

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

|                                  |   |                           |
|----------------------------------|---|---------------------------|
| Pennsylvania Public Utility      | ) |                           |
| Commission                       | ) |                           |
|                                  | ) |                           |
|                                  | ) |                           |
| vs.                              | ) | Docket No. R-2018-3006818 |
|                                  | ) |                           |
|                                  | ) |                           |
| Peoples Natural Gas Company, LLC | ) |                           |
|                                  | ) |                           |
|                                  | ) |                           |

**DIRECT TESTIMONY OF  
JOHN J. SPANOS  
ON BEHALF OF  
PEOPLES NATURAL GAS COMPANY, LLC**

January 28, 2019

1 Q. Please state your name and address.

2 A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,  
3 Pennsylvania.

4 Q. With what firm are you associated and in what capacity?

5 A. I am associated with the firm of Gannett Fleming Valuation and Rate  
6 Consultants, LLC (Gannett Fleming) as Senior Vice President.

7 Q. How long have you been associated with Gannett Fleming?

8 A. I have been associated with the firm since college graduation in June 1986.

9 Q. What is your educational background?

10 A. I have Bachelor of Science degrees in Industrial Management and Mathematics  
11 from Carnegie-Mellon University and a Master of Business Administration  
12 from York College of Pennsylvania.

13 Q. Are you a member of any professional societies?

14 A. Yes. I am a member and past President of the Society of Depreciation  
15 Professionals. I am also a member of the American Gas Association/Edison  
16 Electric Institute Industry Accounting Committee.

17 Q. Have you taken the certification examination for depreciation professionals?

18 A. Yes, I passed the certification examination of the Society of Depreciation  
19 Professionals in September 1997 and was recertified in August 2003, February  
20 2008, January 2013 and February 2018.

21

1 Q. Will you outline your experience in the field of depreciation?

2 A. I have 32 years of depreciation experience which includes expert testimony in  
3 over 300 cases before approximately 40 regulatory commissions, including this  
4 Commission. Please refer to Appendix A for my qualifications.

5 Q. What is the purpose of your testimony?

6 A. My testimony is in support of the depreciation studies conducted under my  
7 direction and supervision for the gas plant of Peoples Natural Gas Company,  
8 LLC ("Peoples" or the "Company").

9 Q. Have you prepared exhibits presenting the results of your studies?

10 A. Yes. Exhibit No. 5A presents the results of the depreciation study as of  
11 September 30, 2018. Exhibit No. 5B presents the results of the depreciation  
12 study as of September 30, 2019. Exhibit No. 5C presents the results of the  
13 depreciation study as of October 31, 2020. In addition, I am responsible for the  
14 responses to the following filing requirements pertaining to depreciation under  
15 Section 53.53(a)(1) of the Commission's regulations: 3, 4, 5, 6, 7 and 17.

16 Q. Please describe Exhibit Nos. 5A, 5B and 5C.

17 A. Exhibit No. 5A titled "2018 Depreciation Study - Calculated Annual  
18 Depreciation Accruals Related to Gas Plant as of September 30, 2018," includes  
19 the results of the depreciation study as related to the original cost at September  
20 30, 2018. The report also includes the detailed depreciation calculations.  
21 Exhibit No. 5B titled "2019 Depreciation Study - Calculated Annual  
22 Depreciation Accruals Related to Gas Plant as of September 30, 2019," includes  
23 the results of the depreciation study as related to the estimated original cost at  
24 September 30, 2019. The report also includes explanatory text, statistics

1 related to the estimation of service life, and the detailed depreciation  
2 calculations. Exhibit No. 5C titled "2020 Depreciation Study – Calculated  
3 Annual Depreciation Accruals Related to Gas Plant as of October 31, 2020,"  
4 includes the results of the depreciation study as related to the estimated  
5 original cost at October 31, 2020.

6 Q. What were the purposes of your depreciation studies?

7 A. The purposes of the depreciation studies were to estimate the annual  
8 depreciation accruals related to gas plant in service for ratemaking purposes  
9 and, using Commission-approved procedures, to estimate the Company's book  
10 reserve at September 30, 2019, and October 31, 2020.

11 Q. Is the Company's claim for annual depreciation in the current proceeding based  
12 on the same methods of depreciation as were used in its most recent Annual  
13 Depreciation Report filed in August 2018?

14 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is  
15 based on the straight line remaining life method of depreciation, which has  
16 been used for over thirty years. For Accounts 391.01, 391.02, 391.03, 394,  
17 394.01, 397.0, 397.01, 397.02, 397.03 and 398, the claim is based on the  
18 straight line remaining life method of amortization. The accounts have a large  
19 number of units, but small asset values representing less than 2 percent of the  
20 depreciable plant. The assets represent items located in office buildings, service  
21 centers, garages and warehouses. Given the difficulty in maintaining  
22 accounting records for these numerous assets and high cost for periodic  
23 inventories, retirements are recorded when a vintage is fully amortized, rather  
24 than as the units are removed from service. All units are retired when the age  
25 of the vintage reaches the amortization period. The annual amortization is

1 based on amortization accounting which distributes the unrecovered cost of  
2 fixed capital assets over the remaining amortization period selected for each  
3 account.

4 Q. Has a service life study been performed for this proceeding?

5 A. Yes. A service life study of the combined two divisions was performed as of  
6 December 2017. The service life study is the basis for the service lives I used to  
7 calculate annual accruals.

8 Q. What group procedure is being used in this proceeding for depreciable  
9 accounts?

10 A. The average service life procedure is used in the current proceeding for plant  
11 installed prior to 1983 and the equal life group procedure for 1983 and  
12 subsequent vintages. This calculation has been used in the same manner as the  
13 Company's most recent annual depreciation reports.

14 Q. Is the Company's claim for accrued depreciation in the current proceeding  
15 made on the same basis as has been used for over thirty years?

16 A. Yes. The current claim for accrued depreciation is the book reserve brought  
17 forward from the book reserve approved by the Commission in the last  
18 proceeding.

19 Q. How was the book reserve used in the calculation of annual depreciation?

20 A. The book reserve by account was allocated to vintages to determine original  
21 cost less accrued depreciation by vintage. The total annual accrual is the sum of  
22 the results of dividing the original costs less accrued depreciation by the vintage  
23 composite remaining lives.

24 Q. How was the book reserve at September 30, 2019, estimated?

1 A. The book reserve at September 30, 2019, by account, was projected by adding  
2 estimated accruals, salvage and the amortization of net salvage, and subtracting  
3 estimated retirements and cost of removal from the book reserve at September  
4 30, 2018. Annual accruals were estimated using the annual accruals calculated  
5 as of September 30, 2018. For most accounts, salvage and cost of removal were  
6 estimated by (1) expressing actual salvage and cost of removal as a percent of  
7 retirements by account, for the most recent five-year period, and (2) applying  
8 those percents to the projected retirements by account. For the purpose of  
9 calculating the annual accruals, the projected book reserve by account was  
10 allocated to vintages based on calculated accrued depreciation at September 30,  
11 2019.

12 Q. Was the book reserve at October 31, 2020, estimated using the same  
13 methodology?

14 A. Yes.

15 Q. Has a service life study of the Company's gas utility property been performed?

16 A. Yes. The most recent service life study was performed as of December 2017.  
17 The service life study is the basis for the service lives I used to calculate annual  
18 accruals.

19 Q. Briefly outline the procedure used in performing the service life study.

20 A. The service life study consisted of assembling and compiling historical data  
21 from the records related to the gas utility plant of the Company; statistically  
22 analyzing such data to obtain historical trends of survivor characteristics;  
23 obtaining supplementary information from management and operating  
24 personnel concerning Company practices and plans as they relate to plant

1 operations; and interpreting the above data to form judgments of service life  
2 characteristics.

3 Iowa type survivor curves were used to describe the estimated survivor  
4 characteristics of the mass property groups. Individual service lives were used  
5 for major individual units of plant, such as distribution buildings housing  
6 offices and shops. The life span concept was recognized by coordinating the  
7 lives of associated plant installed in subsequent years with the probable  
8 retirement date defined by the life estimated for the major unit.

9 Q. What statistical data were employed in the historical analyses performed for the  
10 purpose of estimating service life characteristics?

11 A. The data consisted of the entries made to record retirements and other  
12 transactions related to the gas plant during the period 1939-2017. The year  
13 1939 is the first year continuing property records were maintained. These  
14 entries were classified by depreciable group, type of transaction, the year in  
15 which the transaction took place, and the year in which the plant was installed.  
16 Types of transactions included in the data were plant additions, retirements,  
17 transfers, and balances. In the presentation of service life statistics, only the  
18 significant exposure points that were utilized in determining survivor curves  
19 were plotted. This process is utilized to show my judgment in service life  
20 determinations.

21 Q. What was the source of these data?

22 A. They were assembled from Company records related to its gas plant in service.

23 Q. Were the methods used in the service life study the same as those used in other  
24 depreciation studies for gas utility plant presented before this Commission?

1 A. Yes. The methods are the same ones that have been presented previously for  
2 Columbia Gas of Pennsylvania, Inc. and for other gas companies before the  
3 Pennsylvania Public Utility Commission and that have been accepted by the  
4 Commission in its past orders concerning gas utilities.

5 Q. What approach did you use to estimate the lives of significant structures such as  
6 office buildings and service centers?

7 A. I used the life span technique to estimate the lives of significant structures. In  
8 this technique, the survivor characteristics of the structures are described by  
9 the use of interim survivor curves and estimated probable retirement dates.  
10 The interim survivor curve describes the rate of retirement related to the  
11 replacement of elements of the structure such as plumbing, heating, doors,  
12 windows, roofs, etc. that occur during the life of the facility. The probable  
13 retirement date provides the rate of final retirement for each year of installation  
14 for the structure by truncating the interim survivor curve for each installation  
15 year at its attained age at the date of probable retirement. The use of interim  
16 survivor curves truncated at the date of probable retirement provides a  
17 consistent method for estimating the lives of the several years of installation  
18 inasmuch as concurrent retirement of all years of installation will occur when  
19 the structure is retired.

20 Q. Has your firm used this approach in other proceedings before this Commission?

21 A. Yes, we have used the life span technique on many occasions before the  
22 Pennsylvania Public Utility Commission.

23 Q. What are the bases for the probable retirement years that you have estimated for  
24 each structure?



1 A. The bases for the estimates of probable retirement years are life spans for each  
2 structure that are based on judgment and incorporate consideration of the age,  
3 use, size, nature of construction, management outlook and typical life spans  
4 experienced and used by other gas utilities for similar structures. Most of the  
5 life spans result in probable retirement dates that are many years in the future.  
6 As a result, the retirement of these structures is not yet subject to specific  
7 management plans. Such plans would be premature. At the appropriate time,  
8 studies of the economics of rehabilitation and continued use or retirement of  
9 the structure will be analyzed and the results incorporated in the estimation of  
10 the structure's life span.

11 Q. Are the factors considered in your estimates of service life presented in Exhibit  
12 No. 5B?

13 A. Yes. A discussion of the factors considered in the estimation of service lives is  
14 presented by account on pages III-2 through III-9 of Exhibit No. 5B.

15 Q. Were there any material changes to life characteristics as a result of this rate  
16 proceeding?

17 A. No. There was no material change in the life estimate for plant accounts or  
18 subaccounts in this rate proceeding. All life estimates were based on the recent  
19 annual depreciation report and the service life study as conducted.

20 Q. Please outline the contents of Exhibit No. 5B.

21 A. Exhibit No. 5B is presented in eight parts. Part I, Introduction, sets forth the  
22 scope and basis of the study. Part II, Estimation of Survivor Curves, includes a  
23 description of the Iowa Curves and the formulation of the retirement rate  
24 method. Part III, Service Life Considerations, and Part IV, Calculation of

1 Annual and Accrued Depreciation, include a description of the judgment  
2 utilized for life parameters and the explanation of depreciation procedures.

3 Part V, Results of Study, presents a description of the results and  
4 summaries of the depreciation calculations. Part VI, Service Life Statistics,  
5 presents the graphs and tables which relate to the service life study. Part VII,  
6 Detailed Depreciation Calculations, sets forth the detailed depreciation  
7 calculations by account. Part VIII, Experienced and Estimated Net Salvage,  
8 presents the cost of removal and gross salvage by account for the years 2014  
9 through 2018.

10 Table 1, pages V-4 through V-6 presents the estimated survivor curve,  
11 the original cost as of September 30, 2019, and the book reserve and calculated  
12 annual depreciation for each account or subaccount of Gas Plant. Table 2,  
13 pages V-7 and V-8 presents the bringforward to September 30, 2019, of the  
14 book depreciation reserve as of September 30, 2018. Table 3 on pages V-9 and  
15 V-10 sets forth the calculation of the annual accruals used in the bringforward.  
16 Table 4, page V-11, presents the experienced and estimated net salvage during  
17 the five-year period, 2014 through 2018.

18 The section beginning on page VI-1 presents the results of the  
19 retirement rate analyses prepared as the historical bases for the service life  
20 estimates. The section beginning on page VII-1 presents the depreciation  
21 calculations related to original cost. The tabulation on pages VII-3 through VII-  
22 6 presents the cumulative depreciated original cost by year installed. The  
23 tabulations on pages VII-8 through VII-130 present the calculation of annual  
24 depreciation by vintage by account for each depreciable group of utility plant.

1 Q. Please outline the contents of Exhibit No. 5C.

2 A. Exhibit No. 5C includes a description of the results, summaries of the  
3 depreciation calculations, and the detailed depreciation calculations as of  
4 October 31, 2020. The descriptions and explanations presented in Exhibit No.  
5 5B are also applicable to the depreciation calculations presented in Exhibit No.  
6 5C. The graphs and tables related to service life presented in Exhibit No. 5B,  
7 also support the service life estimates used in Exhibit No. 5C inasmuch as the  
8 estimates are the same for both test years. The summary tables and detailed  
9 depreciation calculations as of October 31, 2020, are organized and presented  
10 in the same manner as those as of September 30, 2019.

11 Q. Please outline the contents of Exhibit No. 5A.

12 A. Exhibit No. 5A includes a description of the results, summaries of the  
13 depreciation calculations, and the detailed depreciation calculations as of  
14 September 30, 2018. The descriptions and explanations presented in Exhibit  
15 No. 5B are also applicable to the depreciation calculations presented in Exhibit  
16 No. 5A. The graphs and tables related to service life presented in Exhibit No.  
17 5B also support the service life estimates used in Exhibit No. 5A, inasmuch as  
18 the estimates are the same for both test years. The summary tables and  
19 detailed depreciation calculations as of September 30, 2018, are organized and  
20 presented in the same manner as those as of September 30, 2019.

21 Q. Please use an example to illustrate the manner in which the study is presented  
22 in Exhibit Nos. 5A, 5B and 5C.

1 A. I will use Account 380, Services, as my example, inasmuch as it is one of the  
2 largest depreciable group and represents 20 percent of the original cost of  
3 depreciable gas plant as of September 30, 2019.

4 The retirement rate method was used to analyze the survivor  
5 characteristics of this group. The life tables for the 1939-2017 and 1978-2017  
6 experience bands are presented on pages VI-191 through VI-196 of Exhibit No.  
7 5B. The life tables, or original survivor curve, are plotted along with the  
8 estimated smooth survivor curve, the 53-R2, on page VI-190.

9 The calculations of the annual depreciation related to the original cost  
10 as of September 30, 2018, of gas plant are presented on pages II-98 through II-  
11 100 of Exhibit No. 5A. The calculation is based on the 53-R2 survivor curve, the  
12 attained age, and the allocated book reserve. The calculations at September 30,  
13 2019, are presented on pages VII-98 through VII-100 of Exhibit No. 5B and are  
14 based in part on the bringforward of the book reserve. Also, the calculations at  
15 October 31, 2020 are presented on pages II-98 through II-100 of Exhibit No. 5C  
16 and are based in part on the bringforward of the book reserve. The tabulations  
17 in Exhibit Nos. 5A, 5B and 5C set forth the installation year, the original cost,  
18 calculated accrued depreciation, allocated book reserve, future accruals,  
19 remaining life and annual accrual. The totals are brought forward to Table 1 on  
20 page I-4 in Exhibit No. 5A, page V-5 in Exhibit No. 5B, and on page I-4 in  
21 Exhibit No. 5C.

22 Q. In what manner is net salvage incorporated in the depreciation calculations?

23 A. As stated on page IV-9 of Exhibit No. 5B no adjustment for net salvage was  
24 made to the calculated annual depreciation amounts. The total calculated

1 annual depreciation set forth on page I-5 of Exhibit No. 5A, page V-6 of Exhibit  
2 No. 5B, and on page I-5 of Exhibit No. 5C should include an addition for the  
3 amortization of negative net salvage in accordance with the practice of this  
4 Commission. The amortization is based on experience during the period 2013  
5 through 2017 for the calculation as of September 30, 2018, and on experience  
6 during the period 2014 through September 30, 2018, plus estimates for the last  
7 three months of 2018 for the calculation as of September 30, 2019.

8 The amortization for the October 31, 2020 calculation is based on  
9 experience during the period 2015 through September 30, 2018, plus estimates  
10 for the period October 2018 through December 2019. The amounts of the five-  
11 year amortizations are calculated in Table 2 on page I-6 of Exhibit No. 5A, in  
12 Table 4 on page V-11 of Exhibit No. 5B, and in Table 4 on page I-10 of Exhibit  
13 No. 5C.

14 Q. Have you provided a monthly bringforward to October 31, 2020, of the book  
15 depreciation reserve as of September 30, 2019?

16 A. Yes, Exhibit JJS-01 at the end of this testimony provides the monthly detail of  
17 the book depreciation reserve and the calculated depreciation. This exhibit  
18 agrees with the fully forecasted rate year reserve balance as shown on Exhibit  
19 No. 5C, Table 1 on pages I-3 through I-5.

20 Q. Have you prepared depreciation studies for the individual divisions?

21 A. Yes. The individual depreciation studies for the Peoples Natural Gas division as  
22 of September 30, 2018, September 30, 2019 and October 31, 2020 are attached  
23 to this testimony as Appendix B.

1           The individual depreciation studies for the Equitable division as of the  
2 same test years are attached to this testimony as Appendix C.

3           The basis for annual depreciation accruals is the individual service life  
4 studies performed and filed in August 2018.

5 Q. Does this complete your testimony at this time?

6 A. Yes, it does.

## APPENDIX A

## **JOHN SPANOS**

### **DEPRECIATION EXPERIENCE**

**Q. Please state your name.**

A. My name is John J. Spanos.

**Q. What is your educational background?**

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

**Q. Do you belong to any professional societies?**

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

**Q. Do you hold any special certification as a depreciation expert?**

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

**Q. Please outline your experience in the field of depreciation.**

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone



companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state

public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-

American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf

States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company and Northern Illinois Gas Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

**Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?**

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts

Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

**Q. Have you had any additional education relating to utility plant depreciation?**

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

**Q. Does this conclude your qualification statement?**

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

|     | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                                  | <u>Subject</u>                 |
|-----|-------------|---------------------|-------------------|--|--------------------------------|
| 01. | 1998        | PA PUC              | R-00984375        | City of Bethlehem – Bureau of Water                    | Original Cost and Depreciation |
| 02. | 1998        | PA PUC              | R-00984567        | City of Lancaster                                      | Original Cost and Depreciation |
| 03. | 1999        | PA PUC              | R-00994605        | The York Water Company                                 | Depreciation                   |
| 04. | 2000        | D.T.&E.             | DTE 00-105        | Massachusetts-American Water Company                   | Depreciation                   |
| 05. | 2001        | PA PUC              | R-00016114        | City of Lancaster                                      | Original Cost and Depreciation |
| 06. | 2001        | PA PUC              | R-00017236        | The York Water Company                                 | Depreciation                   |
| 07. | 2001        | PA PUC              | R-00016339        | Pennsylvania-American Water Company                    | Depreciation                   |
| 08. | 2001        | OH PUC              | 01-1228-GA-AIR    | Cinergy Corp – Cincinnati Gas & Elect Company          | Depreciation                   |
| 09. | 2001        | KY PSC              | 2001-092          | Cinergy Corp – Union Light, Heat & Power Co.           | Depreciation                   |
| 10. | 2002        | PA PUC              | R-00016750        | Philadelphia Suburban Water Company                    | Depreciation                   |
| 11. | 2002        | KY PSC              | 2002-00145        | Columbia Gas of Kentucky                               | Depreciation                   |
| 12. | 2002        | NJ BPU              | GF02040245        | NUI Corporation/Elizabethtown Gas Company              | Depreciation                   |
| 13. | 2002        | ID PUC              | IPC-E-03-7        | Idaho Power Company                                    | Depreciation                   |
| 14. | 2003        | PA PUC              | R-0027975         | The York Water Company                                 | Depreciation                   |
| 15. | 2003        | IN URC              | R-0027975         | Cinergy Corp – PSI Energy, Inc.                        | Depreciation                   |
| 16. | 2003        | PA PUC              | R-00038304        | Pennsylvania-American Water Company                    | Depreciation                   |
| 17. | 2003        | MO PSC              | WR-2003-0500      | Missouri-American Water Company                        | Depreciation                   |
| 18. | 2003        | FERC                | ER-03-1274-000    | NSTAR-Boston Edison Company                            | Depreciation                   |
| 19. | 2003        | NJ BPU              | BPU 03080683      | South Jersey Gas Company                               | Depreciation                   |
| 20. | 2003        | NV PUC              | 03-10001          | Nevada Power Company                                   | Depreciation                   |
| 21. | 2003        | LA PSC              | U-27676           | CenterPoint Energy – Arkla                             | Depreciation                   |
| 22. | 2003        | PA PUC              | R-00038805        | Pennsylvania Suburban Water Company                    | Depreciation                   |
| 23. | 2004        | AB En/Util Bd       | 1306821           | EPCOR Distribution, Inc.                               | Depreciation                   |
| 24. | 2004        | PA PUC              | R-00038168        | National Fuel Gas Distribution Corp (PA)               | Depreciation                   |
| 25. | 2004        | PA PUC              | R-00049255        | PPL Electric Utilities                                 | Depreciation                   |
| 26. | 2004        | PA PUC              | R-00049165        | The York Water Company                                 | Depreciation                   |
| 27. | 2004        | OK Corp Cm          | PUC 200400187     | CenterPoint Energy – Arkla                             | Depreciation                   |
| 28. | 2004        | OH PUC              | 04-680-El-AIR     | Cinergy Corp. – Cincinnati Gas and<br>Electric Company | Depreciation                   |
| 29. | 2004        | RR Com of TX        | GUD#              | CenterPoint Energy – Entex Gas Services Div.           | Depreciation                   |
| 30. | 2004        | NY PUC              | 04-G-1047         | National Fuel Gas Distribution Gas (NY)                | Depreciation                   |
| 31. | 2004        | AR PSC              | 04-121-U          | CenterPoint Energy – Arkla                             | Depreciation                   |
| 32. | 2005        | IL CC               | 05-               | North Shore Gas Company                                | Depreciation                   |

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| 33. | 2005        | IL CC                       | 05-                | Peoples Gas Light and Coke Company           | Depreciation   |
| 34. | 2005        | KY PSC                      | 2005-00042         | Union Light Heat & Power                     | Depreciation   |
| 35. | 2005        | IL CC                       | 05-0308            | MidAmerican Energy Company                   | Depreciation   |
| 36. | 2005        | MO PSC                      | GF-2005            | Laclede Gas Company                          | Depreciation   |
| 37. | 2005        | KS CC                       | 05-WSEE-981-RTS    | Westar Energy                                | Depreciation   |
| 38. | 2005        | RR Com of TX                | GUD #              | CenterPoint Energy – Entex Gas Services Div. | Depreciation   |
| 39. | 2005        | FERC                        |                    | Cinergy Corporation                          | Accounting     |
| 40. | 2005        | OK CC                       | PUD 200500151      | Oklahoma Gas and Electric Company            | Depreciation   |
| 41. | 2005        | MA Dept Tele-<br>com & Ergy | DTE 05-85          | NSTAR  | Depreciation   |
| 42. | 2005        | NY PUC                      | 05-E-934/05-G-0935 | Central Hudson Gas & Electric Company        | Depreciation   |
| 43. | 2005        | AK Reg Com                  | U-04-102           | Chugach Electric Association                 | Depreciation   |
| 44. | 2005        | CA PUC                      | A05-12-002         | Pacific Gas & Electric                       | Depreciation   |
| 45. | 2006        | PA PUC                      | R-00051030         | Aqua Pennsylvania, Inc.                      | Depreciation   |
| 46. | 2006        | PA PUC                      | R-00051178         | T.W. Phillips Gas and Oil Company            | Depreciation   |
| 47. | 2006        | NC Util Cm.                 |                    | Pub. Service Company of North Carolina       | Depreciation   |
| 48. | 2006        | PA PUC                      | R-00051167         | City of Lancaster                            | Depreciation   |
| 49. | 2006        | PA PUC                      | R00061346          | Duquesne Light Company                       | Depreciation   |
| 50. | 2006        | PA PUC                      | R-00061322         | The York Water Company                       | Depreciation   |
| 51. | 2006        | PA PUC                      | R-00051298         | PPL GAS Utilities                            | Depreciation   |
| 52. | 2006        | PUC of TX                   | 32093              | CenterPoint Energy – Houston Electric        | Depreciation   |
| 53. | 2006        | KY PSC                      | 2006-00172         | Duke Energy Kentucky                         | Depreciation   |
| 54. | 2006        | SC PSC                      |                    | SCANA  |                |
| 55. | 2006        | AK Reg Com                  | U-06-6             | Municipal Light and Power                    | Depreciation   |
| 56. | 2006        | DE PSC                      | 06-284             | Delmarva Power and Light                     | Depreciation   |
| 57. | 2006        | IN URC                      | IURC43081          | Indiana American Water Company               | Depreciation   |
| 58. | 2006        | AK Reg Com                  | U-06-134           | Chugach Electric Association                 | Depreciation   |
| 59. | 2006        | MO PSC                      | WR-2007-0216       | Missouri American Water Company              | Depreciation   |
| 60. | 2006        | FERC                        | ISO82, ETC. AL     | TransAlaska Pipeline                         | Depreciation   |
| 61. | 2006        | PA PUC                      | R-00061493         | National Fuel Gas Distribution Corp. (PA)    | Depreciation   |
| 62. | 2007        | NC Util Com.                | E-7 SUB 828        | Duke Energy Carolinas, LLC                   | Depreciation   |
| 63. | 2007        | OH PSC                      | 08-709-EL-AIR      | Duke Energy Ohio Gas                         | Depreciation   |
| 64. | 2007        | PA PUC                      | R-00072155         | PPL Electric Utilities Corporation           | Depreciation   |



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| 65. | 2007        | KY PSC              | 2007-00143           | Kentucky American Water Company              | Depreciation   |
| 66. | 2007        | PA PUC              | R-00072229           | Pennsylvania American Water Company          | Depreciation   |
| 67. | 2007        | KY PSC              | 2007-0008            | NiSource – Columbia Gas of Kentucky          | Depreciation   |
| 68. | 2007        | NY PSC              | 07-G-0141            | National Fuel Gas Distribution Corp (NY)     | Depreciation   |
| 69. | 2008        | AK PSC              | U-08-004             | Anchorage Water & Wastewater Utility         | Depreciation   |
| 70. | 2008        | TN Reg Auth         | 08-00039             | Tennessee-American Water Company             | Depreciation   |
| 71. | 2008        | DE PSC              | 08-96                | Artesian Water Company                       | Depreciation   |
| 72. | 2008        | PA PUC              | R-2008-2023067       | The York Water Company                       | Depreciation   |
| 73. | 2008        | KS CC               | 08-WSEE1-RTS         | Westar Energy                                | Depreciation   |
| 74. | 2008        | IN URC              | 43526                | Northern Indiana Public Service Company      | Depreciation   |
| 75. | 2008        | IN URC              | 43501                | Duke Energy Indiana                          | Depreciation   |
| 76. | 2008        | MD PSC              | 9159                 | NiSource – Columbia Gas of Maryland          | Depreciation   |
| 77. | 2008        | KY PSC              | 2008-000251          | Kentucky Utilities                           | Depreciation   |
| 78. | 2008        | KY PSC              | 2008-000252          | Louisville Gas & Electric                    | Depreciation   |
| 79. | 2008        | PA PUC              | 2008-20322689        | Pennsylvania American Water Co. - Wastewater | Depreciation   |
| 80. | 2008        | NY PSC              | 08-E887/08-00888     | Central Hudson                               | Depreciation   |
| 81. | 2008        | WV TC               | VE-080416/VG-8080417 | Avista Corporation                           | Depreciation   |
| 82. | 2008        | IL CC               | ICC-09-166           | Peoples Gas, Light and Coke Company          | Depreciation   |
| 83. | 2009        | IL CC               | ICC-09-167           | North Shore Gas Company                      | Depreciation   |
| 84. | 2009        | DC PSC              | 1076                 | Potomac Electric Power Company               | Depreciation   |
| 85. | 2009        | KY PSC              | 2009-00141           | NiSource – Columbia Gas of Kentucky          | Depreciation   |
| 86. | 2009        | FERC                | ER08-1056-002        | Entergy Services                             | Depreciation   |
| 87. | 2009        | PA PUC              | R-2009-2097323       | Pennsylvania American Water Company          | Depreciation   |
| 88. | 2009        | NC Util Cm          | E-7, Sub 090         | Duke Energy Carolinas, LLC                   | Depreciation   |
| 89. | 2009        | KY PSC              | 2009-00202           | Duke Energy Kentucky                         | Depreciation   |
| 90. | 2009        | VA St. CC           | PUE-2009-00059       | Aqua Virginia, Inc.                          | Depreciation   |
| 91. | 2009        | PA PUC              | 2009-2132019         | Aqua Pennsylvania, Inc.                      | Depreciation   |
| 92. | 2009        | MS PSC              | 09-                  | Entergy Mississippi                          | Depreciation   |
| 93. | 2009        | AK PSC              | 09-08-U              | Entergy Arkansas                             | Depreciation   |
| 94. | 2009        | TX PUC              | 37744                | Entergy Texas                                | Depreciation   |
| 95. | 2009        | TX PUC              | 37690                | El Paso Electric Company                     | Depreciation   |
| 96. | 2009        | PA PUC              | R-2009-2106908       | The Borough of Hanover                       | Depreciation   |
| 97. | 2009        | KS CC               | 10-KCPE-415-RTS      | Kansas City Power & Light                    | Depreciation   |

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| 98.  | 2009        | PA PUC              | R-2009-           | United Water Pennsylvania                    | Depreciation   |
| 99.  | 2009        | OH PUC              |                   | Aqua Ohio Water Company                      | Depreciation   |
| 100. | 2009        | WI PSC              | 3270-DU-103       | Madison Gas & Electric Company               | Depreciation   |
| 101. | 2009        | MO PSC              | WR-2010           | Missouri American Water Company              | Depreciation   |
| 102. | 2009        | AK Reg Cm           | U-09-097          | Chugach Electric Association                 | Depreciation   |
| 103. | 2010        | IN URC              | 43969             | Northern Indiana Public Service Company      | Depreciation   |
| 104. | 2010        | WI PSC              | 6690-DU-104       | Wisconsin Public Service Corp.               | Depreciation   |
| 105. | 2010        | PA PUC              | R-2010-2161694    | PPL Electric Utilities Corp.                 | Depreciation   |
| 106. | 2010        | KY PSC              | 2010-00036        | Kentucky American Water Company              | Depreciation   |
| 107. | 2010        | PA PUC              | R-2009-2149262    | Columbia Gas of Pennsylvania                 | Depreciation   |
| 108. | 2010        | MO PSC              | GR-2010-0171      | Laclede Gas Company                          | Depreciation   |
| 109. | 2010        | SC PSC              | 2009-489-E        | South Carolina Electric & Gas Company        | Depreciation   |
| 110. | 2010        | NJ BD OF PU         | ER09080664        | Atlantic City Electric                       | Depreciation   |
| 111. | 2010        | VA St. CC           | PUE-2010-00001    | Virginia American Water Company              | Depreciation   |
| 112. | 2010        | PA PUC              | R-2010-2157140    | The York Water Company                       | Depreciation   |
| 113. | 2010        | MO PSC              | ER-2010-0356      | Greater Missouri Operations Company          | Depreciation   |
| 114. | 2010        | MO PSC              | ER-2010-0355      | Kansas City Power and Light                  | Depreciation   |
| 115. | 2010        | PA PUC              | R-2010-2167797    | T.W. Phillips Gas and Oil Company            | Depreciation   |
| 116. | 2010        | PSC SC              | 2009-489-E        | SCANA – Electric                             | Depreciation   |
| 117. | 2010        | PA PUC              | R-2010-22010702   | Peoples Natural Gas, LLC                     | Depreciation   |
| 118. | 2010        | AK PSC              | 10-067-U          | Oklahoma Gas and Electric Company            | Depreciation   |
| 119. | 2010        | IN URC              |                   | Northern Indiana Public Serv. Company - NIFL | Depreciation   |
| 120. | 2010        | IN URC              |                   | Northern Indiana Public Serv. Co. - Kokomo   | Depreciation   |
| 121. | 2010        | PA PUC              | R-2010-2166212    | Pennsylvania American Water Co. - WW         | Depreciation   |
| 122. | 2010        | NC Util Cn.         | W-218,SUB310      | Aqua North Carolina, Inc.                    | Depreciation   |
| 123. | 2011        | OH PUC              | 11-4161-WS-AIR    | Ohio American Water Company                  | Depreciation   |
| 124. | 2011        | MS PSC              | EC-123-0082-00    | Entergy Mississippi                          | Depreciation   |
| 125. | 2011        | CO PUC              | 11AL-387E         | Black Hills Colorado                         | Depreciation   |
| 126. | 2011        | PA PUC              | R-2010-2215623    | Columbia Gas of Pennsylvania                 | Depreciation   |
| 127. | 2011        | PA PUC              | R-2010-2179103    | City of Lancaster – Bureau of Water          | Depreciation   |
| 128. | 2011        | IN URC              | 43114 IGCC 4S     | Duke Energy Indiana                          | Depreciation   |
| 129. | 2011        | FERC                | IS11-146-000      | Enbridge Pipelines (Southern Lights)         | Depreciation   |
| 130. | 2011        | IL CC               | 11-0217           | MidAmerican Energy Corporation               | Depreciation   |
| 131. | 2011        | OK CC               | 201100087         | Oklahoma Gas & Electric Company              | Depreciation   |

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| 132. | 2011        | PA PUC              | 2011-2232243                       | Pennsylvania American Water Company         | Depreciation   |
| 133. | 2011        | FERC                | 2011-2232243                       | Carolina Gas Transmission                   | Depreciation   |
| 134. | 2012        | WA UTC              | UE-120436/UG-120437                | Avista Corporation                          | Depreciation   |
| 135. | 2012        | AK Reg Cm           | U-12-009                           | Chugach Electric Association                | Depreciation   |
| 136. | 2012        | MA PUC              | DPU 12-25                          | Columbia Gas of Massachusetts               | Depreciation   |
| 137. | 2012        | TX PUC              | 40094                              | El Paso Electric Company                    | Depreciation   |
| 138. | 2012        | ID PUC              | IPC-E-12                           | Idaho Power Company                         | Depreciation   |
| 139. | 2012        | PA PUC              | R-2012-2290597                     | PPL Electric Utilities                      | Depreciation   |
| 140. | 2012        | PA PUC              | R-2012-2311725                     | Borough of Hanover – Bureau of Water        | Depreciation   |
| 141. | 2012        | KY PSC              | 2012-00222                         | Louisville Gas and Electric Company         | Depreciation   |
| 142. | 2012        | KY PSC              | 2012-00221                         | Kentucky Utilities Company                  | Depreciation   |
| 143. | 2012        | PA PUC              | R-2012-2285985                     | Peoples Natural Gas Company                 | Depreciation   |
| 144. | 2012        | DC PSC              | Case 1087                          | Potomac Electric Power Company              | Depreciation   |
| 145. | 2012        | OH PSC              | 12-1682-EL-AIR                     | Duke Energy Ohio (Electric)                 | Depreciation   |
| 146. | 2012        | OH PSC              | 12-1685-GA-AIR                     | Duke Energy Ohio (Gas)                      | Depreciation   |
| 147. | 2012        | PA PUC              | R-2012-2310366                     | City of Lancaster – Sewer Fund              | Depreciation   |
| 148. | 2012        | PA PUC              | R-2012-2321748                     | Columbia Gas of Pennsylvania                | Depreciation   |
| 149. | 2012        | FERC                | ER-12-2681-000                     | ITC Holdings                                | Depreciation   |
| 150. | 2012        | MO PSC              | ER-2012-0174                       | Kansas City Power and Light                 | Depreciation   |
| 151. | 2012        | MO PSC              | ER-2012-0175                       | KCPL Greater Missouri Operations Company    | Depreciation   |
| 152. | 2012        | MO PSC              | GO-2012-0363                       | Laclede Gas Company                         | Depreciation   |
| 153. | 2012        | MN PUC              | G007,001/D-12-533                  | Integrus – MN Energy Resource Group         | Depreciation   |
| 153. | 2012        | TX PUC              |                                    | Aqua Texas                                  | Depreciation   |
| 155. | 2012        | PA PUC              | 2012-2336379                       | York Water Company                          | Depreciation   |
| 156. | 2013        | NJ BPU              | ER12121071                         | PHI Service Company– Atlantic City Electric | Depreciation   |
| 157. | 2013        | KY PSC              | 2013-00167                         | Columbia Gas of Kentucky                    | Depreciation   |
| 158. | 2013        | VA St CC            | 2013-00020                         | Virginia Electric and Power Company         | Depreciation   |
| 159. | 2013        | IA Util Bd          | 2013-0004                          | MidAmerican Energy Corporation              | Depreciation   |
| 160. | 2013        | PA PUC              | 2013-2355276                       | Pennsylvania American Water Company         | Depreciation   |
| 161. | 2013        | NY PSC              | 13-E-0030, 13-G-0031,<br>13-S-0032 | Consolidated Edison of New York             | Depreciation   |
| 162. | 2013        | PA PUC              | 2013-2355886                       | Peoples TWP LLC                             | Depreciation   |
| 163. | 2013        | TN Reg Auth         | 12-0504                            | Tennessee American Water                    | Depreciation   |
| 164. | 2013        | ME PUC              | 2013-168                           | Central Maine Power Company                 | Depreciation   |

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| 165. | 2013        | DC PSC              | Case 1103         | PHI Service Company – PEPCO                | Depreciation   |
| 166. | 2013        | WY PSC              | 2003-ER-13        | Cheyenne Light, Fuel and Power Company     | Depreciation   |
| 167. | 2013        | FERC                | ER13- -0000       | Kentucky Utilities                         | Depreciation   |
| 168. | 2013        | FERC                | ER13- -0000       | MidAmerican Energy Company                 | Depreciation   |
| 169. | 2013        | FERC                | ER13- -0000       | PPL Utilities                              | Depreciation   |
| 170. | 2013        | PA PUC              | R-2013-2372129    | Duquesne Light Company                     | Depreciation   |
| 171. | 2013        | NJ BPU              | ER12111052        | Jersey Central Power and Light Company     | Depreciation   |
| 172. | 2013        | PA PUC              | R-2013-2390244    | Bethlehem, City of – Bureau of Water       | Depreciation   |
| 173. | 2013        | OK CC               | UM 1679           | Oklahoma, Public Service Company of        | Depreciation   |
| 174. | 2013        | IL CC               | 13-0500           | Nicor Gas Company                          | Depreciation   |
| 175. | 2013        | WY PSC              | 20000-427-EA-13   | PacifiCorp                                 | Depreciation   |
| 176. | 2013        | UT PSC              | 13-035-02         | PacifiCorp                                 | Depreciation   |
| 177. | 2013        | OR PUC              | UM 1647           | PacifiCorp                                 | Depreciation   |
| 178. | 2013        | PA PUC              | 2013-2350509      | Dubois, City of                            | Depreciation   |
| 179. | 2014        | IL CC               | 14-0224           | North Shore Gas Company                    | Depreciation   |
| 180. | 2014        | FERC                | ER14-             | Duquesne Light Company                     | Depreciation   |
| 181. | 2014        | SD PUC              | EL14-026          | Black Hills Power Company                  | Depreciation   |
| 182. | 2014        | WY PSC              | 20002-91-ER-14    | Black Hills Power Company                  | Depreciation   |
| 183. | 2014        | PA PUC              | 2014-2428304      | Borough of Hanover – Municipal Water Works | Depreciation   |
| 184. | 2014        | PA PUC              | 2014-2406274      | Columbia Gas of Pennsylvania               | Depreciation   |
| 185. | 2014        | IL CC               | 14-0225           | Peoples Gas Light and Coke Company         | Depreciation   |
| 186. | 2014        | MO PSC              | ER-2014-0258      | Ameren Missouri                            | Depreciation   |
| 187. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Service Company                | Depreciation   |
| 188. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Utility Holdings               | Depreciation   |
| 189. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Kansas Gas                     | Depreciation   |
| 190. | 2014        | PA PUC              | 2014-2418872      | Lancaster, City of – Bureau of Water       | Depreciation   |
| 191. | 2014        | WV PSC              | 14-0701-E-D       | First Energy – MonPower/PotomacEdison      | Depreciation   |
| 192. | 2014        | VA St CC            | PUC-2014-00045    | Aqua Virginia                              | Depreciation   |
| 193. | 2014        | VA St CC            | PUE-2013          | Virginia American Water Company            | Depreciation   |
| 194. | 2014        | OK CC               | PUD201400229      | Oklahoma Gas and Electric Company          | Depreciation   |
| 195. | 2014        | OR PUC              | UM1679            | Portland General Electric                  | Depreciation   |
| 196. | 2014        | IN URC              | Cause No. 44576   | Indianapolis Power & Light                 | Depreciation   |
| 197. | 2014        | MA DPU              | DPU. 14-150       | NSTAR Gas                                  | Depreciation   |
| 198. | 2014        | CT PURA             | 14-05-06          | Connecticut Light and Power                | Depreciation   |

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| 199. | 2014        | MO PSC              | ER-2014-0370                | Kansas City Power & Light                                     | Depreciation   |
| 200. | 2014        | KY PSC              | 2014-00371                  | Kentucky Utilities Company                                    | Depreciation   |
| 201. | 2014        | KY PSC              | 2014-00372                  | Louisville Gas and Electric Company                           | Depreciation   |
| 202. | 2015        | PA PUC              | R-2015-2462723              | United Water Pennsylvania Inc.                                | Depreciation   |
| 203. | 2015        | PA PUC              | R-2015-2468056              | NiSource - Columbia Gas of Pennsylvania                       | Depreciation   |
| 204. | 2015        | NY PSC              | 15-E-0283/15-G-0284         | New York State Electric and Gas Corporation                   | Depreciation   |
| 205. | 2015        | NY PSC              | 15-E-0285/15-G-0286         | Rochester Gas and Electric Corporation                        | Depreciation   |
| 206. | 2015        | MO PSC              | WR-2015-0301/SR-2015-0302   | Missouri American Water Company                               | Depreciation   |
| 207. | 2015        | OK CC               | PUD 201500208               | Oklahoma, Public Service Company of                           | Depreciation   |
| 208. | 2015        | WV PSC              | 15-0676-W-42T               | West Virginia American Water Company                          | Depreciation   |
| 209. | 2015        | PA PUC              | 2015-2469275                | PPL Electric Utilities  | Depreciation   |
| 210. | 2015        | IN URC              | Cause No. 44688             | Northern Indiana Public Service Company                       | Depreciation   |
| 211. | 2015        | OH PSC              | 14-1929-EL-RDR              | First Energy-Ohio Edison/Cleveland Electric/<br>Toledo Edison | Depreciation   |
| 212. | 2015        | NM PRC              | 15-00127-UT                 | El Paso Electric  | Depreciation   |
| 213. | 2015        | TX PUC              | PUC-44941; SOAH 473-15-5257 | El Paso Electric  | Depreciation   |
| 214. | 2015        | WI PSC              | 3270-DU-104                 | Madison Gas and Electric Company                              | Depreciation   |
| 215. | 2015        | OK CC               | PUD 201500273               | Oklahoma Gas and Electric                                     | Depreciation   |
| 216. | 2015        | KY PSC              | Doc. No. 2015-00418         | Kentucky American Water Company                               | Depreciation   |
| 217. | 2015        | NC UC               | Doc. No. G-5, Sub 565       | Public Service Company of North Carolina                      | Depreciation   |
| 218. | 2016        | WA UTC              | Docket UE-17                | Puget Sound Energy  | Depreciation   |
| 219. | 2016        | NY PSC              | Case No. 16-W-0130          | SUEZ Water New York, Inc.                                     | Depreciation   |
| 220. | 2016        | MO PSC              | ER-2016-0156                | KCPL – Greater Missouri                                       | Depreciation   |
| 221. | 2016        | WI PSC              |                             | Wisconsin Public Service Commission                           | Depreciation   |
| 222. | 2016        | KY PSC              | Case No. 2016-00026         | Kentucky Utilities Company                                    | Depreciation   |
| 223. | 2016        | KY PSC              | Case No. 2016-00027         | Louisville Gas and Electric Company                           | Depreciation   |
| 224. | 2016        | OH PUC              | Case No. 16-0907-WW-AIR     | Aqua Ohio   | Depreciation   |
| 225. | 2016        | MD PSC              | Case 9417                   | NiSource - Columbia Gas of Maryland                           | Depreciation   |
| 226. | 2016        | KY PSC              | 2016-00162                  | Columbia Gas of Kentucky                                      | Depreciation   |
| 227. | 2016        | DE PSC              | 16-0649                     | Delmarva Power and Light Company – Electric                   | Depreciation   |
| 228. | 2016        | DE PSC              | 16-0650                     | Delmarva Power and Light Company – Gas                        | Depreciation   |
| 229. | 2016        | NY PSC              | Case 16-G-0257              | National Fuel Gas Distribution Corp – NY Div                  | Depreciation   |
| 230. | 2016        | PA PUC              | R-2016-2537349              | Metropolitan Edison Company                                   | Depreciation   |
| 231. | 2016        | PA PUC              | R-2016-2537352              | Pennsylvania Electric Company                                 | Depreciation   |

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| 232. | 2016        | PA PUC              | R-2016-2537355              | Pennsylvania Power Company   | Depreciation   |
| 233. | 2016        | PA PUC              | R-2016-2537359              | West Penn Power Company  | Depreciation   |
| 234. | 2016        | PA PUC              | R-2016-2529660              | NiSource - Columbia Gas of PA  | Depreciation   |
| 235. | 2016        | KY PSC              | Case No. 2016-00063         | Kentucky Utilities / Louisville Gas & Electric Co                    | Depreciation   |
| 236. | 2016        | MO PSC              | ER-2016-0285                | KCPL Missouri  | Depreciation   |
| 237. | 2016        | AR PSC              | 16-052-U                    | Oklahoma Gas & Electric Co   | Depreciation   |
| 238. | 2016        | PSCW                | 6680-DU-104                 | Wisconsin Power and Light  | Depreciation   |
| 239. | 2016        | ID PUC              | IPC-E-16-23                 | Idaho Power Company  | Depreciation   |
| 240. | 2016        | OR PUC              | UM1801                      | Idaho Power Company  | Depreciation   |
| 241. | 2016        | ILL CC              | 16-                         | MidAmerican Energy Company   | Depreciation   |
| 242. | 2016        | KY PSC              | Case No. 2016-00370         | Kentucky Utilities Company   | Depreciation   |
| 243. | 2016        | KY PSC              | Case No. 2016-00371         | Louisville Gas and Electric Company                                  | Depreciation   |
| 244. | 2016        | IN URC              |                             | Indianapolis Power & Light   | Depreciation   |
| 245. | 2016        | AL RC               | U-16-081                    | Chugach Electric Association   | Depreciation   |
| 246. | 2017        | MA DPU              | D.P.U. 17-05                | NSTAR Electric Company and Western<br>Massachusetts Electric Company | Depreciation   |
| 247. | 2017        | TX PUC              | PUC-26831, SOAH 973-17-2686 | El Paso Electric Company   | Depreciation   |
| 248. | 2017        | WA UTC              | UE-17033 and UG-170034      | Puget Sound Energy   | Depreciation   |
| 249. | 2017        | OH PUC              | Case No. 17-0032-EL-AIR     | Duke Energy Ohio   | Depreciation   |
| 250. | 2017        | VA SCC              | Case No. PUE-2016-00413     | Virginia Natural Gas, Inc.   | Depreciation   |
| 251. | 2017        | OK CC               | Case No. PUD201700151       | Public Service Company of Oklahoma                                   | Depreciation   |
| 252. | 2017        | MD PSC              | Case No. 9447               | Columbia Gas of Maryland   | Depreciation   |
| 253. | 2017        | NC UC               | Docket No. E-2, Sub 1142    | Duke Energy Progress   | Depreciation   |
| 254. | 2017        | VA SCC              | Case No. PUR-2017-00090     | Dominion Virginia Electric and Power Company                         | Depreciation   |
| 255. | 2017        | FERC                | ER17-1162                   | MidAmerican Energy Company   | Depreciation   |
| 256. | 2017        | PA PUC              | R-2017-2595853              | Pennsylvania American Water Company                                  | Depreciation   |
| 257. | 2017        | OR PUC              | UM1809                      | Portland General Electric  | Depreciation   |
| 258. | 2017        | FERC                | ER17-217                    | Jersey Central Power & Light   | Depreciation   |
| 259. | 2017        | FERC                | ER17-211                    | Mid-Atlantic Interstate Transmission, LLC                            | Depreciation   |
| 260. | 2017        | MN PUC              | Docket No. G007/D-17-442    | Minnesota Energy Resources Corporation                               | Depreciation   |
| 261. | 2017        | IL CC               | Docket No. 17-0124          | Northern Illinois Gas Company  | Depreciation   |
| 262. | 2017        | OR PUC              | UM1808                      | Northwest Natural Gas Company  | Depreciation   |
| 263. | 2017        | NY PSC              | Case No. 17-W-0528          | SUEZ Water Owego-Nichols   | Depreciation   |
| 264. | 2017        | MO PSC              | GR-2017-0215                | Laclede Gas Company  | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

|      | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>          | <u>Client Utility</u>                         | <u>Subject</u> |
|------|-------------|---------------------|----------------------------|---|----------------|
| 265. | 2017        | MO PSC              | GR-2017-0216               | Missouri Gas Energy                           | Depreciation   |
| 266. | 2017        | ILL CC              | Docket No. 17-0337         | Illinois-American Water Company               | Depreciation   |
| 267. | 2017        | FERC                | Docket No. ER17-_____      | PPL Electric Utilities Corporation            | Depreciation   |
| 268. | 2017        | IN URC              | Cause No. 44988            | Northern Indiana Public Service Company       | Depreciation   |
| 269. | 2017        | NJ BPU              | BPU Docket No. WR17090985  | New Jersey American Water Company, Inc.       | Depreciation   |
| 270. | 2017        | RI PUC              | Docket No. 4800            | SUEZ Water Rhode Island                       | Depreciation   |
| 271. | 2017        | OK CC               | Cause No. PUD 201700496    | Oklahoma Gas and Electric Company             | Depreciation   |
| 272. | 2017        | NJ BPU              | ER18010029 & GR18010030    | Public Service Electric and Gas Company       | Depreciation   |
| 273. | 2017        | NC Util Com.        | Docket No. E-7, SUB 1146   | Duke Energy Carolinas, LLC                    | Depreciation   |
| 274. | 2017        | KY PSC              | Case No. 2017-00321        | Duke Energy Kentucky, Inc.                    | Depreciation   |
| 275. | 2017        | MA DPU              | D.P.U. 18-40               | Berkshire Gas Company                         | Depreciation   |
| 276. | 2018        | IN IUIC             | Cause No. 44992            | Indiana-American Water Company, Inc.          | Depreciation   |
| 277. | 2018        | IN IUIC             | Cause No. 45029            | Indianapolis Power and Light                  | Depreciation   |
| 278. | 2018        | NC Util Com.        | Docket No. W-218, Sub 497  | Aqua North Carolina, Inc.                     | Depreciation   |
| 279. | 2018        | PA PUC              | Docket No. R-2018-2647577  | NiSource - Columbia Gas of Pennsylvania, Inc. | Depreciation   |
| 280. | 2018        | OR PUC              | Docket UM 1933             | Avista Corporation                            | Depreciation   |
| 281. | 2018        | WA UTC              | Docket No. UE-108167       | Avista Corporation                            | Depreciation   |
| 282. | 2018        | ID PUC              | AVU-E-18-03, AVU-G-18-02   | Avista Corporation                            | Depreciation   |
| 283. | 2018        | IN URC              | Cause No. 45039            | Citizens Energy Group                         | Depreciation   |
| 284. | 2018        | FERC                | Docket No. ER18-_____      | Duke Energy Progress                          | Depreciation   |
| 285. | 2018        | PA PUC              | Docket No. R-2018-3000124  | Duquesne Light Company                        | Depreciation   |
| 286. | 2018        | MD PSC              | Case No. 948               | NiSource - Columbia Gas of Maryland           | Depreciation   |
| 287. | 2018        | MA DPU              | D.P.U. 18-45               | NiSource - Columbia Gas of Massachusetts      | Depreciation   |
| 288. | 2018        | OH PUC              | Case No. 18-0299-GA-ALT    | Vectren Energy Delivery of Ohio               | Depreciation   |
| 289. | 2018        | PA PUC              | Docket No. R-2018-3000834  | SUEZ Water Pennsylvania Inc.                  | Depreciation   |
| 290. | 2018        | MD PSC              | Case No. 9847              | Maryland-American Water Company               | Depreciation   |
| 291. | 2018        | PA PUC              | Docket No. R-2018-3000019  | The York Water Company                        | Depreciation   |
| 292. | 2018        | FERC                | Docket Nos. ER-18-2231-000 | Duke Energy Carolinas, LLC                    | Depreciation   |
| 293. | 2018        | KY PSC              | Case No. 2018-00261        | Duke Energy Kentucky, Inc.                    | Depreciation   |
| 294. | 2018        | WA UTC              | Docket No. UE-180778       | PacifiCorp                                    | Depreciation   |
| 295. | 2018        | UT PSC              | Docket No. 18-035-36       | PacifiCorp                                    | Depreciation   |
| 296. | 2018        | OR PUC              | Docket No. UM-1968         | PacifiCorp                                    | Depreciation   |
| 297. | 2018        | ID PUC              | Case No. PAC-E-18-08       | PacifiCorp                                    | Depreciation   |
| 298. | 2018        | WY PSC              | 20000-539-EA-18            | PacifiCorp                                    | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

|      | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>         | <u>Client Utility</u>                   | <u>Subject</u> |
|------|-------------|---------------------|---------------------------|---|----------------|
| 299. | 2018        | PA PUC              | Docket No. R-2018-3003068 | Aqua Pennsylvania, Inc.                 | Depreciation   |
| 300. | 2018        | IL CC               | Docket No. 18-1467        | Aqua Illinois, Inc.                     | Depreciation   |
| 301. | 2018        | KY PSC              | Case No. 2018-00294       | Louisville Gas & Electric Company       | Depreciation   |
| 302. | 2018        | KY PSC              | Case No. 2018-00295       | Kentucky Utilities Company              | Depreciation   |
| 303. | 2018        | IN URC              | Cause No. 45159           | Northern Indiana Public Service Company | Depreciation   |
| 304. | 2018        | VA SCC              |                           | Virginia American Water Company         | Depreciation   |



## APPENDIX B

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS DIVISION

## 2018 DEPRECIATION STUDY

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

*Prepared by:*



*Excellence Delivered **As Promised***

PEOPLES NATURAL GAS COMPANY LLC  
Pittsburgh, Pennsylvania

PEOPLES NATURAL GAS DIVISION

2018 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Harrisburg, Pennsylvania



**Gannett Fleming**

*Excellence Delivered **As Promised***

December 31, 2018

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

Ladies and Gentlemen:

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

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
Sr. Vice President

JJS:mle

063401.000

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## PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC  
DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

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

**DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2013 through 2017, beginning on beginning on III-2 through III-5.

PEOPLES NATURAL GAS COMPANY LLC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

|        | (1)   | (2)            | (3)                                    | (4)                       | (5)               | (6)                   | (7)=(6)/(3)  | (8)=(5)/(6)              |
|--------|---|----------------|--|---------------------------|-------------------|-----------------------|--------------|--------------------------|
|        | DEPRECIABLE GROUP                                 | SURVIVOR CURVE | ORIGINAL COST AS OF SEPTEMBER 30, 2018 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS   | ANNUAL ACCRUAL AMOUNT | RATE         | COMPOSITE REMAINING LIFE |
|        | DEPRECIABLE GAS PLANT                             |                |  |                           |                   |                       |              |                          |
|        | INTANGIBLE PLANT                                  |                |  |                           |                   |                       |              |                          |
| 303.00 | MISCELLANEOUS INTANGIBLE PLANT                    | 10-SQ          | 48,674,111.68                          | 29,217,781                | 19,456,330        | 4,870,482             | 10.01        | 4.0                      |
|        | SAP   | 5-SQ           | 24,303,841.71                          | 13,688,229                | 10,615,613        | 3,325,449             | 13.68        | 3.2                      |
|        | OTHER   |                |  |                           |                   |                       |              |                          |
|        | <b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>       |                | <b>72,977,953.39</b>                   | <b>42,906,010</b>         | <b>30,071,943</b> | <b>8,195,941</b>      | <b>11.23</b> | <b>3.7</b>               |
|        | PRODUCTION PLANT                                  |                |  |                           |                   |                       |              |                          |
| 325.11 | PRODUCING LANDS                                   | 75-R4          | 75,599.81                              | 11,862                    | 63,738            | 1,092                 | 1.44         | 58.4                     |
| 325.21 | PRODUCING LEASEHOLDS                              | 55-R1.5        | 10,015.91                              | (201,325)                 | 211,341           | 13,113                | 130.92       | 16.1                     |
| 325.31 | GAS RIGHTS  | 55-R2.5        | 9,119.74                               | 6,417                     | 2,703             | 75                    | 0.82         | 36.0                     |
| 325.31 | RIGHTS-OF-WAY                                     | 75-R2          | 1,345,527.98                           | 731,248                   | 614,280           | 13,621                | 1.01         | 45.1                     |
| 327.01 | FIELD COMPRESSOR STATION STRUCTURES               | 43-S0          | 2,011,191.21                           | 1,152,816                 | 858,375           | 36,150                | 1.80         | 23.7                     |
| 328.00 | FIELD MEASURING AND REGULATING STATION STRUCTURES | 28-R1          | 45,916.03                              | 42,374                    | 3,542             | 1,051                 | 2.29         | 3.4                      |
| 329.01 | OTHER STRUCTURES                                  | *              | 1,925,964.59                           | 857,248                   | 1,068,717         | 31,562                | 1.64         | 33.9                     |
| 330.01 | PRODUCING GAS WELLS - WELL CONSTRUCTION           | 30-L0.5        | 9,221.39                               | (598)                     | 9,819             | 1,875                 | 20.33        | 5.24                     |
| 331.02 | PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE       | 25-L1.5        | 2,984.12                               | 135,196                   | (132,211)         | 0                     | -            | -                        |
| 332.01 | FIELD LINES                                       | 65-R1          | 35,556,826.76                          | 18,300,825                | 17,256,002        | 462,763               | 1.30         | 37.3                     |
| 333.01 | FIELD COMPRESSOR STATION EQUIPMENT                | 40-S1          | 27,935,684.04                          | 12,511,858                | 15,423,826        | 674,680               | 2.42         | 22.9                     |
|        | FIELD MEASURING AND REGULATING STATION EQUIPMENT  |                |  |                           |                   |                       |              |                          |
| 334.11 | METERS - PURCHASED GAS                            | 20-L2          | 22,279.13                              | 18,266                    | 4,013             | 903                   | 4.05         | 4.4                      |
| 334.12 | OTHER EQUIPMENT - PURCHASED GAS                   | 19-L0          | 941,168.21                             | 486,895                   | 454,274           | 72,192                | 7.67         | 6.3                      |
| 334.42 | OTHER EQUIPMENT - FREE GAS                        | 45-R1.5        | 208,711.82                             | 103,493                   | 105,219           | 3,988                 | 1.91         | 26.4                     |
| 334.61 | METERS - COMPANY WELLS                            | 14-L2.5        | 73.96                                  | 20                        | 54                | 13                    | 17.58        | 4.2                      |
| 334.62 | OTHER EQUIPMENT - COMPANY WELLS                   | 18-R0.5        | 376,025.03                             | 375,502                   | 2,523             | 254                   | 0.07         | 9.9                      |
| 335.02 | DRILLING AND CLEANING EQUIPMENT                   | 9-L0.5         | 18,641.92                              | 18,642                    | 0                 | 0                     | -            | -                        |
| 337.00 | OTHER EQUIPMENT                                   | 22-L1          | 104,774.68                             | 56,957                    | 45,818            | 4,587                 | 4.38         | 10.0                     |
|        | <b>TOTAL PRODUCTION PLANT</b>                     |                | <b>70,601,726.33</b>                   | <b>34,609,695</b>         | <b>35,992,033</b> | <b>1,317,919</b>      | <b>1.87</b>  | <b>27.3</b>              |
|        | UNDERGROUND STORAGE PLANT                         |                |  |                           |                   |                       |              |                          |
| 350.11 | LAND - GAS  | 50-L4          | 13,083.77                              | (58,197)                  | 71,280            | 3,695                 | 28.24        | 19.3                     |
| 350.21 | RIGHTS-OF-WAY                                     | 65-R2.5        | 46,800.39                              | 22,711                    | 24,089            | 1,177                 | 1.17         | 44.1                     |
| 351.00 | STRUCTURES AND IMPROVEMENTS                       | 60-R2          | 1,765,993.58                           | 1,112,098                 | 653,896           | 17,111                | 0.97         | 38.2                     |
| 352.01 | WELLS - CONSTRUCTION                              | 50-R1.5        | 782,685.48                             | 816,529                   | (33,844)          | 0                     | -            | -                        |
| 352.02 | WELLS - EQUIPMENT                                 | 55-R2          | 264,609.93                             | 390,698                   | (126,089)         | 0                     | -            | -                        |
| 352.11 | LEASEHOLDS  | 55-R3          | 161,936.70                             | 287,565                   | (125,628)         | 0                     | -            | -                        |
| 352.12 | STORAGE RIGHTS                                    | 60-L4          | 20,734.05                              | (104,885)                 | 125,619           | 7,449                 | 35.93        | 16.9                     |
| 352.21 | RESERVOIRS  | 46-SQ          | 433,138.50                             | 127,148                   | 305,990           | 9,641                 | 2.23         | 31.7                     |
| 353.01 | NON-RECOVERABLE NATURAL GAS                       | 37-SQ          | 205,250.77                             | 205,251                   | 0                 | 0                     | -            | -                        |
| 353.01 | LINES   | 50-R2          | 2,134,446.85                           | 1,218,303                 | 916,144           | 28,331                | 1.33         | 32.3                     |
| 354.01 | COMPRESSOR STATION EQUIPMENT                      | 45-R1.5        | 7,574,440.99                           | 1,764,107                 | 5,810,334         | 226,608               | 3.02         | 25.4                     |
| 355.00 | MEASURING AND REGULATING EQUIPMENT                | 55-R3          | 75,749.16                              | 76,419                    | (670)             | 0                     | -            | -                        |
| 357.01 | OTHER EQUIPMENT                                   | 30-S1          | 30,183.87                              | 32,159                    | (1,975)           | 0                     | -            | -                        |
|        | <b>TOTAL UNDERGROUND STORAGE PLANT</b>            |                | <b>13,509,054.04</b>                   | <b>5,889,907</b>          | <b>7,619,146</b>  | <b>285,381</b>        | <b>2.19</b>  | <b>25.8</b>              |



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

|                                    | (1)  | (2)            | (3)                                    | (4)                       | (5)                | (6)                   | (7)=(6)/(3)  | (8)=(5)/(6)              |
|------------------------------------|--|----------------|--|---------------------------|--------------------|-----------------------|--------------|--------------------------|
|                                    | DEPRECIABLE GROUP                                      | SURVIVOR CURVE | ORIGINAL COST AS OF SEPTEMBER 30, 2018 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS    | ANNUAL ACCRUAL AMOUNT | RATE         | COMPOSITE REMAINING LIFE |
| <b>TRANSMISSION PLANT</b>          |  |                |  |                           |                    |                       |              |                          |
| 365.21                             | RIGHTS-OF-WAY  | 75-R4          | 2,287,747.01                           | 1,158,908                 | 1,128,839          | 24,107                | 1.05         | 46.8                     |
| 366.02                             | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 50-R2          | 1,505,535.77                           | 685,000                   | 820,536            | 24,904                | 1.65         | 32.9                     |
| 366.03                             | STRUCTURES AND IMPROVEMENTS - OTHER                    | 40-R2.5        | 49,995.58                              | (123,733)                 | 173,728            | 51,320                | 102.65       | 3.4                      |
| 367.01                             | MAINS  | 80-R2          | 116,147,754.67                         | 40,683,775                | 75,463,979         | 1,438,868             | 1.24         | 52.4                     |
| 369.00                             | MEASURING AND REGULATING STATION EQUIPMENT             | 43-L0.5        | 27,562,080.18                          | 7,311,291                 | 20,250,799         | 871,150               | 3.16         | 23.2                     |
| 371.01                             | OTHER EQUIPMENT  | 28-R1          | 2,484,885.60                           | 691,740                   | 1,793,146          | 113,287               | 4.56         | 15.8                     |
|                                    | <b>TOTAL TRANSMISSION PLANT</b>                        |                | <b>150,038,008.81</b>                  | <b>50,406,982</b>         | <b>99,631,027</b>  | <b>2,523,636</b>      | <b>1.68</b>  | <b>39.5</b>              |
| <b>DISTRIBUTION PLANT</b>          |  |                |  |                           |                    |                       |              |                          |
| 374.04                             | RIGHTS-OF-WAY  | 75-R4          | 3,966,262.62                           | 1,439,647                 | 2,526,616          | 50,620                | 1.28         | 49.9                     |
| <b>STRUCTURES AND IMPROVEMENTS</b> |  |                |  |                           |                    |                       |              |                          |
| 375.01                             | MEASURING AND REGULATING STATION - GENERAL             | 65-R2          | 2,218,997.35                           | 999,456                   | 1,219,541          | 31,496                | 1.42         | 38.7                     |
| 375.02                             | MEASURING AND REGULATING STATION - INDUSTRIAL          | 55-S0.5        | 112,047.64                             | 65,200                    | 46,848             | 1,546                 | 1.38         | 30.3                     |
| 375.32                             | OTHER STRUCTURES                                       |                | 20,167,360.59                          | 16,004,853                | 4,162,508          | 400,671               | 1.99         | 10.4                     |
| <b>MAINS</b>                       |  |                |  |                           |                    |                       |              |                          |
| 376.01                             | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL   | 80-R2.5        | 657,165,116.42                         | 187,027,658               | 470,137,459        | 8,652,120             | 1.32         | 54.3                     |
| 378.01                             | SERVICES   | 50-R1          | 34,584,533.25                          | 14,958,918                | 19,625,616         | 695,462               | 2.01         | 28.2                     |
| 380.01                             | METERS   | 48-R2          | 249,159,040.83                         | 112,274,096               | 136,884,945        | 4,729,973             | 1.90         | 28.9                     |
| 381.01                             | METER INSTALLATIONS                                    | 30-S0.5        | 50,605,238.89                          | 13,099,793                | 37,505,446         | 2,100,197             | 4.15         | 17.9                     |
| 382.01                             | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  | 45-R2.5        | 57,383,682.00                          | 24,194,189                | 33,189,493         | 1,232,191             | 2.15         | 25.9                     |
| 385.01                             | OTHER PROPERTY ON CUSTOMER PREMISES                    | 50-O1          | 9,691,561.54                           | 4,137,051                 | 5,554,511          | 222,410               | 2.29         | 25.0                     |
| 386.01                             | OTHER EQUIPMENT  | 20-S2.5        | 77,719.81                              | 73,550                    | 4,170              | 1,094                 | 1.41         | 3.8                      |
| 387.01                             |  | 28-R1.5        | 8,244,630.18                           | 2,617,670                 | 5,626,960          | 344,068               | 4.17         | 16.4                     |
|                                    | <b>TOTAL DISTRIBUTION PLANT</b>                        |                | <b>1,093,376,191.12</b>                | <b>376,892,079</b>        | <b>716,484,113</b> | <b>18,481,848</b>     | <b>1.69</b>  | <b>38.8</b>              |
| <b>GENERAL PLANT</b>               |  |                |  |                           |                    |                       |              |                          |
| 389.03                             | RIGHTS-OF-WAY - COMMUNICATION                          | 70-R3          | 33,156.59                              | 24,795                    | 8,364              | 248                   | 0.75         | 33.7                     |
| 390.05                             | STRUCTURES AND IMPROVEMENTS                            | 60-R2.5        | 4,854,044.76                           | 1,666,688                 | 3,187,357          | 70,313                | 1.45         | 45.3                     |
| 391.01                             | OFFICE FURNITURE AND EQUIPMENT - FURNITURE             | 20-SQ          | 1,009,655.05                           | (119,083)                 | 1,128,738          | 81,954                | 8.12         | 13.8                     |
| 391.02                             | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS             | 5-SQ           | 5,818,145.26                           | 1,380,115                 | 4,438,030          | 2,026,384             | 34.86        | 2.2                      |
| 391.03                             | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT             | 15-SQ          | 502,972.82                             | (189,282)                 | 692,255            | 79,672                | 15.84        | 8.7                      |
| 391.04                             | OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS           | 20-SQ          | 9,942.78                               | 9,524                     | 419                | 0                     | 0.00         | 0.0                      |
| 392.11                             | TRANSPORTATION EQUIPMENT - AUTOMOBILES                 | 5.5-L3         | 75,830.47                              | 60,677                    | 15,153             | 11,692                | 15.42        | 1.3                      |
| 392.21                             | TRANSPORTATION EQUIPMENT - TRUCKS                      | 12-L2          | 34,399,584.07                          | 13,049,166                | 21,350,418         | 3,157,620             | 9.18         | 6.8                      |
| 392.31                             | TRANSPORTATION EQUIPMENT - TRAILERS                    | 17-L1.5        | 1,617,904.44                           | 491,671                   | 1,126,234          | 117,916               | 7.29         | 9.6                      |
| 392.51                             | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS              | 13-S0          | 6,344.73                               | 5,002                     | 1,343              | 325                   | 5.12         | 4.1                      |
| 394.00                             | TOOLS, SHOP AND GARAGE EQUIPMENT                       | 25-SQ          | 500,786.39                             | 301,041                   | 199,746            | 17,902                | 3.57         | 11.2                     |
| 394.03                             | DUAL FUEL STATIONS                                     | 15-SQ          | 500,853.37                             | 30,904                    | 469,950            | 34,757                | 6.94         | 13.5                     |
| 396.01                             | POWER OPERATED EQUIPMENT                               | 15-L2          | 9,097,636.67                           | 3,074,503                 | 6,023,134          | 715,065               | 7.86         | 8.4                      |
| 397.05                             | COMMUNICATION EQUIPMENT - RADIO                        | 10-SQ          | 1,263,974.13                           | 816,275                   | 447,699            | 126,487               | 10.01        | 3.5                      |
| 397.10                             | COMMUNICATION EQUIPMENT - TELEPHONE                    | 15-SQ          | 10,732,720.48                          | 3,867,814                 | 6,864,907          | 746,597               | 6.96         | 9.2                      |
| 398.01                             | MISCELLANEOUS EQUIPMENT                                | 15-SQ          | 182,722.54                             | 132,722                   | 50,000             | 17,311                | 9.47         | 2.9                      |
|                                    | <b>TOTAL GENERAL PLANT</b>                             |                | <b>70,606,286.55</b>                   | <b>24,602,533</b>         | <b>46,003,757</b>  | <b>7,206,243</b>      | <b>10.21</b> | <b>6.4</b>               |
|                                    | <b>TOTAL DEPRECIABLE GAS PLANT</b>                     |                | <b>1,471,109,220.24</b>                | <b>535,307,205</b>        | <b>935,802,019</b> | <b>36,000,968</b>     | <b>2.58</b>  | <b>24.6</b>              |

PEOPLES NATURAL GAS COMPANY LLC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

|        | DEPRECIABLE GROUP<br>(1)              | SURVIVOR<br>CURVE<br>(2) | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2018<br>(3) | BOOK<br>DEPRECIATION<br>RESERVE<br>(4) | FUTURE<br>ACCRUALS<br>(5) | CALCULATED<br>ANNUAL ACCRUAL<br>AMOUNT<br>(6) | RATE<br>(7)=(6)/(3) | COMPOSITE<br>REMAINING<br>LIFE<br>(8)=(5)/(6) |
|--------|---------------------------------------|--------------------------|---|--|---------------------------|---|---------------------|---|
|        | <b>NONDEPRECIABLE GAS PLANT</b>       |                          |   |  |                           |   |                     |   |
| 325.51 | OTHER LAND AND LAND RIGHTS            |                          | 37,291.78   | 930                                    |                           |   |                     |   |
| 350.12 | LAND - OTHER                          |                          | 3,740.07  |  |                           |   |                     |   |
| 365.11 | LAND                                  |                          | 192,965.82  |  |                           |   |                     |   |
| 374.01 | LAND AND LAND RIGHTS - LAND           |                          | 631,576.91  | (892)                                  |                           |   |                     |   |
| 389.01 | LAND AND LAND RIGHTS - LAND           |                          | 51,726.52   |  |                           |   |                     |   |
|        | <b>TOTAL NONDEPRECIABLE GAS PLANT</b> |                          | <b>917,301.10</b>                                   | <b>38</b>                              |                           |   |                     |   |
|        | <b>TOTAL GAS PLANT</b>                |                          | <b>1,472,026,521.34</b>                             | <b>535,307,243</b>                     |                           |   |                     |   |

\* LIFE SPANS AND 90-R1 INTERIM SURVIVOR CURVE USED FOR MAJOR STRUCTURES.  
60-R2.5 USED AS SURVIVOR CURVE FOR MINOR STRUCTURES.

PEOPLES NATURAL GAS COMPANY LLC

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

| ACCOUNT<br>(1) | 2013                    |                           | 2014                    |                           | 2015                    |                           | 2016                    |                           | 2017                     |                            | NET<br>SALVAGE<br>(12) | SALVAGE<br>ACCRUAL<br>(13)=(12)/5 |
|----------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|------------------------|-----------------------------------|
|                | GROSS<br>SALVAGE<br>(2) | COST OF<br>REMOVAL<br>(3) | GROSS<br>SALVAGE<br>(4) | COST OF<br>REMOVAL<br>(5) | GROSS<br>SALVAGE<br>(6) | COST OF<br>REMOVAL<br>(7) | GROSS<br>SALVAGE<br>(8) | COST OF<br>REMOVAL<br>(9) | GROSS<br>SALVAGE<br>(10) | COST OF<br>REMOVAL<br>(11) |                        |                                   |
| 325.01         |                         |                           |                         |                           | 86                      |                           |                         |                           |                          |                            | (86)                   | (17)                              |
| 332.01         | 5,003                   | 110,287                   |                         | 18,235                    | 9,941                   | 34,453                    |                         | 38,120                    |                          |                            | (206,034)              | (41,207)                          |
| 333.01         |                         |                           |                         | 931                       |                         |                           |                         |                           | 3,551                    |                            | (3,457)                | (691)                             |
| 334.12         |                         |                           |                         |                           |                         | 2,021                     |                         | 6,076                     |                          |                            | (2,021)                | (404)                             |
| 353.01         | 21,545                  | 52,404                    | 46,546                  | 198,481                   | 2,034                   | 14,791                    |                         | 1,860                     |                          |                            | (18,685)               | (3,737)                           |
| 354.01         |                         | 4,428                     | 8,246                   | 4,372                     | 7,942                   |                           |                         |                           |                          |                            | (182,794)              | (36,559)                          |
| 367.01         |                         | 16,814                    |                         | 25,309                    |                         | 1,170                     |                         | 67,743                    |                          |                            | (8,496)                | (1,659)                           |
| 369.00         |                         |                           |                         | 1,334                     |                         |                           |                         |                           |                          |                            | (111,036)              | (22,207)                          |
| 371.01         | 27,420                  |                           |                         |                           |                         |                           |                         |                           |                          |                            | (1,334)                | (267)                             |
| 374.01         |                         |                           |                         |                           |                         |                           |                         |                           |                          |                            | 27,420                 | 5,484                             |
| 374.04         |                         |                           |                         |                           |                         | 2,030                     |                         |                           |                          |                            | 2,030                  | 406                               |
| 375.32         |                         |                           |                         | 4,559                     |                         |                           |                         |                           |                          |                            | (4,559)                | (912)                             |
| 376.01         | 1,189                   | 744,765                   | (438)                   | 1,032,664                 | 1,821                   | 1,341,209                 | 7,119                   | 1,611,578                 | 6,894                    | 1,611,578                  | (5,861,496)            | (1,172,299)                       |
| 378.01         |                         | 4,250                     |                         | 2,888                     |                         |                           |                         | 76,459                    |                          |                            | (63,597)               | (16,719)                          |
| 380.01         |                         | 999,799                   |                         | 1,400,631                 |                         | 1,562,682                 |                         | 1,758,644                 |                          |                            | (7,634,954)            | (1,526,991)                       |
| 381.01         |                         | 1,038                     |                         |                           |                         |                           |                         |                           |                          |                            | (1,038)                | (208)                             |
| 382.01         |                         | 537,363                   |                         | 153,160                   |                         | 169,096                   |                         | 87,696                    |                          |                            | (1,075,720)            | (215,144)                         |
| 385.01         |                         | 1,346                     |                         |                           |                         | 1,047                     |                         |                           |                          |                            | (2,392)                | (478)                             |
| 392.11         | 395                     |                           | 732                     |                           | 2,167                   |                           |                         |                           | 3,907                    |                            | 7,200                  | 1,440                             |
| 392.21         | 200,409                 |                           | 112,451                 |                           | 162,013                 |                           |                         |                           | 195,521                  |                            | 749,208                | 149,842                           |
| 392.31         | 6,505                   |                           | 4,832                   |                           | 1,460                   |                           |                         |                           | 9,637                    |                            | 22,434                 | 4,487                             |
| 396.01         |                         |                           | 91,328                  |                           | 30,635                  |                           |                         |                           | 4,295                    |                            | 126,258                | 25,252                            |
| 397.10         | 1,500                   |                           |                         |                           | 25,640                  |                           |                         |                           | 5,540                    |                            | 32,680                 | 6,536                             |
| <b>TOTAL</b>   | <b>263,966</b>          | <b>2,472,496</b>          | <b>263,697</b>          | <b>2,842,566</b>          | <b>223,736</b>          | <b>3,094,037</b>          | <b>87,963</b>           | <b>3,241,900</b>          | <b>229,344</b>           | <b>3,648,176</b>           | <b>(14,230,468)</b>    | <b>(2,846,092)</b>                |

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## PART II. DETAILED DEPRECIATION CALCULATIONS

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES NATURAL GAS COMPANY LLC

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

| YEAR<br>INST<br>(1) | ORIGINAL<br>COST<br>(2) | ACCRUED<br>DEPRECIATION<br>(3) | AMOUNT |     | CUMULATIVE<br>AMOUNT<br>(5) | DEPRECIATED ORIGINAL COST       |
|---------------------|-------------------------|--------------------------------|--------|-----|-----------------------------|---------------------------------|
|                     |                         |                                | (2)    | (3) |                             | PCT OF<br>COL 4<br>TOTAL<br>(6) |
| 1874                | 5                       | 5                              |        |     |                             | 0.0                             |
| 1875                | 12,105                  | 12,105                         |        |     |                             | 0.0                             |
| 1876                | 935                     | 934                            |        | 1   | 1                           | 0.0                             |
| 1877                | 121                     | 121                            |        |     | 1                           | 0.0                             |
| 1881                | 12                      | 12                             |        |     | 1                           | 0.0                             |
| 1885                | 30,083                  | 30,083                         |        |     | 1                           | 0.0                             |
| 1886                | 5,017                   | 5,016                          |        | 1   | 2                           | 0.0                             |
| 1887                | 16,144                  | 16,144                         |        |     | 2                           | 0.0                             |
| 1888                | 16,289                  | 16,289                         |        |     | 2                           | 0.0                             |
| 1889                | 26,762                  | 26,763                         |        | 1-  | 1                           | 0.0                             |
| 1890                | 47,405                  | 47,405                         |        |     | 1                           | 0.0                             |
| 1891                | 54,761                  | 54,762                         |        | 1-  |                             | 0.0                             |
| 1892                | 14,877                  | 14,876                         |        | 1   | 1                           | 0.0                             |
| 1893                | 21,169                  | 21,169                         |        |     | 1                           | 0.0                             |
| 1894                | 27,842                  | 27,842                         |        |     | 1                           | 0.0                             |
| 1895                | 9,406                   | 9,406                          |        |     | 1                           | 0.0                             |
| 1896                | 40,106                  | 40,106                         |        |     | 1                           | 0.0                             |
| 1897                | 24,998                  | 24,999                         |        | 1-  |                             | 0.0                             |
| 1898                | 33,266                  | 33,267                         |        | 1-  | 1-                          | 0.0                             |
| 1899                | 97,248                  | 97,249                         |        | 1-  | 2-                          | 0.0                             |
| 1900                | 175,488                 | 175,488                        |        |     | 2-                          | 0.0                             |
| 1901                | 68,418                  | 68,419                         |        | 1-  | 3-                          | 0.0                             |
| 1902                | 314,265                 | 314,266                        |        | 1-  | 4-                          | 0.0                             |
| 1903                | 239,136                 | 239,135                        |        | 1   | 3-                          | 0.0                             |
| 1904                | 109,231                 | 109,231                        |        |     | 3-                          | 0.0                             |
| 1905                | 165,603                 | 165,603                        |        |     | 3-                          | 0.0                             |
| 1906                | 138,116                 | 138,116                        |        |     | 3-                          | 0.0                             |
| 1907                | 144,573                 | 144,573                        |        |     | 3-                          | 0.0                             |
| 1908                | 164,357                 | 164,356                        |        | 1   | 2-                          | 0.0                             |
| 1909                | 63,053                  | 61,359                         | 1,694  |     | 1,692                       | 0.0                             |
| 1910                | 85,451                  | 85,453                         |        | 2-  | 1,690                       | 0.0                             |
| 1911                | 40,336                  | 40,335                         |        | 1   | 1,691                       | 0.0                             |
| 1912                | 65,283                  | 65,284                         |        | 1-  | 1,690                       | 0.0                             |
| 1913                | 231,845                 | 231,843                        |        | 2   | 1,692                       | 0.0                             |
| 1914                | 241,094                 | 241,094                        |        |     | 1,692                       | 0.0                             |
| 1915                | 88,337                  | 87,433                         |        | 904 | 2,596                       | 0.0                             |
| 1916                | 73,542                  | 73,542                         |        |     | 2,596                       | 0.0                             |
| 1917                | 119,590                 | 119,591                        |        | 1-  | 2,595                       | 0.0                             |
| 1918                | 78,719                  | 78,718                         |        | 1   | 2,596                       | 0.0                             |
| 1919                | 76,030                  | 74,030                         | 2,000  |     | 4,596                       | 0.0                             |
| 1920                | 54,614                  | 54,613                         |        | 1   | 4,597                       | 0.0                             |
| 1921                | 113,352                 | 106,556                        | 6,796  |     | 11,393                      | 0.0                             |
| 1922                | 156,675                 | 156,675                        |        |     | 11,393                      | 0.0                             |
| 1923                | 104,483                 | 104,484                        |        | 1-  | 11,392                      | 0.0                             |
| 1924                | 225,804                 | 225,797                        |        | 7   | 11,399                      | 0.0                             |
| 1925                | 328,902                 | 328,901                        |        | 1   | 11,400                      | 0.0                             |

PEOPLES NATURAL GAS COMPANY LLC

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

| YEAR<br>INST<br>(1) | ORIGINAL<br>COST<br>(2) | ACCRUED<br>DEPRECIATION<br>(3) | AMOUNT |           | DEPRECIATED ORIGINAL COST<br>CUMULATIVE<br>AMOUNT<br>(5) | PCT OF<br>COL 4<br>TOTAL<br>(6) |
|---------------------|-------------------------|--------------------------------|--------|-----------|--|---------------------------------|
|                     |                         |                                | (2)    | (3)       |  |                                 |
| 1926                | 161,533                 | 161,531                        |        | 2         | 11,402   | 0.0                             |
| 1927                | 257,845                 | 257,828                        |        | 17        | 11,419   | 0.0                             |
| 1928                | 185,442                 | 185,411                        |        | 31        | 11,450   | 0.0                             |
| 1929                | 170,698                 | 170,453                        |        | 245       | 11,695   | 0.0                             |
| 1930                | 264,095                 | 262,776                        |        | 1,319     | 13,014   | 0.0                             |
| 1931                | 174,888                 | 171,686                        |        | 3,202     | 16,216   | 0.0                             |
| 1932                | 124,032                 | 121,975                        |        | 2,057     | 18,273   | 0.0                             |
| 1933                | 61,979                  | 60,919                         |        | 1,060     | 19,333   | 0.0                             |
| 1934                | 40,204                  | 39,249                         |        | 955       | 20,288   | 0.0                             |
| 1935                | 58,412                  | 56,518                         |        | 1,894     | 22,182   | 0.0                             |
| 1936                | 90,111                  | 87,342                         |        | 2,769     | 24,951   | 0.0                             |
| 1937                | 198,242                 | 188,568                        |        | 9,674     | 34,625   | 0.0                             |
| 1938                | 147,315                 | 140,555                        |        | 6,760     | 41,385   | 0.0                             |
| 1939                | 393,359                 | 375,684                        |        | 17,675    | 59,060   | 0.0                             |
| 1940                | 360,387                 | 338,401                        |        | 21,986    | 81,046   | 0.0                             |
| 1941                | 679,909                 | 629,742                        |        | 50,167    | 131,213  | 0.0                             |
| 1942                | 346,445                 | 326,415                        |        | 20,030    | 151,243  | 0.0                             |
| 1943                | 259,991                 | 248,027                        |        | 11,964    | 163,207  | 0.0                             |
| 1944                | 369,636                 | 333,511                        |        | 36,125    | 199,332  | 0.0                             |
| 1945                | 268,521                 | 245,982                        |        | 22,539    | 221,871  | 0.0                             |
| 1946                | 417,080                 | 375,660                        |        | 41,420    | 263,291  | 0.0                             |
| 1947                | 621,614                 | 560,679                        |        | 60,935    | 324,226  | 0.0                             |
| 1948                | 1,453,743               | 1,283,818                      |        | 169,925   | 494,151  | 0.1                             |
| 1949                | 2,381,211               | 2,090,170                      |        | 291,041   | 785,192  | 0.1                             |
| 1950                | 2,807,200               | 2,590,940                      |        | 216,260   | 1,001,452  | 0.1                             |
| 1951                | 2,041,281               | 1,740,031                      |        | 301,250   | 1,302,702  | 0.1                             |
| 1952                | 3,905,035               | 3,332,320                      |        | 572,715   | 1,875,417  | 0.2                             |
| 1953                | 3,271,726               | 2,748,573                      |        | 523,153   | 2,398,570  | 0.3                             |
| 1954                | 1,764,562               | 1,467,638                      |        | 296,924   | 2,695,494  | 0.3                             |
| 1955                | 2,750,786               | 2,252,162                      |        | 498,624   | 3,194,118  | 0.3                             |
| 1956                | 2,773,955               | 2,246,079                      |        | 527,876   | 3,721,994  | 0.4                             |
| 1957                | 3,720,166               | 2,993,065                      |        | 727,101   | 4,449,095  | 0.5                             |
| 1958                | 3,920,344               | 3,076,541                      |        | 843,803   | 5,292,898  | 0.6                             |
| 1959                | 3,903,573               | 3,044,550                      |        | 859,023   | 6,151,921  | 0.7                             |
| 1960                | 3,943,266               | 3,152,727                      |        | 790,539   | 6,942,460  | 0.7                             |
| 1961                | 5,153,267               | 4,110,115                      |        | 1,043,152 | 7,985,612  | 0.9                             |
| 1962                | 4,649,254               | 3,642,421                      |        | 1,006,833 | 8,992,445  | 1.0                             |
| 1963                | 4,714,185               | 3,763,528                      |        | 950,657   | 9,943,102  | 1.1                             |
| 1964                | 4,316,012               | 3,347,794                      |        | 968,218   | 10,911,320   | 1.2                             |
| 1965                | 4,391,158               | 3,306,937                      |        | 1,084,221 | 11,995,541   | 1.3                             |
| 1966                | 5,380,153               | 4,053,387                      |        | 1,326,766 | 13,322,307   | 1.4                             |
| 1967                | 5,731,821               | 4,140,909                      |        | 1,590,912 | 14,913,219   | 1.6                             |
| 1968                | 7,360,979               | 5,308,725                      |        | 2,052,254 | 16,965,473   | 1.8                             |
| 1969                | 6,584,828               | 4,695,571                      |        | 1,889,257 | 18,854,730   | 2.0                             |
| 1970                | 4,819,568               | 3,509,344                      |        | 1,310,224 | 20,164,954   | 2.2                             |
| 1971                | 6,722,105               | 4,781,465                      |        | 1,940,640 | 22,105,594   | 2.4                             |

PEOPLES NATURAL GAS COMPANY LLC

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

| YEAR<br>INST<br>(1) | ORIGINAL<br>COST<br>(2) | ACCRUED<br>DEPRECIATION<br>(3) | AMOUNT      |     | CUMULATIVE<br>AMOUNT<br>(5) | DEPRECIATED ORIGINAL COST<br>PCT OF<br>COL 4<br>TOTAL<br>(6) |
|---------------------|-------------------------|--------------------------------|-------------|-----|-----------------------------|--|
|                     |                         |                                | (2)         | (3) |                             |  |
| 1972                | 10,107,798              | 6,791,606                      | 3,316,192   |     | 25,421,786                  | 2.7  |
| 1973                | 8,659,894               | 5,813,075                      | 2,846,819   |     | 28,268,605                  | 3.0  |
| 1974                | 8,050,086               | 5,505,365                      | 2,544,721   |     | 30,813,326                  | 3.3  |
| 1975                | 5,495,155               | 3,771,067                      | 1,724,088   |     | 32,537,414                  | 3.5  |
| 1976                | 4,869,868               | 3,358,797                      | 1,511,071   |     | 34,048,485                  | 3.6  |
| 1977                | 9,772,094               | 6,484,021                      | 3,288,073   |     | 37,336,558                  | 4.0  |
| 1978                | 11,189,675              | 7,217,022                      | 3,972,653   |     | 41,309,211                  | 4.4  |
| 1979                | 12,810,590              | 8,166,568                      | 4,644,022   |     | 45,953,233                  | 4.9  |
| 1980                | 8,343,324               | 5,206,626                      | 3,136,698   |     | 49,089,931                  | 5.2  |
| 1981                | 11,586,473              | 7,094,556                      | 4,491,917   |     | 53,581,848                  | 5.7  |
| 1982                | 10,662,279              | 6,478,404                      | 4,183,875   |     | 57,765,723                  | 6.2  |
| 1983                | 8,392,928               | 5,950,284                      | 2,442,644   |     | 60,208,367                  | 6.4  |
| 1984                | 11,155,978              | 7,598,120                      | 3,557,858   |     | 63,766,225                  | 6.8  |
| 1985                | 12,807,230              | 8,510,012                      | 4,297,218   |     | 68,063,443                  | 7.3  |
| 1986                | 14,087,993              | 8,989,366                      | 5,098,627   |     | 73,162,070                  | 7.8  |
| 1987                | 14,093,853              | 8,986,162                      | 5,107,691   |     | 78,269,761                  | 8.4  |
| 1988                | 17,624,646              | 10,790,250                     | 6,834,396   |     | 85,104,157                  | 9.1  |
| 1989                | 20,570,115              | 12,121,340                     | 8,448,775   |     | 93,552,932                  | 10.0   |
| 1990                | 20,192,065              | 11,509,631                     | 8,682,434   |     | 102,235,366                 | 10.9   |
| 1991                | 21,514,987              | 11,929,439                     | 9,585,548   |     | 111,820,914                 | 11.9   |
| 1992                | 21,464,236              | 11,445,585                     | 10,018,651  |     | 121,839,565                 | 13.0   |
| 1993                | 21,178,278              | 11,094,931                     | 10,083,347  |     | 131,922,912                 | 14.1   |
| 1994                | 24,524,031              | 12,526,062                     | 11,997,969  |     | 143,920,881                 | 15.4   |
| 1995                | 25,912,996              | 13,390,781                     | 12,522,215  |     | 156,443,096                 | 16.7   |
| 1996                | 21,379,297              | 10,319,611                     | 11,059,686  |     | 167,502,782                 | 17.9   |
| 1997                | 27,263,565              | 12,712,392                     | 14,551,173  |     | 182,053,955                 | 19.5   |
| 1998                | 16,712,209              | 8,452,785                      | 8,259,424   |     | 190,313,379                 | 20.3   |
| 1999                | 20,360,121              | 9,843,451                      | 10,516,670  |     | 200,830,049                 | 21.5   |
| 2000                | 17,656,969              | 7,321,791                      | 10,335,178  |     | 211,165,227                 | 22.6   |
| 2001                | 18,760,670              | 7,513,059                      | 11,247,611  |     | 222,412,838                 | 23.8   |
| 2002                | 33,841,278              | 14,025,300                     | 19,815,978  |     | 242,228,816                 | 25.9   |
| 2003                | 28,861,758              | 10,751,114                     | 18,110,644  |     | 260,339,460                 | 27.8   |
| 2004                | 33,241,797              | 11,538,431                     | 21,703,366  |     | 282,042,826                 | 30.1   |
| 2005                | 37,415,408              | 11,378,157                     | 26,037,251  |     | 308,080,077                 | 32.9   |
| 2006                | 35,104,921              | 10,949,711                     | 24,155,210  |     | 332,235,287                 | 35.5   |
| 2007                | 29,940,358              | 8,827,292                      | 21,113,066  |     | 353,348,353                 | 37.8   |
| 2008                | 28,868,700              | 8,181,806                      | 20,686,894  |     | 374,035,247                 | 40.0   |
| 2009                | 29,523,790              | 7,482,593                      | 22,041,197  |     | 396,076,444                 | 42.3   |
| 2010                | 36,636,102              | 8,070,565                      | 28,565,537  |     | 424,641,981                 | 45.4   |
| 2011                | 80,818,629              | 34,588,271                     | 46,230,358  |     | 470,872,339                 | 50.3   |
| 2012                | 88,477,371              | 17,162,874                     | 71,314,497  |     | 542,186,836                 | 57.9   |
| 2013                | 49,849,126              | 13,903,095                     | 35,946,031  |     | 578,132,867                 | 61.8   |
| 2014                | 55,894,784              | 10,244,660                     | 45,650,124  |     | 623,782,991                 | 66.7   |
| 2015                | 63,212,401              | 8,967,561                      | 54,244,840  |     | 678,027,831                 | 72.5   |
| 2016                | 71,643,644              | 8,188,933                      | 63,454,711  |     | 741,482,542                 | 79.2   |
| 2017                | 115,575,460             | 6,652,770                      | 108,922,690 |     | 850,405,232                 | 90.9   |



PEOPLES NATURAL GAS COMPANY LLC

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

| YEAR<br>INST<br>(1) | ORIGINAL<br>COST<br>(2) | ACCRUED<br>DEPRECIATION<br>(3) | AMOUNT      |     | DEPRECIATED ORIGINAL COST<br>CUMULATIVE<br>AMOUNT<br>(5) | PCT OF<br>COL 4<br>TOTAL<br>(6) |
|---------------------|-------------------------|--------------------------------|-------------|-----|--|---------------------------------|
|                     |                         |                                | (2)         | (3) |  |                                 |
| 2018                | 86,747,524              | 1,350,739                      | 85,396,785  |     | 935,802,017  | 100.0                           |
| SUBTOTAL            | 1,471,109,218           | 535,307,201                    | 935,802,017 |     |  |                                 |
| NONDEPRECIABLE      | 917,301                 | 38                             | 917,263     |     |  |                                 |
| TOTAL               | 1,472,026,519           | 535,307,239                    | 936,719,280 |     |  |                                 |

**UTILITY PLANT IN SERVICE**

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SAP  |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. 10-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 2011   | 30,340,728.18           | 21,997,028                   | 21,989,807                    | 8,350,921                      | 2.75                | 3,036,699                |
| 2012   | 3,575,806.18            | 2,234,879                    | 2,234,145                     | 1,341,661                      | 3.75                | 357,776                  |
| 2013   | 158,350.06              | 83,134                       | 83,107                        | 75,243                         | 4.75                | 15,841                   |
| 2014   | 4,827,074.27            | 2,051,507                    | 2,050,834                     | 2,776,241                      | 5.75                | 482,825                  |
| 2015   | 6,922,317.29            | 2,249,753                    | 2,249,014                     | 4,673,303                      | 6.75                | 692,341                  |
| 2016   | 2,548,454.25            | 573,402                      | 573,214                       | 1,975,240                      | 7.75                | 254,870                  |
| 2017   | 301,381.45              | 37,673                       | 37,661                        | 263,721                        | 8.75                | 30,140                   |
|  | 48,674,111.68           | 29,227,376                   | 29,217,781                    | 19,456,330                     |                     | 4,870,492                |
| OTHER  |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. 5-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| 2013   | 7,247,671.14            | 7,247,671                    | 7,247,671                     |                                |                     |                          |
| 2014   | 1,777,828.95            | 1,511,155                    | 1,510,101                     | 267,728                        | 0.75                | 267,728                  |
| 2015   | 1,608,049.25            | 1,045,232                    | 1,044,503                     | 563,546                        | 1.75                | 322,026                  |
| 2016   | 5,415,791.79            | 2,437,106                    | 2,435,406                     | 2,980,386                      | 2.75                | 1,083,777                |
| 2017   | 4,756,990.81            | 1,189,248                    | 1,188,418                     | 3,568,572                      | 3.75                | 951,619                  |
| 2018   | 3,497,509.77            | 262,313                      | 262,130                       | 3,235,380                      | 4.62                | 700,299                  |
|  | 24,303,841.71           | 13,692,725                   | 13,688,229                    | 10,615,613                     |                     | 3,325,449                |
|  | 72,977,953.39           | 42,920,101                   | 42,906,010                    | 30,071,943                     |                     | 8,195,941                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.7 11.23                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.11 PRODUCING LANDS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| 1954   | 662.55                  | 511                          | 457                           | 206                            | 17.17               | 12                       |
| 1983   | 5,657.27                | 2,752                        | 2,459                         | 3,198                          | 37.22               | 86                       |
| 2008   | 69,279.99               | 10,011                       | 8,946                         | 60,334                         | 60.67               | 994                      |
|  | 75,599.81               | 13,274                       | 11,862                        | 63,738                         |                     | 1,092                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 58.4 1.44                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.21 PRODUCING LEASEHOLDS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| 1890                          | 13.00                   | 13                           | 13                            |                                |                     |                          |
| 1897                          | 620.75                  | 621                          | 621                           |                                |                     |                          |
| 1901                          | 339.97                  | 340                          | 340                           |                                |                     |                          |
| 1909                          | 45.50                   | 45                           | 1,649-                        | 1,694                          | 0.44                | 1,694                    |
| 1915                          | 25.11                   | 24                           | 879-                          | 904                            | 2.43                | 372                      |
| 1917                          | 2.75                    | 3                            | 3                             |                                |                     |                          |
| 1919                          | 56.45                   | 53                           | 1,943-                        | 1,999                          | 3.66                | 546                      |
| 1931                          | 44.62                   | 39                           | 1,430-                        | 1,475                          | 6.52                | 226                      |
| 1937                          | 39.01                   | 33                           | 1,210-                        | 1,249                          | 8.16                | 153                      |
| 1941                          | 194.18                  | 161                          | 5,902-                        | 6,096                          | 9.34                | 653                      |
| 1943                          | 58.38                   | 48                           | 1,759-                        | 1,817                          | 9.95                | 183                      |
| 1946                          | 4.87                    | 4                            | 147-                          | 152                            | 10.90               | 14                       |
| 1947                          | 22.60                   | 18                           | 660-                          | 683                            | 11.23               | 61                       |
| 1948                          | 100.00                  | 79                           | 2,896-                        | 2,996                          | 11.57               | 259                      |
| 1950                          | 70.00                   | 54                           | 1,979-                        | 2,049                          | 12.26               | 167                      |
| 1955                          | 8.17                    | 6                            | 220-                          | 228                            | 14.13               | 16                       |
| 1956                          | 95.00                   | 70                           | 2,566-                        | 2,661                          | 14.52               | 183                      |
| 1957                          | 187.00                  | 136                          | 4,985-                        | 5,172                          | 14.93               | 346                      |
| 1958                          | 235.50                  | 170                          | 6,231-                        | 6,466                          | 15.35               | 421                      |
| 1959                          | 50.00                   | 36                           | 1,320-                        | 1,370                          | 15.77               | 87                       |
| 1960                          | 81.57                   | 58                           | 2,126-                        | 2,208                          | 16.20               | 136                      |
| 1961                          | 330.41                  | 230                          | 8,431-                        | 8,761                          | 16.65               | 526                      |
| 1965                          | 50.50                   | 33                           | 1,210-                        | 1,260                          | 18.52               | 68                       |
| 1966                          | 37.55                   | 25                           | 916-                          | 954                            | 19.01               | 50                       |
| 1968                          | 218.17                  | 139                          | 5,095-                        | 5,313                          | 20.02               | 265                      |
| 1970                          | 23.61                   | 15                           | 550-                          | 574                            | 21.07               | 27                       |
| 1971                          | 728.26                  | 442                          | 16,202-                       | 16,930                         | 21.61               | 783                      |
| 1972                          | 2,601.99                | 1,554                        | 56,963-                       | 59,565                         | 22.15               | 2,689                    |
| 1973                          | 116.76                  | 69                           | 2,529-                        | 2,646                          | 22.71               | 117                      |
| 1974                          | 969.05                  | 559                          | 20,490-                       | 21,459                         | 23.27               | 922                      |
| 1975                          | 72.25                   | 41                           | 1,503-                        | 1,575                          | 23.85               | 66                       |
| 1977                          | 1,441.00                | 785                          | 28,775-                       | 30,216                         | 25.02               | 1,208                    |
| 1978                          | 765.00                  | 409                          | 14,992-                       | 15,757                         | 25.62               | 615                      |
| 1979                          | 82.70                   | 43                           | 1,576-                        | 1,659                          | 26.23               | 63                       |
| 1980                          | 91.23                   | 47                           | 1,723-                        | 1,814                          | 26.85               | 68                       |
| 1982                          | 193.00                  | 94                           | 3,445-                        | 3,638                          | 28.11               | 129                      |
|                               | 10,015.91               | 6,496                        | 201,325-                      | 211,341                        |                     | 13,113                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 130.92

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.31 GAS RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5                                |                         |                              |                               |                                |                     |                          |
| 2005   | 9,119.74                | 2,453                        | 6,417                         | 2,703                          | 36.01               | 75                       |
|  | 9,119.74                | 2,453                        | 6,417                         | 2,703                          |                     | 75                       |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 36.0                | 0.82                     |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| 1875                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1888                        | 137.42                  | 133                          | 137                           |                                |                     |                          |
| 1889                        | 130.52                  | 126                          | 131                           |                                |                     |                          |
| 1890                        | 1,873.28                | 1,801                        | 1,873                         |                                |                     |                          |
| 1891                        | 1,372.99                | 1,315                        | 1,373                         |                                |                     |                          |
| 1892                        | 924.40                  | 882                          | 924                           |                                |                     |                          |
| 1893                        | 699.05                  | 664                          | 699                           |                                |                     |                          |
| 1894                        | 3,023.40                | 2,862                        | 3,023                         |                                |                     |                          |
| 1895                        | 218.54                  | 206                          | 219                           |                                |                     |                          |
| 1896                        | 1,259.83                | 1,183                        | 1,260                         |                                |                     |                          |
| 1897                        | 1,642.16                | 1,536                        | 1,642                         |                                |                     |                          |
| 1898                        | 1,409.64                | 1,313                        | 1,410                         |                                |                     |                          |
| 1899                        | 2,897.90                | 2,688                        | 2,898                         |                                |                     |                          |
| 1900                        | 2,874.97                | 2,656                        | 2,875                         |                                |                     |                          |
| 1901                        | 4,910.61                | 4,518                        | 4,911                         |                                |                     |                          |
| 1902                        | 3,826.54                | 3,506                        | 3,827                         |                                |                     |                          |
| 1903                        | 6,653.82                | 6,070                        | 6,654                         |                                |                     |                          |
| 1904                        | 5,317.94                | 4,831                        | 5,318                         |                                |                     |                          |
| 1905                        | 8,938.72                | 8,085                        | 8,939                         |                                |                     |                          |
| 1906                        | 6,632.72                | 5,974                        | 6,633                         |                                |                     |                          |
| 1907                        | 4,784.95                | 4,291                        | 4,785                         |                                |                     |                          |
| 1908                        | 2,094.39                | 1,870                        | 2,094                         |                                |                     |                          |
| 1909                        | 5,744.13                | 5,106                        | 5,744                         |                                |                     |                          |
| 1910                        | 3,274.80                | 2,898                        | 3,275                         |                                |                     |                          |
| 1911                        | 2,494.44                | 2,198                        | 2,494                         |                                |                     |                          |
| 1912                        | 5,070.22                | 4,448                        | 5,070                         |                                |                     |                          |
| 1913                        | 3,904.07                | 3,409                        | 3,904                         |                                |                     |                          |
| 1914                        | 4,100.44                | 3,564                        | 4,100                         |                                |                     |                          |
| 1915                        | 3,021.22                | 2,614                        | 3,021                         |                                |                     |                          |
| 1916                        | 9,123.07                | 7,857                        | 9,123                         |                                |                     |                          |
| 1917                        | 10,424.57               | 8,935                        | 10,425                        |                                |                     |                          |
| 1918                        | 5,566.65                | 4,748                        | 5,567                         |                                |                     |                          |
| 1919                        | 9,748.32                | 8,273                        | 9,748                         |                                |                     |                          |
| 1920                        | 7,978.90                | 6,738                        | 7,979                         |                                |                     |                          |
| 1921                        | 9,874.37                | 8,296                        | 9,874                         |                                |                     |                          |
| 1922                        | 13,323.29               | 11,137                       | 13,323                        |                                |                     |                          |
| 1923                        | 12,530.40               | 10,419                       | 12,530                        |                                |                     |                          |
| 1924                        | 23,943.35               | 19,799                       | 23,943                        |                                |                     |                          |
| 1925                        | 11,047.27               | 9,085                        | 11,047                        |                                |                     |                          |
| 1926                        | 9,729.11                | 7,956                        | 9,729                         |                                |                     |                          |
| 1927                        | 11,181.74               | 9,092                        | 11,171                        | 11                             | 14.02               | 1                        |
| 1928                        | 3,817.49                | 3,086                        | 3,792                         | 25                             | 14.38               | 2                        |
| 1929                        | 3,225.93                | 2,591                        | 3,184                         | 42                             | 14.75               | 3                        |
| 1930                        | 7,517.74                | 6,002                        | 7,375                         | 143                            | 15.12               | 9                        |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| 1931                        | 362.17                  | 287                          | 353                           | 9                              | 15.50               | 1                        |
| 1932                        | 551.05                  | 434                          | 533                           | 18                             | 15.89               | 1                        |
| 1933                        | 526.41                  | 412                          | 506                           | 20                             | 16.28               | 1                        |
| 1934                        | 177.53                  | 138                          | 170                           | 8                              | 16.68               |                          |
| 1935                        | 1,203.89                | 930                          | 1,143                         | 61                             | 17.09               | 4                        |
| 1936                        | 3,095.27                | 2,373                        | 2,916                         | 179                            | 17.51               | 10                       |
| 1937                        | 604.58                  | 460                          | 565                           | 40                             | 17.93               | 2                        |
| 1938                        | 307.56                  | 232                          | 285                           | 23                             | 18.36               | 1                        |
| 1939                        | 2,685.56                | 2,012                        | 2,472                         | 214                            | 18.80               | 11                       |
| 1940                        | 3,275.25                | 2,435                        | 2,992                         | 283                            | 19.24               | 15                       |
| 1941                        | 4,531.03                | 3,341                        | 4,105                         | 426                            | 19.70               | 22                       |
| 1942                        | 8,454.29                | 6,182                        | 7,596                         | 858                            | 20.16               | 43                       |
| 1943                        | 7,386.78                | 5,355                        | 6,580                         | 807                            | 20.63               | 39                       |
| 1944                        | 6,208.20                | 4,461                        | 5,481                         | 727                            | 21.11               | 34                       |
| 1945                        | 3,789.42                | 2,699                        | 3,316                         | 473                            | 21.59               | 22                       |
| 1946                        | 3,848.61                | 2,715                        | 3,336                         | 513                            | 22.09               | 23                       |
| 1947                        | 1,636.97                | 1,144                        | 1,406                         | 231                            | 22.59               | 10                       |
| 1948                        | 1,999.47                | 1,384                        | 1,701                         | 298                            | 23.10               | 13                       |
| 1949                        | 1,908.12                | 1,307                        | 1,606                         | 302                            | 23.61               | 13                       |
| 1950                        | 1,033.21                | 701                          | 861                           | 172                            | 24.14               | 7                        |
| 1951                        | 6,743.01                | 4,525                        | 5,560                         | 1,183                          | 24.67               | 48                       |
| 1952                        | 5,227.54                | 3,470                        | 4,264                         | 964                            | 25.21               | 38                       |
| 1953                        | 3,419.00                | 2,245                        | 2,758                         | 661                            | 25.76               | 26                       |
| 1954                        | 3,778.59                | 2,453                        | 3,014                         | 765                            | 26.32               | 29                       |
| 1955                        | 3,145.08                | 2,018                        | 2,480                         | 665                            | 26.88               | 25                       |
| 1956                        | 13,423.75               | 8,511                        | 10,458                        | 2,966                          | 27.45               | 108                      |
| 1957                        | 5,910.34                | 3,701                        | 4,547                         | 1,363                          | 28.03               | 49                       |
| 1958                        | 7,746.35                | 4,790                        | 5,886                         | 1,860                          | 28.62               | 65                       |
| 1959                        | 8,067.42                | 4,924                        | 6,050                         | 2,017                          | 29.22               | 69                       |
| 1960                        | 3,263.45                | 1,966                        | 2,416                         | 847                            | 29.82               | 28                       |
| 1961                        | 4,069.92                | 2,419                        | 2,972                         | 1,098                          | 30.43               | 36                       |
| 1962                        | 4,953.12                | 2,903                        | 3,567                         | 1,386                          | 31.04               | 45                       |
| 1963                        | 5,947.65                | 3,436                        | 4,222                         | 1,726                          | 31.67               | 54                       |
| 1964                        | 7,158.88                | 4,076                        | 5,008                         | 2,151                          | 32.30               | 67                       |
| 1965                        | 5,139.21                | 2,882                        | 3,541                         | 1,598                          | 32.94               | 49                       |
| 1966                        | 11,000.62               | 6,075                        | 7,464                         | 3,537                          | 33.58               | 105                      |
| 1967                        | 3,281.05                | 1,784                        | 2,192                         | 1,089                          | 34.23               | 32                       |
| 1968                        | 3,247.97                | 1,737                        | 2,134                         | 1,114                          | 34.89               | 32                       |
| 1969                        | 1,748.77                | 920                          | 1,130                         | 619                            | 35.55               | 17                       |
| 1970                        | 25,785.75               | 13,329                       | 16,378                        | 9,408                          | 36.23               | 260                      |
| 1971                        | 14,661.48               | 7,448                        | 9,151                         | 5,510                          | 36.90               | 149                      |
| 1972                        | 26,967.16               | 13,451                       | 16,527                        | 10,440                         | 37.59               | 278                      |
| 1973                        | 20,782.53               | 10,175                       | 12,502                        | 8,281                          | 38.28               | 216                      |
| 1974                        | 8,790.60                | 4,222                        | 5,188                         | 3,603                          | 38.98               | 92                       |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| 1975                        | 15,199.23               | 7,158                        | 8,795                         | 6,404                          | 39.68               | 161                      |
| 1976                        | 21,289.09               | 9,824                        | 12,071                        | 9,218                          | 40.39               | 228                      |
| 1977                        | 9,240.93                | 4,177                        | 5,132                         | 4,109                          | 41.10               | 100                      |
| 1978                        | 11,792.29               | 5,215                        | 6,408                         | 5,384                          | 41.83               | 129                      |
| 1979                        | 16,398.83               | 7,095                        | 8,718                         | 7,681                          | 42.55               | 181                      |
| 1980                        | 6,879.19                | 2,909                        | 3,574                         | 3,305                          | 43.29               | 76                       |
| 1981                        | 16,165.23               | 6,677                        | 8,204                         | 7,961                          | 44.02               | 181                      |
| 1982                        | 7,867.22                | 3,171                        | 3,896                         | 3,971                          | 44.77               | 89                       |
| 1983                        | 6,037.90                | 2,873                        | 3,530                         | 2,508                          | 38.82               | 65                       |
| 1984                        | 60,874.97               | 28,356                       | 34,842                        | 26,033                         | 39.28               | 663                      |
| 1985                        | 7,583.55                | 3,454                        | 4,244                         | 3,340                          | 39.74               | 84                       |
| 1986                        | 4,519.01                | 2,011                        | 2,471                         | 2,048                          | 40.22               | 51                       |
| 1987                        | 4,705.24                | 2,044                        | 2,512                         | 2,193                          | 40.69               | 54                       |
| 1988                        | 5,240.06                | 2,203                        | 2,707                         | 2,533                          | 41.69               | 61                       |
| 1989                        | 3,667.04                | 1,502                        | 1,846                         | 1,821                          | 42.18               | 43                       |
| 1990                        | 977.52                  | 389                          | 478                           | 500                            | 42.67               | 12                       |
| 1992                        | 1,501.64                | 564                          | 693                           | 809                            | 43.68               | 19                       |
| 1993                        | 5,226.75                | 1,900                        | 2,335                         | 2,892                          | 44.19               | 65                       |
| 1994                        | 6,585.53                | 2,315                        | 2,844                         | 3,742                          | 44.72               | 84                       |
| 1995                        | 5,379.78                | 1,826                        | 2,244                         | 3,136                          | 45.25               | 69                       |
| 1996                        | 12,628.22               | 4,131                        | 5,076                         | 7,552                          | 45.78               | 165                      |
| 1997                        | 7,451.30                | 2,343                        | 2,879                         | 4,572                          | 46.32               | 99                       |
| 1998                        | 3,484.33                | 1,051                        | 1,291                         | 2,193                          | 46.87               | 47                       |
| 2000                        | 16,002.37               | 4,410                        | 5,419                         | 10,583                         | 47.97               | 221                      |
| 2001                        | 26,595.59               | 6,973                        | 8,568                         | 18,028                         | 48.54               | 371                      |
| 2002                        | 309,217.69              | 76,872                       | 94,453                        | 214,765                        | 49.11               | 4,373                    |
| 2003                        | 155,944.14              | 36,616                       | 44,990                        | 110,954                        | 49.69               | 2,233                    |
| 2004                        | 61,643.30               | 13,703                       | 16,837                        | 44,806                         | 49.85               | 899                      |
| 2005                        | 20.27                   | 4                            | 5                             | 15                             | 50.45               |                          |
| 2006                        | 25,903.77               | 5,015                        | 6,162                         | 19,742                         | 51.04               | 387                      |
| 2007                        | 586.03                  | 105                          | 129                           | 457                            | 51.25               | 9                        |
| 2008                        | 12,048.26               | 1,988                        | 2,443                         | 9,605                          | 51.86               | 185                      |
| 2009                        | 193.20                  | 29                           | 36                            | 157                            | 52.10               | 3                        |
| 2015                        | 567.59                  | 33                           | 40                            | 527                            | 52.93               | 10                       |
|                             | 1,345,527.98            | 606,160                      | 731,248                       | 614,280                        |                     | 13,621                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.1 1.01

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-S0 |                         |                              |                               |                                |                     |                          |
| 1910                        | 74.04                   | 74                           | 74                            |                                |                     |                          |
| 1944                        | 26.10                   | 23                           | 26                            |                                |                     |                          |
| 1945                        | 62.03                   | 55                           | 62                            |                                |                     |                          |
| 1947                        | 109.05                  | 95                           | 109                           |                                |                     |                          |
| 1952                        | 6,242.77                | 5,164                        | 6,243                         |                                |                     |                          |
| 1953                        | 10,362.44               | 8,478                        | 10,362                        |                                |                     |                          |
| 1955                        | 1,509.02                | 1,207                        | 1,509                         |                                |                     |                          |
| 1956                        | 25,047.82               | 19,800                       | 25,048                        |                                |                     |                          |
| 1957                        | 1,353.14                | 1,057                        | 1,353                         |                                |                     |                          |
| 1958                        | 1,163.20                | 898                          | 1,163                         |                                |                     |                          |
| 1959                        | 13.86                   | 11                           | 14                            |                                |                     |                          |
| 1960                        | 603.38                  | 454                          | 603                           |                                |                     |                          |
| 1962                        | 2,155.40                | 1,582                        | 2,155                         |                                |                     |                          |
| 1963                        | 1,076.80                | 780                          | 1,073                         | 4                              | 11.84               |                          |
| 1964                        | 43,478.50               | 31,082                       | 42,751                        | 728                            | 12.26               | 59                       |
| 1967                        | 3,177.91                | 2,179                        | 2,997                         | 181                            | 13.51               | 13                       |
| 1968                        | 5,768.79                | 3,899                        | 5,363                         | 406                            | 13.94               | 29                       |
| 1970                        | 217.34                  | 143                          | 197                           | 20                             | 14.79               | 1                        |
| 1971                        | 2,247.45                | 1,451                        | 1,996                         | 251                            | 15.23               | 16                       |
| 1972                        | 3,121.79                | 1,985                        | 2,730                         | 392                            | 15.66               | 25                       |
| 1973                        | 786.18                  | 492                          | 677                           | 109                            | 16.10               | 7                        |
| 1974                        | 139,894.30              | 86,084                       | 118,402                       | 21,492                         | 16.54               | 1,299                    |
| 1975                        | 564.07                  | 341                          | 469                           | 95                             | 16.98               | 6                        |
| 1976                        | 705.18                  | 419                          | 576                           | 129                            | 17.43               | 7                        |
| 1977                        | 3,035.23                | 1,773                        | 2,439                         | 596                            | 17.88               | 33                       |
| 1978                        | 6,870.73                | 3,940                        | 5,419                         | 1,452                          | 18.34               | 79                       |
| 1980                        | 11,213.10               | 6,191                        | 8,515                         | 2,698                          | 19.26               | 140                      |
| 1982                        | 703.50                  | 373                          | 513                           | 190                            | 20.20               | 9                        |
| 1985                        | 16,464.19               | 10,619                       | 14,606                        | 1,858                          | 18.30               | 102                      |
| 1987                        | 2,626.40                | 1,633                        | 2,246                         | 380                            | 19.00               | 20                       |
| 1988                        | 1,274.00                | 778                          | 1,070                         | 204                            | 19.26               | 11                       |
| 1989                        | 13,495.02               | 8,052                        | 11,075                        | 2,420                          | 19.77               | 122                      |
| 1990                        | 5,069.43                | 2,965                        | 4,078                         | 991                            | 20.06               | 49                       |
| 1992                        | 24,427.69               | 13,658                       | 18,785                        | 5,643                          | 20.70               | 273                      |
| 1994                        | 42,278.62               | 22,556                       | 31,024                        | 11,255                         | 21.20               | 531                      |
| 1995                        | 118,256.75              | 61,316                       | 84,335                        | 33,922                         | 21.59               | 1,571                    |
| 1997                        | 5,432.04                | 2,667                        | 3,668                         | 1,764                          | 22.04               | 80                       |
| 1998                        | 178,335.03              | 84,495                       | 116,216                       | 62,119                         | 22.49               | 2,762                    |
| 1999                        | 23,739.45               | 10,877                       | 14,960                        | 8,779                          | 22.76               | 386                      |
| 2002                        | 509,007.60              | 207,624                      | 285,571                       | 223,437                        | 23.59               | 9,472                    |
| 2003                        | 89,764.12               | 35,044                       | 48,200                        | 41,564                         | 23.81               | 1,746                    |
| 2004                        | 63,989.80               | 23,798                       | 32,732                        | 31,258                         | 24.07               | 1,299                    |
| 2005                        | 70,222.38               | 24,746                       | 34,036                        | 36,186                         | 24.35               | 1,486                    |
| 2006                        | 87,641.30               | 29,202                       | 40,165                        | 47,476                         | 24.51               | 1,937                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-S0                                  |                         |                              |                               |                                |                     |                          |
| 2007   | 34,945.30               | 10,889                       | 14,977                        | 19,968                         | 24.85               | 804                      |
| 2008   | 198,192.10              | 57,496                       | 79,082                        | 119,110                        | 25.08               | 4,749                    |
| 2009   | 16,530.68               | 4,434                        | 6,099                         | 10,432                         | 25.23               | 413                      |
| 2011   | 193,874.87              | 42,594                       | 58,585                        | 135,290                        | 25.75               | 5,254                    |
| 2014   | 44,041.32               | 6,157                        | 8,468                         | 35,573                         | 26.15               | 1,360                    |
|  | 2,011,191.21            | 841,630                      | 1,152,816                     | 858,375                        |                     | 36,150                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 23.7 1.80                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 28-R1 |                         |                              |                               |                                |                     |                          |
| 1926                        | 26.31                   | 26                           | 26                            |                                |                     |                          |
| 1931                        | 218.45                  | 218                          | 218                           |                                |                     |                          |
| 1933                        | 44.94                   | 45                           | 45                            |                                |                     |                          |
| 1936                        | 36.04                   | 36                           | 36                            |                                |                     |                          |
| 1937                        | 295.27                  | 295                          | 295                           |                                |                     |                          |
| 1939                        | 100.05                  | 100                          | 100                           |                                |                     |                          |
| 1940                        | 905.55                  | 906                          | 906                           |                                |                     |                          |
| 1941                        | 898.87                  | 899                          | 899                           |                                |                     |                          |
| 1942                        | 629.69                  | 630                          | 630                           |                                |                     |                          |
| 1943                        | 208.50                  | 208                          | 208                           |                                |                     |                          |
| 1944                        | 261.20                  | 261                          | 261                           |                                |                     |                          |
| 1945                        | 125.19                  | 125                          | 125                           |                                |                     |                          |
| 1946                        | 797.60                  | 798                          | 798                           |                                |                     |                          |
| 1947                        | 727.01                  | 727                          | 727                           |                                |                     |                          |
| 1948                        | 1,216.34                | 1,216                        | 1,216                         |                                |                     |                          |
| 1949                        | 1,134.41                | 1,134                        | 1,134                         |                                |                     |                          |
| 1950                        | 567.10                  | 567                          | 567                           |                                |                     |                          |
| 1951                        | 499.97                  | 500                          | 500                           |                                |                     |                          |
| 1952                        | 1,053.47                | 1,053                        | 1,053                         |                                |                     |                          |
| 1953                        | 1,069.33                | 1,069                        | 1,069                         |                                |                     |                          |
| 1954                        | 633.57                  | 634                          | 634                           |                                |                     |                          |
| 1955                        | 741.69                  | 742                          | 742                           |                                |                     |                          |
| 1956                        | 1,395.06                | 1,395                        | 1,395                         |                                |                     |                          |
| 1957                        | 2,346.89                | 2,347                        | 2,347                         |                                |                     |                          |
| 1958                        | 2,015.25                | 2,015                        | 2,015                         |                                |                     |                          |
| 1959                        | 2,655.50                | 2,656                        | 2,656                         |                                |                     |                          |
| 1960                        | 2,182.53                | 2,183                        | 2,183                         |                                |                     |                          |
| 1961                        | 2,127.47                | 2,127                        | 2,127                         |                                |                     |                          |
| 1962                        | 1,145.33                | 1,145                        | 1,145                         |                                |                     |                          |
| 1963                        | 1,628.35                | 1,609                        | 1,535                         | 93                             | 0.34                | 93                       |
| 1964                        | 2,502.74                | 2,443                        | 2,331                         | 172                            | 0.67                | 172                      |
| 1965                        | 1,078.35                | 1,039                        | 991                           | 87                             | 1.01                | 86                       |
| 1966                        | 1,242.59                | 1,183                        | 1,129                         | 114                            | 1.34                | 85                       |
| 1967                        | 770.93                  | 725                          | 692                           | 79                             | 1.67                | 47                       |
| 1968                        | 1,348.74                | 1,254                        | 1,196                         | 153                            | 1.97                | 78                       |
| 1969                        | 2,554.28                | 2,347                        | 2,239                         | 315                            | 2.27                | 139                      |
| 1970                        | 834.67                  | 758                          | 723                           | 112                            | 2.56                | 44                       |
| 1971                        | 553.75                  | 497                          | 474                           | 80                             | 2.86                | 28                       |
| 1972                        | 351.57                  | 312                          | 298                           | 54                             | 3.17                | 17                       |
| 1975                        | 750.11                  | 639                          | 610                           | 140                            | 4.13                | 34                       |
| 1977                        | 536.39                  | 444                          | 424                           | 112                            | 4.81                | 23                       |
| 1978                        | 465.76                  | 380                          | 362                           | 104                            | 5.16                | 20                       |
| 1980                        | 259.48                  | 205                          | 196                           | 63                             | 5.89                | 11                       |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 28-R1                                  |                         |                              |                               |                                |                     |                          |
| 1981   | 1,187.81                | 922                          | 880                           | 308                            | 6.27                | 49                       |
| 1996   | 1,173.72                | 773                          | 737                           | 437                            | 11.53               | 38                       |
| 1999   | 2,618.21                | 1,572                        | 1,500                         | 1,119                          | 12.80               | 87                       |
|  | 45,916.03               | 43,159                       | 42,374                        | 3,542                          |                     | 1,051                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.4 2.29                 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 329.01 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| VALLEY FIELD OFFICE                 |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2023   |                         |                              |                               |                                |                     |                          |
| 1946                                | 547.29                  | 508                          | 547                           |                                |                     |                          |
| 1968                                | 36,991.24               | 33,498                       | 36,991                        |                                |                     |                          |
| 1969                                | 245.28                  | 222                          | 245                           |                                |                     |                          |
| 1972                                | 612.48                  | 551                          | 612                           |                                |                     |                          |
| 1974                                | 3,151.99                | 2,822                        | 3,152                         |                                |                     |                          |
| 1975                                | 552.62                  | 494                          | 553                           |                                |                     |                          |
| 1977                                | 21,548.04               | 19,157                       | 21,548                        |                                |                     |                          |
| 1980                                | 97,670.75               | 86,155                       | 97,671                        |                                |                     |                          |
| 1981                                | 643.50                  | 566                          | 644                           |                                |                     |                          |
| 1983                                | 4,071.13                | 3,587                        | 4,071                         |                                |                     |                          |
| 1984                                | 19,042.45               | 16,761                       | 19,042                        |                                |                     |                          |
| 1985                                | 2,716.15                | 2,384                        | 2,716                         |                                |                     |                          |
| 1987                                | 20,490.35               | 17,802                       | 20,490                        |                                |                     |                          |
| 1988                                | 2,144.71                | 1,856                        | 2,145                         |                                |                     |                          |
| 1990                                | 2,552.29                | 2,192                        | 2,552                         |                                |                     |                          |
| 1991                                | 38,320.41               | 32,683                       | 38,320                        |                                |                     |                          |
| 1992                                | 21,301.78               | 18,062                       | 21,302                        |                                |                     |                          |
| 1994                                | 14,751.41               | 12,341                       | 14,751                        |                                |                     |                          |
| 2001                                | 16,481.44               | 12,964                       | 16,481                        |                                |                     |                          |
| 2005                                | 7,907.93                | 5,836                        | 7,908                         |                                |                     |                          |
| 2006                                | 7,372.59                | 5,329                        | 7,373                         |                                |                     |                          |
| 2008                                | 46,189.52               | 31,672                       | 46,190                        |                                |                     |                          |
| 2017                                | 4,468.18                | 945                          | 2,185                         | 2,284                          | 4.66                | 490                      |
|                                     | 369,773.53              | 308,387                      | 367,490                       | 2,284                          |                     | 490                      |

GREENE FIELD OFFICE  
FULLY ACCRUED

|      |           |        |        |  |  |  |
|------|-----------|--------|--------|--|--|--|
| 1925 | 314.80    | 315    | 315    |  |  |  |
| 1931 | 435.00    | 435    | 435    |  |  |  |
| 1943 | 1,846.72  | 1,847  | 1,847  |  |  |  |
| 1945 | 11.48     | 11     | 11     |  |  |  |
| 1948 | 145.05    | 145    | 145    |  |  |  |
| 1955 | 411.60    | 412    | 412    |  |  |  |
| 1959 | 31,709.01 | 31,709 | 31,709 |  |  |  |
| 1960 | 846.69    | 847    | 847    |  |  |  |
| 1961 | 2,092.85  | 2,093  | 2,093  |  |  |  |
| 1964 | 4,372.00  | 4,372  | 4,372  |  |  |  |
| 1965 | 831.40    | 831    | 831    |  |  |  |
| 1966 | 114.36    | 114    | 114    |  |  |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 329.01 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                          | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GREENE FIELD OFFICE<br>FULLY ACCRUED |                         |                              |                               |                                |                     |                          |
| 1974                                 | 19,471.30               | 19,471                       | 19,471                        |                                |                     |                          |
| 1975                                 | 3,348.60                | 3,349                        | 3,349                         |                                |                     |                          |
| 1977                                 | 1,732.50                | 1,732                        | 1,733                         |                                |                     |                          |
| 1979                                 | 2,212.93                | 2,213                        | 2,213                         |                                |                     |                          |
| 1982                                 | 930.00                  | 930                          | 930                           |                                |                     |                          |
| 1985                                 | 2,421.54                | 2,422                        | 2,422                         |                                |                     |                          |
| 1986                                 | 2,068.76                | 2,069                        | 2,069                         |                                |                     |                          |
| 1988                                 | 8,337.16                | 8,337                        | 8,337                         |                                |                     |                          |
| 1989                                 | 22,648.83               | 22,649                       | 22,649                        |                                |                     |                          |
| 1992                                 | 5,053.19                | 5,053                        | 5,053                         |                                |                     |                          |
| 2001                                 | 2,068.84                | 2,069                        | 2,069                         |                                |                     |                          |
| 2002                                 | 25,164.69               | 25,165                       | 25,164                        |                                |                     |                          |
|                                      | 138,589.30              | 138,590                      | 138,589                       |                                |                     |                          |

VALLEY OFFICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2062

|      |              |         |         |         |       |        |
|------|--------------|---------|---------|---------|-------|--------|
| 2012 | 1,051,246.23 | 160,315 | 191,040 | 860,206 | 34.73 | 24,768 |
| 2013 | 4,370.54     | 578     | 689     | 3,682   | 34.43 | 107    |
| 2014 | 54,393.11    | 6,032   | 7,188   | 47,205  | 34.07 | 1,386  |
| 2017 | 28,974.88    | 1,116   | 1,330   | 27,645  | 31.22 | 885    |
|      | 1,138,984.76 | 168,041 | 200,247 | 938,738 |       | 27,146 |
|      | 1,647,347.59 | 615,018 | 706,326 | 941,022 |       | 27,636 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.68

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 329.01 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| 1906                          | 29.99                   | 30                           | 30                            |                                |                     |                          |
| 1923                          | 95.58                   | 89                           | 96                            |                                |                     |                          |
| 1925                          | 70.42                   | 65                           | 70                            |                                |                     |                          |
| 1930                          | 2,807.06                | 2,538                        | 2,807                         |                                |                     |                          |
| 1934                          | 601.82                  | 535                          | 602                           |                                |                     |                          |
| 1937                          | 1,286.00                | 1,128                        | 1,286                         |                                |                     |                          |
| 1938                          | 651.10                  | 569                          | 651                           |                                |                     |                          |
| 1939                          | 189.89                  | 165                          | 190                           |                                |                     |                          |
| 1940                          | 636.24                  | 550                          | 636                           |                                |                     |                          |
| 1942                          | 77.88                   | 67                           | 78                            |                                |                     |                          |
| 1943                          | 170.16                  | 145                          | 170                           |                                |                     |                          |
| 1945                          | 441.06                  | 372                          | 441                           |                                |                     |                          |
| 1946                          | 1,911.28                | 1,601                        | 1,911                         |                                |                     |                          |
| 1947                          | 904.95                  | 753                          | 900                           | 5                              | 10.06               |                          |
| 1948                          | 967.38                  | 800                          | 956                           | 11                             | 10.37               | 1                        |
| 1949                          | 221.89                  | 182                          | 217                           | 5                              | 10.70               |                          |
| 1951                          | 66.26                   | 54                           | 65                            | 1                              | 11.39               |                          |
| 1952                          | 571.42                  | 460                          | 550                           | 21                             | 11.75               | 2                        |
| 1958                          | 1,144.69                | 873                          | 1,043                         | 102                            | 14.22               | 7                        |
| 1960                          | 723.84                  | 541                          | 646                           | 78                             | 15.16               | 5                        |
| 1961                          | 1,532.15                | 1,133                        | 1,354                         | 178                            | 15.65               | 11                       |
| 1962                          | 1,076.72                | 787                          | 940                           | 137                            | 16.16               | 8                        |
| 1963                          | 680.33                  | 491                          | 587                           | 93                             | 16.68               | 6                        |
| 1964                          | 139.67                  | 100                          | 119                           | 21                             | 17.21               | 1                        |
| 1971                          | 2,313.81                | 1,492                        | 1,783                         | 531                            | 21.32               | 25                       |
| 1976                          | 208.11                  | 123                          | 147                           | 61                             | 24.60               | 2                        |
| 1977                          | 3,065.37                | 1,773                        | 2,119                         | 946                            | 25.29               | 37                       |
| 1982                          | 4,216.63                | 2,188                        | 2,615                         | 1,602                          | 28.86               | 56                       |
| 1984                          | 1,378.00                | 774                          | 925                           | 453                            | 26.73               | 17                       |
| 1986                          | 1,233.20                | 660                          | 789                           | 444                            | 27.99               | 16                       |
| 1991                          | 2,700.55                | 1,266                        | 1,513                         | 1,188                          | 30.89               | 38                       |
| 1992                          | 79,956.14               | 36,308                       | 43,386                        | 36,570                         | 31.55               | 1,159                    |
| 1994                          | 115,931.10              | 49,201                       | 58,792                        | 57,139                         | 32.89               | 1,737                    |
| 1995                          | 18,382.83               | 7,522                        | 8,988                         | 9,395                          | 33.57               | 280                      |
| 1997                          | 10,281.55               | 3,888                        | 4,646                         | 5,636                          | 34.93               | 161                      |
| 1999                          | 18,151.93               | 6,290                        | 7,516                         | 10,636                         | 36.31               | 293                      |
| 2002                          | 3,800.00                | 1,136                        | 1,358                         | 2,442                          | 38.10               | 64                       |
|                               | 278,617.00              | 126,649                      | 150,922                       | 127,695                        |                     | 3,926                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.41



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 330.01 PRODUCING GAS WELLS - WELL CONSTRUCTION

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L0.5 |                         |                              |                               |                                |                     |                          |
| 1921                          | 6,345.86                | 5,457                        | 449-                          | 6,795                          | 4.20                | 1,618                    |
| 1933                          | 5.00                    | 4                            |                               | 5                              | 5.75                | 1                        |
| 1942                          | 29.81                   | 23                           | 2-                            | 32                             | 6.70                | 5                        |
| 1965                          | 620.40                  | 414                          | 34-                           | 654                            | 9.98                | 66                       |
| 1974                          | 1,086.16                | 656                          | 54-                           | 1,140                          | 11.87               | 96                       |
| 1981                          | 177.94                  | 97                           | 8-                            | 186                            | 13.59               | 14                       |
| 1982                          | 113.94                  | 61                           | 5-                            | 119                            | 13.86               | 9                        |
| 1985                          | 312.58                  | 229                          | 19-                           | 332                            | 12.20               | 27                       |
| 1994                          | 198.47                  | 126                          | 10-                           | 208                            | 13.92               | 15                       |
| 1995                          | 16.42                   | 10                           | 1-                            | 17                             | 14.06               | 1                        |
| 1997                          | 314.81                  | 188                          | 16-                           | 331                            | 14.34               | 23                       |
|                               | 9,221.39                | 7,265                        | 598-                          | 9,819                          |                     | 1,875                    |

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-L1.5                                |                         |                              |                               |                                |                     |                          |
| 1921   | 1,243.54                | 1,244                        | 1,244                         |                                |                     |                          |
| 1945   | 420.81                  | 401                          | 421                           |                                |                     |                          |
| 1954   | 1,258.20                | 1,127                        | 1,258                         |                                |                     |                          |
| 1979   | 31.01                   | 22                           | 31                            |                                |                     |                          |
| 1984   | 30.56                   | 25                           | 132,242                       | 132,211-                       |                     |                          |
|  | 2,984.12                | 2,819                        | 135,196                       | 132,211-                       |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1 |                         |                              |                               |                                |                     |                          |
| 1875                        | 501.77                  | 502                          | 502                           |                                |                     |                          |
| 1886                        | 521.89                  | 522                          | 522                           |                                |                     |                          |
| 1889                        | 1,152.23                | 1,144                        | 1,152                         |                                |                     |                          |
| 1890                        | 36,476.04               | 36,027                       | 36,476                        |                                |                     |                          |
| 1891                        | 140.55                  | 138                          | 141                           |                                |                     |                          |
| 1892                        | 2,502.95                | 2,447                        | 2,503                         |                                |                     |                          |
| 1893                        | 4,595.79                | 4,470                        | 4,596                         |                                |                     |                          |
| 1894                        | 17,812.81               | 17,232                       | 17,813                        |                                |                     |                          |
| 1895                        | 7,774.35                | 7,480                        | 7,774                         |                                |                     |                          |
| 1896                        | 2,813.91                | 2,693                        | 2,814                         |                                |                     |                          |
| 1897                        | 6,711.90                | 6,389                        | 6,712                         |                                |                     |                          |
| 1898                        | 28,600.17               | 27,073                       | 28,600                        |                                |                     |                          |
| 1899                        | 46,394.58               | 43,697                       | 46,395                        |                                |                     |                          |
| 1900                        | 47,867.19               | 44,855                       | 47,867                        |                                |                     |                          |
| 1901                        | 9,056.85                | 8,444                        | 9,057                         |                                |                     |                          |
| 1902                        | 58,611.86               | 54,374                       | 58,612                        |                                |                     |                          |
| 1903                        | 66,366.05               | 61,271                       | 66,366                        |                                |                     |                          |
| 1904                        | 25,681.78               | 23,592                       | 25,682                        |                                |                     |                          |
| 1905                        | 100,546.47              | 91,899                       | 100,546                       |                                |                     |                          |
| 1906                        | 17,697.26               | 16,096                       | 17,697                        |                                |                     |                          |
| 1907                        | 104,100.71              | 94,203                       | 104,101                       |                                |                     |                          |
| 1908                        | 83,465.10               | 75,144                       | 83,465                        |                                |                     |                          |
| 1909                        | 22,165.45               | 19,853                       | 22,165                        |                                |                     |                          |
| 1910                        | 26,279.08               | 23,413                       | 26,279                        |                                |                     |                          |
| 1911                        | 2,128.44                | 1,886                        | 2,128                         |                                |                     |                          |
| 1912                        | 1,836.66                | 1,619                        | 1,837                         |                                |                     |                          |
| 1913                        | 27,636.27               | 24,227                       | 27,636                        |                                |                     |                          |
| 1914                        | 42,380.11               | 36,949                       | 42,380                        |                                |                     |                          |
| 1915                        | 6,905.29                | 5,986                        | 6,905                         |                                |                     |                          |
| 1916                        | 14,749.64               | 12,712                       | 14,750                        |                                |                     |                          |
| 1917                        | 27,851.61               | 23,867                       | 27,852                        |                                |                     |                          |
| 1918                        | 17,700.78               | 15,078                       | 17,701                        |                                |                     |                          |
| 1919                        | 21,122.25               | 17,883                       | 21,122                        |                                |                     |                          |
| 1920                        | 30,436.70               | 25,614                       | 30,437                        |                                |                     |                          |
| 1921                        | 8,601.53                | 7,194                        | 8,602                         |                                |                     |                          |
| 1922                        | 87,710.11               | 72,880                       | 87,710                        |                                |                     |                          |
| 1923                        | 34,857.87               | 28,777                       | 34,858                        |                                |                     |                          |
| 1924                        | 43,157.38               | 35,396                       | 43,157                        |                                |                     |                          |
| 1925                        | 48,700.99               | 39,680                       | 48,701                        |                                |                     |                          |
| 1926                        | 12,891.08               | 10,432                       | 12,891                        |                                |                     |                          |
| 1927                        | 58,425.56               | 46,947                       | 58,426                        |                                |                     |                          |
| 1928                        | 23,240.26               | 18,542                       | 23,240                        |                                |                     |                          |
| 1929                        | 22,423.00               | 17,762                       | 22,423                        |                                |                     |                          |
| 1930                        | 31,722.06               | 24,948                       | 31,722                        |                                |                     |                          |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1 |                         |                              |                               |                                |                     |                          |
| 1931                        | 31,038.67               | 24,229                       | 31,039                        |                                |                     |                          |
| 1932                        | 8,848.57                | 6,854                        | 8,849                         |                                |                     |                          |
| 1933                        | 12,569.65               | 9,663                        | 12,570                        |                                |                     |                          |
| 1934                        | 4,102.17                | 3,128                        | 4,102                         |                                |                     |                          |
| 1935                        | 2,707.18                | 2,048                        | 2,707                         |                                |                     |                          |
| 1936                        | 3,688.78                | 2,768                        | 3,689                         |                                |                     |                          |
| 1937                        | 9,670.62                | 7,196                        | 9,671                         |                                |                     |                          |
| 1938                        | 8,291.00                | 6,118                        | 8,245                         | 46                             | 17.04               | 3                        |
| 1939                        | 80,711.33               | 59,044                       | 79,571                        | 1,140                          | 17.45               | 65                       |
| 1940                        | 29,874.04               | 21,661                       | 29,191                        | 683                            | 17.87               | 38                       |
| 1941                        | 182,241.68              | 130,963                      | 176,492                       | 5,750                          | 18.29               | 314                      |
| 1942                        | 53,090.41               | 37,800                       | 50,941                        | 2,149                          | 18.72               | 115                      |
| 1943                        | 38,552.75               | 27,189                       | 36,641                        | 1,912                          | 19.16               | 100                      |
| 1944                        | 128,857.73              | 90,023                       | 121,319                       | 7,539                          | 19.59               | 385                      |
| 1945                        | 104,491.14              | 72,292                       | 97,424                        | 7,067                          | 20.03               | 353                      |
| 1946                        | 54,362.45               | 37,234                       | 50,178                        | 4,184                          | 20.48               | 204                      |
| 1947                        | 54,407.13               | 36,888                       | 49,712                        | 4,695                          | 20.93               | 224                      |
| 1948                        | 21,061.36               | 14,130                       | 19,042                        | 2,019                          | 21.39               | 94                       |
| 1949                        | 57,944.91               | 38,467                       | 51,840                        | 6,105                          | 21.85               | 279                      |
| 1950                        | 59,395.06               | 39,000                       | 52,558                        | 6,837                          | 22.32               | 306                      |
| 1951                        | 55,781.53               | 36,223                       | 48,816                        | 6,966                          | 22.79               | 306                      |
| 1952                        | 58,940.84               | 37,840                       | 50,995                        | 7,946                          | 23.27               | 341                      |
| 1953                        | 102,350.39              | 64,954                       | 87,535                        | 14,815                         | 23.75               | 624                      |
| 1954                        | 30,933.55               | 19,398                       | 26,142                        | 4,792                          | 24.24               | 198                      |
| 1955                        | 52,841.77               | 32,738                       | 44,119                        | 8,723                          | 24.73               | 353                      |
| 1956                        | 333,224.68              | 203,884                      | 274,764                       | 58,461                         | 25.23               | 2,317                    |
| 1957                        | 481,909.57              | 291,146                      | 392,362                       | 89,548                         | 25.73               | 3,480                    |
| 1958                        | 193,696.90              | 115,503                      | 155,657                       | 38,040                         | 26.24               | 1,450                    |
| 1959                        | 363,530.51              | 213,923                      | 288,293                       | 75,238                         | 26.75               | 2,813                    |
| 1960                        | 270,088.27              | 156,775                      | 211,278                       | 58,810                         | 27.27               | 2,157                    |
| 1961                        | 92,197.51               | 52,766                       | 71,110                        | 21,088                         | 27.80               | 759                      |
| 1962                        | 128,364.05              | 72,417                       | 97,593                        | 30,771                         | 28.33               | 1,086                    |
| 1963                        | 211,123.58              | 117,385                      | 158,194                       | 52,930                         | 28.86               | 1,834                    |
| 1964                        | 240,411.15              | 131,671                      | 177,446                       | 62,965                         | 29.40               | 2,142                    |
| 1965                        | 147,365.18              | 79,464                       | 107,090                       | 40,275                         | 29.95               | 1,345                    |
| 1966                        | 195,444.51              | 103,736                      | 139,800                       | 55,645                         | 30.50               | 1,824                    |
| 1967                        | 186,238.94              | 97,245                       | 131,052                       | 55,187                         | 31.06               | 1,777                    |
| 1968                        | 181,539.79              | 93,228                       | 125,639                       | 55,901                         | 31.62               | 1,768                    |
| 1969                        | 580,358.70              | 292,948                      | 394,791                       | 185,568                        | 32.19               | 5,765                    |
| 1970                        | 98,270.94               | 48,742                       | 65,687                        | 32,584                         | 32.76               | 995                      |
| 1971                        | 109,591.86              | 53,380                       | 71,937                        | 37,655                         | 33.34               | 1,129                    |
| 1972                        | 1,304,652.87            | 623,820                      | 840,690                       | 463,963                        | 33.92               | 13,678                   |
| 1973                        | 510,711.76              | 239,565                      | 322,849                       | 187,863                        | 34.51               | 5,444                    |
| 1974                        | 536,284.33              | 246,691                      | 332,453                       | 203,831                        | 35.10               | 5,807                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1 |                         |                              |                               |                                |                     |                          |
| 1975                        | 928,906.54              | 418,723                      | 564,291                       | 364,616                        | 35.70               | 10,213                   |
| 1976                        | 542,607.70              | 239,583                      | 322,874                       | 219,734                        | 36.30               | 6,053                    |
| 1977                        | 1,056,465.28            | 456,551                      | 615,270                       | 441,195                        | 36.91               | 11,953                   |
| 1978                        | 509,088.70              | 215,227                      | 290,050                       | 219,039                        | 37.52               | 5,838                    |
| 1979                        | 614,336.65              | 253,862                      | 342,117                       | 272,220                        | 38.14               | 7,137                    |
| 1980                        | 741,814.16              | 299,463                      | 403,571                       | 338,243                        | 38.76               | 8,727                    |
| 1981                        | 533,396.29              | 210,158                      | 283,219                       | 250,177                        | 39.39               | 6,351                    |
| 1982                        | 716,870.45              | 275,500                      | 371,277                       | 345,593                        | 40.02               | 8,636                    |
| 1983                        | 360,365.37              | 184,183                      | 248,214                       | 112,151                        | 33.72               | 3,326                    |
| 1984                        | 577,254.82              | 288,627                      | 388,968                       | 188,287                        | 34.25               | 5,497                    |
| 1985                        | 1,525,610.78            | 750,753                      | 1,011,750                     | 513,861                        | 34.32               | 14,973                   |
| 1986                        | 167,837.81              | 80,646                       | 108,682                       | 59,156                         | 34.87               | 1,696                    |
| 1987                        | 258,192.32              | 121,041                      | 163,121                       | 95,071                         | 35.41               | 2,685                    |
| 1988                        | 599,679.91              | 275,733                      | 371,591                       | 228,089                        | 35.54               | 6,418                    |
| 1989                        | 503,966.93              | 225,525                      | 303,928                       | 200,039                        | 36.11               | 5,540                    |
| 1990                        | 496,212.19              | 217,291                      | 292,832                       | 203,380                        | 36.26               | 5,609                    |
| 1991                        | 364,635.35              | 155,006                      | 208,893                       | 155,742                        | 36.85               | 4,226                    |
| 1992                        | 414,523.63              | 171,944                      | 231,720                       | 182,804                        | 37.04               | 4,935                    |
| 1993                        | 489,108.07              | 196,377                      | 264,647                       | 224,461                        | 37.64               | 5,963                    |
| 1994                        | 245,391.29              | 95,801                       | 129,106                       | 116,285                        | 37.86               | 3,071                    |
| 1995                        | 586,947.49              | 222,453                      | 299,788                       | 287,159                        | 38.10               | 7,537                    |
| 1996                        | 555,531.98              | 203,936                      | 274,834                       | 280,698                        | 38.36               | 7,317                    |
| 1997                        | 2,098,244.60            | 740,261                      | 997,611                       | 1,100,634                      | 38.99               | 28,229                   |
| 1998                        | 420,985.49              | 143,219                      | 193,009                       | 227,976                        | 39.27               | 5,805                    |
| 1999                        | 543,403.16              | 177,802                      | 239,614                       | 303,789                        | 39.58               | 7,675                    |
| 2000                        | 532,890.93              | 168,234                      | 226,720                       | 306,171                        | 39.55               | 7,741                    |
| 2001                        | 503,693.15              | 152,065                      | 204,930                       | 298,763                        | 39.89               | 7,490                    |
| 2002                        | 93,702.86               | 26,949                       | 36,318                        | 57,385                         | 40.25               | 1,426                    |
| 2003                        | 1,225,665.59            | 336,445                      | 453,409                       | 772,257                        | 40.31               | 19,158                   |
| 2004                        | 333,495.11              | 86,976                       | 117,213                       | 216,282                        | 40.39               | 5,355                    |
| 2005                        | 405,848.54              | 100,001                      | 134,766                       | 271,083                        | 40.52               | 6,690                    |
| 2006                        | 444,224.66              | 102,838                      | 138,589                       | 305,636                        | 40.66               | 7,517                    |
| 2007                        | 546,739.69              | 118,096                      | 159,152                       | 387,588                        | 40.83               | 9,493                    |
| 2008                        | 315,978.92              | 63,480                       | 85,549                        | 230,430                        | 40.77               | 5,652                    |
| 2009                        | 370,511.72              | 68,545                       | 92,375                        | 278,137                        | 40.75               | 6,825                    |
| 2010                        | 1,008,109.58            | 170,471                      | 229,735                       | 778,375                        | 40.53               | 19,205                   |
| 2011                        | 563,466.08              | 85,760                       | 115,574                       | 447,892                        | 40.37               | 11,095                   |
| 2012                        | 1,128,973.54            | 152,411                      | 205,397                       | 923,577                        | 40.05               | 23,061                   |
| 2013                        | 602,455.28              | 70,548                       | 95,074                        | 507,381                        | 39.59               | 12,816                   |
| 2014                        | 1,334,758.23            | 131,073                      | 176,640                       | 1,158,118                      | 39.04               | 29,665                   |
| 2015                        | 657,985.69              | 51,718                       | 69,698                        | 588,288                        | 38.07               | 15,453                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R1                                  |                         |                              |                               |                                |                     |                          |
| 2016   | 241,978.61              | 13,986                       | 18,848                        | 223,131                        | 36.66               | 6,086                    |
| 2017   | 449,828.56              | 15,789                       | 21,278                        | 428,551                        | 34.34               | 12,480                   |
| 2018   | 251,068.92              | 3,113                        | 4,195                         | 246,874                        | 29.84               | 8,273                    |
|  | 35,556,826.76           | 13,761,637                   | 18,300,825                    | 17,256,002                     |                     | 462,763                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 37.3 1.30                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S1 |                         |                              |                               |                                |                     |                          |
| 1953                        | 52,491.60               | 47,124                       | 52,492                        |                                |                     |                          |
| 1955                        | 479.09                  | 423                          | 479                           |                                |                     |                          |
| 1956                        | 35,687.33               | 31,235                       | 35,687                        |                                |                     |                          |
| 1957                        | 5,553.43                | 4,819                        | 5,553                         |                                |                     |                          |
| 1963                        | 7,874.04                | 6,455                        | 7,874                         |                                |                     |                          |
| 1964                        | 419.25                  | 340                          | 416                           | 3                              | 7.54                |                          |
| 1968                        | 579.93                  | 451                          | 552                           | 28                             | 8.92                | 3                        |
| 1969                        | 221.27                  | 170                          | 208                           | 13                             | 9.27                | 1                        |
| 1970                        | 1,226.38                | 931                          | 1,139                         | 87                             | 9.63                | 9                        |
| 1971                        | 6,493.46                | 4,870                        | 5,957                         | 536                            | 10.00               | 54                       |
| 1972                        | 108.27                  | 80                           | 98                            | 10                             | 10.37               | 1                        |
| 1973                        | 674.98                  | 494                          | 604                           | 71                             | 10.75               | 7                        |
| 1974                        | 455,331.75              | 328,636                      | 401,955                       | 53,377                         | 11.13               | 4,796                    |
| 1977                        | 33,281.10               | 23,022                       | 28,158                        | 5,123                          | 12.33               | 415                      |
| 1978                        | 13,478.77               | 9,186                        | 11,235                        | 2,244                          | 12.74               | 176                      |
| 1979                        | 4,389.21                | 2,945                        | 3,602                         | 787                            | 13.16               | 60                       |
| 1981                        | 4,455.58                | 2,894                        | 3,540                         | 916                            | 14.02               | 65                       |
| 1982                        | 3,507.78                | 2,240                        | 2,740                         | 768                            | 14.46               | 53                       |
| 1984                        | 2,769.31                | 1,992                        | 2,436                         | 333                            | 13.37               | 25                       |
| 1986                        | 4,761.55                | 3,317                        | 4,057                         | 705                            | 14.05               | 50                       |
| 1987                        | 2,096.94                | 1,435                        | 1,755                         | 342                            | 14.41               | 24                       |
| 1988                        | 49,235.99               | 33,067                       | 40,444                        | 8,792                          | 14.79               | 594                      |
| 1989                        | 56,335.63               | 37,074                       | 45,345                        | 10,991                         | 15.20               | 723                      |
| 1991                        | 6,677.36                | 4,203                        | 5,141                         | 1,536                          | 16.04               | 96                       |
| 1992                        | 91,987.80               | 56,747                       | 69,407                        | 22,581                         | 16.30               | 1,385                    |
| 1993                        | 54,999.98               | 33,055                       | 40,430                        | 14,570                         | 16.76               | 869                      |
| 1994                        | 55,191.93               | 32,254                       | 39,450                        | 15,742                         | 17.24               | 913                      |
| 1995                        | 1,554,143.32            | 885,240                      | 1,082,738                     | 471,405                        | 17.57               | 26,830                   |
| 1996                        | 47,244.56               | 26,070                       | 31,886                        | 15,359                         | 18.07               | 850                      |
| 1997                        | 17,737.35               | 9,498                        | 11,617                        | 6,120                          | 18.43               | 332                      |
| 1998                        | 75,814.04               | 39,302                       | 48,070                        | 27,744                         | 18.81               | 1,475                    |
| 1999                        | 179,863.52              | 89,680                       | 109,688                       | 70,176                         | 19.36               | 3,625                    |
| 2000                        | 131,759.21              | 63,244                       | 77,354                        | 54,405                         | 19.77               | 2,752                    |
| 2001                        | 34,836.33               | 16,046                       | 19,626                        | 15,210                         | 20.20               | 753                      |
| 2002                        | 7,417,526.19            | 3,266,679                    | 3,995,477                     | 3,422,049                      | 20.65               | 165,717                  |
| 2003                        | 1,620,889.76            | 677,208                      | 828,294                       | 792,596                        | 21.25               | 37,299                   |
| 2004                        | 792,931.07              | 314,159                      | 384,248                       | 408,683                        | 21.72               | 18,816                   |
| 2005                        | 1,399,401.01            | 522,816                      | 639,457                       | 759,944                        | 22.21               | 34,216                   |
| 2006                        | 1,960,879.99            | 687,092                      | 840,383                       | 1,120,497                      | 22.71               | 49,339                   |
| 2007                        | 5,209,033.63            | 1,693,457                    | 2,071,268                     | 3,137,766                      | 23.35               | 134,380                  |
| 2008                        | 959,728.06              | 288,206                      | 352,505                       | 607,223                        | 23.88               | 25,428                   |
| 2009                        | 48,124.42               | 13,220                       | 16,169                        | 31,955                         | 24.42               | 1,309                    |
| 2010                        | 2,487,667.41            | 615,698                      | 753,061                       | 1,734,606                      | 25.08               | 69,163                   |
| 2011                        | 847,247.39              | 186,140                      | 227,668                       | 619,579                        | 25.75               | 24,061                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S1                                  |                         |                              |                               |                                |                     |                          |
| 2012   | 160,014.49              | 30,707                       | 37,558                        | 122,456                        | 26.32               | 4,653                    |
| 2013   | 273,917.44              | 44,429                       | 54,341                        | 219,576                        | 27.11               | 8,099                    |
| 2014   | 144,664.00              | 19,182                       | 23,461                        | 121,203                        | 27.80               | 4,360                    |
| 2015   | 162,139.77              | 16,538                       | 20,228                        | 141,912                        | 28.60               | 4,962                    |
| 2016   | 129,152.11              | 9,183                        | 11,232                        | 117,920                        | 29.40               | 4,011                    |
| 2017   | 1,330,659.26            | 52,960                       | 64,775                        | 1,265,884                      | 30.19               | 41,931                   |
|  | 27,935,684.04           | 10,236,213                   | 12,511,858                    | 15,423,826                     |                     | 674,680                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 22.9 2.42                |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.11 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
PURCHASED GAS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-L2 |                         |                              |                               |                                |                     |                          |
| 1976                        | 1,569.21                | 1,361                        | 1,314                         | 255                            | 2.66                | 96                       |
| 1977                        | 460.58                  | 395                          | 381                           | 80                             | 2.85                | 28                       |
| 1978                        | 547.25                  | 464                          | 448                           | 99                             | 3.05                | 32                       |
| 1979                        | 760.75                  | 637                          | 615                           | 146                            | 3.25                | 45                       |
| 1980                        | 373.62                  | 309                          | 298                           | 76                             | 3.46                | 22                       |
| 1981                        | 430.05                  | 351                          | 339                           | 91                             | 3.66                | 25                       |
| 1982                        | 434.20                  | 350                          | 338                           | 96                             | 3.88                | 25                       |
| 1983                        | 950.00                  | 857                          | 827                           | 123                            | 3.81                | 32                       |
| 1984                        | 975.81                  | 872                          | 842                           | 134                            | 4.07                | 33                       |
| 1985                        | 1,959.36                | 1,740                        | 1,680                         | 279                            | 4.20                | 66                       |
| 1986                        | 997.09                  | 878                          | 848                           | 149                            | 4.38                | 34                       |
| 1988                        | 4,495.86                | 3,876                        | 3,743                         | 753                            | 4.84                | 156                      |
| 1989                        | 3,343.53                | 2,856                        | 2,758                         | 586                            | 5.00                | 117                      |
| 1990                        | 663.44                  | 560                          | 541                           | 122                            | 5.19                | 24                       |
| 1993                        | 769.56                  | 628                          | 606                           | 164                            | 5.71                | 29                       |
| 1994                        | 2,094.08                | 1,681                        | 1,623                         | 471                            | 5.96                | 79                       |
| 1995                        | 683.02                  | 541                          | 522                           | 161                            | 6.08                | 26                       |
| 2000                        | 771.72                  | 562                          | 543                           | 229                            | 6.81                | 34                       |
|                             | 22,279.13               | 18,918                       | 18,266                        | 4,013                          |                     | 903                      |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 4.05

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 19-L0 |                         |                              |                               |                                |                     |                          |
| 1918                        | 1.42                    | 1                            | 1                             |                                |                     |                          |
| 1920                        | 10.10                   | 10                           | 10                            |                                |                     |                          |
| 1921                        | 2.42                    | 2                            | 2                             |                                |                     |                          |
| 1923                        | 7.74                    | 8                            | 8                             |                                |                     |                          |
| 1924                        | 3.74                    | 4                            | 4                             |                                |                     |                          |
| 1925                        | 10.81                   | 11                           | 11                            |                                |                     |                          |
| 1926                        | 44.21                   | 44                           | 44                            |                                |                     |                          |
| 1927                        | 17.55                   | 18                           | 18                            |                                |                     |                          |
| 1928                        | 44.86                   | 45                           | 45                            |                                |                     |                          |
| 1929                        | 142.30                  | 142                          | 142                           |                                |                     |                          |
| 1930                        | 21.82                   | 22                           | 22                            |                                |                     |                          |
| 1931                        | 17.90                   | 18                           | 18                            |                                |                     |                          |
| 1934                        | 1.74                    | 2                            | 2                             |                                |                     |                          |
| 1936                        | 10.11                   | 10                           | 10                            |                                |                     |                          |
| 1937                        | 32.35                   | 32                           | 32                            |                                |                     |                          |
| 1939                        | 12.39                   | 12                           | 12                            |                                |                     |                          |
| 1940                        | 715.64                  | 716                          | 716                           |                                |                     |                          |
| 1941                        | 519.30                  | 514                          | 353                           | 166                            | 0.18                | 166                      |
| 1942                        | 1,063.56                | 1,024                        | 704                           | 360                            | 0.70                | 360                      |
| 1943                        | 226.29                  | 216                          | 149                           | 77                             | 0.90                | 77                       |
| 1945                        | 262.14                  | 245                          | 168                           | 94                             | 1.22                | 77                       |
| 1946                        | 524.35                  | 487                          | 335                           | 189                            | 1.35                | 140                      |
| 1947                        | 296.24                  | 273                          | 188                           | 108                            | 1.47                | 73                       |
| 1948                        | 352.42                  | 323                          | 222                           | 130                            | 1.58                | 82                       |
| 1949                        | 787.91                  | 717                          | 493                           | 295                            | 1.70                | 174                      |
| 1950                        | 386.18                  | 349                          | 240                           | 146                            | 1.82                | 80                       |
| 1951                        | 268.50                  | 241                          | 166                           | 102                            | 1.94                | 53                       |
| 1952                        | 522.85                  | 466                          | 320                           | 203                            | 2.06                | 99                       |
| 1953                        | 440.79                  | 390                          | 268                           | 173                            | 2.19                | 79                       |
| 1954                        | 691.91                  | 608                          | 418                           | 274                            | 2.31                | 119                      |
| 1955                        | 921.69                  | 803                          | 552                           | 370                            | 2.44                | 152                      |
| 1956                        | 700.94                  | 606                          | 417                           | 284                            | 2.57                | 111                      |
| 1957                        | 2,581.38                | 2,215                        | 1,523                         | 1,058                          | 2.70                | 392                      |
| 1958                        | 2,601.92                | 2,213                        | 1,522                         | 1,080                          | 2.84                | 380                      |
| 1959                        | 2,147.80                | 1,812                        | 1,246                         | 902                            | 2.97                | 304                      |
| 1960                        | 2,260.35                | 1,890                        | 1,300                         | 960                            | 3.11                | 309                      |
| 1961                        | 3,363.43                | 2,790                        | 1,919                         | 1,444                          | 3.24                | 446                      |
| 1962                        | 1,968.67                | 1,618                        | 1,113                         | 856                            | 3.38                | 253                      |
| 1963                        | 1,450.61                | 1,181                        | 812                           | 639                            | 3.53                | 181                      |
| 1964                        | 2,068.75                | 1,669                        | 1,148                         | 921                            | 3.67                | 251                      |
| 1965                        | 1,793.32                | 1,433                        | 985                           | 808                            | 3.82                | 212                      |
| 1966                        | 1,555.93                | 1,231                        | 847                           | 709                            | 3.97                | 179                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 19-L0 |                         |                              |                               |                                |                     |                          |
| 1967                        | 2,133.41                | 1,671                        | 1,149                         | 984                            | 4.12                | 239                      |
| 1968                        | 5,706.59                | 4,424                        | 3,042                         | 2,665                          | 4.27                | 624                      |
| 1969                        | 5,126.09                | 3,931                        | 2,703                         | 2,423                          | 4.43                | 547                      |
| 1970                        | 2,336.57                | 1,772                        | 1,219                         | 1,118                          | 4.59                | 244                      |
| 1971                        | 6,575.78                | 4,932                        | 3,392                         | 3,184                          | 4.75                | 670                      |
| 1972                        | 3,288.27                | 2,439                        | 1,677                         | 1,611                          | 4.91                | 328                      |
| 1973                        | 7,383.93                | 5,410                        | 3,721                         | 3,663                          | 5.08                | 721                      |
| 1974                        | 15,359.94               | 11,116                       | 7,645                         | 7,715                          | 5.25                | 1,470                    |
| 1975                        | 48,041.27               | 34,337                       | 23,614                        | 24,427                         | 5.42                | 4,507                    |
| 1976                        | 28,217.14               | 19,900                       | 13,686                        | 14,531                         | 5.60                | 2,595                    |
| 1977                        | 35,180.25               | 24,478                       | 16,834                        | 18,346                         | 5.78                | 3,174                    |
| 1978                        | 52,923.24               | 36,322                       | 24,979                        | 27,944                         | 5.96                | 4,689                    |
| 1979                        | 68,760.61               | 46,540                       | 32,006                        | 36,755                         | 6.14                | 5,986                    |
| 1980                        | 24,554.97               | 16,374                       | 11,261                        | 13,294                         | 6.33                | 2,100                    |
| 1981                        | 41,878.67               | 27,486                       | 18,903                        | 22,976                         | 6.53                | 3,519                    |
| 1982                        | 45,982.20               | 29,695                       | 20,422                        | 25,560                         | 6.73                | 3,798                    |
| 1983                        | 20,002.29               | 16,992                       | 11,686                        | 8,316                          | 6.24                | 1,333                    |
| 1984                        | 24,235.66               | 20,421                       | 14,044                        | 10,192                         | 6.40                | 1,592                    |
| 1985                        | 36,955.68               | 30,843                       | 21,211                        | 15,745                         | 6.59                | 2,389                    |
| 1986                        | 31,286.09               | 25,930                       | 17,832                        | 13,454                         | 6.66                | 2,020                    |
| 1987                        | 24,001.18               | 19,652                       | 13,515                        | 10,486                         | 6.92                | 1,515                    |
| 1988                        | 87,197.05               | 70,691                       | 48,615                        | 38,582                         | 7.06                | 5,465                    |
| 1989                        | 38,521.56               | 30,987                       | 21,310                        | 17,212                         | 7.11                | 2,421                    |
| 1990                        | 68,324.60               | 54,236                       | 37,299                        | 31,026                         | 7.34                | 4,227                    |
| 1991                        | 15,823.76               | 12,418                       | 8,540                         | 7,284                          | 7.47                | 975                      |
| 1992                        | 26,750.52               | 20,716                       | 14,247                        | 12,504                         | 7.65                | 1,635                    |
| 1993                        | 11,616.51               | 8,859                        | 6,093                         | 5,524                          | 7.86                | 703                      |
| 1994                        | 103,623.97              | 77,905                       | 53,577                        | 50,047                         | 8.01                | 6,248                    |
| 1995                        | 9,704.76                | 7,176                        | 4,935                         | 4,770                          | 8.19                | 582                      |
| 1996                        | 6,235.51                | 4,537                        | 3,120                         | 3,116                          | 8.33                | 374                      |
| 1997                        | 5,340.77                | 3,813                        | 2,622                         | 2,719                          | 8.51                | 320                      |
| 1998                        | 7,153.49                | 5,012                        | 3,447                         | 3,706                          | 8.65                | 428                      |
| 1999                        | 91.55                   | 63                           | 44                            | 48                             | 8.84                | 5                        |
|                             | 941,168.21              | 707,489                      | 486,895                       | 454,274                        |                     | 72,192                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 7.67

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - FREE GAS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 |                         |                              |                               |                                |                     |                          |
| 1918                          | 6.72                    | 7                            | 7                             |                                |                     |                          |
| 1924                          | 39.84                   | 40                           | 40                            |                                |                     |                          |
| 1925                          | 29.40                   | 29                           | 29                            |                                |                     |                          |
| 1926                          | 75.26                   | 75                           | 75                            |                                |                     |                          |
| 1927                          | 28.23                   | 28                           | 28                            |                                |                     |                          |
| 1928                          | 21.96                   | 22                           | 22                            |                                |                     |                          |
| 1929                          | 78.03                   | 77                           | 78                            |                                |                     |                          |
| 1930                          | 14.51                   | 14                           | 15                            |                                |                     |                          |
| 1931                          | 16.07                   | 16                           | 16                            |                                |                     |                          |
| 1932                          | 44.67                   | 43                           | 45                            |                                |                     |                          |
| 1933                          | 8.88                    | 9                            | 9                             |                                |                     |                          |
| 1935                          | 11.22                   | 11                           | 11                            |                                |                     |                          |
| 1937                          | 7.84                    | 7                            | 8                             |                                |                     |                          |
| 1938                          | 42.77                   | 40                           | 43                            |                                |                     |                          |
| 1939                          | 107.90                  | 100                          | 108                           |                                |                     |                          |
| 1940                          | 13.32                   | 12                           | 13                            |                                |                     |                          |
| 1941                          | 92.28                   | 84                           | 92                            |                                |                     |                          |
| 1942                          | 25.61                   | 23                           | 26                            |                                |                     |                          |
| 1943                          | 121.42                  | 110                          | 121                           |                                |                     |                          |
| 1944                          | 56.06                   | 50                           | 56                            |                                |                     |                          |
| 1945                          | 136.68                  | 122                          | 137                           |                                |                     |                          |
| 1946                          | 183.02                  | 162                          | 183                           |                                |                     |                          |
| 1947                          | 84.17                   | 74                           | 84                            |                                |                     |                          |
| 1948                          | 244.70                  | 214                          | 245                           |                                |                     |                          |
| 1949                          | 248.40                  | 216                          | 248                           |                                |                     |                          |
| 1950                          | 54.12                   | 47                           | 54                            |                                |                     |                          |
| 1951                          | 134.39                  | 115                          | 134                           |                                |                     |                          |
| 1952                          | 701.38                  | 596                          | 701                           |                                |                     |                          |
| 1953                          | 82.70                   | 70                           | 83                            |                                |                     |                          |
| 1954                          | 275.52                  | 231                          | 276                           |                                |                     |                          |
| 1955                          | 135.69                  | 113                          | 136                           |                                |                     |                          |
| 1956                          | 22.94                   | 19                           | 23                            |                                |                     |                          |
| 1957                          | 372.51                  | 304                          | 373                           |                                |                     |                          |
| 1958                          | 80.22                   | 65                           | 80                            |                                |                     |                          |
| 1959                          | 389.61                  | 313                          | 390                           |                                |                     |                          |
| 1960                          | 216.35                  | 172                          | 215                           | 1                              | 9.21                |                          |
| 1961                          | 1,570.50                | 1,238                        | 1,545                         | 26                             | 9.54                | 3                        |
| 1962                          | 598.79                  | 467                          | 583                           | 16                             | 9.89                | 2                        |
| 1963                          | 805.12                  | 622                          | 776                           | 29                             | 10.24               | 3                        |
| 1964                          | 732.47                  | 560                          | 699                           | 33                             | 10.61               | 3                        |
| 1965                          | 418.47                  | 316                          | 394                           | 24                             | 10.98               | 2                        |
| 1966                          | 753.36                  | 563                          | 703                           | 50                             | 11.36               | 4                        |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - FREE GAS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 |                         |                              |                               |                                |                     |                          |
| 1967                          | 449.86                  | 332                          | 414                           | 36                             | 11.76               | 3                        |
| 1968                          | 1,053.83                | 769                          | 960                           | 94                             | 12.16               | 8                        |
| 1969                          | 799.30                  | 576                          | 719                           | 80                             | 12.57               | 6                        |
| 1970                          | 548.76                  | 390                          | 487                           | 62                             | 13.00               | 5                        |
| 1971                          | 1,060.17                | 744                          | 929                           | 131                            | 13.44               | 10                       |
| 1972                          | 1,083.71                | 749                          | 935                           | 149                            | 13.89               | 11                       |
| 1973                          | 3,359.76                | 2,288                        | 2,856                         | 504                            | 14.35               | 35                       |
| 1974                          | 2,237.88                | 1,501                        | 1,873                         | 365                            | 14.82               | 25                       |
| 1975                          | 4,534.92                | 2,992                        | 3,734                         | 801                            | 15.31               | 52                       |
| 1976                          | 5,584.95                | 3,624                        | 4,523                         | 1,062                          | 15.80               | 67                       |
| 1977                          | 3,862.14                | 2,462                        | 3,073                         | 789                            | 16.31               | 48                       |
| 1978                          | 4,142.22                | 2,593                        | 3,236                         | 906                            | 16.83               | 54                       |
| 1979                          | 3,937.41                | 2,418                        | 3,018                         | 919                            | 17.36               | 53                       |
| 1980                          | 4,779.00                | 2,878                        | 3,592                         | 1,187                          | 17.90               | 66                       |
| 1981                          | 7,328.56                | 4,324                        | 5,397                         | 1,932                          | 18.45               | 105                      |
| 1982                          | 2,646.98                | 1,528                        | 1,907                         | 740                            | 19.02               | 39                       |
| 1983                          | 3,665.23                | 2,468                        | 3,080                         | 585                            | 17.10               | 34                       |
| 1984                          | 1,431.11                | 946                          | 1,181                         | 250                            | 17.56               | 14                       |
| 1985                          | 639.84                  | 415                          | 518                           | 122                            | 18.03               | 7                        |
| 1986                          | 6,982.85                | 4,436                        | 5,537                         | 1,446                          | 18.51               | 78                       |
| 1987                          | 5,981.58                | 3,720                        | 4,643                         | 1,339                          | 19.00               | 70                       |
| 1988                          | 1,839.86                | 1,119                        | 1,397                         | 443                            | 19.50               | 23                       |
| 1989                          | 894.83                  | 531                          | 663                           | 232                            | 20.01               | 12                       |
| 1995                          | 550.43                  | 278                          | 347                           | 203                            | 22.83               | 9                        |
| 2000                          | 772.41                  | 324                          | 404                           | 368                            | 25.23               | 15                       |
| 2009                          | 129,461.13              | 31,381                       | 39,166                        | 90,295                         | 28.92               | 3,122                    |
|                               | 208,711.82              | 83,182                       | 103,493                       | 105,219                        |                     | 3,988                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 1.91

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.61 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
COMPANY WELLS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 14-L2.5                                |                         |                              |                               |                                |                     |                          |
| 2005   | 73.96                   | 56                           | 20                            | 54                             | 4.17                | 13                       |
|  | 73.96                   | 56                           | 20                            | 54                             |                     | 13                       |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 4.2                 | 17.58                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.62 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - COMPANY WELLS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-R0.5 |                         |                              |                               |                                |                     |                          |
| 1898                          | 63.63                   | 64                           | 64                            |                                |                     |                          |
| 1921                          | 16.33                   | 16                           | 16                            |                                |                     |                          |
| 1926                          | 237.38                  | 237                          | 237                           |                                |                     |                          |
| 1927                          | 61.50                   | 62                           | 62                            |                                |                     |                          |
| 1934                          | 249.25                  | 249                          | 249                           |                                |                     |                          |
| 1939                          | 12.41                   | 12                           | 12                            |                                |                     |                          |
| 1944                          | 276.59                  | 277                          | 277                           |                                |                     |                          |
| 1945                          | 73.48                   | 73                           | 73                            |                                |                     |                          |
| 1946                          | 443.84                  | 444                          | 444                           |                                |                     |                          |
| 1948                          | 199.12                  | 199                          | 199                           |                                |                     |                          |
| 1949                          | 852.32                  | 852                          | 852                           |                                |                     |                          |
| 1951                          | 132.56                  | 133                          | 133                           |                                |                     |                          |
| 1952                          | 2,509.85                | 2,510                        | 2,510                         |                                |                     |                          |
| 1953                          | 9,033.93                | 9,034                        | 9,034                         |                                |                     |                          |
| 1954                          | 9,671.55                | 9,672                        | 9,672                         |                                |                     |                          |
| 1955                          | 1,327.36                | 1,327                        | 1,327                         |                                |                     |                          |
| 1956                          | 5,078.56                | 5,079                        | 5,079                         |                                |                     |                          |
| 1957                          | 1,978.80                | 1,979                        | 1,979                         |                                |                     |                          |
| 1958                          | 3,687.53                | 3,688                        | 3,688                         |                                |                     |                          |
| 1959                          | 53.08                   | 53                           | 53                            |                                |                     |                          |
| 1960                          | 246.39                  | 246                          | 246                           |                                |                     |                          |
| 1961                          | 564.46                  | 564                          | 564                           |                                |                     |                          |
| 1962                          | 685.83                  | 686                          | 686                           |                                |                     |                          |
| 1963                          | 439.75                  | 440                          | 440                           |                                |                     |                          |
| 1964                          | 1,948.62                | 1,949                        | 1,949                         |                                |                     |                          |
| 1965                          | 756.45                  | 756                          | 756                           |                                |                     |                          |
| 1966                          | 1,147.50                | 1,148                        | 1,148                         |                                |                     |                          |
| 1967                          | 2,459.76                | 2,460                        | 2,460                         |                                |                     |                          |
| 1968                          | 812.38                  | 812                          | 812                           |                                |                     |                          |
| 1969                          | 1,287.40                | 1,287                        | 1,287                         |                                |                     |                          |
| 1970                          | 1,873.84                | 1,874                        | 1,874                         |                                |                     |                          |
| 1971                          | 4,743.26                | 4,743                        | 4,743                         |                                |                     |                          |
| 1972                          | 1,309.64                | 1,310                        | 1,310                         |                                |                     |                          |
| 1973                          | 2,150.78                | 2,151                        | 2,151                         |                                |                     |                          |
| 1974                          | 5,657.50                | 5,658                        | 5,658                         |                                |                     |                          |
| 1975                          | 10,323.28               | 10,323                       | 10,323                        |                                |                     |                          |
| 1976                          | 3,526.62                | 3,527                        | 3,527                         |                                |                     |                          |
| 1977                          | 14,721.65               | 14,722                       | 14,722                        |                                |                     |                          |
| 1978                          | 38,571.36               | 38,571                       | 38,571                        |                                |                     |                          |
| 1979                          | 16,083.65               | 16,084                       | 16,084                        |                                |                     |                          |
| 1980                          | 1,266.34                | 1,266                        | 1,266                         |                                |                     |                          |
| 1981                          | 17,957.86               | 17,958                       | 17,958                        |                                |                     |                          |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.62 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - COMPANY WELLS

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-R0.5   |                         |                              |                               |                                |                     |                          |
| 1982  | 20,888.12               | 20,888                       | 20,888                        |                                |                     |                          |
| 1983  | 34,402.76               | 34,196                       | 34,403                        |                                |                     |                          |
| 1984  | 447.52                  | 437                          | 448                           |                                |                     |                          |
| 1985  | 9,432.83                | 9,095                        | 9,433                         |                                |                     |                          |
| 1986  | 61,084.29               | 58,116                       | 61,084                        |                                |                     |                          |
| 1987  | 4,849.99                | 4,547                        | 4,850                         |                                |                     |                          |
| 1988  | 17,228.15               | 15,895                       | 17,228                        |                                |                     |                          |
| 1989  | 14,598.31               | 13,280                       | 14,598                        |                                |                     |                          |
| 1990  | 25,675.07               | 23,066                       | 25,675                        |                                |                     |                          |
| 1991  | 3,975.61                | 3,510                        | 3,976                         |                                |                     |                          |
| 1993  | 402.58                  | 345                          | 403                           |                                |                     |                          |
| 1994  | 667.65                  | 560                          | 668                           |                                |                     |                          |
| 1995  | 952.33                  | 784                          | 952                           |                                |                     |                          |
| 1996  | 918.56                  | 740                          | 919                           |                                |                     |                          |
| 1997  | 7,965.35                | 6,280                        | 7,965                         |                                |                     |                          |
| 1998  | 882.45                  | 679                          | 882                           |                                |                     |                          |
| 2005  | 177.65                  | 108                          | 161                           | 17                             | 8.59                | 2                        |
| 2009  | 8,982.42                | 4,329                        | 6,474                         | 2,508                          | 9.94                | 252                      |
|   | 378,025.03              | 361,350                      | 375,502                       | 2,523                          |                     | 254                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 0.07 |                         |                              |                               |                                |                     |                          |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 335.02 DRILLING AND CLEANING EQUIPMENT

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

| YEAR<br>(1)                  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 9-L0.5 |                         |                              |                               |                                |                     |                          |
| 1969                         | 237.65                  | 238                          | 238                           |                                |                     |                          |
| 1970                         | 850.00                  | 850                          | 850                           |                                |                     |                          |
| 1972                         | 926.10                  | 926                          | 926                           |                                |                     |                          |
| 1973                         | 703.74                  | 704                          | 704                           |                                |                     |                          |
| 1976                         | 121.93                  | 122                          | 122                           |                                |                     |                          |
| 1977                         | 108.08                  | 108                          | 108                           |                                |                     |                          |
| 1978                         | 574.87                  | 575                          | 575                           |                                |                     |                          |
| 1979                         | 170.50                  | 170                          | 170                           |                                |                     |                          |
| 1980                         | 1,235.34                | 1,235                        | 1,235                         |                                |                     |                          |
| 1982                         | 882.68                  | 841                          | 883                           |                                |                     |                          |
| 1983                         | 233.72                  | 233                          | 234                           |                                |                     |                          |
| 1984                         | 1,646.72                | 1,630                        | 1,647                         |                                |                     |                          |
| 1986                         | 659.82                  | 647                          | 660                           |                                |                     |                          |
| 1987                         | 3,060.41                | 2,984                        | 3,060                         |                                |                     |                          |
| 1988                         | 2,502.02                | 2,422                        | 2,502                         |                                |                     |                          |
| 1989                         | 1,152.18                | 1,109                        | 1,152                         |                                |                     |                          |
| 1992                         | 96.53                   | 91                           | 97                            |                                |                     |                          |
| 1993                         | 777.26                  | 730                          | 777                           |                                |                     |                          |
| 1994                         | 356.24                  | 333                          | 356                           |                                |                     |                          |
| 1995                         | 2,170.53                | 2,014                        | 2,171                         |                                |                     |                          |
| 1997                         | 21.84                   | 20                           | 22                            |                                |                     |                          |
| 1998                         | 153.76                  | 139                          | 153                           |                                |                     |                          |
|                              | 18,641.92               | 18,121                       | 18,642                        |                                |                     |                          |

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 337.00 OTHER EQUIPMENT

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 22-L1                                       |                         |                              |                               |                                |                     |                          |
| 1998  | 27,305.40               | 18,912                       | 17,838                        | 9,467                          | 8.99                | 1,053                    |
| 2002  | 11,276.88               | 7,037                        | 6,637                         | 4,640                          | 9.79                | 474                      |
| 2004  | 16,266.98               | 9,503                        | 8,964                         | 7,303                          | 10.14               | 720                      |
| 2005  | 26,138.29               | 14,718                       | 13,882                        | 12,256                         | 10.28               | 1,192                    |
| 2006  | 14,141.38               | 7,639                        | 7,206                         | 6,935                          | 10.43               | 665                      |
| 2008  | 9,645.75                | 4,697                        | 4,430                         | 5,216                          | 10.80               | 483                      |
|   | 104,774.68              | 62,506                       | 58,957                        | 45,818                         |                     | 4,587                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 |                         |                              |                               |                                |                     | 4.38                     |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 350.11 LAND - GAS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L4                                  |                         |                              |                               |                                |                     |                          |
| 1989   | 13,083.77               | 7,884                        | 58,197-                       | 71,280                         | 19.29               | 3,695                    |
|  | 13,083.77               | 7,884                        | 58,197-                       | 71,280                         |                     | 3,695                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.3 28.24               |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 350.21 RIGHTS-OF-WAY

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

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2 |                         |                              |                               |                                |                     |                          |
| 1940                        | 400.17                  | 337                          | 400                           |                                |                     |                          |
| 1945                        | 426.05                  | 347                          | 426                           |                                |                     |                          |
| 1946                        | 58.82                   | 48                           | 59                            |                                |                     |                          |
| 1947                        | 155.46                  | 125                          | 155                           |                                |                     |                          |
| 1949                        | 1,543.88                | 1,219                        | 1,544                         |                                |                     |                          |
| 1950                        | 5,236.77                | 4,101                        | 5,237                         |                                |                     |                          |
| 1951                        | 3,014.62                | 2,341                        | 3,015                         |                                |                     |                          |
| 1952                        | 535.96                  | 413                          | 536                           |                                |                     |                          |
| 1953                        | 2,900.60                | 2,212                        | 2,901                         |                                |                     |                          |
| 1956                        | 157.70                  | 117                          | 158                           |                                |                     |                          |
| 1958                        | 1,371.20                | 995                          | 1,371                         |                                |                     |                          |
| 1959                        | 1,334.85                | 958                          | 1,335                         |                                |                     |                          |
| 1963                        | 3,163.12                | 2,163                        | 3,163                         |                                |                     |                          |
| 1964                        | 41.65                   | 28                           | 42                            |                                |                     |                          |
| 1965                        | 1,891.52                | 1,260                        | 1,892                         |                                |                     |                          |
| 1967                        | 126.88                  | 82                           | 127                           |                                |                     |                          |
| 1968                        | 1,796.46                | 1,146                        | 1,796                         |                                |                     |                          |
| 1969                        | 756.00                  | 475                          | 756                           |                                |                     |                          |
| 1970                        | 537.68                  | 333                          | 538                           |                                |                     |                          |
| 1971                        | 551.41                  | 336                          | 551                           |                                |                     |                          |
| 1972                        | 347.83                  | 208                          | 348                           |                                |                     |                          |
| 1973                        | 2,622.77                | 1,544                        | 2,623                         |                                |                     |                          |
| 1976                        | 85.52                   | 48                           | 86                            |                                |                     |                          |
| 1977                        | 200.66                  | 110                          | 201                           |                                |                     |                          |
| 1981                        | 1,050.11                | 527                          | 1,050                         |                                |                     |                          |
| 1982                        | 80.70                   | 40                           | 81                            |                                |                     |                          |
| 1986                        | 5,020.51                | 2,655                        | 5,021                         |                                |                     |                          |
| 1989                        | 4,130.40                | 2,030                        | 4,130                         |                                |                     |                          |
| 1992                        | 40,631.25               | 18,345                       | 37,885                        | 2,746                          | 31.89               | 86                       |
| 1993                        | 41,380.63               | 18,075                       | 37,328                        | 4,053                          | 32.55               | 125                      |
| 1994                        | 10,078.67               | 4,253                        | 8,783                         | 1,296                          | 33.22               | 39                       |
| 1995                        | 2,597.85                | 1,063                        | 2,195                         | 403                            | 33.57               | 12                       |
| 1996                        | 67,731.62               | 26,673                       | 55,084                        | 12,648                         | 34.25               | 369                      |
| 1997                        | 126.45                  | 48                           | 99                            | 27                             | 34.93               | 1                        |
| 1998                        | 585,144.97              | 213,285                      | 440,467                       | 144,678                        | 35.31               | 4,097                    |
| 1999                        | 21,627.73               | 7,535                        | 15,561                        | 6,067                          | 36.00               | 169                      |
| 2000                        | 86,632.93               | 28,935                       | 59,755                        | 26,878                         | 36.39               | 739                      |
| 2003                        | 329,014.65              | 93,835                       | 193,784                       | 135,231                        | 38.22               | 3,538                    |
| 2004                        | 145,420.89              | 39,162                       | 80,876                        | 64,545                         | 38.66               | 1,670                    |
| 2006                        | 152,337.02              | 36,012                       | 74,371                        | 77,966                         | 39.56               | 1,971                    |
| 2007                        | 103,552.40              | 22,719                       | 46,918                        | 56,634                         | 40.03               | 1,415                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2                                  |                         |                              |                               |                                |                     |                          |
| 2014   | 82,977.62               | 7,551                        | 15,594                        | 67,384                         | 42.48               | 1,586                    |
| 2015   | 4,292.00                | 306                          | 632                           | 3,660                          | 42.41               | 86                       |
| 2017   | 52,907.60               | 1,561                        | 3,224                         | 49,684                         | 41.12               | 1,208                    |
|  | 1,765,993.58            | 545,556                      | 1,112,098                     | 653,896                        |                     | 17,111                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 38.2 0.97                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.01 WELLS - CONSTRUCTION

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 |                         |                              |                               |                                |                     |                          |
| 1916                          | 2,539.39                | 2,539                        | 2,539                         |                                |                     |                          |
| 1917                          | 5.00                    | 5                            | 5                             |                                |                     |                          |
| 1924                          | 5,818.45                | 5,576                        | 5,818                         |                                |                     |                          |
| 1925                          | 5,901.05                | 5,615                        | 5,901                         |                                |                     |                          |
| 1926                          | 5,036.15                | 4,760                        | 5,036                         |                                |                     |                          |
| 1927                          | 196.72                  | 185                          | 197                           |                                |                     |                          |
| 1939                          | 983.70                  | 867                          | 984                           |                                |                     |                          |
| 1942                          | 7,760.64                | 6,713                        | 7,761                         |                                |                     |                          |
| 1943                          | 6,320.60                | 5,432                        | 6,321                         |                                |                     |                          |
| 1945                          | 320.90                  | 272                          | 321                           |                                |                     |                          |
| 1946                          | 13,641.04               | 11,488                       | 13,641                        |                                |                     |                          |
| 1947                          | 33,367.73               | 27,909                       | 33,368                        |                                |                     |                          |
| 1948                          | 32,038.83               | 26,605                       | 32,039                        |                                |                     |                          |
| 1949                          | 3,272.52                | 2,698                        | 3,273                         |                                |                     |                          |
| 1950                          | 10,222.52               | 8,364                        | 10,223                        |                                |                     |                          |
| 1951                          | 0.98                    | 1                            | 1                             |                                |                     |                          |
| 1952                          | 3,023.42                | 2,435                        | 3,023                         |                                |                     |                          |
| 1953                          | 23.42                   | 19                           | 23                            |                                |                     |                          |
| 1957                          | 421.40                  | 325                          | 421                           |                                |                     |                          |
| 1961                          | 222.48                  | 165                          | 222                           |                                |                     |                          |
| 1962                          | 759.21                  | 557                          | 759                           |                                |                     |                          |
| 1966                          | 2.80                    | 2                            | 3                             |                                |                     |                          |
| 1967                          | 291.86                  | 201                          | 292                           |                                |                     |                          |
| 1968                          | 487.45                  | 332                          | 487                           |                                |                     |                          |
| 1970                          | 285.49                  | 189                          | 285                           |                                |                     |                          |
| 1972                          | 11.53                   | 7                            | 12                            |                                |                     |                          |
| 1973                          | 12,322.50               | 7,783                        | 12,322                        |                                |                     |                          |
| 1974                          | 11,875.77               | 7,375                        | 11,876                        |                                |                     |                          |
| 1975                          | 13,432.20               | 8,199                        | 13,432                        |                                |                     |                          |
| 1979                          | 661.73                  | 374                          | 662                           |                                |                     |                          |
| 1981                          | 11,468.79               | 6,216                        | 11,469                        |                                |                     |                          |
| 1983                          | 175.10                  | 110                          | 175                           |                                |                     |                          |
| 1984                          | 223.74                  | 138                          | 224                           |                                |                     |                          |
| 1985                          | 79.69                   | 48                           | 80                            |                                |                     |                          |
| 1991                          | 52,170.80               | 27,296                       | 52,171                        |                                |                     |                          |
| 1992                          | 32,064.02               | 16,327                       | 32,064                        |                                |                     |                          |
| 1993                          | 393.40                  | 195                          | 393                           |                                |                     |                          |
| 1995                          | 564.33                  | 262                          | 564                           |                                |                     |                          |
| 1997                          | 273,774.80              | 119,256                      | 273,775                       |                                |                     |                          |
| 2000                          | 69,902.91               | 27,045                       | 69,903                        |                                |                     |                          |
| 2002                          | 3,116.50                | 1,099                        | 3,116                         |                                |                     |                          |
| 2004                          | 18,369.13               | 5,838                        | 18,369                        |                                |                     |                          |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.01 WELLS - CONSTRUCTION

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5                                |                         |                              |                               |                                |                     |                          |
| 2005   | 63,589.60               | 19,039                       | 63,590                        |                                |                     |                          |
| 2006   | 82,093.99               | 23,027                       | 82,094                        |                                |                     |                          |
| 2008   | 3,451.20                | 835                          | 37,295                        | 33,844-                        |                     |                          |
|  | 782,685.48              | 383,723                      | 816,529                       | 33,844-                        |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.02 WELLS - EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2 |                         |                              |                               |                                |                     |                          |
| 1916                        | 605.74                  | 605                          | 606                           |                                |                     |                          |
| 1917                        | 1,489.21                | 1,482                        | 1,489                         |                                |                     |                          |
| 1924                        | 2,632.59                | 2,534                        | 2,633                         |                                |                     |                          |
| 1925                        | 2,486.30                | 2,381                        | 2,486                         |                                |                     |                          |
| 1926                        | 805.94                  | 768                          | 806                           |                                |                     |                          |
| 1942                        | 13.91                   | 12                           | 14                            |                                |                     |                          |
| 1943                        | 7,491.00                | 6,461                        | 7,491                         |                                |                     |                          |
| 1945                        | 2,654.21                | 2,260                        | 2,654                         |                                |                     |                          |
| 1946                        | 5,200.82                | 4,398                        | 5,201                         |                                |                     |                          |
| 1947                        | 9,662.56                | 8,115                        | 9,663                         |                                |                     |                          |
| 1948                        | 11,543.94               | 9,626                        | 11,544                        |                                |                     |                          |
| 1949                        | 37.27                   | 31                           | 37                            |                                |                     |                          |
| 1950                        | 2,967.75                | 2,438                        | 2,968                         |                                |                     |                          |
| 1952                        | 1,916.83                | 1,550                        | 1,917                         |                                |                     |                          |
| 1953                        | 260.58                  | 209                          | 261                           |                                |                     |                          |
| 1957                        | 733.74                  | 568                          | 734                           |                                |                     |                          |
| 1961                        | 964.56                  | 716                          | 965                           |                                |                     |                          |
| 1962                        | 412.33                  | 303                          | 412                           |                                |                     |                          |
| 1966                        | 137.13                  | 96                           | 137                           |                                |                     |                          |
| 1967                        | 870.46                  | 600                          | 870                           |                                |                     |                          |
| 1968                        | 7.19                    | 5                            | 7                             |                                |                     |                          |
| 1971                        | 198.43                  | 129                          | 198                           |                                |                     |                          |
| 1973                        | 20,483.30               | 12,897                       | 20,483                        |                                |                     |                          |
| 1974                        | 19,103.47               | 11,827                       | 19,103                        |                                |                     |                          |
| 1975                        | 11,012.38               | 6,698                        | 11,012                        |                                |                     |                          |
| 1979                        | 2,655.00                | 1,495                        | 2,655                         |                                |                     |                          |
| 1981                        | 693.40                  | 374                          | 693                           |                                |                     |                          |
| 1982                        | 33,653.62               | 17,757                       | 33,654                        |                                |                     |                          |
| 1984                        | 737.19                  | 434                          | 737                           |                                |                     |                          |
| 1985                        | 398.44                  | 231                          | 398                           |                                |                     |                          |
| 1992                        | 7,004.82                | 3,383                        | 7,005                         |                                |                     |                          |
| 1993                        | 485.00                  | 227                          | 485                           |                                |                     |                          |
| 1994                        | 287.22                  | 130                          | 287                           |                                |                     |                          |
| 1995                        | 846.49                  | 370                          | 846                           |                                |                     |                          |
| 1997                        | 13,420.80               | 5,476                        | 13,421                        |                                |                     |                          |
| 1998                        | 23,638.35               | 9,238                        | 23,638                        |                                |                     |                          |
| 2000                        | 14,821.28               | 5,328                        | 14,821                        |                                |                     |                          |
| 2008                        | 27,431.28               | 5,988                        | 27,431                        |                                |                     |                          |
| 2014                        | 34,845.40               | 3,436                        | 160,936                       | 126,091-                       |                     |                          |
|                             | 264,609.93              | 130,576                      | 390,698                       | 126,089-                       |                     |                          |

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.11 LEASEHOLDS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 |                         |                              |                               |                                |                     |                          |
| 1904                        | 35.14                   | 35                           | 35                            |                                |                     |                          |
| 1909                        | 75.00                   | 75                           | 75                            |                                |                     |                          |
| 1910                        | 211.00                  | 211                          | 211                           |                                |                     |                          |
| 1915                        | 26.50                   | 26                           | 26                            |                                |                     |                          |
| 1916                        | 58.95                   | 59                           | 59                            |                                |                     |                          |
| 1921                        | 17.70                   | 18                           | 18                            |                                |                     |                          |
| 1938                        | 58.48                   | 55                           | 58                            |                                |                     |                          |
| 1939                        | 330.37                  | 310                          | 330                           |                                |                     |                          |
| 1940                        | 19.39                   | 18                           | 19                            |                                |                     |                          |
| 1941                        | 201.71                  | 188                          | 202                           |                                |                     |                          |
| 1942                        | 29.19                   | 27                           | 29                            |                                |                     |                          |
| 1943                        | 27.92                   | 26                           | 28                            |                                |                     |                          |
| 1944                        | 102.32                  | 94                           | 102                           |                                |                     |                          |
| 1945                        | 7,165.82                | 6,527                        | 7,166                         |                                |                     |                          |
| 1946                        | 114.97                  | 104                          | 115                           |                                |                     |                          |
| 1947                        | 1,278.03                | 1,152                        | 1,278                         |                                |                     |                          |
| 1948                        | 4,414.39                | 3,958                        | 4,414                         |                                |                     |                          |
| 1949                        | 330.99                  | 295                          | 331                           |                                |                     |                          |
| 1950                        | 69,383.58               | 61,499                       | 69,384                        |                                |                     |                          |
| 1951                        | 60,361.90               | 53,195                       | 60,362                        |                                |                     |                          |
| 1952                        | 1,628.76                | 1,427                        | 1,629                         |                                |                     |                          |
| 1953                        | 40.65                   | 35                           | 41                            |                                |                     |                          |
| 1955                        | 52.58                   | 45                           | 53                            |                                |                     |                          |
| 1958                        | 453.12                  | 380                          | 453                           |                                |                     |                          |
| 1969                        | 320.54                  | 238                          | 321                           |                                |                     |                          |
| 1970                        | 249.81                  | 183                          | 250                           |                                |                     |                          |
| 1974                        | 465.47                  | 321                          | 465                           |                                |                     |                          |
| 1975                        | 12,797.48               | 8,663                        | 12,797                        |                                |                     |                          |
| 1979                        | 1,684.94                | 1,057                        | 127,314                       | 125,629-                       |                     |                          |
|                             | 161,936.70              | 140,221                      | 287,565                       | 125,628-                       |                     |                          |

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.12 STORAGE RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-L4 |                         |                              |                               |                                |                     |                          |
| 1939                        | 100.32                  | 86                           | 775-                          | 875                            | 8.33                | 105                      |
| 1941                        | 98.88                   | 84                           | 757-                          | 856                            | 8.77                | 98                       |
| 1944                        | 1,462.95                | 1,233                        | 11,114-                       | 12,577                         | 9.44                | 1,332                    |
| 1947                        | 29.25                   | 24                           | 216-                          | 245                            | 10.06               | 24                       |
| 1948                        | 75.00                   | 62                           | 559-                          | 634                            | 10.26               | 62                       |
| 1949                        | 3,618.25                | 2,989                        | 26,943-                       | 30,561                         | 10.44               | 2,927                    |
| 1950                        | 371.91                  | 306                          | 2,758-                        | 3,130                          | 10.61               | 295                      |
| 1960                        | 11.75                   | 9                            | 81-                           | 93                             | 12.13               | 8                        |
| 1964                        | 443.26                  | 346                          | 3,119-                        | 3,562                          | 13.19               | 270                      |
| 1992                        | 2,452.89                | 1,133                        | 10,213-                       | 12,666                         | 30.57               | 414                      |
| 1993                        | 12,069.59               | 5,364                        | 48,350-                       | 60,420                         | 31.57               | 1,914                    |
|                             | 20,734.05               | 11,636                       | 104,885-                      | 125,619                        |                     | 7,449                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 35.93

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.21 RESERVOIRS

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

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

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 2.23

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 353.01 LINES

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 353.01 LINES

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 |                         |                              |                               |                                |                     |                          |
| 1940                          | 38.38                   | 35                           | 25                            | 13                             | 3.70                | 4                        |
| 1941                          | 93.26                   | 85                           | 61                            | 32                             | 3.92                | 8                        |
| 1947                          | 27.71                   | 24                           | 17                            | 11                             | 5.37                | 2                        |
| 1948                          | 135,769.71              | 118,784                      | 85,685                        | 50,085                         | 5.63                | 8,896                    |
| 1949                          | 84.84                   | 74                           | 53                            | 32                             | 5.90                | 5                        |
| 1950                          | 2,311.41                | 1,994                        | 1,438                         | 873                            | 6.18                | 141                      |
| 1951                          | 634.60                  | 543                          | 392                           | 243                            | 6.46                | 38                       |
| 1954                          | 20.31                   | 17                           | 12                            | 8                              | 7.33                | 1                        |
| 1955                          | 425.47                  | 353                          | 255                           | 170                            | 7.62                | 22                       |
| 1956                          | 5,827.33                | 4,800                        | 3,462                         | 2,365                          | 7.93                | 298                      |
| 1957                          | 145.59                  | 119                          | 86                            | 60                             | 8.24                | 7                        |
| 1958                          | 4,730.84                | 3,831                        | 2,763                         | 1,968                          | 8.56                | 230                      |
| 1959                          | 17,637.66               | 14,157                       | 10,212                        | 7,426                          | 8.88                | 836                      |
| 1960                          | 535.88                  | 426                          | 307                           | 229                            | 9.21                | 25                       |
| 1961                          | 920.95                  | 726                          | 524                           | 397                            | 9.54                | 42                       |
| 1963                          | 108.84                  | 84                           | 61                            | 48                             | 10.24               | 5                        |
| 1964                          | 203.72                  | 156                          | 113                           | 91                             | 10.61               | 9                        |
| 1965                          | 136.24                  | 103                          | 74                            | 62                             | 10.98               | 6                        |
| 1966                          | 1,354.68                | 1,013                        | 731                           | 624                            | 11.36               | 55                       |
| 1967                          | 2,060.99                | 1,522                        | 1,098                         | 963                            | 11.76               | 82                       |
| 1969                          | 16,191.83               | 11,669                       | 8,417                         | 7,775                          | 12.57               | 619                      |
| 1970                          | 111.84                  | 80                           | 58                            | 54                             | 13.00               | 4                        |
| 1971                          | 453.19                  | 318                          | 229                           | 224                            | 13.44               | 17                       |
| 1973                          | 3,435.73                | 2,340                        | 1,688                         | 1,748                          | 14.35               | 122                      |
| 1974                          | 657.34                  | 441                          | 318                           | 339                            | 14.82               | 23                       |
| 1975                          | 31,166.51               | 20,563                       | 14,833                        | 16,334                         | 15.31               | 1,067                    |
| 1976                          | 23,406.17               | 15,188                       | 10,956                        | 12,450                         | 15.80               | 788                      |
| 1977                          | 33,074.71               | 21,087                       | 15,211                        | 17,864                         | 16.31               | 1,095                    |
| 1978                          | 5,618.23                | 3,517                        | 2,537                         | 3,081                          | 16.83               | 183                      |
| 1979                          | 813.20                  | 499                          | 360                           | 453                            | 17.36               | 26                       |
| 1981                          | 2,202.06                | 1,299                        | 937                           | 1,265                          | 18.45               | 69                       |
| 1982                          | 30,538.76               | 17,631                       | 12,718                        | 17,821                         | 19.02               | 937                      |
| 1983                          | 4,725.24                | 3,182                        | 2,295                         | 2,430                          | 17.10               | 142                      |
| 1984                          | 105.21                  | 70                           | 50                            | 55                             | 17.56               | 3                        |
| 1985                          | 72,682.63               | 47,127                       | 33,995                        | 38,688                         | 18.03               | 2,146                    |
| 1986                          | 216,409.53              | 137,485                      | 99,175                        | 117,235                        | 18.51               | 6,334                    |
| 1987                          | 51,910.04               | 32,283                       | 23,287                        | 28,623                         | 19.00               | 1,506                    |
| 1988                          | 27,704.51               | 16,844                       | 12,150                        | 15,555                         | 19.50               | 798                      |
| 1989                          | 14,761.27               | 8,765                        | 6,323                         | 8,438                          | 20.01               | 422                      |
| 1990                          | 523,871.27              | 303,374                      | 218,840                       | 305,031                        | 20.53               | 14,858                   |
| 1992                          | 13,256.56               | 7,307                        | 5,271                         | 7,986                          | 21.37               | 374                      |
| 1993                          | 627,180.32              | 335,730                      | 242,180                       | 385,000                        | 21.92               | 17,564                   |
| 1994                          | 244,309.75              | 127,383                      | 91,888                        | 152,422                        | 22.26               | 6,847                    |
| 1995                          | 41,444.32               | 20,909                       | 15,083                        | 26,361                         | 22.83               | 1,155                    |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R1.5 |                         |                              |                               |                                |                     |                          |
| 1996                          | 49,392.46               | 24,069                       | 17,362                        | 32,030                         | 23.41               | 1,368                    |
| 1997                          | 122,261.90              | 57,683                       | 41,610                        | 80,652                         | 23.79               | 3,390                    |
| 1998                          | 77,154.52               | 34,997                       | 25,245                        | 51,910                         | 24.39               | 2,128                    |
| 1999                          | 59,564.52               | 26,030                       | 18,777                        | 40,788                         | 24.80               | 1,645                    |
| 2000                          | 1,384.13                | 581                          | 419                           | 965                            | 25.23               | 38                       |
| 2001                          | 11,860.86               | 4,767                        | 3,439                         | 8,422                          | 25.67               | 328                      |
| 2002                          | 469,373.17              | 180,005                      | 129,847                       | 339,526                        | 26.12               | 12,999                   |
| 2003                          | 594,368.52              | 216,647                      | 156,278                       | 438,091                        | 26.59               | 16,476                   |
| 2004                          | 189,460.43              | 65,326                       | 47,123                        | 142,337                        | 27.07               | 5,258                    |
| 2005                          | 5,302.15                | 1,729                        | 1,247                         | 4,055                          | 27.40               | 148                      |
| 2006                          | 325,656.73              | 99,325                       | 71,648                        | 254,009                        | 27.91               | 9,101                    |
| 2007                          | 7,253.51                | 2,064                        | 1,489                         | 5,765                          | 28.28               | 204                      |
| 2008                          | 6,793.61                | 1,796                        | 1,296                         | 5,498                          | 28.51               | 193                      |
| 2009                          | 2,806.17                | 680                          | 491                           | 2,315                          | 28.92               | 80                       |
| 2011                          | 90,346.36               | 17,880                       | 12,898                        | 77,448                         | 29.38               | 2,636                    |
| 2012                          | 2,472.89                | 431                          | 311                           | 2,162                          | 29.59               | 73                       |
| 2013                          | 104,644.56              | 15,770                       | 11,376                        | 93,269                         | 29.59               | 3,152                    |
| 2014                          | 3,235,313.59            | 407,002                      | 293,590                       | 2,941,724                      | 29.53               | 99,618                   |
| 2015                          | 33,936.60               | 3,387                        | 2,443                         | 31,494                         | 29.32               | 1,074                    |
| 2016                          | 11,255.01               | 815                          | 588                           | 10,667                         | 28.81               | 370                      |
| 2017                          | 14,740.67               | 640                          | 462                           | 14,279                         | 27.57               | 518                      |
|                               | 7,574,440.99            | 2,445,561                    | 1,764,107                     | 5,810,334                      |                     | 228,608                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 3.02

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 |                         |                              |                               |                                |                     |                          |
| 1952                        | 1,397.86                | 1,224                        | 1,398                         |                                |                     |                          |
| 1953                        | 416.42                  | 362                          | 416                           |                                |                     |                          |
| 1958                        | 11,119.58               | 9,328                        | 11,120                        |                                |                     |                          |
| 1960                        | 8,847.25                | 7,293                        | 8,847                         |                                |                     |                          |
| 1961                        | 23,007.08               | 18,791                       | 23,007                        |                                |                     |                          |
| 1962                        | 815.46                  | 659                          | 815                           |                                |                     |                          |
| 1968                        | 5,569.00                | 4,200                        | 5,569                         |                                |                     |                          |
| 1971                        | 6,727.65                | 4,862                        | 6,728                         |                                |                     |                          |
| 1975                        | 5,576.52                | 3,775                        | 5,577                         |                                |                     |                          |
| 1976                        | 285.91                  | 190                          | 286                           |                                |                     |                          |
| 1992                        | 6,636.43                | 3,258                        | 6,636                         |                                |                     |                          |
| 1998                        | 5,350.00                | 2,091                        | 6,020                         | 670-                           |                     |                          |
|                             | 75,749.16               | 56,033                       | 76,419                        | 670-                           |                     |                          |

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 357.01 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S1                                  |                         |                              |                               |                                |                     |                          |
| 1953   | 597.38                  | 597                          | 597                           |                                |                     |                          |
| 1957   | 139.38                  | 139                          | 139                           |                                |                     |                          |
| 1972   | 6,119.04                | 5,330                        | 6,119                         |                                |                     |                          |
| 1973   | 1,697.11                | 1,461                        | 1,697                         |                                |                     |                          |
| 1979   | 1,203.92                | 958                          | 1,204                         |                                |                     |                          |
| 1981   | 2,893.23                | 2,234                        | 2,893                         |                                |                     |                          |
| 1990   | 17,052.58               | 12,863                       | 17,053                        |                                |                     |                          |
| 1997   | 481.23                  | 311                          | 2,457                         |                                |                     | 1,975-                   |
|  | 30,183.87               | 23,893                       | 32,159                        |                                |                     | 1,975-                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 365.21 RIGHTS-OF-WAY

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 365.21 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| 1926                        | 57.79                   | 54                           | 58                            |                                |                     |                          |
| 1927                        | 2,501.82                | 2,321                        | 2,502                         |                                |                     |                          |
| 1928                        | 458.62                  | 424                          | 459                           |                                |                     |                          |
| 1929                        | 803.17                  | 739                          | 803                           |                                |                     |                          |
| 1930                        | 5,106.34                | 4,681                        | 5,106                         |                                |                     |                          |
| 1931                        | 1,671.50                | 1,526                        | 1,672                         |                                |                     |                          |
| 1932                        | 322.40                  | 293                          | 322                           |                                |                     |                          |
| 1933                        | 434.38                  | 393                          | 434                           |                                |                     |                          |
| 1934                        | 58.48                   | 53                           | 58                            |                                |                     |                          |
| 1935                        | 371.87                  | 333                          | 372                           |                                |                     |                          |
| 1936                        | 1,389.85                | 1,240                        | 1,390                         |                                |                     |                          |
| 1937                        | 119.07                  | 106                          | 119                           |                                |                     |                          |
| 1938                        | 270.84                  | 239                          | 268                           | 3                              | 8.80                |                          |
| 1939                        | 3,811.40                | 3,345                        | 3,755                         | 56                             | 9.18                | 6                        |
| 1940                        | 6,263.19                | 5,464                        | 6,134                         | 129                            | 9.57                | 13                       |
| 1941                        | 13,570.48               | 11,765                       | 13,208                        | 362                            | 9.98                | 36                       |
| 1942                        | 10,951.87               | 9,432                        | 10,589                        | 363                            | 10.41               | 35                       |
| 1943                        | 6,379.17                | 5,455                        | 6,124                         | 255                            | 10.86               | 23                       |
| 1944                        | 8,590.71                | 7,293                        | 8,187                         | 404                            | 11.33               | 36                       |
| 1945                        | 1,565.14                | 1,318                        | 1,480                         | 85                             | 11.82               | 7                        |
| 1946                        | 2,344.03                | 1,958                        | 2,198                         | 146                            | 12.34               | 12                       |
| 1947                        | 5,834.78                | 4,834                        | 5,427                         | 408                            | 12.87               | 32                       |
| 1948                        | 30,281.43               | 24,859                       | 27,907                        | 2,374                          | 13.43               | 177                      |
| 1949                        | 29,163.47               | 23,716                       | 26,624                        | 2,539                          | 14.01               | 181                      |
| 1950                        | 6,696.47                | 5,392                        | 6,053                         | 643                            | 14.61               | 44                       |
| 1951                        | 15,951.91               | 12,713                       | 14,272                        | 1,680                          | 15.23               | 110                      |
| 1952                        | 18,754.77               | 14,789                       | 16,602                        | 2,153                          | 15.86               | 136                      |
| 1953                        | 35,373.14               | 27,586                       | 30,969                        | 4,404                          | 16.51               | 267                      |
| 1954                        | 21,058.72               | 16,238                       | 18,229                        | 2,830                          | 17.17               | 165                      |
| 1955                        | 30,687.82               | 23,388                       | 26,256                        | 4,432                          | 17.84               | 248                      |
| 1956                        | 16,319.65               | 12,290                       | 13,797                        | 2,523                          | 18.52               | 136                      |
| 1957                        | 17,390.24               | 12,936                       | 14,522                        | 2,868                          | 19.21               | 149                      |
| 1958                        | 77,184.22               | 56,694                       | 63,646                        | 13,538                         | 19.91               | 680                      |
| 1959                        | 27,690.49               | 20,078                       | 22,540                        | 5,150                          | 20.62               | 250                      |
| 1960                        | 21,790.42               | 15,593                       | 17,505                        | 4,285                          | 21.33               | 201                      |
| 1961                        | 26,878.87               | 18,973                       | 21,299                        | 5,580                          | 22.06               | 253                      |
| 1962                        | 32,557.42               | 22,660                       | 25,439                        | 7,118                          | 22.80               | 312                      |
| 1963                        | 18,891.09               | 12,959                       | 14,548                        | 4,343                          | 23.55               | 184                      |
| 1964                        | 20,901.98               | 14,130                       | 15,863                        | 5,039                          | 24.30               | 207                      |
| 1965                        | 20,197.82               | 13,446                       | 15,095                        | 5,103                          | 25.07               | 204                      |
| 1966                        | 18,191.57               | 11,921                       | 13,383                        | 4,809                          | 25.85               | 186                      |
| 1967                        | 3,613.22                | 2,330                        | 2,616                         | 997                            | 26.63               | 37                       |
| 1968                        | 10,144.61               | 6,434                        | 7,223                         | 2,922                          | 27.43               | 107                      |
| 1969                        | 7,058.31                | 4,401                        | 4,941                         | 2,117                          | 28.24               | 75                       |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 365.21 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| 1970                        | 31,681.13               | 19,406                       | 21,785                        | 9,896                          | 29.06               | 341                      |
| 1971                        | 29,058.76               | 17,482                       | 19,626                        | 9,433                          | 29.88               | 316                      |
| 1972                        | 14,122.01               | 8,338                        | 9,360                         | 4,762                          | 30.72               | 155                      |
| 1973                        | 5,563.59                | 3,222                        | 3,617                         | 1,947                          | 31.57               | 62                       |
| 1974                        | 88,103.17               | 50,019                       | 56,152                        | 31,951                         | 32.42               | 986                      |
| 1976                        | 2,994.57                | 1,631                        | 1,831                         | 1,164                          | 34.15               | 34                       |
| 1977                        | 1,959.11                | 1,044                        | 1,172                         | 787                            | 35.03               | 22                       |
| 1978                        | 4,491.42                | 2,340                        | 2,627                         | 1,864                          | 35.92               | 52                       |
| 1979                        | 3,519.23                | 1,792                        | 2,012                         | 1,507                          | 36.82               | 41                       |
| 1980                        | 1,626.23                | 808                          | 907                           | 719                            | 37.72               | 19                       |
| 1981                        | 8,928.92                | 4,330                        | 4,861                         | 4,068                          | 38.63               | 105                      |
| 1982                        | 2,586.57                | 1,223                        | 1,373                         | 1,214                          | 39.55               | 31                       |
| 1983                        | 8,016.58                | 3,899                        | 4,377                         | 3,640                          | 37.22               | 98                       |
| 1984                        | 7,056.67                | 3,335                        | 3,744                         | 3,313                          | 38.22               | 87                       |
| 1985                        | 3,650.47                | 1,675                        | 1,880                         | 1,770                          | 39.22               | 45                       |
| 1986                        | 2,107.26                | 945                          | 1,061                         | 1,046                          | 39.69               | 26                       |
| 1987                        | 8,471.99                | 3,680                        | 4,131                         | 4,341                          | 40.69               | 107                      |
| 1988                        | 23,612.80               | 9,929                        | 11,146                        | 12,467                         | 41.69               | 299                      |
| 1989                        | 3,702.18                | 1,505                        | 1,690                         | 2,012                          | 42.69               | 47                       |
| 1990                        | 15,250.67               | 5,989                        | 6,723                         | 8,528                          | 43.69               | 195                      |
| 1991                        | 29,068.20               | 11,090                       | 12,450                        | 16,618                         | 44.18               | 376                      |
| 1992                        | 15,243.27               | 5,602                        | 6,289                         | 8,954                          | 45.18               | 198                      |
| 1993                        | 13,998.03               | 4,948                        | 5,555                         | 8,443                          | 46.18               | 183                      |
| 1994                        | 6,368.53                | 2,162                        | 2,427                         | 3,942                          | 47.18               | 84                       |
| 1995                        | 10,546.80               | 3,433                        | 3,854                         | 6,693                          | 48.18               | 139                      |
| 1996                        | 11,652.39               | 3,630                        | 4,075                         | 7,577                          | 49.18               | 154                      |
| 1997                        | 33,693.46               | 10,024                       | 11,253                        | 22,440                         | 50.18               | 447                      |
| 1998                        | 15,268.71               | 4,359                        | 4,893                         | 10,376                         | 50.67               | 205                      |
| 1999                        | 14,007.66               | 3,802                        | 4,268                         | 9,740                          | 51.67               | 189                      |
| 2000                        | 1,557.61                | 401                          | 450                           | 1,108                          | 52.67               | 21                       |
| 2001                        | 489,134.54              | 118,958                      | 133,544                       | 355,591                        | 53.67               | 6,626                    |
| 2002                        | 134,892.85              | 30,904                       | 34,693                        | 100,200                        | 54.67               | 1,833                    |
| 2003                        | 58,286.70               | 12,532                       | 14,069                        | 44,218                         | 55.67               | 794                      |
| 2005                        | 130,678.41              | 24,411                       | 27,404                        | 103,274                        | 57.67               | 1,791                    |
| 2006                        | 3,018.67                | 521                          | 585                           | 2,434                          | 58.67               | 41                       |
| 2007                        | 714.85                  | 113                          | 127                           | 588                            | 59.67               | 10                       |
| 2008                        | 22,155.97               | 3,202                        | 3,595                         | 18,561                         | 60.67               | 306                      |
| 2011                        | 14,206.00               | 1,463                        | 1,642                         | 12,564                         | 63.17               | 199                      |
| 2012                        | 1,098.72                | 98                           | 110                           | 989                            | 64.17               | 15                       |
| 2013                        | 15,156.01               | 1,131                        | 1,270                         | 13,886                         | 65.17               | 213                      |
| 2014                        | 29,183.67               | 1,763                        | 1,979                         | 27,205                         | 66.17               | 411                      |
| 2015                        | 36,574.58               | 1,690                        | 1,897                         | 34,678                         | 67.17               | 516                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 365.21 RIGHTS-OF-WAY

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| 2016   | 34,368.29               | 1,100                        | 1,235                         | 33,133                         | 68.17               | 486                      |
| 2017   | 85,120.56               | 1,515                        | 1,701                         | 83,420                         | 69.17               | 1,206                    |
| 2018   | 6,158.77                | 33                           | 37                            | 6,122                          | 70.05               | 87                       |
|  | 2,287,747.01            | 1,053,606                    | 1,158,908                     | 1,128,839                      |                     | 24,107                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.8 1.05                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| 1915                        | 2,039.02                | 2,039                        | 2,039                         |                                |                     |                          |
| 1921                        | 15.25                   | 15                           | 15                            |                                |                     |                          |
| 1926                        | 674.20                  | 672                          | 674                           |                                |                     |                          |
| 1933                        | 308.06                  | 296                          | 308                           |                                |                     |                          |
| 1936                        | 30.20                   | 28                           | 30                            |                                |                     |                          |
| 1938                        | 94.77                   | 88                           | 95                            |                                |                     |                          |
| 1942                        | 4,567.33                | 4,151                        | 4,567                         |                                |                     |                          |
| 1946                        | 33.12                   | 29                           | 33                            |                                |                     |                          |
| 1947                        | 467.40                  | 411                          | 467                           |                                |                     |                          |
| 1948                        | 4,490.90                | 3,924                        | 4,491                         |                                |                     |                          |
| 1949                        | 21,634.60               | 18,775                       | 21,635                        |                                |                     |                          |
| 1950                        | 8,623.70                | 7,430                        | 8,624                         |                                |                     |                          |
| 1951                        | 12,398.99               | 10,609                       | 12,399                        |                                |                     |                          |
| 1952                        | 9,794.83                | 8,318                        | 9,795                         |                                |                     |                          |
| 1953                        | 13,583.85               | 11,448                       | 13,584                        |                                |                     |                          |
| 1954                        | 4,182.81                | 3,499                        | 4,183                         |                                |                     |                          |
| 1955                        | 4,971.23                | 4,125                        | 4,971                         |                                |                     |                          |
| 1956                        | 3,955.53                | 3,255                        | 3,956                         |                                |                     |                          |
| 1957                        | 461.88                  | 377                          | 462                           |                                |                     |                          |
| 1958                        | 773.26                  | 625                          | 773                           |                                |                     |                          |
| 1959                        | 6,263.37                | 5,019                        | 6,263                         |                                |                     |                          |
| 1960                        | 7,763.15                | 6,164                        | 7,763                         |                                |                     |                          |
| 1961                        | 4,903.21                | 3,855                        | 4,903                         |                                |                     |                          |
| 1962                        | 720.58                  | 561                          | 721                           |                                |                     |                          |
| 1963                        | 354.80                  | 273                          | 355                           |                                |                     |                          |
| 1964                        | 3,977.54                | 3,029                        | 3,978                         |                                |                     |                          |
| 1965                        | 349.99                  | 264                          | 350                           |                                |                     |                          |
| 1967                        | 104.28                  | 77                           | 104                           |                                |                     |                          |
| 1968                        | 10,659.96               | 7,737                        | 10,660                        |                                |                     |                          |
| 1969                        | 3,475.25                | 2,489                        | 3,475                         |                                |                     |                          |
| 1970                        | 1,542.20                | 1,089                        | 1,542                         |                                |                     |                          |
| 1971                        | 7,337.10                | 5,110                        | 7,337                         |                                |                     |                          |
| 1973                        | 1,761.32                | 1,190                        | 1,761                         |                                |                     |                          |
| 1974                        | 1,991.11                | 1,324                        | 1,991                         |                                |                     |                          |
| 1975                        | 515.42                  | 337                          | 515                           |                                |                     |                          |
| 1976                        | 1,120.08                | 720                          | 1,112                         | 8                              | 17.88               |                          |
| 1979                        | 11,021.69               | 6,695                        | 10,339                        | 683                            | 19.63               | 35                       |
| 1980                        | 0.01                    |                              |                               |                                |                     |                          |
| 1981                        | 27,039.82               | 15,764                       | 24,344                        | 2,696                          | 20.85               | 129                      |
| 1983                        | 2,322.66                | 1,498                        | 2,313                         | 10                             | 19.39               | 1                        |
| 1984                        | 35,381.35               | 22,418                       | 34,620                        | 761                            | 19.81               | 38                       |
| 1985                        | 11,908.81               | 7,364                        | 11,372                        | 537                            | 20.52               | 26                       |
| 1986                        | 2,486.58                | 1,508                        | 2,329                         | 158                            | 20.94               | 8                        |
| 1987                        | 1,364.96                | 811                          | 1,252                         | 113                            | 21.38               | 5                        |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| 1988                        | 1,833.40                | 1,059                        | 1,635                         | 198                            | 22.10               | 9                        |
| 1989                        | 6,868.66                | 3,877                        | 5,987                         | 882                            | 22.56               | 39                       |
| 1990                        | 443.70                  | 244                          | 377                           | 67                             | 23.03               | 3                        |
| 1991                        | 1,335.51                | 713                          | 1,101                         | 235                            | 23.77               | 10                       |
| 1993                        | 81,579.75               | 41,198                       | 63,622                        | 17,958                         | 24.75               | 726                      |
| 1994                        | 5,801.95                | 2,842                        | 4,389                         | 1,413                          | 25.26               | 56                       |
| 1997                        | 3,622.95                | 1,594                        | 2,462                         | 1,161                          | 27.06               | 43                       |
| 1998                        | 5,820.43                | 2,463                        | 3,804                         | 2,016                          | 27.60               | 73                       |
| 1999                        | 42,005.79               | 17,063                       | 26,350                        | 15,656                         | 28.14               | 556                      |
| 2000                        | 2,641.28                | 1,027                        | 1,586                         | 1,055                          | 28.70               | 37                       |
| 2002                        | 4,331.23                | 1,527                        | 2,358                         | 1,973                          | 29.83               | 66                       |
| 2003                        | 112,488.50              | 37,571                       | 58,020                        | 54,468                         | 30.41               | 1,791                    |
| 2004                        | 74,594.44               | 23,490                       | 36,275                        | 38,319                         | 31.00               | 1,236                    |
| 2005                        | 44,125.47               | 13,096                       | 20,224                        | 23,901                         | 31.39               | 761                      |
| 2006                        | 18,974.80               | 5,252                        | 8,111                         | 10,864                         | 32.00               | 340                      |
| 2008                        | 369,366.95              | 87,466                       | 135,072                       | 234,295                        | 33.04               | 7,091                    |
| 2010                        | 119,355.96              | 23,334                       | 36,034                        | 83,322                         | 33.95               | 2,454                    |
| 2014                        | 222,953.81              | 23,968                       | 37,013                        | 185,941                        | 35.28               | 5,270                    |
| 2017                        | 149,925.02              | 5,232                        | 8,080                         | 141,845                        | 34.59               | 4,101                    |
|                             | 1,505,535.77            | 468,426                      | 685,000                       | 820,536                        |                     | 24,904                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 1.65

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| 1904                          | 97.85                   | 98                           | 98                            |                                |                     |                          |
| 1920                          | 3,071.90                | 3,072                        | 3,072                         |                                |                     |                          |
| 1923                          | 403.86                  | 404                          | 404                           |                                |                     |                          |
| 1927                          | 72.55                   | 73                           | 73                            |                                |                     |                          |
| 1929                          | 261.39                  | 261                          | 261                           |                                |                     |                          |
| 1930                          | 294.47                  | 294                          | 294                           |                                |                     |                          |
| 1932                          | 95.28                   | 95                           | 95                            |                                |                     |                          |
| 1937                          | 237.51                  | 238                          | 238                           |                                |                     |                          |
| 1939                          | 19.57                   | 20                           | 20                            |                                |                     |                          |
| 1941                          | 2,931.40                | 2,931                        | 2,931                         |                                |                     |                          |
| 1947                          | 529.70                  | 519                          | 1,899-                        | 2,429                          | 0.78                | 2,429                    |
| 1949                          | 416.19                  | 403                          | 1,474-                        | 1,890                          | 1.31                | 1,443                    |
| 1950                          | 3,524.86                | 3,386                        | 12,386-                       | 15,911                         | 1.58                | 10,070                   |
| 1951                          | 1,022.22                | 975                          | 3,567-                        | 4,589                          | 1.86                | 2,467                    |
| 1952                          | 5,364.58                | 5,079                        | 18,579-                       | 23,944                         | 2.13                | 11,241                   |
| 1953                          | 2,751.48                | 2,587                        | 9,463-                        | 12,214                         | 2.39                | 5,110                    |
| 1954                          | 2,503.83                | 2,339                        | 8,556-                        | 11,060                         | 2.64                | 4,189                    |
| 1955                          | 1,688.17                | 1,567                        | 5,732-                        | 7,420                          | 2.87                | 2,585                    |
| 1956                          | 69.33                   | 64                           | 234-                          | 303                            | 3.09                | 98                       |
| 1958                          | 3,139.09                | 2,862                        | 10,470-                       | 13,609                         | 3.53                | 3,855                    |
| 1959                          | 727.82                  | 660                          | 2,414-                        | 3,142                          | 3.75                | 838                      |
| 1969                          | 176.01                  | 149                          | 545-                          | 721                            | 6.19                | 116                      |
| 1974                          | 304.86                  | 245                          | 896-                          | 1,201                          | 7.80                | 154                      |
| 1980                          | 5,852.63                | 4,332                        | 15,847-                       | 21,700                         | 10.39               | 2,089                    |
| 1983                          | 414.15                  | 317                          | 1,160-                        | 1,574                          | 10.83               | 145                      |
| 1984                          | 12,992.80               | 9,746                        | 35,652-                       | 48,645                         | 11.41               | 4,263                    |
| 1986                          | 483.17                  | 349                          | 1,276-                        | 1,759                          | 12.39               | 142                      |
| 1997                          | 548.91                  | 292                          | 1,069-                        | 1,617                          | 18.75               | 86                       |
|                               | 49,995.58               | 43,357                       | 123,733-                      | 173,728                        |                     | 51,320                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 102.65

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.01 MAINS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2 |                         |                              |                               |                                |                     |                          |
| 1875                        | 8,090.00                | 7,950                        | 8,090                         |                                |                     |                          |
| 1886                        | 2,037.41                | 1,927                        | 2,037                         |                                |                     |                          |
| 1887                        | 15,489.65               | 14,593                       | 15,490                        |                                |                     |                          |
| 1888                        | 6,762.94                | 6,348                        | 6,763                         |                                |                     |                          |
| 1889                        | 1,217.90                | 1,139                        | 1,218                         |                                |                     |                          |
| 1890                        | 7,553.76                | 7,036                        | 7,554                         |                                |                     |                          |
| 1891                        | 11,581.40               | 10,746                       | 11,581                        |                                |                     |                          |
| 1892                        | 8,224.48                | 7,601                        | 8,224                         |                                |                     |                          |
| 1893                        | 14,634.18               | 13,473                       | 14,634                        |                                |                     |                          |
| 1894                        | 1,427.37                | 1,309                        | 1,427                         |                                |                     |                          |
| 1896                        | 1,722.04                | 1,567                        | 1,722                         |                                |                     |                          |
| 1897                        | 10,377.96               | 9,404                        | 10,378                        |                                |                     |                          |
| 1899                        | 20,243.82               | 18,197                       | 20,244                        |                                |                     |                          |
| 1900                        | 78,811.70               | 70,556                       | 78,812                        |                                |                     |                          |
| 1901                        | 28,958.03               | 25,820                       | 28,958                        |                                |                     |                          |
| 1902                        | 155,771.27              | 138,306                      | 155,771                       |                                |                     |                          |
| 1903                        | 18,254.17               | 16,141                       | 18,254                        |                                |                     |                          |
| 1904                        | 191.23                  | 168                          | 191                           |                                |                     |                          |
| 1905                        | 5,853.72                | 5,133                        | 5,854                         |                                |                     |                          |
| 1906                        | 53,560.05               | 46,764                       | 53,560                        |                                |                     |                          |
| 1908                        | 7.82                    | 7                            | 8                             |                                |                     |                          |
| 1909                        | 1,564.36                | 1,348                        | 1,564                         |                                |                     |                          |
| 1910                        | 8,171.73                | 7,011                        | 8,172                         |                                |                     |                          |
| 1911                        | 717.86                  | 613                          | 718                           |                                |                     |                          |
| 1912                        | 3,524.79                | 2,997                        | 3,525                         |                                |                     |                          |
| 1913                        | 1,840.01                | 1,557                        | 1,840                         |                                |                     |                          |
| 1914                        | 41,373.69               | 34,847                       | 41,374                        |                                |                     |                          |
| 1915                        | 413.55                  | 347                          | 414                           |                                |                     |                          |
| 1916                        | 1,229.32                | 1,025                        | 1,229                         |                                |                     |                          |
| 1917                        | 37,079.01               | 30,776                       | 37,079                        |                                |                     |                          |
| 1918                        | 2,200.89                | 1,817                        | 2,201                         |                                |                     |                          |
| 1919                        | 24,016.25               | 19,726                       | 24,016                        |                                |                     |                          |
| 1920                        | 1,556.04                | 1,271                        | 1,556                         |                                |                     |                          |
| 1921                        | 20,172.04               | 16,392                       | 20,172                        |                                |                     |                          |
| 1922                        | 12,538.98               | 10,133                       | 12,539                        |                                |                     |                          |
| 1923                        | 1,730.76                | 1,391                        | 1,731                         |                                |                     |                          |
| 1924                        | 44,682.73               | 35,696                       | 44,683                        |                                |                     |                          |
| 1925                        | 49,124.79               | 39,011                       | 49,125                        |                                |                     |                          |
| 1926                        | 1,753.30                | 1,384                        | 1,753                         |                                |                     |                          |
| 1927                        | 10,977.79               | 8,612                        | 10,978                        |                                |                     |                          |
| 1928                        | 12,657.32               | 9,866                        | 12,657                        |                                |                     |                          |
| 1929                        | 9,797.19                | 7,588                        | 9,797                         |                                |                     |                          |
| 1930                        | 49,406.27               | 38,006                       | 49,406                        |                                |                     |                          |
| 1931                        | 8,218.71                | 6,279                        | 8,219                         |                                |                     |                          |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.01 MAINS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2 |                         |                              |                               |                                |                     |                          |
| 1932                        | 5,422.90                | 4,115                        | 5,423                         |                                |                     |                          |
| 1933                        | 6,386.08                | 4,810                        | 6,386                         |                                |                     |                          |
| 1934                        | 3,688.96                | 2,758                        | 3,689                         |                                |                     |                          |
| 1935                        | 4,037.52                | 2,997                        | 4,038                         |                                |                     |                          |
| 1936                        | 19,799.47               | 14,582                       | 19,799                        |                                |                     |                          |
| 1937                        | 19,047.46               | 13,919                       | 19,047                        |                                |                     |                          |
| 1938                        | 21,099.22               | 15,294                       | 21,099                        |                                |                     |                          |
| 1939                        | 65,251.50               | 46,908                       | 65,252                        |                                |                     |                          |
| 1940                        | 25,852.34               | 18,430                       | 25,781                        | 71                             | 22.97               | 3                        |
| 1941                        | 15,553.15               | 10,990                       | 15,373                        | 180                            | 23.47               | 8                        |
| 1942                        | 85,555.89               | 59,922                       | 83,822                        | 1,734                          | 23.97               | 72                       |
| 1943                        | 28,513.71               | 19,792                       | 27,686                        | 828                            | 24.47               | 34                       |
| 1944                        | 118,706.67              | 81,625                       | 114,182                       | 4,525                          | 24.99               | 181                      |
| 1945                        | 13,827.61               | 9,418                        | 13,174                        | 654                            | 25.51               | 26                       |
| 1946                        | 21,391.14               | 14,428                       | 20,183                        | 1,208                          | 26.04               | 46                       |
| 1947                        | 60,564.88               | 40,442                       | 56,573                        | 3,992                          | 26.58               | 150                      |
| 1948                        | 734,454.61              | 485,474                      | 679,110                       | 55,345                         | 27.12               | 2,041                    |
| 1949                        | 1,234,752.59            | 807,676                      | 1,129,826                     | 104,927                        | 27.67               | 3,792                    |
| 1950                        | 169,664.08              | 109,793                      | 153,585                       | 16,079                         | 28.23               | 570                      |
| 1951                        | 177,324.25              | 113,488                      | 158,754                       | 18,570                         | 28.80               | 645                      |
| 1952                        | 1,230,351.76            | 778,665                      | 1,089,243                     | 141,109                        | 29.37               | 4,805                    |
| 1953                        | 548,933.54              | 343,424                      | 480,402                       | 68,532                         | 29.95               | 2,288                    |
| 1954                        | 668,788.84              | 413,479                      | 578,399                       | 90,390                         | 30.54               | 2,960                    |
| 1955                        | 611,406.93              | 373,496                      | 522,469                       | 88,938                         | 31.13               | 2,857                    |
| 1956                        | 309,149.52              | 186,494                      | 260,879                       | 48,271                         | 31.74               | 1,521                    |
| 1957                        | 1,071,003.21            | 638,050                      | 892,543                       | 178,460                        | 32.34               | 5,518                    |
| 1958                        | 712,066.21              | 418,695                      | 585,696                       | 126,370                        | 32.96               | 3,834                    |
| 1959                        | 662,574.01              | 384,459                      | 537,804                       | 124,770                        | 33.58               | 3,716                    |
| 1960                        | 635,182.85              | 363,566                      | 508,578                       | 126,605                        | 34.21               | 3,701                    |
| 1961                        | 1,228,359.67            | 693,409                      | 969,982                       | 258,378                        | 34.84               | 7,416                    |
| 1962                        | 1,336,956.60            | 743,856                      | 1,040,550                     | 296,407                        | 35.49               | 8,352                    |
| 1963                        | 711,259.05              | 390,040                      | 545,611                       | 165,648                        | 36.13               | 4,585                    |
| 1964                        | 902,672.88              | 487,552                      | 682,017                       | 220,656                        | 36.79               | 5,998                    |
| 1965                        | 639,212.58              | 339,984                      | 475,590                       | 163,623                        | 37.45               | 4,369                    |
| 1966                        | 489,722.31              | 256,428                      | 358,707                       | 131,015                        | 38.11               | 3,438                    |
| 1967                        | 665,537.66              | 342,832                      | 479,574                       | 185,964                        | 38.79               | 4,794                    |
| 1968                        | 749,483.91              | 379,704                      | 531,153                       | 218,331                        | 39.47               | 5,532                    |
| 1969                        | 530,464.41              | 264,235                      | 369,628                       | 160,836                        | 40.15               | 4,006                    |
| 1970                        | 397,462.11              | 194,558                      | 272,159                       | 125,303                        | 40.84               | 3,068                    |
| 1971                        | 355,461.36              | 170,888                      | 239,048                       | 116,413                        | 41.54               | 2,802                    |
| 1972                        | 1,527,123.47            | 720,802                      | 1,008,301                     | 518,822                        | 42.24               | 12,283                   |
| 1973                        | 750,584.06              | 347,610                      | 486,258                       | 264,326                        | 42.95               | 6,154                    |
| 1974                        | 228,234.37              | 103,646                      | 144,986                       | 83,248                         | 43.67               | 1,906                    |
| 1975                        | 363,809.88              | 161,986                      | 226,596                       | 137,214                        | 44.38               | 3,092                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.01 MAINS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2 |                         |                              |                               |                                |                     |                          |
| 1976                        | 70,659.04               | 30,816                       | 43,107                        | 27,552                         | 45.11               | 611                      |
| 1977                        | 549,450.88              | 234,616                      | 328,195                       | 221,256                        | 45.84               | 4,827                    |
| 1978                        | 659,256.06              | 275,404                      | 385,252                       | 274,004                        | 46.58               | 5,882                    |
| 1979                        | 426,700.28              | 174,307                      | 243,831                       | 182,869                        | 47.32               | 3,865                    |
| 1980                        | 174,986.82              | 69,841                       | 97,698                        | 77,289                         | 48.07               | 1,608                    |
| 1981                        | 1,518,617.51            | 591,881                      | 827,959                       | 690,659                        | 48.82               | 14,147                   |
| 1982                        | 801,844.10              | 305,005                      | 426,659                       | 375,185                        | 49.57               | 7,569                    |
| 1983                        | 293,273.01              | 133,351                      | 186,539                       | 106,734                        | 42.27               | 2,525                    |
| 1984                        | 611,414.61              | 270,123                      | 377,864                       | 233,551                        | 43.27               | 5,398                    |
| 1985                        | 764,078.14              | 330,235                      | 461,952                       | 302,126                        | 43.68               | 6,917                    |
| 1986                        | 814,708.40              | 344,214                      | 481,507                       | 333,201                        | 44.08               | 7,559                    |
| 1987                        | 1,178,450.15            | 482,457                      | 674,890                       | 503,560                        | 45.08               | 11,170                   |
| 1988                        | 788,493.65              | 314,846                      | 440,425                       | 348,069                        | 45.51               | 7,648                    |
| 1989                        | 1,332,621.51            | 518,390                      | 725,155                       | 607,467                        | 45.94               | 13,223                   |
| 1990                        | 1,955,886.73            | 740,499                      | 1,035,854                     | 920,033                        | 46.37               | 19,841                   |
| 1991                        | 2,573,745.21            | 946,881                      | 1,324,554                     | 1,249,191                      | 46.82               | 26,681                   |
| 1992                        | 1,372,912.66            | 486,560                      | 680,629                       | 692,284                        | 47.82               | 14,477                   |
| 1993                        | 1,357,578.62            | 466,192                      | 652,137                       | 705,442                        | 48.28               | 14,611                   |
| 1994                        | 947,151.49              | 314,644                      | 440,143                       | 507,008                        | 48.74               | 10,402                   |
| 1995                        | 1,116,729.79            | 358,247                      | 501,137                       | 615,593                        | 49.22               | 12,507                   |
| 1996                        | 1,162,004.86            | 359,408                      | 502,761                       | 659,244                        | 49.69               | 13,267                   |
| 1997                        | 2,240,102.66            | 666,431                      | 932,244                       | 1,307,859                      | 50.18               | 26,063                   |
| 1998                        | 1,096,801.44            | 313,137                      | 438,035                       | 658,766                        | 50.67               | 13,001                   |
| 1999                        | 1,031,513.57            | 282,016                      | 394,501                       | 637,013                        | 51.17               | 12,449                   |
| 2000                        | 1,301,500.47            | 339,692                      | 475,182                       | 826,318                        | 51.68               | 15,989                   |
| 2001                        | 721,471.78              | 179,214                      | 250,695                       | 470,777                        | 52.19               | 9,020                    |
| 2002                        | 1,982,558.70            | 467,091                      | 653,395                       | 1,329,164                      | 52.72               | 25,212                   |
| 2003                        | 356,589.28              | 79,377                       | 111,037                       | 245,552                        | 53.25               | 4,611                    |
| 2004                        | 1,429,071.02            | 299,390                      | 418,805                       | 1,010,266                      | 53.78               | 18,785                   |
| 2005                        | 5,918,540.95            | 1,160,626                    | 1,623,553                     | 4,294,988                      | 54.32               | 79,068                   |
| 2006                        | 4,279,315.66            | 780,975                      | 1,092,475                     | 3,186,841                      | 54.87               | 58,080                   |
| 2007                        | 3,669,202.14            | 623,397                      | 872,045                       | 2,797,157                      | 54.97               | 50,885                   |
| 2008                        | 1,762,162.78            | 274,545                      | 384,050                       | 1,378,113                      | 55.54               | 24,813                   |
| 2009                        | 3,425,186.51            | 487,747                      | 682,290                       | 2,742,897                      | 55.69               | 49,253                   |
| 2010                        | 6,461,308.26            | 826,401                      | 1,156,019                     | 5,305,289                      | 56.26               | 94,299                   |
| 2011                        | 7,166,781.18            | 815,580                      | 1,140,882                     | 6,025,899                      | 56.45               | 106,748                  |
| 2012                        | 4,982,542.00            | 495,265                      | 692,806                       | 4,289,736                      | 56.64               | 75,737                   |
| 2013                        | 7,241,278.80            | 615,509                      | 861,011                       | 6,380,268                      | 56.48               | 112,965                  |
| 2014                        | 2,038,561.48            | 142,088                      | 198,761                       | 1,839,800                      | 56.73               | 32,431                   |
| 2015                        | 3,737,079.17            | 204,045                      | 285,430                       | 3,451,649                      | 56.27               | 61,341                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.01 MAINS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2                                  |                         |                              |                               |                                |                     |                          |
| 2016   | 2,515,009.00            | 97,834                       | 136,856                       | 2,378,153                      | 55.55               | 42,811                   |
| 2017   | 10,576,802.85           | 237,978                      | 332,898                       | 10,243,905                     | 54.31               | 188,619                  |
| 2018   | 791,597.95              | 5,779                        | 8,084                         | 783,514                        | 50.91               | 15,390                   |
|  | 116,147,754.67          | 29,198,631                   | 40,683,775                    | 75,463,979                     |                     | 1,438,868                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.4 1.24                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-L0.5 |                         |                              |                               |                                |                     |                          |
| 1920                          | 75.73                   | 57                           | 74                            | 2                              | 10.85               |                          |
| 1924                          | 113.45                  | 83                           | 107                           | 6                              | 11.37               | 1                        |
| 1927                          | 40.37                   | 29                           | 38                            | 2                              | 11.80               |                          |
| 1947                          | 1,269.45                | 817                          | 1,057                         | 212                            | 15.32               | 14                       |
| 1948                          | 1,160.75                | 742                          | 960                           | 201                            | 15.52               | 13                       |
| 1949                          | 24,157.10               | 15,320                       | 19,818                        | 4,339                          | 15.73               | 276                      |
| 1950                          | 43,042.14               | 27,077                       | 35,027                        | 8,015                          | 15.95               | 503                      |
| 1951                          | 1,035.84                | 647                          | 837                           | 199                            | 16.16               | 12                       |
| 1952                          | 7,842.29                | 4,855                        | 6,280                         | 1,562                          | 16.38               | 95                       |
| 1953                          | 24,837.60               | 15,243                       | 19,718                        | 5,120                          | 16.61               | 308                      |
| 1954                          | 1,405.57                | 855                          | 1,106                         | 300                            | 16.83               | 18                       |
| 1955                          | 27,558.04               | 16,625                       | 21,506                        | 6,052                          | 17.06               | 355                      |
| 1956                          | 11,206.72               | 6,701                        | 8,668                         | 2,539                          | 17.29               | 147                      |
| 1957                          | 41,735.83               | 24,721                       | 31,979                        | 9,757                          | 17.53               | 557                      |
| 1958                          | 39,960.63               | 23,456                       | 30,343                        | 9,618                          | 17.76               | 542                      |
| 1959                          | 3,947.60                | 2,295                        | 2,969                         | 979                            | 18.00               | 54                       |
| 1961                          | 11,270.95               | 6,422                        | 8,308                         | 2,963                          | 18.50               | 160                      |
| 1962                          | 17,358.51               | 9,789                        | 12,663                        | 4,696                          | 18.75               | 250                      |
| 1963                          | 3,773.81                | 2,106                        | 2,724                         | 1,050                          | 19.00               | 55                       |
| 1964                          | 1,607.06                | 887                          | 1,147                         | 460                            | 19.26               | 24                       |
| 1965                          | 41,223.15               | 22,510                       | 29,119                        | 12,104                         | 19.52               | 620                      |
| 1966                          | 10,151.53               | 5,482                        | 7,092                         | 3,060                          | 19.78               | 155                      |
| 1967                          | 15,184.07               | 8,104                        | 10,483                        | 4,701                          | 20.05               | 234                      |
| 1968                          | 226,169.07              | 119,291                      | 154,316                       | 71,853                         | 20.32               | 3,536                    |
| 1969                          | 104,984.58              | 54,690                       | 70,748                        | 34,237                         | 20.60               | 1,662                    |
| 1970                          | 4,590.97                | 2,362                        | 3,056                         | 1,535                          | 20.88               | 74                       |
| 1971                          | 67,076.73               | 34,069                       | 44,072                        | 23,005                         | 21.16               | 1,087                    |
| 1972                          | 10,942.08               | 5,486                        | 7,097                         | 3,845                          | 21.44               | 179                      |
| 1973                          | 14,036.84               | 6,943                        | 8,982                         | 5,055                          | 21.73               | 233                      |
| 1974                          | 24,337.37               | 11,874                       | 15,360                        | 8,977                          | 22.02               | 408                      |
| 1975                          | 1,214.80                | 584                          | 755                           | 460                            | 22.32               | 21                       |
| 1976                          | 20,926.19               | 9,918                        | 12,830                        | 8,096                          | 22.62               | 358                      |
| 1977                          | 9,581.04                | 4,472                        | 5,785                         | 3,796                          | 22.93               | 166                      |
| 1978                          | 43,193.35               | 19,859                       | 25,690                        | 17,503                         | 23.23               | 753                      |
| 1979                          | 123,244.67              | 55,747                       | 72,115                        | 51,130                         | 23.55               | 2,171                    |
| 1980                          | 6,127.02                | 2,727                        | 3,528                         | 2,599                          | 23.86               | 109                      |
| 1981                          | 211,253.31              | 92,459                       | 119,606                       | 91,647                         | 24.18               | 3,790                    |
| 1982                          | 70,657.47               | 30,383                       | 39,304                        | 31,353                         | 24.51               | 1,279                    |
| 1983                          | 56,773.37               | 36,426                       | 47,121                        | 9,652                          | 19.69               | 490                      |
| 1984                          | 57,910.07               | 36,692                       | 47,465                        | 10,445                         | 19.81               | 527                      |
| 1985                          | 59,105.26               | 36,752                       | 47,543                        | 11,562                         | 20.22               | 572                      |
| 1986                          | 19,464.83               | 11,928                       | 15,430                        | 4,035                          | 20.38               | 198                      |
| 1987                          | 302,458.65              | 182,413                      | 235,971                       | 66,488                         | 20.56               | 3,234                    |
| 1988                          | 56,194.22               | 33,486                       | 43,318                        | 12,876                         | 20.51               | 628                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 43-L0.5 |                         |                              |                               |                                |                     |                          |
| 1989                          | 119,114.17              | 69,682                       | 90,141                        | 28,973                         | 20.75               | 1,396                    |
| 1990                          | 42,616.99               | 24,441                       | 31,617                        | 11,000                         | 21.01               | 524                      |
| 1991                          | 200,135.01              | 112,896                      | 146,043                       | 54,092                         | 21.06               | 2,568                    |
| 1992                          | 87,037.48               | 48,210                       | 62,365                        | 24,672                         | 21.14               | 1,167                    |
| 1993                          | 378,915.98              | 205,713                      | 266,112                       | 112,804                        | 21.26               | 5,306                    |
| 1994                          | 61,869.47               | 32,859                       | 42,507                        | 19,362                         | 21.41               | 904                      |
| 1995                          | 275,030.49              | 142,603                      | 184,473                       | 90,557                         | 21.59               | 4,194                    |
| 1996                          | 57,219.15               | 28,901                       | 37,387                        | 19,832                         | 21.80               | 910                      |
| 1997                          | 107,159.11              | 52,829                       | 68,340                        | 38,819                         | 21.85               | 1,777                    |
| 1998                          | 342,979.62              | 164,596                      | 212,923                       | 130,057                        | 21.95               | 5,925                    |
| 1999                          | 143,196.49              | 66,701                       | 86,285                        | 56,911                         | 22.07               | 2,579                    |
| 2000                          | 142,515.37              | 64,246                       | 83,109                        | 59,406                         | 22.23               | 2,672                    |
| 2001                          | 217,146.54              | 94,394                       | 122,109                       | 95,038                         | 22.43               | 4,237                    |
| 2002                          | 921,181.13              | 386,159                      | 499,539                       | 421,642                        | 22.51               | 18,731                   |
| 2003                          | 517,225.39              | 208,235                      | 269,375                       | 247,850                        | 22.63               | 10,952                   |
| 2004                          | 1,180,660.43            | 454,318                      | 587,710                       | 592,950                        | 22.79               | 26,018                   |
| 2005                          | 61,435.99               | 22,467                       | 29,064                        | 32,372                         | 22.98               | 1,409                    |
| 2006                          | 899,324.44              | 310,627                      | 401,830                       | 497,494                        | 23.21               | 21,434                   |
| 2007                          | 823,539.89              | 267,733                      | 346,342                       | 477,198                        | 23.35               | 20,437                   |
| 2008                          | 37,742.92               | 11,489                       | 14,862                        | 22,881                         | 23.42               | 977                      |
| 2009                          | 175,791.25              | 49,432                       | 63,946                        | 111,845                        | 23.64               | 4,731                    |
| 2010                          | 220,205.82              | 56,857                       | 73,551                        | 146,655                        | 23.70               | 6,188                    |
| 2011                          | 982,048.11              | 228,523                      | 295,620                       | 686,428                        | 23.90               | 28,721                   |
| 2012                          | 1,864,820.93            | 385,831                      | 499,115                       | 1,365,706                      | 23.96               | 56,999                   |
| 2013                          | 830,628.13              | 149,181                      | 192,982                       | 637,646                        | 23.99               | 26,580                   |
| 2014                          | 1,349,365.52            | 202,945                      | 262,532                       | 1,086,834                      | 24.00               | 45,285                   |
| 2015                          | 1,193,095.18            | 142,694                      | 184,590                       | 1,008,505                      | 23.92               | 42,162                   |
| 2016                          | 1,642,327.87            | 142,226                      | 183,985                       | 1,458,343                      | 23.72               | 61,482                   |
| 2017                          | 10,471,841.34           | 535,111                      | 692,225                       | 9,779,616                      | 23.20               | 421,535                  |
| 2018                          | 395,719.89              | 6,569                        | 8,497                         | 387,223                        | 22.15               | 17,482                   |
|                               | 27,562,090.18           | 5,651,852                    | 7,311,291                     | 20,250,799                     |                     | 871,150                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 3.16



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 371.01 OTHER EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 28-R1 |                         |                              |                               |                                |                     |                          |
| 1953                        | 2,740.74                | 2,741                        | 2,741                         |                                |                     |                          |
| 1954                        | 35.60                   | 36                           | 36                            |                                |                     |                          |
| 1955                        | 351.02                  | 351                          | 351                           |                                |                     |                          |
| 1961                        | 756.22                  | 756                          | 756                           |                                |                     |                          |
| 1965                        | 3,429.65                | 3,306                        | 3,430                         |                                |                     |                          |
| 1968                        | 1,634.56                | 1,520                        | 1,635                         |                                |                     |                          |
| 1969                        | 2,732.34                | 2,511                        | 2,732                         |                                |                     |                          |
| 1970                        | 2,520.94                | 2,290                        | 2,521                         |                                |                     |                          |
| 1974                        | 578.55                  | 500                          | 573                           | 6                              | 3.80                | 2                        |
| 1975                        | 236.10                  | 201                          | 230                           | 6                              | 4.13                | 1                        |
| 1976                        | 1,215.86                | 1,022                        | 1,171                         | 45                             | 4.46                | 10                       |
| 1979                        | 17,650.83               | 14,171                       | 16,239                        | 1,412                          | 5.52                | 256                      |
| 1982                        | 4,504.21                | 3,433                        | 3,934                         | 570                            | 6.66                | 86                       |
| 1986                        | 2,135.76                | 1,729                        | 1,981                         | 155                            | 7.59                | 20                       |
| 1987                        | 256.35                  | 204                          | 234                           | 22                             | 7.96                | 3                        |
| 1989                        | 26,482.55               | 20,373                       | 23,346                        | 3,137                          | 8.77                | 358                      |
| 1990                        | 14.84                   | 11                           | 13                            | 2                              | 9.06                |                          |
| 1991                        | 4,856.79                | 3,600                        | 4,125                         | 732                            | 9.51                | 77                       |
| 1992                        | 8,073.07                | 5,870                        | 6,727                         | 1,346                          | 9.85                | 137                      |
| 1993                        | 12,151.68               | 8,622                        | 9,880                         | 2,272                          | 10.34               | 220                      |
| 1994                        | 37,273.79               | 25,853                       | 29,626                        | 7,648                          | 10.71               | 714                      |
| 1995                        | 17,491.87               | 11,835                       | 13,562                        | 3,930                          | 11.11               | 354                      |
| 1996                        | 17,646.12               | 11,622                       | 13,318                        | 4,328                          | 11.53               | 375                      |
| 1997                        | 108,647.75              | 69,491                       | 79,632                        | 29,016                         | 11.97               | 2,424                    |
| 1998                        | 56,483.33               | 35,116                       | 40,241                        | 16,242                         | 12.32               | 1,318                    |
| 1999                        | 28,011.20               | 16,824                       | 19,279                        | 8,732                          | 12.80               | 682                      |
| 2000                        | 86,140.66               | 49,996                       | 57,292                        | 28,849                         | 13.19               | 2,187                    |
| 2002                        | 78,749.24               | 42,225                       | 48,387                        | 30,362                         | 14.05               | 2,161                    |
| 2003                        | 46,378.35               | 23,764                       | 27,232                        | 19,146                         | 14.51               | 1,320                    |
| 2004                        | 24,561.39               | 12,006                       | 13,758                        | 10,803                         | 14.90               | 725                      |
| 2008                        | 111,157.57              | 42,840                       | 49,092                        | 62,066                         | 16.35               | 3,796                    |
| 2011                        | 48,008.63               | 14,235                       | 16,312                        | 31,697                         | 17.20               | 1,843                    |
| 2013                        | 5,239.33                | 1,208                        | 1,384                         | 3,855                          | 17.53               | 220                      |
| 2014                        | 4,900.00                | 956                          | 1,096                         | 3,804                          | 17.54               | 217                      |
| 2015                        | 553,624.92              | 87,251                       | 99,985                        | 453,640                        | 17.37               | 26,116                   |
| 2016                        | 295,458.11              | 34,510                       | 39,546                        | 255,912                        | 17.02               | 15,036                   |
| 2017                        | 631,609.62              | 45,539                       | 52,185                        | 579,425                        | 16.08               | 36,034                   |
| 2018                        | 241,146.06              | 6,246                        | 7,158                         | 233,988                        | 14.10               | 16,595                   |
|                             | 2,484,885.60            | 604,764                      | 691,740                       | 1,793,146                      |                     | 113,287                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 4.56

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.04 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| 1876                        | 535.18                  | 535                          | 535                           |                                |                     |                          |
| 1881                        | 11.59                   | 12                           | 12                            |                                |                     |                          |
| 1885                        | 352.00                  | 352                          | 352                           |                                |                     |                          |
| 1887                        | 302.11                  | 302                          | 302                           |                                |                     |                          |
| 1888                        | 303.80                  | 304                          | 304                           |                                |                     |                          |
| 1889                        | 1,640.73                | 1,641                        | 1,641                         |                                |                     |                          |
| 1890                        | 466.90                  | 467                          | 467                           |                                |                     |                          |
| 1891                        | 254.53                  | 255                          | 255                           |                                |                     |                          |
| 1892                        | 332.92                  | 333                          | 333                           |                                |                     |                          |
| 1894                        | 1,419.69                | 1,420                        | 1,420                         |                                |                     |                          |
| 1895                        | 115.83                  | 116                          | 116                           |                                |                     |                          |
| 1896                        | 12.76                   | 13                           | 13                            |                                |                     |                          |
| 1897                        | 541.59                  | 542                          | 542                           |                                |                     |                          |
| 1898                        | 187.32                  | 187                          | 187                           |                                |                     |                          |
| 1899                        | 1,325.25                | 1,325                        | 1,325                         |                                |                     |                          |
| 1900                        | 1,487.01                | 1,487                        | 1,487                         |                                |                     |                          |
| 1901                        | 1,253.81                | 1,254                        | 1,254                         |                                |                     |                          |
| 1902                        | 8,081.65                | 8,082                        | 8,082                         |                                |                     |                          |
| 1903                        | 42,619.06               | 42,619                       | 42,619                        |                                |                     |                          |
| 1904                        | 4,529.07                | 4,514                        | 4,529                         |                                |                     |                          |
| 1905                        | 3,607.07                | 3,587                        | 3,607                         |                                |                     |                          |
| 1906                        | 9,760.73                | 9,700                        | 9,761                         |                                |                     |                          |
| 1907                        | 524.27                  | 520                          | 524                           |                                |                     |                          |
| 1908                        | 2,692.23                | 2,660                        | 2,692                         |                                |                     |                          |
| 1909                        | 876.65                  | 864                          | 877                           |                                |                     |                          |
| 1910                        | 58.68                   | 58                           | 59                            |                                |                     |                          |
| 1911                        | 887.17                  | 870                          | 887                           |                                |                     |                          |
| 1912                        | 3,507.65                | 3,429                        | 3,508                         |                                |                     |                          |
| 1913                        | 6,325.49                | 6,164                        | 6,325                         |                                |                     |                          |
| 1914                        | 1,474.76                | 1,433                        | 1,475                         |                                |                     |                          |
| 1915                        | 11,522.20               | 11,160                       | 11,522                        |                                |                     |                          |
| 1916                        | 1,875.04                | 1,810                        | 1,875                         |                                |                     |                          |
| 1917                        | 1,607.90                | 1,547                        | 1,608                         |                                |                     |                          |
| 1918                        | 284.07                  | 272                          | 284                           |                                |                     |                          |
| 1919                        | 298.98                  | 286                          | 299                           |                                |                     |                          |
| 1920                        | 1,926.86                | 1,835                        | 1,927                         |                                |                     |                          |
| 1921                        | 1,694.01                | 1,608                        | 1,694                         |                                |                     |                          |
| 1922                        | 955.20                  | 903                          | 955                           |                                |                     |                          |
| 1923                        | 1,077.20                | 1,015                        | 1,077                         |                                |                     |                          |
| 1924                        | 1,730.55                | 1,624                        | 1,731                         |                                |                     |                          |
| 1925                        | 3,212.44                | 3,004                        | 3,212                         |                                |                     |                          |
| 1926                        | 828.99                  | 772                          | 829                           |                                |                     |                          |
| 1927                        | 1,799.99                | 1,670                        | 1,793                         | 7                              | 5.41                | 1                        |
| 1928                        | 892.17                  | 825                          | 886                           | 6                              | 5.68                | 1                        |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.04 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| 1929                        | 2,262.45                | 2,083                        | 2,236                         | 26                             | 5.96                | 4                        |
| 1930                        | 2,604.14                | 2,387                        | 2,562                         | 42                             | 6.24                | 7                        |
| 1931                        | 3,415.23                | 3,118                        | 3,347                         | 68                             | 6.53                | 10                       |
| 1932                        | 1,803.86                | 1,640                        | 1,760                         | 44                             | 6.83                | 6                        |
| 1933                        | 210.61                  | 191                          | 205                           | 6                              | 7.13                | 1                        |
| 1934                        | 404.47                  | 364                          | 391                           | 13                             | 7.44                | 2                        |
| 1935                        | 503.60                  | 451                          | 484                           | 20                             | 7.76                | 3                        |
| 1936                        | 1,323.54                | 1,181                        | 1,268                         | 56                             | 8.10                | 7                        |
| 1937                        | 3,714.60                | 3,297                        | 3,539                         | 176                            | 8.44                | 21                       |
| 1938                        | 2,441.00                | 2,155                        | 2,313                         | 128                            | 8.80                | 15                       |
| 1939                        | 8,790.60                | 7,715                        | 8,282                         | 509                            | 9.18                | 55                       |
| 1940                        | 11,067.99               | 9,656                        | 10,365                        | 703                            | 9.57                | 73                       |
| 1941                        | 16,443.17               | 14,255                       | 15,302                        | 1,141                          | 9.98                | 114                      |
| 1942                        | 4,182.93                | 3,602                        | 3,867                         | 316                            | 10.41               | 30                       |
| 1943                        | 942.50                  | 806                          | 865                           | 78                             | 10.86               | 7                        |
| 1944                        | 2,398.49                | 2,036                        | 2,186                         | 212                            | 11.33               | 19                       |
| 1945                        | 7,181.65                | 6,050                        | 6,494                         | 688                            | 11.82               | 58                       |
| 1946                        | 5,911.10                | 4,939                        | 5,302                         | 609                            | 12.34               | 49                       |
| 1947                        | 7,195.90                | 5,961                        | 6,399                         | 797                            | 12.87               | 62                       |
| 1948                        | 5,196.03                | 4,266                        | 4,579                         | 617                            | 13.43               | 46                       |
| 1949                        | 6,425.01                | 5,225                        | 5,609                         | 816                            | 14.01               | 58                       |
| 1950                        | 20,535.74               | 16,535                       | 17,750                        | 2,786                          | 14.61               | 191                      |
| 1951                        | 14,413.42               | 11,486                       | 12,330                        | 2,083                          | 15.23               | 137                      |
| 1952                        | 16,991.83               | 13,399                       | 14,383                        | 2,609                          | 15.86               | 165                      |
| 1953                        | 10,966.29               | 8,552                        | 9,180                         | 1,786                          | 16.51               | 108                      |
| 1954                        | 17,166.05               | 13,236                       | 14,208                        | 2,958                          | 17.17               | 172                      |
| 1955                        | 18,299.90               | 13,947                       | 14,972                        | 3,328                          | 17.84               | 187                      |
| 1956                        | 12,775.76               | 9,621                        | 10,328                        | 2,448                          | 18.52               | 132                      |
| 1957                        | 15,283.19               | 11,369                       | 12,204                        | 3,079                          | 19.21               | 160                      |
| 1958                        | 20,995.67               | 15,422                       | 16,555                        | 4,441                          | 19.91               | 223                      |
| 1959                        | 18,681.27               | 13,545                       | 14,540                        | 4,141                          | 20.62               | 201                      |
| 1960                        | 15,837.21               | 11,333                       | 12,166                        | 3,671                          | 21.33               | 172                      |
| 1961                        | 13,557.04               | 9,570                        | 10,273                        | 3,284                          | 22.06               | 149                      |
| 1962                        | 12,514.35               | 8,710                        | 9,350                         | 3,164                          | 22.80               | 139                      |
| 1963                        | 15,227.87               | 10,446                       | 11,213                        | 4,015                          | 23.55               | 170                      |
| 1964                        | 17,726.60               | 11,983                       | 12,863                        | 4,864                          | 24.30               | 200                      |
| 1965                        | 14,110.38               | 9,394                        | 10,084                        | 4,026                          | 25.07               | 161                      |
| 1966                        | 18,340.62               | 12,019                       | 12,902                        | 5,439                          | 25.85               | 210                      |
| 1967                        | 10,108.57               | 6,519                        | 6,998                         | 3,111                          | 26.63               | 117                      |
| 1968                        | 15,760.79               | 9,997                        | 10,731                        | 5,030                          | 27.43               | 183                      |
| 1969                        | 15,160.38               | 9,452                        | 10,146                        | 5,014                          | 28.24               | 178                      |
| 1970                        | 14,732.51               | 9,024                        | 9,687                         | 5,046                          | 29.06               | 174                      |
| 1971                        | 16,642.87               | 10,012                       | 10,747                        | 5,896                          | 29.88               | 197                      |
| 1972                        | 10,672.62               | 6,301                        | 6,764                         | 3,909                          | 30.72               | 127                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.04 RIGHTS-OF-WAY

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| 1973                        | 22,618.56               | 13,098                       | 14,060                        | 8,559                          | 31.57               | 271                      |
| 1974                        | 11,715.91               | 6,651                        | 7,140                         | 4,576                          | 32.42               | 141                      |
| 1975                        | 14,106.37               | 7,847                        | 8,423                         | 5,683                          | 33.28               | 171                      |
| 1976                        | 8,544.00                | 4,654                        | 4,996                         | 3,548                          | 34.15               | 104                      |
| 1977                        | 6,532.66                | 3,481                        | 3,737                         | 2,796                          | 35.03               | 80                       |
| 1978                        | 25,002.98               | 13,028                       | 13,985                        | 11,018                         | 35.92               | 307                      |
| 1979                        | 46,264.38               | 23,552                       | 25,282                        | 20,982                         | 36.82               | 570                      |
| 1980                        | 29,661.23               | 14,744                       | 15,827                        | 13,834                         | 37.72               | 367                      |
| 1981                        | 28,684.95               | 13,910                       | 14,932                        | 13,753                         | 38.63               | 356                      |
| 1982                        | 48,485.70               | 22,918                       | 24,602                        | 23,884                         | 39.55               | 604                      |
| 1983                        | 42,216.16               | 20,534                       | 22,042                        | 20,174                         | 37.22               | 542                      |
| 1984                        | 27,497.17               | 12,995                       | 13,950                        | 13,547                         | 38.22               | 354                      |
| 1985                        | 32,851.71               | 15,072                       | 16,179                        | 16,673                         | 39.22               | 425                      |
| 1986                        | 46,774.93               | 20,969                       | 22,509                        | 24,266                         | 39.69               | 611                      |
| 1987                        | 38,096.00               | 16,549                       | 17,765                        | 20,331                         | 40.69               | 500                      |
| 1988                        | 70,932.07               | 29,827                       | 32,018                        | 38,914                         | 41.69               | 933                      |
| 1989                        | 54,176.31               | 22,028                       | 23,646                        | 30,530                         | 42.69               | 715                      |
| 1990                        | 85,920.55               | 33,741                       | 36,220                        | 49,701                         | 43.69               | 1,138                    |
| 1991                        | 53,564.22               | 20,435                       | 21,936                        | 31,628                         | 44.18               | 716                      |
| 1992                        | 97,054.31               | 35,667                       | 38,287                        | 58,767                         | 45.18               | 1,301                    |
| 1993                        | 63,851.07               | 22,571                       | 24,229                        | 39,622                         | 46.18               | 858                      |
| 1994                        | 96,060.24               | 32,612                       | 35,008                        | 61,052                         | 47.18               | 1,294                    |
| 1995                        | 63,067.80               | 20,529                       | 22,037                        | 41,031                         | 48.18               | 852                      |
| 1996                        | 30,683.26               | 9,558                        | 10,260                        | 20,423                         | 49.18               | 415                      |
| 1997                        | 136,381.57              | 40,574                       | 43,555                        | 92,827                         | 50.18               | 1,850                    |
| 1998                        | 36,856.00               | 10,522                       | 11,295                        | 25,561                         | 50.67               | 504                      |
| 1999                        | 84,173.53               | 22,845                       | 24,523                        | 59,651                         | 51.67               | 1,154                    |
| 2000                        | 92,185.25               | 23,719                       | 25,461                        | 66,724                         | 52.67               | 1,267                    |
| 2001                        | 185,257.81              | 45,055                       | 48,365                        | 136,893                        | 53.67               | 2,551                    |
| 2002                        | 189,046.98              | 43,311                       | 46,493                        | 142,554                        | 54.67               | 2,608                    |
| 2003                        | 464,908.68              | 99,955                       | 107,298                       | 357,611                        | 55.67               | 6,424                    |
| 2004                        | 178,107.78              | 35,782                       | 38,411                        | 139,697                        | 56.67               | 2,465                    |
| 2005                        | 224,724.02              | 41,978                       | 45,062                        | 179,662                        | 57.67               | 3,115                    |
| 2006                        | 356,942.18              | 61,644                       | 66,172                        | 290,770                        | 58.67               | 4,956                    |
| 2007                        | 56,261.80               | 8,923                        | 9,578                         | 46,684                         | 59.67               | 782                      |
| 2008                        | 15,291.04               | 2,210                        | 2,372                         | 12,919                         | 60.67               | 213                      |
| 2011                        | 33,514.21               | 3,452                        | 3,706                         | 29,808                         | 63.17               | 472                      |
| 2012                        | 100,882.87              | 8,958                        | 9,616                         | 91,267                         | 64.17               | 1,422                    |
| 2013                        | 1,484.09                | 111                          | 119                           | 1,365                          | 65.17               | 21                       |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.04 RIGHTS-OF-WAY

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| 2015   | 12,300.58               | 568                          | 610                           | 11,691                         | 67.17               | 174                      |
| 2016   | 107,526.45              | 3,441                        | 3,694                         | 103,832                        | 68.17               | 1,523                    |
| 2017   | 69,942.34               | 1,245                        | 1,336                         | 68,606                         | 69.17               | 992                      |
|  | 3,966,262.62            | 1,347,889                    | 1,439,647                     | 2,526,616                      |                     | 50,620                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 49.9 1.28                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION  
- GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| 1906                        | 71.89                   | 69                           | 72                            |                                |                     |                          |
| 1907                        | 828.96                  | 797                          | 829                           |                                |                     |                          |
| 1908                        | 20.47                   | 20                           | 20                            |                                |                     |                          |
| 1909                        | 390.77                  | 373                          | 391                           |                                |                     |                          |
| 1910                        | 18.60                   | 18                           | 19                            |                                |                     |                          |
| 1911                        | 646.72                  | 611                          | 647                           |                                |                     |                          |
| 1912                        | 568.43                  | 535                          | 568                           |                                |                     |                          |
| 1913                        | 1,838.46                | 1,721                        | 1,838                         |                                |                     |                          |
| 1914                        | 1,632.56                | 1,521                        | 1,633                         |                                |                     |                          |
| 1915                        | 1,598.60                | 1,482                        | 1,599                         |                                |                     |                          |
| 1917                        | 1,495.23                | 1,373                        | 1,495                         |                                |                     |                          |
| 1918                        | 2,753.41                | 2,516                        | 2,753                         |                                |                     |                          |
| 1919                        | 335.05                  | 305                          | 335                           |                                |                     |                          |
| 1920                        | 297.85                  | 270                          | 298                           |                                |                     |                          |
| 1921                        | 1,176.48                | 1,059                        | 1,176                         |                                |                     |                          |
| 1922                        | 959.00                  | 859                          | 959                           |                                |                     |                          |
| 1923                        | 637.00                  | 568                          | 637                           |                                |                     |                          |
| 1924                        | 657.41                  | 583                          | 657                           |                                |                     |                          |
| 1925                        | 4,255.84                | 3,756                        | 4,256                         |                                |                     |                          |
| 1926                        | 786.71                  | 691                          | 787                           |                                |                     |                          |
| 1927                        | 3,004.64                | 2,624                        | 3,005                         |                                |                     |                          |
| 1928                        | 1,828.18                | 1,588                        | 1,828                         |                                |                     |                          |
| 1929                        | 3,105.31                | 2,683                        | 3,105                         |                                |                     |                          |
| 1930                        | 3,447.14                | 2,962                        | 3,447                         |                                |                     |                          |
| 1931                        | 488.12                  | 417                          | 488                           |                                |                     |                          |
| 1932                        | 425.10                  | 361                          | 425                           |                                |                     |                          |
| 1933                        | 292.46                  | 247                          | 292                           |                                |                     |                          |
| 1934                        | 111.75                  | 94                           | 112                           |                                |                     |                          |
| 1935                        | 1,331.30                | 1,112                        | 1,327                         | 4                              | 10.73               |                          |
| 1936                        | 1,801.49                | 1,495                        | 1,784                         | 17                             | 11.06               | 2                        |
| 1937                        | 1,842.79                | 1,520                        | 1,814                         | 29                             | 11.40               | 3                        |
| 1938                        | 1,418.17                | 1,162                        | 1,386                         | 32                             | 11.74               | 3                        |
| 1939                        | 1,391.76                | 1,133                        | 1,352                         | 40                             | 12.09               | 3                        |
| 1940                        | 1,312.00                | 1,061                        | 1,266                         | 46                             | 12.45               | 4                        |
| 1941                        | 1,047.49                | 841                          | 1,003                         | 44                             | 12.82               | 3                        |
| 1942                        | 8,882.62                | 7,080                        | 8,448                         | 435                            | 13.19               | 33                       |
| 1943                        | 1,047.17                | 828                          | 988                           | 59                             | 13.58               | 4                        |
| 1944                        | 6,136.04                | 4,817                        | 5,747                         | 389                            | 13.97               | 28                       |
| 1945                        | 322.53                  | 251                          | 299                           | 24                             | 14.36               | 2                        |
| 1946                        | 3,449.14                | 2,665                        | 3,180                         | 269                            | 14.77               | 18                       |
| 1947                        | 10,014.93               | 7,675                        | 9,158                         | 857                            | 15.19               | 56                       |
| 1948                        | 25,510.43               | 19,384                       | 23,128                        | 2,382                          | 15.61               | 153                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION  
- GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| 1949                        | 29,796.51               | 22,444                       | 26,779                        | 3,018                          | 16.04               | 188                      |
| 1950                        | 34,729.83               | 25,924                       | 30,932                        | 3,798                          | 16.48               | 230                      |
| 1951                        | 44,547.10               | 32,944                       | 39,307                        | 5,240                          | 16.93               | 310                      |
| 1952                        | 76,909.75               | 56,333                       | 67,214                        | 9,696                          | 17.39               | 558                      |
| 1953                        | 67,975.74               | 49,298                       | 58,820                        | 9,156                          | 17.86               | 513                      |
| 1954                        | 12,432.91               | 8,925                        | 10,649                        | 1,784                          | 18.34               | 97                       |
| 1955                        | 42,128.50               | 29,924                       | 35,704                        | 6,424                          | 18.83               | 341                      |
| 1956                        | 25,997.58               | 18,270                       | 21,799                        | 4,199                          | 19.32               | 217                      |
| 1957                        | 34,672.91               | 24,095                       | 28,749                        | 5,924                          | 19.83               | 299                      |
| 1958                        | 27,806.47               | 19,105                       | 22,795                        | 5,011                          | 20.34               | 246                      |
| 1959                        | 24,117.17               | 16,374                       | 19,537                        | 4,580                          | 20.87               | 219                      |
| 1960                        | 18,727.55               | 12,562                       | 14,989                        | 3,739                          | 21.40               | 175                      |
| 1961                        | 40,024.47               | 26,515                       | 31,637                        | 8,387                          | 21.94               | 382                      |
| 1962                        | 5,957.43                | 3,896                        | 4,649                         | 1,308                          | 22.49               | 58                       |
| 1963                        | 22,739.98               | 14,676                       | 17,511                        | 5,229                          | 23.05               | 227                      |
| 1964                        | 18,910.37               | 12,039                       | 14,364                        | 4,546                          | 23.62               | 192                      |
| 1965                        | 18,932.43               | 11,884                       | 14,180                        | 4,752                          | 24.20               | 196                      |
| 1966                        | 14,628.70               | 9,050                        | 10,798                        | 3,831                          | 24.79               | 155                      |
| 1967                        | 14,583.25               | 8,889                        | 10,606                        | 3,977                          | 25.38               | 157                      |
| 1968                        | 11,889.07               | 7,137                        | 8,516                         | 3,373                          | 25.98               | 130                      |
| 1969                        | 18,241.58               | 10,777                       | 12,859                        | 5,383                          | 26.60               | 202                      |
| 1970                        | 9,903.44                | 5,756                        | 6,868                         | 3,035                          | 27.22               | 111                      |
| 1971                        | 17,223.07               | 9,846                        | 11,748                        | 5,475                          | 27.84               | 197                      |
| 1972                        | 2,484.72                | 1,396                        | 1,666                         | 819                            | 28.48               | 29                       |
| 1973                        | 10,776.79               | 5,949                        | 7,098                         | 3,679                          | 29.12               | 126                      |
| 1974                        | 7,779.72                | 4,215                        | 5,029                         | 2,751                          | 29.78               | 92                       |
| 1975                        | 9,693.29                | 5,154                        | 6,150                         | 3,543                          | 30.44               | 116                      |
| 1976                        | 9,781.29                | 5,101                        | 6,086                         | 3,695                          | 31.10               | 119                      |
| 1977                        | 4,097.73                | 2,094                        | 2,498                         | 1,600                          | 31.78               | 50                       |
| 1978                        | 2,082.26                | 1,042                        | 1,243                         | 839                            | 32.46               | 26                       |
| 1979                        | 12,799.07               | 6,272                        | 7,483                         | 5,316                          | 33.15               | 160                      |
| 1981                        | 3,251.91                | 1,523                        | 1,817                         | 1,435                          | 34.55               | 42                       |
| 1982                        | 12,631.23               | 5,777                        | 6,893                         | 5,738                          | 35.27               | 163                      |
| 1984                        | 5,695.09                | 2,965                        | 3,538                         | 2,157                          | 31.54               | 68                       |
| 1985                        | 3,659.61                | 1,862                        | 2,222                         | 1,438                          | 32.11               | 45                       |
| 1986                        | 25,603.26               | 12,715                       | 15,171                        | 10,432                         | 32.69               | 319                      |
| 1987                        | 17,704.81               | 8,576                        | 10,233                        | 7,472                          | 33.26               | 225                      |
| 1988                        | 34,065.27               | 16,075                       | 19,180                        | 14,885                         | 33.85               | 440                      |
| 1989                        | 29,005.47               | 13,406                       | 15,995                        | 13,010                         | 34.04               | 382                      |
| 1990                        | 7,367.78                | 3,310                        | 3,949                         | 3,419                          | 34.64               | 99                       |
| 1991                        | 23,389.56               | 10,198                       | 12,168                        | 11,222                         | 35.25               | 318                      |
| 1992                        | 6,457.01                | 2,729                        | 3,256                         | 3,201                          | 35.86               | 89                       |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION  
- GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| 1993                        | 23,903.61               | 9,777                        | 11,666                        | 12,238                         | 36.48               | 335                      |
| 1994                        | 34,518.67               | 13,645                       | 16,281                        | 18,238                         | 37.10               | 492                      |
| 1995                        | 67,996.39               | 25,927                       | 30,935                        | 37,061                         | 37.73               | 982                      |
| 1996                        | 10,417.41               | 3,848                        | 4,591                         | 5,826                          | 37.99               | 153                      |
| 1997                        | 15,213.36               | 5,399                        | 6,442                         | 8,771                          | 38.63               | 227                      |
| 1998                        | 31,966.33               | 10,875                       | 12,976                        | 18,990                         | 39.27               | 484                      |
| 1999                        | 14,330.53               | 4,662                        | 5,562                         | 8,769                          | 39.92               | 220                      |
| 2000                        | 38,131.44               | 11,901                       | 14,200                        | 23,931                         | 40.23               | 595                      |
| 2003                        | 3,918.34                | 1,046                        | 1,248                         | 2,670                          | 41.89               | 64                       |
| 2004                        | 40,385.21               | 10,129                       | 12,085                        | 28,300                         | 42.57               | 665                      |
| 2005                        | 38,230.12               | 9,015                        | 10,756                        | 27,474                         | 42.93               | 640                      |
| 2006                        | 37,092.93               | 8,179                        | 9,759                         | 27,334                         | 43.31               | 631                      |
| 2008                        | 280,851.46              | 52,688                       | 62,865                        | 217,986                        | 44.39               | 4,911                    |
| 2009                        | 15,189.39               | 2,599                        | 3,101                         | 12,088                         | 44.81               | 270                      |
| 2013                        | 109,985.62              | 11,318                       | 13,504                        | 96,482                         | 45.77               | 2,108                    |
| 2014                        | 9,950.00                | 842                          | 1,005                         | 8,945                          | 46.00               | 194                      |
| 2015                        | 441,464.66              | 29,137                       | 34,766                        | 406,699                        | 46.01               | 8,839                    |
| 2018                        | 45,070.20               | 401                          | 478                           | 44,592                         | 41.82               | 1,066                    |
|                             | 2,218,997.35            | 839,537                      | 999,456                       | 1,219,541                      |                     | 31,496                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 1.42



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION  
- INDUSTRIAL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-S0.5 |                         |                              |                               |                                |                     |                          |
| 1918                          | 70.38                   | 66                           | 70                            |                                |                     |                          |
| 1921                          | 652.79                  | 600                          | 653                           |                                |                     |                          |
| 1926                          | 394.31                  | 351                          | 394                           |                                |                     |                          |
| 1927                          | 456.47                  | 403                          | 456                           |                                |                     |                          |
| 1928                          | 1,200.00                | 1,053                        | 1,200                         |                                |                     |                          |
| 1939                          | 488.17                  | 395                          | 488                           |                                |                     |                          |
| 1940                          | 123.50                  | 99                           | 124                           |                                |                     |                          |
| 1941                          | 132.11                  | 105                          | 132                           |                                |                     |                          |
| 1942                          | 1,264.96                | 999                          | 1,265                         |                                |                     |                          |
| 1943                          | 140.00                  | 110                          | 140                           |                                |                     |                          |
| 1949                          | 954.21                  | 709                          | 933                           | 21                             | 14.11               | 1                        |
| 1952                          | 1,195.33                | 864                          | 1,136                         | 59                             | 15.24               | 4                        |
| 1953                          | 887.37                  | 635                          | 835                           | 52                             | 15.63               | 3                        |
| 1955                          | 1,486.50                | 1,043                        | 1,372                         | 114                            | 16.40               | 7                        |
| 1956                          | 1,642.45                | 1,141                        | 1,501                         | 141                            | 16.80               | 8                        |
| 1957                          | 599.42                  | 412                          | 542                           | 57                             | 17.19               | 3                        |
| 1958                          | 1,541.06                | 1,048                        | 1,378                         | 163                            | 17.60               | 9                        |
| 1959                          | 113.77                  | 77                           | 101                           | 13                             | 18.00               | 1                        |
| 1960                          | 1,611.87                | 1,072                        | 1,410                         | 202                            | 18.41               | 11                       |
| 1962                          | 1,581.69                | 1,028                        | 1,352                         | 230                            | 19.24               | 12                       |
| 1963                          | 790.86                  | 508                          | 668                           | 123                            | 19.66               | 6                        |
| 1965                          | 1,487.12                | 933                          | 1,227                         | 260                            | 20.51               | 13                       |
| 1967                          | 2,579.81                | 1,577                        | 2,074                         | 506                            | 21.38               | 24                       |
| 1968                          | 337.93                  | 204                          | 268                           | 70                             | 21.83               | 3                        |
| 1970                          | 4,106.41                | 2,409                        | 3,169                         | 937                            | 22.73               | 41                       |
| 1971                          | 251.50                  | 145                          | 191                           | 60                             | 23.19               | 3                        |
| 1972                          | 1,984.00                | 1,131                        | 1,488                         | 496                            | 23.66               | 21                       |
| 1976                          | 3,842.94                | 2,056                        | 2,704                         | 1,139                          | 25.58               | 45                       |
| 1979                          | 1,163.04                | 590                          | 776                           | 387                            | 27.08               | 14                       |
| 1980                          | 14,273.99               | 7,111                        | 9,353                         | 4,921                          | 27.60               | 178                      |
| 1982                          | 2,997.89                | 1,436                        | 1,889                         | 1,109                          | 28.65               | 39                       |
| 1986                          | 3,142.75                | 1,764                        | 2,320                         | 823                            | 25.22               | 33                       |
| 1987                          | 1,943.61                | 1,069                        | 1,406                         | 538                            | 25.57               | 21                       |
| 1988                          | 3,243.38                | 1,746                        | 2,297                         | 946                            | 25.93               | 36                       |
| 1989                          | 2,194.03                | 1,155                        | 1,519                         | 675                            | 26.31               | 26                       |
| 1990                          | 168.09                  | 86                           | 113                           | 55                             | 26.69               | 2                        |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATION  
- INDUSTRIAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-S0.5                                |                         |                              |                               |                                |                     |                          |
| 1997   | 4,333.64                | 1,814                        | 2,386                         | 1,948                          | 29.51               | 66                       |
| 1999   | 21,270.29               | 8,270                        | 10,878                        | 10,392                         | 30.26               | 343                      |
| 2012   | 25,400.00               | 3,795                        | 4,992                         | 20,408                         | 35.59               | 573                      |
|  | 112,047.64              | 50,009                       | 65,200                        | 46,848                         |                     | 1,546                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 30.3 1.38                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| 1903                          | 19.89                   | 20                           | 20                            |                                |                     |                          |
| 1919                          | 1,926.91                | 1,823                        | 1,927                         |                                |                     |                          |
| 1922                          | 423.78                  | 396                          | 424                           |                                |                     |                          |
| 1926                          | 157.14                  | 144                          | 157                           |                                |                     |                          |
| 1927                          | 750.59                  | 687                          | 751                           |                                |                     |                          |
| 1936                          | 2,036.99                | 1,795                        | 2,037                         |                                |                     |                          |
| 1939                          | 261.51                  | 227                          | 262                           |                                |                     |                          |
| 1942                          | 410.93                  | 352                          | 411                           |                                |                     |                          |
| 1943                          | 1,196.19                | 1,019                        | 1,196                         |                                |                     |                          |
| 1945                          | 976.98                  | 823                          | 977                           |                                |                     |                          |
| 1948                          | 821.19                  | 679                          | 811                           | 10                             | 10.37               | 1                        |
| 1949                          | 692.13                  | 569                          | 680                           | 12                             | 10.70               | 1                        |
| 1950                          | 465.75                  | 380                          | 454                           | 12                             | 11.04               | 1                        |
| 1952                          | 2,213.27                | 1,780                        | 2,127                         | 86                             | 11.75               | 7                        |
| 1953                          | 1,099.97                | 878                          | 1,049                         | 51                             | 12.13               | 4                        |
| 1958                          | 829.47                  | 633                          | 756                           | 73                             | 14.22               | 5                        |
| 1963                          | 2,305.73                | 1,665                        | 1,989                         | 317                            | 16.68               | 19                       |
| 1965                          | 570.21                  | 401                          | 479                           | 91                             | 17.76               | 5                        |
| 1968                          | 904.15                  | 611                          | 730                           | 174                            | 19.48               | 9                        |
| 1969                          | 142.00                  | 94                           | 112                           | 30                             | 20.08               | 1                        |
| 1972                          | 2,074.70                | 1,316                        | 1,572                         | 503                            | 21.95               | 23                       |
| 1977                          | 4,212.65                | 2,437                        | 2,912                         | 1,301                          | 25.29               | 51                       |
| 1981                          | 1,275.14                | 677                          | 809                           | 466                            | 28.13               | 17                       |
| 1982                          | 6,526.35                | 3,387                        | 4,047                         | 2,479                          | 28.86               | 86                       |
| 1984                          | 959.80                  | 539                          | 644                           | 316                            | 26.73               | 12                       |
| 1986                          | 935.25                  | 501                          | 599                           | 336                            | 27.99               | 12                       |
| 1987                          | 3,609.20                | 1,884                        | 2,251                         | 1,358                          | 28.63               | 47                       |
| 1989                          | 621.23                  | 307                          | 367                           | 254                            | 29.92               | 8                        |
| 1990                          | 4,729.62                | 2,271                        | 2,714                         | 2,016                          | 30.58               | 66                       |
| 1995                          | 24,537.74               | 10,041                       | 11,997                        | 12,541                         | 33.57               | 374                      |
| 1996                          | 15,778.55               | 6,214                        | 7,425                         | 8,354                          | 34.25               | 244                      |
| 1997                          | 48,138.44               | 18,206                       | 21,753                        | 26,385                         | 34.93               | 755                      |
| 1998                          | 372.78                  | 135                          | 161                           | 212                            | 35.61               | 6                        |
| 1999                          | 142.95                  | 50                           | 60                            | 83                             | 36.31               | 2                        |
| 2000                          | 9,026.54                | 2,981                        | 3,562                         | 5,465                          | 37.00               | 148                      |
| 2004                          | 55,311.88               | 14,658                       | 17,514                        | 37,798                         | 39.52               | 956                      |
| 2008                          | 25,156.97               | 4,926                        | 5,886                         | 19,271                         | 42.10               | 458                      |
| 2011                          | 62,402.35               | 8,867                        | 10,595                        | 51,807                         | 43.77               | 1,184                    |
| 2012                          | 3,368.89                | 417                          | 498                           | 2,871                          | 44.25               | 65                       |
|                               | 287,385.81              | 94,790                       | 112,715                       | 174,671                        |                     | 4,567                    |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 1.59

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PITTSBURGH DIV AND CITY PLANT H. Q.<br>INTERIM SURVIVOR CURVE.. IOWA 90-R1<br>PROBABLE RETIREMENT YEAR.. 6-2030 |                         |                              |                               |                                |                     |                          |
| 1950  | 1,367,277.88            | 1,141,212                    | 1,357,020                     | 10,258                         | 11.05               | 928                      |
| 1951  | 1,385.78                | 1,154                        | 1,372                         | 14                             | 11.07               | 1                        |
| 1952  | 4,474.38                | 3,719                        | 4,422                         | 52                             | 11.08               | 5                        |
| 1953  | 12,671.44               | 10,509                       | 12,496                        | 175                            | 11.09               | 16                       |
| 1954  | 543.18                  | 449                          | 534                           | 9                              | 11.11               | 1                        |
| 1955  | 254.49                  | 210                          | 250                           | 5                              | 11.12               |                          |
| 1956  | 45.16                   | 37                           | 44                            | 1                              | 11.13               |                          |
| 1957  | 339.73                  | 279                          | 332                           | 8                              | 11.15               | 1                        |
| 1958  | 643.95                  | 528                          | 628                           | 16                             | 11.16               | 1                        |
| 1959  | 141.62                  | 116                          | 138                           | 4                              | 11.17               |                          |
| 1960  | 15,305.95               | 12,472                       | 14,831                        | 475                            | 11.18               | 42                       |
| 1961  | 2,088.94                | 1,697                        | 2,018                         | 71                             | 11.19               | 6                        |
| 1962  | 2,207.02                | 1,788                        | 2,126                         | 81                             | 11.21               | 7                        |
| 1963  | 760.00                  | 614                          | 730                           | 30                             | 11.22               | 3                        |
| 1964  | 175,161.36              | 141,010                      | 167,676                       | 7,486                          | 11.23               | 667                      |
| 1965  | 19,724.60               | 15,828                       | 18,821                        | 903                            | 11.24               | 80                       |
| 1966  | 5,753.86                | 4,602                        | 5,472                         | 282                            | 11.25               | 25                       |
| 1967  | 4,085.89                | 3,256                        | 3,872                         | 214                            | 11.26               | 19                       |
| 1968  | 10,545.06               | 8,373                        | 9,956                         | 589                            | 11.27               | 52                       |
| 1969  | 130.20                  | 103                          | 122                           | 8                              | 11.28               | 1                        |
| 1970  | 2,795.11                | 2,202                        | 2,618                         | 177                            | 11.29               | 16                       |
| 1971  | 22,221.98               | 17,439                       | 20,737                        | 1,485                          | 11.30               | 131                      |
| 1972  | 12,509.48               | 9,777                        | 11,626                        | 884                            | 11.30               | 78                       |
| 1973  | 14,516.29               | 11,296                       | 13,432                        | 1,084                          | 11.31               | 96                       |
| 1974  | 3,096.05                | 2,398                        | 2,851                         | 245                            | 11.32               | 22                       |
| 1975  | 8,280.10                | 6,383                        | 7,590                         | 690                            | 11.33               | 61                       |
| 1976  | 2,633.28                | 2,020                        | 2,402                         | 231                            | 11.34               | 20                       |
| 1977  | 1,905.45                | 1,454                        | 1,729                         | 176                            | 11.34               | 16                       |
| 1979  | 12,619.29               | 9,524                        | 11,325                        | 1,294                          | 11.36               | 114                      |
| 1981  | 2,115.44                | 1,577                        | 1,875                         | 240                            | 11.37               | 21                       |
| 1982  | 69,290.01               | 51,328                       | 61,034                        | 8,256                          | 11.38               | 725                      |
| 1983  | 55,743.99               | 42,248                       | 50,237                        | 5,507                          | 11.26               | 489                      |
| 1984  | 16,576.34               | 12,434                       | 14,785                        | 1,791                          | 11.41               | 157                      |
| 1985  | 62,589.91               | 46,617                       | 55,432                        | 7,157                          | 11.39               | 628                      |
| 1986  | 230,633.89              | 170,323                      | 202,532                       | 28,102                         | 11.42               | 2,461                    |
| 1987  | 54,245.55               | 39,838                       | 47,372                        | 6,874                          | 11.30               | 608                      |
| 1988  | 329,812.80              | 239,444                      | 284,724                       | 45,089                         | 11.42               | 3,948                    |
| 1989  | 22,194.94               | 15,971                       | 18,991                        | 3,204                          | 11.40               | 281                      |
| 1990  | 901,652.36              | 644,411                      | 766,272                       | 135,381                        | 11.28               | 12,002                   |
| 1991  | 7,921.08                | 5,591                        | 6,648                         | 1,273                          | 11.36               | 112                      |
| 1992  | 15,990.06               | 11,164                       | 13,275                        | 2,715                          | 11.35               | 239                      |
| 1993  | 51,244.97               | 35,323                       | 42,003                        | 9,242                          | 11.38               | 812                      |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PITTSBURGH DIV AND CITY PLANT H. Q.<br>INTERIM SURVIVOR CURVE.. IOWA 90-R1<br>PROBABLE RETIREMENT YEAR.. 6-2030 |                         |                              |                               |                                |                     |                          |
| 1994  | 55,319.33               | 37,695                       | 44,823                        | 10,496                         | 11.34               | 926                      |
| 1996  | 4,474.21                | 2,966                        | 3,527                         | 947                            | 11.31               | 84                       |
| 2000  | 160,393.73              | 98,931                       | 117,639                       | 42,754                         | 11.34               | 3,770                    |
| 2001  | 1,320,721.95            | 795,075                      | 945,427                       | 375,295                        | 11.40               | 32,921                   |
| 2002  | 185,810.88              | 109,294                      | 129,962                       | 55,849                         | 11.38               | 4,908                    |
| 2003  | 865,421.13              | 496,232                      | 590,072                       | 275,350                        | 11.35               | 24,260                   |
| 2004  | 733,137.15              | 407,478                      | 484,534                       | 248,603                        | 11.39               | 21,826                   |
| 2005  | 91,432.10               | 49,190                       | 58,492                        | 32,940                         | 11.38               | 2,895                    |
| 2006  | 650,399.85              | 337,037                      | 400,772                       | 249,628                        | 11.39               | 21,916                   |
| 2007  | 24,300.00               | 12,082                       | 14,367                        | 9,933                          | 11.38               | 873                      |
| 2008  | 137,311.33              | 65,168                       | 77,492                        | 59,820                         | 11.35               | 5,270                    |
| 2009  | 23,663.06               | 10,615                       | 12,622                        | 11,041                         | 11.37               | 971                      |
| 2011  | 533,910.81              | 208,225                      | 247,601                       | 286,310                        | 11.34               | 25,248                   |
| 2012  | 270,229.11              | 96,093                       | 114,265                       | 155,965                        | 11.33               | 13,766                   |
| 2013  | 3,452.91                | 1,095                        | 1,302                         | 2,151                          | 11.31               | 190                      |
| 2014  | 63,070.43               | 17,262                       | 20,526                        | 42,544                         | 11.28               | 3,772                    |
| 2016  | 253,903.20              | 42,554                       | 50,601                        | 203,302                        | 11.17               | 18,201                   |
| 2017  | 192,263.18              | 19,572                       | 23,273                        | 168,990                        | 11.03               | 15,321                   |
| 2018  | 96,584.51               | 3,265                        | 3,882                         | 92,702                         | 10.71               | 8,656                    |
|   | 9,189,927.73            | 5,536,547                    | 6,583,531                     | 2,606,397                      |                     | 230,666                  |

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                              | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENT DIV AND GREENSBURG CITY PLANT H. Q. |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1      |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2023        |                         |                              |                               |                                |                     |                          |
| 1972                                     | 23,873.65               | 21,461                       | 23,874                        |                                |                     |                          |
| 1973                                     | 3,930.46                | 3,526                        | 3,930                         |                                |                     |                          |
| 1974                                     | 3,735.25                | 3,344                        | 3,735                         |                                |                     |                          |
| 1976                                     | 919.57                  | 820                          | 920                           |                                |                     |                          |
| 1977                                     | 1,654.79                | 1,471                        | 1,655                         |                                |                     |                          |
| 1978                                     | 1,597.60                | 1,417                        | 1,598                         |                                |                     |                          |
| 1979                                     | 4,811.53                | 4,256                        | 4,812                         |                                |                     |                          |
| 1980                                     | 718.19                  | 634                          | 718                           |                                |                     |                          |
| 1981                                     | 2,089.57                | 1,838                        | 2,090                         |                                |                     |                          |
| 1982                                     | 12,036.94               | 10,555                       | 12,037                        |                                |                     |                          |
| 1983                                     | 59,596.81               | 52,517                       | 59,597                        |                                |                     |                          |
| 1985                                     | 90,145.44               | 79,130                       | 90,145                        |                                |                     |                          |
| 1986                                     | 13,061.57               | 11,416                       | 13,062                        |                                |                     |                          |
| 1987                                     | 26,316.80               | 22,864                       | 26,317                        |                                |                     |                          |
| 1988                                     | 55,686.25               | 48,180                       | 55,686                        |                                |                     |                          |
| 1989                                     | 29,469.36               | 25,429                       | 29,469                        |                                |                     |                          |
| 1990                                     | 18,734.00               | 16,089                       | 18,734                        |                                |                     |                          |
| 1991                                     | 119,873.29              | 102,240                      | 119,873                       |                                |                     |                          |
| 1992                                     | 15,366.77               | 13,029                       | 15,367                        |                                |                     |                          |
| 1993                                     | 30,640.60               | 25,842                       | 30,641                        |                                |                     |                          |
| 1994                                     | 187,968.34              | 157,254                      | 187,968                       |                                |                     |                          |
| 1995                                     | 33,563.46               | 27,938                       | 33,563                        |                                |                     |                          |
| 1996                                     | 54,289.39               | 44,816                       | 54,289                        |                                |                     |                          |
| 1997                                     | 39,321.00               | 32,169                       | 39,321                        |                                |                     |                          |
| 1998                                     | 42,242.73               | 34,301                       | 42,243                        |                                |                     |                          |
| 2002                                     | 20,885.30               | 16,188                       | 20,885                        |                                |                     |                          |
| 2003                                     | 306,305.28              | 234,017                      | 306,305                       |                                |                     |                          |
| 2005                                     | 144,369.95              | 106,545                      | 142,682                       | 1,688                          | 4.70                | 359                      |
| 2007                                     | 40,891.92               | 28,845                       | 38,629                        | 2,263                          | 4.70                | 481                      |
| 2014                                     | 37,660.00               | 17,896                       | 23,966                        | 13,694                         | 4.69                | 2,920                    |
| 2017                                     | 6,775.00                | 1,432                        | 1,918                         | 4,857                          | 4.66                | 1,042                    |
| 2018                                     | 170,088.31              | 12,774                       | 17,107                        | 152,982                        | 4.62                | 33,113                   |
|  | 2,113,744.06            | 1,630,017                    | 1,938,260                     | 175,484                        |                     | 37,915                   |

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                                      | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| ALTOONA DIVISION, CITY PLANT H. Q. AND WAREHOUSE |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1              |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2027                |                         |                              |                               |                                |                     |                          |
| 1891   | 13,140.82               | 12,034                       | 13,141                        |                                |                     |                          |
| 1894   | 340.62                  | 311                          | 341                           |                                |                     |                          |
| 1924   | 765.44                  | 687                          | 765                           |                                |                     |                          |
| 1945   | 516.37                  | 453                          | 516                           |                                |                     |                          |
| 1948   | 2,888.20                | 2,524                        | 2,888                         |                                |                     |                          |
| 1950   | 37,086.94               | 32,309                       | 37,087                        |                                |                     |                          |
| 1951   | 7,220.68                | 6,280                        | 7,221                         |                                |                     |                          |
| 1952   | 142,909.59              | 124,107                      | 142,910                       |                                |                     |                          |
| 1953   | 23,669.37               | 20,519                       | 23,669                        |                                |                     |                          |
| 1955   | 48.28                   | 42                           | 48                            |                                |                     |                          |
| 1958   | 813.70                  | 699                          | 814                           |                                |                     |                          |
| 1959   | 25.43                   | 22                           | 25                            |                                |                     |                          |
| 1960   | 94.55                   | 81                           | 95                            |                                |                     |                          |
| 1961   | 2,631.58                | 2,246                        | 2,632                         |                                |                     |                          |
| 1963   | 3,136.12                | 2,664                        | 3,136                         |                                |                     |                          |
| 1965   | 217.81                  | 184                          | 218                           |                                |                     |                          |
| 1966   | 8,218.82                | 6,928                        | 8,219                         |                                |                     |                          |
| 1967   | 39.17                   | 33                           | 39                            |                                |                     |                          |
| 1968   | 1,218.56                | 1,022                        | 1,219                         |                                |                     |                          |
| 1969   | 579.91                  | 485                          | 580                           |                                |                     |                          |
| 1970   | 0.70                    | 1                            | 1                             |                                |                     |                          |
| 1971   | 3,328.14                | 2,765                        | 3,328                         |                                |                     |                          |
| 1972   | 2,445.48                | 2,025                        | 2,445                         |                                |                     |                          |
| 1973   | 6,456.26                | 5,327                        | 6,456                         |                                |                     |                          |
| 1974   | 571.66                  | 470                          | 571                           | 1                              | 8.51                |                          |
| 1976   | 2,945.98                | 2,404                        | 2,920                         | 26                             | 8.52                | 3                        |
| 1977   | 1,500.00                | 1,219                        | 1,481                         | 19                             | 8.53                | 2                        |
| 1978   | 12,059.78               | 9,759                        | 11,855                        | 205                            | 8.53                | 24                       |
| 1979   | 8,643.52                | 6,962                        | 8,457                         | 186                            | 8.54                | 22                       |
| 1981   | 14,781.49               | 11,795                       | 14,328                        | 453                            | 8.54                | 53                       |
| 1982   | 9,671.00                | 7,676                        | 9,325                         | 346                            | 8.55                | 40                       |
| 1983   | 4,855.05                | 3,902                        | 4,740                         | 115                            | 8.61                | 13                       |
| 1984   | 27,253.46               | 21,841                       | 26,532                        | 721                            | 8.49                | 85                       |
| 1985   | 1,651.41                | 1,312                        | 1,594                         | 58                             | 8.59                | 7                        |
| 1986   | 3,645.57                | 2,880                        | 3,499                         | 147                            | 8.57                | 17                       |
| 1989   | 783,405.17              | 607,217                      | 737,640                       | 45,765                         | 8.49                | 5,390                    |
| 1990   | 33,450.79               | 25,704                       | 31,225                        | 2,226                          | 8.51                | 262                      |
| 1994   | 11,371.45               | 8,410                        | 10,216                        | 1,155                          | 8.54                | 135                      |
| 1995   | 368,446.64              | 268,966                      | 326,737                       | 41,710                         | 8.60                | 4,850                    |
| 1997   | 13,247.67               | 9,459                        | 11,491                        | 1,757                          | 8.51                | 206                      |
| 1998   | 44,954.56               | 31,590                       | 38,375                        | 6,579                          | 8.57                | 768                      |
| 2000   | 1,442.94                | 982                          | 1,193                         | 250                            | 8.56                | 29                       |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)                                      | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| ALTOONA DIVISION, CITY PLANT H. Q. AND WAREHOUSE |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1              |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2027                |                         |                              |                               |                                |                     |                          |
| 2002   | 15,461.18               | 10,126                       | 12,301                        | 3,160                          | 8.56                | 369                      |
| 2003   | 12,062.57               | 7,726                        | 9,385                         | 2,677                          | 8.56                | 313                      |
| 2004   | 3,675.14                | 2,299                        | 2,793                         | 882                            | 8.53                | 103                      |
| 2005   | 6,950.00                | 4,227                        | 5,135                         | 1,815                          | 8.54                | 213                      |
| 2006   | 10,149.59               | 5,980                        | 7,264                         | 2,885                          | 8.54                | 338                      |
| 2008   | 147,095.70              | 80,211                       | 97,439                        | 49,656                         | 8.55                | 5,808                    |
| 2009   | 116,934.87              | 60,783                       | 73,839                        | 43,096                         | 8.54                | 5,046                    |
| 2012   | 39,427.15               | 16,658                       | 20,236                        | 19,191                         | 8.54                | 2,247                    |
| 2017   | 124,830.59              | 16,203                       | 19,683                        | 105,147                        | 8.38                | 12,547                   |
|  | 2,078,277.47            | 1,450,509                    | 1,748,048                     | 330,229                        |                     | 38,890                   |

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

|      |            |         |         |       |      |     |
|------|------------|---------|---------|-------|------|-----|
| 1960 | 77,127.48  | 68,220  | 77,127  |       |      |     |
| 1961 | 20,600.62  | 18,191  | 20,601  |       |      |     |
| 1962 | 2,612.56   | 2,303   | 2,613   |       |      |     |
| 1967 | 1,325.70   | 1,157   | 1,326   |       |      |     |
| 1968 | 298.49     | 260     | 298     |       |      |     |
| 1969 | 242.30     | 210     | 242     |       |      |     |
| 1970 | 896.38     | 777     | 896     |       |      |     |
| 1971 | 437.00     | 378     | 437     |       |      |     |
| 1972 | 1,732.37   | 1,493   | 1,732   |       |      |     |
| 1973 | 940.56     | 809     | 941     |       |      |     |
| 1974 | 9,190.68   | 7,879   | 9,191   |       |      |     |
| 1975 | 1,619.95   | 1,385   | 1,620   |       |      |     |
| 1976 | 928.15     | 791     | 928     |       |      |     |
| 1977 | 427.04     | 363     | 427     |       |      |     |
| 1978 | 2,152.16   | 1,822   | 2,152   |       |      |     |
| 1981 | 15,997.91  | 13,386  | 15,998  |       |      |     |
| 1982 | 7,096.99   | 5,914   | 7,097   |       |      |     |
| 1983 | 8,103.36   | 6,827   | 8,103   |       |      |     |
| 1984 | 8,548.32   | 7,173   | 8,548   |       |      |     |
| 1985 | 211.59     | 177     | 212     |       |      |     |
| 1986 | 4,788.00   | 3,968   | 4,788   |       |      |     |
| 1987 | 16,040.66  | 13,234  | 16,041  |       |      |     |
| 1988 | 17,114.06  | 14,030  | 17,030  | 84    | 6.65 | 13  |
| 1989 | 156,658.35 | 127,849 | 155,190 | 1,468 | 6.59 | 223 |
| 1993 | 6,393.47   | 5,069   | 6,153   | 240   | 6.60 | 36  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WEST DIV OFFICE & GIB CITY PLANT H. Q.<br>INTERIM SURVIVOR CURVE.. IOWA 90-R1<br>PROBABLE RETIREMENT YEAR.. 6-2025 |                         |                              |                               |                                |                     |                          |
| 1994   | 8,076.67                | 6,346                        | 7,703                         | 374                            | 6.61                | 57                       |
| 1995   | 8,892.56                | 6,926                        | 8,407                         | 485                            | 6.60                | 73                       |
| 1997   | 882.03                  | 673                          | 817                           | 65                             | 6.60                | 10                       |
| 1998   | 553,086.92              | 416,640                      | 505,741                       | 47,346                         | 6.63                | 7,141                    |
| 1999   | 54,485.46               | 40,483                       | 49,141                        | 5,345                          | 6.66                | 803                      |
| 2000   | 12,873.57               | 9,444                        | 11,464                        | 1,410                          | 6.63                | 213                      |
| 2002   | 35,288.07               | 25,058                       | 30,417                        | 4,871                          | 6.63                | 735                      |
| 2003   | 39,898.68               | 27,805                       | 33,751                        | 6,147                          | 6.63                | 927                      |
| 2004   | 26,632.62               | 18,179                       | 22,067                        | 4,566                          | 6.63                | 689                      |
| 2007   | 9,939.28                | 6,251                        | 7,588                         | 2,351                          | 6.64                | 354                      |
| 2008   | 92,178.51               | 55,934                       | 67,896                        | 24,283                         | 6.64                | 3,657                    |
| 2009   | 66,266.41               | 38,554                       | 46,799                        | 19,467                         | 6.65                | 2,927                    |
| 2013   | 93,416.66               | 41,290                       | 50,120                        | 43,297                         | 6.63                | 6,530                    |
| 2014   | 46,877.95               | 18,329                       | 22,249                        | 24,629                         | 6.62                | 3,720                    |
| 2017   | 32,750.00               | 5,247                        | 6,369                         | 26,381                         | 6.55                | 4,028                    |
| 2018   | 6,020.00                | 330                          | 401                           | 5,619                          | 6.45                | 871                      |
|  | 1,449,049.54            | 1,021,154                    | 1,230,621                     | 218,429                        |                     | 33,007                   |

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

|      |            |         |         |   |      |  |
|------|------------|---------|---------|---|------|--|
| 1961 | 275,808.46 | 239,399 | 275,808 |   |      |  |
| 1962 | 7,452.48   | 6,455   | 7,452   |   |      |  |
| 1963 | 2,229.81   | 1,927   | 2,230   |   |      |  |
| 1965 | 1,505.88   | 1,296   | 1,506   |   |      |  |
| 1966 | 440.20     | 378     | 440     |   |      |  |
| 1968 | 3,378.60   | 2,886   | 3,379   |   |      |  |
| 1969 | 1,494.65   | 1,273   | 1,495   |   |      |  |
| 1971 | 581.69     | 493     | 582     |   |      |  |
| 1974 | 9,862.92   | 8,278   | 9,863   |   |      |  |
| 1975 | 9,920.85   | 8,299   | 9,921   |   |      |  |
| 1976 | 4,357.87   | 3,633   | 4,358   |   |      |  |
| 1978 | 939.29     | 777     | 939     |   |      |  |
| 1979 | 10,738.67  | 8,850   | 10,739  |   |      |  |
| 1980 | 13,487.17  | 11,065  | 13,487  |   |      |  |
| 1981 | 1,293.50   | 1,057   | 1,294   |   |      |  |
| 1982 | 1,138.72   | 926     | 1,137   | 2 | 7.59 |  |
| 1984 | 12,521.03  | 10,250  | 12,521  |   |      |  |
| 1985 | 69,312.35  | 56,462  | 69,312  |   |      |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HOPEWELL CITY PLANT H. Q.<br>INTERIM SURVIVOR CURVE.. IOWA 90-R1<br>PROBABLE RETIREMENT YEAR.. 6-2026 |                         |                              |                               |                                |                     |                          |
| 1986  | 11,112.74               | 8,996                        | 11,045                        | 68                             | 7.59                | 9                        |
| 1987  | 8,570.94                | 6,910                        | 8,484                         | 87                             | 7.51                | 12                       |
| 1988  | 74,173.84               | 59,235                       | 72,726                        | 1,448                          | 7.63                | 190                      |
| 1989  | 378.88                  | 300                          | 368                           | 11                             | 7.65                | 1                        |
| 1990  | 39,513.21               | 31,144                       | 38,237                        | 1,276                          | 7.59                | 168                      |
| 1991  | 23,830.04               | 18,637                       | 22,882                        | 948                            | 7.59                | 125                      |
| 1992  | 13,808.43               | 10,729                       | 13,173                        | 636                            | 7.53                | 84                       |
| 1993  | 993.45                  | 763                          | 937                           | 57                             | 7.64                | 7                        |
| 1994  | 10,675.48               | 8,128                        | 9,979                         | 696                            | 7.60                | 92                       |
| 1995  | 13,233.88               | 9,969                        | 12,239                        | 994                            | 7.61                | 131                      |
| 1997  | 25,585.85               | 18,867                       | 23,164                        | 2,422                          | 7.57                | 320                      |
| 1998  | 70,618.91               | 51,340                       | 63,033                        | 7,586                          | 7.60                | 998                      |
| 2000  | 46,479.64               | 32,829                       | 40,306                        | 6,174                          | 7.59                | 813                      |
| 2001  | 59,829.90               | 41,486                       | 50,935                        | 8,895                          | 7.63                | 1,166                    |
| 2002  | 13,837.16               | 9,422                        | 11,568                        | 2,269                          | 7.62                | 298                      |
| 2003  | 34,041.04               | 22,739                       | 27,918                        | 6,123                          | 7.58                | 808                      |
| 2005  | 54,154.92               | 34,443                       | 42,288                        | 11,867                         | 7.58                | 1,566                    |
| 2006  | 190,619.30              | 117,688                      | 144,492                       | 46,127                         | 7.59                | 6,077                    |
| 2007  | 24,500.00               | 14,636                       | 17,969                        | 6,531                          | 7.58                | 862                      |
| 2008  | 11,530.52               | 6,619                        | 8,127                         | 3,404                          | 7.61                | 447                      |
| 2009  | 14,840.00               | 8,153                        | 10,010                        | 4,830                          | 7.59                | 636                      |
| 2014  | 12,466.11               | 4,483                        | 5,504                         | 6,962                          | 7.57                | 920                      |
| 2018  | 125,107.34              | 6,080                        | 7,465                         | 117,643                        | 7.34                | 16,028                   |
|   | 1,306,365.72            | 887,300                      | 1,069,309                     | 237,057                        |                     | 31,758                   |

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTHERN DIV AND MON CITY PLANT H. Q.<br>INTERIM SURVIVOR CURVE.. IOWA 90-R1<br>PROBABLE RETIREMENT YEAR.. 6-2022 |                         |                              |                               |                                |                     |                          |
| 2008  | 19,439.50               | 14,267                       | 19,440                        |                                |                     |                          |
| 2009  | 28,742.44               | 20,499                       | 28,742                        |                                |                     |                          |
| 2018  | 6,020.00                | 557                          | 6,020                         |                                |                     |                          |
|   | 1,126,386.49            | 969,184                      | 1,126,386                     |                                |                     |                          |

GROVE CITY - LEASED  
FULLY ACCRUED

|      |           |        |        |  |  |  |
|------|-----------|--------|--------|--|--|--|
| 1982 | 20,774.82 | 20,775 | 20,775 |  |  |  |
| 1985 | 335.13    | 335    | 335    |  |  |  |
| 1987 | 6,381.82  | 6,382  | 6,382  |  |  |  |
| 1989 | 1,068.50  | 1,068  | 1,069  |  |  |  |
| 1997 | 8,903.57  | 8,904  | 8,904  |  |  |  |
|      | 37,463.84 | 37,464 | 37,464 |  |  |  |

NORTHERN DIVISION H. Q. - KISKI  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2037

|      |            |         |         |         |       |        |
|------|------------|---------|---------|---------|-------|--------|
| 1977 | 664,656.36 | 443,977 | 561,906 | 102,750 | 17.68 | 5,812  |
| 1978 | 6,521.93   | 4,323   | 5,471   | 1,051   | 17.70 | 59     |
| 1979 | 9,349.20   | 6,147   | 7,780   | 1,569   | 17.72 | 89     |
| 1980 | 126.99     | 83      | 105     | 22      | 17.74 | 1      |
| 1981 | 17,791.22  | 11,500  | 14,555  | 3,237   | 17.76 | 182    |
| 1983 | 20,791.24  | 13,851  | 17,530  | 3,261   | 17.66 | 185    |
| 1984 | 12,169.21  | 8,044   | 10,181  | 1,989   | 17.56 | 113    |
| 1985 | 44,657.33  | 29,251  | 37,021  | 7,637   | 17.51 | 436    |
| 1986 | 11,922.75  | 7,728   | 9,781   | 2,142   | 17.50 | 122    |
| 1987 | 23,108.71  | 14,803  | 18,735  | 4,374   | 17.53 | 250    |
| 1988 | 8,219.31   | 5,196   | 6,576   | 1,643   | 17.60 | 93     |
| 1990 | 1,876.08   | 1,155   | 1,462   | 414     | 17.62 | 23     |
| 1991 | 72.90      | 44      | 56      | 17      | 17.59 | 1      |
| 1994 | 23,184.09  | 13,437  | 17,006  | 6,178   | 17.59 | 351    |
| 1997 | 156,811.27 | 85,635  | 108,381 | 48,430  | 17.66 | 2,742  |
| 1998 | 17,094.77  | 9,139   | 11,566  | 5,528   | 17.63 | 314    |
| 1999 | 2,719.86   | 1,419   | 1,796   | 924     | 17.65 | 52     |
| 2002 | 37,658.07  | 18,053  | 22,848  | 14,810  | 17.65 | 839    |
| 2008 | 376,870.14 | 138,688 | 175,526 | 201,344 | 17.60 | 11,440 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.32 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NORTHERN DIVISION H. Q. - KISKI                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2037                            |                         |                              |                               |                                |                     |                          |
| 2012   | 5,896.34                | 1,555                        | 1,968                         | 3,928                          | 17.45               | 225                      |
| 2013   | 470.34                  | 109                          | 138                           | 332                            | 17.43               | 19                       |
| 2017   | 9,500.00                | 663                          | 839                           | 8,661                          | 16.67               | 520                      |
|  | 1,451,468.11            | 814,800                      | 1,031,227                     | 420,241                        |                     | 23,868                   |
|  | 19,879,974.78           | 13,364,800                   | 15,892,138                    | 3,987,837                      |                     | 396,104                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 10.1 1.99                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2.5 |                         |                              |                               |                                |                     |                          |
| 1885                          | 29,730.84               | 28,226                       | 29,731                        |                                |                     |                          |
| 1886                          | 109.86                  | 104                          | 110                           |                                |                     |                          |
| 1888                          | 8,511.84                | 7,996                        | 8,512                         |                                |                     |                          |
| 1889                          | 20,343.96               | 19,050                       | 20,344                        |                                |                     |                          |
| 1890                          | 186.10                  | 174                          | 186                           |                                |                     |                          |
| 1891                          | 26,388.94               | 24,552                       | 26,389                        |                                |                     |                          |
| 1892                          | 0.39                    |                              |                               |                                |                     |                          |
| 1893                          | 571.16                  | 528                          | 571                           |                                |                     |                          |
| 1894                          | 3,155.72                | 2,910                        | 3,156                         |                                |                     |                          |
| 1895                          | 540.78                  | 497                          | 541                           |                                |                     |                          |
| 1896                          | 25,040.85               | 22,950                       | 25,041                        |                                |                     |                          |
| 1897                          | 1,814.00                | 1,658                        | 1,814                         |                                |                     |                          |
| 1898                          | 439.61                  | 401                          | 440                           |                                |                     |                          |
| 1899                          | 24,438.70               | 22,200                       | 24,439                        |                                |                     |                          |
| 1900                          | 37,011.06               | 33,518                       | 37,011                        |                                |                     |                          |
| 1901                          | 15,553.11               | 14,043                       | 15,553                        |                                |                     |                          |
| 1902                          | 76,173.36               | 68,556                       | 76,173                        |                                |                     |                          |
| 1903                          | 88,923.06               | 79,786                       | 88,923                        |                                |                     |                          |
| 1904                          | 64,915.83               | 58,059                       | 64,916                        |                                |                     |                          |
| 1905                          | 43,186.04               | 38,506                       | 43,186                        |                                |                     |                          |
| 1906                          | 46,099.48               | 40,971                       | 46,099                        |                                |                     |                          |
| 1907                          | 32,925.89               | 29,164                       | 32,926                        |                                |                     |                          |
| 1908                          | 74,932.26               | 66,156                       | 74,932                        |                                |                     |                          |
| 1909                          | 27,824.85               | 24,483                       | 27,825                        |                                |                     |                          |
| 1910                          | 33,122.77               | 29,045                       | 33,123                        |                                |                     |                          |
| 1911                          | 24,397.97               | 21,321                       | 24,398                        |                                |                     |                          |
| 1912                          | 44,056.33               | 38,362                       | 44,056                        |                                |                     |                          |
| 1913                          | 143,832.89              | 124,811                      | 143,833                       |                                |                     |                          |
| 1914                          | 120,543.33              | 104,210                      | 120,543                       |                                |                     |                          |
| 1915                          | 58,996.84               | 50,819                       | 58,997                        |                                |                     |                          |
| 1916                          | 39,513.31               | 33,907                       | 39,513                        |                                |                     |                          |
| 1917                          | 37,974.20               | 32,458                       | 37,974                        |                                |                     |                          |
| 1918                          | 48,923.85               | 41,653                       | 48,924                        |                                |                     |                          |
| 1919                          | 17,803.10               | 15,097                       | 17,803                        |                                |                     |                          |
| 1920                          | 9,011.32                | 7,609                        | 9,011                         |                                |                     |                          |
| 1921                          | 60,033.39               | 50,481                       | 60,033                        |                                |                     |                          |
| 1922                          | 38,446.63               | 32,184                       | 38,447                        |                                |                     |                          |
| 1923                          | 45,094.83               | 37,581                       | 45,095                        |                                |                     |                          |
| 1924                          | 88,413.77               | 73,339                       | 88,414                        |                                |                     |                          |
| 1925                          | 201,383.71              | 166,242                      | 201,384                       |                                |                     |                          |
| 1926                          | 127,326.65              | 104,584                      | 127,327                       |                                |                     |                          |
| 1927                          | 167,398.55              | 136,785                      | 167,399                       |                                |                     |                          |
| 1928                          | 141,145.63              | 114,716                      | 141,146                       |                                |                     |                          |
| 1929                          | 127,879.00              | 103,375                      | 127,704                       | 175                            | 15.33               | 11                       |

## PEOPLES NATURAL GAS COMPANY LLC

## ACCOUNT 376.01 MAINS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2.5 |                         |                              |                               |                                |                     |                          |
| 1930                          | 160,115.11              | 128,693                      | 158,981                       | 1,134                          | 15.70               | 72                       |
| 1931                          | 128,797.29              | 102,924                      | 127,147                       | 1,650                          | 16.07               | 103                      |
| 1932                          | 106,036.68              | 84,220                       | 104,041                       | 1,996                          | 16.46               | 121                      |
| 1933                          | 41,120.51               | 32,454                       | 40,092                        | 1,029                          | 16.86               | 61                       |
| 1934                          | 29,971.09               | 23,505                       | 29,037                        | 934                            | 17.26               | 54                       |
| 1935                          | 48,058.78               | 37,438                       | 46,249                        | 1,810                          | 17.68               | 102                      |
| 1936                          | 56,768.62               | 43,917                       | 54,253                        | 2,516                          | 18.11               | 139                      |
| 1937                          | 160,097.88              | 122,974                      | 151,916                       | 8,182                          | 18.55               | 441                      |
| 1938                          | 112,447.62              | 85,741                       | 105,920                       | 6,528                          | 19.00               | 344                      |
| 1939                          | 227,829.12              | 172,410                      | 212,987                       | 14,842                         | 19.46               | 763                      |
| 1940                          | 276,432.97              | 207,532                      | 256,375                       | 20,058                         | 19.94               | 1,006                    |
| 1941                          | 439,032.16              | 326,969                      | 403,921                       | 35,111                         | 20.42               | 1,719                    |
| 1942                          | 157,469.59              | 116,310                      | 143,684                       | 13,786                         | 20.91               | 659                      |
| 1943                          | 64,233.68               | 47,035                       | 58,105                        | 6,129                          | 21.42               | 286                      |
| 1944                          | 94,421.98               | 68,539                       | 84,670                        | 9,752                          | 21.93               | 445                      |
| 1945                          | 120,687.24              | 86,804                       | 107,233                       | 13,454                         | 22.46               | 599                      |
| 1946                          | 285,028.38              | 203,083                      | 250,879                       | 34,149                         | 23.00               | 1,485                    |
| 1947                          | 360,996.06              | 254,773                      | 314,734                       | 46,262                         | 23.54               | 1,965                    |
| 1948                          | 385,899.69              | 269,647                      | 333,109                       | 52,791                         | 24.10               | 2,190                    |
| 1949                          | 934,699.85              | 646,457                      | 798,601                       | 136,099                        | 24.67               | 5,517                    |
| 1950                          | 941,360.86              | 644,249                      | 795,874                       | 145,487                        | 25.25               | 5,762                    |
| 1951                          | 1,591,929.25            | 1,077,927                    | 1,331,618                     | 260,311                        | 25.83               | 10,078                   |
| 1952                          | 2,209,285.23            | 1,479,382                    | 1,827,556                     | 381,729                        | 26.43               | 14,443                   |
| 1953                          | 2,225,462.97            | 1,473,524                    | 1,820,319                     | 405,144                        | 27.03               | 14,989                   |
| 1954                          | 940,602.79              | 615,512                      | 760,373                       | 180,230                        | 27.65               | 6,518                    |
| 1955                          | 1,836,997.94            | 1,187,840                    | 1,467,399                     | 369,599                        | 28.27               | 13,074                   |
| 1956                          | 1,881,319.42            | 1,201,693                    | 1,484,513                     | 396,806                        | 28.90               | 13,730                   |
| 1957                          | 1,925,701.04            | 1,214,636                    | 1,500,502                     | 425,199                        | 29.54               | 14,394                   |
| 1958                          | 2,670,129.09            | 1,662,476                    | 2,053,741                     | 616,388                        | 30.19               | 20,417                   |
| 1959                          | 2,583,105.97            | 1,587,319                    | 1,960,896                     | 622,210                        | 30.84               | 20,175                   |
| 1960                          | 2,315,645.40            | 1,403,559                    | 1,733,888                     | 581,757                        | 31.51               | 18,463                   |
| 1961                          | 2,763,457.64            | 1,651,857                    | 2,040,623                     | 722,835                        | 32.18               | 22,462                   |
| 1962                          | 2,368,432.69            | 1,395,599                    | 1,724,055                     | 644,378                        | 32.86               | 19,610                   |
| 1963                          | 2,467,786.75            | 1,433,167                    | 1,770,464                     | 697,323                        | 33.54               | 20,791                   |
| 1964                          | 2,163,318.42            | 1,237,418                    | 1,528,645                     | 634,673                        | 34.24               | 18,536                   |
| 1965                          | 2,683,502.37            | 1,511,483                    | 1,867,212                     | 816,290                        | 34.94               | 23,363                   |
| 1966                          | 3,408,151.70            | 1,889,411                    | 2,334,086                     | 1,074,066                      | 35.65               | 30,128                   |
| 1967                          | 3,924,673.20            | 2,140,909                    | 2,644,774                     | 1,279,899                      | 36.36               | 35,201                   |
| 1968                          | 4,696,241.20            | 2,519,533                    | 3,112,507                     | 1,583,734                      | 37.08               | 42,711                   |
| 1969                          | 3,908,330.02            | 2,061,175                    | 2,546,274                     | 1,362,056                      | 37.81               | 36,024                   |
| 1970                          | 2,725,992.07            | 1,412,391                    | 1,744,799                     | 981,193                        | 38.55               | 25,452                   |
| 1971                          | 4,068,613.69            | 2,070,436                    | 2,557,715                     | 1,510,899                      | 39.29               | 38,455                   |
| 1972                          | 5,245,135.80            | 2,620,575                    | 3,237,330                     | 2,007,806                      | 40.03               | 50,158                   |
| 1973                          | 5,274,834.06            | 2,585,302                    | 3,193,755                     | 2,081,079                      | 40.79               | 51,019                   |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2.5 |                         |                              |                               |                                |                     |                          |
| 1974                          | 4,418,902.55            | 2,123,813                    | 2,623,654                     | 1,795,249                      | 41.55               | 43,207                   |
| 1975                          | 2,008,103.38            | 946,058                      | 1,168,714                     | 839,389                        | 42.31               | 19,839                   |
| 1976                          | 1,893,411.84            | 873,582                      | 1,079,180                     | 814,232                        | 43.09               | 18,896                   |
| 1977                          | 4,195,935.74            | 1,895,514                    | 2,341,625                     | 1,854,311                      | 43.86               | 42,278                   |
| 1978                          | 5,569,820.65            | 2,461,192                    | 3,040,436                     | 2,529,385                      | 44.65               | 56,649                   |
| 1979                          | 6,780,107.99            | 2,929,007                    | 3,618,352                     | 3,161,756                      | 45.44               | 69,581                   |
| 1980                          | 3,952,197.95            | 1,668,302                    | 2,060,938                     | 1,891,260                      | 46.23               | 40,910                   |
| 1981                          | 4,553,472.09            | 1,876,577                    | 2,318,231                     | 2,235,241                      | 47.03               | 47,528                   |
| 1982                          | 4,014,168.35            | 1,613,696                    | 1,993,481                     | 2,020,687                      | 47.84               | 42,238                   |
| 1983                          | 3,447,089.63            | 1,567,392                    | 1,936,279                     | 1,510,811                      | 42.27               | 35,742                   |
| 1984                          | 5,246,009.02            | 2,335,523                    | 2,885,191                     | 2,360,818                      | 42.68               | 55,314                   |
| 1985                          | 5,324,183.48            | 2,301,112                    | 2,842,681                     | 2,481,502                      | 43.68               | 56,811                   |
| 1986                          | 6,920,342.83            | 2,923,845                    | 3,611,975                     | 3,308,368                      | 44.08               | 75,054                   |
| 1987                          | 6,074,508.44            | 2,505,735                    | 3,095,462                     | 2,979,046                      | 44.51               | 66,930                   |
| 1988                          | 8,631,691.73            | 3,446,635                    | 4,257,804                     | 4,373,888                      | 45.51               | 96,108                   |
| 1989                          | 10,908,625.32           | 4,243,455                    | 5,242,156                     | 5,666,469                      | 45.94               | 123,345                  |
| 1990                          | 9,699,974.13            | 3,644,280                    | 4,501,965                     | 5,198,009                      | 46.94               | 110,737                  |
| 1991                          | 10,520,028.69           | 3,841,914                    | 4,746,112                     | 5,773,917                      | 47.37               | 121,890                  |
| 1992                          | 11,543,281.05           | 4,090,939                    | 5,053,745                     | 6,489,536                      | 47.82               | 135,708                  |
| 1993                          | 9,854,741.07            | 3,359,481                    | 4,150,138                     | 5,704,603                      | 48.82               | 116,850                  |
| 1994                          | 12,549,570.47           | 4,138,848                    | 5,112,930                     | 7,436,640                      | 49.28               | 150,906                  |
| 1995                          | 11,461,114.26           | 3,650,365                    | 4,509,482                     | 6,951,632                      | 49.74               | 139,759                  |
| 1996                          | 9,972,006.49            | 3,039,468                    | 3,754,810                     | 6,217,196                      | 50.74               | 122,530                  |
| 1997                          | 12,190,755.53           | 3,574,330                    | 4,415,552                     | 7,775,204                      | 51.22               | 151,800                  |
| 1998                          | 5,660,554.21            | 1,593,446                    | 1,968,465                     | 3,692,089                      | 51.69               | 71,428                   |
| 1999                          | 8,278,217.40            | 2,215,251                    | 2,736,612                     | 5,541,605                      | 52.69               | 105,174                  |
| 2000                          | 8,343,074.62            | 2,131,656                    | 2,633,343                     | 5,709,732                      | 53.18               | 107,366                  |
| 2001                          | 9,075,184.62            | 2,207,085                    | 2,726,525                     | 6,348,660                      | 53.67               | 118,291                  |
| 2002                          | 12,487,663.27           | 2,860,924                    | 3,534,245                     | 8,953,418                      | 54.67               | 163,772                  |
| 2003                          | 13,223,686.16           | 2,864,250                    | 3,538,354                     | 9,685,332                      | 55.17               | 175,554                  |
| 2004                          | 16,407,723.30           | 3,343,894                    | 4,130,883                     | 12,276,840                     | 55.68               | 220,489                  |
| 2005                          | 18,216,179.35           | 3,475,647                    | 4,293,644                     | 13,922,535                     | 56.19               | 247,776                  |
| 2006                          | 14,263,826.30           | 2,533,256                    | 3,129,460                     | 11,134,366                     | 56.72               | 196,304                  |
| 2007                          | 10,693,990.37           | 1,744,190                    | 2,154,687                     | 8,539,303                      | 57.72               | 147,944                  |
| 2008                          | 12,321,022.77           | 1,843,225                    | 2,277,030                     | 10,043,993                     | 58.25               | 172,429                  |
| 2009                          | 13,226,135.53           | 1,798,754                    | 2,222,092                     | 11,004,044                     | 58.78               | 187,207                  |
| 2010                          | 13,836,072.35           | 1,689,384                    | 2,086,982                     | 11,749,090                     | 59.32               | 198,063                  |
| 2011                          | 17,878,241.55           | 1,945,153                    | 2,402,947                     | 15,475,295                     | 59.41               | 260,483                  |
| 2012                          | 48,894,897.50           | 4,615,678                    | 5,701,982                     | 43,192,916                     | 59.97               | 720,242                  |
| 2013                          | 17,924,989.07           | 1,430,414                    | 1,767,063                     | 16,157,926                     | 60.54               | 266,897                  |
| 2014                          | 23,410,536.28           | 1,531,049                    | 1,891,383                     | 21,519,153                     | 60.69               | 354,575                  |
| 2015                          | 26,695,801.60           | 1,353,477                    | 1,672,019                     | 25,023,783                     | 60.85               | 411,237                  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 80-R2.5                                |                         |                              |                               |                                |                     |                          |
| 2016   | 28,791,037.13           | 1,030,719                    | 1,273,300                     | 27,517,737                     | 60.64               | 453,789                  |
| 2017   | 43,310,871.78           | 883,542                      | 1,091,484                     | 42,219,388                     | 60.10               | 702,486                  |
| 2018   | 49,261,098.95           | 315,271                      | 389,471                       | 48,871,628                     | 57.77               | 845,969                  |
|  | 657,165,116.42          | 151,499,193                  | 187,027,658                   | 470,137,459                    |                     | 8,652,120                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 54.3 1.32                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.01 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1 |                         |                              |                               |                                |                     |                          |
| 1898                        | 99.28                   | 99                           | 99                            |                                |                     |                          |
| 1900                        | 139.47                  | 139                          | 139                           |                                |                     |                          |
| 1902                        | 121.30                  | 121                          | 121                           |                                |                     |                          |
| 1905                        | 1.71                    | 2                            | 2                             |                                |                     |                          |
| 1906                        | 66.86                   | 67                           | 67                            |                                |                     |                          |
| 1907                        | 32.77                   | 33                           | 33                            |                                |                     |                          |
| 1911                        | 78.23                   | 78                           | 78                            |                                |                     |                          |
| 1913                        | 438.50                  | 438                          | 438                           |                                |                     |                          |
| 1914                        | 476.85                  | 477                          | 477                           |                                |                     |                          |
| 1915                        | 248.79                  | 249                          | 249                           |                                |                     |                          |
| 1917                        | 130.85                  | 131                          | 131                           |                                |                     |                          |
| 1918                        | 84.32                   | 84                           | 84                            |                                |                     |                          |
| 1919                        | 424.93                  | 421                          | 425                           |                                |                     |                          |
| 1921                        | 204.26                  | 200                          | 204                           |                                |                     |                          |
| 1924                        | 288.10                  | 276                          | 288                           |                                |                     |                          |
| 1926                        | 39.11                   | 37                           | 39                            |                                |                     |                          |
| 1927                        | 704.60                  | 661                          | 705                           |                                |                     |                          |
| 1928                        | 12.73                   | 12                           | 13                            |                                |                     |                          |
| 1929                        | 656.18                  | 608                          | 656                           |                                |                     |                          |
| 1930                        | 921.58                  | 849                          | 922                           |                                |                     |                          |
| 1931                        | 164.48                  | 150                          | 164                           |                                |                     |                          |
| 1932                        | 456.92                  | 415                          | 457                           |                                |                     |                          |
| 1933                        | 51.99                   | 47                           | 52                            |                                |                     |                          |
| 1934                        | 639.67                  | 574                          | 640                           |                                |                     |                          |
| 1935                        | 179.80                  | 160                          | 180                           |                                |                     |                          |
| 1936                        | 35.28                   | 31                           | 35                            |                                |                     |                          |
| 1937                        | 1,102.72                | 969                          | 1,103                         |                                |                     |                          |
| 1938                        | 189.49                  | 165                          | 189                           |                                |                     |                          |
| 1939                        | 196.56                  | 170                          | 197                           |                                |                     |                          |
| 1940                        | 2,590.04                | 2,225                        | 2,590                         |                                |                     |                          |
| 1941                        | 602.04                  | 513                          | 602                           |                                |                     |                          |
| 1942                        | 338.61                  | 286                          | 339                           |                                |                     |                          |
| 1943                        | 971.46                  | 815                          | 971                           |                                |                     |                          |
| 1944                        | 1,335.55                | 1,112                        | 1,336                         |                                |                     |                          |
| 1945                        | 2,171.99                | 1,793                        | 2,172                         |                                |                     |                          |
| 1946                        | 1,441.10                | 1,179                        | 1,441                         |                                |                     |                          |
| 1947                        | 3,436.79                | 2,788                        | 3,437                         |                                |                     |                          |
| 1948                        | 3,142.77                | 2,527                        | 3,143                         |                                |                     |                          |
| 1949                        | 17,322.57               | 13,799                       | 17,323                        |                                |                     |                          |
| 1950                        | 20,499.04               | 16,178                       | 20,499                        |                                |                     |                          |
| 1951                        | 43,051.19               | 33,649                       | 43,051                        |                                |                     |                          |
| 1952                        | 73,376.15               | 56,793                       | 73,376                        |                                |                     |                          |
| 1953                        | 101,483.98              | 77,757                       | 101,484                       |                                |                     |                          |
| 1954                        | 31,338.79               | 23,761                       | 31,339                        |                                |                     |                          |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.01 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1 |                         |                              |                               |                                |                     |                          |
| 1955                        | 87,803.69               | 65,870                       | 87,804                        |                                |                     |                          |
| 1956                        | 53,840.23               | 39,960                       | 53,667                        | 173                            | 12.89               | 13                       |
| 1957                        | 54,080.77               | 39,684                       | 53,296                        | 785                            | 13.31               | 59                       |
| 1958                        | 93,380.11               | 67,757                       | 90,999                        | 2,381                          | 13.72               | 174                      |
| 1959                        | 29,702.05               | 21,296                       | 28,601                        | 1,101                          | 14.15               | 78                       |
| 1960                        | 49,997.62               | 35,418                       | 47,567                        | 2,431                          | 14.58               | 167                      |
| 1961                        | 89,620.90               | 62,717                       | 84,230                        | 5,391                          | 15.01               | 359                      |
| 1962                        | 92,802.32               | 64,126                       | 86,122                        | 6,680                          | 15.45               | 432                      |
| 1963                        | 62,465.67               | 42,602                       | 57,215                        | 5,251                          | 15.90               | 330                      |
| 1964                        | 54,856.73               | 36,908                       | 49,568                        | 5,289                          | 16.36               | 323                      |
| 1965                        | 57,196.77               | 37,956                       | 50,976                        | 6,221                          | 16.82               | 370                      |
| 1966                        | 52,777.49               | 34,527                       | 46,370                        | 6,407                          | 17.29               | 371                      |
| 1967                        | 65,358.16               | 42,143                       | 56,599                        | 8,759                          | 17.76               | 493                      |
| 1968                        | 159,818.69              | 101,517                      | 136,339                       | 23,480                         | 18.24               | 1,287                    |
| 1969                        | 113,428.10              | 70,938                       | 95,271                        | 18,157                         | 18.73               | 969                      |
| 1970                        | 65,718.36               | 40,456                       | 54,333                        | 11,385                         | 19.22               | 592                      |
| 1971                        | 146,618.01              | 88,763                       | 119,210                       | 27,408                         | 19.73               | 1,389                    |
| 1972                        | 175,054.11              | 104,227                      | 139,979                       | 35,075                         | 20.23               | 1,734                    |
| 1973                        | 205,536.88              | 120,239                      | 161,483                       | 44,054                         | 20.75               | 2,123                    |
| 1974                        | 173,271.33              | 99,562                       | 133,713                       | 39,558                         | 21.27               | 1,860                    |
| 1975                        | 126,323.13              | 71,246                       | 95,685                        | 30,638                         | 21.80               | 1,405                    |
| 1976                        | 121,627.14              | 67,284                       | 90,364                        | 31,263                         | 22.34               | 1,399                    |
| 1977                        | 128,818.60              | 69,871                       | 93,838                        | 34,981                         | 22.88               | 1,529                    |
| 1978                        | 327,177.71              | 173,862                      | 233,500                       | 93,678                         | 23.43               | 3,998                    |
| 1979                        | 340,035.32              | 176,886                      | 237,561                       | 102,474                        | 23.99               | 4,272                    |
| 1980                        | 110,489.47              | 56,239                       | 75,530                        | 34,959                         | 24.55               | 1,424                    |
| 1981                        | 516,895.49              | 257,207                      | 345,433                       | 171,462                        | 25.12               | 6,826                    |
| 1982                        | 877,131.20              | 426,286                      | 572,509                       | 304,622                        | 25.70               | 11,853                   |
| 1983                        | 579,052.89              | 353,106                      | 474,227                       | 104,826                        | 22.55               | 4,649                    |
| 1984                        | 669,757.35              | 401,453                      | 539,158                       | 130,599                        | 22.89               | 5,706                    |
| 1985                        | 580,017.87              | 341,341                      | 458,427                       | 121,591                        | 23.25               | 5,230                    |
| 1986                        | 676,796.26              | 390,714                      | 524,735                       | 152,061                        | 23.61               | 6,441                    |
| 1987                        | 665,669.00              | 374,439                      | 502,878                       | 162,791                        | 24.31               | 6,696                    |
| 1988                        | 718,244.60              | 395,465                      | 531,116                       | 187,129                        | 24.69               | 7,579                    |
| 1989                        | 556,187.41              | 299,340                      | 402,019                       | 154,168                        | 25.10               | 6,142                    |
| 1990                        | 484,202.42              | 254,400                      | 341,663                       | 142,539                        | 25.52               | 5,585                    |
| 1991                        | 792,223.36              | 405,856                      | 545,071                       | 247,152                        | 25.94               | 9,528                    |
| 1992                        | 557,021.97              | 277,843                      | 373,148                       | 183,874                        | 26.38               | 6,970                    |
| 1993                        | 466,785.22              | 227,464                      | 305,488                       | 161,297                        | 26.56               | 6,073                    |
| 1994                        | 792,962.74              | 374,992                      | 503,621                       | 289,342                        | 27.03               | 10,704                   |
| 1995                        | 622,089.58              | 284,917                      | 382,648                       | 239,442                        | 27.51               | 8,704                    |
| 1996                        | 198,130.69              | 88,168                       | 118,411                       | 79,720                         | 27.75               | 2,873                    |
| 1997                        | 699,923.63              | 300,407                      | 403,452                       | 296,472                        | 28.26               | 10,491                   |
| 1998                        | 222,831.42              | 92,497                       | 124,225                       | 98,606                         | 28.53               | 3,456                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.01 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1 |                         |                              |                               |                                |                     |                          |
| 1999                        | 366,799.47              | 146,867                      | 197,245                       | 169,554                        | 28.83               | 5,881                    |
| 2000                        | 649,263.69              | 248,798                      | 334,140                       | 315,124                        | 29.37               | 10,729                   |
| 2001                        | 256,125.14              | 94,100                       | 126,378                       | 129,747                        | 29.70               | 4,369                    |
| 2002                        | 732,002.98              | 258,104                      | 346,638                       | 385,365                        | 29.83               | 12,919                   |
| 2003                        | 825,888.85              | 277,086                      | 372,131                       | 453,758                        | 30.20               | 15,025                   |
| 2004                        | 614,030.77              | 195,999                      | 263,230                       | 350,801                        | 30.39               | 11,543                   |
| 2005                        | 909,737.31              | 274,832                      | 369,104                       | 540,633                        | 30.61               | 17,662                   |
| 2006                        | 895,621.42              | 254,536                      | 341,846                       | 553,775                        | 30.85               | 17,951                   |
| 2007                        | 575,498.33              | 152,795                      | 205,206                       | 370,292                        | 31.12               | 11,899                   |
| 2008                        | 894,556.48              | 220,955                      | 296,746                       | 597,810                        | 31.24               | 19,136                   |
| 2009                        | 976,120.96              | 223,044                      | 299,552                       | 676,569                        | 31.23               | 21,664                   |
| 2010                        | 332,533.51              | 69,400                       | 93,205                        | 239,329                        | 31.28               | 7,651                    |
| 2011                        | 1,349,272.98            | 253,393                      | 340,311                       | 1,008,962                      | 31.36               | 32,174                   |
| 2012                        | 532,604.00              | 88,892                       | 119,383                       | 413,221                        | 31.20               | 13,244                   |
| 2013                        | 1,227,121.56            | 177,810                      | 238,802                       | 988,320                        | 30.98               | 31,902                   |
| 2014                        | 793,119.82              | 96,761                       | 129,952                       | 663,168                        | 30.59               | 21,679                   |
| 2015                        | 1,729,648.53            | 169,160                      | 227,185                       | 1,502,464                      | 29.97               | 50,132                   |
| 2016                        | 1,105,142.96            | 79,791                       | 107,161                       | 997,982                        | 28.90               | 34,532                   |
| 2017                        | 5,504,865.58            | 242,214                      | 325,297                       | 5,179,569                      | 27.16               | 190,706                  |
| 2018                        | 289,567.05              | 4,517                        | 6,067                         | 283,500                        | 23.61               | 12,008                   |
|                             | 34,584,533.25           | 11,149,841                   | 14,958,918                    | 19,625,616                     |                     | 695,462                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.01

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 380.01 SERVICES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2 |                         |                              |                               |                                |                     |                          |
| 1960                        | 459,788.66              | 373,293                      | 459,789                       |                                |                     |                          |
| 1961                        | 513,844.83              | 413,327                      | 513,845                       |                                |                     |                          |
| 1962                        | 546,158.72              | 434,994                      | 546,159                       |                                |                     |                          |
| 1963                        | 614,664.29              | 484,687                      | 611,240                       | 3,424                          | 10.15               | 337                      |
| 1964                        | 622,830.41              | 486,069                      | 612,983                       | 9,847                          | 10.54               | 934                      |
| 1965                        | 687,593.09              | 530,739                      | 669,316                       | 18,277                         | 10.95               | 1,669                    |
| 1966                        | 718,108.42              | 548,003                      | 691,088                       | 27,020                         | 11.37               | 2,376                    |
| 1967                        | 791,766.43              | 597,126                      | 753,037                       | 38,729                         | 11.80               | 3,282                    |
| 1968                        | 1,053,503.14            | 784,860                      | 989,789                       | 63,714                         | 12.24               | 5,205                    |
| 1969                        | 1,114,525.91            | 819,868                      | 1,033,938                     | 80,588                         | 12.69               | 6,351                    |
| 1970                        | 1,316,008.86            | 955,199                      | 1,204,604                     | 111,405                        | 13.16               | 8,465                    |
| 1971                        | 1,430,401.23            | 1,023,924                    | 1,291,273                     | 139,128                        | 13.64               | 10,200                   |
| 1972                        | 1,536,975.13            | 1,084,520                    | 1,367,691                     | 169,284                        | 14.13               | 11,980                   |
| 1973                        | 1,566,942.52            | 1,089,354                    | 1,373,787                     | 193,156                        | 14.63               | 13,203                   |
| 1974                        | 1,683,851.33            | 1,152,394                    | 1,453,287                     | 230,564                        | 15.15               | 15,219                   |
| 1975                        | 1,650,740.07            | 1,111,493                    | 1,401,707                     | 249,033                        | 15.68               | 15,882                   |
| 1976                        | 1,790,001.77            | 1,185,124                    | 1,494,563                     | 295,439                        | 16.22               | 18,214                   |
| 1977                        | 2,480,379.52            | 1,613,785                    | 2,035,148                     | 445,232                        | 16.77               | 26,549                   |
| 1978                        | 3,075,087.27            | 1,964,212                    | 2,477,073                     | 598,014                        | 17.34               | 34,488                   |
| 1979                        | 3,393,621.34            | 2,127,393                    | 2,682,861                     | 710,760                        | 17.91               | 39,685                   |
| 1980                        | 2,243,545.89            | 1,378,838                    | 1,738,856                     | 504,690                        | 18.50               | 27,281                   |
| 1981                        | 3,028,807.17            | 1,823,584                    | 2,299,727                     | 729,080                        | 19.10               | 38,172                   |
| 1982                        | 2,614,018.80            | 1,540,650                    | 1,942,918                     | 671,101                        | 19.71               | 34,049                   |
| 1983                        | 2,445,658.92            | 1,620,738                    | 2,043,917                     | 401,742                        | 17.94               | 22,394                   |
| 1984                        | 2,746,405.35            | 1,787,361                    | 2,254,046                     | 492,359                        | 18.38               | 26,788                   |
| 1985                        | 2,861,530.49            | 1,826,801                    | 2,303,783                     | 557,747                        | 18.83               | 29,620                   |
| 1986                        | 3,178,040.69            | 1,978,013                    | 2,494,477                     | 683,564                        | 19.56               | 34,947                   |
| 1987                        | 3,434,523.36            | 2,092,999                    | 2,639,487                     | 795,036                        | 20.03               | 39,692                   |
| 1988                        | 3,814,345.83            | 2,272,969                    | 2,866,447                     | 947,899                        | 20.51               | 46,216                   |
| 1989                        | 3,931,193.03            | 2,288,347                    | 2,885,840                     | 1,045,353                      | 21.00               | 49,779                   |
| 1990                        | 4,022,574.75            | 2,284,018                    | 2,880,381                     | 1,142,194                      | 21.50               | 53,125                   |
| 1991                        | 4,733,419.71            | 2,605,274                    | 3,285,518                     | 1,447,902                      | 22.26               | 65,045                   |
| 1992                        | 5,177,351.89            | 2,772,472                    | 3,496,372                     | 1,680,980                      | 22.77               | 73,824                   |
| 1993                        | 5,582,887.47            | 2,904,218                    | 3,662,517                     | 1,920,370                      | 23.29               | 82,455                   |
| 1994                        | 6,923,603.47            | 3,492,266                    | 4,404,106                     | 2,519,497                      | 23.83               | 105,728                  |
| 1995                        | 7,530,786.52            | 3,676,530                    | 4,636,482                     | 2,894,305                      | 24.37               | 118,765                  |
| 1996                        | 6,943,576.89            | 3,275,285                    | 4,130,470                     | 2,813,107                      | 24.92               | 112,886                  |
| 1997                        | 6,189,249.70            | 2,814,871                    | 3,549,841                     | 2,639,409                      | 25.48               | 103,587                  |
| 1998                        | 4,974,423.38            | 2,175,813                    | 2,743,923                     | 2,230,500                      | 26.05               | 85,624                   |
| 1999                        | 4,721,534.12            | 1,981,156                    | 2,498,441                     | 2,223,093                      | 26.62               | 83,512                   |
| 2000                        | 3,787,875.39            | 1,520,832                    | 1,917,925                     | 1,869,950                      | 27.20               | 68,748                   |
| 2001                        | 3,785,533.34            | 1,449,859                    | 1,828,421                     | 1,957,112                      | 27.79               | 70,425                   |
| 2002                        | 4,313,583.03            | 1,577,046                    | 1,988,817                     | 2,324,766                      | 28.20               | 82,439                   |
| 2003                        | 5,072,563.83            | 1,756,122                    | 2,214,650                     | 2,857,914                      | 28.80               | 99,233                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 380.01 SERVICES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R2                                  |                         |                              |                               |                                |                     |                          |
| 2004   | 7,022,968.63            | 2,291,595                    | 2,889,937                     | 4,133,032                      | 29.42               | 140,484                  |
| 2005   | 6,083,436.32            | 1,870,048                    | 2,358,322                     | 3,725,114                      | 29.85               | 124,794                  |
| 2006   | 5,385,749.11            | 1,543,556                    | 1,946,583                     | 3,439,166                      | 30.49               | 112,797                  |
| 2007   | 4,392,792.06            | 1,171,118                    | 1,476,900                     | 2,915,892                      | 30.95               | 94,213                   |
| 2008   | 4,702,314.93            | 1,156,769                    | 1,458,804                     | 3,243,511                      | 31.42               | 103,231                  |
| 2009   | 4,520,945.80            | 1,016,309                    | 1,281,670                     | 3,239,276                      | 31.90               | 101,545                  |
| 2010   | 5,822,612.69            | 1,181,990                    | 1,490,611                     | 4,332,002                      | 32.40               | 133,704                  |
| 2011   | 6,390,633.28            | 1,153,509                    | 1,454,693                     | 4,935,940                      | 32.91               | 149,983                  |
| 2012   | 13,194,816.55           | 2,086,100                    | 2,630,786                     | 10,564,031                     | 33.28               | 317,429                  |
| 2013   | 6,814,048.66            | 922,622                      | 1,163,521                     | 5,650,528                      | 33.51               | 168,622                  |
| 2014   | 8,144,420.23            | 910,546                      | 1,148,292                     | 6,996,128                      | 33.77               | 207,170                  |
| 2015   | 9,231,731.82            | 806,853                      | 1,017,524                     | 8,214,208                      | 33.93               | 242,093                  |
| 2016   | 11,082,904.06           | 690,465                      | 870,748                       | 10,212,156                     | 33.85               | 301,689                  |
| 2017   | 11,022,883.64           | 399,028                      | 503,215                       | 10,519,669                     | 33.23               | 316,571                  |
| 2018   | 14,242,957.09           | 168,067                      | 211,950                       | 14,031,007                     | 31.37               | 447,275                  |
|  | 249,159,040.83          | 89,045,001                   | 112,274,096                   | 136,884,945                    |                     | 4,729,973                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 28.9 1.90                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.01 METERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 |                         |                              |                               |                                |                     |                          |
| 1928                          | 42.99                   | 43                           | 43                            |                                |                     |                          |
| 1949                          | 124.51                  | 125                          | 125                           |                                |                     |                          |
| 1950                          | 107.47                  | 107                          | 107                           |                                |                     |                          |
| 1953                          | 971.99                  | 972                          | 972                           |                                |                     |                          |
| 1954                          | 40.00                   | 40                           | 40                            |                                |                     |                          |
| 1955                          | 3,514.35                | 3,514                        | 3,514                         |                                |                     |                          |
| 1956                          | 6,576.96                | 6,577                        | 6,577                         |                                |                     |                          |
| 1957                          | 22,050.94               | 22,051                       | 22,051                        |                                |                     |                          |
| 1958                          | 20,507.42               | 20,507                       | 20,507                        |                                |                     |                          |
| 1959                          | 17,875.70               | 17,709                       | 17,140                        | 736                            | 0.28                | 736                      |
| 1960                          | 12,365.05               | 12,105                       | 11,716                        | 649                            | 0.63                | 649                      |
| 1961                          | 3,071.56                | 2,971                        | 2,875                         | 197                            | 0.98                | 197                      |
| 1962                          | 44,607.81               | 42,645                       | 41,274                        | 3,334                          | 1.32                | 2,526                    |
| 1963                          | 55,609.46               | 52,533                       | 50,844                        | 4,765                          | 1.66                | 2,870                    |
| 1964                          | 12,511.65               | 11,677                       | 11,301                        | 1,211                          | 2.00                | 606                      |
| 1965                          | 16,231.55               | 14,965                       | 14,484                        | 1,748                          | 2.34                | 747                      |
| 1966                          | 760.74                  | 693                          | 671                           | 90                             | 2.67                | 34                       |
| 1968                          | 28,605.56               | 25,421                       | 24,604                        | 4,002                          | 3.34                | 1,198                    |
| 1969                          | 61,157.49               | 53,655                       | 51,930                        | 9,227                          | 3.68                | 2,507                    |
| 1970                          | 18,205.66               | 15,772                       | 15,265                        | 2,941                          | 4.01                | 733                      |
| 1971                          | 63,038.67               | 53,898                       | 52,165                        | 10,874                         | 4.35                | 2,500                    |
| 1972                          | 70,346.43               | 59,349                       | 57,440                        | 12,906                         | 4.69                | 2,752                    |
| 1973                          | 79,779.74               | 66,403                       | 64,268                        | 15,512                         | 5.03                | 3,084                    |
| 1974                          | 138,487.39              | 113,652                      | 109,997                       | 28,490                         | 5.38                | 5,296                    |
| 1975                          | 166,561.11              | 134,748                      | 130,415                       | 36,146                         | 5.73                | 6,308                    |
| 1976                          | 144,497.55              | 115,212                      | 111,507                       | 32,991                         | 6.08                | 5,426                    |
| 1977                          | 135,626.55              | 106,558                      | 103,131                       | 32,496                         | 6.43                | 5,054                    |
| 1978                          | 203,588.55              | 157,510                      | 152,445                       | 51,144                         | 6.79                | 7,532                    |
| 1979                          | 69,855.62               | 53,207                       | 51,496                        | 18,360                         | 7.15                | 2,568                    |
| 1980                          | 244,666.41              | 183,336                      | 177,440                       | 67,226                         | 7.52                | 8,940                    |
| 1981                          | 138,546.89              | 102,109                      | 98,825                        | 39,722                         | 7.89                | 5,034                    |
| 1982                          | 156,042.06              | 113,026                      | 109,391                       | 46,651                         | 8.27                | 5,641                    |
| 1983                          | 25,565.10               | 20,907                       | 20,235                        | 5,330                          | 7.85                | 679                      |
| 1984                          | 31,863.76               | 25,755                       | 24,927                        | 6,937                          | 8.12                | 854                      |
| 1985                          | 74,992.49               | 59,597                       | 57,680                        | 17,312                         | 8.59                | 2,015                    |
| 1986                          | 333,834.62              | 261,626                      | 253,213                       | 80,622                         | 8.90                | 9,059                    |
| 1987                          | 691,853.94              | 534,042                      | 516,868                       | 174,986                        | 9.23                | 18,958                   |
| 1988                          | 676,282.86              | 515,530                      | 498,952                       | 177,331                        | 9.43                | 18,805                   |
| 1989                          | 427,982.20              | 320,473                      | 310,167                       | 117,815                        | 9.81                | 12,010                   |
| 1990                          | 399,015.20              | 293,077                      | 283,652                       | 115,363                        | 10.21               | 11,299                   |
| 1991                          | 275,816.32              | 199,167                      | 192,762                       | 83,054                         | 10.49               | 7,917                    |
| 1992                          | 397,884.84              | 282,021                      | 272,952                       | 124,933                        | 10.79               | 11,579                   |
| 1993                          | 776,298.34              | 539,062                      | 521,727                       | 254,571                        | 11.11               | 22,914                   |
| 1994                          | 378,615.03              | 257,080                      | 248,813                       | 129,802                        | 11.46               | 11,327                   |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.01 METERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-S0.5 |                         |                              |                               |                                |                     |                          |
| 1995                          | 392,590.09              | 260,130                      | 251,765                       | 140,825                        | 11.84               | 11,894                   |
| 1996                          | 387,208.14              | 250,717                      | 242,655                       | 144,553                        | 12.11               | 11,937                   |
| 1997                          | 414,666.26              | 260,825                      | 252,437                       | 162,229                        | 12.53               | 12,947                   |
| 1998                          | 153,074.95              | 93,621                       | 90,610                        | 62,465                         | 12.86               | 4,857                    |
| 1999                          | 439,557.25              | 260,613                      | 252,232                       | 187,325                        | 13.22               | 14,170                   |
| 2000                          | 262,722.21              | 150,540                      | 145,699                       | 117,023                        | 13.60               | 8,605                    |
| 2001                          | 296,124.90              | 163,964                      | 158,691                       | 137,434                        | 13.90               | 9,887                    |
| 2002                          | 561,463.43              | 298,362                      | 288,767                       | 272,696                        | 14.33               | 19,030                   |
| 2003                          | 575,221.03              | 293,018                      | 283,595                       | 291,626                        | 14.69               | 19,852                   |
| 2004                          | 457,280.59              | 222,193                      | 215,048                       | 242,233                        | 15.08               | 16,063                   |
| 2005                          | 736,299.24              | 340,465                      | 329,516                       | 406,783                        | 15.40               | 26,414                   |
| 2006                          | 1,272,292.35            | 554,847                      | 537,005                       | 735,287                        | 15.84               | 46,420                   |
| 2007                          | 1,042,758.95            | 427,010                      | 413,278                       | 629,481                        | 16.22               | 38,809                   |
| 2008                          | 1,894,163.08            | 722,244                      | 699,018                       | 1,195,145                      | 16.63               | 71,867                   |
| 2009                          | 2,205,580.95            | 777,247                      | 752,253                       | 1,453,328                      | 17.00               | 85,490                   |
| 2010                          | 1,927,632.59            | 620,312                      | 600,364                       | 1,327,269                      | 17.39               | 76,324                   |
| 2011                          | 1,083,777.19            | 313,537                      | 303,455                       | 780,322                        | 17.81               | 43,814                   |
| 2012                          | 2,379,697.88            | 608,251                      | 588,691                       | 1,791,007                      | 18.20               | 98,407                   |
| 2013                          | 1,361,774.10            | 299,590                      | 289,956                       | 1,071,818                      | 18.62               | 57,563                   |
| 2014                          | 1,414,044.62            | 257,780                      | 249,490                       | 1,164,555                      | 19.06               | 61,099                   |
| 2015                          | 1,867,586.14            | 267,625                      | 259,019                       | 1,608,567                      | 19.43               | 82,788                   |
| 2016                          | 5,196,128.30            | 529,485                      | 512,458                       | 4,683,670                      | 19.83               | 236,191                  |
| 2017                          | 9,154,614.86            | 532,799                      | 515,666                       | 8,638,949                      | 20.21               | 427,459                  |
| 2018                          | 8,702,999.26            | 156,654                      | 151,617                       | 8,551,383                      | 20.46               | 417,956                  |
|                               | 50,605,238.89           | 13,533,256                   | 13,099,793                    | 37,505,446                     |                     | 2,100,197                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 4.15

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 382.01 METER INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 |                         |                              |                               |                                |                     |                          |
| 1959                          | 31.72                   | 28                           | 32                            |                                |                     |                          |
| 1968                          | 8,384.17                | 6,780                        | 7,754                         | 630                            | 8.61                | 73                       |
| 1969                          | 37,545.63               | 30,053                       | 34,372                        | 3,174                          | 8.98                | 353                      |
| 1970                          | 31,618.05               | 25,041                       | 28,640                        | 2,978                          | 9.36                | 318                      |
| 1971                          | 30,615.54               | 23,969                       | 27,414                        | 3,202                          | 9.77                | 328                      |
| 1972                          | 54,105.62               | 41,854                       | 47,869                        | 6,237                          | 10.19               | 612                      |
| 1973                          | 41,003.06               | 31,308                       | 35,807                        | 5,196                          | 10.64               | 488                      |
| 1974                          | 18,255.69               | 13,753                       | 15,730                        | 2,526                          | 11.10               | 228                      |
| 1975                          | 4,414.22                | 3,277                        | 3,748                         | 666                            | 11.59               | 57                       |
| 1976                          | 122,414.77              | 89,526                       | 102,392                       | 20,023                         | 12.09               | 1,656                    |
| 1977                          | 350,385.65              | 252,201                      | 288,446                       | 61,940                         | 12.61               | 4,912                    |
| 1978                          | 594,081.49              | 420,479                      | 480,909                       | 113,172                        | 13.15               | 8,606                    |
| 1979                          | 641,945.09              | 446,364                      | 510,514                       | 131,431                        | 13.71               | 9,587                    |
| 1980                          | 424,212.40              | 289,597                      | 331,217                       | 92,995                         | 14.28               | 6,512                    |
| 1981                          | 619,271.17              | 414,639                      | 474,229                       | 145,042                        | 14.87               | 9,754                    |
| 1982                          | 769,128.30              | 504,548                      | 577,060                       | 192,068                        | 15.48               | 12,407                   |
| 1983                          | 617,342.97              | 437,387                      | 500,247                       | 117,096                        | 14.50               | 8,076                    |
| 1984                          | 617,845.05              | 429,588                      | 491,327                       | 126,518                        | 15.01               | 8,429                    |
| 1985                          | 689,132.64              | 469,713                      | 537,219                       | 151,914                        | 15.53               | 9,782                    |
| 1986                          | 738,902.64              | 493,291                      | 564,185                       | 174,718                        | 16.06               | 10,879                   |
| 1987                          | 798,920.16              | 521,775                      | 596,763                       | 202,157                        | 16.60               | 12,178                   |
| 1988                          | 935,477.57              | 597,115                      | 682,930                       | 252,548                        | 17.14               | 14,734                   |
| 1989                          | 994,298.45              | 616,564                      | 705,174                       | 289,124                        | 17.92               | 16,134                   |
| 1990                          | 1,095,320.29            | 662,231                      | 757,405                       | 337,915                        | 18.48               | 18,285                   |
| 1991                          | 1,115,807.31            | 656,764                      | 751,152                       | 364,655                        | 19.05               | 19,142                   |
| 1992                          | 1,230,730.01            | 704,224                      | 805,433                       | 425,297                        | 19.62               | 21,677                   |
| 1993                          | 1,122,205.81            | 623,385                      | 712,976                       | 409,230                        | 20.20               | 20,259                   |
| 1994                          | 1,357,061.99            | 730,642                      | 835,647                       | 521,415                        | 20.79               | 25,080                   |
| 1995                          | 1,316,500.40            | 685,633                      | 784,170                       | 532,330                        | 21.39               | 24,887                   |
| 1996                          | 1,564,995.08            | 783,437                      | 896,030                       | 668,965                        | 22.20               | 30,134                   |
| 1997                          | 1,590,428.07            | 767,223                      | 877,486                       | 712,942                        | 22.80               | 31,269                   |
| 1998                          | 1,164,304.43            | 539,888                      | 617,479                       | 546,825                        | 23.42               | 23,349                   |
| 1999                          | 1,180,763.71            | 525,086                      | 600,549                       | 580,215                        | 24.04               | 24,135                   |
| 2000                          | 1,309,390.41            | 556,753                      | 636,768                       | 672,622                        | 24.67               | 27,265                   |
| 2001                          | 1,452,538.15            | 588,859                      | 673,488                       | 779,050                        | 25.30               | 30,792                   |
| 2002                          | 2,348,903.71            | 904,563                      | 1,034,564                     | 1,314,340                      | 25.95               | 50,649                   |
| 2003                          | 1,808,765.75            | 659,295                      | 754,046                       | 1,054,720                      | 26.59               | 39,666                   |
| 2004                          | 1,920,240.81            | 659,411                      | 754,179                       | 1,166,062                      | 27.24               | 42,807                   |
| 2005                          | 2,371,420.92            | 763,598                      | 873,340                       | 1,498,081                      | 27.90               | 53,695                   |
| 2006                          | 2,054,667.61            | 616,606                      | 705,222                       | 1,349,446                      | 28.57               | 47,233                   |
| 2007                          | 2,061,970.85            | 573,022                      | 655,375                       | 1,406,596                      | 29.23               | 48,122                   |
| 2008                          | 2,441,235.90            | 623,003                      | 712,539                       | 1,728,697                      | 29.91               | 57,797                   |
| 2009                          | 2,279,097.15            | 529,206                      | 605,261                       | 1,673,836                      | 30.59               | 54,718                   |
| 2010                          | 2,622,618.16            | 547,340                      | 626,002                       | 1,996,616                      | 31.28               | 63,830                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 382.01 METER INSTALLATIONS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5                                |                         |                              |                               |                                |                     |                          |
| 2011   | 1,669,366.13            | 309,834                      | 354,362                       | 1,315,004                      | 31.81               | 41,339                   |
| 2012   | 1,647,937.29            | 266,801                      | 305,145                       | 1,342,792                      | 32.36               | 41,495                   |
| 2013   | 1,562,327.83            | 214,976                      | 245,871                       | 1,316,457                      | 32.92               | 39,990                   |
| 2014   | 1,522,777.52            | 171,465                      | 196,107                       | 1,326,671                      | 33.49               | 39,614                   |
| 2015   | 1,662,700.99            | 145,320                      | 166,205                       | 1,496,496                      | 33.93               | 44,105                   |
| 2016   | 1,789,061.99            | 110,743                      | 126,659                       | 1,662,403                      | 34.11               | 48,737                   |
| 2017   | 1,754,554.05            | 62,111                       | 71,037                        | 1,683,517                      | 34.08               | 49,399                   |
| 2018   | 1,226,657.63            | 13,739                       | 15,714                        | 1,210,944                      | 33.07               | 36,618                   |
|  | 57,383,682.00           | 21,154,008                   | 24,194,189                    | 33,189,493                     |                     | 1,232,191                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 26.9 2.15                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 385.01 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01 |                         |                              |                               |                                |                     |                          |
| 1888                        | 92.52                   | 93                           | 93                            |                                |                     |                          |
| 1903                        | 19.22                   | 19                           | 19                            |                                |                     |                          |
| 1917                        | 22.69                   | 23                           | 23                            |                                |                     |                          |
| 1923                        | 918.85                  | 875                          | 919                           |                                |                     |                          |
| 1925                        | 295.44                  | 275                          | 295                           |                                |                     |                          |
| 1926                        | 114.66                  | 106                          | 115                           |                                |                     |                          |
| 1927                        | 124.42                  | 114                          | 124                           |                                |                     |                          |
| 1928                        | 41.98                   | 38                           | 42                            |                                |                     |                          |
| 1930                        | 75.73                   | 67                           | 76                            |                                |                     |                          |
| 1934                        | 139.64                  | 118                          | 140                           |                                |                     |                          |
| 1936                        | 72.28                   | 59                           | 72                            |                                |                     |                          |
| 1937                        | 101.94                  | 83                           | 102                           |                                |                     |                          |
| 1942                        | 1,110.62                | 847                          | 1,111                         |                                |                     |                          |
| 1943                        | 2,526.32                | 1,901                        | 2,526                         |                                |                     |                          |
| 1945                        | 646.39                  | 473                          | 646                           |                                |                     |                          |
| 1946                        | 321.44                  | 232                          | 321                           |                                |                     |                          |
| 1947                        | 427.32                  | 304                          | 427                           |                                |                     |                          |
| 1948                        | 2,375.64                | 1,669                        | 2,345                         | 31                             | 14.88               | 2                        |
| 1949                        | 2,998.41                | 2,076                        | 2,917                         | 81                             | 15.38               | 5                        |
| 1950                        | 1,563.52                | 1,067                        | 1,499                         | 65                             | 15.88               | 4                        |
| 1951                        | 1,241.61                | 835                          | 1,173                         | 69                             | 16.38               | 4                        |
| 1952                        | 8,374.82                | 5,547                        | 7,793                         | 582                            | 16.88               | 34                       |
| 1953                        | 10,429.71               | 6,804                        | 9,560                         | 870                            | 17.38               | 50                       |
| 1954                        | 13,547.54               | 8,703                        | 12,228                        | 1,320                          | 17.88               | 74                       |
| 1955                        | 19,329.51               | 12,224                       | 17,175                        | 2,155                          | 18.38               | 117                      |
| 1956                        | 29,742.65               | 18,512                       | 26,009                        | 3,734                          | 18.88               | 198                      |
| 1957                        | 26,960.52               | 16,511                       | 23,198                        | 3,763                          | 19.38               | 194                      |
| 1958                        | 15,625.36               | 9,413                        | 13,225                        | 2,400                          | 19.88               | 121                      |
| 1959                        | 31,026.34               | 18,380                       | 25,824                        | 5,202                          | 20.38               | 255                      |
| 1960                        | 18,940.75               | 11,031                       | 15,498                        | 3,443                          | 20.88               | 165                      |
| 1961                        | 15,613.91               | 8,937                        | 12,556                        | 3,058                          | 21.38               | 143                      |
| 1962                        | 29,840.67               | 16,782                       | 23,578                        | 6,263                          | 21.88               | 286                      |
| 1963                        | 15,940.91               | 8,806                        | 12,372                        | 3,569                          | 22.38               | 159                      |
| 1964                        | 14,691.75               | 7,969                        | 11,196                        | 3,496                          | 22.88               | 153                      |
| 1965                        | 24,013.96               | 12,785                       | 17,963                        | 6,051                          | 23.38               | 259                      |
| 1966                        | 34,192.57               | 17,862                       | 25,096                        | 9,097                          | 23.88               | 381                      |
| 1967                        | 19,753.80               | 10,122                       | 14,221                        | 5,533                          | 24.38               | 227                      |
| 1968                        | 29,182.63               | 14,661                       | 20,598                        | 8,585                          | 24.88               | 345                      |
| 1969                        | 35,414.77               | 17,438                       | 24,500                        | 10,915                         | 25.38               | 430                      |
| 1970                        | 32,199.53               | 15,533                       | 21,824                        | 10,376                         | 25.88               | 401                      |
| 1971                        | 66,395.01               | 31,365                       | 44,067                        | 22,328                         | 26.38               | 846                      |
| 1972                        | 41,849.41               | 19,351                       | 27,188                        | 14,661                         | 26.88               | 545                      |
| 1973                        | 49,972.88               | 22,608                       | 31,764                        | 18,209                         | 27.38               | 665                      |
| 1974                        | 5,431.33                | 2,403                        | 3,376                         | 2,055                          | 27.88               | 74                       |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 385.01 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01 |                         |                              |                               |                                |                     |                          |
| 1975                        | 15,860.09               | 6,858                        | 9,635                         | 6,225                          | 28.38               | 219                      |
| 1976                        | 34,883.05               | 14,735                       | 20,702                        | 14,181                         | 28.88               | 491                      |
| 1977                        | 12,500.21               | 5,155                        | 7,243                         | 5,257                          | 29.38               | 179                      |
| 1978                        | 10,964.97               | 4,412                        | 6,199                         | 4,766                          | 29.88               | 160                      |
| 1979                        | 117,620.29              | 46,154                       | 64,846                        | 52,774                         | 30.38               | 1,737                    |
| 1980                        | 103,140.31              | 39,441                       | 55,414                        | 47,726                         | 30.88               | 1,546                    |
| 1981                        | 124,354.37              | 46,310                       | 65,065                        | 59,289                         | 31.38               | 1,889                    |
| 1982                        | 164,023.81              | 59,442                       | 83,515                        | 80,509                         | 31.88               | 2,525                    |
| 1983                        | 64,112.46               | 36,384                       | 51,119                        | 12,993                         | 26.86               | 484                      |
| 1984                        | 67,732.91               | 37,815                       | 53,129                        | 14,604                         | 27.10               | 539                      |
| 1985                        | 130,420.35              | 71,549                       | 100,525                       | 29,895                         | 27.36               | 1,093                    |
| 1986                        | 342,510.23              | 184,476                      | 259,186                       | 83,324                         | 27.63               | 3,016                    |
| 1987                        | 152,175.62              | 80,364                       | 112,910                       | 39,266                         | 27.92               | 1,406                    |
| 1988                        | 453,561.20              | 234,627                      | 329,647                       | 123,914                        | 28.23               | 4,389                    |
| 1989                        | 438,415.68              | 223,154                      | 313,528                       | 124,888                        | 28.22               | 4,426                    |
| 1990                        | 228,189.12              | 113,456                      | 159,404                       | 68,785                         | 28.57               | 2,408                    |
| 1991                        | 426,459.56              | 208,027                      | 292,275                       | 134,185                        | 28.61               | 4,690                    |
| 1992                        | 103,844.11              | 49,336                       | 69,316                        | 34,528                         | 29.00               | 1,191                    |
| 1993                        | 80,274.54               | 37,296                       | 52,400                        | 27,875                         | 29.10               | 958                      |
| 1994                        | 136,343.81              | 61,832                       | 86,873                        | 49,471                         | 29.22               | 1,693                    |
| 1995                        | 165,019.31              | 72,906                       | 102,432                       | 62,587                         | 29.38               | 2,130                    |
| 1996                        | 142,445.46              | 61,166                       | 85,937                        | 56,508                         | 29.56               | 1,912                    |
| 1997                        | 160,731.65              | 67,282                       | 94,530                        | 66,202                         | 29.51               | 2,243                    |
| 1998                        | 51,368.10               | 20,804                       | 29,229                        | 22,139                         | 29.75               | 744                      |
| 1999                        | 116,727.15              | 45,839                       | 64,403                        | 52,324                         | 29.77               | 1,758                    |
| 2000                        | 156,744.49              | 59,500                       | 83,597                        | 73,147                         | 29.83               | 2,452                    |
| 2001                        | 97,019.22               | 35,480                       | 49,849                        | 47,170                         | 29.92               | 1,577                    |
| 2002                        | 126,306.03              | 44,536                       | 62,572                        | 63,734                         | 29.83               | 2,137                    |
| 2003                        | 197,524.98              | 66,882                       | 93,968                        | 103,557                        | 29.79               | 3,476                    |
| 2004                        | 189,140.60              | 61,187                       | 85,967                        | 103,174                        | 29.80               | 3,462                    |
| 2006                        | 21,962.54               | 6,431                        | 9,035                         | 12,928                         | 29.59               | 437                      |
| 2007                        | 144,559.05              | 40,014                       | 56,219                        | 88,340                         | 29.40               | 3,005                    |
| 2008                        | 45,224.21               | 11,776                       | 16,545                        | 28,679                         | 29.12               | 985                      |
| 2010                        | 1,291.73                | 290                          | 407                           | 885                            | 28.51               | 31                       |
| 2011                        | 27,034.06               | 5,547                        | 7,793                         | 19,241                         | 28.08               | 685                      |
| 2012                        | 483,144.02              | 89,382                       | 125,581                       | 357,563                        | 27.53               | 12,988                   |
| 2013                        | 1,056,599.74            | 172,543                      | 242,420                       | 814,180                        | 26.90               | 30,267                   |
| 2014                        | 145,107.02              | 20,344                       | 28,583                        | 116,524                        | 26.05               | 4,473                    |
| 2015                        | 343,227.07              | 39,608                       | 55,649                        | 287,578                        | 24.92               | 11,540                   |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 385.01 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-01                                  |                         |                              |                               |                                |                     |                          |
| 2016   | 603,738.42              | 53,008                       | 74,476                        | 529,262                        | 23.39               | 22,628                   |
| 2017   | 1,453,450.53            | 81,539                       | 114,561                       | 1,338,890                      | 21.02               | 63,696                   |
| 2018   | 152,108.50              | 3,255                        | 4,573                         | 147,536                        | 17.14               | 8,608                    |
|  | 9,691,561.54            | 2,945,163                    | 4,137,051                     | 5,554,511                      |                     | 222,410                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 25.0 2.29                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 386.01 OTHER PROPERTY ON CUSTOMER PREMISES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-S2.5                                |                         |                              |                               |                                |                     |                          |
| 1997   | 53,681.30               | 45,742                       | 51,132                        | 2,549                          | 3.69                | 691                      |
| 1998   | 24,038.51               | 20,055                       | 22,418                        | 1,621                          | 4.02                | 403                      |
|  | 77,719.81               | 65,797                       | 73,550                        | 4,170                          |                     | 1,094                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.8 1.41                 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 387.01 OTHER EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 28-R1.5 |                         |                              |                               |                                |                     |                          |
| 1979                          | 34,029.71               | 28,220                       | 29,904                        | 4,126                          | 4.78                | 863                      |
| 1980                          | 121,232.70              | 99,237                       | 105,157                       | 16,076                         | 5.08                | 3,165                    |
| 1981                          | 87,455.26               | 70,589                       | 74,800                        | 12,655                         | 5.40                | 2,344                    |
| 1982                          | 114,523.21              | 91,087                       | 96,521                        | 18,002                         | 5.73                | 3,142                    |
| 1983                          | 89,350.63               | 77,163                       | 81,766                        | 7,585                          | 5.57                | 1,362                    |
| 1984                          | 151,894.22              | 129,535                      | 137,263                       | 14,631                         | 5.91                | 2,476                    |
| 1985                          | 124,503.87              | 104,733                      | 110,981                       | 13,523                         | 6.28                | 2,153                    |
| 1986                          | 123,889.79              | 103,076                      | 109,225                       | 14,665                         | 6.51                | 2,253                    |
| 1987                          | 1,657.11                | 1,357                        | 1,438                         | 219                            | 6.92                | 32                       |
| 1990                          | 37.80                   | 29                           | 31                            | 7                              | 7.98                | 1                        |
| 1996                          | 2,276.16                | 1,545                        | 1,637                         | 639                            | 10.54               | 61                       |
| 1997                          | 240,175.50              | 158,228                      | 167,668                       | 72,508                         | 11.01               | 6,586                    |
| 1998                          | 291,319.17              | 186,415                      | 197,536                       | 93,783                         | 11.40               | 8,227                    |
| 1999                          | 275,471.62              | 170,214                      | 180,369                       | 95,103                         | 11.90               | 7,992                    |
| 2000                          | 198,953.28              | 118,735                      | 125,819                       | 73,134                         | 12.33               | 5,931                    |
| 2001                          | 127,844.20              | 73,216                       | 77,584                        | 50,260                         | 12.87               | 3,905                    |
| 2002                          | 72,392.13               | 39,758                       | 42,130                        | 30,262                         | 13.34               | 2,269                    |
| 2003                          | 46,981.59               | 24,647                       | 26,117                        | 20,865                         | 13.82               | 1,510                    |
| 2004                          | 82,425.29               | 41,114                       | 43,567                        | 38,858                         | 14.32               | 2,714                    |
| 2005                          | 106,411.95              | 50,195                       | 53,190                        | 53,222                         | 14.84               | 3,586                    |
| 2006                          | 228,496.48              | 101,612                      | 107,674                       | 120,822                        | 15.30               | 7,897                    |
| 2007                          | 172,643.52              | 71,854                       | 76,141                        | 96,503                         | 15.78               | 6,116                    |
| 2008                          | 109,025.87              | 42,237                       | 44,757                        | 64,269                         | 16.21               | 3,965                    |
| 2010                          | 123,227.17              | 40,160                       | 42,556                        | 80,671                         | 17.07               | 4,726                    |
| 2011                          | 401,850.84              | 117,983                      | 125,022                       | 276,829                        | 17.44               | 15,873                   |
| 2012                          | 234,211.62              | 60,895                       | 64,528                        | 169,684                        | 17.79               | 9,538                    |
| 2013                          | 61,258.09               | 13,765                       | 14,586                        | 46,672                         | 18.11               | 2,577                    |
| 2014                          | 391,208.07              | 73,664                       | 78,059                        | 313,149                        | 18.32               | 17,093                   |
| 2015                          | 1,116,820.83            | 167,746                      | 177,753                       | 939,068                        | 18.39               | 51,064                   |
| 2016                          | 598,812.20              | 65,630                       | 69,545                        | 529,267                        | 18.28               | 28,953                   |
| 2017                          | 2,050,544.94            | 135,131                      | 143,192                       | 1,907,353                      | 17.72               | 107,638                  |
| 2018                          | 463,705.36              | 10,526                       | 11,154                        | 452,551                        | 16.13               | 28,056                   |
|                               | 8,244,630.18            | 2,470,296                    | 2,617,670                     | 5,626,960                      |                     | 344,068                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 4.17



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 389.03 RIGHTS-OF-WAY - COMMUNICATION

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 |                         |                              |                               |                                |                     |                          |
| 1895                        | 221.00                  | 221                          | 221                           |                                |                     |                          |
| 1896                        | 578.00                  | 578                          | 578                           |                                |                     |                          |
| 1897                        | 265.80                  | 266                          | 266                           |                                |                     |                          |
| 1898                        | 123.55                  | 124                          | 124                           |                                |                     |                          |
| 1899                        | 219.60                  | 220                          | 220                           |                                |                     |                          |
| 1900                        | 78.67                   | 79                           | 79                            |                                |                     |                          |
| 1901                        | 30.35                   | 30                           | 30                            |                                |                     |                          |
| 1902                        | 9.85                    | 10                           | 10                            |                                |                     |                          |
| 1903                        | 329.46                  | 326                          | 329                           |                                |                     |                          |
| 1904                        | 105.00                  | 104                          | 105                           |                                |                     |                          |
| 1905                        | 127.00                  | 125                          | 127                           |                                |                     |                          |
| 1907                        | 515.26                  | 503                          | 515                           |                                |                     |                          |
| 1908                        | 1.22                    | 1                            | 1                             |                                |                     |                          |
| 1909                        | 5.00                    | 5                            | 5                             |                                |                     |                          |
| 1914                        | 145.00                  | 138                          | 145                           |                                |                     |                          |
| 1916                        | 214.38                  | 202                          | 214                           |                                |                     |                          |
| 1917                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1919                        | 20.00                   | 19                           | 20                            |                                |                     |                          |
| 1920                        | 210.00                  | 195                          | 210                           |                                |                     |                          |
| 1923                        | 337.00                  | 310                          | 337                           |                                |                     |                          |
| 1924                        | 989.12                  | 905                          | 989                           |                                |                     |                          |
| 1925                        | 257.57                  | 235                          | 258                           |                                |                     |                          |
| 1926                        | 32.00                   | 29                           | 32                            |                                |                     |                          |
| 1927                        | 101.50                  | 92                           | 102                           |                                |                     |                          |
| 1928                        | 38.20                   | 34                           | 38                            |                                |                     |                          |
| 1930                        | 40.93                   | 37                           | 41                            |                                |                     |                          |
| 1932                        | 25.00                   | 22                           | 25                            |                                |                     |                          |
| 1935                        | 6.60                    | 6                            | 7                             |                                |                     |                          |
| 1936                        | 23.00                   | 20                           | 23                            |                                |                     |                          |
| 1937                        | 22.70                   | 20                           | 23                            |                                |                     |                          |
| 1940                        | 94.65                   | 80                           | 95                            |                                |                     |                          |
| 1941                        | 77.12                   | 65                           | 77                            |                                |                     |                          |
| 1942                        | 91.94                   | 77                           | 92                            |                                |                     |                          |
| 1944                        | 457.06                  | 377                          | 457                           |                                |                     |                          |
| 1945                        | 31.80                   | 26                           | 32                            |                                |                     |                          |
| 1946                        | 58.28                   | 47                           | 58                            |                                |                     |                          |
| 1948                        | 15.96                   | 13                           | 16                            |                                |                     |                          |
| 1949                        | 75.63                   | 60                           | 76                            |                                |                     |                          |
| 1952                        | 23.18                   | 18                           | 23                            |                                |                     |                          |
| 1953                        | 38.67                   | 30                           | 38                            | 1                              | 16.51               |                          |
| 1954                        | 53.96                   | 41                           | 52                            | 2                              | 17.05               |                          |
| 1956                        | 66.74                   | 49                           | 63                            | 4                              | 18.17               |                          |
| 1958                        | 3,687.85                | 2,669                        | 3,411                         | 277                            | 19.34               | 14                       |
| 1959                        | 510.95                  | 365                          | 467                           | 44                             | 19.95               | 2                        |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 389.03 RIGHTS-OF-WAY - COMMUNICATION

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 |                         |                              |                               |                                |                     |                          |
| 1960                        | 560.48                  | 396                          | 506                           | 54                             | 20.56               | 3                        |
| 1961                        | 147.59                  | 103                          | 132                           | 16                             | 21.19               | 1                        |
| 1962                        | 74.23                   | 51                           | 65                            | 9                              | 21.83               |                          |
| 1963                        | 72.31                   | 49                           | 63                            | 9                              | 22.48               |                          |
| 1964                        | 42.01                   | 28                           | 36                            | 6                              | 23.14               |                          |
| 1973                        | 263.19                  | 152                          | 194                           | 69                             | 29.54               | 2                        |
| 1981                        | 13,199.19               | 6,447                        | 8,240                         | 4,959                          | 35.81               | 138                      |
| 1983                        | 6,670.47                | 3,433                        | 4,387                         | 2,283                          | 33.25               | 69                       |
| 1984                        | 1,771.57                | 892                          | 1,140                         | 632                            | 33.78               | 19                       |
|                             | 33,158.59               | 20,325                       | 24,795                        | 8,364                          |                     | 248                      |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7 0.75

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.05 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| 1905                          | 218.00                  | 218                          | 218                           |                                |                     |                          |
| 1947                          | 528.40                  | 440                          | 528                           |                                |                     |                          |
| 1950                          | 22.50                   | 18                           | 22                            |                                |                     |                          |
| 1951                          | 1,663.41                | 1,348                        | 1,663                         |                                |                     |                          |
| 1952                          | 180.21                  | 145                          | 180                           |                                |                     |                          |
| 1953                          | 1,818.93                | 1,451                        | 1,819                         |                                |                     |                          |
| 1954                          | 556.58                  | 440                          | 557                           |                                |                     |                          |
| 1957                          | 5,349.37                | 4,122                        | 5,349                         |                                |                     |                          |
| 1958                          | 558.74                  | 426                          | 559                           |                                |                     |                          |
| 1959                          | 632.97                  | 478                          | 633                           |                                |                     |                          |
| 1960                          | 1,191.41                | 890                          | 1,191                         |                                |                     |                          |
| 1961                          | 636.34                  | 470                          | 636                           |                                |                     |                          |
| 1963                          | 178.06                  | 129                          | 178                           |                                |                     |                          |
| 1964                          | 284.71                  | 203                          | 285                           |                                |                     |                          |
| 1966                          | 3,116.79                | 2,165                        | 3,117                         |                                |                     |                          |
| 1971                          | 116.31                  | 75                           | 116                           |                                |                     |                          |
| 1972                          | 60.00                   | 38                           | 60                            |                                |                     |                          |
| 1974                          | 732.50                  | 449                          | 732                           |                                |                     |                          |
| 1977                          | 2,596.35                | 1,502                        | 2,596                         |                                |                     |                          |
| 1978                          | 1,872.84                | 1,062                        | 1,873                         |                                |                     |                          |
| 1980                          | 3,430.00                | 1,863                        | 3,430                         |                                |                     |                          |
| 1982                          | 577.82                  | 300                          | 578                           |                                |                     |                          |
| 1983                          | 103,689.80              | 59,580                       | 103,690                       |                                |                     |                          |
| 1984                          | 70,609.01               | 39,661                       | 70,609                        |                                |                     |                          |
| 1985                          | 78,098.00               | 42,845                       | 78,098                        |                                |                     |                          |
| 1987                          | 78,107.42               | 40,764                       | 78,107                        |                                |                     |                          |
| 1989                          | 829.86                  | 410                          | 830                           |                                |                     |                          |
| 1991                          | 57,360.67               | 26,885                       | 57,361                        |                                |                     |                          |
| 1996                          | 20,532.86               | 8,086                        | 20,533                        |                                |                     |                          |
| 1997                          | 65,839.63               | 24,901                       | 65,840                        |                                |                     |                          |
| 2000                          | 13,047.59               | 4,310                        | 13,048                        |                                |                     |                          |
| 2004                          | 189,407.44              | 50,193                       | 178,748                       | 10,659                         | 39.52               | 270                      |
| 2005                          | 6,450.00                | 1,598                        | 5,691                         | 759                            | 40.22               | 19                       |
| 2011                          | 713,419.33              | 101,377                      | 361,025                       | 352,394                        | 43.77               | 8,051                    |
| 2012                          | 50,332.00               | 6,231                        | 22,190                        | 28,142                         | 44.25               | 636                      |
| 2014                          | 39,512.90               | 3,390                        | 12,073                        | 27,440                         | 45.26               | 606                      |
| 2015                          | 339,323.22              | 22,599                       | 80,480                        | 258,843                        | 45.53               | 5,685                    |
| 2016                          | 2,857,549.04            | 134,305                      | 478,288                       | 2,379,261                      | 45.60               | 52,177                   |
| 2017                          | 143,613.75              | 3,863                        | 13,757                        | 129,857                        | 45.26               | 2,869                    |
|                               | 4,854,044.76            | 589,230                      | 1,666,688                     | 3,187,357                      |                     | 70,313                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3 1.45

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 1998   | 11,282.11               | 11,282                       | 11,282                        |                                |                     |                          |
| 1999   | 1,672.81                | 1,610                        | 808-                          | 2,481                          | 0.75                | 2,481                    |
| 2001   | 2,870.77                | 2,476                        | 1,243-                        | 4,114                          | 2.75                | 1,496                    |
| 2011   | 526,944.52              | 191,017                      | 95,887-                       | 622,832                        | 12.75               | 48,850                   |
| 2013   | 12,260.25               | 3,218                        | 1,615-                        | 13,875                         | 14.75               | 941                      |
| 2014   | 117,682.51              | 25,008                       | 12,554-                       | 130,237                        | 15.75               | 8,269                    |
| 2016   | 306,280.00              | 34,456                       | 17,296-                       | 323,576                        | 17.75               | 18,230                   |
| 2017   | 30,662.08               | 1,916                        | 962-                          | 31,624                         | 18.75               | 1,687                    |
|  | 1,009,655.05            | 270,983                      | 119,083-                      | 1,128,738                      |                     | 81,954                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 13.8 8.12                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE  |                         |                              |                               |                                |                     |                          |
| 2014   | 1,282,995.85            | 1,090,546                    | 551,500                       | 731,496                        | 0.75                | 731,496                  |
| 2015   | 1,682,079.07            | 1,093,351                    | 552,919                       | 1,129,160                      | 1.75                | 645,234                  |
| 2016   | 546,589.41              | 245,965                      | 124,387                       | 422,202                        | 2.75                | 153,528                  |
| 2017   | 721,225.93              | 180,306                      | 91,183                        | 630,043                        | 3.75                | 168,011                  |
| 2018   | 1,585,255.00            | 118,894                      | 60,126                        | 1,525,129                      | 4.62                | 330,115                  |
|  | 5,818,145.26            | 2,729,062                    | 1,380,115                     | 4,438,030                      |                     | 2,028,384                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 |                         |                              |                               |                                |                     | 34.86                    |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE |                         |                              |                               |                                |                     |                          |
| 2004                       | 2,535.65                | 2,409                        | 3,133-                        | 5,669                          | 0.75                | 5,669                    |
| 2005                       | 6,390.36                | 5,645                        | 7,342-                        | 13,732                         | 1.75                | 7,847                    |
| 2011                       | 13,448.14               | 6,500                        | 8,454-                        | 21,902                         | 7.75                | 2,826                    |
| 2012                       | 215,206.28              | 89,670                       | 116,622-                      | 331,828                        | 8.75                | 37,923                   |
| 2013                       | 9,107.00                | 3,187                        | 4,145-                        | 13,252                         | 9.75                | 1,359                    |
| 2015                       | 35,680.00               | 7,731                        | 10,055-                       | 45,735                         | 11.75               | 3,892                    |
| 2016                       | 185,710.87              | 27,857                       | 36,230-                       | 221,941                        | 12.75               | 17,407                   |
| 2017                       | 28,544.52               | 2,379                        | 3,094-                        | 31,639                         | 13.75               | 2,301                    |
| 2018                       | 6,350.00                | 159                          | 207-                          | 6,557                          | 14.62               | 448                      |
|                            | 502,972.82              | 145,537                      | 189,282-                      | 692,255                        |                     | 79,672                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 15.84

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 1998   | 9,942.78                | 9,943                        | 9,524                         | 419                            |                     |                          |
|  | 9,942.78                | 9,943                        | 9,524                         | 419                            |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.11 TRANSPORTATION EQUIPMENT - AUTOMOBILES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 5.50-L3                                    |                         |                              |                               |                                |                     |                          |
| 2010   | 2,040.49                | 1,843                        | 1,796                         | 244                            | 0.88                | 244                      |
| 2012   | 49,404.55               | 41,100                       | 40,063                        | 9,342                          | 1.26                | 7,414                    |
| 2013   | 24,385.43               | 19,306                       | 18,818                        | 5,567                          | 1.38                | 4,034                    |
|  | 75,830.47               | 62,249                       | 60,677                        | 15,153                         |                     | 11,692                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.3 |                         |                              |                               |                                |                     | 15.42                    |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.21 TRANSPORTATION EQUIPMENT - TRUCKS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 12-L2 |                         |                              |                               |                                |                     |                          |
| 1998                        | 139,739.24              | 124,787                      | 123,612                       | 16,127                         | 2.43                | 6,637                    |
| 1999                        | 2,222,267.85            | 1,954,929                    | 1,936,515                     | 285,753                        | 2.63                | 108,651                  |
| 2001                        | 70,754.13               | 60,169                       | 59,602                        | 11,152                         | 3.03                | 3,681                    |
| 2002                        | 19,055.92               | 15,885                       | 15,735                        | 3,321                          | 3.24                | 1,025                    |
| 2007                        | 46,321.85               | 34,084                       | 33,763                        | 12,559                         | 4.04                | 3,109                    |
| 2008                        | 985,309.86              | 698,880                      | 692,297                       | 293,013                        | 4.20                | 69,765                   |
| 2009                        | 1,540,623.79            | 1,047,470                    | 1,037,604                     | 503,020                        | 4.36                | 115,372                  |
| 2010                        | 218,866.77              | 140,841                      | 139,514                       | 79,353                         | 4.57                | 17,364                   |
| 2011                        | 3,968,819.88            | 2,379,704                    | 2,357,289                     | 1,611,531                      | 4.84                | 332,961                  |
| 2012                        | 4,583,177.78            | 2,500,582                    | 2,477,028                     | 2,106,150                      | 5.21                | 404,251                  |
| 2013                        | 1,980,920.02            | 951,634                      | 942,670                       | 1,038,250                      | 5.68                | 182,790                  |
| 2014                        | 2,018,530.00            | 816,697                      | 809,005                       | 1,209,525                      | 6.25                | 193,524                  |
| 2015                        | 906,892.83              | 290,296                      | 287,562                       | 619,331                        | 6.90                | 89,758                   |
| 2016                        | 4,063,861.21            | 928,186                      | 919,443                       | 3,144,418                      | 7.60                | 413,739                  |
| 2017                        | 8,503,238.22            | 1,105,421                    | 1,095,009                     | 7,408,229                      | 8.37                | 885,093                  |
| 2018                        | 3,131,204.72            | 123,683                      | 122,518                       | 3,008,687                      | 9.12                | 329,900                  |
|                             | 34,399,584.07           | 13,173,248                   | 13,049,166                    | 21,350,418                     |                     | 3,157,620                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 9.18

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.31 TRANSPORTATION EQUIPMENT - TRAILERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 17-L1.5 |                         |                              |                               |                                |                     |                          |
| 1952                          | 312.57                  | 313                          | 313                           |                                |                     |                          |
| 1956                          | 541.59                  | 542                          | 542                           |                                |                     |                          |
| 1958                          | 374.48                  | 374                          | 374                           |                                |                     |                          |
| 1985                          | 3,087.64                | 2,813                        | 2,536                         | 552                            | 3.25                | 170                      |
| 1987                          | 1,022.69                | 917                          | 827                           | 196                            | 3.59                | 55                       |
| 1988                          | 600.27                  | 534                          | 482                           | 118                            | 3.76                | 31                       |
| 1989                          | 2,703.72                | 2,388                        | 2,153                         | 551                            | 3.86                | 143                      |
| 1990                          | 11,533.43               | 10,068                       | 9,078                         | 2,455                          | 4.11                | 597                      |
| 1991                          | 13,467.12               | 11,633                       | 10,489                        | 2,978                          | 4.30                | 693                      |
| 1992                          | 11,475.93               | 9,821                        | 8,856                         | 2,620                          | 4.42                | 593                      |
| 1994                          | 6,627.65                | 5,529                        | 4,986                         | 1,642                          | 4.82                | 341                      |
| 1995                          | 3,275.02                | 2,695                        | 2,430                         | 845                            | 5.00                | 169                      |
| 1999                          | 72,547.85               | 55,862                       | 50,371                        | 22,177                         | 5.75                | 3,857                    |
| 2000                          | 904.50                  | 683                          | 616                           | 288                            | 5.90                | 49                       |
| 2002                          | 17,060.88               | 12,309                       | 11,099                        | 5,962                          | 6.27                | 951                      |
| 2005                          | 4,243.40                | 2,811                        | 2,535                         | 1,708                          | 6.75                | 253                      |
| 2006                          | 61,411.08               | 39,266                       | 35,406                        | 26,005                         | 6.91                | 3,763                    |
| 2007                          | 4,395.00                | 2,690                        | 2,426                         | 1,969                          | 7.13                | 276                      |
| 2008                          | 35,962.63               | 20,937                       | 18,879                        | 17,084                         | 7.36                | 2,321                    |
| 2009                          | 41,557.89               | 22,795                       | 20,554                        | 21,004                         | 7.61                | 2,760                    |
| 2010                          | 19,269.90               | 9,824                        | 8,858                         | 10,412                         | 7.93                | 1,313                    |
| 2011                          | 25,795.22               | 12,026                       | 10,844                        | 14,951                         | 8.30                | 1,801                    |
| 2012                          | 533,695.38              | 222,818                      | 200,915                       | 332,780                        | 8.72                | 38,163                   |
| 2013                          | 5,411.65                | 1,969                        | 1,775                         | 3,637                          | 9.18                | 396                      |
| 2014                          | 25,239.14               | 7,713                        | 6,955                         | 18,284                         | 9.66                | 1,893                    |
| 2015                          | 72,497.85               | 17,530                       | 15,807                        | 56,691                         | 10.19               | 5,563                    |
| 2016                          | 174,873.56              | 30,288                       | 27,310                        | 147,564                        | 10.74               | 13,740                   |
| 2017                          | 342,096.40              | 34,073                       | 30,724                        | 311,372                        | 11.30               | 27,555                   |
| 2018                          | 125,920.00              | 3,916                        | 3,531                         | 122,389                        | 11.69               | 10,470                   |
|                               | 1,617,904.44            | 545,137                      | 491,671                       | 1,126,234                      |                     | 117,916                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 7.29

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.51 TRANSPORTATION EQUIPMENT - DUAL FUEL KITS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-S0                                  |                         |                              |                               |                                |                     |                          |
| 2004   | 6,344.73                | 4,918                        | 5,002                         | 1,343                          | 4.13                | 325                      |
|  | 6,344.73                | 4,918                        | 5,002                         | 1,343                          |                     | 325                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 4.1                 | 5.12                     |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE |                         |                              |                               |                                |                     |                          |
| 1994                       | 9,208.71                | 8,932                        | 9,209                         |                                |                     |                          |
| 1995                       | 5,053.40                | 4,700                        | 4,920                         | 133                            | 1.75                | 76                       |
| 1997                       | 3,367.60                | 2,862                        | 2,996                         | 372                            | 3.75                | 99                       |
| 1998                       | 87,497.15               | 70,873                       | 74,197                        | 13,300                         | 4.75                | 2,800                    |
| 1999                       | 22,557.62               | 17,369                       | 18,184                        | 4,374                          | 5.75                | 761                      |
| 2000                       | 20,917.91               | 15,270                       | 15,986                        | 4,932                          | 6.75                | 731                      |
| 2002                       | 19,117.15               | 12,426                       | 13,009                        | 6,108                          | 8.75                | 698                      |
| 2003                       | 19,430.07               | 11,852                       | 12,408                        | 7,022                          | 9.75                | 720                      |
| 2004                       | 97,969.23               | 55,842                       | 58,461                        | 39,508                         | 10.75               | 3,675                    |
| 2006                       | 11,531.78               | 5,651                        | 5,916                         | 5,616                          | 12.75               | 440                      |
| 2007                       | 93,052.56               | 41,874                       | 43,838                        | 49,215                         | 13.75               | 3,579                    |
| 2008                       | 27,480.44               | 11,267                       | 11,796                        | 15,684                         | 14.75               | 1,063                    |
| 2009                       | 60,264.31               | 22,298                       | 23,344                        | 36,920                         | 15.75               | 2,344                    |
| 2010                       | 18,947.63               | 6,253                        | 6,546                         | 12,402                         | 16.75               | 740                      |
| 2017                       | 4,400.83                | 220                          | 231                           | 4,170                          | 23.75               | 176                      |
|                            | 500,796.39              | 287,689                      | 301,041                       | 199,756                        |                     | 17,902                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.57

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 394.03 DUAL FUEL STATIONS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 2014   | 130,860.25              | 37,077                       | 24,733                        | 106,127                        | 10.75               | 9,872                    |
| 2018   | 369,993.12              | 9,250                        | 6,171                         | 363,822                        | 14.62               | 24,885                   |
|  | 500,853.37              | 46,327                       | 30,904                        | 469,950                        |                     | 34,757                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 13.5                | 6.94                     |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-L2 |                         |                              |                               |                                |                     |                          |
| 1995                        | 56,954.17               | 49,527                       | 44,368                        | 12,586                         | 3.49                | 3,606                    |
| 1997                        | 131,915.22              | 111,574                      | 99,953                        | 31,962                         | 3.87                | 8,259                    |
| 1998                        | 91,054.63               | 75,785                       | 67,892                        | 23,163                         | 4.08                | 5,677                    |
| 1999                        | 369,432.94              | 302,935                      | 271,382                       | 98,051                         | 4.23                | 23,180                   |
| 2000                        | 129,667.46              | 104,356                      | 93,487                        | 36,180                         | 4.43                | 8,167                    |
| 2002                        | 276,512.88              | 213,883                      | 191,606                       | 84,907                         | 4.76                | 17,838                   |
| 2003                        | 258,525.00              | 195,548                      | 175,180                       | 83,345                         | 4.91                | 16,975                   |
| 2004                        | 500,499.55              | 369,469                      | 330,986                       | 169,514                        | 5.05                | 33,567                   |
| 2005                        | 159,690.00              | 114,689                      | 102,743                       | 56,947                         | 5.20                | 10,951                   |
| 2006                        | 8,500.00                | 5,924                        | 5,307                         | 3,193                          | 5.33                | 599                      |
| 2007                        | 119,466.52              | 80,234                       | 71,877                        | 47,590                         | 5.50                | 8,653                    |
| 2008                        | 351,353.90              | 225,429                      | 201,949                       | 149,405                        | 5.73                | 26,074                   |
| 2009                        | 145,773.34              | 88,455                       | 79,242                        | 66,531                         | 5.99                | 11,107                   |
| 2011                        | 547,089.54              | 283,611                      | 254,071                       | 293,019                        | 6.74                | 43,475                   |
| 2012                        | 899,641.28              | 416,084                      | 372,747                       | 526,894                        | 7.26                | 72,575                   |
| 2013                        | 159,849.00              | 64,036                       | 57,366                        | 102,483                        | 7.86                | 13,039                   |
| 2014                        | 460,572.47              | 153,463                      | 137,479                       | 323,093                        | 8.51                | 37,966                   |
| 2015                        | 1,041,132.71            | 272,048                      | 243,713                       | 797,420                        | 9.19                | 86,770                   |
| 2016                        | 518,888.77              | 95,994                       | 85,996                        | 432,893                        | 9.91                | 43,682                   |
| 2017                        | 1,621,299.65            | 169,426                      | 151,779                       | 1,469,521                      | 10.71               | 137,210                  |
| 2018                        | 1,249,817.64            | 39,494                       | 35,380                        | 1,214,438                      | 11.49               | 105,695                  |
|                             | 9,097,636.67            | 3,431,964                    | 3,074,503                     | 6,023,134                      |                     | 715,065                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 7.86

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 397.05 COMMUNICATION EQUIPMENT - RADIO

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 2011   | 1,032,019.73            | 748,214                      | 747,981                       | 284,039                        | 2.75                | 103,287                  |
| 2012   | 19,826.01               | 12,391                       | 12,387                        | 7,439                          | 3.75                | 1,984                    |
| 2013   | 27,319.52               | 14,343                       | 14,339                        | 12,981                         | 4.75                | 2,733                    |
| 2016   | 184,808.87              | 41,582                       | 41,568                        | 143,240                        | 7.75                | 18,483                   |
|  | 1,263,974.13            | 816,530                      | 816,275                       | 447,699                        |                     | 126,487                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.5 10.01                |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TELEPHONE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| 2007   | 15,018.20               | 11,264                       | 10,574                        | 4,444                          | 3.75                | 1,185                    |
| 2009   | 9,733.27                | 6,002                        | 5,634                         | 4,099                          | 5.75                | 713                      |
| 2010   | 1,378,346.58            | 758,091                      | 711,640                       | 666,707                        | 6.75                | 98,771                   |
| 2011   | 3,879,161.82            | 1,874,915                    | 1,760,032                     | 2,119,130                      | 7.75                | 273,436                  |
| 2012   | 1,518,961.93            | 632,906                      | 594,125                       | 924,837                        | 8.75                | 105,696                  |
| 2013   | 826,747.38              | 289,362                      | 271,632                       | 555,115                        | 9.75                | 56,935                   |
| 2014   | 647,291.66              | 183,397                      | 172,160                       | 475,132                        | 10.75               | 44,198                   |
| 2015   | 1,107,745.80            | 240,015                      | 225,308                       | 882,438                        | 11.75               | 75,101                   |
| 2016   | 427,284.11              | 64,093                       | 60,166                        | 367,118                        | 12.75               | 28,794                   |
| 2017   | 637,281.37              | 53,105                       | 49,851                        | 587,430                        | 13.75               | 42,722                   |
| 2018   | 285,148.36              | 7,129                        | 6,692                         | 278,456                        | 14.62               | 19,046                   |
|  | 10,732,720.48           | 4,120,279                    | 3,867,814                     | 6,864,907                      |                     | 746,597                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 9.2 6.96                 |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 398.01 MISCELLANEOUS EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE |                         |                              |                               |                                |                     |                          |
| 2004                       | 52,183.85               | 49,575                       | 46,550                        | 5,634                          | 0.75                | 5,634                    |
| 2005                       | 92,276.80               | 81,511                       | 76,537                        | 15,740                         | 1.75                | 8,994                    |
| 2006                       | 2,939.36                | 2,400                        | 2,253                         | 686                            | 2.75                | 249                      |
| 2008                       | 4,000.00                | 2,733                        | 2,566                         | 1,434                          | 4.75                | 302                      |
| 2009                       | 2,782.50                | 1,716                        | 1,611                         | 1,172                          | 5.75                | 204                      |
| 2011                       | 5,890.03                | 2,847                        | 2,674                         | 3,216                          | 7.75                | 415                      |
| 2018                       | 22,650.00               | 566                          | 531                           | 22,119                         | 14.62               | 1,513                    |
|                            | 182,722.54              | 141,348                      | 132,722                       | 50,000                         |                     | 17,311                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 9.47

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## PART III. EXPERIENCED NET SALVAGE

PEOPLES NATURAL GAS COMPANY LLC

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

| ACCT                  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL | GROSS<br>SALVAGE | NET<br>SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2013 TRANSACTION YEAR |                        |                    |                  |                |
| 332.01                | 86,369.90              | 110,287.22         | 5,003.15         | 105,284.07-    |
| 333.01                | 1,138,948.20           |                    |                  |                |
| 353.01                | 19,209,946.84          |                    |                  |                |
| 354.01                | 26,672,030.47          | 52,404.33          | 21,545.30        | 30,859.03-     |
| 367.01                | 64,390,598.30          | 4,428.12           |                  | 4,428.12-      |
| 369.00                | 1,364,856.45           | 16,814.27          |                  | 16,814.27-     |
| 371.01                | 268,962.86             |                    |                  |                |
| 374.01                | 20.25                  |                    | 27,420.00        | 27,420.00      |
| 374.04                | 23,367.11              |                    |                  |                |
| 376.01                | 1,328,034.53           | 744,765.22         | 1,189.20         | 743,576.02-    |
| 378.01                | 114,211.62             | 4,250.25           |                  | 4,250.25-      |
| 380.01                |                        | 999,799.39         |                  | 999,799.39-    |
| 381.01                | 2,349,458.52           | 1,038.21           |                  | 1,038.21-      |
| 382.01                |                        | 537,363.34         |                  | 537,363.34-    |
| 385.01                | 284,355.69             | 1,345.51           |                  | 1,345.51-      |
| 392.11                | 1,305.91               |                    | 395.00           | 395.00         |
| 392.21                | 341,955.51             |                    | 200,408.60       | 200,408.60     |
| 392.31                | 32,551.03              |                    | 6,505.00         | 6,505.00       |
| 397.10                | 616,981.81             |                    | 1,500.00         | 1,500.00       |
|                       | 118,223,955.00         | 2,472,495.86       | 263,966.25       | 2,208,529.61-  |
| 2014 TRANSACTION YEAR |                        |                    |                  |                |
| 325.51                | 212.31                 |                    |                  |                |
| 332.01                | 75,632.14              | 18,235.15          |                  | 18,235.15-     |
| 333.01                | 40,417.10              | 931.22             |                  | 931.22-        |
| 353.01                | 940,118.96             |                    |                  |                |
| 354.01                |                        | 198,480.85         | 46,545.96        | 151,934.89-    |
| 367.01                | 46,828.17              | 4,371.66           | 8,245.91         | 3,874.25       |
| 369.00                | 20,043.00              | 25,309.18          |                  | 25,309.18-     |
| 371.01                | 23,755.03              | 1,334.47           |                  | 1,334.47-      |
| 375.32                | 13,967.65              | 4,558.68           |                  | 4,558.68-      |
| 376.01                | 550,064.93             | 1,032,664.49       | 437.77-          | 1,033,102.26-  |
| 378.01                | 84,354.35              | 2,888.47           |                  | 2,888.47-      |
| 380.01                | 497,454.71             | 1,400,631.24       |                  | 1,400,631.24-  |
| 382.01                | 554,561.07             | 153,160.28         |                  | 153,160.28-    |
| 385.01                | 3,796.82               |                    |                  |                |
| 392.11                | 1,305.91               |                    | 732.00           | 732.00         |
| 392.21                | 297,497.59             |                    | 112,450.76       | 112,450.76     |
| 392.31                | 12,158.65              |                    | 4,832.40         | 4,832.40       |
| 396.01                | 311,447.75             |                    | 91,328.00        | 91,328.00      |
| 397.10                | 199,421.58             |                    |                  |                |
|                       | 3,673,037.72           | 2,842,565.69       | 263,697.26       | 2,578,868.43-  |

PEOPLES NATURAL GAS COMPANY LLC

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

| ACCT                  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL | GROSS<br>SALVAGE | NET<br>SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2015 TRANSACTION YEAR |                        |                    |                  |                |
| 325.51                |                        | 85.75              |                  | 85.75-         |
| 332.01                | 46,874.71              | 9,941.39           |                  | 9,941.39-      |
| 353.01                | 84.77                  | 2,033.61           |                  | 2,033.61-      |
| 354.01                | 2,194.76               |                    |                  |                |
| 367.01                | 52,157.05              | 7,942.09           |                  | 7,942.09-      |
| 369.00                | 4,843.25               |                    |                  |                |
| 376.01                | 905,492.45             | 1,341,208.80       | 1,821.33         | 1,339,387.47-  |
| 378.01                | 199,572.23             |                    |                  |                |
| 380.01                | 77,885.00              | 1,562,682.11       |                  | 1,562,682.11-  |
| 381.01                | 1,787,683.73           |                    |                  |                |
| 382.01                | 262,613.59             | 169,096.45         |                  | 169,096.45-    |
| 385.01                | 67,090.51              | 1,046.77           |                  | 1,046.77-      |
| 392.11                | 3,632.07               |                    | 2,166.50         | 2,166.50       |
| 392.21                | 514,611.52             |                    | 162,013.30       | 162,013.30     |
| 392.31                | 60,685.07              |                    | 1,460.00         | 1,460.00       |
| 396.01                | 143,415.02             |                    | 30,635.00        | 30,635.00      |
| 397.10                | 89,901.29              |                    | 25,640.00        | 25,640.00      |
|                       | 4,218,737.02           | 3,094,036.97       | 223,736.13       | 2,870,300.84-  |
| 2016 TRANSACTION YEAR |                        |                    |                  |                |
| 332.01                | 387,742.00             | 34,452.51          |                  | 34,452.51-     |
| 334.12                |                        | 2,020.61           |                  | 2,020.61-      |
| 353.01                | 85,660.90              | 14,790.56          |                  | 14,790.56-     |
| 367.01                | 49,752.57              |                    |                  |                |
| 369.00                | 50,232.66              | 1,169.58           |                  | 1,169.58-      |
| 374.04                |                        |                    | 2,030.00         | 2,030.00       |
| 376.01                | 481,428.73             | 1,147,865.59       | 7,119.20         | 1,140,746.39-  |
| 378.01                | 19,544.54              |                    |                  |                |
| 380.01                | 27,111.17              | 1,913,196.60       |                  | 1,913,196.60-  |
| 382.01                | 181,588.10             | 128,404.70         |                  | 128,404.70-    |
| 385.01                | 9,866.74               |                    |                  |                |
| 392.21                | 279,440.06             |                    | 78,813.85        | 78,813.85      |
|                       | 1,572,367.47           | 3,241,900.15       | 87,963.05        | 3,153,937.10-  |

PEOPLES NATURAL GAS COMPANY LLC

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

| ACCT                  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL | GROSS<br>SALVAGE | NET<br>SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2017 TRANSACTION YEAR |                        |                    |                  |                |
| 332.01                | 103,535.53             | 38,120.44          |                  | 38,120.44-     |
| 333.01                | 1,199,959.04           | 6,076.36           | 3,550.80         | 2,525.56-      |
| 353.01                |                        | 1,860.42           |                  | 1,860.42-      |
| 354.01                | 17,855.81              |                    |                  |                |
| 367.01                | 399,564.05             |                    |                  |                |
| 369.00                | 354,782.94             | 67,742.63          |                  | 67,742.63-     |
| 371.01                | 25,089.70              |                    |                  |                |
| 374.04                | 63.65                  |                    |                  |                |
| 375.32                | 81,587.57              |                    |                  |                |
| 376.01                | 853,652.48             | 1,611,578.15       | 6,894.01         | 1,604,684.14-  |
| 378.01                | 587,975.34             | 76,458.73          |                  | 76,458.73-     |
| 380.01                | 468,124.20             | 1,758,644.20       |                  | 1,758,644.20-  |
| 381.01                | 2,298,456.66           |                    |                  |                |
| 382.01                | 330,226.59             | 87,695.51          |                  | 87,695.51-     |
| 385.01                | 78,071.21              |                    |                  |                |
| 392.11                | 11,083.90              |                    | 3,906.75         | 3,906.75       |
| 392.21                | 2,049,906.26           |                    | 195,521.00       | 195,521.00     |
| 392.31                | 142,804.98             |                    | 9,636.50         | 9,636.50       |
| 396.01                | 1,528,772.20           |                    | 4,295.00         | 4,295.00       |
| 397.10                | 12,380.36              |                    | 5,540.00         | 5,540.00       |
|                       | 10,543,892.47          | 3,648,176.44       | 229,344.06       | 3,418,832.38-  |
| TOTAL                 | 138,231,989.68         | 15,299,175.11      | 1,068,706.75     | 14,230,468.36- |

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS DIVISION

## 2019 DEPRECIATION STUDY

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

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered As Promised*

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

PEOPLES NATURAL GAS DIVISION

2019 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



*Excellence Delivered*

December 31, 2018

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of September 30, 2019 are presented in the attached report. The results of our study as of September 30, 2018 are presented in our report titled "2018 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2018". The same methods, procedures and estimates are used in both studies.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS  
Sr. Vice President

JJS:mle

063401.000

**Gannett Fleming Valuation and Rate Consultants, LLC**

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## PART I. INTRODUCTION

**PEOPLES NATURAL GAS COMPANY LLC  
PEOPLES NATURAL GAS DIVISION  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

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

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

**BASIS OF STUDY**

**Depreciation and Amortization**

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

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

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the

calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

### **Service Life Estimates**

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

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

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

## **AMORTIZATION OF NET SALVAGE**

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period.

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## PART II. ESTIMATION OF SURVIVOR CURVES



## PART II. ESTIMATION OF SURVIVOR CURVES

### Survivor Curves

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

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

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

### **Iowa Type Curves**

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

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

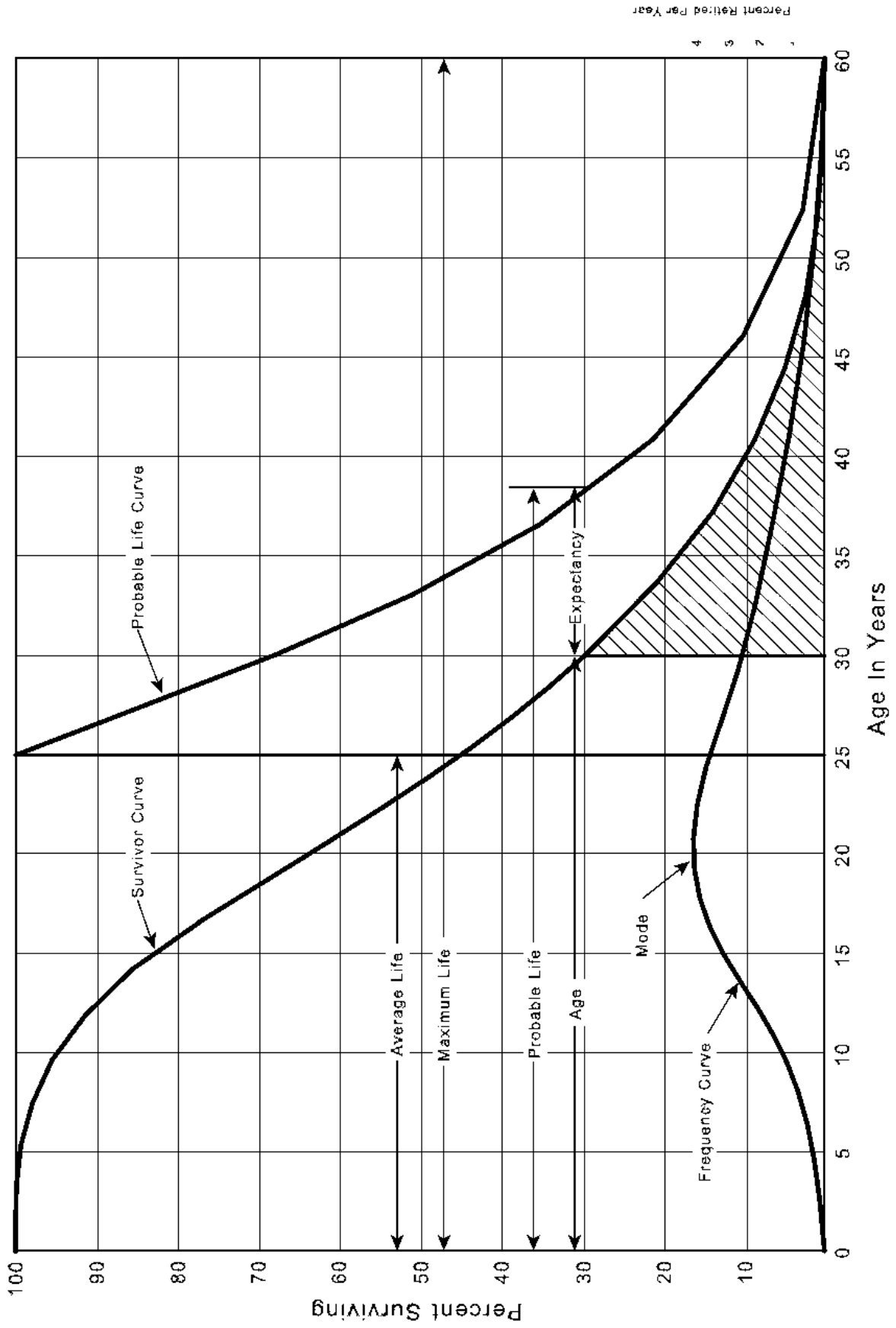


Figure 1. A Typical Survivor Curve and Derived Curves

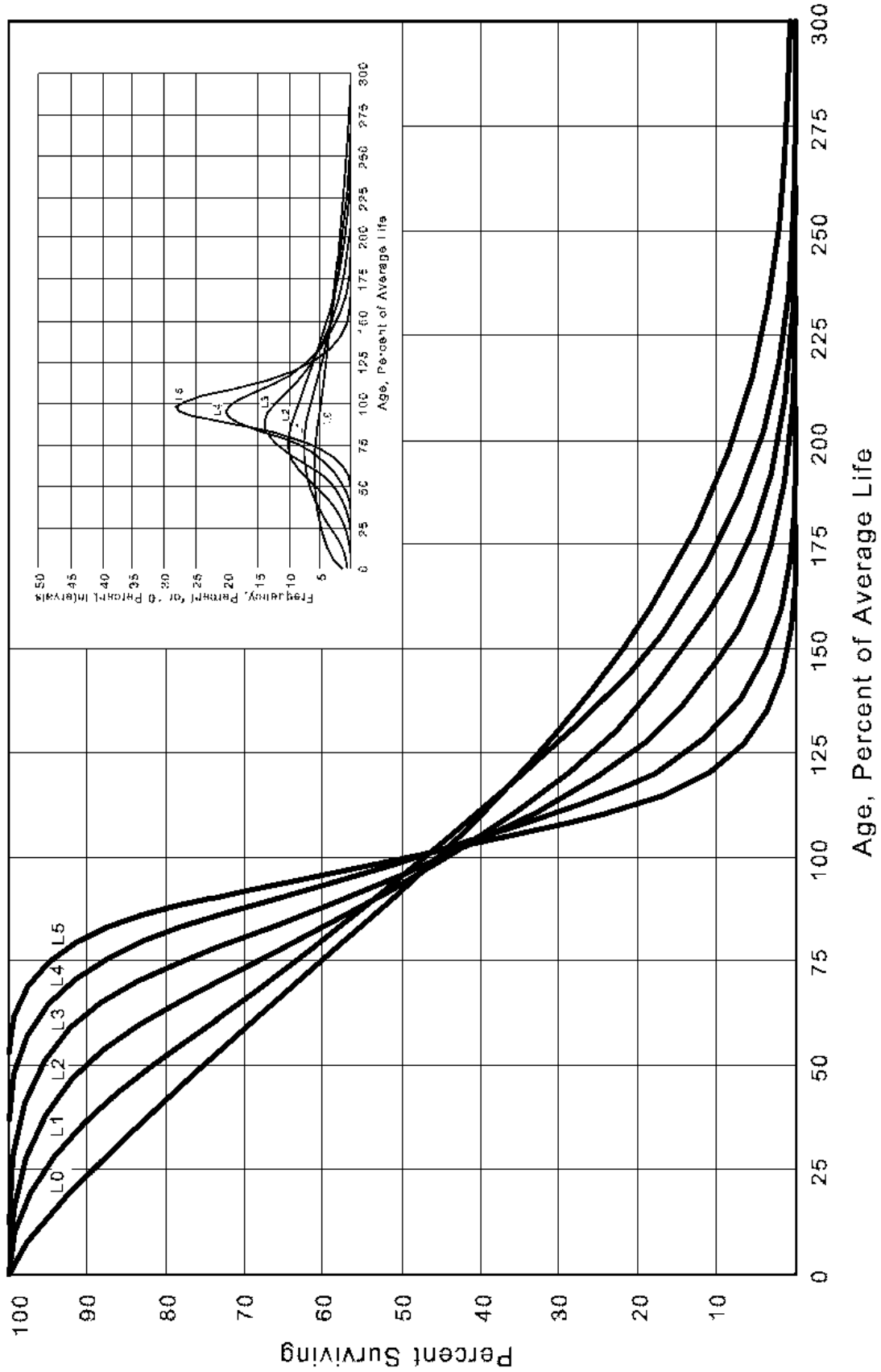


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

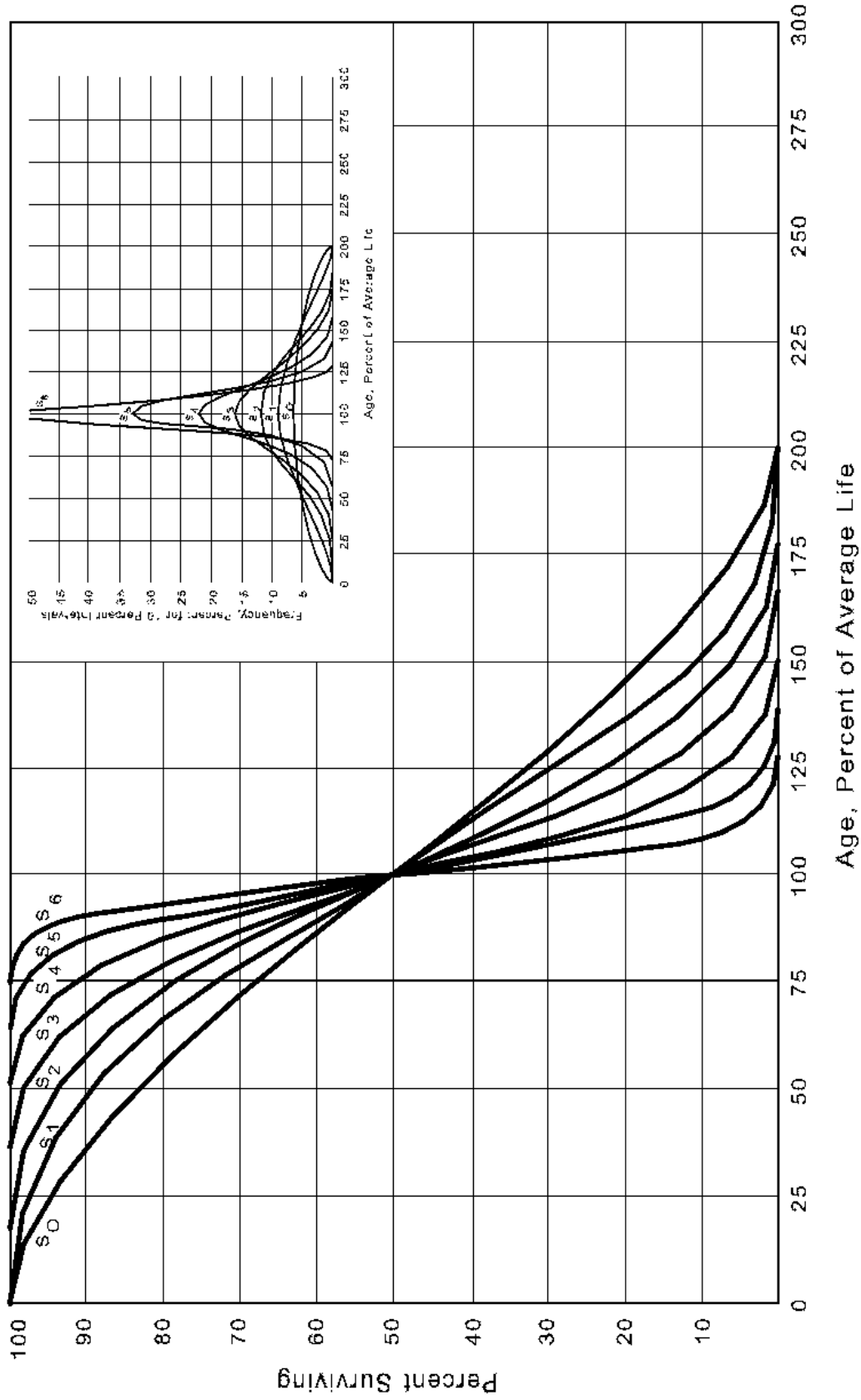


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

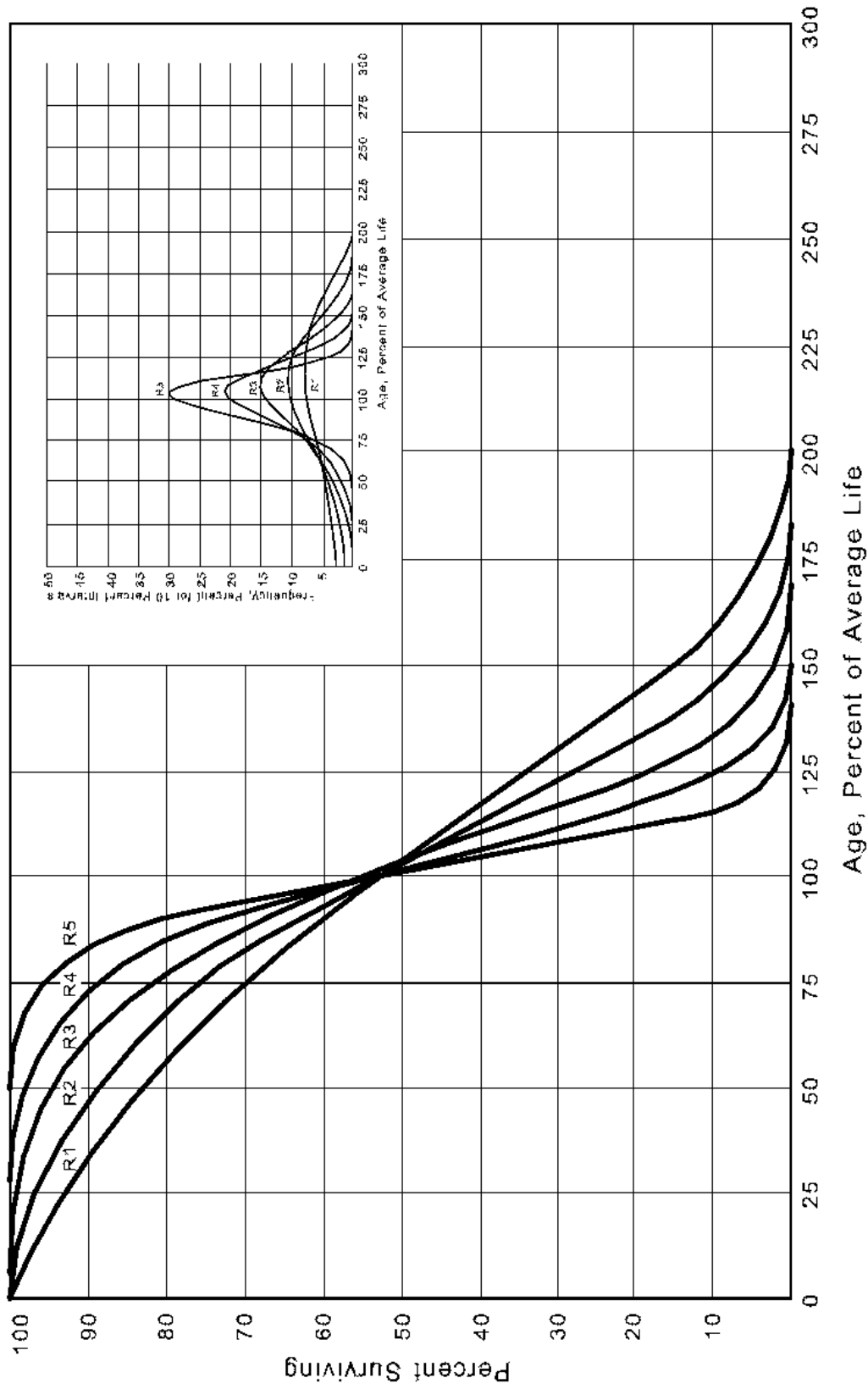


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

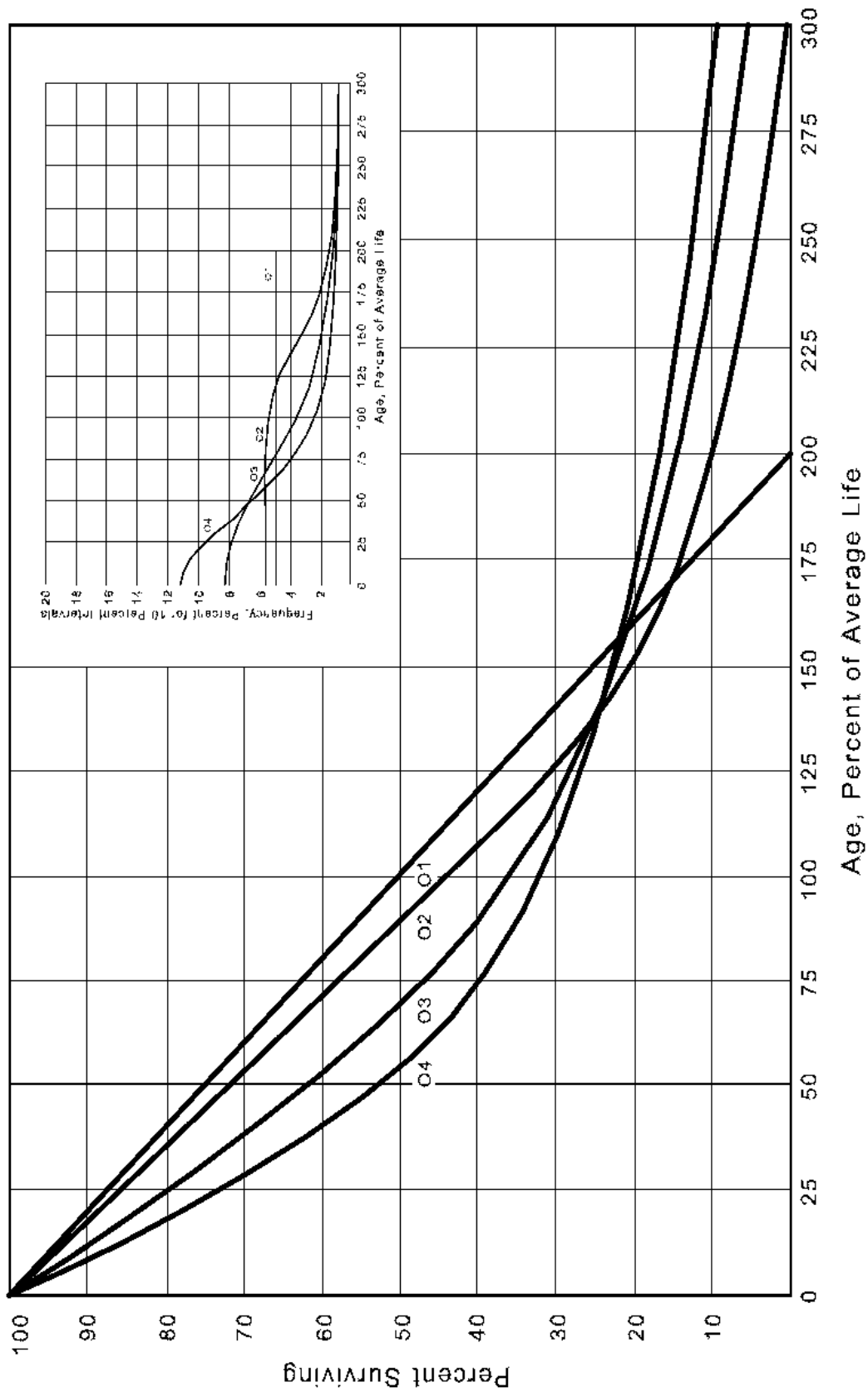


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.<sup>1</sup> These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

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

### **Retirement Rate Method of Analysis**

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

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

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



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

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

### **Schedules of Annual Transactions in Plant Records.**

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

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<sup>3</sup>Winfrey, Robley, Supra Note 1.

<sup>4</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

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

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

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

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

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

Experience Band 2008-2017

Placement Band 2003-2017

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

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

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

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

### Schedule of Plant Exposed to Retirement.

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

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

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

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

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

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

<sup>a</sup>Additions during the year

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

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

### **Original Life Table**

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

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

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

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

Experience Band 2008-2017

Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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



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

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

### **Smoothing the Original Survivor Curve**

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

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

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

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

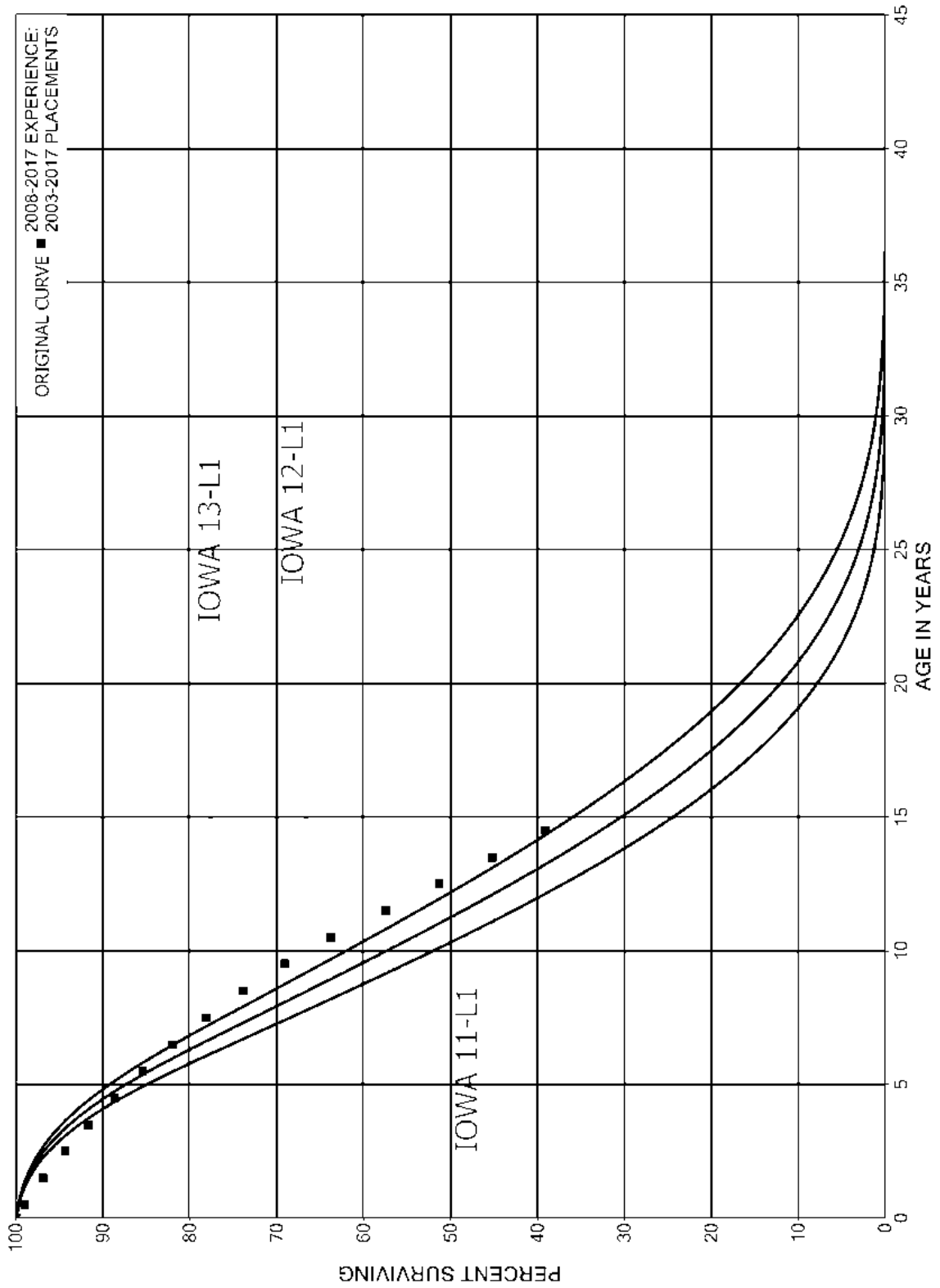


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

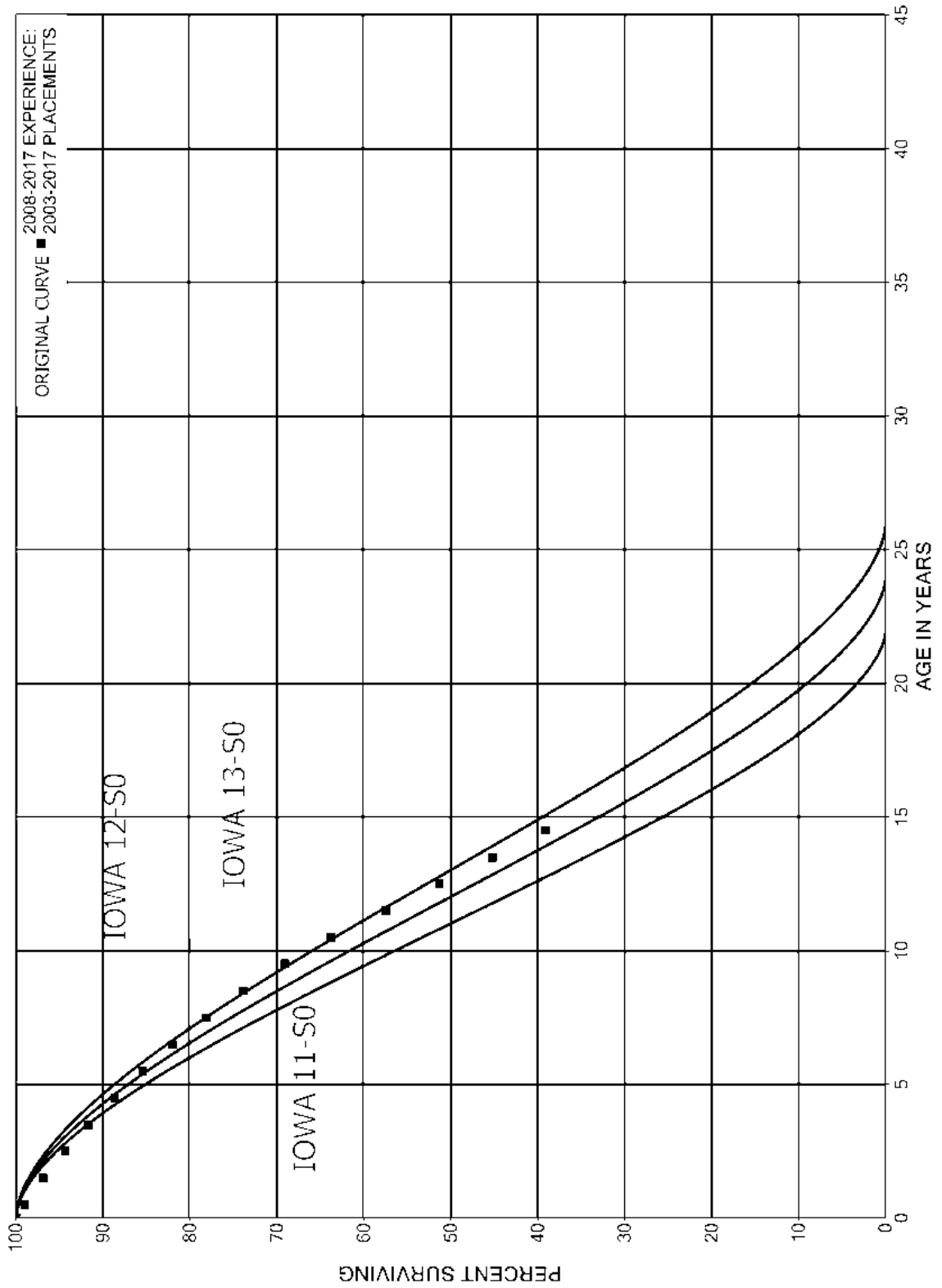


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES

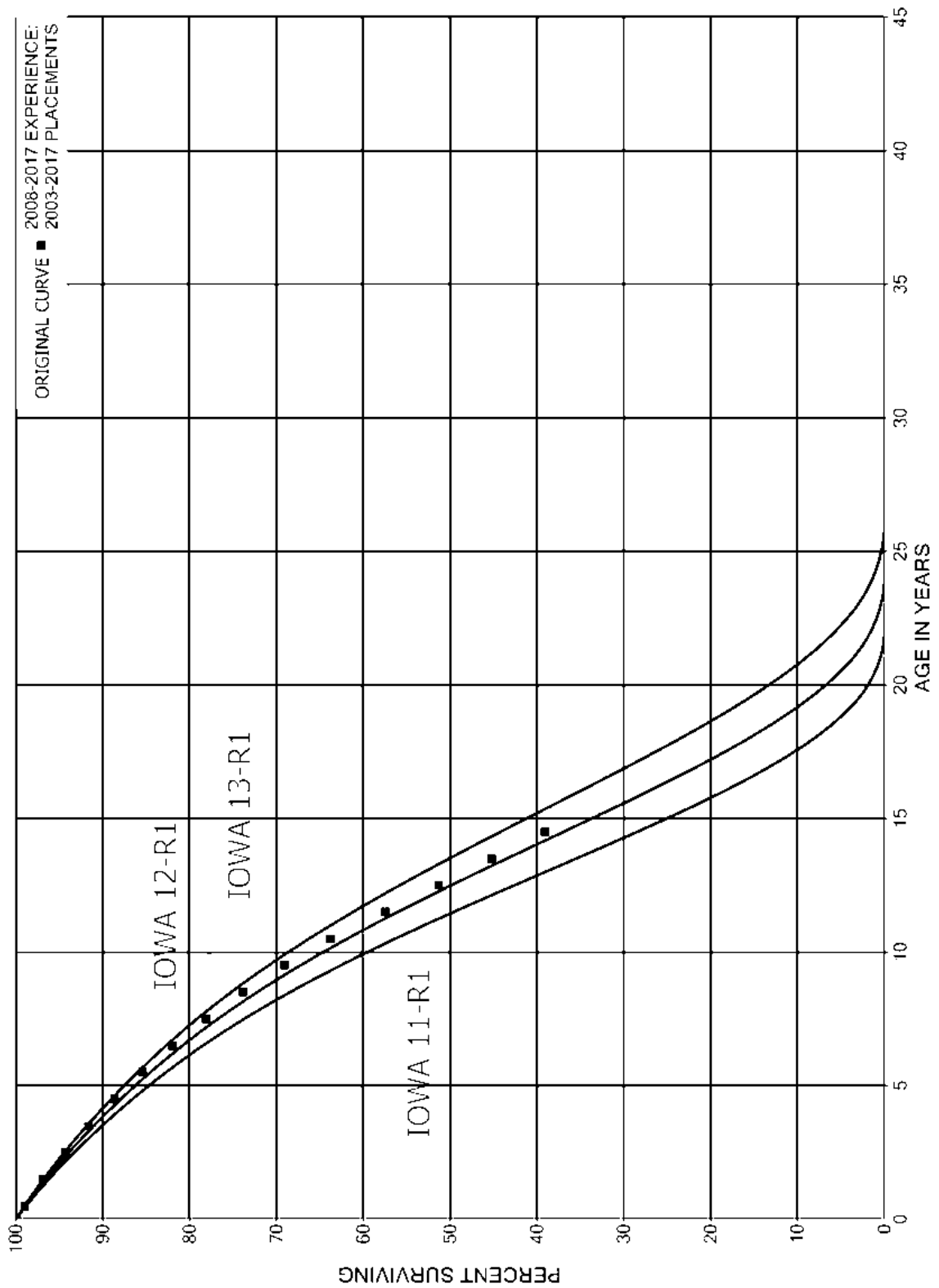
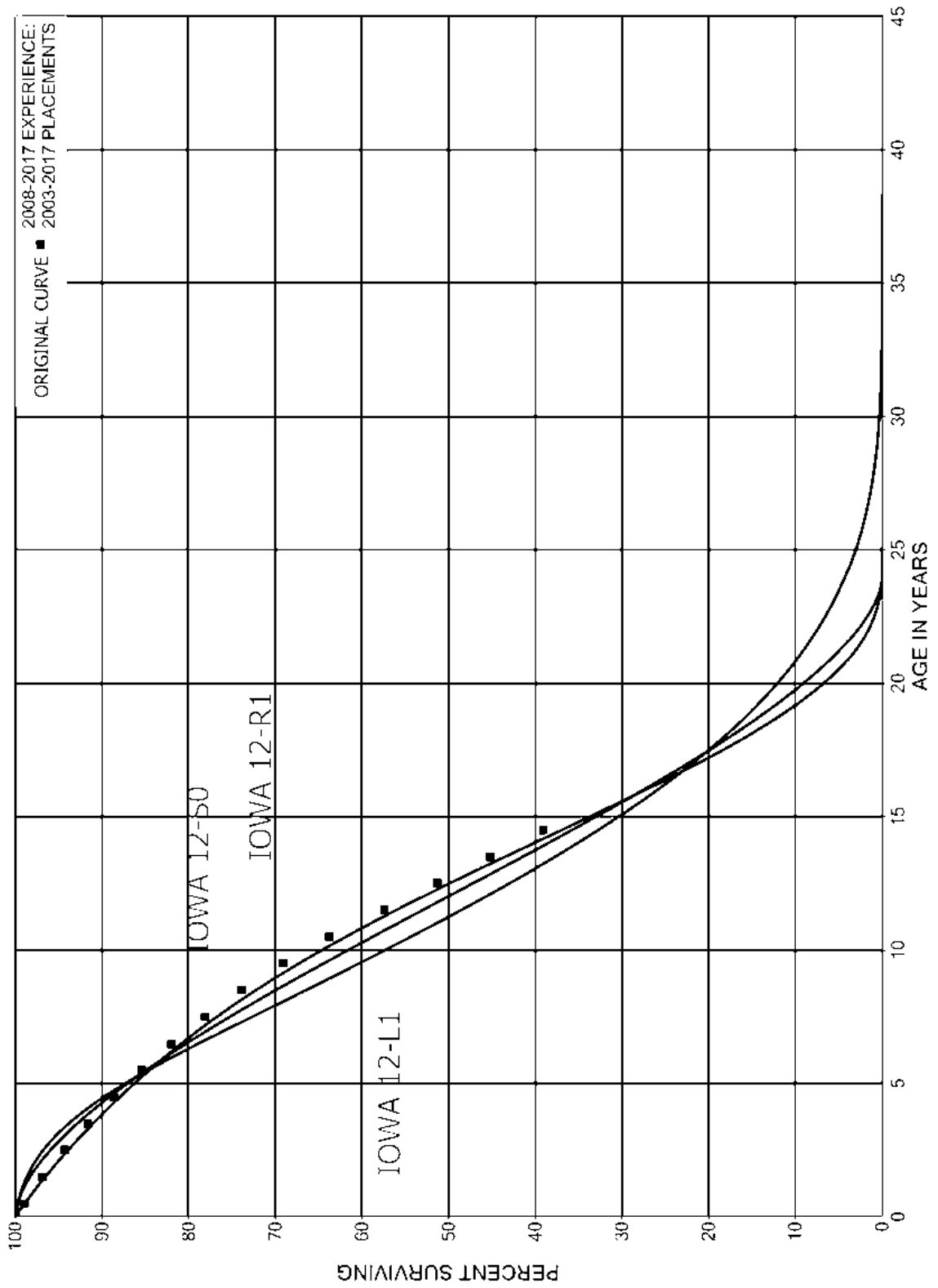


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## PART III. SERVICE LIFE CONSIDERATIONS

## PART III. SERVICE LIFE CONSIDERATIONS

### Field Trips

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

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

#### May 8, 2018

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

#### May 15-16, 2013

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

#### August 14, 2008

- Rager Mountain Compressor Station
- Laurel Ridge Compressor Station
- Greensburg Service Center
- Ambrust Compressor Station
- Pardos Excess Station



Wilksburg Service Center - Pitt Street  
Pitt Street LS Station

August 26-27, 2003

Altoona Service Center  
Lynndale & 49<sup>th</sup> Street Regulator Station (LS2765)  
Oak Ave. and 60<sup>th</sup> Street Regulator Station (LS1723)  
Shinkles Mill Road Regulator Station (LS1194)  
Stevens Border Station (XS217)  
Rager Mountain Compressor Station  
Laurel Ridge Compressor Station  
Johnstown Service Center  
Greensburg Service Center  
Gibsonia Service Center  
Wilksburg Service Center - Pitt Street  
Allenby Ave. and Braddock Ave. Regulator Station (LS1475)  
Chalfont Border Station

July 2, 1996

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

October 17-18, 1990

Altoona Division Headquarters  
Regulating Station LS-1723 at 60th Street and Oak Avenue  
Johnstown Division Headquarters  
Regulating Station LS-2568  
Rager Mountain Compressor Station  
Laurel Ridge Compressor Station  
Regulating Station XS-292  
Central Division Headquarters  
Southern Division Headquarters  
Wall Compressor Station  
Cooper Central Warehouse  
Gibson Compressor Station  
Pittsburgh Division Headquarters

October 1-2, 1985

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

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

## **Judgment**

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

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

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

| <u>Account No.</u> | <u>Account Name</u>   |
|--------------------|---|
| 325.41             | Rights-of-Way   |
| 327.01             | Field Compressor Station Structures   |
| 328.00             | Field Measuring and Regulating Station Structures                               |
| 330.01             | Producing Gas Wells - Well Construction   |
| 331.02             | Producing Gas Wells - Well Equipment - Pipe                                     |
| 332.01             | Field Lines   |
| 333.01             | Field Compressor Station Equipment  |
| 334.11             | Measuring and Regulating Station Equipment - Purchased Gas<br>- Meters          |
| 334.12             | Measuring and Regulating Station Equipment - Other Equipment<br>- Purchased Gas |
| 334.61             | Measuring and Regulating Station Equipment - Company Wells<br>- Meters          |

|        |  |
|--------|--|
| 334.62 | Measuring and Regulating Station Equipment Other Equipment<br>- Company Wells  |
| 335.02 | Drilling and Cleaning Equipment  |
| 337.00 | Other Equipment - Other  |
| 351.00 | Structures and Improvements  |
| 352.02 | Wells - Equipment  |
| 353.01 | Lines  |
| 354.01 | Compressor Station Equipment   |
| 366.02 | Measuring and Regulating Station Structures                                    |
| 366.03 | Other Structures   |
| 367.01 | Mains  |
| 369.00 | Measuring and Regulating Station Equipment                                     |
| 371.01 | Other Equipment  |
| 375.01 | Structures and Improvements - Measuring and Regulating Station<br>- General    |
| 375.02 | Structures and Improvements - Measuring and Regulating Station<br>- Industrial |
| 375.98 | Small Structures in 329, 375.3 and 390.5                                       |
| 375.99 | Large Structures in 329 and 375.3  |
| 376.01 | Mains  |
| 378.01 | Measuring and Regulating Station Equipment - General                           |
| 380.01 | Services   |
| 381.01 | Meters   |
| 382.01 | Meter Installations  |
| 385.01 | Industrial Measuring and Regulating Station Equipment                          |
| 387.01 | Other Equipment  |
| 392.11 | Transportation Equipment - Automobiles   |
| 392.21 | Transportation Equipment - Trucks  |
| 392.31 | Transportation Equipment - Trailers  |
| 392.51 | Transportation Equipment - Dual Fuel Kits                                      |
| 396.01 | Power Operated Equipment   |

Account 376.01, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376.01 represents 44 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1939 through 2017. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in

service. The retirements, and other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for the periods 1939 through 2017 and 1978 through 2017 was selected to analyze the rates of retirements of distribution mains. The current indication is that an Iowa 80-R2.5 survivor curve is being experienced, based on the statistical analysis for recent history, 1978-2017 and the overall period, 1939-2017. Discussions with operating and managing personnel as well as field observations related to reasons for retirement indicated that little change over the last few years or in the next few years are expected. Thus, a slight change to a longer average service life and survivor curve from the last study.

For Accounts 329, 375.3, and 390, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. Interim survivor curves were estimated for the major structures, based primarily upon the statistical analysis of the interim retirements that have been experienced by the Company's large buildings. The interim retirements in the three accounts were combined for the analysis, which is coded as Account 375.99.

The estimates for land, leaseholds, and rights-of-way represented by Accounts 350.11, 350.21, 352.11, 352.12, 365.2, 374.4, and 389.3 were based on a review of the ages and magnitude of experienced retirements and a consideration of the survivor curves of the physical plant with which the rights are associated. Generally, the rates of retirement have been small during the early portion of the life cycles, and are of use only in defining the foreportion of the estimated survivor curves. The maximum lives of

the estimated curves generally coincide with the maximum lives of the survivor curves determined for the associated physical plant.

The survivor curve for Account 351 was based on statistical analyses and a knowledge of the type of structures in the account. The structures generally are small to medium size metal buildings of the nature expected to experience average service lives approximating 40 to 60 years. The stub survivor curves for the 1951-2017 experience band for Account 351 is reasonably well fit by an R2 Iowa type curve with a 60-year average service life which provides for significant retirements during ages 35 through 65.

The survivor curve estimate for Account 355, Measuring and Regulating Equipment, is based on statistical analyses and the nature of the equipment in the account. The range of service lives used by others for this account is 35 to 50 years. The estimates for the Company's measuring and regulating equipment used in other functions range from 18 to 50 years with low mode survivor curves. The 55-R3 is a reasonable interpretation of the available experience, however, longer than the upper end of the range of lives expected for this equipment.

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

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

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

## PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### Group Depreciation Procedures

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

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

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

## **Remaining Life Annual Accruals**

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

## **Average Service Life Procedure**

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

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

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



### Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 5.5-L3 Survivor curve and a September 30, 2019 calculation date.

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

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 5.5-L3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:

CALCULATION DATE... 9-30-2019  
 SURVivor CURVE... 5.5.13

| AGE INTERVAL |            | LIFE<br>(3) | RETIREMENTS<br>DURING<br>INTERVAL<br>(4) | GROUP<br>ANNUAL<br>ACCUAL<br>(5) (4) / (3) |      | YEAR<br>INST.<br>(6) | SUMMATION<br>OF ANNUAL<br>ACCURALS<br>(7) | AVERAGE<br>PERCENT<br>SURVIVING<br>(8) | ANNUAL<br>FACTOR<br>(9) | ACCRUED<br>FACTOR<br>(10) |
|--------------|------------|-------------|--|--|------|----------------------|---|--|-------------------------|---------------------------|
| BEG<br>(1)   | END<br>(2) |             |  |  |      |                      |   |  |                         |                           |
| 0.000        | 0.750      | 0.375       | 0.00741                                  | 0.0074100000                               | 2019 | 16.09154956539       | 87.497389                                 | 0.2068                                 | 0.0776                  |                           |
| 0.750        | 1.250      | 1.250       | 0.90177                                  | 0.5614160000                               | 2018 | 20.38687984639       | 89.647705                                 | 0.2046                                 | 0.1558                  |                           |
| 1.250        | 2.250      | 2.250       | 3.46294                                  | 1.5390944444                               | 2017 | 19.33662362017       | 97.458352                                 | 0.1982                                 | 0.1460                  |                           |
| 1.750        | 3.750      | 3.250       | 11.06661                                 | 3.40511076923                              | 2016 | 16.26453201733       | 90.294577                                 | 0.1868                                 | 0.0071                  |                           |
| 3.750        | 4.750      | 4.250       | 21.65197                                 | 5.0949423594                               | 2015 | 12.49705645605       | 73.438355                                 | 0.1702                                 | 0.17234                 |                           |
| 4.750        | 5.750      | 5.250       | 23.95110                                 | 4.5802380952                               | 2014 | 7.58917257902        | 50.353989                                 | 0.1508                                 | 0.17917                 |                           |
| 5.750        | 6.750      | 6.250       | 13.98097                                 | 2.5377520000                               | 2013 | 4.07733257026        | 30.677854                                 | 0.1331                                 | 0.8319                  |                           |
| 6.750        | 7.750      | 7.250       | 10.00682                                 | 1.38023682769                              | 2012 | 2.71834285616        | 17.694051                                 | 0.1197                                 | 0.8648                  |                           |
| 7.750        | 8.750      | 8.250       | 6.50632                                  | 0.79470945455                              | 2011 | 1.05067771539        | 9.422578                                  | 0.1035                                 | 0.9034                  |                           |
| 8.750        | 9.750      | 9.250       | 3.83087                                  | 0.4144817811                               | 2010 | 0.4064509406         | 4.218988                                  | 0.1001                                 | 0.9352                  |                           |
| 9.750        | 10.750     | 10.250      | 1.73981                                  | 0.16934731707                              | 2009 | 0.13470322147        | 1.435640                                  | 0.0939                                 | 0.9615                  |                           |
| 10.750       | 11.750     | 11.250      | 0.50784                                  | 0.0451413333                               | 2008 | 0.07745859627        | 0.513827                                  | 0.0875                                 | 0.9844                  |                           |
| 11.750       | 12.750     | 12.250      | 0.09967                                  | 0.0081997184                               | 2007 | 0.0045843369         | 0.039135                                  | 0.0816                                 | 0.9996                  |                           |
| 12.750       | 13.290     | 12.920      | 0.00037                                  | 0.0000286377                               | 2006 | 0.0000456842         | 0.000363                                  | 0.0773                                 | 1.0000                  |                           |
| TOTAL        |            |             | 100.00000                                |  |      |                      |   |  |                         |                           |

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2019), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 20.38687984639 for 2018 equals one-half of 0.5614160000 plus all of the succeeding figures in column 5. Only three-quarters of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

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

The average percent surviving, derived from the Iowa 5.5-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

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

## **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

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

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will

render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

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

|         | <u>Account</u>                      | <u>Amortization<br/>Period,<br/>Years</u> |
|---------|-------------------------------------|---|
| 391,    | Office Furniture and Equipment      |   |
|         | Furniture                           | 20  |
|         | Computers                           | 5   |
|         | Equipment                           | 15  |
| 394,    | Tools, Shop and Garage Equipment    | 25  |
| 394.03, | Dual Fuel Stations                  | 15  |
| 397,    | Communication Equipment             | 15  |
| 397.05, | Communication Equipment – Radio     | 10  |
| 397.10, | Communication Equipment – Telephone | 15  |
| 398,    | Miscellaneous Equipment             | 15  |

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

## **AMORTIZATION OF NET SALVAGE**

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

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

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

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## PART V. RESULTS OF STUDY

## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

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

### **DESCRIPTION OF DETAILED TABULATIONS**

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

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



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

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

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

PEOPLES NATURAL GAS COMPANY LLC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

|   | DEPRECIABLE GROUP<br>(1)                          | SURVIVOR CURVE<br>(2) | ORIGINAL COST AS OF SEPTEMBER 30, 2019<br>(3) | BOOK DEPRECIATION RESERVE<br>(4) | FUTURE ACCRUALS<br>(5) | CALCULATED ANNUAL ACCRUAL RATE |                  | COMPOSITE REMAINING LIFE<br>(9)=(5)/(6) |             |
|---|---|-----------------------|---|----------------------------------|------------------------|--------------------------------|------------------|---|-------------|
|   |   |                       |   |                                  |                        | AMOUNT<br>(6)                  | (7)=(6)/(3)      |   |             |
| <b>DEPRECIABLE GAS PLANT</b>                            |   |                       |   |                                  |                        |                                |                  |   |             |
| <b>INTANGIBLE PLANT</b>                                 |   |                       |   |                                  |                        |                                |                  |   |             |
| 303.00  | MISCELLANEOUS INTANGIBLE PLANT                    | 10-SQ                 | 49,287,443.60                                 | 33,520,312                       | 15,753,131             | 5,212,315                      | 10.58            | 3.0                                     |             |
|   | SAP   | 5-SQ                  | 26,032,482.62                                 | 8,791,619                        | 19,240,864             | 5,609,779                      | 20.01            | 3.4                                     |             |
|   | OTHER   |                       | 77,313,926.30                                 | 42,319,931                       | 34,993,995             | 10,822,094                     | 14.00            | 3.2                                     |             |
| <b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>             |   |                       |   |                                  |                        |                                |                  |   |             |
| <b>PRODUCTION PLANT</b>                                 |   |                       |   |                                  |                        |                                |                  |   |             |
| 325.11  | PRODUCING LANDS                                   | 75-R2                 | 75,599.81                                     | 12,951                           | 62,545                 | 1,093                          | 1.45             | 57.3                                    |             |
| 325.21  | PRODUCING LEASEHOLDS                              | 55-R1, 5              | 10,075,91                                     | (188,213)                        | 198,228                | 12,611                         | 25.91            | 15.7                                    |             |
| 325.31  | GAS RIGHTS  | 95-R2, 5              | 9,119.74                                      | 6,492                            | 2,628                  | 72                             | 0.81             | 30.3                                    |             |
| 325.41  | RIGHTS-OF-WAY                                     | 75-R2                 | 1,345,527.98                                  | 744,838                          | 600,690                | 13,489                         | 1.00             | 44.5                                    |             |
| 327.01  | FIELD COMPRESSOR STATION STRUCTURES               | 49-SQ                 | 2,011,912.1                                   | 1,189,018                        | 822,174                | 30,079                         | 1.74             | 23.4                                    |             |
| 328.00  | FIELD MEASURING AND REGULATING STATION STRUCTURES | 28-R1                 | 45,916.03                                     | 43,425                           | 2,491                  | 562                            | 4.4              | 4.4                                     |             |
| 329.01  | OTHER STRUCTURES                                  |                       | 1,924,773.59                                  | 887,659                          | 1,037,165              | 30,501                         | 5.8              | 34.2                                    |             |
| 330.01  | PRODUCING GAS WELLS - WELL CONSTRUCTION           | 30-L0, 5              | 9,221.36                                      | 1,277                            | 7,944                  | 1,545                          | 16.75            | 5.14                                    |             |
| 331.02  | PRODUCING GAS WELLS - WELL EQUIPMENT              | 25-L1, 5              | 2,984.12                                      | 135,196                          | (132,211)              | 0                              |                  |   |             |
| 332.01  | FIELD LINES                                       | 69-R1                 | 37,063,583.76                                 | 18,521,933                       | 18,889,751             | 509,721                        | 1.37             | 36.4                                    |             |
| 333.01  | FIELD COMPRESSOR STATION EQUIPMENT                | 40-S1                 | 28,677,574.04                                 | 12,598,829                       | 16,078,745             | 704,187                        | 2.46             | 22.8                                    |             |
| <b>FIELD MEASURING AND REGULATING STATION EQUIPMENT</b> |   |                       |   |                                  |                        |                                |                  |   |             |
| 334.11  | METERS - PURCHASED GAS                            | 20-L2                 | 22,279.13                                     | 18,168                           | 3,111                  | 727                            | 3.26             | 4.3                                     |             |
| 334.12  | OTHER EQUIPMENT - PURCHASED GAS                   | 19-L0                 | 1,668,107.21                                  | 558,680                          | 1,110,427              | 144,361                        | 8.65             | 7.7                                     |             |
| 334.13  | METERS - COMPANY WELLS                            | 45-R1, 5              | 208,711.82                                    | 107,490                          | 101,220                | 3,901                          | 1.87             | 26.0                                    |             |
| 334.14  | OTHER EQUIPMENT - COMPANY WELLS                   | 14-L2, 5              | 73.96   | 33                               | 41                     | 10                             | 10               | 4.1                                     |             |
| 334.62  | OTHER EQUIPMENT - COMPANY WELLS                   | 18-R0, 5              | 378,025.03                                    | 375,767                          | 2,258                  | 235                            | 0.06             | 9.5                                     |             |
| 335.02  | DRILLING AND CLEANING EQUIPMENT                   | 9-L0, 5               | 8,641.92                                      | 18,642                           | 0                      | 0                              |                  |   |             |
| 337.00  | OTHER EQUIPMENT                                   | 22-L1                 | 104,774.68                                    | 63,346                           | 41,223                 | 4,201                          | 4.01             | 9.8                                     |             |
| <b>TOTAL PRODUCTION PLANT</b>                           |   |                       |   |                                  |                        | <b>35,098,570</b>              | <b>1,462,275</b> | <b>1.99</b>                             | <b>26.3</b> |
| <b>UNDERGROUND STORAGE PLANT</b>                        |   |                       |   |                                  |                        |                                |                  |   |             |
| 350.11  | LAND - GAS  | 50-L4                 | 3,083.77                                      | (54,522)                         | 67,585                 | 3,647                          | 27.87            | 18.5                                    |             |
| 350.21  | RIGHTS-OF-WAY                                     | 65-R2, 5              | 46,600.39                                     | 23,239                           | 23,542                 | 542                            | 1.16             | 43.4                                    |             |
| 351.00  | STRUCTURES AND IMPROVEMENTS                       | 60-R2                 | 1,740,982.58                                  | 1,113,133                        | 636,843                | 16,844                         | 0.96             | 37.8                                    |             |
| 352.01  | WELLS - CONSTRUCTION                              | 50-R1, 5              | 782,685.48                                    | 816,529                          | (33,844)               | 0                              |                  |   |             |
| 352.02  | WELLS - EQUIPMENT                                 | 55-R2                 | 284,609.93                                    | 362,636                          | (126,026)              | 0                              |                  |   |             |
| 352.11  | LEASEHOLDS  | 16-R0, 5              | 287,565                                       | 287,565                          | (125,628)              | 0                              |                  |   |             |
| 352.12  | STORAGE RIGHTS                                    | 60-L4                 | 20,734.05                                     | (67,438)                         | 118,173                | 7,108                          | 34.27            | 16.6                                    |             |
| 352.21  | RESERVOIRS  | 40-SQ                 | 433,138.50                                    | 136,807                          | 296,331                | 9,641                          | 2.23             | 30.7                                    |             |
| 352.31  | NONRECOVERABLE NATURAL GAS LINES                  | 37-SQ                 | 205,250.77                                    | 205,251                          | 0                      | 0                              |                  |   |             |
| 353.01  | COMPRESSOR STATION EQUIPMENT                      | 50-R2                 | 2,134,446.85                                  | 1,255,228                        | 884,019                | 27,831                         | 30               | 31.8                                    |             |
| 355.00  | MEASURING AND REGULATING EQUIPMENT                | 45-R1, 5              | 7,865,512.99                                  | 1,910,448                        | 5,955,065              | 221,789                        | 2.93             | 25.2                                    |             |
| 357.01  | OTHER EQUIPMENT                                   | 55-R3                 | 75,749.16                                     | 76,719                           | (670)                  | 0                              |                  |   |             |
|   | OTHER EQUIPMENT                                   | 30-S1                 | 50,853.87                                     | 32,158                           | (1,975)                | 0                              |                  |   |             |
| <b>TOTAL UNDERGROUND STORAGE PLANT</b>                  |   |                       |   |                                  |                        | <b>6,150,365</b>               | <b>7,333,749</b> | <b>2.13</b>                             | <b>25.5</b> |
|   |   |                       | <b>13,484,115.04</b>                          | <b>6,150,365</b>                 | <b>7,333,749</b>       | <b>287,350</b>                 | <b>1.99</b>      | <b>26.3</b>                             |             |

PEOPLES NATURAL GAS COMPANY LLC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP<br>(1)  | SURVIVOR CURVE<br>(2)                                  | ORIGINAL COST AS OF SEPTEMBER 30, 2019<br>(3) | BOOK DEPRECIATION RESERVE<br>(4) | FUTURE ACCRUALS<br>(5) | CALCULATED ANNUAL ACCRUAL AMOUNT<br>(6) | CALCULATED ANNUAL RATE<br>(7)=(6)/(3) | COMPOSITE REMAINING LIFE<br>(8)=(5)/(6) |
|---------------------------|--|---|----------------------------------|------------------------|---|---------------------------------------|---|
| <b>TRANSMISSION PLANT</b> |  |   |                                  |                        |   |                                       |   |
| 365.2'                    | RIGHTS-OF-WAY  | 2,287,747.01                                  | 1,102,929                        | 1,104,818              | 24,051                                  | 1.05                                  | 45.9                                    |
| 366.02                    | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 1,900,872.77                                  | 705,140                          | 795,733                | 24,431                                  | 1.63                                  | 32.9                                    |
| 366.03                    | STRUCTURES AND IMPROVEMENTS - OTHER                    | 49,895.58                                     | (72,412)                         | 122,608                | 40,202                                  | 80.59                                 | 3.0                                     |
| 367.0'                    | MAINS  | 119,764,784.67                                | 41,917,774                       | 77,867,011             | 1,491,335                               | 1.25                                  | 52.2                                    |
| 368.00                    | MEASURING AND REGULATING STATION EQUIPMENT             | 26,766,292.19                                 | 8,014,371                        | 20,751,921             | 887,135.4                               | 3.08                                  | 23.4                                    |
| 371.0'                    | OTHER EQUIPMENT  | 2,476,927.60                                  | 792,337                          | 1,684,591              | 102,384                                 | 4.13                                  | 16.5                                    |
|                           | <b>TOTAL TRANSMISSION PLANT</b>                        | <b>154,868,619.81</b>                         | <b>52,539,839</b>                | <b>102,328,782</b>     | <b>2,569,847</b>                        | <b>1.66</b>                           | <b>39.8</b>                             |
| <b>DISTRIBUTION PLANT</b> |  |   |                                  |                        |   |                                       |   |
| 374.04                    | RIGHTS-OF-WAY  | 3,966,262.62                                  | 1,490,039                        | 2,476,253              | 50,573                                  | 1.28                                  | 49.0                                    |
| 375.0'                    | STRUCTURES AND IMPROVEMENTS                            | 3,198,823.35                                  | 1,037,929                        | 2,160,901              | 54,219                                  | 1.69                                  | 39.9                                    |
| 375.02                    | MEASURING AND REGULATING STATION - GENERAL             | 112,047.64                                    | 66,746                           | 45,302                 | 1,521                                   | 1.36                                  | 29.8                                    |
| 375.32                    | OTHER STRUCTURES                                       | 23,037,693.58                                 | 16,280,837                       | 6,770,857              | 784,827                                 | 3.40                                  | 8.6                                     |
| 376.0'                    | MAINS  | 731,957,845.42                                | 195,198,055                      | 536,759,186            | 9,835,513                               | 1.34                                  | 54.8                                    |
| 376.0'                    | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL   | 37,100,936.25                                 | 15,317,014                       | 21,782,912             | 779,737                                 | 2.10                                  | 27.9                                    |
| 380.01                    | SERVICES   | 272,199,668.83                                | 116,089,619                      | 156,109,948            | 5,377,687                               | 1.98                                  | 29.0                                    |
| 381.01                    | METERS   | 65,480,617.89                                 | 14,369,247                       | 51,121,361             | 2,751,140                               | 4.24                                  | 18.4                                    |
| 382.01                    | METER INSTALLATIONS                                    | 59,136,578.00                                 | 25,097,982                       | 34,038,596             | 1,274,102                               | 2.15                                  | 28.7                                    |
| 385.0'                    | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  | 3,801,776.51                                  | 4,319,823                        | 5,382,148              | 217,511                                 | 2.20                                  | 25.7                                    |
| 386.01                    | OTHER PROPERTY ON CUSTOMER PREMISES                    | 777,981                                       | 74,846                           | 3,072                  | 867                                     | 1.12                                  | 3.5                                     |
| 387.01                    | OTHER EQUIPMENT  | 9,356,606.18                                  | 2,771,354                        | 6,635,252              | 311,421                                 | 4.09                                  | 16.5                                    |
|                           | <b>TOTAL DISTRIBUTION PLANT</b>                        | <b>1,214,546,094.12</b>                       | <b>392,080,655</b>               | <b>822,465,440</b>     | <b>21,492,904</b>                       | <b>1.77</b>                           | <b>38.3</b>                             |
| <b>GENERAL PLANT</b>      |  |   |                                  |                        |   |                                       |   |
| 388.03                    | RIGHTS-OF-WAY - COMMUNICATION                          | 33,158.59                                     | 25,244                           | 8,115                  | 246                                     | 0.74                                  | 33.0                                    |
| 390.05                    | STRUCTURES AND IMPROVEMENTS                            | 5,169,044.76                                  | 1,739,150                        | 3,449,544              | 76,671                                  | 1.48                                  | 45.0                                    |
| 391.0'                    | OFFICE FURNITURE AND EQUIPMENT - FURNITURE             | 966,700.13                                    | 153,578                          | 1,047,293              | 79,363                                  | 7.98                                  | 13.2                                    |
| 391.02                    | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS             | 6,144,241.41                                  | 2,182,183                        | 3,962,078              | 1,490,004                               | 24.25                                 | 2.7                                     |
| 391.03                    | OFFICE FURNITURE AND EQUIPMENT - COL. FURNITURE        | 500,437.17                                    | (112,347)                        | 612,785                | 75,473                                  | 14.50                                 | 8.1                                     |
| 392.1'                    | TRANSPORTATION EQUIPMENT - AUTOMOBILES                 | 75,830.47                                     | 70,990                           | 4,841                  | 4,143                                   | 5.46                                  | 1.2                                     |
| 392.2'                    | TRANSPORTATION EQUIPMENT - TRUCKS                      | 41,202,882.07                                 | 15,106,477                       | 26,096,905             | 3,768,923                               | 9.07                                  | 7.0                                     |
| 392.31                    | TRANSPORTATION EQUIPMENT - TRAILERS                    | 1,617,904.44                                  | 602,589                          | 1,015,314              | 110,755                                 | 6.85                                  | 9.2                                     |
| 392.51                    | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS              | 6,344.73                                      | 5,327                            | 1,018                  | 269                                     | 4.22                                  | 3.8                                     |
| 394.00                    | TOOLS, SHOP AND GARAGE EQUIPMENT                       | 956,487.68                                    | 317,844                          | 638,643                | 36,249                                  | 3.79                                  | 17.6                                    |
| 394.03                    | DUAL FUEL STATIONS                                     | 500,853.37                                    | 85,653                           | 435,190                | 34,680                                  | 6.92                                  | 17.6                                    |
| 396.01                    | POWER OPERATED EQUIPMENT                               | 8,126,376.67                                  | 2,830,450                        | 5,295,927              | 657,403                                 | 8.09                                  | 8.1                                     |
| 397.05                    | COMMUNICATION EQUIPMENT - RADIO                        | 1,263,974.13                                  | 942,789                          | 321,175                | 28,487                                  | 10.01                                 | 2.5                                     |
| 397.10                    | COMMUNICATION EQUIPMENT - TELEPHONE                    | 13,213,822.48                                 | 4,684,032                        | 8,516,686              | 969,058                                 | 6.88                                  | 9.4                                     |
| 398.01                    | MISCELLANEOUS EQUIPMENT                                | 130,538.69                                    | 95,371                           | 35,167                 | 11,787                                  | 9.03                                  | 3.0                                     |
|                           | <b>TOTAL GENERAL PLANT</b>                             | <b>79,957,737.79</b>                          | <b>28,516,165</b>                | <b>51,441,572</b>      | <b>7,351,626</b>                        | <b>9.19</b>                           | <b>7.0</b>                              |
|                           | <b>TOTAL DEPRECIABLE GAS PLANT</b>                     | <b>1,613,767,614.39</b>                       | <b>556,705,525</b>               | <b>1,057,062,091</b>   | <b>43,986,096</b>                       | <b>2.73</b>                           | <b>24.0</b>                             |

PEOPLES NATURAL GAS COMPANY LLC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

| DEPRECIABLE GROUP<br>(1)              | SURVIVOR<br>CURVE<br>(2) | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2019<br>(3) | BOOK<br>DEPRECIATION<br>RESERVE<br>(4) | FUTURE<br>ACCRUALS<br>(5) | CALCULATED<br>ANNUAL ACCRUAL<br>AMOUNT<br>(6) | CALCULATED<br>ACCRAU<br>RATE<br>(7)=(6)/(3) | COMPOSITE<br>REMAINING<br>LIFE<br>(8)=(5)/(6) |
|---------------------------------------|--------------------------|---|--|---------------------------|---|---|---|
| <b>NONDEPRECIABLE GAS PLANT</b>       |                          |   |  |                           |   |   |   |
| 325.5*                                |                          | 37,281.73   | 347                                    |                           |   |   |   |
| 350.12                                |                          | 3,740.07  |  |                           |   |   |   |
| 365.1*                                |                          | 192,965.82  |  |                           |   |   |   |
| 374.0*                                |                          | 63,544.91   | (2,293)                                |                           |   |   |   |
| 389.0*                                |                          | 5,726.52  |  |                           |   |   |   |
|                                       |                          | <u>917,269.10</u>                                   | <u>(1,348)</u>                         |                           |   |   |   |
| <b>TOTAL NONDEPRECIABLE GAS PLANT</b> |                          | <b>1,814,684,883.49</b>                             | <b>556,704,176</b>                     |                           |   |   |   |

\* LIFE SPANS AND 90-R1 INFERM SURVIVOR CURVE USED FOR MAJOR STRUCTURES.  
80-R2.5 USED AS SURVIVOR CURVE FOR MINOR STRUCTURES.



PEOPLES NATURAL GAS COMPANY LLC

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2019 OF BOOK RESERVE AS OF SEPTEMBER 30, 2018

| ACCOUNT (1)  | BOOK RESERVE AS OF SEPTEMBER 30, 2018 (2) | ANNUAL ACCRUAL (3) | AMORTIZATION OF NET SALVAGE (4) | PROJECTED RETIREMENTS (5) | PROJECTED GROSS SALVAGE (6) | PROJECTED COST OF REMOVAL (7) | TRANSFERS AND ADJUSTMENTS (8) | BOOK RESERVE AS OF SEPTEMBER 30, 2019 (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|--|---|--------------------|---------------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------------|---|---|
| 303.01 MISCELLANEOUS INTANGIBLE P. ANT                         | 47,991.010                                | 8,439,421          |                                 | 9,074,500                 |                             |                               |                               | 47,519,831                                | 54.74   |
| 325.11 PRODUCING LANDS   | 11,867                                    | 1,086              |                                 |                           |                             |                               |                               | 12,951                                    | 17.15   |
| 325.21 PRODUCING LEASEHOLDS                                    | (201,325)                                 | 13,113             |                                 |                           |                             |                               | (1,882,713)                   | (1,679,144)                               | 118.79  |
| 325.31 GAS RIGHTS  | 5,417                                     | 75                 |                                 |                           |                             |                               | 6,492                         | 71.19                                     | 55.36   |
| 325.41 RIG-OF-WAY  | 731,248                                   | 13,930             |                                 |                           |                             |                               | 744,833                       | 55.36                                     | 2.54  |
| 325.51 LAID  | 930                                       |                    | 17                              |                           |                             |                               | 647                           | 69.12                                     | 66.11   |
| 327.01 FIELD COMPRESSOR STATION STRUCTURES                     | (1,152,816)                               | 38,207             |                                 |                           |                             |                               | 1,189,018                     | 43,425                                    | 46.11   |
| 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES       | 42,374                                    | 1,057              |                                 | 1.18                      |                             |                               | 687,609                       | 1,277                                     | 13.85   |
| 329.01 OTHER STRUCTURES  | 857,246                                   | 31,552             |                                 |                           |                             |                               | 135,196                       | 4,530.50                                  | 49.05   |
| 331.01 PRODUCING GAS WFLS - WFL CONSTRUCTION                   | (598)                                     |                    |                                 |                           |                             |                               | (8,523,833)                   | (2,568,029)                               | 43.03   |
| 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE             | 18,369,825                                | 472,163            | 30,157                          | 228,310                   | 512                         | 50,554                        |                               |   |   |
| 332.01 WELLS   | 12,511,858                                | 655,020            | (1,533)                         | 599,979                   | 18,002                      | 15,136                        |                               |   |   |
| 333.01 FIELD COMPRESSOR STATION EQUIPMENT                      |   |                    |                                 |                           |                             |                               |                               |   |   |
| FIELD MEASURING AND REGULATING STATION EQUIPMENT               |   |                    |                                 |                           |                             |                               |                               |   |   |
| 334.11 METERS - PURCHASED GAS                                  | 18,266                                    | 932                |                                 |                           |                             |                               | 19,198                        | 89.04                                     | 60.09   |
| 334.12 OTHER EQUIPMENT - PURCHASED GAS                         | 486,835                                   | 101,104            | 404                             | 27,687                    | 6,062                       |                               | 568,680                       | 167,480                                   | 51.60   |
| 334.42 OTHER EQUIPMENT - FREE GAS                              | 103,483                                   | 3,986              |                                 |                           |                             |                               | 107,469                       | 31  | 59.50   |
| 334.61 WELLS - COMPANY WELLS                                   | 30  |                    |                                 |                           |                             |                               | 31                            |   |   |
| 334.62 OTHER EQUIPMENT - COMPANY WELLS                         | 375,502                                   | 285                |                                 |                           |                             |                               | 375,787                       |   |   |
| 335.02 DRILLING AND CLEANING EQUIPMENT                         | 15,612                                    | 4,586              |                                 |                           |                             |                               | 18,612                        | 63.916                                    | (416.66)  |
| 337.00 OTHER EQUIPMENT   | 55,897                                    | 5,895              |                                 |                           |                             |                               | 61,792                        | 29.70                                     | 63.81   |
| 339.11 LAND - GAS  | (98,187)                                  | 548                |                                 |                           |                             |                               | (97,639)                      | (104.32)                                  | (47.65)   |
| 351.21 RIGHTS OF WAY   | 22,711                                    | 17,052             |                                 | 16,011                    |                             |                               | 38,763                        | 197,639                                   | (669.83)  |
| 351.00 STRUCTURES AND IMPROVEMENTS                             | 918,529                                   | 7,480              |                                 |                           |                             |                               | 205,257                       | 100.00                                    | 58.58   |
| 352.01 WELLS - CONSTRUCTION                                    | 360,638                                   | 9,656              |                                 |                           |                             |                               | 1,970,046                     | 100.00                                    | 100.00  |
| 352.02 WELLS - EQUIPMENT                                       | 287,565                                   | 1,218,303          | 3,737                           |                           |                             |                               | 1,970,046                     | 100.00                                    | 100.00  |
| 352.11 LEASEHOLDS  | (104,885)                                 | 229,613            | 37,952                          | 8,926                     | 13,956                      | 59,672                        | 32,159                        | 32,159                                    | 100.00  |
| 352.12 STORAGE RIGHTS  | 127,146                                   |                    |                                 |                           |                             |                               |                               |   |   |
| 352.21 RESERVOIRS  | 205,257                                   |                    |                                 |                           |                             |                               |                               |   |   |
| 352.31 NON-RECOVERABLE NATURAL GAS                             | 1,218,303                                 |                    |                                 |                           |                             |                               |                               |   |   |
| 353.01 LINES   | 75,419                                    |                    |                                 |                           |                             |                               |                               |   |   |
| 354.01 COMPRESSION STATION EQUIPMENT                           | 32,159                                    |                    |                                 |                           |                             |                               |                               |   |   |
| 355.00 MEASURING AND REGULATING EQUIPMENT                      | 1,158,808                                 | 24,027             |                                 | 4,603                     |                             |                               | 1,182,629                     | 705,140                                   | 60.88   |
| 355.21 RIGHTS OF WAY   | 985,000                                   | 24,803             |                                 |                           |                             |                               | (72,412)                      | (44,844)                                  | 34.84   |
| 356.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING  | (123,733)                                 | 51,320             |                                 |                           |                             |                               |                               |   |   |
| 356.03 STRUCTURES AND IMPROVEMENTS - OTHER                     | 123,733                                   | 51,320             |                                 |                           |                             |                               |                               |   |   |
| 357.01 MAINS   | 40,683,775                                | 1,482,782          | 3,151                           | 277,124                   | 2,189                       | 6,968                         | 41,917,774                    | 8,014,071                                 | 27.86   |
| 358.00 MEASURING AND REGULATING STATION EQUIPMENT              | 7,311,297                                 | 890,020            | 20,097                          | 177,387                   | 29,948                      | 257                           | 7,527,337                     | 31,389                                    | 30.98   |
| 371.01 OTHER EQUIPMENT   | 684,740                                   | 113,129            | 263                             | 12,545                    |                             |                               | 792,677                       | 1,490,039                                 | 30.98   |
| 374.01 LAND AND LAND RIGHTS - LAID                             | (86,623)                                  |                    | (1,371)                         | 32                        |                             |                               | (87,994)                      |   |   |
| 374.04 RIGHTS OF WAY   | 1,139,647                                 | 50,766             | (105)                           |                           |                             |                               | 1,189,308                     | 37.57                                     | 32.45   |
| STRICTURES AND IMPROVEMENTS                                    | 969,486                                   | 36,467             |                                 |                           |                             |                               | 1,007,923                     | 65,746                                    | 70.84   |
| 375.01 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL    | 85,730                                    | 4,546              |                                 |                           |                             |                               | 90,276                        |   |   |
| 375.02 MEASURING AND REGULATING STATION EQUIPMENT - INDUSTRIAL | 16,004,853                                | 429,393            | 1,711                           | (4,466)                   | 3,903                       |                               | 16,429,013                    |   |   |
| 375.32 OTHER   |   |                    |                                 |                           |                             |                               |                               |   |   |
| 376.01 MAINS   | 187,027,658                               | 5,169,212          | 1,406,085                       | 819,141                   | 5,854                       | 1,537,300                     | 195,598,656                   | 47,341                                    | 42.65   |
| 379.01 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL    | 14,958,518                                | 720,439            | 22,029                          | 328,286                   | 35,066                      |                               | 15,034,318                    | 1,089,618                                 | 27.85   |
| 380.01 SERVICES  | 112,271,036                               | 4,992,803          | 1,783,578                       | 587,588                   | 2,633,176                   |                               | 119,268,181                   | 2,087,940                                 | 43.82   |
| 381.01 METERS  | 13,069,783                                | 2,408,787          | 58                              | 1,749,320                 | 56                          |                               | 15,228,303                    | 4,319,829                                 | 96.04   |
| 382.01 METER INSTALLATIONS                                     | 24,184,189                                | 1,252,593          | 154,434                         | 338,104                   | 165,170                     |                               | 25,934,390                    | 2,721,354                                 | 75.83   |
| 385.01 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT   | 4,137,057                                 | 224,344            | 1,078                           | 41,610                    | 234                         |                               | 4,383,313                     | 1,739,600                                 | 15.07   |
| 385.01 OTHER EQUIPMENT   | 1,956                                     | 346,136            |                                 | 242,452                   |                             |                               | 2,304,544                     | 2,102,036                                 | 35.62   |
| 387.01 RIGHTS OF WAY - COMMUNICATION                           | 249                                       |                    |                                 |                           |                             |                               |                               | 2,102,036                                 | 122.45  |
| 389.03 STRUCTURES AND IMPROVEMENTS - OTHER                     | 1,568,688                                 | 72,812             |                                 |                           |                             |                               | 1,641,500                     |   |   |
| 391.01 UTILITY TURN IN AND EQUIPMENT - TURN IN                 | (119,031)                                 | 87,358             |                                 |                           |                             |                               | (31,673)                      |   |   |
| 391.02 OFFICE FURNITURE AND EQUIPMENT - COFFERS                | 1,383,115                                 | 2,805,044          |                                 | 1,202,036                 |                             |                               | 2,102,036                     |   |   |
| 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT              | (189,202)                                 | 79,470             |                                 | 2,536                     |                             |                               | (186,666)                     |   |   |
| 391.04 OFFICE FURNITURE AND EQUIPMENT - LEGAL - BOOKS          | 9,521                                     |                    |                                 | 9,543                     |                             |                               | (12,347)                      |   |   |

PEOPLES NATURAL GAS COMPANY LLC

TABLE 2. BRING FORWARD TO SEPTEMBER 30, 2019 OF BOOK RESERVE AS OF SEPTEMBER 30, 2018

| ACCOUNT<br>(1)                                   | BOOK RESERVE<br>AS OF<br>SEPTEMBER 30, 2018 *<br>(2) | ANNUAL<br>ACCRUAL *<br>(3) | AMORTIZATION<br>OF<br>NET SALVAGE *<br>(4) | PROJECTED<br>RETIREMENTS *<br>(5) | PROJECTED<br>GROSS<br>SALVAGE *<br>(6) | PROJECTED<br>COST OF<br>REMOVAL *<br>(7) | TRANSFERS<br>AND<br>ADJUSTMENTS *<br>(8) | BOOK RESERVE<br>AS OF<br>SEPTEMBER 30, 2019<br>(9) | BOOK RESERVE<br>AS A PERCENT OF<br>ORIGINAL<br>COST<br>(10) |
|--|--|----------------------------|--|-----------------------------------|--|--|--|--|---|
| 389 11 TRANSPORTATION EQUIPMENT - AUTOMOBILES    | 60,677   | 11,693                     | (1,381)                                    |                                   |  |  |  | 70,990   | 95.02   |
| 389 21 TRANSPORTATION EQUIPMENT - TRUCKS         | 13,048,186   | 3,473,130                  | (145,703)                                  | 1,544,539                         | 278,429                                |  |  | 5,106,477  | 36.86   |
| 392 51 TRANSPORTATION EQUIPMENT - TRAILERS       | 491,677  | 117,848                    | (7,303)                                    |                                   |  |  |  | 602,540  | 37.25   |
| 392 51 TRANSPORTATION EQUIPMENT - DUAL FULL KITS | 5,032  | 325                        |  |                                   |  |  |  | 5,327  | 83.85   |
| 384 03 100-5L SHOP AND GARAGE EQUIPMENT          | 361,047  | 26,013                     |  | 3,209                             |  |  |  | 317,844  | 33.23   |
| 364 03 DUAL FUEL STATIONS                        | 30,504   | 34,750                     |  |                                   |  |  |  | 65,653   | 13.11   |
| 368 01 POWER OPERATED EQUIPMENT                  | 3,074,503  | 674,507                    | (55,472)                                   | 971,319                           | 135,875                                |  |  | 2,830,430  | 34.83   |
| 387 05 COMMUNICATION EQUIPMENT - RADIO           | 818,275  | 126,524                    |  |                                   |  |  |  | 942,799  | 74.59   |
| 387 10 COMMUNICATION EQUIPMENT - TELEPHONE       | 3,867,814  | 833,399                    | (6,311)                                    |                                   |  |  |  | 4,684,892  | 35.53   |
| 368 01 MISCELLANEOUS EQUIPMENT                   | 132,727  | 14,833                     |  | 52,184                            |  |  |  | 55,377   | 73.06   |
| <b>TOTAL GAS PLANT</b>                           | <b>535,307,243</b>                                   | <b>39,892,643</b>          | <b>3,238,892</b>                           | <b>17,662,263</b>                 | <b>425,555</b>                         | <b>4,498,413</b>                         | <b>419</b>                               | <b>556,704,176</b>                                 |   |

**PEOPLES NATURAL GAS COMPANY LLC**  
**TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR**  
**THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

| DEPRECIABLE GROUP<br>(1)                                |  | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2018<br>(2) | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2019<br>(3) | ANNUAL<br>ACCRUAL<br>RATE<br>(4) | ANNUAL<br>ACCRUAL<br>AMOUNT<br>(5) |
|---|--|---|---|----------------------------------|------------------------------------|
| <b>DEPRECIABLE GAS PLANT</b>                            |  |   |   |                                  |                                    |
| <b>INTANGIBLE PLANT</b>                                 |  |   |   |                                  |                                    |
| 303 00  | MISCELLANEOUS INTANGIBLE PLANT                         | 72,977,953.38                                       | 77,313,926.30                                       | * 1.23                           | 8,436,421                          |
| <b>TOTAL INTANGIBLE PLANT</b>                           |  | <b>72,977,953.38</b>                                | <b>77,313,926.30</b>                                |                                  | <b>8,436,421</b>                   |
| <b>PRODUCTION PLANT</b>                                 |  |   |   |                                  |                                    |
| 325 11  | PRODUCING LANDS  | 75,699.81   | 75,699.81   | 1.44                             | 1,089                              |
| 325 21  | PRODUCING LEASEHOLDS                                   | 10,015.91   | 10,015.91   | 139.92                           | 13,713                             |
| 325 31  | GAS RIGHTS   | 9,116.74  | 9,116.74  | 5.82                             | 75                                 |
| 325 41  | RIGHTS-OF-WAY  | 1,345,527.98  | 1,345,527.98  | 1.01                             | 13,590                             |
| 327 01  | FIELD COMPRESSOR STATION STRUCTURES                    | 2,011,191.21  | 2,011,191.21  | 1.60                             | 36,201                             |
| 328 00  | FIELD MEASURING AND REGULATING STATION STRUCTURES      | 45,316.00   | 45,616.00   | 2.29                             | 1,051                              |
| 329 01  | OTHER STRUCTURES                                       | 1,925,964.58  | 1,924,743.59  | 1.64                             | 31,552                             |
| 330 01  | PRODUCING GAS WELLS - WELL CONSTRUCTION                | 9,221.39  | 9,221.39  | 25.53                            | 1,875                              |
| 331 02  | PRODUCING GAS WELLS - WELL EQUIPMENT - PPL             | 2,984.12  | 2,984.12  | -                                | 0                                  |
| 332 01  | FIFTH - INFS   | 56,566,826.76                                       | 57,093,583.76                                       | 1.30                             | 472,165                            |
| 333 01  | FIELD COMPRESSOR STATION EQUIPMENT                     | 27,635,684.04                                       | 28,677,674.04                                       | 2.42                             | 685,020                            |
| <b>FIELD MEASURING AND REGULATING STATION EQUIPMENT</b> |  |   |   |                                  |                                    |
| 334 11  | METERS - PURCHASED GAS                                 | 22,279.13   | 22,279.13   | 4.05                             | 892                                |
| 334 12  | OTHER EQUIPMENT - PURCHASED GAS                        | 941,168.21  | 1,689,107.21  | 7.67                             | 100,104                            |
| 334 42  | OTHER EQUIPMENT - FREE GAS                             | 238,711.82  | 238,711.82  | 1.91                             | 3,996                              |
| 334 61  | METERS - COMPANY WELLS                                 | 73.96   | 73.96   | 17.58                            | 13                                 |
| 334 62  | OTHER EQUIPMENT - COMPANY WELLS                        | 378,025.03  | 378,025.03  | 0.07                             | 265                                |
| 335 02  | DRILLING AND CEMENTING EQUIPMENT                       | 18,641.92   | 18,641.92   | -                                | 0                                  |
| 337 00  | OTHER EQUIPMENT  | 134,774.68  | 134,774.68  | 4.39                             | 4,599                              |
| <b>TOTAL PRODUCTION PLANT</b>                           |  | <b>70,601,726.33</b>                                | <b>73,597,121.33</b>                                |                                  | <b>1,365,589</b>                   |
| <b>UNDERGROUND STORAGE PLANT</b>                        |  |   |   |                                  |                                    |
| 350 11  | LAND - GAS   | 15,083.77   | 13,083.77   | 28.24                            | 3,685                              |
| 350 21  | RIGHTS-OF-WAY  | 46,800.39   | 46,800.39   | 1.17                             | 546                                |
| 351 00  | STRUCTURES AND IMPROVEMENTS                            | 1,765,993.58  | 1,749,882.58  | 0.97                             | 17,052                             |
| 352 01  | WELLS - CONSTRUCTION                                   | 782,685.48  | 782,685.48  | -                                | 0                                  |
| 352 02  | WELLS - EQUIPMENT                                      | 284,609.93  | 284,609.93  | -                                | 0                                  |
| 352 11  | LEASEHOLDS   | 61,936.70   | 61,936.70   | -                                | 0                                  |
| 352 12  | STORAGE RIGHTS   | 20,734.05   | 20,734.05   | 35.93                            | 7,450                              |
| 352 21  | RESERVOIRS   | 433,138.50  | 433,138.50  | 2.23                             | 9,659                              |
| 352 31  | NON-RECOVERABLE NATURAL GAS                            | 205,250.77  | 205,250.77  | -                                | 0                                  |
| 353 01  | LINLS  | 2,134,446.85  | 2,134,446.85  | 1.33                             | 28,388                             |
| 354 01  | COMPRESSOR STATION EQUIPMENT                           | 7,574,445.96  | 7,565,617.99  | 3.02                             | 229,613                            |
| 355 00  | MEASURING AND REGULATING EQUIPMENT                     | 75,745.16   | 75,745.16   | -                                | 0                                  |
| 357 01  | OTHER EQUIPMENT  | 30,183.87   | 30,183.87   | -                                | 0                                  |
| <b>TOTAL UNDERGROUND STORAGE PLANT</b>                  |  | <b>13,509,054.04</b>                                | <b>13,484,115.04</b>                                |                                  | <b>295,405</b>                     |
| <b>TRANSMISSION PLANT</b>                               |  |   |   |                                  |                                    |
| 365 21  | RIGHTS-OF-WAY  | 2,287,747.01  | 2,287,747.01  | 1.05                             | 24,021                             |
| 366 02  | STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING | 1,535,535.77  | 1,500,072.77  | 1.65                             | 23,833                             |
| 366 03  | STRUCTURES AND IMPROVEMENTS - OTHER                    | 49,995.58   | 49,995.58   | 102.65                           | 51,320                             |
| 367 01  | MAINS  | 118,147,754.67                                      | 119,781,784.67                                      | 1.24                             | 1,462,792                          |
| 369 00  | MEASURING AND REGULATING STATION EQUIPMENT             | 27,562,090.18                                       | 28,788,252.18                                       | 3.16                             | 890,020                            |
| 371 01  | OTHER EQUIPMENT  | 2,484,865.62  | 2,476,927.60  | 4.56                             | 113,129                            |
| <b>TOTAL TRANSMISSION PLANT</b>                         |  | <b>150,038,008.81</b>                               | <b>154,868,619.81</b>                               |                                  | <b>2,566,076</b>                   |
| <b>DISTRIBUTION PLANT</b>                               |  |   |   |                                  |                                    |
| 374 04  | RIGHTS-OF-WAY  | 3,966,262.62  | 3,966,262.62  | 1.29                             | 50,768                             |
| <b>STRUCTURES AND IMPROVEMENTS</b>                      |  |   |   |                                  |                                    |
| 375 01  | MEASURING AND REGULATING STATION - GENERAL             | 2,218,997.35  | 3,169,823.35  | 1.42                             | 38,467                             |
| 375 02  | MEASURING AND REGULATING STATION - INDUSTRIAL          | 12,047.64   | 12,047.64   | 1.38                             | 1,546                              |
| 375 02  | OTHER  | 20,767,060.55                                       | 20,057,693.59                                       | 1.99                             | 429,303                            |
| 376 01  | MAINS  | 667,165,116.42                                      | 731,967,846.42                                      | 1.32                             | 9,168,212                          |
| 378 01  | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL   | 34,584,533.25                                       | 37,100,856.25                                       | 2.01                             | 720,439                            |
| 380 01  | SERVICES   | 249,159,040.83                                      | 272,199,166.83                                      | 1.90                             | 4,952,905                          |
| 381 01  | METERS   | 50,605,230.85                                       | 65,480,617.89                                       | 4.15                             | 2,400,792                          |
| 382 01  | METER INSTALLATIONS                                    | 57,385,682.00                                       | 58,136,678.00                                       | 2.15                             | 1,252,593                          |
| 385 01  | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  | 9,691,561.54  | 8,901,776.54  | 2.29                             | 224,544                            |
| 386 01  | OTHER PROPERTY ON CUSTOMER PREMISES                    | 77,115.81   | 77,115.81   | 1.41                             | 1,096                              |
| 387 01  | OTHER EQUIPMENT  | 8,244,830.18  | 8,556,606.18  | 4.17                             | 346,136                            |
| <b>TOTAL DISTRIBUTION PLANT</b>                         |  | <b>1,093,376,191.12</b>                             | <b>1,214,546,094.12</b>                             |                                  | <b>19,594,667</b>                  |

PEOPLES NATURAL GAS COMPANY LLC  
**TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR  
 THE TWELVE MONTHS ENDED SEPTEMBER 30, 2019**

| DEPRECIABLE GROUP<br>(1)           | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2018<br>(2) | ORIGINAL COST<br>AS OF<br>SEPTEMBER 30, 2019<br>(3) | ANNUAL<br>ACCRUAL<br>RATE<br>(4) | ANNUAL<br>ACCRUAL<br>AMOUNT<br>(5) |
|------------------------------------|---|---|----------------------------------|------------------------------------|
| <b>GENERAL PLANT</b>               |   |   |                                  |                                    |
| 389 03                             | RIGHTS-OF-WAY - COMMUNICATION                       | 33,158.59   |                                  | 249                                |
| 380 05                             | STRUCTURES AND IMPROVEMENTS                         | 4,854,044.76  | 1.45                             | 72,812                             |
| 381 01                             | OFFICE FURNITURE AND EQUIPMENT - FURNITURE          | 1,009,856.05  | 8.12                             | 81,458                             |
| 381 02                             | OFFICE FURNITURE AND EQUIPMENT - COMPUTERS          | 5,818,145.26  | 34.66                            | 2,085,044                          |
| 381 03                             | OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT          | 502,872.82  | 15.64                            | 79,470                             |
| 381 04                             | OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS        | 9,912.78  | 0.00                             | 0                                  |
| 382 11                             | TRANSPORTATION EQUIPMENT - AUTOMOBILES              | 75,830.47   | 15.42                            | 11,693                             |
| 382 21                             | TRANSPORTATION EQUIPMENT - TRUCKS                   | 34,399,584.07                                       | 9.18                             | 3,179,130                          |
| 382 31                             | TRANSPORTATION EQUIPMENT - TRAILERS                 | 1,617,904.44  | 7.29                             | 117,945                            |
| 382 51                             | TRANSPORTATION EQUIPMENT - DUAL FUEL KITS           | 6,344.73  | 5.12                             | 325                                |
| 384 00                             | TOOLS, SHOP AND GARAGE EQUIPMENT                    | 690,796.35  | 3.57                             | 26,013                             |
| 384 03                             | DUAL FUEL STATIONS                                  | 500,853.37  | 8.94                             | 34,754                             |
| 386 01                             | POWER OPERATED EQUIPMENT                            | 9,097,636.67  | 7.60                             | 679,801                            |
| 387 05                             | COMMUNICATION EQUIPMENT - RADIO                     | 1,263,974.13  | 13.01                            | 126,524                            |
| 387 10                             | COMMUNICATION EQUIPMENT - TELEPHONE                 | 10,732,720.48                                       | 9.99                             | 833,329                            |
| 388 01                             | MISCELLANEOUS EQUIPMENT                             | 182,722.54  | 9.47                             | 14,833                             |
| <b>TOTAL GENERAL PLANT</b>         | <b>70,606,286.55</b>                                | <b>79,957,737.79</b>                                |                                  | <b>7,631,486</b>                   |
| <b>TOTAL DEPRECIABLE GAS PLANT</b> | <b>1,471,109,220.24</b>                             | <b>1,613,767,614.39</b>                             |                                  | <b>39,892,643</b>                  |



PEOPLES NATURAL GAS COMPANY LLC

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

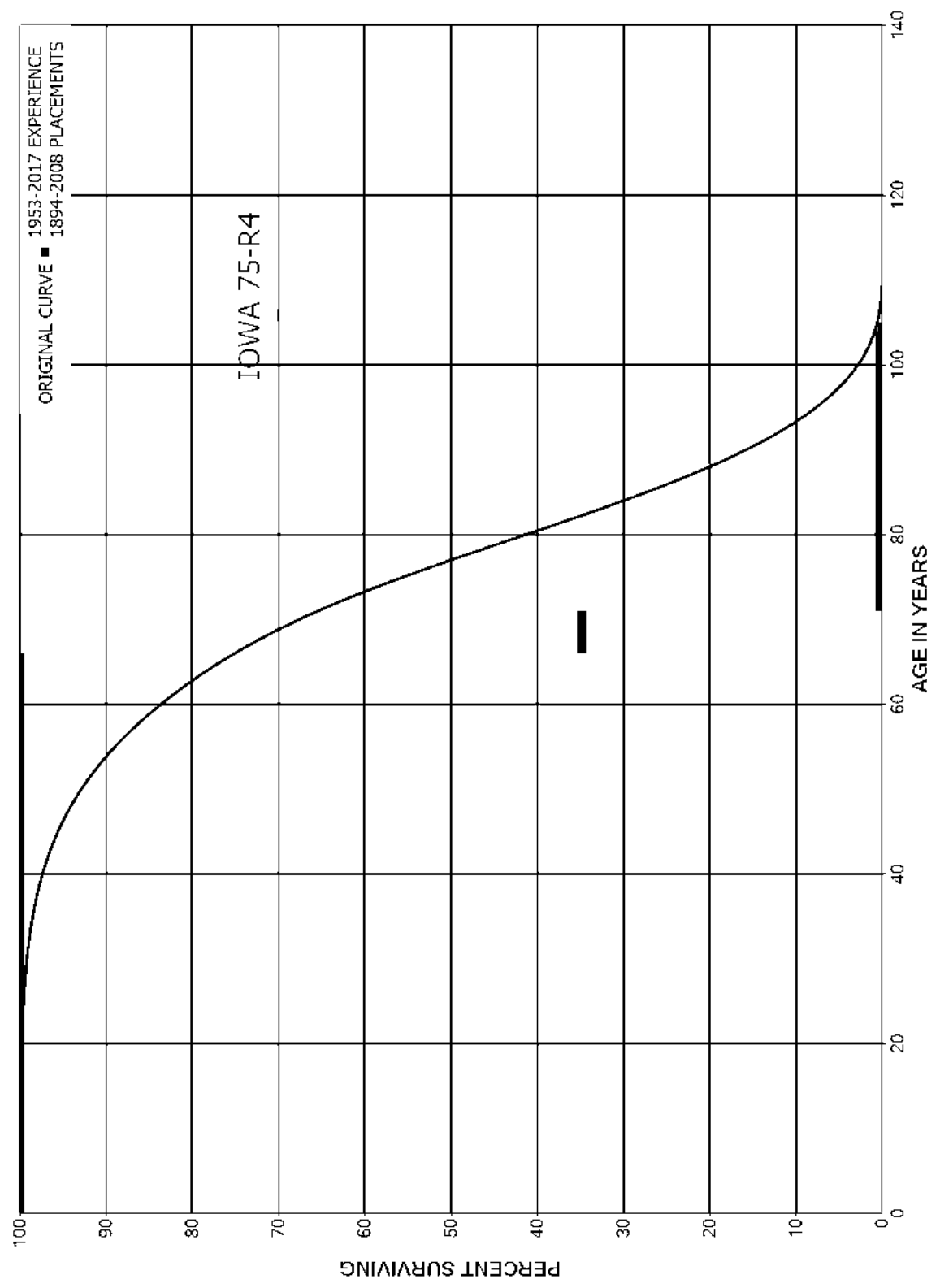
| ACCOUNT<br>(1) | 2014                    |                           | 2015                    |                           | 2016                    |                           | 2017                    |                           | 2018                     |                            | NET<br>SALVAGE<br>ACCRUAL<br>(13)-(12)*5 |
|----------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|--|
|                | GROSS<br>SALVAGE<br>(2) | COST OF<br>REMOVAL<br>(3) | GROSS<br>SALVAGE<br>(4) | COST OF<br>REMOVAL<br>(5) | GROSS<br>SALVAGE<br>(6) | COST OF<br>REMOVAL<br>(7) | GROSS<br>SALVAGE<br>(8) | COST OF<br>REMOVAL<br>(9) | GROSS<br>SALVAGE<br>(10) | COST OF<br>REMOVAL<br>(11) |  |
| 326.51         |                         |                           | 86                      |                           |                         |                           |                         |                           |                          |                            | (17)                                     |
| 332.01         |                         | 8,235                     | 9,641                   | 9,641                     |                         | 34,453                    |                         | 36,720                    | 32,206                   |                            | (132,636)                                |
| 333.01         |                         | 931                       |                         |                           |                         |                           | 3,551                   | 5,075                     | 39,022                   |                            | 1,372                                    |
| 334.17         |                         |                           |                         | 2,071                     |                         |                           |                         |                           |                          |                            | (2,071)                                  |
| 353.01         |                         |                           | 2,034                   |                           |                         | 14,791                    |                         | 1,862                     |                          |                            | (18,685)                                 |
| 354.01         | 46,546                  | 198,481                   |                         |                           |                         |                           |                         |                           | 6                        | 21                         | (15,950)                                 |
| 367.01         | 8,246                   | 4,372                     | 7,942                   | 7,942                     |                         |                           |                         | 67,743                    | 14,115                   |                            | (18,176)                                 |
| 369.00         |                         | 25,309                    |                         |                           |                         |                           |                         |                           | 2,714                    |                            | 186,965                                  |
| 371.01         |                         | 1,334                     |                         |                           |                         | 1,179                     |                         |                           |                          | 13                         | (1,348)                                  |
| 374.01         |                         |                           |                         |                           | 2,330                   |                           |                         |                           |                          |                            | 0  |
| 375.04         |                         |                           |                         |                           |                         |                           |                         |                           |                          | 2,030                      | 0  |
| 375.32         |                         | 4,559                     |                         |                           |                         |                           |                         |                           |                          | 1,725                      | (6,284)                                  |
| 376.01         | (238)                   | 1,032,564                 | 1,541,209               | 1,541,209                 | 7,179                   | 1,147,866                 | 5,894                   | 1,611,578                 | 2,315,605                | 2,315,605                  | (1,284,015)                              |
| 378.01         |                         | 2,988                     |                         |                           |                         |                           |                         | 78,452                    | 40,050                   |                            | (119,327)                                |
| 380.01         |                         | 1,400,631                 | 1,562,882               |                           |                         | 1,913,197                 |                         | 1,758,614                 | 2,705,044                |                            | (9,341,198)                              |
| 381.01         |                         |                           |                         | 69,090                    |                         |                           |                         | 87,896                    |                          | 48                         | (46)                                     |
| 382.01         |                         | 153,180                   |                         | 1,017                     |                         | 125,405                   |                         |                           | 132,627                  |                            | (134,197)                                |
| 385.01         |                         |                           |                         |                           |                         |                           |                         |                           | 5,341                    |                            | (6,308)                                  |
| 382.11         | 732                     |                           |                         |                           |                         |                           | 3,907                   |                           | 6,835                    |                            | 136                                      |
| 392.21         | 17,251                  |                           |                         |                           |                         |                           | 195,521                 |                           | 172,856                  |                            | 144,337                                  |
| 392.31         | 4,937                   |                           |                         |                           |                         |                           | 9,837                   |                           | 28,430                   |                            | 39,389                                   |
| 396.01         | 91,328                  |                           |                         |                           |                         |                           | 4,295                   |                           | 201,456                  |                            | 327,714                                  |
| 397.10         |                         |                           |                         |                           |                         |                           | 5,540                   |                           |                          |                            | 3,180                                    |
| <b>TOTAL</b>   | <b>263,697</b>          | <b>2,842,566</b>          | <b>223,736</b>          | <b>3,094,037</b>          | <b>87,963</b>           | <b>3,241,900</b>          | <b>229,344</b>          | <b>3,648,176</b>          | <b>465,465</b>           | <b>5,292,648</b>           | <b>(16,849,123)</b>                      |
|                |                         |                           |                         |                           |                         |                           |                         |                           |                          |                            | <b>(3,369,825)</b>                       |



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## PART VI. SERVICE LIFE STATISTICS

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 325.11 PRODUCING LANDS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.11 PRODUCING LANDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2008

EXPERIENCE BAND 1953-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 85,263                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 85,372                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 75,046                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 76,844                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 76,735                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 97,485                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 74,937                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 74,937                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 74,937                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 74,937                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 6,320  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 6,423  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 6,323  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 23,261                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 23,261                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 23,261                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 23,261                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 23,261                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 32,254                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 32,254                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 32,254                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 28.5                           | 34,993                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 29.5                           | 32,777                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 30.5                           | 32,443                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 31.5                           | 32,443                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 32.5                           | 32,443                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 33.5                           | 32,443                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 34.5                           | 26,785                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 35.5                           | 26,785                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 36.5                           | 26,785                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 37.5                           | 26,785                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 38.5                           | 26,785                                       |                                       | 0.0000         | 1.0000        | 100.00                           |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.11 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1894-2008       |  |                                       | EXPERIENCE BAND 1953-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 50.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 51.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 52.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 53.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 54.5                           | 26,785                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 55.5                           | 26,977                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 56.5                           | 26,593                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 57.5                           | 26,593                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 58.5                           | 26,665                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 59.5                           | 26,665                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 60.5                           | 26,665                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 61.5                           | 26,665                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 62.5                           | 26,665                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 63.5                           | 26,002                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 64.5                           | 26,002                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 65.5                           | 26,002                                       | 16,938                                | 0.6514                    | 0.3486        | 100.00                           |
| 66.5                           | 9,064  |                                       | 0.0000                    | 1.0000        | 34.86                            |
| 67.5                           | 9,064  |                                       | 0.0000                    | 1.0000        | 34.86                            |
| 68.5                           | 9,064  |                                       | 0.0000                    | 1.0000        | 34.86                            |
| 69.5                           | 9,064  |                                       | 0.0000                    | 1.0000        | 34.86                            |
| 70.5                           | 9,064  | 8,993                                 | 0.9921                    | 0.0079        | 34.86                            |
| 71.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 72.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 73.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 74.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 75.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 76.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 77.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 78.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |

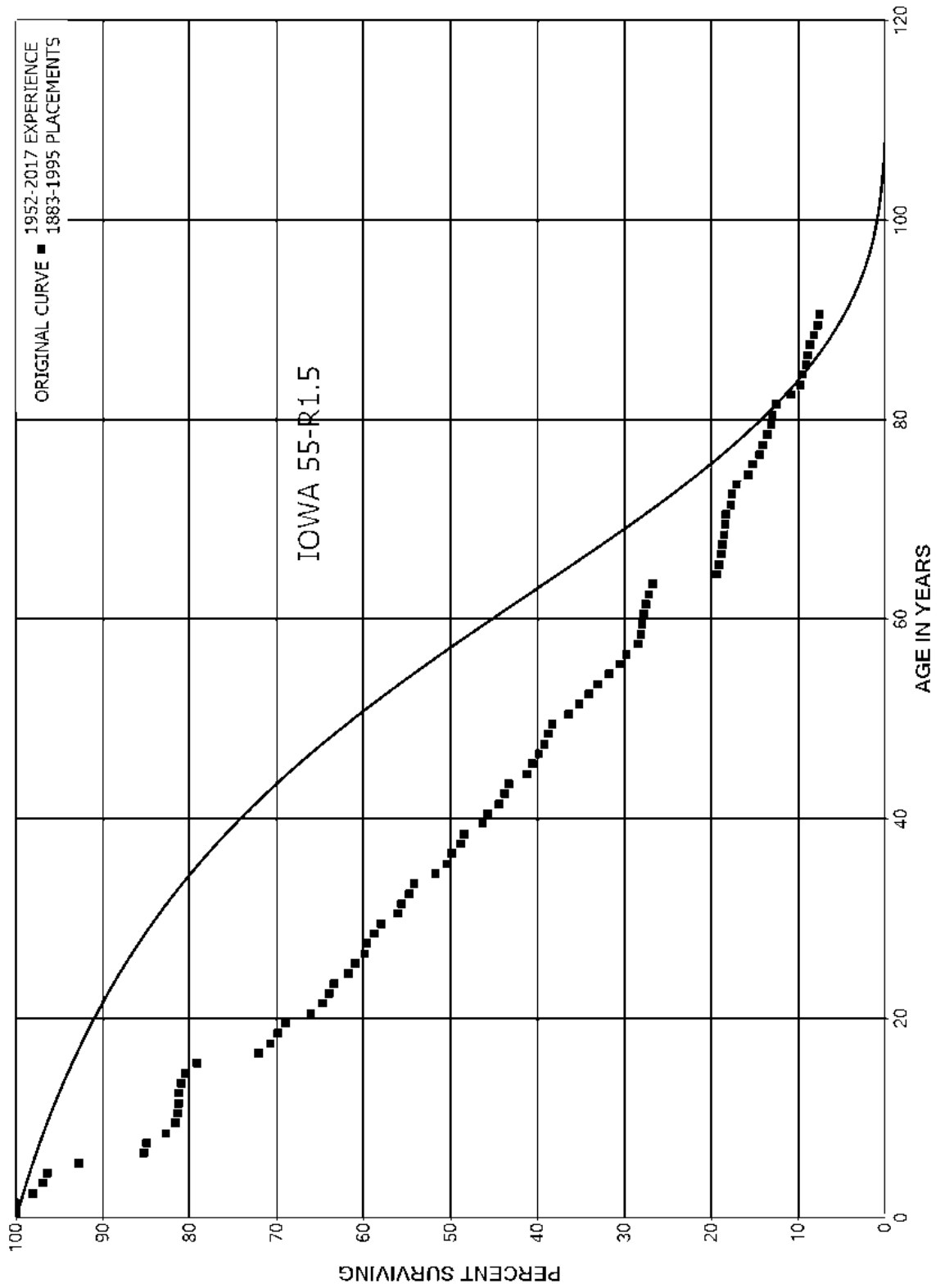
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.11 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1894-2008       |  |                                       | EXPERIENCE BAND 1953-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 80.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 81.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 82.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 83.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 84.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 85.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 86.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 87.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 88.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 89.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 90.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 91.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 92.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 93.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 94.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 95.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 96.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 97.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 98.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 99.5                           | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 100.5                          | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 101.5                          | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 102.5                          | 71   |                                       | 0.0000                    | 1.0000        | 0.27                             |
| 103.5                          | 71   | 71                                    | 1.0000                    |               | 0.27                             |
| 104.5                          |  |                                       |                           |               |                                  |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 325.21 PRODUCING LEASEHOLDS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.21 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1883-1995       |  |                                       | EXPERIENCE BAND 1952-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,940,001                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,123,278                                    | 1,325                                 | 0.0003                    | 0.9997        | 100.00                           |
| 1.5                            | 1,408,429                                    | 27,078                                | 0.0192                    | 0.9808        | 99.97                            |
| 2.5                            | 909,161                                      | 11,403                                | 0.0125                    | 0.9875        | 98.05                            |
| 3.5                            | 996,007                                      | 4,918                                 | 0.0049                    | 0.9951        | 96.82                            |
| 4.5                            | 990,170                                      | 37,723                                | 0.0381                    | 0.9619        | 96.34                            |
| 5.5                            | 965,950                                      | 76,977                                | 0.0797                    | 0.9203        | 92.67                            |
| 6.5                            | 892,945                                      | 3,163                                 | 0.0035                    | 0.9965        | 85.29                            |
| 7.5                            | 898,382                                      | 23,996                                | 0.0267                    | 0.9733        | 84.99                            |
| 8.5                            | 883,688                                      | 12,244                                | 0.0139                    | 0.9861        | 82.72                            |
| 9.5                            | 883,658                                      | 1,910                                 | 0.0022                    | 0.9978        | 81.57                            |
| 10.5                           | 886,158                                      | 697                                   | 0.0008                    | 0.9992        | 81.39                            |
| 11.5                           | 896,210                                      | 1,050                                 | 0.0012                    | 0.9988        | 81.33                            |
| 12.5                           | 898,931                                      | 3,337                                 | 0.0037                    | 0.9963        | 81.23                            |
| 13.5                           | 922,000                                      | 4,977                                 | 0.0054                    | 0.9946        | 80.93                            |
| 14.5                           | 915,329                                      | 15,447                                | 0.0169                    | 0.9831        | 80.50                            |
| 15.5                           | 915,720                                      | 81,418                                | 0.0889                    | 0.9111        | 79.14                            |
| 16.5                           | 837,757                                      | 15,970                                | 0.0191                    | 0.9809        | 72.10                            |
| 17.5                           | 823,849                                      | 10,160                                | 0.0123                    | 0.9877        | 70.73                            |
| 18.5                           | 816,261                                      | 10,113                                | 0.0124                    | 0.9876        | 69.85                            |
| 19.5                           | 807,459                                      | 33,729                                | 0.0418                    | 0.9582        | 68.99                            |
| 20.5                           | 779,463                                      | 16,928                                | 0.0217                    | 0.9783        | 66.11                            |
| 21.5                           | 763,089                                      | 9,023                                 | 0.0118                    | 0.9882        | 64.67                            |
| 22.5                           | 755,598                                      | 6,131                                 | 0.0081                    | 0.9919        | 63.91                            |
| 23.5                           | 751,103                                      | 19,569                                | 0.0261                    | 0.9739        | 63.39                            |
| 24.5                           | 732,323                                      | 9,919                                 | 0.0135                    | 0.9865        | 61.74                            |
| 25.5                           | 723,098                                      | 12,258                                | 0.0170                    | 0.9830        | 60.90                            |
| 26.5                           | 712,963                                      | 3,100                                 | 0.0043                    | 0.9957        | 59.87                            |
| 27.5                           | 734,140                                      | 10,969                                | 0.0149                    | 0.9851        | 59.61                            |
| 28.5                           | 735,055                                      | 10,006                                | 0.0136                    | 0.9864        | 58.72                            |
| 29.5                           | 725,897                                      | 23,825                                | 0.0328                    | 0.9672        | 57.92                            |
| 30.5                           | 707,520                                      | 5,602                                 | 0.0079                    | 0.9921        | 56.02                            |
| 31.5                           | 707,773                                      | 11,424                                | 0.0161                    | 0.9839        | 55.57                            |
| 32.5                           | 697,403                                      | 6,124                                 | 0.0088                    | 0.9912        | 54.68                            |
| 33.5                           | 692,253                                      | 31,114                                | 0.0449                    | 0.9551        | 54.20                            |
| 34.5                           | 662,259                                      | 17,563                                | 0.0265                    | 0.9735        | 51.76                            |
| 35.5                           | 651,613                                      | 7,055                                 | 0.0108                    | 0.9892        | 50.39                            |
| 36.5                           | 649,405                                      | 12,469                                | 0.0192                    | 0.9808        | 49.84                            |
| 37.5                           | 638,375                                      | 5,982                                 | 0.0094                    | 0.9906        | 48.89                            |
| 38.5                           | 636,118                                      | 27,590                                | 0.0434                    | 0.9566        | 48.43                            |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.21 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1995       |  |                                       | EXPERIENCE BAND 1952-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 609,596                                      | 7,988                                 | 0.0131                    | 0.9869        | 46.33                            |  |
| 40.5                           | 607,510                                      | 17,418                                | 0.0290                    | 0.9710        | 45.72                            |  |
| 41.5                           | 583,967                                      | 8,679                                 | 0.0149                    | 0.9851        | 44.40                            |  |
| 42.5                           | 547,577                                      | 5,381                                 | 0.0099                    | 0.9901        | 43.74                            |  |
| 43.5                           | 207,107                                      | 9,931                                 | 0.0479                    | 0.9521        | 43.30                            |  |
| 44.5                           | 108,357                                      | 1,562                                 | 0.0144                    | 0.9856        | 41.23                            |  |
| 45.5                           | 108,278                                      | 2,245                                 | 0.0207                    | 0.9793        | 40.63                            |  |
| 46.5                           | 106,418                                      | 1,570                                 | 0.0148                    | 0.9852        | 39.79                            |  |
| 47.5                           | 105,247                                      | 1,323                                 | 0.0126                    | 0.9874        | 39.20                            |  |
| 48.5                           | 98,832                                       | 1,119                                 | 0.0113                    | 0.9887        | 38.71                            |  |
| 49.5                           | 98,642                                       | 4,754                                 | 0.0482                    | 0.9518        | 38.27                            |  |
| 50.5                           | 96,314                                       | 3,374                                 | 0.0350                    | 0.9650        | 36.43                            |  |
| 51.5                           | 96,149                                       | 3,111                                 | 0.0324                    | 0.9676        | 35.15                            |  |
| 52.5                           | 98,224                                       | 2,869                                 | 0.0292                    | 0.9708        | 34.01                            |  |
| 53.5                           | 97,694                                       | 3,782                                 | 0.0387                    | 0.9613        | 33.02                            |  |
| 54.5                           | 100,449                                      | 3,747                                 | 0.0373                    | 0.9627        | 31.74                            |  |
| 55.5                           | 98,419                                       | 2,717                                 | 0.0276                    | 0.9724        | 30.56                            |  |
| 56.5                           | 100,381                                      | 4,415                                 | 0.0440                    | 0.9560        | 29.71                            |  |
| 57.5                           | 97,742                                       | 1,092                                 | 0.0112                    | 0.9888        | 28.41                            |  |
| 58.5                           | 97,125                                       | 375                                   | 0.0039                    | 0.9961        | 28.09                            |  |
| 59.5                           | 101,986                                      | 1,129                                 | 0.0111                    | 0.9889        | 27.98                            |  |
| 60.5                           | 97,250                                       | 692                                   | 0.0071                    | 0.9929        | 27.67                            |  |
| 61.5                           | 96,099                                       | 859                                   | 0.0089                    | 0.9911        | 27.47                            |  |
| 62.5                           | 95,113                                       | 1,839                                 | 0.0193                    | 0.9807        | 27.23                            |  |
| 63.5                           | 92,782                                       | 25,721                                | 0.2772                    | 0.7228        | 26.70                            |  |
| 64.5                           | 67,316                                       | 889                                   | 0.0132                    | 0.9868        | 19.30                            |  |
| 65.5                           | 66,766                                       | 636                                   | 0.0095                    | 0.9905        | 19.04                            |  |
| 66.5                           | 65,976                                       | 442                                   | 0.0067                    | 0.9933        | 18.86                            |  |
| 67.5                           | 65,363                                       | 800                                   | 0.0122                    | 0.9878        | 18.74                            |  |
| 68.5                           | 64,240                                       | 455                                   | 0.0071                    | 0.9929        | 18.51                            |  |
| 69.5                           | 63,685                                       | 386                                   | 0.0061                    | 0.9939        | 18.38                            |  |
| 70.5                           | 60,077                                       | 1,841                                 | 0.0307                    | 0.9693        | 18.27                            |  |
| 71.5                           | 58,254                                       | 271                                   | 0.0047                    | 0.9953        | 17.70                            |  |
| 72.5                           | 56,667                                       | 1,665                                 | 0.0294                    | 0.9706        | 17.62                            |  |
| 73.5                           | 54,197                                       | 4,477                                 | 0.0826                    | 0.9174        | 17.10                            |  |
| 74.5                           | 48,558                                       | 1,449                                 | 0.0298                    | 0.9702        | 15.69                            |  |
| 75.5                           | 45,254                                       | 2,306                                 | 0.0510                    | 0.9490        | 15.22                            |  |
| 76.5                           | 42,412                                       | 1,241                                 | 0.0293                    | 0.9707        | 14.45                            |  |
| 77.5                           | 42,135                                       | 1,593                                 | 0.0378                    | 0.9622        | 14.02                            |  |
| 78.5                           | 38,270                                       | 1,168                                 | 0.0305                    | 0.9695        | 13.49                            |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.21 PRODUCING LEASEHOLDS

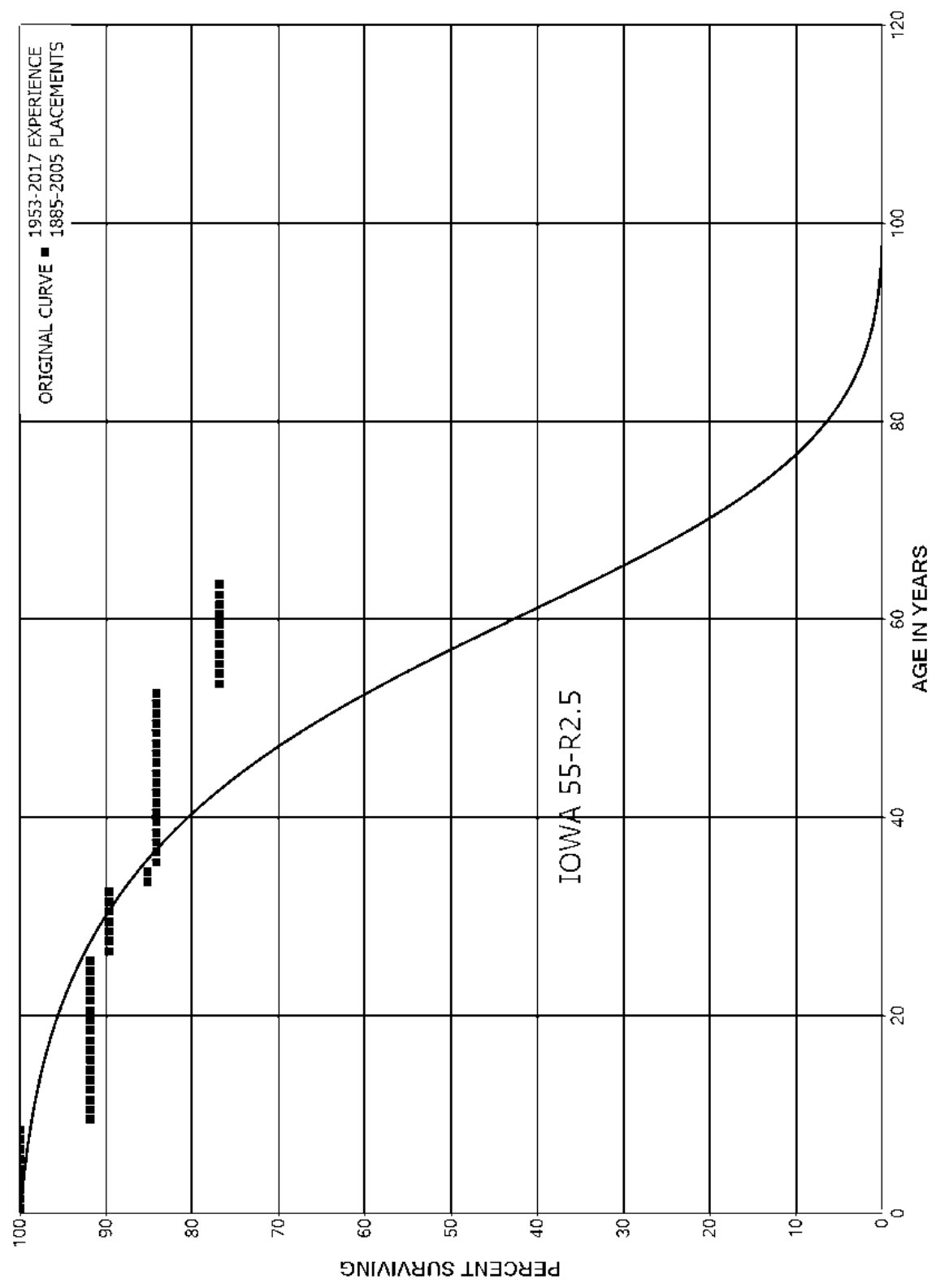
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1995       |  |                                       | EXPERIENCE BAND 1952-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 37,101                                       | 438                                   | 0.0118                    | 0.9882        | 13.08                            |  |
| 80.5                           | 36,624                                       | 1,054                                 | 0.0288                    | 0.9712        | 12.93                            |  |
| 81.5                           | 35,543                                       | 4,947                                 | 0.1392                    | 0.8608        | 12.56                            |  |
| 82.5                           | 30,238                                       | 3,781                                 | 0.1252                    | 0.8748        | 10.81                            |  |
| 83.5                           | 27,057                                       | 371                                   | 0.0137                    | 0.9863        | 9.67                             |  |
| 84.5                           | 26,686                                       | 1,422                                 | 0.0533                    | 0.9467        | 9.54                             |  |
| 85.5                           | 25,264                                       | 567                                   | 0.0224                    | 0.9776        | 9.03                             |  |
| 86.5                           | 24,652                                       | 534                                   | 0.0217                    | 0.9783        | 8.83                             |  |
| 87.5                           | 24,255                                       | 1,157                                 | 0.0477                    | 0.9523        | 8.64                             |  |
| 88.5                           | 23,098                                       | 1,481                                 | 0.0641                    | 0.9359        | 8.22                             |  |
| 89.5                           | 21,617                                       | 442                                   | 0.0203                    | 0.9795        | 7.70                             |  |
| 90.5                           | 21,175                                       | 522                                   | 0.0246                    | 0.9754        | 7.54                             |  |
| 91.5                           | 20,653                                       | 857                                   | 0.0413                    | 0.9585        | 7.33                             |  |
| 92.5                           | 19,796                                       | 275                                   | 0.0139                    | 0.9861        | 7.03                             |  |
| 93.5                           | 19,522                                       | 272                                   | 0.0139                    | 0.9861        | 6.95                             |  |
| 94.5                           | 19,250                                       | 278                                   | 0.0144                    | 0.9856        | 6.85                             |  |
| 95.5                           | 18,972                                       | 591                                   | 0.0311                    | 0.9689        | 6.76                             |  |
| 96.5                           | 18,382                                       | 2,317                                 | 0.1260                    | 0.8740        | 6.53                             |  |
| 97.5                           | 16,065                                       | 1,683                                 | 0.1049                    | 0.8951        | 5.72                             |  |
| 98.5                           | 14,323                                       | 1,648                                 | 0.1151                    | 0.8849        | 5.12                             |  |
| 99.5                           | 12,675                                       | 673                                   | 0.0531                    | 0.9469        | 4.53                             |  |
| 100.5                          | 11,999                                       | 2,456                                 | 0.2047                    | 0.7953        | 4.29                             |  |
| 101.5                          | 9,543  | 977                                   | 0.1024                    | 0.8976        | 3.41                             |  |
| 102.5                          | 8,540  | 5,021                                 | 0.5879                    | 0.4121        | 3.06                             |  |
| 103.5                          | 3,519  | 87                                    | 0.0248                    | 0.9752        | 1.26                             |  |
| 104.5                          | 3,432  | 536                                   | 0.1562                    | 0.8438        | 1.23                             |  |
| 105.5                          | 2,896  | 1,763                                 | 0.6097                    | 0.3903        | 1.04                             |  |
| 106.5                          | 1,130  | 111                                   | 0.0983                    | 0.9017        | 0.41                             |  |
| 107.5                          | 1,019  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 108.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 109.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 110.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 111.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 112.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 113.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 114.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 115.5                          | 974  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 116.5                          | 634  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 117.5                          | 634  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |
| 118.5                          | 634  |                                       | 0.0000                    | 1.0000        | 0.37                             |  |

PEOPLES NATURAL GAS COMPANY LLC  
ACCOUNT 325.21 PRODUCING LEASEHOLDS  
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1995       |  |                                       | EXPERIENCE BAND 1952-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 119.5                          | 634  |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 120.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 121.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 122.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 123.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 124.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 125.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 126.5                          | 13   |                                       | 0.0000                    | 1.0000        | 0.37                             |
| 127.5                          |  |                                       |                           |               | 0.37                             |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 325.31 GAS RIGHS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.31 GAS RIGHTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1885-2005       |  |                                       | EXPERIENCE BAND 1953-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 22,956                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 22,942                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 17,017                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 17,017                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 10,721                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 10,721                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 10,721                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 10,721                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 13,590                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 13,590                                       | 1,103                                 | 0.0812                    | 0.9188        | 100.00                           |
| 9.5                            | 12,486                                       |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 10.5                           | 12,486                                       |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 11.5                           | 12,486                                       |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 12.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 13.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 14.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 15.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 16.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 17.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 18.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 19.5                           | 3,367  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 20.5                           | 2,180  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 21.5                           | 2,180  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 22.5                           | 2,180  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 23.5                           | 3,296  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 24.5                           | 4,107  |                                       | 0.0000                    | 1.0000        | 91.88                            |
| 25.5                           | 4,107  | 100                                   | 0.0243                    | 0.9757        | 91.88                            |
| 26.5                           | 4,007  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 27.5                           | 3,112  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 28.5                           | 5,389  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 29.5                           | 5,663  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 30.5                           | 5,663  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 31.5                           | 6,674  |                                       | 0.0000                    | 1.0000        | 89.64                            |
| 32.5                           | 6,674  | 333                                   | 0.0499                    | 0.9501        | 89.64                            |
| 33.5                           | 5,330  |                                       | 0.0000                    | 1.0000        | 85.17                            |
| 34.5                           | 5,390  | 65                                    | 0.0121                    | 0.9879        | 85.17                            |
| 35.5                           | 5,325  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 36.5                           | 5,325  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 37.5                           | 5,340  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 38.5                           | 5,340  |                                       | 0.0000                    | 1.0000        | 84.14                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.31 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1885-2005       |  |                                       | EXPERIENCE BAND 1953-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,340  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 40.5                           | 5,340  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 41.5                           | 8,516  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 42.5                           | 8,516  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 43.5                           | 8,456  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 44.5                           | 8,456  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 45.5                           | 8,456  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 46.5                           | 8,456  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 47.5                           | 8,456  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 48.5                           | 9,051  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 49.5                           | 9,051  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 50.5                           | 9,035  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 51.5                           | 9,035  |                                       | 0.0000                    | 1.0000        | 84.14                            |
| 52.5                           | 9,035  | 787                                   | 0.0871                    | 0.9129        | 84.14                            |
| 53.5                           | 5,072  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 54.5                           | 5,072  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 55.5                           | 6,072  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 56.5                           | 3,737  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 57.5                           | 3,737  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 58.5                           | 3,767  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 59.5                           | 3,767  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 60.5                           | 4,867  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 61.5                           | 4,867  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 62.5                           | 4,867  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 63.5                           | 4,867  |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 64.5                           | 16,580                                       |                                       | 0.0000                    | 1.0000        | 76.81                            |
| 65.5                           | 16,580                                       | 1,000                                 | 0.0603                    | 0.9397        | 76.81                            |
| 66.5                           | 33,229                                       |                                       | 0.0000                    | 1.0000        | 72.18                            |
| 67.5                           | 36,856                                       |                                       | 0.0000                    | 1.0000        | 72.18                            |
| 68.5                           | 36,856                                       | 1,116                                 | 0.0303                    | 0.9697        | 72.18                            |
| 69.5                           | 35,741                                       | 812                                   | 0.0227                    | 0.9773        | 70.00                            |
| 70.5                           | 34,929                                       |                                       | 0.0000                    | 1.0000        | 68.41                            |
| 71.5                           | 34,929                                       | 4                                     | 0.0001                    | 0.9999        | 68.41                            |
| 72.5                           | 35,126                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 73.5                           | 35,126                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 74.5                           | 35,126                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 75.5                           | 35,126                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 76.5                           | 35,751                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 77.5                           | 30,900                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 78.5                           | 30,900                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |

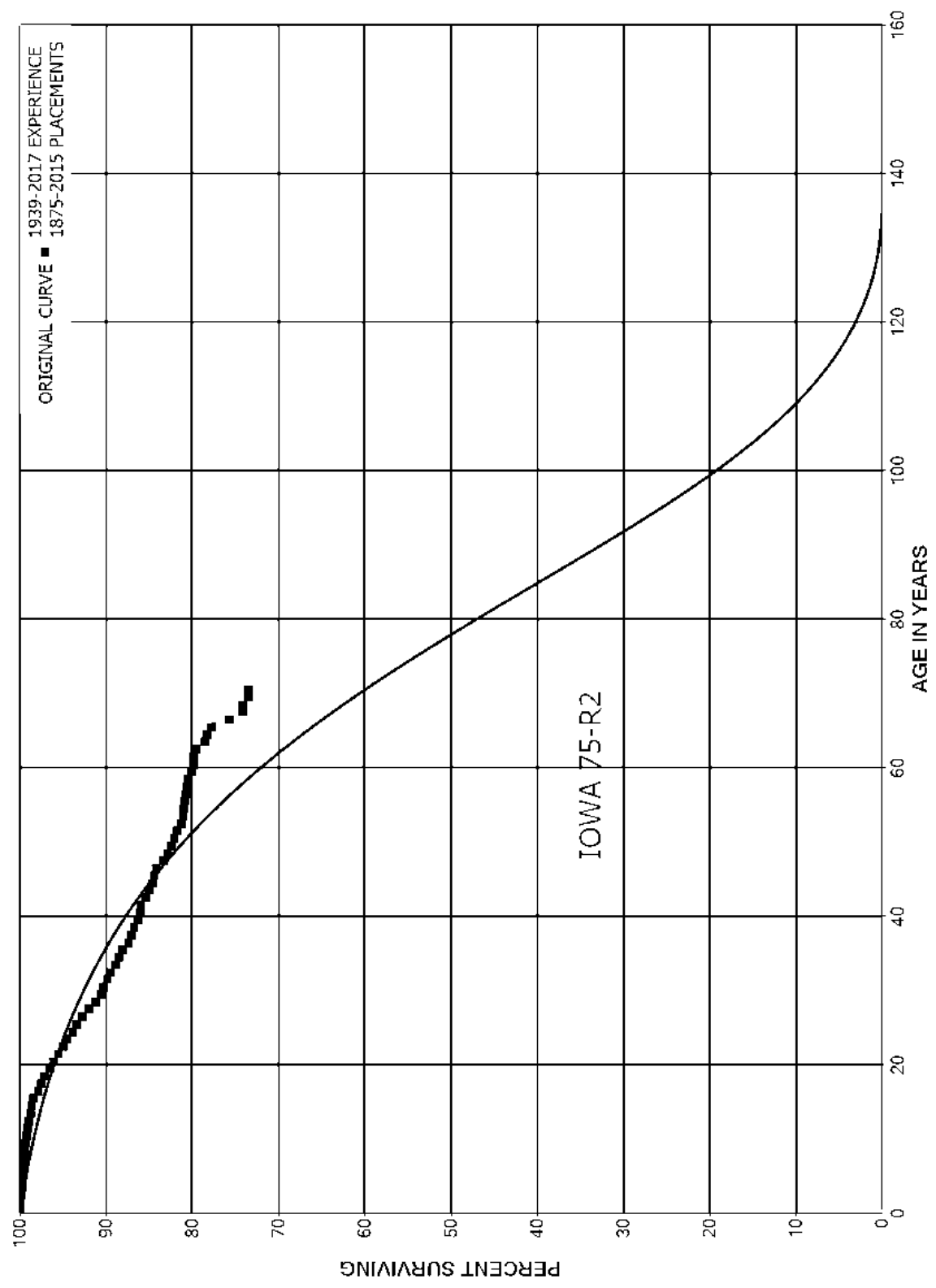
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.31 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1885-2005       |  |                                       | EXPERIENCE BAND 1953-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 68,445                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 80.5                           | 77,996                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 81.5                           | 75,494                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 82.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 83.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 84.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 85.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 86.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 87.5                           | 74,242                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 88.5                           | 73,297                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 89.5                           | 73,297                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 90.5                           | 73,297                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 91.5                           | 73,297                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 92.5                           | 73,297                                       |                                       | 0.0000                    | 1.0000        | 68.40                            |
| 93.5                           | 73,297                                       | 595                                   | 0.0081                    | 0.9919        | 68.40                            |
| 94.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 95.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 96.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 97.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 98.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 99.5                           | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 100.5                          | 72,702                                       |                                       | 0.0000                    | 1.0000        | 67.84                            |
| 101.5                          | 72,702                                       | 211                                   | 0.0029                    | 0.9971        | 67.84                            |
| 102.5                          | 72,491                                       |                                       | 0.0000                    | 1.0000        | 67.65                            |
| 103.5                          | 72,491                                       | 30                                    | 0.0004                    | 0.9996        | 67.65                            |
| 104.5                          | 72,461                                       |                                       | 0.0000                    | 1.0000        | 67.62                            |
| 105.5                          | 72,461                                       | 1,100                                 | 0.0152                    | 0.9848        | 67.62                            |
| 106.5                          | 71,361                                       |                                       | 0.0000                    | 1.0000        | 66.59                            |
| 107.5                          | 71,361                                       |                                       | 0.0000                    | 1.0000        | 66.59                            |
| 108.5                          | 71,361                                       |                                       | 0.0000                    | 1.0000        | 66.59                            |
| 109.5                          | 71,361                                       | 4,666                                 | 0.0654                    | 0.9346        | 66.59                            |
| 110.5                          | 66,695                                       | 625                                   | 0.0094                    | 0.9906        | 62.24                            |
| 111.5                          | 66,070                                       | 27,401                                | 0.4147                    | 0.5853        | 61.65                            |
| 112.5                          | 38,670                                       | 38,670                                | 1.0000                    |               | 36.09                            |
| 113.5                          |  |                                       |                           |               |                                  |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 325.41 RIGHTS-OF-WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1875-2015       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,225,752                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,227,053                                    | 902                                   | 0.0007                    | 0.9993        | 100.00                           |
| 1.5                            | 1,225,880                                    | 994                                   | 0.0008                    | 0.9992        | 99.93                            |
| 2.5                            | 1,223,198                                    | 850                                   | 0.0007                    | 0.9993        | 99.85                            |
| 3.5                            | 1,222,186                                    | 1,051                                 | 0.0009                    | 0.9991        | 99.78                            |
| 4.5                            | 1,220,835                                    | 1,003                                 | 0.0008                    | 0.9992        | 99.69                            |
| 5.5                            | 1,218,653                                    | 990                                   | 0.0008                    | 0.9992        | 99.61                            |
| 6.5                            | 1,216,344                                    | 1,143                                 | 0.0009                    | 0.9991        | 99.53                            |
| 7.5                            | 1,214,908                                    | 734                                   | 0.0006                    | 0.9994        | 99.43                            |
| 8.5                            | 1,231,314                                    | 613                                   | 0.0005                    | 0.9995        | 99.37                            |
| 9.5                            | 1,226,348                                    | 1,324                                 | 0.0011                    | 0.9989        | 99.32                            |
| 10.5                           | 1,229,731                                    | 1,226                                 | 0.0010                    | 0.9990        | 99.22                            |
| 11.5                           | 1,182,356                                    | 1,388                                 | 0.0012                    | 0.9988        | 99.12                            |
| 12.5                           | 1,195,165                                    | 3,374                                 | 0.0028                    | 0.9972        | 99.00                            |
| 13.5                           | 1,144,045                                    | 1,753                                 | 0.0015                    | 0.9985        | 98.72                            |
| 14.5                           | 1,034,197                                    | 1,297                                 | 0.0013                    | 0.9987        | 98.57                            |
| 15.5                           | 749,330                                      | 4,411                                 | 0.0059                    | 0.9941        | 98.45                            |
| 16.5                           | 737,942                                      | 2,395                                 | 0.0032                    | 0.9968        | 97.87                            |
| 17.5                           | 739,499                                      | 3,086                                 | 0.0042                    | 0.9958        | 97.55                            |
| 18.5                           | 746,557                                      | 5,065                                 | 0.0068                    | 0.9932        | 97.14                            |
| 19.5                           | 748,215                                      | 3,425                                 | 0.0046                    | 0.9954        | 96.48                            |
| 20.5                           | 740,899                                      | 4,047                                 | 0.0053                    | 0.9945        | 96.04                            |
| 21.5                           | 739,449                                      | 4,052                                 | 0.0053                    | 0.9945        | 95.52                            |
| 22.5                           | 744,730                                      | 3,489                                 | 0.0047                    | 0.9953        | 94.99                            |
| 23.5                           | 740,564                                      | 5,186                                 | 0.0070                    | 0.9930        | 94.55                            |
| 24.5                           | 734,633                                      | 3,487                                 | 0.0047                    | 0.9953        | 93.89                            |
| 25.5                           | 742,479                                      | 5,581                                 | 0.0075                    | 0.9925        | 93.44                            |
| 26.5                           | 745,637                                      | 6,656                                 | 0.0089                    | 0.9911        | 92.74                            |
| 27.5                           | 739,513                                      | 5,608                                 | 0.0076                    | 0.9924        | 91.91                            |
| 28.5                           | 732,736                                      | 4,731                                 | 0.0065                    | 0.9935        | 91.21                            |
| 29.5                           | 730,031                                      | 3,162                                 | 0.0043                    | 0.9957        | 90.63                            |
| 30.5                           | 725,593                                      | 3,495                                 | 0.0048                    | 0.9952        | 90.23                            |
| 31.5                           | 725,882                                      | 2,779                                 | 0.0038                    | 0.9962        | 89.80                            |
| 32.5                           | 717,156                                      | 5,017                                 | 0.0070                    | 0.9930        | 89.45                            |
| 33.5                           | 658,373                                      | 2,106                                 | 0.0032                    | 0.9968        | 88.83                            |
| 34.5                           | 664,711                                      | 3,996                                 | 0.0060                    | 0.9940        | 88.55                            |
| 35.5                           | 662,316                                      | 4,888                                 | 0.0074                    | 0.9926        | 88.01                            |
| 36.5                           | 647,066                                      | 2,553                                 | 0.0039                    | 0.9961        | 87.36                            |
| 37.5                           | 642,098                                      | 1,857                                 | 0.0029                    | 0.9971        | 87.02                            |
| 38.5                           | 625,305                                      | 3,083                                 | 0.0049                    | 0.9951        | 86.77                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2015       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 614,191                                      | 2,013                                 | 0.0033                    | 0.9967        | 86.34                            |  |
| 40.5                           | 604,663                                      | 894                                   | 0.0015                    | 0.9985        | 86.06                            |  |
| 41.5                           | 583,936                                      | 3,853                                 | 0.0066                    | 0.9934        | 85.93                            |  |
| 42.5                           | 565,573                                      | 2,730                                 | 0.0048                    | 0.9952        | 85.36                            |  |
| 43.5                           | 554,237                                      | 2,221                                 | 0.0040                    | 0.9960        | 84.95                            |  |
| 44.5                           | 533,799                                      | 1,110                                 | 0.0021                    | 0.9979        | 84.61                            |  |
| 45.5                           | 504,884                                      | 1,438                                 | 0.0028                    | 0.9972        | 84.43                            |  |
| 46.5                           | 486,111                                      | 5,219                                 | 0.0107                    | 0.9893        | 84.19                            |  |
| 47.5                           | 456,973                                      | 2,223                                 | 0.0049                    | 0.9951        | 83.29                            |  |
| 48.5                           | 454,607                                      | 2,939                                 | 0.0065                    | 0.9935        | 82.88                            |  |
| 49.5                           | 448,520                                      | 1,463                                 | 0.0033                    | 0.9967        | 82.35                            |  |
| 50.5                           | 443,967                                      | 2,005                                 | 0.0045                    | 0.9955        | 82.08                            |  |
| 51.5                           | 427,387                                      | 2,328                                 | 0.0054                    | 0.9946        | 81.71                            |  |
| 52.5                           | 419,141                                      | 974                                   | 0.0023                    | 0.9977        | 81.26                            |  |
| 53.5                           | 410,776                                      | 717                                   | 0.0017                    | 0.9983        | 81.08                            |  |
| 54.5                           | 403,793                                      | 459                                   | 0.0011                    | 0.9989        | 80.93                            |  |
| 55.5                           | 398,745                                      | 452                                   | 0.0011                    | 0.9989        | 80.84                            |  |
| 56.5                           | 394,143                                      | 889                                   | 0.0023                    | 0.9977        | 80.75                            |  |
| 57.5                           | 389,853                                      | 491                                   | 0.0013                    | 0.9987        | 80.57                            |  |
| 58.5                           | 381,142                                      | 1,696                                 | 0.0044                    | 0.9956        | 80.47                            |  |
| 59.5                           | 369,973                                      | 1,054                                 | 0.0028                    | 0.9972        | 80.11                            |  |
| 60.5                           | 362,148                                      | 371                                   | 0.0010                    | 0.9990        | 79.88                            |  |
| 61.5                           | 347,175                                      | 1,362                                 | 0.0039                    | 0.9961        | 79.80                            |  |
| 62.5                           | 342,252                                      | 4,273                                 | 0.0125                    | 0.9875        | 79.48                            |  |
| 63.5                           | 335,558                                      | 1,076                                 | 0.0032                    | 0.9968        | 78.49                            |  |
| 64.5                           | 332,793                                      | 2,213                                 | 0.0066                    | 0.9934        | 78.24                            |  |
| 65.5                           | 325,352                                      | 8,510                                 | 0.0262                    | 0.9738        | 77.72                            |  |
| 66.5                           | 309,988                                      | 6,345                                 | 0.0205                    | 0.9795        | 75.69                            |  |
| 67.5                           | 302,608                                      | 25                                    | 0.0001                    | 0.9999        | 74.14                            |  |
| 68.5                           | 299,812                                      | 2,416                                 | 0.0081                    | 0.9919        | 74.13                            |  |
| 69.5                           | 295,314                                      |                                       | 0.0000                    | 1.0000        | 73.54                            |  |
| 70.5                           | 293,457                                      |                                       | 0.0000                    | 1.0000        | 73.54                            |  |
| 71.5                           | 289,598                                      | 331                                   | 0.0011                    | 0.9989        | 73.54                            |  |
| 72.5                           | 285,425                                      | 31                                    | 0.0001                    | 0.9999        | 73.45                            |  |
| 73.5                           | 279,119                                      |                                       | 0.0000                    | 1.0000        | 73.44                            |  |
| 74.5                           | 272,069                                      | 12                                    | 0.0000                    | 1.0000        | 73.44                            |  |
| 75.5                           | 263,344                                      | 27                                    | 0.0001                    | 0.9999        | 73.44                            |  |
| 76.5                           | 258,846                                      | 67                                    | 0.0003                    | 0.9997        | 73.43                            |  |
| 77.5                           | 255,543                                      | 443                                   | 0.0017                    | 0.9983        | 73.41                            |  |
| 78.5                           | 252,336                                      | 27                                    | 0.0001                    | 0.9999        | 73.29                            |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2015       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 251,960                                      | 580                                   | 0.0023                    | 0.9977        | 73.28                            |  |
| 80.5                           | 250,775                                      |                                       | 0.0000                    | 1.0000        | 73.11                            |  |
| 81.5                           | 247,680                                      | 248                                   | 0.0010                    | 0.9990        | 73.11                            |  |
| 82.5                           | 245,692                                      | 147                                   | 0.0006                    | 0.9994        | 73.04                            |  |
| 83.5                           | 245,368                                      | 54                                    | 0.0002                    | 0.9998        | 72.99                            |  |
| 84.5                           | 244,722                                      | 1,455                                 | 0.0059                    | 0.9941        | 72.98                            |  |
| 85.5                           | 241,496                                      |                                       | 0.0000                    | 1.0000        | 72.54                            |  |
| 86.5                           | 241,176                                      |                                       | 0.0000                    | 1.0000        | 72.54                            |  |
| 87.5                           | 233,053                                      | 29                                    | 0.0001                    | 0.9999        | 72.54                            |  |
| 88.5                           | 228,753                                      | 70                                    | 0.0003                    | 0.9997        | 72.53                            |  |
| 89.5                           | 224,907                                      | 14                                    | 0.0001                    | 0.9999        | 72.51                            |  |
| 90.5                           | 213,670                                      |                                       | 0.0000                    | 1.0000        | 72.51                            |  |
| 91.5                           | 203,929                                      |                                       | 0.0000                    | 1.0000        | 72.51                            |  |
| 92.5                           | 192,881                                      | 30                                    | 0.0002                    | 0.9998        | 72.51                            |  |
| 93.5                           | 168,908                                      |                                       | 0.0000                    | 1.0000        | 72.50                            |  |
| 94.5                           | 156,378                                      | 11                                    | 0.0001                    | 0.9999        | 72.50                            |  |
| 95.5                           | 143,044                                      |                                       | 0.0000                    | 1.0000        | 72.49                            |  |
| 96.5                           | 133,169                                      |                                       | 0.0000                    | 1.0000        | 72.49                            |  |
| 97.5                           | 125,191                                      |                                       | 0.0000                    | 1.0000        | 72.49                            |  |
| 98.5                           | 115,442                                      | 134                                   | 0.0012                    | 0.9988        | 72.49                            |  |
| 99.5                           | 109,742                                      |                                       | 0.0000                    | 1.0000        | 72.41                            |  |
| 100.5                          | 99,317                                       |                                       | 0.0000                    | 1.0000        | 72.41                            |  |
| 101.5                          | 90,194                                       | 16                                    | 0.0002                    | 0.9998        | 72.41                            |  |
| 102.5                          | 87,157                                       | 6                                     | 0.0001                    | 0.9999        | 72.39                            |  |
| 103.5                          | 83,051                                       |                                       | 0.0000                    | 1.0000        | 72.39                            |  |
| 104.5                          | 79,147                                       |                                       | 0.0000                    | 1.0000        | 72.39                            |  |
| 105.5                          | 74,076                                       | 45                                    | 0.0006                    | 0.9994        | 72.39                            |  |
| 106.5                          | 71,537                                       |                                       | 0.0000                    | 1.0000        | 72.35                            |  |
| 107.5                          | 68,263                                       |                                       | 0.0000                    | 1.0000        | 72.35                            |  |
| 108.5                          | 62,518                                       |                                       | 0.0000                    | 1.0000        | 72.35                            |  |
| 109.5                          | 60,424                                       |                                       | 0.0000                    | 1.0000        | 72.35                            |  |
| 110.5                          | 55,639                                       | 290                                   | 0.0052                    | 0.9948        | 72.35                            |  |
| 111.5                          | 48,777                                       |                                       | 0.0000                    | 1.0000        | 71.97                            |  |
| 112.5                          | 39,778                                       | 298                                   | 0.0075                    | 0.9925        | 71.97                            |  |
| 113.5                          | 34,162                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |
| 114.5                          | 27,508                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |
| 115.5                          | 23,681                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |
| 116.5                          | 18,771                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |
| 117.5                          | 15,883                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |
| 118.5                          | 12,692                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |  |

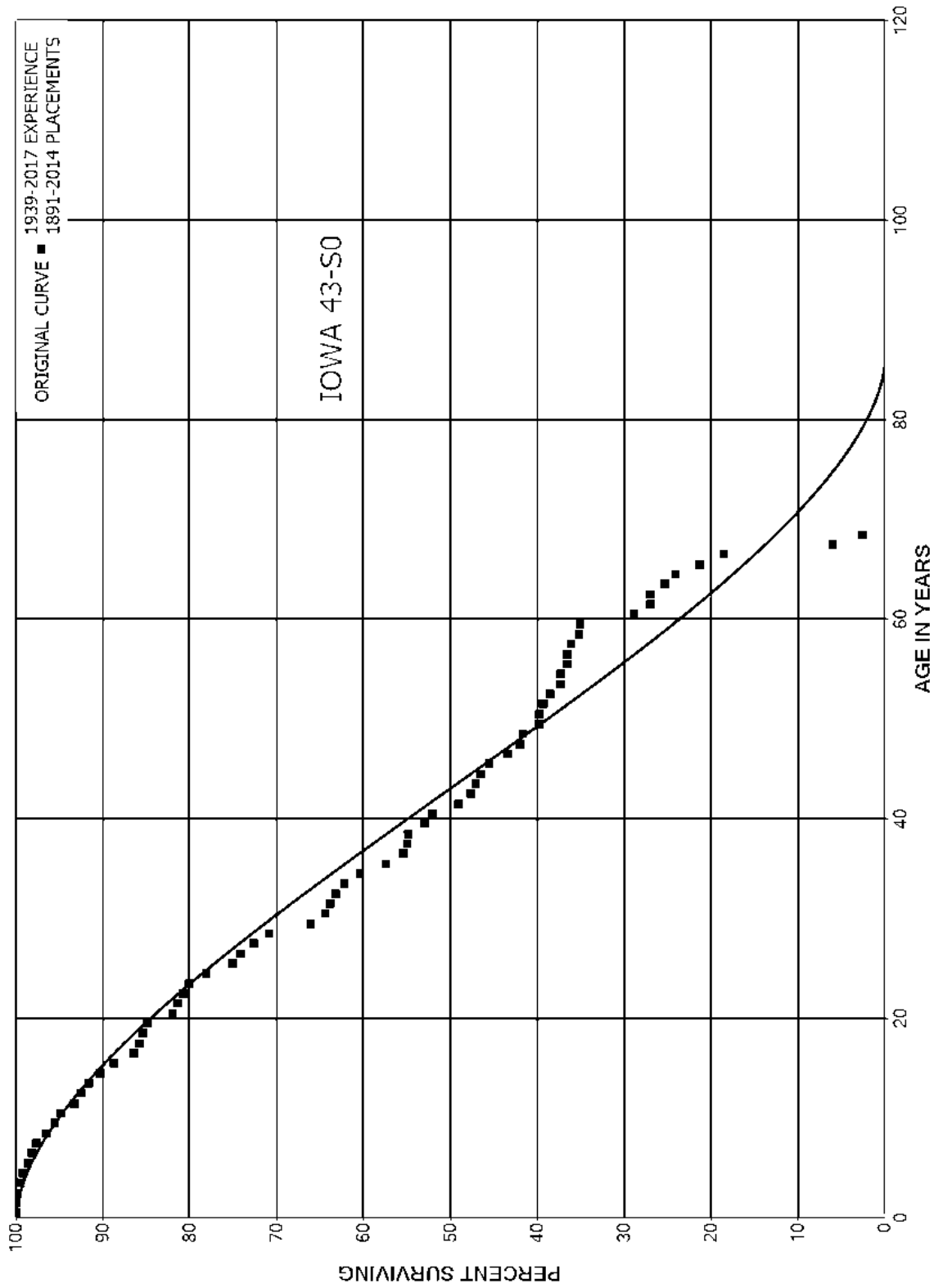
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 325.41 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2015       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 119.5                          | 11,283                                       |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 120.5                          | 9,640  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 121.5                          | 8,381  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 122.5                          | 8,162  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 123.5                          | 5,139  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 124.5                          | 4,440  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 125.5                          | 3,515  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 126.5                          | 2,142  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 127.5                          | 269  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 128.5                          | 138  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 129.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 130.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 131.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 132.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 133.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 134.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 135.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 136.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 137.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 138.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 139.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 140.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 141.5                          | 1  |                                       | 0.0000                    | 1.0000        | 71.43                            |
| 142.5                          |  |                                       |                           |               | 71.43                            |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1891-2014       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 3,198,334                                    | 633                                   | 0.0002                    | 0.9998        | 100.00                           |  |
| 0.5                            | 3,199,892                                    | 2,643                                 | 0.0008                    | 0.9992        | 99.98                            |  |
| 1.0                            | 3,052,603                                    | 2,082                                 | 0.0007                    | 0.9993        | 99.90                            |  |
| 1.5                            | 3,036,696                                    | 9,736                                 | 0.0032                    | 0.9968        | 99.83                            |  |
| 2.0                            | 2,937,297                                    | 9,851                                 | 0.0034                    | 0.9966        | 99.51                            |  |
| 2.5                            | 2,966,389                                    | 15,500                                | 0.0052                    | 0.9948        | 99.18                            |  |
| 3.0                            | 2,884,518                                    | 15,691                                | 0.0054                    | 0.9946        | 98.66                            |  |
| 3.5                            | 2,651,957                                    | 12,543                                | 0.0047                    | 0.9953        | 98.12                            |  |
| 4.0                            | 2,631,692                                    | 32,105                                | 0.0122                    | 0.9878        | 97.66                            |  |
| 4.5                            | 2,567,463                                    | 26,057                                | 0.0101                    | 0.9899        | 96.47                            |  |
| 5.0                            | 2,308,992                                    | 15,668                                | 0.0068                    | 0.9932        | 95.49                            |  |
| 5.5                            | 2,221,053                                    | 36,827                                | 0.0166                    | 0.9834        | 94.84                            |  |
| 6.0                            | 1,995,471                                    | 15,982                                | 0.0080                    | 0.9920        | 93.27                            |  |
| 6.5                            | 1,935,687                                    | 18,491                                | 0.0096                    | 0.9904        | 92.52                            |  |
| 7.0                            | 1,763,863                                    | 26,967                                | 0.0153                    | 0.9847        | 91.64                            |  |
| 7.5                            | 1,665,190                                    | 26,924                                | 0.0162                    | 0.9838        | 90.23                            |  |
| 8.0                            | 1,156,389                                    | 30,882                                | 0.0267                    | 0.9733        | 88.78                            |  |
| 8.5                            | 1,122,928                                    | 9,181                                 | 0.0082                    | 0.9918        | 86.40                            |  |
| 9.0                            | 1,119,936                                    | 3,734                                 | 0.0033                    | 0.9967        | 85.70                            |  |
| 9.5                            | 1,143,624                                    | 7,694                                 | 0.0067                    | 0.9933        | 85.41                            |  |
| 10.0                           | 982,052                                      | 33,383                                | 0.0340                    | 0.9660        | 84.84                            |  |
| 10.5                           | 967,619                                      | 6,691                                 | 0.0069                    | 0.9931        | 81.95                            |  |
| 11.0                           | 962,123                                      | 8,357                                 | 0.0087                    | 0.9913        | 81.39                            |  |
| 11.5                           | 833,108                                      | 6,264                                 | 0.0075                    | 0.9925        | 80.68                            |  |
| 12.0                           | 784,577                                      | 19,797                                | 0.0252                    | 0.9748        | 80.07                            |  |
| 12.5                           | 760,768                                      | 29,165                                | 0.0383                    | 0.9617        | 78.05                            |  |
| 13.0                           | 705,451                                      | 8,839                                 | 0.0125                    | 0.9875        | 75.06                            |  |
| 13.5                           | 691,242                                      | 13,907                                | 0.0201                    | 0.9799        | 74.12                            |  |
| 14.0                           | 672,547                                      | 16,449                                | 0.0245                    | 0.9755        | 72.63                            |  |
| 14.5                           | 629,794                                      | 42,376                                | 0.0673                    | 0.9327        | 70.85                            |  |
| 15.0                           | 715,572                                      | 17,876                                | 0.0250                    | 0.9750        | 66.09                            |  |
| 15.5                           | 704,767                                      | 6,835                                 | 0.0097                    | 0.9903        | 64.43                            |  |
| 16.0                           | 702,061                                      | 7,443                                 | 0.0106                    | 0.9894        | 63.81                            |  |
| 16.5                           | 671,798                                      | 10,784                                | 0.0152                    | 0.9848        | 63.13                            |  |
| 17.0                           | 671,936                                      | 19,617                                | 0.0292                    | 0.9708        | 62.18                            |  |
| 17.5                           | 643,646                                      | 31,041                                | 0.0482                    | 0.9518        | 60.36                            |  |
| 18.0                           | 614,342                                      | 21,576                                | 0.0351                    | 0.9649        | 57.45                            |  |
| 18.5                           | 594,386                                      | 4,930                                 | 0.0083                    | 0.9917        | 55.43                            |  |
| 19.0                           | 577,003                                      | 1,744                                 | 0.0030                    | 0.9970        | 54.97                            |  |
| 19.5                           | 570,501                                      | 19,683                                | 0.0345                    | 0.9655        | 54.81                            |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1891-2014       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 539,742                                      | 8,364                                 | 0.0155                    | 0.9845        | 52.92                            |  |
| 40.5                           | 515,579                                      | 30,518                                | 0.0592                    | 0.9408        | 52.10                            |  |
| 41.5                           | 476,643                                      | 14,115                                | 0.0296                    | 0.9704        | 49.01                            |  |
| 42.5                           | 461,109                                      | 4,653                                 | 0.0101                    | 0.9899        | 47.56                            |  |
| 43.5                           | 313,034                                      | 4,045                                 | 0.0129                    | 0.9871        | 47.08                            |  |
| 44.5                           | 307,797                                      | 6,760                                 | 0.0220                    | 0.9780        | 46.47                            |  |
| 45.5                           | 298,078                                      | 13,582                                | 0.0456                    | 0.9544        | 45.45                            |  |
| 46.5                           | 271,046                                      | 9,263                                 | 0.0342                    | 0.9658        | 43.38                            |  |
| 47.5                           | 277,991                                      | 1,775                                 | 0.0064                    | 0.9936        | 41.90                            |  |
| 48.5                           | 276,115                                      | 12,371                                | 0.0448                    | 0.9552        | 41.63                            |  |
| 49.5                           | 257,860                                      | 69                                    | 0.0003                    | 0.9997        | 39.77                            |  |
| 50.5                           | 149,130                                      | 1,962                                 | 0.0132                    | 0.9868        | 39.75                            |  |
| 51.5                           | 141,927                                      | 2,604                                 | 0.0183                    | 0.9817        | 39.23                            |  |
| 52.5                           | 133,874                                      | 4,137                                 | 0.0309                    | 0.9691        | 38.51                            |  |
| 53.5                           | 89,906                                       | 147                                   | 0.0016                    | 0.9984        | 37.32                            |  |
| 54.5                           | 84,459                                       | 1,818                                 | 0.0215                    | 0.9785        | 37.26                            |  |
| 55.5                           | 79,385                                       |                                       | 0.0000                    | 1.0000        | 36.46                            |  |
| 56.5                           | 77,585                                       | 772                                   | 0.0099                    | 0.9901        | 36.46                            |  |
| 57.5                           | 76,210                                       | 1,911                                 | 0.0251                    | 0.9749        | 36.10                            |  |
| 58.5                           | 74,286                                       | 302                                   | 0.0041                    | 0.9959        | 35.19                            |  |
| 59.5                           | 71,275                                       | 12,692                                | 0.1781                    | 0.8219        | 35.05                            |  |
| 60.5                           | 56,648                                       | 3,638                                 | 0.0642                    | 0.9358        | 28.81                            |  |
| 61.5                           | 27,962                                       |                                       | 0.0000                    | 1.0000        | 26.96                            |  |
| 62.5                           | 26,453                                       | 1,594                                 | 0.0603                    | 0.9397        | 26.96                            |  |
| 63.5                           | 24,859                                       | 1,213                                 | 0.0488                    | 0.9512        | 25.33                            |  |
| 64.5                           | 12,342                                       | 1,416                                 | 0.1147                    | 0.8853        | 24.10                            |  |
| 65.5                           | 4,568  | 600                                   | 0.1313                    | 0.8687        | 21.33                            |  |
| 66.5                           | 3,968  | 2,703                                 | 0.6811                    | 0.3189        | 18.53                            |  |
| 67.5                           | 1,266  | 735                                   | 0.5808                    | 0.4192        | 5.91                             |  |
| 68.5                           | 531  |                                       | 0.0000                    | 1.0000        | 2.48                             |  |
| 69.5                           | 531  |                                       | 0.0000                    | 1.0000        | 2.48                             |  |
| 70.5                           | 422  |                                       | 0.0000                    | 1.0000        | 2.48                             |  |
| 71.5                           | 422  |                                       | 0.0000                    | 1.0000        | 2.48                             |  |
| 72.5                           | 359  |                                       | 0.0000                    | 1.0000        | 2.48                             |  |
| 73.5                           | 333  | 23                                    | 0.0696                    | 0.9304        | 2.48                             |  |
| 74.5                           | 310  |                                       | 0.0000                    | 1.0000        | 2.31                             |  |
| 75.5                           | 310  |                                       | 0.0000                    | 1.0000        | 2.31                             |  |
| 76.5                           | 310  |                                       | 0.0000                    | 1.0000        | 2.31                             |  |
| 77.5                           | 310  | 19                                    | 0.0618                    | 0.9382        | 2.31                             |  |
| 78.5                           | 291  |                                       | 0.0000                    | 1.0000        | 2.16                             |  |

PEOPLES NATURAL GAS COMPANY LLC

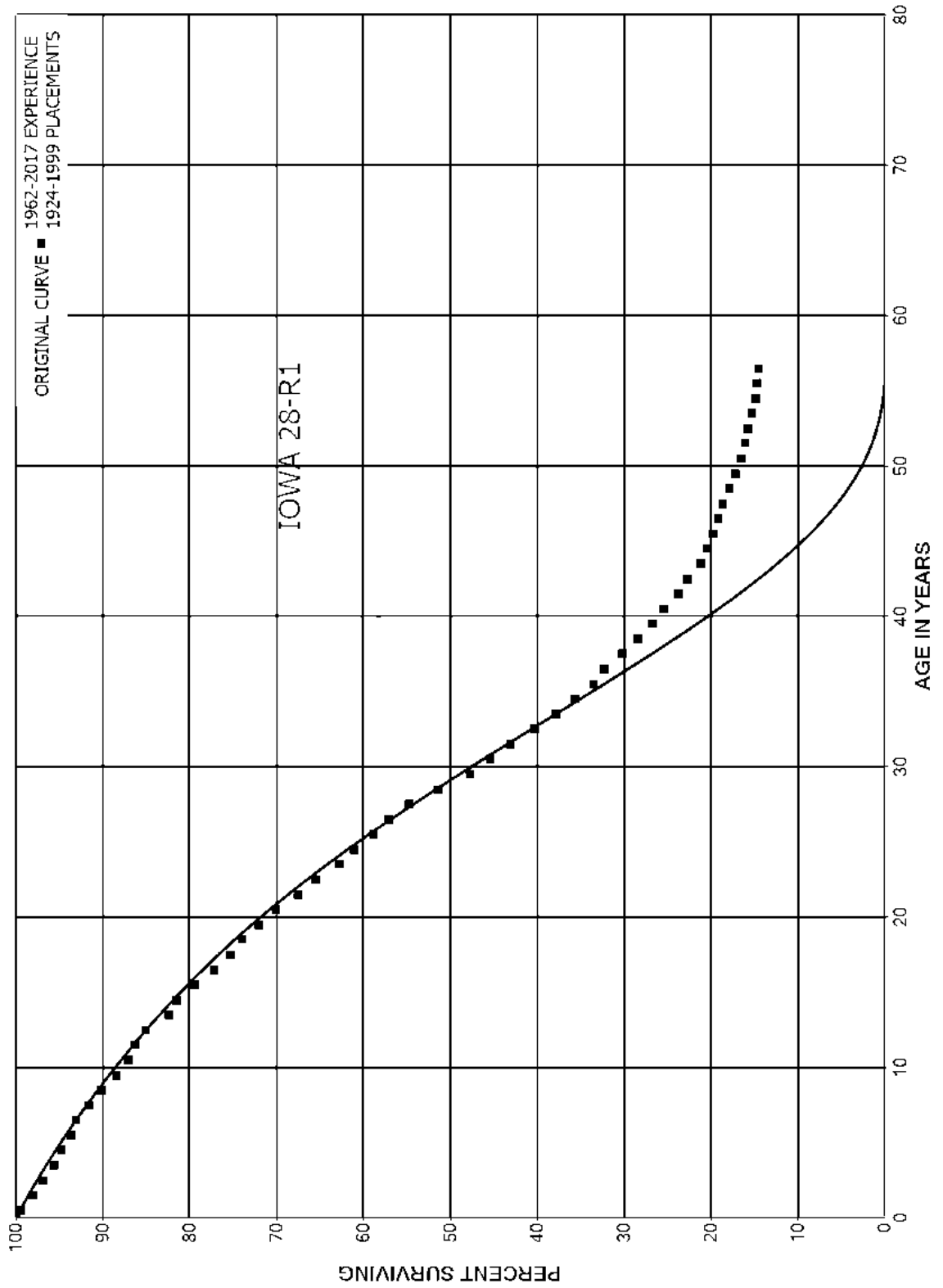
ACCOUNT 327.01 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1891-2014       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 291  |                                       | 0.0000                    | 1.0000        | 2.16                             |
| 80.5                           | 291  | 217                                   | 0.7456                    | 0.2544        | 2.16                             |
| 81.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 82.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 83.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 84.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 85.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 86.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 87.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 88.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 89.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 90.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 91.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 92.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 93.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 94.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 95.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 96.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 97.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 98.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 99.5                           | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 100.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 101.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 102.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 103.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 104.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 105.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 106.5                          | 74   |                                       | 0.0000                    | 1.0000        | 0.55                             |
| 107.5                          |  |                                       |                           |               | 0.55                             |



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



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1924-1999       |  |                                       | EXPERIENCE BAND 1962-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 259,991                                      | 1,535                                 | 0.0059                    | 0.9941        | 100.00                           |  |
| 0.5                            | 267,899                                      | 3,488                                 | 0.0130                    | 0.9870        | 99.41                            |  |
| 1.0                            | 203,244                                      | 2,674                                 | 0.0132                    | 0.9868        | 98.12                            |  |
| 1.5                            | 212,860                                      | 2,685                                 | 0.0126                    | 0.9874        | 96.82                            |  |
| 2.0                            | 223,390                                      | 2,039                                 | 0.0091                    | 0.9909        | 95.60                            |  |
| 2.5                            | 231,652                                      | 2,731                                 | 0.0118                    | 0.9882        | 94.73                            |  |
| 3.0                            | 235,413                                      | 1,428                                 | 0.0061                    | 0.9939        | 93.61                            |  |
| 3.5                            | 167,331                                      | 2,521                                 | 0.0151                    | 0.9849        | 93.05                            |  |
| 4.0                            | 172,292                                      | 2,689                                 | 0.0156                    | 0.9844        | 91.64                            |  |
| 4.5                            | 178,629                                      | 3,622                                 | 0.0203                    | 0.9797        | 90.21                            |  |
| 5.0                            | 179,551                                      | 2,690                                 | 0.0150                    | 0.9850        | 88.38                            |  |
| 5.5                            | 181,792                                      | 1,658                                 | 0.0091                    | 0.9909        | 87.06                            |  |
| 6.0                            | 185,547                                      | 2,633                                 | 0.0142                    | 0.9858        | 86.27                            |  |
| 6.5                            | 189,145                                      | 5,789                                 | 0.0306                    | 0.9694        | 85.04                            |  |
| 7.0                            | 189,274                                      | 2,239                                 | 0.0118                    | 0.9882        | 82.44                            |  |
| 7.5                            | 191,935                                      | 4,801                                 | 0.0250                    | 0.9750        | 81.46                            |  |
| 8.0                            | 192,415                                      | 5,352                                 | 0.0278                    | 0.9722        | 79.42                            |  |
| 8.5                            | 190,334                                      | 4,770                                 | 0.0251                    | 0.9749        | 77.22                            |  |
| 9.0                            | 189,974                                      | 3,354                                 | 0.0177                    | 0.9823        | 75.28                            |  |
| 9.5                            | 188,266                                      | 4,734                                 | 0.0251                    | 0.9749        | 73.95                            |  |
| 10.0                           | 187,528                                      | 5,317                                 | 0.0284                    | 0.9716        | 72.09                            |  |
| 10.5                           | 187,689                                      | 6,950                                 | 0.0370                    | 0.9630        | 70.03                            |  |
| 11.0                           | 182,099                                      | 5,116                                 | 0.0281                    | 0.9719        | 67.45                            |  |
| 11.5                           | 177,387                                      | 7,697                                 | 0.0434                    | 0.9566        | 65.56                            |  |
| 12.0                           | 169,435                                      | 4,574                                 | 0.0270                    | 0.9730        | 62.71                            |  |
| 12.5                           | 165,364                                      | 6,021                                 | 0.0364                    | 0.9636        | 61.02                            |  |
| 13.0                           | 158,801                                      | 4,546                                 | 0.0286                    | 0.9714        | 58.80                            |  |
| 13.5                           | 154,255                                      | 6,536                                 | 0.0424                    | 0.9576        | 57.12                            |  |
| 14.0                           | 147,719                                      | 8,873                                 | 0.0601                    | 0.9399        | 54.70                            |  |
| 14.5                           | 138,891                                      | 9,847                                 | 0.0709                    | 0.9291        | 51.41                            |  |
| 15.0                           | 129,722                                      | 6,422                                 | 0.0495                    | 0.9505        | 47.77                            |  |
| 15.5                           | 123,048                                      | 6,286                                 | 0.0511                    | 0.9489        | 45.40                            |  |
| 16.0                           | 118,452                                      | 7,678                                 | 0.0648                    | 0.9352        | 43.08                            |  |
| 16.5                           | 110,493                                      | 6,788                                 | 0.0614                    | 0.9386        | 40.29                            |  |
| 17.0                           | 105,488                                      | 6,031                                 | 0.0572                    | 0.9428        | 37.81                            |  |
| 17.5                           | 99,756                                       | 6,082                                 | 0.0610                    | 0.9390        | 35.65                            |  |
| 18.0                           | 94,035                                       | 3,452                                 | 0.0367                    | 0.9633        | 33.48                            |  |
| 18.5                           | 89,152                                       | 5,667                                 | 0.0636                    | 0.9364        | 32.25                            |  |
| 19.0                           | 83,430                                       | 4,916                                 | 0.0589                    | 0.9411        | 30.20                            |  |
| 19.5                           | 78,309                                       | 4,527                                 | 0.0578                    | 0.9422        | 28.42                            |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1924-1999       |  |                                       | EXPERIENCE BAND 1962-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 73,316                                       | 3,726                                 | 0.0508                    | 0.9492        | 26.78                            |  |
| 40.5                           | 69,054                                       | 4,578                                 | 0.0663                    | 0.9337        | 25.42                            |  |
| 41.5                           | 64,475                                       | 2,851                                 | 0.0442                    | 0.9558        | 23.73                            |  |
| 42.5                           | 60,607                                       | 4,048                                 | 0.0668                    | 0.9332        | 22.68                            |  |
| 43.5                           | 56,559                                       | 2,052                                 | 0.0363                    | 0.9637        | 21.17                            |  |
| 44.5                           | 54,507                                       | 1,860                                 | 0.0341                    | 0.9659        | 20.40                            |  |
| 45.5                           | 52,138                                       | 1,511                                 | 0.0290                    | 0.9710        | 19.70                            |  |
| 46.5                           | 49,959                                       | 1,343                                 | 0.0269                    | 0.9731        | 19.13                            |  |
| 47.5                           | 47,788                                       | 2,135                                 | 0.0447                    | 0.9553        | 18.62                            |  |
| 48.5                           | 42,655                                       | 1,406                                 | 0.0330                    | 0.9670        | 17.79                            |  |
| 49.5                           | 39,578                                       | 1,632                                 | 0.0412                    | 0.9588        | 17.20                            |  |
| 50.5                           | 37,050                                       | 857                                   | 0.0231                    | 0.9769        | 16.49                            |  |
| 51.5                           | 34,738                                       | 842                                   | 0.0242                    | 0.9758        | 16.11                            |  |
| 52.5                           | 32,716                                       | 827                                   | 0.0253                    | 0.9747        | 15.72                            |  |
| 53.5                           | 29,386                                       | 830                                   | 0.0282                    | 0.9718        | 15.32                            |  |
| 54.5                           | 26,928                                       | 380                                   | 0.0141                    | 0.9859        | 14.89                            |  |
| 55.5                           | 25,402                                       | 331                                   | 0.0130                    | 0.9870        | 14.68                            |  |
| 56.5                           | 22,944                                       | 67                                    | 0.0029                    | 0.9971        | 14.49                            |  |
| 57.5                           | 20,694                                       |                                       | 0.0000                    | 1.0000        | 14.44                            |  |
| 58.5                           | 18,038                                       |                                       | 0.0000                    | 1.0000        | 14.44                            |  |
| 59.5                           | 16,023                                       | 91                                    | 0.0056                    | 0.9944        | 14.44                            |  |
| 60.5                           | 13,585                                       |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 61.5                           | 12,191                                       |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 62.5                           | 11,449                                       |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 63.5                           | 10,815                                       |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 64.5                           | 9,746  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 65.5                           | 8,692  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 66.5                           | 8,193  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 67.5                           | 7,625  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 68.5                           | 6,491  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 69.5                           | 5,275  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 70.5                           | 4,548  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 71.5                           | 3,750  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 72.5                           | 3,625  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 73.5                           | 3,364  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 74.5                           | 3,155  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 75.5                           | 2,525  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 76.5                           | 1,627  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 77.5                           | 721  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |
| 78.5                           | 621  |                                       | 0.0000                    | 1.0000        | 14.36                            |  |

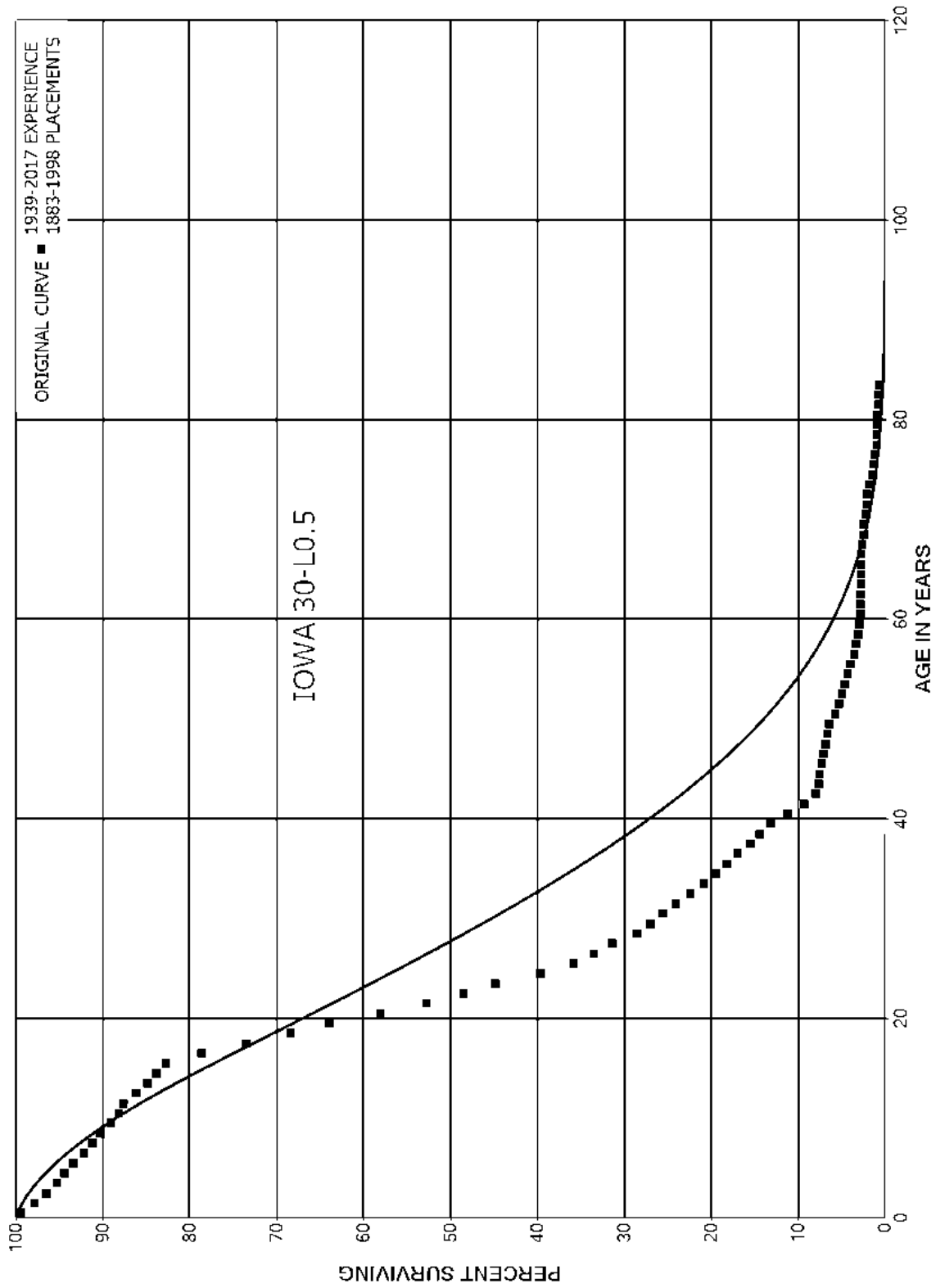
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1924-1999       |  |                                       | EXPERIENCE BAND 1962-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 621  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 80.5                           | 326  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 81.5                           | 290  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 82.5                           | 290  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 83.5                           | 290  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 84.5                           | 245  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 85.5                           | 245  |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 86.5                           | 26   |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 87.5                           | 26   |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 88.5                           | 26   |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 89.5                           | 26   |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 90.5                           | 26   |                                       | 0.0000                    | 1.0000        | 14.36                            |
| 91.5                           |  |                                       |                           |               | 14.36                            |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 330.01 PRODUCING GAS WELLS - WELL CONSTRUCTION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 330.01 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1883-1998       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 30,966,395                                   | 202,885                               | 0.0066                    | 0.9934        | 100.00                           |
| 0.5                            | 44,897,831                                   | 688,117                               | 0.0153                    | 0.9847        | 99.34                            |
| 1.0                            | 47,514,139                                   | 632,754                               | 0.0133                    | 0.9867        | 97.82                            |
| 1.5                            | 47,950,910                                   | 620,640                               | 0.0129                    | 0.9877        | 96.52                            |
| 2.0                            | 47,056,151                                   | 457,578                               | 0.0097                    | 0.9903        | 95.27                            |
| 2.5                            | 46,397,830                                   | 489,406                               | 0.0105                    | 0.9895        | 94.34                            |
| 3.0                            | 45,913,784                                   | 582,529                               | 0.0127                    | 0.9873        | 93.35                            |
| 3.5                            | 45,099,822                                   | 486,539                               | 0.0108                    | 0.9892        | 92.16                            |
| 4.0                            | 44,662,087                                   | 427,637                               | 0.0096                    | 0.9904        | 91.17                            |
| 4.5                            | 44,525,383                                   | 628,482                               | 0.0141                    | 0.9859        | 90.30                            |
| 5.0                            | 44,121,787                                   | 403,753                               | 0.0092                    | 0.9908        | 89.02                            |
| 5.5                            | 43,907,878                                   | 269,306                               | 0.0061                    | 0.9939        | 88.21                            |
| 6.0                            | 43,827,851                                   | 770,708                               | 0.0176                    | 0.9824        | 87.67                            |
| 6.5                            | 43,222,716                                   | 636,756                               | 0.0147                    | 0.9853        | 86.13                            |
| 7.0                            | 43,069,633                                   | 512,229                               | 0.0119                    | 0.9881        | 84.86                            |
| 7.5                            | 42,972,381                                   | 549,701                               | 0.0128                    | 0.9872        | 83.85                            |
| 8.0                            | 42,840,057                                   | 2,157,750                             | 0.0504                    | 0.9496        | 82.77                            |
| 8.5                            | 40,906,198                                   | 2,629,152                             | 0.0643                    | 0.9357        | 78.61                            |
| 9.0                            | 38,819,966                                   | 2,743,110                             | 0.0707                    | 0.9293        | 73.55                            |
| 9.5                            | 36,477,267                                   | 2,334,916                             | 0.0640                    | 0.9360        | 68.36                            |
| 10.0                           | 34,149,935                                   | 3,169,194                             | 0.0928                    | 0.9072        | 63.98                            |
| 10.5                           | 30,902,101                                   | 2,805,438                             | 0.0908                    | 0.9092        | 58.04                            |
| 11.0                           | 28,036,730                                   | 2,286,212                             | 0.0815                    | 0.9185        | 52.77                            |
| 11.5                           | 25,558,568                                   | 1,922,343                             | 0.0752                    | 0.9248        | 48.47                            |
| 12.0                           | 23,791,226                                   | 2,762,468                             | 0.1161                    | 0.8839        | 44.82                            |
| 12.5                           | 20,776,499                                   | 1,997,367                             | 0.0961                    | 0.9039        | 39.62                            |
| 13.0                           | 18,778,036                                   | 1,199,423                             | 0.0639                    | 0.9361        | 35.81                            |
| 13.5                           | 17,467,109                                   | 1,130,483                             | 0.0647                    | 0.9353        | 33.52                            |
| 14.0                           | 16,309,806                                   | 1,454,926                             | 0.0892                    | 0.9108        | 31.35                            |
| 14.5                           | 14,763,606                                   | 820,977                               | 0.0556                    | 0.9444        | 28.56                            |
| 15.0                           | 13,994,779                                   | 744,420                               | 0.0532                    | 0.9468        | 26.97                            |
| 15.5                           | 13,316,437                                   | 784,285                               | 0.0589                    | 0.9411        | 25.53                            |
| 16.0                           | 12,842,043                                   | 850,206                               | 0.0662                    | 0.9338        | 24.03                            |
| 16.5                           | 12,115,195                                   | 854,413                               | 0.0705                    | 0.9295        | 22.44                            |
| 17.0                           | 11,667,360                                   | 816,476                               | 0.0700                    | 0.9300        | 20.86                            |
| 17.5                           | 10,834,357                                   | 654,150                               | 0.0604                    | 0.9396        | 19.40                            |
| 18.0                           | 10,226,663                                   | 682,957                               | 0.0668                    | 0.9332        | 18.23                            |
| 18.5                           | 9,562,402                                    | 868,524                               | 0.0908                    | 0.9092        | 17.01                            |
| 19.0                           | 8,743,307                                    | 582,518                               | 0.0666                    | 0.9334        | 15.46                            |
| 19.5                           | 8,179,896                                    | 702,343                               | 0.0859                    | 0.9141        | 14.43                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 330.01 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1998       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,345,603                                    | 1,169,011                             | 0.1549                    | 0.8451        | 13.19                            |
| 40.5                           | 6,215,037                                    | 1,057,428                             | 0.1701                    | 0.8299        | 11.15                            |
| 41.5                           | 5,175,817                                    | 735,367                               | 0.1421                    | 0.8579        | 9.25                             |
| 42.5                           | 4,460,538                                    | 199,762                               | 0.0448                    | 0.9552        | 7.94                             |
| 43.5                           | 4,340,003                                    | 64,054                                | 0.0148                    | 0.9852        | 7.58                             |
| 44.5                           | 4,210,164                                    | 111,343                               | 0.0264                    | 0.9736        | 7.47                             |
| 45.5                           | 4,051,468                                    | 120,206                               | 0.0297                    | 0.9703        | 7.27                             |
| 46.5                           | 3,926,292                                    | 135,900                               | 0.0346                    | 0.9654        | 7.06                             |
| 47.5                           | 3,767,591                                    | 102,058                               | 0.0271                    | 0.9729        | 6.81                             |
| 48.5                           | 3,724,022                                    | 137,206                               | 0.0368                    | 0.9632        | 6.63                             |
| 49.5                           | 3,483,724                                    | 342,724                               | 0.0984                    | 0.9016        | 6.38                             |
| 50.5                           | 3,127,469                                    | 244,065                               | 0.0780                    | 0.9220        | 5.76                             |
| 51.5                           | 2,832,631                                    | 193,539                               | 0.0683                    | 0.9317        | 5.31                             |
| 52.5                           | 2,562,835                                    | 148,184                               | 0.0578                    | 0.9422        | 4.94                             |
| 53.5                           | 2,401,600                                    | 208,938                               | 0.0870                    | 0.9130        | 4.66                             |
| 54.5                           | 2,158,282                                    | 177,042                               | 0.0820                    | 0.9180        | 4.25                             |
| 55.5                           | 1,992,171                                    | 186,011                               | 0.0934                    | 0.9066        | 3.90                             |
| 56.5                           | 1,806,530                                    | 154,801                               | 0.0857                    | 0.9143        | 3.54                             |
| 57.5                           | 1,647,156                                    | 100,918                               | 0.0613                    | 0.9387        | 3.24                             |
| 58.5                           | 1,553,346                                    | 75,544                                | 0.0486                    | 0.9514        | 3.04                             |
| 59.5                           | 1,505,985                                    | 10,302                                | 0.0068                    | 0.9932        | 2.89                             |
| 60.5                           | 1,469,220                                    | 18,901                                | 0.0129                    | 0.9871        | 2.87                             |
| 61.5                           | 1,438,362                                    | 25,609                                | 0.0178                    | 0.9822        | 2.83                             |
| 62.5                           | 1,402,939                                    | 7,548                                 | 0.0054                    | 0.9946        | 2.78                             |
| 63.5                           | 1,389,911                                    | 6,686                                 | 0.0048                    | 0.9952        | 2.77                             |
| 64.5                           | 1,387,692                                    | 15,884                                | 0.0114                    | 0.9886        | 2.76                             |
| 65.5                           | 1,391,729                                    | 19,878                                | 0.0143                    | 0.9857        | 2.72                             |
| 66.5                           | 1,369,341                                    | 20,595                                | 0.0150                    | 0.9850        | 2.68                             |
| 67.5                           | 1,345,088                                    | 102,944                               | 0.0765                    | 0.9235        | 2.64                             |
| 68.5                           | 1,238,973                                    | 46,565                                | 0.0376                    | 0.9624        | 2.44                             |
| 69.5                           | 1,192,434                                    | 71,407                                | 0.0599                    | 0.9401        | 2.35                             |
| 70.5                           | 1,118,256                                    | 51,432                                | 0.0460                    | 0.9540        | 2.21                             |
| 71.5                           | 1,064,930                                    | 37,986                                | 0.0357                    | 0.9643        | 2.11                             |
| 72.5                           | 1,034,655                                    | 140,206                               | 0.1355                    | 0.8645        | 2.03                             |
| 73.5                           | 884,798                                      | 159,815                               | 0.1806                    | 0.8194        | 1.76                             |
| 74.5                           | 726,594                                      | 100,197                               | 0.1379                    | 0.8621        | 1.44                             |
| 75.5                           | 627,893                                      | 41,168                                | 0.0656                    | 0.9344        | 1.24                             |
| 76.5                           | 626,533                                      | 89,654                                | 0.1431                    | 0.8569        | 1.16                             |
| 77.5                           | 540,325                                      | 46,301                                | 0.0857                    | 0.9143        | 0.99                             |
| 78.5                           | 493,112                                      | 21,360                                | 0.0433                    | 0.9567        | 0.91                             |

PEOPLES NATURAL GAS COMPANY LLC

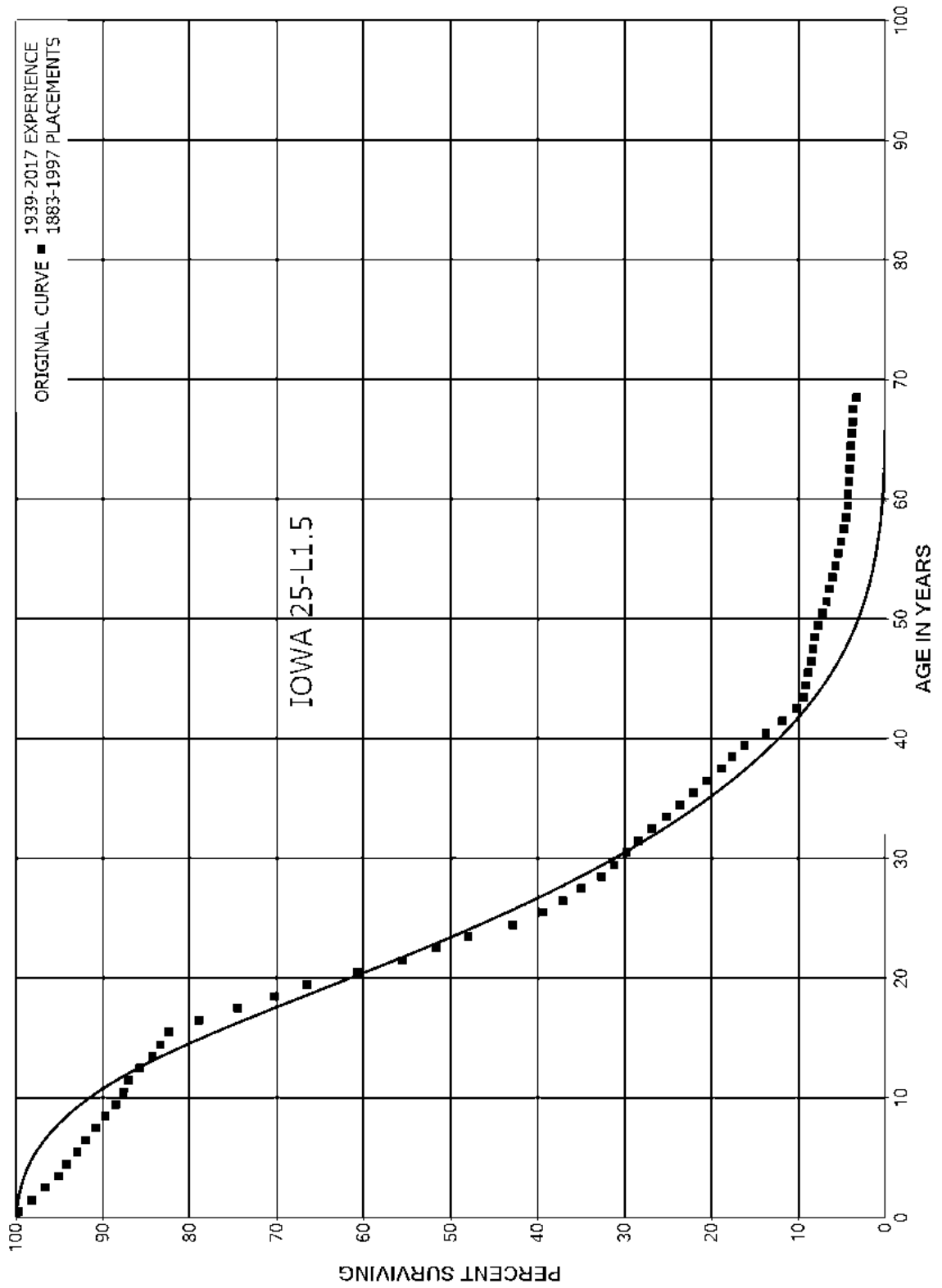
ACCOUNT 330.01 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1998       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 470,332                                      | 26,291                                | 0.0559                    | 0.9441        | 0.87                             |
| 80.5                           | 447,684                                      | 24,657                                | 0.0558                    | 0.9442        | 0.82                             |
| 81.5                           | 417,628                                      | 40,947                                | 0.0980                    | 0.9020        | 0.77                             |
| 82.5                           | 376,335                                      | 33,258                                | 0.0884                    | 0.9116        | 0.70                             |
| 83.5                           | 343,177                                      | 22,017                                | 0.0642                    | 0.9358        | 0.64                             |
| 84.5                           | 320,549                                      | 14,966                                | 0.0467                    | 0.9533        | 0.60                             |
| 85.5                           | 306,129                                      | 25,377                                | 0.0829                    | 0.9171        | 0.57                             |
| 86.5                           | 280,783                                      | 18,683                                | 0.0665                    | 0.9335        | 0.52                             |
| 87.5                           | 265,813                                      | 4,637                                 | 0.0174                    | 0.9826        | 0.49                             |
| 88.5                           | 258,015                                      | 18,778                                | 0.0728                    | 0.9272        | 0.48                             |
| 89.5                           | 240,512                                      | 10,763                                | 0.0447                    | 0.9553        | 0.44                             |
| 90.5                           | 231,499                                      | 26,872                                | 0.1161                    | 0.8839        | 0.42                             |
| 91.5                           | 204,627                                      | 23,757                                | 0.1161                    | 0.8839        | 0.37                             |
| 92.5                           | 180,870                                      | 9,659                                 | 0.0534                    | 0.9466        | 0.33                             |
| 93.5                           | 171,211                                      | 67,790                                | 0.3959                    | 0.6041        | 0.31                             |
| 94.5                           | 103,421                                      | 15,682                                | 0.1516                    | 0.8484        | 0.19                             |
| 95.5                           | 87,738                                       | 11,379                                | 0.1297                    | 0.8703        | 0.16                             |
| 96.5                           | 70,013                                       | 13,346                                | 0.1906                    | 0.8094        | 0.14                             |
| 97.5                           | 56,668                                       | 12,308                                | 0.2172                    | 0.7828        | 0.11                             |
| 98.5                           | 44,359                                       | 17,619                                | 0.3972                    | 0.6028        | 0.09                             |
| 99.5                           | 26,741                                       | 4,079                                 | 0.1523                    | 0.8475        | 0.05                             |
| 100.5                          | 22,662                                       | 7                                     | 0.0003                    | 0.9997        | 0.03                             |
| 101.5                          | 22,655                                       | 6,877                                 | 0.3036                    | 0.6964        | 0.03                             |
| 102.5                          | 15,778                                       | 6,511                                 | 0.4127                    | 0.5873        | 0.03                             |
| 103.5                          | 9,267  | 996                                   | 0.1075                    | 0.8925        | 0.02                             |
| 104.5                          | 8,271  | 1,747                                 | 0.2112                    | 0.7888        | 0.02                             |
| 105.5                          | 6,524  | 1,709                                 | 0.2619                    | 0.7381        | 0.01                             |
| 106.5                          | 4,815  | 3,261                                 | 0.6771                    | 0.3229        | 0.01                             |
| 107.5                          | 1,555  | 1,555                                 | 1.0000                    |               | 0.00                             |
| 108.5                          |  |                                       |                           |               |                                  |



PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1883-1997       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,386,100                                   | 29,152                                | 0.0028                    | 0.9972        | 100.00                           |
| 0.5                            | 14,359,058                                   | 218,602                               | 0.0152                    | 0.9848        | 99.72                            |
| 1.0                            | 14,923,334                                   | 240,542                               | 0.0161                    | 0.9839        | 98.20                            |
| 1.5                            | 14,754,601                                   | 238,011                               | 0.0161                    | 0.9839        | 96.62                            |
| 2.0                            | 14,479,096                                   | 129,013                               | 0.0089                    | 0.9911        | 95.06                            |
| 2.5                            | 14,341,450                                   | 183,532                               | 0.0128                    | 0.9872        | 94.21                            |
| 3.0                            | 14,007,958                                   | 158,492                               | 0.0113                    | 0.9887        | 93.01                            |
| 3.5                            | 13,769,225                                   | 160,356                               | 0.0116                    | 0.9884        | 91.95                            |
| 4.0                            | 13,670,868                                   | 167,826                               | 0.0123                    | 0.9877        | 90.88                            |
| 4.5                            | 13,737,626                                   | 185,669                               | 0.0135                    | 0.9865        | 89.77                            |
| 5.0                            | 13,709,489                                   | 145,678                               | 0.0106                    | 0.9894        | 88.55                            |
| 5.5                            | 13,739,539                                   | 89,489                                | 0.0065                    | 0.9935        | 87.61                            |
| 6.0                            | 13,801,358                                   | 207,120                               | 0.0150                    | 0.9850        | 87.04                            |
| 6.5                            | 13,664,978                                   | 224,733                               | 0.0164                    | 0.9836        | 85.74                            |
| 7.0                            | 13,590,956                                   | 157,933                               | 0.0116                    | 0.9884        | 84.33                            |
| 7.5                            | 13,612,865                                   | 155,399                               | 0.0114                    | 0.9886        | 83.35                            |
| 8.0                            | 13,576,023                                   | 572,086                               | 0.0421                    | 0.9579        | 82.40                            |
| 8.5                            | 13,076,699                                   | 739,386                               | 0.0565                    | 0.9435        | 78.92                            |
| 9.0                            | 12,515,948                                   | 709,957                               | 0.0567                    | 0.9433        | 74.46                            |
| 9.5                            | 11,890,250                                   | 623,986                               | 0.0525                    | 0.9475        | 70.24                            |
| 10.0                           | 11,368,171                                   | 990,668                               | 0.0871                    | 0.9129        | 66.55                            |
| 10.5                           | 10,404,613                                   | 895,059                               | 0.0860                    | 0.9140        | 60.75                            |
| 11.0                           | 9,610,673                                    | 681,227                               | 0.0709                    | 0.9291        | 55.53                            |
| 11.5                           | 8,931,433                                    | 632,172                               | 0.0708                    | 0.9292        | 51.59                            |
| 12.0                           | 8,356,573                                    | 880,398                               | 0.1054                    | 0.8946        | 47.94                            |
| 12.5                           | 7,465,419                                    | 600,665                               | 0.0803                    | 0.9195        | 42.89                            |
| 13.0                           | 6,909,453                                    | 416,013                               | 0.0602                    | 0.9398        | 39.44                            |
| 13.5                           | 6,461,649                                    | 367,766                               | 0.0569                    | 0.9431        | 37.06                            |
| 14.0                           | 6,112,468                                    | 405,204                               | 0.0663                    | 0.9337        | 34.95                            |
| 14.5                           | 5,691,235                                    | 254,839                               | 0.0448                    | 0.9552        | 32.64                            |
| 15.0                           | 5,478,448                                    | 247,220                               | 0.0451                    | 0.9549        | 31.17                            |
| 15.5                           | 5,270,907                                    | 247,806                               | 0.0470                    | 0.9530        | 29.77                            |
| 16.0                           | 5,039,539                                    | 279,812                               | 0.0555                    | 0.9445        | 28.37                            |
| 16.5                           | 4,744,693                                    | 286,063                               | 0.0603                    | 0.9397        | 26.79                            |
| 17.0                           | 4,432,810                                    | 284,686                               | 0.0642                    | 0.9358        | 25.18                            |
| 17.5                           | 4,161,717                                    | 269,184                               | 0.0647                    | 0.9353        | 23.56                            |
| 18.0                           | 3,927,167                                    | 269,874                               | 0.0687                    | 0.9313        | 22.04                            |
| 18.5                           | 3,667,184                                    | 307,368                               | 0.0838                    | 0.9162        | 20.52                            |
| 19.0                           | 3,355,278                                    | 320,083                               | 0.0656                    | 0.9344        | 18.80                            |
| 19.5                           | 3,128,172                                    | 255,971                               | 0.0818                    | 0.9182        | 17.57                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1997       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,894,236                                    | 429,594                               | 0.1484                    | 0.8516        | 16.13                            |
| 40.5                           | 2,449,886                                    | 343,703                               | 0.1403                    | 0.8597        | 13.74                            |
| 41.5                           | 2,106,831                                    | 296,577                               | 0.1408                    | 0.8592        | 11.81                            |
| 42.5                           | 1,817,201                                    | 126,361                               | 0.0695                    | 0.9305        | 10.15                            |
| 43.5                           | 1,695,322                                    | 42,055                                | 0.0248                    | 0.9752        | 9.44                             |
| 44.5                           | 1,641,784                                    | 58,765                                | 0.0358                    | 0.9642        | 9.21                             |
| 45.5                           | 1,564,783                                    | 64,764                                | 0.0414                    | 0.9586        | 8.88                             |
| 46.5                           | 1,499,638                                    | 38,670                                | 0.0258                    | 0.9742        | 8.51                             |
| 47.5                           | 1,450,340                                    | 42,221                                | 0.0291                    | 0.9709        | 8.29                             |
| 48.5                           | 1,421,632                                    | 56,972                                | 0.0401                    | 0.9599        | 8.05                             |
| 49.5                           | 1,342,594                                    | 105,463                               | 0.0786                    | 0.9214        | 7.73                             |
| 50.5                           | 1,229,285                                    | 71,537                                | 0.0582                    | 0.9418        | 7.12                             |
| 51.5                           | 1,144,865                                    | 50,560                                | 0.0442                    | 0.9558        | 6.71                             |
| 52.5                           | 1,077,183                                    | 56,872                                | 0.0528                    | 0.9472        | 6.41                             |
| 53.5                           | 1,008,907                                    | 64,547                                | 0.0640                    | 0.9360        | 6.07                             |
| 54.5                           | 928,570                                      | 51,422                                | 0.0554                    | 0.9446        | 5.68                             |
| 55.5                           | 876,920                                      | 57,819                                | 0.0659                    | 0.9341        | 5.37                             |
| 56.5                           | 819,534                                      | 52,214                                | 0.0637                    | 0.9363        | 5.01                             |
| 57.5                           | 761,845                                      | 34,699                                | 0.0455                    | 0.9545        | 4.69                             |
| 58.5                           | 728,605                                      | 27,333                                | 0.0375                    | 0.9625        | 4.48                             |
| 59.5                           | 699,991                                      | 13,286                                | 0.0190                    | 0.9810        | 4.31                             |
| 60.5                           | 684,418                                      | 10,190                                | 0.0149                    | 0.9851        | 4.23                             |
| 61.5                           | 668,937                                      | 22,231                                | 0.0332                    | 0.9668        | 4.17                             |
| 62.5                           | 646,620                                      | 9,139                                 | 0.0141                    | 0.9859        | 4.03                             |
| 63.5                           | 638,964                                      | 12,474                                | 0.0195                    | 0.9805        | 3.97                             |
| 64.5                           | 626,469                                      | 13,224                                | 0.0211                    | 0.9789        | 3.89                             |
| 65.5                           | 617,613                                      | 9,317                                 | 0.0151                    | 0.9849        | 3.81                             |
| 66.5                           | 605,760                                      | 9,326                                 | 0.0154                    | 0.9846        | 3.76                             |
| 67.5                           | 595,324                                      | 62,268                                | 0.1046                    | 0.8954        | 3.70                             |
| 68.5                           | 532,541                                      | 41,068                                | 0.0771                    | 0.9229        | 3.31                             |
| 69.5                           | 486,452                                      | 37,770                                | 0.0776                    | 0.9224        | 3.06                             |
| 70.5                           | 446,102                                      | 36,376                                | 0.0815                    | 0.9185        | 2.82                             |
| 71.5                           | 407,114                                      | 19,766                                | 0.0493                    | 0.9507        | 2.59                             |
| 72.5                           | 385,485                                      | 36,098                                | 0.0936                    | 0.9064        | 2.46                             |
| 73.5                           | 347,050                                      | 44,464                                | 0.1281                    | 0.8719        | 2.23                             |
| 74.5                           | 304,829                                      | 39,088                                | 0.1282                    | 0.8718        | 1.94                             |
| 75.5                           | 265,740                                      | 19,050                                | 0.0717                    | 0.9283        | 1.70                             |
| 76.5                           | 259,258                                      | 16,769                                | 0.0647                    | 0.9353        | 1.57                             |
| 77.5                           | 247,249                                      | 12,393                                | 0.0514                    | 0.9486        | 1.47                             |
| 78.5                           | 229,124                                      | 11,964                                | 0.0522                    | 0.9478        | 1.40                             |

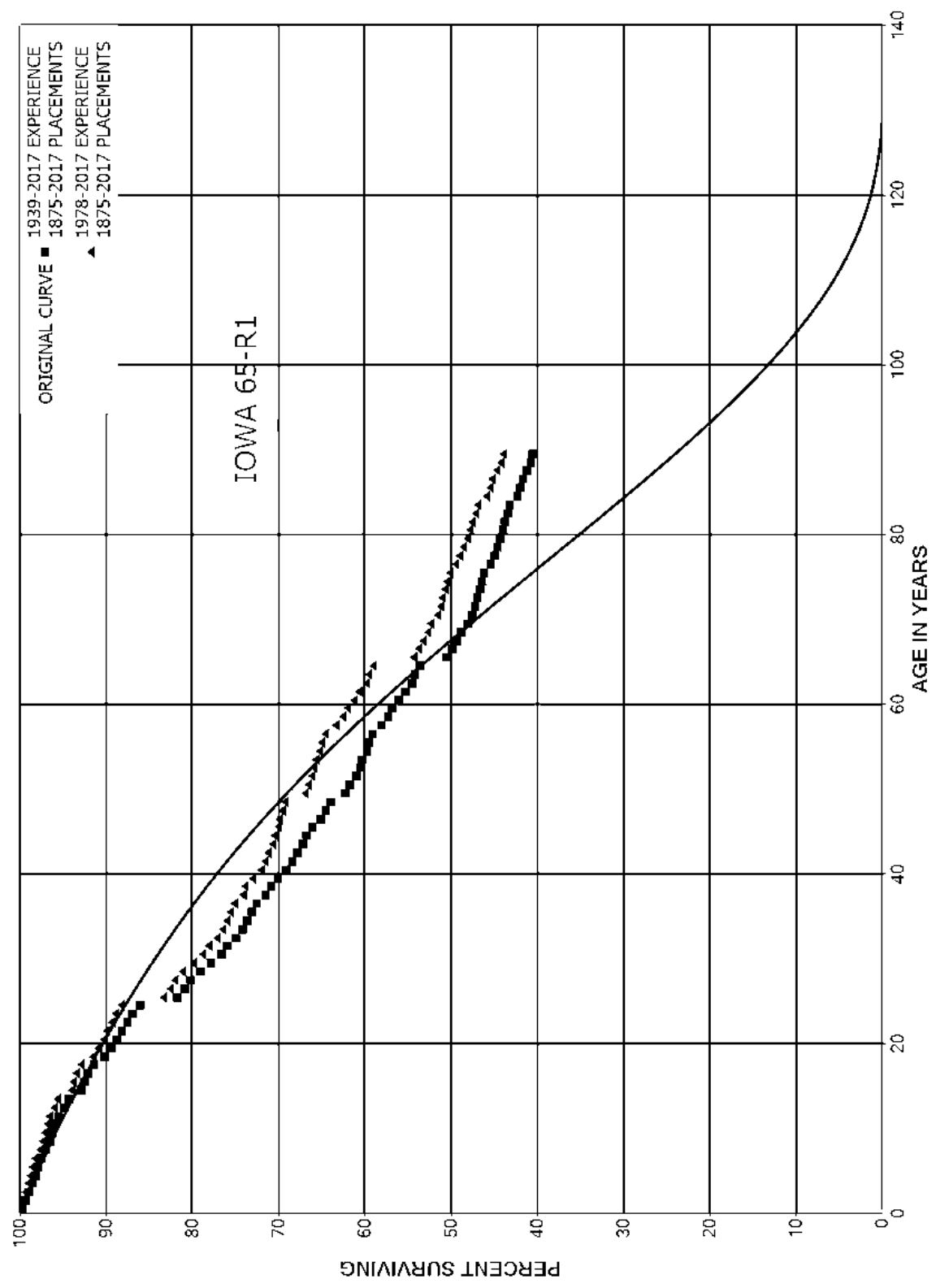
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 331.02 PRODUCING GAS WELLS - WELL EQUIPMENT - PIPE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1883-1997       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REIMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 215,087                                      | 32,891                                | 0.1529                    | 0.8471        | 1.32                             |
| 80.5                           | 187,693                                      | 31,813                                | 0.1751                    | 0.8249        | 1.12                             |
| 81.5                           | 152,064                                      | 19,532                                | 0.1284                    | 0.8716        | 0.92                             |
| 82.5                           | 132,291                                      | 11,732                                | 0.0887                    | 0.9113        | 0.81                             |
| 83.5                           | 121,765                                      | 12,195                                | 0.1002                    | 0.8998        | 0.73                             |
| 84.5                           | 109,609                                      | 4,101                                 | 0.0374                    | 0.9626        | 0.66                             |
| 85.5                           | 105,470                                      | 14,971                                | 0.1419                    | 0.8581        | 0.64                             |
| 86.5                           | 90,869                                       | 3,396                                 | 0.0374                    | 0.9626        | 0.55                             |
| 87.5                           | 87,244                                       | 4,069                                 | 0.0466                    | 0.9534        | 0.53                             |
| 88.5                           | 82,442                                       | 11,600                                | 0.1407                    | 0.8593        | 0.50                             |
| 89.5                           | 71,026                                       | 7,505                                 | 0.1057                    | 0.8943        | 0.43                             |
| 90.5                           | 64,300                                       | 2,104                                 | 0.0327                    | 0.9673        | 0.39                             |
| 91.5                           | 62,196                                       | 8,165                                 | 0.1313                    | 0.8687        | 0.37                             |
| 92.5                           | 54,031                                       | 3,818                                 | 0.0707                    | 0.9293        | 0.32                             |
| 93.5                           | 50,212                                       | 16,154                                | 0.3217                    | 0.6783        | 0.30                             |
| 94.5                           | 34,058                                       | 8,042                                 | 0.2361                    | 0.7639        | 0.20                             |
| 95.5                           | 26,016                                       | 905                                   | 0.0348                    | 0.9652        | 0.16                             |
| 96.5                           | 23,868                                       | 7,124                                 | 0.2985                    | 0.7015        | 0.15                             |
| 97.5                           | 16,743                                       | 2,892                                 | 0.1727                    | 0.8273        | 0.11                             |
| 98.5                           | 13,852                                       | 8,870                                 | 0.6404                    | 0.3596        | 0.09                             |
| 99.5                           | 4,982  | 643                                   | 0.1292                    | 0.8708        | 0.03                             |
| 100.5                          | 4,338  | 301                                   | 0.0693                    | 0.9307        | 0.03                             |
| 101.5                          | 4,038  | 1,722                                 | 0.4266                    | 0.5734        | 0.03                             |
| 102.5                          | 2,315  | 1,090                                 | 0.4708                    | 0.5292        | 0.01                             |
| 103.5                          | 1,225  |                                       | 0.0000                    | 1.0000        | 0.01                             |
| 104.5                          | 1,225  | 16                                    | 0.0134                    | 0.9866        | 0.01                             |
| 105.5                          | 1,209  | 280                                   | 0.2319                    | 0.7681        | 0.01                             |
| 106.5                          | 928  | 605                                   | 0.6519                    | 0.3481        | 0.01                             |
| 107.5                          | 323  | 323                                   | 1.0000                    |               | 0.00                             |
| 108.5                          |  |                                       |                           |               |                                  |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 332.01 FIELD LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 49,260,941                                   | 113,969                               | 0.0023                    | 0.9977        | 100.00                           |
| 0.5                            | 48,652,984                                   | 242,749                               | 0.0050                    | 0.9950        | 99.77                            |
| 1.5                            | 47,505,910                                   | 169,477                               | 0.0036                    | 0.9964        | 99.27                            |
| 2.5                            | 46,314,332                                   | 199,404                               | 0.0043                    | 0.9957        | 98.92                            |
| 3.5                            | 44,416,888                                   | 128,872                               | 0.0029                    | 0.9971        | 98.49                            |
| 4.5                            | 43,465,146                                   | 183,709                               | 0.0042                    | 0.9958        | 98.21                            |
| 5.5                            | 42,128,667                                   | 130,770                               | 0.0031                    | 0.9969        | 97.79                            |
| 6.5                            | 41,206,209                                   | 245,437                               | 0.0060                    | 0.9940        | 97.49                            |
| 7.5                            | 39,909,313                                   | 181,635                               | 0.0046                    | 0.9954        | 96.91                            |
| 8.5                            | 39,394,603                                   | 139,603                               | 0.0035                    | 0.9965        | 96.46                            |
| 9.5                            | 37,462,341                                   | 122,408                               | 0.0033                    | 0.9967        | 96.12                            |
| 10.5                           | 36,886,290                                   | 136,903                               | 0.0037                    | 0.9963        | 95.81                            |
| 11.5                           | 36,178,330                                   | 228,088                               | 0.0063                    | 0.9937        | 95.46                            |
| 12.5                           | 35,928,298                                   | 194,923                               | 0.0054                    | 0.9946        | 94.85                            |
| 13.5                           | 35,571,929                                   | 573,066                               | 0.0161                    | 0.9839        | 94.34                            |
| 14.5                           | 34,198,095                                   | 112,371                               | 0.0033                    | 0.9967        | 92.82                            |
| 15.5                           | 34,139,426                                   | 171,986                               | 0.0050                    | 0.9950        | 92.51                            |
| 16.5                           | 33,621,281                                   | 238,726                               | 0.0071                    | 0.9929        | 92.05                            |
| 17.5                           | 32,878,709                                   | 441,315                               | 0.0134                    | 0.9866        | 91.39                            |
| 18.5                           | 32,531,487                                   | 265,466                               | 0.0082                    | 0.9918        | 90.17                            |
| 19.5                           | 31,404,980                                   | 267,163                               | 0.0085                    | 0.9915        | 89.43                            |
| 20.5                           | 28,597,195                                   | 151,773                               | 0.0053                    | 0.9947        | 88.67                            |
| 21.5                           | 28,035,151                                   | 214,134                               | 0.0076                    | 0.9924        | 88.20                            |
| 22.5                           | 27,274,572                                   | 179,856                               | 0.0066                    | 0.9934        | 87.53                            |
| 23.5                           | 26,768,991                                   | 262,624                               | 0.0098                    | 0.9902        | 86.95                            |
| 24.5                           | 26,019,963                                   | 1,330,182                             | 0.0511                    | 0.9489        | 86.10                            |
| 25.5                           | 24,338,067                                   | 263,135                               | 0.0108                    | 0.9892        | 81.70                            |
| 26.5                           | 23,794,614                                   | 200,384                               | 0.0084                    | 0.9916        | 80.81                            |
| 27.5                           | 22,871,034                                   | 315,360                               | 0.0138                    | 0.9862        | 80.13                            |
| 28.5                           | 22,070,197                                   | 340,991                               | 0.0155                    | 0.9845        | 79.03                            |
| 29.5                           | 21,198,676                                   | 310,804                               | 0.0147                    | 0.9853        | 77.81                            |
| 30.5                           | 20,843,233                                   | 179,414                               | 0.0086                    | 0.9914        | 76.66                            |
| 31.5                           | 20,568,467                                   | 291,103                               | 0.0142                    | 0.9858        | 76.01                            |
| 32.5                           | 18,728,236                                   | 184,858                               | 0.0099                    | 0.9901        | 74.93                            |
| 33.5                           | 18,562,794                                   | 153,491                               | 0.0083                    | 0.9917        | 74.19                            |
| 34.5                           | 18,055,392                                   | 134,250                               | 0.0074                    | 0.9926        | 73.58                            |
| 35.5                           | 17,324,771                                   | 136,981                               | 0.0079                    | 0.9921        | 73.03                            |
| 36.5                           | 16,832,066                                   | 221,719                               | 0.0132                    | 0.9868        | 72.45                            |
| 37.5                           | 15,883,448                                   | 141,750                               | 0.0089                    | 0.9911        | 71.50                            |
| 38.5                           | 15,181,476                                   | 181,468                               | 0.0120                    | 0.9880        | 70.86                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 14,615,476                                   | 208,681                               | 0.0143                    | 0.9857        | 70.01                            |
| 40.5                           | 13,146,501                                   | 120,786                               | 0.0092                    | 0.9908        | 69.01                            |
| 41.5                           | 12,455,220                                   | 96,641                                | 0.0078                    | 0.9922        | 68.38                            |
| 42.5                           | 11,376,577                                   | 108,949                               | 0.0096                    | 0.9904        | 67.85                            |
| 43.5                           | 10,704,430                                   | 73,546                                | 0.0069                    | 0.9931        | 67.20                            |
| 44.5                           | 10,160,220                                   | 100,510                               | 0.0099                    | 0.9901        | 66.74                            |
| 45.5                           | 8,810,272                                    | 128,570                               | 0.0146                    | 0.9854        | 66.08                            |
| 46.5                           | 8,556,281                                    | 76,319                                | 0.0089                    | 0.9911        | 65.11                            |
| 47.5                           | 8,410,203                                    | 80,298                                | 0.0095                    | 0.9905        | 64.53                            |
| 48.5                           | 7,803,220                                    | 204,469                               | 0.0262                    | 0.9738        | 63.92                            |
| 49.5                           | 7,415,325                                    | 66,038                                | 0.0089                    | 0.9911        | 62.24                            |
| 50.5                           | 7,182,145                                    | 82,622                                | 0.0115                    | 0.9885        | 61.69                            |
| 51.5                           | 6,858,134                                    | 51,374                                | 0.0073                    | 0.9925        | 60.98                            |
| 52.5                           | 6,584,447                                    | 29,001                                | 0.0044                    | 0.9956        | 60.52                            |
| 53.5                           | 6,327,141                                    | 50,963                                | 0.0081                    | 0.9919        | 60.25                            |
| 54.5                           | 6,043,692                                    | 27,642                                | 0.0046                    | 0.9954        | 59.77                            |
| 55.5                           | 5,902,683                                    | 39,008                                | 0.0066                    | 0.9934        | 59.49                            |
| 56.5                           | 5,786,953                                    | 106,696                               | 0.0184                    | 0.9816        | 59.10                            |
| 57.5                           | 5,400,687                                    | 68,825                                | 0.0127                    | 0.9873        | 58.01                            |
| 58.5                           | 4,941,996                                    | 41,608                                | 0.0084                    | 0.9916        | 57.27                            |
| 59.5                           | 4,665,294                                    | 59,821                                | 0.0128                    | 0.9872        | 56.79                            |
| 60.5                           | 4,186,724                                    | 54,280                                | 0.0130                    | 0.9870        | 56.06                            |
| 61.5                           | 3,715,892                                    | 56,429                                | 0.0152                    | 0.9848        | 55.34                            |
| 62.5                           | 3,626,387                                    | 18,123                                | 0.0050                    | 0.9950        | 54.49                            |
| 63.5                           | 3,585,603                                    | 37,186                                | 0.0104                    | 0.9896        | 54.22                            |
| 64.5                           | 3,432,686                                    | 201,954                               | 0.0588                    | 0.9412        | 53.66                            |
| 65.5                           | 3,158,543                                    | 40,453                                | 0.0128                    | 0.9872        | 50.50                            |
| 66.5                           | 3,042,221                                    | 32,676                                | 0.0108                    | 0.9892        | 49.86                            |
| 67.5                           | 2,965,545                                    | 27,751                                | 0.0094                    | 0.9906        | 49.32                            |
| 68.5                           | 2,886,846                                    | 46,473                                | 0.0161                    | 0.9839        | 48.86                            |
| 69.5                           | 2,725,171                                    | 28,973                                | 0.0106                    | 0.9894        | 48.07                            |
| 70.5                           | 2,620,610                                    | 21,586                                | 0.0082                    | 0.9918        | 47.56                            |
| 71.5                           | 2,590,976                                    | 11,635                                | 0.0045                    | 0.9955        | 47.17                            |
| 72.5                           | 2,466,300                                    | 18,252                                | 0.0074                    | 0.9926        | 46.96                            |
| 73.5                           | 2,317,738                                    | 10,121                                | 0.0044                    | 0.9956        | 46.61                            |
| 74.5                           | 2,260,458                                    | 12,056                                | 0.0053                    | 0.9947        | 46.40                            |
| 75.5                           | 2,181,639                                    | 35,543                                | 0.0163                    | 0.9837        | 46.16                            |
| 76.5                           | 1,937,051                                    | 18,212                                | 0.0094                    | 0.9906        | 45.40                            |
| 77.5                           | 1,878,737                                    | 15,780                                | 0.0084                    | 0.9916        | 44.98                            |
| 78.5                           | 1,778,811                                    | 13,094                                | 0.0074                    | 0.9926        | 44.60                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 1,713,446                                    | 14,134                                | 0.0082                    | 0.9918        | 44.27                            |
| 80.5                           | 1,685,173                                    | 7,464                                 | 0.0044                    | 0.9956        | 43.91                            |
| 81.5                           | 1,665,716                                    | 13,468                                | 0.0081                    | 0.9919        | 43.71                            |
| 82.5                           | 1,647,805                                    | 7,590                                 | 0.0046                    | 0.9954        | 43.36                            |
| 83.5                           | 1,626,869                                    | 32,456                                | 0.0199                    | 0.9801        | 43.16                            |
| 84.5                           | 1,581,097                                    | 14,834                                | 0.0094                    | 0.9906        | 42.30                            |
| 85.5                           | 1,544,360                                    | 9,426                                 | 0.0061                    | 0.9939        | 41.90                            |
| 86.5                           | 1,504,028                                    | 17,010                                | 0.0113                    | 0.9887        | 41.65                            |
| 87.5                           | 1,449,270                                    | 15,566                                | 0.0107                    | 0.9893        | 41.17                            |
| 88.5                           | 1,404,953                                    | 9,365                                 | 0.0067                    | 0.9933        | 40.73                            |
| 89.5                           | 1,372,111                                    | 11,593                                | 0.0084                    | 0.9916        | 40.46                            |
| 90.5                           | 1,294,401                                    | 2,456                                 | 0.0019                    | 0.9981        | 40.12                            |
| 91.5                           | 1,273,140                                    | 2,598                                 | 0.0020                    | 0.9980        | 40.04                            |
| 92.5                           | 1,220,651                                    | 7,872                                 | 0.0064                    | 0.9936        | 39.96                            |
| 93.5                           | 1,167,514                                    | 9,571                                 | 0.0082                    | 0.9918        | 39.70                            |
| 94.5                           | 1,118,732                                    | 5,753                                 | 0.0051                    | 0.9949        | 39.38                            |
| 95.5                           | 1,022,086                                    | 3,477                                 | 0.0034                    | 0.9966        | 39.18                            |
| 96.5                           | 1,009,930                                    | 9,936                                 | 0.0098                    | 0.9902        | 39.04                            |
| 97.5                           | 970,725                                      | 8,458                                 | 0.0087                    | 0.9913        | 38.66                            |
| 98.5                           | 933,359                                      | 6,542                                 | 0.0070                    | 0.9930        | 38.32                            |
| 99.5                           | 908,993                                      | 4,186                                 | 0.0046                    | 0.9954        | 38.03                            |
| 100.5                          | 875,512                                      | 5,803                                 | 0.0066                    | 0.9934        | 37.88                            |
| 101.5                          | 854,474                                      | 10,084                                | 0.0118                    | 0.9882        | 37.63                            |
| 102.5                          | 837,435                                      | 4,293                                 | 0.0051                    | 0.9949        | 37.18                            |
| 103.5                          | 790,762                                      | 6,044                                 | 0.0076                    | 0.9924        | 36.99                            |
| 104.5                          | 757,082                                      | 4,284                                 | 0.0057                    | 0.9943        | 36.71                            |
| 105.5                          | 750,961                                      | 556                                   | 0.0007                    | 0.9993        | 36.50                            |
| 106.5                          | 748,277                                      | 6,925                                 | 0.0093                    | 0.9907        | 36.47                            |
| 107.5                          | 713,806                                      | 11,220                                | 0.0157                    | 0.9843        | 36.14                            |
| 108.5                          | 680,421                                      | 1,643                                 | 0.0024                    | 0.9976        | 35.57                            |
| 109.5                          | 595,313                                      | 1,575                                 | 0.0026                    | 0.9974        | 35.48                            |
| 110.5                          | 489,638                                      | 1,408                                 | 0.0029                    | 0.9971        | 35.39                            |
| 111.5                          | 470,533                                      | 2,202                                 | 0.0047                    | 0.9953        | 35.29                            |
| 112.5                          | 367,784                                      | 464                                   | 0.0013                    | 0.9987        | 35.12                            |
| 113.5                          | 341,638                                      | 837                                   | 0.0025                    | 0.9975        | 35.08                            |
| 114.5                          | 274,435                                      | 652                                   | 0.0024                    | 0.9976        | 34.99                            |
| 115.5                          | 215,171                                      |                                       | 0.0000                    | 1.0000        | 34.91                            |
| 116.5                          | 206,114                                      | 1,134                                 | 0.0055                    | 0.9945        | 34.91                            |
| 117.5                          | 157,113                                      | 57                                    | 0.0004                    | 0.9996        | 34.72                            |
| 118.5                          | 110,649                                      |                                       | 0.0000                    | 1.0000        | 34.70                            |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 119.5                          | 82,049                                       |                                       | 0.0000                    | 1.0000        | 34.70                            |
| 120.5                          | 75,337                                       | 220                                   | 0.0029                    | 0.9971        | 34.70                            |
| 121.5                          | 72,304                                       | 102                                   | 0.0014                    | 0.9986        | 34.60                            |
| 122.5                          | 64,428                                       | 75                                    | 0.0012                    | 0.9988        | 34.55                            |
| 123.5                          | 46,539                                       | 648                                   | 0.0139                    | 0.9861        | 34.51                            |
| 124.5                          | 41,295                                       |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 125.5                          | 38,792                                       |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 126.5                          | 38,652                                       |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 127.5                          | 2,176  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 128.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 129.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 130.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 131.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 132.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 133.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 134.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 135.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 136.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 137.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 138.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 139.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 140.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 141.5                          | 502  |                                       | 0.0000                    | 1.0000        | 34.03                            |
| 142.5                          |  |                                       |                           |               | 34.03                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2017

EXPERIENCE BAND 1978-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 30,170,423                                   | 55,410                                | 0.0018        | 0.9982        | 100.00                           |
| 0.5                            | 31,116,832                                   | 104,536                               | 0.0034        | 0.9966        | 99.82                            |
| 1.5                            | 31,248,670                                   | 86,452                                | 0.0028        | 0.9972        | 99.48                            |
| 2.5                            | 31,534,968                                   | 132,336                               | 0.0042        | 0.9958        | 99.21                            |
| 3.5                            | 30,780,709                                   | 40,307                                | 0.0013        | 0.9987        | 98.79                            |
| 4.5                            | 30,938,751                                   | 97,485                                | 0.0032        | 0.9968        | 98.66                            |
| 5.5                            | 33,017,962                                   | 78,252                                | 0.0024        | 0.9976        | 98.35                            |
| 6.5                            | 32,472,447                                   | 189,778                               | 0.0058        | 0.9942        | 98.12                            |
| 7.5                            | 31,433,821                                   | 117,946                               | 0.0038        | 0.9962        | 97.54                            |
| 8.5                            | 31,125,496                                   | 72,768                                | 0.0023        | 0.9977        | 97.18                            |
| 9.5                            | 30,095,907                                   | 93,303                                | 0.0031        | 0.9969        | 96.95                            |
| 10.5                           | 29,968,245                                   | 83,932                                | 0.0028        | 0.9972        | 96.65                            |
| 11.5                           | 29,680,246                                   | 164,431                               | 0.0055        | 0.9945        | 96.38                            |
| 12.5                           | 29,606,193                                   | 117,399                               | 0.0040        | 0.9960        | 95.84                            |
| 13.5                           | 29,204,900                                   | 483,585                               | 0.0166        | 0.9834        | 95.46                            |
| 14.5                           | 27,735,108                                   | 67,323                                | 0.0024        | 0.9976        | 93.88                            |
| 15.5                           | 27,671,556                                   | 113,378                               | 0.0041        | 0.9959        | 93.66                            |
| 16.5                           | 27,191,175                                   | 173,501                               | 0.0064        | 0.9936        | 93.27                            |
| 17.5                           | 26,645,251                                   | 376,375                               | 0.0141        | 0.9859        | 92.68                            |
| 18.5                           | 26,676,809                                   | 194,575                               | 0.0073        | 0.9927        | 91.37                            |
| 19.5                           | 25,819,817                                   | 179,471                               | 0.0070        | 0.9930        | 90.70                            |
| 20.5                           | 23,269,168                                   | 84,856                                | 0.0036        | 0.9964        | 90.07                            |
| 21.5                           | 22,985,986                                   | 138,579                               | 0.0060        | 0.9940        | 89.74                            |
| 22.5                           | 22,336,603                                   | 106,159                               | 0.0048        | 0.9952        | 89.20                            |
| 23.5                           | 22,051,699                                   | 178,687                               | 0.0081        | 0.9919        | 88.78                            |
| 24.5                           | 21,488,493                                   | 1,202,981                             | 0.0560        | 0.9440        | 88.06                            |
| 25.5                           | 19,950,192                                   | 172,751                               | 0.0087        | 0.9913        | 83.13                            |
| 26.5                           | 19,480,982                                   | 140,713                               | 0.0072        | 0.9928        | 82.41                            |
| 27.5                           | 18,707,654                                   | 207,862                               | 0.0111        | 0.9889        | 81.81                            |
| 28.5                           | 18,109,601                                   | 266,676                               | 0.0147        | 0.9853        | 80.90                            |
| 29.5                           | 17,309,253                                   | 250,024                               | 0.0144        | 0.9856        | 79.71                            |
| 30.5                           | 16,831,177                                   | 120,099                               | 0.0071        | 0.9929        | 78.56                            |
| 31.5                           | 16,649,255                                   | 231,076                               | 0.0139        | 0.9861        | 78.00                            |
| 32.5                           | 14,979,927                                   | 122,873                               | 0.0082        | 0.9918        | 76.92                            |
| 33.5                           | 14,821,483                                   | 97,370                                | 0.0066        | 0.9934        | 76.29                            |
| 34.5                           | 14,435,731                                   | 81,447                                | 0.0056        | 0.9944        | 75.79                            |
| 35.5                           | 13,698,979                                   | 70,765                                | 0.0052        | 0.9948        | 75.36                            |
| 36.5                           | 13,311,070                                   | 174,806                               | 0.0131        | 0.9869        | 74.97                            |
| 37.5                           | 12,458,352                                   | 40,364                                | 0.0032        | 0.9968        | 73.98                            |
| 38.5                           | 11,873,332                                   | 147,880                               | 0.0125        | 0.9875        | 73.75                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1978-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 11,220,905                                   | 155,330                               | 0.0138                    | 0.9862        | 72.83                            |
| 40.5                           | 9,768,248                                    | 53,359                                | 0.0055                    | 0.9945        | 71.82                            |
| 41.5                           | 9,158,241                                    | 52,811                                | 0.0058                    | 0.9942        | 71.43                            |
| 42.5                           | 8,172,054                                    | 61,830                                | 0.0076                    | 0.9924        | 71.01                            |
| 43.5                           | 7,555,195                                    | 21,497                                | 0.0028                    | 0.9972        | 70.48                            |
| 44.5                           | 7,034,913                                    | 39,937                                | 0.0057                    | 0.9943        | 70.28                            |
| 45.5                           | 5,699,371                                    | 12,191                                | 0.0021                    | 0.9979        | 69.88                            |
| 46.5                           | 5,626,259                                    | 26,033                                | 0.0046                    | 0.9954        | 69.73                            |
| 47.5                           | 5,585,151                                    | 23,620                                | 0.0042                    | 0.9958        | 69.41                            |
| 48.5                           | 5,029,368                                    | 170,798                               | 0.0340                    | 0.9660        | 69.11                            |
| 49.5                           | 4,716,597                                    | 26,579                                | 0.0056                    | 0.9944        | 66.76                            |
| 50.5                           | 4,599,055                                    | 29,995                                | 0.0065                    | 0.9935        | 66.39                            |
| 51.5                           | 4,374,113                                    | 16,521                                | 0.0038                    | 0.9962        | 65.96                            |
| 52.5                           | 4,391,684                                    | 11,572                                | 0.0026                    | 0.9974        | 65.71                            |
| 53.5                           | 4,376,694                                    | 31,772                                | 0.0073                    | 0.9927        | 65.53                            |
| 54.5                           | 4,198,144                                    | 14,717                                | 0.0035                    | 0.9965        | 65.06                            |
| 55.5                           | 4,184,943                                    | 30,163                                | 0.0072                    | 0.9928        | 64.83                            |
| 56.5                           | 4,086,753                                    | 77,409                                | 0.0189                    | 0.9811        | 64.36                            |
| 57.5                           | 3,781,106                                    | 42,462                                | 0.0112                    | 0.9888        | 63.14                            |
| 58.5                           | 3,446,869                                    | 30,494                                | 0.0088                    | 0.9912        | 62.43                            |
| 59.5                           | 3,249,251                                    | 45,526                                | 0.0140                    | 0.9860        | 61.88                            |
| 60.5                           | 2,772,127                                    | 21,784                                | 0.0079                    | 0.9921        | 61.01                            |
| 61.5                           | 2,437,538                                    | 36,518                                | 0.0150                    | 0.9850        | 60.54                            |
| 62.5                           | 2,360,490                                    | 8,608                                 | 0.0036                    | 0.9964        | 59.63                            |
| 63.5                           | 2,333,598                                    | 21,487                                | 0.0092                    | 0.9908        | 59.41                            |
| 64.5                           | 2,227,850                                    | 177,213                               | 0.0795                    | 0.9205        | 58.86                            |
| 65.5                           | 1,986,161                                    | 18,915                                | 0.0095                    | 0.9905        | 54.18                            |
| 66.5                           | 1,915,998                                    | 22,568                                | 0.0118                    | 0.9882        | 53.67                            |
| 67.5                           | 1,850,865                                    | 17,284                                | 0.0093                    | 0.9907        | 53.03                            |
| 68.5                           | 1,816,590                                    | 13,826                                | 0.0076                    | 0.9924        | 52.54                            |
| 69.5                           | 1,807,487                                    | 24,716                                | 0.0137                    | 0.9863        | 52.14                            |
| 70.5                           | 1,824,637                                    | 11,742                                | 0.0064                    | 0.9936        | 51.43                            |
| 71.5                           | 1,824,754                                    | 7,936                                 | 0.0043                    | 0.9957        | 51.09                            |
| 72.5                           | 1,823,259                                    | 15,086                                | 0.0083                    | 0.9917        | 50.87                            |
| 73.5                           | 1,709,010                                    | 7,070                                 | 0.0041                    | 0.9959        | 50.45                            |
| 74.5                           | 1,746,690                                    | 11,053                                | 0.0063                    | 0.9937        | 50.24                            |
| 75.5                           | 1,792,595                                    | 21,717                                | 0.0121                    | 0.9879        | 49.92                            |
| 76.5                           | 1,597,193                                    | 17,078                                | 0.0107                    | 0.9893        | 49.32                            |
| 77.5                           | 1,606,367                                    | 13,694                                | 0.0086                    | 0.9914        | 48.79                            |
| 78.5                           | 1,577,200                                    | 12,252                                | 0.0078                    | 0.9922        | 48.37                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1978-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 1,387,944                                    | 13,275                                | 0.0084                    | 0.9916        | 47.99                            |
| 80.5                           | 1,367,290                                    | 7,316                                 | 0.0047                    | 0.9953        | 47.59                            |
| 81.5                           | 1,352,548                                    | 13,380                                | 0.0086                    | 0.9914        | 47.37                            |
| 82.5                           | 1,348,048                                    | 7,346                                 | 0.0047                    | 0.9953        | 46.96                            |
| 83.5                           | 1,359,132                                    | 32,395                                | 0.0208                    | 0.9792        | 46.74                            |
| 84.5                           | 1,520,409                                    | 14,834                                | 0.0098                    | 0.9902        | 45.77                            |
| 85.5                           | 1,487,691                                    | 8,552                                 | 0.0057                    | 0.9943        | 45.32                            |
| 86.5                           | 1,448,473                                    | 17,006                                | 0.0117                    | 0.9883        | 45.06                            |
| 87.5                           | 1,445,802                                    | 15,566                                | 0.0108                    | 0.9892        | 44.53                            |
| 88.5                           | 1,403,032                                    | 9,358                                 | 0.0067                    | 0.9933        | 44.05                            |
| 89.5                           | 1,370,197                                    | 11,593                                | 0.0085                    | 0.9915        | 43.76                            |
| 90.5                           | 1,292,487                                    | 2,456                                 | 0.0019                    | 0.9981        | 43.39                            |
| 91.5                           | 1,272,749                                    | 2,583                                 | 0.0020                    | 0.9980        | 43.31                            |
| 92.5                           | 1,219,272                                    | 7,872                                 | 0.0065                    | 0.9935        | 43.22                            |
| 93.5                           | 1,166,135                                    | 9,571                                 | 0.0082                    | 0.9918        | 42.94                            |
| 94.5                           | 1,117,353                                    | 5,753                                 | 0.0052                    | 0.9948        | 42.59                            |
| 95.5                           | 1,020,707                                    | 3,351                                 | 0.0033                    | 0.9967        | 42.37                            |
| 96.5                           | 1,008,678                                    | 9,936                                 | 0.0099                    | 0.9901        | 42.23                            |
| 97.5                           | 969,473                                      | 8,458                                 | 0.0087                    | 0.9913        | 41.81                            |
| 98.5                           | 932,107                                      | 6,502                                 | 0.0070                    | 0.9930        | 41.45                            |
| 99.5                           | 907,781                                      | 4,186                                 | 0.0046                    | 0.9954        | 41.16                            |
| 100.5                          | 874,299                                      | 5,803                                 | 0.0066                    | 0.9934        | 40.97                            |
| 101.5                          | 853,262                                      | 10,084                                | 0.0118                    | 0.9882        | 40.70                            |
| 102.5                          | 837,435                                      | 4,293                                 | 0.0051                    | 0.9949        | 40.22                            |
| 103.5                          | 790,762                                      | 6,044                                 | 0.0076                    | 0.9924        | 40.01                            |
| 104.5                          | 757,082                                      | 4,284                                 | 0.0057                    | 0.9943        | 39.70                            |
| 105.5                          | 750,961                                      | 556                                   | 0.0007                    | 0.9993        | 39.48                            |
| 106.5                          | 748,277                                      | 6,925                                 | 0.0093                    | 0.9907        | 39.45                            |
| 107.5                          | 713,806                                      | 11,220                                | 0.0157                    | 0.9843        | 39.08                            |
| 108.5                          | 680,421                                      | 1,643                                 | 0.0024                    | 0.9976        | 38.47                            |
| 109.5                          | 595,313                                      | 1,575                                 | 0.0026                    | 0.9974        | 38.38                            |
| 110.5                          | 489,638                                      | 1,408                                 | 0.0029                    | 0.9971        | 38.28                            |
| 111.5                          | 470,533                                      | 2,202                                 | 0.0047                    | 0.9953        | 38.17                            |
| 112.5                          | 387,784                                      | 464                                   | 0.0013                    | 0.9987        | 37.99                            |
| 113.5                          | 341,638                                      | 837                                   | 0.0025                    | 0.9975        | 37.94                            |
| 114.5                          | 274,435                                      | 652                                   | 0.0024                    | 0.9976        | 37.85                            |
| 115.5                          | 215,171                                      |                                       | 0.0000                    | 1.0000        | 37.76                            |
| 116.5                          | 206,114                                      | 1,134                                 | 0.0055                    | 0.9945        | 37.76                            |
| 117.5                          | 157,113                                      | 57                                    | 0.0004                    | 0.9996        | 37.55                            |
| 118.5                          | 110,649                                      |                                       | 0.0000                    | 1.0000        | 37.53                            |

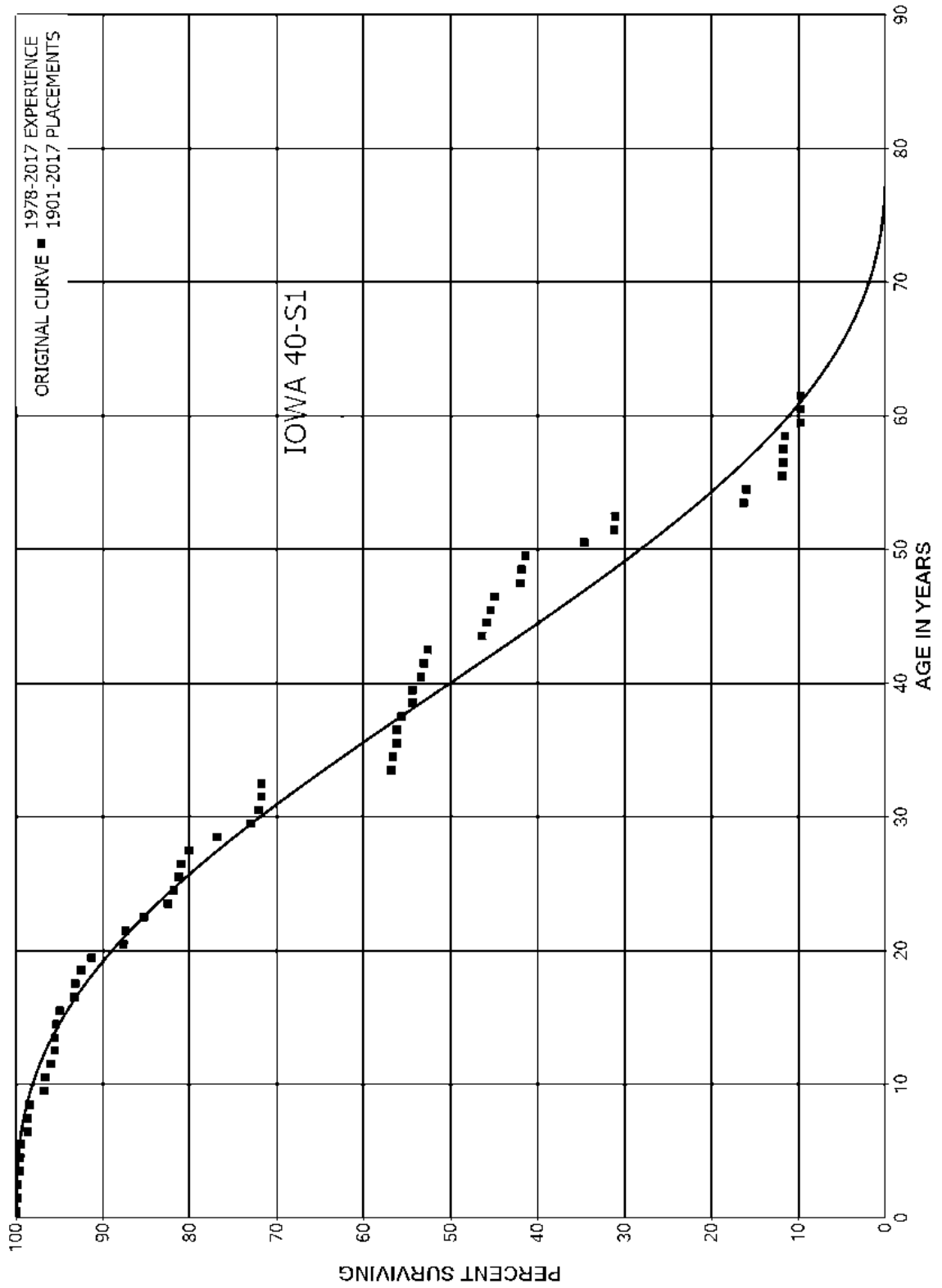
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 332.01 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1875-2017       |  |                                       | EXPERIENCE BAND 1978-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 119.5                          | 82,049                                       |                                       | 0.0000                    | 1.0000        | 37.53                            |
| 120.5                          | 75,337                                       | 220                                   | 0.0029                    | 0.9971        | 37.53                            |
| 121.5                          | 72,304                                       | 102                                   | 0.0014                    | 0.9986        | 37.43                            |
| 122.5                          | 64,428                                       | 75                                    | 0.0012                    | 0.9988        | 37.37                            |
| 123.5                          | 46,539                                       | 648                                   | 0.0139                    | 0.9861        | 37.33                            |
| 124.5                          | 41,295                                       |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 125.5                          | 38,792                                       |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 126.5                          | 38,652                                       |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 127.5                          | 2,176  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 128.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 129.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 130.5                          | 1,024  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 131.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 132.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 133.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 134.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 135.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 136.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 137.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 138.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 139.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 140.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 141.5                          | 502  |                                       | 0.0000                    | 1.0000        | 36.81                            |
| 142.5                          |  |                                       |                           |               | 36.81                            |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017

EXPERIENCE BAND 1978-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 30,145,476                                   |                                       | 0.0000        | 1.0000        | 100.00                           |
| 0.5                            | 28,970,406                                   | 32,722                                | 0.0011        | 0.9989        | 100.00                           |
| 1.5                            | 28,906,336                                   | 6                                     | 0.0000        | 1.0000        | 99.89                            |
| 2.5                            | 28,650,675                                   | 77,036                                | 0.0027        | 0.9973        | 99.89                            |
| 3.5                            | 29,069,308                                   | 20,314                                | 0.0007        | 0.9993        | 99.62                            |
| 4.5                            | 28,782,541                                   | 33,005                                | 0.0011        | 0.9989        | 99.55                            |
| 5.5                            | 28,607,676                                   | 240,946                               | 0.0084        | 0.9916        | 99.43                            |
| 6.5                            | 27,522,770                                   | 973                                   | 0.0000        | 1.0000        | 98.60                            |
| 7.5                            | 24,990,339                                   | 45,911                                | 0.0018        | 0.9982        | 98.59                            |
| 8.5                            | 24,925,549                                   | 441,278                               | 0.0177        | 0.9823        | 98.41                            |
| 9.5                            | 23,513,663                                   | 14,513                                | 0.0006        | 0.9994        | 96.67                            |
| 10.5                           | 18,291,633                                   | 132,200                               | 0.0072        | 0.9928        | 96.61                            |
| 11.5                           | 15,242,271                                   | 63,533                                | 0.0042        | 0.9958        | 95.91                            |
| 12.5                           | 13,825,833                                   | 664                                   | 0.0000        | 1.0000        | 95.51                            |
| 13.5                           | 13,479,716                                   | 9,260                                 | 0.0007        | 0.9993        | 95.51                            |
| 14.5                           | 11,872,718                                   | 54,943                                | 0.0046        | 0.9954        | 95.44                            |
| 15.5                           | 4,403,342                                    | 80,311                                | 0.0182        | 0.9818        | 95.00                            |
| 16.5                           | 4,288,573                                    | 6,522                                 | 0.0015        | 0.9985        | 93.27                            |
| 17.5                           | 4,158,724                                    | 26,054                                | 0.0063        | 0.9937        | 93.13                            |
| 18.5                           | 3,961,469                                    | 53,594                                | 0.0135        | 0.9865        | 92.54                            |
| 19.5                           | 3,834,037                                    | 152,369                               | 0.0397        | 0.9603        | 91.29                            |
| 20.5                           | 3,676,037                                    | 9,616                                 | 0.0026        | 0.9974        | 87.66                            |
| 21.5                           | 3,762,649                                    | 92,140                                | 0.0245        | 0.9755        | 87.43                            |
| 22.5                           | 2,172,872                                    | 69,733                                | 0.0321        | 0.9679        | 85.29                            |
| 23.5                           | 2,048,220                                    | 17,617                                | 0.0086        | 0.9914        | 82.56                            |
| 24.5                           | 2,055,844                                    | 14,602                                | 0.0071        | 0.9929        | 81.85                            |
| 25.5                           | 1,999,546                                    | 7,509                                 | 0.0038        | 0.9962        | 81.26                            |
| 26.5                           | 1,985,143                                    | 20,697                                | 0.0104        | 0.9896        | 80.96                            |
| 27.5                           | 1,964,853                                    | 80,854                                | 0.0411        | 0.9589        | 80.11                            |
| 28.5                           | 1,827,999                                    | 93,093                                | 0.0509        | 0.9491        | 76.82                            |
| 29.5                           | 1,706,757                                    | 20,057                                | 0.0118        | 0.9882        | 72.91                            |
| 30.5                           | 1,685,073                                    | 6,364                                 | 0.0038        | 0.9962        | 72.05                            |
| 31.5                           | 1,674,718                                    | 982                                   | 0.0006        | 0.9994        | 71.78                            |
| 32.5                           | 1,672,618                                    | 348,609                               | 0.2084        | 0.7916        | 71.73                            |
| 33.5                           | 1,321,240                                    | 4,679                                 | 0.0035        | 0.9965        | 56.78                            |
| 34.5                           | 1,316,982                                    | 8,236                                 | 0.0063        | 0.9937        | 56.58                            |
| 35.5                           | 1,305,238                                    | 227                                   | 0.0002        | 0.9998        | 56.23                            |
| 36.5                           | 1,302,133                                    | 14,239                                | 0.0109        | 0.9891        | 56.22                            |
| 37.5                           | 1,288,097                                    | 27,924                                | 0.0217        | 0.9783        | 55.60                            |
| 38.5                           | 1,258,131                                    | 785                                   | 0.0006        | 0.9994        | 54.40                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1901-2017       |  |                                       | EXPERIENCE BAND 1978-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REINT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,243,897                                    | 21,829                                | 0.0175                    | 0.9825        | 54.36                            |
| 40.5                           | 1,188,854                                    | 8,510                                 | 0.0072                    | 0.9928        | 53.41                            |
| 41.5                           | 1,180,344                                    | 8,830                                 | 0.0075                    | 0.9925        | 53.03                            |
| 42.5                           | 1,170,621                                    | 138,555                               | 0.1184                    | 0.8816        | 52.63                            |
| 43.5                           | 576,734                                      | 7,396                                 | 0.0128                    | 0.9872        | 46.40                            |
| 44.5                           | 568,663                                      | 5,723                                 | 0.0101                    | 0.9899        | 45.81                            |
| 45.5                           | 562,831                                      | 5,098                                 | 0.0091                    | 0.9909        | 45.35                            |
| 46.5                           | 551,457                                      | 36,761                                | 0.0667                    | 0.9333        | 44.94                            |
| 47.5                           | 513,470                                      | 1,664                                 | 0.0032                    | 0.9968        | 41.94                            |
| 48.5                           | 511,033                                      | 5,139                                 | 0.0101                    | 0.9899        | 41.80                            |
| 49.5                           | 505,318                                      | 82,017                                | 0.1623                    | 0.8377        | 41.38                            |
| 50.5                           | 423,300                                      | 43,193                                | 0.1020                    | 0.8980        | 34.67                            |
| 51.5                           | 380,133                                      | 1,256                                 | 0.0033                    | 0.9967        | 31.13                            |
| 52.5                           | 378,877                                      | 179,663                               | 0.4742                    | 0.5258        | 31.03                            |
| 53.5                           | 198,795                                      | 4,904                                 | 0.0247                    | 0.9753        | 16.31                            |
| 54.5                           | 186,017                                      | 48,235                                | 0.2593                    | 0.7407        | 15.91                            |
| 55.5                           | 137,782                                      | 392                                   | 0.0028                    | 0.9972        | 11.79                            |
| 56.5                           | 137,407                                      | 643                                   | 0.0047                    | 0.9953        | 11.75                            |
| 57.5                           | 136,805                                      | 1,975                                 | 0.0144                    | 0.9856        | 11.70                            |
| 58.5                           | 134,842                                      | 20,661                                | 0.1532                    | 0.8468        | 11.53                            |
| 59.5                           | 114,181                                      | 123                                   | 0.0011                    | 0.9989        | 9.76                             |
| 60.5                           | 108,503                                      | 458                                   | 0.0042                    | 0.9958        | 9.75                             |
| 61.5                           | 72,360                                       | 23                                    | 0.0003                    | 0.9997        | 9.71                             |
| 62.5                           | 71,894                                       | 49                                    | 0.0007                    | 0.9993        | 9.71                             |
| 63.5                           | 71,845                                       |                                       | 0.0000                    | 1.0000        | 9.70                             |
| 64.5                           | 19,354                                       |                                       | 0.0000                    | 1.0000        | 9.70                             |
| 65.5                           | 19,354                                       | 115                                   | 0.0060                    | 0.9940        | 9.70                             |
| 66.5                           | 19,238                                       |                                       | 0.0000                    | 1.0000        | 9.64                             |
| 67.5                           | 19,258                                       |                                       | 0.0000                    | 1.0000        | 9.64                             |
| 68.5                           | 19,258                                       | 18,949                                | 0.9840                    | 0.0160        | 9.64                             |
| 69.5                           | 308  |                                       | 0.0000                    | 1.0000        | 0.15                             |
| 70.5                           | 308  | 13                                    | 0.0409                    | 0.9591        | 0.15                             |
| 71.5                           | 296  |                                       | 0.0000                    | 1.0000        | 0.15                             |
| 72.5                           | 296  | 36                                    | 0.1218                    | 0.8782        | 0.15                             |
| 73.5                           | 260  |                                       | 0.0000                    | 1.0000        | 0.13                             |
| 74.5                           | 260  |                                       | 0.0000                    | 1.0000        | 0.13                             |
| 75.5                           | 744  | 166                                   | 0.2236                    | 0.7764        | 0.13                             |
| 76.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 77.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 78.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |



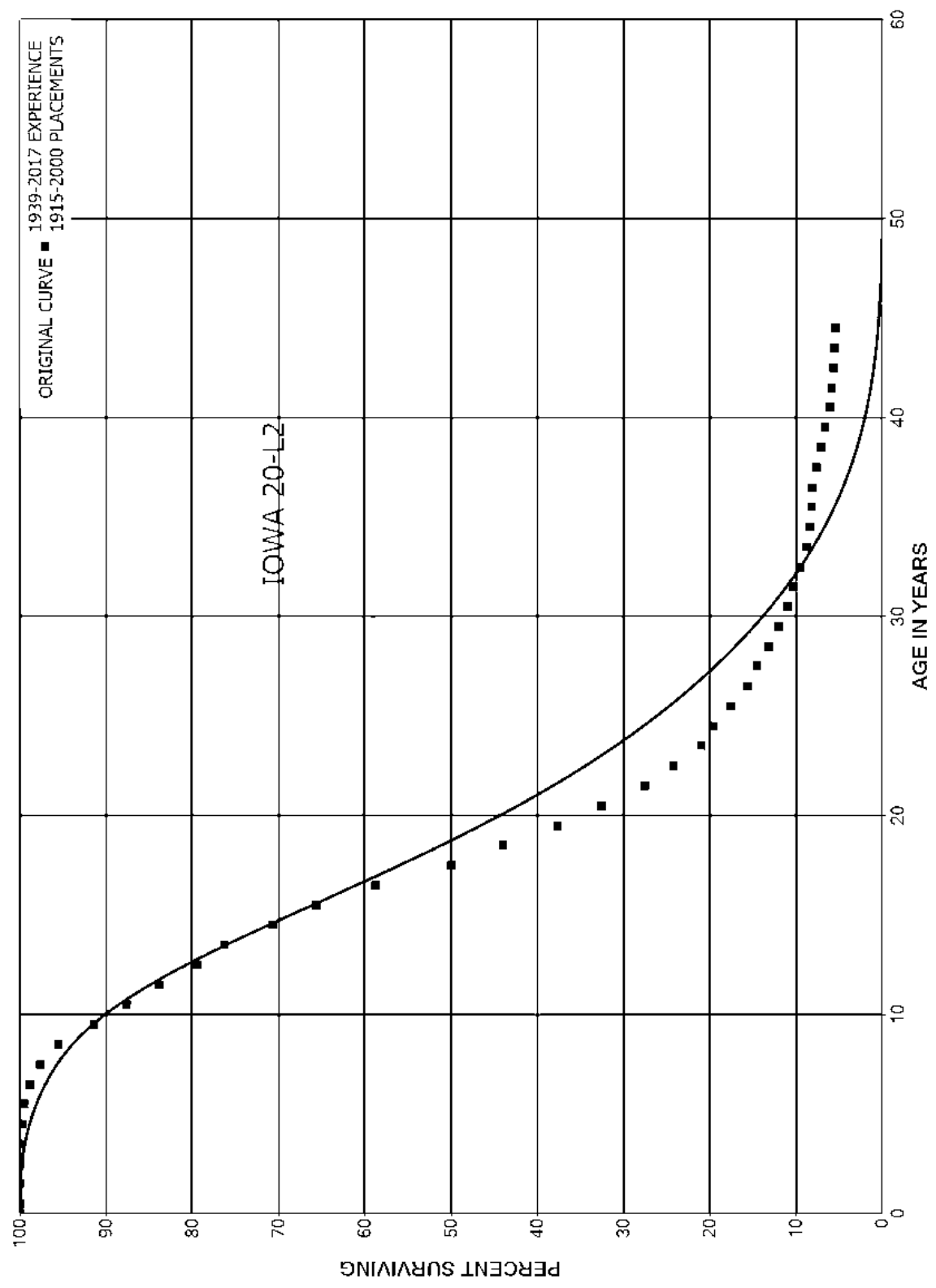
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 333.01 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1901-2017       |  |                                       | EXPERIENCE BAND 1978-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 80.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 81.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 82.5                           | 652  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 83.5                           | 652  | 4                                     | 0.0063                    | 0.9935        | 0.10                             |
| 84.5                           | 648  |                                       | 0.0000                    | 1.0000        | 0.10                             |
| 85.5                           | 648  | 17                                    | 0.0257                    | 0.9743        | 0.10                             |
| 86.5                           | 631  | 72                                    | 0.1146                    | 0.8854        | 0.10                             |
| 87.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 88.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 89.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 90.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 91.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 92.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 93.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 94.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 95.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 96.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 97.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 98.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 99.5                           | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 100.5                          | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 101.5                          | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 102.5                          | 559  |                                       | 0.0000                    | 1.0000        | 0.09                             |
| 103.5                          | 559  | 55                                    | 0.0986                    | 0.9014        | 0.09                             |
| 104.5                          | 504  | 429                                   | 0.8522                    | 0.1478        | 0.08                             |
| 105.5                          | 74   | 74                                    | 1.0000                    |               | 0.01                             |
| 106.5                          |  |                                       |                           |               |                                  |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 334.11 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS - PURCHASED GAS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.11 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
PURCHASED GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2000 EXPERIENCE BAND 1939-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 923,135                                      |                                       | 0.0000        | 1.0000        | 100.00                           |
| 0.5                            | 1,762,502                                    |                                       | 0.0000        | 1.0000        | 100.00                           |
| 1.5                            | 2,015,502                                    | 2,132                                 | 0.0011        | 0.9989        | 100.00                           |
| 2.5                            | 2,094,787                                    | 1,625                                 | 0.0008        | 0.9992        | 99.89                            |
| 3.5                            | 2,151,118                                    | 2,348                                 | 0.0011        | 0.9989        | 99.82                            |
| 4.5                            | 2,171,228                                    | 3,460                                 | 0.0016        | 0.9984        | 99.71                            |
| 5.5                            | 2,193,007                                    | 15,119                                | 0.0069        | 0.9931        | 99.55                            |
| 6.5                            | 2,235,608                                    | 28,492                                | 0.0127        | 0.9873        | 98.86                            |
| 7.5                            | 2,202,431                                    | 47,239                                | 0.0214        | 0.9786        | 97.60                            |
| 8.5                            | 2,234,072                                    | 96,579                                | 0.0432        | 0.9568        | 95.51                            |
| 9.5                            | 2,200,110                                    | 91,558                                | 0.0416        | 0.9584        | 91.38                            |
| 10.5                           | 2,192,591                                    | 92,454                                | 0.0422        | 0.9578        | 87.58                            |
| 11.5                           | 2,231,863                                    | 120,273                               | 0.0539        | 0.9461        | 83.88                            |
| 12.5                           | 2,249,181                                    | 86,623                                | 0.0385        | 0.9615        | 79.36                            |
| 13.5                           | 2,263,029                                    | 167,766                               | 0.0741        | 0.9259        | 76.31                            |
| 14.5                           | 2,153,152                                    | 152,641                               | 0.0709        | 0.9291        | 70.65                            |
| 15.5                           | 2,052,798                                    | 216,562                               | 0.1055        | 0.8945        | 65.64                            |
| 16.5                           | 1,886,773                                    | 281,246                               | 0.1491        | 0.8509        | 58.72                            |
| 17.5                           | 1,631,596                                    | 197,610                               | 0.1211        | 0.8789        | 49.96                            |
| 18.5                           | 1,458,173                                    | 210,212                               | 0.1442        | 0.8558        | 43.91                            |
| 19.5                           | 1,293,902                                    | 174,947                               | 0.1352        | 0.8648        | 37.58                            |
| 20.5                           | 1,142,494                                    | 176,516                               | 0.1543        | 0.8455        | 32.50                            |
| 21.5                           | 984,736                                      | 119,281                               | 0.1211        | 0.8789        | 27.48                            |
| 22.5                           | 878,708                                      | 117,756                               | 0.1340        | 0.8660        | 24.15                            |
| 23.5                           | 770,906                                      | 46,217                                | 0.0600        | 0.9400        | 20.91                            |
| 24.5                           | 735,326                                      | 80,828                                | 0.1099        | 0.8901        | 19.66                            |
| 25.5                           | 654,968                                      | 70,473                                | 0.1076        | 0.8924        | 17.50                            |
| 26.5                           | 578,353                                      | 42,429                                | 0.0734        | 0.9266        | 15.62                            |
| 27.5                           | 533,719                                      | 47,344                                | 0.0887        | 0.9113        | 14.47                            |
| 28.5                           | 475,531                                      | 46,653                                | 0.0981        | 0.9019        | 13.19                            |
| 29.5                           | 414,832                                      | 34,987                                | 0.0843        | 0.9157        | 11.89                            |
| 30.5                           | 382,956                                      | 19,414                                | 0.0507        | 0.9493        | 10.89                            |
| 31.5                           | 354,982                                      | 29,183                                | 0.0822        | 0.9178        | 10.34                            |
| 32.5                           | 323,011                                      | 27,267                                | 0.0844        | 0.9156        | 9.49                             |
| 33.5                           | 297,260                                      | 8,751                                 | 0.0294        | 0.9706        | 8.69                             |
| 34.5                           | 290,824                                      | 7,978                                 | 0.0274        | 0.9726        | 8.43                             |
| 35.5                           | 287,893                                      | 6,129                                 | 0.0213        | 0.9787        | 8.20                             |
| 36.5                           | 286,370                                      | 14,114                                | 0.0493        | 0.9507        | 8.03                             |
| 37.5                           | 271,539                                      | 19,759                                | 0.0728        | 0.9272        | 7.63                             |
| 38.5                           | 250,002                                      | 17,468                                | 0.0699        | 0.9301        | 7.07                             |

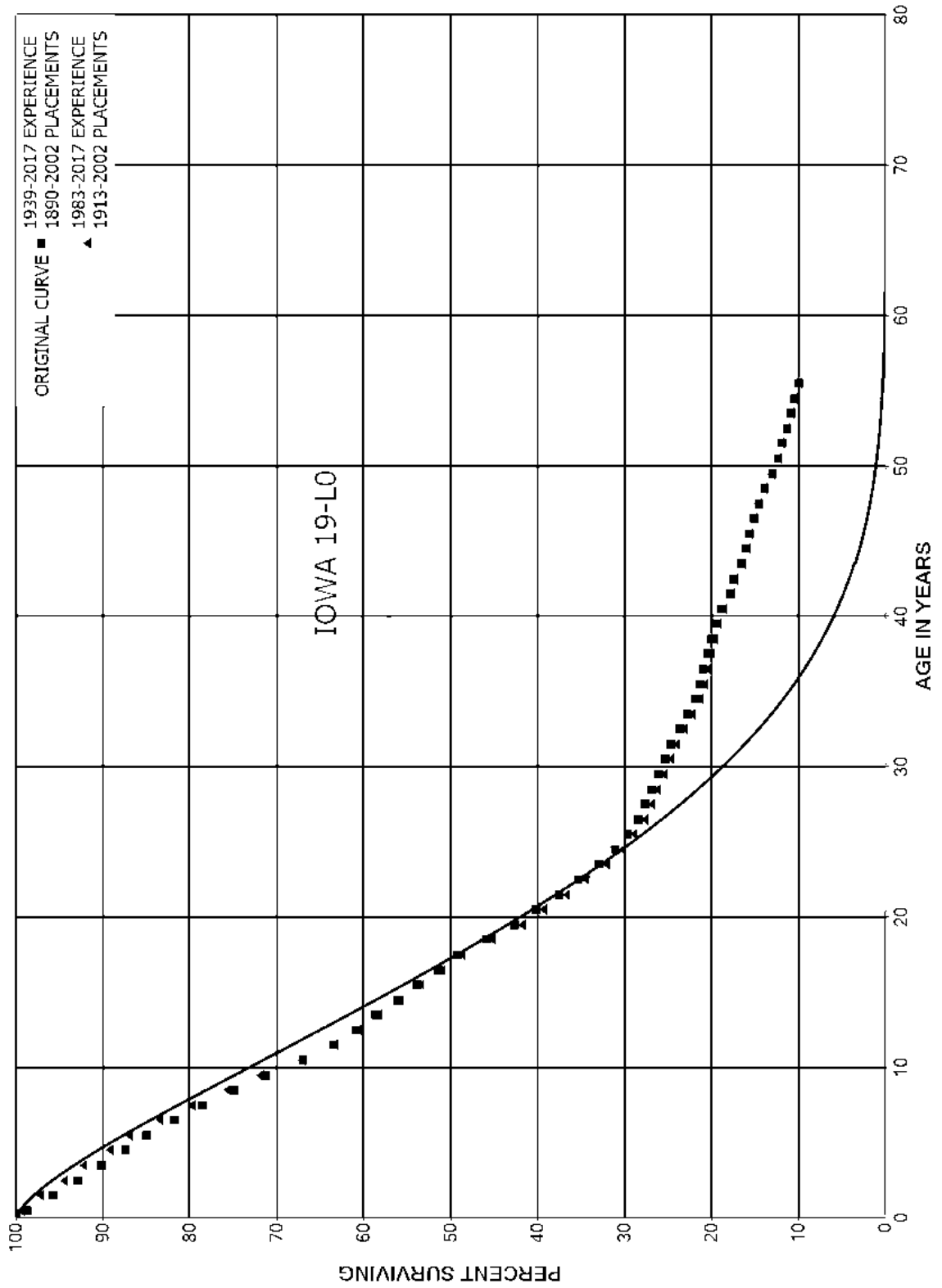


PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.11 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
PURCHASED GAS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1915-2000       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 568  | 481                                   | 0.8476                    | 0.1524        | 0.03                             |  |
| 80.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 81.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 82.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 83.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 84.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 85.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 86.5                           | 87   |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 87.5                           |  |                                       |                           |               | 0.00                             |  |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2002

EXPERIENCE BAND 1939-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 6,697,398                                    | 86,450                                | 0.0129        | 0.9871        | 100.00                           |
| 0.5                            | 6,643,462                                    | 203,809                               | 0.0307        | 0.9693        | 98.71                            |
| 1.5                            | 6,438,812                                    | 193,677                               | 0.0301        | 0.9699        | 95.68                            |
| 2.5                            | 6,246,274                                    | 174,608                               | 0.0280        | 0.9720        | 92.80                            |
| 3.5                            | 6,056,776                                    | 190,147                               | 0.0314        | 0.9686        | 90.21                            |
| 4.5                            | 5,850,387                                    | 164,783                               | 0.0282        | 0.9718        | 87.38                            |
| 5.5                            | 5,683,685                                    | 214,667                               | 0.0378        | 0.9622        | 84.92                            |
| 6.5                            | 5,505,085                                    | 213,293                               | 0.0387        | 0.9613        | 81.71                            |
| 7.5                            | 5,254,692                                    | 247,512                               | 0.0471        | 0.9529        | 78.54                            |
| 8.5                            | 4,930,461                                    | 231,696                               | 0.0470        | 0.9530        | 74.84                            |
| 9.5                            | 4,627,983                                    | 283,522                               | 0.0613        | 0.9387        | 71.33                            |
| 10.5                           | 4,248,750                                    | 226,140                               | 0.0532        | 0.9468        | 66.96                            |
| 11.5                           | 3,925,339                                    | 157,509                               | 0.0401        | 0.9599        | 63.39                            |
| 12.5                           | 3,693,238                                    | 138,170                               | 0.0374        | 0.9626        | 60.85                            |
| 13.5                           | 3,448,988                                    | 145,141                               | 0.0421        | 0.9579        | 58.57                            |
| 14.5                           | 3,227,697                                    | 129,710                               | 0.0402        | 0.9598        | 56.11                            |
| 15.5                           | 2,997,396                                    | 137,417                               | 0.0458        | 0.9542        | 53.85                            |
| 16.5                           | 2,738,141                                    | 119,378                               | 0.0436        | 0.9564        | 51.38                            |
| 17.5                           | 2,519,114                                    | 167,853                               | 0.0666        | 0.9334        | 49.14                            |
| 18.5                           | 2,263,708                                    | 163,060                               | 0.0720        | 0.9280        | 45.87                            |
| 19.5                           | 2,032,544                                    | 114,337                               | 0.0563        | 0.9437        | 42.57                            |
| 20.5                           | 1,861,348                                    | 122,830                               | 0.0660        | 0.9340        | 40.17                            |
| 21.5                           | 1,710,426                                    | 101,929                               | 0.0596        | 0.9404        | 37.52                            |
| 22.5                           | 1,577,681                                    | 106,002                               | 0.0672        | 0.9328        | 35.28                            |
| 23.5                           | 1,351,057                                    | 76,241                                | 0.0564        | 0.9436        | 32.91                            |
| 24.5                           | 1,231,189                                    | 56,559                                | 0.0459        | 0.9541        | 31.06                            |
| 25.5                           | 1,126,191                                    | 45,821                                | 0.0407        | 0.9593        | 29.63                            |
| 26.5                           | 1,055,552                                    | 29,513                                | 0.0280        | 0.9720        | 28.42                            |
| 27.5                           | 959,720                                      | 27,728                                | 0.0289        | 0.9711        | 27.63                            |
| 28.5                           | 895,310                                      | 24,263                                | 0.0271        | 0.9729        | 26.83                            |
| 29.5                           | 788,687                                      | 25,104                                | 0.0318        | 0.9682        | 26.10                            |
| 30.5                           | 743,078                                      | 20,866                                | 0.0281        | 0.9719        | 25.27                            |
| 31.5                           | 694,446                                      | 26,150                                | 0.0377        | 0.9623        | 24.56                            |
| 32.5                           | 626,263                                      | 24,215                                | 0.0387        | 0.9613        | 23.64                            |
| 33.5                           | 574,443                                      | 21,722                                | 0.0378        | 0.9622        | 22.72                            |
| 34.5                           | 529,898                                      | 13,536                                | 0.0255        | 0.9745        | 21.86                            |
| 35.5                           | 465,268                                      | 7,962                                 | 0.0171        | 0.9829        | 21.31                            |
| 36.5                           | 410,056                                      | 9,848                                 | 0.0240        | 0.9760        | 20.94                            |
| 37.5                           | 375,810                                      | 8,949                                 | 0.0238        | 0.9762        | 20.44                            |
| 38.5                           | 297,823                                      | 7,325                                 | 0.0246        | 0.9754        | 19.95                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1890-2002       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 238,544                                      | 7,671                                 | 0.0322                    | 0.9678        | 19.46                            |  |
| 40.5                           | 196,721                                      | 10,453                                | 0.0531                    | 0.9469        | 18.84                            |  |
| 41.5                           | 162,054                                      | 3,796                                 | 0.0236                    | 0.9764        | 17.83                            |  |
| 42.5                           | 108,670                                      | 5,460                                 | 0.0502                    | 0.9498        | 17.41                            |  |
| 43.5                           | 88,156                                       | 2,906                                 | 0.0330                    | 0.9670        | 16.54                            |  |
| 44.5                           | 78,068                                       | 1,686                                 | 0.0216                    | 0.9784        | 15.99                            |  |
| 45.5                           | 73,675                                       | 2,962                                 | 0.0402                    | 0.9598        | 15.65                            |  |
| 46.5                           | 64,537                                       | 2,402                                 | 0.0372                    | 0.9628        | 15.02                            |  |
| 47.5                           | 60,549                                       | 2,413                                 | 0.0399                    | 0.9601        | 14.46                            |  |
| 48.5                           | 54,352                                       | 3,602                                 | 0.0663                    | 0.9337        | 13.88                            |  |
| 49.5                           | 44,653                                       | 2,305                                 | 0.0516                    | 0.9484        | 12.96                            |  |
| 50.5                           | 39,841                                       | 1,379                                 | 0.0346                    | 0.9654        | 12.29                            |  |
| 51.5                           | 36,934                                       | 1,709                                 | 0.0463                    | 0.9537        | 11.87                            |  |
| 52.5                           | 32,986                                       | 1,326                                 | 0.0402                    | 0.9598        | 11.32                            |  |
| 53.5                           | 28,975                                       | 1,150                                 | 0.0397                    | 0.9603        | 10.86                            |  |
| 54.5                           | 27,403                                       | 1,197                                 | 0.0437                    | 0.9563        | 10.43                            |  |
| 55.5                           | 24,729                                       | 609                                   | 0.0246                    | 0.9754        | 9.98                             |  |
| 56.5                           | 21,102                                       | 504                                   | 0.0239                    | 0.9761        | 9.73                             |  |
| 57.5                           | 20,401                                       | 416                                   | 0.0204                    | 0.9796        | 9.50                             |  |
| 58.5                           | 18,036                                       | 357                                   | 0.0198                    | 0.9802        | 9.31                             |  |
| 59.5                           | 15,552                                       | 419                                   | 0.0270                    | 0.9730        | 9.12                             |  |
| 60.5                           | 12,634                                       | 88                                    | 0.0070                    | 0.9930        | 8.88                             |  |
| 61.5                           | 12,115                                       | 532                                   | 0.0439                    | 0.9561        | 8.81                             |  |
| 62.5                           | 10,465                                       | 248                                   | 0.0237                    | 0.9763        | 8.43                             |  |
| 63.5                           | 9,565  | 219                                   | 0.0229                    | 0.9771        | 8.23                             |  |
| 64.5                           | 9,088  | 503                                   | 0.0556                    | 0.9444        | 8.04                             |  |
| 65.5                           | 8,098  | 280                                   | 0.0346                    | 0.9634        | 7.59                             |  |
| 66.5                           | 7,924  | 387                                   | 0.0488                    | 0.9512        | 7.33                             |  |
| 67.5                           | 7,171  | 265                                   | 0.0370                    | 0.9630        | 6.97                             |  |
| 68.5                           | 6,102  | 393                                   | 0.0643                    | 0.9355        | 6.71                             |  |
| 69.5                           | 5,604  | 786                                   | 0.1403                    | 0.8597        | 6.28                             |  |
| 70.5                           | 4,469  | 260                                   | 0.0582                    | 0.9418        | 5.40                             |  |
| 71.5                           | 3,604  | 323                                   | 0.0902                    | 0.9098        | 5.09                             |  |
| 72.5                           | 3,016  | 349                                   | 0.1156                    | 0.8844        | 4.63                             |  |
| 73.5                           | 3,131  | 129                                   | 0.0412                    | 0.9588        | 4.09                             |  |
| 74.5                           | 2,699  | 113                                   | 0.0418                    | 0.9582        | 3.92                             |  |
| 75.5                           | 1,738  | 42                                    | 0.0244                    | 0.9756        | 3.76                             |  |
| 76.5                           | 1,176  | 86                                    | 0.0733                    | 0.9267        | 3.67                             |  |
| 77.5                           | 374  | 16                                    | 0.0423                    | 0.9577        | 3.40                             |  |
| 78.5                           | 346  | 29                                    | 0.0851                    | 0.9149        | 3.26                             |  |



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1890-2002       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 314  |                                       | 0.0000                    | 1.0000        | 2.98                             |
| 80.5                           | 282  | 1                                     | 0.0022                    | 0.9978        | 2.98                             |
| 81.5                           | 257  | 3                                     | 0.0134                    | 0.9866        | 2.97                             |
| 82.5                           | 254  |                                       | 0.0000                    | 1.0000        | 2.93                             |
| 83.5                           | 252  | 2                                     | 0.0096                    | 0.9904        | 2.93                             |
| 84.5                           | 250  | 10                                    | 0.0404                    | 0.9596        | 2.90                             |
| 85.5                           | 233  |                                       | 0.0000                    | 1.0000        | 2.79                             |
| 86.5                           | 297  | 1                                     | 0.0048                    | 0.9952        | 2.79                             |
| 87.5                           | 274  |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 88.5                           | 73   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 89.5                           | 62   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 90.5                           | 55   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 91.5                           | 15   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 92.5                           | 11   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 93.5                           | 8  |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 94.5                           | 2  |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 95.5                           | 13   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 96.5                           | 10   |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 97.5                           | 1  |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 98.5                           | 1  |                                       | 0.0000                    | 1.0000        | 2.77                             |
| 99.5                           |  |                                       |                           |               | 2.77                             |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2002 EXPERIENCE BAND 1983-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 3,584,492                                    | 25,673                                | 0.0072        | 0.9928        | 100.00                           |
| 0.5                            | 3,792,333                                    | 85,281                                | 0.0223        | 0.9775        | 99.28                            |
| 1.5                            | 3,906,643                                    | 110,088                               | 0.0282        | 0.9718        | 97.03                            |
| 2.5                            | 3,987,259                                    | 93,039                                | 0.0234        | 0.9766        | 94.32                            |
| 3.5                            | 4,157,484                                    | 136,298                               | 0.0328        | 0.9672        | 92.11                            |
| 4.5                            | 4,261,312                                    | 109,832                               | 0.0258        | 0.9742        | 89.09                            |
| 5.5                            | 4,289,453                                    | 175,864                               | 0.0410        | 0.9590        | 86.80                            |
| 6.5                            | 4,297,758                                    | 185,215                               | 0.0431        | 0.9569        | 83.24                            |
| 7.5                            | 4,273,910                                    | 220,147                               | 0.0515        | 0.9485        | 79.65                            |
| 8.5                            | 4,082,720                                    | 205,175                               | 0.0503        | 0.9497        | 75.55                            |
| 9.5                            | 3,891,384                                    | 259,819                               | 0.0668        | 0.9332        | 71.75                            |
| 10.5                           | 3,587,593                                    | 201,672                               | 0.0563        | 0.9437        | 66.96                            |
| 11.5                           | 3,327,173                                    | 142,363                               | 0.0429        | 0.9571        | 63.19                            |
| 12.5                           | 3,118,808                                    | 117,543                               | 0.0377        | 0.9623        | 60.48                            |
| 13.5                           | 2,923,843                                    | 128,450                               | 0.0439        | 0.9561        | 58.20                            |
| 14.5                           | 2,743,421                                    | 113,765                               | 0.0415        | 0.9585        | 55.64                            |
| 15.5                           | 2,546,548                                    | 118,605                               | 0.0466        | 0.9534        | 53.34                            |
| 16.5                           | 2,336,767                                    | 106,953                               | 0.0458        | 0.9542        | 50.85                            |
| 17.5                           | 2,163,993                                    | 155,141                               | 0.0717        | 0.9283        | 48.53                            |
| 18.5                           | 1,966,874                                    | 151,005                               | 0.0768        | 0.9232        | 45.05                            |
| 19.5                           | 1,789,875                                    | 103,940                               | 0.0581        | 0.9419        | 41.59                            |
| 20.5                           | 1,662,268                                    | 114,309                               | 0.0688        | 0.9312        | 39.17                            |
| 21.5                           | 1,531,477                                    | 93,903                                | 0.0613        | 0.9387        | 36.48                            |
| 22.5                           | 1,425,713                                    | 97,782                                | 0.0686        | 0.9314        | 34.24                            |
| 23.5                           | 1,218,527                                    | 69,875                                | 0.0573        | 0.9427        | 31.89                            |
| 24.5                           | 1,121,052                                    | 51,471                                | 0.0459        | 0.9541        | 30.07                            |
| 25.5                           | 1,032,576                                    | 42,237                                | 0.0409        | 0.9591        | 28.68                            |
| 26.5                           | 971,486                                      | 26,000                                | 0.0268        | 0.9732        | 27.51                            |
| 27.5                           | 886,919                                      | 24,672                                | 0.0278        | 0.9722        | 26.78                            |
| 28.5                           | 829,005                                      | 22,543                                | 0.0272        | 0.9728        | 26.03                            |
| 29.5                           | 726,761                                      | 23,098                                | 0.0318        | 0.9682        | 25.32                            |
| 30.5                           | 686,505                                      | 19,269                                | 0.0281        | 0.9719        | 24.52                            |
| 31.5                           | 640,044                                      | 24,389                                | 0.0381        | 0.9619        | 23.83                            |
| 32.5                           | 576,082                                      | 22,642                                | 0.0393        | 0.9607        | 22.92                            |
| 33.5                           | 529,873                                      | 20,248                                | 0.0382        | 0.9618        | 22.02                            |
| 34.5                           | 490,823                                      | 12,138                                | 0.0247        | 0.9753        | 21.18                            |
| 35.5                           | 430,123                                      | 6,785                                 | 0.0158        | 0.9842        | 20.66                            |
| 36.5                           | 380,545                                      | 8,503                                 | 0.0223        | 0.9777        | 20.33                            |
| 37.5                           | 349,989                                      | 7,469                                 | 0.0213        | 0.9787        | 19.88                            |
| 38.5                           | 275,917                                      | 6,213                                 | 0.0225        | 0.9775        | 19.45                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2002 EXPERIENCE BAND 1983-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 39.5                           | 220,309                                      | 6,663                                 | 0.0303        | 0.9697        | 19.01                            |
| 40.5                           | 181,957                                      | 9,363                                 | 0.0513        | 0.9485        | 18.44                            |
| 41.5                           | 150,113                                      | 2,776                                 | 0.0183        | 0.9815        | 17.49                            |
| 42.5                           | 100,290                                      | 5,083                                 | 0.0507        | 0.9493        | 17.17                            |
| 43.5                           | 80,752                                       | 2,664                                 | 0.0330        | 0.9670        | 16.30                            |
| 44.5                           | 71,008                                       | 1,261                                 | 0.0178        | 0.9822        | 15.76                            |
| 45.5                           | 66,935                                       | 2,118                                 | 0.0316        | 0.9684        | 15.48                            |
| 46.5                           | 58,830                                       | 2,046                                 | 0.0348        | 0.9652        | 14.99                            |
| 47.5                           | 55,223                                       | 2,275                                 | 0.0412        | 0.9588        | 14.47                            |
| 48.5                           | 48,875                                       | 3,404                                 | 0.0696        | 0.9304        | 13.87                            |
| 49.5                           | 39,233                                       | 2,142                                 | 0.0546        | 0.9454        | 12.90                            |
| 50.5                           | 34,532                                       | 1,120                                 | 0.0324        | 0.9676        | 12.20                            |
| 51.5                           | 31,827                                       | 1,659                                 | 0.0521        | 0.9479        | 11.80                            |
| 52.5                           | 28,478                                       | 1,131                                 | 0.0397        | 0.9603        | 11.19                            |
| 53.5                           | 25,309                                       | 1,023                                 | 0.0404        | 0.9596        | 10.75                            |
| 54.5                           | 23,653                                       | 1,100                                 | 0.0465        | 0.9535        | 10.31                            |
| 55.5                           | 21,465                                       | 604                                   | 0.0281        | 0.9719        | 9.83                             |
| 56.5                           | 18,288                                       | 430                                   | 0.0235        | 0.9765        | 9.55                             |
| 57.5                           | 18,114                                       | 396                                   | 0.0218        | 0.9782        | 9.33                             |
| 58.5                           | 16,750                                       | 357                                   | 0.0213        | 0.9787        | 9.13                             |
| 59.5                           | 14,491                                       | 350                                   | 0.0241        | 0.9759        | 8.93                             |
| 60.5                           | 12,262                                       | 88                                    | 0.0072        | 0.9928        | 8.72                             |
| 61.5                           | 11,841                                       | 509                                   | 0.0430        | 0.9570        | 8.65                             |
| 62.5                           | 10,253                                       | 248                                   | 0.0242        | 0.9758        | 8.28                             |
| 63.5                           | 9,354  | 197                                   | 0.0210        | 0.9790        | 8.08                             |
| 64.5                           | 8,901  | 503                                   | 0.0568        | 0.9432        | 7.91                             |
| 65.5                           | 7,910  | 261                                   | 0.0330        | 0.9670        | 7.46                             |
| 66.5                           | 7,756  | 387                                   | 0.0499        | 0.9501        | 7.22                             |
| 67.5                           | 7,003  | 265                                   | 0.0379        | 0.9621        | 6.86                             |
| 68.5                           | 5,934  | 374                                   | 0.0631        | 0.9369        | 6.60                             |
| 69.5                           | 5,458  | 786                                   | 0.1440        | 0.8560        | 6.18                             |
| 70.5                           | 4,322  | 237                                   | 0.0548        | 0.9452        | 5.29                             |
| 71.5                           | 3,480  | 323                                   | 0.0934        | 0.9066        | 5.00                             |
| 72.5                           | 2,893  | 245                                   | 0.0845        | 0.9155        | 4.53                             |
| 73.5                           | 3,112  | 110                                   | 0.0353        | 0.9647        | 4.15                             |
| 74.5                           | 2,699  | 113                                   | 0.0418        | 0.9582        | 4.00                             |
| 75.5                           | 1,738  | 42                                    | 0.0244        | 0.9756        | 3.84                             |
| 76.5                           | 1,176  | 86                                    | 0.0733        | 0.9267        | 3.74                             |
| 77.5                           | 374  | 16                                    | 0.0423        | 0.9577        | 3.47                             |
| 78.5                           | 346  | 29                                    | 0.0851        | 0.9149        | 3.32                             |

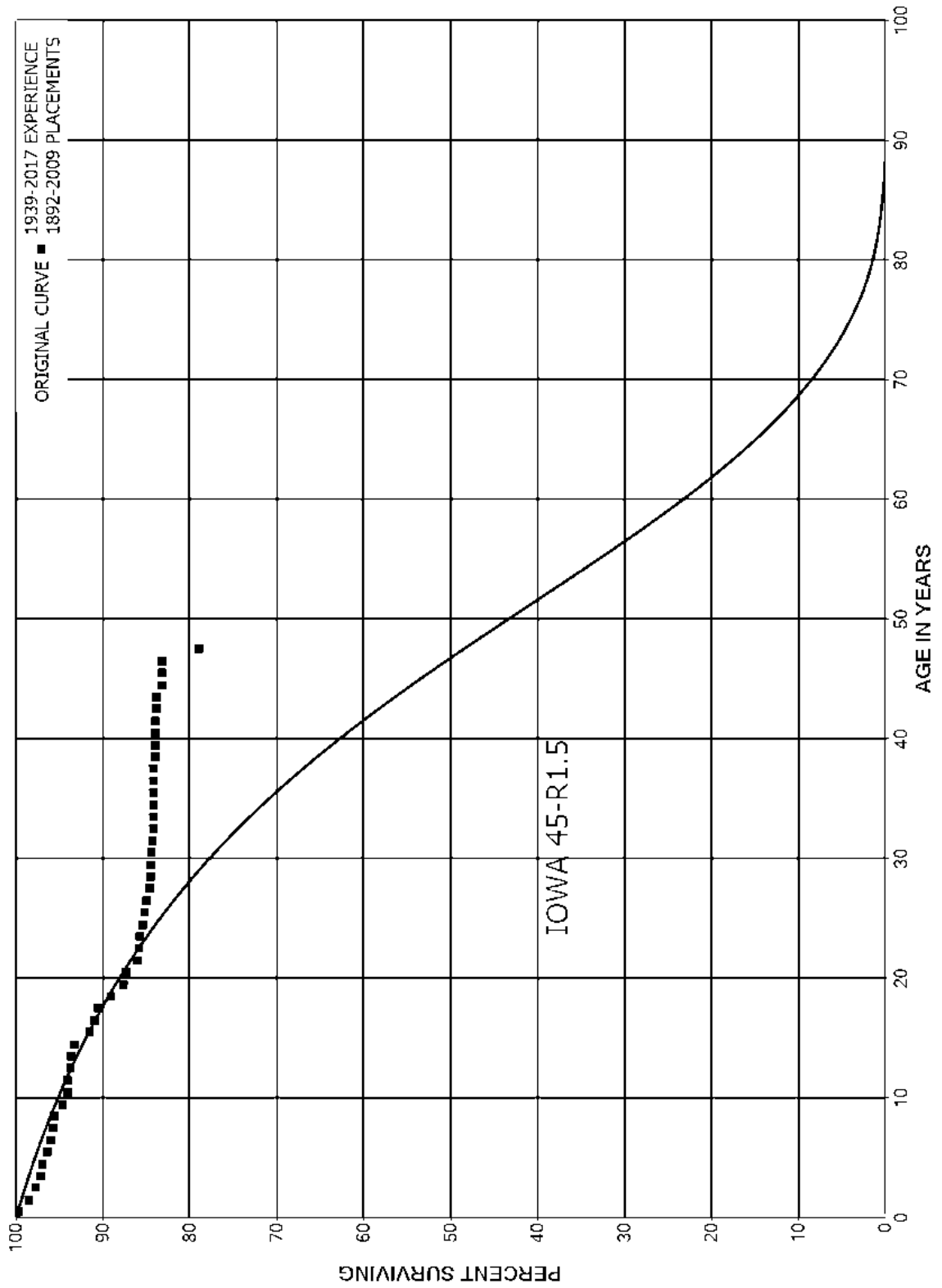
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.12 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - PURCHASED GAS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1913-2002       |  |                                       | EXPERIENCE BAND 1983-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 314  |                                       | 0.0000                    | 1.0000        | 3.04                             |
| 80.5                           | 282  | 1                                     | 0.0022                    | 0.9978        | 3.04                             |
| 81.5                           | 257  | 3                                     | 0.0134                    | 0.9866        | 3.03                             |
| 82.5                           | 254  |                                       | 0.0000                    | 1.0000        | 2.99                             |
| 83.5                           | 252  | 2                                     | 0.0096                    | 0.9904        | 2.99                             |
| 84.5                           | 250  | 10                                    | 0.0404                    | 0.9596        | 2.96                             |
| 85.5                           | 233  |                                       | 0.0000                    | 1.0000        | 2.84                             |
| 86.5                           | 297  | 1                                     | 0.0048                    | 0.9952        | 2.84                             |
| 87.5                           | 274  |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 88.5                           | 73   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 89.5                           | 62   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 90.5                           | 55   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 91.5                           | 15   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 92.5                           | 11   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 93.5                           | 8  |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 94.5                           | 2  |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 95.5                           | 13   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 96.5                           | 10   |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 97.5                           | 1  |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 98.5                           | 1  |                                       | 0.0000                    | 1.0000        | 2.83                             |
| 99.5                           |  |                                       |                           |               | 2.83                             |

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER EQUIPMENT - FREE GAS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - FREE GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2009

EXPERIENCE BAND 1939-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 229,725                                      | 715                                   | 0.0031        | 0.9969        | 100.00                           |
| 0.5                            | 230,175                                      | 2,698                                 | 0.0117        | 0.9883        | 99.69                            |
| 1.5                            | 228,176                                      | 1,811                                 | 0.0079        | 0.9921        | 98.52                            |
| 2.5                            | 226,436                                      | 1,183                                 | 0.0052        | 0.9948        | 97.74                            |
| 3.5                            | 225,053                                      | 722                                   | 0.0032        | 0.9968        | 97.23                            |
| 4.5                            | 224,680                                      | 1,212                                 | 0.0054        | 0.9946        | 96.92                            |
| 5.5                            | 223,351                                      | 931                                   | 0.0042        | 0.9958        | 96.39                            |
| 6.5                            | 222,419                                      | 495                                   | 0.0022        | 0.9978        | 95.99                            |
| 7.5                            | 221,818                                      | 274                                   | 0.0012        | 0.9988        | 95.78                            |
| 8.5                            | 91,931                                       | 963                                   | 0.0105        | 0.9895        | 95.66                            |
| 9.5                            | 90,216                                       | 533                                   | 0.0059        | 0.9941        | 94.66                            |
| 10.5                           | 93,618                                       | 84                                    | 0.0009        | 0.9991        | 94.10                            |
| 11.5                           | 93,720                                       | 301                                   | 0.0032        | 0.9968        | 94.01                            |
| 12.5                           | 92,876                                       | 106                                   | 0.0011        | 0.9989        | 93.71                            |
| 13.5                           | 93,075                                       | 339                                   | 0.0036        | 0.9964        | 93.60                            |
| 14.5                           | 93,046                                       | 1,766                                 | 0.0190        | 0.9810        | 93.26                            |
| 15.5                           | 89,128                                       | 568                                   | 0.0064        | 0.9936        | 91.49                            |
| 16.5                           | 87,273                                       | 340                                   | 0.0039        | 0.9961        | 90.91                            |
| 17.5                           | 85,821                                       | 1,374                                 | 0.0160        | 0.9840        | 90.56                            |
| 18.5                           | 84,433                                       | 1,458                                 | 0.0173        | 0.9827        | 89.11                            |
| 19.5                           | 83,032                                       | 306                                   | 0.0037        | 0.9963        | 87.57                            |
| 20.5                           | 82,734                                       | 1,114                                 | 0.0135        | 0.9865        | 87.24                            |
| 21.5                           | 81,669                                       | 203                                   | 0.0025        | 0.9975        | 86.07                            |
| 22.5                           | 80,915                                       | 93                                    | 0.0012        | 0.9988        | 85.86                            |
| 23.5                           | 80,792                                       | 387                                   | 0.0048        | 0.9952        | 85.76                            |
| 24.5                           | 80,419                                       | 162                                   | 0.0020        | 0.9980        | 85.35                            |
| 25.5                           | 80,285                                       | 227                                   | 0.0028        | 0.9972        | 85.17                            |
| 26.5                           | 80,072                                       | 275                                   | 0.0034        | 0.9966        | 84.93                            |
| 27.5                           | 79,794                                       | 94                                    | 0.0012        | 0.9988        | 84.64                            |
| 28.5                           | 78,821                                       | 72                                    | 0.0009        | 0.9991        | 84.54                            |
| 29.5                           | 76,906                                       | 45                                    | 0.0006        | 0.9994        | 84.46                            |
| 30.5                           | 70,864                                       | 120                                   | 0.0017        | 0.9983        | 84.41                            |
| 31.5                           | 63,842                                       | 57                                    | 0.0009        | 0.9991        | 84.27                            |
| 32.5                           | 63,227                                       | 11                                    | 0.0002        | 0.9998        | 84.20                            |
| 33.5                           | 61,787                                       | 13                                    | 0.0002        | 0.9998        | 84.18                            |
| 34.5                           | 58,157                                       |                                       | 0.0000        | 1.0000        | 84.16                            |
| 35.5                           | 55,522                                       | 22                                    | 0.0004        | 0.9996        | 84.16                            |
| 36.5                           | 48,181                                       |                                       | 0.0000        | 1.0000        | 84.13                            |
| 37.5                           | 43,402                                       | 73                                    | 0.0017        | 0.9983        | 84.13                            |
| 38.5                           | 39,372                                       | 4                                     | 0.0001        | 0.9999        | 83.99                            |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - FREE GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2009 EXPERIENCE BAND 1939-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 39.5                           | 35,225                                       | 18                                    | 0.0005        | 0.9995        | 83.98                            |
| 40.5                           | 31,355                                       | 10                                    | 0.0003        | 0.9997        | 83.94                            |
| 41.5                           | 25,752                                       | 19                                    | 0.0007        | 0.9993        | 83.91                            |
| 42.5                           | 21,178                                       | 17                                    | 0.0008        | 0.9992        | 83.85                            |
| 43.5                           | 18,927                                       | 126                                   | 0.0067        | 0.9933        | 83.78                            |
| 44.5                           | 15,416                                       | 6                                     | 0.0004        | 0.9996        | 83.22                            |
| 45.5                           | 14,305                                       | 12                                    | 0.0008        | 0.9992        | 83.19                            |
| 46.5                           | 13,230                                       | 656                                   | 0.0496        | 0.9504        | 83.12                            |
| 47.5                           | 12,007                                       |                                       | 0.0000        | 1.0000        | 79.00                            |
| 48.5                           | 11,208                                       |                                       | 0.0000        | 1.0000        | 79.00                            |
| 49.5                           | 10,109                                       | 13                                    | 0.0013        | 0.9987        | 79.00                            |
| 50.5                           | 9,647  | 3                                     | 0.0003        | 0.9997        | 78.90                            |
| 51.5                           | 8,890  |                                       | 0.0000        | 1.0000        | 78.88                            |
| 52.5                           | 8,472  |                                       | 0.0000        | 1.0000        | 78.88                            |
| 53.5                           | 7,739  | 7                                     | 0.0009        | 0.9991        | 78.88                            |
| 54.5                           | 6,927  | 148                                   | 0.0214        | 0.9786        | 78.81                            |
| 55.5                           | 6,181  |                                       | 0.0000        | 1.0000        | 77.12                            |
| 56.5                           | 4,611  |                                       | 0.0000        | 1.0000        | 77.12                            |
| 57.5                           | 4,394  |                                       | 0.0000        | 1.0000        | 77.12                            |
| 58.5                           | 4,005  |                                       | 0.0000        | 1.0000        | 77.12                            |
| 59.5                           | 3,888  | 1                                     | 0.0001        | 0.9999        | 77.12                            |
| 60.5                           | 3,512  |                                       | 0.0000        | 1.0000        | 77.11                            |
| 61.5                           | 3,489  | 9                                     | 0.0027        | 0.9973        | 77.11                            |
| 62.5                           | 3,344  | 28                                    | 0.0083        | 0.9917        | 76.91                            |
| 63.5                           | 3,041  | 318                                   | 0.1046        | 0.8954        | 76.27                            |
| 64.5                           | 2,640  |                                       | 0.0000        | 1.0000        | 68.29                            |
| 65.5                           | 1,932  | 1                                     | 0.0003        | 0.9997        | 68.29                            |
| 66.5                           | 1,797  |                                       | 0.0000        | 1.0000        | 68.27                            |
| 67.5                           | 1,742  |                                       | 0.0000        | 1.0000        | 68.27                            |
| 68.5                           | 1,494  | 3                                     | 0.0020        | 0.9980        | 68.27                            |
| 69.5                           | 1,246  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 70.5                           | 1,162  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 71.5                           | 979  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 72.5                           | 842  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 73.5                           | 786  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 74.5                           | 665  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 75.5                           | 639  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 76.5                           | 547  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 77.5                           | 533  |                                       | 0.0000        | 1.0000        | 68.13                            |
| 78.5                           | 425  |                                       | 0.0000        | 1.0000        | 68.13                            |

PEOPLES NATURAL GAS COMPANY LLC

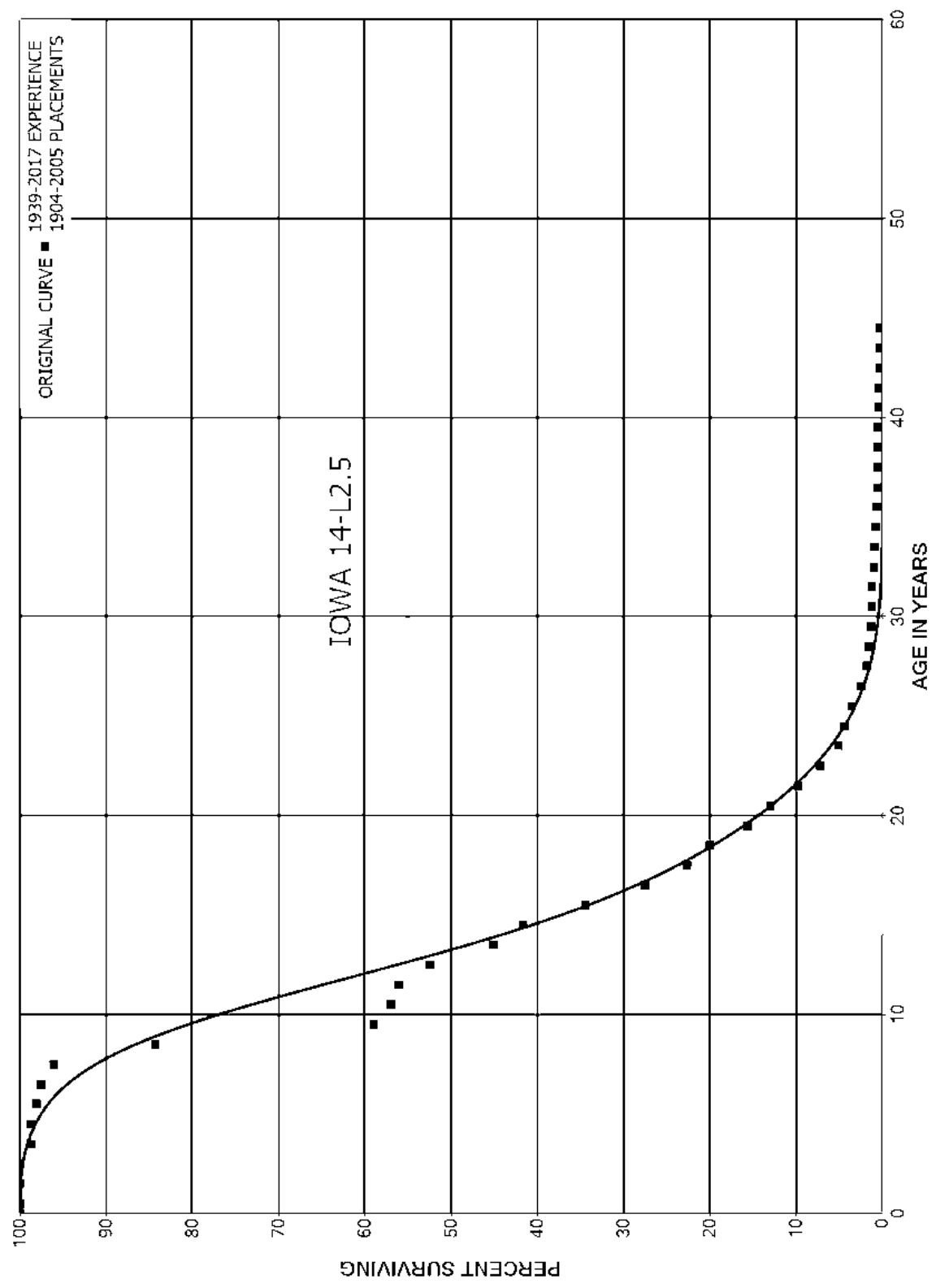
ACCOUNT 334.42 FIELD MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
EQUIPMENT - FREE GAS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1892-2009       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 383  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 80.5                           | 375  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 81.5                           | 375  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 82.5                           | 364  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 83.5                           | 364  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 84.5                           | 355  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 85.5                           | 310  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 86.5                           | 294  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 87.5                           | 279  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 88.5                           | 201  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 89.5                           | 179  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 90.5                           | 151  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 91.5                           | 76   |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 92.5                           | 47   |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 93.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 94.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 95.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 96.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 97.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 98.5                           | 7  |                                       | 0.0000                    | 1.0000        | 68.13                            |
| 99.5                           |  |                                       |                           |               | 68.13                            |



PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 334.61 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS - COMPANY WELLS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.61 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
COMPANY WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2005 EXPERIENCE BAND 1939-2017

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | REMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|---------------|---------------|----------------------------------|
| 0.0                            | 143,954                                      |                                       | 0.0000        | 1.0000        | 100.00                           |
| 0.5                            | 213,277                                      |                                       | 0.0000        | 1.0000        | 100.00                           |
| 1.5                            | 230,403                                      | 1                                     | 0.0000        | 1.0000        | 100.00                           |
| 2.5                            | 249,740                                      | 3,300                                 | 0.0132        | 0.9868        | 100.00                           |
| 3.5                            | 249,964                                      | 0                                     | 0.0000        | 1.0000        | 98.68                            |
| 4.5                            | 249,408                                      | 1,677                                 | 0.0067        | 0.9933        | 98.68                            |
| 5.5                            | 253,633                                      | 1,337                                 | 0.0053        | 0.9947        | 98.01                            |
| 6.5                            | 245,901                                      | 3,582                                 | 0.0146        | 0.9854        | 97.50                            |
| 7.5                            | 247,172                                      | 30,425                                | 0.1231        | 0.8769        | 96.08                            |
| 8.5                            | 241,805                                      | 72,667                                | 0.3003        | 0.6995        | 84.25                            |
| 9.5                            | 245,330                                      | 8,052                                 | 0.0328        | 0.9672        | 58.93                            |
| 10.5                           | 241,431                                      | 4,128                                 | 0.0171        | 0.9829        | 57.00                            |
| 11.5                           | 241,223                                      | 15,653                                | 0.0649        | 0.9351        | 56.02                            |
| 12.5                           | 236,100                                      | 32,772                                | 0.1388        | 0.8612        | 52.39                            |
| 13.5                           | 218,281                                      | 17,078                                | 0.0782        | 0.9218        | 45.12                            |
| 14.5                           | 207,876                                      | 36,047                                | 0.1734        | 0.8266        | 41.59                            |
| 15.5                           | 220,414                                      | 44,352                                | 0.2012        | 0.7988        | 34.38                            |
| 16.5                           | 214,028                                      | 37,955                                | 0.1773        | 0.8227        | 27.46                            |
| 17.5                           | 195,158                                      | 23,045                                | 0.1181        | 0.8819        | 22.59                            |
| 18.5                           | 182,894                                      | 39,760                                | 0.2174        | 0.7826        | 19.92                            |
| 19.5                           | 168,847                                      | 28,892                                | 0.1711        | 0.8289        | 15.59                            |
| 20.5                           | 166,593                                      | 41,160                                | 0.2471        | 0.7529        | 12.92                            |
| 21.5                           | 141,219                                      | 37,750                                | 0.2673        | 0.7327        | 9.73                             |
| 22.5                           | 118,496                                      | 34,910                                | 0.2946        | 0.7034        | 7.13                             |
| 23.5                           | 95,681                                       | 11,412                                | 0.1193        | 0.8807        | 5.03                             |
| 24.5                           | 88,103                                       | 17,356                                | 0.1970        | 0.8030        | 4.43                             |
| 25.5                           | 79,304                                       | 24,810                                | 0.3128        | 0.6872        | 3.56                             |
| 26.5                           | 55,443                                       | 15,638                                | 0.2821        | 0.7179        | 2.44                             |
| 27.5                           | 41,341                                       | 5,489                                 | 0.1328        | 0.8672        | 1.75                             |
| 28.5                           | 37,943                                       | 5,312                                 | 0.1400        | 0.8600        | 1.52                             |
| 29.5                           | 33,740                                       | 3,793                                 | 0.1123        | 0.8875        | 1.31                             |
| 30.5                           | 30,716                                       | 819                                   | 0.0267        | 0.9733        | 1.16                             |
| 31.5                           | 30,210                                       | 5,473                                 | 0.1812        | 0.8188        | 1.13                             |
| 32.5                           | 26,628                                       | 3,232                                 | 0.1214        | 0.8786        | 0.93                             |
| 33.5                           | 25,554                                       | 1,669                                 | 0.0653        | 0.9347        | 0.81                             |
| 34.5                           | 24,343                                       | 4,836                                 | 0.1986        | 0.8014        | 0.76                             |
| 35.5                           | 21,947                                       | 2,325                                 | 0.1059        | 0.8941        | 0.61                             |
| 36.5                           | 21,942                                       |                                       | 0.0000        | 1.0000        | 0.54                             |
| 37.5                           | 22,427                                       | 938                                   | 0.0418        | 0.9582        | 0.54                             |
| 38.5                           | 21,808                                       | 1,496                                 | 0.0686        | 0.9314        | 0.52                             |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.61 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
COMPANY WELLS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1904-2005       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 20,421                                       | 2,088                                 | 0.1023                    | 0.8977        | 0.49                             |  |
| 40.5                           | 18,361                                       | 1,578                                 | 0.0860                    | 0.9140        | 0.44                             |  |
| 41.5                           | 16,925                                       | 3,319                                 | 0.1961                    | 0.8039        | 0.40                             |  |
| 42.5                           | 13,639                                       |                                       | 0.0000                    | 1.0000        | 0.32                             |  |
| 43.5                           | 14,545                                       |                                       | 0.0000                    | 1.0000        | 0.32                             |  |
| 44.5                           | 14,279                                       |                                       | 0.0000                    | 1.0000        | 0.32                             |  |
| 45.5                           | 14,455                                       |                                       | 0.0000                    | 1.0000        | 0.32                             |  |
| 46.5                           | 13,421                                       |                                       | 0.0000                    | 1.0000        | 0.32                             |  |
| 47.5                           | 13,245                                       | 443                                   | 0.0334                    | 0.9666        | 0.32                             |  |
| 48.5                           | 11,115                                       | 214                                   | 0.0192                    | 0.9808        | 0.31                             |  |
| 49.5                           | 10,461                                       | 549                                   | 0.0525                    | 0.9475        | 0.30                             |  |
| 50.5                           | 9,519  | 140                                   | 0.0147                    | 0.9853        | 0.29                             |  |
| 51.5                           | 8,807  |                                       | 0.0000                    | 1.0000        | 0.28                             |  |
| 52.5                           | 8,345  |                                       | 0.0000                    | 1.0000        | 0.28                             |  |
| 53.5                           | 7,523  | 329                                   | 0.0438                    | 0.9562        | 0.28                             |  |
| 54.5                           | 7,194  | 325                                   | 0.0451                    | 0.9549        | 0.27                             |  |
| 55.5                           | 6,504  | 325                                   | 0.0499                    | 0.9501        | 0.26                             |  |
| 56.5                           | 6,045  |                                       | 0.0000                    | 1.0000        | 0.25                             |  |
| 57.5                           | 6,045  |                                       | 0.0000                    | 1.0000        | 0.25                             |  |
| 58.5                           | 5,605  | 236                                   | 0.0421                    | 0.9579        | 0.25                             |  |
| 59.5                           | 5,369  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 60.5                           | 5,193  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 61.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 62.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 63.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 64.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 65.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 66.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 67.5                           | 4,973  |                                       | 0.0000                    | 1.0000        | 0.24                             |  |
| 68.5                           | 4,973  | 792                                   | 0.1593                    | 0.8407        | 0.24                             |  |
| 69.5                           | 4,181  | 1,144                                 | 0.2736                    | 0.7264        | 0.20                             |  |
| 70.5                           | 3,037  | 1,496                                 | 0.4927                    | 0.5073        | 0.14                             |  |
| 71.5                           | 1,541  | 440                                   | 0.2856                    | 0.7144        | 0.07                             |  |
| 72.5                           | 1,101  | 220                                   | 0.2002                    | 0.7998        | 0.05                             |  |
| 73.5                           | 880  |                                       | 0.0000                    | 1.0000        | 0.04                             |  |
| 74.5                           | 880  | 220                                   | 0.2499                    | 0.7501        | 0.04                             |  |
| 75.5                           | 660  | 440                                   | 0.6664                    | 0.3336        | 0.03                             |  |
| 76.5                           | 220  |                                       | 0.0000                    | 1.0000        | 0.01                             |  |
| 77.5                           | 220  |                                       | 0.0000                    | 1.0000        | 0.01                             |  |
| 78.5                           | 220  |                                       | 0.0000                    | 1.0000        | 0.01                             |  |

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 334.61 FIELD MEASURING AND REGULATING STATION EQUIPMENT - METERS -  
COMPANY WELLS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1904-2005       |  |                                       | EXPERIENCE BAND 1939-2017 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETM<br>RATIO             | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5<br>80.5                   | 220  | 220                                   | 1.0000                    |               | 0.01                             |