

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES AND EQUITABLE DIVISIONS COMBINED

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF OCTOBER 31, 2020

Prepared by:



*Excellence Delivered **As Promised***

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

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2020 DEPRECIATION STUDY

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RELATED TO GAS PLANT
AS OF OCTOBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



Excellence Delivered *As Promised*

December 31, 2018

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of October 31, 2020. The results of our study as of September 30, 2019 are presented in our report titled "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2019". 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 at October 31, 2020.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:mle

063401.000

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PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-10 summarize the results of the depreciation study as of October 31, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of October 31, 2020, 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 October 31, 2020. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended October 31, 2020. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2015 through 2019.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2015 through 2019, beginning on pages III-2 through III-4.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE GAS PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	5,845,747.33	922,852	4,922,895	146,210	2.50	33.7
	OTHER	5-SQ	56,144,989.09	18,256,666	37,888,333	10,841,789	19.31	3.5
	MAJOR	15-SQ	21,206,323.83	6,561,003	14,645,321	1,415,421	6.67	10.3
	SAP	10-SQ	55,009,193.68	39,571,319	15,437,875	4,581,581	8.33	3.4
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		138,206,263.93	65,311,840	72,894,424	16,985,001	12.29	4.3
PRODUCTION PLANT								
325.01	PRODUCING LANDS	75-R4	75,599.81	14,139	61,461	1,090	1.44	56.4
325.02	PRODUCING LEASEHOLDS	45-L0.5	10,015.91	(177,851)	187,867	10,484	104.67	17.9
325.03	GAS RIGHTS	60-R2.5	20,984.28	18,422	2,562	66	0.31	38.8
325.04	RIGHTS-OF-WAY	70-R2.5	1,629,003.44	983,716	645,287	15,657	0.96	41.2
327.00	FIELD COMPRESSOR STATION EQUIPMENT	45-S0.5	11,355,557.00	3,926,193	7,429,364	285,273	2.51	26.0
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	62,777.57	59,148	3,630	361	0.58	10.1
329.00	OTHER STRUCTURES	60-R2.5	1,923,582.59	906,786	1,016,797	24,644	1.28	41.3
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	30-L0.5	9,221.39	2,950	6,271	1,242	13.47	5.0
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	28-L1	2,984.12	135,196	(132,212)	0	-	-
332.00	FIELD LINES	65-R1.5	66,458,743.09	29,890,075	36,568,666	980,480	1.45	38.1
333.00	FIELD COMPRESSOR STATION EQUIPMENT	40-S1	36,129,141.18	15,335,879	20,793,262	925,296	2.56	22.5
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	6,256,209.34	2,145,037	4,111,172	443,454	7.09	9.3
335.00	DRILLING AND CLEANING EQUIPMENT	10-L0	18,641.92	18,642	0	0	-	-
337.00	OTHER EQUIPMENT	23-L1	107,840.65	70,549	37,292	3,668	3.40	10.2
	TOTAL PRODUCTION PLANT		124,060,302.29	53,328,881	70,731,421	2,671,715	2.15	26.5
UNDERGROUND STORAGE PLANT								
LAND - GAS								
350.11	RIGHTS-OF-WAY	60-L4	13,083.77	(52,904)	65,988	2,524	19.29	26.1
350.21	STRUCTURES AND IMPROVEMENTS	65-R2.5	46,800.39	23,847	22,953	538	1.15	42.7
351.00	WELLS - CONSTRUCTION	60-R2	1,733,971.58	1,115,245	618,727	16,633	0.96	37.2
352.01	WELLS - EQUIPMENT	50-R1.5	782,685.48	816,529	(33,844)	0	-	-
352.02	LEASEHOLDS	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	(91,772)	112,506	5,872	28.32	19.2
352.21	RESERVOIRS	40-SQ	433,138.50	147,271	285,868	9,639	2.23	29.7
352.31	NON-RECOVERABLE NATURAL GAS LINES	37-SQ	205,250.77	205,251	0	0	-	-
353.00	COMPRESSOR STATION EQUIPMENT	50-R2	2,134,446.85	1,284,537	849,910	27,193	1.27	31.3
354.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R2	7,556,584.99	2,194,621	5,361,964	218,157	2.89	24.6
355.00	OTHER 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		13,459,176.04	6,429,466	7,029,711	280,566	2.08	25.1

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 OCTOBER 31, 2020

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF OCTOBER 31, 2020	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
TRANSMISSION PLANT								
365.02	RIGHTS-OF-WAY	75-R4	2,775,328.71	1,583,903	1,191,426	26,996	0.97	44.1
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,341,189.89	808,916	532,274	14,288	1.07	37.3
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2	1,540,139.93	765,765	774,375	21,588	1.40	35.9
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	49,995.58	(62,283)	112,289	24,257	48.52	4.6
367.00	MAINS	80-R2.5	148,893,345.92	54,579,723	94,313,623	1,731,877	1.16	54.5
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,366,541.22	5,032,406	6,334,135	359,997	3.17	17.6
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	33,706,719.58	10,297,271	23,409,449	867,860	2.57	27.0
371.00	OTHER EQUIPMENT	30-R1	2,464,382.60	875,652	1,588,731	88,765	3.60	17.9
	TOTAL TRANSMISSION PLANT		202,137,643.43	73,881,343	128,256,302	3,135,628	1.55	40.9
DISTRIBUTION PLANT								
374.02	RIGHTS-OF-WAY	75-R4	5,722,050.06	2,375,950	3,346,100	72,775	1.27	46.0
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	5,995,071.97	1,998,631	3,996,441	101,537	1.69	39.4
	MAJOR STRUCTURES	90-R1	25,180,024.78	17,282,821	7,897,204	1,080,956	4.29	7.3
	MINOR STRUCTURES	65-R2	277,001.81	6,689	270,313	6,254	2.26	43.2
	TOTAL OTHER		25,457,026.59	17,289,510	8,167,517	1,087,210	4.27	7.5
	TOTAL STRUCTURES AND IMPROVEMENTS		31,452,096.56	19,288,141	12,163,958	1,188,747	3.78	10.2
376.00	MAINS	80-S0	89,778,932.40	51,027,327	38,751,605	944,608	1.05	41.0
	INSTALLATIONS 1970 AND PRIOR	75-R2.5	1,544,550,809.48	381,053,771	1,183,497,038	23,054,004	1.49	51.3
	TOTAL MAINS		1,634,329,741.88	412,081,098	1,222,248,643	23,998,612	1.47	50.9
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	67,674,627.96	27,099,121	40,575,507	1,390,772	2.06	29.2
380.00	SERVICES	53-R2	632,413,944.94	257,018,152	375,395,793	11,798,967	1.87	31.8
381.00	METERS	32-S0.5	126,828,614.38	28,466,508	98,362,106	4,930,168	3.89	20.0
382.00	METER INSTALLATIONS	55-R2	90,344,063.28	37,863,819	52,480,244	1,550,208	1.72	33.9
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47-R0.5	10,644,189.35	4,876,879	5,767,310	224,158	2.11	25.7
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	18-S2.5	14,644,532.28	13,387,293	1,257,239	269,216	1.84	4.7
387.00	OTHER EQUIPMENT	30-R1.5	7,666,770.72	1,932,405	5,734,366	311,886	4.07	18.4
	TOTAL DISTRIBUTION PLANT		2,621,720,633.41	804,389,366	1,817,331,266	45,736,509	1.74	39.7
GENERAL PLANT								
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	60-R3	52,996.00	36,610	16,386	554	1.05	29.6
390.00	STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE	55-R1.5 75-R0.5	9,289,656.21 5,462,726.17	2,732,585 3,053,505	6,557,071 2,409,221	186,039 56,386	2.00 1.03	35.2 42.7
	TOTAL STRUCTURES AND IMPROVEMENTS		14,752,382.38	5,786,090	8,966,292	242,425	1.64	37.0

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 OCTOBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	(7)÷(6)÷(3)	COMPOSITE REMAINING LIFE (8)÷(6)÷(6)
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,620,211.43	599,049	2,021,162	158,336	6.04	12.8
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	6,819,680.30	2,281,327	4,538,353	1,429,856	20.97	3.2
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	648,058.05	184,517	463,541	84,214	12.99	5.5
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	132,056.54	124,580	7,477	5,431	4.11	1.4
	TRUCKS	12-L2	62,934,783.62	25,486,709	37,448,075	5,287,344	8.40	7.1
	TRAILERS	18-L1.5	1,815,141.12	796,767	1,018,374	108,808	5.99	9.4
	DUAL FUEL KITS	13-S0	6,344.73	5,617	728	212	3.34	3.4
	TOTAL TRANSPORTATION EQUIPMENT		64,888,326.01	26,413,673	38,474,654	5,401,795	8.32	7.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	6,971,602.35	2,987,204	3,984,398	275,152	3.95	14.5
394.01	DUAL FUEL STATIONS	15-SQ	500,853.37	103,210	397,643	34,617	6.91	11.5
396.00	POWER OPERATED EQUIPMENT	14-L2	8,956,063.84	3,927,845	5,028,219	724,193	8.09	6.9
397.00	COMMUNICATION EQUIPMENT	15-SQ	3,192,420.75	806,633	2,385,788	186,703	5.85	12.8
397.01	COMMUNICATION EQUIPMENT - RADIO	10-SQ	1,263,974.13	1,079,866	184,108	91,971	7.28	2.0
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	15,292,922.48	5,747,328	9,545,594	1,041,763	6.81	9.2
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	16,889,405.25	3,798,569	13,090,836	892,354	5.28	14.7
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	238,261.89	30,835	207,427	16,333	6.86	12.7
	TOTAL GENERAL PLANT		143,087,158.23	53,782,756	89,304,401	10,580,266	7.39	8.4
	TOTAL DEPRECIABLE GAS PLANT		3,242,671,177.33	1,057,123,652	2,185,547,525	79,388,675	2.45	27.5
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		49,770.42					
325.05	LAND		90,854.48	(6,806)				
350.12	LAND - OTHER		13,542.86					
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,208,511.18	(2,327)				
389.01	LAND AND LAND RIGHTS - LAND		186,068.41					
	TOTAL NONDEPRECIABLE GAS PLANT		1,810,136.47	(9,133)				
	TOTAL GAS PLANT		3,244,481,313.80	1,057,114,519	2,185,547,525	79,388,675		

* 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 OCTOBER 31, 2020 OF BOOK RESERVE AS OF SEPTEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AS OF		ANNUAL ACCURAL	AMORTIZATION OF		PROJECTED RETIREMENTS +	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	TRANSFERS AND ADJUSTMENTS =	BOOK RESERVE AS OF	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	SEPTEMBER 30, 2019	(2)		(3)	(4)						
DEPRECIABLE PLANT											
303.00 MISCELLANEOUS INTANGIBLE PLANT	50,898,887	16,727,999				2,315,046				65,311,840	45.92
325.01 PRODUCING LANDS	12,951	1,188								14,139	17.13
325.02 PRODUCING LEASEHOLDS	(189,791)	11,940								(177,851)	(1,894.90)
325.03 GAS RIGHTS	18,349	73								18,422	87.44
325.04 RIGHTS-OF-WAY	956,598	17,118								983,716	99.34
325.05 LAND	(4,247)	18								(4,229)	(4.55)
327.00 FIELD COMPRESSOR STATION EQUIPMENT	3,608,805	317,388				2,578				3,926,193	31.78
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	58,713	435				1,191				59,148	93.53
329.00 OTHER STRUCTURES	881,087	26,890								906,786	45.78
331.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	1,277	1,673								2,950	13.85
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	135,196									135,196	4,500.51
332.00 FIELD LINES	29,146,303	960,783		58,013		240,355	52	34,722		29,890,075	46.95
333.00 FIELD COMPRESSOR STATION EQUIPMENT	15,094,230	1,068,661		(4,054)		769,123	26,105	19,960		15,335,879	41.23
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	1,830,540	343,481		1,759		22,561	8,082	8,082		2,145,037	44.96
335.00 DRILLING AND CLEANING EQUIPMENT	18,642									18,642	100.00
337.00 OTHER EQUIPMENT	66,191	4,358								70,549	61.38
350.11 LAND - GAS	(55,640)	2,736								(52,904)	(425.26)
350.21 RIGHTS-OF-WAY	23,259	588								23,847	48.70
351.00 STRUCTURES AND IMPROVEMENTS	1,113,139	18,117				16,011				1,115,245	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	287,965									287,965	177.58
352.12 STORAGE RIGHTS	(98,443)									(91,772)	(474.79)
352.21 RESERVOIRS	136,807	6,671								142,478	31.59
352.31 NON-RECOVERABLE NATURAL GAS	205,251	10,464								205,251	100.00
353.00 LINES	1,250,428	30,060		4,048		8,928	6,353	35,618		1,284,537	58.58
354.00 COMPRESSOR STATION EQUIPMENT	1,970,805	242,458		17,552						2,194,621	26.05
355.00 MEASURING AND REGULATING STATION EQUIPMENT	76,419									76,419	100.88
357.00 OTHER EQUIPMENT	32,159									32,159	106.54
365.02 RIGHTS-OF-WAY	1,554,739	29,164								1,583,903	56.02
366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	793,369	15,547								808,916	59.15
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	746,700	23,728				4,663				765,765	48.34
366.03 STRUCTURES AND IMPROVEMENTS - OTHER	(92,395)	30,103								(62,293)	(184.81)
367.00 MAINS	53,033,205	1,788,010		5,644		239,602	1,280	8,815		54,579,723	37.70
368.00 COMPRESSOR STATION EQUIPMENT	4,649,268	403,012				19,874				5,032,406	40.83
369.00 MEASURING AND REGULATING STATION EQUIPMENT	9,535,127	948,477		22,720		177,391		31,662		10,287,271	29.68
371.00 OTHER EQUIPMENT	784,646	103,582		123		12,545		154		875,662	31.68
374.01 LAND AND LAND RIGHTS - LAND	(2,295)					32				(2,327)	(.19)
374.02 RIGHTS-OF-WAY	2,297,044	79,346		(440)						2,375,950	40.14
375.00 STRUCTURES AND IMPROVEMENTS	18,467,387	966,292		1,077		144,781		1,824		19,286,141	62.91
376.00 MAINS	389,895,176	24,485,453		4,065,412		2,080,733	11,890	4,296,099		412,081,098	26.29
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	25,995,250	1,467,563		36,799		354,993		45,498		27,099,121	40.31
380.00 SERVICES	246,009,141	12,156,158		3,686,435		403,561	10	4,430,032		257,018,152	41.89
381.00 METERS	25,832,217	4,422,141		284		1,787,854		280		28,666,508	27.89
382.00 METER INSTALLATIONS	36,675,878	1,565,075		207,539		375,211	1,295	210,757		37,963,819	43.81
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	13,050,957	262,270		1,641		41,610		1,583		13,387,299	69.12
386.00 OTHER PROPERTY ON CUSTOMER PREMISES	2,738,218	336,336								1,932,405	31.82
389.02 LAND RIGHTS AND RIGHTS-OF-WAY	36,001	609				1,139,893				36,610	67.93
390.00 STRUCTURES AND IMPROVEMENTS - OWNED	2,561,837	209,767				39,019				2,732,585	27.46
390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	9,989,767	63,738		(2,313)						3,053,505	54.88
391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	431,616	169,746								599,049	16.47
391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,295,236	1,668,170				1,682,079				2,281,327	33.78
391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,234,163	231,557				2,281,203				184,517	76.27

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 2. BRING FORWARD TO OCTOBER 31, 2020 OF BOOK RESERVE AS OF SEPTEMBER 30, 2019

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	BOOK RESERVE AS OF SEPTEMBER 30, 2019	+ ANNUAL ACCRUAL	+ AMORTIZATION OF NET SALVAGE	- RETIREMENTS	+ PROJECTED GROSS SALVAGE	- PROJECTED COST OF REMOVAL	+ TRANSFERS AND ADJUSTMENTS	BOOK RESERVE AS OF OCTOBER 31, 2020	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES	108,678	17,783	(1,880)					124,580	82.30
392.02 TRANSPORTATION EQUIPMENT - TRUCKS	22,807,383	5,267,468	(302,784)		400,381			25,486,709	41.08
392.03 TRANSPORTATION EQUIPMENT - TRAILERS	688,364	124,670	(16,267)					796,767	37.92
392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS	5,327	290						5,617	83.96
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,811,345	286,922	(95)		164			2,987,204	43.89
394.01 DUAL FUEL STATIONS	65,663	37,547						103,210	13.11
396.00 POWER OPERATED EQUIPMENT	4,167,225	819,234	(98,931)		129,025			3,927,845	41.49
397.00 COMMUNICATION EQUIPMENT	753,543	141,616						895,159	36.81
397.01 COMMUNICATION EQUIPMENT - RADIO	942,789	137,067						1,079,856	74.59
397.02 COMMUNICATION EQUIPMENT - TELEPHONE	4,694,832	1,059,252	(6,756)					5,747,328	35.53
397.03 COMMUNICATION EQUIPMENT - MICROWAVE	2,830,665	967,904						3,798,569	16.76
398.00 MISCELLANEOUS EQUIPMENT	104,841	18,270			92,277			30,835	31.72
TOTAL GAS PLANT	995,841,794	80,371,066	7,675,545	18,227,349	578,555	9,125,094	0	1,057,114,519	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED OCTOBER 31, 2020

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2019	ORIGINAL COST AS OF OCTOBER 31, 2020	ANNUAL ACCRUAL RATE	13 MONTHS ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE GAS PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	110,845,826.33	138,206,263.93	12.40	16,727,999
TOTAL INTANGIBLE PLANT		110,845,826.33	138,206,263.93		16,727,999
PRODUCTION PLANT					
325.01	PRODUCING LANDS	75,599.81	75,599.81	1.45	1,188
325.02	PRODUCING LEASEHOLDS	10,015.91	10,015.91	110.04	11,940
325.03	GAS RIGHTS	20,984.28	20,984.28	0.32	73
325.04	RIGHTS-OF-WAY	1,629,003.44	1,629,003.44	0.97	17,118
327.00	FIELD COMPRESSOR STATION EQUIPMENT	11,355,557.00	11,355,557.00	2.58	317,388
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	62,777.57	62,777.57	0.64	435
329.00	OTHER STRUCTURES	1,924,773.59	1,923,582.59	1.29	26,890
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	9,221.39	9,221.39	16.75	1,673
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,984.12	2,984.12	-	0
332.00	FIELD LINES	62,074,098.09	66,458,743.09	1.38	960,783
333.00	FIELD COMPRESSOR STATION EQUIPMENT	36,612,264.18	36,129,141.18	2.56	1,008,681
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	4,071,470.34	6,256,209.34	6.14	343,481
335.00	DRILLING AND CLEANING EQUIPMENT	18,641.92	18,641.92	-	0
337.00	OTHER EQUIPMENT	107,840.65	107,840.65	3.73	4,358
TOTAL PRODUCTION PLANT		117,975,232.29	124,060,302.29		2,694,008
UNDERGROUND STORAGE PLANT					
350.11	LAND - GAS	13,083.77	13,083.77	19.30	2,736
350.21	RIGHTS-OF-WAY	46,800.39	46,800.39	1.16	588
351.00	STRUCTURES AND IMPROVEMENTS	1,749,982.58	1,733,971.58	0.96	18,117
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	29.70	6,671
352.21	RESERVOIRS	433,138.50	433,138.50	2.23	10,464
352.31	NON-RECOVERABLE NATURAL GAS	205,250.77	205,250.77	-	0
353.00	LINES	2,134,446.85	2,134,446.85	1.30	30,060
354.00	COMPRESSOR STATION EQUIPMENT	7,565,512.99	7,556,584.99	2.96	242,458
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		13,484,115.04	13,459,176.04		311,093
TRANSMISSION PLANT					
365.02	RIGHTS-OF-WAY	2,775,328.71	2,775,328.71	0.97	29,164
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,341,189.89	1,341,189.89	1.07	15,547
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,544,802.93	1,540,139.93	1.42	23,728
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	49,995.58	49,995.58	55.58	30,103
367.00	MAINS	140,662,947.92	148,893,345.92	1.14	1,788,010
368.00	COMPRESSOR STATION EQUIPMENT	11,386,415.22	11,366,541.22	3.27	403,012
369.00	MEASURING AND REGULATING STATION EQUIPMENT	32,121,610.58	33,706,719.58	2.66	948,477
371.00	OTHER EQUIPMENT	2,476,927.60	2,464,382.60	3.87	103,582
TOTAL TRANSMISSION PLANT		192,359,218.43	202,137,643.43		3,341,623
DISTRIBUTION PLANT					
374.02	RIGHTS-OF-WAY	5,722,050.06	5,722,050.06	1.28	79,346
375.00	STRUCTURES AND IMPROVEMENTS	29,004,889.56	31,452,098.56	2.95	966,292
376.00	MAINS	1,483,181,474.88	1,634,329,741.88	1.45	24,485,453
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	64,488,620.96	67,674,627.96	2.05	1,467,563
380.00	SERVICES	587,267,505.94	632,413,944.94	1.84	12,156,158
381.00	METERS	92,632,468.38	126,828,614.38	3.72	4,422,141
382.00	METER INSTALLATIONS	83,714,274.28	90,344,063.28	1.66	1,565,075
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	10,685,799.35	10,644,189.35	2.27	262,270
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,644,532.28	14,644,532.28	2.12	336,336
387.00	OTHER EQUIPMENT	8,606,663.72	7,666,770.72	3.79	334,080
TOTAL DISTRIBUTION PLANT		2,379,948,279.41	2,621,720,633.41		46,074,713

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR
THE THIRTEEN MONTHS ENDED OCTOBER 31, 2020

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2019	ORIGINAL COST AS OF OCTOBER 31, 2020	ANNUAL ACCRUAL RATE	13 MONTHS ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	*(5)
GENERAL PLANT					
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	52,996.00	52,996.00	1.06	609
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	9,328,675.21	9,289,656.21	2.08	209,767
	LEASED - NORTH SHORE	5,447,726.17	5,462,726.17	1.08	63,738
	TOTAL STRUCTURES AND IMPROVEMENTS	14,776,401.38	14,752,382.38		273,505
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,620,211.43	2,620,211.43	5.98	169,746
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	6,795,259.37	6,819,680.30	22.62	1,668,170
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,929,260.99	648,058.05	11.95	231,557
392.00	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	132,056.54	132,056.54	12.43	17,783
	TRUCKS	55,512,922.62	62,934,783.62	8.21	5,267,468
	TRAILERS	1,815,141.12	1,815,141.12	6.34	124,670
	DUAL FUEL KITS	6,344.73	6,344.73	4.22	290
	TOTAL TRANSPORTATION EQUIPMENT	57,466,465.01	64,888,326.01		5,410,211
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6,404,735.01	6,971,602.35	3.96	286,922
394.01	DUAL FUEL STATIONS	500,853.37	500,853.37	6.92	37,547
396.00	POWER OPERATED EQUIPMENT	10,044,791.84	8,956,063.84	7.96	819,254
397.00	COMMUNICATION EQUIPMENT	2,046,946.29	3,192,420.75	4.99	141,616
397.01	COMMUNICATION EQUIPMENT - RADIO	1,263,974.13	1,263,974.13	10.01	137,067
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	13,213,522.48	15,292,922.48	6.86	1,059,252
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	16,889,405.25	16,889,405.25	5.29	967,904
398.00	MISCELLANEOUS EQUIPMENT	330,538.69	238,261.89	5.93	18,270
	TOTAL GENERAL PLANT	136,335,361.24	143,087,158.23		11,221,630
	TOTAL DEPRECIABLE GAS PLANT	2,949,948,032.74	3,242,671,177.33		80,371,066

* 13 - MONTH TOTAL BASED ON MONTHLY AVERAGES.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
325.05	86										(86)	(17)
332.00	21,958		49,268		5,292	40,338	421	104,593	180	62,405	(277,961)	(55,592)
333.00			2,021			6,076	54,325	39,022	25,212	19,481	20,250	4,050
334.00			14,791			1,860				7,927	(9,948)	(1,990)
353.00	2,034						6	21	18,293	78,005	(18,685)	(3,737)
354.00	7,942						7	14,162	2,852	9,157	(59,727)	(11,945)
367.00			1,170			67,743		2,744		35,572	(28,402)	(5,680)
369.00											(107,228)	(21,446)
371.00								13		319	(332)	(66)
374.02											2,030	406
375.00			2,030								2,030	406
376.00	2,921	2,908,543	17,327	2,609,529	8,190	4,619,315	14,644	1,725	11,349	2,847	(4,573)	(915)
378.00		4,840		90,819		90,819		4,685,563		4,331,222	(19,099,741)	(3,819,948)
380.00		2,882,198		3,299,077		3,323,727	37	4,106,146	10	42,779	(179,048)	(35,810)
381.00								1,099		275	(17,483,090)	(3,496,618)
382.00		210,568		184,575		153,359	4,699	207,710	1,270	206,400	(1,374)	(275)
385.00		1,047						5,341		1,540	(956,643)	(191,329)
391.01	10,560										(7,928)	(1,586)
392.01	2,167										10,560	2,112
392.02	235,024										8,510	1,702
392.03	1,460										1,444,270	288,854
394.00	48,665										73,712	14,742
396.00	25,640										477	95
397.02											456,413	91,283
TOTAL	326,437	5,839,216	178,861	6,160,430	319,418	8,303,237	763,805	9,207,749	605,666	8,870,918	(36,187,564)	(7,237,474)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4
			(2) -	(3)		TOTAL (6)
			(4)			
1874	5	5				0.0
1875	10,990	10,990				0.0
1876	935	934		1	1	0.0
1877	121	121			1	0.0
1881	12	12			1	0.0
1885	29,167	29,167			1	0.0
1886	4,788	4,787		1	2	0.0
1887	14,775	14,775			2	0.0
1888	15,568	15,568			2	0.0
1889	26,260	26,163		97	99	0.0
1890	44,025	43,647		378	477	0.0
1891	53,421	53,008		413	890	0.0
1892	14,049	14,049			890	0.0
1893	19,712	19,697		15	905	0.0
1894	26,453	26,353		100	1,005	0.0
1895	8,870	8,850		20	1,025	0.0
1896	39,437	38,360		1,077	2,102	0.0
1897	23,817	6,788		17,029	19,131	0.0
1898	31,335	31,313		22	19,153	0.0
1899	92,693	91,233		1,460	20,613	0.0
1900	1,371,334	1,289,223		82,111	102,724	0.0
1901	254,475	240,120		14,355	117,079	0.0
1902	465,407	448,484		16,923	134,002	0.0
1903	313,413	301,243		12,170	146,172	0.0
1904	149,378	142,010		7,368	153,540	0.0
1905	238,869	229,959		8,910	162,450	0.0
1906	199,293	188,952		10,341	172,791	0.0
1907	186,997	179,479		7,518	180,309	0.0
1908	182,060	172,495		9,565	189,874	0.0
1909	78,741	72,911		5,830	195,704	0.0
1910	123,687	115,796		7,891	203,595	0.0
1911	85,443	77,447		7,996	211,591	0.0
1912	111,934	101,087		10,847	222,438	0.0
1913	273,550	248,678		24,872	247,310	0.0
1914	282,689	260,258		22,431	269,741	0.0
1915	125,497	111,210		14,287	284,028	0.0
1916	102,523	92,058		10,465	294,493	0.0
1917	152,084	143,066		9,018	303,511	0.0
1918	109,337	97,538		11,799	315,310	0.0
1919	106,012	97,104		8,908	324,218	0.0
1920	75,292	71,181		4,111	328,329	0.0
1921	129,170	111,659		17,511	345,840	0.0
1922	214,447	203,637		10,810	356,650	0.0
1923	223,180	201,998		21,182	377,832	0.0
1924	332,409	302,769		29,640	407,472	0.0
1925	443,037	386,792		56,245	463,717	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 OCTOBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
			(4)			
1926	264,483	225,712	38,771		502,488	0.0
1927	373,294	325,115	48,179		550,667	0.0
1928	311,114	262,302	48,812		599,479	0.0
1929	291,543	251,560	39,983		639,462	0.0
1930	359,074	308,986	50,088		689,550	0.0
1931	286,009	238,000	48,009		737,559	0.0
1932	185,647	151,761	33,886		771,445	0.0
1933	117,238	101,544	15,694		787,139	0.0
1934	90,380	79,371	11,009		798,148	0.0
1935	111,529	92,349	19,180		817,328	0.0
1936	168,204	141,836	26,368		843,696	0.0
1937	312,940	249,245	63,695		907,391	0.0
1938	365,227	305,184	60,043		967,434	0.0
1939	488,459	394,894	93,565		1,060,999	0.0
1940	621,604	465,141	156,463		1,217,462	0.1
1941	873,022	676,100	196,922		1,414,384	0.1
1942	491,246	405,296	85,950		1,500,334	0.1
1943	313,952	280,385	33,567		1,533,901	0.1
1944	475,462	402,610	72,852		1,606,753	0.1
1945	341,091	280,374	60,717		1,667,470	0.1
1946	609,090	460,345	148,745		1,816,215	0.1
1947	835,293	655,830	179,463		1,995,678	0.1
1948	1,614,269	1,395,704	218,565		2,214,243	0.1
1949	2,640,719	2,187,272	453,447		2,667,690	0.1
1950	3,214,085	2,674,545	539,540		3,207,230	0.1
1951	2,656,668	1,858,863	797,805		4,005,035	0.2
1952	4,195,048	3,175,625	1,019,423		5,024,458	0.2
1953	3,716,530	2,645,285	1,071,245		6,095,703	0.3
1954	2,388,058	1,801,175	586,883		6,682,586	0.3
1955	3,503,045	2,485,020	1,018,025		7,700,611	0.4
1956	3,830,760	2,659,694	1,171,066		8,871,677	0.4
1957	4,822,738	3,515,867	1,306,871		10,178,548	0.5
1958	5,702,205	3,883,802	1,818,403		11,996,951	0.5
1959	7,473,807	5,227,622	2,246,185		14,243,136	0.7
1960	5,624,559	3,920,459	1,704,100		15,947,236	0.7
1961	7,818,785	5,437,672	2,381,113		18,328,349	0.8
1962	6,963,323	4,805,213	2,158,110		20,486,459	0.9
1963	7,176,811	5,039,115	2,137,696		22,624,155	1.0
1964	8,088,633	5,599,546	2,489,087		25,113,242	1.1
1965	7,780,718	5,089,211	2,691,507		27,804,749	1.3
1966	8,801,481	5,708,363	3,093,118		30,897,867	1.4
1967	9,279,892	5,733,791	3,546,101		34,443,968	1.6
1968	11,094,655	7,002,285	4,092,370		38,536,338	1.8
1969	9,928,104	6,277,246	3,650,858		42,187,196	1.9
1970	8,792,592	5,595,592	3,197,000		45,384,196	2.1
1971	12,311,517	8,768,820	3,542,697		48,926,893	2.2

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	16,697,586	11,463,418	5,234,168		54,161,061	2.5
1973	16,751,223	11,162,476	5,588,747		59,749,808	2.7
1974	14,795,692	9,825,375	4,970,317		64,720,125	3.0
1975	10,714,920	7,219,746	3,495,174		68,215,299	3.1
1976	9,998,959	6,763,261	3,235,698		71,450,997	3.3
1977	16,276,982	10,508,169	5,768,813		77,219,810	3.5
1978	22,400,850	14,967,846	7,433,004		84,652,814	3.9
1979	21,847,799	13,761,429	8,086,370		92,739,184	4.2
1980	25,022,754	15,119,218	9,903,536		102,642,720	4.7
1981	37,556,590	22,497,478	15,059,112		117,701,832	5.4
1982	29,222,057	17,465,609	11,756,448		129,458,280	5.9
1983	20,021,149	13,438,399	6,582,750		136,041,030	6.2
1984	29,794,556	20,004,143	9,790,413		145,831,443	6.7
1985	42,068,734	26,849,973	15,218,761		161,050,204	7.4
1986	27,848,978	17,052,390	10,796,588		171,846,792	7.9
1987	46,711,028	28,960,449	17,750,579		189,597,371	8.7
1988	35,198,265	21,482,772	13,715,493		203,312,864	9.3
1989	32,267,052	18,619,254	13,647,798		216,960,662	9.9
1990	45,023,874	25,716,068	19,307,806		236,268,468	10.8
1991	41,919,164	23,210,651	18,708,513		254,976,981	11.7
1992	49,480,424	26,812,055	22,668,369		277,645,350	12.7
1993	38,351,769	20,142,080	18,209,689		295,855,039	13.5
1994	43,251,256	22,321,627	20,929,629		316,784,668	14.5
1995	43,393,539	21,645,686	21,747,853		338,532,521	15.5
1996	33,729,009	16,420,459	17,308,550		355,841,071	16.3
1997	48,218,910	23,092,391	25,126,519		380,967,590	17.4
1998	28,529,056	13,598,155	14,930,901		395,898,491	18.1
1999	35,519,060	16,304,787	19,214,273		415,112,764	19.0
2000	26,188,295	10,833,608	15,354,687		430,467,451	19.7
2001	47,266,249	19,461,668	27,804,581		458,272,032	21.0
2002	61,356,851	24,444,797	36,912,054		495,184,086	22.7
2003	54,779,862	20,292,585	34,487,277		529,671,363	24.2
2004	63,198,816	22,036,016	41,162,800		570,834,163	26.1
2005	90,303,515	38,826,872	51,476,643		622,310,806	28.5
2006	68,833,036	22,407,603	46,425,433		668,736,239	30.6
2007	62,267,927	19,342,037	42,925,890		711,662,129	32.6
2008	62,115,648	19,365,445	42,750,203		754,412,332	34.5
2009	70,427,249	19,810,084	50,617,165		805,029,497	36.8
2010	60,868,421	15,118,193	45,750,228		850,779,725	38.9
2011	113,194,956	51,207,237	61,987,719		912,767,444	41.8
2012	112,649,932	26,339,053	86,310,879		999,078,323	45.7
2013	73,081,460	13,767,527	59,313,933	1,058,392,256		48.4
2014	93,680,300	19,189,692	74,490,608	1,132,882,864		51.8
2015	114,332,456	21,639,270	92,693,186	1,225,576,050		56.1
2016	113,419,963	19,859,057	93,560,906	1,319,136,956		60.4
2017	193,751,710	25,916,989	167,834,721	1,486,971,677		68.0

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	142,436,395	12,250,784	130,185,611	1,617,157,288	74.0
2019	280,467,432	16,828,866	263,638,566	1,880,795,854	86.1
2020	310,947,884	6,196,204	304,751,680	2,185,547,534	100.0
SUBTOTAL	3,242,671,186	1,057,123,652	2,185,547,534		
NONDEPRECIABLE	1,810,136	(9,133)	1,819,269		
TOTAL	3,244,481,322	1,057,114,519	2,187,366,803		

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	925,557	922,852	4,922,895	33.67	146,210
	5,845,747.33	925,557	922,852	4,922,895		146,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.7	2.50

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2016	6,228,589.56	5,398,132	5,382,356	846,234	0.67	846,234
2017	5,946,168.54	3,964,132	3,952,547	1,993,622	1.67	1,193,786
2018	4,392,275.99	2,159,550	2,153,239	2,239,037	2.54	881,511
2019	19,037,481.50	5,076,725	5,061,888	13,975,594	3.67	3,808,064
2020	20,540,483.50	1,711,638	1,706,636	18,833,848	4.58	4,112,194
	56,144,999.09	18,310,177	18,256,666	37,888,333		10,841,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 19.31

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	1,885,470	1,879,960	2,585,651	8.67	298,230
2015	12,305,739.65	4,375,429	4,362,641	7,943,099	9.67	821,417
2016	519,278.52	150,014	149,576	369,703	10.67	34,649
2017	221,052.47	49,122	48,978	172,074	11.67	14,745
2019	287,392.00	25,546	25,471	261,921	13.67	19,160
2020	3,407,250.00	94,653	94,377	3,312,873	14.58	227,220
	21,206,323.83	6,580,234	6,561,003	14,645,321		1,415,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 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 AS OF OCTOBER 31, 2020

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	28,317,912	28,235,154	2,105,574	0.67	2,105,574
2012	3,575,806.18	2,979,827	2,971,118	604,688	1.67	362,089
2013	158,350.06	116,123	115,784	42,566	2.67	15,942
2014	4,827,074.27	3,057,131	3,048,197	1,778,877	3.67	484,708
2015	6,922,317.29	3,691,879	3,681,089	3,241,228	4.67	694,053
2016	2,548,454.25	1,104,322	1,101,095	1,447,359	5.67	255,266
2017	301,381.45	100,459	100,165	201,216	6.67	30,167
2019	607,332.00	80,976	80,739	526,593	8.67	60,737
2020	5,727,750.00	238,675	237,978	5,489,772	9.58	573,045
	55,009,193.68	39,687,304	39,571,319	15,437,875		4,581,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 8.33

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	523	478	185	15.81	12
1983	5,657.27	2,894	2,646	3,011	35.66	84
2008	69,279.99	12,048	11,015	58,265	58.59	994
	75,599.81	15,465	14,139	61,461		1,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					56.4	1.44

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	363-	376	8.34	45
1897	620.75	495	16,321-	16,942	9.13	1,856
1901	339.97	268	8,836-	9,176	9.55	961
1909	45.50	35	1,154-	1,200	10.37	116
1915	25.11	19	626-	651	11.05	59
1917	2.75	2	66-	69	11.29	6
1919	56.45	42	1,385-	1,441	11.54	125
1931	44.62	31	1,022-	1,067	13.30	80
1937	39.01	27	890-	929	14.33	65
1941	194.18	129	4,253-	4,447	15.08	295
1943	58.38	38	1,253-	1,311	15.47	85
1946	4.87	3	99-	104	16.08	6
1947	22.60	14	462-	485	16.28	30
1948	100.00	63	2,077-	2,177	16.49	132
1950	70.00	44	1,451-	1,521	16.92	90
1955	8.17	5	165-	173	18.05	10
1956	95.00	56	1,846-	1,941	18.29	106
1957	187.00	110	3,627-	3,814	18.52	206
1958	235.50	137	4,517-	4,752	18.76	253
1959	50.00	29	956-	1,006	19.01	53
1960	81.57	47	1,550-	1,632	19.25	85
1961	330.41	187	6,166-	6,496	19.50	333
1965	50.50	27	890-	940	20.53	46
1966	37.55	20	659-	697	20.80	34
1968	218.17	115	3,792-	4,010	21.34	188
1970	23.61	12	396-	420	21.89	19
1971	728.26	369	12,167-	12,895	22.17	582
1972	2,601.99	1,303	42,963-	45,565	22.46	2,029
1973	116.76	58	1,912-	2,029	22.75	89
1974	969.05	473	15,596-	16,565	23.04	719
1975	72.25	35	1,154-	1,226	23.34	53
1977	1,441.00	674	22,223-	23,664	23.94	988
1978	765.00	353	11,639-	12,404	24.25	512
1979	82.70	38	1,253-	1,336	24.56	54
1980	91.23	41	1,352-	1,443	24.88	58
1982	193.00	84	2,770-	2,963	25.52	116
	10,015.91	5,394	177,851-	187,867		10,484
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.9	104.67

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,847	1,969			
1924	25.41	24	25			
1927	43.28	40	43			
1938	1,018.56	898	1,019			
1948	385.48	323	385			
1959	410.49	316	410			
1974	3,366.13	2,137	3,366			
1976	518.00	318	518			
1980	1,507.30	856	1,507			
1981	923.36	514	923			
2005	9,119.74	2,587	6,559	2,561	38.72	66
	20,984.28	11,558	18,422	2,562		66
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.8	0.31

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,873	1,873			
1891	1,372.99	1,369	1,373			
1892	924.40	919	924			
1893	699.05	692	699			
1894	3,023.40	2,983	3,023			
1895	218.54	215	219			
1896	1,259.83	1,234	1,260			
1897	1,642.16	1,602	1,642			
1898	1,409.64	1,370	1,410			
1899	2,897.90	2,805	2,898			
1900	2,874.97	2,771	2,875			
1901	10,007.57	9,609	10,008			
1902	4,457.09	4,262	4,457			
1903	7,504.57	7,147	7,505			
1904	5,966.84	5,658	5,967			
1905	9,920.15	9,369	9,920			
1906	6,726.76	6,328	6,727			
1907	4,784.95	4,484	4,785			
1908	3,068.84	2,865	3,069			
1909	6,824.39	6,349	6,824			
1910	3,360.27	3,115	3,360			
1911	2,637.18	2,436	2,637			
1912	5,250.72	4,834	5,251			
1913	3,998.45	3,669	3,998			
1914	5,211.01	4,766	5,211			
1915	3,526.25	3,214	3,526			
1916	9,327.91	8,472	9,328			
1917	11,339.21	10,264	11,339			
1918	5,939.02	5,357	5,939			
1919	10,034.15	9,019	10,034			
1920	8,068.68	7,226	8,069			
1921	9,874.37	8,811	9,874			
1922	13,323.29	11,846	13,323			
1923	12,530.40	11,098	12,530			
1924	23,943.35	21,128	23,943			
1925	11,074.30	9,734	11,074			
1926	10,137.05	8,876	10,137			
1927	11,336.06	9,887	11,336			
1928	3,835.08	3,331	3,835			
1929	3,297.79	2,853	3,298			
1930	7,617.74	6,561	7,618			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	311	362			
1932	666.58	569	667			
1933	1,250.79	1,063	1,251			
1934	192.41	163	192			
1935	1,203.89	1,014	1,204			
1936	3,095.27	2,593	3,095			
1937	896.03	747	896			
1938	3,164.87	2,623	3,165			
1939	2,701.60	2,227	2,702			
1940	3,447.99	2,826	3,448			
1941	4,750.60	3,870	4,751			
1942	8,460.29	6,849	8,460			
1943	7,793.53	6,269	7,794			
1944	6,457.05	5,159	6,457			
1945	4,195.91	3,329	4,196			
1946	3,848.61	3,032	3,849			
1947	1,792.72	1,402	1,793			
1948	2,046.38	1,588	2,035	11	15.69	1
1949	1,945.89	1,497	1,919	27	16.13	2
1950	1,033.21	789	1,011	22	16.57	1
1951	6,743.01	5,103	6,540	203	17.03	12
1952	5,227.54	3,920	5,024	204	17.51	12
1953	3,419.00	2,540	3,255	164	17.99	9
1954	4,135.13	3,043	3,900	235	18.49	13
1955	3,153.08	2,297	2,944	209	19.00	11
1956	13,433.71	9,686	12,414	1,020	19.53	52
1957	5,931.14	4,231	5,423	508	20.06	25
1958	7,746.35	5,466	7,006	740	20.61	36
1959	8,167.31	5,697	7,302	865	21.17	41
1960	3,263.45	2,250	2,884	379	21.73	17
1961	4,069.92	2,773	3,554	516	22.31	23
1962	5,795.30	3,899	4,997	798	22.91	35
1963	5,947.65	3,950	5,063	885	23.51	38
1964	7,158.88	4,692	6,014	1,145	24.12	47
1965	5,532.56	3,577	4,584	949	24.74	38
1966	11,080.22	7,064	9,054	2,026	25.37	80
1967	5,622.33	3,533	4,528	1,094	26.01	42
1968	3,247.97	2,010	2,576	672	26.67	25
1969	4,053.75	2,471	3,167	887	27.33	32
1970	26,155.09	15,697	20,118	6,037	27.99	216
1971	51,947.30	30,671	39,310	12,637	28.67	441
1972	27,208.63	15,797	20,246	6,963	29.36	237
1973	21,080.78	12,031	15,420	5,661	30.05	188
1974	11,679.68	6,547	8,391	3,289	30.76	107

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	8,606	11,030	4,606	31.47	146
1976	24,795.30	13,397	17,170	7,625	32.18	237
1977	9,701.66	5,141	6,589	3,113	32.91	95
1978	12,975.14	6,740	8,638	4,337	33.64	129
1979	18,968.48	9,652	12,371	6,597	34.38	192
1980	8,113.79	4,042	5,180	2,934	35.13	84
1981	16,632.83	8,105	10,388	6,245	35.89	174
1982	8,839.18	4,211	5,397	3,442	36.65	94
1983	11,652.16	6,221	7,973	3,679	32.59	113
1984	61,906.30	32,389	41,512	20,394	33.11	616
1985	15,651.08	7,963	10,206	5,445	34.11	160
1986	17,645.91	8,784	11,258	6,388	34.63	184
1987	4,920.02	2,395	3,070	1,850	35.16	53
1988	38,191.05	18,152	23,265	14,926	35.69	418
1989	8,167.54	3,762	4,822	3,346	36.69	91
1990	1,377.08	618	792	585	37.24	16
1991	28,921.57	12,642	16,203	12,719	37.78	337
1992	11,012.64	4,680	5,998	5,015	38.33	131
1993	5,340.25	2,190	2,807	2,533	39.33	64
1994	15,466.03	6,149	7,881	7,585	39.89	190
1995	5,379.78	2,072	2,656	2,724	40.45	67
1996	12,980.22	4,833	6,194	6,786	41.03	165
1997	7,464.80	2,682	3,437	4,028	41.60	97
1998	3,484.33	1,198	1,535	1,949	42.60	46
1999	15.50	5	6	10	43.18	
2000	16,002.37	5,076	6,506	9,496	43.77	217
2001	26,595.59	8,072	10,346	16,250	44.36	366
2002	309,217.69	89,580	114,810	194,408	44.96	4,324
2003	155,944.14	42,978	55,083	100,861	45.56	2,214
2004	64,143.30	16,761	21,482	42,661	46.17	924
2005	520.27	128	164	356	46.78	8
2006	25,903.77	5,979	7,663	18,241	47.78	382
2007	586.03	127	163	423	48.40	9
2008	82,248.26	16,532	21,188	61,060	49.02	1,246
2009	356.34	66	85	271	49.64	5
2010	4.00	1	1	3	49.91	
2011	17,137.51	2,672	3,425	13,713	50.54	271
2012	44.11	6	8	36	51.19	1
2015	567.59	52	66	502	52.47	10
	1,629,003.44	802,194	983,716	645,287		15,657

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 0.96

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	66			
1938	15,789.80	14,849	15,773	17	2.68	6
1942	15.48	14	15			
1944	26.10	23	24	2	4.69	
1945	62.03	55	58	4	5.03	1
1947	109.05	95	101	8	5.70	1
1952	6,242.77	5,218	5,543	700	7.39	95
1953	10,362.44	8,580	9,114	1,248	7.74	161
1955	1,509.02	1,226	1,302	207	8.43	25
1956	25,047.82	20,161	21,415	3,633	8.78	414
1957	1,353.14	1,079	1,146	207	9.13	23
1958	1,163.20	918	975	188	9.48	20
1959	13.86	11	12	2	9.84	
1960	603.38	467	496	107	10.20	10
1962	2,155.40	1,632	1,734	421	10.93	39
1963	1,533.76	1,149	1,220	314	11.30	28
1964	43,478.50	32,203	34,207	9,272	11.67	795
1967	3,629.38	2,596	2,758	871	12.81	68
1968	5,768.79	4,078	4,332	1,437	13.19	109
1969	479.85	335	356	124	13.59	9
1970	1,385.27	955	1,014	371	13.98	27
1971	25,573.77	17,401	18,484	7,090	14.38	493
1972	3,121.79	2,096	2,226	896	14.79	61
1973	786.18	521	553	233	15.19	15
1974	139,894.30	91,366	97,050	42,844	15.61	2,745
1975	609.27	392	416	193	16.03	12
1976	705.18	447	475	230	16.45	14
1977	3,035.23	1,897	2,015	1,020	16.88	60
1978	6,870.73	4,226	4,489	2,382	17.32	138
1980	11,213.10	6,675	7,090	4,123	18.21	226
1982	703.50	404	429	274	19.13	14
1983	607.35	417	443	164	17.02	10
1985	68,348.96	45,643	48,483	19,866	17.58	1,130
1987	2,626.40	1,698	1,804	822	18.21	45
1988	1,274.00	807	857	417	18.69	22
1989	13,495.02	8,414	8,937	4,558	18.92	241
1990	13,349.43	8,139	8,645	4,704	19.42	242
1991	32,762.97	19,605	20,825	11,938	19.69	606
1992	26,698.28	15,659	16,633	10,065	19.98	504
1994	42,278.62	23,604	25,073	17,206	20.83	826
1995	118,256.75	64,414	68,422	49,835	21.18	2,353

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,016	5,328	4,126	21.54	192
1997	5,432.04	2,801	2,975	2,457	21.91	112
1998	178,335.03	89,221	94,772	83,563	22.31	3,746
1999	23,739.45	11,547	12,265	11,474	22.53	509
2002	509,007.60	222,080	235,897	273,111	23.68	11,533
2003	113,699.12	47,492	50,447	63,252	24.16	2,618
2004	63,989.80	25,609	27,202	36,788	24.48	1,503
2005	70,222.38	26,706	28,368	41,854	24.99	1,675
2006	87,641.30	31,656	33,625	54,016	25.35	2,131
2007	44,851.16	15,308	16,260	28,591	25.73	1,111
2008	260,198.94	83,446	88,638	171,561	26.13	6,566
2009	8,618,992.07	2,578,802	2,739,242	5,879,750	26.55	221,460
2010	201,983.09	55,929	59,409	142,574	26.98	5,284
2011	226,605.73	57,739	61,331	165,275	27.30	6,054
2014	44,041.32	7,976	8,472	35,569	28.63	1,242
2017	195,540.18	19,691	20,916	174,624	29.78	5,864
2018	68,256.24	5,153	5,474	62,782	30.11	2,085
	11,355,557.00	3,696,265	3,926,193	7,429,364		285,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 2.51

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	634	634			
1955	741.69	736	742			
1956	1,395.06	1,369	1,395			
1957	2,346.89	2,277	2,347			
1958	2,203.34	2,113	2,203			
1959	3,274.42	3,104	3,274			
1960	2,528.27	2,368	2,528			
1961	2,559.62	2,369	2,560			
1962	1,874.02	1,713	1,874			
1963	2,029.56	1,832	2,030			
1964	2,616.00	2,331	2,616			
1965	1,273.78	1,121	1,274			
1966	2,269.62	1,970	2,241	29	4.35	7
1967	1,324.41	1,134	1,290	34	4.74	7
1968	1,734.23	1,465	1,666	68	5.12	13
1969	3,425.35	2,853	3,245	180	5.51	33
1970	1,286.76	1,057	1,202	85	5.90	14
1971	668.05	541	615	53	6.30	8
1972	1,383.67	1,103	1,255	129	6.69	19
1973	761.21	598	680	81	7.09	11
1974	719.26	556	632	87	7.49	12
1975	963.27	733	834	129	7.89	16
1977	536.39	395	449	87	8.71	10
1978	465.76	337	383	83	9.12	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 AS OF OCTOBER 31, 2020

YEAR (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	181	206	53	9.95	5
1981	1,187.81	815	927	261	10.37	25
1983	1,039.62	819	932	108	10.06	11
1984	2,999.50	2,321	2,640	360	10.62	34
1988	714.12	522	594	120	11.92	10
1990	940.00	664	755	185	12.58	15
1991	1,296.00	901	1,025	271	12.86	21
1996	1,173.72	737	839	335	14.43	23
1999	2,618.21	1,519	1,728	890	15.43	58
	62,777.57	54,721	59,148	3,630		361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 0.58

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	29.58	30	30			
1923	94.84	89	95			
1925	382.35	356	382			
1930	2,788.38	2,542	2,788			
1931	432.18	392	432			
1934	598.17	536	598			
1937	1,278.71	1,132	1,279			
1938	647.48	571	647			
1939	188.86	166	189			
1940	632.88	553	633			
1942	77.49	67	77			
1943	2,006.92	1,728	2,007			
1945	450.41	384	450			
1946	2,447.24	2,074	2,447			
1947	900.87	759	901			
1948	1,107.56	928	1,108			
1949	220.94	184	221			
1951	65.99	54	66			
1952	569.13	465	569			
1955	410.06	327	410			
1958	1,140.71	888	1,141			
1959	31,601.84	24,365	31,602			
1960	1,565.35	1,195	1,565			
1961	3,613.26	2,731	3,613			
1962	1,073.34	803	1,073			
1963	678.25	502	678			
1964	4,498.07	3,290	4,498			
1965	828.98	599	829			
1966	114.04	81	114			
1968	36,891.23	25,652	36,891			
1969	244.63	168	245			
1971	2,308.01	1,538	2,308			
1972	610.97	401	611			
1974	22,570.60	14,332	22,571			
1975	3,892.30	2,429	3,892			
1976	207.65	127	204	4	23.20	
1977	26,288.98	15,830	25,422	867	23.87	36
1979	2,208.36	1,280	2,056	152	25.23	6
1980	97,475.01	55,349	88,886	8,589	25.93	331
1981	642.24	357	573	69	26.63	3
1982	5,136.80	2,795	4,489	648	27.35	24
1983	4,063.57	2,443	3,923	141	24.78	6
1984	20,383.22	11,998	19,268	1,115	25.40	44
1985	5,128.61	2,954	4,744	385	26.02	15

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	3,296.28	1,856	2,981	315	26.64	12
1987	20,455.81	11,251	18,068	2,388	27.27	88
1988	10,464.74	5,616	9,019	1,446	27.91	52
1989	22,612.75	11,833	19,003	3,610	28.54	126
1990	2,548.32	1,299	2,086	462	29.19	16
1991	40,958.94	20,303	32,605	8,354	29.84	280
1992	106,154.37	51,135	82,119	24,035	30.49	788
1994	130,499.85	59,456	95,482	35,018	31.47	1,113
1995	18,357.76	8,092	12,995	5,363	32.14	167
1997	10,268.27	4,217	6,772	3,496	33.48	104
1999	18,129.67	6,884	11,055	7,075	34.85	203
2001	18,528.66	6,448	10,355	8,174	36.22	226
2002	28,931.92	9,600	15,417	13,515	36.92	366
2005	7,899.67	2,241	3,599	4,301	38.72	111
2006	7,365.09	1,964	3,154	4,211	39.43	107
2008	46,144.97	10,701	17,185	28,960	40.86	709
2012	1,050,336.46	169,839	272,748	777,588	43.21	17,996
2013	4,366.87	628	1,009	3,358	43.69	77
2014	54,348.42	6,815	10,944	43,404	44.17	983
2017	33,417.71	2,282	3,665	29,753	45.45	655
	1,923,582.59	577,904	906,786	1,016,797		24,644
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 1.28

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,515	2,207	4,139	3.93	1,053
1933	5.00	4	2	3	5.50	1
1942	29.81	23	9	21	6.49	3
1965	620.40	422	169	451	9.60	47
1974	1,086.16	673	269	817	11.40	72
1981	177.94	100	40	138	13.06	11
1982	113.94	63	25	89	13.31	7
1985	312.58	234	94	219	11.83	19
1994	198.47	131	52	146	13.51	11
1995	16.42	11	4	12	13.73	1
1997	314.81	197	79	236	13.98	17
	9,221.39	7,373	2,950	6,271		1,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 13.47

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	384	421			
1954	1,258.20	1,078	1,258			
1979	31.01	21	31			
1984	30.56	24	132,242	132,211-		
	2,984.12	2,751	135,196	132,212-		

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	385.99	386	386			
1886	478.99	479	479			
1889	1,063.35	1,063	1,063			
1890	33,721.45	33,638	33,721			
1891	130.15	129	130			
1892	2,321.81	2,294	2,322			
1893	4,270.23	4,198	4,270			
1894	16,577.36	16,215	16,577			
1895	7,246.68	7,050	7,247			
1896	2,626.98	2,543	2,627			
1897	6,275.73	6,041	6,276			
1898	26,781.93	25,640	26,782			
1899	43,509.43	41,428	43,509			
1900	44,955.83	42,577	44,956			
1901	74,386.86	70,095	74,387			
1902	63,157.82	59,222	63,158			
1903	70,009.09	65,367	70,009			
1904	43,888.65	40,803	43,889			
1905	101,029.20	93,553	101,029			
1906	17,645.46	16,277	17,645			
1907	101,030.64	92,839	101,031			
1908	85,649.69	78,416	85,650			
1909	23,770.01	21,678	23,770			
1910	30,403.72	27,625	30,404			
1911	4,200.89	3,802	4,201			
1912	3,236.02	2,917	3,236			
1913	35,218.41	31,621	35,218			
1914	41,368.42	36,983	41,368			
1915	7,052.89	6,278	7,053			
1916	15,071.81	13,358	15,072			
1917	39,582.32	34,924	39,582			
1918	24,392.28	21,428	24,392			
1919	23,987.71	20,973	23,988			
1920	30,767.94	26,773	30,768			
1921	10,620.50	9,197	10,620			
1922	89,637.17	77,239	89,637			
1923	33,744.26	28,932	33,744			
1924	46,650.86	39,789	46,651			
1925	48,075.11	40,797	48,075			
1926	17,682.05	14,926	17,682			
1927	73,005.98	61,291	73,006			
1928	24,158.19	20,174	24,158			
1929	51,348.98	42,643	51,349			
1930	33,816.60	27,922	33,817			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	30,761.08	25,257	30,761			
1932	9,094.17	7,422	9,094			
1933	14,762.86	11,978	14,763			
1934	5,261.04	4,243	5,261			
1935	8,491.68	6,806	8,492			
1936	3,998.51	3,185	3,999			
1937	16,536.04	13,084	16,536			
1938	49,919.09	39,236	49,919			
1939	83,263.68	64,997	83,264			
1940	33,285.26	25,804	33,285			
1941	185,152.76	142,510	185,153			
1942	56,047.72	42,829	56,048			
1943	40,864.40	30,994	40,864			
1944	131,393.82	98,890	131,394			
1945	104,565.21	78,070	104,565			
1946	54,469.04	40,341	54,113	356	16.86	21
1947	59,642.21	43,805	58,760	882	17.26	51
1948	23,960.78	17,447	23,403	558	17.67	32
1949	59,837.99	43,194	57,940	1,898	18.08	105
1950	60,416.45	43,212	57,964	2,452	18.51	132
1951	57,185.44	40,523	54,357	2,828	18.94	149
1952	65,511.32	45,989	61,689	3,822	19.37	197
1953	102,223.97	71,054	95,312	6,912	19.82	349
1954	62,248.33	42,827	57,448	4,800	20.28	237
1955	53,773.54	36,615	49,115	4,659	20.74	225
1956	331,981.96	223,653	300,007	31,975	21.21	1,508
1957	485,794.84	323,690	434,196	51,599	21.69	2,379
1958	192,897.31	127,075	170,458	22,439	22.18	1,012
1959	366,747.62	238,837	320,375	46,373	22.67	2,046
1960	267,561.87	172,187	230,971	36,591	23.17	1,579
1961	102,003.51	64,827	86,959	15,045	23.69	635
1962	184,497.54	115,780	155,307	29,191	24.21	1,206
1963	236,099.51	146,273	196,210	39,890	24.73	1,613
1964	254,778.70	155,728	208,893	45,886	25.27	1,816
1965	160,823.17	96,964	130,067	30,756	25.81	1,192
1966	209,258.82	124,396	166,864	42,395	26.36	1,608
1967	290,164.11	169,993	228,028	62,136	26.92	2,308
1968	201,635.47	116,360	156,085	45,550	27.49	1,657
1969	627,944.86	356,867	478,700	149,245	28.06	5,319
1970	115,811.85	64,783	86,900	28,912	28.64	1,009
1971	501,293.91	275,867	370,047	131,247	29.23	4,490
1972	1,337,867.81	724,094	971,297	366,571	29.82	12,293
1973	535,847.27	284,990	382,284	153,563	30.43	5,046
1974	721,911.90	377,286	506,090	215,822	31.03	6,955

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,010,439.42	518,436	695,428	315,011	31.65	9,953
1976	579,928.36	292,017	391,710	188,218	32.27	5,833
1977	1,251,428.53	618,018	829,007	422,422	32.90	12,840
1978	601,139.87	290,952	390,282	210,858	33.54	6,287
1979	728,350.72	345,347	463,247	265,104	34.18	7,756
1980	850,360.87	394,695	529,442	320,919	34.83	9,214
1981	730,610.07	331,697	444,937	285,673	35.49	8,049
1982	770,017.42	341,772	458,452	311,565	36.15	8,619
1983	515,488.90	280,993	376,923	138,566	31.16	4,447
1984	887,103.14	473,802	635,556	251,547	31.69	7,938
1985	2,098,239.37	1,097,169	1,471,738	626,501	32.24	19,432
1986	826,825.33	423,004	567,416	259,409	32.78	7,914
1987	328,756.16	164,378	220,496	108,260	33.33	3,248
1988	2,090,236.90	1,027,351	1,378,085	712,152	33.45	21,290
1989	777,243.84	372,611	499,819	277,425	34.03	8,152
1990	611,956.02	285,845	383,431	228,525	34.60	6,605
1991	1,346,640.13	612,317	821,360	525,280	35.18	14,931
1992	1,575,040.54	700,578	939,753	635,288	35.36	17,966
1993	521,908.59	225,412	302,367	219,542	35.96	6,105
1994	614,525.67	257,302	345,144	269,382	36.56	7,368
1995	608,013.75	248,009	332,678	275,336	36.78	7,486
1996	939,684.80	370,424	496,885	442,800	37.40	11,840
1997	2,121,645.69	806,862	1,082,321	1,039,325	38.02	27,336
1998	448,997.88	165,456	221,942	227,056	38.27	5,933
1999	586,120.50	207,545	278,400	307,720	38.91	7,909
2000	836,998.49	285,919	383,531	453,467	39.19	11,571
2001	903,449.58	296,964	398,346	505,104	39.49	12,791
2002	249,495.28	78,666	105,522	143,973	39.81	3,617
2003	1,250,471.94	375,017	503,046	747,426	40.47	18,469
2004	559,077.43	159,784	214,334	344,743	40.81	8,448
2005	772,872.08	209,757	281,367	491,505	41.16	11,941
2006	531,751.95	136,448	183,031	348,721	41.53	8,397
2007	1,567,696.36	380,480	510,374	1,057,322	41.61	25,410
2008	2,002,463.31	454,359	609,475	1,392,988	42.02	33,151
2009	1,488,656.28	315,446	423,138	1,065,518	42.14	25,285
2010	1,908,060.32	372,644	499,863	1,408,197	42.58	33,072
2011	4,679,180.01	838,509	1,124,773	3,554,407	42.75	83,144
2012	2,402,278.95	392,292	526,219	1,876,060	42.69	43,946
2013	1,625,326.66	238,435	319,836	1,305,491	42.66	30,602
2014	2,024,082.03	261,511	350,790	1,673,292	42.69	39,196
2015	1,064,117.88	118,649	159,155	904,963	42.51	21,288
2016	288,347.11	26,874	36,049	252,298	42.18	5,981
2017	967,192.55	71,572	96,007	871,186	41.71	20,887

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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						
2018	275,888.74	15,670	21,020	254,869	40.83	6,242
2019	3,063,109.81	101,389	136,002	2,927,108	38.99	75,073
2020	4,625,000.00	54,575	73,207	4,551,793	34.92	130,349
	66,458,743.09	22,528,437	29,890,075	36,568,668		960,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 1.45

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,759.34	1,472	1,648	111	6.53	17
1964	147.88	123	138	10	6.85	1
1968	332.73	265	297	36	8.19	4
1969	134.77	106	119	16	8.54	2
1970	784.49	610	683	101	8.89	11
1971	118,410.66	91,058	101,975	16,436	9.24	1,779
1972	74.79	57	64	11	9.60	1
1973	480.55	361	404	77	9.97	8
1974	332,841.01	246,802	276,390	56,451	10.34	5,459
1976	2,793.39	2,018	2,260	533	11.10	48
1977	26,755.36	19,070	21,356	5,399	11.49	470
1978	10,662.57	7,493	8,391	2,272	11.89	191
1979	4,928.66	3,414	3,823	1,106	12.29	90
1980	153.24	105	118	35	12.70	3
1981	7,153.53	4,807	5,383	1,771	13.12	135
1982	2,926.05	1,935	2,167	759	13.55	56
1984	2,358.59	1,748	1,958	401	12.69	32
1985	184,430.30	134,892	151,064	33,366	12.98	2,571
1986	15,314.65	10,990	12,308	3,007	13.51	223
1987	2,436.16	1,722	1,928	508	13.83	37
1988	43,382.76	30,160	33,776	9,607	14.18	678
1989	52,602.94	35,933	40,241	12,362	14.54	850
1990	115,584.98	77,488	86,778	28,807	14.91	1,932
1991	6,007.37	3,947	4,420	1,587	15.31	104
1992	198,091.58	127,967	143,309	54,783	15.53	3,528
1993	50,091.97	31,628	35,420	14,672	15.96	919
1994	117,450.00	72,373	81,050	36,400	16.40	2,220
1995	1,589,126.28	958,084	1,072,946	516,180	16.68	30,946
1996	74,416.87	43,638	48,870	25,547	17.16	1,489
1997	22,938.91	13,114	14,686	8,253	17.48	472
1998	117,134.20	64,881	72,659	44,475	17.99	2,472
1999	171,534.19	92,217	103,273	68,261	18.35	3,720
2000	124,388.34	64,495	72,227	52,161	18.88	2,763
2001	33,033.88	16,540	18,523	14,511	19.28	753
2002	7,063,924.60	3,406,224	3,814,585	3,249,340	19.69	165,025
2003	1,557,372.31	718,104	804,195	753,177	20.26	37,176
2004	871,953.11	384,531	430,631	441,322	20.70	21,320
2005	1,350,840.38	567,488	635,522	715,318	21.16	33,805
2006	1,897,373.51	756,103	846,750	1,050,624	21.64	48,550
2007	5,159,489.11	1,939,968	2,172,545	2,986,944	22.13	134,973
2008	3,028,723.20	1,064,596	1,192,227	1,836,496	22.75	80,725
2009	3,623,482.70	1,186,691	1,328,960	2,294,523	23.27	98,604
2010	2,523,708.47	764,179	855,794	1,667,914	23.80	70,080
2011	1,131,035.57	312,505	349,970	781,066	24.45	31,945

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	157,927.97	39,482	44,215	113,713	25.00	4,549
2013	284,981.61	63,323	70,915	214,067	25.67	8,339
2014	151,695.64	29,399	32,924	118,772	26.35	4,507
2015	163,369.36	26,923	30,151	133,218	27.03	4,929
2016	174,062.99	23,533	26,354	147,709	27.72	5,329
2017	1,614,993.63	169,090	189,362	1,425,632	28.51	50,005
2018	181,994.13	14,141	15,836	166,158	29.19	5,692
2019	1,475,549.90	62,563	70,063	1,405,487	30.11	46,678
2020	286,000.00	3,775	4,228	281,772	31.03	9,081
	36,129,141.18	13,694,131	15,335,879	20,793,262		925,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.5 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 AS OF OCTOBER 31, 2020

YEAR (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	56.82	57	57			
1918	7.88	8	8			
1920	9.78	10	10			
1921	18.17	18	18			
1923	7.50	8	8			
1924	42.27	42	42			
1925	39.01	39	39			
1926	543.43	543	543			
1927	104.11	104	104			
1928	64.87	65	65			
1929	213.94	214	214			
1930	35.28	35	35			
1931	81.44	81	81			
1932	43.41	43	43			
1933	8.63	9	9			
1934	693.12	693	693			
1935	10.91	11	11			
1936	488.18	488	488			
1937	176.55	177	177			
1938	141.35	141	141			
1939	240.91	239	238	3	0.17	3
1940	709.63	686	684	26	0.67	26
1941	595.50	567	566	30	0.95	30
1942	1,281.94	1,210	1,207	75	1.13	66
1943	338.71	317	316	23	1.26	18
1944	324.12	302	301	23	1.39	17
1945	460.30	426	425	35	1.50	23
1946	1,122.20	1,031	1,028	94	1.62	58
1947	494.59	452	451	44	1.73	25
1948	776.51	705	703	74	1.85	40
1949	2,041.89	1,840	1,835	207	1.98	105
1950	429.58	384	383	47	2.10	22
1951	522.52	465	464	59	2.22	27
1952	3,644.70	3,216	3,208	437	2.35	186
1953	9,639.43	8,449	8,428	1,211	2.47	490
1954	10,388.73	9,038	9,015	1,374	2.60	528
1955	2,329.14	2,011	2,006	323	2.73	118
1956	5,924.02	5,077	5,064	860	2.86	301
1957	4,819.68	4,097	4,087	733	3.00	244
1958	6,225.01	5,251	5,238	987	3.13	315
1959	2,702.49	2,261	2,255	447	3.27	137
1960	3,727.10	3,093	3,085	642	3.40	189
1961	5,376.84	4,425	4,414	963	3.54	272
1962	4,493.98	3,665	3,656	838	3.69	227

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	3,616.54	2,924	2,917	700	3.83	183
1964	5,003.76	4,008	3,998	1,006	3.98	253
1965	4,084.69	3,241	3,233	852	4.13	206
1966	4,336.78	3,409	3,400	937	4.28	219
1967	4,937.44	3,844	3,834	1,103	4.43	249
1968	7,853.77	6,055	6,040	1,814	4.58	396
1969	12,343.53	9,418	9,394	2,950	4.74	622
1970	4,662.26	3,520	3,511	1,151	4.90	235
1971	14,487.11	10,822	10,795	3,692	5.06	730
1972	6,946.35	5,130	5,117	1,829	5.23	350
1973	12,639.13	9,227	9,204	3,435	5.40	636
1974	22,799.14	16,450	16,409	6,390	5.57	1,147
1975	62,051.81	44,243	44,132	17,920	5.74	3,122
1976	39,265.72	27,643	27,574	11,692	5.92	1,975
1977	53,810.58	37,398	37,304	16,507	6.10	2,706
1978	94,368.51	64,737	64,574	29,795	6.28	4,744
1979	94,391.93	63,903	63,743	30,649	6.46	4,744
1980	30,401.22	20,293	20,242	10,159	6.65	1,528
1981	70,659.75	46,459	46,342	24,318	6.85	3,550
1982	68,952.72	44,681	44,569	24,384	7.04	3,464
1983	63,460.47	54,018	53,882	9,578	6.53	1,467
1984	29,773.43	25,206	25,143	4,630	6.58	704
1985	60,712.67	50,841	50,713	10,000	6.86	1,458
1986	100,735.46	83,701	83,491	17,244	6.99	2,467
1987	35,159.45	28,947	28,874	6,285	7.15	879
1988	117,269.68	95,551	95,311	21,959	7.35	2,988
1989	64,109.39	51,826	51,696	12,413	7.43	1,671
1990	95,151.06	75,912	75,721	19,430	7.69	2,527
1991	156,444.43	123,450	123,140	33,304	7.84	4,248
1992	28,914.51	22,611	22,554	6,361	7.90	805
1993	19,101.56	14,723	14,686	4,416	8.13	543
1994	105,085.65	79,970	79,769	25,317	8.27	3,061
1995	11,712.39	8,783	8,761	2,951	8.45	349
1996	7,048.81	5,197	5,184	1,865	8.67	215
1997	13,114.16	9,517	9,493	3,621	8.82	411
1998	7,922.29	5,662	5,648	2,274	8.92	255
1999	90.28	63	63	27	9.16	3
2000	1,523.21	1,047	1,044	479	9.25	52
2002	8,576.24	5,629	5,615	2,961	9.60	308
2003	6,735.86	4,308	4,297	2,439	9.77	250
2004	8,062.64	5,017	5,004	3,059	9.91	309
2005	9,178.16	5,545	5,531	3,647	10.05	363
2006	6,831.12	3,995	3,985	2,846	10.18	280
2007	41.66	23	23	19	10.31	2

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	11,185.16	6,056	6,041	5,144	10.45	492
2009	1,019,940.27	528,227	526,901	493,039	10.55	46,734
2010	90,442.65	44,579	44,467	45,976	10.63	4,325
2011	186,968.14	87,071	86,852	100,116	10.71	9,348
2013	28,259.37	11,439	11,410	16,849	10.78	1,563
2017	17,601.89	4,207	4,196	13,406	10.61	1,264
2019	1,048,648.37	123,216	122,907	925,741	10.02	92,389
2020	2,207,400.00	94,697	94,460	2,112,940	9.30	227,198
	6,256,209.34	2,150,432	2,145,037	4,111,172		443,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 7.09

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 335.00 DRILLING AND CLEANING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	170	170			
1980	1,235.34	1,183	1,235			
1982	882.68	824	883			
1983	233.72	229	234			
1984	1,646.72	1,615	1,647			
1986	659.82	641	660			
1987	3,060.41	2,958	3,060			
1988	2,502.02	2,403	2,502			
1989	1,152.18	1,101	1,152			
1992	96.53	91	97			
1993	777.26	724	777			
1994	356.24	330	356			
1995	2,170.53	1,996	2,171			
1997	21.84	20	22			
1998	153.76	137	153			
	18,641.92	17,945	18,642			

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	2,508	2,608	458	7.19	64
1998	27,305.40	19,332	20,106	7,199	9.21	782
2002	11,276.88	7,319	7,612	3,665	9.92	369
2004	16,266.98	9,964	10,363	5,904	10.33	572
2005	26,138.29	15,510	16,132	10,006	10.51	952
2006	14,141.38	8,107	8,432	5,709	10.67	535
2008	9,645.75	5,092	5,296	4,350	11.03	394
	107,840.65	67,832	70,549	37,292		3,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 3.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	7,133	52,904-	65,988	26.14	2,524
	13,083.77	7,133	52,904-	65,988		2,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.1	19.29

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	862	923			
1925	257.87	233	258			
1926	459.25	413	459			
1929	64.04	57	64			
1940	198.63	168	199			
1941	73.96	62	74			
1942	442.68	371	443			
1943	166.39	139	166			
1945	66.96	55	67			
1946	558.07	457	558			
1947	1,439.75	1,170	1,440			
1948	342.95	277	343			
1949	1,130.71	906	1,131			
1961	890.72	639	891			
1962	39.11	28	39			
1965	87.33	60	86	1	20.58	
1966	1,016.02	685	980	36	21.17	2
1967	69.49	46	66	3	21.77	
1968	1,932.65	1,267	1,813	120	22.38	5
1973	95.09	58	83	12	25.60	
1979	60.66	33	47	14	29.77	
2004	17,233.24	4,813	6,886	10,347	42.15	245
2006	19,252.16	4,775	6,831	12,421	43.47	286
	46,800.39	17,574	23,847	22,953		538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.15

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	122.29	104	122			
1945	248.94	206	249			
1946	36.23	30	36			
1947	100.10	82	100			
1949	1,063.75	854	1,064			
1950	3,706.46	2,953	3,706			
1951	2,183.01	1,725	2,183			
1952	396.05	310	396			
1953	2,182.53	1,696	2,183			
1956	124.20	94	124			
1958	1,107.18	821	1,107			
1959	1,090.41	800	1,090			
1963	2,690.77	1,888	2,691			
1964	35.75	25	36			
1965	1,637.69	1,121	1,638			
1967	111.62	74	112			
1968	1,592.22	1,047	1,592			
1969	674.80	438	675			
1970	483.16	309	483			
1971	498.65	314	499			
1972	316.46	196	316			
1973	2,399.89	1,464	2,400			
1976	79.45	46	79			
1977	187.28	107	187			
1981	995.43	523	995			
1982	76.75	39	74	3	29.16	
1986	4,829.38	2,686	4,829			
1989	4,000.13	2,068	3,947	53	29.27	2
1992	39,569.60	18,946	36,158	3,412	30.84	111
1993	40,364.98	18,758	35,799	4,566	31.49	145
1994	9,846.48	4,434	8,462	1,384	32.15	43
1995	2,541.66	1,114	2,126	416	32.47	13
1996	66,356.39	28,095	53,619	12,737	33.14	384
1997	124.04	51	97	27	33.81	1
1998	574,667.19	227,166	433,542	141,125	34.16	4,131
1999	21,264.46	8,074	15,409	5,855	34.85	168
2000	85,268.32	31,208	59,560	25,708	35.22	730
2003	324,738.12	103,559	197,641	127,097	37.02	3,433
2004	143,649.96	43,641	83,288	60,362	37.43	1,613
2006	150,711.88	40,828	77,919	72,793	38.58	1,887
2007	102,518.25	26,111	49,833	52,685	39.02	1,350

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	82,466.31	10,811	20,632	61,834	41.98	1,473
2015	4,267.44	478	912	3,355	42.29	79
2017	52,645.92	3,843	7,335	45,311	42.33	1,070
	1,733,971.58	589,137	1,115,245	618,727		16,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.2	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 AS OF OCTOBER 31, 2020

YEAR (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	5,658	5,818			
1925	5,901.05	5,699	5,901			
1926	5,036.15	4,830	5,036			
1927	196.72	187	197			
1939	983.70	877	984			
1942	7,760.64	6,801	7,761			
1943	6,320.60	5,505	6,321			
1945	320.90	276	321			
1946	13,641.04	11,655	13,641			
1947	33,367.73	28,316	33,368			
1948	32,038.83	27,002	32,039			
1949	3,272.52	2,738	3,273			
1950	10,222.52	8,493	10,223			
1951	0.98	1	1			
1952	3,023.42	2,475	3,023			
1953	23.42	19	23			
1957	421.40	331	421			
1961	222.48	168	222			
1962	759.21	569	759			
1966	2.80	2	3			
1967	291.86	207	292			
1968	487.45	341	487			
1970	285.49	195	285			
1972	11.53	8	12			
1973	12,322.50	8,044	12,322			
1974	11,875.77	7,631	11,876			
1975	13,432.20	8,495	13,432			
1979	661.73	390	662			
1981	11,468.79	6,498	11,469			
1983	175.10	114	175			
1984	223.74	143	224			
1985	79.69	50	80			
1991	52,170.80	28,923	52,171			
1992	32,064.02	17,260	32,064			
1993	393.40	206	393			
1995	564.33	280	564			
1997	273,774.80	127,771	273,775			
2000	69,902.91	29,422	69,903			
2002	3,116.50	1,205	3,116			
2004	18,369.13	6,510	18,369			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	21,353	63,590			
2006	82,093.99	26,122	82,094			
2008	3,451.20	975	37,295	33,844-		
	782,685.48	406,289	816,529	33,844-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	583	606			
1917	1,489.21	1,424	1,489			
1924	2,632.59	2,424	2,633			
1925	2,486.30	2,279	2,486			
1926	805.94	735	806			
1942	13.91	12	14			
1943	7,491.00	6,223	7,491			
1945	2,654.21	2,175	2,654			
1946	5,200.82	4,233	5,201			
1947	9,662.56	7,809	9,663			
1948	11,543.94	9,260	11,544			
1949	37.27	30	37			
1950	2,967.75	2,345	2,968			
1952	1,916.83	1,491	1,917			
1953	260.58	201	261			
1957	733.74	546	734			
1961	964.56	689	965			
1962	412.33	291	412			
1966	137.13	92	137			
1967	870.46	578	870			
1968	7.19	5	7			
1971	198.43	125	198			
1973	20,483.30	12,454	20,483			
1974	19,103.47	11,424	19,103			
1975	11,012.38	6,475	11,012			
1979	2,655.00	1,450	2,655			
1981	693.40	363	693			
1982	33,653.62	17,255	33,654			
1984	737.19	445	737			
1985	398.44	235	398			
1992	7,004.82	3,533	7,005			
1993	485.00	237	485			
1994	287.22	137	287			
1995	846.49	392	846			
1997	13,420.80	5,825	13,421			
1998	23,638.35	9,926	23,638			
2000	14,821.28	5,786	14,821			
2008	27,431.28	7,138	27,431			
2014	34,845.40	5,185	160,936	126,091-		
	264,609.93	131,810	390,698	126,088-		

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	18	18			
1938	58.48	54	58			
1939	330.37	303	330			
1940	19.39	18	19			
1941	201.71	183	202			
1942	29.19	26	29			
1943	27.92	25	28			
1944	102.32	92	102			
1945	7,165.82	6,381	7,166			
1946	114.97	102	115			
1947	1,278.03	1,126	1,278			
1948	4,414.39	3,868	4,414			
1949	330.99	288	331			
1950	69,383.58	60,074	69,384			
1951	60,361.90	51,931	60,362			
1952	1,628.76	1,392	1,629			
1953	40.65	34	41			
1955	52.58	44	53			
1958	453.12	370	453			
1969	320.54	231	321			
1970	249.81	177	250			
1974	465.47	311	465			
1975	12,797.48	8,399	12,797			
1979	1,684.94	1,027	127,314	125,629-		
	161,936.70	136,880	287,565	125,628-		

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	85	676-	776	10.03	77
1941	98.88	83	660-	759	10.46	73
1944	1,462.95	1,214	9,651-	11,114	11.07	1,004
1947	29.25	24	191-	220	11.59	19
1948	75.00	61	485-	560	11.75	48
1949	3,618.25	2,956	23,499-	27,117	11.89	2,281
1950	371.91	303	2,409-	2,781	12.03	231
1960	11.75	9	72-	84	13.81	6
1964	443.26	339	2,695-	3,138	15.22	206
1992	2,452.89	1,126	8,951-	11,404	33.40	341
1993	12,069.59	5,344	42,483-	54,553	34.40	1,586
	20,734.05	11,544	91,772-	112,506		5,872

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 28.32

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	6,771	6,821	3,464	13.67	253
1997	15,806.90	9,221	9,289	6,518	16.67	391
2011	360,656.23	84,152	84,772	275,884	30.67	8,995
	433,138.50	146,533	147,271	285,868		9,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.23

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	535	574			
1941	1,087.17	1,008	1,087			
1943	570.69	522	571			
1944	337.97	307	338			
1945	146.21	132	146			
1946	14,905.54	13,382	14,906			
1947	8,931.03	7,966	8,931			
1948	19,135.23	16,954	19,135			
1949	20.86	18	21			
1951	265.03	230	265			
1952	12,170.84	10,494	12,171			
1955	2,228.25	1,879	2,228			
1956	44.62	37	45			
1957	445.55	370	446			
1961	568.38	456	568			
1963	70.50	55	70			
1965	42.48	33	42			
1967	2,981.95	2,248	2,982			
1968	94,534.02	70,428	94,534			
1969	2,017.45	1,484	2,017			
1970	25,791.64	18,740	25,792			
1973	20,201.24	14,084	20,201			
1974	893.39	614	893			
1976	580.66	386	581			
1981	1,605.42	977	1,605			
1983	2,071.35	1,392	2,071			
1986	263.84	167	264			
1991	3,151.27	1,784	3,151			
1996	5,529.70	2,705	4,872	658	25.42	26
2004	314,099.14	111,317	200,503	113,596	29.75	3,818
2005	13,478.65	4,526	8,152	5,327	30.33	176

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	421,400	759,023	571,152	30.91	18,478
2009	574.94	149	268	307	32.53	9
2010	35,995.76	8,592	15,476	20,520	32.96	623
2011	68,674.32	14,998	27,014	41,660	33.40	1,247
2012	22,387.48	4,422	7,965	14,422	33.86	426
2013	102,485.49	18,037	32,489	69,996	34.33	2,039
2015	16,105.17	2,131	3,838	12,267	34.99	351
	2,134,446.85	764,251	1,284,537	849,910		27,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 1.27

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	37.16	36	28	9	0.83	9
1941	92.37	90	71	21	1.09	19
1947	27.48	26	21	6	2.74	2
1948	134,660.74	125,594	99,388	35,273	3.03	11,641
1949	84.16	78	62	22	3.32	7
1950	2,293.31	2,110	1,670	623	3.60	173
1951	629.75	575	455	175	3.90	45
1954	20.17	18	14	6	4.77	1
1955	422.49	375	297	125	5.06	25
1956	5,787.60	5,100	4,036	1,752	5.35	327
1957	144.62	126	100	45	5.65	8
1958	4,699.96	4,079	3,228	1,472	5.95	247
1959	17,524.95	15,091	11,942	5,583	6.25	893
1960	532.53	455	360	173	6.56	26
1961	915.35	775	613	302	6.88	44
1963	108.20	90	71	37	7.52	5
1964	202.55	167	132	71	7.86	9
1965	135.48	111	88	47	8.21	6
1966	1,347.32	1,091	863	484	8.56	57
1967	2,050.03	1,643	1,300	750	8.93	84
1969	16,109.49	12,637	10,000	6,109	9.70	630
1970	111.28	86	68	43	10.10	4
1971	451.00	346	274	177	10.51	17
1973	3,419.79	2,556	2,023	1,397	11.37	123
1974	654.36	482	381	273	11.83	23
1975	31,028.95	22,555	17,849	13,180	12.29	1,072
1976	23,305.07	16,692	13,209	10,096	12.77	791
1977	32,934.90	23,230	18,383	14,552	13.26	1,097
1978	5,595.05	3,884	3,074	2,521	13.76	183
1979	809.92	553	438	372	14.28	26
1981	2,193.60	1,445	1,143	1,051	15.36	68
1982	30,423.98	19,667	15,563	14,861	15.91	934
1983	4,707.92	3,375	2,671	2,037	14.75	138
1984	104.83	74	59	46	15.21	3
1985	72,428.67	50,157	39,692	32,737	15.69	2,086
1986	215,669.93	146,612	116,021	99,649	16.17	6,163
1987	51,737.08	34,493	27,296	24,441	16.66	1,467
1988	27,614.32	18,035	14,272	13,342	17.17	777
1989	14,714.45	9,405	7,443	7,271	17.69	411
1990	522,246.71	326,352	258,258	263,989	18.21	14,497
1992	13,217.42	7,864	6,223	6,994	19.29	363
1993	625,372.06	362,403	286,786	338,586	19.83	17,074
1994	243,623.20	137,282	108,638	134,985	20.40	6,617
1995	41,330.47	22,616	17,897	23,433	20.96	1,118

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	49,260.36	26,251	20,774	28,486	21.33	1,335
1997	121,942.46	62,886	49,765	72,177	21.91	3,294
1998	76,957.99	38,325	30,328	46,630	22.51	2,072
1999	59,416.51	28,520	22,569	36,848	23.11	1,594
2000	1,380.77	637	504	877	23.72	37
2001	11,832.85	5,262	4,164	7,669	24.14	318
2002	468,290.32	199,164	157,608	310,682	24.77	12,543
2003	593,034.14	240,535	190,347	402,687	25.40	15,854
2004	189,045.22	73,179	57,910	131,135	25.86	5,071
2005	5,290.85	1,939	1,534	3,757	26.51	142
2006	324,979.04	112,735	89,212	235,767	26.99	8,735
2007	7,238.78	2,365	1,872	5,367	27.48	195
2008	6,780.19	2,065	1,634	5,146	28.15	183
2009	2,800.77	793	628	2,173	28.67	76
2011	90,181.13	21,634	17,120	73,061	29.58	2,470
2012	2,468.49	535	423	2,045	30.13	68
2013	104,463.24	20,224	16,004	88,459	30.55	2,896
2014	3,229,865.68	548,108	433,744	2,796,122	30.98	90,256
2015	33,880.85	4,933	3,903	29,978	31.30	958
2016	11,236.97	1,354	1,072	10,165	31.64	321
2017	14,717.71	1,398	1,106	13,612	31.75	429
	7,556,584.99	2,773,273	2,194,621	5,361,964		218,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 2.89

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,240	1,398			
1953	416.42	367	416			
1958	11,119.58	9,482	11,120			
1960	8,847.25	7,427	8,847			
1961	23,007.08	19,150	23,007			
1962	815.46	673	815			
1968	5,569.00	4,312	5,569			
1971	6,727.65	5,010	6,728			
1975	5,576.52	3,911	5,577			
1976	285.91	197	286			
1992	6,636.43	3,479	6,636			
1998	5,350.00	2,282	6,020	670-		
	75,749.16	57,530	76,419	670-		

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,458	6,119			
1973	1,697.11	1,497	1,697			
1979	1,203.92	986	1,204			
1981	2,893.23	2,304	2,893			
1990	17,052.58	13,294	17,053			
1997	481.23	328	2,457		1,976-	
	30,183.87	24,603	32,159		1,975-	

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	3,124	3,124			
1906	4,197.36	4,186	4,197			
1907	860.32	856	860			
1908	1,143.87	1,137	1,144			
1909	4,361.62	4,324	4,362			
1910	14,240.66	14,075	14,241			
1911	8,984.99	8,859	8,985			
1912	6,710.68	6,599	6,711			
1913	46,028.92	45,127	46,029			
1914	28,967.28	28,322	28,967			
1915	3,539.66	3,450	3,540			
1916	924.66	899	925			
1917	1,143.11	1,107	1,143			
1918	1,101.48	1,064	1,101			
1919	277.77	267	278			
1920	38.58	37	39			
1921	3,301.61	3,156	3,302			
1922	2,148.31	2,047	2,148			
1923	6,792.11	6,448	6,792			
1924	6,974.80	6,597	6,975			
1925	319.55	301	320			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	2,340	2,502			
1928	458.62	427	459			
1929	803.17	746	803			
1930	5,106.34	4,721	5,106			
1931	1,671.50	1,539	1,672			
1932	322.40	296	322			
1933	434.38	397	434			
1934	58.48	53	58			
1935	371.87	337	372			
1936	1,389.85	1,253	1,390			
1937	119.07	107	119			
1938	270.84	242	271			
1939	3,811.40	3,384	3,811			
1940	6,263.19	5,531	6,263			
1941	13,570.48	11,915	13,570			
1942	10,951.87	9,559	10,952			
1943	6,379.17	5,533	6,379			
1944	8,590.71	7,403	8,591			
1945	1,565.14	1,339	1,556	9	10.82	1
1946	2,344.03	1,991	2,314	30	11.29	3
1947	5,834.78	4,918	5,715	120	11.78	10
1948	30,281.43	25,319	29,423	858	12.29	70
1949	29,163.47	24,174	28,092	1,071	12.83	83
1950	7,136.36	5,863	6,813	323	13.38	24
1951	15,951.91	12,983	15,087	865	13.96	62
1952	18,754.77	15,114	17,564	1,191	14.56	82
1953	35,373.14	28,218	32,792	2,581	15.17	170
1954	21,058.72	16,620	19,314	1,745	15.81	110
1955	30,687.82	23,957	27,840	2,848	16.45	173
1956	16,319.65	12,597	14,639	1,681	17.11	98
1957	17,390.24	13,268	15,418	1,972	17.78	111
1958	77,494.10	58,420	67,889	9,605	18.46	520
1959	110,150.35	82,026	95,321	14,829	19.15	774
1960	30,586.70	22,491	26,136	4,451	19.85	224
1961	48,831.97	35,446	41,191	7,641	20.56	372
1962	34,687.71	24,850	28,878	5,810	21.27	273
1963	44,693.62	31,584	36,703	7,991	22.00	363
1964	57,591.74	40,130	46,634	10,958	22.74	482
1965	22,527.96	15,475	17,983	4,545	23.48	194
1966	18,191.57	12,312	14,308	3,884	24.24	160
1967	3,887.30	2,592	3,012	875	25.00	35
1968	30,951.69	20,313	23,605	7,347	25.78	285
1969	14,445.34	9,328	10,840	3,605	26.57	136

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	20,124	23,386	8,295	27.36	303
1971	49,175.27	30,705	35,682	13,493	28.17	479
1972	17,079.41	10,478	12,176	4,903	28.99	169
1973	5,563.59	3,352	3,895	1,669	29.81	56
1974	88,103.17	52,098	60,542	27,561	30.65	899
1975	814.00	472	549	265	31.49	8
1976	7,385.79	4,200	4,881	2,505	32.35	77
1977	3,593.43	2,002	2,326	1,267	33.21	38
1978	82,898.26	45,229	52,560	30,338	34.08	890
1979	11,595.57	6,191	7,194	4,402	34.96	126
1980	18,646.19	9,733	11,311	7,335	35.85	205
1981	10,265.25	5,237	6,086	4,179	36.74	114
1982	20,539.24	10,231	11,889	8,650	37.64	230
1983	26,529.68	13,570	15,769	10,761	35.66	302
1984	16,757.37	8,402	9,764	6,993	36.13	194
1985	6,357.20	3,100	3,602	2,755	37.13	74
1986	4,549.21	2,155	2,504	2,045	38.13	54
1987	12,891.67	5,930	6,891	6,001	39.13	153
1988	28,962.28	13,016	15,126	13,836	39.61	349
1989	14,637.90	6,375	7,408	7,230	40.61	178
1990	58,740.03	24,765	28,779	29,961	41.61	720
1991	34,663.12	14,132	16,423	18,240	42.61	428
1992	19,894.54	7,834	9,104	10,791	43.61	247
1993	19,256.37	7,369	8,563	10,693	44.09	243
1994	6,368.53	2,348	2,729	3,640	45.09	81
1995	10,901.74	3,867	4,494	6,408	46.09	139
1996	11,652.39	3,970	4,613	7,039	47.09	149
1997	33,693.46	11,008	12,792	20,901	48.09	435
1998	15,268.71	4,775	5,549	9,720	49.09	198
1999	14,007.66	4,184	4,862	9,146	50.09	183
2000	1,557.61	447	519	1,039	50.59	21
2001	489,134.54	133,338	154,950	334,185	51.59	6,478
2002	134,892.85	34,870	40,522	94,371	52.59	1,794
2003	58,286.70	14,245	16,554	41,733	53.59	779
2005	130,678.41	28,253	32,833	97,845	55.59	1,760
2006	3,018.67	610	709	2,310	56.59	41
2007	714.85	134	156	559	57.59	10
2008	31,155.97	5,418	6,296	24,860	58.59	424
2011	17,286.00	2,275	2,644	14,642	61.59	238
2012	1,098.72	129	150	949	62.59	15
2013	15,156.01	1,578	1,834	13,322	63.09	211
2014	29,183.67	2,624	3,049	26,135	64.09	408
2015	36,574.58	2,769	3,218	33,357	65.09	512

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	2,114	2,456	31,912	66.09	483
2017	85,120.56	4,026	4,678	80,443	67.09	1,199
2018	6,158.77	215	250	5,909	67.96	87
	2,775,328.71	1,393,298	1,583,903	1,191,426		26,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.1 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 AS OF OCTOBER 31, 2020

YEAR (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	302,175	434,323	52,013	22.72	2,289
1980	12,052.02	7,197	10,344	1,708	24.17	71
1982	144,492.45	82,697	118,863	25,629	25.66	999
1983	5,454.59	3,340	4,801	654	23.64	28
1984	6,913.86	4,145	5,958	956	24.27	39
1995	6,058.20	2,670	3,838	2,220	32.14	69
2006	93,601.90	24,552	35,289	58,313	40.31	1,447
2007	381,147.00	93,000	133,671	247,476	41.31	5,991
2009	205,133.93	43,017	61,829	143,305	42.72	3,355
	1,341,189.89	562,793	808,916	532,274		14,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 1.07

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,867.42	1,867	1,867			
1921	14.18	14	14			
1926	634.07	611	634			
1933	293.44	272	293			
1936	28.90	26	29			
1938	90.96	82	91			
1942	4,406.78	3,876	4,407			
1946	32.11	28	32			
1947	453.54	386	454			
1948	4,362.09	3,691	4,362			
1949	21,034.56	17,677	21,035			
1950	8,392.65	7,002	8,393			
1951	12,078.35	10,003	12,078			
1952	9,549.90	7,850	9,550			
1953	13,255.42	10,812	13,255			
1954	4,085.02	3,306	4,085			
1955	4,858.94	3,900	4,859			
1956	3,869.27	3,079	3,869			
1957	452.15	357	452			
1958	757.51	592	758			
1959	6,139.97	4,753	6,140			
1960	7,615.35	5,839	7,615			
1961	4,813.03	3,654	4,813			
1962	707.79	532	708			
1963	348.70	259	349			
1964	14,138.64	10,388	14,139			
1965	344.38	250	344			
1967	102.72	73	103			
1968	11,356.82	7,946	11,357			
1969	3,426.61	2,366	3,427			
1970	1,521.33	1,036	1,521			
1971	7,394.27	4,964	7,394			
1973	1,739.83	1,133	1,740			
1974	1,967.63	1,261	1,968			
1975	628.61	396	619	10	20.32	
1976	1,107.75	687	1,074	34	20.90	2
1978	31,761.27	18,999	29,703	2,058	22.10	93
1979	11,208.90	6,581	10,289	920	22.71	41
1980	0.01					
1981	26,789.15	15,114	23,629	3,160	23.97	132
1983	2,302.54	1,444	2,258	45	22.19	2
1984	35,085.44	21,672	33,882	1,203	22.49	53
1985	11,812.60	7,137	11,158	655	23.15	28
1986	2,467.20	1,457	2,278	189	23.81	8

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,354.68	786	1,229	126	24.14	5	
1988	1,820.06	1,030	1,610	210	24.81	8	
1989	6,820.37	3,783	5,914	906	25.16	36	
1990	440.69	238	372	69	25.85	3	
1991	1,326.78	697	1,090	237	26.53	9	
1993	81,082.33	40,338	63,064	18,018	27.61	653	
1994	5,767.79	2,794	4,368	1,400	28.02	50	
1997	3,603.84	1,581	2,472	1,132	29.86	38	
1998	5,790.80	2,457	3,841	1,950	30.30	64	
1999	41,799.43	17,033	26,629	15,170	31.02	489	
2000	2,628.76	1,032	1,613	1,016	31.48	32	
2002	4,312.22	1,549	2,422	1,890	32.69	58	
2003	112,012.41	38,443	60,101	51,911	33.17	1,565	
2004	74,290.07	24,271	37,945	36,345	33.66	1,080	
2005	43,951.93	13,612	21,281	22,671	34.17	663	
2006	18,903.01	5,527	8,641	10,262	34.69	296	
2008	368,074.03	94,411	147,601	220,473	35.75	6,167	
2010	118,968.59	26,066	40,751	78,218	36.83	2,124	
2014	222,336.70	31,550	49,325	173,012	38.31	4,516	
2017	149,557.64	11,815	18,471	131,087	38.86	3,373	
	1,540,139.93	512,385	765,765	774,375		21,588	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.9	1.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	237	426-	664	0.18	664
1939	19.57	19	34-	54	0.57	54
1941	2,931.40	2,860	5,144-	8,075	1.09	7,408
1947	529.70	497	894-	1,424	2.74	520
1949	416.19	385	692-	1,108	3.32	334
1950	3,524.86	3,243	5,833-	9,358	3.60	2,599
1951	1,022.22	934	1,680-	2,702	3.90	693
1952	5,364.58	4,865	8,751-	14,116	4.19	3,369
1953	2,751.48	2,478	4,457-	7,208	4.48	1,609
1954	2,503.83	2,238	4,025-	6,529	4.77	1,369
1955	1,688.17	1,498	2,694-	4,382	5.06	866
1956	69.33	61	110-	179	5.35	33
1958	3,139.09	2,724	4,900-	8,039	5.95	1,351
1959	727.82	627	1,128-	1,856	6.25	297
1969	176.01	138	248-	424	9.70	44
1974	304.86	225	405-	710	11.83	60
1980	5,852.63	3,926	7,062-	12,915	14.81	872
1983	414.15	297	534-	948	14.75	64
1984	12,992.80	9,159	16,474-	29,467	15.21	1,937
1986	483.17	328	590-	1,073	16.17	66
1997	548.91	283	509-	1,058	21.91	48
	49,995.58	41,319	62,293-	112,289		24,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 48.52

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	7,090.67	7,017	7,091			
1886	1,853.33	1,766	1,853			
1887	14,120.89	13,409	14,121			
1888	6,178.64	5,847	6,179			
1889	1,115.06	1,051	1,115			
1890	6,930.60	6,512	6,931			
1891	10,648.35	9,973	10,648			
1892	7,577.67	7,075	7,578			
1893	13,511.18	12,574	13,511			
1894	1,320.54	1,225	1,321			
1896	1,599.59	1,475	1,600			
1897	9,659.20	8,882	9,659			
1899	18,915.18	17,288	18,915			
1900	73,780.52	67,242	73,781			
1901	27,160.69	24,675	27,161			
1902	146,375.01	132,579	146,375			
1903	17,184.56	15,520	17,185			
1904	180.35	162	180			
1905	5,530.45	4,964	5,530			
1906	50,690.22	45,348	50,690			
1908	7.43	7	7			
1909	1,487.96	1,318	1,488			
1910	7,785.01	6,875	7,785			
1911	817.92	720	818			
1912	3,368.32	2,954	3,368			
1913	1,760.93	1,539	1,761			
1914	39,652.69	34,537	39,653			
1915	396.91	345	397			
1916	1,181.47	1,022	1,181			
1917	35,683.08	30,745	35,683			
1918	2,120.76	1,820	2,121			
1919	23,170.79	19,814	23,171			
1920	1,503.08	1,280	1,503			
1921	19,508.37	16,548	19,508			
1922	12,140.22	10,255	12,140			
1923	1,677.57	1,411	1,678			
1924	43,356.09	36,306	43,356			
1925	47,715.29	39,776	47,715			
1926	1,704.68	1,414	1,705			
1927	10,683.66	8,822	10,684			
1928	12,329.60	10,132	12,330			
1929	9,552.06	7,809	9,552			
1930	48,211.65	39,202	48,212			
1931	28,035.73	22,674	28,036			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,300.53	4,262	5,301			
1933	6,246.80	4,994	6,247			
1934	4,642.67	3,689	4,643			
1935	4,456.38	3,519	4,456			
1936	19,409.44	15,229	19,409			
1937	19,851.23	15,472	19,851			
1938	20,710.71	16,033	20,711			
1939	64,089.71	49,261	64,090			
1940	25,407.23	19,386	25,407			
1941	15,294.17	11,582	15,294			
1942	84,178.04	63,239	84,178			
1943	28,069.54	20,919	28,070			
1944	116,918.09	86,416	116,918			
1945	13,626.17	9,985	13,626			
1946	21,089.65	15,319	21,090			
1947	59,739.27	42,997	59,662	77	22.42	3
1948	724,772.20	516,850	717,172	7,600	22.95	331
1949	1,219,001.17	860,920	1,194,597	24,404	23.50	1,038
1950	169,177.09	118,319	164,177	5,000	24.05	208
1951	175,381.12	121,408	168,464	6,917	24.62	281
1952	1,216,126.93	833,047	1,155,921	60,206	25.20	2,389
1953	542,791.40	367,877	510,459	32,332	25.78	1,254
1954	661,546.65	443,402	615,257	46,290	26.38	1,755
1955	605,428.35	401,248	556,764	48,664	26.98	1,804
1956	306,033.78	200,489	278,195	27,839	27.59	1,009
1957	1,060,490.81	686,403	952,440	108,051	28.22	3,829
1958	705,438.22	451,043	625,859	79,579	28.85	2,758
1959	1,674,914.62	1,057,508	1,467,379	207,536	29.49	7,038
1960	630,189.77	392,848	545,109	85,081	30.13	2,824
1961	1,220,293.36	750,627	1,041,556	178,737	30.79	5,805
1962	1,326,707.36	805,152	1,117,214	209,493	31.45	6,661
1963	712,013.10	426,140	591,304	120,709	32.12	3,758
1964	1,491,269.60	879,849	1,220,863	270,407	32.80	8,244
1965	642,919.20	373,780	518,650	124,269	33.49	3,711
1966	520,442.24	298,083	413,615	106,827	34.18	3,125
1967	773,388.72	436,191	605,251	168,138	34.88	4,820
1968	859,599.12	477,181	662,128	197,471	35.59	5,548
1969	531,466.26	290,313	402,833	128,633	36.30	3,544
1970	396,611.60	213,080	295,666	100,946	37.02	2,727
1971	488,135.22	257,794	357,710	130,425	37.75	3,455
1972	1,519,538.24	788,640	1,094,303	425,235	38.48	11,051
1973	754,899.95	384,712	533,819	221,081	39.23	5,636
1974	231,922.85	116,050	161,029	70,894	39.97	1,774
1975	375,424.59	184,288	255,715	119,710	40.73	2,939

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	124,370.63	59,884	83,094	41,277	41.48	995
1977	599,126.58	282,716	392,292	206,835	42.25	4,896
1978	4,211,243.95	1,946,648	2,701,133	1,510,111	43.02	35,103
1979	1,458,151.46	659,814	915,546	542,605	43.80	12,388
1980	388,993.26	172,227	238,979	150,014	44.58	3,365
1981	1,753,352.57	758,991	1,053,162	700,191	45.37	15,433
1982	1,359,871.67	575,226	798,173	561,699	46.16	12,169
1983	361,073.54	172,557	239,437	121,637	40.79	2,982
1984	684,491.55	320,821	445,165	239,327	41.19	5,810
1985	1,230,504.74	560,864	778,245	452,260	42.19	10,720
1986	1,357,628.89	605,910	840,750	516,879	42.59	12,136
1987	1,573,743.27	681,903	946,196	627,547	43.59	14,397
1988	1,312,096.80	555,804	771,224	540,873	44.00	12,293
1989	1,641,726.92	679,018	942,193	699,534	44.42	15,748
1990	2,500,779.27	1,001,312	1,389,402	1,111,377	45.42	24,469
1991	3,116,959.80	1,215,926	1,687,197	1,429,763	45.86	31,177
1992	1,688,054.53	636,059	882,584	805,471	46.86	17,189
1993	1,630,061.96	597,092	828,514	801,548	47.29	16,950
1994	1,058,418.87	376,268	522,103	536,316	47.74	11,234
1995	1,208,975.28	413,470	573,723	635,252	48.74	13,033
1996	1,183,852.78	391,737	543,567	640,286	49.20	13,014
1997	2,249,304.81	719,103	997,814	1,251,491	49.66	25,201
1998	1,103,627.97	337,710	468,600	635,028	50.66	12,535
1999	1,029,185.98	302,992	420,426	608,760	51.13	11,906
2000	1,298,672.16	367,005	509,250	789,422	51.61	15,296
2001	770,996.42	207,167	287,461	483,535	52.61	9,191
2002	1,978,564.02	507,897	704,749	1,273,815	53.09	23,994
2003	380,007.53	92,874	128,870	251,138	53.59	4,686
2004	1,477,744.68	340,325	472,229	1,005,516	54.59	18,419
2005	5,992,971.06	1,304,670	1,810,337	4,182,634	55.09	75,924
2006	4,821,908.86	988,491	1,371,612	3,450,297	55.59	62,067
2007	4,291,935.61	824,052	1,143,440	3,148,496	56.11	56,113
2008	5,173,952.80	918,894	1,275,041	3,898,912	57.11	68,270
2009	3,419,912.06	561,892	779,671	2,640,241	57.63	45,814
2010	6,570,750.03	991,526	1,375,823	5,194,927	58.16	89,321
2011	8,624,507.58	1,183,282	1,641,901	6,982,607	58.69	118,974
2012	5,809,453.35	716,306	993,933	4,815,520	59.24	81,288
2013	7,243,390.14	791,703	1,098,553	6,144,837	59.78	102,791
2014	2,062,002.15	197,127	273,530	1,788,472	59.89	29,863
2015	3,908,500.95	316,979	439,834	3,468,667	60.45	57,381
2016	2,746,908.41	183,219	254,231	2,492,677	60.60	41,133
2017	10,911,570.41	567,402	787,317	10,124,253	60.77	166,600

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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						
2018	873,490.38	33,891	47,027	826,463	60.84	13,584
2019	4,420,283.12	95,920	133,097	4,287,186	60.02	71,429
2020	8,470,000.00	60,984	84,620	8,385,380	57.72	145,277
	148,893,345.92	39,473,111	54,579,723	94,313,623		1,731,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.5 1.16

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	558.69	559	559			
1954	34.54	34	33	2	0.97	2
1955	33.64	32	31	3	1.25	2
1956	414.63	397	390	25	1.52	16
1960	372.27	344	338	34	2.64	13
1962	29,447.24	26,747	26,282	3,165	3.21	986
1963	107.12	96	94	13	3.51	4
1964	868.29	774	761	107	3.80	28
1971	545.01	452	444	101	5.98	17
1972	194.27	159	156	38	6.31	6
1978	1,230,835.98	935,792	919,508	311,328	8.39	37,107
1979	2,206.41	1,655	1,626	580	8.75	66
1980	2,181.02	1,612	1,584	597	9.13	65
1981	72,800.38	53,020	52,097	20,703	9.51	2,177
1982	318,090.97	228,208	224,237	93,854	9.89	9,490
1983	17,273.92	13,800	13,560	3,714	9.40	395
1984	58,044.10	45,977	45,177	12,867	9.54	1,349
1985	5,025.97	3,925	3,857	1,169	9.91	118
1986	12,925.48	9,941	9,768	3,157	10.31	306
1987	5,286.41	4,018	3,948	1,338	10.53	127
1988	566.48	423	416	150	10.96	14
1989	9,750.03	7,179	7,054	2,696	11.22	240
1990	12,007.71	8,668	8,517	3,491	11.68	299
1992	2,200.35	1,534	1,507	693	12.32	56
1994	16,272.10	10,884	10,695	5,577	13.04	428
1995	61,904.05	40,460	39,756	22,148	13.43	1,649
1996	224,833.84	143,332	140,838	83,996	13.84	6,069
1997	1,029.77	639	628	402	14.26	28
1998	19,966.92	12,084	11,874	8,093	14.57	555
2001	454,114.09	249,354	245,015	209,099	15.88	13,167
2003	399,548.76	203,610	200,067	199,482	16.68	11,959
2004	87,405.62	42,689	41,946	45,460	17.11	2,657
2005	1,780,641.58	829,957	815,515	965,127	17.56	54,962
2006	455,840.20	201,892	198,379	257,461	18.03	14,280
2007	1,903,821.30	797,130	783,259	1,120,562	18.51	60,538
2008	526,119.36	206,344	202,753	323,366	19.11	16,921
2009	511,963.47	187,430	184,169	327,794	19.63	16,699
2010	110,138.47	37,326	36,676	73,462	20.16	3,644
2011	1,550,866.63	482,009	473,622	1,077,245	20.70	52,041
2012	203,864.39	57,429	56,430	147,434	21.25	6,938
2013	59,993.94	15,046	14,784	45,210	21.91	2,063

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,076,831.81	236,688	232,569	844,263	22.48	37,556
2015	76,746.37	14,367	14,117	62,629	23.16	2,704
2017	62,867.64	7,500	7,370	55,498	24.60	2,256
	11,366,541.22	5,121,516	5,032,406	6,334,135		359,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 3.17

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	42.23	42	42			
1924	108.23	104	108			
1926	30.30	29	30			
1927	38.63	36	39			
1934	443.89	388	444			
1937	107.45	91	107			
1945	120.14	94	120			
1947	1,733.70	1,336	1,734			
1948	1,128.04	860	1,128			
1949	23,489.66	17,721	23,490			
1950	42,125.05	31,434	42,125			
1951	1,133.21	837	1,133			
1952	7,637.91	5,576	7,638			
1953	24,202.92	17,470	24,187	16	13.91	1
1954	1,370.35	978	1,354	16	14.32	1
1955	27,609.80	19,470	26,956	654	14.74	44
1956	10,936.36	7,620	10,550	386	15.16	25
1957	40,748.49	28,051	38,837	1,911	15.58	123
1958	47,783.64	32,483	44,973	2,811	16.01	176
1959	7,750.33	5,202	7,202	548	16.44	33
1960	1,336.04	885	1,225	111	16.87	7
1961	13,781.53	9,010	12,474	1,308	17.31	76
1962	19,201.24	12,385	17,147	2,054	17.75	116
1963	5,721.43	3,640	5,040	681	18.19	37
1964	89,397.41	56,070	77,629	11,768	18.64	631
1965	41,259.10	25,506	35,313	5,946	19.09	311
1966	16,177.38	9,852	13,640	2,537	19.55	130
1967	33,085.81	19,845	27,476	5,610	20.01	280
1968	224,948.01	132,809	183,875	41,073	20.48	2,006
1969	108,678.09	63,142	87,420	21,258	20.95	1,015
1970	7,060.65	4,034	5,585	1,476	21.43	69
1971	67,414.68	37,874	52,437	14,978	21.91	684
1972	15,857.41	8,756	12,123	3,734	22.39	167
1973	21,270.26	11,537	15,973	5,297	22.88	232
1974	28,106.54	14,964	20,718	7,389	23.38	316
1975	6,741.27	3,522	4,876	1,865	23.88	78
1976	21,990.60	11,268	15,601	6,390	24.38	262
1977	9,821.81	4,933	6,830	2,992	24.89	120
1978	211,696.43	104,155	144,203	67,493	25.40	2,657
1979	138,599.44	66,749	92,414	46,185	25.92	1,782
1980	32,752.85	15,433	21,367	11,386	26.44	431
1981	232,498.44	107,089	148,265	84,233	26.97	3,123
1982	128,087.65	57,639	79,802	48,286	27.50	1,756
1983	130,670.08	80,009	110,773	19,897	23.64	842

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	64,012.00	38,606	53,450	10,562	23.91	442
1985	67,248.32	39,683	54,941	12,307	24.54	502
1986	41,375.29	24,006	33,236	8,139	24.84	328
1987	322,661.86	183,917	254,634	68,028	25.15	2,705
1988	60,034.59	33,583	46,496	13,539	25.47	532
1989	223,477.97	122,533	169,648	53,830	25.81	2,086
1990	126,252.22	67,785	93,849	32,403	26.16	1,239
1991	367,591.79	193,022	267,240	100,352	26.53	3,783
1992	131,039.17	67,197	93,035	38,004	26.92	1,412
1993	559,685.42	281,466	389,691	169,994	27.02	6,291
1994	167,113.91	81,852	113,325	53,789	27.43	1,961
1995	299,053.55	142,439	197,208	101,846	27.86	3,656
1996	85,863.53	39,909	55,254	30,610	28.02	1,092
1997	214,491.47	97,100	134,435	80,056	28.21	2,838
1998	341,928.28	149,662	207,208	134,720	28.69	4,696
1999	143,571.23	60,946	84,380	59,191	28.92	2,047
2000	140,765.80	57,813	80,042	60,724	29.17	2,082
2001	214,511.49	85,440	118,292	96,219	29.21	3,294
2002	910,126.16	348,760	482,860	427,266	29.51	14,479
2003	511,088.55	188,694	261,248	249,841	29.62	8,435
2004	1,403,489.94	495,151	685,539	717,951	29.96	23,964
2005	60,723.52	20,579	28,492	32,232	29.91	1,078
2006	972,383.71	313,594	434,173	538,211	30.11	17,875
2007	814,204.68	249,717	345,734	468,471	30.14	15,543
2008	55,200.19	15,997	22,148	33,052	30.22	1,094
2009	173,843.49	47,477	65,732	108,111	30.16	3,585
2010	475,901.11	121,450	168,148	307,753	30.15	10,207
2011	1,130,520.45	268,046	371,111	759,409	30.04	25,280
2012	1,972,869.96	430,678	596,276	1,376,594	29.84	46,133
2013	821,831.35	162,723	225,291	596,540	29.70	20,086
2014	1,353,973.91	240,060	332,364	1,021,610	29.38	34,772
2015	1,222,001.61	190,999	264,439	957,563	28.80	33,249
2016	1,625,514.43	216,193	299,320	1,326,194	28.24	46,962
2017	10,645,850.80	1,157,204	1,602,156	9,043,695	27.34	330,786
2018	391,758.99	33,535	46,429	345,330	26.28	13,140
2019	1,987,564.36	104,745	145,020	1,842,544	23.98	76,837
2020	1,762,500.00	36,131	50,024	1,712,476	19.95	85,838
	33,706,719.58	7,439,620	10,297,271	23,409,449		867,860

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.57

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	2,610.86	2,611	2,611			
1954	33.97	34	34			
1955	335.46	335	335			
1961	728.31	721	728			
1965	3,317.56	3,135	3,318			
1968	1,585.83	1,451	1,586			
1969	2,653.32	2,400	2,653			
1970	2,450.18	2,192	2,450			
1974	564.16	481	564			
1975	230.40	194	230			
1976	1,187.38	986	1,171	16	5.10	3
1979	17,272.30	13,714	16,287	985	6.18	159
1982	4,415.60	3,335	3,961	455	7.34	62
1986	2,098.16	1,693	2,011	87	8.22	11
1987	251.96	201	239	13	8.51	2
1989	26,051.67	20,081	23,849	2,203	9.32	236
1990	14.60	11	13	2	9.67	
1991	4,781.68	3,548	4,214	568	10.19	56
1992	7,951.10	5,790	6,876	1,075	10.58	102
1993	11,972.66	8,541	10,143	1,830	10.98	167
1994	36,736.91	25,734	30,562	6,175	11.26	548
1995	17,245.76	11,796	14,009	3,237	11.70	277
1996	17,403.36	11,603	13,780	3,623	12.16	298
1997	107,185.00	69,777	82,869	24,316	12.51	1,944
1998	55,739.84	35,228	41,838	13,902	13.00	1,069
1999	27,649.89	16,988	20,175	7,475	13.39	558
2000	85,054.09	50,675	60,183	24,871	13.80	1,802
2002	77,796.27	43,216	51,324	26,472	14.67	1,804
2003	45,828.90	24,468	29,059	16,770	15.13	1,108
2004	24,276.40	12,451	14,787	9,489	15.51	612
2008	109,976.86	46,113	54,765	55,212	17.08	3,233
2011	47,532.69	16,194	19,232	28,301	18.06	1,567
2013	5,189.79	1,473	1,749	3,441	18.51	186
2014	4,854.79	1,230	1,461	3,394	18.67	182
2015	548,639.41	121,414	144,194	404,445	18.76	21,559
2016	292,863.28	54,941	65,250	227,613	18.76	12,133
2017	626,200.81	95,183	113,042	513,159	18.60	27,589
2018	239,133.18	28,385	33,710	205,423	18.25	11,256
2019	4,568.21	328	390	4,178	17.25	242
	2,464,382.60	738,651	875,652	1,588,731		88,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.60

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	20,753	20,753			
1906	12,629.15	12,594	12,629			
1907	3,991.47	3,972	3,991			
1908	3,682.91	3,660	3,683			
1909	2,061.23	2,043	2,061			
1910	3,098.35	3,062	3,098			
1911	6,116.69	6,031	6,117			
1912	12,356.15	12,150	12,356			
1913	7,234.15	7,092	7,234			
1914	8,650.32	8,458	8,650			
1915	16,443.73	16,029	16,444			
1916	3,735.88	3,630	3,736			
1917	3,095.78	2,999	3,096			
1918	1,347.79	1,302	1,348			
1919	1,673.56	1,611	1,670	4	2.82	1
1920	5,367.89	5,150	5,338	30	3.05	10
1921	3,010.45	2,878	2,983	27	3.30	8
1922	6,721.09	6,403	6,637	84	3.55	24
1923	7,711.85	7,321	7,588	124	3.80	33
1924	3,446.87	3,260	3,379	68	4.06	17
1925	4,176.63	3,936	4,080	97	4.32	22
1926	2,132.54	2,002	2,075	58	4.58	13
1927	3,524.17	3,296	3,416	108	4.85	22
1928	1,429.17	1,332	1,381	48	5.12	9

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	3,033	3,144	123	5.38	23
1930	5,668.14	5,240	5,431	237	5.66	42
1931	4,731.61	4,357	4,516	216	5.94	36
1932	2,851.42	2,615	2,710	141	6.22	23
1933	851.21	777	805	46	6.51	7
1934	850.90	774	802	49	6.80	7
1935	908.21	822	852	56	7.10	8
1936	3,346.94	3,016	3,126	221	7.41	30
1937	4,482.64	4,020	4,167	316	7.74	41
1938	3,424.14	3,056	3,168	256	8.07	32
1939	8,945.92	7,943	8,233	713	8.41	85
1940	12,479.23	11,020	11,422	1,057	8.77	121
1941	25,816.38	22,667	23,495	2,321	9.15	254
1942	6,103.48	5,327	5,522	581	9.54	61
1943	1,364.06	1,183	1,226	138	9.95	14
1944	3,124.90	2,693	2,791	334	10.37	32
1945	16,033.54	13,720	14,221	1,813	10.82	168
1946	8,601.73	7,307	7,574	1,028	11.29	91
1947	11,568.51	9,751	10,107	1,462	11.78	124
1948	11,280.16	9,432	9,776	1,504	12.29	122
1949	10,146.57	8,411	8,718	1,429	12.83	111
1950	29,692.99	24,396	25,287	4,406	13.38	329
1951	38,944.81	31,696	32,853	6,092	13.96	436
1952	23,874.50	19,240	19,943	3,932	14.56	270
1953	16,201.83	12,925	13,397	2,805	15.17	185
1954	21,913.55	17,294	17,926	3,988	15.81	252
1955	27,482.14	21,454	22,237	5,245	16.45	319
1956	27,191.78	20,989	21,755	5,437	17.11	318
1957	24,312.10	18,548	19,225	5,087	17.78	286
1958	90,979.25	68,587	71,092	19,887	18.46	1,077
1959	31,221.29	23,250	24,099	7,122	19.15	372
1960	26,962.73	19,827	20,551	6,412	19.85	323
1961	55,962.03	40,621	42,104	13,858	20.56	674
1962	22,170.68	15,883	16,463	5,708	21.27	268
1963	31,787.88	22,464	23,284	8,504	22.00	387
1964	33,329.08	23,224	24,072	9,257	22.74	407
1965	34,496.80	23,697	24,562	9,935	23.48	423
1966	29,075.86	19,679	20,398	8,678	24.24	358
1967	49,682.15	33,122	34,331	15,351	25.00	614
1968	45,755.37	30,028	31,125	14,630	25.78	567
1969	26,644.17	17,205	17,833	8,811	26.57	332
1970	32,271.75	20,499	21,248	11,024	27.36	403
1971	32,255.69	20,140	20,875	11,381	28.17	404
1972	24,125.77	14,800	15,340	8,786	28.99	303

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	27,264	28,260	16,989	29.81	570
1974	41,949.25	24,806	25,712	16,237	30.65	530
1975	26,525.73	15,388	15,950	10,576	31.49	336
1976	18,098.73	10,292	10,668	7,431	32.35	230
1977	27,541.25	15,346	15,906	11,635	33.21	350
1978	39,100.45	21,333	22,112	16,988	34.08	498
1979	58,508.29	31,236	32,377	26,131	34.96	747
1980	59,975.41	31,307	32,450	27,525	35.85	768
1981	77,970.45	39,775	41,227	36,743	36.74	1,000
1982	63,421.48	31,592	32,746	30,675	37.64	815
1983	69,166.25	35,379	36,671	32,495	35.66	911
1984	47,160.28	23,646	24,509	22,651	36.13	627
1985	52,608.15	25,652	26,589	26,019	37.13	701
1986	55,195.81	26,152	27,107	28,089	38.13	737
1987	63,004.82	28,982	30,040	32,965	39.13	842
1988	79,849.02	35,884	37,194	42,655	39.61	1,077
1989	65,470.12	28,512	29,553	35,917	40.61	884
1990	101,734.15	42,891	44,457	57,277	41.61	1,377
1991	72,361.59	29,502	30,579	41,783	42.61	981
1992	107,686.91	42,407	43,956	63,731	43.61	1,461
1993	91,020.76	34,834	36,106	54,915	44.09	1,246
1994	102,018.79	37,614	38,988	63,031	45.09	1,398
1995	64,390.93	22,839	23,673	40,718	46.09	883
1996	37,560.34	12,797	13,264	24,296	47.09	516
1997	139,492.30	45,572	47,236	92,256	48.09	1,918
1998	41,423.54	12,953	13,426	27,998	49.09	570
1999	86,614.37	25,872	26,817	59,797	50.09	1,194
2000	101,982.41	29,238	30,306	71,676	50.59	1,417
2001	362,660.06	98,861	102,471	260,189	51.59	5,043
2002	217,151.26	56,134	58,184	158,967	52.59	3,023
2003	479,909.66	117,290	121,573	358,337	53.59	6,687
2004	191,941.78	44,204	45,818	146,124	54.59	2,677
2005	240,384.90	51,971	53,869	186,516	55.59	3,355
2006	361,866.00	73,133	75,804	286,062	56.59	5,055
2007	75,344.24	14,165	14,682	60,662	57.59	1,053
2008	72,502.45	12,608	13,068	59,434	58.59	1,014
2009	32,891.55	5,256	5,448	27,444	59.59	461
2010	1,368.29	199	206	1,162	60.59	19
2011	215,289.34	28,332	29,367	185,922	61.59	3,019
2012	101,513.39	11,928	12,364	89,149	62.59	1,424
2013	30,336.74	3,158	3,273	27,064	63.09	429
2015	12,300.58	931	965	11,336	65.09	174

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	6,613	6,854	100,672	66.09	1,523
2017	162,500.44	7,686	7,967	154,533	67.09	2,303
2018	2,388.00	83	86	2,302	67.96	34
	5,722,050.06	2,299,836	2,375,950	3,346,100		72,775
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.0 1.27

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	21.95	21	22			
1907	828.96	805	829			
1908	20.47	20	20			
1909	390.77	376	391			
1910	304.65	292	305			
1911	646.72	617	647			
1912	578.43	549	578			
1913	1,838.46	1,738	1,838			
1914	2,072.01	1,950	2,072			
1915	2,191.90	2,053	2,192			
1917	1,495.23	1,387	1,495			
1918	2,823.79	2,607	2,824			
1919	854.01	785	854			
1920	370.59	339	371			
1921	1,829.27	1,664	1,829			
1922	1,426.94	1,292	1,427			
1923	637.00	574	637			
1924	663.38	595	660	3	6.73	
1925	4,938.81	4,405	4,889	50	7.03	7
1926	1,465.16	1,300	1,443	22	7.32	3
1927	3,786.18	3,343	3,711	75	7.61	10
1928	5,387.13	4,732	5,252	135	7.91	17
1929	3,155.48	2,757	3,060	95	8.21	12
1930	4,358.25	3,788	4,204	154	8.51	18
1931	734.91	635	705	30	8.81	3
1932	2,011.65	1,730	1,920	92	9.11	10
1933	407.10	348	386	21	9.42	2
1934	328.83	280	311	18	9.73	2
1935	1,806.58	1,527	1,695	112	10.05	11
1936	3,905.28	3,282	3,643	262	10.37	25
1937	4,752.09	3,970	4,406	346	10.70	32
1938	2,344.84	1,947	2,161	184	11.03	17
1939	1,921.66	1,586	1,760	162	11.37	14
1940	2,318.14	1,901	2,110	208	11.71	18
1941	2,333.52	1,900	2,109	225	12.07	19
1942	11,328.05	9,163	10,170	1,158	12.42	93
1943	2,202.07	1,769	1,963	239	12.79	19
1944	6,853.68	5,466	6,067	787	13.16	60
1945	1,482.24	1,173	1,302	180	13.54	13
1946	11,176.62	8,781	9,746	1,431	13.93	103
1947	10,642.25	8,296	9,208	1,434	14.33	100
1948	27,811.88	21,505	23,869	3,943	14.74	268
1949	32,021.96	24,558	27,258	4,764	15.15	314
1950	36,593.45	27,828	30,887	5,706	15.57	366

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	40,466	44,915	8,775	16.01	548
1952	86,721.97	64,774	71,895	14,827	16.45	901
1953	72,782.06	53,859	59,780	13,002	16.90	769
1954	23,140.99	16,964	18,829	4,312	17.35	249
1955	52,027.35	37,764	41,916	10,111	17.82	567
1956	38,423.10	27,605	30,640	7,783	18.30	425
1957	43,580.61	30,982	34,388	9,193	18.79	489
1958	79,738.28	56,086	62,252	17,486	19.28	907
1959	74,947.69	52,129	57,860	17,088	19.79	863
1960	22,139.74	15,225	16,899	5,241	20.30	258
1961	67,360.22	45,784	50,817	16,543	20.82	795
1962	9,913.67	6,656	7,388	2,526	21.36	118
1963	36,973.77	24,517	27,212	9,762	21.90	446
1964	36,775.68	24,074	26,721	10,055	22.45	448
1965	43,375.85	28,021	31,102	12,274	23.01	533
1966	37,827.93	24,111	26,762	11,066	23.57	469
1967	21,747.56	13,667	15,170	6,578	24.15	272
1968	19,797.16	12,262	13,610	6,187	24.74	250
1969	20,961.96	12,793	14,199	6,763	25.33	267
1970	22,571.86	13,567	15,059	7,513	25.93	290
1971	25,942.27	15,350	17,038	8,904	26.54	335
1972	36,960.17	21,516	23,881	13,079	27.16	482
1973	45,751.16	26,191	29,070	16,681	27.79	600
1974	54,672.82	30,760	34,142	20,531	28.43	722
1975	74,150.48	40,988	45,494	28,656	29.07	986
1976	25,625.76	13,909	15,438	10,188	29.72	343
1977	10,532.04	5,610	6,227	4,305	30.38	142
1978	14,019.66	7,323	8,128	5,892	31.05	190
1979	64,148.10	32,844	36,455	27,693	31.72	873
1980	49,197.48	24,675	27,388	21,809	32.40	673
1981	113,229.81	55,587	61,698	51,532	33.09	1,557
1982	25,662.51	12,322	13,677	11,986	33.79	355
1983	182,580.42	101,569	112,735	69,845	29.78	2,345
1984	52,714.14	28,729	31,887	20,827	30.33	687
1985	45,866.77	24,470	27,160	18,707	30.89	606
1986	32,346.01	16,881	18,737	13,609	31.45	433
1987	29,134.06	14,858	16,491	12,643	32.03	395
1988	38,939.15	19,388	21,519	17,420	32.60	534
1989	67,928.48	32,993	36,620	31,308	33.18	944
1990	34,385.96	16,271	18,060	16,326	33.77	483
1991	32,469.00	14,952	16,596	15,873	34.36	462
1992	13,134.65	5,917	6,568	6,567	34.56	190
1993	41,418.29	18,112	20,103	21,315	35.17	606
1994	36,214.01	15,355	17,043	19,171	35.78	536

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	27,906	30,974	37,022	36.40	1,017
1996	11,779.78	4,672	5,186	6,594	37.02	178
1997	22,604.71	8,651	9,602	13,003	37.64	345
1998	42,145.24	15,531	17,238	24,907	38.27	651
1999	35,600.82	12,685	14,080	21,521	38.54	558
2000	45,105.04	15,408	17,102	28,003	39.19	715
2002	2,463.00	772	857	1,606	40.15	40
2003	6,069.55	1,809	2,008	4,062	40.81	100
2004	46,964.39	13,272	14,731	32,233	41.47	777
2005	74,816.46	20,073	22,280	52,536	41.81	1,257
2006	176,972.15	44,650	49,559	127,413	42.48	2,999
2007	5,788.36	1,374	1,525	4,263	42.85	99
2008	282,942.23	62,813	69,718	213,224	43.22	4,933
2009	258,609.19	53,041	58,872	199,737	43.92	4,548
2010	47,741.75	9,028	10,021	37,721	44.31	851
2011	53,720.27	9,277	10,297	43,423	44.72	971
2012	56,631.58	8,823	9,793	46,839	45.14	1,038
2013	168,150.95	23,423	25,998	142,153	45.30	3,138
2014	22,526.04	2,739	3,040	19,486	45.75	426
2015	441,464.66	45,912	50,959	390,506	45.95	8,498
2017	6,500.00	440	488	6,012	45.93	131
2018	45,070.20	2,303	2,556	42,514	45.62	932
2019	1,808,826.00	52,637	58,425	1,750,401	44.54	39,300
2020	48,000.00	475	527	47,473	41.78	1,136
	5,995,071.97	1,801,224	1,998,631	3,996,441		101,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.69

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	1,179,469	1,308,734	58,544	9.18	6,377
1951	1,385.78	1,193	1,324	62	9.19	7
1952	4,474.38	3,847	4,269	206	9.20	22
1953	12,671.44	10,875	12,067	605	9.21	66
1954	543.18	465	516	27	9.22	3
1955	254.49	218	242	13	9.23	1
1956	45.16	39	43	2	9.23	
1957	339.73	289	321	19	9.24	2
1958	643.95	547	607	37	9.25	4
1959	141.62	120	133	8	9.26	1
1960	15,305.95	12,956	14,376	930	9.27	100
1961	2,088.94	1,764	1,957	132	9.28	14
1962	2,207.02	1,860	2,064	143	9.29	15
1963	760.00	639	709	51	9.29	5
1964	175,161.36	146,880	162,977	12,184	9.30	1,310
1965	19,724.60	16,497	18,305	1,420	9.31	153
1966	5,753.86	4,799	5,325	429	9.32	46
1967	4,085.89	3,399	3,772	314	9.32	34
1968	10,545.06	8,747	9,706	839	9.33	90
1969	130.20	108	120	10	9.34	1
1970	2,795.11	2,305	2,558	237	9.34	25
1971	22,221.98	18,264	20,266	1,956	9.35	209
1972	12,509.48	10,247	11,370	1,139	9.36	122
1973	14,516.29	11,852	13,151	1,365	9.36	146
1974	3,096.05	2,518	2,794	302	9.37	32
1975	8,280.10	6,711	7,446	834	9.37	89
1976	2,633.28	2,126	2,359	274	9.38	29
1977	1,905.45	1,532	1,700	206	9.38	22
1979	12,619.29	10,061	11,164	1,456	9.39	155
1981	2,115.44	1,671	1,854	261	9.40	28
1982	69,290.01	54,438	60,404	8,886	9.41	944
1983	55,743.99	44,534	49,415	6,329	9.40	673
1984	16,576.34	13,190	14,636	1,941	9.33	208
1985	62,589.91	49,540	54,969	7,621	9.31	819
1986	230,633.89	181,324	201,196	29,438	9.34	3,152
1987	54,245.55	42,312	46,949	7,296	9.40	776
1988	329,812.80	255,935	283,984	45,828	9.33	4,912
1989	22,194.94	17,108	18,983	3,212	9.32	345
1990	901,652.36	689,223	764,759	136,893	9.35	14,641
1991	7,921.08	5,995	6,652	1,269	9.43	135
1992	15,990.06	12,005	13,321	2,669	9.40	284
1993	51,244.97	38,101	42,277	8,968	9.43	951

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	40,787	45,257	10,062	9.38	1,073
1996	4,474.21	3,223	3,576	898	9.45	95
2000	160,393.73	109,581	121,591	38,803	9.43	4,115
2001	1,320,721.95	888,582	985,967	334,755	9.40	35,612
2002	185,810.88	122,635	136,075	49,736	9.44	5,269
2003	865,421.13	561,053	622,542	242,879	9.40	25,838
2004	733,137.15	464,589	515,506	217,631	9.44	23,054
2005	91,432.10	56,642	62,850	28,582	9.42	3,034
2006	650,399.85	392,451	435,462	214,938	9.42	22,817
2007	24,300.00	14,223	15,782	8,518	9.45	901
2008	137,311.33	77,897	86,434	50,877	9.41	5,407
2009	23,663.06	12,927	14,344	9,319	9.41	990
2011	533,910.81	265,621	294,732	239,179	9.43	25,364
2012	270,229.11	127,008	140,928	129,302	9.40	13,756
2013	3,452.91	1,512	1,678	1,775	9.42	188
2014	63,070.43	25,405	28,189	34,881	9.39	3,715
2016	253,903.20	80,310	89,112	164,792	9.37	17,587
2017	192,263.18	50,565	56,107	136,156	9.34	14,578
2018	96,584.51	20,186	22,398	74,186	9.31	7,968
2019	1,062,250.00	134,268	148,983	913,267	9.22	99,053
2020	890,400.00	39,356	43,669	846,731	9.00	94,081
	11,142,577.73	6,354,524	7,050,954	4,091,624		441,443

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

1941	487.36	469	487
1949	2,371.56	2,273	2,372
1953	528.62	506	529
1957	458.13	437	458
1959	2,288.45	2,181	2,288
1960	243.91	232	244
1963	481,361.06	457,495	481,361
1964	1,760.52	1,672	1,761
1965	1,260.66	1,196	1,261
1966	976.50	926	977
1967	4,121.30	3,905	4,121
1968	984.08	932	984
1969	6,870.69	6,498	6,871

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
1970	448.18	423	448			
1971	10,963.92	10,349	10,964			
1972	23,873.65	22,513	23,874			
1973	3,930.46	3,702	3,930			
1974	3,735.25	3,515	3,735			
1976	919.57	863	920			
1977	1,654.79	1,551	1,655			
1978	1,597.60	1,495	1,598			
1979	4,811.53	4,498	4,812			
1980	718.19	670	718			
1981	2,089.57	1,947	2,090			
1982	12,036.94	11,200	12,037			
1983	59,596.81	55,622	59,597			
1985	90,145.44	83,772	90,145			
1986	13,061.57	12,108	13,062			
1987	26,316.80	24,388	26,317			
1988	55,686.25	51,493	55,686			
1989	29,469.36	27,147	29,469			
1990	18,734.00	17,218	18,734			
1991	119,873.29	110,056	119,873			
1992	15,366.77	14,064	15,367			
1993	30,640.60	27,972	30,641			
1994	187,968.34	170,769	187,968			
1995	33,563.46	30,355	33,563			
1996	54,289.39	49,012	54,289			
1997	39,321.00	35,322	39,321			
1998	42,242.73	37,735	42,243			
2002	20,885.30	18,264	20,885			
2003	306,305.28	265,475	306,305			
2005	144,369.95	123,075	144,370			
2007	40,891.92	34,132	40,892			
2014	37,660.00	26,547	32,361	5,299	2.65	2,000
2017	6,775.00	3,774	4,601	2,174	2.65	820
2018	170,088.31	81,864	99,794	70,294	2.65	26,526
2019	151,750.00	50,867	62,008	89,742	2.64	33,993
2020	127,200.00	17,388	21,196	106,004	2.63	40,306
	2,392,694.06	1,909,867	2,119,181	273,513		103,645

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	124	125			
1943	90,892.72	89,978	90,893			
1966	380,190.03	375,038	380,190			
1967	4,073.03	4,017	4,073			
1971	2,535.26	2,498	2,535			
1972	2,592.65	2,554	2,593			
1973	79.50	78	80			
1974	421.83	415	422			
1975	2,136.16	2,102	2,136			
1976	3,832.16	3,770	3,832			
1978	2,266.82	2,229	2,267			
1979	1,896.31	1,864	1,896			
1980	3,136.91	3,082	3,137			
1981	3,468.71	3,406	3,469			
1982	478.80	470	479			
1984	5,540.28	5,435	5,540			
1985	10,295.41	10,113	10,295			
1986	8,387.42	8,236	8,387			
1987	60,723.01	59,509	60,723			
1988	102,396.21	100,318	102,396			
1989	36,434.20	35,731	36,434			
1991	55,157.82	53,878	55,158			
1993	25,660.31	25,039	25,660			
1994	27,238.69	26,539	27,239			
1995	17,435.00	17,004	17,435			
1996	28,120.70	27,370	28,121			
1998	46,811.17	45,477	46,811			
1999	7,653.98	7,430	7,654			
2000	21,489.18	20,799	21,489			
2002	47,688.32	45,986	47,688			
2005	6,950.00	6,660	6,950			
2006	2,379.47	2,275	2,379			
2007	26,430.44	25,162	26,430			
2009	71,375.94	67,386	71,376			
2012	5,250.00	4,860	5,250			
2016	15,748.38	13,649	15,748			
2019	151,750.00	101,248	151,750			
2020	127,200.00	49,010	108,773	18,427	0.66	18,427
	1,406,241.82	1,250,739	1,387,815	18,427		18,427

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	12,269	13,141			
1894	340.62	318	341			
1924	765.44	704	765			
1945	516.37	468	516			
1948	2,888.20	2,608	2,888			
1950	37,086.94	33,411	37,083	4	6.44	1
1951	7,220.68	6,498	7,212	9	6.44	1
1952	142,909.59	128,437	142,551	358	6.45	56
1953	23,669.37	21,248	23,583	86	6.45	13
1955	48.28	43	48	1	6.46	
1958	813.70	726	806	8	6.47	1
1959	25.43	23	25			
1960	94.55	84	93	1	6.48	
1961	2,631.58	2,336	2,593	39	6.48	6
1963	3,136.12	2,774	3,079	57	6.49	9
1965	217.81	192	213	5	6.50	1
1966	8,218.82	7,229	8,023	195	6.50	30
1967	39.17	34	38	1	6.51	
1968	1,218.56	1,067	1,184	34	6.51	5
1969	579.91	507	563	17	6.51	3
1970	0.70	1	1			
1971	3,328.14	2,896	3,214	114	6.52	17
1972	2,445.48	2,123	2,356	89	6.52	14
1973	6,456.26	5,591	6,205	251	6.52	38
1974	571.66	494	548	23	6.53	4
1976	2,945.98	2,531	2,809	137	6.53	21
1977	1,500.00	1,285	1,426	74	6.53	11
1978	12,059.78	10,296	11,427	632	6.54	97
1979	8,643.52	7,356	8,164	479	6.54	73
1981	14,781.49	12,494	13,867	914	6.54	140
1982	9,671.00	8,142	9,037	634	6.55	97
1983	4,855.05	4,133	4,587	268	6.53	41
1984	27,253.46	23,073	25,609	1,645	6.58	250
1985	1,651.41	1,395	1,548	103	6.51	16
1986	3,645.57	3,067	3,404	242	6.48	37
1989	783,405.17	648,033	719,247	64,158	6.55	9,795
1990	33,450.79	27,497	30,519	2,932	6.57	446
1994	11,371.45	9,103	10,103	1,268	6.56	193
1995	368,446.64	293,099	325,308	43,138	6.51	6,626
1997	13,247.67	10,356	11,494	1,754	6.52	269
1998	44,954.56	34,736	38,553	6,401	6.57	974
2000	1,442.94	1,091	1,211	232	6.55	35

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	11,395	12,647	2,814	6.54	430
2003	12,062.57	8,761	9,724	2,339	6.53	358
2004	3,675.14	2,623	2,911	764	6.55	117
2005	6,950.00	4,870	5,405	1,545	6.55	236
2006	10,149.59	6,969	7,735	2,415	6.54	369
2008	147,095.70	95,965	106,511	40,585	6.57	6,177
2009	116,934.87	74,078	82,219	34,716	6.56	5,292
2012	39,427.15	22,079	24,505	14,922	6.55	2,278
2017	124,830.59	42,193	46,830	78,001	6.53	11,945
2019	607,000.00	103,615	115,002	491,998	6.48	75,926
2020	508,800.00	31,189	34,616	474,184	6.38	74,324
	3,194,077.47	1,733,505	1,923,490	1,270,587		196,772

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

1960	77,127.48	70,918	77,127			
1961	20,600.62	18,921	20,601			
1962	2,612.56	2,397	2,613			
1967	1,325.70	1,208	1,326			
1968	298.49	272	298			
1969	242.30	220	242			
1970	896.38	813	896			
1971	437.00	396	437			
1972	1,732.37	1,566	1,732			
1973	940.56	849	941			
1974	9,190.68	8,278	9,191			
1975	1,619.95	1,456	1,618	2	4.60	
1976	928.15	833	926	2	4.60	
1977	427.04	382	425	2	4.60	
1978	2,152.16	1,922	2,136	16	4.60	3
1981	15,997.91	14,182	15,762	236	4.61	51
1982	7,096.99	6,275	6,974	123	4.61	27
1983	8,103.36	7,200	8,002	101	4.68	22
1984	8,548.32	7,578	8,422	126	4.65	27
1985	211.59	187	208	4	4.67	1
1986	4,788.00	4,225	4,696	92	4.58	20
1987	16,040.66	14,116	15,688	352	4.55	77
1988	17,114.06	14,995	16,665	449	4.57	98

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
1989	156,658.35	136,465	151,665	4,993	4.64	1,076
1993	6,393.47	5,470	6,079	314	4.62	68
1994	8,076.67	6,870	7,635	441	4.63	95
1995	8,892.56	7,524	8,362	530	4.61	115
1997	882.03	737	819	63	4.60	14
1998	553,086.92	458,288	509,335	43,752	4.62	9,470
1999	54,485.46	44,749	49,733	4,752	4.64	1,024
2000	12,873.57	10,497	11,666	1,207	4.60	262
2002	35,288.07	28,206	31,348	3,940	4.60	857
2003	39,898.68	31,536	35,049	4,850	4.60	1,054
2004	26,632.62	20,749	23,060	3,572	4.63	771
2007	9,939.28	7,382	8,204	1,735	4.62	376
2008	92,178.51	67,078	74,550	17,629	4.62	3,816
2009	66,266.41	47,089	52,334	13,932	4.62	3,016
2013	93,416.66	57,339	63,726	29,691	4.61	6,441
2014	46,877.95	27,105	30,124	16,754	4.62	3,626
2017	32,750.00	13,745	15,276	17,474	4.61	3,790
2018	6,020.00	2,096	2,329	3,691	4.60	802
2019	303,500.00	68,379	75,995	227,505	4.58	49,674
2020	254,400.00	21,395	23,778	230,622	4.54	50,798
	2,006,949.54	1,241,888	1,377,994	628,956		137,471

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

1961	275,808.46	248,950	275,808			
1962	7,452.48	6,718	7,452			
1963	2,229.81	2,007	2,228	2	5.54	
1965	1,505.88	1,351	1,500	6	5.55	1
1966	440.20	394	437	3	5.55	1
1968	3,378.60	3,016	3,348	30	5.55	5
1969	1,494.65	1,332	1,479	16	5.56	3
1971	581.69	516	573	9	5.56	2
1974	9,862.92	8,697	9,655	208	5.57	37
1975	9,920.85	8,728	9,689	232	5.57	42
1976	4,357.87	3,825	4,246	112	5.57	20
1978	939.29	820	910	29	5.57	5
1979	10,738.67	9,351	10,381	358	5.57	64
1980	13,487.17	11,707	12,996	491	5.58	88

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
1981	1,293.50	1,119	1,242	51	5.58	9
1982	1,138.72	982	1,090	49	5.58	9
1984	12,521.03	10,873	12,070	451	5.51	82
1985	69,312.35	59,754	66,334	2,978	5.65	527
1986	11,112.74	9,577	10,632	481	5.51	87
1987	8,570.94	7,343	8,152	419	5.58	75
1988	74,173.84	63,315	70,287	3,887	5.55	700
1989	378.88	322	357	21	5.57	4
1990	39,513.21	33,321	36,990	2,523	5.64	447
1991	23,830.04	19,991	22,192	1,638	5.63	291
1992	13,808.43	11,541	12,812	997	5.57	179
1993	993.45	825	916	78	5.56	14
1994	10,675.48	8,799	9,768	908	5.62	162
1995	13,233.88	10,829	12,021	1,212	5.63	215
1997	25,585.85	20,655	22,929	2,656	5.57	477
1998	70,618.91	56,460	62,677	7,942	5.60	1,418
2000	46,479.64	36,482	40,499	5,980	5.57	1,074
2001	59,829.90	46,386	51,494	8,336	5.60	1,489
2002	13,837.16	10,603	11,771	2,067	5.59	370
2003	34,041.04	25,725	28,558	5,483	5.60	979
2005	54,154.92	39,690	44,061	10,094	5.59	1,806
2006	190,619.30	137,151	152,254	38,366	5.59	6,863
2007	24,500.00	17,248	19,147	5,353	5.61	954
2008	11,530.52	7,935	8,809	2,722	5.59	487
2009	14,840.00	9,940	11,035	3,805	5.59	681
2014	12,466.11	6,624	7,353	5,113	5.59	915
2018	125,107.34	38,320	42,540	82,568	5.57	14,824
2019	303,500.00	58,879	65,363	238,137	5.54	42,985
2020	254,400.00	18,012	19,995	234,405	5.47	42,853
	1,864,265.72	1,076,113	1,194,051	670,215		121,244

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

1947	57,268.52	55,785	57,269
1948	27,899.79	27,170	27,900
1949	2,489.13	2,423	2,489
1951	192.39	187	192
1952	236.59	230	237

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
1953	2,011.52	1,956	2,012			
1954	2,378.59	2,312	2,379			
1955	31.88	31	32			
1958	281.24	273	281			
1959	66,527.36	64,548	66,527			
1960	1,184.13	1,148	1,184			
1961	5,571.32	5,400	5,571			
1962	4,445.39	4,307	4,445			
1963	268.43	260	268			
1964	836.95	810	837			
1965	187.55	181	188			
1966	2,623.80	2,537	2,624			
1968	240.94	233	241			
1969	3,263.44	3,150	3,263			
1970	85.43	82	85			
1971	11,955.01	11,526	11,955			
1972	14,474.62	13,947	14,475			
1973	2,769.30	2,666	2,769			
1975	1,431.51	1,376	1,432			
1976	142.79	137	143			
1977	1,919.69	1,843	1,920			
1978	2,679.88	2,570	2,680			
1979	8,709.67	8,346	8,710			
1980	274.79	263	275			
1981	4,347.49	4,158	4,347			
1982	12,435.07	11,881	12,435			
1983	19,931.83	19,049	19,932			
1984	19,420.79	18,559	19,421			
1985	109,553.81	104,514	109,554			
1986	69,157.24	66,011	69,157			
1987	69,757.53	66,500	69,758			
1988	21,785.58	20,709	21,786			
1989	14,884.61	14,131	14,885			
1990	3,194.14	3,033	3,194			
1992	43,057.95	40,625	43,058			
1993	3,763.95	3,549	3,764			
1994	5,127.23	4,820	5,127			
1996	9,452.47	8,855	9,452			
1997	1,576.21	1,471	1,576			
1998	64,019.11	59,621	64,019			
2000	13,091.82	12,113	13,092			
2001	7,576.38	6,973	7,576			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2002	357,642.37	327,851	357,642			
2006	27.32	24	27			
2008	19,439.50	17,142	19,440			
2009	28,742.44	25,084	28,742			
2018	6,020.00	3,593	6,020			
	1,126,386.49	1,055,963	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	467,446	543,900	120,757	15.80	7,643
1978	6,521.93	4,558	5,303	1,218	15.81	77
1979	9,349.20	6,489	7,550	1,799	15.83	114
1980	126.99	88	102	25	15.85	2
1981	17,791.22	12,173	14,164	3,627	15.86	229
1983	20,791.24	14,670	17,069	3,722	15.58	239
1984	12,169.21	8,489	9,877	2,292	15.75	146
1985	44,657.33	30,925	35,983	8,674	15.69	553
1986	11,922.75	8,187	9,526	2,397	15.66	153
1987	23,108.71	15,714	18,284	4,825	15.69	308
1988	8,219.31	5,527	6,431	1,788	15.75	114
1990	1,876.08	1,235	1,437	439	15.75	28
1991	72.90	47	55	18	15.71	1
1994	23,184.09	14,469	16,835	6,349	15.86	400
1997	156,811.27	93,303	108,563	48,248	15.88	3,038
1998	17,094.77	10,002	11,638	5,457	15.84	345
1999	2,719.86	1,561	1,816	904	15.84	57
2002	37,658.07	20,230	23,539	14,119	15.80	894

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2008	376,870.14	164,994	191,980	184,890	15.84	11,672
2012	5,896.34	2,039	2,372	3,524	15.76	224
2013	470.34	150	175	296	15.71	19
2017	9,500.00	1,682	1,957	7,543	15.50	487
2019	303,500.00	24,614	28,640	274,860	15.11	18,191
2020	254,400.00	7,123	8,288	246,112	14.46	17,020
	2,009,368.11	915,715	1,065,486	943,882		61,954
	25,180,024.78	15,575,778	17,282,821	7,897,204		1,080,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 4.29

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 AS OF OCTOBER 31, 2020

YEAR (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						
2011	2,127.74	367	407	1,721	44.72	38
2012	829.22	129	143	686	45.14	15
2019	146,844.85	4,273	4,742	142,103	44.54	3,190
2020	127,200.00	1,259	1,397	125,803	41.78	3,011
	277,001.81	6,028	6,689	270,313		6,254

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 2.26

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	28,815.08	25,512	28,815			
1886	108.14	95	108			
1888	8,380.61	7,300	8,381			
1889	20,033.27	17,354	19,936	97	10.70	9
1890	183.28	158	182	1	11.08	
1891	25,992.89	22,266	25,579	414	11.47	36
1892	0.39					
1893	562.74	477	548	15	12.24	1
1894	3,109.62	2,619	3,009	101	12.63	8
1895	532.96	446	512	21	13.02	2
1896	24,681.66	20,547	23,604	1,078	13.40	80
1897	1,788.21	1,480	1,700	88	13.80	6
1898	433.42	357	410	23	14.19	2
1899	24,097.50	19,706	22,638	1,460	14.58	100
1900	1,240,873.01	1,008,681	1,158,761	82,112	14.97	5,485
1901	72,160.58	58,306	66,981	5,180	15.36	337
1902	218,303.13	175,297	201,379	16,924	15.76	1,074
1903	146,158.58	116,635	133,989	12,170	16.16	753
1904	82,901.78	65,751	75,534	7,368	16.55	445
1905	94,163.56	74,212	85,254	8,910	16.95	526
1906	103,043.99	80,696	92,703	10,341	17.35	596
1907	70,851.17	55,131	63,334	7,517	17.75	423
1908	85,517.79	66,116	75,953	9,565	18.15	527
1909	39,378.12	30,247	34,747	4,631	18.55	250
1910	63,913.38	48,766	56,022	7,891	18.96	416
1911	61,881.98	46,907	53,886	7,996	19.36	413
1912	80,294.37	60,452	69,447	10,847	19.77	549
1913	176,581.49	132,062	151,711	24,870	20.17	1,233
1914	152,854.95	113,533	130,425	22,430	20.58	1,090
1915	89,332.91	65,894	75,698	13,635	20.99	650
1916	66,019.48	48,359	55,554	10,465	21.40	489
1917	54,430.38	39,592	45,483	8,947	21.81	410
1918	69,281.82	50,039	57,484	11,798	22.22	531
1919	42,336.97	30,356	34,873	7,464	22.64	330
1920	22,406.04	15,950	18,323	4,083	23.05	177
1921	70,889.02	50,092	57,545	13,344	23.47	569
1922	55,213.01	38,725	44,487	10,726	23.89	449
1923	105,131.58	73,184	84,073	21,059	24.31	866
1924	143,300.55	99,003	113,733	29,568	24.73	1,196
1925	264,151.42	181,107	208,054	56,097	25.15	2,230
1926	177,160.60	120,537	138,471	38,690	25.57	1,513
1927	213,730.21	144,268	165,733	47,997	26.00	1,846
1928	210,881.80	141,238	162,253	48,629	26.42	1,841
1929	167,947.32	111,581	128,183	39,764	26.85	1,481

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	204,555.26	134,802	154,859	49,696	27.28	1,822
1931	187,436.95	122,513	140,741	46,696	27.71	1,685
1932	131,816.64	85,450	98,164	33,653	28.14	1,196
1933	59,756.16	38,416	44,132	15,624	28.57	547
1934	40,860.18	26,043	29,918	10,942	29.01	377
1935	69,361.79	43,828	50,349	19,013	29.45	646
1936	92,305.68	57,818	66,421	25,885	29.89	866
1937	214,271.23	133,037	152,831	61,440	30.33	2,026
1938	203,322.44	125,121	143,737	59,585	30.77	1,936
1939	306,828.03	187,128	214,970	91,858	31.21	2,943
1940	507,322.57	306,550	352,161	155,162	31.66	4,901
1941	579,685.66	347,011	398,642	181,044	32.11	5,638
1942	263,879.45	156,481	179,763	84,116	32.56	2,583
1943	97,950.68	57,534	66,094	31,857	33.01	965
1944	182,675.19	106,271	122,083	60,592	33.46	1,811
1945	173,510.52	99,963	114,836	58,675	33.91	1,730
1946	422,625.48	241,057	276,923	145,702	34.37	4,239
1947	493,215.46	278,479	319,913	173,302	34.83	4,976
1948	463,749.08	259,180	297,743	166,006	35.29	4,704
1949	1,073,155.03	593,455	681,754	391,401	35.76	10,945
1950	1,208,513.88	661,359	759,761	448,753	36.22	12,390
1951	2,033,944.75	1,101,137	1,264,973	768,972	36.69	20,959
1952	2,386,911.70	1,278,191	1,468,370	918,542	37.16	24,719
1953	2,555,417.31	1,353,400	1,554,770	1,000,647	37.63	26,592
1954	1,291,559.09	676,286	776,909	514,650	38.11	13,504
1955	2,305,593.39	1,193,721	1,371,332	934,261	38.58	24,216
1956	2,615,404.88	1,338,433	1,537,576	1,077,829	39.06	27,594
1957	2,652,065.36	1,341,282	1,540,849	1,111,216	39.54	28,104
1958	3,817,571.86	1,907,335	2,191,123	1,626,449	40.03	40,631
1959	4,421,224.47	2,181,874	2,506,511	1,914,713	40.52	47,254
1960	3,411,503.15	1,662,698	1,910,087	1,501,416	41.01	36,611
1961	4,586,559.28	2,207,282	2,535,699	2,050,860	41.50	49,418
1962	3,956,759.61	1,879,936	2,159,648	1,797,112	41.99	42,799
1963	3,912,546.15	1,834,515	2,107,469	1,805,077	42.49	42,482
1964	4,143,906.26	1,917,054	2,202,288	1,941,618	42.99	45,164
1965	4,811,591.22	2,195,288	2,521,920	2,289,671	43.50	52,636
1966	5,548,227.87	2,496,703	2,868,182	2,680,046	44.00	60,910
1967	6,219,732.95	2,759,198	3,169,734	3,049,999	44.51	68,524

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - INSTALLATIONS 1970 AND PRIOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	6,841,752.04	2,990,667	3,435,642	3,406,110	45.03	75,641
1969	5,780,202.49	2,489,822	2,860,278	2,919,924	45.54	64,118
1970	4,929,850.45	2,091,489	2,402,677	2,527,173	46.06	54,867
	89,778,932.40	44,418,841	51,027,327	38,751,605		944,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 1.05

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	7,211,433.06	4,022,033	4,620,418	2,591,015	33.17	78,113
1972	9,998,413.76	5,481,830	6,297,398	3,701,016	33.88	109,239
1973	11,815,749.28	6,364,790	7,311,722	4,504,027	34.60	130,174
1974	9,679,898.10	5,119,989	5,881,724	3,798,174	35.33	107,506
1975	5,510,699.39	2,861,155	3,286,828	2,223,871	36.06	61,671
1976	4,567,034.00	2,326,127	2,672,200	1,894,834	36.80	51,490
1977	8,985,295.78	4,486,628	5,154,133	3,831,163	37.55	102,028
1978	6,831,698.78	3,342,067	3,839,288	2,992,411	38.31	78,110
1979	11,506,699.24	5,512,514	6,332,647	5,174,052	39.07	132,430
1980	15,023,040.80	7,044,755	8,092,850	6,930,191	39.83	173,994
1981	20,253,492.18	9,286,834	10,668,498	9,584,994	40.61	236,025
1982	14,105,681.71	6,321,179	7,261,623	6,844,059	41.39	165,355
1983	10,562,819.33	5,323,661	6,115,697	4,447,122	36.74	121,043
1984	14,070,734.99	6,952,350	7,986,697	6,084,038	37.20	163,549
1985	23,130,639.57	11,114,272	12,767,816	10,362,824	38.20	271,278
1986	16,936,904.35	7,967,120	9,152,441	7,784,463	38.66	201,357
1987	23,743,673.54	10,922,090	12,547,042	11,196,632	39.13	286,139
1988	17,015,577.47	7,592,351	8,721,916	8,293,661	40.13	206,670
1989	19,447,467.84	8,469,372	9,729,417	9,718,051	40.61	239,302
1990	23,677,900.40	10,056,004	11,552,102	12,125,798	41.09	295,103
1991	22,082,340.46	9,069,217	10,418,505	11,663,835	42.09	277,117
1992	25,666,956.33	10,253,949	11,779,497	13,887,459	42.59	326,073
1993	20,099,594.05	7,800,652	8,961,207	11,138,387	43.09	258,491
1994	22,189,592.19	8,296,689	9,531,043	12,658,549	44.09	287,107
1995	23,373,954.51	8,468,384	9,728,282	13,645,673	44.59	306,025
1996	16,872,371.23	5,912,079	6,791,658	10,080,713	45.11	223,470
1997	21,231,990.55	7,182,782	8,251,412	12,980,579	45.63	284,475
1998	13,527,600.10	4,380,237	5,031,914	8,495,686	46.63	182,194
1999	16,649,697.63	5,186,381	5,957,993	10,691,705	47.16	226,711
2000	15,195,136.07	4,541,826	5,217,544	9,977,592	47.69	209,218
2001	23,149,328.99	6,623,023	7,608,374	15,540,955	48.24	322,159
2002	31,212,977.18	8,468,081	9,727,934	21,485,043	49.24	436,333
2003	30,536,853.35	7,887,669	9,061,170	21,475,683	49.78	431,412
2004	34,948,915.05	8,562,484	9,836,382	25,112,533	50.33	498,958
2005	40,788,476.86	9,442,532	10,847,360	29,941,117	50.89	588,350
2006	34,176,434.66	7,447,045	8,554,991	25,621,444	51.45	497,987
2007	29,911,590.41	6,063,079	6,965,123	22,946,467	52.45	437,492
2008	25,174,173.94	4,750,367	5,457,111	19,717,063	53.03	371,810
2009	29,097,230.58	5,077,467	5,832,875	23,264,356	53.60	434,036
2010	30,864,094.01	4,944,428	5,680,043	25,184,051	54.18	464,822
2011	31,288,583.73	4,555,618	5,233,388	26,055,196	54.77	475,720
2012	64,854,004.41	8,541,272	9,812,014	55,041,990	54.96	1,001,492
2013	39,050,052.42	4,553,236	5,230,651	33,819,401	55.56	608,701
2014	41,397,498.05	4,193,567	4,817,472	36,580,026	56.17	651,238

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	51,032,145.30	4,409,177	5,065,159	45,966,986	56.40	815,017
2016	56,678,188.34	4,029,819	4,629,362	52,048,826	56.64	918,941
2017	86,227,204.91	4,768,364	5,477,785	80,749,420	56.91	1,418,897
2018	88,447,983.75	3,652,902	4,196,369	84,251,615	57.07	1,476,286
2019	151,521,986.85	3,500,158	4,020,900	147,501,087	56.47	2,612,026
2020	153,229,000.00	1,164,540	1,337,796	151,891,204	54.23	2,800,870
	1,544,550,809.48	314,294,145	361,053,771	1,183,497,038		23,054,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.3	1.49

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	66.29	66	66	66		
1901	103.95	104	104	104		
1902	85.82	86	86	86		
1905	9.48	9	9	9		
1906	49.67	50	50	50		
1907	24.60	25	25	25		
1910	272.82	273	273	273		
1911	156.21	156	156	156		
1912	23.79	24	24	24		
1913	469.87	470	470	470		
1914	3,670.35	3,670	3,670	3,670		
1915	1,034.01	1,034	1,034	1,034		
1917	108.32	108	108	108		
1918	74.91	75	75	75		
1919	916.26	916	916	916		
1920	34.24	34	34	34		
1921	409.11	406	409	409		
1922	682.58	673	683	683		
1923	1,165.63	1,141	1,166	1,166		
1924	2,601.63	2,530	2,602	2,602		
1925	2,381.43	2,300	2,381	2,381		
1926	353.13	339	353	353		
1927	1,442.93	1,374	1,443	1,443		
1928	5,086.43	4,810	5,086	5,086		
1929	3,271.99	3,074	3,272	3,272		
1930	2,992.20	2,795	2,992	2,992		
1931	1,068.49	993	1,068	1,068		
1932	917.28	848	917	917		
1933	215.36	198	215	215		
1934	2,396.76	2,194	2,397	2,397		
1935	2,516.89	2,292	2,517	2,517		
1936	1,175.42	1,065	1,175	1,175		
1937	5,777.21	5,208	5,777	5,777		
1938	7,170.43	6,429	7,170	7,170		
1939	919.41	820	919	919		
1940	4,795.84	4,253	4,796	4,796		
1941	2,428.83	2,141	2,429	2,429		
1942	3,798.69	3,329	3,799	3,799		
1943	3,225.22	2,809	3,225	3,225		
1944	1,578.23	1,366	1,578	1,578		
1945	2,090.53	1,798	2,091	2,091		
1946	2,467.12	2,108	2,467	2,467		
1947	6,061.46	5,144	6,061	6,061		
1948	4,785.98	4,034	4,786	4,786		

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	19,726.24	16,507	19,726			
1950	31,292.61	25,998	31,293			
1951	55,849.95	46,065	55,706	144	8.76	16
1952	79,688.52	65,233	78,886	803	9.07	89
1953	123,470.37	100,307	121,301	2,169	9.38	231
1954	59,858.17	48,246	58,344	1,514	9.70	156
1955	101,798.41	81,378	98,411	3,387	10.03	338
1956	77,277.75	61,266	74,089	3,189	10.36	308
1957	86,364.33	67,882	82,090	4,274	10.70	399
1958	207,944.62	161,989	195,894	12,051	11.05	1,091
1959	93,894.66	72,487	87,659	6,236	11.40	547
1960	75,402.62	57,668	69,738	5,665	11.76	482
1961	107,616.76	81,487	98,542	9,075	12.14	748
1962	128,908.32	96,630	116,855	12,053	12.52	963
1963	96,869.45	71,858	86,898	9,971	12.91	772
1964	95,736.93	70,252	84,956	10,781	13.31	810
1965	90,576.75	65,722	79,478	11,099	13.72	809
1966	104,456.70	74,916	90,596	13,861	14.14	980
1967	102,324.18	72,507	87,683	14,641	14.57	1,005
1968	185,885.47	130,083	157,310	28,575	15.01	1,904
1969	140,720.26	97,210	117,556	23,164	15.46	1,498
1970	107,679.74	73,395	88,757	18,923	15.92	1,189
1971	189,054.45	127,082	153,680	35,374	16.39	2,158
1972	318,104.24	210,776	254,892	63,212	16.87	3,747
1973	250,637.93	163,616	197,861	52,777	17.36	3,040
1974	283,759.98	182,344	220,509	63,251	17.87	3,540
1975	292,849.11	185,198	223,960	68,889	18.38	3,748
1976	528,396.96	328,663	397,453	130,944	18.90	6,928
1977	261,186.13	159,637	193,049	68,137	19.44	3,505
1978	425,164.65	255,269	308,697	116,468	19.98	5,829
1979	458,775.45	270,402	326,997	131,778	20.53	6,419
1980	410,002.11	236,981	286,581	123,421	21.10	5,849
1981	1,397,031.08	791,558	957,232	439,799	21.67	20,295
1982	1,026,539.97	569,524	688,726	337,814	22.26	15,176
1983	738,649.94	482,560	583,560	155,090	19.81	7,829
1984	826,682.38	528,663	639,313	187,369	20.48	9,149
1985	1,207,057.67	759,119	918,004	289,054	20.85	13,864
1986	931,878.26	575,901	696,438	235,440	21.22	11,095
1987	984,262.31	597,152	722,137	262,125	21.61	12,130
1988	955,981.96	565,655	684,047	271,935	22.31	12,189
1989	887,508.72	514,489	622,172	265,337	22.72	11,679
1990	895,430.14	507,888	614,190	281,240	23.14	12,154
1991	1,456,919.92	807,716	976,772	480,148	23.58	20,363
1992	980,776.29	527,952	638,453	342,323	24.30	14,087

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	704,877.98	369,920	447,345	257,533	24.75	10,405
1994	1,102,629.48	563,333	681,239	421,390	25.21	16,715
1995	785,654.08	390,077	471,721	313,933	25.69	12,220
1996	357,107.62	172,054	208,065	149,043	26.17	5,695
1997	902,272.54	421,091	509,226	393,047	26.66	14,743
1998	520,100.44	234,617	283,723	236,377	27.17	8,700
1999	635,597.18	277,947	336,122	299,475	27.45	10,910
2000	709,448.19	298,607	361,106	348,342	27.98	12,450
2001	1,770,521.16	715,468	865,216	905,305	28.51	31,754
2002	1,081,740.57	418,417	505,992	575,749	29.06	19,812
2003	1,003,477.77	372,190	450,090	553,388	29.40	18,823
2004	865,416.61	306,704	370,897	494,520	29.75	16,623
2005	1,247,543.44	418,925	506,607	740,936	30.33	24,429
2006	3,424,012.37	1,089,521	1,317,559	2,106,453	30.71	68,592
2007	1,285,820.62	385,746	466,483	819,338	31.11	26,337
2008	4,727,524.77	1,335,053	1,614,481	3,113,044	31.34	99,331
2009	3,225,959.38	848,105	1,025,614	2,200,345	31.77	69,259
2010	729,973.35	178,041	215,305	514,668	32.04	16,063
2011	2,003,662.79	448,820	542,759	1,460,904	32.33	45,187
2012	768,823.41	156,302	189,016	579,807	32.65	17,758
2013	2,641,801.96	482,393	583,358	2,058,444	32.83	62,700
2014	1,069,190.55	172,674	208,815	860,376	32.88	26,167
2015	2,299,321.53	321,215	388,446	1,910,876	32.84	58,187
2016	1,179,618.01	137,543	166,331	1,013,287	32.84	30,855
2017	5,986,865.05	556,778	673,312	5,313,553	32.51	163,444
2018	551,295.92	39,307	47,534	503,762	32.02	15,733
2019	4,592,501.93	191,507	231,590	4,360,912	30.62	142,420
2020	3,541,000.00	52,761	63,804	3,477,196	27.52	126,352
	67,674,627.96	22,415,918	27,099,121	40,575,507		1,390,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 2.06

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,598.15	1,598	1,598			
1902	397.19	397	397			
1903	539.34	539	539			
1904	937.92	938	938			
1905	3,988.88	3,989	3,989			
1906	3,801.74	3,802	3,802			
1907	4,109.38	4,109	4,109			
1908	2,967.50	2,968	2,968			
1909	341.70	342	342			
1917	3,287.11	3,287	3,287			
1918	2,221.49	2,221	2,221			
1919	2,684.73	2,685	2,685			
1920	2,304.56	2,305	2,305			
1921	2,087.50	2,088	2,088			
1922	2,045.70	2,041	2,046			
1923	1,562.50	1,554	1,562			
1924	1,426.51	1,412	1,427			
1925	1,553.88	1,530	1,554			
1926	2,931.28	2,873	2,931			
1927	2,469.65	2,408	2,470			
1928	2,957.94	2,870	2,958			
1929	2,659.81	2,567	2,660			
1930	3,492.25	3,353	3,492			
1931	2,295.59	2,192	2,296			
1932	2,225.82	2,114	2,226			
1933	1,735.23	1,638	1,735			
1934	1,390.71	1,306	1,391			
1935	1,669.61	1,558	1,670			
1936	2,875.53	2,669	2,876			
1937	3,032.29	2,798	3,032			
1938	1,588.61	1,457	1,589			
1939	4,435.94	4,044	4,436			
1940	6,262.80	5,676	6,263			
1941	12,848.83	11,574	12,849			
1942	9,452.64	8,463	9,453			
1943	4,302.14	3,827	4,302			
1944	7,142.06	6,315	7,142			
1945	3,828.93	3,364	3,829			
1946	15,174.58	13,248	15,175			
1947	23,965.13	20,786	23,965			
1948	34,853.27	30,026	34,853			
1949	36,149.56	30,939	36,150			
1950	33,865.91	28,780	33,866			
1951	39,628.09	33,445	39,628			

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	42,361.67	35,488	42,362			
1953	58,694.70	48,805	58,654	41	8.93	5
1954	95,004.22	78,405	94,228	776	9.26	84
1955	118,778.36	97,241	116,865	1,913	9.61	199
1956	162,969.60	132,344	159,052	3,918	9.96	393
1957	200,096.73	161,096	193,607	6,490	10.33	628
1958	255,075.98	203,579	244,663	10,413	10.70	973
1959	361,022.25	285,547	343,173	17,849	11.08	1,611
1960	865,447.95	678,148	815,004	50,444	11.47	4,398
1961	1,090,288.21	846,107	1,016,859	73,429	11.87	6,186
1962	1,026,559.19	788,705	947,872	78,687	12.28	6,408
1963	1,434,728.48	1,090,939	1,311,100	123,628	12.70	9,734
1964	1,452,761.52	1,092,593	1,313,088	139,674	13.14	10,630
1965	1,699,375.82	1,263,945	1,519,020	180,356	13.58	13,281
1966	1,744,723.78	1,282,529	1,541,354	203,370	14.04	14,485
1967	1,593,217.22	1,157,345	1,390,907	202,310	14.50	13,952
1968	2,232,393.77	1,601,430	1,924,612	307,782	14.98	20,546
1969	2,270,471.45	1,607,744	1,932,200	338,271	15.47	21,866
1970	2,760,508.45	1,928,712	2,317,943	442,565	15.97	27,712
1971	2,825,221.61	1,946,747	2,339,617	485,605	16.48	29,466
1972	2,753,982.41	1,870,643	2,248,155	505,827	17.00	29,755
1973	2,627,902.87	1,758,225	2,113,050	514,853	17.54	29,353
1974	2,672,857.14	1,761,065	2,116,463	556,394	18.08	30,774
1975	2,665,600.77	1,728,109	2,076,856	588,745	18.64	31,585
1976	3,546,279.51	2,261,604	2,718,015	828,265	19.20	43,139
1977	3,453,202.81	2,164,433	2,601,234	851,969	19.78	43,072
1978	6,933,709.64	4,268,808	5,130,290	1,803,420	20.37	88,533
1979	6,083,730.81	3,676,642	4,418,620	1,665,111	20.97	79,404
1980	6,878,054.36	4,077,517	4,900,395	1,977,659	21.58	91,643
1981	11,434,250.79	6,644,786	7,985,760	3,448,491	22.20	155,337
1982	9,282,202.63	5,283,894	6,350,229	2,931,974	22.83	128,426
1983	6,036,879.68	3,899,221	4,686,117	1,350,763	20.47	65,987
1984	11,460,453.07	7,245,298	8,707,461	2,752,992	21.14	130,227
1985	11,622,003.47	7,227,724	8,686,340	2,935,663	21.48	136,670
1986	5,114,139.76	3,107,863	3,735,056	1,379,084	22.16	62,233
1987	16,958,111.95	10,061,248	12,091,693	4,866,419	22.85	212,972
1988	10,204,004.66	5,938,731	7,137,217	3,066,788	23.22	132,075
1989	5,556,285.30	3,150,969	3,786,861	1,769,424	23.92	73,973
1990	13,059,241.48	7,249,185	8,712,132	4,347,109	24.31	178,820
1991	9,851,269.76	5,316,730	6,389,691	3,461,579	25.02	138,352
1992	16,123,263.20	8,496,960	10,211,719	5,911,544	25.43	232,463
1993	11,045,655.79	5,676,363	6,821,901	4,223,755	25.86	163,332
1994	13,876,558.93	6,906,363	8,300,126	5,576,433	26.58	209,798
1995	12,333,469.51	5,968,166	7,172,593	5,160,877	27.02	191,002

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	10,651,526.26	4,976,393	5,980,672	4,670,854	27.75	168,319
1997	17,133,461.22	7,756,318	9,321,609	7,811,852	28.21	276,918
1998	7,854,189.13	3,437,779	4,131,552	3,722,637	28.69	129,754
1999	12,148,792.17	5,106,137	6,136,599	6,012,193	29.43	204,288
2000	4,581,858.56	1,853,820	2,227,937	2,353,922	29.92	78,674
2001	13,795,118.57	5,360,783	6,442,635	7,352,484	30.42	241,699
2002	11,207,981.34	4,171,611	5,013,478	6,194,503	30.93	200,275
2003	12,074,424.15	4,290,043	5,155,810	6,918,614	31.45	219,988
2004	16,371,377.57	5,508,969	6,620,726	9,750,652	32.21	302,721
2005	15,118,589.92	4,821,318	5,794,301	9,324,289	32.75	284,711
2006	13,762,810.57	4,142,606	4,978,619	8,784,192	33.29	263,869
2007	9,940,309.66	2,823,048	3,392,763	6,547,547	33.62	194,752
2008	10,542,790.26	2,795,948	3,360,194	7,182,596	34.18	210,140
2009	11,036,838.12	2,713,958	3,261,658	7,775,180	34.75	223,746
2010	5,815,916.86	1,321,958	1,588,740	4,227,177	35.12	120,364
2011	13,978,344.76	2,896,313	3,480,814	10,497,531	35.71	293,966
2012	17,649,480.94	3,309,278	3,977,119	13,672,362	36.11	378,631
2013	10,685,969.14	1,786,694	2,147,264	8,538,705	36.53	233,745
2014	15,860,801.36	2,320,435	2,788,719	13,072,082	36.96	353,682
2015	19,688,786.70	2,467,005	2,964,867	16,723,920	37.22	449,326
2016	21,124,432.44	2,196,941	2,640,302	18,484,130	37.33	495,155
2017	22,242,852.57	1,817,241	2,183,976	20,058,877	37.48	535,189
2018	25,843,695.01	1,594,556	1,916,351	23,927,344	37.38	640,111
2019	43,589,696.42	1,529,998	1,838,765	41,750,931	36.69	1,137,938
2020	45,550,000.00	542,045	651,434	44,898,566	34.55	1,299,524
	632,413,944.94	213,877,286	257,018,152	375,395,793		11,798,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 1.87

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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						
1963	971.85	902	942	30	2.31	13
1964	2,650.31	2,431	2,538	112	2.65	42
1965	5,480.95	4,971	5,190	291	2.98	98
1966	327.81	294	307	21	3.32	6
1968	74,163.79	64,916	67,782	6,382	3.99	1,599
1969	120,064.72	103,819	108,402	11,663	4.33	2,694
1970	104,510.09	89,291	93,233	11,277	4.66	2,420
1971	103,076.29	86,971	90,810	12,266	5.00	2,453
1972	218,499.47	181,969	190,002	28,497	5.35	5,327
1973	157,617.89	129,592	135,313	22,305	5.69	3,920
1974	187,531.97	152,135	158,851	28,681	6.04	4,749
1975	260,278.14	208,303	217,498	42,780	6.39	6,695
1976	164,906.99	130,174	135,920	28,987	6.74	4,301
1977	180,749.47	140,645	146,853	33,896	7.10	4,774
1978	283,759.21	217,609	227,215	56,544	7.46	7,580
1979	210,496.28	158,990	166,008	44,488	7.83	5,682
1980	352,397.46	262,096	273,666	78,731	8.20	9,601
1981	130,355.90	95,445	99,658	30,698	8.57	3,582
1982	308,073.05	221,908	231,704	76,369	8.95	8,533
1983	36,984.21	30,101	31,430	5,554	8.54	650
1984	77,409.88	62,160	64,904	12,506	8.91	1,404
1985	421,308.22	334,940	349,725	71,583	9.11	7,858
1986	467,272.78	365,781	381,928	85,345	9.53	8,955
1987	952,931.98	736,902	769,431	183,501	9.77	18,782
1988	863,140.00	658,662	687,737	175,403	10.04	17,470
1989	737,507.16	552,319	576,700	160,807	10.51	15,300
1990	631,697.74	465,624	486,178	145,520	10.82	13,449
1991	815,077.54	590,524	616,591	198,487	11.15	17,802
1992	520,374.49	371,547	387,948	132,426	11.35	11,667
1993	1,102,402.43	771,351	805,400	297,002	11.73	25,320
1994	1,139,000.93	779,874	814,300	324,701	12.13	26,768
1995	600,331.77	403,003	420,793	179,539	12.40	14,479
1996	752,411.94	494,335	516,156	236,256	12.70	18,603
1997	803,965.55	513,975	536,663	267,303	13.16	20,312
1998	772,280.11	481,208	502,450	269,830	13.51	19,973
1999	432,602.71	262,114	273,684	158,919	13.88	11,449
2000	575,088.94	339,130	354,100	220,989	14.15	15,618
2001	1,521,225.25	867,555	905,851	615,374	14.57	42,236
2002	1,540,001.73	849,773	887,284	652,718	14.89	43,836
2003	1,102,805.64	586,803	612,706	490,100	15.24	32,159
2004	811,207.72	414,689	432,994	378,214	15.62	24,213
2005	1,079,963.62	528,210	551,527	528,437	16.02	32,986
2006	1,309,279.63	609,862	636,783	672,497	16.44	40,906
2007	1,981,367.68	877,151	915,871	1,065,497	16.79	63,460

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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						
2008	2,179,631.08	911,304	951,531	1,228,100	17.17	71,526
2009	2,139,349.13	838,839	875,867	1,263,482	17.57	71,911
2010	3,390,912.44	1,240,396	1,295,150	2,095,762	17.92	116,951
2011	2,409,758.49	811,848	847,685	1,562,073	18.37	85,034
2012	2,646,512.51	813,803	849,726	1,796,787	18.77	95,727
2013	3,312,841.12	916,001	956,436	2,356,405	19.19	122,793
2014	2,514,536.03	614,804	641,943	1,872,593	19.57	95,687
2015	3,119,568.79	657,293	686,308	2,433,261	19.98	121,785
2016	5,835,624.77	1,021,818	1,066,924	4,768,701	20.42	233,531
2017	10,446,646.19	1,441,637	1,505,274	8,941,372	20.82	429,461
2018	9,407,395.71	980,251	1,023,522	8,383,874	21.13	396,776
2019	19,528,286.83	1,138,499	1,188,755	18,339,532	21.55	851,022
2020	35,984,000.00	676,499	706,361	35,277,639	21.80	1,618,240
	126,828,614.38	27,263,046	28,466,508	98,362,106		4,930,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.0 3.89

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	30,938.61	30,387	30,939			
1923	48,511.69	47,409	48,512			
1924	43,960.95	42,762	43,961			
1925	47,802.74	46,264	47,803			
1926	43,115.45	41,516	43,115			
1927	50,134.03	48,028	50,134			
1928	44,259.08	42,175	44,259			
1929	44,927.79	42,583	44,928			
1930	39,999.37	37,709	39,999			
1931	28,134.50	26,375	28,134			
1932	30,276.98	28,229	30,277			
1933	31,206.59	28,931	31,207			
1934	32,467.81	29,929	32,468			
1935	20,724.21	18,995	20,724			
1936	36,016.65	32,821	36,017			
1937	40,538.82	36,728	40,539			
1938	55,560.78	50,045	55,561			
1939	9,492.82	8,500	9,493			
1940	16,676.43	14,845	16,676			
1941	23,051.38	20,394	23,051			
1942	21,171.04	18,619	21,171			
1943	11,186.73	9,777	11,187			
1944	7,756.65	6,737	7,757			
1945	6,080.39	5,248	6,080			
1946	23,295.25	19,975	23,295			
1947	44,255.22	37,697	44,255			
1948	46,291.27	39,171	46,291			
1949	93,761.87	78,794	93,762			
1950	85,920.64	71,689	85,921			
1951	88,943.09	73,661	88,943			
1952	58,876.32	48,396	58,876			
1953	87,828.17	71,636	87,828			
1954	109,660.74	88,745	109,661			
1955	142,172.11	114,100	142,172			
1956	157,681.76	125,486	157,682			
1957	161,126.70	127,085	161,127			
1958	165,210.97	129,136	165,211			
1959	159,340.01	123,358	157,984	1,356	12.42	109
1960	148,890.32	114,159	146,203	2,687	12.83	209
1961	153,807.63	116,754	149,526	4,282	13.25	323
1962	155,841.60	117,051	149,906	5,936	13.69	434
1963	136,320.60	101,298	129,732	6,589	14.13	466
1964	158,151.83	116,199	148,815	9,337	14.59	640
1965	136,061.02	98,805	126,539	9,522	15.06	632

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	113,567.15	81,500	104,376	9,191	15.53	592
1967	136,629.88	96,834	124,015	12,615	16.02	787
1968	157,896.21	110,471	141,479	16,417	16.52	994
1969	184,240.71	127,192	162,894	21,347	17.03	1,253
1970	180,423.49	122,852	157,336	23,087	17.55	1,315
1971	237,436.37	159,384	204,122	33,314	18.08	1,843
1972	302,473.65	200,017	256,160	46,314	18.63	2,486
1973	313,081.40	203,901	261,135	51,946	19.18	2,708
1974	199,510.34	127,904	163,806	35,704	19.74	1,809
1975	268,905.10	169,558	217,152	51,753	20.32	2,547
1976	269,224.35	166,919	213,772	55,452	20.90	2,653
1977	651,589.42	396,877	508,277	143,312	21.50	6,666
1978	842,728.51	504,103	645,601	197,128	22.10	8,920
1979	795,969.44	467,306	598,475	197,494	22.71	8,696
1980	652,534.51	375,625	481,060	171,475	23.34	7,347
1981	1,007,984.57	568,685	728,311	279,674	23.97	11,668
1982	1,142,030.41	631,029	808,154	333,876	24.61	13,567
1983	841,255.83	527,636	675,740	165,516	22.19	7,459
1984	1,085,370.73	670,433	858,619	226,752	22.49	10,082
1985	1,097,854.04	663,323	849,513	248,341	23.15	10,727
1986	993,201.13	586,485	751,107	242,094	23.81	10,168
1987	1,105,058.51	640,934	820,839	284,220	24.14	11,774
1988	1,213,718.56	686,722	879,480	334,239	24.81	13,472
1989	1,119,492.41	620,870	795,144	324,348	25.16	12,891
1990	1,298,018.93	700,800	897,509	400,510	25.85	15,494
1991	1,710,902.25	898,395	1,150,568	560,334	26.53	21,121
1992	1,945,183.49	997,490	1,277,478	667,705	26.92	24,803
1993	1,486,765.19	739,666	947,285	539,480	27.61	19,539
1994	1,724,943.43	835,735	1,070,320	654,623	28.02	23,363
1995	1,538,664.79	721,172	923,600	615,065	28.72	21,416
1996	1,771,657.92	806,104	1,032,371	739,287	29.14	25,370
1997	1,845,268.05	809,519	1,036,745	808,523	29.86	27,077
1998	1,281,811.96	543,873	696,534	585,278	30.30	19,316
1999	1,271,518.35	518,144	663,583	607,935	31.02	19,598
2000	1,366,424.93	536,185	686,688	679,737	31.48	21,593
2001	1,865,203.81	703,182	900,560	964,644	31.95	30,192
2002	2,710,069.70	973,728	1,247,046	1,463,024	32.69	44,754
2003	2,038,566.93	699,636	896,019	1,142,548	33.17	34,445
2004	2,691,258.69	879,234	1,126,029	1,565,230	33.66	46,501
2005	2,865,203.75	887,354	1,136,428	1,728,776	34.17	50,593
2006	2,425,387.93	709,183	908,245	1,517,143	34.69	43,734
2007	2,529,161.62	694,761	889,775	1,639,387	35.21	46,560
2008	2,949,663.88	756,589	968,958	1,980,706	35.75	55,404
2009	3,121,654.68	742,954	951,496	2,170,159	36.29	59,800

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	3,057,430.21	669,883	857,914	2,199,516	36.83	59,721
2011	2,092,825.94	420,030	537,929	1,554,897	37.18	41,821
2012	2,103,955.88	382,289	489,595	1,614,361	37.54	43,004
2013	1,612,965.31	261,462	334,853	1,278,112	37.91	33,714
2014	1,919,901.00	272,434	348,904	1,570,997	38.31	41,007
2015	2,189,105.40	265,101	339,513	1,849,592	38.72	47,768
2016	2,715,190.52	272,877	349,472	2,365,719	38.77	61,019
2017	3,183,719.16	251,514	322,112	2,861,607	38.86	73,639
2018	2,019,603.93	120,570	154,413	1,865,191	38.70	48,196
2019	4,017,430.32	136,191	174,419	3,843,011	38.04	101,026
2020	7,005,000.00	80,558	103,170	6,901,830	35.69	193,383
	90,344,063.28	29,721,374	37,863,819	52,480,244		1,550,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 1.72

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	87.30	87	87			
1903	18.78	19	19			
1917	22.26	22	22			
1923	902.90	903	903			
1925	290.45	290	290			
1926	112.75	113	113			
1927	122.37	121	122			
1928	41.30	41	41			
1930	74.53	72	75			
1934	137.54	127	138			
1936	71.22	64	71			
1937	100.46	90	100			
1941	1,303.74	1,119	1,304			
1942	1,095.51	931	1,096			
1943	2,492.35	2,097	2,492			
1945	996.38	821	996			
1946	317.27	259	317			
1947	823.25	665	823			
1948	2,345.55	1,874	2,346			
1949	2,960.87	2,341	2,961			
1950	1,544.17	1,208	1,544			
1951	1,226.42	949	1,226			
1952	8,273.52	6,332	8,192	82	11.03	7
1953	10,304.97	7,799	10,090	215	11.43	19
1954	13,446.70	10,059	13,014	433	11.84	37
1955	19,588.19	14,487	18,743	845	12.24	69
1956	29,438.14	21,515	27,835	1,603	12.65	127
1957	26,652.06	19,246	24,900	1,752	13.06	134
1958	15,525.07	11,076	14,330	1,195	13.47	89
1959	30,678.87	21,612	27,961	2,718	13.89	196
1960	19,391.74	13,488	17,450	1,942	14.31	136
1961	16,768.50	11,513	14,895	1,874	14.73	127
1962	33,710.91	22,837	29,546	4,165	15.16	275
1963	19,798.32	13,231	17,118	2,680	15.59	172
1964	15,619.65	10,296	13,321	2,299	16.02	144
1965	50,862.26	33,050	42,759	8,103	16.46	492
1966	34,852.95	22,321	28,878	5,975	16.90	354
1967	19,877.45	12,540	16,224	3,653	17.35	211
1968	28,884.32	17,945	23,217	5,667	17.80	318
1969	35,346.50	21,614	27,963	7,384	18.26	404
1970	33,229.11	19,994	25,867	7,362	18.72	393
1971	82,586.19	48,866	63,221	19,365	19.19	1,009
1972	41,744.72	24,283	31,416	10,329	19.66	525
1973	49,769.14	28,453	36,811	12,958	20.13	644

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,847.49	3,283	4,247	1,600	20.61	78
1975	15,708.12	8,656	11,199	4,509	21.10	214
1976	34,551.73	18,680	24,167	10,385	21.59	481
1977	13,193.22	6,995	9,050	4,143	22.08	188
1978	10,862.59	5,644	7,302	3,561	22.58	158
1979	117,460.78	59,755	77,309	40,152	23.09	1,739
1980	103,077.07	51,319	66,395	36,682	23.60	1,554
1981	123,221.96	60,012	77,641	45,581	24.11	1,891
1982	173,074.40	82,376	106,575	66,499	24.63	2,700
1983	85,325.64	54,156	70,065	15,261	21.49	710
1984	99,496.37	62,175	80,440	19,056	21.81	874
1985	183,417.17	112,765	145,891	37,526	22.14	1,695
1986	358,562.63	216,679	280,331	78,232	22.48	3,480
1987	165,465.19	98,170	127,008	38,457	22.85	1,683
1988	479,070.09	278,819	360,725	118,345	23.22	5,097
1989	443,731.52	253,060	327,399	116,333	23.61	4,927
1990	237,070.33	132,309	171,176	65,894	24.02	2,743
1991	427,354.27	233,164	301,658	125,696	24.43	5,145
1992	105,244.46	56,358	72,914	32,330	24.58	1,315
1993	81,868.94	42,744	55,301	26,568	25.02	1,062
1994	154,683.02	79,028	102,243	52,440	25.21	2,080
1995	167,597.40	83,212	107,656	59,941	25.69	2,333
1996	141,293.48	68,414	88,511	52,782	25.92	2,036
1997	161,776.61	76,245	98,643	63,134	26.17	2,412
1998	97,414.44	44,596	57,697	39,717	26.45	1,502
1999	118,457.69	52,560	68,000	50,458	26.75	1,886
2000	155,515.84	66,716	86,315	69,201	27.06	2,557
2001	96,264.60	40,017	51,772	44,493	27.18	1,637
2002	125,331.15	50,095	64,811	60,520	27.54	2,198
2003	196,012.36	75,426	97,583	98,429	27.71	3,552
2004	187,703.44	69,281	89,633	98,070	27.92	3,513
2006	21,798.21	7,342	9,499	12,299	28.22	436
2007	143,485.80	45,915	59,403	84,083	28.33	2,968
2008	44,891.10	13,620	17,621	27,270	28.32	963
2010	1,282.36	342	442	840	28.43	30
2011	26,839.47	6,664	8,622	18,217	28.26	645
2012	479,692.92	109,514	141,685	338,008	28.16	12,003
2013	1,049,109.86	217,690	281,639	767,471	28.00	27,410
2014	144,086.47	26,829	34,710	109,376	27.68	3,951
2015	358,801.18	58,736	75,990	282,811	27.24	10,382
2016	608,124.37	84,833	109,754	498,370	26.72	18,652

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,640,278.20	186,992	241,923	1,398,355	25.91	53,970
2018	258,412.39	23,257	30,089	228,323	24.86	9,184
2019	348,296.37	19,330	25,008	323,288	22.70	14,242
	10,644,189.35	3,770,543	4,876,879	5,767,310		224,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.7 2.11

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	48,850	53,681			
1998	24,038.51	21,635	24,039			
2005	14,566,812.47	11,168,375	13,309,573	1,257,239	4.67	269,216
	14,644,532.28	11,238,860	13,387,293	1,257,239		269,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.7	1.84

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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						
1996	1,352.73	931	895	458	11.00	42
1997	183,992.51	123,220	118,458	65,535	11.51	5,694
1998	212,706.64	138,706	133,346	79,361	11.91	6,663
1999	208,989.05	131,977	126,877	82,112	12.45	6,595
2000	156,151.75	95,565	91,872	64,280	12.89	4,987
2001	103,439.02	61,195	58,830	44,609	13.35	3,341
2002	60,194.22	34,323	32,997	27,197	13.82	1,968
2003	40,028.29	21,923	21,076	18,952	14.31	1,324
2004	71,754.91	37,621	36,167	35,588	14.82	2,401
2005	94,393.21	47,187	45,364	49,029	15.34	3,196
2006	206,022.93	98,046	94,257	111,766	15.79	7,078
2007	157,859.99	71,147	68,398	89,462	16.25	5,505
2008	100,892.39	42,809	41,155	59,737	16.74	3,569
2010	116,209.60	42,870	41,213	74,997	17.68	4,242
2011	381,776.54	130,071	125,045	256,732	18.06	14,216
2012	223,900.77	69,588	66,899	157,002	18.48	8,496
2013	58,872.57	16,490	15,853	43,020	18.85	2,282
2014	419,458.87	104,152	100,127	319,332	19.18	16,649
2015	1,207,207.57	259,429	249,404	957,804	19.48	49,169
2016	596,116.69	107,718	103,555	492,562	19.65	25,067
2017	2,020,349.95	292,345	281,048	1,739,302	19.71	88,245
2018	493,666.39	54,994	52,868	440,798	19.62	22,467
2019	351,434.13	23,054	22,163	329,271	18.99	17,339
2020	200,000.00	4,720	4,538	195,462	17.22	11,351
	7,666,770.72	2,010,081	1,932,405	5,734,366		311,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 4.07

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	743	748			
1923	337.00	331	337			
1924	1,098.02	1,076	1,098			
1925	257.57	251	258			
1926	32.00	31	32			
1927	101.50	98	102			
1928	38.20	37	38			
1929	741.31	711	741			
1930	63.71	61	64			
1932	25.00	24	25			
1935	6.60	6	7			
1936	23.00	21	23			
1937	126.06	117	126			
1940	94.65	86	95			
1941	123.94	113	124			
1942	91.94	83	92			
1944	457.06	409	457			
1945	266.11	237	266			
1946	58.28	52	58			
1948	15.96	14	16			
1949	91.53	80	91	1	7.74	
1950	62.45	54	62			
1951	36.13	31	35	1	8.38	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	9.08	
1954	53.96	45	51	3	9.44	
1956	308.81	256	293	16	10.22	2
1958	3,915.91	3,195	3,652	264	11.05	24
1959	630.52	510	583	48	11.49	4
1960	914.07	732	837	77	11.95	6
1961	147.59	117	134	14	12.42	1
1962	74.23	58	66	8	12.91	1
1963	124.21	96	110	14	13.41	1
1964	42.01	32	37	5	13.93	
1965	515.64	391	447	69	14.47	5
1966	2,820.19	2,114	2,416	404	15.02	27
1967	76.52	57	65	12	15.59	1
1968	563.97	412	471	93	16.17	6
1969	267.27	193	221	46	16.76	3
1973	263.19	179	205	58	19.29	3
1977	149.17	94	107	42	22.01	2
1978	842.86	524	599	244	22.72	11
1980	349.81	209	239	111	24.17	5
1981	13,624.82	7,968	9,108	4,517	24.91	181
1983	6,888.56	4,218	4,821	2,068	23.64	87
1984	1,771.57	1,062	1,214	558	24.27	23
1987	565.85	315	360	206	26.54	8
2017	8,100.00	516	590	7,510	49.02	153
	52,996.00	33,040	36,610	16,386		554

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.05

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	78.88	79	79			
1928	186.61	169	187			
1946	4,738.40	3,856	4,738			
1947	481.92	389	482			
1950	415.91	329	416			
1951	1,537.00	1,205	1,537			
1952	167.02	130	167			
1953	1,690.74	1,304	1,691			
1954	518.84	397	519			
1957	6,343.48	4,718	6,343			
1958	526.32	388	526			
1959	597.68	436	598			
1960	1,127.59	814	1,128			
1961	603.59	431	604			
1963	169.60	118	170			
1964	271.73	187	272			
1966	2,985.78	2,009	2,958	28	18.00	2
1967	440.95	293	431	10	18.48	1
1968	650.77	426	627	24	18.97	1
1969	225.51	146	215	11	19.47	1
1971	2,198.38	1,379	2,030	168	20.49	8
1972	58.02	36	53	5	21.02	
1974	987.46	591	870	117	22.11	5
1975	1,553.47	913	1,344	209	22.66	9
1976	452.00	261	384	68	23.23	3
1977	2,709.11	1,537	2,263	446	23.80	19
1978	2,556.39	1,423	2,095	461	24.38	19
1980	15,092.04	8,076	11,889	3,203	25.57	125
1982	65,031.37	33,344	49,087	15,944	26.80	595
1983	138,701.12	84,927	125,024	13,677	23.64	579
1984	85,168.84	51,365	75,616	9,553	23.91	400
1985	89,459.63	52,790	77,714	11,746	24.54	479
1987	77,310.27	43,812	64,497	12,813	25.49	503
1989	815.98	442	651	165	26.47	6
1991	56,470.27	29,156	42,922	13,548	27.48	493
1992	22,011.31	11,100	16,341	5,670	27.85	204
1993	1,505.01	736	1,083	422	28.53	15
1996	151,970.59	68,037	100,160	51,811	30.02	1,726
1997	125,788.16	54,592	80,367	45,421	30.43	1,493
1998	2,242.55	942	1,387	856	30.86	28
2000	14,041.97	5,482	8,070	5,972	31.75	188
2001	5,810.86	2,180	3,209	2,602	32.21	81
2002	111,539.51	40,076	58,997	52,543	32.69	1,607
2003	107,514.35	36,899	54,320	53,194	33.17	1,604

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	187,532.80	61,567	90,635	96,898	33.42	2,899
2005	62,435.70	19,436	28,612	33,824	33.93	997
2009	135,320.64	32,978	48,548	86,773	35.18	2,467
2010	2,371,363.43	534,268	786,517	1,584,846	35.54	44,593
2011	951,302.18	197,110	290,173	661,129	35.71	18,514
2012	49,950.86	9,406	13,847	36,104	35.92	1,005
2014	249,491.43	37,124	54,652	194,839	36.22	5,379
2015	387,748.68	49,826	73,351	314,398	36.16	8,695
2016	3,094,445.50	332,653	489,712	2,604,734	35.99	72,374
2017	142,697.66	12,229	18,003	124,695	35.58	3,505
2018	80,814.88	5,301	7,804	73,011	35.00	2,086
2019	471,805.47	18,117	26,670	445,135	33.39	13,331
	9,289,656.21	1,857,935	2,732,585	6,557,071		186,039
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 2.00

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	806,899	2,274,638	914,686	45.27	20,205
2007	3,125.54	713	2,010	1,116	45.15	25
2010	253,130.34	47,867	134,937	118,193	44.31	2,667
2012	58,955.00	9,480	26,724	32,231	43.48	741
2015	1,798,979.46	205,264	578,637	1,220,342	41.40	29,477
2016	118,908.33	11,546	32,548	86,360	40.31	2,142
2018	10,303.50	639	1,801	8,502	37.22	228
2019	15,000.00	566	1,595	13,405	34.00	394
2020	15,000.00	218	615	14,385	28.40	507
	5,462,726.17	1,083,192	3,053,505	2,409,221		56,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.03

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	2,775	1,946	925	0.67	925
2002	44,984.79	41,236	28,922	16,063	1.67	9,619
2006	5,945.22	4,261	2,989	2,956	5.67	521
2007	15,372.00	10,248	7,188	8,184	6.67	1,227
2008	723.62	446	313	411	7.67	54
2009	42,018.52	23,811	16,700	25,319	8.67	2,920
2010	17,167.62	8,870	6,221	10,947	9.67	1,132
2011	526,944.52	245,909	172,473	354,472	10.67	33,221
2013	34,396.55	12,612	8,846	25,551	12.67	2,017
2014	156,256.18	49,482	34,705	121,551	13.67	8,892
2015	1,434,510.51	382,541	268,302	1,166,209	14.67	79,496
2016	308,359.05	66,812	46,860	261,499	15.67	16,688
2017	30,662.08	5,110	3,584	27,078	16.67	1,624
	2,620,211.43	854,113	599,049	2,021,162		158,336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 6.04

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2016	553,407.37	479,622	440,675	112,732	0.67	112,732
2017	721,225.93	480,820	441,776	279,450	1.67	167,335
2018	1,585,255.00	779,422	716,130	869,125	2.54	342,175
2019	2,253,292.00	600,885	552,091	1,701,201	3.67	463,543
2020	1,706,500.00	142,203	130,655	1,575,845	4.58	344,071
	6,819,680.30	2,482,952	2,281,327	4,538,353		1,429,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2						20.97

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2006	1,989.70	1,901	1,077	913	0.67	913
2007	121,182.15	107,718	61,031	60,151	1.67	36,019
2010	6,633.39	4,570	2,589	4,044	4.67	866
2011	13,448.14	8,368	4,741	8,707	5.67	1,536
2012	215,206.28	119,560	67,741	147,465	6.67	22,109
2013	9,107.00	4,452	2,522	6,585	7.67	859
2015	35,680.00	12,686	7,188	28,492	9.67	2,946
2016	185,710.87	53,650	30,397	155,314	10.67	14,556
2017	52,750.52	11,722	6,641	46,110	11.67	3,951
2018	6,350.00	1,041	590	5,760	12.54	459
	648,058.05	325,668	184,517	463,541		84,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 12.99

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	27,252	29,181			
2010	2,040.49	1,866	2,010	30	0.97	30
2011	27,045.14	24,057	25,908	1,137	1.16	980
2012	49,404.55	42,488	45,757	3,648	1.36	2,682
2013	24,385.43	20,172	21,724	2,661	1.53	1,739
	132,056.54	115,835	124,580	7,477		5,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4 4.11

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	76,847.01	70,369	76,847			
1999	1,357,251.14	1,227,634	1,340,794	16,457	2.25	7,314
2000	482.57	432	472	11	2.39	5
2001	46,485.65	40,982	44,760	1,726	2.60	664
2002	52,921.74	45,894	50,124	2,798	2.81	996
2003	44,437.73	37,821	41,307	3,131	3.03	1,033
2005	17,359.59	14,214	15,524	1,836	3.39	542
2006	696,679.82	557,205	608,567	88,113	3.59	24,544
2007	765,345.21	597,964	653,083	112,262	3.73	30,097
2008	2,474,308.60	1,879,732	2,053,001	421,308	3.90	108,028
2009	1,226,978.67	905,265	988,710	238,269	4.03	59,124
2010	300,670.28	214,077	233,810	66,860	4.18	15,995
2011	4,527,789.43	3,089,311	3,374,076	1,153,713	4.35	265,221
2012	4,801,184.23	3,108,767	3,395,326	1,405,858	4.54	309,660
2013	2,232,718.90	1,349,232	1,473,601	759,118	4.80	158,150
2014	2,742,894.07	1,511,335	1,650,646	1,092,248	5.16	211,676
2015	1,822,653.27	886,539	968,258	854,395	5.63	151,758
2016	4,132,745.35	1,699,385	1,856,030	2,276,715	6.20	367,212
2017	8,791,388.34	2,877,421	3,142,655	5,648,733	6.85	824,633
2018	4,241,670.84	1,051,934	1,148,899	3,092,772	7.45	415,137
2019	12,474,371.18	1,726,453	1,885,594	10,588,777	8.30	1,275,756
2020	10,107,600.00	443,724	484,625	9,622,975	9.08	1,059,799
	62,934,783.62	23,335,690	25,486,709	37,448,075		5,287,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 8.40

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	1,347	1,347			
1985	3,087.64	2,815	2,834	254	3.43	74
1987	1,022.69	920	926	97	3.70	26
1988	600.27	536	540	60	3.90	15
1989	2,703.72	2,389	2,405	299	4.13	72
1990	11,533.43	10,110	10,180	1,353	4.27	317
1991	13,467.12	11,694	11,775	1,692	4.45	380
1992	11,475.93	9,852	9,920	1,556	4.67	333
1994	6,627.65	5,567	5,605	1,023	5.02	204
1995	3,275.02	2,721	2,740	535	5.16	104
1998	1,115.63	887	893	223	5.76	39
1999	75,143.45	58,830	59,235	15,908	5.92	2,687
2000	8,345.68	6,414	6,458	1,888	6.12	308
2002	17,060.88	12,637	12,724	4,337	6.42	676
2005	4,243.40	2,922	2,942	1,301	6.94	187
2006	88,970.58	59,557	59,967	29,004	7.08	4,097
2007	15,033.08	9,741	9,808	5,225	7.24	722
2008	60,169.50	37,474	37,732	22,438	7.47	3,004
2009	45,698.90	27,241	27,429	18,270	7.68	2,379
2010	19,269.90	10,913	10,988	8,282	7.91	1,047
2011	89,688.37	47,714	48,043	41,645	8.21	5,072
2012	533,695.38	263,752	265,570	268,125	8.53	31,433
2013	8,316.41	3,751	3,777	4,539	8.93	508
2014	25,239.14	10,181	10,251	14,988	9.37	1,600
2015	72,497.85	25,519	25,695	46,803	9.82	4,766
2016	174,873.56	51,675	52,031	122,843	10.33	11,892
2017	358,883.39	84,338	84,920	273,963	10.85	25,250
2018	160,527.14	28,606	28,803	131,724	11.34	11,616
	1,815,141.12	791,332	796,767	1,018,374		108,808

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.99

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	5,244	5,617	728	3.43	212
	6,344.73	5,244	5,617	728		212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.4	3.34

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
1996	181,272.53	176,438	176,810	4,463	0.67	4,463
1997	101,958.56	95,161	95,362	6,597	1.67	3,950
1998	191,544.87	171,113	171,474	20,071	2.67	7,517
1999	95,567.74	81,551	81,723	13,845	3.67	3,772
2000	206,628.32	168,057	168,412	38,216	4.67	8,183
2001	194,842.63	150,678	150,996	43,847	5.67	7,733
2002	342,377.53	251,076	251,606	90,772	6.67	13,609
2003	194,692.15	134,986	135,271	59,421	7.67	7,747
2004	407,591.88	266,292	266,854	140,738	8.67	16,233
2005	76,325.20	46,813	46,912	29,413	9.67	3,042
2006	185,927.78	106,598	106,823	79,105	10.67	7,414
2007	597,992.98	318,928	319,601	278,392	11.67	23,855
2008	475,653.28	234,654	235,149	240,504	12.67	18,982
2009	531,371.14	240,886	241,395	289,976	13.67	21,213
2010	339,822.19	140,459	140,755	199,067	14.67	13,570
2011	211,403.92	78,923	79,090	132,314	15.67	8,444
2012	250,479.58	83,492	83,668	166,812	16.67	10,007
2013	446,160.84	130,872	131,148	315,013	17.67	17,828
2014	20,034.77	5,075	5,086	14,949	18.67	801
2017	117,295.27	15,639	15,672	101,623	21.67	4,690
2018	265,359.19	26,093	26,148	239,211	22.54	10,613
2019	859,300.00	45,826	45,923	813,377	23.67	34,363
2020	678,000.00	11,302	11,326	666,674	24.58	27,123
	6,971,602.35	2,980,912	2,987,204	3,984,398		275,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 3.95

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 394.01 DUAL FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	55,252	49,207	81,653	8.67	9,418
2018	369,993.12	60,638	54,003	315,990	12.54	25,199
	500,853.37	115,890	103,210	397,643		34,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.91

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

YEAR (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	9,445.15	8,680	7,990	1,455	2.32	627
1995	14,177.74	12,895	11,870	2,308	2.52	916
1996	12,856.86	11,575	10,655	2,202	2.69	819
1997	49,722.23	44,203	40,690	9,032	2.91	3,104
1998	38,498.94	33,791	31,106	7,393	3.11	2,377
1999	199,225.08	172,549	158,836	40,389	3.30	12,239
2000	137,349.69	117,297	107,975	29,375	3.48	8,441
2001	42,151.87	35,370	32,559	9,593	3.71	2,586
2002	158,256.50	130,562	120,186	38,070	3.89	9,787
2003	188,572.90	152,650	140,519	48,054	4.08	11,778
2004	314,264.68	249,463	229,638	84,627	4.24	19,959
2005	235,669.31	182,856	168,324	67,345	4.43	15,202
2006	121,364.92	92,019	84,706	36,659	4.57	8,022
2007	211,251.95	156,326	143,903	67,349	4.68	14,391
2008	245,361.89	176,121	162,124	83,238	4.85	17,162
2009	104,152.80	72,240	66,499	37,654	5.01	7,516
2010	14,064.56	9,374	8,629	5,436	5.17	1,051
2011	416,912.94	264,198	243,202	173,711	5.39	32,228
2012	747,584.39	444,813	409,463	338,121	5.67	59,633
2013	311,073.56	170,406	156,864	154,210	6.05	25,489
2014	597,552.07	294,832	271,401	326,151	6.50	50,177
2015	965,543.37	415,570	382,544	582,999	7.06	82,578
2016	496,259.75	178,703	164,501	331,759	7.70	43,086
2017	1,816,563.96	517,721	476,577	1,339,987	8.36	160,286
2018	1,493,808.02	321,019	295,507	1,198,301	8.98	133,441
2019	14,378.71	1,713	1,577	12,802	9.86	1,298
	8,956,063.84	4,266,946	3,927,845	5,028,219		724,193

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 8.09

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2006	167,181.74	159,752	167,182			
2007	92,571.35	82,286	90,576	1,995	1.67	1,195
2008	183,961.92	151,257	166,497	17,465	2.67	6,541
2010	105,031.16	72,355	79,645	25,386	4.67	5,436
2011	54,630.13	33,992	37,417	17,213	5.67	3,036
2014	93,646.47	39,539	43,523	50,123	8.67	5,781
2015	55,566.85	19,757	21,747	33,820	9.67	3,497
2016	159,063.40	45,952	50,582	108,481	10.67	10,167
2017	56,540.89	12,565	13,831	42,710	11.67	3,660
2018	12,226.84	2,004	2,206	10,021	12.54	799
2019	978,000.00	86,934	95,692	882,308	13.67	64,543
2020	1,234,000.00	34,281	37,735	1,196,265	14.58	82,048
	3,192,420.75	740,674	806,633	2,385,788		186,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.8 5.85

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	963,215	963,226	68,794	0.67	68,794
2012	19,826.01	16,522	16,522	3,304	1.67	1,978
2013	27,319.52	20,034	20,034	7,286	2.67	2,729
2016	184,808.87	80,083	80,084	104,725	5.67	18,470
	1,263,974.13	1,079,854	1,079,866	184,108		91,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						7.28

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	13,350	13,028	1,990	1.67	1,192
2009	9,733.27	7,354	7,177	2,556	3.67	696
2010	1,378,346.58	949,529	926,650	451,697	4.67	96,723
2011	3,879,161.82	2,413,692	2,355,534	1,523,628	5.67	268,717
2012	1,518,961.93	843,874	823,541	695,421	6.67	104,261
2013	826,747.38	404,189	394,450	432,297	7.67	56,362
2014	647,291.66	273,299	266,714	380,578	8.67	43,896
2015	1,107,745.80	393,870	384,380	723,366	9.67	74,805
2016	427,284.11	123,438	120,464	306,820	10.67	28,755
2017	637,281.37	141,617	138,205	499,076	11.67	42,766
2018	285,148.36	46,733	45,607	239,541	12.54	19,102
2019	2,480,802.00	220,518	215,204	2,265,598	13.67	165,735
2020	2,079,400.00	57,766	56,374	2,023,026	14.58	138,753
	15,292,922.48	5,889,229	5,747,328	9,545,594		1,041,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 6.81

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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	3,127,749	3,798,569	13,090,836	14.67	892,354
	16,889,405.25	3,127,749	3,798,569	13,090,836		892,354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.7	5.28

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2020

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						
2006	2,939.36	2,809	2,597	342	0.67	342
2008	4,000.00	3,289	3,040	960	2.67	360
2009	2,782.50	2,102	1,943	840	3.67	229
2011	5,890.03	3,665	3,388	2,502	5.67	441
2018	22,650.00	3,712	3,432	19,218	12.54	1,533
2019	200,000.00	17,778	16,435	183,565	13.67	13,428
	238,261.89	33,355	30,835	207,427		16,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 6.86

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

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
332.00	125,605.50	40,338.44		40,338.44-
333.00	1,538,246.94	6,076.36	5,291.50	784.86-
353.00		1,860.42		1,860.42-
354.00	17,855.81			
367.00	399,564.05			
369.00	354,782.94	67,742.63		67,742.63-
371.00	25,089.70			
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
	14,840,091.10	8,303,237.44	319,417.76	7,983,819.68-
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-
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
394.00	118,597.17		311.90	311.90
396.00	855,965.99		234,828.49	234,828.49
	7,357,604.55	9,207,749.28	763,805.25	8,443,944.03-

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
2019 TRANSACTION YEAR				
332.00	235,732.79	62,405.02	179.77	62,225.25-
333.00	754,332.17	19,480.77	25,211.95	5,731.18
334.00	22,225.21	7,927.01		7,927.01-
354.00	8,756.31	78,004.61	18,293.25	59,711.36-
367.00	234,994.27	9,157.09	2,851.73	6,305.36-
369.00	173,979.63	35,571.86		35,571.86-
371.00	12,303.75	318.98		318.98-
374.02	31.38			
375.00	141,884.94	2,847.18		2,847.18-
376.00	2,040,718.90	4,331,222.02	11,348.53	4,319,873.49-
378.00	348,166.21	42,778.67		42,778.67-
380.00	395,800.21	4,072,989.36	10.19	4,072,979.17-
381.00	1,753,472.19	274.88		274.88-
382.00	367,995.40	206,400.20	1,270.46	205,129.74-
385.00	40,809.81	1,540.40		1,540.40-
391.01	9,716.19			
392.02	2,634,090.18		407,831.21	407,831.21
394.00	114,408.77		164.63	164.63
396.00	1,067,790.92		138,504.50	138,504.50
	10,357,209.23	8,870,918.05	605,666.22	8,265,251.83-
TOTAL	42,771,021.97	38,381,550.54	2,194,187.00	36,187,363.54-