 18,389 | 20,244 | | | |
| 1900 | 78,811.70 | 71,373 | 78,812 | | | |
| 1901 | 28,958.03 | 26,146 | 28,958 | | | |
| 1902 | 155,771.27 | 140,194 | 155,771 | | | |
| 1903 | 18,254.17 | 16,379 | 18,254 | | | |
| 1904 | 191.23 | 171 | 191 | | | |
| 1905 | 5,853.72 | 5,219 | 5,854 | | | |
| 1906 | 53,560.05 | 47,601 | 53,560 | | | |
| 1908 | 7.82 | 7 | 8 | | | |
| 1909 | 1,564.36 | 1,376 | 1,564 | | | |
| 1910 | 8,171.73 | 7,166 | 8,172 | | | |
| 1911 | 857.22 | 749 | 857 | | | |
| 1912 | 3,524.79 | 3,069 | 3,525 | | | |
| 1913 | 1,840.01 | 1,597 | 1,840 | | | |
| 1914 | 41,373.69 | 35,768 | 41,374 | | | |
| 1915 | 413.55 | 356 | 414 | | | |
| 1916 | 1,229.32 | 1,055 | 1,229 | | | |
| 1917 | 37,079.01 | 31,693 | 37,079 | | | |
| 1918 | 2,200.89 | 1,874 | 2,201 | | | |
| 1919 | 24,016.25 | 20,366 | 24,016 | | | |
| 1920 | 1,556.04 | 1,314 | 1,556 | | | |
| 1921 | 20,172.04 | 16,962 | 20,172 | | | |
| 1922 | 12,538.98 | 10,497 | 12,539 | | | |
| 1923 | 1,730.76 | 1,442 | 1,731 | | | |
| 1924 | 44,682.73 | 37,064 | 44,683 | | | |
| 1925 | 49,124.79 | 40,553 | 49,125 | | | |
| 1926 | 1,753.30 | 1,440 | 1,753 | | | |
| 1927 | 10,977.79 | 8,970 | 10,978 | | | |
| 1928 | 12,657.32 | 10,287 | 12,657 | | | |
| 1929 | 9,797.19 | 7,920 | 9,797 | | | |
| 1930 | 49,406.27 | 39,710 | 49,406 | | | |
| 1931 | 28,706.22 | 22,940 | 28,706 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1932 | 5,422.90 | 4,307 | 5,423 | | | |
| 1933 | 6,386.08 | 5,040 | 6,386 | | | |
| 1934 | 4,742.65 | 3,719 | 4,743 | | | |
| 1935 | 4,549.08 | 3,544 | 4,549 | | | |
| 1936 | 19,799.47 | 15,317 | 19,799 | | | |
| 1937 | 20,236.63 | 15,544 | 20,237 | | | |
| 1938 | 21,099.22 | 16,088 | 21,099 | | | |
| 1939 | 65,251.50 | 49,379 | 65,252 | | | |
| 1940 | 25,852.34 | 19,409 | 25,852 | | | |
| 1941 | 15,553.15 | 11,583 | 15,553 | | | |
| 1942 | 85,555.89 | 63,193 | 85,556 | | | |
| 1943 | 28,513.71 | 20,879 | 28,514 | | | |
| 1944 | 118,706.67 | 86,167 | 118,707 | | | |
| 1945 | 13,827.61 | 9,946 | 13,828 | | | |
| 1946 | 21,391.14 | 15,241 | 21,391 | | | |
| 1947 | 60,564.88 | 42,744 | 60,565 | | | |
| 1948 | 734,454.61 | 513,200 | 734,455 | | | |
| 1949 | 1,234,752.59 | 853,980 | 1,230,292 | 4,461 | 24.67 | 181 |
| 1950 | 171,291.65 | 117,229 | 168,887 | 2,405 | 25.25 | 95 |
| 1951 | 177,501.69 | 120,190 | 173,152 | 4,350 | 25.83 | 168 |
| 1952 | 1,230,351.76 | 823,868 | 1,186,911 | 43,441 | 26.43 | 1,644 |
| 1953 | 548,933.54 | 363,460 | 523,621 | 25,313 | 27.03 | 936 |
| 1954 | 668,788.84 | 437,642 | 630,492 | 38,297 | 27.65 | 1,385 |
| 1955 | 611,840.46 | 395,628 | 569,964 | 41,876 | 28.27 | 1,481 |
| 1956 | 309,169.51 | 197,482 | 284,504 | 24,666 | 28.90 | 853 |
| 1957 | 1,071,003.21 | 675,535 | 973,214 | 97,789 | 29.54 | 3,310 |
| 1958 | 712,203.34 | 443,432 | 638,833 | 73,370 | 30.19 | 2,430 |
| 1959 | 1,690,453.57 | 1,038,784 | 1,496,531 | 193,923 | 30.84 | 6,288 |
| 1960 | 635,845.60 | 385,399 | 555,227 | 80,619 | 31.51 | 2,559 |
| 1961 | 1,230,887.55 | 735,763 | 1,059,982 | 170,906 | 32.18 | 5,311 |
| 1962 | 1,337,848.60 | 788,327 | 1,135,708 | 202,141 | 32.86 | 6,152 |
| 1963 | 717,795.33 | 416,860 | 600,552 | 117,243 | 33.54 | 3,496 |
| 1964 | 1,502,973.01 | 859,701 | 1,238,534 | 264,439 | 34.24 | 7,723 |
| 1965 | 647,798.77 | 364,873 | 525,657 | 122,142 | 34.94 | 3,496 |
| 1966 | 524,259.83 | 290,639 | 418,711 | 105,549 | 35.65 | 2,961 |
| 1967 | 778,873.30 | 424,875 | 612,099 | 166,774 | 36.36 | 4,587 |
| 1968 | 865,493.33 | 464,337 | 668,950 | 196,543 | 37.08 | 5,301 |
| 1969 | 534,989.43 | 282,143 | 406,471 | 128,518 | 37.81 | 3,399 |
| 1970 | 399,153.22 | 206,809 | 297,941 | 101,212 | 38.55 | 2,625 |
| 1971 | 491,158.80 | 249,941 | 360,079 | 131,080 | 39.29 | 3,336 |
| 1972 | 1,528,634.87 | 763,737 | 1,100,282 | 428,353 | 40.03 | 10,701 |
| 1973 | 759,267.14 | 372,132 | 536,114 | 223,153 | 40.79 | 5,471 |
| 1974 | 233,219.24 | 112,090 | 161,483 | 71,736 | 41.55 | 1,726 |
| 1975 | 377,451.96 | 177,825 | 256,185 | 121,267 | 42.31 | 2,866 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 1976 | 125,019.43 | 57,681 | 83,098 | 41,921 | 43.09 | 973 |
| 1977 | 602,145.29 | 272,019 | 391,886 | 210,259 | 43.86 | 4,794 |
| 1978 | 4,231,734.88 | 1,869,919 | 2,693,911 | 1,537,824 | 44.65 | 34,442 |
| 1979 | 1,465,002.68 | 632,881 | 911,764 | 553,239 | 45.44 | 12,175 |
| 1980 | 390,755.89 | 164,946 | 237,630 | 153,126 | 46.23 | 3,312 |
| 1981 | 1,761,021.84 | 725,752 | 1,045,559 | 715,463 | 47.03 | 15,213 |
| 1982 | 1,365,613.27 | 548,977 | 790,887 | 574,726 | 47.84 | 12,014 |
| 1983 | 362,544.80 | 164,849 | 237,491 | 125,054 | 42.27 | 2,958 |
| 1984 | 687,182.97 | 305,934 | 440,746 | 246,437 | 42.68 | 5,774 |
| 1985 | 1,235,172.90 | 533,842 | 769,083 | 466,090 | 43.68 | 10,671 |
| 1986 | 1,362,597.37 | 575,697 | 829,381 | 533,216 | 44.08 | 12,097 |
| 1987 | 1,579,295.97 | 651,460 | 938,530 | 640,766 | 44.51 | 14,396 |
| 1988 | 1,316,559.72 | 525,702 | 757,356 | 559,204 | 45.51 | 12,287 |
| 1989 | 1,647,111.67 | 640,726 | 923,066 | 724,046 | 45.94 | 15,761 |
| 1990 | 2,508,687.83 | 942,514 | 1,357,839 | 1,150,849 | 46.94 | 24,517 |
| 1991 | 3,126,462.63 | 1,141,784 | 1,644,918 | 1,481,545 | 47.37 | 31,276 |
| 1992 | 1,693,015.30 | 600,005 | 864,401 | 828,614 | 47.82 | 17,328 |
| 1993 | 1,634,679.04 | 557,262 | 802,823 | 831,856 | 48.82 | 17,039 |
| 1994 | 1,061,307.85 | 350,019 | 504,257 | 557,051 | 49.28 | 11,304 |
| 1995 | 1,212,154.76 | 386,071 | 556,196 | 655,959 | 49.74 | 13,188 |
| 1996 | 1,186,849.35 | 361,752 | 521,160 | 665,689 | 50.74 | 13,120 |
| 1997 | 2,254,788.08 | 661,104 | 952,424 | 1,302,364 | 51.22 | 25,427 |
| 1998 | 1,106,219.44 | 311,401 | 448,622 | 657,597 | 51.69 | 12,722 |
| 1999 | 1,031,513.57 | 276,033 | 397,669 | 633,845 | 52.69 | 12,030 |
| 2000 | 1,301,500.47 | 332,533 | 479,066 | 822,434 | 53.18 | 15,465 |
| 2001 | 772,613.28 | 187,900 | 270,699 | 501,914 | 53.67 | 9,352 |
| 2002 | 1,982,558.70 | 454,204 | 654,352 | 1,328,207 | 54.67 | 24,295 |
| 2003 | 380,746.10 | 82,470 | 118,811 | 261,935 | 55.17 | 4,748 |
| 2004 | 1,480,509.37 | 301,728 | 434,686 | 1,045,823 | 55.68 | 18,783 |
| 2005 | 6,003,762.71 | 1,145,518 | 1,650,297 | 4,353,466 | 56.19 | 77,478 |
| 2006 | 4,830,264.91 | 857,855 | 1,235,874 | 3,594,391 | 56.72 | 63,371 |
| 2007 | 4,299,092.92 | 701,182 | 1,010,162 | 3,288,931 | 57.72 | 56,981 |
| 2008 | 5,182,253.30 | 775,265 | 1,116,890 | 4,065,363 | 58.25 | 69,792 |
| 2009 | 3,425,186.51 | 465,825 | 671,094 | 2,754,093 | 58.78 | 46,854 |
| 2010 | 6,580,499.97 | 803,479 | 1,157,537 | 5,422,963 | 59.32 | 91,419 |
| 2011 | 8,636,818.06 | 939,686 | 1,353,765 | 7,283,053 | 59.41 | 122,590 |
| 2012 | 5,817,422.86 | 549,165 | 791,158 | 5,026,265 | 59.97 | 83,813 |
| 2013 | 7,252,942.26 | 578,785 | 833,830 | 6,419,112 | 60.54 | 106,031 |
| 2014 | 2,064,617.81 | 135,026 | 194,526 | 1,870,092 | 60.69 | 30,814 |
| 2015 | 3,913,269.31 | 198,403 | 285,830 | 3,627,439 | 60.85 | 59,613 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2.5 | | | | | | |
| 2016 | 2,750,130.96 | 98,455 | 141,840 | 2,608,291 | 60.64 | 43,013 |
| 2017 | 10,923,879.29 | 222,847 | 321,046 | 10,602,833 | 60.10 | 176,420 |
| 2018 | 874,437.78 | 5,596 | 8,062 | 866,376 | 57.77 | 14,997 |
| | 136,479,935.92 | 36,065,216 | 51,708,651 | 84,771,285 | | 1,541,128 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 55.0 1.13 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S1 | | | | | | |
| 1920 | 599.44 | 599 | 599 | | | |
| 1954 | 35.45 | 34 | 32 | 3 | 1.54 | 2 |
| 1955 | 34.50 | 33 | 31 | 4 | 1.82 | 2 |
| 1956 | 424.97 | 399 | 374 | 51 | 2.10 | 24 |
| 1960 | 380.66 | 345 | 323 | 58 | 3.24 | 18 |
| 1962 | 30,076.54 | 26,785 | 25,096 | 4,981 | 3.83 | 1,301 |
| 1963 | 109.34 | 96 | 90 | 19 | 4.13 | 5 |
| 1964 | 885.85 | 774 | 725 | 161 | 4.43 | 36 |
| 1971 | 553.97 | 448 | 420 | 134 | 6.67 | 20 |
| 1972 | 197.37 | 158 | 148 | 49 | 7.01 | 7 |
| 1978 | 1,246,789.41 | 920,492 | 862,445 | 384,344 | 9.16 | 41,959 |
| 1979 | 2,233.94 | 1,625 | 1,523 | 711 | 9.54 | 75 |
| 1980 | 2,207.18 | 1,581 | 1,481 | 726 | 9.93 | 73 |
| 1981 | 73,640.04 | 51,927 | 48,652 | 24,988 | 10.32 | 2,421 |
| 1982 | 321,615.86 | 223,108 | 209,039 | 112,577 | 10.72 | 10,502 |
| 1983 | 17,457.63 | 13,599 | 12,741 | 4,717 | 10.00 | 472 |
| 1984 | 58,635.83 | 44,985 | 42,148 | 16,488 | 10.39 | 1,587 |
| 1985 | 5,075.02 | 3,847 | 3,604 | 1,471 | 10.61 | 139 |
| 1986 | 13,045.60 | 9,719 | 9,106 | 3,940 | 11.04 | 357 |
| 1987 | 5,333.27 | 3,917 | 3,670 | 1,663 | 11.30 | 147 |
| 1988 | 571.27 | 413 | 387 | 184 | 11.59 | 16 |
| 1989 | 9,828.39 | 6,957 | 6,518 | 3,310 | 12.07 | 274 |
| 1990 | 12,099.38 | 8,409 | 7,879 | 4,220 | 12.40 | 340 |
| 1992 | 2,215.37 | 1,477 | 1,384 | 831 | 13.12 | 63 |
| 1994 | 16,370.44 | 10,402 | 9,746 | 6,624 | 13.92 | 476 |
| 1995 | 62,255.32 | 38,648 | 36,211 | 26,044 | 14.20 | 1,834 |
| 1996 | 226,028.26 | 136,295 | 127,700 | 98,328 | 14.65 | 6,712 |
| 1997 | 1,034.88 | 607 | 569 | 466 | 14.98 | 31 |
| 1998 | 20,058.69 | 11,373 | 10,656 | 9,403 | 15.46 | 608 |
| 2001 | 455,747.35 | 231,155 | 216,578 | 239,169 | 16.76 | 14,270 |
| 2003 | 400,738.96 | 185,783 | 174,067 | 226,672 | 17.64 | 12,850 |
| 2004 | 87,639.56 | 38,588 | 36,155 | 51,485 | 18.11 | 2,843 |
| 2005 | 1,784,901.41 | 742,519 | 695,695 | 1,089,206 | 18.60 | 58,559 |
| 2006 | 456,808.88 | 178,521 | 167,263 | 289,546 | 19.10 | 15,159 |
| 2007 | 1,907,380.38 | 695,240 | 651,397 | 1,255,983 | 19.61 | 64,048 |
| 2008 | 526,974.74 | 177,696 | 166,490 | 360,485 | 20.15 | 17,890 |
| 2009 | 512,672.46 | 158,416 | 148,426 | 364,246 | 20.69 | 17,605 |
| 2010 | 110,266.29 | 30,742 | 28,803 | 81,463 | 21.34 | 3,817 |
| 2011 | 1,552,348.89 | 386,069 | 361,723 | 1,190,626 | 21.90 | 54,366 |
| 2012 | 204,021.65 | 44,252 | 41,462 | 162,560 | 22.57 | 7,202 |
| 2013 | 60,030.13 | 11,064 | 10,366 | 49,664 | 23.24 | 2,137 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S1 | | | | | | |
| 2014 | 1,077,319.14 | 162,567 | 152,316 | 925,003 | 23.92 | 38,671 |
| 2015 | 76,770.95 | 8,936 | 8,372 | 68,399 | 24.68 | 2,771 |
| 2017 | 62,874.56 | 2,855 | 2,675 | 60,200 | 26.30 | 2,289 |
| | 11,406,289.22 | 4,573,455 | 4,285,085 | 7,121,204 | | 383,978 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.5 3.37 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1920 | 75.73 | 74 | 76 | | | |
| 1924 | 113.45 | 107 | 113 | | | |
| 1926 | 31.69 | 29 | 32 | | | |
| 1927 | 40.37 | 37 | 40 | | | |
| 1934 | 461.11 | 395 | 461 | | | |
| 1937 | 111.36 | 93 | 111 | | | |
| 1945 | 123.85 | 95 | 124 | | | |
| 1947 | 1,785.01 | 1,345 | 1,785 | | | |
| 1948 | 1,160.75 | 865 | 1,161 | | | |
| 1949 | 24,157.10 | 17,813 | 24,157 | | | |
| 1950 | 43,298.25 | 31,582 | 43,298 | | | |
| 1951 | 1,164.14 | 840 | 1,164 | | | |
| 1952 | 7,842.29 | 5,590 | 7,842 | | | |
| 1953 | 24,837.60 | 17,501 | 24,838 | | | |
| 1954 | 1,405.57 | 979 | 1,406 | | | |
| 1955 | 28,305.85 | 19,469 | 28,306 | | | |
| 1956 | 11,206.72 | 7,612 | 11,183 | 24 | 16.04 | 1 |
| 1957 | 41,735.83 | 27,988 | 41,117 | 619 | 16.47 | 38 |
| 1958 | 48,919.64 | 32,385 | 47,577 | 1,343 | 16.90 | 79 |
| 1959 | 7,931.10 | 5,181 | 7,611 | 320 | 17.34 | 18 |
| 1960 | 1,366.59 | 881 | 1,294 | 73 | 17.78 | 4 |
| 1961 | 14,090.82 | 8,953 | 13,153 | 938 | 18.23 | 51 |
| 1962 | 19,624.13 | 12,293 | 18,060 | 1,564 | 18.68 | 84 |
| 1963 | 5,845.08 | 3,609 | 5,302 | 543 | 19.13 | 28 |
| 1964 | 91,293.53 | 55,525 | 81,571 | 9,723 | 19.59 | 496 |
| 1965 | 42,118.23 | 25,229 | 37,064 | 5,054 | 20.05 | 252 |
| 1966 | 16,508.12 | 9,733 | 14,299 | 2,209 | 20.52 | 108 |
| 1967 | 33,750.18 | 19,582 | 28,768 | 4,982 | 20.99 | 237 |
| 1968 | 229,382.71 | 130,886 | 192,284 | 37,099 | 21.47 | 1,728 |
| 1969 | 110,782.91 | 62,149 | 91,303 | 19,480 | 21.95 | 887 |
| 1970 | 7,195.06 | 3,967 | 5,828 | 1,367 | 22.43 | 61 |
| 1971 | 68,675.17 | 37,194 | 54,642 | 14,033 | 22.92 | 612 |
| 1972 | 16,148.83 | 8,585 | 12,612 | 3,537 | 23.42 | 151 |
| 1973 | 21,654.72 | 11,295 | 16,593 | 5,062 | 23.92 | 212 |
| 1974 | 28,605.97 | 14,635 | 21,500 | 7,106 | 24.42 | 291 |
| 1975 | 6,859.04 | 3,439 | 5,052 | 1,807 | 24.93 | 72 |
| 1976 | 22,368.69 | 10,988 | 16,142 | 6,227 | 25.44 | 245 |
| 1977 | 9,987.93 | 4,802 | 7,055 | 2,933 | 25.96 | 113 |
| 1978 | 215,220.31 | 101,240 | 148,731 | 66,489 | 26.48 | 2,511 |
| 1979 | 140,870.83 | 64,772 | 95,156 | 45,715 | 27.01 | 1,693 |
| 1980 | 33,281.24 | 14,950 | 21,963 | 11,318 | 27.54 | 411 |
| 1981 | 236,193.75 | 103,547 | 152,120 | 84,074 | 28.08 | 2,994 |
| 1982 | 130,093.08 | 55,628 | 81,723 | 48,370 | 28.62 | 1,690 |
| 1983 | 132,685.25 | 78,112 | 114,754 | 17,931 | 24.63 | 728 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1984 | 64,985.35 | 37,614 | 55,259 | 9,726 | 24.92 | 390 |
| 1985 | 68,256.69 | 38,811 | 57,017 | 11,240 | 25.23 | 446 |
| 1986 | 41,986.68 | 23,424 | 34,412 | 7,575 | 25.55 | 296 |
| 1987 | 327,366.51 | 179,037 | 263,022 | 64,345 | 25.89 | 2,485 |
| 1988 | 60,898.46 | 32,605 | 47,900 | 12,998 | 26.25 | 495 |
| 1989 | 226,650.08 | 118,674 | 174,343 | 52,307 | 26.61 | 1,966 |
| 1990 | 128,021.34 | 65,829 | 96,709 | 31,312 | 26.69 | 1,173 |
| 1991 | 372,678.52 | 186,861 | 274,517 | 98,162 | 27.10 | 3,622 |
| 1992 | 132,829.65 | 64,847 | 95,266 | 37,564 | 27.52 | 1,365 |
| 1993 | 567,238.56 | 270,686 | 397,663 | 169,576 | 27.66 | 6,131 |
| 1994 | 169,342.18 | 78,439 | 115,234 | 54,108 | 28.10 | 1,926 |
| 1995 | 302,993.31 | 136,650 | 200,752 | 102,241 | 28.30 | 3,613 |
| 1996 | 86,981.64 | 38,124 | 56,008 | 30,974 | 28.51 | 1,086 |
| 1997 | 217,251.44 | 92,332 | 135,644 | 81,607 | 28.75 | 2,839 |
| 1998 | 346,277.20 | 142,355 | 209,133 | 137,144 | 29.01 | 4,727 |
| 1999 | 145,376.75 | 57,656 | 84,702 | 60,675 | 29.29 | 2,072 |
| 2000 | 142,515.37 | 54,355 | 79,853 | 62,662 | 29.60 | 2,117 |
| 2001 | 217,146.54 | 79,780 | 117,204 | 99,943 | 29.70 | 3,365 |
| 2002 | 921,181.13 | 324,808 | 477,174 | 444,007 | 29.83 | 14,885 |
| 2003 | 517,225.39 | 174,305 | 256,071 | 261,154 | 30.00 | 8,705 |
| 2004 | 1,420,143.09 | 455,298 | 668,876 | 751,267 | 30.20 | 24,876 |
| 2005 | 61,435.99 | 18,726 | 27,510 | 33,926 | 30.23 | 1,122 |
| 2006 | 983,661.77 | 283,196 | 416,042 | 567,620 | 30.30 | 18,733 |
| 2007 | 823,539.89 | 223,262 | 327,993 | 495,547 | 30.24 | 16,387 |
| 2008 | 55,825.85 | 14,135 | 20,766 | 35,060 | 30.23 | 1,160 |
| 2009 | 175,791.25 | 41,311 | 60,690 | 115,101 | 30.12 | 3,821 |
| 2010 | 481,173.30 | 104,030 | 152,830 | 328,343 | 29.92 | 10,974 |
| 2011 | 1,142,902.38 | 224,580 | 329,929 | 812,973 | 29.65 | 27,419 |
| 2012 | 1,994,225.27 | 350,186 | 514,457 | 1,479,768 | 29.34 | 50,435 |
| 2013 | 830,628.13 | 128,249 | 188,410 | 642,218 | 28.76 | 22,330 |
| 2014 | 1,368,306.97 | 179,659 | 263,936 | 1,104,371 | 28.11 | 39,287 |
| 2015 | 1,234,782.70 | 131,628 | 193,374 | 1,041,409 | 27.24 | 38,231 |
| 2016 | 1,642,327.87 | 131,222 | 192,778 | 1,449,550 | 25.92 | 55,924 |
| 2017 | 10,754,758.86 | 538,813 | 791,567 | 9,963,192 | 23.69 | 420,565 |
| 2018 | 395,719.89 | 7,321 | 10,755 | 384,965 | 19.87 | 19,374 |
| | 30,301,735.58 | 6,040,782 | 8,867,167 | 21,434,569 | | 830,137 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 25.8 2.74 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1 | | | | | | |
| 1953 | 2,740.74 | 2,741 | 2,741 | | | |
| 1954 | 35.60 | 36 | 36 | | | |
| 1955 | 351.02 | 351 | 351 | | | |
| 1961 | 756.22 | 731 | 756 | | | |
| 1965 | 3,429.65 | 3,168 | 3,430 | | | |
| 1968 | 1,634.56 | 1,461 | 1,635 | | | |
| 1969 | 2,732.34 | 2,414 | 2,732 | | | |
| 1970 | 2,520.94 | 2,202 | 2,521 | | | |
| 1974 | 578.55 | 480 | 578 | 1 | 5.13 | |
| 1975 | 236.10 | 193 | 232 | 4 | 5.48 | 1 |
| 1976 | 1,215.86 | 979 | 1,178 | 38 | 5.84 | 7 |
| 1979 | 17,650.83 | 13,544 | 16,299 | 1,352 | 6.98 | 194 |
| 1982 | 4,504.21 | 3,275 | 3,941 | 563 | 8.19 | 69 |
| 1986 | 2,135.76 | 1,667 | 2,006 | 130 | 9.07 | 14 |
| 1987 | 256.35 | 197 | 237 | 19 | 9.40 | 2 |
| 1989 | 26,482.55 | 19,677 | 23,679 | 2,804 | 10.12 | 277 |
| 1990 | 14.84 | 11 | 13 | 2 | 10.51 | |
| 1991 | 4,856.79 | 3,468 | 4,173 | 684 | 10.92 | 63 |
| 1992 | 8,073.07 | 5,637 | 6,784 | 1,289 | 11.35 | 114 |
| 1993 | 12,151.68 | 8,285 | 9,970 | 2,182 | 11.79 | 185 |
| 1994 | 37,273.79 | 24,858 | 29,914 | 7,360 | 12.11 | 608 |
| 1995 | 17,491.87 | 11,347 | 13,655 | 3,837 | 12.59 | 305 |
| 1996 | 17,646.12 | 11,151 | 13,419 | 4,227 | 12.96 | 326 |
| 1997 | 108,647.75 | 66,492 | 80,016 | 28,632 | 13.47 | 2,126 |
| 1998 | 56,483.33 | 33,512 | 40,328 | 16,155 | 13.88 | 1,164 |
| 1999 | 28,011.20 | 16,067 | 19,335 | 8,676 | 14.31 | 606 |
| 2000 | 86,140.66 | 47,636 | 57,325 | 28,816 | 14.75 | 1,954 |
| 2002 | 78,749.24 | 40,312 | 48,511 | 30,238 | 15.50 | 1,951 |
| 2003 | 46,378.35 | 22,702 | 27,319 | 19,059 | 15.90 | 1,199 |
| 2004 | 24,561.39 | 11,446 | 13,774 | 10,787 | 16.33 | 661 |
| 2008 | 111,157.57 | 40,673 | 48,946 | 62,212 | 17.76 | 3,503 |
| 2011 | 48,008.63 | 13,505 | 16,252 | 31,757 | 18.52 | 1,715 |
| 2013 | 5,239.33 | 1,144 | 1,377 | 3,862 | 18.79 | 206 |
| 2014 | 4,900.00 | 906 | 1,090 | 3,810 | 18.74 | 203 |
| 2015 | 553,624.92 | 82,379 | 99,134 | 454,491 | 18.59 | 24,448 |
| 2016 | 295,458.11 | 32,648 | 39,288 | 256,170 | 18.12 | 14,137 |
| 2017 | 631,609.62 | 42,949 | 51,684 | 579,926 | 17.13 | 33,854 |
| 2018 | 241,146.06 | 5,884 | 7,081 | 234,065 | 14.99 | 15,615 |
| | 2,484,885.60 | 576,128 | 691,740 | 1,793,146 | | 105,507 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.25

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1876 | 535.18 | 535 | 535 | | | |
| 1881 | 11.59 | 12 | 12 | | | |
| 1885 | 352.00 | 352 | 352 | | | |
| 1887 | 302.11 | 302 | 302 | | | |
| 1888 | 303.80 | 304 | 304 | | | |
| 1889 | 1,640.73 | 1,641 | 1,641 | | | |
| 1890 | 466.90 | 467 | 467 | | | |
| 1891 | 254.53 | 255 | 255 | | | |
| 1892 | 332.92 | 333 | 333 | | | |
| 1894 | 1,419.69 | 1,420 | 1,420 | | | |
| 1895 | 115.83 | 116 | 116 | | | |
| 1896 | 12.76 | 13 | 13 | | | |
| 1897 | 541.59 | 542 | 542 | | | |
| 1898 | 187.32 | 187 | 187 | | | |
| 1899 | 1,325.25 | 1,325 | 1,325 | | | |
| 1900 | 1,487.01 | 1,487 | 1,487 | | | |
| 1901 | 57,683.41 | 57,683 | 57,683 | | | |
| 1902 | 20,951.96 | 20,952 | 20,952 | | | |
| 1903 | 55,690.50 | 55,690 | 55,690 | | | |
| 1904 | 6,907.11 | 6,884 | 6,907 | | | |
| 1905 | 20,752.66 | 20,639 | 20,753 | | | |
| 1906 | 12,629.15 | 12,550 | 12,629 | | | |
| 1907 | 3,991.47 | 3,956 | 3,991 | | | |
| 1908 | 3,682.91 | 3,639 | 3,683 | | | |
| 1909 | 2,061.23 | 2,032 | 2,061 | | | |
| 1910 | 3,098.35 | 3,046 | 3,098 | | | |
| 1911 | 6,116.69 | 5,995 | 6,117 | | | |
| 1912 | 12,356.15 | 12,078 | 12,356 | | | |
| 1913 | 7,234.15 | 7,050 | 7,234 | | | |
| 1914 | 8,650.32 | 8,404 | 8,650 | | | |
| 1915 | 16,443.73 | 15,926 | 16,444 | | | |
| 1916 | 3,735.88 | 3,607 | 3,736 | | | |
| 1917 | 3,095.78 | 2,979 | 3,087 | 9 | 2.84 | 3 |
| 1918 | 1,347.79 | 1,293 | 1,340 | 8 | 3.07 | 3 |
| 1919 | 1,673.56 | 1,599 | 1,657 | 17 | 3.32 | 5 |
| 1920 | 5,367.89 | 5,112 | 5,297 | 71 | 3.58 | 20 |
| 1921 | 3,010.45 | 2,857 | 2,960 | 50 | 3.82 | 13 |
| 1922 | 6,721.09 | 6,355 | 6,585 | 136 | 4.08 | 33 |
| 1923 | 7,711.85 | 7,265 | 7,528 | 184 | 4.35 | 42 |
| 1924 | 3,446.87 | 3,235 | 3,352 | 95 | 4.60 | 21 |
| 1925 | 4,176.63 | 3,905 | 4,046 | 131 | 4.87 | 27 |
| 1926 | 2,132.54 | 1,986 | 2,058 | 75 | 5.14 | 15 |
| 1927 | 3,524.17 | 3,270 | 3,388 | 136 | 5.41 | 25 |
| 1928 | 1,429.17 | 1,321 | 1,369 | 60 | 5.68 | 11 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1929 | 3,267.47 | 3,008 | 3,117 | 150 | 5.96 | 25 |
| 1930 | 5,668.14 | 5,197 | 5,385 | 283 | 6.24 | 45 |
| 1931 | 4,731.61 | 4,320 | 4,476 | 256 | 6.53 | 39 |
| 1932 | 2,851.42 | 2,592 | 2,686 | 165 | 6.83 | 24 |
| 1933 | 851.21 | 770 | 798 | 53 | 7.13 | 7 |
| 1934 | 850.90 | 766 | 794 | 57 | 7.44 | 8 |
| 1935 | 908.21 | 814 | 843 | 65 | 7.76 | 8 |
| 1936 | 3,346.94 | 2,985 | 3,093 | 254 | 8.10 | 31 |
| 1937 | 4,482.64 | 3,978 | 4,122 | 361 | 8.44 | 43 |
| 1938 | 3,424.14 | 3,022 | 3,131 | 293 | 8.80 | 33 |
| 1939 | 8,945.92 | 7,851 | 8,135 | 811 | 9.18 | 88 |
| 1940 | 12,479.23 | 10,887 | 11,281 | 1,198 | 9.57 | 125 |
| 1941 | 25,816.38 | 22,381 | 23,191 | 2,625 | 9.98 | 263 |
| 1942 | 6,103.48 | 5,256 | 5,446 | 657 | 10.41 | 63 |
| 1943 | 1,364.06 | 1,167 | 1,209 | 155 | 10.86 | 14 |
| 1944 | 3,124.90 | 2,653 | 2,749 | 376 | 11.33 | 33 |
| 1945 | 16,033.54 | 13,507 | 13,996 | 2,038 | 11.82 | 172 |
| 1946 | 8,601.73 | 7,186 | 7,446 | 1,156 | 12.34 | 94 |
| 1947 | 11,568.51 | 9,583 | 9,930 | 1,639 | 12.87 | 127 |
| 1948 | 11,280.16 | 9,260 | 9,595 | 1,685 | 13.43 | 125 |
| 1949 | 10,146.57 | 8,251 | 8,550 | 1,597 | 14.01 | 114 |
| 1950 | 29,692.99 | 23,909 | 24,775 | 4,918 | 14.61 | 337 |
| 1951 | 38,944.81 | 31,036 | 32,159 | 6,786 | 15.23 | 446 |
| 1952 | 23,874.50 | 18,826 | 19,508 | 4,366 | 15.86 | 275 |
| 1953 | 16,201.83 | 12,635 | 13,092 | 3,110 | 16.51 | 188 |
| 1954 | 21,913.55 | 16,897 | 17,509 | 4,405 | 17.17 | 257 |
| 1955 | 27,482.14 | 20,945 | 21,703 | 5,779 | 17.84 | 324 |
| 1956 | 27,191.78 | 20,477 | 21,218 | 5,974 | 18.52 | 323 |
| 1957 | 24,312.10 | 18,085 | 18,740 | 5,572 | 19.21 | 290 |
| 1958 | 90,979.25 | 66,827 | 69,246 | 21,733 | 19.91 | 1,092 |
| 1959 | 31,221.29 | 22,638 | 23,457 | 7,764 | 20.62 | 377 |
| 1960 | 26,962.73 | 19,295 | 19,993 | 6,970 | 21.33 | 327 |
| 1961 | 55,962.03 | 39,502 | 40,932 | 15,030 | 22.06 | 681 |
| 1962 | 22,170.68 | 15,431 | 15,990 | 6,181 | 22.80 | 271 |
| 1963 | 31,787.88 | 21,806 | 22,595 | 9,193 | 23.55 | 390 |
| 1964 | 33,329.08 | 22,530 | 23,346 | 9,983 | 24.30 | 411 |
| 1965 | 34,496.80 | 22,966 | 23,797 | 10,700 | 25.07 | 427 |
| 1966 | 29,075.86 | 19,054 | 19,744 | 9,332 | 25.85 | 361 |
| 1967 | 49,682.15 | 32,042 | 33,202 | 16,480 | 26.63 | 619 |
| 1968 | 45,755.37 | 29,021 | 30,072 | 15,683 | 27.43 | 572 |
| 1969 | 26,644.17 | 16,612 | 17,213 | 9,431 | 28.24 | 334 |
| 1970 | 32,271.75 | 19,767 | 20,483 | 11,789 | 29.06 | 406 |
| 1971 | 32,255.69 | 19,405 | 20,107 | 12,149 | 29.88 | 407 |
| 1972 | 24,125.77 | 14,244 | 14,760 | 9,366 | 30.72 | 305 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 1973 | 45,249.32 | 26,203 | 27,152 | 18,097 | 31.57 | 573 |
| 1974 | 41,949.25 | 23,816 | 24,678 | 17,271 | 32.42 | 533 |
| 1975 | 26,525.73 | 14,755 | 15,289 | 11,237 | 33.28 | 338 |
| 1976 | 18,098.73 | 9,858 | 10,215 | 7,884 | 34.15 | 231 |
| 1977 | 27,541.25 | 14,678 | 15,209 | 12,332 | 35.03 | 352 |
| 1978 | 39,100.45 | 20,374 | 21,112 | 17,988 | 35.92 | 501 |
| 1979 | 58,508.29 | 29,785 | 30,863 | 27,645 | 36.82 | 751 |
| 1980 | 59,975.41 | 29,812 | 30,891 | 29,084 | 37.72 | 771 |
| 1981 | 77,970.45 | 37,810 | 39,179 | 38,791 | 38.63 | 1,004 |
| 1982 | 63,421.48 | 29,977 | 31,062 | 32,359 | 39.55 | 818 |
| 1983 | 69,166.25 | 33,642 | 34,860 | 34,306 | 37.22 | 922 |
| 1984 | 47,160.28 | 22,288 | 23,095 | 24,065 | 38.22 | 630 |
| 1985 | 52,608.15 | 24,137 | 25,011 | 27,597 | 39.22 | 704 |
| 1986 | 55,195.81 | 24,744 | 25,640 | 29,556 | 39.69 | 745 |
| 1987 | 63,004.82 | 27,369 | 28,360 | 34,645 | 40.69 | 851 |
| 1988 | 79,849.02 | 33,577 | 34,792 | 45,057 | 41.69 | 1,081 |
| 1989 | 65,470.12 | 26,620 | 27,584 | 37,886 | 42.69 | 887 |
| 1990 | 101,734.15 | 39,951 | 41,397 | 60,337 | 43.69 | 1,381 |
| 1991 | 72,361.59 | 27,606 | 28,605 | 43,757 | 44.18 | 990 |
| 1992 | 107,686.91 | 39,575 | 41,008 | 66,679 | 45.18 | 1,476 |
| 1993 | 91,020.76 | 32,176 | 33,341 | 57,680 | 46.18 | 1,249 |
| 1994 | 102,018.79 | 34,635 | 35,889 | 66,130 | 47.18 | 1,402 |
| 1995 | 64,390.93 | 20,959 | 21,718 | 42,673 | 48.18 | 886 |
| 1996 | 37,560.34 | 11,700 | 12,124 | 25,436 | 49.18 | 517 |
| 1997 | 139,492.30 | 41,499 | 43,001 | 96,491 | 50.18 | 1,923 |
| 1998 | 41,423.54 | 11,826 | 12,254 | 29,170 | 50.67 | 576 |
| 1999 | 86,614.37 | 23,507 | 24,358 | 62,256 | 51.67 | 1,205 |
| 2000 | 101,982.41 | 26,240 | 27,190 | 74,792 | 52.67 | 1,420 |
| 2001 | 362,660.06 | 88,199 | 91,391 | 271,269 | 53.67 | 5,054 |
| 2002 | 217,151.26 | 49,749 | 51,550 | 165,601 | 54.67 | 3,029 |
| 2003 | 479,909.66 | 103,181 | 106,916 | 372,994 | 55.67 | 6,700 |
| 2004 | 191,941.78 | 38,561 | 39,957 | 151,985 | 56.67 | 2,682 |
| 2005 | 240,384.90 | 44,904 | 46,529 | 193,856 | 57.67 | 3,361 |
| 2006 | 361,866.00 | 62,494 | 64,756 | 297,110 | 58.67 | 5,064 |
| 2007 | 75,344.24 | 11,950 | 12,383 | 62,961 | 59.67 | 1,055 |
| 2008 | 72,502.45 | 10,477 | 10,856 | 61,646 | 60.67 | 1,016 |
| 2009 | 32,891.55 | 4,289 | 4,444 | 28,448 | 61.67 | 461 |
| 2010 | 1,368.29 | 159 | 165 | 1,203 | 62.67 | 19 |
| 2011 | 215,289.34 | 22,175 | 22,978 | 192,311 | 63.17 | 3,044 |
| 2012 | 101,513.39 | 9,014 | 9,340 | 92,173 | 64.17 | 1,436 |
| 2013 | 30,336.74 | 2,263 | 2,345 | 27,992 | 65.17 | 430 |
| 2015 | 12,300.58 | 568 | 589 | 11,712 | 67.17 | 174 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R4 | | | | | | |
| 2016 | 107,526.45 | 3,441 | 3,565 | 103,961 | 68.17 | 1,525 |
| 2017 | 162,500.44 | 2,893 | 2,998 | 159,502 | 69.17 | 2,306 |
| 2018 | 2,388.00 | 13 | 13 | 2,375 | 70.05 | 34 |
| | 5,722,050.06 | 2,153,432 | 2,224,208 | 3,497,842 | | 73,226 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 47.8 1.28 |



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 | | | | | | |
| 1903 | 87.72 | 86 | 88 | | | |
| 1906 | 182.23 | 176 | 182 | | | |
| 1907 | 828.96 | 797 | 829 | | | |
| 1908 | 20.47 | 20 | 20 | | | |
| 1909 | 390.77 | 373 | 391 | | | |
| 1910 | 304.65 | 289 | 305 | | | |
| 1911 | 646.72 | 611 | 647 | | | |
| 1912 | 578.43 | 544 | 578 | | | |
| 1913 | 1,838.46 | 1,721 | 1,838 | | | |
| 1914 | 2,072.01 | 1,930 | 2,072 | | | |
| 1915 | 2,191.90 | 2,032 | 2,192 | | | |
| 1917 | 1,495.23 | 1,373 | 1,495 | | | |
| 1918 | 2,823.79 | 2,581 | 2,824 | | | |
| 1919 | 854.01 | 777 | 854 | | | |
| 1920 | 370.59 | 335 | 371 | | | |
| 1921 | 1,829.27 | 1,647 | 1,829 | | | |
| 1922 | 1,426.94 | 1,279 | 1,427 | | | |
| 1923 | 637.00 | 568 | 637 | | | |
| 1924 | 663.38 | 588 | 663 | | | |
| 1925 | 4,938.81 | 4,358 | 4,939 | | | |
| 1926 | 1,465.16 | 1,286 | 1,465 | | | |
| 1927 | 3,786.18 | 3,307 | 3,786 | | | |
| 1928 | 5,387.13 | 4,680 | 5,387 | | | |
| 1929 | 3,155.48 | 2,727 | 3,155 | | | |
| 1930 | 4,358.25 | 3,745 | 4,358 | | | |
| 1931 | 734.91 | 628 | 735 | | | |
| 1932 | 2,011.65 | 1,710 | 2,012 | | | |
| 1933 | 407.10 | 344 | 407 | | | |
| 1934 | 328.83 | 276 | 329 | | | |
| 1935 | 1,806.58 | 1,508 | 1,807 | | | |
| 1936 | 3,905.28 | 3,241 | 3,901 | 4 | 11.06 | |
| 1937 | 4,752.09 | 3,919 | 4,717 | 35 | 11.40 | 3 |
| 1938 | 2,344.84 | 1,921 | 2,312 | 33 | 11.74 | 3 |
| 1939 | 1,921.66 | 1,564 | 1,882 | 40 | 12.09 | 3 |
| 1940 | 2,318.14 | 1,874 | 2,255 | 63 | 12.45 | 5 |
| 1941 | 2,333.52 | 1,873 | 2,254 | 80 | 12.82 | 6 |
| 1942 | 11,328.05 | 9,029 | 10,867 | 461 | 13.19 | 35 |
| 1943 | 2,202.07 | 1,742 | 2,097 | 105 | 13.58 | 8 |
| 1944 | 6,853.68 | 5,381 | 6,476 | 378 | 13.97 | 27 |
| 1945 | 1,482.24 | 1,155 | 1,390 | 92 | 14.36 | 6 |
| 1946 | 11,176.62 | 8,637 | 10,395 | 782 | 14.77 | 53 |
| 1947 | 10,642.25 | 8,155 | 9,815 | 827 | 15.19 | 54 |
| 1948 | 27,811.88 | 21,133 | 25,435 | 2,377 | 15.61 | 152 |
| 1949 | 32,021.96 | 24,120 | 29,030 | 2,992 | 16.04 | 187 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 | | | | | | |
| 1950 | 36,593.45 | 27,316 | 32,876 | 3,717 | 16.48 | 226 |
| 1951 | 53,690.22 | 39,706 | 47,788 | 5,902 | 16.93 | 349 |
| 1952 | 86,721.97 | 63,520 | 76,449 | 10,273 | 17.39 | 591 |
| 1953 | 72,782.06 | 52,784 | 63,528 | 9,254 | 17.86 | 518 |
| 1954 | 23,140.99 | 16,612 | 19,993 | 3,148 | 18.34 | 172 |
| 1955 | 52,027.35 | 36,956 | 44,478 | 7,549 | 18.83 | 401 |
| 1956 | 38,423.10 | 27,003 | 32,499 | 5,924 | 19.32 | 307 |
| 1957 | 43,580.61 | 30,285 | 36,450 | 7,131 | 19.83 | 360 |
| 1958 | 79,738.28 | 54,787 | 65,939 | 13,799 | 20.34 | 678 |
| 1959 | 74,947.69 | 50,883 | 61,240 | 13,708 | 20.87 | 657 |
| 1960 | 22,139.74 | 14,851 | 17,874 | 4,266 | 21.40 | 199 |
| 1961 | 67,360.22 | 44,623 | 53,706 | 13,654 | 21.94 | 622 |
| 1962 | 9,913.67 | 6,484 | 7,804 | 2,110 | 22.49 | 94 |
| 1963 | 36,973.77 | 23,862 | 28,719 | 8,255 | 23.05 | 358 |
| 1964 | 36,775.68 | 23,412 | 28,178 | 8,598 | 23.62 | 364 |
| 1965 | 43,375.85 | 27,227 | 32,769 | 10,607 | 24.20 | 438 |
| 1966 | 37,827.93 | 23,401 | 28,164 | 9,664 | 24.79 | 390 |
| 1967 | 21,747.56 | 13,256 | 15,954 | 5,794 | 25.38 | 228 |
| 1968 | 19,797.16 | 11,884 | 14,303 | 5,494 | 25.98 | 211 |
| 1969 | 20,961.96 | 12,384 | 14,905 | 6,057 | 26.60 | 228 |
| 1970 | 22,571.86 | 13,119 | 15,789 | 6,783 | 27.22 | 249 |
| 1971 | 25,942.27 | 14,831 | 17,850 | 8,092 | 27.84 | 291 |
| 1972 | 36,960.17 | 20,766 | 24,993 | 11,967 | 28.48 | 420 |
| 1973 | 45,751.16 | 25,255 | 30,396 | 15,355 | 29.12 | 527 |
| 1974 | 54,672.82 | 29,624 | 35,654 | 19,019 | 29.78 | 639 |
| 1975 | 74,150.48 | 39,425 | 47,450 | 26,700 | 30.44 | 877 |
| 1976 | 25,625.76 | 13,365 | 16,085 | 9,541 | 31.10 | 307 |
| 1977 | 10,532.04 | 5,383 | 6,479 | 4,053 | 31.78 | 128 |
| 1978 | 14,019.66 | 7,019 | 8,448 | 5,572 | 32.46 | 172 |
| 1979 | 64,148.10 | 31,433 | 37,831 | 26,317 | 33.15 | 794 |
| 1980 | 49,197.48 | 23,577 | 28,376 | 20,821 | 33.85 | 615 |
| 1981 | 113,229.81 | 53,044 | 63,841 | 49,389 | 34.55 | 1,429 |
| 1982 | 25,662.51 | 11,738 | 14,127 | 11,536 | 35.27 | 327 |
| 1983 | 182,580.42 | 97,188 | 116,971 | 65,609 | 30.97 | 2,118 |
| 1984 | 52,714.14 | 27,443 | 33,029 | 19,685 | 31.54 | 624 |
| 1985 | 45,866.77 | 23,332 | 28,081 | 17,786 | 32.11 | 554 |
| 1986 | 32,346.01 | 16,063 | 19,333 | 13,013 | 32.69 | 398 |
| 1987 | 29,134.06 | 14,113 | 16,986 | 12,148 | 33.26 | 365 |
| 1988 | 38,939.15 | 18,375 | 22,115 | 16,824 | 33.85 | 497 |
| 1989 | 67,928.48 | 31,397 | 37,788 | 30,140 | 34.04 | 885 |
| 1990 | 34,385.96 | 15,446 | 18,590 | 15,796 | 34.64 | 456 |
| 1991 | 32,469.00 | 14,156 | 17,037 | 15,432 | 35.25 | 438 |
| 1992 | 13,134.65 | 5,551 | 6,681 | 6,454 | 35.86 | 180 |
| 1993 | 41,418.29 | 16,940 | 20,388 | 21,030 | 36.48 | 576 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 | | | | | | |
| 1994 | 36,214.01 | 14,315 | 17,229 | 18,985 | 37.10 | 512 |
| 1995 | 67,996.39 | 25,927 | 31,204 | 36,792 | 37.73 | 975 |
| 1996 | 11,779.78 | 4,351 | 5,237 | 6,543 | 37.99 | 172 |
| 1997 | 22,604.71 | 8,022 | 9,655 | 12,950 | 38.63 | 335 |
| 1998 | 42,145.24 | 14,338 | 17,256 | 24,889 | 39.27 | 634 |
| 1999 | 35,600.82 | 11,581 | 13,938 | 21,663 | 39.92 | 543 |
| 2000 | 45,105.04 | 14,077 | 16,942 | 28,163 | 40.23 | 700 |
| 2002 | 2,463.00 | 692 | 833 | 1,630 | 41.55 | 39 |
| 2003 | 6,069.55 | 1,620 | 1,950 | 4,120 | 41.89 | 98 |
| 2004 | 46,964.39 | 11,779 | 14,177 | 32,787 | 42.57 | 770 |
| 2005 | 74,816.46 | 17,642 | 21,233 | 53,583 | 42.93 | 1,248 |
| 2006 | 176,972.15 | 39,022 | 46,965 | 130,007 | 43.31 | 3,002 |
| 2007 | 5,788.36 | 1,179 | 1,419 | 4,369 | 44.00 | 99 |
| 2008 | 282,942.23 | 53,080 | 63,884 | 219,058 | 44.39 | 4,935 |
| 2009 | 258,609.19 | 44,248 | 53,255 | 205,354 | 44.81 | 4,583 |
| 2010 | 47,741.75 | 7,367 | 8,867 | 38,875 | 45.22 | 860 |
| 2011 | 53,720.27 | 7,403 | 8,910 | 44,810 | 45.38 | 987 |
| 2012 | 56,631.58 | 6,830 | 8,220 | 48,412 | 45.56 | 1,063 |
| 2013 | 168,150.95 | 17,303 | 20,825 | 147,326 | 45.77 | 3,219 |
| 2014 | 22,526.04 | 1,906 | 2,294 | 20,232 | 46.00 | 440 |
| 2015 | 441,464.66 | 29,137 | 35,067 | 406,398 | 46.01 | 8,833 |
| 2017 | 6,500.00 | 178 | 214 | 6,286 | 44.41 | 142 |
| 2018 | 45,070.20 | 401 | 483 | 44,587 | 41.82 | 1,066 |
| | 4,138,493.97 | 1,638,257 | 1,968,439 | 2,170,055 | | 57,054 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 1.38

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PITTSBURGH DIV AND CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| 1950 | 1,367,277.88 | 1,141,212 | 1,367,278 | | | |
| 1951 | 1,385.78 | 1,154 | 1,386 | | | |
| 1952 | 4,474.38 | 3,719 | 4,472 | 3 | 11.08 | |
| 1953 | 12,671.44 | 10,509 | 12,636 | 35 | 11.09 | 3 |
| 1954 | 543.18 | 449 | 540 | 3 | 11.11 | |
| 1955 | 254.49 | 210 | 253 | 2 | 11.12 | |
| 1956 | 45.16 | 37 | 44 | 1 | 11.13 | |
| 1957 | 339.73 | 279 | 335 | 4 | 11.15 | |
| 1958 | 643.95 | 528 | 635 | 9 | 11.16 | 1 |
| 1959 | 141.62 | 116 | 139 | 2 | 11.17 | |
| 1960 | 15,305.95 | 12,472 | 14,997 | 309 | 11.18 | 28 |
| 1961 | 2,088.94 | 1,697 | 2,041 | 48 | 11.19 | 4 |
| 1962 | 2,207.02 | 1,788 | 2,150 | 57 | 11.21 | 5 |
| 1963 | 760.00 | 614 | 738 | 22 | 11.22 | 2 |
| 1964 | 175,161.36 | 141,010 | 169,556 | 5,605 | 11.23 | 499 |
| 1965 | 19,724.60 | 15,828 | 19,032 | 692 | 11.24 | 62 |
| 1966 | 5,753.86 | 4,602 | 5,534 | 220 | 11.25 | 20 |
| 1967 | 4,085.89 | 3,256 | 3,915 | 171 | 11.26 | 15 |
| 1968 | 10,545.06 | 8,373 | 10,068 | 477 | 11.27 | 42 |
| 1969 | 130.20 | 103 | 124 | 6 | 11.28 | 1 |
| 1970 | 2,795.11 | 2,202 | 2,648 | 147 | 11.29 | 13 |
| 1971 | 22,221.98 | 17,439 | 20,969 | 1,253 | 11.30 | 111 |
| 1972 | 12,509.48 | 9,777 | 11,756 | 753 | 11.30 | 67 |
| 1973 | 14,516.29 | 11,296 | 13,583 | 934 | 11.31 | 83 |
| 1974 | 3,096.05 | 2,398 | 2,883 | 213 | 11.32 | 19 |
| 1975 | 8,280.10 | 6,383 | 7,675 | 605 | 11.33 | 53 |
| 1976 | 2,633.28 | 2,020 | 2,429 | 204 | 11.34 | 18 |
| 1977 | 1,905.45 | 1,454 | 1,748 | 157 | 11.34 | 14 |
| 1979 | 12,619.29 | 9,524 | 11,452 | 1,167 | 11.36 | 103 |
| 1981 | 2,115.44 | 1,577 | 1,896 | 219 | 11.37 | 19 |
| 1982 | 69,290.01 | 51,328 | 61,719 | 7,571 | 11.38 | 665 |
| 1983 | 55,743.99 | 42,248 | 50,801 | 4,943 | 11.26 | 439 |
| 1984 | 16,576.34 | 12,434 | 14,951 | 1,625 | 11.41 | 142 |
| 1985 | 62,589.91 | 46,617 | 56,054 | 6,536 | 11.39 | 574 |
| 1986 | 230,633.89 | 170,323 | 204,803 | 25,830 | 11.42 | 2,262 |
| 1987 | 54,245.55 | 39,838 | 47,903 | 6,343 | 11.30 | 561 |
| 1988 | 329,812.80 | 239,444 | 287,917 | 41,895 | 11.42 | 3,669 |
| 1989 | 22,194.94 | 15,971 | 19,204 | 2,991 | 11.40 | 262 |
| 1990 | 901,652.36 | 644,411 | 774,866 | 126,786 | 11.28 | 11,240 |
| 1991 | 7,921.08 | 5,591 | 6,723 | 1,198 | 11.36 | 105 |
| 1992 | 15,990.06 | 11,164 | 13,424 | 2,566 | 11.35 | 226 |
| 1993 | 51,244.97 | 35,323 | 42,474 | 8,771 | 11.38 | 771 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PITTSBURGH DIV AND CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| 1994 | 55,319.33 | 37,695 | 45,326 | 9,993 | 11.34 | 881 |
| 1996 | 4,474.21 | 2,966 | 3,566 | 908 | 11.31 | 80 |
| 2000 | 160,393.73 | 98,931 | 118,959 | 41,435 | 11.34 | 3,654 |
| 2001 | 1,320,721.95 | 795,075 | 956,031 | 364,691 | 11.40 | 31,990 |
| 2002 | 185,810.88 | 109,294 | 131,420 | 54,391 | 11.38 | 4,780 |
| 2003 | 865,421.13 | 496,232 | 596,690 | 268,731 | 11.35 | 23,677 |
| 2004 | 733,137.15 | 407,478 | 489,968 | 243,169 | 11.39 | 21,349 |
| 2005 | 91,432.10 | 49,190 | 59,148 | 32,284 | 11.38 | 2,837 |
| 2006 | 650,399.85 | 337,037 | 405,267 | 245,133 | 11.39 | 21,522 |
| 2007 | 24,300.00 | 12,082 | 14,528 | 9,772 | 11.38 | 859 |
| 2008 | 137,311.33 | 65,168 | 78,361 | 58,951 | 11.35 | 5,194 |
| 2009 | 23,663.06 | 10,615 | 12,764 | 10,899 | 11.37 | 959 |
| 2011 | 533,910.81 | 208,225 | 250,378 | 283,532 | 11.34 | 25,003 |
| 2012 | 270,229.11 | 96,093 | 115,546 | 154,683 | 11.33 | 13,653 |
| 2013 | 3,452.91 | 1,095 | 1,317 | 2,136 | 11.31 | 189 |
| 2014 | 63,070.43 | 17,262 | 20,757 | 42,314 | 11.28 | 3,751 |
| 2016 | 253,903.20 | 42,554 | 51,169 | 202,735 | 11.17 | 18,150 |
| 2017 | 192,263.18 | 19,572 | 23,534 | 168,729 | 11.03 | 15,297 |
| 2018 | 96,584.51 | 3,265 | 3,926 | 92,659 | 10.71 | 8,652 |
| | 9,189,927.73 | 5,536,547 | 6,652,408 | 2,537,520 | | 224,575 |

CENT DIV AND GREENSBURG CITY PLANT H. Q.
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2023

| | | | |
|------|------------|---------|---------|
| 1941 | 487.36 | 454 | 487 |
| 1949 | 2,371.56 | 2,197 | 2,372 |
| 1953 | 528.62 | 488 | 529 |
| 1957 | 458.13 | 421 | 458 |
| 1959 | 2,288.45 | 2,099 | 2,288 |
| 1960 | 243.91 | 223 | 244 |
| 1963 | 481,361.06 | 439,146 | 481,361 |
| 1964 | 1,760.52 | 1,604 | 1,761 |
| 1965 | 1,260.66 | 1,147 | 1,261 |
| 1966 | 976.50 | 887 | 977 |
| 1967 | 4,121.30 | 3,738 | 4,121 |
| 1968 | 984.08 | 891 | 984 |
| 1969 | 6,870.69 | 6,210 | 6,871 |
| 1970 | 448.18 | 404 | 448 |
| 1971 | 10,963.92 | 9,875 | 10,964 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENT DIV AND GREENSBURG CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2023 | | | | | | |
| 1972 | 23,873.65 | 21,461 | 23,874 | | | |
| 1973 | 3,930.46 | 3,526 | 3,930 | | | |
| 1974 | 3,735.25 | 3,344 | 3,735 | | | |
| 1976 | 919.57 | 820 | 920 | | | |
| 1977 | 1,654.79 | 1,471 | 1,655 | | | |
| 1978 | 1,597.60 | 1,417 | 1,598 | | | |
| 1979 | 4,811.53 | 4,256 | 4,812 | | | |
| 1980 | 718.19 | 634 | 718 | | | |
| 1981 | 2,089.57 | 1,838 | 2,090 | | | |
| 1982 | 12,036.94 | 10,555 | 12,037 | | | |
| 1983 | 59,596.81 | 52,517 | 59,597 | | | |
| 1985 | 90,145.44 | 79,130 | 90,145 | | | |
| 1986 | 13,061.57 | 11,416 | 13,062 | | | |
| 1987 | 26,316.80 | 22,864 | 26,317 | | | |
| 1988 | 55,686.25 | 48,180 | 55,686 | | | |
| 1989 | 29,469.36 | 25,429 | 29,469 | | | |
| 1990 | 18,734.00 | 16,089 | 18,734 | | | |
| 1991 | 119,873.29 | 102,240 | 119,873 | | | |
| 1992 | 15,366.77 | 13,029 | 15,367 | | | |
| 1993 | 30,640.60 | 25,842 | 30,641 | | | |
| 1994 | 187,968.34 | 157,254 | 187,968 | | | |
| 1995 | 33,563.46 | 27,938 | 33,563 | | | |
| 1996 | 54,289.39 | 44,816 | 54,289 | | | |
| 1997 | 39,321.00 | 32,169 | 39,321 | | | |
| 1998 | 42,242.73 | 34,301 | 42,243 | | | |
| 2002 | 20,885.30 | 16,188 | 20,885 | | | |
| 2003 | 306,305.28 | 234,017 | 306,305 | | | |
| 2005 | 144,369.95 | 106,545 | 144,370 | | | |
| 2007 | 40,891.92 | 28,845 | 40,892 | | | |
| 2014 | 37,660.00 | 17,896 | 33,068 | 4,592 | 4.69 | 979 |
| 2017 | 6,775.00 | 1,432 | 2,646 | 4,129 | 4.66 | 886 |
| 2018 | 170,088.31 | 12,774 | 23,603 | 146,485 | 4.62 | 31,707 |
| | 2,113,744.06 | 1,630,017 | 1,958,538 | 155,206 | | 33,572 |

JOHNSTOWN DIVISION AND CITY PLANT H. Q.
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2021

| | | | | | | |
|------|-----------|--------|--------|--|--|--|
| 1922 | 125.00 | 121 | 125 | | | |
| 1943 | 90,892.72 | 87,137 | 90,893 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| JOHNSTOWN DIVISION AND CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| 1966 | 380,190.03 | 359,276 | 380,190 | | | |
| 1967 | 4,073.03 | 3,845 | 4,073 | | | |
| 1971 | 2,535.26 | 2,383 | 2,535 | | | |
| 1972 | 2,592.65 | 2,434 | 2,593 | | | |
| 1973 | 79.50 | 75 | 80 | | | |
| 1974 | 421.83 | 395 | 422 | | | |
| 1975 | 2,136.16 | 1,998 | 2,136 | | | |
| 1976 | 3,832.16 | 3,580 | 3,832 | | | |
| 1978 | 2,266.82 | 2,111 | 2,267 | | | |
| 1979 | 1,896.31 | 1,763 | 1,896 | | | |
| 1980 | 3,136.91 | 2,912 | 3,137 | | | |
| 1981 | 3,468.71 | 3,214 | 3,469 | | | |
| 1982 | 478.80 | 443 | 479 | | | |
| 1984 | 5,540.28 | 5,124 | 5,540 | | | |
| 1985 | 10,295.41 | 9,517 | 10,295 | | | |
| 1986 | 8,387.42 | 7,737 | 8,387 | | | |
| 1987 | 60,723.01 | 55,792 | 60,723 | | | |
| 1988 | 102,396.21 | 93,856 | 102,396 | | | |
| 1989 | 36,434.20 | 33,356 | 36,434 | | | |
| 1991 | 55,157.82 | 50,205 | 55,158 | | | |
| 1993 | 25,660.31 | 23,130 | 25,660 | | | |
| 1994 | 27,238.69 | 24,507 | 27,239 | | | |
| 1995 | 17,435.00 | 15,606 | 17,435 | | | |
| 1996 | 28,120.70 | 25,027 | 28,121 | | | |
| 1998 | 46,811.17 | 41,236 | 46,811 | | | |
| 1999 | 7,653.98 | 6,704 | 7,654 | | | |
| 2000 | 21,489.18 | 18,706 | 21,489 | | | |
| 2002 | 47,688.32 | 40,840 | 47,688 | | | |
| 2005 | 6,950.00 | 5,764 | 6,950 | | | |
| 2006 | 2,379.47 | 1,944 | 2,379 | | | |
| 2007 | 26,430.44 | 21,261 | 26,430 | | | |
| 2009 | 71,375.94 | 55,059 | 71,376 | | | |
| 2012 | 5,250.00 | 3,652 | 5,250 | | | |
| 2016 | 15,748.38 | 7,115 | 15,749 | | | |
| | 1,127,291.82 | 1,017,825 | 1,127,292 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| ALTOONA DIVISION, CITY PLANT H. Q. AND WAREHOUSE INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2027 | | | | | | |
| 1891 | 13,140.82 | 12,034 | 13,141 | | | |
| 1894 | 340.62 | 311 | 341 | | | |
| 1924 | 765.44 | 687 | 765 | | | |
| 1945 | 516.37 | 453 | 516 | | | |
| 1948 | 2,888.20 | 2,524 | 2,888 | | | |
| 1950 | 37,086.94 | 32,309 | 37,087 | | | |
| 1951 | 7,220.68 | 6,280 | 7,221 | | | |
| 1952 | 142,909.59 | 124,107 | 142,910 | | | |
| 1953 | 23,669.37 | 20,519 | 23,669 | | | |
| 1955 | 48.28 | 42 | 48 | | | |
| 1958 | 813.70 | 699 | 814 | | | |
| 1959 | 25.43 | 22 | 25 | | | |
| 1960 | 94.55 | 81 | 95 | | | |
| 1961 | 2,631.58 | 2,246 | 2,632 | | | |
| 1963 | 3,136.12 | 2,664 | 3,136 | | | |
| 1965 | 217.81 | 184 | 218 | | | |
| 1966 | 8,218.82 | 6,928 | 8,219 | | | |
| 1967 | 39.17 | 33 | 39 | | | |
| 1968 | 1,218.56 | 1,022 | 1,219 | | | |
| 1969 | 579.91 | 485 | 580 | | | |
| 1970 | 0.70 | 1 | 1 | | | |
| 1971 | 3,328.14 | 2,765 | 3,328 | | | |
| 1972 | 2,445.48 | 2,025 | 2,445 | | | |
| 1973 | 6,456.26 | 5,327 | 6,456 | | | |
| 1974 | 571.66 | 470 | 572 | | | |
| 1976 | 2,945.98 | 2,404 | 2,946 | | | |
| 1977 | 1,500.00 | 1,219 | 1,500 | | | |
| 1978 | 12,059.78 | 9,759 | 12,027 | 33 | 8.53 | 4 |
| 1979 | 8,643.52 | 6,962 | 8,580 | 63 | 8.54 | 7 |
| 1981 | 14,781.49 | 11,795 | 14,536 | 245 | 8.54 | 29 |
| 1982 | 9,671.00 | 7,676 | 9,460 | 211 | 8.55 | 25 |
| 1983 | 4,855.05 | 3,902 | 4,809 | 46 | 8.61 | 5 |
| 1984 | 27,253.46 | 21,841 | 26,917 | 336 | 8.49 | 40 |
| 1985 | 1,651.41 | 1,312 | 1,617 | 34 | 8.59 | 4 |
| 1986 | 3,645.57 | 2,880 | 3,549 | 96 | 8.57 | 11 |
| 1989 | 783,405.17 | 607,217 | 748,341 | 35,065 | 8.49 | 4,130 |
| 1990 | 33,450.79 | 25,704 | 31,678 | 1,773 | 8.51 | 208 |
| 1994 | 11,371.45 | 8,410 | 10,365 | 1,007 | 8.54 | 118 |
| 1995 | 368,446.64 | 268,966 | 331,477 | 36,970 | 8.60 | 4,299 |
| 1997 | 13,247.67 | 9,459 | 11,657 | 1,590 | 8.51 | 187 |
| 1998 | 44,954.56 | 31,590 | 38,932 | 6,023 | 8.57 | 703 |
| 2000 | 1,442.94 | 982 | 1,210 | 233 | 8.56 | 27 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| ALTOONA DIVISION, CITY PLANT H. Q. AND WAREHOUSE INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2027 | | | | | | |
| 2002 | 15,461.18 | 10,126 | 12,479 | 2,982 | 8.56 | 348 |
| 2003 | 12,062.57 | 7,726 | 9,522 | 2,541 | 8.56 | 297 |
| 2004 | 3,675.14 | 2,299 | 2,833 | 842 | 8.53 | 99 |
| 2005 | 6,950.00 | 4,227 | 5,209 | 1,741 | 8.54 | 204 |
| 2006 | 10,149.59 | 5,980 | 7,370 | 2,780 | 8.54 | 326 |
| 2008 | 147,095.70 | 80,211 | 98,853 | 48,243 | 8.55 | 5,642 |
| 2009 | 116,934.87 | 60,783 | 74,910 | 42,025 | 8.54 | 4,921 |
| 2012 | 39,427.15 | 16,658 | 20,529 | 18,898 | 8.54 | 2,213 |
| 2017 | 124,830.59 | 16,203 | 19,969 | 104,862 | 8.38 | 12,513 |
| | 2,078,277.47 | 1,450,509 | 1,769,639 | 308,638 | | 36,360 |

WEST DIV OFFICE & GIB CITY PLANT H. Q.
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2025

| | | | | | | |
|------|------------|---------|---------|-----|------|----|
| 1960 | 77,127.48 | 68,220 | 77,127 | | | |
| 1961 | 20,600.62 | 18,191 | 20,601 | | | |
| 1962 | 2,612.56 | 2,303 | 2,613 | | | |
| 1967 | 1,325.70 | 1,157 | 1,326 | | | |
| 1968 | 298.49 | 260 | 298 | | | |
| 1969 | 242.30 | 210 | 242 | | | |
| 1970 | 896.38 | 777 | 896 | | | |
| 1971 | 437.00 | 378 | 437 | | | |
| 1972 | 1,732.37 | 1,493 | 1,732 | | | |
| 1973 | 940.56 | 809 | 941 | | | |
| 1974 | 9,190.68 | 7,879 | 9,191 | | | |
| 1975 | 1,619.95 | 1,385 | 1,620 | | | |
| 1976 | 928.15 | 791 | 928 | | | |
| 1977 | 427.04 | 363 | 427 | | | |
| 1978 | 2,152.16 | 1,822 | 2,152 | | | |
| 1981 | 15,997.91 | 13,386 | 15,998 | | | |
| 1982 | 7,096.99 | 5,914 | 7,097 | | | |
| 1983 | 8,103.36 | 6,827 | 8,103 | | | |
| 1984 | 8,548.32 | 7,173 | 8,548 | | | |
| 1985 | 211.59 | 177 | 212 | | | |
| 1986 | 4,788.00 | 3,968 | 4,788 | | | |
| 1987 | 16,040.66 | 13,234 | 16,041 | | | |
| 1988 | 17,114.06 | 14,030 | 17,114 | | | |
| 1989 | 156,658.35 | 127,849 | 156,658 | | | |
| 1993 | 6,393.47 | 5,069 | 6,249 | 145 | 6.60 | 22 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WEST DIV OFFICE & GIB CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 1994 | 8,076.67 | 6,346 | 7,823 | 254 | 6.61 | 38 |
| 1995 | 8,892.56 | 6,926 | 8,538 | 355 | 6.60 | 54 |
| 1997 | 882.03 | 673 | 830 | 52 | 6.60 | 8 |
| 1998 | 553,086.92 | 416,640 | 513,611 | 39,476 | 6.63 | 5,954 |
| 1999 | 54,485.46 | 40,483 | 49,905 | 4,580 | 6.66 | 688 |
| 2000 | 12,873.57 | 9,444 | 11,642 | 1,232 | 6.63 | 186 |
| 2002 | 35,288.07 | 25,058 | 30,890 | 4,398 | 6.63 | 663 |
| 2003 | 39,898.68 | 27,805 | 34,276 | 5,622 | 6.63 | 848 |
| 2004 | 26,632.62 | 18,179 | 22,410 | 4,223 | 6.63 | 637 |
| 2007 | 9,939.28 | 6,251 | 7,706 | 2,233 | 6.64 | 336 |
| 2008 | 92,178.51 | 55,934 | 68,952 | 23,226 | 6.64 | 3,498 |
| 2009 | 66,266.41 | 38,554 | 47,527 | 18,739 | 6.65 | 2,818 |
| 2013 | 93,416.66 | 41,290 | 50,900 | 42,517 | 6.63 | 6,413 |
| 2014 | 46,877.95 | 18,329 | 22,595 | 24,283 | 6.62 | 3,668 |
| 2017 | 32,750.00 | 5,247 | 6,468 | 26,282 | 6.55 | 4,013 |
| 2018 | 6,020.00 | 330 | 407 | 5,613 | 6.45 | 870 |
| | 1,449,049.54 | 1,021,154 | 1,245,820 | 203,230 | | 30,714 |

HOPEWELL CITY PLANT H. Q.
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2026

| | | | |
|------|------------|---------|---------|
| 1961 | 275,808.46 | 239,399 | 275,808 |
| 1962 | 7,452.48 | 6,455 | 7,452 |
| 1963 | 2,229.81 | 1,927 | 2,230 |
| 1965 | 1,505.88 | 1,296 | 1,506 |
| 1966 | 440.20 | 378 | 440 |
| 1968 | 3,378.60 | 2,886 | 3,379 |
| 1969 | 1,494.65 | 1,273 | 1,495 |
| 1971 | 581.69 | 493 | 582 |
| 1974 | 9,862.92 | 8,278 | 9,863 |
| 1975 | 9,920.85 | 8,299 | 9,921 |
| 1976 | 4,357.87 | 3,633 | 4,358 |
| 1978 | 939.29 | 777 | 939 |
| 1979 | 10,738.67 | 8,850 | 10,739 |
| 1980 | 13,487.17 | 11,065 | 13,487 |
| 1981 | 1,293.50 | 1,057 | 1,294 |
| 1982 | 1,138.72 | 926 | 1,139 |
| 1984 | 12,521.03 | 10,250 | 12,521 |
| 1985 | 69,312.35 | 56,462 | 69,312 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HOPEWELL CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| 1986 | 11,112.74 | 8,996 | 11,113 | | | |
| 1987 | 8,570.94 | 6,910 | 8,571 | | | |
| 1988 | 74,173.84 | 59,235 | 74,174 | | | |
| 1989 | 378.88 | 300 | 376 | 3 | 7.65 | |
| 1990 | 39,513.21 | 31,144 | 39,043 | 470 | 7.59 | 62 |
| 1991 | 23,830.04 | 18,637 | 23,364 | 466 | 7.59 | 61 |
| 1992 | 13,808.43 | 10,729 | 13,450 | 358 | 7.53 | 48 |
| 1993 | 993.45 | 763 | 957 | 37 | 7.64 | 5 |
| 1994 | 10,675.48 | 8,128 | 10,189 | 486 | 7.60 | 64 |
| 1995 | 13,233.88 | 9,969 | 12,497 | 736 | 7.61 | 97 |
| 1997 | 25,585.85 | 18,867 | 23,652 | 1,934 | 7.57 | 255 |
| 1998 | 70,618.91 | 51,340 | 64,361 | 6,258 | 7.60 | 823 |
| 2000 | 46,479.64 | 32,829 | 41,155 | 5,324 | 7.59 | 701 |
| 2001 | 59,829.90 | 41,486 | 52,008 | 7,822 | 7.63 | 1,025 |
| 2002 | 13,837.16 | 9,422 | 11,812 | 2,025 | 7.62 | 266 |
| 2003 | 34,041.04 | 22,739 | 28,506 | 5,535 | 7.58 | 730 |
| 2005 | 54,154.92 | 34,443 | 43,179 | 10,976 | 7.58 | 1,448 |
| 2006 | 190,619.30 | 117,688 | 147,537 | 43,082 | 7.59 | 5,676 |
| 2007 | 24,500.00 | 14,636 | 18,348 | 6,152 | 7.58 | 812 |
| 2008 | 11,530.52 | 6,619 | 8,298 | 3,233 | 7.61 | 425 |
| 2009 | 14,840.00 | 8,153 | 10,221 | 4,619 | 7.59 | 609 |
| 2014 | 12,466.11 | 4,483 | 5,620 | 6,846 | 7.57 | 904 |
| 2018 | 125,107.34 | 6,080 | 7,622 | 117,485 | 7.34 | 16,006 |
| | 1,306,365.72 | 887,300 | 1,082,517 | 223,849 | | 30,017 |

SOUTHERN DIV AND MON CITY PLANT H. Q.
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2022

| | | | | | | |
|------|-----------|--------|--------|--|--|--|
| 1947 | 57,268.52 | 53,960 | 57,269 | | | |
| 1948 | 27,899.79 | 26,271 | 27,900 | | | |
| 1949 | 2,489.13 | 2,342 | 2,489 | | | |
| 1951 | 192.39 | 181 | 192 | | | |
| 1952 | 236.59 | 222 | 237 | | | |
| 1953 | 2,011.52 | 1,887 | 2,012 | | | |
| 1954 | 2,378.59 | 2,230 | 2,379 | | | |
| 1955 | 31.88 | 30 | 32 | | | |
| 1958 | 281.24 | 263 | 281 | | | |
| 1959 | 66,527.36 | 62,100 | 66,527 | | | |
| 1960 | 1,184.13 | 1,104 | 1,184 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTHERN DIV AND MON CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2022 | | | | | | |
| 1961 | 5,571.32 | 5,190 | 5,571 | | | |
| 1962 | 4,445.39 | 4,137 | 4,445 | | | |
| 1963 | 268.43 | 250 | 268 | | | |
| 1964 | 836.95 | 777 | 837 | | | |
| 1965 | 187.55 | 174 | 188 | | | |
| 1966 | 2,623.80 | 2,430 | 2,624 | | | |
| 1968 | 240.94 | 223 | 241 | | | |
| 1969 | 3,263.44 | 3,011 | 3,263 | | | |
| 1970 | 85.43 | 79 | 85 | | | |
| 1971 | 11,955.01 | 10,997 | 11,955 | | | |
| 1972 | 14,474.62 | 13,295 | 14,475 | | | |
| 1973 | 2,769.30 | 2,540 | 2,769 | | | |
| 1975 | 1,431.51 | 1,308 | 1,432 | | | |
| 1976 | 142.79 | 130 | 143 | | | |
| 1977 | 1,919.69 | 1,748 | 1,920 | | | |
| 1978 | 2,679.88 | 2,435 | 2,680 | | | |
| 1979 | 8,709.67 | 7,897 | 8,710 | | | |
| 1980 | 274.79 | 249 | 275 | | | |
| 1981 | 4,347.49 | 3,924 | 4,347 | | | |
| 1982 | 12,435.07 | 11,197 | 12,435 | | | |
| 1983 | 19,931.83 | 18,056 | 19,932 | | | |
| 1984 | 19,420.79 | 17,494 | 19,421 | | | |
| 1985 | 109,553.81 | 98,719 | 109,554 | | | |
| 1986 | 69,157.24 | 62,006 | 69,157 | | | |
| 1987 | 69,757.53 | 62,349 | 69,758 | | | |
| 1988 | 21,785.58 | 19,376 | 21,786 | | | |
| 1989 | 14,884.61 | 13,192 | 14,885 | | | |
| 1990 | 3,194.14 | 2,824 | 3,194 | | | |
| 1992 | 43,057.95 | 37,753 | 43,058 | | | |
| 1993 | 3,763.95 | 3,279 | 3,764 | | | |
| 1994 | 5,127.23 | 4,451 | 5,127 | | | |
| 1996 | 9,452.47 | 8,097 | 9,452 | | | |
| 1997 | 1,576.21 | 1,343 | 1,576 | | | |
| 1998 | 64,019.11 | 54,058 | 64,019 | | | |
| 2000 | 13,091.82 | 10,871 | 13,092 | | | |
| 2001 | 7,576.38 | 6,234 | 7,576 | | | |
| 2002 | 357,642.37 | 291,157 | 357,642 | | | |
| 2006 | 27.32 | 21 | 27 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTHERN DIV AND MON CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2022 | | | | | | |
| 2008 | 19,439.50 | 14,267 | 19,440 | | | |
| 2009 | 28,742.44 | 20,499 | 28,742 | | | |
| 2018 | 6,020.00 | 557 | 6,020 | | | |
| | 1,126,386.49 | 969,184 | 1,126,386 | | | |
| GROVE CITY - LEASED FULLY ACCRUED | | | | | | |
| 1982 | 20,774.82 | 20,775 | 20,775 | | | |
| 1985 | 335.13 | 335 | 335 | | | |
| 1987 | 6,381.82 | 6,382 | 6,382 | | | |
| 1989 | 1,068.50 | 1,068 | 1,069 | | | |
| 1997 | 8,903.57 | 8,904 | 8,904 | | | |
| | 37,463.84 | 37,464 | 37,464 | | | |
| NORTHERN DIVISION H. Q. - KISKI INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2037 | | | | | | |
| 1977 | 664,656.36 | 443,977 | 576,679 | 87,977 | 17.68 | 4,976 |
| 1978 | 6,521.93 | 4,323 | 5,615 | 907 | 17.70 | 51 |
| 1979 | 9,349.20 | 6,147 | 7,984 | 1,365 | 17.72 | 77 |
| 1980 | 126.99 | 83 | 108 | 19 | 17.74 | 1 |
| 1981 | 17,791.22 | 11,500 | 14,937 | 2,854 | 17.76 | 161 |
| 1983 | 20,791.24 | 13,851 | 17,991 | 2,800 | 17.66 | 159 |
| 1984 | 12,169.21 | 8,044 | 10,448 | 1,721 | 17.56 | 98 |
| 1985 | 44,657.33 | 29,251 | 37,994 | 6,663 | 17.51 | 381 |
| 1986 | 11,922.75 | 7,728 | 10,038 | 1,885 | 17.50 | 108 |
| 1987 | 23,108.71 | 14,803 | 19,228 | 3,881 | 17.53 | 221 |
| 1988 | 8,219.31 | 5,196 | 6,749 | 1,470 | 17.60 | 84 |
| 1990 | 1,876.08 | 1,155 | 1,500 | 376 | 17.62 | 21 |
| 1991 | 72.90 | 44 | 57 | 16 | 17.59 | 1 |
| 1994 | 23,184.09 | 13,437 | 17,453 | 5,731 | 17.59 | 326 |
| 1997 | 156,811.27 | 85,635 | 111,231 | 45,580 | 17.66 | 2,581 |
| 1998 | 17,094.77 | 9,139 | 11,871 | 5,224 | 17.63 | 296 |
| 1999 | 2,719.86 | 1,419 | 1,843 | 877 | 17.65 | 50 |
| 2002 | 37,658.07 | 18,053 | 23,449 | 14,209 | 17.65 | 805 |
| 2008 | 376,870.14 | 138,688 | 180,141 | 196,729 | 17.60 | 11,178 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHERN DIVISION H. Q. - KISKI | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2037 | | | | | | |
| 2012 | 5,896.34 | 1,555 | 2,020 | 3,877 | 17.45 | 222 |
| 2013 | 470.34 | 109 | 142 | 329 | 17.43 | 19 |
| 2017 | 9,500.00 | 663 | 861 | 8,639 | 16.67 | 518 |
| | 1,451,468.11 | 814,800 | 1,058,339 | 393,129 | | 22,334 |
| | 19,879,974.78 | 13,364,800 | 16,058,403 | 3,821,572 | | 377,572 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 10.1 | 1.90 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 | | | | | | |
| 1903 | 19.89 | 19 | 20 | | | |
| 1919 | 1,926.91 | 1,752 | 1,927 | | | |
| 1922 | 423.78 | 380 | 424 | | | |
| 1926 | 157.14 | 138 | 157 | | | |
| 1927 | 750.59 | 656 | 751 | | | |
| 1936 | 2,036.99 | 1,690 | 2,036 | 1 | 11.06 | |
| 1939 | 261.51 | 213 | 257 | 5 | 12.09 | |
| 1942 | 410.93 | 328 | 395 | 16 | 13.19 | 1 |
| 1943 | 1,196.19 | 946 | 1,140 | 56 | 13.58 | 4 |
| 1945 | 976.98 | 761 | 917 | 60 | 14.36 | 4 |
| 1948 | 821.19 | 624 | 752 | 69 | 15.61 | 4 |
| 1949 | 692.13 | 521 | 628 | 64 | 16.04 | 4 |
| 1950 | 465.75 | 348 | 419 | 47 | 16.48 | 3 |
| 1952 | 2,213.27 | 1,621 | 1,953 | 260 | 17.39 | 15 |
| 1953 | 1,099.97 | 798 | 961 | 139 | 17.86 | 8 |
| 1958 | 829.47 | 570 | 687 | 142 | 20.34 | 7 |
| 1963 | 2,305.73 | 1,488 | 1,792 | 514 | 23.05 | 22 |
| 1965 | 570.21 | 358 | 431 | 139 | 24.20 | 6 |
| 1968 | 904.15 | 543 | 654 | 250 | 25.98 | 10 |
| 1969 | 142.00 | 84 | 101 | 41 | 26.60 | 2 |
| 1972 | 2,074.70 | 1,166 | 1,405 | 670 | 28.48 | 24 |
| 1977 | 4,212.65 | 2,153 | 2,593 | 1,620 | 31.78 | 51 |
| 1981 | 1,275.14 | 597 | 719 | 556 | 34.55 | 16 |
| 1982 | 6,526.35 | 2,985 | 3,596 | 2,930 | 35.27 | 83 |
| 1984 | 959.80 | 500 | 602 | 358 | 31.54 | 11 |
| 1986 | 935.25 | 464 | 559 | 376 | 32.69 | 12 |
| 1987 | 3,609.20 | 1,748 | 2,106 | 1,503 | 33.26 | 45 |
| 1989 | 621.23 | 287 | 346 | 275 | 34.04 | 8 |
| 1990 | 4,729.62 | 2,125 | 2,560 | 2,170 | 34.64 | 63 |
| 1995 | 24,537.74 | 9,356 | 11,270 | 13,268 | 37.73 | 352 |
| 1996 | 15,778.55 | 5,829 | 7,021 | 8,758 | 37.99 | 231 |
| 1997 | 48,138.44 | 17,084 | 20,578 | 27,560 | 38.63 | 713 |
| 1998 | 372.78 | 127 | 153 | 220 | 39.27 | 6 |
| 1999 | 142.95 | 47 | 57 | 86 | 39.92 | 2 |
| 2000 | 9,026.54 | 2,817 | 3,393 | 5,634 | 40.23 | 140 |
| 2004 | 55,311.88 | 13,872 | 16,709 | 38,603 | 42.57 | 907 |
| 2008 | 25,156.97 | 4,719 | 5,684 | 19,473 | 44.39 | 439 |
| 2011 | 62,402.35 | 8,599 | 10,358 | 52,044 | 45.38 | 1,147 |
| 2012 | 3,368.89 | 406 | 489 | 2,880 | 45.56 | 63 |
| | 287,385.81 | 88,719 | 106,600 | 180,786 | | 4,403 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.53

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0 | | | | | | |
| 1885 | 29,730.84 | 26,029 | 29,731 | | | |
| 1886 | 109.86 | 96 | 110 | | | |
| 1888 | 8,511.84 | 7,330 | 8,512 | | | |
| 1889 | 20,343.96 | 17,420 | 20,344 | | | |
| 1890 | 186.10 | 158 | 185 | 1 | 11.89 | |
| 1891 | 26,388.94 | 22,341 | 26,111 | 278 | 12.27 | 23 |
| 1892 | 0.39 | | | | | |
| 1893 | 571.16 | 478 | 559 | 12 | 13.05 | 1 |
| 1894 | 3,155.72 | 2,626 | 3,069 | 87 | 13.44 | 6 |
| 1895 | 540.78 | 447 | 522 | 19 | 13.83 | 1 |
| 1896 | 25,040.85 | 20,590 | 24,064 | 977 | 14.22 | 69 |
| 1897 | 1,814.00 | 1,483 | 1,733 | 81 | 14.61 | 6 |
| 1898 | 439.61 | 357 | 417 | 23 | 15.00 | 2 |
| 1899 | 24,438.70 | 19,734 | 23,064 | 1,375 | 15.40 | 89 |
| 1900 | 1,258,287.56 | 1,009,927 | 1,180,337 | 77,951 | 15.79 | 4,937 |
| 1901 | 73,163.25 | 58,356 | 68,203 | 4,960 | 16.19 | 306 |
| 1902 | 221,310.21 | 175,415 | 205,014 | 16,296 | 16.59 | 982 |
| 1903 | 148,153.88 | 116,708 | 136,401 | 11,753 | 16.98 | 692 |
| 1904 | 84,022.36 | 65,769 | 76,867 | 7,155 | 17.38 | 412 |
| 1905 | 95,425.29 | 74,217 | 86,740 | 8,685 | 17.78 | 488 |
| 1906 | 104,412.17 | 80,685 | 94,299 | 10,113 | 18.18 | 556 |
| 1907 | 71,782.69 | 55,102 | 64,400 | 7,383 | 18.59 | 397 |
| 1908 | 86,632.27 | 66,068 | 77,216 | 9,416 | 18.99 | 496 |
| 1909 | 39,886.55 | 30,219 | 35,318 | 4,569 | 19.39 | 236 |
| 1910 | 64,730.60 | 48,710 | 56,929 | 7,802 | 19.80 | 394 |
| 1911 | 62,666.19 | 46,835 | 54,738 | 7,928 | 20.21 | 392 |
| 1912 | 81,302.27 | 60,357 | 70,541 | 10,761 | 20.61 | 522 |
| 1913 | 178,776.82 | 131,803 | 154,043 | 24,734 | 21.02 | 1,177 |
| 1914 | 154,738.18 | 113,287 | 132,402 | 22,336 | 21.43 | 1,042 |
| 1915 | 90,422.83 | 65,737 | 76,829 | 13,594 | 21.84 | 622 |
| 1916 | 66,817.36 | 48,225 | 56,362 | 10,455 | 22.26 | 470 |
| 1917 | 55,082.18 | 39,473 | 46,133 | 8,949 | 22.67 | 395 |
| 1918 | 70,103.17 | 49,870 | 58,285 | 11,818 | 23.09 | 512 |
| 1919 | 42,834.23 | 30,252 | 35,357 | 7,477 | 23.50 | 318 |
| 1920 | 22,666.71 | 15,889 | 18,570 | 4,097 | 23.92 | 171 |
| 1921 | 71,705.47 | 49,889 | 58,307 | 13,398 | 24.34 | 550 |
| 1922 | 55,843.05 | 38,560 | 45,066 | 10,777 | 24.76 | 435 |
| 1923 | 106,319.37 | 72,855 | 85,148 | 21,171 | 25.18 | 841 |
| 1924 | 144,903.39 | 98,517 | 115,140 | 29,763 | 25.61 | 1,162 |
| 1925 | 267,078.84 | 180,177 | 210,579 | 56,500 | 26.03 | 2,171 |
| 1926 | 179,103.65 | 119,865 | 140,090 | 39,014 | 26.46 | 1,474 |
| 1927 | 216,050.98 | 143,458 | 167,664 | 48,387 | 26.88 | 1,800 |
| 1928 | 213,150.65 | 140,385 | 164,073 | 49,078 | 27.31 | 1,797 |
| 1929 | 169,734.59 | 110,879 | 129,588 | 40,147 | 27.74 | 1,447 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0 | | | | | | |
| 1930 | 206,710.52 | 133,897 | 156,490 | 50,221 | 28.18 | 1,782 |
| 1931 | 189,393.79 | 121,663 | 142,192 | 47,202 | 28.61 | 1,650 |
| 1932 | 133,177.02 | 84,818 | 99,130 | 34,047 | 29.05 | 1,172 |
| 1933 | 60,366.78 | 38,122 | 44,555 | 15,812 | 29.48 | 536 |
| 1934 | 41,273.91 | 25,837 | 30,197 | 11,077 | 29.92 | 370 |
| 1935 | 70,055.59 | 43,469 | 50,804 | 19,252 | 30.36 | 634 |
| 1936 | 93,219.94 | 57,319 | 66,991 | 26,229 | 30.81 | 851 |
| 1937 | 216,374.27 | 131,854 | 154,102 | 62,272 | 31.25 | 1,993 |
| 1938 | 205,292.31 | 123,945 | 144,859 | 60,433 | 31.70 | 1,906 |
| 1939 | 309,771.85 | 185,321 | 216,591 | 93,181 | 32.14 | 2,899 |
| 1940 | 512,145.39 | 303,508 | 354,720 | 157,425 | 32.59 | 4,830 |
| 1941 | 585,122.28 | 343,467 | 401,422 | 183,700 | 33.04 | 5,560 |
| 1942 | 266,330.13 | 154,804 | 180,925 | 85,405 | 33.50 | 2,549 |
| 1943 | 98,851.88 | 56,901 | 66,502 | 32,350 | 33.95 | 953 |
| 1944 | 184,332.39 | 105,047 | 122,772 | 61,560 | 34.41 | 1,789 |
| 1945 | 175,069.10 | 98,760 | 115,424 | 59,645 | 34.87 | 1,710 |
| 1946 | 426,384.59 | 238,085 | 278,258 | 148,127 | 35.33 | 4,193 |
| 1947 | 497,541.02 | 274,951 | 321,345 | 176,196 | 35.79 | 4,923 |
| 1948 | 467,774.54 | 255,756 | 298,911 | 168,864 | 36.26 | 4,657 |
| 1949 | 1,082,373.95 | 585,434 | 684,217 | 398,157 | 36.73 | 10,840 |
| 1950 | 1,218,750.60 | 652,032 | 762,052 | 456,699 | 37.20 | 12,277 |
| 1951 | 2,050,988.94 | 1,085,219 | 1,268,333 | 782,656 | 37.67 | 20,777 |
| 1952 | 2,406,694.57 | 1,258,990 | 1,471,425 | 935,270 | 38.15 | 24,516 |
| 1953 | 2,576,301.73 | 1,332,592 | 1,557,447 | 1,018,855 | 38.62 | 26,382 |
| 1954 | 1,301,996.01 | 665,645 | 777,962 | 524,034 | 39.10 | 13,402 |
| 1955 | 2,324,007.46 | 1,174,205 | 1,372,334 | 951,673 | 39.58 | 24,044 |
| 1956 | 2,636,003.90 | 1,315,682 | 1,537,683 | 1,098,321 | 40.07 | 27,410 |
| 1957 | 2,672,706.09 | 1,317,644 | 1,539,976 | 1,132,730 | 40.56 | 27,927 |
| 1958 | 3,846,913.34 | 1,872,985 | 2,189,023 | 1,657,890 | 41.05 | 40,387 |
| 1959 | 4,454,737.99 | 2,141,615 | 2,502,980 | 1,951,758 | 41.54 | 46,985 |
| 1960 | 3,437,039.98 | 1,631,288 | 1,906,543 | 1,530,497 | 42.03 | 36,414 |
| 1961 | 4,620,433.07 | 2,164,118 | 2,529,280 | 2,091,153 | 42.53 | 49,169 |
| 1962 | 3,985,583.54 | 1,841,818 | 2,152,597 | 1,832,987 | 43.03 | 42,598 |
| 1963 | 3,940,670.11 | 1,795,960 | 2,099,001 | 1,841,669 | 43.54 | 42,298 |
| 1964 | 4,173,264.20 | 1,875,381 | 2,191,823 | 1,981,441 | 44.05 | 44,982 |
| 1965 | 4,845,219.87 | 2,146,432 | 2,508,610 | 2,336,610 | 44.56 | 52,437 |
| 1966 | 5,586,456.75 | 2,439,159 | 2,850,730 | 2,735,727 | 45.07 | 60,700 |
| 1967 | 6,261,921.31 | 2,693,378 | 3,147,844 | 3,114,077 | 45.59 | 68,306 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0 | | | | | | |
| 1968 | 6,887,543.60 | 2,917,701 | 3,410,018 | 3,477,526 | 46.11 | 75,418 |
| 1969 | 5,818,300.70 | 2,426,930 | 2,836,437 | 2,981,864 | 46.63 | 63,947 |
| 1970 | 4,961,799.50 | 2,036,819 | 2,380,501 | 2,581,298 | 47.16 | 54,735 |
| | 90,467,274.02 | 43,605,129 | 50,962,066 | 39,505,208 | | 938,299 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 42.1 1.04 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R2.5 | | | | | | |
| 1971 | 7,257,554.49 | 3,903,621 | 4,562,229 | 2,695,325 | 34.66 | 77,765 |
| 1972 | 10,061,276.46 | 5,313,662 | 6,210,168 | 3,851,108 | 35.39 | 108,819 |
| 1973 | 11,888,764.34 | 6,161,590 | 7,201,157 | 4,687,607 | 36.13 | 129,743 |
| 1974 | 9,738,911.90 | 4,951,263 | 5,786,626 | 3,952,286 | 36.87 | 107,195 |
| 1975 | 5,543,659.47 | 2,763,681 | 3,229,962 | 2,313,697 | 37.61 | 61,518 |
| 1976 | 4,593,869.28 | 2,243,646 | 2,622,188 | 1,971,681 | 38.37 | 51,386 |
| 1977 | 9,037,365.46 | 4,322,301 | 5,051,548 | 3,985,817 | 39.13 | 101,861 |
| 1978 | 6,870,447.57 | 3,215,369 | 3,757,857 | 3,112,591 | 39.90 | 78,010 |
| 1979 | 11,570,782.53 | 5,296,294 | 6,189,870 | 5,380,913 | 40.67 | 132,307 |
| 1980 | 15,105,498.25 | 6,757,143 | 7,897,190 | 7,208,308 | 41.45 | 173,904 |
| 1981 | 20,362,063.23 | 8,894,149 | 10,394,745 | 9,967,318 | 42.24 | 235,969 |
| 1982 | 14,179,860.96 | 6,044,449 | 7,064,252 | 7,115,609 | 43.03 | 165,364 |
| 1983 | 10,617,510.24 | 5,090,034 | 5,948,811 | 4,668,699 | 38.28 | 121,962 |
| 1984 | 14,141,730.40 | 6,635,300 | 7,754,790 | 6,386,940 | 38.74 | 164,867 |
| 1985 | 23,244,990.54 | 10,664,802 | 12,464,138 | 10,780,853 | 39.22 | 274,882 |
| 1986 | 17,019,245.89 | 7,573,564 | 8,851,355 | 8,167,891 | 40.22 | 203,080 |
| 1987 | 23,855,861.36 | 10,362,986 | 12,111,400 | 11,744,461 | 40.69 | 288,633 |
| 1988 | 17,094,235.98 | 7,239,409 | 8,460,822 | 8,633,414 | 41.18 | 209,651 |
| 1989 | 19,535,749.77 | 7,999,890 | 9,349,609 | 10,186,141 | 42.18 | 241,492 |
| 1990 | 23,782,030.98 | 9,472,383 | 11,070,537 | 12,711,494 | 42.67 | 297,902 |
| 1991 | 22,177,183.43 | 8,582,570 | 10,030,598 | 12,146,585 | 43.17 | 281,366 |
| 1992 | 25,775,019.73 | 9,675,942 | 11,308,440 | 14,466,580 | 43.68 | 331,195 |
| 1993 | 20,181,249.36 | 7,287,449 | 8,516,967 | 11,664,282 | 44.68 | 261,063 |
| 1994 | 22,277,435.67 | 7,779,281 | 9,091,780 | 13,185,656 | 45.19 | 291,783 |
| 1995 | 23,464,422.97 | 7,909,857 | 9,244,386 | 14,220,037 | 45.72 | 311,024 |
| 1996 | 16,935,123.36 | 5,463,271 | 6,385,019 | 10,550,104 | 46.72 | 225,816 |
| 1997 | 21,308,691.18 | 6,609,956 | 7,725,170 | 13,583,521 | 47.25 | 287,482 |
| 1998 | 13,575,171.92 | 4,041,329 | 4,723,171 | 8,852,001 | 47.78 | 185,266 |
| 1999 | 16,705,768.50 | 4,759,473 | 5,562,478 | 11,143,290 | 48.32 | 230,614 |
| 2000 | 15,244,578.63 | 4,117,561 | 4,812,265 | 10,432,314 | 49.32 | 211,523 |
| 2001 | 23,222,230.69 | 5,968,113 | 6,975,037 | 16,247,194 | 49.87 | 325,791 |
| 2002 | 31,306,681.84 | 7,632,569 | 8,920,315 | 22,386,367 | 50.41 | 444,086 |
| 2003 | 30,624,795.47 | 7,052,890 | 8,242,834 | 22,381,961 | 50.97 | 439,120 |
| 2004 | 35,045,542.74 | 7,590,865 | 8,871,575 | 26,173,968 | 51.54 | 507,838 |
| 2005 | 40,895,305.46 | 8,289,478 | 9,688,056 | 31,207,249 | 52.11 | 598,873 |
| 2006 | 34,261,413.24 | 6,420,589 | 7,503,853 | 26,757,560 | 53.11 | 503,814 |
| 2007 | 29,982,144.32 | 5,192,907 | 6,069,040 | 23,913,104 | 53.69 | 445,392 |
| 2008 | 25,229,896.34 | 4,009,031 | 4,685,424 | 20,544,472 | 54.26 | 378,630 |
| 2009 | 29,157,391.44 | 4,207,412 | 4,917,275 | 24,240,116 | 54.85 | 441,935 |
| 2010 | 30,923,465.78 | 4,032,420 | 4,712,759 | 26,210,707 | 55.04 | 476,212 |
| 2011 | 31,344,185.59 | 3,613,985 | 4,223,727 | 27,120,459 | 55.64 | 487,427 |
| 2012 | 64,958,623.29 | 6,495,862 | 7,591,826 | 57,366,797 | 56.25 | 1,019,854 |
| 2013 | 39,106,547.53 | 3,324,057 | 3,884,883 | 35,221,665 | 56.48 | 623,613 |
| 2014 | 41,451,099.80 | 2,889,142 | 3,376,590 | 38,074,510 | 56.73 | 671,153 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R2.5 | | | | | | |
| 2015 | 51,088,422.50 | 2,758,775 | 3,224,228 | 47,864,194 | 56.99 | 839,870 |
| 2016 | 56,729,154.37 | 2,155,708 | 2,519,413 | 54,209,741 | 56.92 | 952,385 |
| 2017 | 86,290,154.14 | 1,881,125 | 2,198,503 | 84,091,651 | 56.22 | 1,495,760 |
| 2018 | 88,489,136.47 | 610,575 | 713,589 | 87,775,547 | 54.27 | 1,617,386 |
| | 1,243,252,244.86 | 275,257,728 | 321,698,455 | 921,553,790 | | 18,112,581 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 50.9 1.46 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1898 | 99.28 | 99 | 99 | | | |
| 1900 | 139.47 | 139 | 139 | | | |
| 1901 | 149.50 | 150 | 150 | | | |
| 1902 | 121.30 | 121 | 121 | | | |
| 1905 | 12.93 | 13 | 13 | | | |
| 1906 | 66.86 | 67 | 67 | | | |
| 1907 | 32.77 | 33 | 33 | | | |
| 1910 | 351.20 | 351 | 351 | | | |
| 1911 | 198.94 | 199 | 199 | | | |
| 1912 | 30.00 | 30 | 30 | | | |
| 1913 | 586.82 | 587 | 587 | | | |
| 1914 | 4,541.79 | 4,542 | 4,542 | | | |
| 1915 | 1,268.89 | 1,269 | 1,269 | | | |
| 1917 | 130.85 | 131 | 131 | | | |
| 1918 | 89.79 | 90 | 90 | | | |
| 1919 | 1,091.53 | 1,082 | 1,092 | | | |
| 1920 | 40.50 | 40 | 40 | | | |
| 1921 | 481.33 | 471 | 481 | | | |
| 1922 | 798.17 | 776 | 798 | | | |
| 1923 | 1,356.08 | 1,309 | 1,356 | | | |
| 1924 | 3,010.78 | 2,886 | 3,011 | | | |
| 1925 | 2,742.73 | 2,610 | 2,743 | | | |
| 1926 | 404.85 | 383 | 405 | | | |
| 1927 | 1,646.70 | 1,547 | 1,647 | | | |
| 1928 | 5,781.12 | 5,397 | 5,781 | | | |
| 1929 | 3,703.13 | 3,439 | 3,703 | | | |
| 1930 | 3,373.43 | 3,116 | 3,373 | | | |
| 1931 | 1,199.96 | 1,103 | 1,200 | | | |
| 1932 | 1,026.35 | 939 | 1,026 | | | |
| 1933 | 240.11 | 219 | 240 | | | |
| 1934 | 2,662.76 | 2,412 | 2,663 | | | |
| 1935 | 2,786.85 | 2,511 | 2,787 | | | |
| 1936 | 1,297.14 | 1,162 | 1,297 | | | |
| 1937 | 6,355.17 | 5,665 | 6,355 | | | |
| 1938 | 7,862.86 | 6,970 | 7,863 | | | |
| 1939 | 1,005.10 | 886 | 1,005 | | | |
| 1940 | 5,227.28 | 4,579 | 5,227 | | | |
| 1941 | 2,639.57 | 2,298 | 2,640 | | | |
| 1942 | 4,116.69 | 3,561 | 4,117 | | | |
| 1943 | 3,485.46 | 2,995 | 3,485 | | | |
| 1944 | 1,701.03 | 1,452 | 1,701 | | | |
| 1945 | 2,247.28 | 1,906 | 2,247 | | | |
| 1946 | 2,645.34 | 2,228 | 2,645 | | | |
| 1947 | 6,483.31 | 5,423 | 6,483 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1948 | 5,106.72 | 4,241 | 5,107 | | | |
| 1949 | 20,999.37 | 17,312 | 20,999 | | | |
| 1950 | 33,236.73 | 27,194 | 33,237 | | | |
| 1951 | 59,189.73 | 48,050 | 59,190 | | | |
| 1952 | 84,274.82 | 67,875 | 84,030 | 245 | 9.73 | 25 |
| 1953 | 130,307.53 | 104,090 | 128,865 | 1,443 | 10.06 | 143 |
| 1954 | 63,047.29 | 49,946 | 61,834 | 1,213 | 10.39 | 117 |
| 1955 | 107,016.62 | 84,051 | 104,056 | 2,961 | 10.73 | 276 |
| 1956 | 81,087.29 | 63,118 | 78,141 | 2,946 | 11.08 | 266 |
| 1957 | 90,461.06 | 69,782 | 86,391 | 4,070 | 11.43 | 356 |
| 1958 | 217,426.34 | 166,114 | 205,651 | 11,775 | 11.80 | 998 |
| 1959 | 98,015.38 | 74,158 | 91,809 | 6,206 | 12.17 | 510 |
| 1960 | 78,582.09 | 58,858 | 72,867 | 5,715 | 12.55 | 455 |
| 1961 | 111,983.84 | 83,002 | 102,758 | 9,226 | 12.94 | 713 |
| 1962 | 133,937.03 | 98,203 | 121,577 | 12,360 | 13.34 | 927 |
| 1963 | 100,503.97 | 72,865 | 90,208 | 10,296 | 13.75 | 749 |
| 1964 | 99,192.40 | 71,081 | 87,999 | 11,193 | 14.17 | 790 |
| 1965 | 93,719.04 | 66,353 | 82,146 | 11,573 | 14.60 | 793 |
| 1966 | 107,945.69 | 75,476 | 93,440 | 14,506 | 15.04 | 964 |
| 1967 | 105,607.04 | 72,890 | 90,239 | 15,368 | 15.49 | 992 |
| 1968 | 191,630.89 | 130,462 | 161,514 | 30,117 | 15.96 | 1,887 |
| 1969 | 144,898.00 | 97,285 | 120,440 | 24,458 | 16.43 | 1,489 |
| 1970 | 110,759.74 | 73,301 | 90,748 | 20,012 | 16.91 | 1,183 |
| 1971 | 194,251.83 | 126,652 | 156,797 | 37,455 | 17.40 | 2,153 |
| 1972 | 326,528.06 | 209,566 | 259,446 | 67,082 | 17.91 | 3,746 |
| 1973 | 257,021.70 | 162,335 | 200,973 | 56,049 | 18.42 | 3,043 |
| 1974 | 290,720.41 | 180,537 | 223,507 | 67,213 | 18.95 | 3,547 |
| 1975 | 299,763.25 | 182,975 | 226,526 | 73,237 | 19.48 | 3,760 |
| 1976 | 540,409.50 | 323,921 | 401,019 | 139,390 | 20.03 | 6,959 |
| 1977 | 266,903.17 | 157,046 | 194,425 | 72,478 | 20.58 | 3,522 |
| 1978 | 434,134.38 | 250,496 | 310,118 | 124,016 | 21.15 | 5,864 |
| 1979 | 468,093.32 | 264,754 | 327,769 | 140,324 | 21.72 | 6,461 |
| 1980 | 418,035.75 | 231,592 | 286,714 | 131,322 | 22.30 | 5,889 |
| 1981 | 1,423,381.21 | 771,473 | 955,094 | 468,287 | 22.90 | 20,449 |
| 1982 | 1,045,238.42 | 553,976 | 685,830 | 359,408 | 23.50 | 15,294 |
| 1983 | 751,600.76 | 471,554 | 583,790 | 167,811 | 20.93 | 8,018 |
| 1984 | 840,688.62 | 518,285 | 641,644 | 199,045 | 21.31 | 9,340 |
| 1985 | 1,226,760.59 | 742,436 | 919,146 | 307,615 | 21.69 | 14,182 |
| 1986 | 946,576.34 | 558,669 | 691,640 | 254,936 | 22.39 | 11,386 |
| 1987 | 999,241.53 | 577,662 | 715,154 | 284,088 | 22.81 | 12,455 |
| 1988 | 970,036.13 | 548,749 | 679,359 | 290,677 | 23.22 | 12,518 |
| 1989 | 900,117.85 | 497,585 | 616,017 | 284,101 | 23.66 | 12,008 |
| 1990 | 907,716.34 | 489,804 | 606,384 | 301,332 | 24.10 | 12,503 |
| 1991 | 1,476,267.53 | 772,383 | 956,221 | 520,047 | 24.83 | 20,944 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1992 | 993,355.06 | 505,816 | 626,207 | 367,148 | 25.30 | 14,512 |
| 1993 | 713,634.79 | 353,178 | 437,239 | 276,396 | 25.77 | 10,725 |
| 1994 | 1,115,875.24 | 535,843 | 663,381 | 452,494 | 26.25 | 17,238 |
| 1995 | 794,798.07 | 369,581 | 457,547 | 337,251 | 26.75 | 12,608 |
| 1996 | 361,131.60 | 163,123 | 201,949 | 159,183 | 27.01 | 5,893 |
| 1997 | 912,124.43 | 397,321 | 491,889 | 420,235 | 27.53 | 15,265 |
| 1998 | 525,605.12 | 220,334 | 272,777 | 252,828 | 28.06 | 9,010 |
| 1999 | 642,116.25 | 258,323 | 319,808 | 322,308 | 28.60 | 11,270 |
| 2000 | 716,505.22 | 277,216 | 343,197 | 373,308 | 28.92 | 12,908 |
| 2001 | 1,787,602.30 | 659,983 | 817,068 | 970,534 | 29.48 | 32,922 |
| 2002 | 1,091,857.39 | 384,989 | 476,622 | 615,235 | 29.83 | 20,625 |
| 2003 | 1,012,588.11 | 339,723 | 420,582 | 592,006 | 30.20 | 19,603 |
| 2004 | 873,025.91 | 277,448 | 343,485 | 529,541 | 30.59 | 17,311 |
| 2005 | 1,258,199.59 | 376,705 | 466,366 | 791,834 | 31.00 | 25,543 |
| 2006 | 3,452,310.93 | 968,373 | 1,198,859 | 2,253,452 | 31.42 | 71,720 |
| 2007 | 1,296,148.57 | 338,295 | 418,814 | 877,335 | 31.85 | 27,546 |
| 2008 | 4,764,248.74 | 1,152,472 | 1,426,776 | 3,337,473 | 32.12 | 103,906 |
| 2009 | 3,250,302.88 | 721,567 | 893,310 | 2,356,993 | 32.42 | 72,702 |
| 2010 | 735,304.28 | 148,605 | 183,975 | 551,329 | 32.57 | 16,928 |
| 2011 | 2,017,861.19 | 365,636 | 452,663 | 1,565,198 | 32.75 | 47,792 |
| 2012 | 774,099.36 | 123,856 | 153,335 | 620,764 | 32.81 | 18,920 |
| 2013 | 2,659,372.08 | 365,930 | 453,027 | 2,206,345 | 32.92 | 67,021 |
| 2014 | 1,076,081.38 | 123,534 | 152,937 | 923,144 | 32.79 | 28,153 |
| 2015 | 2,313,665.23 | 210,544 | 260,656 | 2,053,009 | 32.46 | 63,247 |
| 2016 | 1,186,749.59 | 78,563 | 97,262 | 1,089,488 | 31.76 | 34,304 |
| 2017 | 6,021,891.89 | 237,865 | 294,480 | 5,727,412 | 30.40 | 188,402 |
| 2018 | 554,419.46 | 7,485 | 9,267 | 545,152 | 27.40 | 19,896 |
| | 60,238,522.96 | 20,307,651 | 25,129,529 | 35,108,994 | | 1,193,644 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.98

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 53-R2 | | | | | | |
| 1900 | 15.09 | 15 | 15 | | | |
| 1901 | 1,637.59 | 1,638 | 1,638 | | | |
| 1902 | 399.75 | 400 | 400 | | | |
| 1903 | 542.76 | 543 | 543 | | | |
| 1904 | 943.79 | 944 | 944 | | | |
| 1905 | 4,013.41 | 4,013 | 4,013 | | | |
| 1906 | 3,824.81 | 3,825 | 3,825 | | | |
| 1907 | 4,133.89 | 4,134 | 4,134 | | | |
| 1908 | 2,984.98 | 2,985 | 2,985 | | | |
| 1909 | 343.67 | 344 | 344 | | | |
| 1917 | 3,304.02 | 3,304 | 3,304 | | | |
| 1918 | 2,232.69 | 2,233 | 2,233 | | | |
| 1919 | 2,698.15 | 2,698 | 2,698 | | | |
| 1920 | 2,315.82 | 2,308 | 2,316 | | | |
| 1921 | 2,097.63 | 2,085 | 2,098 | | | |
| 1922 | 2,055.39 | 2,034 | 2,055 | | | |
| 1923 | 1,569.86 | 1,546 | 1,570 | | | |
| 1924 | 1,433.06 | 1,404 | 1,433 | | | |
| 1925 | 1,560.98 | 1,522 | 1,561 | | | |
| 1926 | 2,944.33 | 2,855 | 2,944 | | | |
| 1927 | 2,480.59 | 2,393 | 2,481 | | | |
| 1928 | 2,970.73 | 2,851 | 2,971 | | | |
| 1929 | 2,671.22 | 2,549 | 2,671 | | | |
| 1930 | 3,506.91 | 3,328 | 3,507 | | | |
| 1931 | 2,305.13 | 2,176 | 2,305 | | | |
| 1932 | 2,234.89 | 2,097 | 2,235 | | | |
| 1933 | 1,742.22 | 1,626 | 1,742 | | | |
| 1934 | 1,396.21 | 1,295 | 1,396 | | | |
| 1935 | 1,676.13 | 1,546 | 1,676 | | | |
| 1936 | 2,886.59 | 2,646 | 2,887 | | | |
| 1937 | 3,043.76 | 2,773 | 3,044 | | | |
| 1938 | 1,594.53 | 1,444 | 1,595 | | | |
| 1939 | 4,452.21 | 4,008 | 4,452 | | | |
| 1940 | 6,285.44 | 5,624 | 6,285 | | | |
| 1941 | 12,894.55 | 11,466 | 12,895 | | | |
| 1942 | 9,485.77 | 8,383 | 9,486 | | | |
| 1943 | 4,317.00 | 3,791 | 4,317 | | | |
| 1944 | 7,166.32 | 6,252 | 7,166 | | | |
| 1945 | 3,841.76 | 3,330 | 3,842 | | | |
| 1946 | 15,224.52 | 13,110 | 15,225 | | | |
| 1947 | 24,043.05 | 20,564 | 24,043 | | | |
| 1948 | 34,964.39 | 29,700 | 34,964 | | | |
| 1949 | 36,263.61 | 30,585 | 36,264 | | | |
| 1950 | 33,970.53 | 28,446 | 33,971 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 53-R2 | | | | | | |
| 1951 | 39,749.37 | 33,029 | 39,749 | | | |
| 1952 | 42,488.45 | 35,041 | 42,488 | | | |
| 1953 | 58,868.84 | 48,161 | 58,869 | | | |
| 1954 | 95,279.86 | 77,321 | 94,882 | 398 | 9.99 | 40 |
| 1955 | 119,119.59 | 95,835 | 117,601 | 1,519 | 10.36 | 147 |
| 1956 | 163,428.40 | 130,342 | 159,945 | 3,483 | 10.73 | 325 |
| 1957 | 200,653.31 | 158,592 | 194,611 | 6,042 | 11.11 | 544 |
| 1958 | 255,772.74 | 200,275 | 245,760 | 10,013 | 11.50 | 871 |
| 1959 | 361,994.39 | 280,647 | 344,386 | 17,608 | 11.91 | 1,478 |
| 1960 | 867,741.47 | 666,035 | 817,301 | 50,440 | 12.32 | 4,094 |
| 1961 | 1,093,130.01 | 830,363 | 1,018,951 | 74,179 | 12.74 | 5,823 |
| 1962 | 1,029,198.38 | 773,453 | 949,116 | 80,082 | 13.17 | 6,081 |
| 1963 | 1,438,347.85 | 1,068,721 | 1,311,443 | 126,905 | 13.62 | 9,318 |
| 1964 | 1,456,384.47 | 1,069,481 | 1,312,376 | 144,008 | 14.08 | 10,228 |
| 1965 | 1,703,524.39 | 1,236,180 | 1,516,935 | 186,589 | 14.54 | 12,833 |
| 1966 | 1,748,943.85 | 1,253,293 | 1,537,934 | 211,010 | 15.02 | 14,049 |
| 1967 | 1,596,980.51 | 1,129,640 | 1,386,198 | 210,783 | 15.51 | 13,590 |
| 1968 | 2,237,624.89 | 1,561,683 | 1,916,364 | 321,261 | 16.01 | 20,066 |
| 1969 | 2,275,665.64 | 1,566,341 | 1,922,080 | 353,586 | 16.52 | 21,404 |
| 1970 | 2,766,769.60 | 1,876,700 | 2,302,926 | 463,844 | 17.05 | 27,205 |
| 1971 | 2,831,485.74 | 1,892,282 | 2,322,047 | 509,439 | 17.58 | 28,978 |
| 1972 | 2,760,027.51 | 1,815,877 | 2,228,289 | 531,739 | 18.13 | 29,329 |
| 1973 | 2,633,549.18 | 1,705,355 | 2,092,666 | 540,883 | 18.68 | 28,955 |
| 1974 | 2,678,534.15 | 1,705,664 | 2,093,045 | 585,489 | 19.25 | 30,415 |
| 1975 | 2,671,149.97 | 1,671,739 | 2,051,415 | 619,735 | 19.83 | 31,252 |
| 1976 | 3,553,566.55 | 2,184,448 | 2,680,568 | 872,999 | 20.42 | 42,752 |
| 1977 | 3,460,167.52 | 2,087,865 | 2,562,050 | 898,118 | 21.02 | 42,727 |
| 1978 | 6,947,492.62 | 4,112,151 | 5,046,081 | 1,901,412 | 21.63 | 87,906 |
| 1979 | 6,095,616.78 | 3,536,616 | 4,339,833 | 1,755,784 | 22.25 | 78,912 |
| 1980 | 6,891,277.50 | 3,916,313 | 4,805,765 | 2,085,512 | 22.88 | 91,150 |
| 1981 | 11,455,887.05 | 6,372,108 | 7,819,307 | 3,636,580 | 23.52 | 154,616 |
| 1982 | 9,299,460.06 | 5,058,534 | 6,207,401 | 3,092,059 | 24.17 | 127,930 |
| 1983 | 6,047,927.07 | 3,752,134 | 4,604,299 | 1,443,628 | 21.57 | 66,928 |
| 1984 | 11,481,081.09 | 6,959,831 | 8,540,511 | 2,940,570 | 22.25 | 132,160 |
| 1985 | 11,642,556.13 | 6,929,649 | 8,503,474 | 3,139,082 | 22.61 | 138,836 |
| 1986 | 5,123,056.76 | 2,973,934 | 3,649,358 | 1,473,699 | 23.31 | 63,222 |
| 1987 | 16,987,086.45 | 9,662,255 | 11,856,695 | 5,130,391 | 23.69 | 216,564 |
| 1988 | 10,221,234.10 | 5,658,475 | 6,943,598 | 3,277,636 | 24.39 | 134,384 |
| 1989 | 5,565,456.23 | 3,011,468 | 3,695,417 | 1,870,039 | 24.81 | 75,374 |
| 1990 | 13,080,588.86 | 6,872,541 | 8,433,396 | 4,647,193 | 25.52 | 182,100 |
| 1991 | 9,866,978.75 | 5,054,853 | 6,202,884 | 3,664,095 | 25.94 | 141,253 |
| 1992 | 16,148,767.35 | 8,011,403 | 9,830,910 | 6,317,857 | 26.66 | 236,979 |
| 1993 | 11,062,672.23 | 5,335,527 | 6,547,304 | 4,515,368 | 27.10 | 166,619 |
| 1994 | 13,897,797.57 | 6,504,169 | 7,981,361 | 5,916,437 | 27.56 | 214,675 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 53-R2 | | | | | | |
| 1995 | 12,351,821.10 | 5,570,671 | 6,835,852 | 5,515,969 | 28.30 | 194,911 |
| 1996 | 10,667,297.00 | 4,652,008 | 5,708,547 | 4,958,750 | 28.77 | 172,358 |
| 1997 | 17,158,082.16 | 7,220,121 | 8,859,917 | 8,298,165 | 29.25 | 283,698 |
| 1998 | 7,865,418.99 | 3,169,764 | 3,889,664 | 3,975,755 | 30.00 | 132,525 |
| 1999 | 12,165,675.99 | 4,706,900 | 5,775,906 | 6,389,770 | 30.50 | 209,501 |
| 2000 | 4,588,180.69 | 1,699,921 | 2,085,998 | 2,502,183 | 31.01 | 80,690 |
| 2001 | 13,813,666.20 | 4,884,512 | 5,993,856 | 7,819,810 | 31.53 | 248,012 |
| 2002 | 11,222,903.54 | 3,775,385 | 4,632,830 | 6,590,074 | 32.06 | 205,554 |
| 2003 | 12,090,124.20 | 3,853,123 | 4,728,224 | 7,361,900 | 32.60 | 225,825 |
| 2004 | 16,392,402.56 | 4,929,195 | 6,048,688 | 10,343,715 | 33.14 | 312,122 |
| 2005 | 15,137,599.65 | 4,271,831 | 5,242,027 | 9,895,573 | 33.70 | 293,637 |
| 2006 | 13,779,857.12 | 3,629,614 | 4,453,953 | 9,325,904 | 34.26 | 272,210 |
| 2007 | 9,952,393.97 | 2,429,379 | 2,981,127 | 6,971,267 | 34.83 | 200,151 |
| 2008 | 10,555,381.13 | 2,380,238 | 2,920,825 | 7,634,556 | 35.20 | 216,891 |
| 2009 | 11,049,807.62 | 2,269,630 | 2,785,096 | 8,264,712 | 35.79 | 230,922 |
| 2010 | 5,822,612.69 | 1,080,677 | 1,326,115 | 4,496,498 | 36.20 | 124,213 |
| 2011 | 13,994,221.54 | 2,313,245 | 2,838,617 | 11,155,605 | 36.61 | 304,715 |
| 2012 | 17,669,063.72 | 2,562,014 | 3,143,885 | 14,525,179 | 36.85 | 394,170 |
| 2013 | 10,697,672.45 | 1,320,093 | 1,619,905 | 9,077,767 | 37.30 | 243,372 |
| 2014 | 15,877,791.47 | 1,619,535 | 1,987,355 | 13,890,436 | 37.42 | 371,204 |
| 2015 | 19,709,572.77 | 1,576,766 | 1,934,872 | 17,774,701 | 37.40 | 475,259 |
| 2016 | 21,146,278.32 | 1,203,223 | 1,476,492 | 19,669,786 | 37.28 | 527,623 |
| 2017 | 22,265,483.44 | 736,988 | 904,369 | 21,361,114 | 36.49 | 585,396 |
| 2018 | 25,869,491.66 | 279,391 | 342,845 | 25,526,647 | 34.47 | 740,547 |
| | 544,060,352.94 | 193,243,361 | 237,107,027 | 306,953,326 | | 9,737,618 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 31.5 1.79 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0.5 | | | | | | |
| 1928 | 42.99 | 43 | 43 | | | |
| 1949 | 124.51 | 125 | 125 | | | |
| 1950 | 107.47 | 107 | 107 | | | |
| 1953 | 971.99 | 972 | 972 | | | |
| 1954 | 40.00 | 40 | 40 | | | |
| 1955 | 3,514.35 | 3,484 | 3,514 | | | |
| 1956 | 6,576.96 | 6,447 | 6,577 | | | |
| 1957 | 22,050.94 | 21,376 | 22,051 | | | |
| 1958 | 20,507.42 | 19,661 | 20,507 | | | |
| 1959 | 17,875.70 | 16,943 | 17,876 | | | |
| 1960 | 12,365.05 | 11,588 | 12,314 | 51 | 2.01 | 25 |
| 1961 | 3,071.56 | 2,847 | 3,025 | 47 | 2.34 | 20 |
| 1962 | 44,607.81 | 40,872 | 43,434 | 1,174 | 2.68 | 438 |
| 1963 | 55,609.46 | 50,379 | 53,537 | 2,072 | 3.01 | 688 |
| 1964 | 12,511.65 | 11,202 | 11,904 | 608 | 3.35 | 181 |
| 1965 | 16,231.55 | 14,365 | 15,265 | 967 | 3.68 | 263 |
| 1966 | 760.74 | 665 | 707 | 54 | 4.02 | 13 |
| 1968 | 133,553.54 | 113,980 | 121,125 | 12,429 | 4.69 | 2,650 |
| 1969 | 200,587.61 | 169,057 | 179,654 | 20,934 | 5.03 | 4,162 |
| 1970 | 164,466.27 | 136,867 | 145,446 | 19,020 | 5.37 | 3,542 |
| 1971 | 154,818.48 | 127,145 | 135,115 | 19,703 | 5.72 | 3,445 |
| 1972 | 315,714.47 | 255,827 | 271,863 | 43,851 | 6.07 | 7,224 |
| 1973 | 220,507.87 | 176,270 | 187,319 | 33,189 | 6.42 | 5,170 |
| 1974 | 255,277.92 | 201,271 | 213,888 | 41,390 | 6.77 | 6,114 |
| 1975 | 345,934.62 | 268,857 | 285,710 | 60,225 | 7.13 | 8,447 |
| 1976 | 214,708.44 | 164,454 | 174,763 | 39,945 | 7.49 | 5,333 |
| 1977 | 231,026.70 | 174,282 | 185,207 | 45,820 | 7.86 | 5,830 |
| 1978 | 356,841.59 | 265,066 | 281,682 | 75,160 | 8.23 | 9,132 |
| 1979 | 260,827.20 | 190,730 | 202,686 | 58,141 | 8.60 | 6,761 |
| 1980 | 430,913.94 | 309,991 | 329,423 | 101,491 | 8.98 | 11,302 |
| 1981 | 157,476.86 | 111,366 | 118,347 | 39,130 | 9.37 | 4,176 |
| 1982 | 368,064.87 | 255,805 | 271,840 | 96,225 | 9.76 | 9,859 |
| 1983 | 43,737.03 | 34,688 | 36,862 | 6,875 | 9.20 | 747 |
| 1984 | 90,682.98 | 71,123 | 75,581 | 15,102 | 9.42 | 1,603 |
| 1985 | 489,231.79 | 377,393 | 401,050 | 88,182 | 9.85 | 8,952 |
| 1986 | 538,183.42 | 409,611 | 435,287 | 102,896 | 10.12 | 10,168 |
| 1987 | 1,089,158.52 | 816,869 | 868,074 | 221,085 | 10.42 | 21,217 |
| 1988 | 979,452.79 | 722,934 | 768,251 | 211,202 | 10.73 | 19,683 |
| 1989 | 831,229.82 | 602,974 | 640,771 | 190,459 | 11.07 | 17,205 |
| 1990 | 707,417.65 | 503,611 | 535,180 | 172,238 | 11.43 | 15,069 |
| 1991 | 907,244.64 | 632,894 | 672,567 | 234,678 | 11.81 | 19,871 |
| 1992 | 575,877.80 | 394,534 | 419,265 | 156,613 | 12.07 | 12,975 |
| 1993 | 1,213,271.97 | 811,800 | 862,688 | 350,584 | 12.49 | 28,069 |
| 1994 | 1,246,982.73 | 816,524 | 867,708 | 379,275 | 12.79 | 29,654 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0.5 | | | | | | |
| 1995 | 653,930.05 | 418,123 | 444,333 | 209,597 | 13.11 | 15,988 |
| 1996 | 815,645.07 | 508,147 | 540,000 | 275,645 | 13.46 | 20,479 |
| 1997 | 867,477.67 | 525,344 | 558,275 | 309,203 | 13.84 | 22,341 |
| 1998 | 829,567.61 | 487,122 | 517,657 | 311,911 | 14.23 | 21,919 |
| 1999 | 462,691.21 | 263,641 | 280,167 | 182,524 | 14.53 | 12,562 |
| 2000 | 612,513.13 | 336,453 | 357,544 | 254,969 | 14.97 | 17,032 |
| 2001 | 1,613,724.78 | 854,629 | 908,201 | 705,524 | 15.32 | 46,052 |
| 2002 | 1,627,183.22 | 827,585 | 879,462 | 747,721 | 15.70 | 47,626 |
| 2003 | 1,160,855.05 | 566,497 | 602,008 | 558,847 | 16.00 | 34,928 |
| 2004 | 850,724.83 | 395,247 | 420,023 | 430,702 | 16.42 | 26,230 |
| 2005 | 1,128,533.43 | 497,909 | 529,120 | 599,413 | 16.78 | 35,722 |
| 2006 | 1,363,362.87 | 567,841 | 603,436 | 759,927 | 17.16 | 44,285 |
| 2007 | 2,056,187.08 | 802,735 | 853,054 | 1,203,133 | 17.57 | 68,477 |
| 2008 | 2,254,462.28 | 817,919 | 869,190 | 1,385,272 | 18.00 | 76,960 |
| 2009 | 2,205,580.95 | 738,429 | 784,717 | 1,420,864 | 18.38 | 77,305 |
| 2010 | 3,484,960.12 | 1,063,610 | 1,130,283 | 2,354,677 | 18.78 | 125,382 |
| 2011 | 2,468,926.40 | 676,486 | 718,892 | 1,750,034 | 19.21 | 91,100 |
| 2012 | 2,703,436.34 | 653,961 | 694,955 | 2,008,481 | 19.59 | 102,526 |
| 2013 | 3,374,180.31 | 701,492 | 745,465 | 2,628,715 | 20.00 | 131,436 |
| 2014 | 2,553,864.71 | 439,520 | 467,071 | 2,086,794 | 20.44 | 102,094 |
| 2015 | 3,159,591.81 | 426,229 | 452,947 | 2,706,645 | 20.85 | 129,815 |
| 2016 | 5,894,559.21 | 564,699 | 600,097 | 5,294,462 | 21.23 | 249,386 |
| 2017 | 10,524,307.21 | 576,732 | 612,885 | 9,911,422 | 21.58 | 459,287 |
| 2018 | 9,452,196.37 | 159,742 | 169,755 | 9,282,441 | 21.85 | 424,826 |
| | 74,858,623.38 | 23,187,131 | 24,638,887 | 50,219,736 | | 2,663,746 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 3.56

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 1922 | 36,175.08 | 35,169 | 36,175 | | | |
| 1923 | 56,280.77 | 54,449 | 56,281 | | | |
| 1924 | 50,712.09 | 48,813 | 50,712 | | | |
| 1925 | 54,877.82 | 52,543 | 54,878 | | | |
| 1926 | 49,253.74 | 46,917 | 49,254 | | | |
| 1927 | 56,995.57 | 53,990 | 56,996 | | | |
| 1928 | 50,101.17 | 47,204 | 50,101 | | | |
| 1929 | 50,624.03 | 47,439 | 50,624 | | | |
| 1930 | 44,886.32 | 41,826 | 44,886 | | | |
| 1931 | 31,437.41 | 29,134 | 31,437 | | | |
| 1932 | 33,698.91 | 31,052 | 33,699 | | | |
| 1933 | 34,597.98 | 31,698 | 34,598 | | | |
| 1934 | 35,860.04 | 32,665 | 35,860 | | | |
| 1935 | 22,806.58 | 20,655 | 22,807 | | | |
| 1936 | 39,493.98 | 35,559 | 39,494 | | | |
| 1937 | 44,300.75 | 39,645 | 44,301 | | | |
| 1938 | 60,513.93 | 53,836 | 60,514 | | | |
| 1939 | 10,305.82 | 9,114 | 10,306 | | | |
| 1940 | 18,048.04 | 15,863 | 18,048 | | | |
| 1941 | 24,871.91 | 21,729 | 24,872 | | | |
| 1942 | 22,776.23 | 19,774 | 22,776 | | | |
| 1943 | 12,000.84 | 10,351 | 12,001 | | | |
| 1944 | 8,298.45 | 7,113 | 8,298 | | | |
| 1945 | 6,487.87 | 5,524 | 6,488 | | | |
| 1946 | 24,793.26 | 20,966 | 24,793 | | | |
| 1947 | 46,985.16 | 39,459 | 46,985 | | | |
| 1948 | 49,029.31 | 40,882 | 49,029 | | | |
| 1949 | 99,083.67 | 82,023 | 99,084 | | | |
| 1950 | 90,593.93 | 74,418 | 90,594 | | | |
| 1951 | 93,586.26 | 76,281 | 93,586 | | | |
| 1952 | 61,820.24 | 49,996 | 61,820 | | | |
| 1953 | 92,041.18 | 73,817 | 92,041 | | | |
| 1954 | 114,703.74 | 91,200 | 114,704 | | | |
| 1955 | 148,436.07 | 116,994 | 148,436 | | | |
| 1956 | 164,350.71 | 128,343 | 164,351 | | | |
| 1957 | 167,646.10 | 129,698 | 167,646 | | | |
| 1958 | 171,630.98 | 131,469 | 171,631 | | | |
| 1959 | 165,265.86 | 125,331 | 165,266 | | | |
| 1960 | 154,202.92 | 115,708 | 153,390 | 813 | 13.73 | 59 |
| 1961 | 159,068.67 | 118,086 | 156,542 | 2,527 | 14.17 | 178 |
| 1962 | 160,947.17 | 118,135 | 156,607 | 4,340 | 14.63 | 297 |
| 1963 | 140,609.98 | 102,006 | 135,226 | 5,384 | 15.10 | 357 |
| 1964 | 162,909.04 | 116,791 | 154,826 | 8,083 | 15.57 | 519 |
| 1965 | 139,994.30 | 99,116 | 131,394 | 8,600 | 16.06 | 535 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 1966 | 116,708.74 | 81,569 | 108,133 | 8,576 | 16.56 | 518 |
| 1967 | 140,257.20 | 96,727 | 128,227 | 12,030 | 17.07 | 705 |
| 1968 | 161,915.87 | 110,103 | 145,960 | 15,956 | 17.60 | 907 |
| 1969 | 188,733.30 | 126,519 | 167,722 | 21,011 | 18.13 | 1,159 |
| 1970 | 184,648.89 | 121,970 | 161,691 | 22,958 | 18.67 | 1,230 |
| 1971 | 242,758.13 | 157,880 | 209,296 | 33,462 | 19.23 | 1,740 |
| 1972 | 308,987.49 | 197,808 | 262,227 | 46,760 | 19.79 | 2,363 |
| 1973 | 319,536.73 | 201,193 | 266,714 | 52,823 | 20.37 | 2,593 |
| 1974 | 203,458.92 | 125,959 | 166,979 | 36,480 | 20.95 | 1,741 |
| 1975 | 274,010.16 | 166,647 | 220,918 | 53,092 | 21.55 | 2,464 |
| 1976 | 274,120.96 | 163,724 | 217,043 | 57,078 | 22.15 | 2,577 |
| 1977 | 662,968.64 | 388,500 | 515,020 | 147,949 | 22.77 | 6,498 |
| 1978 | 856,834.12 | 492,448 | 652,820 | 204,014 | 23.39 | 8,722 |
| 1979 | 808,757.50 | 455,549 | 603,905 | 204,852 | 24.02 | 8,528 |
| 1980 | 662,586.95 | 365,384 | 484,376 | 178,211 | 24.67 | 7,224 |
| 1981 | 1,022,881.75 | 551,988 | 731,750 | 291,132 | 25.32 | 11,498 |
| 1982 | 1,158,211.65 | 611,119 | 810,138 | 348,074 | 25.98 | 13,398 |
| 1983 | 852,691.73 | 514,003 | 681,395 | 171,297 | 23.23 | 7,374 |
| 1984 | 1,099,518.34 | 647,726 | 858,667 | 240,851 | 23.89 | 10,082 |
| 1985 | 1,111,588.84 | 643,165 | 852,620 | 258,969 | 24.22 | 10,692 |
| 1986 | 1,005,109.34 | 567,284 | 752,028 | 253,081 | 24.89 | 10,168 |
| 1987 | 1,117,778.21 | 618,243 | 819,582 | 298,196 | 25.25 | 11,810 |
| 1988 | 1,227,102.81 | 660,672 | 875,829 | 351,274 | 25.93 | 13,547 |
| 1989 | 1,131,328.65 | 592,364 | 785,275 | 346,054 | 26.61 | 13,005 |
| 1990 | 1,311,193.03 | 670,413 | 888,742 | 422,451 | 27.00 | 15,646 |
| 1991 | 1,727,519.09 | 856,849 | 1,135,893 | 591,626 | 27.69 | 21,366 |
| 1992 | 1,963,335.92 | 948,291 | 1,257,115 | 706,221 | 28.10 | 25,132 |
| 1993 | 1,500,032.42 | 700,665 | 928,846 | 571,186 | 28.81 | 19,826 |
| 1994 | 1,739,722.72 | 788,964 | 1,045,901 | 693,822 | 29.22 | 23,745 |
| 1995 | 1,551,285.71 | 678,067 | 898,889 | 652,397 | 29.94 | 21,790 |
| 1996 | 1,785,577.81 | 754,942 | 1,000,799 | 784,779 | 30.38 | 25,832 |
| 1997 | 1,859,181.56 | 758,546 | 1,005,577 | 853,605 | 30.83 | 27,687 |
| 1998 | 1,291,040.52 | 504,539 | 668,849 | 622,192 | 31.56 | 19,715 |
| 1999 | 1,280,315.88 | 480,631 | 637,155 | 643,161 | 32.03 | 20,080 |
| 2000 | 1,375,442.09 | 494,471 | 655,502 | 719,940 | 32.51 | 22,145 |
| 2001 | 1,877,015.26 | 641,188 | 849,999 | 1,027,016 | 33.25 | 30,888 |
| 2002 | 2,726,477.71 | 886,105 | 1,174,677 | 1,551,801 | 33.75 | 45,979 |
| 2003 | 2,050,370.78 | 631,514 | 837,175 | 1,213,196 | 34.26 | 35,411 |
| 2004 | 2,706,193.48 | 786,690 | 1,042,886 | 1,663,307 | 34.77 | 47,837 |
| 2005 | 2,880,357.19 | 786,338 | 1,042,419 | 1,837,938 | 35.29 | 52,081 |
| 2006 | 2,437,696.71 | 621,125 | 823,403 | 1,614,294 | 35.83 | 45,054 |
| 2007 | 2,541,380.28 | 600,274 | 795,761 | 1,745,619 | 36.37 | 47,996 |
| 2008 | 2,963,313.68 | 646,891 | 857,560 | 2,105,754 | 36.70 | 57,377 |
| 2009 | 3,135,439.48 | 623,639 | 826,735 | 2,308,704 | 37.26 | 61,962 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R2 | | | | | | |
| 2010 | 3,070,314.21 | 552,042 | 731,822 | 2,338,492 | 37.62 | 62,161 |
| 2011 | 2,101,259.07 | 336,622 | 446,247 | 1,655,012 | 38.00 | 43,553 |
| 2012 | 2,112,021.58 | 295,683 | 391,976 | 1,720,046 | 38.39 | 44,805 |
| 2013 | 1,618,879.53 | 193,780 | 256,887 | 1,361,993 | 38.61 | 35,276 |
| 2014 | 1,926,596.88 | 189,962 | 251,826 | 1,674,771 | 38.85 | 43,109 |
| 2015 | 2,196,394.73 | 169,122 | 224,199 | 1,972,196 | 38.95 | 50,634 |
| 2016 | 2,723,796.88 | 149,536 | 198,234 | 2,525,563 | 38.73 | 65,209 |
| 2017 | 3,193,323.13 | 102,186 | 135,464 | 3,057,859 | 37.81 | 80,874 |
| 2018 | 2,025,409.15 | 21,064 | 27,924 | 1,997,485 | 35.73 | 55,905 |
| | 80,066,485.28 | 27,171,464 | 35,750,134 | 44,316,351 | | 1,301,563 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 1.63 | | | | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 47-R0.5 | | | | | | |
| 1888 | 92.52 | 93 | 93 | | | |
| 1903 | 19.22 | 19 | 19 | | | |
| 1917 | 22.69 | 23 | 23 | | | |
| 1923 | 918.85 | 919 | 919 | | | |
| 1925 | 295.44 | 293 | 295 | | | |
| 1926 | 114.66 | 113 | 115 | | | |
| 1927 | 124.42 | 121 | 124 | | | |
| 1928 | 41.98 | 40 | 42 | | | |
| 1930 | 75.73 | 71 | 76 | | | |
| 1934 | 139.64 | 126 | 140 | | | |
| 1936 | 72.28 | 64 | 72 | | | |
| 1937 | 101.94 | 89 | 102 | | | |
| 1941 | 1,321.95 | 1,111 | 1,322 | | | |
| 1942 | 1,110.62 | 924 | 1,111 | | | |
| 1943 | 2,526.32 | 2,081 | 2,526 | | | |
| 1945 | 1,009.63 | 815 | 1,010 | | | |
| 1946 | 321.44 | 257 | 321 | | | |
| 1947 | 833.94 | 659 | 834 | | | |
| 1948 | 2,375.64 | 1,857 | 2,376 | | | |
| 1949 | 2,998.41 | 2,318 | 2,998 | | | |
| 1950 | 1,563.52 | 1,195 | 1,564 | | | |
| 1951 | 1,241.61 | 939 | 1,236 | 6 | 11.47 | 1 |
| 1952 | 8,374.82 | 6,260 | 8,241 | 134 | 11.87 | 11 |
| 1953 | 10,429.71 | 7,705 | 10,143 | 287 | 12.28 | 23 |
| 1954 | 13,607.64 | 9,936 | 13,080 | 528 | 12.68 | 42 |
| 1955 | 19,820.04 | 14,300 | 18,824 | 996 | 13.09 | 76 |
| 1956 | 29,782.71 | 21,222 | 27,936 | 1,847 | 13.51 | 137 |
| 1957 | 26,960.52 | 18,976 | 24,980 | 1,981 | 13.92 | 142 |
| 1958 | 15,702.81 | 10,912 | 14,364 | 1,339 | 14.34 | 93 |
| 1959 | 31,026.34 | 21,276 | 28,007 | 3,019 | 14.77 | 204 |
| 1960 | 19,609.01 | 13,272 | 17,471 | 2,138 | 15.19 | 141 |
| 1961 | 16,954.40 | 11,320 | 14,901 | 2,053 | 15.62 | 131 |
| 1962 | 34,080.74 | 22,435 | 29,533 | 4,548 | 16.06 | 283 |
| 1963 | 20,013.30 | 12,987 | 17,096 | 2,917 | 16.50 | 177 |
| 1964 | 15,787.54 | 10,097 | 13,292 | 2,496 | 16.94 | 147 |
| 1965 | 51,403.34 | 32,384 | 42,630 | 8,773 | 17.39 | 504 |
| 1966 | 35,220.01 | 21,852 | 28,766 | 6,454 | 17.84 | 362 |
| 1967 | 20,084.74 | 12,265 | 16,145 | 3,940 | 18.30 | 215 |
| 1968 | 29,182.63 | 17,534 | 23,081 | 6,102 | 18.76 | 325 |
| 1969 | 35,708.05 | 21,098 | 27,773 | 7,935 | 19.23 | 413 |
| 1970 | 33,565.80 | 19,497 | 25,666 | 7,900 | 19.70 | 401 |
| 1971 | 83,414.99 | 47,617 | 62,682 | 20,733 | 20.17 | 1,028 |
| 1972 | 42,159.78 | 23,636 | 31,114 | 11,046 | 20.65 | 535 |
| 1973 | 50,259.44 | 27,653 | 36,402 | 13,857 | 21.14 | 655 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 47-R0.5 | | | | | | |
| 1974 | 5,904.57 | 3,187 | 4,195 | 1,710 | 21.63 | 79 |
| 1975 | 15,860.09 | 8,392 | 11,047 | 4,813 | 22.13 | 217 |
| 1976 | 34,883.05 | 18,087 | 23,809 | 11,074 | 22.63 | 489 |
| 1977 | 13,318.63 | 6,764 | 8,904 | 4,415 | 23.13 | 191 |
| 1978 | 10,964.97 | 5,450 | 7,174 | 3,791 | 23.64 | 160 |
| 1979 | 118,558.48 | 57,615 | 75,843 | 42,715 | 24.16 | 1,768 |
| 1980 | 104,032.27 | 49,404 | 65,035 | 38,997 | 24.68 | 1,580 |
| 1981 | 124,354.37 | 57,679 | 75,928 | 48,426 | 25.20 | 1,922 |
| 1982 | 174,651.34 | 79,038 | 104,044 | 70,607 | 25.73 | 2,744 |
| 1983 | 86,096.70 | 52,812 | 69,521 | 16,576 | 22.22 | 746 |
| 1984 | 100,388.27 | 60,514 | 79,660 | 20,728 | 22.57 | 918 |
| 1985 | 185,048.25 | 109,512 | 144,160 | 40,888 | 22.93 | 1,783 |
| 1986 | 361,725.97 | 209,982 | 276,417 | 85,309 | 23.31 | 3,660 |
| 1987 | 166,913.51 | 94,940 | 124,978 | 41,936 | 23.69 | 1,770 |
| 1988 | 483,230.61 | 268,966 | 354,063 | 129,168 | 24.10 | 5,360 |
| 1989 | 447,554.93 | 244,813 | 322,268 | 125,287 | 24.22 | 5,173 |
| 1990 | 239,096.97 | 127,654 | 168,042 | 71,055 | 24.66 | 2,881 |
| 1991 | 430,978.33 | 224,324 | 295,296 | 135,682 | 25.10 | 5,406 |
| 1992 | 106,129.93 | 54,041 | 71,139 | 34,991 | 25.30 | 1,383 |
| 1993 | 82,552.26 | 40,855 | 53,781 | 28,771 | 25.77 | 1,116 |
| 1994 | 155,964.04 | 75,268 | 99,082 | 56,882 | 26.00 | 2,188 |
| 1995 | 168,974.57 | 79,350 | 104,455 | 64,520 | 26.26 | 2,457 |
| 1996 | 142,445.46 | 64,969 | 85,524 | 56,921 | 26.53 | 2,146 |
| 1997 | 163,085.34 | 72,084 | 94,890 | 68,195 | 26.83 | 2,542 |
| 1998 | 98,196.38 | 41,959 | 55,234 | 42,962 | 27.14 | 1,583 |
| 1999 | 119,400.96 | 49,420 | 65,056 | 54,345 | 27.26 | 1,994 |
| 2000 | 156,744.49 | 62,353 | 82,080 | 74,664 | 27.62 | 2,703 |
| 2001 | 97,019.22 | 37,158 | 48,914 | 48,105 | 27.79 | 1,731 |
| 2002 | 126,306.03 | 46,380 | 61,054 | 65,252 | 28.00 | 2,330 |
| 2003 | 197,524.98 | 69,588 | 91,605 | 105,920 | 28.04 | 3,777 |
| 2004 | 189,140.60 | 63,343 | 83,384 | 105,757 | 28.30 | 3,737 |
| 2006 | 21,962.54 | 6,620 | 8,714 | 13,249 | 28.40 | 467 |
| 2007 | 144,559.05 | 40,982 | 53,948 | 90,611 | 28.43 | 3,187 |
| 2008 | 45,224.21 | 12,007 | 15,806 | 29,418 | 28.36 | 1,037 |
| 2010 | 1,291.73 | 292 | 384 | 908 | 28.25 | 32 |
| 2011 | 27,034.06 | 5,566 | 7,327 | 19,707 | 27.96 | 705 |
| 2012 | 483,144.02 | 89,092 | 117,279 | 365,865 | 27.65 | 13,232 |
| 2013 | 1,056,599.74 | 170,852 | 224,907 | 831,693 | 27.22 | 30,554 |
| 2014 | 145,107.02 | 19,981 | 26,303 | 118,804 | 26.61 | 4,465 |
| 2015 | 361,322.96 | 40,396 | 53,177 | 308,146 | 25.82 | 11,934 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 47-R0.5 | | | | | | |
| 2016 | 612,364.74 | 51,377 | 67,632 | 544,733 | 24.56 | 22,180 |
| 2017 | 1,651,627.23 | 86,876 | 114,362 | 1,537,265 | 22.50 | 68,323 |
| 2018 | 260,186.67 | 5,074 | 6,679 | 253,508 | 18.86 | 13,442 |
| | 10,377,940.35 | 3,383,377 | 4,452,545 | 5,925,395 | | 242,138 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 24.5 | 2.33 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-S2.5 | | | | | | |
| 1997 | 53,681.30 | 47,454 | 53,681 | | | |
| 1998 | 24,038.51 | 20,933 | 24,039 | | | |
| 2005 | 14,566,812.47 | 10,228,816 | 12,627,626 | 1,939,186 | 5.62 | 345,051 |
| | 14,644,532.28 | 10,297,203 | 12,705,346 | 1,939,186 | | 345,051 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 5.6 2.36 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1979 | 34,029.71 | 27,224 | 30,339 | 3,691 | 6.00 | 615 |
| 1980 | 121,232.70 | 95,653 | 106,599 | 14,634 | 6.33 | 2,312 |
| 1981 | 87,455.26 | 67,982 | 75,762 | 11,693 | 6.68 | 1,750 |
| 1982 | 114,523.21 | 87,648 | 97,678 | 16,845 | 7.04 | 2,393 |
| 1983 | 89,350.63 | 74,965 | 83,544 | 5,807 | 6.76 | 859 |
| 1984 | 151,894.22 | 125,890 | 140,296 | 11,598 | 7.07 | 1,640 |
| 1985 | 124,503.87 | 101,844 | 113,499 | 11,005 | 7.40 | 1,487 |
| 1986 | 123,889.79 | 99,880 | 111,310 | 12,580 | 7.75 | 1,623 |
| 1987 | 1,657.11 | 1,315 | 1,465 | 192 | 8.12 | 24 |
| 1990 | 37.80 | 28 | 31 | 7 | 9.35 | 1 |
| 1996 | 2,276.16 | 1,479 | 1,648 | 628 | 12.00 | 52 |
| 1997 | 263,634.89 | 166,380 | 185,420 | 78,215 | 12.42 | 6,298 |
| 1998 | 291,319.17 | 177,559 | 197,878 | 93,441 | 12.97 | 7,204 |
| 1999 | 275,471.62 | 162,253 | 180,820 | 94,652 | 13.43 | 7,048 |
| 2000 | 198,953.28 | 112,926 | 125,849 | 73,104 | 13.90 | 5,259 |
| 2001 | 127,844.20 | 69,688 | 77,663 | 50,181 | 14.40 | 3,485 |
| 2002 | 72,392.13 | 37,760 | 42,081 | 30,311 | 14.90 | 2,034 |
| 2003 | 46,981.59 | 23,430 | 26,111 | 20,871 | 15.33 | 1,361 |
| 2004 | 82,425.29 | 38,995 | 43,457 | 38,968 | 15.87 | 2,455 |
| 2005 | 106,411.95 | 47,651 | 53,104 | 53,308 | 16.34 | 3,262 |
| 2006 | 228,496.48 | 96,288 | 107,307 | 121,189 | 16.82 | 7,205 |
| 2007 | 172,643.52 | 68,177 | 75,979 | 96,665 | 17.24 | 5,607 |
| 2008 | 109,025.87 | 40,012 | 44,591 | 64,435 | 17.68 | 3,645 |
| 2010 | 123,227.17 | 37,917 | 42,256 | 80,971 | 18.56 | 4,363 |
| 2011 | 401,850.84 | 111,313 | 124,051 | 277,800 | 18.93 | 14,675 |
| 2012 | 234,211.62 | 57,522 | 64,105 | 170,107 | 19.20 | 8,860 |
| 2013 | 61,258.09 | 12,993 | 14,480 | 46,778 | 19.50 | 2,399 |
| 2014 | 434,494.81 | 77,166 | 85,996 | 348,499 | 19.67 | 17,717 |
| 2015 | 1,245,680.94 | 176,139 | 196,295 | 1,049,386 | 19.74 | 53,160 |
| 2016 | 613,051.96 | 63,328 | 70,575 | 542,477 | 19.54 | 27,762 |
| 2017 | 2,071,556.38 | 128,436 | 143,134 | 1,928,422 | 18.91 | 101,979 |
| 2018 | 504,812.46 | 10,803 | 12,039 | 492,773 | 17.17 | 28,700 |
| | 8,516,594.72 | 2,400,644 | 2,675,362 | 5,841,233 | | 327,234 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.84

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R3 | | | | | | |
| 1895 | 221.00 | 221 | 221 | | | |
| 1896 | 578.00 | 578 | 578 | | | |
| 1897 | 265.80 | 266 | 266 | | | |
| 1898 | 123.55 | 124 | 124 | | | |
| 1899 | 219.60 | 220 | 220 | | | |
| 1900 | 78.67 | 79 | 79 | | | |
| 1901 | 1,043.20 | 1,043 | 1,043 | | | |
| 1902 | 9.85 | 10 | 10 | | | |
| 1903 | 356.24 | 356 | 356 | | | |
| 1904 | 105.00 | 105 | 105 | | | |
| 1905 | 271.56 | 272 | 272 | | | |
| 1907 | 515.26 | 515 | 515 | | | |
| 1908 | 1.22 | 1 | 1 | | | |
| 1909 | 5.00 | 5 | 5 | | | |
| 1912 | 107.28 | 107 | 107 | | | |
| 1913 | 418.90 | 419 | 419 | | | |
| 1914 | 242.34 | 242 | 242 | | | |
| 1915 | 59.34 | 59 | 59 | | | |
| 1916 | 348.78 | 349 | 349 | | | |
| 1917 | 37.03 | 37 | 37 | | | |
| 1919 | 20.00 | 20 | 20 | | | |
| 1920 | 747.78 | 738 | 748 | | | |
| 1923 | 337.00 | 329 | 337 | | | |
| 1924 | 1,098.02 | 1,067 | 1,098 | | | |
| 1925 | 257.57 | 249 | 258 | | | |
| 1926 | 32.00 | 31 | 32 | | | |
| 1927 | 101.50 | 97 | 102 | | | |
| 1928 | 38.20 | 36 | 38 | | | |
| 1929 | 741.31 | 705 | 741 | | | |
| 1930 | 63.71 | 60 | 64 | | | |
| 1932 | 25.00 | 23 | 25 | | | |
| 1935 | 6.60 | 6 | 7 | | | |
| 1936 | 23.00 | 21 | 23 | | | |
| 1937 | 126.06 | 116 | 126 | | | |
| 1940 | 94.65 | 86 | 95 | | | |
| 1941 | 123.94 | 111 | 124 | | | |
| 1942 | 91.94 | 82 | 92 | | | |
| 1944 | 457.06 | 405 | 457 | | | |
| 1945 | 266.11 | 234 | 266 | | | |
| 1946 | 58.28 | 51 | 58 | | | |
| 1948 | 15.96 | 14 | 16 | | | |
| 1949 | 91.53 | 79 | 91 | 1 | 8.41 | |
| 1950 | 62.45 | 53 | 61 | 1 | 8.75 | |
| 1951 | 36.13 | 31 | 36 | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R3 | | | | | | |
| 1952 | 23.18 | 20 | 23 | | | |
| 1953 | 38.67 | 32 | 37 | 2 | 9.85 | |
| 1954 | 53.96 | 45 | 52 | 2 | 10.25 | |
| 1956 | 308.81 | 252 | 290 | 19 | 11.09 | 2 |
| 1958 | 3,915.91 | 3,133 | 3,601 | 315 | 11.99 | 26 |
| 1959 | 630.52 | 500 | 575 | 56 | 12.46 | 4 |
| 1960 | 914.07 | 717 | 824 | 90 | 12.95 | 7 |
| 1961 | 147.59 | 114 | 131 | 17 | 13.46 | 1 |
| 1962 | 74.23 | 57 | 66 | 8 | 13.98 | 1 |
| 1963 | 124.21 | 94 | 108 | 16 | 14.52 | 1 |
| 1964 | 42.01 | 31 | 36 | 6 | 15.07 | |
| 1965 | 515.64 | 381 | 438 | 78 | 15.64 | 5 |
| 1966 | 2,820.19 | 2,058 | 2,366 | 454 | 16.22 | 28 |
| 1967 | 76.52 | 55 | 63 | 14 | 16.82 | 1 |
| 1968 | 563.97 | 400 | 460 | 104 | 17.43 | 6 |
| 1969 | 267.27 | 187 | 215 | 52 | 18.05 | 3 |
| 1973 | 263.19 | 172 | 198 | 65 | 20.68 | 3 |
| 1977 | 149.17 | 91 | 105 | 44 | 23.50 | 2 |
| 1978 | 842.86 | 502 | 577 | 266 | 24.23 | 11 |
| 1980 | 349.81 | 200 | 230 | 120 | 25.72 | 5 |
| 1981 | 13,624.82 | 7,612 | 8,749 | 4,876 | 26.48 | 184 |
| 1983 | 6,888.56 | 4,031 | 4,634 | 2,255 | 24.99 | 90 |
| 1984 | 1,771.57 | 1,013 | 1,164 | 608 | 25.63 | 24 |
| 1987 | 565.85 | 299 | 344 | 222 | 27.92 | 8 |
| 2017 | 8,100.00 | 196 | 225 | 7,875 | 50.30 | 157 |
| | 52,996.00 | 31,844 | 35,434 | 17,562 | | 569 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 1.07

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 1905 | 218.00 | 218 | 218 | | | |
| 1928 | 224.39 | 201 | 224 | | | |
| 1946 | 5,213.79 | 4,181 | 5,214 | | | |
| 1947 | 528.40 | 421 | 528 | | | |
| 1950 | 451.53 | 351 | 452 | | | |
| 1951 | 1,663.41 | 1,282 | 1,663 | | | |
| 1952 | 180.21 | 138 | 180 | | | |
| 1953 | 1,818.93 | 1,377 | 1,819 | | | |
| 1954 | 556.58 | 418 | 557 | | | |
| 1957 | 6,750.84 | 4,918 | 6,751 | | | |
| 1958 | 558.74 | 403 | 559 | | | |
| 1959 | 632.97 | 451 | 633 | | | |
| 1960 | 1,191.41 | 840 | 1,191 | | | |
| 1961 | 636.34 | 444 | 636 | | | |
| 1963 | 178.06 | 121 | 178 | | | |
| 1964 | 284.71 | 191 | 285 | | | |
| 1966 | 3,116.79 | 2,040 | 3,117 | | | |
| 1967 | 459.48 | 296 | 459 | | | |
| 1968 | 676.96 | 431 | 677 | | | |
| 1969 | 234.21 | 147 | 234 | | | |
| 1971 | 2,276.28 | 1,382 | 2,232 | 44 | 21.61 | 2 |
| 1972 | 60.00 | 36 | 58 | 2 | 22.15 | |
| 1974 | 1,018.29 | 587 | 948 | 70 | 23.27 | 3 |
| 1975 | 1,600.00 | 906 | 1,463 | 137 | 23.85 | 6 |
| 1976 | 464.98 | 258 | 417 | 48 | 24.43 | 2 |
| 1977 | 2,783.76 | 1,517 | 2,450 | 334 | 25.02 | 13 |
| 1978 | 2,623.94 | 1,402 | 2,264 | 360 | 25.62 | 14 |
| 1980 | 15,459.53 | 7,912 | 12,777 | 2,683 | 26.85 | 100 |
| 1982 | 66,489.19 | 32,507 | 52,495 | 13,994 | 28.11 | 498 |
| 1983 | 141,690.53 | 83,413 | 134,703 | 6,988 | 24.63 | 284 |
| 1984 | 86,931.03 | 50,316 | 81,255 | 5,676 | 24.92 | 228 |
| 1985 | 91,237.39 | 51,567 | 83,275 | 7,962 | 25.58 | 311 |
| 1987 | 78,730.93 | 42,562 | 68,733 | 9,998 | 26.55 | 377 |
| 1989 | 829.86 | 427 | 690 | 140 | 27.57 | 5 |
| 1991 | 57,360.67 | 27,981 | 45,186 | 12,175 | 28.61 | 426 |
| 1992 | 22,345.47 | 10,616 | 17,144 | 5,201 | 29.00 | 179 |
| 1993 | 1,527.03 | 706 | 1,140 | 387 | 29.39 | 13 |
| 1996 | 153,965.34 | 64,404 | 104,005 | 49,960 | 30.94 | 1,615 |
| 1997 | 127,383.78 | 51,438 | 83,067 | 44,317 | 31.38 | 1,412 |
| 1998 | 2,270.00 | 883 | 1,426 | 844 | 31.83 | 27 |
| 2000 | 14,202.59 | 5,080 | 8,204 | 5,999 | 32.77 | 183 |
| 2001 | 5,875.07 | 2,017 | 3,257 | 2,618 | 33.00 | 79 |
| 2002 | 112,731.23 | 36,818 | 59,457 | 53,274 | 33.50 | 1,590 |
| 2003 | 108,626.01 | 33,631 | 54,310 | 54,316 | 34.01 | 1,597 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-R1.5 | | | | | | |
| 2004 | 189,407.44 | 55,610 | 89,804 | 99,603 | 34.29 | 2,905 |
| 2005 | 63,039.60 | 17,456 | 28,190 | 34,850 | 34.60 | 1,007 |
| 2009 | 136,463.79 | 28,030 | 45,265 | 91,199 | 35.79 | 2,548 |
| 2010 | 2,390,736.05 | 445,633 | 719,648 | 1,671,088 | 36.00 | 46,419 |
| 2011 | 958,822.33 | 159,932 | 258,273 | 700,549 | 36.23 | 19,336 |
| 2012 | 50,332.00 | 7,424 | 11,989 | 38,343 | 36.12 | 1,062 |
| 2014 | 251,270.54 | 26,584 | 42,930 | 208,341 | 35.91 | 5,802 |
| 2015 | 390,417.61 | 32,717 | 52,834 | 337,584 | 35.51 | 9,507 |
| 2016 | 3,115,007.88 | 189,392 | 305,847 | 2,809,161 | 34.79 | 80,746 |
| 2017 | 143,613.75 | 5,199 | 8,396 | 135,218 | 33.23 | 4,069 |
| 2018 | 81,315.57 | 1,008 | 1,628 | 79,688 | 29.93 | 2,662 |
| | 8,894,485.21 | 1,496,220 | 2,411,335 | 6,483,150 | | 185,027 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 35.0 2.08 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 75-R0.5 | | | | | | |
| 2005 | 3,189,324.00 | 726,847 | 2,309,414 | 879,910 | 44.89 | 19,601 |
| 2007 | 3,125.54 | 629 | 1,999 | 1,127 | 44.61 | 25 |
| 2010 | 253,130.34 | 40,298 | 128,039 | 125,091 | 43.56 | 2,872 |
| 2012 | 58,955.00 | 7,629 | 24,240 | 34,715 | 42.06 | 825 |
| 2015 | 1,798,979.46 | 139,241 | 442,410 | 1,356,569 | 38.76 | 34,999 |
| 2016 | 118,908.33 | 6,849 | 21,761 | 97,147 | 36.81 | 2,639 |
| 2018 | 10,303.50 | 135 | 429 | 9,874 | 28.28 | 349 |
| | 5,432,726.17 | 921,628 | 2,928,292 | 2,504,434 | | 61,310 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 40.8 1.13 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1998 | 11,282.11 | 11,282 | 11,282 | | | |
| 1999 | 1,672.81 | 1,610 | 771 | 902 | 0.75 | 902 |
| 2001 | 2,870.77 | 2,476 | 1,185 | 1,686 | 2.75 | 613 |
| 2002 | 44,984.79 | 36,550 | 17,495 | 27,490 | 3.75 | 7,331 |
| 2006 | 5,945.22 | 3,641 | 1,743 | 4,202 | 7.75 | 542 |
| 2007 | 15,372.00 | 8,647 | 4,139 | 11,233 | 8.75 | 1,284 |
| 2008 | 723.62 | 371 | 178 | 546 | 9.75 | 56 |
| 2009 | 42,018.52 | 19,434 | 9,302 | 32,717 | 10.75 | 3,043 |
| 2010 | 17,167.62 | 7,082 | 3,390 | 13,778 | 11.75 | 1,173 |
| 2011 | 526,944.52 | 191,017 | 91,432 | 435,513 | 12.75 | 34,158 |
| 2013 | 34,396.55 | 9,029 | 4,322 | 30,075 | 14.75 | 2,039 |
| 2014 | 156,256.18 | 33,204 | 15,893 | 140,363 | 15.75 | 8,912 |
| 2015 | 1,434,510.51 | 233,108 | 111,578 | 1,322,933 | 16.75 | 78,981 |
| 2016 | 308,359.05 | 34,690 | 16,605 | 291,754 | 17.75 | 16,437 |
| 2017 | 30,662.08 | 1,916 | 917 | 29,745 | 18.75 | 1,586 |
| | 2,633,166.35 | 594,057 | 290,232 | 2,342,934 | | 157,057 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.9 5.96 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2014 | 1,488,636.08 | 1,265,341 | 693,223 | 795,413 | 0.75 | 795,413 |
| 2015 | 1,682,079.07 | 1,093,351 | 598,998 | 1,083,081 | 1.75 | 618,903 |
| 2016 | 553,407.37 | 249,033 | 136,434 | 416,973 | 2.75 | 151,627 |
| 2017 | 721,225.93 | 180,306 | 98,781 | 622,445 | 3.75 | 165,985 |
| 2018 | 1,585,255.00 | 118,894 | 65,137 | 1,520,118 | 4.62 | 329,030 |
| | 6,030,603.45 | 2,906,925 | 1,592,573 | 4,438,030 | | 2,060,958 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 | | | | | | 34.17 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2004 | 8,927.24 | 8,481 | 6,789 | 2,138 | 0.75 | 2,138 |
| 2005 | 2,281,202.94 | 2,015,055 | 1,613,159 | 668,044 | 1.75 | 381,739 |
| 2006 | 1,989.70 | 1,625 | 1,301 | 689 | 2.75 | 251 |
| 2007 | 121,182.15 | 90,887 | 72,760 | 48,422 | 3.75 | 12,913 |
| 2010 | 6,633.39 | 3,648 | 2,920 | 3,713 | 6.75 | 550 |
| 2011 | 13,448.14 | 6,500 | 5,204 | 8,244 | 7.75 | 1,064 |
| 2012 | 215,206.28 | 89,670 | 71,785 | 143,421 | 8.75 | 16,391 |
| 2013 | 9,107.00 | 3,187 | 2,551 | 6,556 | 9.75 | 672 |
| 2015 | 35,680.00 | 7,731 | 6,189 | 29,491 | 11.75 | 2,510 |
| 2016 | 185,710.87 | 27,857 | 22,301 | 163,410 | 12.75 | 12,816 |
| 2017 | 52,750.52 | 4,396 | 3,520 | 49,231 | 13.75 | 3,580 |
| 2018 | 6,350.00 | 159 | 127 | 6,223 | 14.62 | 426 |
| | 2,938,188.23 | 2,259,196 | 1,808,606 | 1,129,582 | | 435,050 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 14.81

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1998 | 9,942.78 | 9,943 | 9,524 | 419 | | |
| | 9,942.78 | 9,943 | 9,524 | 419 | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 0.0 0.00 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 6-L2.5 | | | | | | |
| 2009 | 29,180.93 | 25,886 | 17,088 | 12,093 | 1.18 | 10,248 |
| 2010 | 2,040.49 | 1,749 | 1,155 | 885 | 1.37 | 646 |
| 2011 | 27,045.14 | 22,293 | 14,716 | 12,329 | 1.55 | 7,954 |
| 2012 | 49,404.55 | 39,000 | 25,745 | 23,660 | 1.67 | 14,168 |
| 2013 | 24,385.43 | 18,140 | 11,974 | 12,411 | 1.81 | 6,857 |
| | 132,056.54 | 107,068 | 70,678 | 61,379 | | 39,873 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 | | | | | | 30.19 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 12-L2 | | | | | | |
| 1998 | 139,739.24 | 124,787 | 139,739 | | | |
| 1999 | 2,225,033.77 | 1,957,362 | 2,195,685 | 29,349 | 2.63 | 11,159 |
| 2000 | 760.20 | 658 | 738 | 22 | 2.85 | 8 |
| 2001 | 70,754.13 | 60,169 | 67,495 | 3,259 | 3.03 | 1,076 |
| 2002 | 78,236.51 | 65,218 | 73,159 | 5,078 | 3.24 | 1,567 |
| 2003 | 64,126.38 | 52,417 | 58,799 | 5,327 | 3.41 | 1,562 |
| 2005 | 24,160.28 | 18,823 | 21,115 | 3,045 | 3.76 | 810 |
| 2006 | 955,024.60 | 724,195 | 812,371 | 142,654 | 3.90 | 36,578 |
| 2007 | 1,032,611.97 | 759,796 | 852,306 | 180,306 | 4.04 | 44,630 |
| 2008 | 3,275,956.97 | 2,323,636 | 2,606,555 | 669,402 | 4.20 | 159,381 |
| 2009 | 1,586,265.74 | 1,078,502 | 1,209,817 | 376,449 | 4.36 | 86,342 |
| 2010 | 377,284.24 | 242,782 | 272,342 | 104,942 | 4.57 | 22,963 |
| 2011 | 5,480,894.56 | 3,286,344 | 3,686,479 | 1,794,416 | 4.84 | 370,747 |
| 2012 | 5,581,036.53 | 3,045,014 | 3,415,766 | 2,165,271 | 5.21 | 415,599 |
| 2013 | 2,489,630.29 | 1,196,018 | 1,341,642 | 1,147,988 | 5.68 | 202,111 |
| 2014 | 2,947,317.35 | 1,192,485 | 1,337,678 | 1,609,639 | 6.25 | 257,542 |
| 2015 | 1,907,723.01 | 610,662 | 685,014 | 1,222,709 | 6.90 | 177,204 |
| 2016 | 4,255,183.16 | 971,884 | 1,090,218 | 3,164,965 | 7.60 | 416,443 |
| 2017 | 8,940,282.27 | 1,162,237 | 1,303,748 | 7,636,534 | 8.37 | 912,370 |
| 2018 | 4,272,245.42 | 168,754 | 189,301 | 4,082,944 | 9.12 | 447,691 |
| | 45,704,266.62 | 19,041,743 | 21,359,967 | 24,344,300 | | 3,565,783 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 7.80

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-L1.5 | | | | | | |
| 1952 | 312.57 | 313 | 313 | | | |
| 1956 | 541.59 | 542 | 542 | | | |
| 1958 | 374.48 | 374 | 374 | | | |
| 1963 | 1,346.77 | 1,307 | 1,253 | 94 | 0.53 | 94 |
| 1985 | 3,087.64 | 2,772 | 2,658 | 430 | 3.79 | 113 |
| 1987 | 1,022.69 | 904 | 867 | 156 | 4.08 | 38 |
| 1988 | 600.27 | 527 | 505 | 95 | 4.23 | 22 |
| 1989 | 2,703.72 | 2,349 | 2,252 | 452 | 4.42 | 102 |
| 1990 | 11,533.43 | 9,905 | 9,497 | 2,036 | 4.64 | 439 |
| 1991 | 13,467.12 | 11,450 | 10,978 | 2,489 | 4.80 | 519 |
| 1992 | 11,475.93 | 9,640 | 9,243 | 2,233 | 5.00 | 447 |
| 1994 | 6,627.65 | 5,416 | 5,193 | 1,435 | 5.42 | 265 |
| 1995 | 3,275.02 | 2,642 | 2,533 | 742 | 5.57 | 133 |
| 1998 | 1,115.63 | 856 | 821 | 295 | 6.13 | 48 |
| 1999 | 75,143.45 | 56,560 | 54,228 | 20,915 | 6.32 | 3,309 |
| 2000 | 8,345.68 | 6,168 | 5,914 | 2,432 | 6.44 | 378 |
| 2002 | 17,060.88 | 12,031 | 11,535 | 5,526 | 6.79 | 814 |
| 2005 | 4,243.40 | 2,738 | 2,625 | 1,618 | 7.28 | 222 |
| 2006 | 88,970.58 | 55,260 | 52,982 | 35,989 | 7.47 | 4,818 |
| 2007 | 15,033.08 | 8,930 | 8,562 | 6,471 | 7.69 | 841 |
| 2008 | 60,169.50 | 33,924 | 32,525 | 27,644 | 7.93 | 3,486 |
| 2009 | 45,698.90 | 24,179 | 23,182 | 22,517 | 8.23 | 2,736 |
| 2010 | 19,269.90 | 9,460 | 9,070 | 10,200 | 8.56 | 1,192 |
| 2011 | 89,688.37 | 40,118 | 38,464 | 51,224 | 8.96 | 5,717 |
| 2012 | 533,695.38 | 213,158 | 204,370 | 329,325 | 9.40 | 35,035 |
| 2013 | 8,316.41 | 2,891 | 2,772 | 5,544 | 9.85 | 563 |
| 2014 | 25,239.14 | 7,337 | 7,035 | 18,204 | 10.37 | 1,755 |
| 2015 | 72,497.85 | 16,660 | 15,973 | 56,525 | 10.89 | 5,191 |
| 2016 | 174,873.56 | 28,714 | 27,530 | 147,344 | 11.45 | 12,868 |
| 2017 | 358,883.39 | 33,807 | 32,414 | 326,469 | 12.01 | 27,183 |
| 2018 | 160,527.14 | 4,719 | 4,524 | 156,003 | 12.38 | 12,601 |
| | 1,815,141.12 | 605,651 | 580,734 | 1,234,407 | | 120,929 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 6.66

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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-S0 | | | | | | |
| 2004 | 6,344.73 | 4,918 | 5,002 | 1,343 | 4.13 | 325 |
| | 6,344.73 | 4,918 | 5,002 | 1,343 | | 325 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 4.1 5.12 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 1994 | 118,350.37 | 114,800 | 114,805 | 3,545 | 0.75 | 3,545 |
| 1995 | 111,132.66 | 103,353 | 103,357 | 7,776 | 1.75 | 4,443 |
| 1996 | 181,272.53 | 161,333 | 161,340 | 19,933 | 2.75 | 7,248 |
| 1997 | 101,958.56 | 86,665 | 86,669 | 15,290 | 3.75 | 4,077 |
| 1998 | 191,544.87 | 155,151 | 155,158 | 36,387 | 4.75 | 7,660 |
| 1999 | 95,567.74 | 73,587 | 73,590 | 21,978 | 5.75 | 3,822 |
| 2000 | 206,628.32 | 150,839 | 150,845 | 55,783 | 6.75 | 8,264 |
| 2001 | 194,842.63 | 134,441 | 134,447 | 60,396 | 7.75 | 7,793 |
| 2002 | 342,377.53 | 222,545 | 222,554 | 119,824 | 8.75 | 13,694 |
| 2003 | 194,692.15 | 118,762 | 118,767 | 75,925 | 9.75 | 7,787 |
| 2004 | 407,591.88 | 232,327 | 232,337 | 175,255 | 10.75 | 16,303 |
| 2005 | 76,325.20 | 40,452 | 40,454 | 35,871 | 11.75 | 3,053 |
| 2006 | 185,927.78 | 91,105 | 91,109 | 94,819 | 12.75 | 7,437 |
| 2007 | 597,992.98 | 269,097 | 269,108 | 328,885 | 13.75 | 23,919 |
| 2008 | 475,653.28 | 195,018 | 195,026 | 280,627 | 14.75 | 19,026 |
| 2009 | 531,371.14 | 196,607 | 196,615 | 334,756 | 15.75 | 21,254 |
| 2010 | 339,822.19 | 112,141 | 112,146 | 227,676 | 16.75 | 13,593 |
| 2011 | 211,403.92 | 61,307 | 61,310 | 150,094 | 17.75 | 8,456 |
| 2012 | 250,479.58 | 62,620 | 62,623 | 187,857 | 18.75 | 10,019 |
| 2013 | 446,160.84 | 93,694 | 93,698 | 352,463 | 19.75 | 17,846 |
| 2014 | 20,034.77 | 3,406 | 3,406 | 16,629 | 20.75 | 801 |
| 2017 | 117,295.27 | 5,865 | 5,865 | 111,430 | 23.75 | 4,692 |
| 2018 | 265,359.19 | 3,980 | 3,980 | 261,379 | 24.62 | 10,617 |
| | 5,663,785.38 | 2,689,095 | 2,689,209 | 2,974,576 | | 225,349 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 3.98

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 394.01 DUAL FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2014 | 130,860.25 | 37,077 | 24,733 | 106,127 | 10.75 | 9,872 |
| 2018 | 369,993.12 | 9,250 | 6,171 | 363,822 | 14.62 | 24,885 |
| | 500,853.37 | 46,327 | 30,904 | 469,949 | | 34,757 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.5 6.94 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 14-L2 | | | | | | |
| 1987 | 40,950.00 | 39,156 | 37,239 | 3,711 | 1.43 | 2,595 |
| 1994 | 56,919.24 | 51,210 | 48,703 | 8,216 | 2.70 | 3,043 |
| 1995 | 56,954.17 | 50,587 | 48,111 | 8,843 | 2.93 | 3,018 |
| 1996 | 39,318.01 | 34,466 | 32,779 | 6,539 | 3.13 | 2,089 |
| 1997 | 131,915.22 | 114,093 | 108,508 | 23,407 | 3.32 | 7,050 |
| 1998 | 91,054.63 | 77,624 | 73,824 | 17,231 | 3.50 | 4,923 |
| 1999 | 428,462.38 | 358,794 | 341,231 | 87,231 | 3.74 | 23,324 |
| 2000 | 272,612.02 | 224,387 | 213,403 | 59,209 | 3.92 | 15,104 |
| 2001 | 78,121.61 | 63,200 | 60,106 | 18,016 | 4.07 | 4,427 |
| 2002 | 276,512.88 | 218,832 | 208,120 | 68,393 | 4.28 | 15,980 |
| 2003 | 313,278.93 | 242,697 | 230,817 | 82,462 | 4.44 | 18,573 |
| 2004 | 500,499.55 | 378,728 | 360,189 | 140,311 | 4.58 | 30,636 |
| 2005 | 362,592.17 | 267,593 | 254,494 | 108,098 | 4.70 | 23,000 |
| 2006 | 181,612.81 | 130,144 | 123,773 | 57,840 | 4.84 | 11,950 |
| 2007 | 308,967.13 | 213,774 | 203,309 | 105,658 | 5.01 | 21,089 |
| 2008 | 351,353.90 | 233,369 | 221,945 | 129,409 | 5.18 | 24,982 |
| 2009 | 145,773.34 | 91,954 | 87,453 | 58,320 | 5.41 | 10,780 |
| 2010 | 19,137.35 | 11,304 | 10,751 | 8,386 | 5.72 | 1,466 |
| 2011 | 547,089.54 | 297,507 | 282,943 | 264,147 | 6.08 | 43,445 |
| 2012 | 937,638.78 | 457,661 | 435,258 | 502,381 | 6.55 | 76,699 |
| 2013 | 370,304.57 | 157,268 | 149,569 | 220,736 | 7.11 | 31,046 |
| 2014 | 674,264.83 | 238,690 | 227,006 | 447,259 | 7.76 | 57,636 |
| 2015 | 1,041,132.71 | 289,955 | 275,761 | 765,372 | 8.42 | 90,899 |
| 2016 | 518,888.77 | 102,532 | 97,513 | 421,376 | 9.14 | 46,102 |
| 2017 | 1,863,089.65 | 208,293 | 198,097 | 1,664,993 | 9.94 | 167,504 |
| 2018 | 1,510,658.65 | 51,211 | 48,704 | 1,461,955 | 10.70 | 136,631 |
| | 11,119,102.84 | 4,605,029 | 4,379,606 | 6,739,497 | | 873,991 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.86

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2005 | 88,525.54 | 78,197 | 88,526 | | | |
| 2006 | 167,181.74 | 136,532 | 167,182 | | | |
| 2007 | 92,571.35 | 69,429 | 89,010 | 3,561 | 3.75 | 950 |
| 2008 | 183,961.92 | 125,707 | 161,160 | 22,802 | 4.75 | 4,800 |
| 2010 | 105,031.16 | 57,767 | 74,059 | 30,972 | 6.75 | 4,588 |
| 2011 | 54,630.13 | 26,404 | 33,850 | 20,780 | 7.75 | 2,681 |
| 2014 | 93,646.47 | 26,533 | 34,016 | 59,630 | 10.75 | 5,547 |
| 2015 | 55,566.85 | 12,040 | 15,436 | 40,131 | 11.75 | 3,415 |
| 2016 | 159,063.40 | 23,860 | 30,589 | 128,474 | 12.75 | 10,076 |
| 2017 | 56,540.89 | 4,712 | 6,041 | 50,500 | 13.75 | 3,673 |
| 2018 | 12,226.84 | 306 | 392 | 11,835 | 14.62 | 810 |
| | 1,068,946.29 | 561,487 | 700,261 | 368,685 | | 36,540 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 3.42

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 2011 | 1,032,019.73 | 748,214 | 747,980 | 284,040 | 2.75 | 103,287 |
| 2012 | 19,826.01 | 12,391 | 12,387 | 7,439 | 3.75 | 1,984 |
| 2013 | 27,319.52 | 14,343 | 14,339 | 12,981 | 4.75 | 2,733 |
| 2016 | 184,808.87 | 41,582 | 41,569 | 143,240 | 7.75 | 18,483 |
| | 1,263,974.13 | 816,530 | 816,275 | 447,699 | | 126,487 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 | | | | | | 10.01 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2007 | 15,018.20 | 11,264 | 10,574 | 4,444 | 3.75 | 1,185 |
| 2009 | 9,733.27 | 6,002 | 5,634 | 4,099 | 5.75 | 713 |
| 2010 | 1,378,346.58 | 758,091 | 711,640 | 666,707 | 6.75 | 98,771 |
| 2011 | 3,879,161.82 | 1,874,915 | 1,760,032 | 2,119,130 | 7.75 | 273,436 |
| 2012 | 1,518,961.93 | 632,906 | 594,125 | 924,837 | 8.75 | 105,696 |
| 2013 | 826,747.38 | 289,362 | 271,632 | 555,115 | 9.75 | 56,935 |
| 2014 | 647,291.66 | 183,397 | 172,160 | 475,132 | 10.75 | 44,198 |
| 2015 | 1,107,745.80 | 240,015 | 225,308 | 882,438 | 11.75 | 75,101 |
| 2016 | 427,284.11 | 64,093 | 60,166 | 367,118 | 12.75 | 28,794 |
| 2017 | 637,281.37 | 53,105 | 49,851 | 587,430 | 13.75 | 42,722 |
| 2018 | 285,148.36 | 7,129 | 6,692 | 278,456 | 14.62 | 19,046 |
| | 10,732,720.48 | 4,120,279 | 3,867,814 | 6,864,906 | | 746,597 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.2 6.96 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 18-SQUARE | | | | | | |
| 2017 | 16,889,405.25 | 1,172,800 | 1,938,904 | 14,950,501 | 16.75 | 892,567 |
| | 16,889,405.25 | 1,172,800 | 1,938,904 | 14,950,501 | | 892,567 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 16.8 5.28 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2018

| 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 | | | | | | |
| 2004 | 52,183.85 | 49,575 | 46,550 | 5,634 | 0.75 | 5,634 |
| 2005 | 92,276.80 | 81,511 | 76,536 | 15,741 | 1.75 | 8,995 |
| 2006 | 2,939.36 | 2,400 | 2,254 | 685 | 2.75 | 249 |
| 2008 | 4,000.00 | 2,733 | 2,566 | 1,434 | 4.75 | 302 |
| 2009 | 2,782.50 | 1,716 | 1,611 | 1,172 | 5.75 | 204 |
| 2011 | 5,890.03 | 2,847 | 2,673 | 3,217 | 7.75 | 415 |
| 2018 | 22,650.00 | 566 | 532 | 22,118 | 14.62 | 1,513 |
| | 182,722.54 | 141,348 | 132,722 | 50,001 | | 17,312 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 2.9 9.47 |

PART III. EXPERIENCED NET SALVAGE

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2013 TRANSACTION YEAR | | | | |
| 332.00 | 86,369.90 | 110,707.22 | 5,003.15 | 105,704.07- |
| 333.00 | 1,139,579.15 | | 2,280.00 | 2,280.00 |
| 353.00 | 19,209,946.84 | | | |
| 354.00 | 26,672,030.47 | 52,404.33 | 21,545.30 | 30,859.03- |
| 367.00 | 64,410,941.26 | 4,775.12 | | 4,775.12- |
| 369.00 | 1,364,856.45 | 16,814.27 | | 16,814.27- |
| 371.00 | 268,962.86 | | | |
| 374.02 | 23,387.36 | | 27,420.00 | 27,420.00 |
| 376.00 | 1,870,499.94 | 747,887.22 | 1,189.20 | 746,698.02- |
| 378.00 | 297,426.48 | 4,250.25 | | 4,250.25- |
| 380.00 | 1,835,853.23 | 2,288,490.39 | 17,655.00 | 2,270,835.39- |
| 381.00 | 2,834,845.11 | 19,726.21 | | 19,726.21- |
| 382.00 | 16,038.21 | 537,428.34 | 52,455.00 | 484,973.34- |
| 385.00 | 284,355.69 | 1,345.51 | | 1,345.51- |
| 392.01 | 1,305.91 | | 395.00 | 395.00 |
| 392.02 | 1,125,399.41 | | 269,669.60 | 269,669.60 |
| 392.03 | 35,126.83 | | 7,001.00 | 7,001.00 |
| 394.00 | 19,705.34 | | 1,378.00 | 1,378.00 |
| 396.00 | 348,426.45 | | 14,595.00 | 14,595.00 |
| 397.02 | 616,981.81 | | 1,500.00 | 1,500.00 |
| | 122,462,038.70 | 3,783,828.86 | 422,086.25 | 3,361,742.61- |
| 2014 TRANSACTION YEAR | | | | |
| 325.05 | 212.31 | | | |
| 332.00 | 93,594.65 | 18,235.15 | 233.94 | 18,001.21- |
| 333.00 | 41,478.31 | 931.22 | | 931.22- |
| 353.00 | 940,118.96 | | | |
| 354.00 | | 198,480.85 | 46,545.96 | 151,934.89- |
| 367.00 | 46,828.17 | 4,371.66 | 8,245.91 | 3,874.25 |
| 369.00 | 20,043.00 | 25,309.18 | | 25,309.18- |
| 371.00 | 23,755.03 | 1,334.47 | | 1,334.47- |
| 375.00 | 13,967.65 | 4,558.68 | | 4,558.68- |
| 376.00 | 1,029,181.37 | 2,866,887.68 | 4,319.29 | 2,862,568.39- |
| 378.00 | 96,478.68 | 2,888.47 | | 2,888.47- |
| 380.00 | 497,454.71 | 2,041,616.18 | | 2,041,616.18- |
| 382.00 | 554,561.07 | 210,444.89 | | 210,444.89- |
| 385.00 | 3,796.82 | | | |
| 391.01 | 3,226.19 | | 500.00 | 500.00 |
| 392.01 | 1,305.91 | | 732.00 | 732.00 |
| 392.02 | 905,056.94 | | 205,005.76 | 205,005.76 |
| 392.03 | 16,460.94 | | 5,932.40 | 5,932.40 |
| 396.00 | 576,796.95 | | 139,339.00 | 139,339.00 |
| 397.02 | 199,421.58 | | | |
| | 5,063,739.24 | 5,375,058.43 | 410,854.26 | 4,964,204.17- |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

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

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2015 TRANSACTION YEAR | | | | |
| 325.05 | | 85.75 | | 85.75- |
| 332.00 | 56,746.56 | 21,958.39 | | 21,958.39- |
| 353.00 | 84.77 | 2,033.61 | | 2,033.61- |
| 354.00 | 2,194.76 | | | |
| 367.00 | 52,311.94 | 7,942.09 | | 7,942.09- |
| 369.00 | 4,843.25 | | | |
| 376.00 | 2,012,707.46 | 2,908,542.80 | 2,921.33 | 2,905,621.47- |
| 378.00 | 205,145.22 | 4,840.00 | | 4,840.00- |
| 380.00 | 96,724.74 | 2,682,198.11 | | 2,682,198.11- |
| 381.00 | 1,787,683.73 | | | |
| 382.00 | 296,172.04 | 210,568.45 | | 210,568.45- |
| 385.00 | 67,090.51 | 1,046.77 | | 1,046.77- |
| 391.01 | 11,361.98 | | 10,560.00 | 10,560.00 |
| 392.01 | 3,632.07 | | 2,166.50 | 2,166.50 |
| 392.02 | 954,535.75 | | 235,024.30 | 235,024.30 |
| 392.03 | 60,685.07 | | 1,460.00 | 1,460.00 |
| 396.00 | 223,684.08 | | 48,665.00 | 48,665.00 |
| 397.02 | 89,901.29 | | 25,640.00 | 25,640.00 |
| | 5,925,505.22 | 5,839,215.97 | 326,437.13 | 5,512,778.84- |
| 2016 TRANSACTION YEAR | | | | |
| 332.00 | 393,167.86 | 49,267.80 | | 49,267.80- |
| 333.00 | 18,573.55 | | | |
| 334.00 | | 2,020.61 | | 2,020.61- |
| 353.00 | 85,660.90 | 14,790.56 | | 14,790.56- |
| 367.00 | 52,139.12 | | | |
| 369.00 | 50,232.66 | 1,169.58 | | 1,169.58- |
| 374.02 | | | 2,030.00 | 2,030.00 |
| 376.00 | 1,579,939.06 | 2,609,528.76 | 17,327.34 | 2,592,201.42- |
| 378.00 | 30,781.50 | | | |
| 380.00 | 29,830.52 | 3,299,077.29 | | 3,299,077.29- |
| 381.00 | 1,071,041.41 | | | |
| 382.00 | 199,140.21 | 184,575.20 | | 184,575.20- |
| 385.00 | 9,866.74 | | | |
| 392.02 | 640,054.00 | | 127,628.30 | 127,628.30 |
| 392.03 | 3,900.00 | | 1,755.00 | 1,755.00 |
| 396.00 | 126,284.34 | | 30,120.00 | 30,120.00 |
| | 4,290,611.87 | 6,160,429.80 | 178,860.64 | 5,981,569.16- |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

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 | | | | |
| 332.00 | 125,605.50 | 40,338.44 | | 40,338.44- |
| 333.00 | 1,538,246.94 | 6,076.36 | 5,291.50 | 784.86- |
| 353.00 | | 1,860.42 | | 1,860.42- |
| 354.00 | 17,855.81 | | | |
| 367.00 | 399,564.05 | | | |
| 369.00 | 354,782.94 | 67,742.63 | | 67,742.63- |
| 371.00 | 25,089.70 | | | |
| 374.02 | 63.65 | | | |
| 375.00 | 81,587.57 | | | |
| 376.00 | 2,212,830.06 | 4,619,315.15 | 8,190.01 | 4,611,125.14- |
| 378.00 | 603,911.21 | 90,818.73 | | 90,818.73- |
| 380.00 | 495,372.42 | 3,323,727.20 | | 3,323,727.20- |
| 381.00 | 3,575,524.23 | | | |
| 382.00 | 366,638.56 | 153,358.51 | | 153,358.51- |
| 385.00 | 78,071.21 | | | |
| 391.01 | 3,630.58 | | | |
| 392.01 | 46,196.74 | | 6,343.75 | 6,343.75 |
| 392.02 | 3,056,866.98 | | 279,671.00 | 279,671.00 |
| 392.03 | 151,420.11 | | 10,086.50 | 10,086.50 |
| 394.00 | 100,844.16 | | | |
| 396.00 | 1,593,671.97 | | 4,295.00 | 4,295.00 |
| 397.02 | 12,380.36 | | 5,540.00 | 5,540.00 |
| | 14,840,154.75 | 8,303,237.44 | 319,417.76 | 7,983,819.68- |
| TOTAL | 152,582,049.78 | 29,461,770.50 | 1,657,656.04 | 27,804,114.46- |