

PEOPLES NATURAL GAS COMPANY LLC
53.53 I. VALUATION
A. ALL UTILITIES

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

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 5B in Part IV titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2.

Field trips and facilities visited over the years for Peoples Natural Gas Company LLC are presented in Exhibit No. 5B, in the section "Field Trips", beginning on page III-2.

The same information is set forth in the individual company exhibits.

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

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 5B in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of September 30, 2018, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8 of Exhibit No. 5A. The detailed calculations of the surviving original cost as of September 30, 2019, by vintage by account and applicable depreciation reserves and accruals begin on page VII-8 of Exhibit No. 5B. The detailed calculations of the surviving original cost as of October 31, 2020 by vintage by account and applicable depreciation reserves and accruals begin on page II-8 of Exhibit No. 5C.

PEOPLES NATURAL GAS COMPANY LLC
53.53 I. VALUATION
A. ALL UTILITIES

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

Response:

A comparison of the calculated depreciation reserve vs. book reserve by account as of September 30, 2018, as of September 30, 2019 and as of October 31, 2020, are attached as pages 2 through 10 for the combined company.

A comparison of the calculated depreciation reserve vs. book reserve by account for the same test years for the individual companies are attached as pages 11 through 25 of this response.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|----------------------------------|---|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | CIAC | 621,111 | 629,182 |
| | OTHER | 15,159,890 | 15,356,887 |
| | MAJOR | 4,027,839 | 4,080,179 |
| | SAP | 29,227,376 | 29,607,175 |
| | TOTAL MISCELLANEOUS INTANGIBLE PLANT | 49,036,216 | 49,673,423 |
| PRODUCTION PLANT | | | |
| 325.01 | PRODUCING LANDS | 13,274 | 11,862 |
| 325.02 | PRODUCING LEASEHOLDS | 5,272 | (201,325) |
| 325.03 | GAS RIGHTS | 11,046 | 18,282 |
| 325.04 | RIGHTS-OF-WAY | 764,716 | 950,634 |
| 327.00 | FIELD COMPRESSOR STATION EQUIPMENT | 3,185,737 | 3,309,018 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 53,439 | 58,267 |
| 329.00 | OTHER STRUCTURES | 513,841 | 857,248 |
| 330.00 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,265 | (598) |
| 331.00 | PRODUCING GAS WELLS - WELL EQUIPMENT | 2,728 | 135,196 |
| 332.00 | FIELD LINES | 21,018,742 | 28,598,971 |
| 333.00 | FIELD COMPRESSOR STATION EQUIPMENT | 12,730,605 | 14,943,430 |
| 334.00 | FIELD MEASURING AND REGULATING STATION EQUIPMENT | 1,851,584 | 1,677,071 |
| 335.00 | DRILLING AND CLEANING EQUIPMENT | 17,702 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 63,548 | 61,813 |
| | TOTAL PRODUCTION PLANT | 40,239,499 | 50,438,511 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 6,698 | (58,197) |
| 350.21 | RIGHTS-OF-WAY | 16,216 | 22,711 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 545,556 | 1,112,098 |
| 352.01 | WELLS - CONSTRUCTION | 383,723 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 124,801 | 390,698 |
| 352.11 | LEASEHOLDS | 134,791 | 287,565 |
| 352.12 | STORAGE RIGHTS | 11,057 | (104,885) |
| 352.21 | RESERVOIRS | 126,390 | 127,148 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 682,944 | 1,218,303 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,462,487 | 1,764,107 |
| 355.00 | MEASURING AND REGULATING STATION EQUIPMENT | 56,033 | 76,419 |
| 357.00 | OTHER EQUIPMENT | 23,893 | 32,159 |
| | TOTAL UNDERGROUND STORAGE PLANT | 4,779,840 | 5,889,906 |
| TRANSMISSION PLANT | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|--|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 365.02 | RIGHTS-OF-WAY | 1,328,466 | 1,527,541 |
| 366.01 | STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION | 520,994 | 779,018 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 462,380 | 728,930 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 40,432 | (123,733) |
| 367.00 | MAINS | 36,065,216 | 51,708,651 |
| 368.00 | COMPRESSOR STATION EQUIPMENT | 4,573,455 | 4,285,085 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 6,040,782 | 8,867,167 |
| 371.00 | OTHER EQUIPMENT | 576,128 | 691,740 |
| TOTAL TRANSMISSION PLANT | | 49,607,853 | 68,464,399 |
| DISTRIBUTION PLANT | | | |
| 374.02 | RIGHTS-OF-WAY | 2,153,432 | 2,224,208 |
| | STRUCTURES AND IMPROVEMENTS | | |
| | MEASURING AND REGULATING | 1,638,257 | 1,968,439 |
| | OTHER | | |
| | MAJOR STRUCTURES | 13,364,800 | 16,058,403 |
| | MINOR STRUCTURES | 88,719 | 106,600 |
| TOTAL OTHER | | 13,453,519 | 16,165,003 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | 15,091,776 | 18,133,442 |
| 376.00 | MAINS | | |
| | INSTALLATIONS 1970 AND PRIOR | 43,605,129 | 50,962,066 |
| | INSTALLATIONS 1971 AND SUBSEQUENT | 275,257,728 | 321,698,455 |
| TOTAL MAINS | | 318,862,857 | 372,660,521 |
| 378.00 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 20,307,651 | 25,129,529 |
| 380.00 | SERVICES | 193,243,361 | 237,107,027 |
| 381.00 | METERS | 23,187,131 | 24,638,887 |
| 382.00 | METER INSTALLATIONS | 27,171,464 | 35,750,134 |
| 385.00 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 3,383,377 | 4,452,545 |
| 386.00 | OTHER PROPERTY ON CUSTOMER PREMISES | 10,297,203 | 12,705,346 |
| 387.01 | OTHER EQUIPMENT | 2,400,644 | 2,675,362 |
| TOTAL DISTRIBUTION PLANT | | 616,098,896 | 735,477,001 |
| GENERAL PLANT | | | |
| 389.02 | LAND RIGHTS AND RIGHTS-OF-WAY | 31,844 | 35,434 |
| 390.00 | STRUCTURES AND IMPROVEMENTS | | |
| | OWNED | 1,496,220 | 2,411,335 |
| | LEASED - NORTH SHORE | 921,628 | 2,928,292 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | 2,417,848 | 5,339,627 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|-------------------|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 594,057 | 290,232 |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,906,925 | 1,592,573 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 2,259,196 | 1,808,606 |
| 391.04 | OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS | 9,943 | 9,524 |
| 392.00 | TRANSPORTATION EQUIPMENT | | |
| | AUTOMOBILES | 107,068 | 70,678 |
| | TRUCKS | 19,041,743 | 21,359,967 |
| | TRAILERS | 605,651 | 580,734 |
| | DUAL FUEL KITS | 4,918 | 5,002 |
| | TOTAL TRANSPORTATION EQUIPMENT | 19,759,380 | 22,016,381 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 2,689,095 | 2,689,209 |
| 394.01 | DUAL FUEL STATIONS | 46,327 | 30,904 |
| 396.00 | POWER OPERATED EQUIPMENT | 4,605,029 | 4,379,606 |
| 397.00 | COMMUNICATION EQUIPMENT | 561,487 | 700,261 |
| 397.01 | COMMUNICATION EQUIPMENT - RADIO | 816,530 | 816,275 |
| 397.02 | COMMUNICATION EQUIPMENT - TELEPHONE | 4,120,279 | 3,867,814 |
| 397.03 | COMMUNICATION EQUIPMENT - MICROWAVE | 1,172,800 | 1,938,904 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 141,348 | 132,722 |
| | TOTAL GENERAL PLANT | 42,132,088 | 45,648,072 |
| | TOTAL DEPRECIABLE GAS PLANT | 801,894,392 | 955,591,312 |
| | NONDEPRECIABLE GAS PLANT | | |
| 301.00 | ORGANIZATION | | |
| 325.05 | LAND | | 2,961 |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (892) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| | TOTAL NONDEPRECIABLE GAS PLANT | | 2,069 |
| | TOTAL GAS PLANT | 801,894,392 | 955,593,381 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|---|---|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | CIAC | 767,254 | 766,798 |
| | OTHER | 10,851,898 | 10,845,454 |
| | MAJOR | 5,200,010 | 5,196,922 |
| | SAP | 34,109,970 | 34,089,713 |
| TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 50,929,132 | 50,898,887 |
| PRODUCTION PLANT | | | |
| 325.01 | PRODUCING LANDS | 14,335 | 12,951 |
| 325.02 | PRODUCING LEASEHOLDS | 5,329 | (189,791) |
| 325.03 | GAS RIGHTS | 11,292 | 18,349 |
| 325.04 | RIGHTS-OF-WAY | 782,704 | 966,598 |
| 327.00 | FIELD COMPRESSOR STATION EQUIPMENT | 3,438,088 | 3,608,805 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 54,073 | 58,713 |
| 329.00 | OTHER STRUCTURES | 544,849 | 881,087 |
| 330.00 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,317 | 1,277 |
| 331.00 | PRODUCING GAS WELLS - WELL EQUIPMENT | 2,739 | 135,196 |
| 332.00 | FIELD LINES | 21,693,729 | 29,146,303 |
| 333.00 | FIELD COMPRESSOR STATION EQUIPMENT | 13,160,889 | 15,094,230 |
| 334.00 | FIELD MEASURING AND REGULATING STATION EQUIPMENT | 1,919,430 | 1,830,540 |
| 335.00 | DRILLING AND CLEANING EQUIPMENT | 17,829 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 65,675 | 66,191 |
| TOTAL PRODUCTION PLANT | | 41,718,278 | 51,649,091 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 6,887 | (55,640) |
| 350.21 | RIGHTS-OF-WAY | 16,872 | 23,259 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 565,944 | 1,113,139 |
| 352.01 | WELLS - CONSTRUCTION | 395,026 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 128,214 | 390,698 |
| 352.11 | LEASEHOLDS | 135,807 | 287,565 |
| 352.12 | STORAGE RIGHTS | 11,303 | (98,443) |
| 352.21 | RESERVOIRS | 136,060 | 136,807 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 723,130 | 1,250,428 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,612,546 | 1,970,805 |
| 355.00 | MEASURING AND REGULATING STATION EQUIPMENT | 56,761 | 76,419 |
| 357.00 | OTHER EQUIPMENT | 24,231 | 32,159 |
| TOTAL UNDERGROUND STORAGE PLANT | | 5,018,032 | 6,148,976 |
| TRANSMISSION PLANT | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|--|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 365.02 | RIGHTS-OF-WAY | 1,359,705 | 1,554,739 |
| 366.01 | STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION | 541,200 | 793,369 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 486,449 | 746,700 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 40,860 | (92,396) |
| 367.00 | MAINS | 37,653,213 | 53,033,205 |
| 368.00 | COMPRESSOR STATION EQUIPMENT | 4,841,058 | 4,649,268 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 6,697,486 | 9,535,127 |
| 371.00 | OTHER EQUIPMENT | 657,959 | 784,646 |
| TOTAL TRANSMISSION PLANT | | 52,277,930 | 71,004,658 |
| DISTRIBUTION PLANT | | | |
| 374.02 | RIGHTS-OF-WAY | 2,223,955 | 2,297,044 |
| | STRUCTURES AND IMPROVEMENTS | | |
| | MEASURING AND REGULATING | 1,702,103 | 1,975,166 |
| | OTHER | | |
| | MAJOR STRUCTURES | 14,180,531 | 16,455,473 |
| | MINOR STRUCTURES | 31,668 | 36,748 |
| TOTAL OTHER | | 14,212,199 | 16,492,221 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | 15,914,302 | 18,467,387 |
| 376.00 | MAINS | | |
| | INSTALLATIONS 1970 AND PRIOR | 43,987,794 | 50,962,268 |
| | INSTALLATIONS 1971 AND SUBSEQUENT | 292,548,025 | 338,932,908 |
| TOTAL MAINS | | 336,535,819 | 389,895,176 |
| 378.00 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 21,262,413 | 25,995,250 |
| 380.00 | SERVICES | 202,635,456 | 246,009,141 |
| 381.00 | METERS | 24,493,145 | 25,832,217 |
| 382.00 | METER INSTALLATIONS | 28,324,801 | 36,675,878 |
| 385.00 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 3,570,683 | 4,656,171 |
| 386.00 | OTHER PROPERTY ON CUSTOMER PREMISES | 10,780,481 | 13,050,957 |
| 387.01 | OTHER EQUIPMENT | 2,512,297 | 2,738,218 |
| TOTAL DISTRIBUTION PLANT | | 648,253,352 | 765,617,439 |
| GENERAL PLANT | | | |
| 389.02 | LAND RIGHTS AND RIGHTS-OF-WAY | 32,428 | 36,001 |
| 390.00 | STRUCTURES AND IMPROVEMENTS | | |
| | OWNED | 1,668,784 | 2,561,837 |
| | LEASED - NORTH SHORE | 998,481 | 2,989,767 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | 2,667,265 | 5,551,604 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|-------------------|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 712,175 | 431,616 |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,662,644 | 2,295,236 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 2,446,007 | 2,234,163 |
| 392.00 | TRANSPORTATION EQUIPMENT | | |
| | AUTOMOBILES | 111,586 | 108,678 |
| | TRUCKS | 20,532,503 | 22,807,383 |
| | TRAILERS | 698,719 | 688,364 |
| | DUAL FUEL KITS | 5,080 | 5,327 |
| | TOTAL TRANSPORTATION EQUIPMENT | 21,347,888 | 23,609,752 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 2,804,706 | 2,811,345 |
| 394.01 | DUAL FUEL STATIONS | 79,718 | 65,663 |
| 396.00 | POWER OPERATED EQUIPMENT | 4,439,134 | 4,167,225 |
| 397.00 | COMMUNICATION EQUIPMENT | 649,053 | 753,543 |
| 397.01 | COMMUNICATION EQUIPMENT - RADIO | 942,928 | 942,799 |
| 397.02 | COMMUNICATION EQUIPMENT - TELEPHONE | 4,877,158 | 4,694,832 |
| 397.03 | COMMUNICATION EQUIPMENT - MICROWAVE | 2,111,176 | 2,830,665 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 103,810 | 104,841 |
| | TOTAL GENERAL PLANT | 45,876,090 | 50,529,285 |
| | TOTAL DEPRECIABLE GAS PLANT | 844,072,814 | 995,848,336 |
| | NONDEPRECIABLE GAS PLANT | | |
| 301.00 | ORGANIZATION | | |
| 325.05 | LAND | | (4,247) |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (2,295) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| | TOTAL NONDEPRECIABLE GAS PLANT | | (6,542) |
| | TOTAL GAS PLANT | 844,072,814 | 995,841,794 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|---|---|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | CIAC | 925,557 | 922,852 |
| | OTHER | 18,310,177 | 18,256,666 |
| | MAJOR | 6,580,234 | 6,561,003 |
| | SAP | 39,687,304 | 39,571,319 |
| TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 65,503,272 | 65,311,840 |
| PRODUCTION PLANT | | | |
| 325.01 | PRODUCING LANDS | 15,465 | 14,139 |
| 325.02 | PRODUCING LEASEHOLDS | 5,394 | (177,851) |
| 325.03 | GAS RIGHTS | 11,558 | 18,422 |
| 325.04 | RIGHTS-OF-WAY | 802,194 | 983,716 |
| 327.00 | FIELD COMPRESSOR STATION EQUIPMENT | 3,696,265 | 3,926,193 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 54,721 | 59,148 |
| 329.00 | OTHER STRUCTURES | 577,904 | 906,786 |
| 330.00 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,373 | 2,950 |
| 331.00 | PRODUCING GAS WELLS - WELL EQUIPMENT | 2,751 | 135,196 |
| 332.00 | FIELD LINES | 22,528,437 | 29,890,075 |
| 333.00 | FIELD COMPRESSOR STATION EQUIPMENT | 13,694,131 | 15,335,879 |
| 334.00 | FIELD MEASURING AND REGULATING STATION EQUIPMENT | 2,150,432 | 2,145,037 |
| 335.00 | DRILLING AND CLEANING EQUIPMENT | 17,945 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 67,832 | 70,549 |
| TOTAL PRODUCTION PLANT | | 43,632,402 | 53,328,881 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 7,133 | (52,904) |
| 350.21 | RIGHTS-OF-WAY | 17,574 | 23,847 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 589,137 | 1,115,245 |
| 352.01 | WELLS - CONSTRUCTION | 406,289 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 131,810 | 390,698 |
| 352.11 | LEASEHOLDS | 136,880 | 287,565 |
| 352.12 | STORAGE RIGHTS | 11,544 | (91,772) |
| 352.21 | RESERVOIRS | 146,533 | 147,271 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 764,251 | 1,284,537 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,773,273 | 2,194,621 |
| 355.00 | MEASURING AND REGULATING STATION EQUIPMENT | 57,530 | 76,419 |
| 357.00 | OTHER EQUIPMENT | 24,603 | 32,159 |
| TOTAL UNDERGROUND STORAGE PLANT | | 5,271,808 | 6,429,466 |
| TRANSMISSION PLANT | | | |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|---------------------------------|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 365.02 | RIGHTS-OF-WAY | 1,393,298 | 1,583,903 |
| 366.01 | STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION | 562,793 | 808,916 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 512,385 | 765,765 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 41,319 | (62,293) |
| 367.00 | MAINS | 39,473,111 | 54,579,723 |
| 368.00 | COMPRESSOR STATION EQUIPMENT | 5,121,516 | 5,032,406 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 7,439,620 | 10,297,271 |
| 371.00 | OTHER EQUIPMENT | 738,651 | 875,652 |
| TOTAL TRANSMISSION PLANT | | 55,282,693 | 73,881,343 |
| DISTRIBUTION PLANT | | | |
| 374.02 | RIGHTS-OF-WAY | 2,299,836 | 2,375,950 |
| | STRUCTURES AND IMPROVEMENTS | | |
| | MEASURING AND REGULATING | 1,801,224 | 1,998,631 |
| | OTHER | | |
| | MAJOR STRUCTURES | 15,575,778 | 17,282,821 |
| | MINOR STRUCTURES | 6,028 | 6,689 |
| | TOTAL OTHER | 15,581,806 | 17,289,510 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 17,383,030 | 19,288,141 |
| 376.00 | MAINS | | |
| | INSTALLATIONS 1970 AND PRIOR | 44,418,841 | 51,027,327 |
| | INSTALLATIONS 1971 AND SUBSEQUENT | 314,294,145 | 361,053,771 |
| | TOTAL MAINS | 358,712,986 | 412,081,098 |
| 378.00 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 22,415,918 | 27,099,121 |
| 380.00 | SERVICES | 213,877,286 | 257,018,152 |
| 381.00 | METERS | 27,263,046 | 28,466,508 |
| 382.00 | METER INSTALLATIONS | 29,721,374 | 37,863,819 |
| 385.00 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 3,770,543 | 4,876,879 |
| 386.00 | OTHER PROPERTY ON CUSTOMER PREMISES | 11,238,860 | 13,387,293 |
| 387.01 | OTHER EQUIPMENT | 2,010,081 | 1,932,405 |
| TOTAL DISTRIBUTION PLANT | | 688,692,960 | 804,389,366 |
| GENERAL PLANT | | | |
| 389.02 | LAND RIGHTS AND RIGHTS-OF-WAY | 33,040 | 36,610 |
| 390.00 | STRUCTURES AND IMPROVEMENTS | | |
| | OWNED | 1,857,935 | 2,732,585 |
| | LEASED - NORTH SHORE | 1,083,192 | 3,053,505 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 2,941,127 | 5,786,090 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|-------------------|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 854,113 | 599,049 |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,482,952 | 2,281,327 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 325,668 | 184,517 |
| 392.00 | TRANSPORTATION EQUIPMENT | | |
| | AUTOMOBILES | 115,835 | 124,580 |
| | TRUCKS | 23,335,690 | 25,486,709 |
| | TRAILERS | 791,332 | 796,767 |
| | DUAL FUEL KITS | 5,244 | 5,617 |
| | TOTAL TRANSPORTATION EQUIPMENT | 24,248,101 | 26,413,673 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 2,980,912 | 2,987,204 |
| 394.01 | DUAL FUEL STATIONS | 115,890 | 103,210 |
| 396.00 | POWER OPERATED EQUIPMENT | 4,266,946 | 3,927,845 |
| 397.00 | COMMUNICATION EQUIPMENT | 740,674 | 806,633 |
| 397.01 | COMMUNICATION EQUIPMENT - RADIO | 1,079,854 | 1,079,866 |
| 397.02 | COMMUNICATION EQUIPMENT - TELEPHONE | 5,889,229 | 5,747,328 |
| 397.03 | COMMUNICATION EQUIPMENT - MICROWAVE | 3,127,749 | 3,798,569 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 33,355 | 30,835 |
| | TOTAL GENERAL PLANT | 49,119,610 | 53,782,756 |
| | TOTAL DEPRECIABLE GAS PLANT | 907,502,745 | 1,057,123,652 |
| | NONDEPRECIABLE GAS PLANT | | |
| 301.00 | ORGANIZATION | | |
| 325.05 | LAND | | (6,806) |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (2,327) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| | TOTAL NONDEPRECIABLE GAS PLANT | | (9,133) |
| | TOTAL GAS PLANT | 907,502,745 | 1,057,114,519 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|--|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | SAP | 29,227,376 | 29,217,781 |
| | OTHER | 13,692,725 | 13,688,229 |
| TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 42,920,101 | 42,906,010 |
| PRODUCTION PLANT | | | |
| 325.11 | PRODUCING LANDS | 13,274 | 11,862 |
| 325.21 | PRODUCING LEASEHOLDS | 6,496 | (201,325) |
| 325.31 | GAS RIGHTS | 2,453 | 6,417 |
| 325.41 | RIGHTS-OF-WAY | 606,160 | 731,248 |
| 327.01 | FIELD COMPRESSOR STATION STRUCTURES | 841,630 | 1,152,816 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 43,159 | 42,374 |
| 329.01 | OTHER STRUCTURES | 741,667 | 857,248 |
| 330.01 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,265 | (598) |
| 331.02 | PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE | 2,819 | 135,196 |
| 332.01 | FIELD LINES | 13,761,637 | 18,300,825 |
| 333.01 | FIELD COMPRESSOR STATION EQUIPMENT | 10,236,213 | 12,511,858 |
| FIELD MEASURING AND REGULATING STATION EQUIPMENT | | | |
| 334.11 | METERS - PURCHASED GAS | 18,918 | 18,266 |
| 334.12 | OTHER EQUIPMENT - PURCHASED GAS | 707,489 | 486,895 |
| 334.42 | OTHER EQUIPMENT - FREE GAS | 83,182 | 103,493 |
| 334.61 | METERS - COMPANY WELLS | 56 | 20 |
| 334.62 | OTHER EQUIPMENT - COMPANY WELLS | 361,350 | 375,502 |
| 335.02 | DRILLING AND CLEANING EQUIPMENT | 18,121 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 62,506 | 58,957 |
| TOTAL PRODUCTION PLANT | | 27,514,395 | 34,609,695 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 7,884 | (58,197) |
| 350.21 | RIGHTS-OF-WAY | 16,216 | 22,711 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 545,556 | 1,112,098 |
| 352.01 | WELLS - CONSTRUCTION | 383,723 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 130,576 | 390,698 |
| 352.11 | LEASEHOLDS | 140,221 | 287,565 |
| 352.12 | STORAGE RIGHTS | 11,636 | (104,885) |
| 352.21 | RESERVOIRS | 126,390 | 127,148 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 682,944 | 1,218,303 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,445,561 | 1,764,107 |
| 355.00 | MEASURING AND REGULATING EQUIPMENT | 56,033 | 76,419 |
| 357.01 | OTHER EQUIPMENT | 23,893 | 32,159 |
| TOTAL UNDERGROUND STORAGE PLANT | | 4,775,884 | 5,889,907 |
| TRANSMISSION PLANT | | | |
| 365.21 | RIGHTS-OF-WAY | 1,053,606 | 1,158,908 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 468,426 | 685,000 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 43,357 | (123,733) |
| 367.01 | MAINS | 29,198,631 | 40,683,775 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 5,651,852 | 7,311,291 |
| 371.01 | OTHER EQUIPMENT | 604,764 | 691,740 |
| TOTAL TRANSMISSION PLANT | | 37,020,636 | 50,406,982 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| DEPRECIABLE GROUP (1) | | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|---------------------------------------|---|--|--|
| DISTRIBUTION PLANT | | | |
| 374.04 | RIGHTS-OF-WAY | 1,347,889 | 1,439,647 |
| STRUCTURES AND IMPROVEMENTS | | | |
| 375.01 | MEASURING AND REGULATING STATION - GENERAL | 839,537 | 999,456 |
| 375.02 | MEASURING AND REGULATING STATION - INDUSTRIAL | 50,009 | 65,200 |
| 375.32 | OTHER | 13,459,590 | 16,004,853 |
| 376.01 | MAINS | 151,499,193 | 187,027,658 |
| 378.01 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 11,149,841 | 14,958,918 |
| 380.01 | SERVICES | 89,045,001 | 112,274,096 |
| 381.01 | METERS | 13,533,256 | 13,099,793 |
| 382.01 | METER INSTALLATIONS | 21,154,008 | 24,194,189 |
| 385.01 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 2,945,163 | 4,137,051 |
| 386.01 | OTHER PROPERTY ON CUSTOMER PREMISES | 65,797 | 73,550 |
| 387.01 | OTHER EQUIPMENT | 2,470,296 | 2,617,670 |
| TOTAL DISTRIBUTION PLANT | | 307,559,580 | 376,892,079 |
| GENERAL PLANT | | | |
| 389.03 | RIGHTS-OF-WAY - COMMUNICATION | 20,325 | 24,795 |
| 390.05 | STRUCTURES AND IMPROVEMENTS | 589,230 | 1,666,688 |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 270,983 | (119,083) |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,729,062 | 1,380,115 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 145,537 | (189,282) |
| 391.04 | OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS | 9,943 | 9,524 |
| 392.11 | TRANSPORTATION EQUIPMENT - AUTOMOBILES | 62,249 | 60,677 |
| 392.21 | TRANSPORTATION EQUIPMENT - TRUCKS | 13,173,248 | 13,049,166 |
| 392.31 | TRANSPORTATION EQUIPMENT - TRAILERS | 545,137 | 491,671 |
| 392.51 | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS | 4,918 | 5,002 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 287,689 | 301,041 |
| 394.03 | DUAL FUEL STATIONS | 46,327 | 30,904 |
| 396.01 | POWER OPERATED EQUIPMENT | 3,431,964 | 3,074,503 |
| 397.05 | COMMUNICATION EQUIPMENT - RADIO | 816,530 | 816,275 |
| 397.10 | COMMUNICATION EQUIPMENT - TELEPHONE | 4,120,279 | 3,867,814 |
| 398.01 | MISCELLANEOUS EQUIPMENT | 141,348 | 132,722 |
| TOTAL GENERAL PLANT | | 26,394,769 | 24,602,533 |
| TOTAL DEPRECIABLE GAS PLANT | | 446,185,365 | 535,307,205 |
| NONDEPRECIABLE GAS PLANT | | | |
| 325.51 | OTHER LAND AND LAND RIGHTS | | 930 |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (892) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | | 38 |
| TOTAL GAS PLANT | | 446,185,365 | 535,307,243 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|--|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | SAP | 34,117,562 | 33,528,312 |
| | OTHER | 8,946,129 | 8,791,619 |
| TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 43,063,691 | 42,319,931 |
| PRODUCTION PLANT | | | |
| 325.11 | PRODUCING LANDS | 14,335 | 12,951 |
| 325.21 | PRODUCING LEASEHOLDS | 6,585 | (188,213) |
| 325.31 | GAS RIGHTS | 2,612 | 6,492 |
| 325.41 | RIGHTS-OF-WAY | 620,006 | 744,838 |
| 327.01 | FIELD COMPRESSOR STATION STRUCTURES | 877,414 | 1,189,018 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 43,424 | 43,425 |
| 329.01 | OTHER STRUCTURES | 782,502 | 887,609 |
| 330.01 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,317 | 1,277 |
| 331.02 | PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE | 2,828 | 135,196 |
| 332.01 | FIELD LINES | 14,086,589 | 18,523,833 |
| 333.01 | FIELD COMPRESSOR STATION EQUIPMENT | 10,565,332 | 12,598,829 |
| FIELD MEASURING AND REGULATING STATION EQUIPMENT | | | |
| 334.11 | METERS - PURCHASED GAS | 19,124 | 19,168 |
| 334.12 | OTHER EQUIPMENT - PURCHASED GAS | 729,463 | 558,680 |
| 334.42 | OTHER EQUIPMENT - FREE GAS | 86,930 | 107,480 |
| 334.61 | METERS - COMPANY WELLS | 58 | 33 |
| 334.62 | OTHER EQUIPMENT - COMPANY WELLS | 363,829 | 375,767 |
| 335.02 | DRILLING AND CLEANING EQUIPMENT | 18,240 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 64,617 | 63,546 |
| TOTAL PRODUCTION PLANT | | 28,291,205 | 35,098,570 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 8,113 | (54,502) |
| 350.21 | RIGHTS-OF-WAY | 16,872 | 23,259 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 565,944 | 1,113,139 |
| 352.01 | WELLS - CONSTRUCTION | 395,026 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 134,061 | 390,698 |
| 352.11 | LEASEHOLDS | 141,143 | 287,565 |
| 352.12 | STORAGE RIGHTS | 11,906 | (97,436) |
| 352.21 | RESERVOIRS | 136,060 | 136,807 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 723,130 | 1,250,428 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,595,050 | 1,970,048 |
| 355.00 | MEASURING AND REGULATING EQUIPMENT | 56,761 | 76,419 |
| 357.01 | OTHER EQUIPMENT | 24,231 | 32,159 |
| TOTAL UNDERGROUND STORAGE PLANT | | 5,013,548 | 6,150,365 |
| TRANSMISSION PLANT | | | |
| 365.21 | RIGHTS-OF-WAY | 1,079,274 | 1,182,929 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 494,204 | 705,140 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 43,785 | (72,412) |
| 367.01 | MAINS | 30,581,817 | 41,917,774 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 6,357,375 | 8,014,071 |
| 371.01 | OTHER EQUIPMENT | 690,470 | 792,337 |
| TOTAL TRANSMISSION PLANT | | 39,246,925 | 52,539,839 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP (1) | | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|---------------------------------------|---|--|--|
| DISTRIBUTION PLANT | | | |
| 374.04 | RIGHTS-OF-WAY | 1,398,780 | 1,490,009 |
| STRUCTURES AND IMPROVEMENTS | | | |
| 375.01 | MEASURING AND REGULATING STATION - GENERAL | 877,521 | 1,037,923 |
| 375.02 | MEASURING AND REGULATING STATION - INDUSTRIAL | 51,506 | 66,746 |
| 375.32 | OTHER | 14,262,463 | 16,286,837 |
| 376.01 | MAINS | 160,079,076 | 195,198,659 |
| 378.01 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 11,675,910 | 15,337,984 |
| 380.01 | SERVICES | 93,802,488 | 116,089,619 |
| 381.01 | METERS | 14,763,651 | 14,359,257 |
| 382.01 | METER INSTALLATIONS | 22,155,961 | 25,097,992 |
| 385.01 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 3,110,377 | 4,319,629 |
| 386.01 | OTHER PROPERTY ON CUSTOMER PREMISES | 66,944 | 74,646 |
| 387.01 | OTHER EQUIPMENT | 2,597,259 | 2,721,354 |
| TOTAL DISTRIBUTION PLANT | | 324,841,936 | 392,080,655 |
| GENERAL PLANT | | | |
| 389.03 | RIGHTS-OF-WAY - COMMUNICATION | 20,636 | 25,044 |
| 390.05 | STRUCTURES AND IMPROVEMENTS | 682,045 | 1,739,500 |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 307,927 | (50,579) |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,666,229 | 2,182,163 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 176,489 | (112,347) |
| 392.11 | TRANSPORTATION EQUIPMENT - AUTOMOBILES | 65,067 | 70,990 |
| 392.21 | TRANSPORTATION EQUIPMENT - TRUCKS | 14,857,450 | 15,106,477 |
| 392.31 | TRANSPORTATION EQUIPMENT - TRAILERS | 632,246 | 602,590 |
| 392.51 | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS | 5,080 | 5,327 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 305,396 | 317,844 |
| 394.03 | DUAL FUEL STATIONS | 79,718 | 65,663 |
| 396.01 | POWER OPERATED EQUIPMENT | 3,275,957 | 2,830,490 |
| 397.05 | COMMUNICATION EQUIPMENT - RADIO | 942,928 | 942,799 |
| 397.10 | COMMUNICATION EQUIPMENT - TELEPHONE | 4,897,823 | 4,694,832 |
| 398.01 | MISCELLANEOUS EQUIPMENT | 100,476 | 95,371 |
| TOTAL GENERAL PLANT | | 29,015,467 | 28,516,165 |
| TOTAL DEPRECIABLE GAS PLANT | | 469,472,772 | 556,705,525 |
| NONDEPRECIABLE GAS PLANT | | | |
| 325.51 | OTHER LAND AND LAND RIGHTS | | 947 |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (2,295) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | | (1,348) |
| TOTAL GAS PLANT | | 469,472,772 | 556,704,176 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| DEPRECIABLE GROUP | | CALCULATED ACCRUED DEPRECIATION | BOOK DEPRECIATION RESERVE |
|--|--|---------------------------------------|---------------------------------|
| (1) | | (2) | (3) |
| DEPRECIABLE GAS PLANT | | | |
| INTANGIBLE PLANT | | | |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT | | |
| | SAP | 39,694,895 | 39,442,125 |
| | OTHER | 14,359,344 | 14,267,906 |
| TOTAL MISCELLANEOUS INTANGIBLE PLANT | | 54,054,239 | 53,710,031 |
| PRODUCTION PLANT | | | |
| 325.11 | PRODUCING LANDS | 15,465 | 14,138 |
| 325.21 | PRODUCING LEASEHOLDS | 6,672 | (174,551) |
| 325.31 | GAS RIGHTS | 2,797 | 6,572 |
| 325.41 | RIGHTS-OF-WAY | 634,971 | 759,415 |
| 327.01 | FIELD COMPRESSOR STATION STRUCTURES | 913,954 | 1,226,929 |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 43,680 | 44,032 |
| 329.01 | OTHER STRUCTURES | 825,902 | 919,353 |
| 330.01 | PRODUCING GAS WELLS - WELL CONSTRUCTION | 7,373 | 2,950 |
| 331.02 | PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE | 2,842 | 135,196 |
| 332.01 | FIELD LINES | 14,514,129 | 18,890,688 |
| 333.01 | FIELD COMPRESSOR STATION EQUIPMENT | 10,976,562 | 12,759,165 |
| FIELD MEASURING AND REGULATING STATION EQUIPMENT | | | |
| 334.11 | METERS - PURCHASED GAS | 19,350 | 19,955 |
| 334.12 | OTHER EQUIPMENT - PURCHASED GAS | 888,076 | 785,658 |
| 334.42 | OTHER EQUIPMENT - FREE GAS | 90,780 | 111,708 |
| 334.61 | METERS - COMPANY WELLS | 59 | 44 |
| 334.62 | OTHER EQUIPMENT - COMPANY WELLS | 366,369 | 376,012 |
| 335.02 | DRILLING AND CLEANING EQUIPMENT | 18,261 | 18,642 |
| 337.00 | OTHER EQUIPMENT | 66,721 | 68,098 |
| TOTAL PRODUCTION PLANT | | 29,393,963 | 35,964,004 |
| UNDERGROUND STORAGE PLANT | | | |
| 350.11 | LAND - GAS | 8,363 | (50,551) |
| 350.21 | RIGHTS-OF-WAY | 17,574 | 23,847 |
| 351.00 | STRUCTURES AND IMPROVEMENTS | 589,137 | 1,115,245 |
| 352.01 | WELLS - CONSTRUCTION | 406,289 | 816,529 |
| 352.02 | WELLS - EQUIPMENT | 137,772 | 390,698 |
| 352.11 | LEASEHOLDS | 142,144 | 287,565 |
| 352.12 | STORAGE RIGHTS | 12,172 | (89,738) |
| 352.21 | RESERVOIRS | 146,533 | 147,271 |
| 352.31 | NON-RECOVERABLE NATURAL GAS | 205,251 | 205,251 |
| 353.01 | LINES | 764,251 | 1,284,537 |
| 354.01 | COMPRESSOR STATION EQUIPMENT | 2,751,756 | 2,191,407 |
| 355.00 | MEASURING AND REGULATING EQUIPMENT | 57,530 | 76,419 |
| 357.01 | OTHER EQUIPMENT | 24,603 | 32,159 |
| TOTAL UNDERGROUND STORAGE PLANT | | 5,263,375 | 6,430,638 |
| TRANSMISSION PLANT | | | |
| 365.21 | RIGHTS-OF-WAY | 1,106,940 | 1,208,952 |
| 366.02 | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 521,289 | 726,939 |
| 366.03 | STRUCTURES AND IMPROVEMENTS - OTHER | 44,200 | (28,763) |
| 367.01 | MAINS | 32,158,552 | 43,350,282 |
| 369.00 | MEASURING AND REGULATING STATION EQUIPMENT | 7,115,645 | 8,798,186 |
| 371.01 | OTHER EQUIPMENT | 775,343 | 890,301 |
| TOTAL TRANSMISSION PLANT | | 41,721,969 | 54,945,897 |

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| DEPRECIABLE GROUP (1) | | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|---------------------------------------|---|--|--|
| DISTRIBUTION PLANT | | | |
| 374.04 | RIGHTS-OF-WAY | 1,453,454 | 1,544,568 |
| STRUCTURES AND IMPROVEMENTS | | | |
| 375.01 | MEASURING AND REGULATING STATION - GENERAL | 931,050 | 1,096,488 |
| 375.02 | MEASURING AND REGULATING STATION - INDUSTRIAL | 53,020 | 68,397 |
| 375.32 | OTHER | 15,617,483 | 17,034,902 |
| 376.01 | MAINS | 170,571,982 | 205,506,299 |
| 378.01 | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL | 12,303,484 | 15,866,067 |
| 380.01 | SERVICES | 99,555,915 | 121,154,312 |
| 381.01 | METERS | 17,030,340 | 16,668,601 |
| 382.01 | METER INSTALLATIONS | 23,293,420 | 26,180,356 |
| 385.01 | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 3,283,755 | 4,513,563 |
| 386.01 | OTHER PROPERTY ON CUSTOMER PREMISES | 68,232 | 75,589 |
| 387.01 | OTHER EQUIPMENT | 2,063,880 | 1,930,906 |
| TOTAL DISTRIBUTION PLANT | | 346,226,015 | 411,640,047 |
| GENERAL PLANT | | | |
| 389.03 | RIGHTS-OF-WAY - COMMUNICATION | 20,992 | 25,310 |
| 390.05 | STRUCTURES AND IMPROVEMENTS | 785,788 | 1,822,698 |
| 391.01 | OFFICE FURNITURE AND EQUIPMENT - FURNITURE | 361,918 | 35,585 |
| 391.02 | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS | 2,292,484 | 2,033,894 |
| 391.03 | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT | 206,100 | (37,559) |
| 392.11 | TRANSPORTATION EQUIPMENT - AUTOMOBILES | 68,007 | 74,122 |
| 392.21 | TRANSPORTATION EQUIPMENT - TRUCKS | 17,334,588 | 17,956,233 |
| 392.31 | TRANSPORTATION EQUIPMENT - TRAILERS | 718,679 | 714,930 |
| 392.51 | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS | 5,244 | 5,617 |
| 394.00 | TOOLS, SHOP AND GARAGE EQUIPMENT | 349,771 | 361,875 |
| 394.03 | DUAL FUEL STATIONS | 115,890 | 103,210 |
| 396.01 | POWER OPERATED EQUIPMENT | 3,111,077 | 2,561,887 |
| 397.05 | COMMUNICATION EQUIPMENT - RADIO | 1,079,854 | 1,079,867 |
| 397.10 | COMMUNICATION EQUIPMENT - TELEPHONE | 5,909,895 | 5,750,417 |
| 398.01 | MISCELLANEOUS EQUIPMENT | 15,577 | 11,351 |
| TOTAL GENERAL PLANT | | 32,375,864 | 32,499,438 |
| TOTAL DEPRECIABLE GAS PLANT | | 509,035,425 | 595,190,055 |
| NONDEPRECIABLE GAS PLANT | | | |
| 325.51 | OTHER LAND AND LAND RIGHTS | | 965 |
| 350.12 | LAND - OTHER | | |
| 365.11 | LAND | | |
| 374.01 | LAND AND LAND RIGHTS - LAND | | (2,327) |
| 389.01 | LAND AND LAND RIGHTS - LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | | (1,362) |
| TOTAL GAS PLANT | | 509,035,425 | 595,188,694 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| DEPRECIABLE PLANT | | |
| INTANGIBLE PLANT | | |
| 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC | 621,111 | 687,253 |
| 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER | 1,467,164 | 1,623,401 |
| 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR | 4,027,839 | 4,456,759 |
| TOTAL INTANGIBLE PLANT | 6,116,114 | 6,767,413 |
| PRODUCTION PLANT | | |
| 325.30 GAS RIGHTS | 8,772 | 11,865 |
| 325.40 RIGHTS OF WAY | 121,752 | 219,386 |
| 327.00 FIELD COMPRESSOR STATION STRUCTURES | 2,076,861 | 2,156,202 |
| 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES | 13,773 | 15,893 |
| 332.00 FIELD LINES | 6,590,425 | 10,298,146 |
| 333.00 FIELD COMPRESSOR STATION EQUIPMENT | 2,470,253 | 2,431,572 |
| 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT | 466,355 | 692,895 |
| 337.00 OTHER EQUIPMENT | 1,728 | 2,856 |
| TOTAL PRODUCTION PLANT | 11,749,919 | 15,828,815 |
| TRANSMISSION PLANT | | |
| 365.20 RIGHTS OF WAY | 259,303 | 368,634 |
| 366.00 STRUCTURES AND IMPROVEMENTS | | |
| COMPRESSOR STATION | 618,121 | 779,018 |
| MEASURING AND REGULATING | 32,611 | 43,930 |
| TOTAL ACCOUNT 366 | 650,732 | 822,948 |
| 367.00 MAINS | 7,905,779 | 11,024,876 |
| 368.00 COMPRESSOR STATION EQUIPMENT | 5,191,604 | 4,285,085 |
| 369.00 MEASURING AND REGULATING EQUIPMENT | 1,189,019 | 1,555,875 |
| TOTAL TRANSMISSION PLANT | 15,196,437 | 18,057,418 |
| DISTRIBUTION PLANT | | |
| 374.20 LAND RIGHTS | 735,692 | 784,561 |
| 375.00 STRUCTURES AND IMPROVEMENTS | 826,240 | 1,063,933 |
| 376.00 MAINS | | |
| INSTALLATIONS 1971 AND SUBSEQUENT | 147,695,670 | 165,447,711 |
| INSTALLATIONS 1970 AND PRIOR | 18,019,346 | 20,185,152 |
| TOTAL ACCOUNT 376 | 165,715,016 | 185,632,863 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT | | |
| GENERAL | 8,586,656 | 9,882,270 |
| ODORIZATION | 250,538 | 288,341 |
| TOTAL ACCOUNT 378 | 8,837,194 | 10,170,611 |
| 380.00 SERVICES | 100,364,581 | 124,832,932 |
| 381.00 METERS | 9,801,839 | 11,539,094 |
| 382.00 METER INSTALLATIONS | 8,783,850 | 11,555,945 |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 241,037 | 315,494 |
| 386.00 OTHER PROPERTY ON CUSTOMER PREMISES | 11,908,369 | 12,631,796 |
| 387.00 OTHER EQUIPMENT | 42,148 | 57,691 |
| TOTAL DISTRIBUTION PLANT | 307,255,966 | 358,584,920 |
| GENERAL PLANT | | |
| 389.20 LAND RIGHTS | 8,396 | 10,639 |
| 390.00 STRUCTURES AND IMPROVEMENTS | | |
| OWNED | 887,590 | 744,647 |
| LEASED - NORTH SHORE | 2,850,956 | 2,928,292 |
| TOTAL ACCOUNT 390 | 3,738,546 | 3,672,939 |
| 391.00 OFFICE FURNITURE AND EQUIPMENT | | |
| FURNITURE | 323,075 | 409,315 |
| COMPUTER HARDWARE | 177,862 | 212,458 |
| EQUIPMENT | 2,113,659 | 1,997,888 |
| TOTAL ACCOUNT 391 | 2,614,596 | 2,619,661 |
| 392.00 TRANSPORTATION EQUIPMENT | | |
| NON LUXURY AUTOMOBILES | 42,812 | 10,001 |
| TRUCKS | 7,022,864 | 8,310,802 |
| TRAILERS | 70,573 | 89,063 |
| TOTAL ACCOUNT 392 | 7,136,249 | 8,409,866 |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT | 2,401,408 | 2,388,169 |
| 396.00 POWER OPERATED EQUIPMENT | 1,138,813 | 1,305,103 |
| 397.00 COMMUNICATION EQUIPMENT | | |
| COMMUNICATION EQUIPMENT | 561,487 | 700,261 |
| MICROWAVE TOWERS | 1,172,800 | 1,938,904 |
| TOTAL ACCOUNT 397 | 1,734,287 | 2,639,165 |
| TOTAL GENERAL PLANT | 18,772,295 | 21,045,542 |
| TOTAL DEPRECIABLE GAS PLANT | 359,090,731 | 420,284,108 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2018

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|---------------------------------------|--|--|
| NONDEPRECIABLE GAS PLANT | | |
| 301.00 ORGANIZATION | | |
| 325.10 PRODUCING LANDS | | |
| 325.51 OTHER LAND | | 2,031 |
| 365.10 LAND | | |
| 374.10 LAND | | |
| 389.10 LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | <u>2,031</u> |
| TOTAL GAS PLANT | <u>359,090,731</u> | <u>420,286,139</u> |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| DEPRECIABLE PLANT | | |
| INTANGIBLE PLANT | | |
| 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC | 767,254 | 820,975 |
| 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER | 2,381,708 | 2,548,468 |
| 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR | 5,202,404 | 5,566,661 |
| TOTAL INTANGIBLE PLANT | 8,351,366 | 8,936,104 |
| PRODUCTION PLANT | | |
| 325.30 GAS RIGHTS | 8,863 | 11,865 |
| 325.40 RIGHTS OF WAY | 125,390 | 220,747 |
| 327.00 FIELD COMPRESSOR STATION STRUCTURES | 2,297,607 | 2,375,795 |
| 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES | 13,951 | 15,982 |
| 332.00 FIELD LINES | 6,949,332 | 10,582,367 |
| 333.00 FIELD COMPRESSOR STATION EQUIPMENT | 2,577,279 | 2,496,072 |
| 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT | 503,765 | 728,883 |
| 337.00 OTHER EQUIPMENT | 1,774 | 2,870 |
| TOTAL PRODUCTION PLANT | 12,477,961 | 16,434,581 |
| TRANSMISSION PLANT | | |
| 365.20 RIGHTS OF WAY | 264,436 | 371,657 |
| 366.00 STRUCTURES AND IMPROVEMENTS | | |
| COMPRESSOR STATION | 640,263 | 797,661 |
| MEASURING AND REGULATING | 33,041 | 43,930 |
| TOTAL ACCOUNT 366 | 673,304 | 841,591 |
| 367.00 MAINS | 8,173,940 | 11,234,891 |
| 368.00 COMPRESSOR STATION EQUIPMENT | 5,495,241 | 4,801,979 |
| 369.00 MEASURING AND REGULATING EQUIPMENT | 1,247,205 | 1,601,877 |
| TOTAL TRANSMISSION PLANT | 15,854,126 | 18,851,995 |
| DISTRIBUTION PLANT | | |
| 374.20 LAND RIGHTS | 754,026 | 804,753 |
| 375.00 STRUCTURES AND IMPROVEMENTS | 859,696 | 1,092,694 |
| 376.00 MAINS | | |
| INSTALLATIONS 1971 AND SUBSEQUENT | 156,622,869 | 174,042,699 |
| INSTALLATIONS 1970 AND PRIOR | 18,047,779 | 20,055,080 |
| TOTAL ACCOUNT 376 | 174,670,648 | 194,097,779 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT | | |
| GENERAL | 9,035,380 | 10,403,943 |
| ODORIZATION | 259,280 | 298,552 |
| TOTAL ACCOUNT 378 | 9,294,660 | 10,702,495 |
| 380.00 SERVICES | 105,250,839 | 130,236,769 |
| 381.00 METERS | 10,024,000 | 11,589,229 |
| 382.00 METER INSTALLATIONS | 9,129,522 | 11,857,208 |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 257,794 | 331,448 |
| 386.00 OTHER PROPERTY ON CUSTOMER PREMISES | 12,454,625 | 13,285,846 |
| 387.00 OTHER EQUIPMENT | 40,081 | 44,438 |
| TOTAL DISTRIBUTION PLANT | 322,735,891 | 374,042,659 |
| GENERAL PLANT | | |
| 389.20 LAND RIGHTS | 8,694 | 10,958 |
| 390.00 STRUCTURES AND IMPROVEMENTS | | |
| OWNED | 956,693 | 811,151 |
| LEASED - NORTH SHORE | 3,203,582 | 3,286,259 |
| TOTAL ACCOUNT 390 | 4,160,275 | 4,097,410 |
| 391.00 OFFICE FURNITURE AND EQUIPMENT | | |
| FURNITURE | 404,249 | 480,973 |
| COMPUTER HARDWARE | 52,747 | 6,818 |
| EQUIPMENT | 2,269,518 | 2,218,161 |
| TOTAL ACCOUNT 391 | 2,726,514 | 2,705,952 |
| 392.00 TRANSPORTATION EQUIPMENT | | |
| NON LUXURY AUTOMOBILES | 45,250 | 27,900 |
| TRUCKS | 6,973,024 | 7,894,685 |
| TRAILERS | 78,207 | 91,765 |
| TOTAL ACCOUNT 392 | 7,096,481 | 8,014,350 |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT | 2,503,609 | 2,492,636 |
| 396.00 POWER OPERATED EQUIPMENT | 1,135,719 | 1,273,892 |
| 397.00 COMMUNICATION EQUIPMENT | | |
| COMMUNICATION EQUIPMENT | 657,200 | 753,543 |
| MICROWAVE TOWERS | 2,111,176 | 2,830,665 |
| TOTAL ACCOUNT 397 | 2,768,376 | 3,584,208 |
| 398.00 MISCELLANEOUS EQUIPMENT | 5,000 | 6,670 |
| TOTAL GENERAL PLANT | 20,404,668 | 22,186,076 |
| TOTAL DEPRECIABLE GAS PLANT | 379,824,012 | 440,451,415 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2019

| <u>ACCOUNT</u> (1) | <u>CALCULATED ACCRUED DEPRECIATION</u> (2) | <u>BOOK DEPRECIATION RESERVE</u> (3) |
|---------------------------------------|---|---|
| NONDEPRECIABLE GAS PLANT | | |
| 301.00 ORGANIZATION | | |
| 325.10 PRODUCING LANDS | | |
| 325.51 OTHER LAND | | (5,194) |
| 365.10 LAND | | |
| 374.10 LAND | | |
| 389.10 LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | <u>(5,194)</u> |
| TOTAL GAS PLANT IN SERVICE | <u>379,824,012</u> | <u>440,446,221</u> |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| DEPRECIABLE PLANT | | |
| INTANGIBLE PLANT | | |
| 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC | 925,557 | 944,768 |
| 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER | 4,426,771 | 4,518,654 |
| 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR | 6,582,628 | 6,719,259 |
| TOTAL INTANGIBLE PLANT | 11,934,956 | 12,182,681 |
| PRODUCTION PLANT | | |
| 325.30 GAS RIGHTS | 8,962 | 11,865 |
| 325.40 RIGHTS OF WAY | 129,393 | 222,221 |
| 327.00 FIELD COMPRESSOR STATION STRUCTURES | 2,535,984 | 2,613,687 |
| 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES | 14,140 | 16,072 |
| 332.00 FIELD LINES | 7,362,463 | 10,916,227 |
| 333.00 FIELD COMPRESSOR STATION EQUIPMENT | 2,701,036 | 2,578,249 |
| 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT | 551,005 | 780,436 |
| 337.00 OTHER EQUIPMENT | 1,824 | 2,884 |
| TOTAL PRODUCTION PLANT | 13,304,807 | 17,141,641 |
| TRANSMISSION PLANT | | |
| 365.20 RIGHTS OF WAY | 269,830 | 374,932 |
| 366.00 STRUCTURES AND IMPROVEMENTS | | |
| COMPRESSOR STATION | 663,863 | 817,712 |
| MEASURING AND REGULATING | 33,490 | 43,930 |
| TOTAL ACCOUNT 366 | 697,353 | 861,642 |
| 367.00 MAINS | 8,491,203 | 11,483,152 |
| 368.00 COMPRESSOR STATION EQUIPMENT | 5,820,559 | 5,330,546 |
| 369.00 MEASURING AND REGULATING EQUIPMENT | 1,330,512 | 1,672,824 |
| TOTAL TRANSMISSION PLANT | 16,609,457 | 19,723,096 |
| DISTRIBUTION PLANT | | |
| 374.20 LAND RIGHTS | 774,215 | 826,437 |
| 375.00 STRUCTURES AND IMPROVEMENTS | 908,467 | 1,143,004 |
| 376.00 MAINS | | |
| INSTALLATIONS 1971 AND SUBSEQUENT | 167,634,956 | 185,291,101 |
| INSTALLATIONS 1970 AND PRIOR | 18,117,860 | 20,026,123 |
| TOTAL ACCOUNT 376 | 185,752,816 | 205,317,224 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|--|--|--|
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT | | |
| GENERAL | 9,566,574 | 11,010,910 |
| ODORIZATION | 268,692 | 309,258 |
| TOTAL ACCOUNT 378 | 9,835,266 | 11,320,168 |
| 380.00 SERVICES | 111,022,205 | 136,612,447 |
| 381.00 METERS | 10,598,394 | 12,006,360 |
| 382.00 METER INSTALLATIONS | 9,569,468 | 12,277,542 |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 277,179 | 350,728 |
| 386.00 OTHER PROPERTY ON CUSTOMER PREMISES | 12,954,266 | 13,858,686 |
| 387.00 OTHER EQUIPMENT | 49,127 | 55,220 |
| TOTAL DISTRIBUTION PLANT | 341,741,403 | 393,767,816 |
| GENERAL PLANT | | |
| 389.20 LAND RIGHTS | 8,997 | 11,276 |
| 390.00 STRUCTURES AND IMPROVEMENTS | | |
| OWNED | 1,034,160 | 886,397 |
| LEASED - NORTH SHORE | 3,591,633 | 3,671,580 |
| TOTAL ACCOUNT 390 | 4,625,793 | 4,557,977 |
| 391.00 OFFICE FURNITURE AND EQUIPMENT | | |
| FURNITURE | 492,195 | 558,861 |
| COMPUTER HARDWARE | 246,801 | 235,248 |
| EQUIPMENT | 119,568 | 43,379 |
| TOTAL ACCOUNT 391 | 858,564 | 837,488 |
| 392.00 TRANSPORTATION EQUIPMENT | | |
| NON LUXURY AUTOMOBILES | 47,474 | 41,400 |
| TRUCKS | 7,360,946 | 8,068,934 |
| TRAILERS | 85,778 | 92,878 |
| TOTAL ACCOUNT 392 | 7,494,198 | 8,203,212 |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT | 2,635,439 | 2,625,834 |
| 396.00 POWER OPERATED EQUIPMENT | 1,133,526 | 1,252,828 |
| 397.00 COMMUNICATION EQUIPMENT | | |
| COMMUNICATION EQUIPMENT | 748,821 | 809,471 |
| MICROWAVE TOWERS | 3,127,749 | 3,798,569 |
| TOTAL ACCOUNT 397 | 3,876,570 | 4,608,040 |
| 398.00 MISCELLANEOUS EQUIPMENT | 19,444 | 20,992 |
| TOTAL GENERAL PLANT | 20,652,531 | 22,117,647 |
| TOTAL DEPRECIABLE GAS PLANT | 404,243,154 | 464,932,881 |

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2020

| ACCOUNT (1) | CALCULATED ACCRUED DEPRECIATION (2) | BOOK DEPRECIATION RESERVE (3) |
|---------------------------------------|--|--|
| NONDEPRECIABLE GAS PLANT | | |
| 301.00 ORGANIZATION | | |
| 325.10 PRODUCING LANDS | | |
| 325.51 OTHER LAND | | (7,772) |
| 365.10 LAND | | |
| 374.10 LAND | | |
| 389.10 LAND | | |
| TOTAL NONDEPRECIABLE GAS PLANT | | <u>(7,772)</u> |
| TOTAL GAS PLANT IN SERVICE | <u>404,243,154</u> | <u>464,925,109</u> |

PEOPLES NATURAL GAS COMPANY LLC
53.53 I. VALUATION
A. ALL UTILITIES

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

Response:

- a. Please refer to pages II-3 through II-6 of the Peoples' historic test year Depreciation Study in Exhibit No. 5A. Please refer to pages V-4 through V-11 of the Peoples' future test year Depreciation Study in Exhibit No. 5B. Please refer to pages II-3 through II-10 of the Peoples' fully forecasted future test year Depreciation Study in Exhibit No. 5C.
- b. Please refer to pages 2 through 15.
 - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 5B. The attached schedules set forth the most recent schedule by account and depreciable group showing the survivor curve and annual accrual rate for the individual companies.

PEOPLES NATURAL GAS LLC
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2011**

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|--|-----------------------|----------------------|---------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|
| Depreciable Gas Plant | | | | | | | |
| 303.00 Miscellaneous Intangible Plant | | | | | | | |
| SAP | 10-SQ | 29,751,960.69 | 832,251 | 28,919,710 | 3,018,759 | 9.6 | 10.15 |
| Other | 5-SQ | 10,993,200.42 | 615,025 | 10,378,175 | 2,265,977 | 4.6 | 20.61 |
| Total Miscellaneous Intangible Plant | | 40,745,161.11 | 1,447,276 | 39,297,885 | 5,284,736 | 7.4 | 12.97 |
| Production Plant | | | | | | | |
| 325.11 Producing Lands | 75-R3 | 75,599.81 | 4,075 | 71,525 | 1,200 | 59.6 | 1.59 |
| 325.21 Producing Leaseholds | 60-R2 | 473,653.70 | 219,814 | 253,840 | 9,494 | 26.7 | 2.00 |
| 325.31 Gas Rights | 50-R2.5 | 10,223.05 | 6,920 | 3,303 | 91 | 36.3 | 0.89 |
| 325.41 Rights-of-Way | 70-R2.5 | 1,377,940.83 | 642,826 | 735,115 | 16,106 | 45.6 | 1.17 |
| 327.01 Field Compressor Station Structures | 35-R0.5 | 2,051,812.49 | 781,435 | 1,270,377 | 67,024 | 19.0 | 3.27 |
| 328.00 Field Measuring and Regulating Station Structures | 28-R1 | 45,916.03 | 42,374 | 3,542 | 446 | 7.9 | 0.97 |
| 329.01 Other Structures | * | 785,504.11 | 589,900 | 195,604 | 13,006 | 15.0 | 1.66 |
| 330.01 Producing Gas Wells - Well Construction | 40-L0.5 | 9,221.39 | 9,221 | 0 | 0 | - | - |
| 331.02 Producing Gas Wells - Well Equipment - Pipe | 25-L1.5 | 2,984.12 | 1,576 | 1,408 | 434 | 3.2 | 14.54 |
| 332.01 Field Lines | 55-R1 | 32,196,122.56 | 15,417,297 | 16,778,826 | 545,449 | 30.8 | 1.69 |
| 333.01 Field Compressor Station Equipment | 39-S0.5 | 28,010,961.58 | 9,461,571 | 18,549,391 | 761,807 | 24.3 | 2.72 |
| 334.11 M&R Sta. Equip. - Meters - Purchased Gas | 20-L2 | 162,584.32 | 3,382 | 159,202 | 29,679 | 5.4 | 18.25 |
| 334.12 M&R Sta. Equip. - Other Equipment - Purchased Gas | 17-O1 | 887,747.33 | 581,264 | 306,483 | 103,267 | 3.0 | 11.63 |
| 334.42 M&R Sta. Equip. - Free Gas | 40-R1 | 209,849.66 | 64,661 | 145,189 | 6,559 | 22.1 | 3.13 |
| 334.61 M&R Sta. Equip. - Meters - Company Wells | 14-L2.5 | 1,824.36 | 1,749 | 75 | 15 | 5.0 | 0.82 |
| 334.62 M&R Sta. Equip. - Other Equipment - Company Wells | 18-R0.5 | 378,327.69 | 371,370 | 6,958 | 670 | 10.4 | 0.18 |
| 335.02 Drilling and Cleaning Equipment | 8-L0.5 | 18,641.92 | 18,642 | 0 | 0 | - | - |
| 337.00 Other Equipment | 20-S0 | 124,470.30 | 45,074 | 79,396 | 7,522 | 10.6 | 6.04 |
| Total Production Plant | | 66,823,385.25 | 28,263,151 | 38,560,234 | 1,562,769 | | 2.34 |
| Underground Storage Plant | | | | | | | |
| 350.11 Land - Gas | 60-L4 | 16,780.91 | 3,916 | 12,865 | 504 | 25.5 | 3.00 |
| 350.21 Rights-of-Way | 60-R2.5 | 158,539.15 | 43,991 | 114,548 | 2,769 | 41.4 | 1.75 |
| 351.00 Structures and Improvements | 55-R2 | 5,501,198.27 | 2,187,540 | 3,313,658 | 96,572 | 34.3 | 1.76 |
| 352.01 Wells - Construction | 45-R2 | 16,050,105.01 | 3,820,552 | 12,229,553 | 434,874 | 28.1 | 2.71 |
| Rager Mountain Expansion | | (7,115,438.72) | (109,780) | (7,005,659) | (237,319) | | |
| Total Wells - Construction | | 8,934,666.29 | 3,710,772 | 5,223,894 | 197,555 | 26.4 | 2.21 |
| 352.02 Wells - Equipment | 53-R2 | 2,174,173.48 | 999,442 | 1,174,731 | 34,901 | 33.7 | 1.61 |
| Rager Mountain Expansion | | (979,308.55) | (19,463) | (959,846) | (27,781) | | |
| Total Wells - Equipment | | 1,194,864.93 | 979,979 | 214,885 | 7,120 | 30.2 | 0.60 |

PEOPLES NATURAL GAS LLC
TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2011

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|--------------------------|---|----------------------|---------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|
| Depreciable Plant, cont. | | | | | | | |
| 352.11 | Leaseholds | | | | | | |
| 352.12 | Storage Rights | 4,158,635.87 | 2,891,641 | 1,266,995 | 66,806 | 19.0 | 1.61 |
| 352.21 | Reservoirs | 195,127.95 | 26,253 | 168,875 | 8,180 | 20.6 | 4.19 |
| 352.31 | Non-recoverable Natural Gas | 433,138.50 | 59,857 | 373,282 | 9,944 | 37.5 | 2.30 |
| | | 466,977.68 | 466,978 | 0 | 0 | - | - |
| 353.01 | Lines | | | | | | |
| | Rager Mountain Expansion | 17,595,092.39 | 2,718,713 | 14,876,379 | 507,932 | 29.3 | 2.89 |
| | | (1,554,466.86) | (28,310) | (1,526,139) | (56,566) | | |
| | Total Lines | 16,040,625.53 | 2,690,403 | 13,350,240 | 451,366 | 29.6 | 2.81 |
| 354.01 | Compressor Station Equipment | | | | | | |
| | Rager Mountain Expansion | 24,898,777.33 | 8,448,957 | 16,449,820 | 563,097 | 29.2 | 2.26 |
| | | (448,223.36) | (5,979) | (442,244) | (13,570) | | |
| | Total Compressor Station Equipment | 24,450,553.97 | 8,442,978 | 16,007,576 | 549,527 | 29.1 | 2.25 |
| 355.00 | Measuring and Regulating Equipment | | | | | | |
| 357.01 | Other Equipment | 4,217,035.95 | 982,724 | 3,234,312 | 88,730 | 36.5 | 2.10 |
| | | 92,423.95 | 72,581 | 19,843 | 1,887 | 10.5 | 2.04 |
| | Total Underground Storage Plant | 65,860,568.95 | 22,559,613 | 43,300,973 | 1,480,960 | | 2.25 |
| Transmission Plant | | | | | | | |
| 365.21 | Rights-of-Way | | | | | | |
| 366.02 | Structures and Improvements - Measuring and Regulating | 2,870,297.76 | 1,327,742 | 1,542,556 | 31,694 | 48.7 | 1.10 |
| 366.03 | Structures and Improvements - Other | 1,161,339.23 | 337,816 | 823,523 | 33,022 | 24.9 | 2.84 |
| 367.01 | Mains | 60,593.85 | 52,507 | 8,087 | 820 | 9.9 | 1.35 |
| 369.00 | Measuring and Regulating Station Equipment | 126,041,616.58 | 42,274,740 | 83,766,877 | 1,904,263 | 44.0 | 1.51 |
| 371.01 | Other Equipment | 10,073,432.75 | 4,772,064 | 5,301,369 | 322,404 | 16.4 | 3.20 |
| | | 1,033,104.57 | 603,927 | 429,178 | 36,998 | 11.6 | 3.58 |
| | Total Transmission Plant | 141,240,384.74 | 49,368,796 | 91,871,590 | 2,329,201 | | 1.65 |
| Distribution Plant | | | | | | | |
| 374.04 | Rights-of-Way | | | | | | |
| 375.01 | Structures and Improvements - Measuring and Regulating Station - General | 3,673,837.28 | 1,076,314 | 2,597,523 | 50,200 | 51.7 | 1.37 |
| 375.02 | Structures and Improvements - Measuring and Regulating Station - Industrial | 1,662,336.05 | 840,431 | 821,905 | 25,014 | 32.9 | 1.50 |
| 375.32 | Structures and Improvements - Other | 86,647.64 | 51,427 | 35,221 | 1,682 | 20.9 | 1.94 |
| 376.01 | Mains | 18,828,258.10 | 11,861,210 | 6,967,049 | 632,564 | 11.0 | 3.36 |
| 378.01 | Measuring and Regulating Station Equipment - General | 419,251,500.49 | 139,884,288 | 279,367,212 | 6,505,657 | 42.9 | 1.55 |
| 380.01 | Services | 24,408,029.81 | 12,072,456 | 12,335,574 | 590,221 | 20.9 | 2.42 |
| 381.01 | Meters | 175,914,478.88 | 83,952,014 | 91,962,465 | 3,434,051 | 26.8 | 1.95 |
| 382.01 | Meter Installations | 26,876,847.34 | 10,578,895 | 16,297,952 | 1,067,120 | 15.3 | 3.97 |
| 385.01 | Industrial Measuring and Regulating Station Equipment | 47,626,383.57 | 16,241,266 | 31,385,118 | 1,142,241 | 27.5 | 2.40 |
| | | 6,011,499.35 | 3,693,818 | 2,317,681 | 96,293 | 24.1 | 1.60 |

PEOPLES NATURAL GAS LLC
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2011**

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|---|-----------------------|-------------------------|------------------------|---------------------------|------------------------------------|---------------------------------------|---|
| Depreciable Plant, cont. | | | | | | | |
| 386.01 Other Property on Customer Premises | 20-S2.5 | 77,719.81 | 53,019 | 24,701 | 3,754 | 6.6 | 4.83 |
| 387.01 Other Equipment | 27-R1.5 | 4,726,265.87 | 2,796,047 | 1,930,219 | 133,913 | 14.4 | 2.83 |
| Total Distribution Plant | | 729,143,804.19 | 283,101,185 | 446,042,620 | 13,682,710 | | 1.88 |
| General Plant | | | | | | | |
| 389.03 Rights-of-Way - Communication | 65-R3 | 36,658.59 | 24,846 | 11,813 | 359 | 32.9 | 0.98 |
| 390.05 Structures and Improvements | 48-R2.5 | 710,294.52 | 321,702 | 388,593 | 14,318 | 27.1 | 2.02 |
| 391.01 Office Furniture and Equipment - Furniture | 20-SQ | 923,815.05 | 184,856 | 738,959 | 148,350 | 5.0 | 16.06 |
| 391.02 Office Furniture and Equipment - Computers | 5-SQ | 4,754,564.43 | 692,632 | 4,061,932 | 887,076 | 4.6 | 18.66 |
| 391.03 Office Furniture and Equipment - Equipment | 15-SQ | 468,573.06 | 268,069 | 200,504 | 38,920 | 5.2 | 8.31 |
| 391.04 Office Furniture and Equipment - Legal Books | 20-SQ | 90,065.59 | 74,097 | 15,969 | 4,159 | 3.8 | 4.62 |
| 392.11 Transportation Equipment - Automobiles | 5.5-S1.5 | 20,674.19 | 11,988 | 8,686 | 2,518 | 3.4 | 12.18 |
| 392.21 Transportation Equipment - Trucks | 10-S2 | 12,370,484.51 | 4,898,747 | 7,471,738 | 1,424,714 | 5.2 | 11.52 |
| 392.31 Transportation Equipment - Trailers | 16-L2.5 | 685,252.10 | 317,280 | 367,972 | 51,218 | 7.2 | 7.47 |
| 392.51 Transportation Equipment - Dual Fuel Kits | 13-S0 | 18,001.46 | 10,630 | 7,371 | 1,135 | 6.5 | 6.31 |
| 393.01 Stores Equipment | 20-SQ | 7,200.20 | 7,200 | 0 | 0 | - | - |
| 394.00 Tools, Shop and Garage Equipment | 25-SQ | 616,422.68 | 291,283 | 325,140 | 20,778 | 15.6 | 3.37 |
| 394.03 Dual Fuel Stations | 15-SQ | 2,341,857.79 | 2,118,979 | 222,879 | 123,190 | 1.8 | 5.26 |
| 396.01 Power Operated Equipment | 13-L2 | 5,210,301.99 | 3,348,932 | 1,861,370 | 360,854 | 5.2 | 6.93 |
| 397.05 Communication Equipment - Radio | 10-SQ | 1,485,907.28 | 424,593 | 1,061,314 | 132,126 | 8.0 | 8.89 |
| 397.10 Communication Equipment - Telephone | 15-SQ | 6,919,908.90 | 1,680,714 | 5,239,195 | 409,275 | 12.8 | 5.91 |
| 398.01 Miscellaneous Equipment | 15-SQ | 1,257,567.43 | 1,052,838 | 204,729 | 51,166 | 4.0 | 4.07 |
| Total General Plant | | 37,917,549.77 | 15,729,386 | 22,188,164 | 3,670,156 | | 9.68 |
| Total Depreciable Gas Plant | | 1,081,730,854.01 | 400,469,407 | 681,261,466 | 28,010,532 | | 2.59 |
| Nondepreciable Gas Plant | | | | | | | |
| 325.51 Other Land and Land Rights | | 35,348.21 | | | | | |
| 350.12 Land - Other | | 271,786.83 | | | | | |
| 365.11 Land | | 124,959.01 | | | | | |
| 374.01 Land and Land Rights - Land | | 475,077.54 | | | | | |
| 389.01 Land and Land Rights - Land | | 51,726.52 | | | | | |
| Total Nondepreciable Gas Plant | | 958,898.11 | | | | | |
| Total Gas Plant in Service | | 1,082,689,752.12 | 400,469,407 | 681,261,466 | 28,010,532 | | |

* LIFE SPANS AND 90-R0.5 INTERIM SURVIVOR CURVE USED FOR MAJOR STRUCTURES.
48-R2.5 USED AS SURVIVOR CURVE FOR MINOR STRUCTURES.

PEOPLES NATURAL GAS LLC
TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2012

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|--|-----------------------|----------------------|---------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|
| Depreciable Gas Plant | | | | | | | |
| 303.00 Miscellaneous Intangible Plant | 10-SQ | 34,588,654.69 | 4,041,690 | 30,546,965 | 3,472,444 | 8.8 | 10.04 |
| SAP | 5-SQ | 17,023,259.42 | 3,394,942 | 13,628,317 | 3,430,802 | 4.0 | 20.15 |
| Other | | | | | | | |
| Total Miscellaneous Intangible Plant | | 51,611,914.11 | 7,436,632 | 44,175,282 | 6,903,246 | 6.4 | 13.38 |
| Production Plant | | | | | | | |
| 325.11 Producing Lands | 75-R3 | 75,599.81 | 5,277 | 70,323 | 1,191 | 59.0 | 1.58 |
| 325.21 Producing Leaseholds | 60-R2 | 473,653.70 | 229,287 | 244,367 | 9,359 | 26.1 | 1.98 |
| 325.31 Gas Rights | 50-R2.5 | 10,223.05 | 7,011 | 3,212 | 90 | 35.7 | 0.88 |
| 325.41 Rights-of-Way | 70-R2.5 | 1,374,559.83 | 655,547 | 719,013 | 15,996 | 44.9 | 1.16 |
| 327.01 Field Compressor Station Structures | 35-R0.5 | 2,051,560.49 | 848,273 | 1,203,287 | 61,388 | 19.6 | 2.99 |
| 328.00 Field Measuring and Regulating Station Structures | 28-R1 | 45,916.03 | 42,819 | 3,097 | 375 | 8.3 | 0.82 |
| 329.01 Other Structures | * | 784,963.11 | 602,394 | 182,569 | 12,599 | 14.5 | 1.61 |
| 330.01 Producing Gas Wells - Well Construction | 40-L0.5 | 126,162.39 | 9,221 | 116,941 | 5,715 | 20.5 | 4.53 |
| 331.02 Producing Gas Wells - Well Equipment - Pipe | 25-L1.5 | 2,984.12 | 2,010 | 974 | 314 | 3.1 | 10.52 |
| 332.01 Field Lines | 55-R1 | 34,080,508.56 | 15,942,308 | 18,138,201 | 600,383 | 30.2 | 1.76 |
| 333.01 Field Compressor Station Equipment | 39-S0.5 | 31,404,740.58 | 10,135,479 | 21,269,262 | 874,986 | 24.3 | 2.79 |
| 334.11 M&R Sta. Equip. - Meters - Purchased Gas | 20-L2 | 1,747,040.32 | 177,635 | 1,569,405 | 104,965 | 15.0 | 6.01 |
| 334.12 M&R Sta. Equip. - Other Equipment - Purchased Gas | 17-O1 | 866,200.33 | 661,442 | 204,758 | 63,726 | 3.2 | 7.36 |
| 334.42 M&R Sta. Equip. - Other Equipment - Free Gas | 40-R1 | 209,849.66 | 71,229 | 138,621 | 6,159 | 22.5 | 2.93 |
| 334.61 M&R Sta. Equip. - Meters - Company Wells | 14-L2.5 | 1,824.36 | 1,764 | 60 | 13 | 4.6 | 0.71 |
| 334.62 M&R Sta. Equip. - Other Equipment - Company Wells | 18-R0.5 | 378,327.69 | 372,051 | 6,277 | 593 | 10.6 | 0.16 |
| 335.02 Drilling and Cleaning Equipment | 8-L0.5 | 18,641.92 | 18,642 | 0 | 0 | - | - |
| 337.00 Other Equipment | 20-S0 | 124,470.30 | 52,592 | 71,878 | 6,984 | 10.3 | 5.61 |
| Total Production Plant | | 73,777,226.25 | 29,834,981 | 43,942,245 | 1,764,836 | | 2.39 |
| Underground Storage Plant | | | | | | | |
| 350.11 Land - Gas | 60-L4 | 16,780.91 | 12,234 | 4,547 | 136 | 33.4 | 0.81 |
| 350.21 Rights-of-Way | 60-R2.5 | 158,539.15 | 46,765 | 111,774 | 2,716 | 41.2 | 1.71 |
| 351.00 Structures and Improvements | 55-R2 | 5,482,817.27 | 2,265,818 | 3,216,999 | 93,447 | 34.4 | 1.70 |
| 352.01 Wells - Construction | 45-R2 | 16,351,305.01 | 3,910,038 | 12,441,267 | 438,544 | 28.4 | 2.68 |
| Rager Mountain Expansion | | (7,115,438.72) | (297,721) | (6,817,717) | (217,471) | | |
| Total Wells - Construction | | 9,235,866.29 | 3,612,317 | 5,623,550 | 221,073 | 25.4 | 2.39 |
| 352.02 Wells - Equipment | 53-R2 | 2,174,173.48 | 987,542 | 1,186,631 | 34,288 | 34.6 | 1.58 |
| Rager Mountain Expansion | | (979,308.55) | (51,818) | (927,491) | (25,279) | | |
| Total Wells - Equipment | | 1,194,864.93 | 935,724 | 259,140 | 9,009 | 28.8 | 0.75 |

PEOPLES NATURAL GAS LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2012

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|--|-----------------------|-----------------------|---------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|
| Depreciable Plant, cont. | | | | | | | |
| 352.11 Leaseholds | 55-R3 | 4,158,635.87 | 2,958,595 | 1,200,041 | 65,464 | 18.3 | 1.57 |
| 352.12 Storage Rights | 60-L4 | 195,127.95 | 34,429 | 160,699 | 8,050 | 20.0 | 4.13 |
| 352.21 Reservoirs | 40-SQ | 433,138.50 | 69,819 | 363,320 | 9,813 | 37.0 | 2.27 |
| 352.31 Non-recoverable Natural Gas | 37-SQ | 466,977.68 | 466,978 | 0 | 0 | - | - |
| 353.01 Lines | 49-R1.5 | 19,998,761.39 | 3,148,139 | 16,850,622 | 561,364 | 30.0 | 2.81 |
| Rager Mountain Expansion | | <u>(1,554,466.86)</u> | <u>(76,530)</u> | <u>(1,477,937)</u> | <u>(49,232)</u> | | |
| Total Lines | | 18,444,294.53 | 3,071,609 | 15,372,685 | 512,132 | 30.0 | 2.78 |
| 354.01 Compressor Station Equipment | 50-R2 | 27,188,227.33 | 9,003,211 | 18,185,016 | 611,853 | 29.7 | 2.25 |
| Rager Mountain Expansion | | <u>(448,223.36)</u> | <u>(17,699)</u> | <u>(430,521)</u> | <u>(12,428)</u> | | |
| Total Compressor Station Equipment | | 26,740,003.97 | 8,985,512 | 17,754,495 | 599,425 | 29.6 | 2.24 |
| 355.00 Measuring and Regulating Equipment | 50-R3 | 4,214,831.95 | 1,069,789 | 3,145,043 | 88,201 | 35.7 | 2.09 |
| 357.01 Other Equipment | 25-L2 | 385,646.95 | 77,457 | 308,190 | 17,067 | 18.1 | 4.43 |
| Total Underground Storage Plant | | 71,127,525.95 | 23,607,046 | 47,520,483 | 1,626,533 | | 2.29 |
| Transmission Plant | | | | | | | |
| 365.21 Rights-of-Way | 75-R4 | 2,870,297.76 | 1,359,315 | 1,510,983 | 31,631 | 47.8 | 1.10 |
| 366.02 Structures and Improvements - Measuring and Regulating | 43-R1.5 | 1,160,478.23 | 369,925 | 790,553 | 31,571 | 25.0 | 2.72 |
| 366.03 Structures and Improvements - Other | 35-S3 | 60,593.85 | 53,325 | 7,269 | 747 | 9.7 | 1.23 |
| 367.01 Mains | 70-R2 | 142,358,928.11 | 44,042,520 | 98,316,408 | 2,227,978 | 44.1 | 1.57 |
| 369.00 Measuring and Regulating Station Equipment | 32-L0 | 11,304,909.75 | 5,106,338 | 6,198,572 | 381,795 | 16.2 | 3.38 |
| 371.01 Other Equipment | 22-R1 | 1,193,687.57 | 641,814 | 551,874 | 48,448 | 11.4 | 4.06 |
| Total Transmission Plant | | 158,948,895.27 | 51,573,237 | 107,375,659 | 2,722,170 | | 1.71 |
| Distribution Plant | | | | | | | |
| 374.04 Rights-of-Way | 75-R3 | 3,771,697.28 | 1,128,090 | 2,643,607 | 51,470 | 51.4 | 1.36 |
| 375.01 Structures and Improvements - Measuring and Regulating Station - General | 60-R2 | 1,662,336.05 | 869,843 | 792,493 | 24,293 | 32.6 | 1.46 |
| 375.02 Structures and Improvements - Measuring and Regulating Station - Industrial | 45-S1 | 86,647.64 | 53,108 | 33,540 | 1,632 | 20.6 | 1.88 |
| 375.32 Structures and Improvements - Other | * | 18,793,322.10 | 12,455,261 | 6,338,061 | 619,491 | 10.2 | 3.30 |
| 376.01 Mains | 67-R2.5 | 469,374,692.80 | 145,739,254 | 323,635,439 | 7,471,112 | 43.3 | 1.59 |
| 378.01 Measuring and Regulating Station Equipment - General | 38-R1.5 | 27,126,707.81 | 12,662,380 | 14,464,328 | 689,867 | 21.0 | 2.54 |
| 380.01 Services | 46-R1.5 | 184,746,745.88 | 86,907,715 | 97,839,031 | 3,679,983 | 26.6 | 1.99 |
| 381.01 Meters | 29-S0.5 | 31,980,334.34 | 11,097,513 | 20,882,821 | 1,305,169 | 16.0 | 4.08 |
| 382.01 Meter Installations | 46-R1.5 | 48,579,507.57 | 17,114,609 | 31,464,899 | 1,148,783 | 27.4 | 2.36 |

PEOPLES NATURAL GAS LLC
**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT OCTOBER 31, 2012**

| Depreciable Group (1) | Survivor Curve (2) | Original Cost (3) | Book Reserve (4) | Future Accruals (5) | Annual Accrual Amount (6) | Composite Remaining Life (7) | Annual Accrual Rate, Percent (8) |
|--|-----------------------|----------------------|---------------------|------------------------|------------------------------|---------------------------------|-------------------------------------|
| Depreciable Plant, cont. | | | | | | | |
| 385.01 Industrial Measuring and Regulating Station Equipment | 42-O1 | 6,062,448.35 | 3,775,936 | 2,286,512 | 96,457 | 23.7 | 1.59 |
| 386.01 Other Property on Customer Premises | 20-S2.5 | 77,719.81 | 56,773 | 20,947 | 3,440 | 6.1 | 4.43 |
| 387.01 Other Equipment | 27-R1.5 | 4,954,051.87 | 2,806,232 | 2,147,820 | 148,412 | 14.5 | 3.00 |
| Total Distribution Plant | | 797,216,211.50 | 294,666,714 | 502,549,498 | 15,240,109 | | 1.91 |
| General Plant | | | | | | | |
| 389.03 Rights-of-Way - Communication | 65-R3 | 36,658.59 | 25,205 | 11,454 | 356 | 32.2 | 0.97 |
| 390.05 Structures and Improvements | 48-R2.5 | 3,003,148.52 | 359,208 | 2,643,941 | 78,014 | 33.9 | 2.60 |
| 391.01 Office Furniture and Equipment - Furniture | 20-SQ | 888,327.53 | 294,884 | 593,444 | 134,631 | 4.4 | 15.16 |
| 391.02 Office Furniture and Equipment - Computers | 5-SQ | 6,128,340.43 | 1,708,007 | 4,420,333 | 1,173,086 | 3.8 | 19.14 |
| 391.03 Office Furniture and Equipment - Equipment | 15-SQ | 438,677.06 | 275,869 | 162,808 | 38,055 | 4.3 | 8.67 |
| 391.04 Office Furniture and Equipment - Legal Books | 20-SQ | 78,492.59 | 66,418 | 12,075 | 3,741 | 3.2 | 4.77 |
| 392.11 Transportation Equipment - Automobiles | 5.5-S1.5 | 20,674.19 | 14,506 | 6,168 | 2,211 | 2.8 | 10.69 |
| 392.21 Transportation Equipment - Trucks | 10-S2 | 19,921,556.51 | 6,686,040 | 13,235,517 | 2,090,906 | 6.3 | 10.50 |
| 392.31 Transportation Equipment - Trailers | 16-L2.5 | 685,252.10 | 368,468 | 316,784 | 46,063 | 6.9 | 6.72 |
| 392.51 Transportation Equipment - Dual Fuel Kits | 13-S0 | 18,001.46 | 11,766 | 6,235 | 1,007 | 6.2 | 5.59 |
| 394.00 Tools, Shop and Garage Equipment | 25-SQ | 1,141,941.63 | 226,661 | 915,281 | 45,614 | 20.1 | 3.99 |
| 394.03 Dual Fuel Stations | 15-SQ | 1,250,465.05 | 1,142,897 | 107,568 | 76,265 | 1.4 | 6.10 |
| 396.01 Power Operated Equipment | 13-L2 | 4,993,604.99 | 3,485,977 | 1,507,628 | 300,239 | 5.0 | 6.01 |
| 397.05 Communication Equipment - Radio | 10-SQ | 1,485,907.28 | 556,690 | 929,217 | 128,899 | 7.2 | 8.67 |
| 397.10 Communication Equipment - Telephone | 15-SQ | 7,731,823.90 | 1,053,008 | 6,678,816 | 523,639 | 12.8 | 6.77 |
| 398.01 Miscellaneous Equipment | 15-SQ | 698,823.42 | 533,502 | 165,321 | 49,278 | 3.4 | 7.05 |
| Total General Plant | | 48,521,695.25 | 16,809,106 | 31,712,590 | 4,692,004 | | 9.67 |
| Total Depreciable Gas Plant | | 1,201,203,468.33 | 423,927,716 | 777,275,757 | 32,948,898 | | 2.74 |
| Nondepreciable Gas Plant | | | | | | | |
| 325.51 Other Land and Land Rights | | 35,348.21 | | | | | |
| 350.12 Land - Other | | 271,786.83 | | | | | |
| 365.11 Land | | 124,959.01 | | | | | |
| 374.01 Land and Land Rights - Land | | 475,077.54 | | | | | |
| 389.01 Land and Land Rights - Land | | 51,726.52 | | | | | |
| Total Nondepreciable Gas Plant | | 958,898.11 | | | | | |
| Total Gas Plant in Service | | 1,202,162,366.44 | 423,927,716 | 777,275,757 | 32,948,898 | | |

* LIFE SPANS AND 90-R0.5 INTERIM SURVIVOR CURVE USED FOR MAJOR STRUCTURES.
48-R2.5 USED AS SURVIVOR CURVE FOR MINOR STRUCTURES.

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2007

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|---------------------------------------|--------------------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------------|-------------|---------------------------------|
| DEPRECIABLE PLANT | | | | | | | | |
| Intangible Plant | | | | | | | | |
| 303 | Misc. Intangible Plant - Software | 5 - SQ | 10,210,955 | 5,582,625 | 4,628,330 | 1,255,436 | 12.29 | 3.7 |
| 303.1 | Customer Information System | 15 - SQ | 14,695,007 | 3,547,603 | 11,147,404 | 968,998 | 6.59 | 11.5 |
| | Total Intangible Plant | | 24,905,962 | 9,130,228 | 15,775,734 | 2,224,434 | | |
| Production and Gathering Plant | | | | | | | | |
| 325.2 | Producing Leaseholds | 65 - R1 | 16,356 | 15,489 | 871 | 43 | 0.26 | 20.3 |
| 325.3 | Gas Rights | 65 - R1 | 11,865 | 11,865 | - | - | 0.00 | 0.0 |
| 325.4 | Rights-of-Way | 65 - R1 | 195,927 | 192,829 | 3,103 | 37 | 0.02 | 83.9 |
| 325.52 | Other Land Rights | 65 - R1 | 1,551 | 1,053 | 498 | 12 | 0.77 | 41.5 |
| 327 | Field Compressor Station Structures | 43 - S1 | 242,123 | 192,248 | 49,874 | 1,943 | 0.80 | 25.7 |
| 328 | Field Meas. & Reg. Structures | 35 - R2 | 16,862 | 9,590 | 7,270 | 730 | 4.33 | 10.0 |
| 330 | Producing Gas Well Construction | 56 - R0.5 | 598,329 | 522,338 | 75,992 | 2,016 | 0.34 | 37.7 |
| 331 | Producing Gas Well Equipment | 56 - R0.5 | 228,454 | 193,952 | 34,502 | 1,097 | 0.48 | 31.5 |
| 332 | Field Lines | 65 - R2 | 9,329,735 | 7,319,317 | 2,010,416 | 45,797 | 0.49 | 43.9 |
| 333 | Field Compressor Station Equipment | 38 - S1 | 1,688,839 | 1,040,920 | 647,919 | 31,349 | 1.86 | 20.7 |
| 334 | Field Meas. & Reg. Station Equipment | 38 - R0.5 | 258,892 | 158,188 | 100,704 | 4,801 | 1.85 | 21.0 |
| 337 | Other Equipment | 33 - R1 | 3,066 | 2,634 | 432 | 22 | 0.72 | 19.6 |
| | Total Production Plant | | 12,591,997 | 9,660,423 | 2,931,581 | 87,847 | | |
| Transmission Plant | | | | | | | | |
| 365.2 | Rights of Way | 75 - R3 | 415,813 | 184,241 | 231,574 | 4,819 | 1.16 | 48.1 |
| 366 | Structures and Improvements | | | | | | | |
| 366.1 | Compressor Station | 40 - R3 | 1,021,208 | 602,967 | 418,242 | 24,689 | 2.42 | 16.9 |
| 366.2 | Measuring & Regulating | 35 - R3 | 55,780 | 45,309 | 10,471 | 1,129 | 2.02 | 9.3 |
| | Total Account 366 | | 1,076,989 | 648,276 | 428,713 | 25,818 | | |
| 367 | Mains | 60 - S2.5 | 13,153,374 | 7,636,315 | 5,517,059 | 152,400 | 1.16 | 36.2 |
| 368 | Compressor Station Equipment | 38 - S2 | 11,394,604 | 3,151,745 | 8,242,854 | 352,490 | 3.09 | 23.4 |
| 369 | Meas. & Reg. Station Equipment | 30 - R1 | 1,829,775 | 1,041,193 | 788,581 | 54,357 | 2.97 | 14.5 |
| 370 | Communication Equipment | 15 - L3 | 137,223 | 119,940 | 17,283 | 4,522 | 3.30 | 3.8 |
| | Total Transmission Plant | | 28,007,778 | 12,781,710 | 15,226,064 | 594,406 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2007

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|---------------------------------|----------------------------------|-----------------------|------------------------|----------------------|------------------------|------------------------------|--------------|---------------------------------|
| Distribution Plant | | | | | | | | |
| 374.2 | | | | | | | | |
| 375 | | 75 - R3 43 - S0 | 1,882,394 2,183,025 | 614,192 1,041,108 | 1,268,210 1,141,918 | 25,899 47,352 | 1.38 2.17 | 49.0 24.1 |
| 376 | | | | | | | | |
| 376.02 | | 55 - R2 | 36,153,042 | 31,435,032 | 4,718,010 | 214,048 | 0.59 | 22.0 |
| 376 | | 70 - R2.5 | 408,223,240 | 93,292,573 | 314,930,666 | 6,358,564 | 1.56 | 49.5 |
| | | | <u>444,376,283</u> | <u>124,727,605</u> | <u>319,648,676</u> | <u>6,572,612</u> | | |
| 378.1 | | | | | | | | |
| 378.2 | | 46 - S1 30 - R2.5 | 16,290,894 446,577 | 5,673,071 228,273 | 10,617,826 218,303 | 367,351 12,154 | 2.25 2.72 | 28.9 18.0 |
| | | | <u>16,737,471</u> | <u>5,901,344</u> | <u>10,836,129</u> | <u>379,505</u> | | |
| 380 | | | | | | | | |
| 381 | | 47 - S0 | 220,873,047 | 79,025,380 | 141,847,669 | 5,041,900 | 2.28 | 28.1 |
| 382 | | 29 - S0 | 17,013,099 | 8,447,193 | 8,565,904 | 563,323 | 3.31 | 15.2 |
| 383 | | 47 - S0 | 8,895,123 | 4,970,181 | 3,924,937 | 144,770 | 1.63 | 27.1 |
| 384 | | 47 - S0 | 5,656,348 | 3,000,511 | 2,655,833 | 95,352 | 1.69 | 27.9 |
| 385 | | 47 - S0 | 1,513,982 | 822,019 | 691,966 | 25,904 | 1.71 | 26.7 |
| | | 35 - R2 | 440,985 | 259,225 | 181,760 | 10,059 | 2.28 | 18.1 |
| 386 | | | | | | | | |
| 386.1 | | 15 - R4 | 12,402,244 | 717,288 | 11,684,956 | 1,002,140 | 8.08 | 11.7 |
| 386.2 | | 15 - R4 | 3,435,574 | 378,075 | 3,057,499 | 262,221 | 7.63 | 11.7 |
| 386.3 | | 10 - S2 | 6,586,942 | 6,586,942 | - | - | 0.00 | 0.0 |
| | | | <u>22,424,760</u> | <u>7,682,305</u> | <u>14,742,455</u> | <u>1,264,361</u> | | |
| 387 | | | | | | | | |
| 387.1 | | 13 - S2 | 1,069,132 | 537,706 | 531,426 | 161,872 | 15.14 | 3.3 |
| 387 | | 33 - R1 | 174,220 | 135,426 | 38,796 | 2,037 | 1.17 | 19.0 |
| | | | <u>1,243,351</u> | <u>673,132</u> | <u>570,222</u> | <u>163,909</u> | | |
| Total Distribution Plant | | | 743,239,868 | 237,164,195 | 506,075,679 | 14,334,946 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2007

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------------------|----------------------------------|---------------------------|----------------|---------------|--------------|-----------------|-----------------------|-------|--------------------------|
| | Account | Estimated Retirement Date | Survivor Curve | Original Cost | Book Reserve | Future Accruals | Annual Accrual Amount | Rate | Composite Remaining Life |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| General Plant | | | | | | | | | |
| 389.2 | Land Rights | | | | | | | | |
| 390 | Structures and Improvements | | 55 - R1 | 11,737 | 10,084 | 1,654 | 50 | 0.43 | 33.1 |
| 390 | Owned | | | | | | | | |
| 390.02 | Leased - Allegheny Center Mall | 10-2010 | 45 - R2 | 1,436,197 | 22,094 | 1,414,102 | 51,935 | 3.62 | 27.2 |
| 390.03 | Leased - North Shore | 12-2025 | 75 - R0.5 | 2,733,671 | 1,902,009 | 831,661 | 296,355 | 10.84 | 2.8 |
| 390 | Total Account 390 | | 75 - R0.5 | 3,739,252 | 279,392 | 3,459,860 | 222,521 | 5.95 | 15.5 |
| | | | | 7,909,120 | 2,203,495 | 5,705,623 | 570,811 | | |
| 391 | Office Furniture and Equipment | | | | | | | | |
| 391.1 | Furniture and Equipment | | 20 - SQ | 3,734,403 | 1,006,813 | 2,727,588 | 172,228 | 4.61 | 15.8 |
| | Computer Hardware | | 5 - SQ | 12,951,309 | 5,547,894 | 7,403,414 | 2,864,451 | 20.57 | 2.8 |
| | Total Account 391 | | | 16,685,712 | 6,554,707 | 10,131,002 | 2,836,679 | | |
| 392 | Transportation Equipment | | | | | | | | |
| 392.1 | Autos & Trucks | | 7 - S2.5 | 8,672,250 | 4,012,053 | 4,660,197 | 1,300,818 | 15.00 | 3.6 |
| 392.2 | Trailers | | 22 - L1 | 88,180 | 26,128 | 62,052 | 5,152 | 5.84 | 12.0 |
| | Total Account 392 | | | 8,760,430 | 4,038,181 | 4,722,249 | 1,305,970 | | |
| 393 | Stores Equipment | | 25 - SQ | 64,862 | 18,047 | 46,816 | 4,213 | 6.50 | 11.1 |
| 394 | Tools, Shop and Garage Equipment | | 25 - SQ | 3,876,951 | 1,356,203 | 2,520,749 | 188,999 | 4.87 | 13.3 |
| 395 | Laboratory Equipment | | 20 - SQ | 26,059 | 26,059 | - | - | 0.00 | 0.0 |
| 396 | Power Operated Equipment | | 12 - S3 | 3,155,085 | 1,602,100 | 1,552,986 | 301,387 | 9.55 | 5.2 |
| | Total Account 393 | | | 8,897,379 | 7,763,872 | 1,133,506 | 295,147 | | |
| 397.1 | Communication Equipment | | | | | | | | |
| 397.2 | Telephone | | 10 - SQ | 2,149,427 | 1,519,552 | 629,875 | 165,891 | 7.72 | 3.8 |
| 397.3 | Radio | | 15 - SQ | 4,865,244 | 4,619,223 | 246,021 | 49,202 | 1.01 | 5.0 |
| 397.4 | Microwave | | 15 - SQ | 207,298 | 106,759 | 100,540 | 9,461 | 4.56 | 10.6 |
| 397.5 | Hardware | | 10 - SQ | 679,075 | 659,699 | 19,376 | 2,583 | 0.38 | 7.5 |
| 397.6 | Scada & Telemetering | | 10 - SQ | 489,863 | 449,563 | 40,300 | 5,124 | 1.05 | 7.9 |
| 397.7 | Miscellaneous | | 15 - SQ | 396,104 | 333,656 | 62,448 | 53,679 | 13.55 | 1.2 |
| | Test Equipment | | 15 - SQ | 110,367 | 75,420 | 34,946 | 9,207 | 8.34 | 3.8 |
| | Total Account 397 | | | 8,897,379 | 7,763,872 | 1,133,506 | 295,147 | | |
| 398 | Miscellaneous Equipment | | 15 - SQ | 207,994 | 69,598 | 138,397 | 19,660 | 9.45 | 7.0 |
| | Total General Plant | | | 49,595,329 | 23,642,346 | 25,952,982 | 5,522,916 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2007

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|---------------------------------|---------------------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------------|-------------|---------------------------------|
| Property Fully Amortized | | | | | | | | |
| 303.02 | Misc. Intangible Plant - Software | | 1,737,126 | 1,737,126 | | | | |
| 391.02 | Furniture and Equipment | | 263,792 | 263,792 | | | | |
| 391.12 | Computer Hardware | | 591,884 | 591,884 | | | | |
| 393.02 | Stores Equipment | | 820 | 820 | | | | |
| 394.02 | Tools, Shop and Garage Equipment | | 478,087 | 478,087 | | | | |
| 397.12 | Telephone | | 575,383 | 575,383 | | | | |
| 397.42 | Hardware | | 899,388 | 899,388 | | | | |
| 398.02 | Miscellaneous Equipment | | 66,795 | 66,795 | | | | |
| | Total Property Fully Amortized | | 4,613,277 | 4,613,275 | | | | |
| | TOTAL DEPRECIABLE PLANT | | 862,954,211 | 296,992,177 | 565,962,040 | 22,764,549 | | |
| Nondepreciable Plant | | | | | | | | |
| 301 | Organization | | 49,770 | | | | | |
| 325.1 | 301 Producing Lands | | 2,365 | | | | | |
| 325.51 | Other Land | | 8,251 | | | | | |
| 365.1 | Land | | 40,447 | | | | | |
| 374.1 | Land | | 574,665 | | | | | |
| 389.1 | Land | | 66,285 | | | | | |
| | Total Nondepreciable Plant | | 741,784 | | | | | |
| | TOTAL GAS PLANT IN SERVICE | | 863,695,995 | | | | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2008

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|--|----------------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------------|-------------|---------------------------------|
| DEPRECIABLE PLANT | | | | | | | | |
| Intangible Plant | | | | | | | | |
| 303 Misc. Intangible Plant - Software | | 5 - SQ | 7,570,492 | 3,676,768 | 3,893,723 | 1,208,908 | 15.97 | 3.2 |
| 303.1 Customer Information System | | 15 - SQ | 15,628,045 | 4,558,877 | 11,069,168 | 1,030,158 | 6.59 | 10.7 |
| Total Intangible Plant | | | 23,198,537 | 8,235,645 | 14,962,891 | 2,239,066 | | |
| Production and Gathering Plant | | | | | | | | |
| 325.2 Producing Leaseholds | | 65 - R1 | 16,356 | 15,550 | 810 | 40 | 0.24 | 20.3 |
| 325.3 Gas Rights | | 65 - R1 | 11,865 | 11,865 | - | - | 0.00 | 0.0 |
| 325.4 Rights-of-Way | | 65 - R1 | 380,927 | 193,665 | 187,267 | 6,038 | 1.59 | 31.0 |
| 325.52 Other Land Rights | | 65 - R1 | 1,551 | 1,084 | 467 | 11 | 0.71 | 42.5 |
| 327 Field Compressor Station Structures | | 43 - S1 | 1,477,123 | 208,925 | 1,268,197 | 38,797 | 2.63 | 32.7 |
| 328 Field Meas. & Reg. Structures | | 35 - R2 | 16,862 | 10,388 | 6,472 | 661 | 3.92 | 9.8 |
| 330 Producing Gas Well Construction | | | - | - | - | - | - | - |
| 331 Producing Gas Well Equipment | | | - | - | - | - | - | - |
| 332 Field Lines | | 65 - R2 | 11,896,510 | 6,351,473 | 5,545,036 | 130,414 | 1.10 | 42.5 |
| 333 Field Compressor Station Equipment | | 38 - S1 | 12,553,839 | 1,199,014 | 11,354,825 | 398,858 | 3.18 | 28.5 |
| 334 Field Meas. & Reg. Station Equipment | | 38 - R0.5 | 420,551 | 158,857 | 261,695 | 14,939 | 3.55 | 17.5 |
| 337 Other Equipment | | 33 - R1 | 3,066 | 2,646 | 420 | 22 | 0.72 | 19.1 |
| Total Production Plant | | | 26,778,648 | 8,153,467 | 18,625,189 | 589,780 | | |
| Transmission Plant | | | | | | | | |
| 365.2 Rights of Way | | 75 - R3 | 415,813 | 188,150 | 227,665 | 4,824 | 1.16 | 47.2 |
| 366 Structures and Improvements | | | | | | | | |
| Compressor Station | | 40 - R3 | 1,021,208 | 619,817 | 401,392 | 24,738 | 2.42 | 16.2 |
| Measuring & Regulating | | 35 - R3 | 55,780 | 46,553 | 9,227 | 1,034 | 1.85 | 8.9 |
| Total Account 366 | | | 1,076,989 | 666,370 | 410,619 | 25,772 | | |
| 367 Mains | | 60 - S2.5 | 15,413,341 | 7,388,459 | 8,024,880 | 202,460 | 1.31 | 39.6 |
| 368 Compressor Station Equipment | | 38 - S2 | 13,436,338 | 3,168,784 | 10,267,555 | 424,251 | 3.16 | 24.2 |
| 369 Meas. & Reg. Station Equipment | | 30 - R1 | 1,829,775 | 1,085,108 | 744,666 | 53,024 | 2.90 | 14.0 |
| 370 Communication Equipment | | 15 - L3 | 137,223 | 130,396 | 6,827 | 1,854 | 1.35 | 3.7 |
| Total Transmission Plant | | | 32,309,480 | 12,627,267 | 19,682,212 | 712,185 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2008

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--|---------|---------------------------|----------------|--------------------|--------------------|--------------------|-----------------------|-------|--------------------------|
| | Account | Estimated Retirement Date | Survivor Curve | Original Cost | Book Reserve | Future Accruals | Annual Accrual Amount | Rate | Composite Remaining Life |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Distribution Plant | | | | | | | | | |
| 374.2 Land Rights | | | 75 - R3 | 1,882,394 | 635,275 | 1,247,127 | 25,904 | 1.38 | 48.1 |
| 375 Structures and Improvements | | | 43 - S0 | 2,110,591 | 949,186 | 1,161,400 | 48,530 | 2.30 | 23.9 |
| 376 Mains | | | | | | | | | |
| Installations 1970 & Prior | | | 55 - R2 | 35,951,482 | 31,510,192 | 4,441,287 | 206,758 | 0.58 | 21.5 |
| Installations 1971 & Subsequent | | | 70 - R2.5 | 425,618,633 | 98,921,442 | 328,697,191 | 6,643,918 | 1.56 | 49.2 |
| Total Account 376 | | | | 461,570,115 | 130,431,634 | 331,138,478 | 6,850,676 | | |
| 378 Meas. & Reg. Station Equipment | | | | | | | | | |
| General | | | 46 - S1 | 16,977,209 | 5,961,931 | 11,015,280 | 385,157 | 2.27 | 28.6 |
| Odorization | | | 30 - R2.5 | 446,577 | 248,682 | 197,894 | 11,107 | 2.49 | 17.8 |
| Total Account 378 | | | | 17,423,787 | 6,210,613 | 11,213,174 | 396,264 | | |
| 380 Services | | | | | | | | | |
| 381 Meters | | | 47 - S0 | 224,742,169 | 83,524,473 | 141,217,698 | 5,065,693 | 2.25 | 27.9 |
| 382 Meter Installations | | | 29 - S0 | 17,138,587 | 7,883,532 | 9,255,056 | 606,918 | 3.54 | 15.2 |
| 383 House Regulators | | | 47 - S0 | 9,208,117 | 5,091,875 | 4,116,236 | 153,004 | 1.66 | 26.9 |
| 384 House Regulator Installations | | | 47 - S0 | 5,656,348 | 3,095,538 | 2,560,806 | 92,904 | 1.64 | 27.6 |
| 385 Industrial Meas. & Reg. Station Equip. | | | 47 - S0 | 1,513,982 | 846,091 | 667,894 | 25,315 | 1.67 | 26.4 |
| | | | 35 - R2 | 440,985 | 266,766 | 174,219 | 9,962 | 2.26 | 17.5 |
| 386 Other Property On Customer Premises | | | | | | | | | |
| ERTs | | | 15 - R4 | 12,402,244 | 1,544,104 | 10,858,140 | 1,014,779 | 8.18 | 10.7 |
| ERT Installations | | | 15 - R4 | 3,435,574 | 607,113 | 2,828,461 | 264,342 | 7.69 | 10.7 |
| Metscan Devices | | | | - | - | - | - | - | - |
| Total Account 386 | | | | 15,837,818 | 2,151,217 | 13,686,601 | 1,279,121 | | |
| 387 Other Equipment | | | | | | | | | |
| Natural Gas Fueling Stations | | | 13 - S2 | 149,697 | (303,223) | 452,920 | 114,717 | 76.63 | 3.9 |
| Other Equipment | | | 33 - R1 | 174,220 | 135,971 | 38,251 | 2,059 | 1.18 | 18.6 |
| Total Account 387 | | | | 323,916 | (167,252) | 491,171 | 116,776 | | |
| Total Distribution Plant | | | | 757,848,810 | 240,918,948 | 516,929,860 | 14,671,067 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2008

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|--------------------------------------|----------------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------------|-------------|---------------------------------|
| General Plant | | | | | | | | |
| 389.2 Land Rights | | 55 - R1 | 11,737 | 10,138 | 1,600 | 50 | 0.43 | 32.0 |
| 390 Structures and Improvements | | | | | | | | |
| Owned | | 45 - R2 | 1,436,197 | 62,584 | 1,373,612 | 51,266 | 3.57 | 26.8 |
| Leased - Allegheny Center Mall | 10-2010 | 75 - R0.5 | 2,733,671 | 2,125,604 | 608,066 | 335,175 | 12.26 | 1.8 |
| Leased - North Shore | 12-2025 | 75 - R0.5 | 3,739,252 | 466,355 | 3,272,897 | 217,476 | 5.82 | 15.0 |
| <i>Total Account 390</i> | | | <i>7,909,120</i> | <i>2,654,543</i> | <i>5,254,575</i> | <i>603,917</i> | | |
| 391 Office Furniture and Equipment | | | | | | | | |
| Furniture and Equipment | | 20 - SQ | 3,722,401 | 1,309,668 | 2,412,732 | 153,176 | 4.11 | 15.8 |
| Computer Hardware | | 5 - SQ | 8,363,105 | 1,930,781 | 6,432,324 | 2,870,938 | 34.33 | 2.2 |
| <i>Total Account 391</i> | | | <i>12,085,507</i> | <i>3,240,449</i> | <i>8,845,056</i> | <i>3,024,114</i> | | |
| 392 Transportation Equipment | | | | | | | | |
| Autos & Trucks | | 7 - S2.5 | 9,458,284 | 4,152,534 | 5,305,751 | 1,308,284 | 13.83 | 4.1 |
| Trailers | | 22 - L1 | 88,180 | 29,473 | 58,707 | 4,987 | 5.66 | 11.8 |
| <i>Total Account 392</i> | | | <i>9,546,463</i> | <i>4,182,007</i> | <i>5,364,458</i> | <i>1,313,271</i> | | |
| 393 Stores Equipment | | 25 - SQ | 47,025 | 3,081 | 43,944 | 4,459 | 9.48 | 9.9 |
| 394 Tools, Shop and Garage Equipment | | 25 - SQ | 4,054,837 | 1,196,232 | 2,858,605 | 205,434 | 5.07 | 13.9 |
| 395 Laboratory Equipment | | | | | | | | |
| 396 Power Operated Equipment | | 12 - S3 | 3,155,085 | 1,870,931 | 1,284,155 | 275,049 | 8.72 | 4.7 |
| 397 Communication Equipment | | | | | | | | |
| Telephone | | 10 - SQ | 1,733,686 | 1,355,556 | 378,130 | 116,995 | 6.75 | 3.2 |
| Radio | | 15 - SQ | 4,455,317 | 4,424,601 | 30,716 | 3,172 | 0.07 | 9.7 |
| Microwave | | 15 - SQ | 198,659 | 120,895 | 77,765 | 6,838 | 3.44 | 11.4 |
| Hardware | | 10 - SQ | 213,580 | 44,168 | 169,412 | 17,901 | 8.38 | 9.5 |
| Scada & Telemetering | | 10 - SQ | 191,078 | 182,271 | 8,807 | 1,175 | 0.61 | 7.5 |
| Miscellaneous | | 15 - SQ | 51,150 | 12,205 | 38,945 | 23,447 | 45.84 | 1.7 |
| Test Equipment | | 15 - SQ | 85,075 | 58,659 | 26,415 | 9,738 | 11.45 | 2.7 |
| <i>Total Account 397</i> | | | <i>6,928,545</i> | <i>6,198,355</i> | <i>730,190</i> | <i>179,266</i> | | |
| 398 Miscellaneous Equipment | | 15 - SQ | 188,010 | 62,009 | 126,002 | 18,655 | 9.92 | 6.8 |
| Total General Plant | | | 43,926,329 | 19,417,745 | 24,508,585 | 5,624,215 | | |
| TOTAL DEPRECIABLE PLANT | | | 884,061,803 | 289,353,072 | 594,708,737 | 23,836,313 | | |

EQUITABLE GAS COMPANY

TABLE 4. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2008

| Account (1) | Estimated Retirement Date (2) | Survivor Curve (3) | Original Cost (4) | Book Reserve (5) | Future Accruals (6) | Annual Accrual Amount (7) | Rate (8) | Composite Remaining Life (9) |
|--|----------------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------------|-------------|---------------------------------|
| Nondepreciable Plant | | | | | | | | |
| 301 Organization | | | 49,770 | | | | | |
| 325.1 Producing Lands | | | 2,365 | | | | | |
| 325.51 Other Land | | | 8,251 | | | | | |
| 365.1 Land | | | 40,447 | | | | | |
| 374.1 Land | | | 574,665 | | | | | |
| 389.1 Land | | | 66,285 | | | | | |
| Total Nondepreciable Plant | | | 741,784 | | | | | |
| POST FUTURE TEST YEAR ADDITIONS | | | | | | | | |
| 303 Misc. Intangible Plant - Software | | 5 - SQ | 1,000,000 | - | 1,000,000 | 200,000 | 20.00 | 5.0 |
| 332 Field Lines | | 65 - R2 | 1,656,000 | - | 1,656,000 | 41,400 | 2.50 | 40.0 |
| 376 Mains | | 70 - R2.5 | 6,425,760 | - | 6,425,760 | 130,446 | 2.03 | 49.3 |
| 378 Meas. & Reg. Station Equipment | | 46 - S1 | 617,753 | - | 617,753 | 17,112 | 2.77 | 36.1 |
| 380 Services | | 47 - S0 | 1,690,000 | - | 1,690,000 | 59,486 | 3.52 | 28.4 |
| 381 Meters | | 29 - S0 | 636,394 | - | 636,394 | 36,220 | 5.69 | 17.6 |
| 391.1 Computer Hardware | | 5 - SQ | 141,000 | - | 141,000 | 28,200 | 20.00 | 5.0 |
| 392 Transportation Equipment | | 7 - S2.5 | 741,782 | - | 741,782 | 117,371 | 15.82 | 6.3 |
| 394 Tools, Shop and Garage Equipment | | 25 - SQ | 242,451 | - | 242,451 | 9,698 | 4.00 | 25.0 |
| TOTAL POST FUTURE TEST YEAR ADDITIONS | | | 13,151,140 | - | 13,151,140 | 639,933 | | |
| TOTAL GAS PLANT | | | 897,954,727 | 289,353,072 | 607,859,877 | 24,476,246 | | |

PEOPLES NATURAL GAS COMPANY LLC
53.53 I. VALUATION
A. ALL UTILITIES

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

Response:

Please reference pages II-3 through II-6 of Peoples' Historic Test Year Depreciation Study in Exhibit No. 5A, pages VII-3 through VII-6 of Peoples' Future Test Year Depreciation Study in Exhibit No. 5B, and pages II-3 through II-6 of Peoples' Fully Forecasted Future Test Year Depreciation Study in Exhibit No. 5C.

The same reference is set forth in the individual company exhibits.

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

Please refer to pages III-2 through III-4 of Peoples' Historic Test Year Depreciation Study in Exhibit 5A, pages VIII-2 through VIII-4 of Peoples' Future Test Year Depreciation Study in Exhibit 5B, and pages III-2 through III-4 of Peoples' Fully Forecasted Future Test Year Depreciation Study at Exhibit 5C which set forth the claim for net salvage.

The same reference is set forth in the individual Company exhibits.