

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES AND EQUITABLE DIVISIONS COMBINED

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2019

Prepared by:



*Excellence Delivered **As Promised***

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Pittsburgh, Pennsylvania

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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 in service. The results of our study as of September 30, 2019 are presented in the attached report. The results of our study as of September 30, 2018 are presented in our report titled "2018 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2018". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2018.

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. INTRODUCTION

**PEOPLES NATURAL GAS COMPANY LLC
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Peoples Natural Gas Company LLC to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of September 30, 2019 for the two divisions combined.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2017.

BASIS OF STUDY

Depreciation and Amortization

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1983 and the equal life group (ELG) procedure for property installed subsequent to 1982. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2017 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2017 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

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

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units

retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

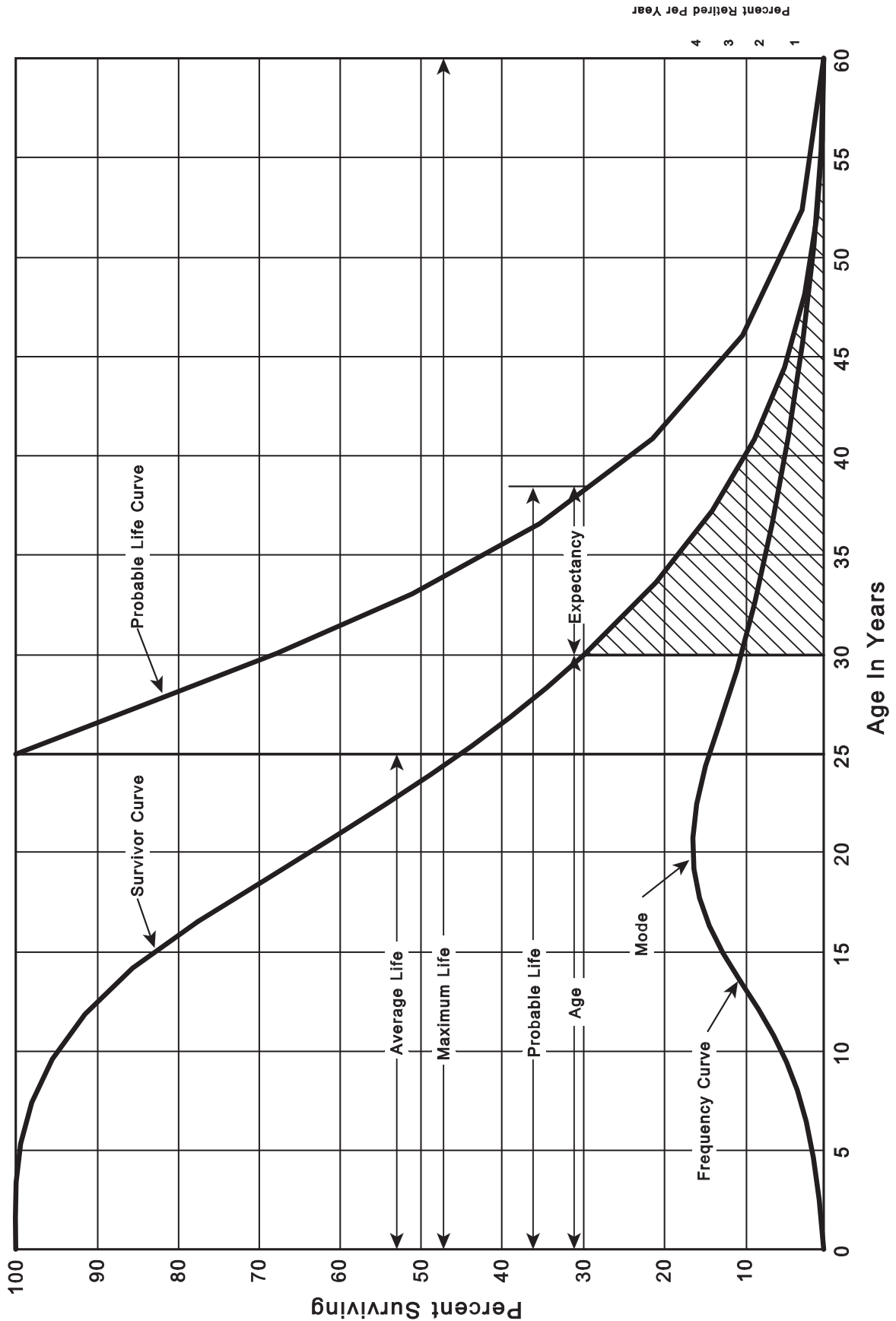


Figure 1. A Typical Survivor Curve and Derived Curves

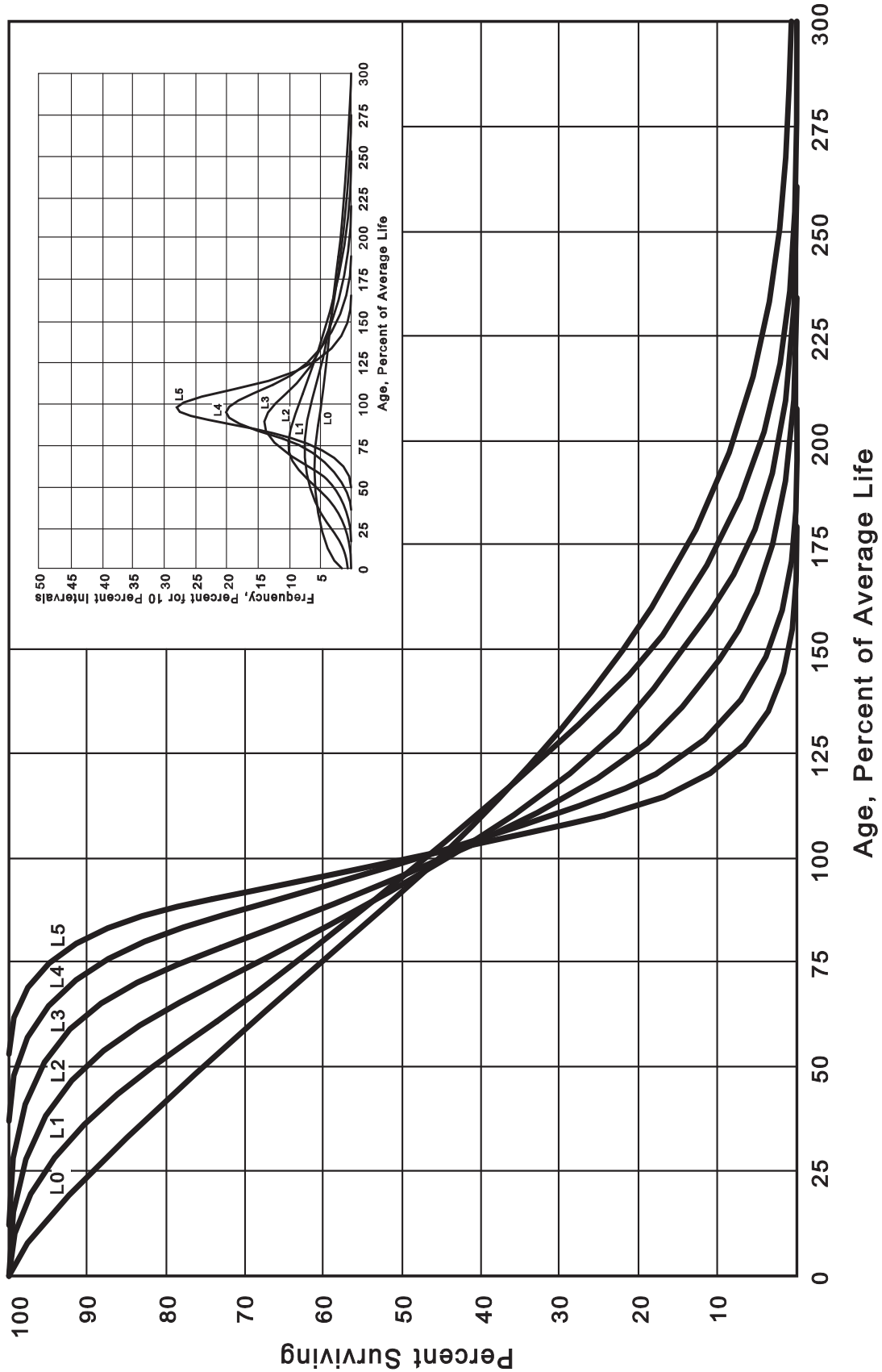


Figure 2. Left Modal or "L" lowa Type Survivor Curves

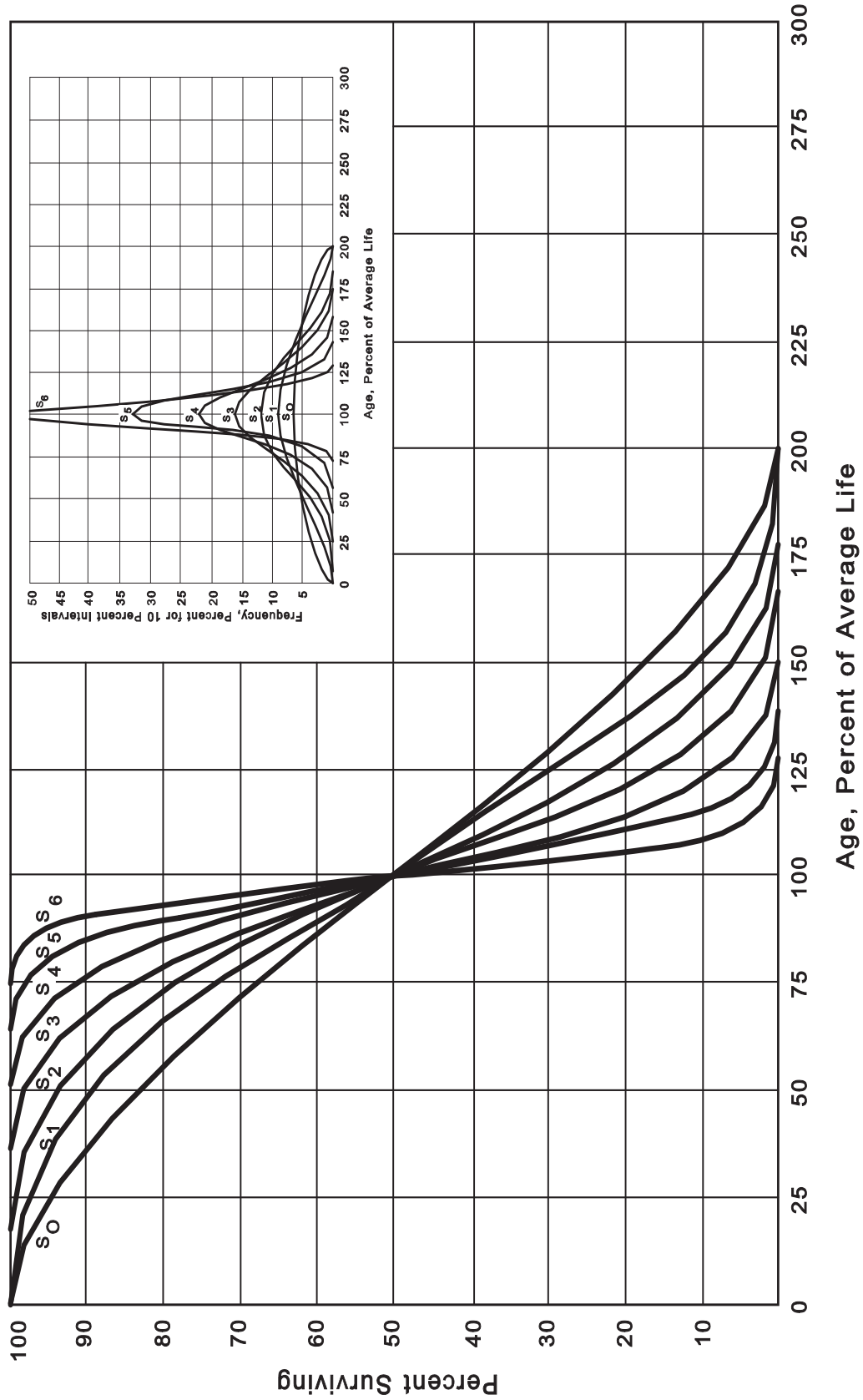


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

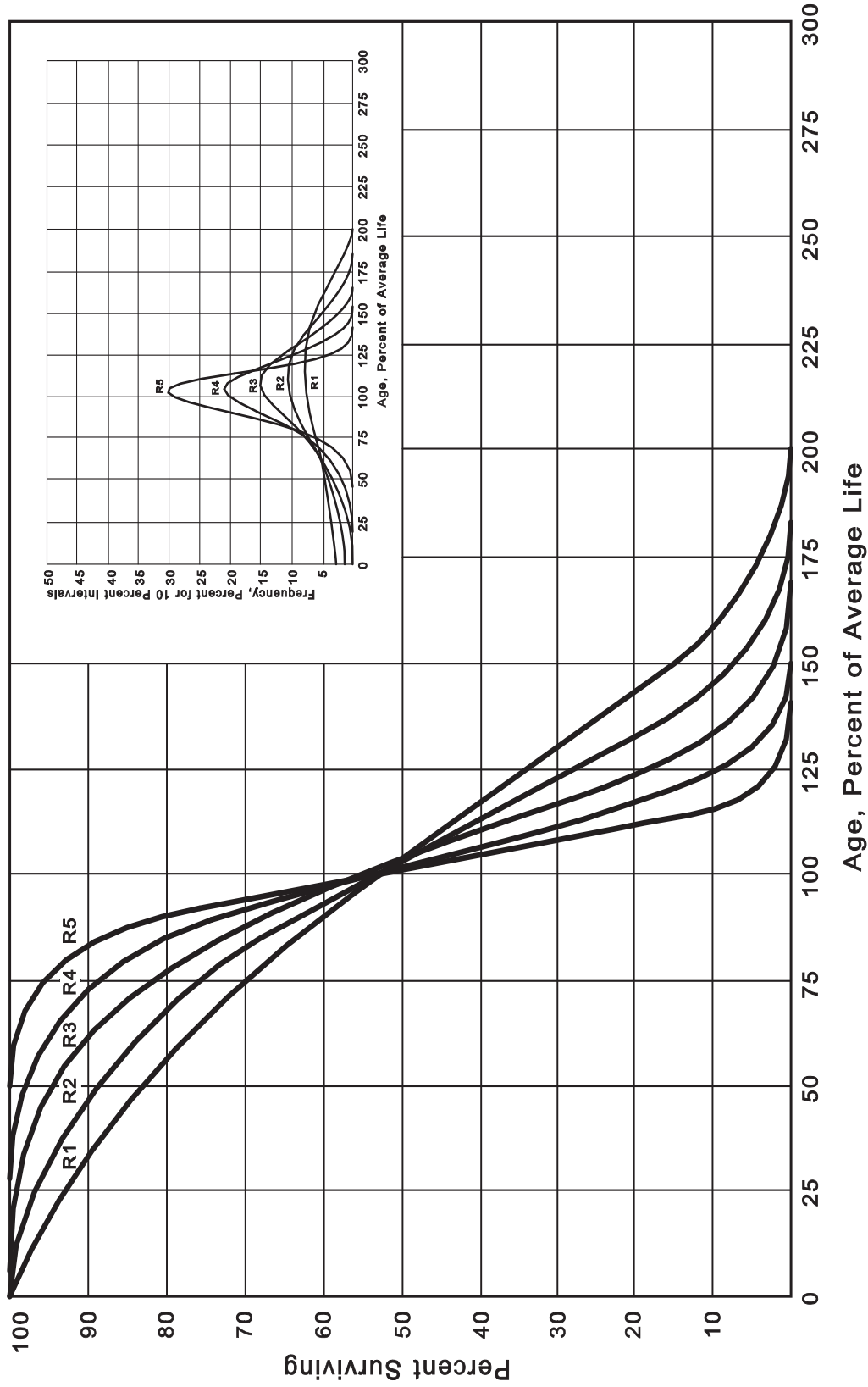


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

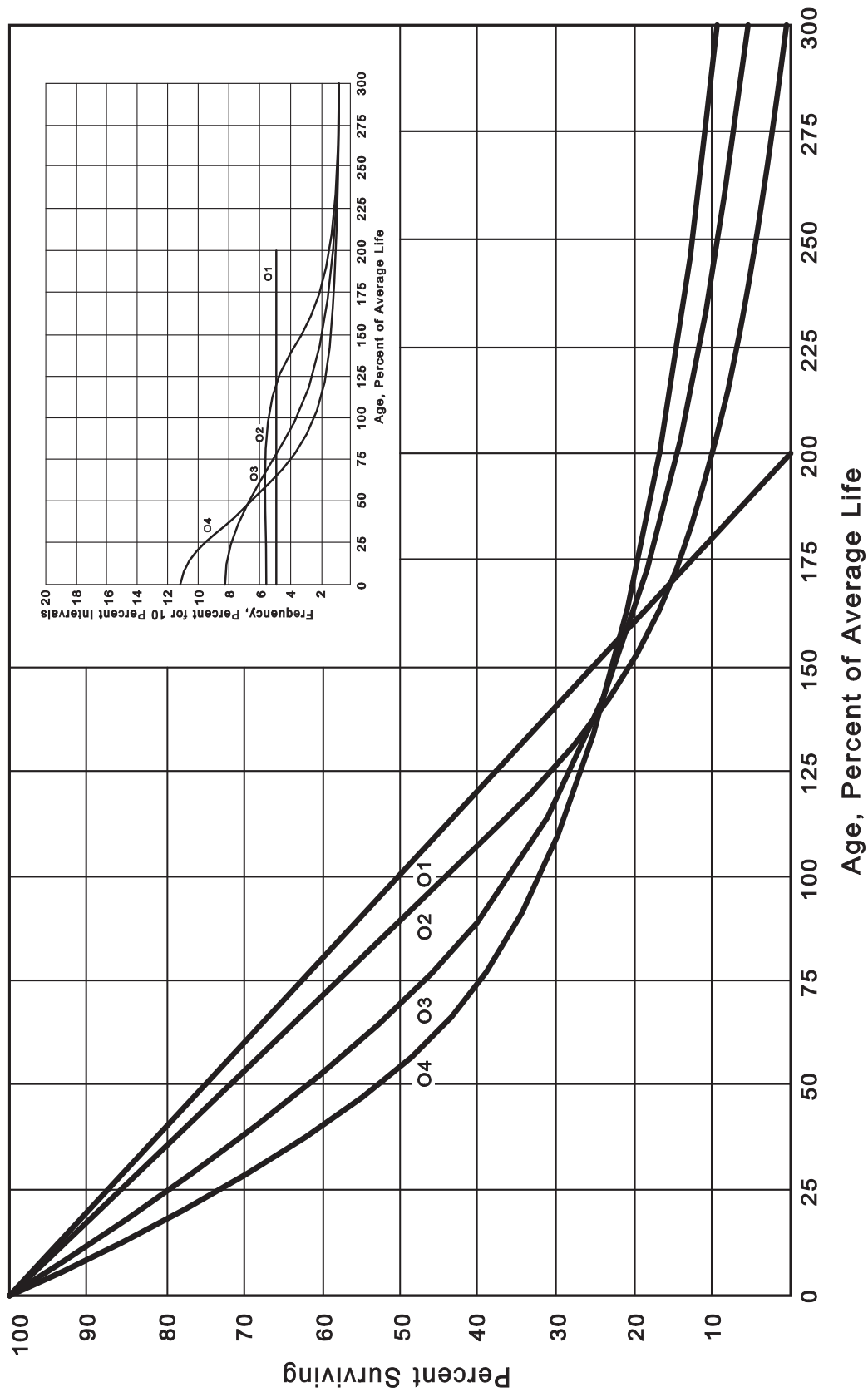


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Age Interval (12)	Age Interval (13)	
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2009		5	11	12	13	14	15	16	18	20	113	7½-8½	
2010			6	12	13	15	16	17	19	19	124	6½-7½	
2011				6	13	15	16	17	19	19	131	5½-6½	
2012					7	14	16	17	19	20	143	4½-5½	
2013						8	18	20	22	23	146	3½-4½	
2014							9	20	22	25	150	2½-3½	
2015								11	23	25	151	1½-2½	
2016									11	24	153	½-1½	
2017										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2008-2017

Placement Band 2003-2017

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)			
2003	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2007	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

Exposures at age 0	= amount of addition	=	\$750,000
Exposures at age ½	= \$750,000- \$ 8,000	=	\$742,000
Exposures at age 1½	= \$742,000- \$18,000	=	\$724,000
Exposures at age 2½	= \$724,000- \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	= \$685,000- \$22,000	=	\$663,000

For the entire experience band 2008-2017 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2008-2017
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at Beginning of Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(12)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(13)		
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2008	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2009		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2010			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2011				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2012					660 ^a	653	639	623	628	609	3,789	4½-5½	
2013						750 ^a	742	724	685	663	4,332	3½-4½	
2014							850 ^a	841	821	799	4,955	2½-3½	
2015								960 ^a	949	926	5,719	1½-2½	
2016									1,080 ^a	1,069	6,579	½-1½	
2017										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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

Experience Band 2008-2017

Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life

appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 IOWA curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

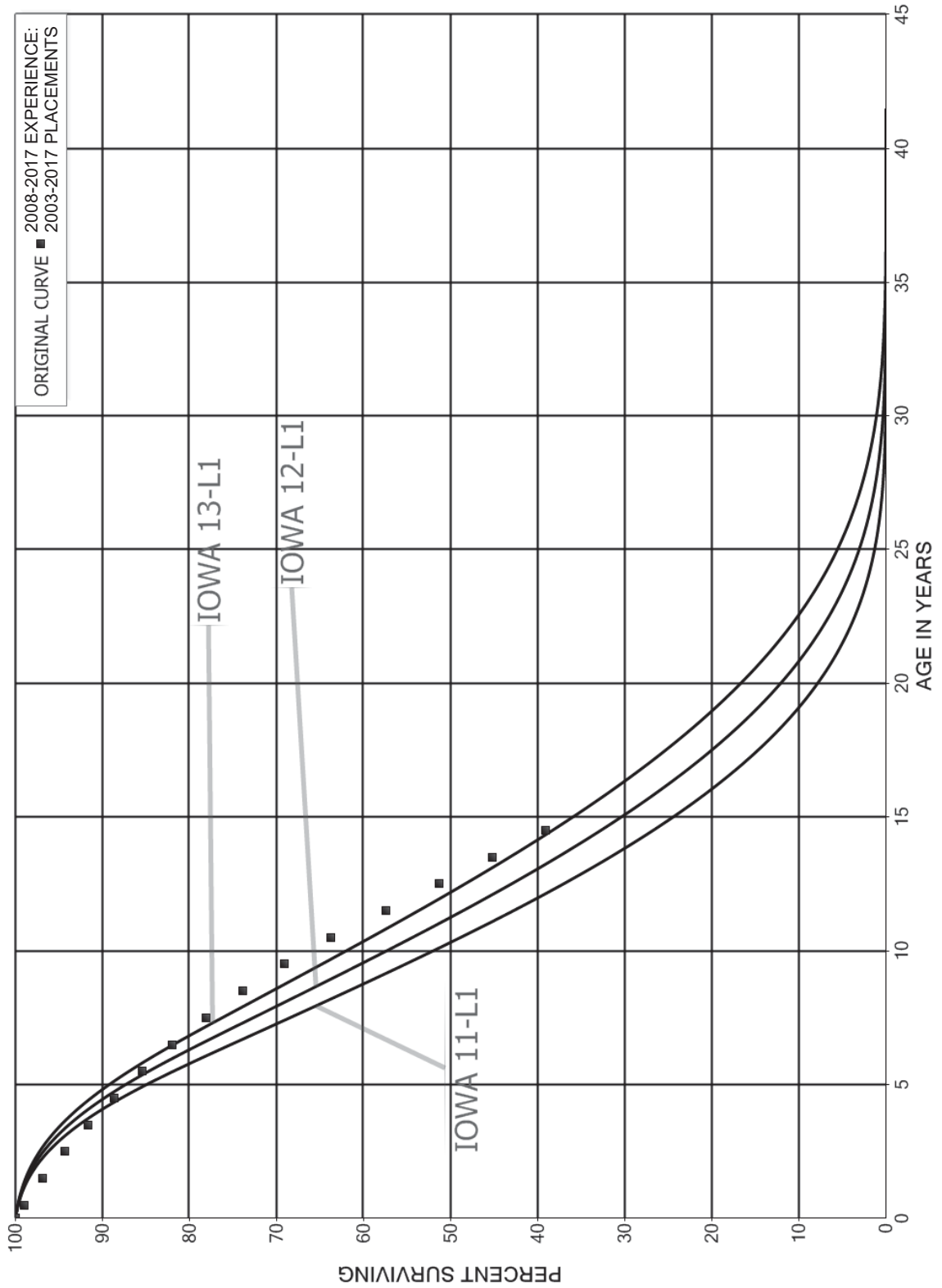


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

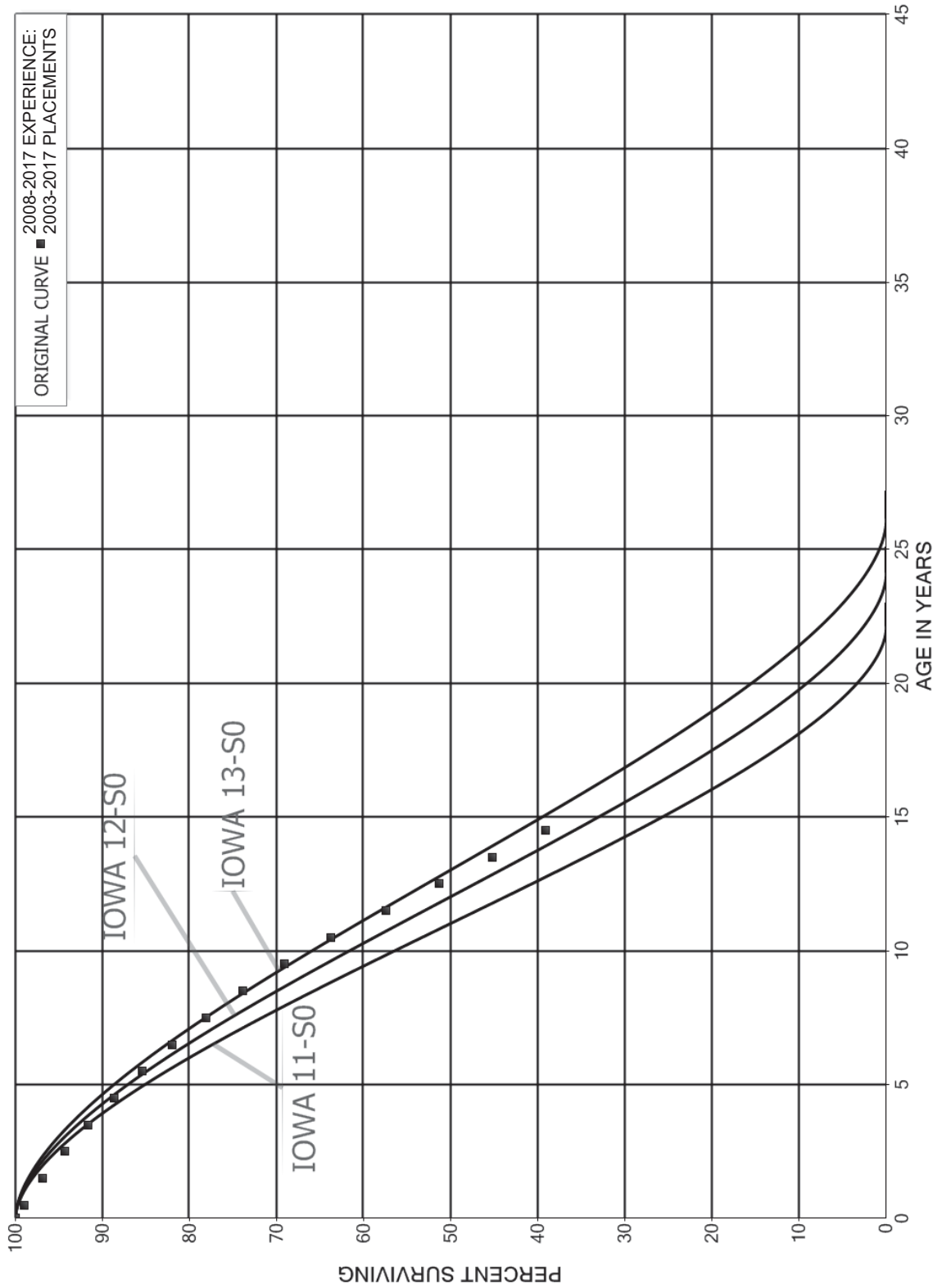


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

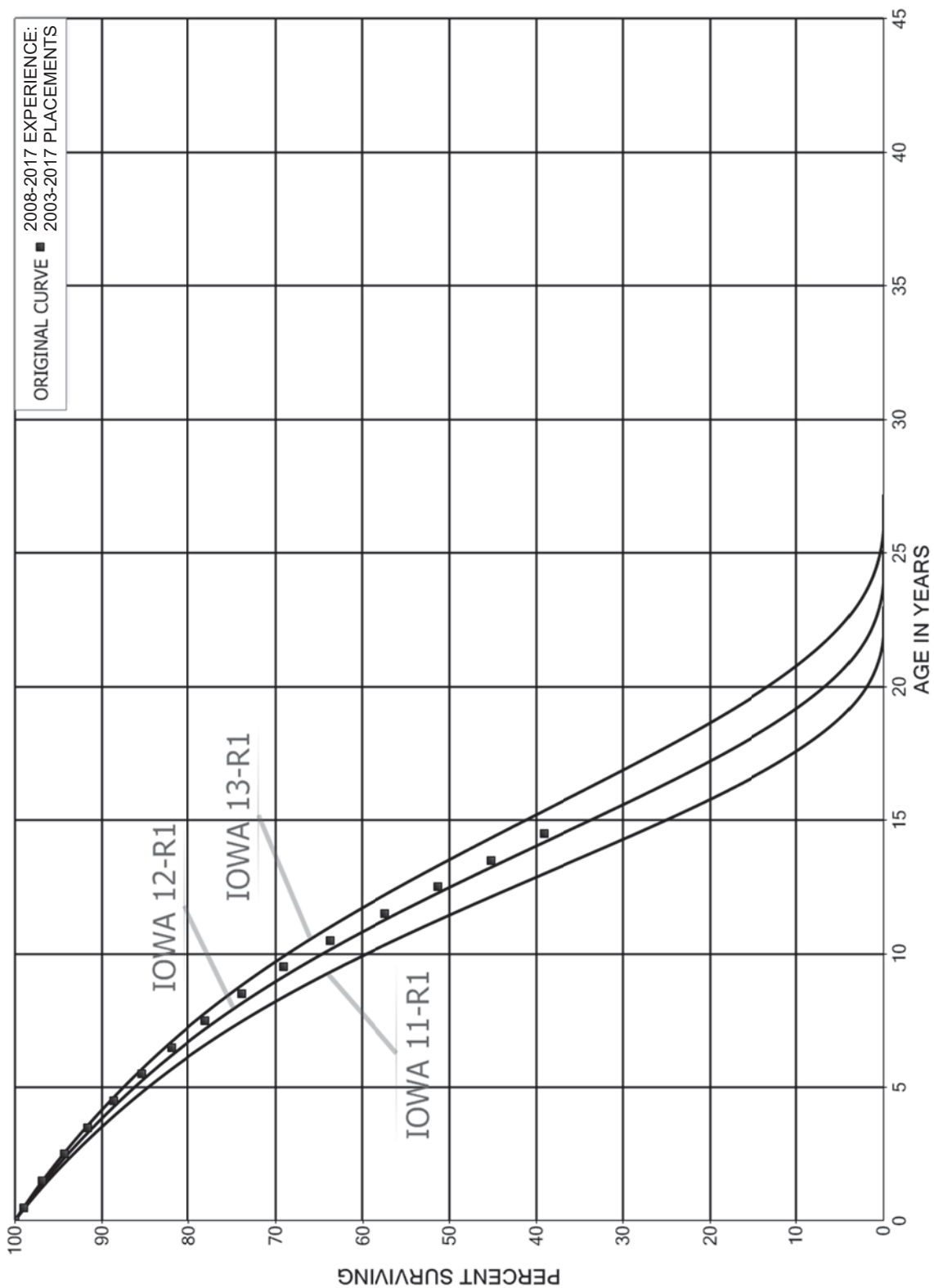
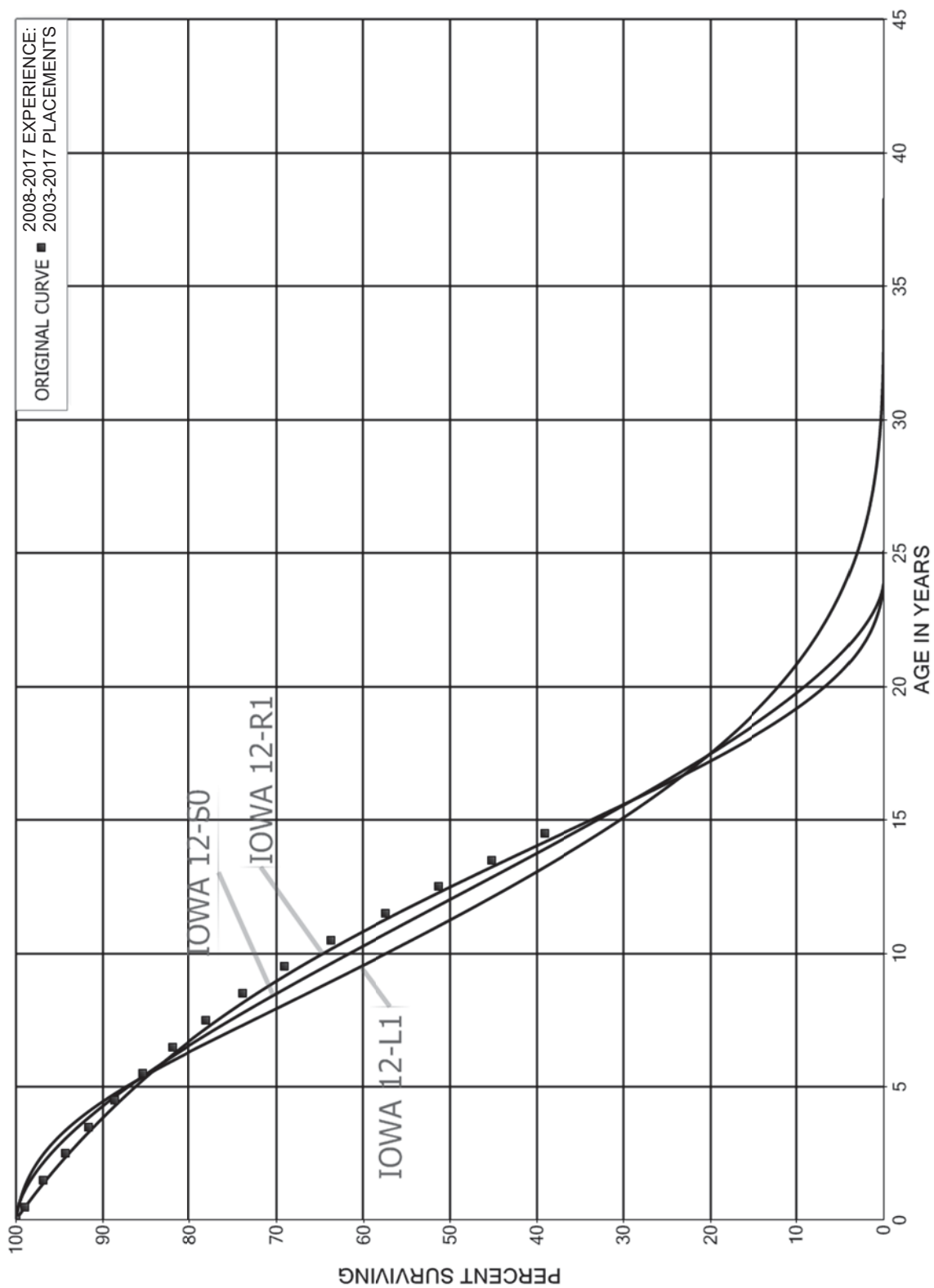


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

May 8, 2018

- Clever Road City Gate Station
- RA 140 District Regulator Station
- RA 64 District Regulator Station
- Pruitt Regulator Station
- Hays Regulator Station
- Michelina Regulator Station
- Whitaker Regulator Station

May 15 and 16, 2013

- Dice Compressor Station
- Chalfont Regulating Station
- Jones Lane/LaSalle Meter Station
- Newtown Regulator Station (LS1183)
- Chestnut Regulator Station (LS1718)
- Pitt Street Shop
- Westinghouse Suite 303 Meter Station

April 23, 2013

- Region B Service Center
- Hays City Gate Station
- Perrymont M & R Station
- D317 Main Replacement Project
- Pannier City Gate Station

August 14, 2008

Rager Mountain Compressor Station
Laurel Ridge Compressor Station
Greensburg Service Center
Armbrust Compressor Station
Pardos Excess Station
Wilksburg Service Center - Pitt Street
Pitt Street LS Station

July 29 & 30, 2008

Main replacement project - Eastmont Ave, Dormont, PA
Hays City Gate Station
Whitaker M & R Station
Industrial M & R Station - US Steel Mixing Plant
Michellina St M & R Station
Tepe Regulator Station
Crooked Creek Compressor Station
Crooked Creek Service Center
Shoemaker Compressor Station

January 27, 2004

Training Center
Region "A" Operating Center
Sheridan Plaza Regulator Station
Youghiogheny Regulator Station
Pruett Regulator Station
Clever Road Regulator Station
Baldwin Road Regulator Station
Moultrie Regulator Station

August 26, 2003

Altoona Service Center
Lynndale & 49th Street Regulator Station (LS2765)
Oak Ave. and 60th Street Regulator Station (LS1723)
Shinkles Mill Road Regulator Station (LS1194)
Stevens Border Station (XS217)
Rager Mountain Compressor Station
Laurel Ridge Compressor Station
Johnstown Service Center
Greensburg Service Center

August 27, 2003

Gibsonia Service Center
Wilksburg Service Center - Pitt Street
Allenby Ave. and Braddock Ave. Regulator Station (LS1475)
Chalfont Border Station

July 2, 1996

Dice Compressor Station
McKeesport Station
Chalfont Regulating Station
Beacon Hill LS Station
Forest Hills Service Center

October 17, 1990

Altoona Division Headquarters
Regulating Station LS-1723 at 60th Street and Oak Avenue
Johnstown Division Headquarters
Regulating Station LS-2568
Rager Mountain Compressor Station
Laurel Ridge Compressor Station
Regulating Station XS-292

October 18, 1990

Central Division Headquarters
Southern Division Headquarters
Wall Compressor Station
Cooper Central Warehouse
Gibson Compressor Station
Pittsburgh Division Headquarters

October 1, 1985

Hopewell District Office
Blackhawk Transmission Regulator Station
Western Division Headquarters
Pittsburgh Division Headquarters

October 2, 1985

Northern Division Headquarters
Leechburg Shop
Roaring Run Compressor Station
Girty Compressor Station
Indiana District Office
Valley Compressor Station
Baum Compressor Station
Truittsburg Compressor Station

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other

conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the list below.

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

<u>Account No.</u>	<u>Account Name</u>
325.02	Producing Leaseholds
327.00	Field Compressor Station Structures
328.00	Field Measuring and Regulating Station Structures
329.00	Other Structures
330.00	Producing Gas Wells - Well Construction
331.00	Producing Gas Wells - Well Equipment
332.00	Field Lines
333.00	Field Compressor Station Equipment
334.00	Measuring and Regulating Station Equipment
335.00	Drilling and Cleaning Equipment
337.00	Other Equipment
351.00	Structures and Improvements
353.00	Lines
354.00	Compressor Station Equipment
366.02	Structures and Improvements – Measuring and Regulating
366.03	Structures and Improvements – Other
367.00	Mains
368.00	Compressor Station Equipment
369.00	Measuring and Regulating Station Equipment
371.00	Other Equipment
376.01	Mains – Installations 1970 and Prior
376.02	Mains – Installations 1971 and Subsequent
378.01	Measuring and Regulating Station Equipment - General
380.00	Services
381.00	Meters
382.00	Meter Installations
385.00	Industrial Measuring and Regulating Station Equipment
386.00	Other Property on Customer Premises
387.00	Other Equipment
392.01	Transportation Equipment - Automobiles

392.02	Transportation Equipment - Trucks
392.03	Transportation Equipment - Trailers
392.04	Transportation Equipment - Dual Fuel Kits
396.00	Power Operated Equipment

Account 376, Mains, is the largest depreciable group, representing 50 percent of the total depreciable plant, and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. This account has been further subdivided into two depreciable categories due to different service life characteristics. The survivor curve charts for each category are presented on pages VI-175 and VI-180 and the life tables for the experience and placement bands plotted on the chart immediately follow.

The first depreciable group for this account includes all distribution mains installed prior to 1971. Bare steel mains are the primary type included in this depreciable category. The second depreciable group includes all distribution mains installed in 1971 and subsequent years. Plastic mains are the primary type included in this category although a significant portion of the post-1970 investment includes coated and wrapped, cathodically-protected steel mains. The service life expectations for plastic mains and the coated and wrapped, cathodically-protected steel mains are similar.

The survivor curve estimate for mains installed prior to 1971 is the Iowa 80-S0. This estimate is based primarily on the statistical indication for the period 1938-2017 for

Mains installed during the period 1875-1970. In recent years the Company has had programs in place that focused on the replacement of older pipe, and the expectation is these programs will continue going forward. The Company has had a proactive replacement program since 2001 that focuses on the replacement of older, bare steel mains with a history of leaks. The Company has also been proactive in replacing older cast iron pipe. In 2011, the Company implemented a Distribution Integrity Management Program (“DIMP”). As part of the DIMP, the Company prioritizes mainline replacement investment based on the assessment of risk factors such as material, diameter, age, type of leak, pressure, proximity to dwelling and ground cover. The Company expects that capital spending on mainline replacements will continue to increase based in part on the DIMP. This increased spending will impact the level of retirements for mains as well as for older gas services.

The statistical analysis indicated that best fitting survivor curves had service lives somewhat longer than the current estimate. The Iowa 80-S0 survivor curve represents a very good fit of the experienced survivor characteristics for the 1875-1970 placement band through age 119, and also takes into consideration future plans for the assets in this account. The estimate is at the upper end of the range of estimates used by other gas companies.

The survivor curve estimate for mains installed in 1971 and subsequent is the 75-R2.5 and is based on judgment which includes consideration of the Company’s retirement experience during the period 1971-2017. Management expects longer service lives for mains installed in 1971 and subsequent due to the predominant use of plastic for distribution mains. The Company started installing plastic pipe in the late

1960s and plastic has become the primary type of distribution mains installed since the 1970s. Also, since 1970, it has been the Company's practice to installed coated and wrapped, cathodically-protected steel pipe, which has significantly curtailed corrosion as a primary cause of retirement for steel mains.

The discussion above related to mains also influences the service life. Account 380.00, Services. Account 380.00 represents 20 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1939 through 2017. The survivor curve estimate for the periods 1939 through 2017 and 1978 through 2017 was selected to analyze the rates of retirements of services. The current indication is that an Iowa 53-R2 survivor curve is being experienced, based on the statistical analysis for recent history, 1978-2017 and the overall period, 1939-2017. Discussions with operating and managing personnel as well as field observations related to reasons for retirement indicated that little change over the last few years or in the next few years are expected. Thus, a slight change to a longer average service life and survivor curve from the last study.

For Account 375.3, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. An interim survivor curve was estimated for the major structures, based primarily upon the statistical analysis of the interim retirements that have been experienced by the Company's large buildings. The interim survivor curve for the major structure is an Iowa 90-R1.

The estimates for land, leaseholds, and rights-of-way represented by Accounts 320.01, 325.02, 325.03, 325.04, 350.11, 350.21, 352.11, 352.12, 365.02, 374.04, and

389.02 were based on a review of the ages and magnitude of experienced retirements and a consideration of the survivor curves of the physical plant with which the rights are associated. Generally, the rates of retirement have been small during the early portion of the life cycles and are of use only in defining the foreportion of the estimated survivor curves. The maximum lives of the estimated curves generally coincide with the maximum lives of the survivor curves determined for the associated physical plant.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses, the nature of the equipment and the typical range of lives used in the industry.

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

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

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

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2019, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 15-R4 Survivor curve and a September 30, 2019 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 15-R4 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:

CALCULATION DATE... 9-30-2019
 SURVIVOR CURVE.... 15-R4

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	0.750	0.375	0.00568	0.00568000000	2019	6.20775990311	87.497283	0.0709	0.0266
0.750	1.750	1.250	0.01735	0.01388000000	2018	7.08115131784	99.985646	0.0708	0.0885
1.750	2.750	2.250	0.04036	0.01793777778	2017	7.06524242895	99.956791	0.0707	0.1591
2.750	3.750	3.250	0.08693	0.02674769231	2016	7.04289969390	99.893145	0.0705	0.2291
3.750	4.750	4.250	0.17593	0.04139529412	2015	7.00882820069	99.761718	0.0703	0.2988
4.750	5.750	5.250	0.33273	0.06337714286	2014	6.95644198220	99.507389	0.0699	0.3670
5.750	6.750	6.250	0.59375	0.09500000000	2013	6.87725341077	99.044146	0.0694	0.4338
6.750	7.750	7.250	1.00783	0.13901103448	2012	6.76024789353	98.243355	0.0688	0.4988
7.750	8.750	8.250	1.61782	0.19609939394	2011	6.59269267932	96.930529	0.0680	0.5610
8.750	9.750	9.250	2.46980	0.26700540541	2010	6.36114027964	94.886719	0.0670	0.6198
9.750	10.750	10.250	3.59798	0.35102243902	2009	6.05212635743	91.852828	0.0659	0.6755
10.750	11.750	11.250	4.97066	0.44183644444	2008	5.65569691570	87.568506	0.0646	0.7268
11.750	12.750	12.250	6.52858	0.53294530612	2007	5.16830604042	81.818888	0.0632	0.7742
12.750	13.750	13.250	8.50778	0.64209660377	2006	4.58078508547	74.300708	0.0617	0.8175
13.750	14.750	14.250	11.37567	0.79829263158	2005	3.86059046780	64.358982	0.0600	0.8550
14.750	15.750	15.250	13.88073	0.91021180328	2004	3.00633825037	51.730784	0.0581	0.8860
15.750	16.750	16.250	14.27537	0.87848430769	2003	2.11199019488	37.652737	0.0561	0.9116
16.750	17.750	17.250	12.27521	0.71160637681	2002	1.31694485263	24.377444	0.0540	0.9315
17.750	18.750	18.250	8.97039	0.49152821918	2001	0.71537755464	13.754643	0.0520	0.9490
18.750	19.750	19.250	5.55729	0.28869038961	2000	0.32526825024	6.490804	0.0501	0.9644
19.750	20.750	20.250	2.75984	0.13628839506	1999	0.11277885791	2.332241	0.0484	0.9801
20.750	21.750	21.250	0.86707	0.04080329412	1998	0.02423301332	0.518787	0.0467	0.9924
21.750	22.750	22.250	0.08517	0.00382786517	1997	0.00191743367	0.042664	0.0449	0.9990
22.750	22.950	22.850	0.00008	0.00000350109	1996	0.00000035011	0.000008	0.0438	1.0000
TOTAL			100.00000						

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2019), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.08115131784 for 2018 equals one-half of 0.01388000000 plus all of the succeeding figures in column 5. Only three-quarters of the annual accrual for the

vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2019 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to September 30. Inasmuch as the overall calculation is centered on September 30, 2019, the accrual for 2019 installations (during the twelve months) represents only one-half of one year, one-quarter of the year prior to September 30 plus three quarters year following September 30. For this reason, the first figure in column 7, for vintage 2019, equals the group annual accrual for 2019 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 15-R4 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of September 30, 2019.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

	<u>Account</u>	<u>Amortization Period, Years</u>
391,	Office Furniture and Equipment	
	Furniture	20
	Computers	5
	Equipment	15
394,	Tools, Shop and Garage Equipment	25
394.01,	Dual Fuel Stations	15
397,	Communication Equipment	15
397.01,	Communication Equipment – Radio	10
397.02,	Communication Equipment – Telephone	15
397.03,	Communication Equipment – Microwave	18
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of September 30, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization

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

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2014 through September 30, 2018. The data for the last three months of 2018 are based on estimated experience. Results of the calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2014 through 2018 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of September 30, 2019. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2019, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2019. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2019. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2014 through 2018.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2014-2018 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2014-2018, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-11.

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, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6)-(7)(3)		(8)-(5)/(6)
						ANNUAL ACCRUAL AMOUNT	RATE	
DEPRECIABLE GAS PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	5,845,747.33	766,798	5,078,949	146,157	2.50	34.7
	OTHER	5-SQ	37,919,561.49	10,845,454	27,074,107	7,472,811	19.71	3.6
	MAJOR	15-SQ	17,799,073.83	5,196,922	12,602,152	1,186,904	6.67	10.6
	SAP	10-SQ	49,281,443.68	34,089,713	15,191,731	4,937,913	10.02	3.1
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		110,845,826.33	50,898,887	59,946,939	13,743,785	12.40	4.4
PRODUCTION PLANT								
325.01	PRODUCING LANDS	75-R4	75,599.81	12,951	62,649	1,093	1.45	57.3
325.02	PRODUCING LEASEHOLDS	45-L0.5	10,015.91	(189,791)	199,807	11,022	110.04	18.1
325.03	GAS RIGHTS	60-R2.5	20,984.28	18,349	2,635	67	0.32	39.3
325.04	RIGHTS-OF-WAY	70-R2.5	1,629,003.44	966,598	662,405	15,797	0.97	41.9
327.00	FIELD COMPRESSOR STATION EQUIPMENT	45-S0.5	11,355,557.00	3,608,805	7,746,752	293,193	2.58	26.4
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	62,777.57	58,713	4,065	400	0.64	10.2
329.00	OTHER STRUCTURES	60-R2.5	1,924,773.59	881,087	1,043,687	24,878	1.29	42.0
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	30-L0.5	9,221.39	7,944	1,277	1,545	16.75	5.1
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	28-L1	2,984.12	135,196	(132,212)	0	-	-
332.00	FIELD LINES	65-R1.5	62,074,098.09	29,146,303	32,927,795	857,762	1.38	38.4
333.00	FIELD COMPRESSOR STATION EQUIPMENT	40-S1	36,612,264.18	15,094,230	21,518,034	936,693	2.56	23.0
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	4,071,470.34	1,830,540	2,240,930	250,154	6.14	9.0
335.00	DRILLING AND CLEANING EQUIPMENT	10-L0	18,641.92	18,642	0	0	-	-
337.00	OTHER EQUIPMENT	23-L1	107,840.65	66,191	41,650	4,027	3.73	10.3
	TOTAL PRODUCTION PLANT		117,975,232.29	51,649,091	66,326,141	2,396,631	2.03	27.7
UNDERGROUND STORAGE PLANT								
350.11	LAND - GAS	60-L4	13,083.77	(55,640)	68,724	2,525	19.30	27.2
350.21	RIGHTS-OF-WAY	65-R2.5	46,800.39	23,259	23,541	542	1.16	43.4
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,749,982.58	1,113,139	636,844	16,844	0.96	37.8
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	(98,443)	119,177	6,159	29.70	19.4
352.21	RESERVOIRS	40-SQ	433,138.50	136,807	296,332	9,641	2.23	30.7
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINES	50-R2	2,134,446.85	1,250,428	884,019	27,831	1.30	31.8
354.00	COMPRESSOR STATION EQUIPMENT	45-R2	7,565,512.99	1,970,605	5,594,708	223,876	2.96	25.0
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		13,484,115.04	6,148,976	7,335,140	287,418	2.13	25.5

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, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	AMOUNT		
TRANSMISSION PLANT									
365.02	RIGHTS-OF-WAY	75-R4	2,775,328.71	1,554,739	1,220,590	27,053	0.97	45.1	
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,341,189.89	793,369	547,821	14,352	1.07	38.2	
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2	1,544,802.93	746,700	798,103	21,954	1.42	36.4	
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	49,995.58	(92,396)	142,392	27,789	55.58	5.1	
367.00	MAINS	80-R2.5	140,662,947.92	53,033,205	87,629,743	1,603,483	1.14	54.6	
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,386,415.22	4,649,268	6,737,147	372,460	3.27	18.1	
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	32,121,610.58	9,535,127	22,586,484	855,961	2.66	26.4	
371.00	OTHER EQUIPMENT	30-R1	2,476,927.60	784,646	1,692,282	95,737	3.87	17.7	
	TOTAL TRANSMISSION PLANT		192,359,218.43	71,004,658	121,354,562	3,018,789	1.57	40.2	
DISTRIBUTION PLANT									
374.02	RIGHTS-OF-WAY	75-R4	5,722,050.06	2,297,044	3,425,006	73,023	1.28	46.9	
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	5,947,195.97	1,975,166	3,972,030	101,756	1.71	39.0	
	MAJOR STRUCTURES	90-R1 *	22,763,224.78	16,455,473	6,307,752	748,168	3.29	8.4	
	MINOR STRUCTURES	65-R2	294,468.81	36,748	257,721	6,083	2.07	42.4	
	TOTAL OTHER		23,057,693.59	16,492,221	6,565,473	754,251	3.27	8.7	
	TOTAL STRUCTURES AND IMPROVEMENTS		29,004,889.56	18,467,387	10,537,503	856,007	2.95	12.3	
376.00	MAINS	80-S0	90,114,675.33	50,962,268	39,152,407	941,573	1.04	41.6	
	INSTALLATIONS 1970 AND PRIOR	75-R2.5	1,393,066,799.55	338,932,908	1,054,133,892	20,629,351	1.48	51.1	
	TOTAL MAINS		1,483,181,474.88	389,895,176	1,093,286,299	21,570,924	1.45	50.7	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	64,488,620.96	25,995,250	38,493,371	1,322,708	2.05	29.1	
380.00	SERVICES	53-R2	587,267,505.94	246,009,141	341,258,365	10,793,967	1.84	31.6	
381.00	METERS	32-S0.5	92,632,468.38	25,832,217	66,800,251	3,444,747	3.72	19.4	
382.00	METER INSTALLATIONS	55-R2	83,714,274.28	36,675,878	47,038,396	1,388,607	1.66	33.9	
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47-R0.5	10,685,799.35	4,656,171	6,029,628	242,046	2.27	24.9	
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	18-S2.5	14,644,532.28	13,050,857	1,593,575	310,638	2.12	5.1	
387.00	OTHER EQUIPMENT	30-R1.5	8,606,663.72	2,738,218	5,868,446	326,249	3.79	18.0	
	TOTAL DISTRIBUTION PLANT		2,379,948,279.41	765,617,439	1,614,330,840	40,328,916	1.69	40.0	
GENERAL PLANT									
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	60-R3	52,996.00	36,001	16,995	562	1.06	30.2	
390.00	STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE	55-R1.5 75-R0.5	9,328,675.21 5,447,726.17	2,561,837 2,989,767	6,766,838 2,457,959	194,160 58,606	2.08 1.08	34.9 41.9	
	TOTAL STRUCTURES AND IMPROVEMENTS		14,776,401.38	5,551,604	9,224,797	252,766	1.71	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, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,620,211.43	431,616	2,188,595	156,617	5.98	14.0
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	6,795,259.37	2,295,236	4,500,023	1,537,212	22.62	2.9
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	2,929,260.99	2,234,163	695,098	349,952	11.95	2.0
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	132,056.54	108,678	23,379	16,411	12.43	1.4
	TRUCKS	12-L2	55,512,922.62	22,807,383	32,705,540	4,588,257	8.21	7.2
	TRAILERS	18-L1.5	1,815,141.12	688,364	1,126,777	115,032	6.34	9.8
	DUAL FUEL KITS	13-S0	6,344.73	5,327	1,018	268	4.22	3.8
	TOTAL TRANSPORTATION EQUIPMENT		57,466,465.01	23,609,752	33,856,714	4,689,968	8.16	7.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.01	DUAL FUEL STATIONS	25-SQ	6,404,735.01	2,811,345	3,593,390	253,881	3.96	14.2
396.00	POWER OPERATED EQUIPMENT	15-SQ	500,853.37	65,663	435,190	34,666	6.92	12.6
397.00	COMMUNICATION EQUIPMENT	14-L2	10,044,791.84	4,167,225	5,877,567	799,434	7.96	7.4
397.01	COMMUNICATION EQUIPMENT - RADIO	15-SQ	2,046,946.29	753,543	1,293,403	102,116	4.99	12.7
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	10-SQ	1,263,974.13	942,799	321,175	126,467	10.01	2.5
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	13,213,522.48	4,694,832	8,518,690	906,192	6.86	9.4
398.00	MISCELLANEOUS EQUIPMENT	18-SQ	16,889,405.25	2,830,665	14,058,740	892,618	5.29	15.8
		15-SQ	330,538.69	104,841	225,698	19,592	5.93	11.5
	TOTAL GENERAL PLANT		135,335,361.24	50,529,285	84,806,075	10,122,043	7.48	8.4
	TOTAL DEPRECIABLE GAS PLANT		2,949,948,032.74	995,848,336	1,954,099,697	69,897,562	2.37	28.0
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		49,770.42					
325.05	LAND		93,432.27	(4,247)				
350.12	LAND - OTHER		13,542.86					
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,208,543.18	(2,295)				
389.01	LAND AND LAND RIGHTS - LAND		186,088.41					
	TOTAL NONDEPRECIABLE GAS PLANT		1,812,746.26	(6,542)				
	TOTAL GAS PLANT		2,951,760,779.00	995,841,794	1,954,099,697	69,897,562		

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 2. BRING FORWARD TO SEPTEMBER 30, 2019 OF BOOK RESERVE AS OF SEPTEMBER 30, 2018

ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	BOOK RESERVE AS OF SEPTEMBER 30, 2018	ANNUAL ACCRUAL	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AS OF SEPTEMBER 30, 2019	BOOK RESERVE AS A PERCENT OF ORIGINAL COST	
DEPRECIABLE PLANT										
303.00 MISCELLANEOUS INTANGIBLE PLANT	49,673,423	10,536,418		9,310,954				50,898,887	45.92	
325.01 PRODUCING LANDS	11,862	1,089						12,951	17.13	
325.02 PRODUCING LEASEHOLDS	(201,325)	11,634						(189,791)	(1,894.90)	
325.03 GAS RIGHTS	18,282	67						18,349	87.44	
325.04 RIGHTS-OF-WAY	950,634	15,964						966,598	59.34	
325.05 LAND	2,361		17	7,225				(4,247)	(4.55)	
327.00 FIELD COMPRESSOR STATION EQUIPMENT	3,309,018	299,787						3,008,805	31.78	
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	58,287	446		1,191				58,713	93.53	
329.00 OTHER STRUCTURES	857,248	25,030						881,087	45.78	
330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	(598)	1,875						1,277	13.85	
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	135,196							135,196	4,530.51	
332.00 FIELD LINES	28,598,971	806,776	46,824	240,355	559	66,472		29,146,303	46.95	
333.00 FIELD COMPRESSOR STATION EQUIPMENT	14,943,430	917,350	(2,066)	769,123	19,978	15,339		15,094,230	41.23	
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	1,677,071	181,788	404	22,661	6,062			1,830,540	44.96	
335.00 DRILLING AND CLEANING EQUIPMENT	18,642							18,642	100.00	
337.00 OTHER EQUIPMENT	61,813	4,378						66,191	61.38	
350.11 LAND - GAS	(58,197)	2,557						(65,640)	(425.26)	
350.21 RIGHTS-OF-WAY	22,711	548						23,259	49.70	
351.00 STRUCTURES AND IMPROVEMENTS	1,112,088	17,052		16,011				1,113,139	63.61	
352.01 WELLS - CONSTRUCTION	816,529							816,529	104.32	
352.02 WELLS - EQUIPMENT	390,698							390,698	147.65	
352.11 LEASEHOLDS	287,565	6,442						287,565	177.58	
352.12 STORAGE RIGHTS	(104,885)							(96,443)	(474.79)	
352.21 RESERVOIRS	127,148	9,659						136,807	31.59	
352.31 NON-RECOVERABLE NATURAL GAS	205,251							205,251	100.00	
353.00 COMPRESSOR STATION EQUIPMENT	1,218,303	28,388	3,737	8,928	13,995	59,672		1,250,428	58.58	
354.00 MEASURING AND REGULATING STATION EQUIPMENT	1,764,107	229,370	31,932					1,970,805	26.05	
355.00 OTHER EQUIPMENT	76,419							76,419	100.88	
357.00 RIGHTS-OF-WAY	32,159							32,159	106.54	
365.02 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,527,541	27,198						1,554,739	56.02	
366.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	779,018	14,351						793,369	59.15	
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	728,930	22,433						746,700	48.34	
366.03 MAINS	(123,733)	31,337		4,663				(92,396)	(184.81)	
367.00 COMPRESSOR STATION EQUIPMENT	51,708,651	1,565,857	3,175	239,602	2,188	7,064		53,033,205	37.70	
368.00 MEASURING AND REGULATING STATION EQUIPMENT	4,285,085	384,057	20,097	19,874				4,649,268	40.83	
371.00 OTHER EQUIPMENT	8,867,167	855,200		177,391	29,946	29,946		9,535,127	29.68	
374.01 LAND AND LAND RIGHTS - LAND	691,740	105,439		12,545		257		784,646	31.68	
374.02 RIGHTS-OF-WAY	(932)		(1,371)	32				(2,295)	(1.19)	
375.00 STRUCTURES AND IMPROVEMENTS	2,224,208	73,242	(406)					2,297,044	40.14	
376.00 MAINS	18,133,442	481,468	1,171	144,791		3,903		18,467,387	62.91	
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	372,660,521	20,118,339	3,332,276	2,080,733	10,687	3,903		389,895,176	28.29	
380.00 SERVICES	25,129,529	1,234,799	26,013	354,993	45	40,097		25,995,250	40.31	
381.00 METERS	237,107,027	10,125,384	2,998,632	403,561	45	3,818,386		246,009,141	41.89	
382.00 METER INSTALLATIONS	24,638,887	2,981,341	1,152	1,787,854		1,309		25,832,217	27.89	
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35,750,134	1,334,813	206,490	375,211	5,670	246,019		36,675,878	43.81	
386.00 OTHER PROPERTY ON CUSTOMER PREMISES	4,452,545	245,383	1,078	41,610		1,234		4,656,171	43.57	
387.00 OTHER EQUIPMENT	12,705,346	345,611						13,050,957	89.12	
389.02 LAND RIGHTS AND RIGHTS-OF-WAY	2,675,362	328,767		265,911				2,738,218	31.82	
390.00 STRUCTURES AND IMPROVEMENTS - OWNED	35,434	567						36,001	67.93	
390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	2,411,335	189,521		39,019				2,561,837	27.46	
391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,928,292	61,475	(2,212)	12,955				2,989,767	54.88	
391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,592,573	156,551		1,488,636				431,616	16.47	
391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,806,606	2,191,299		8,927				2,295,236	33.78	
391.04 OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS	9,324	434,485		9,943				2,234,163	76.27	
392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES	70,678	39,888	(1,868)				419	108,678	82.30	
392.02 TRANSPORTATION EQUIPMENT - TRUCKS	21,359,967	3,947,470	(242,067)	2,885,739	427,752			22,807,363	41.08	
392.03 TRANSPORTATION EQUIPMENT - TRAILERS	580,734	120,888	(13,259)					688,364	37.92	
392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS	5,002	325						5,327	83.96	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 2. BRING FORWARD TO SEPTEMBER 30, 2019 OF BOOK RESERVE AS OF SEPTEMBER 30, 2018

ACCOUNT (1)	BOOK RESERVE AS OF SEPTEMBER 30, 2018 + (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS + (5)	PROJECTED GROSS SALVAGE - (6)	PROJECTED COST OF REMOVAL + (7)	TRANSFERS AND ADJUSTMENTS = (8)	BOOK RESERVE AS OF SEPTEMBER 30, 2019 (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,689,209	240,164	(116)	118,350	439			2,811,345	43.89
394.01 DUAL FUEL STATIONS	30,904	34,759	(80,438)					65,663	13.11
396.00 POWER OPERATED EQUIPMENT	4,379,606	831,741		1,088,728	125,044			4,167,225	41.49
397.00 COMMUNICATION EQUIPMENT	700,261	53,282						753,543	36.81
397.01 COMMUNICATION EQUIPMENT - RADIO	816,275	126,524						942,799	74.59
397.02 COMMUNICATION EQUIPMENT - TELEPHONE	3,867,614	833,329	(6,311)					4,694,632	35.53
397.03 COMMUNICATION EQUIPMENT - MICROWAVE	1,356,904	891,761						2,630,665	16.76
398.00 MISCELLANEOUS EQUIPMENT	132,722	24,303		52,184				104,841	31.72
TOTAL GAS PLANT	955,693,381	63,549,857	6,323,154	21,789,700	606,365	8,441,684	419	995,041,794	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2018	ORIGINAL COST AS OF SEPTEMBER 30, 2019	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE GAS PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	100,224,574.69	110,845,826.33	9.98	10,536,418
TOTAL INTANGIBLE PLANT		100,224,574.69	110,845,826.33		10,536,418
PRODUCTION PLANT					
325.01	PRODUCING LANDS	75,599.81	75,599.81	1.44	1,089
325.02	PRODUCING LEASEHOLDS	10,015.91	10,015.91	115.16	11,534
325.03	GAS RIGHTS	20,984.28	20,984.28	0.32	67
325.04	RIGHTS-OF-WAY	1,629,003.44	1,629,003.44	0.98	15,964
327.00	FIELD COMPRESSOR STATION EQUIPMENT	11,355,557.00	11,355,557.00	2.64	299,787
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	62,777.57	62,777.57	0.71	446
329.00	OTHER STRUCTURES	1,925,964.59	1,924,773.59	1.30	25,030
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	9,221.39	9,221.39	20.33	1,875
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,984.12	2,984.12	-	0
332.00	FIELD LINES	59,245,648.09	62,074,098.09	1.33	806,776
333.00	FIELD COMPRESSOR STATION EQUIPMENT	35,905,518.18	36,612,264.18	2.53	917,350
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	3,043,531.34	4,071,470.34	5.11	181,788
335.00	DRILLING AND CLEANING EQUIPMENT	18,641.92	18,641.92	-	0
337.00	OTHER EQUIPMENT	107,840.65	107,840.65	4.06	4,378
TOTAL PRODUCTION PLANT		113,413,288.29	117,975,232.29		2,266,084
UNDERGROUND STORAGE PLANT					
350.11	LAND - GAS	13,083.77	13,083.77	19.54	2,557
350.21	RIGHTS-OF-WAY	46,800.39	46,800.39	1.17	548
351.00	STRUCTURES AND IMPROVEMENTS	1,765,993.58	1,749,982.58	0.97	17,052
352.01	WELLS - CONSTRUCTION	782,685.48	782,685.48	-	0
352.02	WELLS - EQUIPMENT	264,609.93	264,609.93	-	0
352.11	LEASEHOLDS	161,936.70	161,936.70	-	0
352.12	STORAGE RIGHTS	20,734.05	20,734.05	31.07	6,442
352.21	RESERVOIRS	433,138.50	433,138.50	2.23	9,659
352.31	NON-RECOVERABLE NATURAL GAS	205,250.77	205,250.77	-	0
353.00	LINES	2,134,446.85	2,134,446.85	1.33	28,388
354.00	COMPRESSOR STATION EQUIPMENT	7,574,440.99	7,565,512.99	3.03	229,370
355.00	MEASURING AND REGULATING STATION EQUIPMENT	75,749.16	75,749.16	-	0
357.00	OTHER EQUIPMENT	30,183.87	30,183.87	-	0
TOTAL UNDERGROUND STORAGE PLANT		13,509,054.04	13,484,115.04		294,016
TRANSMISSION PLANT					
365.02	RIGHTS-OF-WAY	2,775,328.71	2,775,328.71	0.98	27,198
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,341,189.89	1,341,189.89	1.07	14,351
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,549,465.93	1,544,802.93	1.45	22,433
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	49,995.58	49,995.58	62.68	31,337
367.00	MAINS	136,479,935.92	140,662,947.92	1.13	1,565,857
368.00	COMPRESSOR STATION EQUIPMENT	11,406,289.22	11,386,415.22	3.37	384,057
369.00	MEASURING AND REGULATING STATION EQUIPMENT	30,301,735.58	32,121,610.58	2.74	855,200
371.00	OTHER EQUIPMENT	2,484,885.60	2,476,927.60	4.25	105,439
TOTAL TRANSMISSION PLANT		186,388,826.43	192,359,218.43		3,005,872
DISTRIBUTION PLANT					
374.02	RIGHTS-OF-WAY	5,722,050.06	5,722,050.06	1.28	73,242
375.00	STRUCTURES AND IMPROVEMENTS	24,305,854.56	29,004,889.56	1.81	481,468
376.00	MAINS	1,333,719,518.88	1,483,181,474.88	1.43	20,118,339
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	60,238,522.96	64,488,620.96	1.98	1,234,799
380.00	SERVICES	544,060,352.94	587,267,505.94	1.79	10,125,384
381.00	METERS	74,858,623.38	92,632,468.38	3.56	2,981,341
382.00	METER INSTALLATIONS	80,066,485.28	83,714,274.28	1.63	1,334,813
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	10,377,940.35	10,685,799.35	2.33	245,393
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,644,532.28	14,644,532.28	2.36	345,611
387.00	OTHER EQUIPMENT	8,516,594.72	8,606,663.72	3.84	328,767
TOTAL DISTRIBUTION PLANT		2,156,510,475.41	2,379,948,279.41		37,269,157

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR
THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2018	ORIGINAL COST AS OF SEPTEMBER 30, 2019	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	52,996.00	52,996.00	1.07	567
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	8,894,485.21	9,328,675.21	2.08	189,521
	LEASED - NORTH SHORE	5,432,726.17	5,447,726.17	1.13	61,475
	TOTAL STRUCTURES AND IMPROVEMENTS	14,327,211.38	14,776,401.38		250,995
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,633,166.35	2,620,211.43	5.96	156,551
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	6,030,603.45	6,795,259.37	34.17	2,191,299
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,938,188.23	2,929,260.99	14.81	434,485
391.04	OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS	9,942.78	0.00	-	0
392.00	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	132,056.54	132,056.54	30.19	39,868
	TRUCKS	45,704,266.62	55,512,922.62	7.80	3,947,470
	TRAILERS	1,815,141.12	1,815,141.12	6.66	120,888
	DUAL FUEL KITS	6,344.73	6,344.73	5.12	325
	TOTAL TRANSPORTATION EQUIPMENT	47,657,809.01	57,466,465.01		4,108,552
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,663,785.38	6,404,735.01	3.98	240,164
394.01	DUAL FUEL STATIONS	500,853.37	500,853.37	6.94	34,759
396.00	POWER OPERATED EQUIPMENT	11,119,102.84	10,044,791.84	7.86	831,741
397.00	COMMUNICATION EQUIPMENT	1,068,946.29	2,046,946.29	3.42	53,282
397.01	COMMUNICATION EQUIPMENT - RADIO	1,263,974.13	1,263,974.13	10.01	126,524
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	10,732,720.48	13,213,522.48	6.96	833,329
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	16,889,405.25	16,889,405.25	5.28	891,761
398.00	MISCELLANEOUS EQUIPMENT	182,722.54	330,538.69	9.47	24,303
TOTAL GENERAL PLANT		121,071,427.48	135,335,361.24		10,178,310
TOTAL DEPRECIABLE GAS PLANT		2,691,117,646.34	2,949,948,032.74		63,549,857

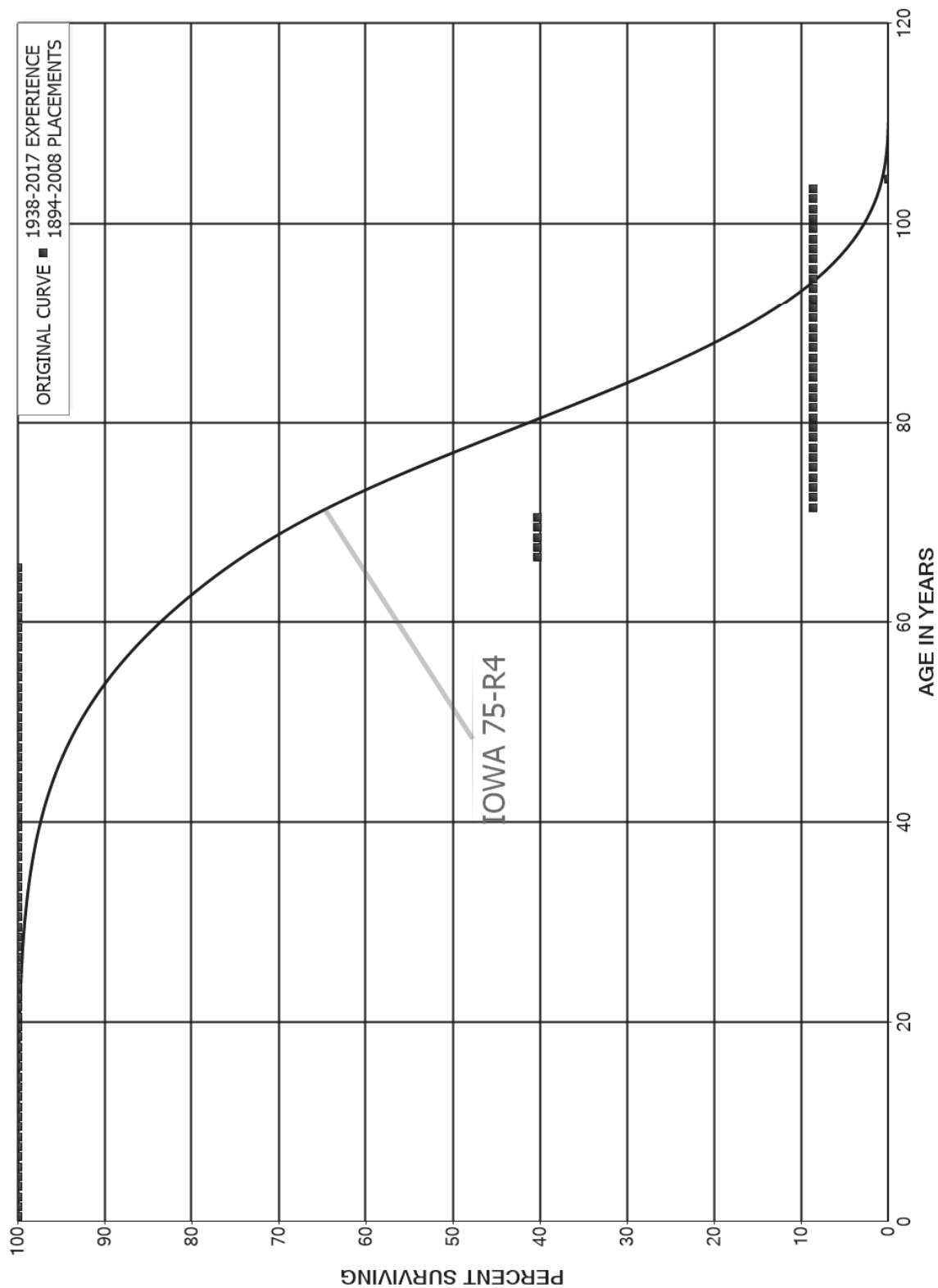
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2014		2015		2016		2017		2018		NET SALVAGE (12)	SALVAGE ACCURUAL (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	234	18,235	21,958			49,268	40,338	421	104,593		(233,737)	(46,747)
333.00		931					6,076	54,325	39,022		13,567	2,717
334.00						2,021					(2,021)	(404)
353.00	46,546	198,481	2,034			14,791	1,860	6	21		(18,685)	(3,737)
367.00	8,246	4,372	7,942					7	14,162		(151,950)	(30,390)
369.00		25,309				1,170	67,743		2,744		(18,223)	(3,645)
371.00		1,334									(96,965)	(19,393)
374.02					2,030				13		(1,348)	(270)
375.00		4,559									2,030	406
376.00	4,319	2,866,888	2,908,543			2,609,529	4,619,315	14,644	1,725		(6,284)	(1,257)
378.00		2,888	4,840				90,819		4,685,563		(17,642,435)	(3,528,487)
380.00		2,041,616	2,682,198			3,299,077	3,323,727	37	40,610		(139,157)	(27,831)
381.00									4,105,146		(15,451,727)	(3,090,345)
382.00		210,445	210,568			184,575	153,359	4,699	1,099		(1,099)	(220)
385.00			1,047						207,710		(961,958)	(192,392)
391.01	500								5,341		(6,388)	(1,278)
392.01	732							6,344			11,060	2,212
392.02	205,006							279,671			9,242	1,848
392.03	5,932							10,087			1,241,444	246,289
394.00											79,644	15,929
396.00	139,339							4,295			312	62
397.02								5,540			457,247	91,449
TOTAL	410,854	5,375,058	5,839,216	5,839,216	178,861	6,160,430	8,303,237	319,418	9,207,749	9,207,749	(32,886,316)	(6,577,265)

PART VI. SERVICE LIFE STATISTICS

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 325.01 PRODUCING LANDS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2008

EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	150,430		0.0000	1.0000	100.00
0.5	150,539		0.0000	1.0000	100.00
1.5	140,212		0.0000	1.0000	100.00
2.5	79,212		0.0000	1.0000	100.00
3.5	18,103		0.0000	1.0000	100.00
4.5	99,854		0.0000	1.0000	100.00
5.5	94,244		0.0000	1.0000	100.00
6.5	94,244		0.0000	1.0000	100.00
7.5	94,244		0.0000	1.0000	100.00
8.5	94,244		0.0000	1.0000	100.00
9.5	25,626		0.0000	1.0000	100.00
10.5	34,720		0.0000	1.0000	100.00
11.5	34,620		0.0000	1.0000	100.00
12.5	34,620		0.0000	1.0000	100.00
13.5	37,362		0.0000	1.0000	100.00
14.5	37,362		0.0000	1.0000	100.00
15.5	37,362		0.0000	1.0000	100.00
16.5	37,362		0.0000	1.0000	100.00
17.5	37,362		0.0000	1.0000	100.00
18.5	37,362		0.0000	1.0000	100.00
19.5	37,362		0.0000	1.0000	100.00
20.5	37,362		0.0000	1.0000	100.00
21.5	37,362		0.0000	1.0000	100.00
22.5	37,362		0.0000	1.0000	100.00
23.5	37,362		0.0000	1.0000	100.00
24.5	37,362		0.0000	1.0000	100.00
25.5	37,362		0.0000	1.0000	100.00
26.5	37,362		0.0000	1.0000	100.00
27.5	37,362		0.0000	1.0000	100.00
28.5	37,359		0.0000	1.0000	100.00
29.5	35,082		0.0000	1.0000	100.00
30.5	34,808		0.0000	1.0000	100.00
31.5	34,808		0.0000	1.0000	100.00
32.5	34,808		0.0000	1.0000	100.00
33.5	34,808		0.0000	1.0000	100.00
34.5	29,151		0.0000	1.0000	100.00
35.5	29,151		0.0000	1.0000	100.00
36.5	29,151		0.0000	1.0000	100.00
37.5	29,151		0.0000	1.0000	100.00
38.5	29,151		0.0000	1.0000	100.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2008			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,151		0.0000	1.0000	100.00
40.5	29,151		0.0000	1.0000	100.00
41.5	29,151		0.0000	1.0000	100.00
42.5	29,151		0.0000	1.0000	100.00
43.5	29,157		0.0000	1.0000	100.00
44.5	29,157		0.0000	1.0000	100.00
45.5	29,157		0.0000	1.0000	100.00
46.5	29,157		0.0000	1.0000	100.00
47.5	29,157		0.0000	1.0000	100.00
48.5	29,157		0.0000	1.0000	100.00
49.5	29,157		0.0000	1.0000	100.00
50.5	29,157		0.0000	1.0000	100.00
51.5	29,157		0.0000	1.0000	100.00
52.5	29,157		0.0000	1.0000	100.00
53.5	29,157		0.0000	1.0000	100.00
54.5	29,157		0.0000	1.0000	100.00
55.5	29,349		0.0000	1.0000	100.00
56.5	28,965		0.0000	1.0000	100.00
57.5	28,965		0.0000	1.0000	100.00
58.5	29,030		0.0000	1.0000	100.00
59.5	29,030		0.0000	1.0000	100.00
60.5	29,030		0.0000	1.0000	100.00
61.5	29,030		0.0000	1.0000	100.00
62.5	29,030		0.0000	1.0000	100.00
63.5	28,368		0.0000	1.0000	100.00
64.5	28,368		0.0000	1.0000	100.00
65.5	28,368	16,938	0.5971	0.4029	100.00
66.5	11,430		0.0000	1.0000	40.29
67.5	11,430		0.0000	1.0000	40.29
68.5	11,430		0.0000	1.0000	40.29
69.5	11,430		0.0000	1.0000	40.29
70.5	11,430	8,993	0.7868	0.2132	40.29
71.5	2,437		0.0000	1.0000	8.59
72.5	71		0.0000	1.0000	8.59
73.5	71		0.0000	1.0000	8.59
74.5	71		0.0000	1.0000	8.59
75.5	71		0.0000	1.0000	8.59
76.5	71		0.0000	1.0000	8.59
77.5	71		0.0000	1.0000	8.59
78.5	71		0.0000	1.0000	8.59

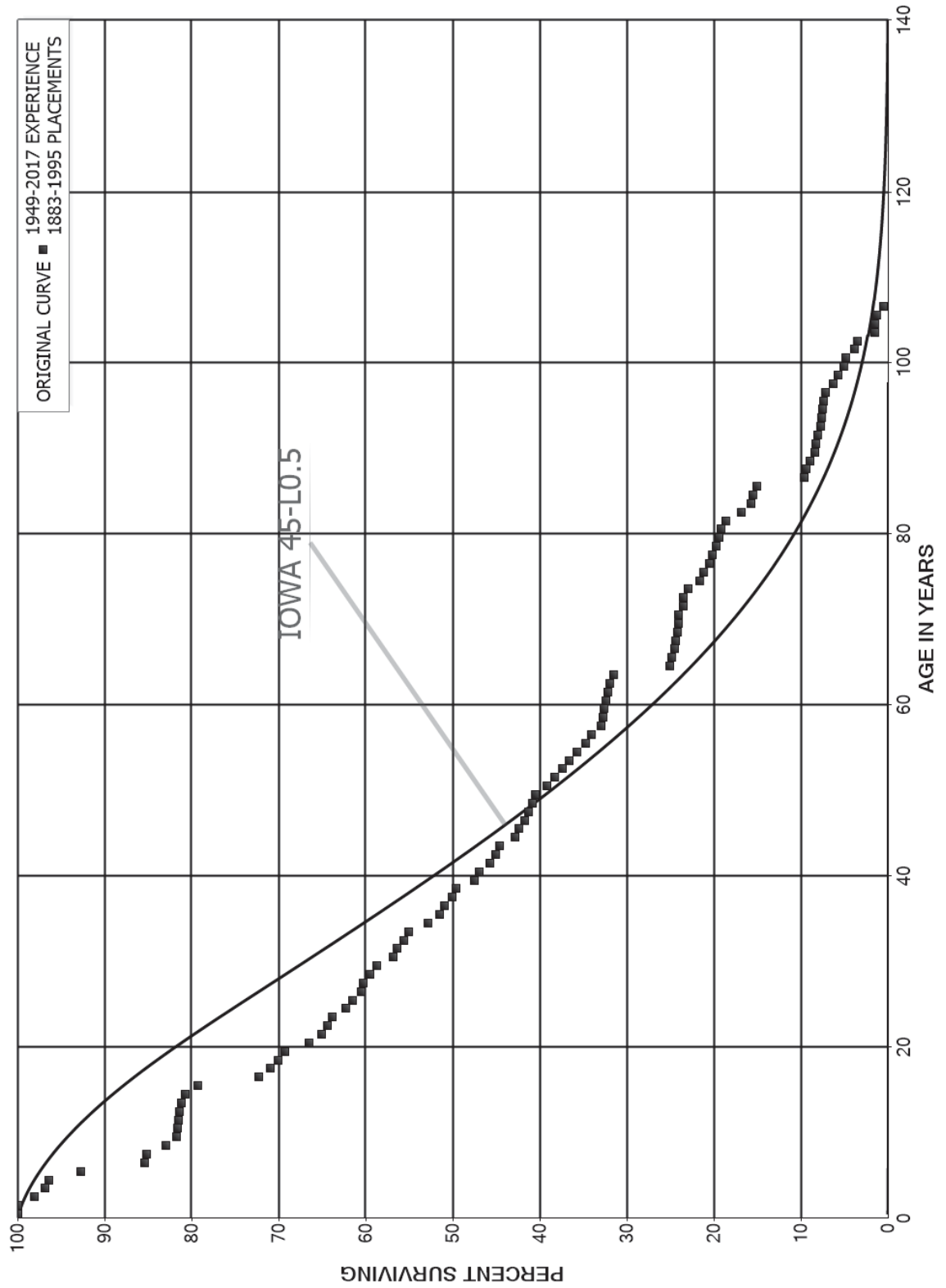
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2008			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	71		0.0000	1.0000	8.59
80.5	71		0.0000	1.0000	8.59
81.5	71		0.0000	1.0000	8.59
82.5	71		0.0000	1.0000	8.59
83.5	71		0.0000	1.0000	8.59
84.5	71		0.0000	1.0000	8.59
85.5	71		0.0000	1.0000	8.59
86.5	71		0.0000	1.0000	8.59
87.5	71		0.0000	1.0000	8.59
88.5	71		0.0000	1.0000	8.59
89.5	71		0.0000	1.0000	8.59
90.5	71		0.0000	1.0000	8.59
91.5	71		0.0000	1.0000	8.59
92.5	71		0.0000	1.0000	8.59
93.5	71		0.0000	1.0000	8.59
94.5	71		0.0000	1.0000	8.59
95.5	71		0.0000	1.0000	8.59
96.5	71		0.0000	1.0000	8.59
97.5	71		0.0000	1.0000	8.59
98.5	71		0.0000	1.0000	8.59
99.5	71		0.0000	1.0000	8.59
100.5	71		0.0000	1.0000	8.59
101.5	71		0.0000	1.0000	8.59
102.5	71		0.0000	1.0000	8.59
103.5	71	71	1.0000		8.59
104.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 325.02 PRODUCING LEASEHOLDS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,942,658		0.0000	1.0000	100.00
0.5	5,128,111	1,325	0.0003	0.9997	100.00
1.5	1,415,847	27,078	0.0191	0.9809	99.97
2.5	919,202	11,403	0.0124	0.9876	98.06
3.5	1,006,321	4,918	0.0049	0.9951	96.85
4.5	999,779	37,723	0.0377	0.9623	96.37
5.5	978,857	76,977	0.0786	0.9214	92.74
6.5	905,474	3,163	0.0035	0.9965	85.44
7.5	911,528	23,996	0.0263	0.9737	85.14
8.5	893,187	12,244	0.0137	0.9863	82.90
9.5	890,644	1,910	0.0021	0.9979	81.77
10.5	890,950	697	0.0008	0.9992	81.59
11.5	899,408	1,050	0.0012	0.9988	81.53
12.5	902,200	3,337	0.0037	0.9963	81.43
13.5	925,039	4,977	0.0054	0.9946	81.13
14.5	918,423	15,447	0.0168	0.9832	80.69
15.5	918,673	81,418	0.0886	0.9114	79.34
16.5	840,570	15,970	0.0190	0.9810	72.31
17.5	855,943	10,160	0.0119	0.9881	70.93
18.5	848,426	10,113	0.0119	0.9881	70.09
19.5	840,921	33,729	0.0401	0.9599	69.26
20.5	812,739	16,928	0.0208	0.9792	66.48
21.5	796,841	9,023	0.0113	0.9887	65.09
22.5	788,107	6,131	0.0078	0.9922	64.36
23.5	785,038	19,569	0.0249	0.9751	63.86
24.5	791,574	9,919	0.0125	0.9875	62.26
25.5	794,035	12,258	0.0154	0.9846	61.48
26.5	783,527	3,100	0.0040	0.9960	60.53
27.5	784,093	10,969	0.0140	0.9860	60.29
28.5	778,500	10,060	0.0129	0.9871	59.45
29.5	769,068	23,825	0.0310	0.9690	58.68
30.5	746,600	5,602	0.0075	0.9925	56.86
31.5	742,643	11,446	0.0154	0.9846	56.44
32.5	738,145	6,124	0.0083	0.9917	55.57
33.5	736,819	31,114	0.0422	0.9578	55.11
34.5	706,898	17,563	0.0248	0.9752	52.78
35.5	692,597	7,055	0.0102	0.9898	51.47
36.5	687,387	12,469	0.0181	0.9819	50.94
37.5	678,003	5,982	0.0088	0.9912	50.02
38.5	673,658	27,590	0.0410	0.9590	49.58

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	647,868	7,988	0.0123	0.9877	47.55	
40.5	637,991	17,418	0.0273	0.9727	46.96	
41.5	620,982	8,679	0.0140	0.9860	45.68	
42.5	580,260	5,381	0.0093	0.9907	45.04	
43.5	246,471	9,931	0.0403	0.9597	44.62	
44.5	146,954	1,562	0.0106	0.9894	42.83	
45.5	143,839	2,245	0.0156	0.9844	42.37	
46.5	141,964	1,570	0.0111	0.9889	41.71	
47.5	143,032	1,323	0.0093	0.9907	41.25	
48.5	139,038	1,119	0.0081	0.9919	40.87	
49.5	142,943	4,754	0.0333	0.9667	40.54	
50.5	140,476	3,374	0.0240	0.9760	39.19	
51.5	143,232	3,111	0.0217	0.9783	38.25	
52.5	141,843	2,869	0.0202	0.9798	37.42	
53.5	143,806	3,782	0.0263	0.9737	36.66	
54.5	142,467	3,747	0.0263	0.9737	35.70	
55.5	139,343	2,717	0.0195	0.9805	34.76	
56.5	138,176	4,415	0.0320	0.9680	34.08	
57.5	133,649	1,092	0.0082	0.9918	32.99	
58.5	132,515	375	0.0028	0.9972	32.72	
59.5	135,483	1,129	0.0083	0.9917	32.63	
60.5	130,421	692	0.0053	0.9947	32.36	
61.5	129,437	859	0.0066	0.9934	32.19	
62.5	128,462	1,855	0.0144	0.9856	31.97	
63.5	126,106	25,727	0.2040	0.7960	31.51	
64.5	100,368	889	0.0089	0.9911	25.08	
65.5	99,843	1,258	0.0126	0.9874	24.86	
66.5	98,002	461	0.0047	0.9953	24.55	
67.5	96,833	800	0.0083	0.9917	24.43	
68.5	95,752	463	0.0048	0.9952	24.23	
69.5	94,893	386	0.0041	0.9959	24.11	
70.5	91,244	1,841	0.0202	0.9798	24.01	
71.5	89,551	291	0.0033	0.9967	23.53	
72.5	88,024	2,093	0.0238	0.9762	23.45	
73.5	85,119	4,588	0.0539	0.9461	22.89	
74.5	79,374	1,699	0.0214	0.9786	21.66	
75.5	75,791	2,463	0.0325	0.9675	21.20	
76.5	72,751	1,328	0.0183	0.9817	20.51	
77.5	72,392	1,593	0.0220	0.9780	20.13	
78.5	68,546	1,175	0.0171	0.9829	19.69	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	53,058	438	0.0083	0.9917	19.35	
80.5	38,267	1,057	0.0276	0.9724	19.19	
81.5	51,458	4,971	0.0966	0.9034	18.66	
82.5	46,086	3,202	0.0695	0.9305	16.86	
83.5	42,925	371	0.0086	0.9914	15.69	
84.5	42,554	1,422	0.0334	0.9666	15.55	
85.5	41,131	14,880	0.3618	0.6382	15.03	
86.5	26,138	534	0.0204	0.9796	9.59	
87.5	25,672	1,198	0.0467	0.9533	9.40	
88.5	24,533	1,481	0.0604	0.9396	8.96	
89.5	23,017	442	0.0192	0.9808	8.42	
90.5	22,561	522	0.0231	0.9769	8.26	
91.5	22,058	857	0.0388	0.9612	8.07	
92.5	21,168	343	0.0162	0.9838	7.75	
93.5	20,758	272	0.0131	0.9869	7.63	
94.5	20,354	288	0.0141	0.9859	7.53	
95.5	19,989	615	0.0308	0.9692	7.42	
96.5	19,493	2,317	0.1189	0.8811	7.19	
97.5	17,176	1,690	0.0984	0.9016	6.34	
98.5	15,424	1,677	0.1087	0.8913	5.71	
99.5	13,552	716	0.0528	0.9472	5.09	
100.5	12,529	2,575	0.2055	0.7945	4.82	
101.5	9,932	977	0.0984	0.9016	3.83	
102.5	8,956	5,021	0.5606	0.4394	3.46	
103.5	4,028	87	0.0217	0.9783	1.52	
104.5	3,941	541	0.1374	0.8626	1.49	
105.5	3,399	1,956	0.5753	0.4247	1.28	
106.5	1,393	230	0.1653	0.8347	0.54	
107.5	1,112	93	0.0836	0.9164	0.45	
108.5	1,024		0.0000	1.0000	0.42	
109.5	1,024		0.0000	1.0000	0.42	
110.5	1,024		0.0000	1.0000	0.42	
111.5	1,024		0.0000	1.0000	0.42	
112.5	1,024	51	0.0493	0.9507	0.42	
113.5	974		0.0000	1.0000	0.40	
114.5	974		0.0000	1.0000	0.40	
115.5	974		0.0000	1.0000	0.40	
116.5	634		0.0000	1.0000	0.40	
117.5	634		0.0000	1.0000	0.40	
118.5	634		0.0000	1.0000	0.40	

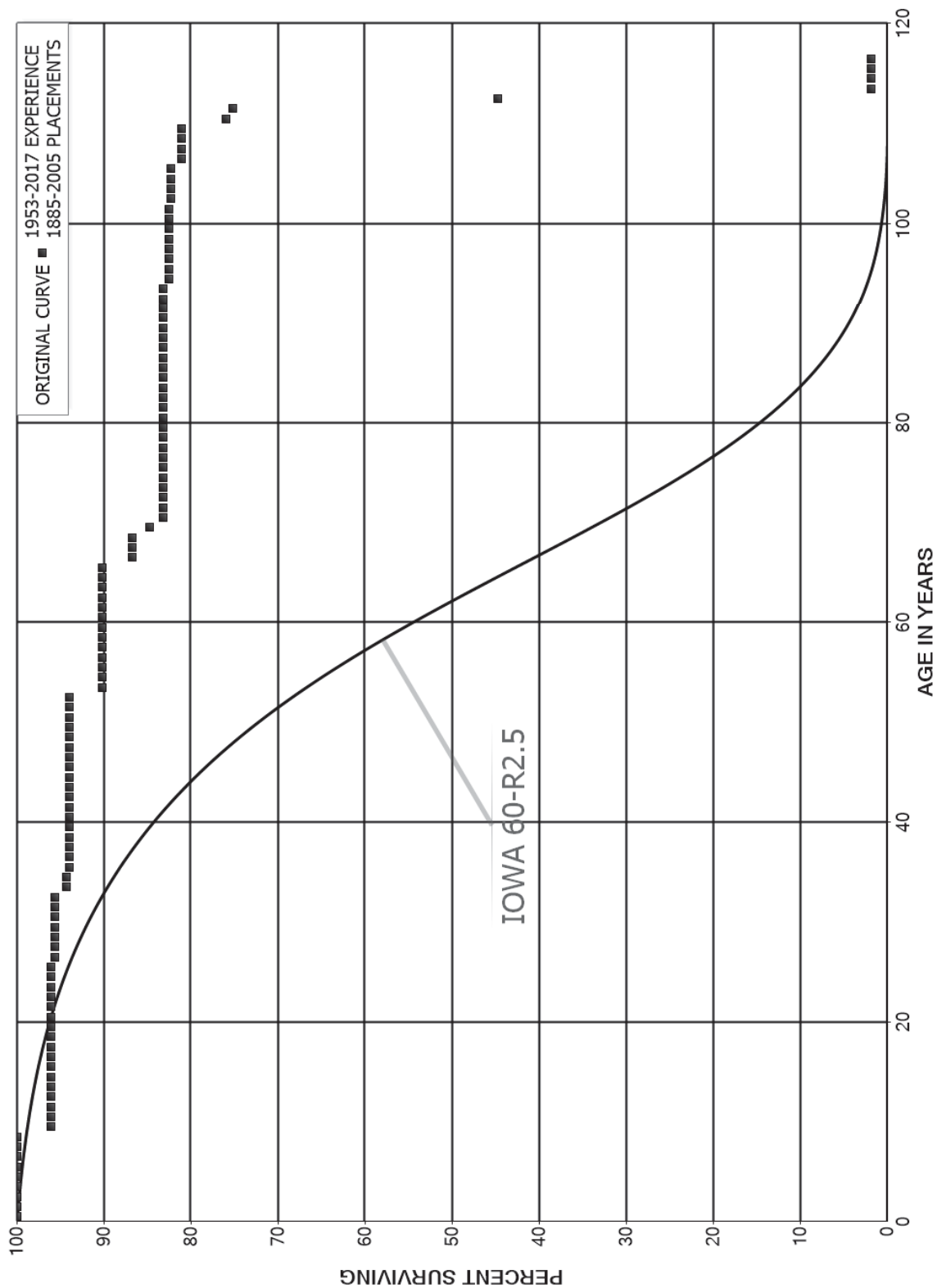
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	634		0.0000	1.0000	0.40
120.5	13		0.0000	1.0000	0.40
121.5	13		0.0000	1.0000	0.40
122.5	13		0.0000	1.0000	0.40
123.5	13		0.0000	1.0000	0.40
124.5	13		0.0000	1.0000	0.40
125.5	13		0.0000	1.0000	0.40
126.5	13		0.0000	1.0000	0.40
127.5					0.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 325.03 GAS RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,407		0.0000	1.0000	100.00
0.5	36,392		0.0000	1.0000	100.00
1.5	24,468		0.0000	1.0000	100.00
2.5	24,468		0.0000	1.0000	100.00
3.5	24,172		0.0000	1.0000	100.00
4.5	24,943		0.0000	1.0000	100.00
5.5	24,943		0.0000	1.0000	100.00
6.5	24,943		0.0000	1.0000	100.00
7.5	27,811		0.0000	1.0000	100.00
8.5	27,811	1,103	0.0397	0.9603	100.00
9.5	26,708		0.0000	1.0000	96.03
10.5	26,708		0.0000	1.0000	96.03
11.5	26,708		0.0000	1.0000	96.03
12.5	17,588		0.0000	1.0000	96.03
13.5	17,588		0.0000	1.0000	96.03
14.5	19,625		0.0000	1.0000	96.03
15.5	19,625		0.0000	1.0000	96.03
16.5	19,625		0.0000	1.0000	96.03
17.5	19,625		0.0000	1.0000	96.03
18.5	19,625		0.0000	1.0000	96.03
19.5	19,625		0.0000	1.0000	96.03
20.5	18,439		0.0000	1.0000	96.03
21.5	18,439		0.0000	1.0000	96.03
22.5	18,439		0.0000	1.0000	96.03
23.5	19,555		0.0000	1.0000	96.03
24.5	20,366		0.0000	1.0000	96.03
25.5	20,453	100	0.0049	0.9951	96.03
26.5	20,353		0.0000	1.0000	95.56
27.5	19,457		0.0000	1.0000	95.56
28.5	21,785		0.0000	1.0000	95.56
29.5	25,074		0.0000	1.0000	95.56
30.5	22,643		0.0000	1.0000	95.56
31.5	23,070		0.0000	1.0000	95.56
32.5	24,577	333	0.0135	0.9865	95.56
33.5	23,233		0.0000	1.0000	94.27
34.5	22,775	65	0.0029	0.9971	94.27
35.5	22,192		0.0000	1.0000	94.00
36.5	18,421		0.0000	1.0000	94.00
37.5	13,563		0.0000	1.0000	94.00
38.5	16,929		0.0000	1.0000	94.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,929		0.0000	1.0000	94.00
40.5	16,929		0.0000	1.0000	94.00
41.5	19,587		0.0000	1.0000	94.00
42.5	19,632		0.0000	1.0000	94.00
43.5	16,206		0.0000	1.0000	94.00
44.5	16,206		0.0000	1.0000	94.00
45.5	16,206		0.0000	1.0000	94.00
46.5	16,206		0.0000	1.0000	94.00
47.5	16,206		0.0000	1.0000	94.00
48.5	16,801		0.0000	1.0000	94.00
49.5	16,801		0.0000	1.0000	94.00
50.5	16,785		0.0000	1.0000	94.00
51.5	19,724		0.0000	1.0000	94.00
52.5	19,313	787	0.0407	0.9593	94.00
53.5	15,761		0.0000	1.0000	90.17
54.5	15,761		0.0000	1.0000	90.17
55.5	16,761		0.0000	1.0000	90.17
56.5	14,426		0.0000	1.0000	90.17
57.5	14,426		0.0000	1.0000	90.17
58.5	14,045		0.0000	1.0000	90.17
59.5	14,045		0.0000	1.0000	90.17
60.5	15,145		0.0000	1.0000	90.17
61.5	15,145		0.0000	1.0000	90.17
62.5	14,760		0.0000	1.0000	90.17
63.5	14,374		0.0000	1.0000	90.17
64.5	26,473		0.0000	1.0000	90.17
65.5	26,473	1,000	0.0378	0.9622	90.17
66.5	43,122		0.0000	1.0000	86.76
67.5	46,749		0.0000	1.0000	86.76
68.5	46,749	1,116	0.0239	0.9761	86.76
69.5	45,248	812	0.0179	0.9821	84.69
70.5	44,437		0.0000	1.0000	83.17
71.5	44,437	4	0.0001	0.9999	83.17
72.5	43,615		0.0000	1.0000	83.17
73.5	42,597		0.0000	1.0000	83.17
74.5	43,615		0.0000	1.0000	83.17
75.5	43,615		0.0000	1.0000	83.17
76.5	44,240		0.0000	1.0000	83.17
77.5	39,389		0.0000	1.0000	83.17
78.5	39,389		0.0000	1.0000	83.17

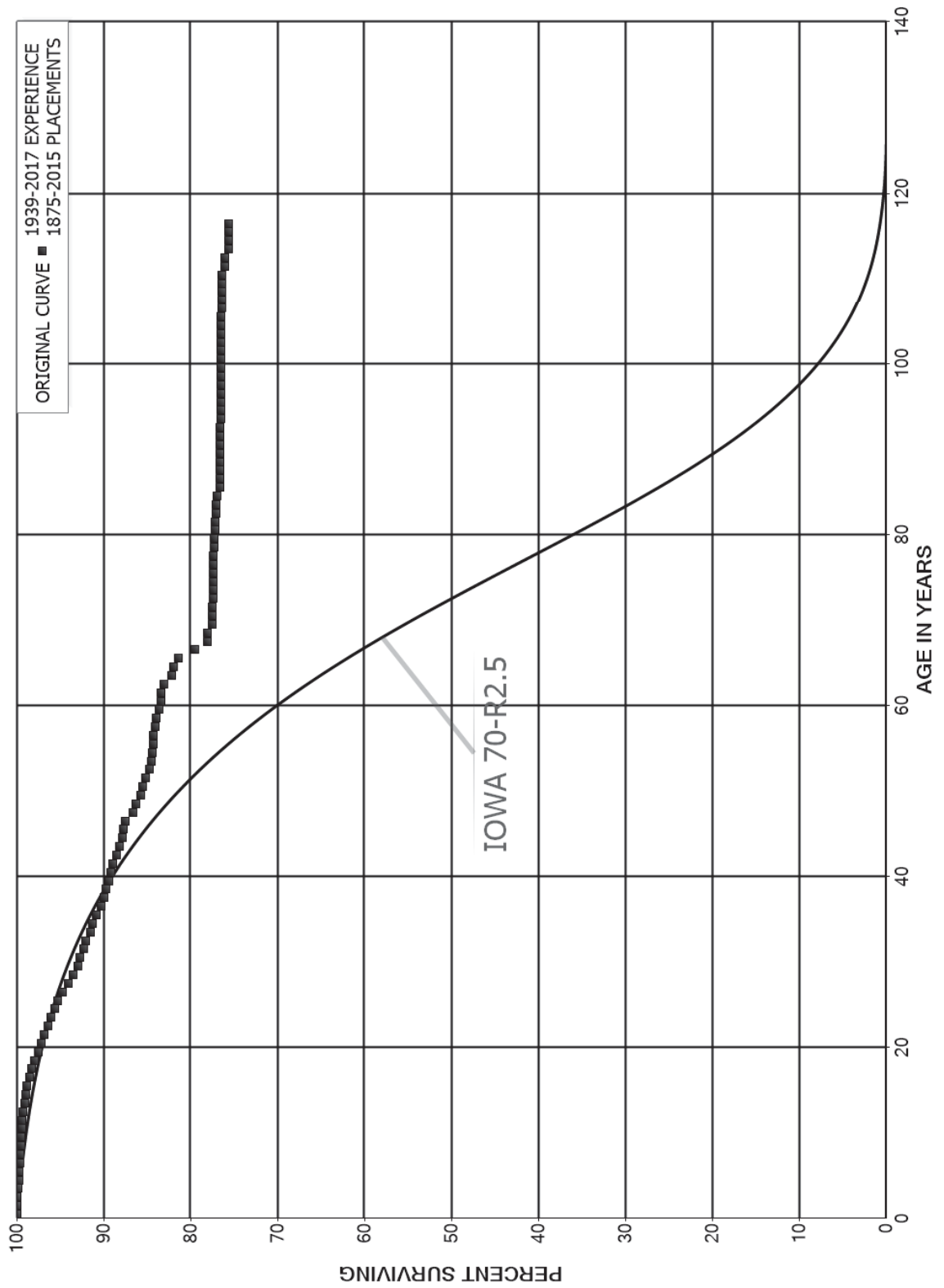
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,915		0.0000	1.0000	83.17
80.5	85,466		0.0000	1.0000	83.17
81.5	82,964		0.0000	1.0000	83.17
82.5	81,712		0.0000	1.0000	83.17
83.5	81,669		0.0000	1.0000	83.17
84.5	81,626		0.0000	1.0000	83.17
85.5	81,669		0.0000	1.0000	83.17
86.5	81,644		0.0000	1.0000	83.17
87.5	79,649		0.0000	1.0000	83.17
88.5	76,761		0.0000	1.0000	83.17
89.5	78,730		0.0000	1.0000	83.17
90.5	78,686		0.0000	1.0000	83.17
91.5	78,686		0.0000	1.0000	83.17
92.5	78,686		0.0000	1.0000	83.17
93.5	78,661	595	0.0076	0.9924	83.17
94.5	76,097		0.0000	1.0000	82.54
95.5	76,097		0.0000	1.0000	82.54
96.5	76,097		0.0000	1.0000	82.54
97.5	76,097		0.0000	1.0000	82.54
98.5	76,097		0.0000	1.0000	82.54
99.5	76,097		0.0000	1.0000	82.54
100.5	76,075		0.0000	1.0000	82.54
101.5	76,052	211	0.0028	0.9972	82.54
102.5	75,864		0.0000	1.0000	82.31
103.5	75,864	30	0.0004	0.9996	82.31
104.5	75,833		0.0000	1.0000	82.28
105.5	75,833	1,100	0.0145	0.9855	82.28
106.5	74,733		0.0000	1.0000	81.08
107.5	74,711		0.0000	1.0000	81.08
108.5	74,711		0.0000	1.0000	81.08
109.5	73,036	4,666	0.0639	0.9361	81.08
110.5	66,695	625	0.0094	0.9906	75.90
111.5	67,745	27,401	0.4045	0.5955	75.19
112.5	40,344	38,670	0.9585	0.0415	44.78
113.5	1,675		0.0000	1.0000	1.86
114.5	1,675		0.0000	1.0000	1.86
115.5	1,675		0.0000	1.0000	1.86
116.5					1.86

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 325.04 RIGHTS-OF-WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2015			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,714,070		0.0000	1.0000	100.00
0.5	1,730,456	902	0.0005	0.9995	100.00
1.5	1,746,851	994	0.0006	0.9994	99.95
2.5	1,673,795	850	0.0005	0.9995	99.89
3.5	1,602,759	1,051	0.0007	0.9993	99.84
4.5	1,671,977	1,003	0.0006	0.9994	99.77
5.5	1,664,532	990	0.0006	0.9994	99.71
6.5	1,657,011	1,143	0.0007	0.9993	99.66
7.5	1,644,805	734	0.0004	0.9996	99.59
8.5	1,673,245	613	0.0004	0.9996	99.54
9.5	1,617,461	1,324	0.0008	0.9992	99.51
10.5	1,592,471	1,226	0.0008	0.9992	99.42
11.5	1,549,553	1,388	0.0009	0.9991	99.35
12.5	1,591,389	3,374	0.0021	0.9979	99.26
13.5	1,505,089	1,753	0.0012	0.9988	99.05
14.5	1,407,788	1,297	0.0009	0.9991	98.93
15.5	1,117,523	4,411	0.0039	0.9961	98.84
16.5	1,089,561	2,395	0.0022	0.9978	98.45
17.5	1,086,707	3,086	0.0028	0.9972	98.24
18.5	1,088,543	5,065	0.0047	0.9953	97.96
19.5	1,051,925	3,425	0.0033	0.9967	97.50
20.5	1,026,247	4,047	0.0039	0.9961	97.18
21.5	1,051,652	4,052	0.0039	0.9961	96.80
22.5	1,019,894	3,489	0.0034	0.9966	96.43
23.5	977,565	5,186	0.0053	0.9947	96.10
24.5	993,854	3,487	0.0035	0.9965	95.59
25.5	970,562	5,581	0.0057	0.9943	95.25
26.5	943,592	6,656	0.0071	0.9929	94.70
27.5	945,052	5,608	0.0059	0.9941	94.04
28.5	920,185	4,731	0.0051	0.9949	93.48
29.5	935,869	3,162	0.0034	0.9966	93.00
30.5	895,157	3,495	0.0039	0.9961	92.68
31.5	881,354	2,779	0.0032	0.9968	92.32
32.5	859,633	5,017	0.0058	0.9942	92.03
33.5	802,914	2,106	0.0026	0.9974	91.49
34.5	799,957	3,996	0.0050	0.9950	91.25
35.5	794,730	4,888	0.0062	0.9938	90.80
36.5	780,429	2,553	0.0033	0.9967	90.24
37.5	783,319	1,857	0.0024	0.9976	89.94
38.5	767,147	3,083	0.0040	0.9960	89.73

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2015			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	718,915	2,013	0.0028	0.9972	89.37	
40.5	671,593	894	0.0013	0.9987	89.12	
41.5	682,151	3,853	0.0056	0.9944	89.00	
42.5	661,317	2,730	0.0041	0.9959	88.50	
43.5	647,055	2,221	0.0034	0.9966	88.13	
44.5	623,877	1,110	0.0018	0.9982	87.83	
45.5	596,586	1,438	0.0024	0.9976	87.67	
46.5	540,434	5,219	0.0097	0.9903	87.46	
47.5	511,063	2,223	0.0043	0.9957	86.62	
48.5	505,475	2,939	0.0058	0.9942	86.24	
49.5	498,621	1,463	0.0029	0.9971	85.74	
50.5	492,569	2,005	0.0041	0.9959	85.49	
51.5	475,810	2,328	0.0049	0.9951	85.14	
52.5	467,161	974	0.0021	0.9979	84.72	
53.5	458,828	717	0.0016	0.9984	84.55	
54.5	451,658	459	0.0010	0.9990	84.42	
55.5	445,799	452	0.0010	0.9990	84.33	
56.5	438,812	889	0.0020	0.9980	84.24	
57.5	433,923	491	0.0011	0.9989	84.07	
58.5	425,154	1,696	0.0040	0.9960	83.98	
59.5	414,135	1,054	0.0025	0.9975	83.64	
60.5	406,070	371	0.0009	0.9991	83.43	
61.5	390,877	1,362	0.0035	0.9965	83.35	
62.5	385,905	4,273	0.0111	0.9889	83.06	
63.5	376,083	1,076	0.0029	0.9971	82.14	
64.5	372,917	2,213	0.0059	0.9941	81.91	
65.5	365,305	8,510	0.0233	0.9767	81.42	
66.5	349,459	6,345	0.0182	0.9818	79.53	
67.5	341,770	25	0.0001	0.9999	78.08	
68.5	341,606	2,416	0.0071	0.9929	78.08	
69.5	337,470		0.0000	1.0000	77.52	
70.5	335,035		0.0000	1.0000	77.52	
71.5	330,720	331	0.0010	0.9990	77.52	
72.5	323,805	31	0.0001	0.9999	77.45	
73.5	314,133		0.0000	1.0000	77.44	
74.5	309,204	12	0.0000	1.0000	77.44	
75.5	300,357	27	0.0001	0.9999	77.44	
76.5	295,597	67	0.0002	0.9998	77.43	
77.5	291,454	443	0.0015	0.9985	77.41	
78.5	287,424	27	0.0001	0.9999	77.29	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2015			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	284,927	580	0.0020	0.9980	77.29	
80.5	283,597		0.0000	1.0000	77.13	
81.5	280,268	248	0.0009	0.9991	77.13	
82.5	278,005	147	0.0005	0.9995	77.06	
83.5	277,486	54	0.0002	0.9998	77.02	
84.5	275,550	1,455	0.0053	0.9947	77.01	
85.5	271,723		0.0000	1.0000	76.60	
86.5	271,874		0.0000	1.0000	76.60	
87.5	263,848	29	0.0001	0.9999	76.60	
88.5	259,382	70	0.0003	0.9997	76.59	
89.5	255,337	14	0.0001	0.9999	76.57	
90.5	243,919		0.0000	1.0000	76.57	
91.5	233,308		0.0000	1.0000	76.57	
92.5	221,071	30	0.0001	0.9999	76.57	
93.5	195,217		0.0000	1.0000	76.56	
94.5	182,120	11	0.0001	0.9999	76.56	
95.5	168,987		0.0000	1.0000	76.55	
96.5	156,821		0.0000	1.0000	76.55	
97.5	148,063		0.0000	1.0000	76.55	
98.5	138,989	134	0.0010	0.9990	76.55	
99.5	132,555		0.0000	1.0000	76.48	
100.5	119,614		0.0000	1.0000	76.48	
101.5	110,230	16	0.0001	0.9999	76.48	
102.5	105,368	6	0.0001	0.9999	76.47	
103.5	101,107		0.0000	1.0000	76.46	
104.5	98,121		0.0000	1.0000	76.46	
105.5	91,795	45	0.0005	0.9995	76.46	
106.5	87,577		0.0000	1.0000	76.43	
107.5	83,699		0.0000	1.0000	76.43	
108.5	76,042		0.0000	1.0000	76.43	
109.5	68,096		0.0000	1.0000	76.43	
110.5	58,845	290	0.0049	0.9951	76.43	
111.5	56,925		0.0000	1.0000	76.05	
112.5	47,005	298	0.0063	0.9937	76.05	
113.5	40,740		0.0000	1.0000	75.57	
114.5	33,235		0.0000	1.0000	75.57	
115.5	28,778		0.0000	1.0000	75.57	
116.5	18,771		0.0000	1.0000	75.57	
117.5	15,883		0.0000	1.0000	75.57	
118.5	12,692		0.0000	1.0000	75.57	

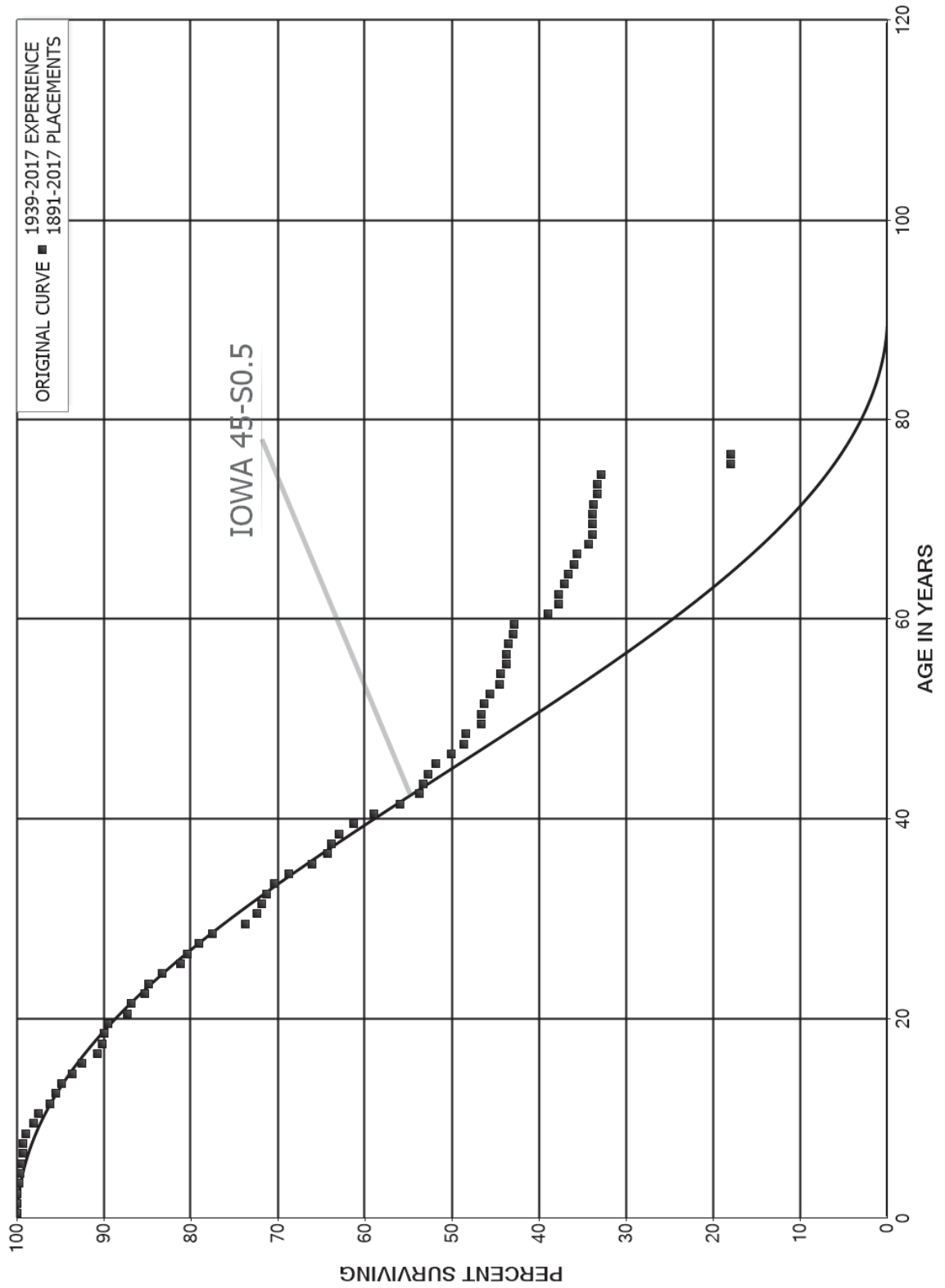
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2015			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	11,283		0.0000	1.0000	75.57
120.5	9,640		0.0000	1.0000	75.57
121.5	8,381		0.0000	1.0000	75.57
122.5	8,162		0.0000	1.0000	75.57
123.5	5,139		0.0000	1.0000	75.57
124.5	4,440		0.0000	1.0000	75.57
125.5	3,515		0.0000	1.0000	75.57
126.5	2,142		0.0000	1.0000	75.57
127.5	269		0.0000	1.0000	75.57
128.5	138		0.0000	1.0000	75.57
129.5	1		0.0000	1.0000	75.57
130.5	1		0.0000	1.0000	75.57
131.5	1		0.0000	1.0000	75.57
132.5	1		0.0000	1.0000	75.57
133.5	1		0.0000	1.0000	75.57
134.5	1		0.0000	1.0000	75.57
135.5	1		0.0000	1.0000	75.57
136.5	1		0.0000	1.0000	75.57
137.5	1		0.0000	1.0000	75.57
138.5	1		0.0000	1.0000	75.57
139.5	1		0.0000	1.0000	75.57
140.5	1		0.0000	1.0000	75.57
141.5	1		0.0000	1.0000	75.57
142.5					75.57

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,251,192	633	0.0000	1.0000	100.00
0.5	21,071,758	2,643	0.0001	0.9999	100.00
1.5	12,330,100	2,082	0.0002	0.9998	99.98
2.5	3,849,823	9,736	0.0025	0.9975	99.97
3.5	12,279,710	9,851	0.0008	0.9992	99.71
4.5	12,365,008	15,500	0.0013	0.9987	99.63
5.5	12,288,938	21,040	0.0017	0.9983	99.51
6.5	12,018,297	12,543	0.0010	0.9990	99.34
7.5	11,771,172	36,190	0.0031	0.9969	99.24
8.5	3,075,520	26,057	0.0085	0.9915	98.93
9.5	2,779,981	16,609	0.0060	0.9940	98.09
10.5	2,689,474	36,827	0.0137	0.9863	97.51
11.5	2,455,612	15,982	0.0065	0.9935	96.17
12.5	2,395,828	18,491	0.0077	0.9923	95.55
13.5	2,224,162	26,967	0.0121	0.9879	94.81
14.5	2,092,121	26,924	0.0129	0.9871	93.66
15.5	1,625,750	30,882	0.0190	0.9810	92.45
16.5	1,550,728	9,181	0.0059	0.9941	90.70
17.5	1,549,104	3,734	0.0024	0.9976	90.16
18.5	1,568,284	7,694	0.0049	0.9951	89.94
19.5	1,356,416	33,383	0.0246	0.9754	89.50
20.5	1,287,440	6,691	0.0052	0.9948	87.30
21.5	1,321,753	23,873	0.0181	0.9819	86.84
22.5	1,176,238	6,264	0.0053	0.9947	85.28
23.5	1,128,282	19,797	0.0175	0.9825	84.82
24.5	1,104,258	29,165	0.0264	0.9736	83.33
25.5	994,426	8,839	0.0089	0.9911	81.13
26.5	894,700	14,991	0.0168	0.9832	80.41
27.5	916,289	18,482	0.0202	0.9798	79.06
28.5	870,895	42,376	0.0487	0.9513	77.47
29.5	972,822	17,876	0.0184	0.9816	73.70
30.5	946,419	6,835	0.0072	0.9928	72.35
31.5	934,704	7,443	0.0080	0.9920	71.82
32.5	844,207	10,184	0.0121	0.9879	71.25
33.5	853,033	20,334	0.0238	0.9762	70.39
34.5	822,609	31,490	0.0383	0.9617	68.71
35.5	792,358	21,830	0.0276	0.9724	66.08
36.5	772,104	4,930	0.0064	0.9936	64.26
37.5	754,765	11,007	0.0146	0.9854	63.85
38.5	738,715	19,683	0.0266	0.9734	62.92

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	662,929	24,489	0.0369	0.9631	61.24
40.5	589,487	30,804	0.0523	0.9477	58.98
41.5	580,890	23,060	0.0397	0.9603	55.90
42.5	557,053	4,653	0.0084	0.9916	53.68
43.5	409,006	4,045	0.0099	0.9901	53.23
44.5	403,317	6,925	0.0172	0.9828	52.71
45.5	393,885	13,582	0.0345	0.9655	51.80
46.5	343,361	9,263	0.0270	0.9730	50.02
47.5	348,516	1,775	0.0051	0.9949	48.67
48.5	345,868	12,537	0.0362	0.9638	48.42
49.5	327,904	69	0.0002	0.9998	46.66
50.5	217,877	1,962	0.0090	0.9910	46.65
51.5	209,355	2,604	0.0124	0.9876	46.23
52.5	201,494	4,982	0.0247	0.9753	45.66
53.5	156,977	622	0.0040	0.9960	44.53
54.5	150,777	1,997	0.0132	0.9868	44.35
55.5	145,524		0.0000	1.0000	43.77
56.5	143,724	772	0.0054	0.9946	43.77
57.5	142,349	1,911	0.0134	0.9866	43.53
58.5	140,425	302	0.0022	0.9978	42.95
59.5	137,414	12,692	0.0924	0.9076	42.85
60.5	122,787	3,638	0.0296	0.9704	38.90
61.5	94,101		0.0000	1.0000	37.74
62.5	92,592	1,594	0.0172	0.9828	37.74
63.5	90,998	1,213	0.0133	0.9867	37.09
64.5	78,481	1,416	0.0180	0.9820	36.60
65.5	70,708	600	0.0085	0.9915	35.94
66.5	70,108	2,703	0.0386	0.9614	35.63
67.5	67,405	735	0.0109	0.9891	34.26
68.5	66,406		0.0000	1.0000	33.89
69.5	66,142		0.0000	1.0000	33.89
70.5	66,297	248	0.0037	0.9963	33.89
71.5	66,048	902	0.0137	0.9863	33.76
72.5	33,372		0.0000	1.0000	33.30
73.5	1,569	23	0.0148	0.9852	33.30
74.5	33,191	15,073	0.4541	0.5459	32.81
75.5	18,169		0.0000	1.0000	17.91
76.5	18,169		0.0000	1.0000	17.91
77.5	18,169	19	0.0011	0.9989	17.91
78.5	18,150	849	0.0468	0.9532	17.89

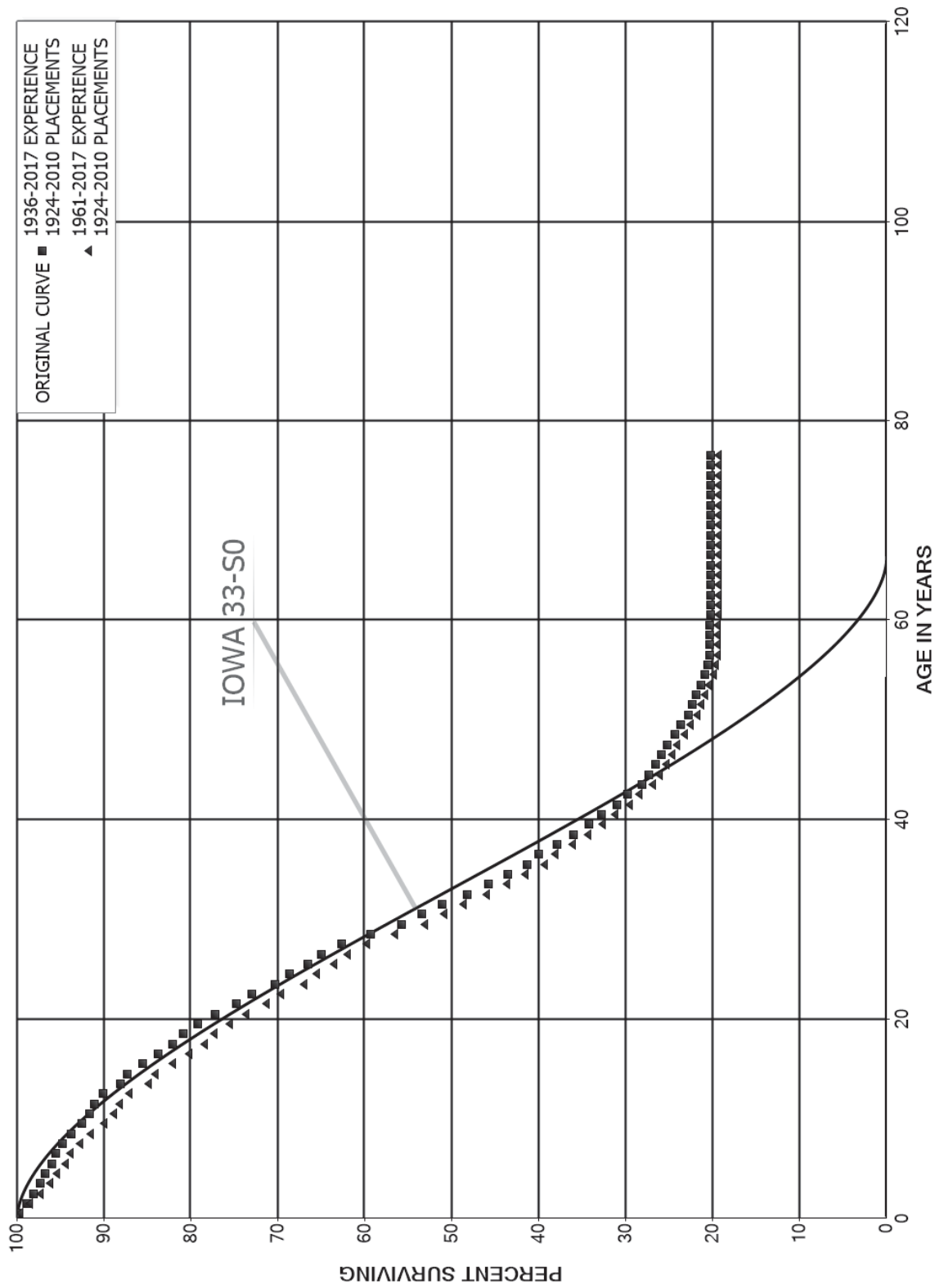
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,511		0.0000	1.0000	17.05
80.5	1,445	217	0.1502	0.8498	17.05
81.5	1,197		0.0000	1.0000	14.49
82.5	1,166		0.0000	1.0000	14.49
83.5	1,197		0.0000	1.0000	14.49
84.5	1,197	157	0.1315	0.8685	14.49
85.5	1,040	21	0.0206	0.9794	12.59
86.5	1,018		0.0000	1.0000	12.33
87.5	1,018		0.0000	1.0000	12.33
88.5	987		0.0000	1.0000	12.33
89.5	987		0.0000	1.0000	12.33
90.5	987		0.0000	1.0000	12.33
91.5	987		0.0000	1.0000	12.33
92.5	987		0.0000	1.0000	12.33
93.5	987		0.0000	1.0000	12.33
94.5	987		0.0000	1.0000	12.33
95.5	987		0.0000	1.0000	12.33
96.5	987		0.0000	1.0000	12.33
97.5	987		0.0000	1.0000	12.33
98.5	987		0.0000	1.0000	12.33
99.5	987		0.0000	1.0000	12.33
100.5	987		0.0000	1.0000	12.33
101.5	987		0.0000	1.0000	12.33
102.5	987		0.0000	1.0000	12.33
103.5	987		0.0000	1.0000	12.33
104.5	531		0.0000	1.0000	12.33
105.5	74		0.0000	1.0000	12.33
106.5	531		0.0000	1.0000	12.33
107.5	457		0.0000	1.0000	12.33
108.5	457		0.0000	1.0000	12.33
109.5	457		0.0000	1.0000	12.33
110.5	457		0.0000	1.0000	12.33
111.5					12.33

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	487,275	1,535	0.0032	0.9968	100.00
0.5	449,794	3,639	0.0081	0.9919	99.68
1.5	375,538	3,042	0.0081	0.9919	98.88
2.5	372,541	2,901	0.0078	0.9922	98.08
3.5	369,660	2,039	0.0055	0.9945	97.31
4.5	367,569	3,051	0.0083	0.9917	96.78
5.5	360,515	1,597	0.0044	0.9956	95.97
6.5	281,524	2,521	0.0090	0.9910	95.55
7.5	278,945	2,812	0.0101	0.9899	94.69
8.5	275,840	3,622	0.0131	0.9869	93.74
9.5	273,630	2,690	0.0098	0.9902	92.51
10.5	267,626	1,658	0.0062	0.9938	91.60
11.5	267,986	2,731	0.0102	0.9898	91.03
12.5	265,970	5,918	0.0223	0.9777	90.10
13.5	259,337	2,239	0.0086	0.9914	88.10
14.5	257,098	5,288	0.0206	0.9794	87.34
15.5	251,918	5,379	0.0214	0.9786	85.54
16.5	249,317	5,033	0.0202	0.9798	83.71
17.5	242,146	3,354	0.0138	0.9862	82.02
18.5	235,457	5,116	0.0217	0.9783	80.89
19.5	228,656	5,597	0.0245	0.9755	79.13
20.5	221,847	7,017	0.0316	0.9684	77.19
21.5	214,427	5,179	0.0242	0.9758	74.75
22.5	209,082	7,697	0.0368	0.9632	72.95
23.5	200,416	4,574	0.0228	0.9772	70.26
24.5	196,763	6,021	0.0306	0.9694	68.66
25.5	190,165	4,546	0.0239	0.9761	66.56
26.5	181,110	6,536	0.0361	0.9639	64.97
27.5	168,875	8,873	0.0525	0.9475	62.62
28.5	161,201	9,847	0.0611	0.9389	59.33
29.5	151,306	6,422	0.0424	0.9576	55.71
30.5	144,198	6,286	0.0436	0.9564	53.34
31.5	139,364	7,678	0.0551	0.9449	51.02
32.5	131,218	6,788	0.0517	0.9483	48.21
33.5	123,547	6,031	0.0488	0.9512	45.71
34.5	117,808	6,082	0.0516	0.9484	43.48
35.5	110,831	3,452	0.0311	0.9689	41.24
36.5	105,272	5,667	0.0538	0.9462	39.95
37.5	99,040	4,916	0.0496	0.9504	37.80
38.5	92,830	4,527	0.0488	0.9512	35.93

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1936-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	86,723	3,726	0.0430	0.9570	34.17	
40.5	83,521	4,578	0.0548	0.9452	32.71	
41.5	77,584	2,851	0.0367	0.9633	30.91	
42.5	72,192	4,048	0.0561	0.9439	29.78	
43.5	67,570	2,052	0.0304	0.9696	28.11	
44.5	64,290	1,860	0.0289	0.9711	27.25	
45.5	60,652	1,511	0.0249	0.9751	26.46	
46.5	59,423	1,343	0.0226	0.9774	25.81	
47.5	57,100	2,135	0.0374	0.9626	25.22	
48.5	50,267	1,406	0.0280	0.9720	24.28	
49.5	46,045	1,632	0.0355	0.9645	23.60	
50.5	42,871	857	0.0200	0.9800	22.76	
51.5	38,999	842	0.0216	0.9784	22.31	
52.5	36,320	827	0.0228	0.9772	21.83	
53.5	33,308	830	0.0249	0.9751	21.33	
54.5	30,442	380	0.0125	0.9875	20.80	
55.5	28,208	331	0.0117	0.9883	20.54	
56.5	25,225	67	0.0027	0.9973	20.30	
57.5	22,630		0.0000	1.0000	20.24	
58.5	19,315		0.0000	1.0000	20.24	
59.5	17,263	91	0.0052	0.9948	20.24	
60.5	14,804		0.0000	1.0000	20.14	
61.5	13,495		0.0000	1.0000	20.14	
62.5	12,753		0.0000	1.0000	20.14	
63.5	11,965		0.0000	1.0000	20.14	
64.5	10,441		0.0000	1.0000	20.14	
65.5	9,429		0.0000	1.0000	20.14	
66.5	8,867		0.0000	1.0000	20.14	
67.5	8,352		0.0000	1.0000	20.14	
68.5	7,177		0.0000	1.0000	20.14	
69.5	6,238		0.0000	1.0000	20.14	
70.5	5,303		0.0000	1.0000	20.14	
71.5	4,431		0.0000	1.0000	20.14	
72.5	4,264		0.0000	1.0000	20.14	
73.5	3,767		0.0000	1.0000	20.14	
74.5	3,243		0.0000	1.0000	20.14	
75.5	2,813		0.0000	1.0000	20.14	
76.5	1,952		0.0000	1.0000	20.14	
77.5	995		0.0000	1.0000	20.14	
78.5	895		0.0000	1.0000	20.14	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1936-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	895		0.0000	1.0000	20.14
80.5	363		0.0000	1.0000	20.14
81.5	290		0.0000	1.0000	20.14
82.5	290		0.0000	1.0000	20.14
83.5	290		0.0000	1.0000	20.14
84.5	245		0.0000	1.0000	20.14
85.5	245		0.0000	1.0000	20.14
86.5	26		0.0000	1.0000	20.14
87.5	26		0.0000	1.0000	20.14
88.5	26		0.0000	1.0000	20.14
89.5	26		0.0000	1.0000	20.14
90.5	26		0.0000	1.0000	20.14
91.5					20.14

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1961-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	335,473	1,535	0.0046	0.9954	100.00
0.5	308,283	3,639	0.0118	0.9882	99.54
1.5	247,923	3,042	0.0123	0.9877	98.37
2.5	258,689	2,901	0.0112	0.9888	97.16
3.5	266,360	2,039	0.0077	0.9923	96.07
4.5	274,865	3,051	0.0111	0.9889	95.34
5.5	278,889	1,597	0.0057	0.9943	94.28
6.5	207,311	2,521	0.0122	0.9878	93.74
7.5	214,132	2,812	0.0131	0.9869	92.60
8.5	215,575	3,622	0.0168	0.9832	91.38
9.5	218,264	2,690	0.0123	0.9877	89.85
10.5	217,673	1,658	0.0076	0.9924	88.74
11.5	224,362	2,731	0.0122	0.9878	88.06
12.5	228,392	5,918	0.0259	0.9741	86.99
13.5	227,049	2,239	0.0099	0.9901	84.74
14.5	230,518	5,288	0.0229	0.9771	83.90
15.5	229,041	5,379	0.0235	0.9765	81.98
16.5	231,292	5,033	0.0218	0.9782	80.05
17.5	228,143	3,354	0.0147	0.9853	78.31
18.5	226,220	5,116	0.0226	0.9774	77.16
19.5	224,154	5,597	0.0250	0.9750	75.41
20.5	219,654	7,017	0.0319	0.9681	73.53
21.5	213,071	5,179	0.0243	0.9757	71.18
22.5	207,726	7,697	0.0371	0.9629	69.45
23.5	199,828	4,574	0.0229	0.9771	66.88
24.5	196,287	6,021	0.0307	0.9693	65.35
25.5	189,688	4,546	0.0240	0.9760	63.34
26.5	180,633	6,536	0.0362	0.9638	61.82
27.5	168,444	8,873	0.0527	0.9473	59.59
28.5	160,790	9,847	0.0612	0.9388	56.45
29.5	151,113	6,422	0.0425	0.9575	52.99
30.5	144,005	6,286	0.0437	0.9563	50.74
31.5	139,205	7,678	0.0552	0.9448	48.52
32.5	131,101	6,788	0.0518	0.9482	45.85
33.5	123,431	6,031	0.0489	0.9511	43.47
34.5	117,808	6,082	0.0516	0.9484	41.35
35.5	110,831	3,452	0.0311	0.9689	39.22
36.5	105,272	5,667	0.0538	0.9462	37.99
37.5	99,040	4,916	0.0496	0.9504	35.95
38.5	92,830	4,527	0.0488	0.9512	34.16

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	86,723	3,726	0.0430	0.9570	32.50	
40.5	83,521	4,578	0.0548	0.9452	31.10	
41.5	77,584	2,851	0.0367	0.9633	29.40	
42.5	72,192	4,048	0.0561	0.9439	28.32	
43.5	67,570	2,052	0.0304	0.9696	26.73	
44.5	64,290	1,860	0.0289	0.9711	25.92	
45.5	60,652	1,511	0.0249	0.9751	25.17	
46.5	59,423	1,343	0.0226	0.9774	24.54	
47.5	57,100	2,135	0.0374	0.9626	23.99	
48.5	50,267	1,406	0.0280	0.9720	23.09	
49.5	46,045	1,632	0.0355	0.9645	22.44	
50.5	42,871	857	0.0200	0.9800	21.65	
51.5	38,999	842	0.0216	0.9784	21.21	
52.5	36,320	827	0.0228	0.9772	20.76	
53.5	33,308	830	0.0249	0.9751	20.28	
54.5	30,442	380	0.0125	0.9875	19.78	
55.5	28,208	331	0.0117	0.9883	19.53	
56.5	25,225	67	0.0027	0.9973	19.30	
57.5	22,630		0.0000	1.0000	19.25	
58.5	19,315		0.0000	1.0000	19.25	
59.5	17,263	91	0.0052	0.9948	19.25	
60.5	14,804		0.0000	1.0000	19.15	
61.5	13,495		0.0000	1.0000	19.15	
62.5	12,753		0.0000	1.0000	19.15	
63.5	11,965		0.0000	1.0000	19.15	
64.5	10,441		0.0000	1.0000	19.15	
65.5	9,429		0.0000	1.0000	19.15	
66.5	8,867		0.0000	1.0000	19.15	
67.5	8,352		0.0000	1.0000	19.15	
68.5	7,177		0.0000	1.0000	19.15	
69.5	6,238		0.0000	1.0000	19.15	
70.5	5,303		0.0000	1.0000	19.15	
71.5	4,431		0.0000	1.0000	19.15	
72.5	4,264		0.0000	1.0000	19.15	
73.5	3,767		0.0000	1.0000	19.15	
74.5	3,243		0.0000	1.0000	19.15	
75.5	2,813		0.0000	1.0000	19.15	
76.5	1,952		0.0000	1.0000	19.15	
77.5	995		0.0000	1.0000	19.15	
78.5	895		0.0000	1.0000	19.15	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

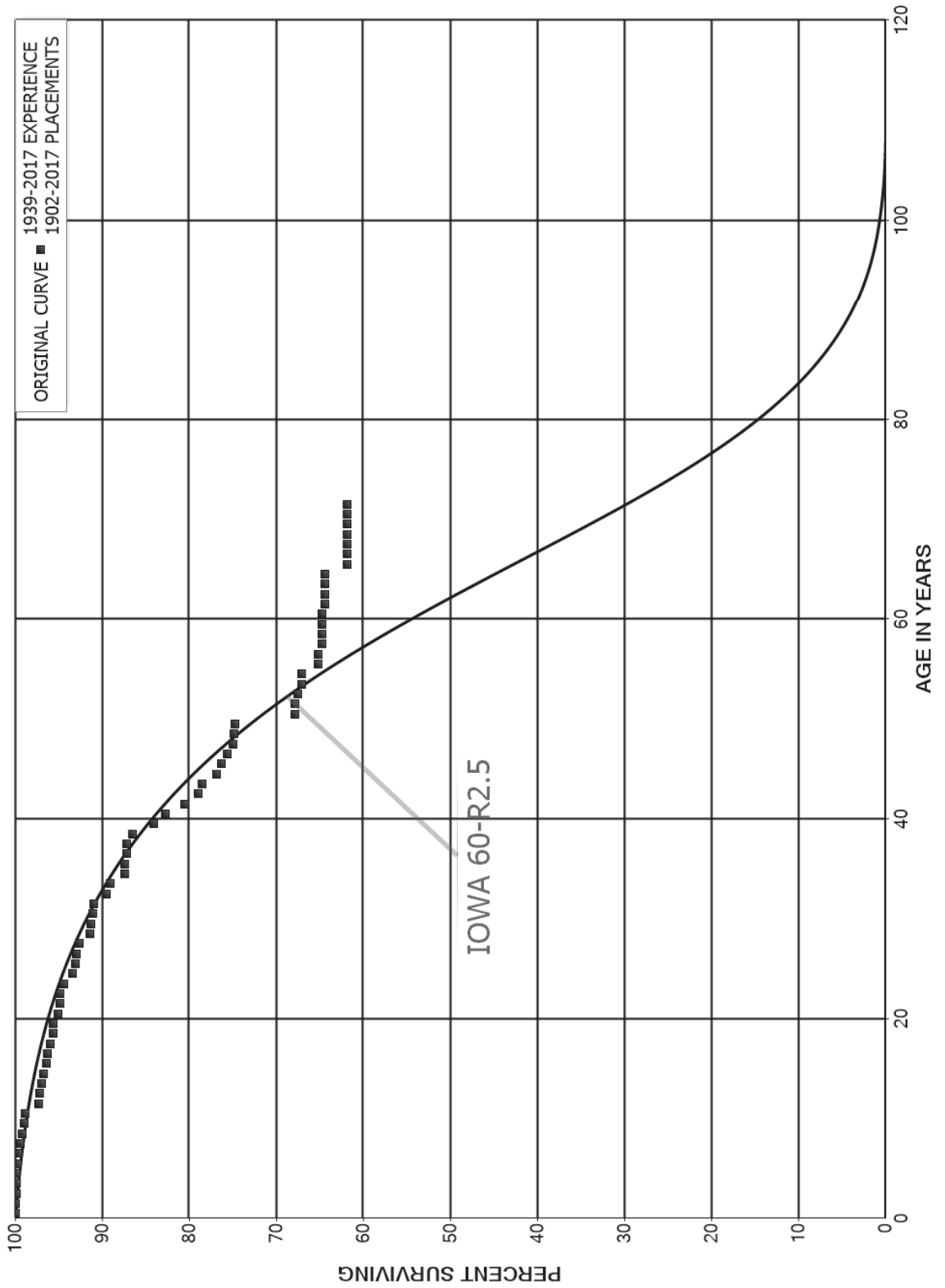
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1961-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	895		0.0000	1.0000	19.15
80.5	363		0.0000	1.0000	19.15
81.5	290		0.0000	1.0000	19.15
82.5	290		0.0000	1.0000	19.15
83.5	290		0.0000	1.0000	19.15
84.5	245		0.0000	1.0000	19.15
85.5	245		0.0000	1.0000	19.15
86.5	26		0.0000	1.0000	19.15
87.5	26		0.0000	1.0000	19.15
88.5	26		0.0000	1.0000	19.15
89.5	26		0.0000	1.0000	19.15
90.5	26		0.0000	1.0000	19.15
91.5					19.15

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 329.00 OTHER STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,464,897	1,797	0.0007	0.9993	100.00	
0.5	2,361,827	457	0.0002	0.9998	99.93	
1.5	2,347,184	1,130	0.0005	0.9995	99.91	
2.5	2,343,122	484	0.0002	0.9998	99.86	
3.5	2,287,955	760	0.0003	0.9997	99.84	
4.5	2,289,193	978	0.0004	0.9996	99.81	
5.5	1,234,082	2,187	0.0018	0.9982	99.76	
6.5	1,226,989	2,992	0.0024	0.9976	99.59	
7.5	1,131,084	1,796	0.0016	0.9984	99.34	
8.5	1,079,533	2,713	0.0025	0.9975	99.19	
9.5	999,999	973	0.0010	0.9990	98.94	
10.5	1,002,614	15,251	0.0152	0.9848	98.84	
11.5	856,581	1,383	0.0016	0.9984	97.34	
12.5	817,526	1,982	0.0024	0.9976	97.18	
13.5	821,734	2,089	0.0025	0.9975	96.94	
14.5	821,382	2,911	0.0035	0.9965	96.70	
15.5	822,409	1,027	0.0012	0.9988	96.36	
16.5	807,347	2,400	0.0030	0.9970	96.23	
17.5	808,620	2,750	0.0034	0.9966	95.95	
18.5	787,810	367	0.0005	0.9995	95.62	
19.5	789,775	4,139	0.0052	0.9948	95.58	
20.5	778,277	1,661	0.0021	0.9979	95.08	
21.5	777,865	248	0.0003	0.9997	94.87	
22.5	760,365	3,592	0.0047	0.9953	94.84	
23.5	623,451	6,523	0.0105	0.9895	94.40	
24.5	614,761	2,110	0.0034	0.9966	93.41	
25.5	506,954	598	0.0012	0.9988	93.09	
26.5	466,479	1,929	0.0041	0.9959	92.98	
27.5	462,063	6,221	0.0135	0.9865	92.59	
28.5	439,668	521	0.0012	0.9988	91.35	
29.5	428,032	592	0.0014	0.9986	91.24	
30.5	405,838	568	0.0014	0.9986	91.11	
31.5	403,673	6,468	0.0160	0.9840	90.98	
32.5	389,762	2,164	0.0056	0.9944	89.53	
33.5	327,982	5,907	0.0180	0.9820	89.03	
34.5	316,804	49	0.0002	0.9998	87.43	
35.5	317,570	989	0.0031	0.9969	87.41	
36.5	316,325	13	0.0000	1.0000	87.14	
37.5	218,375	1,666	0.0076	0.9924	87.14	
38.5	210,203	5,826	0.0277	0.9723	86.47	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	204,347	3,261	0.0160	0.9840	84.08
40.5	171,409	4,722	0.0275	0.9725	82.73
41.5	166,146	3,180	0.0191	0.9809	80.45
42.5	155,118	896	0.0058	0.9942	78.91
43.5	131,111	2,745	0.0209	0.9791	78.46
44.5	127,817	905	0.0071	0.9929	76.82
45.5	125,374	1,123	0.0090	0.9910	76.27
46.5	121,937	990	0.0081	0.9919	75.59
47.5	120,163	204	0.0017	0.9983	74.98
48.5	119,713	199	0.0017	0.9983	74.85
49.5	82,838	7,617	0.0920	0.9080	74.72
50.5	75,220		0.0000	1.0000	67.85
51.5	75,106	425	0.0057	0.9943	67.85
52.5	73,850	387	0.0052	0.9948	67.47
53.5	68,952		0.0000	1.0000	67.12
54.5	64,350	1,885	0.0293	0.9707	67.12
55.5	61,388		0.0000	1.0000	65.15
56.5	57,176	418	0.0073	0.9927	65.15
57.5	55,187		0.0000	1.0000	64.67
58.5	23,478		0.0000	1.0000	64.67
59.5	21,692		0.0000	1.0000	64.67
60.5	21,019	85	0.0041	0.9959	64.67
61.5	16,037		0.0000	1.0000	64.41
62.5	15,626		0.0000	1.0000	64.41
63.5	15,626		0.0000	1.0000	64.41
64.5	15,626	625	0.0400	0.9600	64.41
65.5	14,429		0.0000	1.0000	61.83
66.5	14,363		0.0000	1.0000	61.83
67.5	14,363		0.0000	1.0000	61.83
68.5	14,141		0.0000	1.0000	61.83
69.5	13,029		0.0000	1.0000	61.83
70.5	12,124		0.0000	1.0000	61.83
71.5	9,665		0.0000	1.0000	61.83
72.5	9,213		0.0000	1.0000	61.83
73.5	9,213		0.0000	1.0000	61.83
74.5	7,196		0.0000	1.0000	61.83
75.5	7,118		0.0000	1.0000	61.83
76.5	7,118		0.0000	1.0000	61.83
77.5	6,482		0.0000	1.0000	61.83
78.5	6,292		0.0000	1.0000	61.83

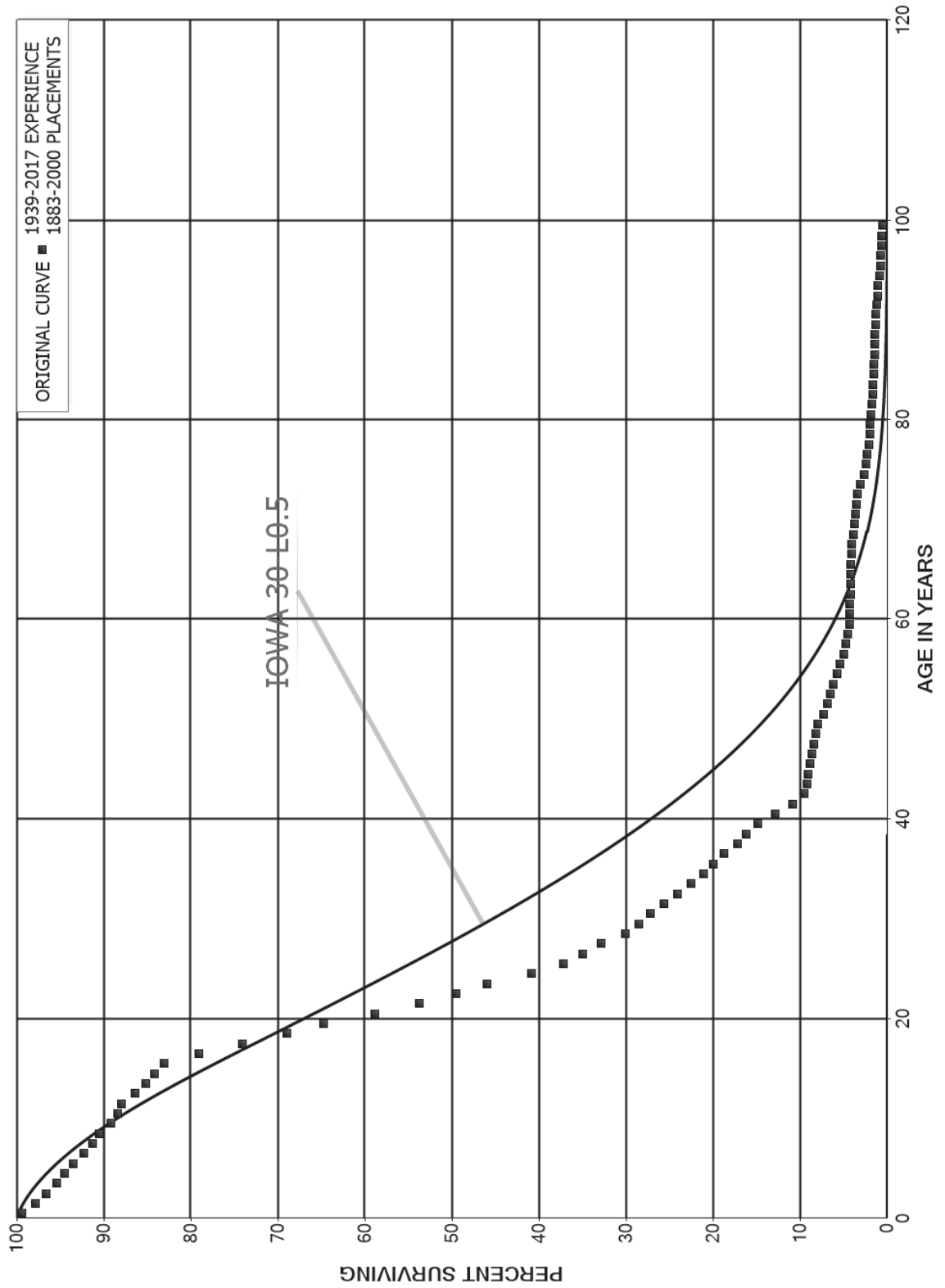
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,641		0.0000	1.0000	61.83
80.5	4,355		0.0000	1.0000	61.83
81.5	4,355		0.0000	1.0000	61.83
82.5	4,355		0.0000	1.0000	61.83
83.5	3,753		0.0000	1.0000	61.83
84.5	3,753		0.0000	1.0000	61.83
85.5	3,753		0.0000	1.0000	61.83
86.5	3,318		0.0000	1.0000	61.83
87.5	511		0.0000	1.0000	61.83
88.5	511		0.0000	1.0000	61.83
89.5	511		0.0000	1.0000	61.83
90.5	511		0.0000	1.0000	61.83
91.5	511		0.0000	1.0000	61.83
92.5	126		0.0000	1.0000	61.83
93.5	126		0.0000	1.0000	61.83
94.5	30		0.0000	1.0000	61.83
95.5	30		0.0000	1.0000	61.83
96.5	30		0.0000	1.0000	61.83
97.5	30		0.0000	1.0000	61.83
98.5	30		0.0000	1.0000	61.83
99.5	30		0.0000	1.0000	61.83
100.5	30		0.0000	1.0000	61.83
101.5	30		0.0000	1.0000	61.83
102.5	30		0.0000	1.0000	61.83
103.5	30		0.0000	1.0000	61.83
104.5	30		0.0000	1.0000	61.83
105.5	30		0.0000	1.0000	61.83
106.5	30		0.0000	1.0000	61.83
107.5	30		0.0000	1.0000	61.83
108.5	30		0.0000	1.0000	61.83
109.5	30		0.0000	1.0000	61.83
110.5	30		0.0000	1.0000	61.83
111.5					61.83

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2000

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,844,812	202,885	0.0064	0.9936	100.00
0.5	45,786,431	688,117	0.0150	0.9850	99.36
1.5	48,402,739	632,754	0.0131	0.9869	97.87
2.5	48,839,511	620,640	0.0127	0.9873	96.59
3.5	47,944,751	457,578	0.0095	0.9905	95.36
4.5	47,286,430	489,406	0.0103	0.9897	94.45
5.5	46,802,384	582,529	0.0124	0.9876	93.48
6.5	45,988,422	486,539	0.0106	0.9894	92.31
7.5	45,617,196	427,637	0.0094	0.9906	91.33
8.5	45,487,310	628,482	0.0138	0.9862	90.48
9.5	45,084,774	403,753	0.0090	0.9910	89.23
10.5	44,876,250	269,306	0.0060	0.9940	88.43
11.5	44,818,978	770,708	0.0172	0.9828	87.90
12.5	44,257,876	636,756	0.0144	0.9856	86.39
13.5	44,117,216	512,229	0.0116	0.9884	85.14
14.5	44,029,575	549,701	0.0125	0.9875	84.16
15.5	43,902,594	2,157,750	0.0491	0.9509	83.11
16.5	41,974,148	2,629,152	0.0626	0.9374	79.02
17.5	39,901,688	2,743,110	0.0687	0.9313	74.07
18.5	37,573,286	2,334,916	0.0621	0.9379	68.98
19.5	35,264,952	3,169,194	0.0899	0.9101	64.69
20.5	32,070,165	2,805,438	0.0875	0.9125	58.88
21.5	29,209,626	2,286,212	0.0783	0.9217	53.73
22.5	26,731,464	1,922,343	0.0719	0.9281	49.52
23.5	24,964,122	2,762,468	0.1107	0.8893	45.96
24.5	21,949,711	1,997,367	0.0910	0.9090	40.88
25.5	19,951,248	1,199,423	0.0601	0.9399	37.16
26.5	18,650,914	1,130,483	0.0606	0.9394	34.92
27.5	17,501,856	1,454,926	0.0831	0.9169	32.81
28.5	15,961,829	820,977	0.0514	0.9486	30.08
29.5	15,208,426	744,492	0.0490	0.9510	28.53
30.5	14,530,012	784,285	0.0540	0.9460	27.13
31.5	13,917,200	850,206	0.0611	0.9389	25.67
32.5	13,061,501	854,413	0.0654	0.9346	24.10
33.5	12,752,085	816,476	0.0640	0.9360	22.53
34.5	11,915,194	654,150	0.0549	0.9451	21.08
35.5	11,303,613	682,957	0.0604	0.9396	19.93
36.5	10,546,872	868,524	0.0823	0.9177	18.72
37.5	9,651,010	582,800	0.0604	0.9396	17.18
38.5	9,045,266	702,343	0.0776	0.9224	16.14

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,413,286	1,186,021	0.1410	0.8590	14.89
40.5	7,065,710	1,057,428	0.1497	0.8503	12.79
41.5	6,022,603	735,367	0.1221	0.8779	10.88
42.5	5,309,551	199,762	0.0376	0.9624	9.55
43.5	5,092,323	64,054	0.0126	0.9874	9.19
44.5	4,954,876	111,343	0.0225	0.9775	9.07
45.5	4,794,307	120,268	0.0251	0.9749	8.87
46.5	4,676,350	135,900	0.0291	0.9709	8.65
47.5	4,493,162	102,058	0.0227	0.9773	8.40
48.5	4,402,181	137,329	0.0312	0.9688	8.20
49.5	4,163,323	343,140	0.0824	0.9176	7.95
50.5	3,833,597	244,264	0.0637	0.9363	7.29
51.5	3,530,280	193,549	0.0548	0.9452	6.83
52.5	3,260,474	148,184	0.0454	0.9546	6.45
53.5	3,100,240	209,229	0.0675	0.9325	6.16
54.5	2,832,143	177,042	0.0625	0.9375	5.75
55.5	2,643,108	186,011	0.0704	0.9296	5.39
56.5	2,457,467	154,801	0.0630	0.9370	5.01
57.5	2,298,094	100,918	0.0439	0.9561	4.69
58.5	2,203,758	75,544	0.0343	0.9657	4.49
59.5	2,151,523	10,302	0.0048	0.9952	4.33
60.5	2,107,968	18,901	0.0090	0.9910	4.31
61.5	2,078,489	25,609	0.0123	0.9877	4.27
62.5	2,045,618	7,548	0.0037	0.9963	4.22
63.5	2,032,102	6,686	0.0033	0.9967	4.20
64.5	2,017,317	15,884	0.0079	0.9921	4.19
65.5	1,988,198	25,929	0.0130	0.9870	4.16
66.5	1,897,186	20,595	0.0109	0.9891	4.10
67.5	1,816,950	102,944	0.0567	0.9433	4.06
68.5	1,726,224	46,565	0.0270	0.9730	3.83
69.5	1,682,132	71,407	0.0425	0.9575	3.73
70.5	1,613,730	51,432	0.0319	0.9681	3.57
71.5	1,545,627	45,220	0.0293	0.9707	3.45
72.5	1,486,214	147,087	0.0990	0.9010	3.35
73.5	1,274,556	159,815	0.1254	0.8746	3.02
74.5	1,099,970	105,689	0.0961	0.9039	2.64
75.5	981,302	41,168	0.0420	0.9580	2.39
76.5	975,808	89,654	0.0919	0.9081	2.29
77.5	885,107	46,301	0.0523	0.9477	2.08
78.5	836,384	26,773	0.0320	0.9680	1.97

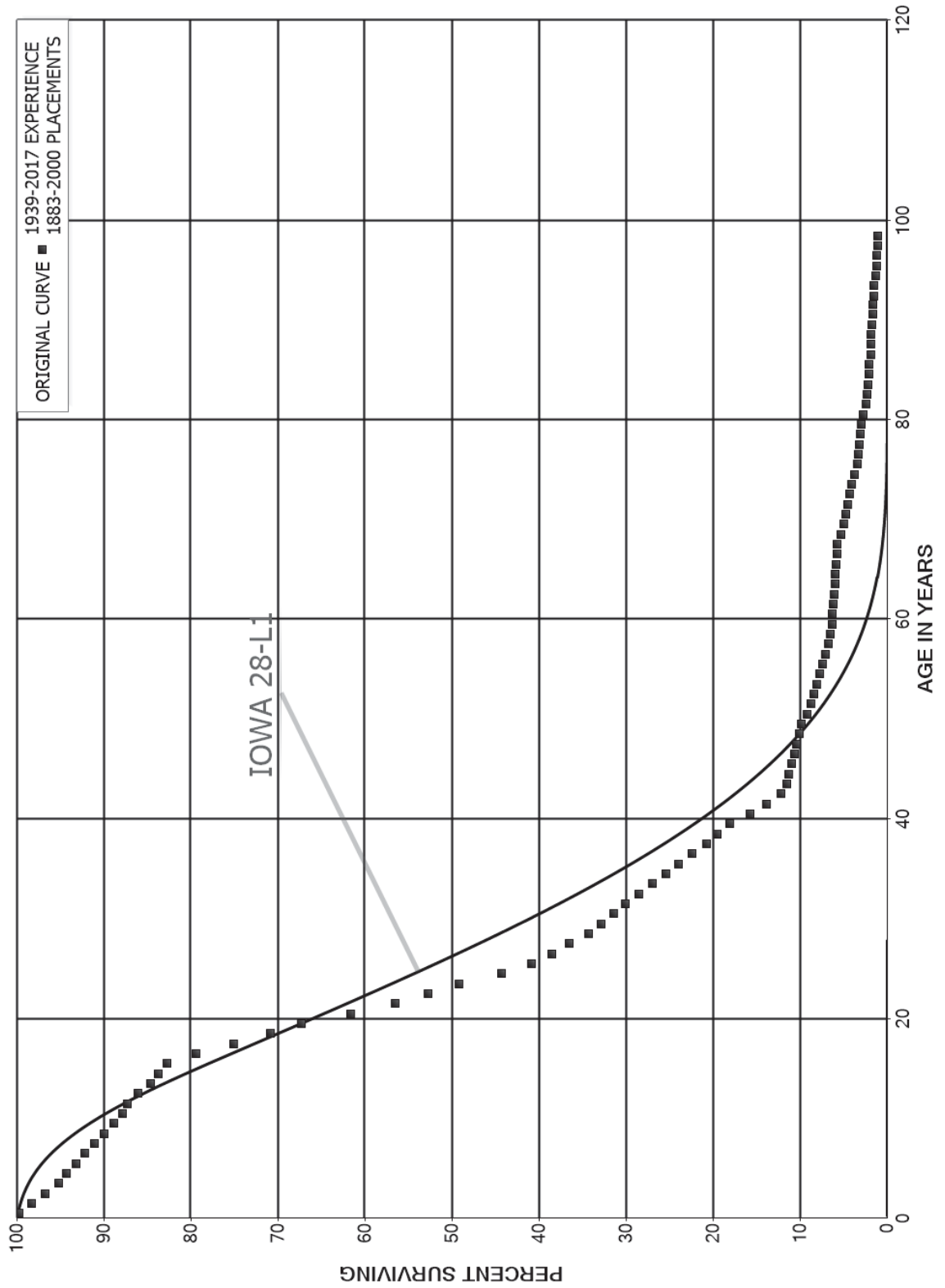
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	772,870	26,291	0.0340	0.9660	1.91
80.5	710,585	24,657	0.0347	0.9653	1.84
81.5	713,349	47,192	0.0662	0.9338	1.78
82.5	669,219	33,258	0.0497	0.9503	1.66
83.5	624,624	22,017	0.0352	0.9648	1.58
84.5	574,495	14,966	0.0261	0.9739	1.52
85.5	549,058	25,377	0.0462	0.9538	1.48
86.5	498,649	18,683	0.0375	0.9625	1.41
87.5	479,005	4,637	0.0097	0.9903	1.36
88.5	473,341	18,778	0.0397	0.9603	1.35
89.5	451,623	10,763	0.0238	0.9762	1.29
90.5	417,947	26,872	0.0643	0.9357	1.26
91.5	369,000	23,757	0.0644	0.9356	1.18
92.5	312,532	9,659	0.0309	0.9691	1.11
93.5	275,503	67,790	0.2461	0.7539	1.07
94.5	229,150	15,682	0.0684	0.9316	0.81
95.5	221,158	11,379	0.0515	0.9485	0.75
96.5	194,077	13,346	0.0688	0.9312	0.71
97.5	174,172	12,308	0.0707	0.9293	0.66
98.5	150,349	17,619	0.1172	0.8828	0.62
99.5	94,560	4,079	0.0431	0.9569	0.55
100.5	95,776	7	0.0001	0.9999	0.52
101.5	79,470	6,877	0.0865	0.9135	0.52
102.5	62,885	6,511	0.1035	0.8965	0.48
103.5	63,929	996	0.0156	0.9844	0.43
104.5	60,322	1,747	0.0290	0.9710	0.42
105.5	50,669	1,709	0.0337	0.9663	0.41
106.5	47,447	3,261	0.0687	0.9313	0.39
107.5	41,100	1,555	0.0378	0.9622	0.37
108.5	31,833		0.0000	1.0000	0.35
109.5	17,222		0.0000	1.0000	0.35
110.5	2,610		0.0000	1.0000	0.35
111.5	14,612		0.0000	1.0000	0.35
112.5	14,612		0.0000	1.0000	0.35
113.5	14,612		0.0000	1.0000	0.35
114.5	14,612		0.0000	1.0000	0.35
115.5	14,612		0.0000	1.0000	0.35
116.5					0.35

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2000

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,722,263	29,152	0.0027	0.9973	100.00
0.5	14,676,310	218,602	0.0149	0.9851	99.73
1.5	15,234,179	240,542	0.0158	0.9842	98.24
2.5	15,063,931	238,011	0.0158	0.9842	96.69
3.5	14,788,426	129,013	0.0087	0.9913	95.16
4.5	14,650,780	183,532	0.0125	0.9875	94.33
5.5	14,317,288	158,492	0.0111	0.9889	93.15
6.5	14,078,555	160,356	0.0114	0.9886	92.12
7.5	13,999,258	167,826	0.0120	0.9880	91.07
8.5	14,072,579	185,669	0.0132	0.9868	89.98
9.5	14,044,442	145,678	0.0104	0.9896	88.79
10.5	14,074,492	89,489	0.0064	0.9936	87.87
11.5	14,147,180	207,120	0.0146	0.9854	87.31
12.5	14,028,483	224,733	0.0160	0.9840	86.03
13.5	13,958,201	157,933	0.0113	0.9887	84.66
14.5	13,985,277	155,399	0.0111	0.9889	83.70
15.5	13,952,236	572,086	0.0410	0.9590	82.77
16.5	13,455,055	739,386	0.0550	0.9450	79.37
17.5	12,901,825	709,957	0.0550	0.9450	75.01
18.5	12,276,322	623,986	0.0508	0.9492	70.88
19.5	11,767,226	990,668	0.0842	0.9158	67.28
20.5	10,849,885	895,059	0.0825	0.9175	61.62
21.5	10,059,379	681,227	0.0677	0.9323	56.53
22.5	9,377,562	632,172	0.0674	0.9326	52.71
23.5	8,790,641	880,398	0.1002	0.8998	49.15
24.5	7,900,443	600,665	0.0760	0.9240	44.23
25.5	7,344,477	416,013	0.0566	0.9434	40.87
26.5	6,898,937	367,766	0.0533	0.9467	38.55
27.5	6,553,016	405,204	0.0618	0.9382	36.50
28.5	6,133,380	255,035	0.0416	0.9584	34.24
29.5	5,929,241	247,265	0.0417	0.9583	32.82
30.5	5,721,654	247,806	0.0433	0.9567	31.45
31.5	5,476,099	279,812	0.0511	0.9489	30.09
32.5	5,173,288	286,063	0.0553	0.9447	28.55
33.5	4,875,593	284,686	0.0584	0.9416	26.97
34.5	4,603,780	269,184	0.0585	0.9415	25.40
35.5	4,368,510	269,874	0.0618	0.9382	23.91
36.5	4,082,260	307,368	0.0753	0.9247	22.43
37.5	3,749,226	220,269	0.0588	0.9412	20.74
38.5	3,537,629	255,971	0.0724	0.9276	19.53

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,304,905	435,654	0.1318	0.8682	18.11
40.5	2,854,494	343,703	0.1204	0.8796	15.73
41.5	2,510,720	296,577	0.1181	0.8819	13.83
42.5	2,221,887	126,361	0.0569	0.9431	12.20
43.5	2,072,809	42,055	0.0203	0.9797	11.50
44.5	2,014,176	58,765	0.0292	0.9708	11.27
45.5	1,932,860	64,819	0.0335	0.9665	10.94
46.5	1,872,541	38,670	0.0207	0.9793	10.57
47.5	1,815,500	42,221	0.0233	0.9767	10.36
48.5	1,766,430	57,139	0.0323	0.9677	10.12
49.5	1,681,835	105,463	0.0627	0.9373	9.79
50.5	1,580,417	74,737	0.0473	0.9527	9.17
51.5	1,488,429	50,560	0.0340	0.9660	8.74
52.5	1,420,747	56,872	0.0400	0.9600	8.44
53.5	1,352,471	65,700	0.0486	0.9514	8.11
54.5	1,263,237	51,422	0.0407	0.9593	7.71
55.5	1,198,970	57,819	0.0482	0.9518	7.40
56.5	1,141,148	52,214	0.0458	0.9542	7.04
57.5	1,097,964	35,288	0.0321	0.9679	6.72
58.5	1,063,541	27,333	0.0257	0.9743	6.50
59.5	1,034,136	13,286	0.0128	0.9872	6.34
60.5	1,019,158	10,190	0.0100	0.9900	6.25
61.5	1,003,676	22,231	0.0222	0.9778	6.19
62.5	983,349	9,139	0.0093	0.9907	6.06
63.5	970,211	12,474	0.0129	0.9871	6.00
64.5	952,820	13,224	0.0139	0.9861	5.92
65.5	935,581	12,733	0.0136	0.9864	5.84
66.5	880,247	9,326	0.0106	0.9894	5.76
67.5	822,824	62,268	0.0757	0.9243	5.70
68.5	782,242	41,068	0.0525	0.9475	5.27
69.5	737,109	37,770	0.0512	0.9488	4.99
70.5	699,236	36,376	0.0520	0.9480	4.74
71.5	648,731	23,116	0.0356	0.9644	4.49
72.5	620,778	36,098	0.0581	0.9419	4.33
73.5	543,077	44,464	0.0819	0.9181	4.08
74.5	485,096	39,088	0.0806	0.9194	3.74
75.5	441,748	19,050	0.0431	0.9569	3.44
76.5	432,660	16,769	0.0388	0.9612	3.29
77.5	414,470	12,393	0.0299	0.9701	3.17
78.5	398,457	14,108	0.0354	0.9646	3.07

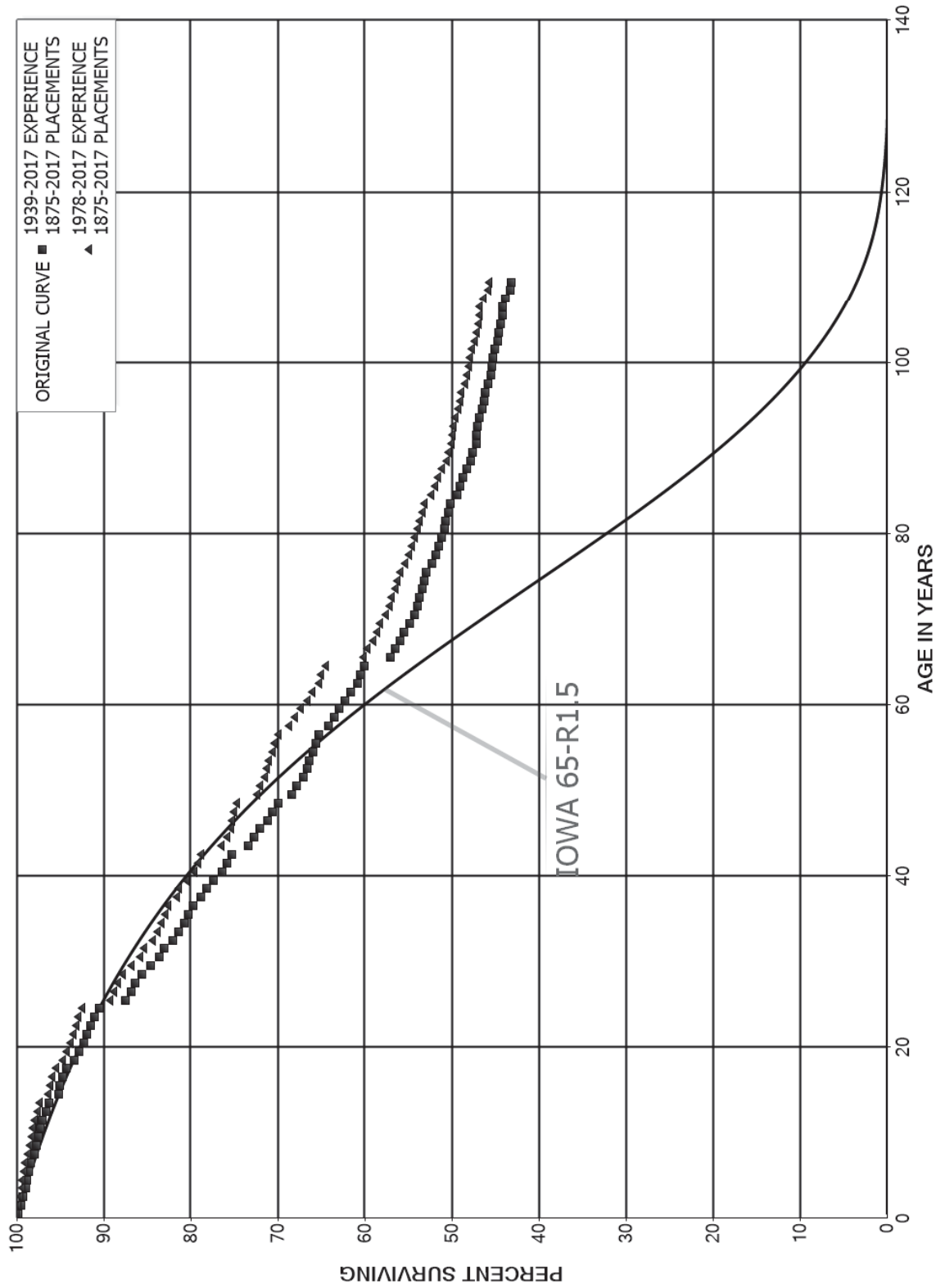
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	373,568	32,891	0.0880	0.9120	2.96	
80.5	325,652	31,813	0.0977	0.9023	2.70	
81.5	301,450	23,855	0.0791	0.9209	2.44	
82.5	280,831	11,732	0.0418	0.9582	2.24	
83.5	265,668	12,195	0.0459	0.9541	2.15	
84.5	241,709	4,101	0.0170	0.9830	2.05	
85.5	233,170	14,971	0.0642	0.9358	2.02	
86.5	212,575	3,396	0.0160	0.9840	1.89	
87.5	203,054	4,069	0.0200	0.9800	1.86	
88.5	198,936	11,600	0.0583	0.9417	1.82	
89.5	185,660	7,505	0.0404	0.9596	1.71	
90.5	170,537	2,104	0.0123	0.9877	1.65	
91.5	162,196	8,165	0.0503	0.9497	1.62	
92.5	124,626	3,818	0.0306	0.9694	1.54	
93.5	97,826	16,154	0.1651	0.8349	1.50	
94.5	101,161	8,042	0.0795	0.9205	1.25	
95.5	97,149	905	0.0093	0.9907	1.15	
96.5	89,603	7,124	0.0795	0.9205	1.14	
97.5	82,001	2,892	0.0353	0.9647	1.05	
98.5	74,028	8,870	0.1198	0.8802	1.01	
99.5	38,491	643	0.0167	0.9833	0.89	
100.5	36,347	3,197	0.0880	0.9120	0.88	
101.5	26,449	1,722	0.0651	0.9349	0.80	
102.5	21,546	1,090	0.0506	0.9494	0.75	
103.5	24,401		0.0000	1.0000	0.71	
104.5	21,289	16	0.0008	0.9992	0.71	
105.5	17,029	280	0.0165	0.9835	0.71	
106.5	18,230	605	0.0332	0.9668	0.70	
107.5	16,028	323	0.0202	0.9798	0.67	
108.5	11,283		0.0000	1.0000	0.66	
109.5	7,197		0.0000	1.0000	0.66	
110.5	3,112		0.0000	1.0000	0.66	
111.5	4,085		0.0000	1.0000	0.66	
112.5	4,085		0.0000	1.0000	0.66	
113.5	4,085		0.0000	1.0000	0.66	
114.5	4,085		0.0000	1.0000	0.66	
115.5	4,085		0.0000	1.0000	0.66	
116.5					0.66	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 332.00 FIELD LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,050,702	113,969	0.0016	0.9984	100.00
0.5	72,860,190	242,749	0.0033	0.9967	99.84
1.5	74,653,396	170,681	0.0023	0.9977	99.51
2.5	72,201,191	200,711	0.0028	0.9972	99.28
3.5	71,082,500	128,872	0.0018	0.9982	99.01
4.5	68,296,576	183,709	0.0027	0.9973	98.83
5.5	67,367,669	130,770	0.0019	0.9981	98.56
6.5	63,632,921	245,437	0.0039	0.9961	98.37
7.5	62,047,707	181,635	0.0029	0.9971	97.99
8.5	60,663,443	139,638	0.0023	0.9977	97.70
9.5	57,322,310	124,378	0.0022	0.9978	97.48
10.5	54,193,754	136,003	0.0025	0.9975	97.27
11.5	53,729,028	228,088	0.0042	0.9958	97.02
12.5	54,298,360	194,923	0.0036	0.9964	96.61
13.5	52,878,309	573,066	0.0108	0.9892	96.27
14.5	51,616,505	112,371	0.0022	0.9978	95.22
15.5	51,125,279	175,619	0.0034	0.9966	95.02
16.5	49,834,218	239,049	0.0048	0.9952	94.69
17.5	48,398,740	441,315	0.0091	0.9909	94.23
18.5	47,814,299	265,557	0.0056	0.9944	93.38
19.5	45,949,768	267,163	0.0058	0.9942	92.86
20.5	42,600,309	174,626	0.0041	0.9959	92.32
21.5	43,042,148	214,134	0.0050	0.9950	91.94
22.5	41,927,422	180,562	0.0043	0.9957	91.48
23.5	40,638,263	262,624	0.0065	0.9935	91.09
24.5	40,223,457	1,333,842	0.0332	0.9668	90.50
25.5	37,663,670	263,135	0.0070	0.9930	87.50
26.5	35,959,068	200,384	0.0056	0.9944	86.89
27.5	35,195,524	315,360	0.0090	0.9910	86.40
28.5	28,478,580	340,991	0.0120	0.9880	85.63
29.5	26,505,313	310,879	0.0117	0.9883	84.60
30.5	25,527,350	179,414	0.0070	0.9930	83.61
31.5	24,704,458	293,912	0.0119	0.9881	83.02
32.5	22,230,115	184,858	0.0083	0.9917	82.03
33.5	21,670,089	153,547	0.0071	0.9929	81.35
34.5	20,820,709	135,153	0.0065	0.9935	80.78
35.5	20,117,645	137,672	0.0068	0.9932	80.25
36.5	19,232,154	221,719	0.0115	0.9885	79.70
37.5	18,226,259	141,750	0.0078	0.9922	78.78
38.5	17,585,259	181,468	0.0103	0.9897	78.17

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,938,252	208,681	0.0123	0.9877	77.36
40.5	14,886,289	120,786	0.0081	0.9919	76.41
41.5	14,523,711	96,641	0.0067	0.9933	75.79
42.5	13,318,706	328,506	0.0247	0.9753	75.29
43.5	12,435,376	127,853	0.0103	0.9897	73.43
44.5	11,715,534	100,510	0.0086	0.9914	72.67
45.5	10,392,903	128,570	0.0124	0.9876	72.05
46.5	9,777,442	76,319	0.0078	0.9922	71.16
47.5	9,567,129	82,262	0.0086	0.9914	70.60
48.5	8,900,194	204,551	0.0230	0.9770	70.00
49.5	8,456,485	66,038	0.0078	0.9922	68.39
50.5	8,147,546	94,863	0.0116	0.9884	67.85
51.5	7,818,023	51,374	0.0066	0.9934	67.06
52.5	7,527,645	29,001	0.0039	0.9961	66.62
53.5	7,244,974	50,963	0.0070	0.9930	66.37
54.5	6,922,334	27,642	0.0040	0.9960	65.90
55.5	6,727,658	39,008	0.0058	0.9942	65.64
56.5	6,601,180	106,696	0.0162	0.9838	65.26
57.5	6,175,760	68,973	0.0112	0.9888	64.20
58.5	5,735,944	44,908	0.0078	0.9922	63.49
59.5	5,446,186	61,187	0.0112	0.9888	62.99
60.5	4,951,328	54,323	0.0110	0.9890	62.28
61.5	4,474,478	56,631	0.0127	0.9873	61.60
62.5	4,380,631	19,600	0.0045	0.9955	60.82
63.5	4,304,508	37,186	0.0086	0.9914	60.55
64.5	4,141,069	202,012	0.0488	0.9512	60.02
65.5	3,872,566	40,924	0.0106	0.9894	57.09
66.5	3,745,225	33,522	0.0090	0.9910	56.49
67.5	3,663,120	28,207	0.0077	0.9923	55.99
68.5	3,579,317	47,773	0.0133	0.9867	55.55
69.5	3,412,232	29,554	0.0087	0.9913	54.81
70.5	3,292,600	26,453	0.0080	0.9920	54.34
71.5	3,289,235	12,940	0.0039	0.9961	53.90
72.5	3,085,461	18,839	0.0061	0.9939	53.69
73.5	2,894,748	10,121	0.0035	0.9965	53.36
74.5	2,849,321	13,964	0.0049	0.9951	53.17
75.5	2,752,291	35,543	0.0129	0.9871	52.91
76.5	2,509,704	18,288	0.0073	0.9927	52.23
77.5	2,446,876	16,471	0.0067	0.9933	51.85
78.5	2,342,056	13,330	0.0057	0.9943	51.50

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,235,613	14,134	0.0063	0.9937	51.21
80.5	2,197,389	7,464	0.0034	0.9966	50.88
81.5	2,175,367	13,519	0.0062	0.9938	50.71
82.5	2,110,842	7,590	0.0036	0.9964	50.40
83.5	2,106,706	32,456	0.0154	0.9846	50.22
84.5	2,015,337	17,505	0.0087	0.9913	49.44
85.5	1,989,262	12,018	0.0060	0.9940	49.01
86.5	1,950,573	17,253	0.0088	0.9912	48.72
87.5	1,898,717	17,946	0.0095	0.9905	48.29
88.5	1,818,976	9,441	0.0052	0.9948	47.83
89.5	1,784,247	13,414	0.0075	0.9925	47.58
90.5	1,683,483	2,456	0.0015	0.9985	47.22
91.5	1,652,632	2,986	0.0018	0.9982	47.15
92.5	1,584,368	7,881	0.0050	0.9950	47.07
93.5	1,536,111	9,729	0.0063	0.9937	46.83
94.5	1,475,873	7,150	0.0048	0.9952	46.54
95.5	1,473,321	3,783	0.0026	0.9974	46.31
96.5	1,473,961	11,465	0.0078	0.9922	46.19
97.5	1,407,960	8,469	0.0060	0.9940	45.83
98.5	1,456,777	6,542	0.0045	0.9955	45.56
99.5	1,552,960	4,186	0.0027	0.9973	45.35
100.5	1,473,894	5,803	0.0039	0.9961	45.23
101.5	1,349,596	10,091	0.0075	0.9925	45.05
102.5	1,329,962	4,407	0.0033	0.9967	44.72
103.5	1,283,893	6,053	0.0047	0.9953	44.57
104.5	1,142,836	4,284	0.0037	0.9963	44.36
105.5	996,790	600	0.0006	0.9994	44.19
106.5	979,777	8,154	0.0083	0.9917	44.17
107.5	913,048	11,615	0.0127	0.9873	43.80
108.5	883,819	1,645	0.0019	0.9981	43.24
109.5	713,978	2,202	0.0031	0.9969	43.16
110.5	536,263	3,162	0.0059	0.9941	43.03
111.5	591,679	2,210	0.0037	0.9963	42.77
112.5	482,636	6,287	0.0130	0.9870	42.61
113.5	429,878	1,637	0.0038	0.9962	42.06
114.5	354,011	1,748	0.0049	0.9951	41.90
115.5	285,205		0.0000	1.0000	41.69
116.5	206,114	1,134	0.0055	0.9945	41.69
117.5	157,113	57	0.0004	0.9996	41.46
118.5	110,649		0.0000	1.0000	41.45

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	82,049		0.0000	1.0000	41.45
120.5	75,337	220	0.0029	0.9971	41.45
121.5	72,304	102	0.0014	0.9986	41.33
122.5	64,428	75	0.0012	0.9988	41.27
123.5	46,539	648	0.0139	0.9861	41.22
124.5	41,295		0.0000	1.0000	40.65
125.5	38,792		0.0000	1.0000	40.65
126.5	38,652		0.0000	1.0000	40.65
127.5	2,176		0.0000	1.0000	40.65
128.5	1,024		0.0000	1.0000	40.65
129.5	1,024		0.0000	1.0000	40.65
130.5	1,024		0.0000	1.0000	40.65
131.5	502		0.0000	1.0000	40.65
132.5	502		0.0000	1.0000	40.65
133.5	502		0.0000	1.0000	40.65
134.5	502		0.0000	1.0000	40.65
135.5	502		0.0000	1.0000	40.65
136.5	502		0.0000	1.0000	40.65
137.5	502		0.0000	1.0000	40.65
138.5	502		0.0000	1.0000	40.65
139.5	502		0.0000	1.0000	40.65
140.5	502		0.0000	1.0000	40.65
141.5	502		0.0000	1.0000	40.65
142.5					40.65

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,733,870	55,410	0.0011	0.9989	100.00
0.5	53,313,814	104,536	0.0020	0.9980	99.89
1.5	56,454,671	87,657	0.0016	0.9984	99.70
2.5	55,677,494	133,642	0.0024	0.9976	99.54
3.5	56,045,730	40,307	0.0007	0.9993	99.30
4.5	54,401,461	97,485	0.0018	0.9982	99.23
5.5	56,965,771	78,252	0.0014	0.9986	99.05
6.5	54,033,985	189,778	0.0035	0.9965	98.92
7.5	52,748,022	117,946	0.0022	0.9978	98.57
8.5	51,626,688	72,803	0.0014	0.9986	98.35
9.5	49,183,480	95,276	0.0019	0.9981	98.21
10.5	46,712,318	83,932	0.0018	0.9982	98.02
11.5	46,671,471	164,431	0.0035	0.9965	97.85
12.5	47,414,302	117,399	0.0025	0.9975	97.50
13.5	45,973,104	483,585	0.0105	0.9895	97.26
14.5	44,638,626	67,323	0.0015	0.9985	96.24
15.5	44,194,527	117,011	0.0026	0.9974	96.09
16.5	42,952,562	173,825	0.0040	0.9960	95.84
17.5	41,712,256	376,375	0.0090	0.9910	95.45
18.5	41,513,544	194,666	0.0047	0.9953	94.59
19.5	39,911,096	179,471	0.0045	0.9955	94.14
20.5	36,827,126	107,709	0.0029	0.9971	93.72
21.5	37,521,838	138,579	0.0037	0.9963	93.45
22.5	36,519,273	106,864	0.0029	0.9971	93.10
23.5	35,483,072	178,687	0.0050	0.9950	92.83
24.5	35,255,533	1,206,641	0.0342	0.9658	92.36
25.5	32,835,372	172,751	0.0053	0.9947	89.20
26.5	31,208,848	140,713	0.0045	0.9955	88.73
27.5	30,591,785	207,862	0.0068	0.9932	88.33
28.5	24,065,344	266,676	0.0111	0.9889	87.73
29.5	22,162,206	250,100	0.0113	0.9887	86.76
30.5	21,057,294	120,099	0.0057	0.9943	85.78
31.5	20,322,936	233,885	0.0115	0.9885	85.29
32.5	18,025,543	122,873	0.0068	0.9932	84.31
33.5	17,475,046	97,426	0.0056	0.9944	83.73
34.5	16,723,160	82,351	0.0049	0.9951	83.27
35.5	16,005,021	71,456	0.0045	0.9955	82.86
36.5	15,224,637	174,806	0.0115	0.9885	82.49
37.5	14,167,001	40,364	0.0028	0.9972	81.54
38.5	13,632,163	147,880	0.0108	0.9892	81.31

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,985,745	155,330	0.0120	0.9880	80.43
40.5	10,964,787	53,359	0.0049	0.9951	79.46
41.5	10,684,744	52,811	0.0049	0.9951	79.08
42.5	9,578,491	281,388	0.0294	0.9706	78.69
43.5	8,751,804	75,805	0.0087	0.9913	76.37
44.5	8,058,978	39,937	0.0050	0.9950	75.71
45.5	6,752,110	12,191	0.0018	0.9982	75.34
46.5	6,319,387	26,033	0.0041	0.9959	75.20
47.5	6,223,839	25,583	0.0041	0.9959	74.89
48.5	5,645,470	170,880	0.0303	0.9697	74.58
49.5	5,284,176	26,579	0.0050	0.9950	72.33
50.5	5,116,525	42,236	0.0083	0.9917	71.96
51.5	4,906,640	16,521	0.0034	0.9966	71.37
52.5	4,910,695	11,572	0.0024	0.9976	71.13
53.5	4,885,724	31,772	0.0065	0.9935	70.96
54.5	4,668,327	14,717	0.0032	0.9968	70.50
55.5	4,606,863	30,163	0.0065	0.9935	70.28
56.5	4,501,375	77,409	0.0172	0.9828	69.82
57.5	4,161,202	42,609	0.0102	0.9898	68.62
58.5	3,857,756	33,794	0.0088	0.9912	67.91
59.5	3,669,212	46,892	0.0128	0.9872	67.32
60.5	3,208,815	21,826	0.0068	0.9932	66.46
61.5	2,870,499	36,719	0.0128	0.9872	66.01
62.5	2,790,456	10,085	0.0036	0.9964	65.16
63.5	2,730,246	21,487	0.0079	0.9921	64.93
64.5	2,626,241	177,271	0.0675	0.9325	64.42
65.5	2,393,838	19,386	0.0081	0.9919	60.07
66.5	2,318,827	23,214	0.0100	0.9900	59.58
67.5	2,264,404	17,740	0.0078	0.9922	58.98
68.5	2,231,380	15,126	0.0068	0.9932	58.52
69.5	2,230,383	25,297	0.0113	0.9887	58.13
70.5	2,238,434	16,609	0.0074	0.9926	57.47
71.5	2,268,003	9,241	0.0041	0.9959	57.04
72.5	2,200,229	15,673	0.0071	0.9929	56.81
73.5	2,075,035	7,070	0.0034	0.9966	56.40
74.5	2,140,438	12,961	0.0061	0.9939	56.21
75.5	2,186,216	21,717	0.0099	0.9901	55.87
76.5	2,149,236	17,154	0.0080	0.9920	55.32
77.5	2,174,507	14,585	0.0067	0.9933	54.87
78.5	2,134,445	12,487	0.0059	0.9941	54.51

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,110,111	13,275	0.0063	0.9937	54.19
80.5	2,079,506	7,316	0.0035	0.9965	53.85
81.5	2,062,199	13,431	0.0065	0.9935	53.66
82.5	2,011,085	7,346	0.0037	0.9963	53.31
83.5	2,038,968	32,395	0.0159	0.9841	53.11
84.5	1,954,649	17,505	0.0090	0.9910	52.27
85.5	1,932,593	11,144	0.0058	0.9942	51.80
86.5	1,895,018	17,249	0.0091	0.9909	51.50
87.5	1,895,249	17,946	0.0095	0.9905	51.03
88.5	1,817,055	9,434	0.0052	0.9948	50.55
89.5	1,782,333	13,414	0.0075	0.9925	50.29
90.5	1,681,569	2,456	0.0015	0.9985	49.91
91.5	1,651,240	2,973	0.0018	0.9982	49.84
92.5	1,582,989	7,881	0.0050	0.9950	49.75
93.5	1,534,732	9,729	0.0063	0.9937	49.50
94.5	1,474,494	7,150	0.0048	0.9952	49.18
95.5	1,471,942	3,656	0.0025	0.9975	48.95
96.5	1,472,709	11,465	0.0078	0.9922	48.82
97.5	1,406,708	8,469	0.0060	0.9940	48.44
98.5	1,455,525	6,502	0.0045	0.9955	48.15
99.5	1,551,747	4,186	0.0027	0.9973	47.94
100.5	1,472,682	5,803	0.0039	0.9961	47.81
101.5	1,348,384	10,091	0.0075	0.9925	47.62
102.5	1,329,962	4,407	0.0033	0.9967	47.26
103.5	1,283,893	6,053	0.0047	0.9953	47.11
104.5	1,142,836	4,284	0.0037	0.9963	46.89
105.5	996,790	600	0.0006	0.9994	46.71
106.5	979,777	8,154	0.0083	0.9917	46.68
107.5	913,048	11,615	0.0127	0.9873	46.29
108.5	883,819	1,645	0.0019	0.9981	45.70
109.5	713,978	2,202	0.0031	0.9969	45.62
110.5	536,263	3,162	0.0059	0.9941	45.48
111.5	591,679	2,210	0.0037	0.9963	45.21
112.5	482,636	6,287	0.0130	0.9870	45.04
113.5	429,878	1,637	0.0038	0.9962	44.45
114.5	354,011	1,748	0.0049	0.9951	44.29
115.5	285,205		0.0000	1.0000	44.07
116.5	206,114	1,134	0.0055	0.9945	44.07
117.5	157,113	57	0.0004	0.9996	43.82
118.5	110,649		0.0000	1.0000	43.81

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

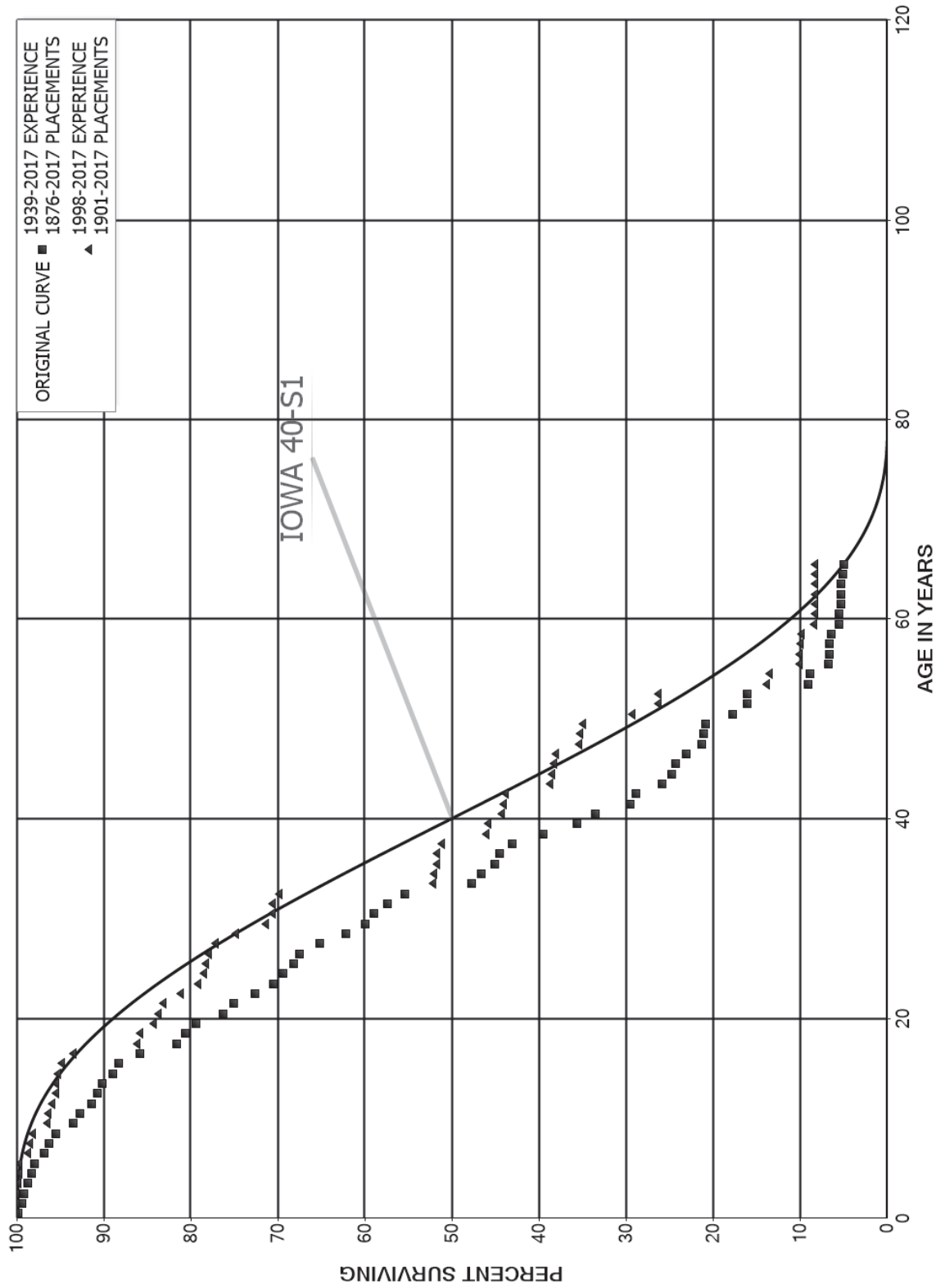
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	82,049		0.0000	1.0000	43.81
120.5	75,337	220	0.0029	0.9971	43.81
121.5	72,304	102	0.0014	0.9986	43.68
122.5	64,428	75	0.0012	0.9988	43.62
123.5	46,539	648	0.0139	0.9861	43.57
124.5	41,295		0.0000	1.0000	42.96
125.5	38,792		0.0000	1.0000	42.96
126.5	38,652		0.0000	1.0000	42.96
127.5	2,176		0.0000	1.0000	42.96
128.5	1,024		0.0000	1.0000	42.96
129.5	1,024		0.0000	1.0000	42.96
130.5	1,024		0.0000	1.0000	42.96
131.5	502		0.0000	1.0000	42.96
132.5	502		0.0000	1.0000	42.96
133.5	502		0.0000	1.0000	42.96
134.5	502		0.0000	1.0000	42.96
135.5	502		0.0000	1.0000	42.96
136.5	502		0.0000	1.0000	42.96
137.5	502		0.0000	1.0000	42.96
138.5	502		0.0000	1.0000	42.96
139.5	502		0.0000	1.0000	42.96
140.5	502		0.0000	1.0000	42.96
141.5	502		0.0000	1.0000	42.96
142.5					42.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,210,801	116,507	0.0022	0.9978	100.00
0.5	51,174,541	201,735	0.0039	0.9961	99.78
1.5	47,392,168	108,972	0.0023	0.9977	99.39
2.5	41,025,351	186,744	0.0046	0.9954	99.16
3.5	42,091,968	184,477	0.0044	0.9956	98.71
4.5	43,693,903	151,782	0.0035	0.9965	98.28
5.5	43,302,096	475,509	0.0110	0.9890	97.93
6.5	41,555,816	228,469	0.0055	0.9945	96.86
7.5	38,526,492	332,362	0.0086	0.9914	96.33
8.5	34,635,746	716,288	0.0207	0.9793	95.49
9.5	30,862,483	249,394	0.0081	0.9919	93.52
10.5	25,419,255	365,795	0.0144	0.9856	92.76
11.5	21,710,990	158,143	0.0073	0.9927	91.43
12.5	19,775,294	119,084	0.0060	0.9940	90.76
13.5	17,912,715	248,133	0.0139	0.9861	90.22
14.5	16,182,380	127,319	0.0079	0.9921	88.97
15.5	8,890,031	247,526	0.0278	0.9722	88.27
16.5	8,130,027	396,337	0.0487	0.9513	85.81
17.5	7,787,918	97,689	0.0125	0.9875	81.63
18.5	7,679,072	116,214	0.0151	0.9849	80.60
19.5	7,419,259	289,671	0.0390	0.9610	79.38
20.5	7,179,125	118,975	0.0166	0.9834	76.28
21.5	7,011,346	225,144	0.0321	0.9679	75.02
22.5	5,115,652	144,475	0.0282	0.9718	72.61
23.5	4,849,258	77,185	0.0159	0.9841	70.56
24.5	4,733,753	84,204	0.0178	0.9822	69.44
25.5	4,221,939	45,919	0.0109	0.9891	68.20
26.5	3,979,522	136,477	0.0343	0.9657	67.46
27.5	3,949,050	177,396	0.0449	0.9551	65.15
28.5	3,763,075	133,926	0.0356	0.9644	62.22
29.5	3,595,617	62,208	0.0173	0.9827	60.01
30.5	3,802,599	100,154	0.0263	0.9737	58.97
31.5	3,672,693	131,400	0.0358	0.9642	57.41
32.5	3,223,059	445,935	0.1384	0.8616	55.36
33.5	2,883,744	68,145	0.0236	0.9764	47.70
34.5	2,796,563	87,618	0.0313	0.9687	46.57
35.5	2,731,706	39,776	0.0146	0.9854	45.11
36.5	2,687,899	81,541	0.0303	0.9697	44.46
37.5	2,594,948	217,085	0.0837	0.9163	43.11
38.5	2,366,115	230,268	0.0973	0.9027	39.50

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,933,180	115,746	0.0599	0.9401	35.66
40.5	1,579,328	190,165	0.1204	0.8796	33.52
41.5	1,557,086	35,793	0.0230	0.9770	29.49
42.5	1,514,915	157,252	0.1038	0.8962	28.81
43.5	896,515	37,458	0.0418	0.9582	25.82
44.5	855,703	14,540	0.0170	0.9830	24.74
45.5	841,555	44,399	0.0528	0.9472	24.32
46.5	619,399	46,385	0.0749	0.9251	23.04
47.5	572,961	5,365	0.0094	0.9906	21.31
48.5	566,631	6,999	0.0124	0.9876	21.11
49.5	558,728	82,928	0.1484	0.8516	20.85
50.5	474,015	44,275	0.0934	0.9066	17.76
51.5	426,892	1,614	0.0038	0.9962	16.10
52.5	413,644	180,110	0.4354	0.5646	16.04
53.5	228,205	5,291	0.0232	0.9768	9.05
54.5	215,069	52,512	0.2442	0.7558	8.84
55.5	162,557	1,740	0.0107	0.9893	6.68
56.5	160,817	1,002	0.0062	0.9938	6.61
57.5	159,859	4,647	0.0291	0.9709	6.57
58.5	155,111	20,801	0.1341	0.8659	6.38
59.5	133,251	1,359	0.0102	0.9898	5.53
60.5	126,009	3,817	0.0303	0.9697	5.47
61.5	86,558	173	0.0020	0.9980	5.30
62.5	85,976	726	0.0084	0.9916	5.29
63.5	85,250	2,986	0.0350	0.9650	5.25
64.5	29,761	494	0.0166	0.9834	5.06
65.5	29,256	235	0.0080	0.9920	4.98
66.5	28,748	61	0.0021	0.9979	4.94
67.5	28,422	45	0.0016	0.9984	4.93
68.5	28,405	19,014	0.6694	0.3306	4.92
69.5	9,135		0.0000	1.0000	1.63
70.5	9,391	13	0.0013	0.9987	1.63
71.5	9,367		0.0000	1.0000	1.62
72.5	5,726	71	0.0123	0.9877	1.62
73.5	1,730		0.0000	1.0000	1.60
74.5	5,066	470	0.0927	0.9073	1.60
75.5	4,035	212	0.0526	0.9474	1.46
76.5	4,129		0.0000	1.0000	1.38
77.5	4,129		0.0000	1.0000	1.38
78.5	4,129		0.0000	1.0000	1.38

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	957		0.0000	1.0000	1.38
80.5	957		0.0000	1.0000	1.38
81.5	652		0.0000	1.0000	1.38
82.5	652		0.0000	1.0000	1.38
83.5	652	4	0.0065	0.9935	1.38
84.5	648		0.0000	1.0000	1.37
85.5	648	17	0.0257	0.9743	1.37
86.5	631	72	0.1146	0.8854	1.34
87.5	559		0.0000	1.0000	1.18
88.5	559		0.0000	1.0000	1.18
89.5	559		0.0000	1.0000	1.18
90.5	559		0.0000	1.0000	1.18
91.5	559		0.0000	1.0000	1.18
92.5	559		0.0000	1.0000	1.18
93.5	559		0.0000	1.0000	1.18
94.5	559		0.0000	1.0000	1.18
95.5	559		0.0000	1.0000	1.18
96.5	559		0.0000	1.0000	1.18
97.5	559		0.0000	1.0000	1.18
98.5	559		0.0000	1.0000	1.18
99.5	559		0.0000	1.0000	1.18
100.5	559		0.0000	1.0000	1.18
101.5	559		0.0000	1.0000	1.18
102.5	559		0.0000	1.0000	1.18
103.5	559	55	0.0986	0.9014	1.18
104.5	504	429	0.8522	0.1478	1.07
105.5	74	74	1.0000		0.16
106.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,539,673		0.0000	1.0000	100.00
0.5	38,614,202	21,232	0.0005	0.9995	100.00
1.5	35,170,975	6	0.0000	1.0000	99.95
2.5	31,385,650	76,291	0.0024	0.9976	99.94
3.5	32,749,823	20,000	0.0006	0.9994	99.70
4.5	34,625,837	24,979	0.0007	0.9993	99.64
5.5	35,297,554	348,117	0.0099	0.9901	99.57
6.5	33,690,168	80,311	0.0024	0.9976	98.59
7.5	31,076,006	101,585	0.0033	0.9967	98.35
8.5	27,553,186	467,331	0.0170	0.9830	98.03
9.5	24,051,942	11,453	0.0005	0.9995	96.37
10.5	18,865,115	105,789	0.0056	0.9944	96.32
11.5	15,740,598	59,007	0.0037	0.9963	95.78
12.5	14,662,951	664	0.0000	1.0000	95.42
13.5	14,090,981	31,613	0.0022	0.9978	95.42
14.5	12,440,960	57,455	0.0046	0.9954	95.20
15.5	4,985,939	74,821	0.0150	0.9850	94.76
16.5	4,510,887	350,726	0.0778	0.9222	93.34
17.5	4,139,111	19,461	0.0047	0.9953	86.09
18.5	4,142,801	73,722	0.0178	0.9822	85.68
19.5	3,846,600	23,836	0.0062	0.9938	84.16
20.5	3,848,066	27,897	0.0072	0.9928	83.63
21.5	3,740,205	90,686	0.0242	0.9758	83.03
22.5	1,926,776	47,206	0.0245	0.9755	81.01
23.5	2,381,643	17,617	0.0074	0.9926	79.03
24.5	2,313,237	8,111	0.0035	0.9965	78.45
25.5	1,873,979	6,940	0.0037	0.9963	78.17
26.5	2,040,082	20,697	0.0101	0.9899	77.88
27.5	2,120,106	65,718	0.0310	0.9690	77.09
28.5	2,018,696	91,987	0.0456	0.9544	74.70
29.5	1,887,872	20,057	0.0106	0.9894	71.30
30.5	1,809,368	1,531	0.0008	0.9992	70.54
31.5	1,671,533	17,581	0.0105	0.9895	70.48
32.5	1,368,470	345,791	0.2527	0.7473	69.74
33.5	1,434,642	4,679	0.0033	0.9967	52.12
34.5	1,449,691	8,236	0.0057	0.9943	51.95
35.5	1,473,252	40	0.0000	1.0000	51.65
36.5	1,466,616	16,175	0.0110	0.9890	51.65
37.5	1,450,840	145,329	0.1002	0.8998	51.08
38.5	1,299,879	5,458	0.0042	0.9958	45.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,094,332	38,329	0.0350	0.9650	45.77
40.5	862,690	3,725	0.0043	0.9957	44.17
41.5	1,150,280	7,963	0.0069	0.9931	43.98
42.5	1,187,600	138,555	0.1167	0.8833	43.67
43.5	593,815	2,337	0.0039	0.9961	38.58
44.5	665,855	3,687	0.0055	0.9945	38.43
45.5	710,515	5,159	0.0073	0.9927	38.21
46.5	528,210	36,761	0.0696	0.9304	37.94
47.5	490,223	1,664	0.0034	0.9966	35.30
48.5	489,748	4,636	0.0095	0.9905	35.18
49.5	504,842	81,988	0.1624	0.8376	34.84
50.5	422,897	43,088	0.1019	0.8981	29.18
51.5	380,172	1,256	0.0033	0.9967	26.21
52.5	378,664	179,646	0.4744	0.5256	26.12
53.5	199,371	5,036	0.0253	0.9747	13.73
54.5	186,490	48,264	0.2588	0.7412	13.38
55.5	138,738	392	0.0028	0.9972	9.92
56.5	138,411	592	0.0043	0.9957	9.89
57.5	137,819	1,975	0.0143	0.9857	9.85
58.5	135,744	20,661	0.1522	0.8478	9.71
59.5	122,430	123	0.0010	0.9990	8.23
60.5	116,754	458	0.0039	0.9961	8.22
61.5	81,219	10	0.0001	0.9999	8.19
62.5	80,743	49	0.0006	0.9994	8.19
63.5	80,694		0.0000	1.0000	8.18
64.5	28,191		0.0000	1.0000	8.18
65.5	28,180	180	0.0064	0.9936	8.18
66.5	27,893		0.0000	1.0000	8.13
67.5	27,609		0.0000	1.0000	8.13
68.5	27,637	19,014	0.6880	0.3120	8.13
69.5	8,371		0.0000	1.0000	2.54
70.5	8,627	13	0.0015	0.9985	2.54
71.5	8,603		0.0000	1.0000	2.53
72.5	4,962		0.0000	1.0000	2.53
73.5	1,037		0.0000	1.0000	2.53
74.5	4,373	470	0.1074	0.8926	2.53
75.5	3,342	166	0.0498	0.9502	2.26
76.5	3,497		0.0000	1.0000	2.15
77.5	3,539		0.0000	1.0000	2.15
78.5	3,570		0.0000	1.0000	2.15

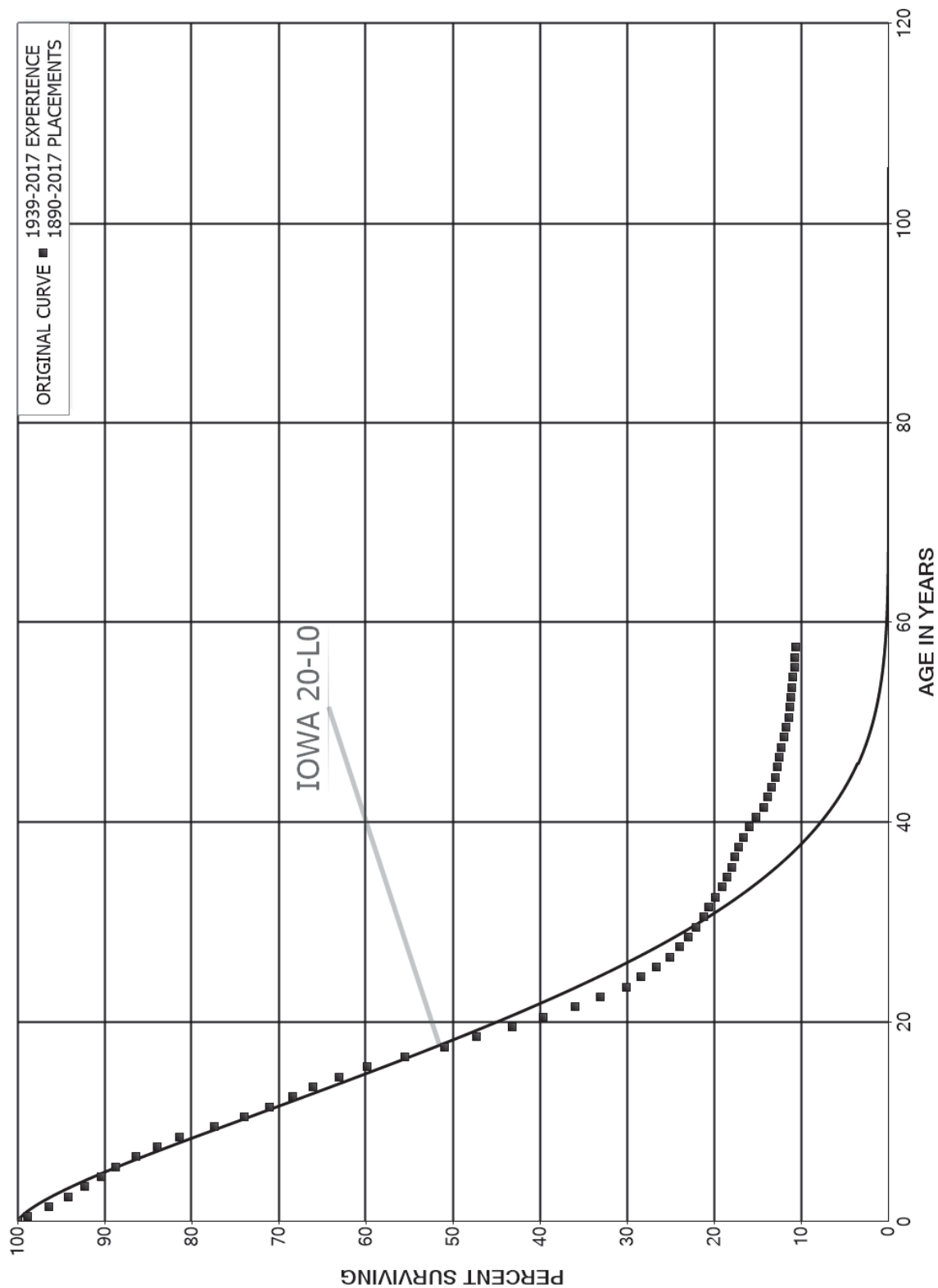
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	398		0.0000	1.0000	2.15
80.5	398		0.0000	1.0000	2.15
81.5	93		0.0000	1.0000	2.15
82.5	93		0.0000	1.0000	2.15
83.5	93	4	0.0456	0.9544	2.15
84.5	89		0.0000	1.0000	2.05
85.5	89	17	0.1870	0.8130	2.05
86.5	72	72	1.0000		1.67
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5	484		0.0000		
96.5	559		0.0000		
97.5	559		0.0000		
98.5	559		0.0000		
99.5	559		0.0000		
100.5	559		0.0000		
101.5	559		0.0000		
102.5	559		0.0000		
103.5	559	55	0.0986		
104.5	504	429	0.8522		
105.5	74	74	1.0000		
106.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,906,465	157,113	0.0113	0.9887	100.00
0.5	14,569,211	371,412	0.0255	0.9745	98.87
1.5	13,450,856	307,485	0.0229	0.9771	96.35
2.5	12,359,112	248,698	0.0201	0.9799	94.15
3.5	13,131,495	270,237	0.0206	0.9794	92.25
4.5	12,839,388	225,729	0.0176	0.9824	90.35
5.5	12,621,626	338,608	0.0268	0.9732	88.77
6.5	12,178,505	336,531	0.0276	0.9724	86.38
7.5	11,719,367	359,482	0.0307	0.9693	84.00
8.5	10,310,556	506,576	0.0491	0.9509	81.42
9.5	9,800,070	432,994	0.0442	0.9558	77.42
10.5	9,330,978	375,766	0.0403	0.9597	74.00
11.5	8,989,972	327,911	0.0365	0.9635	71.02
12.5	8,714,279	303,056	0.0348	0.9652	68.43
13.5	8,386,551	384,348	0.0458	0.9542	66.05
14.5	7,973,259	403,300	0.0506	0.9494	63.02
15.5	7,512,310	542,426	0.0722	0.9278	59.83
16.5	6,883,973	566,911	0.0824	0.9176	55.51
17.5	6,237,641	444,218	0.0712	0.9288	50.94
18.5	5,716,516	500,615	0.0876	0.9124	47.31
19.5	5,062,567	411,102	0.0812	0.9188	43.17
20.5	4,457,799	415,794	0.0933	0.9067	39.67
21.5	4,127,069	337,937	0.0819	0.9181	35.97
22.5	3,749,184	340,787	0.0909	0.9091	33.02
23.5	3,294,845	175,357	0.0532	0.9468	30.02
24.5	3,066,231	196,109	0.0640	0.9360	28.42
25.5	2,816,933	160,227	0.0569	0.9431	26.60
26.5	2,468,620	110,433	0.0447	0.9553	25.09
27.5	2,270,380	91,377	0.0402	0.9598	23.97
28.5	2,104,496	89,352	0.0425	0.9575	23.00
29.5	1,895,319	73,854	0.0390	0.9610	22.03
30.5	1,774,286	43,941	0.0248	0.9752	21.17
31.5	1,627,096	64,053	0.0394	0.9606	20.64
32.5	1,491,389	61,664	0.0413	0.9587	19.83
33.5	1,413,297	37,085	0.0262	0.9738	19.01
34.5	1,308,797	39,863	0.0305	0.9695	18.51
35.5	1,197,302	23,145	0.0193	0.9807	17.95
36.5	1,100,498	28,379	0.0258	0.9742	17.60
37.5	1,041,966	34,989	0.0336	0.9664	17.15
38.5	835,617	32,842	0.0393	0.9607	16.57

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	703,224	33,933	0.0483	0.9517	15.92
40.5	611,848	35,122	0.0574	0.9426	15.15
41.5	532,233	17,934	0.0337	0.9663	14.28
42.5	437,306	14,060	0.0322	0.9678	13.80
43.5	400,063	13,471	0.0337	0.9663	13.36
44.5	370,523	6,096	0.0165	0.9835	12.91
45.5	355,230	4,950	0.0139	0.9861	12.70
46.5	330,637	6,233	0.0189	0.9811	12.52
47.5	318,815	9,176	0.0288	0.9712	12.28
48.5	294,311	5,082	0.0173	0.9827	11.93
49.5	275,182	6,467	0.0235	0.9765	11.72
50.5	258,619	2,819	0.0109	0.9891	11.45
51.5	245,231	2,746	0.0112	0.9888	11.32
52.5	234,833	1,958	0.0083	0.9917	11.20
53.5	224,076	3,906	0.0174	0.9826	11.10
54.5	214,907	2,674	0.0124	0.9876	10.91
55.5	203,783	1,016	0.0050	0.9950	10.77
56.5	195,791	1,927	0.0098	0.9902	10.72
57.5	188,527	518	0.0028	0.9972	10.61
58.5	180,826	610	0.0034	0.9966	10.59
59.5	169,901	660	0.0039	0.9961	10.55
60.5	160,057	528	0.0033	0.9967	10.51
61.5	150,368	754	0.0050	0.9950	10.47
62.5	144,202	394	0.0027	0.9973	10.42
63.5	131,408	537	0.0041	0.9959	10.39
64.5	119,391	604	0.0051	0.9949	10.35
65.5	112,630	291	0.0026	0.9974	10.30
66.5	110,362	484	0.0044	0.9956	10.27
67.5	108,746	769	0.0071	0.9929	10.23
68.5	105,193	9,661	0.0918	0.9082	10.15
69.5	94,806	19,179	0.2023	0.7977	9.22
70.5	75,257	26,903	0.3575	0.6425	7.36
71.5	46,997	9,777	0.2080	0.7920	4.73
72.5	36,512	11,258	0.3083	0.6917	3.74
73.5	24,875	5,102	0.2051	0.7949	2.59
74.5	18,875	5,266	0.2790	0.7210	2.06
75.5	11,954	4,665	0.3902	0.6098	1.48
76.5	6,699	1,340	0.2000	0.8000	0.90
77.5	4,168	525	0.1261	0.8739	0.72
78.5	3,857	29	0.0076	0.9924	0.63

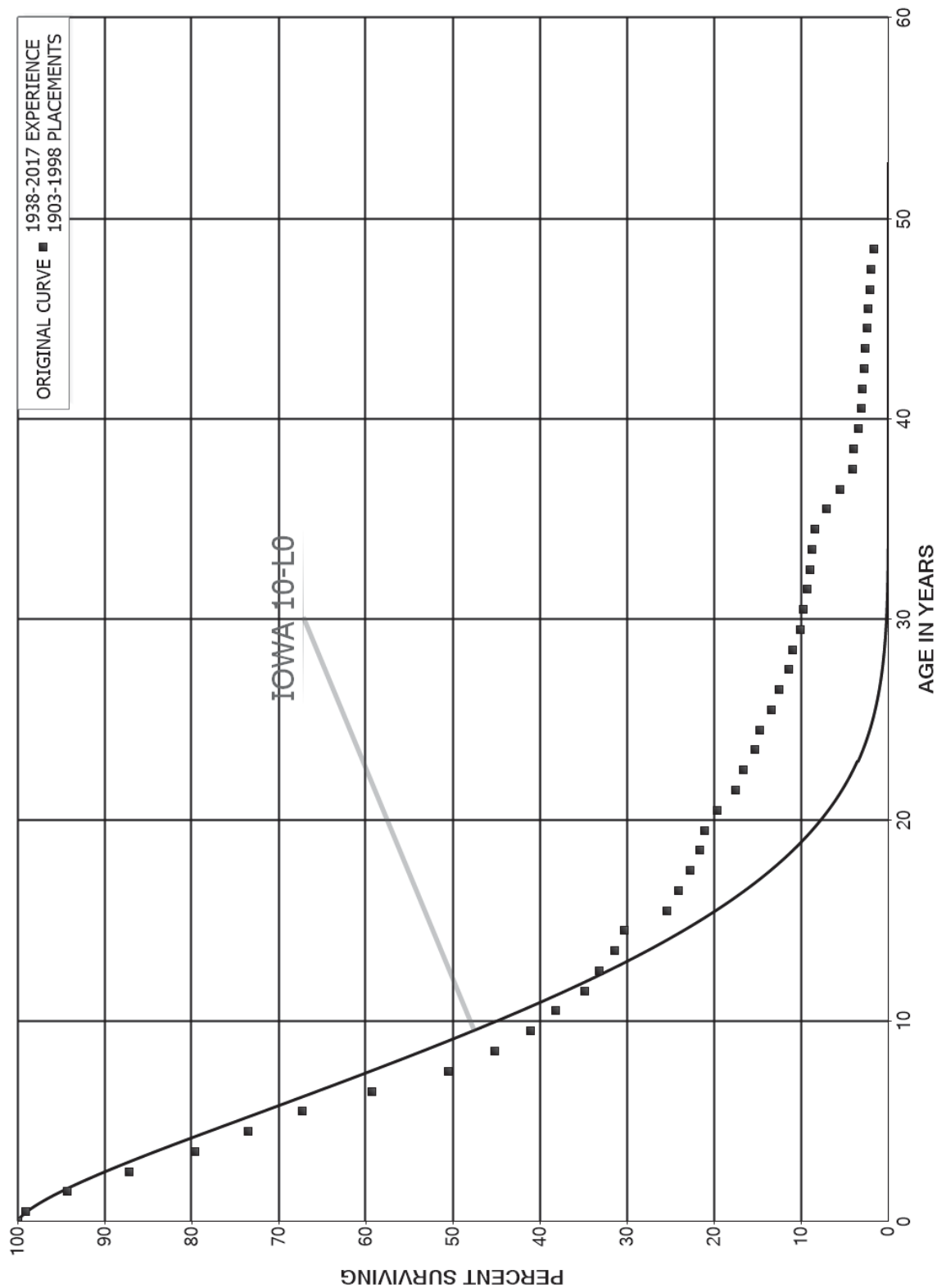
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,630	718	0.1979	0.8021	0.63	
80.5	2,681	1	0.0002	0.9998	0.50	
81.5	2,214	3	0.0016	0.9984	0.50	
82.5	2,200		0.0000	1.0000	0.50	
83.5	1,487	2	0.0016	0.9984	0.50	
84.5	1,272	23	0.0178	0.9822	0.50	
85.5	994		0.0000	1.0000	0.49	
86.5	1,196	1	0.0012	0.9988	0.49	
87.5	1,072		0.0000	1.0000	0.49	
88.5	793		0.0000	1.0000	0.49	
89.5	760		0.0000	1.0000	0.49	
90.5	663		0.0000	1.0000	0.49	
91.5	107		0.0000	1.0000	0.49	
92.5	74		0.0000	1.0000	0.49	
93.5	31		0.0000	1.0000	0.49	
94.5	25		0.0000	1.0000	0.49	
95.5	36		0.0000	1.0000	0.49	
96.5	17		0.0000	1.0000	0.49	
97.5	72		0.0000	1.0000	0.49	
98.5	72		0.0000	1.0000	0.49	
99.5	64		0.0000	1.0000	0.49	
100.5	64		0.0000	1.0000	0.49	
101.5	64		0.0000	1.0000	0.49	
102.5	64		0.0000	1.0000	0.49	
103.5	64		0.0000	1.0000	0.49	
104.5	64		0.0000	1.0000	0.49	
105.5	64		0.0000	1.0000	0.49	
106.5	64		0.0000	1.0000	0.49	
107.5	64		0.0000	1.0000	0.49	
108.5	64		0.0000	1.0000	0.49	
109.5	64		0.0000	1.0000	0.49	
110.5	64		0.0000	1.0000	0.49	
111.5	64		0.0000	1.0000	0.49	
112.5	64		0.0000	1.0000	0.49	
113.5	64		0.0000	1.0000	0.49	
114.5	64		0.0000	1.0000	0.49	
115.5	64		0.0000	1.0000	0.49	
116.5	64		0.0000	1.0000	0.49	
117.5	64		0.0000	1.0000	0.49	
118.5	64		0.0000	1.0000	0.49	
119.5					0.49	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-1998

EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,253,718	11,247	0.0090	0.9910	100.00
0.5	1,238,222	60,211	0.0486	0.9514	99.10
1.5	1,156,535	87,169	0.0754	0.9246	94.28
2.5	1,066,901	92,407	0.0866	0.9134	87.18
3.5	959,693	73,383	0.0765	0.9235	79.63
4.5	882,839	74,917	0.0849	0.9151	73.54
5.5	808,238	96,597	0.1195	0.8805	67.30
6.5	707,151	104,851	0.1483	0.8517	59.25
7.5	601,849	63,200	0.1050	0.8950	50.47
8.5	546,448	49,130	0.0899	0.9101	45.17
9.5	509,572	36,039	0.0707	0.9293	41.11
10.5	500,794	44,806	0.0895	0.9105	38.20
11.5	467,942	21,595	0.0461	0.9539	34.78
12.5	514,699	27,034	0.0525	0.9475	33.18
13.5	445,965	16,368	0.0367	0.9633	31.44
14.5	449,473	72,862	0.1621	0.8379	30.28
15.5	364,330	18,260	0.0501	0.9499	25.37
16.5	379,486	22,188	0.0585	0.9415	24.10
17.5	362,320	16,853	0.0465	0.9535	22.69
18.5	387,586	10,320	0.0266	0.9734	21.64
19.5	383,307	26,298	0.0686	0.9314	21.06
20.5	364,465	38,276	0.1050	0.8950	19.62
21.5	330,459	17,517	0.0530	0.9470	17.56
22.5	316,443	24,541	0.0776	0.9224	16.62
23.5	290,026	11,947	0.0412	0.9588	15.34
24.5	279,804	25,685	0.0918	0.9082	14.70
25.5	247,476	16,617	0.0671	0.9329	13.35
26.5	230,629	19,361	0.0839	0.9161	12.46
27.5	207,352	9,073	0.0438	0.9562	11.41
28.5	197,705	16,085	0.0814	0.9186	10.91
29.5	177,976	5,174	0.0291	0.9709	10.02
30.5	168,415	8,195	0.0487	0.9513	9.73
31.5	158,194	4,997	0.0316	0.9684	9.26
32.5	153,850	4,058	0.0264	0.9736	8.97
33.5	145,928	6,322	0.0433	0.9567	8.73
34.5	138,889	21,998	0.1584	0.8416	8.35
35.5	103,082	21,645	0.2100	0.7900	7.03
36.5	81,437	21,326	0.2619	0.7381	5.55
37.5	58,906	2,125	0.0361	0.9639	4.10
38.5	56,540	8,293	0.1467	0.8533	3.95

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1998			EXPERIENCE BAND 1938-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	47,888	4,489	0.0937	0.9063	3.37	
40.5	43,253	1,351	0.0312	0.9688	3.06	
41.5	41,780	2,662	0.0637	0.9363	2.96	
42.5	38,711	2,004	0.0518	0.9482	2.77	
43.5	36,706	3,748	0.1021	0.8979	2.63	
44.5	32,255	1,638	0.0508	0.9492	2.36	
45.5	29,691	1,779	0.0599	0.9401	2.24	
46.5	27,912	2,497	0.0895	0.9105	2.11	
47.5	24,564	3,377	0.1375	0.8625	1.92	
48.5	20,950	653	0.0311	0.9689	1.65	
49.5	20,297	947	0.0467	0.9533	1.60	
50.5	19,350	1,208	0.0624	0.9376	1.53	
51.5	18,142	759	0.0419	0.9581	1.43	
52.5	17,383	791	0.0455	0.9545	1.37	
53.5	16,417	863	0.0525	0.9475	1.31	
54.5	15,554	1,050	0.0675	0.9325	1.24	
55.5	14,504	659	0.0455	0.9545	1.16	
56.5	13,845	1,392	0.1006	0.8994	1.10	
57.5	12,452	1,291	0.1037	0.8963	0.99	
58.5	11,161	1,454	0.1302	0.8698	0.89	
59.5	9,708	788	0.0812	0.9188	0.77	
60.5	8,919	1,304	0.1462	0.8538	0.71	
61.5	7,615	592	0.0777	0.9223	0.61	
62.5	7,023	1,539	0.2192	0.7808	0.56	
63.5	5,484	255	0.0466	0.9534	0.44	
64.5	5,229	645	0.1234	0.8766	0.42	
65.5	4,584	1,879	0.4099	0.5901	0.37	
66.5	2,705	599	0.2214	0.7786	0.22	
67.5	2,106	55	0.0259	0.9741	0.17	
68.5	2,051	347	0.1693	0.8307	0.16	
69.5	1,704	475	0.2787	0.7213	0.14	
70.5	1,229	51	0.0418	0.9582	0.10	
71.5	1,178	214	0.1819	0.8181	0.09	
72.5	963	838	0.8701	0.1299	0.08	
73.5	125	61	0.4871	0.5129	0.01	
74.5	64	31	0.4804	0.5196	0.01	
75.5	33		0.0000	1.0000	0.00	
76.5	33		0.0000	1.0000	0.00	
77.5	33		0.0000	1.0000	0.00	
78.5	33		0.0000	1.0000	0.00	

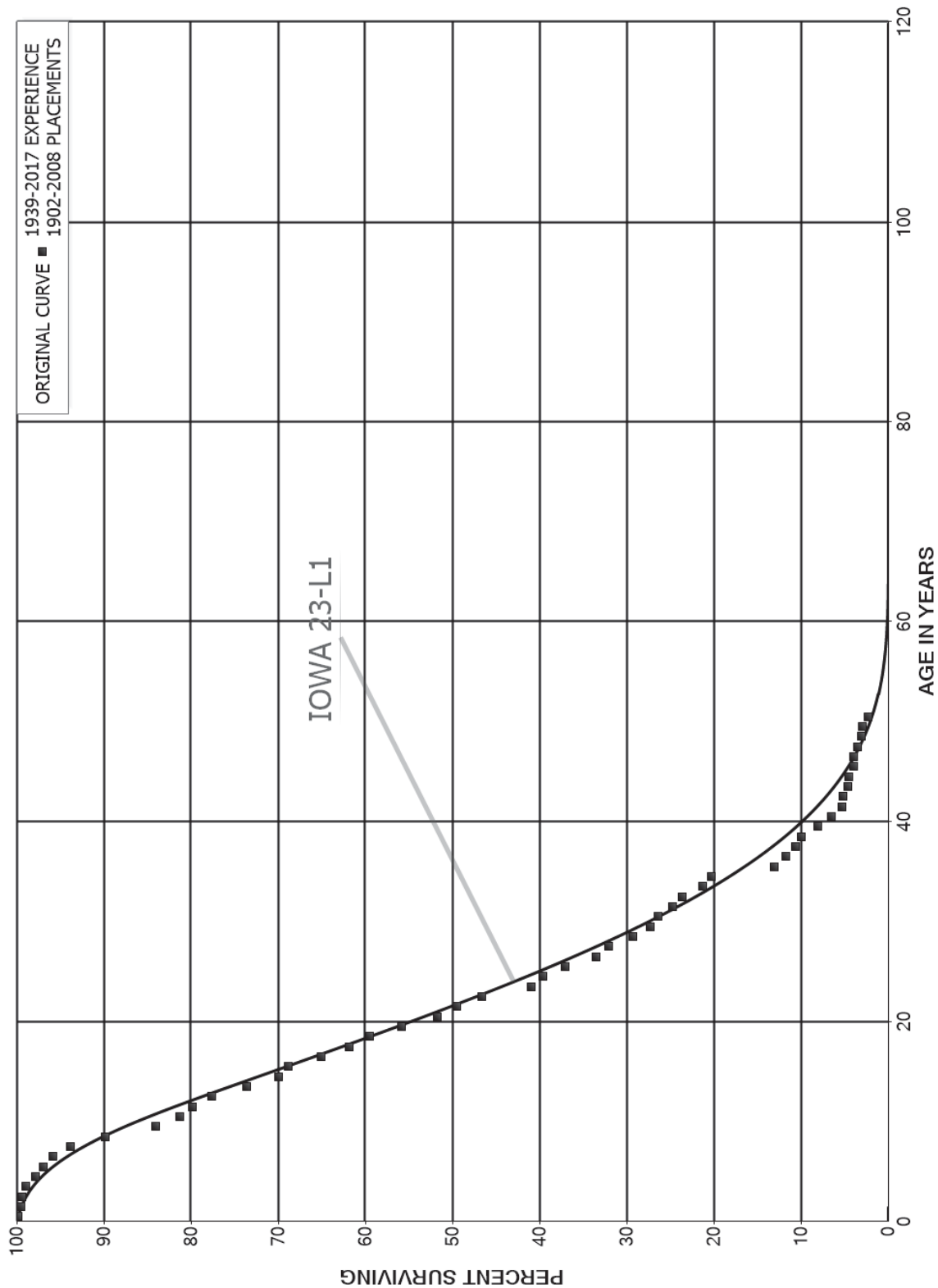
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1998			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33		0.0000	1.0000	0.00
80.5	33		0.0000	1.0000	0.00
81.5	33	33	1.0000		0.00
82.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 337.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2008			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	858,875	1,171	0.0014	0.9986	100.00	
0.5	843,576	2,834	0.0034	0.9966	99.86	
1.5	811,965	932	0.0011	0.9989	99.53	
2.5	802,488	4,141	0.0052	0.9948	99.41	
3.5	772,760	8,415	0.0109	0.9891	98.90	
4.5	751,544	7,050	0.0094	0.9906	97.82	
5.5	699,009	7,570	0.0108	0.9892	96.91	
6.5	676,371	13,973	0.0207	0.9793	95.86	
7.5	643,328	27,466	0.0427	0.9573	93.88	
8.5	607,789	39,061	0.0643	0.9357	89.87	
9.5	546,272	18,432	0.0337	0.9663	84.09	
10.5	501,108	8,584	0.0171	0.9829	81.26	
11.5	474,343	13,359	0.0282	0.9718	79.86	
12.5	429,880	22,295	0.0519	0.9481	77.61	
13.5	385,170	19,016	0.0494	0.9506	73.59	
14.5	352,877	5,470	0.0155	0.9845	69.96	
15.5	338,795	18,931	0.0559	0.9441	68.87	
16.5	317,270	15,562	0.0491	0.9509	65.02	
17.5	302,099	11,151	0.0369	0.9631	61.83	
18.5	290,137	18,020	0.0621	0.9379	59.55	
19.5	237,507	17,697	0.0745	0.9255	55.85	
20.5	224,109	9,478	0.0423	0.9577	51.69	
21.5	216,580	12,518	0.0578	0.9422	49.50	
22.5	201,177	24,669	0.1226	0.8774	46.64	
23.5	174,473	5,551	0.0318	0.9682	40.92	
24.5	171,837	11,074	0.0644	0.9356	39.62	
25.5	158,019	15,418	0.0976	0.9024	37.07	
26.5	141,639	6,084	0.0430	0.9570	33.45	
27.5	135,495	11,610	0.0857	0.9143	32.01	
28.5	123,782	8,276	0.0669	0.9331	29.27	
29.5	113,326	3,894	0.0344	0.9656	27.31	
30.5	108,610	6,585	0.0606	0.9394	26.38	
31.5	102,068	4,649	0.0455	0.9545	24.78	
32.5	97,677	9,610	0.0984	0.9016	23.65	
33.5	88,016	4,183	0.0475	0.9525	21.32	
34.5	83,968	30,004	0.3573	0.6427	20.31	
35.5	53,965	5,283	0.0979	0.9021	13.05	
36.5	48,369	4,805	0.0993	0.9007	11.77	
37.5	43,466	2,924	0.0673	0.9327	10.60	
38.5	40,376	7,602	0.1883	0.8117	9.89	

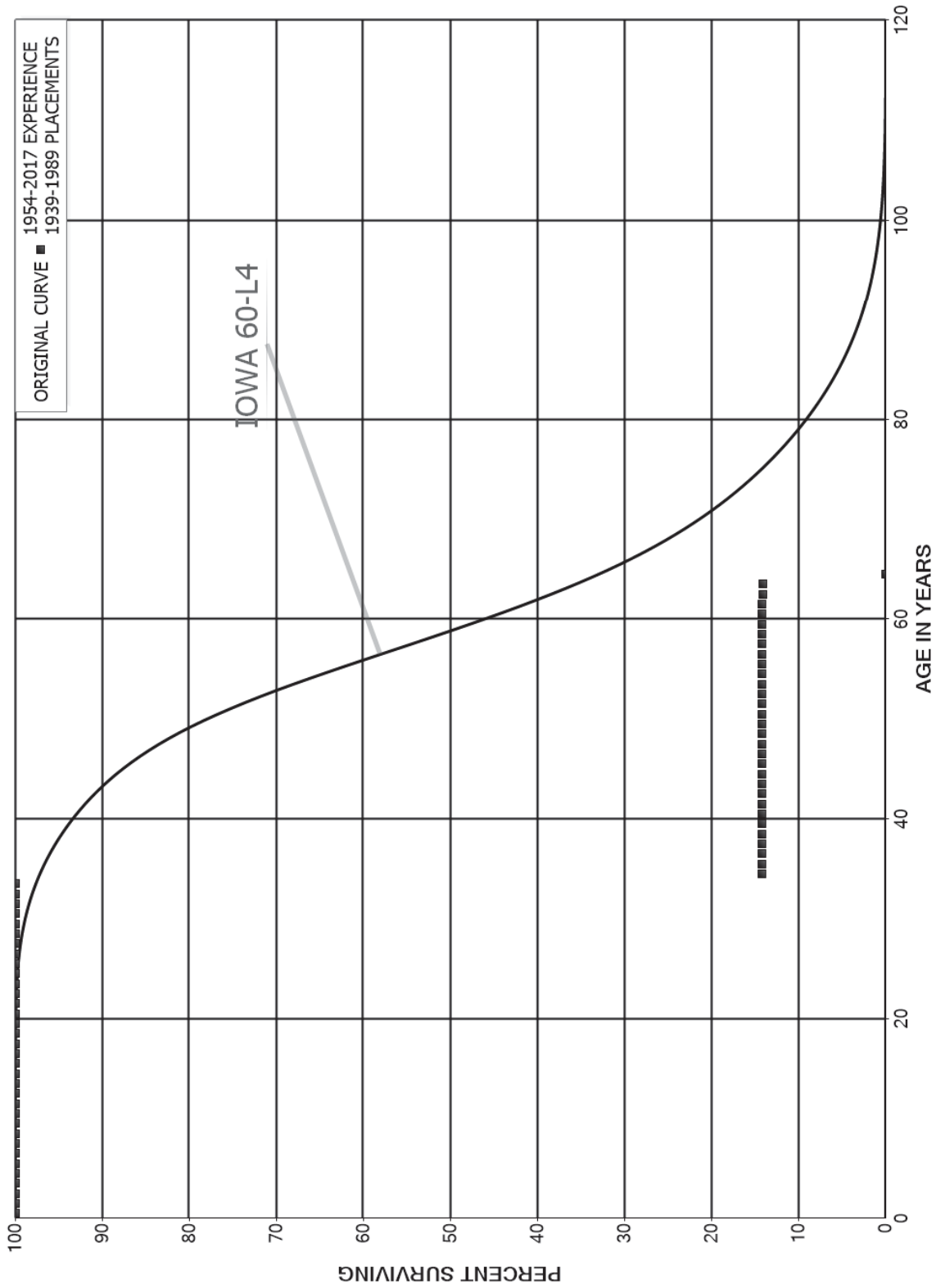
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2008			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	32,677	6,339	0.1940	0.8060	8.03	
40.5	26,189	4,872	0.1860	0.8140	6.47	
41.5	22,243	559	0.0251	0.9749	5.27	
42.5	21,332	2,143	0.1004	0.8996	5.13	
43.5	18,893	560	0.0296	0.9704	4.62	
44.5	18,459	2,231	0.1208	0.8792	4.48	
45.5	16,229	134	0.0083	0.9917	3.94	
46.5	9,023	950	0.1053	0.8947	3.91	
47.5	8,073	1,092	0.1353	0.8647	3.50	
48.5	6,980	293	0.0420	0.9580	3.02	
49.5	6,519	1,285	0.1972	0.8028	2.90	
50.5	5,215	925	0.1775	0.8225	2.33	
51.5	4,289	281	0.0655	0.9345	1.91	
52.5	4,008	684	0.1706	0.8294	1.79	
53.5	3,324	439	0.1322	0.8678	1.48	
54.5	2,885		0.0000	1.0000	1.29	
55.5	2,885	278	0.0963	0.9037	1.29	
56.5	2,607	193	0.0742	0.9258	1.16	
57.5	2,414		0.0000	1.0000	1.08	
58.5	2,414	49	0.0202	0.9798	1.08	
59.5	2,365		0.0000	1.0000	1.05	
60.5	2,365	49	0.0206	0.9794	1.05	
61.5	2,316	77	0.0334	0.9666	1.03	
62.5	2,239	29	0.0130	0.9870	1.00	
63.5	2,210	46	0.0210	0.9790	0.99	
64.5	2,163		0.0000	1.0000	0.96	
65.5	2,163		0.0000	1.0000	0.96	
66.5	2,163		0.0000	1.0000	0.96	
67.5					0.96	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 350.11 LAND - GAS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-1989			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,098		0.0000	1.0000	100.00
0.5	13,098		0.0000	1.0000	100.00
1.5	13,098		0.0000	1.0000	100.00
2.5	13,125		0.0000	1.0000	100.00
3.5	13,193		0.0000	1.0000	100.00
4.5	24,522		0.0000	1.0000	100.00
5.5	46,790		0.0000	1.0000	100.00
6.5	43,197		0.0000	1.0000	100.00
7.5	43,197		0.0000	1.0000	100.00
8.5	43,172		0.0000	1.0000	100.00
9.5	43,172		0.0000	1.0000	100.00
10.5	43,172		0.0000	1.0000	100.00
11.5	43,172		0.0000	1.0000	100.00
12.5	43,598		0.0000	1.0000	100.00
13.5	43,598		0.0000	1.0000	100.00
14.5	43,571		0.0000	1.0000	100.00
15.5	39,516		0.0000	1.0000	100.00
16.5	39,497		0.0000	1.0000	100.00
17.5	39,497		0.0000	1.0000	100.00
18.5	39,497		0.0000	1.0000	100.00
19.5	39,497		0.0000	1.0000	100.00
20.5	39,497		0.0000	1.0000	100.00
21.5	39,497		0.0000	1.0000	100.00
22.5	39,497		0.0000	1.0000	100.00
23.5	39,116		0.0000	1.0000	100.00
24.5	39,116		0.0000	1.0000	100.00
25.5	39,116		0.0000	1.0000	100.00
26.5	39,116		0.0000	1.0000	100.00
27.5	39,116		0.0000	1.0000	100.00
28.5	26,032		0.0000	1.0000	100.00
29.5	26,032		0.0000	1.0000	100.00
30.5	26,032		0.0000	1.0000	100.00
31.5	26,032		0.0000	1.0000	100.00
32.5	26,032		0.0000	1.0000	100.00
33.5	26,032	22,334	0.8579	0.1421	100.00
34.5	3,698		0.0000	1.0000	14.21
35.5	3,698		0.0000	1.0000	14.21
36.5	3,698		0.0000	1.0000	14.21
37.5	3,698		0.0000	1.0000	14.21
38.5	3,698	1	0.0003	0.9997	14.21

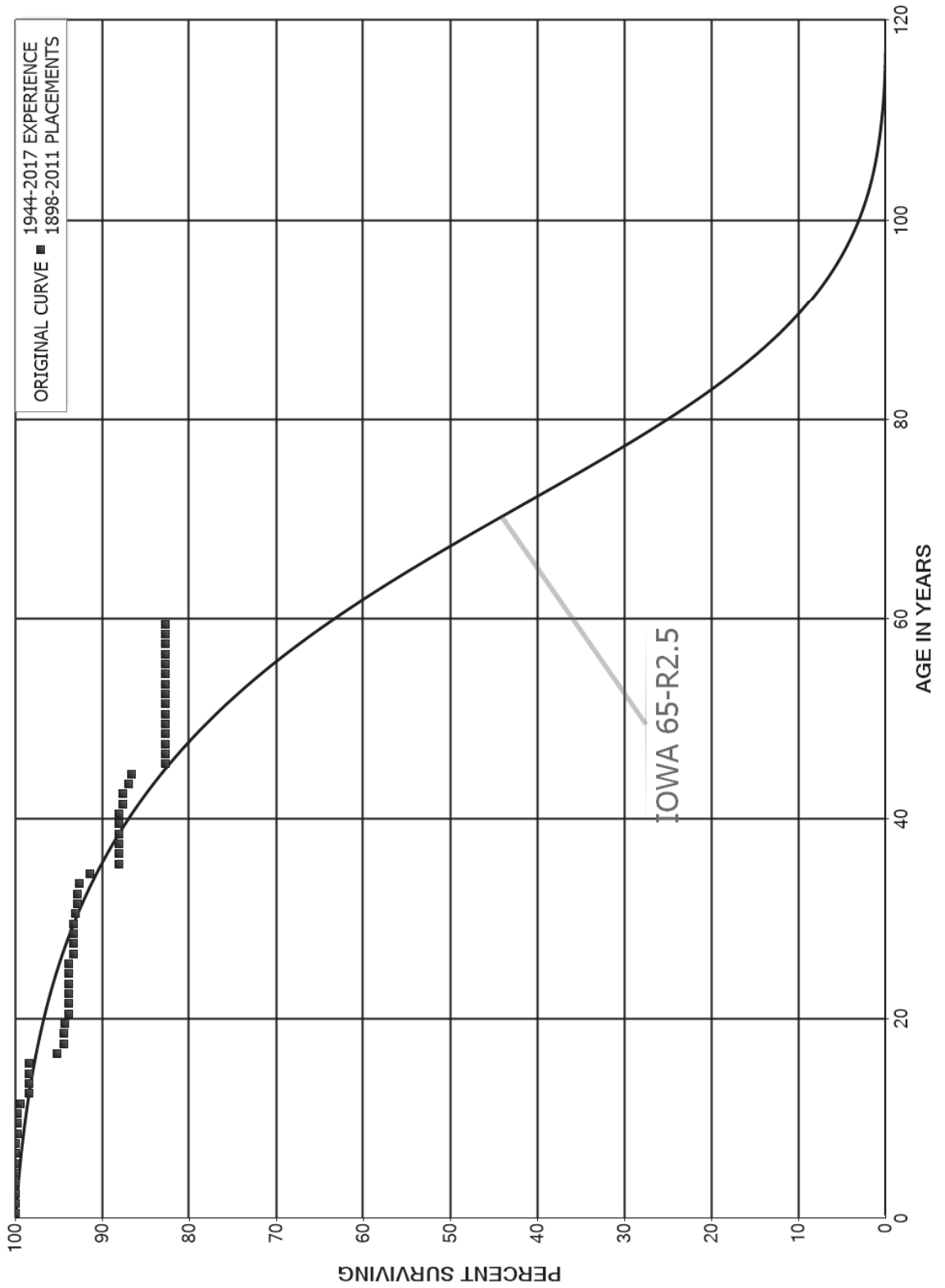
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-1989			EXPERIENCE BAND 1954-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,697		0.0000	1.0000	14.20
40.5	3,697		0.0000	1.0000	14.20
41.5	3,697		0.0000	1.0000	14.20
42.5	3,697		0.0000	1.0000	14.20
43.5	3,697		0.0000	1.0000	14.20
44.5	3,697		0.0000	1.0000	14.20
45.5	3,697		0.0000	1.0000	14.20
46.5	3,697		0.0000	1.0000	14.20
47.5	3,697	3	0.0007	0.9993	14.20
48.5	3,694		0.0000	1.0000	14.19
49.5	3,694		0.0000	1.0000	14.19
50.5	3,694	3	0.0007	0.9993	14.19
51.5	3,692		0.0000	1.0000	14.18
52.5	3,692		0.0000	1.0000	14.18
53.5	3,692		0.0000	1.0000	14.18
54.5	3,692		0.0000	1.0000	14.18
55.5	3,692		0.0000	1.0000	14.18
56.5	3,692		0.0000	1.0000	14.18
57.5	3,692		0.0000	1.0000	14.18
58.5	3,692	8	0.0023	0.9977	14.18
59.5	3,683		0.0000	1.0000	14.15
60.5	3,683		0.0000	1.0000	14.15
61.5	3,683	28	0.0075	0.9925	14.15
62.5	3,656		0.0000	1.0000	14.04
63.5	3,656	3,656	1.0000		14.04
64.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 350.21 RIGHTS-OF-WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	150,739		0.0000	1.0000	100.00
0.5	152,128		0.0000	1.0000	100.00
1.5	154,091	143	0.0009	0.9991	100.00
2.5	138,657		0.0000	1.0000	99.91
3.5	139,194		0.0000	1.0000	99.91
4.5	139,576		0.0000	1.0000	99.91
5.5	139,663		0.0000	1.0000	99.91
6.5	139,663		0.0000	1.0000	99.91
7.5	136,190	201	0.0015	0.9985	99.91
8.5	134,508		0.0000	1.0000	99.76
9.5	122,982	43	0.0003	0.9997	99.76
10.5	67,073	236	0.0035	0.9965	99.72
11.5	47,585	453	0.0095	0.9905	99.37
12.5	47,132		0.0000	1.0000	98.43
13.5	29,404		0.0000	1.0000	98.43
14.5	29,468		0.0000	1.0000	98.43
15.5	29,468	972	0.0330	0.9670	98.43
16.5	28,472	228	0.0080	0.9920	95.18
17.5	28,773		0.0000	1.0000	94.42
18.5	29,426	52	0.0018	0.9982	94.42
19.5	30,734	138	0.0045	0.9955	94.25
20.5	33,173		0.0000	1.0000	93.83
21.5	33,177		0.0000	1.0000	93.83
22.5	33,177		0.0000	1.0000	93.83
23.5	33,336		0.0000	1.0000	93.83
24.5	33,270		0.0000	1.0000	93.83
25.5	29,977	177	0.0059	0.9941	93.83
26.5	29,800	4	0.0001	0.9999	93.27
27.5	32,119		0.0000	1.0000	93.26
28.5	31,936		0.0000	1.0000	93.26
29.5	32,422	56	0.0017	0.9983	93.26
30.5	32,366	94	0.0029	0.9971	93.10
31.5	31,963		0.0000	1.0000	92.83
32.5	32,286	70	0.0022	0.9978	92.83
33.5	32,217	443	0.0137	0.9863	92.63
34.5	31,774	1,155	0.0363	0.9637	91.36
35.5	30,619		0.0000	1.0000	88.04
36.5	30,619		0.0000	1.0000	88.04
37.5	30,619		0.0000	1.0000	88.04
38.5	30,686		0.0000	1.0000	88.04

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,631		0.0000	1.0000	88.04
40.5	30,631	140	0.0046	0.9954	88.04
41.5	30,492		0.0000	1.0000	87.64
42.5	30,433	243	0.0080	0.9920	87.64
43.5	29,032	125	0.0043	0.9957	86.94
44.5	27,462	1,209	0.0440	0.9560	86.56
45.5	26,186		0.0000	1.0000	82.75
46.5	26,186		0.0000	1.0000	82.75
47.5	26,186		0.0000	1.0000	82.75
48.5	26,186		0.0000	1.0000	82.75
49.5	24,254		0.0000	1.0000	82.75
50.5	23,901		0.0000	1.0000	82.75
51.5	20,591		0.0000	1.0000	82.75
52.5	19,087		0.0000	1.0000	82.75
53.5	18,629		0.0000	1.0000	82.75
54.5	18,251		0.0000	1.0000	82.75
55.5	18,212		0.0000	1.0000	82.75
56.5	15,999		0.0000	1.0000	82.75
57.5	15,431		0.0000	1.0000	82.75
58.5	14,120		0.0000	1.0000	82.75
59.5	13,732		0.0000	1.0000	82.75
60.5	13,166		0.0000	1.0000	82.75
61.5	13,166		0.0000	1.0000	82.75
62.5	13,190		0.0000	1.0000	82.75
63.5	13,265		0.0000	1.0000	82.75
64.5	11,699		0.0000	1.0000	82.75
65.5	9,887		0.0000	1.0000	82.75
66.5	9,826		0.0000	1.0000	82.75
67.5	9,826		0.0000	1.0000	82.75
68.5	8,671	159	0.0183	0.9817	82.75
69.5	8,094		0.0000	1.0000	81.24
70.5	6,602		0.0000	1.0000	81.24
71.5	5,918		0.0000	1.0000	81.24
72.5	5,851		0.0000	1.0000	81.24
73.5	5,851		0.0000	1.0000	81.24
74.5	5,685		0.0000	1.0000	81.24
75.5	5,242		0.0000	1.0000	81.24
76.5	5,168		0.0000	1.0000	81.24
77.5	4,970		0.0000	1.0000	81.24
78.5	4,970		0.0000	1.0000	81.24

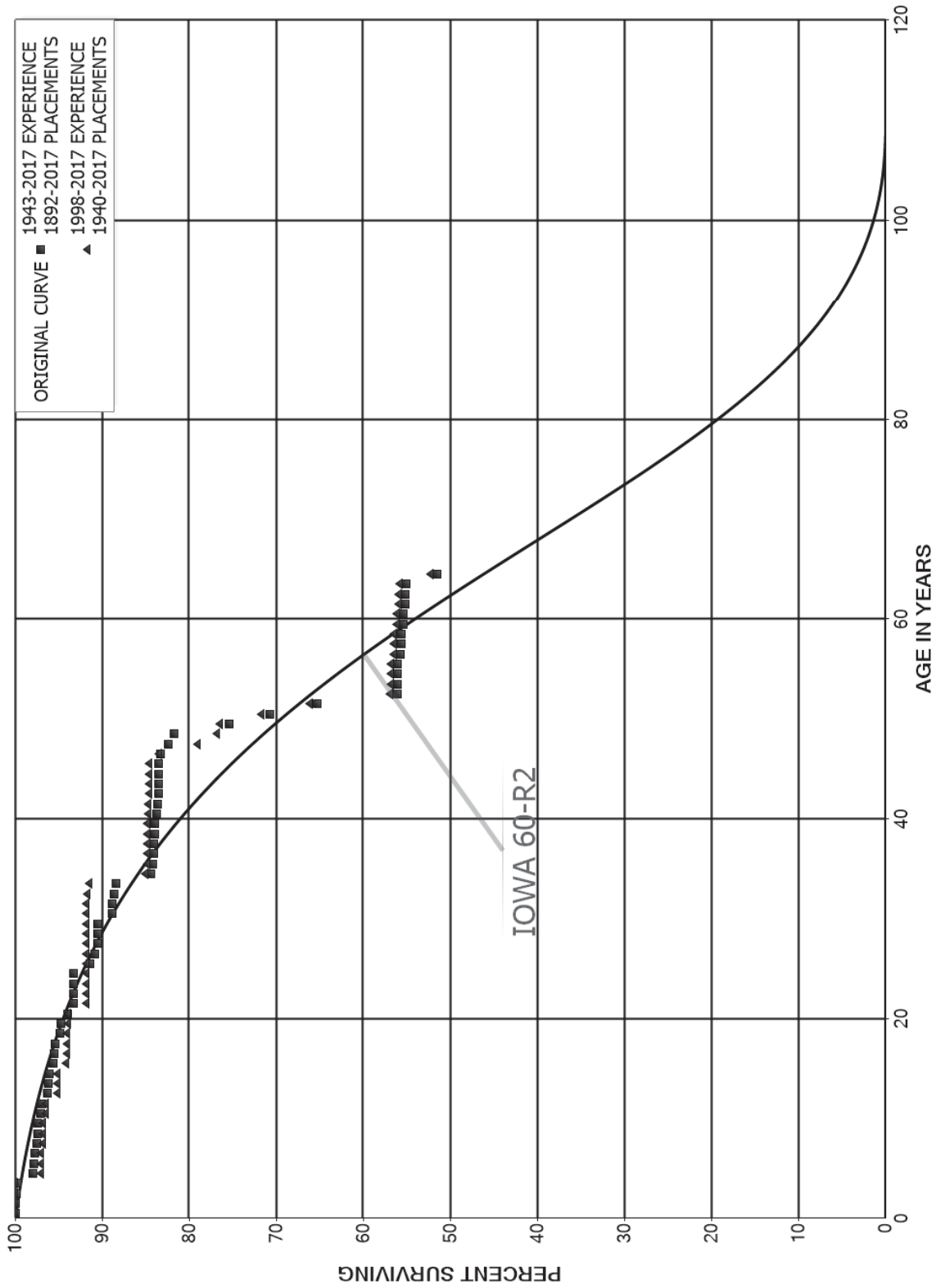
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,970		0.0000	1.0000	81.24
80.5	4,970		0.0000	1.0000	81.24
81.5	4,970		0.0000	1.0000	81.24
82.5	4,970		0.0000	1.0000	81.24
83.5	4,936		0.0000	1.0000	81.24
84.5	4,936		0.0000	1.0000	81.24
85.5	4,936		0.0000	1.0000	81.24
86.5	4,936		0.0000	1.0000	81.24
87.5	4,936		0.0000	1.0000	81.24
88.5	4,872		0.0000	1.0000	81.24
89.5	4,344		0.0000	1.0000	81.24
90.5	1,640		0.0000	1.0000	81.24
91.5	1,181		0.0000	1.0000	81.24
92.5	923		0.0000	1.0000	81.24
93.5	923		0.0000	1.0000	81.24
94.5	923		0.0000	1.0000	81.24
95.5	923		0.0000	1.0000	81.24
96.5	923		0.0000	1.0000	81.24
97.5	923		0.0000	1.0000	81.24
98.5	923		0.0000	1.0000	81.24
99.5	923		0.0000	1.0000	81.24
100.5	923		0.0000	1.0000	81.24
101.5					81.24

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2017

EXPERIENCE BAND 1943-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,701,267	4,983	0.0007	0.9993	100.00
0.5	6,619,798	734	0.0001	0.9999	99.93
1.5	6,625,546	5,047	0.0008	0.9992	99.91
2.5	5,334,654	5,247	0.0010	0.9990	99.84
3.5	5,229,654	96,214	0.0184	0.9816	99.74
4.5	5,135,542	3,522	0.0007	0.9993	97.91
5.5	5,154,519	4,040	0.0008	0.9992	97.84
6.5	5,129,304	13,006	0.0025	0.9975	97.76
7.5	5,114,821	5,539	0.0011	0.9989	97.51
8.5	5,118,903	2,465	0.0005	0.9995	97.41
9.5	4,669,015	16,206	0.0035	0.9965	97.36
10.5	4,503,224	755	0.0002	0.9998	97.02
11.5	4,351,032	34,392	0.0079	0.9921	97.01
12.5	4,317,374	5,151	0.0012	0.9988	96.24
13.5	4,083,901	981	0.0002	0.9998	96.13
14.5	3,484,835	17,038	0.0049	0.9951	96.10
15.5	3,482,662	3,425	0.0010	0.9990	95.63
16.5	3,466,417	5,703	0.0016	0.9984	95.54
17.5	3,374,208	20,460	0.0061	0.9939	95.38
18.5	3,100,362	1,823	0.0006	0.9994	94.80
19.5	2,236,111	18,926	0.0085	0.9915	94.75
20.5	2,166,567	14,775	0.0068	0.9932	93.94
21.5	2,035,154	178	0.0001	0.9999	93.30
22.5	2,017,381	157	0.0001	0.9999	93.30
23.5	2,002,808		0.0000	1.0000	93.29
24.5	1,936,722	39,744	0.0205	0.9795	93.29
25.5	1,848,068	11,047	0.0060	0.9940	91.37
26.5	1,839,200	5,641	0.0031	0.9969	90.83
27.5	1,807,877	987	0.0005	0.9995	90.55
28.5	1,796,579	709	0.0004	0.9996	90.50
29.5	1,797,515	32,995	0.0184	0.9816	90.46
30.5	1,763,886	144	0.0001	0.9999	88.80
31.5	1,758,298	2,742	0.0016	0.9984	88.80
32.5	1,698,631	4,366	0.0026	0.9974	88.66
33.5	1,674,467	76,955	0.0460	0.9540	88.43
34.5	1,597,789	4,446	0.0028	0.9972	84.37
35.5	1,594,135	754	0.0005	0.9995	84.13
36.5	1,584,980	459	0.0003	0.9997	84.09
37.5	1,648,013	1,990	0.0012	0.9988	84.07
38.5	1,579,208		0.0000	1.0000	83.97

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,579,208	5,050	0.0032	0.9968	83.97	
40.5	1,552,308	1,517	0.0010	0.9990	83.70	
41.5	1,545,922	1,424	0.0009	0.9991	83.62	
42.5	847,552		0.0000	1.0000	83.54	
43.5	624,804	658	0.0011	0.9989	83.54	
44.5	615,638		0.0000	1.0000	83.45	
45.5	615,537	921	0.0015	0.9985	83.45	
46.5	612,831	7,152	0.0117	0.9883	83.33	
47.5	599,020	4,609	0.0077	0.9923	82.35	
48.5	592,758	45,826	0.0773	0.9227	81.72	
49.5	543,049	33,794	0.0622	0.9378	75.40	
50.5	489,156	37,680	0.0770	0.9230	70.71	
51.5	451,476	63,356	0.1403	0.8597	65.26	
52.5	386,229	400	0.0010	0.9990	56.10	
53.5	385,273	5	0.0000	1.0000	56.05	
54.5	382,105	114	0.0003	0.9997	56.05	
55.5	379,247	2,255	0.0059	0.9941	56.03	
56.5	376,378	218	0.0006	0.9994	55.70	
57.5	376,106	37	0.0001	0.9999	55.66	
58.5	376,292	1,736	0.0046	0.9954	55.66	
59.5	373,766	392	0.0011	0.9989	55.40	
60.5	371,888	1,057	0.0028	0.9972	55.34	
61.5	365,812	213	0.0006	0.9994	55.19	
62.5	365,183	716	0.0020	0.9980	55.15	
63.5	316,889	20,591	0.0650	0.9350	55.05	
64.5	291,775		0.0000	1.0000	51.47	
65.5	11,210		0.0000	1.0000	51.47	
66.5	8,196		0.0000	1.0000	51.47	
67.5	2,959		0.0000	1.0000	51.47	
68.5	1,415	115	0.0813	0.9187	51.47	
69.5	1,300		0.0000	1.0000	47.29	
70.5	2,430		0.0000	1.0000	47.29	
71.5	826		0.0000	1.0000	47.29	
72.5	400		0.0000	1.0000	47.29	
73.5	400		0.0000	1.0000	47.29	
74.5	400		0.0000	1.0000	47.29	
75.5	400		0.0000	1.0000	47.29	
76.5	400		0.0000	1.0000	47.29	
77.5					47.29	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,066,563		0.0000	1.0000	100.00
0.5	3,779,370		0.0000	1.0000	100.00
1.5	3,847,283	182	0.0000	1.0000	100.00
2.5	2,775,448		0.0000	1.0000	100.00
3.5	2,980,744	91,857	0.0308	0.9692	100.00
4.5	2,981,709		0.0000	1.0000	96.91
5.5	3,092,927		0.0000	1.0000	96.91
6.5	3,097,776	5,454	0.0018	0.9982	96.91
7.5	3,095,506		0.0000	1.0000	96.74
8.5	3,124,088		0.0000	1.0000	96.74
9.5	2,704,927	11,108	0.0041	0.9959	96.74
10.5	2,544,574		0.0000	1.0000	96.35
11.5	2,420,760	32,021	0.0132	0.9868	96.35
12.5	2,394,824	329	0.0001	0.9999	95.07
13.5	2,162,754		0.0000	1.0000	95.06
14.5	1,582,980	17,038	0.0108	0.9892	95.06
15.5	1,570,783	738	0.0005	0.9995	94.04
16.5	1,626,975	314	0.0002	0.9998	93.99
17.5	1,559,567		0.0000	1.0000	93.97
18.5	1,308,797	1,326	0.0010	0.9990	93.97
19.5	446,484		0.0000	1.0000	93.88
20.5	410,553	9,452	0.0230	0.9770	93.88
21.5	267,371		0.0000	1.0000	91.72
22.5	259,925		0.0000	1.0000	91.72
23.5	246,662		0.0000	1.0000	91.72
24.5	205,799		0.0000	1.0000	91.72
25.5	161,518		0.0000	1.0000	91.72
26.5	859,010		0.0000	1.0000	91.72
27.5	1,134,870		0.0000	1.0000	91.72
28.5	1,131,691		0.0000	1.0000	91.72
29.5	1,133,487		0.0000	1.0000	91.72
30.5	1,134,361		0.0000	1.0000	91.72
31.5	1,136,438	637	0.0006	0.9994	91.72
32.5	1,082,709	3,729	0.0034	0.9966	91.67
33.5	1,064,677	74,478	0.0700	0.9300	91.35
34.5	1,014,155	2,225	0.0022	0.9978	84.96
35.5	1,009,497	754	0.0007	0.9993	84.77
36.5	1,004,681	54	0.0001	0.9999	84.71
37.5	1,001,514		0.0000	1.0000	84.70
38.5	1,002,894		0.0000	1.0000	84.70

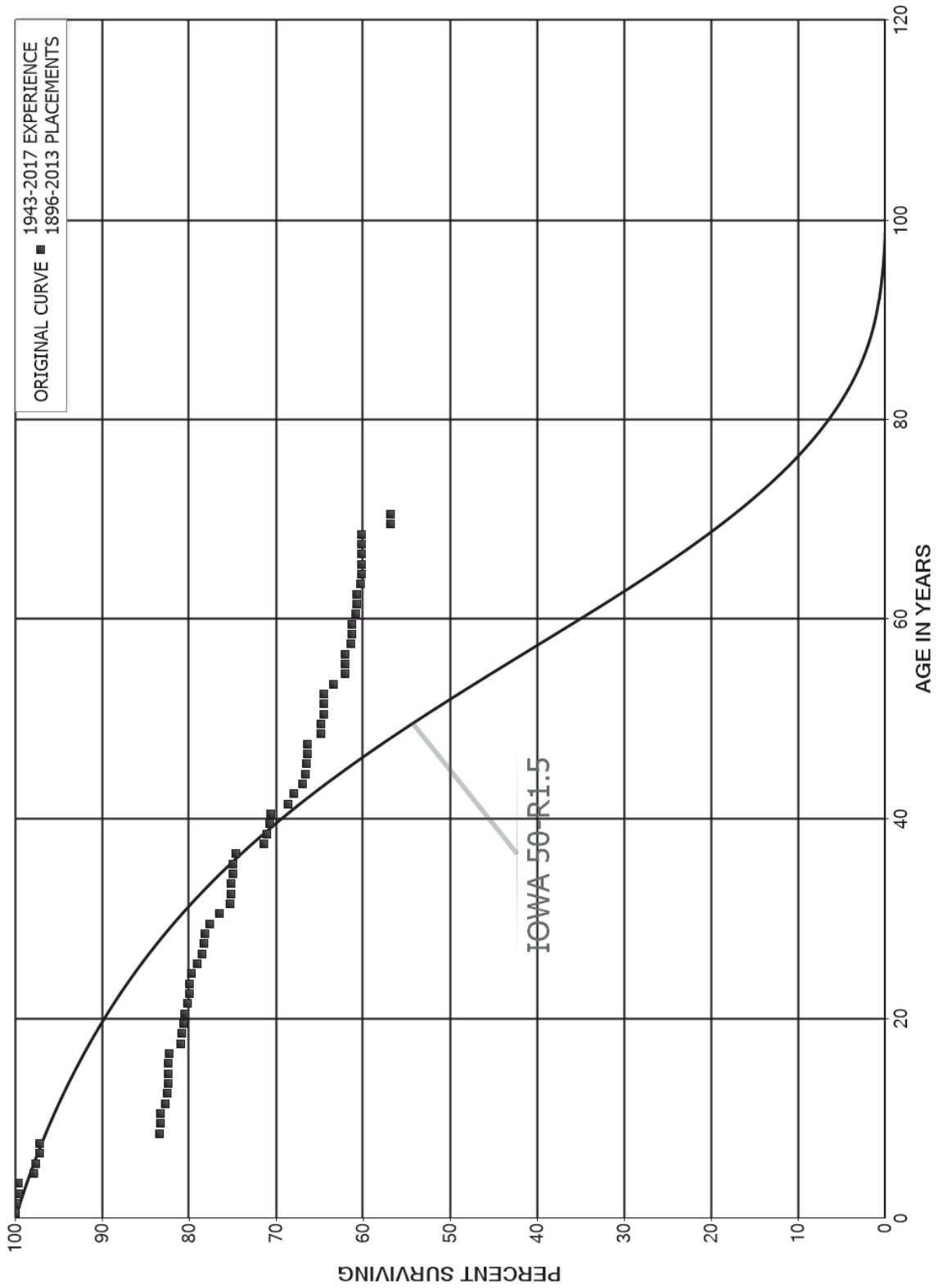
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2017			EXPERIENCE BAND 1998-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,007,009	496	0.0005	0.9995	84.70	
40.5	984,580		0.0000	1.0000	84.66	
41.5	980,614	1,424	0.0015	0.9985	84.66	
42.5	282,249		0.0000	1.0000	84.54	
43.5	59,604		0.0000	1.0000	84.54	
44.5	57,178		0.0000	1.0000	84.54	
45.5	65,952	921	0.0140	0.9860	84.54	
46.5	68,810	3,623	0.0526	0.9474	83.36	
47.5	110,263	3,108	0.0282	0.9718	78.97	
48.5	109,762	449	0.0041	0.9959	76.75	
49.5	540,965	33,794	0.0625	0.9375	76.43	
50.5	487,227	37,680	0.0773	0.9227	71.66	
51.5	449,606	63,356	0.1409	0.8591	66.12	
52.5	385,140	400	0.0010	0.9990	56.80	
53.5	384,188	5	0.0000	1.0000	56.74	
54.5	381,280	114	0.0003	0.9997	56.74	
55.5	378,573	2,236	0.0059	0.9941	56.72	
56.5	375,920	197	0.0005	0.9995	56.39	
57.5	376,106	37	0.0001	0.9999	56.36	
58.5	374,734	1,736	0.0046	0.9954	56.35	
59.5	371,627	392	0.0011	0.9989	56.09	
60.5	369,749	1,057	0.0029	0.9971	56.03	
61.5	363,685	213	0.0006	0.9994	55.87	
62.5	363,056	716	0.0020	0.9980	55.84	
63.5	316,307	20,010	0.0633	0.9367	55.73	
64.5	291,660		0.0000	1.0000	52.20	
65.5	11,095		0.0000	1.0000	52.20	
66.5	8,081		0.0000	1.0000	52.20	
67.5	2,844		0.0000	1.0000	52.20	
68.5	1,300		0.0000	1.0000	52.20	
69.5	1,300		0.0000	1.0000	52.20	
70.5	885		0.0000	1.0000	52.20	
71.5	826		0.0000	1.0000	52.20	
72.5	400		0.0000	1.0000	52.20	
73.5	400		0.0000	1.0000	52.20	
74.5	400		0.0000	1.0000	52.20	
75.5	400		0.0000	1.0000	52.20	
76.5	400		0.0000	1.0000	52.20	
77.5					52.20	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 352.01 WELLS - CONSTRUCTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2013

EXPERIENCE BAND 1943-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,462,949		0.0000	1.0000	100.00
0.5	17,511,840	35,551	0.0020	0.9980	100.00
1.5	17,452,809	23,661	0.0014	0.9986	99.80
2.5	10,326,415	686	0.0001	0.9999	99.66
3.5	9,821,086	178,458	0.0182	0.9818	99.66
4.5	9,564,345	22,998	0.0024	0.9976	97.84
5.5	9,519,887	37,591	0.0039	0.9961	97.61
6.5	9,448,364	1,988	0.0002	0.9998	97.22
7.5	8,438,899	1,197,446	0.1419	0.8581	97.20
8.5	6,764,183	9,040	0.0013	0.9987	83.41
9.5	6,652,585	4,408	0.0007	0.9993	83.30
10.5	6,812,275	40,159	0.0059	0.9941	83.24
11.5	6,579,968	21,395	0.0033	0.9967	82.75
12.5	6,506,664	5,298	0.0008	0.9992	82.48
13.5	6,499,146	2,305	0.0004	0.9996	82.42
14.5	6,103,903	119	0.0000	1.0000	82.39
15.5	6,018,398	5,980	0.0010	0.9990	82.39
16.5	5,188,169	83,740	0.0161	0.9839	82.30
17.5	5,053,742	6,176	0.0012	0.9988	80.98
18.5	4,680,939	15,444	0.0033	0.9967	80.88
19.5	4,000,443	3,085	0.0008	0.9992	80.61
20.5	2,826,152	11,844	0.0042	0.9958	80.55
21.5	2,710,216	7,293	0.0027	0.9973	80.21
22.5	2,501,532	46	0.0000	1.0000	79.99
23.5	2,499,786	7,595	0.0030	0.9970	79.99
24.5	2,309,321	19,724	0.0085	0.9915	79.75
25.5	2,242,732	15,095	0.0067	0.9933	79.07
26.5	2,147,367	8,235	0.0038	0.9962	78.54
27.5	2,200,247	2,934	0.0013	0.9987	78.24
28.5	2,206,640	14,672	0.0066	0.9934	78.13
29.5	2,200,246	30,108	0.0137	0.9863	77.61
30.5	2,173,939	36,418	0.0168	0.9832	76.55
31.5	1,959,467	1,678	0.0009	0.9991	75.27
32.5	1,926,522	1,387	0.0007	0.9993	75.20
33.5	1,925,205	4,982	0.0026	0.9974	75.15
34.5	1,624,043	62	0.0000	1.0000	74.95
35.5	1,630,060	7,170	0.0044	0.9956	74.95
36.5	1,612,832	70,912	0.0440	0.9560	74.62
37.5	1,541,733	6,073	0.0039	0.9961	71.34
38.5	1,529,841	7,758	0.0051	0.9949	71.06

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,376,616	1,020	0.0007	0.9993	70.70	
40.5	1,372,353	38,448	0.0280	0.9720	70.65	
41.5	1,292,594	13,513	0.0105	0.9895	68.67	
42.5	1,060,094	14,949	0.0141	0.9859	67.95	
43.5	1,033,230	5,411	0.0052	0.9948	66.99	
44.5	1,015,713	2,277	0.0022	0.9978	66.64	
45.5	926,157	1,065	0.0012	0.9988	66.49	
46.5	789,803	66	0.0001	0.9999	66.41	
47.5	656,199	15,460	0.0236	0.9764	66.41	
48.5	476,047		0.0000	1.0000	64.84	
49.5	475,560	2,111	0.0044	0.9956	64.84	
50.5	473,391		0.0000	1.0000	64.56	
51.5	474,531		0.0000	1.0000	64.56	
52.5	475,187	8,193	0.0172	0.9828	64.56	
53.5	474,672	10,402	0.0219	0.9781	63.44	
54.5	464,270	88	0.0002	0.9998	62.05	
55.5	463,374	88	0.0002	0.9998	62.04	
56.5	452,961	5,028	0.0111	0.9889	62.03	
57.5	417,906	115	0.0003	0.9997	61.34	
58.5	417,791	38	0.0001	0.9999	61.32	
59.5	417,753	3,667	0.0088	0.9912	61.32	
60.5	413,665	47	0.0001	0.9999	60.78	
61.5	402,189	592	0.0015	0.9985	60.77	
62.5	401,597	2,816	0.0070	0.9930	60.68	
63.5	351,882	410	0.0012	0.9988	60.26	
64.5	239,000		0.0000	1.0000	60.19	
65.5	224,535		0.0000	1.0000	60.19	
66.5	211,633		0.0000	1.0000	60.19	
67.5	200,356	55	0.0003	0.9997	60.19	
68.5	197,025	10,820	0.0549	0.9451	60.17	
69.5	154,166		0.0000	1.0000	56.87	
70.5	119,280		0.0000	1.0000	56.87	
71.5	77,839		0.0000	1.0000	56.87	
72.5	60,873		0.0000	1.0000	56.87	
73.5	60,873		0.0000	1.0000	56.87	
74.5	54,553	5	0.0001	0.9999	56.87	
75.5	46,787		0.0000	1.0000	56.86	
76.5	46,787		0.0000	1.0000	56.86	
77.5	46,787		0.0000	1.0000	56.86	
78.5	45,804		0.0000	1.0000	56.86	

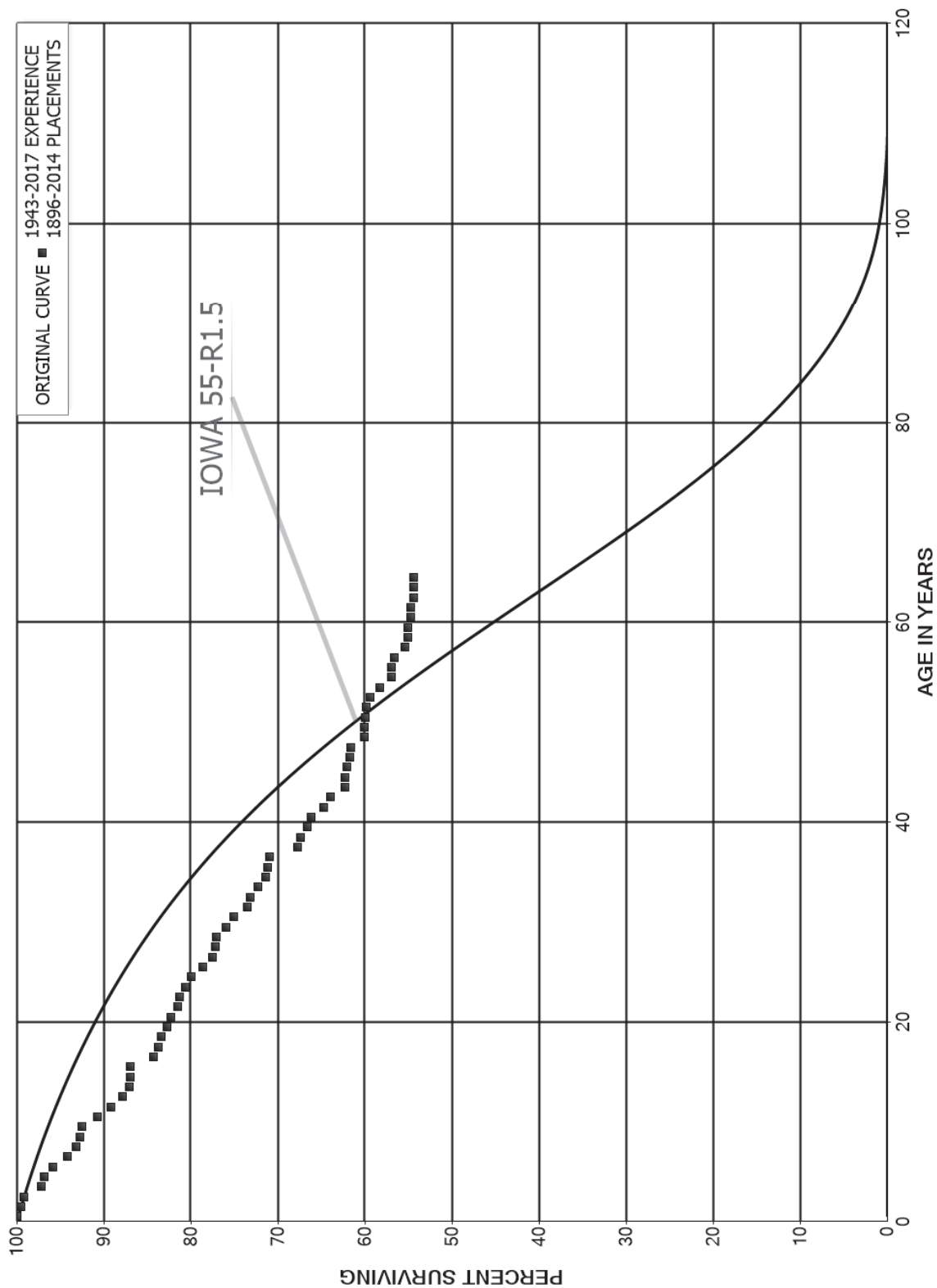
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2013			EXPERIENCE BAND 1943-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	45,804		0.0000	1.0000	56.86
80.5	45,804		0.0000	1.0000	56.86
81.5	45,804		0.0000	1.0000	56.86
82.5	45,804		0.0000	1.0000	56.86
83.5	45,804		0.0000	1.0000	56.86
84.5	45,804		0.0000	1.0000	56.86
85.5	45,804	8,061	0.1760	0.8240	56.86
86.5	32,080	757	0.0236	0.9764	46.85
87.5	31,323		0.0000	1.0000	45.75
88.5	31,323		0.0000	1.0000	45.75
89.5	31,323	11,826	0.3776	0.6224	45.75
90.5	19,300		0.0000	1.0000	28.48
91.5	14,264		0.0000	1.0000	28.48
92.5	8,363		0.0000	1.0000	28.48
93.5	2,544		0.0000	1.0000	28.48
94.5	2,544		0.0000	1.0000	28.48
95.5	2,544		0.0000	1.0000	28.48
96.5	2,544		0.0000	1.0000	28.48
97.5	2,544		0.0000	1.0000	28.48
98.5	2,544		0.0000	1.0000	28.48
99.5	2,544		0.0000	1.0000	28.48
100.5	2,539		0.0000	1.0000	28.48
101.5					28.48

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 352.02 WELLS - EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2014

EXPERIENCE BAND 1943-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,191,691	1,062	0.0003	0.9997	100.00
0.5	3,088,930	14,091	0.0046	0.9954	99.97
1.5	2,746,562	9,189	0.0033	0.9967	99.51
2.5	1,843,548	37,011	0.0201	0.9799	99.18
3.5	1,824,291	5,836	0.0032	0.9968	97.19
4.5	1,840,442	20,407	0.0111	0.9889	96.88
5.5	1,806,525	31,019	0.0172	0.9828	95.80
6.5	1,784,324	18,092	0.0101	0.9899	94.16
7.5	1,764,308	9,440	0.0054	0.9946	93.20
8.5	1,755,017	4,605	0.0026	0.9974	92.70
9.5	1,717,132	31,463	0.0183	0.9817	92.46
10.5	1,668,030	28,366	0.0170	0.9830	90.77
11.5	1,543,810	24,584	0.0159	0.9841	89.22
12.5	1,444,406	11,558	0.0080	0.9920	87.80
13.5	1,418,159	1,710	0.0012	0.9988	87.10
14.5	1,388,010	614	0.0004	0.9996	86.99
15.5	1,395,756	42,084	0.0302	0.9698	86.96
16.5	1,353,779	10,390	0.0077	0.9923	84.33
17.5	1,321,622	5,380	0.0041	0.9959	83.69
18.5	1,312,635	10,352	0.0079	0.9921	83.35
19.5	1,282,377	6,043	0.0047	0.9953	82.69
20.5	1,239,313	12,575	0.0101	0.9899	82.30
21.5	1,202,224	2,425	0.0020	0.9980	81.46
22.5	1,190,910	10,315	0.0087	0.9913	81.30
23.5	1,179,327	9,610	0.0081	0.9919	80.60
24.5	853,641	13,745	0.0161	0.9839	79.94
25.5	828,780	11,623	0.0140	0.9860	78.65
26.5	826,607	4,166	0.0050	0.9950	77.55
27.5	851,143	1,379	0.0016	0.9984	77.16
28.5	856,034	11,694	0.0137	0.9863	77.03
29.5	844,161	10,086	0.0119	0.9881	75.98
30.5	840,202	17,032	0.0203	0.9797	75.07
31.5	824,559	4,399	0.0053	0.9947	73.55
32.5	776,956	9,163	0.0118	0.9882	73.16
33.5	763,911	9,654	0.0126	0.9874	72.30
34.5	705,181	2,077	0.0029	0.9971	71.38
35.5	668,679	1,587	0.0024	0.9976	71.17
36.5	665,225	30,668	0.0461	0.9539	71.00
37.5	634,013	3,140	0.0050	0.9950	67.73
38.5	623,961	6,802	0.0109	0.9891	67.39

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2014			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	572,163	4,587	0.0080	0.9920	66.66	
40.5	564,801	12,223	0.0216	0.9784	66.12	
41.5	539,929	5,776	0.0107	0.9893	64.69	
42.5	452,828	11,973	0.0264	0.9736	64.00	
43.5	421,252	216	0.0005	0.9995	62.31	
44.5	405,803	1,058	0.0026	0.9974	62.28	
45.5	375,958	2,430	0.0065	0.9935	62.12	
46.5	307,753	274	0.0009	0.9991	61.71	
47.5	265,115	6,936	0.0262	0.9738	61.66	
48.5	210,906		0.0000	1.0000	60.05	
49.5	210,899	357	0.0017	0.9983	60.05	
50.5	209,941	380	0.0018	0.9982	59.94	
51.5	210,517	1,729	0.0082	0.9918	59.84	
52.5	209,067	3,666	0.0175	0.9825	59.34	
53.5	205,233	4,793	0.0234	0.9766	58.30	
54.5	200,440		0.0000	1.0000	56.94	
55.5	199,770	1,306	0.0065	0.9935	56.94	
56.5	191,210	4,121	0.0216	0.9784	56.57	
57.5	170,335	925	0.0054	0.9946	55.35	
58.5	169,410		0.0000	1.0000	55.05	
59.5	169,410	1,024	0.0060	0.9940	55.05	
60.5	167,652	133	0.0008	0.9992	54.72	
61.5	160,388	665	0.0041	0.9959	54.67	
62.5	158,971	79	0.0005	0.9995	54.45	
63.5	147,116		0.0000	1.0000	54.42	
64.5	99,809		0.0000	1.0000	54.42	
65.5	92,648		0.0000	1.0000	54.42	
66.5	86,469		0.0000	1.0000	54.42	
67.5	83,502	288	0.0034	0.9966	54.42	
68.5	80,538	2,594	0.0322	0.9678	54.23	
69.5	66,400		0.0000	1.0000	52.49	
70.5	54,673		0.0000	1.0000	52.49	
71.5	35,311		0.0000	1.0000	52.49	
72.5	24,989		0.0000	1.0000	52.49	
73.5	24,989		0.0000	1.0000	52.49	
74.5	17,498	1,424	0.0814	0.9186	52.49	
75.5	16,060	25	0.0015	0.9985	48.22	
76.5	16,036		0.0000	1.0000	48.14	
77.5	16,036		0.0000	1.0000	48.14	
78.5	16,036		0.0000	1.0000	48.14	

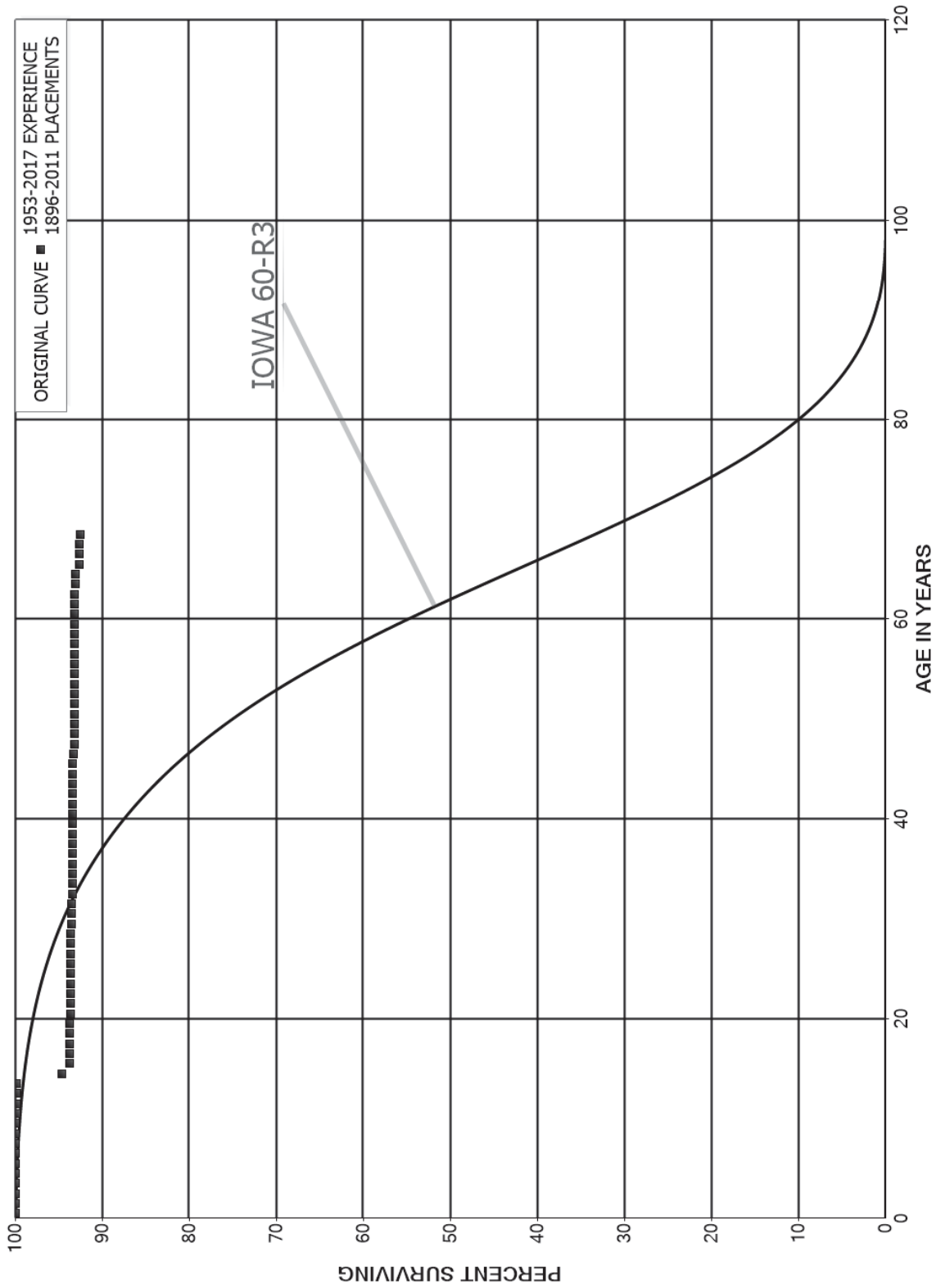
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2014			EXPERIENCE BAND 1943-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,907		0.0000	1.0000	48.14
80.5	13,907		0.0000	1.0000	48.14
81.5	13,907		0.0000	1.0000	48.14
82.5	13,907		0.0000	1.0000	48.14
83.5	13,907		0.0000	1.0000	48.14
84.5	13,907		0.0000	1.0000	48.14
85.5	13,907		0.0000	1.0000	48.14
86.5	13,144		0.0000	1.0000	48.14
87.5	13,144		0.0000	1.0000	48.14
88.5	13,144		0.0000	1.0000	48.14
89.5	13,144		0.0000	1.0000	48.14
90.5	8,020		0.0000	1.0000	48.14
91.5	7,214		0.0000	1.0000	48.14
92.5	4,728		0.0000	1.0000	48.14
93.5	2,095		0.0000	1.0000	48.14
94.5	2,095		0.0000	1.0000	48.14
95.5	2,095		0.0000	1.0000	48.14
96.5	2,095		0.0000	1.0000	48.14
97.5	2,095		0.0000	1.0000	48.14
98.5	2,095		0.0000	1.0000	48.14
99.5	2,095		0.0000	1.0000	48.14
100.5	606		0.0000	1.0000	48.14
101.5					48.14

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 352.11 LEASEHOLDS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2011

EXPERIENCE BAND 1953-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,680,838	223	0.0000	1.0000	100.00
0.5	4,682,256		0.0000	1.0000	100.00
1.5	4,744,977	318	0.0001	0.9999	100.00
2.5	4,776,785	1,150	0.0002	0.9998	99.99
3.5	4,449,516		0.0000	1.0000	99.96
4.5	4,371,307	2,651	0.0006	0.9994	99.96
5.5	4,376,478	193	0.0000	1.0000	99.90
6.5	4,377,825		0.0000	1.0000	99.90
7.5	4,376,230	52	0.0000	1.0000	99.90
8.5	4,377,221	151	0.0000	1.0000	99.90
9.5	4,393,042	2,039	0.0005	0.9995	99.89
10.5	4,392,222	1,062	0.0002	0.9998	99.85
11.5	4,391,251	1,162	0.0003	0.9997	99.82
12.5	4,390,269	176	0.0000	1.0000	99.80
13.5	4,395,758	229,504	0.0522	0.9478	99.79
14.5	4,361,358	37,588	0.0086	0.9914	94.58
15.5	4,142,566	1,689	0.0004	0.9996	93.77
16.5	4,092,600	226	0.0001	0.9999	93.73
17.5	4,092,376	972	0.0002	0.9998	93.73
18.5	4,083,527	1,365	0.0003	0.9997	93.70
19.5	4,082,201	2,305	0.0006	0.9994	93.67
20.5	4,079,422	733	0.0002	0.9998	93.62
21.5	4,078,886	111	0.0000	1.0000	93.60
22.5	4,087,070	40	0.0000	1.0000	93.60
23.5	4,087,247	37	0.0000	1.0000	93.60
24.5	4,087,248	453	0.0001	0.9999	93.60
25.5	4,087,151	225	0.0001	0.9999	93.59
26.5	4,085,727		0.0000	1.0000	93.58
27.5	4,082,676	6	0.0000	1.0000	93.58
28.5	4,082,559	1,516	0.0004	0.9996	93.58
29.5	4,081,445	380	0.0001	0.9999	93.55
30.5	4,082,144		0.0000	1.0000	93.54
31.5	4,082,118	6,006	0.0015	0.9985	93.54
32.5	4,078,055		0.0000	1.0000	93.40
33.5	4,078,223	100	0.0000	1.0000	93.40
34.5	4,098,253	432	0.0001	0.9999	93.40
35.5	4,098,793	130	0.0000	1.0000	93.39
36.5	4,101,808		0.0000	1.0000	93.39
37.5	4,092,938		0.0000	1.0000	93.39
38.5	4,088,846		0.0000	1.0000	93.39

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2011			EXPERIENCE BAND 1953-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,090,465	39	0.0000	1.0000	93.39	
40.5	4,084,936	26	0.0000	1.0000	93.38	
41.5	4,095,602		0.0000	1.0000	93.38	
42.5	4,028,429		0.0000	1.0000	93.38	
43.5	953,566	50	0.0001	0.9999	93.38	
44.5	240,472	14	0.0001	0.9999	93.38	
45.5	239,698	230	0.0010	0.9990	93.37	
46.5	239,316	353	0.0015	0.9985	93.28	
47.5	238,555	3	0.0000	1.0000	93.15	
48.5	233,465		0.0000	1.0000	93.15	
49.5	231,091		0.0000	1.0000	93.15	
50.5	231,073		0.0000	1.0000	93.15	
51.5	225,653		0.0000	1.0000	93.15	
52.5	225,711		0.0000	1.0000	93.15	
53.5	225,462		0.0000	1.0000	93.15	
54.5	225,462		0.0000	1.0000	93.15	
55.5	225,357		0.0000	1.0000	93.15	
56.5	225,465	11	0.0000	1.0000	93.15	
57.5	225,454		0.0000	1.0000	93.14	
58.5	225,314		0.0000	1.0000	93.14	
59.5	208,852		0.0000	1.0000	93.14	
60.5	208,852		0.0000	1.0000	93.14	
61.5	207,522		0.0000	1.0000	93.14	
62.5	207,032	70	0.0003	0.9997	93.14	
63.5	175,145		0.0000	1.0000	93.11	
64.5	171,706	1,000	0.0058	0.9942	93.11	
65.5	165,372		0.0000	1.0000	92.57	
66.5	103,483		0.0000	1.0000	92.57	
67.5	33,396	20	0.0006	0.9994	92.57	
68.5	33,045	50	0.0015	0.9985	92.51	
69.5	28,567		0.0000	1.0000	92.37	
70.5	11,078		0.0000	1.0000	92.37	
71.5	10,718		0.0000	1.0000	92.37	
72.5	3,117	90	0.0289	0.9711	92.37	
73.5	2,703		0.0000	1.0000	89.70	
74.5	2,376	58	0.0245	0.9755	89.70	
75.5	2,272		0.0000	1.0000	87.51	
76.5	2,070		0.0000	1.0000	87.51	
77.5	2,050		0.0000	1.0000	87.51	
78.5	1,720	64	0.0369	0.9631	87.51	

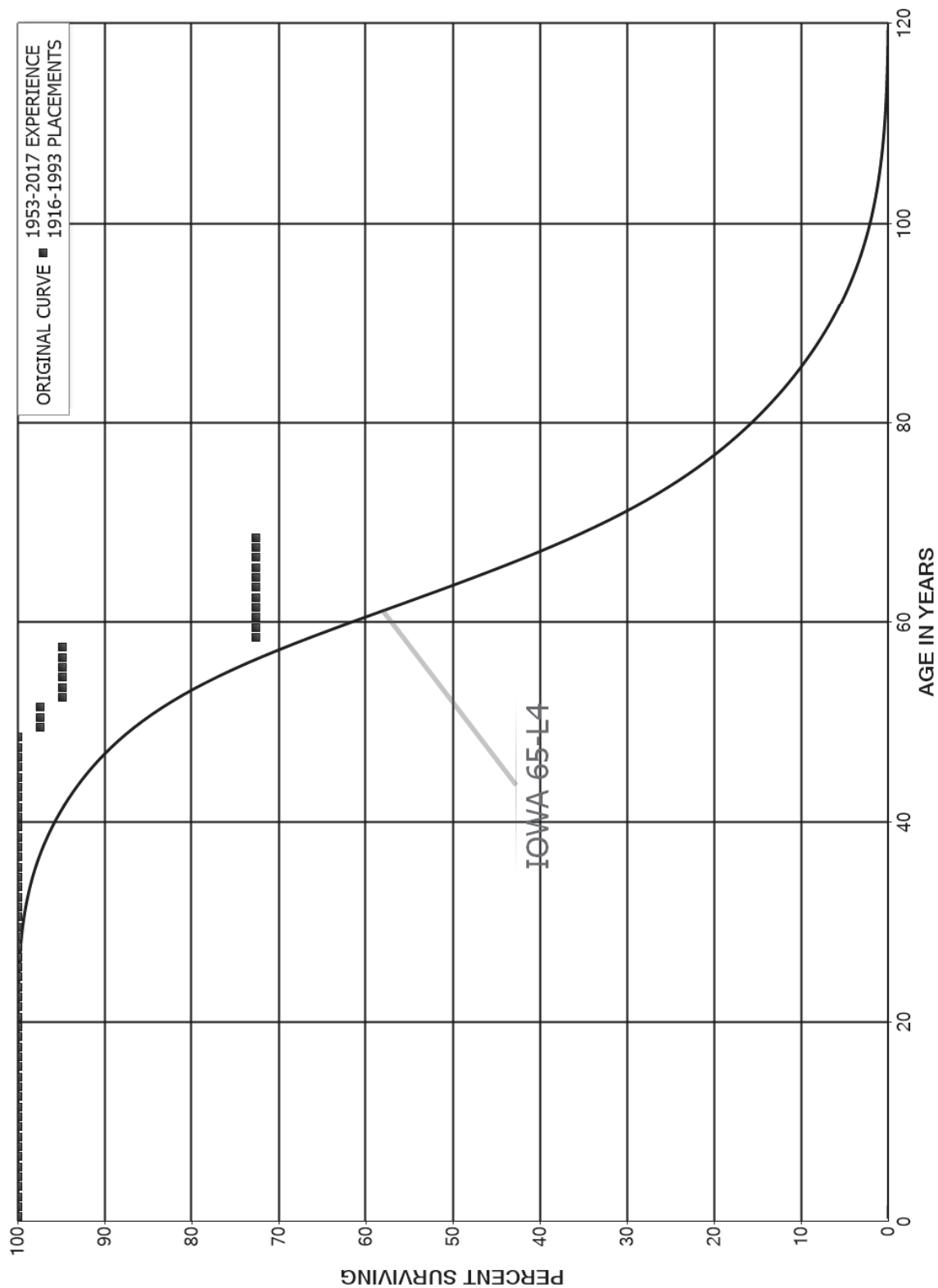
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2011			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,598		0.0000	1.0000	84.28
80.5	1,564		0.0000	1.0000	84.28
81.5	1,564		0.0000	1.0000	84.28
82.5	1,564		0.0000	1.0000	84.28
83.5	1,564		0.0000	1.0000	84.28
84.5	1,564		0.0000	1.0000	84.28
85.5	1,564		0.0000	1.0000	84.28
86.5	1,564		0.0000	1.0000	84.28
87.5	1,564		0.0000	1.0000	84.28
88.5	1,564	25	0.0158	0.9842	84.28
89.5	1,539		0.0000	1.0000	82.94
90.5	1,030		0.0000	1.0000	82.94
91.5	1,030		0.0000	1.0000	82.94
92.5	1,030		0.0000	1.0000	82.94
93.5	1,030		0.0000	1.0000	82.94
94.5	914		0.0000	1.0000	82.94
95.5	914		0.0000	1.0000	82.94
96.5	896		0.0000	1.0000	82.94
97.5	826		0.0000	1.0000	82.94
98.5	826		0.0000	1.0000	82.94
99.5	826		0.0000	1.0000	82.94
100.5	826		0.0000	1.0000	82.94
101.5	767		0.0000	1.0000	82.94
102.5	740		0.0000	1.0000	82.94
103.5	691		0.0000	1.0000	82.94
104.5	691		0.0000	1.0000	82.94
105.5	627		0.0000	1.0000	82.94
106.5	627		0.0000	1.0000	82.94
107.5	416		0.0000	1.0000	82.94
108.5	341		0.0000	1.0000	82.94
109.5	35		0.0000	1.0000	82.94
110.5	35		0.0000	1.0000	82.94
111.5	35		0.0000	1.0000	82.94
112.5	35		0.0000	1.0000	82.94
113.5					82.94

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 352.12 STORAGE RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-1993			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,302		0.0000	1.0000	100.00
0.5	188,104		0.0000	1.0000	100.00
1.5	188,133		0.0000	1.0000	100.00
2.5	209,337		0.0000	1.0000	100.00
3.5	210,668		0.0000	1.0000	100.00
4.5	210,845	29	0.0001	0.9999	100.00
5.5	214,881		0.0000	1.0000	99.99
6.5	214,881		0.0000	1.0000	99.99
7.5	220,748		0.0000	1.0000	99.99
8.5	222,290		0.0000	1.0000	99.99
9.5	223,857		0.0000	1.0000	99.99
10.5	225,775		0.0000	1.0000	99.99
11.5	225,775		0.0000	1.0000	99.99
12.5	225,775		0.0000	1.0000	99.99
13.5	225,820		0.0000	1.0000	99.99
14.5	226,460		0.0000	1.0000	99.99
15.5	226,478		0.0000	1.0000	99.99
16.5	226,478		0.0000	1.0000	99.99
17.5	226,064		0.0000	1.0000	99.99
18.5	226,064		0.0000	1.0000	99.99
19.5	226,064		0.0000	1.0000	99.99
20.5	226,064		0.0000	1.0000	99.99
21.5	225,424		0.0000	1.0000	99.99
22.5	223,507		0.0000	1.0000	99.99
23.5	223,507		0.0000	1.0000	99.99
24.5	211,437		0.0000	1.0000	99.99
25.5	208,984		0.0000	1.0000	99.99
26.5	208,984		0.0000	1.0000	99.99
27.5	208,984		0.0000	1.0000	99.99
28.5	209,066	65	0.0003	0.9997	99.99
29.5	209,055		0.0000	1.0000	99.96
30.5	209,055		0.0000	1.0000	99.96
31.5	209,447		0.0000	1.0000	99.96
32.5	209,406		0.0000	1.0000	99.96
33.5	207,463	35	0.0002	0.9998	99.96
34.5	208,428		0.0000	1.0000	99.94
35.5	188,305		0.0000	1.0000	99.94
36.5	188,306		0.0000	1.0000	99.94
37.5	188,331		0.0000	1.0000	99.94
38.5	188,304		0.0000	1.0000	99.94

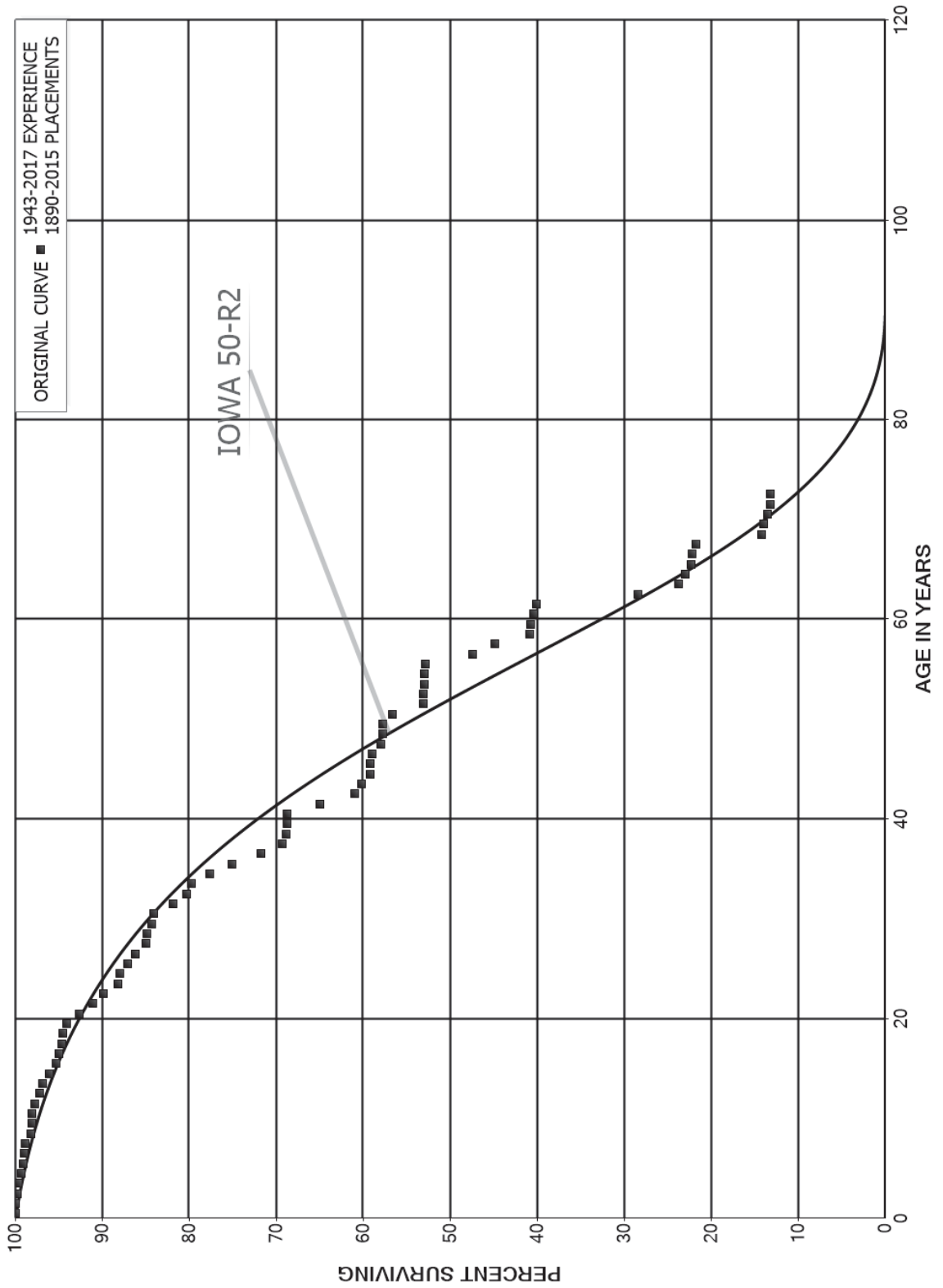
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1993			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,304		0.0000	1.0000	99.94
40.5	182,756		0.0000	1.0000	99.94
41.5	181,677		0.0000	1.0000	99.94
42.5	180,464		0.0000	1.0000	99.94
43.5	17,732		0.0000	1.0000	99.94
44.5	11,303		0.0000	1.0000	99.94
45.5	11,303		0.0000	1.0000	99.94
46.5	11,303		0.0000	1.0000	99.94
47.5	11,303		0.0000	1.0000	99.94
48.5	11,303	285	0.0252	0.9748	99.94
49.5	11,018		0.0000	1.0000	97.42
50.5	11,018		0.0000	1.0000	97.42
51.5	11,018	291	0.0264	0.9736	97.42
52.5	10,727		0.0000	1.0000	94.85
53.5	10,284		0.0000	1.0000	94.85
54.5	10,284		0.0000	1.0000	94.85
55.5	10,284		0.0000	1.0000	94.85
56.5	10,284		0.0000	1.0000	94.85
57.5	10,272	2,403	0.2339	0.7661	94.85
58.5	7,869		0.0000	1.0000	72.66
59.5	7,869		0.0000	1.0000	72.66
60.5	7,869		0.0000	1.0000	72.66
61.5	7,869		0.0000	1.0000	72.66
62.5	7,869		0.0000	1.0000	72.66
63.5	7,181		0.0000	1.0000	72.66
64.5	6,523		0.0000	1.0000	72.66
65.5	6,523	1	0.0002	0.9998	72.66
66.5	6,497		0.0000	1.0000	72.65
67.5	6,125		0.0000	1.0000	72.65
68.5	2,212		0.0000	1.0000	72.65
69.5	2,083		0.0000	1.0000	72.65
70.5	2,054		0.0000	1.0000	72.65
71.5	1,699		0.0000	1.0000	72.65
72.5	1,674		0.0000	1.0000	72.65
73.5	199		0.0000	1.0000	72.65
74.5	199		0.0000	1.0000	72.65
75.5	199		0.0000	1.0000	72.65
76.5	100		0.0000	1.0000	72.65
77.5	100		0.0000	1.0000	72.65
78.5					72.65

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 353.00 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2015

EXPERIENCE BAND 1943-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,548,288	457	0.0000	1.0000	100.00
0.5	22,052,575	19,107	0.0009	0.9991	100.00
1.5	19,654,485	45,020	0.0023	0.9977	99.91
2.5	14,308,426	13,499	0.0009	0.9991	99.68
3.5	10,660,576	33,475	0.0031	0.9969	99.59
4.5	8,073,294	17,510	0.0022	0.9978	99.28
5.5	7,784,740	9,698	0.0012	0.9988	99.06
6.5	7,610,218	11,707	0.0015	0.9985	98.94
7.5	6,602,191	39,558	0.0060	0.9940	98.78
8.5	6,076,874	5,861	0.0010	0.9990	98.19
9.5	4,731,854	3,887	0.0008	0.9992	98.10
10.5	4,722,628	13,656	0.0029	0.9971	98.02
11.5	3,374,588	18,987	0.0056	0.9944	97.73
12.5	3,344,061	13,547	0.0041	0.9959	97.18
13.5	3,032,187	22,982	0.0076	0.9924	96.79
14.5	2,851,674	23,898	0.0084	0.9916	96.06
15.5	2,780,889	7,800	0.0028	0.9972	95.25
16.5	2,746,435	9,262	0.0034	0.9966	94.98
17.5	2,760,840	4,074	0.0015	0.9985	94.66
18.5	2,665,725	12,690	0.0048	0.9952	94.52
19.5	2,681,858	40,443	0.0151	0.9849	94.07
20.5	2,593,942	43,751	0.0169	0.9831	92.66
21.5	2,515,963	35,260	0.0140	0.9860	91.09
22.5	2,435,334	45,335	0.0186	0.9814	89.82
23.5	2,377,681	4,881	0.0021	0.9979	88.14
24.5	2,243,073	22,054	0.0098	0.9902	87.96
25.5	2,204,700	23,814	0.0108	0.9892	87.10
26.5	2,181,430	32,008	0.0147	0.9853	86.16
27.5	2,156,423	2,457	0.0011	0.9989	84.89
28.5	1,609,780	8,901	0.0055	0.9945	84.80
29.5	1,486,028	5,399	0.0036	0.9964	84.33
30.5	1,446,708	38,348	0.0265	0.9735	84.02
31.5	1,376,193	25,745	0.0187	0.9813	81.79
32.5	1,328,723	9,769	0.0074	0.9926	80.26
33.5	1,318,275	33,631	0.0255	0.9745	79.67
34.5	1,284,111	42,172	0.0328	0.9672	77.64
35.5	1,237,265	56,202	0.0454	0.9546	75.09
36.5	1,128,459	38,141	0.0338	0.9662	71.68
37.5	1,043,801	7,188	0.0069	0.9931	69.26
38.5	1,035,482	643	0.0006	0.9994	68.78

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	980,842	313	0.0003	0.9997	68.74	
40.5	955,539	52,147	0.0546	0.9454	68.72	
41.5	888,543	54,256	0.0611	0.9389	64.97	
42.5	807,939	10,793	0.0134	0.9866	61.00	
43.5	648,165	10,469	0.0162	0.9838	60.18	
44.5	599,273	294	0.0005	0.9995	59.21	
45.5	601,608	2,475	0.0041	0.9959	59.18	
46.5	592,920	10,004	0.0169	0.9831	58.94	
47.5	556,294	2,133	0.0038	0.9962	57.95	
48.5	551,902	453	0.0008	0.9992	57.72	
49.5	456,029	8,238	0.0181	0.9819	57.68	
50.5	436,248	27,769	0.0637	0.9363	56.63	
51.5	408,383	7	0.0000	1.0000	53.03	
52.5	275,105	199	0.0007	0.9993	53.03	
53.5	272,019	7	0.0000	1.0000	52.99	
54.5	273,492	570	0.0021	0.9979	52.99	
55.5	270,465	28,208	0.1043	0.8957	52.88	
56.5	234,883	12,776	0.0544	0.9456	47.36	
57.5	215,704	19,072	0.0884	0.9116	44.79	
58.5	187,544	564	0.0030	0.9970	40.83	
59.5	194,882	1,342	0.0069	0.9931	40.70	
60.5	195,052	1,731	0.0089	0.9911	40.42	
61.5	189,550	55,235	0.2914	0.7086	40.07	
62.5	132,116	21,469	0.1625	0.8375	28.39	
63.5	110,647	3,919	0.0354	0.9646	23.78	
64.5	106,728	3,120	0.0292	0.9708	22.93	
65.5	91,437	306	0.0034	0.9966	22.26	
66.5	90,866	1,808	0.0199	0.9801	22.19	
67.5	89,058	30,864	0.3466	0.6534	21.75	
68.5	58,203	1,163	0.0200	0.9800	14.21	
69.5	37,845	1,268	0.0335	0.9665	13.93	
70.5	27,646	666	0.0241	0.9759	13.46	
71.5	12,074		0.0000	1.0000	13.14	
72.5	11,928		0.0000	1.0000	13.14	
73.5	11,590		0.0000	1.0000	13.14	
74.5	11,019	0	0.0000	1.0000	13.14	
75.5	11,019		0.0000	1.0000	13.14	
76.5	9,932		0.0000	1.0000	13.14	
77.5	9,358		0.0000	1.0000	13.14	
78.5	9,273		0.0000	1.0000	13.14	

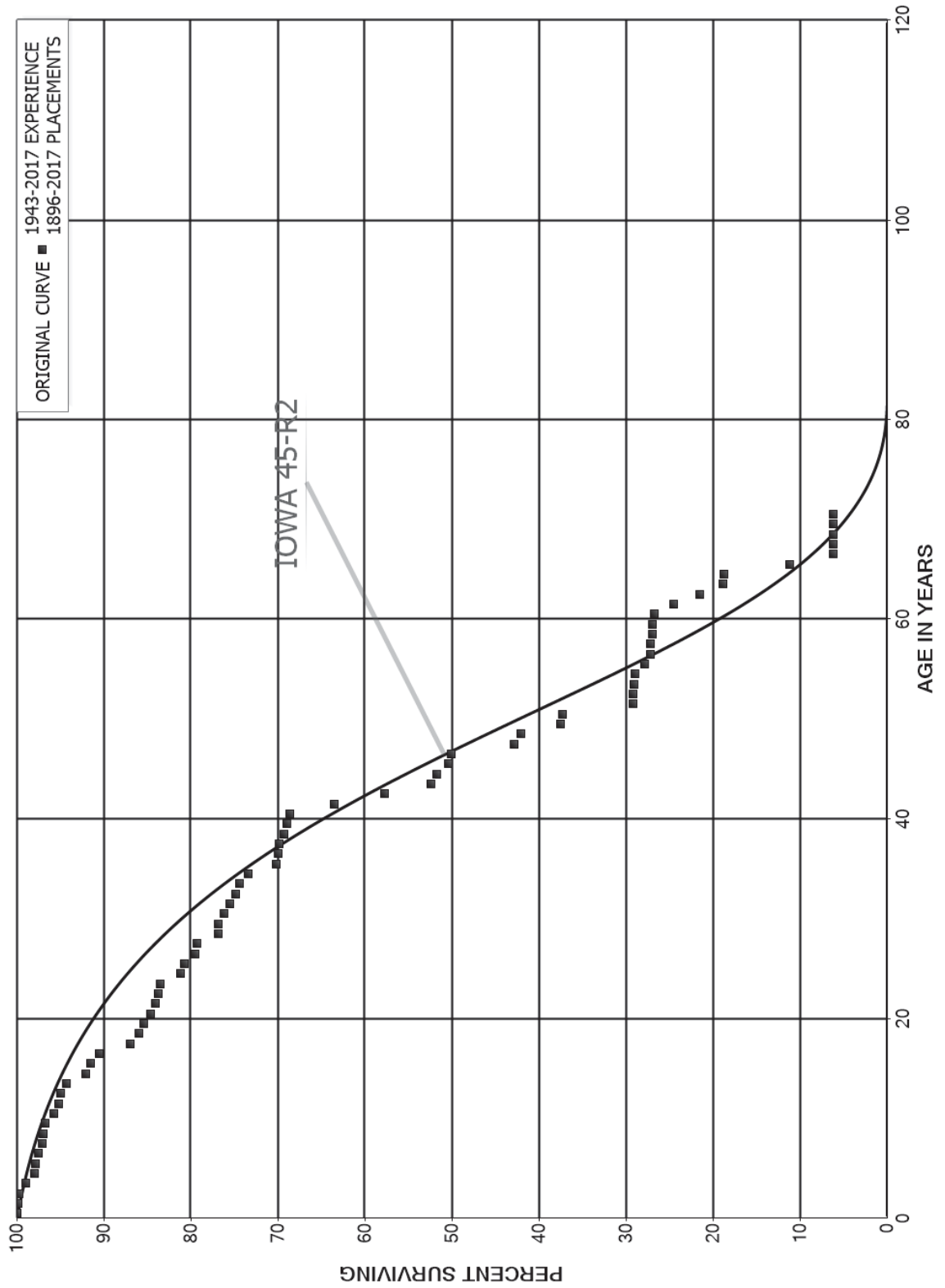
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2015			EXPERIENCE BAND 1943-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,270		0.0000	1.0000	13.14
80.5	9,250		0.0000	1.0000	13.14
81.5	9,250		0.0000	1.0000	13.14
82.5	11,371	9	0.0008	0.9992	13.14
83.5	11,305		0.0000	1.0000	13.13
84.5	11,285		0.0000	1.0000	13.13
85.5	11,285		0.0000	1.0000	13.13
86.5	11,285		0.0000	1.0000	13.13
87.5	11,285		0.0000	1.0000	13.13
88.5	11,285	45	0.0040	0.9960	13.13
89.5	11,240		0.0000	1.0000	13.07
90.5	11,240	2,121	0.1887	0.8113	13.07
91.5	9,056		0.0000	1.0000	10.61
92.5	7,822		0.0000	1.0000	10.61
93.5	2,229		0.0000	1.0000	10.61
94.5	2,229		0.0000	1.0000	10.61
95.5	2,184		0.0000	1.0000	10.61
96.5	2,184		0.0000	1.0000	10.61
97.5	2,184		0.0000	1.0000	10.61
98.5	2,184		0.0000	1.0000	10.61
99.5	2,158		0.0000	1.0000	10.61
100.5	1,795		0.0000	1.0000	10.61
101.5	9		0.0000	1.0000	10.61
102.5	9		0.0000	1.0000	10.61
103.5	9		0.0000	1.0000	10.61
104.5	9		0.0000	1.0000	10.61
105.5					10.61

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2017

EXPERIENCE BAND 1943-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,396,308	21,197	0.0005	0.9995	100.00
0.5	35,572,965	56,638	0.0016	0.9984	99.95
1.5	32,793,351	20,905	0.0006	0.9994	99.79
2.5	26,614,561	210,158	0.0079	0.9921	99.72
3.5	22,810,010	221,440	0.0097	0.9903	98.94
4.5	22,395,675	31,655	0.0014	0.9986	97.98
5.5	22,153,597	78,234	0.0035	0.9965	97.84
6.5	21,839,701	88,427	0.0040	0.9960	97.49
7.5	21,464,014	27,894	0.0013	0.9987	97.10
8.5	21,226,209	56,694	0.0027	0.9973	96.97
9.5	20,477,597	215,598	0.0105	0.9895	96.71
10.5	20,178,956	102,521	0.0051	0.9949	95.69
11.5	19,421,777	54,067	0.0028	0.9972	95.21
12.5	19,329,942	136,542	0.0071	0.9929	94.94
13.5	18,598,197	438,979	0.0236	0.9764	94.27
14.5	17,568,536	94,503	0.0054	0.9946	92.05
15.5	16,870,953	191,798	0.0114	0.9886	91.55
16.5	16,094,894	642,048	0.0399	0.9601	90.51
17.5	15,158,550	174,605	0.0115	0.9885	86.90
18.5	13,838,140	77,493	0.0056	0.9944	85.90
19.5	13,390,977	131,187	0.0098	0.9902	85.42
20.5	12,078,049	76,076	0.0063	0.9937	84.58
21.5	11,523,893	43,364	0.0038	0.9962	84.05
22.5	11,399,681	30,734	0.0027	0.9973	83.73
23.5	8,867,631	248,319	0.0280	0.9720	83.51
24.5	7,950,761	47,139	0.0059	0.9941	81.17
25.5	7,781,974	111,364	0.0143	0.9857	80.69
26.5	7,667,235	23,317	0.0030	0.9970	79.53
27.5	7,099,677	216,970	0.0306	0.9694	79.29
28.5	6,689,750	4,456	0.0007	0.9993	76.87
29.5	6,639,420	52,385	0.0079	0.9921	76.82
30.5	6,510,818	55,808	0.0086	0.9914	76.21
31.5	6,010,937	58,211	0.0097	0.9903	75.56
32.5	5,478,546	28,148	0.0051	0.9949	74.82
33.5	5,446,826	76,678	0.0141	0.9859	74.44
34.5	5,367,447	238,207	0.0444	0.9556	73.39
35.5	4,915,664	14,920	0.0030	0.9970	70.14
36.5	4,886,633	4,377	0.0009	0.9991	69.92
37.5	5,148,539	39,280	0.0076	0.9924	69.86
38.5	4,829,944	28,175	0.0058	0.9942	69.33

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2017			EXPERIENCE BAND 1943-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,492,293	21,538	0.0048	0.9952	68.92
40.5	4,433,800	329,587	0.0743	0.9257	68.59
41.5	4,029,396	364,198	0.0904	0.9096	63.49
42.5	1,394,536	128,163	0.0919	0.9081	57.75
43.5	1,268,319	17,207	0.0136	0.9864	52.45
44.5	1,247,770	32,504	0.0260	0.9740	51.73
45.5	1,215,620	8,576	0.0071	0.9929	50.39
46.5	1,206,244	172,414	0.1429	0.8571	50.03
47.5	1,033,718	20,471	0.0198	0.9802	42.88
48.5	997,056	106,793	0.1071	0.8929	42.03
49.5	890,263	5,204	0.0058	0.9942	37.53
50.5	883,012	191,333	0.2167	0.7833	37.31
51.5	691,298	761	0.0011	0.9989	29.23
52.5	690,401	3,201	0.0046	0.9954	29.19
53.5	686,997	2,432	0.0035	0.9965	29.06
54.5	684,456	26,954	0.0394	0.9606	28.96
55.5	657,502	14,095	0.0214	0.9786	27.81
56.5	642,486	2,051	0.0032	0.9968	27.22
57.5	639,900	4,583	0.0072	0.9928	27.13
58.5	617,739	477	0.0008	0.9992	26.94
59.5	613,290	4,458	0.0073	0.9927	26.92
60.5	608,808	50,046	0.0822	0.9178	26.72
61.5	553,895	68,426	0.1235	0.8765	24.52
62.5	485,093	60,713	0.1252	0.8748	21.49
63.5	424,360	759	0.0018	0.9982	18.80
64.5	423,601	170,277	0.4020	0.5980	18.77
65.5	253,324	114,147	0.4506	0.5494	11.23
66.5	138,542		0.0000	1.0000	6.17
67.5	136,324		0.0000	1.0000	6.17
68.5	136,239	60	0.0004	0.9996	6.17
69.5	410		0.0000	1.0000	6.16
70.5	382		0.0000	1.0000	6.16
71.5	382		0.0000	1.0000	6.16
72.5	382	50	0.1301	0.8699	6.16
73.5	332		0.0000	1.0000	5.36
74.5	332		0.0000	1.0000	5.36
75.5	332	49	0.1459	0.8541	5.36
76.5	217		0.0000	1.0000	4.58
77.5	179	93	0.5230	0.4770	4.58
78.5	85		0.0000	1.0000	2.18

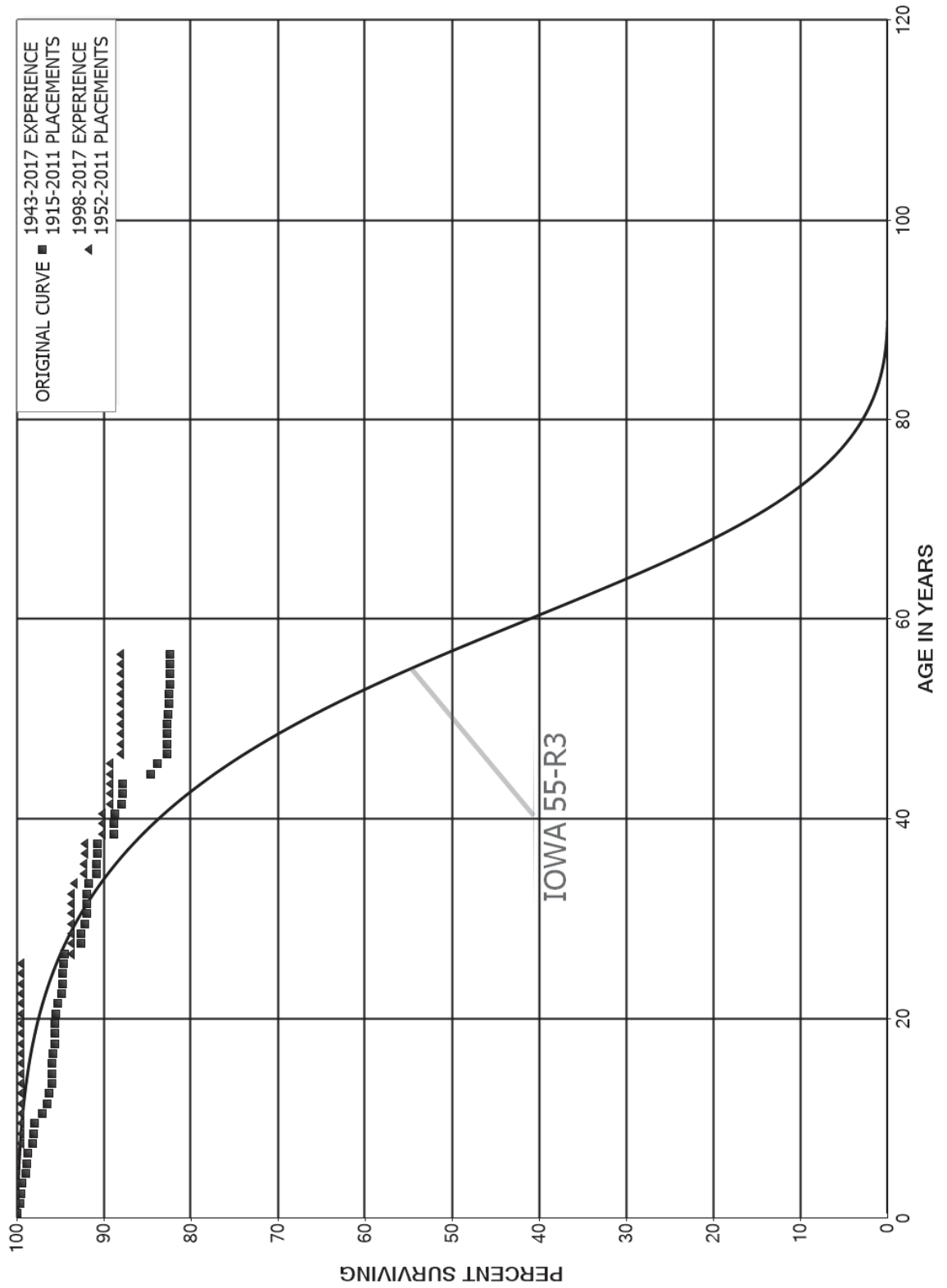
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2017			EXPERIENCE BAND 1943-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85		0.0000	1.0000	2.18
80.5	85		0.0000	1.0000	2.18
81.5	85		0.0000	1.0000	2.18
82.5	85		0.0000	1.0000	2.18
83.5	85		0.0000	1.0000	2.18
84.5	85		0.0000	1.0000	2.18
85.5	85		0.0000	1.0000	2.18
86.5	85	26	0.3104	0.6896	2.18
87.5	59		0.0000	1.0000	1.51
88.5	59		0.0000	1.0000	1.51
89.5	59		0.0000	1.0000	1.51
90.5	59		0.0000	1.0000	1.51
91.5	59		0.0000	1.0000	1.51
92.5	59		0.0000	1.0000	1.51
93.5	59	59	1.0000		1.51
94.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2011			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,217,231	2,606	0.0006	0.9994	100.00	
0.5	4,393,561	13,791	0.0031	0.9969	99.94	
1.5	4,377,109	5,018	0.0011	0.9989	99.62	
2.5	4,195,032	4,884	0.0012	0.9988	99.51	
3.5	4,191,401	18,571	0.0044	0.9956	99.39	
4.5	4,176,953	5,330	0.0013	0.9987	98.95	
5.5	4,124,268	4,697	0.0011	0.9989	98.83	
6.5	4,120,976	23,215	0.0056	0.9944	98.72	
7.5	4,025,773	2,899	0.0007	0.9993	98.16	
8.5	3,729,168	7,024	0.0019	0.9981	98.09	
9.5	709,805	5,838	0.0082	0.9918	97.90	
10.5	395,173	2,475	0.0063	0.9937	97.10	
11.5	392,374	942	0.0024	0.9976	96.49	
12.5	391,759	1,076	0.0027	0.9973	96.26	
13.5	390,359		0.0000	1.0000	95.99	
14.5	390,448		0.0000	1.0000	95.99	
15.5	390,668	706	0.0018	0.9982	95.99	
16.5	390,175	766	0.0020	0.9980	95.82	
17.5	389,589		0.0000	1.0000	95.63	
18.5	389,545		0.0000	1.0000	95.63	
19.5	384,181	545	0.0014	0.9986	95.63	
20.5	384,122	914	0.0024	0.9976	95.50	
21.5	383,295	1,849	0.0048	0.9952	95.27	
22.5	380,021	201	0.0005	0.9995	94.81	
23.5	379,591		0.0000	1.0000	94.76	
24.5	380,616	542	0.0014	0.9986	94.76	
25.5	373,642	452	0.0012	0.9988	94.63	
26.5	372,981	7,351	0.0197	0.9803	94.51	
27.5	365,850		0.0000	1.0000	92.65	
28.5	365,850	1,980	0.0054	0.9946	92.65	
29.5	363,349	674	0.0019	0.9981	92.15	
30.5	362,675		0.0000	1.0000	91.98	
31.5	362,896		0.0000	1.0000	91.98	
32.5	362,896	939	0.0026	0.9974	91.98	
33.5	361,681	3,562	0.0098	0.9902	91.74	
34.5	357,960		0.0000	1.0000	90.83	
35.5	357,942	549	0.0015	0.9985	90.83	
36.5	357,382		0.0000	1.0000	90.69	
37.5	355,992	7,350	0.0206	0.9794	90.69	
38.5	348,642	77	0.0002	0.9998	88.82	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2011			EXPERIENCE BAND 1943-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	348,564	235	0.0007	0.9993	88.80	
40.5	348,109	3,235	0.0093	0.9907	88.74	
41.5	344,423	319	0.0009	0.9991	87.92	
42.5	334,663		0.0000	1.0000	87.84	
43.5	77,613	2,803	0.0361	0.9639	87.84	
44.5	74,810	758	0.0101	0.9899	84.66	
45.5	74,052	990	0.0134	0.9866	83.81	
46.5	65,972		0.0000	1.0000	82.69	
47.5	64,606		0.0000	1.0000	82.69	
48.5	64,358	0	0.0000	1.0000	82.69	
49.5	58,789	20	0.0003	0.9997	82.69	
50.5	58,769	95	0.0016	0.9984	82.66	
51.5	58,674		0.0000	1.0000	82.52	
52.5	45,661	58	0.0013	0.9987	82.52	
53.5	45,720		0.0000	1.0000	82.42	
54.5	45,827		0.0000	1.0000	82.42	
55.5	45,012		0.0000	1.0000	82.42	
56.5	22,215		0.0000	1.0000	82.42	
57.5	13,368	117	0.0087	0.9913	82.42	
58.5	13,251	107	0.0081	0.9919	81.70	
59.5	2,025		0.0000	1.0000	81.04	
60.5	2,025	211	0.1040	0.8960	81.04	
61.5	1,814		0.0000	1.0000	72.61	
62.5	1,814		0.0000	1.0000	72.61	
63.5	1,814		0.0000	1.0000	72.61	
64.5	1,398		0.0000	1.0000	72.61	
65.5					72.61	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,912,400		0.0000	1.0000	100.00
0.5	3,912,400		0.0000	1.0000	100.00
1.5	3,912,400		0.0000	1.0000	100.00
2.5	3,751,993		0.0000	1.0000	100.00
3.5	3,751,993		0.0000	1.0000	100.00
4.5	3,751,993		0.0000	1.0000	100.00
5.5	3,713,865		0.0000	1.0000	100.00
6.5	3,713,865	20,779	0.0056	0.9944	100.00
7.5	3,624,259		0.0000	1.0000	99.44
8.5	3,333,174		0.0000	1.0000	99.44
9.5	320,781		0.0000	1.0000	99.44
10.5	11,986		0.0000	1.0000	99.44
11.5	11,986		0.0000	1.0000	99.44
12.5	11,986		0.0000	1.0000	99.44
13.5	11,986		0.0000	1.0000	99.44
14.5	11,986		0.0000	1.0000	99.44
15.5	11,986		0.0000	1.0000	99.44
16.5	11,986		0.0000	1.0000	99.44
17.5	11,986		0.0000	1.0000	99.44
18.5	11,986		0.0000	1.0000	99.44
19.5	7,088		0.0000	1.0000	99.44
20.5	7,088		0.0000	1.0000	99.44
21.5	8,764		0.0000	1.0000	99.44
22.5	14,341		0.0000	1.0000	99.44
23.5	14,341		0.0000	1.0000	99.44
24.5	14,341		0.0000	1.0000	99.44
25.5	7,704	452	0.0587	0.9413	99.44
26.5	18,783		0.0000	1.0000	93.61
27.5	289,930		0.0000	1.0000	93.61
28.5	289,930		0.0000	1.0000	93.61
29.5	296,048		0.0000	1.0000	93.61
30.5	296,411		0.0000	1.0000	93.61
31.5	297,776		0.0000	1.0000	93.61
32.5	298,160	939	0.0032	0.9968	93.61
33.5	297,220	3,510	0.0118	0.9882	93.31
34.5	293,710		0.0000	1.0000	92.21
35.5	294,525	549	0.0019	0.9981	92.21
36.5	329,996		0.0000	1.0000	92.04
37.5	337,453	7,350	0.0218	0.9782	92.04
38.5	330,103	77	0.0002	0.9998	90.03

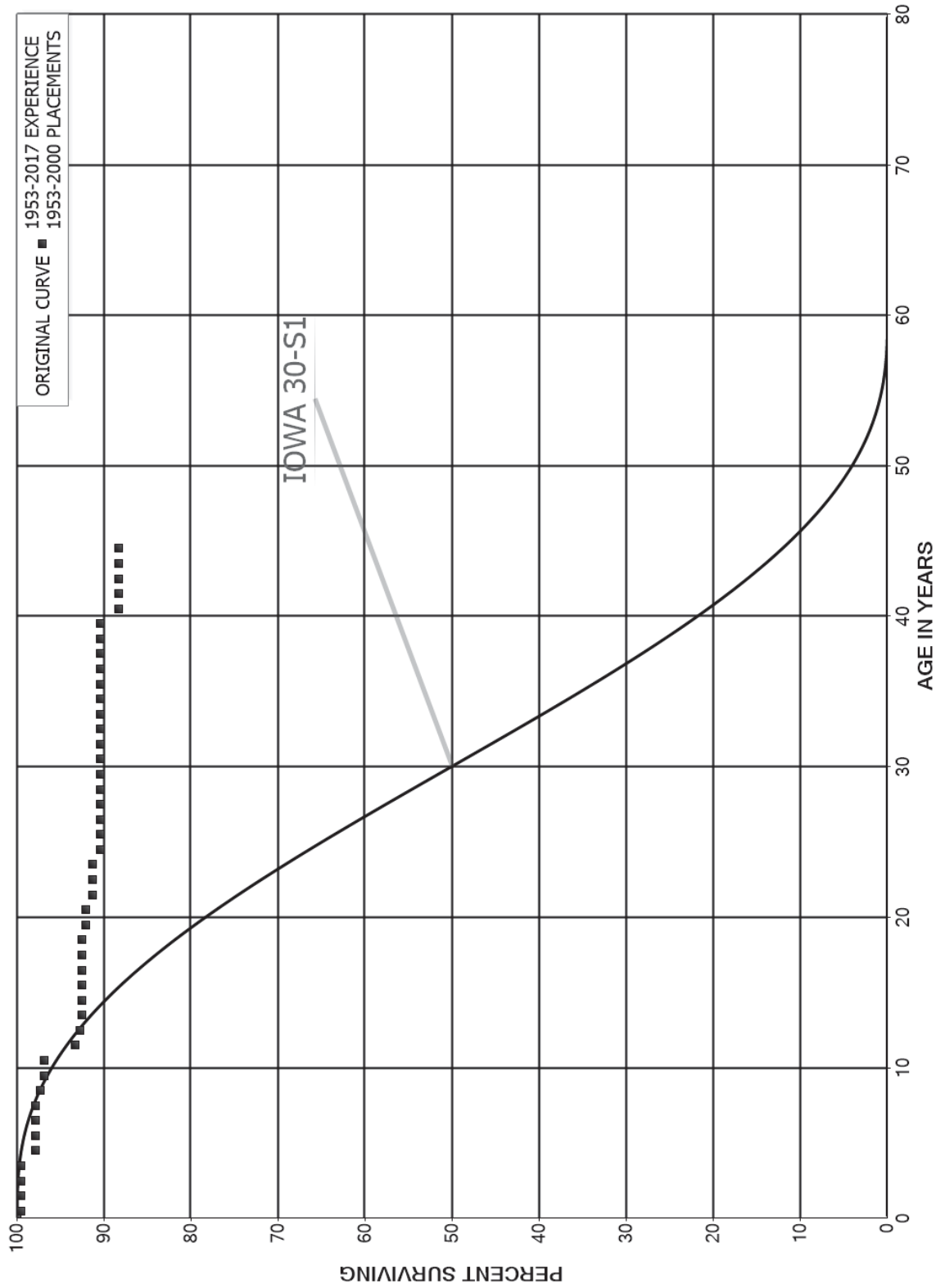
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2011			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	342,135		0.0000	1.0000	90.01
40.5	342,135	3,235	0.0095	0.9905	90.01
41.5	338,614		0.0000	1.0000	89.16
42.5	329,174		0.0000	1.0000	89.16
43.5	72,123		0.0000	1.0000	89.16
44.5	72,539		0.0000	1.0000	89.16
45.5	73,937	990	0.0134	0.9866	89.16
46.5	65,857		0.0000	1.0000	87.97
47.5	64,491		0.0000	1.0000	87.97
48.5	64,185		0.0000	1.0000	87.97
49.5	58,616		0.0000	1.0000	87.97
50.5	58,616		0.0000	1.0000	87.97
51.5	58,616		0.0000	1.0000	87.97
52.5	45,604		0.0000	1.0000	87.97
53.5	45,604		0.0000	1.0000	87.97
54.5	45,604		0.0000	1.0000	87.97
55.5	44,788		0.0000	1.0000	87.97
56.5	21,781		0.0000	1.0000	87.97
57.5	12,934		0.0000	1.0000	87.97
58.5	12,934		0.0000	1.0000	87.97
59.5	1,814		0.0000	1.0000	87.97
60.5	1,814		0.0000	1.0000	87.97
61.5	1,814		0.0000	1.0000	87.97
62.5	1,814		0.0000	1.0000	87.97
63.5	1,814		0.0000	1.0000	87.97
64.5	1,398		0.0000	1.0000	87.97
65.5					87.97

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 357.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2000			EXPERIENCE BAND 1953-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	95,590	476	0.0050	0.9950	100.00	
0.5	104,697		0.0000	1.0000	99.50	
1.5	103,636		0.0000	1.0000	99.50	
2.5	102,432		0.0000	1.0000	99.50	
3.5	102,432	1,728	0.0169	0.9831	99.50	
4.5	100,703		0.0000	1.0000	97.82	
5.5	100,703		0.0000	1.0000	97.82	
6.5	100,703		0.0000	1.0000	97.82	
7.5	100,703	574	0.0057	0.9943	97.82	
8.5	100,129	474	0.0047	0.9953	97.26	
9.5	99,655		0.0000	1.0000	96.80	
10.5	99,655	3,672	0.0368	0.9632	96.80	
11.5	95,983	495	0.0052	0.9948	93.24	
12.5	95,489	244	0.0026	0.9974	92.76	
13.5	54,893		0.0000	1.0000	92.52	
14.5	53,677	21	0.0004	0.9996	92.52	
15.5	53,657		0.0000	1.0000	92.48	
16.5	53,657		0.0000	1.0000	92.48	
17.5	53,657		0.0000	1.0000	92.48	
18.5	53,657	227	0.0042	0.9958	92.48	
19.5	53,430		0.0000	1.0000	92.09	
20.5	52,949	475	0.0090	0.9910	92.09	
21.5	52,473		0.0000	1.0000	91.27	
22.5	52,473		0.0000	1.0000	91.27	
23.5	52,473	486	0.0093	0.9907	91.27	
24.5	51,988		0.0000	1.0000	90.42	
25.5	51,988		0.0000	1.0000	90.42	
26.5	51,988		0.0000	1.0000	90.42	
27.5	34,935		0.0000	1.0000	90.42	
28.5	34,935		0.0000	1.0000	90.42	
29.5	34,935		0.0000	1.0000	90.42	
30.5	34,935		0.0000	1.0000	90.42	
31.5	34,935		0.0000	1.0000	90.42	
32.5	22,427		0.0000	1.0000	90.42	
33.5	22,427		0.0000	1.0000	90.42	
34.5	22,427		0.0000	1.0000	90.42	
35.5	22,427		0.0000	1.0000	90.42	
36.5	19,534		0.0000	1.0000	90.42	
37.5	18,224		0.0000	1.0000	90.42	
38.5	17,020		0.0000	1.0000	90.42	

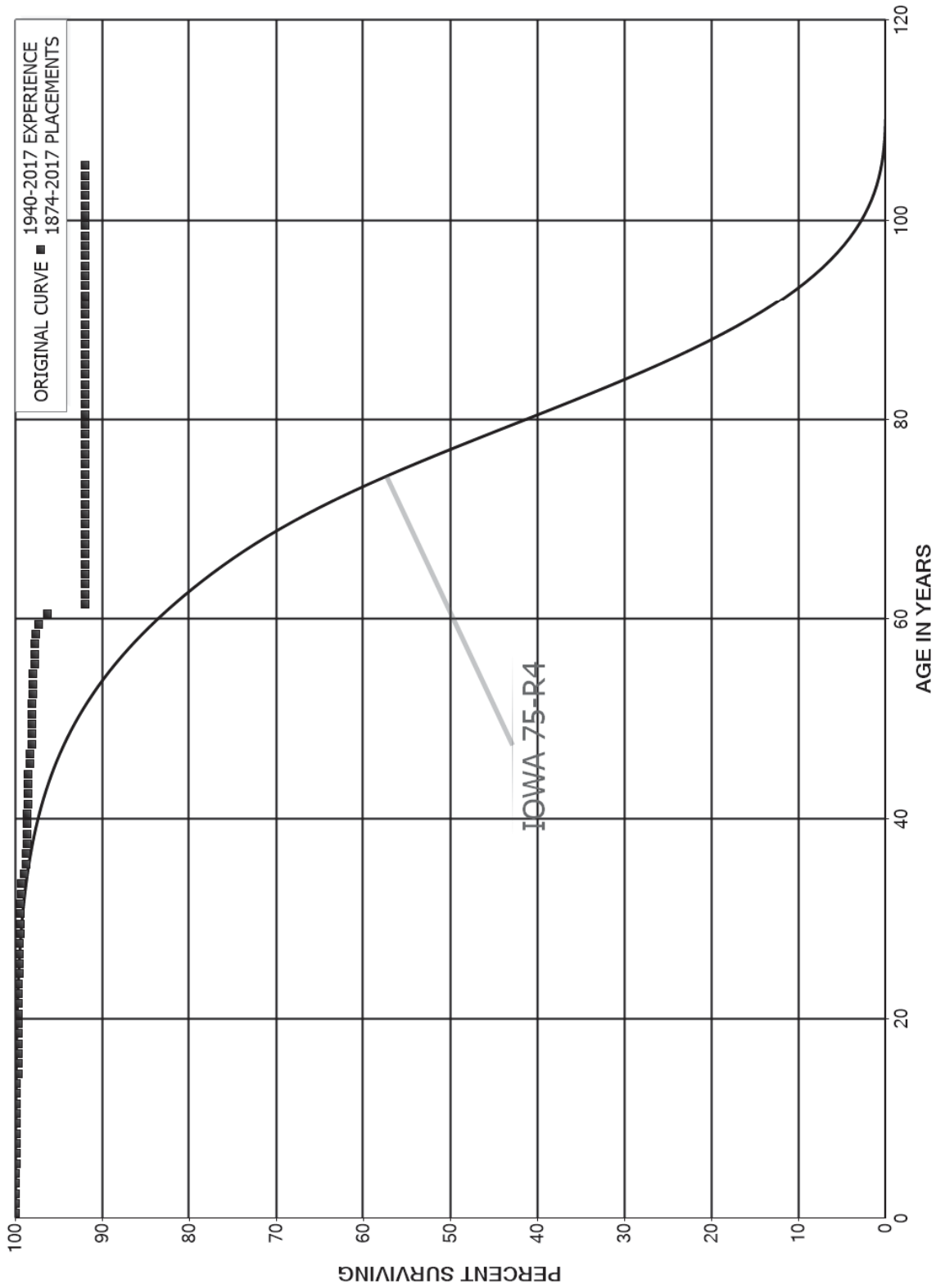
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2000			EXPERIENCE BAND 1953-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	16,835	389	0.0231	0.9769	90.42	
40.5	14,768		0.0000	1.0000	88.33	
41.5	14,768		0.0000	1.0000	88.33	
42.5	14,768		0.0000	1.0000	88.33	
43.5	8,561	8	0.0009	0.9991	88.33	
44.5	6,856		0.0000	1.0000	88.25	
45.5	737		0.0000	1.0000	88.25	
46.5	737		0.0000	1.0000	88.25	
47.5	737		0.0000	1.0000	88.25	
48.5	737		0.0000	1.0000	88.25	
49.5	737		0.0000	1.0000	88.25	
50.5	737		0.0000	1.0000	88.25	
51.5	737		0.0000	1.0000	88.25	
52.5	737		0.0000	1.0000	88.25	
53.5	737		0.0000	1.0000	88.25	
54.5	737		0.0000	1.0000	88.25	
55.5	737		0.0000	1.0000	88.25	
56.5	737		0.0000	1.0000	88.25	
57.5	737		0.0000	1.0000	88.25	
58.5	737		0.0000	1.0000	88.25	
59.5	737		0.0000	1.0000	88.25	
60.5	597		0.0000	1.0000	88.25	
61.5	597		0.0000	1.0000	88.25	
62.5	597		0.0000	1.0000	88.25	
63.5	597		0.0000	1.0000	88.25	
64.5					88.25	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 365.02 RIGHTS-OF-WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2017			EXPERIENCE BAND 1940-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,421,915		0.0000	1.0000	100.00
0.5	3,312,767		0.0000	1.0000	100.00
1.5	3,276,360	306	0.0001	0.9999	100.00
2.5	3,174,545	599	0.0002	0.9998	99.99
3.5	3,138,011	1,975	0.0006	0.9994	99.97
4.5	3,081,833	1,228	0.0004	0.9996	99.91
5.5	3,074,580	254	0.0001	0.9999	99.87
6.5	3,009,894	659	0.0002	0.9998	99.86
7.5	2,844,664	692	0.0002	0.9998	99.84
8.5	2,807,164		0.0000	1.0000	99.81
9.5	2,742,443	241	0.0001	0.9999	99.81
10.5	2,774,683		0.0000	1.0000	99.81
11.5	2,739,272	267	0.0001	0.9999	99.81
12.5	2,608,510	167	0.0001	0.9999	99.80
13.5	2,607,301	3,241	0.0012	0.9988	99.79
14.5	2,545,321	84	0.0000	1.0000	99.67
15.5	2,417,728	130	0.0001	0.9999	99.66
16.5	1,948,041		0.0000	1.0000	99.66
17.5	1,956,597	144	0.0001	0.9999	99.66
18.5	1,942,183	45	0.0000	1.0000	99.65
19.5	1,909,944	188	0.0001	0.9999	99.65
20.5	1,883,975	602	0.0003	0.9997	99.64
21.5	1,855,660	12	0.0000	1.0000	99.61
22.5	1,916,808	632	0.0003	0.9997	99.61
23.5	1,802,151	1,646	0.0009	0.9991	99.57
24.5	1,767,136		0.0000	1.0000	99.48
25.5	1,758,588	96	0.0001	0.9999	99.48
26.5	1,760,924	286	0.0002	0.9998	99.48
27.5	1,717,179	385	0.0002	0.9998	99.46
28.5	1,715,607		0.0000	1.0000	99.44
29.5	1,716,774	830	0.0005	0.9995	99.44
30.5	1,690,469	655	0.0004	0.9996	99.39
31.5	1,692,311	419	0.0002	0.9998	99.35
32.5	1,707,033	175	0.0001	0.9999	99.33
33.5	1,685,771	6,726	0.0040	0.9960	99.32
34.5	1,669,499	4,069	0.0024	0.9976	98.92
35.5	1,647,238	45	0.0000	1.0000	98.68
36.5	1,761,551	136	0.0001	0.9999	98.68
37.5	1,729,412		0.0000	1.0000	98.67
38.5	1,727,464	259	0.0001	0.9999	98.67

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2017			EXPERIENCE BAND 1940-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,651,293	302	0.0002	0.9998	98.65	
40.5	1,647,816	1,507	0.0009	0.9991	98.64	
41.5	1,636,141	604	0.0004	0.9996	98.55	
42.5	1,622,253	728	0.0004	0.9996	98.51	
43.5	1,525,528	132	0.0001	0.9999	98.46	
44.5	1,510,930	1,924	0.0013	0.9987	98.46	
45.5	1,483,676		0.0000	1.0000	98.33	
46.5	1,417,946	3,502	0.0025	0.9975	98.33	
47.5	1,343,321		0.0000	1.0000	98.09	
48.5	1,304,289	104	0.0001	0.9999	98.09	
49.5	1,215,112	486	0.0004	0.9996	98.08	
50.5	1,225,365	87	0.0001	0.9999	98.04	
51.5	1,209,593	586	0.0005	0.9995	98.03	
52.5	1,164,703	557	0.0005	0.9995	97.99	
53.5	1,099,957	284	0.0003	0.9997	97.94	
54.5	1,050,306	2,140	0.0020	0.9980	97.91	
55.5	991,447	25	0.0000	1.0000	97.71	
56.5	941,315	68	0.0001	0.9999	97.71	
57.5	909,678	974	0.0011	0.9989	97.71	
58.5	797,905	2,632	0.0033	0.9967	97.60	
59.5	718,284	7,713	0.0107	0.9893	97.28	
60.5	688,217	30,496	0.0443	0.9557	96.23	
61.5	635,568		0.0000	1.0000	91.97	
62.5	595,341	134	0.0002	0.9998	91.97	
63.5	570,016	3	0.0000	1.0000	91.95	
64.5	525,912		0.0000	1.0000	91.95	
65.5	498,013	116	0.0002	0.9998	91.95	
66.5	476,698		0.0000	1.0000	91.93	
67.5	426,341		0.0000	1.0000	91.93	
68.5	395,622		0.0000	1.0000	91.93	
69.5	364,722		0.0000	1.0000	91.93	
70.5	358,533		0.0000	1.0000	91.93	
71.5	356,307		0.0000	1.0000	91.93	
72.5	354,948		0.0000	1.0000	91.93	
73.5	343,373		0.0000	1.0000	91.93	
74.5	336,588		0.0000	1.0000	91.93	
75.5	325,138		0.0000	1.0000	91.93	
76.5	311,407		0.0000	1.0000	91.93	
77.5	304,398		0.0000	1.0000	91.93	
78.5	300,253		0.0000	1.0000	91.93	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2017			EXPERIENCE BAND 1940-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	299,422	19	0.0001	0.9999	91.93	
80.5	299,162		0.0000	1.0000	91.92	
81.5	295,954		0.0000	1.0000	91.92	
82.5	295,243		0.0000	1.0000	91.92	
83.5	295,115		0.0000	1.0000	91.92	
84.5	294,681		0.0000	1.0000	91.92	
85.5	294,359		0.0000	1.0000	91.92	
86.5	292,483		0.0000	1.0000	91.92	
87.5	281,022		0.0000	1.0000	91.92	
88.5	280,103		0.0000	1.0000	91.92	
89.5	278,452		0.0000	1.0000	91.92	
90.5	275,296		0.0000	1.0000	91.92	
91.5	275,238		0.0000	1.0000	91.92	
92.5	274,918		0.0000	1.0000	91.92	
93.5	267,943		0.0000	1.0000	91.92	
94.5	261,151		0.0000	1.0000	91.92	
95.5	258,773		0.0000	1.0000	91.92	
96.5	255,471		0.0000	1.0000	91.92	
97.5	255,259		0.0000	1.0000	91.92	
98.5	254,982		0.0000	1.0000	91.92	
99.5	250,418		0.0000	1.0000	91.92	
100.5	248,808		0.0000	1.0000	91.92	
101.5	238,614		0.0000	1.0000	91.92	
102.5	235,074		0.0000	1.0000	91.92	
103.5	206,090		0.0000	1.0000	91.92	
104.5	145,435		0.0000	1.0000	91.92	
105.5	137,442		0.0000	1.0000	91.92	
106.5	121,230		0.0000	1.0000	91.92	
107.5	106,989		0.0000	1.0000	91.92	
108.5	93,580		0.0000	1.0000	91.92	
109.5	92,436		0.0000	1.0000	91.92	
110.5	91,576		0.0000	1.0000	91.92	
111.5	87,379		0.0000	1.0000	91.92	
112.5	84,254		0.0000	1.0000	91.92	
113.5	75,897		0.0000	1.0000	91.92	
114.5	59,946		0.0000	1.0000	91.92	
115.5	48,276		0.0000	1.0000	91.92	
116.5	39,961		0.0000	1.0000	91.92	
117.5	32,743		0.0000	1.0000	91.92	
118.5	31,015		0.0000	1.0000	91.92	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

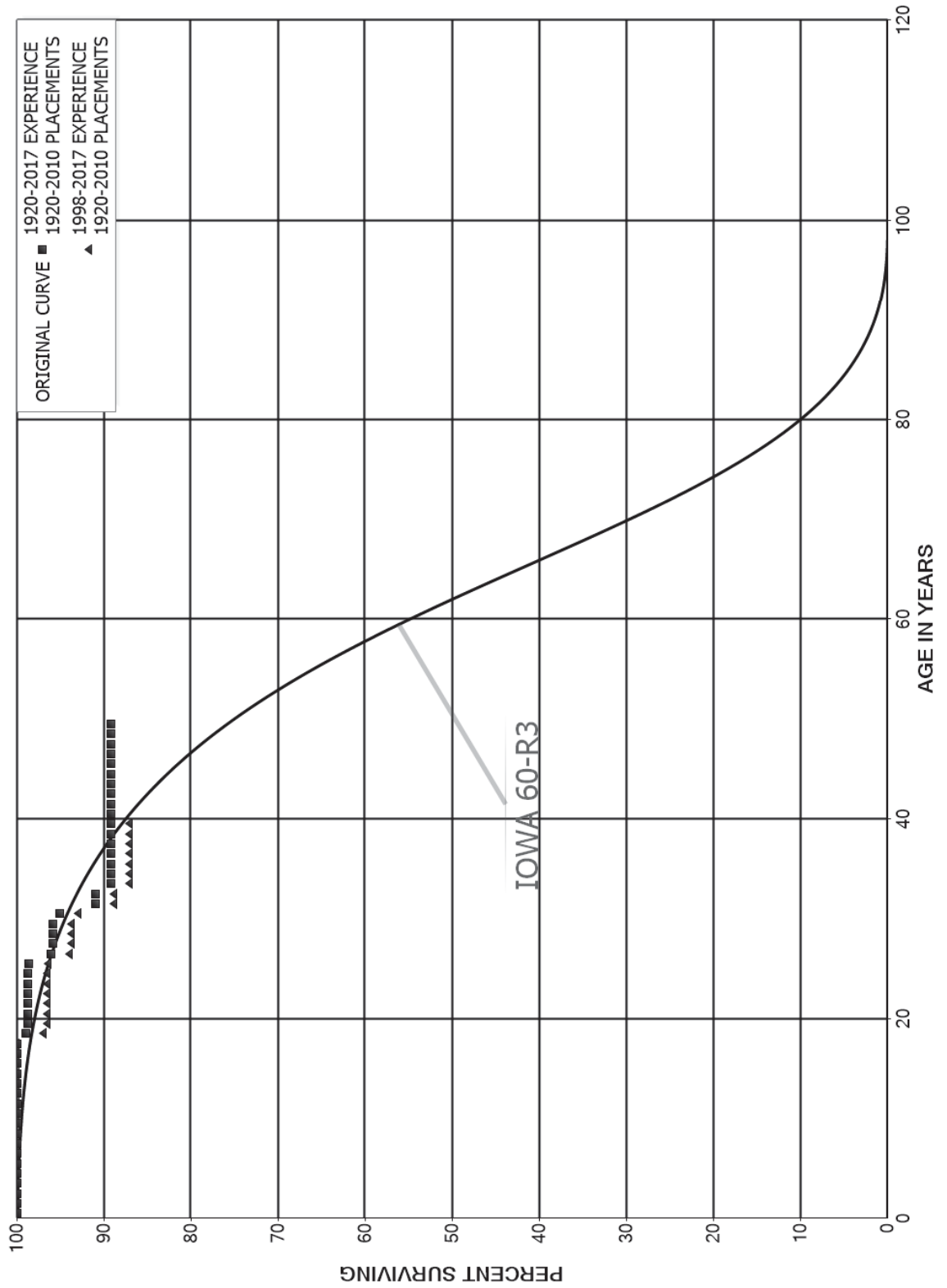
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2017

EXPERIENCE BAND 1940-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	28,672		0.0000	1.0000	91.92
120.5	25,648		0.0000	1.0000	91.92
121.5	16,970		0.0000	1.0000	91.92
122.5	16,435		0.0000	1.0000	91.92
123.5	15,773		0.0000	1.0000	91.92
124.5	15,104		0.0000	1.0000	91.92
125.5	12,212		0.0000	1.0000	91.92
126.5	10,331		0.0000	1.0000	91.92
127.5	9,494		0.0000	1.0000	91.92
128.5	7,218		0.0000	1.0000	91.92
129.5	6,737		0.0000	1.0000	91.92
130.5	6,385		0.0000	1.0000	91.92
131.5	4,038		0.0000	1.0000	91.92
132.5	4,038		0.0000	1.0000	91.92
133.5	4,038		0.0000	1.0000	91.92
134.5	4,038		0.0000	1.0000	91.92
135.5	4,038		0.0000	1.0000	91.92
136.5	4,038		0.0000	1.0000	91.92
137.5	4,038		0.0000	1.0000	91.92
138.5	4,038		0.0000	1.0000	91.92
139.5	4,038		0.0000	1.0000	91.92
140.5	3,916		0.0000	1.0000	91.92
141.5	3,517		0.0000	1.0000	91.92
142.5	5		0.0000	1.0000	91.92
143.5					91.92

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1920-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,860,200		0.0000	1.0000	100.00
0.5	1,810,048		0.0000	1.0000	100.00
1.5	1,622,816		0.0000	1.0000	100.00
2.5	1,622,816		0.0000	1.0000	100.00
3.5	1,622,816		0.0000	1.0000	100.00
4.5	1,622,816		0.0000	1.0000	100.00
5.5	1,632,286		0.0000	1.0000	100.00
6.5	1,622,816		0.0000	1.0000	100.00
7.5	1,628,323		0.0000	1.0000	100.00
8.5	1,417,682		0.0000	1.0000	100.00
9.5	1,417,682		0.0000	1.0000	100.00
10.5	1,036,535		0.0000	1.0000	100.00
11.5	945,076		0.0000	1.0000	100.00
12.5	942,933		0.0000	1.0000	100.00
13.5	942,933		0.0000	1.0000	100.00
14.5	942,933		0.0000	1.0000	100.00
15.5	942,933		0.0000	1.0000	100.00
16.5	951,233		0.0000	1.0000	100.00
17.5	955,063	10,284	0.0108	0.9892	100.00
18.5	1,136,806	2,143	0.0019	0.9981	98.92
19.5	928,676		0.0000	1.0000	98.74
20.5	940,211		0.0000	1.0000	98.74
21.5	928,159		0.0000	1.0000	98.74
22.5	1,422,960		0.0000	1.0000	98.74
23.5	922,100		0.0000	1.0000	98.74
24.5	922,100	1,589	0.0017	0.9983	98.74
25.5	920,511	22,903	0.0249	0.9751	98.57
26.5	897,608	2,248	0.0025	0.9975	96.11
27.5	895,360		0.0000	1.0000	95.87
28.5	895,360		0.0000	1.0000	95.87
29.5	893,647	7,038	0.0079	0.9921	95.87
30.5	883,997	39,109	0.0442	0.9558	95.12
31.5	799,386		0.0000	1.0000	90.91
32.5	799,386	15,688	0.0196	0.9804	90.91
33.5	773,798		0.0000	1.0000	89.13
34.5	768,343		0.0000	1.0000	89.13
35.5	503,322		0.0000	1.0000	89.13
36.5	503,322		0.0000	1.0000	89.13
37.5	491,270		0.0000	1.0000	89.13
38.5	491,270		0.0000	1.0000	89.13

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1920-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,934		0.0000	1.0000	89.13
40.5	4,934		0.0000	1.0000	89.13
41.5	4,934		0.0000	1.0000	89.13
42.5	4,934		0.0000	1.0000	89.13
43.5	4,934		0.0000	1.0000	89.13
44.5	4,934		0.0000	1.0000	89.13
45.5	4,934		0.0000	1.0000	89.13
46.5	4,934		0.0000	1.0000	89.13
47.5	4,934		0.0000	1.0000	89.13
48.5	4,934		0.0000	1.0000	89.13
49.5	4,934		0.0000	1.0000	89.13
50.5	4,934		0.0000	1.0000	89.13
51.5	4,934		0.0000	1.0000	89.13
52.5	4,934		0.0000	1.0000	89.13
53.5	4,934		0.0000	1.0000	89.13
54.5	4,934		0.0000	1.0000	89.13
55.5	4,934		0.0000	1.0000	89.13
56.5	4,934		0.0000	1.0000	89.13
57.5	4,934		0.0000	1.0000	89.13
58.5	4,934		0.0000	1.0000	89.13
59.5	4,934		0.0000	1.0000	89.13
60.5	4,934		0.0000	1.0000	89.13
61.5	4,934		0.0000	1.0000	89.13
62.5	4,934		0.0000	1.0000	89.13
63.5	4,934		0.0000	1.0000	89.13
64.5	4,934		0.0000	1.0000	89.13
65.5	4,934		0.0000	1.0000	89.13
66.5	4,934		0.0000	1.0000	89.13
67.5	5,014		0.0000	1.0000	89.13
68.5	4,934		0.0000	1.0000	89.13
69.5	4,934		0.0000	1.0000	89.13
70.5	4,934		0.0000	1.0000	89.13
71.5	4,934		0.0000	1.0000	89.13
72.5	4,934		0.0000	1.0000	89.13
73.5	4,934		0.0000	1.0000	89.13
74.5	4,934		0.0000	1.0000	89.13
75.5	4,934		0.0000	1.0000	89.13
76.5	4,934		0.0000	1.0000	89.13
77.5	4,934		0.0000	1.0000	89.13
78.5	4,934		0.0000	1.0000	89.13

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1920-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,934	80	0.0162	0.9838	89.13	
80.5	8,708		0.0000	1.0000	87.68	
81.5	4,834		0.0000	1.0000	87.68	
82.5	4,834		0.0000	1.0000	87.68	
83.5	4,834		0.0000	1.0000	87.68	
84.5	4,834		0.0000	1.0000	87.68	
85.5	4,834		0.0000	1.0000	87.68	
86.5	4,834		0.0000	1.0000	87.68	
87.5	4,834		0.0000	1.0000	87.68	
88.5	4,834		0.0000	1.0000	87.68	
89.5	4,834		0.0000	1.0000	87.68	
90.5	4,834		0.0000	1.0000	87.68	
91.5	4,834		0.0000	1.0000	87.68	
92.5	4,834	3,874	0.8014	0.1986	87.68	
93.5					17.41	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	932,244		0.0000	1.0000	100.00
0.5	867,115		0.0000	1.0000	100.00
1.5	679,883		0.0000	1.0000	100.00
2.5	691,700		0.0000	1.0000	100.00
3.5	691,700		0.0000	1.0000	100.00
4.5	698,572		0.0000	1.0000	100.00
5.5	708,043		0.0000	1.0000	100.00
6.5	698,572		0.0000	1.0000	100.00
7.5	704,080		0.0000	1.0000	100.00
8.5	495,581		0.0000	1.0000	100.00
9.5	495,581		0.0000	1.0000	100.00
10.5	114,434		0.0000	1.0000	100.00
11.5	22,975		0.0000	1.0000	100.00
12.5	20,832		0.0000	1.0000	100.00
13.5	31,190		0.0000	1.0000	100.00
14.5	45,932		0.0000	1.0000	100.00
15.5	297,938		0.0000	1.0000	100.00
16.5	306,756		0.0000	1.0000	100.00
17.5	325,624	10,284	0.0316	0.9684	100.00
18.5	507,368	2,143	0.0042	0.9958	96.84
19.5	923,742		0.0000	1.0000	96.43
20.5	935,277		0.0000	1.0000	96.43
21.5	923,225		0.0000	1.0000	96.43
22.5	1,418,026		0.0000	1.0000	96.43
23.5	917,166		0.0000	1.0000	96.43
24.5	917,166	1,589	0.0017	0.9983	96.43
25.5	915,577	22,903	0.0250	0.9750	96.27
26.5	892,674	2,248	0.0025	0.9975	93.86
27.5	890,426		0.0000	1.0000	93.62
28.5	890,426		0.0000	1.0000	93.62
29.5	888,713	7,038	0.0079	0.9921	93.62
30.5	879,063	39,109	0.0445	0.9555	92.88
31.5	794,452		0.0000	1.0000	88.75
32.5	794,452	15,688	0.0197	0.9803	88.75
33.5	768,864		0.0000	1.0000	87.00
34.5	763,409		0.0000	1.0000	87.00
35.5	498,388		0.0000	1.0000	87.00
36.5	498,388		0.0000	1.0000	87.00
37.5	486,336		0.0000	1.0000	87.00
38.5	486,336		0.0000	1.0000	87.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					87.00
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5	100		0.0000		
65.5	100		0.0000		
66.5	100		0.0000		
67.5	180		0.0000		
68.5	100		0.0000		
69.5	100		0.0000		
70.5	100		0.0000		
71.5	100		0.0000		
72.5	100		0.0000		
73.5	100		0.0000		
74.5	100		0.0000		
75.5	100		0.0000		
76.5	100		0.0000		
77.5	4,934		0.0000		
78.5	4,934		0.0000		

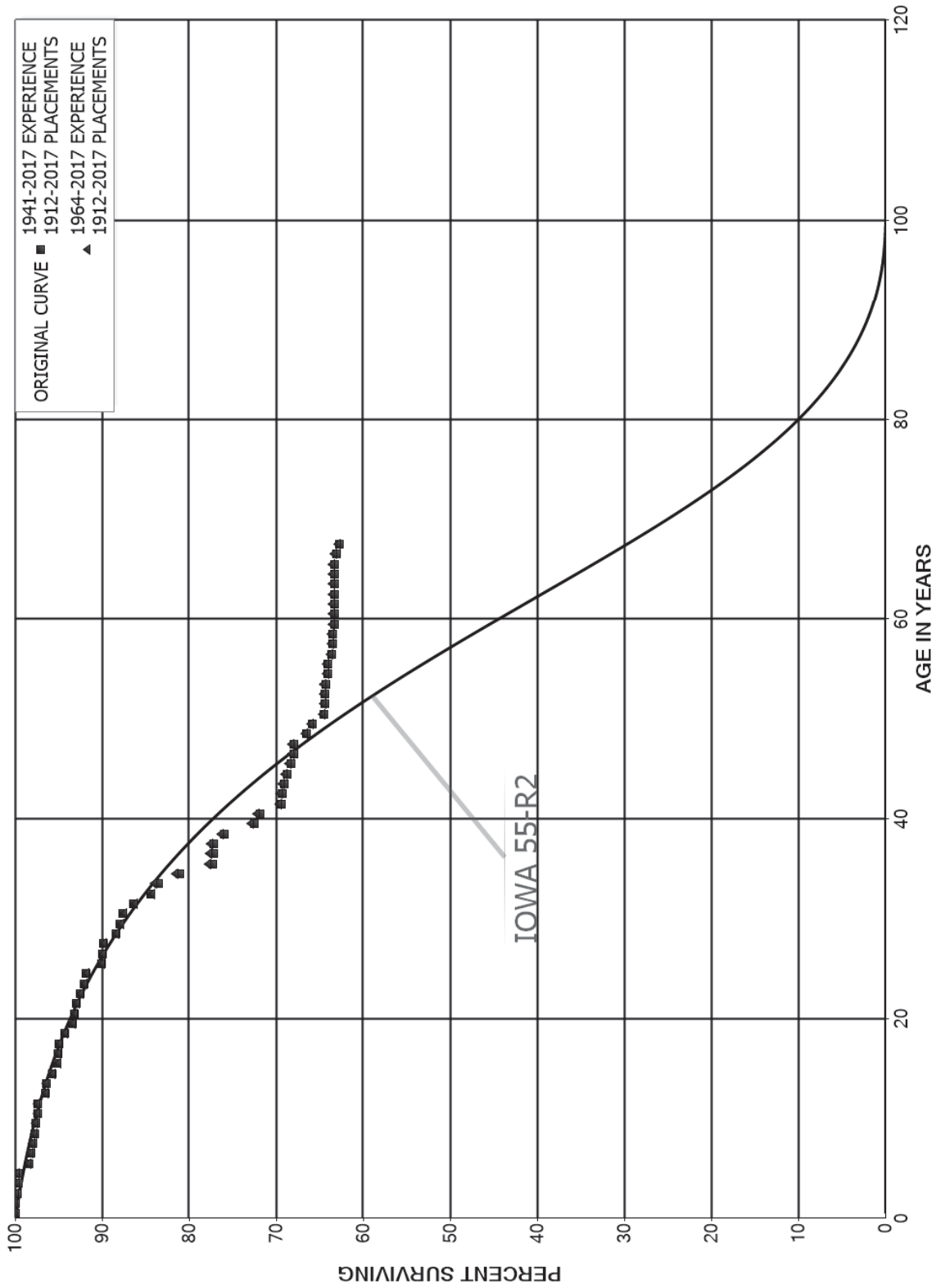
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,934	80	0.0162		
80.5	8,708		0.0000		
81.5	4,834		0.0000		
82.5	4,834		0.0000		
83.5	4,834		0.0000		
84.5	4,834		0.0000		
85.5	4,834		0.0000		
86.5	4,834		0.0000		
87.5	4,834		0.0000		
88.5	4,834		0.0000		
89.5	4,834		0.0000		
90.5	4,834		0.0000		
91.5	4,834		0.0000		
92.5	4,834	3,874	0.8014		
93.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017

EXPERIENCE BAND 1941-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,989,473	98	0.0000	1.0000	100.00
0.5	1,843,156	682	0.0004	0.9996	100.00
1.5	1,836,269	4,939	0.0027	0.9973	99.96
2.5	1,852,099	1,880	0.0010	0.9990	99.69
3.5	1,361,112	348	0.0003	0.9997	99.59
4.5	1,360,267	16,421	0.0121	0.9879	99.56
5.5	1,342,598	2,252	0.0017	0.9983	98.36
6.5	1,337,965	3,535	0.0026	0.9974	98.20
7.5	1,216,914	2,003	0.0016	0.9984	97.94
8.5	1,214,723	2,085	0.0017	0.9983	97.78
9.5	843,051	1,551	0.0018	0.9982	97.61
10.5	839,837	588	0.0007	0.9993	97.43
11.5	820,275	7,154	0.0087	0.9913	97.36
12.5	772,222	535	0.0007	0.9993	96.51
13.5	690,607	5,397	0.0078	0.9922	96.44
14.5	572,528	3,263	0.0057	0.9943	95.69
15.5	565,173	294	0.0005	0.9995	95.14
16.5	564,485	542	0.0010	0.9990	95.09
17.5	561,528	4,282	0.0076	0.9924	95.00
18.5	516,723	4,823	0.0093	0.9907	94.28
19.5	504,374	985	0.0020	0.9980	93.40
20.5	499,802	1,311	0.0026	0.9974	93.22
21.5	498,505	2,722	0.0055	0.9945	92.97
22.5	522,502	2,357	0.0045	0.9955	92.46
23.5	482,252	1,238	0.0026	0.9974	92.05
24.5	400,587	7,606	0.0190	0.9810	91.81
25.5	396,350	596	0.0015	0.9985	90.07
26.5	393,936	605	0.0015	0.9985	89.93
27.5	393,115	6,151	0.0156	0.9844	89.79
28.5	380,468	2,070	0.0054	0.9946	88.39
29.5	376,720	1,488	0.0040	0.9960	87.91
30.5	373,712	5,047	0.0135	0.9865	87.56
31.5	366,178	8,585	0.0234	0.9766	86.38
32.5	346,011	3,380	0.0098	0.9902	84.35
33.5	306,386	9,109	0.0297	0.9703	83.53
34.5	296,790	13,722	0.0462	0.9538	81.05
35.5	274,265	276	0.0010	0.9990	77.30
36.5	257,349	273	0.0011	0.9989	77.22
37.5	246,676	3,979	0.0161	0.9839	77.14
38.5	225,763	10,054	0.0445	0.9555	75.90

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1941-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	183,618	1,647	0.0090	0.9910	72.52	
40.5	181,971	6,279	0.0345	0.9655	71.87	
41.5	174,572	207	0.0012	0.9988	69.39	
42.5	173,691	651	0.0037	0.9963	69.30	
43.5	171,049	873	0.0051	0.9949	69.04	
44.5	168,414	979	0.0058	0.9942	68.69	
45.5	167,221	808	0.0048	0.9952	68.29	
46.5	158,921	51	0.0003	0.9997	67.96	
47.5	157,328	3,408	0.0217	0.9783	67.94	
48.5	150,444	1,491	0.0099	0.9901	66.47	
49.5	134,852	2,703	0.0200	0.9800	65.81	
50.5	132,045	264	0.0020	0.9980	64.49	
51.5	131,781		0.0000	1.0000	64.36	
52.5	131,431	80	0.0006	0.9994	64.36	
53.5	116,974	558	0.0048	0.9952	64.32	
54.5	116,061		0.0000	1.0000	64.02	
55.5	115,340	818	0.0071	0.9929	64.02	
56.5	109,619	154	0.0014	0.9986	63.56	
57.5	101,702		0.0000	1.0000	63.47	
58.5	95,438	225	0.0024	0.9976	63.47	
59.5	94,440		0.0000	1.0000	63.32	
60.5	93,978	20	0.0002	0.9998	63.32	
61.5	90,003		0.0000	1.0000	63.31	
62.5	85,031		0.0000	1.0000	63.31	
63.5	80,849		0.0000	1.0000	63.31	
64.5	67,265		0.0000	1.0000	63.31	
65.5	57,470	226	0.0039	0.9961	63.31	
66.5	44,845	269	0.0060	0.9940	63.06	
67.5	35,953		0.0000	1.0000	62.68	
68.5	14,318		0.0000	1.0000	62.68	
69.5	9,827		0.0000	1.0000	62.68	
70.5	9,360		0.0000	1.0000	62.68	
71.5	9,327		0.0000	1.0000	62.68	
72.5	9,327	379	0.0406	0.9594	62.68	
73.5	8,948		0.0000	1.0000	60.14	
74.5	8,948		0.0000	1.0000	60.14	
75.5	4,381		0.0000	1.0000	60.14	
76.5	4,381		0.0000	1.0000	60.14	
77.5	4,381		0.0000	1.0000	60.14	
78.5	4,381		0.0000	1.0000	60.14	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1941-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,286		0.0000	1.0000	60.14
80.5	4,286		0.0000	1.0000	60.14
81.5	4,256		0.0000	1.0000	60.14
82.5	4,256	67	0.0157	0.9843	60.14
83.5	4,189		0.0000	1.0000	59.19
84.5	3,881		0.0000	1.0000	59.19
85.5	3,881		0.0000	1.0000	59.19
86.5	3,881		0.0000	1.0000	59.19
87.5	3,881		0.0000	1.0000	59.19
88.5	3,881		0.0000	1.0000	59.19
89.5	3,881		0.0000	1.0000	59.19
90.5	3,881		0.0000	1.0000	59.19
91.5	3,207	1,152	0.3594	0.6406	59.19
92.5	2,054		0.0000	1.0000	37.92
93.5	2,054		0.0000	1.0000	37.92
94.5	2,054		0.0000	1.0000	37.92
95.5	2,054		0.0000	1.0000	37.92
96.5	2,039		0.0000	1.0000	37.92
97.5	2,039		0.0000	1.0000	37.92
98.5	2,039		0.0000	1.0000	37.92
99.5	2,039		0.0000	1.0000	37.92
100.5	2,039		0.0000	1.0000	37.92
101.5	2,039		0.0000	1.0000	37.92
102.5					37.92

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017

EXPERIENCE BAND 1964-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,779,556		0.0000	1.0000	100.00
0.5	1,632,498		0.0000	1.0000	100.00
1.5	1,626,638	2,325	0.0014	0.9986	100.00
2.5	1,655,473	1,663	0.0010	0.9990	99.86
3.5	1,177,055	1	0.0000	1.0000	99.76
4.5	1,186,066	16,338	0.0138	0.9862	99.76
5.5	1,169,805	1,960	0.0017	0.9983	98.38
6.5	1,177,590	3,359	0.0029	0.9971	98.22
7.5	1,069,251	2,003	0.0019	0.9981	97.94
8.5	1,073,068	1,650	0.0015	0.9985	97.75
9.5	705,919	1,432	0.0020	0.9980	97.60
10.5	731,323	392	0.0005	0.9995	97.41
11.5	733,466	6,921	0.0094	0.9906	97.35
12.5	703,365	349	0.0005	0.9995	96.43
13.5	635,373	5,328	0.0084	0.9916	96.39
14.5	545,217	3,263	0.0060	0.9940	95.58
15.5	551,260	294	0.0005	0.9995	95.01
16.5	551,417	485	0.0009	0.9991	94.96
17.5	549,877	4,282	0.0078	0.9922	94.87
18.5	505,310	4,693	0.0093	0.9907	94.13
19.5	493,240	941	0.0019	0.9981	93.26
20.5	488,944	1,195	0.0024	0.9976	93.08
21.5	494,268	2,578	0.0052	0.9948	92.85
22.5	519,232	2,357	0.0045	0.9955	92.37
23.5	479,082	1,238	0.0026	0.9974	91.95
24.5	396,526	7,606	0.0192	0.9808	91.71
25.5	387,669	596	0.0015	0.9985	89.95
26.5	385,256	605	0.0016	0.9984	89.82
27.5	384,423	6,092	0.0158	0.9842	89.67
28.5	371,595	2,062	0.0055	0.9945	88.25
29.5	367,854	1,488	0.0040	0.9960	87.76
30.5	365,433	4,967	0.0136	0.9864	87.41
31.5	357,979	8,585	0.0240	0.9760	86.22
32.5	337,812	905	0.0027	0.9973	84.15
33.5	300,662	8,775	0.0292	0.9708	83.93
34.5	291,744	13,488	0.0462	0.9538	81.48
35.5	269,452	276	0.0010	0.9990	77.71
36.5	252,537	273	0.0011	0.9989	77.63
37.5	242,865	3,979	0.0164	0.9836	77.55
38.5	221,953	10,054	0.0453	0.9547	76.28

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1964-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	180,186	1,647	0.0091	0.9909	72.82	
40.5	178,764	6,279	0.0351	0.9649	72.16	
41.5	171,366	207	0.0012	0.9988	69.62	
42.5	170,499	651	0.0038	0.9962	69.54	
43.5	167,857	873	0.0052	0.9948	69.27	
44.5	165,223	979	0.0059	0.9941	68.91	
45.5	164,029	808	0.0049	0.9951	68.50	
46.5	155,730	51	0.0003	0.9997	68.17	
47.5	155,289	3,408	0.0219	0.9781	68.14	
48.5	150,444	1,491	0.0099	0.9901	66.65	
49.5	134,852	2,703	0.0200	0.9800	65.99	
50.5	132,045	264	0.0020	0.9980	64.66	
51.5	131,781		0.0000	1.0000	64.54	
52.5	131,431	80	0.0006	0.9994	64.54	
53.5	116,974	558	0.0048	0.9952	64.50	
54.5	116,061		0.0000	1.0000	64.19	
55.5	115,340	818	0.0071	0.9929	64.19	
56.5	109,619	154	0.0014	0.9986	63.73	
57.5	101,702		0.0000	1.0000	63.64	
58.5	95,438	225	0.0024	0.9976	63.64	
59.5	94,440		0.0000	1.0000	63.49	
60.5	93,978	20	0.0002	0.9998	63.49	
61.5	90,003		0.0000	1.0000	63.48	
62.5	85,031		0.0000	1.0000	63.48	
63.5	80,849		0.0000	1.0000	63.48	
64.5	67,265		0.0000	1.0000	63.48	
65.5	57,470	226	0.0039	0.9961	63.48	
66.5	44,845	269	0.0060	0.9940	63.23	
67.5	35,953		0.0000	1.0000	62.85	
68.5	14,318		0.0000	1.0000	62.85	
69.5	9,827		0.0000	1.0000	62.85	
70.5	9,360		0.0000	1.0000	62.85	
71.5	9,327		0.0000	1.0000	62.85	
72.5	9,327	379	0.0406	0.9594	62.85	
73.5	8,948		0.0000	1.0000	60.30	
74.5	8,948		0.0000	1.0000	60.30	
75.5	4,381		0.0000	1.0000	60.30	
76.5	4,381		0.0000	1.0000	60.30	
77.5	4,381		0.0000	1.0000	60.30	
78.5	4,381		0.0000	1.0000	60.30	

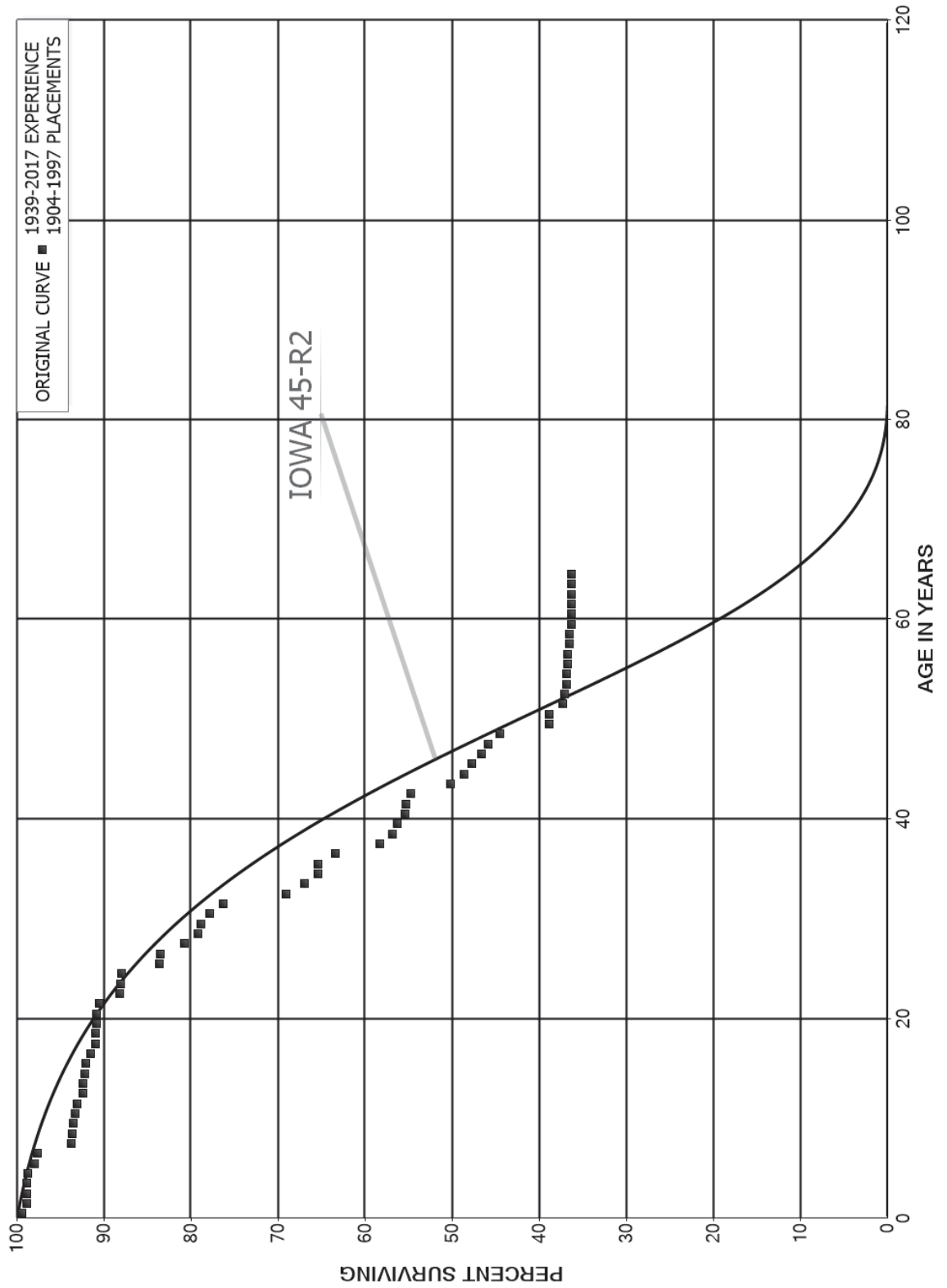
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1964-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,286		0.0000	1.0000	60.30
80.5	4,286		0.0000	1.0000	60.30
81.5	4,256		0.0000	1.0000	60.30
82.5	4,256	67	0.0157	0.9843	60.30
83.5	4,189		0.0000	1.0000	59.35
84.5	3,881		0.0000	1.0000	59.35
85.5	3,881		0.0000	1.0000	59.35
86.5	3,881		0.0000	1.0000	59.35
87.5	3,881		0.0000	1.0000	59.35
88.5	3,881		0.0000	1.0000	59.35
89.5	3,881		0.0000	1.0000	59.35
90.5	3,881		0.0000	1.0000	59.35
91.5	3,207	1,152	0.3594	0.6406	59.35
92.5	2,054		0.0000	1.0000	38.02
93.5	2,054		0.0000	1.0000	38.02
94.5	2,054		0.0000	1.0000	38.02
95.5	2,054		0.0000	1.0000	38.02
96.5	2,039		0.0000	1.0000	38.02
97.5	2,039		0.0000	1.0000	38.02
98.5	2,039		0.0000	1.0000	38.02
99.5	2,039		0.0000	1.0000	38.02
100.5	2,039		0.0000	1.0000	38.02
101.5	2,039		0.0000	1.0000	38.02
102.5					38.02

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-1997			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	126,007	740	0.0059	0.9941	100.00	
0.5	125,486	740	0.0059	0.9941	99.41	
1.5	124,983		0.0000	1.0000	98.83	
2.5	126,813	47	0.0004	0.9996	98.83	
3.5	126,708	34	0.0003	0.9997	98.79	
4.5	125,713	1,035	0.0082	0.9918	98.76	
5.5	125,448	458	0.0037	0.9963	97.95	
6.5	125,128	4,994	0.0399	0.9601	97.59	
7.5	133,798	151	0.0011	0.9989	93.70	
8.5	134,864	150	0.0011	0.9989	93.59	
9.5	136,928	303	0.0022	0.9978	93.49	
10.5	144,855	278	0.0019	0.9981	93.28	
11.5	145,997	1,030	0.0071	0.9929	93.10	
12.5	152,381	156	0.0010	0.9990	92.45	
13.5	156,275	280	0.0018	0.9982	92.35	
14.5	155,995	128	0.0008	0.9992	92.18	
15.5	156,421	974	0.0062	0.9938	92.11	
16.5	155,447	986	0.0063	0.9937	91.54	
17.5	154,238		0.0000	1.0000	90.95	
18.5	154,368	210	0.0014	0.9986	90.95	
19.5	150,540	74	0.0005	0.9995	90.83	
20.5	142,468	496	0.0035	0.9965	90.79	
21.5	141,972	3,676	0.0259	0.9741	90.47	
22.5	131,981	134	0.0010	0.9990	88.13	
23.5	134,660	46	0.0003	0.9997	88.04	
24.5	134,614	6,800	0.0505	0.9495	88.01	
25.5	127,969	117	0.0009	0.9991	83.56	
26.5	127,853	4,149	0.0324	0.9676	83.49	
27.5	129,517	2,597	0.0200	0.9800	80.78	
28.5	126,493	503	0.0040	0.9960	79.16	
29.5	121,706	1,491	0.0123	0.9877	78.84	
30.5	120,215	2,437	0.0203	0.9797	77.88	
31.5	117,294	11,043	0.0941	0.9059	76.30	
32.5	107,062	3,295	0.0308	0.9692	69.12	
33.5	90,774	2,124	0.0234	0.9766	66.99	
34.5	88,383		0.0000	1.0000	65.42	
35.5	88,330	2,715	0.0307	0.9693	65.42	
36.5	85,304	6,870	0.0805	0.9195	63.41	
37.5	72,345	1,755	0.0243	0.9757	58.30	
38.5	70,574	737	0.0104	0.9896	56.89	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-1997			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	69,815	1,163	0.0167	0.9833	56.30	
40.5	68,652	23	0.0003	0.9997	55.36	
41.5	54,692	645	0.0118	0.9882	55.34	
42.5	53,787	4,394	0.0817	0.9183	54.69	
43.5	49,088	1,563	0.0318	0.9682	50.22	
44.5	49,967	909	0.0182	0.9818	48.62	
45.5	49,059	1,140	0.0232	0.9768	47.74	
46.5	47,919	807	0.0168	0.9832	46.63	
47.5	47,112	1,351	0.0287	0.9713	45.84	
48.5	45,585	5,772	0.1266	0.8734	44.53	
49.5	39,813	64	0.0016	0.9984	38.89	
50.5	39,748	1,613	0.0406	0.9594	38.83	
51.5	32,322	157	0.0049	0.9951	37.25	
52.5	32,165	202	0.0063	0.9937	37.07	
53.5	31,963		0.0000	1.0000	36.84	
54.5	31,963	100	0.0031	0.9969	36.84	
55.5	31,863		0.0000	1.0000	36.72	
56.5	31,863	229	0.0072	0.9928	36.72	
57.5	31,634		0.0000	1.0000	36.46	
58.5	30,906	135	0.0044	0.9956	36.46	
59.5	27,632		0.0000	1.0000	36.30	
60.5	27,632		0.0000	1.0000	36.30	
61.5	27,563	51	0.0019	0.9981	36.30	
62.5	25,824		0.0000	1.0000	36.23	
63.5	23,320		0.0000	1.0000	36.23	
64.5	20,569		0.0000	1.0000	36.23	
65.5	15,204		0.0000	1.0000	36.23	
66.5	14,182		0.0000	1.0000	36.23	
67.5	10,657		0.0000	1.0000	36.23	
68.5	10,241		0.0000	1.0000	36.23	
69.5	10,241	92	0.0090	0.9910	36.23	
70.5	9,619	2,133	0.2218	0.7782	35.91	
71.5	7,486		0.0000	1.0000	27.94	
72.5	7,486		0.0000	1.0000	27.94	
73.5	7,486		0.0000	1.0000	27.94	
74.5	7,486		0.0000	1.0000	27.94	
75.5	7,486		0.0000	1.0000	27.94	
76.5	4,554		0.0000	1.0000	27.94	
77.5	4,554		0.0000	1.0000	27.94	
78.5	4,535		0.0000	1.0000	27.94	

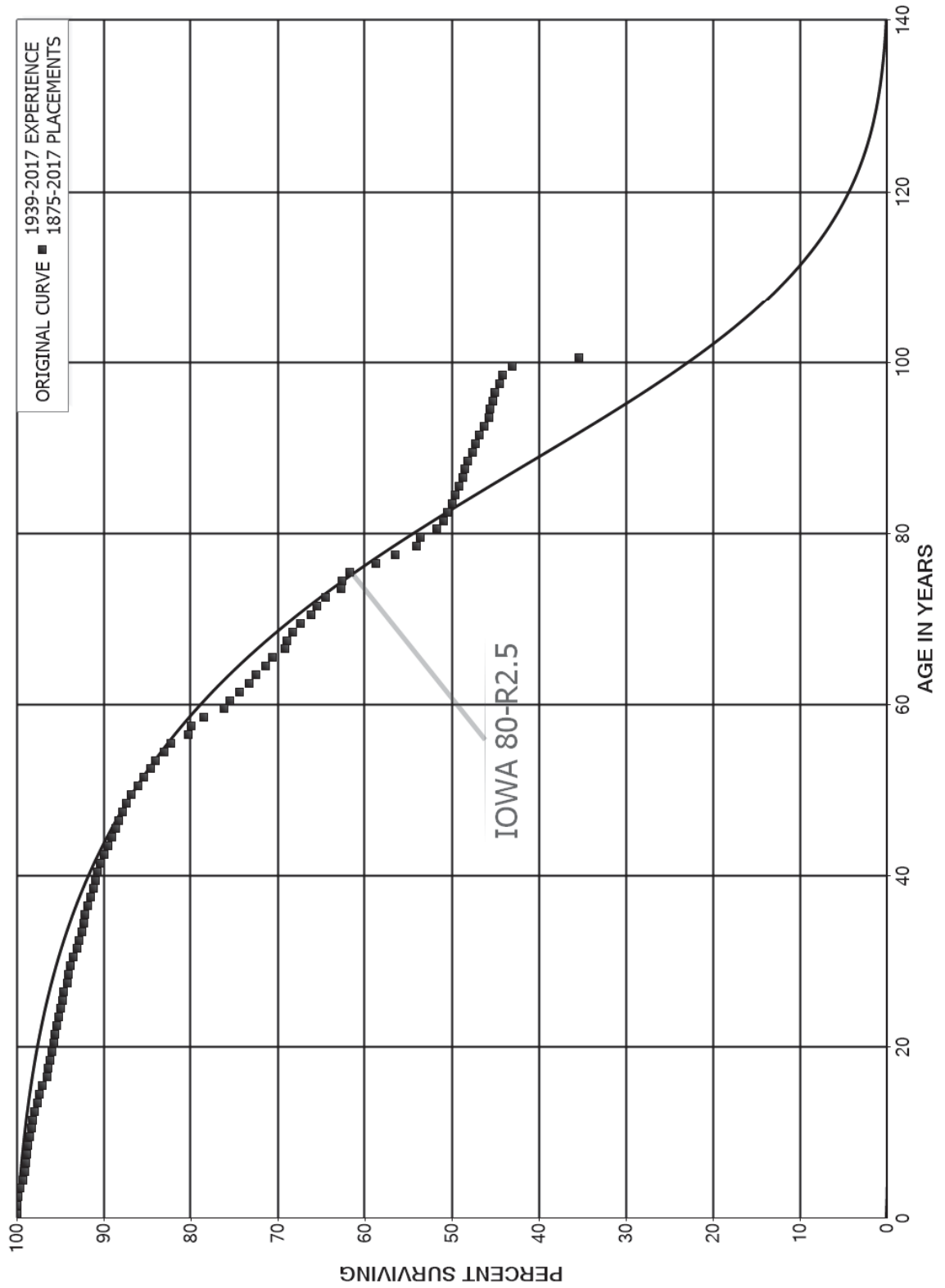
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-1997			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,535		0.0000	1.0000	27.94
80.5	4,297		0.0000	1.0000	27.94
81.5	4,297		0.0000	1.0000	27.94
82.5	4,297		0.0000	1.0000	27.94
83.5	4,297		0.0000	1.0000	27.94
84.5	4,297		0.0000	1.0000	27.94
85.5	4,202		0.0000	1.0000	27.94
86.5	4,202		0.0000	1.0000	27.94
87.5	3,908		0.0000	1.0000	27.94
88.5	3,646		0.0000	1.0000	27.94
89.5	3,646		0.0000	1.0000	27.94
90.5	3,574		0.0000	1.0000	27.94
91.5	3,574		0.0000	1.0000	27.94
92.5	3,574		0.0000	1.0000	27.94
93.5	3,574		0.0000	1.0000	27.94
94.5	3,170		0.0000	1.0000	27.94
95.5	3,170		0.0000	1.0000	27.94
96.5	3,170		0.0000	1.0000	27.94
97.5	98		0.0000	1.0000	27.94
98.5	98		0.0000	1.0000	27.94
99.5	98		0.0000	1.0000	27.94
100.5	98		0.0000	1.0000	27.94
101.5	98		0.0000	1.0000	27.94
102.5	98		0.0000	1.0000	27.94
103.5	98		0.0000	1.0000	27.94
104.5	98		0.0000	1.0000	27.94
105.5	98		0.0000	1.0000	27.94
106.5	98		0.0000	1.0000	27.94
107.5	98		0.0000	1.0000	27.94
108.5	98		0.0000	1.0000	27.94
109.5	98		0.0000	1.0000	27.94
110.5	98		0.0000	1.0000	27.94
111.5	98		0.0000	1.0000	27.94
112.5	98		0.0000	1.0000	27.94
113.5	98		0.0000	1.0000	27.94

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 367.00 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	214,606,869	92,640	0.0004	0.9996	100.00
0.5	186,137,633	119,915	0.0006	0.9994	99.96
1.5	181,440,706	180,339	0.0010	0.9990	99.89
2.5	175,368,546	289,759	0.0017	0.9983	99.79
3.5	168,642,647	587,714	0.0035	0.9965	99.63
4.5	158,241,946	277,440	0.0018	0.9982	99.28
5.5	151,582,170	194,254	0.0013	0.9987	99.11
6.5	139,851,591	176,348	0.0013	0.9987	98.98
7.5	128,895,054	164,312	0.0013	0.9987	98.86
8.5	124,431,244	272,715	0.0022	0.9978	98.73
9.5	114,843,720	266,379	0.0023	0.9977	98.51
10.5	108,452,245	165,617	0.0015	0.9985	98.28
11.5	103,016,334	225,203	0.0022	0.9978	98.13
12.5	96,573,573	351,153	0.0036	0.9964	97.92
13.5	93,977,314	150,087	0.0016	0.9984	97.56
14.5	93,610,098	381,182	0.0041	0.9959	97.41
15.5	91,039,319	463,704	0.0051	0.9949	97.01
16.5	89,430,725	141,189	0.0016	0.9984	96.52
17.5	87,258,486	156,107	0.0018	0.9982	96.36
18.5	86,659,888	202,668	0.0023	0.9977	96.19
19.5	84,445,917	236,887	0.0028	0.9972	95.97
20.5	80,962,757	98,796	0.0012	0.9988	95.70
21.5	79,973,538	154,399	0.0019	0.9981	95.58
22.5	81,346,094	157,640	0.0019	0.9981	95.40
23.5	78,554,578	207,426	0.0026	0.9974	95.21
24.5	72,169,090	152,778	0.0021	0.9979	94.96
25.5	68,114,960	91,223	0.0013	0.9987	94.76
26.5	64,753,693	285,052	0.0044	0.9956	94.63
27.5	61,952,225	80,941	0.0013	0.9987	94.22
28.5	59,362,551	136,495	0.0023	0.9977	94.09
29.5	57,685,684	238,656	0.0041	0.9959	93.88
30.5	56,124,950	278,377	0.0050	0.9950	93.49
31.5	53,558,115	131,921	0.0025	0.9975	93.02
32.5	51,584,313	162,295	0.0031	0.9969	92.80
33.5	51,703,330	110,395	0.0021	0.9979	92.50
34.5	51,426,400	78,672	0.0015	0.9985	92.31
35.5	50,442,658	185,777	0.0037	0.9963	92.16
36.5	49,248,031	157,326	0.0032	0.9968	91.83
37.5	48,574,914	202,708	0.0042	0.9958	91.53
38.5	46,958,705	88,825	0.0019	0.9981	91.15

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,562,386	132,515	0.0031	0.9969	90.98
40.5	42,000,546	116,740	0.0028	0.9972	90.69
41.5	41,578,558	242,563	0.0058	0.9942	90.44
42.5	41,081,481	199,430	0.0049	0.9951	89.91
43.5	40,307,874	174,050	0.0043	0.9957	89.48
44.5	39,250,171	204,644	0.0052	0.9948	89.09
45.5	35,992,383	127,095	0.0035	0.9965	88.63
46.5	35,274,487	202,734	0.0057	0.9943	88.31
47.5	33,721,084	155,357	0.0046	0.9954	87.81
48.5	31,291,856	212,837	0.0068	0.9932	87.40
49.5	29,872,814	247,346	0.0083	0.9917	86.81
50.5	28,388,131	243,324	0.0086	0.9914	86.09
51.5	27,580,077	249,627	0.0091	0.9909	85.35
52.5	26,494,792	176,912	0.0067	0.9933	84.58
53.5	23,977,632	264,426	0.0110	0.9890	84.01
54.5	21,468,788	217,998	0.0102	0.9898	83.09
55.5	16,748,775	408,915	0.0244	0.9756	82.24
56.5	15,020,569	59,612	0.0040	0.9960	80.24
57.5	14,302,489	258,119	0.0180	0.9820	79.92
58.5	12,328,299	369,242	0.0300	0.9700	78.47
59.5	11,229,772	86,163	0.0077	0.9923	76.12
60.5	9,831,675	142,603	0.0145	0.9855	75.54
61.5	8,796,318	140,195	0.0159	0.9841	74.44
62.5	8,026,967	79,497	0.0099	0.9901	73.26
63.5	7,303,289	109,670	0.0150	0.9850	72.53
64.5	6,610,236	73,295	0.0111	0.9889	71.44
65.5	5,234,536	106,920	0.0204	0.9796	70.65
66.5	4,907,284	20,303	0.0041	0.9959	69.21
67.5	4,665,381	41,015	0.0088	0.9912	68.92
68.5	3,449,270	47,239	0.0137	0.9863	68.32
69.5	2,533,252	45,437	0.0179	0.9821	67.38
70.5	2,384,420	22,833	0.0096	0.9904	66.17
71.5	2,342,454	37,218	0.0159	0.9841	65.54
72.5	2,244,169	60,353	0.0269	0.9731	64.50
73.5	2,069,935	5,248	0.0025	0.9975	62.76
74.5	2,091,757	30,567	0.0146	0.9854	62.60
75.5	1,997,040	95,159	0.0477	0.9523	61.69
76.5	1,850,561	69,512	0.0376	0.9624	58.75
77.5	1,733,704	76,778	0.0443	0.9557	56.54
78.5	1,579,798	12,870	0.0081	0.9919	54.04

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,550,014	54,051	0.0349	0.9651	53.60
80.5	1,486,208	23,160	0.0156	0.9844	51.73
81.5	1,384,661	11,788	0.0085	0.9915	50.92
82.5	1,476,313	15,292	0.0104	0.9896	50.49
83.5	1,396,297	10,820	0.0077	0.9923	49.97
84.5	1,377,623	12,353	0.0090	0.9910	49.58
85.5	1,359,936	11,212	0.0082	0.9918	49.13
86.5	1,326,185	6,206	0.0047	0.9953	48.73
87.5	1,270,287	8,319	0.0065	0.9935	48.50
88.5	1,252,128	15,475	0.0124	0.9876	48.18
89.5	1,224,748	6,495	0.0053	0.9947	47.59
90.5	1,211,500	11,596	0.0096	0.9904	47.34
91.5	1,198,151	15,574	0.0130	0.9870	46.88
92.5	1,130,624	13,993	0.0124	0.9876	46.27
93.5	1,076,217	3,037	0.0028	0.9972	45.70
94.5	1,071,450	5,848	0.0055	0.9945	45.57
95.5	1,055,599	5,660	0.0054	0.9946	45.32
96.5	1,029,767	13,715	0.0133	0.9867	45.08
97.5	1,013,884	6,428	0.0063	0.9937	44.48
98.5	983,439	25,973	0.0264	0.9736	44.20
99.5	1,014,852	180,721	0.1781	0.8219	43.03
100.5	797,690	6,978	0.0087	0.9913	35.37
101.5	707,606	2,055	0.0029	0.9971	35.06
102.5	705,103	16,845	0.0239	0.9761	34.96
103.5	646,883	1,828	0.0028	0.9972	34.12
104.5	643,216	5,243	0.0082	0.9918	34.02
105.5	574,602	3,398	0.0059	0.9941	33.75
106.5	570,176	10,700	0.0188	0.9812	33.55
107.5	551,304	3,622	0.0066	0.9934	32.92
108.5	546,118	8,566	0.0157	0.9843	32.70
109.5	473,371	4,470	0.0094	0.9906	32.19
110.5	478,864	17,941	0.0375	0.9625	31.89
111.5	406,877	1,120	0.0028	0.9972	30.69
112.5	399,904	1,282	0.0032	0.9968	30.61
113.5	398,431	306	0.0008	0.9992	30.51
114.5	379,798	294	0.0008	0.9992	30.48
115.5	225,238	692	0.0031	0.9969	30.46
116.5	194,083	168	0.0009	0.9991	30.37
117.5	113,844		0.0000	1.0000	30.34
118.5	93,600		0.0000	1.0000	30.34

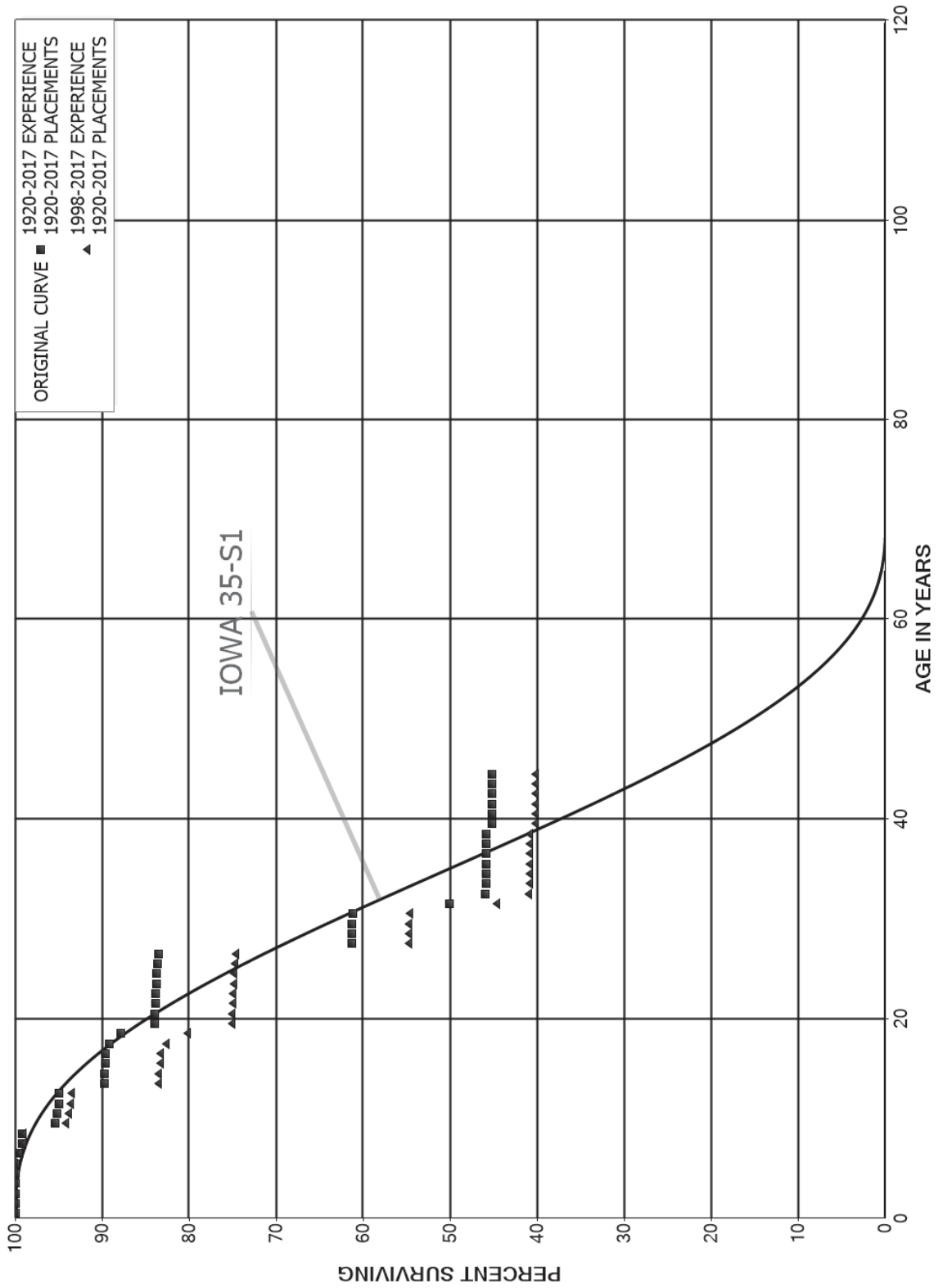
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	91,233	1,006	0.0110	0.9890	30.34	
120.5	79,849		0.0000	1.0000	30.01	
121.5	78,127	607	0.0078	0.9922	30.01	
122.5	77,520		0.0000	1.0000	29.77	
123.5	76,044		0.0000	1.0000	29.77	
124.5	61,410		0.0000	1.0000	29.77	
125.5	53,186		0.0000	1.0000	29.77	
126.5	41,604		0.0000	1.0000	29.77	
127.5	34,051		0.0000	1.0000	29.77	
128.5	32,833		0.0000	1.0000	29.77	
129.5	26,070		0.0000	1.0000	29.77	
130.5	10,580		0.0000	1.0000	29.77	
131.5	8,543		0.0000	1.0000	29.77	
132.5	8,543		0.0000	1.0000	29.77	
133.5	8,543		0.0000	1.0000	29.77	
134.5	8,543		0.0000	1.0000	29.77	
135.5	8,543		0.0000	1.0000	29.77	
136.5	8,543		0.0000	1.0000	29.77	
137.5	8,543		0.0000	1.0000	29.77	
138.5	8,543		0.0000	1.0000	29.77	
139.5	8,543		0.0000	1.0000	29.77	
140.5	8,543		0.0000	1.0000	29.77	
141.5	8,543	453	0.0530	0.9470	29.77	
142.5					28.20	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1920-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,680,253		0.0000	1.0000	100.00
0.5	17,376,937		0.0000	1.0000	100.00
1.5	17,679,731		0.0000	1.0000	100.00
2.5	16,399,605	10,509	0.0006	0.9994	100.00
3.5	13,326,273		0.0000	1.0000	99.94
4.5	12,223,821		0.0000	1.0000	99.94
5.5	11,740,430	55,559	0.0047	0.9953	99.94
6.5	8,728,993	26,823	0.0031	0.9969	99.46
7.5	9,891,875		0.0000	1.0000	99.16
8.5	9,068,318	346,186	0.0382	0.9618	99.16
9.5	8,140,149	18,506	0.0023	0.9977	95.37
10.5	5,815,364	10,737	0.0018	0.9982	95.16
11.5	6,004,286	3,447	0.0006	0.9994	94.98
12.5	4,196,450	231,925	0.0553	0.9447	94.92
13.5	3,861,125		0.0000	1.0000	89.68
14.5	3,268,504	3,360	0.0010	0.9990	89.68
15.5	2,981,553	283	0.0001	0.9999	89.59
16.5	2,723,968	11,404	0.0042	0.9958	89.58
17.5	2,786,448	43,386	0.0156	0.9844	89.20
18.5	4,252,825	189,830	0.0446	0.9554	87.81
19.5	4,114,361		0.0000	1.0000	83.89
20.5	4,105,733	3,841	0.0009	0.9991	83.89
21.5	3,857,469	1,565	0.0004	0.9996	83.82
22.5	6,621,057	2,780	0.0004	0.9996	83.78
23.5	6,605,830	367	0.0001	0.9999	83.75
24.5	6,582,312	9,286	0.0014	0.9986	83.74
25.5	6,552,681	8,796	0.0013	0.9987	83.62
26.5	6,498,529	1,731,581	0.2665	0.7335	83.51
27.5	4,683,831	1,103	0.0002	0.9998	61.26
28.5	4,135,486	664	0.0002	0.9998	61.24
29.5	3,499,279	3,660	0.0010	0.9990	61.24
30.5	3,993,228	725,107	0.1816	0.8184	61.17
31.5	3,323,627	272,043	0.0819	0.9181	50.06
32.5	1,776,720	3,043	0.0017	0.9983	45.97
33.5	451,852	648	0.0014	0.9986	45.89
34.5	1,700,422	1,137	0.0007	0.9993	45.82
35.5	1,377,670		0.0000	1.0000	45.79
36.5	1,304,916		0.0000	1.0000	45.79
37.5	1,302,818		0.0000	1.0000	45.79
38.5	1,330,463	18,750	0.0141	0.9859	45.79

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1920-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,172		0.0000	1.0000	45.15
40.5	64,197		0.0000	1.0000	45.15
41.5	64,750		0.0000	1.0000	45.15
42.5	64,750		0.0000	1.0000	45.15
43.5	64,750		0.0000	1.0000	45.15
44.5	65,175		0.0000	1.0000	45.15
45.5	65,013		0.0000	1.0000	45.15
46.5	63,608		0.0000	1.0000	45.15
47.5	62,613		0.0000	1.0000	45.15
48.5	33,313		0.0000	1.0000	45.15
49.5	3,346		0.0000	1.0000	45.15
50.5	33,042		0.0000	1.0000	45.15
51.5	32,661		0.0000	1.0000	45.15
52.5	33,042		0.0000	1.0000	45.15
53.5	32,156		0.0000	1.0000	45.15
54.5	31,622		0.0000	1.0000	45.15
55.5	1,086		0.0000	1.0000	45.15
56.5	1,441		0.0000	1.0000	45.15
57.5	1,059		0.0000	1.0000	45.15
58.5	1,094		0.0000	1.0000	45.15
59.5	1,094		0.0000	1.0000	45.15
60.5	1,094		0.0000	1.0000	45.15
61.5	669		0.0000	1.0000	45.15
62.5	635		0.0000	1.0000	45.15
63.5	599		0.0000	1.0000	45.15
64.5	599		0.0000	1.0000	45.15
65.5	599		0.0000	1.0000	45.15
66.5	599		0.0000	1.0000	45.15
67.5	599		0.0000	1.0000	45.15
68.5	599		0.0000	1.0000	45.15
69.5	599		0.0000	1.0000	45.15
70.5	599		0.0000	1.0000	45.15
71.5	599		0.0000	1.0000	45.15
72.5	599		0.0000	1.0000	45.15
73.5	599		0.0000	1.0000	45.15
74.5	599		0.0000	1.0000	45.15
75.5	599		0.0000	1.0000	45.15
76.5	599		0.0000	1.0000	45.15
77.5	599		0.0000	1.0000	45.15
78.5	599		0.0000	1.0000	45.15

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1920-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	599		0.0000	1.0000	45.15
80.5	1,199		0.0000	1.0000	45.15
81.5	1,199		0.0000	1.0000	45.15
82.5	1,199		0.0000	1.0000	45.15
83.5	1,199		0.0000	1.0000	45.15
84.5	1,199		0.0000	1.0000	45.15
85.5	1,199		0.0000	1.0000	45.15
86.5	1,199		0.0000	1.0000	45.15
87.5	1,199		0.0000	1.0000	45.15
88.5	1,199		0.0000	1.0000	45.15
89.5	1,199		0.0000	1.0000	45.15
90.5	599		0.0000	1.0000	45.15
91.5					45.15
92.5	599		0.0000		
93.5	599		0.0000		
94.5	599		0.0000		
95.5	599		0.0000		
96.5	599		0.0000		
97.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,262,709		0.0000	1.0000	100.00
0.5	14,960,428		0.0000	1.0000	100.00
1.5	15,494,081		0.0000	1.0000	100.00
2.5	14,276,210	10,509	0.0007	0.9993	100.00
3.5	11,231,168		0.0000	1.0000	99.93
4.5	10,128,715		0.0000	1.0000	99.93
5.5	9,647,540	55,559	0.0058	0.9942	99.93
6.5	6,636,104	26,823	0.0040	0.9960	99.35
7.5	7,812,448		0.0000	1.0000	98.95
8.5	6,998,720	346,186	0.0495	0.9505	98.95
9.5	6,071,122	18,506	0.0030	0.9970	94.05
10.5	3,751,670	10,737	0.0029	0.9971	93.77
11.5	3,958,981	3,447	0.0009	0.9991	93.50
12.5	2,156,220	231,925	0.1076	0.8924	93.42
13.5	1,879,531		0.0000	1.0000	83.37
14.5	1,304,999	3,360	0.0026	0.9974	83.37
15.5	1,596,837	283	0.0002	0.9998	83.16
16.5	1,412,893	11,404	0.0081	0.9919	83.14
17.5	1,477,620	43,386	0.0294	0.9706	82.47
18.5	2,946,878	189,830	0.0644	0.9356	80.05
19.5	4,080,509		0.0000	1.0000	74.89
20.5	4,071,881	3,841	0.0009	0.9991	74.89
21.5	3,823,617	1,565	0.0004	0.9996	74.82
22.5	6,587,205	2,780	0.0004	0.9996	74.79
23.5	6,571,978	367	0.0001	0.9999	74.76
24.5	6,548,460	9,286	0.0014	0.9986	74.75
25.5	6,519,026	8,796	0.0013	0.9987	74.65
26.5	6,465,983	1,731,581	0.2678	0.7322	74.55
27.5	4,651,284	1,103	0.0002	0.9998	54.58
28.5	4,102,939	664	0.0002	0.9998	54.57
29.5	3,466,733	3,660	0.0011	0.9989	54.56
30.5	3,960,681	725,107	0.1831	0.8169	54.50
31.5	3,291,080	272,043	0.0827	0.9173	44.53
32.5	1,744,174	3,043	0.0017	0.9983	40.85
33.5	420,191	648	0.0015	0.9985	40.77
34.5	1,668,871	1,137	0.0007	0.9993	40.71
35.5	1,376,195		0.0000	1.0000	40.68
36.5	1,303,441		0.0000	1.0000	40.68
37.5	1,301,723		0.0000	1.0000	40.68
38.5	1,329,369	18,750	0.0141	0.9859	40.68

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,078		0.0000	1.0000	40.11
40.5	63,102		0.0000	1.0000	40.11
41.5	64,081		0.0000	1.0000	40.11
42.5	64,116		0.0000	1.0000	40.11
43.5	64,151		0.0000	1.0000	40.11
44.5	64,576		0.0000	1.0000	40.11
45.5	64,413		0.0000	1.0000	40.11
46.5	63,009		0.0000	1.0000	40.11
47.5	62,014		0.0000	1.0000	40.11
48.5	32,714		0.0000	1.0000	40.11
49.5	2,746		0.0000	1.0000	40.11
50.5	32,442		0.0000	1.0000	40.11
51.5	32,062		0.0000	1.0000	40.11
52.5	32,442		0.0000	1.0000	40.11
53.5	31,556		0.0000	1.0000	40.11
54.5	31,022		0.0000	1.0000	40.11
55.5	486		0.0000	1.0000	40.11
56.5	841		0.0000	1.0000	40.11
57.5	459		0.0000	1.0000	40.11
58.5	495		0.0000	1.0000	40.11
59.5	495		0.0000	1.0000	40.11
60.5	495		0.0000	1.0000	40.11
61.5	70		0.0000	1.0000	40.11
62.5	35		0.0000	1.0000	40.11
63.5					40.11
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5	599		0.0000		
78.5	599		0.0000		

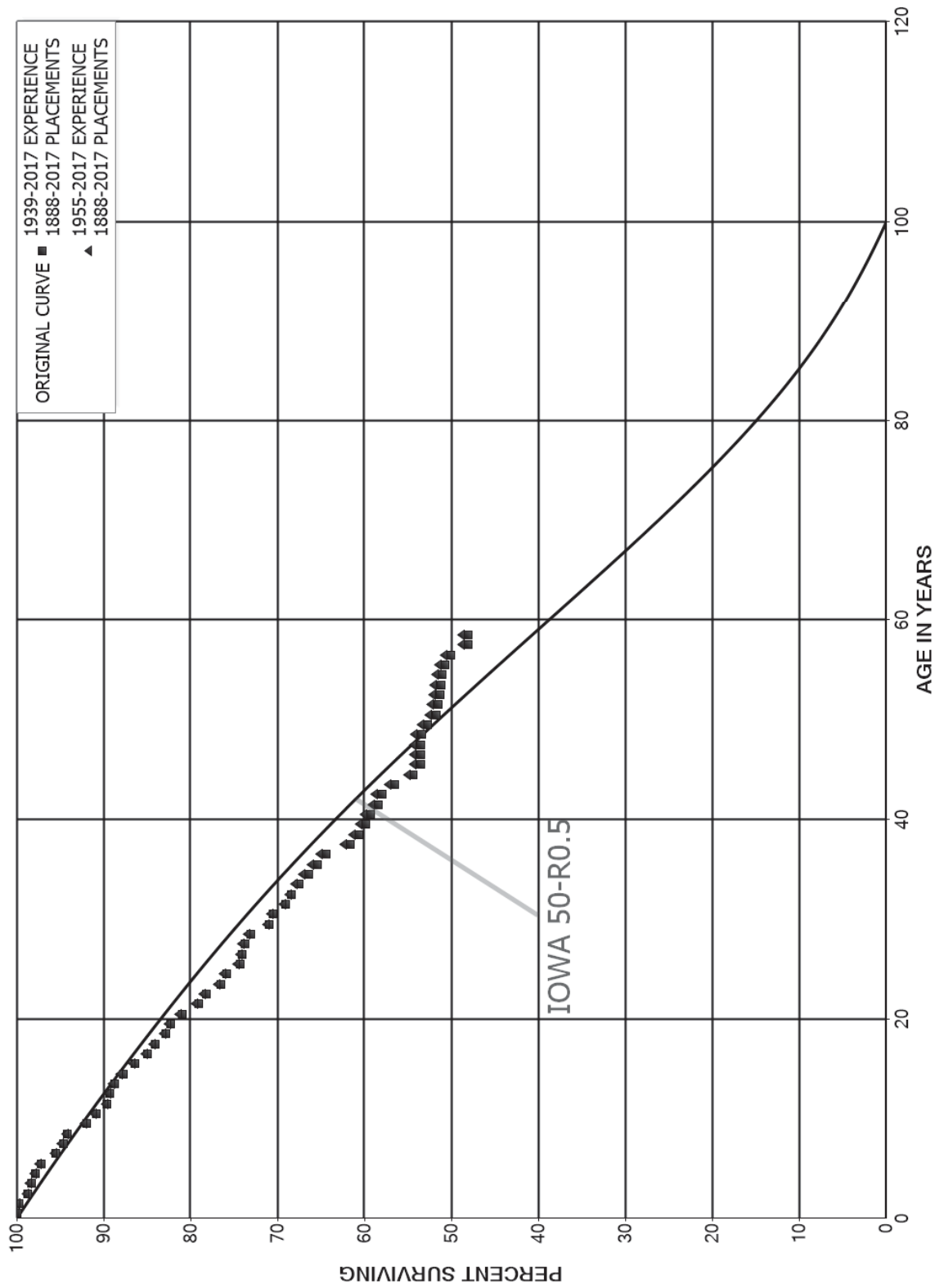
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	599		0.0000		
80.5	1,199		0.0000		
81.5	1,199		0.0000		
82.5	1,199		0.0000		
83.5	1,199		0.0000		
84.5	1,199		0.0000		
85.5	1,199		0.0000		
86.5	1,199		0.0000		
87.5	1,199		0.0000		
88.5	1,199		0.0000		
89.5	1,199		0.0000		
90.5	599		0.0000		
91.5					
92.5	599		0.0000		
93.5	599		0.0000		
94.5	599		0.0000		
95.5	599		0.0000		
96.5	599		0.0000		
97.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,899,909	10,082	0.0003	0.9997	100.00
0.5	22,135,742	44,071	0.0020	0.9980	99.97
1.5	20,808,111	223,970	0.0108	0.9892	99.77
2.5	19,948,454	72,712	0.0036	0.9964	98.70
3.5	18,338,463	96,763	0.0053	0.9947	98.34
4.5	17,293,796	107,488	0.0062	0.9938	97.82
5.5	15,178,584	271,709	0.0179	0.9821	97.21
6.5	13,860,087	122,714	0.0089	0.9911	95.47
7.5	13,150,057	64,427	0.0049	0.9951	94.63
8.5	12,883,224	299,710	0.0233	0.9767	94.16
9.5	12,752,224	150,900	0.0118	0.9882	91.97
10.5	11,844,138	168,517	0.0142	0.9858	90.88
11.5	10,679,497	41,883	0.0039	0.9961	89.59
12.5	10,476,898	61,792	0.0059	0.9941	89.24
13.5	9,012,575	95,502	0.0106	0.9894	88.71
14.5	8,385,601	132,945	0.0159	0.9841	87.77
15.5	7,338,295	118,613	0.0162	0.9838	86.38
16.5	6,974,643	74,959	0.0107	0.9893	84.98
17.5	6,732,974	101,809	0.0151	0.9849	84.07
18.5	6,551,636	43,371	0.0066	0.9934	82.80
19.5	6,066,786	93,412	0.0154	0.9846	82.25
20.5	5,725,712	134,743	0.0235	0.9765	80.99
21.5	5,471,330	60,856	0.0111	0.9889	79.08
22.5	5,237,528	112,715	0.0215	0.9785	78.20
23.5	4,765,835	40,328	0.0085	0.9915	76.52
24.5	4,149,428	86,835	0.0209	0.9791	75.87
25.5	3,936,055	14,100	0.0036	0.9964	74.28
26.5	3,528,565	12,753	0.0036	0.9964	74.02
27.5	3,384,162	30,983	0.0092	0.9908	73.75
28.5	3,141,985	92,433	0.0294	0.9706	73.07
29.5	2,993,511	19,650	0.0066	0.9934	70.92
30.5	2,626,824	52,873	0.0201	0.9799	70.46
31.5	2,521,672	24,463	0.0097	0.9903	69.04
32.5	2,422,922	32,438	0.0134	0.9866	68.37
33.5	2,334,981	37,341	0.0160	0.9840	67.45
34.5	2,151,951	30,714	0.0143	0.9857	66.38
35.5	1,941,529	31,648	0.0163	0.9837	65.43
36.5	1,793,831	75,659	0.0422	0.9578	64.36
37.5	1,567,305	27,232	0.0174	0.9826	61.65
38.5	1,404,384	17,011	0.0121	0.9879	60.58

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,178,799	10,816	0.0092	0.9908	59.84
40.5	1,157,550	17,615	0.0152	0.9848	59.29
41.5	1,122,189	8,240	0.0073	0.9927	58.39
42.5	1,123,367	27,882	0.0248	0.9752	57.96
43.5	1,058,242	40,861	0.0386	0.9614	56.52
44.5	994,734	14,476	0.0146	0.9854	54.34
45.5	964,080	213	0.0002	0.9998	53.55
46.5	890,203	712	0.0008	0.9992	53.54
47.5	881,035	1,314	0.0015	0.9985	53.50
48.5	767,768	10,226	0.0133	0.9867	53.42
49.5	505,932	8,885	0.0176	0.9824	52.70
50.5	463,437	2,336	0.0050	0.9950	51.78
51.5	444,849	1,599	0.0036	0.9964	51.52
52.5	400,997	870	0.0022	0.9978	51.33
53.5	308,834	1,031	0.0033	0.9967	51.22
54.5	301,956	2,234	0.0074	0.9926	51.05
55.5	277,763	3,493	0.0126	0.9874	50.67
56.5	260,304	10,161	0.0390	0.9610	50.04
57.5	248,776		0.0000	1.0000	48.08
58.5	240,735	861	0.0036	0.9964	48.08
59.5	190,955	888	0.0046	0.9954	47.91
60.5	148,331	43	0.0003	0.9997	47.69
61.5	137,081	1,459	0.0106	0.9894	47.67
62.5	107,316	156	0.0015	0.9985	47.17
63.5	105,755	170	0.0016	0.9984	47.10
64.5	80,859	132	0.0016	0.9984	47.02
65.5	72,885		0.0000	1.0000	46.95
66.5	71,721		0.0000	1.0000	46.95
67.5	28,884	568	0.0197	0.9803	46.95
68.5	4,158	7	0.0017	0.9983	46.02
69.5	2,991	54	0.0181	0.9819	45.94
70.5	1,152	12	0.0106	0.9894	45.12
71.5	1,139	42	0.0372	0.9628	44.64
72.5	973		0.0000	1.0000	42.98
73.5	973	41	0.0419	0.9581	42.98
74.5	932		0.0000	1.0000	41.18
75.5	964		0.0000	1.0000	41.18
76.5	964		0.0000	1.0000	41.18
77.5	964	50	0.0521	0.9479	41.18
78.5	914		0.0000	1.0000	39.03

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	914		0.0000	1.0000	39.03
80.5	803		0.0000	1.0000	39.03
81.5	803	21	0.0256	0.9744	39.03
82.5	782		0.0000	1.0000	38.03
83.5	321	60	0.1860	0.8140	38.03
84.5	261		0.0000	1.0000	30.96
85.5	261		0.0000	1.0000	30.96
86.5	261		0.0000	1.0000	30.96
87.5	261		0.0000	1.0000	30.96
88.5	261		0.0000	1.0000	30.96
89.5	261		0.0000	1.0000	30.96
90.5	221		0.0000	1.0000	30.96
91.5	189		0.0000	1.0000	30.96
92.5	189		0.0000	1.0000	30.96
93.5	76		0.0000	1.0000	30.96
94.5	76		0.0000	1.0000	30.96
95.5	76		0.0000	1.0000	30.96
96.5	76		0.0000	1.0000	30.96
97.5					30.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2017

EXPERIENCE BAND 1955-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,270,193	4,107	0.0001	0.9999	100.00
0.5	21,540,191	29,463	0.0014	0.9986	99.99
1.5	20,343,221	207,397	0.0102	0.9898	99.85
2.5	19,560,335	71,007	0.0036	0.9964	98.83
3.5	17,972,338	92,592	0.0052	0.9948	98.47
4.5	17,051,471	104,975	0.0062	0.9938	97.97
5.5	14,989,684	268,958	0.0179	0.9821	97.36
6.5	13,755,111	119,837	0.0087	0.9913	95.62
7.5	13,104,551	62,476	0.0048	0.9952	94.78
8.5	12,841,476	298,443	0.0232	0.9768	94.33
9.5	12,711,436	150,417	0.0118	0.9882	92.14
10.5	11,803,255	165,084	0.0140	0.9860	91.05
11.5	10,642,805	40,186	0.0038	0.9962	89.78
12.5	10,443,961	58,945	0.0056	0.9944	89.44
13.5	8,989,858	92,392	0.0103	0.9897	88.93
14.5	8,367,250	132,571	0.0158	0.9842	88.02
15.5	7,324,863	118,057	0.0161	0.9839	86.62
16.5	6,961,051	74,106	0.0106	0.9894	85.23
17.5	6,720,642	100,354	0.0149	0.9851	84.32
18.5	6,540,619	40,151	0.0061	0.9939	83.06
19.5	6,059,680	93,356	0.0154	0.9846	82.55
20.5	5,718,875	134,479	0.0235	0.9765	81.28
21.5	5,464,794	60,348	0.0110	0.9890	79.37
22.5	5,231,692	112,045	0.0214	0.9786	78.49
23.5	4,749,833	40,078	0.0084	0.9916	76.81
24.5	4,133,613	86,478	0.0209	0.9791	76.16
25.5	3,916,002	13,349	0.0034	0.9966	74.57
26.5	3,508,279	12,451	0.0035	0.9965	74.31
27.5	3,364,944	30,338	0.0090	0.9910	74.05
28.5	3,123,317	92,259	0.0295	0.9705	73.38
29.5	2,974,555	19,395	0.0065	0.9935	71.22
30.5	2,608,505	52,076	0.0200	0.9800	70.75
31.5	2,504,429	24,455	0.0098	0.9902	69.34
32.5	2,405,992	22,893	0.0095	0.9905	68.66
33.5	2,327,678	33,246	0.0143	0.9857	68.01
34.5	2,148,805	30,270	0.0141	0.9859	67.04
35.5	1,938,781	29,873	0.0154	0.9846	66.09
36.5	1,791,712	75,458	0.0421	0.9579	65.07
37.5	1,565,388	27,232	0.0174	0.9826	62.33
38.5	1,402,408	16,821	0.0120	0.9880	61.25

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1955-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,175,431	10,816	0.0092	0.9908	60.51
40.5	1,154,195	17,533	0.0152	0.9848	59.96
41.5	1,118,960	7,141	0.0064	0.9936	59.05
42.5	1,121,236	27,851	0.0248	0.9752	58.67
43.5	1,056,142	40,794	0.0386	0.9614	57.21
44.5	992,723	12,883	0.0130	0.9870	55.00
45.5	963,897	213	0.0002	0.9998	54.29
46.5	889,970	674	0.0008	0.9992	54.28
47.5	880,840	1,314	0.0015	0.9985	54.24
48.5	767,566	10,226	0.0133	0.9867	54.16
49.5	505,730	8,885	0.0176	0.9824	53.43
50.5	463,223	2,251	0.0049	0.9951	52.49
51.5	444,720	1,599	0.0036	0.9964	52.24
52.5	400,927	870	0.0022	0.9978	52.05
53.5	308,764	1,031	0.0033	0.9967	51.94
54.5	301,887	2,234	0.0074	0.9926	51.77
55.5	277,694	3,493	0.0126	0.9874	51.38
56.5	260,234	10,161	0.0390	0.9610	50.74
57.5	248,707		0.0000	1.0000	48.76
58.5	240,666	861	0.0036	0.9964	48.76
59.5	190,886	888	0.0047	0.9953	48.58
60.5	148,262	43	0.0003	0.9997	48.35
61.5	137,012	1,459	0.0107	0.9893	48.34
62.5	107,297	156	0.0015	0.9985	47.83
63.5	105,736	170	0.0016	0.9984	47.76
64.5	80,847	132	0.0016	0.9984	47.68
65.5	72,873		0.0000	1.0000	47.60
66.5	71,721		0.0000	1.0000	47.60
67.5	28,884	568	0.0197	0.9803	47.60
68.5	4,158	7	0.0017	0.9983	46.67
69.5	2,991	54	0.0181	0.9819	46.59
70.5	1,152	12	0.0106	0.9894	45.75
71.5	1,139	42	0.0372	0.9628	45.26
72.5	973		0.0000	1.0000	43.58
73.5	973	41	0.0419	0.9581	43.58
74.5	932		0.0000	1.0000	41.75
75.5	964		0.0000	1.0000	41.75
76.5	964		0.0000	1.0000	41.75
77.5	964	50	0.0521	0.9479	41.75
78.5	914		0.0000	1.0000	39.58

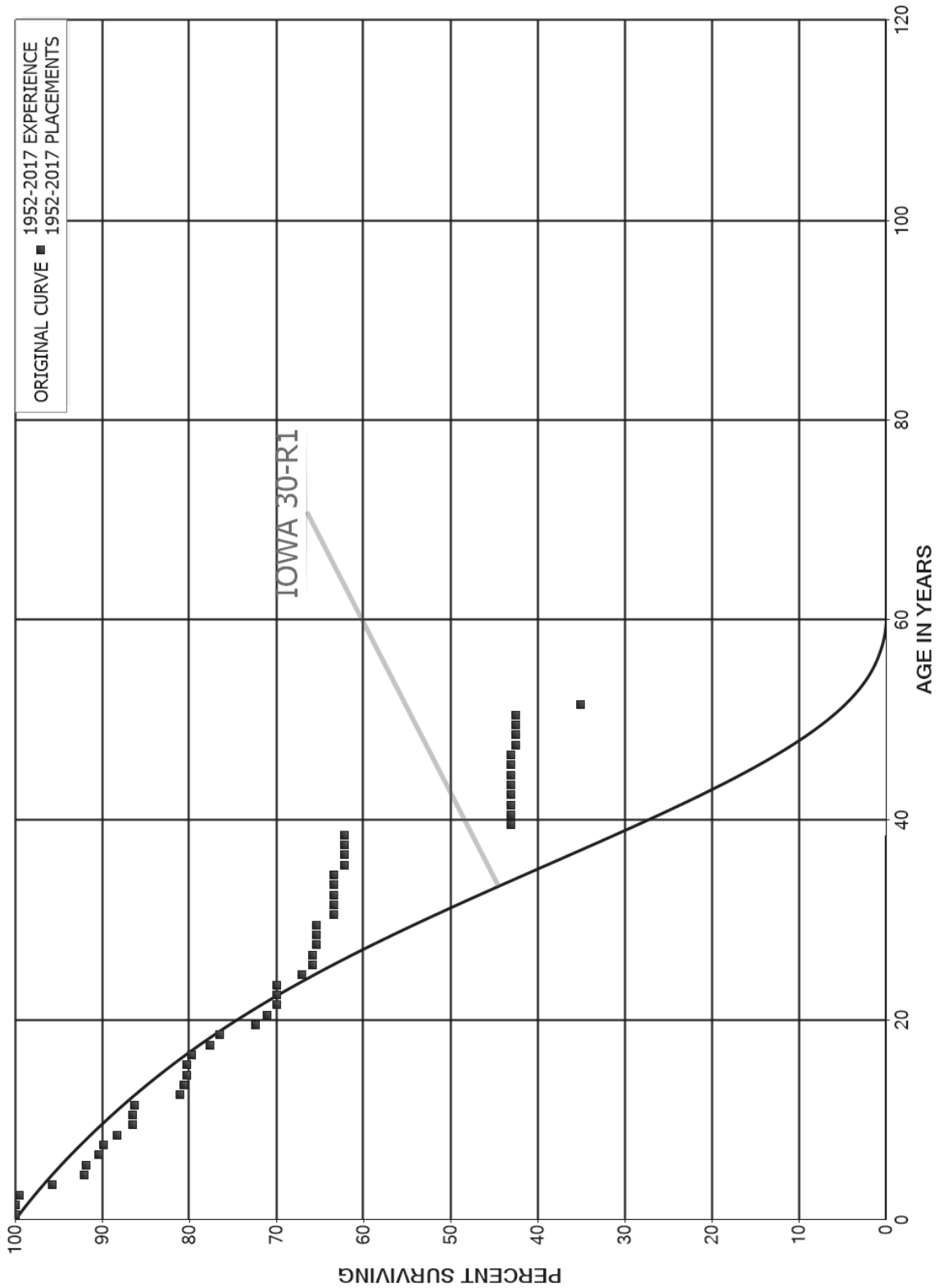
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1955-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	914		0.0000	1.0000	39.58
80.5	803		0.0000	1.0000	39.58
81.5	803	21	0.0256	0.9744	39.58
82.5	782		0.0000	1.0000	38.57
83.5	321	60	0.1860	0.8140	38.57
84.5	261		0.0000	1.0000	31.39
85.5	261		0.0000	1.0000	31.39
86.5	261		0.0000	1.0000	31.39
87.5	261		0.0000	1.0000	31.39
88.5	261		0.0000	1.0000	31.39
89.5	261		0.0000	1.0000	31.39
90.5	221		0.0000	1.0000	31.39
91.5	189		0.0000	1.0000	31.39
92.5	189		0.0000	1.0000	31.39
93.5	76		0.0000	1.0000	31.39
94.5	76		0.0000	1.0000	31.39
95.5	76		0.0000	1.0000	31.39
96.5	76		0.0000	1.0000	31.39
97.5					31.39

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 371.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2017			EXPERIENCE BAND 1952-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,853,036		0.0000	1.0000	100.00
0.5	2,218,403	317	0.0001	0.9999	100.00
1.5	1,922,609	10,216	0.0053	0.9947	99.99
2.5	1,358,584	50,558	0.0372	0.9628	99.45
3.5	1,303,126	49,657	0.0381	0.9619	95.75
4.5	1,244,243	4,167	0.0033	0.9967	92.10
5.5	1,239,759	18,766	0.0151	0.9849	91.80
6.5	1,174,397	7,515	0.0064	0.9936	90.41
7.5	1,165,469	20,079	0.0172	0.9828	89.83
8.5	1,145,390	23,442	0.0205	0.9795	88.28
9.5	1,010,791		0.0000	1.0000	86.47
10.5	1,014,221	2,139	0.0021	0.9979	86.47
11.5	884,679	53,933	0.0610	0.9390	86.29
12.5	826,454	4,331	0.0052	0.9948	81.03
13.5	778,850	3,134	0.0040	0.9960	80.61
14.5	731,370		0.0000	1.0000	80.28
15.5	650,589	4,078	0.0063	0.9937	80.28
16.5	618,068	16,673	0.0270	0.9730	79.78
17.5	515,254	7,419	0.0144	0.9856	77.63
18.5	479,823	25,958	0.0541	0.9459	76.51
19.5	397,382	7,309	0.0184	0.9816	72.37
20.5	245,036	3,952	0.0161	0.9839	71.04
21.5	208,722		0.0000	1.0000	69.89
22.5	161,269		0.0000	1.0000	69.89
23.5	123,982	5,066	0.0409	0.9591	69.89
24.5	103,812	1,865	0.0180	0.9820	67.04
25.5	93,874		0.0000	1.0000	65.83
26.5	89,017	647	0.0073	0.9927	65.83
27.5	88,355		0.0000	1.0000	65.35
28.5	61,873		0.0000	1.0000	65.35
29.5	61,873	1,906	0.0308	0.9692	65.35
30.5	59,710		0.0000	1.0000	63.34
31.5	57,574		0.0000	1.0000	63.34
32.5	57,574		0.0000	1.0000	63.34
33.5	57,574		0.0000	1.0000	63.34
34.5	54,520	1,026	0.0188	0.9812	63.34
35.5	48,990		0.0000	1.0000	62.15
36.5	48,990		0.0000	1.0000	62.15
37.5	48,990		0.0000	1.0000	62.15
38.5	31,339	9,616	0.3068	0.6932	62.15

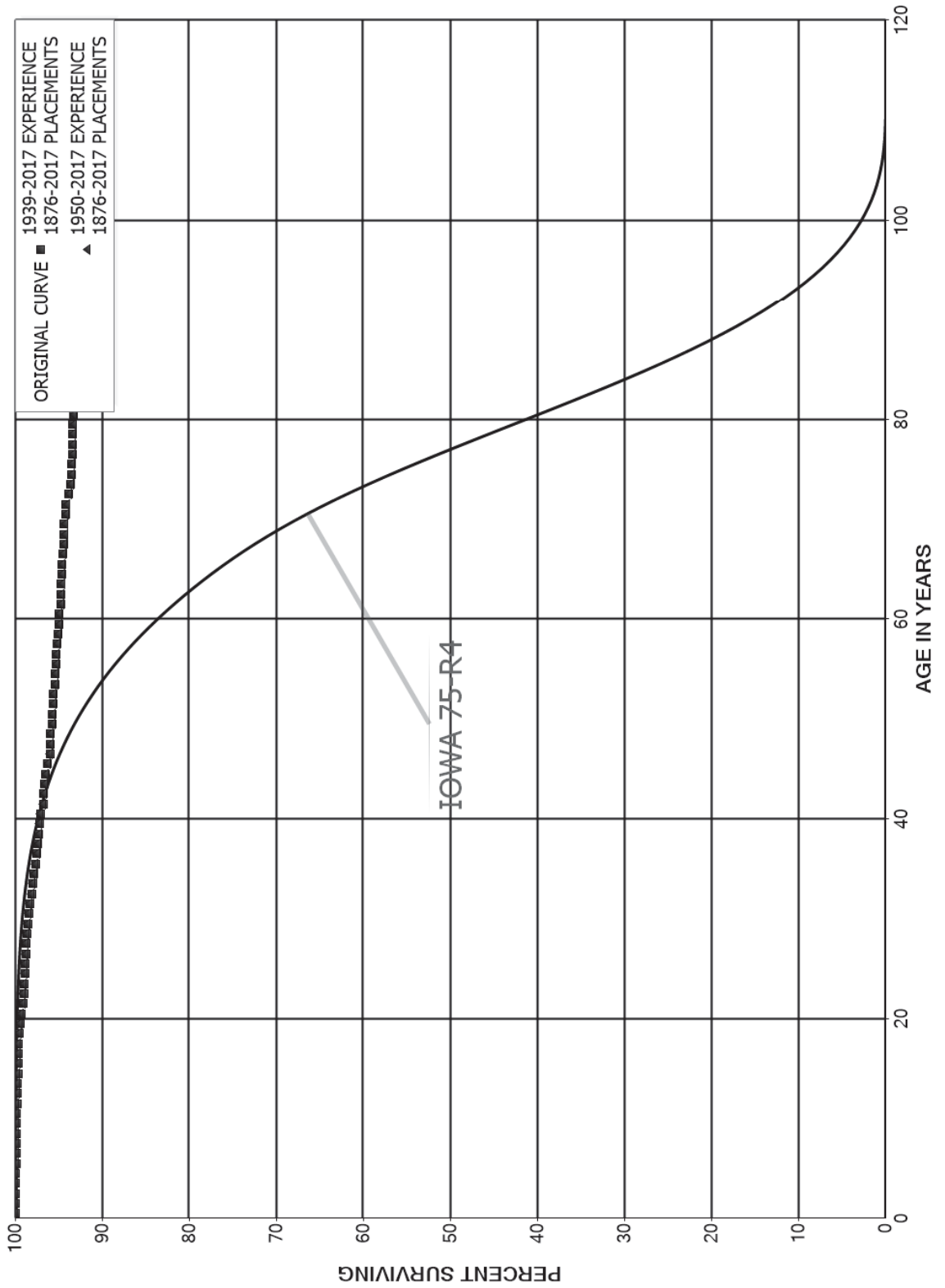
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2017			EXPERIENCE BAND 1952-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,723		0.0000	1.0000	43.08
40.5	21,723		0.0000	1.0000	43.08
41.5	20,507		0.0000	1.0000	43.08
42.5	20,271		0.0000	1.0000	43.08
43.5	19,692		0.0000	1.0000	43.08
44.5	19,692		0.0000	1.0000	43.08
45.5	19,692		0.0000	1.0000	43.08
46.5	19,692	249	0.0127	0.9873	43.08
47.5	16,922		0.0000	1.0000	42.53
48.5	14,190		0.0000	1.0000	42.53
49.5	12,555		0.0000	1.0000	42.53
50.5	12,555	2,220	0.1769	0.8231	42.53
51.5	7,313		0.0000	1.0000	35.01
52.5	3,884		0.0000	1.0000	35.01
53.5	3,884		0.0000	1.0000	35.01
54.5	3,884		0.0000	1.0000	35.01
55.5	3,884		0.0000	1.0000	35.01
56.5	3,127		0.0000	1.0000	35.01
57.5	3,127		0.0000	1.0000	35.01
58.5	3,127		0.0000	1.0000	35.01
59.5	3,127		0.0000	1.0000	35.01
60.5	3,127		0.0000	1.0000	35.01
61.5	3,127		0.0000	1.0000	35.01
62.5	2,776		0.0000	1.0000	35.01
63.5	2,741		0.0000	1.0000	35.01
64.5					35.01

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 374.02 RIGHTS-OF-WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,791,449	1,442	0.0002	0.9998	100.00
0.5	5,637,950	1,163	0.0002	0.9998	99.98
1.5	5,509,618	1,342	0.0002	0.9998	99.95
2.5	5,593,836	890	0.0002	0.9998	99.93
3.5	5,496,237	350	0.0001	0.9999	99.91
4.5	5,465,760	1,898	0.0003	0.9997	99.91
5.5	5,351,074	1,171	0.0002	0.9998	99.87
6.5	5,138,131	916	0.0002	0.9998	99.85
7.5	5,140,315	838	0.0002	0.9998	99.83
8.5	5,112,040	528	0.0001	0.9999	99.82
9.5	5,041,988	610	0.0001	0.9999	99.81
10.5	4,966,878	1,036	0.0002	0.9998	99.79
11.5	4,207,794	1,001	0.0002	0.9998	99.77
12.5	3,971,032	1,704	0.0004	0.9996	99.75
13.5	3,780,014	1,980	0.0005	0.9995	99.71
14.5	3,302,785	1,237	0.0004	0.9996	99.66
15.5	3,095,278	442	0.0001	0.9999	99.62
16.5	2,734,245	476	0.0002	0.9998	99.60
17.5	2,648,180	1,939	0.0007	0.9993	99.59
18.5	2,565,150	3,093	0.0012	0.9988	99.51
19.5	2,523,120	2,714	0.0011	0.9989	99.39
20.5	2,399,087	4,949	0.0021	0.9979	99.29
21.5	2,351,138	1,922	0.0008	0.9992	99.08
22.5	2,298,300	1,249	0.0005	0.9995	99.00
23.5	2,208,463	2,785	0.0013	0.9987	98.95
24.5	2,127,242	839	0.0004	0.9996	98.82
25.5	2,030,250	1,210	0.0006	0.9994	98.78
26.5	1,961,795	884	0.0005	0.9995	98.72
27.5	1,868,335	863	0.0005	0.9995	98.68
28.5	1,807,196	2,014	0.0011	0.9989	98.63
29.5	1,739,717	2,305	0.0013	0.9987	98.52
30.5	1,681,277	1,723	0.0010	0.9990	98.39
31.5	1,629,293	3,340	0.0021	0.9979	98.29
32.5	1,577,428	1,700	0.0011	0.9989	98.09
33.5	1,548,496	3,163	0.0020	0.9980	97.99
34.5	1,482,106	2,553	0.0017	0.9983	97.79
35.5	1,429,868	2,389	0.0017	0.9983	97.62
36.5	1,365,379	1,268	0.0009	0.9991	97.45
37.5	1,308,540	1,224	0.0009	0.9991	97.36
38.5	1,250,882	1,689	0.0014	0.9986	97.27

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,213,951	719	0.0006	0.9994	97.14	
40.5	1,188,669	3,728	0.0031	0.9969	97.08	
41.5	1,171,731	1,193	0.0010	0.9990	96.78	
42.5	1,147,802	1,131	0.0010	0.9990	96.68	
43.5	1,115,051	1,274	0.0011	0.9989	96.59	
44.5	1,065,834	2,242	0.0021	0.9979	96.47	
45.5	1,053,957	2,947	0.0028	0.9972	96.27	
46.5	1,020,684	507	0.0005	0.9995	96.00	
47.5	965,176	637	0.0007	0.9993	95.96	
48.5	953,272	1,785	0.0019	0.9981	95.89	
49.5	926,850	331	0.0004	0.9996	95.71	
50.5	921,480	380	0.0004	0.9996	95.68	
51.5	901,333	680	0.0008	0.9992	95.64	
52.5	871,577	1,443	0.0017	0.9983	95.57	
53.5	841,130	546	0.0006	0.9994	95.41	
54.5	817,498	709	0.0009	0.9991	95.35	
55.5	796,359	45	0.0001	0.9999	95.26	
56.5	739,804	422	0.0006	0.9994	95.26	
57.5	712,297	927	0.0013	0.9987	95.20	
58.5	681,749	645	0.0009	0.9991	95.08	
59.5	590,113	212	0.0004	0.9996	94.99	
60.5	565,729	1,331	0.0024	0.9976	94.96	
61.5	540,024	170	0.0003	0.9997	94.73	
62.5	512,910	86	0.0002	0.9998	94.70	
63.5	499,105	116	0.0002	0.9998	94.69	
64.5	486,099	279	0.0006	0.9994	94.66	
65.5	466,680	607	0.0013	0.9987	94.61	
66.5	471,112	335	0.0007	0.9993	94.49	
67.5	441,238	326	0.0007	0.9993	94.42	
68.5	431,240	1	0.0000	1.0000	94.35	
69.5	420,076	848	0.0020	0.9980	94.35	
70.5	407,689	119	0.0003	0.9997	94.16	
71.5	398,761	1,201	0.0030	0.9970	94.13	
72.5	381,638	974	0.0026	0.9974	93.85	
73.5	377,705	410	0.0011	0.9989	93.61	
74.5	377,093	45	0.0001	0.9999	93.51	
75.5	371,052	355	0.0010	0.9990	93.50	
76.5	345,499		0.0000	1.0000	93.41	
77.5	332,590	75	0.0002	0.9998	93.41	
78.5	324,303	118	0.0004	0.9996	93.39	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	325,678	234	0.0007	0.9993	93.35	
80.5	322,192		0.0000	1.0000	93.28	
81.5	319,041	43	0.0001	0.9999	93.28	
82.5	318,483		0.0000	1.0000	93.27	
83.5	317,389	916	0.0029	0.9971	93.27	
84.5	315,832	368	0.0012	0.9988	93.00	
85.5	313,163		0.0000	1.0000	92.89	
86.5	315,009	725	0.0023	0.9977	92.89	
87.5	312,104		0.0000	1.0000	92.68	
88.5	310,662		0.0000	1.0000	92.68	
89.5	309,627	18	0.0001	0.9999	92.68	
90.5	306,029		0.0000	1.0000	92.68	
91.5	303,810		0.0000	1.0000	92.68	
92.5	299,311	118	0.0004	0.9996	92.68	
93.5	295,822	227	0.0008	0.9992	92.64	
94.5	287,976	24	0.0001	0.9999	92.57	
95.5	347,712	169	0.0005	0.9995	92.56	
96.5	342,970		0.0000	1.0000	92.52	
97.5	334,693		0.0000	1.0000	92.52	
98.5	331,800		0.0000	1.0000	92.52	
99.5	328,300		0.0000	1.0000	92.52	
100.5	378,844		0.0000	1.0000	92.52	
101.5	305,564		0.0000	1.0000	92.52	
102.5	281,432	18	0.0001	0.9999	92.52	
103.5	267,028		0.0000	1.0000	92.51	
104.5	257,522		0.0000	1.0000	92.51	
105.5	232,207		0.0000	1.0000	92.51	
106.5	216,566		0.0000	1.0000	92.51	
107.5	207,658		0.0000	1.0000	92.51	
108.5	197,862		0.0000	1.0000	92.51	
109.5	190,968		0.0000	1.0000	92.51	
110.5	185,863		0.0000	1.0000	92.51	
111.5	172,179		0.0000	1.0000	92.51	
112.5	150,522		0.0000	1.0000	92.51	
113.5	143,615		0.0000	1.0000	92.51	
114.5	87,925		0.0000	1.0000	92.51	
115.5	66,973		0.0000	1.0000	92.51	
116.5	9,289		0.0000	1.0000	92.51	
117.5	7,802		0.0000	1.0000	92.51	
118.5	6,477		0.0000	1.0000	92.51	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,290		0.0000	1.0000	92.51
120.5	5,748		0.0000	1.0000	92.51
121.5	5,735		0.0000	1.0000	92.51
122.5	5,619		0.0000	1.0000	92.51
123.5	4,200		0.0000	1.0000	92.51
124.5	4,200		0.0000	1.0000	92.51
125.5	3,867		0.0000	1.0000	92.51
126.5	3,612		0.0000	1.0000	92.51
127.5	3,145		0.0000	1.0000	92.51
128.5	1,505		0.0000	1.0000	92.51
129.5	1,201		0.0000	1.0000	92.51
130.5	899		0.0000	1.0000	92.51
131.5	899		0.0000	1.0000	92.51
132.5	547		0.0000	1.0000	92.51
133.5	547		0.0000	1.0000	92.51
134.5	547		0.0000	1.0000	92.51
135.5	547		0.0000	1.0000	92.51
136.5	535		0.0000	1.0000	92.51
137.5	535		0.0000	1.0000	92.51
138.5	535		0.0000	1.0000	92.51
139.5	535		0.0000	1.0000	92.51
140.5	535		0.0000	1.0000	92.51
141.5					92.51

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,687,227	1,442	0.0003	0.9997	100.00
0.5	5,540,261	1,163	0.0002	0.9998	99.97
1.5	5,414,207	1,074	0.0002	0.9998	99.95
2.5	5,503,867	677	0.0001	0.9999	99.93
3.5	5,411,918	313	0.0001	0.9999	99.92
4.5	5,398,764	1,459	0.0003	0.9997	99.92
5.5	5,288,296	1,143	0.0002	0.9998	99.89
6.5	5,074,222	808	0.0002	0.9998	99.87
7.5	5,078,697	816	0.0002	0.9998	99.85
8.5	5,063,419	528	0.0001	0.9999	99.84
9.5	5,002,522	610	0.0001	0.9999	99.82
10.5	4,935,391	1,036	0.0002	0.9998	99.81
11.5	4,176,150	1,001	0.0002	0.9998	99.79
12.5	3,943,708	1,704	0.0004	0.9996	99.77
13.5	3,754,261	1,980	0.0005	0.9995	99.72
14.5	3,273,545	1,174	0.0004	0.9996	99.67
15.5	3,059,917	442	0.0001	0.9999	99.64
16.5	2,699,469	476	0.0002	0.9998	99.62
17.5	2,613,269	1,939	0.0007	0.9993	99.60
18.5	2,529,534	3,093	0.0012	0.9988	99.53
19.5	2,490,737	2,714	0.0011	0.9989	99.41
20.5	2,366,635	4,949	0.0021	0.9979	99.30
21.5	2,317,496	1,922	0.0008	0.9992	99.09
22.5	2,263,632	1,249	0.0006	0.9994	99.01
23.5	2,165,390	2,785	0.0013	0.9987	98.96
24.5	2,078,538	839	0.0004	0.9996	98.83
25.5	1,984,221	1,210	0.0006	0.9994	98.79
26.5	1,912,617	832	0.0004	0.9996	98.73
27.5	1,813,869	822	0.0005	0.9995	98.69
28.5	1,752,606	2,014	0.0011	0.9989	98.64
29.5	1,688,214	2,305	0.0014	0.9986	98.53
30.5	1,625,262	1,723	0.0011	0.9989	98.39
31.5	1,570,720	3,340	0.0021	0.9979	98.29
32.5	1,519,117	1,700	0.0011	0.9989	98.08
33.5	1,475,344	3,163	0.0021	0.9979	97.97
34.5	1,415,102	2,553	0.0018	0.9982	97.76
35.5	1,357,530	2,389	0.0018	0.9982	97.58
36.5	1,279,944	1,268	0.0010	0.9990	97.41
37.5	1,230,511	1,201	0.0010	0.9990	97.32
38.5	1,177,601	1,009	0.0009	0.9991	97.22

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,144,171	719	0.0006	0.9994	97.14	
40.5	1,119,366	3,728	0.0033	0.9967	97.08	
41.5	1,104,717	1,193	0.0011	0.9989	96.75	
42.5	1,083,469	1,131	0.0010	0.9990	96.65	
43.5	1,052,583	1,274	0.0012	0.9988	96.55	
44.5	1,019,873	2,242	0.0022	0.9978	96.43	
45.5	1,004,120	2,947	0.0029	0.9971	96.22	
46.5	977,525	507	0.0005	0.9995	95.94	
47.5	934,374	637	0.0007	0.9993	95.89	
48.5	911,898	1,785	0.0020	0.9980	95.82	
49.5	877,436	331	0.0004	0.9996	95.63	
50.5	866,310	380	0.0004	0.9996	95.60	
51.5	840,355	680	0.0008	0.9992	95.56	
52.5	809,677	1,443	0.0018	0.9982	95.48	
53.5	779,650	546	0.0007	0.9993	95.31	
54.5	755,561	709	0.0009	0.9991	95.24	
55.5	735,333	45	0.0001	0.9999	95.15	
56.5	686,539	422	0.0006	0.9994	95.15	
57.5	665,563	927	0.0014	0.9986	95.09	
58.5	637,741	645	0.0010	0.9990	94.96	
59.5	559,532	212	0.0004	0.9996	94.86	
60.5	545,171	1,331	0.0024	0.9976	94.82	
61.5	525,644	170	0.0003	0.9997	94.59	
62.5	506,340	86	0.0002	0.9998	94.56	
63.5	495,864	116	0.0002	0.9998	94.55	
64.5	483,971	279	0.0006	0.9994	94.52	
65.5	465,607	607	0.0013	0.9987	94.47	
66.5	471,112	335	0.0007	0.9993	94.35	
67.5	441,238	326	0.0007	0.9993	94.28	
68.5	431,240	1	0.0000	1.0000	94.21	
69.5	420,076	848	0.0020	0.9980	94.21	
70.5	407,689	119	0.0003	0.9997	94.02	
71.5	398,761	1,201	0.0030	0.9970	93.99	
72.5	381,638	974	0.0026	0.9974	93.71	
73.5	377,705	410	0.0011	0.9989	93.47	
74.5	377,093	45	0.0001	0.9999	93.37	
75.5	371,052	355	0.0010	0.9990	93.36	
76.5	345,499		0.0000	1.0000	93.27	
77.5	332,590	75	0.0002	0.9998	93.27	
78.5	324,303	118	0.0004	0.9996	93.25	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	325,678	234	0.0007	0.9993	93.21	
80.5	322,192		0.0000	1.0000	93.14	
81.5	319,041	43	0.0001	0.9999	93.14	
82.5	318,483		0.0000	1.0000	93.13	
83.5	317,389	916	0.0029	0.9971	93.13	
84.5	315,832	368	0.0012	0.9988	92.86	
85.5	313,163		0.0000	1.0000	92.76	
86.5	315,009	725	0.0023	0.9977	92.76	
87.5	312,104		0.0000	1.0000	92.54	
88.5	310,662		0.0000	1.0000	92.54	
89.5	309,627	18	0.0001	0.9999	92.54	
90.5	306,029		0.0000	1.0000	92.54	
91.5	303,810		0.0000	1.0000	92.54	
92.5	299,311	118	0.0004	0.9996	92.54	
93.5	295,822	227	0.0008	0.9992	92.50	
94.5	287,976	24	0.0001	0.9999	92.43	
95.5	347,712	169	0.0005	0.9995	92.42	
96.5	342,970		0.0000	1.0000	92.38	
97.5	334,693		0.0000	1.0000	92.38	
98.5	331,800		0.0000	1.0000	92.38	
99.5	328,300		0.0000	1.0000	92.38	
100.5	378,844		0.0000	1.0000	92.38	
101.5	305,564		0.0000	1.0000	92.38	
102.5	281,432	18	0.0001	0.9999	92.38	
103.5	267,028		0.0000	1.0000	92.37	
104.5	257,522		0.0000	1.0000	92.37	
105.5	232,207		0.0000	1.0000	92.37	
106.5	216,566		0.0000	1.0000	92.37	
107.5	207,658		0.0000	1.0000	92.37	
108.5	197,862		0.0000	1.0000	92.37	
109.5	190,968		0.0000	1.0000	92.37	
110.5	185,863		0.0000	1.0000	92.37	
111.5	172,179		0.0000	1.0000	92.37	
112.5	150,522		0.0000	1.0000	92.37	
113.5	143,615		0.0000	1.0000	92.37	
114.5	87,925		0.0000	1.0000	92.37	
115.5	66,973		0.0000	1.0000	92.37	
116.5	9,289		0.0000	1.0000	92.37	
117.5	7,802		0.0000	1.0000	92.37	
118.5	6,477		0.0000	1.0000	92.37	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

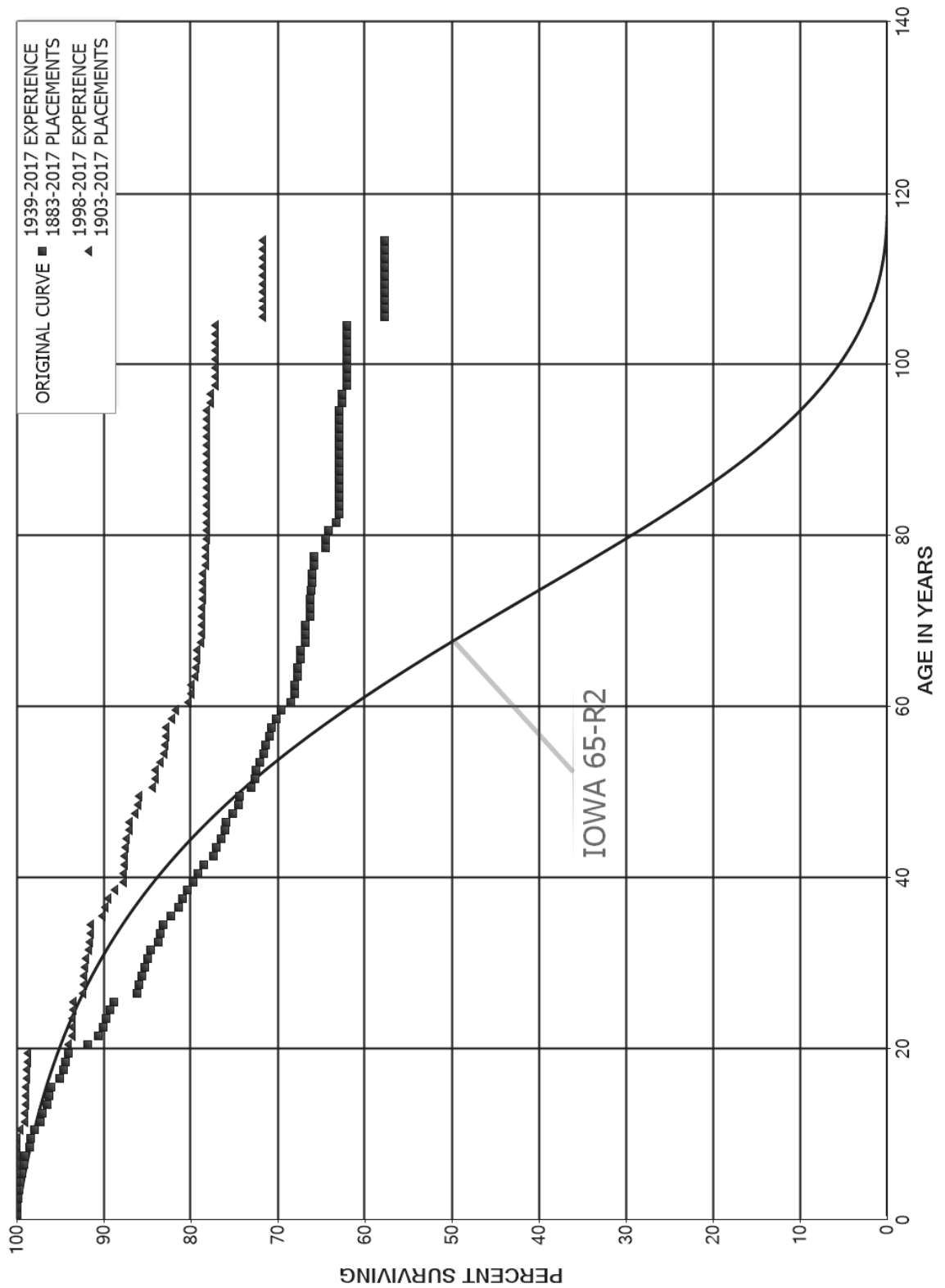
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,290		0.0000	1.0000	92.37
120.5	5,748		0.0000	1.0000	92.37
121.5	5,735		0.0000	1.0000	92.37
122.5	5,619		0.0000	1.0000	92.37
123.5	4,200		0.0000	1.0000	92.37
124.5	4,200		0.0000	1.0000	92.37
125.5	3,867		0.0000	1.0000	92.37
126.5	3,612		0.0000	1.0000	92.37
127.5	3,145		0.0000	1.0000	92.37
128.5	1,505		0.0000	1.0000	92.37
129.5	1,201		0.0000	1.0000	92.37
130.5	899		0.0000	1.0000	92.37
131.5	899		0.0000	1.0000	92.37
132.5	547		0.0000	1.0000	92.37
133.5	547		0.0000	1.0000	92.37
134.5	547		0.0000	1.0000	92.37
135.5	547		0.0000	1.0000	92.37
136.5	535		0.0000	1.0000	92.37
137.5	535		0.0000	1.0000	92.37
138.5	535		0.0000	1.0000	92.37
139.5	535		0.0000	1.0000	92.37
140.5	535		0.0000	1.0000	92.37
141.5					92.37

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,371,059	1,949	0.0003	0.9997	100.00
0.5	7,386,034	4,659	0.0006	0.9994	99.97
1.5	7,400,369	8,182	0.0011	0.9989	99.91
2.5	6,951,437	4,342	0.0006	0.9994	99.80
3.5	6,909,034	11,640	0.0017	0.9983	99.74
4.5	6,724,400	13,675	0.0020	0.9980	99.57
5.5	6,651,516	12,122	0.0018	0.9982	99.37
6.5	6,536,295	6,526	0.0010	0.9990	99.19
7.5	6,485,480	36,357	0.0056	0.9944	99.09
8.5	6,191,671	7,371	0.0012	0.9988	98.53
9.5	5,899,841	25,110	0.0043	0.9957	98.41
10.5	5,522,257	37,702	0.0068	0.9932	98.00
11.5	5,301,883	15,215	0.0029	0.9971	97.33
12.5	5,214,838	31,926	0.0061	0.9939	97.05
13.5	5,085,807	8,962	0.0018	0.9982	96.45
14.5	4,952,700	8,597	0.0017	0.9983	96.28
15.5	4,753,190	52,357	0.0110	0.9890	96.12
16.5	4,573,580	23,461	0.0051	0.9949	95.06
17.5	4,454,888	9,380	0.0021	0.9979	94.57
18.5	4,397,083	13,273	0.0030	0.9970	94.37
19.5	4,094,603	96,523	0.0236	0.9764	94.09
20.5	3,634,547	48,758	0.0134	0.9866	91.87
21.5	3,524,188	22,553	0.0064	0.9936	90.64
22.5	3,400,126	10,391	0.0031	0.9969	90.06
23.5	3,357,500	18,789	0.0056	0.9944	89.78
24.5	3,288,990	17,714	0.0054	0.9946	89.28
25.5	3,433,801	100,210	0.0292	0.9708	88.80
26.5	3,082,353	9,934	0.0032	0.9968	86.21
27.5	3,050,435	9,820	0.0032	0.9968	85.93
28.5	2,973,355	12,465	0.0042	0.9958	85.65
29.5	2,919,444	10,185	0.0035	0.9965	85.29
30.5	2,868,424	14,470	0.0050	0.9950	84.99
31.5	2,794,817	26,421	0.0095	0.9905	84.57
32.5	2,723,984	8,895	0.0033	0.9967	83.77
33.5	2,566,976	9,872	0.0038	0.9962	83.49
34.5	2,346,034	25,302	0.0108	0.9892	83.17
35.5	2,280,120	24,136	0.0106	0.9894	82.27
36.5	2,144,479	11,056	0.0052	0.9948	81.40
37.5	1,888,779	12,659	0.0067	0.9933	80.98
38.5	1,744,920	16,355	0.0094	0.9906	80.44

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,698,625	10,899	0.0064	0.9936	79.69
40.5	1,659,013	13,943	0.0084	0.9916	79.18
41.5	1,583,682	23,195	0.0146	0.9854	78.51
42.5	1,484,673	5,981	0.0040	0.9960	77.36
43.5	1,424,263	9,694	0.0068	0.9932	77.05
44.5	1,366,788	7,678	0.0056	0.9944	76.52
45.5	1,308,993	3,029	0.0023	0.9977	76.09
46.5	1,241,946	11,425	0.0092	0.9908	75.92
47.5	1,207,670	11,532	0.0095	0.9905	75.22
48.5	1,173,221	2,434	0.0021	0.9979	74.50
49.5	1,150,570	19,361	0.0168	0.9832	74.35
50.5	1,105,979	6,687	0.0060	0.9940	73.10
51.5	1,061,032	1,891	0.0018	0.9982	72.65
52.5	993,454	7,030	0.0071	0.9929	72.52
53.5	945,296	5,679	0.0060	0.9940	72.01
54.5	894,343	2,837	0.0032	0.9968	71.58
55.5	888,235	4,592	0.0052	0.9948	71.35
56.5	816,794	3,538	0.0043	0.9957	70.98
57.5	790,905	5,771	0.0073	0.9927	70.68
58.5	710,076	5,281	0.0074	0.9926	70.16
59.5	624,181	10,240	0.0164	0.9836	69.64
60.5	571,546	3,142	0.0055	0.9945	68.50
61.5	527,132	152	0.0003	0.9997	68.12
62.5	474,767	2,592	0.0055	0.9945	68.10
63.5	448,744	346	0.0008	0.9992	67.73
64.5	367,140	1,251	0.0034	0.9966	67.68
65.5	277,004	73	0.0003	0.9997	67.44
66.5	223,113	1,888	0.0085	0.9915	67.43
67.5	182,955	159	0.0009	0.9991	66.86
68.5	149,965		0.0000	1.0000	66.80
69.5	121,620	875	0.0072	0.9928	66.80
70.5	109,915	22	0.0002	0.9998	66.32
71.5	98,868	57	0.0006	0.9994	66.30
72.5	96,353	180	0.0019	0.9981	66.27
73.5	89,326	111	0.0012	0.9988	66.14
74.5	85,693		0.0000	1.0000	66.06
75.5	74,044	262	0.0035	0.9965	66.06
76.5	71,432		0.0000	1.0000	65.83
77.5	69,116	1,358	0.0196	0.9804	65.83
78.5	65,575	25	0.0004	0.9996	64.53

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	63,542	305	0.0048	0.9952	64.51	
80.5	58,485	790	0.0135	0.9865	64.20	
81.5	51,753	308	0.0059	0.9941	63.33	
82.5	49,639		0.0000	1.0000	62.95	
83.5	49,355		0.0000	1.0000	62.95	
84.5	48,948		0.0000	1.0000	62.95	
85.5	46,936		0.0000	1.0000	62.95	
86.5	46,202		0.0000	1.0000	62.95	
87.5	41,783	33	0.0008	0.9992	62.95	
88.5	38,595		0.0000	1.0000	62.90	
89.5	33,208		0.0000	1.0000	62.90	
90.5	28,671		0.0000	1.0000	62.90	
91.5	27,048		0.0000	1.0000	62.90	
92.5	22,109		0.0000	1.0000	62.90	
93.5	21,446		0.0000	1.0000	62.90	
94.5	20,809	93	0.0045	0.9955	62.90	
95.5	18,884		0.0000	1.0000	62.62	
96.5	16,981	141	0.0083	0.9917	62.62	
97.5	16,469		0.0000	1.0000	62.10	
98.5	13,712		0.0000	1.0000	62.10	
99.5	10,888		0.0000	1.0000	62.10	
100.5	9,393		0.0000	1.0000	62.10	
101.5	9,393		0.0000	1.0000	62.10	
102.5	7,201		0.0000	1.0000	62.10	
103.5	5,129		0.0000	1.0000	62.10	
104.5	3,290	230	0.0700	0.9300	62.10	
105.5	2,481		0.0000	1.0000	57.76	
106.5	1,835		0.0000	1.0000	57.76	
107.5	1,530		0.0000	1.0000	57.76	
108.5	1,139		0.0000	1.0000	57.76	
109.5	1,119		0.0000	1.0000	57.76	
110.5	290		0.0000	1.0000	57.76	
111.5	108		0.0000	1.0000	57.76	
112.5	108		0.0000	1.0000	57.76	
113.5	108		0.0000	1.0000	57.76	
114.5					57.76	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,350,474		0.0000	1.0000	100.00
0.5	2,417,626	1,594	0.0007	0.9993	100.00
1.5	2,465,167	1,316	0.0005	0.9995	99.93
2.5	2,103,426		0.0000	1.0000	99.88
3.5	2,100,498	1,934	0.0009	0.9991	99.88
4.5	2,037,053		0.0000	1.0000	99.79
5.5	2,053,416		0.0000	1.0000	99.79
6.5	2,057,396		0.0000	1.0000	99.79
7.5	2,049,795		0.0000	1.0000	99.79
8.5	1,909,784		0.0000	1.0000	99.79
9.5	1,906,984	6,081	0.0032	0.9968	99.79
10.5	1,785,574	10,414	0.0058	0.9942	99.47
11.5	2,002,818		0.0000	1.0000	98.89
12.5	1,980,515	930	0.0005	0.9995	98.89
13.5	1,948,059		0.0000	1.0000	98.84
14.5	2,007,974		0.0000	1.0000	98.84
15.5	1,890,199	1,304	0.0007	0.9993	98.84
16.5	1,920,980		0.0000	1.0000	98.78
17.5	1,977,321	3,369	0.0017	0.9983	98.78
18.5	1,991,286	351	0.0002	0.9998	98.61
19.5	1,707,423	79,506	0.0466	0.9534	98.59
20.5	1,276,489	6,674	0.0052	0.9948	94.00
21.5	1,266,965		0.0000	1.0000	93.51
22.5	1,516,206	288	0.0002	0.9998	93.51
23.5	1,518,644	687	0.0005	0.9995	93.49
24.5	1,550,624		0.0000	1.0000	93.45
25.5	1,744,222	21,873	0.0125	0.9875	93.45
26.5	1,496,203	1,092	0.0007	0.9993	92.28
27.5	1,502,723	1,029	0.0007	0.9993	92.21
28.5	1,457,099	1,343	0.0009	0.9991	92.15
29.5	1,442,595	1,285	0.0009	0.9991	92.06
30.5	1,434,896	5,525	0.0039	0.9961	91.98
31.5	1,420,546	2,547	0.0018	0.9982	91.62
32.5	1,415,772	1,107	0.0008	0.9992	91.46
33.5	1,307,816	453	0.0003	0.9997	91.39
34.5	1,176,335	16,289	0.0138	0.9862	91.36
35.5	1,166,200	4,957	0.0043	0.9957	90.09
36.5	1,181,070	4,644	0.0039	0.9961	89.71
37.5	955,812	8,131	0.0085	0.9915	89.36
38.5	895,489	9,444	0.0105	0.9895	88.60

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	942,553		0.0000	1.0000	87.66
40.5	945,755	1,255	0.0013	0.9987	87.66
41.5	924,685	107	0.0001	0.9999	87.55
42.5	905,288	1,061	0.0012	0.9988	87.54
43.5	894,952	1,057	0.0012	0.9988	87.43
44.5	944,379	3,852	0.0041	0.9959	87.33
45.5	988,850	181	0.0002	0.9998	86.97
46.5	981,708	8,109	0.0083	0.9917	86.96
47.5	993,765	3,986	0.0040	0.9960	86.24
48.5	1,001,590	320	0.0003	0.9997	85.89
49.5	1,004,275	17,891	0.0178	0.9822	85.87
50.5	975,605	3,941	0.0040	0.9960	84.34
51.5	939,896	118	0.0001	0.9999	84.00
52.5	879,658	5,778	0.0066	0.9934	83.98
53.5	840,094	4,880	0.0058	0.9942	83.43
54.5	794,292	1,227	0.0015	0.9985	82.95
55.5	800,411	721	0.0009	0.9991	82.82
56.5	735,000	648	0.0009	0.9991	82.75
57.5	714,438	4,939	0.0069	0.9931	82.67
58.5	636,625	3,997	0.0063	0.9937	82.10
59.5	554,649	9,551	0.0172	0.9828	81.59
60.5	506,446	2,258	0.0045	0.9955	80.18
61.5	469,243	24	0.0001	0.9999	79.82
62.5	418,940	2,411	0.0058	0.9942	79.82
63.5	393,647	346	0.0009	0.9991	79.36
64.5	312,522	377	0.0012	0.9988	79.29
65.5	224,983		0.0000	1.0000	79.19
66.5	172,088	1,062	0.0062	0.9938	79.19
67.5	137,299	159	0.0012	0.9988	78.71
68.5	107,675		0.0000	1.0000	78.61
69.5	84,711		0.0000	1.0000	78.61
70.5	78,566		0.0000	1.0000	78.61
71.5	69,074	57	0.0008	0.9992	78.61
72.5	71,514	30	0.0004	0.9996	78.55
73.5	65,330		0.0000	1.0000	78.52
74.5	62,445		0.0000	1.0000	78.52
75.5	52,310	262	0.0050	0.9950	78.52
76.5	51,527		0.0000	1.0000	78.12
77.5	49,581		0.0000	1.0000	78.12
78.5	50,179	25	0.0005	0.9995	78.12

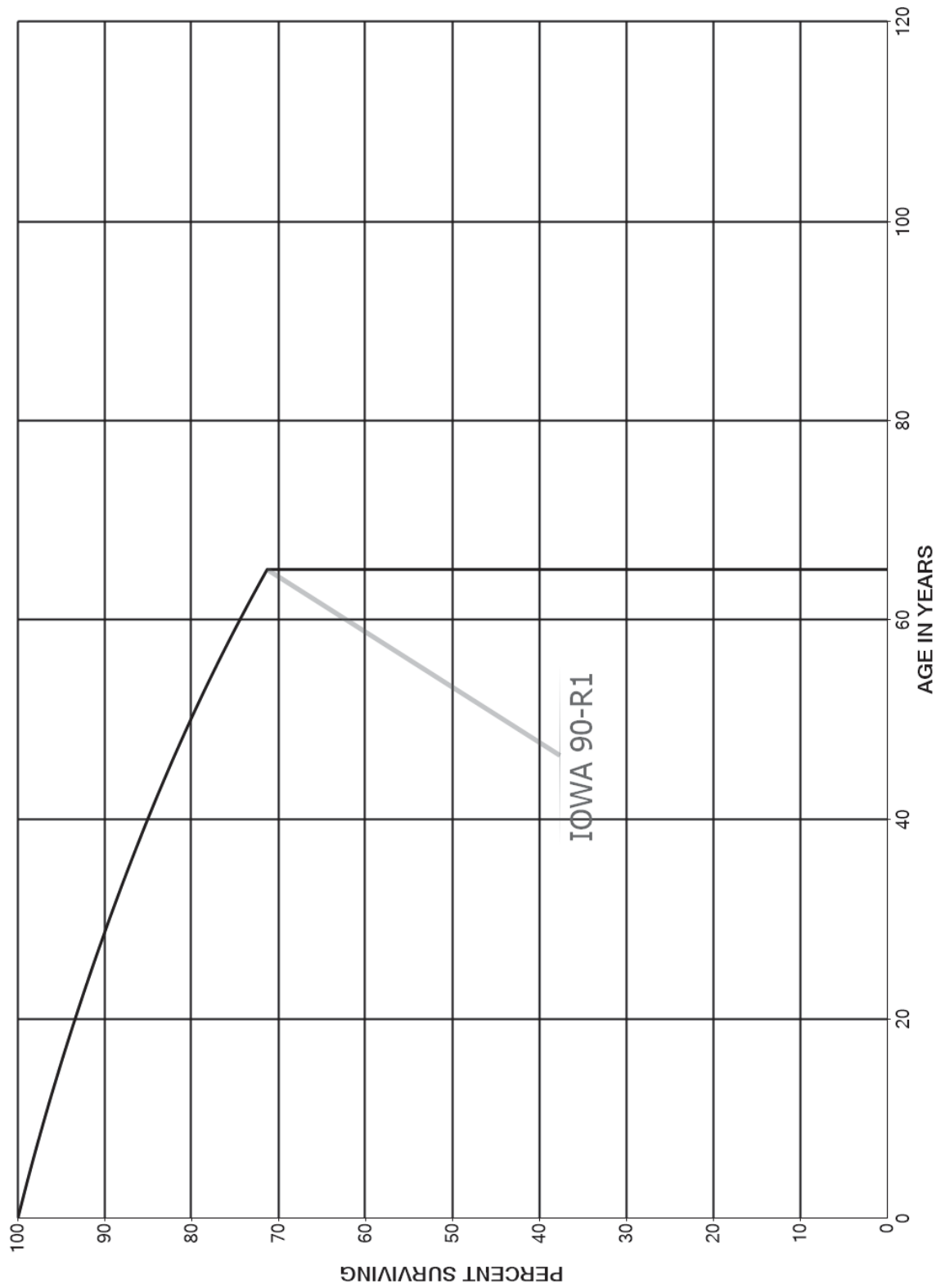
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.02 - STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES

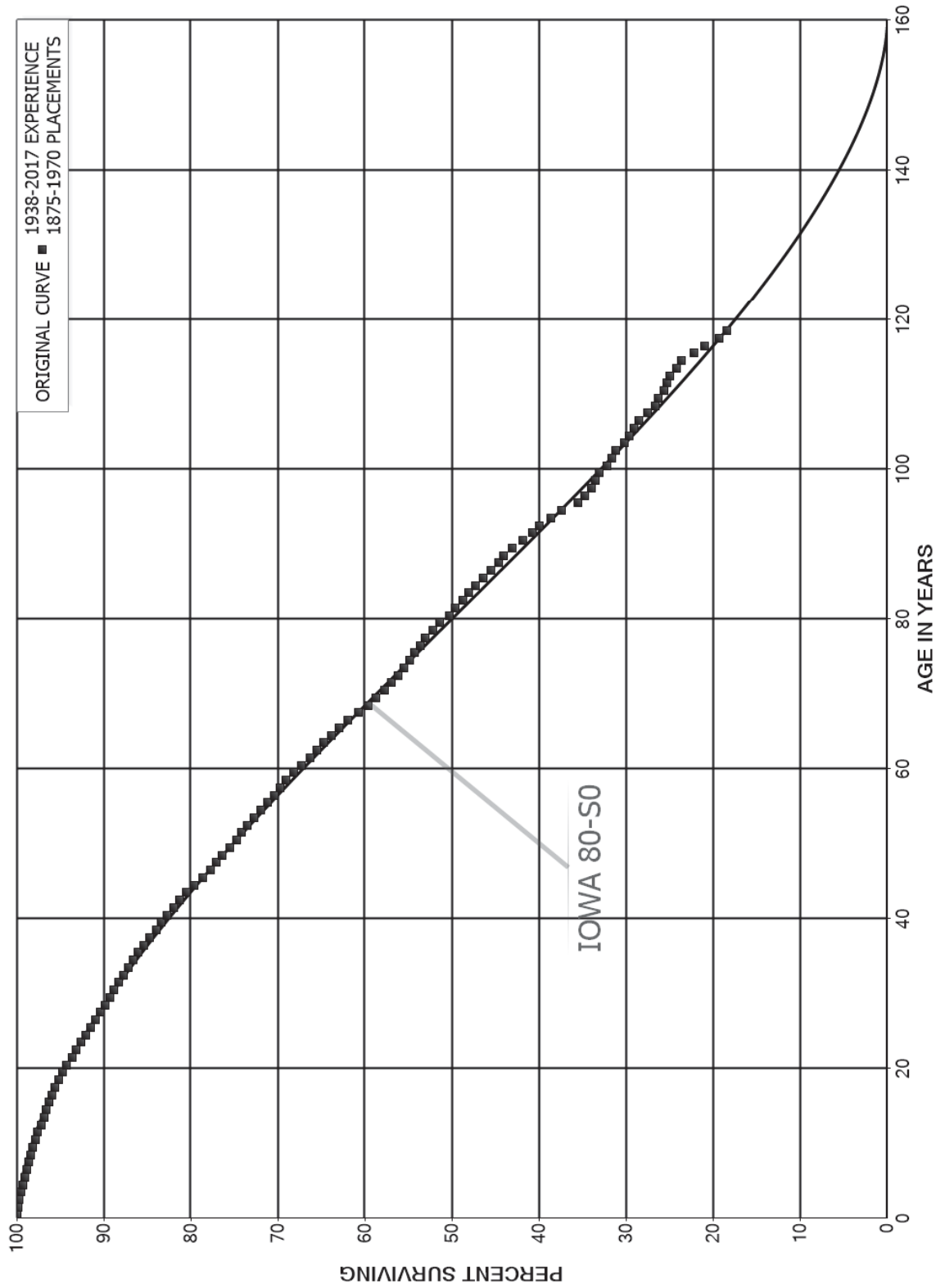
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	51,018		0.0000	1.0000	78.08
80.5	47,761		0.0000	1.0000	78.08
81.5	41,819		0.0000	1.0000	78.08
82.5	42,204		0.0000	1.0000	78.08
83.5	44,194		0.0000	1.0000	78.08
84.5	45,626		0.0000	1.0000	78.08
85.5	44,423		0.0000	1.0000	78.08
86.5	44,335		0.0000	1.0000	78.08
87.5	40,222	33	0.0008	0.9992	78.08
88.5	37,425		0.0000	1.0000	78.02
89.5	32,058		0.0000	1.0000	78.02
90.5	28,350		0.0000	1.0000	78.02
91.5	26,890		0.0000	1.0000	78.02
92.5	22,025		0.0000	1.0000	78.02
93.5	21,362		0.0000	1.0000	78.02
94.5	20,809	93	0.0045	0.9955	78.02
95.5	18,884		0.0000	1.0000	77.67
96.5	16,981	141	0.0083	0.9917	77.67
97.5	16,469		0.0000	1.0000	77.02
98.5	13,712		0.0000	1.0000	77.02
99.5	10,888		0.0000	1.0000	77.02
100.5	9,393		0.0000	1.0000	77.02
101.5	9,393		0.0000	1.0000	77.02
102.5	7,201		0.0000	1.0000	77.02
103.5	5,129		0.0000	1.0000	77.02
104.5	3,290	230	0.0700	0.9300	77.02
105.5	2,481		0.0000	1.0000	71.63
106.5	1,835		0.0000	1.0000	71.63
107.5	1,530		0.0000	1.0000	71.63
108.5	1,139		0.0000	1.0000	71.63
109.5	1,119		0.0000	1.0000	71.63
110.5	290		0.0000	1.0000	71.63
111.5	108		0.0000	1.0000	71.63
112.5	108		0.0000	1.0000	71.63
113.5	108		0.0000	1.0000	71.63
114.5					71.63

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 375.02 - STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES
 SMOOTH SURVIVOR CURVE



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-1970

EXPERIENCE BAND 1938-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	111,038,765	40,386	0.0004	0.9996	100.00
0.5	112,066,536	136,856	0.0012	0.9988	99.96
1.5	112,951,604	184,521	0.0016	0.9984	99.84
2.5	113,532,093	201,400	0.0018	0.9982	99.68
3.5	113,812,615	193,688	0.0017	0.9983	99.50
4.5	114,103,395	252,107	0.0022	0.9978	99.33
5.5	114,542,061	295,565	0.0026	0.9974	99.11
6.5	114,991,263	227,449	0.0020	0.9980	98.86
7.5	115,524,260	285,168	0.0025	0.9975	98.66
8.5	115,786,877	285,919	0.0025	0.9975	98.42
9.5	116,382,427	350,041	0.0030	0.9970	98.17
10.5	116,674,684	320,311	0.0027	0.9973	97.88
11.5	116,829,316	494,145	0.0042	0.9958	97.61
12.5	117,146,466	390,088	0.0033	0.9967	97.20
13.5	117,262,383	366,282	0.0031	0.9969	96.87
14.5	117,299,119	391,992	0.0033	0.9967	96.57
15.5	117,165,429	347,290	0.0030	0.9970	96.25
16.5	117,216,984	409,008	0.0035	0.9965	95.96
17.5	117,202,061	500,065	0.0043	0.9957	95.63
18.5	116,962,490	588,463	0.0050	0.9950	95.22
19.5	116,683,001	604,891	0.0052	0.9948	94.74
20.5	116,493,115	794,367	0.0068	0.9932	94.25
21.5	116,277,046	554,433	0.0048	0.9952	93.61
22.5	116,496,125	696,348	0.0060	0.9940	93.16
23.5	116,097,833	724,497	0.0062	0.9938	92.60
24.5	116,123,600	717,693	0.0062	0.9938	92.03
25.5	115,722,107	649,128	0.0056	0.9944	91.46
26.5	115,435,650	666,235	0.0058	0.9942	90.95
27.5	115,138,745	692,821	0.0060	0.9940	90.42
28.5	114,720,654	710,858	0.0062	0.9938	89.88
29.5	114,522,446	668,956	0.0058	0.9942	89.32
30.5	114,378,909	720,399	0.0063	0.9937	88.80
31.5	114,382,853	696,567	0.0061	0.9939	88.24
32.5	114,398,525	665,985	0.0058	0.9942	87.70
33.5	114,278,541	709,563	0.0062	0.9938	87.19
34.5	114,412,465	797,398	0.0070	0.9930	86.65
35.5	115,119,822	879,909	0.0076	0.9924	86.05
36.5	114,583,317	929,926	0.0081	0.9919	85.39
37.5	114,260,802	948,896	0.0083	0.9917	84.69
38.5	113,511,852	842,301	0.0074	0.9926	83.99

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-1970			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	112,845,166	876,278	0.0078	0.9922	83.37
40.5	112,089,278	973,410	0.0087	0.9913	82.72
41.5	111,155,367	981,230	0.0088	0.9912	82.00
42.5	109,977,382	1,061,752	0.0097	0.9903	81.28
43.5	109,117,144	1,157,392	0.0106	0.9894	80.49
44.5	107,835,263	1,393,401	0.0129	0.9871	79.64
45.5	106,615,670	1,164,740	0.0109	0.9891	78.61
46.5	105,630,096	961,658	0.0091	0.9909	77.75
47.5	100,531,003	881,458	0.0088	0.9912	77.04
48.5	94,156,322	1,073,984	0.0114	0.9886	76.37
49.5	86,829,785	838,478	0.0097	0.9903	75.50
50.5	80,605,953	606,925	0.0075	0.9925	74.77
51.5	74,952,599	746,589	0.0100	0.9900	74.21
52.5	70,249,968	719,275	0.0102	0.9898	73.47
53.5	65,384,278	666,234	0.0102	0.9898	72.71
54.5	60,812,109	690,133	0.0113	0.9887	71.97
55.5	56,180,707	582,167	0.0104	0.9896	71.16
56.5	50,991,204	518,461	0.0102	0.9898	70.42
57.5	47,055,270	446,028	0.0095	0.9905	69.70
58.5	42,208,055	526,380	0.0125	0.9875	69.04
59.5	37,879,358	502,582	0.0133	0.9867	68.18
60.5	34,924,895	496,985	0.0142	0.9858	67.28
61.5	31,658,802	390,804	0.0123	0.9877	66.32
62.5	28,973,224	361,060	0.0125	0.9875	65.50
63.5	27,358,737	366,999	0.0134	0.9866	64.68
64.5	24,435,654	352,433	0.0144	0.9856	63.82
65.5	21,712,359	342,713	0.0158	0.9842	62.90
66.5	19,344,169	370,494	0.0192	0.9808	61.90
67.5	17,750,111	316,286	0.0178	0.9822	60.72
68.5	16,476,816	266,048	0.0161	0.9839	59.64
69.5	15,781,248	241,369	0.0153	0.9847	58.67
70.5	15,063,858	203,835	0.0135	0.9865	57.78
71.5	14,437,716	216,226	0.0150	0.9850	56.99
72.5	14,071,763	162,878	0.0116	0.9884	56.14
73.5	13,704,754	155,399	0.0113	0.9887	55.49
74.5	13,462,653	146,289	0.0109	0.9891	54.86
75.5	13,043,765	166,565	0.0128	0.9872	54.27
76.5	12,305,821	127,087	0.0103	0.9897	53.57
77.5	11,683,109	184,145	0.0158	0.9842	53.02
78.5	11,252,419	168,679	0.0150	0.9850	52.18

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-1970			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,885,703	228,431	0.0210	0.9790	51.40
80.5	10,478,307	136,762	0.0131	0.9869	50.32
81.5	10,283,783	183,584	0.0179	0.9821	49.67
82.5	10,113,799	155,294	0.0154	0.9846	48.78
83.5	9,775,678	147,423	0.0151	0.9849	48.03
84.5	9,570,895	175,109	0.0183	0.9817	47.31
85.5	9,268,524	178,232	0.0192	0.9808	46.44
86.5	8,902,833	178,206	0.0200	0.9800	45.55
87.5	8,524,272	114,600	0.0134	0.9866	44.64
88.5	8,248,019	172,774	0.0209	0.9791	44.04
89.5	7,891,590	231,428	0.0293	0.9707	43.11
90.5	7,469,945	209,424	0.0280	0.9720	41.85
91.5	7,113,938	129,907	0.0183	0.9817	40.68
92.5	6,713,803	227,683	0.0339	0.9661	39.93
93.5	6,336,344	198,954	0.0314	0.9686	38.58
94.5	6,046,536	294,483	0.0487	0.9513	37.37
95.5	7,801,865	168,376	0.0216	0.9784	35.55
96.5	7,515,864	167,618	0.0223	0.9777	34.78
97.5	7,274,094	113,968	0.0157	0.9843	34.00
98.5	7,086,715	87,767	0.0124	0.9876	33.47
99.5	7,034,759	182,346	0.0259	0.9741	33.06
100.5	6,793,153	130,446	0.0192	0.9808	32.20
101.5	6,499,396	78,592	0.0121	0.9879	31.58
102.5	6,319,033	210,340	0.0333	0.9667	31.20
103.5	5,922,581	96,545	0.0163	0.9837	30.16
104.5	5,611,480	121,802	0.0217	0.9783	29.67
105.5	5,111,963	98,128	0.0192	0.9808	29.03
106.5	4,864,937	172,713	0.0355	0.9645	28.47
107.5	4,409,217	138,967	0.0315	0.9685	27.46
108.5	3,866,538	51,617	0.0133	0.9867	26.59
109.5	3,452,408	81,398	0.0236	0.9764	26.24
110.5	2,831,498	37,410	0.0132	0.9868	25.62
111.5	2,695,917	33,906	0.0126	0.9874	25.28
112.5	2,529,230	79,959	0.0316	0.9684	24.96
113.5	2,362,120	49,444	0.0209	0.9791	24.17
114.5	2,159,784	139,259	0.0645	0.9355	23.67
115.5	1,794,895	99,045	0.0552	0.9448	22.14
116.5	1,609,964	126,815	0.0788	0.9212	20.92
117.5	200,906	8,719	0.0434	0.9566	19.27
118.5	170,114	8,315	0.0489	0.9511	18.44

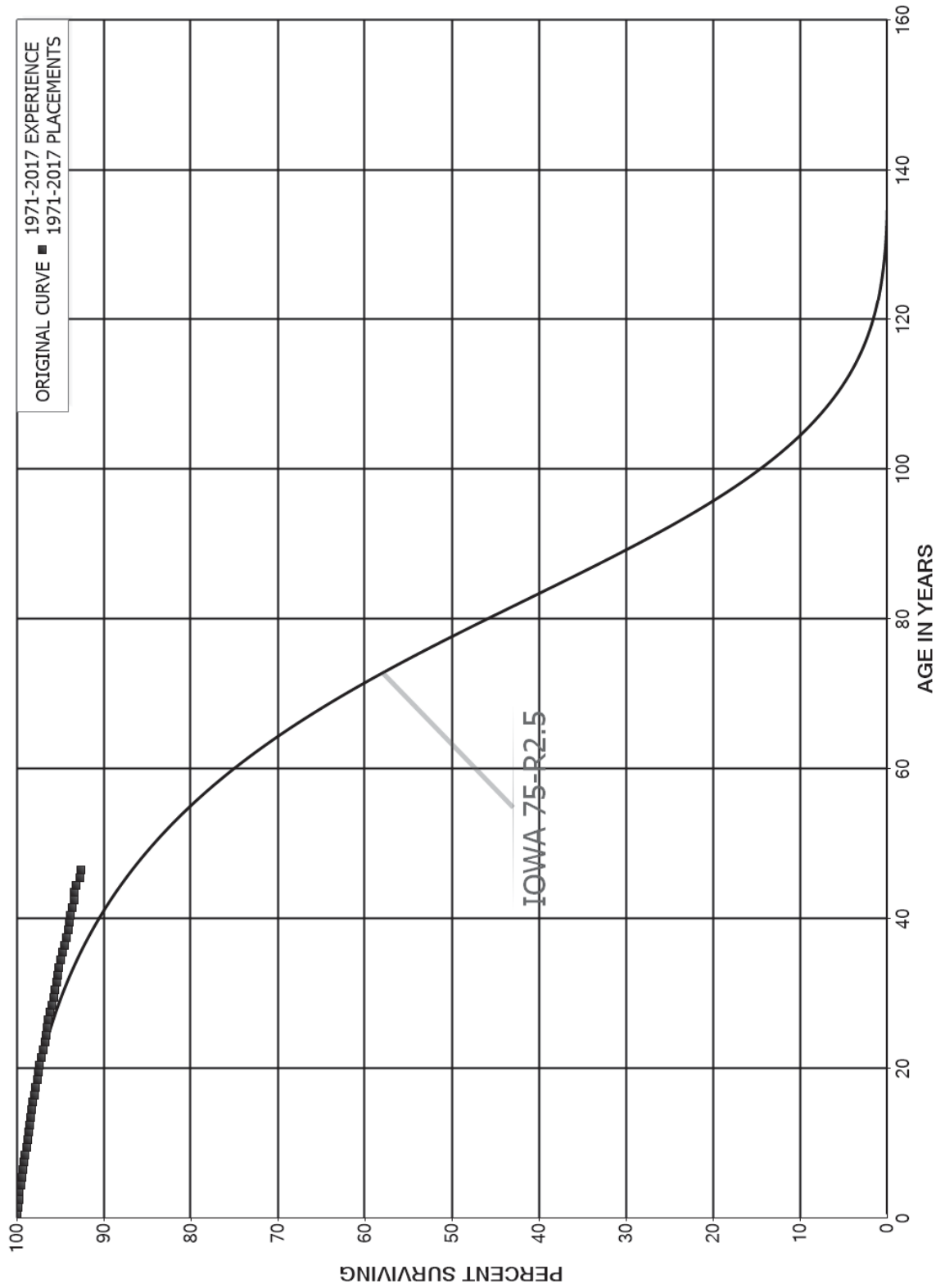
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-1970			EXPERIENCE BAND 1938-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	160,417	11,068	0.0690	0.9310	17.53
120.5	147,535	4,962	0.0336	0.9664	16.32
121.5	116,001	1,479	0.0128	0.9872	15.78
122.5	113,854	1,599	0.0140	0.9860	15.57
123.5	105,933	2,493	0.0235	0.9765	15.36
124.5	102,868	406	0.0039	0.9961	14.99
125.5	102,462	1,930	0.0188	0.9812	14.93
126.5	73,920	1,868	0.0253	0.9747	14.65
127.5	71,856	2,672	0.0372	0.9628	14.28
128.5	48,722	523	0.0107	0.9893	13.75
129.5	37,600	166	0.0044	0.9956	13.60
130.5	37,434	877	0.0234	0.9766	13.54
131.5	36,161	4,808	0.1330	0.8670	13.23
132.5	277	114	0.4111	0.5889	11.47
133.5	163	15	0.0942	0.9058	6.75
134.5	148		0.0000	1.0000	6.12
135.5	148		0.0000	1.0000	6.12
136.5	148	3	0.0176	0.9824	6.12
137.5	145	141	0.9698	0.0302	6.01
138.5	4		0.0000	1.0000	0.18
139.5	4		0.0000	1.0000	0.18
140.5	4		0.0000	1.0000	0.18
141.5					0.18

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1971-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,184,206,109	188,208	0.0002	0.9998	100.00	
0.5	1,097,755,482	1,066,513	0.0010	0.9990	99.98	
1.5	1,040,625,498	1,124,842	0.0011	0.9989	99.89	
2.5	986,770,602	999,377	0.0010	0.9990	99.78	
3.5	946,490,608	1,357,101	0.0014	0.9986	99.68	
4.5	904,044,027	1,031,826	0.0011	0.9989	99.54	
5.5	839,248,205	795,872	0.0009	0.9991	99.42	
6.5	807,266,659	1,208,015	0.0015	0.9985	99.33	
7.5	776,332,736	1,206,056	0.0016	0.9984	99.18	
8.5	747,714,565	1,106,875	0.0015	0.9985	99.02	
9.5	721,295,211	802,971	0.0011	0.9989	98.88	
10.5	690,419,385	1,091,191	0.0016	0.9984	98.77	
11.5	650,433,862	959,845	0.0015	0.9985	98.61	
12.5	608,937,786	673,729	0.0011	0.9989	98.47	
13.5	573,125,947	519,806	0.0009	0.9991	98.36	
14.5	542,142,877	796,391	0.0015	0.9985	98.27	
15.5	510,246,647	835,746	0.0016	0.9984	98.12	
16.5	486,425,454	740,154	0.0015	0.9985	97.96	
17.5	470,655,838	778,099	0.0017	0.9983	97.81	
18.5	453,471,624	867,970	0.0019	0.9981	97.65	
19.5	438,725,947	499,938	0.0011	0.9989	97.47	
20.5	416,891,230	593,108	0.0014	0.9986	97.35	
21.5	399,306,647	1,047,800	0.0026	0.9974	97.22	
22.5	374,814,029	774,799	0.0021	0.9979	96.96	
23.5	349,509,693	412,148	0.0012	0.9988	96.76	
24.5	328,939,611	527,436	0.0016	0.9984	96.65	
25.5	305,416,545	442,488	0.0014	0.9986	96.49	
26.5	280,149,101	647,632	0.0023	0.9977	96.35	
27.5	255,821,256	415,098	0.0016	0.9984	96.13	
28.5	235,885,814	529,037	0.0022	0.9978	95.97	
29.5	218,287,102	364,330	0.0017	0.9983	95.76	
30.5	194,080,214	312,474	0.0016	0.9984	95.60	
31.5	176,621,953	253,497	0.0014	0.9986	95.44	
32.5	153,087,807	273,646	0.0018	0.9982	95.31	
33.5	138,672,417	190,719	0.0014	0.9986	95.14	
34.5	127,855,083	410,419	0.0032	0.9968	95.01	
35.5	113,227,213	261,754	0.0023	0.9977	94.70	
36.5	92,607,760	147,347	0.0016	0.9984	94.48	
37.5	77,377,244	184,929	0.0024	0.9976	94.33	
38.5	65,671,252	108,865	0.0017	0.9983	94.11	

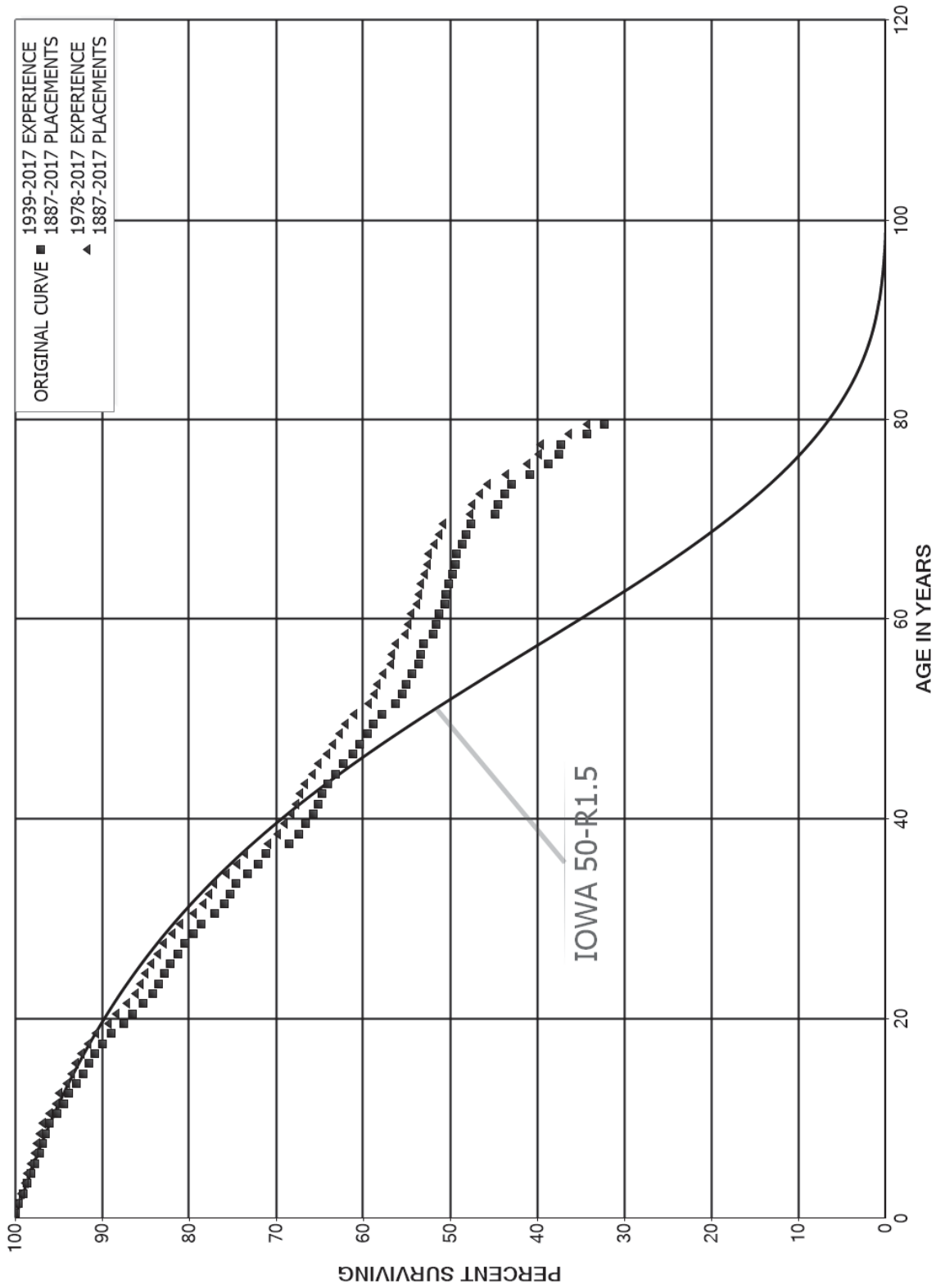
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1971-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,670,358	60,969	0.0010	0.9990	93.95
40.5	49,538,772	140,502	0.0028	0.9972	93.85
41.5	44,784,466	75,901	0.0017	0.9983	93.59
42.5	39,146,597	34,827	0.0009	0.9991	93.43
43.5	29,357,962	54,505	0.0019	0.9981	93.34
44.5	17,410,657	76,782	0.0044	0.9956	93.17
45.5	7,272,216	12,209	0.0017	0.9983	92.76
46.5					92.60

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,102,135	30,865	0.0004	0.9996	100.00
0.5	64,359,371	228,935	0.0036	0.9964	99.96
1.5	63,201,210	335,800	0.0053	0.9947	99.60
2.5	60,514,937	311,789	0.0052	0.9948	99.07
3.5	59,180,543	203,307	0.0034	0.9966	98.56
4.5	56,076,288	296,274	0.0053	0.9947	98.22
5.5	55,048,428	289,497	0.0053	0.9947	97.70
6.5	52,724,168	184,678	0.0035	0.9965	97.19
7.5	51,856,894	212,228	0.0041	0.9959	96.85
8.5	48,426,756	208,568	0.0043	0.9957	96.45
9.5	43,496,509	385,557	0.0089	0.9911	96.04
10.5	41,843,497	370,573	0.0089	0.9911	95.19
11.5	37,163,684	206,492	0.0056	0.9944	94.34
12.5	36,562,979	360,785	0.0099	0.9901	93.82
13.5	35,320,885	270,275	0.0077	0.9923	92.89
14.5	34,057,498	232,138	0.0068	0.9932	92.18
15.5	32,698,753	250,160	0.0077	0.9923	91.55
16.5	30,619,654	300,847	0.0098	0.9902	90.85
17.5	29,652,381	324,422	0.0109	0.9891	89.96
18.5	28,583,232	480,937	0.0168	0.9832	88.98
19.5	27,535,850	302,580	0.0110	0.9890	87.48
20.5	26,282,752	360,637	0.0137	0.9863	86.52
21.5	25,534,113	344,438	0.0135	0.9865	85.33
22.5	24,354,490	195,558	0.0080	0.9920	84.18
23.5	23,015,998	171,635	0.0075	0.9925	83.50
24.5	22,108,377	202,194	0.0091	0.9909	82.88
25.5	21,378,276	216,113	0.0101	0.9899	82.12
26.5	19,120,716	179,845	0.0094	0.9906	81.29
27.5	17,945,169	217,681	0.0121	0.9879	80.53
28.5	16,753,474	195,717	0.0117	0.9883	79.55
29.5	15,571,005	303,160	0.0195	0.9805	78.62
30.5	14,278,981	201,804	0.0141	0.9859	77.09
31.5	13,103,607	132,624	0.0101	0.9899	76.00
32.5	11,726,325	88,106	0.0075	0.9925	75.23
33.5	10,782,859	203,582	0.0189	0.9811	74.67
34.5	9,807,958	162,009	0.0165	0.9835	73.26
35.5	8,585,401	109,578	0.0128	0.9872	72.05
36.5	7,051,338	254,923	0.0362	0.9638	71.13
37.5	6,374,022	111,074	0.0174	0.9826	68.56
38.5	5,784,191	67,006	0.0116	0.9884	67.36

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,286,056	65,275	0.0123	0.9877	66.58
40.5	4,947,289	45,082	0.0091	0.9909	65.76
41.5	4,350,449	32,322	0.0074	0.9926	65.16
42.5	4,023,593	38,596	0.0096	0.9904	64.68
43.5	3,690,868	53,478	0.0145	0.9855	64.06
44.5	3,373,513	47,726	0.0141	0.9859	63.13
45.5	3,004,174	49,718	0.0165	0.9835	62.23
46.5	2,755,297	35,944	0.0130	0.9870	61.20
47.5	2,607,388	38,829	0.0149	0.9851	60.41
48.5	2,411,374	28,249	0.0117	0.9883	59.51
49.5	2,202,918	37,793	0.0172	0.9828	58.81
50.5	2,043,112	53,377	0.0261	0.9739	57.80
51.5	1,881,766	26,260	0.0140	0.9860	56.29
52.5	1,762,142	14,436	0.0082	0.9918	55.50
53.5	1,650,687	18,776	0.0114	0.9886	55.05
54.5	1,533,979	21,533	0.0140	0.9860	54.42
55.5	1,375,274	5,953	0.0043	0.9957	53.66
56.5	1,256,097	9,004	0.0072	0.9928	53.43
57.5	1,167,289	22,818	0.0195	0.9805	53.04
58.5	1,043,448	7,199	0.0069	0.9931	52.01
59.5	818,350	5,154	0.0063	0.9937	51.65
60.5	716,414	9,186	0.0128	0.9872	51.32
61.5	626,150	2,641	0.0042	0.9958	50.67
62.5	516,273	2,977	0.0058	0.9942	50.45
63.5	447,963	3,406	0.0076	0.9924	50.16
64.5	316,789	2,290	0.0072	0.9928	49.78
65.5	229,772	774	0.0034	0.9966	49.42
66.5	169,194	2,187	0.0129	0.9871	49.25
67.5	132,542	1,257	0.0095	0.9905	48.62
68.5	110,308	1,161	0.0105	0.9895	48.16
69.5	102,529	6,164	0.0601	0.9399	47.65
70.5	89,884	535	0.0059	0.9941	44.78
71.5	86,664	1,592	0.0184	0.9816	44.52
72.5	82,622	1,491	0.0180	0.9820	43.70
73.5	83,265	3,925	0.0471	0.9529	42.91
74.5	76,796	4,087	0.0532	0.9468	40.89
75.5	68,958	2,193	0.0318	0.9682	38.71
76.5	67,194	411	0.0061	0.9939	37.48
77.5	64,279	5,196	0.0808	0.9192	37.25
78.5	59,434	3,440	0.0579	0.9421	34.24

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	48,929	2,812	0.0575	0.9425	32.26	
80.5	40,141	1,055	0.0263	0.9737	30.41	
81.5	37,830	868	0.0230	0.9770	29.61	
82.5	34,841	621	0.0178	0.9822	28.93	
83.5	31,562	816	0.0259	0.9741	28.41	
84.5	30,623	612	0.0200	0.9800	27.68	
85.5	28,984	76	0.0026	0.9974	27.12	
86.5	28,729	104	0.0036	0.9964	27.05	
87.5	29,317	267	0.0091	0.9909	26.95	
88.5	25,495	357	0.0140	0.9860	26.71	
89.5	19,387	57	0.0029	0.9971	26.34	
90.5	17,804	27	0.0015	0.9985	26.26	
91.5	17,723	63	0.0035	0.9965	26.22	
92.5	14,918		0.0000	1.0000	26.13	
93.5	11,907		0.0000	1.0000	26.13	
94.5	10,551	46	0.0044	0.9956	26.13	
95.5	9,707		0.0000	1.0000	26.01	
96.5	9,237	7	0.0008	0.9992	26.01	
97.5	9,189		0.0000	1.0000	25.99	
98.5	8,097		0.0000	1.0000	25.99	
99.5	8,008		0.0000	1.0000	25.99	
100.5	8,026		0.0000	1.0000	25.99	
101.5	8,026	199	0.0247	0.9753	25.99	
102.5	6,559		0.0000	1.0000	25.35	
103.5	2,017		0.0000	1.0000	25.35	
104.5	1,430		0.0000	1.0000	25.35	
105.5	1,400	228	0.1628	0.8372	25.35	
106.5	973		0.0000	1.0000	21.22	
107.5	622		0.0000	1.0000	21.22	
108.5	622		0.0000	1.0000	21.22	
109.5	622		0.0000	1.0000	21.22	
110.5	589		0.0000	1.0000	21.22	
111.5	522		0.0000	1.0000	21.22	
112.5	510		0.0000	1.0000	21.22	
113.5	510		0.0000	1.0000	21.22	
114.5	510		0.0000	1.0000	21.22	
115.5	388		0.0000	1.0000	21.22	
116.5	239		0.0000	1.0000	21.22	
117.5	99		0.0000	1.0000	21.22	
118.5	99		0.0000	1.0000	21.22	
119.5					21.22	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,055,122	13,780	0.0002	0.9998	100.00
0.5	54,627,059	150,448	0.0028	0.9972	99.98
1.5	53,731,519	259,808	0.0048	0.9952	99.70
2.5	51,966,845	244,516	0.0047	0.9953	99.22
3.5	51,080,775	129,228	0.0025	0.9975	98.75
4.5	48,545,665	225,955	0.0047	0.9953	98.50
5.5	48,018,201	224,577	0.0047	0.9953	98.04
6.5	46,159,329	114,490	0.0025	0.9975	97.59
7.5	45,563,425	134,937	0.0030	0.9970	97.34
8.5	42,441,062	140,182	0.0033	0.9967	97.06
9.5	37,827,909	295,640	0.0078	0.9922	96.74
10.5	36,392,045	285,807	0.0079	0.9921	95.98
11.5	31,971,336	128,132	0.0040	0.9960	95.23
12.5	31,622,769	292,506	0.0092	0.9908	94.84
13.5	30,694,342	175,034	0.0057	0.9943	93.97
14.5	29,834,927	151,374	0.0051	0.9949	93.43
15.5	28,816,003	192,965	0.0067	0.9933	92.96
16.5	27,052,608	236,542	0.0087	0.9913	92.33
17.5	26,370,967	262,282	0.0099	0.9901	91.53
18.5	25,686,067	416,367	0.0162	0.9838	90.62
19.5	25,106,494	247,408	0.0099	0.9901	89.15
20.5	24,127,745	318,937	0.0132	0.9868	88.27
21.5	23,637,575	291,989	0.0124	0.9876	87.10
22.5	22,724,011	141,312	0.0062	0.9938	86.03
23.5	21,586,269	129,876	0.0060	0.9940	85.49
24.5	20,974,916	167,928	0.0080	0.9920	84.98
25.5	20,512,908	198,923	0.0097	0.9903	84.30
26.5	18,454,773	154,529	0.0084	0.9916	83.48
27.5	17,392,355	199,652	0.0115	0.9885	82.78
28.5	16,291,572	181,990	0.0112	0.9888	81.83
29.5	15,154,104	292,430	0.0193	0.9807	80.92
30.5	13,894,754	187,007	0.0135	0.9865	79.35
31.5	12,739,306	116,825	0.0092	0.9908	78.29
32.5	11,383,891	77,402	0.0068	0.9932	77.57
33.5	10,455,867	195,418	0.0187	0.9813	77.04
34.5	9,494,387	150,918	0.0159	0.9841	75.60
35.5	8,293,551	93,786	0.0113	0.9887	74.40
36.5	6,787,338	246,451	0.0363	0.9637	73.56
37.5	6,128,566	102,717	0.0168	0.9832	70.89
38.5	5,552,482	58,468	0.0105	0.9895	69.70

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,078,386	57,919	0.0114	0.9886	68.97
40.5	4,756,825	40,634	0.0085	0.9915	68.18
41.5	4,170,318	28,101	0.0067	0.9933	67.60
42.5	3,855,165	30,705	0.0080	0.9920	67.14
43.5	3,538,304	45,166	0.0128	0.9872	66.61
44.5	3,230,816	35,598	0.0110	0.9890	65.76
45.5	2,878,354	42,031	0.0146	0.9854	65.03
46.5	2,641,347	29,009	0.0110	0.9890	64.08
47.5	2,506,014	31,381	0.0125	0.9875	63.38
48.5	2,326,674	24,749	0.0106	0.9894	62.58
49.5	2,132,497	35,134	0.0165	0.9835	61.92
50.5	1,979,034	51,183	0.0259	0.9741	60.90
51.5	1,821,477	21,202	0.0116	0.9884	59.32
52.5	1,711,208	11,538	0.0067	0.9933	58.63
53.5	1,615,422	17,873	0.0111	0.9889	58.24
54.5	1,504,430	21,379	0.0142	0.9858	57.59
55.5	1,347,838	4,814	0.0036	0.9964	56.77
56.5	1,231,185	8,098	0.0066	0.9934	56.57
57.5	1,144,655	22,358	0.0195	0.9805	56.20
58.5	1,023,029	6,955	0.0068	0.9932	55.10
59.5	799,838	4,895	0.0061	0.9939	54.73
60.5	699,029	8,854	0.0127	0.9873	54.39
61.5	609,592	2,371	0.0039	0.9961	53.70
62.5	502,396	2,482	0.0049	0.9951	53.49
63.5	441,886	3,207	0.0073	0.9927	53.23
64.5	312,098	2,013	0.0064	0.9936	52.84
65.5	225,416	624	0.0028	0.9972	52.50
66.5	165,609	2,139	0.0129	0.9871	52.36
67.5	129,369	1,133	0.0088	0.9912	51.68
68.5	107,805	1,015	0.0094	0.9906	51.23
69.5	100,204	6,156	0.0614	0.9386	50.75
70.5	87,664	485	0.0055	0.9945	47.63
71.5	84,668	1,592	0.0188	0.9812	47.37
72.5	81,119	1,471	0.0181	0.9819	46.47
73.5	81,950	3,916	0.0478	0.9522	45.63
74.5	75,661	4,087	0.0540	0.9460	43.45
75.5	67,898	2,193	0.0323	0.9677	41.10
76.5	66,140	411	0.0062	0.9938	39.78
77.5	63,455	5,196	0.0819	0.9181	39.53
78.5	58,867	3,440	0.0584	0.9416	36.29

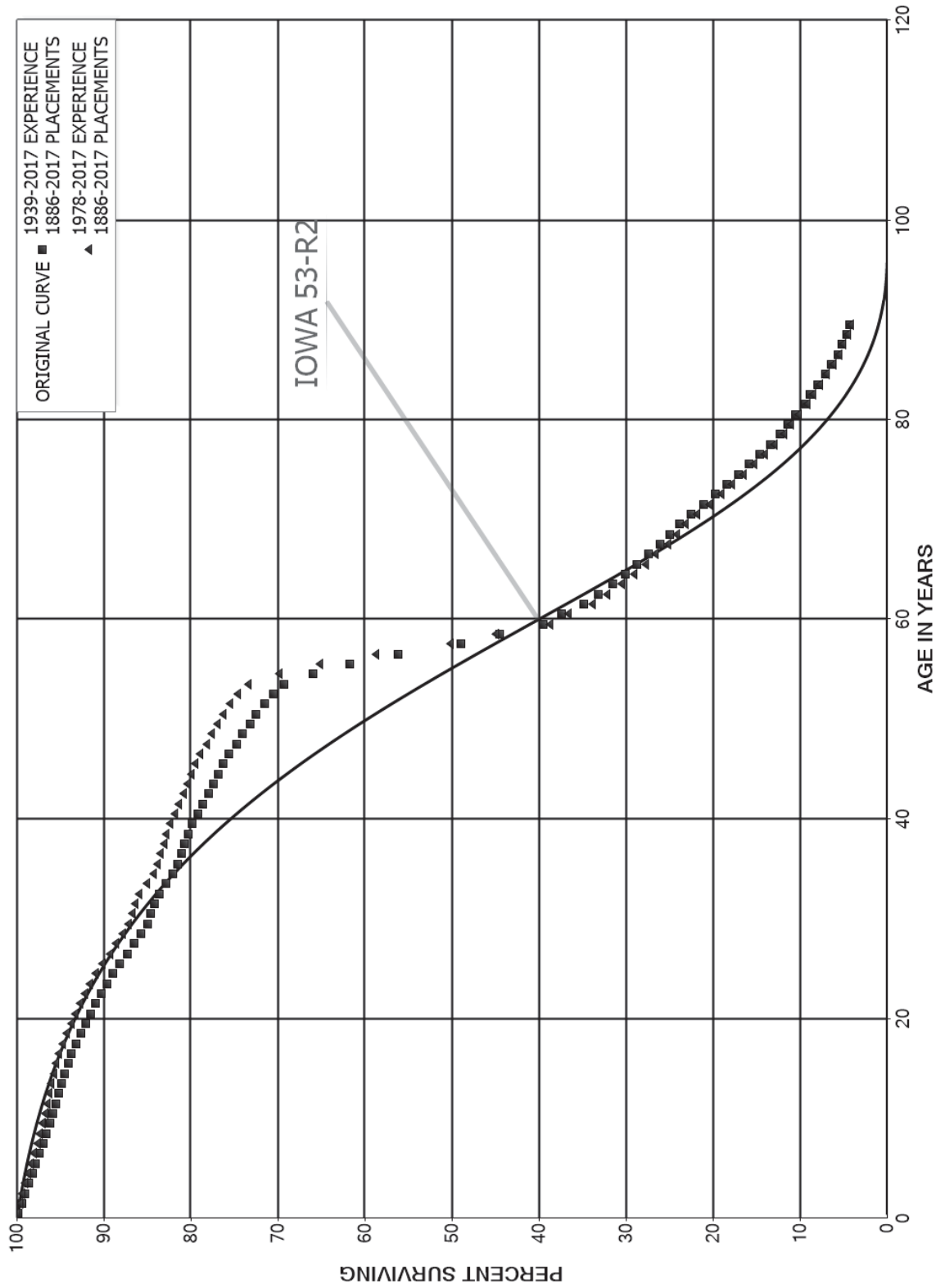
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	48,508	2,812	0.0580	0.9420	34.17	
80.5	39,747	1,055	0.0265	0.9735	32.19	
81.5	37,435	868	0.0232	0.9768	31.34	
82.5	34,597	621	0.0180	0.9820	30.61	
83.5	31,318	816	0.0261	0.9739	30.06	
84.5	30,262	495	0.0164	0.9836	29.28	
85.5	28,740	76	0.0026	0.9974	28.80	
86.5	28,516	104	0.0036	0.9964	28.72	
87.5	29,118	267	0.0092	0.9908	28.62	
88.5	25,296	357	0.0141	0.9859	28.35	
89.5	19,188	57	0.0030	0.9970	27.95	
90.5	17,804	27	0.0015	0.9985	27.87	
91.5	17,723	63	0.0035	0.9965	27.83	
92.5	14,918		0.0000	1.0000	27.73	
93.5	11,907		0.0000	1.0000	27.73	
94.5	10,551	46	0.0044	0.9956	27.73	
95.5	9,707		0.0000	1.0000	27.61	
96.5	9,237	7	0.0008	0.9992	27.61	
97.5	9,189		0.0000	1.0000	27.59	
98.5	8,097		0.0000	1.0000	27.59	
99.5	8,008		0.0000	1.0000	27.59	
100.5	8,026		0.0000	1.0000	27.59	
101.5	8,026	199	0.0247	0.9753	27.59	
102.5	6,559		0.0000	1.0000	26.91	
103.5	2,017		0.0000	1.0000	26.91	
104.5	1,430		0.0000	1.0000	26.91	
105.5	1,400	228	0.1628	0.8372	26.91	
106.5	973		0.0000	1.0000	22.53	
107.5	622		0.0000	1.0000	22.53	
108.5	622		0.0000	1.0000	22.53	
109.5	622		0.0000	1.0000	22.53	
110.5	589		0.0000	1.0000	22.53	
111.5	522		0.0000	1.0000	22.53	
112.5	510		0.0000	1.0000	22.53	
113.5	510		0.0000	1.0000	22.53	
114.5	510		0.0000	1.0000	22.53	
115.5	388		0.0000	1.0000	22.53	
116.5	239		0.0000	1.0000	22.53	
117.5	99		0.0000	1.0000	22.53	
118.5	99		0.0000	1.0000	22.53	
119.5					22.53	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 380.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	578,327,504	971,486	0.0017	0.9983	100.00
0.5	556,235,877	2,442,554	0.0044	0.9956	99.83
1.5	532,886,309	2,027,054	0.0038	0.9962	99.39
2.5	515,241,485	2,108,215	0.0041	0.9959	99.02
3.5	493,661,797	1,994,780	0.0040	0.9960	98.61
4.5	481,080,258	1,944,066	0.0040	0.9960	98.21
5.5	461,572,292	1,971,914	0.0043	0.9957	97.82
6.5	445,709,548	2,214,411	0.0050	0.9950	97.40
7.5	437,811,461	1,572,302	0.0036	0.9964	96.91
8.5	425,488,022	1,585,773	0.0037	0.9963	96.57
9.5	413,537,089	1,603,469	0.0039	0.9961	96.21
10.5	400,020,945	1,361,711	0.0034	0.9966	95.83
11.5	387,130,492	1,388,171	0.0036	0.9964	95.51
12.5	370,744,053	1,308,822	0.0035	0.9965	95.16
13.5	353,236,785	1,219,702	0.0035	0.9965	94.83
14.5	340,101,470	1,409,234	0.0041	0.9959	94.50
15.5	327,506,863	1,348,024	0.0041	0.9959	94.11
16.5	312,347,454	1,722,456	0.0055	0.9945	93.72
17.5	305,941,479	1,755,203	0.0057	0.9943	93.20
18.5	292,071,759	2,011,543	0.0069	0.9931	92.67
19.5	282,796,165	1,668,508	0.0059	0.9941	92.03
20.5	263,518,727	1,664,531	0.0063	0.9937	91.49
21.5	251,260,561	1,702,015	0.0068	0.9932	90.91
22.5	237,866,993	1,703,044	0.0072	0.9928	90.29
23.5	222,366,621	1,744,976	0.0078	0.9922	89.65
24.5	209,749,518	1,893,176	0.0090	0.9910	88.94
25.5	191,824,258	1,881,201	0.0098	0.9902	88.14
26.5	180,169,273	1,580,882	0.0088	0.9912	87.28
27.5	165,594,166	1,505,227	0.0091	0.9909	86.51
28.5	158,630,489	1,326,579	0.0084	0.9916	85.73
29.5	147,178,369	708,745	0.0048	0.9952	85.01
30.5	129,544,319	593,216	0.0046	0.9954	84.60
31.5	123,954,425	823,804	0.0066	0.9934	84.21
32.5	111,579,653	1,117,010	0.0100	0.9900	83.65
33.5	99,051,855	952,821	0.0096	0.9904	82.81
34.5	92,120,507	579,675	0.0063	0.9937	82.02
35.5	82,289,621	388,217	0.0047	0.9953	81.50
36.5	70,548,907	387,978	0.0055	0.9945	81.12
37.5	63,385,428	289,337	0.0046	0.9954	80.67
38.5	57,025,583	343,919	0.0060	0.9940	80.30

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,736,789	384,187	0.0077	0.9923	79.82
40.5	45,890,337	341,579	0.0074	0.9926	79.20
41.5	41,994,298	323,808	0.0077	0.9923	78.61
42.5	38,994,047	286,151	0.0073	0.9927	78.01
43.5	36,030,810	257,186	0.0071	0.9929	77.43
44.5	33,145,898	255,064	0.0077	0.9923	76.88
45.5	30,130,548	275,790	0.0092	0.9908	76.29
46.5	27,027,977	293,530	0.0109	0.9891	75.59
47.5	23,965,445	236,740	0.0099	0.9901	74.77
48.5	21,448,989	235,958	0.0110	0.9890	74.03
49.5	18,970,996	192,618	0.0102	0.9898	73.22
50.5	17,183,248	224,150	0.0130	0.9870	72.47
51.5	15,208,543	207,635	0.0137	0.9863	71.53
52.5	13,297,735	246,526	0.0185	0.9815	70.55
53.5	11,597,688	549,785	0.0474	0.9526	69.24
54.5	9,610,380	615,119	0.0640	0.9360	65.96
55.5	7,967,478	723,004	0.0907	0.9093	61.74
56.5	6,150,178	790,328	0.1285	0.8715	56.14
57.5	4,468,880	404,382	0.0905	0.9095	48.92
58.5	3,414,627	386,679	0.1132	0.8868	44.50
59.5	2,769,796	144,915	0.0523	0.9477	39.46
60.5	2,419,773	162,285	0.0671	0.9329	37.39
61.5	2,092,440	99,695	0.0476	0.9524	34.89
62.5	1,869,092	96,445	0.0516	0.9484	33.22
63.5	1,676,169	75,869	0.0453	0.9547	31.51
64.5	1,545,090	71,805	0.0465	0.9535	30.08
65.5	1,433,772	62,118	0.0433	0.9567	28.68
66.5	1,334,576	68,152	0.0511	0.9489	27.44
67.5	1,234,139	53,933	0.0437	0.9563	26.04
68.5	1,144,560	49,539	0.0433	0.9567	24.90
69.5	1,061,195	60,597	0.0571	0.9429	23.82
70.5	976,526	60,523	0.0620	0.9380	22.46
71.5	900,893	58,795	0.0653	0.9347	21.07
72.5	838,470	54,772	0.0653	0.9347	19.70
73.5	776,383	55,554	0.0716	0.9284	18.41
74.5	716,573	51,794	0.0723	0.9277	17.09
75.5	656,145	50,977	0.0777	0.9223	15.86
76.5	591,313	47,701	0.0807	0.9193	14.63
77.5	537,318	47,208	0.0879	0.9121	13.45
78.5	485,672	34,525	0.0711	0.9289	12.26

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	449,639	34,091	0.0758	0.9242	11.39
80.5	412,511	42,876	0.1039	0.8961	10.53
81.5	366,837	23,819	0.0649	0.9351	9.43
82.5	341,630	34,358	0.1006	0.8994	8.82
83.5	305,981	31,578	0.1032	0.8968	7.93
84.5	272,641	29,365	0.1077	0.8923	7.12
85.5	240,825	27,427	0.1139	0.8861	6.35
86.5	210,905	17,570	0.0833	0.9167	5.63
87.5	189,753	19,698	0.1038	0.8962	5.16
88.5	167,396	12,720	0.0760	0.9240	4.62
89.5	151,630	18,910	0.1247	0.8753	4.27
90.5	130,098	9,158	0.0704	0.9296	3.74
91.5	117,959	11,368	0.0964	0.9036	3.48
92.5	105,031	4,011	0.0382	0.9618	3.14
93.5	99,560	7,043	0.0707	0.9293	3.02
94.5	90,970	3,194	0.0351	0.9649	2.81
95.5	86,693	2,831	0.0327	0.9673	2.71
96.5	81,530	2,633	0.0323	0.9677	2.62
97.5	76,312	1,001	0.0131	0.9869	2.53
98.5	72,890	2,664	0.0365	0.9635	2.50
99.5	68,099	1,919	0.0282	0.9718	2.41
100.5	63,385	2,712	0.0428	0.9572	2.34
101.5	56,122	2,281	0.0406	0.9594	2.24
102.5	52,340	7,591	0.1450	0.8550	2.15
103.5	44,748	6,106	0.1365	0.8635	1.84
104.5	38,642	5,527	0.1430	0.8570	1.59
105.5	33,115	4,951	0.1495	0.8505	1.36
106.5	28,164	7,578	0.2691	0.7309	1.16
107.5	20,586	1,405	0.0683	0.9317	0.85
108.5	18,837	324	0.0172	0.9828	0.79
109.5	15,528	16	0.0010	0.9990	0.77
110.5	11,378		0.0000	1.0000	0.77
111.5	7,553	1	0.0001	0.9999	0.77
112.5	3,539		0.0000	1.0000	0.77
113.5	2,595		0.0000	1.0000	0.77
114.5	2,052		0.0000	1.0000	0.77
115.5	1,653		0.0000	1.0000	0.77
116.5	15		0.0000	1.0000	0.77
117.5					0.77

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	498,240,405	830,272	0.0017	0.9983	100.00
0.5	480,960,443	1,486,181	0.0031	0.9969	99.83
1.5	465,049,419	1,300,036	0.0028	0.9972	99.52
2.5	452,426,135	1,476,673	0.0033	0.9967	99.25
3.5	435,974,263	1,405,054	0.0032	0.9968	98.92
4.5	427,954,663	1,409,838	0.0033	0.9967	98.60
5.5	413,101,428	1,458,385	0.0035	0.9965	98.28
6.5	401,439,959	1,735,146	0.0043	0.9957	97.93
7.5	397,563,769	1,116,711	0.0028	0.9972	97.51
8.5	388,617,021	1,131,206	0.0029	0.9971	97.23
9.5	380,099,005	1,176,160	0.0031	0.9969	96.95
10.5	369,022,399	926,951	0.0025	0.9975	96.65
11.5	358,838,212	965,994	0.0027	0.9973	96.41
12.5	345,062,136	876,731	0.0025	0.9975	96.15
13.5	329,788,115	810,150	0.0025	0.9975	95.91
14.5	319,037,771	1,012,911	0.0032	0.9968	95.67
15.5	308,287,842	968,280	0.0031	0.9969	95.37
16.5	295,143,947	1,347,386	0.0046	0.9954	95.07
17.5	290,542,063	1,411,819	0.0049	0.9951	94.63
18.5	278,431,920	1,679,644	0.0060	0.9940	94.17
19.5	270,694,030	1,363,836	0.0050	0.9950	93.60
20.5	252,802,771	1,390,335	0.0055	0.9945	93.13
21.5	241,939,237	1,444,835	0.0060	0.9940	92.62
22.5	229,687,870	1,474,282	0.0064	0.9936	92.07
23.5	214,957,956	1,525,815	0.0071	0.9929	91.48
24.5	203,048,152	1,708,161	0.0084	0.9916	90.83
25.5	185,776,391	1,719,346	0.0093	0.9907	90.06
26.5	174,672,526	1,436,837	0.0082	0.9918	89.23
27.5	160,537,992	1,386,925	0.0086	0.9914	88.50
28.5	153,941,517	1,218,828	0.0079	0.9921	87.73
29.5	142,824,721	611,432	0.0043	0.9957	87.04
30.5	125,439,334	501,664	0.0040	0.9960	86.66
31.5	119,971,498	735,056	0.0061	0.9939	86.32
32.5	107,665,299	1,031,328	0.0096	0.9904	85.79
33.5	95,239,268	861,397	0.0090	0.9910	84.97
34.5	88,393,250	490,726	0.0056	0.9944	84.20
35.5	78,745,904	309,657	0.0039	0.9961	83.73
36.5	67,210,027	316,125	0.0047	0.9953	83.40
37.5	60,139,483	220,614	0.0037	0.9963	83.01
38.5	53,944,163	274,044	0.0051	0.9949	82.70

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,827,477	313,115	0.0067	0.9933	82.28
40.5	43,127,353	265,414	0.0062	0.9938	81.73
41.5	39,352,448	243,917	0.0062	0.9938	81.23
42.5	36,455,699	213,155	0.0058	0.9942	80.73
43.5	33,582,290	182,453	0.0054	0.9946	80.26
44.5	30,790,375	180,139	0.0059	0.9941	79.82
45.5	27,874,943	201,158	0.0072	0.9928	79.35
46.5	24,894,697	219,883	0.0088	0.9912	78.78
47.5	21,955,911	169,269	0.0077	0.9923	78.08
48.5	19,563,926	174,914	0.0089	0.9911	77.48
49.5	17,205,714	133,532	0.0078	0.9922	76.79
50.5	15,544,573	166,009	0.0107	0.9893	76.19
51.5	13,687,984	152,916	0.0112	0.9888	75.38
52.5	11,894,600	194,346	0.0163	0.9837	74.54
53.5	10,296,205	497,979	0.0484	0.9516	73.32
54.5	8,399,034	569,544	0.0678	0.9322	69.77
55.5	6,843,723	677,185	0.0989	0.9011	65.04
56.5	5,100,723	744,250	0.1459	0.8541	58.61
57.5	3,501,132	364,044	0.1040	0.8960	50.06
58.5	2,521,849	350,171	0.1389	0.8611	44.85
59.5	1,935,147	106,898	0.0552	0.9448	38.62
60.5	1,649,680	126,031	0.0764	0.9236	36.49
61.5	1,392,540	67,767	0.0487	0.9513	33.70
62.5	1,238,433	66,221	0.0535	0.9465	32.06
63.5	1,129,899	52,803	0.0467	0.9533	30.35
64.5	1,070,542	49,288	0.0460	0.9540	28.93
65.5	1,018,493	41,367	0.0406	0.9594	27.60
66.5	970,934	50,120	0.0516	0.9484	26.48
67.5	924,972	40,069	0.0433	0.9567	25.11
68.5	877,054	35,875	0.0409	0.9591	24.02
69.5	840,040	48,810	0.0581	0.9419	23.04
70.5	816,173	52,323	0.0641	0.9359	21.70
71.5	778,173	51,148	0.0657	0.9343	20.31
72.5	748,760	49,917	0.0667	0.9333	18.97
73.5	713,401	51,643	0.0724	0.9276	17.71
74.5	675,993	50,175	0.0742	0.9258	16.43
75.5	635,720	50,346	0.0792	0.9208	15.21
76.5	582,934	47,420	0.0813	0.9187	14.00
77.5	534,910	47,116	0.0881	0.9119	12.86
78.5	483,929	34,451	0.0712	0.9288	11.73

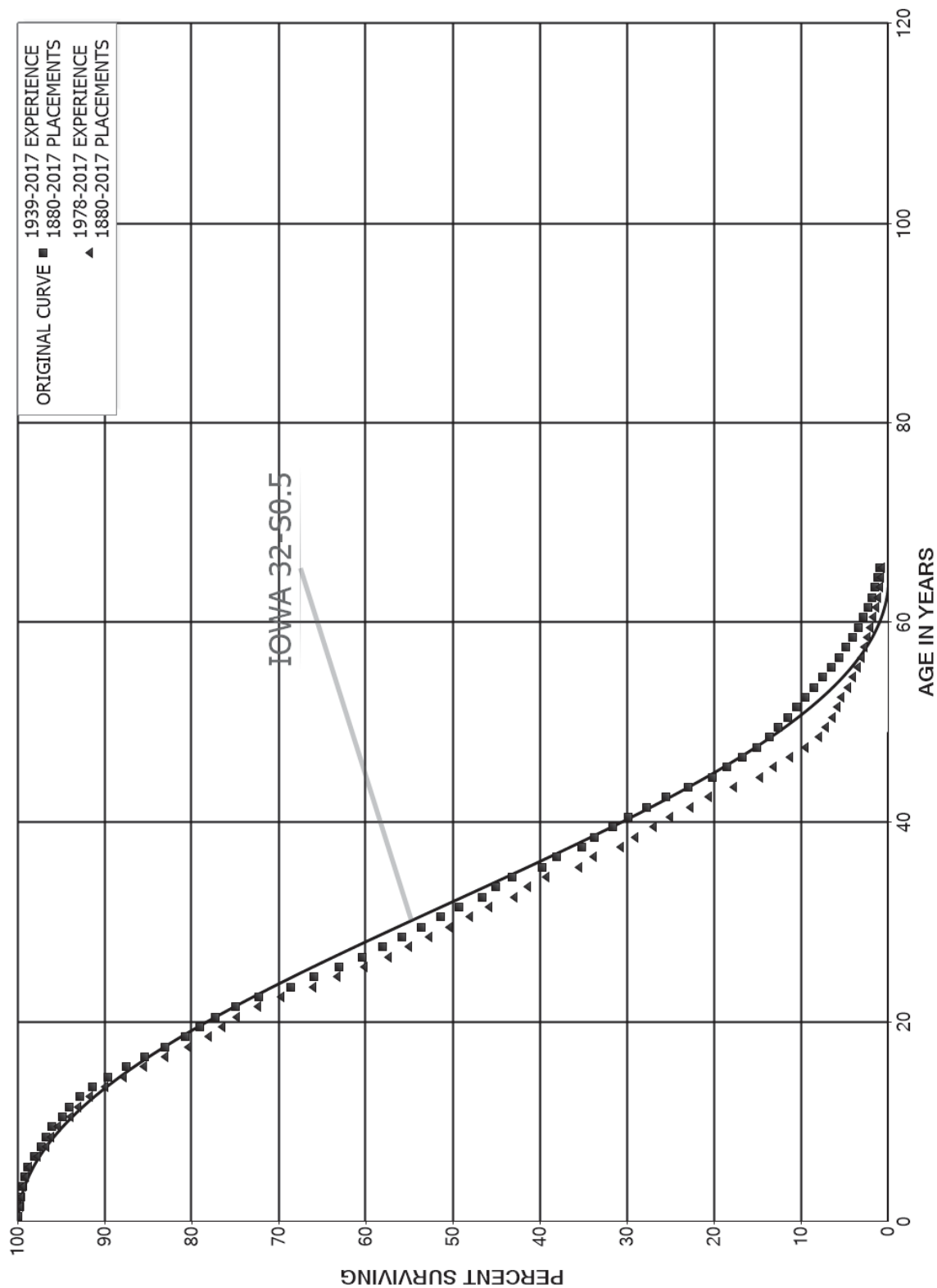
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	448,526	34,022	0.0759	0.9241	10.90
80.5	411,779	42,824	0.1040	0.8960	10.07
81.5	366,325	23,777	0.0649	0.9351	9.02
82.5	341,327	34,348	0.1006	0.8994	8.44
83.5	305,749	31,563	0.1032	0.8968	7.59
84.5	272,468	29,361	0.1078	0.8922	6.80
85.5	240,688	27,419	0.1139	0.8861	6.07
86.5	210,811	17,570	0.0833	0.9167	5.38
87.5	189,733	19,698	0.1038	0.8962	4.93
88.5	167,376	12,720	0.0760	0.9240	4.42
89.5	151,610	18,910	0.1247	0.8753	4.08
90.5	130,078	9,158	0.0704	0.9296	3.57
91.5	117,959	11,368	0.0964	0.9036	3.32
92.5	105,031	4,011	0.0382	0.9618	3.00
93.5	99,560	7,043	0.0707	0.9293	2.89
94.5	90,970	3,194	0.0351	0.9649	2.68
95.5	86,693	2,831	0.0327	0.9673	2.59
96.5	81,530	2,633	0.0323	0.9677	2.50
97.5	76,312	1,001	0.0131	0.9869	2.42
98.5	72,890	2,664	0.0365	0.9635	2.39
99.5	68,099	1,919	0.0282	0.9718	2.30
100.5	63,385	2,712	0.0428	0.9572	2.24
101.5	56,122	2,281	0.0406	0.9594	2.14
102.5	52,340	7,591	0.1450	0.8550	2.06
103.5	44,748	6,106	0.1365	0.8635	1.76
104.5	38,642	5,527	0.1430	0.8570	1.52
105.5	33,115	4,951	0.1495	0.8505	1.30
106.5	28,164	7,578	0.2691	0.7309	1.11
107.5	20,586	1,405	0.0683	0.9317	0.81
108.5	18,837	324	0.0172	0.9828	0.75
109.5	15,528	16	0.0010	0.9990	0.74
110.5	11,378		0.0000	1.0000	0.74
111.5	7,553	1	0.0001	0.9999	0.74
112.5	3,539		0.0000	1.0000	0.74
113.5	2,595		0.0000	1.0000	0.74
114.5	2,052		0.0000	1.0000	0.74
115.5	1,653		0.0000	1.0000	0.74
116.5	15		0.0000	1.0000	0.74
117.5					0.74

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 381.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,704,335	18,625	0.0002	0.9998	100.00
0.5	91,325,616	254,680	0.0028	0.9972	99.98
1.5	84,654,683	97,686	0.0012	0.9988	99.70
2.5	82,219,007	129,118	0.0016	0.9984	99.59
3.5	79,593,075	233,853	0.0029	0.9971	99.43
4.5	74,454,192	201,334	0.0027	0.9973	99.14
5.5	71,499,906	613,112	0.0086	0.9914	98.87
6.5	68,333,261	544,747	0.0080	0.9920	98.02
7.5	64,379,331	333,180	0.0052	0.9948	97.24
8.5	61,932,261	410,161	0.0066	0.9934	96.74
9.5	59,401,358	765,756	0.0129	0.9871	96.10
10.5	56,535,098	458,046	0.0081	0.9919	94.86
11.5	55,134,445	731,309	0.0133	0.9867	94.09
12.5	52,971,093	819,006	0.0155	0.9845	92.84
13.5	51,498,890	1,023,627	0.0199	0.9801	91.41
14.5	49,570,847	1,125,224	0.0227	0.9773	89.59
15.5	47,062,730	1,170,701	0.0249	0.9751	87.56
16.5	44,426,163	1,222,897	0.0275	0.9725	85.38
17.5	42,780,087	1,179,175	0.0276	0.9724	83.03
18.5	41,247,044	855,326	0.0207	0.9793	80.74
19.5	39,650,322	894,490	0.0226	0.9774	79.07
20.5	37,995,893	1,167,567	0.0307	0.9693	77.28
21.5	36,112,713	1,283,933	0.0356	0.9644	74.91
22.5	34,294,357	1,712,933	0.0499	0.9501	72.24
23.5	31,479,219	1,242,135	0.0395	0.9605	68.64
24.5	29,142,569	1,288,115	0.0442	0.9558	65.93
25.5	27,380,719	1,151,687	0.0421	0.9579	63.01
26.5	25,420,645	953,041	0.0375	0.9625	60.36
27.5	23,832,306	937,866	0.0394	0.9606	58.10
28.5	22,214,736	874,382	0.0394	0.9606	55.81
29.5	20,399,514	855,557	0.0419	0.9581	53.62
30.5	18,478,706	736,118	0.0398	0.9602	51.37
31.5	17,305,016	938,981	0.0543	0.9457	49.32
32.5	15,936,007	521,153	0.0327	0.9673	46.65
33.5	15,401,807	669,038	0.0434	0.9566	45.12
34.5	14,734,663	1,161,397	0.0788	0.9212	43.16
35.5	13,236,435	556,893	0.0421	0.9579	39.76
36.5	12,570,679	950,456	0.0756	0.9244	38.09
37.5	11,235,677	486,657	0.0433	0.9567	35.21
38.5	10,524,063	639,931	0.0608	0.9392	33.68

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,534,310	536,062	0.0562	0.9438	31.63
40.5	8,811,036	643,948	0.0731	0.9269	29.85
41.5	7,996,310	616,715	0.0771	0.9229	27.67
42.5	7,059,758	726,846	0.1030	0.8970	25.54
43.5	6,082,906	735,785	0.1210	0.8790	22.91
44.5	5,114,267	413,221	0.0808	0.9192	20.14
45.5	4,384,932	422,574	0.0964	0.9036	18.51
46.5	3,814,050	369,355	0.0968	0.9032	16.73
47.5	3,281,937	316,338	0.0964	0.9036	15.11
48.5	2,793,277	222,858	0.0798	0.9202	13.65
49.5	2,443,977	208,345	0.0852	0.9148	12.56
50.5	2,242,767	196,828	0.0878	0.9122	11.49
51.5	2,049,414	182,703	0.0891	0.9109	10.48
52.5	1,854,867	209,446	0.1129	0.8871	9.55
53.5	1,637,569	192,189	0.1174	0.8826	8.47
54.5	1,395,866	188,738	0.1352	0.8648	7.48
55.5	1,164,944	162,156	0.1392	0.8608	6.46
56.5	1,001,649	133,876	0.1337	0.8663	5.57
57.5	861,139	126,576	0.1470	0.8530	4.82
58.5	721,372	122,959	0.1705	0.8295	4.11
59.5	582,133	107,039	0.1839	0.8161	3.41
60.5	456,946	84,581	0.1851	0.8149	2.78
61.5	368,343	69,648	0.1891	0.8109	2.27
62.5	296,838	57,247	0.1929	0.8071	1.84
63.5	240,908	45,033	0.1869	0.8131	1.49
64.5	197,680	37,703	0.1907	0.8093	1.21
65.5	161,738	29,950	0.1852	0.8148	0.98
66.5	134,327	26,179	0.1949	0.8051	0.80
67.5	110,937	22,194	0.2001	0.7999	0.64
68.5	89,004	17,402	0.1955	0.8045	0.51
69.5	74,121	19,060	0.2571	0.7429	0.41
70.5	56,641	17,881	0.3157	0.6843	0.31
71.5	39,081	9,394	0.2404	0.7596	0.21
72.5	31,177	6,427	0.2061	0.7939	0.16
73.5	25,277	4,681	0.1852	0.8148	0.13
74.5	20,856	3,895	0.1868	0.8132	0.10
75.5	17,028	4,092	0.2403	0.7597	0.08
76.5	13,086	4,505	0.3443	0.6557	0.06
77.5	8,581	2,804	0.3268	0.6732	0.04
78.5	5,777	2,062	0.3570	0.6430	0.03

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,715	747	0.2011	0.7989	0.02	
80.5	2,992	766	0.2561	0.7439	0.01	
81.5	2,226	755	0.3392	0.6608	0.01	
82.5	1,471	213	0.1448	0.8552	0.01	
83.5	1,258	171	0.1356	0.8644	0.01	
84.5	1,087	63	0.0575	0.9425	0.01	
85.5	1,081	575	0.5313	0.4687	0.00	
86.5	507	276	0.5443	0.4557	0.00	
87.5	238	17	0.0731	0.9269	0.00	
88.5	221	1	0.0045	0.9955	0.00	
89.5	148	64	0.4291	0.5709	0.00	
90.5	85	15	0.1731	0.8269	0.00	
91.5	70	7	0.0983	0.9017	0.00	
92.5	63		0.0000	1.0000	0.00	
93.5	63	7	0.1144	0.8856	0.00	
94.5	56	24	0.4241	0.5759	0.00	
95.5	32		0.0000	1.0000	0.00	
96.5	32	32	0.9997	0.0003	0.00	
97.5					0.00	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,335,771	16,379	0.0002	0.9998	100.00
0.5	72,171,782	249,371	0.0035	0.9965	99.98
1.5	66,409,408	91,739	0.0014	0.9986	99.63
2.5	64,877,768	120,265	0.0019	0.9981	99.50
3.5	62,990,613	226,975	0.0036	0.9964	99.31
4.5	58,643,161	192,374	0.0033	0.9967	98.95
5.5	56,862,415	603,806	0.0106	0.9894	98.63
6.5	54,654,248	534,919	0.0098	0.9902	97.58
7.5	51,264,434	305,018	0.0059	0.9941	96.63
8.5	49,485,663	379,649	0.0077	0.9923	96.05
9.5	47,470,244	742,331	0.0156	0.9844	95.32
10.5	45,107,222	394,951	0.0088	0.9912	93.83
11.5	44,384,945	688,943	0.0155	0.9845	93.00
12.5	42,648,246	789,492	0.0185	0.9815	91.56
13.5	41,414,372	983,408	0.0237	0.9763	89.87
14.5	39,809,842	1,062,022	0.0267	0.9733	87.73
15.5	37,743,171	1,093,127	0.0290	0.9710	85.39
16.5	35,687,846	1,119,862	0.0314	0.9686	82.92
17.5	34,623,830	1,038,732	0.0300	0.9700	80.32
18.5	33,687,657	676,161	0.0201	0.9799	77.91
19.5	32,693,462	696,366	0.0213	0.9787	76.34
20.5	31,717,526	1,012,138	0.0319	0.9681	74.72
21.5	30,360,782	1,126,849	0.0371	0.9629	72.33
22.5	29,031,958	1,566,251	0.0539	0.9461	69.65
23.5	26,489,626	1,101,680	0.0416	0.9584	65.89
24.5	24,396,041	1,171,697	0.0480	0.9520	63.15
25.5	22,873,984	1,062,798	0.0465	0.9535	60.12
26.5	21,208,573	871,461	0.0411	0.9589	57.32
27.5	19,863,978	865,194	0.0436	0.9564	54.97
28.5	18,415,702	804,162	0.0437	0.9563	52.57
29.5	16,737,789	791,860	0.0473	0.9527	50.28
30.5	14,969,822	673,292	0.0450	0.9550	47.90
31.5	13,835,226	880,087	0.0636	0.9364	45.75
32.5	12,461,910	455,940	0.0366	0.9634	42.84
33.5	11,925,725	598,031	0.0501	0.9499	41.27
34.5	11,283,887	1,082,969	0.0960	0.9040	39.20
35.5	9,845,875	472,875	0.0480	0.9520	35.44
36.5	9,263,084	871,331	0.0941	0.9059	33.73
37.5	7,986,580	410,600	0.0514	0.9486	30.56
38.5	7,335,298	554,580	0.0756	0.9244	28.99

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,434,895	440,925	0.0685	0.9315	26.80
40.5	5,789,702	533,832	0.0922	0.9078	24.96
41.5	5,059,675	486,921	0.0962	0.9038	22.66
42.5	4,226,437	586,694	0.1388	0.8612	20.48
43.5	3,381,260	589,257	0.1743	0.8257	17.64
44.5	2,555,892	263,082	0.1029	0.8971	14.56
45.5	1,968,788	285,901	0.1452	0.8548	13.06
46.5	1,536,981	240,759	0.1566	0.8434	11.17
47.5	1,152,768	189,211	0.1641	0.8359	9.42
48.5	801,211	84,099	0.1050	0.8950	7.87
49.5	614,726	62,976	0.1024	0.8976	7.05
50.5	599,931	57,331	0.0956	0.9044	6.32
51.5	594,826	46,661	0.0784	0.9216	5.72
52.5	564,257	76,644	0.1358	0.8642	5.27
53.5	514,821	63,380	0.1231	0.8769	4.55
54.5	438,180	67,776	0.1547	0.8453	3.99
55.5	361,009	51,541	0.1428	0.8572	3.38
56.5	346,865	34,427	0.0993	0.9007	2.89
57.5	334,684	37,103	0.1109	0.8891	2.61
58.5	305,407	48,723	0.1595	0.8405	2.32
59.5	254,154	48,866	0.1923	0.8077	1.95
60.5	203,215	36,724	0.1807	0.8193	1.57
61.5	177,095	31,287	0.1767	0.8233	1.29
62.5	160,516	28,911	0.1801	0.8199	1.06
63.5	149,148	25,460	0.1707	0.8293	0.87
64.5	128,687	22,119	0.1719	0.8281	0.72
65.5	111,523	16,993	0.1524	0.8476	0.60
66.5	98,937	16,976	0.1716	0.8284	0.51
67.5	86,324	15,497	0.1795	0.8205	0.42
68.5	72,656	13,158	0.1811	0.8189	0.34
69.5	62,760	16,265	0.2592	0.7408	0.28
70.5	48,444	16,342	0.3373	0.6627	0.21
71.5	33,106	8,086	0.2442	0.7558	0.14
72.5	27,399	5,560	0.2029	0.7971	0.10
73.5	22,627	4,420	0.1953	0.8047	0.08
74.5	18,661	3,529	0.1891	0.8109	0.07
75.5	15,313	3,637	0.2375	0.7625	0.05
76.5	12,034	4,348	0.3613	0.6387	0.04
77.5	7,901	2,558	0.3237	0.6763	0.03
78.5	5,381	2,023	0.3760	0.6240	0.02

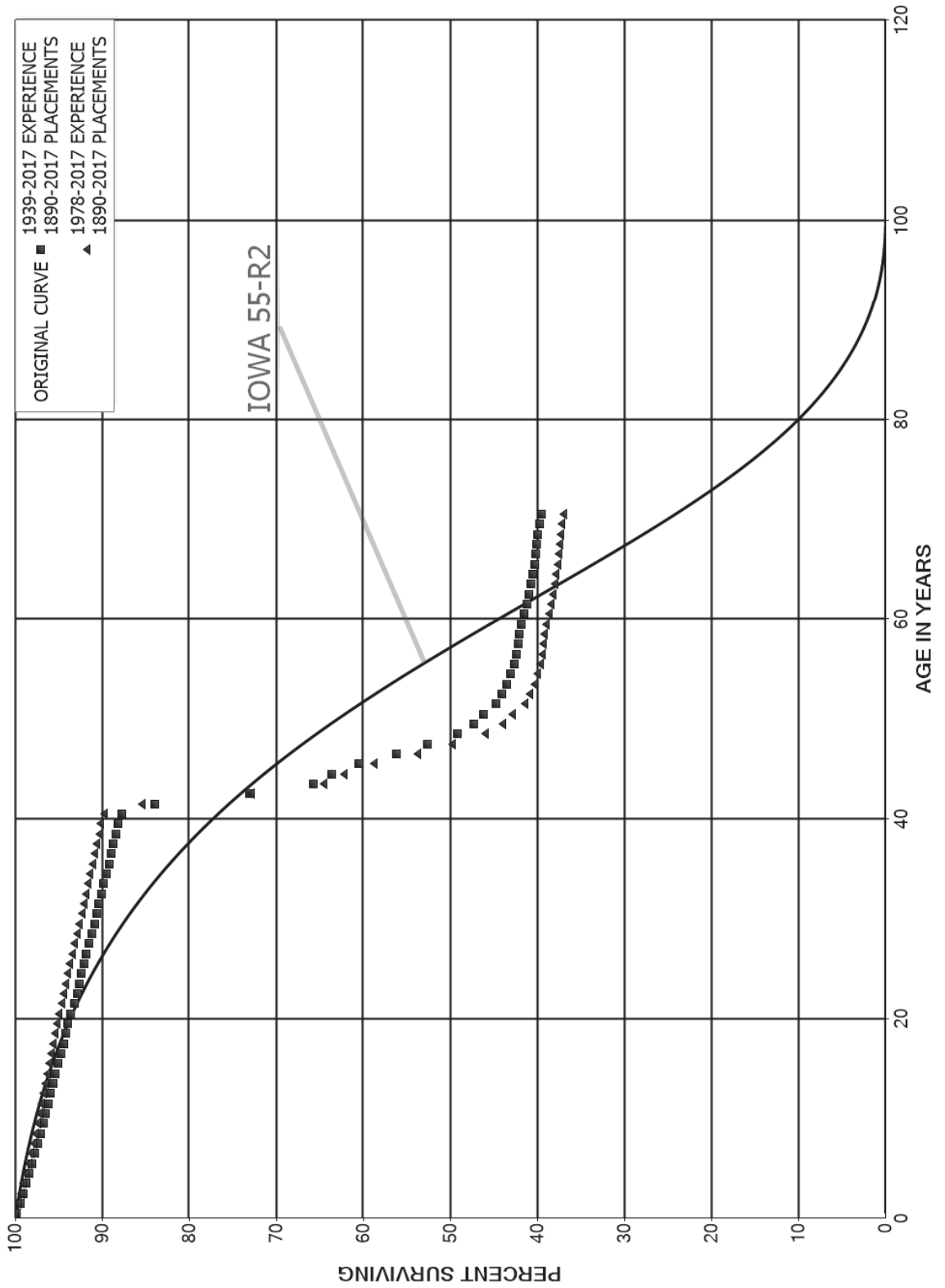
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,376	747	0.2213	0.7787	0.01	
80.5	2,893	716	0.2475	0.7525	0.01	
81.5	2,177	755	0.3468	0.6532	0.01	
82.5	1,422	185	0.1303	0.8697	0.00	
83.5	1,237	171	0.1380	0.8620	0.00	
84.5	1,077	63	0.0581	0.9419	0.00	
85.5	1,071	575	0.5366	0.4634	0.00	
86.5	496	265	0.5344	0.4656	0.00	
87.5	238	17	0.0731	0.9269	0.00	
88.5	221	1	0.0045	0.9955	0.00	
89.5	148	64	0.4291	0.5709	0.00	
90.5	85	15	0.1731	0.8269	0.00	
91.5	70	7	0.0983	0.9017	0.00	
92.5	63		0.0000	1.0000	0.00	
93.5	63	7	0.1144	0.8856	0.00	
94.5	56	24	0.4241	0.5759	0.00	
95.5	32		0.0000	1.0000	0.00	
96.5	32	32	0.9997	0.0003	0.00	
97.5					0.00	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 382.00 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,985,872	101,335	0.0013	0.9987	100.00
0.5	73,814,913	318,158	0.0043	0.9957	99.87
1.5	70,863,457	246,085	0.0035	0.9965	99.44
2.5	68,633,883	243,821	0.0036	0.9964	99.09
3.5	66,716,754	244,249	0.0037	0.9963	98.74
4.5	65,325,216	207,567	0.0032	0.9968	98.38
5.5	63,329,878	230,163	0.0036	0.9964	98.07
6.5	61,278,480	203,040	0.0033	0.9967	97.71
7.5	58,200,303	174,396	0.0030	0.9970	97.39
8.5	55,249,287	186,316	0.0034	0.9966	97.09
9.5	52,488,952	147,616	0.0028	0.9972	96.77
10.5	50,076,939	144,578	0.0029	0.9971	96.49
11.5	47,734,026	139,781	0.0029	0.9971	96.22
12.5	45,163,985	134,607	0.0030	0.9970	95.93
13.5	42,476,604	125,963	0.0030	0.9970	95.65
14.5	40,447,938	126,199	0.0031	0.9969	95.37
15.5	37,803,745	121,832	0.0032	0.9968	95.07
16.5	36,131,721	119,449	0.0033	0.9967	94.76
17.5	34,893,740	100,839	0.0029	0.9971	94.45
18.5	33,786,877	95,658	0.0028	0.9972	94.17
19.5	32,772,856	97,481	0.0030	0.9970	93.91
20.5	31,097,639	150,749	0.0048	0.9952	93.63
21.5	29,610,724	96,059	0.0032	0.9968	93.18
22.5	28,527,896	76,296	0.0027	0.9973	92.87
23.5	26,931,827	77,841	0.0029	0.9971	92.62
24.5	25,495,042	73,260	0.0029	0.9971	92.36
25.5	23,717,087	72,180	0.0030	0.9970	92.09
26.5	22,118,201	74,080	0.0033	0.9967	91.81
27.5	20,916,494	72,686	0.0035	0.9965	91.50
28.5	19,996,878	66,337	0.0033	0.9967	91.19
29.5	18,908,790	57,002	0.0030	0.9970	90.88
30.5	17,809,829	52,119	0.0029	0.9971	90.61
31.5	16,991,664	50,443	0.0030	0.9970	90.34
32.5	15,973,301	50,944	0.0032	0.9968	90.08
33.5	15,017,163	46,969	0.0031	0.9969	89.79
34.5	14,225,315	46,020	0.0032	0.9968	89.51
35.5	13,218,152	39,805	0.0030	0.9970	89.22
36.5	12,311,199	36,702	0.0030	0.9970	88.95
37.5	11,695,477	37,502	0.0032	0.9968	88.68
38.5	10,975,835	31,909	0.0029	0.9971	88.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,154,344	43,754	0.0043	0.9957	88.14	
40.5	9,534,903	412,637	0.0433	0.9567	87.76	
41.5	8,766,441	1,141,554	0.1302	0.8698	83.96	
42.5	7,305,032	727,784	0.0996	0.9004	73.03	
43.5	6,430,616	206,894	0.0322	0.9678	65.76	
44.5	5,962,833	289,147	0.0485	0.9515	63.64	
45.5	5,416,055	391,902	0.0724	0.9276	60.55	
46.5	4,819,093	303,552	0.0630	0.9370	56.17	
47.5	4,359,654	287,783	0.0660	0.9340	52.63	
48.5	3,919,463	145,203	0.0370	0.9630	49.16	
49.5	3,651,913	88,712	0.0243	0.9757	47.34	
50.5	3,449,728	106,180	0.0308	0.9692	46.19	
51.5	3,271,195	48,466	0.0148	0.9852	44.77	
52.5	3,126,149	44,545	0.0142	0.9858	44.10	
53.5	2,966,667	31,076	0.0105	0.9895	43.47	
54.5	2,852,253	24,860	0.0087	0.9913	43.02	
55.5	2,726,473	15,832	0.0058	0.9942	42.64	
56.5	2,603,272	10,977	0.0042	0.9958	42.40	
57.5	2,486,963	7,974	0.0032	0.9968	42.22	
58.5	2,356,616	11,798	0.0050	0.9950	42.08	
59.5	2,209,714	20,124	0.0091	0.9909	41.87	
60.5	2,046,396	15,405	0.0075	0.9925	41.49	
61.5	1,879,147	9,987	0.0053	0.9947	41.18	
62.5	1,750,242	9,393	0.0054	0.9946	40.96	
63.5	1,649,885	9,404	0.0057	0.9943	40.74	
64.5	1,569,113	6,540	0.0042	0.9958	40.51	
65.5	1,507,403	5,106	0.0034	0.9966	40.34	
66.5	1,397,068	4,657	0.0033	0.9967	40.20	
67.5	1,304,385	4,694	0.0036	0.9964	40.07	
68.5	1,201,344	5,571	0.0046	0.9954	39.92	
69.5	1,147,667	6,326	0.0055	0.9945	39.74	
70.5	1,089,894	5,819	0.0053	0.9947	39.52	
71.5	1,062,248	6,636	0.0062	0.9938	39.31	
72.5	1,052,516	9,858	0.0094	0.9906	39.06	
73.5	1,034,461	10,721	0.0104	0.9896	38.70	
74.5	1,012,059	6,425	0.0063	0.9937	38.30	
75.5	997,067	7,127	0.0071	0.9929	38.05	
76.5	965,695	4,807	0.0050	0.9950	37.78	
77.5	941,326	6,424	0.0068	0.9932	37.59	
78.5	924,503	5,586	0.0060	0.9940	37.34	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	857,049	5,267	0.0061	0.9939	37.11	
80.5	807,347	6,035	0.0075	0.9925	36.88	
81.5	761,068	1,425	0.0019	0.9981	36.61	
82.5	737,220	1,369	0.0019	0.9981	36.54	
83.5	700,214	779	0.0011	0.9989	36.47	
84.5	665,154	1,595	0.0024	0.9976	36.43	
85.5	629,869	1,811	0.0029	0.9971	36.34	
86.5	596,993	1,119	0.0019	0.9981	36.24	
87.5	551,164	2,900	0.0053	0.9947	36.17	
88.5	497,808	1,736	0.0035	0.9965	35.98	
89.5	446,021	1,051	0.0024	0.9976	35.85	
90.5	387,997	2,192	0.0056	0.9944	35.77	
91.5	336,579	2,751	0.0082	0.9918	35.57	
92.5	279,021	2,270	0.0081	0.9919	35.28	
93.5	226,448	23,857	0.1054	0.8946	34.99	
94.5	146,309	33,224	0.2271	0.7729	31.30	
95.5	39,077	32,921	0.8424	0.1576	24.20	
96.5	4,068	1,485	0.3650	0.6350	3.81	
97.5	2,657	501	0.1886	0.8114	2.42	
98.5	2,177	365	0.1679	0.8321	1.96	
99.5	1,822	200	0.1098	0.8902	1.63	
100.5	1,709	646	0.3779	0.6221	1.46	
101.5	1,078	165	0.1529	0.8471	0.91	
102.5	938	192	0.2047	0.7953	0.77	
103.5	803	59	0.0738	0.9262	0.61	
104.5	751	139	0.1851	0.8149	0.56	
105.5	612	29	0.0475	0.9525	0.46	
106.5	654	496	0.7593	0.2407	0.44	
107.5	166	103	0.6184	0.3816	0.11	
108.5	103	57	0.5522	0.4478	0.04	
109.5	46	40	0.8612	0.1388	0.02	
110.5	82	6	0.0780	0.9220	0.00	
111.5	85	76	0.8961	0.1039	0.00	
112.5	23	9	0.3900	0.6100	0.00	
113.5	14	14	1.0000		0.00	
114.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,635,680	78,789	0.0012	0.9988	100.00
0.5	63,996,338	235,257	0.0037	0.9963	99.88
1.5	61,458,339	185,021	0.0030	0.9970	99.51
2.5	59,743,809	184,222	0.0031	0.9969	99.21
3.5	58,293,096	187,676	0.0032	0.9968	98.91
4.5	57,413,684	151,678	0.0026	0.9974	98.59
5.5	55,898,249	176,985	0.0032	0.9968	98.33
6.5	54,311,969	147,666	0.0027	0.9973	98.02
7.5	51,599,636	118,882	0.0023	0.9977	97.75
8.5	48,992,827	131,735	0.0027	0.9973	97.53
9.5	46,571,223	98,515	0.0021	0.9979	97.26
10.5	44,419,819	95,988	0.0022	0.9978	97.06
11.5	42,311,138	96,367	0.0023	0.9977	96.85
12.5	39,978,848	89,184	0.0022	0.9978	96.63
13.5	37,528,324	85,453	0.0023	0.9977	96.41
14.5	35,748,643	82,351	0.0023	0.9977	96.19
15.5	33,352,068	79,445	0.0024	0.9976	95.97
16.5	31,910,177	80,878	0.0025	0.9975	95.74
17.5	30,916,502	64,716	0.0021	0.9979	95.50
18.5	30,081,988	61,455	0.0020	0.9980	95.30
19.5	29,379,310	67,295	0.0023	0.9977	95.11
20.5	28,018,070	120,881	0.0043	0.9957	94.89
21.5	26,831,273	69,696	0.0026	0.9974	94.48
22.5	26,006,696	56,660	0.0022	0.9978	94.23
23.5	24,606,351	57,337	0.0023	0.9977	94.03
24.5	23,345,650	57,234	0.0025	0.9975	93.81
25.5	21,702,602	56,735	0.0026	0.9974	93.58
26.5	20,239,532	62,580	0.0031	0.9969	93.33
27.5	19,163,961	61,982	0.0032	0.9968	93.05
28.5	18,374,228	56,503	0.0031	0.9969	92.75
29.5	17,370,506	47,561	0.0027	0.9973	92.46
30.5	16,349,938	43,015	0.0026	0.9974	92.21
31.5	15,572,939	40,947	0.0026	0.9974	91.96
32.5	14,571,275	39,344	0.0027	0.9973	91.72
33.5	13,632,626	36,453	0.0027	0.9973	91.47
34.5	12,862,522	35,910	0.0028	0.9972	91.23
35.5	11,893,064	31,808	0.0027	0.9973	90.98
36.5	11,023,310	29,388	0.0027	0.9973	90.73
37.5	10,432,032	30,118	0.0029	0.9971	90.49
38.5	9,733,701	22,742	0.0023	0.9977	90.23

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,971,069	35,196	0.0039	0.9961	90.02
40.5	8,409,326	405,635	0.0482	0.9518	89.66
41.5	7,690,366	1,133,707	0.1474	0.8526	85.34
42.5	6,279,165	719,917	0.1147	0.8853	72.76
43.5	5,450,830	199,360	0.0366	0.9634	64.42
44.5	5,027,065	280,432	0.0558	0.9442	62.06
45.5	4,526,377	383,159	0.0847	0.9153	58.60
46.5	3,981,428	296,372	0.0744	0.9256	53.64
47.5	3,581,007	277,146	0.0774	0.9226	49.65
48.5	3,210,197	135,596	0.0422	0.9578	45.80
49.5	3,014,151	80,460	0.0267	0.9733	43.87
50.5	2,890,920	96,105	0.0332	0.9668	42.70
51.5	2,783,693	38,355	0.0138	0.9862	41.28
52.5	2,717,914	35,033	0.0129	0.9871	40.71
53.5	2,631,248	24,444	0.0093	0.9907	40.18
54.5	2,590,163	20,198	0.0078	0.9922	39.81
55.5	2,558,511	13,267	0.0052	0.9948	39.50
56.5	2,517,582	8,706	0.0035	0.9965	39.30
57.5	2,434,988	6,808	0.0028	0.9972	39.16
58.5	2,307,003	10,766	0.0047	0.9953	39.05
59.5	2,162,748	19,012	0.0088	0.9912	38.87
60.5	2,001,239	14,223	0.0071	0.9929	38.53
61.5	1,836,769	8,987	0.0049	0.9951	38.25
62.5	1,711,379	8,401	0.0049	0.9951	38.07
63.5	1,613,260	8,218	0.0051	0.9949	37.88
64.5	1,537,318	5,601	0.0036	0.9964	37.69
65.5	1,478,517	4,332	0.0029	0.9971	37.55
66.5	1,369,516	3,978	0.0029	0.9971	37.44
67.5	1,279,601	4,043	0.0032	0.9968	37.33
68.5	1,178,319	4,983	0.0042	0.9958	37.21
69.5	1,128,836	5,845	0.0052	0.9948	37.05
70.5	1,076,884	5,398	0.0050	0.9950	36.86
71.5	1,050,960	6,372	0.0061	0.9939	36.68
72.5	1,044,743	9,599	0.0092	0.9908	36.46
73.5	1,027,939	10,545	0.0103	0.9897	36.12
74.5	1,006,372	6,235	0.0062	0.9938	35.75
75.5	992,711	6,940	0.0070	0.9930	35.53
76.5	962,414	4,737	0.0049	0.9951	35.28
77.5	939,406	6,370	0.0068	0.9932	35.11
78.5	922,937	5,520	0.0060	0.9940	34.87

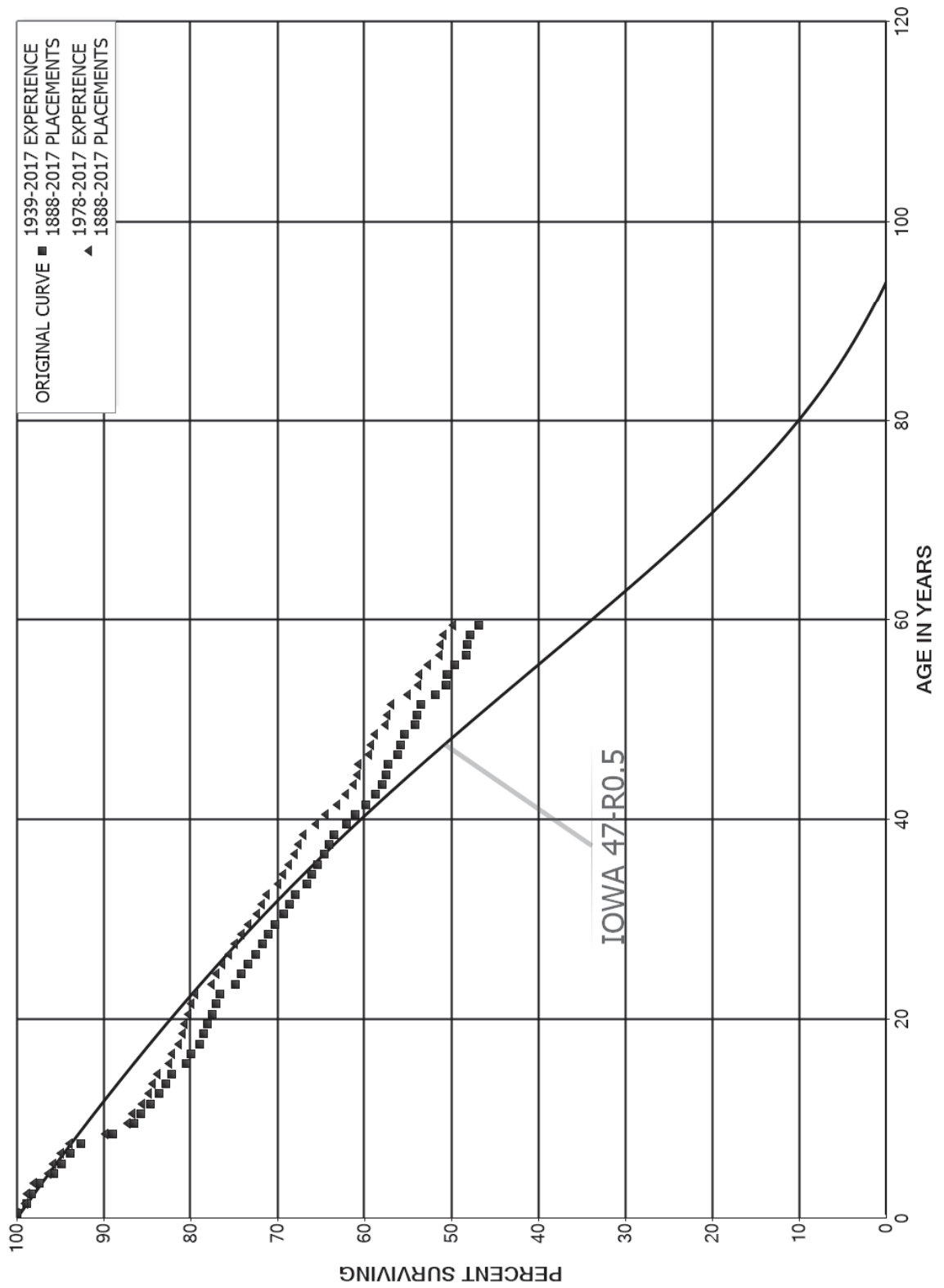
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	856,087	5,242	0.0061	0.9939	34.66	
80.5	806,769	6,018	0.0075	0.9925	34.45	
81.5	760,618	1,402	0.0018	0.9982	34.19	
82.5	736,928	1,366	0.0019	0.9981	34.13	
83.5	699,982	767	0.0011	0.9989	34.06	
84.5	664,968	1,593	0.0024	0.9976	34.03	
85.5	629,707	1,807	0.0029	0.9971	33.95	
86.5	596,858	1,117	0.0019	0.9981	33.85	
87.5	551,164	2,900	0.0053	0.9947	33.79	
88.5	497,808	1,736	0.0035	0.9965	33.61	
89.5	446,021	1,051	0.0024	0.9976	33.49	
90.5	387,997	2,192	0.0056	0.9944	33.41	
91.5	336,579	2,751	0.0082	0.9918	33.22	
92.5	279,021	2,270	0.0081	0.9919	32.95	
93.5	226,448	23,857	0.1054	0.8946	32.68	
94.5	146,309	33,224	0.2271	0.7729	29.24	
95.5	39,077	32,921	0.8424	0.1576	22.60	
96.5	4,068	1,485	0.3650	0.6350	3.56	
97.5	2,657	501	0.1886	0.8114	2.26	
98.5	2,177	365	0.1679	0.8321	1.83	
99.5	1,822	200	0.1098	0.8902	1.53	
100.5	1,709	646	0.3779	0.6221	1.36	
101.5	1,078	165	0.1529	0.8471	0.85	
102.5	938	192	0.2047	0.7953	0.72	
103.5	803	59	0.0738	0.9262	0.57	
104.5	751	139	0.1851	0.8149	0.53	
105.5	612	29	0.0475	0.9525	0.43	
106.5	654	496	0.7593	0.2407	0.41	
107.5	166	103	0.6184	0.3816	0.10	
108.5	103	57	0.5522	0.4478	0.04	
109.5	46	40	0.8612	0.1388	0.02	
110.5	82	6	0.0780	0.9220	0.00	
111.5	85	76	0.8961	0.1039	0.00	
112.5	23	9	0.3900	0.6100	0.00	
113.5	14	14	1.0000		0.00	
114.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,400,129	11,843	0.0010	0.9990	100.00
0.5	10,887,747	117,135	0.0108	0.9892	99.90
1.5	10,103,995	57,625	0.0057	0.9943	98.83
2.5	9,829,957	92,474	0.0094	0.9906	98.27
3.5	9,589,531	162,291	0.0169	0.9831	97.34
4.5	8,353,157	71,942	0.0086	0.9914	95.69
5.5	7,792,429	86,748	0.0111	0.9889	94.87
6.5	7,716,780	100,127	0.0130	0.9870	93.81
7.5	7,621,905	299,553	0.0393	0.9607	92.60
8.5	7,296,106	198,434	0.0272	0.9728	88.96
9.5	7,002,520	67,336	0.0096	0.9904	86.54
10.5	6,812,026	90,225	0.0132	0.9868	85.71
11.5	6,700,054	75,991	0.0113	0.9887	84.57
12.5	6,632,477	57,253	0.0086	0.9914	83.61
13.5	6,396,847	59,114	0.0092	0.9908	82.89
14.5	6,153,607	122,743	0.0199	0.9801	82.12
15.5	5,914,612	40,583	0.0069	0.9931	80.49
16.5	5,802,305	68,920	0.0119	0.9881	79.93
17.5	5,596,584	33,356	0.0060	0.9940	78.98
18.5	5,449,468	31,506	0.0058	0.9942	78.51
19.5	5,323,541	34,401	0.0065	0.9935	78.06
20.5	5,123,012	31,734	0.0062	0.9938	77.55
21.5	4,948,900	32,424	0.0066	0.9934	77.07
22.5	4,761,975	110,156	0.0231	0.9769	76.57
23.5	4,486,302	37,621	0.0084	0.9916	74.80
24.5	4,361,925	44,422	0.0102	0.9898	74.17
25.5	4,221,829	49,562	0.0117	0.9883	73.42
26.5	3,753,271	40,162	0.0107	0.9893	72.55
27.5	3,450,935	34,809	0.0101	0.9899	71.78
28.5	2,953,594	33,333	0.0113	0.9887	71.05
29.5	2,447,361	35,070	0.0143	0.9857	70.25
30.5	2,245,810	21,089	0.0094	0.9906	69.24
31.5	1,861,976	16,038	0.0086	0.9914	68.59
32.5	1,662,571	34,265	0.0206	0.9794	68.00
33.5	1,532,071	11,820	0.0077	0.9923	66.60
34.5	1,438,761	15,967	0.0111	0.9889	66.09
35.5	1,281,910	15,368	0.0120	0.9880	65.36
36.5	1,135,818	8,995	0.0079	0.9921	64.57
37.5	1,032,585	8,595	0.0083	0.9917	64.06
38.5	908,160	20,408	0.0225	0.9775	63.53

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	878,259	14,406	0.0164	0.9836	62.10
40.5	853,773	18,167	0.0213	0.9787	61.08
41.5	801,572	13,574	0.0169	0.9831	59.78
42.5	769,959	10,944	0.0142	0.9858	58.77
43.5	752,905	5,432	0.0072	0.9928	57.93
44.5	690,449	2,434	0.0035	0.9965	57.52
45.5	647,238	13,029	0.0201	0.9799	57.31
46.5	550,055	2,654	0.0048	0.9952	56.16
47.5	513,614	4,227	0.0082	0.9918	55.89
48.5	466,967	10,364	0.0222	0.9778	55.43
49.5	427,187	1,808	0.0042	0.9958	54.20
50.5	404,433	3,157	0.0078	0.9922	53.97
51.5	365,005	11,865	0.0325	0.9675	53.55
52.5	301,981	7,007	0.0232	0.9768	51.81
53.5	279,176	557	0.0020	0.9980	50.60
54.5	258,576	4,657	0.0180	0.9820	50.50
55.5	220,183	5,923	0.0269	0.9731	49.59
56.5	197,722	344	0.0017	0.9983	48.26
57.5	177,095	1,251	0.0071	0.9929	48.18
58.5	144,799	3,119	0.0215	0.9785	47.84
59.5	127,182	89	0.0007	0.9993	46.81
60.5	100,047	120	0.0012	0.9988	46.77
61.5	70,134	23	0.0003	0.9997	46.72
62.5	50,291	11	0.0002	0.9998	46.70
63.5	36,672	254	0.0069	0.9931	46.69
64.5	25,942	89	0.0034	0.9966	46.37
65.5	17,479	89	0.0051	0.9949	46.21
66.5	16,047		0.0000	1.0000	45.97
67.5	14,484	264	0.0183	0.9817	45.97
68.5	11,131	30	0.0027	0.9973	45.13
69.5	8,725		0.0000	1.0000	45.01
70.5	7,891		0.0000	1.0000	45.01
71.5	7,605		0.0000	1.0000	45.01
72.5	6,233		0.0000	1.0000	45.01
73.5	7,151		0.0000	1.0000	45.01
74.5	4,625	54	0.0117	0.9883	45.01
75.5	3,461		0.0000	1.0000	44.49
76.5	2,139		0.0000	1.0000	44.49
77.5	2,139		0.0000	1.0000	44.49
78.5	2,161		0.0000	1.0000	44.49

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,139		0.0000	1.0000	44.49
80.5	2,037		0.0000	1.0000	44.49
81.5	1,964		0.0000	1.0000	44.49
82.5	1,962	36	0.0181	0.9819	44.49
83.5	1,706		0.0000	1.0000	43.68
84.5	1,706		0.0000	1.0000	43.68
85.5	1,706		0.0000	1.0000	43.68
86.5	1,706		0.0000	1.0000	43.68
87.5	1,630		0.0000	1.0000	43.68
88.5	1,630		0.0000	1.0000	43.68
89.5	1,588		0.0000	1.0000	43.68
90.5	1,463		0.0000	1.0000	43.68
91.5	1,349		0.0000	1.0000	43.68
92.5	1,053		0.0000	1.0000	43.68
93.5	1,053		0.0000	1.0000	43.68
94.5	134		0.0000	1.0000	43.68
95.5	134		0.0000	1.0000	43.68
96.5	134		0.0000	1.0000	43.68
97.5	134		0.0000	1.0000	43.68
98.5	134		0.0000	1.0000	43.68
99.5	134		0.0000	1.0000	43.68
100.5	112		0.0000	1.0000	43.68
101.5	112		0.0000	1.0000	43.68
102.5	112		0.0000	1.0000	43.68
103.5	112		0.0000	1.0000	43.68
104.5	112		0.0000	1.0000	43.68
105.5	112		0.0000	1.0000	43.68
106.5	112		0.0000	1.0000	43.68
107.5	112		0.0000	1.0000	43.68
108.5	112		0.0000	1.0000	43.68
109.5	112		0.0000	1.0000	43.68
110.5	112		0.0000	1.0000	43.68
111.5	112		0.0000	1.0000	43.68
112.5	112		0.0000	1.0000	43.68
113.5	112		0.0000	1.0000	43.68
114.5	93		0.0000	1.0000	43.68
115.5	93		0.0000	1.0000	43.68
116.5	93		0.0000	1.0000	43.68
117.5	93		0.0000	1.0000	43.68
118.5	93		0.0000	1.0000	43.68

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	93		0.0000	1.0000	43.68
120.5	93		0.0000	1.0000	43.68
121.5	93		0.0000	1.0000	43.68
122.5	93		0.0000	1.0000	43.68
123.5	93		0.0000	1.0000	43.68
124.5	93		0.0000	1.0000	43.68
125.5	93		0.0000	1.0000	43.68
126.5	93		0.0000	1.0000	43.68
127.5	93		0.0000	1.0000	43.68
128.5	93		0.0000	1.0000	43.68
129.5					43.68

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,199,898	3,419	0.0003	0.9997	100.00
0.5	8,715,928	84,380	0.0097	0.9903	99.97
1.5	7,989,425	24,559	0.0031	0.9969	99.00
2.5	7,744,627	57,463	0.0074	0.9926	98.69
3.5	7,572,076	129,693	0.0171	0.9829	97.96
4.5	6,463,550	35,255	0.0055	0.9945	96.28
5.5	6,111,590	55,783	0.0091	0.9909	95.76
6.5	6,251,053	69,932	0.0112	0.9888	94.89
7.5	6,299,126	271,660	0.0431	0.9569	93.82
8.5	6,066,563	175,361	0.0289	0.9711	89.78
9.5	5,862,689	36,636	0.0062	0.9938	87.18
10.5	5,777,633	76,484	0.0132	0.9868	86.64
11.5	5,757,777	48,229	0.0084	0.9916	85.49
12.5	5,778,434	34,710	0.0060	0.9940	84.77
13.5	5,581,851	36,923	0.0066	0.9934	84.27
14.5	5,398,618	83,470	0.0155	0.9845	83.71
15.5	5,251,357	23,595	0.0045	0.9955	82.41
16.5	5,214,411	51,257	0.0098	0.9902	82.04
17.5	5,087,948	25,608	0.0050	0.9950	81.24
18.5	5,001,161	15,743	0.0031	0.9969	80.83
19.5	4,919,713	24,603	0.0050	0.9950	80.57
20.5	4,766,574	21,807	0.0046	0.9954	80.17
21.5	4,689,509	25,846	0.0055	0.9945	79.80
22.5	4,558,080	103,909	0.0228	0.9772	79.36
23.5	4,323,980	32,348	0.0075	0.9925	77.55
24.5	4,228,895	37,330	0.0088	0.9912	76.97
25.5	4,124,187	41,804	0.0101	0.9899	76.29
26.5	3,678,285	34,721	0.0094	0.9906	75.52
27.5	3,387,764	33,128	0.0098	0.9902	74.81
28.5	2,908,266	29,593	0.0102	0.9898	74.08
29.5	2,409,160	33,638	0.0140	0.9860	73.32
30.5	2,208,010	19,137	0.0087	0.9913	72.30
31.5	1,833,070	12,318	0.0067	0.9933	71.67
32.5	1,640,414	31,419	0.0192	0.9808	71.19
33.5	1,513,957	10,970	0.0072	0.9928	69.83
34.5	1,421,719	14,399	0.0101	0.9899	69.32
35.5	1,268,155	12,109	0.0095	0.9905	68.62
36.5	1,125,226	8,099	0.0072	0.9928	67.96
37.5	1,023,125	7,679	0.0075	0.9925	67.48
38.5	899,480	20,152	0.0224	0.9776	66.97

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	870,262	13,807	0.0159	0.9841	65.47
40.5	846,587	17,933	0.0212	0.9788	64.43
41.5	794,837	12,998	0.0164	0.9836	63.07
42.5	763,799	10,655	0.0140	0.9860	62.03
43.5	747,057	5,176	0.0069	0.9931	61.17
44.5	684,860	1,277	0.0019	0.9981	60.74
45.5	642,806	12,798	0.0199	0.9801	60.63
46.5	545,911	1,977	0.0036	0.9964	59.42
47.5	510,141	3,707	0.0073	0.9927	59.21
48.5	464,518	10,294	0.0222	0.9778	58.78
49.5	424,947	1,690	0.0040	0.9960	57.48
50.5	402,343	3,069	0.0076	0.9924	57.25
51.5	363,118	11,781	0.0324	0.9676	56.81
52.5	300,246	6,926	0.0231	0.9769	54.97
53.5	277,522	557	0.0020	0.9980	53.70
54.5	257,157	4,533	0.0176	0.9824	53.59
55.5	218,888	5,773	0.0264	0.9736	52.65
56.5	196,524	319	0.0016	0.9984	51.26
57.5	175,922	1,075	0.0061	0.9939	51.18
58.5	143,801	3,113	0.0216	0.9784	50.86
59.5	126,191		0.0000	1.0000	49.76
60.5	99,253	120	0.0012	0.9988	49.76
61.5	69,350		0.0000	1.0000	49.70
62.5	49,530	11	0.0002	0.9998	49.70
63.5	35,947		0.0000	1.0000	49.69
64.5	25,471		0.0000	1.0000	49.69
65.5	17,096		0.0000	1.0000	49.69
66.5	15,754		0.0000	1.0000	49.69
67.5	14,191	251	0.0177	0.9823	49.69
68.5	10,852		0.0000	1.0000	48.81
69.5	8,530		0.0000	1.0000	48.81
70.5	7,696		0.0000	1.0000	48.81
71.5	7,410		0.0000	1.0000	48.81
72.5	6,037		0.0000	1.0000	48.81
73.5	7,040		0.0000	1.0000	48.81
74.5	4,533	54	0.0119	0.9881	48.81
75.5	3,368		0.0000	1.0000	48.23
76.5	2,046		0.0000	1.0000	48.23
77.5	2,046		0.0000	1.0000	48.23
78.5	2,069		0.0000	1.0000	48.23

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,046		0.0000	1.0000	48.23
80.5	1,944		0.0000	1.0000	48.23
81.5	1,872		0.0000	1.0000	48.23
82.5	1,870	36	0.0190	0.9810	48.23
83.5	1,613		0.0000	1.0000	47.31
84.5	1,613		0.0000	1.0000	47.31
85.5	1,613		0.0000	1.0000	47.31
86.5	1,613		0.0000	1.0000	47.31
87.5	1,537		0.0000	1.0000	47.31
88.5	1,537		0.0000	1.0000	47.31
89.5	1,588		0.0000	1.0000	47.31
90.5	1,463		0.0000	1.0000	47.31
91.5	1,349		0.0000	1.0000	47.31
92.5	1,053		0.0000	1.0000	47.31
93.5	1,053		0.0000	1.0000	47.31
94.5	134		0.0000	1.0000	47.31
95.5	134		0.0000	1.0000	47.31
96.5	134		0.0000	1.0000	47.31
97.5	134		0.0000	1.0000	47.31
98.5	134		0.0000	1.0000	47.31
99.5	134		0.0000	1.0000	47.31
100.5	112		0.0000	1.0000	47.31
101.5	112		0.0000	1.0000	47.31
102.5	112		0.0000	1.0000	47.31
103.5	112		0.0000	1.0000	47.31
104.5	112		0.0000	1.0000	47.31
105.5	112		0.0000	1.0000	47.31
106.5	112		0.0000	1.0000	47.31
107.5	112		0.0000	1.0000	47.31
108.5	112		0.0000	1.0000	47.31
109.5	112		0.0000	1.0000	47.31
110.5	112		0.0000	1.0000	47.31
111.5	112		0.0000	1.0000	47.31
112.5	112		0.0000	1.0000	47.31
113.5	112		0.0000	1.0000	47.31
114.5	93		0.0000	1.0000	47.31
115.5	93		0.0000	1.0000	47.31
116.5	93		0.0000	1.0000	47.31
117.5	93		0.0000	1.0000	47.31
118.5	93		0.0000	1.0000	47.31

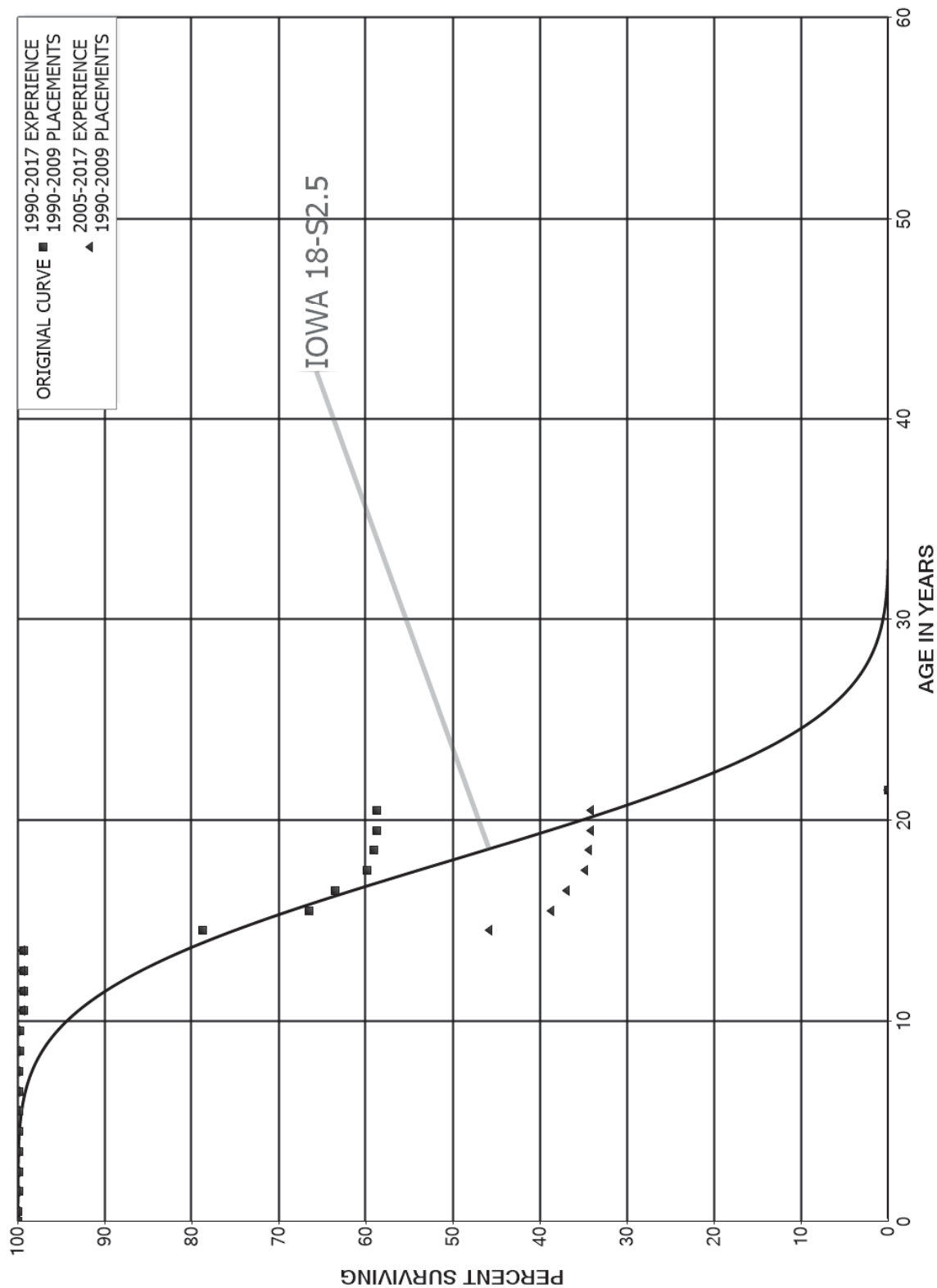
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	93		0.0000	1.0000	47.31
120.5	93		0.0000	1.0000	47.31
121.5	93		0.0000	1.0000	47.31
122.5	93		0.0000	1.0000	47.31
123.5	93		0.0000	1.0000	47.31
124.5	93		0.0000	1.0000	47.31
125.5	93		0.0000	1.0000	47.31
126.5	93		0.0000	1.0000	47.31
127.5	93		0.0000	1.0000	47.31
128.5	93		0.0000	1.0000	47.31
129.5					47.31

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2009			EXPERIENCE BAND 1990-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,352,257	4,028	0.0002	0.9998	100.00
0.5	21,346,069	41,511	0.0019	0.9981	99.98
1.5	21,491,726		0.0000	1.0000	99.79
2.5	21,444,607		0.0000	1.0000	99.79
3.5	21,266,837		0.0000	1.0000	99.79
4.5	21,091,945		0.0000	1.0000	99.79
5.5	21,091,945		0.0000	1.0000	99.79
6.5	21,257,439		0.0000	1.0000	99.79
7.5	21,257,439	5,136	0.0002	0.9998	99.79
8.5	21,252,303		0.0000	1.0000	99.76
9.5	21,252,303	97,666	0.0046	0.9954	99.76
10.5	21,154,636		0.0000	1.0000	99.30
11.5	21,154,636		0.0000	1.0000	99.30
12.5	6,587,824		0.0000	1.0000	99.30
13.5	6,587,824	1,364,818	0.2072	0.7928	99.30
14.5	5,223,006	808,644	0.1548	0.8452	78.73
15.5	4,414,361	203,634	0.0461	0.9539	66.54
16.5	4,210,728	243,958	0.0579	0.9421	63.47
17.5	3,966,769	51,879	0.0131	0.9869	59.79
18.5	3,914,891	20,604	0.0053	0.9947	59.01
19.5	3,870,248		0.0000	1.0000	58.70
20.5	3,816,567	3,816,567	1.0000		58.70
21.5					

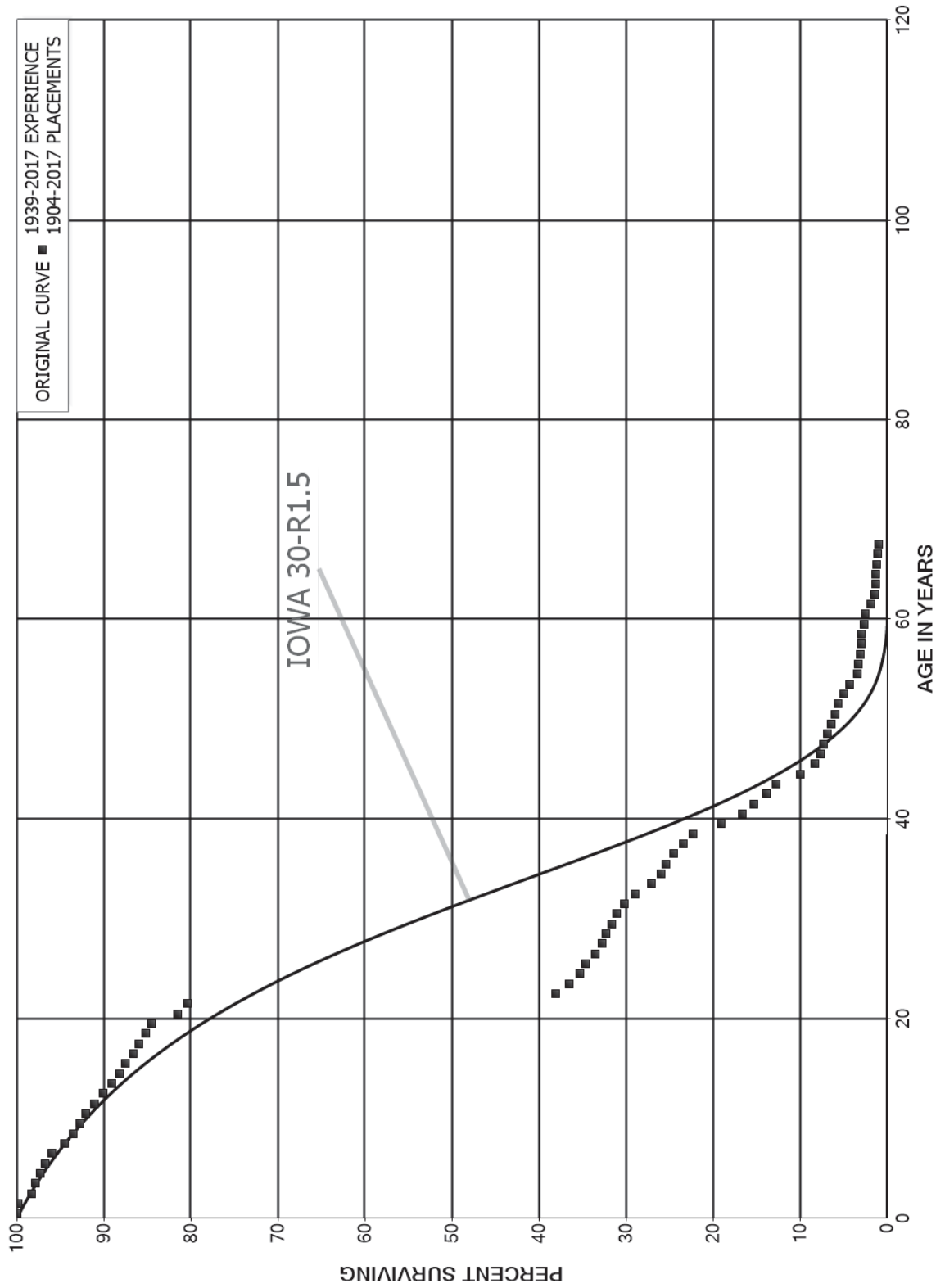
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2009			EXPERIENCE BAND 2005-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,619,068		0.0000	1.0000	100.00
0.5	14,619,068		0.0000	1.0000	100.00
1.5	14,619,068		0.0000	1.0000	100.00
2.5	14,571,949		0.0000	1.0000	100.00
3.5	14,571,949		0.0000	1.0000	100.00
4.5	14,571,949		0.0000	1.0000	100.00
5.5	14,571,949		0.0000	1.0000	100.00
6.5	14,595,987		0.0000	1.0000	100.00
7.5	16,014,487	5,136	0.0003	0.9997	100.00
8.5	16,915,661		0.0000	1.0000	99.97
9.5	17,119,295	97,666	0.0057	0.9943	99.97
10.5	17,021,629		0.0000	1.0000	99.40
11.5	17,073,507		0.0000	1.0000	99.40
12.5	2,527,299		0.0000	1.0000	99.40
13.5	2,527,299	1,364,818	0.5400	0.4600	99.40
14.5	5,223,006	808,644	0.1548	0.8452	45.72
15.5	4,414,361	203,634	0.0461	0.9539	38.64
16.5	4,210,728	243,958	0.0579	0.9421	36.86
17.5	3,966,769	51,879	0.0131	0.9869	34.72
18.5	3,914,891	20,604	0.0053	0.9947	34.27
19.5	3,870,248		0.0000	1.0000	34.09
20.5	3,816,567	3,816,567	1.0000		34.09
21.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 387.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,528,647	5,586	0.0004	0.9996	100.00
0.5	10,169,472	8,795	0.0009	0.9991	99.96
1.5	9,507,572	154,912	0.0163	0.9837	99.87
2.5	8,090,482	33,638	0.0042	0.9958	98.24
3.5	7,614,732	42,806	0.0056	0.9944	97.83
4.5	7,551,532	40,867	0.0054	0.9946	97.28
5.5	7,297,979	56,356	0.0077	0.9923	96.76
6.5	6,856,980	106,306	0.0155	0.9845	96.01
7.5	6,653,004	70,683	0.0106	0.9894	94.52
8.5	6,590,740	57,048	0.0087	0.9913	93.52
9.5	6,426,172	42,734	0.0066	0.9934	92.71
10.5	6,186,533	71,482	0.0116	0.9884	92.09
11.5	5,896,755	65,181	0.0111	0.9889	91.03
12.5	5,738,945	57,622	0.0100	0.9900	90.02
13.5	5,603,262	60,262	0.0108	0.9892	89.12
14.5	5,502,200	43,119	0.0078	0.9922	88.16
15.5	5,387,976	50,938	0.0095	0.9905	87.47
16.5	5,214,187	40,633	0.0078	0.9922	86.64
17.5	4,975,088	47,133	0.0095	0.9905	85.97
18.5	4,648,786	33,587	0.0072	0.9928	85.15
19.5	4,344,243	156,976	0.0361	0.9639	84.54
20.5	3,925,706	54,635	0.0139	0.9861	81.48
21.5	3,462,422	1,824,078	0.5268	0.4732	80.35
22.5	1,639,525	65,197	0.0398	0.9602	38.02
23.5	1,579,706	51,747	0.0328	0.9672	36.51
24.5	1,529,885	28,690	0.0188	0.9812	35.31
25.5	1,500,144	48,185	0.0321	0.9679	34.65
26.5	1,451,042	35,445	0.0244	0.9756	33.54
27.5	1,412,729	16,665	0.0118	0.9882	32.72
28.5	1,396,695	31,211	0.0223	0.9777	32.33
29.5	1,367,703	23,827	0.0174	0.9826	31.61
30.5	1,340,879	37,301	0.0278	0.9722	31.06
31.5	1,182,724	48,723	0.0412	0.9588	30.19
32.5	1,004,431	63,527	0.0632	0.9368	28.95
33.5	789,264	32,546	0.0412	0.9588	27.12
34.5	666,833	15,658	0.0235	0.9765	26.00
35.5	535,193	17,898	0.0334	0.9666	25.39
36.5	429,965	19,985	0.0465	0.9535	24.54
37.5	289,680	14,028	0.0484	0.9516	23.40
38.5	238,175	33,696	0.1415	0.8585	22.27

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	205,902	27,271	0.1324	0.8676	19.12
40.5	178,334	14,460	0.0811	0.9189	16.58
41.5	164,385	15,144	0.0921	0.9079	15.24
42.5	148,949	11,590	0.0778	0.9222	13.84
43.5	139,406	30,864	0.2214	0.7786	12.76
44.5	107,982	18,251	0.1690	0.8310	9.93
45.5	89,585	6,833	0.0763	0.9237	8.26
46.5	82,680	3,637	0.0440	0.9560	7.63
47.5	79,043	4,398	0.0556	0.9444	7.29
48.5	74,432	5,295	0.0711	0.9289	6.88
49.5	69,550	5,337	0.0767	0.9233	6.39
50.5	64,213	2,657	0.0414	0.9586	5.90
51.5	61,446	8,166	0.1329	0.8671	5.66
52.5	53,355	6,902	0.1294	0.8706	4.91
53.5	46,572	9,312	0.2000	0.8000	4.27
54.5	37,259	1,095	0.0294	0.9706	3.42
55.5	36,165	2,769	0.0766	0.9234	3.32
56.5	33,201	1,051	0.0316	0.9684	3.06
57.5	32,070	659	0.0205	0.9795	2.97
58.5	31,329	2,912	0.0930	0.9070	2.91
59.5	29,258	1,291	0.0441	0.9559	2.64
60.5	28,315	7,540	0.2663	0.7337	2.52
61.5	20,860	5,166	0.2476	0.7524	1.85
62.5	15,694	797	0.0508	0.9492	1.39
63.5	15,497	681	0.0439	0.9561	1.32
64.5	13,858	442	0.0319	0.9681	1.26
65.5	13,068	1,327	0.1015	0.8985	1.22
66.5	11,656	1,436	0.1232	0.8768	1.10
67.5	10,221	1,477	0.1445	0.8555	0.96
68.5	7,877	481	0.0610	0.9390	0.82
69.5	7,397	1,022	0.1381	0.8619	0.77
70.5	6,375	1,025	0.1607	0.8393	0.67
71.5	5,350	1,983	0.3707	0.6293	0.56
72.5	3,367	347	0.1032	0.8968	0.35
73.5	3,019	652	0.2160	0.7840	0.32
74.5	2,367	31	0.0132	0.9868	0.25
75.5	2,317	1,578	0.6810	0.3190	0.24
76.5	964	159	0.1654	0.8346	0.08
77.5	580	7	0.0123	0.9877	0.07
78.5	573		0.0000	1.0000	0.06

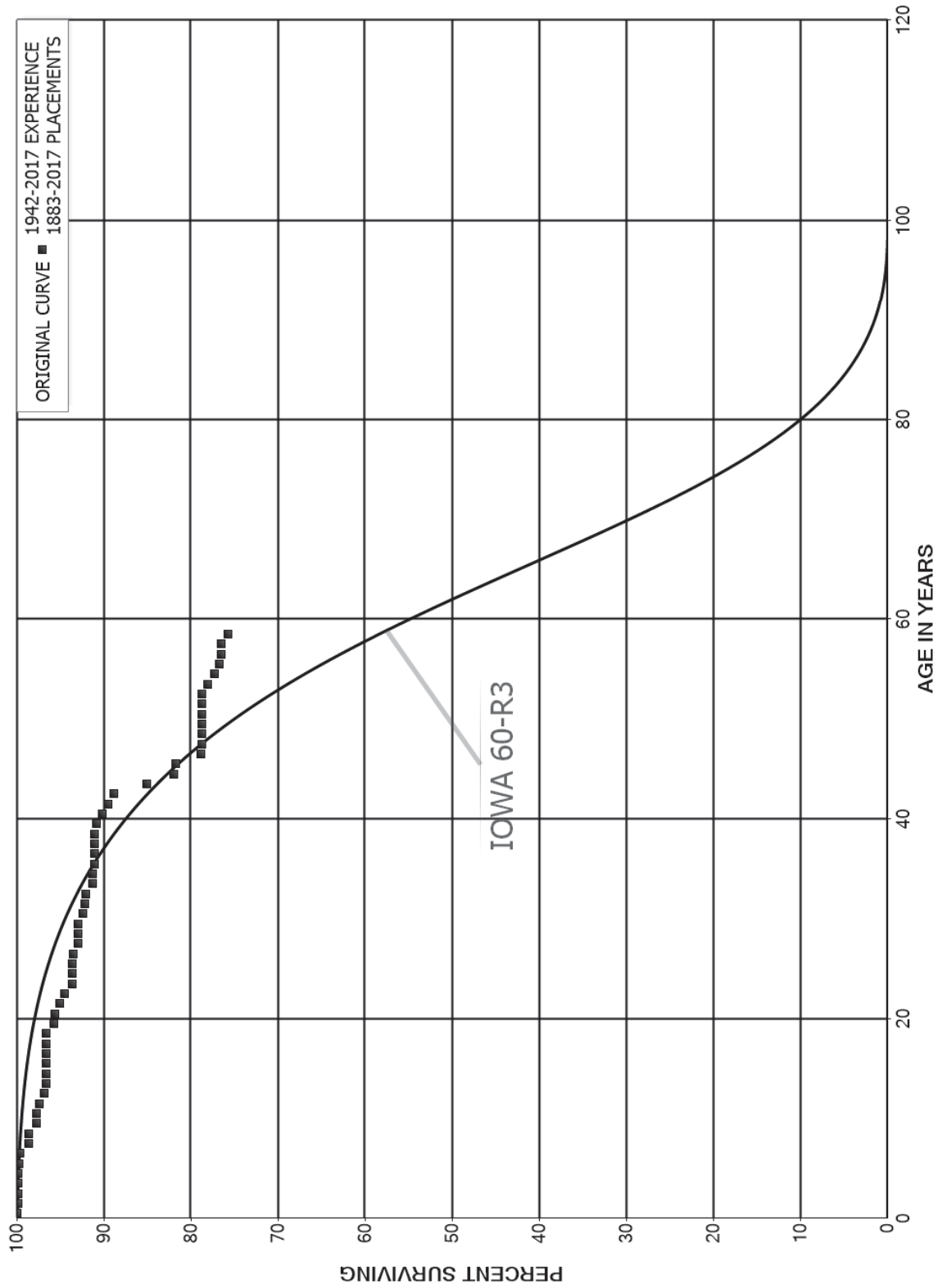
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	573	205	0.3579	0.6421	0.06	
80.5	368	257	0.6973	0.3027	0.04	
81.5	111		0.0000	1.0000	0.01	
82.5	111		0.0000	1.0000	0.01	
83.5	111		0.0000	1.0000	0.01	
84.5	111	16	0.1434	0.8566	0.01	
85.5	95	85	0.8863	0.1137	0.01	
86.5	11		0.0000	1.0000	0.00	
87.5	11		0.0000	1.0000	0.00	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11		0.0000	1.0000	0.00	
92.5	11		0.0000	1.0000	0.00	
93.5	11		0.0000	1.0000	0.00	
94.5	11		0.0000	1.0000	0.00	
95.5	11		0.0000	1.0000	0.00	
96.5	22	0	0.0055	0.9945	0.00	
97.5	22		0.0000	1.0000	0.00	
98.5	22		0.0000	1.0000	0.00	
99.5	22		0.0000	1.0000	0.00	
100.5	22		0.0000	1.0000	0.00	
101.5	11		0.0000	1.0000	0.00	
102.5	11		0.0000	1.0000	0.00	
103.5	11		0.0000	1.0000	0.00	
104.5	11		0.0000	1.0000	0.00	
105.5	11		0.0000	1.0000	0.00	
106.5	11		0.0000	1.0000	0.00	
107.5	11		0.0000	1.0000	0.00	
108.5	11	11	1.0000		0.00	
109.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1942-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,679		0.0000	1.0000	100.00
0.5	46,703	68	0.0015	0.9985	100.00
1.5	46,664		0.0000	1.0000	99.85
2.5	46,664		0.0000	1.0000	99.85
3.5	47,303		0.0000	1.0000	99.85
4.5	47,429	80	0.0017	0.9983	99.85
5.5	47,437	41	0.0009	0.9991	99.69
6.5	47,651	463	0.0097	0.9903	99.60
7.5	47,413		0.0000	1.0000	98.63
8.5	46,847	439	0.0094	0.9906	98.63
9.5	46,628		0.0000	1.0000	97.71
10.5	46,692	131	0.0028	0.9972	97.71
11.5	46,625	287	0.0062	0.9938	97.43
12.5	46,452	88	0.0019	0.9981	96.83
13.5	46,426		0.0000	1.0000	96.65
14.5	45,288		0.0000	1.0000	96.65
15.5	44,970	38	0.0008	0.9992	96.65
16.5	45,190		0.0000	1.0000	96.57
17.5	45,412		0.0000	1.0000	96.57
18.5	45,840	393	0.0086	0.9914	96.57
19.5	45,505	79	0.0017	0.9983	95.74
20.5	45,852	263	0.0057	0.9943	95.58
21.5	46,688	267	0.0057	0.9943	95.03
22.5	45,111	390	0.0087	0.9913	94.48
23.5	45,774		0.0000	1.0000	93.67
24.5	45,961	36	0.0008	0.9992	93.67
25.5	46,246	28	0.0006	0.9994	93.59
26.5	46,365	275	0.0059	0.9941	93.54
27.5	45,352		0.0000	1.0000	92.98
28.5	45,907		0.0000	1.0000	92.98
29.5	56,173	364	0.0065	0.9935	92.98
30.5	55,694	148	0.0026	0.9974	92.38
31.5	55,547	20	0.0004	0.9996	92.13
32.5	55,747	524	0.0094	0.9906	92.10
33.5	54,017		0.0000	1.0000	91.24
34.5	47,721	108	0.0023	0.9977	91.24
35.5	39,108		0.0000	1.0000	91.03
36.5	26,151		0.0000	1.0000	91.03
37.5	25,678		0.0000	1.0000	91.03
38.5	26,086	43	0.0016	0.9984	91.03

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	25,010	190	0.0076	0.9924	90.88	
40.5	25,270	202	0.0080	0.9920	90.19	
41.5	25,810	167	0.0065	0.9935	89.47	
42.5	26,414	1,133	0.0429	0.9571	88.89	
43.5	25,816	967	0.0375	0.9625	85.08	
44.5	25,058	59	0.0024	0.9976	81.89	
45.5	25,796	911	0.0353	0.9647	81.70	
46.5	25,091	39	0.0015	0.9985	78.81	
47.5	25,052		0.0000	1.0000	78.69	
48.5	21,285	0	0.0000	1.0000	78.69	
49.5	20,721		0.0000	1.0000	78.69	
50.5	20,446		0.0000	1.0000	78.69	
51.5	17,689		0.0000	1.0000	78.69	
52.5	17,189	140	0.0082	0.9918	78.69	
53.5	17,005	158	0.0093	0.9907	78.05	
54.5	16,676	121	0.0072	0.9928	77.32	
55.5	16,481	64	0.0039	0.9961	76.76	
56.5	16,504		0.0000	1.0000	76.47	
57.5	14,990	144	0.0096	0.9904	76.47	
58.5	14,180	53	0.0037	0.9963	75.73	
59.5	10,193		0.0000	1.0000	75.45	
60.5	10,240	166	0.0162	0.9838	75.45	
61.5	9,765	93	0.0095	0.9905	74.23	
62.5	9,672	23	0.0024	0.9976	73.52	
63.5	9,595	46	0.0048	0.9952	73.34	
64.5	9,614		0.0000	1.0000	72.99	
65.5	9,568		0.0000	1.0000	72.99	
66.5	9,390		0.0000	1.0000	72.99	
67.5	9,328		0.0000	1.0000	72.99	
68.5	9,236		0.0000	1.0000	72.99	
69.5	9,220		0.0000	1.0000	72.99	
70.5	9,220		0.0000	1.0000	72.99	
71.5	9,077		0.0000	1.0000	72.99	
72.5	9,552		0.0000	1.0000	72.99	
73.5	9,095		0.0000	1.0000	72.99	
74.5	9,095	108	0.0119	0.9881	72.99	
75.5	8,356		0.0000	1.0000	72.13	
76.5	8,232		0.0000	1.0000	72.13	
77.5	8,246		0.0000	1.0000	72.13	
78.5	8,210		0.0000	1.0000	72.13	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,076		0.0000	1.0000	72.13
80.5	10,495		0.0000	1.0000	72.13
81.5	10,913		0.0000	1.0000	72.13
82.5	10,487		0.0000	1.0000	72.13
83.5	10,380	158	0.0153	0.9847	72.13
84.5	10,258		0.0000	1.0000	71.03
85.5	10,367		0.0000	1.0000	71.03
86.5	9,660		0.0000	1.0000	71.03
87.5	9,694		0.0000	1.0000	71.03
88.5	9,371	1,837	0.1960	0.8040	71.03
89.5	7,603		0.0000	1.0000	57.10
90.5	7,357		0.0000	1.0000	57.10
91.5	7,325		0.0000	1.0000	57.10
92.5	7,040		0.0000	1.0000	57.10
93.5	5,942		0.0000	1.0000	57.10
94.5	5,036		0.0000	1.0000	57.10
95.5	4,797		0.0000	1.0000	57.10
96.5	4,879		0.0000	1.0000	57.10
97.5	4,055		0.0000	1.0000	57.10
98.5	4,062		0.0000	1.0000	57.10
99.5	4,062		0.0000	1.0000	57.10
100.5	5,038		0.0000	1.0000	57.10
101.5	4,689		0.0000	1.0000	57.10
102.5	4,630		0.0000	1.0000	57.10
103.5	4,387		0.0000	1.0000	57.10
104.5	3,968		0.0000	1.0000	57.10
105.5	3,861		0.0000	1.0000	57.10
106.5	3,861		0.0000	1.0000	57.10
107.5	3,861		0.0000	1.0000	57.10
108.5	3,856		0.0000	1.0000	57.10
109.5	3,855		0.0000	1.0000	57.10
110.5	3,340		0.0000	1.0000	57.10
111.5	3,340		0.0000	1.0000	57.10
112.5	3,001		0.0000	1.0000	57.10
113.5	2,896		0.0000	1.0000	57.10
114.5	2,540		0.0000	1.0000	57.10
115.5	2,530		0.0000	1.0000	57.10
116.5	1,487		0.0000	1.0000	57.10
117.5	1,408		0.0000	1.0000	57.10
118.5	1,188		0.0000	1.0000	57.10

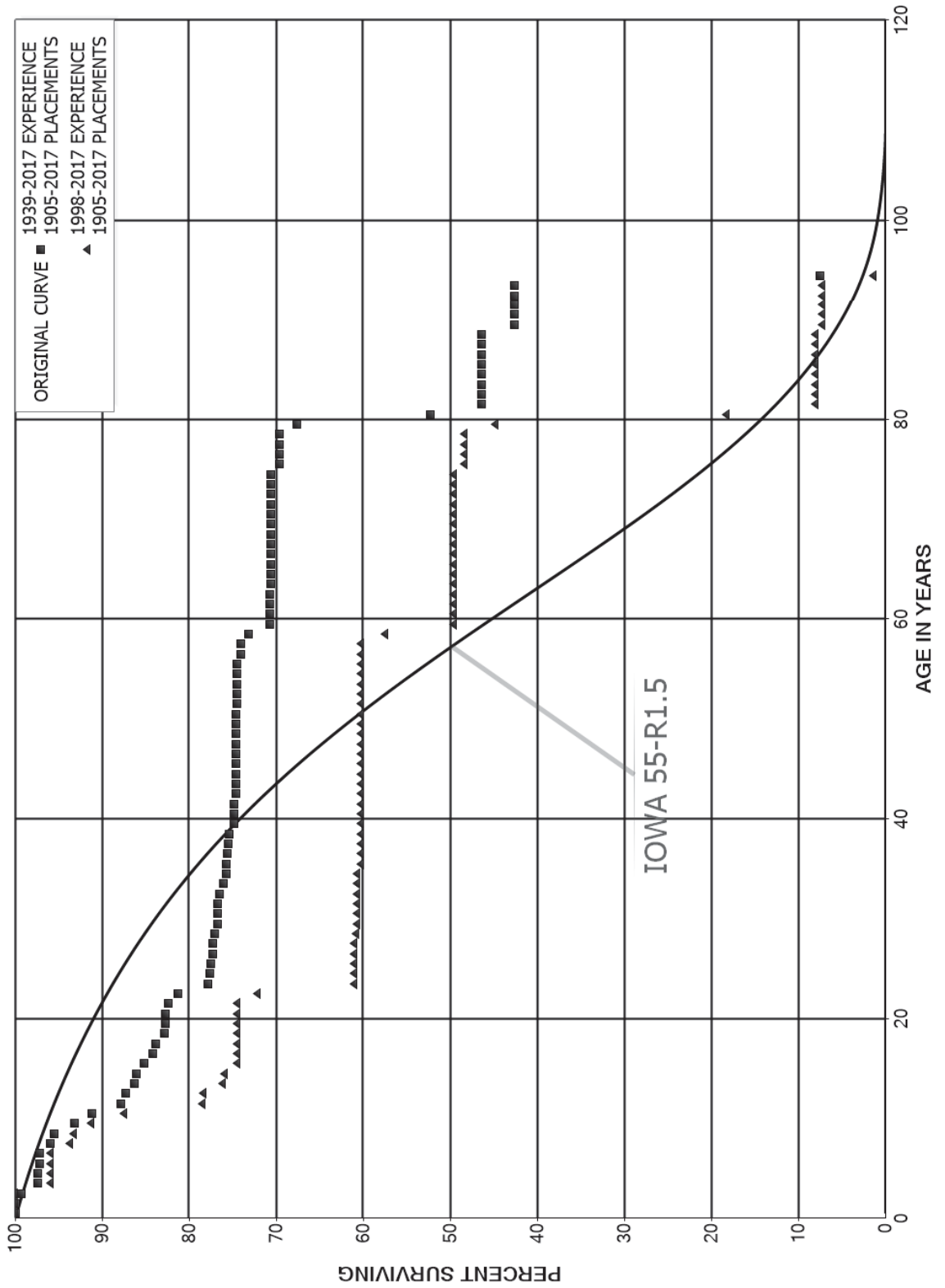
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,065		0.0000	1.0000	57.10
120.5	799		0.0000	1.0000	57.10
121.5	221		0.0000	1.0000	57.10
122.5					57.10

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,282,731	2,286	0.0001	0.9999	100.00
0.5	25,309,034	15,768	0.0006	0.9994	99.99
1.5	21,954,934	136,901	0.0062	0.9938	99.93
2.5	19,793,582	379,538	0.0192	0.9808	99.31
3.5	18,871,090	4,882	0.0003	0.9997	97.40
4.5	17,480,618	27,186	0.0016	0.9984	97.38
5.5	16,164,139	11,001	0.0007	0.9993	97.23
6.5	15,227,226	190,749	0.0125	0.9875	97.16
7.5	11,866,975	60,352	0.0051	0.9949	95.94
8.5	8,692,530	205,687	0.0237	0.9763	95.45
9.5	7,480,461	159,073	0.0213	0.9787	93.20
10.5	5,810,880	215,739	0.0371	0.9629	91.21
11.5	5,031,654	30,977	0.0062	0.9938	87.83
12.5	4,767,687	53,237	0.0112	0.9888	87.29
13.5	4,288,883	14,089	0.0033	0.9967	86.31
14.5	4,093,065	40,191	0.0098	0.9902	86.03
15.5	3,874,811	46,204	0.0119	0.9881	85.18
16.5	3,710,336	12,413	0.0033	0.9967	84.17
17.5	3,618,331	47,327	0.0131	0.9869	83.89
18.5	3,578,718	591	0.0002	0.9998	82.79
19.5	4,097,717	2,169	0.0005	0.9995	82.78
20.5	3,944,866	16,403	0.0042	0.9958	82.73
21.5	3,876,470	49,841	0.0129	0.9871	82.39
22.5	3,657,831	159,081	0.0435	0.9565	81.33
23.5	3,455,620	8,962	0.0026	0.9974	77.79
24.5	2,976,056	4,795	0.0016	0.9984	77.59
25.5	2,603,582	5,075	0.0019	0.9981	77.46
26.5	2,418,792		0.0000	1.0000	77.31
27.5	2,008,670	7,853	0.0039	0.9961	77.31
28.5	2,248,542	7,741	0.0034	0.9966	77.01
29.5	2,180,248	1,085	0.0005	0.9995	76.75
30.5	2,147,157	654	0.0003	0.9997	76.71
31.5	1,644,716	3,001	0.0018	0.9982	76.68
32.5	1,592,111	9,756	0.0061	0.9939	76.54
33.5	1,490,244	5,797	0.0039	0.9961	76.08
34.5	1,309,724	1,861	0.0014	0.9986	75.78
35.5	1,223,266	473	0.0004	0.9996	75.67
36.5	1,185,738	1,761	0.0015	0.9985	75.64
37.5	1,155,136	2,064	0.0018	0.9982	75.53
38.5	1,143,223	8,020	0.0070	0.9930	75.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,049,629		0.0000	1.0000	74.87
40.5	732,557	413	0.0006	0.9994	74.87
41.5	601,894	1,350	0.0022	0.9978	74.82
42.5	320,457		0.0000	1.0000	74.66
43.5	265,682		0.0000	1.0000	74.66
44.5	266,127		0.0000	1.0000	74.66
45.5	131,523	12	0.0001	0.9999	74.66
46.5	130,459		0.0000	1.0000	74.65
47.5	125,981		0.0000	1.0000	74.65
48.5	124,197		0.0000	1.0000	74.65
49.5	122,118		0.0000	1.0000	74.65
50.5	119,782	277	0.0023	0.9977	74.65
51.5	114,194		0.0000	1.0000	74.48
52.5	112,305		0.0000	1.0000	74.48
53.5	110,055		0.0000	1.0000	74.48
54.5	113,893		0.0000	1.0000	74.48
55.5	108,423	562	0.0052	0.9948	74.48
56.5	106,187		0.0000	1.0000	74.09
57.5	104,429	1,218	0.0117	0.9883	74.09
58.5	95,617	3,219	0.0337	0.9663	73.23
59.5	90,598		0.0000	1.0000	70.76
60.5	44,538		0.0000	1.0000	70.76
61.5	43,507		0.0000	1.0000	70.76
62.5	37,749	74	0.0020	0.9980	70.76
63.5	37,012		0.0000	1.0000	70.62
64.5	35,193		0.0000	1.0000	70.62
65.5	35,073		0.0000	1.0000	70.62
66.5	33,469		0.0000	1.0000	70.62
67.5	31,726		0.0000	1.0000	70.62
68.5	31,726		0.0000	1.0000	70.62
69.5	31,826		0.0000	1.0000	70.62
70.5	29,632		0.0000	1.0000	70.62
71.5	25,399		0.0000	1.0000	70.62
72.5	5,255		0.0000	1.0000	70.62
73.5	5,473		0.0000	1.0000	70.62
74.5	5,473	75	0.0137	0.9863	70.62
75.5	5,298		0.0000	1.0000	69.66
76.5	4,548		0.0000	1.0000	69.66
77.5	4,257		0.0000	1.0000	69.66
78.5	4,257	125	0.0294	0.9706	69.66

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,132	936	0.2265	0.7735	67.61	
80.5	3,196	363	0.1136	0.8864	52.30	
81.5	2,833		0.0000	1.0000	46.36	
82.5	2,833		0.0000	1.0000	46.36	
83.5	2,833		0.0000	1.0000	46.36	
84.5	6,651		0.0000	1.0000	46.36	
85.5	11,319		0.0000	1.0000	46.36	
86.5	11,319		0.0000	1.0000	46.36	
87.5	11,319		0.0000	1.0000	46.36	
88.5	11,319	906	0.0800	0.9200	46.36	
89.5	9,601		0.0000	1.0000	42.65	
90.5	5,783		0.0000	1.0000	42.65	
91.5	5,783		0.0000	1.0000	42.65	
92.5	5,783		0.0000	1.0000	42.65	
93.5	5,783	4,764	0.8237	0.1763	42.65	
94.5	218		0.0000	1.0000	7.52	
95.5	218		0.0000	1.0000	7.52	
96.5	218		0.0000	1.0000	7.52	
97.5	218		0.0000	1.0000	7.52	
98.5	218		0.0000	1.0000	7.52	
99.5	218		0.0000	1.0000	7.52	
100.5	218		0.0000	1.0000	7.52	
101.5	218		0.0000	1.0000	7.52	
102.5	218		0.0000	1.0000	7.52	
103.5	218		0.0000	1.0000	7.52	
104.5	218		0.0000	1.0000	7.52	
105.5	218		0.0000	1.0000	7.52	
106.5	218		0.0000	1.0000	7.52	
107.5	218		0.0000	1.0000	7.52	
108.5	218		0.0000	1.0000	7.52	
109.5	218		0.0000	1.0000	7.52	
110.5	218		0.0000	1.0000	7.52	
111.5	218		0.0000	1.0000	7.52	
112.5	218		0.0000	1.0000	7.52	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,694,787		0.0000	1.0000	100.00
0.5	13,574,581		0.0000	1.0000	100.00
1.5	10,472,785		0.0000	1.0000	100.00
2.5	8,975,930	370,642	0.0413	0.9587	100.00
3.5	8,119,777		0.0000	1.0000	95.87
4.5	7,231,848	307	0.0000	1.0000	95.87
5.5	7,499,169		0.0000	1.0000	95.87
6.5	7,799,879	183,407	0.0235	0.9765	95.87
7.5	4,999,791	21,596	0.0043	0.9957	93.61
8.5	3,887,707	86,551	0.0223	0.9777	93.21
9.5	3,294,020	135,132	0.0410	0.9590	91.13
10.5	2,065,187	212,175	0.1027	0.8973	87.39
11.5	1,520,669	1,811	0.0012	0.9988	78.42
12.5	1,530,276	43,901	0.0287	0.9713	78.32
13.5	1,346,436	4,111	0.0031	0.9969	76.08
14.5	1,315,568	25,595	0.0195	0.9805	75.84
15.5	1,254,024		0.0000	1.0000	74.37
16.5	1,144,765		0.0000	1.0000	74.37
17.5	1,131,431		0.0000	1.0000	74.37
18.5	1,206,149		0.0000	1.0000	74.37
19.5	1,257,910		0.0000	1.0000	74.37
20.5	1,182,988		0.0000	1.0000	74.37
21.5	1,129,770	35,571	0.0315	0.9685	74.37
22.5	1,022,548	157,685	0.1542	0.8458	72.03
23.5	862,015		0.0000	1.0000	60.92
24.5	814,385		0.0000	1.0000	60.92
25.5	786,933		0.0000	1.0000	60.92
26.5	686,804		0.0000	1.0000	60.92
27.5	587,949	2,096	0.0036	0.9964	60.92
28.5	517,889	787	0.0015	0.9985	60.70
29.5	459,686		0.0000	1.0000	60.61
30.5	431,578		0.0000	1.0000	60.61
31.5	426,463		0.0000	1.0000	60.61
32.5	341,978		0.0000	1.0000	60.61
33.5	253,634		0.0000	1.0000	60.61
34.5	103,197	712	0.0069	0.9931	60.61
35.5	33,557		0.0000	1.0000	60.19
36.5	34,373		0.0000	1.0000	60.19
37.5	19,819		0.0000	1.0000	60.19
38.5	20,738		0.0000	1.0000	60.19

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,622		0.0000	1.0000	60.19
40.5	24,109		0.0000	1.0000	60.19
41.5	27,685		0.0000	1.0000	60.19
42.5	30,535		0.0000	1.0000	60.19
43.5	33,809		0.0000	1.0000	60.19
44.5	36,862		0.0000	1.0000	60.19
45.5	32,353		0.0000	1.0000	60.19
46.5	32,964		0.0000	1.0000	60.19
47.5	28,945		0.0000	1.0000	60.19
48.5	27,174		0.0000	1.0000	60.19
49.5	25,096		0.0000	1.0000	60.19
50.5	25,594		0.0000	1.0000	60.19
51.5	23,769		0.0000	1.0000	60.19
52.5	23,769		0.0000	1.0000	60.19
53.5	22,083		0.0000	1.0000	60.19
54.5	26,160		0.0000	1.0000	60.19
55.5	27,562		0.0000	1.0000	60.19
56.5	26,926		0.0000	1.0000	60.19
57.5	25,734	1,218	0.0473	0.9527	60.19
58.5	23,581	3,219	0.1365	0.8635	57.34
59.5	18,562		0.0000	1.0000	49.51
60.5	11,811		0.0000	1.0000	49.51
61.5	11,811		0.0000	1.0000	49.51
62.5	11,826		0.0000	1.0000	49.51
63.5	11,163		0.0000	1.0000	49.51
64.5	9,344		0.0000	1.0000	49.51
65.5	9,224		0.0000	1.0000	49.51
66.5	7,646		0.0000	1.0000	49.51
67.5	6,088		0.0000	1.0000	49.51
68.5	6,160		0.0000	1.0000	49.51
69.5	6,316		0.0000	1.0000	49.51
70.5	6,638		0.0000	1.0000	49.51
71.5	2,405		0.0000	1.0000	49.51
72.5	2,920		0.0000	1.0000	49.51
73.5	2,920		0.0000	1.0000	49.51
74.5	2,920	75	0.0257	0.9743	49.51
75.5	2,745		0.0000	1.0000	48.24
76.5	1,995		0.0000	1.0000	48.24
77.5	1,704		0.0000	1.0000	48.24
78.5	1,704	125	0.0734	0.9266	48.24

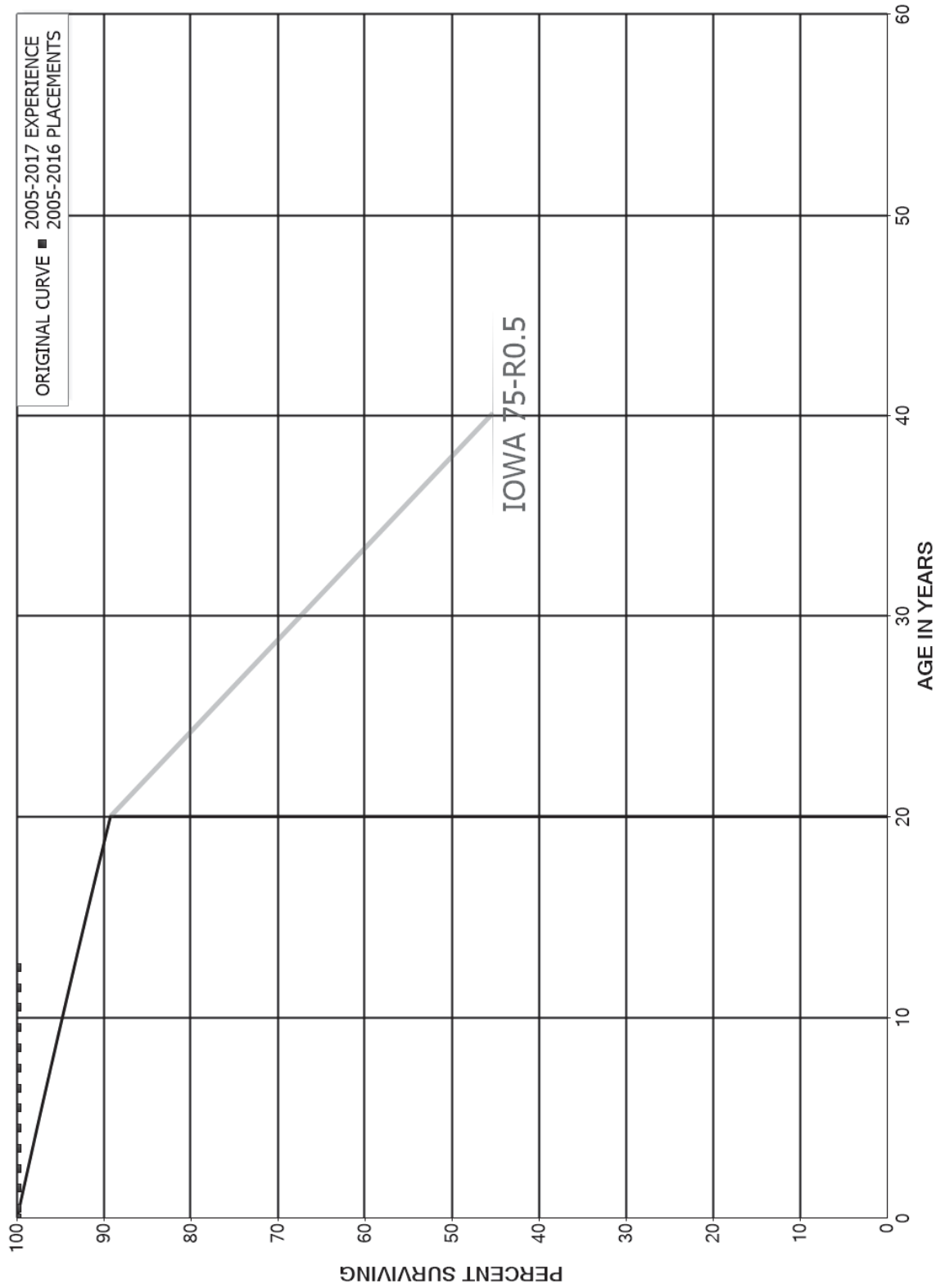
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1998-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,579	936	0.5928	0.4072	44.70	
80.5	643	363	0.5645	0.4355	18.20	
81.5	1,226		0.0000	1.0000	7.93	
82.5	1,226		0.0000	1.0000	7.93	
83.5	1,226		0.0000	1.0000	7.93	
84.5	5,044		0.0000	1.0000	7.93	
85.5	9,712		0.0000	1.0000	7.93	
86.5	9,712		0.0000	1.0000	7.93	
87.5	9,712		0.0000	1.0000	7.93	
88.5	9,712	906	0.0932	0.9068	7.93	
89.5	9,383		0.0000	1.0000	7.19	
90.5	5,565		0.0000	1.0000	7.19	
91.5	5,565		0.0000	1.0000	7.19	
92.5	5,783		0.0000	1.0000	7.19	
93.5	5,783	4,764	0.8237	0.1763	7.19	
94.5	218		0.0000	1.0000	1.27	
95.5	218		0.0000	1.0000	1.27	
96.5	218		0.0000	1.0000	1.27	
97.5	218		0.0000	1.0000	1.27	
98.5	218		0.0000	1.0000	1.27	
99.5	218		0.0000	1.0000	1.27	
100.5	218		0.0000	1.0000	1.27	
101.5	218		0.0000	1.0000	1.27	
102.5	218		0.0000	1.0000	1.27	
103.5	218		0.0000	1.0000	1.27	
104.5	218		0.0000	1.0000	1.27	
105.5	218		0.0000	1.0000	1.27	
106.5	218		0.0000	1.0000	1.27	
107.5	218		0.0000	1.0000	1.27	
108.5	218		0.0000	1.0000	1.27	
109.5	218		0.0000	1.0000	1.27	
110.5	218		0.0000	1.0000	1.27	
111.5	218		0.0000	1.0000	1.27	
112.5					1.27	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



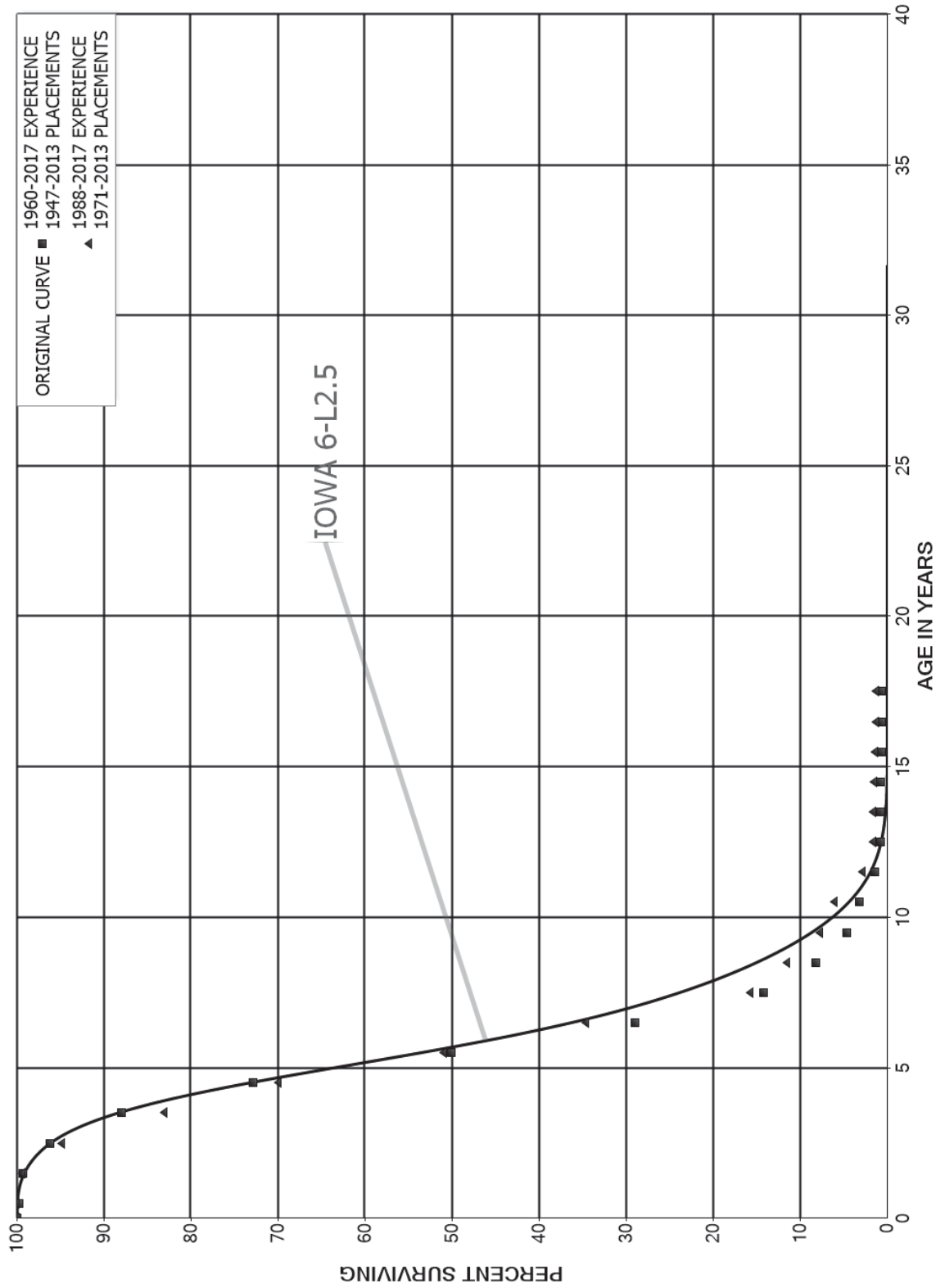
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2016			EXPERIENCE BAND 2005-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,229,973		0.0000	1.0000	100.00
0.5	5,422,423		0.0000	1.0000	100.00
1.5	5,303,514		0.0000	1.0000	100.00
2.5	3,504,535		0.0000	1.0000	100.00
3.5	3,504,535		0.0000	1.0000	100.00
4.5	3,504,535		0.0000	1.0000	100.00
5.5	3,445,580		0.0000	1.0000	100.00
6.5	3,445,580		0.0000	1.0000	100.00
7.5	3,192,450		0.0000	1.0000	100.00
8.5	3,192,450		0.0000	1.0000	100.00
9.5	3,192,450		0.0000	1.0000	100.00
10.5	3,189,324		0.0000	1.0000	100.00
11.5	3,189,324		0.0000	1.0000	100.00
12.5					100.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,627,057	5,966	0.0023	0.9977	100.00
0.5	2,900,111	13,017	0.0045	0.9955	99.77
1.5	2,826,226	88,107	0.0312	0.9688	99.33
2.5	2,813,854	241,910	0.0860	0.9140	96.23
3.5	2,696,478	461,972	0.1713	0.8287	87.96
4.5	2,212,998	693,706	0.3135	0.6865	72.89
5.5	1,401,378	589,988	0.4210	0.5790	50.04
6.5	741,332	377,859	0.5097	0.4903	28.97
7.5	358,483	151,327	0.4221	0.5779	14.21
8.5	181,083	78,408	0.4330	0.5670	8.21
9.5	109,776	35,698	0.3252	0.6748	4.65
10.5	74,198	41,561	0.5601	0.4399	3.14
11.5	32,719	14,999	0.4584	0.5416	1.38
12.5	17,613	100	0.0057	0.9943	0.75
13.5	17,512	875	0.0500	0.9500	0.74
14.5	16,638	1,755	0.1055	0.8945	0.71
15.5	14,883	608	0.0408	0.9592	0.63
16.5	14,276	889	0.0623	0.9377	0.61
17.5	13,386	35	0.0026	0.9974	0.57
18.5	13,351	95	0.0071	0.9929	0.57
19.5	13,256		0.0000	1.0000	0.56
20.5	13,256		0.0000	1.0000	0.56
21.5	13,256		0.0000	1.0000	0.56
22.5	13,256		0.0000	1.0000	0.56
23.5	13,256	1,306	0.0985	0.9015	0.56
24.5	11,950		0.0000	1.0000	0.51
25.5	11,950		0.0000	1.0000	0.51
26.5	11,950		0.0000	1.0000	0.51
27.5	11,950	10,519	0.8803	0.1197	0.51
28.5	1,431		0.0000	1.0000	0.06
29.5	1,431		0.0000	1.0000	0.06
30.5	1,431		0.0000	1.0000	0.06
31.5	1,431		0.0000	1.0000	0.06
32.5	1,431		0.0000	1.0000	0.06
33.5	1,431	1,431	1.0000		0.06
34.5					

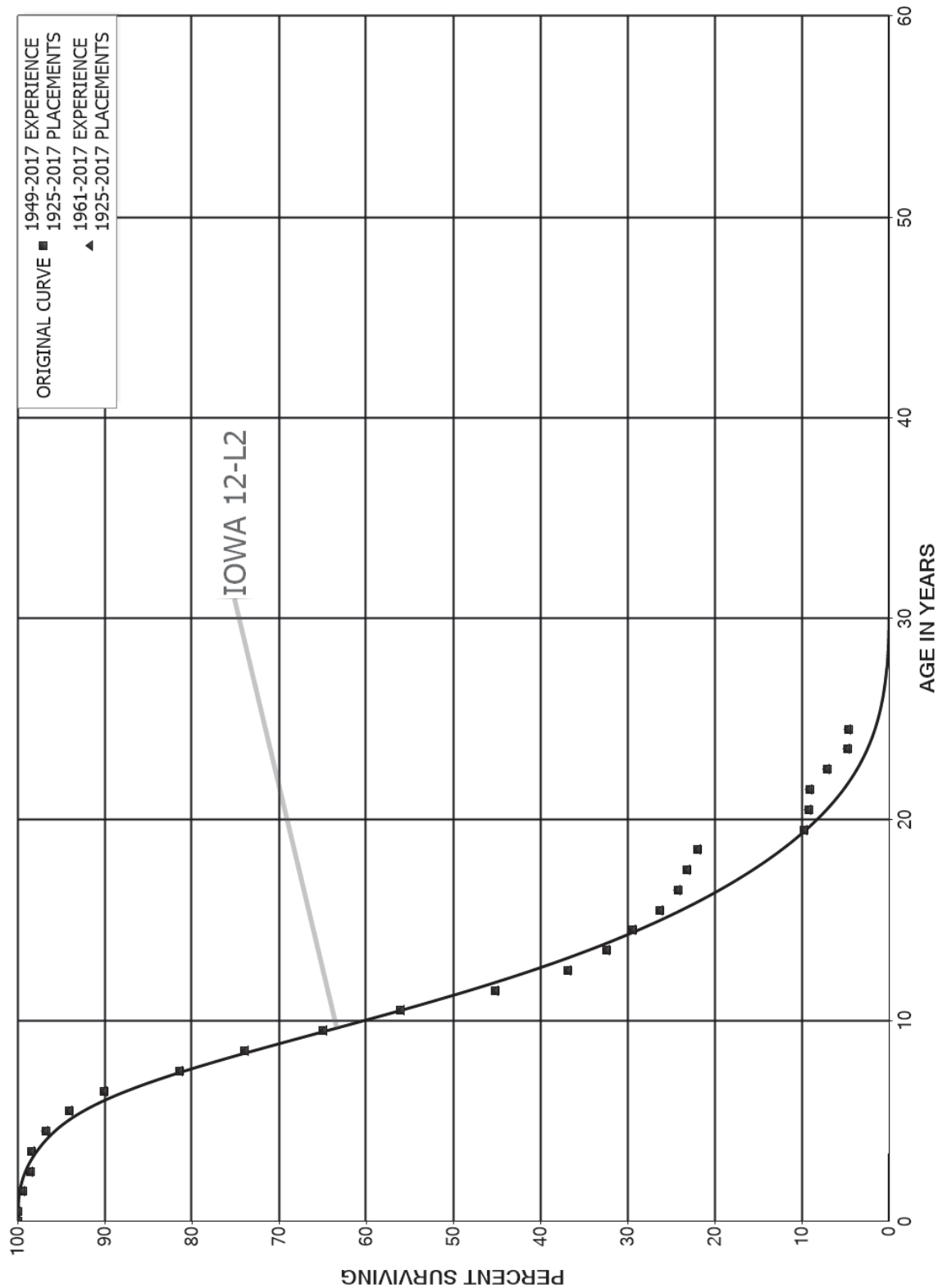
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2013			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,364,120		0.0000	1.0000	100.00
0.5	1,549,745	11,325	0.0073	0.9927	100.00
1.5	1,412,301	65,121	0.0461	0.9539	99.27
2.5	1,342,982	166,636	0.1241	0.8759	94.69
3.5	1,248,488	197,241	0.1580	0.8420	82.94
4.5	1,008,541	274,888	0.2726	0.7274	69.84
5.5	649,747	208,519	0.3209	0.6791	50.80
6.5	402,782	220,876	0.5484	0.4516	34.50
7.5	179,837	48,109	0.2675	0.7325	15.58
8.5	102,515	34,466	0.3362	0.6638	11.41
9.5	87,529	19,099	0.2182	0.7818	7.58
10.5	68,530	36,607	0.5342	0.4658	5.92
11.5	31,930	14,999	0.4697	0.5303	2.76
12.5	16,824		0.0000	1.0000	1.46
13.5	16,824	855	0.0508	0.9492	1.46
14.5	16,318	1,755	0.1075	0.8925	1.39
15.5	14,659	418	0.0285	0.9715	1.24
16.5	14,276	889	0.0623	0.9377	1.20
17.5	13,386	35	0.0026	0.9974	1.13
18.5	13,351	95	0.0071	0.9929	1.13
19.5	13,256		0.0000	1.0000	1.12
20.5	13,256		0.0000	1.0000	1.12
21.5	13,256		0.0000	1.0000	1.12
22.5	13,256		0.0000	1.0000	1.12
23.5	13,256	1,306	0.0985	0.9015	1.12
24.5	11,950		0.0000	1.0000	1.01
25.5	11,950		0.0000	1.0000	1.01
26.5	11,950		0.0000	1.0000	1.01
27.5	11,950	10,519	0.8803	0.1197	1.01
28.5	1,431		0.0000	1.0000	0.12
29.5	1,431		0.0000	1.0000	0.12
30.5	1,431		0.0000	1.0000	0.12
31.5	1,431		0.0000	1.0000	0.12
32.5	1,431		0.0000	1.0000	0.12
33.5	1,431	1,431	1.0000		0.12
34.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2017			EXPERIENCE BAND 1949-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,967,501	3,960	0.0001	0.9999	100.00
0.5	43,778,339	252,970	0.0058	0.9942	99.99
1.5	39,200,038	344,998	0.0088	0.9912	99.41
2.5	38,552,446	71,413	0.0019	0.9981	98.54
3.5	35,614,699	577,500	0.0162	0.9838	98.36
4.5	32,760,828	913,342	0.0279	0.9721	96.76
5.5	28,904,793	1,224,543	0.0424	0.9576	94.06
6.5	23,823,226	2,298,614	0.0965	0.9035	90.08
7.5	23,206,516	2,137,618	0.0921	0.9079	81.39
8.5	19,491,316	2,366,747	0.1214	0.8786	73.89
9.5	13,316,561	1,818,570	0.1366	0.8634	64.92
10.5	10,318,812	1,997,624	0.1936	0.8064	56.05
11.5	7,221,308	1,338,676	0.1854	0.8146	45.20
12.5	5,902,171	705,081	0.1195	0.8805	36.82
13.5	5,222,887	480,003	0.0919	0.9081	32.42
14.5	4,663,011	503,500	0.1080	0.8920	29.44
15.5	4,107,123	320,058	0.0779	0.9221	26.26
16.5	3,683,056	159,605	0.0433	0.9567	24.22
17.5	3,463,153	181,372	0.0524	0.9476	23.17
18.5	1,066,999	596,398	0.5589	0.4411	21.95
19.5	317,695	16,531	0.0520	0.9480	9.68
20.5	290,550	3,586	0.0123	0.9877	9.18
21.5	286,183	62,967	0.2200	0.7800	9.07
22.5	228,272	74,991	0.3285	0.6715	7.07
23.5	148,016	2,923	0.0197	0.9803	4.75
24.5	145,797	1,801	0.0124	0.9876	4.65
25.5	143,141	993	0.0069	0.9931	4.60
26.5	121,467	19,178	0.1579	0.8421	4.57
27.5	101,988	55,705	0.5462	0.4538	3.84
28.5	46,685	1,505	0.0322	0.9678	1.74
29.5	44,778	1,105	0.0247	0.9753	1.69
30.5	43,673	1,916	0.0439	0.9561	1.65
31.5	41,757	488	0.0117	0.9883	1.57
32.5	41,705	6,669	0.1599	0.8401	1.56
33.5	34,600	512	0.0148	0.9852	1.31
34.5	34,088	13,273	0.3894	0.6106	1.29
35.5	20,816		0.0000	1.0000	0.79
36.5	20,816	12,222	0.5872	0.4128	0.79
37.5	8,593	7,659	0.8913	0.1087	0.32
38.5	934		0.0000	1.0000	0.04

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2017			EXPERIENCE BAND 1949-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	934		0.0000	1.0000	0.04	
40.5	934	150	0.1606	0.8394	0.04	
41.5	784	25	0.0319	0.9681	0.03	
42.5	759	319	0.4201	0.5799	0.03	
43.5	440		0.0000	1.0000	0.02	
44.5	440	110	0.2499	0.7501	0.02	
45.5	330	93	0.2817	0.7183	0.01	
46.5	237	173	0.7301	0.2699	0.01	
47.5	64		0.0000	1.0000	0.00	
48.5	64		0.0000	1.0000	0.00	
49.5	64	64	1.0000		0.00	
50.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2017

EXPERIENCE BAND 1961-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,003,947	3,960	0.0001	0.9999	100.00
0.5	42,942,067	252,970	0.0059	0.9941	99.99
1.5	38,514,091	344,998	0.0090	0.9910	99.40
2.5	38,014,421	71,413	0.0019	0.9981	98.51
3.5	35,239,203	577,500	0.0164	0.9836	98.33
4.5	32,512,928	913,342	0.0281	0.9719	96.72
5.5	28,690,885	1,224,543	0.0427	0.9573	94.00
6.5	23,642,132	2,298,614	0.0972	0.9028	89.99
7.5	23,085,097	2,137,618	0.0926	0.9074	81.24
8.5	19,413,851	2,366,747	0.1219	0.8781	73.72
9.5	13,277,871	1,818,570	0.1370	0.8630	64.73
10.5	10,309,983	1,997,624	0.1938	0.8062	55.86
11.5	7,215,094	1,338,676	0.1855	0.8145	45.04
12.5	5,900,885	705,081	0.1195	0.8805	36.68
13.5	5,222,445	480,003	0.0919	0.9081	32.30
14.5	4,662,569	503,500	0.1080	0.8920	29.33
15.5	4,106,681	320,058	0.0779	0.9221	26.16
16.5	3,682,614	159,605	0.0433	0.9567	24.12
17.5	3,462,711	181,372	0.0524	0.9476	23.08
18.5	1,066,557	596,398	0.5592	0.4408	21.87
19.5	317,253	16,531	0.0521	0.9479	9.64
20.5	290,550	3,586	0.0123	0.9877	9.14
21.5	286,183	62,967	0.2200	0.7800	9.03
22.5	228,272	74,991	0.3285	0.6715	7.04
23.5	148,016	2,923	0.0197	0.9803	4.73
24.5	145,797	1,801	0.0124	0.9876	4.63
25.5	143,141	993	0.0069	0.9931	4.58
26.5	121,467	19,178	0.1579	0.8421	4.54
27.5	101,988	55,705	0.5462	0.4538	3.83
28.5	46,685	1,505	0.0322	0.9678	1.74
29.5	44,778	1,105	0.0247	0.9753	1.68
30.5	43,673	1,916	0.0439	0.9561	1.64
31.5	41,757	488	0.0117	0.9883	1.57
32.5	41,705	6,669	0.1599	0.8401	1.55
33.5	34,600	512	0.0148	0.9852	1.30
34.5	34,088	13,273	0.3894	0.6106	1.28
35.5	20,816		0.0000	1.0000	0.78
36.5	20,816	12,222	0.5872	0.4128	0.78
37.5	8,593	7,659	0.8913	0.1087	0.32
38.5	934		0.0000	1.0000	0.04

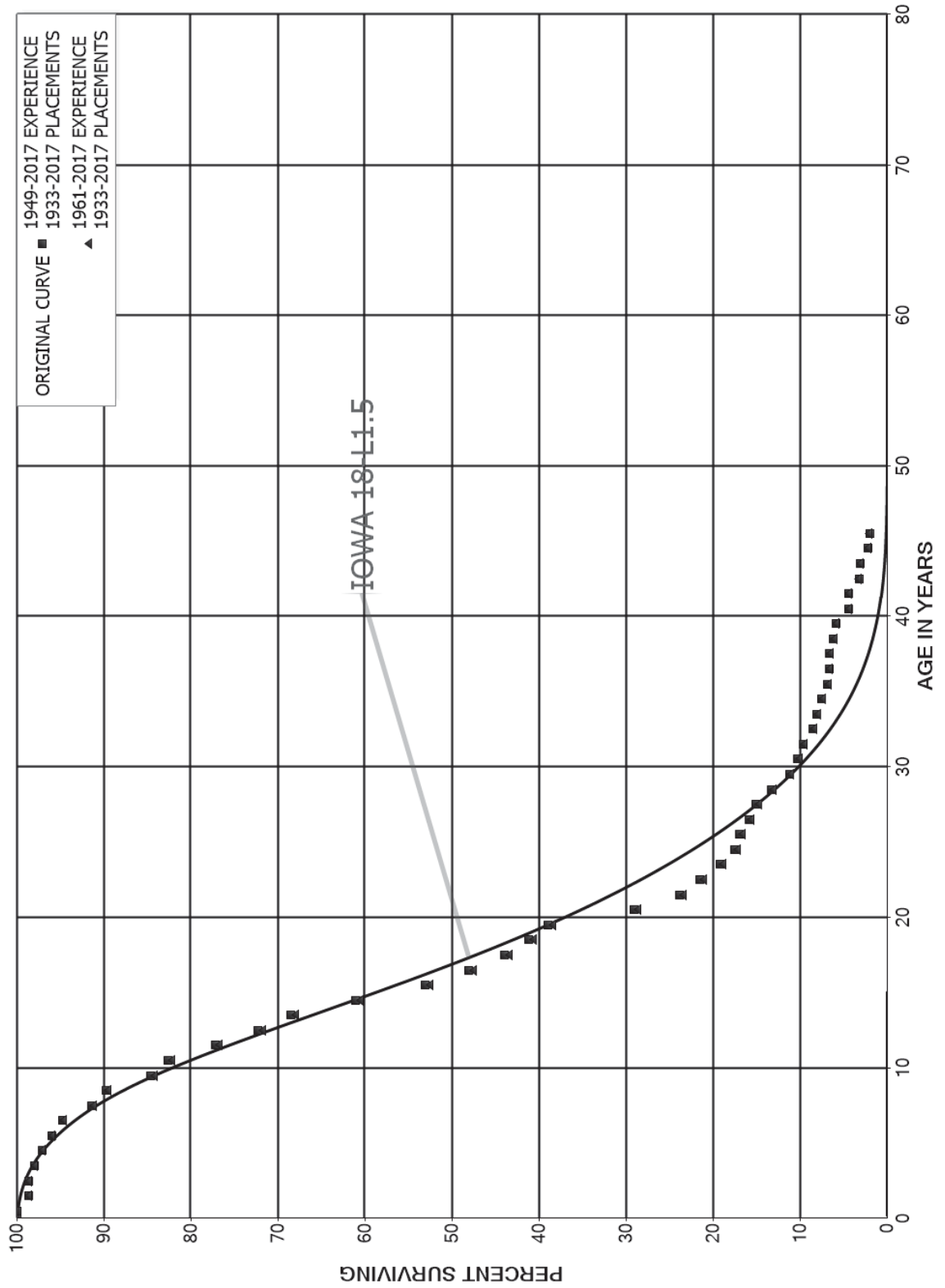
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	934		0.0000	1.0000	0.04	
40.5	934	150	0.1606	0.8394	0.04	
41.5	784	25	0.0319	0.9681	0.03	
42.5	759	319	0.4201	0.5799	0.03	
43.5	440		0.0000	1.0000	0.02	
44.5	440	110	0.2499	0.7501	0.02	
45.5	330	93	0.2817	0.7183	0.01	
46.5	237	173	0.7301	0.2699	0.01	
47.5	64		0.0000	1.0000	0.00	
48.5	64		0.0000	1.0000	0.00	
49.5	64	64	1.0000		0.00	
50.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2017

EXPERIENCE BAND 1949-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,907,014	883	0.0003	0.9997	100.00
0.5	2,566,940	36,060	0.0140	0.9860	99.97
1.5	2,337,471		0.0000	1.0000	98.57
2.5	2,223,494	13,345	0.0060	0.9940	98.57
3.5	2,184,579	20,749	0.0095	0.9905	97.97
4.5	2,096,398	22,969	0.0110	0.9890	97.04
5.5	1,455,509	19,179	0.0132	0.9868	95.98
6.5	1,341,297	47,063	0.0351	0.9649	94.72
7.5	1,290,628	23,037	0.0178	0.9822	91.39
8.5	1,196,141	68,920	0.0576	0.9424	89.76
9.5	1,064,961	25,033	0.0235	0.9765	84.59
10.5	1,026,144	66,806	0.0651	0.9349	82.60
11.5	874,889	56,317	0.0644	0.9356	77.22
12.5	813,213	41,621	0.0512	0.9488	72.25
13.5	775,192	84,124	0.1085	0.8915	68.55
14.5	686,924	89,954	0.1310	0.8690	61.11
15.5	581,068	55,234	0.0951	0.9049	53.11
16.5	525,133	44,302	0.0844	0.9156	48.06
17.5	455,760	29,034	0.0637	0.9363	44.01
18.5	354,158	18,943	0.0535	0.9465	41.20
19.5	334,099	84,725	0.2536	0.7464	39.00
20.5	249,374	45,059	0.1807	0.8193	29.11
21.5	204,315	19,732	0.0966	0.9034	23.85
22.5	181,308	19,611	0.1082	0.8918	21.55
23.5	155,069	13,832	0.0892	0.9108	19.22
24.5	141,238	4,493	0.0318	0.9682	17.50
25.5	125,268	7,831	0.0625	0.9375	16.95
26.5	103,970	5,445	0.0524	0.9476	15.89
27.5	86,991	10,163	0.1168	0.8832	15.05
28.5	74,315	11,649	0.1568	0.8432	13.30
29.5	61,875	5,274	0.0852	0.9148	11.21
30.5	56,066	3,591	0.0641	0.9359	10.26
31.5	52,599	6,260	0.1190	0.8810	9.60
32.5	42,640	1,949	0.0457	0.9543	8.46
33.5	40,691	3,123	0.0768	0.9232	8.07
34.5	37,567	3,312	0.0882	0.9118	7.45
35.5	34,255	652	0.0190	0.9810	6.79
36.5	33,603	284	0.0084	0.9916	6.66
37.5	33,319	2,383	0.0715	0.9285	6.61
38.5	32,871	1,589	0.0483	0.9517	6.14

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2017			EXPERIENCE BAND 1949-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,948	7,616	0.2384	0.7616	5.84	
40.5	24,332	426	0.0175	0.9825	4.45	
41.5	23,906	6,305	0.2637	0.7363	4.37	
42.5	17,171	872	0.0508	0.9492	3.22	
43.5	16,298	4,915	0.3016	0.6984	3.05	
44.5	11,383	674	0.0592	0.9408	2.13	
45.5	10,709	481	0.0449	0.9551	2.01	
46.5	10,228	2,223	0.2173	0.7827	1.92	
47.5	8,006	1,060	0.1325	0.8675	1.50	
48.5	6,945	226	0.0326	0.9674	1.30	
49.5	6,719	602	0.0896	0.9104	1.26	
50.5	6,117		0.0000	1.0000	1.15	
51.5	6,117		0.0000	1.0000	1.15	
52.5	6,117		0.0000	1.0000	1.15	
53.5	6,117	311	0.0509	0.9491	1.15	
54.5	3,475		0.0000	1.0000	1.09	
55.5	2,810		0.0000	1.0000	1.09	
56.5	2,810		0.0000	1.0000	1.09	
57.5	2,810		0.0000	1.0000	1.09	
58.5	2,810	612	0.2178	0.7822	1.09	
59.5	1,823	363	0.1989	0.8011	0.85	
60.5	1,461		0.0000	1.0000	0.68	
61.5	919	244	0.2651	0.7349	0.68	
62.5	676		0.0000	1.0000	0.50	
63.5	676		0.0000	1.0000	0.50	
64.5	676		0.0000	1.0000	0.50	
65.5	363	363	1.0000		0.50	
66.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,780,547	842	0.0003	0.9997	100.00	
0.5	2,443,854	36,060	0.0148	0.9852	99.97	
1.5	2,239,698		0.0000	1.0000	98.49	
2.5	2,131,136	13,345	0.0063	0.9937	98.49	
3.5	2,096,405	20,749	0.0099	0.9901	97.88	
4.5	2,016,534	22,969	0.0114	0.9886	96.91	
5.5	1,390,446	19,179	0.0138	0.9862	95.81	
6.5	1,290,095	47,063	0.0365	0.9635	94.48	
7.5	1,243,088	23,037	0.0185	0.9815	91.04	
8.5	1,160,952	68,920	0.0594	0.9406	89.35	
9.5	1,040,186	25,033	0.0241	0.9759	84.05	
10.5	1,009,893	66,806	0.0662	0.9338	82.02	
11.5	861,407	56,317	0.0654	0.9346	76.60	
12.5	801,673	41,621	0.0519	0.9481	71.59	
13.5	765,488	84,124	0.1099	0.8901	67.87	
14.5	677,616	89,954	0.1328	0.8672	60.41	
15.5	574,723	55,234	0.0961	0.9039	52.39	
16.5	518,788	44,302	0.0854	0.9146	47.36	
17.5	449,415	29,034	0.0646	0.9354	43.31	
18.5	347,813	18,943	0.0545	0.9455	40.52	
19.5	329,426	84,725	0.2572	0.7428	38.31	
20.5	245,848	45,059	0.1833	0.8167	28.46	
21.5	203,919	19,732	0.0968	0.9032	23.24	
22.5	181,045	19,611	0.1083	0.8917	20.99	
23.5	155,026	13,832	0.0892	0.9108	18.72	
24.5	141,194	4,493	0.0318	0.9682	17.05	
25.5	125,225	7,831	0.0625	0.9375	16.51	
26.5	103,927	5,445	0.0524	0.9476	15.47	
27.5	86,991	10,163	0.1168	0.8832	14.66	
28.5	74,315	11,649	0.1568	0.8432	12.95	
29.5	61,875	5,274	0.0852	0.9148	10.92	
30.5	56,066	3,591	0.0641	0.9359	9.99	
31.5	52,599	6,260	0.1190	0.8810	9.35	
32.5	42,640	1,949	0.0457	0.9543	8.24	
33.5	40,691	3,123	0.0768	0.9232	7.86	
34.5	37,567	3,312	0.0882	0.9118	7.26	
35.5	34,255	652	0.0190	0.9810	6.62	
36.5	33,603	284	0.0084	0.9916	6.49	
37.5	33,319	2,383	0.0715	0.9285	6.44	
38.5	32,871	1,589	0.0483	0.9517	5.98	

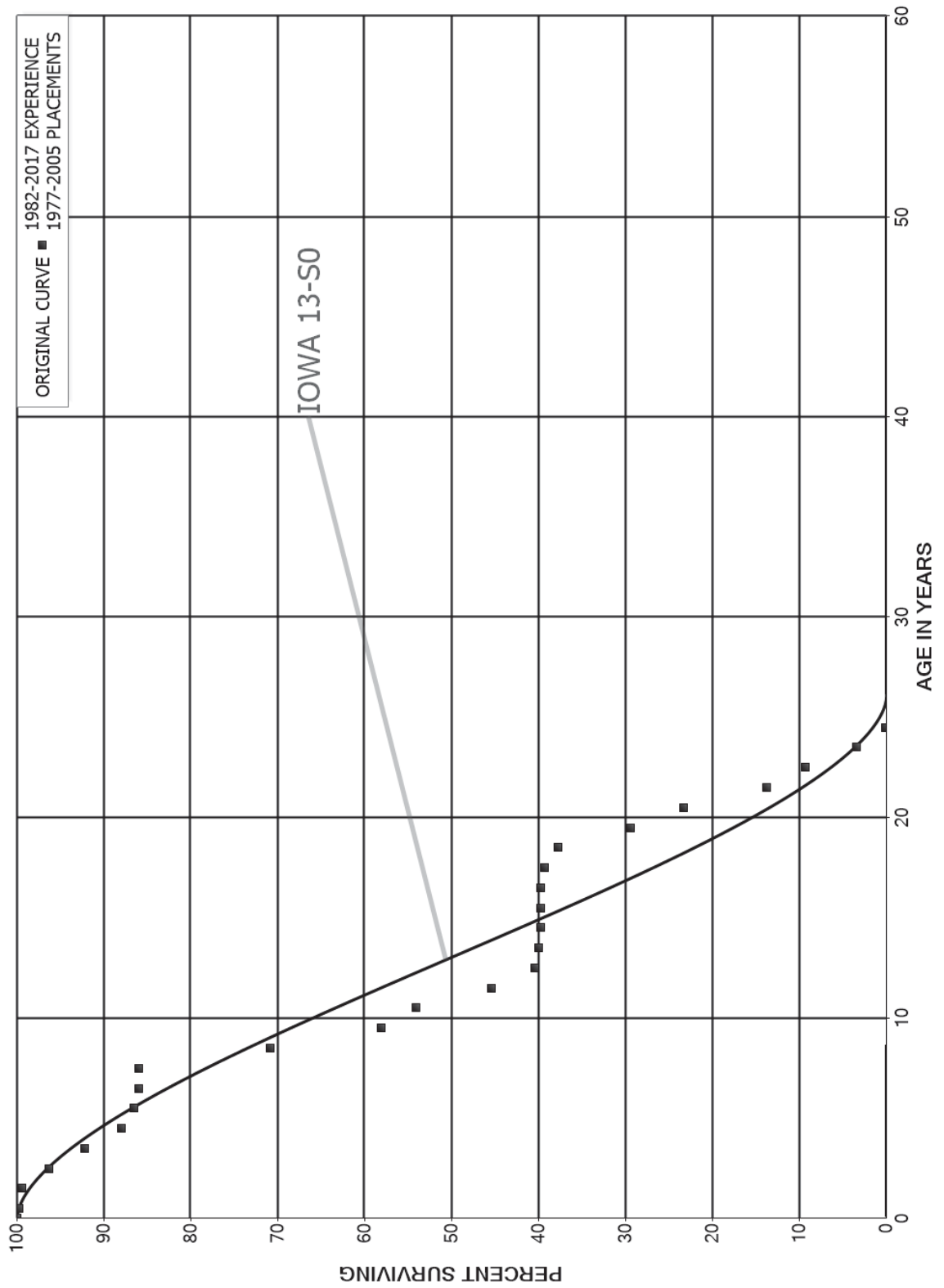
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2017			EXPERIENCE BAND 1961-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,948	7,616	0.2384	0.7616	5.69	
40.5	24,332	426	0.0175	0.9825	4.33	
41.5	23,906	6,305	0.2637	0.7363	4.26	
42.5	17,171	872	0.0508	0.9492	3.13	
43.5	16,298	4,915	0.3016	0.6984	2.97	
44.5	11,383	674	0.0592	0.9408	2.08	
45.5	10,709	481	0.0449	0.9551	1.95	
46.5	10,228	2,223	0.2173	0.7827	1.87	
47.5	8,006	1,060	0.1325	0.8675	1.46	
48.5	6,945	226	0.0326	0.9674	1.27	
49.5	6,719	602	0.0896	0.9104	1.23	
50.5	6,117		0.0000	1.0000	1.12	
51.5	6,117		0.0000	1.0000	1.12	
52.5	6,117		0.0000	1.0000	1.12	
53.5	6,117	311	0.0509	0.9491	1.12	
54.5	3,475		0.0000	1.0000	1.06	
55.5	2,810		0.0000	1.0000	1.06	
56.5	2,810		0.0000	1.0000	1.06	
57.5	2,810		0.0000	1.0000	1.06	
58.5	2,810	612	0.2178	0.7822	1.06	
59.5	1,823	363	0.1989	0.8011	0.83	
60.5	1,461		0.0000	1.0000	0.66	
61.5	919	244	0.2651	0.7349	0.66	
62.5	676		0.0000	1.0000	0.49	
63.5	676		0.0000	1.0000	0.49	
64.5	676		0.0000	1.0000	0.49	
65.5	363	363	1.0000		0.49	
66.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



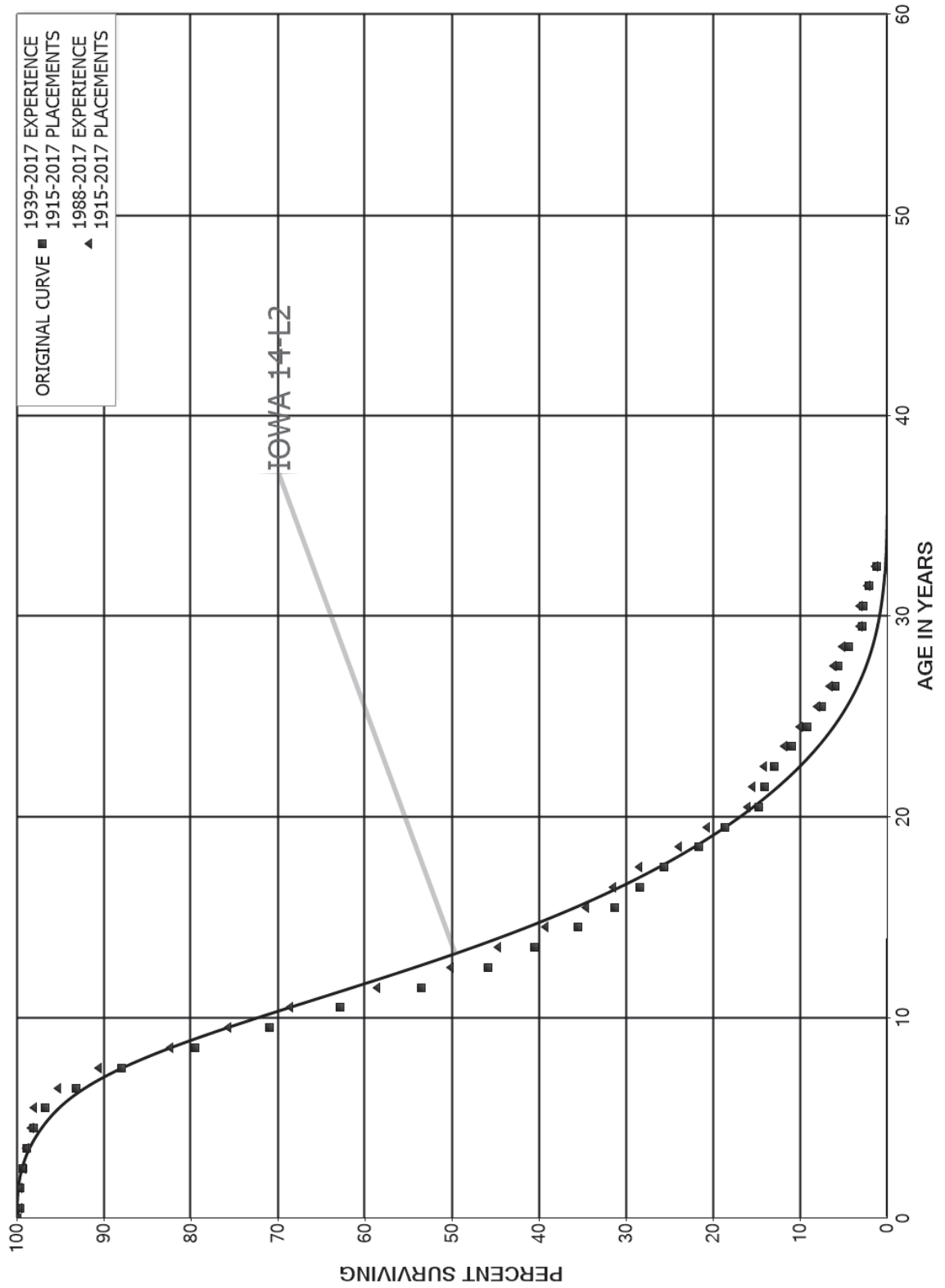
PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2005			EXPERIENCE BAND 1982-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,436,350	3,988	0.0028	0.9972	100.00	
0.5	1,432,362	4,774	0.0033	0.9967	99.72	
1.5	1,434,041	44,082	0.0307	0.9693	99.39	
2.5	1,358,567	58,965	0.0434	0.9566	96.33	
3.5	1,299,602	58,523	0.0450	0.9550	92.15	
4.5	1,241,079	20,846	0.0168	0.9832	88.00	
5.5	1,220,234	7,738	0.0063	0.9937	86.53	
6.5	1,212,496		0.0000	1.0000	85.98	
7.5	1,212,496	213,210	0.1758	0.8242	85.98	
8.5	999,286	179,716	0.1798	0.8202	70.86	
9.5	820,631	56,451	0.0688	0.9312	58.11	
10.5	764,180	122,691	0.1606	0.8394	54.12	
11.5	641,489	70,576	0.1100	0.8900	45.43	
12.5	570,913	6,345	0.0111	0.9889	40.43	
13.5	558,223	3,362	0.0060	0.9940	39.98	
14.5	554,861		0.0000	1.0000	39.74	
15.5	554,861	47	0.0001	0.9999	39.74	
16.5	554,814	6,484	0.0117	0.9883	39.74	
17.5	548,330	21,081	0.0384	0.9616	39.27	
18.5	527,248	117,179	0.2222	0.7778	37.76	
19.5	410,069	85,301	0.2080	0.7920	29.37	
20.5	324,768	132,751	0.4088	0.5912	23.26	
21.5	192,017	61,624	0.3209	0.6791	13.75	
22.5	130,393	83,236	0.6383	0.3617	9.34	
23.5	47,157	46,096	0.9775	0.0225	3.38	
24.5	1,061		0.0000	1.0000	0.08	
25.5	1,061		0.0000	1.0000	0.08	
26.5	1,061		0.0000	1.0000	0.08	
27.5	1,061		0.0000	1.0000	0.08	
28.5	1,061	1,061	1.0000		0.08	
29.5						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,169,002	110,253	0.0034	0.9966	100.00
0.5	30,655,405	25,256	0.0008	0.9992	99.66
1.5	29,912,774	85,065	0.0028	0.9972	99.58
2.5	28,857,906	139,395	0.0048	0.9952	99.29
3.5	27,933,630	206,137	0.0074	0.9926	98.81
4.5	27,142,208	378,497	0.0139	0.9861	98.08
5.5	25,639,579	934,243	0.0364	0.9636	96.72
6.5	23,897,984	1,331,081	0.0557	0.9443	93.19
7.5	22,239,776	2,151,862	0.0968	0.9032	88.00
8.5	19,942,964	2,142,362	0.1074	0.8926	79.49
9.5	17,232,037	1,983,633	0.1151	0.8849	70.95
10.5	14,857,755	2,190,624	0.1474	0.8526	62.78
11.5	12,343,185	1,778,260	0.1441	0.8559	53.52
12.5	10,026,679	1,150,792	0.1148	0.8852	45.81
13.5	8,366,229	1,032,490	0.1234	0.8766	40.55
14.5	6,877,894	814,975	0.1185	0.8815	35.55
15.5	5,640,212	528,742	0.0937	0.9063	31.34
16.5	4,958,638	491,713	0.0992	0.9008	28.40
17.5	4,543,703	706,343	0.1555	0.8445	25.58
18.5	3,356,275	468,772	0.1397	0.8603	21.61
19.5	2,807,340	575,591	0.2050	0.7950	18.59
20.5	2,084,491	96,809	0.0464	0.9536	14.78
21.5	1,944,943	158,628	0.0816	0.9184	14.09
22.5	1,682,633	257,637	0.1531	0.8469	12.94
23.5	1,334,933	212,302	0.1590	0.8410	10.96
24.5	1,128,308	213,029	0.1888	0.8112	9.22
25.5	912,946	179,433	0.1965	0.8035	7.48
26.5	732,360	54,174	0.0740	0.9260	6.01
27.5	679,523	138,839	0.2043	0.7957	5.56
28.5	541,979	188,281	0.3474	0.6526	4.43
29.5	348,761	17,581	0.0504	0.9496	2.89
30.5	290,230	73,323	0.2526	0.7474	2.74
31.5	216,964	97,572	0.4497	0.5503	2.05
32.5	119,392	40,593	0.3400	0.6600	1.13
33.5	78,857	12,036	0.1526	0.8474	0.74
34.5	66,972	3,198	0.0478	0.9522	0.63
35.5	63,774	4,733	0.0742	0.9258	0.60
36.5	59,040	4,195	0.0710	0.9290	0.56
37.5	54,846	4,810	0.0877	0.9123	0.52
38.5	50,035		0.0000	1.0000	0.47

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,035		0.0000	1.0000	0.47
40.5	50,035		0.0000	1.0000	0.47
41.5	50,135	30,717	0.6127	0.3873	0.47
42.5	19,490	14,093	0.7231	0.2769	0.18
43.5	5,443	71	0.0131	0.9869	0.05
44.5	5,401	46	0.0085	0.9915	0.05
45.5	5,355	30	0.0055	0.9945	0.05
46.5	5,326		0.0000	1.0000	0.05
47.5	5,326		0.0000	1.0000	0.05
48.5	5,326	180	0.0337	0.9663	0.05
49.5	5,146	5,146	1.0000		0.05
50.5					

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,695,546	90,465	0.0044	0.9956	100.00
0.5	19,573,696		0.0000	1.0000	99.56
1.5	19,507,246	70,589	0.0036	0.9964	99.56
2.5	18,999,127	80,207	0.0042	0.9958	99.20
3.5	19,103,382	87,146	0.0046	0.9954	98.78
4.5	19,099,703	81,103	0.0042	0.9958	98.33
5.5	18,536,662	527,561	0.0285	0.9715	97.92
6.5	17,519,518	853,259	0.0487	0.9513	95.13
7.5	16,365,772	1,477,901	0.0903	0.9097	90.50
8.5	14,862,246	1,211,909	0.0815	0.9185	82.32
9.5	13,136,036	1,230,182	0.0936	0.9064	75.61
10.5	11,510,866	1,692,533	0.1470	0.8530	68.53
11.5	9,629,331	1,389,584	0.1443	0.8557	58.45
12.5	7,799,113	850,969	0.1091	0.8909	50.02
13.5	6,447,684	781,725	0.1212	0.8788	44.56
14.5	5,388,277	636,558	0.1181	0.8819	39.16
15.5	4,507,433	411,239	0.0912	0.9088	34.53
16.5	3,987,938	381,372	0.0956	0.9044	31.38
17.5	3,722,210	601,258	0.1615	0.8385	28.38
18.5	2,660,823	359,110	0.1350	0.8650	23.80
19.5	2,328,351	518,913	0.2229	0.7771	20.58
20.5	1,707,970	68,507	0.0401	0.9599	16.00
21.5	1,610,051	134,385	0.0835	0.9165	15.36
22.5	1,376,326	230,111	0.1672	0.8328	14.07
23.5	1,059,105	164,121	0.1550	0.8450	11.72
24.5	894,984	171,865	0.1920	0.8080	9.90
25.5	723,119	133,936	0.1852	0.8148	8.00
26.5	590,558	36,855	0.0624	0.9376	6.52
27.5	555,836	94,475	0.1700	0.8300	6.11
28.5	461,361	178,931	0.3878	0.6122	5.07
29.5	294,684	6,223	0.0211	0.9789	3.11
30.5	249,876	69,968	0.2800	0.7200	3.04
31.5	182,722	78,107	0.4275	0.5725	2.19
32.5	104,615	39,316	0.3758	0.6242	1.25
33.5	65,299	7,642	0.1170	0.8830	0.78
34.5	57,657		0.0000	1.0000	0.69
35.5	57,657	2,953	0.0512	0.9488	0.69
36.5	54,704	1,375	0.0251	0.9749	0.66
37.5	53,329	3,702	0.0694	0.9306	0.64
38.5	49,627		0.0000	1.0000	0.59

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,627		0.0000	1.0000	0.59
40.5	49,627		0.0000	1.0000	0.59
41.5	49,627	30,309	0.6107	0.3893	0.59
42.5	19,319	13,993	0.7243	0.2757	0.23
43.5	5,326		0.0000	1.0000	0.06
44.5	5,326		0.0000	1.0000	0.06
45.5	5,326		0.0000	1.0000	0.06
46.5	5,326		0.0000	1.0000	0.06
47.5	5,326		0.0000	1.0000	0.06
48.5	5,326	180	0.0337	0.9663	0.06
49.5	5,146	5,146	1.0000		0.06
50.5					

**PART VII. 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, 2019

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	11,535	11,535				0.0
1876	935	934		1	1	0.0
1877	121	121			1	0.0
1881	12	12			1	0.0
1885	29,601	29,601			1	0.0
1886	4,897	4,896		1	2	0.0
1887	15,430	15,430			2	0.0
1888	15,915	15,914		1	3	0.0
1889	26,502	26,455		47	50	0.0
1890	45,640	45,233		407	457	0.0
1891	54,065	53,710		355	812	0.0
1892	14,446	14,445		1	813	0.0
1893	20,411	20,397		14	827	0.0
1894	27,118	27,024		94	921	0.0
1895	9,127	9,108		19	940	0.0
1896	39,759	38,722		1,037	1,977	0.0
1897	24,384	6,122		18,262	20,239	0.0
1898	32,214	32,193		21	20,260	0.0
1899	94,882	93,459		1,423	21,683	0.0
1900	1,383,617	1,303,092		80,525	102,208	0.0
1901	258,136	243,195		14,941	117,149	0.0
1902	473,283	456,604		16,679	133,828	0.0
1903	316,926	304,906		12,020	145,848	0.0
1904	151,171	143,883		7,288	153,136	0.0
1905	242,473	233,647		8,826	161,962	0.0
1906	201,960	191,703		10,257	172,219	0.0
1907	190,126	182,659		7,467	179,686	0.0
1908	184,812	175,290		9,522	189,208	0.0
1909	79,622	73,716		5,906	195,114	0.0
1910	125,049	117,188		7,861	202,975	0.0
1911	85,961	77,980		7,981	210,956	0.0
1912	112,577	101,744		10,833	221,789	0.0
1913	275,506	250,652		24,854	246,643	0.0
1914	285,742	263,315		22,427	269,070	0.0
1915	126,374	112,031		14,343	283,413	0.0
1916	103,252	92,778		10,474	293,887	0.0
1917	153,912	144,868		9,044	302,931	0.0
1918	110,276	98,444		11,832	314,763	0.0
1919	107,220	98,170		9,050	323,813	0.0
1920	76,088	71,942		4,146	327,959	0.0
1921	130,125	111,307		18,818	346,777	0.0
1922	219,126	208,247		10,879	357,656	0.0
1923	228,139	206,841		21,298	378,954	0.0
1924	338,020	308,245		29,775	408,729	0.0
1925	449,473	392,975		56,498	465,227	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, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1926	268,709	229,740	38,969		504,196	0.0
1927	379,084	330,699	48,385		552,581	0.0
1928	315,874	266,913	48,961		601,542	0.0
1929	296,228	256,090	40,138		641,680	0.0
1930	363,727	313,471	50,256		691,936	0.0
1931	289,376	240,980	48,396		740,332	0.0
1932	188,185	154,133	34,052		774,384	0.0
1933	119,450	103,651	15,799		790,183	0.0
1934	92,471	81,392	11,079		801,262	0.0
1935	113,150	93,899	19,251		820,513	0.0
1936	170,629	144,204	26,425		846,938	0.0
1937	316,448	252,187	64,261		911,199	0.0
1938	369,691	308,915	60,776		971,975	0.0
1939	491,877	397,463	94,414		1,066,389	0.1
1940	625,536	467,805	157,731		1,224,120	0.1
1941	878,864	677,631	201,233		1,425,353	0.1
1942	494,767	408,415	86,352		1,511,705	0.1
1943	315,589	281,697	33,892		1,545,597	0.1
1944	478,833	404,769	74,064		1,619,661	0.1
1945	343,365	282,024	61,341		1,681,002	0.1
1946	612,685	463,099	149,586		1,830,588	0.1
1947	840,025	659,066	180,959		2,011,547	0.1
1948	1,623,419	1,404,601	218,818		2,230,365	0.1
1949	2,657,644	2,208,985	448,659		2,679,024	0.1
1950	3,225,305	2,717,365	507,940		3,186,964	0.2
1951	2,671,060	1,867,834	803,226		3,990,190	0.2
1952	4,216,324	3,195,194	1,021,130		5,011,320	0.3
1953	3,737,066	2,659,272	1,077,794		6,089,114	0.3
1954	2,401,623	1,812,096	589,527		6,678,641	0.3
1955	3,521,863	2,498,141	1,023,722		7,702,363	0.4
1956	3,850,608	2,670,339	1,180,269		8,882,632	0.5
1957	4,847,881	3,535,775	1,312,106		10,194,738	0.5
1958	5,730,127	3,896,432	1,833,695		12,028,433	0.6
1959	7,506,349	5,247,447	2,258,902		14,287,335	0.7
1960	5,647,176	3,930,061	1,717,115		16,004,450	0.8
1961	7,847,658	5,449,092	2,398,566		18,403,016	0.9
1962	7,000,674	4,824,684	2,175,990		20,579,006	1.1
1963	7,228,221	5,069,837	2,158,384		22,737,390	1.2
1964	8,121,908	5,615,047	2,506,861		25,244,251	1.3
1965	7,811,911	5,092,552	2,719,359		27,963,610	1.4
1966	8,829,237	5,702,079	3,127,158		31,090,768	1.6
1967	9,310,544	5,724,970	3,585,574		34,676,342	1.8
1968	11,159,691	7,019,092	4,140,599		38,816,941	2.0
1969	9,999,198	6,298,611	3,700,587		42,517,528	2.2
1970	8,846,382	5,603,842	3,242,540		45,760,068	2.3
1971	12,403,081	8,779,755	3,623,326		49,383,394	2.5

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, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1972	16,798,019	11,449,796	5,348,223		54,731,617	2.8
1973	16,832,407	11,121,287	5,711,120		60,442,737	3.1
1974	14,933,411	9,840,824	5,092,587		65,535,324	3.4
1975	10,788,561	7,207,995	3,580,566		69,115,890	3.5
1976	10,052,761	6,735,480	3,317,281		72,433,171	3.7
1977	16,351,034	10,462,411	5,888,623		78,321,794	4.0
1978	22,499,179	14,873,905	7,625,274		85,947,068	4.4
1979	21,956,422	13,679,608	8,276,814		94,223,882	4.8
1980	25,218,499	15,068,996	10,149,503		104,373,385	5.3
1981	37,735,491	22,324,517	15,410,974		119,784,359	6.1
1982	29,418,911	17,365,580	12,053,331		131,837,690	6.7
1983	20,149,311	13,393,454	6,755,857		138,593,547	7.1
1984	29,995,927	19,893,110	10,102,817		148,696,364	7.6
1985	42,320,786	26,683,521	15,637,265		164,333,629	8.4
1986	28,060,061	16,991,586	11,068,475		175,402,104	9.0
1987	46,872,101	28,592,499	18,279,602		193,681,706	9.9
1988	35,333,703	21,276,113	14,057,590		207,739,296	10.6
1989	32,387,496	18,415,364	13,972,132		221,711,428	11.3
1990	45,153,035	25,282,678	19,870,357		241,581,785	12.4
1991	42,053,506	22,878,794	19,174,712		260,756,497	13.3
1992	49,610,355	26,364,689	23,245,666		284,002,163	14.5
1993	38,479,830	19,758,400	18,721,430		302,723,593	15.5
1994	43,405,767	21,915,074	21,490,693		324,214,286	16.6
1995	43,693,504	21,369,217	22,324,287		346,538,573	17.7
1996	33,832,348	16,054,390	17,777,958		364,316,531	18.6
1997	48,439,304	22,569,055	25,870,249		390,186,780	20.0
1998	28,728,820	13,388,930	15,339,890		405,526,670	20.8
1999	36,131,743	16,383,181	19,748,562		425,275,232	21.8
2000	26,358,609	10,583,927	15,774,682		441,049,914	22.6
2001	47,428,449	18,803,050	28,625,399		469,675,313	24.0
2002	61,746,035	23,753,086	37,992,949		507,668,262	26.0
2003	54,997,050	19,557,749	35,439,301		543,107,563	27.8
2004	63,465,016	21,183,541	42,281,475		585,389,038	30.0
2005	92,977,775	39,583,598	53,394,177		638,783,215	32.7
2006	69,145,467	21,446,326	47,699,141		686,482,356	35.1
2007	62,640,390	18,449,287	44,191,103		730,673,459	37.4
2008	62,725,131	18,600,802	44,124,329		774,797,788	39.6
2009	70,768,723	18,541,050	52,227,673		827,025,461	42.3
2010	61,054,980	13,941,620	47,113,360		874,138,821	44.7
2011	113,934,586	46,357,845	67,576,741		941,715,562	48.2
2012	113,300,823	23,946,862	89,353,961	1,031,069,523	1,031,069,523	52.8
2013	73,358,075	12,209,499	61,148,576	1,092,218,099	1,092,218,099	55.9
2014	93,939,589	16,390,056	77,549,533	1,169,767,632	1,169,767,632	59.9
2015	118,545,077	20,894,305	97,650,772	1,267,418,404	1,267,418,404	64.9
2016	113,622,233	15,312,877	98,309,356	1,365,727,760	1,365,727,760	69.9
2017	194,099,657	18,395,140	175,704,517	1,541,432,277	1,541,432,277	78.9

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, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2018	142,559,770	7,099,343	135,460,427	1,676,892,704	85.8
2019	280,612,830	3,405,835	277,206,995	1,954,099,699	100.0
SUBTOTAL	2,949,948,035	995,848,336	1,954,099,699		
NONDEPRECIABLE	1,812,746	(6,542)	1,819,288		
TOTAL	2,951,760,781	995,841,794	1,955,918,987		

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 AT SEPTEMBER 30, 2019

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	767,254	766,798	5,078,949	34.75	146,157
	5,845,747.33	767,254	766,798	5,078,949		146,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.7	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 AT SEPTEMBER 30, 2019

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						
2015	2,315,045.90	1,967,789	1,966,621	348,425	0.75	348,425
2016	6,228,589.56	4,048,583	4,046,179	2,182,411	1.75	1,247,092
2017	5,946,168.54	2,675,776	2,674,187	3,271,982	2.75	1,189,812
2018	4,392,275.99	1,207,876	1,207,158	3,185,118	3.62	879,867
2019	19,037,481.50	951,874	951,309	18,086,172	4.75	3,807,615
	37,919,561.49	10,851,898	10,845,454	27,074,107		7,472,811
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 19.71

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 AT SEPTEMBER 30, 2019

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	1,562,964	1,562,036	2,903,575	9.75	297,803
2015	12,305,739.65	3,486,585	3,484,514	8,821,226	10.75	820,579
2016	519,278.52	112,512	112,445	406,834	11.75	34,624
2017	221,052.47	33,158	33,139	187,913	12.75	14,738
2019	287,392.00	4,791	4,788	282,604	14.75	19,160
	17,799,073.83	5,200,010	5,196,922	12,602,152		1,186,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 6.67

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 AT SEPTEMBER 30, 2019

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	25,031,101	25,016,236	5,324,492	1.75	3,042,567
2012	3,575,806.18	2,592,459	2,590,919	984,887	2.75	358,141
2013	158,350.06	98,969	98,910	59,440	3.75	15,851
2014	4,827,074.27	2,534,214	2,532,709	2,294,365	4.75	483,024
2015	6,922,317.29	2,941,985	2,940,238	3,982,079	5.75	692,535
2016	2,548,454.25	828,248	827,756	1,720,698	6.75	254,918
2017	301,381.45	67,811	67,771	233,610	7.75	30,143
2019	607,332.00	15,183	15,174	592,158	9.75	60,734
	49,281,443.68	34,109,970	34,089,713	15,191,731		4,937,913
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 10.02

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	517	467	196	16.51	12
1983	5,657.27	2,830	2,557	3,100	36.22	86
2008	69,279.99	10,988	9,927	59,353	59.67	995
	75,599.81	14,335	12,951	62,649		1,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.3 1.45						

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	392-	405	8.47	48
1897	620.75	493	17,558-	18,179	9.24	1,967
1901	339.97	267	9,509-	9,849	9.66	1,020
1909	45.50	35	1,247-	1,292	10.49	123
1915	25.11	19	677-	702	11.18	63
1917	2.75	2	71-	74	11.43	6
1919	56.45	42	1,496-	1,552	11.68	133
1931	44.62	31	1,104-	1,149	13.48	85
1937	39.01	26	926-	965	14.53	66
1941	194.18	128	4,559-	4,753	15.29	311
1943	58.38	38	1,353-	1,411	15.69	90
1946	4.87	3	107-	112	16.30	7
1947	22.60	14	499-	522	16.51	32
1948	100.00	63	2,244-	2,344	16.73	140
1950	70.00	43	1,531-	1,601	17.16	93
1955	8.17	5	178-	186	18.31	10
1956	95.00	56	1,994-	2,089	18.54	113
1957	187.00	109	3,882-	4,069	18.78	217
1958	235.50	136	4,844-	5,080	19.03	267
1959	50.00	29	1,033-	1,083	19.27	56
1960	81.57	46	1,638-	1,720	19.52	88
1961	330.41	185	6,589-	6,919	19.78	350
1965	50.50	27	962-	1,012	20.82	49
1966	37.55	20	712-	750	21.09	36
1968	218.17	113	4,024-	4,242	21.64	196
1970	23.61	12	427-	451	22.20	20
1971	728.26	364	12,964-	13,692	22.48	609
1972	2,601.99	1,285	45,765-	48,367	22.77	2,124
1973	116.76	57	2,030-	2,147	23.07	93
1974	969.05	466	16,596-	17,565	23.36	752
1975	72.25	34	1,211-	1,283	23.66	54
1977	1,441.00	664	23,648-	25,089	24.27	1,034
1978	765.00	347	12,358-	13,123	24.59	534
1979	82.70	37	1,318-	1,401	24.90	56
1980	91.23	40	1,425-	1,516	25.22	60
1982	193.00	82	2,920-	3,113	25.87	120
	10,015.91	5,329	189,791-	199,807		11,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 110.04

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	23	23			
1923	1,969.07	1,838	1,969			
1924	25.41	24	25			
1927	43.28	40	43			
1938	1,018.56	893	1,019			
1948	385.48	321	385			
1959	410.49	313	410			
1974	3,366.13	2,098	3,366			
1976	518.00	311	518			
1980	1,507.30	837	1,507			
1981	923.36	502	923			
2005	9,119.74	2,417	6,486	2,634	39.52	67
	20,984.28	11,292	18,349	2,635		67
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.3	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 AT SEPTEMBER 30, 2019

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	131	131			
1890	1,873.28	1,868	1,873			
1891	1,372.99	1,364	1,373			
1892	924.40	915	924			
1893	699.05	689	699			
1894	3,023.40	2,970	3,023			
1895	218.54	214	219			
1896	1,259.83	1,228	1,260			
1897	1,642.16	1,595	1,642			
1898	1,409.64	1,364	1,410			
1899	2,897.90	2,793	2,898			
1900	2,874.97	2,759	2,875			
1901	10,007.57	9,564	10,008			
1902	4,457.09	4,243	4,457			
1903	7,504.57	7,113	7,505			
1904	5,966.84	5,634	5,967			
1905	9,920.15	9,329	9,920			
1906	6,726.76	6,302	6,727			
1907	4,784.95	4,466	4,785			
1908	3,068.84	2,854	3,069			
1909	6,824.39	6,325	6,824			
1910	3,360.27	3,103	3,360			
1911	2,637.18	2,428	2,637			
1912	5,250.72	4,817	5,251			
1913	3,998.45	3,656	3,998			
1914	5,211.01	4,748	5,211			
1915	3,526.25	3,202	3,526			
1916	9,327.91	8,440	9,328			
1917	11,339.21	10,225	11,339			
1918	5,939.02	5,337	5,939			
1919	10,034.15	8,983	10,034			
1920	8,068.68	7,198	8,069			
1921	9,874.37	8,777	9,874			
1922	13,323.29	11,797	13,323			
1923	12,530.40	11,054	12,530			
1924	23,943.35	21,039	23,943			
1925	11,074.30	9,693	11,074			
1926	10,137.05	8,838	10,137			
1927	11,336.06	9,843	11,336			
1928	3,835.08	3,316	3,835			
1929	3,297.79	2,839	3,298			
1930	7,617.74	6,531	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 AT SEPTEMBER 30, 2019

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	309	362			
1932	666.58	566	667			
1933	1,250.79	1,058	1,251			
1934	192.41	162	192			
1935	1,203.89	1,008	1,204			
1936	3,095.27	2,578	3,095			
1937	896.03	742	896			
1938	3,164.87	2,607	3,165			
1939	2,701.60	2,213	2,702			
1940	3,447.99	2,807	3,448			
1941	4,750.60	3,844	4,751			
1942	8,460.29	6,802	8,460			
1943	7,793.53	6,224	7,794			
1944	6,457.05	5,120	6,457			
1945	4,195.91	3,303	4,196			
1946	3,848.61	3,007	3,849			
1947	1,792.72	1,390	1,793			
1948	2,046.38	1,574	2,037	9	16.16	1
1949	1,945.89	1,484	1,920	26	16.61	2
1950	1,033.21	781	1,011	22	17.07	1
1951	6,743.01	5,052	6,537	206	17.55	12
1952	5,227.54	3,880	5,020	208	18.04	12
1953	3,419.00	2,513	3,252	167	18.54	9
1954	4,135.13	3,010	3,895	240	19.05	13
1955	3,153.08	2,272	2,940	213	19.57	11
1956	13,433.71	9,574	12,388	1,046	20.11	52
1957	5,931.14	4,181	5,410	521	20.65	25
1958	7,746.35	5,399	6,986	760	21.21	36
1959	8,167.31	5,626	7,280	887	21.78	41
1960	3,263.45	2,221	2,874	389	22.36	17
1961	4,069.92	2,735	3,539	531	22.96	23
1962	5,795.30	3,845	4,975	820	23.56	35
1963	5,947.65	3,894	5,039	909	24.17	38
1964	7,158.88	4,624	5,983	1,176	24.79	47
1965	5,532.56	3,523	4,559	974	25.43	38
1966	11,080.22	6,954	8,998	2,082	26.07	80
1967	5,622.33	3,476	4,498	1,124	26.72	42
1968	3,247.97	1,978	2,559	689	27.38	25
1969	4,053.75	2,429	3,143	911	28.05	32
1970	26,155.09	15,420	19,953	6,202	28.73	216
1971	51,947.30	30,114	38,966	12,981	29.42	441
1972	27,208.63	15,505	20,062	7,147	30.11	237
1973	21,080.78	11,802	15,271	5,810	30.81	189
1974	11,679.68	6,419	8,306	3,374	31.53	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 AT SEPTEMBER 30, 2019

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	8,434	10,913	4,723	32.24	146
1976	24,795.30	13,117	16,973	7,822	32.97	237
1977	9,701.66	5,031	6,510	3,192	33.70	95
1978	12,975.14	6,590	8,527	4,448	34.45	129
1979	18,968.48	9,433	12,206	6,762	35.19	192
1980	8,113.79	3,947	5,107	3,007	35.95	84
1981	16,632.83	7,910	10,235	6,398	36.71	174
1982	8,839.18	4,106	5,313	3,526	37.48	94
1983	11,652.16	6,082	7,870	3,782	33.19	114
1984	61,906.30	31,424	40,661	21,245	34.19	621
1985	15,651.08	7,772	10,056	5,595	34.72	161
1986	17,645.91	8,565	11,083	6,563	35.25	186
1987	4,920.02	2,333	3,019	1,901	35.78	53
1988	38,191.05	17,545	22,702	15,489	36.78	421
1989	8,167.54	3,657	4,732	3,436	37.32	92
1990	1,377.08	600	776	601	37.87	16
1991	28,921.57	12,257	15,860	13,062	38.41	340
1992	11,012.64	4,532	5,864	5,149	38.97	132
1993	5,340.25	2,117	2,739	2,601	39.97	65
1994	15,466.03	5,936	7,681	7,785	40.54	192
1995	5,379.78	1,996	2,583	2,797	41.11	68
1996	12,980.22	4,647	6,013	6,967	41.69	167
1997	7,464.80	2,575	3,332	4,133	42.26	98
1998	3,484.33	1,148	1,485	1,999	43.26	46
1999	15.50	5	6	10	43.85	
2000	16,002.37	4,836	6,257	9,745	44.45	219
2001	26,595.59	7,670	9,924	16,672	45.04	370
2002	309,217.69	84,818	109,749	199,469	45.64	4,370
2003	155,944.14	40,545	52,463	103,481	46.25	2,237
2004	64,143.30	15,747	20,376	43,767	46.86	934
2005	520.27	120	155	365	47.48	8
2006	25,903.77	5,595	7,239	18,665	48.10	388
2007	586.03	118	153	433	48.73	9
2008	82,248.26	15,265	19,752	62,496	49.36	1,266
2009	356.34	61	79	277	49.99	6
2010	4.00	1	1	3	50.63	
2011	17,137.51	2,375	3,073	14,065	51.27	274
2012	44.11	5	6	38	51.58	1
2015	567.59	42	55	513	52.89	10
	1,629,003.44	782,704	966,598	662,405		15,797

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 0.97

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 AT SEPTEMBER 30, 2019

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	62	65	1	2.71	
1938	15,789.80	14,723	15,454	336	3.04	111
1942	15.48	14	15			
1944	26.10	23	24	2	5.05	
1945	62.03	55	58	4	5.39	1
1947	109.05	94	99	10	6.06	2
1952	6,242.77	5,166	5,423	820	7.76	106
1953	10,362.44	8,495	8,917	1,445	8.11	178
1955	1,509.02	1,214	1,274	235	8.81	27
1956	25,047.82	19,949	20,940	4,108	9.16	448
1957	1,353.14	1,067	1,120	233	9.51	25
1958	1,163.20	908	953	210	9.87	21
1959	13.86	11	12	2	10.23	
1960	603.38	461	484	119	10.59	11
1962	2,155.40	1,613	1,693	462	11.33	41
1963	1,533.76	1,135	1,191	343	11.70	29
1964	43,478.50	31,807	33,387	10,092	12.08	835
1967	3,629.38	2,562	2,689	940	13.23	71
1968	5,768.79	4,023	4,223	1,546	13.62	114
1969	479.85	330	346	134	14.01	10
1970	1,385.27	942	989	396	14.41	27
1971	25,573.77	17,152	18,004	7,570	14.82	511
1972	3,121.79	2,065	2,168	954	15.23	63
1973	786.18	513	538	248	15.64	16
1974	139,894.30	89,967	94,435	45,459	16.06	2,831
1975	609.27	386	405	204	16.49	12
1976	705.18	440	462	243	16.92	14
1977	3,035.23	1,864	1,957	1,078	17.36	62
1978	6,870.73	4,153	4,359	2,512	17.80	141
1980	11,213.10	6,553	6,878	4,335	18.70	232
1982	703.50	397	417	286	19.63	15
1983	607.35	412	432	175	17.22	10
1985	68,348.96	44,946	47,178	21,171	17.83	1,187
1987	2,626.40	1,660	1,742	884	18.77	47
1988	1,274.00	792	831	443	19.00	23
1989	13,495.02	8,245	8,654	4,841	19.26	251
1990	13,349.43	7,966	8,362	4,987	19.77	252
1991	32,762.97	19,160	20,112	12,651	20.06	631
1992	26,698.28	15,277	16,036	10,662	20.37	523
1994	42,278.62	23,059	24,204	18,075	21.05	859
1995	118,256.75	62,806	65,925	52,332	21.41	2,444

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 AT SEPTEMBER 30, 2019

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	4,880	5,122	4,332	21.79	199
1997	5,432.04	2,719	2,854	2,578	22.20	116
1998	178,335.03	86,403	90,694	87,641	22.61	3,876
1999	23,739.45	11,105	11,657	12,082	23.04	524
2002	509,007.60	211,594	222,102	286,906	24.24	11,836
2003	113,699.12	45,264	47,512	66,187	24.57	2,694
2004	63,989.80	24,297	25,504	38,486	24.91	1,545
2005	70,222.38	25,217	26,469	43,753	25.43	1,721
2006	87,641.30	29,728	31,204	56,437	25.81	2,187
2007	44,851.16	14,285	14,994	29,857	26.21	1,139
2008	260,198.94	77,279	81,117	179,082	26.63	6,725
2009	8,618,992.07	2,376,256	2,494,268	6,124,724	26.93	227,431
2010	201,983.09	51,001	53,534	148,449	27.38	5,422
2011	226,605.73	51,779	54,350	172,256	27.85	6,185
2014	44,041.32	6,752	7,087	36,954	29.00	1,274
2017	195,540.18	13,551	14,224	181,316	30.22	6,000
2018	68,256.24	2,949	3,096	65,160	30.47	2,138
	11,355,557.00	3,438,088	3,608,805	7,746,752		293,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.58

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 AT SEPTEMBER 30, 2019

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	1,069	1,069			
1954	633.57	628	634			
1955	741.69	727	742			
1956	1,395.06	1,352	1,395			
1957	2,346.89	2,249	2,347			
1958	2,203.34	2,086	2,203			
1959	3,274.42	3,064	3,274			
1960	2,528.27	2,338	2,528			
1961	2,559.62	2,337	2,560			
1962	1,874.02	1,690	1,874			
1963	2,029.56	1,807	2,030			
1964	2,616.00	2,299	2,615	1	4.00	
1965	1,273.78	1,105	1,257	17	4.38	4
1966	2,269.62	1,942	2,209	61	4.77	13
1967	1,324.41	1,117	1,270	54	5.16	10
1968	1,734.23	1,443	1,641	93	5.54	17
1969	3,425.35	2,810	3,196	229	5.93	39
1970	1,286.76	1,040	1,183	104	6.33	16
1971	668.05	532	605	63	6.72	9
1972	1,383.67	1,085	1,234	150	7.12	21
1973	761.21	588	669	92	7.52	12
1974	719.26	546	621	98	7.93	12
1975	963.27	720	819	144	8.33	17
1977	536.39	388	441	95	9.15	10
1978	465.76	331	376	90	9.57	9

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 AT SEPTEMBER 30, 2019

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	178	202	57	10.41	5
1981	1,187.81	798	908	280	10.83	26
1983	1,039.62	807	918	122	10.48	12
1984	2,999.50	2,294	2,609	390	10.83	36
1988	714.12	513	583	131	12.23	11
1990	940.00	652	741	199	12.95	15
1991	1,296.00	882	1,003	293	13.24	22
1996	1,173.72	718	817	357	14.77	24
1999	2,618.21	1,474	1,676	942	15.72	60
	62,777.57	54,073	58,713	4,065		400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 0.64

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	29.81	30	30			
1923	95.20	89	95			
1925	383.76	355	384			
1930	2,797.61	2,539	2,798			
1931	433.56	392	434			
1934	599.96	536	600			
1937	1,282.29	1,130	1,282			
1938	649.26	570	649			
1939	189.37	165	189			
1940	634.53	551	635			
1942	77.68	67	78			
1943	2,011.82	1,722	2,012			
1945	451.46	382	451			
1946	2,452.82	2,066	2,453			
1947	902.89	756	903			
1948	1,109.96	924	1,110			
1949	221.41	183	221			
1951	66.12	54	66			
1952	570.26	462	570			
1955	410.82	325	411			
1958	1,142.68	880	1,143			
1959	31,654.91	24,153	31,655			
1960	1,567.91	1,184	1,568			
1961	3,619.07	2,705	3,619			
1962	1,075.01	795	1,075			
1963	679.28	496	679			
1964	4,504.81	3,252	4,505			
1965	830.18	592	830			
1966	114.20	80	114			
1968	36,940.79	25,304	36,941			
1969	244.95	165	245			
1971	2,310.89	1,514	2,311			
1972	611.72	394	612			
1974	22,596.80	14,085	22,597			
1975	3,896.74	2,386	3,897			
1976	207.88	125	208			
1977	26,317.32	15,527	25,809	508	24.60	21
1979	2,210.62	1,253	2,083	128	25.98	5
1980	97,572.55	54,169	90,041	7,532	26.69	282
1981	642.87	349	580	63	27.41	2
1982	5,141.67	2,731	4,540	602	28.13	21
1983	4,067.34	2,388	3,969	98	25.48	4
1984	20,401.80	11,723	19,486	916	26.10	35
1985	5,133.11	2,883	4,792	341	26.73	13

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	3,299.12	1,810	3,009	290	27.36	11
1987	20,473.04	10,961	18,220	2,253	27.99	80
1988	10,473.24	5,466	9,086	1,387	28.63	48
1989	22,630.79	11,501	19,117	3,514	29.27	120
1990	2,550.30	1,261	2,096	454	29.92	15
1991	40,989.78	19,683	32,717	8,273	30.58	271
1992	106,232.83	49,791	82,763	23,470	30.89	760
1994	130,590.84	57,382	95,381	35,210	32.22	1,093
1995	18,370.32	7,796	12,959	5,411	32.89	165
1997	10,274.90	4,046	6,725	3,550	34.25	104
1999	18,140.75	6,576	10,931	7,210	35.61	202
2001	18,539.52	6,124	10,179	8,361	37.00	226
2002	28,948.22	9,090	15,110	13,838	37.69	367
2005	7,903.78	2,095	3,482	4,422	39.52	112
2006	7,368.85	1,826	3,035	4,334	40.22	108
2008	46,167.17	9,871	16,408	29,759	41.38	719
2012	1,050,794.61	149,318	248,199	802,596	43.77	18,337
2013	4,368.71	541	899	3,470	44.25	78
2014	54,370.74	5,709	9,490	44,881	44.75	1,003
2017	33,430.39	1,571	2,611	30,819	45.60	676
	1,924,773.59	544,849	881,087	1,043,687		24,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 1.29

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 AT SEPTEMBER 30, 2019

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	5,485	957	5,389	4.07	1,324
1933	5.00	4	1	4	5.63	1
1942	29.81	23	4	26	6.60	4
1965	620.40	418	73	547	9.80	56
1974	1,086.16	664	116	970	11.65	83
1981	177.94	99	17	161	13.33	12
1982	113.94	62	11	103	13.59	8
1985	312.58	231	40	273	12.05	23
1994	198.47	129	23	175	13.66	13
1995	16.42	10	2	14	13.92	1
1997	314.81	192	33	282	14.25	20
	9,221.39	7,317	1,277	7,944		1,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 16.75

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 AT SEPTEMBER 30, 2019

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	382	421			
1954	1,258.20	1,069	1,258			
1979	31.01	20	31			
1984	30.56	24	132,242	132,211-		
	2,984.12	2,739	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 AT SEPTEMBER 30, 2019

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	456.90	457	457			
1886	499.42	499	499			
1889	1,105.77	1,102	1,106			
1890	35,037.00	34,773	35,037			
1891	135.12	133	135			
1892	2,408.43	2,367	2,408			
1893	4,425.97	4,327	4,426			
1894	17,168.59	16,699	17,169			
1895	7,499.41	7,255	7,499			
1896	2,716.53	2,614	2,717			
1897	6,484.83	6,205	6,485			
1898	27,654.09	26,323	27,654			
1899	44,894.13	42,498	44,894			
1900	46,353.86	43,665	46,354			
1901	76,647.02	71,847	76,647			
1902	65,032.53	60,690	65,033			
1903	72,038.89	66,952	72,039			
1904	45,131.43	41,778	45,131			
1905	103,822.89	95,740	103,823			
1906	18,121.88	16,647	18,122			
1907	103,693.89	94,904	103,694			
1908	87,853.65	80,095	87,854			
1909	24,366.97	22,133	24,367			
1910	31,148.87	28,183	31,149			
1911	4,301.35	3,877	4,301			
1912	3,311.52	2,972	3,312			
1913	36,020.03	32,191	36,020			
1914	42,286.89	37,629	42,287			
1915	7,205.62	6,384	7,206			
1916	15,390.11	13,574	15,390			
1917	40,397.48	35,469	40,397			
1918	24,882.10	21,747	24,882			
1919	24,457.35	21,274	24,457			
1920	31,355.22	27,139	31,355			
1921	10,818.12	9,319	10,818			
1922	91,262.97	78,220	91,263			
1923	34,340.83	29,280	34,341			
1924	47,454.69	40,249	47,455			
1925	48,882.44	41,242	48,882			
1926	17,971.43	15,082	17,971			
1927	74,170.31	61,904	74,170			
1928	24,533.64	20,363	24,534			
1929	52,126.61	43,024	52,127			
1930	34,315.61	28,160	34,316			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	31,203.37	25,457	31,203			
1932	9,221.55	7,478	9,222			
1933	14,964.28	12,061	14,964			
1934	5,330.98	4,271	5,331			
1935	8,601.66	6,847	8,602			
1936	4,048.97	3,202	4,049			
1937	16,739.36	13,149	16,739			
1938	50,517.10	39,411	50,517			
1939	84,235.53	65,263	84,236			
1940	33,663.80	25,895	33,664			
1941	187,204.45	142,966	187,204			
1942	56,652.88	42,943	56,653			
1943	41,294.33	31,060	41,294			
1944	132,740.87	99,045	132,741			
1945	105,609.85	78,167	105,610			
1946	54,999.34	40,370	54,906	93	17.29	5
1947	60,208.09	43,813	59,588	620	17.70	35
1948	24,182.34	17,441	23,721	461	18.12	25
1949	60,377.28	43,156	58,695	1,682	18.54	91
1950	60,947.17	43,160	58,700	2,247	18.97	118
1951	57,675.09	40,452	55,017	2,658	19.41	137
1952	66,058.12	45,875	62,393	3,665	19.86	185
1953	103,055.76	70,855	96,367	6,689	20.31	329
1954	62,742.14	42,684	58,053	4,689	20.78	226
1955	54,189.46	36,474	49,607	4,582	21.25	216
1956	334,485.69	222,664	302,836	31,650	21.73	1,457
1957	489,366.83	322,077	438,043	51,324	22.22	2,310
1958	194,279.87	126,402	171,914	22,366	22.71	985
1959	369,311.40	237,382	322,853	46,458	23.22	2,001
1960	269,386.25	171,039	232,623	36,763	23.73	1,549
1961	102,681.97	64,373	87,551	15,131	24.25	624
1962	185,694.76	114,902	156,273	29,422	24.78	1,187
1963	237,594.31	145,080	197,317	40,277	25.31	1,591
1964	256,352.72	154,363	209,943	46,410	25.86	1,795
1965	161,792.79	96,055	130,640	31,153	26.41	1,180
1966	210,490.19	123,154	167,496	42,994	26.97	1,594
1967	291,830.78	168,229	228,801	63,030	27.53	2,290
1968	202,766.13	115,078	156,513	46,253	28.11	1,645
1969	631,382.81	352,703	479,696	151,687	28.69	5,287
1970	116,431.00	63,983	87,021	29,410	29.28	1,004
1971	503,911.26	272,344	370,403	133,508	29.87	4,470
1972	1,344,690.72	714,138	971,269	373,422	30.48	12,251
1973	538,516.87	280,939	382,093	156,424	31.09	5,031
1974	725,425.93	371,643	505,456	219,970	31.70	6,939

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	1,015,245.63	510,283	694,014	321,232	32.33	9,936
1976	582,624.32	287,187	390,591	192,033	32.96	5,826
1977	1,257,115.17	607,476	826,202	430,913	33.59	12,829
1978	603,810.41	285,741	388,624	215,186	34.24	6,285
1979	731,514.60	338,860	460,869	270,646	34.89	7,757
1980	853,973.21	387,046	526,405	327,568	35.54	9,217
1981	733,645.89	324,946	441,945	291,701	36.21	8,056
1982	773,147.02	334,595	455,068	318,079	36.87	8,627
1983	517,537.78	275,796	375,098	142,440	31.78	4,482
1984	890,553.59	464,602	631,885	258,669	32.32	8,003
1985	2,106,227.37	1,074,808	1,461,800	644,427	32.87	19,605
1986	829,906.58	416,696	566,730	263,177	32.97	7,982
1987	329,955.66	161,744	219,981	109,975	33.54	3,279
1988	2,097,704.68	1,002,913	1,364,019	733,686	34.11	21,509
1989	779,963.23	363,307	494,118	285,845	34.69	8,240
1990	614,053.00	278,412	378,656	235,397	35.26	6,676
1991	1,351,160.14	599,240	815,001	536,159	35.45	15,124
1992	1,580,219.32	680,442	925,440	654,779	36.04	18,168
1993	523,589.67	218,546	297,235	226,355	36.64	6,178
1994	616,464.74	250,593	340,821	275,644	36.86	7,478
1995	609,893.18	239,566	325,824	284,069	37.48	7,579
1996	942,530.23	359,387	488,787	453,743	37.73	12,026
1997	2,127,938.99	781,166	1,062,430	1,065,509	38.36	27,777
1998	450,302.45	159,812	217,353	232,949	38.63	6,030
1999	587,788.62	199,966	271,965	315,824	39.27	8,042
2000	839,331.78	274,629	373,511	465,821	39.58	11,769
2001	905,916.40	284,367	386,755	519,161	39.89	13,015
2002	250,162.45	74,648	101,526	148,636	40.55	3,665
2003	1,253,746.98	356,566	484,950	768,797	40.89	18,802
2004	560,511.36	151,282	205,752	354,759	41.25	8,600
2005	774,813.37	198,740	270,298	504,515	41.31	12,213
2006	533,059.79	128,574	174,868	358,192	41.69	8,592
2007	1,571,471.67	354,210	481,746	1,089,726	42.10	25,884
2008	2,007,181.97	422,311	574,367	1,432,815	42.22	33,937
2009	1,492,090.66	290,659	395,313	1,096,778	42.38	25,880
2010	1,912,369.78	341,358	464,267	1,448,103	42.56	34,025
2011	4,689,525.86	758,296	1,031,326	3,658,200	42.77	85,532
2012	2,407,478.00	349,084	474,774	1,932,704	42.75	45,209
2013	1,628,769.65	207,668	282,441	1,346,329	42.77	31,478
2014	2,028,278.39	222,502	302,616	1,725,662	42.60	40,508
2015	1,066,276.90	97,458	132,548	933,729	42.26	22,095
2016	288,919.61	20,947	28,489	260,431	41.59	6,262

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2017	969,071.46	50,779	69,063	900,008	40.67	22,130
2018	276,413.09	9,398	12,782	263,631	39.11	6,741
2019	3,068,805.00	22,095	30,050	3,038,755	34.47	88,157
	62,074,098.09	21,693,729	29,146,303	32,927,795		857,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.4 1.38

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 AT SEPTEMBER 30, 2019

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						
1963	4,605.51	3,813	4,373	233	6.88	34
1964	284.94	234	268	17	7.21	2
1968	458.65	360	413	46	8.56	5
1969	178.90	139	159	20	8.92	2
1970	1,010.09	776	890	120	9.27	13
1971	148,620.91	112,840	129,416	19,205	9.63	1,994
1972	91.92	69	79	13	10.00	1
1973	580.16	430	493	87	10.37	8
1974	395,585.52	289,272	331,766	63,820	10.75	5,937
1976	3,237.13	2,304	2,642	595	11.53	52
1977	30,676.84	21,535	24,699	5,978	11.92	502
1978	12,110.33	8,377	9,608	2,502	12.33	203
1979	5,550.87	3,783	4,339	1,212	12.74	95
1980	171.25	115	132	39	13.16	3
1981	7,938.05	5,243	6,013	1,925	13.58	142
1982	3,226.26	2,095	2,403	823	14.02	59
1984	2,570.89	1,876	2,152	419	13.06	32
1985	200,014.56	143,850	164,982	35,033	13.37	2,620
1986	16,529.57	11,706	13,426	3,104	13.70	227
1987	2,617.72	1,824	2,092	526	14.05	37
1988	46,421.84	31,771	36,438	9,984	14.41	693
1989	56,066.09	37,654	43,185	12,881	14.79	871
1990	122,736.49	80,773	92,639	30,097	15.20	1,980
1991	6,356.56	4,094	4,695	1,662	15.61	106
1992	208,903.61	131,505	150,823	58,081	16.04	3,621
1993	52,657.66	32,485	37,257	15,401	16.30	945
1994	123,087.98	73,976	84,843	38,245	16.76	2,282
1995	1,660,548.82	970,425	1,112,981	547,568	17.24	31,761
1996	77,544.40	44,169	50,657	26,887	17.57	1,530
1997	23,838.31	13,154	15,086	8,752	18.07	484
1998	121,411.16	65,016	74,567	46,844	18.43	2,542
1999	177,354.94	91,941	105,447	71,908	18.81	3,823
2000	128,297.14	63,969	73,366	54,931	19.36	2,837
2001	33,992.23	16,316	18,713	15,279	19.77	773
2002	7,252,523.24	3,340,512	3,831,235	3,421,288	20.20	169,371
2003	1,595,437.71	702,631	805,848	789,590	20.65	38,237
2004	891,363.37	372,412	427,120	464,243	21.25	21,847
2005	1,378,094.43	546,001	626,209	751,885	21.72	34,617
2006	1,931,794.56	721,718	827,739	1,104,056	22.21	49,710
2007	5,242,918.86	1,837,119	2,106,993	3,135,926	22.71	138,086
2008	3,072,030.16	998,717	1,145,429	1,926,601	23.35	82,510
2009	3,668,723.25	1,101,718	1,263,561	2,405,162	23.88	100,719
2010	2,550,795.18	700,703	803,636	1,747,159	24.42	71,546
2011	1,141,321.43	282,477	323,973	817,348	25.08	32,590

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 AT SEPTEMBER 30, 2019

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						
2012	159,117.71	34,958	40,093	119,025	25.75	4,622
2013	286,705.47	55,019	63,101	223,604	26.32	8,496
2014	152,409.47	24,721	28,353	124,056	27.11	4,576
2015	163,937.67	21,738	24,931	139,007	27.80	5,000
2016	174,475.75	17,797	20,411	154,065	28.60	5,387
2017	1,617,343.40	114,993	131,886	1,485,457	29.40	50,526
2018	182,126.22	7,959	9,128	172,998	30.07	5,753
2019	1,475,869.00	11,807	13,542	1,462,327	31.19	46,884
	36,612,264.18	13,160,889	15,094,230	21,518,034		936,693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0						2.56

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 AT SEPTEMBER 30, 2019

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	60.69	61	61			
1918	8.00	8	8			
1920	9.93	10	10			
1921	18.44	18	18			
1923	7.61	8	8			
1924	42.88	43	43			
1925	39.57	40	40			
1926	551.20	551	551			
1927	105.59	106	106			
1928	65.78	66	66			
1929	216.92	217	217			
1930	35.77	36	36			
1931	82.56	83	83			
1932	44.00	44	44			
1933	8.75	9	9			
1934	702.41	702	702			
1935	11.05	11	11			
1936	494.62	495	495			
1937	178.86	179	179			
1938	143.18	141	134	9	0.25	9
1939	244.01	235	224	20	0.75	20
1940	718.69	685	653	66	0.93	66
1941	603.04	569	543	60	1.12	54
1942	1,298.03	1,216	1,160	138	1.27	109
1943	342.93	319	304	39	1.40	28
1944	328.12	304	290	38	1.50	25
1945	465.93	428	408	58	1.62	36
1946	1,135.82	1,037	989	147	1.74	84
1947	500.54	454	433	68	1.86	37
1948	785.78	708	675	111	1.99	56
1949	2,066.05	1,848	1,762	304	2.11	144
1950	434.62	386	368	67	2.23	30
1951	528.60	466	444	85	2.36	36
1952	3,686.73	3,230	3,080	607	2.48	245
1953	9,749.65	8,477	8,084	1,666	2.61	638
1954	10,506.49	9,067	8,647	1,859	2.74	678
1955	2,355.31	2,017	1,923	432	2.87	151
1956	5,990.03	5,089	4,853	1,137	3.01	378
1957	4,872.92	4,108	3,917	956	3.14	304
1958	6,293.18	5,261	5,017	1,276	3.28	389
1959	2,731.82	2,265	2,160	572	3.42	167
1960	3,767.20	3,097	2,953	814	3.56	229
1961	5,434.18	4,429	4,224	1,210	3.70	327
1962	4,541.48	3,670	3,500	1,041	3.84	271

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 AT SEPTEMBER 30, 2019

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	3,654.43	2,925	2,789	865	3.99	217
1964	5,055.72	4,009	3,823	1,233	4.14	298
1965	4,126.73	3,242	3,092	1,035	4.29	241
1966	4,381.02	3,408	3,250	1,131	4.44	255
1967	4,987.35	3,840	3,662	1,325	4.60	288
1968	7,932.45	6,048	5,768	2,164	4.75	456
1969	12,466.07	9,406	8,970	3,496	4.91	712
1970	4,708.12	3,512	3,349	1,359	5.08	268
1971	14,628.33	10,796	10,295	4,333	5.24	827
1972	7,013.44	5,116	4,879	2,134	5.41	394
1973	12,760.09	9,200	8,773	3,987	5.58	715
1974	23,015.33	16,398	15,638	7,377	5.75	1,283
1975	62,634.78	44,064	42,021	20,614	5.93	3,476
1976	39,631.18	27,524	26,248	13,383	6.11	2,190
1977	54,306.64	37,227	35,501	18,806	6.29	2,990
1978	95,229.85	64,375	61,390	33,840	6.48	5,222
1979	95,244.66	63,481	60,537	34,708	6.67	5,204
1980	30,672.96	20,152	19,217	11,456	6.86	1,670
1981	71,284.44	46,121	43,982	27,302	7.06	3,867
1982	69,555.28	44,307	42,252	27,303	7.26	3,761
1983	64,008.53	54,062	51,555	12,454	6.67	1,867
1984	30,027.46	25,193	24,025	6,002	6.76	888
1985	61,224.23	50,743	48,390	12,834	7.07	1,815
1986	101,573.35	83,422	79,553	22,020	7.23	3,046
1987	35,448.03	28,922	27,581	7,867	7.28	1,081
1988	118,219.06	95,308	90,888	27,331	7.51	3,639
1989	64,621.11	51,606	49,213	15,408	7.63	2,019
1990	95,899.31	75,741	72,228	23,671	7.79	3,039
1991	157,655.64	122,924	117,223	40,433	7.98	5,067
1992	29,134.88	22,469	21,427	7,708	8.08	954
1993	19,244.80	14,599	13,922	5,323	8.35	637
1994	105,860.52	79,385	75,703	30,158	8.42	3,582
1995	11,797.26	8,697	8,294	3,503	8.64	405
1996	7,098.97	5,150	4,911	2,188	8.80	249
1997	13,205.75	9,402	8,966	4,240	9.00	471
1998	7,976.55	5,576	5,317	2,660	9.15	291
1999	90.89	62	59	32	9.25	3
2000	1,533.20	1,027	979	554	9.49	58
2002	8,629.96	5,508	5,253	3,377	9.78	345
2003	6,777.02	4,207	4,012	2,765	9.93	278
2004	8,110.63	4,886	4,659	3,452	10.07	343
2005	9,231.30	5,380	5,131	4,100	10.20	402
2006	6,869.52	3,859	3,680	3,190	10.33	309
2007	41.89	23	22	20	10.43	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 AT SEPTEMBER 30, 2019

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	11,243.88	5,806	5,537	5,707	10.54	541
2009	1,025,099.29	503,324	479,982	545,117	10.63	51,281
2010	90,881.96	42,115	40,162	50,720	10.71	4,736
2011	187,836.74	81,521	77,740	110,097	10.76	10,232
2013	28,377.52	10,392	9,910	18,468	10.82	1,707
2017	17,653.26	3,146	3,000	14,653	10.38	1,412
2019	1,050,600.00	27,631	26,350	1,024,250	9.26	110,610
	4,071,470.34	1,919,430	1,830,540	2,240,930		250,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 6.14

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 AT SEPTEMBER 30, 2019

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	575	575			
1979	170.50	165	170			
1980	1,235.34	1,167	1,235			
1982	882.68	812	883			
1983	233.72	229	234			
1984	1,646.72	1,602	1,647			
1986	659.82	638	660			
1987	3,060.41	2,941	3,060			
1988	2,502.02	2,392	2,502			
1989	1,152.18	1,094	1,152			
1992	96.53	90	97			
1993	777.26	720	777			
1994	356.24	327	356			
1995	2,170.53	1,974	2,171			
1997	21.84	19	22			
1998	153.76	136	153			
	18,641.92	17,829	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 AT SEPTEMBER 30, 2019

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	2,482	2,502	564	7.36	77
1998	27,305.40	18,917	19,065	8,240	9.42	875
2002	11,276.88	7,100	7,156	4,121	10.15	406
2004	16,266.98	9,625	9,701	6,566	10.52	624
2005	26,138.29	14,935	15,052	11,086	10.69	1,037
2006	14,141.38	7,776	7,837	6,304	10.85	581
2008	9,645.75	4,840	4,878	4,768	11.17	427
	107,840.65	65,675	66,191	41,650		4,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 3.73

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	6,887	55,640-	68,724	27.22	2,525
	13,083.77	6,887	55,640-	68,724		2,525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 19.30

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 AT SEPTEMBER 30, 2019

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	858	923			
1925	257.87	232	258			
1926	459.25	411	459			
1929	64.04	57	64			
1940	198.63	167	199			
1941	73.96	62	74			
1942	442.68	369	443			
1943	166.39	138	166			
1945	66.96	55	67			
1946	558.07	453	558			
1947	1,439.75	1,162	1,440			
1948	342.95	275	343			
1949	1,130.71	899	1,131			
1961	890.72	631	891			
1962	39.11	27	39			
1965	87.33	59	86	1	21.22	
1966	1,016.02	675	988	28	21.82	1
1967	69.49	46	67	2	22.43	
1968	1,932.65	1,247	1,824	109	23.06	5
1973	95.09	57	83	12	26.32	
1979	60.66	32	47	14	30.55	
2004	17,233.24	4,520	6,613	10,620	42.89	248
2006	19,252.16	4,440	6,496	12,756	44.22	288
	46,800.39	16,872	23,259	23,541		542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 1.16

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 AT SEPTEMBER 30, 2019

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	224.51	190	225			
1945	326.44	268	326			
1946	46.28	38	46			
1947	125.00	101	125			
1949	1,282.94	1,021	1,283			
1950	4,410.00	3,483	4,410			
1951	2,568.16	2,011	2,568			
1952	461.16	358	461			
1953	2,517.84	1,938	2,518			
1956	140.05	105	140			
1958	1,232.89	904	1,233			
1959	1,207.20	876	1,207			
1963	2,919.19	2,022	2,919			
1964	38.61	26	39			
1965	1,761.11	1,189	1,761			
1967	119.08	78	119			
1968	1,692.26	1,096	1,692			
1969	714.66	456	715			
1970	509.98	321	510			
1971	524.66	325	525			
1972	331.96	202	332			
1973	2,510.18	1,503	2,510			
1976	82.47	47	82			
1977	193.95	108	194			
1981	1,022.82	525	1,023			
1982	78.73	39	77	2	29.90	
1986	4,925.63	2,670	4,926			
1989	4,065.84	2,054	4,066			
1992	40,106.80	18,577	36,918	3,189	31.58	101
1993	40,879.17	18,457	36,680	4,199	31.89	132
1994	9,964.01	4,352	8,649	1,315	32.55	40
1995	2,570.13	1,085	2,156	414	33.22	12
1996	67,054.16	27,439	54,530	12,524	33.57	373
1997	125.26	49	97	28	34.25	1
1998	579,989.87	219,352	435,923	144,067	34.93	4,124
1999	21,448.96	7,818	15,537	5,912	35.31	167
2000	85,962.16	29,949	59,518	26,444	36.00	735
2003	326,917.57	98,794	196,335	130,583	37.52	3,480
2004	144,552.55	41,226	81,929	62,624	38.22	1,639
2006	151,541.81	38,355	76,224	75,318	39.10	1,926
2007	103,046.72	24,360	48,411	54,636	39.56	1,381

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 AT SEPTEMBER 30, 2019

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	82,729.06	9,117	18,119	64,610	42.37	1,525
2015	4,280.07	389	773	3,507	42.48	83
2017	52,780.68	2,671	5,308	47,473	42.20	1,125
	1,749,982.58	565,944	1,113,139	636,844		16,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 0.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	5,616	5,818			
1925	5,901.05	5,656	5,901			
1926	5,036.15	4,792	5,036			
1927	196.72	186	197			
1939	983.70	872	984			
1942	7,760.64	6,756	7,761			
1943	6,320.60	5,467	6,321			
1945	320.90	274	321			
1946	13,641.04	11,570	13,641			
1947	33,367.73	28,102	33,368			
1948	32,038.83	26,797	32,039			
1949	3,272.52	2,718	3,273			
1950	10,222.52	8,427	10,223			
1951	0.98	1	1			
1952	3,023.42	2,454	3,023			
1953	23.42	19	23			
1957	421.40	328	421			
1961	222.48	167	222			
1962	759.21	563	759			
1966	2.80	2	3			
1967	291.86	204	292			
1968	487.45	336	487			
1970	285.49	192	285			
1972	11.53	8	12			
1973	12,322.50	7,909	12,322			
1974	11,875.77	7,501	11,876			
1975	13,432.20	8,341	13,432			
1979	661.73	382	662			
1981	11,468.79	6,354	11,469			
1983	175.10	112	175			
1984	223.74	140	224			
1985	79.69	49	80			
1991	52,170.80	28,151	52,171			
1992	32,064.02	16,776	32,064			
1993	393.40	200	393			
1995	564.33	271	564			
1997	273,774.80	123,664	273,775			
2000	69,902.91	28,122	69,903			
2002	3,116.50	1,151	3,116			
2004	18,369.13	6,163	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 AT SEPTEMBER 30, 2019

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	20,209	63,590			
2006	82,093.99	24,579	82,094			
2008	3,451.20	901	37,295	33,844-		
	782,685.48	395,026	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 AT SEPTEMBER 30, 2019

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	579	606			
1917	1,489.21	1,414	1,489			
1924	2,632.59	2,412	2,633			
1925	2,486.30	2,268	2,486			
1926	805.94	732	806			
1942	13.91	12	14			
1943	7,491.00	6,178	7,491			
1945	2,654.21	2,159	2,654			
1946	5,200.82	4,200	5,201			
1947	9,662.56	7,748	9,663			
1948	11,543.94	9,187	11,544			
1949	37.27	29	37			
1950	2,967.75	2,325	2,968			
1952	1,916.83	1,477	1,917			
1953	260.58	199	261			
1957	733.74	540	734			
1961	964.56	680	965			
1962	412.33	288	412			
1966	137.13	91	137			
1967	870.46	570	870			
1968	7.19	5	7			
1971	198.43	122	198			
1973	20,483.30	12,234	20,483			
1974	19,103.47	11,215	19,103			
1975	11,012.38	6,353	11,012			
1979	2,655.00	1,418	2,655			
1981	693.40	355	693			
1982	33,653.62	16,845	33,654			
1984	737.19	434	737			
1985	398.44	231	398			
1992	7,004.82	3,417	7,005			
1993	485.00	230	485			
1994	287.22	133	287			
1995	846.49	380	846			
1997	13,420.80	5,614	13,421			
1998	23,638.35	9,545	23,638			
2000	14,821.28	5,534	14,821			
2008	27,431.28	6,636	27,431			
2014	34,845.40	4,425	160,936	126,091-		
	264,609.93	128,214	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 AT SEPTEMBER 30, 2019

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	54	58			
1939	330.37	301	330			
1940	19.39	18	19			
1941	201.71	182	202			
1942	29.19	26	29			
1943	27.92	25	28			
1944	102.32	91	102			
1945	7,165.82	6,345	7,166			
1946	114.97	101	115			
1947	1,278.03	1,119	1,278			
1948	4,414.39	3,843	4,414			
1949	330.99	286	331			
1950	69,383.58	59,658	69,384			
1951	60,361.90	51,559	60,362			
1952	1,628.76	1,381	1,629			
1953	40.65	34	41			
1955	52.58	44	53			
1958	453.12	366	453			
1969	320.54	227	321			
1970	249.81	175	250			
1974	465.47	305	465			
1975	12,797.48	8,239	12,797			
1979	1,684.94	1,005	127,314	125,629-		
	161,936.70	135,807	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 AT SEPTEMBER 30, 2019

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	732-	832	10.26	81
1941	98.88	83	723-	822	10.69	77
1944	1,462.95	1,209	10,530-	11,993	11.27	1,064
1947	29.25	24	209-	238	11.76	20
1948	75.00	61	531-	606	11.91	51
1949	3,618.25	2,947	25,667-	29,285	12.05	2,430
1950	371.91	302	2,630-	3,002	12.18	246
1960	11.75	9	78-	90	14.13	6
1964	443.26	336	2,926-	3,369	15.71	214
1992	2,452.89	1,083	9,432-	11,885	34.48	345
1993	12,069.59	5,165	44,985-	57,055	35.10	1,625
	20,734.05	11,303	98,443-	119,177		6,159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 29.70

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	6,493	6,547	3,738	14.75	253
1997	15,806.90	8,793	8,866	6,941	17.75	391
2011	360,656.23	74,385	75,005	285,651	31.75	8,997
	433,138.50	136,060	136,807	296,332		9,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 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 AT SEPTEMBER 30, 2019

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 AT SEPTEMBER 30, 2019

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	79	85			
1940	573.99	532	574			
1941	1,087.17	1,001	1,087			
1943	570.69	519	571			
1944	337.97	305	338			
1945	146.21	131	146			
1946	14,905.54	13,287	14,906			
1947	8,931.03	7,909	8,931			
1948	19,135.23	16,831	19,135			
1949	20.86	18	21			
1951	265.03	228	265			
1952	12,170.84	10,413	12,171			
1955	2,228.25	1,864	2,228			
1956	44.62	37	45			
1957	445.55	367	446			
1961	568.38	451	568			
1963	70.50	55	70			
1965	42.48	32	42			
1967	2,981.95	2,219	2,982			
1968	94,534.02	69,483	94,534			
1969	2,017.45	1,464	2,017			
1970	25,791.64	18,472	25,792			
1973	20,201.24	13,858	20,201			
1974	893.39	603	893			
1976	580.66	380	581			
1981	1,605.42	956	1,605			
1983	2,071.35	1,359	2,071			
1986	263.84	163	264			
1991	3,151.27	1,736	3,151			
1996	5,529.70	2,610	4,874	656	26.01	25
2004	314,099.14	104,909	195,903	118,196	30.41	3,887
2005	13,478.65	4,244	7,925	5,554	31.00	179

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	394,796	737,228	592,947	31.39	18,890
2009	574.94	136	254	321	33.04	10
2010	35,995.76	7,789	14,545	21,451	33.49	641
2011	68,674.32	13,426	25,071	43,603	33.95	1,284
2012	22,387.48	3,895	7,273	15,114	34.42	439
2013	102,485.49	15,629	29,186	73,299	34.73	2,111
2015	16,105.17	1,731	3,232	12,873	35.28	365
	2,134,446.85	723,130	1,250,428	884,019		27,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 1.30

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 AT SEPTEMBER 30, 2019

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	37.44	37	37			
1941	92.81	90	68	25	1.38	18
1947	27.59	26	20	8	3.05	3
1948	135,209.16	125,174	94,426	40,783	3.34	12,210
1949	84.50	78	59	26	3.63	7
1950	2,302.27	2,102	1,586	716	3.92	183
1951	632.15	573	432	200	4.21	48
1954	20.24	18	14	6	5.09	1
1955	423.97	373	281	143	5.38	27
1956	5,807.28	5,076	3,829	1,978	5.67	349
1957	145.10	126	95	50	5.97	8
1958	4,715.27	4,057	3,060	1,655	6.28	264
1959	17,580.85	15,006	11,320	6,261	6.59	950
1960	534.19	452	341	193	6.90	28
1961	918.13	771	582	336	7.22	47
1963	108.52	89	67	42	7.89	5
1964	203.13	166	125	78	8.24	9
1965	135.86	110	83	53	8.59	6
1966	1,350.98	1,082	816	535	8.96	60
1967	2,055.48	1,629	1,229	826	9.34	88
1969	16,150.35	12,515	9,441	6,709	10.13	662
1970	111.56	85	64	48	10.55	5
1971	452.09	342	258	194	10.97	18
1973	3,427.72	2,524	1,904	1,524	11.86	128
1974	655.84	476	359	297	12.33	24
1975	31,097.45	22,245	16,781	14,316	12.81	1,118
1976	23,355.43	16,452	12,411	10,944	13.30	823
1977	33,004.56	22,876	17,257	15,748	13.81	1,140
1978	5,606.57	3,821	2,882	2,725	14.33	190
1979	811.55	544	410	402	14.86	27
1981	2,197.82	1,418	1,070	1,128	15.96	71
1982	30,481.20	19,285	14,548	15,933	16.53	964
1983	4,716.53	3,317	2,502	2,215	15.30	145
1984	105.02	73	55	50	15.77	3
1985	72,555.48	49,207	37,120	35,435	16.25	2,181
1986	216,039.34	143,666	108,376	107,663	16.75	6,428
1987	51,823.22	33,758	25,466	26,357	17.26	1,527
1988	27,659.21	17,633	13,302	14,357	17.77	808
1989	14,737.85	9,185	6,929	7,809	18.29	427
1990	523,059.04	318,229	240,058	283,001	18.83	15,029
1992	13,236.92	7,647	5,769	7,468	19.92	375
1993	626,274.29	351,841	265,414	360,860	20.48	17,620
1994	243,966.88	133,669	100,834	143,133	20.83	6,871
1995	41,387.48	21,981	16,582	24,805	21.41	1,159

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 AT SEPTEMBER 30, 2019

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	49,326.27	25,344	19,118	30,208	22.00	1,373
1997	122,101.84	60,587	45,704	76,398	22.59	3,382
1998	77,056.32	36,841	27,791	49,265	23.20	2,123
1999	59,490.71	27,467	20,720	38,771	23.61	1,642
2000	1,382.45	612	462	920	24.23	38
2001	11,846.84	5,016	3,784	8,063	24.85	324
2002	468,831.38	190,064	143,376	325,455	25.30	12,864
2003	593,703.65	228,635	172,472	421,232	25.95	16,232
2004	189,253.67	69,267	52,252	137,002	26.42	5,186
2005	5,296.50	1,826	1,377	3,920	27.07	145
2006	325,318.03	105,598	79,659	245,659	27.57	8,910
2007	7,246.16	2,201	1,660	5,586	28.07	199
2008	6,786.94	1,917	1,446	5,341	28.59	187
2009	2,803.48	730	551	2,252	29.12	77
2011	90,263.91	19,362	14,606	75,658	30.21	2,504
2012	2,470.70	473	357	2,114	30.63	69
2013	104,554.48	17,513	13,211	91,343	31.06	2,941
2014	3,232,597.23	463,231	349,442	2,883,155	31.38	91,879
2015	33,908.81	4,022	3,034	30,875	31.59	977
2016	11,246.02	1,041	785	10,461	31.84	329
2017	14,729.28	975	736	13,993	31.76	441
	7,565,512.99	2,612,546	1,970,805	5,594,708		223,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 2.96

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 AT SEPTEMBER 30, 2019

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	1,232	1,398			
1953	416.42	365	416			
1958	11,119.58	9,403	11,120			
1960	8,847.25	7,359	8,847			
1961	23,007.08	18,966	23,007			
1962	815.46	666	815			
1968	5,569.00	4,255	5,569			
1971	6,727.65	4,934	6,728			
1975	5,576.52	3,841	5,577			
1976	285.91	194	286			
1992	6,636.43	3,363	6,636			
1998	5,350.00	2,183	6,020		670-	
	75,749.16	56,761	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 AT SEPTEMBER 30, 2019

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	5,391	6,119			
1973	1,697.11	1,478	1,697			
1979	1,203.92	971	1,204			
1981	2,893.23	2,267	2,893			
1990	17,052.58	13,069	17,053			
1997	481.23	319	2,457			1,976-
	30,183.87	24,231	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 AT SEPTEMBER 30, 2019

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	8,357	8,357			
1905	3,124.45	3,114	3,124			
1906	4,197.36	4,174	4,197			
1907	860.32	855	860			
1908	1,143.87	1,134	1,144			
1909	4,361.62	4,309	4,362			
1910	14,240.66	14,039	14,241			
1911	8,984.99	8,833	8,985			
1912	6,710.68	6,577	6,711			
1913	46,028.92	44,992	46,029			
1914	28,967.28	28,229	28,967			
1915	3,539.66	3,439	3,540			
1916	924.66	896	925			
1917	1,143.11	1,104	1,143			
1918	1,101.48	1,060	1,101			
1919	277.77	266	278			
1920	38.58	37	39			
1921	3,301.61	3,144	3,302			
1922	2,148.31	2,039	2,148			
1923	6,792.11	6,423	6,792			
1924	6,974.80	6,570	6,975			
1925	319.55	300	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 AT SEPTEMBER 30, 2019

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	2,330	2,502			
1928	458.62	426	459			
1929	803.17	742	803			
1930	5,106.34	4,701	5,106			
1931	1,671.50	1,532	1,672			
1932	322.40	294	322			
1933	434.38	395	434			
1934	58.48	53	58			
1935	371.87	335	372			
1936	1,389.85	1,246	1,390			
1937	119.07	106	119			
1938	270.84	240	271			
1939	3,811.40	3,364	3,811			
1940	6,263.19	5,497	6,263			
1941	13,570.48	11,839	13,570			
1942	10,951.87	9,495	10,952			
1943	6,379.17	5,494	6,379			
1944	8,590.71	7,347	8,591			
1945	1,565.14	1,329	1,555	10	11.33	1
1946	2,344.03	1,975	2,312	32	11.82	3
1947	5,834.78	4,875	5,706	129	12.34	10
1948	30,281.43	25,085	29,359	922	12.87	72
1949	29,163.47	23,941	28,020	1,143	13.43	85
1950	7,136.36	5,803	6,792	344	14.01	25
1951	15,951.91	12,844	15,032	920	14.61	63
1952	18,754.77	14,946	17,493	1,262	15.23	83
1953	35,373.14	27,893	32,645	2,728	15.86	172
1954	21,058.72	16,423	19,221	1,838	16.51	111
1955	30,687.82	23,662	27,694	2,994	17.17	174
1956	16,319.65	12,438	14,557	1,763	17.84	99
1957	17,390.24	13,096	15,327	2,063	18.52	111
1958	77,494.10	57,646	67,468	10,026	19.21	522
1959	110,150.35	80,909	94,694	15,456	19.91	776
1960	30,586.70	22,177	25,956	4,631	20.62	225
1961	48,831.97	34,944	40,898	7,934	21.33	372
1962	34,687.71	24,485	28,657	6,031	22.06	273
1963	44,693.62	31,107	36,407	8,287	22.80	363
1964	57,591.74	39,508	46,239	11,353	23.55	482
1965	22,527.96	15,229	17,824	4,704	24.30	194
1966	18,191.57	12,111	14,174	4,018	25.07	160
1967	3,887.30	2,547	2,981	906	25.85	35
1968	30,951.69	19,962	23,363	7,589	26.63	285
1969	14,445.34	9,162	10,723	3,722	27.43	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 AT SEPTEMBER 30, 2019

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	19,752	23,117	8,564	28.24	303
1971	49,175.27	30,121	35,253	13,922	29.06	479
1972	17,079.41	10,275	12,026	5,053	29.88	169
1973	5,563.59	3,285	3,845	1,719	30.72	56
1974	88,103.17	51,018	59,710	28,393	31.57	899
1975	814.00	462	541	273	32.42	8
1976	7,385.79	4,108	4,808	2,578	33.28	77
1977	3,593.43	1,957	2,290	1,303	34.15	38
1978	82,898.26	44,179	51,706	31,192	35.03	890
1979	11,595.57	6,042	7,071	4,525	35.92	126
1980	18,646.19	9,492	11,109	7,537	36.82	205
1981	10,265.25	5,103	5,972	4,293	37.72	114
1982	20,539.24	9,960	11,657	8,882	38.63	230
1983	26,529.68	13,270	15,531	10,999	36.22	304
1984	16,757.37	8,151	9,540	7,217	37.22	194
1985	6,357.20	3,004	3,516	2,841	38.22	74
1986	4,549.21	2,087	2,443	2,106	39.22	54
1987	12,891.67	5,779	6,764	6,128	39.69	154
1988	28,962.28	12,581	14,725	14,237	40.69	350
1989	14,637.90	6,155	7,204	7,434	41.69	178
1990	58,740.03	23,884	27,953	30,787	42.69	721
1991	34,663.12	13,612	15,931	18,732	43.69	429
1992	19,894.54	7,590	8,883	11,012	44.18	249
1993	19,256.37	7,077	8,283	10,973	45.18	243
1994	6,368.53	2,251	2,635	3,734	46.18	81
1995	10,901.74	3,701	4,332	6,570	47.18	139
1996	11,652.39	3,793	4,439	7,213	48.18	150
1997	33,693.46	10,496	12,284	21,409	49.18	435
1998	15,268.71	4,542	5,316	9,953	50.18	198
1999	14,007.66	3,999	4,680	9,328	50.67	184
2000	1,557.61	423	495	1,063	51.67	21
2001	489,134.54	125,854	147,297	341,838	52.67	6,490
2002	134,892.85	32,806	38,396	96,497	53.67	1,798
2003	58,286.70	13,353	15,628	42,659	54.67	780
2005	130,678.41	26,253	30,726	99,952	56.67	1,764
2006	3,018.67	564	660	2,359	57.67	41
2007	714.85	123	144	571	58.67	10
2008	31,155.97	4,941	5,783	25,373	59.67	425
2011	17,286.00	2,010	2,352	14,934	62.67	238
2012	1,098.72	113	132	967	63.17	15
2013	15,156.01	1,346	1,575	13,581	64.17	212
2014	29,183.67	2,177	2,548	26,636	65.17	409
2015	36,574.58	2,209	2,586	33,989	66.17	514

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 AT SEPTEMBER 30, 2019

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	1,588	1,859	32,509	67.17	484
2017	85,120.56	2,724	3,188	81,933	68.17	1,202
2018	6,158.77	120	140	6,019	69.05	87
	2,775,328.71	1,359,705	1,554,739	1,220,590		27,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.1 0.97

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 AT SEPTEMBER 30, 2019

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	295,853	433,704	52,632	23.50	2,240
1980	12,052.02	7,036	10,314	1,738	24.97	70
1982	144,492.45	80,724	118,337	26,155	26.48	988
1983	5,454.59	3,262	4,782	673	24.36	28
1984	6,913.86	4,046	5,931	983	24.99	39
1995	6,058.20	2,571	3,769	2,289	32.89	70
2006	93,601.90	22,698	33,274	60,328	41.39	1,458
2007	381,147.00	85,911	125,941	255,206	42.10	6,062
2009	205,133.93	39,099	57,317	147,817	43.52	3,397
	1,341,189.89	541,200	793,369	547,821		14,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.2 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 AT SEPTEMBER 30, 2019

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	1,950.46	1,950	1,950			
1921	14.70	14	15			
1926	653.63	626	654			
1933	300.60	277	301			
1936	29.54	27	30			
1938	92.83	83	93			
1942	4,485.81	3,919	4,486			
1946	32.61	28	33			
1947	460.38	389	460			
1948	4,425.68	3,717	4,426			
1949	21,330.93	17,786	21,331			
1950	8,506.93	7,042	8,507			
1951	12,236.87	10,052	12,237			
1952	9,671.04	7,883	9,671			
1953	13,417.92	10,851	13,418			
1954	4,133.42	3,315	4,133			
1955	4,914.59	3,908	4,915			
1956	3,912.04	3,083	3,912			
1957	456.97	357	457			
1958	765.32	592	765			
1959	6,201.17	4,750	6,201			
1960	7,688.73	5,831	7,689			
1961	4,857.86	3,645	4,858			
1962	714.14	530	714			
1963	351.73	258	352			
1964	14,257.25	10,343	14,257			
1965	347.17	249	347			
1967	103.50	72	104			
1968	11,439.78	7,889	11,440			
1969	3,450.81	2,347	3,451			
1970	1,531.72	1,027	1,532			
1971	7,443.10	4,917	7,443			
1973	1,750.54	1,121	1,751			
1974	1,979.33	1,246	1,979			
1975	632.23	391	632			
1976	1,113.91	677	1,096	18	21.55	1
1978	31,926.27	18,709	30,275	1,651	22.77	73
1979	11,265.04	6,474	10,476	789	23.39	34
1980	0.01					
1981	26,914.56	14,842	24,017	2,898	24.67	117
1983	2,312.61	1,425	2,306	7	22.58	
1984	35,233.43	21,239	34,369	864	23.23	37
1985	11,860.70	6,987	11,306	555	23.89	23
1986	2,476.91	1,433	2,319	158	24.22	7

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 AT SEPTEMBER 30, 2019

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	1,359.83	767	1,241	119	24.89	5
1988	1,826.75	1,010	1,634	193	25.25	8
1989	6,844.58	3,685	5,963	882	25.93	34
1990	442.20	232	375	67	26.61	3
1991	1,331.16	681	1,102	229	27.00	8
1993	81,332.09	39,283	63,568	17,764	28.10	632
1994	5,784.95	2,702	4,372	1,413	28.81	49
1997	3,613.45	1,528	2,473	1,140	30.38	38
1998	5,805.70	2,369	3,834	1,972	30.83	64
1999	41,903.23	16,376	26,500	15,403	31.56	488
2000	2,635.06	989	1,600	1,035	32.03	32
2002	4,321.79	1,476	2,388	1,934	33.25	58
2003	112,252.21	36,482	59,036	53,216	33.75	1,577
2004	74,443.42	22,929	37,104	37,339	34.26	1,090
2005	44,039.39	12,802	20,716	23,323	34.77	671
2006	18,939.19	5,170	8,366	10,573	35.29	300
2008	368,726.35	87,093	140,935	227,791	36.37	6,263
2010	119,164.15	23,702	38,355	80,809	37.26	2,169
2014	222,648.71	26,651	43,127	179,522	38.61	4,650
2017	149,743.95	8,221	13,303	136,441	38.73	3,523
	1,544,802.93	486,449	746,700	798,103		21,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.42

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 AT SEPTEMBER 30, 2019

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	236	624-	862	0.34	862
1939	19.57	19	50-	70	0.85	70
1941	2,931.40	2,841	7,513-	10,444	1.38	7,568
1947	529.70	494	1,306-	1,836	3.05	602
1949	416.19	383	1,013-	1,429	3.63	394
1950	3,524.86	3,218	8,510-	12,035	3.92	3,070
1951	1,022.22	927	2,452-	3,474	4.21	825
1952	5,364.58	4,828	12,768-	18,133	4.50	4,030
1953	2,751.48	2,459	6,503-	9,254	4.79	1,932
1954	2,503.83	2,221	5,874-	8,378	5.09	1,646
1955	1,688.17	1,486	3,930-	5,618	5.38	1,044
1956	69.33	61	161-	230	5.67	41
1958	3,139.09	2,701	7,143-	10,282	6.28	1,637
1959	727.82	621	1,642-	2,370	6.59	360
1969	176.01	136	360-	536	10.13	53
1974	304.86	221	584-	889	12.33	72
1980	5,852.63	3,850	10,182-	16,035	15.40	1,041
1983	414.15	291	770-	1,184	15.30	77
1984	12,992.80	8,977	23,740-	36,733	15.77	2,329
1986	483.17	321	849-	1,332	16.75	80
1997	548.91	272	719-	1,268	22.59	56
	49,995.58	40,860	92,396-	142,392		27,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 55.58

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	7,565.12	7,460	7,565			
1886	1,941.32	1,843	1,941			
1887	14,775.51	13,976	14,776			
1888	6,458.23	6,088	6,458			
1889	1,164.30	1,094	1,164			
1890	7,229.09	6,769	7,229			
1891	11,095.51	10,356	11,096			
1892	7,887.81	7,339	7,888			
1893	14,049.93	13,031	14,050			
1894	1,371.82	1,269	1,372			
1896	1,658.43	1,525	1,658			
1897	10,004.75	9,169	10,005			
1899	19,554.72	17,817	19,555			
1900	76,203.40	69,222	76,203			
1901	28,026.63	25,381	28,027			
1902	150,904.05	136,248	150,904			
1903	17,700.40	15,930	17,700			
1904	185.60	167	186			
1905	5,686.53	5,086	5,687			
1906	52,076.61	46,433	52,077			
1908	7.62	7	8			
1909	1,524.93	1,346	1,525			
1910	7,972.27	7,015	7,972			
1911	836.96	734	837			
1912	3,444.18	3,010	3,444			
1913	1,799.29	1,567	1,799			
1914	40,488.02	35,133	40,488			
1915	404.99	350	405			
1916	1,204.71	1,038	1,205			
1917	36,361.45	31,202	36,361			
1918	2,159.72	1,846	2,160			
1919	23,582.11	20,077	23,582			
1920	1,528.86	1,296	1,529			
1921	19,831.61	16,745	19,832			
1922	12,334.54	10,372	12,335			
1923	1,703.51	1,426	1,704			
1924	44,003.65	36,672	44,004			
1925	48,403.68	40,151	48,404			
1926	1,728.44	1,427	1,728			
1927	10,827.47	8,893	10,827			
1928	12,489.92	10,206	12,490			
1929	9,672.04	7,861	9,672			
1930	48,796.68	39,446	48,797			
1931	28,364.10	22,798	28,364			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	5,360.47	4,284	5,360			
1933	6,315.06	5,016	6,315			
1934	4,691.69	3,703	4,692			
1935	4,501.86	3,531	4,502			
1936	19,600.87	15,269	19,601			
1937	20,040.48	15,504	20,040			
1938	20,901.58	16,055	20,902			
1939	64,660.75	49,304	64,661			
1940	25,626.11	19,393	25,626			
1941	15,421.58	11,578	15,422			
1942	84,856.20	63,197	84,856			
1943	28,288.25	20,894	28,288			
1944	117,799.26	86,259	117,799			
1945	13,725.51	9,963	13,726			
1946	21,238.39	15,276	21,238			
1947	60,146.61	42,854	60,147			
1948	729,548.52	514,879	728,165	1,384	23.54	59
1949	1,226,774.47	857,209	1,212,303	14,471	24.10	600
1950	170,221.04	117,728	166,496	3,725	24.67	151
1951	176,428.45	120,744	170,762	5,666	25.25	224
1952	1,223,155.18	828,223	1,171,310	51,845	25.83	2,007
1953	545,827.31	365,497	516,902	28,925	26.43	1,094
1954	665,127.64	440,394	622,825	42,303	27.03	1,565
1955	608,600.10	398,256	563,231	45,369	27.65	1,641
1956	307,585.45	198,891	281,280	26,305	28.27	930
1957	1,065,694.64	680,712	962,693	103,002	28.90	3,564
1958	708,788.31	447,068	632,263	76,525	29.54	2,591
1959	1,682,612.33	1,047,628	1,481,602	201,010	30.19	6,658
1960	632,992.58	388,974	550,104	82,889	30.84	2,688
1961	1,225,545.34	742,828	1,050,540	175,005	31.51	5,554
1962	1,332,232.51	796,342	1,126,222	206,011	32.18	6,402
1963	714,881.09	421,244	595,742	119,139	32.86	3,626
1964	1,497,071.83	869,424	1,229,578	267,494	33.54	7,975
1965	645,339.28	369,134	522,046	123,293	34.24	3,601
1966	522,337.52	294,207	416,081	106,257	34.94	3,041
1967	776,113.00	430,262	608,496	167,617	35.65	4,702
1968	862,527.90	470,509	665,415	197,113	36.36	5,421
1969	533,217.53	286,071	404,574	128,644	37.08	3,469
1970	397,875.42	209,832	296,754	101,121	37.81	2,674
1971	489,639.25	253,692	358,783	130,856	38.55	3,394
1972	1,524,064.80	775,566	1,096,840	427,225	39.29	10,874
1973	757,073.88	378,249	534,937	222,137	40.03	5,549
1974	232,568.42	113,986	161,204	71,364	40.79	1,750
1975	376,434.52	180,922	255,868	120,567	41.55	2,902

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	124,693.94	58,746	83,081	41,613	42.31	984
1977	600,631.44	277,119	391,914	208,717	43.09	4,844
1978	4,221,462.47	1,907,046	2,697,029	1,524,433	43.86	34,757
1979	1,461,569.30	645,838	913,373	548,196	44.65	12,278
1980	389,871.92	168,425	238,194	151,678	45.44	3,338
1981	1,757,177.05	741,740	1,049,002	708,175	46.23	15,319
1982	1,362,736.02	561,611	794,255	568,481	47.03	12,088
1983	361,807.81	169,181	239,263	122,545	41.27	2,969
1984	685,835.28	311,849	441,031	244,804	42.27	5,791
1985	1,232,836.33	548,859	776,221	456,615	42.68	10,699
1986	1,360,111.47	587,840	831,349	528,762	43.68	12,105
1987	1,576,520.07	666,080	942,000	634,520	44.08	14,395
1988	1,314,330.45	542,161	766,748	547,582	44.51	12,302
1989	1,644,423.00	656,618	928,618	715,805	45.51	15,729
1990	2,504,740.38	974,344	1,377,961	1,126,779	45.94	24,527
1991	3,121,721.24	1,172,831	1,658,670	1,463,051	46.94	31,169
1992	1,690,541.03	617,386	873,135	817,406	47.37	17,256
1993	1,632,377.03	578,514	818,160	814,217	47.82	17,027
1994	1,059,868.03	361,309	510,979	548,889	48.82	11,243
1995	1,210,570.70	399,246	564,631	645,940	49.28	13,108
1996	1,185,355.50	377,536	533,928	651,428	49.74	13,097
1997	2,252,054.97	686,426	970,774	1,281,281	50.74	25,252
1998	1,104,928.24	323,965	458,166	646,762	51.22	12,627
1999	1,030,354.34	290,045	410,195	620,159	51.69	11,998
2000	1,300,092.41	347,905	492,023	808,069	52.69	15,336
2001	771,808.67	197,197	278,885	492,924	53.18	9,269
2002	1,980,571.65	481,675	681,206	1,299,366	53.67	24,210
2003	380,378.85	87,145	123,244	257,135	54.67	4,703
2004	1,479,135.20	320,381	453,097	1,026,038	55.17	18,598
2005	5,998,401.08	1,222,474	1,728,877	4,269,524	55.68	76,680
2006	4,826,115.02	920,823	1,302,269	3,523,846	56.19	62,713
2007	4,295,539.66	762,888	1,078,910	3,216,630	56.72	56,711
2008	5,178,135.07	844,554	1,194,406	3,983,729	57.72	69,018
2009	3,422,572.58	512,017	724,117	2,698,456	58.25	46,325
2010	6,575,670.01	894,291	1,264,746	5,310,924	58.78	90,353
2011	8,630,721.95	1,053,811	1,490,346	7,140,376	59.32	120,370
2012	5,813,474.76	632,506	894,518	4,918,957	59.41	82,797
2013	7,248,209.11	684,231	967,670	6,280,539	59.97	104,728
2014	2,063,322.20	164,653	232,860	1,830,462	60.54	30,236
2015	3,910,908.60	255,773	361,725	3,549,184	60.69	58,481
2016	2,748,536.14	139,351	197,076	2,551,460	60.85	41,930

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2017	10,917,790.16	390,857	552,768	10,365,022	60.64	170,927
2018	873,969.30	19,577	27,686	846,283	59.98	14,109
2019	4,422,614.00	19,017	26,895	4,395,719	57.55	76,381
	140,662,947.92	37,653,213	53,033,205	87,629,743		1,603,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.6 1.14

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 AT SEPTEMBER 30, 2019

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	578.57	579	579			
1954	34.98	34	33	2	1.27	2
1955	34.06	33	32	2	1.54	1
1956	419.64	398	382	38	1.82	21
1960	376.34	345	331	45	2.95	15
1962	29,753.11	26,752	25,692	4,061	3.53	1,150
1963	108.20	96	92	16	3.83	4
1964	876.82	773	742	135	4.13	33
1971	549.38	450	432	117	6.34	18
1972	195.78	158	152	44	6.67	7
1978	1,238,639.94	927,915	891,149	347,491	8.78	39,578
1979	2,219.87	1,639	1,574	646	9.16	71
1980	2,193.84	1,596	1,533	661	9.54	69
1981	73,212.12	52,441	50,363	22,849	9.93	2,301
1982	319,820.39	225,518	216,583	103,237	10.32	10,004
1983	17,364.10	13,721	13,177	4,187	9.62	435
1984	58,334.75	45,443	43,642	14,693	10.00	1,469
1985	5,050.08	3,874	3,721	1,329	10.39	128
1986	12,984.60	9,844	9,454	3,531	10.61	333
1987	5,309.48	3,956	3,799	1,510	11.04	137
1988	568.84	418	401	168	11.30	15
1989	9,788.67	7,077	6,797	2,992	11.59	258
1990	12,052.95	8,531	8,193	3,860	12.07	320
1992	2,207.80	1,504	1,444	764	12.75	60
1994	16,320.85	10,631	10,210	6,111	13.51	452
1995	62,078.37	39,445	37,882	24,196	13.92	1,738
1996	225,427.34	139,945	134,400	91,027	14.20	6,410
1997	1,032.31	622	597	435	14.65	30
1998	20,012.81	11,738	11,273	8,740	14.98	583
2001	454,934.74	240,751	231,212	223,723	16.23	13,785
2003	400,148.45	194,432	186,728	213,420	17.19	12,415
2004	87,524.37	40,576	38,968	48,556	17.64	2,753
2005	1,782,816.21	784,974	753,872	1,028,944	18.11	56,816
2006	456,336.73	189,836	182,314	274,023	18.60	14,732
2007	1,905,654.35	744,730	715,223	1,190,431	19.10	62,326
2008	526,562.38	191,932	184,327	342,235	19.61	17,452
2009	512,330.53	172,758	165,913	346,418	20.15	17,192
2010	110,205.55	34,054	32,705	77,501	20.69	3,746
2011	1,551,655.80	432,602	415,462	1,136,194	21.34	53,242
2012	203,949.17	50,722	48,712	155,237	21.90	7,088
2013	60,013.76	13,017	12,501	47,513	22.57	2,105

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 AT SEPTEMBER 30, 2019

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	1,077,104.48	198,510	190,645	886,459	23.24	38,144
2015	76,760.54	11,583	11,124	65,637	23.92	2,744
2017	62,872.17	5,105	4,903	57,969	25.45	2,278
	11,386,415.22	4,841,058	4,649,268	6,737,147		372,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 3.27

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 AT SEPTEMBER 30, 2019

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	70.20	70	70			
1924	110.63	106	111			
1926	30.94	29	31			
1927	39.43	37	39			
1934	451.88	391	452			
1937	109.27	92	109			
1945	121.88	95	122			
1947	1,757.77	1,339	1,758			
1948	1,143.40	862	1,143			
1949	23,803.28	17,748	23,803			
1950	42,676.65	31,470	42,677			
1951	1,147.77	837	1,148			
1952	7,734.20	5,578	7,734			
1953	24,502.01	17,465	24,502			
1954	1,386.97	977	1,387			
1955	27,938.48	19,451	27,706	232	15.19	15
1956	11,064.11	7,610	10,840	224	15.61	14
1957	41,215.42	27,994	39,874	1,341	16.04	84
1958	48,321.25	32,404	46,156	2,165	16.47	131
1959	7,835.96	5,187	7,388	448	16.90	27
1960	1,350.52	882	1,256	95	17.34	5
1961	13,928.22	8,975	12,784	1,144	17.78	64
1962	19,402.00	12,328	17,560	1,842	18.23	101
1963	5,780.20	3,621	5,158	622	18.68	33
1964	90,298.62	55,750	79,410	10,889	19.13	569
1965	41,667.86	25,342	36,097	5,571	19.59	284
1966	16,334.91	9,785	13,938	2,397	20.05	120
1967	33,402.36	19,694	28,052	5,350	20.52	261
1968	227,062.47	131,742	187,652	39,410	20.99	1,878
1969	109,682.67	62,585	89,146	20,537	21.47	957
1970	7,124.84	3,997	5,693	1,432	21.95	65
1971	68,017.04	37,505	53,422	14,595	22.43	651
1972	15,996.78	8,664	12,341	3,656	22.92	160
1973	21,454.23	11,405	16,245	5,209	23.42	222
1974	28,345.79	14,785	21,060	7,286	23.92	305
1975	6,797.70	3,478	4,954	1,844	24.42	76
1976	22,171.87	11,117	15,835	6,337	24.93	254
1977	9,901.55	4,864	6,928	2,974	25.44	117
1978	213,388.59	102,597	146,139	67,250	25.96	2,591
1979	139,690.40	65,710	93,597	46,093	26.48	1,741
1980	33,006.94	15,177	21,618	11,389	27.01	422
1981	234,276.50	105,237	149,899	84,378	27.54	3,064
1982	129,052.61	56,577	80,588	48,465	28.08	1,726
1983	131,640.78	79,221	112,842	18,799	23.99	784

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 AT SEPTEMBER 30, 2019

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	64,481.09	37,960	54,070	10,411	24.63	423
1985	67,734.49	39,205	55,843	11,891	24.92	477
1986	41,670.25	23,694	33,750	7,920	25.23	314
1987	324,932.53	181,280	258,214	66,719	25.55	2,611
1988	60,451.75	33,061	47,092	13,360	25.89	516
1989	225,010.80	120,471	171,598	53,413	26.25	2,035
1990	127,107.23	66,553	94,798	32,309	26.61	1,214
1991	370,051.45	190,280	271,034	99,017	26.69	3,710
1992	131,905.64	66,137	94,205	37,701	27.10	1,391
1993	563,340.48	275,023	391,741	171,599	27.52	6,235
1994	168,192.67	80,262	114,325	53,868	27.66	1,948
1995	300,962.24	139,406	198,569	102,393	28.10	3,644
1996	86,405.33	38,969	55,507	30,898	28.30	1,092
1997	215,829.09	94,598	134,745	81,084	28.51	2,844
1998	344,037.29	146,216	208,269	135,768	28.75	4,722
1999	144,447.07	59,382	84,583	59,864	29.01	2,064
2000	141,614.74	56,164	80,000	61,615	29.29	2,104
2001	215,790.58	82,303	117,232	98,559	29.60	3,330
2002	915,493.90	336,352	479,097	436,397	29.70	14,694
2003	514,070.03	181,261	258,187	255,883	29.83	8,578
2004	1,411,581.43	475,703	677,588	733,993	30.00	24,466
2005	61,069.78	19,579	27,888	33,182	30.20	1,099
2006	977,868.34	298,054	424,546	553,322	30.23	18,304
2007	818,746.09	235,717	335,754	482,992	30.30	15,940
2008	55,504.54	15,047	21,433	34,072	30.24	1,127
2009	174,791.62	44,257	63,039	111,753	30.23	3,697
2010	478,468.64	112,440	160,159	318,310	30.12	10,568
2011	1,136,550.16	245,722	350,005	786,545	29.92	26,288
2012	1,983,275.12	389,714	555,106	1,428,169	29.65	48,168
2013	826,119.20	145,067	206,632	619,487	29.34	21,114
2014	1,360,962.19	210,133	299,312	1,061,650	28.76	36,914
2015	1,228,234.94	161,267	229,708	998,527	28.11	35,522
2016	1,633,717.16	174,154	248,064	1,385,653	27.24	50,868
2017	10,698,996.59	854,850	1,217,643	9,481,354	25.92	365,793
2018	393,693.18	21,259	30,281	363,412	24.07	15,098
2019	1,997,266.00	25,166	35,846	1,961,420	19.55	100,328
	32,121,610.58	6,697,486	9,535,127	22,586,484		855,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.66

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	2,674.17	2,674	2,674			
1954	34.77	35	35			
1955	343.08	343	343			
1961	742.03	725	742			
1965	3,372.78	3,149	3,373			
1968	1,609.86	1,455	1,610			
1969	2,692.34	2,407	2,692			
1970	2,485.11	2,196	2,485			
1974	571.28	480	571			
1975	233.22	193	231	2	5.13	
1976	1,201.49	982	1,173	28	5.48	5
1979	17,459.96	13,625	16,281	1,179	6.59	179
1982	4,459.54	3,303	3,947	513	7.78	66
1986	2,116.84	1,682	2,010	107	8.59	12
1987	254.14	198	237	17	9.07	2
1989	26,265.79	19,862	23,734	2,532	9.75	260
1990	14.72	11	13	2	10.12	
1991	4,819.02	3,512	4,197	622	10.51	59
1992	8,011.76	5,720	6,835	1,177	10.92	108
1993	12,061.72	8,421	10,062	2,000	11.35	176
1994	37,003.98	25,229	30,147	6,857	11.79	582
1995	17,368.23	11,583	13,841	3,527	12.11	291
1996	17,524.16	11,368	13,584	3,940	12.59	313
1997	107,913.01	68,190	81,481	26,432	12.96	2,040
1998	56,109.93	34,339	41,032	15,078	13.47	1,119
1999	27,829.78	16,511	19,729	8,101	13.88	584
2000	85,595.06	49,097	58,667	26,928	14.31	1,882
2002	78,270.91	41,718	49,850	28,421	15.11	1,881
2003	46,102.76	23,600	28,200	17,903	15.50	1,155
2004	24,418.42	11,953	14,283	10,135	15.90	637
2008	110,566.49	43,287	51,724	58,842	17.49	3,364
2011	47,770.44	14,818	17,706	30,064	18.35	1,638
2013	5,214.57	1,307	1,562	3,653	18.69	195
2014	4,877.40	1,065	1,273	3,604	18.79	192
2015	551,136.56	101,905	121,768	429,369	18.74	22,912
2016	294,161.36	43,771	52,303	241,858	18.59	13,010
2017	628,912.42	69,495	83,041	545,871	18.12	30,125
2018	240,141.50	17,674	21,119	219,022	17.32	12,646
2019	4,587.00	76	91	4,496	14.81	304
	2,476,927.60	657,959	784,646	1,692,282		95,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.87

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 AT SEPTEMBER 30, 2019

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	6,907	6,907			
1905	20,752.66	20,684	20,753			
1906	12,629.15	12,560	12,629			
1907	3,991.47	3,966	3,991			
1908	3,682.91	3,650	3,683			
1909	2,061.23	2,036	2,061			
1910	3,098.35	3,055	3,098			
1911	6,116.69	6,013	6,117			
1912	12,356.15	12,111	12,356			
1913	7,234.15	7,071	7,234			
1914	8,650.32	8,430	8,650			
1915	16,443.73	15,975	16,444			
1916	3,735.88	3,618	3,736			
1917	3,095.78	2,989	3,096			
1918	1,347.79	1,297	1,344	4	2.84	1
1919	1,673.56	1,605	1,663	11	3.07	4
1920	5,367.89	5,130	5,316	52	3.32	16
1921	3,010.45	2,867	2,971	39	3.58	11
1922	6,721.09	6,379	6,610	111	3.82	29
1923	7,711.85	7,292	7,556	156	4.08	38
1924	3,446.87	3,247	3,365	82	4.35	19
1925	4,176.63	3,920	4,062	115	4.60	25
1926	2,132.54	1,994	2,066	67	4.87	14
1927	3,524.17	3,283	3,402	122	5.14	24
1928	1,429.17	1,326	1,374	55	5.41	10

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 AT SEPTEMBER 30, 2019

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	3,020	3,129	138	5.68	24
1930	5,668.14	5,218	5,407	261	5.96	44
1931	4,731.61	4,338	4,495	237	6.24	38
1932	2,851.42	2,603	2,697	154	6.53	24
1933	851.21	774	802	49	6.83	7
1934	850.90	770	798	53	7.13	7
1935	908.21	818	848	60	7.44	8
1936	3,346.94	3,001	3,110	237	7.76	31
1937	4,482.64	3,999	4,144	339	8.10	42
1938	3,424.14	3,039	3,149	275	8.44	33
1939	8,945.92	7,896	8,182	764	8.80	87
1940	12,479.23	10,952	11,349	1,130	9.18	123
1941	25,816.38	22,522	23,338	2,478	9.57	259
1942	6,103.48	5,291	5,483	620	9.98	62
1943	1,364.06	1,175	1,218	146	10.41	14
1944	3,124.90	2,672	2,769	356	10.86	33
1945	16,033.54	13,611	14,104	1,930	11.33	170
1946	8,601.73	7,246	7,508	1,094	11.82	93
1947	11,568.51	9,665	10,015	1,554	12.34	126
1948	11,280.16	9,344	9,682	1,598	12.87	124
1949	10,146.57	8,330	8,632	1,515	13.43	113
1950	29,692.99	24,146	25,021	4,672	14.01	333
1951	38,944.81	31,358	32,494	6,451	14.61	442
1952	23,874.50	19,026	19,715	4,160	15.23	273
1953	16,201.83	12,776	13,239	2,963	15.86	187
1954	21,913.55	17,090	17,709	4,205	16.51	255
1955	27,482.14	21,191	21,959	5,523	17.17	322
1956	27,191.78	20,724	21,475	5,717	17.84	320
1957	24,312.10	18,309	18,972	5,340	18.52	288
1958	90,979.25	67,677	70,128	20,851	19.21	1,085
1959	31,221.29	22,933	23,764	7,457	19.91	375
1960	26,962.73	19,550	20,258	6,705	20.62	325
1961	55,962.03	40,046	41,496	14,466	21.33	678
1962	22,170.68	15,650	16,217	5,954	22.06	270
1963	31,787.88	22,124	22,925	8,863	22.80	389
1964	33,329.08	22,864	23,692	9,637	23.55	409
1965	34,496.80	23,320	24,165	10,332	24.30	425
1966	29,075.86	19,357	20,058	9,018	25.07	360
1967	49,682.15	32,558	33,737	15,945	25.85	617
1968	45,755.37	29,509	30,578	15,177	26.63	570
1969	26,644.17	16,900	17,512	9,132	27.43	333
1970	32,271.75	20,120	20,849	11,423	28.24	404
1971	32,255.69	19,758	20,474	11,782	29.06	405
1972	24,125.77	14,514	15,040	9,086	29.88	304

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 AT SEPTEMBER 30, 2019

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	26,715	27,683	17,566	30.72	572
1974	41,949.25	24,292	25,172	16,777	31.57	531
1975	26,525.73	15,059	15,604	10,922	32.42	337
1976	18,098.73	10,068	10,433	7,666	33.28	230
1977	27,541.25	15,001	15,544	11,997	34.15	351
1978	39,100.45	20,838	21,593	17,507	35.03	500
1979	58,508.29	30,487	31,591	26,917	35.92	749
1980	59,975.41	30,532	31,638	28,337	36.82	770
1981	77,970.45	38,757	40,161	37,809	37.72	1,002
1982	63,421.48	30,755	31,869	31,552	38.63	817
1983	69,166.25	34,597	35,850	33,316	36.22	920
1984	47,160.28	22,939	23,770	23,390	37.22	628
1985	52,608.15	24,863	25,763	26,845	38.22	702
1986	55,195.81	25,324	26,241	28,955	39.22	738
1987	63,004.82	28,245	29,268	33,737	39.69	850
1988	79,849.02	34,686	35,942	43,907	40.69	1,079
1989	65,470.12	27,530	28,527	36,943	41.69	886
1990	101,734.15	41,365	42,863	58,871	42.69	1,379
1991	72,361.59	28,416	29,445	42,917	43.69	982
1992	107,686.91	41,083	42,571	65,116	44.18	1,474
1993	91,020.76	33,450	34,661	56,360	45.18	1,247
1994	102,018.79	36,064	37,370	64,649	46.18	1,400
1995	64,390.93	21,861	22,653	41,738	47.18	885
1996	37,560.34	12,226	12,669	24,891	48.18	517
1997	139,492.30	43,452	45,026	94,466	49.18	1,921
1998	41,423.54	12,324	12,770	28,654	50.18	571
1999	86,614.37	24,728	25,624	60,990	50.67	1,204
2000	101,982.41	27,678	28,680	73,302	51.67	1,419
2001	362,660.06	93,312	96,691	265,969	52.67	5,050
2002	217,151.26	52,811	54,724	162,427	53.67	3,026
2003	479,909.66	109,947	113,929	365,981	54.67	6,694
2004	191,941.78	41,267	42,762	149,180	55.67	2,680
2005	240,384.90	48,293	50,042	190,343	56.67	3,359
2006	361,866.00	67,597	70,045	291,821	57.67	5,060
2007	75,344.24	13,012	13,483	61,861	58.67	1,054
2008	72,502.45	11,499	11,915	60,587	59.67	1,015
2009	32,891.55	4,753	4,925	27,967	60.67	461
2010	1,368.29	178	184	1,184	61.67	19
2011	215,289.34	25,038	25,945	189,344	62.67	3,021
2012	101,513.39	10,456	10,835	90,678	63.17	1,435
2013	30,336.74	2,694	2,792	27,545	64.17	429
2015	12,300.58	743	770	11,531	66.17	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 AT SEPTEMBER 30, 2019

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	4,968	5,148	102,378	67.17	1,524
2017	162,500.44	5,200	5,388	157,112	68.17	2,305
2018	2,388.00	47	49	2,339	69.05	34
	5,722,050.06	2,223,955	2,297,044	3,425,006		73,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.9 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 AT SEPTEMBER 30, 2019

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						
1906	145.95	142	146			
1907	828.96	801	829			
1908	20.47	20	20			
1909	390.77	374	391			
1910	304.65	290	305			
1911	646.72	614	647			
1912	578.43	546	578			
1913	1,838.46	1,729	1,838			
1914	2,072.01	1,939	2,072			
1915	2,191.90	2,042	2,192			
1917	1,495.23	1,380	1,495			
1918	2,823.79	2,593	2,824			
1919	854.01	780	854			
1920	370.59	337	371			
1921	1,829.27	1,655	1,829			
1922	1,426.94	1,285	1,427			
1923	637.00	571	637			
1924	663.38	591	663			
1925	4,938.81	4,380	4,939			
1926	1,465.16	1,293	1,465			
1927	3,786.18	3,324	3,786			
1928	5,387.13	4,705	5,387			
1929	3,155.48	2,741	3,155			
1930	4,358.25	3,766	4,358			
1931	734.91	632	734	1	9.14	
1932	2,011.65	1,719	1,997	15	9.45	2
1933	407.10	346	402	5	9.76	1
1934	328.83	278	323	6	10.08	1
1935	1,806.58	1,518	1,763	44	10.40	4
1936	3,905.28	3,261	3,788	117	10.73	11
1937	4,752.09	3,944	4,581	171	11.06	15
1938	2,344.84	1,934	2,246	99	11.40	9
1939	1,921.66	1,575	1,829	93	11.74	8
1940	2,318.14	1,887	2,192	126	12.09	10
1941	2,333.52	1,887	2,192	142	12.45	11
1942	11,328.05	9,094	10,563	765	12.82	60
1943	2,202.07	1,755	2,038	164	13.19	12
1944	6,853.68	5,422	6,298	556	13.58	41
1945	1,482.24	1,164	1,352	130	13.97	9
1946	11,176.62	8,707	10,113	1,064	14.36	74
1947	10,642.25	8,224	9,552	1,090	14.77	74
1948	27,811.88	21,313	24,755	3,057	15.19	201
1949	32,021.96	24,332	28,261	3,761	15.61	241
1950	36,593.45	27,563	32,014	4,579	16.04	285

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 AT SEPTEMBER 30, 2019

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						
1951	53,690.22	40,078	46,550	7,140	16.48	433
1952	86,721.97	64,134	74,491	12,231	16.93	722
1953	72,782.06	53,310	61,919	10,863	17.39	625
1954	23,140.99	16,783	19,493	3,648	17.86	204
1955	52,027.35	37,348	43,379	8,648	18.34	472
1956	38,423.10	27,292	31,699	6,724	18.83	357
1957	43,580.61	30,627	35,573	8,008	19.32	414
1958	79,738.28	55,412	64,361	15,377	19.83	775
1959	74,947.69	51,495	59,811	15,137	20.34	744
1960	22,139.74	15,031	17,458	4,682	20.87	224
1961	67,360.22	45,183	52,480	14,880	21.40	695
1962	9,913.67	6,567	7,628	2,286	21.94	104
1963	36,973.77	24,181	28,086	8,888	22.49	395
1964	36,775.68	23,734	27,567	9,209	23.05	400
1965	43,375.85	27,614	32,073	11,303	23.62	479
1966	37,827.93	23,744	27,578	10,250	24.20	424
1967	21,747.56	13,453	15,626	6,122	24.79	247
1968	19,797.16	12,067	14,016	5,781	25.38	228
1969	20,961.96	12,584	14,616	6,346	25.98	244
1970	22,571.86	13,335	15,488	7,084	26.60	266
1971	25,942.27	15,078	17,513	8,429	27.22	310
1972	36,960.17	21,130	24,542	12,418	27.84	446
1973	45,751.16	25,705	29,856	15,895	28.48	558
1974	54,672.82	30,179	35,053	19,620	29.12	674
1975	74,150.48	40,178	46,666	27,484	29.78	923
1976	25,625.76	13,625	15,825	9,801	30.44	322
1977	10,532.04	5,493	6,380	4,152	31.10	134
1978	14,019.66	7,165	8,322	5,698	31.78	179
1979	64,148.10	32,114	37,300	26,848	32.46	827
1980	49,197.48	24,107	28,000	21,197	33.15	639
1981	113,229.81	54,263	63,026	50,204	33.85	1,483
1982	25,662.51	12,022	13,963	11,700	34.55	339
1983	182,580.42	99,287	115,321	67,259	30.41	2,212
1984	52,714.14	28,060	32,591	20,123	30.97	650
1985	45,866.77	23,878	27,734	18,133	31.54	575
1986	32,346.01	16,454	19,111	13,235	32.11	412
1987	29,134.06	14,468	16,804	12,330	32.69	377
1988	38,939.15	18,862	21,908	17,031	33.26	512
1989	67,928.48	32,055	37,232	30,696	33.85	907
1990	34,385.96	15,893	18,460	15,926	34.04	468
1991	32,469.00	14,585	16,940	15,529	34.64	448
1992	13,134.65	5,727	6,652	6,483	35.25	184
1993	41,418.29	17,503	20,330	21,088	35.86	588
1994	36,214.01	14,812	17,204	19,010	36.48	521

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 AT SEPTEMBER 30, 2019

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						
1995	67,996.39	26,879	31,220	36,776	37.10	991
1996	11,779.78	4,492	5,217	6,563	37.73	174
1997	22,604.71	8,350	9,698	12,907	37.99	340
1998	42,145.24	14,957	17,372	24,773	38.63	641
1999	35,600.82	12,111	14,067	21,534	39.27	548
2000	45,105.04	14,673	17,043	28,062	39.92	703
2002	2,463.00	731	849	1,614	40.89	39
2003	6,069.55	1,706	1,982	4,088	41.55	98
2004	46,964.39	12,535	14,559	32,405	41.89	774
2005	74,816.46	18,764	21,794	53,022	42.57	1,246
2006	176,972.15	41,730	48,469	128,503	42.93	2,993
2007	5,788.36	1,276	1,482	4,306	43.31	99
2008	282,942.23	57,607	66,910	216,032	44.00	4,910
2009	258,609.19	48,515	56,350	202,259	44.39	4,556
2010	47,741.75	8,169	9,488	38,254	44.81	854
2011	53,720.27	8,289	9,628	44,092	45.22	975
2012	56,631.58	7,804	9,064	47,568	45.38	1,048
2013	168,150.95	20,279	23,554	144,597	45.56	3,174
2014	22,526.04	2,318	2,692	19,834	45.77	433
2015	441,464.66	37,348	43,381	398,084	46.00	8,654
2017	6,500.00	306	355	6,145	45.60	135
2018	45,070.20	1,343	1,560	43,510	44.71	973
2019	1,808,826.00	10,853	12,606	1,796,220	41.59	43,189
	5,947,195.97	1,702,103	1,975,166	3,972,030		101,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 1.71

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 AT SEPTEMBER 30, 2019

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	1,159,411	1,345,412	21,866	10.16	2,152
1951	1,385.78	1,173	1,361	25	10.17	2
1952	4,474.38	3,780	4,386	88	10.18	9
1953	12,671.44	10,684	12,398	273	10.19	27
1954	543.18	457	530	13	10.20	1
1955	254.49	214	248	6	10.21	1
1956	45.16	38	44	1	10.23	
1957	339.73	284	330	10	10.24	1
1958	643.95	537	623	21	10.25	2
1959	141.62	118	137	5	10.26	
1960	15,305.95	12,703	14,741	565	10.27	55
1961	2,088.94	1,729	2,006	83	10.28	8
1962	2,207.02	1,822	2,114	93	10.29	9
1963	760.00	626	726	34	10.30	3
1964	175,161.36	143,809	166,880	8,281	10.31	803
1965	19,724.60	16,150	18,741	984	10.31	95
1966	5,753.86	4,697	5,451	303	10.32	29
1967	4,085.89	3,325	3,858	227	10.33	22
1968	10,545.06	8,552	9,924	621	10.34	60
1969	130.20	105	122	8	10.35	1
1970	2,795.11	2,251	2,612	183	10.36	18
1971	22,221.98	17,837	20,699	1,523	10.36	147
1972	12,509.48	10,002	11,607	903	10.37	87
1973	14,516.29	11,561	13,416	1,101	10.38	106
1974	3,096.05	2,456	2,850	246	10.39	24
1975	8,280.10	6,540	7,589	691	10.39	67
1976	2,633.28	2,071	2,403	230	10.40	22
1977	1,905.45	1,491	1,730	175	10.41	17
1979	12,619.29	9,780	11,349	1,270	10.42	122
1981	2,115.44	1,622	1,882	233	10.43	22
1982	69,290.01	52,827	61,302	7,988	10.43	766
1983	55,743.99	43,246	50,184	5,560	10.48	531
1984	16,576.34	12,797	14,850	1,726	10.41	166
1985	62,589.91	48,019	55,723	6,867	10.39	661
1986	230,633.89	175,605	203,777	26,857	10.42	2,577
1987	54,245.55	40,934	47,501	6,745	10.49	643
1988	329,812.80	247,360	287,043	42,770	10.42	4,105
1989	22,194.94	16,517	19,167	3,028	10.40	291
1990	901,652.36	664,608	771,229	130,423	10.43	12,505
1991	7,921.08	5,796	6,726	1,195	10.36	115
1992	15,990.06	11,546	13,398	2,592	10.49	247
1993	51,244.97	36,722	42,613	8,632	10.38	832

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 AT SEPTEMBER 30, 2019

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	39,111	45,385	9,934	10.46	950
1996	4,474.21	3,089	3,585	890	10.42	85
2000	160,393.73	104,047	120,739	39,655	10.42	3,806
2001	1,320,721.95	841,168	976,114	344,608	10.40	33,135
2002	185,810.88	115,704	134,266	51,545	10.45	4,933
2003	865,421.13	527,388	611,995	253,426	10.42	24,321
2004	733,137.15	434,897	504,666	228,471	10.46	21,842
2005	91,432.10	52,765	61,230	30,202	10.44	2,893
2006	650,399.85	363,704	422,052	228,348	10.45	21,851
2007	24,300.00	13,127	15,233	9,067	10.43	869
2008	137,311.33	71,210	82,634	54,677	10.44	5,237
2009	23,663.06	11,739	13,622	10,041	10.41	965
2011	533,910.81	236,095	273,971	259,940	10.41	24,970
2012	270,229.11	110,902	128,694	141,535	10.42	13,583
2013	3,452.91	1,297	1,505	1,948	10.39	187
2014	63,070.43	21,192	24,592	38,479	10.38	3,707
2016	253,903.20	60,734	70,477	183,426	10.34	17,739
2017	192,263.18	34,530	40,070	152,194	10.28	14,805
2018	96,584.51	11,484	13,326	83,258	10.19	8,171
2019	1,062,250.00	26,238	30,447	1,031,803	9.88	104,434
	10,252,177.73	5,872,223	6,814,287	3,437,891		335,834

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

1941	487.36	461	487
1949	2,371.56	2,233	2,372
1953	528.62	496	529
1957	458.13	429	458
1959	2,288.45	2,138	2,288
1960	243.91	228	244
1963	481,361.06	447,916	481,361
1964	1,760.52	1,636	1,761
1965	1,260.66	1,171	1,261
1966	976.50	906	977
1967	4,121.30	3,818	4,121
1968	984.08	910	984
1969	6,870.69	6,348	6,871
1970	448.18	414	448

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 AT SEPTEMBER 30, 2019

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						
1971	10,963.92	10,103	10,964			
1972	23,873.65	21,961	23,874			
1973	3,930.46	3,610	3,930			
1974	3,735.25	3,425	3,735			
1976	919.57	840	920			
1977	1,654.79	1,510	1,655			
1978	1,597.60	1,455	1,598			
1979	4,811.53	4,372	4,812			
1980	718.19	651	718			
1981	2,089.57	1,890	2,090			
1982	12,036.94	10,865	12,037			
1983	59,596.81	54,007	59,597			
1985	90,145.44	81,203	90,145			
1986	13,061.57	11,770	13,062			
1987	26,316.80	23,596	26,317			
1988	55,686.25	49,772	55,686			
1989	29,469.36	26,210	29,469			
1990	18,734.00	16,604	18,734			
1991	119,873.29	105,992	119,873			
1992	15,366.77	13,526	15,367			
1993	30,640.60	26,866	30,641			
1994	187,968.34	163,739	187,968			
1995	33,563.46	29,140	33,563			
1996	54,289.39	46,830	54,289			
1997	39,321.00	33,682	39,321			
1998	42,242.73	35,995	42,243			
2002	20,885.30	17,184	20,885			
2003	306,305.28	249,363	306,305			
2005	144,369.95	114,586	144,370			
2007	40,891.92	31,356	40,892			
2014	37,660.00	22,046	33,400	4,260	3.72	1,145
2017	6,775.00	2,558	3,875	2,900	3.71	782
2018	170,088.31	46,077	69,807	100,281	3.70	27,103
2019	151,750.00	9,666	14,644	137,106	3.67	37,359
	2,265,494.06	1,741,554	2,020,947	244,547		66,389

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 AT SEPTEMBER 30, 2019

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						
1922	125.00	122	125			
1943	90,892.72	88,495	90,893			
1966	380,190.03	366,811	380,190			
1967	4,073.03	3,927	4,073			
1971	2,535.26	2,438	2,535			
1972	2,592.65	2,492	2,593			
1973	79.50	76	80			
1974	421.83	405	422			
1975	2,136.16	2,048	2,136			
1976	3,832.16	3,671	3,832			
1978	2,266.82	2,168	2,267			
1979	1,896.31	1,812	1,896			
1980	3,136.91	2,994	3,137			
1981	3,468.71	3,307	3,469			
1982	478.80	456	479			
1984	5,540.28	5,273	5,540			
1985	10,295.41	9,803	10,295			
1986	8,387.42	7,976	8,387			
1987	60,723.01	57,578	60,723			
1988	102,396.21	96,959	102,396			
1989	36,434.20	34,496	36,434			
1991	55,157.82	51,887	55,158			
1993	25,660.31	24,046	25,660			
1994	27,238.69	25,446	27,239			
1995	17,435.00	16,277	17,435			
1996	28,120.70	26,152	28,121			
1998	46,811.17	43,272	46,811			
1999	7,653.98	7,052	7,654			
2000	21,489.18	19,691	21,489			
2002	47,688.32	43,353	47,688			
2005	6,950.00	6,190	6,950			
2006	2,379.47	2,103	2,379			
2007	26,430.44	23,150	26,430			
2009	71,375.94	61,012	71,376			
2012	5,250.00	4,233	5,250			
2016	15,748.38	10,252	15,748			
2019	151,750.00	19,090	121,923	29,827	1.74	17,142
	1,279,041.82	1,076,513	1,249,215	29,827		17,142

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 AT SEPTEMBER 30, 2019

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	12,145	13,141			
1894	340.62	314	341			
1924	765.44	695	765			
1945	516.37	460	516			
1948	2,888.20	2,564	2,888			
1950	37,086.94	32,840	37,087			
1951	7,220.68	6,384	7,221			
1952	142,909.59	126,171	142,910			
1953	23,669.37	20,868	23,669			
1955	48.28	42	48			
1958	813.70	712	814			
1959	25.43	22	25			
1960	94.55	82	95			
1961	2,631.58	2,288	2,632			
1963	3,136.12	2,716	3,136			
1965	217.81	188	218			
1966	8,218.82	7,073	8,219			
1967	39.17	34	39			
1968	1,218.56	1,044	1,217	2	7.54	
1969	579.91	495	577	3	7.54	
1970	0.70	1	1			
1971	3,328.14	2,828	3,295	33	7.55	4
1972	2,445.48	2,072	2,414	31	7.56	4
1973	6,456.26	5,453	6,354	102	7.56	13
1974	571.66	481	560	11	7.56	1
1976	2,945.98	2,464	2,871	75	7.57	10
1977	1,500.00	1,250	1,457	43	7.57	6
1978	12,059.78	10,015	11,670	390	7.58	51
1979	8,643.52	7,151	8,333	311	7.58	41
1981	14,781.49	12,127	14,131	650	7.59	86
1982	9,671.00	7,900	9,206	465	7.59	61
1983	4,855.05	4,013	4,676	179	7.61	24
1984	27,253.46	22,479	26,194	1,059	7.49	141
1985	1,651.41	1,352	1,575	76	7.59	10
1986	3,645.57	2,970	3,461	185	7.57	24
1989	783,405.17	625,627	729,027	54,378	7.63	7,127
1990	33,450.79	26,516	30,898	2,552	7.65	334
1994	11,371.45	8,729	10,172	1,200	7.64	157
1995	368,446.64	280,535	326,900	41,546	7.60	5,467
1997	13,247.67	9,875	11,507	1,741	7.60	229
1998	44,954.56	33,149	38,628	6,327	7.57	836
2000	1,442.94	1,033	1,204	239	7.63	31

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 AT SEPTEMBER 30, 2019

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	10,721	12,493	2,968	7.63	389
2003	12,062.57	8,213	9,570	2,492	7.62	327
2004	3,675.14	2,455	2,861	814	7.58	107
2005	6,950.00	4,536	5,286	1,664	7.59	219
2006	10,149.59	6,455	7,522	2,628	7.58	347
2008	147,095.70	87,875	102,398	44,697	7.58	5,897
2009	116,934.87	67,121	78,214	38,720	7.61	5,088
2012	39,427.15	19,264	22,448	16,979	7.59	2,237
2017	124,830.59	28,711	33,456	91,374	7.53	12,135
2019	607,000.00	20,031	23,342	583,658	7.33	79,626
	2,685,277.47	1,540,539	1,787,683	897,594		121,029
WEST DIV OFFICE & GIB CITY PLANT H. Q. INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2025						
1960	77,127.48	69,522	77,127			
1961	20,600.62	18,540	20,601			
1962	2,612.56	2,348	2,613			
1967	1,325.70	1,181	1,326			
1968	298.49	265	298			
1969	242.30	215	242			
1970	896.38	794	896			
1971	437.00	386	437			
1972	1,732.37	1,528	1,732			
1973	940.56	828	941			
1974	9,190.68	8,069	9,191			
1975	1,619.95	1,419	1,620			
1976	928.15	811	928			
1977	427.04	372	427			
1978	2,152.16	1,869	2,152			
1981	15,997.91	13,768	15,998			
1982	7,096.99	6,087	7,094	3	5.66	1
1983	8,103.36	7,021	8,103			
1984	8,548.32	7,352	8,548			
1985	211.59	182	212			
1986	4,788.00	4,091	4,768	20	5.66	4
1987	16,040.66	13,657	15,919	122	5.63	22
1988	17,114.06	14,494	16,894	220	5.65	39
1989	156,658.35	131,750	153,569	3,090	5.72	540

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 AT SEPTEMBER 30, 2019

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						
1993	6,393.47	5,253	6,123	271	5.70	48
1994	8,076.67	6,587	7,678	399	5.71	70
1995	8,892.56	7,203	8,396	497	5.69	87
1997	882.03	703	819	63	5.68	11
1998	553,086.92	436,054	508,267	44,820	5.70	7,863
1999	54,485.46	42,586	49,639	4,847	5.66	856
2000	12,873.57	9,937	11,583	1,291	5.69	227
2002	35,288.07	26,540	30,935	4,353	5.69	765
2003	39,898.68	29,565	34,461	5,438	5.68	957
2004	26,632.62	19,415	22,630	4,002	5.67	706
2007	9,939.28	6,794	7,919	2,020	5.67	356
2008	92,178.51	61,289	71,439	20,740	5.67	3,658
2009	66,266.41	42,656	49,720	16,546	5.67	2,918
2013	93,416.66	48,988	57,101	36,316	5.67	6,405
2014	46,877.95	22,544	26,277	20,601	5.67	3,633
2017	32,750.00	9,337	10,883	21,867	5.64	3,877
2018	6,020.00	1,184	1,380	4,640	5.62	826
2019	303,500.00	13,111	15,282	288,218	5.54	52,025
	1,752,549.54	1,096,295	1,272,170	480,380		85,894

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

1961	275,808.46	243,955	275,808			
1962	7,452.48	6,581	7,452			
1963	2,229.81	1,966	2,230			
1965	1,505.88	1,322	1,506			
1966	440.20	386	440			
1968	3,378.60	2,948	3,379			
1969	1,494.65	1,301	1,495			
1971	581.69	504	582			
1974	9,862.92	8,479	9,863			
1975	9,920.85	8,505	9,921			
1976	4,357.87	3,725	4,358			
1978	939.29	798	935	4	6.62	1
1979	10,738.67	9,089	10,648	90	6.62	14
1980	13,487.17	11,375	13,327	160	6.62	24
1981	1,293.50	1,087	1,274	20	6.63	3
1982	1,138.72	953	1,117	22	6.63	3

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 AT SEPTEMBER 30, 2019

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						
1984	12,521.03	10,549	12,359	162	6.59	25
1985	69,312.35	58,160	68,139	1,173	6.57	179
1986	11,112.74	9,275	10,866	246	6.59	37
1987	8,570.94	7,104	8,323	248	6.66	37
1988	74,173.84	61,193	71,692	2,481	6.63	374
1989	378.88	311	364	15	6.65	2
1990	39,513.21	32,247	37,780	1,733	6.59	263
1991	23,830.04	19,321	22,636	1,194	6.59	181
1992	13,808.43	11,101	13,006	803	6.65	121
1993	993.45	793	929	64	6.64	10
1994	10,675.48	8,464	9,916	759	6.60	115
1995	13,233.88	10,398	12,182	1,052	6.61	159
1997	25,585.85	19,696	23,075	2,510	6.65	377
1998	70,618.91	53,875	63,119	7,500	6.60	1,136
2000	46,479.64	34,534	40,459	6,020	6.66	904
2001	59,829.90	43,891	51,422	8,408	6.63	1,268
2002	13,837.16	10,001	11,717	2,120	6.62	320
2003	34,041.04	24,173	28,321	5,720	6.63	863
2005	54,154.92	36,966	43,309	10,846	6.63	1,636
2006	190,619.30	127,048	148,847	41,773	6.63	6,301
2007	24,500.00	15,876	18,600	5,900	6.65	887
2008	11,530.52	7,252	8,496	3,034	6.64	457
2009	14,840.00	9,005	10,550	4,290	6.64	646
2014	12,466.11	5,510	6,455	6,011	6.63	907
2018	125,107.34	21,669	25,387	99,720	6.56	15,201
2019	303,500.00	11,321	13,263	290,237	6.45	44,998
	1,609,865.72	952,707	1,105,547	504,319		77,449

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

1947	57,268.52	54,832	57,269
1948	27,899.79	26,700	27,900
1949	2,489.13	2,381	2,489
1951	192.39	184	192
1952	236.59	226	237
1953	2,011.52	1,920	2,012
1954	2,378.59	2,269	2,379
1955	31.88	30	32

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 AT SEPTEMBER 30, 2019

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						
1958	281.24	268	281			
1959	66,527.36	63,264	66,527			
1960	1,184.13	1,125	1,184			
1961	5,571.32	5,291	5,571			
1962	4,445.39	4,218	4,445			
1963	268.43	255	268			
1964	836.95	793	837			
1965	187.55	178	188			
1966	2,623.80	2,482	2,624			
1968	240.94	227	241			
1969	3,263.44	3,078	3,263			
1970	85.43	80	85			
1971	11,955.01	11,250	11,955			
1972	14,474.62	13,606	14,475			
1973	2,769.30	2,600	2,769			
1975	1,431.51	1,341	1,432			
1976	142.79	134	143			
1977	1,919.69	1,793	1,920			
1978	2,679.88	2,500	2,680			
1979	8,709.67	8,112	8,710			
1980	274.79	256	275			
1981	4,347.49	4,036	4,347			
1982	12,435.07	11,524	12,435			
1983	19,931.83	18,568	19,932			
1984	19,420.79	18,005	19,421			
1985	109,553.81	101,315	109,554			
1986	69,157.24	63,929	69,157			
1987	69,757.53	64,344	69,758			
1988	21,785.58	20,017	21,786			
1989	14,884.61	13,643	14,885			
1990	3,194.14	2,924	3,194			
1992	43,057.95	39,191	43,058			
1993	3,763.95	3,409	3,764			
1994	5,127.23	4,622	5,127			
1996	9,452.47	8,461	9,452			
1997	1,576.21	1,403	1,576			
1998	64,019.11	56,727	64,019			
2000	13,091.82	11,467	13,092			
2001	7,576.38	6,595	7,576			
2002	357,642.37	308,467	357,642			
2006	27.32	23	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 AT SEPTEMBER 30, 2019

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	15,637	19,440			
2009	28,742.44	22,684	28,742			
2018	6,020.00	2,018	6,020			
	1,126,386.49	1,010,402	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	455,210	556,059	108,597	16.78	6,472
1978	6,521.93	4,435	5,418	1,104	16.80	66
1979	9,349.20	6,310	7,708	1,641	16.82	98
1980	126.99	85	104	23	16.83	1
1981	17,791.22	11,822	14,441	3,350	16.85	199
1983	20,791.24	14,244	17,400	3,392	16.66	204
1984	12,169.21	8,279	10,113	2,056	16.56	124
1985	44,657.33	29,978	36,619	8,038	16.77	479
1986	11,922.75	7,929	9,686	2,237	16.75	134
1987	23,108.71	15,203	18,571	4,538	16.77	271
1988	8,219.31	5,368	6,557	1,662	16.60	100
1990	1,876.08	1,191	1,455	421	16.83	25
1991	72.90	46	56	17	16.79	1
1994	23,184.09	13,934	17,021	6,163	16.76	368
1997	156,811.27	89,320	109,108	47,703	16.81	2,838
1998	17,094.77	9,554	11,671	5,424	16.77	323
1999	2,719.86	1,487	1,816	903	16.79	54
2002	37,658.07	19,100	23,331	14,327	16.76	855
2008	376,870.14	151,351	184,882	191,988	16.76	11,455
2012	5,896.34	1,787	2,183	3,713	16.67	223

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 AT SEPTEMBER 30, 2019

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						
2013	470.34	128	156	314	16.63	19
2017	9,500.00	1,156	1,412	8,088	16.23	498
2019	303,500.00	4,917	6,006	297,494	15.16	19,624
	1,754,968.11	852,834	1,041,774	713,194		44,431
	22,763,224.78	14,180,531	16,455,473	6,307,752		748,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 3.29

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 AT SEPTEMBER 30, 2019

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						
1996	17.96	7	8	10	37.73	
1997	8,593.43	3,174	3,683	4,910	37.99	129
1998	134.75	48	56	79	38.63	2
1999	69.90	24	28	42	39.27	1
2000	5,200.69	1,692	1,963	3,238	39.92	81
2004	43,381.99	11,579	13,437	29,945	41.89	715
2008	22,758.39	4,634	5,377	17,381	44.00	395
2011	59,325.83	9,154	10,622	48,704	45.22	1,077
2012	3,235.87	446	518	2,718	45.38	60
2019	151,750.00	910	1,056	150,694	41.59	3,623
	294,468.81	31,668	36,748	257,721		6,083

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.4 2.07

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 AT SEPTEMBER 30, 2019

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	29,248.82	25,746	29,249			
1886	108.97	95	109			
1888	8,443.97	7,311	8,444			
1889	20,183.29	17,380	20,136	47	11.11	4
1890	184.64	158	183	2	11.50	
1891	26,184.21	22,293	25,828	356	11.89	30
1892	0.39					
1893	566.81	477	553	14	12.66	1
1894	3,131.90	2,621	3,037	95	13.05	7
1895	536.74	447	518	19	13.44	1
1896	24,855.32	20,558	23,818	1,037	13.83	75
1897	1,800.68	1,481	1,716	85	14.22	6
1898	436.41	357	414	22	14.61	2
1899	24,262.56	19,713	22,839	1,424	15.00	95
1900	1,249,297.11	1,008,807	1,168,772	80,525	15.40	5,229
1901	72,645.75	58,307	67,553	5,093	15.79	323
1902	219,758.64	175,284	203,079	16,680	16.19	1,030
1903	147,124.19	116,614	135,105	12,019	16.59	724
1904	83,444.27	65,733	76,156	7,288	16.98	429
1905	94,774.62	74,185	85,948	8,827	17.38	508
1906	103,706.38	80,658	93,448	10,258	17.78	577
1907	71,302.35	55,099	63,836	7,466	18.18	411
1908	86,057.84	66,060	76,535	9,523	18.59	512
1909	39,624.36	30,218	35,010	4,614	18.99	243
1910	64,309.38	48,722	56,448	7,861	19.39	405
1911	62,262.20	46,852	54,281	7,981	19.80	403
1912	80,782.69	60,375	69,949	10,834	20.21	536
1913	177,645.75	131,881	152,793	24,853	20.61	1,206
1914	153,768.56	113,366	131,342	22,427	21.02	1,067
1915	89,861.15	65,789	76,221	13,640	21.43	636
1916	66,406.45	48,277	55,932	10,474	21.84	480
1917	54,746.77	39,513	45,779	8,968	22.26	403
1918	69,680.02	49,934	57,852	11,828	22.67	522
1919	42,578.24	30,289	35,092	7,486	23.09	324
1920	22,532.63	15,914	18,437	4,096	23.50	174
1921	71,285.02	49,971	57,895	13,390	23.92	560
1922	55,518.84	38,627	44,752	10,767	24.34	442
1923	105,708.61	72,992	84,566	21,143	24.76	854
1924	144,078.34	98,730	114,385	29,693	25.18	1,179
1925	265,573.01	180,558	209,189	56,384	25.61	2,202
1926	178,104.90	120,153	139,205	38,900	26.03	1,494
1927	214,856.93	143,793	166,594	48,263	26.46	1,824
1928	211,984.02	140,757	163,077	48,907	26.88	1,819
1929	168,816.21	111,186	128,817	39,999	27.31	1,465

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 AT SEPTEMBER 30, 2019

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	205,602.15	134,310	155,607	49,995	27.74	1,802
1931	188,387.98	122,028	141,378	47,010	28.18	1,668
1932	132,478.22	85,101	98,595	33,883	28.61	1,184
1933	60,052.91	38,246	44,311	15,742	29.05	542
1934	41,061.33	25,930	30,042	11,019	29.48	374
1935	69,699.31	43,632	50,551	19,148	29.92	640
1936	92,750.23	57,552	66,678	26,072	30.36	859
1937	215,294.11	132,380	153,371	61,923	30.81	2,010
1938	204,281.05	124,485	144,224	60,057	31.25	1,922
1939	308,260.21	186,112	215,624	92,636	31.70	2,922
1940	509,669.55	304,910	353,259	156,411	32.14	4,867
1941	582,331.70	345,101	399,823	182,509	32.59	5,600
1942	265,072.39	155,597	180,270	84,802	33.04	2,567
1943	98,389.50	57,189	66,257	32,132	33.50	959
1944	183,481.84	105,616	122,363	61,119	33.95	1,800
1945	174,269.65	99,313	115,061	59,209	34.41	1,721
1946	424,456.39	239,444	277,412	147,044	34.87	4,217
1947	495,321.73	276,578	320,435	174,887	35.33	4,950
1948	465,710.94	257,361	298,170	167,541	35.79	4,681
1949	1,077,646.39	589,203	682,632	395,014	36.26	10,894
1950	1,213,500.46	656,358	760,436	453,064	36.73	12,335
1951	2,042,256.92	1,092,607	1,265,860	776,397	37.20	20,871
1952	2,396,552.22	1,268,064	1,469,139	927,413	37.67	24,619
1953	2,565,594.51	1,342,114	1,554,931	1,010,664	38.15	26,492
1954	1,296,652.53	670,694	777,045	519,608	38.62	13,454
1955	2,314,569.13	1,183,323	1,370,961	943,608	39.10	24,133
1956	2,625,446.92	1,326,507	1,536,849	1,088,598	39.58	27,504
1957	2,662,145.87	1,328,730	1,539,425	1,122,721	40.07	28,019
1958	3,831,877.27	1,889,115	2,188,669	1,643,208	40.56	40,513
1959	4,437,569.09	2,160,564	2,503,161	1,934,408	41.05	47,123
1960	3,423,984.82	1,646,081	1,907,098	1,516,887	41.54	36,516
1961	4,603,078.01	2,184,713	2,531,140	2,071,938	42.03	49,297
1962	3,970,822.92	1,859,854	2,154,768	1,816,055	42.53	42,701
1963	3,926,304.14	1,814,424	2,102,135	1,824,169	43.03	42,393
1964	4,158,225.77	1,895,111	2,195,616	1,962,610	43.54	45,076
1965	4,828,005.87	2,169,609	2,513,641	2,314,365	44.05	52,540
1966	5,566,946.68	2,466,157	2,857,212	2,709,735	44.56	60,811
1967	6,240,314.69	2,724,646	3,156,689	3,083,626	45.07	68,419

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 AT SEPTEMBER 30, 2019

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	6,864,113.91	2,952,393	3,420,549	3,443,565	45.59	75,533
1969	5,798,874.92	2,456,519	2,846,045	2,952,830	46.11	64,039
1970	4,945,441.16	2,062,842	2,389,944	2,555,497	46.63	54,804
	90,114,675.33	43,987,794	50,962,268	39,152,407		941,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.6 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 AT SEPTEMBER 30, 2019

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	7,233,966.85	3,960,380	4,588,317	2,645,650	33.94	77,951
1972	10,029,240.29	5,394,427	6,249,739	3,779,501	34.66	109,045
1973	11,851,408.02	6,259,084	7,251,492	4,599,916	35.39	129,978
1974	9,708,745.83	5,031,752	5,829,560	3,879,186	36.13	107,367
1975	5,526,871.70	2,809,862	3,255,379	2,271,493	36.87	61,608
1976	4,580,151.23	2,283,343	2,645,378	1,934,773	37.61	51,443
1977	9,010,763.53	4,400,857	5,098,634	3,912,130	38.37	101,958
1978	6,850,723.27	3,276,495	3,795,999	3,054,724	39.13	78,066
1979	11,538,054.85	5,399,810	6,255,976	5,282,079	39.90	132,383
1980	15,063,408.99	6,894,974	7,988,205	7,075,204	40.67	173,966
1981	20,306,817.52	9,083,849	10,524,137	9,782,681	41.45	236,012
1982	14,142,018.88	6,177,234	7,156,664	6,985,355	42.24	165,373
1983	10,589,626.94	5,220,686	6,048,451	4,541,176	37.28	121,813
1984	14,105,612.48	6,762,231	7,834,415	6,271,197	38.28	163,824
1985	23,186,729.99	10,879,214	12,604,165	10,582,565	38.74	273,169
1986	16,977,323.25	7,789,196	9,024,210	7,953,113	39.22	202,782
1987	23,798,799.05	10,590,466	12,269,635	11,529,164	40.22	286,653
1988	17,054,221.29	7,408,354	8,582,984	8,471,237	40.69	208,190
1989	19,490,876.60	8,254,386	9,563,158	9,927,719	41.18	241,081
1990	23,729,076.59	9,717,057	11,257,743	12,471,334	42.18	295,669
1991	22,129,024.07	8,813,990	10,211,490	11,917,534	42.67	279,295
1992	25,720,201.73	9,953,718	11,531,927	14,188,275	43.17	328,661
1993	20,139,731.73	7,560,455	8,759,201	11,380,531	43.68	260,543
1994	22,232,931.60	8,028,312	9,301,239	12,931,693	44.68	289,429
1995	23,418,625.80	8,177,784	9,474,411	13,944,215	45.19	308,569
1996	16,903,235.85	5,698,081	6,601,539	10,301,697	45.72	225,321
1997	21,269,944.13	6,861,684	7,949,637	13,320,307	46.72	285,109
1998	13,551,130.84	4,203,561	4,870,056	8,681,075	47.25	183,726
1999	16,677,324.83	4,964,840	5,752,039	10,925,286	47.78	228,658
2000	15,219,695.77	4,336,091	5,023,599	10,196,097	48.32	211,012
2001	23,185,470.70	6,262,396	7,255,329	15,930,142	49.32	322,996
2002	31,259,255.10	8,033,629	9,307,399	21,951,856	49.87	440,182
2003	30,580,765.41	7,455,591	8,637,710	21,943,055	50.41	435,292
2004	34,996,968.37	8,059,802	9,337,722	25,659,246	50.97	503,419
2005	40,841,409.05	8,846,249	10,248,864	30,592,545	51.54	593,569
2006	34,219,187.10	6,936,229	8,036,001	26,183,186	52.11	502,460
2007	29,946,837.46	5,612,037	6,501,852	23,444,985	53.11	441,442
2008	25,201,919.22	4,364,972	5,057,059	20,144,860	53.69	375,207
2009	29,127,855.25	4,628,416	5,362,273	23,765,582	54.26	437,995
2010	30,893,975.77	4,458,001	5,164,838	25,729,138	54.85	469,082
2011	31,316,497.27	4,083,671	4,731,156	26,585,341	55.04	483,019
2012	64,908,386.66	7,483,937	8,670,551	56,237,836	55.64	1,010,745
2013	39,078,899.27	3,907,890	4,527,504	34,551,395	56.25	614,247
2014	41,424,862.40	3,521,113	4,079,402	37,345,460	56.48	661,216

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 AT SEPTEMBER 30, 2019

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	51,062,823.76	3,559,079	4,123,388	46,939,436	56.73	827,418
2016	56,705,283.75	3,062,085	3,547,593	53,157,691	56.99	932,755
2017	86,261,093.13	3,277,922	3,797,652	82,463,441	56.92	1,448,760
2018	88,476,337.38	2,105,737	2,439,612	86,036,725	56.43	1,524,663
2019	151,542,689.00	697,096	807,624	150,735,065	54.10	2,786,230
	1,393,066,799.55	292,548,025	338,932,908	1,054,133,892		20,629,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.1 1.48

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 AT SEPTEMBER 30, 2019

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						
1900	104.45	104	104			
1901	123.02	123	123			
1902	100.94	101	101			
1905	10.96	11	11			
1906	57.10	57	57			
1907	28.14	28	28			
1910	306.96	307	307			
1911	175.01	175	175			
1912	26.51	27	27			
1913	521.68	522	522			
1914	4,055.81	4,056	4,056			
1915	1,138.79	1,139	1,139			
1917	118.44	118	118			
1918	81.61	82	82			
1919	995.45	993	995			
1920	37.08	37	37			
1921	441.94	435	442			
1922	735.29	720	735			
1923	1,252.75	1,218	1,253			
1924	2,789.11	2,692	2,789			
1925	2,547.59	2,442	2,548			
1926	376.93	359	377			
1927	1,537.07	1,453	1,537			
1928	5,407.28	5,079	5,407			
1929	3,471.80	3,241	3,472			
1930	3,168.98	2,943	3,169			
1931	1,129.58	1,044	1,130			
1932	968.04	890	968			
1933	226.89	208	227			
1934	2,520.94	2,295	2,521			
1935	2,642.94	2,394	2,643			
1936	1,232.38	1,110	1,232			
1937	6,047.73	5,420	6,048			
1938	7,495.16	6,681	7,495			
1939	959.62	851	960			
1940	4,998.59	4,405	4,999			
1941	2,527.96	2,214	2,528			
1942	3,948.44	3,438	3,948			
1943	3,347.91	2,896	3,348			
1944	1,636.18	1,406	1,636			
1945	2,164.59	1,848	2,165			
1946	2,551.40	2,164	2,551			
1947	6,261.20	5,273	6,261			
1948	4,937.97	4,130	4,938			

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 AT SEPTEMBER 30, 2019

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						
1949	20,330.37	16,882	20,330			
1950	32,215.70	26,559	32,216			
1951	57,438.28	46,996	57,438			
1952	81,870.54	66,463	81,288	583	9.41	62
1953	126,728.86	102,067	124,833	1,896	9.73	195
1954	61,378.76	49,029	59,965	1,414	10.06	141
1955	104,290.04	82,619	101,047	3,243	10.39	312
1956	79,098.19	62,124	75,981	3,117	10.73	290
1957	88,323.97	68,751	84,086	4,238	11.08	382
1958	212,485.84	163,912	200,473	12,013	11.43	1,051
1959	95,869.11	73,244	89,581	6,288	11.80	533
1960	76,928.89	58,204	71,186	5,743	12.17	472
1961	109,713.64	82,176	100,505	9,209	12.55	734
1962	131,326.59	97,339	119,050	12,277	12.94	949
1963	98,618.23	72,307	88,435	10,183	13.34	763
1964	97,401.48	70,616	86,367	11,034	13.75	802
1965	92,091.82	65,993	80,713	11,379	14.17	803
1966	106,140.16	75,147	91,909	14,231	14.60	975
1967	103,910.27	72,654	88,859	15,051	15.04	1,001
1968	188,662.96	130,215	159,259	29,404	15.49	1,898
1969	142,742.10	97,179	118,855	23,887	15.96	1,497
1970	109,171.92	73,298	89,647	19,525	16.43	1,188
1971	191,573.06	126,783	155,062	36,511	16.91	2,159
1972	322,194.10	210,071	256,927	65,267	17.40	3,751
1973	253,735.31	162,847	199,170	54,565	17.91	3,047
1974	287,146.53	181,362	221,815	65,332	18.42	3,547
1975	296,207.95	183,945	224,974	71,234	18.95	3,759
1976	534,252.74	326,108	398,846	135,407	19.48	6,951
1977	263,968.80	158,223	193,515	70,454	20.03	3,517
1978	429,542.11	252,743	309,117	120,425	20.58	5,852
1979	463,319.73	267,335	326,964	136,356	21.15	6,447
1980	413,926.90	234,117	286,337	127,590	21.72	5,874
1981	1,409,906.88	781,088	955,310	454,597	22.30	20,386
1982	1,035,684.10	561,341	686,548	349,136	22.90	15,246
1983	744,990.27	477,986	584,601	160,389	20.25	7,920
1984	833,541.31	522,964	639,611	193,930	20.93	9,266
1985	1,216,717.05	750,106	917,417	299,300	21.31	14,045
1986	939,087.51	568,336	695,104	243,984	21.69	11,249
1987	991,613.55	585,250	715,790	275,824	22.39	12,319
1988	962,886.01	556,644	680,804	282,082	22.81	12,367
1989	893,702.91	505,568	618,335	275,368	23.22	11,859
1990	901,474.61	498,335	609,489	291,986	23.66	12,341
1991	1,466,434.14	791,288	967,785	498,649	24.10	20,691
1992	986,972.81	516,384	631,564	355,409	24.83	14,314

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 AT SEPTEMBER 30, 2019

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						
1993	709,190.88	361,120	441,668	267,523	25.30	10,574
1994	1,109,158.67	548,923	671,360	437,799	25.77	16,989
1995	790,164.44	379,437	464,071	326,093	26.25	12,423
1996	359,092.32	166,978	204,222	154,870	26.75	5,790
1997	907,139.06	409,755	501,151	405,988	27.01	15,031
1998	522,816.93	227,739	278,536	244,281	27.53	8,873
1999	638,821.96	267,794	327,526	311,296	28.06	11,094
2000	712,934.18	286,813	350,787	362,147	28.60	12,662
2001	1,778,978.73	688,287	841,810	937,169	28.92	32,406
2002	1,086,744.33	401,226	490,720	596,024	29.48	20,218
2003	1,007,992.24	355,418	434,694	573,298	29.83	19,219
2004	869,185.01	291,612	356,656	512,529	30.20	16,971
2005	1,252,827.96	398,149	486,956	765,872	30.59	25,037
2006	3,438,045.76	1,029,351	1,258,948	2,179,098	31.00	70,293
2007	1,290,946.42	362,110	442,879	848,067	31.42	26,991
2008	4,745,761.28	1,238,644	1,514,924	3,230,837	31.85	101,439
2009	3,238,056.96	783,286	957,998	2,280,059	32.12	70,986
2010	732,622.86	162,642	198,919	533,704	32.42	16,462
2011	2,010,728.41	406,368	497,008	1,513,720	32.57	46,476
2012	771,447.77	139,786	170,965	600,483	32.75	18,335
2013	2,650,557.73	424,089	518,682	2,131,876	32.81	64,976
2014	1,072,621.10	147,593	180,514	892,107	32.92	27,099
2015	2,306,479.88	264,784	323,844	1,982,636	32.79	60,465
2016	1,183,173.43	107,669	131,685	1,051,488	32.46	32,393
2017	6,004,361.54	397,489	486,149	5,518,213	31.76	173,747
2018	552,855.80	23,718	29,008	523,848	30.68	17,075
2019	4,605,091.00	41,906	51,253	4,553,838	27.15	167,729
	64,488,620.96	21,262,413	25,995,250	38,493,371		1,322,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 2.05

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
1901	1,629.28	1,629	1,629			
1902	398.39	398	398			
1903	540.95	541	541			
1904	940.67	941	941			
1905	4,000.42	4,000	4,000			
1906	3,812.54	3,813	3,813			
1907	4,120.93	4,121	4,121			
1908	2,975.68	2,976	2,976			
1909	342.63	343	343			
1917	3,295.10	3,295	3,295			
1918	2,226.77	2,227	2,227			
1919	2,691.07	2,691	2,691			
1920	2,309.87	2,310	2,310			
1921	2,092.29	2,086	2,092			
1922	2,050.28	2,038	2,050			
1923	1,565.98	1,549	1,566			
1924	1,429.61	1,407	1,430			
1925	1,557.24	1,526	1,557			
1926	2,937.45	2,863	2,937			
1927	2,474.84	2,400	2,475			
1928	2,963.99	2,859	2,964			
1929	2,665.23	2,558	2,665			
1930	3,499.18	3,339	3,499			
1931	2,300.13	2,183	2,300			
1932	2,230.11	2,105	2,230			
1933	1,738.56	1,632	1,739			
1934	1,393.31	1,300	1,393			
1935	1,672.72	1,552	1,673			
1936	2,880.76	2,656	2,881			
1937	3,037.77	2,784	3,038			
1938	1,591.41	1,450	1,591			
1939	4,443.72	4,024	4,444			
1940	6,273.53	5,647	6,274			
1941	12,870.68	11,516	12,871			
1942	9,468.37	8,420	9,468			
1943	4,309.24	3,808	4,309			
1944	7,153.60	6,282	7,154			
1945	3,835.06	3,346	3,835			
1946	15,198.38	13,174	15,198			
1947	24,002.33	20,669	24,002			
1948	34,906.32	29,855	34,906			
1949	36,203.99	30,753	36,204			
1950	33,915.95	28,605	33,916			
1951	39,685.95	33,231	39,686			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
1952	42,422.42	35,250	42,422			
1953	58,777.81	48,475	58,778			
1954	95,136.44	77,832	94,501	635	9.64	66
1955	118,941.44	96,522	117,193	1,748	9.99	175
1956	163,189.69	131,291	159,408	3,782	10.36	365
1957	200,363.09	159,800	194,023	6,340	10.73	591
1958	255,410.23	201,871	245,104	10,306	11.11	928
1959	361,488.12	283,052	343,671	17,817	11.50	1,549
1960	866,548.26	671,818	815,695	50,853	11.91	4,270
1961	1,091,651.99	837,897	1,017,342	74,310	12.32	6,032
1962	1,027,825.41	780,757	947,965	79,860	12.74	6,268
1963	1,436,467.86	1,079,520	1,310,711	125,757	13.17	9,549
1964	1,454,499.74	1,080,722	1,312,170	142,330	13.62	10,450
1965	1,701,372.35	1,249,386	1,516,955	184,417	14.08	13,098
1966	1,746,748.49	1,267,546	1,539,005	207,743	14.54	14,288
1967	1,595,030.99	1,142,999	1,387,785	207,246	15.02	13,798
1968	2,234,906.34	1,580,883	1,919,446	315,460	15.51	20,339
1969	2,272,975.80	1,586,355	1,926,090	346,886	16.01	21,667
1970	2,763,521.40	1,902,132	2,309,494	454,027	16.52	27,483
1971	2,828,240.52	1,918,396	2,329,241	499,000	17.05	29,267
1972	2,756,896.91	1,842,434	2,237,011	519,886	17.58	29,573
1973	2,630,622.76	1,730,739	2,101,395	529,228	18.13	29,191
1974	2,675,599.41	1,732,584	2,103,636	571,963	18.68	30,619
1975	2,668,272.65	1,699,129	2,063,016	605,257	19.25	31,442
1976	3,549,806.39	2,221,646	2,697,435	852,371	19.83	42,984
1977	3,456,554.75	2,124,813	2,579,865	876,690	20.42	42,933
1978	6,940,393.71	4,187,834	5,084,704	1,855,690	21.02	88,282
1979	6,089,448.18	3,604,283	4,376,179	1,713,269	21.63	79,208
1980	6,884,479.63	3,994,306	4,849,730	2,034,750	22.25	91,449
1981	11,444,653.52	6,503,997	7,896,898	3,547,756	22.88	155,059
1982	9,290,605.21	5,167,713	6,274,435	3,016,170	23.52	128,239
1983	6,042,195.45	3,811,417	4,627,673	1,414,522	21.22	66,660
1984	11,470,503.63	7,116,300	8,640,332	2,830,172	21.57	131,209
1985	11,631,907.73	7,051,262	8,561,366	3,070,542	22.25	138,002
1986	5,118,484.64	3,046,522	3,698,968	1,419,517	22.61	62,783
1987	16,972,094.49	9,852,301	11,962,278	5,009,816	23.31	214,921
1988	10,212,400.44	5,808,813	7,052,833	3,159,567	23.69	133,371
1989	5,560,717.82	3,078,413	3,737,688	1,823,030	24.39	74,745
1990	13,069,640.91	7,071,983	8,586,524	4,483,117	24.81	180,698
1991	9,858,876.10	5,179,854	6,289,176	3,569,700	25.52	139,879
1992	16,135,682.31	8,266,310	10,036,629	6,099,053	25.94	235,122
1993	11,053,912.20	5,483,846	6,658,271	4,395,641	26.66	164,878
1994	13,886,896.15	6,697,650	8,132,024	5,754,872	27.10	212,357
1995	12,342,392.29	5,776,240	7,013,284	5,329,108	27.56	193,364

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
1996	10,659,198.66	4,807,299	5,836,834	4,822,365	28.30	170,402
1997	17,145,457.44	7,477,134	9,078,443	8,067,014	28.77	280,397
1998	7,859,658.88	3,307,344	4,015,647	3,844,012	29.25	131,419
1999	12,157,022.12	4,899,280	5,948,514	6,208,508	30.00	206,950
2000	4,584,942.73	1,773,914	2,153,817	2,431,126	30.50	79,709
2001	13,804,159.95	5,114,441	6,209,754	7,594,406	31.01	244,902
2002	11,215,272.69	3,965,720	4,815,022	6,400,251	31.53	202,989
2003	12,082,077.76	4,064,411	4,934,848	7,147,230	32.06	222,933
2004	16,381,667.53	5,220,837	6,338,936	10,042,732	32.60	308,059
2005	15,127,857.33	4,548,947	5,523,153	9,604,704	33.14	289,822
2006	13,771,167.12	3,886,223	4,718,500	9,052,667	33.70	268,625
2007	9,946,201.12	2,619,829	3,180,894	6,765,307	34.26	197,470
2008	10,548,973.01	2,575,004	3,126,469	7,422,504	34.83	213,107
2009	11,043,161.35	2,490,233	3,023,543	8,019,618	35.20	227,830
2010	5,819,210.34	1,195,266	1,451,245	4,367,965	35.79	122,044
2011	13,986,085.66	2,595,817	3,151,739	10,834,347	36.20	299,291
2012	17,659,130.48	2,919,054	3,544,201	14,114,929	36.61	385,548
2013	10,691,686.88	1,550,295	1,882,307	8,809,380	36.85	239,061
2014	15,869,170.64	1,958,256	2,377,638	13,491,533	37.30	361,703
2015	19,698,964.31	2,009,294	2,439,606	17,259,358	37.42	461,234
2016	21,135,188.80	1,690,815	2,052,921	19,082,268	37.40	510,221
2017	22,253,958.31	1,266,250	1,537,431	20,716,527	37.28	555,701
2018	25,856,390.88	936,001	1,136,455	24,719,936	36.65	674,487
2019	43,610,714.00	313,997	381,243	43,229,471	34.23	1,262,912
	587,267,505.94	202,635,456	246,009,141	341,258,365		10,793,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.6	1.84

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
1962	9,626.30	8,922	9,410	216	2.34	92
1963	25,375.94	23,251	24,522	854	2.68	319
1964	7,168.70	6,494	6,849	320	3.01	106
1965	10,521.14	9,420	9,935	586	3.35	175
1966	533.25	472	498	35	3.68	10
1968	102,768.05	88,798	93,653	9,115	4.35	2,095
1969	159,055.41	135,744	143,165	15,890	4.69	3,388
1970	133,657.59	112,648	118,807	14,851	5.03	2,952
1971	128,335.02	106,799	112,638	15,697	5.37	2,923
1972	266,084.03	218,522	230,469	35,615	5.72	6,226
1973	188,507.56	152,750	161,101	27,407	6.07	4,515
1974	220,871.35	176,560	186,213	34,658	6.42	5,398
1975	302,550.00	238,543	251,584	50,966	6.77	7,528
1976	189,530.42	147,301	155,354	34,176	7.13	4,793
1977	205,657.98	157,522	166,134	39,524	7.49	5,277
1978	320,043.41	241,434	254,634	65,409	7.86	8,322
1979	235,517.64	174,945	184,509	51,009	8.23	6,198
1980	391,519.76	286,299	301,951	89,569	8.60	10,415
1981	143,882.95	103,507	109,166	34,717	8.98	3,866
1982	338,054.83	239,069	252,139	85,916	9.37	9,169
1983	40,362.91	32,484	34,260	6,103	8.79	694
1984	84,061.73	66,669	70,314	13,748	9.20	1,494
1985	455,394.48	357,166	376,693	78,701	9.42	8,355
1986	502,906.44	387,942	409,151	93,755	9.85	9,518
1987	1,021,487.54	777,454	819,958	201,530	10.12	19,914
1988	921,747.82	691,311	729,106	192,642	10.42	18,488
1989	784,800.53	579,261	610,930	173,871	10.73	16,204
1990	669,957.47	485,987	512,557	157,400	11.07	14,219
1991	861,712.81	613,453	646,991	214,722	11.43	18,786
1992	548,498.06	382,632	403,551	144,947	11.81	12,273
1993	1,158,659.66	793,798	837,196	321,464	12.07	26,633
1994	1,193,871.48	798,819	842,491	351,380	12.49	28,133
1995	627,610.96	410,960	433,428	194,183	12.79	15,182
1996	784,641.79	501,700	529,129	255,513	13.11	19,490
1997	836,393.95	521,073	549,561	286,833	13.46	21,310
1998	801,577.19	485,435	511,974	289,603	13.84	20,925
1999	448,018.47	263,076	277,459	170,559	14.23	11,986
2000	594,298.87	338,631	357,144	237,155	14.53	16,322
2001	1,568,798.84	861,741	908,853	659,946	14.97	44,085
2002	1,584,940.72	839,385	885,275	699,666	15.32	45,670
2003	1,132,797.20	576,141	607,639	525,158	15.70	33,450
2004	831,673.14	405,856	428,045	403,628	16.00	25,227
2005	1,105,191.70	513,472	541,544	563,648	16.42	34,327
2006	1,337,446.45	590,081	622,342	715,104	16.78	42,616

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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						
2007	2,020,483.78	841,531	887,539	1,132,945	17.16	66,022
2008	2,218,875.39	866,249	913,608	1,305,267	17.57	74,290
2009	2,174,263.07	788,823	831,949	1,342,314	18.00	74,573
2010	3,440,709.87	1,151,950	1,214,929	2,225,781	18.38	121,098
2011	2,441,278.35	745,078	785,812	1,655,466	18.78	88,150
2012	2,677,063.51	733,515	773,617	1,903,447	19.21	99,086
2013	3,346,019.57	809,402	853,653	2,492,367	19.59	127,226
2014	2,536,093.14	527,254	556,080	1,980,013	20.00	99,001
2015	3,141,784.96	540,701	570,262	2,571,523	20.44	125,808
2016	5,869,233.10	791,760	835,046	5,034,187	20.85	241,448
2017	10,492,531.46	1,005,185	1,060,140	9,432,391	21.23	444,295
2018	9,436,321.64	567,123	598,128	8,838,194	21.51	410,888
2019	19,561,699.00	221,047	233,132	19,328,567	21.87	883,794
	92,632,468.38	24,493,145	25,832,217	66,800,251		3,444,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 3.72

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	33,434.09	32,668	33,434			
1923	52,172.15	50,721	52,172			
1924	47,149.84	45,615	47,150			
1925	51,146.87	49,231	51,147			
1926	46,024.49	44,066	46,024			
1927	53,386.68	50,853	53,387			
1928	47,036.87	44,557	47,037			
1929	47,638.09	44,884	47,638			
1930	42,327.27	39,664	42,327			
1931	29,711.27	27,686	29,711			
1932	31,910.60	29,573	31,911			
1933	32,829.69	30,251	32,830			
1934	34,091.84	31,234	34,092			
1935	21,723.04	19,788	21,723			
1936	37,686.19	34,130	37,686			
1937	42,346.94	38,127	42,347			
1938	57,944.78	51,855	57,945			
1939	9,884.46	8,794	9,884			
1940	17,338.00	15,333	17,338			
1941	23,930.44	21,033	23,930			
1942	21,946.86	19,174	21,947			
1943	11,580.65	10,054	11,581			
1944	8,019.10	6,917	8,019			
1945	6,277.91	5,381	6,278			
1946	24,022.53	20,454	24,023			
1947	45,580.70	38,545	45,581			
1948	47,623.19	39,995	47,623			
1949	96,351.43	80,340	96,351			
1950	88,197.40	73,012	88,197			
1951	91,207.77	74,923	91,208			
1952	60,312.29	49,160	60,312			
1953	89,886.68	72,694	89,887			
1954	112,124.78	89,924	112,125			
1955	145,237.69	115,477	145,238			
1956	160,946.25	126,855	160,946			
1957	164,321.86	128,321	164,322			
1958	168,359.82	130,250	168,360			
1959	162,247.67	124,282	161,946	302	12.87	23
1960	151,499.68	114,891	149,709	1,791	13.29	135
1961	156,393.35	117,351	152,914	3,479	13.73	253
1962	158,352.61	117,555	153,180	5,173	14.17	365
1963	138,432.16	101,609	132,402	6,030	14.63	412
1964	160,494.45	116,431	151,715	8,779	15.10	581
1965	137,998.93	98,933	128,915	9,084	15.57	583

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	115,117.19	81,503	106,202	8,915	16.06	555
1967	138,419.12	96,743	126,061	12,358	16.56	746
1968	159,882.48	110,261	143,676	16,206	17.07	949
1969	186,459.20	126,792	165,216	21,243	17.60	1,207
1970	182,513.22	122,350	159,428	23,085	18.13	1,273
1971	240,068.74	158,577	206,634	33,435	18.67	1,791
1972	305,695.64	198,812	259,062	46,634	19.23	2,425
1973	316,281.93	202,477	263,838	52,444	19.79	2,650
1974	201,464.98	126,850	165,292	36,173	20.37	1,776
1975	271,440.10	168,046	218,972	52,468	20.95	2,504
1976	271,650.63	165,212	215,279	56,372	21.55	2,616
1977	657,240.06	392,550	511,512	145,728	22.15	6,579
1978	849,733.87	497,944	648,846	200,888	22.77	8,822
1979	802,319.32	461,117	600,859	201,460	23.39	8,613
1980	657,538.43	370,372	482,613	174,925	24.02	7,282
1981	1,015,381.48	559,932	729,619	285,762	24.67	11,583
1982	1,150,096.71	620,638	808,722	341,375	25.32	13,482
1983	846,943.39	521,887	680,045	166,898	22.58	7,391
1984	1,092,422.22	658,512	858,074	234,348	23.23	10,088
1985	1,104,700.64	650,779	847,998	256,703	23.89	10,745
1986	999,135.26	578,100	753,293	245,842	24.22	10,150
1987	1,111,413.01	627,282	817,380	294,033	24.89	11,813
1988	1,220,387.45	674,996	879,554	340,833	25.25	13,498
1989	1,125,410.60	605,921	789,545	335,866	25.93	12,953
1990	1,304,594.34	683,086	890,095	414,499	26.61	15,577
1991	1,719,213.97	879,034	1,145,425	573,789	27.00	21,251
1992	1,954,264.90	969,315	1,263,066	691,199	27.69	24,962
1993	1,493,399.60	721,312	939,906	553,494	28.10	19,697
1994	1,732,347.88	809,180	1,054,402	677,946	28.81	23,532
1995	1,544,980.34	700,649	912,981	631,999	29.22	21,629
1996	1,778,637.62	777,443	1,013,047	765,591	29.94	25,571
1997	1,852,239.55	783,127	1,020,454	831,786	30.38	27,379
1998	1,286,443.30	524,869	683,931	602,512	30.83	19,543
1999	1,275,934.79	498,635	649,746	626,189	31.56	19,841
2000	1,370,951.36	514,655	670,621	700,330	32.03	21,865
2001	1,871,138.34	672,674	876,528	994,610	32.51	30,594
2002	2,718,317.34	928,577	1,209,982	1,508,335	33.25	45,363
2003	2,044,502.98	664,463	865,828	1,178,675	33.75	34,924
2004	2,698,776.13	831,223	1,083,125	1,615,651	34.26	47,159
2005	2,872,831.07	835,132	1,088,219	1,784,612	34.77	51,326
2006	2,431,585.60	663,823	864,995	1,566,591	35.29	44,392
2007	2,535,324.42	646,001	841,772	1,693,552	35.83	47,266
2008	2,956,542.99	698,335	909,965	2,046,578	36.37	56,271
2009	3,128,617.85	682,977	889,953	2,238,665	36.70	60,999

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	3,063,929.58	609,416	794,099	2,269,831	37.26	60,919
2011	2,097,090.56	377,057	491,324	1,605,767	37.62	42,684
2012	2,108,030.11	337,706	440,048	1,667,982	38.00	43,894
2013	1,615,955.38	226,234	294,794	1,321,161	38.39	34,414
2014	1,923,293.14	230,218	299,986	1,623,307	38.61	42,044
2015	2,192,791.22	216,209	281,731	1,911,060	38.85	49,191
2016	2,719,561.33	209,406	272,867	2,446,694	38.95	62,816
2017	3,188,580.51	175,053	228,103	2,960,478	38.73	76,439
2018	2,022,553.05	70,587	91,978	1,930,575	38.00	50,805
2019	4,023,000.00	28,161	36,695	3,986,305	35.46	112,417
	83,714,274.28	28,324,801	36,675,878	47,038,396		1,388,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 1.66

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 AT SEPTEMBER 30, 2019

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	91.16	91	91			
1903	18.99	19	19			
1917	22.47	22	22			
1923	910.64	911	911			
1925	292.87	292	293			
1926	113.68	113	114			
1927	123.37	121	123			
1928	41.63	40	42			
1930	75.11	71	75			
1934	138.56	126	139			
1936	71.74	64	72			
1937	101.18	89	101			
1941	1,312.62	1,115	1,313			
1942	1,102.88	927	1,103			
1943	2,508.93	2,088	2,509			
1945	1,002.85	817	1,003			
1946	319.31	258	319			
1947	828.47	661	828			
1948	2,360.25	1,865	2,360			
1949	2,979.21	2,328	2,979			
1950	1,553.63	1,201	1,554			
1951	1,233.85	943	1,230	4	11.07	
1952	8,323.07	6,292	8,207	116	11.47	10
1953	10,366.00	7,748	10,106	260	11.87	22
1954	13,525.46	9,992	13,033	492	12.28	40
1955	19,701.68	14,386	18,764	938	12.68	74
1956	29,606.84	21,361	27,862	1,745	13.09	133
1957	26,803.07	19,099	24,912	1,891	13.51	140
1958	15,612.10	10,988	14,332	1,280	13.92	92
1959	30,849.06	21,437	27,961	2,888	14.34	201
1960	19,498.20	13,371	17,441	2,057	14.77	139
1961	16,859.62	11,411	14,884	1,976	15.19	130
1962	33,892.23	22,628	29,515	4,377	15.62	280
1963	19,903.74	13,103	17,091	2,813	16.06	175
1964	15,702.00	10,190	13,291	2,411	16.50	146
1965	51,127.64	32,700	42,652	8,476	16.94	500
1966	35,033.00	22,071	28,788	6,245	17.39	359
1967	19,979.15	12,396	16,169	3,810	17.84	214
1968	29,030.71	17,727	23,122	5,909	18.30	323
1969	35,523.96	21,345	27,842	7,682	18.76	409
1970	33,394.40	19,731	25,736	7,658	19.23	398
1971	82,993.24	48,207	62,879	20,114	19.70	1,021
1972	41,948.61	23,946	31,234	10,715	20.17	531
1973	50,010.02	28,038	36,572	13,438	20.65	651

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 AT SEPTEMBER 30, 2019

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	5,875.53	3,233	4,217	1,659	21.14	78
1975	15,782.79	8,519	11,112	4,671	21.63	216
1976	34,714.55	18,369	23,960	10,755	22.13	486
1977	13,254.86	6,873	8,965	4,290	22.63	190
1978	10,912.92	5,542	7,229	3,684	23.13	159
1979	118,000.49	58,649	76,499	41,501	23.64	1,756
1980	103,546.79	50,320	65,635	37,912	24.16	1,569
1981	123,778.92	58,781	76,671	47,108	24.68	1,909
1982	173,850.10	80,637	105,179	68,671	25.20	2,725
1983	85,704.95	53,437	69,701	16,004	21.89	731
1984	99,935.19	61,300	79,957	19,978	22.22	899
1985	184,219.79	111,048	144,846	39,374	22.57	1,745
1986	360,119.46	213,119	277,983	82,136	22.93	3,582
1987	166,178.07	96,466	125,826	40,352	23.31	1,731
1988	481,118.25	273,660	356,951	124,167	23.69	5,241
1989	445,613.98	248,029	323,518	122,096	24.10	5,066
1990	238,068.23	130,223	169,857	68,211	24.22	2,816
1991	429,138.59	229,117	298,851	130,288	24.66	5,283
1992	105,680.52	55,007	71,749	33,932	25.10	1,352
1993	82,205.54	41,859	54,599	27,607	25.30	1,091
1994	155,314.13	76,865	100,259	55,055	25.77	2,136
1995	168,275.98	81,210	105,927	62,349	26.00	2,398
1996	141,861.18	66,618	86,894	54,967	26.26	2,093
1997	162,421.64	74,081	96,628	65,794	26.53	2,480
1998	97,799.89	43,228	56,385	41,415	26.83	1,544
1999	118,922.63	50,816	66,282	52,641	27.14	1,940
2000	156,121.48	64,619	84,286	71,835	27.26	2,635
2001	96,636.63	38,442	50,142	46,495	27.62	1,683
2002	125,811.83	48,186	62,852	62,960	27.79	2,266
2003	196,758.39	72,250	94,240	102,518	28.00	3,661
2004	188,412.41	66,378	86,581	101,831	28.04	3,632
2006	21,879.30	6,986	9,112	12,767	28.24	452
2007	144,015.43	43,406	56,617	87,398	28.40	3,077
2008	45,055.47	12,773	16,661	28,394	28.43	999
2010	1,286.98	317	413	874	28.35	31
2011	26,935.53	6,087	7,940	18,996	28.25	672
2012	481,396.72	99,120	129,288	352,109	27.96	12,593
2013	1,052,808.03	194,138	253,225	799,583	27.65	28,918
2014	144,590.56	23,380	30,496	114,095	27.22	4,192
2015	360,046.98	49,578	64,667	295,380	26.61	11,100
2016	610,218.96	68,222	88,986	521,233	25.82	20,187

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 AT SEPTEMBER 30, 2019

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						
2017	1,645,884.50	138,090	180,119	1,465,766	24.56	59,681
2018	259,288.98	14,728	19,210	240,079	22.84	10,511
2019	349,469.00	4,648	6,063	343,406	18.51	18,552
	10,685,799.35	3,570,683	4,656,171	6,029,628		242,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.9 2.27

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 AT SEPTEMBER 30, 2019

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	48,254	53,681			
1998	24,038.51	21,250	24,039			
2005	14,566,812.47	10,710,977	12,973,237	1,593,575	5.13	310,638
	14,644,532.28	10,780,481	13,050,957	1,593,575		310,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 2.12

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	25,685.44	20,822	22,694	2,991	5.68	527
1980	95,110.35	76,088	82,930	12,180	6.00	2,030
1981	70,198.74	55,387	60,368	9,831	6.33	1,553
1982	93,746.75	72,872	79,425	14,322	6.68	2,144
1983	74,399.79	63,106	68,781	5,619	6.49	866
1984	128,406.39	107,733	117,421	10,985	6.76	1,625
1985	106,700.77	88,434	96,387	10,314	7.07	1,459
1986	107,517.43	87,949	95,858	11,659	7.40	1,576
1987	1,454.94	1,173	1,278	177	7.75	23
1990	34.22	26	28	6	8.92	1
1996	2,153.13	1,442	1,572	581	11.47	51
1997	250,709.34	162,886	177,534	73,175	12.00	6,098
1998	278,368.38	175,678	191,476	86,892	12.42	6,996
1999	264,368.68	161,133	175,623	88,746	12.97	6,842
2000	191,682.03	112,901	123,054	68,628	13.43	5,110
2001	123,605.77	70,159	76,468	47,138	13.90	3,391
2002	70,213.66	38,273	41,715	28,499	14.40	1,979
2003	45,697.21	23,836	25,979	19,718	14.90	1,323
2004	80,375.97	40,083	43,688	36,688	15.33	2,393
2005	104,002.55	49,204	53,629	50,374	15.87	3,174
2006	223,777.32	100,207	109,218	114,559	16.34	7,011
2007	169,385.08	71,379	77,798	91,587	16.82	5,445
2008	107,141.45	42,310	46,115	61,026	17.24	3,540
2010	121,428.65	40,994	44,680	76,749	18.15	4,229
2011	396,443.29	121,986	132,956	263,487	18.56	14,196
2012	231,301.29	64,070	69,832	161,469	18.93	8,530
2013	60,554.97	14,872	16,209	44,346	19.20	2,310
2014	429,890.10	91,180	99,379	330,511	19.50	16,949
2015	1,233,499.16	219,069	238,769	994,730	19.67	50,571
2016	607,524.35	85,904	93,629	513,895	19.74	26,033
2017	2,054,351.47	212,215	231,299	1,823,052	19.54	93,298
2018	500,955.05	33,764	36,800	464,155	19.03	24,391
2019	355,980.00	5,162	5,626	350,354	17.02	20,585
	8,606,663.72	2,512,297	2,738,218	5,868,446		326,249

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.79

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 AT SEPTEMBER 30, 2019

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	741	748			
1923	337.00	330	337			
1924	1,098.02	1,071	1,098			
1925	257.57	250	258			
1926	32.00	31	32			
1927	101.50	98	102			
1928	38.20	37	38			
1929	741.31	708	741			
1930	63.71	61	64			
1932	25.00	24	25			
1935	6.60	6	7			
1936	23.00	21	23			
1937	126.06	116	126			
1940	94.65	86	95			
1941	123.94	112	124			
1942	91.94	83	92			
1944	457.06	407	457			
1945	266.11	236	266			
1946	58.28	51	58			
1948	15.96	14	16			
1949	91.53	79	91	1	8.08	
1950	62.45	54	62			
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 AT SEPTEMBER 30, 2019

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	33	38	1	9.47	
1954	53.96	45	52	2	9.85	
1956	308.81	254	291	18	10.66	2
1958	3,915.91	3,163	3,625	291	11.53	25
1959	630.52	505	579	52	11.99	4
1960	914.07	724	830	84	12.46	7
1961	147.59	116	133	15	12.95	1
1962	74.23	58	66	8	13.46	1
1963	124.21	95	109	15	13.98	1
1964	42.01	32	37	5	14.52	
1965	515.64	386	442	74	15.07	5
1966	2,820.19	2,085	2,390	430	15.64	27
1967	76.52	56	64	13	16.22	1
1968	563.97	406	465	99	16.82	6
1969	267.27	190	218	49	17.43	3
1973	263.19	175	201	62	20.00	3
1977	149.17	93	107	42	22.78	2
1978	842.86	513	588	255	23.50	11
1980	349.81	204	234	116	24.97	5
1981	13,624.82	7,784	8,920	4,705	25.72	183
1983	6,888.56	4,120	4,721	2,168	24.36	89
1984	1,771.57	1,037	1,189	583	24.99	23
1987	565.85	307	352	214	27.27	8
2017	8,100.00	352	403	7,697	49.56	155
	52,996.00	32,428	36,001	16,995		562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 1.06

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 AT SEPTEMBER 30, 2019

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	109.10	109	109			
1928	203.13	183	203			
1946	4,955.77	4,002	4,956			
1947	503.20	403	503			
1950	432.29	339	432			
1951	1,595.21	1,240	1,595			
1952	173.10	133	173			
1953	1,749.93	1,337	1,750			
1954	536.29	406	536			
1957	6,532.64	4,808	6,533			
1958	541.40	394	541			
1959	614.11	443	614			
1960	1,157.35	826	1,157			
1961	618.89	437	619			
1963	173.56	120	174			
1964	277.82	189	278			
1966	3,047.38	2,021	3,047			
1967	449.68	294	450			
1968	663.12	428	658	5	19.51	
1969	229.62	146	224	6	20.02	
1971	2,235.28	1,379	2,120	115	21.07	5
1972	58.96	36	55	4	21.61	
1974	1,002.12	588	904	98	22.71	4
1975	1,575.64	909	1,397	179	23.27	8
1976	458.18	259	398	60	23.85	3
1977	2,744.74	1,526	2,346	399	24.43	16
1978	2,588.70	1,411	2,169	420	25.02	17
1980	15,268.08	7,987	12,278	2,990	26.23	114
1982	65,731.48	32,902	50,579	15,152	27.47	552
1983	140,138.88	84,336	129,646	10,493	23.99	437
1984	86,016.88	50,638	77,844	8,173	24.63	332
1985	90,316.73	52,275	80,360	9,957	24.92	400
1987	77,995.90	43,015	66,125	11,871	26.23	453
1989	822.70	436	670	153	26.89	6
1991	56,902.27	28,610	43,981	12,921	27.93	463
1992	22,173.69	10,816	16,627	5,547	28.61	194
1993	1,515.71	720	1,107	409	29.00	14
1996	152,942.93	66,133	101,664	51,279	30.52	1,680
1997	126,566.84	52,943	81,387	45,180	30.94	1,460
1998	2,255.95	911	1,400	856	31.38	27
2000	14,120.58	5,273	8,106	6,015	32.30	186
2001	5,842.26	2,090	3,213	2,629	32.77	80
2002	112,123.68	38,492	59,172	52,952	33.00	1,605
2003	108,059.71	35,292	54,253	53,807	33.50	1,606

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 AT SEPTEMBER 30, 2019

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	188,452.08	58,345	89,691	98,761	34.01	2,904
2005	62,732.35	18,418	28,313	34,419	34.29	1,004
2009	135,884.14	30,357	46,667	89,217	35.62	2,505
2010	2,380,917.43	489,040	751,781	1,629,136	35.79	45,519
2011	955,015.09	178,015	273,655	681,360	36.00	18,927
2012	50,139.07	8,363	12,856	37,283	36.23	1,029
2014	250,372.33	31,797	48,880	201,492	36.07	5,586
2015	389,069.20	41,164	63,280	325,789	35.91	9,072
2016	3,104,647.21	260,169	399,948	2,704,699	35.51	76,167
2017	143,152.45	8,704	13,380	129,772	34.79	3,730
2018	81,063.38	3,202	4,922	76,141	33.47	2,275
2019	473,209.00	3,975	6,111	467,098	29.60	15,780
	9,328,675.21	1,668,784	2,561,837	6,766,838		194,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 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 AT SEPTEMBER 30, 2019

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	763,524	2,286,232	903,092	45.27	19,949
2007	3,125.54	670	2,006	1,120	44.89	25
2010	253,130.34	44,019	131,807	121,323	43.94	2,761
2012	58,955.00	8,548	25,595	33,360	42.75	780
2015	1,798,979.46	171,982	514,968	1,284,011	40.20	31,941
2016	118,908.33	9,204	27,560	91,348	38.76	2,357
2018	10,303.50	400	1,198	9,106	34.09	267
2019	15,000.00	134	401	14,599	27.76	526
	5,447,726.17	998,481	2,989,767	2,457,959		58,606
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 1.08

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 AT SEPTEMBER 30, 2019

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						
2001	2,870.77	2,620	1,588	1,283	1.75	733
2002	44,984.79	38,799	23,514	21,471	2.75	7,808
2006	5,945.22	3,939	2,387	3,558	6.75	527
2007	15,372.00	9,415	5,706	9,666	7.75	1,247
2008	723.62	407	247	477	8.75	55
2009	42,018.52	21,534	13,051	28,968	9.75	2,971
2010	17,167.62	7,940	4,812	12,356	10.75	1,149
2011	526,944.52	217,365	131,735	395,210	11.75	33,635
2013	34,396.55	10,749	6,514	27,883	13.75	2,028
2014	156,256.18	41,017	24,858	131,398	14.75	8,908
2015	1,434,510.51	304,833	184,746	1,249,765	15.75	79,350
2016	308,359.05	50,108	30,368	277,991	16.75	16,596
2017	30,662.08	3,449	2,090	28,572	17.75	1,610
	2,620,211.43	712,175	431,616	2,188,595		156,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 5.98

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 AT SEPTEMBER 30, 2019

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						
2015	1,682,079.07	1,429,767	1,232,479	449,600	0.75	449,600
2016	553,407.37	359,715	310,079	243,328	1.75	139,045
2017	721,225.93	324,552	279,768	441,458	2.75	160,530
2018	1,585,255.00	435,945	375,791	1,209,464	3.62	334,106
2019	2,253,292.00	112,665	97,119	2,156,173	4.75	453,931
	6,795,259.37	2,662,644	2,295,236	4,500,023		1,537,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 22.62

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 AT SEPTEMBER 30, 2019

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	2,281,202.94	2,167,143	1,979,451	301,752	0.75	301,752
2006	1,989.70	1,758	1,606	384	1.75	219
2007	121,182.15	98,966	90,395	30,787	2.75	11,195
2010	6,633.39	4,091	3,737	2,896	5.75	504
2011	13,448.14	7,396	6,755	6,693	6.75	992
2012	215,206.28	104,016	95,007	120,199	7.75	15,510
2013	9,107.00	3,795	3,466	5,641	8.75	645
2015	35,680.00	10,109	9,234	26,446	10.75	2,460
2016	185,710.87	40,238	36,753	148,958	11.75	12,677
2017	52,750.52	7,913	7,227	45,524	12.75	3,571
2018	6,350.00	582	532	5,818	13.62	427
	2,929,260.99	2,446,007	2,234,163	695,098		349,952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						11.95

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 AT SEPTEMBER 30, 2019

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	26,619	25,925	3,256	0.99	3,256
2010	2,040.49	1,810	1,763	277	1.18	235
2011	27,045.14	23,183	22,579	4,466	1.37	3,260
2012	49,404.55	40,724	39,663	9,742	1.55	6,285
2013	24,385.43	19,250	18,748	5,637	1.67	3,375
	132,056.54	111,586	108,678	23,379		16,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.4 12.43

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 AT SEPTEMBER 30, 2019

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	105,664.94	95,648	105,665			
1999	1,737,758.17	1,551,818	1,723,794	13,964	2.43	5,747
2000	605.72	533	592	14	2.63	5
2001	57,355.13	49,612	55,110	2,245	2.85	788
2002	64,344.26	54,718	60,782	3,562	3.03	1,176
2003	53,369.50	44,489	49,419	3,950	3.24	1,219
2005	20,470.10	16,335	18,145	2,325	3.61	644
2006	815,445.81	635,314	705,721	109,725	3.76	29,182
2007	889,199.51	674,280	749,005	140,195	3.90	35,947
2008	2,850,411.63	2,097,333	2,329,765	520,647	4.04	128,873
2009	1,398,552.57	991,993	1,101,928	296,625	4.20	70,625
2010	338,165.43	229,919	255,399	82,766	4.36	18,983
2011	5,009,618.51	3,223,690	3,580,948	1,428,671	4.57	312,619
2012	5,212,152.54	3,125,207	3,471,550	1,740,603	4.84	359,629
2013	2,374,942.51	1,295,769	1,439,370	935,573	5.21	179,573
2014	2,861,027.74	1,374,438	1,526,757	1,334,271	5.68	234,907
2015	1,872,025.76	757,422	841,361	1,030,665	6.25	164,906
2016	4,205,193.85	1,346,083	1,495,259	2,709,935	6.90	392,744
2017	8,887,447.15	2,029,893	2,254,851	6,632,596	7.60	872,710
2018	4,264,776.79	608,157	675,555	3,589,222	8.27	434,005
2019	12,494,395.00	329,852	366,407	12,127,988	9.23	1,313,975
	55,512,922.62	20,532,503	22,807,383	32,705,540		4,558,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 8.21

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 AT SEPTEMBER 30, 2019

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	1,320	1,300	47	0.36	47
1985	3,087.64	2,792	2,751	337	3.63	93
1987	1,022.69	910	896	127	3.98	32
1988	600.27	531	523	77	4.08	19
1989	2,703.72	2,372	2,337	367	4.23	87
1990	11,533.43	10,019	9,870	1,663	4.42	376
1991	13,467.12	11,566	11,394	2,073	4.64	447
1992	11,475.93	9,757	9,612	1,864	4.80	388
1994	6,627.65	5,489	5,408	1,220	5.24	233
1995	3,275.02	2,676	2,636	639	5.42	118
1998	1,115.63	872	859	257	5.92	43
1999	75,143.45	57,673	56,817	18,326	6.13	2,990
2000	8,345.68	6,282	6,189	2,157	6.32	341
2002	17,060.88	12,332	12,149	4,912	6.62	742
2005	4,243.40	2,830	2,788	1,455	7.12	204
2006	88,970.58	57,413	56,561	32,410	7.28	4,452
2007	15,033.08	9,337	9,198	5,835	7.47	781
2008	60,169.50	35,741	35,210	24,960	7.69	3,246
2009	45,698.90	25,765	25,383	20,316	7.93	2,562
2010	19,269.90	10,196	10,045	9,225	8.23	1,121
2011	89,688.37	44,028	43,374	46,314	8.56	5,411
2012	533,695.38	238,722	235,178	298,517	8.96	33,317
2013	8,316.41	3,322	3,273	5,043	9.40	536
2014	25,239.14	8,773	8,643	16,596	9.85	1,685
2015	72,497.85	21,075	20,762	51,736	10.37	4,989
2016	174,873.56	40,186	39,589	135,285	10.89	12,423
2017	358,883.39	58,929	58,054	300,829	11.45	26,273
2018	160,527.14	16,582	16,336	144,191	11.94	12,076
	1,815,141.12	698,719	688,364	1,126,777		115,032

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 6.34

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 AT SEPTEMBER 30, 2019

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	5,080	5,327	1,018	3.80	268
	6,344.73	5,080	5,327	1,018		268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.8	4.22

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 AT SEPTEMBER 30, 2019

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						
1995	111,132.66	107,799	108,054	3,079	0.75	3,079
1996	181,272.53	168,583	168,982	12,291	1.75	7,023
1997	101,958.56	90,743	90,958	11,001	2.75	4,000
1998	191,544.87	162,813	163,198	28,347	3.75	7,559
1999	95,567.74	77,410	77,593	17,975	4.75	3,784
2000	206,628.32	159,104	159,481	47,147	5.75	8,199
2001	194,842.63	142,235	142,572	52,271	6.75	7,744
2002	342,377.53	236,240	236,799	105,579	7.75	13,623
2003	194,692.15	126,550	126,850	67,842	8.75	7,753
2004	407,591.88	248,631	249,219	158,373	9.75	16,243
2005	76,325.20	43,505	43,608	32,717	10.75	3,043
2006	185,927.78	98,542	98,775	87,153	11.75	7,417
2007	597,992.98	293,017	293,711	304,282	12.75	23,865
2008	475,653.28	214,044	214,551	261,102	13.75	18,989
2009	531,371.14	217,862	218,378	312,993	14.75	21,220
2010	339,822.19	125,734	126,031	213,791	15.75	13,574
2011	211,403.92	69,763	69,928	141,476	16.75	8,446
2012	250,479.58	72,639	72,811	177,669	17.75	10,010
2013	446,160.84	111,540	111,804	334,357	18.75	17,832
2014	20,034.77	4,207	4,217	15,818	19.75	801
2017	117,295.27	10,557	10,582	106,713	22.75	4,691
2018	265,359.19	14,595	14,630	250,729	23.62	10,615
2019	859,300.00	8,593	8,613	850,687	24.75	34,371
	6,404,735.01	2,804,706	2,811,345	3,593,390		253,881

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 3.96

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 AT SEPTEMBER 30, 2019

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	45,801	37,726	93,134	9.75	9,552
2018	369,993.12	33,917	27,937	342,056	13.62	25,114
	500,853.37	79,718	65,663	435,190		34,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.6	6.92

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 AT SEPTEMBER 30, 2019

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						
1994	29,079.02	26,433	24,814	4,265	2.53	1,686
1995	33,346.33	30,002	28,164	5,182	2.70	1,919
1996	24,560.89	21,815	20,479	4,082	2.93	1,393
1997	86,886.99	76,165	71,500	15,387	3.13	4,916
1998	62,707.10	54,235	50,913	11,794	3.32	3,552
1999	306,485.32	261,279	245,275	61,210	3.50	17,489
2000	201,494.65	168,732	158,397	43,098	3.74	11,524
2001	59,402.23	48,894	45,899	13,503	3.92	3,445
2002	215,437.57	174,289	163,613	51,825	4.07	12,733
2003	249,163.91	197,188	185,110	64,054	4.28	14,966
2004	404,839.87	313,629	294,418	110,422	4.44	24,870
2005	297,271.37	224,945	211,166	86,105	4.58	18,800
2006	150,524.13	111,087	104,283	46,241	4.70	9,839
2007	258,543.09	185,272	173,924	84,619	4.84	17,483
2008	296,996.93	205,492	192,905	104,092	5.01	20,777
2009	124,754.61	82,862	77,786	46,969	5.18	9,067
2010	16,643.73	10,499	9,856	6,788	5.41	1,255
2011	485,681.04	286,892	269,319	216,362	5.72	37,826
2012	853,166.46	463,952	435,534	417,632	6.08	68,689
2013	346,065.71	168,915	158,568	187,498	6.55	28,626
2014	645,935.48	274,329	257,526	388,409	7.11	54,629
2015	1,014,972.71	359,300	337,292	677,681	7.76	87,330
2016	510,868.14	142,277	133,562	377,306	8.42	44,811
2017	1,848,445.82	365,253	342,880	1,505,566	9.14	164,723
2018	1,507,101.74	185,072	173,736	1,333,366	9.82	135,781
2019	14,417.00	326	306	14,111	10.81	1,305
	10,044,791.84	4,439,134	4,167,225	5,877,567		799,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 7.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	84,099	88,526			
2006	167,181.74	147,677	167,182			
2007	92,571.35	75,600	90,195	2,376	2.75	864
2008	183,961.92	137,971	164,607	19,355	3.75	5,161
2010	105,031.16	64,770	77,274	27,757	5.75	4,827
2011	54,630.13	30,047	35,848	18,782	6.75	2,783
2014	93,646.47	32,776	39,104	54,542	9.75	5,594
2015	55,566.85	15,744	18,783	36,784	10.75	3,422
2016	159,063.40	34,464	41,118	117,945	11.75	10,038
2017	56,540.89	8,481	10,118	46,423	12.75	3,641
2018	12,226.84	1,121	1,337	10,890	13.62	800
2019	978,000.00	16,303	19,451	958,549	14.75	64,986
	2,046,946.29	649,053	753,543	1,293,403		102,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 4.99

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 AT SEPTEMBER 30, 2019

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	851,416	851,300	180,720	1.75	103,269
2012	19,826.01	14,374	14,372	5,454	2.75	1,983
2013	27,319.52	17,075	17,073	10,247	3.75	2,733
2016	184,808.87	60,063	60,054	124,755	6.75	18,482
	1,263,974.13	942,928	942,799	321,175		126,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 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 AT SEPTEMBER 30, 2019

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	12,265	11,806	3,212	2.75	1,168
2009	9,733.27	6,651	6,402	3,331	4.75	701
2010	1,378,346.58	849,985	818,210	560,137	5.75	97,415
2011	3,879,161.82	2,133,539	2,053,780	1,825,382	6.75	270,427
2012	1,518,961.93	734,160	706,714	812,248	7.75	104,806
2013	826,747.38	344,481	331,603	495,144	8.75	56,588
2014	647,291.66	226,552	218,083	429,209	9.75	44,021
2015	1,107,745.80	313,858	302,125	805,621	10.75	74,941
2016	427,284.11	92,580	89,119	338,165	11.75	28,780
2017	637,281.37	95,592	92,018	545,263	12.75	42,766
2018	285,148.36	26,140	25,163	259,985	13.62	19,088
2019	2,480,802.00	41,355	39,809	2,440,993	14.75	165,491
	13,213,522.48	4,877,158	4,694,832	8,518,690		906,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 6.86

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 AT SEPTEMBER 30, 2019

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	2,111,176	2,830,665	14,058,740	15.75	892,618
	16,889,405.25	2,111,176	2,830,665	14,058,740		892,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.8	5.29

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2019

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	92,276.80	87,663	88,534	3,743	0.75	3,743
2006	2,939.36	2,596	2,622	317	1.75	181
2008	4,000.00	3,000	3,030	970	3.75	259
2009	2,782.50	1,901	1,920	862	4.75	181
2011	5,890.03	3,240	3,272	2,618	6.75	388
2018	22,650.00	2,076	2,096	20,554	13.62	1,509
2019	200,000.00	3,334	3,367	196,633	14.75	13,331
	330,538.69	103,810	104,841	225,698		19,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 5.93

**PART VIII. EXPERIENCED AND ESTIMATED
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
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-
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-

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
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-
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-

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
2018 TRANSACTION YEAR				
332.00	76,654.59	104,592.68	421.32	104,171.36-
333.00	192,280.75	39,021.67	54,325.03	15,303.36
334.00	7,210.11			
354.00	2,232.00	20.98	5.69	15.29-
367.00	116,897.71	14,162.23	7.21	14,155.02-
369.00	44,347.75	2,743.65		2,743.65-
371.00	3,136.25	13.17		13.17-
374.02	8.00			
375.00	226,627.87	1,725.42		1,725.42-
376.00	1,501,148.69	4,685,563.25	14,644.26	4,670,918.99-
378.00	192,603.82	40,610.22		40,610.22-
380.00	412,640.98	4,105,146.04	37.41	4,105,108.63-
381.00	447,146.04	1,099.19		1,099.19-
382.00	477,587.01	207,709.91	4,698.81	203,011.10-
385.00	10,402.50	5,340.87		5,340.87-
391.01	7,157.39			
392.02	2,540,083.79		394,115.13	394,115.13
392.03	124,884.14		60,410.00	60,410.00
393.00	7,200.20			
394.00	118,597.17		311.90	311.90
396.00	855,965.99		234,828.49	234,828.49
	7,364,812.75	9,207,749.28	763,805.25	8,443,944.03-
TOTAL	37,484,823.83	34,885,690.92	1,999,375.04	32,886,315.88-