



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ACCOUNT	BOOK RESERVE AS OF SEPTEMBER 30, 2018	ANNUAL ACCRUAL +	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS -	PROJECTED GROSS SALVAGE +	PROJECTED COST OF REMOVAL	BOOK RESERVE AS OF SEPTEMBER 30, 2019	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
DEPRECIABLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT	6,767,413	2,451,145		285,454			6,936,104	26.65
325.30	GAS RIGHTS	1,965						11,865	100.00
325.40	RIGHTS OF WAY	2,193,365						220,147	77.87
327.00	FIELD COMPRESSOR STATION STRUCTURES	2,565,202	219,563					2,375,795	25.42
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	13,993	89					10,962	94.76
332.00	FIELD LINES	10,298,146	294,513	16,627	47		15,078	10,562,367	42.35
333.00	FIELD COMPRESSOR STATION EQUIPMENT	2,431,572	233,001	(5,313)	169,154	1,176		2,456,372	31.46
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	697,695	39,989					779,883	40.65
337.00	OTHER EQUIPMENT	2,856	14					2,870	33.61
365.20	RIGHTS OF WAY	360,834	3,024					371,657	76.22
366.10	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	776,518	18,643					767,661	99.47
366.20	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	43,930						43,930	100.00
367.00	MAINS	11,064,076	222,526	24	24,748		66	11,234,891	53.81
368.00	COMPRESSOR STATION EQUIPMENT	4,265,085	536,739		19,874			4,801,379	42.77
369.00	MEASURING AND REGULATING STATION EQUIPMENT	1,553,875	46,007					1,601,877	47.77
374.20	LAND RIGHTS	784,581	20,192					804,753	45.83
375.00	STRUCTURES AND IMPROVEMENTS	1,063,933	28,895	124				1,092,894	41.45
376.00	MAINS	185,632,863	10,367,391	1,926,193	1,262,592	2,842	2,554,915	184,067,779	26.84
378.00	MEASURING AND REGULATING STATION EQUIPMENT	10,705,911	559,589	3,924	28,827		5,332	10,702,495	39.06
382.00	SERVICES	124,832,532	5,489,727	1,275,255	5,489,727	45	1,285,217	130,235,769	41.34
381.00	METERS	11,536,034	688,830	1,063	638,534		1,274	11,567,209	47.68
382.00	METER INSTALLATIONS	315,945	367,543					1,857,208	48.24
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	315,494	15,954	52,056	37,107	5,670	60,999	331,448	42.26
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	12,631,798	654,052					13,285,846	91.21
387.00	OTHER EQUIPMENT	57,691	10,208					67,899	17.77
388.20	LAND RIGHTS	10,639			23,459			10,398	55.24
389.00	STRUCTURES AND IMPROVEMENTS - OWNED	744,347	105,621					811,115	19.59
389.33	STRUCTURES AND IMPROVEMENTS - FASD - NORTH SHORE	2,928,292	367,967	35,319				3,292,269	60.32
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	406,315	73,873	(2,212)				483,373	29.63
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	212,458						8,018	1.05
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	1,967,898	276,664		205,640			2,219,161	31.33
392.01	TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES	10,204	18,388	(487)	6,397			27,900	49.52
392.02	TRANSPORTATION EQUIPMENT - TRUCKS	8,310,892	677,115	1,140,230				7,884,665	55.77
392.03	TRANSPORTATION EQUIPMENT - TRAILERS	86,393		(96,389)				51,785	48.63
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	2,388,169	9,895	(6,233)				2,492,636	45.75
398.00	POWER OPERATED EQUIPMENT	1,305,133	215,788	(116)	109,142	439		1,629,936	86.40
397.01	COMMUNICATION EQUIPMENT	700,291	97,999	(24,985)	11,165			751,543	36.81
397.04	COMMUNICATION EQUIPMENT - MICROWAVE TOWERS	1,938,904	897,761					2,836,665	16.76
399.00	MISCELLANEOUS EQUIPMENT	0	6,670					6,670	3.34
	TOTAL DEPRECIABLE PLANT	470,284,108	74,965,816	3,084,262	4,127,217	182,710	3,943,271	440,451,415	
	NONDEPRECIABLE PLANT								
325.51	OTHER LAND	2,031			7,225			15,194	
	TOTAL NONDEPRECIABLE PLANT	2,031			7,225			15,194	
	TOTAL GAS PLANT	472,286,139	74,965,816	3,084,262	4,127,217	182,710	3,943,271	440,446,221	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2018	ORIGINAL COST AS OF SEPTEMBER 30, 2019	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT - CIAC	5,845,747.33	5,845,747.33	2.47	144,390
303.01	MISCELLANEOUS INTANGIBLE PLANT - OTHER	3,899,192.14	9,887,378.87	17.00	1,170,963
303.02	MISCELLANEOUS INTANGIBLE PLANT - MAJOR	17,511,681.83	17,789,073.83	6.45	1,138,772
TOTAL INTANGIBLE PLANT		27,246,621.30	33,531,900.03		2,454,145
PRODUCTION PLANT					
325.00	GAS RIGHTS	11,861.54	11,861.54	-	0
325.40	RIGHTS OF WAY	283,475.46	283,475.46	0.48	1,361
327.00	FIELD COMPRESSOR STATION EQUIPMENT	9,344,365.79	9,344,365.79	2.35	219,593
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	16,861.54	16,861.54	0.53	89
332.00	FIELD LINES	23,898,821.33	24,990,514.33	1.21	294,510
333.00	FIELD COMPRESSOR STATION EQUIPMENT	7,969,834.14	7,934,890.14	2.93	233,001
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	1,493,273.19	1,793,273.19	2.19	35,968
337.00	OTHER EQUIPMENT	3,065.97	3,065.97	0.46	14
TOTAL PRODUCTION PLANT		42,811,561.96	44,378,110.96		784,556
TRANSMISSION PLANT					
365.20	RIGHTS OF WAY	487,581.70	487,581.70	0.62	3,023
366.10	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,341,189.89	1,341,189.89	1.39	18,643
366.20	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	43,930.16	43,930.16	-	0
367.00	MAINS	20,332,181.25	20,878,163.25	1.08	222,536
368.00	COMPRESSOR STATION EQUIPMENT	1,406,299.22	11,386,415.22	4.71	536,768
369.00	MEASURING AND REGULATING EQUIPMENT	2,739,645.40	3,353,318.40	1.51	46,002
TOTAL TRANSMISSION PLANT		36,350,817.62	37,490,598.62		826,971
DISTRIBUTION PLANT					
374.20	LAND RIGHTS	1,755,787.44	1,755,787.44	1.15	20,192
375.00	STRUCTURES AND IMPROVEMENTS	1,807,448.98	2,536,324.98	1.30	28,885
376.00	MAINS	676,554,402.46	751,223,629.46	1.45	10,351,391
378.00	MEASURING AND REGULATING STATION EQUIPMENT	25,653,989.71	27,387,664.71	2.11	559,589
380.00	SERVICES	294,901,312.11	315,068,339.11	1.80	5,489,727
381.00	METERS	24,253,384.49	27,151,850.49	2.68	668,830
382.00	METER INSTALLATIONS	22,882,803.28	24,577,896.28	1.53	381,543
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	686,378.81	784,022.81	2.17	15,954
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,566,812.47	14,566,812.47	4.49	654,050
387.00	OTHER EQUIPMENT	27,964.54	250,057.54	3.91	10,206
TOTAL DISTRIBUTION PLANT		1,063,134,284.29	1,165,402,185.29		18,180,365
GENERAL PLANT					
390.20	LAND RIGHTS	19,837.41	19,837.41	1.61	319
390.00	STRUCTURES AND IMPROVEMENTS - OWNED	4,040,440.45	4,139,530.45	2.58	105,523
390.03	STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	5,432,726.17	5,447,726.17	6.59	357,967
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,823,511.30	1,623,511.30	4.55	73,870
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	212,458.19	651,017.99	-	0
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,435,215.41	2,428,823.82	9.32	226,664
392.01	TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES	56,226.07	56,226.07	32.70	18,366
392.02	TRANSPORTATION EQUIPMENT - TRUCKS	1,334,682.55	1,431,540.55	5.24	671,119
392.03	TRANSPORTATION EQUIPMENT - TRAILERS	197,236.68	197,236.68	4.53	8,936
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,162,988.99	5,448,247.33	4.02	213,286
395.00	POWER OPERATED EQUIPMENT	2,021,466.17	1,918,474.17	4.67	91,998
397.01	COMMUNICATION EQUIPMENT	1,068,946.29	2,046,946.29	3.42	53,282
397.04	COMMUNICATION EQUIPMENT - MICROWAVE TOWERS	16,889,405.25	16,889,405.25	5.25	891,761
398.00	MISCELLANEOUS EQUIPMENT	0.00	200,000.00	6.67	6,670
TOTAL GENERAL PLANT		50,465,140.93	55,377,623.45		2,719,779
TOTAL DEPRECIABLE PLANT		1,220,008,426.10	1,336,180,418.35		24,965,816

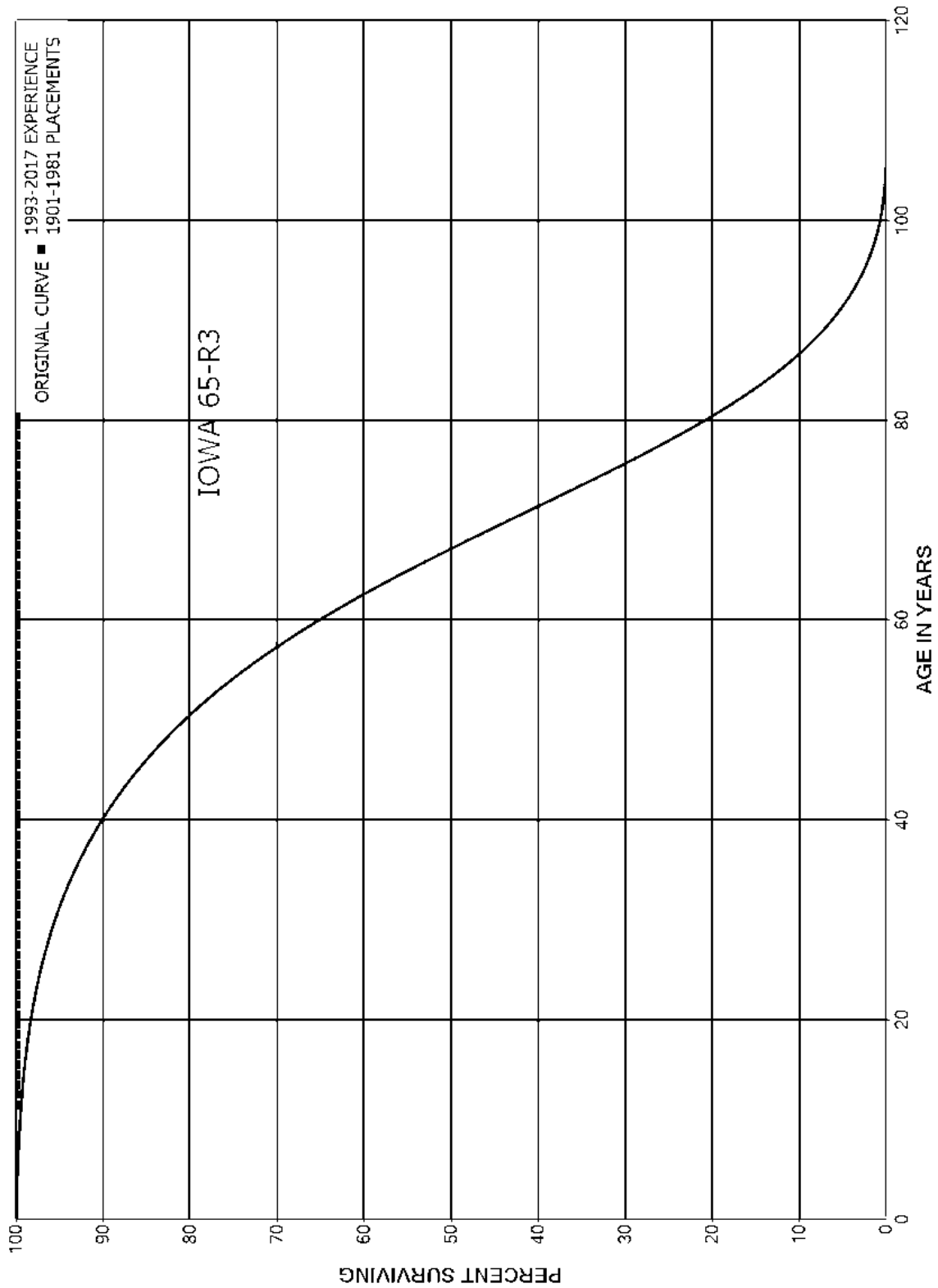
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2014			2015			2016			2017			2018			NET SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	+ (4)	GROSS SALVAGE (6)	COST OF REMOVAL (5)	+ (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	+ (10)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	+ (12)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	+ (12)	
332.00	234		12,017	14,815	2,218	12	72,297	(101,101)							(20,220)	
333.00						1,741									443	
367.00															(47)	
376.00	4,757	1,834,223	1,567,334	1,461,663	3,007,737	1,195	2,369,959	(10,222,360)							(2,044,472)	
378.00			4,840				14,360								(3,952)	
380.00		640,985	1,119,516	1,385,881	1,565,083	37	1,396,102	(6,107,529)							(1,221,506)	
381.00															(211)	
382.00		57,285	41,472	56,171	65,663	4,899	75,083	(290,974)							(59,195)	
391.01	500														2,212	
392.01						2,437									487	
392.02	92,555					84,150									103,958	
392.03	1,100					450									8,057	
394.00															62	
396.00	48,011					30,120									25,907	
TOTAL	147,157	2,532,493	2,745,179	2,918,530	4,655,061	90,898	298,341	(16,037,193)	90,074	3,915,101	3,915,101	298,341	3,915,101	(16,037,193)	(3,207,439)	

PART VI. SERVICE LIFE STATISTICS

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 325.30 GAS RIGHS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.30 GAS RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-1981		EXPERIENCE BAND 1993-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5	1,847		0.0000	1.0000	100.00
12.5	4,861		0.0000	1.0000	100.00
13.5	4,861		0.0000	1.0000	100.00
14.5	4,861		0.0000	1.0000	100.00
15.5	4,861		0.0000	1.0000	100.00
16.5	5,897		0.0000	1.0000	100.00
17.5	5,897		0.0000	1.0000	100.00
18.5	12,630		0.0000	1.0000	100.00
19.5	12,630		0.0000	1.0000	100.00
20.5	12,630		0.0000	1.0000	100.00
21.5	12,630		0.0000	1.0000	100.00
22.5	12,630		0.0000	1.0000	100.00
23.5	12,630		0.0000	1.0000	100.00
24.5	12,630		0.0000	1.0000	100.00
25.5	12,630		0.0000	1.0000	100.00
26.5	12,630		0.0000	1.0000	100.00
27.5	12,630		0.0000	1.0000	100.00
28.5	12,630		0.0000	1.0000	100.00
29.5	11,706		0.0000	1.0000	100.00
30.5	9,276		0.0000	1.0000	100.00
31.5	8,692		0.0000	1.0000	100.00
32.5	10,199		0.0000	1.0000	100.00
33.5	11,020		0.0000	1.0000	100.00
34.5	10,502		0.0000	1.0000	100.00
35.5	9,984		0.0000	1.0000	100.00
36.5	6,212		0.0000	1.0000	100.00
37.5	7,339		0.0000	1.0000	100.00
38.5	4,705		0.0000	1.0000	100.00

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.30 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-1981			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,705		0.0000	1.0000	100.00
40.5	4,705		0.0000	1.0000	100.00
41.5	4,187		0.0000	1.0000	100.00
42.5	4,187		0.0000	1.0000	100.00
43.5	821		0.0000	1.0000	100.00
44.5	1,592		0.0000	1.0000	100.00
45.5	1,592		0.0000	1.0000	100.00
46.5	1,592		0.0000	1.0000	100.00
47.5	1,592		0.0000	1.0000	100.00
48.5	1,592		0.0000	1.0000	100.00
49.5	1,592		0.0000	1.0000	100.00
50.5	1,592		0.0000	1.0000	100.00
51.5	1,181		0.0000	1.0000	100.00
52.5	771		0.0000	1.0000	100.00
53.5	1,181		0.0000	1.0000	100.00
54.5	3,219		0.0000	1.0000	100.00
55.5	3,219		0.0000	1.0000	100.00
56.5	3,219		0.0000	1.0000	100.00
57.5	3,219		0.0000	1.0000	100.00
58.5	2,808		0.0000	1.0000	100.00
59.5	2,808		0.0000	1.0000	100.00
60.5	2,808		0.0000	1.0000	100.00
61.5	2,808		0.0000	1.0000	100.00
62.5	2,423		0.0000	1.0000	100.00
63.5	2,037		0.0000	1.0000	100.00
64.5	2,423		0.0000	1.0000	100.00
65.5	2,509		0.0000	1.0000	100.00
66.5	2,509		0.0000	1.0000	100.00
67.5	2,509		0.0000	1.0000	100.00
68.5	2,560		0.0000	1.0000	100.00
69.5	6,113		0.0000	1.0000	100.00
70.5	6,113		0.0000	1.0000	100.00
71.5	6,113		0.0000	1.0000	100.00
72.5	5,094		0.0000	1.0000	100.00
73.5	4,076		0.0000	1.0000	100.00
74.5	5,094		0.0000	1.0000	100.00
75.5	5,094		0.0000	1.0000	100.00
76.5	5,094		0.0000	1.0000	100.00
77.5	5,094		0.0000	1.0000	100.00
78.5	5,094		0.0000	1.0000	100.00

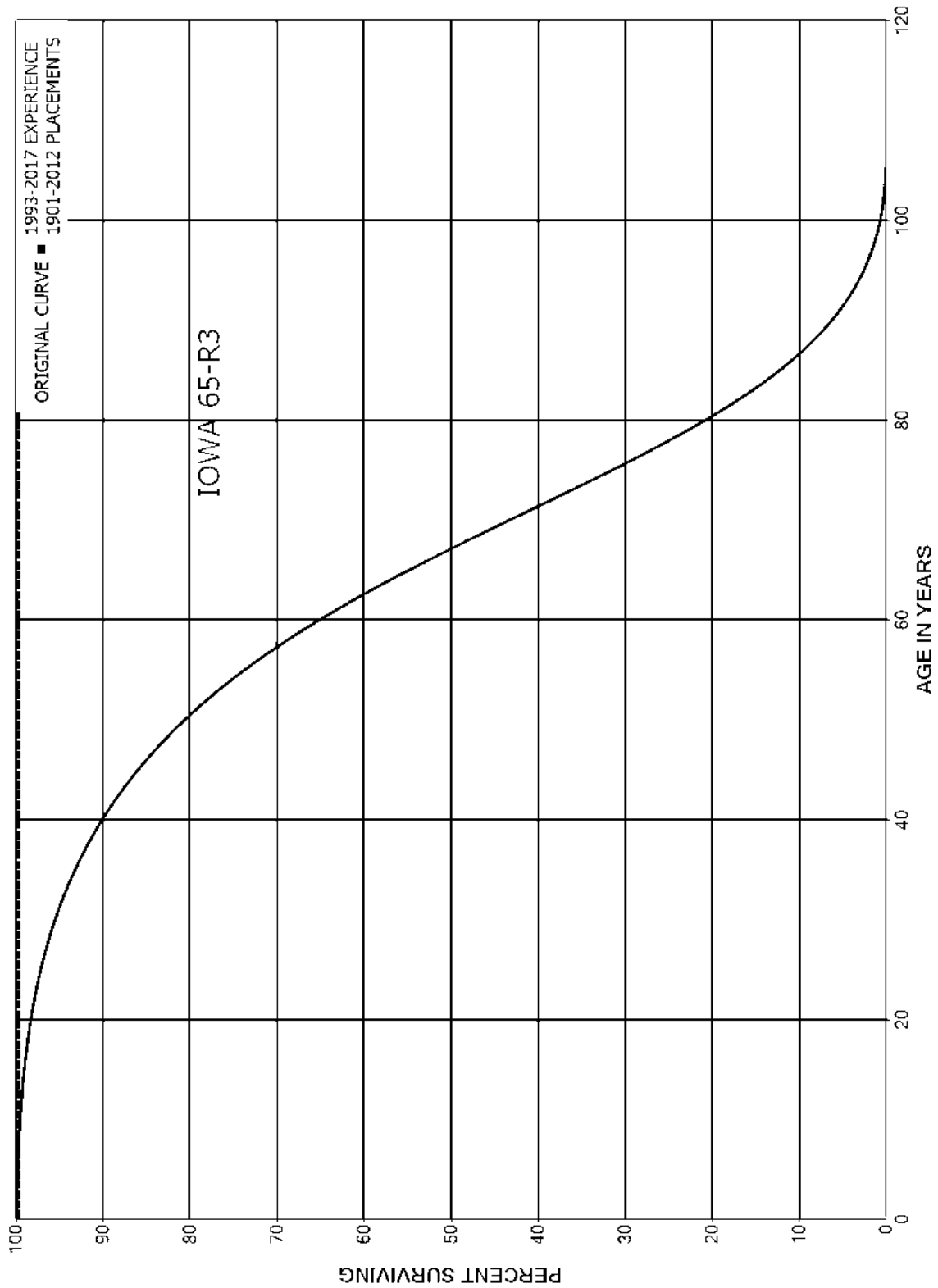
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.30 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-1981			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,076		0.0000	1.0000	100.00
80.5	4,076		0.0000	1.0000	100.00
81.5	4,076		0.0000	1.0000	100.00
82.5	4,121		0.0000	1.0000	100.00
83.5	4,078		0.0000	1.0000	100.00
84.5	4,035		0.0000	1.0000	100.00
85.5	4,078		0.0000	1.0000	100.00
86.5	4,052		0.0000	1.0000	100.00
87.5	2,058		0.0000	1.0000	100.00
88.5	114		0.0000	1.0000	100.00
89.5	2,083		0.0000	1.0000	100.00
90.5	2,040		0.0000	1.0000	100.00
91.5	5,389		0.0000	1.0000	100.00
92.5	5,389		0.0000	1.0000	100.00
93.5	5,364		0.0000	1.0000	100.00
94.5	3,395		0.0000	1.0000	100.00
95.5	3,395		0.0000	1.0000	100.00
96.5	3,395		0.0000	1.0000	100.00
97.5	3,395		0.0000	1.0000	100.00
98.5	3,395		0.0000	1.0000	100.00
99.5	3,395		0.0000	1.0000	100.00
100.5	3,372		0.0000	1.0000	100.00
101.5	3,349		0.0000	1.0000	100.00
102.5	3,372		0.0000	1.0000	100.00
103.5	3,372		0.0000	1.0000	100.00
104.5	3,372		0.0000	1.0000	100.00
105.5	3,372		0.0000	1.0000	100.00
106.5	3,372		0.0000	1.0000	100.00
107.5	3,349		0.0000	1.0000	100.00
108.5	3,349		0.0000	1.0000	100.00
109.5	1,675		0.0000	1.0000	100.00
110.5					100.00
111.5	1,675		0.0000		
112.5	1,675		0.0000		
113.5	1,675		0.0000		
114.5	1,675		0.0000		
115.5	1,675		0.0000		
116.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 325.40 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	156,154		0.0000	1.0000	100.00
0.5	184,547		0.0000	1.0000	100.00
1.5	259,375		0.0000	1.0000	100.00
2.5	189,800		0.0000	1.0000	100.00
3.5	128,778		0.0000	1.0000	100.00
4.5	265,218		0.0000	1.0000	100.00
5.5	258,936		0.0000	1.0000	100.00
6.5	279,748		0.0000	1.0000	100.00
7.5	285,112		0.0000	1.0000	100.00
8.5	298,909		0.0000	1.0000	100.00
9.5	259,175		0.0000	1.0000	100.00
10.5	232,711		0.0000	1.0000	100.00
11.5	237,769		0.0000	1.0000	100.00
12.5	268,173		0.0000	1.0000	100.00
13.5	238,078		0.0000	1.0000	100.00
14.5	252,990		0.0000	1.0000	100.00
15.5	248,514		0.0000	1.0000	100.00
16.5	238,953		0.0000	1.0000	100.00
17.5	235,414		0.0000	1.0000	100.00
18.5	235,791		0.0000	1.0000	100.00
19.5	197,490		0.0000	1.0000	100.00
20.5	178,869		0.0000	1.0000	100.00
21.5	278,445		0.0000	1.0000	100.00
22.5	241,736		0.0000	1.0000	100.00
23.5	207,466		0.0000	1.0000	100.00
24.5	227,465		0.0000	1.0000	100.00
25.5	201,025		0.0000	1.0000	100.00
26.5	170,696		0.0000	1.0000	100.00
27.5	178,942		0.0000	1.0000	100.00
28.5	160,682		0.0000	1.0000	100.00
29.5	176,910		0.0000	1.0000	100.00
30.5	140,371		0.0000	1.0000	100.00
31.5	126,279		0.0000	1.0000	100.00
32.5	113,096		0.0000	1.0000	100.00
33.5	113,397		0.0000	1.0000	100.00
34.5	102,804		0.0000	1.0000	100.00
35.5	98,333		0.0000	1.0000	100.00
36.5	98,052		0.0000	1.0000	100.00
37.5	94,082		0.0000	1.0000	100.00
38.5	95,477		0.0000	1.0000	100.00

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,300		0.0000	1.0000	100.00
40.5	20,500		0.0000	1.0000	100.00
41.5	57,790		0.0000	1.0000	100.00
42.5	49,318		0.0000	1.0000	100.00
43.5	46,468		0.0000	1.0000	100.00
44.5	43,822		0.0000	1.0000	100.00
45.5	45,758		0.0000	1.0000	100.00
46.5	8,379		0.0000	1.0000	100.00
47.5	11,151		0.0000	1.0000	100.00
48.5	8,426		0.0000	1.0000	100.00
49.5	8,629		0.0000	1.0000	100.00
50.5	7,142		0.0000	1.0000	100.00
51.5	7,540		0.0000	1.0000	100.00
52.5	7,483		0.0000	1.0000	100.00
53.5	7,548		0.0000	1.0000	100.00
54.5	13,076		0.0000	1.0000	100.00
55.5	12,848		0.0000	1.0000	100.00
56.5	10,462		0.0000	1.0000	100.00
57.5	9,863		0.0000	1.0000	100.00
58.5	9,835		0.0000	1.0000	100.00
59.5	11,434		0.0000	1.0000	100.00
60.5	11,424		0.0000	1.0000	100.00
61.5	11,204		0.0000	1.0000	100.00
62.5	11,455		0.0000	1.0000	100.00
63.5	8,471		0.0000	1.0000	100.00
64.5	8,106		0.0000	1.0000	100.00
65.5	8,270		0.0000	1.0000	100.00
66.5	8,880		0.0000	1.0000	100.00
67.5	8,625		0.0000	1.0000	100.00
68.5	11,256		0.0000	1.0000	100.00
69.5	11,619		0.0000	1.0000	100.00
70.5	11,041		0.0000	1.0000	100.00
71.5	10,585		0.0000	1.0000	100.00
72.5	8,023		0.0000	1.0000	100.00
73.5	5,279		0.0000	1.0000	100.00
74.5	8,223		0.0000	1.0000	100.00
75.5	9,951		0.0000	1.0000	100.00
76.5	10,099		0.0000	1.0000	100.00
77.5	10,269		0.0000	1.0000	100.00
78.5	11,666		0.0000	1.0000	100.00

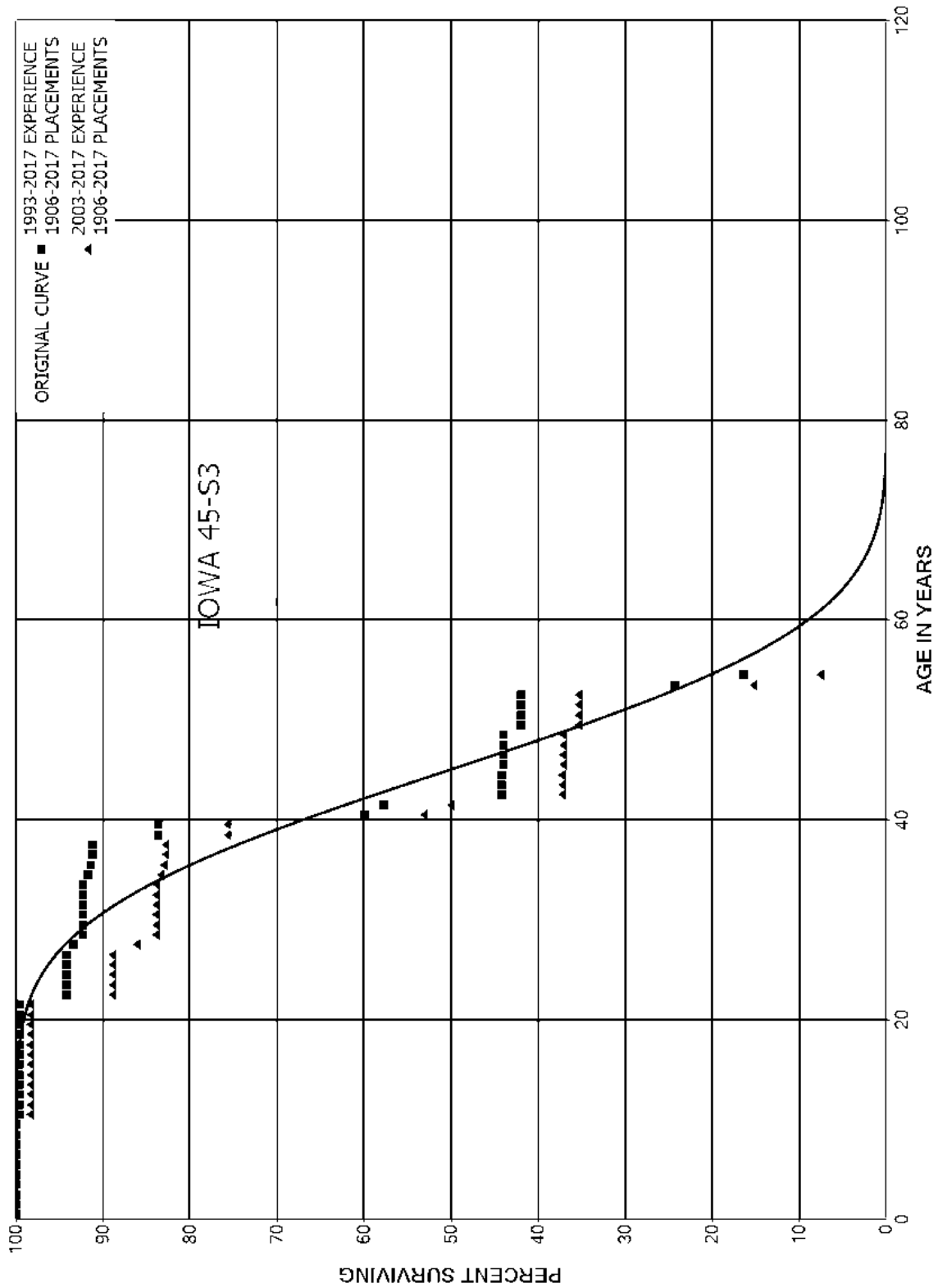
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,735		0.0000	1.0000	100.00
80.5	9,951		0.0000	1.0000	100.00
81.5	10,054		0.0000	1.0000	100.00
82.5	9,950		0.0000	1.0000	100.00
83.5	11,916		0.0000	1.0000	100.00
84.5	12,575		0.0000	1.0000	100.00
85.5	11,974		0.0000	1.0000	100.00
86.5	12,633		0.0000	1.0000	100.00
87.5	14,693		0.0000	1.0000	100.00
88.5	15,824		0.0000	1.0000	100.00
89.5	17,328		0.0000	1.0000	100.00
90.5	18,407		0.0000	1.0000	100.00
91.5	29,380		0.0000	1.0000	100.00
92.5	28,190		0.0000	1.0000	100.00
93.5	26,308		0.0000	1.0000	100.00
94.5	25,742		0.0000	1.0000	100.00
95.5	25,943		0.0000	1.0000	100.00
96.5	23,651		0.0000	1.0000	100.00
97.5	22,873		0.0000	1.0000	100.00
98.5	23,546		0.0000	1.0000	100.00
99.5	22,813		0.0000	1.0000	100.00
100.5	20,297		0.0000	1.0000	100.00
101.5	20,036		0.0000	1.0000	100.00
102.5	18,210		0.0000	1.0000	100.00
103.5	18,056		0.0000	1.0000	100.00
104.5	18,975		0.0000	1.0000	100.00
105.5	17,719		0.0000	1.0000	100.00
106.5	16,040		0.0000	1.0000	100.00
107.5	15,436		0.0000	1.0000	100.00
108.5	13,523		0.0000	1.0000	100.00
109.5	7,672		0.0000	1.0000	100.00
110.5	3,206		0.0000	1.0000	100.00
111.5	8,209		0.0000	1.0000	100.00
112.5	7,227		0.0000	1.0000	100.00
113.5	6,578		0.0000	1.0000	100.00
114.5	5,728		0.0000	1.0000	100.00
115.5	5,097		0.0000	1.0000	100.00
116.5					100.00

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,700,079		0.0000	1.0000	100.00
0.5	17,459,302		0.0000	1.0000	100.00
1.5	8,967,361		0.0000	1.0000	100.00
2.5	513,552		0.0000	1.0000	100.00
3.5	9,042,837		0.0000	1.0000	100.00
4.5	9,099,043		0.0000	1.0000	100.00
5.5	9,104,844	5,349	0.0006	0.9994	100.00
6.5	9,066,764		0.0000	1.0000	99.94
7.5	8,943,674	4,085	0.0005	0.9995	99.94
8.5	314,204		0.0000	1.0000	99.90
9.5	281,952	942	0.0033	0.9967	99.90
10.5	279,384		0.0000	1.0000	99.56
11.5	272,612		0.0000	1.0000	99.56
12.5	272,612		0.0000	1.0000	99.56
13.5	290,137		0.0000	1.0000	99.56
14.5	256,748		0.0000	1.0000	99.56
15.5	300,469		0.0000	1.0000	99.56
16.5	259,717		0.0000	1.0000	99.56
17.5	261,175		0.0000	1.0000	99.56
18.5	256,668		0.0000	1.0000	99.56
19.5	206,372		0.0000	1.0000	99.56
20.5	152,400		0.0000	1.0000	99.56
21.5	285,797	15,516	0.0543	0.9457	99.56
22.5	272,634		0.0000	1.0000	94.16
23.5	273,168		0.0000	1.0000	94.16
24.5	272,954		0.0000	1.0000	94.16
25.5	219,342		0.0000	1.0000	94.16
26.5	133,825	1,084	0.0081	0.9919	94.16
27.5	174,108	2,034	0.0117	0.9883	93.39
28.5	171,964		0.0000	1.0000	92.30
29.5	189,028		0.0000	1.0000	92.30
30.5	173,429		0.0000	1.0000	92.30
31.5	164,421		0.0000	1.0000	92.30
32.5	104,964		0.0000	1.0000	92.30
33.5	114,601	716	0.0063	0.9937	92.30
34.5	112,823	449	0.0040	0.9960	91.73
35.5	111,877	254	0.0023	0.9977	91.36
36.5	111,578		0.0000	1.0000	91.15
37.5	111,623	9,263	0.0830	0.9170	91.15
38.5	102,075		0.0000	1.0000	83.59

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,048	16,125	0.2827	0.7173	83.59
40.5	7,769	285	0.0367	0.9633	89.96
41.5	38,107	8,945	0.2347	0.7653	57.76
42.5	29,805		0.0000	1.0000	44.20
43.5	29,833		0.0000	1.0000	44.20
44.5	29,382	166	0.0056	0.9944	44.20
45.5	29,667		0.0000	1.0000	43.95
46.5	6,175		0.0000	1.0000	43.95
47.5	4,385		0.0000	1.0000	43.95
48.5	3,674	166	0.0459	0.9541	43.95
49.5	3,905		0.0000	1.0000	41.94
50.5	3,136		0.0000	1.0000	41.94
51.5	1,817		0.0000	1.0000	41.94
52.5	2,009	845	0.4208	0.5792	41.94
53.5	1,459	474	0.3250	0.6750	24.29
54.5	65,033	179	0.0027	0.9973	16.40
55.5	64,985		0.0000	1.0000	16.35
56.5	64,985		0.0000	1.0000	16.35
57.5	64,985		0.0000	1.0000	16.35
58.5	64,985		0.0000	1.0000	16.35
59.5	64,985		0.0000	1.0000	16.35
60.5	64,985		0.0000	1.0000	16.35
61.5	64,985		0.0000	1.0000	16.35
62.5	64,985		0.0000	1.0000	16.35
63.5	65,047		0.0000	1.0000	16.35
64.5	65,047		0.0000	1.0000	16.35
65.5	65,047		0.0000	1.0000	16.35
66.5	65,047		0.0000	1.0000	16.35
67.5	65,204		0.0000	1.0000	16.35
68.5	64,962		0.0000	1.0000	16.35
69.5	64,698		0.0000	1.0000	16.35
70.5	64,962	248	0.0038	0.9962	16.35
71.5	64,713	902	0.0139	0.9861	16.29
72.5	32,099		0.0000	1.0000	16.06
73.5	322		0.0000	1.0000	16.06
74.5	31,968	15,073	0.4715	0.5285	16.06
75.5	16,945		0.0000	1.0000	8.49
76.5	16,945		0.0000	1.0000	8.49
77.5	16,945		0.0000	1.0000	8.49
78.5	16,945	849	0.0501	0.9499	8.49

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306		0.0000	1.0000	8.06
80.5	241		0.0000	1.0000	8.06
81.5	210		0.0000	1.0000	8.06
82.5	179		0.0000	1.0000	8.06
83.5	210		0.0000	1.0000	8.06
84.5	210	157	0.7508	0.2492	8.06
85.5	52	21	0.4099	0.5901	2.01
86.5	944		0.0000	1.0000	1.19
87.5	944		0.0000	1.0000	1.19
88.5	913		0.0000	1.0000	1.19
89.5	913		0.0000	1.0000	1.19
90.5	913		0.0000	1.0000	1.19
91.5	913		0.0000	1.0000	1.19
92.5	913		0.0000	1.0000	1.19
93.5	913		0.0000	1.0000	1.19
94.5	913		0.0000	1.0000	1.19
95.5	913		0.0000	1.0000	1.19
96.5	913		0.0000	1.0000	1.19
97.5	913		0.0000	1.0000	1.19
98.5	913		0.0000	1.0000	1.19
99.5	913		0.0000	1.0000	1.19
100.5	913		0.0000	1.0000	1.19
101.5	913		0.0000	1.0000	1.19
102.5	913		0.0000	1.0000	1.19
103.5	913		0.0000	1.0000	1.19
104.5	457		0.0000	1.0000	1.19
105.5					1.19
106.5	457		0.0000		
107.5	457		0.0000		
108.5	457		0.0000		
109.5	457		0.0000		
110.5	457		0.0000		
111.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,690,625		0.0000	1.0000	100.00
0.5	17,435,852		0.0000	1.0000	100.00
1.5	8,847,353		0.0000	1.0000	100.00
2.5	376,983		0.0000	1.0000	100.00
3.5	8,906,268		0.0000	1.0000	100.00
4.5	8,953,020		0.0000	1.0000	100.00
5.5	8,968,275	5,349	0.0006	0.9994	100.00
6.5	8,949,104		0.0000	1.0000	99.94
7.5	8,722,244	4,085	0.0005	0.9995	99.94
8.5	90,821		0.0000	1.0000	99.89
9.5	53,691	942	0.0175	0.9825	99.89
10.5	47,385		0.0000	1.0000	98.14
11.5	143,244		0.0000	1.0000	98.14
12.5	160,504		0.0000	1.0000	98.14
13.5	160,504		0.0000	1.0000	98.14
14.5	127,114		0.0000	1.0000	98.14
15.5	117,660		0.0000	1.0000	98.14
16.5	127,114		0.0000	1.0000	98.14
17.5	230,884		0.0000	1.0000	98.14
18.5	230,567		0.0000	1.0000	98.14
19.5	184,895		0.0000	1.0000	98.14
20.5	130,605		0.0000	1.0000	98.14
21.5	162,659	15,516	0.0960	0.9040	98.14
22.5	154,422		0.0000	1.0000	88.72
23.5	172,947		0.0000	1.0000	88.72
24.5	172,947		0.0000	1.0000	88.72
25.5	120,083		0.0000	1.0000	88.72
26.5	35,375	1,084	0.0307	0.9693	88.72
27.5	75,749	2,034	0.0268	0.9732	86.00
28.5	73,108		0.0000	1.0000	83.69
29.5	73,462		0.0000	1.0000	83.69
30.5	73,778		0.0000	1.0000	83.69
31.5	158,811		0.0000	1.0000	83.69
32.5	100,000		0.0000	1.0000	83.69
33.5	109,648	716	0.0065	0.9935	83.69
34.5	107,964	449	0.0042	0.9958	83.15
35.5	107,470	254	0.0024	0.9976	82.80
36.5	107,170		0.0000	1.0000	82.60
37.5	107,216	9,263	0.0864	0.9136	82.60
38.5	98,165		0.0000	1.0000	75.47

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,051	16,125	0.2983	0.7017	75.47
40.5	4,772	285	0.0598	0.9402	52.95
41.5	35,111	8,945	0.2548	0.7452	49.79
42.5	28,499		0.0000	1.0000	37.10
43.5	29,476		0.0000	1.0000	37.10
44.5	29,382	166	0.0056	0.9944	37.10
45.5	29,667		0.0000	1.0000	36.89
46.5	6,175		0.0000	1.0000	36.89
47.5	4,385		0.0000	1.0000	36.89
48.5	3,674	166	0.0459	0.9541	36.89
49.5	3,905		0.0000	1.0000	35.20
50.5	2,608		0.0000	1.0000	35.20
51.5	1,289		0.0000	1.0000	35.20
52.5	1,481	845	0.5707	0.4293	35.20
53.5	931	474	0.5093	0.4907	15.11
54.5	179	179	1.0000		7.42
55.5					
56.5					
57.5					
58.5					
59.5					
60.5	528		0.0000		
61.5	528		0.0000		
62.5	528		0.0000		
63.5	528		0.0000		
64.5	64,854		0.0000		
65.5	64,985		0.0000		
66.5	64,985		0.0000		
67.5	64,985		0.0000		
68.5	64,721		0.0000		
69.5	64,457		0.0000		
70.5	64,721	248	0.0038		
71.5	64,473	902	0.0140		
72.5	31,859		0.0000		
73.5	143		0.0000		
74.5	31,789	15,073	0.4742		
75.5	16,766		0.0000		
76.5	16,766		0.0000		
77.5	16,924		0.0000		
78.5	16,945	849	0.0501		

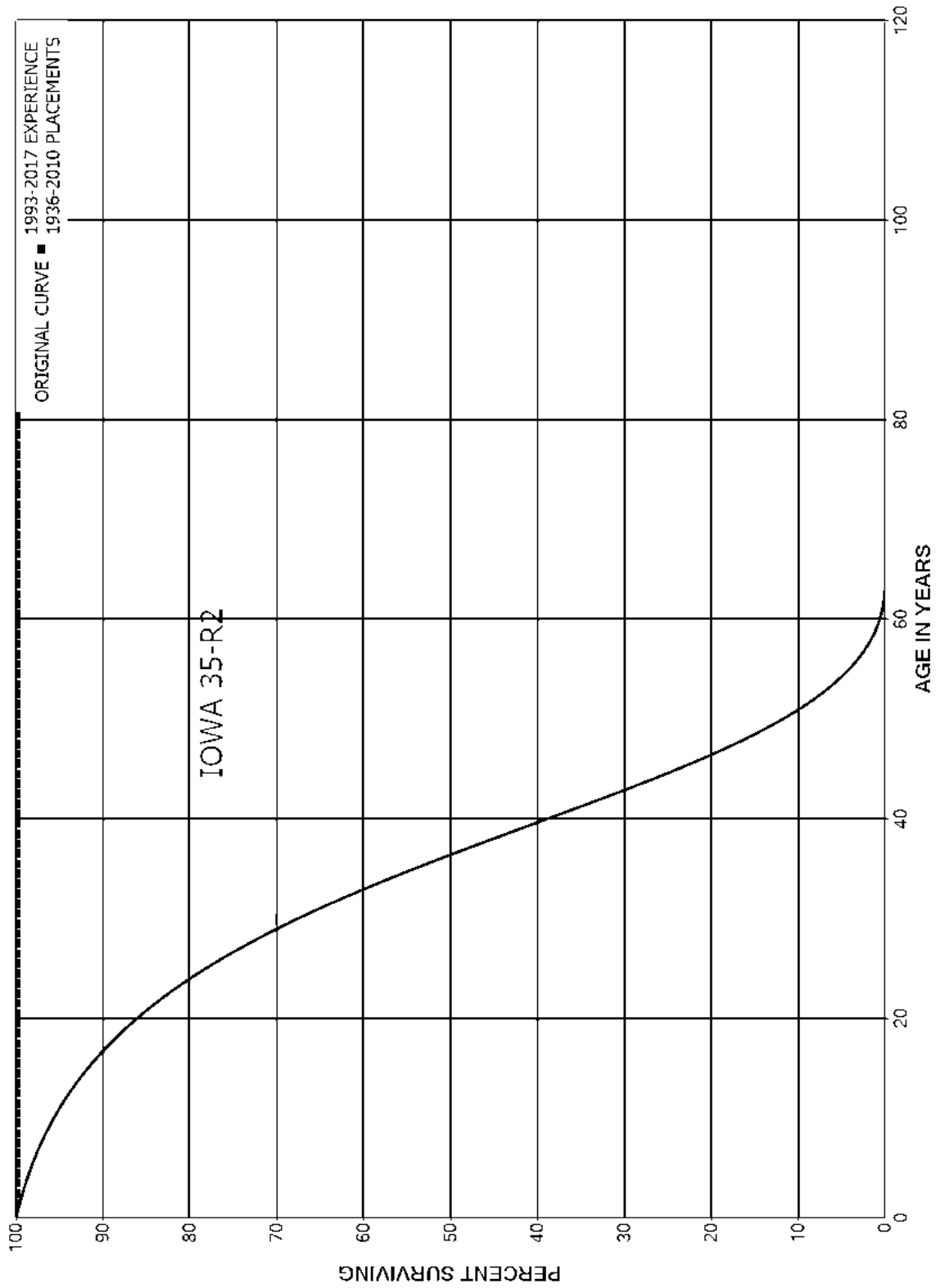
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306		0.0000		
80.5	241		0.0000		
81.5	210		0.0000		
82.5	179		0.0000		
83.5	210		0.0000		
84.5	210	157	0.7508		
85.5	52	21	0.4099		
86.5	31		0.0000		
87.5	31		0.0000		
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5	913		0.0000		
97.5	913		0.0000		
98.5	913		0.0000		
99.5	913		0.0000		
100.5	913		0.0000		
101.5	913		0.0000		
102.5	913		0.0000		
103.5	913		0.0000		
104.5	457		0.0000		
105.5					
106.5	457		0.0000		
107.5	457		0.0000		
108.5	457		0.0000		
109.5	457		0.0000		
110.5	457		0.0000		
111.5					

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,825		0.0000		
0.5					
1.5	2,592		0.0000	1.0000	100.00
2.5	4,472		0.0000	1.0000	100.00
3.5	4,472		0.0000	1.0000	100.00
4.5	5,900		0.0000	1.0000	100.00
5.5	5,900		0.0000	1.0000	100.00
6.5	5,900		0.0000	1.0000	100.00
7.5	5,900		0.0000	1.0000	100.00
8.5	11,899		0.0000	1.0000	100.00
9.5	15,274		0.0000	1.0000	100.00
10.5	11,961		0.0000	1.0000	100.00
11.5	13,978		0.0000	1.0000	100.00
12.5	14,693		0.0000	1.0000	100.00
13.5	13,978		0.0000	1.0000	100.00
14.5	13,978		0.0000	1.0000	100.00
15.5	13,978		0.0000	1.0000	100.00
16.5	16,978		0.0000	1.0000	100.00
17.5	15,444		0.0000	1.0000	100.00
18.5	15,843		0.0000	1.0000	100.00
19.5	16,070		0.0000	1.0000	100.00
20.5	15,898		0.0000	1.0000	100.00
21.5	16,597		0.0000	1.0000	100.00
22.5	17,727		0.0000	1.0000	100.00
23.5	18,755		0.0000	1.0000	100.00
24.5	20,240		0.0000	1.0000	100.00
25.5	21,347		0.0000	1.0000	100.00
26.5	18,892		0.0000	1.0000	100.00
27.5	13,585		0.0000	1.0000	100.00
28.5	15,010		0.0000	1.0000	100.00
29.5	15,106		0.0000	1.0000	100.00
30.5	16,348		0.0000	1.0000	100.00
31.5	16,973		0.0000	1.0000	100.00
32.5	17,513		0.0000	1.0000	100.00
33.5	16,127		0.0000	1.0000	100.00
34.5	16,496		0.0000	1.0000	100.00
35.5	15,357		0.0000	1.0000	100.00
36.5	14,681		0.0000	1.0000	100.00
37.5	14,171		0.0000	1.0000	100.00
38.5	13,081		0.0000	1.0000	100.00

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,968		0.0000	1.0000	100.00
40.5	13,028		0.0000	1.0000	100.00
41.5	11,757		0.0000	1.0000	100.00
42.5	10,234		0.0000	1.0000	100.00
43.5	9,660		0.0000	1.0000	100.00
44.5	8,432		0.0000	1.0000	100.00
45.5	7,553		0.0000	1.0000	100.00
46.5	8,550		0.0000	1.0000	100.00
47.5	8,582		0.0000	1.0000	100.00
48.5	6,882		0.0000	1.0000	100.00
49.5	5,817		0.0000	1.0000	100.00
50.5	5,171		0.0000	1.0000	100.00
51.5	3,611		0.0000	1.0000	100.00
52.5	3,056		0.0000	1.0000	100.00
53.5	3,374		0.0000	1.0000	100.00
54.5	2,965		0.0000	1.0000	100.00
55.5	2,731		0.0000	1.0000	100.00
56.5	2,282		0.0000	1.0000	100.00
57.5	1,936		0.0000	1.0000	100.00
58.5	1,277		0.0000	1.0000	100.00
59.5	1,240		0.0000	1.0000	100.00
60.5	1,219		0.0000	1.0000	100.00
61.5	1,304		0.0000	1.0000	100.00
62.5	1,304		0.0000	1.0000	100.00
63.5	1,150		0.0000	1.0000	100.00
64.5	695		0.0000	1.0000	100.00
65.5	737		0.0000	1.0000	100.00
66.5	675		0.0000	1.0000	100.00
67.5	726		0.0000	1.0000	100.00
68.5	686		0.0000	1.0000	100.00
69.5	963		0.0000	1.0000	100.00
70.5	755		0.0000	1.0000	100.00
71.5	681		0.0000	1.0000	100.00
72.5	639		0.0000	1.0000	100.00
73.5	403		0.0000	1.0000	100.00
74.5	88		0.0000	1.0000	100.00
75.5	287		0.0000	1.0000	100.00
76.5	325		0.0000	1.0000	100.00
77.5	274		0.0000	1.0000	100.00
78.5	274		0.0000	1.0000	100.00

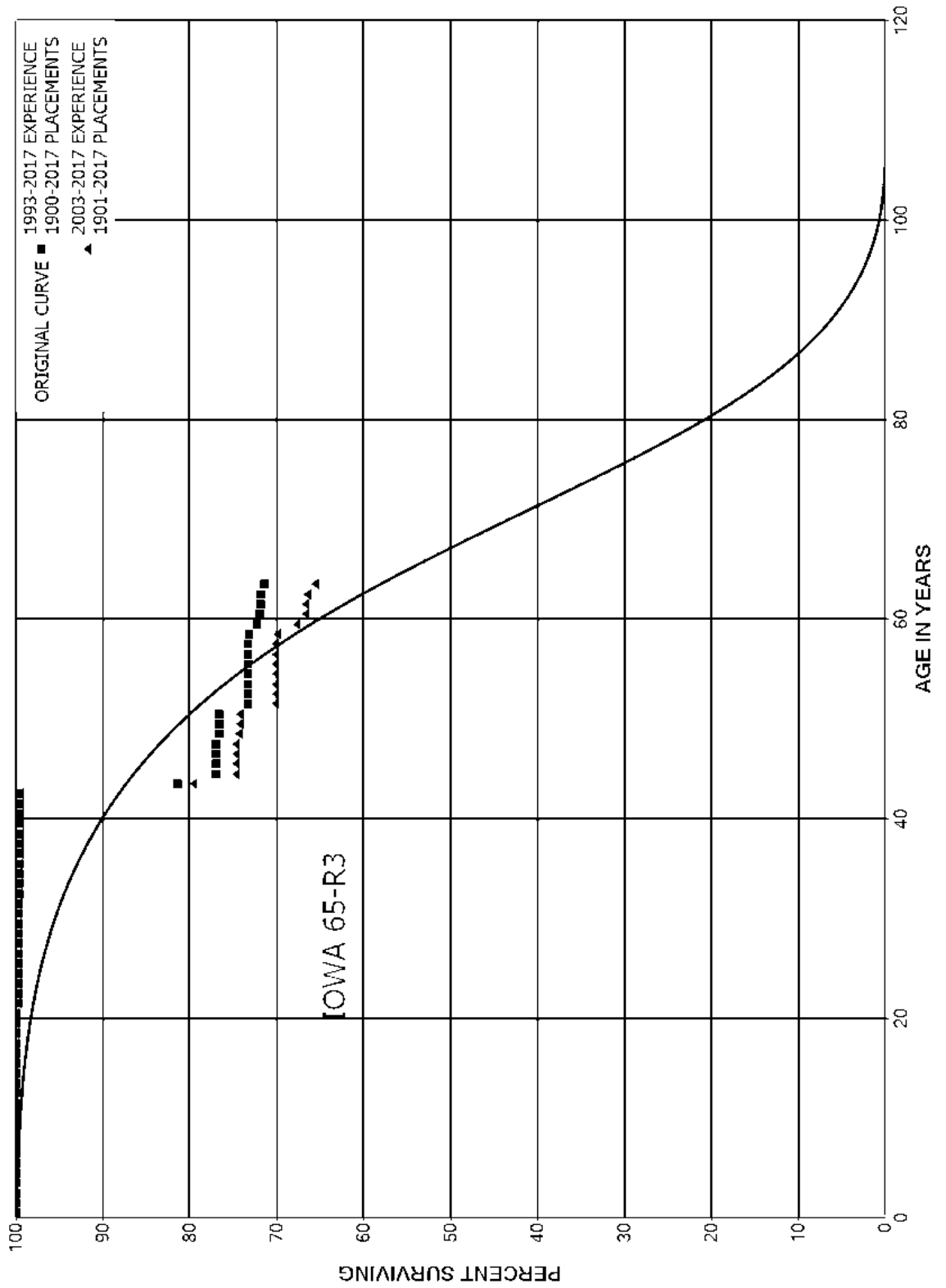
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	274		0.0000	1.0000	100.00
80.5	38		0.0000	1.0000	100.00
81.5					100.00

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,294,217		0.0000	1.0000	100.00
0.5	10,893,788		0.0000	1.0000	100.00
1.5	14,840,936	1,204	0.0001	0.9999	100.00
2.5	13,711,331	1,306	0.0001	0.9999	99.99
3.5	14,759,965		0.0000	1.0000	99.98
4.5	13,839,008		0.0000	1.0000	99.98
5.5	14,320,560		0.0000	1.0000	99.98
6.5	12,142,656		0.0000	1.0000	99.98
7.5	12,471,059		0.0000	1.0000	99.98
8.5	12,092,973	35	0.0000	1.0000	99.98
9.5	10,829,237	1,971	0.0002	0.9998	99.98
10.5	14,150,435		0.0000	1.0000	99.96
11.5	14,651,477		0.0000	1.0000	99.96
12.5	15,696,226		0.0000	1.0000	99.96
13.5	14,751,836		0.0000	1.0000	99.96
14.5	14,955,889		0.0000	1.0000	99.96
15.5	14,826,150	3,633	0.0002	0.9998	99.96
16.5	14,131,259	323	0.0000	1.0000	99.94
17.5	13,633,317		0.0000	1.0000	99.94
18.5	13,741,446	92	0.0000	1.0000	99.94
19.5	13,024,793		0.0000	1.0000	99.94
20.5	12,541,602	22,852	0.0018	0.9982	99.94
21.5	13,939,847		0.0000	1.0000	99.75
22.5	13,626,249	705	0.0001	0.9999	99.75
23.5	12,907,665		0.0000	1.0000	99.75
24.5	13,272,483	3,660	0.0003	0.9997	99.75
25.5	12,598,623		0.0000	1.0000	99.72
26.5	11,463,396		0.0000	1.0000	99.72
27.5	11,635,349		0.0000	1.0000	99.72
28.5	5,730,055		0.0000	1.0000	99.72
29.5	4,660,620	76	0.0000	1.0000	99.72
30.5	4,076,943		0.0000	1.0000	99.72
31.5	3,539,578	2,809	0.0008	0.9992	99.72
32.5	2,904,258		0.0000	1.0000	99.64
33.5	2,508,432	56	0.0000	1.0000	99.64
34.5	2,139,732	904	0.0004	0.9996	99.64
35.5	2,181,899	691	0.0003	0.9997	99.60
36.5	1,778,057		0.0000	1.0000	99.57
37.5	1,567,618		0.0000	1.0000	99.57
38.5	1,641,665		0.0000	1.0000	99.57

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,564,065		0.0000	1.0000	99.57
40.5	989,374		0.0000	1.0000	99.57
41.5	1,325,557		0.0000	1.0000	99.57
42.5	1,207,656	279,557	0.1827	0.8173	99.57
43.5	994,270	54,308	0.0546	0.9454	81.37
44.5	823,950		0.0000	1.0000	76.93
45.5	860,465		0.0000	1.0000	76.93
46.5	500,658		0.0000	1.0000	76.93
47.5	445,653	1,963	0.0044	0.9956	76.93
48.5	407,051	82	0.0002	0.9998	76.59
49.5	352,287		0.0000	1.0000	76.57
50.5	283,456	12,240	0.0432	0.9568	76.57
51.5	296,338		0.0000	1.0000	73.27
52.5	288,424		0.0000	1.0000	73.27
53.5	272,821		0.0000	1.0000	73.27
54.5	320,706		0.0000	1.0000	73.27
55.5	281,727		0.0000	1.0000	73.27
56.5	272,239		0.0000	1.0000	73.27
57.5	239,321	147	0.0006	0.9994	73.27
58.5	259,612	3,300	0.0127	0.9873	73.22
59.5	249,643	1,366	0.0055	0.9945	72.29
60.5	234,712	43	0.0002	0.9998	71.90
61.5	230,554	201	0.0009	0.9991	71.88
62.5	236,006	1,477	0.0063	0.9937	71.82
63.5	238,033		0.0000	1.0000	71.37
64.5	234,801	57	0.0002	0.9998	71.37
65.5	266,092	471	0.0018	0.9982	71.35
66.5	275,642	646	0.0023	0.9977	71.23
67.5	273,388	457	0.0017	0.9983	71.06
68.5	283,667	1,299	0.0046	0.9954	70.94
69.5	278,602	580	0.0021	0.9979	70.62
70.5	268,935	4,867	0.0181	0.9819	70.47
71.5	298,653	1,305	0.0044	0.9956	69.19
72.5	224,183	588	0.0026	0.9974	68.89
73.5	193,948		0.0000	1.0000	68.71
74.5	227,930	1,908	0.0084	0.9916	68.71
75.5	242,736		0.0000	1.0000	68.14
76.5	247,029	76	0.0003	0.9997	68.14
77.5	243,861	691	0.0028	0.9972	68.11
78.5	240,988	236	0.0010	0.9990	67.92

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	212,175		0.0000	1.0000	67.86
80.5	205,869		0.0000	1.0000	67.86
81.5	209,477	51	0.0002	0.9998	67.86
82.5	179,001		0.0000	1.0000	67.84
83.5	202,156		0.0000	1.0000	67.84
84.5	170,074	2,672	0.0157	0.9843	67.84
85.5	186,709	2,592	0.0139	0.9861	66.77
86.5	191,535	243	0.0013	0.9987	65.85
87.5	207,256	2,380	0.0115	0.9885	65.76
88.5	203,038	76	0.0004	0.9996	65.01
89.5	217,021	1,821	0.0084	0.9916	64.98
90.5	212,051		0.0000	1.0000	64.44
91.5	358,881	388	0.0011	0.9989	64.44
92.5	363,717	9	0.0000	1.0000	64.37
93.5	368,597	158	0.0004	0.9996	64.37
94.5	357,141	1,395	0.0039	0.9961	64.34
95.5	451,235	306	0.0007	0.9993	64.09
96.5	464,031	1,528	0.0033	0.9967	64.04
97.5	437,234	10	0.0000	1.0000	63.83
98.5	523,418		0.0000	1.0000	63.83
99.5	643,967		0.0000	1.0000	63.83
100.5	598,383		0.0000	1.0000	63.83
101.5	495,122	6	0.0000	1.0000	63.83
102.5	492,528	114	0.0002	0.9998	63.83
103.5	493,131	9	0.0000	1.0000	63.82
104.5	385,754		0.0000	1.0000	63.82
105.5	245,829	44	0.0002	0.9998	63.82
106.5	231,500	1,229	0.0053	0.9947	63.80
107.5	199,241	396	0.0020	0.9980	63.46
108.5	203,398	2	0.0000	1.0000	63.34
109.5	118,664	627	0.0053	0.9947	63.34
110.5	46,625	1,754	0.0376	0.9624	63.00
111.5	127,146	8	0.0001	0.9999	60.63
112.5	114,852	5,823	0.0507	0.9493	60.63
113.5	88,240	800	0.0091	0.9909	57.56
114.5	79,576	1,096	0.0138	0.9862	57.03
115.5	70,034		0.0000	1.0000	56.25
116.5					56.25

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,416,652		0.0000	1.0000	100.00
0.5	6,921,279		0.0000	1.0000	100.00
1.5	10,190,059	1,204	0.0001	0.9999	100.00
2.5	9,353,776	1,306	0.0001	0.9999	99.99
3.5	10,413,060		0.0000	1.0000	99.97
4.5	8,588,323		0.0000	1.0000	99.97
5.5	9,065,592		0.0000	1.0000	99.97
6.5	6,993,597		0.0000	1.0000	99.97
7.5	6,769,091		0.0000	1.0000	99.97
8.5	6,198,128	35	0.0000	1.0000	99.97
9.5	4,235,865	1,971	0.0003	0.9995	99.97
10.5	3,931,676		0.0000	1.0000	99.93
11.5	4,912,932		0.0000	1.0000	99.93
12.5	5,118,856		0.0000	1.0000	99.93
13.5	5,163,177		0.0000	1.0000	99.93
14.5	5,705,527		0.0000	1.0000	99.93
15.5	5,289,582	3,633	0.0007	0.9993	99.93
16.5	5,595,025	323	0.0001	0.9999	99.86
17.5	5,626,554		0.0000	1.0000	99.85
18.5	5,930,104	92	0.0000	1.0000	99.85
19.5	5,275,298		0.0000	1.0000	99.85
20.5	10,746,474	22,852	0.0021	0.9979	99.85
21.5	11,888,291		0.0000	1.0000	99.64
22.5	11,750,274	705	0.0001	0.9999	99.64
23.5	11,033,501		0.0000	1.0000	99.63
24.5	11,650,460	3,660	0.0003	0.9997	99.63
25.5	11,062,567		0.0000	1.0000	99.60
26.5	9,989,548		0.0000	1.0000	99.60
27.5	10,300,600		0.0000	1.0000	99.60
28.5	4,723,268		0.0000	1.0000	99.60
29.5	3,308,014	76	0.0000	1.0000	99.60
30.5	3,123,796		0.0000	1.0000	99.60
31.5	2,966,646	2,809	0.0009	0.9991	99.60
32.5	2,393,445		0.0000	1.0000	99.51
33.5	2,065,397	56	0.0000	1.0000	99.51
34.5	1,796,510	904	0.0005	0.9995	99.50
35.5	1,939,969	691	0.0004	0.9996	99.45
36.5	1,564,008		0.0000	1.0000	99.42
37.5	1,365,742		0.0000	1.0000	99.42
38.5	1,411,694		0.0000	1.0000	99.42

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,394,685		0.0000	1.0000	99.42
40.5	871,645		0.0000	1.0000	99.42
41.5	1,212,780		0.0000	1.0000	99.42
42.5	1,089,480	219,557	0.2015	0.7985	99.42
43.5	890,088	54,308	0.0610	0.9390	79.38
44.5	726,132		0.0000	1.0000	74.54
45.5	777,420		0.0000	1.0000	74.54
46.5	390,944		0.0000	1.0000	74.54
47.5	361,559	1,963	0.0054	0.9946	74.54
48.5	328,731	82	0.0002	0.9998	74.13
49.5	280,512		0.0000	1.0000	74.12
50.5	215,399	12,240	0.0568	0.9432	74.12
51.5	214,652		0.0000	1.0000	69.90
52.5	198,113		0.0000	1.0000	69.90
53.5	177,513		0.0000	1.0000	69.90
54.5	148,441		0.0000	1.0000	69.90
55.5	102,019		0.0000	1.0000	69.90
56.5	94,415		0.0000	1.0000	69.90
57.5	68,880	147	0.0021	0.9979	69.90
58.5	100,769	3,300	0.0327	0.9673	69.75
59.5	93,902	1,366	0.0143	0.9855	67.47
60.5	89,727	43	0.0003	0.9995	66.49
61.5	98,904	201	0.0020	0.9980	66.46
62.5	103,755	1,477	0.0142	0.9858	66.32
63.5	74,303		0.0000	1.0000	65.38
64.5	157,330	57	0.0004	0.9996	65.38
65.5	164,638	471	0.0029	0.9971	65.35
66.5	159,714	533	0.0033	0.9967	65.17
67.5	159,681	363	0.0023	0.9977	64.95
68.5	158,604	1,299	0.0082	0.9918	64.80
69.5	156,704	339	0.0022	0.9978	64.27
70.5	141,404	1,052	0.0074	0.9926	64.13
71.5	141,861	1,119	0.0079	0.9921	63.65
72.5	99,764	588	0.0059	0.9941	63.15
73.5	84,704		0.0000	1.0000	62.78
74.5	120,118	412	0.0034	0.9966	62.78
75.5	130,720		0.0000	1.0000	62.56
76.5	146,421	76	0.0005	0.9995	62.56
77.5	149,101	691	0.0046	0.9954	62.53
78.5	149,342	236	0.0016	0.9984	62.24

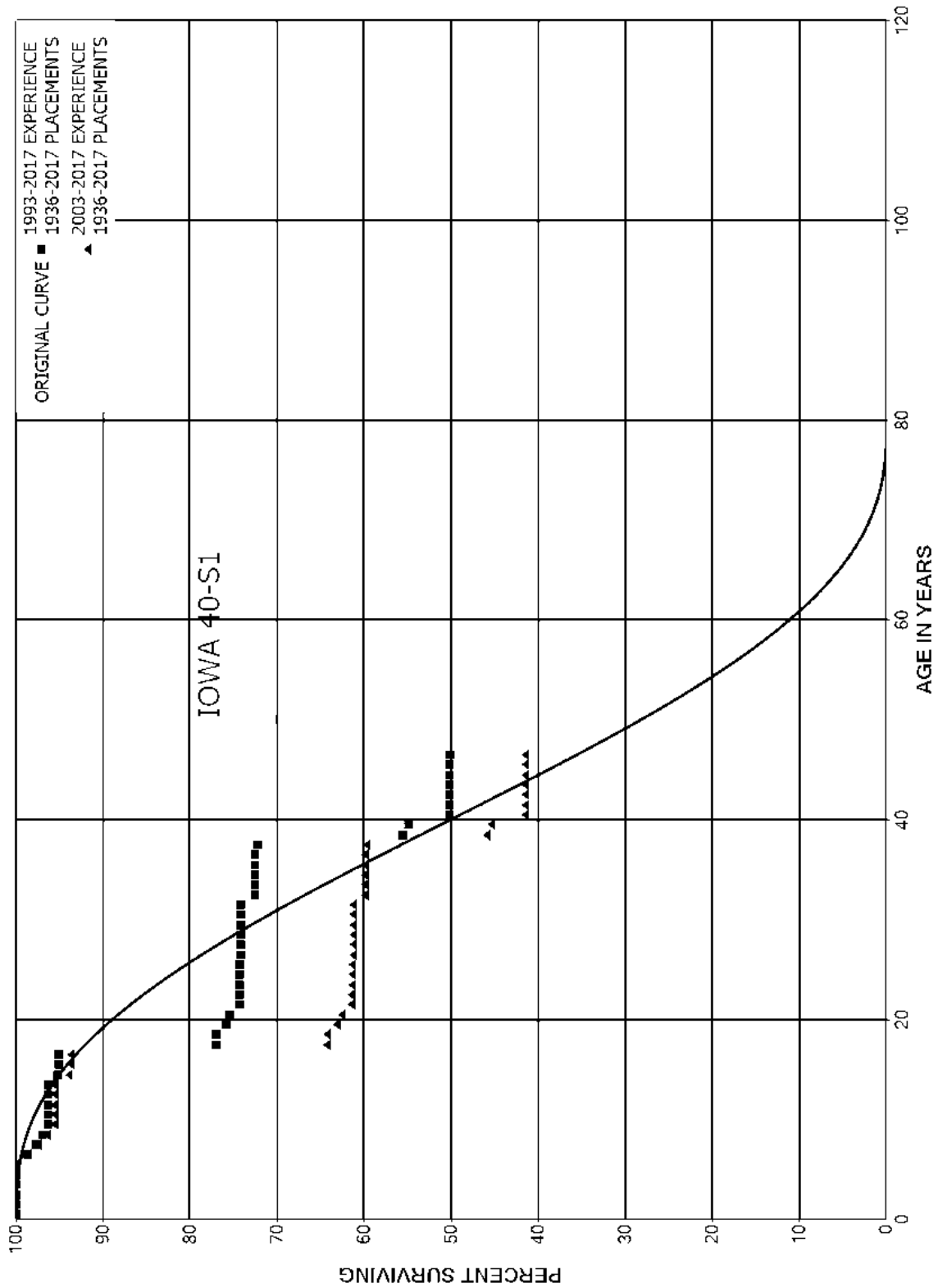
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	111,080		0.0000	1.0000	62.14
80.5	109,225		0.0000	1.0000	62.14
81.5	108,470	51	0.0005	0.9995	62.14
82.5	72,110		0.0000	1.0000	62.12
83.5	104,636		0.0000	1.0000	62.12
84.5	86,722	2,672	0.0308	0.9692	62.12
85.5	118,123	2,592	0.0219	0.9781	60.20
86.5	121,384	243	0.0020	0.9980	58.88
87.5	118,609	2,380	0.0201	0.9799	58.76
88.5	93,592	76	0.0008	0.9992	57.58
89.5	103,700	1,821	0.0176	0.9824	57.54
90.5	84,079		0.0000	1.0000	56.53
91.5	84,824		0.0000	1.0000	56.53
92.5	82,163	9	0.0001	0.9999	56.53
93.5	62,659	158	0.0025	0.9975	56.52
94.5	59,578	1,395	0.0234	0.9766	56.38
95.5	111,650	306	0.0027	0.9973	55.06
96.5	112,713	1,528	0.0136	0.9864	54.91
97.5	197,625	10	0.0001	0.9999	54.16
98.5	218,887		0.0000	1.0000	54.16
99.5	191,218		0.0000	1.0000	54.16
100.5	288,354		0.0000	1.0000	54.16
101.5	495,122	6	0.0000	1.0000	54.16
102.5	492,528	114	0.0002	0.9998	54.16
103.5	493,131	9	0.0000	1.0000	54.15
104.5	385,754		0.0000	1.0000	54.14
105.5	245,829	44	0.0002	0.9998	54.14
106.5	231,500	1,229	0.0053	0.9947	54.13
107.5	199,241	396	0.0020	0.9980	53.85
108.5	203,398	2	0.0000	1.0000	53.74
109.5	118,664	627	0.0053	0.9947	53.74
110.5	46,625	1,754	0.0376	0.9624	53.46
111.5	127,146	8	0.0001	0.9999	51.45
112.5	114,852	5,823	0.0507	0.9493	51.44
113.5	88,240	800	0.0091	0.9909	48.83
114.5	79,576	1,096	0.0138	0.9862	48.39
115.5	70,034		0.0000	1.0000	47.72
116.5					47.72

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,001,071		0.0000	1.0000	100.00
0.5	13,844,994		0.0000	1.0000	100.00
1.5	10,382,929		0.0000	1.0000	100.00
2.5	4,922,690		0.0000	1.0000	100.00
3.5	6,292,616		0.0000	1.0000	100.00
4.5	8,397,897		0.0000	1.0000	100.00
5.5	8,489,475	107,171	0.0126	0.9874	100.00
6.5	7,989,401	79,956	0.0100	0.9900	98.74
7.5	8,093,203	70,765	0.0087	0.9913	97.75
8.5	4,498,812	26,053	0.0058	0.9942	96.89
9.5	2,332,420		0.0000	1.0000	96.33
10.5	2,353,263		0.0000	1.0000	96.33
11.5	2,229,699		0.0000	1.0000	96.33
12.5	2,168,508		0.0000	1.0000	96.33
13.5	2,238,873	27,825	0.0124	0.9876	96.33
14.5	2,200,728	2,511	0.0011	0.9989	95.14
15.5	2,209,503		0.0000	1.0000	95.03
16.5	1,809,621	344,204	0.1902	0.8098	95.03
17.5	1,564,155		0.0000	1.0000	76.95
18.5	1,512,023	21,625	0.0143	0.9857	76.95
19.5	1,332,816	8,478	0.0064	0.9936	75.85
20.5	1,318,723	19,130	0.0145	0.9855	75.37
21.5	1,635,017		0.0000	1.0000	74.28
22.5	1,464,837	466	0.0003	0.9997	74.28
23.5	1,394,690		0.0000	1.0000	74.25
24.5	1,379,996		0.0000	1.0000	74.25
25.5	1,022,240	824	0.0008	0.9992	74.25
26.5	818,507		0.0000	1.0000	74.19
27.5	912,211		0.0000	1.0000	74.19
28.5	906,724		0.0000	1.0000	74.19
29.5	914,873		0.0000	1.0000	74.19
30.5	857,374		0.0000	1.0000	74.19
31.5	723,101	16,612	0.0230	0.9770	74.19
32.5	380,140		0.0000	1.0000	72.49
33.5	492,556		0.0000	1.0000	72.49
34.5	487,850		0.0000	1.0000	72.49
35.5	521,045		0.0000	1.0000	72.49
36.5	518,548	1,935	0.0037	0.9963	72.49
37.5	509,202	117,468	0.2307	0.7693	72.22
38.5	385,537	4,802	0.0125	0.9875	55.56

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	193,119	16,572	0.0858	0.9142	54.87
40.5	4,396		0.0000	1.0000	50.16
41.5	177,782		0.0000	1.0000	50.16
42.5	177,782		0.0000	1.0000	50.16
43.5	177,782		0.0000	1.0000	50.16
44.5	177,782		0.0000	1.0000	50.16
45.5	177,782	216	0.0013	0.9987	50.16
46.5	545		0.0000	1.0000	50.09
47.5	545		0.0000	1.0000	50.09
48.5	1,114		0.0000	1.0000	50.09
49.5	1,114		0.0000	1.0000	50.09
50.5	1,625		0.0000	1.0000	50.09
51.5	1,458		0.0000	1.0000	50.09
52.5	1,196		0.0000	1.0000	50.09
53.5	1,400	132	0.0943	0.9057	50.09
54.5	8,644	29	0.0034	0.9966	45.37
55.5	8,615		0.0000	1.0000	45.22
56.5	9,225		0.0000	1.0000	45.22
57.5	9,225		0.0000	1.0000	45.22
58.5	9,125		0.0000	1.0000	45.22
59.5	9,125		0.0000	1.0000	45.22
60.5	9,125		0.0000	1.0000	45.22
61.5	9,125		0.0000	1.0000	45.22
62.5	9,125		0.0000	1.0000	45.22
63.5	9,125		0.0000	1.0000	45.22
64.5	9,114		0.0000	1.0000	45.22
65.5	9,103	65	0.0072	0.9928	45.22
66.5	8,764		0.0000	1.0000	44.90
67.5	8,480		0.0000	1.0000	44.90
68.5	8,509	65	0.0076	0.9924	44.90
69.5	8,188		0.0000	1.0000	44.55
70.5	8,444		0.0000	1.0000	44.55
71.5	8,433		0.0000	1.0000	44.55
72.5	4,792		0.0000	1.0000	44.55
73.5	866		0.0000	1.0000	44.55
74.5	4,202	470	0.1118	0.8882	44.55
75.5	3,171		0.0000	1.0000	39.57
76.5	3,477		0.0000	1.0000	39.57
77.5	3,477		0.0000	1.0000	39.57
78.5	3,477		0.0000	1.0000	39.57

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	305		0.0000	1.0000	39.57
80.5	305		0.0000	1.0000	39.57
81.5					39.57

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 2003-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,198,705		0.0000	1.0000	100.00
0.5	12,444,786		0.0000	1.0000	100.00
1.5	8,982,722		0.0000	1.0000	100.00
2.5	3,259,343		0.0000	1.0000	100.00
3.5	4,649,766		0.0000	1.0000	100.00
4.5	6,858,283		0.0000	1.0000	100.00
5.5	6,994,710	107,171	0.0153	0.9847	100.00
6.5	6,576,560	79,956	0.0122	0.9878	98.47
7.5	6,618,493	70,765	0.0107	0.9893	97.27
8.5	3,171,089	26,053	0.0082	0.9918	96.23
9.5	1,004,697		0.0000	1.0000	95.44
10.5	1,498,896		0.0000	1.0000	95.44
11.5	1,426,218		0.0000	1.0000	95.44
12.5	1,689,523		0.0000	1.0000	95.44
13.5	1,514,245	27,825	0.0184	0.9816	95.44
14.5	1,464,409	2,511	0.0017	0.9983	93.69
15.5	1,254,180		0.0000	1.0000	93.53
16.5	1,091,346	344,204	0.3154	0.6846	93.53
17.5	1,296,061		0.0000	1.0000	64.03
18.5	1,240,058	21,625	0.0174	0.9826	64.03
19.5	1,042,188	8,478	0.0081	0.9919	62.91
20.5	1,023,229	19,130	0.0187	0.9813	62.40
21.5	847,160		0.0000	1.0000	61.23
22.5	802,763	466	0.0006	0.9994	61.23
23.5	982,322		0.0000	1.0000	61.20
24.5	968,734		0.0000	1.0000	61.20
25.5	612,290	824	0.0013	0.9987	61.20
26.5	413,775		0.0000	1.0000	61.12
27.5	502,193		0.0000	1.0000	61.12
28.5	503,135		0.0000	1.0000	61.12
29.5	513,358		0.0000	1.0000	61.12
30.5	517,320		0.0000	1.0000	61.12
31.5	722,885	16,612	0.0230	0.9770	61.12
32.5	379,924		0.0000	1.0000	59.71
33.5	491,876		0.0000	1.0000	59.71
34.5	487,111		0.0000	1.0000	59.71
35.5	520,306		0.0000	1.0000	59.71
36.5	517,809	1,935	0.0037	0.9963	59.71
37.5	508,463	117,468	0.2310	0.7690	59.49
38.5	385,013	4,802	0.0125	0.9875	45.74

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	192,595	16,572	0.0860	0.9140	45.17
40.5	3,873		0.0000	1.0000	41.29
41.5	177,259		0.0000	1.0000	41.29
42.5	177,259		0.0000	1.0000	41.29
43.5	177,724		0.0000	1.0000	41.29
44.5	177,782		0.0000	1.0000	41.29
45.5	177,782	216	0.0013	0.9987	41.29
46.5	523		0.0000	1.0000	41.24
47.5	523		0.0000	1.0000	41.24
48.5	523		0.0000	1.0000	41.24
49.5	523		0.0000	1.0000	41.24
50.5	523		0.0000	1.0000	41.24
51.5	291		0.0000	1.0000	41.24
52.5	29		0.0000	1.0000	41.24
53.5	232	132	0.5675	0.4325	41.24
54.5	130	29	0.2251	0.7749	17.83
55.5	101		0.0000	1.0000	13.82
56.5	123		0.0000	1.0000	13.82
57.5	123		0.0000	1.0000	13.82
58.5	590		0.0000	1.0000	13.82
59.5	590		0.0000	1.0000	13.82
60.5	1,102		0.0000	1.0000	13.82
61.5	1,167		0.0000	1.0000	13.82
62.5	1,167		0.0000	1.0000	13.82
63.5	1,167		0.0000	1.0000	13.82
64.5	8,503		0.0000	1.0000	13.82
65.5	8,492	65	0.0077	0.9923	13.82
66.5	8,764		0.0000	1.0000	13.71
67.5	8,480		0.0000	1.0000	13.71
68.5	8,509	65	0.0076	0.9924	13.71
69.5	8,188		0.0000	1.0000	13.61
70.5	8,444		0.0000	1.0000	13.61
71.5	8,433		0.0000	1.0000	13.61
72.5	4,792		0.0000	1.0000	13.61
73.5	866		0.0000	1.0000	13.61
74.5	4,202	470	0.1118	0.8882	13.61
75.5	3,171		0.0000	1.0000	12.09
76.5	3,477		0.0000	1.0000	12.09
77.5	3,477		0.0000	1.0000	12.09
78.5	3,477		0.0000	1.0000	12.09

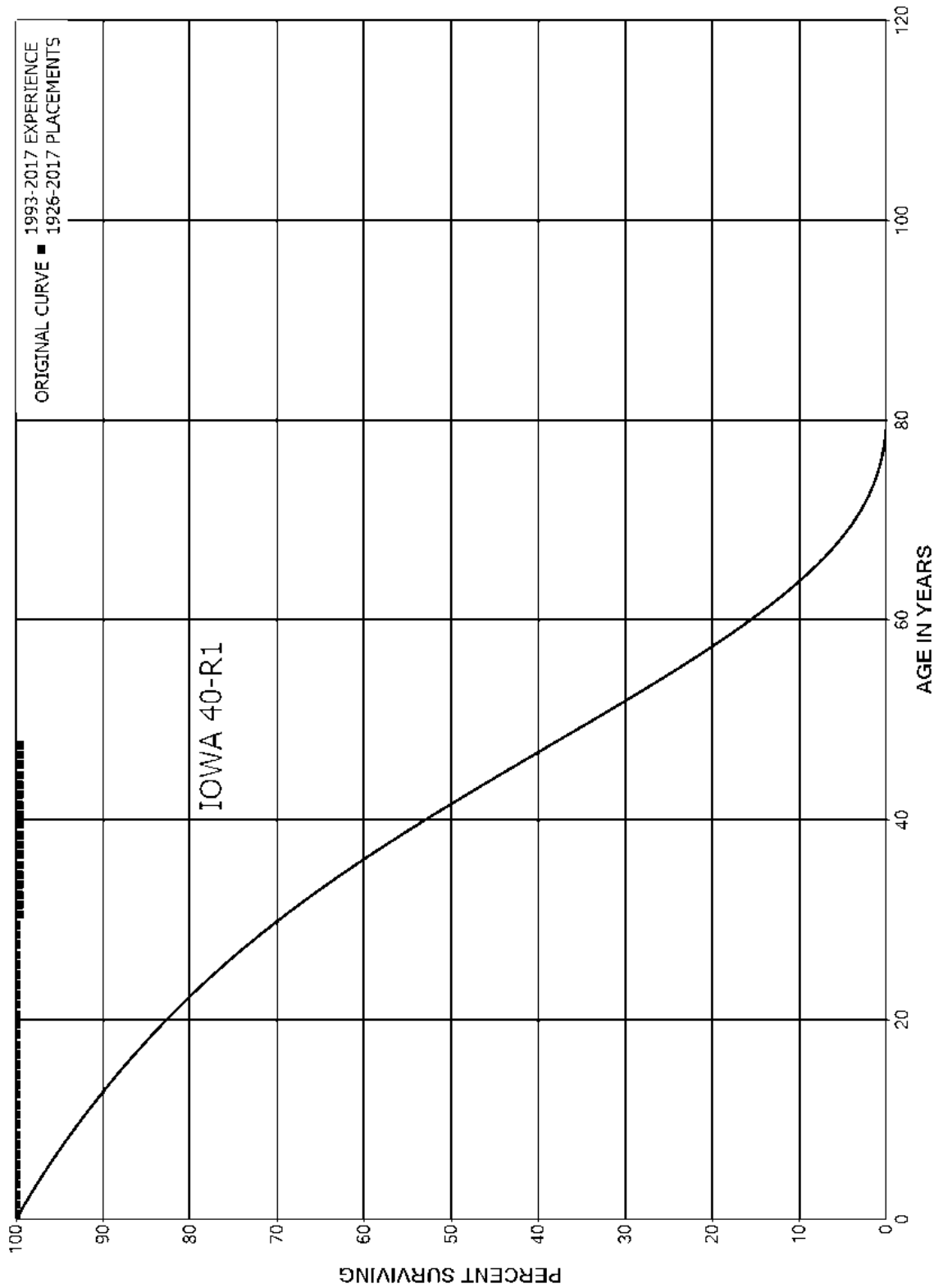
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	305		0.0000	1.0000	12.09
80.5	305		0.0000	1.0000	12.09
81.5					12.09

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,138,266		0.0000	1.0000	100.00
0.5	2,008,322		0.0000	1.0000	100.00
1.5	1,431,085		0.0000	1.0000	100.00
2.5	848,902		0.0000	1.0000	100.00
3.5	1,566,307		0.0000	1.0000	100.00
4.5	1,552,466		0.0000	1.0000	100.00
5.5	1,541,036		0.0000	1.0000	100.00
6.5	1,349,070	254	0.0002	0.9998	100.00
7.5	1,270,606		0.0000	1.0000	99.98
8.5	374,811		0.0000	1.0000	99.98
9.5	325,635		0.0000	1.0000	99.98
10.5	281,815		0.0000	1.0000	99.98
11.5	377,153		0.0000	1.0000	99.98
12.5	364,754		0.0000	1.0000	99.98
13.5	358,067		0.0000	1.0000	99.98
14.5	352,461		0.0000	1.0000	99.98
15.5	357,859		0.0000	1.0000	99.98
16.5	348,300		0.0000	1.0000	99.98
17.5	349,088		0.0000	1.0000	99.98
18.5	337,477		0.0000	1.0000	99.98
19.5	231,788		0.0000	1.0000	99.98
20.5	166,210		0.0000	1.0000	99.98
21.5	305,082		0.0000	1.0000	99.98
22.5	289,478		0.0000	1.0000	99.98
23.5	298,318		0.0000	1.0000	99.98
24.5	298,448		0.0000	1.0000	99.98
25.5	294,605		0.0000	1.0000	99.98
26.5	144,746		0.0000	1.0000	99.98
27.5	155,653		0.0000	1.0000	99.98
28.5	145,968		0.0000	1.0000	99.98
29.5	146,109	547	0.0037	0.9963	99.98
30.5	142,136		0.0000	1.0000	99.61
31.5	147,368		0.0000	1.0000	99.61
32.5	125,186		0.0000	1.0000	99.61
33.5	127,918		0.0000	1.0000	99.61
34.5	120,553		0.0000	1.0000	99.61
35.5	118,470		0.0000	1.0000	99.61
36.5	114,310		0.0000	1.0000	99.61
37.5	114,329		0.0000	1.0000	99.61
38.5	34,126		0.0000	1.0000	99.61

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,771		0.0000	1.0000	99.61
40.5	29,441		0.0000	1.0000	99.61
41.5	24,229		0.0000	1.0000	99.61
42.5	17,836		0.0000	1.0000	99.61
43.5	23,393		0.0000	1.0000	99.61
44.5	22,916		0.0000	1.0000	99.61
45.5	19,586		0.0000	1.0000	99.61
46.5	16,584		0.0000	1.0000	99.61
47.5	16,564		0.0000	1.0000	99.61
48.5	9,195		0.0000	1.0000	99.61
49.5	8,408		0.0000	1.0000	99.61
50.5	9,431		0.0000	1.0000	99.61
51.5	7,300		0.0000	1.0000	99.61
52.5	6,803		0.0000	1.0000	99.61
53.5	6,793		0.0000	1.0000	99.61
54.5	5,576		0.0000	1.0000	99.61
55.5	4,397		0.0000	1.0000	99.61
56.5	5,892		0.0000	1.0000	99.61
57.5	4,486		0.0000	1.0000	99.61
58.5	5,382		0.0000	1.0000	99.61
59.5	5,381		0.0000	1.0000	99.61
60.5	5,276		0.0000	1.0000	99.61
61.5	4,959		0.0000	1.0000	99.61
62.5	4,639		0.0000	1.0000	99.61
63.5	4,615		0.0000	1.0000	99.61
64.5	4,030		0.0000	1.0000	99.61
65.5	3,663		0.0000	1.0000	99.61
66.5	4,275		0.0000	1.0000	99.61
67.5	3,928		0.0000	1.0000	99.61
68.5	3,496		0.0000	1.0000	99.61
69.5	3,269		0.0000	1.0000	99.61
70.5	3,561		0.0000	1.0000	99.61
71.5	3,447		0.0000	1.0000	99.61
72.5	3,229		0.0000	1.0000	99.61
73.5	3,100		0.0000	1.0000	99.61
74.5	2,570		0.0000	1.0000	99.61
75.5	1,789		0.0000	1.0000	99.61
76.5	1,819		0.0000	1.0000	99.61
77.5	1,357		0.0000	1.0000	99.61
78.5	1,704		0.0000	1.0000	99.61

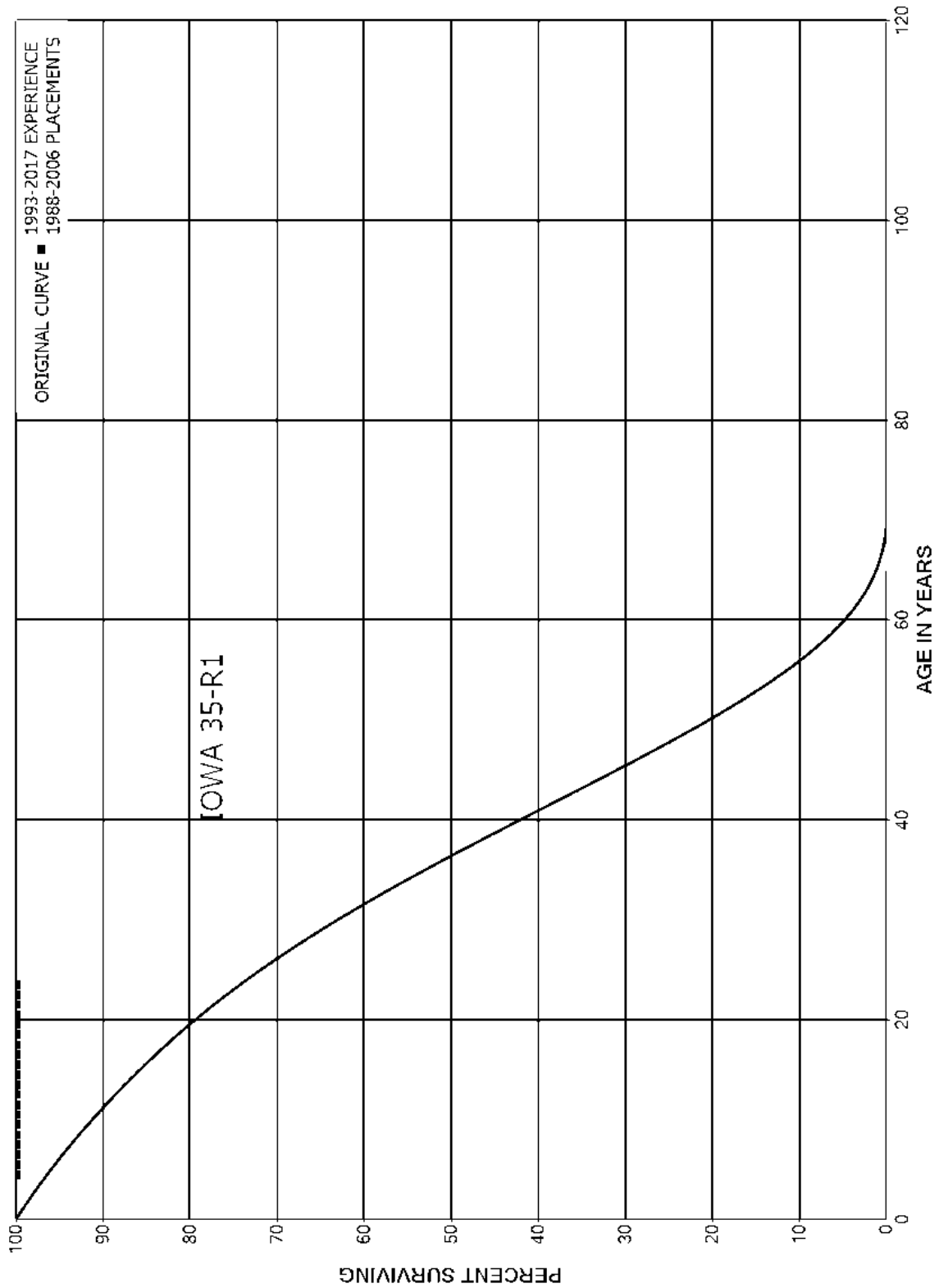
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,551		0.0000	1.0000	99.61
80.5	1,360		0.0000	1.0000	99.61
81.5	918		0.0000	1.0000	99.61
82.5	918		0.0000	1.0000	99.61
83.5	456		0.0000	1.0000	99.61
84.5	253		0.0000	1.0000	99.61
85.5	50		0.0000	1.0000	99.61
86.5	203		0.0000	1.0000	99.61
87.5	203		0.0000	1.0000	99.61
88.5	203		0.0000	1.0000	99.61
89.5	203		0.0000	1.0000	99.61
90.5	203		0.0000	1.0000	99.61
91.5					99.61

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 337.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



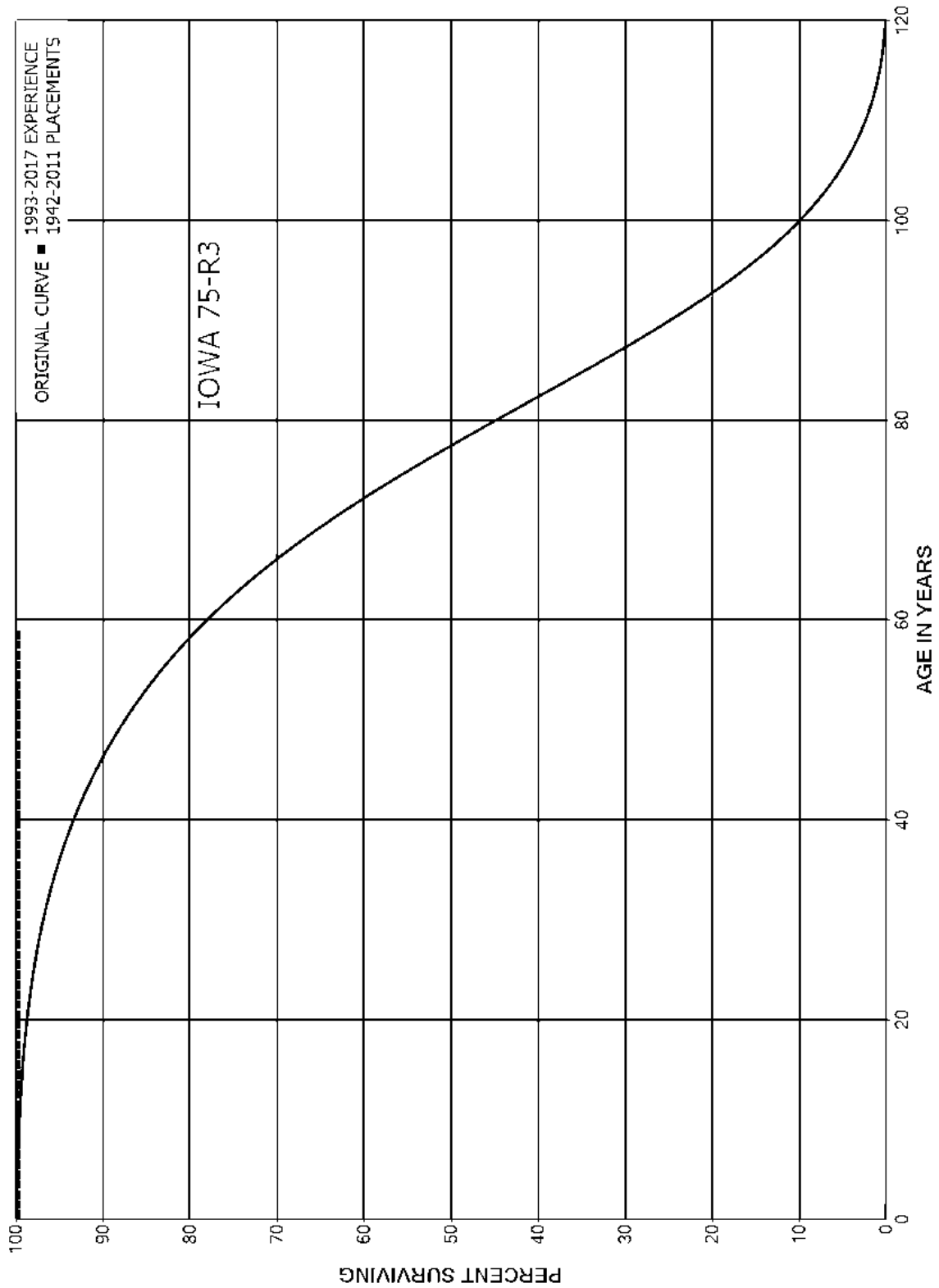
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 337.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2006			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	6,132		0.0000	1.0000	100.00
5.5	6,132		0.0000	1.0000	100.00
6.5	5,832		0.0000	1.0000	100.00
7.5	6,132		0.0000	1.0000	100.00
8.5	6,132		0.0000	1.0000	100.00
9.5	6,132		0.0000	1.0000	100.00
10.5	6,132		0.0000	1.0000	100.00
11.5	6,132		0.0000	1.0000	100.00
12.5	6,132		0.0000	1.0000	100.00
13.5	6,132		0.0000	1.0000	100.00
14.5	6,132		0.0000	1.0000	100.00
15.5	6,132		0.0000	1.0000	100.00
16.5	6,132		0.0000	1.0000	100.00
17.5	6,132		0.0000	1.0000	100.00
18.5	6,132		0.0000	1.0000	100.00
19.5	6,132		0.0000	1.0000	100.00
20.5	6,132		0.0000	1.0000	100.00
21.5	6,132		0.0000	1.0000	100.00
22.5	3,066		0.0000	1.0000	100.00
23.5					100.00
24.5	3,066		0.0000		
25.5	3,066		0.0000		
26.5	3,066		0.0000		
27.5	3,066		0.0000		
28.5	3,066		0.0000		
29.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 365.20 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 365.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,471		0.0000	1.0000	100.00
0.5	24,888		0.0000	1.0000	100.00
1.5	37,870		0.0000	1.0000	100.00
2.5	89,217		0.0000	1.0000	100.00
3.5	99,783		0.0000	1.0000	100.00
4.5	106,458		0.0000	1.0000	100.00
5.5	112,328		0.0000	1.0000	100.00
6.5	111,941		0.0000	1.0000	100.00
7.5	120,576		0.0000	1.0000	100.00
8.5	132,074		0.0000	1.0000	100.00
9.5	147,119		0.0000	1.0000	100.00
10.5	207,415		0.0000	1.0000	100.00
11.5	175,294		0.0000	1.0000	100.00
12.5	188,730		0.0000	1.0000	100.00
13.5	195,123		0.0000	1.0000	100.00
14.5	290,984		0.0000	1.0000	100.00
15.5	291,249		0.0000	1.0000	100.00
16.5	298,243		0.0000	1.0000	100.00
17.5	307,065		0.0000	1.0000	100.00
18.5	306,417		0.0000	1.0000	100.00
19.5	288,810		0.0000	1.0000	100.00
20.5	305,950		0.0000	1.0000	100.00
21.5	320,524		0.0000	1.0000	100.00
22.5	391,320		0.0000	1.0000	100.00
23.5	311,353		0.0000	1.0000	100.00
24.5	329,152		0.0000	1.0000	100.00
25.5	323,525		0.0000	1.0000	100.00
26.5	316,827		0.0000	1.0000	100.00
27.5	275,640		0.0000	1.0000	100.00
28.5	312,657		0.0000	1.0000	100.00
29.5	322,179		0.0000	1.0000	100.00
30.5	293,055		0.0000	1.0000	100.00
31.5	293,550		0.0000	1.0000	100.00
32.5	305,010		0.0000	1.0000	100.00
33.5	272,931		0.0000	1.0000	100.00
34.5	254,898		0.0000	1.0000	100.00
35.5	219,844		0.0000	1.0000	100.00
36.5	254,501		0.0000	1.0000	100.00
37.5	205,183		0.0000	1.0000	100.00
38.5	197,911		0.0000	1.0000	100.00

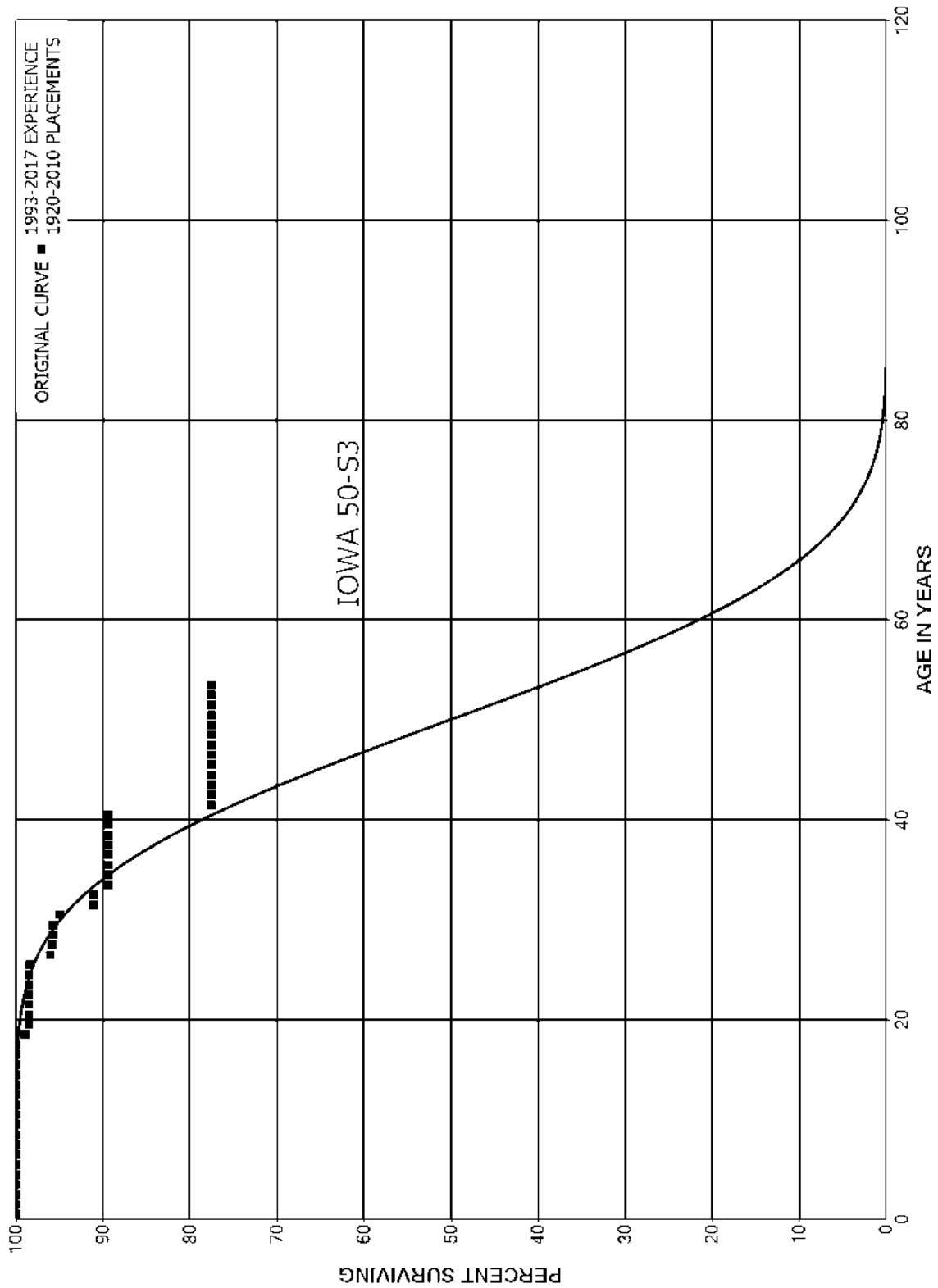
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 365.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-2011			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	119,504		0.0000	1.0000	100.00
40.5	117,870		0.0000	1.0000	100.00
41.5	112,891		0.0000	1.0000	100.00
42.5	107,640		0.0000	1.0000	100.00
43.5	107,640		0.0000	1.0000	100.00
44.5	105,809		0.0000	1.0000	100.00
45.5	97,892		0.0000	1.0000	100.00
46.5	77,707		0.0000	1.0000	100.00
47.5	77,707		0.0000	1.0000	100.00
48.5	69,743		0.0000	1.0000	100.00
49.5	39,843		0.0000	1.0000	100.00
50.5	65,811		0.0000	1.0000	100.00
51.5	67,502		0.0000	1.0000	100.00
52.5	87,123		0.0000	1.0000	100.00
53.5	59,231		0.0000	1.0000	100.00
54.5	115,888		0.0000	1.0000	100.00
55.5	114,068		0.0000	1.0000	100.00
56.5	92,113		0.0000	1.0000	100.00
57.5	83,319		0.0000	1.0000	100.00
58.5	859		0.0000	1.0000	100.00
59.5	549		0.0000	1.0000	100.00
60.5	549		0.0000	1.0000	100.00
61.5	549		0.0000	1.0000	100.00
62.5	549		0.0000	1.0000	100.00
63.5	440		0.0000	1.0000	100.00
64.5	440		0.0000	1.0000	100.00
65.5	440		0.0000	1.0000	100.00
66.5	440		0.0000	1.0000	100.00
67.5					100.00

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	935,956		0.0000	1.0000	100.00
0.5	885,805		0.0000	1.0000	100.00
1.5	698,572		0.0000	1.0000	100.00
2.5	698,572		0.0000	1.0000	100.00
3.5	700,715		0.0000	1.0000	100.00
4.5	703,761		0.0000	1.0000	100.00
5.5	713,231		0.0000	1.0000	100.00
6.5	703,761		0.0000	1.0000	100.00
7.5	710,231		0.0000	1.0000	100.00
8.5	509,947		0.0000	1.0000	100.00
9.5	524,689		0.0000	1.0000	100.00
10.5	395,549		0.0000	1.0000	100.00
11.5	304,607		0.0000	1.0000	100.00
12.5	320,549		0.0000	1.0000	100.00
13.5	317,877		0.0000	1.0000	100.00
14.5	982,426		0.0000	1.0000	100.00
15.5	983,198		0.0000	1.0000	100.00
16.5	990,726		0.0000	1.0000	100.00
17.5	994,706	10,284	0.0103	0.9897	100.00
18.5	1,176,450	5,188	0.0044	0.9956	98.97
19.5	965,274		0.0000	1.0000	98.53
20.5	976,809		0.0000	1.0000	98.53
21.5	965,250		0.0000	1.0000	98.53
22.5	1,491,843		0.0000	1.0000	98.53
23.5	958,892		0.0000	1.0000	98.53
24.5	959,970	1,589	0.0017	0.9983	98.53
25.5	958,501	22,903	0.0239	0.9761	98.37
26.5	937,679	2,248	0.0024	0.9976	96.02
27.5	935,431	772	0.0008	0.9992	95.79
28.5	947,445		0.0000	1.0000	95.71
29.5	945,887	7,338	0.0074	0.9926	95.71
30.5	936,081	39,109	0.0418	0.9582	94.99
31.5	857,471		0.0000	1.0000	91.03
32.5	852,334	15,688	0.0184	0.9816	91.03
33.5	825,882		0.0000	1.0000	89.35
34.5	822,554		0.0000	1.0000	89.35
35.5	547,379		0.0000	1.0000	89.35
36.5	557,779		0.0000	1.0000	89.35
37.5	535,327		0.0000	1.0000	89.35
38.5	534,997		0.0000	1.0000	89.35

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,570		0.0000	1.0000	89.35
40.5	16,570	2,201	0.1328	0.8672	89.35
41.5	14,369		0.0000	1.0000	77.48
42.5	14,210		0.0000	1.0000	77.48
43.5	14,210		0.0000	1.0000	77.48
44.5	14,210		0.0000	1.0000	77.48
45.5	13,996		0.0000	1.0000	77.48
46.5	13,841		0.0000	1.0000	77.48
47.5	13,841		0.0000	1.0000	77.48
48.5	13,841		0.0000	1.0000	77.48
49.5	10,400		0.0000	1.0000	77.48
50.5	10,400		0.0000	1.0000	77.48
51.5	10,400		0.0000	1.0000	77.48
52.5	10,400		0.0000	1.0000	77.48
53.5					77.48
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	100		0.0000		
60.5	100		0.0000		
61.5	100		0.0000		
62.5	100		0.0000		
63.5	100		0.0000		
64.5	100		0.0000		
65.5	100		0.0000		
66.5	100		0.0000		
67.5	180		0.0000		
68.5	100		0.0000		
69.5	100		0.0000		
70.5	100		0.0000		
71.5	100		0.0000		
72.5	4,934		0.0000		
73.5	4,934		0.0000		
74.5	4,934		0.0000		
75.5	4,934		0.0000		
76.5	4,934		0.0000		
77.5	4,934		0.0000		
78.5	4,934		0.0000		

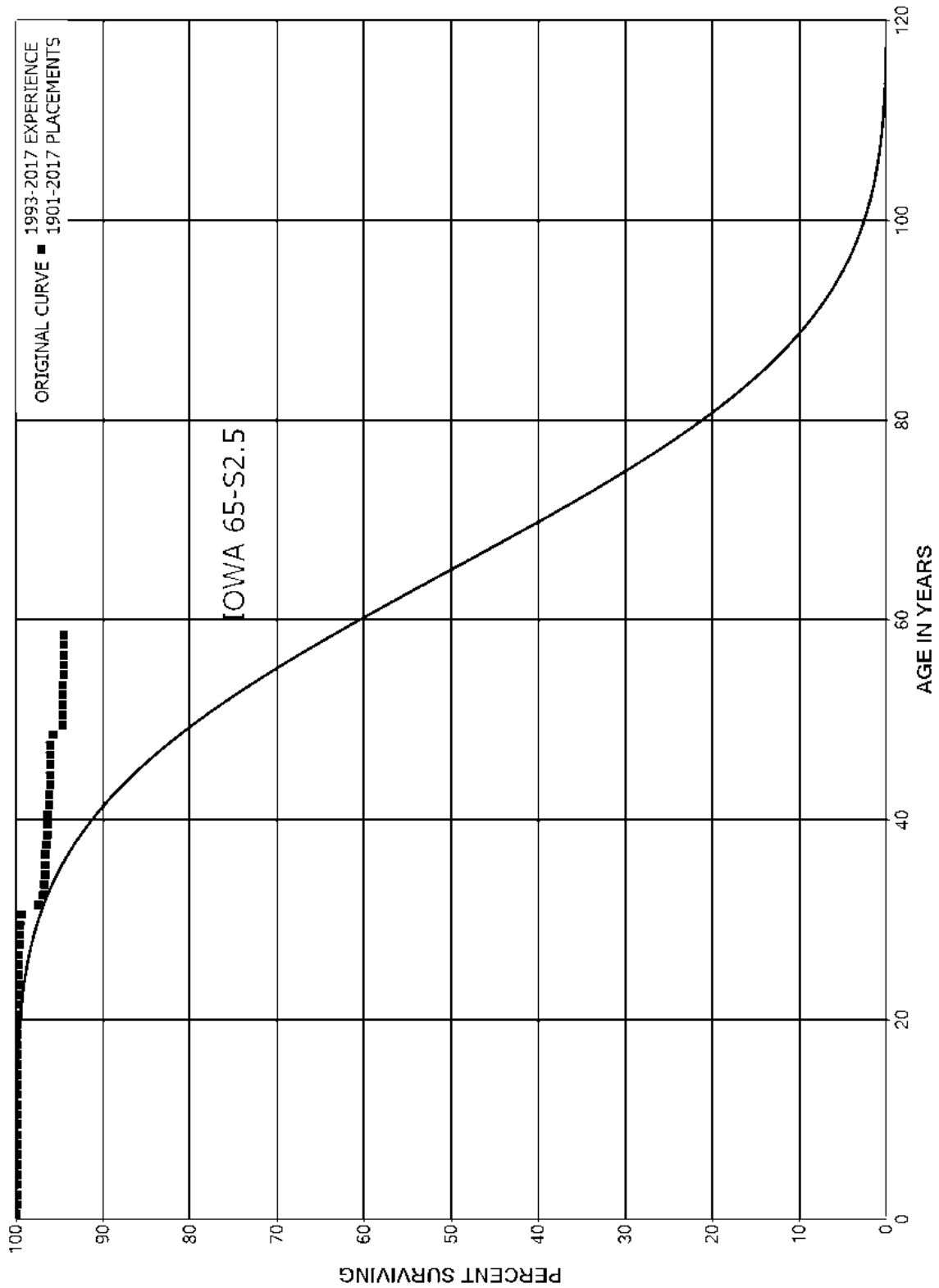
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2010			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,934	80	0.0162		
80.5	8,708		0.0000		
81.5	4,834		0.0000		
82.5	4,834		0.0000		
83.5	4,834		0.0000		
84.5	4,834		0.0000		
85.5	4,834		0.0000		
86.5	4,834		0.0000		
87.5	4,834		0.0000		
88.5	4,834		0.0000		
89.5	4,834		0.0000		
90.5	4,834		0.0000		
91.5	4,834		0.0000		
92.5	4,834	3,874	0.8014		
93.5					

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 GAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,745,183		0.0000	1.0000	100.00
0.5	8,487,982	13,154	0.0015	0.9985	100.00
1.5	9,749,316	56	0.0000	1.0000	99.85
2.5	9,887,997		0.0000	1.0000	99.84
3.5	10,188,496	625	0.0001	0.9999	99.84
4.5	10,156,144	4,753	0.0005	0.9995	99.84
5.5	10,469,912	93	0.0000	1.0000	99.79
6.5	9,728,330		0.0000	1.0000	99.79
7.5	10,764,052		0.0000	1.0000	99.79
8.5	10,699,442		0.0000	1.0000	99.79
9.5	7,865,416		0.0000	1.0000	99.79
10.5	8,122,442		0.0000	1.0000	99.79
11.5	7,588,041		0.0000	1.0000	99.79
12.5	7,823,053		0.0000	1.0000	99.79
13.5	9,387,026	590	0.0001	0.9999	99.79
14.5	10,635,534		0.0000	1.0000	99.78
15.5	10,646,969		0.0000	1.0000	99.78
16.5	10,260,124		0.0000	1.0000	99.78
17.5	10,027,343		0.0000	1.0000	99.78
18.5	10,340,929		0.0000	1.0000	99.78
19.5	9,597,300	4,122	0.0004	0.9996	99.78
20.5	8,880,497	113	0.0000	1.0000	99.74
21.5	9,931,955		0.0000	1.0000	99.74
22.5	12,823,698		0.0000	1.0000	99.74
23.5	12,810,879		0.0000	1.0000	99.74
24.5	12,334,811	1,856	0.0002	0.9998	99.74
25.5	11,874,294	5,337	0.0004	0.9996	99.73
26.5	11,074,262	10,625	0.0010	0.9990	99.68
27.5	10,717,384	365	0.0000	1.0000	99.58
28.5	10,015,402	2,396	0.0002	0.9998	99.58
29.5	9,186,524	21,953	0.0024	0.9976	99.56
30.5	9,048,784	177,470	0.0196	0.9804	99.32
31.5	7,475,439	40,822	0.0055	0.9945	97.37
32.5	6,265,654	8,413	0.0013	0.9987	96.84
33.5	6,975,378	3,253	0.0005	0.9995	96.71
34.5	7,169,811	452	0.0001	0.9999	96.66
35.5	5,795,595		0.0000	1.0000	96.66
36.5	6,185,498	7,775	0.0013	0.9987	96.66
37.5	5,965,624	8,513	0.0014	0.9986	96.54
38.5	4,902,661	27	0.0000	1.0000	96.40

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 GAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,220,177		0.0000	1.0000	96.40
40.5	1,043,019	2,313	0.0022	0.9978	96.40
41.5	1,106,619		0.0000	1.0000	96.19
42.5	1,091,148	1,841	0.0017	0.9983	96.19
43.5	1,083,560		0.0000	1.0000	96.02
44.5	1,026,435		0.0000	1.0000	96.02
45.5	1,202,587		0.0000	1.0000	96.02
46.5	1,033,732		0.0000	1.0000	96.02
47.5	1,049,976	3,619	0.0034	0.9966	96.02
48.5	1,051,870	12,394	0.0118	0.9882	95.69
49.5	767,965		0.0000	1.0000	94.56
50.5	654,608		0.0000	1.0000	94.56
51.5	621,266		0.0000	1.0000	94.56
52.5	613,519		0.0000	1.0000	94.56
53.5	14,327	10	0.0007	0.9993	94.56
54.5	1,035,441		0.0000	1.0000	94.50
55.5	1,036,744		0.0000	1.0000	94.50
56.5	1,033,774		0.0000	1.0000	94.50
57.5	1,034,597	193	0.0002	0.9998	94.50
58.5	8,631		0.0000	1.0000	94.48
59.5	8,317		0.0000	1.0000	94.48
60.5	8,017		0.0000	1.0000	94.48
61.5	12,559		0.0000	1.0000	94.48
62.5	12,249		0.0000	1.0000	94.48
63.5	13,092		0.0000	1.0000	94.48
64.5	11,876		0.0000	1.0000	94.48
65.5	12,387		0.0000	1.0000	94.48
66.5	12,752		0.0000	1.0000	94.48
67.5	10,071		0.0000	1.0000	94.48
68.5	10,071		0.0000	1.0000	94.48
69.5	29,659		0.0000	1.0000	94.48
70.5	29,659		0.0000	1.0000	94.48
71.5	29,659		0.0000	1.0000	94.48
72.5	29,659		0.0000	1.0000	94.48
73.5	28,443	27	0.0009	0.9991	94.48
74.5	27,227	1,399	0.0514	0.9486	94.39
75.5	26,506		0.0000	1.0000	89.54
76.5	24,941		0.0000	1.0000	89.54
77.5	24,399		0.0000	1.0000	89.54
78.5	25,453		0.0000	1.0000	89.54

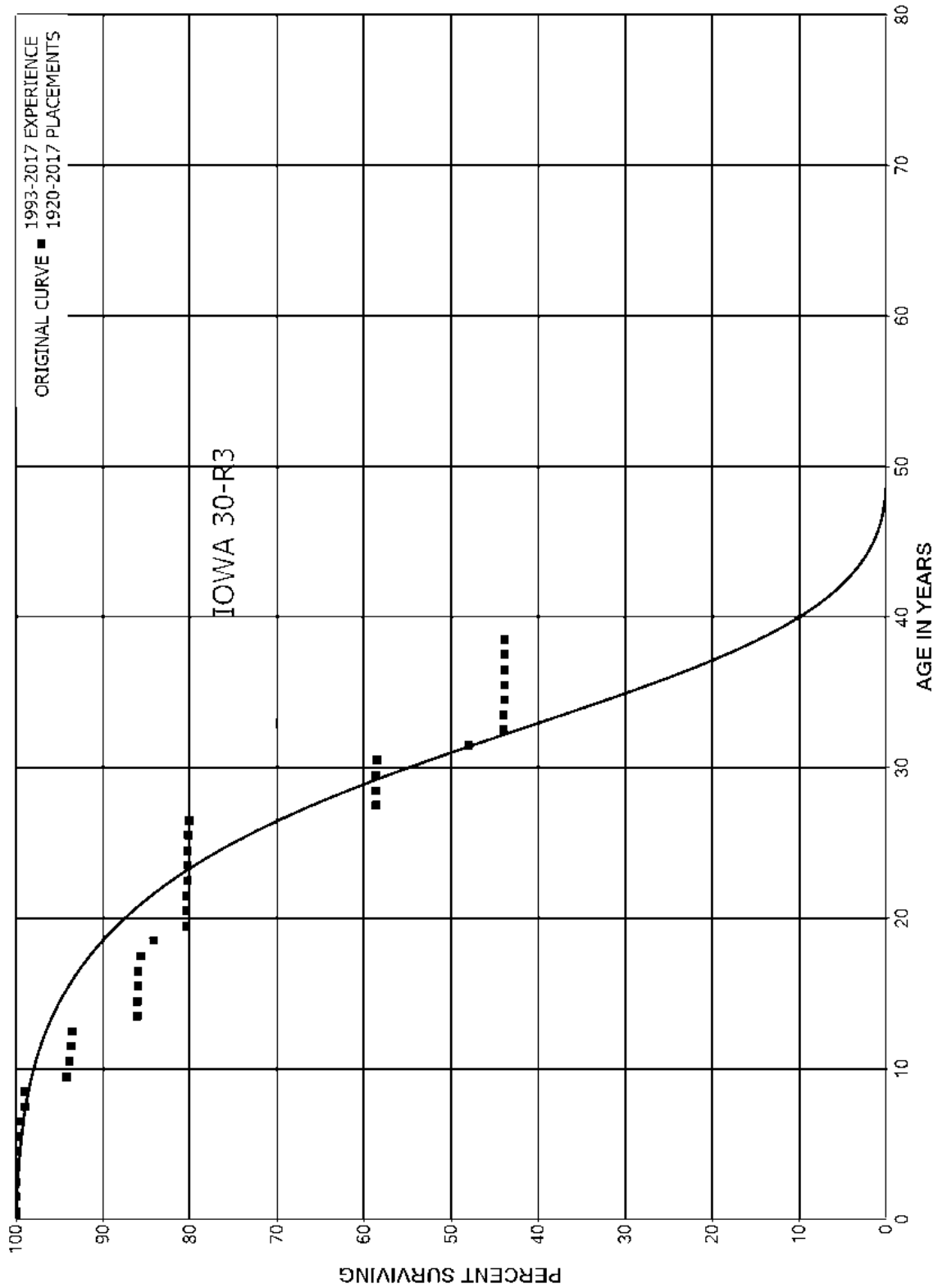
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 YAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,453		0.0000	1.0000	89.54
80.5	24,263		0.0000	1.0000	89.54
81.5	23,308		0.0000	1.0000	89.54
82.5	21,576		0.0000	1.0000	89.54
83.5	20,522		0.0000	1.0000	89.54
84.5	20,522		0.0000	1.0000	89.54
85.5	20,522		0.0000	1.0000	89.54
86.5	35		0.0000	1.0000	89.54
87.5	35		0.0000	1.0000	89.54
88.5	35		0.0000	1.0000	89.54
89.5	174		0.0000	1.0000	89.54
90.5	174		0.0000	1.0000	89.54
91.5	71,829		0.0000	1.0000	89.54
92.5	71,829		0.0000	1.0000	89.54
93.5	71,829		0.0000	1.0000	89.54
94.5	71,829		0.0000	1.0000	89.54
95.5	74,348		0.0000	1.0000	89.54
96.5	74,348		0.0000	1.0000	89.54
97.5	74,348		0.0000	1.0000	89.54
98.5	74,348		0.0000	1.0000	89.54
99.5	134,365		0.0000	1.0000	89.54
100.5	134,365		0.0000	1.0000	89.54
101.5	131,845		0.0000	1.0000	89.54
102.5	131,811		0.0000	1.0000	89.54
103.5	131,811		0.0000	1.0000	89.54
104.5	131,811		0.0000	1.0000	89.54
105.5	71,794		0.0000	1.0000	89.54
106.5	71,655	911	0.0127	0.9873	89.54
107.5	70,744	11	0.0002	0.9998	88.41
108.5	70,733		0.0000	1.0000	88.39
109.5	16,523	3,748	0.2268	0.7732	88.39
110.5	12,775	12,775	1.0000		68.34
111.5					

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,385,148		0.0000	1.0000	100.00
0.5	15,284,048		0.0000	1.0000	100.00
1.5	15,386,841		0.0000	1.0000	100.00
2.5	14,320,179	10,509	0.0007	0.9993	100.00
3.5	11,256,675		0.0000	1.0000	99.93
4.5	10,154,794		0.0000	1.0000	99.93
5.5	9,676,737	55,559	0.0057	0.9943	99.93
6.5	6,683,689	26,823	0.0040	0.9960	99.35
7.5	7,851,645		0.0000	1.0000	98.95
8.5	7,086,724	346,186	0.0488	0.9512	98.95
9.5	6,176,644	18,506	0.0030	0.9970	94.12
10.5	4,430,648	10,737	0.0024	0.9976	93.84
11.5	4,693,210	3,447	0.0007	0.9993	93.61
12.5	2,887,622	231,925	0.0803	0.9197	93.54
13.5	2,555,178		0.0000	1.0000	86.03
14.5	3,234,652	3,360	0.0010	0.9990	86.03
15.5	2,947,701	283	0.0001	0.9999	85.94
16.5	2,690,116	11,404	0.0042	0.9958	85.93
17.5	2,752,596	43,386	0.0158	0.9842	85.57
18.5	4,218,973	189,830	0.0450	0.9550	84.22
19.5	4,080,509		0.0000	1.0000	80.43
20.5	4,072,078	3,841	0.0009	0.9991	80.43
21.5	3,824,922	1,565	0.0004	0.9996	80.35
22.5	6,588,511	2,780	0.0004	0.9996	80.32
23.5	6,573,284	367	0.0001	0.9999	80.29
24.5	6,549,766	9,286	0.0014	0.9986	80.28
25.5	6,520,134	8,796	0.0013	0.9987	80.17
26.5	6,465,983	1,731,581	0.2678	0.7322	80.06
27.5	4,651,284	1,103	0.0002	0.9998	58.62
28.5	4,103,825	664	0.0002	0.9998	58.61
29.5	3,467,728	3,660	0.0011	0.9989	58.60
30.5	3,997,753	725,107	0.1817	0.8183	58.53
31.5	3,322,152	272,043	0.0819	0.9181	47.90
32.5	1,775,626	3,043	0.0017	0.9983	43.98
33.5	450,757	648	0.0014	0.9986	43.90
34.5	1,699,328	1,137	0.0007	0.9993	43.84
35.5	1,376,575		0.0000	1.0000	43.81
36.5	1,304,246		0.0000	1.0000	43.81
37.5	1,302,183		0.0000	1.0000	43.81
38.5	1,329,864	18,750	0.0141	0.9859	43.81

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,573		0.0000	1.0000	43.19
40.5	63,597		0.0000	1.0000	43.19
41.5	64,151		0.0000	1.0000	43.19
42.5	64,151		0.0000	1.0000	43.19
43.5	64,151		0.0000	1.0000	43.19
44.5	64,576		0.0000	1.0000	43.19
45.5	64,413		0.0000	1.0000	43.19
46.5	63,009		0.0000	1.0000	43.19
47.5	62,014		0.0000	1.0000	43.19
48.5	32,774		0.0000	1.0000	43.19
49.5	2,746		0.0000	1.0000	43.19
50.5	32,442		0.0000	1.0000	43.19
51.5	32,062		0.0000	1.0000	43.19
52.5	32,442		0.0000	1.0000	43.19
53.5	31,556		0.0000	1.0000	43.19
54.5	31,022		0.0000	1.0000	43.19
55.5	486		0.0000	1.0000	43.19
56.5	841		0.0000	1.0000	43.19
57.5	459		0.0000	1.0000	43.19
58.5	495		0.0000	1.0000	43.19
59.5	495		0.0000	1.0000	43.19
60.5	495		0.0000	1.0000	43.19
61.5	70		0.0000	1.0000	43.19
62.5	35		0.0000	1.0000	43.19
63.5					43.19
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5	599		0.0000		
73.5	599		0.0000		
74.5	599		0.0000		
75.5	599		0.0000		
76.5	599		0.0000		
77.5	599		0.0000		
78.5	599		0.0000		

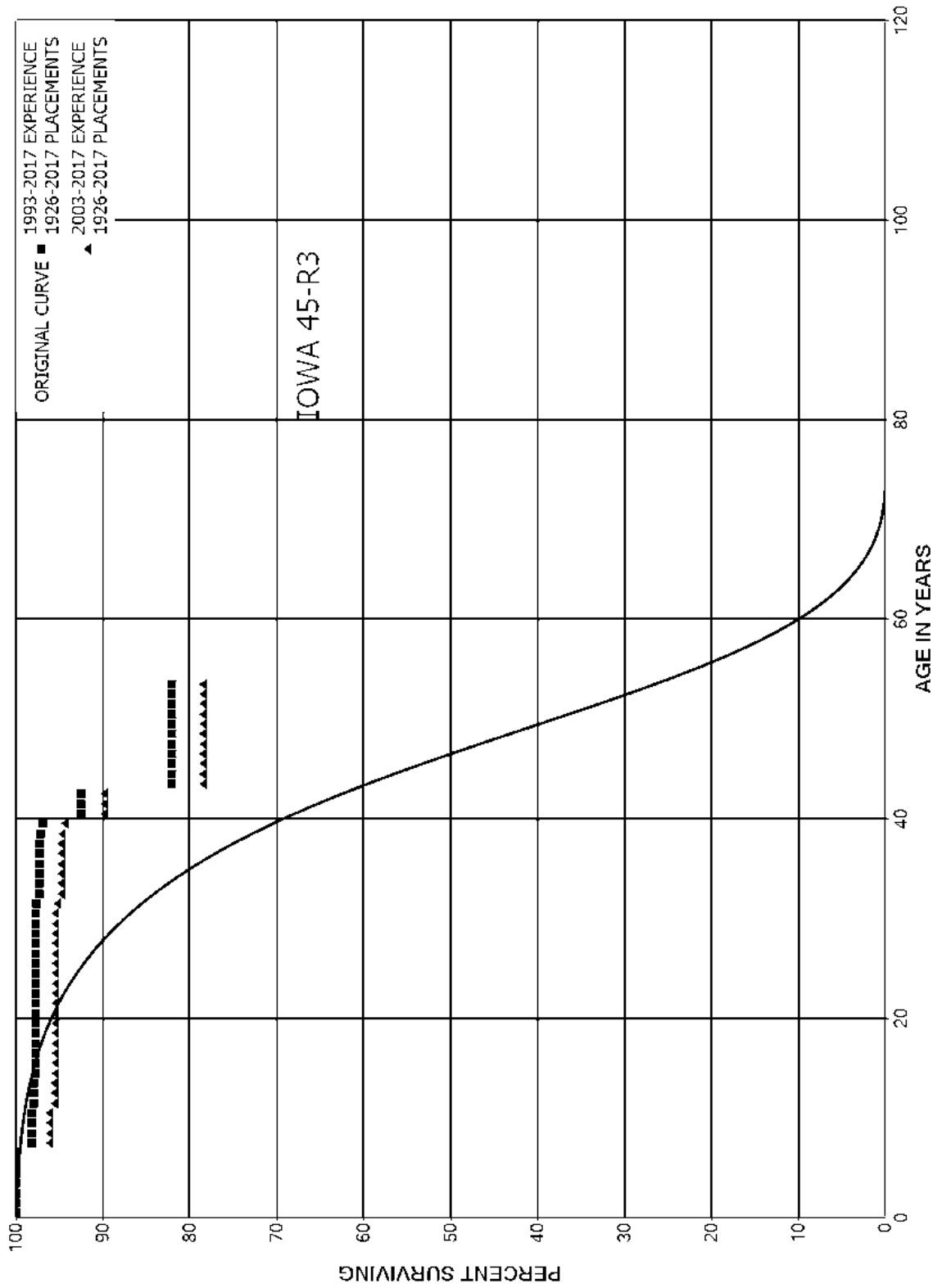
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	599		0.0000		
80.5	1,199		0.0000		
81.5	1,199		0.0000		
82.5	1,199		0.0000		
83.5	1,199		0.0000		
84.5	1,199		0.0000		
85.5	1,199		0.0000		
86.5	1,199		0.0000		
87.5	1,199		0.0000		
88.5	1,199		0.0000		
89.5	1,199		0.0000		
90.5	599		0.0000		
91.5					
92.5	599		0.0000		
93.5	599		0.0000		
94.5	599		0.0000		
95.5	599		0.0000		
96.5	599		0.0000		
97.5					

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,168,362		0.0000	1.0000	100.00
0.5	956,441		0.0000	1.0000	100.00
1.5	1,390,347		0.0000	1.0000	100.00
2.5	1,792,432		0.0000	1.0000	100.00
3.5	1,853,441		0.0000	1.0000	100.00
4.5	1,757,507		0.0000	1.0000	100.00
5.5	1,647,691		0.0000	1.0000	100.00
6.5	1,604,037	28,601	0.0178	0.9822	100.00
7.5	1,217,601		0.0000	1.0000	98.22
8.5	1,194,270		0.0000	1.0000	98.22
9.5	1,510,068		0.0000	1.0000	98.22
10.5	1,685,522	5,315	0.0032	0.9968	98.22
11.5	1,620,242		0.0000	1.0000	97.91
12.5	1,564,229		0.0000	1.0000	97.91
13.5	1,372,841	2,209	0.0016	0.9984	97.91
14.5	1,381,100		0.0000	1.0000	97.75
15.5	1,387,773		0.0000	1.0000	97.75
16.5	1,564,441		0.0000	1.0000	97.75
17.5	1,560,997		0.0000	1.0000	97.75
18.5	1,594,655		0.0000	1.0000	97.75
19.5	1,537,962		0.0000	1.0000	97.75
20.5	1,406,533		0.0000	1.0000	97.75
21.5	1,345,767		0.0000	1.0000	97.75
22.5	1,443,551		0.0000	1.0000	97.75
23.5	1,149,343		0.0000	1.0000	97.75
24.5	955,717		0.0000	1.0000	97.75
25.5	939,809		0.0000	1.0000	97.75
26.5	767,265	34	0.0000	1.0000	97.75
27.5	686,931		0.0000	1.0000	97.75
28.5	733,423		0.0000	1.0000	97.75
29.5	733,350		0.0000	1.0000	97.75
30.5	688,773	1,002	0.0015	0.9985	97.75
31.5	656,456	2,464	0.0038	0.9962	97.60
32.5	642,898		0.0000	1.0000	97.24
33.5	648,480		0.0000	1.0000	97.24
34.5	570,503		0.0000	1.0000	97.24
35.5	466,524		0.0000	1.0000	97.24
36.5	560,581		0.0000	1.0000	97.24
37.5	416,774	146	0.0004	0.9996	97.24
38.5	400,389	1,546	0.0039	0.9961	97.20

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	231,835	10,344	0.0446	0.9554	96.83
40.5	222,312		0.0000	1.0000	92.51
41.5	224,781		0.0000	1.0000	92.51
42.5	235,413	26,524	0.1127	0.8873	92.51
43.5	195,984		0.0000	1.0000	82.08
44.5	187,851		0.0000	1.0000	82.08
45.5	182,615		0.0000	1.0000	82.08
46.5	175,978		0.0000	1.0000	82.08
47.5	172,112		0.0000	1.0000	82.08
48.5	166,281		0.0000	1.0000	82.08
49.5	140,841		0.0000	1.0000	82.08
50.5	122,403		0.0000	1.0000	82.08
51.5	116,302		0.0000	1.0000	82.08
52.5	115,273		0.0000	1.0000	82.08
53.5	25,586		0.0000	1.0000	82.08
54.5	23,400		0.0000	1.0000	82.08
55.5	18,962		0.0000	1.0000	82.08
56.5	16,266		0.0000	1.0000	82.08
57.5	14,899		0.0000	1.0000	82.08
58.5	10,731		0.0000	1.0000	82.08
59.5	1,772		0.0000	1.0000	82.08
60.5	1,772		0.0000	1.0000	82.08
61.5	1,772		0.0000	1.0000	82.08
62.5	1,024		0.0000	1.0000	82.08
63.5	1,024		0.0000	1.0000	82.08
64.5	1,135		0.0000	1.0000	82.08
65.5	1,135		0.0000	1.0000	82.08
66.5	1,007		0.0000	1.0000	82.08
67.5	1,212		0.0000	1.0000	82.08
68.5	1,212		0.0000	1.0000	82.08
69.5	1,212		0.0000	1.0000	82.08
70.5	696		0.0000	1.0000	82.08
71.5	696		0.0000	1.0000	82.08
72.5	572		0.0000	1.0000	82.08
73.5	572		0.0000	1.0000	82.08
74.5	572		0.0000	1.0000	82.08
75.5	604		0.0000	1.0000	82.08
76.5	604		0.0000	1.0000	82.08
77.5	604		0.0000	1.0000	82.08
78.5	604		0.0000	1.0000	82.08

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	604		0.0000	1.0000	82.08
80.5	493		0.0000	1.0000	82.08
81.5	493		0.0000	1.0000	82.08
82.5	493		0.0000	1.0000	82.08
83.5	32		0.0000	1.0000	82.08
84.5	32		0.0000	1.0000	82.08
85.5	32		0.0000	1.0000	82.08
86.5	32		0.0000	1.0000	82.08
87.5	32		0.0000	1.0000	82.08
88.5	32		0.0000	1.0000	82.08
89.5	32		0.0000	1.0000	82.08
90.5	32		0.0000	1.0000	82.08
91.5					82.08

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	704,436		0.0000	1.0000	100.00
0.5	456,295		0.0000	1.0000	100.00
1.5	369,670		0.0000	1.0000	100.00
2.5	807,971		0.0000	1.0000	100.00
3.5	754,607		0.0000	1.0000	100.00
4.5	819,403		0.0000	1.0000	100.00
5.5	853,014		0.0000	1.0000	100.00
6.5	715,240	28,601	0.0400	0.9600	100.00
7.5	403,041		0.0000	1.0000	96.00
8.5	479,898		0.0000	1.0000	96.00
9.5	856,475		0.0000	1.0000	96.00
10.5	921,640	5,315	0.0058	0.9942	96.00
11.5	1,040,017		0.0000	1.0000	95.45
12.5	1,152,735		0.0000	1.0000	95.45
13.5	1,065,146	2,209	0.0021	0.9979	95.45
14.5	1,071,760		0.0000	1.0000	95.25
15.5	1,093,330		0.0000	1.0000	95.25
16.5	1,092,822		0.0000	1.0000	95.25
17.5	1,095,819		0.0000	1.0000	95.25
18.5	1,093,174		0.0000	1.0000	95.25
19.5	1,162,975		0.0000	1.0000	95.25
20.5	1,092,389		0.0000	1.0000	95.25
21.5	1,072,279		0.0000	1.0000	95.25
22.5	1,040,148		0.0000	1.0000	95.25
23.5	931,297		0.0000	1.0000	95.25
24.5	934,099		0.0000	1.0000	95.25
25.5	893,802		0.0000	1.0000	95.25
26.5	719,503	34	0.0000	1.0000	95.25
27.5	643,039		0.0000	1.0000	95.25
28.5	551,488		0.0000	1.0000	95.25
29.5	551,606		0.0000	1.0000	95.25
30.5	513,721	1,002	0.0020	0.9980	95.25
31.5	477,666	2,464	0.0052	0.9948	95.06
32.5	462,870		0.0000	1.0000	94.57
33.5	458,358		0.0000	1.0000	94.57
34.5	384,243		0.0000	1.0000	94.57
35.5	305,165		0.0000	1.0000	94.57
36.5	287,728		0.0000	1.0000	94.57
37.5	261,052	146	0.0006	0.9994	94.57
38.5	382,595	1,546	0.0040	0.9960	94.52

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,304	10,344	0.0485	0.9515	94.13
40.5	204,312		0.0000	1.0000	89.57
41.5	205,823		0.0000	1.0000	89.57
42.5	210,162	26,524	0.1262	0.8738	89.57
43.5	183,919		0.0000	1.0000	78.26
44.5	186,917		0.0000	1.0000	78.26
45.5	180,934		0.0000	1.0000	78.26
46.5	175,045		0.0000	1.0000	78.26
47.5	172,112		0.0000	1.0000	78.26
48.5	166,281		0.0000	1.0000	78.26
49.5	140,841		0.0000	1.0000	78.26
50.5	122,275		0.0000	1.0000	78.26
51.5	116,046		0.0000	1.0000	78.26
52.5	115,273		0.0000	1.0000	78.26
53.5	25,586		0.0000	1.0000	78.26
54.5	22,885		0.0000	1.0000	78.26
55.5	18,962		0.0000	1.0000	78.26
56.5	16,142		0.0000	1.0000	78.26
57.5	14,899		0.0000	1.0000	78.26
58.5	10,731		0.0000	1.0000	78.26
59.5	1,772		0.0000	1.0000	78.26
60.5	1,772		0.0000	1.0000	78.26
61.5	1,772		0.0000	1.0000	78.26
62.5	1,024		0.0000	1.0000	78.26
63.5	1,024		0.0000	1.0000	78.26
64.5	1,024		0.0000	1.0000	78.26
65.5	1,135		0.0000	1.0000	78.26
66.5	1,007		0.0000	1.0000	78.26
67.5	751		0.0000	1.0000	78.26
68.5	1,212		0.0000	1.0000	78.26
69.5	1,212		0.0000	1.0000	78.26
70.5	696		0.0000	1.0000	78.26
71.5	696		0.0000	1.0000	78.26
72.5	572		0.0000	1.0000	78.26
73.5	572		0.0000	1.0000	78.26
74.5	572		0.0000	1.0000	78.26
75.5	572		0.0000	1.0000	78.26
76.5	604		0.0000	1.0000	78.26
77.5	604		0.0000	1.0000	78.26
78.5	604		0.0000	1.0000	78.26

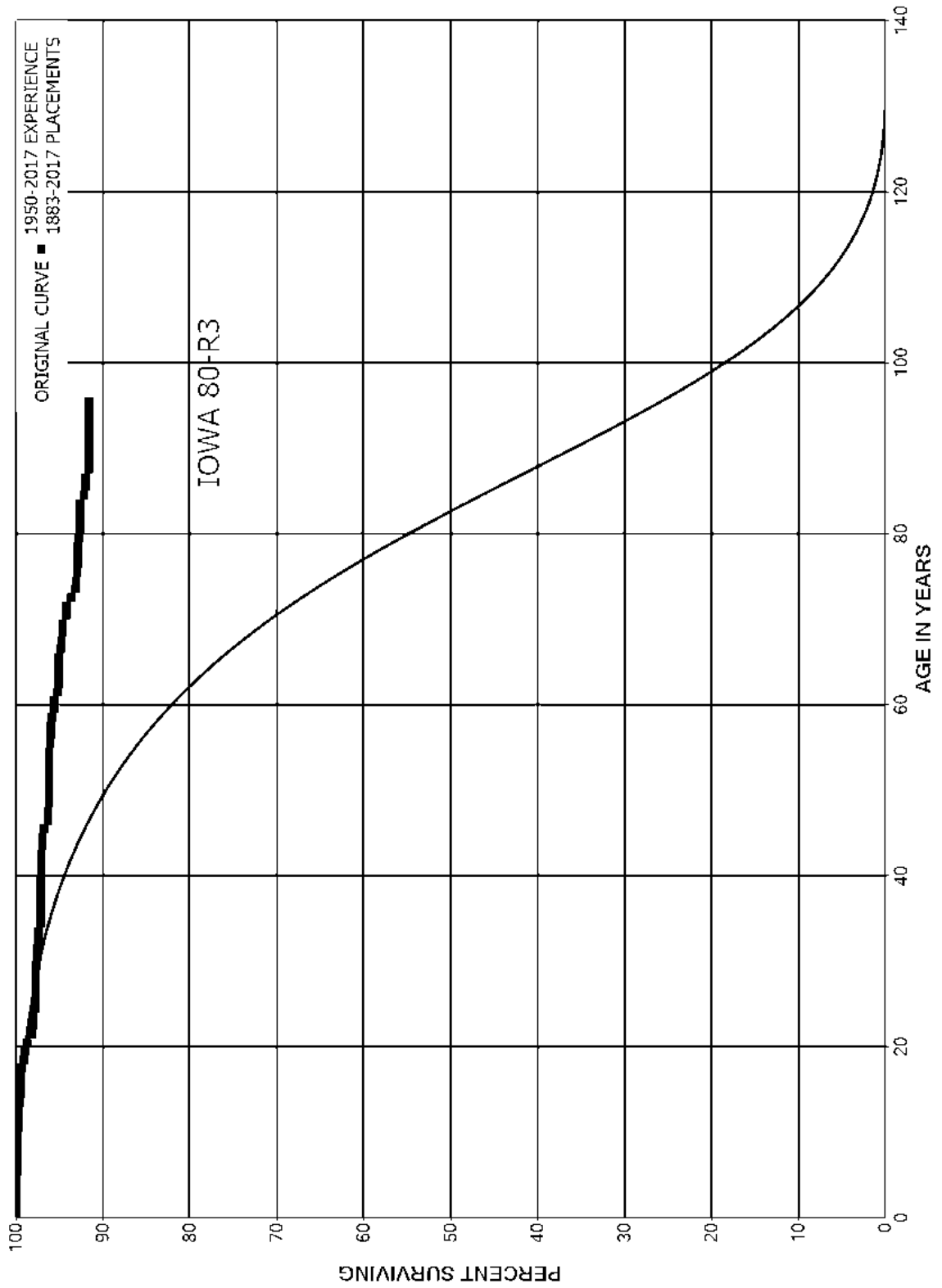
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 2003-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	604		0.0000	1.0000	78.26
80.5	493		0.0000	1.0000	78.26
81.5	493		0.0000	1.0000	78.26
82.5	493		0.0000	1.0000	78.26
83.5	32		0.0000	1.0000	78.26
84.5	32		0.0000	1.0000	78.26
85.5	32		0.0000	1.0000	78.26
86.5	32		0.0000	1.0000	78.26
87.5	32		0.0000	1.0000	78.26
88.5	32		0.0000	1.0000	78.26
89.5	32		0.0000	1.0000	78.26
90.5	32		0.0000	1.0000	78.26
91.5					78.26

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 374.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,909,409	412	0.0002	0.9998	100.00	
0.5	1,823,433	635	0.0003	0.9997	99.98	
1.5	1,825,737	137	0.0001	0.9999	99.94	
2.5	1,924,873	677	0.0004	0.9996	99.94	
3.5	1,826,045	126	0.0001	0.9999	99.90	
4.5	1,808,339	310	0.0002	0.9998	99.89	
5.5	1,794,334	217	0.0001	0.9999	99.88	
6.5	1,613,085	548	0.0003	0.9997	99.86	
7.5	1,613,435	599	0.0004	0.9996	99.83	
8.5	1,589,646	71	0.0000	1.0000	99.79	
9.5	1,533,922	343	0.0002	0.9998	99.79	
10.5	1,514,717	239	0.0002	0.9998	99.77	
11.5	1,110,834	232	0.0002	0.9998	99.75	
12.5	1,096,917	1,509	0.0014	0.9986	99.73	
13.5	1,084,109	1,683	0.0016	0.9984	99.59	
14.5	1,067,854	296	0.0003	0.9997	99.44	
15.5	1,041,989	438	0.0004	0.9996	99.41	
16.5	867,672	449	0.0005	0.9995	99.37	
17.5	871,472	1,797	0.0021	0.9979	99.32	
18.5	868,885	1,610	0.0019	0.9981	99.11	
19.5	866,467	1,634	0.0019	0.9981	98.93	
20.5	877,391	4,906	0.0056	0.9944	98.74	
21.5	857,648	1,163	0.0014	0.9986	98.19	
22.5	862,814	226	0.0003	0.9997	98.06	
23.5	859,173	2,272	0.0026	0.9974	98.03	
24.5	832,271	336	0.0004	0.9996	97.77	
25.5	833,066	166	0.0002	0.9998	97.73	
26.5	814,089	67	0.0001	0.9999	97.71	
27.5	800,837	42	0.0001	0.9999	97.71	
28.5	793,309	450	0.0006	0.9994	97.70	
29.5	788,591	1,000	0.0013	0.9987	97.65	
30.5	764,686		0.0000	1.0000	97.52	
31.5	757,726	1,077	0.0014	0.9986	97.52	
32.5	739,666	68	0.0001	0.9999	97.38	
33.5	723,861	1,109	0.0015	0.9985	97.37	
34.5	707,814	177	0.0003	0.9997	97.22	
35.5	695,272	182	0.0003	0.9997	97.20	
36.5	647,492	236	0.0004	0.9996	97.17	
37.5	628,302	79	0.0001	0.9999	97.14	
38.5	621,763		0.0000	1.0000	97.13	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	612,248	231	0.0004	0.9996	97.13	
40.5	592,776		0.0000	1.0000	97.09	
41.5	586,279	180	0.0003	0.9997	97.09	
42.5	578,857	381	0.0007	0.9993	97.06	
43.5	560,018	142	0.0003	0.9997	97.00	
44.5	550,289	1,690	0.0031	0.9969	96.97	
45.5	545,025	2,173	0.0040	0.9960	96.67	
46.5	534,998	82	0.0002	0.9998	96.29	
47.5	506,580	258	0.0005	0.9995	96.27	
48.5	498,896	19	0.0000	1.0000	96.23	
49.5	477,898	9	0.0000	1.0000	96.22	
50.5	463,379	37	0.0001	0.9999	96.22	
51.5	455,894	72	0.0002	0.9998	96.21	
52.5	439,772	72	0.0002	0.9998	96.20	
53.5	428,672	19	0.0000	1.0000	96.18	
54.5	412,066	709	0.0017	0.9983	96.18	
55.5	403,394	37	0.0001	0.9999	96.01	
56.5	366,676	422	0.0012	0.9988	96.00	
57.5	360,507	366	0.0010	0.9990	95.89	
58.5	351,235	586	0.0017	0.9983	95.79	
59.5	293,950	212	0.0007	0.9993	95.63	
60.5	294,430	1,331	0.0045	0.9955	95.57	
61.5	284,753	106	0.0004	0.9996	95.13	
62.5	283,295	86	0.0003	0.9997	95.10	
63.5	281,858	111	0.0004	0.9996	95.07	
64.5	277,494		0.0000	1.0000	95.03	
65.5	271,364	607	0.0022	0.9978	95.03	
66.5	247,281	335	0.0014	0.9986	94.82	
67.5	237,983	326	0.0014	0.9986	94.69	
68.5	233,882		0.0000	1.0000	94.56	
69.5	227,765	848	0.0037	0.9963	94.56	
70.5	222,564	119	0.0005	0.9995	94.21	
71.5	219,468	1,201	0.0055	0.9945	94.16	
72.5	210,016	974	0.0046	0.9954	93.64	
73.5	208,327	410	0.0020	0.9980	93.21	
74.5	208,121	45	0.0002	0.9998	93.03	
75.5	206,154	355	0.0017	0.9983	93.01	
76.5	196,830		0.0000	1.0000	92.85	
77.5	194,884	75	0.0004	0.9996	92.85	
78.5	194,785	118	0.0006	0.9994	92.81	

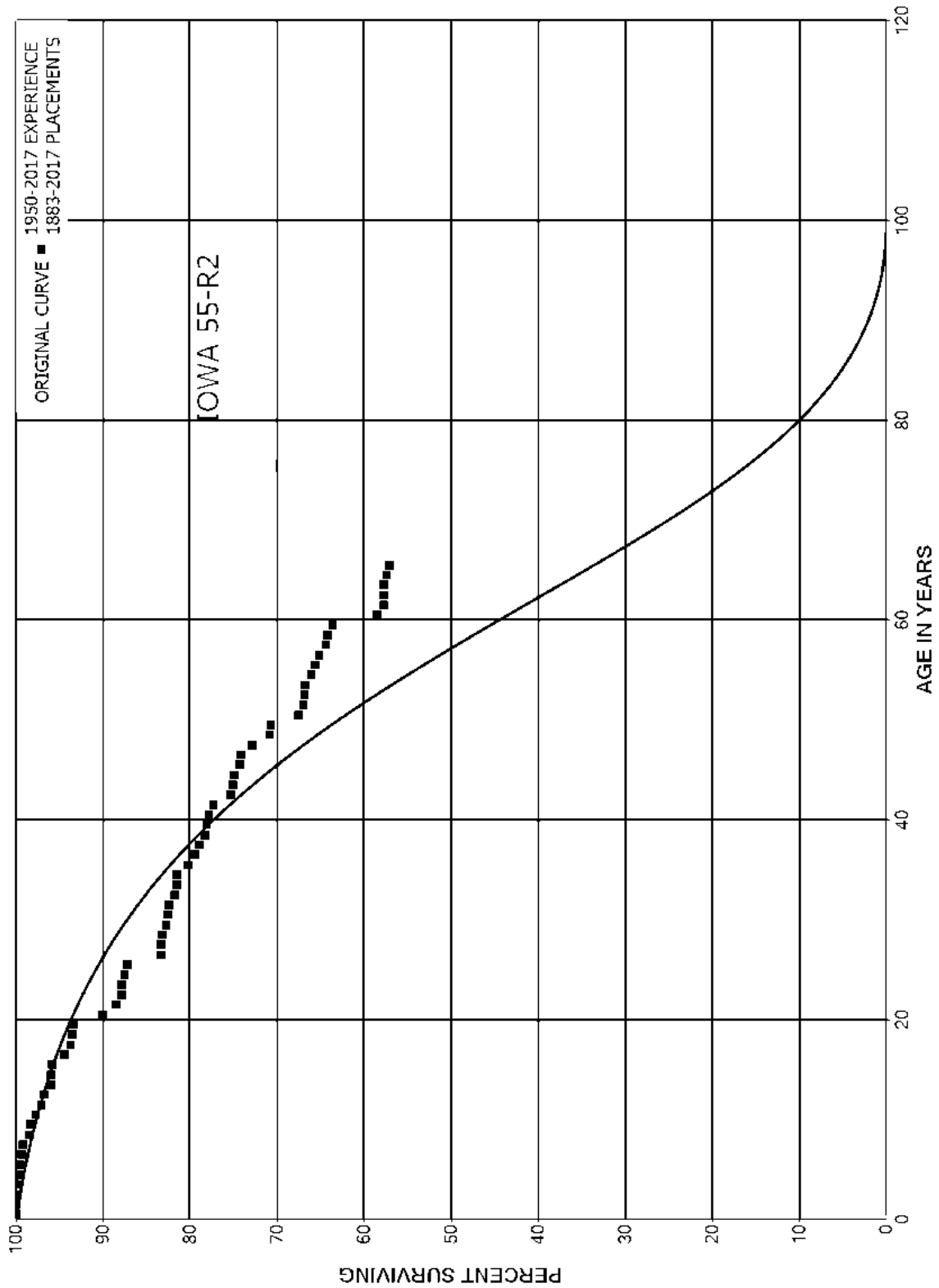
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	198,308	234	0.0012	0.9988	92.75	
80.5	197,209		0.0000	1.0000	92.64	
81.5	194,766	43	0.0002	0.9998	92.64	
82.5	194,318		0.0000	1.0000	92.62	
83.5	193,887	916	0.0047	0.9953	92.62	
84.5	192,540	368	0.0019	0.9981	92.19	
85.5	190,172		0.0000	1.0000	92.01	
86.5	188,840	725	0.0038	0.9962	92.01	
87.5	188,022		0.0000	1.0000	91.66	
88.5	186,606		0.0000	1.0000	91.66	
89.5	185,808	18	0.0001	0.9999	91.66	
90.5	184,011		0.0000	1.0000	91.65	
91.5	182,608		0.0000	1.0000	91.65	
92.5	181,321	118	0.0006	0.9994	91.65	
93.5	179,563		0.0000	1.0000	91.59	
94.5	172,791		0.0000	1.0000	91.59	
95.5	233,506	169	0.0007	0.9993	91.59	
96.5	230,285		0.0000	1.0000	91.52	
97.5	223,935		0.0000	1.0000	91.52	
98.5	221,221		0.0000	1.0000	91.52	
99.5	218,005		0.0000	1.0000	91.52	
100.5	269,959		0.0000	1.0000	91.52	
101.5	198,555		0.0000	1.0000	91.52	
102.5	185,944	18	0.0001	0.9999	91.52	
103.5	173,015		0.0000	1.0000	91.51	
104.5	169,835		0.0000	1.0000	91.51	
105.5	148,028		0.0000	1.0000	91.51	
106.5	133,274		0.0000	1.0000	91.51	
107.5	124,424		0.0000	1.0000	91.51	
108.5	115,505		0.0000	1.0000	91.51	
109.5	111,303		0.0000	1.0000	91.51	
110.5	106,723		0.0000	1.0000	91.51	
111.5	102,799		0.0000	1.0000	91.51	
112.5	84,749		0.0000	1.0000	91.51	
113.5	82,371		0.0000	1.0000	91.51	
114.5	69,300		0.0000	1.0000	91.51	
115.5	56,430		0.0000	1.0000	91.51	
116.5					91.51	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,434,915		0.0000	1.0000	100.00
0.5	4,305,134	928	0.0002	0.9998	100.00
1.5	4,306,491	4,310	0.0010	0.9990	99.98
2.5	4,497,026	1,986	0.0004	0.9996	99.88
3.5	4,465,736	8,362	0.0019	0.9981	99.84
4.5	4,406,688	8,867	0.0020	0.9980	99.65
5.5	4,372,625	9,746	0.0022	0.9978	99.45
6.5	4,312,257	1,765	0.0004	0.9996	99.23
7.5	4,267,148	34,855	0.0082	0.9918	99.19
8.5	3,996,377	2,755	0.0007	0.9993	98.38
9.5	4,001,455	23,304	0.0058	0.9942	98.31
10.5	3,625,199	26,340	0.0073	0.9927	97.74
11.5	3,452,417	10,789	0.0031	0.9969	97.03
12.5	3,417,350	26,287	0.0077	0.9923	96.73
13.5	3,389,598	1,959	0.0006	0.9994	95.98
14.5	3,260,202	2,692	0.0008	0.9992	95.93
15.5	3,067,889	45,211	0.0147	0.9853	95.85
16.5	2,897,750	20,914	0.0072	0.9928	94.43
17.5	2,830,324	7,152	0.0025	0.9975	93.75
18.5	2,806,729	3,039	0.0011	0.9989	93.52
19.5	2,533,636	89,450	0.0353	0.9647	93.42
20.5	2,145,803	38,589	0.0180	0.9820	90.12
21.5	2,079,276	14,611	0.0070	0.9930	88.50
22.5	2,055,970	1,959	0.0010	0.9990	87.87
23.5	2,046,079	6,827	0.0033	0.9967	87.79
24.5	2,011,874	8,435	0.0042	0.9958	87.50
25.5	2,166,424	94,882	0.0438	0.9562	87.13
26.5	1,839,244	1,741	0.0009	0.9991	83.31
27.5	1,828,236	2,490	0.0014	0.9986	83.24
28.5	1,787,059	8,744	0.0049	0.9951	83.12
29.5	1,777,856	4,246	0.0024	0.9976	82.72
30.5	1,760,647	2,728	0.0015	0.9985	82.52
31.5	1,729,947	13,856	0.0080	0.9920	82.39
32.5	1,672,935	4,371	0.0026	0.9974	81.73
33.5	1,527,558	1,022	0.0007	0.9993	81.52
34.5	1,318,973	21,604	0.0164	0.9836	81.46
35.5	1,279,702	11,862	0.0093	0.9907	80.13
36.5	1,166,641	5,543	0.0048	0.9952	79.39
37.5	929,704	8,627	0.0093	0.9907	79.01
38.5	803,606	2,291	0.0029	0.9971	78.28

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,126	2,332	0.0030	0.9970	78.05
40.5	740,593	5,236	0.0071	0.9929	77.82
41.5	689,887	17,467	0.0253	0.9747	77.27
42.5	607,648	1,614	0.0027	0.9973	75.31
43.5	558,182	1,318	0.0024	0.9976	75.11
44.5	527,190	4,198	0.0081	0.9919	74.93
45.5	475,297	1,000	0.0021	0.9979	74.33
46.5	428,181	7,486	0.0175	0.9825	74.17
47.5	411,416	11,238	0.0273	0.9727	72.88
48.5	395,645	743	0.0019	0.9981	70.89
49.5	383,521	17,891	0.0466	0.9534	70.75
50.5	361,286	2,957	0.0082	0.9918	67.45
51.5	335,132	283	0.0009	0.9991	66.90
52.5	290,921	747	0.0026	0.9974	66.84
53.5	268,445	2,599	0.0097	0.9903	66.67
54.5	246,832	1,409	0.0057	0.9943	66.03
55.5	248,483	1,926	0.0078	0.9922	65.65
56.5	219,395	2,434	0.0111	0.9889	65.14
57.5	215,161	803	0.0037	0.9963	64.42
58.5	163,531	1,435	0.0088	0.9912	64.18
59.5	111,659	9,031	0.0809	0.9191	63.62
60.5	95,143	1,206	0.0127	0.9873	58.47
61.5	80,600		0.0000	1.0000	57.73
62.5	72,002		0.0000	1.0000	57.73
63.5	61,004	342	0.0056	0.9944	57.73
64.5	56,660	384	0.0068	0.9932	57.41
65.5	47,709		0.0000	1.0000	57.02
66.5	39,646	704	0.0178	0.9822	57.02
67.5	36,521	159	0.0044	0.9956	56.00
68.5	34,974		0.0000	1.0000	55.76
69.5	32,961	875	0.0265	0.9735	55.76
70.5	31,270		0.0000	1.0000	54.28
71.5	23,695	57	0.0024	0.9976	54.28
72.5	22,479	120	0.0053	0.9947	54.15
73.5	21,648		0.0000	1.0000	53.86
74.5	20,509		0.0000	1.0000	53.86
75.5	19,419	50	0.0026	0.9974	53.86
76.5	18,199		0.0000	1.0000	53.72
77.5	17,319	1,208	0.0698	0.9302	53.72
78.5	16,069		0.0000	1.0000	49.97

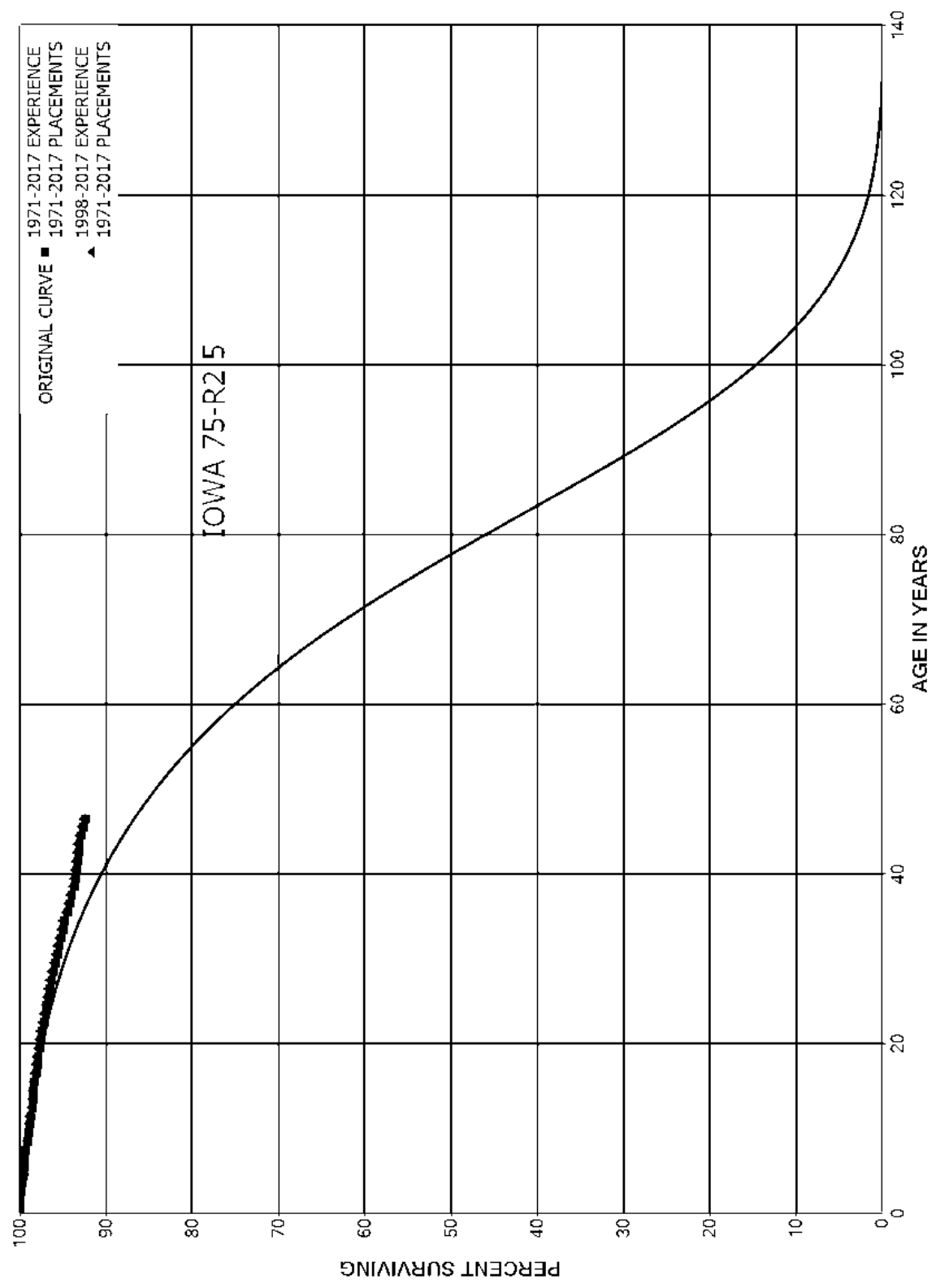
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,479		0.0000	1.0000	49.97
80.5	12,570		0.0000	1.0000	49.97
81.5	10,467	308	0.0294	0.9706	49.97
82.5	9,684		0.0000	1.0000	48.50
83.5	9,512		0.0000	1.0000	48.50
84.5	9,398		0.0000	1.0000	48.50
85.5	7,811		0.0000	1.0000	48.50
86.5	7,565		0.0000	1.0000	48.50
87.5	6,593	33	0.0049	0.9951	48.50
88.5	6,570		0.0000	1.0000	48.26
89.5	4,151		0.0000	1.0000	48.26
90.5	3,826		0.0000	1.0000	48.26
91.5	3,541		0.0000	1.0000	48.26
92.5	2,858		0.0000	1.0000	48.26
93.5	2,852		0.0000	1.0000	48.26
94.5	2,852	93	0.0327	0.9673	48.26
95.5	2,310		0.0000	1.0000	46.68
96.5	2,236	141	0.0631	0.9369	46.68
97.5	2,022		0.0000	1.0000	43.74
98.5	1,527		0.0000	1.0000	43.74
99.5	1,527		0.0000	1.0000	43.74
100.5	1,527		0.0000	1.0000	43.74
101.5	1,527		0.0000	1.0000	43.74
102.5	934		0.0000	1.0000	43.74
103.5	494		0.0000	1.0000	43.74
104.5	494		0.0000	1.0000	43.74
105.5	484		0.0000	1.0000	43.74
106.5	484		0.0000	1.0000	43.74
107.5	198		0.0000	1.0000	43.74
108.5	198		0.0000	1.0000	43.74
109.5	198		0.0000	1.0000	43.74
110.5	198		0.0000	1.0000	43.74
111.5	88		0.0000	1.0000	43.74
112.5	88		0.0000	1.0000	43.74
113.5	88		0.0000	1.0000	43.74
114.5					43.74

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 376.00 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 YAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1971-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	626,756,146	40,262	0.0001	0.9999	100.00
0.5	583,261,514	350,078	0.0006	0.9994	99.99
1.5	555,489,326	475,713	0.0009	0.9991	99.93
2.5	528,892,571	616,264	0.0012	0.9988	99.85
3.5	512,212,824	915,461	0.0018	0.9982	99.73
4.5	487,940,582	565,408	0.0012	0.9988	99.55
5.5	472,474,882	356,897	0.0008	0.9992	99.44
6.5	458,888,306	536,366	0.0012	0.9988	99.36
7.5	442,519,064	815,465	0.0018	0.9982	99.25
8.5	426,637,080	539,124	0.0013	0.9987	99.06
9.5	412,924,924	457,591	0.0011	0.9989	98.94
10.5	392,880,541	629,671	0.0016	0.9984	98.83
11.5	367,361,618	621,556	0.0017	0.9983	98.67
12.5	343,780,829	271,761	0.0008	0.9992	98.50
13.5	324,897,927	253,287	0.0008	0.9992	98.43
14.5	307,348,004	284,252	0.0009	0.9991	98.35
15.5	288,394,463	533,137	0.0018	0.9982	98.26
16.5	273,866,682	254,334	0.0009	0.9991	98.08
17.5	266,802,732	534,612	0.0020	0.9980	97.99
18.5	258,091,998	419,841	0.0016	0.9984	97.79
19.5	249,386,370	229,233	0.0009	0.9991	97.63
20.5	240,011,793	381,294	0.0016	0.9984	97.34
21.5	232,635,432	613,696	0.0026	0.9974	97.39
22.5	220,052,642	488,430	0.0022	0.9978	97.13
23.5	207,586,048	248,818	0.0012	0.9988	96.91
24.5	197,019,790	409,262	0.0021	0.9979	96.80
25.5	185,143,020	239,181	0.0013	0.9987	96.60
26.5	170,593,647	362,589	0.0021	0.9979	96.47
27.5	156,247,225	268,996	0.0017	0.9983	96.27
28.5	147,367,506	405,269	0.0028	0.9972	96.10
29.5	138,527,180	308,617	0.0022	0.9978	95.84
30.5	120,450,501	256,682	0.0021	0.9979	95.62
31.5	109,984,568	219,198	0.0020	0.9980	95.42
32.5	91,831,548	214,779	0.0023	0.9977	95.23
33.5	82,721,033	135,914	0.0016	0.9984	95.01
34.5	75,404,426	320,988	0.0043	0.9957	94.85
35.5	64,882,617	188,422	0.0029	0.9971	94.45
36.5	48,853,610	109,205	0.0022	0.9978	94.17
37.5	37,571,294	124,373	0.0033	0.9967	93.96
38.5	32,651,546	53,543	0.0016	0.9984	93.65

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 YAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1971-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,258,205	40,568	0.0013	0.9987	93.50
40.5	26,350,967	11,622	0.0004	0.9996	93.37
41.5	23,618,989	39,523	0.0017	0.9983	93.33
42.5	20,032,941	18,338	0.0009	0.9991	93.18
43.5	14,687,998	42,251	0.0029	0.9971	93.09
44.5	8,031,817	16,123	0.0020	0.9980	92.82
45.5	3,199,553	9,332	0.0029	0.9971	92.64
46.5					92.37

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 YAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	373,265,509	3,197	0.0000	1.0000	100.00
0.5	338,957,427	224,972	0.0007	0.9993	100.00
1.5	317,628,987	176,357	0.0006	0.9994	99.93
2.5	303,487,999	469,732	0.0015	0.9985	99.88
3.5	297,377,303	561,725	0.0019	0.9981	99.72
4.5	284,048,345	298,054	0.0010	0.9990	99.53
5.5	282,875,902	128,898	0.0005	0.9995	99.43
6.5	281,671,211	98,635	0.0004	0.9996	99.38
7.5	282,391,279	620,802	0.0022	0.9978	99.35
8.5	275,625,334	377,040	0.0014	0.9986	99.13
9.5	270,686,004	293,450	0.0008	0.9992	99.00
10.5	269,102,881	381,960	0.0014	0.9986	98.92
11.5	254,147,623	352,620	0.0014	0.9986	98.78
12.5	249,199,846	150,867	0.0006	0.9994	98.64
13.5	239,692,823	155,364	0.0006	0.9994	98.58
14.5	229,530,628	196,187	0.0009	0.9991	98.52
15.5	221,286,492	265,523	0.0012	0.9988	98.44
16.5	223,310,798	212,638	0.0010	0.9990	98.32
17.5	227,943,425	471,918	0.0021	0.9979	98.22
18.5	224,289,525	341,299	0.0015	0.9985	98.02
19.5	217,296,057	298,542	0.0010	0.9990	97.87
20.5	212,849,322	329,349	0.0015	0.9985	97.78
21.5	205,533,875	562,302	0.0027	0.9973	97.63
22.5	199,419,843	476,907	0.0024	0.9976	97.36
23.5	192,269,886	232,816	0.0012	0.9988	97.13
24.5	188,535,607	377,153	0.0020	0.9980	97.01
25.5	181,732,550	238,151	0.0013	0.9987	96.82
26.5	170,593,647	362,589	0.0021	0.9979	96.69
27.5	156,247,225	268,996	0.0017	0.9983	96.48
28.5	147,367,506	405,269	0.0028	0.9972	96.32
29.5	138,527,180	398,617	0.0022	0.9978	96.05
30.5	120,450,501	256,682	0.0021	0.9979	95.84
31.5	109,984,568	219,198	0.0020	0.9980	95.63
32.5	91,837,548	214,779	0.0023	0.9977	95.44
33.5	82,727,033	135,914	0.0016	0.9984	95.22
34.5	75,404,426	320,988	0.0043	0.9957	95.06
35.5	64,882,677	188,422	0.0029	0.9971	94.66
36.5	48,853,610	109,205	0.0022	0.9978	94.38
37.5	37,577,294	124,373	0.0033	0.9967	94.17
38.5	32,657,546	53,543	0.0016	0.9984	93.86

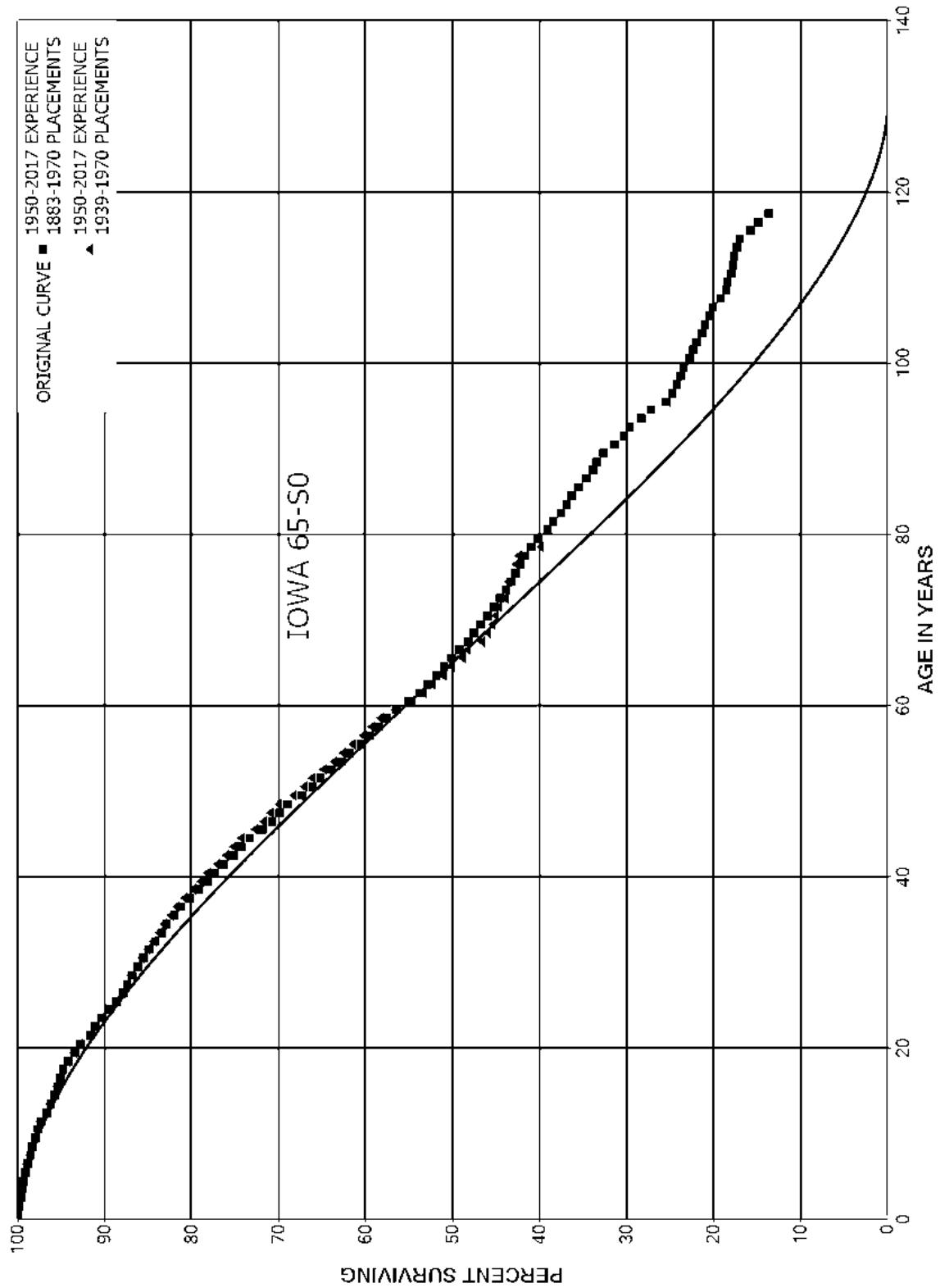
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 YAINS - INSTALLATIONS 1971 AND SUBSEQUENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,258,205	40,568	0.0013	0.9987	93.71
40.5	26,350,967	11,622	0.0004	0.9996	93.59
41.5	23,618,989	39,523	0.0017	0.9983	93.54
42.5	20,032,941	18,338	0.0009	0.9991	93.39
43.5	14,687,998	42,251	0.0029	0.9971	93.30
44.5	8,031,817	16,123	0.0020	0.9980	93.03
45.5	3,199,553	9,332	0.0029	0.9971	92.85
46.5					92.58

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-1970			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,143,130	18,460	0.0004	0.9996	100.00
0.5	43,653,113	55,002	0.0013	0.9987	99.96
1.5	44,055,206	79,844	0.0018	0.9982	99.83
2.5	44,481,233	91,066	0.0020	0.9980	99.65
3.5	44,843,238	93,349	0.0021	0.9979	99.45
4.5	44,924,575	90,386	0.0020	0.9980	99.24
5.5	45,059,813	115,295	0.0026	0.9974	99.04
6.5	45,079,426	108,916	0.0024	0.9976	98.79
7.5	45,278,348	135,226	0.0030	0.9970	98.55
8.5	45,674,633	140,015	0.0031	0.9969	98.25
9.5	46,221,699	181,580	0.0039	0.9961	97.95
10.5	46,378,583	123,970	0.0027	0.9973	97.57
11.5	46,567,127	348,826	0.0075	0.9925	97.31
12.5	46,540,652	209,837	0.0045	0.9955	96.58
13.5	46,540,526	201,456	0.0043	0.9957	96.14
14.5	46,457,946	181,852	0.0039	0.9961	95.73
15.5	46,357,423	125,453	0.0027	0.9973	95.35
16.5	46,294,510	176,007	0.0038	0.9962	95.09
17.5	46,238,301	283,202	0.0061	0.9939	94.73
18.5	46,174,746	384,085	0.0083	0.9917	94.15
19.5	45,988,698	309,800	0.0067	0.9933	93.37
20.5	45,887,373	547,232	0.0119	0.9881	92.74
21.5	45,615,006	288,466	0.0063	0.9937	91.63
22.5	45,503,091	404,416	0.0089	0.9911	91.05
23.5	45,280,266	434,689	0.0096	0.9904	90.24
24.5	45,040,277	364,795	0.0081	0.9919	89.38
25.5	44,903,838	389,077	0.0087	0.9913	88.65
26.5	44,663,807	266,021	0.0060	0.9940	87.89
27.5	44,446,020	288,351	0.0065	0.9935	87.36
28.5	44,220,023	344,202	0.0078	0.9922	86.80
29.5	43,962,953	294,547	0.0067	0.9933	86.12
30.5	44,030,692	352,788	0.0080	0.9920	85.54
31.5	43,925,969	358,087	0.0082	0.9915	84.86
32.5	43,727,381	372,891	0.0085	0.9915	84.17
33.5	43,539,446	347,158	0.0080	0.9920	83.45
34.5	43,490,708	429,752	0.0099	0.9901	82.78
35.5	43,357,159	443,656	0.0102	0.9898	81.97
36.5	43,109,787	532,503	0.0124	0.9876	81.13
37.5	42,950,727	530,891	0.0124	0.9876	80.12
38.5	42,654,358	490,150	0.0115	0.9885	79.13

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1970			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,397,104	457,538	0.0108	0.9892	78.22
40.5	41,998,130	597,085	0.0142	0.9858	77.38
41.5	41,462,936	572,011	0.0138	0.9862	76.28
42.5	40,736,869	508,372	0.0125	0.9875	75.23
43.5	40,377,221	533,733	0.0132	0.9868	74.29
44.5	39,958,750	830,277	0.0208	0.9792	73.31
45.5	39,307,264	593,723	0.0151	0.9849	71.78
46.5	39,040,385	447,191	0.0115	0.9885	70.70
47.5	37,589,959	532,914	0.0142	0.9858	69.89
48.5	35,322,913	819,187	0.0232	0.9768	68.90
49.5	32,547,442	586,521	0.0180	0.9820	67.30
50.5	29,688,516	494,812	0.0136	0.9864	66.09
51.5	27,328,117	537,328	0.0197	0.9803	65.19
52.5	24,712,235	475,268	0.0192	0.9808	63.91
53.5	22,270,885	314,541	0.0141	0.9859	62.68
54.5	20,575,784	413,560	0.0201	0.9799	61.79
55.5	18,852,982	339,568	0.0180	0.9820	60.55
56.5	16,758,516	257,893	0.0154	0.9846	59.46
57.5	15,491,811	239,227	0.0154	0.9846	58.54
58.5	13,475,636	300,577	0.0223	0.9777	57.64
59.5	12,817,094	294,719	0.0230	0.9770	56.35
60.5	12,055,339	302,097	0.0251	0.9749	55.06
61.5	11,118,555	176,284	0.0159	0.9841	53.68
62.5	11,242,709	210,536	0.0187	0.9813	52.83
63.5	11,147,493	194,199	0.0174	0.9826	51.84
64.5	11,432,309	190,001	0.0166	0.9834	50.94
65.5	11,059,756	192,058	0.0174	0.9826	50.09
66.5	10,400,405	210,199	0.0202	0.9798	49.22
67.5	9,911,152	141,092	0.0142	0.9858	48.22
68.5	9,616,076	160,068	0.0166	0.9834	47.54
69.5	9,373,372	165,713	0.0177	0.9823	46.75
70.5	9,094,719	138,734	0.0153	0.9847	45.92
71.5	8,814,910	144,402	0.0164	0.9836	45.22
72.5	8,637,110	123,491	0.0143	0.9857	44.48
73.5	8,412,436	107,712	0.0128	0.9872	43.84
74.5	8,279,184	113,843	0.0138	0.9862	43.28
75.5	8,059,370	98,563	0.0122	0.9878	42.69
76.5	7,810,125	79,310	0.0102	0.9898	42.16
77.5	7,494,647	145,394	0.0194	0.9806	41.74
78.5	7,269,375	136,333	0.0188	0.9812	40.93

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1970			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,039,901	201,082	0.0286	0.9714	40.16
80.5	6,787,343	110,260	0.0163	0.9837	39.01
81.5	6,634,876	144,482	0.0218	0.9782	38.38
82.5	6,472,362	119,104	0.0184	0.9816	37.54
83.5	6,341,784	99,426	0.0157	0.9843	36.85
84.5	6,223,163	134,411	0.0216	0.9784	36.27
85.5	6,061,737	151,601	0.0250	0.9750	35.49
86.5	5,851,790	123,971	0.0212	0.9788	34.60
87.5	5,687,338	81,933	0.0144	0.9856	33.87
88.5	5,566,676	132,448	0.0238	0.9762	33.38
89.5	5,384,093	189,682	0.0352	0.9648	32.59
90.5	5,168,700	193,919	0.0375	0.9625	31.44
91.5	4,954,492	110,054	0.0222	0.9778	30.26
92.5	4,775,270	205,948	0.0431	0.9569	29.59
93.5	4,506,980	178,958	0.0397	0.9603	28.31
94.5	4,282,043	282,844	0.0661	0.9339	27.19
95.5	6,086,823	152,450	0.0250	0.9750	25.39
96.5	5,876,785	145,986	0.0248	0.9752	24.76
97.5	5,657,589	103,542	0.0183	0.9817	24.14
98.5	5,499,608	80,856	0.0147	0.9853	23.70
99.5	5,302,985	134,652	0.0245	0.9755	23.35
100.5	5,268,328	123,103	0.0234	0.9766	22.78
101.5	5,021,377	72,260	0.0144	0.9856	22.25
102.5	4,906,344	136,177	0.0278	0.9722	21.93
103.5	4,704,598	86,816	0.0185	0.9815	21.32
104.5	4,547,059	116,865	0.0257	0.9743	20.92
105.5	4,096,682	69,928	0.0171	0.9829	20.39
106.5	3,902,254	163,887	0.0420	0.9580	20.04
107.5	3,489,338	126,731	0.0363	0.9637	19.20
108.5	2,976,887	25,633	0.0086	0.9914	18.50
109.5	2,663,682	48,617	0.0183	0.9817	18.34
110.5	2,108,333	31,628	0.0150	0.9850	18.01
111.5	2,034,611	15,578	0.0077	0.9923	17.74
112.5	1,932,646	37,715	0.0195	0.9805	17.60
113.5	1,875,098	31,901	0.0170	0.9830	17.26
114.5	1,783,233	128,918	0.0723	0.9277	16.96
115.5	1,504,862	87,358	0.0581	0.9419	15.74
116.5	1,348,302	109,139	0.0809	0.9191	14.82
117.5					13.62

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-1970			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,143,130	18,460	0.0004	0.9996	100.00
0.5	43,653,113	55,002	0.0013	0.9987	99.96
1.5	44,055,206	79,844	0.0018	0.9982	99.83
2.5	44,481,233	91,066	0.0020	0.9980	99.65
3.5	44,843,238	93,349	0.0021	0.9979	99.45
4.5	44,924,575	90,386	0.0020	0.9980	99.24
5.5	45,059,813	115,295	0.0026	0.9974	99.04
6.5	45,079,426	108,916	0.0024	0.9976	98.79
7.5	45,278,348	135,226	0.0030	0.9970	98.55
8.5	45,674,633	140,015	0.0031	0.9969	98.25
9.5	46,221,699	181,580	0.0039	0.9961	97.95
10.5	46,378,583	123,970	0.0027	0.9973	97.57
11.5	46,254,358	347,413	0.0075	0.9925	97.31
12.5	45,907,172	209,665	0.0046	0.9954	96.58
13.5	45,695,303	197,547	0.0043	0.9957	96.13
14.5	45,497,477	177,802	0.0039	0.9961	95.72
15.5	45,311,266	120,489	0.0027	0.9973	95.34
16.5	45,190,788	172,592	0.0038	0.9962	95.09
17.5	45,018,953	272,342	0.0060	0.9940	94.73
18.5	44,746,611	379,892	0.0085	0.9915	94.16
19.5	44,366,266	301,403	0.0068	0.9932	93.36
20.5	44,064,741	533,156	0.0121	0.9879	92.72
21.5	43,530,317	276,627	0.0064	0.9936	91.60
22.5	43,253,486	383,999	0.0089	0.9911	91.02
23.5	42,866,565	416,095	0.0097	0.9903	90.21
24.5	42,452,170	338,680	0.0080	0.9920	89.33
25.5	42,113,268	362,400	0.0086	0.9914	88.62
26.5	41,751,681	248,627	0.0060	0.9940	87.86
27.5	41,505,244	247,296	0.0060	0.9940	87.33
28.5	41,258,092	318,852	0.0077	0.9923	86.81
29.5	40,937,829	263,303	0.0064	0.9936	86.14
30.5	40,905,399	321,954	0.0079	0.9921	85.59
31.5	40,768,694	294,928	0.0072	0.9928	84.92
32.5	40,568,595	310,190	0.0076	0.9924	84.30
33.5	40,331,900	307,818	0.0076	0.9924	83.66
34.5	40,062,095	341,011	0.0085	0.9915	83.02
35.5	39,856,431	340,138	0.0085	0.9915	82.31
36.5	39,543,523	450,776	0.0114	0.9886	81.61
37.5	39,272,243	488,406	0.0124	0.9876	80.68
38.5	38,871,000	407,890	0.0105	0.9895	79.68

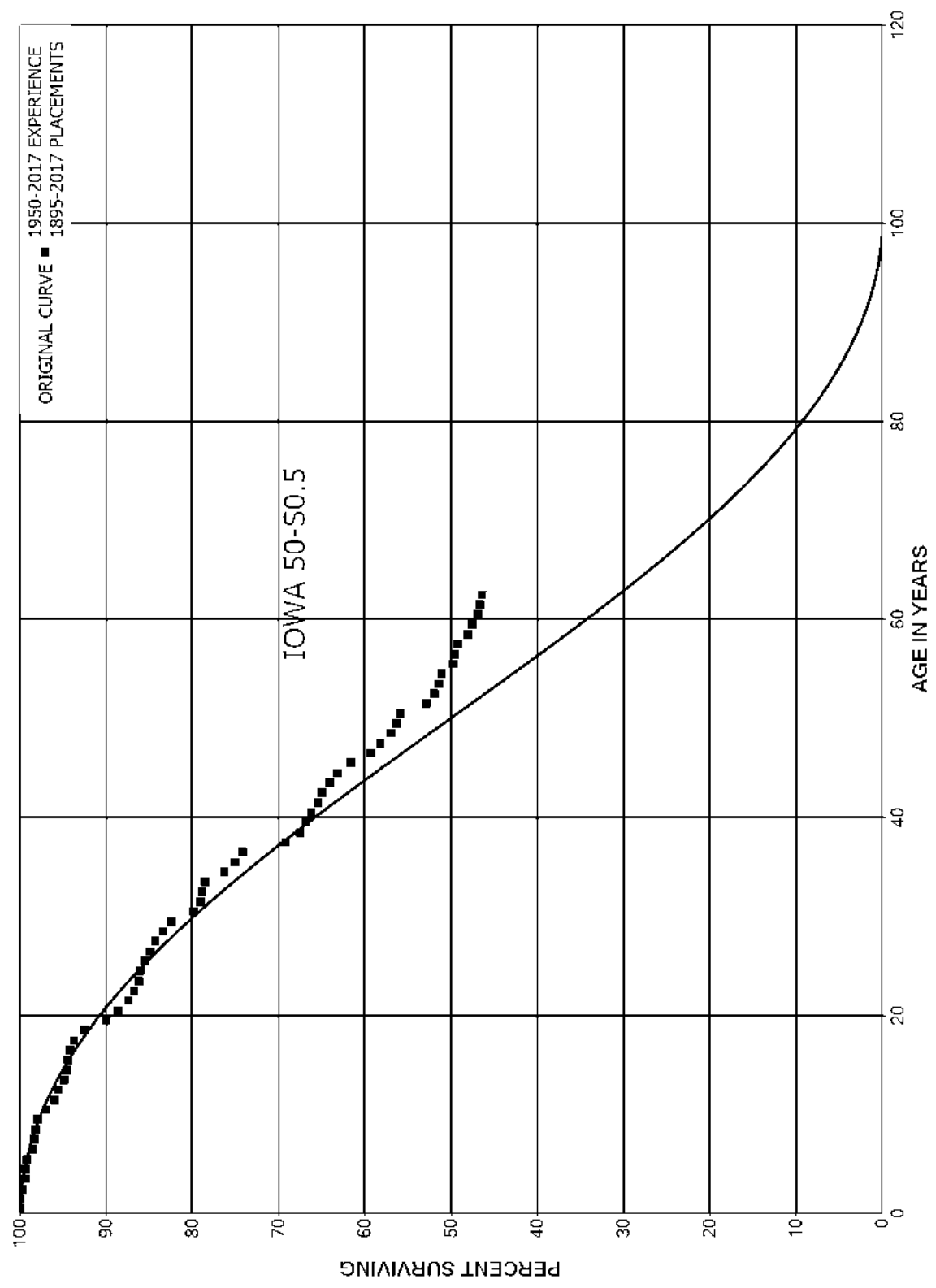
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.02 MAINS - INSTALLATIONS 1970 AND PRIOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-1970			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,488,962	403,177	0.0105	0.9895	78.84
40.5	38,063,283	510,742	0.0134	0.9866	78.01
41.5	37,530,476	478,517	0.0128	0.9872	76.97
42.5	36,740,498	421,223	0.0115	0.9885	75.99
43.5	36,148,608	447,465	0.0124	0.9876	75.11
44.5	35,463,307	758,651	0.0214	0.9786	74.18
45.5	34,724,885	489,422	0.0141	0.9859	72.60
46.5	34,260,211	338,142	0.0099	0.9901	71.57
47.5	31,694,759	447,097	0.0141	0.9859	70.87
48.5	29,333,479	711,299	0.0242	0.9758	69.87
49.5	26,442,591	469,265	0.0177	0.9823	68.17
50.5	23,601,530	322,809	0.0137	0.9863	66.96
51.5	21,137,449	439,543	0.0208	0.9792	66.05
52.5	18,550,667	336,677	0.0181	0.9819	64.67
53.5	16,207,094	241,472	0.0149	0.9851	63.50
54.5	14,528,285	268,586	0.0185	0.9815	62.55
55.5	12,644,394	253,895	0.0201	0.9799	61.40
56.5	10,537,054	182,857	0.0174	0.9826	60.17
57.5	9,235,477	144,574	0.0157	0.9843	59.12
58.5	7,217,758	206,164	0.0286	0.9714	58.20
59.5	5,857,523	212,365	0.0363	0.9637	56.53
60.5	4,300,756	119,668	0.0244	0.9756	54.48
61.5	3,876,928	73,743	0.0190	0.9810	53.15
62.5	3,307,769	75,843	0.0229	0.9771	52.14
63.5	2,869,210	56,221	0.0196	0.9804	50.95
64.5	2,455,333	57,511	0.0234	0.9766	49.95
65.5	2,200,014	27,643	0.0126	0.9874	48.78
66.5	1,699,981	59,541	0.0350	0.9650	48.17
67.5	1,360,075	19,232	0.0141	0.9859	46.48
68.5	1,189,820	13,766	0.0116	0.9884	45.82
69.5	1,087,525	8,921	0.0082	0.9918	45.29
70.5	947,085	7,542	0.0080	0.9920	44.92
71.5	790,357	11,902	0.0151	0.9849	44.56
72.5	724,073	4,089	0.0056	0.9944	43.89
73.5	630,074	3,548	0.0056	0.9944	43.64
74.5	597,625	9,352	0.0158	0.9842	43.40
75.5	473,412	949	0.0020	0.9980	42.71
76.5	325,912	2,498	0.0077	0.9923	42.62
77.5	87,701	5,279	0.0602	0.9398	42.30
78.5					39.75

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 378.10 YEASURING AND REGULATING STATION EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,735,410	2,796	0.0001	0.9999	100.00
0.5	27,213,536	24,217	0.0009	0.9991	99.99
1.5	27,356,441	40,037	0.0015	0.9985	99.90
2.5	26,727,104	114,997	0.0043	0.9957	99.75
3.5	26,454,145	21,891	0.0008	0.9992	99.33
4.5	24,740,575	13,971	0.0006	0.9994	99.24
5.5	24,593,494	180,678	0.0073	0.9927	99.19
6.5	23,818,556	38,146	0.0016	0.9984	98.46
7.5	23,437,456	35,866	0.0015	0.9985	98.30
8.5	21,209,815	46,398	0.0022	0.9978	98.15
9.5	17,386,539	176,457	0.0101	0.9899	97.94
10.5	16,551,060	178,917	0.0108	0.9892	96.94
11.5	13,033,171	48,794	0.0038	0.9962	95.90
12.5	13,501,677	98,523	0.0073	0.9927	95.54
13.5	13,152,696	39,682	0.0030	0.9970	94.84
14.5	13,024,638	22,934	0.0018	0.9982	94.56
15.5	12,659,668	32,078	0.0025	0.9975	94.39
16.5	11,274,851	56,894	0.0050	0.9950	94.15
17.5	11,227,742	139,838	0.0125	0.9875	93.68
18.5	10,750,192	292,375	0.0272	0.9728	92.51
19.5	10,157,796	152,403	0.0150	0.9850	89.99
20.5	9,816,446	134,688	0.0137	0.9863	88.64
21.5	9,533,024	80,812	0.0085	0.9915	87.43
22.5	9,274,159	49,423	0.0053	0.9947	86.68
23.5	8,893,750	15,354	0.0017	0.9983	86.22
24.5	8,645,776	60,787	0.0070	0.9930	86.07
25.5	8,653,236	64,323	0.0074	0.9926	85.47
26.5	7,426,360	48,153	0.0065	0.9935	84.83
27.5	6,916,322	71,490	0.0103	0.9897	84.28
28.5	6,466,100	80,852	0.0125	0.9875	83.41
29.5	6,144,690	186,571	0.0304	0.9696	82.37
30.5	5,675,379	57,483	0.0101	0.9899	79.87
31.5	5,353,477	18,364	0.0034	0.9966	79.06
32.5	4,720,277	19,938	0.0042	0.9958	78.79
33.5	4,543,163	127,093	0.0280	0.9720	78.46
34.5	4,251,703	67,799	0.0159	0.9841	76.26
35.5	4,026,003	47,306	0.0118	0.9882	75.04
36.5	3,076,207	206,663	0.0672	0.9328	74.16
37.5	2,564,152	61,305	0.0239	0.9761	69.18
38.5	2,367,286	24,809	0.0105	0.9895	67.53

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,243,080	21,551	0.0096	0.9904	66.82
40.5	2,087,984	23,834	0.0114	0.9886	66.18
41.5	1,637,180	11,443	0.0070	0.9930	65.42
42.5	1,465,043	19,800	0.0135	0.9865	64.96
43.5	1,325,780	18,315	0.0138	0.9862	64.08
44.5	1,251,696	31,937	0.0255	0.9745	63.20
45.5	1,073,708	39,487	0.0368	0.9632	61.59
46.5	986,344	18,939	0.0192	0.9808	59.32
47.5	921,662	18,887	0.0205	0.9795	58.18
48.5	870,843	11,603	0.0133	0.9867	56.99
49.5	839,652	6,673	0.0079	0.9921	56.23
50.5	776,237	40,362	0.0520	0.9480	55.78
51.5	682,416	12,002	0.0176	0.9824	52.88
52.5	635,344	6,242	0.0098	0.9902	51.95
53.5	586,848	4,716	0.0080	0.9920	51.44
54.5	547,763	13,843	0.0253	0.9747	51.03
55.5	492,785	1,812	0.0037	0.9963	49.74
56.5	468,558	3,379	0.0072	0.9928	49.56
57.5	441,053	10,537	0.0239	0.9761	49.20
58.5	383,105	4,538	0.0118	0.9882	48.02
59.5	274,374	3,622	0.0132	0.9868	47.45
60.5	234,309	1,039	0.0044	0.9956	46.83
61.5	206,280	1,198	0.0058	0.9942	46.62
62.5	188,696	1,332	0.0071	0.9929	46.35
63.5	155,648	411	0.0026	0.9974	46.02
64.5	128,953	1,006	0.0078	0.9922	45.90
65.5	116,596	379	0.0032	0.9968	45.54
66.5	99,464	2,041	0.0205	0.9795	45.39
67.5	84,580	729	0.0086	0.9914	44.46
68.5	80,197	541	0.0067	0.9933	44.08
69.5	76,182	5,198	0.0682	0.9318	43.78
70.5	67,939	203	0.0030	0.9970	40.80
71.5	66,491	1,147	0.0173	0.9827	40.67
72.5	65,066	1,413	0.0217	0.9783	39.97
73.5	67,122	3,291	0.0490	0.9510	39.10
74.5	62,259	4,087	0.0656	0.9344	37.19
75.5	54,760	2,185	0.0399	0.9601	34.74
76.5	53,606	212	0.0039	0.9961	33.36
77.5	53,480	4,951	0.0926	0.9074	33.23
78.5	49,076	3,371	0.0687	0.9313	30.15

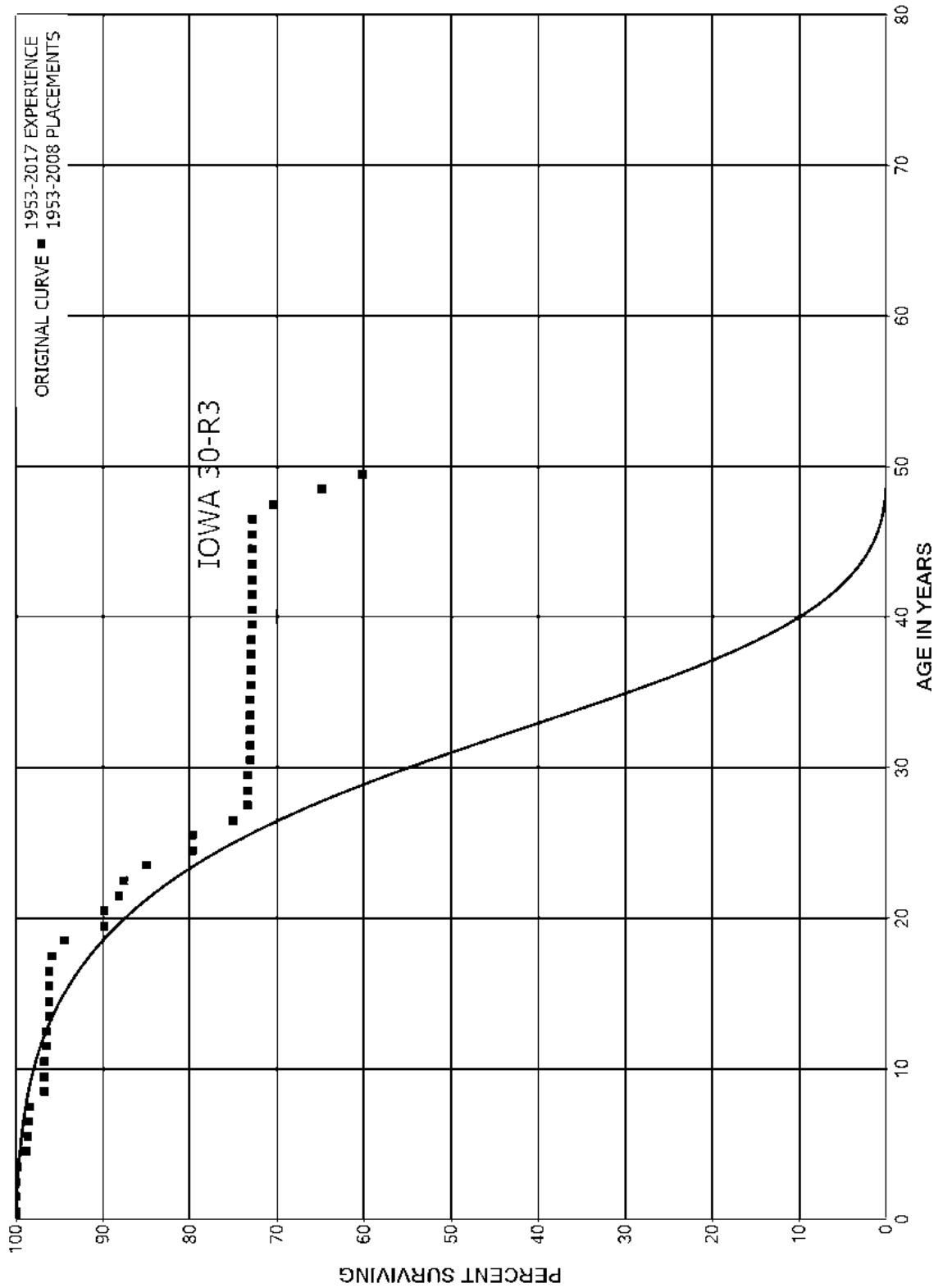
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	38,831	2,323	0.0598	0.9402	28.08	
80.5	37,532	1,048	0.0332	0.9668	26.40	
81.5	29,262	816	0.0279	0.9721	25.52	
82.5	26,506	46	0.0017	0.9983	24.81	
83.5	24,443	667	0.0273	0.9727	24.77	
84.5	23,588	382	0.0162	0.9838	24.09	
85.5	22,637		0.0000	1.0000	23.70	
86.5	22,621	0	0.0000	1.0000	23.70	
87.5	24,234	267	0.0110	0.9890	23.70	
88.5	21,069	150	0.0071	0.9929	23.44	
89.5	15,181		0.0000	1.0000	23.27	
90.5	14,359		0.0000	1.0000	23.27	
91.5	14,345		0.0000	1.0000	23.27	
92.5	11,602		0.0000	1.0000	23.27	
93.5	8,879		0.0000	1.0000	23.27	
94.5	7,523		0.0000	1.0000	23.27	
95.5	6,725		0.0000	1.0000	23.27	
96.5	6,459		0.0000	1.0000	23.27	
97.5	6,419		0.0000	1.0000	23.27	
98.5	5,752		0.0000	1.0000	23.27	
99.5	5,746		0.0000	1.0000	23.27	
100.5	5,896		0.0000	1.0000	23.27	
101.5	5,896		0.0000	1.0000	23.27	
102.5	4,876		0.0000	1.0000	23.27	
103.5	811		0.0000	1.0000	23.27	
104.5	663		0.0000	1.0000	23.27	
105.5	633		0.0000	1.0000	23.27	
106.5	512		0.0000	1.0000	23.27	
107.5	161		0.0000	1.0000	23.27	
108.5	161		0.0000	1.0000	23.27	
109.5	161		0.0000	1.0000	23.27	
110.5	161		0.0000	1.0000	23.27	
111.5	161		0.0000	1.0000	23.27	
112.5	150		0.0000	1.0000	23.27	
113.5	150		0.0000	1.0000	23.27	
114.5	150		0.0000	1.0000	23.27	
115.5	150		0.0000	1.0000	23.27	
116.5					23.27	

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - ODOORIZATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - ODORIZAION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2008			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	633,620		0.0000	1.0000	100.00
0.5	633,618		0.0000	1.0000	100.00
1.5	618,799		0.0000	1.0000	100.00
2.5	618,800	697	0.0011	0.9989	100.00
3.5	618,103	6,686	0.0108	0.9892	99.89
4.5	611,417	1,390	0.0023	0.9977	98.81
5.5	535,931	258	0.0005	0.9995	98.58
6.5	535,673	520	0.0010	0.9990	98.53
7.5	535,153	9,418	0.0176	0.9824	98.44
8.5	525,735		0.0000	1.0000	96.71
9.5	525,735		0.0000	1.0000	96.71
10.5	525,735	855	0.0016	0.9984	96.71
11.5	524,880	303	0.0006	0.9994	96.55
12.5	524,575	1,744	0.0033	0.9967	96.49
13.5	522,831	270	0.0005	0.9995	96.17
14.5	470,395		0.0000	1.0000	96.12
15.5	470,307		0.0000	1.0000	96.12
16.5	290,476	936	0.0032	0.9968	96.12
17.5	289,540	4,440	0.0153	0.9847	95.81
18.5	285,100	13,543	0.0475	0.9525	94.34
19.5	271,555		0.0000	1.0000	89.86
20.5	250,907	4,703	0.0188	0.9812	89.86
21.5	246,202	1,700	0.0069	0.9931	88.18
22.5	244,502	7,278	0.0298	0.9702	87.57
23.5	237,224	14,668	0.0618	0.9382	84.96
24.5	222,556		0.0000	1.0000	79.71
25.5	233,176	13,431	0.0576	0.9424	79.71
26.5	169,019	3,915	0.0232	0.9768	75.12
27.5	165,104		0.0000	1.0000	73.38
28.5	165,104		0.0000	1.0000	73.38
29.5	165,104	730	0.0044	0.9956	73.38
30.5	164,374		0.0000	1.0000	73.05
31.5	164,374		0.0000	1.0000	73.05
32.5	135,113		0.0000	1.0000	73.05
33.5	124,211		0.0000	1.0000	73.05
34.5	123,976	76	0.0006	0.9994	73.05
35.5	123,901		0.0000	1.0000	73.01
36.5	123,901		0.0000	1.0000	73.01
37.5	123,901		0.0000	1.0000	73.01
38.5	123,900	282	0.0023	0.9977	73.01

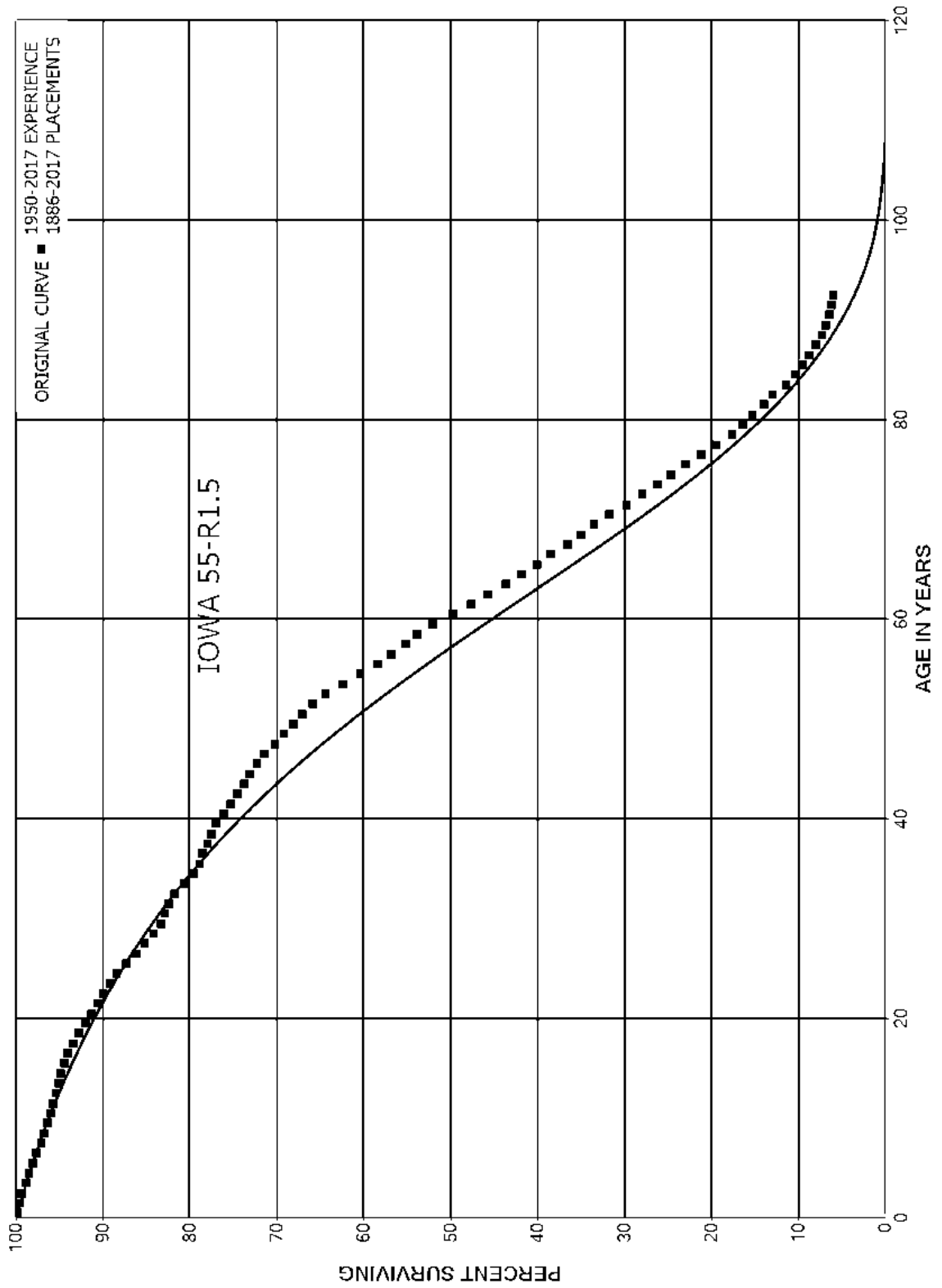
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - ODORIZAION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2008			EXPERIENCE BAND 1953-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,619		0.0000	1.0000	72.84
40.5	123,619		0.0000	1.0000	72.84
41.5	115,968		0.0000	1.0000	72.84
42.5	112,617		0.0000	1.0000	72.84
43.5	109,160		0.0000	1.0000	72.84
44.5	109,160		0.0000	1.0000	72.84
45.5	109,160		0.0000	1.0000	72.84
46.5	104,228	3,532	0.0339	0.9661	72.84
47.5	100,752	7,902	0.0784	0.9216	70.37
48.5	87,116	5,911	0.0729	0.9271	64.85
49.5	74,041	1,259	0.0170	0.9830	60.13
50.5	72,782	2,677	0.0368	0.9632	59.11
51.5	69,844	402	0.0058	0.9942	56.93
52.5	67,255		0.0000	1.0000	56.60
53.5	67,255	2,024	0.0301	0.9699	56.60
54.5	64,515		0.0000	1.0000	54.90
55.5	61,523		0.0000	1.0000	54.90
56.5	61,523	587	0.0095	0.9905	54.90
57.5	56,006		0.0000	1.0000	54.38
58.5	32,455		0.0000	1.0000	54.38
59.5	12,033		0.0000	1.0000	54.38
60.5	5,771		0.0000	1.0000	54.38
61.5	5,481		0.0000	1.0000	54.38
62.5	2,434		0.0000	1.0000	54.38
63.5					54.38

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	318,365,334	390,738	0.0012	0.9988	100.00
0.5	307,983,724	916,224	0.0030	0.9970	99.88
1.5	297,397,565	959,537	0.0032	0.9968	99.58
2.5	290,129,374	1,184,198	0.0041	0.9959	99.26
3.5	277,657,083	1,068,018	0.0038	0.9962	98.85
4.5	272,828,757	1,131,414	0.0041	0.9959	98.47
5.5	267,378,806	1,216,844	0.0046	0.9954	98.07
6.5	258,679,018	1,471,790	0.0057	0.9943	97.62
7.5	257,415,396	875,960	0.0034	0.9966	97.06
8.5	250,417,087	926,542	0.0037	0.9963	96.73
9.5	243,832,897	955,343	0.0039	0.9961	96.38
10.5	235,354,821	706,675	0.0030	0.9970	96.00
11.5	228,426,307	764,233	0.0033	0.9967	95.71
12.5	218,792,187	696,120	0.0032	0.9968	95.39
13.5	208,818,532	652,760	0.0031	0.9969	95.09
14.5	201,227,181	826,164	0.0041	0.9959	94.79
15.5	193,448,548	791,782	0.0041	0.9959	94.40
16.5	182,559,213	1,195,179	0.0065	0.9935	94.01
17.5	180,402,882	1,215,111	0.0067	0.9933	93.40
18.5	171,776,544	1,497,799	0.0087	0.9913	92.77
19.5	167,968,070	1,176,973	0.0070	0.9930	91.96
20.5	155,381,122	1,155,247	0.0074	0.9926	91.32
21.5	150,585,046	1,161,371	0.0077	0.9923	90.64
22.5	145,246,508	1,187,578	0.0082	0.9918	89.94
23.5	137,170,130	1,286,861	0.0094	0.9906	89.20
24.5	130,491,065	1,515,840	0.0116	0.9884	88.36
25.5	118,073,511	1,534,011	0.0130	0.9870	87.34
26.5	111,455,464	1,274,475	0.0114	0.9886	86.20
27.5	101,182,613	1,230,796	0.0122	0.9878	85.22
28.5	98,362,383	1,066,955	0.0108	0.9892	84.18
29.5	90,935,702	481,960	0.0053	0.9947	83.27
30.5	76,947,164	371,237	0.0048	0.9952	82.83
31.5	74,659,929	603,033	0.0081	0.9919	82.43
32.5	65,315,083	915,124	0.0140	0.9860	81.76
33.5	55,706,777	770,893	0.0138	0.9862	80.62
34.5	51,380,000	409,528	0.0080	0.9920	79.50
35.5	44,343,625	232,953	0.0053	0.9947	78.87
36.5	35,768,585	239,950	0.0067	0.9933	78.45
37.5	30,949,853	153,182	0.0049	0.9951	77.93
38.5	28,158,298	224,814	0.0080	0.9920	77.54

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,124,515	266,366	0.0110	0.9890	76.92
40.5	22,924,303	230,465	0.0101	0.9899	76.07
41.5	20,967,609	220,737	0.0105	0.9895	75.31
42.5	19,773,284	201,317	0.0102	0.9898	74.52
43.5	18,632,867	177,111	0.0095	0.9905	73.76
44.5	17,437,471	180,788	0.0104	0.9896	73.06
45.5	16,074,174	210,509	0.0131	0.9869	72.30
46.5	14,503,327	230,724	0.0159	0.9841	71.35
47.5	12,853,666	183,543	0.0143	0.9857	70.22
48.5	11,526,255	189,660	0.0165	0.9835	69.21
49.5	10,161,891	146,898	0.0145	0.9855	68.07
50.5	9,213,076	177,901	0.0193	0.9807	67.09
51.5	8,003,258	168,100	0.0210	0.9790	65.80
52.5	6,819,630	209,771	0.0308	0.9692	64.41
53.5	5,779,385	185,168	0.0320	0.9680	62.43
54.5	4,771,200	158,559	0.0332	0.9668	60.43
55.5	4,130,993	108,429	0.0262	0.9738	58.42
56.5	3,442,063	102,576	0.0298	0.9702	56.89
57.5	2,936,894	74,263	0.0253	0.9747	55.19
58.5	2,491,197	80,706	0.0324	0.9676	53.80
59.5	2,152,311	95,339	0.0443	0.9557	52.06
60.5	1,852,258	77,964	0.0421	0.9579	49.75
61.5	1,610,456	64,793	0.0402	0.9598	47.66
62.5	1,421,994	66,074	0.0465	0.9535	45.74
63.5	1,259,464	51,722	0.0411	0.9589	43.61
64.5	1,152,485	48,166	0.0418	0.9582	41.82
65.5	1,064,805	42,776	0.0402	0.9598	40.07
66.5	984,950	50,294	0.0511	0.9489	38.46
67.5	902,371	39,111	0.0433	0.9567	36.50
68.5	827,615	33,369	0.0403	0.9597	34.92
69.5	760,420	41,545	0.0546	0.9454	33.51
70.5	694,802	41,897	0.0603	0.9397	31.68
71.5	637,795	39,471	0.0619	0.9381	29.77
72.5	594,696	36,544	0.0615	0.9385	27.93
73.5	550,828	34,202	0.0621	0.9379	26.21
74.5	512,369	35,036	0.0684	0.9316	24.58
75.5	468,692	35,488	0.0757	0.9243	22.90
76.5	419,357	32,629	0.0778	0.9222	21.17
77.5	380,434	37,626	0.0989	0.9011	19.52
78.5	338,371	22,707	0.0671	0.9329	17.59

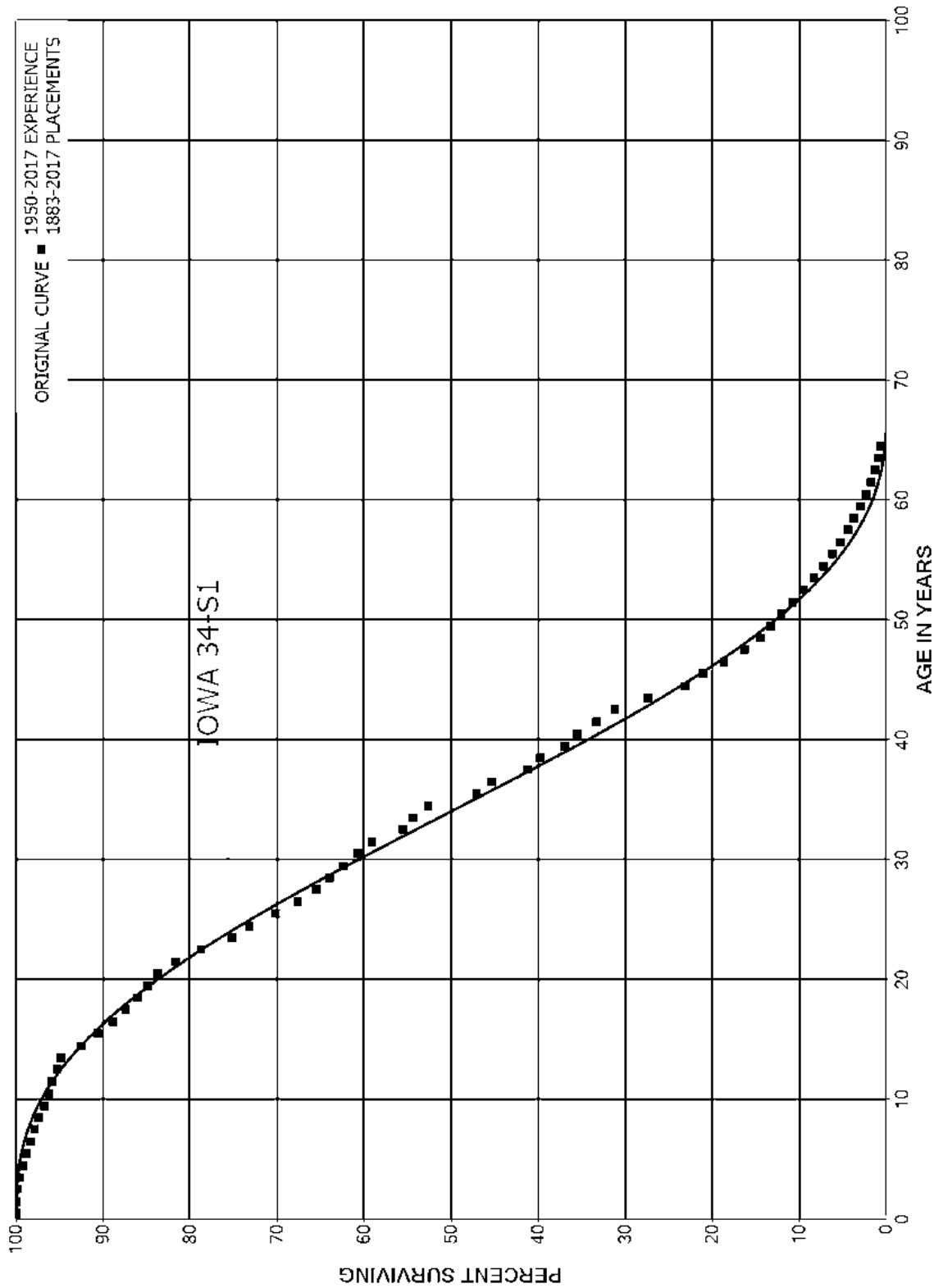
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	314,154	21,738	0.0692	0.9308	16.41
80.5	289,379	24,658	0.0852	0.9148	15.27
81.5	267,924	19,686	0.0752	0.9248	13.97
82.5	240,851	27,984	0.1162	0.8838	12.92
83.5	211,576	21,309	0.1007	0.8993	11.42
84.5	188,505	14,506	0.0770	0.9230	10.27
85.5	171,547	14,658	0.0854	0.9146	9.48
86.5	154,397	13,442	0.0871	0.9129	8.67
87.5	137,373	10,955	0.0797	0.9203	7.92
88.5	123,758	7,918	0.0640	0.9360	7.28
89.5	112,796	6,988	0.0620	0.9380	6.82
90.5	103,185	4,436	0.0430	0.9570	6.40
91.5	95,768	2,008	0.0210	0.9790	6.12
92.5	92,201	2,769	0.0300	0.9700	5.99
93.5	87,970	1,415	0.0161	0.9839	5.81
94.5	85,009	2,299	0.0270	0.9730	5.72
95.5	81,627	2,301	0.0282	0.9718	5.56
96.5	76,995	797	0.0104	0.9896	5.41
97.5	73,613	738	0.0100	0.9900	5.35
98.5	70,454	1,543	0.0219	0.9781	5.30
99.5	66,783	1,622	0.0243	0.9757	5.18
100.5	62,365	2,003	0.0321	0.9679	5.06
101.5	55,809	2,173	0.0389	0.9611	4.89
102.5	52,135	7,503	0.1439	0.8561	4.70
103.5	44,633	6,060	0.1358	0.8642	4.03
104.5	38,573	5,498	0.1423	0.8575	3.48
105.5	33,075	4,926	0.1489	0.8511	2.98
106.5	28,149	7,563	0.2687	0.7313	2.54
107.5	20,586	1,405	0.0683	0.9317	1.86
108.5	18,837	324	0.0172	0.9828	1.73
109.5	15,528	16	0.0010	0.9990	1.70
110.5	11,378		0.0000	1.0000	1.70
111.5	7,553	1	0.0001	0.9999	1.70
112.5	3,539		0.0000	1.0000	1.70
113.5	2,595		0.0000	1.0000	1.70
114.5	2,052		0.0000	1.0000	1.70
115.5	1,653		0.0000	1.0000	1.70
116.5	15		0.0000	1.0000	1.70
117.5					1.70

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,092,234	3,360	0.0001	0.9999	100.00
0.5	34,918,325	17,205	0.0005	0.9995	99.99
1.5	34,589,387	44,045	0.0013	0.9987	99.94
2.5	34,670,846	68,880	0.0020	0.9980	99.81
3.5	33,685,788	140,924	0.0042	0.9958	99.62
4.5	30,075,135	103,208	0.0034	0.9966	99.20
5.5	29,646,794	174,454	0.0059	0.9941	98.86
6.5	28,034,168	113,752	0.0041	0.9959	98.28
7.5	26,438,971	131,603	0.0050	0.9950	97.88
8.5	26,383,876	165,581	0.0063	0.9937	97.39
9.5	25,906,165	168,687	0.0065	0.9935	96.78
10.5	24,569,146	86,440	0.0035	0.9965	96.15
11.5	24,639,997	140,160	0.0057	0.9943	95.81
12.5	23,645,463	114,387	0.0048	0.9952	95.27
13.5	23,171,288	573,721	0.0248	0.9752	94.80
14.5	22,026,523	449,639	0.0204	0.9796	92.46
15.5	20,542,527	391,741	0.0191	0.9809	90.57
16.5	18,813,488	299,172	0.0159	0.9841	88.84
17.5	18,174,756	282,840	0.0156	0.9844	87.43
18.5	17,872,366	250,052	0.0140	0.9860	86.07
19.5	16,998,333	218,277	0.0128	0.9872	84.87
20.5	16,427,838	423,913	0.0258	0.9742	83.78
21.5	15,638,229	547,624	0.0350	0.9650	81.61
22.5	14,909,848	687,179	0.0461	0.9539	78.76
23.5	13,446,868	344,041	0.0256	0.9744	75.13
24.5	12,734,615	530,113	0.0416	0.9584	73.20
25.5	12,171,802	433,183	0.0356	0.9644	70.16
26.5	11,227,664	357,506	0.0318	0.9682	67.66
27.5	10,677,823	245,902	0.0230	0.9770	65.51
28.5	10,200,476	259,989	0.0255	0.9745	64.00
29.5	9,683,453	246,697	0.0255	0.9745	62.37
30.5	9,091,623	261,410	0.0288	0.9712	60.78
31.5	8,699,893	524,120	0.0602	0.9398	59.03
32.5	7,808,972	156,582	0.0201	0.9799	55.47
33.5	7,664,763	253,799	0.0331	0.9669	54.36
34.5	7,480,111	785,982	0.1051	0.8949	52.56
35.5	6,517,880	240,641	0.0369	0.9631	47.04
36.5	6,294,838	568,033	0.0902	0.9098	45.30
37.5	5,567,160	201,472	0.0362	0.9638	41.21
38.5	5,195,746	361,577	0.0696	0.9304	39.72

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,755,697	184,548	0.0388	0.9612	36.96
40.5	4,304,457	283,506	0.0629	0.9371	35.52
41.5	4,169,437	266,169	0.0638	0.9362	33.29
42.5	3,755,073	459,345	0.1223	0.8777	31.16
43.5	3,221,602	508,782	0.1579	0.8421	27.35
44.5	2,593,527	221,368	0.0854	0.9146	23.03
45.5	2,125,351	244,156	0.1149	0.8851	21.07
46.5	1,802,070	225,325	0.1250	0.8750	18.65
47.5	1,434,679	164,100	0.1144	0.8856	16.31
48.5	1,162,304	90,973	0.0783	0.9217	14.45
49.5	980,147	93,890	0.0958	0.9042	13.32
50.5	890,467	96,296	0.1081	0.8919	12.04
51.5	795,464	91,297	0.1148	0.8852	10.74
52.5	727,134	90,666	0.1247	0.8753	9.51
53.5	636,580	85,655	0.1346	0.8654	8.32
54.5	551,144	78,994	0.1433	0.8567	7.20
55.5	472,403	69,275	0.1466	0.8534	6.17
56.5	403,521	64,175	0.1590	0.8410	5.26
57.5	339,777	54,905	0.1616	0.8384	4.43
58.5	284,879	62,013	0.2177	0.7823	3.71
59.5	222,928	50,035	0.2244	0.7756	2.90
60.5	173,351	40,555	0.2339	0.7661	2.25
61.5	132,996	34,108	0.2565	0.7435	1.73
62.5	98,981	28,555	0.2885	0.7115	1.28
63.5	70,451	20,691	0.2937	0.7063	0.91
64.5	50,121	15,534	0.3099	0.6901	0.64
65.5	34,859	11,573	0.3320	0.6680	0.44
66.5	25,471	10,460	0.4107	0.5893	0.30
67.5	17,559	8,127	0.4628	0.5372	0.18
68.5	9,432	3,748	0.3973	0.6027	0.09
69.5	7,974	2,542	0.3188	0.6812	0.06
70.5	7,003	804	0.1148	0.8852	0.04
71.5	6,502	1,697	0.2610	0.7390	0.03
72.5	6,026	738	0.1225	0.8775	0.03
73.5	5,815	953	0.1639	0.8361	0.02
74.5	5,122	563	0.1099	0.8901	0.02
75.5	4,709	867	0.1841	0.8159	0.02
76.5	3,992	362	0.0906	0.9094	0.01
77.5	3,631	860	0.2369	0.7631	0.01
78.5	2,771	1,132	0.4087	0.5913	0.01

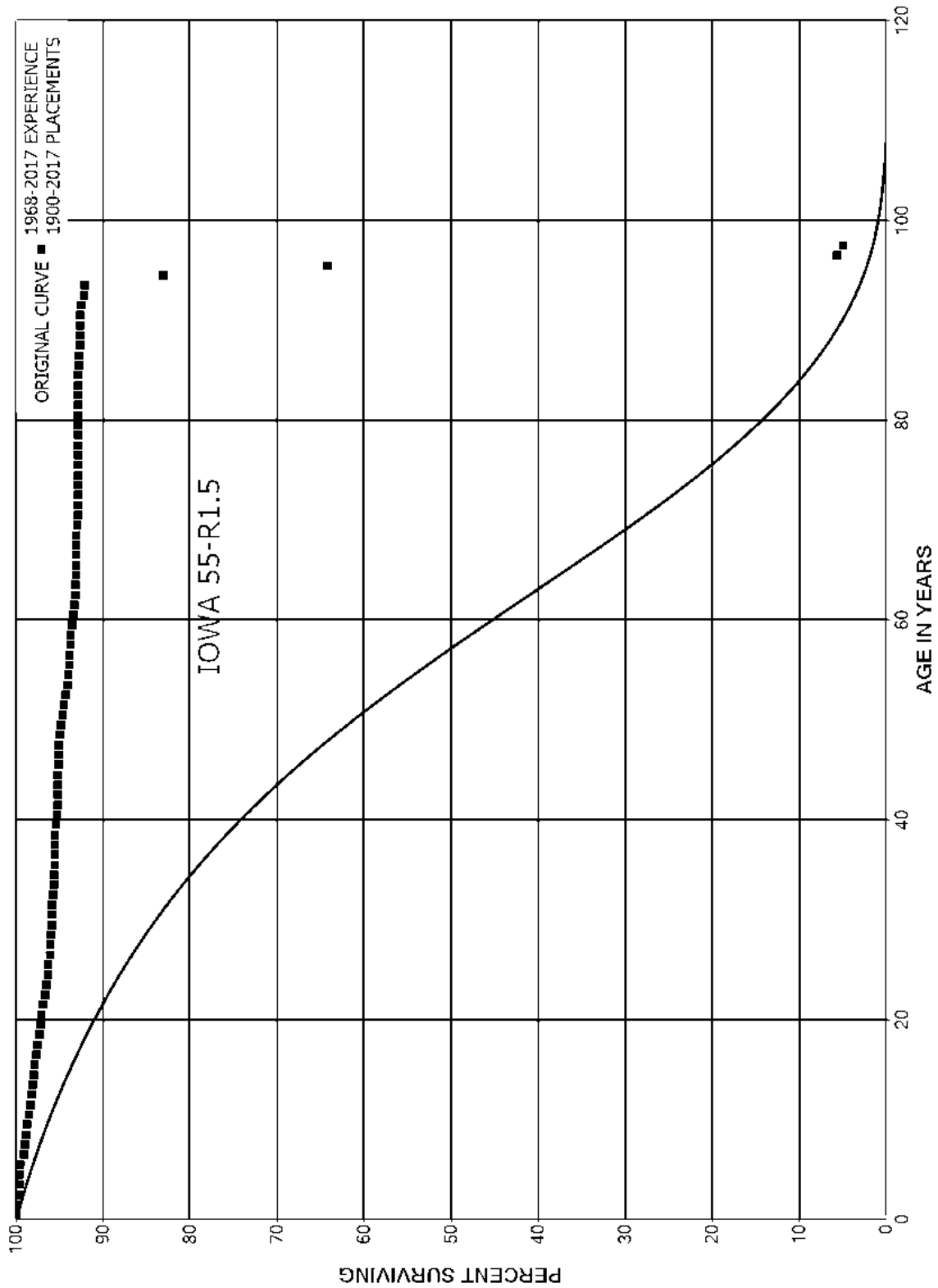
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,638	82	0.0501	0.9499	0.01	
80.5	1,581	259	0.1636	0.8364	0.01	
81.5	1,322	673	0.5092	0.4908	0.00	
82.5	649	148	0.2281	0.7719	0.00	
83.5	501	140	0.2803	0.7197	0.00	
84.5	361	41	0.1125	0.8875	0.00	
85.5	377	81	0.2150	0.7850	0.00	
86.5	296	239	0.8084	0.1916	0.00	
87.5	64		0.0000	1.0000	0.00	
88.5	64		0.0000	1.0000	0.00	
89.5	36	22	0.6048	0.3952	0.00	
90.5	14		0.0000	1.0000	0.00	
91.5	14	7	0.4876	0.5124	0.00	
92.5	7		0.0000	1.0000	0.00	
93.5	7	7	0.9986	0.0014	0.00	
94.5	0		0.0000	1.0000	0.00	
95.5	0		0.0000	1.0000	0.00	
96.5	0		0.0000	1.0000	0.00	
97.5					0.00	

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017			EXPERIENCE BAND 1968-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,105,118	1,346	0.0001	0.9999	100.00	
0.5	9,799,275	13,680	0.0014	0.9986	99.99	
1.5	8,976,397	6,875	0.0008	0.9992	99.85	
2.5	8,667,050	9,851	0.0011	0.9989	99.77	
3.5	8,517,282	6,946	0.0008	0.9992	99.66	
4.5	8,927,632	6,808	0.0008	0.9992	99.58	
5.5	8,737,792	35,823	0.0041	0.9959	99.50	
6.5	8,565,309	11,011	0.0013	0.9987	99.09	
7.5	8,357,619	7,829	0.0009	0.9991	98.97	
8.5	7,829,724	13,243	0.0017	0.9983	98.87	
9.5	7,681,151	16,590	0.0022	0.9978	98.71	
10.5	7,461,120	12,303	0.0016	0.9984	98.49	
11.5	7,356,585	8,168	0.0011	0.9989	98.33	
12.5	7,304,318	9,480	0.0013	0.9987	98.22	
13.5	6,623,159	7,462	0.0011	0.9989	98.09	
14.5	6,467,727	11,234	0.0017	0.9983	97.98	
15.5	6,207,841	13,811	0.0022	0.9978	97.81	
16.5	6,012,751	8,955	0.0015	0.9985	97.60	
17.5	6,149,746	7,767	0.0013	0.9987	97.45	
18.5	6,305,027	6,950	0.0011	0.9989	97.33	
19.5	6,571,663	7,945	0.0012	0.9988	97.22	
20.5	6,600,193	14,487	0.0022	0.9978	97.10	
21.5	6,824,568	19,110	0.0028	0.9972	96.89	
22.5	7,108,361	11,570	0.0016	0.9984	96.62	
23.5	6,901,385	9,553	0.0014	0.9986	96.46	
24.5	6,622,163	6,524	0.0010	0.9990	96.33	
25.5	6,136,455	7,176	0.0012	0.9988	96.23	
26.5	5,694,761	2,576	0.0005	0.9995	96.12	
27.5	5,643,548	6,702	0.0012	0.9988	96.08	
28.5	5,755,780	5,529	0.0010	0.9990	95.96	
29.5	5,674,857	2,636	0.0005	0.9995	95.87	
30.5	5,468,246	2,162	0.0004	0.9996	95.83	
31.5	5,454,777	3,127	0.0006	0.9994	95.79	
32.5	5,187,608	5,097	0.0010	0.9990	95.73	
33.5	4,910,375	2,254	0.0005	0.9995	95.64	
34.5	4,807,376	2,203	0.0005	0.9995	95.59	
35.5	4,640,266	972	0.0002	0.9998	95.55	
36.5	4,415,395	400	0.0001	0.9999	95.53	
37.5	4,295,202	3,181	0.0007	0.9993	95.52	
38.5	4,299,043	2,454	0.0006	0.9994	95.45	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017			EXPERIENCE BAND 1968-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,154,671	4,559	0.0011	0.9989	95.40
40.5	3,982,130	2,728	0.0007	0.9993	95.29
41.5	3,988,068	311	0.0001	0.9999	95.23
42.5	3,848,893	2,899	0.0008	0.9992	95.22
43.5	3,766,554	484	0.0001	0.9999	95.15
44.5	3,605,039	617	0.0002	0.9998	95.14
45.5	3,481,556	1,046	0.0003	0.9997	95.12
46.5	3,378,057	307	0.0001	0.9999	95.09
47.5	3,316,689	5,159	0.0016	0.9984	95.08
48.5	3,197,023	4,510	0.0014	0.9986	94.93
49.5	3,089,077	4,437	0.0014	0.9986	94.80
50.5	2,986,518	5,768	0.0019	0.9981	94.66
51.5	2,914,453	6,171	0.0021	0.9979	94.48
52.5	2,811,926	6,600	0.0023	0.9977	94.28
53.5	2,690,376	4,173	0.0016	0.9984	94.06
54.5	2,602,794	2,610	0.0010	0.9990	93.91
55.5	2,499,089	970	0.0004	0.9996	93.82
56.5	2,390,701	890	0.0004	0.9996	93.78
57.5	2,284,512	1,031	0.0005	0.9995	93.75
58.5	2,161,184	3,581	0.0017	0.9983	93.71
59.5	2,022,582	2,907	0.0014	0.9986	93.55
60.5	1,876,219	2,206	0.0012	0.9988	93.42
61.5	1,722,269	1,500	0.0009	0.9991	93.31
62.5	1,603,738	1,289	0.0008	0.9992	93.23
63.5	1,512,423	999	0.0007	0.9993	93.15
64.5	1,440,006	571	0.0004	0.9996	93.09
65.5	1,384,311	63	0.0000	1.0000	93.05
66.5	1,279,018	43	0.0000	1.0000	93.05
67.5	1,191,053	306	0.0003	0.9997	93.04
68.5	1,092,399	1,060	0.0010	0.9990	93.02
69.5	1,043,234	1,011	0.0010	0.9990	92.93
70.5	990,776	1	0.0000	1.0000	92.84
71.5	968,948	14	0.0000	1.0000	92.84
72.5	965,837	22	0.0000	1.0000	92.84
73.5	957,619	7	0.0000	1.0000	92.84
74.5	945,931		0.0000	1.0000	92.84
75.5	937,364		0.0000	1.0000	92.84
76.5	913,119		0.0000	1.0000	92.84
77.5	893,557	203	0.0002	0.9998	92.84
78.5	882,954		0.0000	1.0000	92.81

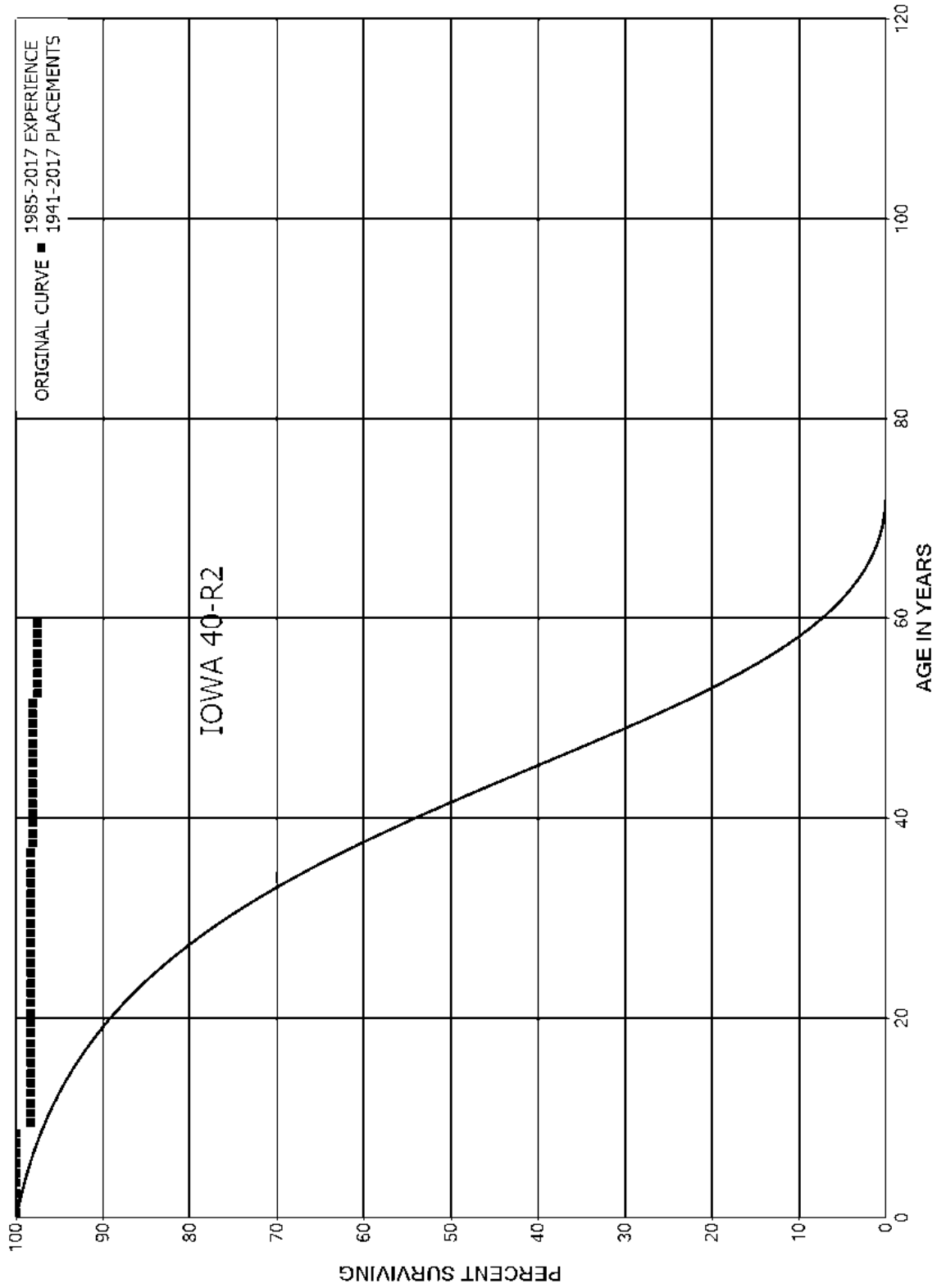
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017			EXPERIENCE BAND 1968-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	821,086		0.0000	1.0000	92.81
80.5	776,651		0.0000	1.0000	92.81
81.5	736,404	242	0.0003	0.9997	92.81
82.5	713,658		0.0000	1.0000	92.78
83.5	677,938		0.0000	1.0000	92.78
84.5	643,740	551	0.0009	0.9991	92.78
85.5	609,499	200	0.0003	0.9997	92.70
86.5	578,234	35	0.0001	0.9999	92.67
87.5	533,489	194	0.0004	0.9996	92.67
88.5	482,839	64	0.0001	0.9999	92.64
89.5	432,724	62	0.0001	0.9999	92.62
90.5	375,689	381	0.0010	0.9990	92.61
91.5	326,082	1,063	0.0033	0.9967	92.52
92.5	270,211	496	0.0018	0.9982	92.21
93.5	219,413	21,395	0.0975	0.9025	92.04
94.5	141,736	32,205	0.2272	0.7728	83.07
95.5	35,523	32,412	0.9124	0.0876	64.19
96.5	1,022	125	0.1226	0.8774	5.62
97.5	970	99	0.1021	0.8979	4.93
98.5	893	110	0.1231	0.8769	4.43
99.5	793	114	0.1436	0.8564	3.88
100.5	765	18	0.0230	0.9770	3.33
101.5	763	91	0.1194	0.8806	3.25
102.5	697	109	0.1563	0.8437	2.86
103.5	645	31	0.0488	0.9512	2.41
104.5	621	132	0.2132	0.7868	2.30
105.5	489	8	0.0156	0.9844	1.81
106.5	552	481	0.8719	0.1281	1.78
107.5	80	71	0.8877	0.1123	0.23
108.5	49	9	0.1832	0.8168	0.03
109.5	40	40	1.0000		0.02
110.5	76		0.0000	1.0000	
111.5	85	76	0.8961		
112.5	23	9	0.3900		
113.5	14	14	1.0000		
114.5					

PEOPLES NATURAL GAS COMPANY LLC - REGULATOR DIVISION
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2017			EXPERIENCE BAND 1985-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	321,070		0.0000	1.0000	100.00
0.5	90,035		0.0000	1.0000	100.00
1.5	89,530		0.0000	1.0000	100.00
2.5	123,466		0.0000	1.0000	100.00
3.5	125,819		0.0000	1.0000	100.00
4.5	126,040		0.0000	1.0000	100.00
5.5	130,228		0.0000	1.0000	100.00
6.5	149,848		0.0000	1.0000	100.00
7.5	152,329		0.0000	1.0000	100.00
8.5	154,615	2,569	0.0166	0.9834	100.00
9.5	156,565		0.0000	1.0000	98.34
10.5	167,590		0.0000	1.0000	98.34
11.5	176,800		0.0000	1.0000	98.34
12.5	206,546		0.0000	1.0000	98.34
13.5	225,502		0.0000	1.0000	98.34
14.5	244,394		0.0000	1.0000	98.34
15.5	287,489		0.0000	1.0000	98.34
16.5	319,561		0.0000	1.0000	98.34
17.5	341,627		0.0000	1.0000	98.34
18.5	348,856		0.0000	1.0000	98.34
19.5	303,953		0.0000	1.0000	98.34
20.5	302,198		0.0000	1.0000	98.34
21.5	303,579		0.0000	1.0000	98.34
22.5	299,555		0.0000	1.0000	98.34
23.5	278,382		0.0000	1.0000	98.34
24.5	274,005		0.0000	1.0000	98.34
25.5	264,366		0.0000	1.0000	98.34
26.5	256,687		0.0000	1.0000	98.34
27.5	241,304		0.0000	1.0000	98.34
28.5	218,946		0.0000	1.0000	98.34
29.5	198,325		0.0000	1.0000	98.34
30.5	179,693		0.0000	1.0000	98.34
31.5	158,137		0.0000	1.0000	98.34
32.5	103,509		0.0000	1.0000	98.34
33.5	70,964		0.0000	1.0000	98.34
34.5	49,774		0.0000	1.0000	98.34
35.5	66,536		0.0000	1.0000	98.34
36.5	67,429	173	0.0026	0.9974	98.34
37.5	70,537		0.0000	1.0000	98.09
38.5	73,839		0.0000	1.0000	98.09

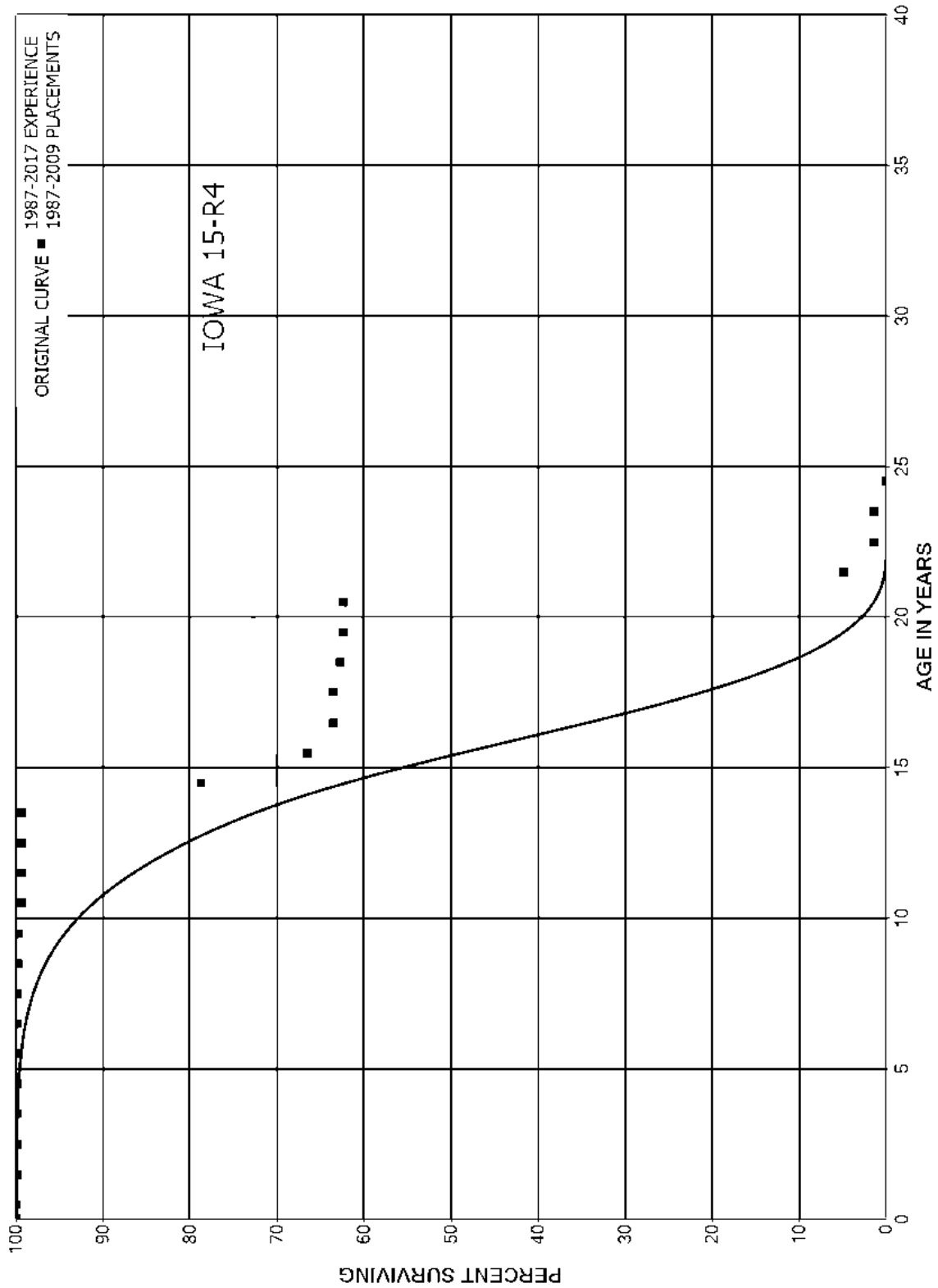
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2017			EXPERIENCE BAND 1985-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,152		0.0000	1.0000	98.09
40.5	74,931		0.0000	1.0000	98.09
41.5	74,854		0.0000	1.0000	98.09
42.5	70,774		0.0000	1.0000	98.09
43.5	70,229		0.0000	1.0000	98.09
44.5	69,910		0.0000	1.0000	98.09
45.5	70,322		0.0000	1.0000	98.09
46.5	53,280		0.0000	1.0000	98.09
47.5	51,659		0.0000	1.0000	98.09
48.5	44,578		0.0000	1.0000	98.09
49.5	44,307		0.0000	1.0000	98.09
50.5	42,967		0.0000	1.0000	98.09
51.5	40,888	232	0.0057	0.9943	98.09
52.5	12,935		0.0000	1.0000	97.53
53.5	12,080		0.0000	1.0000	97.53
54.5	8,008		0.0000	1.0000	97.53
55.5	4,112		0.0000	1.0000	97.53
56.5	2,771		0.0000	1.0000	97.53
57.5	2,093		0.0000	1.0000	97.53
58.5	1,971		0.0000	1.0000	97.53
59.5	3,201		0.0000	1.0000	97.53
60.5	3,201		0.0000	1.0000	97.53
61.5	3,161		0.0000	1.0000	97.53
62.5	2,670		0.0000	1.0000	97.53
63.5	2,610		0.0000	1.0000	97.53
64.5	2,610		0.0000	1.0000	97.53
65.5	2,610		0.0000	1.0000	97.53
66.5	2,509		0.0000	1.0000	97.53
67.5	2,509		0.0000	1.0000	97.53
68.5	2,419		0.0000	1.0000	97.53
69.5	2,419		0.0000	1.0000	97.53
70.5	2,013		0.0000	1.0000	97.53
71.5	2,013		0.0000	1.0000	97.53
72.5	1,322		0.0000	1.0000	97.53
73.5	1,322		0.0000	1.0000	97.53
74.5	1,322		0.0000	1.0000	97.53
75.5	1,322		0.0000	1.0000	97.53
76.5					97.53

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



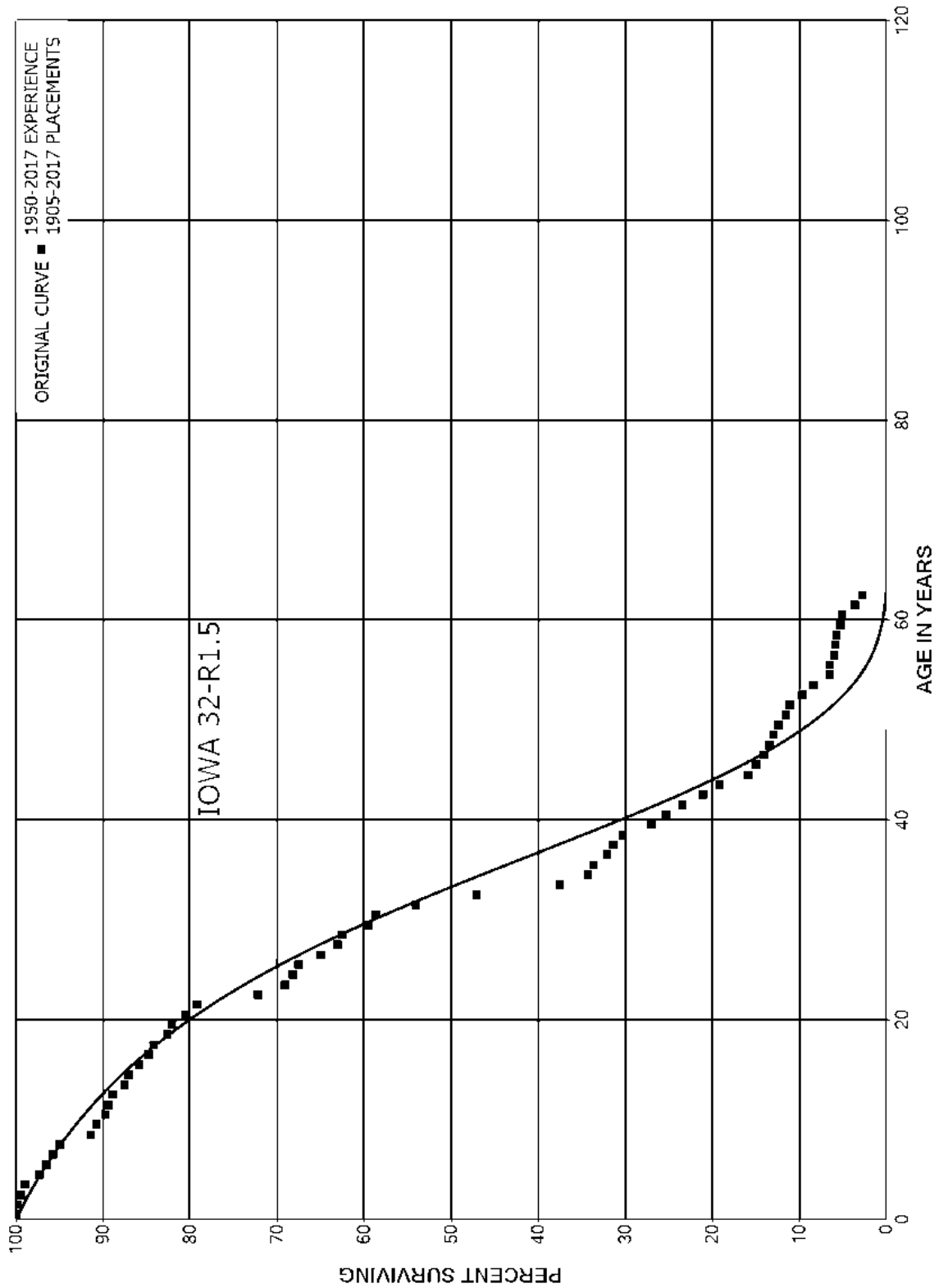
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2009			EXPERIENCE BAND 1987-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,353,325	4,328	0.0002	0.9998	100.00
0.5	21,347,137	41,511	0.0019	0.9981	99.98
1.5	21,492,795		0.0000	1.0000	99.79
2.5	21,445,675		0.0000	1.0000	99.79
3.5	21,267,906		0.0000	1.0000	99.79
4.5	21,093,013		0.0000	1.0000	99.79
5.5	21,093,013		0.0000	1.0000	99.79
6.5	21,258,507		0.0000	1.0000	99.79
7.5	21,258,507	5,136	0.0002	0.9998	99.79
8.5	21,253,371		0.0000	1.0000	99.76
9.5	21,253,371	99,617	0.0047	0.9953	99.76
10.5	21,153,754		0.0000	1.0000	99.30
11.5	21,153,754		0.0000	1.0000	99.30
12.5	6,586,942		0.0000	1.0000	99.30
13.5	6,586,942	1,364,818	0.2072	0.7928	99.30
14.5	5,222,124	808,644	0.1548	0.8452	78.72
15.5	4,413,479	203,634	0.0461	0.9539	66.53
16.5	4,209,845		0.0000	1.0000	63.46
17.5	4,209,845	51,879	0.0123	0.9877	63.46
18.5	4,157,967	20,604	0.0050	0.9950	62.68
19.5	4,137,363		0.0000	1.0000	62.37
20.5	4,137,363	3,816,567	0.9225	0.0775	62.37
21.5	320,796	228,666	0.7128	0.2872	4.84
22.5	92,129		0.0000	1.0000	1.39
23.5	92,129	92,129	1.0000		1.39
24.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUIPMENT DIVISION
 ACCOUNT 387.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,006,129	379	0.0004	0.9996	100.00	
0.5	639,083	800	0.0013	0.9987	99.96	
1.5	635,702	2,777	0.0044	0.9956	99.84	
2.5	509,799	2,758	0.0042	0.9958	99.40	
3.5	455,386	7,715	0.0169	0.9831	98.98	
4.5	458,532	3,921	0.0086	0.9914	97.30	
5.5	488,973	3,919	0.0080	0.9920	96.47	
6.5	490,675	3,776	0.0077	0.9923	95.70	
7.5	491,443	18,440	0.0375	0.9625	94.96	
8.5	474,041	3,219	0.0068	0.9932	91.40	
9.5	472,036	5,428	0.0115	0.9885	90.78	
10.5	467,681	1,745	0.0037	0.9963	89.73	
11.5	474,988	3,283	0.0069	0.9931	89.40	
12.5	478,274	6,715	0.0140	0.9860	88.78	
13.5	479,848	2,370	0.0049	0.9951	87.53	
14.5	479,279	7,139	0.0149	0.9851	87.10	
15.5	473,391	5,714	0.0121	0.9879	85.80	
16.5	468,273	3,573	0.0076	0.9924	84.77	
17.5	463,112	8,444	0.0182	0.9818	84.12	
18.5	447,205	2,582	0.0058	0.9942	82.59	
19.5	445,873	8,714	0.0195	0.9805	82.11	
20.5	433,888	7,182	0.0166	0.9834	80.31	
21.5	398,607	35,383	0.0888	0.9112	79.17	
22.5	363,704	15,538	0.0427	0.9573	72.15	
23.5	348,575	4,415	0.0127	0.9873	69.06	
24.5	344,166	3,689	0.0107	0.9893	68.19	
25.5	338,743	12,424	0.0367	0.9633	67.46	
26.5	324,708	9,326	0.0287	0.9713	64.98	
27.5	315,788	2,867	0.0091	0.9909	63.12	
28.5	312,964	14,965	0.0478	0.9522	62.54	
29.5	297,257	4,428	0.0149	0.9851	59.55	
30.5	292,969	23,255	0.0794	0.9206	58.67	
31.5	269,773	34,650	0.1284	0.8716	54.01	
32.5	235,995	48,055	0.2036	0.7964	47.07	
33.5	188,149	16,081	0.0855	0.9145	37.49	
34.5	177,502	3,597	0.0210	0.9790	34.28	
35.5	167,768	7,664	0.0457	0.9543	33.56	
36.5	160,132	3,285	0.0205	0.9795	32.03	
37.5	156,847	5,327	0.0340	0.9660	31.37	
38.5	148,741	16,464	0.1107	0.8893	30.31	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	133,127	8,340	0.0626	0.9374	26.95	
40.5	124,656	9,432	0.0757	0.9243	25.27	
41.5	115,382	11,441	0.0992	0.9008	23.35	
42.5	103,847	9,771	0.0883	0.9117	21.04	
43.5	96,675	16,603	0.1717	0.8283	19.18	
44.5	80,047	4,747	0.0593	0.9407	15.89	
45.5	75,274	4,683	0.0622	0.9378	14.94	
46.5	70,519	2,999	0.0425	0.9575	14.01	
47.5	67,521	2,641	0.0391	0.9609	13.42	
48.5	64,666	2,363	0.0365	0.9635	12.89	
49.5	62,697	4,852	0.0774	0.9226	12.42	
50.5	57,845	2,076	0.0359	0.9641	11.46	
51.5	55,769	7,283	0.1306	0.8694	11.05	
52.5	48,559	6,281	0.1294	0.8706	9.61	
53.5	42,396	9,229	0.2177	0.7823	8.36	
54.5	33,167	378	0.0114	0.9886	6.54	
55.5	32,789	2,324	0.0709	0.9291	6.47	
56.5	30,270	670	0.0221	0.9779	6.01	
57.5	29,520	573	0.0194	0.9806	5.88	
58.5	28,864	2,471	0.0856	0.9144	5.76	
59.5	27,235	1,276	0.0468	0.9532	5.27	
60.5	26,305	7,163	0.2724	0.7276	5.02	
61.5	19,226	5,166	0.2687	0.7313	3.65	
62.5	14,060	769	0.0547	0.9453	2.67	
63.5	13,890	299	0.0215	0.9785	2.53	
64.5	12,634	95	0.0075	0.9925	2.47	
65.5	12,191	1,229	0.1008	0.8992	2.45	
66.5	10,877	1,386	0.1275	0.8725	2.21	
67.5	9,490	1,242	0.1309	0.8691	1.92	
68.5	7,381	481	0.0651	0.9349	1.67	
69.5	6,901	933	0.1352	0.8648	1.56	
70.5	5,968	1,025	0.1717	0.8283	1.35	
71.5	4,943	1,955	0.3956	0.6044	1.12	
72.5	2,987	347	0.1163	0.8837	0.68	
73.5	2,640	652	0.2470	0.7530	0.60	
74.5	1,988		0.0000	1.0000	0.45	
75.5	1,969	1,460	0.7416	0.2584	0.45	
76.5	509	159	0.3135	0.6865	0.12	
77.5	350	7	0.0204	0.9796	0.08	
78.5	343		0.0000	1.0000	0.08	

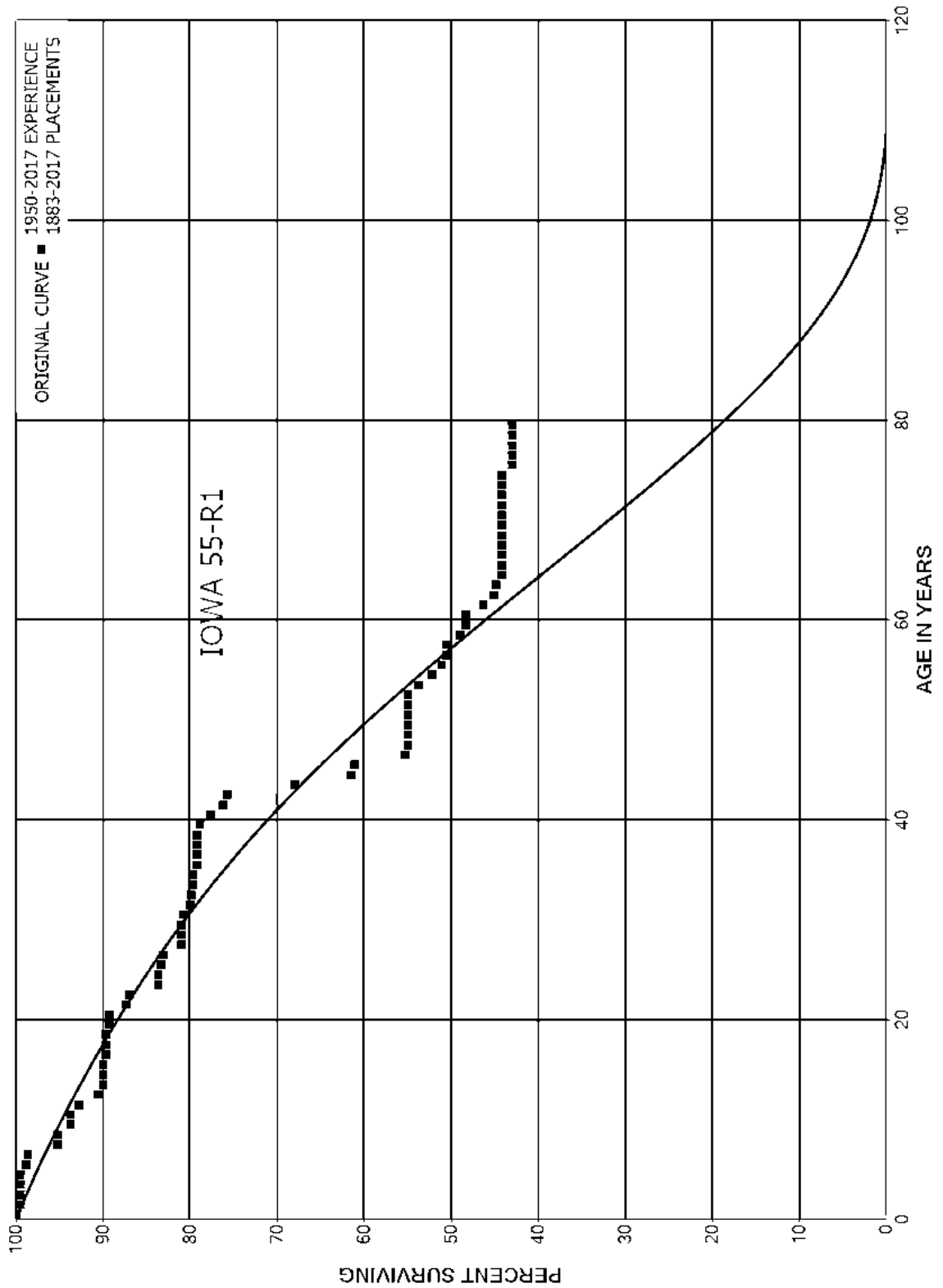
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	343	203	0.5983	0.4017	0.08	
80.5	138	32	0.2290	0.7710	0.03	
81.5	106		0.0000	1.0000	0.02	
82.5	106		0.0000	1.0000	0.02	
83.5	106		0.0000	1.0000	0.02	
84.5	106	16	0.1506	0.8494	0.02	
85.5	90	79	0.8796	0.1204	0.02	
86.5	11		0.0000	1.0000	0.00	
87.5	11		0.0000	1.0000	0.00	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11		0.0000	1.0000	0.00	
92.5	11		0.0000	1.0000	0.00	
93.5	11		0.0000	1.0000	0.00	
94.5	11		0.0000	1.0000	0.00	
95.5	11		0.0000	1.0000	0.00	
96.5	22	0	0.0055	0.9945	0.00	
97.5	22		0.0000	1.0000	0.00	
98.5	22		0.0000	1.0000	0.00	
99.5	22		0.0000	1.0000	0.00	
100.5	22		0.0000	1.0000	0.00	
101.5	11		0.0000	1.0000	0.00	
102.5	11		0.0000	1.0000	0.00	
103.5	11		0.0000	1.0000	0.00	
104.5	11		0.0000	1.0000	0.00	
105.5	11		0.0000	1.0000	0.00	
106.5	11		0.0000	1.0000	0.00	
107.5	11		0.0000	1.0000	0.00	
108.5	11	11	1.0000		0.00	
109.5						

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 389.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,038		0.0000	1.0000	100.00
0.5	12,995	68	0.0052	0.9948	100.00
1.5	12,966		0.0000	1.0000	99.48
2.5	13,225		0.0000	1.0000	99.48
3.5	13,242		0.0000	1.0000	99.48
4.5	13,476	80	0.0059	0.9941	99.48
5.5	13,396	41	0.0031	0.9969	98.89
6.5	13,355	463	0.0347	0.9653	98.58
7.5	12,980		0.0000	1.0000	95.17
8.5	12,461	194	0.0156	0.9844	95.17
9.5	12,267		0.0000	1.0000	93.68
10.5	12,267	131	0.0107	0.9893	93.68
11.5	12,775	287	0.0225	0.9775	92.68
12.5	12,373	88	0.0071	0.9929	90.60
13.5	12,350		0.0000	1.0000	89.96
14.5	11,360		0.0000	1.0000	89.96
15.5	11,235	38	0.0034	0.9966	89.96
16.5	11,197		0.0000	1.0000	89.65
17.5	10,548		0.0000	1.0000	89.65
18.5	10,681	39	0.0037	0.9963	89.65
19.5	10,665		0.0000	1.0000	89.33
20.5	11,423	263	0.0230	0.9770	89.33
21.5	11,533	47	0.0041	0.9959	87.27
22.5	10,157	390	0.0384	0.9616	86.91
23.5	10,609		0.0000	1.0000	83.57
24.5	10,759	36	0.0033	0.9967	83.57
25.5	10,799	28	0.0026	0.9974	83.29
26.5	10,521	275	0.0261	0.9739	83.08
27.5	9,063		0.0000	1.0000	80.91
28.5	9,063		0.0000	1.0000	80.91
29.5	17,906	52	0.0029	0.9971	80.91
30.5	16,773	148	0.0088	0.9912	80.67
31.5	16,837	20	0.0012	0.9988	79.96
32.5	17,069	50	0.0029	0.9971	79.87
33.5	17,785		0.0000	1.0000	79.64
34.5	17,751	108	0.0061	0.9939	79.64
35.5	9,437		0.0000	1.0000	79.16
36.5	9,962		0.0000	1.0000	79.16
37.5	11,346		0.0000	1.0000	79.16
38.5	12,365	43	0.0035	0.9965	79.16

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,238	177	0.0158	0.9842	78.88	
40.5	10,912	202	0.0185	0.9815	77.64	
41.5	11,063	77	0.0070	0.9930	76.20	
42.5	11,106	1,133	0.1020	0.8980	75.67	
43.5	10,201	967	0.0948	0.9052	67.95	
44.5	9,326	59	0.0063	0.9937	61.51	
45.5	9,463	911	0.0963	0.9037	61.12	
46.5	8,564	39	0.0045	0.9955	55.24	
47.5	8,553		0.0000	1.0000	54.99	
48.5	8,855	0	0.0000	1.0000	54.99	
49.5	8,568		0.0000	1.0000	54.99	
50.5	8,726		0.0000	1.0000	54.99	
51.5	6,152		0.0000	1.0000	54.99	
52.5	5,912	140	0.0237	0.9763	54.99	
53.5	5,793	158	0.0273	0.9727	53.68	
54.5	5,536	121	0.0218	0.9782	52.22	
55.5	5,416	64	0.0118	0.9882	51.08	
56.5	5,586		0.0000	1.0000	50.48	
57.5	4,632	144	0.0310	0.9690	50.48	
58.5	4,266	53	0.0124	0.9876	48.91	
59.5	3,967		0.0000	1.0000	48.30	
60.5	4,014	166	0.0414	0.9586	48.30	
61.5	3,606	93	0.0258	0.9742	46.30	
62.5	3,513	23	0.0065	0.9935	45.11	
63.5	3,490	46	0.0132	0.9868	44.82	
64.5	3,547		0.0000	1.0000	44.22	
65.5	3,524		0.0000	1.0000	44.22	
66.5	3,414		0.0000	1.0000	44.22	
67.5	3,351		0.0000	1.0000	44.22	
68.5	3,335		0.0000	1.0000	44.22	
69.5	3,335		0.0000	1.0000	44.22	
70.5	3,335		0.0000	1.0000	44.22	
71.5	3,250		0.0000	1.0000	44.22	
72.5	3,757		0.0000	1.0000	44.22	
73.5	3,757		0.0000	1.0000	44.22	
74.5	3,757	108	0.0287	0.9713	44.22	
75.5	3,110		0.0000	1.0000	42.95	
76.5	3,063		0.0000	1.0000	42.95	
77.5	3,172		0.0000	1.0000	42.95	
78.5	3,136		0.0000	1.0000	42.95	

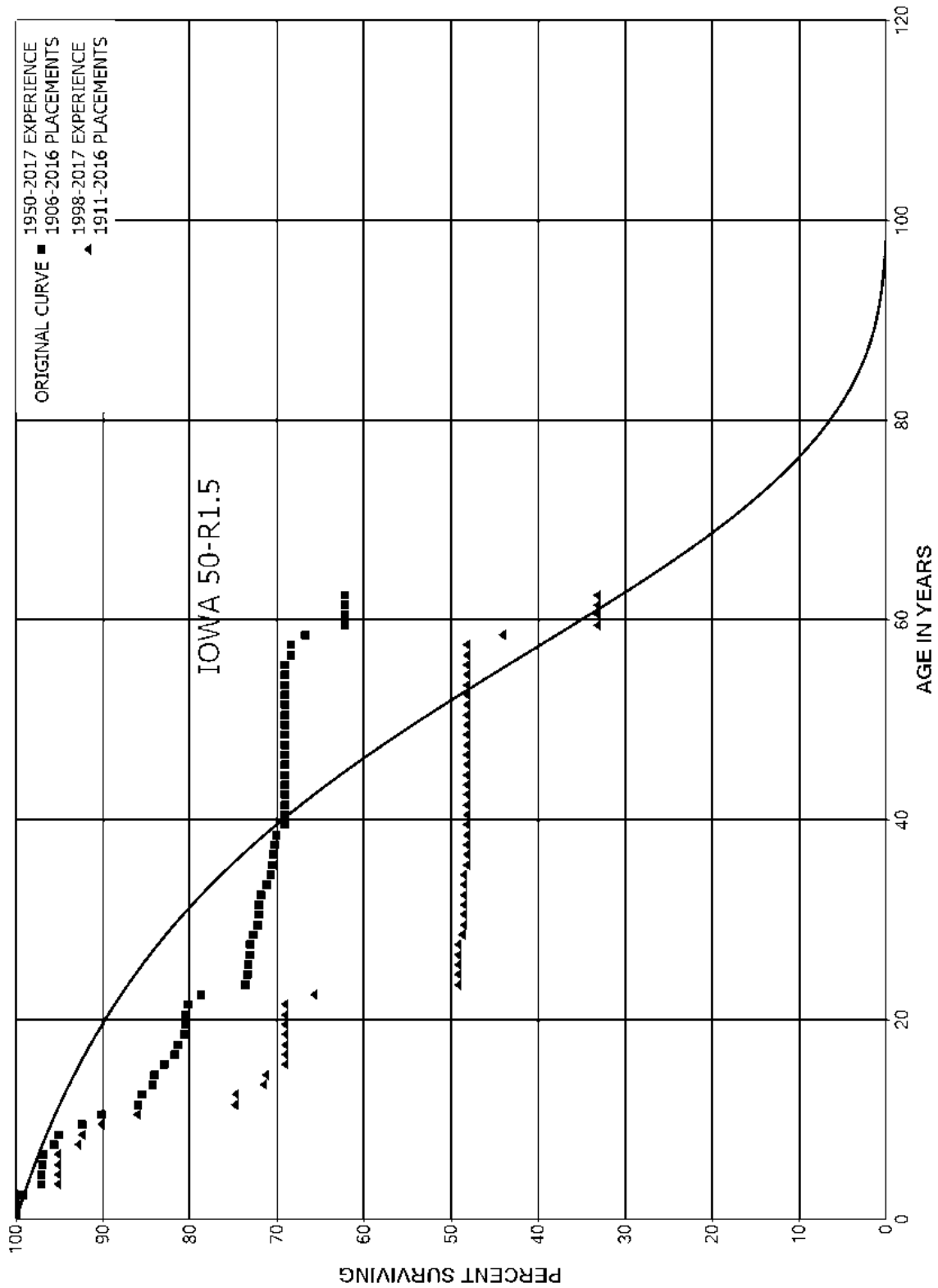
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,003		0.0000	1.0000	42.95
80.5	5,444		0.0000	1.0000	42.95
81.5	5,885		0.0000	1.0000	42.95
82.5	5,466		0.0000	1.0000	42.95
83.5	5,359	158	0.0296	0.9704	42.95
84.5	5,236		0.0000	1.0000	41.68
85.5	5,371		0.0000	1.0000	41.68
86.5	4,663		0.0000	1.0000	41.68
87.5	4,738		0.0000	1.0000	41.68
88.5	4,476	1,837	0.4160	0.5840	41.68
89.5	2,686		0.0000	1.0000	24.34
90.5	2,541		0.0000	1.0000	24.34
91.5	2,541		0.0000	1.0000	24.34
92.5	2,514		0.0000	1.0000	24.34
93.5	2,405		0.0000	1.0000	24.34
94.5	1,836		0.0000	1.0000	24.34
95.5	1,597		0.0000	1.0000	24.34
96.5	1,679		0.0000	1.0000	24.34
97.5	1,065		0.0000	1.0000	24.34
98.5	1,092		0.0000	1.0000	24.34
99.5	1,092		0.0000	1.0000	24.34
100.5	2,069		0.0000	1.0000	24.34
101.5	1,934		0.0000	1.0000	24.34
102.5	1,875		0.0000	1.0000	24.34
103.5	1,778		0.0000	1.0000	24.34
104.5	1,359		0.0000	1.0000	24.34
105.5	1,251		0.0000	1.0000	24.34
106.5	1,251		0.0000	1.0000	24.34
107.5	1,251		0.0000	1.0000	24.34
108.5	1,251		0.0000	1.0000	24.34
109.5	1,251		0.0000	1.0000	24.34
110.5	1,251		0.0000	1.0000	24.34
111.5	1,251		0.0000	1.0000	24.34
112.5	1,040		0.0000	1.0000	24.34
113.5	1,040		0.0000	1.0000	24.34
114.5	1,013		0.0000	1.0000	24.34
115.5	1,013		0.0000	1.0000	24.34
116.5					24.34

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2016

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,575,934	2,286	0.0001	0.9999	100.00
0.5	19,742,221	15,768	0.0008	0.9992	99.99
1.5	19,229,624	136,901	0.0071	0.9929	99.91
2.5	17,411,976	370,717	0.0213	0.9787	99.20
3.5	16,562,245	3,765	0.0002	0.9998	97.09
4.5	15,356,041	23,849	0.0016	0.9984	97.06
5.5	14,370,835	5,340	0.0004	0.9996	96.91
6.5	14,067,731	184,850	0.0131	0.9869	96.88
7.5	10,655,454	60,222	0.0057	0.9943	95.60
8.5	7,452,955	205,143	0.0275	0.9725	95.06
9.5	6,281,555	157,059	0.0250	0.9750	92.45
10.5	4,653,294	215,273	0.0463	0.9537	90.14
11.5	3,934,529	23,435	0.0060	0.9940	85.97
12.5	3,703,078	50,734	0.0137	0.9863	85.45
13.5	3,438,675	10,733	0.0031	0.9969	84.28
14.5	3,259,204	40,139	0.0123	0.9877	84.02
15.5	3,025,751	45,989	0.0152	0.9848	82.99
16.5	2,875,622	10,896	0.0038	0.9962	81.72
17.5	2,797,257	29,190	0.0104	0.9896	81.41
18.5	2,788,817	591	0.0002	0.9998	80.57
19.5	2,837,213	1,228	0.0004	0.9996	80.55
20.5	2,752,668	12,532	0.0046	0.9954	80.51
21.5	2,706,071	49,809	0.0184	0.9816	80.15
22.5	2,486,854	158,441	0.0637	0.9363	78.67
23.5	2,306,813	8,131	0.0035	0.9965	73.66
24.5	1,831,164	3,328	0.0018	0.9982	73.40
25.5	1,461,116	4,785	0.0033	0.9967	73.27
26.5	1,354,072		0.0000	1.0000	73.03
27.5	947,513	3,310	0.0035	0.9965	73.03
28.5	851,730	6,687	0.0079	0.9921	72.77
29.5	786,173	1,008	0.0013	0.9987	72.20
30.5	833,205		0.0000	1.0000	72.11
31.5	823,018	2,760	0.0034	0.9966	72.11
32.5	809,743	7,475	0.0092	0.9908	71.87
33.5	785,194	5,797	0.0074	0.9926	71.20
34.5	710,647	1,861	0.0026	0.9974	70.68
35.5	637,423	473	0.0007	0.9993	70.49
36.5	632,612	1,761	0.0028	0.9972	70.44
37.5	607,321	1,806	0.0030	0.9970	70.24
38.5	604,326	8,020	0.0133	0.9867	70.03

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	514,086		0.0000	1.0000	69.10
40.5	517,306		0.0000	1.0000	69.10
41.5	387,067		0.0000	1.0000	69.10
42.5	128,398		0.0000	1.0000	69.10
43.5	76,748		0.0000	1.0000	69.10
44.5	77,392		0.0000	1.0000	69.10
45.5	72,428	12	0.0002	0.9998	69.10
46.5	71,480		0.0000	1.0000	69.09
47.5	67,003		0.0000	1.0000	69.09
48.5	65,218		0.0000	1.0000	69.09
49.5	63,140		0.0000	1.0000	69.09
50.5	60,804		0.0000	1.0000	69.09
51.5	58,610		0.0000	1.0000	69.09
52.5	56,721		0.0000	1.0000	69.09
53.5	54,755		0.0000	1.0000	69.09
54.5	58,771		0.0000	1.0000	69.09
55.5	53,302	562	0.0105	0.9895	69.09
56.5	52,740		0.0000	1.0000	68.36
57.5	52,237	1,218	0.0233	0.9767	68.36
58.5	46,346	3,219	0.0695	0.9305	66.77
59.5	41,886		0.0000	1.0000	62.13
60.5	39,437		0.0000	1.0000	62.13
61.5	38,737		0.0000	1.0000	62.13
62.5	32,979	74	0.0022	0.9978	62.13
63.5	32,798		0.0000	1.0000	61.99
64.5	32,798		0.0000	1.0000	61.99
65.5	32,858		0.0000	1.0000	61.99
66.5	32,918		0.0000	1.0000	61.99
67.5	31,197		0.0000	1.0000	61.99
68.5	31,197		0.0000	1.0000	61.99
69.5	31,297		0.0000	1.0000	61.99
70.5	29,632		0.0000	1.0000	61.99
71.5	25,399		0.0000	1.0000	61.99
72.5	5,255		0.0000	1.0000	61.99
73.5	5,255		0.0000	1.0000	61.99
74.5	5,255	75	0.0143	0.9857	61.99
75.5	5,080		0.0000	1.0000	61.11
76.5	4,330		0.0000	1.0000	61.11
77.5	4,039		0.0000	1.0000	61.11
78.5	4,039	125	0.0309	0.9691	61.11

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2016			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,914	936	0.2391	0.7609	59.22	
80.5	2,978	363	0.1219	0.8781	45.06	
81.5	2,615		0.0000	1.0000	39.57	
82.5	2,615		0.0000	1.0000	39.57	
83.5	2,615		0.0000	1.0000	39.57	
84.5	6,433		0.0000	1.0000	39.57	
85.5	11,101		0.0000	1.0000	39.57	
86.5	11,101		0.0000	1.0000	39.57	
87.5	11,101		0.0000	1.0000	39.57	
88.5	11,101	906	0.0816	0.9184	39.57	
89.5	9,383		0.0000	1.0000	36.34	
90.5	5,563		0.0000	1.0000	36.34	
91.5	5,563		0.0000	1.0000	36.34	
92.5	5,563		0.0000	1.0000	36.34	
93.5	5,563	4,764	0.8560	0.1440	36.34	
94.5					5.23	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,898,822		0.0000	1.0000	100.00
0.5	8,849,083		0.0000	1.0000	100.00
1.5	8,568,695		0.0000	1.0000	100.00
2.5	7,410,856	363,336	0.0490	0.9510	100.00
3.5	6,601,523		0.0000	1.0000	95.10
4.5	5,913,234		0.0000	1.0000	95.10
5.5	6,490,472		0.0000	1.0000	95.10
6.5	7,447,241	183,407	0.0246	0.9754	95.10
7.5	4,647,153	21,596	0.0046	0.9954	92.76
8.5	3,534,239	86,551	0.0245	0.9755	92.32
9.5	2,940,552	135,132	0.0460	0.9540	90.06
10.5	1,633,612	212,175	0.1299	0.8701	85.92
11.5	1,089,093	1,811	0.0017	0.9983	74.76
12.5	1,027,053	43,901	0.0427	0.9573	74.64
13.5	962,011	4,111	0.0043	0.9957	71.45
14.5	827,453	25,595	0.0309	0.9691	71.14
15.5	765,331		0.0000	1.0000	68.94
16.5	656,073		0.0000	1.0000	68.94
17.5	652,355		0.0000	1.0000	68.94
18.5	727,074		0.0000	1.0000	68.94
19.5	776,962		0.0000	1.0000	68.94
20.5	765,284		0.0000	1.0000	68.94
21.5	732,598	35,571	0.0486	0.9514	68.94
22.5	625,376	157,685	0.2521	0.7479	65.60
23.5	464,111		0.0000	1.0000	49.06
24.5	416,481		0.0000	1.0000	49.06
25.5	388,969		0.0000	1.0000	49.06
26.5	346,084		0.0000	1.0000	49.06
27.5	247,229	2,096	0.0085	0.9915	49.06
28.5	177,999	787	0.0044	0.9956	48.64
29.5	119,796		0.0000	1.0000	48.43
30.5	169,795		0.0000	1.0000	48.43
31.5	167,564		0.0000	1.0000	48.43
32.5	155,177		0.0000	1.0000	48.43
33.5	137,157		0.0000	1.0000	48.43
34.5	90,231	712	0.0079	0.9921	48.43
35.5	21,170		0.0000	1.0000	48.04
36.5	21,349		0.0000	1.0000	48.04
37.5	9,034		0.0000	1.0000	48.04
38.5	9,320		0.0000	1.0000	48.04

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,517		0.0000	1.0000	48.04
40.5	11,252		0.0000	1.0000	48.04
41.5	14,828		0.0000	1.0000	48.04
42.5	17,678		0.0000	1.0000	48.04
43.5	21,127		0.0000	1.0000	48.04
44.5	22,362		0.0000	1.0000	48.04
45.5	17,732		0.0000	1.0000	48.04
46.5	16,796		0.0000	1.0000	48.04
47.5	12,755		0.0000	1.0000	48.04
48.5	10,984		0.0000	1.0000	48.04
49.5	8,906		0.0000	1.0000	48.04
50.5	8,875		0.0000	1.0000	48.04
51.5	10,167		0.0000	1.0000	48.04
52.5	10,167		0.0000	1.0000	48.04
53.5	8,766		0.0000	1.0000	48.04
54.5	13,022		0.0000	1.0000	48.04
55.5	14,423		0.0000	1.0000	48.04
56.5	14,423		0.0000	1.0000	48.04
57.5	14,423	1,218	0.0845	0.9155	48.04
58.5	12,903	3,219	0.2495	0.7505	43.98
59.5	8,443		0.0000	1.0000	33.01
60.5	7,041		0.0000	1.0000	33.01
61.5	7,041		0.0000	1.0000	33.01
62.5	7,056		0.0000	1.0000	33.01
63.5	6,950		0.0000	1.0000	33.01
64.5	6,950		0.0000	1.0000	33.01
65.5	7,010		0.0000	1.0000	33.01
66.5	7,095		0.0000	1.0000	33.01
67.5	5,560		0.0000	1.0000	33.01
68.5	5,632		0.0000	1.0000	33.01
69.5	5,787		0.0000	1.0000	33.01
70.5	6,638		0.0000	1.0000	33.01
71.5	2,405		0.0000	1.0000	33.01
72.5	2,920		0.0000	1.0000	33.01
73.5	2,920		0.0000	1.0000	33.01
74.5	2,920	75	0.0257	0.9743	33.01
75.5	2,745		0.0000	1.0000	32.16
76.5	1,995		0.0000	1.0000	32.16
77.5	1,704		0.0000	1.0000	32.16
78.5	1,704	125	0.0734	0.9266	32.16

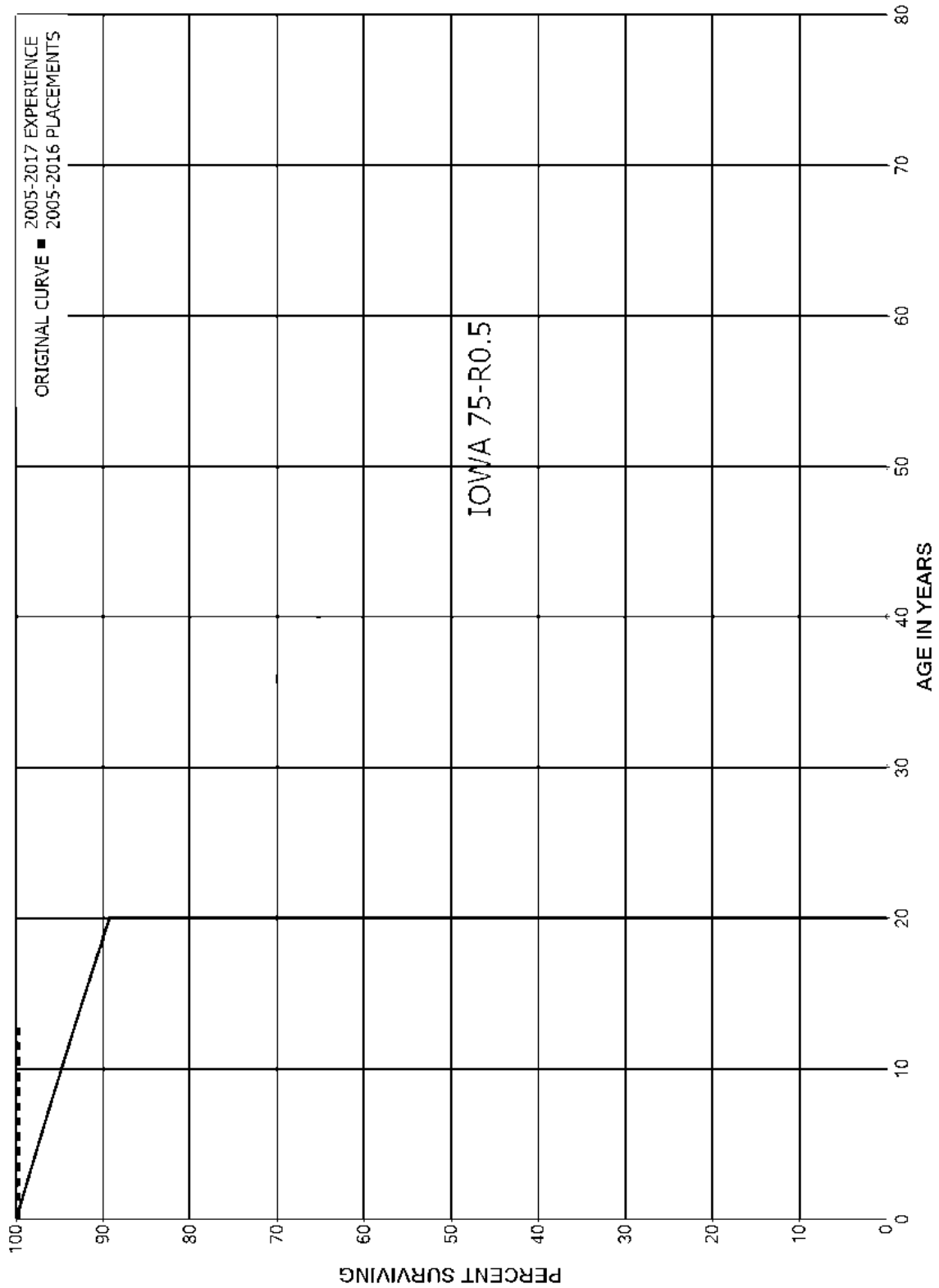
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1998-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,579	936	0.5928	0.4072	29.80	
80.5	643	363	0.5645	0.4355	12.14	
81.5	1,226		0.0000	1.0000	5.29	
82.5	1,226		0.0000	1.0000	5.29	
83.5	1,226		0.0000	1.0000	5.29	
84.5	5,044		0.0000	1.0000	5.29	
85.5	9,712		0.0000	1.0000	5.29	
86.5	9,712		0.0000	1.0000	5.29	
87.5	9,712		0.0000	1.0000	5.29	
88.5	9,712	906	0.0932	0.9068	5.29	
89.5	9,383		0.0000	1.0000	4.79	
90.5	5,563		0.0000	1.0000	4.79	
91.5	5,563		0.0000	1.0000	4.79	
92.5	5,563		0.0000	1.0000	4.79	
93.5	5,563	4,764	0.8560	0.1440	4.79	
94.5					0.69	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



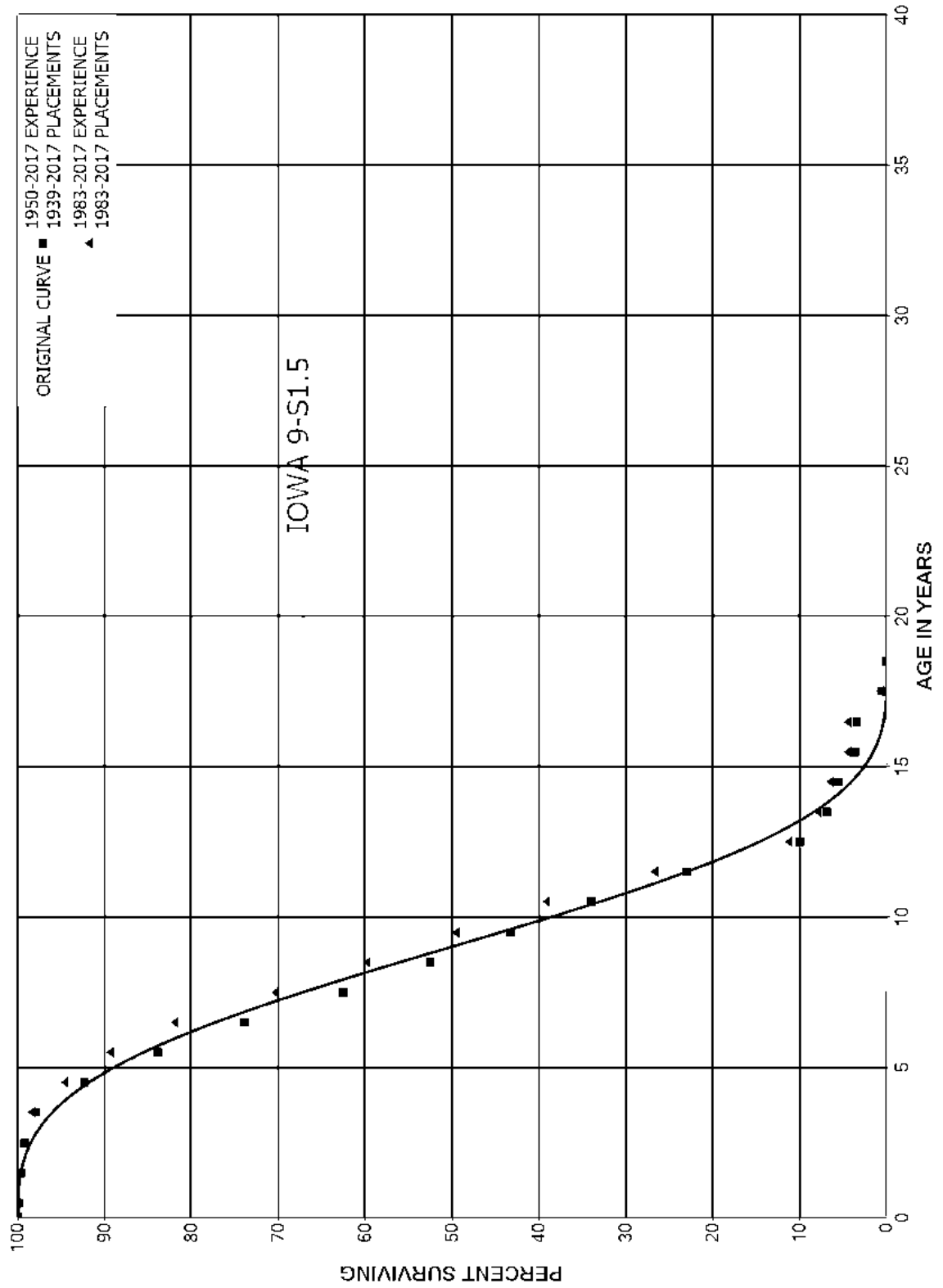
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

ORIGINAL LIFE TABLE

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION
 ACCOUNTS 392.01 AND 392.02 TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES AND TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNTS 392.01 AND 392.02 TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,125,528	36,706	0.0011	0.9989	100.00
0.5	33,678,239	109,458	0.0033	0.9967	99.89
1.5	32,226,773	136,023	0.0042	0.9958	99.56
2.5	30,855,537	399,777	0.0130	0.9870	99.14
3.5	29,516,897	1,695,282	0.0574	0.9426	97.86
4.5	27,698,897	2,537,599	0.0916	0.9084	92.24
5.5	23,852,030	2,823,083	0.1184	0.8816	83.79
6.5	19,190,653	2,955,921	0.1540	0.8460	73.87
7.5	16,212,375	2,584,273	0.1594	0.8406	62.49
8.5	13,143,992	2,303,841	0.1753	0.8247	52.53
9.5	8,080,540	1,751,319	0.2167	0.7833	43.32
10.5	4,771,220	1,536,222	0.3220	0.6780	33.93
11.5	1,676,949	951,027	0.5671	0.4329	23.01
12.5	715,380	221,378	0.3095	0.6905	9.96
13.5	491,340	100,563	0.2047	0.7953	6.88
14.5	275,021	95,648	0.3478	0.6522	5.47
15.5	93,340	4,322	0.0463	0.9537	3.57
16.5	89,018	76,792	0.8627	0.1373	3.40
17.5	787,987	784,408	0.9955	0.0045	0.47
18.5	2,494	298	0.1195	0.8805	0.00
19.5	2,196		0.0000	1.0000	0.00
20.5	2,196	295	0.1343	0.8657	0.00
21.5	1,901		0.0000	1.0000	0.00
22.5	1,901	409	0.2151	0.7849	0.00
23.5	1,492		0.0000	1.0000	0.00
24.5	1,492	1,491	0.9993	0.0007	0.00
25.5	1		0.0000	1.0000	0.00
26.5					0.00

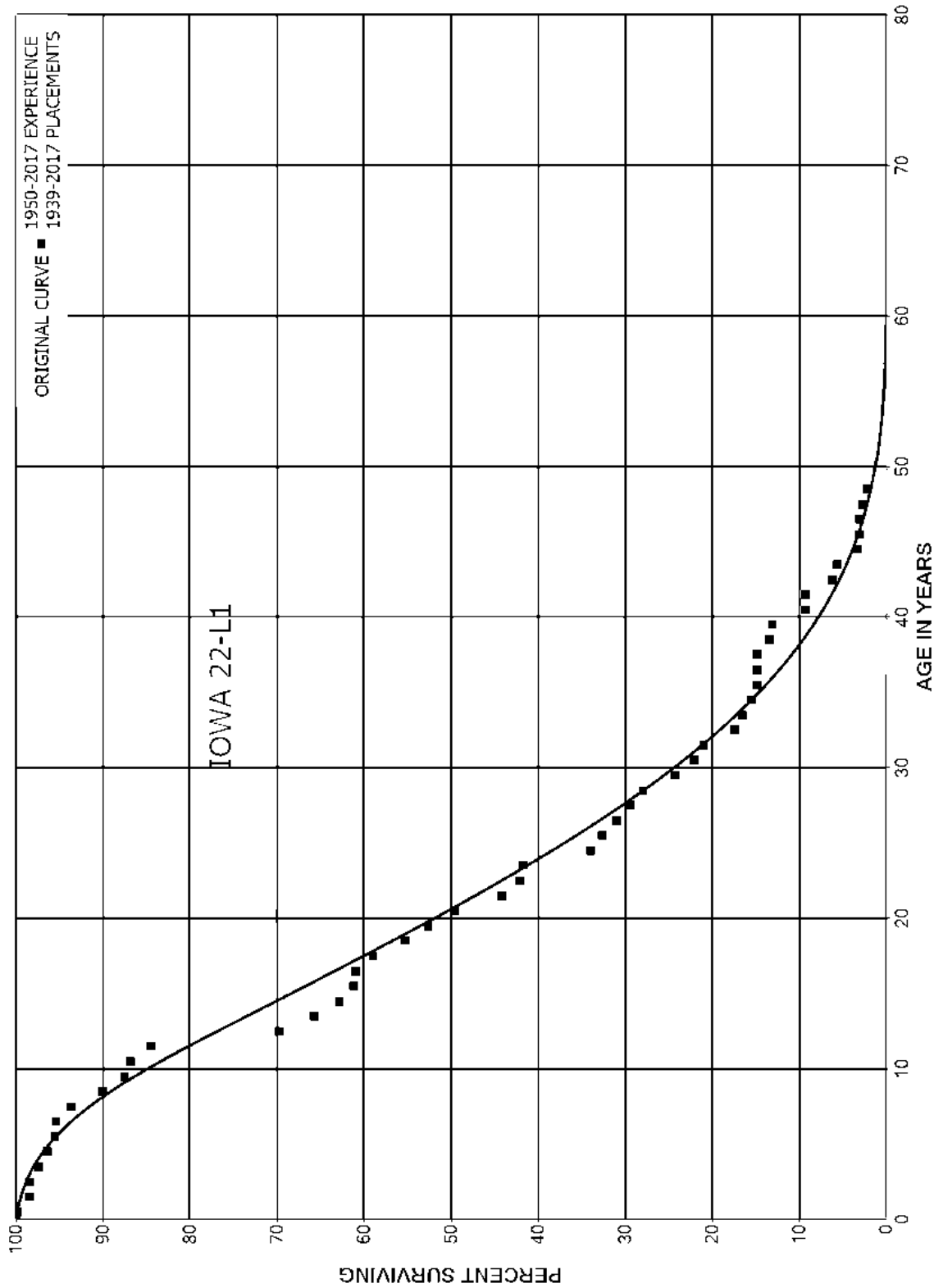
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNTS 392.01 AND 392.02 TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,301,962	32,314	0.0011	0.9989	100.00
0.5	29,818,517	84,431	0.0028	0.9972	99.89
1.5	28,280,661	117,753	0.0042	0.9958	99.61
2.5	26,826,126	269,742	0.0101	0.9899	99.19
3.5	25,583,248	992,190	0.0388	0.9612	98.19
4.5	24,447,248	1,343,402	0.0550	0.9450	94.39
5.5	21,794,926	1,818,748	0.0834	0.9166	89.20
6.5	18,139,106	2,573,627	0.1419	0.8581	81.76
7.5	15,543,122	2,333,883	0.1502	0.8498	70.16
8.5	12,719,109	2,187,108	0.1720	0.8280	59.62
9.5	7,765,582	1,636,534	0.2107	0.7893	49.37
10.5	4,850,511	1,456,052	0.3000	0.6800	38.97
11.5	1,836,409	894,982	0.4825	0.4175	26.50
12.5	630,885	192,744	0.3055	0.6945	11.06
13.5	435,479	76,362	0.1754	0.8246	7.68
14.5	243,361	77,306	0.3177	0.6823	6.34
15.5	80,021	116	0.0014	0.9986	4.32
16.5	79,905	69,646	0.8716	0.1284	4.32
17.5	786,020	783,444	0.9967	0.0033	0.55
18.5	1,491		0.0000	1.0000	0.00
19.5	1,491		0.0000	1.0000	0.00
20.5	1,491		0.0000	1.0000	0.00
21.5	1,491		0.0000	1.0000	0.00
22.5	1,491		0.0000	1.0000	0.00
23.5	1,491		0.0000	1.0000	0.00
24.5	1,491	1,491	1.0000		0.00
25.5					

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	449,500	883	0.0020	0.9980	100.00	
0.5	448,437	6,082	0.0136	0.9864	99.80	
1.5	424,354		0.0000	1.0000	98.45	
2.5	408,894	4,245	0.0104	0.9896	98.45	
3.5	402,460	4,299	0.0107	0.9893	97.43	
4.5	331,237	2,913	0.0088	0.9912	96.39	
5.5	313,447	360	0.0011	0.9989	95.54	
6.5	244,872	4,788	0.0196	0.9804	95.43	
7.5	257,394	9,623	0.0374	0.9626	93.56	
8.5	238,127	6,863	0.0288	0.9712	90.07	
9.5	203,901	1,501	0.0074	0.9926	87.47	
10.5	195,891	5,169	0.0264	0.9736	86.83	
11.5	167,464	29,319	0.1751	0.8249	84.54	
12.5	137,030	7,979	0.0582	0.9418	69.74	
13.5	132,801	5,708	0.0430	0.9570	65.67	
14.5	127,093	3,338	0.0263	0.9737	62.85	
15.5	124,871	626	0.0050	0.9950	61.20	
16.5	124,245	4,058	0.0327	0.9673	60.89	
17.5	96,020	5,858	0.0610	0.9390	58.91	
18.5	90,142	4,318	0.0479	0.9521	55.31	
19.5	84,709	4,911	0.0580	0.9420	52.66	
20.5	79,798	8,716	0.1092	0.8908	49.61	
21.5	71,082	3,479	0.0489	0.9511	44.19	
22.5	67,603	509	0.0075	0.9925	42.03	
23.5	67,094	12,526	0.1867	0.8133	41.71	
24.5	54,568	2,180	0.0400	0.9600	33.92	
25.5	52,388	2,605	0.0497	0.9503	32.57	
26.5	49,783	2,548	0.0512	0.9488	30.95	
27.5	47,235	2,242	0.0475	0.9525	29.37	
28.5	44,993	5,876	0.1306	0.8694	27.97	
29.5	39,116	3,559	0.0910	0.9090	24.32	
30.5	35,558	1,889	0.0531	0.9469	22.11	
31.5	33,669	5,682	0.1688	0.8312	20.93	
32.5	27,987	1,468	0.0524	0.9476	17.40	
33.5	26,519	1,637	0.0617	0.9383	16.49	
34.5	24,882	985	0.0396	0.9604	15.47	
35.5	23,897		0.0000	1.0000	14.86	
36.5	23,897		0.0000	1.0000	14.86	
37.5	23,897	2,383	0.0997	0.9003	14.86	
38.5	23,450	488	0.0208	0.9792	13.38	

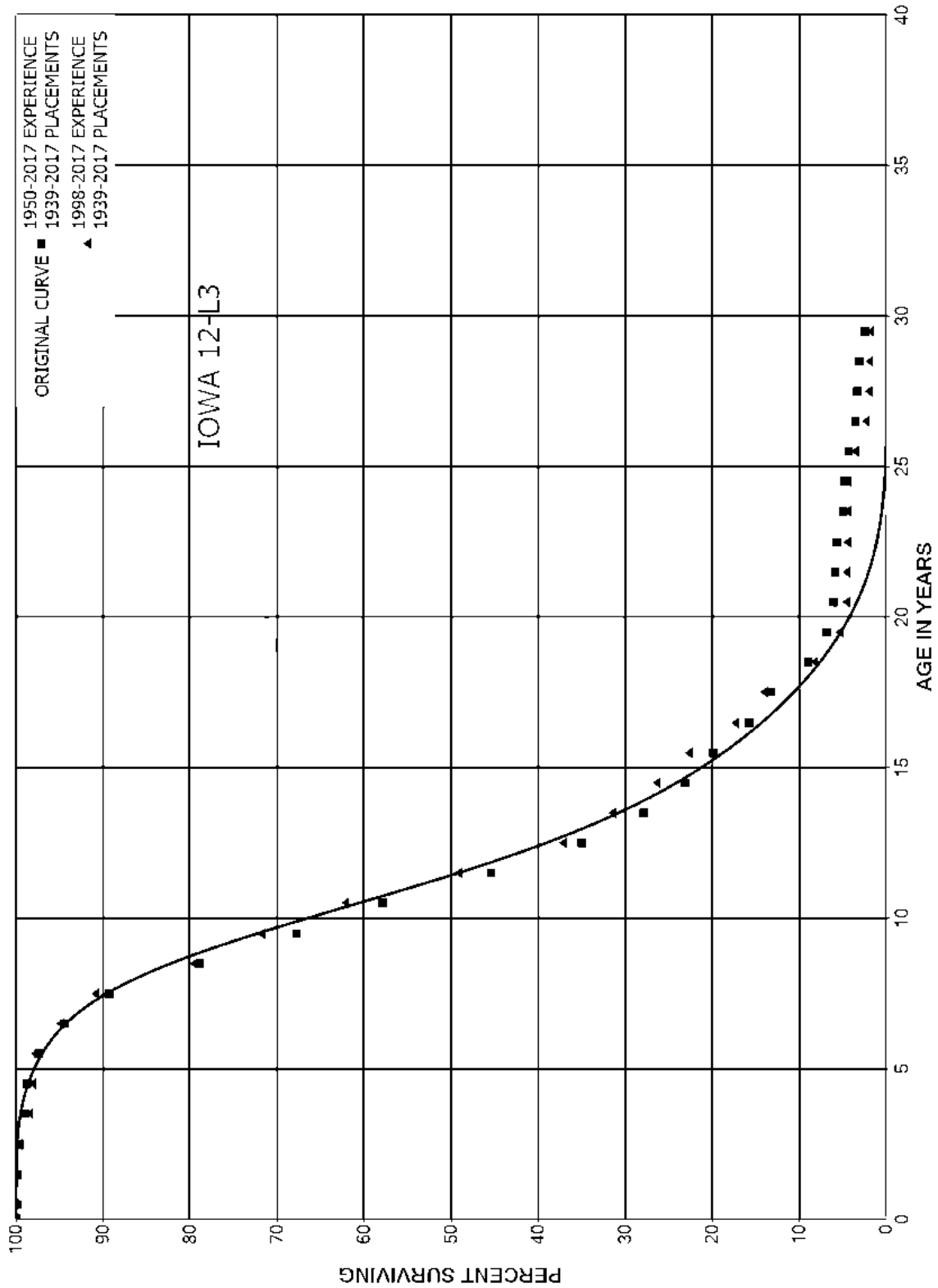
PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	23,627	6,803	0.2879	0.7121	13.10	
40.5	16,824		0.0000	1.0000	9.33	
41.5	16,824	5,727	0.3404	0.6596	9.33	
42.5	10,667	872	0.0818	0.9182	6.15	
43.5	9,794	4,026	0.4110	0.5890	5.65	
44.5	5,769	449	0.0779	0.9221	3.33	
45.5	5,319		0.0000	1.0000	3.07	
46.5	5,319	577	0.1085	0.8915	3.07	
47.5	4,742	1,060	0.2236	0.7764	2.73	
48.5	3,682		0.0000	1.0000	2.12	
49.5	3,682	323	0.0877	0.9123	2.12	
50.5	3,359		0.0000	1.0000	1.94	
51.5	3,359		0.0000	1.0000	1.94	
52.5	3,359		0.0000	1.0000	1.94	
53.5	3,359		0.0000	1.0000	1.94	
54.5	2,029		0.0000	1.0000	1.94	
55.5	363		0.0000	1.0000	1.94	
56.5	363		0.0000	1.0000	1.94	
57.5	363		0.0000	1.0000	1.94	
58.5	363		0.0000	1.0000	1.94	
59.5	363		0.0000	1.0000	1.94	
60.5	363		0.0000	1.0000	1.94	
61.5	363		0.0000	1.0000	1.94	
62.5	363		0.0000	1.0000	1.94	
63.5	363		0.0000	1.0000	1.94	
64.5	363		0.0000	1.0000	1.94	
65.5	363	363	1.0000		1.94	
66.5						

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



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,104,698	19,387	0.0017	0.9983	100.00
0.5	11,080,722	4,605	0.0004	0.9996	99.83
1.5	11,125,232	24,509	0.0022	0.9978	99.79
2.5	11,112,609	73,333	0.0066	0.9934	99.57
3.5	10,770,259	22,215	0.0021	0.9979	98.91
4.5	10,346,109	138,011	0.0133	0.9867	98.71
5.5	10,293,217	318,313	0.0309	0.9691	97.39
6.5	9,978,241	534,962	0.0536	0.9464	94.38
7.5	9,508,488	1,116,644	0.1174	0.8826	89.32
8.5	8,468,374	1,192,718	0.1408	0.8592	78.83
9.5	7,072,065	1,030,629	0.1457	0.8543	67.73
10.5	5,755,788	1,235,989	0.2147	0.7853	57.86
11.5	4,287,698	993,726	0.2318	0.7682	45.43
12.5	3,058,330	616,405	0.2015	0.7985	34.90
13.5	2,482,186	423,598	0.1707	0.8293	27.87
14.5	1,997,996	282,897	0.1416	0.8584	23.11
15.5	1,743,809	357,078	0.2048	0.7952	19.84
16.5	1,245,340	194,343	0.1561	0.8439	15.78
17.5	1,289,853	418,484	0.3244	0.6756	13.32
18.5	779,502	183,426	0.2353	0.7647	9.00
19.5	578,702	72,670	0.1256	0.8744	6.88
20.5	506,033	14,619	0.0289	0.9711	6.01
21.5	452,095	18,591	0.0411	0.9589	5.84
22.5	386,767	41,365	0.1070	0.8930	5.60
23.5	255,339	12,941	0.0507	0.9493	5.00
24.5	242,398	23,427	0.0966	0.9034	4.75
25.5	218,971	41,204	0.1882	0.8118	4.29
26.5	177,766	8,182	0.0460	0.9540	3.48
27.5	169,584	15,624	0.0921	0.9079	3.32
28.5	153,961	29,121	0.1891	0.8109	3.02
29.5	124,840	5,023	0.0402	0.9598	2.45
30.5	78,867	12,711	0.1612	0.8388	2.35
31.5	66,155	33,170	0.5014	0.4986	1.97
32.5	32,985	27,476	0.8330	0.1670	0.98
33.5	5,509	5,509	1.0000		0.16
34.5					
35.5					
36.5					
37.5					
38.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5		C	0.0000		
42.5		C	0.0000		
43.5		C	0.0000		
44.5		C	0.0000		
45.5		C	0.0000		
46.5		C	0.0000		
47.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REINT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,635,537		0.0000	1.0000	100.00
0.5	3,904,013		0.0000	1.0000	100.00
1.5	4,464,233	23,424	0.0052	0.9948	100.00
2.5	4,677,227	55,419	0.0118	0.9882	99.48
3.5	4,629,468	14,901	0.0032	0.9968	98.30
4.5	4,642,909	19,573	0.0042	0.9958	97.98
5.5	4,995,458	146,188	0.0293	0.9707	97.57
6.5	5,296,818	224,933	0.0425	0.9575	94.71
7.5	5,285,635	655,909	0.1241	0.8759	90.69
8.5	4,797,043	474,901	0.0990	0.9010	79.44
9.5	4,172,352	559,501	0.1341	0.8659	71.57
10.5	3,489,536	734,612	0.2105	0.7895	61.97
11.5	2,537,881	621,739	0.2450	0.7550	48.93
12.5	1,783,246	273,643	0.1535	0.8465	36.94
13.5	1,566,122	257,501	0.1644	0.8356	31.27
14.5	1,340,334	185,520	0.1384	0.8616	26.13
15.5	1,183,524	282,150	0.2384	0.7616	22.51
16.5	759,983	146,284	0.1925	0.8075	17.15
17.5	852,555	358,506	0.4205	0.5795	13.85
18.5	402,181	142,872	0.3552	0.6448	8.02
19.5	276,682	39,473	0.1427	0.8573	5.17
20.5	238,257		0.0000	1.0000	4.44
21.5	198,939	7,658	0.0385	0.9615	4.44
22.5	152,726	0	0.0000	1.0000	4.26
23.5	65,195		0.0000	1.0000	4.26
24.5	69,832	13,531	0.1938	0.8062	4.26
25.5	89,784	33,483	0.3729	0.6271	3.44
26.5	56,301	8,182	0.1453	0.8547	2.16
27.5	48,119	2,532	0.0526	0.9474	1.84
28.5	49,325	4,637	0.0940	0.9060	1.75
29.5	87,456		0.0000	1.0000	1.58
30.5	64,610	12,711	0.1967	0.8033	1.58
31.5	67,805	28,819	0.4663	0.5337	1.27
32.5	32,985	27,476	0.8330	0.1670	0.68
33.5	5,509	5,509	1.0000		0.11
34.5					
35.5					
36.5					
37.5					
38.5					

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2017			EXPERIENCE BAND 1998-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REIMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5		0	0.0000		
44.5		0	0.0000		
45.5		0	0.0000		
46.5		0	0.0000		
47.5					

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF COL 4 TOTAL (6)
			(2)	(3)	AMOUNT (5)		
1900	1,157,048	1,157,048					0.0
1901	188,283	188,284					0.0
1902	159,741	159,741					0.0
1903	78,079	78,078					0.0
1904	41,809	41,809					0.0
1905	74,335	74,334					0.0
1906	60,116	60,107					0.0
1907	43,062	43,038					0.0
1908	22,389	22,325					0.0
1909	16,992	16,847					0.0
1910	39,750	39,163					0.0
1911	44,676	43,681					0.0
1912	46,567	45,247					0.0
1913	44,414	43,131					0.0
1914	46,734	45,062					0.0
1915	37,908	36,203					0.0
1916	29,577	27,995					0.0
1917	35,630	34,513					0.0
1918	31,854	30,360					0.0
1919	33,638	31,698					0.0
1920	21,787	20,494					0.0
1921	17,450	16,347					0.0
1922	67,305	65,306					0.0
1923	127,367	120,731					0.0
1924	116,740	110,512					0.0
1925	125,806	118,183					0.0
1926	110,569	104,172					0.0
1927	126,933	120,545					0.0
1928	133,706	123,910					0.0
1929	129,437	123,393					0.0
1930	103,564	96,327					0.0
1931	116,611	107,021					0.0
1932	66,292	61,761					0.0
1933	59,404	56,062					0.0
1934	54,213	52,166					0.0
1935	56,020	51,923					0.0
1936	84,468	77,247					0.0
1937	120,931	109,670					0.0
1938	225,450	206,252					0.0
1939	101,186	83,747					0.0
1940	266,146	214,105					0.0
1941	203,128	168,449					0.0
1942	151,000	125,087					0.0
1943	58,057	49,540					0.0
1944	111,646	89,127					0.0
1945	77,598	62,016					0.0

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT		PCT OF COL 4 TOTAL (6)
			(2)	(3)	(5)	(6)	
1946	195,847	157,079	38,768		351,433	0.0	
1947	221,858	183,585	38,273		389,706	0.0	
1948	179,054	154,313	24,741		414,447	0.0	
1949	293,271	249,098	44,173		458,620	0.1	
1950	427,703	341,972	85,731		544,351	0.1	
1951	640,661	493,679	146,982		691,333	0.1	
1952	333,920	268,209	65,711		757,044	0.1	
1953	538,417	419,594	118,823		875,867	0.1	
1954	648,027	519,677	128,350		1,004,217	0.1	
1955	790,769	614,225	176,544		1,180,761	0.1	
1956	1,133,758	853,065	280,693		1,461,454	0.2	
1957	1,175,583	884,660	290,923		1,752,377	0.2	
1958	1,851,807	1,364,329	487,478		2,239,855	0.3	
1959	3,643,880	2,901,581	742,299		2,982,154	0.3	
1960	1,726,951	1,246,395	480,556		3,462,710	0.4	
1961	2,715,991	1,907,407	808,584		4,271,294	0.5	
1962	2,404,807	1,688,366	716,441		4,987,735	0.6	
1963	2,566,318	1,834,011	732,307		5,720,042	0.6	
1964	3,828,412	2,837,158	991,254		6,711,296	0.7	
1965	3,442,728	2,349,302	1,093,426		7,804,722	0.9	
1966	3,466,936	2,333,087	1,133,849		8,938,571	1.0	
1967	3,598,676	2,394,950	1,203,726		10,142,297	1.1	
1968	3,837,774	2,589,081	1,248,693		11,390,990	1.3	
1969	3,457,129	2,319,839	1,137,290		12,528,280	1.4	
1970	4,050,667	2,661,800	1,388,867		13,917,147	1.6	
1971	5,707,710	4,011,428	1,696,282		15,613,429	1.7	
1972	6,743,490	4,391,634	2,351,856		17,965,285	2.0	
1973	8,213,091	5,112,434	3,100,657		21,065,942	2.4	
1974	6,986,549	4,348,773	2,637,776		23,703,718	2.6	
1975	5,335,768	3,350,091	1,985,677		25,689,395	2.9	
1976	5,220,027	3,291,352	1,928,675		27,618,070	3.1	
1977	6,632,565	3,937,614	2,694,951		30,313,021	3.4	
1978	11,379,253	8,335,532	3,043,721		33,356,742	3.7	
1979	9,206,657	5,617,412	3,589,245		36,945,987	4.1	
1980	16,954,523	9,529,919	7,424,604		44,370,591	5.0	
1981	26,229,949	14,556,722	11,673,227		56,043,818	6.3	
1982	18,840,758	10,535,351	8,305,407		64,349,225	7.2	
1983	11,804,791	6,290,664	5,514,127		69,863,352	7.8	
1984	18,911,129	10,147,322	8,763,807		78,627,159	8.8	
1985	29,589,402	15,088,577	14,500,885		93,128,044	10.4	
1986	14,056,555	6,889,883	7,166,672		100,294,716	11.2	
1987	32,909,813	16,011,680	16,898,133		117,192,849	13.1	
1988	17,809,633	8,863,868	8,945,765		126,138,614	14.1	
1989	11,900,354	5,353,496	6,546,858		132,685,472	14.8	
1990	25,044,679	13,503,121	11,541,558		144,227,030	16.1	
1991	20,621,560	11,052,245	9,569,315		153,796,345	17.2	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2019

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT PCT OF COL 4 TOTAL	
			(2)	(3)	(5)	(6)
1992	28,233,941	14,747,360	13,486,581	167,282,926	18.7	
1993	17,393,694	8,597,601	8,796,093	176,079,019	19.7	
1994	18,990,553	9,454,513	9,536,040	185,615,059	20.7	
1995	17,955,938	8,082,381	9,873,557	195,488,616	21.8	
1996	12,539,101	5,800,435	6,738,666	202,227,282	22.6	
1997	21,335,515	9,745,450	11,590,065	213,817,347	23.9	
1998	12,160,695	5,034,892	7,125,803	220,943,150	24.7	
1999	16,438,993	6,709,398	9,729,595	230,672,745	25.8	
2000	8,780,524	3,239,250	5,541,274	236,214,019	26.4	
2001	28,784,274	11,174,969	17,609,305	253,823,324	28.3	
2002	28,197,179	9,678,687	18,518,492	272,341,816	30.4	
2003	26,284,785	8,539,935	17,744,850	290,086,666	32.4	
2004	30,477,509	9,498,072	20,979,437	311,066,103	34.7	
2005	55,709,693	28,251,693	27,458,000	338,524,103	37.8	
2006	34,104,150	10,156,548	23,947,602	362,471,705	40.5	
2007	32,836,014	9,476,566	23,359,448	385,831,153	43.1	
2008	34,064,119	10,384,638	23,679,481	409,510,634	45.7	
2009	41,524,793	10,032,352	31,492,441	441,003,075	49.2	
2010	24,529,367	4,963,122	19,566,245	460,569,320	51.4	
2011	33,611,081	7,657,470	25,953,611	486,522,931	54.3	
2012	25,314,674	4,596,597	20,718,077	507,241,008	56.6	
2013	30,937,623	4,682,710	26,254,913	533,495,921	59.6	
2014	41,251,010	6,865,321	34,385,689	567,881,610	63.4	
2015	55,443,307	9,826,810	45,616,497	613,498,107	68.5	
2016	42,111,075	3,832,039	38,279,036	651,777,143	72.8	
2017	78,745,647	6,745,719	71,999,928	723,777,071	80.8	
2018	55,798,340	2,285,955	53,512,385	777,289,456	86.8	
2019	120,292,205	1,852,661	118,439,544	895,729,000	100.0	
SUBTOTAL	1,336,180,415	440,451,415	895,729,000			
NONDEPRECIABLE	895,477	(5,194)	900,671			
TOTAL	1,337,075,892	440,446,221	896,629,671			

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
2014	5,845,747.33	767,254	820,975	5,024,772	34.75	144,598
	5,845,747.33	767,254	820,975	5,024,772		144,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.7 2.47

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 5-SQUARE						
2015	706,996.65	600,947	643,023	63,974	0.75	63,974
2016	812,797.77	528,319	563,310	247,488	1.75	147,422
2017	1,189,177.73	535,130	572,599	616,579	2.75	224,211
2018	894,766.22	246,061	263,289	631,477	3.62	174,441
2019	6,283,340.50	471,251	504,247	5,779,094	4.62	1,250,886
	9,887,078.87	2,381,708	2,548,468	7,338,611		1,854,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 18.76

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 15-SQUARE						
2014	4,465,611.19	1,562,964	1,672,398	2,793,213	9.75	286,483
2015	12,305,739.65	3,486,385	3,730,706	8,575,034	10.75	797,678
2016	519,278.52	112,512	120,389	398,890	11.75	33,948
2017	221,052.47	33,158	35,480	185,572	12.75	14,555
2019	287,392.00	7,185	7,688	279,704	14.62	19,132
	17,799,073.83	5,202,404	5,566,661	12,232,413		1,151,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...						10.6 6.47

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.30 GAS RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
1901	1,674.68	1,675	1,675			
1910	22.78	23	23			
1923	1,969.07	1,869	1,969			
1924	25.41	24	25			
1927	43.28	40	43			
1938	1,018.56	905	1,019			
1948	385.48	323	385			
1959	410.49	313	410			
1974	3,366.13	2,069	3,366			
1976	518.00	307	518			
1980	1,507.30	822	1,507			
1981	923.36	493	925			
	11,864.54	8,863	11,865			

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
1901	5,096.96	5,097	5,097			
1902	630.55	631	631			
1903	850.75	851	851			
1904	648.90	649	649			
1905	981.43	981	981			
1906	94.04	94	94			
1908	974.45	974	974			
1909	1,080.26	1,080	1,080			
1910	85.47	85	85			
1911	142.74	142	143			
1912	180.50	179	180			
1913	94.38	93	94			
1914	1,110.57	1,092	1,111			
1915	505.03	495	505			
1916	204.84	200	205			
1917	914.64	889	915			
1918	372.37	361	372			
1919	285.83	276	286			
1920	89.78	86	90			
1925	27.03	25	27			
1926	407.94	382	408			
1927	154.32	144	154			
1928	17.59	16	18			
1929	71.86	67	72			
1930	100.00	92	100			
1932	115.53	106	116			
1933	724.38	659	724			
1934	14.88	13	15			
1937	291.45	260	291			
1938	2,857.31	2,540	2,857			
1939	16.04	14	16			
1940	172.74	152	173			
1941	219.57	192	220			
1942	6.00	5	6			
1943	406.75	352	407			
1944	248.85	214	249			
1945	406.49	348	406			
1947	155.75	132	156			
1948	46.91	39	47			
1949	37.77	31	38			
1954	356.54	285	357			
1955	8.00	6	8			
1956	9.96	8	10			
1957	20.80	16	21			

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
1959	99.89	76	100			
1962	842.18	619	842			
1965	393.35	278	393			
1966	79.60	56	80			
1967	2,341.28	1,612	2,341			
1969	2,304.98	1,540	2,305			
1970	369.34	243	369			
1971	37,285.82	24,133	37,286			
1972	241.47	154	241			
1973	298.25	187	298			
1974	2,889.08	1,776	2,889			
1975	436.49	263	436			
1976	3,506.21	2,076	3,506			
1977	460.73	268	461			
1978	1,182.85	673	1,183			
1979	2,569.65	1,432	2,570			
1980	1,234.60	674	1,235			
1981	467.60	249	468			
1982	971.96	507	972			
1983	5,614.26	2,858	5,614			
1984	1,031.33	512	1,031			
1985	8,067.53	3,907	8,058			
1986	13,126.90	6,192	12,885	242	34.34	7
1987	214.78	99	206	9	35.17	
1988	32,950.99	14,696	30,581	2,370	36.01	66
1989	4,500.50	1,949	4,056	444	36.85	12
1990	399.56	187	389	11	33.25	
1991	28,921.57	13,073	27,204	1,718	34.25	50
1992	9,511.00	4,172	8,682	829	34.86	24
1993	113.50	48	100	14	35.48	
1994	8,880.50	3,632	7,538	1,322	36.48	36
1996	352.00	134	279	73	37.73	2
1997	13.50	5	10	4	38.73	
1999	15.50	5	10	6	39.99	
2004	2,500.00	644	1,340	1,160	43.92	26
2005	500.00	120	250	250	44.92	6
2008	70,200.00	13,506	28,105	42,095	47.23	891
2009	163.14	29	60	103	47.89	2

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
2010	4.00	1	2	2	48.89	
2011	17,137.51	2,446	5,091	12,047	49.55	243
2012	44.11	6	12	32	50.22	1
	283,475.46	125,390	220,747	62,728		1,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9 0.48

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 45-83						
1906	456.70	457	457			
1929	30.85	31	31			
1937	65.76	64	66			
1938	15,789.80	15,421	15,790			
1942	15.48	15	15			
1963	456.96	402	416	41	5.43	8
1967	451.47	386	399	52	6.49	8
1969	479.85	404	418	62	7.08	9
1970	1,167.93	976	1,009	159	7.40	21
1971	23,326.32	19,319	19,978	3,348	7.73	433
1975	45.20	36	37	8	9.18	1
1983	607.35	432	447	160	12.96	12
1985	51,884.77	35,604	36,818	15,067	14.12	1,067
1990	8,280.00	5,401	5,585	2,695	15.59	173
1991	32,762.97	20,824	21,534	11,229	16.20	693
1992	2,270.59	1,405	1,453	818	16.80	49
1996	9,454.33	5,100	5,274	4,180	19.85	211
2003	23,935.00	9,217	9,531	14,404	25.95	555
2007	9,905.86	2,889	2,988	6,918	29.76	232
2008	62,006.84	16,605	17,171	44,836	30.76	1,458
2009	8,602,461.39	2,999,001	2,170,590	6,431,871	31.76	202,515
2010	201,983.09	44,477	45,994	155,989	32.76	4,762
2011	32,730.86	6,428	6,647	26,084	33.76	773
2017	195,540.18	10,481	10,839	184,701	39.76	4,645
2018	68,256.24	2,232	2,308	65,948	40.64	1,623
	9,344,365.79	2,297,607	2,375,795	6,968,571		219,248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.33

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 35-R2						
1936	37.60	38	38			
1937	236.62	237	237			
1940	50.72	51	51			
1943	40.32	40	40			
1945	92.10	92	92			
1946	23.31	23	23			
1947	194.96	195	195			
1951	43.99	44	44			
1958	188.09	183	188			
1959	618.92	597	619			
1960	345.74	331	346			
1961	432.15	410	432			
1962	728.69	686	729			
1963	401.21	374	401			
1964	113.26	105	113			
1965	195.43	179	195			
1966	1,027.03	932	1,027			
1967	553.48	498	553			
1968	385.49	344	385			
1969	871.07	769	871			
1970	452.09	395	452			
1971	114.30	99	114			
1972	1,032.10	885	1,032			
1973	761.21	646	761			
1974	719.26	603	719			
1975	213.16	177	213			
1983	1,039.62	769	937	103	9.10	11
1984	2,999.50	2,180	2,655	344	9.56	36
1988	714.12	478	582	132	11.59	11
1990	940.00	676	823	117	11.40	10
1991	1,296.00	915	1,115	181	11.75	15
	16,861.54	13,951	15,982	880		83

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 0.49

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
1901	69,267.25	69,267	69,267			
1902	8,356.01	8,356	8,356			
1903	7,782.20	7,782	7,782			
1904	20,582.38	20,582	20,582			
1905	6,224.86	6,225	6,225			
1906	928.51	929	929			
1907	2,433.82	2,434	2,434			
1908	6,696.41	6,696	6,696			
1909	2,817.92	2,818	2,818			
1910	5,621.77	5,596	5,622			
1911	2,262.20	2,247	2,262			
1912	1,543.62	1,527	1,544			
1913	9,171.34	9,049	9,171			
1914	881.42	866	881			
1915	460.05	451	460			
1916	973.17	950	973			
1917	13,325.07	12,956	13,325			
1918	7,652.84	7,411	7,653			
1919	3,810.54	3,676	3,811			
1920	1,533.16	1,473	1,533			
1921	2,412.09	2,309	2,412			
1922	5,247.00	5,002	5,247			
1923	114.49	109	114			
1924	5,120.82	4,841	5,121			
1925	1,030.10	970	1,030			
1926	5,358.90	5,023	5,359			
1927	16,891.12	15,766	16,891			
1928	1,681.32	1,563	1,681			
1929	30,382.10	28,120	30,382			
1930	3,104.91	2,861	3,105			
1931	627.22	575	627			
1932	504.75	461	505			
1933	2,595.59	2,361	2,596			
1934	1,297.07	1,175	1,297			
1935	5,986.86	5,397	5,987			
1936	411.53	369	412			
1937	7,255.30	6,481	7,255			
1938	42,701.90	37,959	42,702			
1939	4,525.01	4,003	4,525			
1940	4,171.48	3,672	4,171			
1941	7,081.95	6,202	7,082			
1942	4,180.83	3,641	4,181			
1943	3,180.20	2,754	3,180			
1944	5,269.81	4,538	5,270			

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1945	2,198.88	1,882	2,199			
1946	1,184.76	1,008	1,185			
1947	6,371.76	5,384	6,372			
1948	3,342.31	2,804	3,342			
1949	2,984.75	2,486	2,984			
1950	2,097.05	1,734	2,097			
1951	2,395.03	1,965	2,395			
1952	7,665.82	6,240	7,666			
1953	1,562.11	1,261	1,562			
1954	32,251.26	25,801	32,251			
1955	1,773.60	1,406	1,774			
1956	3,837.36	3,013	3,837			
1957	11,120.76	8,647	11,121			
1958	2,005.21	1,543	2,005			
1959	8,408.40	6,402	8,408			
1960	1,174.83	885	1,175			
1961	11,163.72	8,309	11,164			
1962	58,467.89	43,005	58,468			
1963	27,962.86	20,314	27,963			
1964	17,531.09	12,574	17,531			
1965	15,400.36	10,901	15,400			
1966	16,285.74	11,370	16,286			
1967	107,156.36	73,757	107,156			
1968	22,355.44	15,164	22,355			
1969	54,476.15	36,398	54,476			
1970	18,771.12	12,346	18,771			
1971	396,538.70	256,652	396,539			
1972	46,958.61	29,887	46,431	528	23.63	22
1973	30,499.69	19,083	29,646	854	24.33	35
1974	192,532.41	118,334	183,838	8,694	25.05	347
1975	91,153.40	55,000	85,446	5,707	25.78	221
1976	42,725.92	25,300	39,305	3,421	26.51	129
1977	206,258.47	119,758	186,051	20,207	27.26	741
1978	97,355.37	55,403	86,072	11,283	28.01	403
1979	120,296.13	67,051	104,167	16,129	28.77	561
1980	115,740.55	63,141	98,093	17,648	29.54	597
1981	203,180.30	108,405	168,413	34,767	30.32	1,147
1982	59,413.40	30,977	48,124	11,289	31.11	363
1983	159,141.87	81,016	125,863	33,279	31.91	1,043
1984	316,591.86	157,273	244,332	72,260	32.71	2,209
1985	588,349.34	284,943	442,675	145,674	33.52	4,346
1986	664,784.01	313,572	487,151	177,633	34.34	5,173
1987	72,937.10	33,472	52,001	20,936	35.17	595
1988	1,504,754.29	671,120	1,042,622	462,132	36.01	12,833

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-R3						
1989	278,603.10	120,657	187,447	91,156	36.85	2,474
1990	119,903.96	56,115	87,178	32,726	33.25	984
1991	990,614.08	447,758	693,617	294,997	34.25	8,613
1992	1,170,392.88	513,451	797,675	372,718	34.86	10,692
1993	36,167.10	15,378	23,891	12,276	35.48	346
1994	372,873.80	152,505	236,925	135,949	36.48	3,727
1995	24,834.65	9,817	15,251	9,584	37.10	258
1996	389,721.62	148,601	230,860	158,862	37.73	4,210
1997	36,034.52	13,149	20,428	15,607	38.73	403
1998	30,622.57	10,736	16,679	13,944	39.36	354
1999	46,052.73	15,483	24,054	21,999	39.99	550
2000	308,695.70	98,659	153,272	155,424	40.99	3,792
2001	404,586.81	123,318	191,581	213,006	41.63	5,117
2002	157,086.27	45,524	70,724	86,362	42.27	2,043
2003	31,370.41	8,564	13,305	18,065	43.27	417
2004	228,400.73	58,859	91,441	136,960	43.92	3,118
2005	370,826.70	89,295	138,725	232,102	44.92	5,167
2006	90,129.14	20,297	31,532	58,597	45.58	1,286
2007	1,028,303.38	215,430	334,682	693,621	46.23	15,004
2008	1,695,595.80	326,233	506,821	1,188,775	47.23	25,170
2009	1,124,808.25	198,304	308,076	816,732	47.89	17,054
2010	908,419.58	144,530	224,535	683,885	48.89	13,988
2011	4,135,718.46	590,167	916,857	3,218,861	49.55	64,962
2012	1,283,503.85	161,978	251,642	1,031,862	50.22	20,547
2013	1,029,602.28	112,021	174,031	855,571	51.22	16,704
2014	697,619.78	64,111	99,600	598,020	51.89	11,525
2015	410,395.76	30,698	47,691	362,705	52.57	6,899
2016	47,507.47	2,732	4,244	43,263	53.25	812
2017	521,057.19	20,842	32,379	488,678	53.93	9,061
2018	25,715.43	633	983	24,732	54.49	454
2019	1,312,738.00	9,058	14,073	1,298,665	54.27	23,930
	24,990,514.33	6,949,332	10,582,367	14,408,147		310,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.4 1.24

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-81						
1971	132,505.99	100,605	97,435	35,071	9.63	3,642
1976	3,119.96	2,221	2,151	969	11.53	84
1977	955.47	671	650	305	11.90	26
1979	1,540.32	1,050	1,017	523	12.74	41
1980	167.25	112	108	59	13.16	4
1981	3,779.33	2,496	2,417	1,362	13.58	100
1985	197,067.35	121,344	117,521	79,546	15.37	5,175
1986	11,909.00	7,190	6,963	4,946	15.85	312
1987	639.57	378	366	274	16.33	17
1989	2,741.97	1,555	1,506	1,236	17.32	71
1990	121,534.20	79,982	77,462	44,072	15.20	2,899
1992	120,064.70	75,581	73,200	46,865	16.04	2,922
1994	69,603.26	41,832	40,514	29,089	16.76	1,736
1995	163,657.23	95,641	92,627	71,030	17.24	4,120
1996	31,764.08	18,093	17,523	14,241	17.57	821
1997	6,645.55	3,667	3,551	3,095	18.07	171
1998	47,667.29	25,526	24,722	22,945	18.43	1,245
1999	2,589.20	1,342	1,300	1,289	18.81	69
2003	7,454.71	3,283	3,180	4,275	20.65	207
2004	112,710.69	47,091	45,607	67,104	21.25	3,158
2005	1,909.26	736	732	1,177	21.72	51
2007	102,078.12	33,768	34,641	67,437	22.71	2,969
2008	2,119,738.27	689,127	667,414	1,452,324	23.35	62,198
2009	3,615,792.97	1,085,823	1,051,610	2,564,183	23.88	107,378
2010	83,863.18	23,037	22,311	61,552	24.42	2,521
2011	299,676.79	74,170	71,833	227,844	25.08	9,085
2013	13,967.98	2,680	2,596	11,372	26.32	432
2014	8,206.33	1,331	1,289	6,917	27.11	255
2015	2,154.59	286	277	1,878	27.80	68
2016	45,495.87	4,641	4,495	41,001	28.60	1,434
2017	287,575.84	20,447	19,802	267,774	29.40	9,108
2018	182,113.82	7,958	7,707	174,407	30.07	5,800
2019	134,000.00	1,595	1,545	132,455	31.07	4,263
	7,934,690.14	2,577,279	2,496,072	5,438,618		232,375

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.93

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 40-R1						
1926	203.24	203	203			
1931	49.87	50	50			
1934	462.00	462	462			
1936	491.83	492	492			
1937	141.30	141	141			
1938	102.49	102	102			
1939	114.83	115	115			
1942	227.09	227	227			
1947	126.86	118	127			
1949	204.68	188	205			
1953	316.32	281	316			
1956	261.74	226	262			
1959	174.22	146	174			
1960	1,089.04	905	1,089			
1962	1,341.36	1,091	1,341			
1963	1,001.33	806	1,001			
1964	363.96	289	364			
1965	1,205.44	947	1,205			
1966	973.60	756	974			
1968	447.36	339	447			
1969	5,389.78	4,025	5,390			
1971	2,406.21	1,747	2,406			
1972	1,406.41	1,006	1,406			
1975	382.00	261	379	3	12.70	
1976	1,138.40	764	1,110	28	13.15	2
1977	631.68	417	606	26	13.62	2
1979	6,646.83	4,226	6,138	509	14.57	35
1981	4,381.06	2,678	3,890	491	15.55	32
1982	270.91	162	235	36	16.06	2
1983	5,594.86	3,277	4,760	835	16.57	50
1984	3,218.44	1,843	2,677	541	17.10	32
1985	12,802.37	7,160	10,399	2,403	17.63	136
1986	2,149.55	1,173	1,704	446	18.17	25
1987	934.09	497	722	212	18.72	11
1988	8,506.32	4,408	6,402	2,104	19.27	109
1989	7,827.55	3,945	5,730	2,098	19.84	106
1990	2,061.68	1,291	1,875	187	17.48	11
1991	139,192.41	84,935	123,360	15,832	18.05	877
1992	2,627.10	1,568	2,277	350	18.41	19
1993	6,613.80	3,855	5,599	1,015	18.79	54
1994	327.09	186	270	57	19.20	3
2002	8,688.46	3,777	5,486	3,202	22.43	143
2003	6,821.77	2,838	4,122	2,700	22.81	118
2004	8,162.73	3,237	4,701	3,462	23.21	149

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 40-R1						
2005	9,037.27	3,412	4,956	4,081	23.49	174
2006	6,911.05	2,473	3,592	3,319	23.79	140
2007	42.13	14	20	22	24.11	1
2008	11,306.98	3,574	5,191	6,116	24.34	251
2009	892,182.88	262,480	381,226	510,957	24.59	20,779
2010	91,350.96	24,847	36,088	55,263	24.76	2,232
2011	188,760.14	46,869	68,072	120,688	24.97	4,833
2013	28,500.44	5,700	8,279	20,221	25.00	809
2017	17,701.28	1,542	2,240	15,461	23.59	655
2019	300,000.00	5,700	8,278	291,722	19.35	15,076
	1,793,273.19	503,765	728,883	1,064,390		46,866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 2.61

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 337.00 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 35-R1						
1988	3,065.97	1,774	2,870	196	14.75	13
	3,065.97	1,774	2,870	196		13
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...						0.42

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 365.20 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 75-R3						
1950	439.89	334	440			
1958	309.88	216	304	6	22.76	
1959	82,459.86	56,732	79,741	2,719	23.40	116
1960	8,796.28	5,976	8,400	396	24.05	16
1961	21,953.10	14,720	20,690	1,263	24.71	51
1962	2,130.29	1,409	1,980	150	25.38	6
1963	25,802.53	16,837	23,666	2,137	26.06	82
1964	36,689.76	23,604	33,177	3,513	26.75	131
1965	2,330.14	1,477	2,076	254	27.45	9
1967	274.08	169	238	36	28.88	1
1968	20,807.08	12,595	17,703	3,104	29.60	105
1969	7,387.03	4,400	6,185	1,202	30.33	40
1971	20,116.51	11,582	16,279	3,838	31.82	121
1972	2,957.40	1,673	2,352	605	32.58	19
1975	814.00	435	611	203	34.90	6
1976	4,391.22	2,302	3,236	1,155	35.68	32
1977	1,634.32	839	1,179	455	36.48	12
1978	78,406.84	39,433	55,426	22,981	37.28	616
1979	8,076.34	3,975	5,587	2,489	38.09	65
1980	17,019.96	8,192	11,515	5,505	38.90	142
1981	1,336.33	629	884	452	39.72	11
1982	17,952.67	8,246	11,591	6,362	40.55	157
1983	18,513.10	8,296	11,661	6,852	41.39	166
1984	9,700.70	4,239	5,958	3,743	42.23	89
1985	2,706.73	1,152	1,619	1,088	43.08	25
1986	2,441.95	1,012	1,422	1,020	43.93	23
1987	4,419.68	1,780	2,502	1,918	44.79	43
1988	5,349.48	2,093	2,942	2,407	45.66	53
1989	10,935.72	4,151	5,835	5,101	46.53	110
1990	43,489.36	17,935	25,209	18,280	41.67	439
1991	5,594.92	2,228	3,132	2,463	42.67	58
1992	4,651.27	1,800	2,530	2,121	43.17	49
1993	5,258.34	1,960	2,755	2,503	44.17	57
1995	354.94	123	173	182	45.68	4
2008	9,000.00	1,508	2,119	6,881	55.87	123
2011	3,080.00	384	540	2,540	57.97	44
	487,581.70	264,436	371,657	115,925		3,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 0.62

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.10 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 50-83						
1978	486,335.94	351,426	437,818	48,518	13.87	3,498
1980	12,052.02	8,441	10,516	1,536	14.98	103
1982	144,492.45	97,706	121,726	22,766	16.19	1,406
1983	5,454.59	3,620	4,510	945	16.82	56
1984	6,913.86	4,497	5,603	1,311	17.48	75
1995	6,058.20	3,085	3,843	2,215	23.37	95
2006	93,601.90	26,545	33,071	60,531	33.48	1,808
2007	381,147.00	99,937	124,504	256,643	34.48	7,443
2009	205,133.93	45,006	56,070	149,064	36.48	4,086
	1,341,189.89	640,263	797,661	543,529		18,570
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...						29.3 1.38

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.20 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 50-83						
1964	10,399.84	8,725	10,400			
1968	863.63	701	864			
1971	155.06	122	155			
1975	120.45	91	120			
1978	32,091.49	23,189	32,091			
1979	299.69	213	300			
	43,930.16	33,041	43,930			

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 GAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-82.5						
1911	135.69	127	136			
1931	20,254.99	17,771	20,255			
1934	1,042.90	904	1,043			
1935	506.52	437	507			
1937	1,178.30	1,008	1,178			
1950	1,618.93	1,292	1,619			
1951	176.54	140	177			
1955	431.74	332	432			
1956	19.91	15	20			
1958	136.65	103	137			
1959	1,024,439.45	763,125	1,024,439			
1960	660.67	488	661			
1961	2,520.37	1,843	2,520			
1962	889.50	644	888	2	17.93	
1963	6,518.99	4,673	6,442	77	18.41	4
1964	598,804.59	424,780	585,541	13,264	18.89	702
1965	8,566.07	6,011	8,286	280	19.39	14
1966	34,461.46	23,906	32,953	1,508	19.91	76
1967	113,101.45	77,536	106,880	6,221	20.44	304
1968	115,786.81	78,414	108,090	7,697	20.98	367
1969	4,516.90	3,020	4,163	354	21.54	16
1970	1,688.27	1,114	1,536	152	22.11	7
1971	135,485.06	88,170	121,538	13,947	22.70	614
1972	1,509.20	968	1,334	175	23.30	8
1973	8,671.30	5,482	7,557	1,114	23.91	47
1974	4,978.59	3,098	4,270	709	24.55	29
1975	13,626.14	8,345	11,503	2,123	25.19	84
1976	54,302.14	32,698	45,073	9,229	25.86	357
1977	52,642.43	31,148	42,936	9,706	26.54	366
1978	3,569,228.10	2,074,007	2,858,928	710,300	27.23	26,085
1979	1,037,432.90	591,492	813,346	222,087	27.94	7,949
1980	215,603.13	120,595	166,111	49,492	28.67	1,726
1981	242,233.52	132,633	182,829	59,405	29.41	2,020
1982	563,406.09	301,986	416,274	147,132	30.16	4,878
1983	69,231.12	36,287	50,020	19,211	30.93	621
1984	75,728.24	38,773	53,447	22,381	31.72	702
1985	470,870.12	235,289	324,336	146,534	32.52	4,506
1986	547,652.63	266,833	367,818	179,835	33.33	5,396
1987	400,689.89	190,111	262,060	138,630	34.16	4,058
1988	527,881.47	243,638	335,844	192,037	35.00	5,487
1989	314,391.61	140,992	194,351	120,041	35.85	3,348
1990	552,646.46	263,507	363,226	189,420	32.10	5,901
1991	552,580.95	256,011	352,900	199,681	32.73	6,101
1992	320,032.98	143,887	198,342	121,691	33.36	3,648

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 GAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-82.5						
1993	277,048.06	119,990	165,461	111,647	34.36	3,249
1994	114,137.44	47,846	65,954	48,183	34.99	1,377
1995	95,411.19	38,413	52,951	42,460	35.99	1,180
1996	24,841.38	9,646	13,297	11,544	36.63	315
1997	14,683.84	5,457	7,522	7,162	37.63	190
1998	9,417.14	3,342	4,607	4,810	38.63	125
2001	51,138.82	15,679	21,613	29,526	41.27	715
2003	24,155.97	6,633	9,143	15,013	42.92	350
2004	51,436.91	13,255	18,271	33,166	43.92	755
2005	85,219.87	20,521	28,287	56,933	44.92	1,267
2006	550,939.83	123,355	170,039	380,901	45.92	8,295
2007	629,882.67	130,386	179,731	450,152	46.92	9,591
2008	3,420,058.13	650,153	896,207	2,523,851	47.92	52,668
2010	119,191.19	18,737	25,828	93,363	49.58	1,883
2011	1,470,032.63	206,099	284,099	1,185,934	50.58	23,447
2012	834,879.32	102,857	141,784	693,095	51.58	13,437
2013	11,663.45	1,239	1,708	9,955	52.58	189
2014	26,056.32	2,324	3,204	22,852	53.58	427
2015	176,190.09	12,721	17,535	158,655	54.58	2,907
2016	235,121.96	12,979	17,891	217,231	55.58	3,908
2017	347,076.44	13,258	18,275	328,801	56.58	5,811
2018	82,839.83	1,938	2,671	80,169	57.45	1,395
2019	558,460.00	3,574	4,927	553,533	58.45	9,470
	20,878,163.25	8,173,940	11,234,891	9,643,272		228,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 1.09

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 30-R3						
1920	493.32	493	493			
1954	34.37	34	34			
1955	33.51	34	34			
1956	413.50	414	414			
1960	372.66	373	373			
1962	29,518.89	29,519	29,519			
1963	107.43	107	107			
1964	871.35	871	871			
1971	548.05	537	469	79	0.58	79
1972	195.39	190	166	29	0.82	29
1978	1,238,049.55	1,141,482	996,637	241,413	2.34	103,168
1979	2,219.28	2,027	1,770	449	2.60	173
1980	2,193.49	1,984	1,732	461	2.86	161
1981	73,213.35	65,599	57,275	15,938	3.12	5,108
1982	319,855.95	283,607	247,619	72,237	3.40	21,246
1983	17,368.36	15,232	13,299	4,069	3.69	1,103
1984	58,353.54	50,573	44,156	14,198	4.00	3,550
1985	5,052.18	4,323	3,774	1,278	4.33	295
1986	12,990.51	10,960	9,569	3,422	4.69	730
1987	5,312.21	4,413	3,853	1,459	5.08	287
1988	569.16	465	406	163	5.49	30
1989	9,794.47	7,855	6,858	2,936	5.94	494
1990	12,060.53	10,019	8,748	3,313	5.96	556
1992	2,209.21	1,764	1,540	669	6.88	97
1994	16,331.20	12,454	10,874	5,457	7.86	694
1995	62,115.94	46,090	40,242	21,874	8.43	2,595
1996	225,563.10	162,586	141,955	83,608	9.01	9,279
1997	1,032.90	722	630	403	9.60	42
1998	20,023.42	13,532	11,815	8,208	10.19	805
2001	455,121.62	273,255	238,581	216,541	12.15	17,822
2003	400,277.71	218,552	190,820	209,458	13.51	15,504
2004	87,547.06	45,393	39,633	47,914	14.16	3,384
2005	1,783,191.57	871,624	761,022	1,022,170	14.90	68,602
2006	456,407.82	209,856	183,227	273,181	15.57	17,545
2007	1,905,871.53	817,238	713,537	1,192,335	16.32	73,060
2008	526,593.06	209,110	182,576	344,017	17.08	20,142
2009	512,340.15	186,953	163,230	349,110	17.84	19,569
2010	110,201.13	36,598	31,954	78,247	18.60	4,207
2011	1,551,528.90	463,287	404,499	1,147,030	19.38	59,186
2012	203,924.15	53,958	47,111	156,813	20.15	7,782
2013	60,004.53	13,801	12,050	47,955	20.92	2,292

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 30-R3						
2014	1,076,906.83	209,781	183,161	893,746	21.70	41,186
2015	76,744.76	12,202	10,654	66,091	22.49	2,939
2017	62,857.58	3,374	4,692	58,166	24.07	2,417
	11,386,415.22	5,495,241	4,801,979	6,584,436		306,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 4.45

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 45-R3						
1926	31.69	32	32			
1934	461.11	461	461			
1937	111.36	111	111			
1945	123.85	123	124			
1947	515.56	505	516			
1950	256.11	247	256			
1951	128.30	123	128			
1955	747.81	700	748			
1958	8,959.01	8,228	8,959			
1959	3,983.50	3,636	3,984			
1960	1,366.59	1,239	1,367			
1961	2,819.87	2,541	2,820			
1962	2,265.62	2,028	2,266			
1963	2,071.27	1,841	2,071			
1964	89,686.47	79,164	89,686			
1965	895.08	784	895			
1966	6,356.59	5,526	6,357			
1967	18,566.11	16,008	18,566			
1968	3,213.64	2,747	3,214			
1969	5,798.33	4,909	5,798			
1970	2,604.09	2,183	2,604			
1971	1,598.44	1,326	1,598			
1972	5,206.75	4,272	5,207			
1973	7,617.88	6,177	7,618			
1974	4,268.60	3,419	4,269			
1975	5,644.24	4,460	5,644			
1976	1,442.50	1,124	1,442			
1977	406.89	312	407			
1978	172,026.96	130,015	169,478	2,549	10.99	232
1979	17,626.16	13,102	17,079	547	11.55	47
1980	27,154.22	19,835	25,835	1,299	12.13	107
1981	24,940.44	17,891	23,321	1,619	12.72	127
1982	59,435.61	41,817	54,510	4,926	13.34	369
1983	75,911.88	52,328	68,211	7,701	13.98	551
1984	7,075.28	4,775	6,224	851	14.63	58
1985	9,151.43	6,040	7,873	1,278	15.30	84
1986	22,521.85	14,524	18,932	3,590	15.98	225
1987	24,907.86	15,675	20,433	4,475	16.68	268
1988	4,704.24	2,885	3,761	943	17.40	54
1989	107,535.91	64,211	83,701	23,835	18.13	1,315
1990	85,404.35	53,958	70,336	15,068	17.05	884
1991	172,543.51	106,252	138,503	34,041	17.62	1,932
1992	45,792.17	27,452	35,784	10,008	18.20	550
1993	188,322.58	109,246	142,405	45,918	19.00	2,417

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 45-R3						
1994	107,472.71	60,518	78,887	28,586	19.59	1,459
1995	27,962.82	15,189	19,799	8,164	20.39	400
1996	29,762.49	15,637	20,383	9,379	21.00	447
1997	110,092.33	55,850	72,802	37,290	21.61	1,726
1998	3,297.58	1,605	2,092	1,206	22.42	54
1999	2,180.26	1,020	1,330	850	23.04	37
2004	239,482.66	86,932	113,319	126,164	26.76	4,715
2006	84,337.33	26,819	34,959	49,378	28.42	1,737
2008	18,082.93	4,944	6,445	11,638	29.90	389
2010	260,967.48	59,135	77,084	183,883	31.57	5,825
2011	160,854.27	32,782	42,733	118,121	32.23	3,665
2012	129,404.34	23,267	30,329	99,075	33.07	2,996
2014	18,941.45	2,496	3,254	15,687	34.59	454
2015	41,687.52	4,465	5,820	35,868	35.43	1,012
2017	282,917.52	16,239	21,168	261,750	36.96	7,082
2019	613,673.00	6,075	7,919	605,754	37.65	16,089
	3,353,318.40	1,247,205	1,601,877	1,751,441		57,307

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 1.71

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1901	56,429.60	53,530	56,430			
1902	12,870.31	12,167	12,870			
1903	13,071.44	12,317	13,071			
1904	2,378.04	2,233	2,378			
1905	17,145.59	16,044	17,145	1	5.14	
1906	2,868.42	2,675	2,859	9	5.40	2
1907	3,467.20	3,222	3,443	24	5.65	4
1908	990.68	917	980	11	5.91	2
1909	1,184.58	1,093	1,168	17	6.17	3
1910	3,039.67	2,795	2,987	53	6.43	8
1911	5,229.52	4,793	5,122	108	6.68	16
1912	8,848.50	8,080	8,634	214	6.95	31
1913	908.66	827	884	25	7.20	3
1914	7,175.56	6,506	6,952	224	7.46	30
1915	4,921.53	4,446	4,751	171	7.73	22
1916	1,860.84	1,675	1,790	71	7.99	9
1917	1,487.88	1,334	1,426	62	8.26	8
1918	1,063.72	950	1,015	49	8.53	6
1919	1,374.58	1,223	1,307	68	8.81	8
1920	3,441.03	3,050	3,259	182	9.09	20
1921	1,316.44	1,162	1,242	74	9.38	8
1922	5,765.89	5,069	5,417	349	9.67	36
1923	6,634.65	5,808	6,206	429	9.97	43
1924	1,716.32	1,496	1,599	117	10.28	11
1925	964.19	837	894	70	10.59	7
1926	1,303.55	1,126	1,203	101	10.91	9
1927	1,724.18	1,482	1,584	140	11.24	12
1928	537.00	459	490	47	11.58	4
1929	1,005.02	855	914	91	11.93	8
1930	3,064.00	2,593	2,771	293	12.29	24
1931	1,316.38	1,108	1,184	132	12.66	10
1932	1,047.56	877	937	111	13.04	9
1933	640.60	533	570	71	13.43	5
1934	446.43	369	394	52	13.84	4
1935	404.61	333	356	49	14.25	3
1936	2,023.40	1,652	1,765	258	14.68	18
1937	768.04	623	666	102	15.11	7
1938	983.14	792	846	137	15.56	9
1939	155.32	124	133	22	16.02	1
1940	1,411.24	1,120	1,197	214	16.50	13
1941	9,373.21	7,384	7,891	1,482	16.98	87
1942	1,920.55	1,501	1,604	317	17.48	18
1943	421.56	327	349	73	17.99	4
1944	726.41	558	596	130	18.51	7

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1945	8,851.89	6,745	7,208	1,644	19.04	86
1946	2,690.63	2,032	2,171	520	19.58	27
1947	4,372.61	3,272	3,496	877	20.14	44
1948	6,084.13	4,510	4,819	1,265	20.70	61
1949	3,721.56	2,732	2,919	803	21.28	38
1950	9,157.25	6,654	7,111	2,046	21.87	94
1951	24,531.39	17,641	18,851	5,680	22.47	253
1952	6,882.67	4,897	5,233	1,650	23.08	71
1953	5,235.54	3,685	3,938	1,298	23.70	55
1954	4,747.50	3,304	3,531	1,216	24.33	50
1955	9,182.24	6,316	6,749	2,433	24.97	97
1956	14,416.02	9,799	10,471	3,945	25.62	151
1957	9,028.91	6,063	6,479	2,550	26.28	97
1958	69,983.58	46,408	49,592	20,392	26.95	757
1959	12,540.02	8,209	8,772	3,768	27.63	136
1960	11,125.52	7,187	7,680	3,446	28.32	122
1961	42,404.99	27,028	28,882	13,523	29.01	466
1962	9,656.33	6,069	6,485	3,171	29.72	107
1963	16,560.01	10,261	10,965	5,595	30.43	181
1964	15,602.48	9,527	10,181	5,421	31.15	171
1965	20,386.42	12,262	13,103	7,283	31.88	228
1966	10,735.24	6,358	6,794	3,941	32.62	121
1967	39,573.58	23,071	24,654	14,920	33.36	447
1968	29,994.58	17,205	18,385	11,610	34.11	340
1969	11,483.79	6,478	6,922	4,562	34.87	131
1970	17,539.24	9,728	10,395	7,144	35.63	201
1971	15,612.82	8,507	9,091	6,522	36.41	179
1972	13,453.15	7,201	7,695	5,758	37.18	155
1973	22,630.76	11,890	12,706	9,925	37.97	261
1974	30,233.34	15,585	16,654	13,579	38.76	350
1975	12,419.36	6,278	6,709	5,710	39.56	144
1976	9,554.73	4,733	5,058	4,497	40.37	111
1977	21,008.59	10,194	10,893	10,116	41.18	246
1978	14,097.47	6,696	7,155	6,942	42.00	165
1979	12,243.91	5,689	6,079	6,165	42.83	144
1980	30,314.18	13,770	14,715	15,599	43.66	357
1981	49,285.50	21,870	23,371	25,914	44.50	582
1982	14,935.78	6,471	6,915	8,021	45.34	177
1983	26,950.09	11,390	12,171	14,779	46.19	320
1984	19,663.11	8,101	8,657	11,006	47.04	234
1985	19,756.44	7,927	8,471	11,285	47.90	236
1986	8,420.88	3,287	3,513	4,908	48.77	101
1987	24,908.82	9,453	10,102	14,807	49.64	298
1988	8,916.95	3,286	3,511	5,406	50.52	107

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 80-R3						
1989	11,293.81	4,038	4,315	6,979	51.40	136
1990	15,813.60	6,151	6,573	9,241	45.94	201
1991	19,797.37	7,062	7,547	11,250	46.94	240
1992	10,632.60	3,883	4,149	6,484	47.37	137
1993	27,169.69	9,558	10,214	16,956	48.37	351
1994	5,958.55	2,016	2,154	3,805	49.37	77
1995	1,323.13	433	463	860	49.82	17
1996	6,877.08	2,159	2,307	4,570	50.82	90
1997	3,110.73	941	1,006	2,105	51.28	41
1998	4,567.54	1,320	1,411	3,157	52.28	60
1999	2,440.84	677	723	1,718	52.74	33
2000	9,797.16	2,584	2,761	7,036	53.74	131
2001	177,402.25	44,351	47,394	130,008	54.74	2,375
2002	28,104.28	6,689	7,148	20,956	55.22	380
2003	15,000.98	3,363	3,594	11,407	56.22	203
2004	13,834.00	2,911	3,111	10,723	57.22	187
2005	15,660.88	3,102	3,315	12,346	57.69	214
2006	4,923.82	907	969	3,955	58.69	67
2007	19,082.44	3,273	3,497	13,585	59.18	263
2008	57,211.41	9,011	9,629	47,582	60.18	791
2009	32,891.55	4,753	5,079	27,813	60.67	458
2010	1,368.29	178	190	1,178	61.67	19
2011	181,775.13	21,140	22,590	159,185	62.67	2,540
2012	630.52	65	69	562	63.17	9
2013	28,852.65	2,562	2,738	26,115	64.17	407
2017	92,558.10	3,017	3,225	89,333	66.72	1,339
2018	2,388.00	48	51	2,337	67.12	35
	1,755,787.44	754,026	804,753	951,034		20,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.5 1.14

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 55-R2						
1906	74.06	74	74			
1910	286.05	286	286			
1912	10.00	10	10			
1914	439.45	439	439			
1915	593.30	593	593			
1919	518.96	514	519			
1920	72.74	72	73			
1922	467.94	457	468			
1924	5.97	6	6			
1925	682.97	657	683			
1926	284.14	272	284			
1927	325.07	310	325			
1928	2,358.95	2,235	2,359			
1929	50.17	47	50			
1930	911.11	854	911			
1931	246.79	230	247			
1932	1,586.55	1,470	1,587			
1933	114.64	106	115			
1934	217.08	199	217			
1935	475.28	433	475			
1936	2,103.79	1,905	2,104			
1937	2,909.30	2,619	2,909			
1938	926.67	829	927			
1939	41.73	37	42			
1940	882.64	781	883			
1941	1,153.92	1,014	1,154			
1942	1,180.47	1,031	1,180			
1943	1,014.90	881	1,015			
1944	717.64	619	718			
1945	1,159.71	994	1,160			
1946	7,727.48	6,580	7,727			
1947	627.32	530	627			
1948	2,301.45	1,933	2,301			
1949	1,271.24	1,060	1,271			
1950	1,863.62	1,543	1,864			
1951	9,143.12	7,511	9,143			
1952	8,616.89	7,024	8,617			
1953	3,918.95	3,169	3,919			
1954	10,708.08	8,588	10,708			
1955	8,412.35	6,689	8,412			
1956	10,783.07	8,499	10,783			
1957	8,308.28	6,488	8,294	14	12.05	1
1958	30,390.75	38,984	49,833	558	12.45	45
1959	50,716.75	38,849	49,661	1,056	12.87	82

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1960	1,800.32	1,365	1,745	55	13.29	4
1961	27,335.75	20,512	26,221	1,115	13.73	81
1962	2,374.55	1,763	2,234	121	14.17	9
1963	13,442.93	9,867	12,613	830	14.63	57
1964	17,865.31	12,960	16,567	1,298	15.10	86
1965	22,956.30	16,458	21,038	1,918	15.57	123
1966	23,199.23	16,425	20,996	2,203	16.06	137
1967	4,584.50	3,204	4,096	488	16.56	29
1968	7,570.16	5,221	6,674	896	17.07	52
1969	2,720.38	1,850	2,365	355	17.60	20
1970	8,562.01	5,740	7,337	1,225	18.13	68
1971	8,467.70	5,593	7,150	1,318	18.67	71
1972	32,491.45	21,131	27,012	5,479	19.23	285
1973	34,974.37	22,390	28,621	6,353	19.79	321
1974	46,893.10	29,526	37,743	9,150	20.37	449
1975	64,457.19	39,905	51,011	13,446	20.95	642
1976	12,001.53	7,299	9,330	2,672	21.55	124
1977	6,434.31	3,843	4,913	1,521	22.15	69
1978	11,937.40	6,995	8,942	2,995	22.77	132
1979	50,185.99	28,843	36,870	13,316	23.39	569
1980	34,923.49	19,671	25,145	9,778	24.02	407
1981	109,977.90	60,647	77,525	32,453	24.67	1,315
1982	10,033.39	5,414	6,921	3,112	25.32	123
1983	182,580.42	96,337	123,148	59,432	25.98	2,288
1984	47,019.05	24,228	30,971	16,048	26.66	602
1985	42,207.16	21,226	27,133	15,074	27.34	551
1986	3,600.00	1,765	2,256	1,344	28.03	48
1987	9,485.64	4,532	5,793	3,693	28.72	129
1988	1,630.50	738	969	662	29.43	22
1989	36,728.98	16,601	21,221	15,508	30.14	515
1990	26,850.09	14,059	17,972	8,878	26.61	334
1991	9,079.44	4,642	5,934	3,145	27.00	116
1992	6,677.64	3,312	4,234	2,444	27.69	88
1993	17,514.68	8,460	10,814	6,701	28.10	238
1994	1,695.34	792	1,012	683	28.81	24
1996	1,362.37	595	761	601	29.94	20
1997	3,057.71	1,293	1,653	1,405	30.38	46
1998	10,178.91	4,153	5,309	4,870	30.53	158
2000	6,973.60	2,618	3,347	3,627	32.03	113
2002	2,463.00	841	1,075	1,388	33.25	42
2003	2,151.21	699	894	1,257	33.75	37
2004	6,579.18	2,026	2,590	3,989	34.26	116
2005	36,586.34	10,636	13,596	22,990	34.77	661
2006	139,879.22	38,187	48,814	91,065	35.29	2,580

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 55-R2						
2007	5,788.36	1,475	1,885	3,903	35.83	109
2008	2,090.77	494	631	1,460	36.37	40
2009	243,419.80	53,139	67,928	175,492	36.70	4,782
2010	47,741.75	9,496	12,139	35,603	37.26	956
2011	53,720.27	9,659	12,347	41,373	37.62	1,100
2012	31,231.58	5,003	6,395	24,837	38.00	654
2013	58,165.33	8,143	10,409	47,756	38.39	1,244
2014	12,576.04	1,505	1,924	10,652	38.61	276
2017	6,500.00	357	456	6,044	38.73	156
2019	829,000.00	8,622	11,022	817,978	35.73	22,893
	2,636,324.98	859,696	1,092,694	1,543,631		46,239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 33.4 1.75

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
1971	3,175,634.13	1,738,564	1,931,930	1,243,704	33.94	36,644
1972	4,796,786.94	2,580,048	2,867,005	1,929,782	34.66	55,677
1973	6,588,337.37	3,479,499	3,866,494	2,721,843	35.39	76,910
1974	5,300,189.08	2,746,929	3,052,447	2,247,742	36.13	62,213
1975	3,522,875.63	1,791,030	1,990,231	1,532,645	36.87	41,569
1976	2,691,135.18	1,341,612	1,490,828	1,200,307	37.61	31,915
1977	4,825,345.33	2,356,699	2,618,815	2,206,530	38.37	57,507
1978	1,296,474.63	620,065	689,030	607,445	39.13	15,524
1979	4,775,971.40	2,235,155	2,483,752	2,292,219	39.90	57,449
1980	11,120,371.38	5,090,128	5,656,260	5,464,111	40.67	134,352
1981	15,763,701.99	7,051,577	7,835,864	7,927,838	41.45	191,263
1982	10,137,935.53	4,428,250	4,920,767	5,217,169	42.24	123,513
1983	7,151,596.22	3,048,511	3,387,571	3,764,025	43.03	87,474
1984	8,873,272.40	3,687,737	4,097,887	4,775,385	43.83	108,952
1985	17,877,342.49	7,239,072	8,044,212	9,833,130	44.63	220,326
1986	10,075,366.46	3,971,004	4,412,665	5,662,701	45.44	124,619
1987	17,741,538.29	6,798,557	7,554,703	10,186,835	46.26	220,208
1988	8,444,342.44	3,143,575	3,493,208	4,951,134	47.08	105,164
1989	8,609,303.73	3,109,681	3,455,544	5,153,760	47.91	107,572
1990	14,034,126.23	5,755,165	6,395,263	7,658,863	42.18	181,576
1991	11,634,956.80	4,634,203	5,149,626	6,485,331	42.67	151,988
1992	14,205,726.41	5,497,616	6,109,069	8,096,657	43.17	187,553
1993	10,308,426.52	3,869,783	4,300,186	6,008,241	43.68	137,551
1994	9,711,528.95	3,506,833	3,896,868	5,814,661	44.68	130,140
1995	11,983,968.31	4,184,802	4,650,242	7,333,726	45.19	162,286
1996	6,952,354.41	2,343,639	2,604,302	4,348,052	45.72	95,102
1997	9,104,419.72	2,937,086	3,263,753	5,840,667	46.72	125,014
1998	7,903,367.06	2,451,624	2,724,297	5,179,070	47.25	109,610
1999	8,416,064.98	2,505,463	2,784,124	5,631,941	47.78	117,872
2000	6,892,486.57	1,963,669	2,182,071	4,710,416	48.32	97,484
2001	14,129,328.78	3,816,332	4,240,790	9,888,539	49.32	200,498
2002	18,796,431.32	4,830,683	5,367,959	13,428,472	49.87	269,270
2003	17,381,096.87	4,237,511	4,708,813	12,672,284	50.41	251,384
2004	18,617,284.01	4,287,561	4,764,430	13,852,854	50.97	271,784
2005	22,655,187.94	4,907,114	5,452,891	17,202,297	51.54	333,766
2006	19,977,369.12	4,049,413	4,499,795	15,477,574	52.11	297,017
2007	19,269,479.08	3,611,100	4,012,732	15,256,747	53.11	287,267
2008	12,896,931.39	2,233,749	2,482,190	10,414,741	53.69	193,979
2009	15,917,148.14	2,529,235	2,810,540	13,106,608	54.26	241,552
2010	17,072,904.55	2,463,620	2,737,627	14,335,278	54.85	261,354
2011	13,455,013.40	1,754,534	1,949,676	11,505,337	55.04	209,036
2012	16,051,245.03	1,850,709	2,056,548	13,994,697	55.64	251,522
2013	21,165,807.78	2,116,581	2,351,990	18,813,818	56.25	334,468
2014	18,027,723.52	1,532,356	1,702,787	16,324,937	56.48	289,039

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 YAINS - INSTALLATIONS 1971 AND SUBSEQUENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 75-R2.5						
2015	24,376,006.99	1,699,098	1,887,974	22,488,033	56.73	396,405
2016	27,919,911.07	1,507,675	1,675,361	26,244,550	56.99	460,511
2017	42,952,485.91	1,632,194	1,813,729	41,138,757	56.92	722,747
2018	39,159,354.14	931,993	1,035,651	38,123,703	56.43	675,593
2019	75,931,819.00	523,930	582,202	75,349,617	54.27	1,388,421
	179,687,474.62	156,622,869	174,042,699	545,644,776		10,690,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.0 1.49

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1970 AND PRIOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-80						
1900	1,157,048.50	1,086,561	1,157,048			
1901	54,656.34	51,015	54,656			
1902	137,884.25	127,914	137,884			
1903	56,347.37	51,944	56,347			
1904	18,199.82	16,674	18,200			
1905	49,827.29	45,358	49,827			
1906	55,694.42	50,382	55,694			
1907	37,161.06	33,399	37,161			
1908	11,204.01	10,004	11,152	52	6.96	7
1909	11,565.25	10,259	11,437	128	7.34	77
1910	30,345.47	26,741	29,811	534	7.72	69
1911	36,786.00	32,202	33,898	888	8.10	110
1912	35,847.65	31,165	34,742	1,106	8.49	130
1913	33,673.05	29,078	32,416	1,257	8.87	142
1914	32,990.72	28,296	31,544	1,447	9.25	156
1915	30,355.07	25,853	28,821	1,534	9.64	159
1916	26,404.08	22,330	24,893	1,511	10.03	151
1917	16,562.82	13,910	15,507	1,056	10.41	101
1918	20,527.20	17,117	19,082	1,445	10.80	134
1919	24,286.96	20,106	22,414	1,873	11.19	167
1920	13,263.51	10,901	12,152	1,112	11.58	96
1921	11,348.87	9,257	10,320	1,029	11.98	86
1922	16,931.78	13,709	15,283	1,649	12.37	133
1923	59,647.84	47,938	53,441	6,207	12.76	486
1924	55,087.42	43,934	48,977	6,110	13.16	464
1925	64,123.82	50,746	56,571	7,553	13.56	557
1926	50,584.04	39,728	44,288	6,296	13.95	451
1927	47,572.88	37,070	41,325	6,248	14.35	435
1928	70,466.68	54,465	60,717	9,750	14.76	661
1929	40,994.80	31,434	35,042	5,953	15.16	393
1930	45,673.11	34,740	38,728	6,945	15.56	446
1931	59,442.29	44,838	49,985	9,457	15.97	592
1932	26,642.94	19,933	22,221	4,422	16.37	270
1933	18,907.03	14,026	15,636	3,271	16.78	195
1934	11,111.35	8,173	9,111	2,000	17.19	116
1935	21,638.36	15,779	17,590	4,048	17.60	230
1936	35,879.97	25,938	28,915	6,965	18.01	387
1937	55,427.91	39,712	44,271	11,157	18.43	605
1938	91,498.20	64,977	72,436	19,062	18.84	1,012
1939	80,799.59	56,858	63,385	17,415	19.26	904
1940	232,549.12	162,140	180,752	51,797	19.68	2,632
1941	144,204.00	99,612	111,046	33,158	20.10	1,650
1942	107,508.35	73,569	82,014	25,494	20.52	1,242
1943	34,204.45	23,185	25,846	8,358	20.94	399

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1970 AND PRIOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 65-80						
1944	88,876.36	59,656	66,504	22,372	21.37	1,047
1945	53,779.95	35,743	39,846	13,934	21.80	639
1946	139,850.36	92,022	102,585	37,265	22.23	1,676
1947	135,144.79	88,031	98,136	37,009	22.66	1,633
1948	81,067.14	52,270	58,270	22,797	23.09	987
1949	146,272.83	93,322	104,034	42,239	23.53	1,795
1950	274,855.17	173,538	193,458	81,397	23.96	3,397
1951	455,020.19	284,215	316,840	138,180	24.40	5,663
1952	195,736.25	120,936	134,818	60,918	24.84	2,452
1953	347,974.64	212,585	236,988	110,987	25.29	4,389
1954	358,551.12	216,619	241,485	117,066	25.73	4,550
1955	483,319.71	288,653	321,787	161,533	26.18	6,170
1956	749,175.56	442,246	493,011	256,165	26.63	9,619
1957	741,751.09	432,723	482,395	259,356	27.08	9,577
1958	1,168,808.85	673,596	750,918	417,891	27.54	15,174
1959	1,859,409.07	1,058,710	1,180,239	679,170	27.99	24,265
1960	1,114,337.36	626,603	698,531	415,806	28.45	14,615
1961	1,845,713.96	1,024,519	1,142,123	703,591	28.92	24,329
1962	1,607,700.19	881,020	982,152	625,548	29.38	21,292
1963	1,464,596.83	792,010	882,925	581,672	29.85	19,486
1964	1,999,058.54	1,066,578	1,189,010	810,049	30.32	26,717
1965	2,150,434.19	1,131,795	1,261,713	888,721	30.79	28,864
1966	2,167,349.43	1,124,681	1,253,783	913,566	31.27	29,215
1967	2,325,922.08	1,189,802	1,326,379	999,543	31.75	31,482
1968	2,181,071.91	1,099,587	1,225,808	955,264	32.23	29,639
1969	1,901,380.40	944,264	1,052,656	848,724	32.72	25,939
1970	2,226,121.23	1,089,085	1,214,100	1,012,021	33.20	30,483
	31,536,154.84	18,047,779	20,955,080	11,481,075		390,879

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 1.24

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 50-80.5						
1901	145.70	146	146			
1905	11.14	11	11			
1910	348.80	349	349			
1911	119.89	120	120			
1912	29.80	30	30			
1913	147.34	147	147			
1914	4,038.45	4,038	4,038			
1915	1,013.55	1,014	1,014			
1918	5.44	5	5			
1919	662.53	663	663			
1920	40.26	40	40			
1921	275.42	272	275			
1922	793.48	778	793			
1923	1,348.19	1,312	1,348			
1924	2,707.10	2,616	2,707			
1925	2,727.22	2,616	2,727			
1926	363.70	346	364			
1927	936.92	886	937			
1928	5,737.06	5,387	5,737			
1929	3,030.59	2,825	3,031			
1930	2,438.90	2,257	2,439			
1931	1,030.08	946	1,030			
1932	566.50	517	566			
1933	187.17	169	187			
1934	2,012.98	1,809	2,013			
1935	2,594.18	2,314	2,594			
1936	1,255.74	1,112	1,256			
1937	5,227.32	4,593	5,227			
1938	7,637.11	6,638	7,637			
1939	804.78	696	802	3	6.74	
1940	2,625.17	2,253	2,595	30	7.08	4
1941	2,028.32	1,727	1,989	39	7.42	5
1942	3,761.31	3,178	3,660	101	7.76	13
1943	2,503.01	2,098	2,417	86	8.10	11
1944	363.90	302	348	16	8.44	2
1945	74.97	62	71	4	8.79	
1946	1,199.22	980	1,129	70	9.14	8
1947	3,033.99	2,459	2,832	202	9.48	21
1948	1,956.02	1,571	1,810	146	9.83	15
1949	3,662.21	2,916	3,339	303	10.19	30
1950	12,687.83	10,013	11,533	1,155	10.54	110
1951	16,076.50	12,572	14,481	1,596	10.90	146
1952	10,857.56	8,412	9,689	1,169	11.26	104
1953	28,716.33	22,043	25,390	3,326	11.62	286

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-80.5						
1954	29,167.42	22,179	25,546	3,621	11.98	302
1955	16,107.99	12,129	13,970	2,138	12.35	173
1956	26,862.50	20,029	23,070	3,792	12.72	298
1957	36,254.34	26,763	30,826	5,428	13.09	415
1958	103,273.39	75,452	86,907	16,366	13.47	1,215
1959	44,612.98	32,255	37,152	7,461	13.85	539
1960	23,576.46	16,867	19,428	4,148	14.23	291
1961	22,291.36	15,773	18,168	4,123	14.62	282
1962	41,005.07	28,695	33,052	7,953	15.01	530
1963	37,207.28	25,740	29,648	7,559	15.41	491
1964	44,201.95	30,234	34,824	9,378	15.80	594
1965	34,435.92	23,272	26,805	7,631	16.21	471
1966	54,747.65	36,560	42,111	12,637	16.61	761
1967	40,134.81	26,473	30,492	9,643	17.02	567
1968	30,562.77	19,902	22,924	7,639	17.44	438
1969	31,383.95	20,174	23,237	8,147	17.86	456
1970	44,921.81	28,489	32,814	12,108	18.29	662
1971	47,509.59	29,722	34,235	13,275	18.72	709
1972	151,086.92	93,221	107,374	43,713	19.15	2,283
1973	51,357.25	31,235	35,977	15,380	19.59	785
1974	117,163.43	70,204	80,863	36,300	20.04	1,811
1975	172,051.45	101,545	116,962	55,089	20.49	2,689
1976	405,265.13	235,459	271,207	134,058	20.95	6,399
1977	137,772.65	78,778	90,738	47,035	21.41	2,197
1978	106,720.17	60,019	69,131	37,589	21.88	1,718
1979	127,784.95	70,640	81,365	46,420	22.36	2,076
1980	306,904.06	166,710	192,021	114,883	22.84	5,030
1981	904,633.79	482,532	555,792	348,842	23.33	14,953
1982	167,777.15	87,815	101,147	66,630	23.83	2,796
1983	171,982.85	88,296	101,701	70,282	24.33	2,889
1984	159,727.72	80,375	92,578	67,150	24.84	2,703
1985	616,372.45	303,748	349,864	266,508	25.36	10,509
1986	269,306.65	129,860	149,576	119,731	25.89	4,625
1987	333,001.20	156,977	180,810	152,191	26.43	5,758
1988	251,379.77	115,786	133,365	118,015	26.97	4,376
1989	343,382.87	154,385	177,824	165,559	27.52	6,016
1990	422,857.13	236,250	272,118	150,739	28.10	6,525
1991	683,034.51	374,303	431,131	251,904	28.30	10,811
1992	435,708.33	232,712	268,043	167,665	28.77	7,054
1993	246,506.14	128,134	147,588	98,918	24.25	4,079
1994	322,486.55	163,662	188,510	133,977	24.50	5,468
1995	172,488.44	84,916	97,808	74,680	25.01	2,986
1996	162,799.72	77,981	89,820	72,980	25.29	2,886
1997	191,329.77	88,968	102,475	88,855	25.60	3,471

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-80.5						
1998	302,434.96	135,612	156,201	146,234	26.14	5,594
1999	275,019.55	119,193	137,289	137,731	26.48	5,201
2000	67,173.45	28,058	32,318	34,855	26.83	1,299
2001	1,350,340.85	542,162	624,475	725,866	27.20	26,686
2002	359,520.82	138,398	159,306	200,215	27.59	7,257
2003	134,416.88	49,358	56,852	77,565	28.00	2,770
2004	258,784.25	90,367	104,087	154,697	28.42	5,443
2005	348,191.85	115,117	132,589	215,603	28.85	7,473
2006	2,554,865.71	795,585	916,374	1,638,492	29.30	55,921
2007	720,171.69	210,866	242,881	477,291	29.59	16,130
2008	3,867,269.65	1,052,677	1,212,492	2,654,778	30.07	88,287
2009	2,272,897.40	573,225	660,234	1,612,643	30.40	53,047
2010	402,563.88	92,710	106,786	295,778	30.91	9,569
2011	668,270.42	139,468	160,642	507,628	31.28	16,229
2012	241,395.23	44,972	51,800	189,595	31.66	5,988
2013	1,431,734.60	233,516	268,969	1,162,766	32.07	36,257
2014	282,870.93	39,347	45,321	237,550	32.49	7,311
2015	583,866.04	66,736	76,868	506,998	32.93	15,396
2016	81,590.65	7,262	8,365	73,226	33.25	2,202
2017	516,949.64	32,464	37,393	479,557	33.59	14,277
2018	223,696.17	8,724	10,048	213,648	33.84	6,313
2019	1,760,302.00	19,187	22,100	1,738,202	34.11	50,959
	26,981,248.59	9,035,380	10,403,943	16,577,306		572,451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.12

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - ODORIZATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 30-R3						
1954	2,434.18	2,434	2,434			
1955	3,047.08	3,047	3,047			
1956	289.47	289	289			
1958	20,421.70	20,422	20,422			
1959	23,550.93	23,551	23,551			
1960	4,930.54	4,931	4,931			
1963	715.65	716	716			
1965	1,983.85	1,984	1,984			
1966	260.78	261	261			
1968	1,164.03	1,164	1,164			
1975	977.90	977	978			
1976	12,581.47	11,818	12,581			
1983	234.13	205	234			
1984	10,903.12	9,449	10,903			
1985	29,260.45	25,037	29,260			
1997	20,647.93	14,425	17,512	3,136	9.60	327
2001	179,831.12	107,971	131,077	48,754	12.15	4,013
2003	52,166.39	28,483	34,578	17,588	13.51	1,302
2018	41,015.40	2,166	2,630	38,385	24.67	1,556
	406,416.12	259,280	298,552	107,864		7,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 1.77

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1908	2,523.07	2,523	2,523			
1909	343.67	343	343			
1917	3,304.02	3,138	3,304			
1918	2,232.69	2,107	2,233			
1919	2,698.75	2,532	2,698			
1920	2,315.82	2,162	2,316			
1921	2,097.63	1,949	2,098			
1922	2,055.39	1,900	2,055			
1923	1,569.86	1,445	1,570			
1924	1,433.06	1,313	1,433			
1925	1,560.98	1,424	1,561			
1926	2,944.33	2,674	2,944			
1927	2,480.59	2,242	2,481			
1928	2,970.73	2,673	2,971			
1929	2,671.22	2,391	2,671			
1930	3,506.91	3,124	3,507			
1931	2,305.13	2,043	2,305			
1932	2,234.89	1,970	2,235			
1933	1,742.22	1,527	1,742			
1934	1,396.21	1,217	1,396			
1935	1,676.13	1,453	1,676			
1936	2,886.59	2,488	2,887			
1937	3,043.76	2,608	3,044			
1938	1,594.53	1,358	1,595			
1939	4,452.21	3,768	4,452			
1940	6,285.44	5,287	6,285			
1941	12,894.55	10,775	12,895			
1942	9,485.77	7,875	9,486			
1943	4,317.00	3,560	4,317			
1944	7,166.32	5,870	7,166			
1945	3,841.76	3,125	3,842			
1946	15,224.52	12,296	15,216	9	10.58	1
1947	24,043.05	19,278	23,856	187	10.90	17
1948	34,964.39	27,825	34,433	531	11.23	47
1949	36,263.61	28,635	35,435	829	11.57	72
1950	33,970.53	26,614	32,934	1,037	11.91	87
1951	39,749.37	30,889	38,224	1,525	12.26	124
1952	42,488.45	32,739	40,514	1,974	12.62	156
1953	58,868.84	44,976	53,656	3,213	12.98	248
1954	95,279.86	72,135	89,265	6,015	13.36	450
1955	119,119.59	89,361	110,582	8,538	13.74	621
1956	163,428.40	121,442	150,281	13,147	14.13	930
1957	200,653.31	147,681	182,751	17,902	14.52	1,233
1958	255,772.74	186,343	230,594	25,179	14.93	1,686

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1959	367,463.93	264,908	327,816	39,648	15.35	2,583
1960	402,483.27	287,079	358,252	47,231	15.77	2,995
1961	579,285.18	408,657	503,701	73,584	16.20	4,542
1962	483,039.66	336,809	416,791	66,249	16.65	3,979
1963	823,683.56	567,592	702,378	121,306	17.10	7,094
1964	833,554.06	567,425	702,171	131,383	17.56	7,482
1965	1,015,931.30	682,706	844,828	171,103	18.04	9,485
1966	1,030,835.43	683,722	846,085	184,750	18.52	9,976
1967	805,214.08	526,900	652,023	153,191	19.01	8,058
1968	1,184,121.75	764,078	945,523	238,599	19.51	12,230
1969	1,161,139.73	738,485	913,853	247,287	20.02	12,352
1970	1,450,760.74	908,974	1,124,828	325,933	20.54	15,868
1971	1,401,084.51	864,343	1,069,598	331,487	21.07	15,733
1972	1,223,052.38	742,503	918,825	304,227	21.61	14,078
1973	1,066,606.66	637,052	788,332	278,275	22.15	12,563
1974	994,682.82	583,968	722,643	272,040	22.71	11,979
1975	1,020,409.90	588,685	728,480	291,930	23.27	12,545
1976	1,763,564.78	998,813	1,236,001	527,564	23.85	22,120
1977	979,788.00	544,586	673,909	305,879	24.43	12,521
1978	3,872,405.35	2,110,809	2,612,062	1,260,343	25.02	50,373
1979	2,701,995.44	1,443,352	1,786,104	915,891	25.62	35,749
1980	4,647,731.61	2,431,182	3,008,513	1,639,219	26.23	62,494
1981	8,427,079.88	4,313,148	5,337,389	3,089,691	26.85	115,072
1982	6,685,441.26	3,346,398	4,141,065	2,544,376	27.47	92,624
1983	3,602,268.15	1,761,185	2,179,413	1,422,855	28.11	50,617
1984	8,734,675.74	4,168,799	5,158,761	3,575,915	28.75	124,380
1985	8,781,025.64	4,088,797	5,059,761	3,721,265	29.39	126,617
1986	1,945,016.07	882,337	1,091,865	853,151	30.05	28,391
1987	13,552,563.09	5,985,354	7,406,693	6,145,879	30.71	200,126
1988	6,406,888.27	2,751,438	3,404,820	3,002,068	31.38	95,668
1989	1,634,263.20	681,635	843,502	790,761	32.06	24,665
1990	9,058,014.11	4,663,066	5,770,402	3,287,612	27.57	119,246
1991	5,133,559.04	2,581,153	3,194,098	1,939,461	27.93	69,440
1992	10,971,415.46	5,351,856	6,622,758	4,348,657	28.61	151,998
1993	5,479,784.76	2,603,446	3,221,685	2,258,100	29.00	77,866
1994	6,974,194.10	3,222,775	3,988,086	2,986,108	29.39	101,603
1995	4,821,034.58	2,162,716	2,676,295	2,144,740	29.81	71,947
1996	3,723,720.11	1,610,137	1,992,495	1,731,225	30.52	56,724
1997	10,968,832.46	4,588,263	5,677,835	5,290,997	30.94	171,008
1998	2,890,995.61	1,167,384	1,444,602	1,446,394	31.38	46,093
1999	7,444,141.87	2,894,282	3,581,586	3,862,556	31.83	121,350
2000	800,305.30	298,834	369,798	430,507	32.30	13,328
2001	10,028,132.86	3,587,063	4,438,881	5,589,252	32.77	170,560
2002	6,909,320.51	2,371,970	2,935,240	3,974,081	33.00	120,427

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 55-R1.5						
2003	7,017,560.37	2,291,935	2,836,200	4,181,360	33.50	124,817
2004	9,369,433.93	2,900,777	3,589,623	5,779,811	34.01	169,944
2005	9,054,163.33	2,658,302	3,289,568	5,764,595	34.29	168,113
2006	8,394,108.01	2,324,329	2,876,286	5,517,822	34.60	159,475
2007	5,559,601.91	1,443,829	1,786,694	3,772,908	34.92	108,044
2008	5,853,066.20	1,415,857	1,752,080	4,100,986	35.26	116,307
2009	6,528,861.82	1,438,548	1,804,909	4,723,953	35.62	132,621
2010	7,603,588.26	1,417,309	1,753,877	5,849,711	36.00	162,492
2012	4,474,247.77	746,304	923,528	3,550,719	36.23	98,005
2013	3,883,623.79	572,835	708,866	3,174,758	36.12	87,895
2014	7,733,371.24	982,138	1,215,366	6,518,005	36.07	180,704
2015	10,477,840.95	1,108,556	1,371,804	9,106,037	35.91	253,579
2016	10,063,374.26	843,311	1,043,571	9,019,803	35.51	254,007
2017	11,242,599.80	683,550	845,872	10,396,728	34.79	298,842
2018	11,626,534.57	459,248	568,306	11,058,229	33.47	330,392
2019	20,183,000.00	250,269	309,700	19,873,300	29.93	663,993
	315,068,339.11	105,250,839	130,236,769	184,831,570		5,811,451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 1.84

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 34-81						
1968	85,318.51	73,399	84,860	459	4.75	97
1969	116,126.69	98,845	114,279	1,848	5.06	365
1970	123,605.45	104,046	120,293	3,312	5.38	616
1971	78,558.76	65,388	75,598	2,961	5.70	519
1972	212,397.21	174,729	202,013	10,384	6.03	1,722
1973	123,029.92	100,016	115,633	7,397	6.36	1,163
1974	103,027.27	82,725	95,642	7,385	6.70	1,102
1975	159,526.71	126,495	146,247	13,280	7.04	1,886
1976	62,904.69	49,232	56,919	5,986	7.39	810
1977	86,049.88	66,461	76,839	9,211	7.74	1,190
1978	139,088.33	105,952	122,496	16,592	8.10	2,048
1979	174,304.28	130,882	151,319	22,985	8.47	2,714
1980	170,889.29	126,458	146,204	24,685	8.84	2,792
1981	17,454.33	12,721	14,707	2,747	9.22	298
1982	196,390.52	140,881	162,879	33,512	9.61	3,487
1983	16,904.26	11,932	13,795	3,109	10.00	311
1984	54,936.07	38,132	44,086	10,850	10.40	1,043
1985	388,356.64	264,883	306,244	82,113	10.81	7,596
1986	192,265.95	128,762	148,868	43,398	11.23	3,864
1987	375,081.30	246,451	284,934	90,147	11.66	7,731
1988	287,134.34	184,949	213,828	73,306	12.10	6,058
1989	383,090.10	241,684	279,423	103,667	12.55	8,260
1990	293,843.50	211,450	244,468	49,376	11.40	4,331
1991	603,303.81	426,053	492,580	110,724	11.75	9,423
1992	170,523.11	118,036	136,467	34,056	12.12	2,810
1993	419,715.16	284,231	328,613	91,102	12.51	7,282
1994	836,140.16	555,281	641,987	194,153	12.77	15,204
1995	252,242.37	163,327	188,830	63,412	13.20	4,804
1996	414,476.39	262,115	303,044	111,432	13.51	8,248
1997	439,033.24	269,610	311,709	127,324	13.98	9,108
1998	657,330.30	392,492	453,779	203,551	14.34	14,195
1999	22,525.89	13,047	15,084	7,442	14.71	506
2000	341,287.20	191,189	221,043	120,244	15.11	7,958
2001	1,288,094.98	693,510	801,801	486,294	15.65	31,073
2002	1,043,842.19	540,188	624,538	419,304	16.08	26,076
2003	574,672.91	285,727	330,343	244,330	16.43	14,871
2004	386,773.87	183,447	212,092	174,682	16.90	10,336
2005	386,262.03	173,934	201,094	185,168	17.40	10,642
2006	89,834.53	38,207	44,173	45,662	17.90	2,551
2007	1,001,293.99	399,917	462,363	538,931	18.42	29,258
2008	356,539.98	133,168	153,962	202,578	18.87	10,735
2010	1,545,571.50	489,019	565,378	980,194	19.99	49,034
2011	1,376,557.74	394,108	455,647	920,911	20.57	44,770
2012	322,135.31	82,009	95,046	227,089	21.16	10,732

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE... IOWA 34-S1							
2013	2,004,752.33	447,260	517,099	1,487,653	21.76	68,366	
2014	1,136,668.85	215,399	249,033	887,636	22.45	39,538	
2015	1,289,612.00	200,019	231,252	1,058,360	23.15	45,717	
2016	697,670.81	83,441	96,470	601,201	23.92	25,134	
2017	1,369,013.30	114,313	132,163	1,236,850	24.70	50,075	
2018	748,692.54	38,408	44,405	704,288	25.43	27,695	
2019	3,537,000.00	49,872	57,660	3,479,340	26.29	132,345	
	27,151,850.49	10,024,000	11,589,229	15,562,621		768,489	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.3	2.83

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1922	36,043.24	33,324	36,043			
1923	56,082.57	51,616	56,083			
1924	50,535.19	46,308	50,535			
1925	54,689.68	49,887	54,690			
1926	49,087.08	44,580	49,087			
1927	56,804.87	51,352	56,805			
1928	49,936.71	44,925	49,937			
1929	50,459.39	45,175	50,459			
1930	44,742.75	39,854	44,743			
1931	31,338.20	27,771	31,338			
1932	33,593.68	29,611	33,594			
1933	34,492.01	30,240	34,492			
1934	35,751.20	31,169	35,751			
1935	22,738.45	19,712	22,738			
1936	39,377.61	33,936	39,378			
1937	44,171.49	37,843	44,171			
1938	60,340.79	51,389	60,341			
1939	10,276.59	8,698	10,277			
1940	17,997.63	15,138	17,998			
1941	24,803.40	20,727	24,803			
1942	22,714.06	18,857	22,714			
1943	11,968.73	9,871	11,969			
1944	8,276.43	6,779	8,276			
1945	6,470.90	5,264	6,471			
1946	24,729.34	19,972	24,729			
1947	46,865.06	37,577	46,865			
1948	48,906.42	38,921	48,906			
1949	98,837.44	78,046	98,837			
1950	90,371.86	70,802	90,372			
1951	93,360.12	72,549	93,360			
1952	61,672.10	47,521	61,672			
1953	91,824.75	70,154	91,825			
1954	114,436.38	86,639	114,006	430	13.36	32
1955	148,094.52	111,098	146,191	1,904	13.74	139
1956	163,978.00	121,850	160,339	3,639	14.13	258
1957	167,268.99	123,110	161,997	5,272	14.52	363
1958	171,251.80	124,765	164,175	7,077	14.93	474
1959	164,872.40	118,858	156,402	8,470	15.35	552
1960	153,869.42	109,750	144,417	9,452	15.77	599
1961	158,729.68	111,976	147,346	11,384	16.20	703
1962	160,606.87	111,986	147,359	13,248	16.65	796
1963	140,317.77	96,692	127,234	13,084	17.10	765
1964	162,573.63	110,669	145,626	16,948	17.56	965
1965	139,709.36	93,885	123,540	16,169	18.04	896

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1966	116,776.59	77,454	101,919	14,858	18.52	802
1967	139,978.14	91,596	120,528	19,450	19.01	1,023
1968	152,929.38	98,681	129,851	23,078	19.51	1,183
1969	150,894.65	95,969	126,283	24,612	20.02	1,229
1970	152,737.44	95,698	125,926	26,811	20.54	1,305
1971	211,742.05	130,626	171,887	39,855	21.07	1,892
1972	254,404.27	154,446	203,231	51,173	21.61	2,368
1973	278,020.05	166,053	218,504	59,516	22.15	2,687
1974	184,865.14	108,532	142,814	42,051	22.71	1,852
1975	269,108.84	155,252	204,291	64,818	23.27	2,785
1976	151,436.40	85,768	112,860	38,576	23.85	1,617
1977	312,031.28	173,433	228,215	83,816	24.43	3,431
1978	262,296.07	142,975	188,137	74,159	25.02	2,964
1979	166,525.60	88,955	117,053	49,473	25.62	1,931
1980	237,968.71	124,479	163,798	74,171	26.23	2,828
1981	402,934.67	206,230	271,372	131,563	26.85	4,900
1982	388,436.64	194,432	255,847	132,590	27.47	4,827
1983	234,963.49	114,876	151,162	83,801	28.11	2,981
1984	480,893.48	229,516	302,013	178,880	28.75	6,222
1985	421,778.65	196,397	258,433	163,346	29.39	5,558
1986	265,786.97	120,572	158,657	107,130	30.05	3,565
1987	318,359.07	140,600	185,011	133,348	30.71	4,342
1988	291,175.64	125,045	164,543	126,633	31.38	4,035
1989	136,821.38	57,067	75,093	61,728	32.06	1,925
1990	215,346.68	110,963	146,013	69,534	27.57	2,522
1991	610,804.10	307,112	404,120	206,684	27.93	7,400
1992	731,526.97	356,839	469,554	261,973	28.61	9,157
1993	377,278.15	179,245	235,863	141,415	29.00	4,876
1994	382,112.02	176,574	232,348	149,764	29.39	5,096
1995	234,451.48	105,175	138,397	96,054	29.81	3,222
1996	220,274.81	95,247	125,333	94,942	30.52	3,111
1997	268,381.14	112,264	147,725	120,656	30.94	3,900
1998	126,562.96	51,106	67,249	59,314	31.38	1,890
1999	99,417.91	38,654	50,864	48,554	31.83	1,525
2000	65,963.31	24,631	32,411	33,552	32.30	1,039
2001	423,919.98	151,636	199,533	224,387	32.77	6,847
2002	377,082.15	129,452	170,342	206,740	33.00	6,265
2003	241,294.59	78,807	103,700	137,595	33.50	4,107
2004	784,956.35	243,022	319,785	465,171	34.01	13,677
2005	508,296.01	149,236	196,375	311,921	34.29	9,097
2006	382,556.61	105,930	139,390	243,167	34.60	7,028
2007	478,822.59	124,350	163,628	315,195	34.92	9,026
2008	521,447.21	126,138	165,981	355,466	35.26	10,081
2009	855,322.58	191,079	251,435	603,888	35.62	16,954

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 55-R1.5						
2010	447,166.99	91,848	120,860	326,307	35.79	9,117
2011	431,392.34	80,412	105,812	325,580	36.00	9,044
2012	463,550.83	77,320	101,743	361,808	36.23	9,986
2013	56,487.53	8,332	10,964	45,524	36.12	1,260
2014	403,367.95	51,228	67,409	335,959	36.07	9,314
2015	533,101.74	56,402	74,218	458,884	35.91	12,779
2016	933,717.66	78,246	102,962	830,756	35.51	23,395
2017	1,437,217.27	87,383	114,985	1,322,232	34.79	38,006
2018	795,843.21	31,436	41,366	754,477	33.47	22,542
2019	1,932,000.00	23,957	31,524	1,900,476	29.93	63,497
	24,577,696.28	9,129,522	11,857,208	12,720,488		400,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 1.63

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
1941	1,321.95	1,322	1,322			
1945	363.24	363	363			
1947	406.62	407	407			
1954	60.10	56	60			
1955	490.53	457	491			
1956	40.06	37	40			
1958	77.45	71	77			
1960	668.26	599	668			
1961	1,340.49	1,191	1,340			
1962	4,240.07	3,738	4,240			
1963	4,072.39	3,559	4,072			
1964	1,095.79	950	1,096			
1965	27,389.38	23,527	27,389			
1966	1,027.44	875	1,027			
1967	330.94	279	331			
1969	293.28	242	293			
1970	1,366.27	1,118	1,366			
1971	17,019.98	13,773	17,020			
1972	310.37	248	310			
1973	286.56	227	287			
1974	473.24	369	473			
1977	818.42	613	806	12	10.03	1
1979	938.19	681	896	42	10.95	4
1980	891.96	637	838	54	11.43	5
1982	10,627.53	7,325	9,632	996	12.43	80
1983	21,984.24	14,867	19,550	2,434	12.95	188
1984	32,655.36	21,642	28,459	4,196	13.49	311
1985	54,627.90	35,440	46,604	8,024	14.05	571
1986	19,215.74	12,197	16,039	3,177	14.61	217
1987	14,737.89	9,137	12,015	2,723	15.20	179
1988	29,669.41	17,957	23,614	6,055	15.79	383
1989	9,139.25	5,392	7,090	2,049	16.40	125
1990	10,907.85	7,210	9,481	1,427	15.00	95
1991	4,518.77	2,923	3,844	675	15.42	44
1992	2,285.82	1,439	1,892	394	16.04	25
1993	2,277.72	1,399	1,840	438	16.49	27
1994	19,620.23	11,692	15,375	4,245	17.12	248
1995	3,955.26	2,292	3,014	941	17.59	53
1997	2,353.69	1,278	1,681	673	18.73	36
1998	46,828.28	24,580	32,323	14,505	19.23	754
1999	2,673.81	1,353	1,779	895	19.75	45
2015	18,095.89	2,385	3,136	14,960	28.01	534
2016	8,626.32	892	1,173	7,453	28.19	264

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 40-R2						
2017	198,176.70	14,625	19,232	178,945	28.24	6,337
2018	108,078.17	8,069	6,665	101,413	27.95	3,628
2019	97,644.00	1,367	1,798	95,846	26.36	3,636
	784,022.81	257,794	331,448	452,575		17,790

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 2.27

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 15-R4						
2005	14,566,812.47	12,454,625	13,285,846	1,280,966	2.42	529,325
	14,566,812.47	12,454,625	13,285,846	1,280,966		529,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	3.63

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 387.00 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE... IOWA 32-R1.5							
1997	6,626.31	4,128	4,577	2,049	13.46	152	
2014	41,821.53	8,410	9,324	32,498	20.86	1,558	
2015	125,194.66	21,070	23,360	101,835	21.00	4,849	
2016	13,897.60	1,861	2,063	11,835	21.02	563	
2017	20,585.38	2,009	2,228	18,357	20.79	883	
2018	40,380.06	2,572	2,852	37,528	20.22	1,856	
2019	1,552.00	31	34	1,518	18.21	83	
	250,057.54	40,081	44,438	205,620		9,944	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7	3.98

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 389.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 55-R1						
1901	1,012.85	1,013	1,013			
1903	26.78	27	27			
1905	144.56	145	145			
1912	107.28	105	107			
1913	418.90	408	419			
1914	97.34	94	97			
1915	59.34	57	59			
1916	134.40	128	134			
1917	36.03	34	36			
1920	537.78	502	538			
1924	108.90	99	109			
1929	741.31	655	741			
1930	22.78	20	23			
1937	103.36	86	103			
1941	46.82	38	47			
1945	234.31	184	234			
1949	15.90	12	16			
1950	62.45	47	62			
1951	36.13	27	36			
1956	242.07	170	238	4	16.39	
1958	228.06	156	218	10	17.28	1
1959	119.57	81	113	7	17.73	
1960	353.59	237	332	22	18.19	1
1963	51.90	33	46	6	19.60	
1965	515.64	323	452	64	20.57	3
1966	2,820.19	1,740	2,434	386	21.06	18
1967	76.52	47	66	11	21.56	1
1968	563.97	338	473	91	22.07	4
1969	267.27	158	221	46	22.58	2
1977	149.17	76	106	43	26.91	2
1978	842.86	422	590	253	27.48	9
1980	349.81	168	235	115	28.63	4
1981	425.63	200	280	146	29.22	5
1983	218.09	97	136	82	30.42	3
1987	565.85	228	319	247	32.87	8
2017	8,100.00	539	753	7,347	31.53	233
	19,837.41	8,694	10,958	8,879		294

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 1.48

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1946	3,217.26	2,729	2,314	903	7.59	119
1950	322.37	266	226	96	8.78	11
1957	1,176.08	915	776	400	11.08	36
1967	417.29	292	248	169	15.04	11
1968	617.93	426	361	257	15.49	17
1969	214.85	146	124	91	15.96	6
1971	1,999.80	1,323	1,122	878	16.91	52
1974	267.91	169	143	125	18.42	7
1975	1,505.58	935	793	713	18.95	38
1976	439.12	268	227	212	19.48	11
1977	177.60	106	90	88	20.03	4
1978	714.10	420	356	358	20.58	17
1980	11,505.72	6,508	5,518	5,988	21.72	276
1982	63,381.31	34,353	29,127	34,254	22.90	1,496
1983	36,631.64	19,415	16,461	20,171	23.50	858
1984	15,770.52	8,166	6,924	8,847	24.11	367
1985	12,722.64	6,430	5,452	7,271	24.73	294
1987	606.12	291	247	359	26.00	14
1992	21,892.30	11,454	9,711	12,181	24.83	491
1993	1,497.92	763	647	851	25.30	34
1996	131,321.95	61,065	51,775	79,547	26.75	2,974
1997	60,628.66	27,386	23,220	37,409	27.01	1,385
1998	2,238.17	975	827	1,411	27.53	51
2000	1,140.62	439	389	752	28.60	26
2001	5,805.99	2,246	1,904	3,902	28.92	135
2002	111,480.07	41,158	34,897	76,583	29.48	2,598
2003	107,484.72	37,899	32,133	75,352	29.83	2,526
2005	56,056.54	17,815	15,105	40,952	30.59	1,339
2009	135,419.69	32,758	27,774	107,646	32.12	3,351
2010	2,373,372.26	526,889	446,732	1,926,640	32.42	59,428
2011	243,709.09	49,254	41,761	201,948	32.57	6,200
2014	210,509.18	28,966	24,559	185,950	32.92	5,649
2015	50,809.01	5,833	4,946	45,863	32.79	1,399
2016	256,094.53	23,305	19,760	236,335	32.46	7,281
2018	80,272.91	3,444	2,920	77,353	30.68	2,521
2019	138,209.00	1,866	1,582	136,627	27.40	4,986
	4,139,630.45	956,693	811,151	3,328,479		106,008

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.56

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE... IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR... 12-2025						
2005	3,189,324.00	2,231,570	2,289,162	900,162	6.12	147,085
2007	3,125.54	2,087	2,141	985	6.10	161
2010	253,130.34	152,663	156,603	96,527	6.09	15,850
2012	58,955.00	32,060	32,887	26,068	6.08	4,288
2015	1,798,979.46	740,820	759,939	1,039,040	6.07	171,176
2016	118,908.33	41,547	42,619	76,289	6.05	12,610
2018	10,303.50	1,927	1,977	8,326	5.98	1,392
2019	15,000.00	908	931	14,069	5.82	2,477
	5,447,726.17	3,203,982	3,286,259	2,161,467		354,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 6.52

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 20-SQUARE						
2002	44,984.79	38,799	44,985			
2006	5,945.22	3,939	4,699	1,246	6.75	185
2007	15,372.00	9,415	11,232	4,140	7.75	534
2008	723.62	407	486	238	8.75	27
2009	42,018.52	21,534	25,690	16,329	9.75	1,675
2010	17,167.62	7,940	9,473	7,695	10.75	716
2013	22,136.30	6,918	8,253	13,883	13.75	1,010
2014	38,573.67	10,126	12,081	26,493	14.75	1,796
2015	1,434,510.51	304,833	363,671	1,070,840	15.75	67,990
2016	2,079.05	338	403	1,676	16.75	100
	1,623,511.30	404,249	480,973	1,142,538		74,033

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 15.4 4.56

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2016	6,817.96	4,432	573	6,245	1.75	3,569
2019	644,200.00	48,315	6,245	637,955	4.62	138,085
	651,017.96	52,747	6,818	644,200		141,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 21.76

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 15-SQUARE						
2005	2,274,812.58	2,161,072	2,112,169	162,644	0.75	162,644
2006	1,989.70	1,758	1,718	272	1.75	155
2007	121,182.15	98,966	96,727	24,455	2.75	8,893
2010	6,633.39	4,091	3,998	2,635	5.75	458
2017	24,206.00	3,631	3,549	20,657	12.75	1,620
	2,428,823.82	2,269,518	2,218,161	210,663		173,770

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 1.2 7.15

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 9-S1.5						
2009	29,180.93	24,588	15,160	14,021	1.91	7,341
2011	27,045.14	20,662	12,740	14,305	2.55	5,610
	56,226.07	45,250	27,900	28,326		12,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 23.03

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 9-S1.5						
2002	34,914.83	34,873	34,915			
2003	41,560.26	40,791	41,560			
2005	17,832.63	16,848	17,833			
2006	740,183.64	683,560	740,184			
2007	797,082.39	717,693	797,082			
2008	1,919,914.65	1,678,197	1,918,277	1,638	1.62	1,011
2009	39,501.87	33,284	38,046	1,456	1.91	762
2010	141,053.50	113,774	130,050	11,004	2.22	4,957
2011	1,380,562.85	1,054,750	1,205,640	174,923	2.55	68,597
2012	931,360.28	663,780	758,739	172,621	2.92	59,117
2013	483,918.25	315,757	360,929	122,989	3.33	36,934
2014	897,716.45	521,214	595,778	301,938	3.79	79,667
2015	979,813.78	485,988	555,512	424,302	4.32	98,218
2016	189,121.80	75,289	86,060	103,062	4.91	20,990
2017	434,889.80	124,857	142,719	292,171	5.59	52,267
2018	1,135,055.57	204,651	233,928	901,128	6.25	144,180
2019	4,146,058.00	207,718	237,433	3,908,625	7.10	550,511
	14,310,540.55	6,973,024	7,894,685	6,415,856		1,117,211

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 7.81

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 22-L1						
1963	1,346.77	1,199	1,347			
1998	1,115.63	789	926	190	8.78	22
1999	2,595.60	1,798	2,111	485	8.99	54
2000	7,441.18	5,042	5,920	1,521	9.16	166
2006	27,559.50	15,519	18,222	9,338	10.28	908
2007	10,638.08	5,747	6,748	3,890	10.43	373
2008	24,206.87	12,445	14,612	9,595	10.63	903
2009	4,141.01	2,016	2,367	1,774	10.80	164
2011	63,893.15	27,040	31,749	32,144	11.24	2,860
2013	2,904.76	1,006	1,181	1,724	11.80	146
2017	16,786.99	2,429	2,852	13,935	13.30	1,048
2018	34,607.14	3,177	3,730	30,877	13.60	2,270
	197,236.68	78,207	91,765	105,472		8,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 4.52

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 25-SQUARE						
1995	106,079.26	102,897	102,446	3,633	0.75	3,633
1996	181,272.53	168,383	167,844	13,429	1.75	7,674
1997	99,590.96	87,746	87,361	11,230	2.75	4,084
1998	104,047.72	88,441	88,053	15,995	3.75	4,265
1999	73,010.12	59,138	58,879	14,131	4.75	2,975
2000	185,710.41	142,997	142,370	43,340	5.75	7,537
2001	194,842.63	142,235	141,612	53,231	6.75	7,886
2002	323,260.38	223,050	222,072	101,188	7.75	13,057
2003	175,262.08	113,920	113,421	61,841	8.75	7,068
2004	309,622.65	188,870	188,042	121,581	9.75	12,470
2005	76,325.20	43,505	43,314	33,011	10.75	3,071
2006	174,396.00	92,430	92,025	82,371	11.75	7,010
2007	504,940.42	247,421	246,337	258,603	12.75	20,283
2008	448,172.84	201,678	200,794	247,379	13.75	17,991
2009	471,106.83	193,154	192,308	278,799	14.75	18,902
2010	320,874.56	118,724	118,204	202,671	15.75	12,868
2011	211,403.92	69,763	69,457	141,947	16.75	8,474
2012	250,479.58	72,639	72,321	178,159	17.75	10,037
2013	446,160.84	111,540	111,051	335,110	18.75	17,873
2014	20,034.77	4,207	4,189	15,846	19.75	802
2017	112,894.44	10,160	10,115	102,779	22.75	4,518
2018	265,359.19	14,595	14,531	250,828	23.62	10,619
2019	394,400.00	5,916	5,890	388,510	24.62	15,780
	5,448,247.33	2,503,609	2,492,636	2,955,611		218,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 4.02

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 12-L3						
1987	28,910.19	28,910	28,910			
1994	47,191.22	46,233	47,191			
1996	33,182.86	31,862	33,183			
1999	50,264.82	46,616	50,265			
2000	93,549.87	85,542	93,550			
2001	95,727.37	86,308	95,727			
2003	48,102.39	41,820	47,746	356	2.44	146
2005	184,970.71	154,451	176,338	8,633	2.82	3,061
2006	161,030.13	131,642	150,297	10,733	2.96	3,626
2007	179,630.98	143,687	164,048	15,583	3.06	5,092
2010	18,806.23	13,569	15,492	3,314	3.57	928
2012	37,687.73	23,336	26,643	11,045	4.46	2,476
2013	209,340.61	115,263	131,597	77,746	5.10	15,244
2014	213,040.22	101,002	115,314	97,726	5.82	16,791
2017	241,780.83	51,137	58,384	183,397	8.39	21,859
2018	260,841.01	33,831	38,625	222,216	9.23	24,075
2019	14,417.00	510	582	13,835	10.22	1,354
	1,918,474.17	1,135,719	1,273,892	644,582		94,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 4.93

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 397.01 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 15-SQUARE						
2005	88,525.54	84,099	88,526			
2006	167,181.74	147,677	167,182			
2007	92,571.35	75,600	88,468	4,103	2.75	1,492
2008	183,961.92	137,971	161,455	22,507	3.75	6,002
2010	105,031.16	64,770	75,794	29,237	5.75	5,085
2011	54,630.13	30,047	35,161	19,469	6.75	2,884
2014	93,646.47	32,776	38,355	55,291	9.75	5,671
2015	55,566.85	15,744	18,424	37,143	10.75	3,455
2016	159,063.40	34,464	40,330	118,733	11.75	10,105
2017	56,540.89	8,481	9,925	46,616	12.75	3,656
2018	12,226.84	1,121	1,312	10,915	13.62	801
2019	978,000.00	24,450	28,611	949,389	14.62	64,938
	2,046,946.29	657,200	753,543	1,293,403		104,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 12.4 5.09

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 397.04 COMMUNICATION EQUIPMENT - MICROWAVE TOWERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 18-SQUARE						
2017	16,889,405.25	2,111,176	2,830,665	14,058,740	15.75	892,618
	16,889,405.25	2,111,176	2,830,665	14,058,740		892,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...						15.8 5.29

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUAL (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... 15-SQUARE						
2019	200,000.00	5,000	6,670	193,330	14.62	13,224
	200,000.00	5,000	6,670	193,330		13,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...					14.6	6.61

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
332.00	17,962.51		233.94	233.94
333.00	1,061.21			
376.00	479,116.44	1,834,223.19	4,757.06	1,829,466.13-
378.00	12,124.33			
380.00		640,984.94		640,984.94-
382.00		57,284.61		57,284.61-
391.01	3,226.19		500.00	500.00
392.02	607,559.35		92,555.00	92,555.00
392.03	4,302.29		1,100.00	1,100.00
396.00	265,349.20		48,011.00	48,011.00
	1,390,701.52	2,532,492.74	147,157.00	2,385,335.74-
2015 TRANSACTION YEAR				
332.00	9,871.85	12,017.00		12,017.00-
367.00	154.89			
376.00	1,107,215.01	1,567,334.00	1,100.00	1,566,234.00-
378.00	5,372.99	4,840.00		4,840.00-
380.00	18,839.74	1,119,516.00		1,119,516.00-
382.00	33,358.45	41,472.00		41,472.00-
391.01	11,361.98		10,360.00	10,360.00
392.02	439,924.23		73,011.00	73,011.00
396.00	80,269.06		18,030.00	18,030.00
	1,706,768.20	2,745,179.00	102,701.00	2,642,478.00-
2016 TRANSACTION YEAR				
332.00	5,425.86	14,815.29		14,815.29-
333.00	18,573.55			
367.00	2,386.55			
376.00	1,098,510.33	1,461,663.17	10,208.14	1,451,455.03-
378.00	11,236.96			
380.00	2,719.35	1,385,880.69		1,385,880.69-
381.00	1,071,041.41			
382.00	17,352.11	56,170.50		56,170.50-
392.02	360,613.94		48,814.45	48,814.45
392.03	3,900.00		1,755.00	1,755.00
396.00	126,284.34		30,120.00	30,120.00
	2,718,244.40	2,918,529.65	90,897.59	2,827,632.06-

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
332.00	22,069.97	2,218.00		2,218.00-
333.00	338,287.90		1,740.70	1,740.70
376.00	1,359,177.58	3,007,737.00	1,296.00	3,006,441.00-
378.00	15,935.87	14,360.00		14,360.00-
380.00	27,248.22	1,565,083.00		1,565,083.00-
381.00	1,277,067.57			
382.00	36,411.97	65,663.00		65,663.00-
391.01	3,630.58			
392.01	35,112.84		2,437.00	2,437.00
392.02	1,006,960.72		84,150.00	84,150.00
392.03	8,615.13		450.00	450.00
394.00	100,844.16			
396.00	64,899.77			
	4,296,262.28	4,655,061.00	90,073.70	4,564,987.30-
2018 TRANSACTION YEAR				
332.00	2,781.25	72,296.71	11.67	72,285.04-
333.00	42,286.00		474.18	474.18
367.00	20,526.50	47.30		47.30-
376.00	773,430.00	2,369,958.65	1,194.82	2,368,763.83-
378.00	43,975.75	560.36		560.36-
380.00	8,691.25	1,396,102.23	37.41	1,396,064.82-
381.00	159,633.50	1,052.84		1,052.84-
382.00	47,078.75	75,082.81	4,698.81	70,384.00-
391.01	14,923.00			
392.02	1,398,913.00		221,259.52	221,259.52
392.03	19,300.00		36,980.00	36,980.00
394.00	100,612.42		311.90	311.90
396.00	199,271.25		33,372.43	33,372.43
	2,831,422.67	3,915,100.90	298,340.74	3,616,760.16-
TOTAL	12,943,399.07	16,766,363.29	729,170.03	16,037,193.26-

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

EQUITABLE DIVISION

2020 DEPRECIATION STUDY

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

Prepared by:



*Excellence Delivered **As Promised***

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

EQUITABLE DIVISION

2020 DEPRECIATION STUDY

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

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



Excellence Delivered *As Promised*

December 31, 2018

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

Ladies and Gentlemen:

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

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at October 31, 2020.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:mle

063401.000

Gannett Fleming Valuation and Rate Consultants, LLC

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TABLE OF CONTENTS

PART I. RESULTS OF STUDY		I-1
Description of Summary Tabulations		I-2
Description of Detailed Tabulations		I-2
Table 1	Summary of Estimated Survivor Curves, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant as of October 31, 2020	I-3
Table 2	Bringforward to October 31, 2020, of the Book Reserve as of September 30, 2019	I-6
Table 3	Calculation of Depreciation Accruals for the Thirteen Months Ended October 31, 2020.....	I-7
Table 4	Amortization of Experienced and Estimated Net Salvage	I-8
PART II. DETAILED DEPRECIATION CALCULATIONS		II-1
Cumulative Depreciated Original Cost.....		II-2
Utility Plant in Service		II-6
PART III. EXPERIENCED AND ESTIMATED NET SALVAGE		III-1

PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of October 31, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of October 31, 2020, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to October 31, 2020. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended October 31, 2020. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2015 through 2019.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2015 through 2019, beginning on pages III-2 and III-3.



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT							
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC	40-SQ	5,845,747.33	944,768	4,900,979	145,559	2.49	33.7
303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER	5-SQ	17,063,952.22	4,518,654	12,545,298	3,318,187	19.45	3.8
303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR	15-SQ	21,206,323.83	6,719,259	14,487,065	1,398,929	6.60	10.4
TOTAL INTANGIBLE PLANT		44,116,023.38	12,182,681	31,933,342	4,862,675	11.02	6.6
PRODUCTION PLANT							
325.30 GAS RIGHTS	65-R3	11,864.54	11,865	0	0	-	-
325.40 RIGHTS OF WAY	65-R3	283,475.46	222,221	61,254	1,362	0.48	45.0
327.00 FIELD COMPRESSOR STATION STRUCTURES	45-S3	9,344,365.79	2,613,687	6,730,679	219,173	2.35	30.7
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	35-R2	16,861.54	16,072	790	80	0.47	9.9
332.00 FIELD LINES	65-R3	26,267,469.33	10,916,227	15,351,242	332,559	1.27	46.2
333.00 FIELD COMPRESSOR STATION EQUIPMENT	40-S1	7,881,546.14	2,578,249	5,303,297	230,741	2.93	23.0
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	40-R1	1,853,273.19	780,436	1,072,837	45,864	2.47	23.4
337.00 OTHER EQUIPMENT	35-R1	3,065.97	2,884	182	13	0.42	14.0
TOTAL PRODUCTION PLANT		45,661,921.96	17,141,641	28,520,281	829,792	1.82	34.4
TRANSMISSION PLANT							
365.20 RIGHTS OF WAY	75-R3	487,581.70	374,932	112,650	2,995	0.61	37.6
366.00 STRUCTURES AND IMPROVEMENTS							
COMPRESSOR STATION	50-S3	1,341,189.89	817,712	523,478	18,501	1.38	28.3
MEASURING AND REGULATING	50-S3	43,930.16	43,930	0	0	-	-
TOTAL ACCOUNT 366		1,385,120.05	861,642	523,478	18,501	1.34	28.3
367.00 MAINS	65-S2.5	23,285,685.25	11,483,152	11,802,533	269,611	1.16	43.8
368.00 COMPRESSOR STATION EQUIPMENT	30-R3	11,366,541.22	5,330,546	6,035,995	475,243	4.18	12.7
369.00 MEASURING AND REGULATING EQUIPMENT	45-R3	4,306,318.40	1,672,824	2,633,494	81,933	1.90	32.1
TOTAL TRANSMISSION PLANT		40,831,246.62	19,723,096	21,108,150	848,283	2.08	24.9

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
DISTRIBUTION PLANT							
374.20 LAND RIGHTS	80-R3	1,755,787.44	826,437	929,350	19,907	1.13	46.7
375.00 STRUCTURES AND IMPROVEMENTS	55-R2	2,684,200.98	1,143,004	1,541,197	45,186	1.68	34.1
376.00 MAINS							
INSTALLATIONS 1971 AND SUBSEQUENT	75-R2.5	798,165,058.40	185,291,101	612,873,957	11,960,375	1.50	51.2
INSTALLATIONS 1970 AND PRIOR	65-S0	31,287,979.06	20,026,123	11,261,856	390,047	1.25	28.9
TOTAL ACCOUNT 376		829,453,037.46	205,317,224	624,135,813	12,350,422	1.49	50.5
378.00 MEASURING AND REGULATING STATION EQUIPMENT							
GENERAL	50-S0.5	28,418,621.59	11,010,910	17,407,712	602,656	2.12	28.9
ODORIZATION	30-R3	406,416.12	309,258	97,158	6,760	1.66	14.4
TOTAL ACCOUNT 378		28,825,037.71	11,320,168	17,504,870	609,416	2.11	28.7
380.00 SERVICES							
381.00 METERS	55-R1.5	335,787,366.11	136,612,447	199,174,919	6,267,612	1.87	31.8
382.00 METER INSTALLATIONS	34-S1	41,714,316.49	12,006,360	29,707,956	1,323,381	3.17	22.4
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R1.5	27,690,589.28	12,277,542	15,413,047	486,452	1.76	31.7
386.00 OTHER PROPERTY ON CUSTOMER PREMISES	40-R2	784,022.81	350,728	433,295	16,947	2.16	25.6
387.00 OTHER EQUIPMENT	15-R4	14,566,812.47	13,858,686	708,126	370,747	2.55	1.9
TOTAL ACCOUNT 380	32-R1.5	250,057.54	55,220	194,838	9,400	3.76	20.7
TOTAL DISTRIBUTION PLANT		1,283,511,228.29	393,767,816	889,743,411	21,499,470	1.68	41.4
GENERAL PLANT							
389.20 LAND RIGHTS	55-R1	19,837.41	11,276	8,561	276	1.39	31.0
390.00 STRUCTURES AND IMPROVEMENTS							
OWNED	50-R1.5	4,100,611.45	886,397	3,214,214	102,613	2.50	31.3
LEASED - NORTH SHORE	75-R0.5	5,462,726.17	3,671,580	1,791,146	353,824	6.48	5.1
TOTAL ACCOUNT 390		9,563,337.62	4,557,977	5,005,360	456,437	4.77	11.0
391.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	1,623,511.30	558,861	1,064,650	74,213	4.57	14.3
COMPUTER HARDWARE	5-SQ	1,287,017.96	235,248	1,051,770	260,405	20.23	4.0
EQUIPMENT	15-SQ	154,011.24	43,379	110,632	53,435	34.70	2.1
TOTAL ACCOUNT 391		3,064,540.50	837,488	2,227,052	388,053	12.66	5.7



PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
392.00 TRANSPORTATION EQUIPMENT							
NON LUXURY AUTOMOBILES	9-S1.5	56,226.07	41,400	14,826	7,929	14.10	1.9
TRUCKS	9-S1.5	16,032,340.55	8,068,934	7,963,407	1,430,157	8.92	5.6
TRAILERS	22-L1	197,236.68	92,878	104,359	9,104	4.62	11.5
TOTAL ACCOUNT 392		16,285,803.30	8,203,212	8,082,592	1,447,190	8.89	5.6
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5,537,168.07	2,625,834	2,911,334	220,893	3.99	13.2
396.00 POWER OPERATED EQUIPMENT	12-L3	1,801,065.17	1,252,828	548,237	90,330	5.02	6.1
397.00 COMMUNICATION EQUIPMENT							
COMMUNICATION EQUIPMENT	15-SQ	3,192,420.75	809,471	2,382,950	188,212	5.90	12.7
MICROWAVE TOWERS	18-SQ	16,889,405.25	3,798,569	13,090,836	892,354	5.28	14.7
TOTAL ACCOUNT 397		20,081,826.00	4,608,040	15,473,786	1,080,566	5.38	14.3
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	200,000.00	20,992	179,008	13,221	6.61	13.5
TOTAL GENERAL PLANT		56,553,578.07	22,117,647	34,435,930	3,696,966	6.54	9.3
TOTAL DEPRECIABLE GAS PLANT		1,470,673,998.32	464,932,881	1,005,741,114	31,737,186	2.16	
NONDEPRECIABLE GAS PLANT							
301.00 ORGANIZATION		49,770.42					
325.10 PRODUCING LANDS		63,365.49					
325.51 OTHER LAND		0.00	(7,772)				
365.10 LAND		68,423.30					
374.10 LAND		576,998.27					
389.10 LAND		134,341.89					
TOTAL NONDEPRECIABLE GAS PLANT		892,898.37	(7,772)				
TOTAL GAS PLANT IN SERVICE		1,471,566,897.69	464,925,109				

* LIFE SPAN PROCEDURE WAS USED WITH 12-2025 RETIREMENT DATE. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 2. BRINGFORWARD TO OCTOBER 31, 2020 OF BOOK RESERVE AS OF SEPTEMBER 30, 2019

	(1) ACCOUNT	(2) BOOK RESERVE AS OF		(3) ANNUAL ACCRUAL	(4) AMORTIZATION OF		(5) PROJECTED RETIREMENTS	(6) PROJECTED GROSS SALVAGE	(7) PROJECTED COST OF REMOVAL	(8) BOOK RESERVE AS OF		(9) BOOK RESERVE AS A PERCENT OF ORIGINAL COST
		SEPTEMBER 30, 2019	+		NET SALVAGE	-				OCTOBER 31, 2020	AS OF	
DEPRECIABLE PLANT												
303.00	MISCELLANEOUS INTANGIBLE PLANT	8,936,104		3,953,573			706,997				12,182,681	27.62
325.30	GAS RIGHTS	11,865									11,865	100.00
325.40	RIGHTS OF WAY	220,747		1,474							222,221	76.39
327.00	FIELD COMPRESSOR STATION EQUIPMENT	2,375,795		237,890							2,613,687	27.97
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	15,982		90							16,072	95.32
328.00	FIELD LINES	10,582,367		344,283							10,916,227	41.56
332.00	FIELD COMPRESSOR STATION EQUIPMENT	2,496,072		251,017			11,045		24,463		2,578,249	32.71
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	728,863		51,553			169,144		937		780,438	42.11
337.00	OTHER EQUIPMENT	2,870		14							2,884	94.06
365.20	RIGHTS OF WAY	371,657		3,275							374,932	76.90
366.10	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	797,661		20,051							817,712	60.97
366.20	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	43,930									43,930	100.00
367.00	MAINS	11,234,891		260,751			12,478		26		11,483,152	49.31
368.00	COMPRESSOR STATION EQUIPMENT	4,801,979		548,441			19,874				5,330,546	46.90
369.00	MEASURING AND REGULATING STATION EQUIPMENT	1,601,877		70,947							1,672,824	38.85
374.20	LAND RIGHTS	804,753		21,684							826,437	47.07
375.00	STRUCTURES AND IMPROVEMENTS	1,092,594		50,434			124				1,143,004	42.58
376.00	MAINS	194,697,779		12,671,758			1,262,592		4,356		205,317,224	24.75
378.00	MEASURING AND REGULATING STATION EQUIPMENT	10,702,495		645,509			26,627		6,459		11,320,168	39.27
380.00	SERVICES	130,236,769		6,486,862			15,973		1,589,027		136,612,447	40.68
381.00	METERS	11,569,229		1,053,661			638,534		268		12,006,360	28.78
382.00	METER INSTALLATIONS	11,657,208		461,485			66,610		71,949		12,277,542	44.34
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	331,448		19,280							350,728	44.73
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	13,285,646		572,840			37,107		1,295		13,858,686	95.14
387.00	OTHER EQUIPMENT	44,438		10,782							55,220	22.08
389.20	LAND RIGHTS	10,958		318							11,276	56.84
390.00	STRUCTURES AND IMPROVEMENTS - OWNED	811,151		114,265			39,019				886,397	21.62
390.00	STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	3,286,259		385,321							3,671,580	67.21
391.01	FURNITURE AND EQUIPMENT - FURNITURE	480,973		80,201							558,861	34.42
391.02	FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	6,818		228,430							235,248	18.28
391.03	FURNITURE AND EQUIPMENT - EQUIPMENT	2,218,161		100,031			2,274,813				43,379	28.17
392.01	TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES	27,900		14,028							41,400	73.63
392.02	TRANSPORTATION EQUIPMENT - TRUCKS	7,894,685		1,283,630			1,140,200		153,415		8,068,934	50.33
392.03	TRAILERS	91,765		9,658							92,878	47.09
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	2,492,636		239,207			106,079		164		2,625,834	47.42
396.00	POWER OPERATED EQUIPMENT	1,273,892		99,327			117,409		20,459		1,252,828	69.56
397.01	COMMUNICATION EQUIPMENT	753,543		144,454			88,526				809,471	25.36
397.04	COMMUNICATION EQUIPMENT - MICROWAVE TOWERS	2,830,665		967,904							3,798,569	22.49
398.00	MISCELLANEOUS EQUIPMENT	5,670		14,322							20,992	10.50
	TOTAL DEPRECIABLE PLANT	440,451,415		31,420,752		3,780,756	6,666,541		4,234,161		464,932,881	
NONDEPRECIABLE PLANT												
325.51	OTHER LAND	(5,194)					2,578				(7,172)	
	TOTAL NONDEPRECIABLE PLANT	(5,194)					2,578				(7,172)	
	TOTAL GAS PLANT	440,446,221		31,420,752		3,780,756	6,669,118		4,234,161		464,925,109	

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2019	ORIGINAL COST AS OF OCTOBER 31, 2020	ANNUAL ACCRUAL RATE	THIRTEEN MONTH ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
DEPRECIABLE PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT - CIAC	5,845,747.33	5,845,747.33	2.47	
303.01	MISCELLANEOUS INTANGIBLE PLANT - OTHER	9,887,078.87	17,063,952.22	18.76	
303.02	MISCELLANEOUS INTANGIBLE PLANT - MAJOR	17,799,073.83	21,206,323.83	6.47	
TOTAL INTANGIBLE PLANT		33,531,900.03	44,116,023.38		3,953,573
PRODUCTION PLANT					
325.30	GAS RIGHTS	11,864.54	11,864.54	-	0
325.40	RIGHTS OF WAY	283,475.46	283,475.46	0.48	1,474
327.00	FIELD COMPRESSOR STATION EQUIPMENT	9,344,365.79	9,344,365.79	2.35	237,892
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	16,861.54	16,861.54	0.49	90
332.00	FIELD LINES	24,990,514.33	26,267,469.33	1.24	344,283
333.00	FIELD COMPRESSOR STATION EQUIPMENT	7,934,690.14	7,881,546.14	2.93	251,017
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	1,793,273.19	1,853,273.19	2.61	51,553
337.00	OTHER EQUIPMENT	3,065.97	3,065.97	0.42	14
TOTAL PRODUCTION PLANT		44,378,110.96	45,661,921.96		886,322
TRANSMISSION PLANT					
365.20	RIGHTS OF WAY	487,581.70	487,581.70	0.62	3,275
366.10	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,341,189.89	1,341,189.89	1.38	20,051
366.20	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	43,930.16	43,930.16	-	0
367.00	MAINS	20,878,163.25	23,285,685.25	1.09	260,751
368.00	COMPRESSOR STATION EQUIPMENT	11,386,415.22	11,366,541.22	4.45	548,441
369.00	MEASURING AND REGULATING EQUIPMENT	3,353,318.40	4,306,318.40	1.71	70,947
TOTAL TRANSMISSION PLANT		37,490,598.62	40,831,246.62		903,465
DISTRIBUTION PLANT					
374.20	LAND RIGHTS	1,755,787.44	1,755,787.44	1.14	21,684
375.00	STRUCTURES AND IMPROVEMENTS	2,636,324.98	2,684,200.98	1.75	50,434
376.00	MAINS	751,223,629.46	829,453,037.46	1.48	12,671,758
378.00	MEASURING AND REGULATING STATION EQUIPMENT	27,387,664.71	28,825,037.71	2.12	645,509
380.00	SERVICES	315,068,339.11	335,787,366.11	1.84	6,486,862
381.00	METERS	27,151,850.49	41,714,316.49	2.83	1,055,681
382.00	METER INSTALLATIONS	24,577,696.28	27,690,589.28	1.63	461,485
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	784,022.81	784,022.81	2.27	19,280
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,566,812.47	14,566,812.47	3.63	572,840
387.00	OTHER EQUIPMENT	250,057.54	250,057.54	3.98	10,782
TOTAL DISTRIBUTION PLANT		1,165,402,185.29	1,283,511,228.29		21,996,295
GENERAL PLANT					
389.20	LAND RIGHTS	19,837.41	19,837.41	1.48	318
390.00	STRUCTURES AND IMPROVEMENTS - OWNED	4,139,630.45	4,100,611.45	2.56	114,265
390.03	STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	5,447,726.17	5,462,726.17	6.52	385,321
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,623,511.30	1,623,511.30	4.56	80,201
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	651,017.96	1,287,017.96	21.76	228,430
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	2,428,823.82	154,011.24	7.15	100,031
392.01	TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES	56,226.07	56,226.07	23.03	14,028
392.02	TRANSPORTATION EQUIPMENT - TRUCKS	14,310,540.55	16,032,340.55	7.81	1,283,630
392.03	TRANSPORTATION EQUIPMENT - TRAILERS	197,236.68	197,236.68	4.52	9,658
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,448,247.33	5,537,168.07	4.02	239,207
396.00	POWER OPERATED EQUIPMENT	1,918,474.17	1,801,065.17	4.93	99,327
397.01	COMMUNICATION EQUIPMENT	2,046,946.29	3,192,420.75	5.09	144,454
397.04	COMMUNICATION EQUIPMENT - MICROWAVE TOWERS	16,889,405.25	16,889,405.25	5.29	967,904
398.00	MISCELLANEOUS EQUIPMENT	200,000.00	200,000.00	6.61	14,322
TOTAL GENERAL PLANT		55,377,623.45	56,553,678.07		3,681,096
TOTAL DEPRECIABLE PLANT		1,336,180,418.35	1,470,673,998.32		31,420,752

* 13-MONTH TOTAL BASED ON MONTHLY AVERAGES

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		NET SALVAGE ACCRUAL (13)=(12)/5	
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		NET SALVAGE (12)
332.00		12,017		14,815		2,218	12	72,297	46	18,892	(120,181.71)	(24,036)
333.00					1,741		474		918		3,132.98	627
367.00											(72.40)	(14)
376.00	1,100	1,567,334	10,208	1,461,663	1,296	3,007,737	1,195	2,369,959	4,770	2,632,398	(11,020,521.84)	(2,204,104)
378.00		4,840				14,360		560		5,808	(25,568.63)	(5,114)
380.00		1,119,516		1,385,881		1,565,083	37	1,396,102	10	1,664,043	(7,130,577.48)	(1,426,115)
381.00						1,053				263	(1,315.77)	(263)
382.00		41,472		56,171		65,663	4,699	75,083	1,270	79,944	(312,362.89)	(62,473)
391.01	10,560										10,560.00	2,112
392.01					2,437						2,437.00	487
392.02	73,011		48,814		84,150		221,260		152,405		579,639.66	115,928
392.03			1,755		450		36,980				39,185.00	7,837
394.00							312		165		476.53	95
396.00	18,030		30,120				33,372		20,264		101,786.60	20,357
TOTAL	102,701	2,745,179	90,898	2,918,530	90,074	4,655,061	298,341	3,915,101	179,848	4,401,373	(17,873,382.95)	(3,574,676)



PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1900	1,105,229	1,105,229				0.0
1901	185,241	185,243		2-	2-	0.0
1902	153,831	153,832		1-	3-	0.0
1903	75,691	75,690		1	2-	0.0
1904	40,901	40,901			2-	0.0
1905	72,346	72,346			2-	0.0
1906	57,933	57,933			2-	0.0
1907	41,682	41,672		10	8	0.0
1908	19,415	19,377		38	46	0.0
1909	16,228	16,112		116	162	0.0
1910	38,643	38,139		504	666	0.0
1911	43,463	42,581		882	1,548	0.0
1912	45,433	44,257		1,176	2,724	0.0
1913	43,330	42,155		1,175	3,899	0.0
1914	45,735	44,200		1,535	5,434	0.0
1915	37,037	35,458		1,579	7,013	0.0
1916	28,846	27,369		1,477	8,490	0.0
1917	31,807	30,760		1,047	9,537	0.0
1918	29,051	27,641		1,410	10,947	0.0
1919	30,312	28,478		1,834	12,781	0.0
1920	19,070	17,849		1,221	14,002	0.0
1921	15,076	14,030		1,046	15,048	0.0
1922	66,332	64,441		1,891	16,939	0.0
1923	125,912	119,583		6,329	23,268	0.0
1924	115,413	109,459		5,954	29,222	0.0
1925	124,347	117,046		7,301	36,523	0.0
1926	109,428	103,291		6,137	42,660	0.0
1927	125,809	119,673		6,136	48,796	0.0
1928	132,267	122,852		9,415	58,211	0.0
1929	128,447	122,629		5,818	64,029	0.0
1930	102,657	95,686		6,971	71,000	0.0
1931	115,340	106,087		9,253	80,253	0.0
1932	65,786	61,410		4,376	84,629	0.0
1933	59,021	55,788		3,233	87,862	0.0
1934	53,937	51,951		1,986	89,848	0.0
1935	55,624	51,653		3,971	93,819	0.0
1936	83,881	76,881		7,000	100,819	0.0
1937	120,047	109,121		10,926	111,745	0.0
1938	223,987	205,346		18,641	130,386	0.0
1939	100,170	83,222		16,948	147,334	0.0
1940	263,376	212,817		50,559	197,893	0.0
1941	201,423	167,736		33,687	231,580	0.0
1942	149,756	124,564		25,192	256,772	0.0
1943	57,653	49,370		8,283	265,055	0.0
1944	110,716	88,773		21,943	286,998	0.0
1945	77,055	61,897		15,158	302,156	0.0

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1946	193,554	156,031	37,523		339,679	0.0
1947	220,504	183,239	37,265		376,944	0.0
1948	178,224	154,168	24,056		401,000	0.0
1949	291,804	248,781	43,023		444,023	0.0
1950	425,139	341,546	83,593		527,616	0.1
1951	636,820	493,358	143,462		671,078	0.1
1952	332,250	268,181	64,069		735,147	0.1
1953	535,571	419,641	115,930		851,077	0.1
1954	645,087	519,458	125,629		976,706	0.1
1955	787,102	614,149	172,953		1,149,659	0.1
1956	1,128,374	853,538	274,836		1,424,495	0.1
1957	1,170,203	885,466	284,737		1,709,232	0.2
1958	1,843,931	1,367,428	476,503		2,185,735	0.2
1959	3,628,974	2,902,126	726,848		2,912,583	0.3
1960	1,720,165	1,249,811	470,354		3,382,937	0.3
1961	2,705,346	1,914,050	791,296		4,174,233	0.4
1962	2,395,163	1,693,716	701,447		4,875,680	0.5
1963	2,558,302	1,842,606	715,696		5,591,376	0.6
1964	3,816,476	2,843,049	973,427		6,564,803	0.7
1965	3,431,948	2,362,464	1,069,484		7,634,287	0.8
1966	3,456,369	2,347,207	1,109,162		8,743,449	0.9
1967	3,587,439	2,408,209	1,179,230		9,922,679	1.0
1968	3,811,633	2,588,984	1,222,649		11,145,328	1.1
1969	3,429,146	2,316,366	1,112,780		12,258,108	1.2
1970	4,021,851	2,662,919	1,358,932		13,617,040	1.4
1971	5,652,196	4,005,380	1,646,816		15,263,856	1.5
1972	6,695,402	4,404,056	2,291,346		17,555,202	1.7
1973	8,172,647	5,149,554	3,023,093		20,578,295	2.0
1974	6,954,682	4,381,459	2,573,223		23,151,518	2.3
1975	5,304,651	3,369,097	1,935,554		25,087,072	2.5
1976	5,202,732	3,325,719	1,877,013		26,964,085	2.7
1977	6,607,463	3,976,573	2,630,890		29,594,975	2.9
1978	11,349,580	8,433,646	2,915,934		32,510,909	3.2
1979	9,175,178	5,674,190	3,500,988		36,011,897	3.6
1980	16,906,689	9,665,072	7,241,617		43,253,514	4.3
1981	26,182,048	14,799,823	11,382,225		54,635,739	5.4
1982	18,793,604	10,707,898	8,085,706		62,721,445	6.2
1983	11,783,254	6,402,993	5,380,261		68,101,706	6.8
1984	18,883,658	10,342,233	8,541,425		76,643,131	7.6
1985	29,502,329	15,348,533	14,153,796		90,796,927	9.0
1986	14,019,330	7,009,203	7,010,127		97,807,054	9.7
1987	32,838,543	16,342,982	16,495,561		114,302,615	11.4
1988	17,774,068	9,032,151	8,741,917		123,044,532	12.2
1989	11,861,561	5,460,232	6,401,329		129,445,861	12.9
1990	24,993,736	13,805,463	11,188,273		140,634,134	14.0
1991	20,568,864	11,245,657	9,323,207		149,957,341	14.9

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4
			(2)	(3)		TOTAL (6)
1992	28,191,280	15,097,308	13,093,972		163,051,313	16.2
1993	17,357,277	8,791,405	8,565,872		171,617,185	17.1
1994	18,927,888	9,646,948	9,280,940		180,898,125	18.0
1995	17,812,874	8,196,707	9,616,167		190,514,292	18.9
1996	12,503,698	5,958,172	6,545,526		197,059,818	19.6
1997	21,305,880	10,067,859	11,238,021		208,297,839	20.7
1998	12,126,933	5,188,913	6,938,020		215,235,859	21.4
1999	16,418,415	6,951,954	9,466,461		224,702,320	22.3
2000	8,747,614	3,342,695	5,404,919		230,107,239	22.9
2001	28,717,649	11,647,520	17,070,129		247,177,368	24.6
2002	28,130,796	10,073,638	18,057,158		265,234,526	26.4
2003	26,227,732	8,933,905	17,293,827		282,528,353	28.1
2004	30,445,412	10,014,668	20,430,744		302,959,097	30.1
2005	53,287,105	27,399,457	25,887,648		328,846,745	32.7
2006	33,877,992	10,553,831	23,324,161		352,170,906	35.0
2007	32,612,322	9,841,911	22,770,411		374,941,317	37.3
2008	33,653,089	10,647,397	23,005,692		397,947,009	39.6
2009	41,451,855	10,905,122	30,546,733		428,493,742	42.6
2010	24,461,113	5,408,790	19,052,323		447,546,065	44.5
2011	33,434,271	8,248,245	25,186,026		472,732,091	47.0
2012	25,219,058	5,054,552	20,164,506		492,896,597	49.0
2013	30,876,918	5,323,592	25,553,326		518,449,923	51.5
2014	41,186,685	7,934,193	33,252,492		551,702,415	54.9
2015	54,681,882	11,067,132	43,614,750		595,317,165	59.2
2016	42,084,123	4,941,532	37,142,591		632,459,756	62.9
2017	78,708,726	9,377,285	69,331,441		701,791,197	69.8
2018	55,766,185	3,878,359	51,887,826		753,679,023	74.9
2019	120,180,833	6,825,950	113,354,883		867,033,906	86.2
2020	141,160,120	2,452,908	138,707,212		1,005,741,118	100.0
SUBTOTAL	1,470,673,999	464,932,881	1,005,741,118			
NONDEPRECIABLE	892,899	(7,772)	900,671			
TOTAL	1,471,566,898	464,925,109	1,006,641,789			

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
2014	5,845,747.33	925,557	944,768	4,900,979	33.67	145,559
	5,845,747.33	925,557	944,768	4,900,979		145,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 2.49

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2016	812,797.77	704,427	719,048	93,750	0.67	93,750
2017	1,189,177.73	792,789	809,244	379,934	1.67	227,505
2018	894,766.22	439,930	449,061	445,705	2.54	175,474
2019	6,283,340.50	1,832,662	1,870,702	4,412,638	3.54	1,246,508
2020	7,883,870.00	656,963	670,599	7,213,271	4.58	1,574,950
	17,063,952.22	4,426,771	4,518,654	12,545,298		3,318,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8						19.45

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2014	4,465,611.19	1,885,470	1,924,605	2,541,006	8.67	293,080
2015	12,305,739.65	4,375,429	4,466,247	7,839,493	9.67	810,702
2016	519,278.52	150,014	153,128	366,151	10.67	34,316
2017	221,052.47	49,122	50,142	170,910	11.67	14,645
2019	287,392.00	27,940	28,520	258,872	13.54	19,119
2020	3,407,250.00	94,653	96,617	3,310,633	14.58	227,067
	21,206,323.83	6,582,628	6,719,259	14,487,065		1,398,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						6.60

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.30 GAS RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1901	1,674.68	1,675	1,675			
1910	22.78	23	23			
1923	1,969.07	1,878	1,969			
1924	25.41	24	25			
1927	43.28	41	43			
1938	1,018.56	910	1,019			
1948	385.48	326	385			
1959	410.49	316	410			
1974	3,366.13	2,109	3,366			
1976	518.00	313	518			
1980	1,507.30	842	1,507			
1981	923.36	505	925			
	11,864.54	8,962	11,865			

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1901	5,096.96	5,097	5,097			
1902	630.55	631	631			
1903	850.75	851	851			
1904	648.90	649	649			
1905	981.43	981	981			
1906	94.04	94	94			
1908	974.45	974	974			
1909	1,080.26	1,080	1,080			
1910	85.47	85	85			
1911	142.74	142	143			
1912	180.50	179	180			
1913	94.38	93	94			
1914	1,110.57	1,096	1,111			
1915	505.03	497	505			
1916	204.84	201	205			
1917	914.64	893	915			
1918	372.37	362	372			
1919	285.83	277	286			
1920	89.78	87	90			
1925	27.03	26	27			
1926	407.94	384	408			
1927	154.32	145	154			
1928	17.59	16	18			
1929	71.86	67	72			
1930	100.00	93	100			
1932	115.53	106	116			
1933	724.38	662	724			
1934	14.88	14	15			
1937	291.45	262	291			
1938	2,857.31	2,554	2,857			
1939	16.04	14	16			
1940	172.74	153	173			
1941	219.57	193	220			
1942	6.00	5	6			
1943	406.75	354	407			
1944	248.85	216	249			
1945	406.49	350	406			
1947	155.75	133	156			
1948	46.91	40	47			
1949	37.77	32	38			
1954	356.54	288	357			
1955	8.00	6	8			
1956	9.96	8	10			
1957	20.80	16	21			

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1959	99.89	77	100			
1962	842.18	627	842			
1965	393.35	282	393			
1966	79.60	56	80			
1967	2,341.28	1,636	2,341			
1969	2,304.98	1,565	2,305			
1970	369.34	247	369			
1971	37,285.82	24,557	37,286			
1972	241.47	156	241			
1973	298.25	190	298			
1974	2,889.08	1,810	2,889			
1975	436.49	269	436			
1976	3,506.21	2,119	3,506			
1977	460.73	273	461			
1978	1,182.85	688	1,183			
1979	2,569.65	1,465	2,570			
1980	1,234.60	689	1,235			
1981	467.60	256	468			
1982	971.96	519	972			
1983	5,614.26	2,932	5,614			
1984	1,031.33	526	1,031			
1985	8,067.53	4,015	8,046	22	32.65	1
1986	13,126.90	6,370	12,765	362	33.46	11
1987	214.78	102	204	11	34.28	
1988	32,950.99	15,157	30,373	2,578	35.10	73
1989	4,500.50	2,012	4,032	468	35.94	13
1990	399.56	193	387	13	32.56	
1991	28,921.57	13,573	27,199	1,723	33.17	52
1992	9,511.00	4,311	8,639	872	34.17	26
1993	113.50	50	100	14	34.78	
1994	8,880.50	3,788	7,591	1,290	35.40	36
1996	352.00	140	281	71	37.02	2
1997	13.50	5	10	4	37.64	
1999	15.50	5	10	6	39.27	
2004	2,500.00	686	1,375	1,125	43.19	26
2005	500.00	130	261	239	43.84	5
2008	70,200.00	14,721	29,498	40,702	46.49	876
2009	163.14	32	64	99	47.15	2

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 325.40 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2010	4.00	1	2	2	47.81	
2011	17,137.51	2,751	5,513	11,625	48.81	238
2012	44.11	6	12	32	49.47	1
	283,475.46	129,393	222,221	61,254		1,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.0 0.48

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 327.00 FIELD COMPRESSOR STATION STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S3						
1906	456.70	457	457			
1929	30.85	31	31			
1937	65.76	65	66			
1938	15,789.80	15,467	15,790			
1942	15.48	15	15			
1963	456.96	405	417	40	5.16	8
1967	451.47	389	401	50	6.19	8
1969	479.85	408	421	59	6.76	9
1970	1,167.93	985	1,015	153	7.06	22
1971	23,326.32	19,506	20,105	3,221	7.37	437
1975	45.20	36	37	8	8.76	1
1983	607.35	440	454	153	12.37	12
1985	51,884.77	36,342	37,458	14,427	13.48	1,070
1990	8,280.00	5,551	5,721	2,559	14.91	172
1991	32,762.97	21,430	22,088	10,675	15.51	688
1992	2,270.59	1,448	1,492	779	16.11	48
1996	9,454.33	5,314	5,477	3,977	18.96	210
2003	23,935.00	9,832	10,134	13,801	24.86	555
2007	9,905.86	3,143	3,240	6,666	28.68	232
2008	62,006.84	18,199	18,758	43,249	29.68	1,457
2009	8,602,461.39	2,320,084	2,391,326	6,211,135	30.68	202,449
2010	201,983.09	49,668	51,193	150,790	31.68	4,760
2011	32,730.86	7,270	7,493	25,238	32.68	772
2017	195,540.18	15,506	15,982	179,558	38.68	4,642
2018	68,256.24	3,993	4,116	64,140	39.56	1,621
	9,344,365.79	2,535,984	2,613,687	6,730,679		219,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.35

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
1936	37.60	38	38			
1937	236.62	237	237			
1940	50.72	51	51			
1943	40.32	40	40			
1945	92.10	92	92			
1946	23.31	23	23			
1947	194.96	195	195			
1951	43.99	44	44			
1958	188.09	184	188			
1959	618.92	602	619			
1960	345.74	334	346			
1961	432.15	414	432			
1962	728.69	692	729			
1963	401.21	378	401			
1964	113.26	106	113			
1965	195.43	181	195			
1966	1,027.03	942	1,027			
1967	553.48	503	553			
1968	385.49	347	385			
1969	871.07	777	871			
1970	452.09	399	452			
1971	114.30	100	114			
1972	1,032.10	894	1,032			
1973	761.21	653	761			
1974	719.26	611	719			
1975	213.16	179	213			
1983	1,039.62	784	949	91	8.62	11
1984	2,999.50	2,223	2,691	308	9.06	34
1988	714.12	489	592	122	11.01	11
1990	940.00	693	839	101	10.82	9
1991	1,296.00	935	1,131	165	11.32	15
	16,861.54	14,140	16,072	790		80

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 0.47

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1901	68,603.54	68,604	68,604			
1902	8,278.08	8,278	8,278			
1903	7,712.12	7,712	7,712			
1904	20,402.20	20,402	20,402			
1905	6,171.80	6,172	6,172			
1906	920.84	921	921			
1907	2,414.35	2,414	2,414			
1908	6,644.22	6,644	6,644			
1909	2,796.54	2,797	2,797			
1910	5,580.64	5,581	5,581			
1911	2,246.08	2,237	2,246			
1912	1,532.90	1,523	1,533			
1913	9,109.88	9,019	9,110			
1914	875.67	864	876			
1915	457.13	449	457			
1916	967.18	948	967			
1917	13,245.51	12,928	13,246			
1918	7,608.31	7,400	7,608			
1919	3,788.96	3,671	3,789			
1920	1,524.78	1,472	1,525			
1921	2,399.23	2,306	2,399			
1922	5,219.74	4,997	5,220			
1923	113.92	109	114			
1924	5,095.82	4,839	5,096			
1925	1,025.20	970	1,025			
1926	5,334.20	5,023	5,334			
1927	16,815.58	15,770	16,816			
1928	1,673.99	1,563	1,674			
1929	30,253.23	28,131	30,253			
1930	3,092.19	2,863	3,092			
1931	624.72	576	625			
1932	502.79	462	503			
1933	2,585.86	2,363	2,586			
1934	1,292.33	1,176	1,292			
1935	5,965.53	5,405	5,966			
1936	410.11	370	410			
1937	7,231.04	6,492	7,231			
1938	42,562.72	38,038	42,563			
1939	4,510.68	4,012	4,511			
1940	4,158.73	3,681	4,159			
1941	7,060.86	6,218	7,061			
1942	4,168.70	3,652	4,169			
1943	3,171.32	2,763	3,171			
1944	5,255.48	4,554	5,255			

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1945	2,193.06	1,889	2,193			
1946	1,181.73	1,012	1,182			
1947	6,355.97	5,408	6,356			
1948	3,334.25	2,819	3,334			
1949	2,977.17	2,499	2,977			
1950	2,092.32	1,744	2,092			
1951	2,389.78	1,978	2,390			
1952	7,649.46	6,281	7,649			
1953	1,558.91	1,270	1,559			
1954	32,187.02	25,997	32,187			
1955	1,770.17	1,417	1,770			
1956	3,830.21	3,039	3,830			
1957	11,100.69	8,723	11,101			
1958	2,001.69	1,558	2,002			
1959	8,394.15	6,465	8,394			
1960	1,172.91	894	1,173			
1961	11,146.04	8,401	11,146			
1962	58,377.98	43,496	58,378			
1963	27,921.74	20,559	27,922			
1964	17,506.07	12,731	17,506			
1965	15,379.03	11,042	15,379			
1966	16,264.14	11,525	16,264			
1967	107,018.92	74,798	107,019			
1968	22,327.64	15,386	22,328			
1969	54,410.93	36,949	54,411			
1970	18,749.54	12,542	18,750			
1971	396,097.12	260,877	393,527	2,570	22.19	116
1972	46,907.99	30,396	45,852	1,056	22.88	46
1973	30,468.37	19,420	29,295	1,173	23.57	50
1974	192,341.00	120,525	181,809	10,532	24.27	434
1975	91,065.72	56,055	84,558	6,508	24.99	260
1976	42,686.76	25,802	38,922	3,765	25.71	146
1977	206,076.00	122,220	184,366	21,710	26.45	821
1978	97,272.10	56,582	85,353	11,919	27.19	438
1979	120,197.53	68,513	103,350	16,848	27.95	603
1980	115,649.73	64,568	97,399	18,251	28.71	636
1981	203,026.29	110,946	167,360	35,666	29.48	1,210
1982	59,369.99	31,731	47,866	11,504	30.26	380
1983	159,031.50	83,064	125,300	33,732	31.05	1,086
1984	316,379.95	161,401	243,470	72,910	31.84	2,290
1985	587,969.51	292,627	441,421	146,549	32.65	4,488
1986	664,377.47	322,376	486,297	178,080	33.46	5,322
1987	72,894.15	34,451	51,969	20,925	34.28	610
1988	1,503,900.42	691,794	1,043,556	460,344	35.10	13,115

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 332.00 FIELD LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1989	278,452.43	124,491	187,792	90,660	35.94	2,523
1990	119,842.08	57,800	87,190	32,652	32.56	1,003
1991	990,121.89	464,664	700,935	289,187	33.17	8,718
1992	1,169,835.05	530,286	799,925	369,910	34.17	10,826
1993	36,150.81	15,910	24,000	12,151	34.78	349
1994	372,712.25	158,999	239,846	132,866	35.40	3,753
1995	24,824.31	10,188	15,368	9,456	36.40	260
1996	389,568.97	154,503	233,064	156,505	37.02	4,228
1997	36,020.96	13,785	20,794	15,227	37.64	405
1998	30,611.51	11,213	16,915	13,697	38.64	354
1999	46,036.98	16,205	24,445	21,592	39.27	550
2000	308,595.32	104,151	157,109	151,486	39.91	3,796
2001	404,460.66	129,791	195,787	208,674	40.91	5,101
2002	157,039.56	48,086	72,537	84,503	41.54	2,034
2003	31,361.63	9,079	13,695	17,667	42.54	415
2004	228,339.51	62,656	94,515	133,825	43.19	3,099
2005	370,731.60	96,057	144,900	225,832	43.84	5,151
2006	90,107.54	21,824	32,921	57,187	44.84	1,275
2007	1,028,067.66	233,063	351,570	676,498	45.49	14,871
2008	1,695,224.35	355,489	536,248	1,158,976	46.49	24,930
2009	1,124,576.64	217,943	328,762	795,815	47.15	16,878
2010	908,242.41	161,395	243,461	664,781	47.81	13,905
2011	4,134,948.66	663,659	1,001,115	3,133,834	48.81	64,205
2012	1,283,277.52	185,049	279,143	1,004,135	49.47	20,298
2013	1,029,432.26	131,356	198,148	831,284	50.14	16,579
2014	697,509.97	76,866	115,950	581,560	51.14	11,372
2015	410,334.28	38,284	57,751	352,583	51.81	6,805
2016	47,500.87	3,624	5,467	42,034	52.48	801
2017	520,988.29	30,738	46,367	474,621	53.16	8,928
2018	25,712.20	1,126	1,699	24,013	53.72	447
2019	1,312,433.34	34,255	51,673	1,260,760	54.41	23,171
2020	1,288,000.00	9,789	14,766	1,273,234	54.23	23,478
	26,267,469.33	7,362,463	10,916,227	15,351,242		332,559

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.2 1.27

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
1971	102,200.40	78,592	75,019	27,181	9.24	2,942
1976	2,644.77	1,911	1,824	821	11.10	74
1977	819.97	584	557	263	11.49	23
1979	1,349.06	935	892	457	12.29	37
1980	147.78	101	96	52	12.70	4
1981	3,366.00	2,262	2,159	1,207	13.12	92
1985	180,125.49	113,119	107,977	72,148	14.88	4,849
1986	10,943.49	6,747	6,440	4,503	15.34	294
1987	590.65	357	341	250	15.81	16
1989	2,555.40	1,483	1,416	1,139	16.78	68
1990	113,736.81	76,249	72,783	40,954	14.91	2,747
1992	113,228.35	73,146	69,821	43,407	15.53	2,795
1994	66,098.28	40,730	38,878	27,220	16.40	1,660
1995	155,923.91	94,007	89,734	66,190	16.68	3,968
1996	30,357.43	17,802	16,993	13,364	17.16	779
1997	6,370.30	3,642	3,476	2,894	17.48	166
1998	45,825.52	25,383	24,229	21,597	17.99	1,201
1999	2,496.04	1,342	1,281	1,215	18.35	66
2003	7,260.35	3,348	3,196	4,064	20.26	201
2004	110,031.00	48,524	46,318	63,713	20.70	3,078
2005	1,868.08	785	749	1,119	21.16	53
2007	100,311.41	37,717	36,002	64,309	22.13	2,906
2008	2,087,321.28	733,693	700,341	1,386,980	22.75	60,966
2009	3,567,608.91	1,168,392	1,115,278	2,452,331	23.27	105,386
2010	82,900.89	25,102	23,961	58,940	23.80	2,476
2011	296,774.88	81,999	78,272	218,503	24.45	8,937
2013	13,878.40	3,084	2,944	10,934	25.67	426
2014	8,165.88	1,583	1,511	6,655	26.35	253
2015	2,146.85	354	338	1,809	27.03	67
2016	45,385.27	6,136	5,857	39,528	27.72	1,426
2017	287,163.98	30,066	28,699	258,465	28.51	9,066
2018	181,992.51	14,141	13,498	168,495	29.19	5,772
2019	133,956.80	6,189	5,908	128,049	30.09	4,256
2020	116,000.00	1,531	1,461	114,539	31.03	3,691
	7,881,546.14	2,701,036	2,578,249	5,303,297		230,741

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 2.93

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
1926	203.24	203	203			
1931	49.87	50	50			
1934	462.00	462	462			
1936	491.83	492	492			
1937	141.30	141	141			
1938	102.49	102	102			
1939	114.83	115	115			
1942	227.09	223	227			
1947	126.86	119	127			
1949	204.68	190	205			
1953	316.32	284	316			
1956	261.74	229	262			
1959	174.22	148	174			
1960	1,089.04	915	1,089			
1962	1,341.36	1,104	1,341			
1963	1,001.33	815	1,001			
1964	363.96	293	364			
1965	1,205.44	960	1,205			
1966	973.60	766	974			
1968	447.36	343	447			
1969	5,389.78	4,083	5,390			
1971	2,406.21	1,774	2,406			
1972	1,406.41	1,022	1,406			
1975	382.00	265	377	5	12.22	
1976	1,138.40	778	1,106	32	12.66	3
1977	631.68	424	603	29	13.12	2
1979	6,646.83	4,312	6,128	519	14.05	37
1981	4,381.06	2,736	3,888	493	15.02	33
1982	270.91	166	236	35	15.51	2
1983	5,594.86	3,354	4,766	829	16.02	52
1984	3,218.44	1,888	2,683	535	16.53	32
1985	12,802.37	7,345	10,438	2,364	17.05	139
1986	2,149.55	1,205	1,712	438	17.58	25
1987	934.09	511	726	208	18.12	11
1988	8,506.32	4,536	6,446	2,060	18.67	110
1989	7,827.55	4,064	5,775	2,053	19.23	107
1990	2,061.68	1,319	1,874	188	17.06	11
1991	139,192.41	87,371	124,160	15,032	17.40	864
1992	2,627.10	1,608	2,285	342	17.96	19
1993	6,613.80	3,959	5,626	988	18.33	54
1994	327.09	191	271	56	18.71	3
2002	8,688.46	3,951	5,615	3,073	21.99	140
2003	6,821.77	2,968	4,218	2,604	22.51	116
2004	8,162.73	3,400	4,832	3,331	22.88	146

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
2005	9,037.27	3,603	5,120	3,917	23.13	169
2006	6,911.05	2,615	3,716	3,195	23.55	136
2007	42.13	15	21	21	23.84	1
2008	11,306.98	3,821	5,430	5,877	24.16	243
2009	892,182.88	283,090	402,290	489,893	24.38	20,094
2010	91,350.96	26,994	38,360	52,991	24.63	2,151
2011	188,760.14	51,626	73,364	115,396	24.80	4,653
2013	28,500.44	6,458	9,177	19,323	25.03	772
2017	17,701.28	2,129	3,025	14,676	24.37	602
2019	300,000.00	18,210	25,878	274,122	22.58	12,140
2020	60,000.00	1,260	1,791	58,209	19.42	2,997
	1,853,273.19	551,005	780,436	1,072,837		45,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 2.47

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 337.00 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
1988	3,065.97	1,824	2,884	182	14.18	13
	3,065.97	1,824	2,884	182		13
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 0.42

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 365.20 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1950	439.89	337	440			
1958	309.88	219	304	6	22.08	
1959	82,459.86	57,491	79,891	2,569	22.71	113
1960	8,796.28	6,058	8,418	378	23.35	16
1961	21,953.10	14,928	20,744	1,209	24.00	50
1962	2,130.29	1,430	1,987	143	24.66	6
1963	25,802.53	17,088	23,746	2,057	25.33	81
1964	36,689.76	23,966	33,304	3,386	26.01	130
1965	2,330.14	1,501	2,086	244	26.70	9
1967	274.08	171	238	36	28.10	1
1968	20,807.08	12,812	17,804	3,003	28.82	104
1969	7,387.03	4,478	6,223	1,164	29.54	39
1971	20,116.51	11,799	16,396	3,721	31.01	120
1972	2,957.40	1,705	2,369	588	31.76	19
1975	814.00	444	617	197	34.05	6
1976	4,391.22	2,352	3,268	1,123	34.83	32
1977	1,634.32	858	1,192	442	35.62	12
1978	78,406.84	40,343	56,061	22,346	36.41	614
1979	8,076.34	4,069	5,654	2,422	37.21	65
1980	17,019.96	8,392	11,662	5,358	38.02	141
1981	1,336.33	644	895	441	38.83	11
1982	17,952.67	8,459	11,755	6,198	39.66	156
1983	18,513.10	8,521	11,841	6,672	40.48	165
1984	9,700.70	4,356	6,053	3,648	41.32	88
1985	2,706.73	1,185	1,647	1,060	42.16	25
1986	2,441.95	1,042	1,448	994	43.00	23
1987	4,419.68	1,835	2,550	1,870	43.86	43
1988	5,349.48	2,160	3,002	2,347	44.72	52
1989	10,935.72	4,290	5,961	4,975	45.58	109
1990	43,489.36	18,470	25,666	17,823	41.09	434
1991	5,594.92	2,314	3,215	2,380	41.59	57
1992	4,651.27	1,858	2,582	2,069	42.59	49
1993	5,258.34	2,041	2,836	2,422	43.09	56
1995	354.94	129	179	176	44.59	4
2008	9,000.00	1,654	2,299	6,701	54.78	122
2011	3,080.00	431	599	2,481	57.33	43
	487,581.70	269,830	374,932	112,650		2,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 0.61

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.10 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
1978	486,335.94	356,971	439,698	46,638	13.30	3,507
1980	12,052.02	8,588	10,578	1,474	14.37	103
1982	144,492.45	99,613	122,698	21,794	15.53	1,403
1983	5,454.59	3,694	4,550	905	16.14	56
1984	6,913.86	4,595	5,660	1,254	16.77	75
1995	6,058.20	3,208	3,951	2,107	22.51	94
2006	93,601.90	28,708	35,361	58,241	32.40	1,798
2007	381,147.00	108,741	133,942	247,205	33.40	7,401
2009	205,133.93	49,745	61,274	143,860	35.40	4,064
	1,341,189.89	663,863	817,712	523,478		18,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 1.38

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 366.20 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
1964	10,399.84	8,794	10,400			
1968	863.63	708	864			
1971	155.06	124	155			
1975	120.45	92	120			
1978	32,091.49	23,555	32,091			
1979	299.69	217	300			
	43,930.16	33,490	43,930			

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
1911	130.15	123	130			
1931	20,031.62	17,649	20,032			
1934	1,032.56	899	1,033			
1935	501.67	435	502			
1937	1,167.81	1,004	1,168			
1950	1,610.56	1,294	1,611			
1951	175.67	140	176			
1955	429.99	334	430			
1956	19.83	15	20			
1958	136.18	103	136			
1959	1,021,079.29	767,852	1,021,079			
1960	658.63	491	659			
1961	2,513.00	1,857	2,513			
1962	887.04	649	880	7	17.43	
1963	6,501.99	4,712	6,386	116	17.89	6
1964	597,332.30	428,514	580,720	16,612	18.37	904
1965	8,546.24	6,068	8,223	323	18.85	17
1966	34,386.92	24,150	32,728	1,659	19.35	86
1967	112,871.60	78,368	106,204	6,668	19.87	336
1968	115,566.03	79,314	107,486	8,080	20.39	396
1969	4,508.83	3,057	4,143	366	20.93	17
1970	1,685.45	1,128	1,529	156	21.49	7
1971	135,273.48	89,364	121,106	14,167	22.06	642
1972	1,507.00	982	1,331	176	22.65	8
1973	8,659.62	5,562	7,538	1,122	23.25	48
1974	4,972.35	3,147	4,265	707	23.86	30
1975	13,610.28	8,482	11,495	2,115	24.49	86
1976	54,243.55	33,264	45,079	9,165	25.14	365
1977	52,589.88	31,716	42,981	9,609	25.80	372
1978	3,565,937.27	2,113,246	2,863,862	702,075	26.48	26,513
1979	1,036,558.89	603,277	817,558	219,001	27.17	8,060
1980	215,435.95	123,031	166,731	48,705	27.88	1,747
1981	242,061.02	135,554	183,702	58,359	28.60	2,041
1982	563,038.50	308,894	418,612	144,426	29.34	4,922
1983	69,189.84	37,149	50,344	18,846	30.10	626
1984	75,687.09	39,742	53,858	21,829	30.87	707
1985	470,637.57	241,475	327,246	143,392	31.65	4,531
1986	547,409.83	274,126	371,494	175,916	32.45	5,421
1987	400,529.17	195,582	265,052	135,477	33.26	4,073
1988	527,690.58	250,938	340,070	187,621	34.09	5,504
1989	314,289.32	145,397	197,041	117,248	34.93	3,357
1990	552,485.44	273,149	370,171	182,314	31.02	5,877
1991	552,438.30	264,121	357,936	194,502	32.02	6,074
1992	319,960.21	148,686	201,499	118,461	32.64	3,629

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 367.00 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
1993	276,992.40	124,924	169,296	107,696	33.27	3,237
1994	114,117.24	49,584	67,196	46,921	34.27	1,369
1995	95,396.40	40,114	54,362	41,034	34.91	1,175
1996	24,838.03	10,032	13,595	11,243	35.91	313
1997	14,682.13	5,722	7,754	6,928	36.54	190
1998	9,416.20	3,512	4,759	4,657	37.54	124
2001	51,135.76	16,609	22,508	28,628	40.19	712
2003	24,154.98	7,034	9,532	14,623	42.19	347
2004	51,435.21	14,196	19,238	32,197	42.84	752
2005	85,217.67	22,080	29,923	55,295	43.84	1,261
2006	550,928.63	133,435	180,831	370,098	44.84	8,254
2007	629,872.77	141,910	192,316	437,557	45.84	9,545
2008	3,420,017.43	712,732	965,893	2,454,124	46.84	52,394
2010	119,190.45	20,942	28,381	90,809	48.49	1,873
2011	1,470,026.47	233,293	316,158	1,153,868	49.49	23,315
2012	834,877.09	118,302	160,323	674,554	50.49	13,360
2013	11,663.43	1,454	1,970	9,693	51.49	188
2014	26,056.29	2,806	3,803	22,253	52.49	424
2015	176,190.00	15,980	21,656	154,534	53.49	2,889
2016	235,121.90	17,328	23,483	211,639	54.49	3,884
2017	347,076.44	19,679	26,669	320,407	55.49	5,774
2018	82,839.83	3,463	4,693	78,147	56.36	1,387
2019	558,460.00	13,850	18,769	539,691	57.36	9,409
2020	2,420,000.00	17,182	23,285	2,396,715	58.41	41,033
	23,285,685.25	8,491,203	11,483,152	11,802,533		269,611

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.16

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
1920	417.65	418	418			
1954	33.42	33	33			
1955	32.64	33	33			
1956	403.39	403	403			
1960	365.50	366	366			
1962	29,013.75	29,014	29,014			
1963	105.70	106	106			
1964	858.06	858	858			
1971	542.49	536	491	51	0.34	51
1972	193.52	190	174	20	0.57	20
1978	1,229,681.47	1,145,239	1,048,305	181,376	2.06	88,047
1979	2,205.06	2,035	1,863	342	2.32	147
1980	2,180.29	1,994	1,825	355	2.57	138
1981	72,797.90	65,931	60,351	12,447	2.83	4,398
1982	318,143.06	285,269	261,124	57,019	3.10	18,393
1983	17,281.27	15,334	14,036	3,245	3.38	960
1984	58,076.86	50,972	46,658	11,419	3.67	3,111
1985	5,029.73	4,364	3,995	1,035	3.97	261
1986	12,936.32	11,082	10,144	2,792	4.30	649
1987	5,291.35	4,469	4,091	1,200	4.66	258
1988	567.08	472	432	135	5.04	27
1989	9,760.72	7,987	7,311	2,450	5.45	450
1990	12,021.72	10,174	9,313	2,709	5.51	492
1992	2,202.99	1,798	1,646	557	6.39	87
1994	16,291.32	12,741	11,663	4,628	7.34	631
1995	61,974.93	47,256	43,256	18,719	7.89	2,372
1996	225,088.78	167,601	153,415	71,674	8.35	8,584
1997	1,030.87	746	683	348	8.93	39
1998	19,987.23	14,017	12,831	7,156	9.51	752
2001	454,473.24	285,546	261,377	193,096	11.44	16,879
2003	399,794.02	230,761	211,229	188,565	12.70	14,848
2004	87,449.70	47,992	43,930	43,520	13.43	3,241
2005	1,781,370.03	928,628	850,028	931,342	14.08	66,146
2006	455,983.97	224,162	205,189	250,795	14.82	16,923
2007	1,904,240.94	878,426	804,074	1,100,167	15.57	70,659
2008	526,184.49	227,154	207,927	318,257	16.24	19,597
2009	511,978.05	204,842	187,504	324,474	16.99	19,098
2010	110,130.11	40,517	37,088	73,042	17.76	4,113
2011	1,550,630.37	519,616	475,635	1,074,995	18.52	58,045
2012	203,816.27	61,491	56,286	147,530	19.29	7,648
2013	59,976.00	16,056	14,697	45,279	20.06	2,257

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
2014	1,076,445.84	250,920	229,682	846,764	20.84	40,632
2015	76,715.05	15,136	13,855	62,860	21.69	2,898
2017	62,838.07	7,874	7,207	55,631	23.26	2,392
	11,366,541.22	5,820,559	5,330,546	6,035,995		475,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 4.18

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
1926	31.69	32	32			
1934	461.11	461	461			
1937	111.36	111	111			
1945	123.85	123	124			
1947	515.56	508	516			
1950	256.11	248	256			
1951	128.30	124	128			
1955	747.81	704	748			
1958	8,959.01	8,284	8,959			
1959	3,983.50	3,660	3,984			
1960	1,366.59	1,248	1,367			
1961	2,819.87	2,559	2,820			
1962	2,265.62	2,043	2,266			
1963	2,071.27	1,855	2,071			
1964	89,686.47	79,781	89,686			
1965	895.08	790	895			
1966	6,356.59	5,573	6,357			
1967	18,566.11	16,148	18,566			
1968	3,213.64	2,772	3,214			
1969	5,798.33	4,959	5,798			
1970	2,604.09	2,207	2,604			
1971	1,598.44	1,341	1,598			
1972	5,206.75	4,324	5,207			
1973	7,617.88	6,257	7,618			
1974	4,268.60	3,465	4,269			
1975	5,644.24	4,525	5,644			
1976	1,442.50	1,141	1,442			
1977	406.89	317	404	3	9.89	
1978	172,026.96	132,232	168,327	3,700	10.41	355
1979	17,626.16	13,341	16,983	643	10.94	59
1980	27,154.22	20,215	25,733	1,421	11.50	124
1981	24,940.44	18,245	23,225	1,715	12.08	142
1982	59,435.61	42,701	54,357	5,079	12.67	401
1983	75,911.88	53,493	68,095	7,817	13.29	588
1984	7,075.28	4,887	6,221	854	13.92	61
1985	9,151.43	6,188	7,877	1,274	14.57	87
1986	22,521.85	14,894	18,960	3,562	15.24	234
1987	24,907.86	16,096	20,490	4,418	15.92	278
1988	4,704.24	2,967	3,777	927	16.62	56
1989	107,535.91	66,099	84,142	23,394	17.34	1,349
1990	85,404.35	55,701	70,906	14,498	16.18	896
1991	172,543.51	109,324	139,166	33,378	16.96	1,968
1992	45,792.17	28,286	36,007	9,785	17.54	558
1993	188,322.58	113,238	144,149	44,174	18.12	2,438

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
1994	107,472.71	62,549	79,623	27,850	18.91	1,473
1995	27,962.82	15,796	20,108	7,855	19.51	403
1996	29,762.49	16,224	20,653	9,109	20.31	448
1997	110,092.33	58,052	73,898	36,194	20.92	1,730
1998	3,297.58	1,672	2,128	1,170	21.72	54
1999	2,180.26	1,065	1,356	824	22.34	37
2004	239,482.66	92,321	117,522	121,961	26.04	4,684
2006	84,337.33	28,894	36,781	47,556	27.51	1,729
2008	18,082.93	5,374	6,841	11,242	29.16	386
2010	260,967.48	65,790	83,749	177,218	30.65	5,782
2011	160,854.27	36,787	46,829	114,025	31.48	3,622
2012	129,404.34	26,631	33,900	95,504	32.15	2,971
2014	18,941.45	2,987	3,802	15,139	33.83	448
2015	41,687.52	5,557	7,074	34,614	34.67	998
2017	282,917.52	23,850	30,360	252,558	36.19	6,979
2019	613,673.00	23,013	29,295	584,378	37.45	15,604
2020	953,000.00	10,483	13,345	939,655	37.60	24,991
	4,306,318.40	1,330,512	1,672,824	2,633,494		81,933

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 1.90

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1901	56,429.60	53,721	56,430			
1902	12,870.31	12,212	12,870			
1903	13,071.44	12,361	13,071			
1904	2,378.04	2,241	2,378			
1905	17,145.59	16,104	17,146			
1906	2,868.42	2,685	2,868			
1907	3,467.20	3,234	3,458	9	5.37	2
1908	990.68	921	985	6	5.63	1
1909	1,184.58	1,097	1,173	12	5.89	2
1910	3,039.67	2,806	3,001	39	6.15	6
1911	5,229.52	4,811	5,144	86	6.40	13
1912	8,848.50	8,112	8,674	174	6.66	26
1913	908.66	830	888	21	6.92	3
1914	7,175.56	6,532	6,985	191	7.18	27
1915	4,921.53	4,464	4,773	149	7.44	20
1916	1,860.84	1,682	1,799	62	7.70	8
1917	1,487.88	1,340	1,433	55	7.97	7
1918	1,063.72	954	1,020	44	8.24	5
1919	1,374.58	1,228	1,313	62	8.51	7
1920	3,441.03	3,063	3,275	166	8.78	19
1921	1,316.44	1,167	1,248	68	9.07	7
1922	5,765.89	5,092	5,445	321	9.35	34
1923	6,634.65	5,835	6,239	396	9.64	41
1924	1,716.32	1,503	1,607	109	9.94	11
1925	964.19	841	899	65	10.25	6
1926	1,303.55	1,131	1,209	95	10.56	9
1927	1,724.18	1,490	1,593	131	10.88	12
1928	537.00	462	494	43	11.21	4
1929	1,005.02	860	920	85	11.55	7
1930	3,064.00	2,608	2,789	275	11.90	23
1931	1,316.38	1,115	1,192	124	12.26	10
1932	1,047.56	882	943	105	12.63	8
1933	640.60	536	573	68	13.01	5
1934	446.43	372	398	48	13.40	4
1935	404.61	335	358	47	13.80	3
1936	2,023.40	1,664	1,779	244	14.22	17
1937	768.04	627	670	98	14.64	7
1938	983.14	798	853	130	15.08	9
1939	155.32	125	134	21	15.52	1
1940	1,411.24	1,129	1,207	204	15.98	13
1941	9,373.21	7,445	7,961	1,412	16.46	86
1942	1,920.55	1,514	1,619	302	16.94	18
1943	421.56	330	353	69	17.44	4
1944	726.41	564	603	123	17.94	7

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1945	8,851.89	6,809	7,281	1,571	18.46	85
1946	2,690.63	2,052	2,194	497	18.99	26
1947	4,372.61	3,305	3,534	839	19.54	43
1948	6,084.13	4,556	4,872	1,212	20.09	60
1949	3,721.56	2,760	2,951	771	20.66	37
1950	9,157.25	6,727	7,193	1,964	21.23	93
1951	24,531.39	17,840	19,077	5,454	21.82	250
1952	6,882.67	4,954	5,297	1,586	22.42	71
1953	5,235.54	3,728	3,986	1,250	23.03	54
1954	4,747.50	3,344	3,576	1,172	23.65	50
1955	9,182.24	6,395	6,838	2,344	24.28	97
1956	14,416.02	9,925	10,613	3,803	24.92	153
1957	9,028.91	6,143	6,569	2,460	25.57	96
1958	69,983.58	47,037	50,298	19,686	26.23	751
1959	12,540.02	8,323	8,900	3,640	26.90	135
1960	11,125.52	7,291	7,796	3,330	27.57	121
1961	42,404.99	27,425	29,326	13,079	28.26	463
1962	9,656.33	6,162	6,589	3,067	28.95	106
1963	16,560.01	10,420	11,142	5,418	29.66	183
1964	15,602.48	9,679	10,350	5,252	30.37	173
1965	20,386.42	12,464	13,328	7,058	31.09	227
1966	10,735.24	6,465	6,913	3,822	31.82	120
1967	39,573.58	23,472	25,099	14,475	32.55	445
1968	29,994.58	17,509	18,723	11,272	33.30	338
1969	11,483.79	6,596	7,053	4,431	34.05	130
1970	17,539.24	9,910	10,597	6,942	34.80	199
1971	15,612.82	8,671	9,272	6,341	35.57	178
1972	13,453.15	7,342	7,851	5,602	36.34	154
1973	22,630.76	12,130	12,971	9,660	37.12	260
1974	30,233.34	15,906	17,009	13,224	37.91	349
1975	12,419.36	6,411	6,855	5,564	38.70	144
1976	9,554.73	4,837	5,172	4,383	39.50	111
1977	21,008.59	10,426	11,149	9,860	40.30	245
1978	14,097.47	6,853	7,328	6,769	41.11	165
1979	12,243.91	5,827	6,231	6,013	41.93	143
1980	30,314.18	14,111	15,089	15,225	42.76	356
1981	49,285.50	22,431	23,986	25,300	43.59	580
1982	14,935.78	6,641	7,101	7,835	44.43	176
1983	26,950.09	11,700	12,511	14,439	45.27	319
1984	19,663.11	8,327	8,904	10,759	46.12	233
1985	19,756.44	8,157	8,723	11,033	46.97	235
1986	8,420.88	3,386	3,621	4,800	47.83	100
1987	24,908.82	9,746	10,422	14,487	48.70	297
1988	8,916.95	3,392	3,627	5,290	49.57	107

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 374.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1989	11,293.81	4,172	4,461	6,833	50.45	135
1990	15,813.60	6,332	6,771	9,043	45.42	199
1991	18,797.37	7,333	7,842	10,955	45.86	239
1992	10,632.60	4,006	4,284	6,349	46.86	135
1993	27,169.69	9,952	10,642	16,528	47.29	350
1994	5,958.55	2,103	2,249	3,710	48.29	77
1995	1,323.13	449	480	843	49.29	17
1996	6,877.08	2,259	2,416	4,461	49.74	90
1997	3,110.73	980	1,048	2,063	50.74	41
1998	4,567.54	1,387	1,483	3,085	51.20	60
1999	2,440.84	708	757	1,684	52.20	32
2000	9,797.16	2,709	2,897	6,900	53.20	130
2001	177,402.25	46,994	50,253	127,149	53.66	2,370
2002	28,104.28	7,060	7,549	20,555	54.66	376
2003	15,000.98	3,588	3,837	11,164	55.13	203
2004	13,834.00	3,118	3,334	10,500	56.13	187
2005	15,660.88	3,314	3,544	12,117	57.13	212
2006	4,923.82	981	1,049	3,875	57.61	67
2007	19,082.44	3,536	3,781	15,301	58.61	261
2008	57,211.41	9,880	10,565	46,646	59.09	789
2009	32,891.55	5,220	5,582	27,310	60.09	454
2010	1,368.29	198	212	1,156	61.09	19
2011	181,775.13	23,922	25,581	156,194	61.59	2,536
2012	630.52	74	79	552	62.59	9
2013	28,852.65	3,004	3,212	25,641	63.09	406
2017	92,558.10	4,443	4,751	87,807	66.11	1,328
2018	2,388.00	85	91	2,297	66.51	35
	1,755,787.44	774,215	826,437	929,350		19,907

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 1.13

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1910	236.11	236	236			
1912	10.00	10	10			
1914	439.45	439	439			
1915	593.30	593	593			
1919	518.96	517	519			
1920	72.74	72	73			
1922	467.94	460	468			
1924	5.97	6	6			
1925	682.97	661	683			
1926	284.14	274	284			
1927	325.07	311	325			
1928	2,358.95	2,248	2,359			
1929	50.17	48	50			
1930	911.11	859	911			
1931	246.79	231	247			
1932	1,586.55	1,479	1,587			
1933	114.64	106	115			
1934	217.08	200	217			
1935	475.28	436	475			
1936	2,103.79	1,917	2,104			
1937	2,909.30	2,636	2,909			
1938	926.67	835	927			
1939	41.73	37	42			
1940	882.64	786	883			
1941	1,153.92	1,021	1,154			
1942	1,180.47	1,038	1,180			
1943	1,014.90	887	1,015			
1944	717.64	623	718			
1945	1,159.71	1,001	1,160			
1946	7,727.48	6,626	7,727			
1947	627.32	534	627			
1948	2,301.45	1,947	2,301			
1949	1,271.24	1,068	1,271			
1950	1,863.62	1,555	1,864			
1951	9,143.12	7,572	9,143			
1952	8,616.89	7,083	8,617			
1953	3,918.95	3,196	3,919			
1954	10,708.08	8,666	10,708			
1955	8,412.35	6,751	8,412			
1956	10,783.07	8,581	10,783			
1957	8,308.28	6,553	8,288	20	11.62	2
1958	50,390.75	39,387	49,814	577	12.01	48
1959	50,716.75	39,264	49,658	1,059	12.42	85
1960	1,800.32	1,380	1,745	55	12.83	4

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1961	27,335.75	20,750	26,243	1,093	13.25	82
1962	2,374.55	1,784	2,256	119	13.69	9
1963	13,442.93	9,989	12,633	810	14.13	57
1964	17,865.31	13,126	16,601	1,264	14.59	87
1965	22,956.30	16,670	21,083	1,873	15.06	124
1966	23,199.23	16,649	21,056	2,143	15.53	138
1967	4,584.50	3,249	4,109	476	16.02	30
1968	7,570.16	5,296	6,698	872	16.52	53
1969	2,720.38	1,878	2,375	345	17.03	20
1970	8,562.01	5,830	7,373	1,189	17.55	68
1971	8,467.70	5,684	7,189	1,279	18.08	71
1972	32,491.45	21,486	27,174	5,317	18.63	285
1973	34,974.37	22,778	28,808	6,166	19.18	321
1974	46,893.10	30,063	38,021	8,872	19.74	449
1975	64,457.19	40,643	51,402	13,055	20.32	642
1976	12,001.53	7,441	9,411	2,591	20.90	124
1977	6,434.31	3,919	4,956	1,478	21.50	69
1978	11,937.40	7,141	9,031	2,906	22.10	131
1979	50,185.99	29,464	37,264	12,922	22.71	569
1980	34,923.49	20,103	25,425	9,498	23.34	407
1981	109,977.90	62,047	78,472	31,506	23.97	1,314
1982	10,033.39	5,544	7,012	3,021	24.61	123
1983	182,580.42	98,694	124,821	57,759	25.27	2,286
1984	47,019.05	24,852	31,431	15,588	25.93	601
1985	42,207.16	21,794	27,563	14,644	26.60	551
1986	3,600.00	1,814	2,294	1,306	27.28	48
1987	9,485.64	4,662	5,896	3,590	27.97	128
1988	1,630.50	781	988	642	28.66	22
1989	36,728.98	17,116	21,647	15,082	29.37	514
1990	26,850.09	14,496	18,333	8,517	25.85	329
1991	9,079.44	4,768	6,030	3,049	26.53	115
1992	6,677.64	3,424	4,330	2,348	26.92	87
1993	17,514.68	8,714	11,021	6,494	27.61	235
1994	1,695.34	821	1,038	657	28.02	23
1996	1,362.37	620	784	578	29.14	20
1997	3,057.71	1,341	1,696	1,362	29.86	46
1998	10,178.91	4,319	5,462	4,717	30.30	156
2000	6,973.60	2,736	3,460	3,514	31.48	112
2002	2,463.00	885	1,119	1,344	32.69	41
2003	2,151.21	738	933	1,218	33.17	37
2004	6,579.18	2,149	2,718	3,861	33.66	115
2005	36,586.34	11,331	14,331	22,255	34.17	651
2006	139,879.22	40,901	51,729	88,150	34.69	2,541
2007	5,788.36	1,590	2,011	3,777	35.21	107

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	2,090.77	536	678	1,413	35.75	40
2009	243,419.80	57,934	73,271	170,149	36.29	4,689
2010	47,741.75	10,460	13,229	34,513	36.83	937
2011	53,720.27	10,782	13,636	40,084	37.18	1,078
2012	31,231.58	5,675	7,177	24,055	37.54	641
2013	58,165.33	9,429	11,925	46,240	37.91	1,220
2014	12,576.04	1,785	2,258	10,318	38.31	269
2017	6,500.00	514	650	5,850	38.86	151
2019	829,000.00	30,590	38,689	790,311	38.07	20,759
2020	48,000.00	552	698	47,302	35.69	1,325
	2,684,200.98	908,467	1,143,004	1,541,197		45,186

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

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
1971	3,163,216.61	1,764,221	1,950,038	1,213,179	33.17	36,575
1972	4,778,686.35	2,620,010	2,895,962	1,882,724	33.88	55,570
1973	6,564,348.54	3,536,018	3,908,449	2,655,900	34.60	76,760
1974	5,281,570.31	2,793,581	3,087,815	2,193,755	35.33	62,093
1975	3,510,937.54	1,822,879	2,014,874	1,496,064	36.06	41,488
1976	2,682,338.92	1,366,196	1,510,091	1,172,248	36.80	31,855
1977	4,810,135.30	2,401,845	2,654,819	2,155,316	37.55	57,399
1978	1,292,534.06	632,308	698,906	593,628	38.31	15,495
1979	4,761,975.92	2,281,320	2,521,600	2,240,376	39.07	57,343
1980	11,088,959.46	5,199,946	5,747,630	5,341,329	39.83	134,103
1981	15,720,784.36	7,208,451	7,967,681	7,753,103	40.61	190,916
1982	10,111,336.49	4,531,193	5,008,441	5,102,895	41.39	123,288
1983	7,133,517.82	3,122,555	3,451,438	3,682,080	42.17	87,315
1984	8,851,662.85	3,781,430	4,179,709	4,671,954	42.96	108,751
1985	17,835,407.26	7,428,982	8,211,439	9,623,968	43.76	219,926
1986	10,052,604.95	4,078,643	4,508,226	5,544,379	44.57	124,397
1987	17,702,944.25	6,991,424	7,727,795	9,975,149	45.38	219,814
1988	8,426,657.44	3,236,932	3,577,862	4,848,795	46.19	104,975
1989	8,591,947.84	3,206,515	3,544,241	5,047,707	47.01	107,375
1990	14,026,857.04	5,957,206	6,584,648	7,442,209	41.09	181,120
1991	11,613,232.72	4,769,555	5,271,908	6,341,325	42.09	150,661
1992	14,180,205.82	5,664,992	6,261,657	7,918,549	42.59	185,925
1993	10,290,610.98	3,993,786	4,414,431	5,876,180	43.09	136,370
1994	9,695,384.68	3,625,104	4,006,918	5,688,467	44.09	129,019
1995	11,964,807.97	4,334,850	4,791,418	7,173,390	44.59	160,874
1996	6,941,666.16	2,432,360	2,688,548	4,253,118	45.11	94,283
1997	9,090,962.81	3,075,473	3,399,397	5,691,566	45.63	124,733
1998	7,892,137.11	2,555,474	2,824,629	5,067,508	46.63	108,675
1999	8,404,570.68	2,618,024	2,893,767	5,510,804	47.16	116,853
2000	6,883,439.24	2,057,460	2,274,162	4,609,277	47.69	96,651
2001	14,111,507.08	4,037,302	4,462,531	9,648,976	48.24	200,020
2002	18,773,650.75	5,093,291	5,629,742	13,143,909	49.24	266,936
2003	17,360,860.28	4,484,310	4,956,620	12,404,240	49.78	249,181
2004	18,596,463.41	4,556,134	5,036,009	13,560,454	50.33	269,431
2005	22,630,852.12	5,239,042	5,790,844	16,840,008	50.89	330,910
2006	19,956,760.09	4,348,578	4,806,592	15,150,168	51.45	294,464
2007	19,250,390.85	3,902,054	4,313,038	14,937,353	52.45	284,792
2008	12,884,664.23	2,431,336	2,687,416	10,197,248	53.03	192,292
2009	15,902,613.82	2,775,006	3,067,283	12,835,331	53.60	239,465
2010	17,057,938.28	2,732,682	3,020,502	14,037,436	54.18	259,089
2011	13,443,691.58	1,957,401	2,163,564	11,280,128	54.77	205,955
2012	16,038,282.20	2,112,242	2,334,714	13,703,568	54.96	249,337
2013	21,149,404.69	2,466,021	2,725,754	18,423,651	55.56	331,599
2014	18,014,316.26	1,824,850	2,017,052	15,997,264	56.17	284,801

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1971 AND SUBSEQUENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
2015	24,358,609.60	2,104,584	2,326,249	22,032,361	56.40	390,645
2016	27,900,793.02	1,983,746	2,192,684	25,708,109	56.64	453,886
2017	42,924,269.69	2,373,712	2,623,723	40,300,547	56.91	708,145
2018	39,134,676.40	1,616,262	1,786,495	37,348,181	57.07	654,428
2019	75,837,872.57	1,903,531	2,104,020	73,733,853	56.68	1,300,880
2020	79,492,000.00	604,139	667,770	78,824,230	54.23	1,453,517
	798,165,058.40	167,634,956	185,291,101	612,873,957		11,960,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.2	1.50

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1970 AND PRIOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0						
1900	1,105,229.16	1,044,696	1,105,229			
1901	52,280.74	49,120	52,281			
1902	132,052.52	123,317	132,053			
1903	54,029.49	50,147	54,029			
1904	17,472.05	16,115	17,472			
1905	47,891.37	43,898	47,891			
1906	53,593.04	48,811	53,593			
1907	35,800.09	32,402	35,800			
1908	10,805.91	9,717	10,774	32	6.55	5
1909	11,166.76	9,976	11,062	105	6.93	15
1910	29,332.01	26,033	28,866	466	7.31	64
1911	35,595.70	31,384	34,799	797	7.69	104
1912	34,724.34	30,413	33,723	1,001	8.07	124
1913	32,651.61	28,407	31,498	1,154	8.45	137
1914	32,022.35	27,667	30,678	1,344	8.84	152
1915	29,493.21	25,310	28,064	1,429	9.22	155
1916	25,679.19	21,883	24,264	1,415	9.61	147
1917	16,123.29	13,645	15,130	993	9.99	99
1918	20,000.82	16,807	18,636	1,365	10.38	132
1919	23,685.33	19,761	21,912	1,773	10.77	165
1920	12,946.20	10,723	11,890	1,056	11.16	95
1921	11,086.73	9,117	10,109	978	11.55	85
1922	16,554.26	13,513	14,984	1,570	11.94	131
1923	58,364.34	47,284	52,430	5,934	12.34	481
1924	53,943.65	43,379	48,100	5,844	12.73	459
1925	62,839.36	50,146	55,603	7,236	13.13	551
1926	49,606.65	39,288	43,564	6,043	13.52	447
1927	46,686.30	36,688	40,681	6,005	13.92	431
1928	69,200.17	53,955	59,827	9,373	14.32	655
1929	40,284.28	31,162	34,553	5,731	14.72	389
1930	44,909.77	34,463	38,213	6,697	15.12	443
1931	58,484.35	44,511	49,355	9,129	15.53	588
1932	26,228.93	19,801	21,956	4,273	15.93	268
1933	18,623.74	13,942	15,459	3,165	16.34	194
1934	10,950.82	8,129	9,014	1,937	16.75	116
1935	21,336.91	15,704	17,413	3,924	17.16	229
1936	35,397.95	25,830	28,641	6,757	17.57	385
1937	54,709.83	39,576	43,883	10,827	17.98	602
1938	90,354.99	64,792	71,843	18,512	18.39	1,007
1939	79,825.88	56,726	62,899	16,927	18.81	900
1940	229,845.95	161,883	179,500	50,346	19.22	2,619
1941	142,586.99	99,504	110,333	32,254	19.64	1,642
1942	106,345.30	73,525	81,526	24,819	20.06	1,237
1943	33,847.43	23,178	25,700	8,147	20.49	398

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 376.00 MAINS - INSTALLATIONS 1970 AND PRIOR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0						
1944	87,981.20	59,679	66,174	21,807	20.91	1,043
1945	53,257.21	35,781	39,675	13,582	21.33	637
1946	138,538.40	92,160	102,189	36,349	21.76	1,670
1947	133,921.06	88,203	97,802	36,119	22.19	1,628
1948	80,358.53	52,394	58,096	22,263	22.62	984
1949	145,038.49	93,605	103,792	41,246	23.05	1,789
1950	272,615.81	174,098	193,044	79,572	23.49	3,387
1951	451,440.61	285,243	316,285	135,156	23.93	5,648
1952	194,249.35	121,451	134,668	59,581	24.36	2,446
1953	345,421.99	213,578	236,821	108,601	24.81	4,377
1954	356,011.00	217,715	241,408	114,603	25.25	4,539
1955	480,012.80	290,297	321,889	158,124	25.69	6,155
1956	744,224.93	444,935	493,356	250,869	26.14	9,597
1957	737,016.93	435,518	482,914	254,103	26.59	9,556
1958	1,161,603.87	678,377	752,202	409,402	27.04	15,141
1959	1,848,338.35	1,066,343	1,182,390	665,948	27.50	24,216
1960	1,107,929.40	631,354	700,062	407,867	27.96	14,588
1961	1,835,462.98	1,032,944	1,145,356	690,107	28.42	24,282
1962	1,599,076.51	888,591	985,293	613,784	28.88	21,253
1963	1,457,009.78	799,345	886,335	570,675	29.34	19,450
1964	1,989,057.87	1,076,836	1,194,024	795,034	29.81	26,670
1965	2,140,045.74	1,143,105	1,267,505	872,541	30.28	28,816
1966	2,157,239.51	1,136,693	1,260,396	896,844	30.75	29,166
1967	2,315,446.64	1,202,967	1,333,882	981,565	31.23	31,430
1968	2,171,588.60	1,112,179	1,233,214	938,375	31.71	29,592
1969	1,893,399.47	955,731	1,059,740	833,659	32.19	25,898
1970	2,217,102.27	1,102,410	1,222,381	994,721	32.68	30,438
	31,287,979.06	18,117,860	20,026,123	11,261,856		390,047

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 1.25

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
1901	142.65	143	143			
1905	11.06	11	11			
1910	346.56	347	347			
1911	119.13	119	119			
1912	29.61	30	30			
1913	146.43	146	146			
1914	4,013.69	4,014	4,014			
1915	1,007.42	1,007	1,007			
1918	5.41	5	5			
1919	658.70	659	659			
1920	40.03	40	40			
1921	273.87	272	274			
1922	789.07	779	789			
1923	1,340.80	1,315	1,341			
1924	2,692.43	2,622	2,692			
1925	2,712.64	2,623	2,713			
1926	361.78	347	362			
1927	932.03	888	932			
1928	5,707.61	5,401	5,708			
1929	3,015.21	2,832	3,015			
1930	2,426.67	2,264	2,427			
1931	1,025.00	949	1,025			
1932	563.74	518	564			
1933	186.27	170	186			
1934	2,003.44	1,815	2,003			
1935	2,582.03	2,322	2,582			
1936	1,249.96	1,116	1,250			
1937	5,203.56	4,609	5,204			
1938	7,602.80	6,684	7,603			
1939	801.23	699	801			
1940	2,613.73	2,262	2,604	10	6.72	1
1941	2,019.62	1,735	1,998	22	7.05	3
1942	3,745.43	3,192	3,675	70	7.39	9
1943	2,492.57	2,107	2,426	67	7.73	9
1944	362.41	304	350	12	8.07	1
1945	74.67	62	71	4	8.42	
1946	1,194.44	985	1,134	60	8.76	7
1947	3,022.15	2,472	2,846	176	9.11	19
1948	1,948.48	1,580	1,819	129	9.45	14
1949	3,648.31	2,933	3,377	271	9.80	28
1950	12,640.58	10,072	11,596	1,045	10.16	103
1951	16,017.39	12,651	14,566	1,451	10.51	138
1952	10,818.43	8,467	9,748	1,070	10.87	98
1953	28,614.47	22,188	25,546	3,068	11.23	273

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
1954	29,065.31	22,328	25,707	3,358	11.59	290
1955	16,052.93	12,216	14,065	1,988	11.95	166
1956	26,771.91	20,175	23,228	3,544	12.32	288
1957	36,134.08	26,963	31,044	5,090	12.69	401
1958	102,938.22	76,051	87,561	15,377	13.06	1,177
1959	44,470.19	32,517	37,438	7,032	13.44	523
1960	23,502.60	17,006	19,580	3,923	13.82	284
1961	22,222.81	15,912	18,320	3,903	14.20	275
1962	40,880.78	28,952	33,334	7,547	14.59	517
1963	37,097.50	25,983	29,915	7,182	14.98	479
1964	44,073.45	30,525	35,145	8,928	15.37	581
1965	34,337.55	23,507	27,065	7,273	15.77	461
1966	54,595.22	36,939	42,530	12,065	16.17	746
1967	40,024.78	26,753	30,802	9,223	16.58	556
1968	30,480.91	20,123	23,169	7,312	16.99	430
1969	31,301.72	20,402	23,490	7,812	17.41	449
1970	44,805.99	28,828	33,191	11,615	17.83	651
1971	47,390.69	30,093	34,647	12,744	18.25	698
1972	150,715.47	94,408	108,696	42,019	18.68	2,249
1973	51,233.34	31,652	36,442	14,791	19.11	774
1974	116,889.30	71,186	81,960	34,929	19.55	1,787
1975	171,655.87	102,994	118,582	53,074	20.00	2,654
1976	404,356.99	238,975	275,143	129,214	20.45	6,319
1977	137,472.03	79,981	92,086	45,386	20.91	2,171
1978	106,491.56	60,977	70,206	36,286	21.37	1,698
1979	127,520.29	71,819	82,689	44,831	21.84	2,053
1980	306,282.10	169,558	195,220	111,062	22.32	4,976
1981	902,837.63	491,144	565,477	337,361	22.80	14,797
1982	167,456.37	89,455	102,994	64,462	23.29	2,768
1983	171,660.66	89,985	103,604	68,057	23.79	2,861
1984	159,437.06	81,983	94,391	65,046	24.29	2,678
1985	615,287.42	310,105	357,038	258,249	24.80	10,413
1986	268,842.79	132,701	152,785	116,058	25.32	4,584
1987	332,449.64	160,573	184,875	147,575	25.85	5,709
1988	250,974.79	118,560	136,504	114,471	26.38	4,339
1989	342,842.45	158,256	182,207	160,635	26.92	5,967
1990	422,222.56	242,060	278,695	143,528	22.58	6,356
1991	682,034.62	382,144	439,980	242,055	23.02	10,515
1992	435,091.87	237,908	273,914	161,178	23.48	6,864
1993	246,172.12	131,874	151,833	94,339	23.69	3,982
1994	322,061.23	167,923	193,337	128,724	24.17	5,326
1995	172,271.51	87,721	100,997	71,275	24.42	2,919
1996	162,602.48	80,326	92,483	70,119	24.93	2,813
1997	191,104.77	91,864	105,767	85,338	25.21	3,385

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.10 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
1998	302,100.72	140,326	161,564	140,537	25.75	5,458
1999	274,725.27	123,654	142,369	132,356	26.06	5,079
2000	67,104.57	29,197	33,616	33,489	26.40	1,269
2001	1,349,037.86	565,921	651,571	697,467	26.75	26,074
2002	359,186.38	144,860	166,784	192,402	27.12	7,094
2003	134,299.49	51,907	59,763	74,536	27.51	2,709
2004	258,570.45	95,438	109,882	148,688	27.92	5,326
2005	347,916.14	122,153	140,640	207,276	28.34	7,314
2006	2,553,019.33	848,879	977,353	1,575,666	28.77	54,768
2007	719,675.88	225,474	259,598	460,078	29.22	15,745
2008	3,864,766.28	1,139,333	1,311,766	2,553,000	29.51	86,513
2009	2,271,567.66	623,091	717,393	1,554,175	29.99	51,823
2010	402,342.16	101,873	117,291	285,051	30.48	9,352
2011	667,938.60	155,229	178,722	489,217	30.83	15,868
2012	241,287.53	50,863	58,561	182,727	31.19	5,859
2013	1,431,145.74	269,771	310,600	1,120,546	31.58	35,483
2014	282,774.17	46,743	53,817	228,957	31.98	7,159
2015	583,689.31	82,475	94,957	488,732	32.40	15,084
2016	81,569.33	9,511	10,950	70,619	32.84	2,150
2017	516,853.14	47,034	54,153	462,700	33.30	13,895
2018	223,664.34	15,276	17,588	206,076	33.51	6,150
2019	1,760,070.17	72,691	83,693	1,676,377	33.88	49,480
2020	1,464,000.00	17,714	20,395	1,443,605	34.07	42,372
	28,418,621.59	9,566,574	11,010,910	17,407,712		602,656

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.12

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 378.20 MEASURING AND REGULATING STATION EQUIPMENT - ODORIZATION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
1954	2,434.18	2,434	2,434			
1955	3,047.08	3,047	3,047			
1956	289.47	289	289			
1958	20,421.70	20,422	20,422			
1959	23,550.93	23,551	23,551			
1960	4,930.54	4,931	4,931			
1963	715.65	716	716			
1965	1,983.85	1,984	1,984			
1966	260.78	261	261			
1968	1,164.03	1,164	1,164			
1975	977.90	936	978			
1976	12,581.47	11,936	12,581			
1983	234.13	208	234			
1984	10,903.12	9,569	10,903			
1985	29,260.45	25,388	29,260			
1997	20,647.93	14,935	18,132	2,516	8.93	282
2001	179,831.12	112,988	137,174	42,657	11.44	3,729
2003	52,166.39	30,110	36,556	15,610	12.70	1,229
2018	41,015.40	3,823	4,641	36,374	23.93	1,520
	406,416.12	268,692	309,258	97,158		6,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 1.66

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1922	1,597.44	1,484	1,597			
1923	1,569.86	1,452	1,570			
1924	1,433.06	1,319	1,433			
1925	1,560.98	1,431	1,561			
1926	2,944.33	2,687	2,944			
1927	2,480.59	2,254	2,481			
1928	2,970.73	2,686	2,971			
1929	2,671.22	2,404	2,671			
1930	3,506.91	3,141	3,507			
1931	2,305.13	2,054	2,305			
1932	2,234.89	1,981	2,235			
1933	1,742.22	1,537	1,742			
1934	1,396.21	1,225	1,396			
1935	1,676.13	1,462	1,676			
1936	2,886.59	2,503	2,887			
1937	3,043.76	2,625	3,044			
1938	1,594.53	1,367	1,595			
1939	4,452.21	3,793	4,452			
1940	6,285.44	5,322	6,285			
1941	12,894.55	10,850	12,895			
1942	9,485.77	7,932	9,486			
1943	4,317.00	3,586	4,317			
1944	7,166.32	5,914	7,166			
1945	3,841.76	3,149	3,842			
1946	15,224.52	12,390	15,225			
1947	24,043.05	19,431	23,911	132	10.55	13
1948	34,964.39	28,048	34,514	450	10.88	41
1949	36,263.61	28,872	35,528	736	11.21	66
1950	33,970.53	26,843	33,031	940	11.54	81
1951	39,749.37	31,164	38,349	1,400	11.88	118
1952	42,488.45	33,041	40,658	1,830	12.23	150
1953	58,868.84	45,393	55,858	3,011	12.59	239
1954	95,279.86	72,846	89,640	5,640	12.95	436
1955	119,119.59	90,250	111,057	8,063	13.33	605
1956	163,428.40	122,691	150,977	12,451	13.71	908
1957	200,653.31	149,250	183,659	16,994	14.09	1,206
1958	255,772.74	188,389	231,821	23,952	14.49	1,653
1959	367,463.93	267,914	329,680	37,784	14.90	2,536
1960	402,483.27	290,448	357,409	45,074	15.31	2,944
1961	579,285.18	413,610	508,965	70,320	15.73	4,470
1962	483,039.66	341,026	419,647	63,393	16.17	3,920
1963	823,683.56	574,931	707,478	116,206	16.61	6,996
1964	833,554.06	575,002	707,565	125,989	17.06	7,385
1965	1,015,931.30	692,306	851,913	164,018	17.52	9,362

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1966	1,030,835.43	693,474	853,350	177,485	18.00	9,860
1967	805,214.08	534,662	657,925	147,289	18.48	7,970
1968	1,184,121.75	775,706	954,540	229,582	18.97	12,102
1969	1,161,139.73	750,096	923,026	238,114	19.47	12,230
1970	1,450,760.74	923,743	1,136,706	314,055	19.98	15,718
1971	1,401,084.51	879,110	1,081,783	319,302	20.49	15,583
1972	1,223,052.38	755,626	929,831	293,221	21.02	13,950
1973	1,066,606.66	648,497	798,004	268,603	21.56	12,458
1974	994,682.82	594,820	731,952	262,731	22.11	11,883
1975	1,020,409.90	600,001	738,327	282,083	22.66	12,448
1976	1,763,564.78	1,018,706	1,253,562	510,003	23.23	21,954
1977	979,788.00	555,804	683,941	295,847	23.80	12,431
1978	3,872,405.35	2,155,884	2,652,909	1,219,496	24.38	50,020
1979	2,701,995.44	1,475,290	1,815,409	886,586	24.97	35,506
1980	4,647,731.61	2,486,955	3,060,307	1,587,425	25.57	62,082
1981	8,427,079.88	4,415,790	5,433,822	2,993,258	26.18	114,334
1982	6,685,441.26	3,427,826	4,218,089	2,467,352	26.80	92,065
1983	3,602,268.15	1,806,357	2,222,801	1,379,467	27.42	50,309
1984	8,734,675.74	4,279,991	5,266,716	3,467,960	28.05	123,635
1985	8,781,025.64	4,200,491	5,168,887	3,612,139	28.69	125,902
1986	1,945,016.07	907,447	1,116,653	828,363	29.34	28,233
1987	13,552,563.09	6,160,318	7,580,540	5,972,023	30.00	199,067
1988	6,406,888.27	2,835,368	3,489,044	2,917,844	30.66	95,168
1989	1,634,263.20	703,322	865,468	768,795	31.33	24,539
1990	9,058,014.11	4,780,820	5,883,008	3,175,006	27.14	116,986
1991	5,133,559.04	2,650,457	3,261,503	1,872,056	27.48	68,124
1992	10,971,415.46	5,532,885	6,808,456	4,162,959	27.85	149,478
1993	5,479,784.76	2,681,259	3,299,406	2,180,379	28.53	76,424
1994	6,974,194.10	3,323,901	4,090,205	2,883,989	28.92	99,723
1995	4,821,034.58	2,235,032	2,750,304	2,070,731	29.31	70,649
1996	3,723,720.11	1,667,109	2,051,450	1,672,270	30.02	55,705
1997	10,968,832.46	4,760,473	5,857,970	5,110,862	30.43	167,955
1998	2,890,995.61	1,213,929	1,493,793	1,397,203	30.86	45,276
1999	7,444,141.87	3,017,111	3,712,687	3,731,455	31.30	119,216
2000	800,305.30	312,439	384,470	415,835	31.75	13,097
2001	10,028,132.86	3,761,553	4,628,755	5,399,378	32.21	167,630
2002	6,909,320.51	2,482,519	3,054,848	3,854,473	32.69	117,910
2003	7,017,560.37	2,408,427	2,963,674	4,053,886	33.17	122,215
2004	9,369,433.93	3,075,985	3,785,134	5,584,300	33.42	167,095
2005	9,054,163.33	2,818,561	3,468,362	5,585,801	33.93	164,627
2006	8,394,108.01	2,478,780	3,050,247	5,343,861	34.21	156,208
2007	5,559,601.91	1,541,678	1,897,102	3,662,500	34.75	105,396
2008	5,853,066.20	1,522,968	1,874,079	3,978,987	35.06	113,491
2009	6,528,861.82	1,591,084	1,957,898	4,570,964	35.18	129,931

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 380.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
2011	7,603,588.26	1,575,463	1,938,676	5,664,912	35.71	158,637
2012	4,474,247.17	842,501	1,036,734	3,437,513	35.92	95,699
2013	3,883,623.79	655,167	806,212	3,077,412	36.14	85,153
2014	7,733,371.24	1,150,726	1,416,018	6,317,353	36.22	174,416
2015	10,477,840.95	1,346,403	1,656,808	8,821,033	36.16	243,944
2016	10,063,374.26	1,081,813	1,331,218	8,732,156	35.99	242,627
2017	11,242,599.80	963,491	1,185,618	10,056,982	35.58	282,658
2018	11,626,534.57	762,701	938,537	10,687,998	35.00	305,371
2019	20,183,000.00	839,613	1,033,180	19,149,820	33.63	569,427
2020	20,735,000.00	284,070	349,560	20,385,440	29.98	679,968
	335,787,366.11	111,022,205	136,612,447	199,174,919		6,267,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 1.87

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1						
1968	69,310.82	60,300	68,311	1,000	4.42	226
1969	96,558.38	83,125	94,168	2,390	4.73	505
1970	104,211.21	88,763	100,555	3,656	5.04	725
1971	67,048.11	56,478	63,981	3,067	5.36	572
1972	183,264.08	152,648	172,927	10,337	5.68	1,820
1973	107,202.58	88,285	100,013	7,190	6.00	1,198
1974	90,571.60	73,709	83,501	7,071	6.33	1,117
1975	141,370.90	113,637	128,733	12,638	6.67	1,895
1976	56,155.10	44,577	50,499	5,656	7.01	807
1977	77,333.96	60,593	68,643	8,691	7.36	1,181
1978	125,774.69	97,254	110,174	15,601	7.71	2,023
1979	158,522.51	120,897	136,958	21,565	8.07	2,672
1980	156,242.93	117,457	133,061	23,182	8.44	2,747
1981	16,037.41	11,882	13,460	2,577	8.81	293
1982	181,283.20	132,284	149,858	31,425	9.19	3,419
1983	15,671.65	11,261	12,757	2,915	9.57	305
1984	51,138.20	36,142	40,943	10,195	9.97	1,023
1985	362,902.17	252,217	285,723	77,179	10.37	7,443
1986	180,319.86	123,148	139,508	40,812	10.78	3,786
1987	352,995.37	236,715	268,162	84,833	11.20	7,574
1988	271,118.15	178,461	202,169	68,949	11.62	5,934
1989	362,858.98	234,149	265,255	97,604	12.06	8,093
1990	279,161.59	204,933	232,158	47,004	10.99	4,277
1991	574,807.92	414,781	469,883	104,925	11.32	9,269
1992	162,916.98	115,394	130,724	32,193	11.67	2,759
1993	402,057.06	279,148	316,232	85,825	12.04	7,128
1994	803,007.11	545,563	618,039	184,968	12.43	14,881
1995	242,843.30	161,175	182,587	60,256	12.84	4,693
1996	399,980.92	259,868	294,391	105,590	13.12	8,048
1997	424,653.22	268,508	304,178	120,475	13.57	8,878
1998	637,215.88	392,780	444,960	192,256	13.90	13,831
1999	21,883.72	13,071	14,807	7,077	14.38	492
2000	332,254.75	192,542	218,121	114,134	14.75	7,738
2001	1,256,564.34	704,556	798,154	458,410	15.15	30,258
2002	1,020,309.55	551,783	625,086	395,224	15.57	25,384
2003	562,799.12	292,656	331,534	231,265	16.00	14,454
2004	379,490.75	189,062	214,178	165,313	16.45	10,049
2005	379,673.25	180,459	204,432	175,241	16.93	10,351
2006	88,456.59	40,062	45,384	43,073	17.31	2,488
2007	987,603.49	422,694	478,848	508,755	17.82	28,550
2008	352,239.03	141,635	160,451	191,788	18.34	10,457
2010	1,531,622.11	531,779	602,424	929,198	19.43	47,823
2011	1,366,084.66	436,054	493,983	872,102	19.91	43,802
2012	320,116.19	92,578	104,877	215,239	20.48	10,510

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 381.00 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1						
2013	1,994,701.17	514,832	583,226	1,411,475	21.08	66,958
2014	1,132,285.19	255,330	289,250	843,035	21.76	38,742
2015	1,285,987.84	247,553	280,440	1,005,548	22.37	44,951
2016	696,354.09	110,163	124,798	571,556	23.06	24,786
2017	1,367,489.56	167,791	190,081	1,177,409	23.84	49,388
2018	748,307.00	68,246	77,312	670,995	24.50	27,388
2019	3,534,558.25	192,280	217,824	3,316,734	25.35	130,838
2020	15,201,000.00	237,136	268,639	14,932,361	26.25	568,852
	41,714,316.49	10,598,394	12,006,360	29,707,956		1,323,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 3.17

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1922	35,937.83	33,396	35,938			
1923	55,919.85	51,721	55,920			
1924	50,391.31	46,397	50,391			
1925	54,534.87	49,994	54,535			
1926	48,950.62	44,670	48,951			
1927	56,647.97	51,468	56,648			
1928	49,800.99	45,029	49,801			
1929	50,323.38	45,291	50,323			
1930	44,623.86	39,967	44,624			
1931	31,255.76	27,857	31,256			
1932	33,506.39	29,705	33,506			
1933	34,403.43	30,344	34,403			
1934	35,660.34	31,277	35,660			
1935	22,681.44	19,786	22,681			
1936	39,279.72	34,066	39,280			
1937	44,063.34	37,998	44,063			
1938	60,194.04	51,603	60,194			
1939	10,252.02	8,735	10,252			
1940	17,954.82	15,203	17,955			
1941	24,745.46	20,822	24,745			
1942	22,661.28	18,949	22,661			
1943	11,941.39	9,920	11,941			
1944	8,257.64	6,815	8,258			
1945	6,456.43	5,292	6,456			
1946	24,674.47	20,081	24,674			
1947	46,762.46	37,792	46,762			
1948	48,800.36	39,147	48,800			
1949	98,625.55	78,524	98,626			
1950	90,180.27	71,259	90,180			
1951	93,164.10	73,041	93,164			
1952	61,544.27	47,859	61,544			
1953	91,635.91	70,660	91,636			
1954	114,204.43	87,315	113,348	856	12.95	66
1955	147,796.15	111,976	145,361	2,435	13.33	183
1956	163,652.93	122,859	159,489	4,164	13.71	304
1957	166,939.01	124,173	161,195	5,744	14.09	408
1958	170,919.73	125,891	163,425	7,495	14.49	517
1959	164,554.22	119,975	155,745	8,809	14.90	591
1960	153,577.22	110,827	143,870	9,707	15.31	634
1961	158,430.00	113,119	146,845	11,585	15.73	736
1962	160,307.95	113,177	146,920	13,388	16.17	828
1963	140,058.56	97,761	126,908	13,151	16.61	792
1964	162,277.03	111,942	145,317	16,960	17.06	994
1965	139,456.81	95,033	123,367	16,090	17.52	918

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1966	116,567.76	78,419	101,799	14,769	18.00	820
1967	139,730.53	92,781	120,443	19,288	18.48	1,044
1968	152,661.30	100,007	129,824	22,837	18.97	1,204
1969	150,633.46	97,309	126,321	24,312	19.47	1,249
1970	152,474.99	97,085	126,031	26,444	19.98	1,324
1971	211,383.41	132,633	172,177	39,206	20.49	1,913
1972	253,975.75	156,911	203,693	50,283	21.02	2,392
1973	277,559.28	168,756	219,070	58,489	21.56	2,713
1974	184,560.16	110,367	143,272	41,288	22.11	1,867
1975	268,672.44	157,979	205,080	63,592	22.66	2,806
1976	151,191.94	87,335	113,374	37,818	23.23	1,628
1977	311,535.57	176,725	229,415	82,121	23.80	3,450
1978	261,881.80	145,797	189,266	72,616	24.38	2,979
1979	166,266.29	90,781	117,847	48,419	24.97	1,939
1980	237,600.97	127,138	165,044	72,557	25.57	2,838
1981	402,319.72	210,816	273,670	128,650	26.18	4,914
1982	387,849.36	198,862	258,152	129,697	26.80	4,839
1983	234,612.03	117,646	152,722	81,890	27.42	2,987
1984	480,182.21	235,289	305,439	174,743	28.05	6,230
1985	421,160.38	201,466	261,532	159,628	28.69	5,564
1986	265,402.40	123,823	160,740	104,662	29.34	3,567
1987	317,901.69	144,502	187,585	130,317	30.00	4,344
1988	290,763.53	128,677	167,042	123,722	30.66	4,035
1989	136,628.76	58,800	76,331	60,298	31.33	1,925
1990	215,248.27	113,608	147,480	67,768	27.14	2,497
1991	609,962.27	314,924	408,817	201,145	27.48	7,320
1992	730,536.49	368,410	478,250	252,286	27.85	9,059
1993	376,769.59	184,353	239,317	137,453	28.53	4,818
1994	381,605.23	181,873	236,098	145,507	28.92	5,031
1995	234,142.38	108,548	140,911	93,231	29.31	3,181
1996	219,988.56	98,489	127,853	92,136	30.02	3,069
1997	268,035.11	116,327	151,009	117,026	30.43	3,846
1998	126,401.83	53,076	68,900	57,502	30.86	1,863
1999	99,292.57	40,243	52,241	47,052	31.30	1,503
2000	65,881.04	25,720	33,388	32,493	31.75	1,023
2001	423,397.38	158,816	206,166	217,231	32.21	6,744
2002	376,621.40	135,320	175,665	200,956	32.69	6,147
2003	241,003.76	82,712	107,372	133,632	33.17	4,029
2004	784,016.88	257,393	334,134	449,883	33.42	13,461
2005	507,697.08	158,046	205,167	302,530	33.93	8,916
2006	382,108.13	112,837	146,479	235,629	34.21	6,888
2007	478,271.07	132,625	172,167	306,104	34.75	8,809
2008	520,849.26	135,525	175,931	344,918	35.06	9,838
2009	854,359.64	208,207	270,283	584,077	35.18	16,603

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 382.00 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
2010	446,665.78	100,634	130,638	316,028	35.54	8,892
2011	430,916.79	89,286	115,906	315,011	35.71	8,821
2012	463,043.01	87,191	113,187	349,856	35.92	9,740
2013	56,426.56	9,519	12,357	44,070	36.14	1,219
2014	402,936.12	59,957	77,833	325,103	36.22	8,976
2015	532,538.33	68,431	88,834	443,704	36.16	12,271
2016	932,740.93	100,270	130,165	802,576	35.99	22,300
2017	1,435,730.18	123,042	159,726	1,276,004	35.58	35,863
2018	795,029.84	52,154	67,704	727,326	35.00	20,781
2019	1,926,852.46	80,157	104,056	1,822,796	33.63	54,201
2020	3,150,000.00	43,155	56,021	3,093,979	29.98	103,201
	27,690,589.28	9,569,468	12,277,542	15,413,047		486,452
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 1.76

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
1941	1,321.95	1,322	1,322			
1945	363.24	363	363			
1947	406.62	404	407			
1954	60.10	57	60			
1955	490.53	461	491			
1956	40.06	37	40			
1958	77.45	71	77			
1960	668.26	604	668			
1961	1,340.49	1,202	1,340			
1962	4,240.07	3,772	4,240			
1963	4,072.39	3,592	4,072			
1964	1,095.79	959	1,096			
1965	27,389.38	23,753	27,389			
1966	1,027.44	883	1,027			
1967	330.94	282	331			
1969	293.28	245	293			
1970	1,366.27	1,131	1,366			
1971	17,019.98	13,939	17,020			
1972	310.37	251	310			
1973	286.56	229	287			
1974	473.24	375	473			
1977	818.42	623	804	14	9.56	1
1979	938.19	693	894	44	10.44	4
1980	891.96	649	837	55	10.91	5
1982	10,627.53	7,471	9,640	988	11.88	83
1983	21,984.24	15,175	19,580	2,404	12.39	194
1984	32,655.36	22,116	28,536	4,119	12.91	319
1985	54,627.90	36,259	46,785	7,843	13.45	583
1986	19,215.74	12,490	16,116	3,100	14.00	221
1987	14,737.89	9,370	12,090	2,648	14.57	182
1988	29,669.41	18,432	23,783	5,886	15.15	389
1989	9,139.25	5,543	7,152	1,987	15.74	126
1990	10,907.85	7,378	9,520	1,388	14.51	96
1991	4,518.77	2,995	3,864	655	14.92	44
1992	2,285.82	1,477	1,906	380	15.53	24
1993	2,277.72	1,438	1,855	423	15.96	27
1994	19,620.23	12,039	15,534	4,086	16.58	246
1995	3,955.26	2,365	3,052	903	17.04	53
1997	2,353.69	1,323	1,707	647	18.16	36
1998	46,828.28	25,517	32,925	13,903	18.65	745
1999	2,673.81	1,409	1,818	856	19.15	45
2015	18,095.89	2,924	3,773	14,323	27.67	518
2016	8,626.32	1,155	1,490	7,136	28.03	255

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
2017	198,176.70	20,947	27,028	171,149	28.21	6,067
2018	108,078.17	8,635	11,142	96,936	28.31	3,424
2019	97,644.00	4,824	6,225	91,419	28.04	3,260
	784,022.81	277,179	350,728	433,295		16,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 2.16

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R4						
2005	14,566,812.47	12,954,266	13,858,686	708,126	1.91	370,747
	14,566,812.47	12,954,266	13,858,686	708,126		370,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 2.55

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 387.00 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
1997	6,626.31	4,252	4,779	1,847	13.03	142
2014	41,821.53	9,828	11,047	30,775	20.62	1,492
2015	125,194.66	25,502	28,665	96,530	20.85	4,630
2016	13,897.60	2,379	2,674	11,224	20.98	535
2017	20,585.38	2,814	3,163	17,422	21.06	827
2018	40,380.06	4,248	4,775	35,605	20.91	1,703
2019	1,552.00	104	117	1,435	20.33	71
	250,057.54	49,127	55,220	194,838		9,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 3.76

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 389.20 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1901	1,012.85	1,013	1,013			
1903	26.78	27	27			
1905	144.56	145	145			
1912	107.28	106	107			
1913	418.90	411	419			
1914	97.34	95	97			
1915	59.34	57	59			
1916	134.40	129	134			
1917	36.03	34	36			
1920	537.78	505	538			
1924	108.90	100	109			
1929	741.31	659	741			
1930	22.78	20	23			
1937	103.36	87	103			
1941	46.82	38	47			
1945	234.31	185	234			
1949	15.90	12	16			
1950	62.45	47	62			
1951	36.13	27	36			
1956	242.07	172	238	4	15.92	
1958	228.06	158	219	9	16.80	1
1959	119.57	82	113	7	17.24	
1960	353.59	240	332	22	17.69	1
1963	51.90	34	47	5	19.08	
1965	515.64	328	454	62	20.04	3
1966	2,820.19	1,768	2,445	375	20.52	18
1967	76.52	47	65	12	21.02	1
1968	563.97	343	474	90	21.52	4
1969	267.27	160	221	46	22.02	2
1977	149.17	78	108	41	26.30	2
1978	842.86	431	596	247	26.86	9
1980	349.81	172	238	112	28.00	4
1981	425.63	204	282	144	28.59	5
1983	218.09	100	138	80	29.77	3
1987	565.85	235	325	241	32.20	7
2017	8,100.00	748	1,035	7,065	32.77	216
	19,837.41	8,997	11,276	8,561		276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 1.39

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1946	2,299.10	1,964	1,683	616	7.28	85
1950	249.17	207	177	72	8.46	9
1957	1,000.93	787	675	326	10.70	30
1967	380.33	270	231	149	14.57	10
1968	565.93	396	339	227	15.01	15
1969	197.67	137	117	81	15.46	5
1971	1,855.96	1,248	1,070	786	16.39	48
1974	251.57	162	139	113	17.87	6
1975	1,418.82	897	769	650	18.38	35
1976	415.22	258	221	194	18.90	10
1977	168.48	103	88	80	19.44	4
1978	679.52	408	350	330	19.98	17
1980	11,010.97	6,364	5,455	5,556	21.10	263
1982	60,965.52	33,824	28,991	31,975	22.26	1,436
1983	35,318.44	19,178	16,438	18,880	22.85	826
1984	15,238.29	8,092	6,936	8,302	23.45	354
1985	12,318.96	6,391	5,478	6,841	24.06	284
1987	589.10	291	249	340	25.31	13
1992	21,438.45	11,540	9,891	11,547	24.30	475
1993	1,468.69	771	661	808	24.75	33
1996	129,175.12	62,237	53,344	75,831	26.17	2,898
1997	59,694.02	27,859	23,878	35,816	26.66	1,343
1998	2,205.58	995	853	1,353	27.17	50
2000	1,125.78	474	406	720	27.98	26
2001	5,734.57	2,317	1,986	3,749	28.51	131
2002	110,180.75	42,618	36,529	73,652	29.06	2,534
2003	106,297.83	39,426	33,793	72,505	29.40	2,466
2005	55,498.88	18,637	15,974	39,525	30.33	1,303
2009	134,316.34	35,312	30,267	104,049	31.77	3,275
2010	2,354,958.74	574,374	492,307	1,862,652	32.04	58,135
2011	241,910.05	54,188	46,445	195,465	32.33	6,046
2014	209,170.90	33,781	28,954	180,217	32.88	5,481
2015	50,501.98	7,055	6,047	44,455	32.84	1,354
2016	254,623.43	29,689	25,448	229,175	32.84	6,979
2018	79,856.95	5,694	4,880	74,977	32.02	2,342
2019	137,529.41	6,216	5,328	132,201	30.80	4,292
	4,100,611.45	1,034,160	886,397	3,214,214		102,613

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.50

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
2005	3,189,324.00	2,396,139	2,449,475	739,849	5.08	145,640
2007	3,125.54	2,263	2,313	813	5.08	160
2010	253,130.34	169,749	173,528	79,602	5.08	15,670
2012	58,955.00	36,652	37,468	21,487	5.07	4,238
2015	1,798,979.46	923,956	944,522	854,457	5.05	169,199
2016	118,908.33	54,924	56,147	62,761	5.05	12,428
2018	10,303.50	3,384	3,459	6,844	5.03	1,361
2019	15,000.00	3,388	3,464	11,536	5.00	2,307
2020	15,000.00	1,178	1,204	13,796	4.89	2,821
	5,462,726.17	3,591,633	3,671,580	1,791,146		353,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 6.48

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2002	44,984.79	41,236	44,985			
2006	5,945.22	4,261	4,855	1,090	5.67	192
2007	15,372.00	10,248	11,678	3,694	6.67	554
2008	723.62	446	508	216	7.67	28
2009	42,018.52	23,811	27,133	14,886	8.67	1,717
2010	17,167.62	8,870	10,108	7,060	9.67	730
2013	22,136.30	8,117	9,249	12,887	12.67	1,017
2014	38,573.67	12,215	13,919	24,655	13.67	1,804
2015	1,434,510.51	382,541	435,913	998,598	14.67	68,071
2016	2,079.05	450	513	1,566	15.67	100
	1,623,511.30	492,195	558,861	1,064,650		74,213

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 4.57

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2016	6,817.96	5,909	5,632	1,186	0.67	1,186
2019	644,200.00	187,894	179,099	465,101	3.54	131,384
2020	636,000.00	52,998	50,517	585,483	4.58	127,835
	1,287,017.96	246,801	235,248	1,051,770		260,405

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 20.23

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2006	1,989.70	1,901	690	1,300	0.67	1,300
2007	121,182.15	107,718	39,080	82,102	1.67	49,163
2010	6,633.39	4,570	1,658	4,975	4.67	1,065
2017	24,206.00	5,379	1,951	22,255	11.67	1,907
	154,011.24	119,568	43,379	110,632		53,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 34.70

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - NON LUXURY AUTOMOBILES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S1.5						
2009	29,180.93	25,565	22,294	6,887	1.60	4,304
2011	27,045.14	21,909	19,106	7,939	2.19	3,625
	56,226.07	47,474	41,400	14,826		7,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 14.10

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S1.5						
2002	16,985.95	16,986	16,986			
2003	25,480.12	25,480	25,480			
2005	12,626.93	12,179	12,627			
2006	552,933.77	523,075	552,934			
2007	623,234.75	576,679	623,235			
2008	1,561,792.16	1,409,986	1,553,363	8,429	1.33	6,338
2009	33,272.46	29,150	32,114	1,158	1.60	724
2010	122,534.70	103,579	114,112	8,423	1.89	4,457
2011	1,232,729.67	998,634	1,100,182	132,548	2.19	60,524
2012	852,129.92	654,010	720,514	131,616	2.52	52,229
2013	452,332.68	324,413	357,402	94,931	2.89	32,848
2014	854,804.63	562,461	619,656	235,149	3.29	71,474
2015	947,553.58	555,930	612,461	335,093	3.76	89,120
2016	185,190.92	93,244	102,726	82,465	4.27	19,313
2017	429,897.33	174,839	192,618	237,279	4.86	48,823
2018	1,129,360.45	351,457	387,195	742,165	5.44	136,427
2019	4,137,480.53	789,431	869,706	3,267,775	6.19	527,912
2020	2,862,000.00	159,413	175,623	2,686,377	7.07	379,968
	16,032,340.55	7,360,946	8,068,934	7,963,407		1,430,157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 8.92

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L1						
1963	1,346.77	1,210	1,310	37	2.23	17
1998	1,115.63	805	872	244	8.63	28
1999	2,595.60	1,838	1,990	606	8.79	69
2000	7,441.18	5,160	5,587	1,854	8.99	206
2006	27,559.50	16,155	17,492	10,068	10.12	995
2007	10,638.08	6,014	6,512	4,126	10.25	403
2008	24,206.87	13,106	14,191	10,016	10.45	958
2009	4,141.01	2,140	2,317	1,824	10.60	172
2011	63,893.15	29,340	31,768	32,125	10.99	2,923
2013	2,904.76	1,131	1,225	1,680	11.50	146
2017	16,786.99	3,453	3,739	13,048	12.87	1,014
2018	34,607.14	5,426	5,875	28,732	13.22	2,173
	197,236.68	85,778	92,878	104,359		9,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.62

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1996	181,272.53	176,438	175,795	5,478	0.67	5,478
1997	98,590.96	92,018	91,683	6,908	1.67	4,137
1998	104,047.72	92,949	92,610	11,438	2.67	4,284
1999	73,010.12	62,302	62,075	10,935	3.67	2,980
2000	185,710.41	151,044	150,493	35,217	4.67	7,541
2001	194,842.63	150,678	150,129	44,714	5.67	7,886
2002	323,260.38	237,057	236,193	87,067	6.67	13,054
2003	175,262.08	121,514	121,071	54,191	7.67	7,065
2004	309,622.65	202,286	201,549	108,074	8.67	12,465
2005	76,325.20	46,813	46,642	29,683	9.67	3,070
2006	174,396.00	99,986	99,622	74,774	10.67	7,008
2007	504,940.42	269,300	268,319	236,621	11.67	20,276
2008	448,172.84	221,097	220,291	227,882	12.67	17,986
2009	471,106.83	213,567	212,789	258,318	13.67	18,897
2010	320,874.56	132,627	132,143	188,732	14.67	12,865
2011	211,403.92	78,923	78,635	132,769	15.67	8,473
2012	250,479.58	83,492	83,188	167,292	16.67	10,036
2013	446,160.84	130,872	130,395	315,766	17.67	17,870
2014	20,034.77	5,075	5,057	14,978	18.67	802
2017	112,894.44	15,052	14,997	97,897	21.67	4,518
2018	265,359.19	26,093	25,998	239,361	22.54	10,619
2019	394,400.00	23,005	22,921	371,479	23.54	15,781
2020	195,000.00	3,251	3,239	191,761	24.58	7,802
	5,537,168.07	2,635,439	2,625,834	2,911,334		220,893

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 3.99

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
1987	19,619.97	19,620	19,620			
1994	38,461.69	38,081	38,462			
1996	27,630.23	26,826	27,630			
1999	42,351.48	39,844	42,351			
2000	78,985.56	73,393	78,986			
2001	81,129.22	74,347	81,129			
2003	41,522.84	36,852	41,268	255	2.20	116
2005	165,243.54	140,870	157,752	7,492	2.65	2,827
2006	146,860.75	122,717	137,424	9,437	2.82	3,346
2007	167,256.09	136,933	153,344	13,912	2.95	4,716
2010	18,335.17	13,887	15,551	2,784	3.31	841
2012	37,236.40	25,351	28,389	8,847	3.91	2,263
2013	207,612.89	129,571	145,099	62,514	4.42	14,143
2014	211,896.18	117,963	132,100	79,796	5.04	15,833
2017	241,676.12	75,089	84,088	157,588	7.40	21,296
2018	260,830.04	60,200	67,415	193,415	8.19	23,616
2019	14,417.00	1,982	2,220	12,197	9.15	1,333
	1,801,065.17	1,133,526	1,252,828	548,237		90,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 5.02

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 397.01 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2006	167,181.74	159,752	167,182			
2007	92,571.35	82,286	89,720	2,851	1.67	1,707
2008	183,961.92	151,257	164,923	19,039	2.67	7,131
2010	105,031.16	72,355	78,892	26,139	4.67	5,597
2011	54,630.13	33,992	37,063	17,567	5.67	3,098
2014	93,646.47	39,539	43,111	50,535	8.67	5,829
2015	55,566.85	19,757	21,542	34,025	9.67	3,519
2016	159,063.40	45,952	50,104	108,959	10.67	10,212
2017	56,540.89	12,565	13,700	42,841	11.67	3,671
2018	12,226.84	2,004	2,185	10,042	12.54	801
2019	978,000.00	95,081	103,671	874,329	13.54	64,574
2020	1,234,000.00	34,281	37,378	1,196,622	14.58	82,073
	3,192,420.75	748,821	809,471	2,382,950		188,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 5.90

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 397.04 COMMUNICATION EQUIPMENT - MICROWAVE TOWERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 18-SQUARE						
2017	16,889,405.25	3,127,749	3,798,569	13,090,836	14.67	892,354
	16,889,405.25	3,127,749	3,798,569	13,090,836		892,354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.7 5.28

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2019	200,000.00	19,444	20,992	179,008	13.54	13,221
	200,000.00	19,444	20,992	179,008		13,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 6.61

**PART III. EXPERIENCED AND
ESTIMATED NET SALVAGE**

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
332.00	9,871.85	12,017.00		12,017.00-
367.00	154.89			
376.00	1,107,215.01	1,567,334.00	1,100.00	1,566,234.00-
378.00	5,572.99	4,840.00		4,840.00-
380.00	18,839.74	1,119,516.00		1,119,516.00-
382.00	33,558.45	41,472.00		41,472.00-
391.01	11,361.98		10,560.00	10,560.00
392.02	439,924.23		73,011.00	73,011.00
396.00	80,269.06		18,030.00	18,030.00
	1,706,768.20	2,745,179.00	102,701.00	2,642,478.00-
2016 TRANSACTION YEAR				
332.00	5,425.86	14,815.29		14,815.29-
333.00	18,573.55			
367.00	2,386.55			
376.00	1,098,510.33	1,461,663.17	10,208.14	1,451,455.03-
378.00	11,236.96			
380.00	2,719.35	1,385,880.69		1,385,880.69-
381.00	1,071,041.41			
382.00	17,552.11	56,170.50		56,170.50-
392.02	360,613.94		48,814.45	48,814.45
392.03	3,900.00		1,755.00	1,755.00
396.00	126,284.34		30,120.00	30,120.00
	2,718,244.40	2,918,529.65	90,897.59	2,827,632.06-
2017 TRANSACTION YEAR				
332.00	22,069.97	2,218.00		2,218.00-
333.00	338,287.90		1,740.70	1,740.70
376.00	1,359,177.58	3,007,737.00	1,296.00	3,006,441.00-
378.00	15,935.87	14,360.00		14,360.00-
380.00	27,248.22	1,565,083.00		1,565,083.00-
381.00	1,277,067.57			
382.00	36,411.97	65,663.00		65,663.00-
391.01	3,630.58			
392.01	35,412.84		2,437.00	2,437.00
392.02	1,006,960.72		84,150.00	84,150.00
392.03	8,615.13		450.00	450.00
394.00	100,844.16			
396.00	64,899.77			
	4,296,262.28	4,655,061.00	90,073.70	4,564,987.30-

PEOPLES NATURAL GAS COMPANY LLC - EQUITABLE DIVISION

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
332.00	2,781.25	72,296.71	11.67	72,285.04-
333.00	42,286.00		474.18	474.18
367.00	20,526.50	47.30		47.30-
376.00	773,430.00	2,369,958.65	1,194.82	2,368,763.83-
378.00	43,975.75	560.36		560.36-
380.00	8,691.25	1,396,102.23	37.41	1,396,064.82-
381.00	159,633.50	1,052.84		1,052.84-
382.00	47,078.75	75,082.81	4,698.81	70,384.00-
391.01	14,923.00			
392.02	1,398,913.00		221,259.52	221,259.52
392.03	19,300.00		36,980.00	36,980.00
394.00	100,612.42		311.90	311.90
396.00	199,271.25		33,372.43	33,372.43
	2,831,422.67	3,915,100.90	298,340.74	3,616,760.16-
2019 TRANSACTION YEAR				
332.00	10,832.60	18,892.17	45.79	18,846.38-
333.00	165,891.23		918.09	918.09
367.00	12,238.04	25.09		25.09-
376.00	1,238,311.38	2,632,397.75	4,769.77	2,627,627.98-
378.00	26,114.94	5,808.27		5,808.27-
380.00	15,665.83	1,664,043.16	10.19	1,664,032.97-
381.00	626,254.50	262.93		262.93-
382.00	36,393.40	79,943.85	1,270.46	78,673.39-
392.02	1,118,273.08		152,404.70	152,404.70
394.00	106,336.07		164.63	164.63
396.00	115,151.13		20,264.17	20,264.17
	3,471,462.20	4,401,373.22	179,847.80	4,221,525.42-
TOTAL	15,024,159.75	18,635,243.77	761,860.83	17,873,382.94-