

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

Peoples Natural Gas Company LLC

Docket No. R-2023-3044549

Volume 2

Exhibit 5

INSERT TAB EXHIBIT 5A

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS AND PEOPLES GAS
DIVISIONS COMBINED

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF AUGUST 31, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF AUGUST 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

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December 13, 2023

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 August 31, 2023. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of August 31, 2024".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

075181.000

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PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of August 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2018-2022 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on beginning on III-2 through III-6.

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF AUGUST 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	DEPRECIABLE GAS PLANT							
	INTANGIBLE PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	7,357,363.33	1,774,396	5,582,967	180,895	2.46	30.8
	OTHER	5-SQ	44,133,758.99	19,537,543	24,596,216	7,691,363	17.43	3.2
	MAJOR	15-SQ	38,208,437.90	15,520,813	22,687,625	2,434,783	6.37	9.3
	SAP	10-SQ	29,186,804.00	26,233,480	2,953,324	314,717	1.08	9.4
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		118,886,364.22	63,066,232	55,820,132	10,621,858	8.93	
	PRODUCTION PLANT							
325.01	PRODUCING LANDS	75-R4	139,440.21	78,935	60,505	1,085	0.78	55.8
325.02	PRODUCING LEASEHOLDS	45-L0	14,480.68	10,016	4,465	187	1.29	23.9
325.03	GAS RIGHTS	65-R2.5	20,984.28	13,052	7,932	225	1.07	35.3
325.04	RIGHTS OF WAY	75-R2.5	1,628,852.90	984,638	644,215	14,938	0.92	43.1
327.00	FIELD COMPRESSOR STATION EQUIPMENT	50-S0.5	11,674,553.60	4,829,210	7,045,344	245,097	2.10	28.7
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	51,358.18	50,628	730	97	0.19	7.5
329.00	OTHER STRUCTURES	60-R2.5	1,926,213.73	968,363	957,851	24,347	1.26	39.3
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	25-L1	9,221.39	8,307	914	157	1.70	5.8
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	26-L1	2,984.12	2,419	565	300	10.05	1.9
332.00	FIELD LINES	65-R1.5	78,309,827.93	30,690,727	47,619,101	1,253,270	1.60	38.0
333.00	FIELD COMPRESSOR STATION EQUIPMENT	35-S0.5	43,495,391.65	16,232,151	27,263,241	1,440,222	3.31	18.9
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	4,688,451.79	2,532,096	2,136,356	229,217	4.91	9.3
337.00	OTHER EQUIPMENT	23-L1	66,192.40	36,721	29,471	2,926	4.42	10.1
	TOTAL PRODUCTION PLANT		142,007,952.86	56,237,263	85,770,690	3,212,068	2.26	
	UNDERGROUND STORAGE PLANT							
350.11	LAND - GAS	55-L4	16,823.84	10,525	6,299	471	2.80	13.4
350.21	RIGHTS OF WAY	70-R3	62,470.21	37,395	25,075	567	0.91	44.2
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	2,384,557.17	1,354,358	1,030,199	28,117	1.18	36.6
352.01	WELLS - CONSTRUCTION	60-R1.5	1,416,406.89	1,367,858	48,549	1,285	0.09	37.8
352.02	WELLS - EQUIPMENT	55-R1	758,363.61	162,981	595,383	23,796	3.14	25.0
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-
352.12	STORAGE RIGHTS	65-R5	413,405.93	223,427	189,979	5,062	1.22	37.5
352.21	RESERVOIRS	40-SQ	433,138.50	174,638	258,500	9,640	2.23	26.8
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINES	50-R2	3,650,189.37	2,086,667	1,563,522	52,498	1.44	29.8
354.00	COMPRESSOR STATION EQUIPMENT	47-R1.5	15,338,609.30	4,257,623	11,080,986	417,729	2.72	26.5
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60-R2.5	935,657.82	567,930	367,728	9,565	1.02	38.4
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		25,806,993.98	10,640,774	15,166,220	548,730	2.13	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2023

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF AUGUST 31, 2023	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
TRANSMISSION PLANT								
365.02	RIGHTS OF WAY	80-R4	4,869,103.70	2,768,900	2,100,204	44,053	0.90	47.7
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,151,360	1,151,360	946,286	25,412	1.21	37.2
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,728,831.24	1,034,270	694,561	18,811	1.09	36.9
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	94,788.96	75,063	19,726	968	1.02	20.4
367.00	MAINS	80-R2.5	268,968,805.36	92,039,030	176,919,775	3,310,611	1.23	53.4
368.00	COMPRESSOR STATION EQUIPMENT	42-S0.5	16,505,450.39	7,971,428	8,534,022	375,172	2.27	22.7
369.00	MEASURING AND REGULATING STATION EQUIPMENT	48-R1.5	44,573,434.54	17,161,649	27,411,786	939,156	2.11	29.2
371.00	OTHER EQUIPMENT	35-R1	2,650,785.29	1,072,874	1,577,911	75,472	2.85	20.9
	TOTAL TRANSMISSION PLANT		341,478,845.39	123,274,574	218,204,271	4,789,655	1.40	
DISTRIBUTION PLANT								
374.02	RIGHTS OF WAY	75-R4	6,998,687.88	3,070,935	3,927,753	86,846	1.24	45.2
375.00	STRUCTURES AND IMPROVEMENTS	65-R2	4,034,091.94	2,023,904	2,010,188	57,588	1.43	34.9
	OTHER	55-R2	64,034.92	64,035	0	0	-	-
	MAJOR STRUCTURES	80-R1.5	25,743,451.70	17,765,857	7,977,595	156,423	0.61	51.0
	MINOR STRUCTURES	65-R2	113,241.63	57,931	55,311	1,608	1.42	34.4
	TOTAL STRUCTURES AND IMPROVEMENTS		29,964,820.19	19,911,727	10,043,094	215,619	0.72	46.6
376.00	MAINS	72-R1.5	1,246,977,342.71	228,031,711	1,018,945,632	23,512,859	1.89	43.3
	LOW PRESSURE	72-R1.5	1,240,534,800.17	288,329,224	952,205,576	22,194,203	1.79	42.9
	TOTAL MAINS		2,487,512,142.88	516,360,935	1,971,151,208	45,707,062	1.84	43.1
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55-R1.5	90,922,959.28	32,987,981	57,934,978	1,768,734	1.97	32.4
380.00	SERVICES	55-R2	795,263,417.31	294,783,627	500,479,790	14,998,194	1.89	33.4
381.00	METERS	32-S0.5	139,773,837.43	53,907,959	85,865,878	4,501,787	3.22	19.1
382.00	METER INSTALLATIONS	55-R2	94,734,250.27	42,470,856	52,263,394	1,592,776	1.68	32.8
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	12,408,568.21	5,612,634	6,795,924	246,776	1.99	27.5
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	20-S4	14,644,532.28	14,644,532	0	0	-	-
387.00	OTHER EQUIPMENT	26-R2.5	15,620,698.73	3,037,998	12,582,701	718,306	4.60	17.5
	TOTAL DISTRIBUTION PLANT		3,687,833,904.46	986,789,184	2,701,044,720	69,856,100	1.89	
GENERAL PLANT								
389.02	LAND RIGHTS AND RIGHTS OF WAY	60-R3	52,996.00	38,207	14,789	529	1.00	28.0
390.00	STRUCTURES AND IMPROVEMENTS OWNED	55-R1.5	18,683,143.60	6,189,099	12,494,045	393,566	2.11	31.7
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	5,344,164	2,768,704	521,947	6.43	5.3
	TOTAL STRUCTURES AND IMPROVEMENTS		26,796,011.43	11,533,263	15,262,749	915,513	3.42	16.7

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF AUGUST 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,790,756.95	1,800,760	989,987	87,218	3.13	11.4
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	15,713,631.89	10,819,499	4,894,133	1,331,613	8.47	3.7
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	382,447.77	205,050	187,398	21,845	5.57	8.6
392.00	TRANSPORTATION EQUIPMENT	6-L2.5	2,040.49	2,040	0	0	-	-
	AUTOMOBILES	10-L2.5	71,885,269.63	19,422,413	52,462,857	10,221,870	14.22	5.1
	TRUCKS	15-L2	2,715,736.21	558,820	2,156,916	262,578	9.67	8.2
	TRAILERS							
	TOTAL TRANSPORTATION EQUIPMENT		74,603,046.33	19,983,273	54,619,773	10,484,448	14.05	5.2
393.00	STORES EQUIPMENT	25-SQ	5,895.12	3,711	2,184	318	5.39	6.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	7,787,005.39	4,669,231	3,117,774	219,251	2.82	14.2
394.01	DUAL FUEL STATIONS	15-SQ	388,116.81	175,217	222,900	26,123	6.56	8.5
396.00	POWER OPERATED EQUIPMENT	15-L2	16,386,410.77	7,228,229	9,158,182	1,114,884	6.80	8.2
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	18,916,082.37	8,935,941	9,980,141	1,295,546	6.85	7.7
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	16,917,130.74	7,005,482	9,911,649	837,198	4.95	11.8
397.10	COMMUNICATION EQUIPMENT - STRUCTURES	25-SQ	28,654.98	(1,835)	30,490	2,793	9.75	10.9
397.20	COMMUNICATION EQUIPMENT - RADIO	15-SQ	2,257,232.21	1,264,788	992,444	145,661	6.45	6.8
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	54,885.82	38,972	15,914	1,587	2.89	10.0
	TOTAL GENERAL PLANT		183,100,304.58	73,699,788	109,400,517	16,484,527	9.00	
	AMORTIZATION OF NET SALVAGE					8,479,470		
	TOTAL DEPRECIABLE GAS PLANT		4,499,114,365.49	1,313,707,815	3,185,406,550	113,992,408	2.53	
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		177,885.87					
302.00	FRANCHISES AND CONSENTS		71,371.20					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
350.10	LAND AND LAND RIGHTS - LAND		46,820.26					
365.10	LAND AND LAND RIGHTS - LAND		119,953.61					
365.11	LAND		281,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,061,018.46	30,228				
389.01	LAND AND LAND RIGHTS - LAND		424,151.66					
	TOTAL NONDEPRECIABLE GAS PLANT		2,209,684.75	32,259				
	TOTAL GAS PLANT		4,501,324,050.24	1,313,740,074				

* LIFESPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018			2019			2020			2021			2022				
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	+	COST OF REMOVAL (4)	GROSS SALVAGE (5)	+	COST OF REMOVAL (6)	GROSS SALVAGE (7)	+	COST OF REMOVAL (8)	GROSS SALVAGE (9)	+	COST OF REMOVAL (10)	GROSS SALVAGE (11)	=	NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
332.00	143,822.74			163,482.86			354,270.18			283,430.53	5,355.59		1,324.31			(940,975)	(188,195)
333.00	46,521.00	54,823.60		27,645.66	(398.67)		49,795.88			598,258.96			128,574.90			(796,371)	(159,274)
334.00	2,387.55						6,414.69			193,592.24						(202,394)	(40,479)
352.00	84,574.00			216,163.00						1,982.00						(302,719)	(60,544)
353.00	11,839.00			3,444.00												(15,283)	(3,057)
354.00		5,840.00			464.00											6,304	1,261
365.02	600.00															(600)	(120)
366.02				5,101.88												(8,032)	(1,606)
367.00	106,573.29			104,641.00			2,930.29			215,555.00						(519,575)	(103,915)
368.00				40,687.04			99,744.00									(81,493)	(16,299)
369.00	8,115.09						40,806.19									(158,028)	(31,606)
376.00	5,991,279.93	23,560.52		6,093,489.45	13,804.33		149,912.81	13,763.75		3,204,910.81	29,218.10		262,145.25	(326.94)		(21,295,221)	(4,259,044)
378.00	52,112.24			10,946.28			5,823,435.21			167,995.58						(368,555)	(73,711)
380.00	5,062,792.62			5,577,516.46			137,500.85			3,085,110.06						(21,367,929)	(4,273,586)
382.00	159,276.29			230,974.95			7,642,509.86			215,103.37			5,183.77			(799,911)	(159,982)
385.00	5,284.72						189,372.81									(5,285)	(1,057)
392.00		694,669.73			816,189.34			941,996.63		1,325,741.54						3,784,241	756,848
394.20		5,700.00														5,700	1,140
396.00		303,314.99			117,895.00			244,663.79								665,874	133,175
397.02																2,900	580
TOTAL	11,675,178	1,087,909	+	12,474,073	946,353	+	14,496,693	1,200,026	+	7,965,939	1,963,215	+	397,229	12,255	=	(42,397,353)	(8,479,470)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1874	5	5				0.0
1875	12,004	12,004				0.0
1876	956	956				0.0
1877	121	121				0.0
1881	12	12				0.0
1885	6,789	6,695		94	94	0.0
1886	4,979	4,978		1	95	0.0
1887	13,637	13,637			95	0.0
1888	13,667	13,448		219	314	0.0
1889	22,339	21,804		535	849	0.0
1890	47,265	47,264		1	850	0.0
1891	42,013	40,873		1,140	1,990	0.0
1892	14,915	14,915			1,990	0.0
1893	20,635	20,633		2	1,992	0.0
1894	25,447	25,398		49	2,041	0.0
1895	8,871	8,871			2,041	0.0
1896	30,279	29,701		578	2,619	0.0
1897	23,865	23,769		96	2,715	0.0
1898	33,087	33,076		11	2,726	0.0
1899	81,904	81,288		616	3,342	0.0
1900	1,117,489	1,069,396		48,093	51,435	0.0
1901	235,771	233,308		2,463	53,898	0.0
1902	411,545	402,715		8,830	62,728	0.0
1903	276,039	269,252		6,787	69,515	0.0
1904	141,370	136,994		4,376	73,891	0.0
1905	277,993	273,186		4,807	78,698	0.0
1906	207,020	201,582		5,438	84,136	0.0
1907	178,207	174,973		3,234	87,370	0.0
1908	202,471	195,207		7,264	94,634	0.0
1909	107,771	104,563		3,208	97,842	0.0
1910	88,033	85,903		2,130	99,972	0.0
1911	91,530	87,194		4,336	104,308	0.0
1912	96,935	93,362		3,573	107,881	0.0
1913	268,654	254,381		14,273	122,154	0.0
1914	292,349	279,132		13,217	135,371	0.0
1915	124,920	119,466		5,454	140,825	0.0
1916	120,294	113,794		6,500	147,325	0.0
1917	176,976	170,716		6,260	153,585	0.0
1918	94,371	88,268		6,103	159,688	0.0
1919	100,163	95,477		4,686	164,374	0.0
1920	59,895	58,911		984	165,358	0.0
1921	126,592	117,459		9,133	174,491	0.0
1922	194,097	187,204		6,893	181,384	0.0
1923	227,218	214,020		13,198	194,582	0.0
1924	365,565	345,698		19,867	214,449	0.0

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1925	514,185	480,017		34,168	248,617	0.0
1926	429,835	404,816		25,019	273,636	0.0
1927	379,698	350,005		29,693	303,329	0.0
1928	707,276	677,032		30,244	333,573	0.0
1929	310,762	284,972		25,790	359,363	0.0
1930	340,514	307,849		32,665	392,028	0.0
1931	271,171	241,489		29,682	421,710	0.0
1932	189,468	166,641		22,827	444,537	0.0
1933	115,150	104,855		10,295	454,832	0.0
1934	88,135	81,003		7,132	461,964	0.0
1935	161,138	147,972		13,166	475,130	0.0
1936	190,430	174,094		16,336	491,466	0.0
1937	424,265	368,594		55,671	547,137	0.0
1938	384,430	342,407		42,023	589,160	0.0
1939	509,918	447,899		62,019	651,179	0.0
1940	641,222	544,674		96,548	747,727	0.0
1941	841,732	705,562		136,170	883,897	0.0
1942	474,581	410,992		63,589	947,486	0.0
1943	319,910	288,823		31,087	978,573	0.0
1944	453,244	397,239		56,005	1,034,578	0.0
1945	293,489	247,599		45,890	1,080,468	0.0
1946	584,915	470,784		114,131	1,194,599	0.0
1947	729,375	608,633		120,742	1,315,341	0.0
1948	1,458,776	1,273,885		184,891	1,500,232	0.0
1949	2,550,417	2,180,891		369,526	1,869,758	0.1
1950	3,103,889	2,736,487		367,402	2,237,160	0.1
1951	2,665,641	2,035,082		630,559	2,867,719	0.1
1952	4,016,925	3,220,657		796,268	3,663,987	0.1
1953	3,737,684	2,872,207		865,477	4,529,464	0.1
1954	2,573,295	2,034,020		539,275	5,068,739	0.2
1955	3,791,149	2,930,667		860,482	5,929,221	0.2
1956	3,865,844	2,899,600		966,244	6,895,465	0.2
1957	5,008,487	3,830,632		1,177,855	8,073,320	0.3
1958	5,757,253	4,218,765		1,538,488	9,611,808	0.3
1959	7,738,670	5,688,575		2,050,095	11,661,903	0.4
1960	5,331,730	3,825,505		1,506,225	13,168,128	0.4
1961	7,763,098	5,596,464		2,166,634	15,334,762	0.5
1962	6,755,198	4,793,499		1,961,699	17,296,461	0.5
1963	7,838,474	5,708,488		2,129,986	19,426,447	0.6
1964	8,389,079	6,021,807		2,367,272	21,793,719	0.7
1965	8,221,808	5,691,463		2,530,345	24,324,064	0.8
1966	9,976,708	6,904,474		3,072,234	27,396,298	0.9
1967	9,965,884	6,561,301		3,404,583	30,800,881	1.0
1968	11,789,245	7,910,164		3,879,081	34,679,962	1.1
1969	11,304,428	7,543,050		3,761,378	38,441,340	1.2

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1970	10,036,754	6,752,870	3,283,884	41,725,224	1.3
1971	13,143,625	8,548,051	4,595,574	46,320,798	1.5
1972	17,681,828	11,107,652	6,574,176	52,894,974	1.7
1973	17,812,543	10,723,202	7,089,341	59,984,315	1.9
1974	16,660,214	10,077,607	6,582,607	66,566,922	2.1
1975	11,629,669	7,323,771	4,305,898	70,872,820	2.2
1976	11,070,953	6,974,781	4,096,172	74,968,992	2.4
1977	17,374,721	10,438,266	6,936,455	81,905,447	2.6
1978	24,143,908	15,453,432	8,690,476	90,595,923	2.8
1979	24,067,048	14,002,217	10,064,831	100,660,754	3.2
1980	26,657,671	14,958,651	11,699,020	112,359,774	3.5
1981	39,489,687	22,075,751	17,413,936	129,773,710	4.1
1982	31,450,986	17,697,787	13,753,199	143,526,909	4.5
1983	22,103,159	14,427,262	7,675,897	151,202,806	4.7
1984	34,470,775	22,388,643	12,082,132	163,284,938	5.1
1985	44,603,650	27,725,317	16,878,333	180,163,271	5.7
1986	31,233,318	18,857,793	12,375,525	192,538,796	6.0
1987	53,706,732	32,760,949	20,945,783	213,484,579	6.7
1988	37,560,046	22,690,402	14,869,644	228,354,223	7.2
1989	37,908,224	21,836,992	16,071,232	244,425,455	7.7
1990	53,029,984	30,237,958	22,792,026	267,217,481	8.4
1991	45,929,294	25,451,493	20,477,801	287,695,282	9.0
1992	55,534,767	30,227,353	25,307,414	313,002,696	9.8
1993	44,950,727	24,157,568	20,793,159	333,795,855	10.5
1994	47,948,023	25,265,918	22,682,105	356,477,960	11.2
1995	47,915,005	24,441,132	23,473,873	379,951,833	11.9
1996	37,754,899	18,796,678	18,958,221	398,910,054	12.5
1997	50,469,684	25,349,168	25,120,516	424,030,570	13.3
1998	35,430,424	17,484,860	17,945,564	441,976,134	13.9
1999	41,218,041	18,895,291	22,322,750	464,298,884	14.6
2000	32,850,834	14,467,597	18,383,237	482,682,121	15.2
2001	53,845,234	23,521,108	30,324,126	513,006,247	16.1
2002	67,743,777	28,479,060	39,264,717	552,270,964	17.3
2003	61,628,760	24,494,949	37,133,811	589,404,775	18.5
2004	71,136,951	27,372,948	43,764,003	633,168,778	19.9
2005	97,987,066	45,119,575	52,867,491	686,036,269	21.5
2006	76,229,450	26,979,457	49,249,993	735,286,262	23.1
2007	70,361,874	24,314,610	46,047,264	781,333,526	24.5
2008	69,377,299	22,933,332	46,443,967	827,777,493	26.0
2009	74,612,819	24,117,398	50,495,421	878,272,914	27.6
2010	65,625,586	19,683,531	45,942,055	924,214,969	29.0
2011	86,292,560	26,188,150	60,104,410	984,319,379	30.9
2012	115,903,295	30,501,180	85,402,115	1,069,721,494	33.6
2013	86,742,930	19,904,435	66,838,495	1,136,559,989	35.7
2014	117,343,509	35,416,772	81,926,737	1,218,486,726	38.3

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2015	125,190,397	36,475,663	88,714,734	1,307,201,460	41.0
2016	124,347,336	26,263,663	98,083,673	1,405,285,133	44.1
2017	207,231,874	39,332,499	167,899,375	1,573,184,508	49.4
2018	234,564,843	32,363,303	202,201,540	1,775,386,048	55.7
2019	245,729,145	34,690,890	211,038,255	1,986,424,303	62.4
2020	261,271,950	33,014,181	228,257,769	2,214,682,072	69.5
2021	349,296,548	31,032,345	318,264,203	2,532,946,275	79.5
2022	390,758,416	15,204,156	375,554,260	2,908,500,535	91.3
2023	281,018,703	4,164,110	276,854,593	3,185,355,128	100.0
9999	92,266	40,845	51,421	3,185,406,549	100.0
TOTAL	4,499,114,364	1,313,707,815	3,185,406,549		

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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	7,298,363.33	1,672,566	1,763,252	5,535,111	30.83	179,537
2016	59,000.00	10,571	11,144	47,856	32.83	1,458
	7,357,363.33	1,683,137	1,774,396	5,582,967		180,995
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.46

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2012	2,596,280.71	2,596,281	2,596,281			
2013	76,365.82	76,366	76,366			
2016	495,422.41	495,422	495,422			
2017	4,424.91	4,425	4,425			
2018	628,572.07	628,572	628,572			
2019	4,245,329.74	3,537,761	3,634,364	610,966	0.83	610,966
2020	9,913,995.11	6,278,831	6,450,281	3,463,714	1.83	1,892,740
2021	7,175,044.02	3,109,162	3,194,061	3,980,983	2.83	1,406,708
2022	6,553,557.26	1,529,142	1,570,897	4,982,660	3.83	1,300,956
2023	12,352,500.66	823,541	846,029	11,506,472	4.67	2,463,913
9999	92,266.28	39,971	40,845	51,421		16,080
	44,133,758.99	19,119,474	19,537,543	24,596,216		7,691,363

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 17.43

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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	2,728,980	2,884,956	1,580,655	5.83	271,124
2015	14,626,968.32	7,963,507	8,418,664	6,208,304	6.83	908,976
2016	317,010.95	151,461	160,118	156,893	7.83	20,037
2017	221,052.47	90,877	96,071	124,981	8.83	14,154
2019	3,789,607.75	1,052,677	1,112,843	2,676,765	10.83	247,162
2020	10,728,877.62	2,264,973	2,394,428	8,334,450	11.83	704,518
2021	2,016,264.18	291,229	307,874	1,708,390	12.83	133,156
2022	1,666,255.65	129,601	137,008	1,529,248	13.83	110,575
2023	376,789.77	8,372	8,851	367,939	14.67	25,081
	38,208,437.90	14,681,677	15,520,813	22,687,625		2,434,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.37

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.03 MISCELLANEOUS INTANGIBLE PLANT - SAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2012	784,769.59	784,770	784,770			
2013	158,350.06	158,350	158,350			
2014	10,120,483.88	9,277,144	10,120,484			
2015	6,644,881.61	5,426,675	6,644,882			
2016	2,499,401.24	1,791,246	2,499,401			
2017	352,340.09	217,278	352,340			
2019	4,064,054.56	1,693,370	4,064,055			
2020	339,643.17	107,555	339,643			
2021	1,335,325.04	289,325	952,523	382,802	7.83	48,889
2022	663.57	77	254	410	8.83	46
2023	2,886,891.19	96,220	316,778	2,570,113	9.67	265,782
	29,186,804.00	19,842,010	26,233,480	2,953,324		314,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 1.08

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1938	2,365.49	2,140	2,365			
1954	662.55	538	663			
1966	474.91	335	475			
1983	5,657.27	3,091	5,657			
2008	130,279.99	27,854	69,775	60,505	55.76	1,085
	139,440.21	33,958	78,935	60,505		1,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.8 0.78

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L0						
1890	13.00	11	13			
1897	620.75	496	621			
1899	305.00	242	305			
1900	263.11	208	263			
1901	378.47	297	378			
1908	11.01	8	10	1	10.72	
1909	45.50	34	44	2	10.88	
1910	1.00	1	1			
1914	105.50	78	102	4	11.69	
1915	25.11	18	24	1	11.86	
1916	58.60	43	56	3	12.03	
1917	2.75	2	3			
1919	56.45	41	54	2	12.54	
1921	34.54	25	33	2	12.89	
1922	16.94	12	16	1	13.06	
1926	110.00	76	99	11	13.78	1
1931	44.62	30	39	6	14.70	
1937	39.01	25	33	6	15.87	
1941	198.30	125	163	35	16.68	2
1943	103.13	64	84	19	17.09	1
1945	15.81	10	13	3	17.52	
1946	4.87	3	4	1	17.73	
1947	22.60	14	18	5	17.95	
1948	100.00	60	78	22	18.16	1
1950	70.00	41	54	16	18.61	1
1953	166.24	95	124	42	19.29	2
1955	8.17	5	7	1	19.75	
1956	95.00	53	69	26	19.99	1
1957	187.00	103	135	52	20.22	3
1958	235.50	128	167	68	20.46	3
1959	280.00	151	197	83	20.70	4
1960	81.57	44	57	25	20.95	1
1961	332.30	176	230	102	21.20	5
1965	440.34	223	291	149	22.21	7
1966	37.55	19	25	13	22.47	1
1968	218.17	107	140	78	22.99	3
1970	23.61	11	14	10	23.53	
1971	728.26	343	448	280	23.80	12
1972	2,608.99	1,213	1,584	1,025	24.08	43
1973	116.76	54	71	46	24.36	2
1974	969.05	438	572	397	24.64	16
1975	72.25	32	42	30	24.93	1

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L0						
1977	1,441.00	624	815	626	25.50	25
1978	765.00	326	426	339	25.80	13
1979	82.70	35	46	37	26.09	1
1980	91.23	38	50	41	26.39	2
1982	195.00	78	102	93	27.00	3
1995	2,658.92	1,453	1,896	763	23.38	33
	14,480.68	7,713	10,016	4,465		187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.9 1.29

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1901	1,674.68	1,675	1,675			
1910	22.78	22	23			
1923	1,969.07	1,810	1,969			
1924	25.41	23	25			
1927	43.28	39	43			
1938	1,018.56	882	1,017	2	8.69	
1948	385.48	317	365	20	11.54	2
1959	410.49	310	357	53	15.92	3
1974	3,366.13	2,103	2,425	941	24.39	39
1976	518.00	313	361	157	25.71	6
1980	1,507.30	847	977	530	28.46	19
1981	923.36	509	587	336	29.17	12
2005	9,119.74	2,800	3,228	5,892	41.01	144
	20,984.28	11,650	13,052	7,932		225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 1.07						

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1875	1.00	1	1			
1888	137.42	135	137			
1889	130.52	128	131			
1890	1,873.28	1,834	1,873			
1891	1,372.99	1,339	1,373			
1892	924.40	899	924			
1893	699.05	677	699			
1894	3,023.40	2,917	3,023			
1895	218.54	210	219			
1896	1,259.83	1,206	1,260			
1897	1,642.16	1,566	1,642			
1898	1,409.64	1,339	1,410			
1899	2,897.90	2,743	2,898			
1900	2,874.97	2,711	2,875			
1901	10,007.57	9,403	10,008			
1902	4,457.09	4,174	4,457			
1903	7,504.57	7,002	7,505			
1904	5,966.84	5,549	5,967			
1905	9,920.15	9,195	9,920			
1906	6,726.76	6,216	6,727			
1907	4,784.95	4,407	4,785			
1908	3,068.84	2,818	3,069			
1909	6,824.39	6,246	6,824			
1910	3,360.27	3,065	3,360			
1911	2,637.18	2,398	2,637			
1912	5,250.72	4,760	5,251			
1913	3,998.45	3,613	3,998			
1914	5,211.01	4,693	5,211			
1915	3,526.25	3,165	3,526			
1916	9,327.91	8,344	9,328			
1917	11,339.21	10,110	11,339			
1918	5,939.02	5,277	5,939			
1919	10,034.15	8,884	10,034			
1920	8,068.68	7,119	8,069			
1921	9,874.37	8,680	9,874			
1922	13,323.29	11,669	13,323			
1923	12,530.40	10,935	12,530			
1924	23,943.35	20,815	23,943			
1925	11,074.30	9,590	11,074			
1926	10,137.05	8,745	10,137			
1927	11,336.06	9,740	11,336			
1928	3,835.08	3,281	3,835			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1929	3,297.79	2,810	3,298			
1930	7,617.74	6,463	7,618			
1931	362.17	306	362			
1932	666.58	560	667			
1933	1,250.79	1,047	1,251			
1934	192.41	160	192			
1935	1,203.89	998	1,204			
1936	3,095.27	2,552	3,095			
1937	896.03	735	896			
1938	3,164.87	2,580	3,165			
1939	2,701.60	2,190	2,702			
1940	3,447.99	2,779	3,448			
1941	4,750.60	3,805	4,751			
1942	8,225.90	6,547	8,198	28	15.31	2
1943	7,793.53	6,162	7,716	78	15.70	5
1944	6,457.05	5,070	6,349	108	16.11	7
1945	4,000.28	3,119	3,906	94	16.53	6
1946	3,848.61	2,979	3,730	119	16.95	7
1947	1,792.72	1,377	1,724	69	17.39	4
1948	2,046.38	1,560	1,953	93	17.84	5
1949	1,945.89	1,471	1,842	104	18.31	6
1950	1,033.21	774	969	64	18.78	3
1951	6,743.01	5,011	6,275	468	19.27	24
1952	5,227.54	3,850	4,821	407	19.77	21
1953	3,419.00	2,495	3,124	295	20.28	15
1954	4,135.13	2,988	3,742	393	20.80	19
1955	3,153.08	2,256	2,825	328	21.33	15
1956	13,433.71	9,516	11,916	1,518	21.87	69
1957	5,931.14	4,158	5,207	724	22.42	32
1958	7,746.35	5,372	6,727	1,019	22.99	44
1959	8,167.31	5,602	7,015	1,152	23.56	49
1960	3,263.45	2,213	2,771	492	24.15	20
1961	4,069.92	2,727	3,415	655	24.74	26
1962	5,795.30	3,836	4,803	992	25.35	39
1963	5,947.65	3,889	4,870	1,078	25.96	42
1964	7,158.88	4,622	5,788	1,371	26.58	52
1965	5,532.56	3,525	4,414	1,119	27.22	41
1966	11,080.22	6,964	8,720	2,360	27.86	85
1967	5,622.33	3,485	4,364	1,258	28.51	44
1968	3,247.97	1,985	2,486	762	29.17	26
1969	4,053.75	2,441	3,057	997	29.83	33
1970	25,742.29	15,270	19,121	6,621	30.51	217

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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	51,947.30	30,344	37,997	13,950	31.19	447
1972	27,208.63	15,643	19,588	7,621	31.88	239
1973	21,080.78	11,923	14,930	6,151	32.58	189
1974	11,679.68	6,495	8,133	3,547	33.29	107
1975	15,635.72	8,548	10,704	4,932	34.00	145
1976	24,795.30	13,317	16,676	8,119	34.72	234
1977	9,701.66	5,116	6,406	3,296	35.45	93
1978	12,975.14	6,714	8,407	4,568	36.19	126
1979	18,968.48	9,628	12,056	6,912	36.93	187
1980	8,113.79	4,037	5,055	3,059	37.68	81
1981	16,632.83	8,110	10,155	6,478	38.43	169
1982	8,839.18	4,220	5,284	3,555	39.19	91
1983	11,652.16	6,225	7,795	3,857	35.02	110
1984	61,906.30	32,488	40,682	21,224	35.46	599
1985	15,651.08	8,004	10,023	5,628	36.46	154
1986	17,645.91	8,855	11,088	6,558	36.90	178
1987	4,920.02	2,420	3,030	1,890	37.36	51
1988	38,191.05	18,267	22,874	15,317	38.36	399
1989	8,167.54	3,823	4,787	3,381	38.82	87
1990	1,377.08	630	789	588	39.30	15
1991	28,921.57	12,931	16,192	12,730	39.78	320
1992	11,012.64	4,771	5,974	5,039	40.78	124
1993	5,340.25	2,255	2,824	2,516	41.26	61
1994	15,466.03	6,360	7,964	7,502	41.76	180
1995	5,379.78	2,137	2,676	2,704	42.75	63
1996	12,980.22	5,008	6,271	6,709	43.25	155
1997	7,464.80	2,793	3,497	3,968	43.76	91
1998	3,484.33	1,254	1,570	1,914	44.76	43
1999	15.50	5	6	10	45.28	
2000	16,002.37	5,375	6,731	9,271	45.80	202
2001	26,595.59	8,548	10,704	15,892	46.80	340
2002	309,217.69	95,548	119,647	189,571	47.33	4,005
2003	155,944.14	46,222	57,880	98,064	47.86	2,049
2004	64,143.30	18,197	22,787	41,356	48.40	854
2005	520.27	140	175	345	49.40	7
2006	25,903.77	6,626	8,297	17,607	49.95	352
2007	586.03	142	178	408	50.50	8
2008	82,248.26	18,835	23,585	58,663	51.06	1,149
2009	356.34	77	96	260	51.62	5
2010	4.00	1	1	3	52.20	
2011	17,137.51	3,212	4,023	13,115	52.77	249

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2012	44.11	8	10	34	53.77	1
2015	567.59	73	92	476	55.13	9
2021	692.28	25	31	661	57.01	12
	1,628,852.90	811,197	984,638	644,215		14,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1 0.92						

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1906	456.70	457	457			
1910	74.04	74	74			
1929	30.85	30	31			
1937	65.76	59	66			
1938	15,789.80	14,182	15,790			
1942	15.48	13	15			
1944	26.10	22	26			
1945	62.03	53	62			
1947	109.05	91	106	3	8.13	
1952	6,242.77	5,012	5,832	411	9.86	42
1956	25,047.82	19,392	22,566	2,482	11.29	220
1957	1,353.14	1,038	1,208	145	11.65	12
1958	34.99	27	31	4	12.01	
1959	13.86	10	12	2	12.38	
1960	603.38	450	524	79	12.75	6
1962	2,018.73	1,474	1,715	304	13.50	23
1963	1,533.76	1,108	1,289	245	13.88	18
1964	43,478.50	31,070	36,155	7,324	14.27	513
1967	3,629.38	2,509	2,920	709	15.44	46
1968	5,768.79	3,941	4,586	1,183	15.84	75
1969	479.85	324	377	103	16.24	6
1970	1,385.27	924	1,075	310	16.65	19
1971	23,326.32	15,367	17,882	5,444	17.06	319
1972	3,121.79	2,031	2,363	759	17.47	43
1973	786.18	505	588	198	17.90	11
1974	139,894.30	88,637	103,144	36,750	18.32	2,006
1975	609.27	381	443	166	18.75	9
1976	705.18	435	506	199	19.19	10
1977	3,035.23	1,844	2,146	889	19.63	45
1978	6,870.73	4,111	4,784	2,087	20.08	104
1980	11,213.10	6,506	7,571	3,642	20.99	174
1982	703.50	395	460	244	21.92	11
1983	607.35	410	477	130	19.36	7
1985	67,767.23	44,489	51,770	15,997	19.97	801
1987	2,626.40	1,672	1,946	680	20.65	33
1988	1,274.00	798	929	345	21.01	16
1990	13,349.43	8,058	9,377	3,972	21.78	182
1991	32,762.97	19,497	22,688	10,075	21.89	460
1992	26,698.28	15,560	18,107	8,591	22.31	385
1994	42,278.62	23,553	27,408	14,871	23.19	641
1995	118,256.75	64,615	75,190	43,067	23.38	1,842
1996	9,454.33	5,034	5,858	3,596	23.85	151

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1997	5,432.04	2,828	3,291	2,141	24.09	89
1998	169,768.23	85,869	99,923	69,845	24.59	2,840
2002	498,453.49	223,656	260,261	238,192	26.00	9,161
2003	113,286.62	48,895	56,898	56,389	26.56	2,123
2004	63,989.80	26,613	30,969	33,021	26.92	1,227
2005	70,222.38	28,068	32,662	37,560	27.29	1,376
2006	87,641.30	33,549	39,040	48,601	27.68	1,756
2007	44,851.16	16,389	19,071	25,780	28.08	918
2008	260,198.94	90,367	105,157	155,042	28.50	5,440
2009	8,618,992.07	2,833,063	3,296,742	5,322,250	28.94	183,906
2010	201,983.09	62,756	73,027	128,956	29.21	4,415
2011	226,605.73	65,897	76,682	149,924	29.67	5,053
2014	44,041.32	10,094	11,746	32,295	30.83	1,048
2017	195,540.18	31,482	36,635	158,905	32.15	4,943
2018	68,940.26	9,438	10,983	57,957	32.57	1,779
2019	1,395.07	157	183	1,212	32.87	37
2021	389,650.91	23,535	27,386	362,265	33.68	10,756
	11,674,553.60	3,978,814	4,629,210	7,045,344		245,097
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 2.10

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1926	26.31	26	26			
1931	218.45	218	218			
1933	44.94	45	45			
1936	73.64	74	74			
1937	531.89	532	532			
1939	100.05	100	100			
1940	956.27	956	956			
1941	898.87	899	899			
1942	629.69	630	630			
1943	248.82	249	249			
1944	261.20	261	261			
1945	217.29	217	217			
1946	820.91	821	821			
1947	921.97	922	922			
1948	1,216.34	1,216	1,216			
1949	1,134.41	1,134	1,134			
1950	567.10	567	567			
1951	543.96	544	544			
1952	1,053.47	1,053	1,053			
1953	1,069.33	1,069	1,069			
1954	633.57	634	634			
1955	741.69	742	742			
1956	1,395.06	1,395	1,395			
1957	2,346.89	2,347	2,347			
1958	2,203.34	2,183	2,203			
1959	3,274.42	3,208	3,274			
1960	2,528.27	2,449	2,528			
1961	2,559.62	2,450	2,560			
1962	1,874.02	1,773	1,874			
1963	2,029.56	1,897	2,030			
1964	2,616.00	2,416	2,616			
1965	1,273.78	1,162	1,274			
1966	2,269.62	2,045	2,270			
1967	1,324.41	1,178	1,324			
1968	1,734.23	1,522	1,733	1	4.03	
1969	3,425.35	2,967	3,378	47	4.42	11
1970	1,286.76	1,100	1,252	35	4.80	7
1971	668.05	563	641	27	5.19	5
1972	1,383.67	1,150	1,309	75	5.58	13
1973	761.21	623	709	52	5.97	9
1974	719.26	581	661	58	6.36	9
1975	963.27	766	872	91	6.76	13

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1977	536.39	414	471	65	7.56	9
1978	215.76	164	187	29	7.96	4
1980	9.48	7	8	1	8.77	
1981	87.81	63	72	16	9.19	2
1983	39.62	32	36	4	9.09	
1984	99.50	80	91	8	9.61	1
1988	14.12	11	13	1	10.92	
1990	20.61	15	17	4	11.68	
1991	96.00	70	80	16	11.89	1
1996	73.72	49	56	18	13.65	1
1999	618.21	385	438	180	14.59	12
	51,358.18	47,974	50,628	730		97

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 0.19

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1906	29.99	30	30			
1923	95.58	91	96			
1925	385.22	363	385			
1930	2,807.06	2,588	2,807			
1931	435.00	399	435			
1934	601.82	546	602			
1937	1,286.00	1,152	1,286			
1938	651.10	581	651			
1939	189.89	169	190			
1940	636.24	563	636			
1942	77.88	68	78			
1943	2,016.88	1,760	2,017			
1945	452.54	391	453			
1946	2,458.57	2,115	2,459			
1947	904.95	774	905			
1948	1,112.43	947	1,112			
1949	221.89	188	222			
1951	66.26	55	66			
1952	571.42	475	571			
1955	411.60	336	412			
1958	1,144.69	913	1,145			
1959	31,709.01	25,076	31,709			
1960	1,570.53	1,231	1,571			
1961	3,625.00	2,817	3,625			
1962	1,076.72	829	1,077			
1963	680.33	519	680			
1964	4,511.67	3,405	4,512			
1965	831.40	621	831			
1966	114.36	84	114			
1968	36,991.24	26,683	36,991			
1969	245.28	175	245			
1971	2,313.81	1,605	2,314			
1972	612.48	419	612			
1974	22,623.29	15,033	22,350	273	20.13	14
1975	3,901.22	2,552	3,794	107	20.75	5
1976	208.11	134	199	9	21.37	
1977	26,345.91	16,681	24,800	1,546	22.01	70
1979	2,212.93	1,353	2,012	201	23.31	9
1980	97,670.75	58,635	87,174	10,497	23.98	438
1981	643.50	379	563	80	24.66	3
1982	5,146.63	2,972	4,419	728	25.35	29
1983	4,071.13	2,584	3,842	229	23.13	10

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1984	20,420.45	12,718	18,908	1,512	23.72	64
1985	5,137.69	3,138	4,665	473	24.33	19
1986	3,301.96	1,976	2,938	364	24.94	15
1987	20,490.35	12,005	17,848	2,642	25.56	103
1988	10,481.87	6,008	8,932	1,550	26.18	59
1989	22,648.83	12,690	18,866	3,783	26.81	141
1990	2,552.29	1,397	2,077	475	27.44	17
1991	41,020.96	21,905	32,567	8,454	28.07	301
1992	106,311.11	55,335	82,267	24,044	28.71	837
1994	130,682.51	64,792	96,327	34,356	29.66	1,158
1995	18,382.83	8,853	13,162	5,221	30.32	172
1997	10,281.55	4,654	6,919	3,363	31.64	106
1999	18,151.93	7,676	11,412	6,740	32.98	204
2001	18,550.28	7,279	10,822	7,728	34.33	225
2002	28,964.69	10,914	16,226	12,739	35.01	364
2005	7,907.93	2,600	3,865	4,043	37.08	109
2006	7,372.59	2,303	3,424	3,949	37.78	105
2008	46,189.52	12,961	19,269	26,921	38.89	692
2012	1,028,723.58	218,295	324,544	704,180	41.46	16,985
2013	4,370.54	849	1,262	3,109	42.19	74
2014	54,393.11	9,622	14,306	40,087	42.65	940
2017	33,443.06	4,083	6,070	27,373	44.34	617
2019	2,790.13	235	349	2,441	45.34	54
2021	19,981.66	905	1,346	18,636	45.68	408
	1,926,213.73	661,484	968,363	957,851		24,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.26

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 25-L1						
1921	6,345.86	6,346	6,346			
1933	5.00	5	5			
1942	29.81	30	30			
1965	620.40	527	454	166	3.77	44
1974	1,086.16	845	727	359	5.54	65
1981	177.94	128	110	68	7.08	10
1982	113.94	81	70	44	7.31	6
1985	312.58	262	225	88	7.29	12
1994	198.47	152	131	67	9.00	7
1995	16.42	12	10	6	9.15	1
1997	314.81	231	199	116	9.55	12
	9,221.39	8,619	8,307	914		157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 1.70

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 26-L1						
1921	1,243.54	1,244	1,244			
1945	420.81	406	299	122	0.93	122
1954	1,258.20	1,143	841	417	2.39	174
1979	31.01	22	16	15	7.29	2
1984	30.56	26	19	12	7.56	2
	2,984.12	2,841	2,419	565		300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 10.05

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1875	339.17	339	339			
1886	521.89	522	522			
1889	1,152.23	1,152	1,152			
1890	36,476.04	36,476	36,476			
1891	140.55	141	141			
1892	2,502.95	2,503	2,503			
1893	4,595.79	4,579	4,596			
1894	17,812.81	17,673	17,813			
1895	7,774.35	7,675	7,774			
1896	2,813.91	2,764	2,814			
1897	6,600.03	6,450	6,600			
1898	28,600.17	27,804	28,600			
1899	45,385.23	43,884	45,385			
1900	47,159.08	45,352	47,159			
1901	77,641.55	74,261	77,642			
1902	62,748.36	59,698	62,748			
1903	64,031.59	60,594	64,032			
1904	46,306.08	43,599	46,306			
1905	106,796.86	100,077	106,797			
1906	18,607.40	17,359	18,607			
1907	106,537.82	98,982	106,538			
1908	89,446.07	82,772	89,446			
1909	24,785.63	22,849	24,786			
1910	31,172.64	28,626	31,173			
1911	3,772.83	3,452	3,773			
1912	3,158.45	2,879	3,158			
1913	36,587.46	33,221	36,587			
1914	40,224.97	36,382	40,225			
1915	6,958.79	6,269	6,959			
1916	15,682.84	14,071	15,683			
1917	40,540.73	36,218	40,541			
1918	25,369.04	22,567	25,369			
1919	23,700.00	20,991	23,700			
1920	31,246.39	27,550	31,246			
1921	9,705.55	8,518	9,706			
1922	86,401.09	75,475	86,401			
1923	34,869.13	30,315	34,869			
1924	39,098.50	33,829	39,098			
1925	46,311.24	39,870	46,311			
1926	18,066.38	15,476	18,066			
1927	61,156.78	52,125	61,157			
1928	24,811.91	21,037	24,812			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1929	46,530.23	39,243	46,530			
1930	32,223.56	27,033	32,182	42	10.47	4
1931	30,967.80	25,837	30,759	209	10.77	19
1932	8,901.21	7,385	8,792	109	11.07	10
1933	12,977.26	10,705	12,744	233	11.38	20
1934	4,086.44	3,351	3,989	97	11.69	8
1935	8,627.00	7,034	8,374	253	12.00	21
1936	4,046.99	3,281	3,906	141	12.31	11
1937	16,939.99	13,648	16,248	692	12.63	55
1938	44,269.54	35,443	42,194	2,076	12.96	160
1939	84,915.00	67,553	80,421	4,494	13.29	338
1940	33,385.09	26,385	31,411	1,974	13.63	145
1941	188,238.20	147,782	175,932	12,306	13.97	881
1942	51,514.43	40,174	47,827	3,687	14.31	258
1943	39,863.72	30,867	36,747	3,117	14.67	212
1944	131,301.06	100,940	120,168	11,133	15.03	741
1945	97,848.46	74,681	88,907	8,941	15.39	581
1946	55,031.14	41,679	49,618	5,413	15.77	343
1947	55,441.35	41,675	49,613	5,828	16.14	361
1948	20,548.36	15,323	18,242	2,306	16.53	140
1949	57,245.05	42,335	50,399	6,846	16.93	404
1950	59,029.44	43,291	51,537	7,492	17.33	432
1951	55,416.02	40,292	47,967	7,449	17.74	420
1952	65,656.49	47,323	56,337	9,319	18.15	513
1953	101,690.85	72,623	86,457	15,234	18.58	820
1954	56,930.88	40,281	47,954	8,977	19.01	472
1955	53,854.59	37,740	44,929	8,926	19.45	459
1956	316,556.37	219,643	261,482	55,074	19.90	2,768
1957	488,902.66	335,837	399,809	89,094	20.35	4,378
1958	191,972.53	130,482	155,337	36,636	20.82	1,760
1959	356,691.99	239,861	285,551	71,141	21.29	3,342
1960	245,580.83	163,331	194,443	51,138	21.77	2,349
1961	99,360.18	65,333	77,778	21,582	22.26	970
1962	180,425.02	117,276	139,615	40,810	22.75	1,794
1963	243,737.14	156,516	186,330	57,407	23.26	2,468
1964	252,221.71	159,987	190,462	61,760	23.77	2,598
1965	160,622.73	100,600	119,763	40,860	24.29	1,682
1966	210,256.55	129,970	154,727	55,530	24.82	2,237
1967	275,629.54	168,093	200,112	75,518	25.36	2,978
1968	197,279.32	118,671	141,276	56,003	25.90	2,162
1969	624,604.99	370,441	441,004	183,601	26.45	6,941
1970	109,809.24	64,179	76,404	33,405	27.01	1,237

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	491,669.82	283,049	336,966	154,704	27.58	5,609
1972	1,350,422.96	765,582	911,414	439,009	28.15	15,595
1973	537,719.89	299,967	357,106	180,614	28.74	6,284
1974	705,399.28	387,102	460,839	244,560	29.33	8,338
1975	1,000,831.88	540,139	643,027	357,805	29.92	11,959
1976	580,682.31	307,942	366,600	214,082	30.53	7,012
1977	1,250,273.83	651,293	775,354	474,920	31.14	15,251
1978	606,528.86	310,264	369,365	237,164	31.75	7,470
1979	715,071.68	358,859	427,216	287,856	32.38	8,890
1980	855,188.11	420,881	501,052	354,136	33.01	10,728
1981	736,732.15	355,333	423,019	313,713	33.65	9,323
1982	757,991.69	358,121	426,338	331,654	34.29	9,672
1983	510,034.62	292,964	348,769	161,266	29.76	5,419
1984	880,935.13	496,847	591,489	289,446	30.28	9,559
1985	2,113,095.62	1,169,387	1,392,137	720,959	30.80	23,408
1986	829,717.88	450,205	535,962	293,756	31.33	9,376
1987	328,958.25	174,874	208,185	120,773	31.86	3,791
1988	2,101,373.94	1,093,765	1,302,111	799,263	32.40	24,669
1989	777,437.38	395,793	471,186	306,251	32.95	9,294
1990	601,823.27	301,393	358,804	243,019	33.06	7,351
1991	1,293,952.62	632,613	753,116	540,837	33.62	16,087
1992	1,531,977.13	730,447	869,586	662,391	34.20	19,368
1993	523,587.49	243,259	289,596	233,991	34.77	6,730
1994	611,624.94	276,516	329,188	282,437	35.35	7,990
1995	607,968.29	268,844	320,055	287,913	35.53	8,103
1996	940,777.55	403,782	480,696	460,082	36.13	12,734
1997	2,115,424.13	880,016	1,047,646	1,067,778	36.73	29,071
1998	447,926.04	181,500	216,073	231,853	36.94	6,276
1999	541,575.19	212,027	252,415	289,160	37.56	7,699
2000	852,677.64	323,932	385,636	467,042	37.81	12,352
2001	934,664.20	341,900	407,027	527,637	38.44	13,726
2002	257,745.90	91,113	108,469	149,277	38.71	3,856
2003	1,242,037.11	420,802	500,958	741,079	39.36	18,828
2004	518,289.42	168,859	201,024	317,265	39.66	8,000
2005	834,667.52	260,834	310,519	524,149	39.97	13,114
2006	563,925.92	168,445	200,531	363,395	40.30	9,017
2007	1,604,439.41	456,463	543,412	1,061,027	40.65	26,102
2008	2,432,463.99	656,765	781,869	1,650,595	41.01	40,249
2009	1,481,517.19	377,787	449,750	1,031,767	41.39	24,928
2010	1,888,670.72	452,526	538,725	1,349,946	41.78	32,311
2011	5,132,737.00	1,149,220	1,368,129	3,764,608	42.18	89,251
2012	2,287,601.04	477,651	568,636	1,718,965	42.31	40,628

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2013	2,988,337.65	577,347	687,323	2,301,015	42.46	54,193
2014	2,172,840.23	384,375	457,592	1,715,248	42.65	40,217
2015	1,596,414.83	255,586	304,271	1,292,144	42.85	30,155
2016	289,492.25	41,484	49,386	240,106	42.84	5,605
2017	1,091,575.87	137,975	164,257	927,319	42.61	21,763
2018	1,706,596.49	185,166	220,437	1,486,159	42.45	35,010
2019	4,747,541.12	427,279	508,669	4,238,872	42.13	100,614
2020	2,593,714.35	183,116	217,997	2,375,717	41.68	56,999
2021	1,412,927.57	71,635	85,281	1,327,647	40.57	32,725
2022	4,186,243.40	123,076	146,520	4,039,723	38.52	104,873
2023	2,397,263.95	22,774	27,112	2,370,152	34.75	68,206
	78,309,827.93	25,889,374	30,690,727	47,619,101		1,253,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 1.60

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-S0.5						
1936	305.23	305	305			
1938	3,171.28	3,171	3,171			
1942	255.76	256	256			
1944	284.18	284	284			
1946	11.02	11	11			
1953	52,491.60	52,492	52,492			
1955	479.09	470	440	39	0.66	39
1956	33,800.67	32,825	30,747	3,054	1.01	3,024
1957	5,359.29	5,151	4,825	534	1.36	393
1959	100.53	95	89	12	2.04	6
1963	1,841.23	1,663	1,558	283	3.38	84
1964	419.25	375	351	68	3.72	18
1968	579.93	496	465	115	5.06	23
1969	221.27	187	175	46	5.40	9
1970	1,226.38	1,025	960	266	5.74	46
1971	177,537.02	146,646	137,361	40,176	6.09	6,597
1972	108.27	88	82	26	6.43	4
1973	674.98	544	510	165	6.78	24
1974	431,175.23	343,341	321,602	109,573	7.13	15,368
1976	3,657.60	2,837	2,657	1,001	7.85	128
1977	34,387.95	26,322	24,655	9,733	8.21	1,186
1978	13,478.77	10,178	9,534	3,945	8.57	460
1979	6,137.66	4,570	4,281	1,857	8.94	208
1980	188.21	138	129	59	9.32	6
1981	8,675.45	6,271	5,874	2,801	9.70	289
1982	3,507.78	2,498	2,340	1,168	10.08	116
1984	1,279.85	1,023	958	322	9.85	33
1985	214,542.46	169,489	158,758	55,784	10.14	5,501
1986	17,659.90	13,784	12,911	4,749	10.45	454
1987	2,786.28	2,147	2,011	775	10.78	72
1988	49,235.99	37,400	35,032	14,204	11.13	1,276
1989	59,265.13	44,342	41,535	17,730	11.50	1,542
1990	129,325.31	95,649	89,593	39,732	11.68	3,402
1991	6,677.36	4,854	4,547	2,130	12.08	176
1992	218,806.20	156,162	146,275	72,531	12.50	5,802
1993	46,709.21	32,832	30,753	15,956	12.75	1,251
1994	127,566.85	88,174	82,591	44,976	13.03	3,452
1995	1,718,078.83	1,161,421	1,087,886	630,193	13.50	46,681
1996	74,307.02	49,258	46,139	28,168	13.82	2,038
1997	20,193.55	13,104	12,274	7,920	14.16	559
1998	109,677.40	69,557	65,153	44,524	14.52	3,066
1999	182,541.07	112,938	105,787	76,754	14.89	5,155

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-S0.5						
2000	131,759.21	79,662	74,618	57,141	15.15	3,772
2001	34,836.33	20,463	19,167	15,669	15.57	1,006
2002	6,687,528.21	3,821,922	3,579,939	3,107,589	15.87	195,815
2003	1,456,829.70	807,958	756,802	700,028	16.20	43,212
2004	820,297.00	438,695	410,919	409,378	16.67	24,558
2005	1,401,347.54	722,955	677,181	724,167	17.05	42,473
2006	1,960,879.99	976,126	914,323	1,046,557	17.32	60,425
2007	5,312,675.83	2,533,615	2,373,201	2,939,475	17.73	165,791
2008	2,294,621.36	1,044,053	977,949	1,316,672	18.17	72,464
2009	3,593,598.31	1,557,825	1,459,192	2,134,406	18.51	115,311
2010	1,978,995.48	812,971	761,498	1,217,497	18.88	64,486
2011	1,141,281.82	441,562	413,605	727,677	19.28	37,743
2012	160,014.49	57,893	54,228	105,786	19.70	5,370
2013	287,953.55	96,896	90,761	197,193	20.05	9,835
2014	152,899.36	47,231	44,241	108,658	20.51	5,298
2015	164,299.48	46,152	43,230	121,069	20.90	5,793
2016	174,711.47	43,957	41,174	133,537	21.32	6,263
2017	1,167,263.40	258,432	242,069	925,194	21.69	42,655
2018	190,466.80	36,017	33,737	156,730	22.16	7,073
2019	1,190,006.26	185,403	173,664	1,016,342	22.57	45,031
2020	441,283.66	53,528	50,139	391,145	22.94	17,051
2021	4,021,103.02	341,392	319,777	3,701,326	23.34	158,583
2022	4,151,745.61	195,132	182,777	3,968,969	23.65	167,821
2023	820,265.73	11,320	10,603	809,663	23.88	33,905
	43,495,391.65	17,325,533	16,232,151	27,263,241		1,440,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 3.31

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1898	63.63	64	64			
1918	8.14	8	8			
1920	10.10	10	10			
1921	18.75	19	19			
1923	7.74	8	8			
1924	43.58	44	44			
1925	40.21	40	40			
1926	560.09	560	560			
1927	107.28	107	107			
1928	66.82	67	67			
1929	220.33	220	220			
1930	36.33	36	36			
1931	83.84	84	84			
1932	44.67	45	45			
1933	8.88	9	9			
1934	712.99	713	713			
1935	11.22	11	11			
1936	501.94	502	502			
1937	181.49	181	181			
1938	145.26	145	145			
1939	247.53	248	248			
1940	728.96	729	729			
1941	611.58	612	612			
1942	1,316.26	1,295	1,316			
1943	347.71	333	348			
1944	332.65	317	333			
1945	472.30	446	472			
1946	1,151.21	1,078	1,151			
1947	507.27	472	507			
1948	796.24	736	796			
1949	2,093.31	1,923	2,093			
1950	440.30	402	440			
1951	535.45	485	535			
1952	3,734.08	3,361	3,734			
1953	9,873.74	8,827	9,874			
1954	10,638.98	9,447	10,639			
1955	2,384.74	2,102	2,385			
1956	6,064.18	5,306	6,064			
1957	4,932.69	4,287	4,917	16	2.62	6
1958	6,369.67	5,494	6,301	69	2.75	25
1959	2,764.71	2,365	2,712	53	2.89	18
1960	3,812.13	3,236	3,711	101	3.02	33

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1961	5,498.39	4,632	5,312	186	3.15	59
1962	4,594.65	3,839	4,403	192	3.29	58
1963	3,696.81	3,063	3,513	184	3.43	54
1964	5,113.80	4,201	4,818	296	3.57	83
1965	4,173.68	3,399	3,898	276	3.71	74
1966	4,430.39	3,575	4,100	330	3.86	85
1967	5,043.03	4,034	4,627	416	4.00	104
1968	8,020.16	6,356	7,290	730	4.15	176
1969	12,602.57	9,893	11,346	1,257	4.30	292
1970	4,759.17	3,700	4,243	516	4.45	116
1971	14,785.42	11,377	13,048	1,737	4.61	377
1972	7,088.03	5,398	6,191	897	4.77	188
1973	12,894.47	9,716	11,143	1,751	4.93	355
1974	23,255.32	17,337	19,884	3,371	5.09	662
1975	63,281.47	46,638	53,489	9,792	5.26	1,862
1976	40,036.32	29,186	33,473	6,563	5.42	1,211
1977	54,856.30	39,524	45,330	9,526	5.59	1,704
1978	96,184.07	68,435	78,487	17,697	5.77	3,067
1979	96,189.25	67,573	77,499	18,690	5.95	3,141
1980	30,973.93	21,480	24,635	6,339	6.13	1,034
1981	71,976.20	49,268	56,505	15,471	6.31	2,452
1982	70,222.41	47,400	54,363	15,859	6.50	2,440
1983	64,615.14	56,060	64,295	320	6.13	52
1984	30,308.54	26,117	29,953	356	6.29	57
1985	61,790.08	52,824	60,583	1,207	6.48	186
1986	102,499.87	87,238	100,052	2,448	6.50	377
1987	35,766.84	30,141	34,568	1,199	6.75	178
1988	115,418.15	96,605	110,795	4,623	6.85	675
1989	65,185.78	54,117	62,066	3,120	6.99	446
1990	96,724.79	79,556	91,242	5,483	7.16	766
1991	158,119.23	128,677	147,579	10,540	7.36	1,432
1992	29,377.62	23,714	27,197	2,181	7.44	293
1993	19,402.45	15,452	17,722	1,680	7.71	218
1994	106,062.04	83,524	95,793	10,269	7.87	1,305
1995	11,890.54	9,277	10,640	1,251	7.94	158
1996	7,154.07	5,500	6,308	846	8.17	104
1997	13,306.12	10,097	11,580	1,726	8.32	207
1998	8,035.94	6,006	6,888	1,148	8.51	135
1999	91.55	67	77	15	8.62	2
2000	1,544.13	1,120	1,285	259	8.78	29
2002	8,688.46	6,069	6,960	1,728	9.14	189
2003	6,821.77	4,663	5,348	1,474	9.33	158

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
2004	8,162.73	5,460	6,262	1,901	9.49	200
2005	9,288.88	6,075	6,967	2,322	9.61	242
2006	6,911.05	4,402	5,049	1,862	9.79	190
2007	42.13	26	30	12	9.94	1
2008	11,306.98	6,791	7,789	3,518	10.09	349
2009	1,030,626.43	598,588	686,515	344,111	10.22	33,670
2010	91,350.96	51,239	58,766	32,585	10.31	3,161
2011	188,760.14	101,515	116,427	72,333	10.46	6,915
2013	28,500.44	13,937	15,984	12,516	10.62	1,179
2017	17,701.28	6,429	7,373	10,328	10.81	955
2020	20,439.63	4,705	5,396	15,044	10.59	1,421
2021	227,237.22	39,335	45,113	182,124	10.35	17,597
2022	422,877.29	44,487	51,022	371,855	9.92	37,485
2023	959,738.70	33,207	38,085	921,654	9.29	99,209
	4,668,451.79	2,209,418	2,532,096	2,136,356		229,217

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 4.91

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L1						
2004	16,266.98	10,756	9,362	6,905	9.82	703
2005	26,138.29	16,857	14,672	11,466	10.00	1,147
2006	14,141.38	8,885	7,734	6,407	10.16	631
2008	9,645.75	5,691	4,953	4,693	10.54	445
	66,192.40	42,189	36,721	29,471		2,926
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.1 4.42

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-L4						
1967	764.79	617	512	253	10.64	24
1969	4,194.89	3,358	2,786	1,409	10.97	128
1970	49.41	39	32	17	11.17	2
1976	93.45	71	59	34	13.10	3
1977	2,088.06	1,572	1,305	783	13.58	58
1979	9,290.53	6,809	5,650	3,641	14.69	248
1989	342.71	218	181	162	19.60	8
	16,823.84	12,684	10,525	6,299		471

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 2.80

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1916	922.66	887	923			
1925	257.87	240	258			
1926	459.25	425	459			
1929	64.04	59	64			
1940	198.63	173	199			
1941	73.96	64	74			
1942	442.68	381	443			
1943	166.39	143	166			
1945	66.96	57	67			
1946	558.07	470	558			
1947	1,450.95	1,213	1,451			
1948	1,558.71	1,294	1,559			
1949	1,239.91	1,022	1,240			
1953	162.40	130	162			
1954	2,117.36	1,678	2,117			
1955	437.08	343	437			
1961	890.72	659	891			
1962	39.11	29	39			
1965	87.33	62	87			
1966	1,016.02	708	999	17	21.24	1
1967	169.49	117	165	4	21.88	
1968	1,932.65	1,310	1,848	85	22.54	4
1969	1,120.00	749	1,057	63	23.20	3
1970	644.80	425	600	45	23.87	2
1972	392.00	251	354	38	25.25	2
1973	1,159.09	729	1,028	131	25.95	5
1974	448.00	277	391	57	26.66	2
1977	280.00	165	233	47	28.85	2
1979	60.66	34	48	13	30.36	
1980	112.00	62	87	25	31.12	1
1983	1,456.00	836	1,179	277	29.76	9
1985	1,400.00	769	1,085	315	31.28	10
1986	409.02	220	310	99	31.80	3
1987	441.00	231	326	115	32.80	4
1993	875.00	393	554	321	36.95	9
2000	2,875.00	1,019	1,438	1,437	42.20	34
2004	17,233.24	5,120	7,224	10,009	45.35	221
2006	19,252.16	5,156	7,275	11,977	46.94	255
	62,470.21	27,900	37,395	25,075		567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.2 0.91

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1922	2,829.48	2,702	2,829			
1926	27,541.11	25,783	27,541			
1937	16,189.19	14,295	16,189			
1938	95.25	84	95			
1940	400.17	347	400			
1945	426.05	359	426			
1946	58.82	49	59			
1947	1,202.28	999	1,202			
1949	1,543.88	1,266	1,544			
1950	5,236.77	4,263	5,237			
1951	3,014.62	2,436	3,015			
1952	740.00	593	740			
1953	2,900.60	2,308	2,901			
1955	19,384.40	15,172	19,384			
1956	3,782.70	2,935	3,783			
1957	6,109.86	4,700	6,110			
1958	1,371.20	1,045	1,371			
1959	1,334.85	1,008	1,335			
1963	3,163.12	2,292	3,163			
1964	41.65	30	42			
1965	1,891.52	1,340	1,892			
1966	509.61	357	510			
1967	126.88	88	127			
1968	1,796.46	1,227	1,796			
1969	2,701.00	1,821	2,701			
1970	537.68	358	538			
1971	551.41	362	551			
1972	13,370.77	8,649	13,371			
1973	3,559.13	2,269	3,548	11	21.75	1
1974	28,324.75	17,783	27,809	516	22.33	23
1975	218.60	135	211	8	22.92	
1976	85.52	52	81	5	23.51	
1977	1,110.04	664	1,038	72	24.12	3
1981	1,050.11	584	913	137	26.63	5
1982	80.70	44	69	12	27.28	
1986	7,180.22	4,216	6,593	587	26.13	22
1987	3,015.84	1,734	2,712	304	26.73	11
1989	23,593.89	13,059	20,422	3,172	27.56	115
1992	43,447.38	22,341	34,937	8,510	29.44	289
1993	41,380.63	20,848	32,602	8,779	29.71	295
1994	10,078.67	4,939	7,724	2,355	30.36	78
1995	2,597.85	1,237	1,934	664	31.01	21

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1996	79,849.12	36,874	57,664	22,185	31.66	701
1997	26,972.82	12,140	18,985	7,988	31.97	250
1998	586,849.01	255,514	399,574	187,275	32.64	5,738
1999	21,627.73	9,094	14,221	7,407	33.30	222
2000	177,972.01	72,559	113,468	64,504	33.65	1,917
2001	15,235.14	5,978	9,348	5,887	34.33	171
2002	15,519.54	5,848	9,145	6,375	35.01	182
2003	330,001.37	119,790	187,328	142,673	35.39	4,031
2004	149,518.06	51,868	81,111	68,407	36.08	1,896
2006	158,602.08	50,102	78,350	80,252	37.18	2,158
2007	111,088.83	33,404	52,237	58,852	37.60	1,565
2008	3,484.86	994	1,554	1,931	38.03	51
2010	6,944.58	1,747	2,732	4,213	39.19	108
2014	82,977.62	15,135	23,668	59,310	41.09	1,443
2015	29,547.03	4,875	7,624	21,923	41.34	530
2017	52,907.60	6,751	10,557	42,351	42.14	1,005
2020	250,885.11	17,487	27,347	223,538	42.29	5,286
	2,384,557.17	886,933	1,354,358	1,030,199		28,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.6 1.18

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1916	2,539.39	2,359	2,539			
1917	5.00	5	5			
1924	8,186.45	7,353	8,186			
1925	7,458.05	6,669	7,458			
1926	5,036.15	4,482	5,036			
1927	196.72	174	197			
1928	2,962.00	2,611	2,962			
1929	3,668.00	3,217	3,668			
1939	983.70	816	984			
1942	7,760.64	6,320	7,761			
1943	6,320.60	5,113	6,321			
1945	320.90	256	321			
1946	15,893.43	12,598	15,893			
1947	35,010.67	27,553	35,011			
1948	32,713.76	25,555	32,714			
1949	3,272.52	2,537	3,273			
1950	10,222.52	7,864	10,223			
1951	0.98	1	1			
1952	3,023.42	2,289	3,023			
1953	23.42	18	23			
1957	421.40	305	421			
1961	205.46	143	205			
1962	666.08	458	666			
1966	2.80	2	3			
1967	291.86	189	292			
1968	487.45	311	487			
1970	285.49	177	285			
1972	37,557.12	22,672	37,557			
1973	31,430.77	18,686	31,431			
1974	11,875.77	6,951	11,876			
1975	13,432.20	7,735	13,432			
1979	661.73	355	662			
1981	11,407.29	5,890	11,407			
1983	175.10	106	175			
1984	67,726.27	40,317	67,726			
1985	79.69	47	80			
1989	81,086.07	44,046	81,086			
1990	27,260.97	14,467	27,261			
1991	52,170.80	27,019	52,171			
1992	32,064.02	16,189	32,064			
1993	393.40	195	393			
1995	564.33	265	564			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1997	273,774.80	121,775	273,775			
1998	306,931.44	132,103	306,931			
1999	3,351.15	1,401	3,351			
2000	106,746.74	43,030	106,747			
2002	3,116.50	1,174	3,116			
2004	18,369.13	6,372	17,562	807	36.08	22
2005	63,589.60	21,137	58,257	5,333	36.48	146
2006	82,093.99	26,073	71,861	10,233	36.89	277
2017	18,139.98	2,449	6,749	11,391	39.50	288
2021	24,449.17	1,330	3,666	20,783	37.67	552
	1,416,406.89	681,159	1,367,858	48,549		1,285
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.8	0.09

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1916	605.74	593	265	341	1.12	304
1917	1,489.21	1,450	647	842	1.45	581
1924	2,632.59	2,454	1,095	1,538	3.73	412
1925	2,486.30	2,304	1,028	1,458	4.03	362
1926	805.94	742	331	475	4.33	110
1942	13.91	12	5	9	9.39	1
1943	7,491.00	6,164	2,751	4,740	9.74	487
1945	2,654.21	2,149	959	1,695	10.46	162
1946	6,090.38	4,892	2,183	3,907	10.82	361
1947	10,226.38	8,146	3,635	6,591	11.19	589
1948	12,050.35	9,518	4,248	7,802	11.56	675
1949	37.27	29	13	24	11.94	2
1950	2,967.75	2,303	1,028	1,940	12.32	157
1952	1,916.83	1,460	652	1,265	13.10	97
1953	260.58	197	88	173	13.50	13
1957	733.74	532	237	497	15.14	33
1961	964.56	669	299	666	16.87	39
1962	174.36	119	53	121	17.32	7
1966	137.13	89	40	97	19.16	5
1967	870.46	560	250	620	19.64	32
1968	7.19	5	2	5	20.12	
1971	5,491.18	3,335	1,488	4,003	21.60	185
1972	20,815.26	12,448	5,555	15,260	22.11	690
1973	27,644.52	16,275	7,263	20,382	22.62	901
1974	18,787.75	10,883	4,857	13,931	23.14	602
1975	11,012.38	6,273	2,800	8,212	23.67	347
1977	14,646.32	8,058	3,596	11,050	24.74	447
1979	2,655.00	1,408	628	2,027	25.83	78
1981	16,753.06	8,544	3,813	12,940	26.95	480
1982	32,980.62	16,478	7,354	25,627	27.52	931
1984	27,487.19	16,902	7,543	19,944	24.53	813
1985	398.44	240	107	291	25.13	12
1986	16,462.41	9,790	4,369	12,093	25.33	477
1989	24,459.08	13,704	6,116	18,343	26.81	684
1991	10,795.83	5,834	2,604	8,192	27.36	299
1992	7,004.82	3,689	1,646	5,359	28.01	191
1993	485.00	250	112	373	28.32	13
1994	287.22	145	65	222	28.64	8
1995	846.49	415	185	661	29.30	23
1997	13,420.80	6,251	2,790	10,631	30.01	354
1998	23,638.35	10,708	4,779	18,859	30.39	621
1999	281,659.19	123,874	55,283	226,376	30.78	7,355

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2000	62,780.48	26,763	11,944	50,836	31.18	1,630
2008	30,882.48	9,601	4,285	26,597	33.61	791
2014	34,845.40	7,314	3,264	31,581	34.50	915
2015	1,799.88	345	154	1,646	34.39	48
2019	5,714.85	635	284	5,431	33.29	163
2021	9,993.73	646	288	9,706	31.39	309
	758,363.61	365,195	162,981	595,383		23,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0						3.14

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1904	35.14	35	35			
1909	75.00	75	75			
1910	211.00	211	211			
1915	26.50	26	26			
1916	58.95	59	59			
1921	17.70	18	18			
1938	58.48	55	58			
1939	330.37	307	330			
1940	19.39	18	19			
1941	201.71	186	202			
1942	29.19	27	29			
1943	27.92	25	28			
1944	102.32	93	102			
1945	7,165.82	6,473	7,166			
1946	114.97	103	115			
1947	1,278.03	1,143	1,278			
1948	4,414.39	3,928	4,414			
1949	330.99	293	331			
1950	69,383.58	61,080	69,384			
1951	60,361.90	52,837	60,362			
1952	1,628.76	1,417	1,629			
1953	40.65	35	41			
1955	52.58	45	53			
1958	453.12	378	453			
1969	320.54	240	321			
1970	249.81	185	250			
1974	465.47	325	465			
1975	12,797.48	8,800	12,797			
1979	1,684.94	1,083	1,686			
	161,936.70	139,500	161,937			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R5						
1939	100.32	99	100			
1941	98.88	96	99			
1944	1,462.95	1,409	1,463			
1947	29.25	28	29			
1948	75.00	71	75			
1949	3,618.25	3,429	3,618			
1950	371.91	351	372			
1960	11.75	10	12			
1964	443.26	378	443			
1982	40,000.00	25,182	32,040	7,960	24.08	331
1992	2,452.89	1,200	1,527	926	32.53	28
1993	12,069.59	5,716	7,273	4,797	33.53	143
1998	306,874.45	121,246	154,268	152,606	38.53	3,961
1999	45,797.43	17,376	22,108	23,689	39.53	599
	413,405.93	176,591	223,427	189,979		5,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 1.22

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
1969	7,545.31	7,545	7,545			
1970	116.00	116	116			
1971	9,081.22	9,081	9,081			
1972	5,737.14	5,737	5,737			
1975	23,910.35	23,910	23,910			
1994	10,285.35	7,500	7,542	2,743	10.83	253
1997	15,806.90	10,340	10,397	5,410	13.83	391
2011	360,656.23	109,701	110,310	250,346	27.83	8,996
	433,138.50	173,930	174,638	258,500		9,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 2.23

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	8.69	9	9			
1916	1,786.32	1,786	1,786			
1917	363.37	363	363			
1918	25.48	25	25			
1922	45.18	45	45			
1924	5,593.24	5,593	5,593			
1925	1,233.42	1,233	1,233			
1926	63.48	63	63			
1933	19.78	20	20			
1934	57.37	56	57			
1937	19.93	19	20			
1938	3.19	3	3			
1939	84.73	81	85			
1940	573.99	544	574			
1941	1,087.17	1,025	1,087			
1943	570.69	532	571			
1944	337.97	313	338			
1945	146.21	135	146			
1946	14,905.54	13,627	14,906			
1947	8,931.03	8,113	8,931			
1948	19,135.23	17,271	19,135			
1949	20.86	19	21			
1951	265.03	235	265			
1952	12,170.84	10,701	12,171			
1955	2,287.37	1,970	2,287			
1956	44.62	38	45			
1957	445.55	378	446			
1961	568.38	467	568			
1963	70.50	57	70			
1965	42.48	34	42			
1967	4,390.54	3,414	4,391			
1968	94,202.26	72,479	94,202			
1969	10,938.86	8,324	10,939			
1970	25,791.64	19,406	25,792			
1973	40,293.71	29,213	40,294			
1974	8,392.05	6,004	8,392			
1975	1,320.10	931	1,320			
1976	580.66	404	581			
1977	4,755.64	3,259	4,756			
1978	92.88	63	92	1	16.27	
1981	5,347.65	3,431	5,028	320	17.92	18
1983	55,595.37	39,078	55,595			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1984	8,052.76	5,582	8,053			
1986	2,246.28	1,503	2,205	41	18.39	2
1988	37,073.02	23,860	35,005	2,068	19.48	106
1990	7,473.03	4,610	6,763	710	20.60	34
1991	3,151.27	1,906	2,796	355	21.03	17
1993	14,359.94	8,274	12,139	2,221	22.19	100
1996	5,529.70	2,945	4,321	1,209	23.85	51
1998	350.78	177	260	91	24.84	4
1999	35,898.66	17,526	25,712	10,187	25.34	402
2000	69,766.68	32,972	48,373	21,394	25.85	828
2001	20,654.26	9,385	13,769	6,885	26.61	259
2002	1,771.09	776	1,138	633	27.14	23
2003	4,001.15	1,686	2,474	1,527	27.68	55
2004	423,812.16	171,390	251,446	172,366	28.23	6,106
2005	28,863.63	11,170	16,387	12,477	28.78	434
2006	1,601,556.59	591,135	867,252	734,305	29.34	25,027
2007	203,390.61	71,349	104,676	98,715	29.92	3,299
2008	443,981.80	147,491	216,383	227,599	30.49	7,465
2009	7,446.86	2,342	3,436	4,011	30.88	130
2010	36,199.97	10,675	15,661	20,539	31.48	652
2011	87,605.79	24,092	35,345	52,261	32.08	1,629
2012	35,014.56	8,953	13,135	21,880	32.50	673
2013	191,676.67	45,217	66,338	125,339	32.94	3,805
2015	36,772.48	7,119	10,444	26,328	34.03	774
2020	5,277.70	434	637	4,641	35.30	131
2023	15,652.93	158	232	15,421	32.56	474
	3,650,189.37	1,453,488	2,086,667	1,563,522		52,498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 1.44

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1922	200.56	201	201			
1926	1,998.13	1,998	1,998			
1934	391.52	377	313	79	1.76	45
1935	128.05	122	101	27	2.10	13
1937	22,511.68	21,195	17,590	4,922	2.75	1,790
1938	145.79	136	113	33	3.03	11
1940	466.25	431	358	108	3.53	31
1941	125.63	116	96	30	3.76	8
1942	572.30	524	435	137	3.98	34
1947	27.71	25	21	7	5.16	1
1948	156,278.57	138,289	114,769	41,510	5.41	7,673
1949	25,739.84	22,635	18,785	6,955	5.67	1,227
1950	2,385.26	2,084	1,730	655	5.94	110
1951	634.60	551	457	178	6.21	29
1952	12,244.29	10,556	8,761	3,483	6.48	538
1953	83,449.39	71,447	59,296	24,153	6.76	3,573
1954	18,704.44	15,899	13,195	5,509	7.05	781
1955	425.47	359	298	127	7.34	17
1956	41,624.95	34,868	28,938	12,687	7.63	1,663
1957	145.59	121	100	46	7.93	6
1958	4,730.84	3,901	3,238	1,493	8.24	181
1959	26,068.85	21,332	17,704	8,365	8.54	980
1960	1,948.58	1,581	1,312	637	8.86	72
1961	920.95	741	615	306	9.18	33
1962	792.58	632	525	268	9.51	28
1963	108.84	86	71	38	9.84	4
1964	203.72	160	133	71	10.18	7
1965	136.24	106	88	48	10.53	5
1966	1,354.68	1,041	864	491	10.89	45
1967	2,557.52	1,945	1,614	944	11.26	84
1969	16,191.83	12,047	9,998	6,194	12.03	515
1970	40,453.75	29,763	24,701	15,753	12.42	1,268
1971	619.95	451	374	246	12.83	19
1972	6,122.50	4,397	3,649	2,474	13.25	187
1973	3,435.73	2,436	2,022	1,414	13.68	103
1974	78,589.33	54,979	45,628	32,961	14.12	2,334
1975	32,041.97	22,109	18,349	13,693	14.57	940
1976	23,406.17	15,921	13,213	10,193	15.03	678
1977	35,101.16	23,525	19,524	15,577	15.50	1,005
1978	5,618.23	3,707	3,077	2,541	15.99	159
1979	973.61	632	525	449	16.48	27
1981	6,224.98	3,906	3,242	2,983	17.51	170

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1982	73,605.99	45,354	37,640	35,966	18.04	1,994
1983	47,132.52	33,511	27,812	19,321	16.33	1,183
1984	5,390.12	3,779	3,136	2,254	16.70	135
1985	100,116.93	68,780	57,082	43,035	17.39	2,475
1986	232,223.84	157,076	130,361	101,863	17.78	5,729
1987	59,947.73	39,895	33,110	26,838	18.18	1,476
1988	29,804.94	19,495	16,179	13,626	18.60	733
1989	64,130.19	41,191	34,185	29,945	19.03	1,574
1990	560,499.17	353,227	293,151	267,348	19.46	13,738
1991	31,960.30	19,739	16,382	15,578	19.92	782
1992	88,750.73	53,384	44,305	44,446	20.65	2,152
1993	679,426.85	399,639	331,670	347,757	21.12	16,466
1994	306,019.73	175,839	145,933	160,087	21.59	7,415
1995	82,900.54	46,466	38,563	44,338	22.09	2,007
1996	64,958.21	35,649	29,586	35,372	22.34	1,583
1997	168,090.03	89,726	74,466	93,624	22.85	4,097
1998	182,822.22	94,775	78,656	104,166	23.38	4,455
1999	337,651.23	169,737	140,869	196,782	23.91	8,230
2000	600,376.55	292,083	242,407	357,970	24.45	14,641
2001	17,224.93	8,094	6,717	10,508	25.00	420
2002	829,301.23	377,415	313,226	516,075	25.34	20,366
2003	594,368.52	260,096	215,860	378,509	25.92	14,603
2004	229,810.02	96,911	80,429	149,381	26.29	5,682
2005	62,663.52	25,272	20,974	41,690	26.88	1,551
2006	325,656.73	125,769	104,379	221,278	27.28	8,111
2007	7,253.51	2,674	2,219	5,035	27.69	182
2008	10,850.60	3,802	3,155	7,696	28.12	274
2009	9,456.83	3,135	2,602	6,855	28.57	240
2010	500,623.36	156,895	130,211	370,412	28.85	12,839
2011	111,910.73	32,812	27,231	84,680	29.33	2,887
2012	2,472.89	677	562	1,911	29.65	64
2013	172,160.39	43,591	36,177	135,983	29.99	4,534
2014	3,281,492.57	760,978	631,553	2,649,940	30.36	87,284
2015	67,619.12	14,247	11,824	55,795	30.59	1,824
2016	14,733.81	2,788	2,314	12,420	30.71	404
2017	58,669.93	9,769	8,108	50,562	30.87	1,638
2018	23,260.96	3,329	2,763	20,498	30.94	663
2019	4,053,777.39	483,210	401,026	3,652,751	30.80	118,596

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
2020	510,998.92	48,034	39,864	471,135	30.51	15,442
2021	44,843.19	3,031	2,516	42,327	29.88	1,417
2023	37,850.30	481	399	37,451	25.85	1,449
	15,338,609.30	5,129,687	4,257,623	11,080,986		417,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.72

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1952	1,397.86	1,163	1,398			
1953	416.42	344	416			
1957	250.16	201	250			
1958	11,119.58	8,866	11,120			
1960	8,847.25	6,936	8,847			
1961	23,007.08	17,877	23,007			
1962	908.50	699	908			
1967	458.40	335	458			
1968	5,569.00	4,017	5,569			
1970	588.27	414	588			
1971	6,727.65	4,668	6,728			
1972	393.80	269	394			
1974	1,732.72	1,151	1,733			
1975	70,183.90	45,912	70,184			
1976	285.91	184	284	2	21.37	
1980	9,169.57	5,505	8,496	674	23.98	28
1984	2,323.50	1,447	2,233	90	23.72	4
1985	11,116.43	6,789	10,478	638	24.33	26
1986	69,529.45	41,606	64,212	5,317	24.94	213
1987	75,800.20	44,411	68,541	7,259	25.56	284
1988	3,284.80	1,883	2,906	379	26.18	14
1990	8,332.59	4,560	7,038	1,295	27.44	47
1992	6,636.43	3,454	5,331	1,305	28.71	45
1994	9,462.50	4,692	7,241	2,222	29.66	75
1997	26,332.18	11,921	18,398	7,934	31.64	251
1998	23,821.36	10,431	16,099	7,722	32.30	239
1999	29,380.42	12,425	19,176	10,204	32.98	309
2000	131,222.25	53,499	82,567	48,655	33.65	1,446
2004	8,505.41	2,934	4,528	3,977	36.39	109
2006	5,117.06	1,599	2,468	2,649	37.78	70
2007	36,379.00	10,823	16,704	19,675	38.18	515
2008	19,914.99	5,588	8,624	11,291	38.89	290
2011	237,109.98	54,535	84,166	152,944	40.74	3,754
2015	9,627.81	1,525	2,354	7,274	43.38	168
2021	43,463.71	1,969	3,039	40,425	45.68	885
2022	37,241.68	938	1,447	35,795	45.13	793
	935,657.82	375,570	567,930	367,728		9,565

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 1.02

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R2.5						
1953	597.38	597	597			
1957	139.38	139	139			
1972	6,119.04	5,876	6,119			
1973	1,697.11	1,614	1,697			
1979	1,203.92	1,089	1,204			
1981	2,893.23	2,573	2,893			
1990	17,052.58	14,648	17,053			
1997	481.23	366	482			
	30,183.87	26,902	30,184			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R4						
1874	5.22	5	5			
1875	3,511.90	3,512	3,512			
1876	399.33	399	399			
1877	121.20	121	121			
1886	2,347.39	2,347	2,347			
1887	351.96	352	352			
1888	480.50	480	480			
1889	2,276.99	2,277	2,277			
1890	836.20	836	836			
1891	1,881.69	1,882	1,882			
1892	2,891.69	2,892	2,892			
1893	668.86	669	669			
1894	661.91	662	662			
1895	535.27	535	535			
1896	10,169.79	10,170	10,170			
1897	3,210.24	3,210	3,210			
1898	2,342.79	2,343	2,343			
1899	2,007.66	2,008	2,008			
1900	8,336.26	8,336	8,336			
1901	10,739.29	10,723	10,739			
1902	14,932.27	14,882	14,932			
1903	16,603.95	16,506	16,604			
1904	10,314.78	10,230	10,315			
1905	13,938.16	13,797	13,938			
1906	12,960.19	12,798	12,960			
1907	1,885.76	1,857	1,886			
1908	4,965.96	4,877	4,966			
1909	13,590.56	13,315	13,591			
1910	16,291.54	15,917	16,292			
1911	11,035.87	10,752	11,036			
1912	14,820.96	14,397	14,821			
1913	53,756.04	52,069	53,756			
1914	38,239.94	36,930	38,240			
1915	16,991.79	16,359	16,992			
1916	2,952.20	2,833	2,952			
1917	4,126.20	3,947	4,126			
1918	2,220.14	2,117	2,220			
1919	1,209.99	1,150	1,210			
1920	411.47	390	411			
1921	3,767.72	3,557	3,768			
1922	8,718.64	8,202	8,719			
1923	11,298.03	10,591	11,298			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R4						
1924	17,164.02	16,031	17,164			
1925	9,370.83	8,722	9,371			
1926	10,383.19	9,629	10,383			
1927	3,061.15	2,828	3,061			
1928	551.84	508	552			
1929	2,854.05	2,617	2,854			
1930	5,594.99	5,110	5,595			
1931	1,764.72	1,605	1,765			
1932	322.40	292	322			
1933	487.51	440	488			
1934	111.11	100	111			
1935	4,193.96	3,749	4,194			
1936	2,694.95	2,397	2,695			
1937	3,195.38	2,829	3,195			
1938	1,543.42	1,359	1,543			
1939	9,142.81	8,008	9,143			
1940	6,368.41	5,546	6,368			
1941	16,191.28	14,015	16,191			
1942	12,089.15	10,400	12,089			
1943	7,232.95	6,181	7,233			
1944	9,080.15	7,707	9,080			
1945	1,644.37	1,385	1,644			
1946	3,526.19	2,948	3,526			
1947	6,519.10	5,408	6,519			
1948	30,372.15	24,985	30,372			
1949	31,026.03	25,298	30,754	272	14.77	18
1950	12,676.12	10,242	12,451	225	15.36	15
1951	21,259.43	17,016	20,686	573	15.97	36
1952	19,327.09	15,317	18,620	707	16.60	43
1953	35,687.10	27,997	34,035	1,652	17.24	96
1954	22,934.22	17,806	21,646	1,288	17.89	72
1955	32,705.79	25,118	30,535	2,171	18.56	117
1956	20,253.62	15,385	18,703	1,551	19.23	81
1957	20,779.50	15,608	18,974	1,806	19.91	91
1958	77,494.10	57,530	69,936	7,558	20.61	367
1959	113,486.56	83,256	101,210	12,277	21.31	576
1960	31,395.34	22,758	27,666	3,729	22.01	169
1961	58,106.99	41,598	50,569	7,538	22.73	332
1962	39,442.80	27,876	33,887	5,556	23.46	237
1963	71,371.72	49,790	60,527	10,845	24.19	448
1964	72,638.04	49,993	60,774	11,864	24.94	476
1965	93,204.18	63,274	76,919	16,285	25.69	634

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R4						
1966	46,284.65	30,976	37,656	8,629	26.46	326
1967	10,964.26	7,232	8,792	2,172	27.23	80
1968	39,479.14	25,657	31,190	8,289	28.01	296
1969	34,106.74	21,824	26,530	7,577	28.81	263
1970	38,596.33	24,311	29,554	9,042	29.61	305
1971	51,648.23	32,009	38,912	12,736	30.42	419
1972	22,060.85	13,446	16,346	5,715	31.24	183
1973	7,138.99	4,277	5,199	1,940	32.07	60
1974	92,191.17	54,266	65,969	26,222	32.91	797
1975	2,242.00	1,296	1,575	667	33.75	20
1976	8,345.99	4,735	5,756	2,590	34.61	75
1977	3,873.43	2,156	2,621	1,252	35.47	35
1978	84,242.26	45,975	55,890	28,352	36.34	780
1979	24,464.37	13,082	15,903	8,561	37.22	230
1980	58,135.91	30,441	37,006	21,130	38.11	554
1981	13,989.25	7,169	8,715	5,274	39.00	135
1982	37,555.24	18,825	22,885	14,670	39.90	368
1983	34,607.87	17,934	21,801	12,807	37.35	343
1984	72,247.97	36,500	44,371	27,877	38.36	727
1985	20,647.40	10,167	12,360	8,287	39.35	211
1986	66,854.26	32,050	38,962	27,892	40.36	691
1987	207,799.90	97,708	118,779	89,021	40.75	2,185
1988	144,488.06	66,060	80,306	64,182	41.75	1,537
1989	137,876.65	61,245	74,452	63,425	42.75	1,484
1990	244,291.28	105,338	128,054	116,237	43.75	2,657
1991	66,846.87	27,955	33,984	32,863	44.75	734
1992	23,800.79	9,718	11,814	11,987	45.17	265
1993	63,862.62	25,239	30,682	33,181	46.17	719
1994	44,318.53	16,934	20,586	23,733	47.17	503
1995	74,651.74	27,546	33,486	41,166	48.17	855
1996	39,258.64	13,972	16,985	22,274	49.17	453
1997	65,568.46	22,477	27,324	38,244	50.17	762
1998	15,268.71	5,034	6,120	9,149	51.17	179
1999	37,476.41	11,955	14,533	22,943	51.59	445
2000	50,113.86	15,325	18,630	31,484	52.59	599
2001	502,822.04	147,126	178,854	323,968	53.59	6,045
2002	150,557.33	42,066	51,137	99,420	54.59	1,821
2003	91,370.41	24,323	29,568	61,802	55.59	1,112
2004	52,145.60	13,193	16,038	36,108	56.59	638
2005	145,956.11	35,000	42,548	103,408	57.59	1,796
2006	27,628.07	6,261	7,611	20,017	58.59	342
2007	51,942.05	11,084	13,474	38,468	59.59	646

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R4						
2008	164,306.52	32,894	39,988	124,319	60.59	2,052
2009	24,419.44	4,566	5,551	18,868	61.59	306
2010	43,311.35	7,528	9,151	34,160	62.59	546
2011	88,326.95	14,185	17,244	71,083	63.59	1,118
2012	13,622.04	2,023	2,459	11,163	64.02	174
2013	15,156.01	2,049	2,491	12,665	65.02	195
2014	36,947.77	4,504	5,475	31,473	66.02	477
2015	36,574.58	3,972	4,829	31,746	67.02	474
2016	34,368.29	3,275	3,981	30,387	68.02	447
2017	85,120.56	6,980	8,485	76,636	69.02	1,110
2018	48,937.81	3,362	4,087	44,851	70.02	641
2022	2,234.93	35	43	2,192	74.02	30
	4,869,103.70	2,337,153	2,768,900	2,100,204		44,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.7 0.90

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1920	182.35	182	182			
1954	2,718.88	2,336	2,719			
1955	5,528.42	4,719	5,528			
1964	8,289.98	6,563	8,290			
1978	486,335.94	318,224	438,366	47,970	20.74	2,313
1980	12,052.02	7,607	10,479	1,573	22.13	71
1982	144,492.45	87,755	120,886	23,606	23.56	1,002
1983	5,454.59	3,527	4,859	596	21.94	27
1984	6,913.86	4,387	6,043	871	22.56	39
1991	6,596.96	3,586	4,940	1,657	27.01	61
1995	19,508.20	9,452	13,021	6,487	29.97	216
1996	34,710.81	16,314	22,473	12,238	30.64	399
1997	18,500.00	8,423	11,603	6,897	31.30	220
1999	1,169.44	495	682	487	32.98	15
2001	7,210.91	2,830	3,898	3,313	34.33	97
2006	93,601.90	29,082	40,062	53,540	38.08	1,406
2007	383,356.21	112,170	154,518	228,838	39.08	5,856
2008	596,565.77	164,652	226,815	369,751	39.78	9,295
2009	205,133.93	53,171	73,245	131,889	40.48	3,258
2011	3,201.69	717	988	2,214	42.18	52
2022	56,121.60	1,280	1,763	54,359	50.11	1,085
	2,097,645.91	837,472	1,151,360	946,286		25,412

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 1.21

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R2.5						
1915	2,039.02	2,039	2,039			
1921	15.25	15	15			
1926	674.20	659	674			
1933	308.06	290	308			
1936	213.91	199	214			
1938	94.77	87	95			
1942	4,567.33	4,134	4,567			
1946	33.12	29	33			
1947	467.40	413	467			
1948	4,490.90	3,953	4,491			
1949	21,634.60	18,948	21,635			
1950	8,917.38	7,769	8,917			
1951	12,398.99	10,749	12,399			
1952	9,794.83	8,445	9,795			
1953	13,583.85	11,647	13,584			
1954	4,677.51	3,988	4,678			
1955	3,289.22	2,788	3,289			
1956	3,955.53	3,332	3,956			
1957	809.82	678	810			
1958	773.26	643	773			
1959	6,263.37	5,172	6,263			
1960	7,763.15	6,364	7,763			
1961	4,903.21	3,989	4,903			
1962	720.58	582	721			
1963	5,812.66	4,652	5,813			
1964	14,748.06	11,699	14,748			
1965	359.61	283	360			
1966	4,223.66	3,288	4,224			
1967	206.63	159	207			
1968	11,635.65	8,871	11,636			
1969	3,475.25	2,620	3,475			
1970	1,542.20	1,149	1,542			
1971	8,490.84	6,251	8,491			
1973	13,809.31	9,907	13,809			
1974	1,991.11	1,409	1,991			
1975	635.87	443	636			
1976	1,120.08	770	1,120			
1978	32,091.49	21,355	32,091			
1979	11,321.38	7,408	11,321			
1980	0.01					
1981	27,039.82	17,074	27,040			
1983	2,322.66	1,567	2,323			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R2.5						
1984	35,991.84	23,963	35,992			
1985	12,866.74	8,397	12,867			
1986	2,980.58	1,905	2,981			
1987	20,248.43	12,669	20,248			
1988	1,833.40	1,128	1,833			
1989	6,868.66	4,130	6,869			
1990	443.70	260	444			
1991	1,335.51	765	1,336			
1993	86,082.31	47,001	84,637	1,445	25.08	58
1994	5,801.95	3,080	5,546	256	25.78	10
1995	1,205.33	621	1,118	87	26.48	3
1997	4,740.41	2,307	4,154	586	27.60	21
1998	5,820.43	2,739	4,932	888	28.31	31
1999	42,005.79	19,083	34,364	7,642	29.03	263
2000	2,641.28	1,156	2,082	559	29.75	19
2002	7,408.89	3,011	5,422	1,987	30.92	64
2003	115,950.81	45,128	81,264	34,687	31.65	1,096
2004	74,594.44	27,883	50,210	24,384	32.11	759
2005	44,125.47	15,713	28,295	15,830	32.85	482
2006	23,119.09	7,819	14,080	9,039	33.59	269
2007	223.16	71	128	95	34.34	3
2008	369,366.95	112,029	201,736	167,631	34.84	4,811
2010	119,355.96	31,904	57,451	61,905	36.09	1,715
2011	11,451.64	2,842	5,118	6,334	36.85	172
2014	222,953.81	42,718	76,924	146,030	38.68	3,775
2017	149,925.02	19,880	35,799	114,126	40.34	2,829
2022	106,274.09	2,901	5,224	101,050	41.57	2,431
	1,728,831.24	636,920	1,034,270	694,561		18,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9 1.09

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	238	238			
1939	19.57	20	20			
1941	2,931.40	2,908	2,931			
1947	529.70	507	530			
1949	416.19	393	416			
1950	3,524.86	3,306	3,525			
1951	1,022.22	952	1,022			
1952	5,364.58	4,964	5,365			
1953	2,751.48	2,528	2,751			
1954	2,503.83	2,285	2,504			
1955	1,688.17	1,529	1,688			
1956	69.33	62	69			
1958	3,139.09	2,783	3,139			
1959	727.82	640	728			
1964	948.40	802	943	5	6.93	1
1969	176.01	142	167	9	8.62	1
1974	304.86	233	274	31	10.58	3
1980	5,852.63	4,118	4,840	1,013	13.34	76
1983	414.15	311	366	48	13.31	4
1984	12,992.80	9,617	11,302	1,691	13.75	123
1986	483.17	347	408	75	14.65	5
1989	6,269.91	4,242	4,985	1,285	16.34	79
1990	3,452.63	2,290	2,691	762	16.84	45
1991	4,259.48	2,768	3,253	1,006	17.34	58
1992	6,560.01	4,171	4,902	1,658	17.85	93
1993	1,344.70	836	983	362	18.38	20
1996	4,261.43	2,466	2,898	1,363	19.78	69
1997	548.91	309	363	186	20.34	9
1998	1,713.94	936	1,100	614	20.92	29

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
2003	3,060.34	1,407	1,654	1,406	23.69	59
2010	5,254.57	1,695	1,992	3,263	27.65	118
2011	7,667.97	2,313	2,719	4,949	28.16	176
	94,788.96	66,415	75,063	19,726		968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 1.02						

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1875	8,090.00	8,058	8,090			
1886	2,037.41	1,962	2,037			
1887	12,982.71	12,455	12,983			
1888	5,051.63	4,829	5,052			
1889	1,217.90	1,160	1,218			
1890	7,553.76	7,169	7,554			
1891	11,558.60	10,930	11,559			
1892	8,224.48	7,751	8,224			
1893	14,634.18	13,745	14,634			
1894	1,427.37	1,336	1,427			
1896	2,076.70	1,932	2,077			
1897	9,432.93	8,748	9,433			
1899	20,243.82	18,660	20,244			
1900	78,971.87	72,575	78,972			
1901	29,009.25	26,580	29,009			
1902	153,493.92	140,235	153,494			
1903	18,254.17	16,627	18,254			
1904	471.98	429	472			
1905	33,145.87	30,010	33,146			
1906	71,236.40	64,299	71,236			
1907	6,106.02	5,495	6,106			
1908	14,423.16	12,938	14,423			
1909	21,500.56	19,227	21,501			
1910	8,519.66	7,594	8,520			
1911	17,714.23	15,739	17,714			
1912	21,171.50	18,747	21,172			
1913	3,657.98	3,229	3,658			
1914	54,558.01	47,990	54,558			
1915	25,233.19	22,120	25,233			
1916	22,465.77	19,627	22,466			
1917	65,517.26	57,033	65,517			
1918	2,283.50	1,981	2,284			
1919	19,503.98	16,856	19,504			
1920	1,590.74	1,370	1,591			
1921	20,324.81	17,436	20,325			
1922	12,536.89	10,713	12,537			
1923	2,722.18	2,317	2,722			
1924	78,677.18	66,688	78,677			
1925	136,657.05	115,355	136,657			
1926	129,870.96	109,157	129,871			
1927	44,051.95	36,860	44,052			
1928	14,547.60	12,118	14,548			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1929	33,300.56	27,610	33,301			
1930	43,576.89	35,956	43,577			
1931	28,958.92	23,775	28,959			
1932	10,577.94	8,640	10,578			
1933	8,272.00	6,721	8,272			
1934	4,714.87	3,810	4,715			
1935	52,497.84	42,176	52,498			
1936	45,803.00	36,579	45,803			
1937	56,025.40	44,477	56,025			
1938	54,497.14	42,992	54,497			
1939	118,042.26	92,516	118,042			
1940	29,734.08	23,148	29,620	114	17.72	6
1941	40,117.35	31,016	39,687	430	18.15	24
1942	94,547.36	72,576	92,866	1,681	18.59	90
1943	42,153.30	32,121	41,101	1,052	19.04	55
1944	116,914.65	88,417	113,136	3,779	19.50	194
1945	17,177.08	12,887	16,490	687	19.98	34
1946	24,013.11	17,872	22,869	1,144	20.46	56
1947	64,301.92	47,455	60,722	3,580	20.96	171
1948	711,501.08	520,641	666,200	45,301	21.46	2,111
1949	1,235,870.89	896,315	1,146,903	88,968	21.98	4,048
1950	236,122.23	169,682	217,121	19,001	22.51	844
1951	245,783.50	174,998	223,923	21,860	23.04	949
1952	1,237,528.13	872,606	1,116,566	120,962	23.59	5,128
1953	558,086.54	389,611	498,537	59,550	24.15	2,466
1954	758,850.90	524,366	670,966	87,885	24.72	3,555
1955	934,702.60	639,224	817,936	116,767	25.29	4,617
1956	437,274.12	295,816	378,519	58,755	25.88	2,270
1957	1,337,648.13	894,887	1,145,076	192,572	26.48	7,272
1958	875,818.83	579,354	741,327	134,492	27.08	4,966
1959	1,958,300.84	1,280,239	1,638,163	320,138	27.70	11,557
1960	710,245.82	458,819	587,094	123,152	28.32	4,349
1961	1,671,733.13	1,066,766	1,365,008	306,725	28.95	10,595
1962	1,560,842.59	983,518	1,258,486	302,357	29.59	10,218
1963	1,812,434.20	1,127,334	1,442,509	369,925	30.24	12,233
1964	1,815,425.35	1,114,217	1,425,725	389,700	30.90	12,612
1965	829,603.52	502,325	642,763	186,841	31.56	5,920
1966	1,267,208.69	756,524	968,030	299,179	32.24	9,280
1967	1,124,284.23	661,776	846,793	277,491	32.91	8,432
1968	1,079,354.79	626,026	801,048	278,307	33.60	8,283
1969	1,224,350.93	699,410	894,948	329,403	34.30	9,604
1970	786,926.08	442,646	566,399	220,527	35.00	6,301

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1971	646,715.16	358,034	458,132	188,583	35.71	5,281
1972	1,925,204.33	1,048,755	1,341,961	583,243	36.42	16,014
1973	1,254,047.41	671,856	859,691	394,356	37.14	10,618
1974	852,881.66	449,145	574,715	278,167	37.87	7,345
1975	678,998.95	351,300	449,515	229,484	38.61	5,944
1976	566,416.61	287,808	368,272	198,145	39.35	5,035
1977	1,065,856.41	531,596	680,217	385,639	40.10	9,617
1978	4,810,460.10	2,354,143	3,012,304	1,798,156	40.85	44,019
1979	2,206,454.59	1,058,833	1,354,857	851,598	41.61	20,466
1980	779,548.65	366,583	469,071	310,478	42.38	7,326
1981	2,372,305.88	1,092,732	1,398,233	974,073	43.15	22,574
1982	2,154,214.16	971,292	1,242,842	911,372	43.93	20,746
1983	1,049,120.31	530,960	679,404	369,716	39.20	9,432
1984	3,417,076.58	1,699,654	2,174,836	1,242,241	39.57	31,394
1985	2,464,396.50	1,203,858	1,540,427	923,970	39.96	23,122
1986	2,545,886.76	1,211,078	1,549,666	996,221	40.96	24,322
1987	4,114,412.89	1,919,785	2,456,510	1,657,903	41.35	40,094
1988	1,733,499.17	786,315	1,006,150	727,349	42.36	17,171
1989	3,080,438.41	1,368,331	1,750,883	1,329,555	42.75	31,101
1990	7,250,258.76	3,150,237	4,030,967	3,219,292	43.17	74,572
1991	4,298,714.80	1,811,478	2,317,923	1,980,792	44.17	44,845
1992	2,390,870.57	983,604	1,258,596	1,132,275	44.59	25,393
1993	3,002,897.29	1,195,754	1,530,058	1,472,839	45.59	32,306
1994	2,066,042.49	801,418	1,025,475	1,040,567	46.02	22,611
1995	2,164,916.08	817,039	1,045,463	1,119,453	46.46	24,095
1996	2,199,904.42	800,765	1,024,639	1,175,265	47.46	24,763
1997	3,864,035.10	1,364,777	1,746,336	2,117,699	47.91	44,202
1998	2,316,824.61	787,257	1,007,355	1,309,470	48.90	26,779
1999	2,670,867.30	877,914	1,123,357	1,547,510	49.36	31,351
2000	2,789,928.51	885,523	1,133,094	1,656,835	49.82	33,256
2001	2,236,989.73	679,374	869,310	1,367,680	50.82	26,912
2002	3,069,371.24	896,563	1,147,220	1,922,151	51.30	37,469
2003	2,315,898.05	649,146	830,632	1,485,266	51.78	28,684
2004	3,363,417.53	896,014	1,146,518	2,216,900	52.78	42,003
2005	8,670,131.58	2,204,814	2,821,227	5,848,905	53.26	109,818
2006	7,621,114.55	1,844,310	2,359,934	5,261,181	53.76	97,864
2007	6,842,609.61	1,560,115	1,996,285	4,846,325	54.75	88,517
2008	7,012,149.83	1,510,417	1,932,693	5,079,457	55.25	91,936
2009	4,456,552.61	902,898	1,155,326	3,301,227	55.76	59,204
2010	8,515,976.73	1,614,629	2,066,040	6,449,937	56.28	114,604
2011	11,248,836.60	1,984,295	2,539,056	8,709,781	56.80	153,341
2012	8,325,157.66	1,347,843	1,724,667	6,600,491	57.80	114,195

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
2013	10,490,827.88	1,556,839	1,992,094	8,498,734	58.33	145,701
2014	7,039,142.87	948,876	1,214,159	5,824,984	58.86	98,963
2015	5,578,431.81	674,432	862,987	4,715,445	59.40	79,385
2016	3,772,765.89	405,572	518,960	3,253,806	59.50	54,686
2017	14,350,221.27	1,336,006	1,709,521	12,640,700	60.06	210,468
2018	2,826,293.64	221,864	283,892	2,542,402	60.62	41,940
2019	11,544,723.82	741,171	948,384	10,596,340	60.77	174,368
2020	5,071,023.18	250,509	320,545	4,750,478	60.94	77,953
2021	1,553,728.93	53,448	68,391	1,485,338	60.73	24,458
2022	30,798,328.51	588,248	752,708	30,045,621	59.81	502,351
2023	3,014,045.46	17,180	21,983	2,992,062	57.81	51,757
	268,958,805.36	72,060,311	92,039,030	176,919,775		3,310,611
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.4 1.23

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 42-S0.5						
1920	599.44	599	599			
1936	123.65	124	124			
1938	674.76	675	675			
1942	88.86	87	89			
1950	1,394.40	1,270	1,394			
1952	24,987.70	22,370	24,988			
1954	13,489.08	11,861	13,489			
1955	47,181.68	41,104	47,182			
1956	1,212.05	1,046	1,212			
1957	57.14	49	57			
1959	1,690.70	1,418	1,658	33	6.77	5
1960	380.66	316	370	11	7.11	2
1962	30,076.54	24,491	28,638	1,439	7.80	184
1963	3,639.29	2,933	3,430	209	8.15	26
1964	42,919.66	34,234	40,031	2,889	8.50	340
1965	764.19	603	705	59	8.86	7
1971	553.97	408	477	77	11.05	7
1972	197.37	144	168	29	11.42	3
1974	102.75	73	85	18	12.19	1
1975	911.97	639	747	165	12.58	13
1978	1,246,789.41	837,718	979,573	267,216	13.78	19,392
1979	2,233.94	1,479	1,729	505	14.19	36
1980	2,207.18	1,440	1,684	523	14.60	36
1981	94,396.13	60,638	70,906	23,490	15.02	1,564
1982	321,615.86	203,306	237,733	83,883	15.45	5,429
1983	34,088.05	25,331	29,620	4,468	13.89	322
1984	50,633.93	37,084	43,364	7,270	14.31	508
1985	5,075.02	3,661	4,281	794	14.74	54
1986	17,937.30	12,800	14,967	2,970	14.92	199
1987	14,602.06	10,245	11,980	2,622	15.38	170
1988	571.27	396	463	108	15.59	7
1989	13,845.72	9,414	11,008	2,838	16.09	176
1990	45,081.61	30,205	35,320	9,762	16.34	597
1991	15,752.11	10,387	12,146	3,606	16.61	217
1992	4,091.08	2,640	3,087	1,004	17.14	59
1993	35,833.61	22,701	26,545	9,289	17.45	532
1994	26,575.45	16,509	19,305	7,270	17.78	409
1995	62,255.32	37,876	44,290	17,965	18.13	991
1996	244,378.23	145,405	170,027	74,351	18.49	4,021
1997	10,654.04	6,189	7,237	3,417	18.88	181
1998	51,735.24	29,427	34,410	17,325	19.08	908
1999	8,752.28	4,844	5,664	3,088	19.50	158

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 42-S0.5						
2000	2,389.63	1,284	1,501	889	19.94	45
2001	455,747.35	238,401	278,771	176,976	20.21	8,757
2002	49,333.60	24,958	29,184	20,150	20.67	975
2003	404,225.78	198,071	231,611	172,615	20.99	8,224
2004	87,639.56	41,489	48,515	39,125	21.32	1,835
2005	1,790,203.91	813,111	950,799	839,405	21.83	38,452
2006	456,808.88	199,169	232,895	223,914	22.20	10,086
2007	1,907,380.38	795,568	930,285	977,095	22.59	43,253
2008	1,838,363.56	733,323	857,500	980,864	22.86	42,907
2009	1,884,127.28	712,577	833,241	1,050,886	23.29	45,122
2010	110,266.29	39,343	46,005	64,261	23.73	2,708
2011	1,439,470.91	483,374	565,226	874,245	24.07	36,321
2012	204,021.65	63,798	74,601	129,421	24.55	5,272
2013	101,140.44	29,310	34,273	66,867	24.92	2,683
2014	2,702,335.19	718,281	839,912	1,862,423	25.32	73,555
2015	76,770.95	18,494	21,626	55,145	25.73	2,143
2017	86,639.72	16,297	19,057	67,583	26.62	2,539
2019	161,755.40	21,368	24,986	136,769	27.38	4,995
2020	4,038.76	413	483	3,556	27.79	128
2021	206,208.56	14,744	17,241	188,968	28.14	6,715
2022	45,953.47	1,811	2,118	43,835	28.42	1,542
2023	10,478.42	121	141	10,337	28.65	361
	16,505,450.39	6,819,444	7,971,428	8,534,022		375,172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 2.27

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 48-R1.5						
1905	126.97	127	127			
1916	12.64	13	13			
1917	15.92	16	16			
1918	7.96	8	8			
1919	26.69	27	27			
1920	194.73	195	195			
1924	113.45	113	113			
1925	7.96	8	8			
1926	166.62	167	167			
1927	64.72	65	65			
1928	18.28	18	18			
1929	365.67	360	366			
1930	197.26	193	197			
1931	253.94	246	254			
1934	504.03	478	504			
1935	1,542.11	1,454	1,542			
1936	970.97	909	971			
1937	1,375.13	1,280	1,375			
1940	1,352.12	1,239	1,352			
1941	94.25	86	94			
1942	658.51	597	659			
1943	319.19	288	319			
1945	133.03	119	133			
1946	135.98	121	136			
1947	1,785.01	1,574	1,785			
1948	1,160.75	1,017	1,161			
1949	28,086.60	24,453	28,087			
1950	43,398.25	37,530	43,398			
1951	1,164.14	1,000	1,164			
1952	8,054.06	6,871	8,054			
1953	24,776.71	20,988	24,777			
1954	12,270.89	10,320	12,271			
1955	27,983.94	23,367	27,984			
1956	11,206.72	9,288	11,207			
1957	42,073.90	34,597	42,074			
1958	44,409.72	36,231	44,410			
1959	7,857.62	6,358	7,858			
1960	2,253.45	1,808	2,253			
1961	13,177.13	10,484	13,177			
1962	20,185.94	15,917	20,186			
1963	5,845.08	4,568	5,845			
1964	91,525.82	70,857	91,526			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 48-R1.5						
1965	40,547.95	31,087	40,548			
1966	25,428.25	19,299	25,428			
1967	36,283.67	27,250	36,284			
1968	233,560.15	173,517	233,560			
1969	110,768.85	81,369	110,769			
1970	12,906.53	9,371	12,907			
1971	70,797.34	50,782	70,519	278	13.57	20
1972	18,466.01	13,080	18,164	302	14.00	22
1973	28,264.05	19,761	27,442	822	14.44	57
1974	38,616.91	26,638	36,991	1,626	14.89	109
1975	11,750.41	7,993	11,100	650	15.35	42
1976	29,464.67	19,748	27,423	2,042	15.83	129
1977	16,123.56	10,645	14,782	1,342	16.31	82
1978	225,570.38	146,621	203,608	21,962	16.80	1,307
1979	210,170.01	134,379	186,608	23,562	17.31	1,361
1980	227,991.93	143,302	198,999	28,993	17.83	1,626
1981	302,436.97	186,755	259,341	43,096	18.36	2,347
1982	162,570.63	98,593	136,913	25,658	18.89	1,358
1983	160,161.66	112,578	156,334	3,828	16.98	225
1984	132,746.48	91,502	127,066	5,680	17.65	322
1985	161,390.22	109,649	152,266	9,124	18.01	507
1986	66,163.09	44,263	61,467	4,696	18.39	255
1987	388,373.82	255,628	354,983	33,391	18.78	1,778
1988	75,022.16	48,284	67,051	7,971	19.48	409
1989	226,889.07	143,417	199,159	27,730	19.89	1,394
1990	167,287.55	103,752	144,077	23,211	20.31	1,143
1991	378,694.24	230,246	319,736	58,958	20.74	2,843
1992	164,917.72	98,176	136,334	28,584	21.19	1,349
1993	671,967.93	391,220	543,276	128,692	21.65	5,944
1994	294,240.59	167,364	232,413	61,828	22.11	2,796
1995	346,133.62	191,100	265,375	80,759	22.85	3,534
1996	145,006.62	77,999	108,315	36,692	23.34	1,572
1997	678,213.78	354,909	492,852	185,362	23.84	7,775
1998	739,521.79	377,822	524,670	214,852	24.09	8,919
1999	273,882.18	135,681	188,416	85,466	24.61	3,473
2000	277,457.61	133,069	184,789	92,669	25.14	3,686
2001	273,415.07	126,673	175,907	97,508	25.68	3,797
2002	1,110,638.23	496,011	688,796	421,842	26.23	16,082
2003	659,308.58	284,558	395,157	264,152	26.56	9,945
2004	1,663,495.04	688,687	956,359	707,136	27.13	26,065
2005	191,503.08	76,180	105,789	85,714	27.50	3,117
2006	1,231,968.52	467,409	649,077	582,892	28.08	20,758

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 48-R1.5						
2007	1,213,524.59	439,417	610,205	603,320	28.48	21,184
2008	516,788.93	177,930	247,086	269,703	28.89	9,336
2009	588,778.00	191,824	266,380	322,398	29.31	11,000
2010	1,168,477.85	358,489	497,823	670,655	29.75	22,543
2011	1,558,890.88	449,584	624,324	934,567	30.03	31,121
2012	2,434,697.01	655,177	909,825	1,524,872	30.33	50,276
2013	1,161,379.48	289,300	401,743	759,636	30.65	24,784
2014	1,492,794.43	340,656	473,059	1,019,735	31.00	32,895
2015	1,760,297.12	365,086	506,984	1,253,313	31.20	40,170
2016	1,961,514.64	364,057	505,555	1,455,960	31.44	46,309
2017	10,909,118.35	1,782,550	2,475,376	8,433,742	31.57	267,144
2018	437,939.03	61,530	85,445	352,494	31.60	11,155
2019	450,168.81	52,715	73,204	376,965	31.42	11,998
2020	552,182.12	50,911	70,698	481,484	31.20	15,432
2021	162,462.02	10,771	14,957	147,505	30.51	4,835
2022	722,696.96	27,824	38,639	684,058	29.14	23,475
2023	4,805,733.54	60,072	83,420	4,722,314	26.33	179,351
	44,573,434.54	12,409,615	17,161,649	27,411,786		939,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 2.11

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1953	2,740.74	2,734	2,741			
1954	35.60	35	36			
1955	351.02	344	351			
1961	756.22	699	756			
1965	3,429.65	3,052	3,430			
1968	1,634.56	1,410	1,635			
1969	2,732.34	2,333	2,732			
1970	2,520.94	2,128	2,521			
1974	578.55	465	579			
1975	236.10	187	235	1	7.23	
1976	1,215.86	951	1,198	18	7.61	2
1979	17,650.83	13,223	16,652	999	8.78	114
1982	4,504.21	3,213	4,046	458	10.03	46
1986	2,135.76	1,659	2,089	47	10.68	4
1987	256.35	197	248	8	11.00	1
1989	26,482.55	19,634	24,725	1,758	11.92	147
1990	14.84	11	14	1	12.29	
1991	4,856.79	3,484	4,387	470	12.68	37
1992	8,073.07	5,687	7,162	911	13.08	70
1993	12,151.68	8,394	10,570	1,582	13.50	117
1994	35,464.43	23,999	30,222	5,242	13.94	376
1995	17,491.87	11,627	14,642	2,850	14.21	201
1996	17,646.12	11,458	14,429	3,217	14.67	219
1997	108,647.75	68,796	86,634	22,014	15.16	1,452
1998	56,483.33	34,969	44,036	12,447	15.48	804
1999	28,011.20	16,857	21,228	6,783	15.99	424
2000	86,140.66	50,487	63,578	22,563	16.36	1,379
2002	78,749.24	43,501	54,780	23,969	17.15	1,398
2003	46,378.35	24,785	31,211	15,167	17.57	863
2004	24,561.39	12,664	15,948	8,613	18.01	478
2008	111,157.57	48,387	60,933	50,225	19.68	2,552
2011	19,861.33	7,347	9,252	10,609	20.73	512
2013	5,239.33	1,694	2,133	3,106	21.28	146
2014	4,900.00	1,464	1,844	3,056	21.51	142
2015	553,624.92	151,472	190,747	362,878	21.68	16,738
2016	295,458.11	73,037	91,974	203,484	21.82	9,326
2017	631,609.62	138,638	174,585	457,025	21.92	20,850
2018	241,146.06	45,962	57,879	183,267	21.93	8,357

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2019	4,636.30	746	939	3,697	21.74	170
2021	160,434.13	15,113	19,033	141,401	20.82	6,792
2023	30,785.92	588	740	30,046	17.12	1,755
	2,650,785.29	853,431	1,072,874	1,577,911		75,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.85

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	366.62	367	367			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,358.95	1,359	1,359			
1900	1,487.01	1,487	1,487			
1901	57,750.82	57,751	57,751			
1902	20,985.66	20,986	20,986			
1903	55,757.91	55,758	55,758			
1904	6,974.52	6,975	6,975			
1905	20,820.07	20,820	20,820			
1906	12,696.56	12,697	12,697			
1907	3,991.47	3,991	3,991			
1908	3,682.91	3,683	3,683			
1909	2,061.23	2,053	2,061			
1910	3,165.76	3,152	3,166			
1911	6,116.69	6,078	6,117			
1912	12,423.56	12,308	12,424			
1913	7,267.85	7,182	7,268			
1914	8,650.32	8,527	8,650			
1915	16,578.55	16,293	16,579			
1916	3,836.99	3,760	3,837			
1917	3,163.19	3,091	3,163			
1918	1,448.90	1,412	1,449			
1919	1,808.38	1,756	1,808			
1920	5,435.30	5,263	5,435			
1921	3,077.86	2,971	3,078			
1922	6,721.09	6,465	6,721			
1923	7,711.85	7,394	7,712			
1924	3,514.28	3,358	3,514			
1925	4,311.45	4,105	4,311			
1926	2,267.36	2,151	2,267			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1927	3,524.17	3,332	3,524			
1928	1,429.17	1,346	1,429			
1929	3,436.00	3,224	3,433	3	4.62	1
1930	5,769.25	5,393	5,742	27	4.89	6
1931	4,799.02	4,469	4,758	41	5.16	8
1932	2,986.25	2,770	2,949	37	5.43	7
1933	884.91	818	871	14	5.70	2
1934	985.72	907	966	20	5.98	3
1935	975.62	894	952	24	6.26	4
1936	3,380.64	3,085	3,285	96	6.55	15
1937	4,752.29	4,318	4,597	155	6.85	23
1938	3,461.64	3,132	3,335	127	7.15	18
1939	8,948.17	8,057	8,578	370	7.47	50
1940	12,537.47	11,235	11,962	575	7.79	74
1941	25,958.06	23,148	24,646	1,312	8.12	162
1942	6,103.48	5,414	5,764	339	8.47	40
1943	1,382.06	1,219	1,298	84	8.83	10
1944	3,132.18	2,748	2,926	206	9.21	22
1945	16,033.54	13,981	14,886	1,148	9.60	120
1946	8,719.44	7,555	8,044	675	10.02	67
1947	11,572.43	9,960	10,604	968	10.45	93
1948	11,368.64	9,716	10,345	1,024	10.90	94
1949	10,266.47	8,710	9,274	992	11.37	87
1950	29,719.87	25,016	26,635	3,085	11.87	260
1951	39,412.01	32,906	35,035	4,377	12.38	354
1952	23,927.58	19,806	21,087	2,841	12.92	220
1953	16,401.19	13,453	14,323	2,078	13.48	154
1954	22,305.55	18,124	19,297	3,009	14.06	214
1955	27,554.94	22,169	23,603	3,952	14.66	270
1956	27,566.98	21,951	23,371	4,196	15.28	275
1957	24,760.10	19,508	20,770	3,990	15.91	251
1958	95,103.66	74,105	78,900	16,204	16.56	979
1959	31,478.89	24,251	25,820	5,659	17.22	329
1960	27,074.73	20,617	21,951	5,124	17.89	286
1961	56,566.83	42,554	45,307	11,260	18.58	606
1962	22,814.68	16,953	18,050	4,765	19.27	247
1963	32,627.88	23,940	25,489	7,139	19.97	357
1964	37,595.96	27,230	28,992	8,604	20.68	416
1965	37,095.20	26,516	28,232	8,863	21.39	414
1966	32,185.46	22,693	24,161	8,024	22.12	363
1967	56,370.01	39,188	41,724	14,646	22.86	641
1968	51,176.17	35,066	37,335	13,841	23.61	586

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1969	31,060.18	20,968	22,325	8,735	24.37	358
1970	37,964.75	25,244	26,877	11,088	25.13	441
1971	41,657.49	27,266	29,030	12,627	25.91	487
1972	26,813.77	17,268	18,385	8,429	26.70	316
1973	51,687.84	32,735	34,853	16,835	27.50	612
1974	43,648.85	27,173	28,931	14,718	28.31	520
1975	26,973.73	16,497	17,564	9,410	29.13	323
1976	23,771.53	14,279	15,203	8,569	29.95	286
1977	29,833.89	17,586	18,724	11,110	30.79	361
1978	40,220.45	23,253	24,758	15,462	31.64	489
1979	59,805.49	33,898	36,091	23,714	32.49	730
1980	61,795.41	34,309	36,529	25,266	33.36	757
1981	80,440.05	43,727	46,556	33,884	34.23	990
1982	66,323.68	35,276	37,558	28,766	35.11	819
1983	75,703.69	41,357	44,033	31,671	33.36	949
1984	49,386.28	26,501	28,216	21,170	33.82	626
1985	56,685.75	29,641	31,559	25,127	34.82	722
1986	60,050.04	30,577	32,555	27,495	35.82	768
1987	96,831.16	48,328	51,455	45,376	36.30	1,250
1988	101,680.52	49,346	52,539	49,142	37.30	1,317
1989	99,008.25	46,682	49,702	49,306	38.30	1,287
1990	116,992.90	53,548	57,013	59,980	39.30	1,526
1991	88,606.59	39,616	42,179	46,428	39.78	1,167
1992	159,574.41	69,128	73,601	85,973	40.78	2,108
1993	145,170.76	60,870	64,808	80,363	41.78	1,923
1994	116,906.29	47,394	50,460	66,446	42.78	1,553
1995	95,713.43	37,472	39,897	55,816	43.78	1,275
1996	49,135.34	18,686	19,895	29,240	44.26	661
1997	160,911.05	58,942	62,756	98,155	45.26	2,169
1998	78,529.79	27,666	29,456	49,074	46.26	1,061
1999	136,298.12	46,110	49,093	87,205	47.26	1,845
2000	121,853.66	39,517	42,074	79,780	48.26	1,653
2001	389,701.31	120,924	128,748	260,953	49.26	5,297
2002	248,302.90	73,572	78,332	169,971	50.26	3,382
2003	535,657.43	152,341	162,198	373,459	50.75	7,359
2004	237,666.40	64,217	68,372	169,294	51.76	3,271
2005	320,451.32	82,100	87,412	233,039	52.75	4,418
2006	499,428.35	120,862	128,682	370,746	53.76	6,896
2007	209,830.34	47,841	50,936	158,894	54.75	2,902
2008	111,669.23	23,875	25,420	86,249	55.76	1,547
2009	48,393.49	9,669	10,295	38,098	56.75	671
2010	45,085.01	8,368	8,909	36,176	57.76	626

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2011	249,454.99	42,806	45,576	203,879	58.75	3,470
2012	165,726.91	26,085	27,773	137,954	59.76	2,308
2013	30,336.74	4,350	4,631	25,706	60.75	423
2014	1,150.00	149	159	991	61.76	16
2015	12,300.58	1,417	1,509	10,792	62.75	172
2016	107,526.45	10,946	11,654	95,872	63.25	1,516
2017	203,905.99	17,862	19,017	184,889	64.25	2,878
2018	2,388.00	175	186	2,202	65.25	34
2020	12,955.85	583	621	12,335	67.25	183
	6,998,687.88	2,899,818	3,070,935	3,927,753		86,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.2 1.24

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1903	87.72	88	88			
1906	182.23	180	182			
1907	516.42	507	516			
1908	20.47	20	20			
1909	390.77	381	391			
1910	304.65	295	305			
1911	646.72	625	647			
1912	578.43	556	578			
1913	1,838.46	1,760	1,838			
1914	1,880.95	1,793	1,881			
1915	2,146.85	2,037	2,147			
1917	1,495.23	1,406	1,495			
1918	2,823.79	2,642	2,824			
1919	854.01	795	854			
1920	370.59	344	371			
1921	1,829.27	1,687	1,829			
1922	1,426.94	1,310	1,427			
1923	637.00	582	637			
1924	663.38	603	663			
1925	4,851.94	4,389	4,852			
1926	1,375.16	1,238	1,375			
1927	3,786.18	3,391	3,786			
1928	5,264.61	4,692	5,238	27	7.07	4
1929	3,155.48	2,798	3,124	31	7.37	4
1930	4,216.25	3,719	4,152	64	7.66	8
1931	734.91	645	720	15	7.96	2
1932	2,011.65	1,756	1,960	52	8.26	6
1933	407.10	353	394	13	8.56	2
1934	328.83	284	317	12	8.86	1
1935	1,806.58	1,552	1,733	74	9.16	8
1936	3,855.28	3,294	3,677	178	9.47	19
1937	4,332.14	3,680	4,108	224	9.79	23
1938	2,344.84	1,980	2,210	135	10.10	13
1939	1,822.26	1,530	1,708	114	10.42	11
1940	1,832.44	1,529	1,707	125	10.75	12
1941	2,222.34	1,843	2,058	164	11.09	15
1942	11,328.05	9,336	10,423	905	11.43	79
1943	2,202.07	1,803	2,013	189	11.77	16
1944	6,853.68	5,576	6,225	629	12.12	52
1945	1,482.24	1,198	1,337	145	12.48	12
1946	11,176.62	8,967	10,011	1,166	12.85	91
1947	10,642.25	8,476	9,463	1,179	13.23	89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1948	26,875.66	21,248	23,721	3,155	13.61	232
1949	31,849.55	24,990	27,899	3,951	14.00	282
1950	35,333.67	27,506	30,708	4,626	14.40	321
1951	51,412.60	39,706	44,328	7,085	14.80	479
1952	85,027.11	65,118	72,698	12,329	15.22	810
1953	72,782.06	55,269	61,703	11,079	15.64	708
1954	23,109.99	17,393	19,418	3,692	16.08	230
1955	50,814.38	37,900	42,312	8,502	16.52	515
1956	38,313.10	28,310	31,605	6,708	16.97	395
1957	42,625.66	31,196	34,827	7,799	17.43	447
1958	79,738.28	57,780	64,506	15,232	17.90	851
1959	74,800.04	53,649	59,894	14,906	18.38	811
1960	20,283.81	14,395	16,071	4,213	18.87	223
1961	66,373.89	46,594	52,018	14,356	19.37	741
1962	9,913.67	6,883	7,684	2,230	19.87	112
1963	36,973.77	25,375	28,329	8,645	20.39	424
1964	36,775.68	24,945	27,849	8,927	20.91	427
1965	38,020.47	25,474	28,439	9,581	21.45	447
1966	36,383.95	24,075	26,878	9,506	21.99	432
1967	21,747.56	14,206	15,860	5,888	22.54	261
1968	19,797.16	12,762	14,248	5,549	23.10	240
1969	17,892.97	11,377	12,701	5,192	23.67	219
1970	22,571.86	14,151	15,798	6,774	24.25	279
1971	25,577.92	15,803	17,643	7,935	24.84	319
1972	35,114.52	21,377	23,865	11,250	25.43	442
1973	44,353.01	26,591	29,686	14,667	26.03	563
1974	54,672.82	32,257	36,012	18,661	26.65	700
1975	74,150.48	43,041	48,051	26,099	27.27	957
1976	25,625.76	14,626	16,329	9,297	27.90	333
1977	10,532.04	5,909	6,597	3,935	28.53	138
1978	14,019.66	7,726	8,625	5,395	29.18	185
1979	64,148.10	34,709	38,749	25,399	29.83	851
1980	49,197.48	26,120	29,161	20,036	30.49	657
1981	113,229.81	58,950	65,812	47,418	31.16	1,522
1982	25,662.51	13,092	14,616	11,047	31.84	347
1983	182,580.42	107,065	119,528	63,052	28.33	2,226
1984	52,714.14	30,353	33,886	18,828	28.86	652
1985	45,866.77	25,910	28,926	16,941	29.40	576
1986	32,346.01	17,913	19,998	12,348	29.95	412
1987	28,282.12	15,343	17,129	11,153	30.50	366
1988	38,939.15	20,677	23,084	15,855	31.06	510
1989	64,518.22	33,504	37,404	27,114	31.62	857

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	34,385.96	17,447	19,478	14,908	32.20	463
1991	32,469.00	16,085	17,957	14,512	32.77	443
1992	13,134.65	6,345	7,084	6,051	33.35	181
1993	41,418.29	19,616	21,899	19,519	33.53	582
1994	35,394.00	16,310	18,209	17,185	34.13	504
1995	67,996.39	30,449	33,994	34,002	34.73	979
1996	11,779.78	5,121	5,717	6,063	35.33	172
1997	22,604.71	9,523	10,632	11,973	35.94	333
1998	42,145.24	17,183	19,183	22,962	36.56	628
1999	35,600.82	14,023	15,655	19,946	37.18	536
2000	45,105.04	17,135	19,130	25,975	37.81	687
2002	2,463.00	871	972	1,491	38.71	39
2003	2,151.21	729	814	1,337	39.36	34
2004	46,964.39	15,212	16,983	29,981	40.01	749
2005	66,156.46	20,548	22,940	43,216	40.32	1,072
2006	176,972.15	52,260	58,343	118,629	40.97	2,896
2007	5,788.36	1,628	1,818	3,970	41.30	96
2008	282,942.23	75,093	83,834	199,108	41.98	4,743
2009	2,111.91	530	592	1,520	42.33	36
2010	47,741.75	11,191	12,494	35,248	43.01	820
2011	53,720.27	11,765	13,135	40,585	43.39	935
2012	56,631.58	11,508	12,848	43,784	43.78	1,000
2013	168,150.95	31,276	34,917	133,234	44.48	2,995
2014	22,526.04	3,841	4,288	18,238	44.60	409
2015	439,111.72	67,404	75,249	363,863	45.03	8,080
2017	6,500.00	774	864	5,636	45.65	123
2018	147,693.96	14,961	16,703	130,991	45.85	2,857
2019	17,185.07	1,425	1,591	15,594	46.09	338
2023	79,572.40	629	702	78,870	41.68	1,892
	4,034,091.94	1,813,790	2,023,904	2,010,188		57,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.9 1.43

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1966	62,627.19	46,447	62,627			
1969	216.05	155	216			
1972	1,191.68	821	1,192			
	64,034.92	47,423	64,035			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1928	674.17	601	671	3	7.07	
1939	488.17	410	457	31	10.42	3
1940	123.50	103	115	8	10.75	1
1941	132.11	110	123	9	11.09	1
1942	1,264.96	1,043	1,164	101	11.43	9
1943	140.00	115	128	12	11.77	1
1949	954.21	749	836	118	14.00	8
1952	1,195.33	915	1,021	174	15.22	11
1953	887.37	674	752	135	15.64	9
1955	3,586.28	2,675	2,985	601	16.52	36
1956	1,642.45	1,214	1,355	287	16.97	17
1957	599.42	439	490	109	17.43	6
1958	1,541.06	1,117	1,246	295	17.90	16
1959	113.77	82	91	23	18.38	1
1960	1,611.87	1,144	1,277	335	18.87	18
1962	1,581.69	1,098	1,225	357	19.87	18
1963	790.86	543	606	185	20.39	9
1965	1,487.12	996	1,111	376	21.45	18
1967	2,579.81	1,685	1,880	700	22.54	31
1968	337.93	218	243	95	23.10	4
1970	4,106.41	2,574	2,872	1,234	24.25	51
1971	251.50	155	173	78	24.84	3
1972	1,984.00	1,208	1,348	636	25.43	25
1976	3,842.94	2,193	2,447	1,396	27.90	50
1979	1,163.04	629	702	461	29.83	15
1980	14,273.99	7,578	8,456	5,818	30.49	191
1982	2,997.89	1,529	1,706	1,292	31.84	41
1986	3,142.75	1,740	1,942	1,201	29.95	40
1987	1,943.61	1,054	1,176	768	30.50	25
1988	3,243.38	1,722	1,921	1,322	31.06	43
1990	168.09	85	95	73	32.20	2
1997	4,333.64	1,826	2,038	2,296	35.94	64
1999	21,270.29	8,378	9,348	11,922	37.18	321
2012	25,400.00	5,161	5,759	19,641	43.78	449
2021	3,388.02	154	172	3,216	45.45	71
	113,241.63	51,917	57,931	55,311		1,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 1.42

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R1.5						
1905	13,500.37	11,497	13,500			
1906	10.01	8	10			
1907	41.85	35	42			
1909	16.66	14	17			
1910	5.15	4	5			
1911	36.07	30	36			
1912	10.16	8	10			
1913	103.24	85	103			
1914	13.64	11	14			
1915	7.21	6	7			
1917	11.97	10	12			
1919	1,926.91	1,537	1,927			
1922	416.08	327	416			
1924	435.52	338	436			
1925	26.38	20	26			
1927	777.21	593	777			
1929	15.51	12	16			
1930	30.33	23	30			
1933	10.71	8	11			
1936	1,676.98	1,205	1,677			
1938	156.55	111	157			
1939	53.04	37	53			
1940	101.74	71	102			
1943	91,264.55	62,014	91,265			
1945	1,062.65	709	1,063			
1947	57,195.86	37,485	57,196			
1948	30,905.74	20,066	30,906			
1949	4,330.42	2,784	4,330			
1950	1,268,994.75	807,715	1,268,995			
1951	8,722.15	5,495	8,722			
1952	146,752.08	91,500	146,752			
1953	26,902.64	16,596	26,903			
1954	4,163.94	2,541	4,164			
1955	532.78	321	533			
1956	1,329.75	793	1,330			
1958	2,257.00	1,315	2,257			
1959	68,595.73	39,469	68,596			
1960	79,761.50	45,324	79,762			
1961	269,527.61	151,205	269,528			
1962	15,841.00	8,770	15,841			
1963	437,371.23	238,914	437,371			
1964	177,051.84	95,387	177,052			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R1.5						
1965	24,426.78	12,977	24,427			
1966	336,448.72	176,171	336,449			
1967	13,509.06	6,969	13,509			
1968	15,605.46	7,929	15,605			
1969	11,862.09	5,936	11,862			
1970	6,794.15	3,346	6,794			
1971	53,917.90	26,123	53,918			
1972	50,875.97	24,242	50,876			
1973	29,766.62	13,942	29,767			
1974	24,311.51	11,189	24,312			
1975	20,817.78	9,410	20,818			
1976	16,615.72	7,373	16,616			
1977	585,627.35	254,970	585,627			
1978	29,103.42	12,427	29,103			
1979	58,641.12	24,541	58,641			
1980	18,433.12	7,558	18,433			
1981	51,484.34	20,671	51,484			
1982	134,768.63	52,948	133,226	1,543	48.57	32
1983	141,343.26	69,824	141,343			
1984	117,338.37	56,991	117,338			
1985	331,806.04	157,044	331,806			
1986	350,207.84	162,707	350,208			
1987	261,229.14	119,042	261,229			
1988	546,886.84	244,240	546,887			
1989	1,054,662.11	461,204	1,054,662			
1990	1,007,639.91	431,068	1,007,640			
1991	224,647.01	93,947	224,647			
1992	114,507.09	46,398	114,507			
1993	138,932.82	54,906	138,933			
1994	334,788.14	128,893	334,788			
1995	489,376.37	183,320	487,085	2,291	47.02	49
1996	129,477.16	47,130	125,225	4,252	47.46	90
1997	277,107.36	97,874	260,053	17,054	47.91	356
1998	876,138.81	299,902	796,846	79,293	48.36	1,640
1999	75,720.68	25,253	67,098	8,623	48.30	179
2000	282,019.73	90,810	241,284	40,736	48.78	835
2001	1,390,293.62	431,408	1,146,261	244,033	49.26	4,954
2002	731,751.82	218,355	580,174	151,578	49.76	3,046
2003	1,300,891.65	372,575	989,940	310,952	50.25	6,188
2004	776,298.34	214,258	569,288	207,010	50.28	4,117
2005	347,712.23	91,587	243,349	104,363	50.80	2,054
2006	882,628.24	221,187	587,699	294,929	51.33	5,746

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-R1.5						
2007	152,230.61	36,429	96,793	55,438	51.40	1,079
2008	848,059.34	192,933	512,627	335,432	51.50	6,513
2009	496,378.62	106,175	282,109	214,270	52.06	4,116
2010	56,436.18	11,366	30,200	26,236	52.20	503
2011	643,206.89	121,309	322,321	320,886	52.35	6,130
2012	410,537.83	71,967	191,218	219,320	52.53	4,175
2013	160,315.52	25,907	68,835	91,481	52.73	1,735
2014	167,792.13	24,917	66,205	101,587	52.56	1,933
2015	2,009.53	269	715	1,295	52.81	25
2016	274,535.62	33,054	87,825	186,711	52.36	3,566
2017	366,118.77	38,589	102,532	263,587	52.32	5,038
2018	2,302,574.07	208,153	553,067	1,749,507	51.98	33,657
2019	1,472,657.40	110,449	293,466	1,179,191	51.39	22,946
2020	468,313.05	27,584	73,291	395,022	50.60	7,807
2021	1,540,358.99	65,003	172,715	1,367,644	49.12	27,843
2022	3,566.32	87	231	3,335	46.68	71
	25,743,451.70	7,717,229	17,765,857	7,977,595		156,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.0 0.61

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1886	72.49	70	72			
1889	26.33	25	26			
1890	7.25	7	7			
1892	5.14	5	5			
1894	299.72	279	294	6	4.98	1
1895	6.38	6	6			
1896	6,640.96	6,137	6,473	168	5.46	31
1897	94.83	87	92	3	5.69	1
1898	169.97	156	165	5	5.92	1
1899	1,493.07	1,366	1,441	52	6.14	8
1900	683,434.67	622,971	657,114	26,321	6.37	4,132
1901	30,144.55	27,385	28,886	1,259	6.59	191
1902	101,263.48	91,672	96,696	4,567	6.82	670
1903	75,755.20	68,327	72,072	3,683	7.06	522
1904	48,561.32	43,644	46,036	2,525	7.29	346
1905	57,389.55	51,380	54,196	3,194	7.54	424
1906	60,185.96	53,682	56,624	3,562	7.78	458
1907	45,913.58	40,793	43,029	2,885	8.03	359
1908	34,971.94	30,945	32,641	2,331	8.29	281
1909	22,470.73	19,805	20,890	1,581	8.54	185
1910	16,572.85	14,545	15,342	1,231	8.81	140
1911	35,581.52	31,099	32,803	2,779	9.07	306
1912	29,298.27	25,498	26,895	2,403	9.34	257
1913	148,660.20	128,798	135,857	12,803	9.62	1,331
1914	133,850.90	115,465	121,793	12,058	9.89	1,219
1915	32,447.61	27,864	29,391	3,057	10.17	301
1916	50,865.64	43,483	45,866	5,000	10.45	478
1917	36,461.13	31,022	32,722	3,739	10.74	348
1918	44,227.50	37,452	39,505	4,722	11.03	428
1919	35,743.90	30,124	31,775	3,969	11.32	351
1920	1,674.97	1,405	1,482	193	11.61	17
1921	37,421.84	31,232	32,944	4,478	11.91	376
1922	43,027.93	35,731	37,689	5,339	12.21	437
1923	68,129.21	56,292	59,377	8,752	12.51	700
1924	107,570.78	88,417	93,263	14,308	12.82	1,116
1925	207,852.83	169,949	179,263	28,590	13.13	2,177
1926	147,396.80	119,862	126,431	20,966	13.45	1,559
1927	136,945.71	110,774	116,845	20,101	13.76	1,461
1928	167,645.10	134,839	142,229	25,416	14.09	1,804
1929	127,095.85	101,659	107,231	19,865	14.41	1,379
1930	116,492.18	92,644	97,722	18,770	14.74	1,273
1931	121,609.76	96,140	101,409	20,201	15.08	1,340

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1932	99,554.04	78,233	82,521	17,033	15.42	1,105
1933	35,543.47	27,758	29,279	6,264	15.77	397
1934	25,236.99	19,587	20,661	4,576	16.12	284
1935	45,187.65	34,851	36,761	8,427	16.47	512
1936	62,523.31	47,900	50,525	11,998	16.84	712
1937	184,613.94	140,486	148,186	36,428	17.21	2,117
1938	126,977.39	95,973	101,233	25,744	17.58	1,464
1939	213,158.66	159,988	168,757	44,402	17.96	2,472
1940	296,711.70	221,092	233,209	63,503	18.35	3,461
1941	234,553.83	173,504	183,013	51,541	18.74	2,750
1942	131,682.69	96,677	101,976	29,707	19.14	1,552
1943	45,281.16	32,986	34,794	10,487	19.55	536
1944	77,152.97	55,754	58,810	18,343	19.97	919
1945	60,348.70	43,259	45,630	14,719	20.39	722
1946	239,187.09	170,021	179,339	59,848	20.82	2,875
1947	224,168.19	158,007	166,667	57,501	21.25	2,706
1948	142,939.20	99,859	105,332	37,607	21.70	1,733
1949	572,896.19	396,731	418,475	154,421	22.14	6,975
1950	780,552.79	535,545	564,897	215,656	22.60	9,542
1951	878,108.72	596,745	629,451	248,658	23.07	10,778
1952	1,416,153.55	953,156	1,005,396	410,758	23.54	17,449
1953	1,559,778.21	1,039,421	1,096,389	463,389	24.02	19,292
1954	871,095.66	574,557	606,047	265,049	24.51	10,814
1955	1,134,545.15	740,608	781,199	353,346	25.00	14,134
1956	1,560,071.82	1,007,541	1,062,762	497,310	25.50	19,502
1957	1,193,603.07	762,414	804,200	389,403	26.01	14,971
1958	1,499,288.19	947,055	998,961	500,327	26.52	18,866
1959	1,248,890.29	779,695	822,428	426,462	27.05	15,766
1960	1,170,395.55	722,064	761,638	408,758	27.58	14,821
1961	1,483,947.03	904,584	954,162	529,785	28.11	18,847
1962	1,470,202.35	884,974	933,477	536,725	28.66	18,727
1963	1,692,115.94	1,005,641	1,060,758	631,358	29.21	21,614
1964	1,770,259.66	1,038,310	1,095,217	675,043	29.77	22,675
1965	2,002,239.25	1,158,796	1,222,307	779,932	30.33	25,715
1966	2,293,515.67	1,309,208	1,380,962	912,554	30.90	29,532
1967	2,381,588.05	1,340,310	1,413,769	967,819	31.48	30,744
1968	2,746,381.63	1,523,088	1,606,565	1,139,817	32.07	35,542
1969	2,483,849.41	1,357,150	1,431,532	1,052,317	32.66	32,220
1970	2,434,490.87	1,309,902	1,381,694	1,052,797	33.26	31,654
1971	3,217,723.70	1,704,493	1,797,912	1,419,812	33.86	41,932
1972	3,653,665.86	1,904,473	2,008,852	1,644,814	34.47	47,717
1973	4,300,414.81	2,204,565	2,325,392	1,975,023	35.09	56,284

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1974	4,288,311.74	2,161,438	2,279,901	2,008,411	35.71	56,242
1975	2,409,357.38	1,193,307	1,258,709	1,150,648	36.34	31,663
1976	2,210,125.74	1,074,983	1,133,900	1,076,226	36.98	29,103
1977	4,530,341.35	2,163,238	2,281,800	2,248,541	37.62	59,770
1978	3,842,889.06	1,800,278	1,898,947	1,943,942	38.27	50,795
1979	4,571,336.42	2,100,255	2,215,365	2,355,971	38.92	60,534
1980	5,460,776.69	2,458,879	2,593,644	2,867,133	39.58	72,439
1981	6,498,747.42	2,866,662	3,023,776	3,474,971	40.24	86,356
1982	5,740,363.45	2,478,746	2,614,600	3,125,763	40.91	76,406
1983	4,533,559.65	2,421,828	2,554,562	1,978,998	35.02	56,511
1984	6,374,253.08	3,345,208	3,528,550	2,845,703	35.46	80,251
1985	6,787,782.77	3,497,066	3,688,731	3,099,052	35.91	86,301
1986	6,390,643.00	3,230,470	3,407,524	2,983,119	36.36	82,044
1987	8,932,620.80	4,426,114	4,668,698	4,263,923	36.82	115,805
1988	5,822,890.59	2,825,849	2,980,727	2,842,164	37.30	76,197
1989	7,434,989.39	3,505,597	3,697,730	3,737,259	38.30	97,579
1990	8,061,852.69	3,716,514	3,920,207	4,141,646	38.78	106,799
1991	7,720,391.21	3,501,969	3,693,903	4,026,488	38.75	103,909
1992	10,988,137.01	4,863,349	5,129,897	5,858,240	39.25	149,255
1993	9,708,949.96	4,188,441	4,417,999	5,290,951	39.76	133,072
1994	10,553,563.74	4,432,497	4,675,431	5,878,133	40.28	145,932
1995	9,334,004.58	3,812,007	4,020,933	5,313,072	40.80	130,222
1996	7,562,675.04	2,999,357	3,163,744	4,398,931	41.33	106,434
1997	7,868,983.01	3,026,411	3,192,281	4,676,702	41.86	111,722
1998	5,639,807.84	2,100,828	2,215,969	3,423,839	42.40	80,751
1999	7,823,528.87	2,836,029	2,991,464	4,832,065	42.50	113,696
2000	7,446,799.89	2,604,891	2,747,658	4,699,142	43.06	109,130
2001	7,867,185.26	2,650,455	2,795,720	5,071,465	43.62	116,265
2002	11,071,875.41	3,609,431	3,807,255	7,264,620	43.77	165,973
2003	12,952,636.07	4,048,994	4,270,909	8,681,727	44.35	195,755
2004	15,203,846.93	4,574,838	4,825,573	10,378,274	44.53	233,063
2005	19,018,005.32	5,458,168	5,757,316	13,260,689	45.13	293,833
2006	15,541,584.98	4,269,273	4,503,261	11,038,324	45.33	243,510
2007	11,897,711.00	3,096,974	3,266,711	8,631,000	45.94	187,875
2008	12,067,973.32	2,983,203	3,146,705	8,921,268	46.18	193,185
2009	13,567,192.19	3,172,010	3,345,860	10,221,332	46.44	220,098
2010	12,857,087.87	2,827,274	2,982,230	9,874,858	46.71	211,408
2011	18,879,341.02	3,881,593	4,094,333	14,785,008	47.01	314,508
2012	48,515,808.83	9,319,887	9,830,686	38,685,123	46.97	823,613
2013	26,175,826.01	4,630,504	4,884,290	21,291,536	47.30	450,138
2014	30,611,188.06	4,965,135	5,237,261	25,373,927	47.33	536,107
2015	35,727,660.89	5,251,966	5,539,813	30,187,848	47.39	637,009

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
2016	34,563,593.77	4,534,744	4,783,282	29,780,312	47.48	627,218
2017	55,723,268.62	6,424,893	6,777,025	48,946,244	47.31	1,034,586
2018	80,167,896.29	7,952,655	8,388,520	71,779,376	46.92	1,529,825
2019	66,527,155.99	5,461,880	5,761,231	60,765,925	46.59	1,304,270
2020	73,959,457.27	4,777,781	5,039,639	68,919,818	45.85	1,503,159
2021	137,795,007.77	6,393,688	6,744,110	131,050,898	44.56	2,940,999
2022	161,251,943.75	4,321,552	4,558,405	156,693,539	42.31	3,703,463
2023	115,420,339.72	1,004,157	1,059,192	114,361,148	38.13	2,999,243
	1,246,977,342.71	216,183,263	228,031,711	1,018,945,632		23,512,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.3 1.89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1875	61.81	62	62			
1876	21.73	22	22			
1885	6,437.23	6,243	6,343	94	2.17	43
1888	7,601.43	7,266	7,382	219	3.18	69
1889	15,893.89	15,117	15,359	535	3.52	152
1890	38.69	37	38	1	3.85	
1891	26,766.05	25,220	25,624	1,142	4.16	275
1893	36.90	34	35	2	4.73	
1894	802.55	747	759	44	4.98	9
1896	6,726.57	6,216	6,316	411	5.46	75
1897	1,457.13	1,342	1,363	94	5.69	17
1898	90.25	83	84	6	5.92	1
1899	7,992.79	7,311	7,428	565	6.14	92
1900	294,728.46	268,654	272,957	21,771	6.37	3,418
1901	15,654.21	14,221	14,449	1,205	6.59	183
1902	53,133.40	48,101	48,871	4,262	6.82	625
1903	37,125.64	33,485	34,021	3,105	7.06	440
1904	21,327.01	19,168	19,475	1,852	7.29	254
1905	17,850.01	15,981	16,237	1,613	7.54	214
1906	20,008.92	17,847	18,133	1,876	7.78	241
1907	3,587.77	3,188	3,239	349	8.03	43
1908	48,836.37	43,213	43,905	4,931	8.29	595
1909	15,577.46	13,730	13,950	1,627	8.54	191
1910	8,311.18	7,294	7,411	900	8.81	102
1911	13,910.71	12,158	12,353	1,558	9.07	172
1912	10,106.87	8,796	8,937	1,170	9.34	125
1913	12,266.01	10,627	10,797	1,469	9.62	153
1914	9,349.60	8,065	8,194	1,156	9.89	117
1915	18,787.05	16,133	16,391	2,396	10.17	236
1916	8,806.79	7,529	7,650	1,157	10.45	111
1917	12,385.28	10,538	10,707	1,678	10.74	156
1918	9,885.49	8,371	8,505	1,380	11.03	125
1919	4,970.86	4,189	4,256	715	11.32	63
1920	5,350.20	4,487	4,559	791	11.61	68
1921	30,613.50	25,549	25,958	4,656	11.91	391
1922	9,936.55	8,252	8,384	1,553	12.21	127
1923	27,707.03	22,893	23,260	4,447	12.51	355
1924	24,371.60	20,032	20,353	4,019	12.82	313
1925	24,330.14	19,893	20,212	4,118	13.13	314
1926	20,513.00	16,681	16,948	3,565	13.45	265
1927	53,848.14	43,557	44,255	9,593	13.76	697
1928	26,242.43	21,107	21,445	4,797	14.09	340

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1929	31,446.95	25,153	25,556	5,891	14.41	409
1930	71,680.23	57,006	57,919	13,761	14.74	934
1931	46,812.14	37,008	37,601	9,211	15.08	611
1932	27,760.04	21,815	22,164	5,596	15.42	363
1933	18,268.01	14,267	14,496	3,772	15.77	239
1934	11,106.36	8,620	8,758	2,348	16.12	146
1935	20,157.40	15,546	15,795	4,362	16.47	265
1936	17,705.70	13,565	13,782	3,924	16.84	233
1937	58,388.06	44,432	45,144	13,244	17.21	770
1938	59,928.76	45,296	46,022	13,907	17.58	791
1939	53,105.59	39,859	40,497	12,609	17.96	702
1940	124,069.03	92,449	93,930	30,139	18.35	1,642
1941	283,145.31	209,448	212,803	70,342	18.74	3,754
1942	106,246.73	78,003	79,252	26,995	19.14	1,410
1943	43,523.87	31,706	32,214	11,310	19.55	579
1944	82,046.47	59,290	60,240	21,806	19.97	1,092
1945	67,484.95	48,374	49,149	18,336	20.39	899
1946	150,680.87	107,108	108,824	41,857	20.82	2,010
1947	158,566.27	111,767	113,557	45,009	21.25	2,118
1948	158,098.65	110,449	112,218	45,881	21.70	2,114
1949	359,183.62	248,735	252,719	106,465	22.14	4,809
1950	376,482.15	258,308	262,446	114,036	22.60	5,046
1951	1,094,464.45	743,776	755,690	338,774	23.07	14,685
1952	732,048.64	492,713	500,605	231,444	23.54	9,832
1953	876,499.48	584,090	593,446	283,053	24.02	11,784
1954	475,373.89	313,547	318,569	156,805	24.51	6,398
1955	1,050,440.24	685,706	696,690	353,750	25.00	14,150
1956	887,899.88	573,432	582,617	305,283	25.50	11,972
1957	1,332,706.45	851,266	864,901	467,805	26.01	17,986
1958	2,199,378.91	1,389,282	1,411,535	787,844	26.52	29,708
1959	3,127,801.74	1,952,718	1,983,996	1,143,806	27.05	42,285
1960	2,294,951.19	1,415,847	1,438,526	856,425	27.58	31,052
1961	3,144,079.08	1,916,568	1,947,267	1,196,812	28.11	42,576
1962	2,541,534.67	1,529,851	1,554,356	987,179	28.66	34,444
1963	2,325,622.76	1,382,141	1,404,280	921,343	29.21	31,542
1964	2,535,808.64	1,487,328	1,511,152	1,024,657	29.77	34,419
1965	2,971,389.16	1,719,691	1,747,237	1,224,152	30.33	40,361
1966	3,556,167.43	2,029,967	2,062,483	1,493,684	30.90	48,339
1967	4,145,458.60	2,332,981	2,370,350	1,775,109	31.48	56,388
1968	4,471,273.64	2,479,679	2,519,398	1,951,876	32.07	60,863
1969	3,858,288.66	2,108,130	2,141,898	1,716,391	32.66	52,553
1970	2,996,666.76	1,612,387	1,638,214	1,358,453	33.26	40,843

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5						
1971	4,531,698.82	2,400,531	2,438,982	2,092,717	33.86	61,805
1972	6,724,976.23	3,505,394	3,561,543	3,163,433	34.47	91,774
1973	7,874,574.07	4,036,822	4,101,483	3,773,091	35.09	107,526
1974	6,254,341.16	3,152,376	3,202,870	3,051,471	35.71	85,451
1975	3,402,999.20	1,685,437	1,712,434	1,690,565	36.34	46,521
1976	2,862,979.28	1,392,524	1,414,829	1,448,150	36.98	39,160
1977	5,065,041.10	2,418,557	2,457,297	2,607,744	37.62	69,318
1978	3,794,245.01	1,777,490	1,805,962	1,988,283	38.27	51,954
1979	7,963,737.22	3,658,859	3,717,466	4,246,271	38.92	109,103
1980	10,194,104.26	4,590,201	4,663,726	5,530,378	39.58	139,727
1981	14,492,822.28	6,392,929	6,495,330	7,997,492	40.24	198,745
1982	9,267,925.14	4,001,983	4,066,086	5,201,839	40.91	127,153
1983	6,878,085.99	3,674,274	3,733,128	3,144,958	35.02	89,805
1984	8,962,903.26	4,703,732	4,779,076	4,183,827	35.46	117,987
1985	17,251,301.43	8,887,870	9,030,234	8,221,067	35.91	228,935
1986	11,820,904.65	5,975,467	6,071,181	5,749,724	36.36	158,133
1987	17,891,119.55	8,865,050	9,007,049	8,884,071	36.82	241,284
1988	12,363,005.51	5,999,767	6,095,870	6,267,136	37.30	168,020
1989	14,482,539.10	6,828,517	6,937,895	7,544,644	38.30	196,988
1990	17,075,955.69	7,872,016	7,998,109	9,077,847	38.78	234,086
1991	16,019,098.63	7,266,263	7,382,653	8,636,446	38.75	222,876
1992	17,763,096.98	7,861,947	7,987,878	9,775,219	39.25	249,050
1993	12,901,777.27	5,565,827	5,654,979	7,246,798	39.76	182,264
1994	13,577,731.61	5,702,647	5,793,991	7,783,741	40.28	193,241
1995	15,504,611.26	6,332,083	6,433,509	9,071,102	40.80	222,331
1996	10,889,927.70	4,318,945	4,388,125	6,501,803	41.33	157,314
1997	11,469,207.63	4,411,057	4,481,713	6,987,495	41.86	166,925
1998	10,604,423.51	3,950,148	4,013,421	6,591,003	42.40	155,448
1999	11,235,517.48	4,072,875	4,138,114	7,097,403	42.50	166,998
2000	9,810,947.22	3,431,869	3,486,840	6,324,107	43.06	146,867
2001	18,173,472.82	6,122,643	6,220,714	11,952,759	43.62	274,020
2002	23,407,005.67	7,630,684	7,752,911	15,654,095	43.77	357,644
2003	20,280,784.30	6,339,773	6,441,322	13,839,462	44.35	312,051
2004	22,574,068.16	6,792,537	6,901,339	15,672,729	44.53	351,959
2005	25,029,769.67	7,183,544	7,298,609	17,731,161	45.13	392,891
2006	21,152,993.65	5,810,727	5,903,802	15,249,192	45.33	336,404
2007	20,789,993.55	5,411,635	5,498,318	15,291,676	45.94	332,862
2008	16,826,544.90	4,159,522	4,226,148	12,600,397	46.18	272,854
2009	16,974,807.36	3,968,710	4,032,280	12,942,527	46.44	278,694
2010	19,789,662.14	4,351,747	4,421,453	15,368,209	46.71	329,013
2011	14,603,061.30	3,002,389	3,050,481	11,552,580	47.01	245,747
2012	20,528,104.76	3,943,449	4,006,614	16,521,491	46.97	351,746

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 72-R1.5							
2013	20,734,525.38	3,667,938	3,726,690	17,007,835	47.30	359,574	
2014	18,003,761.21	2,920,210	2,966,985	15,036,776	47.33	317,701	
2015	19,350,663.42	2,844,548	2,890,111	16,460,552	47.39	347,342	
2016	34,313,472.56	4,501,928	4,574,039	29,739,434	47.48	626,357	
2017	41,468,750.58	4,781,347	4,857,934	36,610,817	47.31	773,849	
2018	69,702,136.86	6,914,452	7,025,207	62,676,930	46.92	1,335,825	
2019	71,882,338.25	5,901,540	5,996,070	65,886,268	46.59	1,414,172	
2020	71,185,124.13	4,598,559	4,672,218	66,512,906	45.85	1,450,663	
2021	95,505,687.58	4,431,464	4,502,446	91,003,242	44.56	2,042,263	
2022	111,595,202.02	2,990,751	3,038,657	108,556,545	42.31	2,565,742	
2023	77,854,081.53	677,331	688,180	77,165,902	38.13	2,023,758	
	1,240,534,800.17	283,783,628	288,329,224	952,205,576		22,194,203	
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.9	1.79

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1891	38.58	39	39			
1898	99.28	99	99			
1900	139.47	139	139			
1901	89.90	90	90			
1902	121.30	121	121			
1904	265.76	266	266			
1905	1.71	2	2			
1906	93.60	94	94			
1907	192.47	192	192			
1908	58.16	58	58			
1909	83.93	84	84			
1910	20.38	20	20			
1911	78.23	78	78			
1913	99.85	100	100			
1914	22.03	22	22			
1915	92.88	92	93			
1916	22.31	22	22			
1918	132.39	128	132			
1919	308.14	296	308			
1920	46.07	44	46			
1921	204.26	194	204			
1922	716.44	676	716			
1923	30.73	29	31			
1924	288.10	269	288			
1925	537.89	499	538			
1926	39.11	36	39			
1927	1,023.71	942	1,024			
1928	2,622.99	2,403	2,623			
1929	982.88	896	983			
1930	1,444.61	1,311	1,445			
1931	383.54	347	384			
1932	589.46	530	589			
1933	321.68	288	322			
1934	1,708.77	1,521	1,709			
1935	317.15	281	317			
1936	653.27	576	653			
1937	5,112.08	4,480	5,112			
1938	1,306.61	1,139	1,307			
1939	726.21	629	726			
1940	3,853.72	3,320	3,854			
1941	888.37	761	888			
1942	1,655.33	1,409	1,655			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1943	2,616.47	2,214	2,616			
1944	1,576.64	1,325	1,577			
1945	2,247.28	1,877	2,247			
1946	2,051.10	1,702	2,051			
1947	3,380.12	2,786	3,380			
1948	4,473.56	3,663	4,474			
1949	16,896.31	13,735	16,896			
1950	26,225.91	21,167	26,226			
1951	49,083.42	39,329	48,923	160	10.93	15
1952	78,269.41	62,245	77,430	839	11.26	75
1953	126,075.65	99,485	123,755	2,321	11.60	200
1954	40,441.74	31,662	39,386	1,056	11.94	88
1955	94,918.42	73,709	91,691	3,227	12.29	263
1956	68,756.48	52,942	65,857	2,899	12.65	229
1957	72,005.45	54,973	68,384	3,621	13.01	278
1958	180,315.41	136,418	169,698	10,617	13.39	793
1959	84,888.09	63,636	79,160	5,728	13.77	416
1960	72,153.49	53,578	66,649	5,504	14.16	389
1961	96,026.28	70,605	87,829	8,197	14.56	563
1962	121,900.20	88,743	110,392	11,508	14.96	769
1963	111,019.03	79,974	99,484	11,535	15.38	750
1964	72,208.20	51,452	64,004	8,204	15.81	519
1965	92,923.64	65,486	81,462	11,462	16.24	706
1966	86,592.02	60,316	75,030	11,562	16.69	693
1967	109,065.18	75,076	93,391	15,674	17.14	914
1968	196,960.70	133,933	166,606	30,355	17.60	1,725
1969	144,265.68	96,841	120,466	23,800	18.08	1,316
1970	134,539.71	89,139	110,885	23,655	18.56	1,275
1971	176,643.80	115,461	143,628	33,016	19.05	1,733
1972	303,633.54	195,707	243,450	60,184	19.55	3,078
1973	246,751.54	156,754	194,995	51,757	20.06	2,580
1974	284,921.04	178,309	221,808	63,113	20.58	3,067
1975	292,728.75	180,374	224,377	68,352	21.11	3,238
1976	552,319.74	334,905	416,606	135,714	21.65	6,269
1977	277,624.52	165,564	205,954	71,671	22.20	3,228
1978	429,577.65	251,810	313,240	116,338	22.76	5,112
1979	436,813.09	251,604	312,984	123,829	23.32	5,310
1980	429,830.16	243,047	302,339	127,491	23.90	5,334
1981	1,505,803.62	835,585	1,039,428	466,376	24.48	19,051
1982	1,097,392.04	597,179	742,863	354,529	25.07	14,142
1983	916,248.68	588,873	732,530	183,719	22.33	8,227
1984	917,949.76	582,439	724,527	193,423	22.56	8,574

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1985	1,214,241.13	755,379	939,656	274,585	23.18	11,846
1986	1,044,000.45	636,318	791,550	252,450	23.81	10,603
1987	1,071,690.37	643,443	800,413	271,277	24.07	11,270
1988	1,045,543.61	614,048	763,847	281,697	24.71	11,400
1989	1,087,582.44	627,970	781,165	306,417	25.01	12,252
1990	1,048,671.74	591,241	735,476	313,196	25.66	12,206
1991	1,612,355.07	892,116	1,109,750	502,605	25.97	19,353
1992	1,226,861.52	661,524	822,905	403,957	26.64	15,164
1993	933,513.68	492,802	613,022	320,492	26.98	11,879
1994	1,181,370.28	606,397	754,329	427,041	27.65	15,445
1995	1,001,625.93	502,215	624,732	376,894	28.01	13,456
1996	383,919.92	187,737	233,536	150,384	28.39	5,297
1997	956,000.38	452,762	563,215	392,785	29.08	13,507
1998	556,556.35	256,350	318,887	237,669	29.48	8,062
1999	692,707.92	309,710	385,265	307,443	29.89	10,286
2000	827,132.13	356,411	443,358	383,774	30.60	12,542
2001	1,943,913.81	810,029	1,007,638	936,276	31.03	30,173
2002	1,340,057.78	538,971	670,455	669,603	31.46	21,284
2003	1,234,679.91	478,068	594,694	639,986	31.92	20,050
2004	1,068,519.92	397,276	494,193	574,327	32.38	17,737
2005	1,420,796.18	505,946	629,373	791,423	32.85	24,092
2006	3,621,017.44	1,236,940	1,538,695	2,082,322	33.09	62,929
2007	1,443,936.78	469,279	583,761	860,176	33.58	25,616
2008	4,786,061.03	1,480,807	1,842,054	2,944,007	33.85	86,972
2009	3,312,155.59	966,487	1,202,264	2,109,892	34.38	61,370
2010	920,692.79	253,375	315,187	605,506	34.68	17,460
2011	2,217,508.70	571,895	711,410	1,506,099	35.00	43,031
2012	845,262.17	202,947	252,457	592,805	35.34	16,774
2013	2,756,318.46	610,800	759,806	1,996,512	35.71	55,909
2014	1,268,297.75	258,099	321,063	947,235	35.88	26,400
2015	2,432,005.43	448,948	558,470	1,873,535	36.08	51,927
2016	1,286,367.83	213,023	264,991	1,021,377	36.12	28,277
2017	6,416,302.34	933,572	1,161,319	5,254,983	36.21	145,125
2018	1,277,373.35	159,672	198,624	1,078,749	36.16	29,833
2019	1,771,013.62	183,831	228,677	1,542,337	35.99	42,855
2020	2,665,946.91	218,608	271,938	2,394,009	35.44	67,551

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2021	7,996,675.87	469,405	583,918	7,412,758	34.73	213,440
2022	6,609,476.95	226,044	281,189	6,328,288	32.96	191,999
2023	6,417,278.88	71,232	88,609	6,328,670	29.79	212,443
	90,922,959.28	26,521,821	32,987,981	57,934,978		1,788,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.4	1.97

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1900	15.09	15	15			
1901	1,637.59	1,638	1,638			
1902	399.75	400	400			
1903	542.76	543	543			
1904	943.79	944	944			
1905	4,013.41	4,013	4,013			
1906	3,824.81	3,825	3,825			
1907	4,133.89	4,134	4,134			
1908	2,984.98	2,985	2,985			
1909	343.67	344	344			
1920	894.69	895	895			
1921	2,097.63	2,095	2,098			
1922	2,055.39	2,045	2,055			
1923	1,569.86	1,555	1,570			
1924	1,433.06	1,413	1,433			
1925	1,560.98	1,532	1,561			
1926	2,944.33	2,876	2,944			
1927	2,480.59	2,411	2,481			
1928	2,970.73	2,872	2,971			
1929	2,671.22	2,570	2,671			
1930	3,506.91	3,356	3,507			
1931	2,305.13	2,194	2,305			
1932	2,234.89	2,116	2,235			
1933	1,742.22	1,641	1,742			
1934	1,396.21	1,308	1,396			
1935	1,676.13	1,561	1,676			
1936	2,886.59	2,674	2,887			
1937	3,043.76	2,803	3,044			
1938	1,594.53	1,460	1,595			
1939	4,452.21	4,053	4,452			
1940	6,285.44	5,689	6,285			
1941	12,894.55	11,603	12,895			
1942	9,485.77	8,485	9,486			
1943	4,317.00	3,839	4,317			
1944	7,166.32	6,334	7,166			
1945	3,841.76	3,375	3,842			
1946	15,224.52	13,292	15,225			
1947	24,043.05	20,861	24,043			
1948	34,964.39	30,146	34,796	168	7.58	22
1949	36,263.61	31,062	35,854	410	7.89	52
1950	33,970.53	28,906	33,365	606	8.20	74
1951	39,749.37	33,592	38,774	975	8.52	114

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1952	42,488.45	35,659	41,160	1,328	8.84	150
1953	58,868.84	49,054	56,621	2,248	9.17	245
1954	95,279.86	78,822	90,981	4,299	9.50	453
1955	119,119.59	97,808	112,896	6,224	9.84	633
1956	163,428.40	133,121	153,657	9,771	10.20	958
1957	200,653.31	162,164	187,180	13,473	10.55	1,277
1958	255,772.74	204,989	236,612	19,161	10.92	1,755
1959	367,463.93	291,968	337,008	30,456	11.30	2,695
1960	402,483.27	317,012	365,916	36,567	11.68	3,131
1961	573,815.64	447,783	516,860	56,956	12.08	4,715
1962	483,039.66	373,433	431,041	51,999	12.48	4,167
1963	823,683.56	630,489	727,751	95,933	12.90	7,437
1964	1,194,893.05	905,299	1,044,955	149,938	13.33	11,248
1965	1,703,524.39	1,277,337	1,474,386	229,138	13.76	16,652
1966	1,748,943.85	1,297,087	1,497,182	251,762	14.21	17,717
1967	1,596,980.51	1,171,018	1,351,665	245,316	14.67	16,722
1968	2,237,624.89	1,621,674	1,871,842	365,783	15.14	24,160
1969	2,275,665.64	1,629,377	1,880,733	394,933	15.62	25,284
1970	2,766,769.60	1,956,355	2,258,152	508,618	16.11	31,572
1971	2,831,485.74	1,976,377	2,281,263	550,223	16.61	33,126
1972	2,760,027.51	1,900,914	2,194,159	565,869	17.12	33,053
1973	2,676,808.11	1,818,275	2,098,771	578,037	17.64	32,769
1974	2,763,681.95	1,850,672	2,136,166	627,516	18.17	34,536
1975	2,780,480.32	1,834,116	2,117,056	663,424	18.72	35,439
1976	3,670,180.03	2,384,296	2,752,110	918,070	19.27	47,642
1977	3,619,148.95	2,313,613	2,670,523	948,626	19.84	47,814
1978	7,124,036.18	4,480,378	5,171,544	1,952,492	20.41	95,663
1979	6,333,640.53	3,915,330	4,519,329	1,814,312	21.00	86,396
1980	7,105,554.59	4,314,990	4,980,643	2,124,912	21.60	98,376
1981	11,669,761.37	6,959,379	8,032,969	3,636,792	22.20	163,819
1982	9,535,558.73	5,579,160	6,439,830	3,095,729	22.82	135,659
1983	6,269,901.71	4,129,984	4,767,097	1,502,805	20.81	72,216
1984	11,764,609.66	7,649,349	8,829,377	2,935,233	21.07	139,309
1985	11,924,270.82	7,600,530	8,773,027	3,151,244	21.71	145,152
1986	5,489,022.81	3,427,346	3,956,066	1,532,957	22.36	68,558
1987	17,563,555.23	10,798,074	12,463,841	5,099,714	22.66	225,054
1988	10,545,152.52	6,341,855	7,320,182	3,224,971	23.31	138,351
1989	6,529,495.70	3,859,585	4,454,984	2,074,512	23.64	87,754
1990	14,068,814.00	8,119,113	9,371,609	4,697,205	24.30	193,301
1991	10,871,903.78	6,119,795	7,063,866	3,808,038	24.98	152,443
1992	17,448,580.38	9,624,637	11,109,383	6,339,197	25.33	250,264
1993	12,483,586.36	6,703,686	7,737,831	4,745,755	26.01	182,459

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1994	14,980,888.64	7,864,967	9,078,257	5,902,632	26.39	223,669
1995	13,356,660.47	6,809,226	7,859,652	5,497,008	27.08	202,991
1996	11,782,953.76	5,858,485	6,762,245	5,020,709	27.48	182,704
1997	18,337,144.08	8,829,335	10,191,394	8,145,750	28.18	289,061
1998	9,108,702.04	4,263,783	4,921,536	4,187,166	28.60	146,404
1999	13,314,436.88	6,016,794	6,944,976	6,369,461	29.31	217,314
2000	5,793,642.99	2,536,457	2,927,744	2,865,899	29.75	96,333
2001	14,821,017.80	6,242,613	7,205,631	7,615,387	30.46	250,013
2002	12,151,415.80	4,938,335	5,700,148	6,451,268	30.92	208,644
2003	13,186,960.53	5,132,365	5,924,110	7,262,851	31.65	229,474
2004	17,557,468.79	6,562,982	7,575,421	9,982,048	32.11	310,870
2005	16,013,739.02	5,731,317	6,615,460	9,398,279	32.59	288,379
2006	14,546,604.09	4,969,120	5,735,682	8,810,922	33.09	266,271
2007	10,854,090.42	3,509,127	4,050,463	6,803,627	33.84	201,053
2008	11,503,538.97	3,524,684	4,068,420	7,435,119	34.34	216,515
2009	11,688,032.41	3,377,841	3,898,924	7,789,108	34.85	223,504
2010	6,393,660.02	1,733,961	2,001,451	4,392,209	35.38	124,144
2011	14,730,116.19	3,728,192	4,303,322	10,426,794	35.91	290,359
2012	18,571,929.97	4,375,547	5,050,542	13,521,388	36.23	373,210
2013	12,755,686.21	2,762,882	3,189,098	9,566,588	36.78	260,103
2014	18,332,850.74	3,613,405	4,170,828	14,162,023	37.34	379,272
2015	21,702,707.74	3,863,082	4,459,021	17,243,687	37.71	457,271
2016	22,863,172.61	3,621,527	4,180,202	18,682,971	38.08	490,624
2017	24,406,044.32	3,370,475	3,890,422	20,515,622	38.48	533,150
2018	41,399,980.52	4,876,918	5,629,257	35,770,724	38.69	924,547
2019	37,603,381.90	3,636,247	4,197,193	33,406,189	38.94	857,889
2020	39,506,781.73	2,978,811	3,438,338	36,068,444	38.85	928,403
2021	45,005,969.54	2,389,817	2,758,482	42,247,488	38.65	1,093,079
2022	44,030,457.17	1,320,914	1,524,685	42,505,772	37.74	1,126,279
2023	33,731,062.69	313,699	362,092	33,368,971	35.64	936,279
	795,263,417.31	255,394,266	294,783,627	500,479,790		14,998,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.4 1.89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1928	43.29	43	43			
1949	124.21	124	124			
1950	107.47	107	107			
1953	971.99	972	972			
1954	40.00	40	40			
1955	3,514.35	3,514	3,514			
1956	6,576.96	6,577	6,577			
1957	22,153.66	22,154	22,154			
1958	20,507.42	20,507	20,507			
1959	17,875.70	17,876	17,876			
1960	12,365.05	12,245	12,365			
1961	3,071.56	3,008	3,072			
1962	44,607.81	43,200	44,608			
1963	55,609.46	53,263	55,609			
1964	23,250.08	22,015	23,250			
1965	16,231.55	15,202	16,232			
1966	778.33	721	778			
1968	133,833.56	121,119	133,834			
1969	219,864.05	196,710	219,864			
1970	164,550.78	145,473	164,551			
1971	155,422.46	135,752	155,422			
1972	316,497.07	273,175	316,497			
1973	221,435.10	188,773	220,771	664	4.72	141
1974	255,341.61	214,967	251,405	3,937	5.06	778
1975	375,949.17	312,508	365,479	10,470	5.40	1,939
1976	215,317.61	176,627	206,566	8,752	5.75	1,522
1977	231,918.02	187,710	219,528	12,390	6.10	2,031
1978	358,109.08	285,929	334,395	23,714	6.45	3,677
1979	272,011.57	214,209	250,518	21,494	6.80	3,161
1980	436,115.43	338,535	395,918	40,197	7.16	5,614
1981	159,833.36	122,273	142,999	16,834	7.52	2,239
1982	368,366.74	277,542	324,587	43,780	7.89	5,549
1983	45,495.58	38,194	44,668	828	7.68	108
1984	91,061.13	75,608	88,424	2,637	8.00	330
1985	333,197.68	273,422	319,768	13,430	8.34	1,610
1986	538,183.42	438,081	512,338	25,845	8.49	3,044
1987	979,902.06	786,763	920,123	59,779	8.88	6,732
1988	908,103.14	718,491	840,278	67,825	9.28	7,309
1989	751,788.70	588,199	687,901	63,888	9.50	6,725
1990	786,345.23	607,688	710,694	75,651	9.75	7,759
1991	661,499.55	502,144	587,259	74,241	10.21	7,271
1992	780,764.40	584,012	683,004	97,760	10.50	9,310

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1993	1,540,186.93	1,133,732	1,325,904	214,283	10.82	19,804
1994	1,245,883.81	901,148	1,053,896	191,988	11.16	17,203
1995	971,428.61	689,520	806,396	165,033	11.52	14,326
1996	899,565.98	628,077	734,539	165,027	11.74	14,057
1997	1,596,902.81	1,090,685	1,275,561	321,342	12.15	26,448
1998	1,347,652.15	902,118	1,055,031	292,621	12.43	23,542
1999	1,103,215.54	719,848	841,865	261,351	12.87	20,307
2000	1,120,696.95	713,996	835,021	285,676	13.20	21,642
2001	2,170,051.51	1,346,951	1,575,265	594,787	13.55	43,896
2002	2,091,121.37	1,261,364	1,475,170	615,951	13.92	44,249
2003	1,742,718.76	1,022,627	1,195,967	546,752	14.20	38,504
2004	1,735,706.31	984,666	1,151,571	584,135	14.62	39,955
2005	1,846,400.71	1,012,935	1,184,632	661,769	14.95	44,265
2006	2,265,078.65	1,197,547	1,400,536	864,543	15.30	56,506
2007	3,186,638.21	1,617,538	1,891,717	1,294,921	15.68	82,584
2008	2,517,483.70	1,221,735	1,428,824	1,088,660	16.08	67,703
2009	2,218,784.66	1,027,741	1,201,947	1,016,838	16.42	61,927
2010	3,887,346.58	1,704,213	1,993,084	1,894,263	16.86	112,352
2011	3,067,985.20	1,269,225	1,484,364	1,583,621	17.24	91,857
2012	3,318,552.46	1,285,939	1,503,911	1,814,641	17.65	102,813
2013	2,008,086.05	724,718	847,561	1,160,525	18.00	64,474
2014	3,233,164.35	1,075,997	1,258,383	1,974,781	18.38	107,442
2015	3,903,321.32	1,182,706	1,383,180	2,520,141	18.79	134,121
2016	6,994,556.94	1,899,722	2,221,733	4,772,824	19.22	248,326
2017	11,928,625.44	2,846,170	3,328,607	8,600,018	19.67	437,215
2018	14,281,784.75	2,922,053	3,417,353	10,864,432	20.09	540,788
2019	15,520,296.20	2,626,034	3,071,157	12,449,139	20.46	608,462
2020	17,689,223.76	2,329,671	2,724,560	14,964,664	20.87	717,042
2021	4,544,785.15	420,393	491,651	4,053,134	21.25	190,736
2022	5,949,984.85	304,639	356,277	5,593,708	21.61	258,848
2023	3,857,872.33	57,868	67,677	3,790,195	21.84	173,544
	139,773,837.43	46,147,048	53,907,959	85,865,878		4,501,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 3.22

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1922	5,724.56	5,694	5,725			
1923	56,280.77	55,749	56,281			
1924	50,712.09	50,011	50,712			
1925	54,877.82	53,860	54,878			
1926	49,253.74	48,108	49,254			
1927	56,995.57	55,389	56,996			
1928	50,101.17	48,443	50,101			
1929	50,624.03	48,700	50,624			
1930	44,886.32	42,960	44,886			
1931	31,437.41	29,928	31,437			
1932	33,698.91	31,910	33,699			
1933	34,597.98	32,585	34,598			
1934	35,860.04	33,585	35,860			
1935	22,806.58	21,243	22,807			
1936	39,823.65	36,884	39,824			
1937	44,300.75	40,797	44,301			
1938	60,971.21	55,828	60,971			
1939	10,305.82	9,382	10,306			
1940	18,048.04	16,335	18,048			
1941	24,871.91	22,380	24,872			
1942	22,776.23	20,374	22,776			
1943	12,000.84	10,672	12,001			
1944	8,298.45	7,334	8,298			
1945	6,487.87	5,700	6,488			
1946	24,793.26	21,647	24,793			
1947	46,985.16	40,766	46,985			
1948	49,029.31	42,272	49,029			
1949	99,083.67	84,870	99,084			
1950	90,593.93	77,087	90,594			
1951	93,586.26	79,089	93,586			
1952	61,820.24	51,884	61,820			
1953	92,041.18	76,695	92,041			
1954	114,703.74	94,891	114,052	652	9.50	69
1955	148,436.07	121,879	146,489	1,947	9.84	198
1956	164,350.71	133,872	160,904	3,447	10.20	338
1957	167,646.10	135,488	162,846	4,800	10.55	455
1958	171,630.98	137,554	165,330	6,301	10.92	577
1959	165,328.83	131,362	157,887	7,442	11.30	659
1960	154,202.92	121,456	145,981	8,222	11.68	704
1961	159,068.67	124,131	149,196	9,873	12.08	817
1962	160,947.17	124,427	149,552	11,395	12.48	913
1963	140,609.98	107,630	129,363	11,247	12.90	872

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1964	163,041.25	123,527	148,470	14,571	13.33	1,093
1965	140,237.18	105,153	126,386	13,851	13.76	1,007
1966	117,267.05	86,970	104,531	12,736	14.21	896
1967	140,732.48	103,195	124,033	16,699	14.67	1,138
1968	162,331.33	117,646	141,402	20,929	15.14	1,382
1969	161,136.46	115,374	138,671	22,465	15.62	1,438
1970	185,931.48	131,470	158,017	27,914	16.11	1,733
1971	245,785.22	171,558	206,200	39,585	16.61	2,383
1972	310,656.84	213,959	257,163	53,494	17.12	3,125
1973	321,914.89	218,667	262,821	59,094	17.64	3,350
1974	204,962.72	137,251	164,965	39,998	18.17	2,201
1975	274,691.58	181,198	217,787	56,905	18.72	3,040
1976	169,233.17	109,941	132,141	37,092	19.27	1,925
1977	484,112.79	309,479	371,971	112,142	19.84	5,652
1978	857,253.82	539,135	648,000	209,254	20.41	10,253
1979	811,757.76	501,812	603,141	208,617	21.00	9,934
1980	667,722.05	405,488	487,366	180,356	21.60	8,350
1981	1,031,266.24	615,006	739,191	292,075	22.20	13,157
1982	1,163,699.17	680,869	818,354	345,345	22.82	15,133
1983	856,326.26	564,062	677,961	178,365	20.81	8,571
1984	1,116,707.41	726,083	872,698	244,009	21.07	11,581
1985	1,124,852.34	716,981	861,758	263,094	21.71	12,119
1986	1,056,991.10	659,985	793,253	263,738	22.36	11,795
1987	1,271,369.84	781,638	939,471	331,899	22.66	14,647
1988	1,326,015.65	797,466	958,495	367,521	23.31	15,767
1989	1,221,930.72	722,283	868,130	353,801	23.64	14,966
1990	1,375,093.01	793,566	953,807	421,286	24.30	17,337
1991	1,788,472.61	1,006,731	1,210,016	578,457	24.98	23,157
1992	2,074,364.87	1,144,220	1,375,267	699,098	25.33	27,600
1993	1,648,514.13	885,252	1,064,007	584,507	26.01	22,472
1994	1,800,098.92	945,052	1,135,882	664,217	26.39	25,169
1995	1,595,927.59	813,604	977,892	618,036	27.08	22,823
1996	1,847,597.18	918,625	1,104,119	743,478	27.48	27,055
1997	1,922,584.10	925,724	1,112,651	809,933	28.18	28,741
1998	1,407,477.59	658,840	791,877	615,601	28.60	21,525
1999	1,348,302.80	609,298	732,331	615,972	29.31	21,016
2000	1,503,956.68	658,432	791,386	712,571	29.75	23,952
2001	2,006,566.01	845,166	1,015,827	990,739	30.46	32,526
2002	2,828,869.38	1,149,653	1,381,797	1,447,072	30.92	46,801
2003	2,138,937.38	832,474	1,000,572	1,138,365	31.65	35,967
2004	2,801,248.27	1,047,107	1,258,545	1,542,703	32.11	48,044
2005	3,039,355.23	1,087,785	1,307,437	1,731,918	32.59	53,143

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2006	2,556,121.63	873,171	1,049,487	1,506,635	33.09	45,531
2007	2,649,023.77	856,429	1,029,364	1,619,660	33.84	47,862
2008	3,045,332.07	933,090	1,121,505	1,923,827	34.34	56,023
2009	3,245,202.83	937,864	1,127,243	2,117,960	34.85	60,774
2010	3,134,257.96	850,011	1,021,650	2,112,608	35.38	59,712
2011	2,160,549.03	546,835	657,255	1,503,294	35.91	41,863
2012	2,203,396.37	519,120	623,944	1,579,452	36.23	43,595
2013	1,857,801.20	402,400	483,655	1,374,146	36.78	37,361
2014	2,057,266.82	405,487	487,365	1,569,902	37.34	42,043
2015	2,338,518.65	416,256	500,309	1,838,210	37.71	48,746
2016	2,902,939.52	459,826	552,676	2,350,264	38.08	61,719
2017	3,377,737.32	466,466	560,657	2,817,080	38.48	73,209
2018	2,933,234.75	345,535	415,307	2,517,928	38.69	65,080
2019	3,348,288.89	323,780	389,160	2,959,129	38.94	75,992
2020	3,196,418.81	241,010	289,676	2,906,743	38.85	74,820
2021	4,082,268.16	216,768	260,539	3,821,729	38.65	98,880
	94,734,250.27	35,442,624	42,470,856	52,263,394		1,592,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.8 1.68

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1888	92.52	93	93			
1903	19.22	19	19			
1917	22.69	23	23			
1923	918.85	916	919			
1925	295.44	290	295			
1926	114.66	111	115			
1927	124.42	120	124			
1928	41.98	40	42			
1930	75.73	71	76			
1934	139.64	125	140			
1936	72.28	64	72			
1937	101.94	89	102			
1941	1,321.95	1,111	1,322			
1942	1,110.62	925	1,111			
1943	2,526.32	2,083	2,526			
1945	1,009.63	816	1,010			
1946	321.44	257	321			
1947	833.94	661	834			
1948	148.37	116	148			
1949	2,998.41	2,330	2,998			
1950	1,563.52	1,202	1,564			
1951	1,241.61	945	1,242			
1952	8,374.82	6,306	8,375			
1953	10,429.71	7,770	10,356	74	12.75	6
1954	13,607.64	10,026	13,363	245	13.16	19
1955	19,820.04	14,441	19,247	573	13.57	42
1956	29,782.71	21,455	28,596	1,187	13.98	85
1957	26,960.52	19,201	25,591	1,370	14.39	95
1958	15,702.81	11,052	14,730	973	14.81	66
1959	31,026.34	21,576	28,757	2,269	15.23	149
1960	19,609.01	13,471	17,954	1,655	15.65	106
1961	16,954.40	11,502	15,330	1,624	16.08	101
1962	32,606.53	21,840	29,109	3,498	16.51	212
1963	20,013.30	13,233	17,637	2,376	16.94	140
1964	15,164.43	9,893	13,186	1,978	17.38	114
1965	50,156.16	32,281	43,025	7,131	17.82	400
1966	35,220.01	22,351	29,790	5,430	18.27	297
1967	20,084.74	12,565	16,747	3,338	18.72	178
1968	29,182.63	17,994	23,983	5,200	19.17	271
1969	35,708.05	21,689	28,908	6,800	19.63	346
1970	33,565.80	20,079	26,762	6,804	20.09	339
1971	80,550.21	47,428	63,213	17,337	20.56	843

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1972	42,130.42	24,410	32,534	9,596	21.03	456
1973	50,259.44	28,638	38,169	12,090	21.51	562
1974	5,622.74	3,150	4,198	1,425	21.99	65
1975	15,860.09	8,733	11,640	4,220	22.47	188
1976	34,883.05	18,858	25,134	9,749	22.97	424
1977	13,318.63	7,070	9,423	3,896	23.46	166
1978	10,964.97	5,711	7,612	3,353	23.96	140
1979	118,558.48	60,560	80,716	37,842	24.46	1,547
1980	104,032.27	52,079	69,412	34,620	24.97	1,386
1981	123,441.67	60,511	80,650	42,792	25.49	1,679
1982	169,232.96	81,198	108,222	61,011	26.01	2,346
1983	86,096.70	54,981	73,280	12,817	22.73	564
1984	100,359.71	63,287	84,350	16,010	22.94	698
1985	154,637.04	95,612	127,434	27,203	23.56	1,155
1986	356,369.01	217,207	289,498	66,871	23.81	2,809
1987	161,277.65	96,831	129,058	32,220	24.07	1,339
1988	475,256.07	280,781	374,230	101,026	24.36	4,147
1989	441,844.00	255,121	340,030	101,814	25.01	4,071
1990	239,096.97	135,616	180,752	58,345	25.31	2,305
1991	396,160.01	220,463	293,837	102,323	25.64	3,991
1992	104,736.43	57,123	76,135	28,601	25.98	1,101
1993	82,552.26	44,083	58,755	23,797	26.33	904
1994	154,455.26	81,089	108,077	46,378	26.39	1,757
1995	168,974.57	86,616	115,443	53,532	26.78	1,999
1996	142,445.46	71,208	94,907	47,538	27.18	1,749
1997	163,085.34	79,374	105,791	57,294	27.60	2,076
1998	82,588.55	39,279	52,352	30,237	27.75	1,090
1999	118,735.05	54,808	73,049	45,686	28.19	1,621
2000	155,236.45	69,763	92,981	62,255	28.38	2,194
2001	97,019.22	42,368	56,469	40,550	28.59	1,418
2002	126,306.03	53,465	71,259	55,047	28.84	1,909
2003	197,524.98	80,867	107,781	89,744	29.09	3,085
2004	186,501.02	73,631	98,137	88,364	29.38	3,008
2006	21,962.54	8,030	10,703	11,260	29.78	378
2007	144,559.05	50,711	67,589	76,970	29.92	2,573
2008	45,224.21	15,159	20,204	25,020	30.08	832
2010	1,291.73	393	524	768	30.12	25
2011	27,034.06	7,761	10,344	16,690	30.21	552
2012	475,133.27	128,381	171,109	304,024	30.16	10,080
2013	1,056,599.74	266,369	355,022	701,578	30.16	23,262
2014	145,107.02	33,926	45,217	99,890	30.05	3,324
2015	361,322.96	77,612	103,443	257,880	29.86	8,636

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2016	612,364.74	119,350	159,072	453,293	29.60	15,314
2017	1,648,127.23	286,609	381,998	1,266,129	29.29	43,227
2018	613,698.66	93,528	124,656	489,043	28.73	17,022
2019	227,577.32	29,403	39,189	188,388	28.09	6,707
2020	444,830.26	46,485	61,956	382,874	27.14	14,107
2021	913,390.62	70,879	94,468	818,923	25.77	31,778
2022	23,269.00	1,103	1,470	21,799	23.46	929
2023	207,888.26	3,451	4,600	203,288	19.79	10,272
	12,408,558.21	4,212,201	5,612,634	6,795,924		246,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.99

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
1997	53,681.30	51,411	53,681			
1998	24,038.51	22,868	24,039			
2005	14,566,812.47	12,306,043	14,566,812			
	14,644,532.28	12,380,322	14,644,532			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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 26-R2.5							
2001	127,844.20	95,781	83,057	44,787	7.42	6,036	
2002	72,392.13	52,709	45,707	26,685	7.90	3,378	
2003	46,981.59	33,160	28,755	18,227	8.41	2,167	
2004	82,425.29	56,082	48,632	33,793	9.00	3,755	
2005	106,411.95	69,785	60,514	45,898	9.53	4,816	
2006	228,496.48	143,564	124,492	104,004	10.16	10,237	
2007	172,643.52	103,828	90,035	82,609	10.72	7,706	
2008	109,025.87	62,341	54,059	54,967	11.36	4,839	
2010	123,227.17	62,957	54,593	68,634	12.61	5,443	
2011	401,850.84	192,647	167,054	234,797	13.21	17,774	
2012	234,211.62	104,365	90,500	143,712	13.89	10,346	
2013	61,258.09	25,226	21,875	39,383	14.52	2,712	
2014	434,494.81	163,718	141,969	292,526	15.16	19,296	
2015	1,245,680.94	424,279	367,915	877,766	15.81	55,520	
2016	613,051.96	185,877	161,184	451,868	16.47	27,436	
2017	2,071,556.38	548,134	475,316	1,596,240	17.14	93,130	
2018	1,688,040.05	380,315	329,791	1,358,249	17.77	76,435	
2019	238,815.47	44,085	38,228	200,587	18.41	10,896	
2020	1,223,231.85	175,044	151,790	1,071,442	18.96	56,511	
2021	5,318,585.61	533,454	462,586	4,856,000	19.43	249,923	
2022	738,962.16	41,308	35,820	703,142	19.71	35,674	
2023	281,510.75	4,758	4,126	277,385	19.43	14,276	
	15,620,698.73	3,503,417	3,037,998	12,582,701		718,306	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5	4.60

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1895	221.00	221	221			
1896	578.00	578	578			
1897	265.80	266	266			
1898	123.55	124	124			
1899	219.60	220	220			
1900	78.67	79	79			
1901	1,043.20	1,043	1,043			
1902	9.85	10	10			
1903	356.24	356	356			
1904	105.00	105	105			
1905	271.56	272	272			
1907	515.26	515	515			
1908	1.22	1	1			
1909	5.00	5	5			
1912	107.28	107	107			
1913	418.90	419	419			
1914	242.34	242	242			
1915	59.34	59	59			
1916	348.78	349	349			
1917	37.03	37	37			
1919	20.00	20	20			
1920	747.78	748	748			
1923	337.00	335	337			
1924	1,098.02	1,088	1,098			
1925	257.57	254	258			
1926	32.00	31	32			
1927	101.50	99	102			
1928	38.20	37	38			
1929	741.31	720	741			
1930	63.71	62	64			
1932	25.00	24	25			
1935	6.60	6	7			
1936	23.00	22	23			
1937	126.06	118	126			
1940	94.65	88	95			
1941	123.94	114	124			
1942	91.94	84	92			
1944	457.06	415	457			
1945	266.11	240	266			
1946	58.28	52	58			
1948	15.96	14	16			
1949	91.53	81	92			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1950	62.45	55	62			
1951	36.13	32	36			
1952	23.18	20	23			
1953	38.67	33	38	1	8.11	
1954	53.96	46	52	2	8.44	
1956	308.81	262	298	11	9.14	1
1958	3,915.91	3,270	3,722	194	9.89	20
1959	630.52	522	594	37	10.28	4
1960	914.07	751	855	59	10.70	6
1961	147.59	120	137	11	11.12	1
1962	74.23	60	68	6	11.57	1
1963	124.21	99	113	11	12.03	1
1964	42.01	33	38	4	12.50	
1965	515.64	404	460	56	12.99	4
1966	2,820.19	2,186	2,488	332	13.50	25
1967	76.52	59	67	10	14.02	1
1968	563.97	427	486	78	14.56	5
1969	267.27	200	228	39	15.11	3
1973	263.19	187	213	50	17.48	3
1977	149.17	99	113	36	20.06	2
1978	842.86	552	628	215	20.74	10
1980	349.81	221	251	99	22.13	4
1981	13,624.82	8,438	9,602	4,023	22.84	176
1983	6,888.56	4,455	5,070	1,819	21.94	83
1984	1,771.57	1,124	1,279	493	22.56	22
1987	565.85	338	385	181	24.44	7
2017	8,100.00	944	1,074	7,026	46.74	150
	52,996.00	34,597	38,207	14,789		529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 1.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
1905	218.00	218	218			
1928	403,408.38	369,522	403,408			
1940	99,297.14	85,540	99,297			
1946	4,045.95	3,357	4,046			
1947	528.40	435	528			
1950	2,540.61	2,051	2,541			
1951	613.78	492	614			
1952	180.21	143	180			
1953	1,818.93	1,435	1,819			
1954	556.58	436	557			
1955	816.00	634	816			
1957	6,146.63	4,693	6,147			
1958	3,083.43	2,333	3,083			
1959	632.97	474	633			
1960	55,637.65	41,314	55,638			
1961	1,457.84	1,072	1,458			
1964	284.71	203	285			
1966	92,929.53	64,730	92,930			
1967	5,073.76	3,493	5,074			
1968	676.96	460	677			
1969	96.10	65	96			
1970	193,359.78	128,111	193,360			
1971	14,006.26	9,155	14,006			
1972	5,269.59	3,397	5,270			
1973	7,800.00	4,955	7,800			
1974	4,947.41	3,096	4,947			
1975	10,424.61	6,423	10,425			
1976	4,441.01	2,693	4,441			
1977	2,660.19	1,586	2,660			
1978	14,426.70	8,457	14,427			
1979	47,916.09	27,600	47,916			
1980	15,459.53	8,742	15,460			
1981	59,538.10	33,038	59,538			
1982	60,355.29	32,844	60,355			
1983	123,723.09	79,517	123,723			
1984	87,157.46	55,301	87,157			
1985	115,073.43	71,587	115,073			
1986	90,138.77	54,940	90,139			
1987	160,524.49	96,379	160,524			
1988	40,362.99	23,705	40,363			
1989	100,002.76	57,742	100,003			
1990	38,346.11	21,620	38,346			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1991	76,185.36	42,153	76,185			
1992	56,712.49	30,579	56,712			
1993	65,525.36	34,591	65,525			
1994	12,537.65	6,436	12,538			
1995	58,509.72	29,337	57,524	986	28.01	35
1996	175,171.33	85,659	167,961	7,210	28.39	254
1997	130,726.33	61,912	121,398	9,328	29.08	321
1998	17,769.70	8,185	16,049	1,721	29.48	58
1999	2,122.54	949	1,861	262	29.89	9
2000	53,935.66	23,241	45,571	8,365	30.60	273
2001	5,875.07	2,448	4,800	1,075	31.03	35
2002	142,298.97	57,233	112,223	30,076	31.46	956
2003	119,486.25	46,265	90,717	28,769	31.92	901
2004	615,619.55	228,887	448,805	166,815	32.38	5,152
2005	100,607.13	35,826	70,248	30,359	32.85	924
2006	92,615.70	31,638	62,036	30,580	33.09	924
2007	99,394.03	32,303	63,340	36,054	33.58	1,074
2008	5,798.25	1,794	3,518	2,280	33.85	67
2009	147,369.79	43,003	84,321	63,049	34.38	1,834
2010	1,349,754.19	371,452	728,349	621,405	34.68	17,918
2011	1,147,354.15	295,903	580,212	567,142	35.00	16,204
2012	414,822.83	99,599	195,295	219,528	35.34	6,212
2013	367,555.16	81,450	159,709	207,846	35.71	5,820
2014	293,657.65	59,759	117,176	176,482	35.88	4,919
2015	373,670.25	68,980	135,257	238,413	36.08	6,608
2017	607,157.51	88,341	173,221	433,937	36.21	11,984
2018	764,237.45	95,530	187,317	576,920	36.16	15,955
2019	1,044,895.30	108,460	212,670	832,225	35.99	23,124
2020	172,518.27	14,146	27,738	144,780	35.44	4,085
2021	517,325.80	30,367	59,544	457,782	34.73	13,181
2022	133,706.08	4,573	8,967	124,739	32.96	3,785
2023	7,642,250.86	84,829	166,334	7,475,917	29.79	250,954
	18,683,143.60	3,519,816	6,189,099	12,494,045		393,566

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 2.11

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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.. 1-2029						
2005	2,439,832.84	1,888,187	1,914,976	524,857	5.31	98,843
2007	2,391.03	1,801	1,827	564	5.29	107
2010	127,711.52	90,969	92,260	35,452	5.32	6,664
2011	713,419.33	496,469	503,513	209,906	5.32	39,456
2012	95,432.57	64,684	65,602	29,831	5.31	5,618
2014	39,512.90	25,027	25,382	14,131	5.31	2,661
2015	1,401,257.57	849,162	861,209	540,049	5.31	101,704
2016	2,970,840.94	1,707,639	1,731,865	1,238,976	5.30	233,769
2017	143,613.75	77,221	78,317	65,297	5.30	12,320
2018	17,834.81	8,809	8,934	8,901	5.29	1,683
2020	149,234.52	55,993	56,787	92,448	5.27	17,542
2021	11,786.05	3,443	3,492	8,294	5.25	1,580
	8,112,867.83	5,269,404	5,344,164	2,768,704		521,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3						6.43

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1993	550.95	551	551			
1995	472.76	473	473			
1998	11,282.11	11,282	11,282			
1999	0.01					
2004	6,417.77	6,150	6,418			
2005	18,544.44	16,844	18,544			
2006	17,798.10	15,277	17,798			
2007	65,270.90	52,760	65,271			
2008	2,396.46	1,817	2,396			
2009	43,267.35	30,648	42,347	920	5.83	158
2010	21,133.16	13,913	19,224	1,909	6.83	280
2011	533,064.91	324,279	448,058	85,007	7.83	10,857
2012	11,373.26	6,350	8,774	2,599	8.83	294
2013	119,832.95	60,915	84,167	35,666	9.83	3,628
2014	156,256.18	71,617	98,954	57,302	10.83	5,291
2015	1,434,510.51	585,754	809,339	625,172	11.83	52,846
2016	308,359.05	110,494	152,670	155,689	12.83	12,135
2017	30,662.08	9,454	13,063	17,599	13.83	1,273
2021	9,564.00	1,036	1,431	8,133	17.83	456
	2,790,756.95	1,319,614	1,800,760	989,997		87,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 3.13

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2018	34,425.52	34,426	34,426			
2020	1,990,944.89	1,260,925	1,990,945			
2021	8,068,734.90	3,496,425	6,773,182	1,295,553	2.83	457,793
2022	4,011,706.71	936,052	1,813,295	2,198,412	3.83	573,998
2023	1,607,819.87	107,193	207,651	1,400,169	4.67	299,822
	15,713,631.89	5,835,021	10,819,499	4,894,133		1,331,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 8.47

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2012	15,581.93	11,600	13,575	2,007	3.83	524
2013	48,555.01	32,910	38,514	10,041	4.83	2,079
2016	182,867.92	87,371	102,250	80,618	7.83	10,296
2017	52,750.52	21,686	25,379	27,372	8.83	3,100
2018	20,040.00	6,903	8,078	11,962	9.83	1,217
2019	21,472.00	5,964	6,980	14,492	10.83	1,338
2020	20,788.39	4,389	5,136	15,652	11.83	1,323
2021	30,392.00	4,390	5,138	25,254	12.83	1,968
	392,447.77	175,213	205,050	187,398		21,845

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 5.57

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 6-L2.5						
2010	2,040.49	1,964	2,040			
	2,040.49	1,964	2,040			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
1998	84,219.71	82,872	54,590	29,630	0.41	29,630
1999	315,183.14	306,957	202,202	112,981	0.65	112,981
2002	810.66	770	507	304	1.10	276
2003	59,894.12	56,408	37,158	22,736	1.25	18,189
2004	38,379.35	35,750	23,550	14,829	1.41	10,517
2007	55,825.61	49,997	32,935	22,891	1.88	12,176
2008	17,027.49	14,979	9,867	7,160	2.07	3,459
2009	30,635.75	26,387	17,382	13,254	2.28	5,813
2010	1,790.62	1,509	994	797	2.46	324
2011	65,812.84	54,131	35,658	30,155	2.63	11,466
2012	88,265.00	70,665	46,549	41,716	2.78	15,006
2013	210,753.58	164,135	108,121	102,633	2.89	35,513
2014	1,210,089.97	911,803	600,632	609,458	3.00	203,153
2015	772,562.98	556,477	366,568	405,995	3.17	128,074
2016	4,630,140.69	3,132,290	2,063,333	2,566,808	3.43	748,341
2017	9,597,341.76	5,935,956	3,910,191	5,687,151	3.80	1,496,619
2018	8,790,294.77	4,791,590	3,156,363	5,633,932	4.31	1,307,177
2019	9,229,125.52	4,226,017	2,783,804	6,445,322	4.93	1,307,368
2020	13,922,491.80	5,007,920	3,298,867	10,623,625	5.64	1,883,621
2021	12,686,006.36	3,204,485	2,110,890	10,575,116	6.41	1,649,784
2022	4,567,909.27	633,112	417,050	4,150,859	7.25	572,532
2023	5,510,708.64	220,428	145,202	5,365,507	8.01	669,851
	71,885,269.63	29,484,638	19,422,413	52,462,857		10,221,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 14.22

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-L2						
1999	9,584.60	8,432	4,907	4,678	3.30	1,418
2000	1,132.05	984	573	559	3.50	160
2006	50,914.77	40,121	23,347	27,568	4.62	5,967
2007	9,680.28	7,481	4,353	5,327	4.75	1,121
2008	8,436.33	6,372	3,708	4,728	4.91	963
2009	25,798.90	19,006	11,060	14,739	5.06	2,913
2010	4,790.00	3,437	2,000	2,790	5.18	539
2011	70,144.02	48,729	28,356	41,788	5.35	7,811
2012	94,347.44	63,109	36,724	57,623	5.53	10,420
2013	5,411.65	3,461	2,014	3,398	5.73	593
2014	19,032.38	11,497	6,690	12,342	6.01	2,054
2015	49,235.85	27,705	16,122	33,114	6.35	5,215
2016	174,873.56	89,850	52,285	122,589	6.78	18,081
2017	380,550.89	174,140	101,335	279,216	7.31	38,196
2018	229,178.34	90,571	52,705	176,473	7.91	22,310
2019	624,548.60	204,540	119,026	505,523	8.56	59,056
2020	409,849.91	104,594	60,865	348,985	9.24	37,769
2021	272,131.09	48,521	28,235	243,896	9.98	24,438
2023	276,095.55	7,758	4,515	271,581	11.53	23,554
	2,715,736.21	960,308	558,820	2,156,916		262,578
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 9.67

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2002	853.30	722	634	219	3.83	57
2003	60.31	49	43	17	4.83	4
2005	3,420.75	2,486	2,182	1,239	6.83	181
2006	1,008.00	692	607	401	7.83	51
2007	54.28	35	31	23	8.83	3
2010	41.71	22	19	23	11.83	2
2011	456.77	222	195	262	12.83	20
	5,895.12	4,228	3,711	2,184		318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 5.39

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
1998	191,544.87	191,545	191,545			
1999	95,567.74	92,382	95,568			
2000	206,628.32	191,476	206,628			
2001	194,842.63	172,761	194,843			
2002	342,377.53	289,881	336,608	5,770	3.83	1,507
2003	194,692.15	157,052	182,368	12,324	4.83	2,552
2004	407,591.88	312,488	362,860	44,732	5.83	7,673
2005	76,325.20	55,463	64,403	11,922	6.83	1,746
2006	185,927.78	127,671	148,251	37,677	7.83	4,812
2007	597,992.98	386,704	449,039	148,954	8.83	16,869
2008	667,521.97	404,966	470,245	197,277	9.83	20,069
2009	782,846.62	443,616	515,125	267,722	10.83	24,720
2010	627,283.07	330,371	383,625	243,658	11.83	20,597
2011	435,299.31	211,847	245,996	189,303	12.83	14,755
2012	485,359.63	216,796	251,742	233,618	13.83	16,892
2013	637,198.96	259,130	300,901	336,298	14.83	22,677
2014	74,943.59	27,480	31,910	43,034	15.83	2,719
2015	27,411.96	8,955	10,398	17,014	16.83	1,011
2016	162,142.32	46,481	53,973	108,169	17.83	6,067
2017	118,415.22	29,209	33,917	84,498	18.83	4,487
2018	303,141.51	62,650	72,749	230,393	19.83	11,618
2019	33,285.49	5,548	6,442	26,843	20.83	1,289
2020	54,112.57	6,854	7,959	46,154	21.83	2,114
2021	186,955.14	16,203	18,815	168,140	22.83	7,365
2022	581,769.04	27,151	31,528	550,241	23.83	23,090
2023	115,827.91	1,544	1,793	114,035	24.67	4,622
	7,787,005.39	4,076,224	4,669,231	3,117,774		219,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 2.82

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.01 DUAL FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2014	130,860.25	79,970	81,454	49,406	5.83	8,474
2018	267,256.56	92,054	93,763	173,494	9.83	17,649
	398,116.81	172,024	175,217	222,900		26,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.56

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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-L2						
1961	1,382.14	1,382	1,382			
1962	500.32	500	500			
1975	249.00	249	249			
1985	8,150.85	7,995	8,151			
1987	5,373.47	5,228	5,373			
1988	1,400.00	1,354	1,400			
1989	14,875.00	14,281	14,875			
1991	819.84	778	814	6	1.73	3
1992	101,443.89	95,479	99,869	1,575	1.95	808
1993	41,878.30	39,165	40,966	912	2.09	436
1994	111,948.67	103,832	108,606	3,343	2.28	1,466
1995	14,000.00	12,855	13,446	554	2.51	221
1997	58,208.48	52,393	54,802	3,406	2.90	1,174
1999	329,725.07	290,059	303,396	26,329	3.30	7,978
2000	119,352.39	103,693	108,461	10,891	3.50	3,112
2001	113,504.58	97,364	101,841	11,664	3.67	3,178
2002	79,509.58	67,154	70,242	9,268	3.89	2,383
2003	95,220.44	79,309	82,956	12,264	4.05	3,028
2004	193,977.55	158,751	166,050	27,928	4.25	6,571
2005	216,476.04	173,830	181,823	34,653	4.46	7,770
2006	14,837.75	11,692	12,230	2,608	4.62	565
2007	203,573.00	157,321	164,555	39,018	4.75	8,214
2008	118,087.84	89,192	93,293	24,795	4.91	5,050
2009	32,445.05	23,902	25,001	7,444	5.06	1,471
2010	19,137.35	13,733	14,364	4,773	5.18	921
2011	430,489.46	299,061	312,812	117,677	5.35	21,996
2012	539,135.28	360,628	377,210	161,925	5.53	29,281
2013	480,823.92	307,487	321,625	159,199	5.73	27,783
2014	865,665.32	522,948	546,993	318,672	6.01	53,024
2015	1,177,864.00	662,784	693,259	484,605	6.35	76,316
2016	592,636.77	304,497	318,498	274,139	6.78	40,433
2017	1,667,424.65	763,014	798,098	869,327	7.31	118,923
2018	1,812,656.19	716,362	749,301	1,063,355	7.91	134,432
2019	1,148,092.73	376,000	393,289	754,804	8.56	88,178
2020	2,386,140.84	608,943	636,942	1,749,199	9.24	189,307
2021	970,960.20	173,122	181,082	789,878	9.98	79,146
2022	2,110,047.78	205,941	215,411	1,894,637	10.78	175,755
2023	308,397.03	8,666	9,064	299,333	11.53	25,961
	16,386,410.77	6,910,944	7,228,229	9,158,182		1,114,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.80

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2009	9,733.27	9,192	9,069	664	0.83	664
2010	1,483,377.74	1,302,079	1,284,696	198,682	1.83	108,569
2011	3,933,791.95	3,190,738	3,148,141	785,651	2.83	277,615
2012	929,260.48	691,779	682,543	246,717	3.83	64,417
2013	826,747.38	560,353	552,872	273,875	4.83	56,703
2014	740,938.13	452,795	446,750	294,188	5.83	50,461
2015	1,163,312.65	633,354	624,899	538,414	6.83	78,831
2016	586,347.51	280,145	276,405	309,943	7.83	39,584
2017	693,822.26	285,237	281,429	412,393	8.83	46,704
2018	1,338,735.79	461,114	454,958	883,778	9.83	89,906
2019	643,967.93	178,881	176,493	467,475	10.83	43,165
2020	1,306,261.75	275,765	272,083	1,034,179	11.83	87,420
2021	4,895,206.34	707,064	697,625	4,197,581	12.83	327,169
2022	364,579.19	28,357	27,978	336,601	13.83	24,338
	18,916,082.37	9,056,853	8,935,941	9,980,141		1,295,546

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 6.85

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.04 COMMUNICATION EQUIPMENT - MICROWAVE TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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	5,786,141	7,003,307	9,886,098	11.83	835,680
2022	27,725.49	1,797	2,175	25,550	16.83	1,518
	16,917,130.74	5,787,938	7,005,482	9,911,649		837,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.8 4.95

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2007	11,500.91	7,437	872-	12,373	8.83	1,401
2011	13,689.76	6,662	782-	14,472	12.83	1,128
2012	3,464.31	1,547	181-	3,645	13.83	264
	28,654.98	15,646	1,835-	30,490		2,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 9.75

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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	60,163.72	60,164	60,164			
2007	90,002.57	90,003	90,003			
2008	29,406.65	29,407	29,407			
2009	86,657.98	81,843	79,503	7,155	0.83	7,155
2010	64,622.48	56,724	55,102	9,520	1.83	5,202
2011	33,696.54	27,332	26,551	7,146	2.83	2,525
2012	3,137.18	2,335	2,268	869	3.83	227
2013	599,688.66	406,457	394,837	204,852	4.83	42,412
2014	327,931.95	200,402	194,673	133,259	5.83	22,857
2015	91,070.54	49,582	48,165	42,906	6.83	6,282
2016	293,666.51	140,308	136,297	157,370	7.83	20,098
2018	251,437.65	86,605	84,129	167,309	9.83	17,020
2019	105,310.54	29,253	28,416	76,895	10.83	7,100
2020	74,963.75	15,826	15,374	59,590	11.83	5,037
2021	137,559.04	19,869	19,301	118,258	12.83	9,217
2022	7,916.45	616	598	7,318	13.83	529
	2,257,232.21	1,296,726	1,264,788	992,444		145,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.8 6.45

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2023

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						
2018	46,650.00	16,068	34,114	12,536	9.83	1,275
2019	8,235.82	2,288	4,858	3,378	10.83	312
	54,885.82	18,356	38,972	15,914		1,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 2.89

PART III. EXPERIENCED NET SALVAGE

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
303.00	11,461,112.42			
332.00	17,930.32	143,822.74		143,822.74-
333.00		46,521.00	54,823.60	8,302.60
334.00	1,544.86	2,387.55		2,387.55-
337.00	19,354.14			
352.00	3,426.40	84,574.00		84,574.00-
353.00	6,051.79	11,839.00		11,839.00-
354.00	2,107.83		5,840.00	5,840.00
365.02		600.00		600.00-
367.00	81,550.28	106,573.29		106,573.29-
369.00	51,228.63	8,115.09		8,115.09-
375.00	373,657.74			
376.00	1,990,723.42	5,991,279.93	23,560.52	5,967,719.41-
378.00	130,473.90	52,112.24		52,112.24-
380.00	396,300.58	5,062,792.62		5,062,792.62-
381.00	2,131,090.34			
382.00	356,759.49	159,276.29		159,276.29-
385.00	37,162.09	5,284.72		5,284.72-
387.00	375,396.06			
391.01	3,035.82-			
391.02	4,117,069.38			
391.03	9,070.86			
392.00	765,488.22		96,263.00	96,263.00
392.02	1,788,974.63		565,836.73	565,836.73
392.03	115,726.29		32,570.00	32,570.00
393.01	7,200.20			
394.00	15,682.57			
394.20	191,196.57		5,700.00	5,700.00
396.00	652,355.43		303,314.99	303,314.99
397.02	34,824.07			
398.00	1,647.22			
399.00	1,021.34			
	25,133,091.25	11,675,178.47	1,087,908.84	10,587,269.63-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	706,507.19			
303.01	7,016,849.73			
327.00	412.50			
329.00	2,540.99			
332.00	426,749.78	163,482.96		163,482.96-
333.00	2,483,303.08	27,645.66		27,645.66-
334.00	4,499.84			
335.00	18,641.92			
352.00	6,192.60	216,163.00		216,163.00-
353.00	4,175.49	3,444.00		3,444.00-
354.00	3,051.20		464.00	464.00
365.02	12,922.71			
366.01	2,598.75			
366.02	1,682.01	5,101.88		5,101.88-
366.03	1,125.00			
367.00	344,421.88	104,641.00		104,641.00-
368.00	196,047.30	40,687.04		40,687.04-
369.00	29,369.33			
374.01	160,658.33			
375.00	354,563.33			
376.00	3,990,722.68	6,093,469.45	13,804.33	6,079,665.12-
378.00	556,464.38	10,946.28		10,946.28-
380.00	706,848.01	5,577,516.46		5,577,516.46-
381.00	3,814,944.35			
382.00	349,965.51	230,974.95		230,974.95-
385.00	71,718.45			
387.00	265,911.05			
390.00	54,208.77			
391.01	61,775.36			
391.02	1,609,461.87			
391.03	11,081.53			
392.00	1,113,880.79		146,103.00	146,103.00
392.02	5,238,075.08		652,921.34	652,921.34
392.03	127,177.30		17,165.00	17,165.00
394.00	118,350.37			
396.00	404,505.33		117,895.00	117,895.00
397.02	30,568.40			
398.00	44,790.42			
399.00	4,244.02			
	30,351,006.63	12,474,072.68	948,352.67	11,525,720.01-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	776,851.10			
303.01	3,182,564.17			
332.00	312,037.52	354,270.18		354,270.18-
333.00	147,310.45	49,795.88	398.67-	50,194.55-
334.00		6,414.69		6,414.69-
337.00	3,065.97			
351.00	798.05			
353.00	2,880.76			
355.00	12,378.93			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	94,074.76	99,744.00		99,744.00-
368.00		40,806.19		40,806.19-
369.00	44,457.06	149,912.81		149,912.81-
375.00	140,779.25			
376.00	3,339,852.88	5,823,435.21	13,763.75	5,809,671.46-
378.00	258,858.34	137,500.85		137,500.85-
380.00	83,602.39	7,642,509.86		7,642,509.86-
382.00	82,385.97	189,372.81		189,372.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	30,405.66			
390.01	5,616.43			
391.01	9,316.58			
391.02	1,995,566.21			
391.03	2,295,391.94			
391.04	9,942.78			
392.00	961,032.06		139,251.00	139,251.00
392.02	4,933,097.97		740,403.03	740,403.03
392.03	324,315.66		62,342.60	62,342.60
394.00	111,132.66			
394.20	501,795.32			
396.00	352,971.17		244,663.79	244,663.79
397.02	20,196.94			
398.00	133,852.65			
	21,318,289.29	14,496,692.77	1,200,025.50	13,296,667.27-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	379,965.27			
303.01	4,236,928.71			
303.02	688,465.65			
303.03	30,357,603.06			
325.04	842.82			
327.00	72,320.90			
329.00	19,981.66			
332.00	49,572.41	283,430.53	5,355.59	278,074.94-
333.00	393,210.79	598,258.96		598,258.96-
334.00		193,592.24		193,592.24-
352.00	563.39	1,982.00		1,982.00-
354.00	1,857.17			
367.00	39,532.58	215,555.00		215,555.00-
368.00	60,222.15			
369.00	138,530.68			
371.00	29,956.66			
374.02	65.83			
375.00	310,274.37			
376.00	7,185,820.50	3,204,910.81	29,218.10	3,175,692.71-
378.00	456,433.44	167,995.58		167,995.58-
380.00		3,085,110.06		3,085,110.06-
381.00	1,935,949.72			
382.00	83,351.19	215,103.37		215,103.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	222,467.36			
391.01	12,798.02			
391.02	567,677.37			
391.03	2,440.02			
392.00	354,682.91		103,133.00	103,133.00
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
393.00	14,500.38			
394.00	181,272.53			
394.20	282,035.93			
396.00	598,497.86			
397.02	640,285.90		2,900.00	2,900.00
397.20	1,032,019.73			
398.00	2,939.36			
	54,297,417.60	7,965,938.55	1,363,215.23	6,602,723.32-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,528,279.18			
303.01	12,622,314.16			
332.00		1,324.31		1,324.31-
333.00	12,996.49	128,574.90		128,574.90-
337.00	11,276.88			
352.00	93,477.72			
367.00	144,454.37		6,938.75	6,938.75
369.00	94,291.31			
375.00	5,378.66			
376.00	5,286,974.87	262,145.25	326.94-	262,472.19-
378.00	570,424.71			
380.00	718,516.85			
381.00	448,543.45			
382.00	81,576.39	5,183.77		5,183.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	53,441.91			
391.02	8,861,538.68			
391.03	404,099.91			
392.00	1,735,740.32		5,643.60	5,643.60
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
393.00	10,559.15			
394.00	101,958.56			
394.20	193,490.71			
396.00	1,519,850.81			
397.02	1,286,769.26			
397.20	19,826.01			
398.00	8,672.53			
	44,582,881.95	397,228.23	12,255.41	384,972.82-
TOTAL	175,682,686.72	47,009,110.70	4,611,757.65	42,397,353.05-

INSERT TAB EXHIBIT 5B

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS AND PEOPLES GAS
DIVISIONS COMBINED

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF AUGUST 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PEOPLES NATURAL GAS COMPANY LLC

Pittsburgh, Pennsylvania

PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF AUGUST 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

December 13, 2023

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of August 31, 2024 are presented in the attached report. The results of our study as of August 31, 2023 are presented in our report titled "2023 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of August 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of August 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

075181.000

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PART I. INTRODUCTION

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Peoples Natural Gas Company LLC to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of August 31, 2024 for the two divisions combined.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2022.

BASIS OF STUDY

Depreciation and Amortization

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

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

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

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

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

Service Life Estimates

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2022 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2022 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

AMORTIZATION OF NET SALVAGE

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

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

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

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

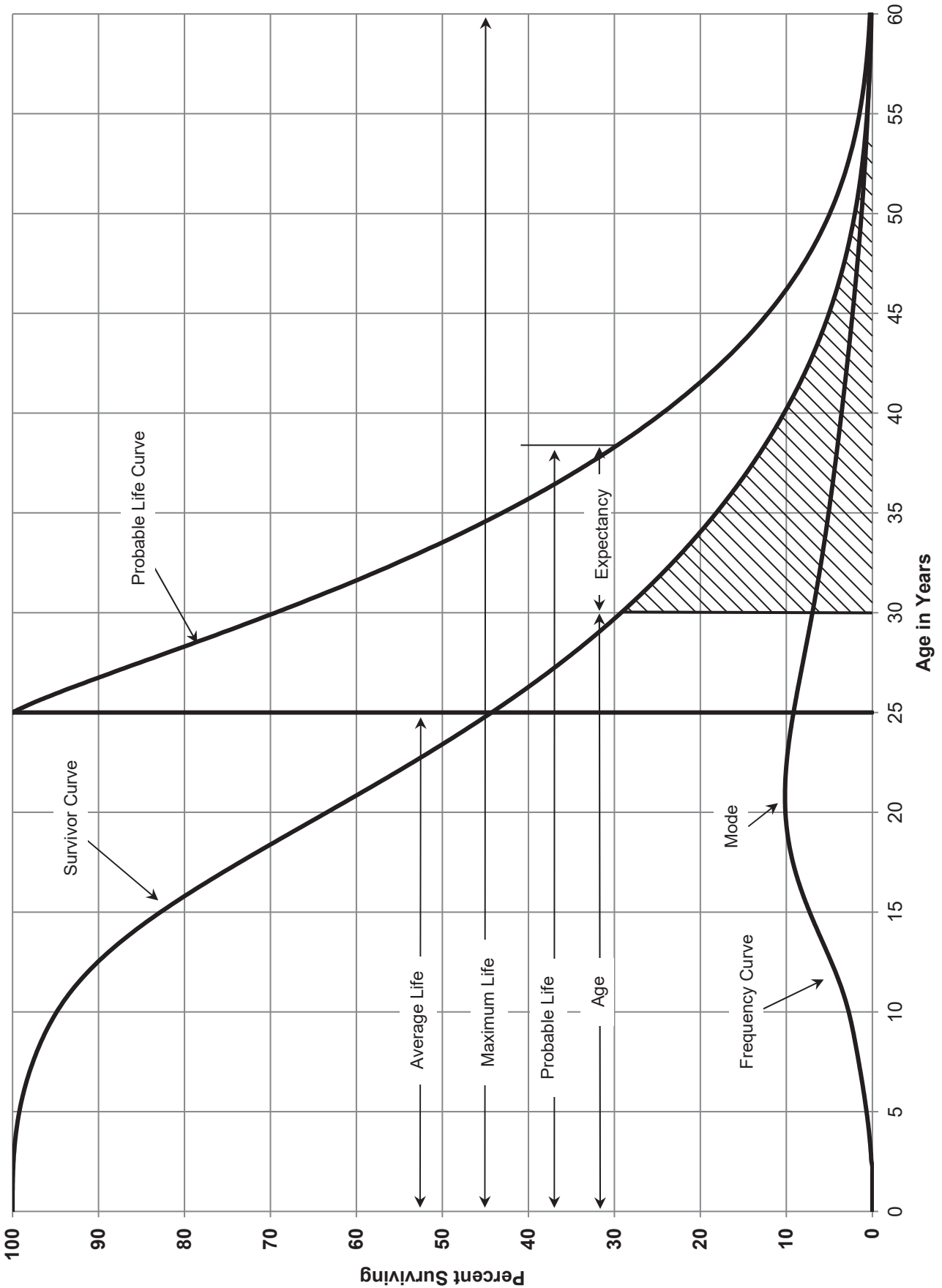


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

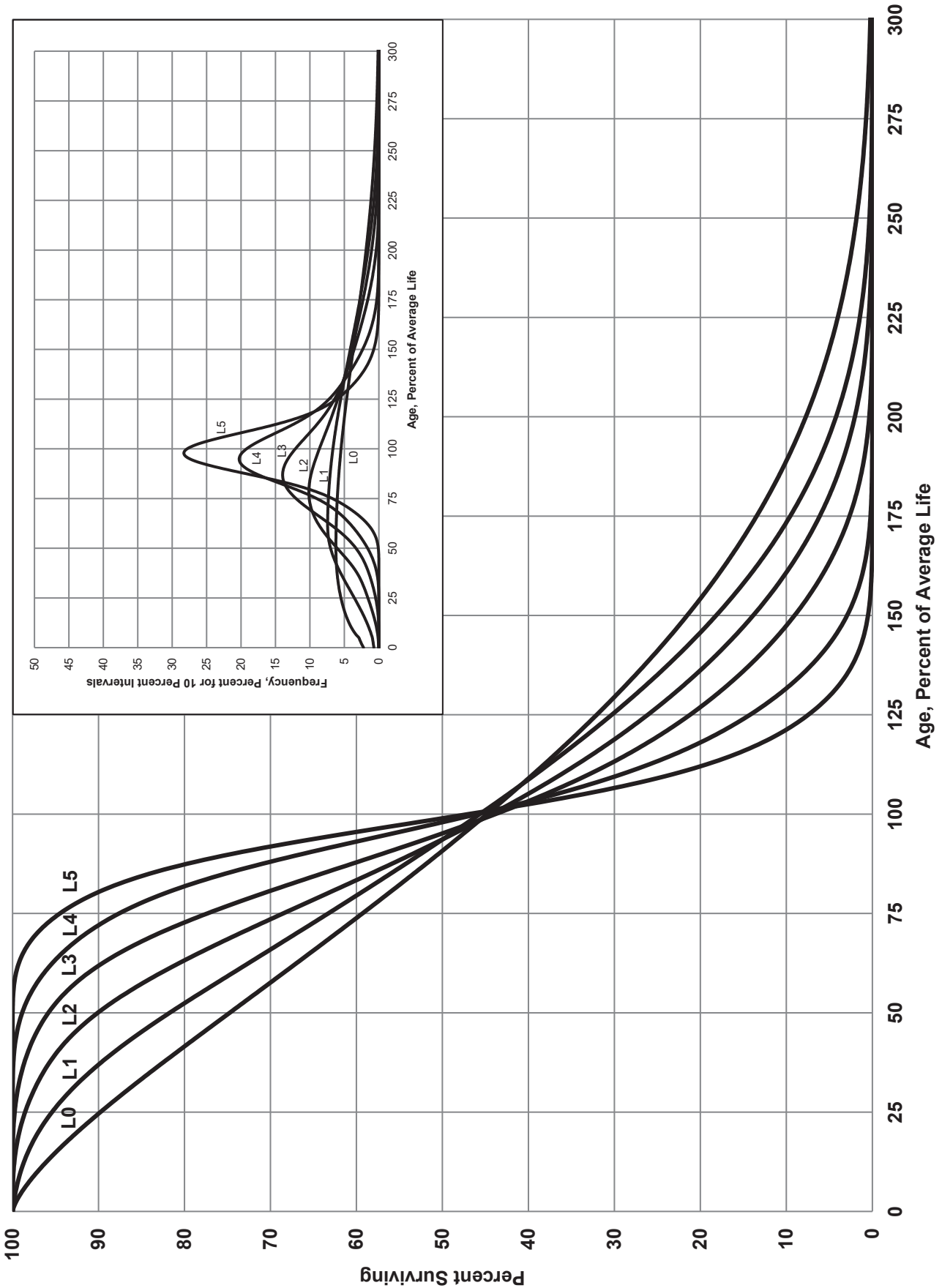


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

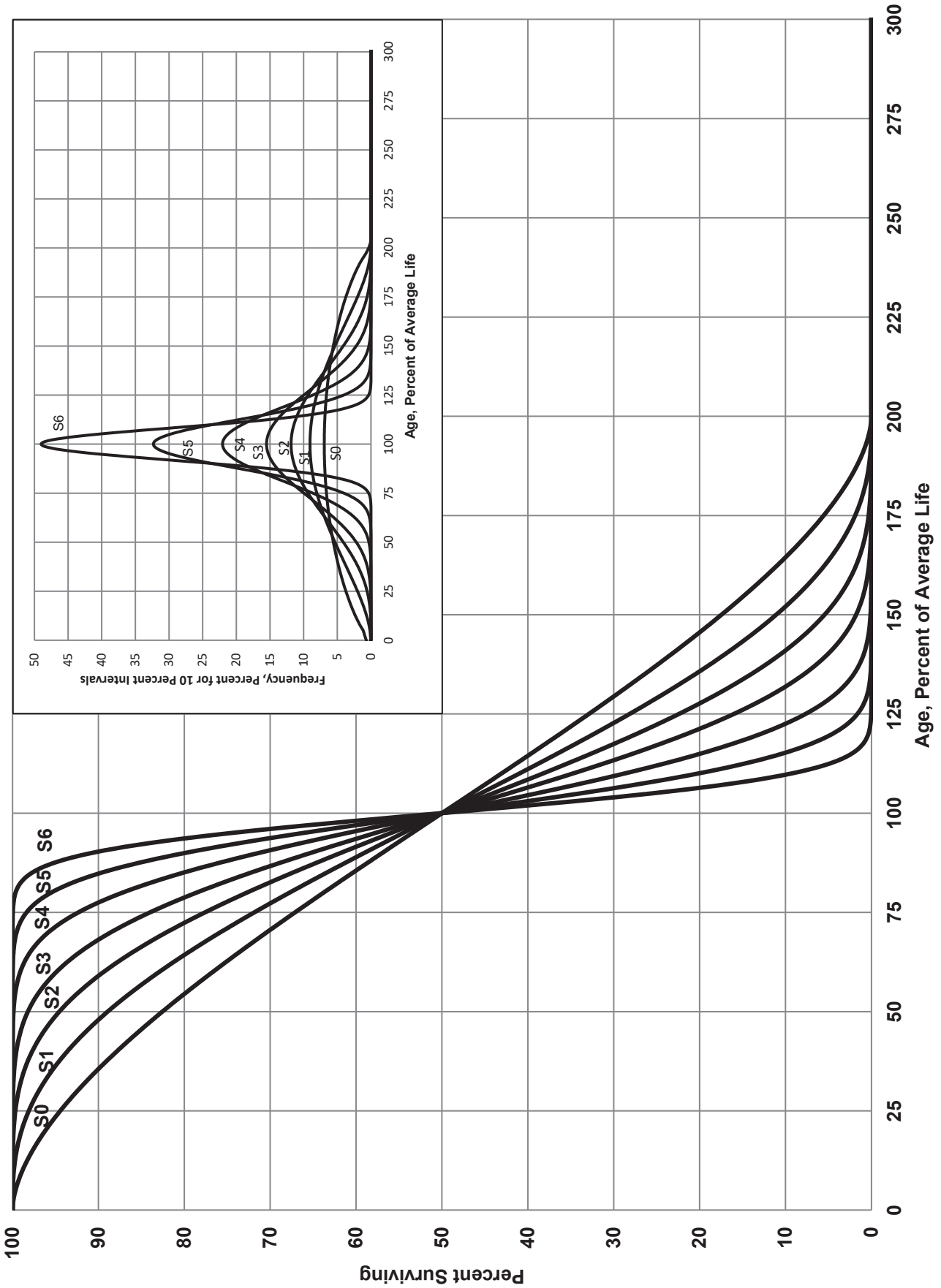


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

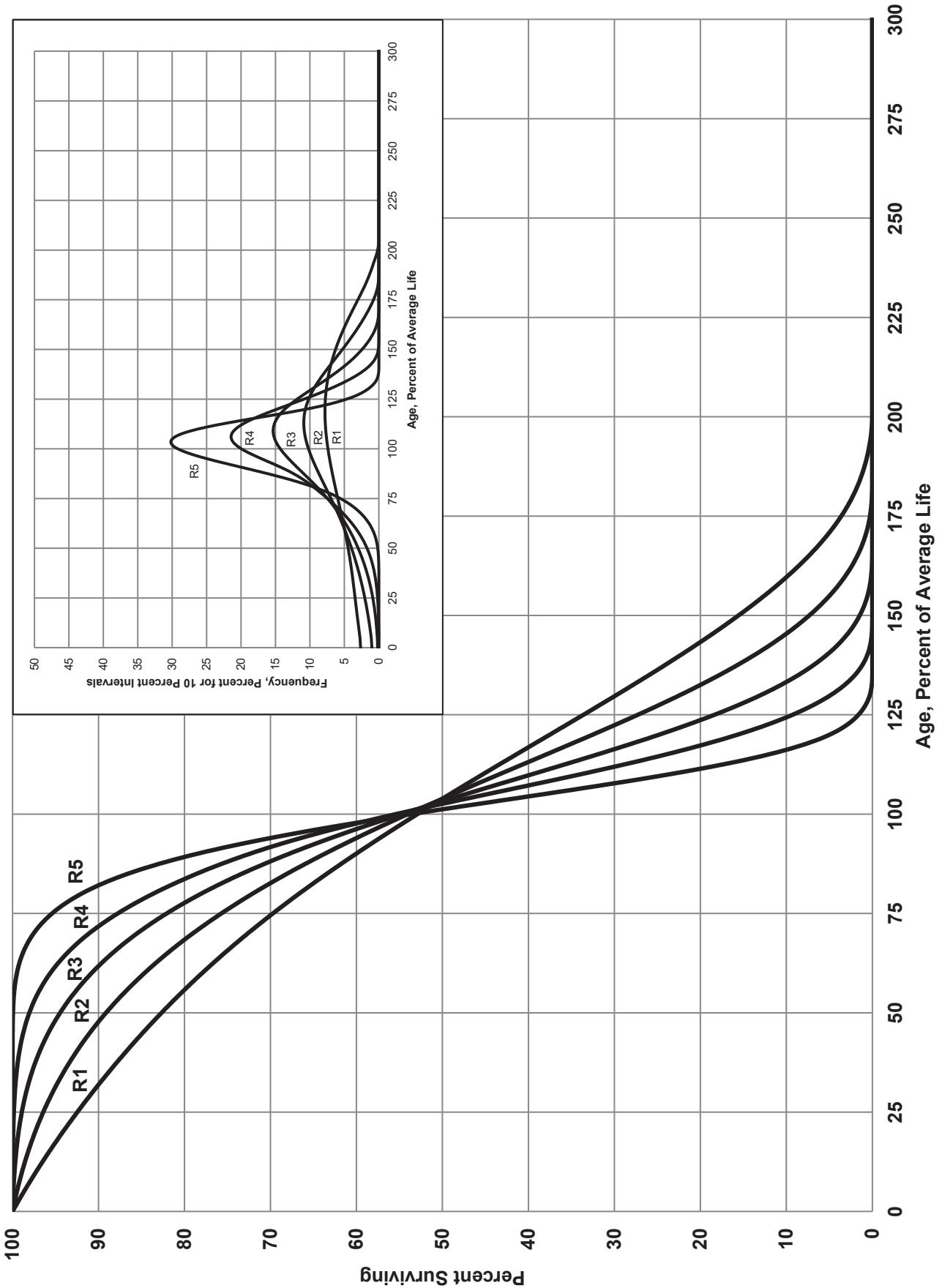


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

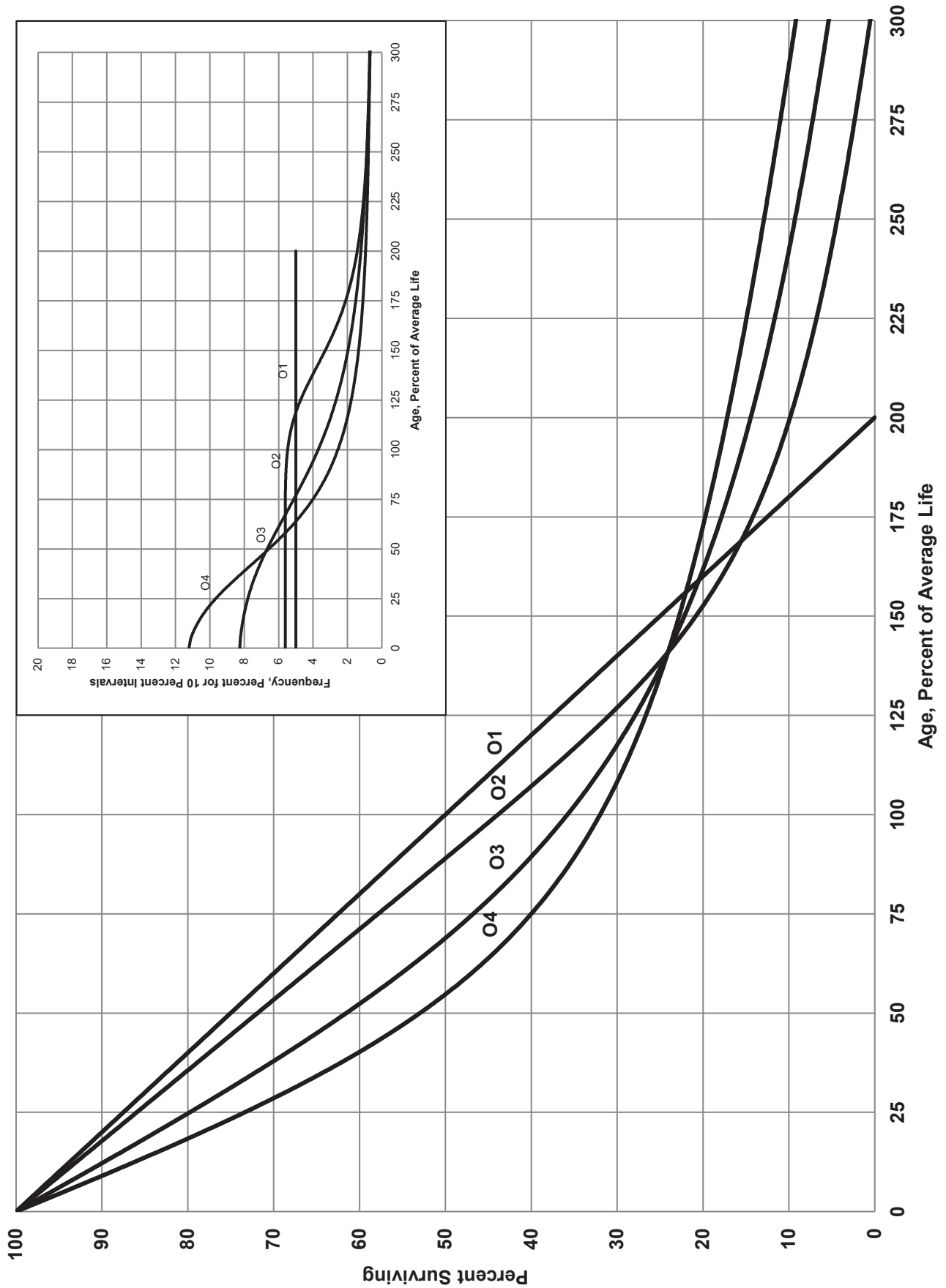


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During		Age Interval
	During Year											Age Interval	(13)	
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
2008	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2009	11	12	13	15	16	18	20	21	22	19	19	19	12½-13½	
2010	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2011	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2012	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2013	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2014	5	5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2015			6	12	13	15	16	17	19	19	124	124	6½-7½	
2016				6	13	15	16	17	19	19	131	131	5½-6½	
2017					7	14	16	17	19	20	143	143	4½-5½	
2018						8	18	20	22	23	146	146	3½-4½	
2019							9	20	22	25	150	150	2½-3½	
2020								11	23	25	151	151	1½-2½	
2021									11	24	153	153	½-1½	
2022										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

Experience Band 2013-2022

Placement Band 2008-2022

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Experience Band 2013-2022 Placement Band 2008-2022

Year Placed (1)	During Year											Total During Age Interval (12)	Age Interval (13)	
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)				
2008	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2011	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
2012	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2013	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2014	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2016	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2017	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2018	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2020	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	1½-2½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)			

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2013-2022
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year											Beginning of		
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	Age Interval (12)	Age Interval (13)		
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½		
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½		
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½		
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½		
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½		
2013	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½		
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½		
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½		
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½		
2017					660 ^a	653	639	623	628	609	3,789	4½-5½		
2018						750 ^a	742	724	685	663	4,332	3½-4½		
2019							850 ^a	841	821	799	4,955	2½-3½		
2020								960 ^a	949	926	5,719	1½-2½		
2021									1,080 ^a	1,069	6,579	½-1½		
2022										1,220 ^a	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780			

^aAdditions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

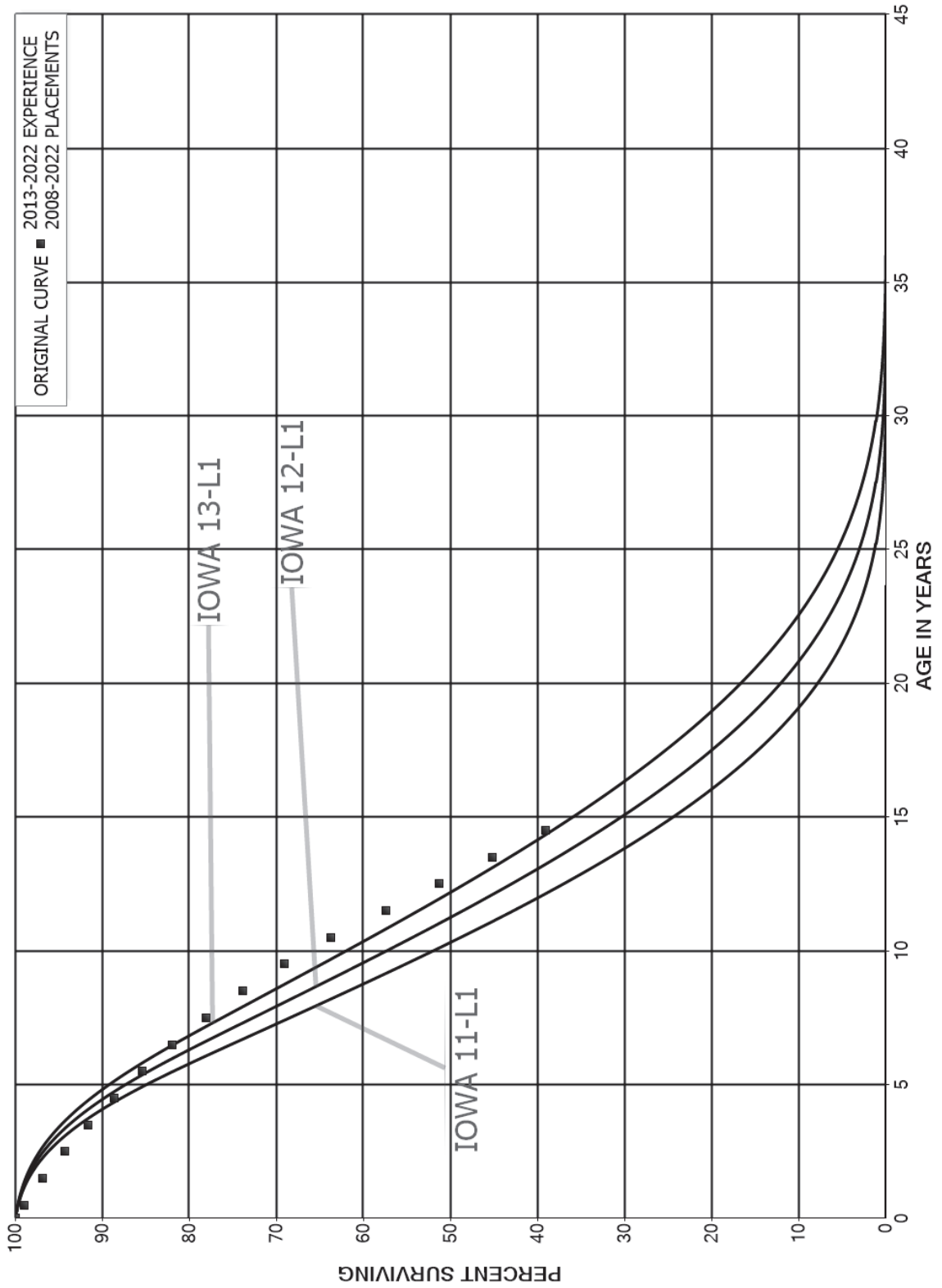
The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

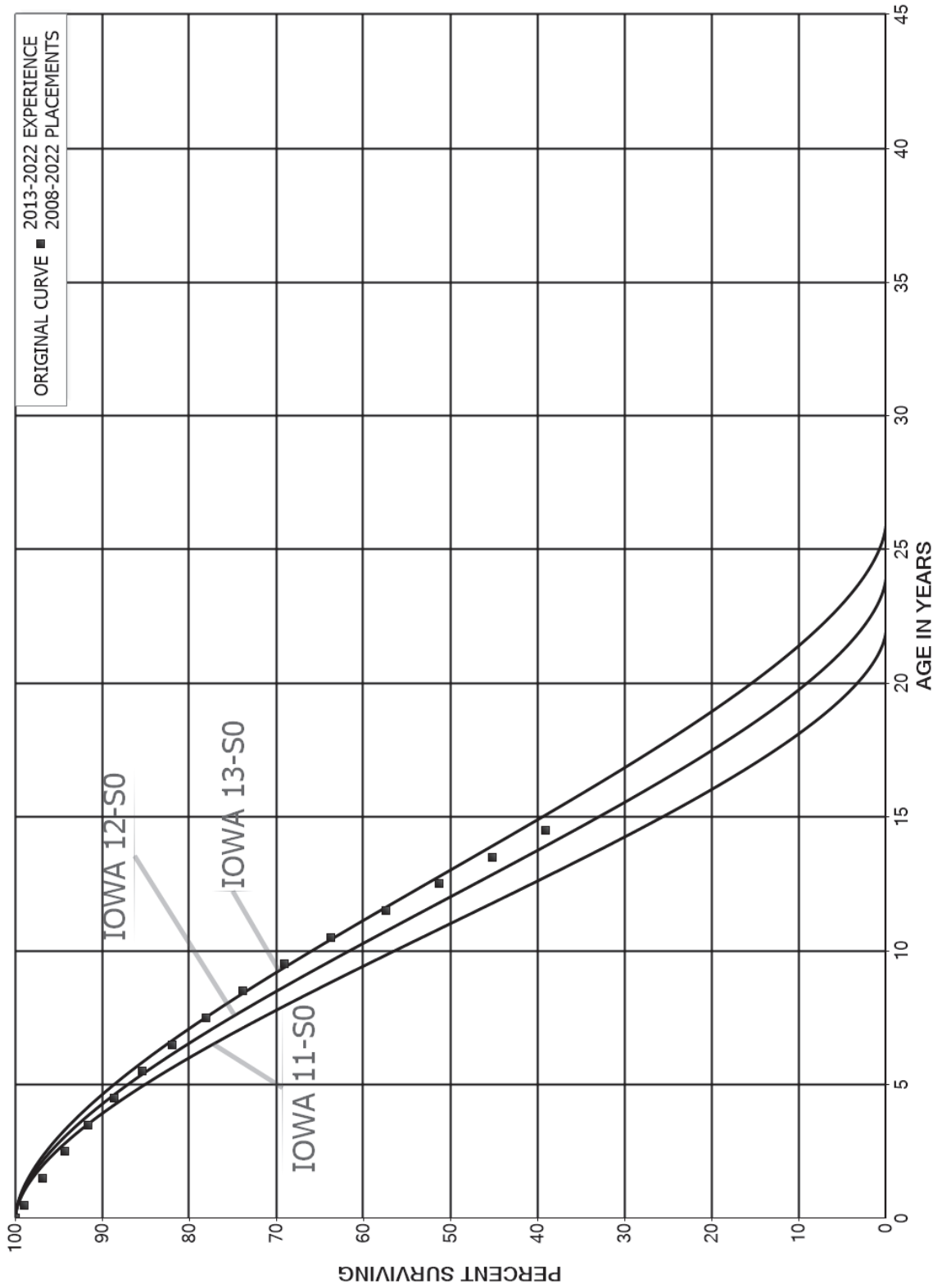
Smoothing the Original Survivor Curve

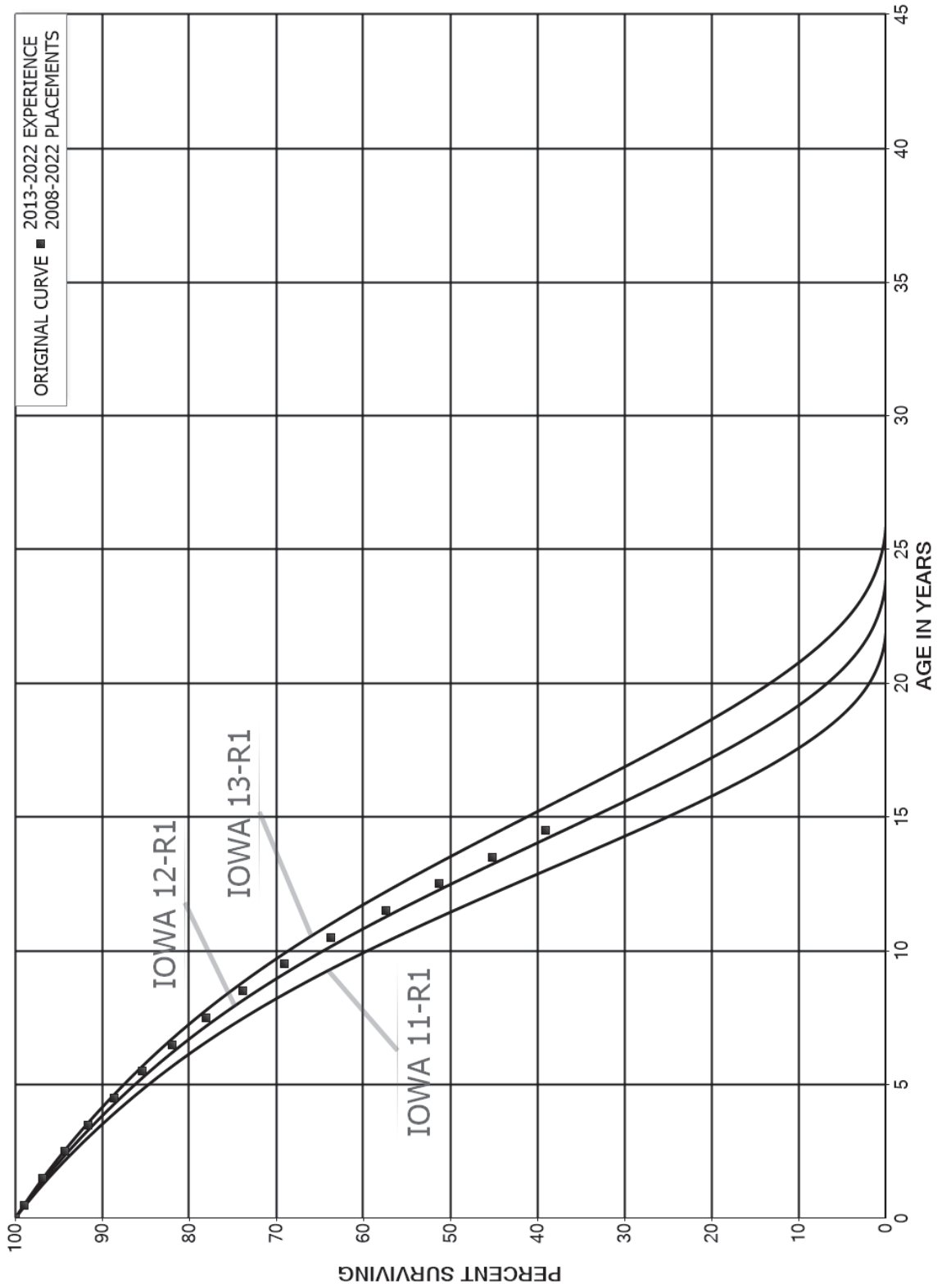
The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities,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

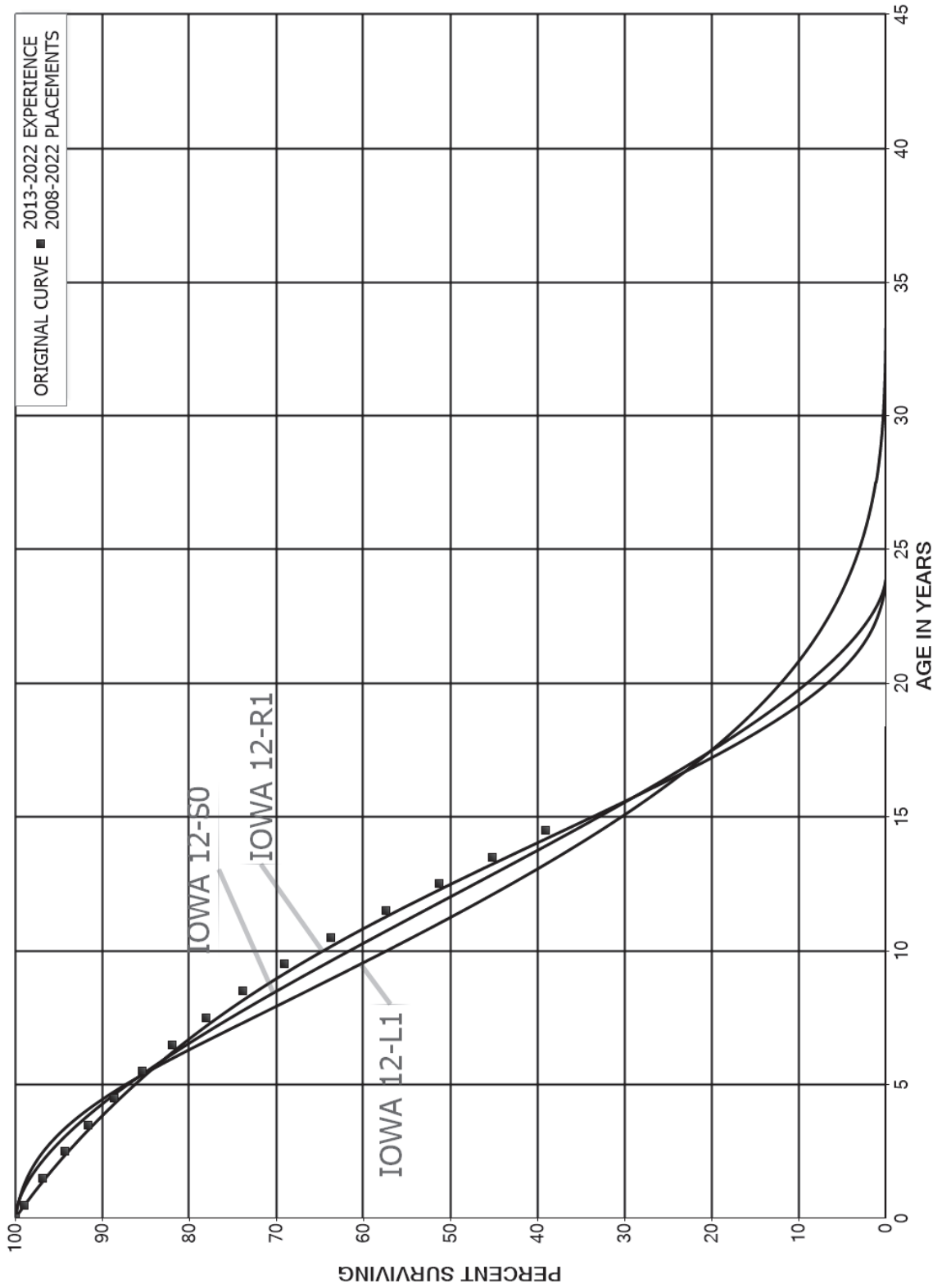
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.









PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in the review of operations of all the Company's divisions numerous times. The following is a list of the locations visited during the past and recent trips.

August 9, 2023

- Kitner Compression Station
- Pratt Drive Meter Set and Regulator Station
- Ricey Alley Regulator Station
- Hobo Camp Regulator Station

May 8, 2018

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

August 4, 2015

- Beaver Street Regulator Station
- Vogel/Austin Bleach Regulator Station
- Vogel CNG Regulator Station
- Armco Steel City Gate
- Station Butler Warehouse
- Complex Portmann
- Compressor Station Vardy
- Compressor Station

May 15 and 16, 2013

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

April 23, 2013

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

April 6, 2010

Butler General Office
Building Portmann
Compressor Station
Portmann Regulator Station
Vardy Compressor Station
Armstrong District Office and Garage
Chickasaw Interconnection
Jefferson Shop and District
Office Alabran Compressor
Station Home Shop and Office
Kinter Compressor Station
Rubright Compressor Station
Tarentum/Allegheny District Office
Butler Warehouse Complex

August 14, 2008

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

July 29 & 30, 2008

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

January 9 and 10, 2006

Butler General Office Building Butler
Warehouse Complex
Portmann Compressor and Regulator Station
Vardy Compressor Station
Hughes Compressor Station
Hughes Well
Peachtree Lane Regulating Station
Allegheny Garage and Office
Natrona Heights Connecting Site
Armstrong Office and Warehouse

January 27, 2004

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

August 26-27, 2003

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

July 2, 1996

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

September 21-23, 1993

Hughes Compressor Station
Freeport Tool House
New Kensington Office
Texas Drive Regulator
Delmont Station
Seanor Station
Seanor Storage Well
Elder Farm
Schmidt Compressor Station
Heckman Station
Walkchalk Warehouse
Fair Station
Petrolia Purchase Point
Vardy Compressor Station
Portmann Compressor Station
Beyer Regulating Station
Kinter Compressor Station
Home Shop
Clark Compressor Station
Front Street Regulating
Station Punxsutawney Shop
Sprinkle Mills Compressor Station
Alabran Shop
Alabran Compressor Station
Anderson Meter Shop
Butler Warehouse and Meter Shop
Butler General Office

October 17-18, 1990

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

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

October 12-13, 1988

Butler General Office Building
Butler Warehouse Complex
Portmann Compressor Station
Vardy Compressor Station
Anderson Industrial Meter Shop
Hughes Compressor Station
Freeport Shop
New Kensington Office
Walkchalk Garage and Shop
Glycol Plant at Indiana University of Pennsylvania
Measuring and Regulating Station on IUP Campus for
S. W. Jack Cogeneration Plant
Kinter Compressor Station
Metering Station at Kinter
Home Shop
Alabran Compressor Station
Alabran Shop
Sprankle Compressor Station
Punxsutawney Radio Tower
Punxsutawney Shop
Glen Campbell Compressor Station
Clarksburg Garage and Shop
Schmidt Compressor Station

October 1-2, 1985

Hopewell District Office
Blackhawk Transmission Regulator Station
Western Division Headquarters
Pittsburgh Division Headquarters
Northern Division Headquarters
Leechburg Shop
Roaring Run Compressor Station
Girty Compressor Station
Indiana District Office
Valley Compressor Station
Baum Compressor Station
Truittsburg Compressor Station

Judgment

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

For many of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the following accounts:

<u>Account No.</u>	<u>Account Name</u>
325.04	Rights-of-Way
327.00	Field Compressor Station Structures
328.00	Field Measuring and Regulating Station Structures
330.00	Producing Gas Wells - Well Construction
331.00	Producing Gas Wells - Well Equipment
332.00	Field Lines
333.00	Field Compressor Station Equipment
334.00	Field Measuring and Regulating Station Equipment
337.00	Other Equipment
351.00	Structures and Improvements
352.02	Wells - Equipment
353.01	Lines
354.01	Compressor Station Equipment
366.02	Structures and Improvements - Measuring and Regulating
366.03	Structures and Improvements - Other
367.00	Mains
368.00	Compressor Station Equipment
369.00	Measuring and Regulating Station Equipment
371.00	Other Equipment
375.01	Structures and Improvements - Measuring and Regulating - Other - Minor
375.02	Structures and Improvements - Measuring and Regulating - Other - Major
376.00	Mains
378.00	Measuring and Regulating Station Equipment - General
380.00	Services

381.00	Meters
382.00	Meter Installations
385.00	Industrial Measuring and Regulating Station Equipment
387.00	Other Equipment
392.01	Transportation Equipment - Automobiles
392.02	Transportation Equipment - Trucks
392.03	Transportation Equipment - Trailers
396.00	Power Operated Equipment

The combined Account 376.00, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376.00 represents 55 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1938 through 2022. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, and other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for the periods 1938 through 2022 and 1963 through 2022 was selected to analyze the rates of retirements of distribution mains. The current indication is that an Iowa 72-R1.5 survivor curve is being experienced, based on the statistical analysis for recent history, 1963-2022 and the overall period, 1939-2022. Discussions with operating and managing personnel as well as field observations related to reasons for retirement indicated that little change over the last few years or in the next few years are expected. Thus, a slight change to a longer average service life and survivor curve from the last study.

For large structures in Account 375, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. An interim survivor curve was estimated for the major structures, based primarily upon the statistical analysis of the interim retirements that have been experienced by the Company's large buildings.

The estimates for land, leaseholds, and rights-of-way represented by Accounts 350.11, 350.21, 352.11, 352.12, 365.02, 374.02, and 389.02 were based on a review of the ages and magnitude of experienced retirements and a consideration of the survivor curves of the physical plant with which the rights are associated. Generally, the rates of retirement have been small during the early portion of the life cycles and are of use only in defining the foreportion of the estimated survivor curves. The maximum lives of the estimated curves generally coincide with the maximum lives of the survivor curves determined for the associated physical plant.

The survivor curve for Account 351 was based on statistical analyses and a knowledge of the type of structures in the account. The structures generally are small to medium size metal buildings of the nature expected to experience average service lives approximating 40 to 60 years. The stub survivor curves for the 1943-2022 experience band for Account 351 is reasonably well fit by an R2 Iowa type curve with a 60-year average service life which provides for significant retirements during ages 35 through 65.

The survivor curve estimate for Account 355, Measuring and Regulating Station Equipment, is based on statistical analyses and the nature of the equipment in the account. The range of service lives used by others for this account is 40 to 55 years. The estimates for the Company's measuring and regulating equipment used in other functions range from 20 to 50 years with low mode survivor curves. The 60-R2.5 is a reasonable interpretation of the available experience, however, longer than the upper end of the range of lives expected for this equipment. The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses, the nature of the equipment and the typical range of lives used in the industry.

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

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

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

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

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of August 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through

future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2.5 Survivor curve and an August 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., August 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2.5 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:
 CALCULATION DATE.. 8-31-2024
 SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED
BEG	END	LIFE	INTERVAL	(5)=(4) / (3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	0.667	0.333	0.01735	0.01735000000	2024	9.98519936693	83.324531	0.1198	0.0399
0.667	1.667	1.167	0.23494	0.20131962296	2023	11.86554591112	99.865178	0.1188	0.1386
1.667	2.667	2.167	0.78292	0.36129210891	2022	11.58424004518	99.356249	0.1166	0.2527
2.667	3.667	3.167	1.62427	0.51287338175	2021	11.14715729985	98.152654	0.1136	0.3598
3.667	4.667	4.167	2.96558	0.71168226542	2020	10.53487947627	95.857729	0.1099	0.4580
4.667	5.667	5.167	5.09912	0.98686278305	2019	9.68560695203	91.825377	0.1055	0.5451
5.667	6.667	6.167	7.81393	1.26705529431	2018	8.55864791335	85.368853	0.1003	0.6186
6.667	7.667	7.167	10.41867	1.45370029301	2017	7.19827011969	76.252554	0.0944	0.6766
7.667	8.667	8.167	11.85136	1.45112770907	2016	5.74585611865	65.117540	0.0882	0.7203
8.667	9.667	9.167	11.58508	1.26378095342	2015	4.38840178741	53.399322	0.0822	0.7535
9.667	10.667	10.167	10.08358	0.99179502311	2014	3.26061379914	42.564992	0.0766	0.7788
10.667	11.667	11.167	8.23713	0.73763141399	2013	2.39590058059	33.404636	0.0717	0.8007
11.667	12.667	12.167	6.64270	0.54596038465	2012	1.75410468127	25.964721	0.0676	0.8225
12.667	13.667	13.167	5.42624	0.41210906053	2011	1.27506995868	19.930252	0.0640	0.8427
13.667	14.667	14.167	4.46804	0.31538363803	2010	0.91132360940	14.983111	0.0608	0.8614
14.667	15.667	15.167	3.63641	0.23975802730	2009	0.63375277674	10.930885	0.0580	0.8797
15.667	16.667	16.167	2.87173	0.17762912105	2008	0.42505920256	7.676816	0.0554	0.8957
16.667	17.667	17.167	2.17220	0.12653346537	2007	0.27297790935	5.154849	0.0530	0.9099
17.667	18.667	18.167	1.55900	0.08581493918	2006	0.16680370708	3.289248	0.0507	0.9211
18.667	19.667	19.167	1.05303	0.05493974018	2005	0.09642636740	1.983235	0.0486	0.9315
19.667	20.667	20.167	0.66448	0.03294887688	2004	0.05248205887	1.124482	0.0467	0.9418
20.667	21.667	21.167	0.39000	0.01842490669	2003	0.02679516708	0.597243	0.0449	0.9504
21.667	22.667	22.167	0.21356	0.00963414084	2002	0.01276564332	0.295463	0.0432	0.9576
22.667	23.667	23.167	0.11001	0.00474856477	2001	0.00557429051	0.133675	0.0417	0.9661
23.667	24.667	24.167	0.05189	0.00214714280	2000	0.00212643673	0.052725	0.0403	0.9739
24.667	25.667	25.167	0.02023	0.00080383041	1999	0.00065095012	0.016668	0.0391	0.9840
25.667	26.667	26.167	0.00566	0.00021630298	1998	0.00014088343	0.003720	0.0379	0.9917
26.667	27.667	27.167	0.00086	0.00003165605	1997	0.00001690391	0.000460	0.0367	0.9970
27.667	28.100	27.884	0.00003	0.00000107589	1996	0.00000023347	0.000007	0.0334	1.0000
TOTAL		100.00000							

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the

figure 11.86554591112 for 2023 equals one-half of 0.20131962296 plus all of the succeeding figures in column 5. Only two-thirds of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to August 31. Inasmuch as the overall calculation is centered on August 31, 2024, the accrual for 2024 installations (during the twelve months) represents only one-half of one year, one-third of the year prior to August 31 plus two-thirds year following August 31. For this reason, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of August 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during

which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391.00, Office Furniture and Equipment	
Furniture	20
Computers	5
Equipment	15
394.00, Tools, Shop and Garage Equipment	25
393.00, Stores Equipment	25
394.01, Dual Fuel Stations	15
397.00, Communication Equipment	
Telephone	15
Microwave	18
Structures	25
Radio	15
398.00, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of August 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than

the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2019 through August 31, 2023. The data for the last four months of 2023 are based on estimated experience. Results of the calculations are shown in Table 4.

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

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2019 through 2023 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of August 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of August 31, 2024, 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 August 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended August 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2019-2023 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2019-2023, are presented in the section beginning on page VIII-2.

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

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

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF AUGUST 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE GAS PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	6,749,939.19	710,079	6,039,860	197,247	2.92	30.6
	OTHER	5-SQ	39,315,860.71	18,298,198	21,017,663	7,980,863	20.30	2.6
	MAJOR	15-SQ	31,488,288.85	7,818,016	23,670,273	2,527,917	8.03	9.4
	SAP	10-SQ	21,712,190.86	16,515,326	5,196,865	612,643	2.82	8.5
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		99,266,279.61	43,341,619	55,924,661	11,318,670	11.40	
PRODUCTION PLANT								
325.01	PRODUCING LANDS	75-R4	139,440.21	80,023	59,417	1,085	0.78	54.8
325.02	PRODUCING LEASEHOLDS	45-L0	14,480.68	10,203	4,278	181	1.25	23.6
325.03	GAS RIGHTS	65-R2.5	20,984.28	13,277	7,707	220	1.05	35.0
325.04	RIGHTS OF WAY	75-R2.5	1,628,852.90	999,623	629,230	14,799	0.91	42.5
327.00	FIELD COMPRESSOR STATION EQUIPMENT	50-S0.5	11,660,037.03	4,849,602	6,800,435	240,131	2.06	28.3
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	388,277.66	50,746	317,532	18,549	5.04	17.1
329.00	OTHER STRUCTURES	60-R2.5	1,918,701.49	985,073	933,628	24,198	1.26	38.6
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	25-L1	9,221.39	8,464	757	133	1.44	5.7
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	26-L1	2,984.12	2,719	265	140	4.69	1.9
332.00	FIELD LINES	65-R1.5	89,105,836.08	31,590,625	57,515,211	1,530,153	1.72	37.6
333.00	FIELD COMPRESSOR STATION EQUIPMENT	35-S0.5	42,250,333.91	16,257,239	25,993,095	1,395,230	3.30	18.6
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	4,880,606.93	2,804,058	2,076,549	213,735	4.38	9.7
337.00	OTHER EQUIPMENT	23-L1	65,543.71	38,984	26,560	2,687	4.10	9.9
	TOTAL PRODUCTION PLANT		152,065,300.39	57,690,636	94,364,664	3,441,241	2.26	
UNDERGROUND STORAGE PLANT								
350.11	LAND - GAS	55-L4	16,823.84	10,996	5,828	448	2.66	13.0
350.21	RIGHTS OF WAY	70-R3	62,470.21	38,015	24,455	564	0.90	43.4
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	2,384,265.23	1,391,603	992,662	27,418	1.15	36.2
352.01	WELLS - CONSTRUCTION	60-R1.5	3,501,654.22	1,373,926	2,127,728	66,106	1.89	32.2
352.02	WELLS - EQUIPMENT	55-R1	757,697.46	194,750	562,947	22,871	3.02	24.6
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-
352.12	STORAGE RIGHTS	65-R5	412,866.19	239,579	173,277	4,722	1.14	36.7
352.21	RESERVOIRS	40-SQ	433,138.50	184,297	248,842	9,639	2.23	25.8
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINES	50-R2	4,640,087.72	2,153,740	2,486,348	81,447	1.76	30.5
354.00	COMPRESSOR STATION EQUIPMENT	47-R1.5	15,337,064.03	4,635,202	10,701,862	406,198	2.65	26.3
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60-R2.5	1,290,056.63	576,826	713,133	17,544	1.36	40.6
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		29,233,487.37	11,196,406	18,037,082	636,957	2.18	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2024

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF AUGUST 31, 2024	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
	TRANSMISSION PLANT							
365.02	RIGHTS OF WAY	80-R4	4,530,320.99	2,478,262	2,052,059	43,761	0.97	46.9
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	2,097,645.91	1,183,497	914,149	25,031	1.19	36.5
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,728,388.27	1,054,824	673,564	18,497	1.07	36.4
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	94,788.96	76,222	18,567	927	0.98	20.0
367.00	MAINS	80-R2.5	352,727,518.90	95,757,430	256,970,089	4,708,893	1.33	54.6
368.00	COMPRESSOR STATION EQUIPMENT	42-S0.5	26,811,877.07	8,453,098	18,358,779	721,222	2.69	25.5
369.00	MEASURING AND REGULATING STATION EQUIPMENT	48-R1.5	46,290,184.17	18,096,327	28,193,857	959,241	2.07	29.4
371.00	OTHER EQUIPMENT	35-R1	2,640,712.31	1,138,205	1,502,507	71,971	2.73	20.9
	TOTAL TRANSMISSION PLANT		436,921,436.58	128,237,865	308,683,571	6,549,543	1.50	
	DISTRIBUTION PLANT							
374.02	RIGHTS OF WAY	75-R4	6,998,687.88	3,152,742	3,845,946	86,724	1.24	44.3
375.00	STRUCTURES AND IMPROVEMENTS							
	MEASURING AND REGULATING	65-R2	3,995,140.53	2,042,362	1,952,779	56,646	1.42	34.5
	OTHER	55-R2	64,034.92	64,035	0	0	-	-
	MAJOR STRUCTURES	80-R1.5	25,505,826.75	18,307,570	7,198,257	139,940	0.55	51.4
	MINOR STRUCTURES	65-R2	113,241.63	59,539	53,703	1,582	1.40	33.9
	TOTAL STRUCTURES AND IMPROVEMENTS		29,678,243.83	20,473,506	9,204,739	198,168	0.67	46.4
376.00	MAINS							
	LOW PRESSURE	72-R1.5	1,366,669,856.47	248,446,020	1,118,223,836	25,557,942	1.87	43.8
	REGULAR PRESSURE	72-R1.5	1,370,566,972.45	308,238,802	1,062,328,170	24,724,731	1.80	43.0
	TOTAL MAINS		2,737,236,828.92	556,684,822	2,180,552,006	50,282,673	1.84	43.4
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55-R1.5	98,604,850.80	34,510,566	64,094,285	1,973,347	2.00	32.5
380.00	SERVICES	55-R2	890,221,907.14	313,863,268	576,358,639	17,106,987	1.92	33.7
381.00	METERS	32-S0.5	150,069,064.69	56,573,241	93,495,824	4,916,938	3.28	19.0
382.00	METER INSTALLATIONS	55-R2	94,549,438.50	43,878,507	50,670,932	1,565,458	1.66	32.4
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	12,710,090.86	5,822,979	6,887,112	250,130	1.97	27.5
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	20-S4	14,644,532.28	14,644,532	0	0	-	-
387.00	OTHER EQUIPMENT	26-R2.5	16,155,789.54	2,922,520	13,233,270	762,373	4.72	17.4
	TOTAL DISTRIBUTION PLANT		4,050,869,434.44	1,052,626,683	2,998,342,763	77,142,808	1.90	
	GENERAL PLANT							
389.02	LAND RIGHTS AND RIGHTS OF WAY	60-R3	52,996.00	38,737	14,259	518	0.98	27.5
390.00	STRUCTURES AND IMPROVEMENTS							
	OWNED	55-R1.5	48,664,559.20	6,657,209	42,007,350	1,339,897	2.75	31.4
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	5,865,821	2,247,047	516,443	6.37	4.4
	TOTAL STRUCTURES AND IMPROVEMENTS		56,777,427.03	12,523,030	44,254,397	1,856,340	3.27	23.8

PEOPLES NATURAL GAS COMPANY LLC
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF AUGUST 31, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF AUGUST 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,772,033.35	1,869,142	902,891	87,140	3.14	10.4
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	14,871,389.82	11,237,290	3,634,100	1,396,768	9.39	2.6
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	316,370.16	151,790	164,580	20,336	6.43	8.1
392.00	TRANSPORTATION EQUIPMENT	6-L2.5	1,875.41	1,875	0	0	-	-
	AUTOMOBILES	10-L2.5	81,190,728.52	23,552,911	57,637,818	10,961,419	13.50	5.3
	TRUCKS	15-L2	2,786,243.63	586,962	2,199,282	271,657	9.75	8.1
	TRAILERS							
	TOTAL TRANSPORTATION EQUIPMENT		83,978,847.56	24,141,748	59,837,100	11,233,076	13.38	5.3
393.00	STORES EQUIPMENT	25-SQ	5,895.12	4,029	1,866	321	5.45	5.8
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	8,394,237.27	4,290,048	4,104,189	261,543	3.12	15.7
394.01	DUAL FUEL STATIONS	15-SQ	381,191.13	183,852	197,339	25,918	6.80	7.6
396.00	POWER OPERATED EQUIPMENT	15-L2	17,749,037.43	7,940,586	9,808,451	1,195,831	6.74	8.2
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	19,486,951.29	10,027,307	9,459,644	1,361,912	6.99	6.9
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	18,271,355.17	7,676,775	10,594,580	925,345	5.06	11.4
397.10	COMMUNICATION EQUIPMENT - STRUCTURES	25-SQ	327,962.09	15,550	312,402	13,435	4.10	23.3
397.20	COMMUNICATION EQUIPMENT - RADIO	15-SQ	1,963,681.77	1,147,791	815,891	132,203	6.73	6.2
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	52,706.86	38,348	14,359	1,591	3.02	9.0
	TOTAL GENERAL PLANT		225,402,072.05	81,286,023	144,116,048	18,512,277	8.21	
	AMORTIZATION OF NET SALVAGE					6,943,483		
	TOTAL DEPRECIABLE GAS PLANT		4,993,748,010.44	1,374,279,232	3,619,468,779	124,544,979	2.35	
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		177,885.87					
302.00	FRANCHISES AND CONSENTS		71,371.20					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
350.10	LAND AND LAND RIGHTS - LAND		46,820.26					
365.10	LAND AND LAND RIGHTS - LAND		119,953.61					
365.11	LAND		281,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,061,018.46	30,228				
389.01	LAND AND LAND RIGHTS - LAND		424,151.66					
	TOTAL NONDEPRECIABLE GAS PLANT		2,209,684.75	32,259				
	TOTAL GAS PLANT		4,995,957,695.19	1,374,311,491				

* LIFESPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

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TABLE 2. BRINGFORWARD TO AUGUST 31, 2024, OF THE BOOK RESERVE AS OF AUGUST 31, 2023

ACCOUNT	BOOK RESERVE AS OF AUGUST 31, 2023	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	PROJECTED BOOK RESERVE AS OF 08/31/2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
DEPRECIABLE PLANT								
303.00	1,774,396	173,414		1,237,730				710,080
303.01	19,537,543	7,262,825		8,502,170				18,298,198
303.02	15,520,813	2,219,168		9,921,965				7,818,016
303.03	26,233,480	283,108		10,001,262				16,515,327
325.01	78,935	1,088						80,023
325.02	10,016	187						10,203
325.03	13,052	225						13,277
325.04	984,638	14,985						999,623
327.00	4,629,210	244,908		24,517				4,849,602
328.00	50,628	399		281				50,746
329.00	968,363	24,223		7,512				985,073
330.00	8,307	157						8,464
331.00	2,419	300						2,719
332.00	30,690,727	1,339,325	201,910	296,915	2,969	347,391		31,590,625
333.00	16,232,151	1,419,092	174,769	1,245,058	24,901	348,616		16,257,239
334.00	2,532,096	234,429	40,202	1,745		925		2,804,058
337.00	36,721	2,911		649				38,984
350.11	10,525	471						10,996
350.21	37,395	620						38,015
351.00	1,354,358	37,537		292				1,391,603
352.01	1,367,858	2,194	20,506	13,998		2,635		1,373,925
352.02	162,981	18,567	15,913	666		2,045		194,750
352.11	161,937							161,937
352.12	223,427	5,258	13,132	550		1,688		239,579
352.21	174,638	9,659						184,297
352.31	205,251							205,251
353.00	2,086,667	70,623	1,598	2,457		2,691		2,153,740
354.00	4,257,623	378,278	(544)	1,545	1,391			4,635,203
355.00	567,930	14,595		5,599				576,926
357.00	30,184							30,184
365.02	2,768,900	48,105	40	338,783				2,478,262
366.01	1,151,360	32,137						1,183,497
366.02	1,034,270	19,421	1,608	443		33		1,054,823
366.03	75,063	1,159						76,222
367.00	92,039,030	3,937,432	96,334	168,660	2,070	148,776		95,757,430
368.00	7,971,428	577,363	17,513	85,893		27,311		8,453,099
369.00	17,161,649	1,016,918	32,092	79,045		35,287		18,096,327
371.00	1,072,874	75,404		10,073				1,138,205
374.02	3,070,935	81,807						3,152,742
375.01	2,023,904	57,409		38,951				2,042,362
375.32	17,829,892	779,338		237,625				18,371,605
375.31	57,931	1,608						59,539
376.01	228,031,711	23,040,517	1,358,043	2,750,639	4,176	1,237,788		248,446,019
376.02	288,329,224	21,596,008	2,440,099	2,847,333	2,104	1,281,300		308,238,802
378.00	32,987,981	2,038,671	73,683	498,412		91,357		34,510,566
380.00	294,783,627	15,969,147	3,728,813	317,188		301,131		313,863,268
381.00	53,907,959	4,813,973		2,148,692				56,573,241
382.00	42,470,856	1,601,619	145,789	184,812		154,945		43,878,506
385.00	5,612,634	249,931	421	38,467		1,539		5,822,979
386.00	14,644,532							14,644,532

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 2. BRINGFORWARD TO AUGUST 31, 2024, OF THE BOOK RESERVE AS OF AUGUST 31, 2023

ACCOUNT	BOOK RESERVE AS OF AUGUST 31, 2023	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	PROJECTED BOOK RESERVE AS OF 08/31/2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
387.00	3,037,998	729,601		845,079				2,922,520
389.02	38,207	530						38,737
390.00	6,189,099	1,078,045		609,935				6,657,209
390.01	5,344,164	521,657						5,865,821
391.01	1,800,760	87,105		18,724				1,869,142
391.02	10,819,183	1,315,203		865,447				11,268,938
391.03	205,366	22,818		52,872			(55,169)	120,143
392.01	2,040			165				1,875
392.02	18,840,149	10,404,095	(726,065)	5,608,723	170,763			23,080,220
392.03	1,141,084	637,517	(62,031)	708,365	51,449			1,059,654
393.00	3,711	318						4,029
394.00	4,669,231	351,654	(380)	730,457				4,290,048
394.01	175,217	25,561		16,926				183,852
396.00	7,228,229	1,212,041	(117,365)	468,888	88,577	1,988		7,940,586
397.02	8,935,941	1,315,156	(580)	223,210				10,027,307
397.03	7,005,482	870,915		199,622				7,676,775
397.10	(1,835)	17,385						15,550
397.20	1,264,788	176,554		293,550				1,147,791
398.00	38,972	1,555		2,179				38,348
TOTAL DEPRECIABLE GAS PLANT	1,313,707,815	108,464,223	7,455,478	51,654,069	348,400	3,987,446	(55,169)	1,374,279,232

PEOPLES NATURAL GAS COMPANY
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

DEPRECIABLE GROUP	ORIGINAL COST AS OF AUGUST 31, 2023	ORIGINAL COST AS OF AUGUST 31, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT	
(1)	(3)	(3)	(4)	(5)	
DEPRECIABLE GAS PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	7,357,363.33	6,749,939.19	2.46	173,414
	OTHER	44,133,758.99	39,315,860.71	17.43	7,262,825
	MAJOR	38,208,437.90	31,488,288.85	6.37	2,219,168
	SAP	29,186,804.00	21,712,190.86	1.08	283,108
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	118,886,364.22	99,266,279.61		9,938,515
PRODUCTION PLANT					
325.01	PRODUCING LANDS	139,440.21	139,440.21	0.78	1,088
325.02	PRODUCING LEASEHOLDS	14,480.68	14,480.68	1.45	187
325.03	GAS RIGHTS	20,984.28	20,984.28	1.07	225
325.04	RIGHTS-OF-WAY	1,628,852.90	1,628,852.90	0.92	14,985
327.00	FIELD COMPRESSOR STATION EQUIPMENT	11,674,553.60	11,650,037.03	2.10	244,908
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	51,358.18	368,277.66	0.19	399
329.00	OTHER STRUCTURES	1,926,213.73	1,918,701.49	1.26	24,223
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	9,221.39	9,221.39	1.70	157
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,984.12	2,984.12	10.05	300
332.00	FIELD LINES	78,309,827.93	89,105,836.08	1.60	1,339,325
333.00	FIELD COMPRESSOR STATION EQUIPMENT	43,495,391.65	42,250,333.91	3.31	1,419,092
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	4,668,451.79	4,880,606.93	4.91	234,429
337.00	OTHER EQUIPMENT	66,192.40	65,543.71	4.42	2,911
	TOTAL PRODUCTION PLANT	142,007,952.86	152,055,300.39		3,282,229
UNDERGROUND STORAGE PLANT					
350.11	LAND - GAS	16,823.84	16,823.84	2.80	471
350.21	RIGHTS-OF-WAY	62,470.21	62,470.21	0.91	620
351.00	STRUCTURES AND IMPROVEMENTS	2,384,557.17	2,384,265.23	1.18	37,537
352.01	WELLS - CONSTRUCTION	1,416,406.89	3,501,654.22	0.09	2,194
352.02	WELLS - EQUIPMENT	758,363.61	757,697.46	3.14	18,567
352.11	LEASEHOLDS	161,936.70	161,936.70	-	-
352.12	STORAGE RIGHTS	413,405.93	412,856.19	1.22	5,258
352.21	RESERVOIRS	433,138.50	433,138.50	2.23	9,659
352.31	NON-RECOVERABLE NATURAL GAS	205,250.77	205,250.77	-	-
353.00	LINES	3,650,189.37	4,640,087.72	1.44	70,623
354.00	COMPRESSOR STATION EQUIPMENT	15,338,609.30	15,337,064.03	2.72	378,278
355.00	MEASURING AND REGULATING STATION EQUIPMENT	935,657.82	1,290,058.63	1.02	14,595
357.00	OTHER EQUIPMENT	30,183.87	30,183.87	-	-
	TOTAL UNDERGROUND STORAGE PLANT	25,806,993.98	29,233,487.37		537,802
TRANSMISSION PLANT					
365.02	RIGHTS-OF-WAY	4,869,103.70	4,530,320.99	0.90	48,105
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	2,097,645.91	2,097,645.91	1.21	32,137
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,728,831.24	1,728,388.27	1.09	19,421
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	94,788.96	94,788.96	1.02	1,159
367.00	MAINS	268,958,805.36	352,727,518.90	1.23	3,937,432
368.00	COMPRESSOR STATION EQUIPMENT	16,505,450.39	26,811,877.07	2.27	577,363
369.00	MEASURING AND REGULATING STATION EQUIPMENT	44,573,434.54	46,290,184.17	2.11	1,016,918
371.00	OTHER EQUIPMENT	2,650,785.29	2,640,712.31	2.85	75,404
	TOTAL TRANSMISSION PLANT	341,478,845.39	436,921,436.58		5,707,939
DISTRIBUTION PLANT					
374.02	RIGHTS-OF-WAY	6,998,687.88	6,998,687.88	1.24	81,807
375.00	STRUCTURES AND IMPROVEMENTS				
	MEASURING AND REGULATING	4,034,091.94	3,995,140.53	1.43	57,409
	OTHER	992,438.14	987,472.72	-	16,334
	MAJOR STRUCTURES	24,815,048.48	24,582,388.95	0.61	763,004
	MINOR STRUCTURES	113,241.63	113,241.63	1.42	1,608
	TOTAL STRUCTURES AND IMPROVEMENTS	29,954,820.19	29,678,243.83		838,355
376.00	MAINS				
	LOW PRESSURE	1,246,977,342.71	1,366,669,856.47	1.89	23,040,517
	REGULAR PRESSURE	1,240,534,800.17	1,370,566,972.45	1.79	21,596,008
	TOTAL MAINS	2,487,512,142.88	2,737,236,828.92		44,636,525.00
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	90,922,959.28	98,604,850.80	1.97	2,038,671
380.00	SERVICES	795,263,417.31	890,221,907.14	1.89	15,969,147

PEOPLES NATURAL GAS COMPANY
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

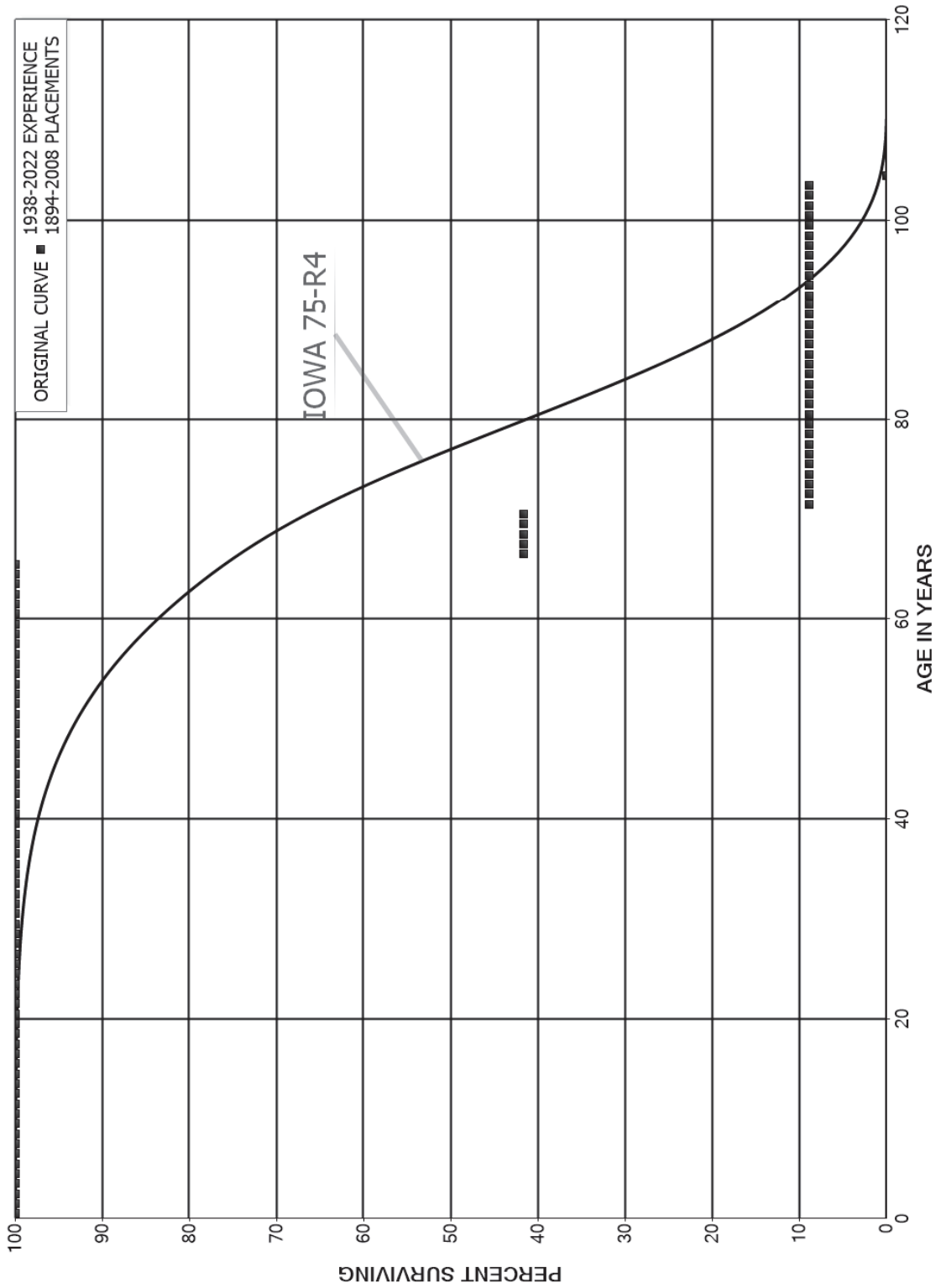
DEPRECIABLE GROUP		ORIGINAL COST AS OF AUGUST 31, 2023	ORIGINAL COST AS OF AUGUST 31, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(3)	(3)	(4)	(5)
381.00	METERS	139,773,837.43	150,069,064.69	3.22	4,813,973
382.00	METER INSTALLATIONS	94,734,250.27	94,549,438.50	1.68	1,601,619
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	12,408,558.21	12,710,090.86	1.99	249,931
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,644,532.28	14,644,532.28	-	-
387.00	OTHER EQUIPMENT	15,620,698.73	16,155,789.54	4.60	729,601
TOTAL DISTRIBUTION PLANT		3,687,833,904.46	4,050,869,434.44		70,959,629
GENERAL PLANT					
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	52,996.00	52,996.00	1.00	530
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	18,683,143.60	48,664,559.20	2.11	1,078,045
	LEASED - NORTH SHORE	8,112,867.83	8,112,867.83	6.43	521,657
	TOTAL STRUCTURES AND IMPROVEMENTS	26,796,011.43	56,777,427.03		1,599,702.00
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,790,756.95	2,772,033.35	3.13	87,105
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	15,713,631.89	14,871,389.82	8.47	1,315,203
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	392,447.77	316,370.16	5.57	22,818
392.00	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	2,040.49	1,875.41	-	-
	TRUCKS	71,885,269.63	81,190,728.52	14.22	10,775,591
	TRAILERS	2,715,736.21	2,786,243.63	9.67	266,021
	TOTAL TRANSPORTATION EQUIPMENT	74,603,046.33	83,978,847.56		11,041,612.00
393.00	STORES EQUIPMENT	5,895.12	5,895.12	5.39	318
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,787,005.39	8,394,237.27	2.82	351,654
394.01	DUAL FUEL STATIONS	398,116.81	381,191.13	6.56	25,561
396.00	POWER OPERATED EQUIPMENT	16,386,410.77	17,749,037.43	6.80	1,212,041
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	18,916,082.37	19,486,951.29	6.85	1,315,156
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	16,917,130.74	18,271,355.17	4.95	870,915
397.10	COMMUNICATION EQUIPMENT - STRUCTURES	28,654.98	327,952.09	9.75	17,385
397.20	COMMUNICATION EQUIPMENT - RADIO	2,257,232.21	1,963,681.77	6.45	176,554
398.00	MISCELLANEOUS EQUIPMENT	54,885.82	52,706.86	2.89	1,555
TOTAL GENERAL PLANT		183,100,304.58	225,402,072.05		18,038,109.00
TOTAL DEPRECIABLE GAS PLANT		4,499,114,365.49	4,993,748,010.44		108,464,223.00

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

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
332.00	163,463		354,270		283,431	5,356	1,324		248,812	2,127	(1,043,838)	(208,768)
333.00	27,646		49,796	(398)	598,239		128,575		116,205	6,300	(912,579)	(182,516)
334.00			6,415		193,592				308		(200,315)	(40,063)
352.00	216,163				1,982				2,123		(220,288)	(44,054)
353.00	3,444								897		(4,341)	(868)
354.00		464								464	928	186
366.02	5,102		2,930						11		(6,043)	(1,609)
367.00	104,641		99,744		215,555			6,939	50,411	690	(462,723)	(92,545)
368.00	40,687		40,806						9,104		(90,597)	(18,119)
369.00			149,913						11,762		(161,675)	(32,335)
376.00	6,093,469	13,804	5,823,435	13,764	3,204,911	29,218	262,145	(327)	2,513,050	2,093	(17,838,459)	(3,567,692)
378.00	10,946		137,501		167,996				51,901		(368,343)	(73,669)
380.00	5,577,516		7,642,510		3,085,110				976,992		(17,282,128)	(3,456,426)
382.00	230,975		189,373		215,103		5,184		52,826		(693,461)	(138,692)
385.00		816,189		941,997		1,325,742		5,644	513	929,021	(513)	(103)
392.00		117,895		244,664					663	185,558	4,018,592	803,718
396.00						2,900					547,453	109,491
397.02											2,900	580
TOTAL	12,474,073	948,353	14,496,693	1,200,026	7,965,939	1,363,215	397,228	12,255	4,035,579	1,128,253	(34,717,410)	(6,943,483)

PART VI. SERVICE LIFE STATISTICS

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2008 EXPERIENCE BAND 1938-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	150,430		0.0000	1.0000	100.00
0.5	150,539		0.0000	1.0000	100.00
1.5	140,212		0.0000	1.0000	100.00
2.5	79,212		0.0000	1.0000	100.00
3.5	18,103		0.0000	1.0000	100.00
4.5	99,854		0.0000	1.0000	100.00
5.5	94,244		0.0000	1.0000	100.00
6.5	94,244		0.0000	1.0000	100.00
7.5	94,244		0.0000	1.0000	100.00
8.5	94,244		0.0000	1.0000	100.00
9.5	94,906		0.0000	1.0000	100.00
10.5	104,000		0.0000	1.0000	100.00
11.5	103,900		0.0000	1.0000	100.00
12.5	103,900		0.0000	1.0000	100.00
13.5	106,642		0.0000	1.0000	100.00
14.5	37,362		0.0000	1.0000	100.00
15.5	37,362		0.0000	1.0000	100.00
16.5	37,362		0.0000	1.0000	100.00
17.5	37,362		0.0000	1.0000	100.00
18.5	37,362		0.0000	1.0000	100.00
19.5	37,362		0.0000	1.0000	100.00
20.5	37,362		0.0000	1.0000	100.00
21.5	37,362		0.0000	1.0000	100.00
22.5	37,362		0.0000	1.0000	100.00
23.5	37,362		0.0000	1.0000	100.00
24.5	37,362		0.0000	1.0000	100.00
25.5	37,362		0.0000	1.0000	100.00
26.5	37,362		0.0000	1.0000	100.00
27.5	37,362		0.0000	1.0000	100.00
28.5	37,359		0.0000	1.0000	100.00
29.5	35,082		0.0000	1.0000	100.00
30.5	34,808		0.0000	1.0000	100.00
31.5	34,808		0.0000	1.0000	100.00
32.5	34,808		0.0000	1.0000	100.00
33.5	34,808		0.0000	1.0000	100.00
34.5	34,808		0.0000	1.0000	100.00
35.5	34,808		0.0000	1.0000	100.00
36.5	34,808		0.0000	1.0000	100.00
37.5	34,808		0.0000	1.0000	100.00
38.5	34,808		0.0000	1.0000	100.00

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2008			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,151		0.0000	1.0000	100.00
40.5	29,151		0.0000	1.0000	100.00
41.5	29,151		0.0000	1.0000	100.00
42.5	29,151		0.0000	1.0000	100.00
43.5	29,157		0.0000	1.0000	100.00
44.5	29,157		0.0000	1.0000	100.00
45.5	29,157		0.0000	1.0000	100.00
46.5	29,157		0.0000	1.0000	100.00
47.5	29,157		0.0000	1.0000	100.00
48.5	29,157		0.0000	1.0000	100.00
49.5	29,157		0.0000	1.0000	100.00
50.5	29,157		0.0000	1.0000	100.00
51.5	29,157		0.0000	1.0000	100.00
52.5	29,157		0.0000	1.0000	100.00
53.5	29,157		0.0000	1.0000	100.00
54.5	29,157		0.0000	1.0000	100.00
55.5	29,349		0.0000	1.0000	100.00
56.5	28,965		0.0000	1.0000	100.00
57.5	28,965		0.0000	1.0000	100.00
58.5	29,030		0.0000	1.0000	100.00
59.5	29,030		0.0000	1.0000	100.00
60.5	29,030		0.0000	1.0000	100.00
61.5	29,030		0.0000	1.0000	100.00
62.5	29,030		0.0000	1.0000	100.00
63.5	29,030		0.0000	1.0000	100.00
64.5	29,030		0.0000	1.0000	100.00
65.5	29,030	16,938	0.5835	0.4165	100.00
66.5	12,093		0.0000	1.0000	41.65
67.5	12,093		0.0000	1.0000	41.65
68.5	11,430		0.0000	1.0000	41.65
69.5	11,430		0.0000	1.0000	41.65
70.5	11,430	8,993	0.7868	0.2132	41.65
71.5	2,437		0.0000	1.0000	8.88
72.5	71		0.0000	1.0000	8.88
73.5	71		0.0000	1.0000	8.88
74.5	71		0.0000	1.0000	8.88
75.5	71		0.0000	1.0000	8.88
76.5	71		0.0000	1.0000	8.88
77.5	71		0.0000	1.0000	8.88
78.5	71		0.0000	1.0000	8.88

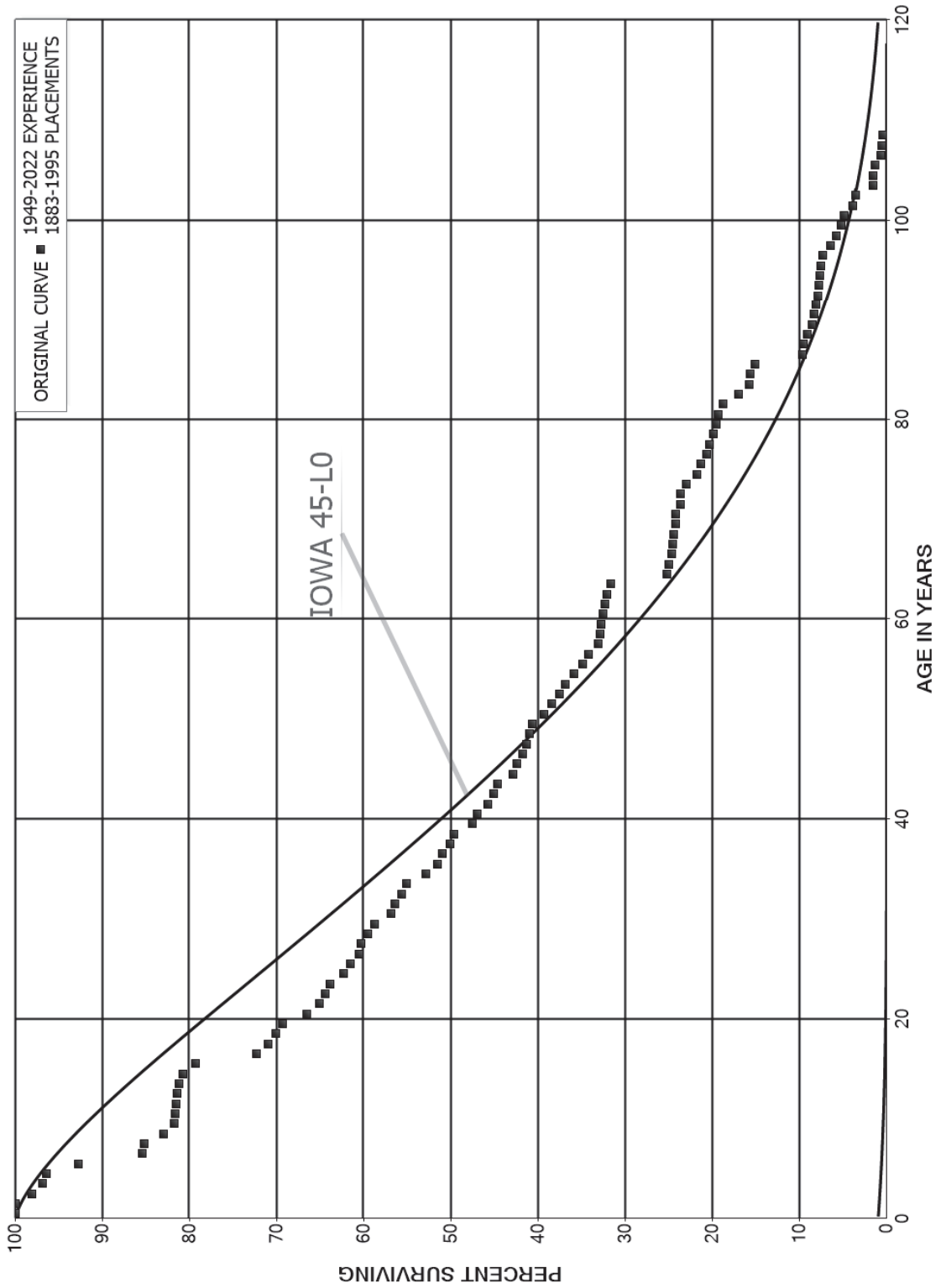
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2008			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	71		0.0000	1.0000	8.88
80.5	71		0.0000	1.0000	8.88
81.5	71		0.0000	1.0000	8.88
82.5	71		0.0000	1.0000	8.88
83.5	71		0.0000	1.0000	8.88
84.5	71		0.0000	1.0000	8.88
85.5	71		0.0000	1.0000	8.88
86.5	71		0.0000	1.0000	8.88
87.5	71		0.0000	1.0000	8.88
88.5	71		0.0000	1.0000	8.88
89.5	71		0.0000	1.0000	8.88
90.5	71		0.0000	1.0000	8.88
91.5	71		0.0000	1.0000	8.88
92.5	71		0.0000	1.0000	8.88
93.5	71		0.0000	1.0000	8.88
94.5	71		0.0000	1.0000	8.88
95.5	71		0.0000	1.0000	8.88
96.5	71		0.0000	1.0000	8.88
97.5	71		0.0000	1.0000	8.88
98.5	71		0.0000	1.0000	8.88
99.5	71		0.0000	1.0000	8.88
100.5	71		0.0000	1.0000	8.88
101.5	71		0.0000	1.0000	8.88
102.5	71		0.0000	1.0000	8.88
103.5	71	71	1.0000		8.88
104.5					

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-1995 EXPERIENCE BAND 1949-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,942,658		0.0000	1.0000	100.00
0.5	5,128,111	1,325	0.0003	0.9997	100.00
1.5	1,415,847	27,078	0.0191	0.9809	99.97
2.5	919,202	11,403	0.0124	0.9876	98.06
3.5	1,006,321	4,918	0.0049	0.9951	96.85
4.5	999,779	37,723	0.0377	0.9623	96.37
5.5	978,857	76,977	0.0786	0.9214	92.74
6.5	905,474	3,163	0.0035	0.9965	85.44
7.5	911,528	23,996	0.0263	0.9737	85.14
8.5	893,187	12,244	0.0137	0.9863	82.90
9.5	890,644	1,910	0.0021	0.9979	81.77
10.5	890,950	697	0.0008	0.9992	81.59
11.5	899,408	1,050	0.0012	0.9988	81.53
12.5	902,200	3,337	0.0037	0.9963	81.43
13.5	925,039	4,977	0.0054	0.9946	81.13
14.5	918,423	15,447	0.0168	0.9832	80.69
15.5	918,673	81,418	0.0886	0.9114	79.34
16.5	840,570	15,970	0.0190	0.9810	72.31
17.5	855,943	10,160	0.0119	0.9881	70.93
18.5	848,426	10,113	0.0119	0.9881	70.09
19.5	840,921	33,729	0.0401	0.9599	69.26
20.5	812,739	16,928	0.0208	0.9792	66.48
21.5	796,841	9,023	0.0113	0.9887	65.09
22.5	788,107	6,131	0.0078	0.9922	64.36
23.5	785,038	19,569	0.0249	0.9751	63.86
24.5	791,574	9,919	0.0125	0.9875	62.26
25.5	794,035	12,258	0.0154	0.9846	61.48
26.5	783,527	3,100	0.0040	0.9960	60.53
27.5	784,093	10,969	0.0140	0.9860	60.29
28.5	778,500	10,060	0.0129	0.9871	59.45
29.5	769,068	23,825	0.0310	0.9690	58.68
30.5	746,600	5,602	0.0075	0.9925	56.86
31.5	742,643	11,446	0.0154	0.9846	56.44
32.5	738,145	6,124	0.0083	0.9917	55.57
33.5	736,819	31,114	0.0422	0.9578	55.11
34.5	706,898	17,563	0.0248	0.9752	52.78
35.5	692,790	7,055	0.0102	0.9898	51.47
36.5	687,580	12,469	0.0181	0.9819	50.94
37.5	678,287	5,982	0.0088	0.9912	50.02
38.5	674,025	27,590	0.0409	0.9591	49.58

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	649,000	7,988	0.0123	0.9877	47.55	
40.5	640,371	17,418	0.0272	0.9728	46.97	
41.5	623,362	8,679	0.0139	0.9861	45.69	
42.5	582,621	5,381	0.0092	0.9908	45.05	
43.5	249,718	9,931	0.0398	0.9602	44.64	
44.5	149,553	1,562	0.0104	0.9896	42.86	
45.5	147,599	2,245	0.0152	0.9848	42.41	
46.5	146,452	1,570	0.0107	0.9893	41.77	
47.5	147,472	1,323	0.0090	0.9910	41.32	
48.5	142,509	1,119	0.0079	0.9921	40.95	
49.5	146,515	4,754	0.0324	0.9676	40.63	
50.5	141,446	3,374	0.0239	0.9761	39.31	
51.5	143,512	3,111	0.0217	0.9783	38.37	
52.5	142,149	2,869	0.0202	0.9798	37.54	
53.5	144,112	3,782	0.0262	0.9738	36.78	
54.5	142,555	3,747	0.0263	0.9737	35.82	
55.5	139,431	2,717	0.0195	0.9805	34.88	
56.5	138,557	4,415	0.0319	0.9681	34.20	
57.5	134,061	1,092	0.0081	0.9919	33.11	
58.5	132,977	375	0.0028	0.9972	32.84	
59.5	136,181	1,129	0.0083	0.9917	32.74	
60.5	131,305	692	0.0053	0.9947	32.47	
61.5	130,086	859	0.0066	0.9934	32.30	
62.5	129,038	1,855	0.0144	0.9856	32.09	
63.5	126,632	25,727	0.2032	0.7968	31.63	
64.5	100,658	889	0.0088	0.9912	25.20	
65.5	99,946	1,258	0.0126	0.9874	24.98	
66.5	98,011	461	0.0047	0.9953	24.66	
67.5	96,903	800	0.0083	0.9917	24.55	
68.5	95,822	463	0.0048	0.9952	24.35	
69.5	95,063	386	0.0041	0.9959	24.23	
70.5	91,437	1,841	0.0201	0.9799	24.13	
71.5	89,749	291	0.0032	0.9968	23.64	
72.5	88,152	2,093	0.0237	0.9763	23.57	
73.5	85,247	4,588	0.0538	0.9462	23.01	
74.5	79,460	1,699	0.0214	0.9786	21.77	
75.5	75,855	2,463	0.0325	0.9675	21.30	
76.5	73,003	1,328	0.0182	0.9818	20.61	
77.5	72,644	1,593	0.0219	0.9781	20.24	
78.5	68,799	1,175	0.0171	0.9829	19.79	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	53,252	438	0.0082	0.9918	19.46	
80.5	38,500	1,057	0.0275	0.9725	19.30	
81.5	51,497	4,971	0.0965	0.9035	18.77	
82.5	46,125	3,202	0.0694	0.9306	16.95	
83.5	42,964	371	0.0086	0.9914	15.78	
84.5	42,593	1,422	0.0334	0.9666	15.64	
85.5	41,131	14,880	0.3618	0.6382	15.12	
86.5	26,182	534	0.0204	0.9796	9.65	
87.5	25,717	1,198	0.0466	0.9534	9.45	
88.5	24,578	1,481	0.0603	0.9397	9.01	
89.5	23,062	442	0.0192	0.9808	8.47	
90.5	22,605	522	0.0231	0.9769	8.31	
91.5	22,058	857	0.0388	0.9612	8.11	
92.5	21,168	343	0.0162	0.9838	7.80	
93.5	20,758	272	0.0131	0.9869	7.67	
94.5	20,354	288	0.0141	0.9859	7.57	
95.5	19,989	615	0.0308	0.9692	7.47	
96.5	19,493	2,317	0.1189	0.8811	7.24	
97.5	17,176	1,690	0.0984	0.9016	6.38	
98.5	15,481	1,677	0.1083	0.8917	5.75	
99.5	13,608	716	0.0526	0.9474	5.13	
100.5	12,588	2,575	0.2046	0.7954	4.86	
101.5	9,991	977	0.0978	0.9022	3.86	
102.5	9,040	5,021	0.5554	0.4446	3.48	
103.5	4,056	87	0.0215	0.9785	1.55	
104.5	3,968	541	0.1364	0.8636	1.52	
105.5	3,424	1,956	0.5711	0.4289	1.31	
106.5	1,418	230	0.1623	0.8377	0.56	
107.5	1,112	93	0.0836	0.9164	0.47	
108.5	1,070		0.0000	1.0000	0.43	
109.5	1,070		0.0000	1.0000	0.43	
110.5	1,070		0.0000	1.0000	0.43	
111.5	1,070		0.0000	1.0000	0.43	
112.5	1,070	51	0.0472	0.9528	0.43	
113.5	974		0.0000	1.0000	0.41	
114.5	974		0.0000	1.0000	0.41	
115.5	974		0.0000	1.0000	0.41	
116.5	974		0.0000	1.0000	0.41	
117.5	974		0.0000	1.0000	0.41	
118.5	974		0.0000	1.0000	0.41	

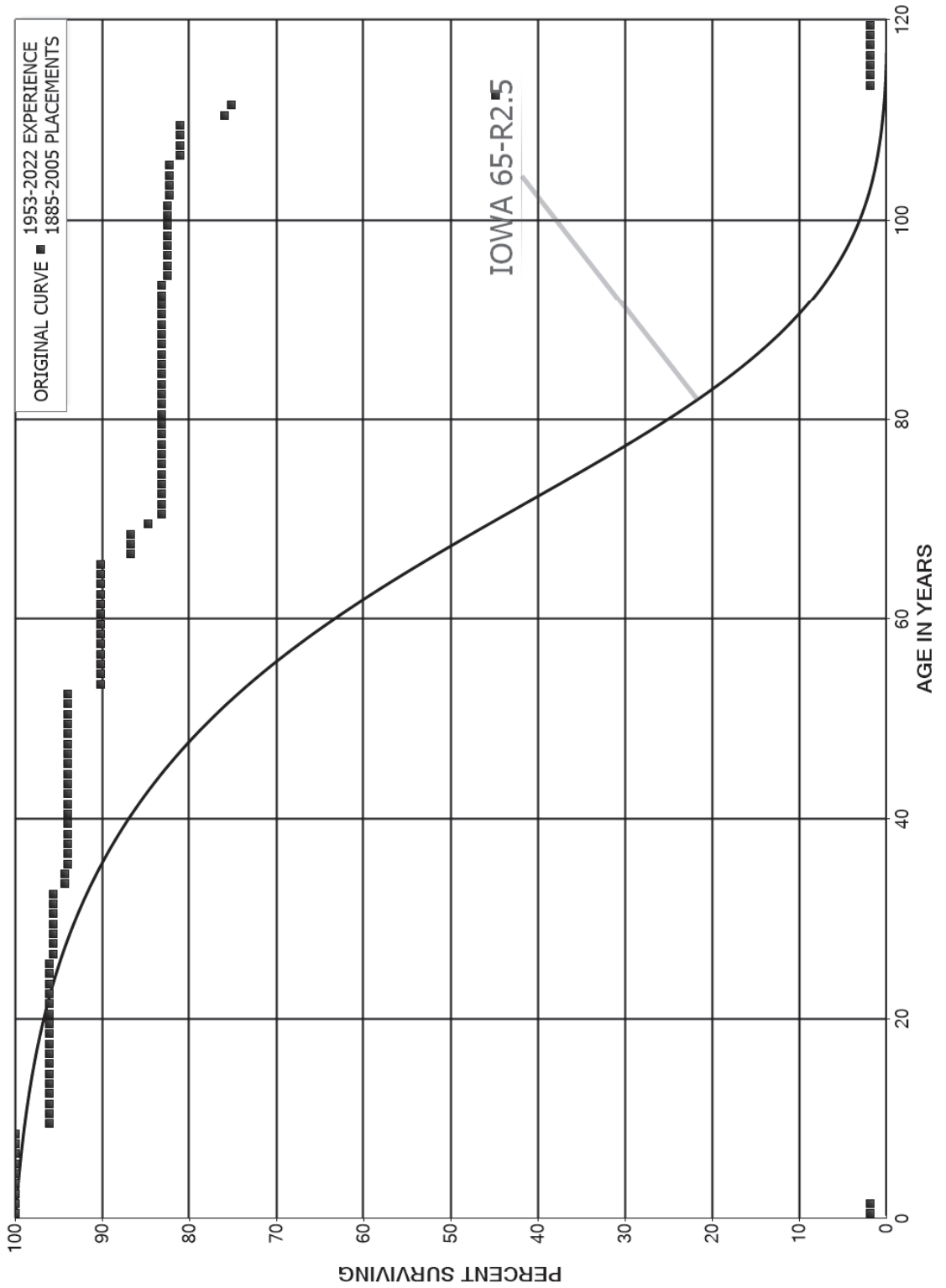
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-1995			EXPERIENCE BAND 1949-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	974		0.0000	1.0000	0.41
120.5	974		0.0000	1.0000	0.41
121.5	634		0.0000	1.0000	0.41
122.5	634		0.0000	1.0000	0.41
123.5	634		0.0000	1.0000	0.41
124.5	634		0.0000	1.0000	0.41
125.5	13		0.0000	1.0000	0.41
126.5	13		0.0000	1.0000	0.41
127.5	13		0.0000	1.0000	0.41
128.5	13		0.0000	1.0000	0.41
129.5	13		0.0000	1.0000	0.41
130.5	13		0.0000	1.0000	0.41
131.5	13		0.0000	1.0000	0.41
132.5					0.41

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2005 EXPERIENCE BAND 1953-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,407		0.0000	1.0000	100.00
0.5	36,392		0.0000	1.0000	100.00
1.5	24,468		0.0000	1.0000	100.00
2.5	24,468		0.0000	1.0000	100.00
3.5	24,172		0.0000	1.0000	100.00
4.5	24,943		0.0000	1.0000	100.00
5.5	24,943		0.0000	1.0000	100.00
6.5	24,943		0.0000	1.0000	100.00
7.5	27,811		0.0000	1.0000	100.00
8.5	27,811	1,103	0.0397	0.9603	100.00
9.5	26,708		0.0000	1.0000	96.03
10.5	26,708		0.0000	1.0000	96.03
11.5	26,708		0.0000	1.0000	96.03
12.5	26,708		0.0000	1.0000	96.03
13.5	26,708		0.0000	1.0000	96.03
14.5	28,745		0.0000	1.0000	96.03
15.5	28,745		0.0000	1.0000	96.03
16.5	28,745		0.0000	1.0000	96.03
17.5	19,625		0.0000	1.0000	96.03
18.5	19,625		0.0000	1.0000	96.03
19.5	19,625		0.0000	1.0000	96.03
20.5	18,439		0.0000	1.0000	96.03
21.5	18,439		0.0000	1.0000	96.03
22.5	18,439		0.0000	1.0000	96.03
23.5	19,555		0.0000	1.0000	96.03
24.5	20,366		0.0000	1.0000	96.03
25.5	20,453	100	0.0049	0.9951	96.03
26.5	20,353		0.0000	1.0000	95.56
27.5	19,457		0.0000	1.0000	95.56
28.5	21,785		0.0000	1.0000	95.56
29.5	25,074		0.0000	1.0000	95.56
30.5	22,643		0.0000	1.0000	95.56
31.5	23,070		0.0000	1.0000	95.56
32.5	24,577	333	0.0135	0.9865	95.56
33.5	23,233		0.0000	1.0000	94.27
34.5	22,775	65	0.0029	0.9971	94.27
35.5	22,192		0.0000	1.0000	94.00
36.5	19,344		0.0000	1.0000	94.00
37.5	15,993		0.0000	1.0000	94.00
38.5	19,360		0.0000	1.0000	94.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,360		0.0000	1.0000	94.00
40.5	19,360		0.0000	1.0000	94.00
41.5	21,612		0.0000	1.0000	94.00
42.5	20,150		0.0000	1.0000	94.00
43.5	20,090		0.0000	1.0000	94.00
44.5	20,090		0.0000	1.0000	94.00
45.5	20,090		0.0000	1.0000	94.00
46.5	19,572		0.0000	1.0000	94.00
47.5	19,572		0.0000	1.0000	94.00
48.5	16,801		0.0000	1.0000	94.00
49.5	16,801		0.0000	1.0000	94.00
50.5	16,785		0.0000	1.0000	94.00
51.5	19,724		0.0000	1.0000	94.00
52.5	19,313	787	0.0407	0.9593	94.00
53.5	15,761		0.0000	1.0000	90.17
54.5	15,761		0.0000	1.0000	90.17
55.5	16,761		0.0000	1.0000	90.17
56.5	14,426		0.0000	1.0000	90.17
57.5	14,426		0.0000	1.0000	90.17
58.5	14,456		0.0000	1.0000	90.17
59.5	14,456		0.0000	1.0000	90.17
60.5	15,556		0.0000	1.0000	90.17
61.5	15,556		0.0000	1.0000	90.17
62.5	15,170		0.0000	1.0000	90.17
63.5	14,374		0.0000	1.0000	90.17
64.5	26,473		0.0000	1.0000	90.17
65.5	26,473	1,000	0.0378	0.9622	90.17
66.5	43,122		0.0000	1.0000	86.76
67.5	46,749		0.0000	1.0000	86.76
68.5	46,749	1,116	0.0239	0.9761	86.76
69.5	45,634	812	0.0178	0.9822	84.69
70.5	44,822		0.0000	1.0000	83.19
71.5	44,822	4	0.0001	0.9999	83.19
72.5	44,001		0.0000	1.0000	83.18
73.5	42,982		0.0000	1.0000	83.18
74.5	43,615		0.0000	1.0000	83.18
75.5	43,615		0.0000	1.0000	83.18
76.5	44,240		0.0000	1.0000	83.18
77.5	39,389		0.0000	1.0000	83.18
78.5	39,389		0.0000	1.0000	83.18

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,934		0.0000	1.0000	83.18
80.5	86,485		0.0000	1.0000	83.18
81.5	83,983		0.0000	1.0000	83.18
82.5	82,731		0.0000	1.0000	83.18
83.5	82,688		0.0000	1.0000	83.18
84.5	81,626		0.0000	1.0000	83.18
85.5	81,669		0.0000	1.0000	83.18
86.5	81,644		0.0000	1.0000	83.18
87.5	79,649		0.0000	1.0000	83.18
88.5	76,761		0.0000	1.0000	83.18
89.5	78,730		0.0000	1.0000	83.18
90.5	78,730		0.0000	1.0000	83.18
91.5	78,730		0.0000	1.0000	83.18
92.5	78,730		0.0000	1.0000	83.18
93.5	78,730	595	0.0076	0.9924	83.18
94.5	78,135		0.0000	1.0000	82.55
95.5	78,092		0.0000	1.0000	82.55
96.5	78,092		0.0000	1.0000	82.55
97.5	78,092		0.0000	1.0000	82.55
98.5	78,066		0.0000	1.0000	82.55
99.5	76,097		0.0000	1.0000	82.55
100.5	76,075		0.0000	1.0000	82.55
101.5	76,052	211	0.0028	0.9972	82.55
102.5	75,864		0.0000	1.0000	82.32
103.5	75,864	30	0.0004	0.9996	82.32
104.5	75,833		0.0000	1.0000	82.29
105.5	75,833	1,100	0.0145	0.9855	82.29
106.5	74,733		0.0000	1.0000	81.10
107.5	74,733		0.0000	1.0000	81.10
108.5	74,733		0.0000	1.0000	81.10
109.5	73,059	4,666	0.0639	0.9361	81.10
110.5	66,718	625	0.0094	0.9906	75.92
111.5	67,768	27,401	0.4043	0.5957	75.21
112.5	40,344	38,670	0.9585	0.0415	44.80
113.5	1,675		0.0000	1.0000	1.86
114.5	1,675		0.0000	1.0000	1.86
115.5	1,675		0.0000	1.0000	1.86
116.5	1,675		0.0000	1.0000	1.86
117.5	1,675		0.0000	1.0000	1.86
118.5	1,675		0.0000	1.0000	1.86

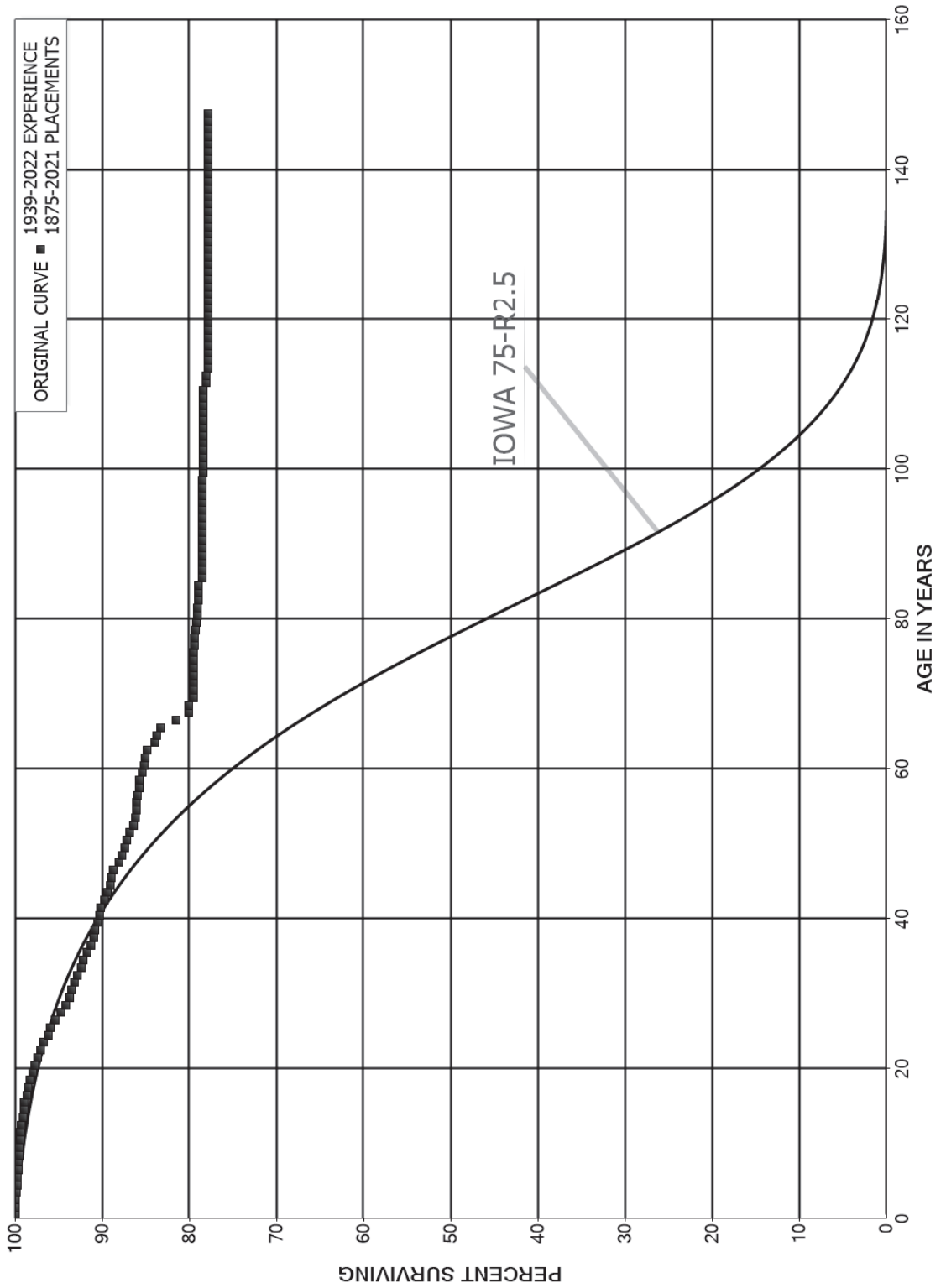
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2005			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,675		0.0000	1.0000	1.86
120.5	1,675		0.0000	1.0000	1.86
121.5					1.86

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2021

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,715,666		0.0000	1.0000	100.00
0.5	1,732,053	902	0.0005	0.9995	100.00
1.5	1,746,851	994	0.0006	0.9994	99.95
2.5	1,674,362	850	0.0005	0.9995	99.89
3.5	1,603,327	1,051	0.0007	0.9993	99.84
4.5	1,672,544	1,003	0.0006	0.9994	99.77
5.5	1,665,144	990	0.0006	0.9994	99.72
6.5	1,674,761	1,143	0.0007	0.9993	99.66
7.5	1,661,990	734	0.0004	0.9996	99.59
8.5	1,690,787	613	0.0004	0.9996	99.54
9.5	1,717,251	1,324	0.0008	0.9992	99.51
10.5	1,692,803	1,226	0.0007	0.9993	99.43
11.5	1,658,651	1,388	0.0008	0.9992	99.36
12.5	1,701,004	3,374	0.0020	0.9980	99.28
13.5	1,678,491	1,753	0.0010	0.9990	99.08
14.5	1,654,885	1,297	0.0008	0.9992	98.98
15.5	1,673,252	4,411	0.0026	0.9974	98.90
16.5	1,645,982	2,395	0.0015	0.9985	98.64
17.5	1,658,610	3,086	0.0019	0.9981	98.49
18.5	1,596,318	5,065	0.0032	0.9968	98.31
19.5	1,407,240	3,425	0.0024	0.9976	98.00
20.5	1,079,809	4,047	0.0037	0.9963	97.76
21.5	1,091,599	4,052	0.0037	0.9963	97.39
22.5	1,049,218	3,489	0.0033	0.9967	97.03
23.5	1,022,340	5,186	0.0051	0.9949	96.71
24.5	1,040,485	3,487	0.0034	0.9966	96.22
25.5	1,020,741	5,581	0.0055	0.9945	95.90
26.5	1,009,713	6,656	0.0066	0.9934	95.37
27.5	1,007,170	5,608	0.0056	0.9944	94.74
28.5	975,004	4,731	0.0049	0.9951	94.22
29.5	1,023,539	3,162	0.0031	0.9969	93.76
30.5	976,734	3,495	0.0036	0.9964	93.47
31.5	951,655	2,779	0.0029	0.9971	93.13
32.5	944,208	5,017	0.0053	0.9947	92.86
33.5	941,228	2,106	0.0022	0.9978	92.37
34.5	911,732	3,996	0.0044	0.9956	92.16
35.5	910,425	4,888	0.0054	0.9946	91.76
36.5	895,111	2,553	0.0029	0.9971	91.27
37.5	890,463	1,857	0.0021	0.9979	91.01
38.5	831,354	3,083	0.0037	0.9963	90.82

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	784,445	2,013	0.0026	0.9974	90.48	
40.5	737,985	894	0.0012	0.9988	90.25	
41.5	756,705	3,853	0.0051	0.9949	90.14	
42.5	743,393	2,730	0.0037	0.9963	89.68	
43.5	721,843	2,221	0.0031	0.9969	89.35	
44.5	706,770	1,110	0.0016	0.9984	89.07	
45.5	696,987	1,438	0.0021	0.9979	88.93	
46.5	667,986	5,219	0.0078	0.9922	88.75	
47.5	649,135	2,223	0.0034	0.9966	88.06	
48.5	635,920	2,939	0.0046	0.9954	87.76	
49.5	611,234	1,463	0.0024	0.9976	87.35	
50.5	583,596	2,417	0.0041	0.9959	87.14	
51.5	525,556	2,328	0.0044	0.9956	86.78	
52.5	496,698	974	0.0020	0.9980	86.40	
53.5	491,470	717	0.0015	0.9985	86.23	
54.5	487,000	459	0.0009	0.9991	86.10	
55.5	481,314	452	0.0009	0.9991	86.02	
56.5	467,317	889	0.0019	0.9981	85.94	
57.5	460,158	491	0.0011	0.9989	85.78	
58.5	452,398	1,696	0.0037	0.9963	85.68	
59.5	443,177	1,054	0.0024	0.9976	85.36	
60.5	435,248	371	0.0009	0.9991	85.16	
61.5	429,419	1,362	0.0032	0.9968	85.09	
62.5	424,336	4,273	0.0101	0.9899	84.82	
63.5	410,482	1,076	0.0026	0.9974	83.96	
64.5	402,990	2,213	0.0055	0.9945	83.74	
65.5	394,674	8,510	0.0216	0.9784	83.28	
66.5	372,137	6,345	0.0170	0.9830	81.49	
67.5	362,327	25	0.0001	0.9999	80.10	
68.5	359,974	2,416	0.0067	0.9933	80.09	
69.5	354,466		0.0000	1.0000	79.56	
70.5	348,596		0.0000	1.0000	79.56	
71.5	341,387	331	0.0010	0.9990	79.56	
72.5	337,635	31	0.0001	0.9999	79.48	
73.5	332,474		0.0000	1.0000	79.47	
74.5	333,292	12	0.0000	1.0000	79.47	
75.5	331,112	222	0.0007	0.9993	79.47	
76.5	327,058	67	0.0002	0.9998	79.41	
77.5	322,363	443	0.0014	0.9986	79.40	
78.5	314,578	262	0.0008	0.9992	79.29	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	307,218	580	0.0019	0.9981	79.22	
80.5	298,559		0.0000	1.0000	79.07	
81.5	293,573	248	0.0008	0.9992	79.07	
82.5	289,067	147	0.0005	0.9995	79.01	
83.5	286,038	54	0.0002	0.9998	78.97	
84.5	282,188	1,455	0.0052	0.9948	78.95	
85.5	278,132		0.0000	1.0000	78.54	
86.5	275,550		0.0000	1.0000	78.54	
87.5	273,938	29	0.0001	0.9999	78.54	
88.5	272,577	70	0.0003	0.9997	78.54	
89.5	271,117	14	0.0001	0.9999	78.52	
90.5	270,368		0.0000	1.0000	78.51	
91.5	269,532		0.0000	1.0000	78.51	
92.5	260,751	30	0.0001	0.9999	78.51	
93.5	255,543		0.0000	1.0000	78.50	
94.5	251,141	11	0.0000	1.0000	78.50	
95.5	239,996		0.0000	1.0000	78.50	
96.5	227,566		0.0000	1.0000	78.50	
97.5	215,803		0.0000	1.0000	78.50	
98.5	192,820	134	0.0007	0.9993	78.50	
99.5	179,794		0.0000	1.0000	78.45	
100.5	164,869		0.0000	1.0000	78.45	
101.5	154,939	16	0.0001	0.9999	78.45	
102.5	145,534	6	0.0000	1.0000	78.44	
103.5	136,450		0.0000	1.0000	78.43	
104.5	131,524		0.0000	1.0000	78.43	
105.5	119,109	45	0.0004	0.9996	78.43	
106.5	108,201		0.0000	1.0000	78.40	
107.5	104,156		0.0000	1.0000	78.40	
108.5	98,113		0.0000	1.0000	78.40	
109.5	89,238		0.0000	1.0000	78.40	
110.5	79,520	290	0.0036	0.9964	78.40	
111.5	81,690		0.0000	1.0000	78.12	
112.5	78,330	298	0.0038	0.9962	78.12	
113.5	71,208		0.0000	1.0000	77.82	
114.5	68,139		0.0000	1.0000	77.82	
115.5	63,354		0.0000	1.0000	77.82	
116.5	56,627		0.0000	1.0000	77.82	
117.5	46,694		0.0000	1.0000	77.82	
118.5	40,434		0.0000	1.0000	77.82	

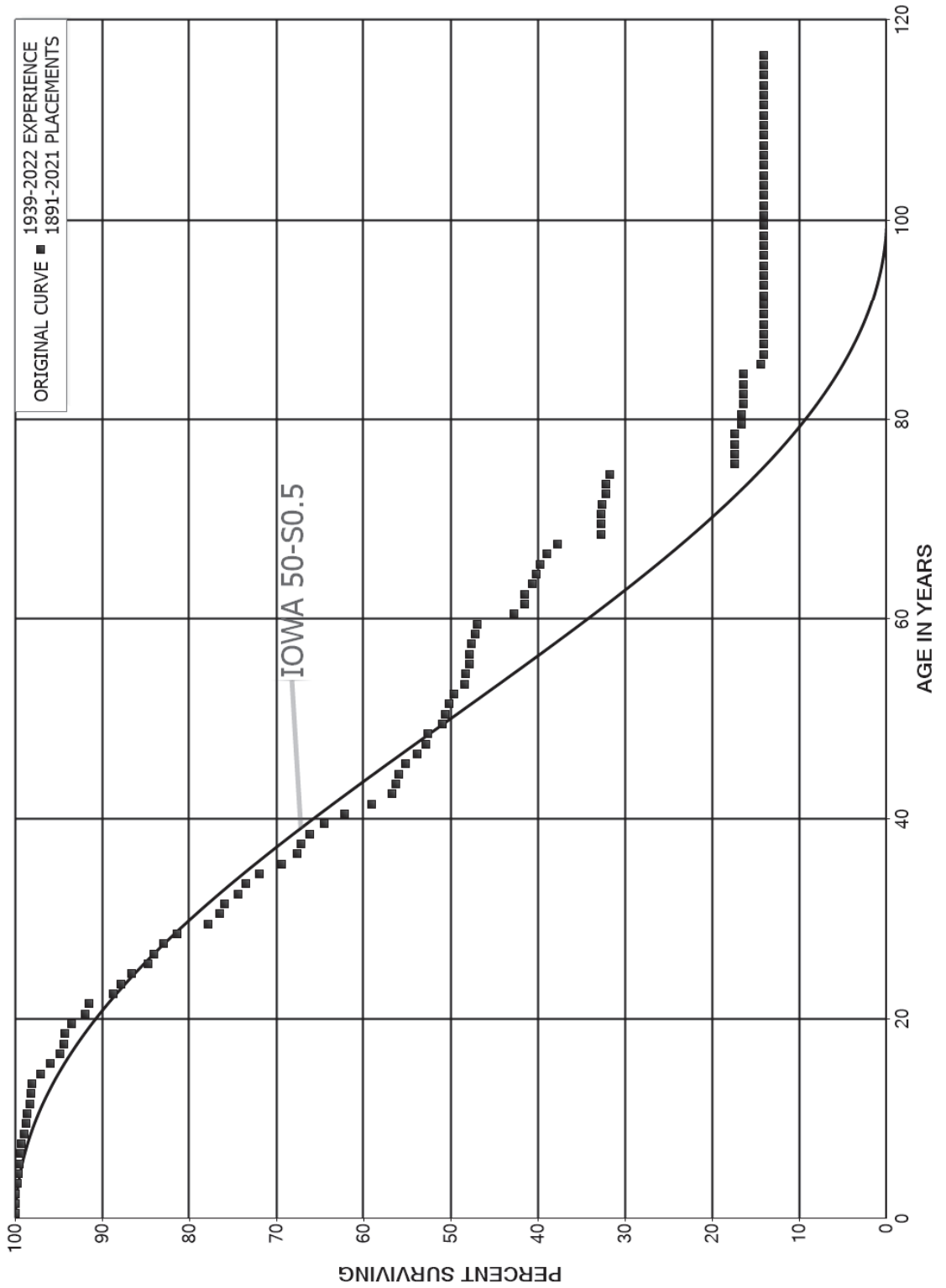
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	32,930		0.0000	1.0000	77.82
120.5	28,473		0.0000	1.0000	77.82
121.5	18,465		0.0000	1.0000	77.82
122.5	15,590		0.0000	1.0000	77.82
123.5	12,692		0.0000	1.0000	77.82
124.5	11,283		0.0000	1.0000	77.82
125.5	9,640		0.0000	1.0000	77.82
126.5	8,381		0.0000	1.0000	77.82
127.5	8,162		0.0000	1.0000	77.82
128.5	5,139		0.0000	1.0000	77.82
129.5	4,440		0.0000	1.0000	77.82
130.5	3,515		0.0000	1.0000	77.82
131.5	2,142		0.0000	1.0000	77.82
132.5	269		0.0000	1.0000	77.82
133.5	138		0.0000	1.0000	77.82
134.5	1		0.0000	1.0000	77.82
135.5	1		0.0000	1.0000	77.82
136.5	1		0.0000	1.0000	77.82
137.5	1		0.0000	1.0000	77.82
138.5	1		0.0000	1.0000	77.82
139.5	1		0.0000	1.0000	77.82
140.5	1		0.0000	1.0000	77.82
141.5	1		0.0000	1.0000	77.82
142.5	1		0.0000	1.0000	77.82
143.5	1		0.0000	1.0000	77.82
144.5	1		0.0000	1.0000	77.82
145.5	1		0.0000	1.0000	77.82
146.5	1		0.0000	1.0000	77.82
147.5					77.82

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2021

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,711,178	633	0.0000	1.0000	100.00
0.5	21,727,284	2,643	0.0001	0.9999	100.00
1.5	12,595,976	2,082	0.0002	0.9998	99.98
2.5	4,115,699	9,736	0.0024	0.9976	99.97
3.5	12,588,232	9,851	0.0008	0.9992	99.73
4.5	12,604,590	15,500	0.0012	0.9988	99.65
5.5	12,332,979	21,040	0.0017	0.9983	99.53
6.5	12,288,944	12,543	0.0010	0.9990	99.36
7.5	12,243,803	36,190	0.0030	0.9970	99.26
8.5	12,123,101	26,057	0.0021	0.9979	98.97
9.5	12,087,761	16,609	0.0014	0.9986	98.75
10.5	12,042,105	36,827	0.0031	0.9969	98.62
11.5	11,669,279	15,982	0.0014	0.9986	98.32
12.5	11,477,734	18,491	0.0016	0.9984	98.18
13.5	2,751,065	26,967	0.0098	0.9902	98.02
14.5	2,472,525	26,924	0.0109	0.9891	97.06
15.5	2,470,311	31,294	0.0127	0.9873	96.01
16.5	2,307,234	9,181	0.0040	0.9960	94.79
17.5	2,235,388	3,734	0.0017	0.9983	94.41
18.5	2,214,318	18,248	0.0082	0.9918	94.25
19.5	2,056,944	33,383	0.0162	0.9838	93.48
20.5	1,494,947	6,691	0.0045	0.9955	91.96
21.5	1,538,713	47,613	0.0309	0.9691	91.55
22.5	1,487,717	14,831	0.0100	0.9900	88.72
23.5	1,473,472	19,797	0.0134	0.9866	87.83
24.5	1,279,680	29,165	0.0228	0.9772	86.65
25.5	1,191,114	8,839	0.0074	0.9926	84.68
26.5	1,114,697	14,991	0.0134	0.9866	84.05
27.5	1,031,378	18,482	0.0179	0.9821	82.92
28.5	957,201	42,376	0.0443	0.9557	81.43
29.5	1,060,402	17,876	0.0169	0.9831	77.83
30.5	1,009,926	6,835	0.0068	0.9932	76.52
31.5	965,449	20,938	0.0217	0.9783	76.00
32.5	916,457	10,184	0.0111	0.9889	74.35
33.5	925,283	20,334	0.0220	0.9780	73.52
34.5	894,191	31,490	0.0352	0.9648	71.91
35.5	862,018	22,412	0.0260	0.9740	69.38
36.5	841,182	4,930	0.0059	0.9941	67.57
37.5	767,289	11,007	0.0143	0.9857	67.18
38.5	751,239	19,683	0.0262	0.9738	66.21

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	681,717	24,489	0.0359	0.9641	64.48
40.5	610,606	30,804	0.0504	0.9496	62.16
41.5	602,714	23,060	0.0383	0.9617	59.03
42.5	568,274	4,653	0.0082	0.9918	56.77
43.5	560,121	4,045	0.0072	0.9928	56.30
44.5	548,348	6,925	0.0126	0.9874	55.90
45.5	539,001	13,582	0.0252	0.9748	55.19
46.5	513,346	9,263	0.0180	0.9820	53.80
47.5	519,277	1,775	0.0034	0.9966	52.83
48.5	377,215	12,537	0.0332	0.9668	52.65
49.5	364,233	2,317	0.0064	0.9936	50.90
50.5	252,467	1,962	0.0078	0.9922	50.57
51.5	220,618	2,604	0.0118	0.9882	50.18
52.5	211,372	4,982	0.0236	0.9764	49.59
53.5	209,853	622	0.0030	0.9970	48.42
54.5	199,418	1,997	0.0100	0.9900	48.28
55.5	192,692		0.0000	1.0000	47.79
56.5	190,892	772	0.0040	0.9960	47.79
57.5	190,120	1,911	0.0100	0.9900	47.60
58.5	144,731	439	0.0030	0.9970	47.12
59.5	141,214	12,692	0.0899	0.9101	46.98
60.5	125,921	3,638	0.0289	0.9711	42.76
61.5	122,283		0.0000	1.0000	41.52
62.5	121,679	2,722	0.0224	0.9776	41.52
63.5	118,943	1,213	0.0102	0.9898	40.59
64.5	116,754	1,416	0.0121	0.9879	40.18
65.5	113,870	2,109	0.0185	0.9815	39.69
66.5	86,713	2,703	0.0312	0.9688	38.96
67.5	84,010	11,097	0.1321	0.8679	37.74
68.5	72,649		0.0000	1.0000	32.76
69.5	72,385		0.0000	1.0000	32.76
70.5	66,406	248	0.0037	0.9963	32.76
71.5	66,157	902	0.0136	0.9864	32.63
72.5	33,543		0.0000	1.0000	32.19
73.5	1,766	23	0.0131	0.9869	32.19
74.5	33,389	15,073	0.4514	0.5486	31.77
75.5	18,272		0.0000	1.0000	17.43
76.5	18,272		0.0000	1.0000	17.43
77.5	18,210	19	0.0011	0.9989	17.43
78.5	18,165	849	0.0467	0.9533	17.41

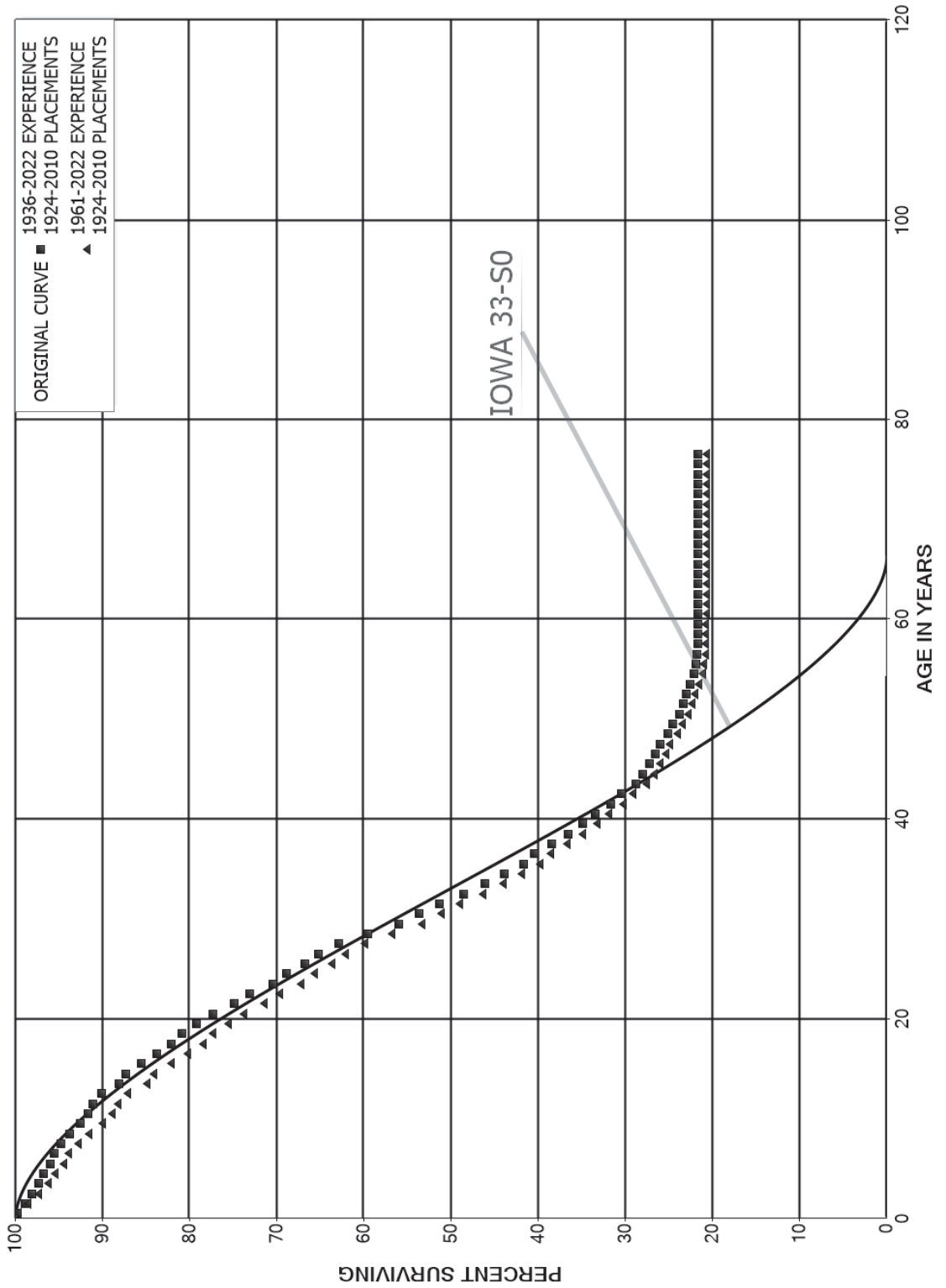
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	17,316		0.0000	1.0000	16.59
80.5	17,301	217	0.0125	0.9875	16.59
81.5	17,053		0.0000	1.0000	16.39
82.5	17,022		0.0000	1.0000	16.39
83.5	17,053		0.0000	1.0000	16.39
84.5	1,263	157	0.1247	0.8753	16.39
85.5	1,040	21	0.0206	0.9794	14.34
86.5	1,018		0.0000	1.0000	14.05
87.5	1,018		0.0000	1.0000	14.05
88.5	1,018		0.0000	1.0000	14.05
89.5	1,018		0.0000	1.0000	14.05
90.5	1,018		0.0000	1.0000	14.05
91.5	1,018		0.0000	1.0000	14.05
92.5	1,018		0.0000	1.0000	14.05
93.5	987		0.0000	1.0000	14.05
94.5	987		0.0000	1.0000	14.05
95.5	987		0.0000	1.0000	14.05
96.5	987		0.0000	1.0000	14.05
97.5	987		0.0000	1.0000	14.05
98.5	987		0.0000	1.0000	14.05
99.5	987		0.0000	1.0000	14.05
100.5	987		0.0000	1.0000	14.05
101.5	987		0.0000	1.0000	14.05
102.5	987		0.0000	1.0000	14.05
103.5	987		0.0000	1.0000	14.05
104.5	531		0.0000	1.0000	14.05
105.5	74		0.0000	1.0000	14.05
106.5	531		0.0000	1.0000	14.05
107.5	531		0.0000	1.0000	14.05
108.5	531		0.0000	1.0000	14.05
109.5	531		0.0000	1.0000	14.05
110.5	531		0.0000	1.0000	14.05
111.5	531		0.0000	1.0000	14.05
112.5	457		0.0000	1.0000	14.05
113.5	457		0.0000	1.0000	14.05
114.5	457		0.0000	1.0000	14.05
115.5	457		0.0000	1.0000	14.05
116.5					14.05

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1936-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	487,275	1,535	0.0032	0.9968	100.00
0.5	449,794	3,639	0.0081	0.9919	99.68
1.5	375,538	3,042	0.0081	0.9919	98.88
2.5	372,541	2,901	0.0078	0.9922	98.08
3.5	369,660	2,039	0.0055	0.9945	97.31
4.5	367,569	3,051	0.0083	0.9917	96.78
5.5	360,515	1,597	0.0044	0.9956	95.97
6.5	281,524	2,521	0.0090	0.9910	95.55
7.5	278,945	2,812	0.0101	0.9899	94.69
8.5	275,840	3,622	0.0131	0.9869	93.74
9.5	273,630	2,690	0.0098	0.9902	92.51
10.5	267,626	1,658	0.0062	0.9938	91.60
11.5	267,986	2,731	0.0102	0.9898	91.03
12.5	265,970	5,918	0.0223	0.9777	90.10
13.5	259,337	2,239	0.0086	0.9914	88.10
14.5	257,098	5,288	0.0206	0.9794	87.34
15.5	251,918	5,379	0.0214	0.9786	85.54
16.5	249,317	5,033	0.0202	0.9798	83.71
17.5	242,146	3,354	0.0138	0.9862	82.02
18.5	238,076	5,116	0.0215	0.9785	80.89
19.5	231,274	5,597	0.0242	0.9758	79.15
20.5	224,465	7,017	0.0313	0.9687	77.23
21.5	218,219	5,179	0.0237	0.9763	74.82
22.5	212,874	7,697	0.0362	0.9638	73.04
23.5	201,590	4,574	0.0227	0.9773	70.40
24.5	197,937	6,021	0.0304	0.9696	68.81
25.5	191,338	4,546	0.0238	0.9762	66.71
26.5	182,406	6,536	0.0358	0.9642	65.13
27.5	171,111	8,873	0.0519	0.9481	62.79
28.5	163,437	9,847	0.0602	0.9398	59.54
29.5	154,257	6,422	0.0416	0.9584	55.95
30.5	147,148	6,286	0.0427	0.9573	53.62
31.5	141,018	7,678	0.0544	0.9456	51.33
32.5	131,932	6,788	0.0514	0.9486	48.54
33.5	127,261	6,031	0.0474	0.9526	46.04
34.5	121,847	6,082	0.0499	0.9501	43.86
35.5	114,870	3,452	0.0300	0.9700	41.67
36.5	110,498	5,667	0.0513	0.9487	40.42
37.5	104,527	4,916	0.0470	0.9530	38.34
38.5	95,317	4,527	0.0475	0.9525	36.54

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1936-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	88,636	3,726	0.0420	0.9580	34.80	
40.5	85,971	4,578	0.0533	0.9467	33.34	
41.5	78,845	2,851	0.0362	0.9638	31.57	
42.5	74,157	4,048	0.0546	0.9454	30.42	
43.5	70,254	2,052	0.0292	0.9708	28.76	
44.5	67,270	1,860	0.0277	0.9723	27.92	
45.5	64,480	1,511	0.0234	0.9766	27.15	
46.5	63,919	1,343	0.0210	0.9790	26.52	
47.5	61,919	2,135	0.0345	0.9655	25.96	
48.5	57,792	1,406	0.0243	0.9757	25.06	
49.5	54,543	1,632	0.0299	0.9701	24.45	
50.5	51,309	857	0.0167	0.9833	23.72	
51.5	49,040	842	0.0172	0.9828	23.33	
52.5	46,348	827	0.0178	0.9822	22.92	
53.5	42,526	830	0.0195	0.9805	22.52	
54.5	39,955	380	0.0095	0.9905	22.08	
55.5	38,271	331	0.0087	0.9913	21.87	
56.5	35,578	67	0.0019	0.9981	21.68	
57.5	34,237		0.0000	1.0000	21.64	
58.5	31,581		0.0000	1.0000	21.64	
59.5	29,702	91	0.0030	0.9970	21.64	
60.5	27,717		0.0000	1.0000	21.57	
61.5	25,243		0.0000	1.0000	21.57	
62.5	22,714		0.0000	1.0000	21.57	
63.5	19,285		0.0000	1.0000	21.57	
64.5	16,627		0.0000	1.0000	21.57	
65.5	14,322		0.0000	1.0000	21.57	
66.5	12,909		0.0000	1.0000	21.57	
67.5	12,219		0.0000	1.0000	21.57	
68.5	11,545		0.0000	1.0000	21.57	
69.5	10,753		0.0000	1.0000	21.57	
70.5	9,686		0.0000	1.0000	21.57	
71.5	9,092		0.0000	1.0000	21.57	
72.5	8,575		0.0000	1.0000	21.57	
73.5	7,204		0.0000	1.0000	21.57	
74.5	5,714		0.0000	1.0000	21.57	
75.5	4,991		0.0000	1.0000	21.57	
76.5	4,207		0.0000	1.0000	21.57	
77.5	3,990		0.0000	1.0000	21.57	
78.5	3,729		0.0000	1.0000	21.57	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1936-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,480		0.0000	1.0000	21.57
80.5	2,850		0.0000	1.0000	21.57
81.5	1,952		0.0000	1.0000	21.57
82.5	995		0.0000	1.0000	21.57
83.5	895		0.0000	1.0000	21.57
84.5	895		0.0000	1.0000	21.57
85.5	363		0.0000	1.0000	21.57
86.5	290		0.0000	1.0000	21.57
87.5	290		0.0000	1.0000	21.57
88.5	290		0.0000	1.0000	21.57
89.5	245		0.0000	1.0000	21.57
90.5	245		0.0000	1.0000	21.57
91.5	26		0.0000	1.0000	21.57
92.5	26		0.0000	1.0000	21.57
93.5	26		0.0000	1.0000	21.57
94.5	26		0.0000	1.0000	21.57
95.5	26		0.0000	1.0000	21.57
96.5					21.57

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

EXPERIENCE BAND 1961-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	335,473	1,535	0.0046	0.9954	100.00
0.5	308,283	3,639	0.0118	0.9882	99.54
1.5	247,923	3,042	0.0123	0.9877	98.37
2.5	258,689	2,901	0.0112	0.9888	97.16
3.5	266,360	2,039	0.0077	0.9923	96.07
4.5	274,865	3,051	0.0111	0.9889	95.34
5.5	278,889	1,597	0.0057	0.9943	94.28
6.5	207,311	2,521	0.0122	0.9878	93.74
7.5	214,132	2,812	0.0131	0.9869	92.60
8.5	215,575	3,622	0.0168	0.9832	91.38
9.5	218,264	2,690	0.0123	0.9877	89.85
10.5	217,673	1,658	0.0076	0.9924	88.74
11.5	224,362	2,731	0.0122	0.9878	88.06
12.5	228,392	5,918	0.0259	0.9741	86.99
13.5	227,049	2,239	0.0099	0.9901	84.74
14.5	230,518	5,288	0.0229	0.9771	83.90
15.5	229,041	5,379	0.0235	0.9765	81.98
16.5	231,292	5,033	0.0218	0.9782	80.05
17.5	228,143	3,354	0.0147	0.9853	78.31
18.5	228,839	5,116	0.0224	0.9776	77.16
19.5	226,772	5,597	0.0247	0.9753	75.43
20.5	222,272	7,017	0.0316	0.9684	73.57
21.5	216,863	5,179	0.0239	0.9761	71.25
22.5	211,518	7,697	0.0364	0.9636	69.55
23.5	201,002	4,574	0.0228	0.9772	67.02
24.5	197,461	6,021	0.0305	0.9695	65.49
25.5	190,862	4,546	0.0238	0.9762	63.49
26.5	181,929	6,536	0.0359	0.9641	61.98
27.5	170,680	8,873	0.0520	0.9480	59.76
28.5	163,026	9,847	0.0604	0.9396	56.65
29.5	154,063	6,422	0.0417	0.9583	53.23
30.5	146,955	6,286	0.0428	0.9572	51.01
31.5	140,859	7,678	0.0545	0.9455	48.83
32.5	131,816	6,788	0.0515	0.9485	46.17
33.5	127,144	6,031	0.0474	0.9526	43.79
34.5	121,847	6,082	0.0499	0.9501	41.71
35.5	114,870	3,452	0.0300	0.9700	39.63
36.5	110,498	5,667	0.0513	0.9487	38.44
37.5	104,527	4,916	0.0470	0.9530	36.47
38.5	95,317	4,527	0.0475	0.9525	34.75

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1961-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	88,636	3,726	0.0420	0.9580	33.10	
40.5	85,971	4,578	0.0533	0.9467	31.71	
41.5	78,845	2,851	0.0362	0.9638	30.02	
42.5	74,157	4,048	0.0546	0.9454	28.94	
43.5	70,254	2,052	0.0292	0.9708	27.36	
44.5	67,270	1,860	0.0277	0.9723	26.56	
45.5	64,480	1,511	0.0234	0.9766	25.82	
46.5	63,919	1,343	0.0210	0.9790	25.22	
47.5	61,919	2,135	0.0345	0.9655	24.69	
48.5	57,792	1,406	0.0243	0.9757	23.84	
49.5	54,543	1,632	0.0299	0.9701	23.26	
50.5	51,309	857	0.0167	0.9833	22.56	
51.5	49,040	842	0.0172	0.9828	22.18	
52.5	46,348	827	0.0178	0.9822	21.80	
53.5	42,526	830	0.0195	0.9805	21.41	
54.5	39,955	380	0.0095	0.9905	21.00	
55.5	38,271	331	0.0087	0.9913	20.80	
56.5	35,578	67	0.0019	0.9981	20.62	
57.5	34,237		0.0000	1.0000	20.58	
58.5	31,581		0.0000	1.0000	20.58	
59.5	29,702	91	0.0030	0.9970	20.58	
60.5	27,717		0.0000	1.0000	20.51	
61.5	25,243		0.0000	1.0000	20.51	
62.5	22,714		0.0000	1.0000	20.51	
63.5	19,285		0.0000	1.0000	20.51	
64.5	16,627		0.0000	1.0000	20.51	
65.5	14,322		0.0000	1.0000	20.51	
66.5	12,909		0.0000	1.0000	20.51	
67.5	12,219		0.0000	1.0000	20.51	
68.5	11,545		0.0000	1.0000	20.51	
69.5	10,753		0.0000	1.0000	20.51	
70.5	9,686		0.0000	1.0000	20.51	
71.5	9,092		0.0000	1.0000	20.51	
72.5	8,575		0.0000	1.0000	20.51	
73.5	7,204		0.0000	1.0000	20.51	
74.5	5,714		0.0000	1.0000	20.51	
75.5	4,991		0.0000	1.0000	20.51	
76.5	4,207		0.0000	1.0000	20.51	
77.5	3,990		0.0000	1.0000	20.51	
78.5	3,729		0.0000	1.0000	20.51	

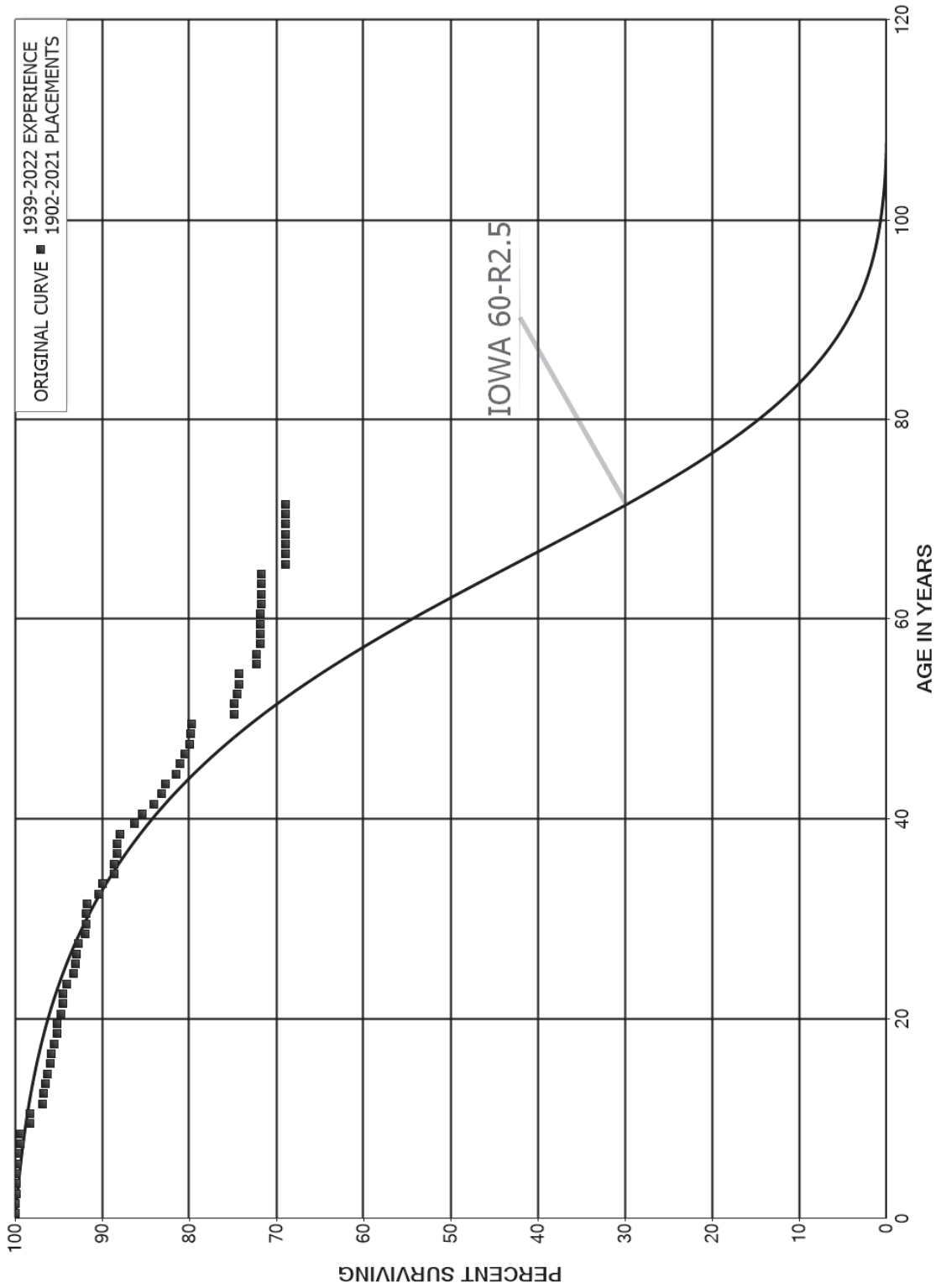
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1961-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,480		0.0000	1.0000	20.51
80.5	2,850		0.0000	1.0000	20.51
81.5	1,952		0.0000	1.0000	20.51
82.5	995		0.0000	1.0000	20.51
83.5	895		0.0000	1.0000	20.51
84.5	895		0.0000	1.0000	20.51
85.5	363		0.0000	1.0000	20.51
86.5	290		0.0000	1.0000	20.51
87.5	290		0.0000	1.0000	20.51
88.5	290		0.0000	1.0000	20.51
89.5	245		0.0000	1.0000	20.51
90.5	245		0.0000	1.0000	20.51
91.5	26		0.0000	1.0000	20.51
92.5	26		0.0000	1.0000	20.51
93.5	26		0.0000	1.0000	20.51
94.5	26		0.0000	1.0000	20.51
95.5	26		0.0000	1.0000	20.51
96.5					20.51

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



PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,487,669	1,797	0.0007	0.9993	100.00	
0.5	2,418,042	457	0.0002	0.9998	99.93	
1.5	2,383,417	1,130	0.0005	0.9995	99.91	
2.5	2,379,355	484	0.0002	0.9998	99.86	
3.5	2,375,791	760	0.0003	0.9997	99.84	
4.5	2,381,399	978	0.0004	0.9996	99.81	
5.5	2,344,092	2,187	0.0009	0.9991	99.77	
6.5	2,336,998	5,533	0.0024	0.9976	99.68	
7.5	2,238,553	1,796	0.0008	0.9992	99.44	
8.5	2,132,609	22,694	0.0106	0.9894	99.36	
9.5	2,074,912	973	0.0005	0.9995	98.30	
10.5	1,048,803	15,251	0.0145	0.9855	98.26	
11.5	910,143	1,383	0.0015	0.9985	96.83	
12.5	878,997	1,982	0.0023	0.9977	96.68	
13.5	883,205	2,089	0.0024	0.9976	96.46	
14.5	836,662	2,911	0.0035	0.9965	96.23	
15.5	866,655	1,027	0.0012	0.9988	95.90	
16.5	862,770	2,400	0.0028	0.9972	95.79	
17.5	856,135	2,750	0.0032	0.9968	95.52	
18.5	853,477	367	0.0004	0.9996	95.21	
19.5	855,442	4,139	0.0048	0.9952	95.17	
20.5	825,261	1,661	0.0020	0.9980	94.71	
21.5	806,298	248	0.0003	0.9997	94.52	
22.5	807,181	3,592	0.0045	0.9955	94.49	
23.5	782,798	6,523	0.0083	0.9917	94.07	
24.5	774,108	2,110	0.0027	0.9973	93.29	
25.5	762,331	598	0.0008	0.9992	93.03	
26.5	762,877	1,929	0.0025	0.9975	92.96	
27.5	742,630	6,221	0.0084	0.9916	92.72	
28.5	612,201	521	0.0009	0.9991	91.95	
29.5	611,047	592	0.0010	0.9990	91.87	
30.5	503,033	568	0.0011	0.9989	91.78	
31.5	463,148	6,468	0.0140	0.9860	91.68	
32.5	451,822	2,164	0.0048	0.9952	90.40	
33.5	387,814	5,907	0.0152	0.9848	89.96	
34.5	370,225	49	0.0001	0.9999	88.59	
35.5	355,648	989	0.0028	0.9972	88.58	
36.5	351,744	13	0.0000	1.0000	88.34	
37.5	346,327	1,666	0.0048	0.9952	88.33	
38.5	319,948	5,826	0.0182	0.9818	87.91	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	310,021	3,261	0.0105	0.9895	86.31	
40.5	298,282	4,722	0.0158	0.9842	85.40	
41.5	292,584	3,180	0.0109	0.9891	84.05	
42.5	187,786	896	0.0048	0.9952	83.13	
43.5	184,189	2,745	0.0149	0.9851	82.74	
44.5	180,896	905	0.0050	0.9950	81.50	
45.5	152,719	1,123	0.0074	0.9926	81.10	
46.5	151,388	990	0.0065	0.9935	80.50	
47.5	145,712	204	0.0014	0.9986	79.97	
48.5	122,885	199	0.0016	0.9984	79.86	
49.5	123,000	7,617	0.0619	0.9381	79.73	
50.5	114,771		0.0000	1.0000	74.79	
51.5	112,457	425	0.0038	0.9962	74.79	
52.5	112,032	387	0.0035	0.9965	74.51	
53.5	111,400		0.0000	1.0000	74.25	
54.5	70,488	1,885	0.0267	0.9733	74.25	
55.5	68,603		0.0000	1.0000	72.27	
56.5	67,901	418	0.0061	0.9939	72.27	
57.5	66,652		0.0000	1.0000	71.82	
58.5	62,140		0.0000	1.0000	71.82	
59.5	60,818		0.0000	1.0000	71.82	
60.5	59,068	85	0.0014	0.9986	71.82	
61.5	50,462		0.0000	1.0000	71.72	
62.5	48,891		0.0000	1.0000	71.72	
63.5	17,182		0.0000	1.0000	71.72	
64.5	16,037	625	0.0390	0.9610	71.72	
65.5	15,412		0.0000	1.0000	68.92	
66.5	15,412		0.0000	1.0000	68.92	
67.5	15,001		0.0000	1.0000	68.92	
68.5	15,001		0.0000	1.0000	68.92	
69.5	15,001		0.0000	1.0000	68.92	
70.5	14,429		0.0000	1.0000	68.92	
71.5	14,363		0.0000	1.0000	68.92	
72.5	14,363		0.0000	1.0000	68.92	
73.5	14,141		0.0000	1.0000	68.92	
74.5	13,029		0.0000	1.0000	68.92	
75.5	12,124		0.0000	1.0000	68.92	
76.5	9,665		0.0000	1.0000	68.92	
77.5	9,213		0.0000	1.0000	68.92	
78.5	9,213		0.0000	1.0000	68.92	

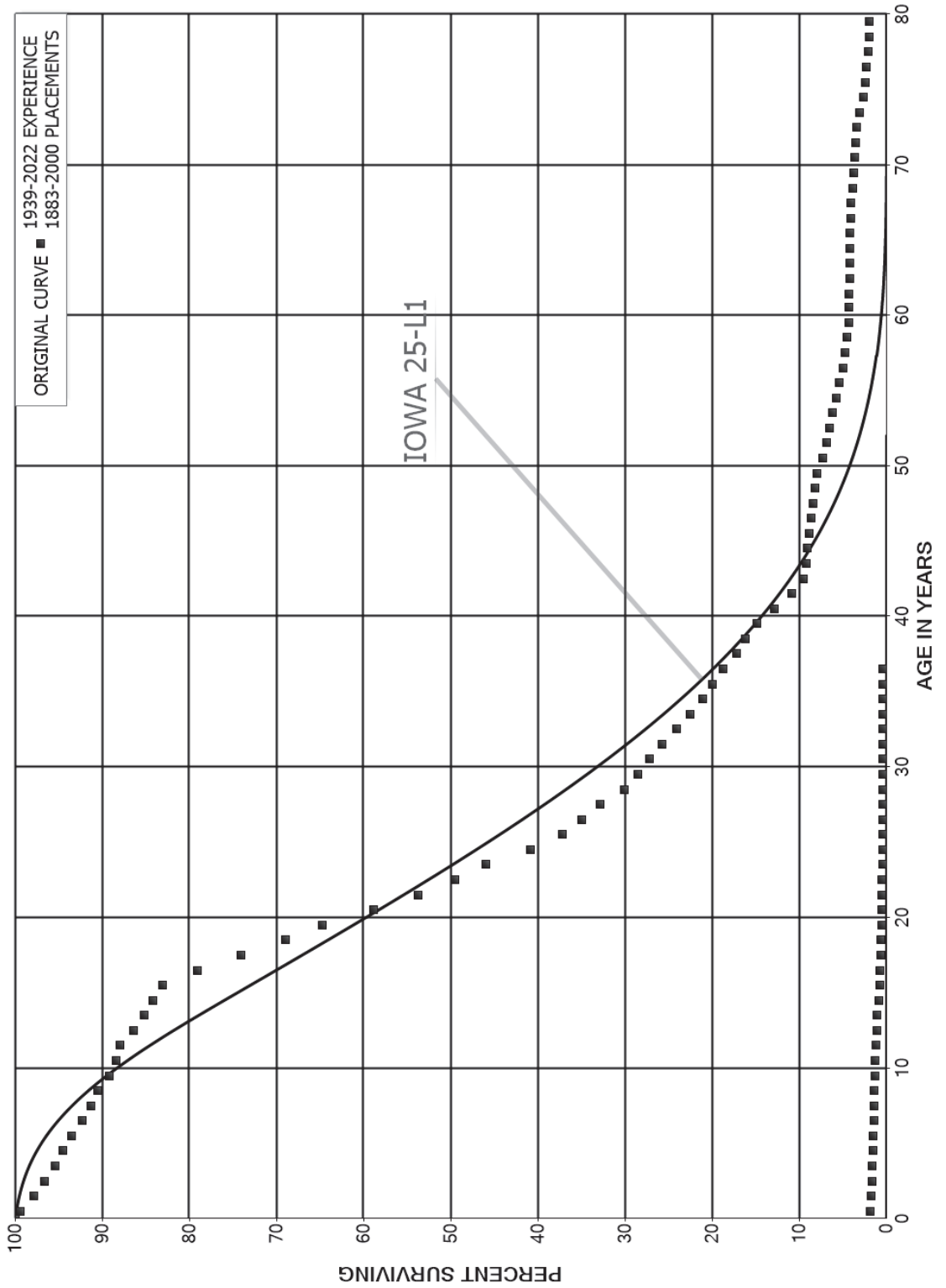
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,196		0.0000	1.0000	68.92
80.5	7,118		0.0000	1.0000	68.92
81.5	7,118		0.0000	1.0000	68.92
82.5	6,482		0.0000	1.0000	68.92
83.5	6,292		0.0000	1.0000	68.92
84.5	5,641		0.0000	1.0000	68.92
85.5	4,355		0.0000	1.0000	68.92
86.5	4,355		0.0000	1.0000	68.92
87.5	4,355		0.0000	1.0000	68.92
88.5	3,753		0.0000	1.0000	68.92
89.5	3,753		0.0000	1.0000	68.92
90.5	3,753		0.0000	1.0000	68.92
91.5	3,318		0.0000	1.0000	68.92
92.5	511		0.0000	1.0000	68.92
93.5	511		0.0000	1.0000	68.92
94.5	511		0.0000	1.0000	68.92
95.5	511		0.0000	1.0000	68.92
96.5	511		0.0000	1.0000	68.92
97.5	126		0.0000	1.0000	68.92
98.5	126		0.0000	1.0000	68.92
99.5	30		0.0000	1.0000	68.92
100.5	30		0.0000	1.0000	68.92
101.5	30		0.0000	1.0000	68.92
102.5	30		0.0000	1.0000	68.92
103.5	30		0.0000	1.0000	68.92
104.5	30		0.0000	1.0000	68.92
105.5	30		0.0000	1.0000	68.92
106.5	30		0.0000	1.0000	68.92
107.5	30		0.0000	1.0000	68.92
108.5	30		0.0000	1.0000	68.92
109.5	30		0.0000	1.0000	68.92
110.5	30		0.0000	1.0000	68.92
111.5	30		0.0000	1.0000	68.92
112.5	30		0.0000	1.0000	68.92
113.5	30		0.0000	1.0000	68.92
114.5	30		0.0000	1.0000	68.92
115.5	30		0.0000	1.0000	68.92
116.5					68.92

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2000

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,844,812	202,885	0.0064	0.9936	100.00
0.5	45,786,431	688,117	0.0150	0.9850	99.36
1.5	48,402,739	632,754	0.0131	0.9869	97.87
2.5	48,839,511	620,640	0.0127	0.9873	96.59
3.5	47,944,751	457,578	0.0095	0.9905	95.36
4.5	47,286,430	489,406	0.0103	0.9897	94.45
5.5	46,802,384	582,529	0.0124	0.9876	93.48
6.5	45,988,422	486,539	0.0106	0.9894	92.31
7.5	45,617,196	427,637	0.0094	0.9906	91.33
8.5	45,487,310	628,482	0.0138	0.9862	90.48
9.5	45,084,774	403,753	0.0090	0.9910	89.23
10.5	44,876,250	269,306	0.0060	0.9940	88.43
11.5	44,818,978	770,708	0.0172	0.9828	87.90
12.5	44,257,876	636,756	0.0144	0.9856	86.39
13.5	44,117,216	512,229	0.0116	0.9884	85.14
14.5	44,029,575	549,701	0.0125	0.9875	84.16
15.5	43,902,594	2,157,750	0.0491	0.9509	83.11
16.5	41,974,148	2,629,152	0.0626	0.9374	79.02
17.5	39,901,688	2,743,110	0.0687	0.9313	74.07
18.5	37,573,286	2,334,916	0.0621	0.9379	68.98
19.5	35,264,952	3,169,194	0.0899	0.9101	64.69
20.5	32,070,480	2,805,438	0.0875	0.9125	58.88
21.5	29,209,941	2,286,212	0.0783	0.9217	53.73
22.5	26,731,795	1,922,343	0.0719	0.9281	49.52
23.5	24,964,652	2,762,468	0.1107	0.8893	45.96
24.5	21,950,241	1,997,367	0.0910	0.9090	40.88
25.5	19,951,463	1,199,423	0.0601	0.9399	37.16
26.5	18,651,129	1,130,483	0.0606	0.9394	34.92
27.5	17,502,055	1,454,926	0.0831	0.9169	32.81
28.5	15,961,829	820,977	0.0514	0.9486	30.08
29.5	15,208,426	744,492	0.0490	0.9510	28.53
30.5	14,530,012	784,285	0.0540	0.9460	27.13
31.5	13,917,200	850,206	0.0611	0.9389	25.67
32.5	13,061,813	854,413	0.0654	0.9346	24.10
33.5	12,752,397	816,476	0.0640	0.9360	22.53
34.5	11,915,507	654,150	0.0549	0.9451	21.08
35.5	11,304,040	682,957	0.0604	0.9396	19.93
36.5	10,547,476	868,524	0.0823	0.9177	18.72
37.5	9,651,301	582,800	0.0604	0.9396	17.18
38.5	9,045,558	702,343	0.0776	0.9224	16.14

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,413,578	1,186,021	0.1410	0.8590	14.89
40.5	7,065,888	1,057,428	0.1497	0.8503	12.79
41.5	6,022,603	735,367	0.1221	0.8779	10.88
42.5	5,309,551	199,762	0.0376	0.9624	9.55
43.5	5,093,409	64,054	0.0126	0.9874	9.19
44.5	4,955,962	111,343	0.0225	0.9775	9.07
45.5	4,795,393	120,268	0.0251	0.9749	8.87
46.5	4,677,436	135,900	0.0291	0.9709	8.65
47.5	4,494,248	102,058	0.0227	0.9773	8.40
48.5	4,402,181	137,329	0.0312	0.9688	8.21
49.5	4,163,323	343,140	0.0824	0.9176	7.95
50.5	3,833,597	244,264	0.0637	0.9363	7.29
51.5	3,530,280	193,549	0.0548	0.9452	6.83
52.5	3,261,095	148,184	0.0454	0.9546	6.46
53.5	3,100,861	209,229	0.0675	0.9325	6.16
54.5	2,832,764	177,042	0.0625	0.9375	5.75
55.5	2,643,729	186,011	0.0704	0.9296	5.39
56.5	2,458,087	154,801	0.0630	0.9370	5.01
57.5	2,298,094	100,918	0.0439	0.9561	4.69
58.5	2,203,758	75,544	0.0343	0.9657	4.49
59.5	2,151,523	10,302	0.0048	0.9952	4.33
60.5	2,107,968	18,901	0.0090	0.9910	4.31
61.5	2,078,489	25,609	0.0123	0.9877	4.27
62.5	2,045,618	7,548	0.0037	0.9963	4.22
63.5	2,032,102	6,686	0.0033	0.9967	4.20
64.5	2,017,317	15,884	0.0079	0.9921	4.19
65.5	1,988,198	25,929	0.0130	0.9870	4.16
66.5	1,897,186	20,595	0.0109	0.9891	4.10
67.5	1,816,950	102,944	0.0567	0.9433	4.06
68.5	1,726,224	46,565	0.0270	0.9730	3.83
69.5	1,682,132	71,407	0.0425	0.9575	3.73
70.5	1,613,730	51,432	0.0319	0.9681	3.57
71.5	1,545,627	45,220	0.0293	0.9707	3.45
72.5	1,486,214	147,087	0.0990	0.9010	3.35
73.5	1,274,556	159,815	0.1254	0.8746	3.02
74.5	1,099,970	105,689	0.0961	0.9039	2.64
75.5	981,332	41,168	0.0420	0.9580	2.39
76.5	975,838	89,654	0.0919	0.9081	2.29
77.5	885,137	46,301	0.0523	0.9477	2.08
78.5	836,414	26,773	0.0320	0.9680	1.97

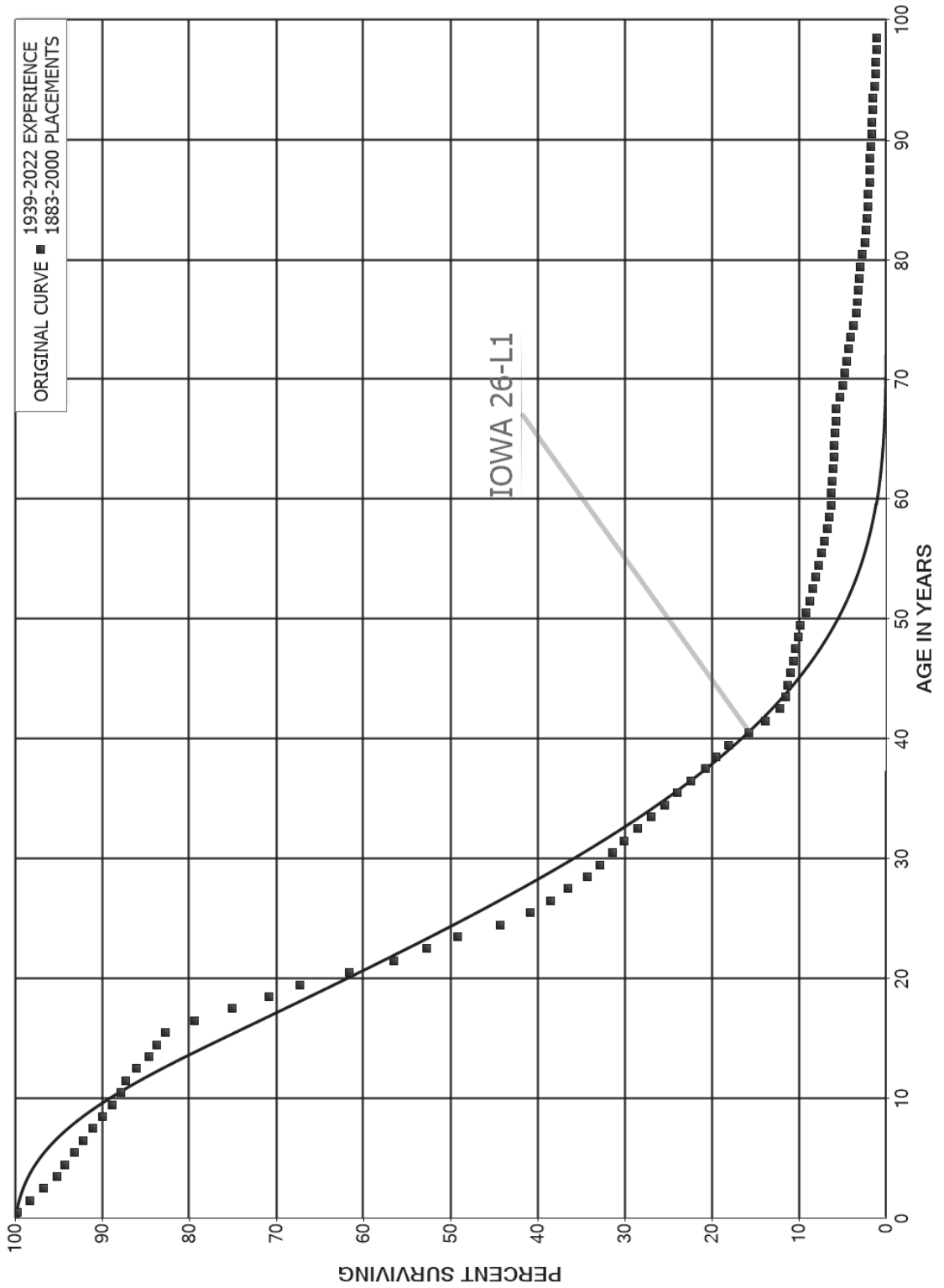
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	772,900	26,291	0.0340	0.9660	1.91
80.5	710,585	24,657	0.0347	0.9653	1.84
81.5	713,349	47,192	0.0662	0.9338	1.78
82.5	669,219	33,258	0.0497	0.9503	1.66
83.5	624,624	22,017	0.0352	0.9648	1.58
84.5	574,500	14,966	0.0261	0.9739	1.52
85.5	549,063	25,377	0.0462	0.9538	1.48
86.5	498,654	18,683	0.0375	0.9625	1.41
87.5	479,010	4,637	0.0097	0.9903	1.36
88.5	473,346	18,778	0.0397	0.9603	1.35
89.5	451,623	10,763	0.0238	0.9762	1.29
90.5	417,947	26,872	0.0643	0.9357	1.26
91.5	369,000	23,757	0.0644	0.9356	1.18
92.5	312,532	9,659	0.0309	0.9691	1.11
93.5	275,503	67,790	0.2461	0.7539	1.07
94.5	229,150	15,682	0.0684	0.9316	0.81
95.5	221,158	11,379	0.0515	0.9485	0.75
96.5	200,423	13,346	0.0666	0.9334	0.71
97.5	180,518	12,308	0.0682	0.9318	0.67
98.5	156,695	17,619	0.1124	0.8876	0.62
99.5	100,906	4,079	0.0404	0.9596	0.55
100.5	102,122	7	0.0001	0.9999	0.53
101.5	79,470	6,877	0.0865	0.9135	0.53
102.5	62,885	6,511	0.1035	0.8965	0.48
103.5	63,929	996	0.0156	0.9844	0.43
104.5	60,322	1,747	0.0290	0.9710	0.43
105.5	50,669	1,709	0.0337	0.9663	0.41
106.5	47,447	3,261	0.0687	0.9313	0.40
107.5	41,100	1,555	0.0378	0.9622	0.37
108.5	31,833		0.0000	1.0000	0.36
109.5	17,222		0.0000	1.0000	0.36
110.5	2,610		0.0000	1.0000	0.36
111.5	14,612		0.0000	1.0000	0.36
112.5	14,612		0.0000	1.0000	0.36
113.5	14,612		0.0000	1.0000	0.36
114.5	14,612		0.0000	1.0000	0.36
115.5	14,612		0.0000	1.0000	0.36
116.5					0.36

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
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 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2000

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,722,263	29,152	0.0027	0.9973	100.00
0.5	14,676,310	218,602	0.0149	0.9851	99.73
1.5	15,234,179	240,542	0.0158	0.9842	98.24
2.5	15,063,931	238,011	0.0158	0.9842	96.69
3.5	14,788,426	129,013	0.0087	0.9913	95.16
4.5	14,650,780	183,532	0.0125	0.9875	94.33
5.5	14,317,288	158,492	0.0111	0.9889	93.15
6.5	14,078,555	160,356	0.0114	0.9886	92.12
7.5	13,999,258	167,826	0.0120	0.9880	91.07
8.5	14,072,579	185,669	0.0132	0.9868	89.98
9.5	14,044,442	145,678	0.0104	0.9896	88.79
10.5	14,074,492	89,489	0.0064	0.9936	87.87
11.5	14,147,180	207,120	0.0146	0.9854	87.31
12.5	14,028,483	224,733	0.0160	0.9840	86.03
13.5	13,958,201	157,933	0.0113	0.9887	84.66
14.5	13,985,277	155,399	0.0111	0.9889	83.70
15.5	13,952,236	572,086	0.0410	0.9590	82.77
16.5	13,455,055	739,386	0.0550	0.9450	79.37
17.5	12,901,825	709,957	0.0550	0.9450	75.01
18.5	12,276,322	623,986	0.0508	0.9492	70.88
19.5	11,767,226	990,668	0.0842	0.9158	67.28
20.5	10,849,885	895,059	0.0825	0.9175	61.62
21.5	10,059,379	681,227	0.0677	0.9323	56.53
22.5	9,377,562	632,172	0.0674	0.9326	52.71
23.5	8,790,641	880,398	0.1002	0.8998	49.15
24.5	7,900,443	600,665	0.0760	0.9240	44.23
25.5	7,344,477	416,013	0.0566	0.9434	40.87
26.5	6,898,937	367,766	0.0533	0.9467	38.55
27.5	6,553,016	405,204	0.0618	0.9382	36.50
28.5	6,133,380	255,035	0.0416	0.9584	34.24
29.5	5,929,241	247,265	0.0417	0.9583	32.82
30.5	5,721,654	247,806	0.0433	0.9567	31.45
31.5	5,476,099	279,812	0.0511	0.9489	30.09
32.5	5,173,288	286,063	0.0553	0.9447	28.55
33.5	4,875,624	284,686	0.0584	0.9416	26.97
34.5	4,603,811	269,184	0.0585	0.9415	25.40
35.5	4,368,541	269,874	0.0618	0.9382	23.91
36.5	4,082,290	307,368	0.0753	0.9247	22.43
37.5	3,749,256	220,269	0.0588	0.9412	20.74
38.5	3,537,660	255,971	0.0724	0.9276	19.53

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,304,936	435,654	0.1318	0.8682	18.11
40.5	2,854,525	343,703	0.1204	0.8796	15.73
41.5	2,510,751	296,577	0.1181	0.8819	13.83
42.5	2,221,918	126,361	0.0569	0.9431	12.20
43.5	2,072,809	42,055	0.0203	0.9797	11.50
44.5	2,014,176	58,765	0.0292	0.9708	11.27
45.5	1,932,860	64,819	0.0335	0.9665	10.94
46.5	1,872,541	38,670	0.0207	0.9793	10.58
47.5	1,815,500	42,221	0.0233	0.9767	10.36
48.5	1,766,430	57,139	0.0323	0.9677	10.12
49.5	1,681,835	105,463	0.0627	0.9373	9.79
50.5	1,580,417	74,737	0.0473	0.9527	9.17
51.5	1,488,429	50,560	0.0340	0.9660	8.74
52.5	1,420,747	56,872	0.0400	0.9600	8.44
53.5	1,352,471	65,700	0.0486	0.9514	8.11
54.5	1,263,237	51,422	0.0407	0.9593	7.71
55.5	1,198,970	57,819	0.0482	0.9518	7.40
56.5	1,141,148	52,214	0.0458	0.9542	7.04
57.5	1,097,964	35,288	0.0321	0.9679	6.72
58.5	1,063,541	27,333	0.0257	0.9743	6.50
59.5	1,034,136	13,286	0.0128	0.9872	6.34
60.5	1,019,158	10,190	0.0100	0.9900	6.25
61.5	1,003,676	22,231	0.0222	0.9778	6.19
62.5	983,349	9,139	0.0093	0.9907	6.06
63.5	971,469	12,474	0.0128	0.9872	6.00
64.5	954,079	13,224	0.0139	0.9861	5.92
65.5	936,839	12,733	0.0136	0.9864	5.84
66.5	881,505	9,326	0.0106	0.9894	5.76
67.5	824,082	62,268	0.0756	0.9244	5.70
68.5	782,242	41,068	0.0525	0.9475	5.27
69.5	737,109	37,770	0.0512	0.9488	4.99
70.5	699,236	36,376	0.0520	0.9480	4.74
71.5	648,731	23,116	0.0356	0.9644	4.49
72.5	621,199	36,098	0.0581	0.9419	4.33
73.5	543,497	44,464	0.0818	0.9182	4.08
74.5	485,517	39,088	0.0805	0.9195	3.74
75.5	442,168	19,050	0.0431	0.9569	3.44
76.5	433,081	16,769	0.0387	0.9613	3.29
77.5	414,470	12,393	0.0299	0.9701	3.17
78.5	398,457	14,108	0.0354	0.9646	3.07

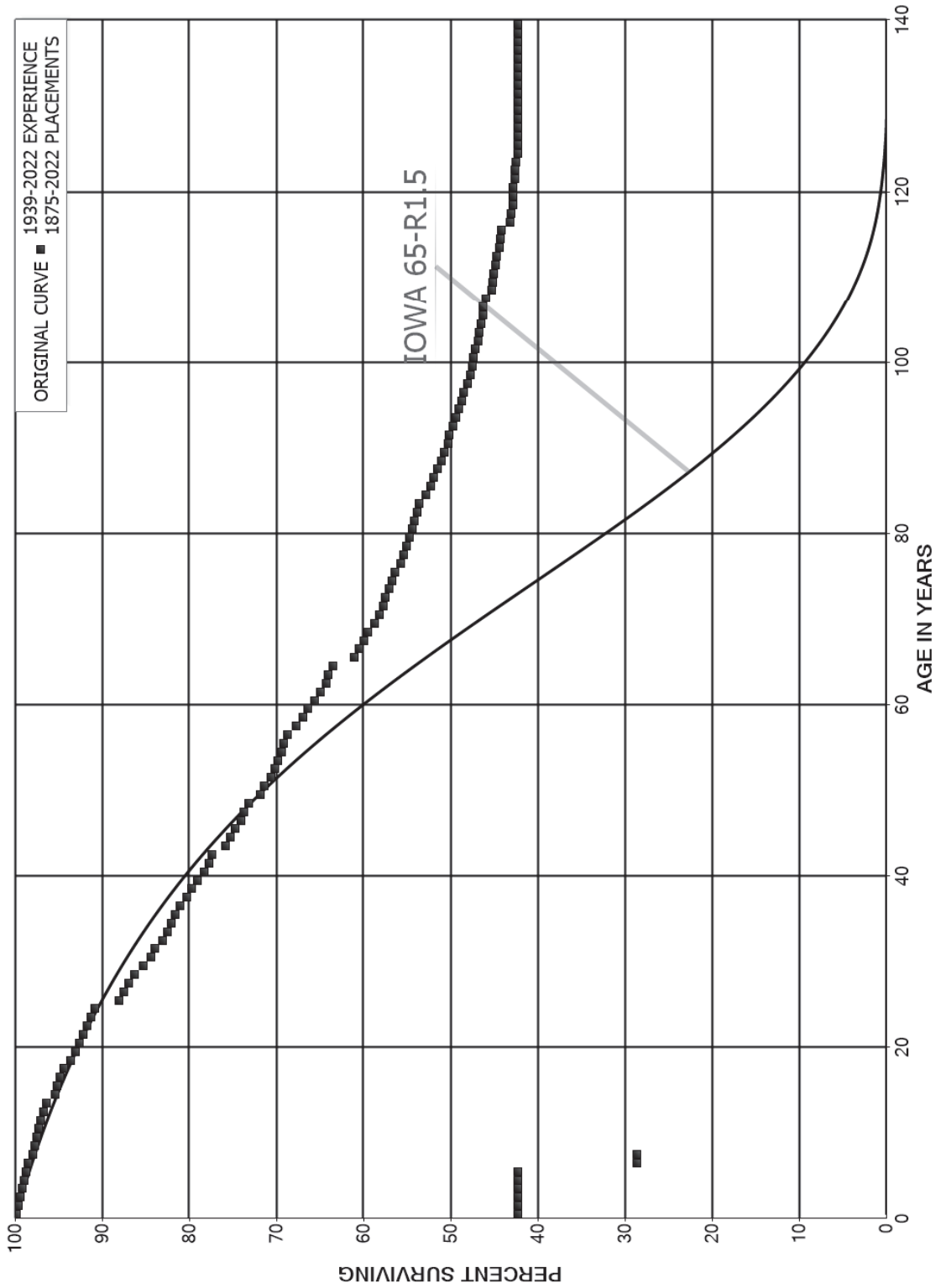
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2000			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	373,568	32,891	0.0880	0.9120	2.96
80.5	325,652	31,813	0.0977	0.9023	2.70
81.5	301,450	23,855	0.0791	0.9209	2.44
82.5	280,831	11,732	0.0418	0.9582	2.25
83.5	265,668	12,195	0.0459	0.9541	2.15
84.5	241,709	4,101	0.0170	0.9830	2.05
85.5	233,170	14,971	0.0642	0.9358	2.02
86.5	212,575	3,396	0.0160	0.9840	1.89
87.5	203,054	4,069	0.0200	0.9800	1.86
88.5	198,936	11,600	0.0583	0.9417	1.82
89.5	185,660	7,505	0.0404	0.9596	1.72
90.5	170,537	2,104	0.0123	0.9877	1.65
91.5	162,196	8,165	0.0503	0.9497	1.63
92.5	124,626	3,818	0.0306	0.9694	1.54
93.5	97,826	16,154	0.1651	0.8349	1.50
94.5	101,161	8,042	0.0795	0.9205	1.25
95.5	97,149	905	0.0093	0.9907	1.15
96.5	90,846	7,124	0.0784	0.9216	1.14
97.5	83,244	2,892	0.0347	0.9653	1.05
98.5	75,272	8,870	0.1178	0.8822	1.01
99.5	39,734	643	0.0162	0.9838	0.89
100.5	37,590	3,197	0.0850	0.9150	0.88
101.5	26,449	1,722	0.0651	0.9349	0.80
102.5	21,546	1,090	0.0506	0.9494	0.75
103.5	24,401		0.0000	1.0000	0.71
104.5	21,289	16	0.0008	0.9992	0.71
105.5	17,029	280	0.0165	0.9835	0.71
106.5	18,230	605	0.0332	0.9668	0.70
107.5	16,028	323	0.0202	0.9798	0.68
108.5	11,283		0.0000	1.0000	0.66
109.5	7,197		0.0000	1.0000	0.66
110.5	3,112		0.0000	1.0000	0.66
111.5	4,085		0.0000	1.0000	0.66
112.5	4,085		0.0000	1.0000	0.66
113.5	4,085		0.0000	1.0000	0.66
114.5	4,085		0.0000	1.0000	0.66
115.5	4,085		0.0000	1.0000	0.66
116.5					0.66

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,425,377	113,969	0.0012	0.9988	100.00
0.5	83,533,509	242,749	0.0029	0.9971	99.88
1.5	84,404,402	170,681	0.0020	0.9980	99.59
2.5	80,493,950	200,711	0.0025	0.9975	99.38
3.5	76,736,369	128,872	0.0017	0.9983	99.14
4.5	74,272,463	183,709	0.0025	0.9975	98.97
5.5	74,802,987	167,344	0.0022	0.9978	98.72
6.5	75,442,074	391,805	0.0052	0.9948	98.50
7.5	74,558,751	199,004	0.0027	0.9973	97.99
8.5	72,620,179	169,283	0.0023	0.9977	97.73
9.5	69,665,682	139,112	0.0020	0.9980	97.50
10.5	65,814,349	148,409	0.0023	0.9977	97.31
11.5	61,220,782	229,600	0.0038	0.9962	97.09
12.5	60,680,370	215,740	0.0036	0.9964	96.72
13.5	58,319,938	616,430	0.0106	0.9894	96.38
14.5	56,259,889	131,096	0.0023	0.9977	95.36
15.5	54,435,564	180,710	0.0033	0.9967	95.14
16.5	53,522,451	239,049	0.0045	0.9955	94.82
17.5	52,159,988	446,101	0.0086	0.9914	94.40
18.5	51,641,942	271,967	0.0053	0.9947	93.59
19.5	48,980,583	278,842	0.0057	0.9943	93.10
20.5	47,506,999	222,668	0.0047	0.9953	92.57
21.5	47,946,812	223,035	0.0047	0.9953	92.14
22.5	46,599,512	191,715	0.0041	0.9959	91.71
23.5	45,376,049	263,638	0.0058	0.9942	91.33
24.5	45,037,595	1,336,653	0.0297	0.9703	90.80
25.5	41,941,597	264,700	0.0063	0.9937	88.10
26.5	40,650,506	257,165	0.0063	0.9937	87.55
27.5	39,838,426	315,394	0.0079	0.9921	87.00
28.5	33,290,386	410,868	0.0123	0.9877	86.31
29.5	32,828,398	311,161	0.0095	0.9905	85.24
30.5	30,648,735	186,269	0.0061	0.9939	84.43
31.5	29,358,070	296,809	0.0101	0.9899	83.92
32.5	28,389,254	191,730	0.0068	0.9932	83.07
33.5	27,938,384	166,089	0.0059	0.9941	82.51
34.5	25,494,708	136,790	0.0054	0.9946	82.02
35.5	25,237,185	147,122	0.0058	0.9942	81.58
36.5	24,249,258	228,685	0.0094	0.9906	81.10
37.5	21,989,592	159,031	0.0072	0.9928	80.34
38.5	21,185,110	181,698	0.0086	0.9914	79.76

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,629,994	210,131	0.0102	0.9898	79.07
40.5	19,081,498	127,067	0.0067	0.9933	78.27
41.5	18,561,281	96,641	0.0052	0.9948	77.75
42.5	17,521,237	330,679	0.0189	0.9811	77.34
43.5	16,637,179	132,848	0.0080	0.9920	75.88
44.5	15,847,058	107,784	0.0068	0.9932	75.28
45.5	14,607,207	128,570	0.0088	0.9912	74.77
46.5	13,917,651	78,612	0.0056	0.9944	74.11
47.5	12,810,082	89,759	0.0070	0.9930	73.69
48.5	12,041,864	215,174	0.0179	0.9821	73.17
49.5	11,254,843	68,939	0.0061	0.9939	71.86
50.5	9,886,119	112,255	0.0114	0.9886	71.42
51.5	9,261,488	63,957	0.0069	0.9931	70.61
52.5	9,010,594	37,036	0.0041	0.9959	70.13
53.5	8,353,251	50,980	0.0061	0.9939	69.84
54.5	8,072,445	32,900	0.0041	0.9959	69.41
55.5	7,780,684	43,912	0.0056	0.9944	69.13
56.5	7,541,209	114,743	0.0152	0.9848	68.74
57.5	7,218,370	73,851	0.0102	0.9898	67.69
58.5	6,893,408	67,184	0.0097	0.9903	67.00
59.5	6,544,838	75,441	0.0115	0.9885	66.35
60.5	6,348,352	59,467	0.0094	0.9906	65.58
61.5	6,103,125	59,911	0.0098	0.9902	64.97
62.5	5,814,329	24,757	0.0043	0.9957	64.33
63.5	5,439,155	45,537	0.0084	0.9916	64.06
64.5	5,179,308	203,952	0.0394	0.9606	63.52
65.5	4,482,791	41,735	0.0093	0.9907	61.02
66.5	4,084,082	34,657	0.0085	0.9915	60.45
67.5	4,008,484	28,639	0.0071	0.9929	59.94
68.5	3,928,321	53,030	0.0135	0.9865	59.51
69.5	3,677,561	31,389	0.0085	0.9915	58.71
70.5	3,552,468	30,588	0.0086	0.9914	58.21
71.5	3,545,212	14,182	0.0040	0.9960	57.70
72.5	3,387,863	24,210	0.0071	0.9929	57.47
73.5	3,267,110	19,458	0.0060	0.9940	57.06
74.5	3,233,541	16,145	0.0050	0.9950	56.72
75.5	3,136,087	36,908	0.0118	0.9882	56.44
76.5	3,026,451	19,143	0.0063	0.9937	55.78
77.5	2,898,998	21,366	0.0074	0.9926	55.42
78.5	2,743,217	15,769	0.0057	0.9943	55.01

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,645,614	14,723	0.0056	0.9944	54.70
80.5	2,572,260	8,680	0.0034	0.9966	54.39
81.5	2,364,891	18,092	0.0077	0.9923	54.21
82.5	2,271,124	8,984	0.0040	0.9960	53.79
83.5	2,186,083	32,497	0.0149	0.9851	53.58
84.5	2,065,580	18,857	0.0091	0.9909	52.79
85.5	2,030,611	14,265	0.0070	0.9930	52.30
86.5	2,017,296	17,361	0.0086	0.9914	51.94
87.5	1,991,547	17,993	0.0090	0.9910	51.49
88.5	1,960,634	11,611	0.0059	0.9941	51.02
89.5	1,936,259	16,920	0.0087	0.9913	50.72
90.5	1,898,154	5,121	0.0027	0.9973	50.28
91.5	1,852,124	13,894	0.0075	0.9925	50.14
92.5	1,789,967	12,124	0.0068	0.9932	49.77
93.5	1,739,672	10,943	0.0063	0.9937	49.43
94.5	1,688,397	12,311	0.0073	0.9927	49.12
95.5	1,711,650	9,258	0.0054	0.9946	48.76
96.5	1,699,771	16,819	0.0099	0.9901	48.50
97.5	1,612,940	9,768	0.0061	0.9939	48.02
98.5	1,645,946	8,205	0.0050	0.9950	47.73
99.5	1,730,998	4,186	0.0024	0.9976	47.49
100.5	1,606,797	6,576	0.0041	0.9959	47.37
101.5	1,488,223	10,969	0.0074	0.9926	47.18
102.5	1,443,100	4,918	0.0034	0.9966	46.83
103.5	1,416,012	6,308	0.0045	0.9955	46.67
104.5	1,286,174	4,503	0.0035	0.9965	46.46
105.5	1,102,761	864	0.0008	0.9992	46.30
106.5	1,074,210	8,539	0.0079	0.9921	46.27
107.5	1,033,351	13,506	0.0131	0.9869	45.90
108.5	984,293	2,150	0.0022	0.9978	45.30
109.5	867,580	2,497	0.0029	0.9971	45.20
110.5	792,969	3,364	0.0042	0.9958	45.07
111.5	863,045	2,796	0.0032	0.9968	44.88
112.5	829,076	6,313	0.0076	0.9924	44.73
113.5	797,977	1,663	0.0021	0.9979	44.39
114.5	706,684	1,878	0.0027	0.9973	44.30
115.5	598,268	13,795	0.0231	0.9769	44.18
116.5	565,838	1,758	0.0031	0.9969	43.16
117.5	457,283	1,606	0.0035	0.9965	43.03
118.5	409,358	694	0.0017	0.9983	42.88

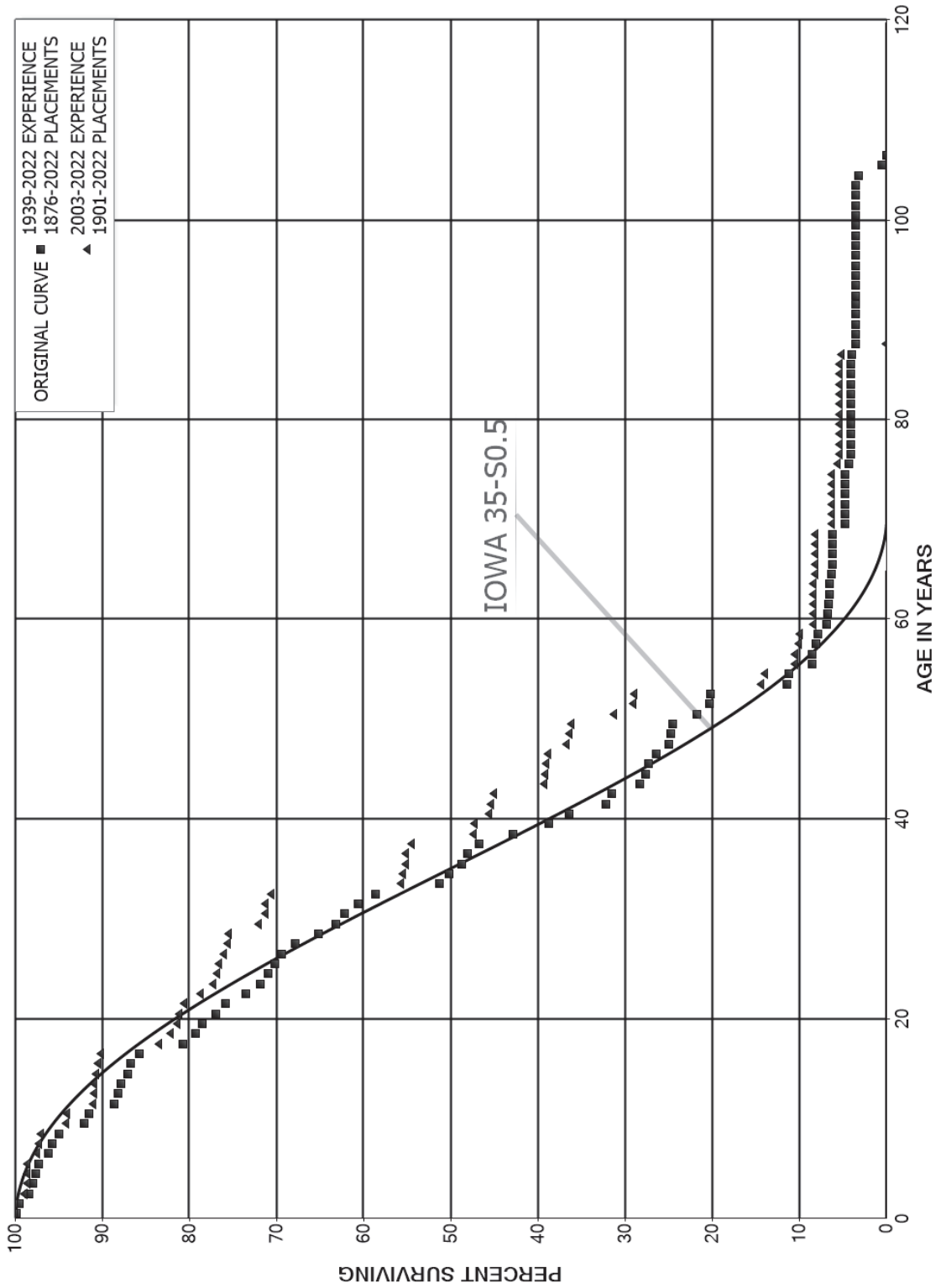
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	344,632		0.0000	1.0000	42.80
120.5	281,884	1,229	0.0044	0.9956	42.80
121.5	202,974	102	0.0005	0.9995	42.62
122.5	155,713	187	0.0012	0.9988	42.60
123.5	110,141	648	0.0059	0.9941	42.55
124.5	80,892		0.0000	1.0000	42.30
125.5	74,292		0.0000	1.0000	42.30
126.5	71,478		0.0000	1.0000	42.30
127.5	63,704		0.0000	1.0000	42.30
128.5	45,891		0.0000	1.0000	42.30
129.5	41,295		0.0000	1.0000	42.30
130.5	38,792		0.0000	1.0000	42.30
131.5	38,652		0.0000	1.0000	42.30
132.5	2,176		0.0000	1.0000	42.30
133.5	1,024		0.0000	1.0000	42.30
134.5	1,024		0.0000	1.0000	42.30
135.5	1,024		0.0000	1.0000	42.30
136.5	502		0.0000	1.0000	42.30
137.5	502		0.0000	1.0000	42.30
138.5	502		0.0000	1.0000	42.30
139.5	502		0.0000	1.0000	42.30
140.5	502		0.0000	1.0000	42.30
141.5	502		0.0000	1.0000	42.30
142.5	502		0.0000	1.0000	42.30
143.5	502		0.0000	1.0000	42.30
144.5	502		0.0000	1.0000	42.30
145.5	502	163	0.3241	0.6759	42.30
146.5	339		0.0000	1.0000	28.59
147.5					28.59

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,331,221	116,507	0.0018	0.9982	100.00
0.5	58,597,917	201,735	0.0034	0.9966	99.82
1.5	51,001,041	554,113	0.0109	0.9891	99.47
2.5	43,912,098	186,744	0.0043	0.9957	98.39
3.5	43,941,608	184,477	0.0042	0.9958	97.97
4.5	45,641,030	151,782	0.0033	0.9967	97.56
5.5	44,241,974	475,509	0.0107	0.9893	97.24
6.5	43,470,288	228,469	0.0053	0.9947	96.19
7.5	42,849,001	332,362	0.0078	0.9922	95.69
8.5	42,510,688	1,265,888	0.0298	0.9702	94.94
9.5	41,007,571	249,394	0.0061	0.9939	92.12
10.5	40,717,004	1,327,798	0.0326	0.9674	91.56
11.5	36,866,335	172,717	0.0047	0.9953	88.57
12.5	34,338,417	119,084	0.0035	0.9965	88.16
13.5	29,790,332	248,133	0.0083	0.9917	87.85
14.5	27,393,899	128,712	0.0047	0.9953	87.12
15.5	22,205,007	247,526	0.0111	0.9889	86.71
16.5	19,518,960	1,150,501	0.0589	0.9411	85.74
17.5	17,153,099	294,400	0.0172	0.9828	80.69
18.5	16,209,786	153,433	0.0095	0.9905	79.30
19.5	14,581,165	289,671	0.0199	0.9801	78.55
20.5	7,678,150	118,975	0.0155	0.9845	76.99
21.5	7,555,902	225,144	0.0298	0.9702	75.80
22.5	7,253,762	166,100	0.0229	0.9771	73.54
23.5	6,911,423	81,638	0.0118	0.9882	71.86
24.5	6,736,786	84,204	0.0125	0.9875	71.01
25.5	6,423,585	62,097	0.0097	0.9903	70.12
26.5	6,097,360	136,477	0.0224	0.9776	69.44
27.5	4,478,135	177,396	0.0396	0.9604	67.89
28.5	4,223,858	133,926	0.0317	0.9683	65.20
29.5	4,058,927	62,208	0.0153	0.9847	63.13
30.5	4,049,889	100,154	0.0247	0.9753	62.16
31.5	3,930,965	131,400	0.0334	0.9666	60.63
32.5	3,566,548	445,935	0.1250	0.8750	58.60
33.5	3,170,738	68,145	0.0215	0.9785	51.27
34.5	3,034,321	87,618	0.0289	0.9711	50.17
35.5	2,970,186	41,266	0.0139	0.9861	48.72
36.5	2,915,905	81,541	0.0280	0.9720	48.05
37.5	2,608,599	217,085	0.0832	0.9168	46.70
38.5	2,384,624	230,268	0.0966	0.9034	42.82

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,965,168	115,746	0.0589	0.9411	38.68
40.5	1,642,196	190,165	0.1158	0.8842	36.40
41.5	1,614,936	35,793	0.0222	0.9778	32.19
42.5	1,572,577	157,252	0.1000	0.9000	31.47
43.5	1,403,371	37,458	0.0267	0.9733	28.33
44.5	1,349,755	14,540	0.0108	0.9892	27.57
45.5	1,301,327	44,399	0.0341	0.9659	27.27
46.5	1,253,051	64,595	0.0516	0.9484	26.34
47.5	1,189,629	11,311	0.0095	0.9905	24.99
48.5	746,399	6,999	0.0094	0.9906	24.75
49.5	738,401	82,928	0.1123	0.8877	24.52
50.5	653,580	44,275	0.0677	0.9323	21.76
51.5	428,920	1,614	0.0038	0.9962	20.29
52.5	414,446	180,110	0.4346	0.5654	20.21
53.5	229,204	5,291	0.0231	0.9769	11.43
54.5	223,362	52,512	0.2351	0.7649	11.16
55.5	170,850	1,740	0.0102	0.9898	8.54
56.5	169,110	7,035	0.0416	0.9584	8.45
57.5	162,120	4,647	0.0287	0.9713	8.10
58.5	157,053	20,801	0.1324	0.8676	7.87
59.5	133,351	1,359	0.0102	0.9898	6.83
60.5	131,663	3,817	0.0290	0.9710	6.76
61.5	127,899	173	0.0014	0.9986	6.56
62.5	127,796	726	0.0057	0.9943	6.55
63.5	126,970	5,067	0.0399	0.9601	6.52
64.5	121,892	494	0.0041	0.9959	6.26
65.5	116,028	235	0.0020	0.9980	6.23
66.5	81,718	61	0.0007	0.9993	6.22
67.5	80,913	45	0.0006	0.9994	6.21
68.5	80,897	19,014	0.2350	0.7650	6.21
69.5	9,135		0.0000	1.0000	4.75
70.5	9,391	13	0.0013	0.9987	4.75
71.5	9,378		0.0000	1.0000	4.74
72.5	5,737	71	0.0123	0.9877	4.74
73.5	2,026		0.0000	1.0000	4.68
74.5	5,361	470	0.0876	0.9124	4.68
75.5	4,586	212	0.0462	0.9538	4.27
76.5	4,669		0.0000	1.0000	4.08
77.5	4,669		0.0000	1.0000	4.08
78.5	4,384		0.0000	1.0000	4.08

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,384		0.0000	1.0000	4.08
80.5	4,129		0.0000	1.0000	4.08
81.5	4,129		0.0000	1.0000	4.08
82.5	4,129		0.0000	1.0000	4.08
83.5	4,129	4	0.0010	0.9990	4.08
84.5	953		0.0000	1.0000	4.07
85.5	953	17	0.0175	0.9825	4.07
86.5	631	72	0.1146	0.8854	4.00
87.5	559		0.0000	1.0000	3.54
88.5	559		0.0000	1.0000	3.54
89.5	559		0.0000	1.0000	3.54
90.5	559		0.0000	1.0000	3.54
91.5	559		0.0000	1.0000	3.54
92.5	559		0.0000	1.0000	3.54
93.5	559		0.0000	1.0000	3.54
94.5	559		0.0000	1.0000	3.54
95.5	559		0.0000	1.0000	3.54
96.5	559		0.0000	1.0000	3.54
97.5	559		0.0000	1.0000	3.54
98.5	559		0.0000	1.0000	3.54
99.5	559		0.0000	1.0000	3.54
100.5	559		0.0000	1.0000	3.54
101.5	559		0.0000	1.0000	3.54
102.5	559		0.0000	1.0000	3.54
103.5	559	55	0.0986	0.9014	3.54
104.5	504	429	0.8522	0.1478	3.19
105.5	74	74	1.0000		0.47
106.5					

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2022 EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,481,990		0.0000	1.0000	100.00
0.5	45,328,585	21,232	0.0005	0.9995	100.00
1.5	37,938,549	445,147	0.0117	0.9883	99.95
2.5	31,538,658	76,291	0.0024	0.9976	98.78
3.5	31,848,587	20,000	0.0006	0.9994	98.54
4.5	33,941,166		0.0000	1.0000	98.48
5.5	32,943,106	348,117	0.0106	0.9894	98.48
6.5	32,471,183	80,311	0.0025	0.9975	97.44
7.5	34,071,675	101,585	0.0030	0.9970	97.20
8.5	34,174,129	1,014,874	0.0297	0.9703	96.91
9.5	32,925,742	10,427	0.0003	0.9997	94.03
10.5	33,521,812	1,067,791	0.0319	0.9681	94.00
11.5	30,352,920	73,582	0.0024	0.9976	91.01
12.5	28,501,523	664	0.0000	1.0000	90.79
13.5	24,989,744	31,613	0.0013	0.9987	90.78
14.5	22,732,104	58,848	0.0026	0.9974	90.67
15.5	17,164,301	74,821	0.0044	0.9956	90.43
16.5	14,977,945	1,104,890	0.0738	0.9262	90.04
17.5	13,025,822	216,172	0.0166	0.9834	83.40
18.5	12,338,100	110,942	0.0090	0.9910	82.01
19.5	10,656,321	23,836	0.0022	0.9978	81.28
20.5	3,951,202	27,897	0.0071	0.9929	81.09
21.5	3,798,016	90,686	0.0239	0.9761	80.52
22.5	3,713,938	68,831	0.0185	0.9815	78.60
23.5	3,723,823	22,071	0.0059	0.9941	77.14
24.5	3,603,847	8,102	0.0022	0.9978	76.69
25.5	3,402,327	23,102	0.0068	0.9932	76.51
26.5	3,107,351	18,880	0.0061	0.9939	75.99
27.5	1,589,717	2,782	0.0018	0.9982	75.53
28.5	2,023,368	91,987	0.0455	0.9545	75.40
29.5	1,899,342	20,057	0.0106	0.9894	71.97
30.5	1,673,011	1,487	0.0009	0.9991	71.21
31.5	1,890,357	17,581	0.0093	0.9907	71.15
32.5	1,638,660	345,791	0.2110	0.7890	70.49
33.5	1,371,903	4,679	0.0034	0.9966	55.61
34.5	1,314,429	8,236	0.0063	0.9937	55.42
35.5	1,337,749	1,489	0.0011	0.9989	55.08
36.5	1,323,053	16,175	0.0122	0.9878	55.01
37.5	1,126,983	145,329	0.1290	0.8710	54.34
38.5	1,281,052	5,458	0.0043	0.9957	47.33

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,112,431	38,329	0.0345	0.9655	47.13
40.5	901,661	3,725	0.0041	0.9959	45.51
41.5	1,060,662	7,963	0.0075	0.9925	45.32
42.5	1,060,319	137,742	0.1299	0.8701	44.98
43.5	919,046	2,337	0.0025	0.9975	39.14
44.5	904,236	1,297	0.0014	0.9986	39.04
45.5	880,669	5,159	0.0059	0.9941	38.98
46.5	994,970	54,972	0.0552	0.9448	38.75
47.5	985,281	7,610	0.0077	0.9923	36.61
48.5	546,597	4,636	0.0085	0.9915	36.33
49.5	613,948	81,988	0.1335	0.8665	36.02
50.5	579,755	43,026	0.0742	0.9258	31.21
51.5	359,352	1,256	0.0035	0.9965	28.89
52.5	356,608	179,646	0.5038	0.4962	28.79
53.5	178,906	5,036	0.0281	0.9719	14.29
54.5	193,567	48,264	0.2493	0.7507	13.89
55.5	145,346	392	0.0027	0.9973	10.42
56.5	145,550	6,625	0.0455	0.9545	10.40
57.5	138,934	1,975	0.0142	0.9858	9.92
58.5	137,109	20,661	0.1507	0.8493	9.78
59.5	114,607	123	0.0011	0.9989	8.31
60.5	114,995	458	0.0040	0.9960	8.30
61.5	114,603	10	0.0001	0.9999	8.27
62.5	114,593	49	0.0004	0.9996	8.26
63.5	114,443	2,081	0.0182	0.9818	8.26
64.5	119,699		0.0000	1.0000	8.11
65.5	114,328	180	0.0016	0.9984	8.11
66.5	80,685		0.0000	1.0000	8.10
67.5	79,934		0.0000	1.0000	8.10
68.5	79,962	19,014	0.2378	0.7622	8.10
69.5	8,200		0.0000	1.0000	6.17
70.5	8,456	13	0.0015	0.9985	6.17
71.5	8,610		0.0000	1.0000	6.16
72.5	4,969		0.0000	1.0000	6.16
73.5	1,328		0.0000	1.0000	6.16
74.5	4,668	470	0.1006	0.8994	6.16
75.5	3,893	166	0.0427	0.9573	5.54
76.5	4,021		0.0000	1.0000	5.31
77.5	4,021		0.0000	1.0000	5.31
78.5	3,737		0.0000	1.0000	5.31

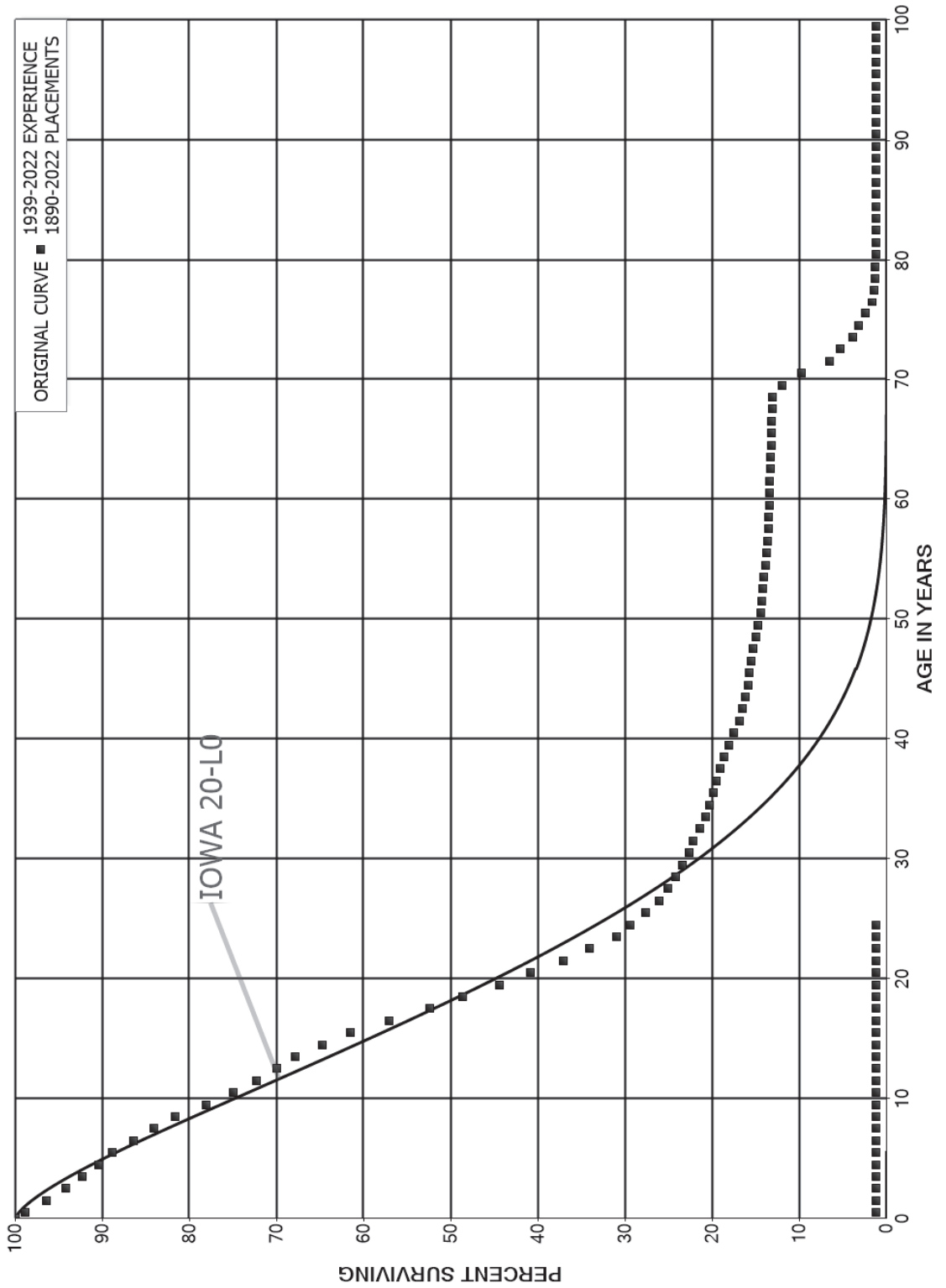
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,737		0.0000	1.0000	5.31
80.5	3,481		0.0000	1.0000	5.31
81.5	3,497		0.0000	1.0000	5.31
82.5	3,539		0.0000	1.0000	5.31
83.5	3,570	4	0.0012	0.9988	5.31
84.5	394		0.0000	1.0000	5.30
85.5	394	17	0.0422	0.9578	5.30
86.5	72	72	1.0000		5.08
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	484		0.0000		
101.5	559		0.0000		
102.5	559		0.0000		
103.5	559	55	0.0986		
104.5	504	429	0.8522		
105.5	74	74	1.0000		
106.5					

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,145,903	157,113	0.0111	0.9889	100.00
0.5	14,607,352	371,412	0.0254	0.9746	98.89
1.5	13,488,997	307,485	0.0228	0.9772	96.37
2.5	12,376,813	248,698	0.0201	0.9799	94.18
3.5	13,149,196	270,237	0.0206	0.9794	92.29
4.5	12,885,590	225,729	0.0175	0.9825	90.39
5.5	12,650,126	338,608	0.0268	0.9732	88.81
6.5	12,395,765	336,531	0.0271	0.9729	86.43
7.5	12,027,979	359,482	0.0299	0.9701	84.08
8.5	11,649,794	506,576	0.0435	0.9565	81.57
9.5	11,122,114	432,994	0.0389	0.9611	78.02
10.5	10,653,065	375,766	0.0353	0.9647	74.98
11.5	10,130,210	327,911	0.0324	0.9676	72.34
12.5	9,772,455	303,056	0.0310	0.9690	70.00
13.5	8,422,262	384,348	0.0456	0.9544	67.83
14.5	8,004,486	403,300	0.0504	0.9496	64.73
15.5	7,552,183	542,426	0.0718	0.9282	61.47
16.5	6,916,935	566,911	0.0820	0.9180	57.06
17.5	6,262,858	444,218	0.0709	0.9291	52.38
18.5	5,733,662	500,615	0.0873	0.9127	48.66
19.5	5,080,927	411,102	0.0809	0.9191	44.42
20.5	4,480,776	415,794	0.0928	0.9072	40.82
21.5	4,157,201	337,937	0.0813	0.9187	37.03
22.5	3,789,662	340,787	0.0899	0.9101	34.02
23.5	3,441,944	175,357	0.0509	0.9491	30.96
24.5	3,224,697	196,760	0.0610	0.9390	29.39
25.5	2,990,820	160,227	0.0536	0.9464	27.59
26.5	2,794,344	111,305	0.0398	0.9602	26.11
27.5	2,680,066	91,377	0.0341	0.9659	25.07
28.5	2,473,306	89,352	0.0361	0.9639	24.22
29.5	2,363,993	73,854	0.0312	0.9688	23.34
30.5	2,250,576	49,016	0.0218	0.9782	22.62
31.5	2,042,691	64,053	0.0314	0.9686	22.12
32.5	1,872,050	61,664	0.0329	0.9671	21.43
33.5	1,759,081	37,085	0.0211	0.9789	20.72
34.5	1,603,777	39,863	0.0249	0.9751	20.29
35.5	1,526,739	23,145	0.0152	0.9848	19.78
36.5	1,399,410	28,379	0.0203	0.9797	19.48
37.5	1,310,062	34,989	0.0267	0.9733	19.09
38.5	1,169,594	32,842	0.0281	0.9719	18.58

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,068,770	33,933	0.0317	0.9683	18.06	
40.5	962,347	35,441	0.0368	0.9632	17.48	
41.5	850,473	17,934	0.0211	0.9789	16.84	
42.5	787,853	14,060	0.0178	0.9822	16.48	
43.5	677,677	13,471	0.0199	0.9801	16.19	
44.5	564,847	6,096	0.0108	0.9892	15.87	
45.5	501,785	4,950	0.0099	0.9901	15.70	
46.5	451,941	6,233	0.0138	0.9862	15.54	
47.5	381,597	9,176	0.0240	0.9760	15.33	
48.5	346,441	5,082	0.0147	0.9853	14.96	
49.5	322,437	6,467	0.0201	0.9799	14.74	
50.5	303,830	2,819	0.0093	0.9907	14.44	
51.5	280,086	2,746	0.0098	0.9902	14.31	
52.5	269,103	1,958	0.0073	0.9927	14.17	
53.5	250,857	3,906	0.0156	0.9844	14.07	
54.5	237,365	2,674	0.0113	0.9887	13.85	
55.5	225,792	1,016	0.0045	0.9955	13.69	
56.5	218,869	1,927	0.0088	0.9912	13.63	
57.5	211,243	518	0.0025	0.9975	13.51	
58.5	201,192	610	0.0030	0.9970	13.48	
59.5	192,941	660	0.0034	0.9966	13.44	
60.5	183,435	528	0.0029	0.9971	13.39	
61.5	174,311	754	0.0043	0.9957	13.35	
62.5	166,718	394	0.0024	0.9976	13.29	
63.5	161,798	537	0.0033	0.9967	13.26	
64.5	153,285	604	0.0039	0.9961	13.22	
65.5	145,326	291	0.0020	0.9980	13.17	
66.5	137,529	484	0.0035	0.9965	13.14	
67.5	133,968	769	0.0057	0.9943	13.09	
68.5	121,869	9,661	0.0793	0.9207	13.02	
69.5	102,405	19,179	0.1873	0.8127	11.99	
70.5	79,629	26,903	0.3379	0.6621	9.74	
71.5	51,986	9,777	0.1881	0.8119	6.45	
72.5	41,532	11,258	0.2711	0.7289	5.24	
73.5	28,135	5,102	0.1814	0.8186	3.82	
74.5	21,686	5,266	0.2428	0.7572	3.13	
75.5	15,574	4,665	0.2995	0.7005	2.37	
76.5	9,780	1,340	0.1370	0.8630	1.66	
77.5	7,505	525	0.0700	0.9300	1.43	
78.5	7,109	29	0.0041	0.9959	1.33	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,680	718	0.1075	0.8925	1.32	
80.5	4,595	1	0.0001	0.9999	1.18	
81.5	4,019	3	0.0009	0.9991	1.18	
82.5	3,287		0.0000	1.0000	1.18	
83.5	3,039	2	0.0008	0.9992	1.18	
84.5	2,689	23	0.0084	0.9916	1.18	
85.5	2,274		0.0000	1.0000	1.17	
86.5	2,058	1	0.0007	0.9993	1.17	
87.5	1,959		0.0000	1.0000	1.17	
88.5	1,187		0.0000	1.0000	1.17	
89.5	1,212		0.0000	1.0000	1.17	
90.5	1,178		0.0000	1.0000	1.17	
91.5	1,098		0.0000	1.0000	1.17	
92.5	1,069		0.0000	1.0000	1.17	
93.5	849		0.0000	1.0000	1.17	
94.5	784		0.0000	1.0000	1.17	
95.5	687		0.0000	1.0000	1.17	
96.5	127		0.0000	1.0000	1.17	
97.5	152		0.0000	1.0000	1.17	
98.5	108		0.0000	1.0000	1.17	
99.5	101		0.0000	1.0000	1.17	
100.5	101		0.0000	1.0000	1.17	
101.5	82		0.0000	1.0000	1.17	
102.5	72		0.0000	1.0000	1.17	
103.5	72		0.0000	1.0000	1.17	
104.5	64		0.0000	1.0000	1.17	
105.5	64		0.0000	1.0000	1.17	
106.5	64		0.0000	1.0000	1.17	
107.5	64		0.0000	1.0000	1.17	
108.5	64		0.0000	1.0000	1.17	
109.5	64		0.0000	1.0000	1.17	
110.5	64		0.0000	1.0000	1.17	
111.5	64		0.0000	1.0000	1.17	
112.5	64		0.0000	1.0000	1.17	
113.5	64		0.0000	1.0000	1.17	
114.5	64		0.0000	1.0000	1.17	
115.5	64		0.0000	1.0000	1.17	
116.5	64		0.0000	1.0000	1.17	
117.5	64		0.0000	1.0000	1.17	
118.5	64		0.0000	1.0000	1.17	

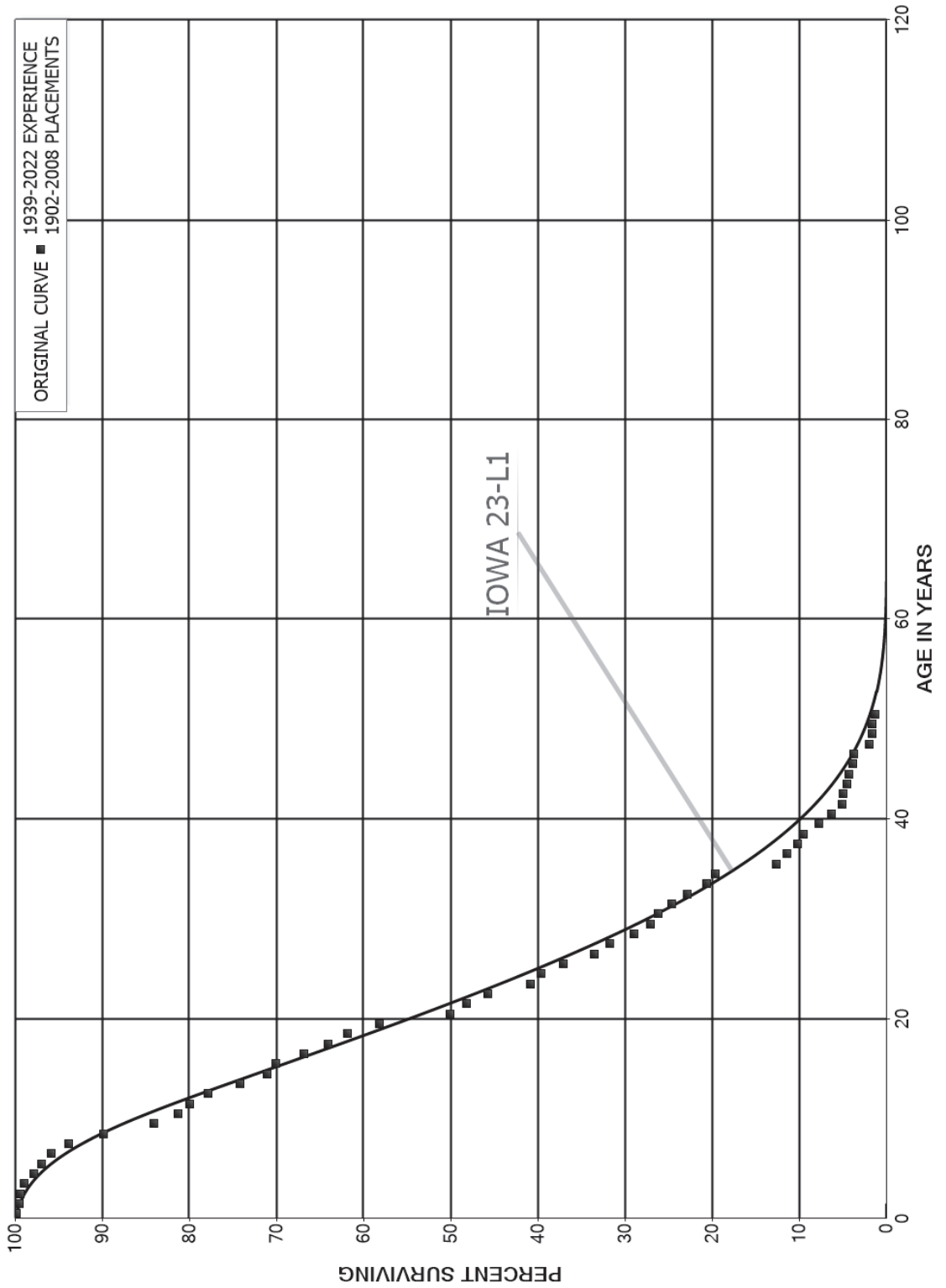
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	64		0.0000	1.0000	1.17
120.5	64		0.0000	1.0000	1.17
121.5	64		0.0000	1.0000	1.17
122.5	64		0.0000	1.0000	1.17
123.5	64		0.0000	1.0000	1.17
124.5					1.17

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2008 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	858,875	1,171	0.0014	0.9986	100.00
0.5	843,576	2,834	0.0034	0.9966	99.86
1.5	811,965	932	0.0011	0.9989	99.53
2.5	802,488	4,141	0.0052	0.9948	99.41
3.5	772,760	8,415	0.0109	0.9891	98.90
4.5	751,544	7,050	0.0094	0.9906	97.82
5.5	699,009	7,570	0.0108	0.9892	96.91
6.5	676,371	13,973	0.0207	0.9793	95.86
7.5	643,328	27,466	0.0427	0.9573	93.88
8.5	607,789	39,061	0.0643	0.9357	89.87
9.5	555,918	18,432	0.0332	0.9668	84.09
10.5	510,753	8,584	0.0168	0.9832	81.30
11.5	498,130	13,359	0.0268	0.9732	79.94
12.5	479,805	22,295	0.0465	0.9535	77.79
13.5	451,362	19,016	0.0421	0.9579	74.18
14.5	409,424	5,470	0.0134	0.9866	71.05
15.5	406,619	18,931	0.0466	0.9534	70.11
16.5	370,952	15,562	0.0420	0.9580	66.84
17.5	329,642	11,151	0.0338	0.9662	64.04
18.5	301,414	18,020	0.0598	0.9402	61.87
19.5	286,833	39,718	0.1385	0.8615	58.17
20.5	251,542	9,606	0.0382	0.9618	50.12
21.5	243,886	12,518	0.0513	0.9487	48.20
22.5	228,483	24,669	0.1080	0.8920	45.73
23.5	201,779	5,551	0.0275	0.9725	40.79
24.5	171,837	11,074	0.0644	0.9356	39.67
25.5	158,019	15,418	0.0976	0.9024	37.11
26.5	143,109	7,554	0.0528	0.9472	33.49
27.5	135,495	11,610	0.0857	0.9143	31.72
28.5	123,782	8,276	0.0669	0.9331	29.01
29.5	116,392	3,894	0.0335	0.9665	27.07
30.5	111,676	6,585	0.0590	0.9410	26.16
31.5	105,134	7,715	0.0734	0.9266	24.62
32.5	97,677	9,610	0.0984	0.9016	22.81
33.5	88,016	4,183	0.0475	0.9525	20.57
34.5	83,968	30,004	0.3573	0.6427	19.59
35.5	53,965	5,283	0.0979	0.9021	12.59
36.5	48,369	4,805	0.0993	0.9007	11.36
37.5	43,466	2,924	0.0673	0.9327	10.23
38.5	40,376	7,602	0.1883	0.8117	9.54

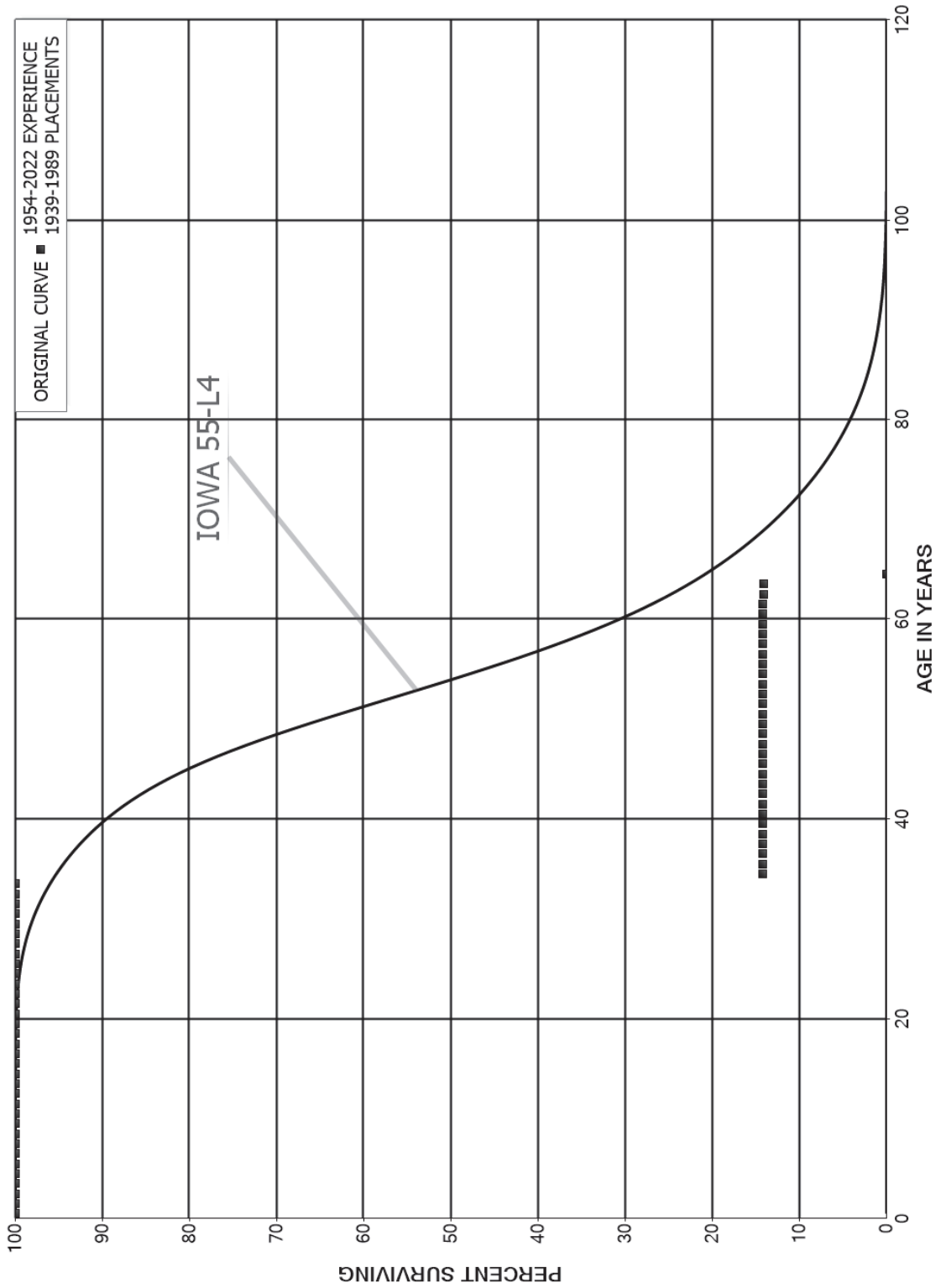
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2008			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	32,677	6,339	0.1940	0.8060	7.74	
40.5	26,189	4,872	0.1860	0.8140	6.24	
41.5	22,243	559	0.0251	0.9749	5.08	
42.5	21,332	2,143	0.1004	0.8996	4.95	
43.5	18,893	560	0.0296	0.9704	4.46	
44.5	18,459	2,231	0.1208	0.8792	4.32	
45.5	16,229	134	0.0083	0.9917	3.80	
46.5	16,036	7,963	0.4966	0.5034	3.77	
47.5	8,073	1,092	0.1353	0.8647	1.90	
48.5	6,980	293	0.0420	0.9580	1.64	
49.5	6,519	1,285	0.1972	0.8028	1.57	
50.5	5,215	925	0.1775	0.8225	1.26	
51.5	4,289	281	0.0655	0.9345	1.04	
52.5	4,008	684	0.1706	0.8294	0.97	
53.5	3,324	439	0.1322	0.8678	0.80	
54.5	2,885		0.0000	1.0000	0.70	
55.5	2,885	278	0.0963	0.9037	0.70	
56.5	2,607	193	0.0742	0.9258	0.63	
57.5	2,414		0.0000	1.0000	0.58	
58.5	2,414	49	0.0202	0.9798	0.58	
59.5	2,365		0.0000	1.0000	0.57	
60.5	2,365	49	0.0206	0.9794	0.57	
61.5	2,316	77	0.0334	0.9666	0.56	
62.5	2,239	29	0.0130	0.9870	0.54	
63.5	2,210	46	0.0210	0.9790	0.53	
64.5	2,163		0.0000	1.0000	0.52	
65.5	2,163		0.0000	1.0000	0.52	
66.5	2,163		0.0000	1.0000	0.52	
67.5					0.52	

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



PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-1989			EXPERIENCE BAND 1954-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,098		0.0000	1.0000	100.00
0.5	13,098		0.0000	1.0000	100.00
1.5	13,098		0.0000	1.0000	100.00
2.5	13,125		0.0000	1.0000	100.00
3.5	13,193		0.0000	1.0000	100.00
4.5	24,522		0.0000	1.0000	100.00
5.5	46,790		0.0000	1.0000	100.00
6.5	43,197		0.0000	1.0000	100.00
7.5	43,197		0.0000	1.0000	100.00
8.5	43,172		0.0000	1.0000	100.00
9.5	43,172		0.0000	1.0000	100.00
10.5	43,172		0.0000	1.0000	100.00
11.5	43,172		0.0000	1.0000	100.00
12.5	43,598		0.0000	1.0000	100.00
13.5	43,598		0.0000	1.0000	100.00
14.5	43,571		0.0000	1.0000	100.00
15.5	39,516		0.0000	1.0000	100.00
16.5	39,497		0.0000	1.0000	100.00
17.5	39,497		0.0000	1.0000	100.00
18.5	39,497		0.0000	1.0000	100.00
19.5	39,497		0.0000	1.0000	100.00
20.5	39,497		0.0000	1.0000	100.00
21.5	39,497		0.0000	1.0000	100.00
22.5	39,497		0.0000	1.0000	100.00
23.5	39,116		0.0000	1.0000	100.00
24.5	39,116		0.0000	1.0000	100.00
25.5	39,116		0.0000	1.0000	100.00
26.5	39,116		0.0000	1.0000	100.00
27.5	39,116		0.0000	1.0000	100.00
28.5	39,116		0.0000	1.0000	100.00
29.5	39,116		0.0000	1.0000	100.00
30.5	39,116		0.0000	1.0000	100.00
31.5	39,116		0.0000	1.0000	100.00
32.5	39,116		0.0000	1.0000	100.00
33.5	26,032	22,334	0.8579	0.1421	100.00
34.5	3,698		0.0000	1.0000	14.21
35.5	3,698		0.0000	1.0000	14.21
36.5	3,698		0.0000	1.0000	14.21
37.5	3,698		0.0000	1.0000	14.21
38.5	3,698	1	0.0003	0.9997	14.21

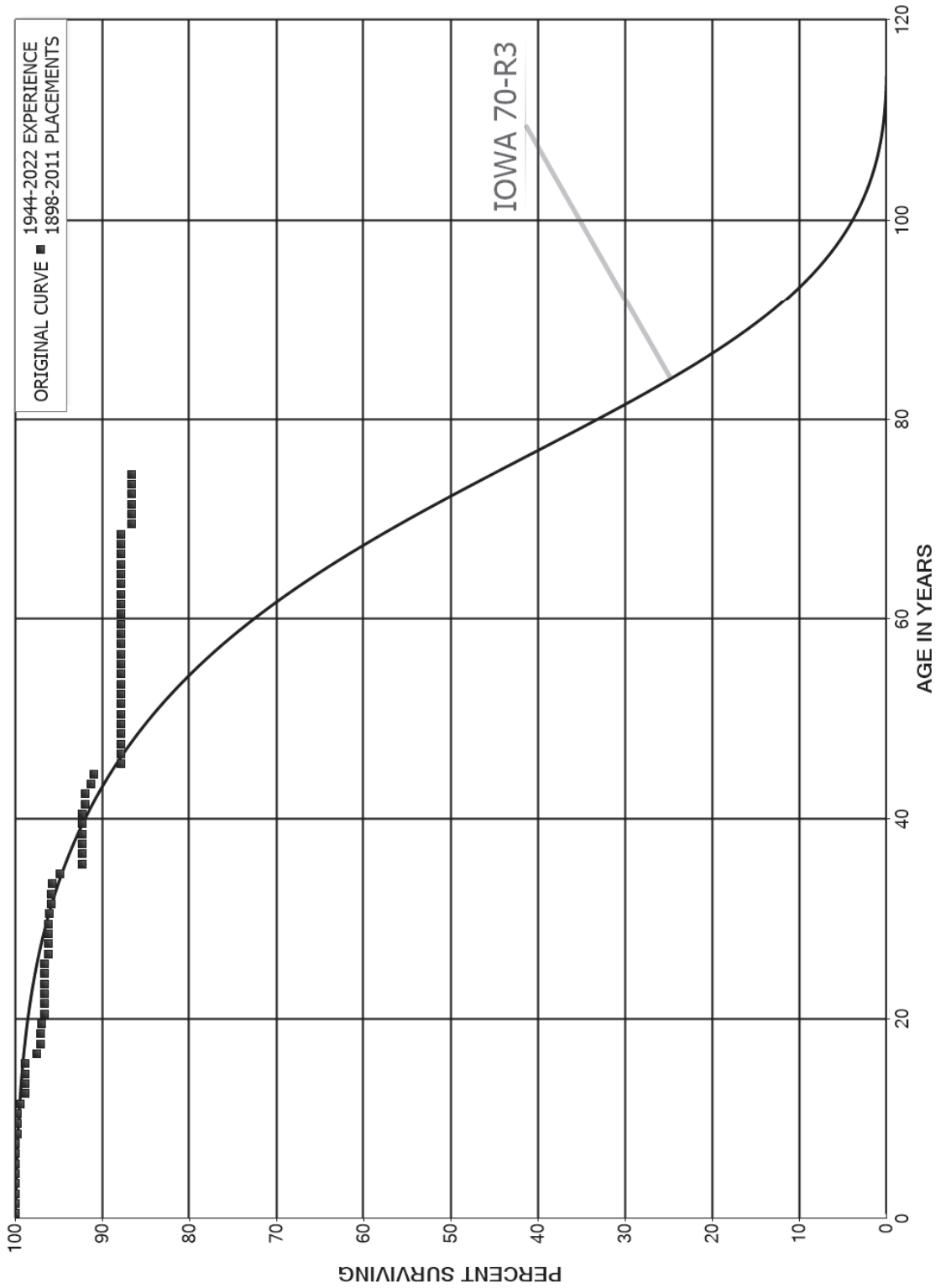
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-1989			EXPERIENCE BAND 1954-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,697		0.0000	1.0000	14.20
40.5	3,697		0.0000	1.0000	14.20
41.5	3,697		0.0000	1.0000	14.20
42.5	3,697		0.0000	1.0000	14.20
43.5	3,697		0.0000	1.0000	14.20
44.5	3,697		0.0000	1.0000	14.20
45.5	3,697		0.0000	1.0000	14.20
46.5	3,697		0.0000	1.0000	14.20
47.5	3,697	3	0.0007	0.9993	14.20
48.5	3,694		0.0000	1.0000	14.19
49.5	3,694		0.0000	1.0000	14.19
50.5	3,694	3	0.0007	0.9993	14.19
51.5	3,692		0.0000	1.0000	14.18
52.5	3,692		0.0000	1.0000	14.18
53.5	3,692		0.0000	1.0000	14.18
54.5	3,692		0.0000	1.0000	14.18
55.5	3,692		0.0000	1.0000	14.18
56.5	3,692		0.0000	1.0000	14.18
57.5	3,692		0.0000	1.0000	14.18
58.5	3,692	8	0.0023	0.9977	14.18
59.5	3,683		0.0000	1.0000	14.15
60.5	3,683		0.0000	1.0000	14.15
61.5	3,683	28	0.0075	0.9925	14.15
62.5	3,656		0.0000	1.0000	14.04
63.5	3,656	3,656	1.0000		14.04
64.5					

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,614		0.0000	1.0000	100.00
0.5	155,003		0.0000	1.0000	100.00
1.5	156,966	143	0.0009	0.9991	100.00
2.5	142,407		0.0000	1.0000	99.91
3.5	142,944		0.0000	1.0000	99.91
4.5	143,326		0.0000	1.0000	99.91
5.5	143,413		0.0000	1.0000	99.91
6.5	143,413		0.0000	1.0000	99.91
7.5	139,940	201	0.0014	0.9986	99.91
8.5	138,699		0.0000	1.0000	99.76
9.5	127,582	43	0.0003	0.9997	99.76
10.5	73,073	236	0.0032	0.9968	99.73
11.5	72,837	453	0.0062	0.9938	99.41
12.5	73,840		0.0000	1.0000	98.79
13.5	73,346		0.0000	1.0000	98.79
14.5	73,410		0.0000	1.0000	98.79
15.5	73,522	972	0.0132	0.9868	98.79
16.5	53,273	228	0.0043	0.9957	97.48
17.5	53,574		0.0000	1.0000	97.07
18.5	37,274	52	0.0014	0.9986	97.07
19.5	38,582	138	0.0036	0.9964	96.93
20.5	41,021		0.0000	1.0000	96.59
21.5	41,473		0.0000	1.0000	96.59
22.5	39,662		0.0000	1.0000	96.59
23.5	40,213		0.0000	1.0000	96.59
24.5	40,147		0.0000	1.0000	96.59
25.5	39,407	177	0.0045	0.9955	96.59
26.5	46,275	4	0.0001	0.9999	96.15
27.5	48,594		0.0000	1.0000	96.14
28.5	51,054		0.0000	1.0000	96.14
29.5	50,666	56	0.0011	0.9989	96.14
30.5	50,610	94	0.0019	0.9981	96.04
31.5	50,207		0.0000	1.0000	95.86
32.5	50,530	70	0.0014	0.9986	95.86
33.5	50,460	443	0.0088	0.9912	95.73
34.5	42,184	1,155	0.0274	0.9726	94.89
35.5	40,588		0.0000	1.0000	92.29
36.5	40,179		0.0000	1.0000	92.29
37.5	36,236		0.0000	1.0000	92.29
38.5	36,363		0.0000	1.0000	92.29

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,853		0.0000	1.0000	92.29
40.5	35,290	140	0.0040	0.9960	92.29
41.5	37,268		0.0000	1.0000	91.92
42.5	37,259	243	0.0065	0.9935	91.92
43.5	35,797	125	0.0035	0.9965	91.33
44.5	34,323	1,209	0.0352	0.9648	91.01
45.5	32,767		0.0000	1.0000	87.80
46.5	32,876		0.0000	1.0000	87.80
47.5	34,092		0.0000	1.0000	87.80
48.5	33,655		0.0000	1.0000	87.80
49.5	32,496		0.0000	1.0000	87.80
50.5	31,821		0.0000	1.0000	87.80
51.5	29,527		0.0000	1.0000	87.80
52.5	27,465		0.0000	1.0000	87.80
53.5	25,888		0.0000	1.0000	87.80
54.5	23,577		0.0000	1.0000	87.80
55.5	23,408		0.0000	1.0000	87.80
56.5	21,069		0.0000	1.0000	87.80
57.5	20,413		0.0000	1.0000	87.80
58.5	19,102		0.0000	1.0000	87.80
59.5	18,714		0.0000	1.0000	87.80
60.5	18,109		0.0000	1.0000	87.80
61.5	17,219		0.0000	1.0000	87.80
62.5	17,243		0.0000	1.0000	87.80
63.5	17,318		0.0000	1.0000	87.80
64.5	15,752		0.0000	1.0000	87.80
65.5	13,940		0.0000	1.0000	87.80
66.5	13,879		0.0000	1.0000	87.80
67.5	13,442		0.0000	1.0000	87.80
68.5	11,300	159	0.0140	0.9860	87.80
69.5	10,904		0.0000	1.0000	86.57
70.5	10,851		0.0000	1.0000	86.57
71.5	10,726		0.0000	1.0000	86.57
72.5	10,726		0.0000	1.0000	86.57
73.5	9,486		0.0000	1.0000	86.57
74.5	7,927		0.0000	1.0000	86.57
75.5	6,476		0.0000	1.0000	86.57
76.5	5,918		0.0000	1.0000	86.57
77.5	5,851		0.0000	1.0000	86.57
78.5	5,851		0.0000	1.0000	86.57

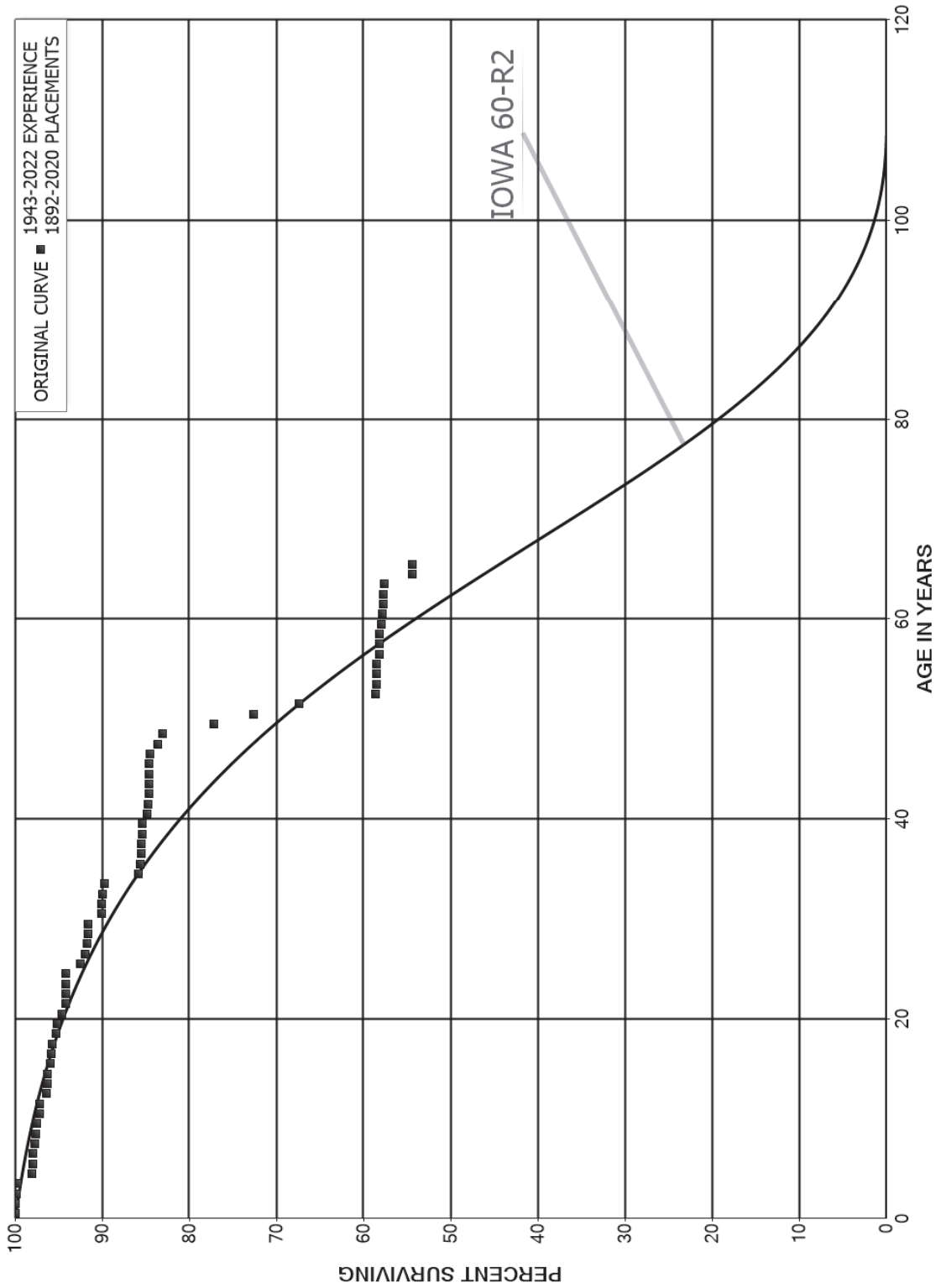
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2011			EXPERIENCE BAND 1944-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,685		0.0000	1.0000	86.57
80.5	5,242		0.0000	1.0000	86.57
81.5	5,168		0.0000	1.0000	86.57
82.5	4,970		0.0000	1.0000	86.57
83.5	4,936		0.0000	1.0000	86.57
84.5	4,936		0.0000	1.0000	86.57
85.5	4,936		0.0000	1.0000	86.57
86.5	4,936		0.0000	1.0000	86.57
87.5	4,936		0.0000	1.0000	86.57
88.5	4,936		0.0000	1.0000	86.57
89.5	4,408		0.0000	1.0000	86.57
90.5	1,704		0.0000	1.0000	86.57
91.5	1,704		0.0000	1.0000	86.57
92.5	1,704		0.0000	1.0000	86.57
93.5	1,640		0.0000	1.0000	86.57
94.5	1,640		0.0000	1.0000	86.57
95.5	1,640		0.0000	1.0000	86.57
96.5	1,181		0.0000	1.0000	86.57
97.5	923		0.0000	1.0000	86.57
98.5	923		0.0000	1.0000	86.57
99.5	923		0.0000	1.0000	86.57
100.5	923		0.0000	1.0000	86.57
101.5	923		0.0000	1.0000	86.57
102.5	923		0.0000	1.0000	86.57
103.5	923		0.0000	1.0000	86.57
104.5	923		0.0000	1.0000	86.57
105.5	923		0.0000	1.0000	86.57
106.5					86.57

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2020 EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,204,965	4,983	0.0007	0.9993	100.00
0.5	7,176,404	875	0.0001	0.9999	99.93
1.5	7,196,512	5,047	0.0007	0.9993	99.92
2.5	5,651,815	5,247	0.0009	0.9991	99.85
3.5	5,630,340	96,214	0.0171	0.9829	99.76
4.5	5,544,060	3,522	0.0006	0.9994	98.05
5.5	5,511,014	4,040	0.0007	0.9993	97.99
6.5	5,466,965	13,006	0.0024	0.9976	97.92
7.5	5,442,398	5,539	0.0010	0.9990	97.68
8.5	5,349,003	6,282	0.0012	0.9988	97.58
9.5	4,888,683	16,206	0.0033	0.9967	97.47
10.5	4,828,605	755	0.0002	0.9998	97.15
11.5	4,828,750	34,392	0.0071	0.9929	97.13
12.5	4,787,600	5,151	0.0011	0.9989	96.44
13.5	4,698,597	981	0.0002	0.9998	96.34
14.5	4,425,060	17,038	0.0039	0.9961	96.32
15.5	4,311,798	3,425	0.0008	0.9992	95.95
16.5	4,136,951	5,703	0.0014	0.9986	95.87
17.5	4,131,375	20,460	0.0050	0.9950	95.74
18.5	3,729,639	1,823	0.0005	0.9995	95.26
19.5	3,121,441	18,926	0.0061	0.9939	95.22
20.5	3,036,504	14,775	0.0049	0.9951	94.64
21.5	2,970,189	178	0.0001	0.9999	94.18
22.5	2,805,366	157	0.0001	0.9999	94.17
23.5	2,780,361		0.0000	1.0000	94.17
24.5	2,181,829	39,744	0.0182	0.9818	94.17
25.5	2,106,834	11,047	0.0052	0.9948	92.45
26.5	2,019,987	5,641	0.0028	0.9972	91.97
27.5	2,027,687	1,785	0.0009	0.9991	91.71
28.5	1,997,259	709	0.0004	0.9996	91.63
29.5	1,956,815	32,995	0.0169	0.9831	91.60
30.5	1,880,247	144	0.0001	0.9999	90.05
31.5	1,879,680	2,742	0.0015	0.9985	90.05
32.5	1,819,833	4,366	0.0024	0.9976	89.91
33.5	1,772,075	76,955	0.0434	0.9566	89.70
34.5	1,695,731	4,446	0.0026	0.9974	85.80
35.5	1,693,528	754	0.0004	0.9996	85.58
36.5	1,638,568	459	0.0003	0.9997	85.54
37.5	1,701,601	2,325	0.0014	0.9986	85.52
38.5	1,632,462		0.0000	1.0000	85.40

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2020			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,638,572	11,306	0.0069	0.9931	85.40	
40.5	1,609,161	1,517	0.0009	0.9991	84.81	
41.5	1,626,722	1,424	0.0009	0.9991	84.73	
42.5	928,352		0.0000	1.0000	84.66	
43.5	705,605	658	0.0009	0.9991	84.66	
44.5	699,265		0.0000	1.0000	84.58	
45.5	698,402	921	0.0013	0.9987	84.58	
46.5	697,618	7,152	0.0103	0.9897	84.47	
47.5	684,127	4,609	0.0067	0.9933	83.60	
48.5	644,768	45,826	0.0711	0.9289	83.04	
49.5	594,343	35,250	0.0593	0.9407	77.13	
50.5	525,749	37,680	0.0717	0.9283	72.56	
51.5	487,518	63,356	0.1300	0.8700	67.36	
52.5	423,625	400	0.0009	0.9991	58.61	
53.5	420,009	5	0.0000	1.0000	58.55	
54.5	418,208	114	0.0003	0.9997	58.55	
55.5	415,223	2,255	0.0054	0.9946	58.53	
56.5	411,845	218	0.0005	0.9995	58.22	
57.5	409,681	37	0.0001	0.9999	58.19	
58.5	411,255	1,736	0.0042	0.9958	58.18	
59.5	423,177	392	0.0009	0.9991	57.93	
60.5	421,299	1,057	0.0025	0.9975	57.88	
61.5	415,380	213	0.0005	0.9995	57.74	
62.5	414,751	716	0.0017	0.9983	57.71	
63.5	365,122	20,591	0.0564	0.9436	57.61	
64.5	341,538		0.0000	1.0000	54.36	
65.5	55,399		0.0000	1.0000	54.36	
66.5	51,616		0.0000	1.0000	54.36	
67.5	32,232		0.0000	1.0000	54.36	
68.5	32,232	165	0.0051	0.9949	54.36	
69.5	29,166		0.0000	1.0000	54.08	
70.5	57,261		0.0000	1.0000	54.08	
71.5	52,702		0.0000	1.0000	54.08	
72.5	47,465		0.0000	1.0000	54.08	
73.5	45,921		0.0000	1.0000	54.08	
74.5	48,751		0.0000	1.0000	54.08	
75.5	47,548		0.0000	1.0000	54.08	
76.5	47,490		0.0000	1.0000	54.08	
77.5	47,064		0.0000	1.0000	54.08	
78.5	47,064		0.0000	1.0000	54.08	

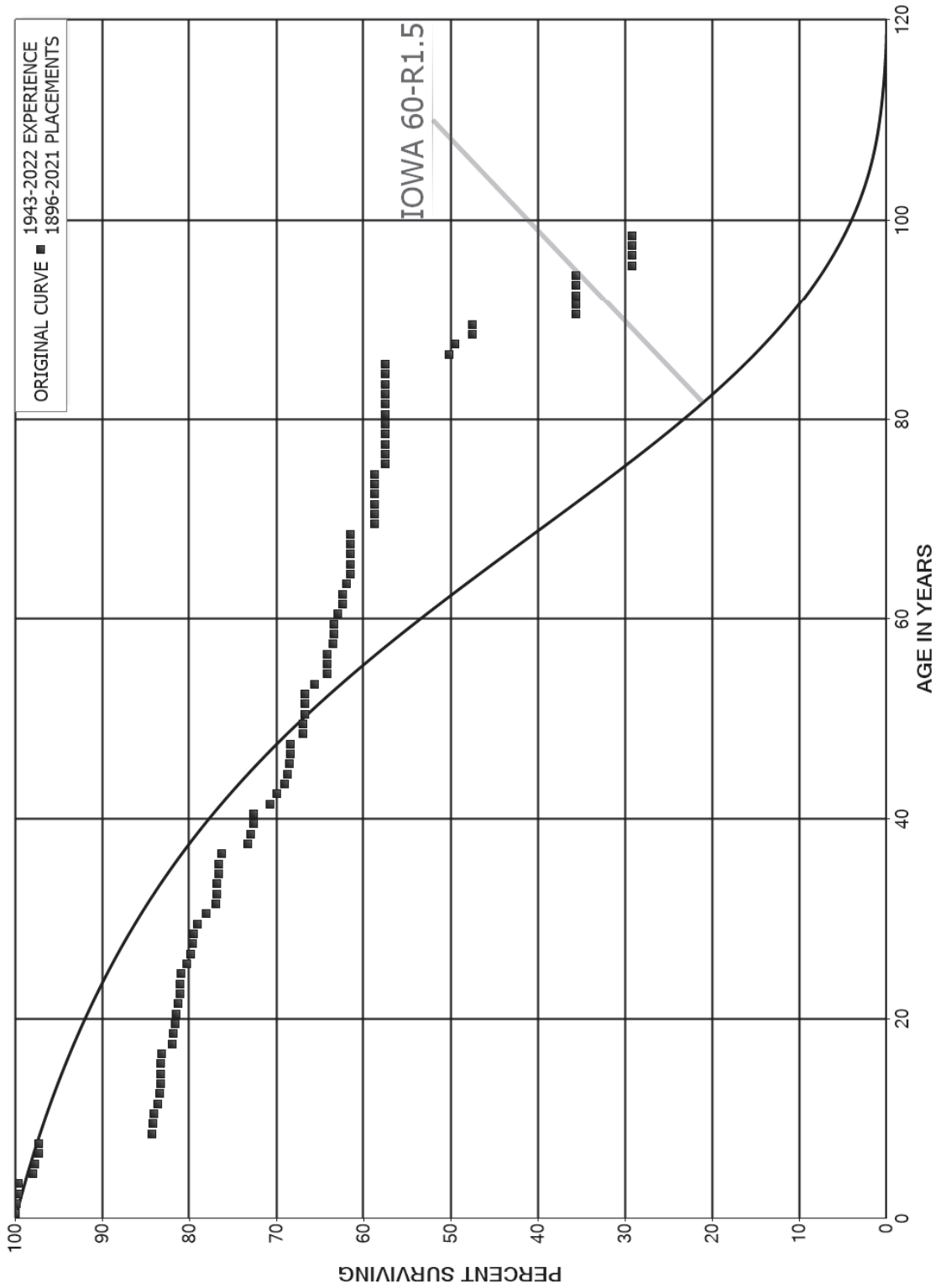
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2020			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	47,064		0.0000	1.0000	54.08
80.5	47,064	8	0.0002	0.9998	54.08
81.5	47,055		0.0000	1.0000	54.07
82.5	46,655		0.0000	1.0000	54.07
83.5	46,655		0.0000	1.0000	54.07
84.5	46,560		0.0000	1.0000	54.07
85.5	30,371		0.0000	1.0000	54.07
86.5	30,371		0.0000	1.0000	54.07
87.5	30,371		0.0000	1.0000	54.07
88.5	30,371		0.0000	1.0000	54.07
89.5	30,371		0.0000	1.0000	54.07
90.5	30,371		0.0000	1.0000	54.07
91.5	30,371		0.0000	1.0000	54.07
92.5	30,371		0.0000	1.0000	54.07
93.5	30,371		0.0000	1.0000	54.07
94.5	30,371		0.0000	1.0000	54.07
95.5	30,371		0.0000	1.0000	54.07
96.5	2,829		0.0000	1.0000	54.07
97.5	2,829		0.0000	1.0000	54.07
98.5	2,829		0.0000	1.0000	54.07
99.5	2,829		0.0000	1.0000	54.07
100.5					54.07

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2021 EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,816,717		0.0000	1.0000	100.00
0.5	17,865,609	35,551	0.0020	0.9980	100.00
1.5	17,783,297	23,661	0.0013	0.9987	99.80
2.5	10,656,904	686	0.0001	0.9999	99.67
3.5	10,195,016	178,458	0.0175	0.9825	99.66
4.5	9,938,275	22,998	0.0023	0.9977	97.92
5.5	9,913,734	37,591	0.0038	0.9962	97.69
6.5	9,923,297	1,988	0.0002	0.9998	97.32
7.5	8,916,965	1,197,446	0.1343	0.8657	97.30
8.5	7,242,248	9,040	0.0012	0.9988	84.23
9.5	7,132,932	4,408	0.0006	0.9994	84.13
10.5	7,292,621	40,159	0.0055	0.9945	84.08
11.5	7,209,911	21,395	0.0030	0.9970	83.61
12.5	7,200,197	5,298	0.0007	0.9993	83.37
13.5	7,200,252	2,305	0.0003	0.9997	83.30
14.5	6,801,558	119	0.0000	1.0000	83.28
15.5	6,719,169	5,980	0.0009	0.9991	83.28
16.5	5,806,846	91,234	0.0157	0.9843	83.20
17.5	5,671,238	6,176	0.0011	0.9989	81.90
18.5	5,280,066	15,444	0.0029	0.9971	81.81
19.5	4,599,571	3,085	0.0007	0.9993	81.57
20.5	3,695,938	11,844	0.0032	0.9968	81.51
21.5	3,580,002	7,293	0.0020	0.9980	81.25
22.5	3,284,475	46	0.0000	1.0000	81.09
23.5	3,318,264	7,595	0.0023	0.9977	81.08
24.5	2,821,262	19,724	0.0070	0.9930	80.90
25.5	2,512,962	15,095	0.0060	0.9940	80.33
26.5	2,469,768	8,235	0.0033	0.9967	79.85
27.5	2,522,876	2,934	0.0012	0.9988	79.58
28.5	2,529,268	14,672	0.0058	0.9942	79.49
29.5	2,522,481	30,108	0.0119	0.9881	79.03
30.5	2,464,110	36,418	0.0148	0.9852	78.09
31.5	2,197,468	1,678	0.0008	0.9992	76.93
32.5	2,137,341	1,387	0.0006	0.9994	76.87
33.5	2,055,162	4,982	0.0024	0.9976	76.82
34.5	1,765,165	62	0.0000	1.0000	76.64
35.5	1,771,182	7,170	0.0040	0.9960	76.64
36.5	1,765,422	70,912	0.0402	0.9598	76.33
37.5	1,694,243	6,135	0.0036	0.9964	73.26
38.5	1,615,226	7,758	0.0048	0.9952	72.99

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,461,825	1,162	0.0008	0.9992	72.64	
40.5	1,457,421	38,448	0.0264	0.9736	72.59	
41.5	1,366,255	14,305	0.0105	0.9895	70.67	
42.5	1,139,095	14,949	0.0131	0.9869	69.93	
43.5	1,126,135	5,411	0.0048	0.9952	69.01	
44.5	1,120,766	3,619	0.0032	0.9968	68.68	
45.5	1,029,879	1,065	0.0010	0.9990	68.46	
46.5	893,525	66	0.0001	0.9999	68.39	
47.5	747,449	15,691	0.0210	0.9790	68.38	
48.5	561,756		0.0000	1.0000	66.95	
49.5	532,578	2,111	0.0040	0.9960	66.95	
50.5	493,144		0.0000	1.0000	66.68	
51.5	490,914		0.0000	1.0000	66.68	
52.5	489,577	8,193	0.0167	0.9833	66.68	
53.5	490,866	10,402	0.0212	0.9788	65.57	
54.5	479,977	88	0.0002	0.9998	64.18	
55.5	482,954	88	0.0002	0.9998	64.17	
56.5	469,578	5,121	0.0109	0.9891	64.15	
57.5	443,613	115	0.0003	0.9997	63.46	
58.5	456,914	38	0.0001	0.9999	63.44	
59.5	458,315	3,684	0.0080	0.9920	63.43	
60.5	453,965	3,453	0.0076	0.9924	62.92	
61.5	436,091	592	0.0014	0.9986	62.44	
62.5	435,500	2,816	0.0065	0.9935	62.36	
63.5	385,784	2,961	0.0077	0.9923	61.96	
64.5	268,635		0.0000	1.0000	61.48	
65.5	253,787		0.0000	1.0000	61.48	
66.5	235,276		0.0000	1.0000	61.48	
67.5	243,579	55	0.0002	0.9998	61.48	
68.5	243,520	10,820	0.0444	0.9556	61.47	
69.5	234,878		0.0000	1.0000	58.74	
70.5	234,000		0.0000	1.0000	58.74	
71.5	216,809		0.0000	1.0000	58.74	
72.5	195,747		0.0000	1.0000	58.74	
73.5	186,277		0.0000	1.0000	58.74	
74.5	153,563	3,137	0.0204	0.9796	58.74	
75.5	115,415		0.0000	1.0000	57.54	
76.5	97,934		0.0000	1.0000	57.54	
77.5	89,778		0.0000	1.0000	57.54	
78.5	87,671		0.0000	1.0000	57.54	

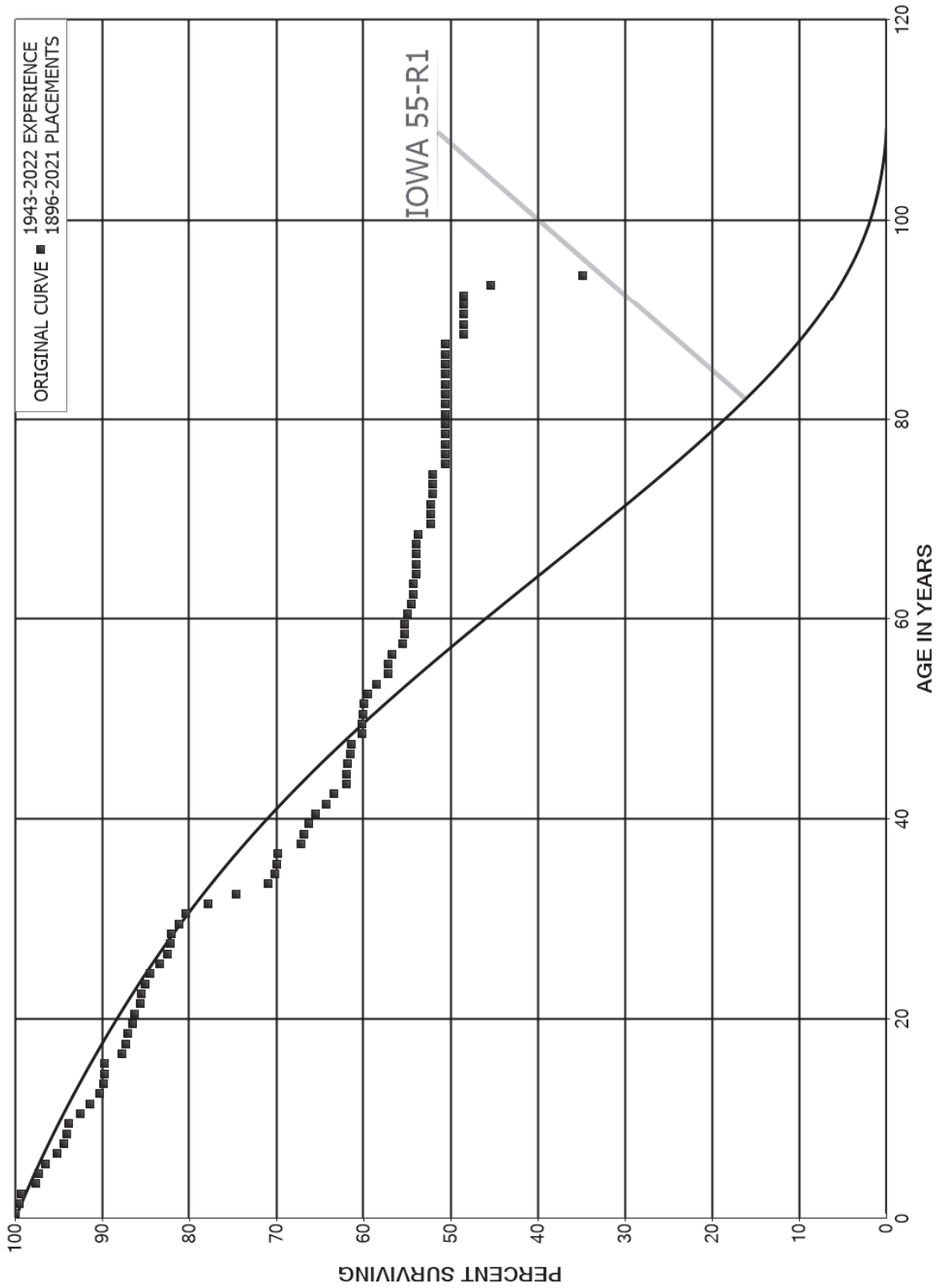
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	79,150		0.0000	1.0000	57.54
80.5	71,389		0.0000	1.0000	57.54
81.5	68,274		0.0000	1.0000	57.54
82.5	64,349		0.0000	1.0000	57.54
83.5	63,366		0.0000	1.0000	57.54
84.5	63,366		0.0000	1.0000	57.54
85.5	63,366	8,061	0.1272	0.8728	57.54
86.5	49,642	757	0.0153	0.9847	50.22
87.5	48,885	1,880	0.0385	0.9615	49.45
88.5	47,005		0.0000	1.0000	47.55
89.5	47,005	11,826	0.2516	0.7484	47.55
90.5	35,179		0.0000	1.0000	35.59
91.5	35,179		0.0000	1.0000	35.59
92.5	35,179		0.0000	1.0000	35.59
93.5	31,511		0.0000	1.0000	35.59
94.5	28,549	5,127	0.1796	0.8204	35.59
95.5	23,225		0.0000	1.0000	29.20
96.5	18,189		0.0000	1.0000	29.20
97.5	10,731		0.0000	1.0000	29.20
98.5	2,544		0.0000	1.0000	29.20
99.5	2,544		0.0000	1.0000	29.20
100.5	2,544		0.0000	1.0000	29.20
101.5	2,544		0.0000	1.0000	29.20
102.5	2,544		0.0000	1.0000	29.20
103.5	2,544		0.0000	1.0000	29.20
104.5	2,544		0.0000	1.0000	29.20
105.5	2,539		0.0000	1.0000	29.20
106.5					29.20

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,489,962	1,062	0.0003	0.9997	100.00
0.5	3,387,201	14,091	0.0042	0.9958	99.97
1.5	3,105,103	9,189	0.0030	0.9970	99.55
2.5	2,202,089	37,011	0.0168	0.9832	99.26
3.5	2,260,818	5,836	0.0026	0.9974	97.59
4.5	2,287,765	20,407	0.0089	0.9911	97.34
5.5	2,292,120	31,019	0.0135	0.9865	96.47
6.5	2,363,531	18,092	0.0077	0.9923	95.17
7.5	2,341,714	9,440	0.0040	0.9960	94.44
8.5	2,318,710	4,605	0.0020	0.9980	94.06
9.5	2,254,455	31,463	0.0140	0.9860	93.87
10.5	2,205,353	28,366	0.0129	0.9871	92.56
11.5	2,107,883	24,584	0.0117	0.9883	91.37
12.5	2,025,628	11,558	0.0057	0.9943	90.30
13.5	1,999,381	1,710	0.0009	0.9991	89.79
14.5	1,950,818	614	0.0003	0.9997	89.71
15.5	1,958,564	42,084	0.0215	0.9785	89.68
16.5	1,895,455	10,390	0.0055	0.9945	87.76
17.5	1,878,119	5,380	0.0029	0.9971	87.27
18.5	1,869,132	10,352	0.0055	0.9945	87.02
19.5	1,862,512	6,043	0.0032	0.9968	86.54
20.5	1,832,869	12,575	0.0069	0.9931	86.26
21.5	1,795,780	2,425	0.0014	0.9986	85.67
22.5	1,708,380	10,315	0.0060	0.9940	85.55
23.5	1,436,240	9,610	0.0067	0.9933	85.04
24.5	1,084,662	13,745	0.0127	0.9873	84.47
25.5	1,053,385	11,623	0.0110	0.9890	83.40
26.5	1,065,858	4,166	0.0039	0.9961	82.48
27.5	1,092,028	1,379	0.0013	0.9987	82.16
28.5	1,096,632	11,694	0.0107	0.9893	82.05
29.5	1,084,273	10,086	0.0093	0.9907	81.18
30.5	1,073,310	34,181	0.0318	0.9682	80.42
31.5	1,029,722	42,670	0.0414	0.9586	77.86
32.5	949,538	47,220	0.0497	0.9503	74.63
33.5	874,714	9,654	0.0110	0.9890	70.92
34.5	831,276	2,077	0.0025	0.9975	70.14
35.5	827,844	1,587	0.0019	0.9981	69.96
36.5	808,621	31,341	0.0388	0.9612	69.83
37.5	776,337	3,140	0.0040	0.9960	67.12
38.5	741,453	6,802	0.0092	0.9908	66.85

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	689,655	7,856	0.0114	0.9886	66.24	
40.5	646,043	12,223	0.0189	0.9811	65.48	
41.5	604,419	7,672	0.0127	0.9873	64.25	
42.5	520,424	11,973	0.0230	0.9770	63.43	
43.5	507,329	216	0.0004	0.9996	61.97	
44.5	508,057	1,058	0.0021	0.9979	61.94	
45.5	463,566	2,430	0.0052	0.9948	61.82	
46.5	395,559	590	0.0015	0.9985	61.49	
47.5	342,099	6,936	0.0203	0.9797	61.40	
48.5	270,391		0.0000	1.0000	60.16	
49.5	243,914	357	0.0015	0.9985	60.16	
50.5	223,012	380	0.0017	0.9983	60.07	
51.5	218,233	1,729	0.0079	0.9921	59.96	
52.5	215,078	3,666	0.0170	0.9830	59.49	
53.5	209,210	4,793	0.0229	0.9771	58.48	
54.5	204,410		0.0000	1.0000	57.14	
55.5	204,574	1,306	0.0064	0.9936	57.14	
56.5	197,268	4,359	0.0221	0.9779	56.77	
57.5	179,342	925	0.0052	0.9948	55.52	
58.5	180,486		0.0000	1.0000	55.23	
59.5	181,230	1,024	0.0056	0.9944	55.23	
60.5	180,032	1,425	0.0079	0.9921	54.92	
61.5	170,510	665	0.0039	0.9961	54.48	
62.5	169,094	79	0.0005	0.9995	54.27	
63.5	157,239	921	0.0059	0.9941	54.25	
64.5	108,120		0.0000	1.0000	53.93	
65.5	100,928		0.0000	1.0000	53.93	
66.5	94,381		0.0000	1.0000	53.93	
67.5	95,365	288	0.0030	0.9970	53.93	
68.5	92,439	2,594	0.0281	0.9719	53.77	
69.5	90,344		0.0000	1.0000	52.26	
70.5	87,892		0.0000	1.0000	52.26	
71.5	76,148	278	0.0037	0.9963	52.26	
72.5	66,608		0.0000	1.0000	52.07	
73.5	64,599		0.0000	1.0000	52.07	
74.5	52,549	1,424	0.0271	0.9729	52.07	
75.5	40,899	25	0.0006	0.9994	50.66	
76.5	34,004		0.0000	1.0000	50.62	
77.5	29,621		0.0000	1.0000	50.62	
78.5	28,823		0.0000	1.0000	50.62	

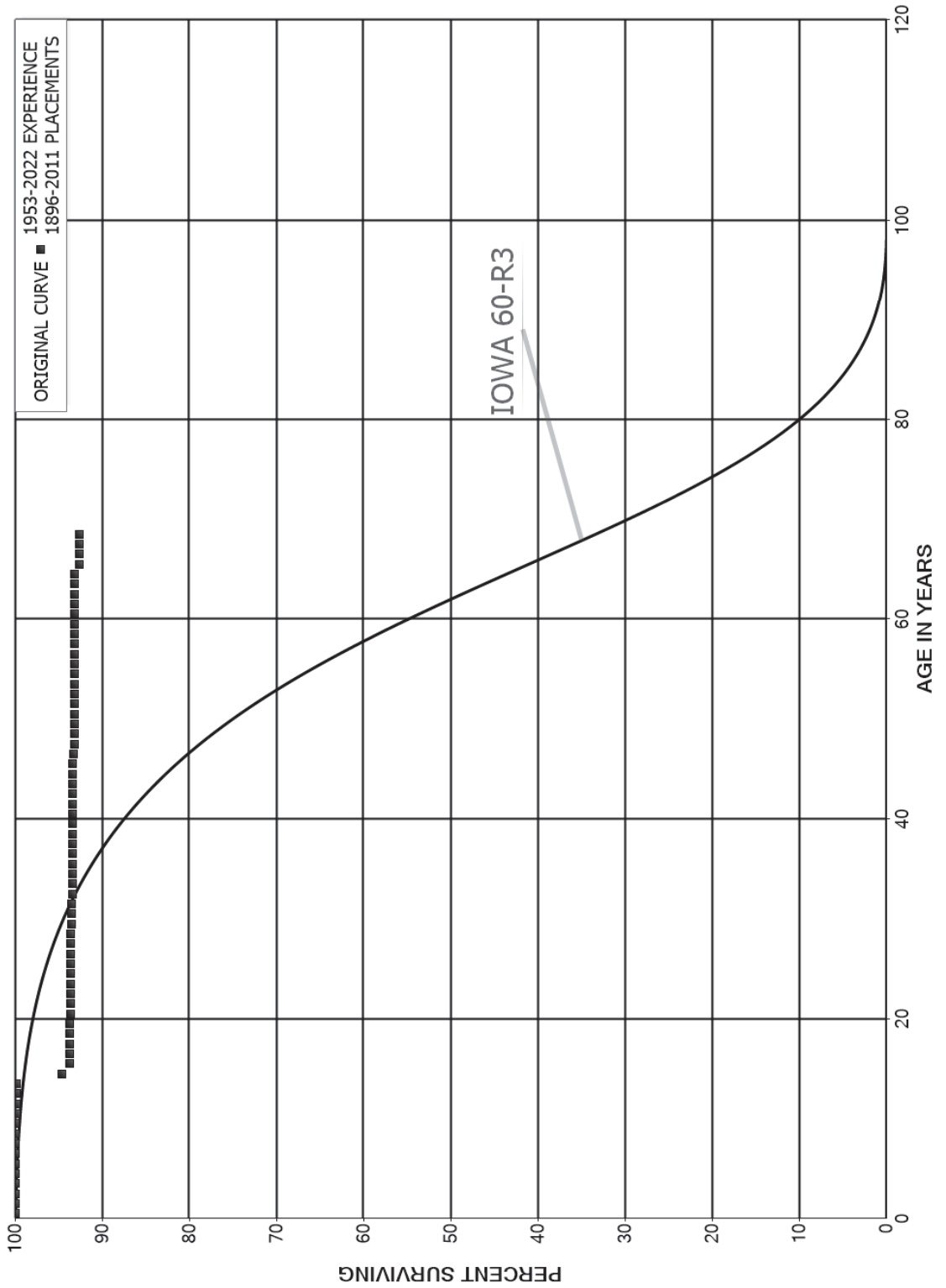
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,443		0.0000	1.0000	50.62
80.5	18,430		0.0000	1.0000	50.62
81.5	18,430		0.0000	1.0000	50.62
82.5	17,752		0.0000	1.0000	50.62
83.5	17,752		0.0000	1.0000	50.62
84.5	17,752		0.0000	1.0000	50.62
85.5	17,752		0.0000	1.0000	50.62
86.5	16,989		0.0000	1.0000	50.62
87.5	16,989	697	0.0410	0.9590	50.62
88.5	16,292		0.0000	1.0000	48.55
89.5	16,292		0.0000	1.0000	48.55
90.5	11,168		0.0000	1.0000	48.55
91.5	11,168		0.0000	1.0000	48.55
92.5	11,168	732	0.0655	0.9345	48.55
93.5	10,436	2,416	0.2315	0.7685	45.37
94.5	8,020		0.0000	1.0000	34.86
95.5	8,020		0.0000	1.0000	34.86
96.5	7,214		0.0000	1.0000	34.86
97.5	4,728		0.0000	1.0000	34.86
98.5	2,095		0.0000	1.0000	34.86
99.5	2,095		0.0000	1.0000	34.86
100.5	2,095		0.0000	1.0000	34.86
101.5	2,095		0.0000	1.0000	34.86
102.5	2,095		0.0000	1.0000	34.86
103.5	2,095		0.0000	1.0000	34.86
104.5	2,095		0.0000	1.0000	34.86
105.5	606		0.0000	1.0000	34.86
106.5					34.86

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2011			EXPERIENCE BAND 1953-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,680,838	223	0.0000	1.0000	100.00	
0.5	4,682,256		0.0000	1.0000	100.00	
1.5	4,744,977	318	0.0001	0.9999	100.00	
2.5	4,776,785	1,150	0.0002	0.9998	99.99	
3.5	4,449,516		0.0000	1.0000	99.96	
4.5	4,371,307	2,651	0.0006	0.9994	99.96	
5.5	4,376,478	193	0.0000	1.0000	99.90	
6.5	4,377,825		0.0000	1.0000	99.90	
7.5	4,376,230	52	0.0000	1.0000	99.90	
8.5	4,377,221	151	0.0000	1.0000	99.90	
9.5	4,393,042	2,039	0.0005	0.9995	99.89	
10.5	4,392,222	1,062	0.0002	0.9998	99.85	
11.5	4,391,251	1,162	0.0003	0.9997	99.82	
12.5	4,390,269	176	0.0000	1.0000	99.80	
13.5	4,395,758	229,504	0.0522	0.9478	99.79	
14.5	4,361,358	37,588	0.0086	0.9914	94.58	
15.5	4,142,566	1,689	0.0004	0.9996	93.77	
16.5	4,092,600	226	0.0001	0.9999	93.73	
17.5	4,092,376	972	0.0002	0.9998	93.73	
18.5	4,083,527	1,365	0.0003	0.9997	93.70	
19.5	4,082,201	2,305	0.0006	0.9994	93.67	
20.5	4,079,422	733	0.0002	0.9998	93.62	
21.5	4,078,886	111	0.0000	1.0000	93.60	
22.5	4,087,070	40	0.0000	1.0000	93.60	
23.5	4,087,247	37	0.0000	1.0000	93.60	
24.5	4,087,248	453	0.0001	0.9999	93.60	
25.5	4,087,151	225	0.0001	0.9999	93.59	
26.5	4,085,727		0.0000	1.0000	93.58	
27.5	4,082,676	6	0.0000	1.0000	93.58	
28.5	4,082,559	1,516	0.0004	0.9996	93.58	
29.5	4,081,445	380	0.0001	0.9999	93.55	
30.5	4,082,144		0.0000	1.0000	93.54	
31.5	4,082,118	6,006	0.0015	0.9985	93.54	
32.5	4,078,055		0.0000	1.0000	93.40	
33.5	4,078,223	100	0.0000	1.0000	93.40	
34.5	4,098,253	432	0.0001	0.9999	93.40	
35.5	4,098,793	130	0.0000	1.0000	93.39	
36.5	4,101,808		0.0000	1.0000	93.39	
37.5	4,092,938		0.0000	1.0000	93.39	
38.5	4,090,531		0.0000	1.0000	93.39	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2011			EXPERIENCE BAND 1953-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,092,150	39	0.0000	1.0000	93.39	
40.5	4,086,621	26	0.0000	1.0000	93.38	
41.5	4,097,287		0.0000	1.0000	93.38	
42.5	4,042,911		0.0000	1.0000	93.38	
43.5	966,829	50	0.0001	0.9999	93.38	
44.5	253,735	14	0.0001	0.9999	93.38	
45.5	252,961	230	0.0009	0.9991	93.37	
46.5	252,579	353	0.0014	0.9986	93.29	
47.5	239,271	3	0.0000	1.0000	93.16	
48.5	234,035		0.0000	1.0000	93.16	
49.5	231,661		0.0000	1.0000	93.16	
50.5	231,644		0.0000	1.0000	93.16	
51.5	226,223		0.0000	1.0000	93.16	
52.5	226,032		0.0000	1.0000	93.16	
53.5	225,462		0.0000	1.0000	93.16	
54.5	225,462		0.0000	1.0000	93.16	
55.5	225,357		0.0000	1.0000	93.16	
56.5	225,465	11	0.0000	1.0000	93.16	
57.5	225,454		0.0000	1.0000	93.15	
58.5	225,314		0.0000	1.0000	93.15	
59.5	209,305		0.0000	1.0000	93.15	
60.5	209,305		0.0000	1.0000	93.15	
61.5	207,975		0.0000	1.0000	93.15	
62.5	207,538	70	0.0003	0.9997	93.15	
63.5	175,651		0.0000	1.0000	93.12	
64.5	171,800	1,000	0.0058	0.9942	93.12	
65.5	167,094		0.0000	1.0000	92.58	
66.5	165,567		0.0000	1.0000	92.58	
67.5	164,811	20	0.0001	0.9999	92.58	
68.5	164,791	50	0.0003	0.9997	92.57	
69.5	164,687		0.0000	1.0000	92.54	
70.5	146,847		0.0000	1.0000	92.54	
71.5	86,240		0.0000	1.0000	92.54	
72.5	16,421	90	0.0055	0.9945	92.54	
73.5	15,779		0.0000	1.0000	92.03	
74.5	11,065	58	0.0053	0.9947	92.03	
75.5	9,712		0.0000	1.0000	91.55	
76.5	9,597		0.0000	1.0000	91.55	
77.5	2,431		0.0000	1.0000	91.55	
78.5	2,329	64	0.0273	0.9727	91.55	

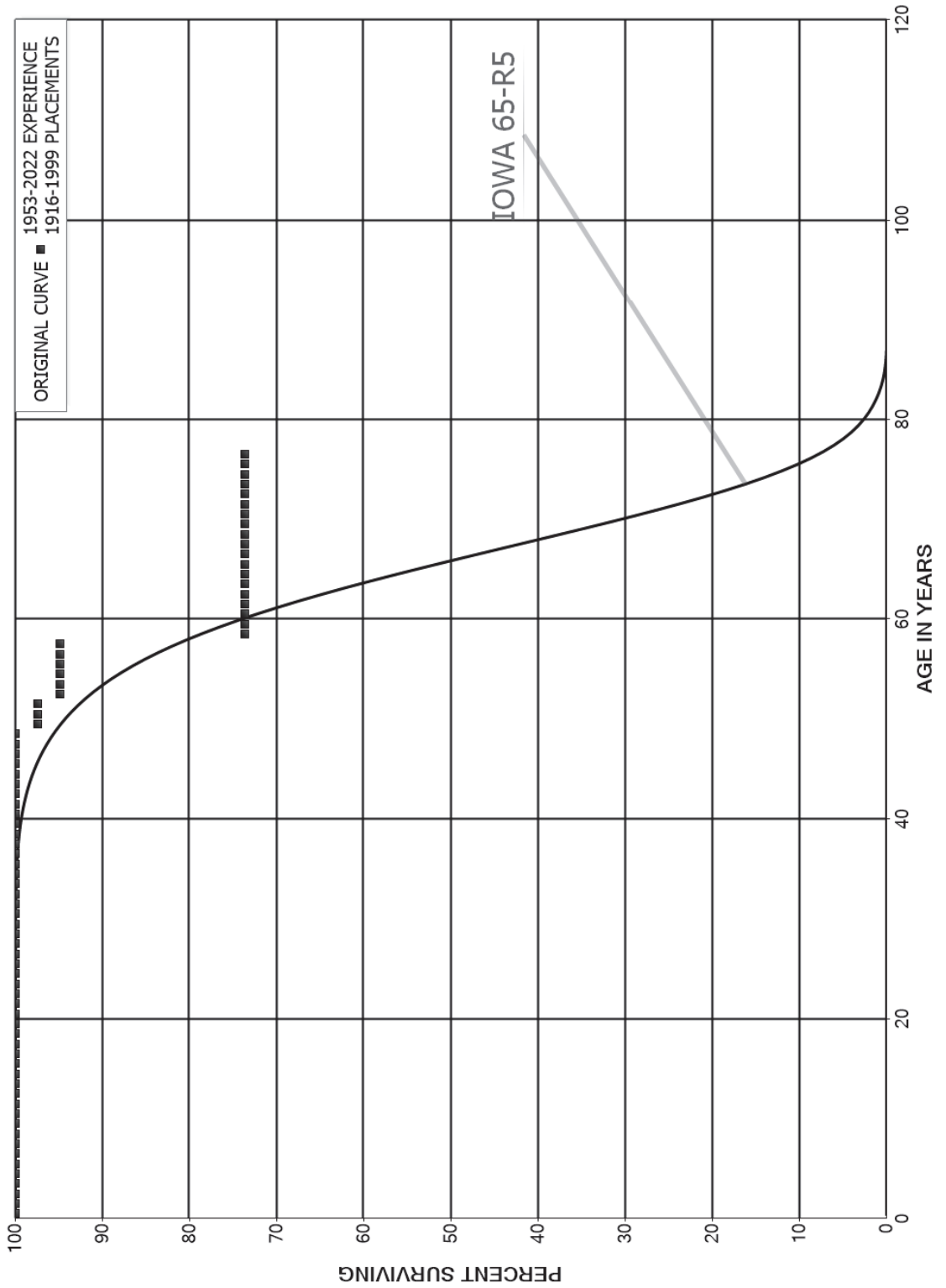
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2011			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,237		0.0000	1.0000	89.05
80.5	2,174		0.0000	1.0000	89.05
81.5	1,972		0.0000	1.0000	89.05
82.5	1,953		0.0000	1.0000	89.05
83.5	1,622		0.0000	1.0000	89.05
84.5	1,564		0.0000	1.0000	89.05
85.5	1,564		0.0000	1.0000	89.05
86.5	1,564		0.0000	1.0000	89.05
87.5	1,564		0.0000	1.0000	89.05
88.5	1,564	25	0.0158	0.9842	89.05
89.5	1,539		0.0000	1.0000	87.64
90.5	1,030		0.0000	1.0000	87.64
91.5	1,030		0.0000	1.0000	87.64
92.5	1,030		0.0000	1.0000	87.64
93.5	1,030		0.0000	1.0000	87.64
94.5	914		0.0000	1.0000	87.64
95.5	914		0.0000	1.0000	87.64
96.5	914		0.0000	1.0000	87.64
97.5	844		0.0000	1.0000	87.64
98.5	844		0.0000	1.0000	87.64
99.5	844		0.0000	1.0000	87.64
100.5	844		0.0000	1.0000	87.64
101.5	826		0.0000	1.0000	87.64
102.5	826		0.0000	1.0000	87.64
103.5	776		0.0000	1.0000	87.64
104.5	776		0.0000	1.0000	87.64
105.5	712		0.0000	1.0000	87.64
106.5	653		0.0000	1.0000	87.64
107.5	627		0.0000	1.0000	87.64
108.5	627		0.0000	1.0000	87.64
109.5	321		0.0000	1.0000	87.64
110.5	321		0.0000	1.0000	87.64
111.5	321		0.0000	1.0000	87.64
112.5	110		0.0000	1.0000	87.64
113.5	35		0.0000	1.0000	87.64
114.5	35		0.0000	1.0000	87.64
115.5	35		0.0000	1.0000	87.64
116.5	35		0.0000	1.0000	87.64
117.5	35		0.0000	1.0000	87.64
118.5					87.64

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



PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-1999			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	433,974		0.0000	1.0000	100.00
0.5	540,775		0.0000	1.0000	100.00
1.5	540,804		0.0000	1.0000	100.00
2.5	562,008		0.0000	1.0000	100.00
3.5	563,340		0.0000	1.0000	100.00
4.5	563,517	29	0.0001	0.9999	100.00
5.5	567,553		0.0000	1.0000	99.99
6.5	567,553		0.0000	1.0000	99.99
7.5	573,420		0.0000	1.0000	99.99
8.5	574,962		0.0000	1.0000	99.99
9.5	576,529		0.0000	1.0000	99.99
10.5	578,447		0.0000	1.0000	99.99
11.5	578,447		0.0000	1.0000	99.99
12.5	578,447		0.0000	1.0000	99.99
13.5	618,492		0.0000	1.0000	99.99
14.5	619,132		0.0000	1.0000	99.99
15.5	619,150		0.0000	1.0000	99.99
16.5	619,150		0.0000	1.0000	99.99
17.5	618,736		0.0000	1.0000	99.99
18.5	618,736		0.0000	1.0000	99.99
19.5	618,736		0.0000	1.0000	99.99
20.5	618,736		0.0000	1.0000	99.99
21.5	618,096		0.0000	1.0000	99.99
22.5	616,178		0.0000	1.0000	99.99
23.5	570,381		0.0000	1.0000	99.99
24.5	263,507		0.0000	1.0000	99.99
25.5	263,507		0.0000	1.0000	99.99
26.5	263,507		0.0000	1.0000	99.99
27.5	263,507		0.0000	1.0000	99.99
28.5	263,588	65	0.0002	0.9998	99.99
29.5	251,507		0.0000	1.0000	99.97
30.5	249,055		0.0000	1.0000	99.97
31.5	249,447		0.0000	1.0000	99.97
32.5	249,406		0.0000	1.0000	99.97
33.5	247,463	35	0.0001	0.9999	99.97
34.5	248,428		0.0000	1.0000	99.96
35.5	228,305		0.0000	1.0000	99.96
36.5	228,306		0.0000	1.0000	99.96
37.5	228,331		0.0000	1.0000	99.96
38.5	228,304		0.0000	1.0000	99.96

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1999			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	228,304		0.0000	1.0000	99.96
40.5	182,756		0.0000	1.0000	99.96
41.5	181,677		0.0000	1.0000	99.96
42.5	180,464		0.0000	1.0000	99.96
43.5	17,732		0.0000	1.0000	99.96
44.5	11,303		0.0000	1.0000	99.96
45.5	11,303		0.0000	1.0000	99.96
46.5	11,303		0.0000	1.0000	99.96
47.5	11,303		0.0000	1.0000	99.96
48.5	11,303	285	0.0252	0.9748	99.96
49.5	11,018		0.0000	1.0000	97.44
50.5	11,018		0.0000	1.0000	97.44
51.5	11,018	291	0.0264	0.9736	97.44
52.5	10,727		0.0000	1.0000	94.87
53.5	10,727		0.0000	1.0000	94.87
54.5	10,727		0.0000	1.0000	94.87
55.5	10,727		0.0000	1.0000	94.87
56.5	10,727		0.0000	1.0000	94.87
57.5	10,727	2,403	0.2240	0.7760	94.87
58.5	7,881		0.0000	1.0000	73.62
59.5	7,881		0.0000	1.0000	73.62
60.5	7,881		0.0000	1.0000	73.62
61.5	7,881		0.0000	1.0000	73.62
62.5	7,869		0.0000	1.0000	73.62
63.5	7,181		0.0000	1.0000	73.62
64.5	6,523		0.0000	1.0000	73.62
65.5	6,523	1	0.0002	0.9998	73.62
66.5	6,497		0.0000	1.0000	73.61
67.5	6,497		0.0000	1.0000	73.61
68.5	6,202		0.0000	1.0000	73.61
69.5	6,148		0.0000	1.0000	73.61
70.5	6,148		0.0000	1.0000	73.61
71.5	5,794		0.0000	1.0000	73.61
72.5	5,397		0.0000	1.0000	73.61
73.5	1,766		0.0000	1.0000	73.61
74.5	1,691		0.0000	1.0000	73.61
75.5	1,662		0.0000	1.0000	73.61
76.5	1,662		0.0000	1.0000	73.61
77.5	1,662		0.0000	1.0000	73.61
78.5	199		0.0000	1.0000	73.61

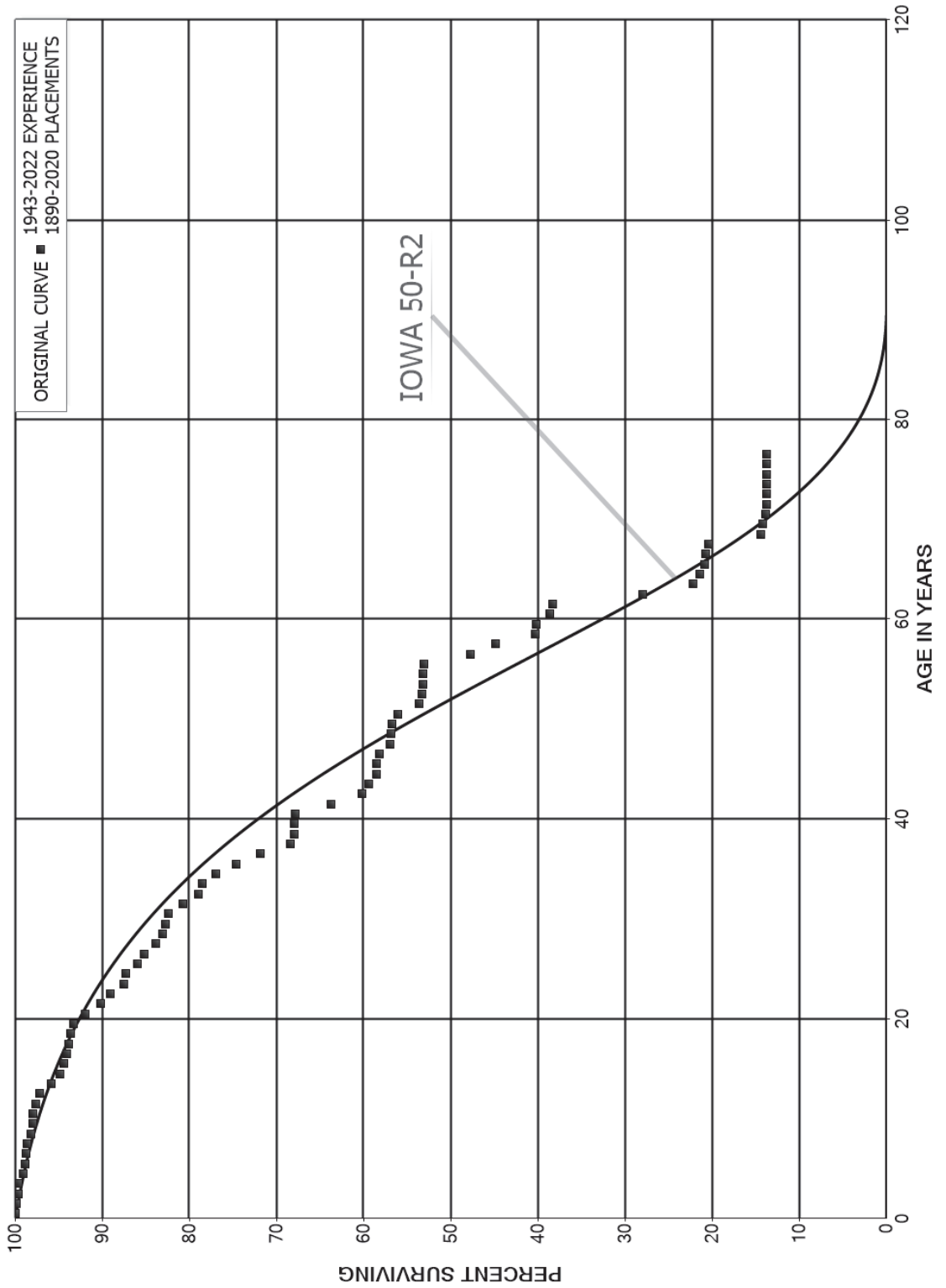
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1999			EXPERIENCE BAND 1953-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	199		0.0000	1.0000	73.61
80.5	199		0.0000	1.0000	73.61
81.5	100		0.0000	1.0000	73.61
82.5	100		0.0000	1.0000	73.61
83.5					73.61

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 353.01 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.01 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2020

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,140,582	493	0.0000	1.0000	100.00
0.5	23,645,749	27,036	0.0011	0.9989	100.00
1.5	21,262,623	48,385	0.0023	0.9977	99.88
2.5	15,940,544	15,087	0.0009	0.9991	99.66
3.5	12,292,503	65,167	0.0053	0.9947	99.56
4.5	9,822,876	17,510	0.0018	0.9982	99.03
5.5	9,840,275	9,698	0.0010	0.9990	98.86
6.5	9,731,960	11,707	0.0012	0.9988	98.76
7.5	8,460,986	40,773	0.0048	0.9952	98.64
8.5	7,944,431	17,390	0.0022	0.9978	98.17
9.5	6,399,215	3,887	0.0006	0.9994	97.95
10.5	6,385,653	19,835	0.0031	0.9969	97.89
11.5	6,275,311	26,802	0.0043	0.9957	97.59
12.5	6,302,656	87,600	0.0139	0.9861	97.17
13.5	6,224,589	65,281	0.0105	0.9895	95.82
14.5	5,507,093	23,898	0.0043	0.9957	94.82
15.5	5,250,575	18,509	0.0035	0.9965	94.40
16.5	3,596,457	10,364	0.0029	0.9971	94.07
17.5	3,564,134	5,319	0.0015	0.9985	93.80
18.5	3,071,165	12,723	0.0041	0.9959	93.66
19.5	3,073,229	42,653	0.0139	0.9861	93.27
20.5	2,957,091	59,515	0.0201	0.9799	91.98
21.5	2,867,485	35,260	0.0123	0.9877	90.13
22.5	2,757,346	45,335	0.0164	0.9836	89.02
23.5	2,673,190	6,701	0.0025	0.9975	87.55
24.5	2,526,847	39,733	0.0157	0.9843	87.34
25.5	2,527,684	24,019	0.0095	0.9905	85.96
26.5	2,626,485	41,082	0.0156	0.9844	85.14
27.5	2,592,405	22,724	0.0088	0.9912	83.81
28.5	2,113,907	9,769	0.0046	0.9954	83.08
29.5	1,973,273	6,889	0.0035	0.9965	82.69
30.5	1,912,823	38,348	0.0200	0.9800	82.41
31.5	1,830,775	41,550	0.0227	0.9773	80.75
32.5	1,762,511	9,769	0.0055	0.9945	78.92
33.5	1,744,529	34,646	0.0199	0.9801	78.48
34.5	1,535,736	45,794	0.0298	0.9702	76.92
35.5	1,489,899	56,225	0.0377	0.9623	74.63
36.5	1,380,048	65,583	0.0475	0.9525	71.81
37.5	1,170,410	7,857	0.0067	0.9933	68.40
38.5	1,152,657	643	0.0006	0.9994	67.94

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.01 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2020			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,042,422	919	0.0009	0.9991	67.90	
40.5	1,027,559	61,871	0.0602	0.9398	67.84	
41.5	969,508	55,062	0.0568	0.9432	63.76	
42.5	895,503	10,797	0.0121	0.9879	60.14	
43.5	739,793	10,634	0.0144	0.9856	59.41	
44.5	710,846	428	0.0006	0.9994	58.56	
45.5	708,173	3,904	0.0055	0.9945	58.52	
46.5	696,378	14,701	0.0211	0.9789	58.20	
47.5	707,511	2,133	0.0030	0.9970	56.97	
48.5	691,862	521	0.0008	0.9992	56.80	
49.5	650,162	8,238	0.0127	0.9873	56.76	
50.5	632,665	27,769	0.0439	0.9561	56.04	
51.5	577,419	2,871	0.0050	0.9950	53.58	
52.5	415,526	1,485	0.0036	0.9964	53.31	
53.5	400,917	7	0.0000	1.0000	53.12	
54.5	308,259	595	0.0019	0.9981	53.12	
55.5	300,116	30,002	0.1000	0.9000	53.02	
56.5	260,526	15,705	0.0603	0.9397	47.72	
57.5	238,936	24,418	0.1022	0.8978	44.84	
58.5	208,135	564	0.0027	0.9973	40.26	
59.5	215,402	8,264	0.0384	0.9616	40.15	
60.5	211,313	1,731	0.0082	0.9918	38.61	
61.5	205,287	55,235	0.2691	0.7309	38.29	
62.5	150,082	31,465	0.2097	0.7903	27.99	
63.5	118,056	3,919	0.0332	0.9668	22.12	
64.5	112,267	3,120	0.0278	0.9722	21.39	
65.5	108,702	306	0.0028	0.9972	20.79	
66.5	107,117	1,808	0.0169	0.9831	20.73	
67.5	104,591	30,864	0.2951	0.7049	20.38	
68.5	70,666	1,163	0.0165	0.9835	14.37	
69.5	69,443	1,268	0.0183	0.9817	14.13	
70.5	56,004	672	0.0120	0.9880	13.87	
71.5	55,488		0.0000	1.0000	13.71	
72.5	56,654		0.0000	1.0000	13.71	
73.5	56,633		0.0000	1.0000	13.71	
74.5	37,498	10	0.0003	0.9997	13.71	
75.5	28,556	57	0.0020	0.9980	13.70	
76.5	13,593	308	0.0226	0.9774	13.68	
77.5	13,139		0.0000	1.0000	13.37	
78.5	12,801		0.0000	1.0000	13.37	

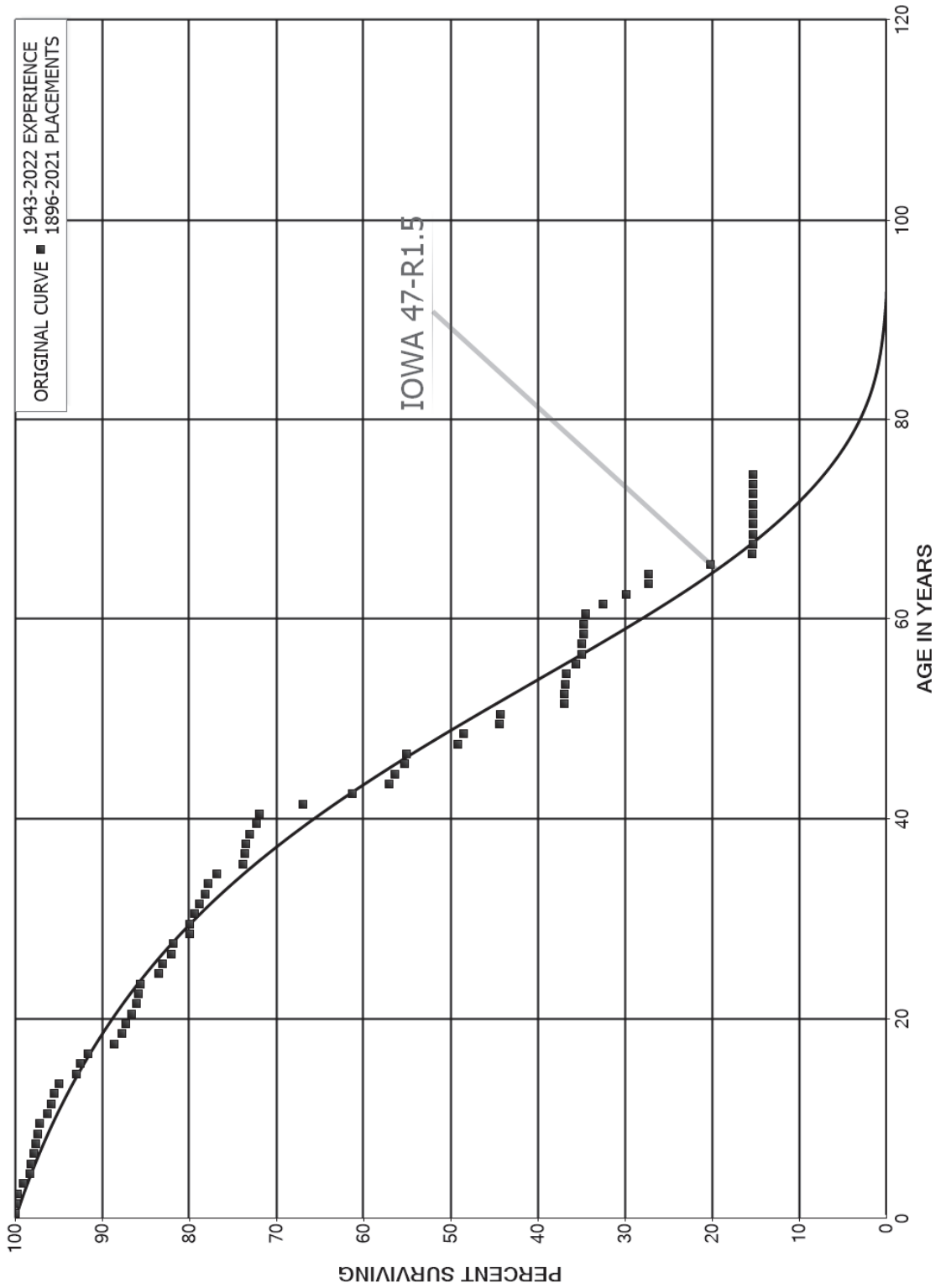
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.01 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2020			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,231		0.0000	1.0000	13.37	
80.5	12,231	4	0.0003	0.9997	13.37	
81.5	10,773		0.0000	1.0000	13.36	
82.5	11,479	9	0.0008	0.9992	13.36	
83.5	11,386		0.0000	1.0000	13.35	
84.5	11,382		0.0000	1.0000	13.35	
85.5	11,362		0.0000	1.0000	13.35	
86.5	11,362		0.0000	1.0000	13.35	
87.5	11,362		0.0000	1.0000	13.35	
88.5	11,305	45	0.0040	0.9960	13.35	
89.5	11,240		0.0000	1.0000	13.30	
90.5	11,240	2,121	0.1887	0.8113	13.30	
91.5	9,119		0.0000	1.0000	10.79	
92.5	9,119		0.0000	1.0000	10.79	
93.5	9,119		0.0000	1.0000	10.79	
94.5	9,119		0.0000	1.0000	10.79	
95.5	9,119		0.0000	1.0000	10.79	
96.5	9,056		0.0000	1.0000	10.79	
97.5	7,822		0.0000	1.0000	10.79	
98.5	2,229		0.0000	1.0000	10.79	
99.5	2,229		0.0000	1.0000	10.79	
100.5	2,184		0.0000	1.0000	10.79	
101.5	2,184		0.0000	1.0000	10.79	
102.5	2,184		0.0000	1.0000	10.79	
103.5	2,184		0.0000	1.0000	10.79	
104.5	2,158		0.0000	1.0000	10.79	
105.5	1,795		0.0000	1.0000	10.79	
106.5	9		0.0000	1.0000	10.79	
107.5	9		0.0000	1.0000	10.79	
108.5	9		0.0000	1.0000	10.79	
109.5	9		0.0000	1.0000	10.79	
110.5					10.79	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,340,151	21,197	0.0005	0.9995	100.00
0.5	42,581,519	56,638	0.0013	0.9987	99.95
1.5	39,854,460	20,905	0.0005	0.9995	99.82
2.5	33,279,030	246,904	0.0074	0.9926	99.77
3.5	28,677,710	221,440	0.0077	0.9923	99.03
4.5	28,392,829	31,655	0.0011	0.9989	98.26
5.5	28,126,721	78,234	0.0028	0.9972	98.15
6.5	27,968,002	90,427	0.0032	0.9968	97.88
7.5	27,527,172	34,513	0.0013	0.9987	97.57
8.5	24,011,893	56,694	0.0024	0.9976	97.44
9.5	23,113,329	230,006	0.0100	0.9900	97.21
10.5	22,828,195	109,413	0.0048	0.9952	96.25
11.5	22,288,883	60,070	0.0027	0.9973	95.78
12.5	21,723,059	139,881	0.0064	0.9936	95.53
13.5	21,190,266	438,979	0.0207	0.9793	94.91
14.5	20,722,822	94,503	0.0046	0.9954	92.94
15.5	20,484,984	191,798	0.0094	0.9906	92.52
16.5	19,395,289	652,762	0.0337	0.9663	91.65
17.5	18,386,953	183,479	0.0100	0.9900	88.57
18.5	16,892,469	77,493	0.0046	0.9954	87.69
19.5	15,928,534	131,187	0.0082	0.9918	87.28
20.5	13,909,779	79,127	0.0057	0.9943	86.56
21.5	13,463,610	43,364	0.0032	0.9968	86.07
22.5	12,780,465	32,591	0.0026	0.9974	85.80
23.5	10,159,339	248,319	0.0244	0.9756	85.58
24.5	9,686,994	48,077	0.0050	0.9950	83.48
25.5	9,403,812	111,364	0.0118	0.9882	83.07
26.5	9,357,237	23,317	0.0025	0.9975	82.09
27.5	9,230,207	218,167	0.0236	0.9764	81.88
28.5	8,528,321	4,456	0.0005	0.9995	79.95
29.5	7,826,269	52,385	0.0067	0.9933	79.90
30.5	7,661,473	56,144	0.0073	0.9927	79.37
31.5	7,349,750	58,211	0.0079	0.9921	78.79
32.5	6,325,497	28,148	0.0044	0.9956	78.16
33.5	6,249,479	76,678	0.0123	0.9877	77.82
34.5	6,011,898	238,207	0.0396	0.9604	76.86
35.5	5,532,119	14,920	0.0027	0.9973	73.82
36.5	5,281,889	4,377	0.0008	0.9992	73.62
37.5	5,443,286	39,280	0.0072	0.9928	73.56
38.5	5,120,171	49,056	0.0096	0.9904	73.03

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,755,866	21,538	0.0045	0.9955	72.33
40.5	4,704,388	331,695	0.0705	0.9295	72.00
41.5	4,347,196	364,198	0.0838	0.9162	66.92
42.5	1,826,952	128,163	0.0702	0.9298	61.32
43.5	1,714,287	17,407	0.0102	0.9898	57.01
44.5	1,689,730	33,150	0.0196	0.9804	56.43
45.5	1,623,302	8,576	0.0053	0.9947	55.33
46.5	1,615,234	172,614	0.1069	0.8931	55.04
47.5	1,433,587	20,471	0.0143	0.9857	49.15
48.5	1,287,379	106,793	0.0830	0.9170	48.45
49.5	1,185,956	5,204	0.0044	0.9956	44.43
50.5	1,163,444	191,833	0.1649	0.8351	44.24
51.5	960,906	761	0.0008	0.9992	36.94
52.5	919,691	3,201	0.0035	0.9965	36.91
53.5	900,960	2,432	0.0027	0.9973	36.79
54.5	898,471	26,954	0.0300	0.9700	36.69
55.5	869,388	14,095	0.0162	0.9838	35.59
56.5	853,938	2,051	0.0024	0.9976	35.01
57.5	852,695	4,583	0.0054	0.9946	34.93
58.5	871,107	477	0.0005	0.9995	34.74
59.5	871,280	4,458	0.0051	0.9949	34.72
60.5	866,394	50,046	0.0578	0.9422	34.54
61.5	816,664	68,426	0.0838	0.9162	32.55
62.5	746,339	62,713	0.0840	0.9160	29.82
63.5	657,558	759	0.0012	0.9988	27.31
64.5	652,068	170,277	0.2611	0.7389	27.28
65.5	481,645	114,196	0.2371	0.7629	20.16
66.5	325,824	1,376	0.0042	0.9958	15.38
67.5	324,115		0.0000	1.0000	15.31
68.5	305,411	60	0.0002	0.9998	15.31
69.5	223,900		0.0000	1.0000	15.31
70.5	211,656		0.0000	1.0000	15.31
71.5	211,021		0.0000	1.0000	15.31
72.5	208,636	50	0.0002	0.9998	15.31
73.5	183,047		0.0000	1.0000	15.31
74.5	26,768		0.0000	1.0000	15.31
75.5	26,741	49	0.0018	0.9982	15.31
76.5	26,719		0.0000	1.0000	15.28
77.5	26,719	93	0.0035	0.9965	15.28
78.5	26,625		0.0000	1.0000	15.23

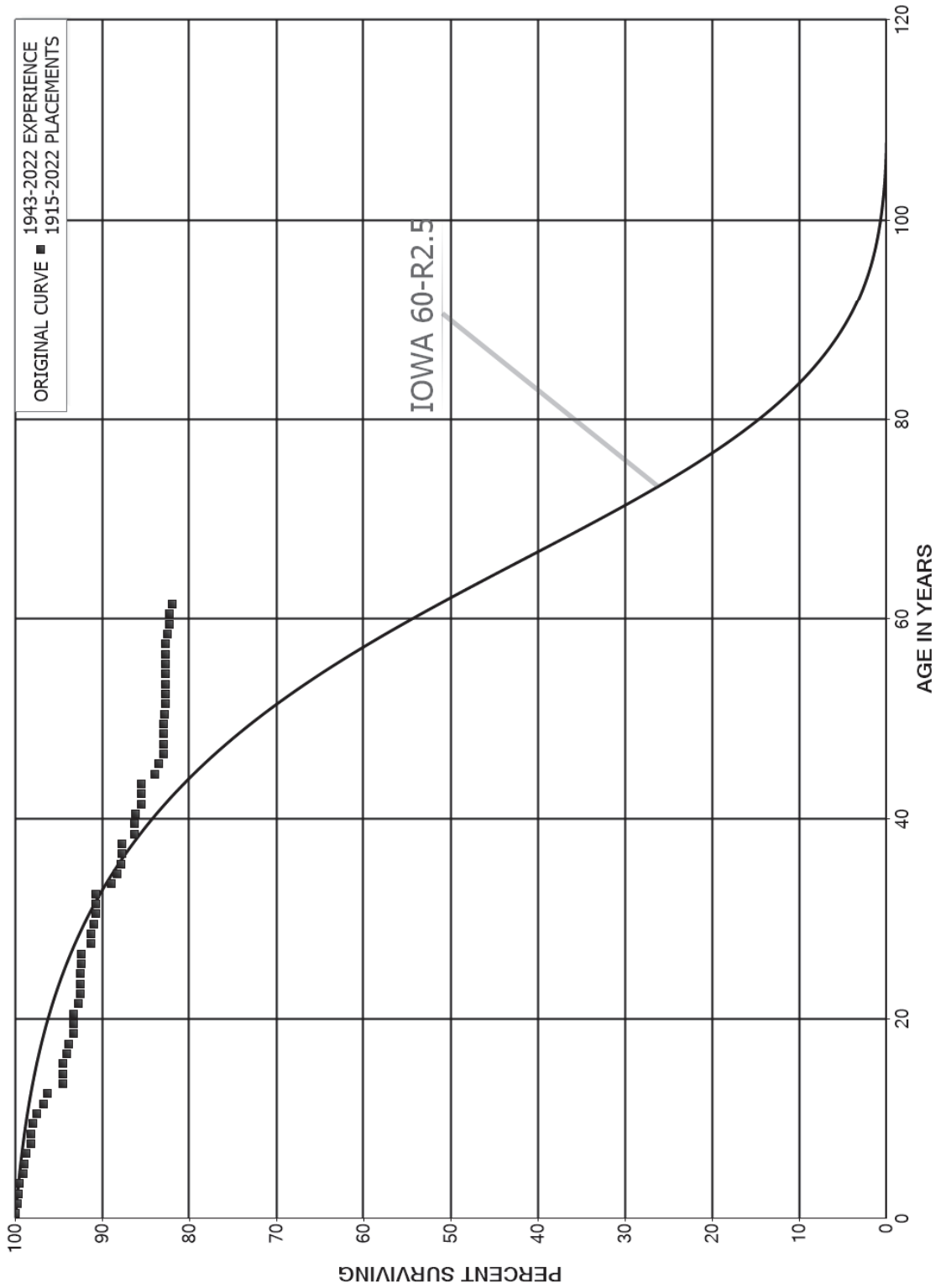
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.01 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,625		0.0000	1.0000	15.23
80.5	26,053		0.0000	1.0000	15.23
81.5	25,927		0.0000	1.0000	15.23
82.5	25,461		0.0000	1.0000	15.23
83.5	25,461		0.0000	1.0000	15.23
84.5	25,315		0.0000	1.0000	15.23
85.5	2,804		0.0000	1.0000	15.23
86.5	2,804	26	0.0094	0.9906	15.23
87.5	2,649		0.0000	1.0000	15.08
88.5	2,257		0.0000	1.0000	15.08
89.5	2,257		0.0000	1.0000	15.08
90.5	2,257		0.0000	1.0000	15.08
91.5	2,257		0.0000	1.0000	15.08
92.5	2,257		0.0000	1.0000	15.08
93.5	2,257	59	0.0260	0.9740	15.08
94.5	2,199		0.0000	1.0000	14.69
95.5	2,199		0.0000	1.0000	14.69
96.5	201		0.0000	1.0000	14.69
97.5	201		0.0000	1.0000	14.69
98.5	201		0.0000	1.0000	14.69
99.5	201		0.0000	1.0000	14.69
100.5					14.69

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

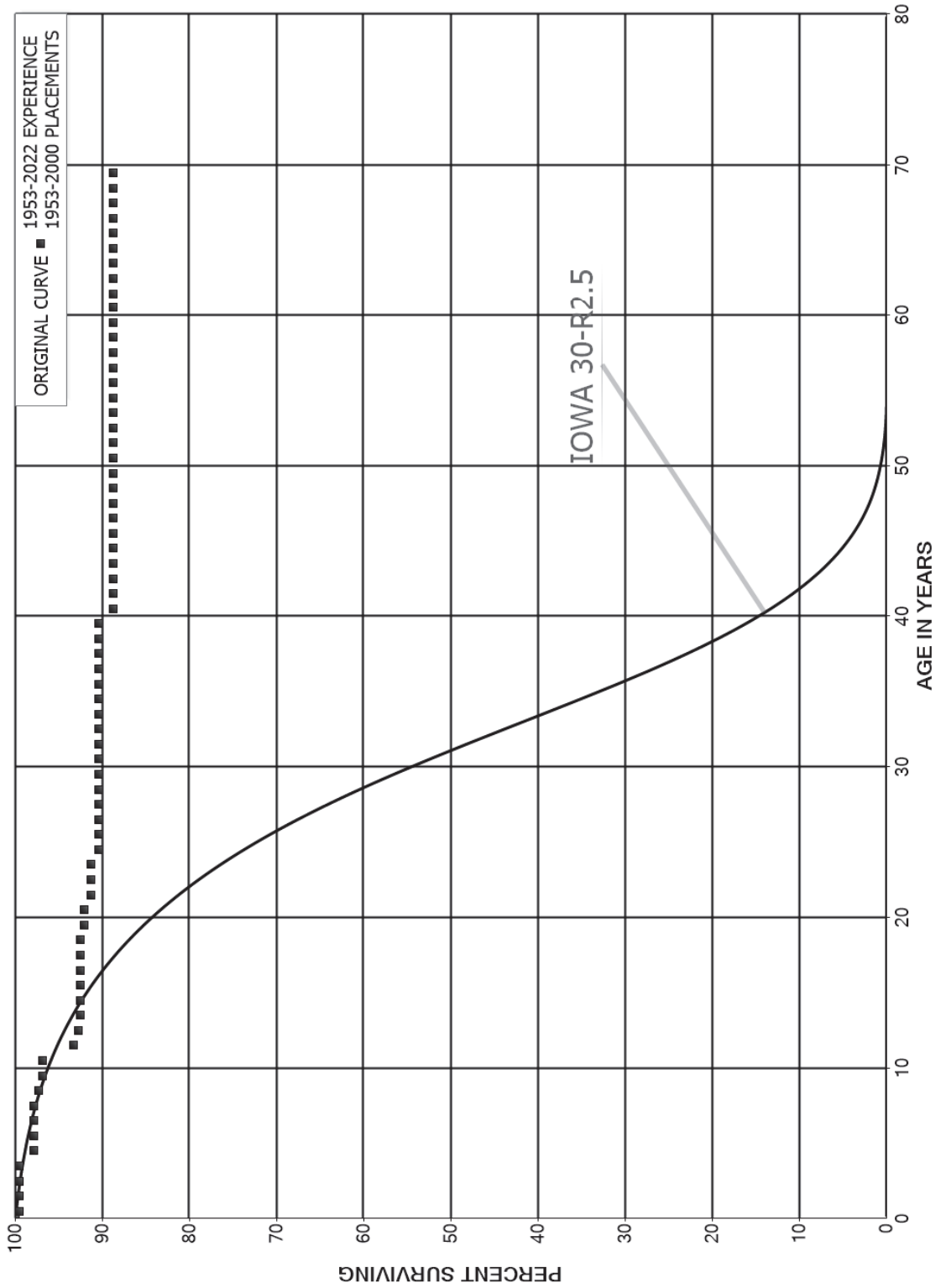
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	5,527,882	2,606	0.0005	0.9995	100.00	
0.5	5,676,454	14,482	0.0026	0.9974	99.95	
1.5	5,628,118	5,018	0.0009	0.9991	99.70	
2.5	4,763,492	4,884	0.0010	0.9990	99.61	
3.5	4,763,142	18,571	0.0039	0.9961	99.51	
4.5	4,748,694	5,330	0.0011	0.9989	99.12	
5.5	4,701,558	14,180	0.0030	0.9970	99.01	
6.5	4,688,783	23,215	0.0050	0.9950	98.71	
7.5	4,587,236	2,899	0.0006	0.9994	98.22	
8.5	4,389,716	7,024	0.0016	0.9984	98.16	
9.5	1,441,487	8,003	0.0056	0.9944	98.00	
10.5	1,135,805	8,692	0.0077	0.9923	97.46	
11.5	892,002	4,224	0.0047	0.9953	96.71	
12.5	888,106	15,986	0.0180	0.9820	96.25	
13.5	870,795		0.0000	1.0000	94.52	
14.5	850,968		0.0000	1.0000	94.52	
15.5	823,979	3,729	0.0045	0.9955	94.52	
16.5	815,347	1,768	0.0022	0.9978	94.09	
17.5	813,759	4,909	0.0060	0.9940	93.89	
18.5	800,301		0.0000	1.0000	93.32	
19.5	800,286	645	0.0008	0.9992	93.32	
20.5	865,220	4,765	0.0055	0.9945	93.25	
21.5	862,275	1,849	0.0021	0.9979	92.73	
22.5	727,778	201	0.0003	0.9997	92.54	
23.5	698,361		0.0000	1.0000	92.51	
24.5	675,565	542	0.0008	0.9992	92.51	
25.5	650,120	452	0.0007	0.9993	92.44	
26.5	652,692	7,836	0.0120	0.9880	92.37	
27.5	645,077		0.0000	1.0000	91.26	
28.5	636,073	1,980	0.0031	0.9969	91.26	
29.5	633,572	1,895	0.0030	0.9970	90.98	
30.5	625,041		0.0000	1.0000	90.71	
31.5	625,261		0.0000	1.0000	90.71	
32.5	616,928	12,098	0.0196	0.9804	90.71	
33.5	604,648	4,199	0.0069	0.9931	88.93	
34.5	597,006	3,234	0.0054	0.9946	88.31	
35.5	517,955	549	0.0011	0.9989	87.83	
36.5	447,865		0.0000	1.0000	87.74	
37.5	435,359	7,350	0.0169	0.9831	87.74	
38.5	425,935	77	0.0002	0.9998	86.26	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	425,858	235	0.0006	0.9994	86.24	
40.5	425,402	3,235	0.0076	0.9924	86.19	
41.5	422,002	319	0.0008	0.9992	85.54	
42.5	408,650		0.0000	1.0000	85.47	
43.5	151,599	2,803	0.0185	0.9815	85.47	
44.5	148,796	758	0.0051	0.9949	83.89	
45.5	148,038	990	0.0067	0.9933	83.47	
46.5	146,400		0.0000	1.0000	82.91	
47.5	74,851		0.0000	1.0000	82.91	
48.5	72,869	0	0.0000	1.0000	82.91	
49.5	72,869	20	0.0003	0.9997	82.91	
50.5	72,455	95	0.0013	0.9987	82.88	
51.5	65,633		0.0000	1.0000	82.78	
52.5	52,032	58	0.0011	0.9989	82.78	
53.5	52,091		0.0000	1.0000	82.68	
54.5	46,629		0.0000	1.0000	82.68	
55.5	46,171		0.0000	1.0000	82.68	
56.5	46,381		0.0000	1.0000	82.68	
57.5	46,381	117	0.0025	0.9975	82.68	
58.5	46,264	107	0.0023	0.9977	82.48	
59.5	46,157		0.0000	1.0000	82.29	
60.5	45,249	211	0.0047	0.9953	82.29	
61.5	22,031		0.0000	1.0000	81.90	
62.5	13,184		0.0000	1.0000	81.90	
63.5	13,184		0.0000	1.0000	81.90	
64.5	2,064		0.0000	1.0000	81.90	
65.5	1,814		0.0000	1.0000	81.90	
66.5	1,814		0.0000	1.0000	81.90	
67.5	1,814		0.0000	1.0000	81.90	
68.5	1,814		0.0000	1.0000	81.90	
69.5	1,398		0.0000	1.0000	81.90	
70.5					81.90	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2000			EXPERIENCE BAND 1953-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	95,590	476	0.0050	0.9950	100.00	
0.5	104,697		0.0000	1.0000	99.50	
1.5	103,636		0.0000	1.0000	99.50	
2.5	102,432		0.0000	1.0000	99.50	
3.5	102,432	1,728	0.0169	0.9831	99.50	
4.5	100,703		0.0000	1.0000	97.82	
5.5	100,703		0.0000	1.0000	97.82	
6.5	100,703		0.0000	1.0000	97.82	
7.5	100,703	574	0.0057	0.9943	97.82	
8.5	100,129	474	0.0047	0.9953	97.26	
9.5	99,655		0.0000	1.0000	96.80	
10.5	99,655	3,672	0.0368	0.9632	96.80	
11.5	95,983	495	0.0052	0.9948	93.24	
12.5	95,489	244	0.0026	0.9974	92.76	
13.5	54,893		0.0000	1.0000	92.52	
14.5	53,677	21	0.0004	0.9996	92.52	
15.5	53,657		0.0000	1.0000	92.48	
16.5	53,657		0.0000	1.0000	92.48	
17.5	53,657		0.0000	1.0000	92.48	
18.5	53,657	227	0.0042	0.9958	92.48	
19.5	53,430		0.0000	1.0000	92.09	
20.5	53,430	475	0.0089	0.9911	92.09	
21.5	52,954		0.0000	1.0000	91.27	
22.5	52,954		0.0000	1.0000	91.27	
23.5	52,954	486	0.0092	0.9908	91.27	
24.5	52,469		0.0000	1.0000	90.44	
25.5	51,988		0.0000	1.0000	90.44	
26.5	51,988		0.0000	1.0000	90.44	
27.5	51,988		0.0000	1.0000	90.44	
28.5	51,988		0.0000	1.0000	90.44	
29.5	51,988		0.0000	1.0000	90.44	
30.5	51,988		0.0000	1.0000	90.44	
31.5	51,988		0.0000	1.0000	90.44	
32.5	22,427		0.0000	1.0000	90.44	
33.5	22,427		0.0000	1.0000	90.44	
34.5	22,427		0.0000	1.0000	90.44	
35.5	22,427		0.0000	1.0000	90.44	
36.5	22,427		0.0000	1.0000	90.44	
37.5	21,117		0.0000	1.0000	90.44	
38.5	21,117		0.0000	1.0000	90.44	

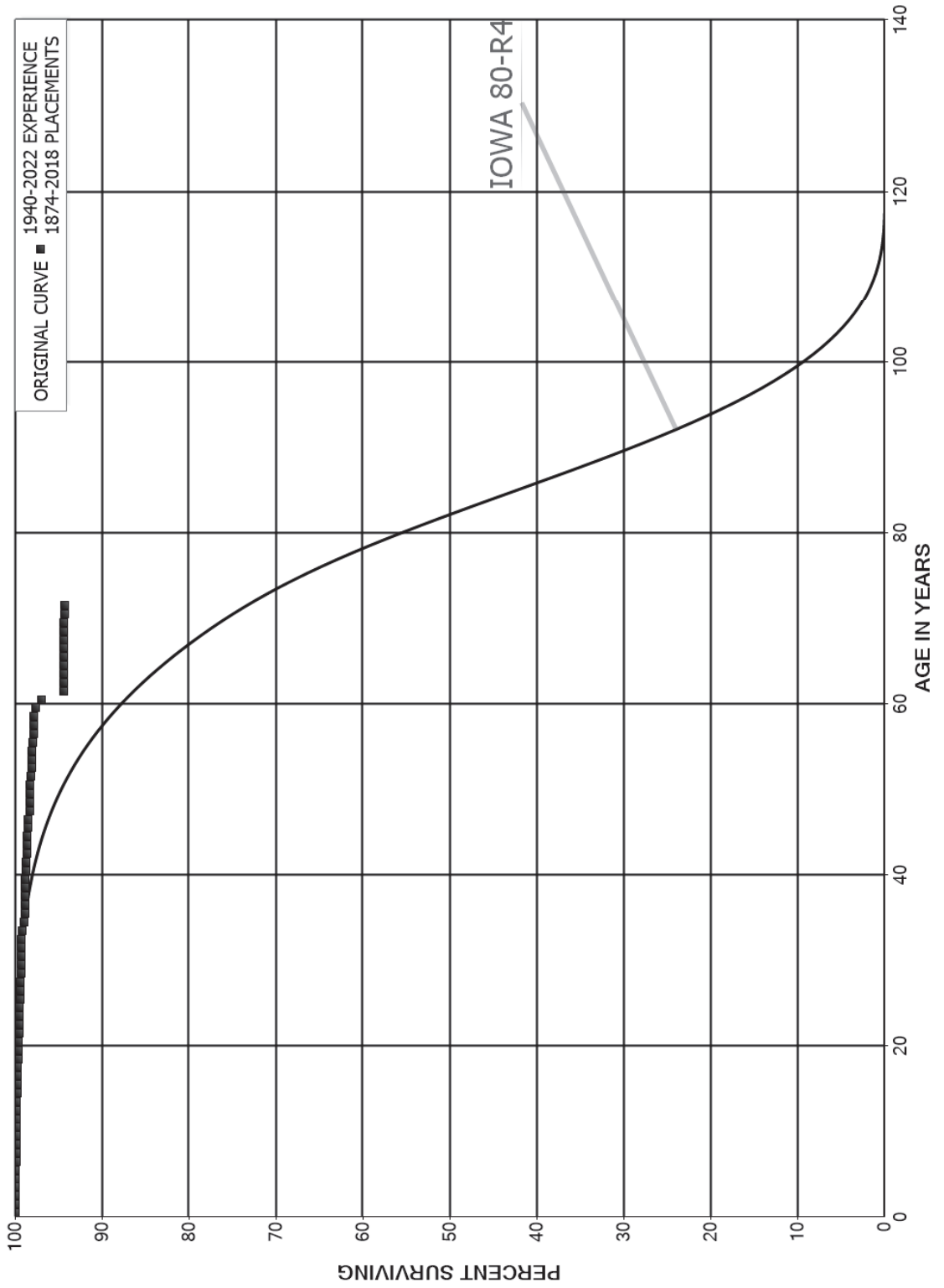
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2000			EXPERIENCE BAND 1953-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	20,932	389	0.0186	0.9814	90.44	
40.5	18,865		0.0000	1.0000	88.76	
41.5	15,972		0.0000	1.0000	88.76	
42.5	15,972		0.0000	1.0000	88.76	
43.5	8,561	8	0.0009	0.9991	88.76	
44.5	8,553		0.0000	1.0000	88.68	
45.5	8,553		0.0000	1.0000	88.68	
46.5	8,553		0.0000	1.0000	88.68	
47.5	8,553		0.0000	1.0000	88.68	
48.5	8,553		0.0000	1.0000	88.68	
49.5	6,856		0.0000	1.0000	88.68	
50.5	737		0.0000	1.0000	88.68	
51.5	737		0.0000	1.0000	88.68	
52.5	737		0.0000	1.0000	88.68	
53.5	737		0.0000	1.0000	88.68	
54.5	737		0.0000	1.0000	88.68	
55.5	737		0.0000	1.0000	88.68	
56.5	737		0.0000	1.0000	88.68	
57.5	737		0.0000	1.0000	88.68	
58.5	737		0.0000	1.0000	88.68	
59.5	737		0.0000	1.0000	88.68	
60.5	737		0.0000	1.0000	88.68	
61.5	737		0.0000	1.0000	88.68	
62.5	737		0.0000	1.0000	88.68	
63.5	737		0.0000	1.0000	88.68	
64.5	737		0.0000	1.0000	88.68	
65.5	597		0.0000	1.0000	88.68	
66.5	597		0.0000	1.0000	88.68	
67.5	597		0.0000	1.0000	88.68	
68.5	597		0.0000	1.0000	88.68	
69.5					88.68	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-2018 EXPERIENCE BAND 1940-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,388,153	56	0.0000	1.0000	100.00
0.5	5,370,775		0.0000	1.0000	100.00
1.5	5,376,971	474	0.0001	0.9999	100.00
2.5	5,325,863	914	0.0002	0.9998	99.99
3.5	5,314,987	2,785	0.0005	0.9995	99.97
4.5	5,218,617	1,228	0.0002	0.9998	99.92
5.5	5,125,779	506	0.0001	0.9999	99.90
6.5	5,089,698	1,819	0.0004	0.9996	99.89
7.5	4,883,496	804	0.0002	0.9998	99.85
8.5	4,807,818		0.0000	1.0000	99.84
9.5	4,736,944	420	0.0001	0.9999	99.84
10.5	4,756,746	91	0.0000	1.0000	99.83
11.5	4,636,492	986	0.0002	0.9998	99.82
12.5	4,594,219	176	0.0000	1.0000	99.80
13.5	4,576,664	3,256	0.0007	0.9993	99.80
14.5	4,417,817	151	0.0000	1.0000	99.73
15.5	4,382,661	147	0.0000	1.0000	99.72
16.5	4,378,614		0.0000	1.0000	99.72
17.5	4,248,801	4,075	0.0010	0.9990	99.72
18.5	4,193,748	225	0.0001	0.9999	99.63
19.5	4,084,308	444	0.0001	0.9999	99.62
20.5	3,938,644	2,638	0.0007	0.9993	99.61
21.5	3,420,943	228	0.0001	0.9999	99.54
22.5	3,445,108	920	0.0003	0.9997	99.54
23.5	3,297,621	1,646	0.0005	0.9995	99.51
24.5	3,278,479	625	0.0002	0.9998	99.46
25.5	3,229,043	264	0.0001	0.9999	99.44
26.5	3,230,575	2,536	0.0008	0.9992	99.43
27.5	3,169,705	710	0.0002	0.9998	99.35
28.5	3,137,350		0.0000	1.0000	99.33
29.5	3,099,205	830	0.0003	0.9997	99.33
30.5	3,067,015	905	0.0003	0.9997	99.31
31.5	3,009,467	1,091	0.0004	0.9996	99.28
32.5	2,784,773	735	0.0003	0.9997	99.24
33.5	2,650,551	6,726	0.0025	0.9975	99.21
34.5	2,535,742	4,145	0.0016	0.9984	98.96
35.5	2,328,129	101	0.0000	1.0000	98.80
36.5	2,388,467	136	0.0001	0.9999	98.80
37.5	2,365,311		0.0000	1.0000	98.79
38.5	2,301,451	259	0.0001	0.9999	98.79

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2018			EXPERIENCE BAND 1940-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,274,783	572	0.0003	0.9997	98.78	
40.5	2,237,354	1,642	0.0007	0.9993	98.76	
41.5	2,219,034	697	0.0003	0.9997	98.68	
42.5	2,147,917	821	0.0004	0.9996	98.65	
43.5	2,116,247	160	0.0001	0.9999	98.61	
44.5	2,022,942	1,924	0.0010	0.9990	98.61	
45.5	2,009,640	280	0.0001	0.9999	98.51	
46.5	1,984,473	3,670	0.0018	0.9982	98.50	
47.5	1,939,025		0.0000	1.0000	98.32	
48.5	1,821,051	104	0.0001	0.9999	98.32	
49.5	1,754,940	486	0.0003	0.9997	98.31	
50.5	1,747,080	2,904	0.0017	0.9983	98.28	
51.5	1,695,035	642	0.0004	0.9996	98.12	
52.5	1,634,020	557	0.0003	0.9997	98.08	
53.5	1,592,760	396	0.0002	0.9998	98.05	
54.5	1,548,263	2,140	0.0014	0.9986	98.03	
55.5	1,513,182	25	0.0000	1.0000	97.89	
56.5	1,465,596	68	0.0000	1.0000	97.89	
57.5	1,371,342	974	0.0007	0.9993	97.88	
58.5	1,297,477	2,632	0.0020	0.9980	97.81	
59.5	1,223,978	7,713	0.0063	0.9937	97.62	
60.5	1,171,859	31,235	0.0267	0.9733	97.00	
61.5	1,076,683		0.0000	1.0000	94.42	
62.5	1,035,750	134	0.0001	0.9999	94.42	
63.5	918,006	96	0.0001	0.9999	94.40	
64.5	831,716		0.0000	1.0000	94.39	
65.5	802,289	209	0.0003	0.9997	94.39	
66.5	776,717		0.0000	1.0000	94.37	
67.5	700,791		0.0000	1.0000	94.37	
68.5	676,302		0.0000	1.0000	94.37	
69.5	639,996	746	0.0012	0.9988	94.37	
70.5	619,569		0.0000	1.0000	94.26	
71.5	598,427		0.0000	1.0000	94.26	
72.5	587,891	65	0.0001	0.9999	94.26	
73.5	553,816	50	0.0001	0.9999	94.25	
74.5	522,989	104	0.0002	0.9998	94.24	
75.5	515,868		0.0000	1.0000	94.22	
76.5	512,181		0.0000	1.0000	94.22	
77.5	509,791		0.0000	1.0000	94.22	
78.5	500,377		0.0000	1.0000	94.22	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2018			EXPERIENCE BAND 1940-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	492,584	19	0.0000	1.0000	94.22	
80.5	480,354		0.0000	1.0000	94.22	
81.5	462,345		0.0000	1.0000	94.22	
82.5	455,637		0.0000	1.0000	94.22	
83.5	446,425		0.0000	1.0000	94.22	
84.5	444,882		0.0000	1.0000	94.22	
85.5	441,687		0.0000	1.0000	94.22	
86.5	438,788		0.0000	1.0000	94.22	
87.5	428,238		0.0000	1.0000	94.22	
88.5	428,011		0.0000	1.0000	94.22	
89.5	426,332		0.0000	1.0000	94.22	
90.5	425,355		0.0000	1.0000	94.22	
91.5	423,590		0.0000	1.0000	94.22	
92.5	417,995		0.0000	1.0000	94.22	
93.5	415,141		0.0000	1.0000	94.22	
94.5	414,589		0.0000	1.0000	94.22	
95.5	411,298		0.0000	1.0000	94.22	
96.5	400,915		0.0000	1.0000	94.22	
97.5	391,371		0.0000	1.0000	94.22	
98.5	374,207		0.0000	1.0000	94.22	
99.5	359,447		0.0000	1.0000	94.22	
100.5	350,261		0.0000	1.0000	94.22	
101.5	337,224		0.0000	1.0000	94.22	
102.5	336,813		0.0000	1.0000	94.22	
103.5	335,585		0.0000	1.0000	94.22	
104.5	318,739		0.0000	1.0000	94.22	
105.5	313,331		0.0000	1.0000	94.22	
106.5	303,152		0.0000	1.0000	94.22	
107.5	286,160		0.0000	1.0000	94.22	
108.5	238,872		0.0000	1.0000	94.22	
109.5	185,116		0.0000	1.0000	94.22	
110.5	170,295		0.0000	1.0000	94.22	
111.5	159,259		0.0000	1.0000	94.22	
112.5	142,968		0.0000	1.0000	94.22	
113.5	129,377		0.0000	1.0000	94.22	
114.5	124,411		0.0000	1.0000	94.22	
115.5	122,525		0.0000	1.0000	94.22	
116.5	109,565		0.0000	1.0000	94.22	
117.5	95,627		0.0000	1.0000	94.22	
118.5	85,312		0.0000	1.0000	94.22	

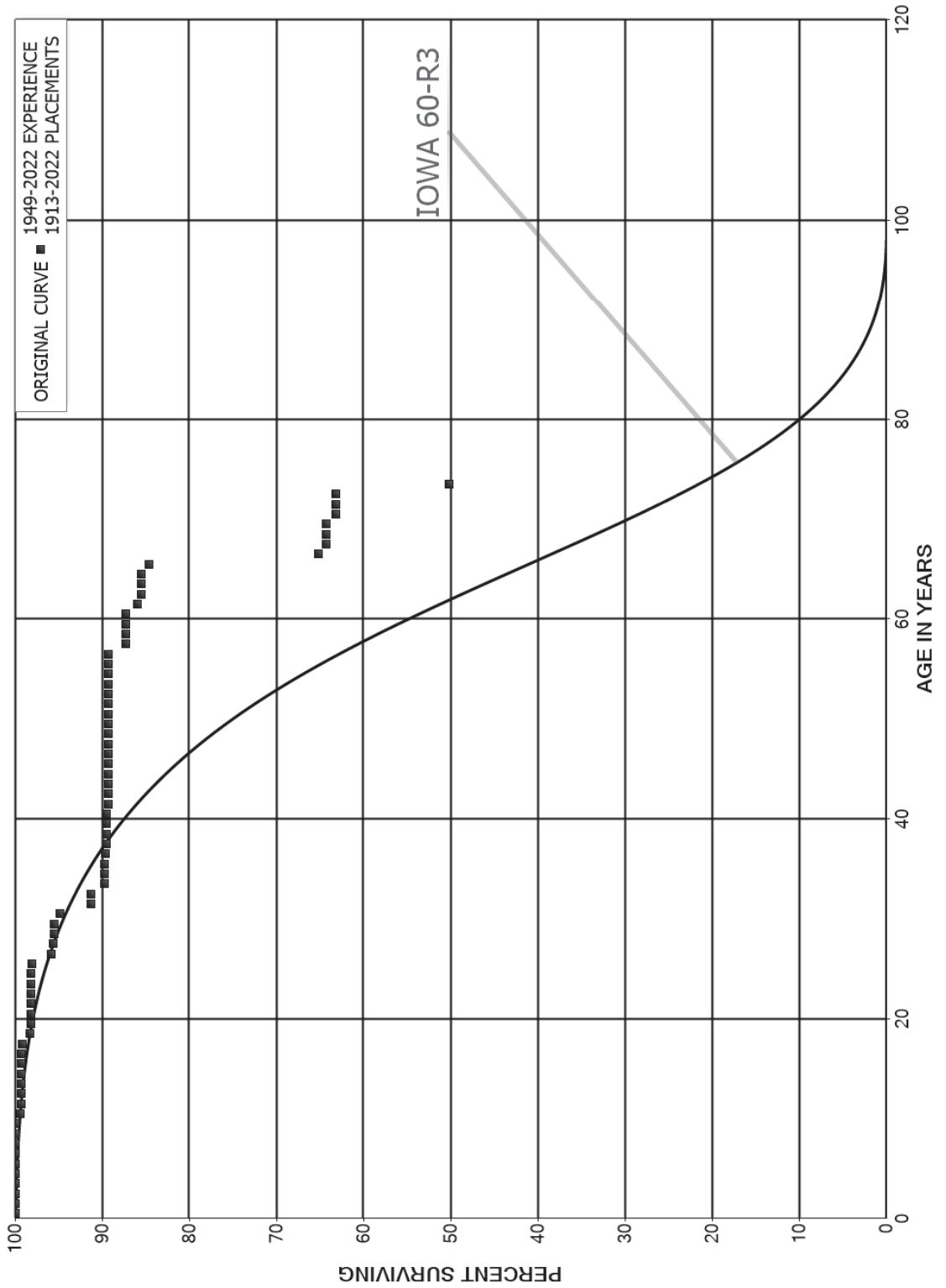
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-2018			EXPERIENCE BAND 1940-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	68,708		0.0000	1.0000	94.22
120.5	53,776		0.0000	1.0000	94.22
121.5	43,037		0.0000	1.0000	94.22
122.5	34,701		0.0000	1.0000	94.22
123.5	32,693		0.0000	1.0000	94.22
124.5	30,350		0.0000	1.0000	94.22
125.5	27,140		0.0000	1.0000	94.22
126.5	16,970		0.0000	1.0000	94.22
127.5	16,435		0.0000	1.0000	94.22
128.5	15,773		0.0000	1.0000	94.22
129.5	15,104		0.0000	1.0000	94.22
130.5	12,212		0.0000	1.0000	94.22
131.5	10,331		0.0000	1.0000	94.22
132.5	9,494		0.0000	1.0000	94.22
133.5	7,218		0.0000	1.0000	94.22
134.5	6,737		0.0000	1.0000	94.22
135.5	6,385		0.0000	1.0000	94.22
136.5	4,038		0.0000	1.0000	94.22
137.5	4,038		0.0000	1.0000	94.22
138.5	4,038		0.0000	1.0000	94.22
139.5	4,038		0.0000	1.0000	94.22
140.5	4,038		0.0000	1.0000	94.22
141.5	4,038		0.0000	1.0000	94.22
142.5	4,038		0.0000	1.0000	94.22
143.5	4,038		0.0000	1.0000	94.22
144.5	4,038		0.0000	1.0000	94.22
145.5	3,916		0.0000	1.0000	94.22
146.5	3,517		0.0000	1.0000	94.22
147.5	5		0.0000	1.0000	94.22
148.5					94.22

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,239,143		0.0000	1.0000	100.00	
0.5	4,132,870	367	0.0001	0.9999	100.00	
1.5	3,930,770		0.0000	1.0000	99.99	
2.5	3,939,959		0.0000	1.0000	99.99	
3.5	3,939,412		0.0000	1.0000	99.99	
4.5	2,457,552		0.0000	1.0000	99.99	
5.5	2,466,688		0.0000	1.0000	99.99	
6.5	2,477,207		0.0000	1.0000	99.99	
7.5	2,477,140		0.0000	1.0000	99.99	
8.5	2,486,133		0.0000	1.0000	99.99	
9.5	2,486,133	14,500	0.0058	0.9942	99.99	
10.5	2,471,789	3,149	0.0013	0.9987	99.41	
11.5	2,483,931		0.0000	1.0000	99.28	
12.5	2,481,788		0.0000	1.0000	99.28	
13.5	2,276,654		0.0000	1.0000	99.28	
14.5	1,681,077		0.0000	1.0000	99.28	
15.5	1,297,821	111	0.0001	0.9999	99.28	
16.5	1,212,409	1,000	0.0008	0.9992	99.27	
17.5	1,217,957	10,484	0.0086	0.9914	99.19	
18.5	1,399,715	2,143	0.0015	0.9985	98.34	
19.5	1,190,676		0.0000	1.0000	98.19	
20.5	1,202,210		0.0000	1.0000	98.19	
21.5	1,182,394	144	0.0001	0.9999	98.19	
22.5	1,685,883	200	0.0001	0.9999	98.17	
23.5	1,180,515	61	0.0001	0.9999	98.16	
24.5	1,167,466	1,589	0.0014	0.9986	98.16	
25.5	1,147,760	25,156	0.0219	0.9781	98.02	
26.5	1,122,109	2,915	0.0026	0.9974	95.88	
27.5	1,058,066	1,487	0.0014	0.9986	95.63	
28.5	1,061,784		0.0000	1.0000	95.49	
29.5	1,060,070	7,172	0.0068	0.9932	95.49	
30.5	1,038,626	39,109	0.0377	0.9623	94.85	
31.5	947,419		0.0000	1.0000	91.27	
32.5	952,954	15,688	0.0165	0.9835	91.27	
33.5	929,614		0.0000	1.0000	89.77	
34.5	929,614		0.0000	1.0000	89.77	
35.5	803,285	1,490	0.0019	0.9981	89.77	
36.5	801,795	870	0.0011	0.9989	89.61	
37.5	800,925	71	0.0001	0.9999	89.51	
38.5	793,940		0.0000	1.0000	89.50	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1949-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	782,376		0.0000	1.0000	89.50
40.5	634,258	1,638	0.0026	0.9974	89.50
41.5	582,795		0.0000	1.0000	89.27
42.5	570,743		0.0000	1.0000	89.27
43.5	570,743		0.0000	1.0000	89.27
44.5	84,203		0.0000	1.0000	89.27
45.5	84,203		0.0000	1.0000	89.27
46.5	84,203		0.0000	1.0000	89.27
47.5	84,203		0.0000	1.0000	89.27
48.5	89,731		0.0000	1.0000	89.27
49.5	89,731		0.0000	1.0000	89.27
50.5	89,731		0.0000	1.0000	89.27
51.5	89,731		0.0000	1.0000	89.27
52.5	89,731		0.0000	1.0000	89.27
53.5	89,731		0.0000	1.0000	89.27
54.5	89,731		0.0000	1.0000	89.27
55.5	89,731		0.0000	1.0000	89.27
56.5	89,731	1,978	0.0220	0.9780	89.27
57.5	87,753	37	0.0004	0.9996	87.30
58.5	79,331		0.0000	1.0000	87.27
59.5	63,092		0.0000	1.0000	87.27
60.5	63,092	989	0.0157	0.9843	87.27
61.5	62,103	319	0.0051	0.9949	85.90
62.5	61,784		0.0000	1.0000	85.46
63.5	61,784		0.0000	1.0000	85.46
64.5	61,784	607	0.0098	0.9902	85.46
65.5	61,177	14,089	0.2303	0.7697	84.62
66.5	47,088	584	0.0124	0.9876	65.13
67.5	41,055		0.0000	1.0000	64.32
68.5	38,256		0.0000	1.0000	64.32
69.5	38,256	659	0.0172	0.9828	64.32
70.5	10,048		0.0000	1.0000	63.21
71.5	10,048		0.0000	1.0000	63.21
72.5	10,048	2,067	0.2057	0.7943	63.21
73.5	7,981		0.0000	1.0000	50.21
74.5	5,152		0.0000	1.0000	50.21
75.5	5,152		0.0000	1.0000	50.21
76.5	5,152		0.0000	1.0000	50.21
77.5	5,152		0.0000	1.0000	50.21
78.5	5,152		0.0000	1.0000	50.21

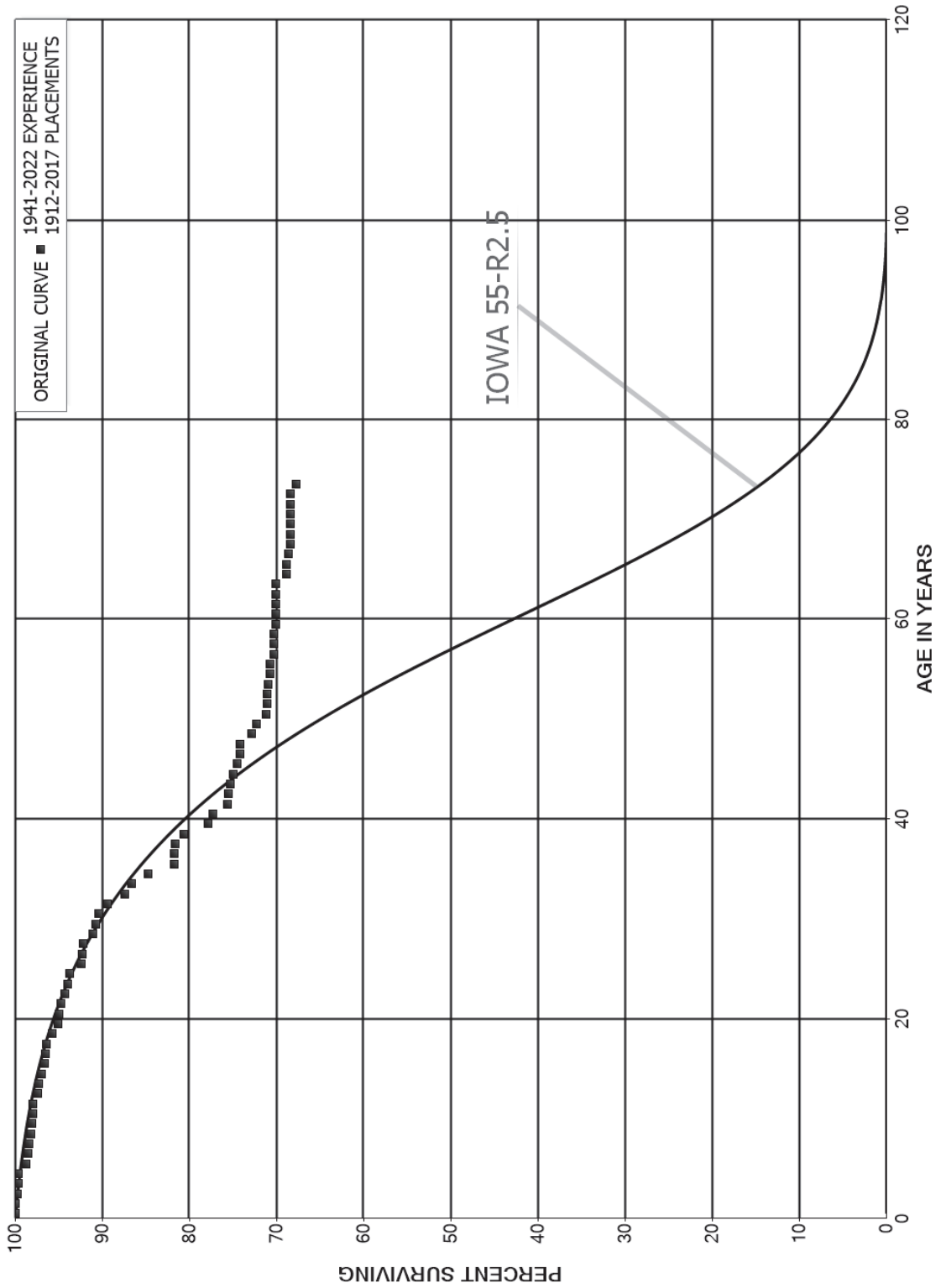
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,152	80	0.0156	0.9844	50.21	
80.5	8,925		0.0000	1.0000	49.43	
81.5	5,052		0.0000	1.0000	49.43	
82.5	5,052		0.0000	1.0000	49.43	
83.5	5,052		0.0000	1.0000	49.43	
84.5	5,052		0.0000	1.0000	49.43	
85.5	5,052		0.0000	1.0000	49.43	
86.5	5,052		0.0000	1.0000	49.43	
87.5	5,052	35	0.0070	0.9930	49.43	
88.5	5,016		0.0000	1.0000	49.09	
89.5	5,016		0.0000	1.0000	49.09	
90.5	5,016		0.0000	1.0000	49.09	
91.5	5,016		0.0000	1.0000	49.09	
92.5	5,016	3,874	0.7723	0.2277	49.09	
93.5	182		0.0000	1.0000	11.18	
94.5	182		0.0000	1.0000	11.18	
95.5	182		0.0000	1.0000	11.18	
96.5	182		0.0000	1.0000	11.18	
97.5	182		0.0000	1.0000	11.18	
98.5	182		0.0000	1.0000	11.18	
99.5	182		0.0000	1.0000	11.18	
100.5	182		0.0000	1.0000	11.18	
101.5	182		0.0000	1.0000	11.18	
102.5					11.18	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017

EXPERIENCE BAND 1941-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,066,018	98	0.0000	1.0000	100.00
0.5	2,070,049	734	0.0004	0.9996	100.00
1.5	2,063,110	4,939	0.0024	0.9976	99.96
2.5	2,078,940	1,880	0.0009	0.9991	99.72
3.5	1,810,907	348	0.0002	0.9998	99.63
4.5	1,810,672	16,680	0.0092	0.9908	99.61
5.5	1,642,820	2,252	0.0014	0.9986	98.69
6.5	1,638,187	3,535	0.0022	0.9978	98.56
7.5	1,636,492	2,092	0.0013	0.9987	98.35
8.5	1,411,428	2,085	0.0015	0.9985	98.22
9.5	1,406,106	1,831	0.0013	0.9987	98.07
10.5	1,400,453	695	0.0005	0.9995	97.95
11.5	1,388,307	7,154	0.0052	0.9948	97.90
12.5	1,265,855	711	0.0006	0.9994	97.39
13.5	1,258,658	5,397	0.0043	0.9957	97.34
14.5	883,701	3,263	0.0037	0.9963	96.92
15.5	880,454	294	0.0003	0.9997	96.56
16.5	856,647	1,564	0.0018	0.9982	96.53
17.5	811,182	5,108	0.0063	0.9937	96.36
18.5	732,962	4,823	0.0066	0.9934	95.75
19.5	610,483	985	0.0016	0.9984	95.12
20.5	602,125	1,322	0.0022	0.9978	94.97
21.5	592,994	2,722	0.0046	0.9954	94.76
22.5	614,350	2,357	0.0038	0.9962	94.32
23.5	538,209	1,238	0.0023	0.9977	93.96
24.5	532,304	7,606	0.0143	0.9857	93.74
25.5	523,326	596	0.0011	0.9989	92.40
26.5	522,248	605	0.0012	0.9988	92.30
27.5	520,666	6,151	0.0118	0.9882	92.19
28.5	509,085	2,070	0.0041	0.9959	91.10
29.5	421,088	1,488	0.0035	0.9965	90.73
30.5	431,510	5,047	0.0117	0.9883	90.41
31.5	425,458	9,416	0.0221	0.9779	89.35
32.5	415,925	3,549	0.0085	0.9915	87.38
33.5	405,138	9,109	0.0225	0.9775	86.63
34.5	396,031	13,722	0.0346	0.9654	84.68
35.5	353,258	276	0.0008	0.9992	81.75
36.5	360,401	273	0.0008	0.9992	81.69
37.5	337,155	3,979	0.0118	0.9882	81.62
38.5	291,572	10,054	0.0345	0.9655	80.66

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1941-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	279,196	1,961	0.0070	0.9930	77.88	
40.5	277,235	6,279	0.0226	0.9774	77.33	
41.5	244,251	207	0.0008	0.9992	75.58	
42.5	244,006	651	0.0027	0.9973	75.52	
43.5	232,033	1,094	0.0047	0.9953	75.32	
44.5	198,848	1,314	0.0066	0.9934	74.96	
45.5	197,320	808	0.0041	0.9959	74.47	
46.5	195,392	51	0.0003	0.9997	74.16	
47.5	194,705	3,408	0.0175	0.9825	74.14	
48.5	189,306	1,491	0.0079	0.9921	72.84	
49.5	171,428	2,703	0.0158	0.9842	72.27	
50.5	168,725	264	0.0016	0.9984	71.13	
51.5	159,970		0.0000	1.0000	71.02	
52.5	158,612	80	0.0005	0.9995	71.02	
53.5	155,057	558	0.0036	0.9964	70.98	
54.5	142,863		0.0000	1.0000	70.73	
55.5	142,656	818	0.0057	0.9943	70.73	
56.5	137,614	154	0.0011	0.9989	70.32	
57.5	137,101		0.0000	1.0000	70.24	
58.5	122,353	225	0.0018	0.9982	70.24	
59.5	116,315	131	0.0011	0.9989	70.11	
60.5	115,463	20	0.0002	0.9998	70.03	
61.5	110,540		0.0000	1.0000	70.02	
62.5	102,777		0.0000	1.0000	70.02	
63.5	96,513	1,682	0.0174	0.9826	70.02	
64.5	94,058		0.0000	1.0000	68.80	
65.5	93,248	226	0.0024	0.9976	68.80	
66.5	89,067	269	0.0030	0.9970	68.64	
67.5	85,509		0.0000	1.0000	68.43	
68.5	80,832		0.0000	1.0000	68.43	
69.5	67,248		0.0000	1.0000	68.43	
70.5	57,453		0.0000	1.0000	68.43	
71.5	45,054		0.0000	1.0000	68.43	
72.5	36,137	379	0.0105	0.9895	68.43	
73.5	14,123		0.0000	1.0000	67.71	
74.5	9,632		0.0000	1.0000	67.71	
75.5	9,165		0.0000	1.0000	67.71	
76.5	9,132		0.0000	1.0000	67.71	
77.5	9,132		0.0000	1.0000	67.71	
78.5	9,132		0.0000	1.0000	67.71	

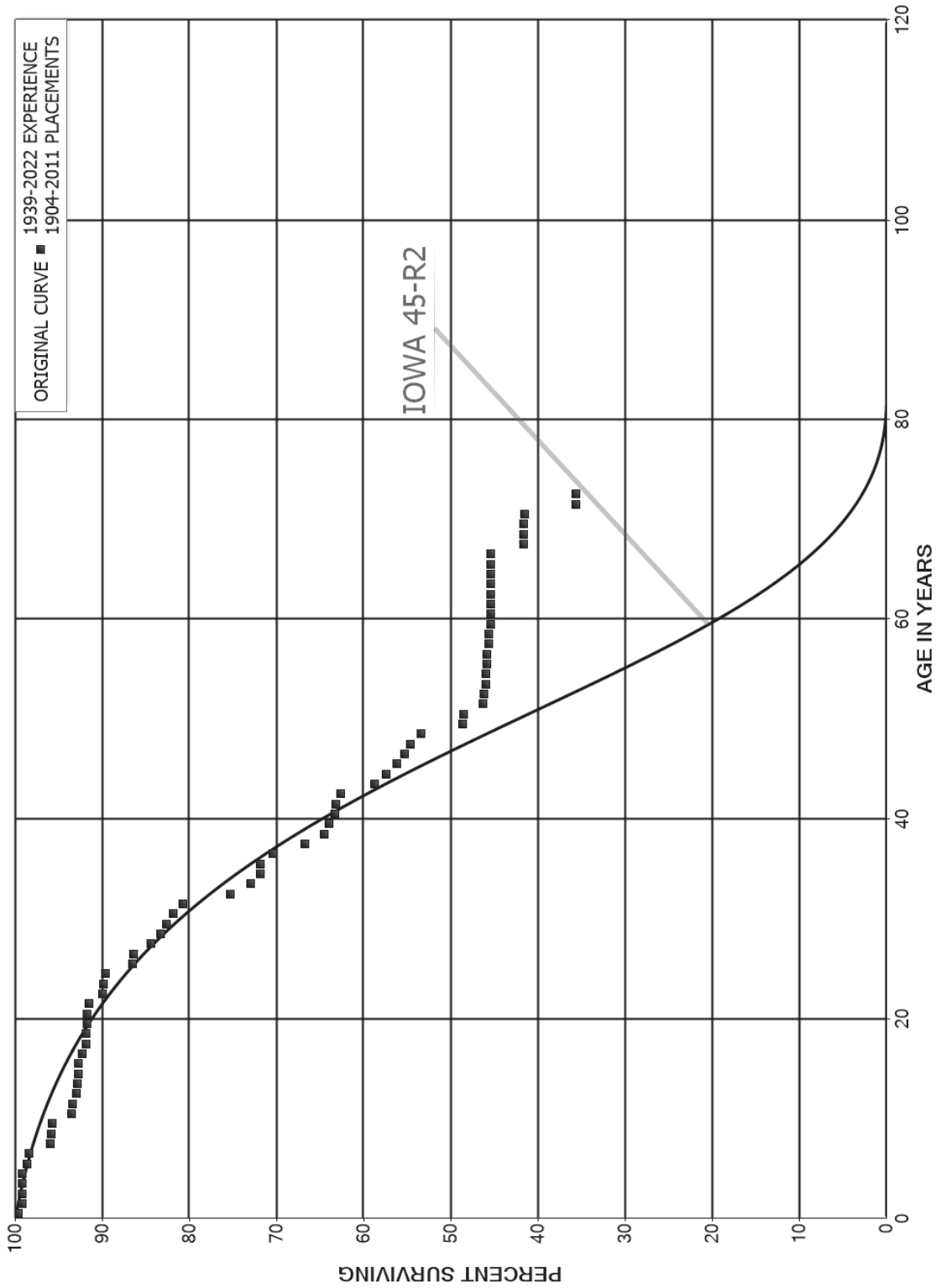
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1941-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,132		0.0000	1.0000	67.71
80.5	4,564		0.0000	1.0000	67.71
81.5	4,564		0.0000	1.0000	67.71
82.5	4,564	67	0.0146	0.9854	67.71
83.5	4,498		0.0000	1.0000	66.72
84.5	4,403		0.0000	1.0000	66.72
85.5	4,403		0.0000	1.0000	66.72
86.5	4,189		0.0000	1.0000	66.72
87.5	4,189		0.0000	1.0000	66.72
88.5	4,189		0.0000	1.0000	66.72
89.5	3,881		0.0000	1.0000	66.72
90.5	3,881		0.0000	1.0000	66.72
91.5	3,881	1,152	0.2970	0.7030	66.72
92.5	2,728		0.0000	1.0000	46.91
93.5	2,728		0.0000	1.0000	46.91
94.5	2,728		0.0000	1.0000	46.91
95.5	2,728		0.0000	1.0000	46.91
96.5	2,054		0.0000	1.0000	46.91
97.5	2,054		0.0000	1.0000	46.91
98.5	2,054		0.0000	1.0000	46.91
99.5	2,054		0.0000	1.0000	46.91
100.5	2,054		0.0000	1.0000	46.91
101.5	2,039		0.0000	1.0000	46.91
102.5	2,039		0.0000	1.0000	46.91
103.5	2,039		0.0000	1.0000	46.91
104.5	2,039		0.0000	1.0000	46.91
105.5	2,039		0.0000	1.0000	46.91
106.5	2,039		0.0000	1.0000	46.91
107.5					46.91

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,040	740	0.0039	0.9961	100.00
0.5	191,939	809	0.0042	0.9958	99.61
1.5	203,258		0.0000	1.0000	99.19
2.5	199,117	47	0.0002	0.9998	99.19
3.5	199,012	34	0.0002	0.9998	99.17
4.5	198,018	1,035	0.0052	0.9948	99.15
5.5	197,203	458	0.0023	0.9977	98.64
6.5	196,883	4,994	0.0254	0.9746	98.41
7.5	205,554	151	0.0007	0.9993	95.91
8.5	204,509	150	0.0007	0.9993	95.84
9.5	206,443	4,841	0.0235	0.9765	95.77
10.5	209,832	278	0.0013	0.9987	93.52
11.5	203,306	1,030	0.0051	0.9949	93.40
12.5	204,165	156	0.0008	0.9992	92.93
13.5	208,060	280	0.0013	0.9987	92.86
14.5	207,780	128	0.0006	0.9994	92.73
15.5	208,206	974	0.0047	0.9953	92.67
16.5	218,774	986	0.0045	0.9955	92.24
17.5	217,565		0.0000	1.0000	91.82
18.5	220,033	210	0.0010	0.9990	91.82
19.5	213,145	74	0.0003	0.9997	91.74
20.5	210,902	496	0.0024	0.9976	91.71
21.5	210,406	3,676	0.0175	0.9825	91.49
22.5	200,416	134	0.0007	0.9993	89.89
23.5	203,094	609	0.0030	0.9970	89.83
24.5	200,771	6,800	0.0339	0.9661	89.56
25.5	193,577	417	0.0022	0.9978	86.53
26.5	188,899	4,149	0.0220	0.9780	86.34
27.5	190,357	2,597	0.0136	0.9864	84.45
28.5	187,332	1,628	0.0087	0.9913	83.29
29.5	180,076	1,491	0.0083	0.9917	82.57
30.5	172,025	2,437	0.0142	0.9858	81.89
31.5	165,328	11,043	0.0668	0.9332	80.73
32.5	150,156	4,782	0.0318	0.9682	75.33
33.5	139,104	2,124	0.0153	0.9847	72.94
34.5	137,127		0.0000	1.0000	71.82
35.5	137,074	2,715	0.0198	0.9802	71.82
36.5	129,942	6,870	0.0529	0.9471	70.40
37.5	122,836	4,094	0.0333	0.9667	66.68
38.5	105,733	737	0.0070	0.9930	64.46

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	99,285	1,163	0.0117	0.9883	64.01	
40.5	92,848	123	0.0013	0.9987	63.26	
41.5	78,788	745	0.0095	0.9905	63.17	
42.5	71,931	4,394	0.0611	0.9389	62.58	
43.5	67,536	1,563	0.0231	0.9769	58.75	
44.5	68,416	1,409	0.0206	0.9794	57.39	
45.5	67,007	1,140	0.0170	0.9830	56.21	
46.5	65,867	807	0.0123	0.9877	55.26	
47.5	65,060	1,351	0.0208	0.9792	54.58	
48.5	63,404	5,772	0.0910	0.9090	53.44	
49.5	57,632	64	0.0011	0.9989	48.58	
50.5	57,568	2,613	0.0454	0.9546	48.53	
51.5	49,141	157	0.0032	0.9968	46.32	
52.5	48,564	202	0.0042	0.9958	46.17	
53.5	37,692		0.0000	1.0000	45.98	
54.5	37,692	100	0.0027	0.9973	45.98	
55.5	37,591		0.0000	1.0000	45.86	
56.5	37,591	229	0.0061	0.9939	45.86	
57.5	37,363		0.0000	1.0000	45.58	
58.5	36,414	135	0.0037	0.9963	45.58	
59.5	36,279		0.0000	1.0000	45.41	
60.5	36,279		0.0000	1.0000	45.41	
61.5	33,931	51	0.0015	0.9985	45.41	
62.5	33,880		0.0000	1.0000	45.34	
63.5	33,152		0.0000	1.0000	45.34	
64.5	30,013		0.0000	1.0000	45.34	
65.5	30,013		0.0000	1.0000	45.34	
66.5	29,943	2,431	0.0812	0.9188	45.34	
67.5	25,824		0.0000	1.0000	41.66	
68.5	23,320		0.0000	1.0000	41.66	
69.5	20,569	92	0.0045	0.9955	41.66	
70.5	15,112	2,133	0.1412	0.8588	41.48	
71.5	11,957		0.0000	1.0000	35.62	
72.5	8,432		0.0000	1.0000	35.62	
73.5	8,015		0.0000	1.0000	35.62	
74.5	8,015		0.0000	1.0000	35.62	
75.5	7,486		0.0000	1.0000	35.62	
76.5	7,486		0.0000	1.0000	35.62	
77.5	7,486		0.0000	1.0000	35.62	
78.5	7,486		0.0000	1.0000	35.62	

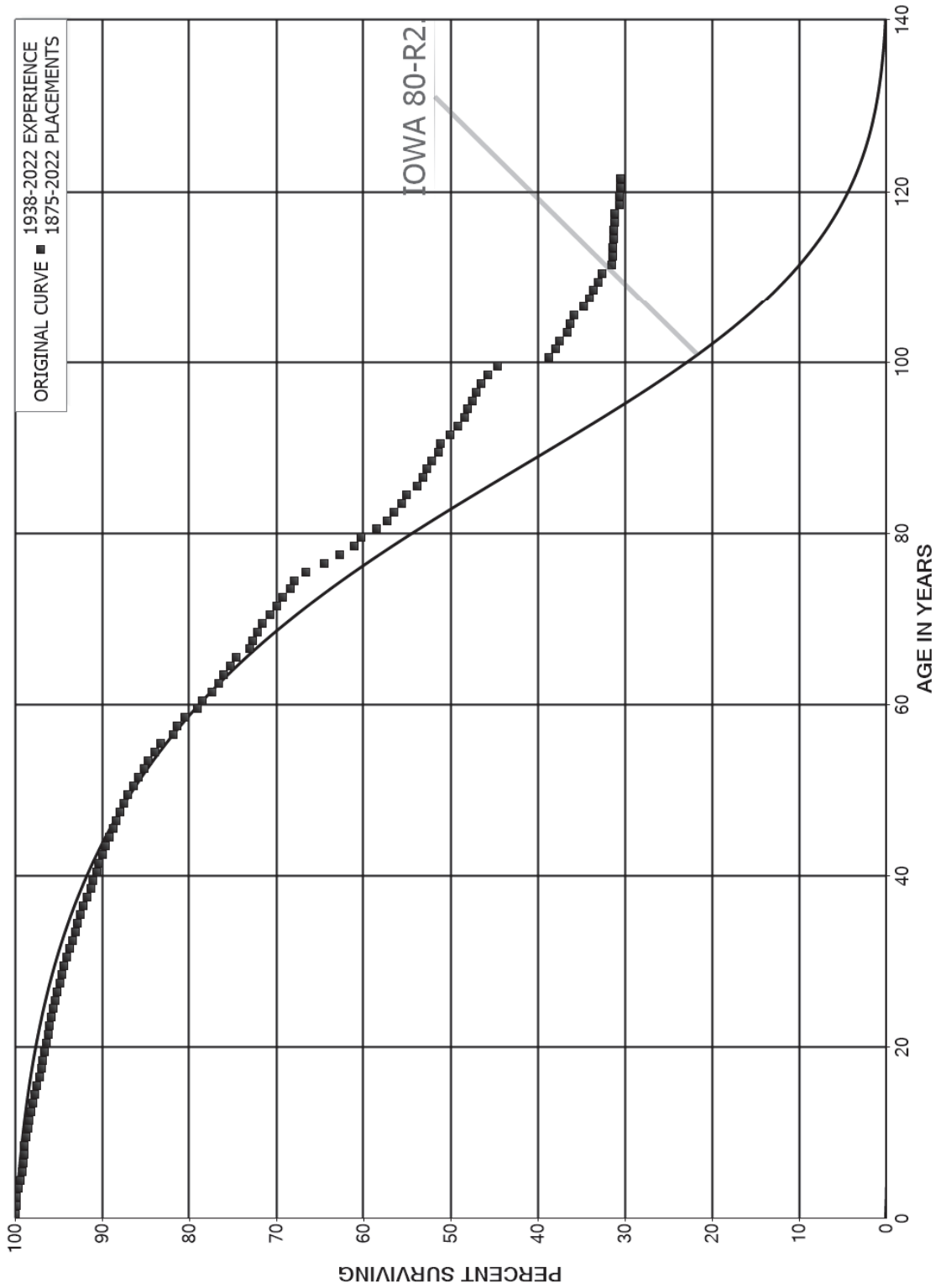
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,486		0.0000	1.0000	35.62
80.5	7,486		0.0000	1.0000	35.62
81.5	4,554		0.0000	1.0000	35.62
82.5	4,554		0.0000	1.0000	35.62
83.5	4,535		0.0000	1.0000	35.62
84.5	4,535		0.0000	1.0000	35.62
85.5	4,297		0.0000	1.0000	35.62
86.5	4,297		0.0000	1.0000	35.62
87.5	4,297		0.0000	1.0000	35.62
88.5	4,297		0.0000	1.0000	35.62
89.5	4,297		0.0000	1.0000	35.62
90.5	4,202		0.0000	1.0000	35.62
91.5	4,202		0.0000	1.0000	35.62
92.5	3,908		0.0000	1.0000	35.62
93.5	3,646		0.0000	1.0000	35.62
94.5	3,646		0.0000	1.0000	35.62
95.5	3,574		0.0000	1.0000	35.62
96.5	3,574		0.0000	1.0000	35.62
97.5	3,574		0.0000	1.0000	35.62
98.5	3,574		0.0000	1.0000	35.62
99.5	3,170		0.0000	1.0000	35.62
100.5	3,170		0.0000	1.0000	35.62
101.5	3,170		0.0000	1.0000	35.62
102.5	98		0.0000	1.0000	35.62
103.5	98		0.0000	1.0000	35.62
104.5	98		0.0000	1.0000	35.62
105.5	98		0.0000	1.0000	35.62
106.5	98		0.0000	1.0000	35.62
107.5	98		0.0000	1.0000	35.62
108.5	98		0.0000	1.0000	35.62
109.5	98		0.0000	1.0000	35.62
110.5	98		0.0000	1.0000	35.62
111.5	98		0.0000	1.0000	35.62
112.5	98		0.0000	1.0000	35.62
113.5	98		0.0000	1.0000	35.62
114.5	98		0.0000	1.0000	35.62
115.5	98		0.0000	1.0000	35.62
116.5	98		0.0000	1.0000	35.62
117.5	98		0.0000	1.0000	35.62
118.5					35.62

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2022

EXPERIENCE BAND 1938-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	354,178,197	116,799	0.0003	0.9997	100.00
0.5	305,283,804	258,921	0.0008	0.9992	99.97
1.5	301,364,168	246,619	0.0008	0.9992	99.88
2.5	294,289,575	530,911	0.0018	0.9982	99.80
3.5	277,814,250	742,402	0.0027	0.9973	99.62
4.5	271,267,997	383,029	0.0014	0.9986	99.35
5.5	255,610,895	262,328	0.0010	0.9990	99.21
6.5	248,538,672	262,512	0.0011	0.9989	99.11
7.5	238,679,050	264,772	0.0011	0.9989	99.01
8.5	230,327,605	385,699	0.0017	0.9983	98.90
9.5	213,768,828	374,508	0.0018	0.9982	98.73
10.5	203,143,968	360,084	0.0018	0.9982	98.56
11.5	191,409,155	406,861	0.0021	0.9979	98.38
12.5	182,327,567	509,036	0.0028	0.9972	98.18
13.5	176,538,378	259,389	0.0015	0.9985	97.90
14.5	169,496,770	500,293	0.0030	0.9970	97.76
15.5	161,766,562	499,680	0.0031	0.9969	97.47
16.5	153,385,192	290,623	0.0019	0.9981	97.17
17.5	143,444,608	295,793	0.0021	0.9979	96.98
18.5	140,322,678	269,602	0.0019	0.9981	96.78
19.5	136,783,054	310,653	0.0023	0.9977	96.60
20.5	132,505,228	206,734	0.0016	0.9984	96.38
21.5	131,070,352	267,323	0.0020	0.9980	96.23
22.5	130,930,006	225,348	0.0017	0.9983	96.03
23.5	126,605,370	316,684	0.0025	0.9975	95.87
24.5	119,524,825	331,105	0.0028	0.9972	95.63
25.5	113,134,219	250,634	0.0022	0.9978	95.36
26.5	110,502,989	374,007	0.0034	0.9966	95.15
27.5	107,660,838	225,309	0.0021	0.9979	94.83
28.5	104,409,853	292,107	0.0028	0.9972	94.63
29.5	100,694,395	336,168	0.0033	0.9967	94.37
30.5	98,206,722	365,892	0.0037	0.9963	94.05
31.5	92,566,003	275,513	0.0030	0.9970	93.70
32.5	84,353,040	348,282	0.0041	0.9959	93.42
33.5	82,113,223	205,979	0.0025	0.9975	93.04
34.5	80,655,387	288,606	0.0036	0.9964	92.80
35.5	76,698,468	286,315	0.0037	0.9963	92.47
36.5	74,622,403	295,163	0.0040	0.9960	92.12
37.5	72,160,631	397,908	0.0055	0.9945	91.76
38.5	68,388,888	182,807	0.0027	0.9973	91.25

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,082,285	271,794	0.0041	0.9959	91.01
40.5	64,882,878	183,209	0.0028	0.9972	90.64
41.5	62,138,092	288,121	0.0046	0.9954	90.39
42.5	61,197,645	262,606	0.0043	0.9957	89.97
43.5	58,386,789	232,717	0.0040	0.9960	89.58
44.5	53,227,029	292,242	0.0055	0.9945	89.22
45.5	50,338,703	171,239	0.0034	0.9966	88.73
46.5	49,506,357	255,306	0.0052	0.9948	88.43
47.5	47,617,147	243,342	0.0051	0.9949	87.98
48.5	44,772,971	253,173	0.0057	0.9943	87.53
49.5	42,909,706	298,957	0.0070	0.9930	87.03
50.5	40,233,077	266,787	0.0066	0.9934	86.42
51.5	39,272,927	312,371	0.0080	0.9920	85.85
52.5	38,007,335	209,858	0.0055	0.9945	85.17
53.5	35,749,611	308,425	0.0086	0.9914	84.70
54.5	32,851,892	256,247	0.0078	0.9922	83.97
55.5	28,313,974	503,773	0.0178	0.9822	83.31
56.5	26,466,274	145,689	0.0055	0.9945	81.83
57.5	25,469,894	287,171	0.0113	0.9887	81.38
58.5	23,353,367	413,151	0.0177	0.9823	80.46
59.5	21,107,280	140,364	0.0067	0.9933	79.04
60.5	19,187,514	270,863	0.0141	0.9859	78.51
61.5	16,667,528	159,927	0.0096	0.9904	77.40
62.5	15,778,753	116,394	0.0074	0.9926	76.66
63.5	13,729,554	144,652	0.0105	0.9895	76.10
64.5	12,675,998	113,887	0.0090	0.9910	75.30
65.5	11,149,985	225,441	0.0202	0.9798	74.62
66.5	10,454,820	48,076	0.0046	0.9954	73.11
67.5	9,417,293	72,667	0.0077	0.9923	72.77
68.5	8,652,595	77,030	0.0089	0.9911	72.21
69.5	7,906,699	90,119	0.0114	0.9886	71.57
70.5	6,562,766	79,435	0.0121	0.9879	70.75
71.5	6,252,191	50,531	0.0081	0.9919	69.90
72.5	5,937,760	80,516	0.0136	0.9864	69.33
73.5	4,621,267	33,910	0.0073	0.9927	68.39
74.5	3,936,385	71,734	0.0182	0.9818	67.89
75.5	3,819,705	120,033	0.0314	0.9686	66.65
76.5	3,644,495	104,193	0.0286	0.9714	64.56
77.5	3,498,922	91,107	0.0260	0.9740	62.71
78.5	3,265,067	42,078	0.0129	0.9871	61.08

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,184,107	92,113	0.0289	0.9711	60.29
80.5	3,008,531	64,129	0.0213	0.9787	58.55
81.5	2,844,594	37,237	0.0131	0.9869	57.30
82.5	2,879,162	47,900	0.0166	0.9834	56.55
83.5	2,629,404	25,419	0.0097	0.9903	55.61
84.5	2,545,313	57,845	0.0227	0.9773	55.07
85.5	2,427,193	29,570	0.0122	0.9878	53.82
86.5	2,362,934	19,614	0.0083	0.9917	53.16
87.5	2,277,319	23,116	0.0102	0.9898	52.72
88.5	2,245,416	32,467	0.0145	0.9855	52.19
89.5	2,206,101	13,103	0.0059	0.9941	51.43
90.5	2,192,223	47,083	0.0215	0.9785	51.13
91.5	2,088,669	36,032	0.0173	0.9827	50.03
92.5	1,971,732	31,509	0.0160	0.9840	49.17
93.5	1,901,192	11,958	0.0063	0.9937	48.38
94.5	1,859,920	22,334	0.0120	0.9880	48.08
95.5	1,791,115	15,983	0.0089	0.9911	47.50
96.5	1,635,553	20,519	0.0125	0.9875	47.08
97.5	1,474,456	25,193	0.0171	0.9829	46.49
98.5	1,370,586	30,655	0.0224	0.9776	45.69
99.5	1,396,795	186,332	0.1334	0.8666	44.67
100.5	1,196,572	22,165	0.0185	0.9815	38.71
101.5	1,072,206	12,722	0.0119	0.9881	37.99
102.5	1,055,777	26,199	0.0248	0.9752	37.54
103.5	1,010,074	9,511	0.0094	0.9906	36.61
104.5	998,279	13,130	0.0132	0.9868	36.27
105.5	859,786	25,628	0.0298	0.9702	35.79
106.5	809,916	15,057	0.0186	0.9814	34.72
107.5	769,626	9,531	0.0124	0.9876	34.08
108.5	703,529	11,844	0.0168	0.9832	33.65
109.5	623,854	8,909	0.0143	0.9857	33.09
110.5	603,737	20,264	0.0336	0.9664	32.62
111.5	565,247	1,742	0.0031	0.9969	31.52
112.5	554,985	1,282	0.0023	0.9977	31.42
113.5	532,203	347	0.0007	0.9993	31.35
114.5	517,360	294	0.0006	0.9994	31.33
115.5	512,465	2,347	0.0046	0.9954	31.31
116.5	437,377	192	0.0004	0.9996	31.17
117.5	402,184	6,611	0.0164	0.9836	31.16
118.5	395,101		0.0000	1.0000	30.64

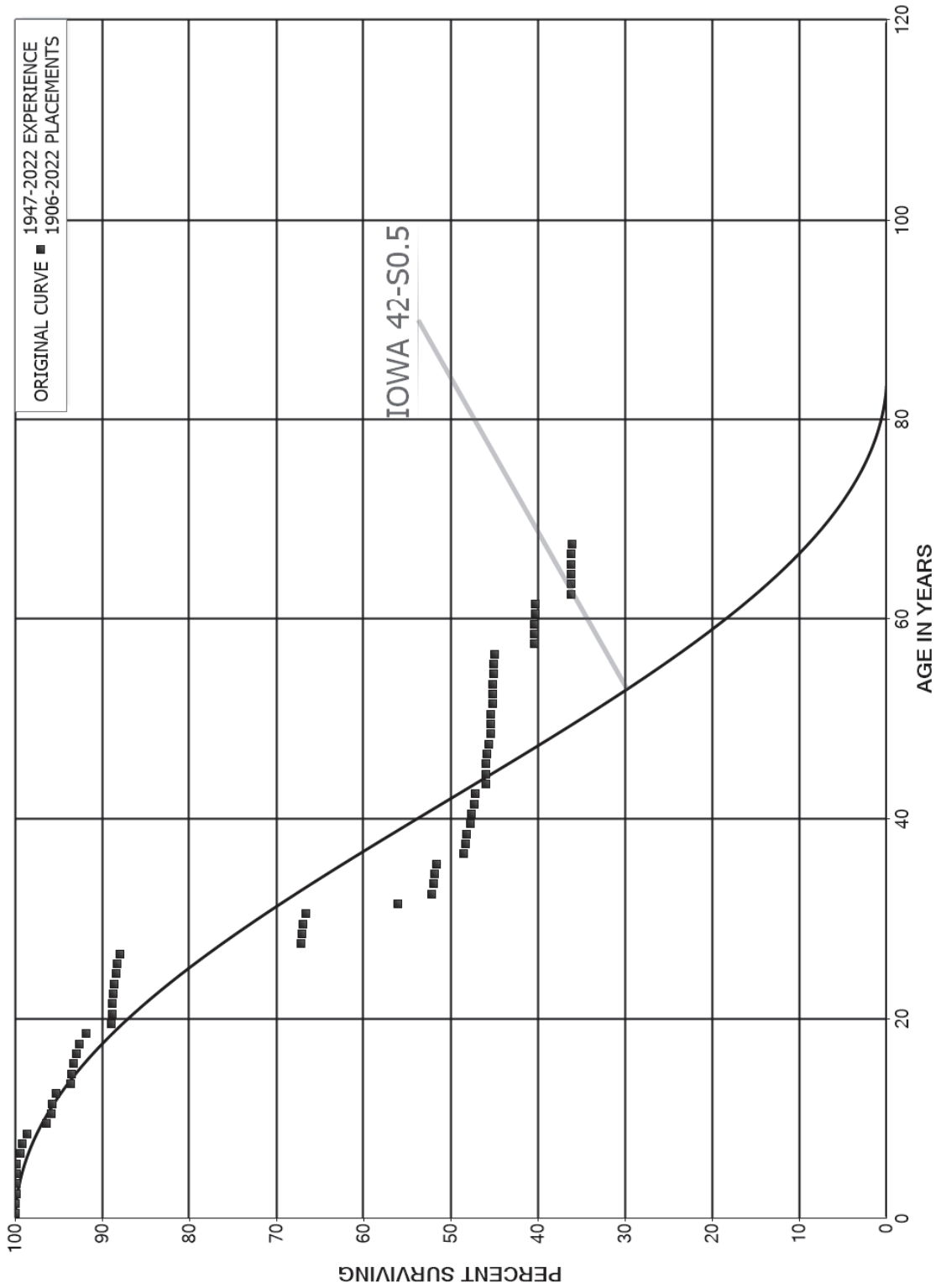
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	374,481	2,180	0.0058	0.9942	30.64
120.5	218,807		0.0000	1.0000	30.47
121.5	189,798	1,552	0.0082	0.9918	30.47
122.5	109,273		0.0000	1.0000	30.22
123.5	89,030	48	0.0005	0.9995	30.22
124.5	88,981		0.0000	1.0000	30.20
125.5	79,548		0.0000	1.0000	30.20
126.5	77,472		0.0000	1.0000	30.20
127.5	77,472	23	0.0003	0.9997	30.20
128.5	76,022		0.0000	1.0000	30.19
129.5	61,387		0.0000	1.0000	30.19
130.5	53,163		0.0000	1.0000	30.19
131.5	41,604	4,218	0.1014	0.8986	30.19
132.5	29,832		0.0000	1.0000	27.13
133.5	28,614		0.0000	1.0000	27.13
134.5	23,563		0.0000	1.0000	27.13
135.5	10,580		0.0000	1.0000	27.13
136.5	8,543		0.0000	1.0000	27.13
137.5	8,543		0.0000	1.0000	27.13
138.5	8,543		0.0000	1.0000	27.13
139.5	8,543		0.0000	1.0000	27.13
140.5	8,543		0.0000	1.0000	27.13
141.5	8,543	453	0.0530	0.9470	27.13
142.5	8,090		0.0000	1.0000	25.69
143.5	8,090		0.0000	1.0000	25.69
144.5	8,090		0.0000	1.0000	25.69
145.5	8,090		0.0000	1.0000	25.69
146.5	8,090		0.0000	1.0000	25.69
147.5					25.69

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2022 EXPERIENCE BAND 1947-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,765,218		0.0000	1.0000	100.00
0.5	22,501,083	23,438	0.0010	0.9990	100.00
1.5	22,545,112	7,385	0.0003	0.9997	99.90
2.5	21,295,019	10,509	0.0005	0.9995	99.86
3.5	19,048,361	2,859	0.0002	0.9998	99.81
4.5	19,411,782	2,282	0.0001	0.9999	99.80
5.5	19,021,424	79,572	0.0042	0.9958	99.79
6.5	17,484,889	28,906	0.0017	0.9983	99.37
7.5	18,589,131	112,878	0.0061	0.9939	99.21
8.5	15,467,936	351,613	0.0227	0.9773	98.60
9.5	14,973,442	84,260	0.0056	0.9944	96.36
10.5	14,277,907	14,192	0.0010	0.9990	95.82
11.5	13,464,719	59,184	0.0044	0.9956	95.72
12.5	13,274,842	232,708	0.0175	0.9825	95.30
13.5	11,118,000	11,593	0.0010	0.9990	93.63
14.5	9,058,813	24,666	0.0027	0.9973	93.54
15.5	6,842,022	22,934	0.0034	0.9966	93.28
16.5	6,565,250	21,031	0.0032	0.9968	92.97
17.5	4,833,717	45,302	0.0094	0.9906	92.67
18.5	6,210,781	193,026	0.0311	0.9689	91.80
19.5	5,682,392	3,880	0.0007	0.9993	88.95
20.5	5,662,848	6,558	0.0012	0.9988	88.89
21.5	5,182,606	3,266	0.0006	0.9994	88.78
22.5	7,936,367	9,864	0.0012	0.9988	88.73
23.5	7,925,935	15,955	0.0020	0.9980	88.62
24.5	7,850,191	10,329	0.0013	0.9987	88.44
25.5	7,810,910	34,112	0.0044	0.9956	88.32
26.5	7,447,035	1,759,570	0.2363	0.7637	87.94
27.5	5,421,707	10,216	0.0019	0.9981	67.16
28.5	4,855,414	4,837	0.0010	0.9990	67.03
29.5	4,190,391	19,732	0.0047	0.9953	66.97
30.5	4,679,290	742,904	0.1588	0.8412	66.65
31.5	3,996,630	281,068	0.0703	0.9297	56.07
32.5	2,397,080	7,061	0.0029	0.9971	52.13
33.5	1,120,079	1,799	0.0016	0.9984	51.97
34.5	2,503,353	14,055	0.0056	0.9944	51.89
35.5	2,474,794	146,863	0.0593	0.9407	51.60
36.5	2,309,858	13,348	0.0058	0.9942	48.54
37.5	2,282,721	2,854	0.0013	0.9987	48.26
38.5	2,259,169	20,837	0.0092	0.9908	48.20

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2022			EXPERIENCE BAND 1947-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,203,436	6,743	0.0031	0.9969	47.75	
40.5	1,839,562	12,945	0.0070	0.9930	47.60	
41.5	1,685,228	5,318	0.0032	0.9968	47.27	
42.5	1,645,566	40,140	0.0244	0.9756	47.12	
43.5	1,521,367	391	0.0003	0.9997	45.97	
44.5	260,743	301	0.0012	0.9988	45.96	
45.5	261,871	258	0.0010	0.9990	45.91	
46.5	259,294	1,344	0.0052	0.9948	45.86	
47.5	230,388	914	0.0040	0.9960	45.62	
48.5	224,210	37	0.0002	0.9998	45.44	
49.5	229,919	61	0.0003	0.9997	45.43	
50.5	248,156	1,647	0.0066	0.9934	45.42	
51.5	234,515		0.0000	1.0000	45.12	
52.5	234,896		0.0000	1.0000	45.12	
53.5	234,984	400	0.0017	0.9983	45.12	
54.5	233,498	75	0.0003	0.9997	45.04	
55.5	232,931	200	0.0009	0.9991	45.03	
56.5	232,658	23,733	0.1020	0.8980	44.99	
57.5	208,958	85	0.0004	0.9996	40.40	
58.5	165,045	61	0.0004	0.9996	40.39	
59.5	137,408	133	0.0010	0.9990	40.37	
60.5	107,313	24	0.0002	0.9998	40.33	
61.5	107,046	11,060	0.1033	0.8967	40.32	
62.5	95,215		0.0000	1.0000	36.16	
63.5	93,524		0.0000	1.0000	36.16	
64.5	93,524		0.0000	1.0000	36.16	
65.5	93,467		0.0000	1.0000	36.16	
66.5	92,255	180	0.0020	0.9980	36.16	
67.5	44,893	754	0.0168	0.9832	36.09	
68.5	30,649		0.0000	1.0000	35.48	
69.5	30,649		0.0000	1.0000	35.48	
70.5	3,664	327	0.0893	0.9107	35.48	
71.5	3,336	85	0.0254	0.9746	32.31	
72.5	1,857		0.0000	1.0000	31.49	
73.5	1,857		0.0000	1.0000	31.49	
74.5	1,657		0.0000	1.0000	31.49	
75.5	1,657		0.0000	1.0000	31.49	
76.5	1,657		0.0000	1.0000	31.49	
77.5	1,657		0.0000	1.0000	31.49	
78.5	1,657	170	0.1026	0.8974	31.49	

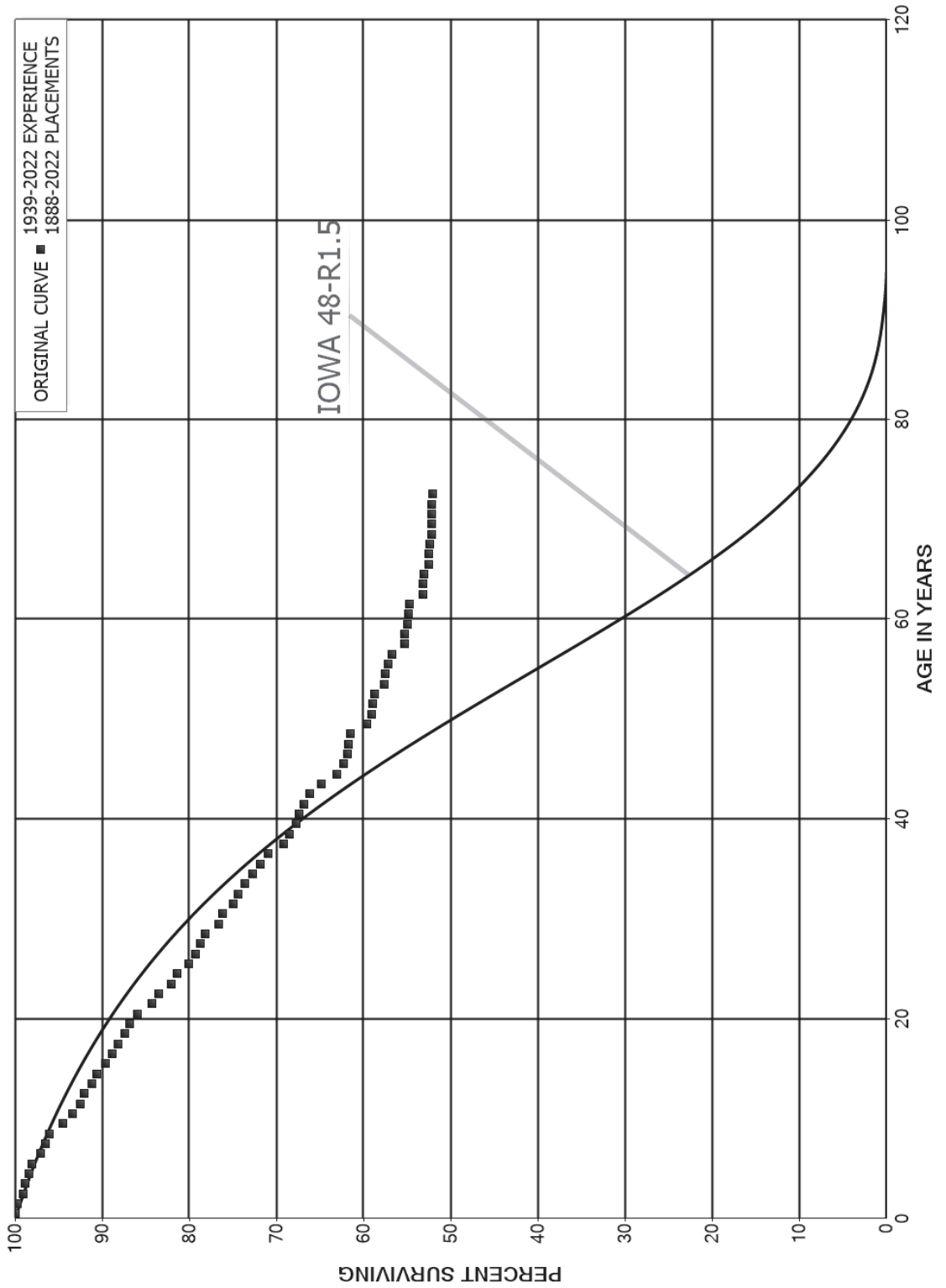
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2022			EXPERIENCE BAND 1947-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,487		0.0000	1.0000	28.26
80.5	1,997		0.0000	1.0000	28.26
81.5	1,997		0.0000	1.0000	28.26
82.5	1,997		0.0000	1.0000	28.26
83.5	1,997		0.0000	1.0000	28.26
84.5	1,323		0.0000	1.0000	28.26
85.5	1,323		0.0000	1.0000	28.26
86.5	1,199		0.0000	1.0000	28.26
87.5	1,199		0.0000	1.0000	28.26
88.5	1,199		0.0000	1.0000	28.26
89.5	1,199		0.0000	1.0000	28.26
90.5	599		0.0000	1.0000	28.26
91.5					28.26
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	599		0.0000		
98.5	599		0.0000		
99.5	599		0.0000		
100.5	599		0.0000		
101.5	599		0.0000		
102.5					

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2022

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,310,539	13,310	0.0003	0.9997	100.00
0.5	43,462,227	121,169	0.0028	0.9972	99.97
1.5	43,386,908	273,756	0.0063	0.9937	99.69
2.5	43,188,977	108,471	0.0025	0.9975	99.06
3.5	42,512,775	167,709	0.0039	0.9961	98.81
4.5	41,790,353	160,500	0.0038	0.9962	98.42
5.5	30,686,446	314,714	0.0103	0.9897	98.05
6.5	28,418,017	164,472	0.0058	0.9942	97.04
7.5	26,286,209	108,226	0.0041	0.9959	96.48
8.5	24,592,334	409,219	0.0166	0.9834	96.08
9.5	22,996,343	269,577	0.0117	0.9883	94.48
10.5	20,285,025	198,303	0.0098	0.9902	93.38
11.5	18,566,359	84,800	0.0046	0.9954	92.46
12.5	17,251,869	158,950	0.0092	0.9908	92.04
13.5	16,581,216	110,017	0.0066	0.9934	91.19
14.5	15,947,367	165,629	0.0104	0.9896	90.59
15.5	14,621,845	138,778	0.0095	0.9905	89.65
16.5	13,270,244	96,314	0.0073	0.9927	88.80
17.5	12,997,023	118,103	0.0091	0.9909	88.15
18.5	11,301,384	63,532	0.0056	0.9944	87.35
19.5	10,502,498	115,611	0.0110	0.9890	86.86
20.5	9,248,582	171,593	0.0186	0.9814	85.90
21.5	8,723,666	88,583	0.0102	0.9898	84.31
22.5	8,513,146	142,998	0.0168	0.9832	83.45
23.5	7,911,581	63,158	0.0080	0.9920	82.05
24.5	7,108,244	111,773	0.0157	0.9843	81.40
25.5	6,369,968	66,697	0.0105	0.9895	80.12
26.5	6,308,264	39,733	0.0063	0.9937	79.28
27.5	5,966,673	46,343	0.0078	0.9922	78.78
28.5	5,640,417	109,095	0.0193	0.9807	78.17
29.5	4,870,965	32,015	0.0066	0.9934	76.65
30.5	4,652,393	74,355	0.0160	0.9840	76.15
31.5	4,181,231	28,258	0.0068	0.9932	74.93
32.5	3,980,977	42,124	0.0106	0.9894	74.43
33.5	3,703,247	48,224	0.0130	0.9870	73.64
34.5	3,567,200	39,226	0.0110	0.9890	72.68
35.5	3,090,066	38,947	0.0126	0.9874	71.88
36.5	3,105,357	77,015	0.0248	0.9752	70.98
37.5	2,750,554	29,607	0.0108	0.9892	69.22
38.5	2,593,720	29,891	0.0115	0.9885	68.47

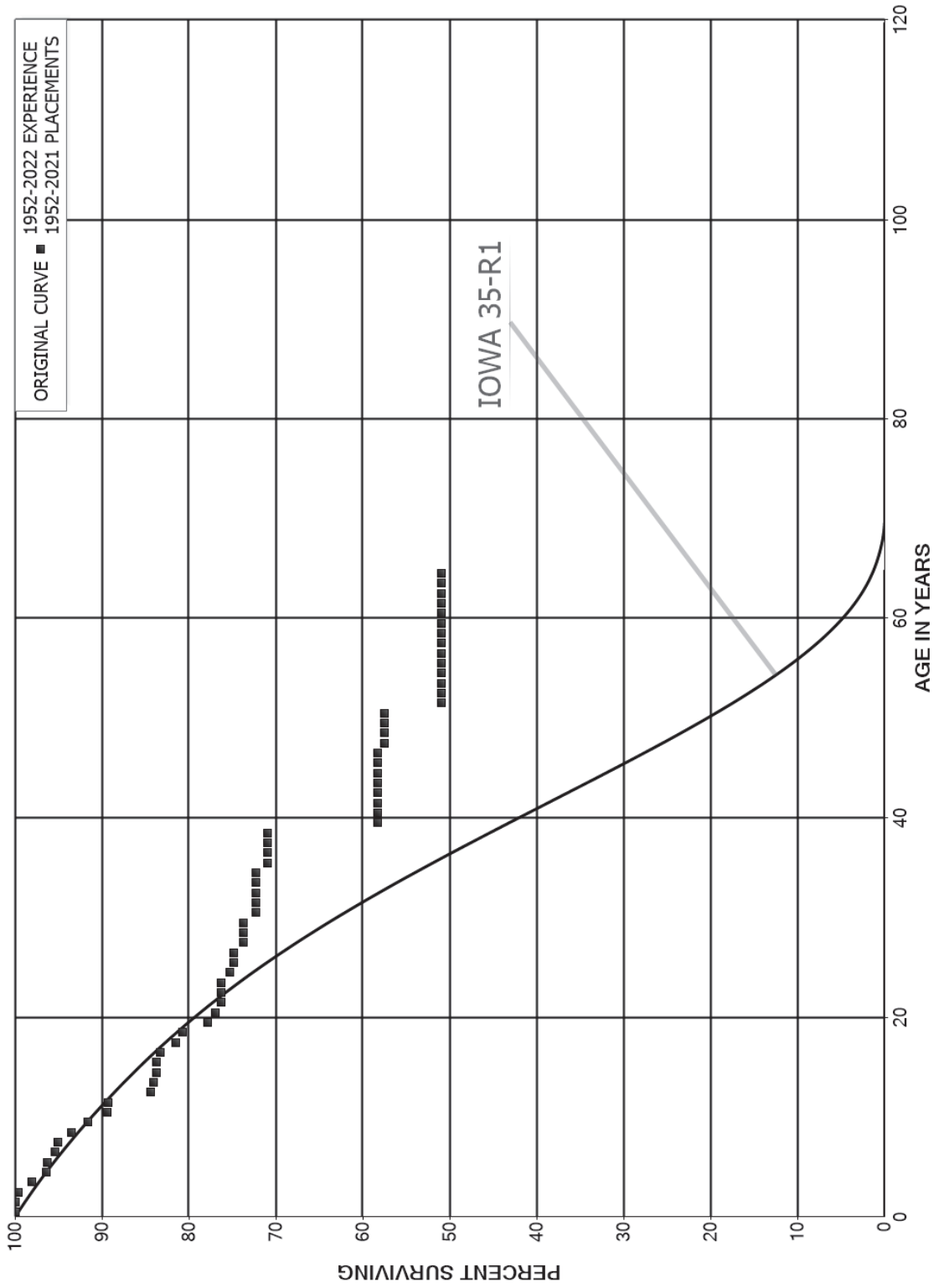
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,409,574	11,928	0.0050	0.9950	67.68
40.5	2,233,800	18,406	0.0082	0.9918	67.35
41.5	1,926,597	18,333	0.0095	0.9905	66.79
42.5	1,697,141	32,715	0.0193	0.9807	66.16
43.5	1,445,485	41,006	0.0284	0.9716	64.88
44.5	1,200,907	15,042	0.0125	0.9875	63.04
45.5	1,169,508	7,795	0.0067	0.9933	62.25
46.5	1,130,741	2,255	0.0020	0.9980	61.84
47.5	1,116,767	3,426	0.0031	0.9969	61.71
48.5	1,088,222	33,217	0.0305	0.9695	61.52
49.5	1,004,799	9,287	0.0092	0.9908	59.64
50.5	977,196	2,621	0.0027	0.9973	59.09
51.5	904,034	2,856	0.0032	0.9968	58.93
52.5	888,456	16,941	0.0191	0.9809	58.75
53.5	761,405	1,031	0.0014	0.9986	57.63
54.5	526,906	3,407	0.0065	0.9935	57.55
55.5	488,243	3,493	0.0072	0.9928	57.18
56.5	457,608	11,655	0.0255	0.9745	56.77
57.5	405,405	34	0.0001	0.9999	55.32
58.5	314,999	2,148	0.0068	0.9932	55.32
59.5	307,977	890	0.0029	0.9971	54.94
60.5	288,635	43	0.0002	0.9998	54.78
61.5	275,458	7,931	0.0288	0.9712	54.77
62.5	265,273	156	0.0006	0.9994	53.20
63.5	257,260	577	0.0022	0.9978	53.17
64.5	212,638	2,142	0.0101	0.9899	53.05
65.5	168,620	192	0.0011	0.9989	52.51
66.5	157,587	72	0.0005	0.9995	52.45
67.5	130,010	629	0.0048	0.9952	52.43
68.5	117,135	7	0.0001	0.9999	52.18
69.5	92,486	54	0.0006	0.9994	52.17
70.5	84,386	12	0.0001	0.9999	52.14
71.5	83,209	42	0.0005	0.9995	52.13
72.5	39,772	248	0.0062	0.9938	52.11
73.5	11,437	41	0.0036	0.9964	51.78
74.5	10,236		0.0000	1.0000	51.60
75.5	8,601		0.0000	1.0000	51.60
76.5	8,492		0.0000	1.0000	51.60
77.5	8,367	50	0.0060	0.9940	51.60
78.5	8,333		0.0000	1.0000	51.29

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,023		0.0000	1.0000	51.29
80.5	7,365		0.0000	1.0000	51.29
81.5	7,270	21	0.0028	0.9972	51.29
82.5	5,898		0.0000	1.0000	51.14
83.5	5,898	60	0.0101	0.9899	51.14
84.5	5,838		0.0000	1.0000	50.63
85.5	4,463		0.0000	1.0000	50.63
86.5	3,492		0.0000	1.0000	50.63
87.5	1,950		0.0000	1.0000	50.63
88.5	1,446		0.0000	1.0000	50.63
89.5	1,446		0.0000	1.0000	50.63
90.5	1,573		0.0000	1.0000	50.63
91.5	1,319		0.0000	1.0000	50.63
92.5	1,122		0.0000	1.0000	50.63
93.5	756		0.0000	1.0000	50.63
94.5	738		0.0000	1.0000	50.63
95.5	673		0.0000	1.0000	50.63
96.5	506		0.0000	1.0000	50.63
97.5	498		0.0000	1.0000	50.63
98.5	385		0.0000	1.0000	50.63
99.5	385		0.0000	1.0000	50.63
100.5	385		0.0000	1.0000	50.63
101.5	385		0.0000	1.0000	50.63
102.5	190		0.0000	1.0000	50.63
103.5	163		0.0000	1.0000	50.63
104.5	156		0.0000	1.0000	50.63
105.5	140		0.0000	1.0000	50.63
106.5	127		0.0000	1.0000	50.63
107.5	127		0.0000	1.0000	50.63
108.5	127		0.0000	1.0000	50.63
109.5	127		0.0000	1.0000	50.63
110.5	127		0.0000	1.0000	50.63
111.5	127		0.0000	1.0000	50.63
112.5	127		0.0000	1.0000	50.63
113.5	127		0.0000	1.0000	50.63
114.5	127		0.0000	1.0000	50.63
115.5	127		0.0000	1.0000	50.63
116.5	127		0.0000	1.0000	50.63
117.5					50.63

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2021			EXPERIENCE BAND 1952-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,256,191		0.0000	1.0000	100.00
0.5	3,256,229	317	0.0001	0.9999	100.00
1.5	3,095,460	10,216	0.0033	0.9967	99.99
2.5	3,085,059	50,558	0.0164	0.9836	99.66
3.5	3,029,865	49,657	0.0164	0.9836	98.03
4.5	2,735,075	4,167	0.0015	0.9985	96.42
5.5	2,098,981	18,766	0.0089	0.9911	96.27
6.5	1,786,170	7,515	0.0042	0.9958	95.41
7.5	1,223,617	20,079	0.0164	0.9836	95.01
8.5	1,198,638	23,442	0.0196	0.9804	93.45
9.5	1,169,957	28,147	0.0241	0.9759	91.62
10.5	1,145,239	2,139	0.0019	0.9981	89.42
11.5	995,837	53,933	0.0542	0.9458	89.25
12.5	937,612	4,331	0.0046	0.9954	84.42
13.5	914,569	3,134	0.0034	0.9966	84.03
14.5	802,309		0.0000	1.0000	83.74
15.5	800,277	4,078	0.0051	0.9949	83.74
16.5	767,757	16,673	0.0217	0.9783	83.31
17.5	751,084	7,419	0.0099	0.9901	81.51
18.5	719,103	25,958	0.0361	0.9639	80.70
19.5	646,766	7,309	0.0113	0.9887	77.79
20.5	524,319	3,952	0.0075	0.9925	76.91
21.5	505,651		0.0000	1.0000	76.33
22.5	389,549		0.0000	1.0000	76.33
23.5	361,525	5,066	0.0140	0.9860	76.33
24.5	297,023	1,865	0.0063	0.9937	75.26
25.5	186,510		0.0000	1.0000	74.79
26.5	168,864	2,456	0.0145	0.9855	74.79
27.5	148,916		0.0000	1.0000	73.70
28.5	113,452		0.0000	1.0000	73.70
29.5	101,300	1,906	0.0188	0.9812	73.70
30.5	91,321		0.0000	1.0000	72.31
31.5	86,464		0.0000	1.0000	72.31
32.5	86,449		0.0000	1.0000	72.31
33.5	59,967		0.0000	1.0000	72.31
34.5	56,913	1,026	0.0180	0.9820	72.31
35.5	55,630		0.0000	1.0000	71.01
36.5	53,494		0.0000	1.0000	71.01
37.5	53,494		0.0000	1.0000	71.01
38.5	53,494	9,616	0.1798	0.8202	71.01

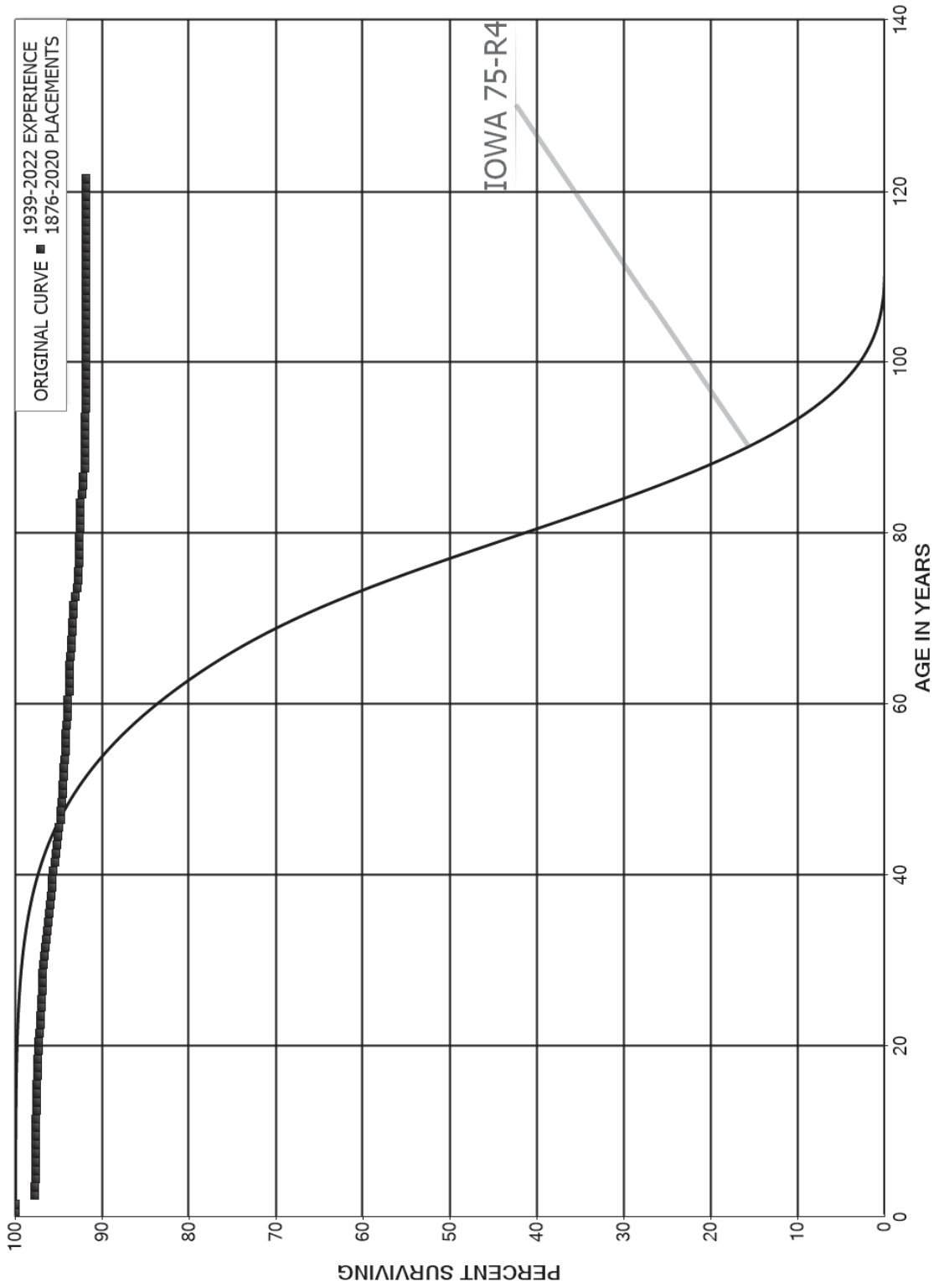
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2021			EXPERIENCE BAND 1952-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,878		0.0000	1.0000	58.24
40.5	39,374		0.0000	1.0000	58.24
41.5	39,374		0.0000	1.0000	58.24
42.5	39,374		0.0000	1.0000	58.24
43.5	21,723		0.0000	1.0000	58.24
44.5	21,723		0.0000	1.0000	58.24
45.5	21,723		0.0000	1.0000	58.24
46.5	20,507	249	0.0122	0.9878	58.24
47.5	20,021		0.0000	1.0000	57.53
48.5	19,443		0.0000	1.0000	57.53
49.5	19,443		0.0000	1.0000	57.53
50.5	19,443	2,220	0.1142	0.8858	57.53
51.5	14,201		0.0000	1.0000	50.96
52.5	11,680		0.0000	1.0000	50.96
53.5	8,948		0.0000	1.0000	50.96
54.5	7,313		0.0000	1.0000	50.96
55.5	7,313		0.0000	1.0000	50.96
56.5	7,313		0.0000	1.0000	50.96
57.5	3,884		0.0000	1.0000	50.96
58.5	3,884		0.0000	1.0000	50.96
59.5	3,884		0.0000	1.0000	50.96
60.5	3,884		0.0000	1.0000	50.96
61.5	3,127		0.0000	1.0000	50.96
62.5	3,127		0.0000	1.0000	50.96
63.5	3,127		0.0000	1.0000	50.96
64.5	3,127		0.0000	1.0000	50.96
65.5	3,127		0.0000	1.0000	50.96
66.5	3,127		0.0000	1.0000	50.96
67.5	2,776		0.0000	1.0000	50.96
68.5	2,741		0.0000	1.0000	50.96
69.5					50.96

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2020 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,116,388	1,442	0.0002	0.9998	100.00
0.5	7,134,170	1,163	0.0002	0.9998	99.98
1.5	7,114,259	162,000	0.0228	0.9772	99.96
2.5	7,049,977	918	0.0001	0.9999	97.69
3.5	6,962,734	350	0.0001	0.9999	97.67
4.5	6,964,202	1,915	0.0003	0.9997	97.67
5.5	6,748,203	1,171	0.0002	0.9998	97.64
6.5	6,649,567	960	0.0001	0.9999	97.63
7.5	6,642,391	894	0.0001	0.9999	97.61
8.5	6,670,174	528	0.0001	0.9999	97.60
9.5	6,643,464	610	0.0001	0.9999	97.59
10.5	6,478,811	1,079	0.0002	0.9998	97.58
11.5	5,832,096	1,024	0.0002	0.9998	97.57
12.5	5,795,716	1,732	0.0003	0.9997	97.55
13.5	5,749,183	1,980	0.0003	0.9997	97.52
14.5	5,641,157	1,461	0.0003	0.9997	97.49
15.5	5,440,781	861	0.0002	0.9998	97.46
16.5	4,942,964	476	0.0001	0.9999	97.45
17.5	4,638,498	1,939	0.0004	0.9996	97.44
18.5	4,406,105	3,093	0.0007	0.9993	97.39
19.5	3,874,142	2,770	0.0007	0.9993	97.33
20.5	3,641,567	4,949	0.0014	0.9986	97.26
21.5	3,242,180	1,922	0.0006	0.9994	97.12
22.5	3,133,615	1,249	0.0004	0.9996	97.07
23.5	3,011,296	2,897	0.0010	0.9990	97.03
24.5	2,947,309	904	0.0003	0.9997	96.94
25.5	2,799,449	1,210	0.0004	0.9996	96.91
26.5	2,754,876	912	0.0003	0.9997	96.86
27.5	2,670,236	901	0.0003	0.9997	96.83
28.5	2,561,586	2,014	0.0008	0.9992	96.80
29.5	2,429,855	2,473	0.0010	0.9990	96.72
30.5	2,278,519	1,723	0.0008	0.9992	96.62
31.5	2,195,848	3,370	0.0015	0.9985	96.55
32.5	2,079,635	1,739	0.0008	0.9992	96.40
33.5	1,998,884	3,163	0.0016	0.9984	96.32
34.5	1,900,047	2,553	0.0013	0.9987	96.17
35.5	1,814,467	2,456	0.0014	0.9986	96.04
36.5	1,767,864	1,268	0.0007	0.9993	95.91
37.5	1,718,066	1,224	0.0007	0.9993	95.84
38.5	1,669,529	1,689	0.0010	0.9990	95.77

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,596,028	752	0.0005	0.9995	95.68	
40.5	1,531,931	3,728	0.0024	0.9976	95.63	
41.5	1,452,651	1,193	0.0008	0.9992	95.40	
42.5	1,393,453	1,882	0.0014	0.9986	95.32	
43.5	1,342,094	1,274	0.0009	0.9991	95.19	
44.5	1,297,906	2,242	0.0017	0.9983	95.10	
45.5	1,280,320	2,947	0.0023	0.9977	94.94	
46.5	1,255,565	507	0.0004	0.9996	94.72	
47.5	1,205,355	637	0.0005	0.9995	94.68	
48.5	1,176,446	1,785	0.0015	0.9985	94.63	
49.5	1,144,092	331	0.0003	0.9997	94.49	
50.5	1,161,590	380	0.0003	0.9997	94.46	
51.5	1,128,862	680	0.0006	0.9994	94.43	
52.5	1,095,638	1,443	0.0013	0.9987	94.37	
53.5	1,067,460	578	0.0005	0.9995	94.25	
54.5	1,024,408	709	0.0007	0.9993	94.20	
55.5	969,070	45	0.0000	1.0000	94.13	
56.5	936,292	422	0.0005	0.9995	94.13	
57.5	898,652	927	0.0010	0.9990	94.08	
58.5	861,729	645	0.0007	0.9993	93.99	
59.5	828,445	212	0.0003	0.9997	93.92	
60.5	805,558	1,331	0.0017	0.9983	93.89	
61.5	750,477	170	0.0002	0.9998	93.74	
62.5	723,771	120	0.0002	0.9998	93.72	
63.5	700,366	116	0.0002	0.9998	93.70	
64.5	608,459	279	0.0005	0.9995	93.69	
65.5	588,155	607	0.0010	0.9990	93.64	
66.5	603,964	335	0.0006	0.9994	93.55	
67.5	576,228	326	0.0006	0.9994	93.49	
68.5	554,071	1	0.0000	1.0000	93.44	
69.5	537,786	848	0.0016	0.9984	93.44	
70.5	513,040	119	0.0002	0.9998	93.29	
71.5	473,302	1,201	0.0025	0.9975	93.27	
72.5	442,493	974	0.0022	0.9978	93.04	
73.5	431,418	410	0.0009	0.9991	92.83	
74.5	420,801	45	0.0001	0.9999	92.74	
75.5	409,291	355	0.0009	0.9991	92.73	
76.5	400,835		0.0000	1.0000	92.65	
77.5	384,372	75	0.0002	0.9998	92.65	
78.5	381,899	118	0.0003	0.9997	92.63	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	385,315	234	0.0006	0.9994	92.61	
80.5	380,209		0.0000	1.0000	92.55	
81.5	354,447	43	0.0001	0.9999	92.55	
82.5	342,259		0.0000	1.0000	92.54	
83.5	333,068	916	0.0027	0.9973	92.54	
84.5	328,901	368	0.0011	0.9989	92.28	
85.5	324,331		0.0000	1.0000	92.18	
86.5	327,528	725	0.0022	0.9978	92.18	
87.5	329,315		0.0000	1.0000	91.98	
88.5	330,155		0.0000	1.0000	91.98	
89.5	329,664	18	0.0001	0.9999	91.98	
90.5	326,605		0.0000	1.0000	91.97	
91.5	321,719		0.0000	1.0000	91.97	
92.5	315,627	118	0.0004	0.9996	91.97	
93.5	312,150	227	0.0007	0.9993	91.94	
94.5	310,586	24	0.0001	0.9999	91.87	
95.5	373,519	169	0.0005	0.9995	91.86	
96.5	369,520		0.0000	1.0000	91.82	
97.5	362,300		0.0000	1.0000	91.82	
98.5	357,566		0.0000	1.0000	91.82	
99.5	347,701		0.0000	1.0000	91.82	
100.5	394,620		0.0000	1.0000	91.82	
101.5	321,999		0.0000	1.0000	91.82	
102.5	308,874	18	0.0001	0.9999	91.82	
103.5	301,312		0.0000	1.0000	91.82	
104.5	297,592		0.0000	1.0000	91.82	
105.5	281,470		0.0000	1.0000	91.82	
106.5	268,109		0.0000	1.0000	91.82	
107.5	245,720		0.0000	1.0000	91.82	
108.5	229,335		0.0000	1.0000	91.82	
109.5	218,856		0.0000	1.0000	91.82	
110.5	205,319		0.0000	1.0000	91.82	
111.5	198,148		0.0000	1.0000	91.82	
112.5	194,078		0.0000	1.0000	91.82	
113.5	192,017		0.0000	1.0000	91.82	
114.5	188,334		0.0000	1.0000	91.82	
115.5	184,342		0.0000	1.0000	91.82	
116.5	171,646		0.0000	1.0000	91.82	
117.5	150,826		0.0000	1.0000	91.82	
118.5	143,851		0.0000	1.0000	91.82	

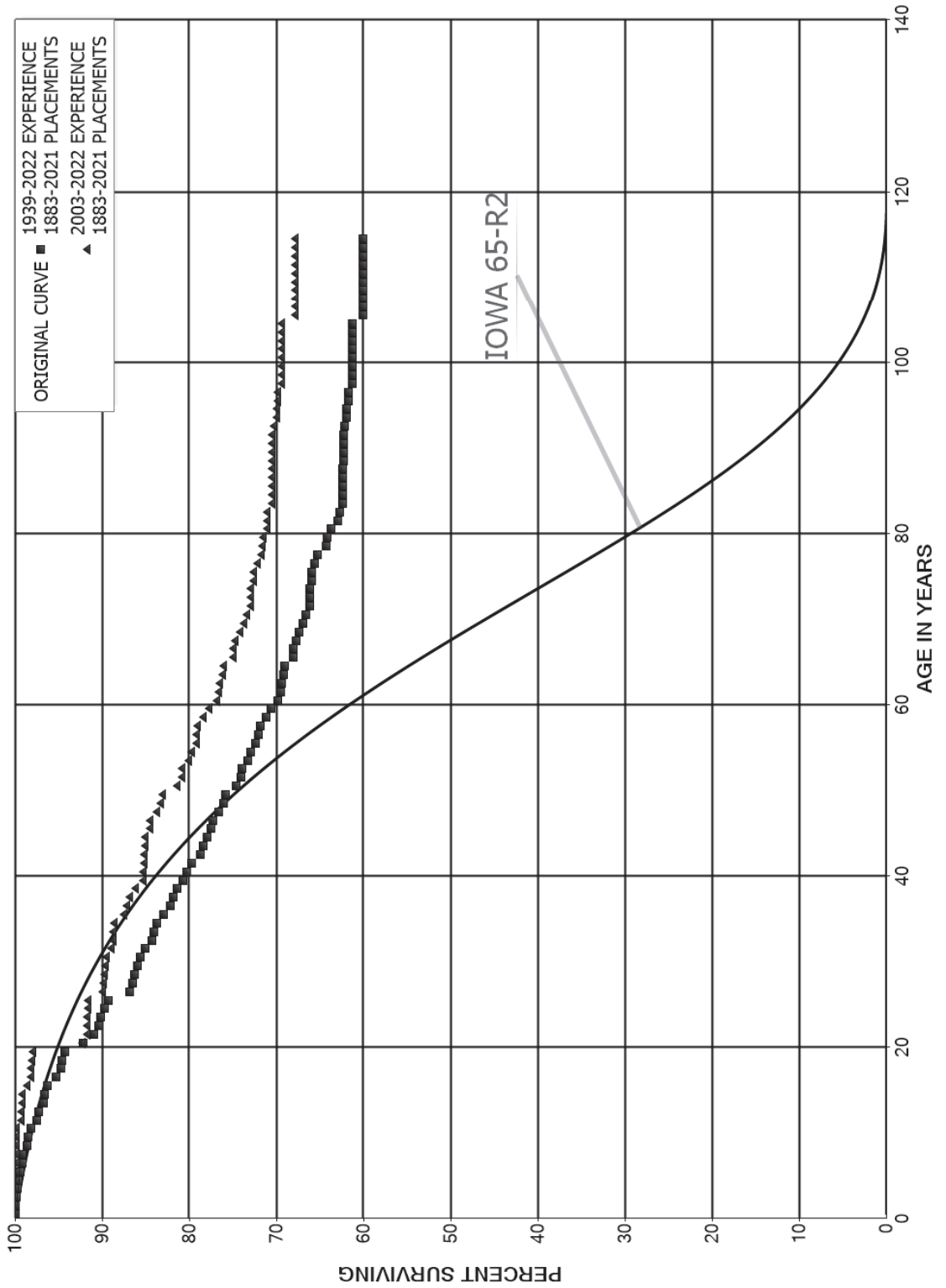
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	88,093		0.0000	1.0000	91.82
120.5	67,107		0.0000	1.0000	91.82
121.5	9,357		0.0000	1.0000	91.82
122.5	7,870		0.0000	1.0000	91.82
123.5	6,511		0.0000	1.0000	91.82
124.5	6,323		0.0000	1.0000	91.82
125.5	5,782		0.0000	1.0000	91.82
126.5	5,769		0.0000	1.0000	91.82
127.5	5,653		0.0000	1.0000	91.82
128.5	4,233		0.0000	1.0000	91.82
129.5	4,233		0.0000	1.0000	91.82
130.5	3,867		0.0000	1.0000	91.82
131.5	3,612		0.0000	1.0000	91.82
132.5	3,145		0.0000	1.0000	91.82
133.5	1,505		0.0000	1.0000	91.82
134.5	1,201		0.0000	1.0000	91.82
135.5	899		0.0000	1.0000	91.82
136.5	899		0.0000	1.0000	91.82
137.5	547		0.0000	1.0000	91.82
138.5	547		0.0000	1.0000	91.82
139.5	547		0.0000	1.0000	91.82
140.5	547		0.0000	1.0000	91.82
141.5	535		0.0000	1.0000	91.82
142.5	535		0.0000	1.0000	91.82
143.5	535		0.0000	1.0000	91.82
144.5	535		0.0000	1.0000	91.82
145.5	535		0.0000	1.0000	91.82
146.5					91.82

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNTS 375.01 AND 375.31 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING AND MINOR STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.31 STRUCTURES AND IMPROVEMENTS - MEASURING AND
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,540,227	1,949	0.0003	0.9997	100.00
0.5	7,561,702	4,659	0.0006	0.9994	99.97
1.5	7,569,043	8,182	0.0011	0.9989	99.91
2.5	7,561,525	6,695	0.0009	0.9991	99.80
3.5	7,522,110	11,640	0.0015	0.9985	99.72
4.5	7,357,933	13,675	0.0019	0.9981	99.56
5.5	7,338,549	12,122	0.0017	0.9983	99.38
6.5	7,339,451	6,526	0.0009	0.9991	99.21
7.5	6,897,266	36,357	0.0053	0.9947	99.12
8.5	6,839,398	7,371	0.0011	0.9989	98.60
9.5	6,687,516	25,110	0.0038	0.9962	98.50
10.5	6,255,721	37,702	0.0060	0.9940	98.13
11.5	6,096,196	15,215	0.0025	0.9975	97.53
12.5	6,036,136	31,926	0.0053	0.9947	97.29
13.5	5,750,685	8,962	0.0016	0.9984	96.78
14.5	5,315,548	17,257	0.0032	0.9968	96.63
15.5	5,104,053	56,276	0.0110	0.9890	96.31
16.5	4,743,553	23,461	0.0049	0.9951	95.25
17.5	4,612,836	9,380	0.0020	0.9980	94.78
18.5	4,488,498	13,273	0.0030	0.9970	94.59
19.5	4,226,384	96,523	0.0228	0.9772	94.31
20.5	3,834,609	48,758	0.0127	0.9873	92.15
21.5	3,751,809	22,553	0.0060	0.9940	90.98
22.5	3,666,149	10,391	0.0028	0.9972	90.43
23.5	3,623,948	18,789	0.0052	0.9948	90.18
24.5	3,554,147	18,534	0.0052	0.9948	89.71
25.5	3,640,529	100,210	0.0275	0.9725	89.24
26.5	3,293,993	9,934	0.0030	0.9970	86.79
27.5	3,208,656	9,820	0.0031	0.9969	86.52
28.5	3,165,684	13,418	0.0042	0.9958	86.26
29.5	3,108,341	11,401	0.0037	0.9963	85.89
30.5	3,075,714	18,527	0.0060	0.9940	85.58
31.5	2,998,862	26,421	0.0088	0.9912	85.06
32.5	2,936,644	8,895	0.0030	0.9970	84.31
33.5	2,768,170	9,872	0.0036	0.9964	84.06
34.5	2,690,869	26,154	0.0097	0.9903	83.76
35.5	2,624,401	24,136	0.0092	0.9908	82.94
36.5	2,569,983	11,056	0.0043	0.9957	82.18
37.5	2,317,614	12,659	0.0055	0.9945	81.83
38.5	2,184,229	16,355	0.0075	0.9925	81.38

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNTS 375.01 AND 375.31 STRUCTURES AND IMPROVEMENTS - MEASURING AND
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,969,373	10,899	0.0055	0.9945	80.77
40.5	1,912,317	13,943	0.0073	0.9927	80.32
41.5	1,748,107	23,195	0.0133	0.9867	79.74
42.5	1,674,051	5,981	0.0036	0.9964	78.68
43.5	1,604,166	9,694	0.0060	0.9940	78.40
44.5	1,578,423	9,077	0.0058	0.9942	77.93
45.5	1,543,519	3,029	0.0020	0.9980	77.48
46.5	1,476,789	12,735	0.0086	0.9914	77.33
47.5	1,389,624	11,532	0.0083	0.9917	76.66
48.5	1,321,607	4,211	0.0032	0.9968	76.02
49.5	1,273,526	19,503	0.0153	0.9847	75.78
50.5	1,214,229	8,207	0.0068	0.9932	74.62
51.5	1,180,120	1,999	0.0017	0.9983	74.12
52.5	1,133,808	10,223	0.0090	0.9910	73.99
53.5	1,101,340	5,679	0.0052	0.9948	73.32
54.5	1,069,165	7,564	0.0071	0.9929	72.95
55.5	1,046,496	4,592	0.0044	0.9956	72.43
56.5	1,006,032	4,167	0.0041	0.9959	72.11
57.5	963,063	7,955	0.0083	0.9917	71.81
58.5	918,222	7,843	0.0085	0.9915	71.22
59.5	873,237	10,240	0.0117	0.9883	70.61
60.5	854,270	3,142	0.0037	0.9963	69.78
61.5	781,921	1,039	0.0013	0.9987	69.53
62.5	760,412	2,592	0.0034	0.9966	69.43
63.5	682,730	1,559	0.0023	0.9977	69.20
64.5	600,521	8,544	0.0142	0.9858	69.04
65.5	549,401	274	0.0005	0.9995	68.06
66.5	510,686	2,004	0.0039	0.9961	68.02
67.5	457,311	2,795	0.0061	0.9939	67.76
68.5	431,288	2,406	0.0056	0.9944	67.34
69.5	355,491	2,041	0.0057	0.9943	66.97
70.5	266,859	1,434	0.0054	0.9946	66.58
71.5	214,165	57	0.0003	0.9997	66.22
72.5	178,775	180	0.0010	0.9990	66.21
73.5	146,060	518	0.0035	0.9965	66.14
74.5	118,305		0.0000	1.0000	65.91
75.5	107,753	510	0.0047	0.9953	65.91
76.5	96,050	411	0.0043	0.9957	65.59
77.5	93,590	1,434	0.0153	0.9847	65.31
78.5	85,302	136	0.0016	0.9984	64.31

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	82,428	666	0.0081	0.9919	64.21	
80.5	70,434	790	0.0112	0.9888	63.69	
81.5	67,422	308	0.0046	0.9954	62.98	
82.5	65,282	360	0.0055	0.9945	62.69	
83.5	63,145		0.0000	1.0000	62.34	
84.5	60,800		0.0000	1.0000	62.34	
85.5	56,468		0.0000	1.0000	62.34	
86.5	50,936		0.0000	1.0000	62.34	
87.5	49,069	33	0.0007	0.9993	62.34	
88.5	48,708		0.0000	1.0000	62.30	
89.5	48,300		0.0000	1.0000	62.30	
90.5	46,289		0.0000	1.0000	62.30	
91.5	45,553	123	0.0027	0.9973	62.30	
92.5	41,214	157	0.0038	0.9962	62.13	
93.5	37,902		0.0000	1.0000	61.90	
94.5	32,637	93	0.0029	0.9971	61.90	
95.5	28,026		0.0000	1.0000	61.72	
96.5	26,577	164	0.0062	0.9938	61.72	
97.5	21,561		0.0000	1.0000	61.34	
98.5	20,921		0.0000	1.0000	61.34	
99.5	20,284		0.0000	1.0000	61.34	
100.5	18,456		0.0000	1.0000	61.34	
101.5	16,627		0.0000	1.0000	61.34	
102.5	16,256		0.0000	1.0000	61.34	
103.5	13,475		0.0000	1.0000	61.34	
104.5	10,652	230	0.0216	0.9784	61.34	
105.5	8,926		0.0000	1.0000	60.01	
106.5	8,926		0.0000	1.0000	60.01	
107.5	6,779		0.0000	1.0000	60.01	
108.5	4,898		0.0000	1.0000	60.01	
109.5	3,060		0.0000	1.0000	60.01	
110.5	2,481		0.0000	1.0000	60.01	
111.5	1,835		0.0000	1.0000	60.01	
112.5	1,530		0.0000	1.0000	60.01	
113.5	1,139		0.0000	1.0000	60.01	
114.5	1,119		0.0000	1.0000	60.01	
115.5	290	20	0.0686	0.9314	60.01	
116.5	88		0.0000	1.0000	55.89	
117.5	88		0.0000	1.0000	55.89	
118.5	88		0.0000	1.0000	55.89	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5					55.89

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,377,760		0.0000	1.0000	100.00
0.5	2,380,223		0.0000	1.0000	100.00
1.5	2,373,649	1,316	0.0006	0.9994	100.00
2.5	2,413,866	2,353	0.0010	0.9990	99.94
3.5	2,412,649	1,934	0.0008	0.9992	99.85
4.5	2,315,953		0.0000	1.0000	99.77
5.5	2,382,635		0.0000	1.0000	99.77
6.5	2,416,661		0.0000	1.0000	99.77
7.5	2,070,084		0.0000	1.0000	99.77
8.5	2,084,343		0.0000	1.0000	99.77
9.5	2,038,253		0.0000	1.0000	99.77
10.5	1,684,234	10,414	0.0062	0.9938	99.77
11.5	1,674,505		0.0000	1.0000	99.15
12.5	1,692,399	930	0.0005	0.9995	99.15
13.5	1,539,507		0.0000	1.0000	99.10
14.5	1,385,603	8,660	0.0062	0.9938	99.10
15.5	1,436,264	5,222	0.0036	0.9964	98.48
16.5	1,531,160		0.0000	1.0000	98.12
17.5	1,483,195	3,369	0.0023	0.9977	98.12
18.5	1,433,824	351	0.0002	0.9998	97.90
19.5	1,364,726	79,506	0.0583	0.9417	97.87
20.5	1,071,478	6,674	0.0062	0.9938	92.17
21.5	1,178,435		0.0000	1.0000	91.60
22.5	1,273,268		0.0000	1.0000	91.60
23.5	1,296,410	687	0.0005	0.9995	91.60
24.5	1,262,834	820	0.0006	0.9994	91.55
25.5	1,172,482	21,873	0.0187	0.9813	91.49
26.5	1,370,856	1,092	0.0008	0.9992	89.78
27.5	1,414,212	1,029	0.0007	0.9993	89.71
28.5	1,438,774	2,296	0.0016	0.9984	89.64
29.5	1,478,911	2,501	0.0017	0.9983	89.50
30.5	1,494,786	9,285	0.0062	0.9938	89.35
31.5	1,460,847	2,547	0.0017	0.9983	88.79
32.5	1,450,677	1,107	0.0008	0.9992	88.64
33.5	1,312,006	453	0.0003	0.9997	88.57
34.5	1,277,096	17,141	0.0134	0.9866	88.54
35.5	1,249,003	4,614	0.0037	0.9963	87.35
36.5	1,252,492	4,644	0.0037	0.9963	87.03
37.5	1,050,973	8,131	0.0077	0.9923	86.71
38.5	967,133	9,357	0.0097	0.9903	86.04

PEOPLES NATURAL GAS COMPANY LLC
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ACCOUNTS 375.01 AND 375.31 STRUCTURES AND IMPROVEMENTS - MEASURING AND
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	837,308		0.0000	1.0000	85.20
40.5	825,414	1,255	0.0015	0.9985	85.20
41.5	818,623	107	0.0001	0.9999	85.08
42.5	791,651	951	0.0012	0.9988	85.06
43.5	804,269	638	0.0008	0.9992	84.96
44.5	874,353	5,250	0.0060	0.9940	84.89
45.5	889,747	181	0.0002	0.9998	84.38
46.5	864,199	7,979	0.0092	0.9908	84.37
47.5	837,599	3,986	0.0048	0.9952	83.59
48.5	822,748	2,098	0.0025	0.9975	83.19
49.5	870,398	18,033	0.0207	0.9793	82.98
50.5	913,566	5,462	0.0060	0.9940	81.26
51.5	938,179	108	0.0001	0.9999	80.77
52.5	939,658	8,970	0.0095	0.9905	80.76
53.5	940,359	4,880	0.0052	0.9948	79.99
54.5	937,814	5,954	0.0063	0.9937	79.58
55.5	920,755	721	0.0008	0.9992	79.07
56.5	895,069	1,277	0.0014	0.9986	79.01
57.5	860,354	7,123	0.0083	0.9917	78.90
58.5	823,199	6,559	0.0080	0.9920	78.25
59.5	783,847	9,551	0.0122	0.9878	77.62
60.5	776,211	2,258	0.0029	0.9971	76.68
61.5	707,377	912	0.0013	0.9987	76.45
62.5	687,828	2,317	0.0034	0.9966	76.35
63.5	612,894	1,559	0.0025	0.9975	76.10
64.5	533,112	7,671	0.0144	0.9856	75.90
65.5	487,198	202	0.0004	0.9996	74.81
66.5	454,734	1,178	0.0026	0.9974	74.78
67.5	404,549	2,795	0.0069	0.9931	74.59
68.5	378,928	2,406	0.0063	0.9937	74.07
69.5	303,248	1,166	0.0038	0.9962	73.60
70.5	217,692	1,412	0.0065	0.9935	73.32
71.5	165,603	57	0.0003	0.9997	72.84
72.5	134,428	30	0.0002	0.9998	72.82
73.5	105,224	407	0.0039	0.9961	72.80
74.5	83,091		0.0000	1.0000	72.52
75.5	77,010	510	0.0066	0.9934	72.52
76.5	66,856	411	0.0061	0.9939	72.04
77.5	69,245	76	0.0011	0.9989	71.60
78.5	63,011	136	0.0022	0.9978	71.52

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	60,437	361	0.0060	0.9940	71.36	
80.5	50,599		0.0000	1.0000	70.94	
81.5	50,206		0.0000	1.0000	70.94	
82.5	48,744	360	0.0074	0.9926	70.94	
83.5	49,343		0.0000	1.0000	70.41	
84.5	49,915		0.0000	1.0000	70.41	
85.5	47,078		0.0000	1.0000	70.41	
86.5	41,546		0.0000	1.0000	70.41	
87.5	41,886	33	0.0008	0.9992	70.41	
88.5	43,547		0.0000	1.0000	70.36	
89.5	44,978		0.0000	1.0000	70.36	
90.5	43,775		0.0000	1.0000	70.36	
91.5	43,687	123	0.0028	0.9972	70.36	
92.5	39,653	157	0.0040	0.9960	70.16	
93.5	36,731		0.0000	1.0000	69.88	
94.5	31,487	93	0.0030	0.9970	69.88	
95.5	27,686		0.0000	1.0000	69.68	
96.5	26,493	164	0.0062	0.9938	69.68	
97.5	21,477		0.0000	1.0000	69.24	
98.5	20,813		0.0000	1.0000	69.24	
99.5	20,284		0.0000	1.0000	69.24	
100.5	18,456		0.0000	1.0000	69.24	
101.5	16,627		0.0000	1.0000	69.24	
102.5	16,256		0.0000	1.0000	69.24	
103.5	13,475		0.0000	1.0000	69.24	
104.5	10,652	230	0.0216	0.9784	69.24	
105.5	8,926		0.0000	1.0000	67.75	
106.5	8,926		0.0000	1.0000	67.75	
107.5	6,779		0.0000	1.0000	67.75	
108.5	4,898		0.0000	1.0000	67.75	
109.5	3,060		0.0000	1.0000	67.75	
110.5	2,481		0.0000	1.0000	67.75	
111.5	1,835		0.0000	1.0000	67.75	
112.5	1,530		0.0000	1.0000	67.75	
113.5	1,139		0.0000	1.0000	67.75	
114.5	1,119		0.0000	1.0000	67.75	
115.5	290	20	0.0686	0.9314	67.75	
116.5	88		0.0000	1.0000	63.10	
117.5	88		0.0000	1.0000	63.10	
118.5	88		0.0000	1.0000	63.10	

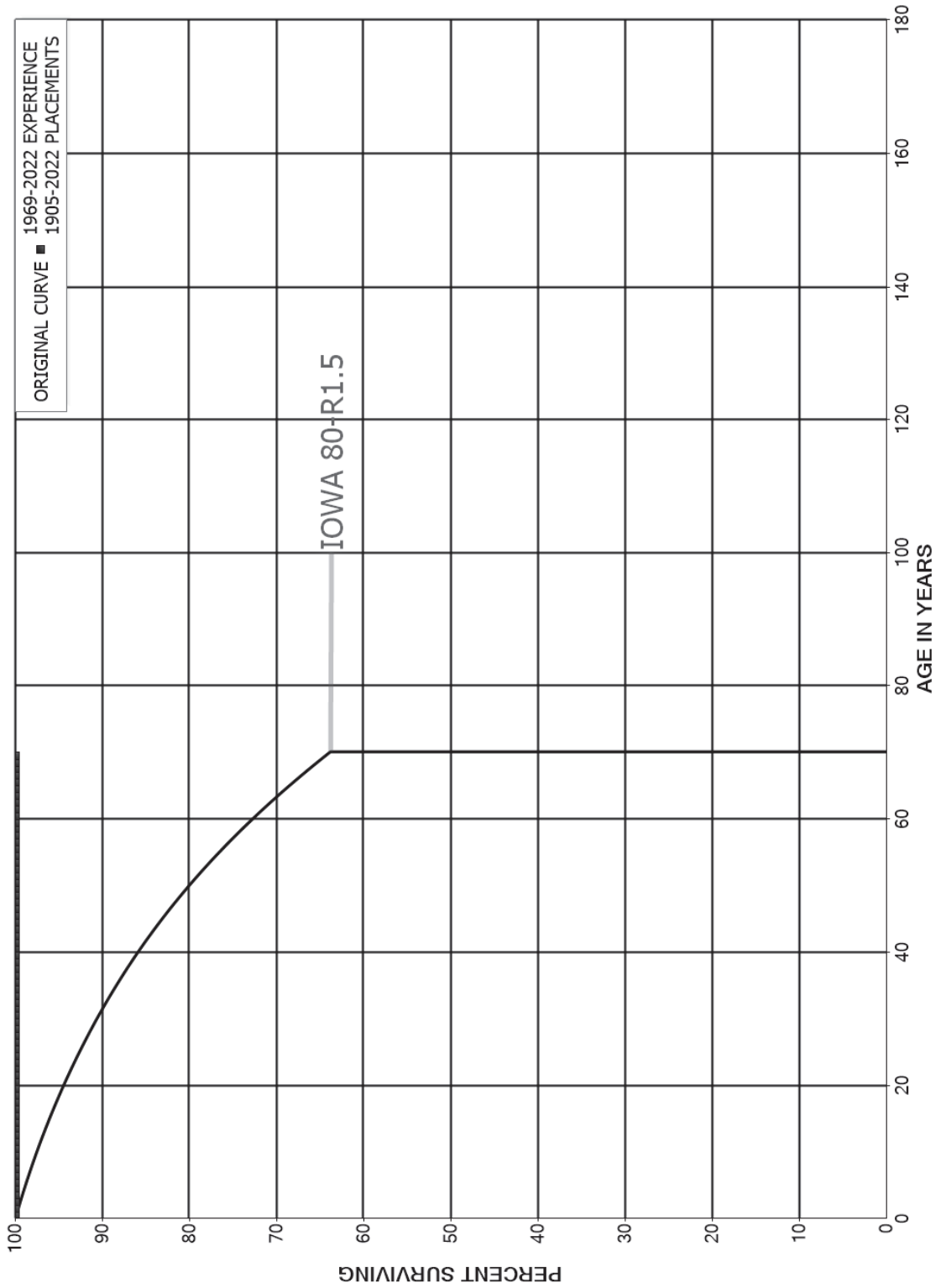
PEOPLES NATURAL GAS COMPANY LLC
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ACCOUNTS 375.01 AND 375.31 STRUCTURES AND IMPROVEMENTS - MEASURING AND
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5					63.10

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 375.32 MAJOR STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.32 MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,272,714		0.0000	1.0000	100.00
0.5	21,281,984		0.0000	1.0000	100.00
1.5	19,755,202		0.0000	1.0000	100.00
2.5	19,683,988		0.0000	1.0000	100.00
3.5	18,231,513		0.0000	1.0000	100.00
4.5	16,104,984		0.0000	1.0000	100.00
5.5	16,174,639		0.0000	1.0000	100.00
6.5	15,919,282		0.0000	1.0000	100.00
7.5	16,188,154		0.0000	1.0000	100.00
8.5	16,107,550		0.0000	1.0000	100.00
9.5	16,082,485		0.0000	1.0000	100.00
10.5	15,762,558		0.0000	1.0000	100.00
11.5	15,228,648		0.0000	1.0000	100.00
12.5	15,228,648		0.0000	1.0000	100.00
13.5	14,906,825		0.0000	1.0000	100.00
14.5	14,124,754		0.0000	1.0000	100.00
15.5	14,023,746		0.0000	1.0000	100.00
16.5	13,325,197		0.0000	1.0000	100.00
17.5	13,034,586	2,843	0.0002	0.9998	100.00
18.5	13,639,098		0.0000	1.0000	99.98
19.5	12,385,007		0.0000	1.0000	99.98
20.5	11,713,865		0.0000	1.0000	99.98
21.5	10,406,230		0.0000	1.0000	99.98
22.5	10,150,459		0.0000	1.0000	99.98
23.5	10,092,427		0.0000	1.0000	99.98
24.5	9,236,409		0.0000	1.0000	99.98
25.5	9,106,059		0.0000	1.0000	99.98
26.5	9,009,722		0.0000	1.0000	99.98
27.5	8,570,387		0.0000	1.0000	99.98
28.5	8,248,955		0.0000	1.0000	99.98
29.5	8,153,563		0.0000	1.0000	99.98
30.5	8,071,772		0.0000	1.0000	99.98
31.5	7,871,510		0.0000	1.0000	99.98
32.5	6,876,817		0.0000	1.0000	99.98
33.5	5,842,834		0.0000	1.0000	99.98
34.5	5,317,498		0.0000	1.0000	99.98
35.5	5,074,306		0.0000	1.0000	99.98
36.5	4,735,725		0.0000	1.0000	99.98
37.5	4,411,765		0.0000	1.0000	99.98
38.5	4,305,931		0.0000	1.0000	99.98

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.32 MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,174,144		0.0000	1.0000	99.98
40.5	4,050,381		0.0000	1.0000	99.98
41.5	4,001,908		0.0000	1.0000	99.98
42.5	3,984,956		0.0000	1.0000	99.98
43.5	3,928,208		0.0000	1.0000	99.98
44.5	3,901,125		0.0000	1.0000	99.98
45.5	3,321,786		0.0000	1.0000	99.98
46.5	3,309,823		0.0000	1.0000	99.98
47.5	3,289,005		0.0000	1.0000	99.98
48.5	3,265,901		0.0000	1.0000	99.98
49.5	3,240,933		0.0000	1.0000	99.98
50.5	3,193,302		0.0000	1.0000	99.98
51.5	3,142,516		0.0000	1.0000	99.98
52.5	3,139,339		0.0000	1.0000	99.98
53.5	3,129,366		0.0000	1.0000	99.98
54.5	3,116,530		0.0000	1.0000	99.98
55.5	3,104,448		0.0000	1.0000	99.98
56.5	2,707,350		0.0000	1.0000	99.98
57.5	2,687,167		0.0000	1.0000	99.98
58.5	2,511,122		0.0000	1.0000	99.98
59.5	2,075,348		0.0000	1.0000	99.98
60.5	2,061,053		0.0000	1.0000	99.98
61.5	1,792,181		0.0000	1.0000	99.98
62.5	1,712,711		0.0000	1.0000	99.98
63.5	1,645,107		0.0000	1.0000	99.98
64.5	1,644,231		0.0000	1.0000	99.98
65.5	1,644,231		0.0000	1.0000	99.98
66.5	1,644,231		0.0000	1.0000	99.98
67.5	1,644,231		0.0000	1.0000	99.98
68.5	1,641,875		0.0000	1.0000	99.98
69.5	1,616,822		0.0000	1.0000	99.98
70.5	1,471,973		0.0000	1.0000	99.98
71.5	1,464,677		0.0000	1.0000	99.98
72.5	182,674		0.0000	1.0000	99.98
73.5	179,036		0.0000	1.0000	99.98
74.5	148,487		0.0000	1.0000	99.98
75.5	91,320		0.0000	1.0000	99.98
76.5	91,320		0.0000	1.0000	99.98
77.5	90,827		0.0000	1.0000	99.98
78.5	90,827		0.0000	1.0000	99.98

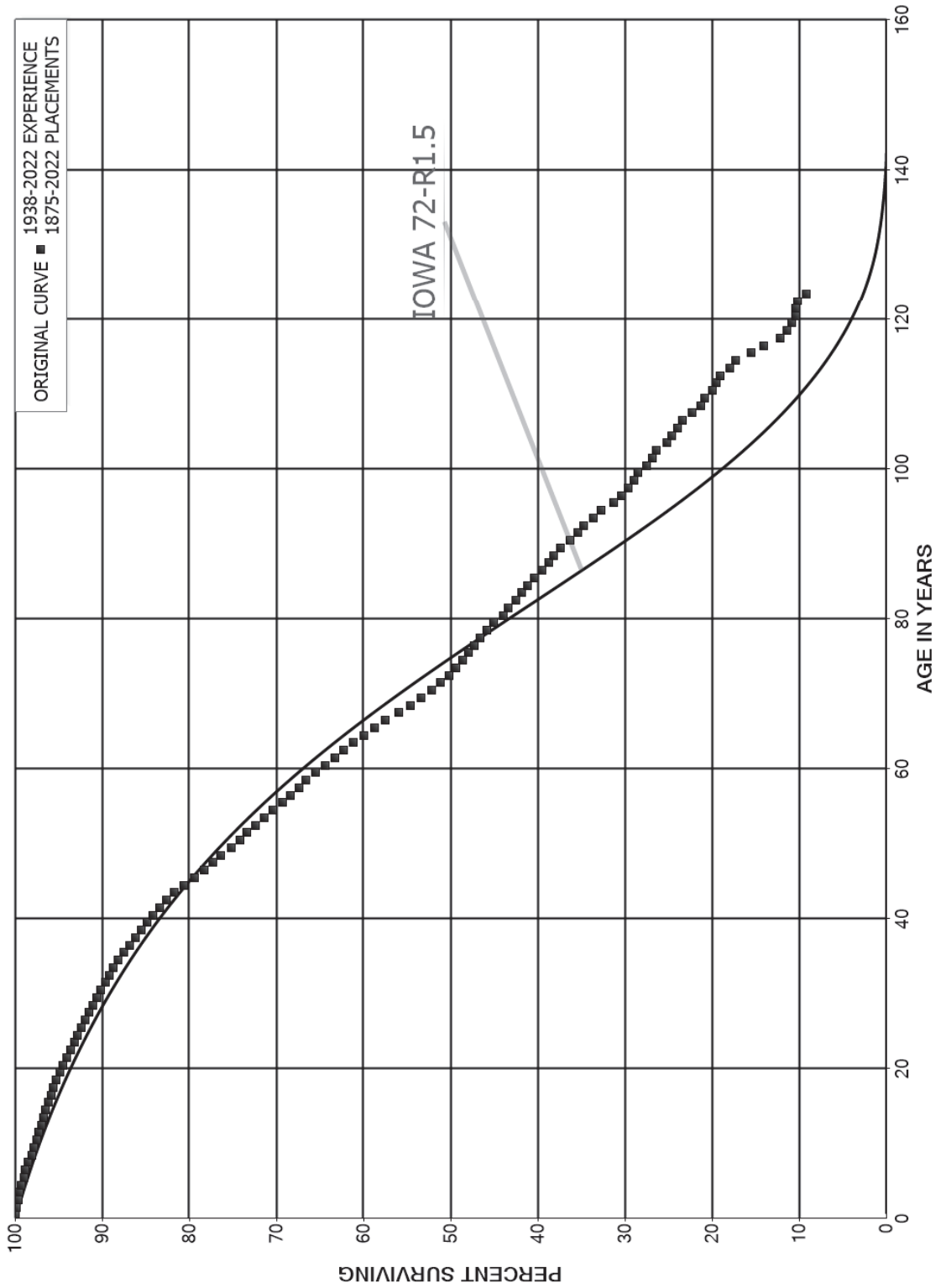
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.32 MAJOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	436		0.0000	1.0000	99.98
80.5	436		0.0000	1.0000	99.98
81.5	436		0.0000	1.0000	99.98
82.5	436		0.0000	1.0000	99.98
83.5	436		0.0000	1.0000	99.98
84.5	436		0.0000	1.0000	99.98
85.5	436		0.0000	1.0000	99.98
86.5	436		0.0000	1.0000	99.98
87.5	436		0.0000	1.0000	99.98
88.5	436		0.0000	1.0000	99.98
89.5	436		0.0000	1.0000	99.98
90.5	436		0.0000	1.0000	99.98
91.5	436		0.0000	1.0000	99.98
92.5	436		0.0000	1.0000	99.98
93.5	436		0.0000	1.0000	99.98
94.5	436		0.0000	1.0000	99.98
95.5	436		0.0000	1.0000	99.98
96.5	436		0.0000	1.0000	99.98
97.5	436		0.0000	1.0000	99.98
98.5					99.98

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
ACCOUNT 376.00 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2022

EXPERIENCE BAND 1938-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,388,243,085	522,867	0.0002	0.9998	100.00
0.5	2,128,309,447	3,291,997	0.0015	0.9985	99.98
1.5	1,913,470,862	3,312,783	0.0017	0.9983	99.82
2.5	1,764,035,950	3,357,343	0.0019	0.9981	99.65
3.5	1,628,329,352	3,637,326	0.0022	0.9978	99.46
4.5	1,472,385,775	3,489,570	0.0024	0.9976	99.24
5.5	1,374,957,853	2,917,774	0.0021	0.9979	99.00
6.5	1,305,226,308	3,977,965	0.0030	0.9970	98.79
7.5	1,250,032,052	5,413,891	0.0043	0.9957	98.49
8.5	1,202,169,911	3,390,324	0.0028	0.9972	98.07
9.5	1,155,595,585	2,898,896	0.0025	0.9975	97.79
10.5	1,084,902,442	3,149,044	0.0029	0.9971	97.54
11.5	1,040,047,392	3,370,629	0.0032	0.9968	97.26
12.5	1,006,029,488	2,687,119	0.0027	0.9973	96.95
13.5	974,120,529	2,213,692	0.0023	0.9977	96.69
14.5	944,377,167	2,814,156	0.0030	0.9970	96.47
15.5	910,165,156	2,882,034	0.0032	0.9968	96.18
16.5	872,138,145	2,599,247	0.0030	0.9970	95.87
17.5	826,761,489	2,979,924	0.0036	0.9964	95.59
18.5	787,144,953	3,212,360	0.0041	0.9959	95.24
19.5	750,934,137	2,695,856	0.0036	0.9964	94.86
20.5	714,664,036	3,194,617	0.0045	0.9955	94.52
21.5	687,256,249	3,464,551	0.0050	0.9950	94.09
22.5	667,012,163	3,204,604	0.0048	0.9952	93.62
23.5	640,583,494	2,499,010	0.0039	0.9961	93.17
24.5	623,567,864	2,840,227	0.0046	0.9954	92.81
25.5	597,646,363	2,642,231	0.0044	0.9956	92.38
26.5	577,722,879	3,039,050	0.0053	0.9947	91.97
27.5	550,721,931	2,560,067	0.0046	0.9954	91.49
28.5	525,268,652	2,805,827	0.0053	0.9947	91.07
29.5	500,953,661	2,474,326	0.0049	0.9951	90.58
30.5	470,841,111	2,698,623	0.0057	0.9943	90.13
31.5	445,557,948	2,350,618	0.0053	0.9947	89.61
32.5	419,468,075	2,189,231	0.0052	0.9948	89.14
33.5	397,355,523	2,193,772	0.0055	0.9945	88.68
34.5	377,980,483	2,719,640	0.0072	0.9928	88.19
35.5	350,228,115	2,680,250	0.0077	0.9923	87.55
36.5	332,032,793	2,494,801	0.0075	0.9925	86.88
37.5	306,447,187	2,629,798	0.0086	0.9914	86.23
38.5	288,816,509	2,070,732	0.0072	0.9928	85.49

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	277,306,394	2,153,689	0.0078	0.9922	84.88
40.5	260,384,580	2,509,966	0.0096	0.9904	84.22
41.5	237,061,891	2,305,810	0.0097	0.9903	83.41
42.5	218,618,665	2,412,368	0.0110	0.9890	82.59
43.5	203,664,677	2,586,548	0.0127	0.9873	81.68
44.5	193,629,634	3,128,835	0.0162	0.9838	80.65
45.5	181,360,518	2,524,852	0.0139	0.9861	79.34
46.5	174,132,905	2,120,926	0.0122	0.9878	78.24
47.5	166,525,831	1,953,749	0.0117	0.9883	77.29
48.5	156,326,196	2,412,716	0.0154	0.9846	76.38
49.5	143,031,803	1,901,722	0.0133	0.9867	75.20
50.5	131,415,316	1,435,887	0.0109	0.9891	74.20
51.5	124,011,354	1,685,378	0.0136	0.9864	73.39
52.5	118,009,836	1,579,586	0.0134	0.9866	72.39
53.5	111,705,350	1,548,146	0.0139	0.9861	71.42
54.5	103,174,181	1,601,050	0.0155	0.9845	70.43
55.5	95,113,128	1,335,578	0.0140	0.9860	69.34
56.5	87,932,705	1,216,209	0.0138	0.9862	68.37
57.5	81,632,681	1,040,983	0.0128	0.9872	67.42
58.5	76,653,707	1,249,876	0.0163	0.9837	66.56
59.5	71,494,424	1,159,777	0.0162	0.9838	65.48
60.5	66,778,788	1,141,850	0.0171	0.9829	64.41
61.5	60,774,225	1,019,539	0.0168	0.9832	63.31
62.5	56,382,096	959,015	0.0170	0.9830	62.25
63.5	51,234,289	990,802	0.0193	0.9807	61.19
64.5	46,661,495	986,681	0.0211	0.9789	60.01
65.5	43,274,102	941,268	0.0218	0.9782	58.74
66.5	39,977,184	1,044,577	0.0261	0.9739	57.46
67.5	36,950,673	879,017	0.0238	0.9762	55.96
68.5	35,201,998	808,746	0.0230	0.9770	54.63
69.5	32,264,063	697,631	0.0216	0.9784	53.37
70.5	29,552,508	576,269	0.0195	0.9805	52.22
71.5	27,138,497	558,946	0.0206	0.9794	51.20
72.5	25,604,427	397,269	0.0155	0.9845	50.15
73.5	25,701,280	396,519	0.0154	0.9846	49.37
74.5	24,963,801	334,667	0.0134	0.9866	48.61
75.5	24,219,495	352,627	0.0146	0.9854	47.96
76.5	23,512,644	304,981	0.0130	0.9870	47.26
77.5	23,132,121	422,923	0.0183	0.9817	46.64
78.5	22,690,458	367,791	0.0162	0.9838	45.79

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,261,757	518,044	0.0233	0.9767	45.05
80.5	21,591,164	318,333	0.0147	0.9853	44.00
81.5	20,822,031	402,379	0.0193	0.9807	43.35
82.5	20,168,974	330,816	0.0164	0.9836	42.51
83.5	19,286,672	304,353	0.0158	0.9842	41.82
84.5	18,811,641	359,011	0.0191	0.9809	41.16
85.5	18,260,749	371,278	0.0203	0.9797	40.37
86.5	17,823,109	366,238	0.0205	0.9795	39.55
87.5	17,410,065	242,971	0.0140	0.9860	38.74
88.5	17,148,209	356,776	0.0208	0.9792	38.20
89.5	16,810,007	482,509	0.0287	0.9713	37.40
90.5	16,273,999	438,340	0.0269	0.9731	36.33
91.5	15,767,990	277,227	0.0176	0.9824	35.35
92.5	15,305,464	472,219	0.0309	0.9691	34.73
93.5	14,684,857	423,549	0.0288	0.9712	33.66
94.5	14,099,302	606,480	0.0430	0.9570	32.69
95.5	13,300,908	363,234	0.0273	0.9727	31.28
96.5	12,675,598	359,182	0.0283	0.9717	30.43
97.5	11,965,750	249,702	0.0209	0.9791	29.56
98.5	11,518,748	195,976	0.0170	0.9830	28.95
99.5	11,429,582	378,089	0.0331	0.9669	28.45
100.5	10,987,829	272,807	0.0248	0.9752	27.51
101.5	10,454,498	189,219	0.0181	0.9819	26.83
102.5	10,219,391	437,188	0.0428	0.9572	26.34
103.5	9,671,524	211,190	0.0218	0.9782	25.22
104.5	9,327,254	254,232	0.0273	0.9727	24.67
105.5	8,423,465	222,244	0.0264	0.9736	23.99
106.5	7,957,475	365,201	0.0459	0.9541	23.36
107.5	7,079,468	310,844	0.0439	0.9561	22.29
108.5	5,887,449	142,058	0.0241	0.9759	21.31
109.5	5,020,437	194,178	0.0387	0.9613	20.80
110.5	3,838,935	87,137	0.0227	0.9773	19.99
111.5	3,709,501	93,707	0.0253	0.9747	19.54
112.5	3,512,047	195,408	0.0556	0.9444	19.04
113.5	3,274,669	126,103	0.0385	0.9615	17.99
114.5	3,061,716	314,244	0.1026	0.8974	17.29
115.5	2,691,827	257,166	0.0955	0.9045	15.52
116.5	2,350,463	307,374	0.1308	0.8692	14.04
117.5	1,960,481	133,328	0.0680	0.9320	12.20
118.5	1,771,125	83,659	0.0472	0.9528	11.37

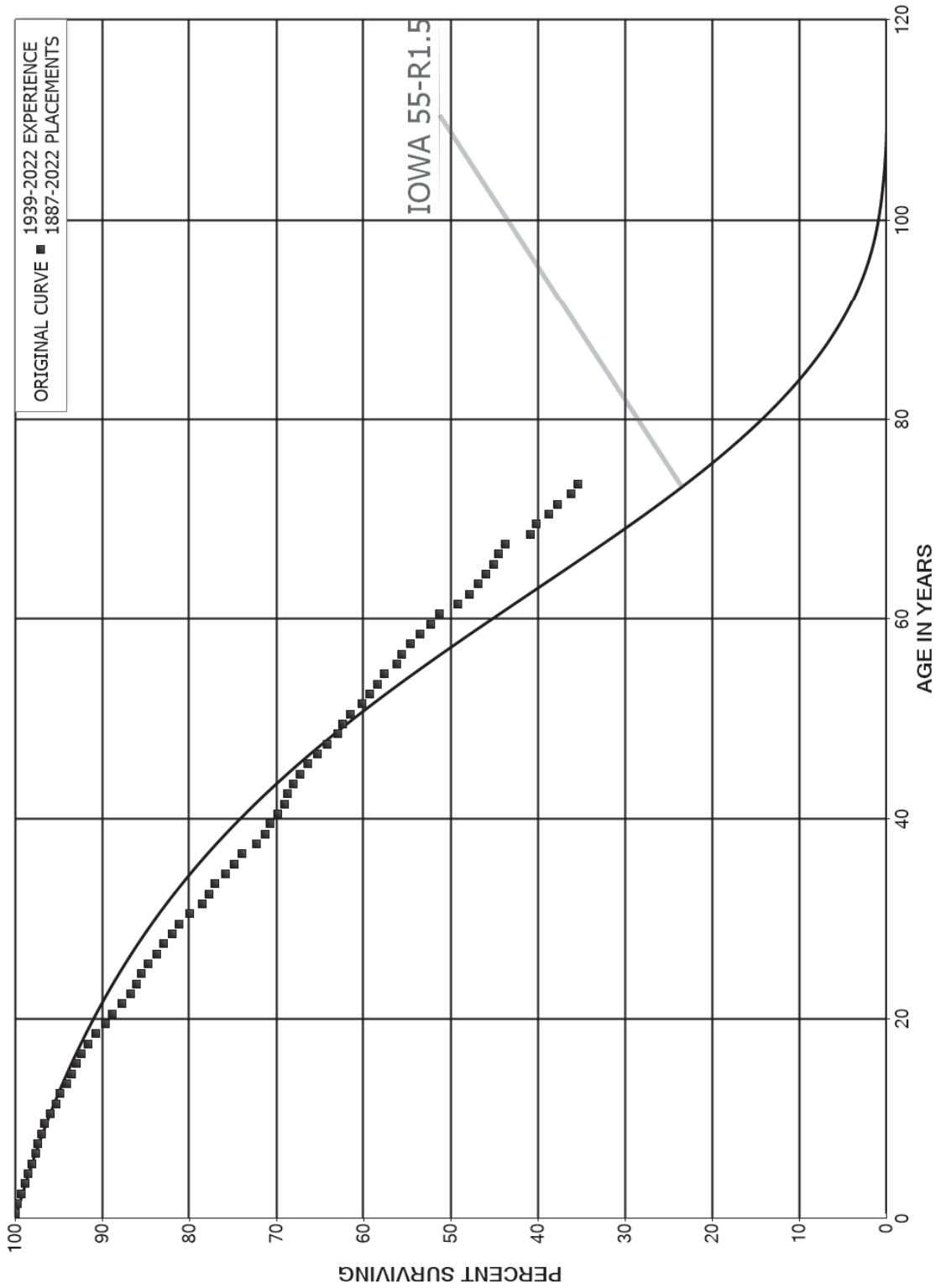
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2022			EXPERIENCE BAND 1938-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	1,577,084	59,079	0.0375	0.9625	10.83	
120.5	1,347,632	11,027	0.0082	0.9918	10.43	
121.5	1,288,448	20,226	0.0157	0.9843	10.34	
122.5	167,243	15,856	0.0948	0.9052	10.18	
123.5	143,299	9,626	0.0672	0.9328	9.21	
124.5	133,404	2,226	0.0167	0.9833	8.60	
125.5	129,626	3,861	0.0298	0.9702	8.45	
126.5	113,099	3,958	0.0350	0.9650	8.20	
127.5	108,602	5,354	0.0493	0.9507	7.91	
128.5	102,444	1,581	0.0154	0.9846	7.52	
129.5	100,826	2,826	0.0280	0.9720	7.41	
130.5	98,000	1,760	0.0180	0.9820	7.20	
131.5	69,851	10,534	0.1508	0.8492	7.07	
132.5	59,167	7,588	0.1282	0.8718	6.00	
133.5	31,621	7,939	0.2511	0.7489	5.23	
134.5	16,190	5,343	0.3300	0.6700	3.92	
135.5	10,847	7,489	0.6904	0.3096	2.63	
136.5	3,268	5	0.0016	0.9984	0.81	
137.5	286	282	0.9847	0.0153	0.81	
138.5	4		0.0000	1.0000	0.01	
139.5	4		0.0000	1.0000	0.01	
140.5	4		0.0000	1.0000	0.01	
141.5	4		0.0000	1.0000	0.01	
142.5	4	1	0.3075	0.6925	0.01	
143.5	3		0.0000	1.0000	0.01	
144.5	3		0.0000	1.0000	0.01	
145.5	3		0.0000	1.0000	0.01	
146.5					0.01	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,933,043	37,250	0.0004	0.9996	100.00
0.5	90,024,304	257,863	0.0029	0.9971	99.96
1.5	82,073,969	351,862	0.0043	0.9957	99.67
2.5	79,069,462	364,357	0.0046	0.9954	99.25
3.5	77,037,861	230,033	0.0030	0.9970	98.79
4.5	75,392,567	313,381	0.0042	0.9958	98.50
5.5	68,837,357	306,466	0.0045	0.9955	98.09
6.5	67,372,529	189,573	0.0028	0.9972	97.65
7.5	64,932,635	270,673	0.0042	0.9958	97.37
8.5	63,635,428	234,694	0.0037	0.9963	96.97
9.5	60,778,128	424,612	0.0070	0.9930	96.61
10.5	59,577,556	415,524	0.0070	0.9930	95.94
11.5	56,162,656	278,978	0.0050	0.9950	95.27
12.5	55,887,359	406,953	0.0073	0.9927	94.79
13.5	52,191,442	353,939	0.0068	0.9932	94.10
14.5	47,073,103	275,712	0.0059	0.9941	93.47
15.5	45,320,093	268,429	0.0059	0.9941	92.92
16.5	41,397,918	330,156	0.0080	0.9920	92.37
17.5	39,698,517	370,900	0.0093	0.9907	91.63
18.5	38,160,759	494,819	0.0130	0.9870	90.77
19.5	36,412,699	325,357	0.0089	0.9911	89.60
20.5	34,719,529	400,032	0.0115	0.9885	88.80
21.5	32,350,462	394,193	0.0122	0.9878	87.77
22.5	31,095,333	236,190	0.0076	0.9924	86.70
23.5	30,141,855	208,022	0.0069	0.9931	86.05
24.5	29,361,808	230,900	0.0079	0.9921	85.45
25.5	28,656,383	348,601	0.0122	0.9878	84.78
26.5	27,362,520	268,128	0.0098	0.9902	83.75
27.5	26,052,476	295,837	0.0114	0.9886	82.93
28.5	24,505,864	245,400	0.0100	0.9900	81.99
29.5	23,315,971	363,269	0.0156	0.9844	81.17
30.5	21,746,333	377,539	0.0174	0.9826	79.90
31.5	19,737,438	200,660	0.0102	0.9898	78.51
32.5	18,490,813	155,754	0.0084	0.9916	77.72
33.5	17,234,433	266,123	0.0154	0.9846	77.06
34.5	15,905,034	223,433	0.0140	0.9860	75.87
35.5	14,585,098	158,699	0.0109	0.9891	74.80
36.5	13,367,007	299,838	0.0224	0.9776	73.99
37.5	11,831,450	163,272	0.0138	0.9862	72.33
38.5	10,735,123	98,157	0.0091	0.9909	71.33

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,723,661	122,707	0.0126	0.9874	70.68
40.5	8,496,655	82,793	0.0097	0.9903	69.79
41.5	6,890,750	43,008	0.0062	0.9938	69.11
42.5	6,423,331	61,103	0.0095	0.9905	68.68
43.5	5,912,808	67,980	0.0115	0.9885	68.02
44.5	5,410,052	67,855	0.0125	0.9875	67.24
45.5	5,069,779	83,879	0.0165	0.9835	66.40
46.5	4,424,678	78,502	0.0177	0.9823	65.30
47.5	4,051,900	71,561	0.0177	0.9823	64.14
48.5	3,672,677	33,038	0.0090	0.9910	63.01
49.5	3,399,874	50,385	0.0148	0.9852	62.44
50.5	3,028,819	66,475	0.0219	0.9781	61.52
51.5	2,784,170	40,771	0.0146	0.9854	60.17
52.5	2,607,887	37,289	0.0143	0.9857	59.29
53.5	2,428,506	32,109	0.0132	0.9868	58.44
54.5	2,201,553	57,144	0.0260	0.9740	57.67
55.5	2,028,795	19,195	0.0095	0.9905	56.17
56.5	1,918,410	36,742	0.0192	0.9808	55.64
57.5	1,786,398	34,645	0.0194	0.9806	54.57
58.5	1,665,173	39,292	0.0236	0.9764	53.51
59.5	1,513,860	29,561	0.0195	0.9805	52.25
60.5	1,355,480	53,011	0.0391	0.9609	51.23
61.5	1,206,424	34,250	0.0284	0.9716	49.23
62.5	1,097,456	23,231	0.0212	0.9788	47.83
63.5	987,052	17,207	0.0174	0.9826	46.82
64.5	792,069	16,848	0.0213	0.9787	46.00
65.5	701,623	8,569	0.0122	0.9878	45.02
66.5	621,797	10,495	0.0169	0.9831	44.47
67.5	512,353	33,257	0.0649	0.9351	43.72
68.5	438,417	8,168	0.0186	0.9814	40.88
69.5	302,643	10,635	0.0351	0.9649	40.12
70.5	212,976	5,624	0.0264	0.9736	38.71
71.5	154,195	6,215	0.0403	0.9597	37.69
72.5	121,552	2,603	0.0214	0.9786	36.17
73.5	103,750	3,933	0.0379	0.9621	35.40
74.5	96,197	5,342	0.0555	0.9445	34.05
75.5	87,710	3,219	0.0367	0.9633	32.16
76.5	85,509	2,437	0.0285	0.9715	30.98
77.5	83,548	7,014	0.0840	0.9160	30.10
78.5	76,313	4,918	0.0645	0.9355	27.57

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	69,576	3,533	0.0508	0.9492	25.80	
80.5	64,003	7,765	0.1213	0.8787	24.49	
81.5	55,390	2,142	0.0387	0.9613	21.52	
82.5	50,023	1,324	0.0265	0.9735	20.68	
83.5	47,966	3,394	0.0708	0.9292	20.14	
84.5	43,382	2,026	0.0467	0.9533	18.71	
85.5	36,244	311	0.0086	0.9914	17.84	
86.5	36,141	717	0.0198	0.9802	17.68	
87.5	38,997	1,361	0.0349	0.9651	17.33	
88.5	36,032	2,286	0.0634	0.9366	16.73	
89.5	33,422	2,956	0.0884	0.9116	15.67	
90.5	29,954	2,283	0.0762	0.9238	14.28	
91.5	27,639	1,592	0.0576	0.9424	13.19	
92.5	24,549	393	0.0160	0.9840	12.43	
93.5	23,051	2,247	0.0975	0.9025	12.23	
94.5	18,181	2,769	0.1523	0.8477	11.04	
95.5	14,306	1,434	0.1002	0.8998	9.36	
96.5	12,759	134	0.0105	0.9895	8.42	
97.5	12,087	411	0.0340	0.9660	8.33	
98.5	11,388	99	0.0087	0.9913	8.05	
99.5	11,259	272	0.0242	0.9758	7.98	
100.5	10,420	5	0.0005	0.9995	7.79	
101.5	10,210	199	0.0195	0.9805	7.78	
102.5	9,965		0.0000	1.0000	7.63	
103.5	9,146	510	0.0558	0.9442	7.63	
104.5	8,419	819	0.0973	0.9027	7.21	
105.5	7,469	376	0.0504	0.9496	6.51	
106.5	7,071	3,246	0.4591	0.5409	6.18	
107.5	2,973	121	0.0406	0.9594	3.34	
108.5	2,353	351	0.1492	0.8508	3.21	
109.5	1,464		0.0000	1.0000	2.73	
110.5	1,434	80	0.0560	0.9440	2.73	
111.5	1,275		0.0000	1.0000	2.57	
112.5	1,255		0.0000	1.0000	2.57	
113.5	1,171	11	0.0096	0.9904	2.57	
114.5	1,102		0.0000	1.0000	2.55	
115.5	909		0.0000	1.0000	2.55	
116.5	816		0.0000	1.0000	2.55	
117.5	814	60	0.0732	0.9268	2.55	
118.5	489		0.0000	1.0000	2.36	

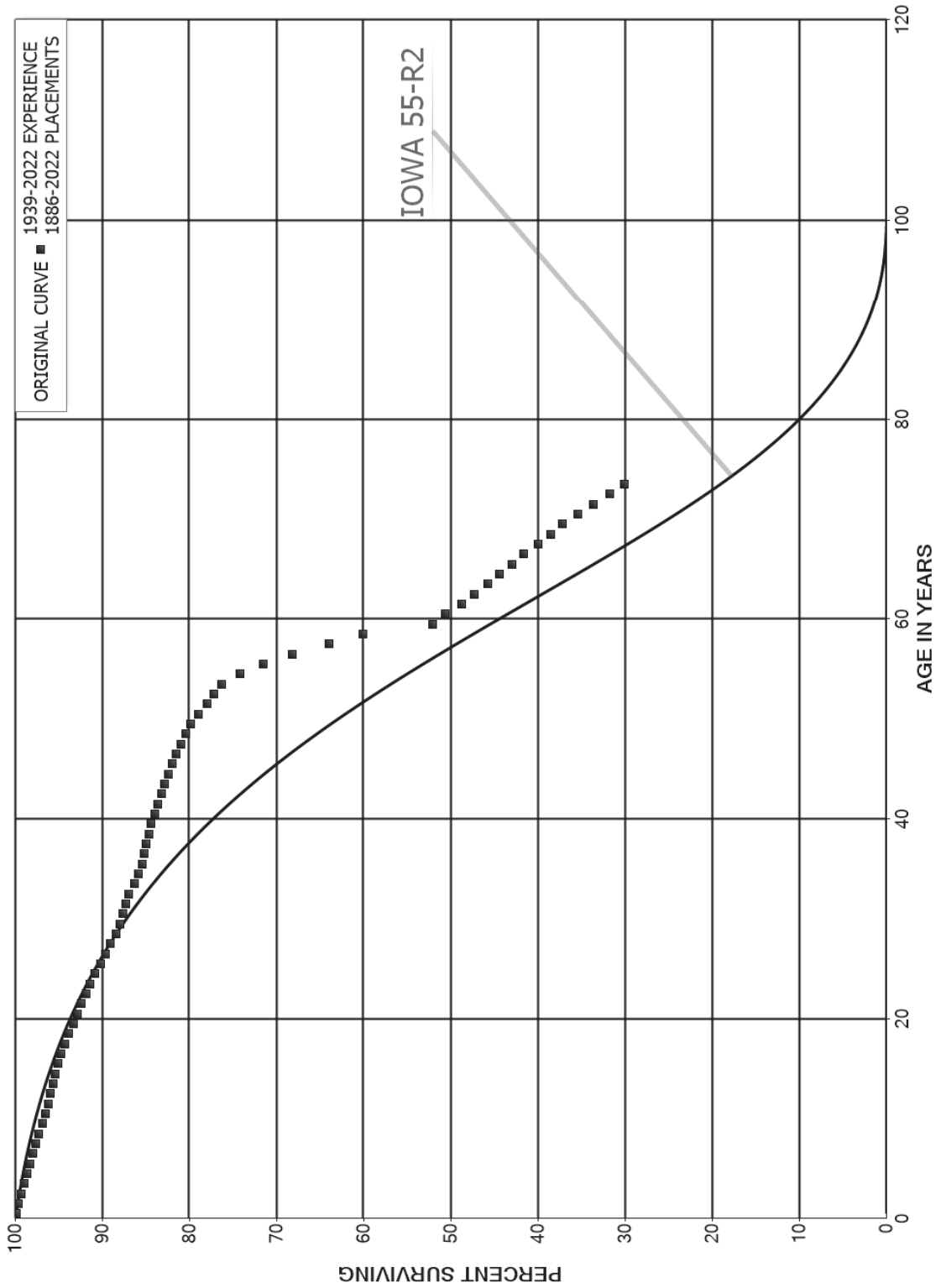
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	489		0.0000	1.0000	2.36
120.5	367		0.0000	1.0000	2.36
121.5	277		0.0000	1.0000	2.36
122.5	138		0.0000	1.0000	2.36
123.5	138		0.0000	1.0000	2.36
124.5	39		0.0000	1.0000	2.36
125.5	39		0.0000	1.0000	2.36
126.5	39		0.0000	1.0000	2.36
127.5	39		0.0000	1.0000	2.36
128.5	39		0.0000	1.0000	2.36
129.5	39		0.0000	1.0000	2.36
130.5	39		0.0000	1.0000	2.36
131.5					2.36

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	826,584,436	978,537	0.0012	0.9988	100.00
0.5	783,584,907	2,522,405	0.0032	0.9968	99.88
1.5	736,320,708	2,094,258	0.0028	0.9972	99.56
2.5	698,844,986	2,165,318	0.0031	0.9969	99.28
3.5	655,517,999	2,049,246	0.0031	0.9969	98.97
4.5	612,204,093	2,012,027	0.0033	0.9967	98.66
5.5	585,905,759	2,065,813	0.0035	0.9965	98.34
6.5	561,093,876	2,318,500	0.0041	0.9959	97.99
7.5	537,227,226	1,645,283	0.0031	0.9969	97.58
8.5	517,567,393	2,304,506	0.0045	0.9955	97.29
9.5	502,726,098	1,650,292	0.0033	0.9967	96.85
10.5	480,557,785	1,633,701	0.0034	0.9966	96.53
11.5	466,458,132	1,456,029	0.0031	0.9969	96.21
12.5	458,758,765	1,375,994	0.0030	0.9970	95.91
13.5	445,897,101	1,289,006	0.0029	0.9971	95.62
14.5	433,294,090	1,467,967	0.0034	0.9966	95.34
15.5	421,019,469	1,421,634	0.0034	0.9966	95.02
16.5	405,062,010	1,790,138	0.0044	0.9956	94.70
17.5	387,178,127	1,821,663	0.0047	0.9953	94.28
18.5	367,853,385	2,081,230	0.0057	0.9943	93.84
19.5	353,195,985	1,730,992	0.0049	0.9951	93.30
20.5	338,867,173	1,720,115	0.0051	0.9949	92.85
21.5	322,407,486	1,750,822	0.0054	0.9946	92.38
22.5	315,529,306	1,745,425	0.0055	0.9945	91.87
23.5	300,573,507	1,781,487	0.0059	0.9941	91.37
24.5	289,878,820	1,931,279	0.0067	0.9933	90.82
25.5	269,729,969	1,916,621	0.0071	0.9929	90.22
26.5	256,127,139	1,610,917	0.0063	0.9937	89.58
27.5	241,247,836	1,531,713	0.0063	0.9937	89.02
28.5	224,844,321	1,353,287	0.0060	0.9940	88.45
29.5	211,105,067	743,993	0.0035	0.9965	87.92
30.5	192,976,710	618,742	0.0032	0.9968	87.61
31.5	181,613,812	845,643	0.0047	0.9953	87.33
32.5	166,791,920	1,148,879	0.0069	0.9931	86.92
33.5	159,185,247	975,113	0.0061	0.9939	86.32
34.5	147,735,840	598,767	0.0041	0.9959	85.79
35.5	129,623,062	404,755	0.0031	0.9969	85.45
36.5	123,833,860	407,653	0.0033	0.9967	85.18
37.5	111,618,674	306,005	0.0027	0.9973	84.90
38.5	99,574,328	358,274	0.0036	0.9964	84.67

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	92,949,423	403,347	0.0043	0.9957	84.36
40.5	83,009,157	367,676	0.0044	0.9956	83.99
41.5	70,971,346	338,101	0.0048	0.9952	83.62
42.5	63,522,868	297,633	0.0047	0.9953	83.22
43.5	56,893,074	268,935	0.0047	0.9953	82.83
44.5	49,505,926	266,911	0.0054	0.9946	82.44
45.5	45,619,607	284,829	0.0062	0.9938	82.00
46.5	41,669,312	301,930	0.0072	0.9928	81.49
47.5	38,584,767	244,337	0.0063	0.9937	80.90
48.5	35,572,807	256,174	0.0072	0.9928	80.38
49.5	32,600,160	370,480	0.0114	0.9886	79.80
50.5	29,375,440	356,611	0.0121	0.9879	78.90
51.5	26,162,661	254,126	0.0097	0.9903	77.94
52.5	23,142,234	268,365	0.0116	0.9884	77.18
53.5	20,601,139	568,675	0.0276	0.9724	76.29
54.5	17,795,712	631,005	0.0355	0.9645	74.18
55.5	15,569,253	735,759	0.0473	0.9527	71.55
56.5	13,083,383	803,126	0.0614	0.9386	68.17
57.5	10,576,695	640,995	0.0606	0.9394	63.99
58.5	8,475,453	1,139,681	0.1345	0.8655	60.11
59.5	5,895,057	157,883	0.0268	0.9732	52.03
60.5	4,703,521	173,112	0.0368	0.9632	50.63
61.5	3,634,479	107,948	0.0297	0.9703	48.77
62.5	3,119,614	102,032	0.0327	0.9673	47.32
63.5	2,649,122	78,579	0.0297	0.9703	45.77
64.5	2,318,487	76,788	0.0331	0.9669	44.41
65.5	2,044,027	64,317	0.0315	0.9685	42.94
66.5	1,818,983	73,703	0.0405	0.9595	41.59
67.5	1,627,864	56,975	0.0350	0.9650	39.91
68.5	1,476,245	51,452	0.0349	0.9651	38.51
69.5	1,367,062	65,419	0.0479	0.9521	37.17
70.5	1,259,553	63,755	0.0506	0.9494	35.39
71.5	1,156,164	63,335	0.0548	0.9452	33.60
72.5	1,059,072	57,751	0.0545	0.9455	31.76
73.5	964,908	58,410	0.0605	0.9395	30.03
74.5	871,594	54,062	0.0620	0.9380	28.21
75.5	794,341	51,521	0.0649	0.9351	26.46
76.5	726,636	50,438	0.0694	0.9306	24.74
77.5	672,347	52,665	0.0783	0.9217	23.02
78.5	612,531	41,103	0.0671	0.9329	21.22

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	567,196	42,758	0.0754	0.9246	19.80
80.5	514,959	44,614	0.0866	0.9134	18.30
81.5	457,540	24,543	0.0536	0.9464	16.72
82.5	427,000	40,077	0.0939	0.9061	15.82
83.5	382,576	43,273	0.1131	0.8869	14.34
84.5	337,689	38,025	0.1126	0.8874	12.72
85.5	296,404	32,147	0.1085	0.8915	11.28
86.5	261,182	21,873	0.0837	0.9163	10.06
87.5	237,558	26,630	0.1121	0.8879	9.22
88.5	209,543	17,926	0.0855	0.9145	8.18
89.5	189,800	30,427	0.1603	0.8397	7.48
90.5	156,997	17,235	0.1098	0.8902	6.28
91.5	137,420	13,598	0.0990	0.9010	5.59
92.5	120,316	4,684	0.0389	0.9611	5.04
93.5	112,933	7,636	0.0676	0.9324	4.84
94.5	102,350	3,717	0.0363	0.9637	4.52
95.5	97,124	3,290	0.0339	0.9661	4.35
96.5	90,657	3,042	0.0336	0.9664	4.21
97.5	85,784	1,001	0.0117	0.9883	4.06
98.5	83,627	4,085	0.0488	0.9512	4.02
99.5	78,077	4,617	0.0591	0.9409	3.82
100.5	72,236	5,266	0.0729	0.9271	3.59
101.5	63,195	8,460	0.1339	0.8661	3.33
102.5	53,840	9,092	0.1689	0.8311	2.89
103.5	44,748	6,106	0.1365	0.8635	2.40
104.5	38,642	5,527	0.1430	0.8570	2.07
105.5	33,115	4,951	0.1495	0.8505	1.78
106.5	28,164	7,578	0.2691	0.7309	1.51
107.5	20,586	1,405	0.0683	0.9317	1.10
108.5	19,181	324	0.0169	0.9831	1.03
109.5	18,857	16	0.0009	0.9991	1.01
110.5	18,840		0.0000	1.0000	1.01
111.5	18,840	1	0.0000	1.0000	1.01
112.5	18,840		0.0000	1.0000	1.01
113.5	18,496		0.0000	1.0000	1.01
114.5	15,511		0.0000	1.0000	1.01
115.5	11,377		0.0000	1.0000	1.01
116.5	7,552		0.0000	1.0000	1.01
117.5	3,539		0.0000	1.0000	1.01
118.5	2,595		0.0000	1.0000	1.01

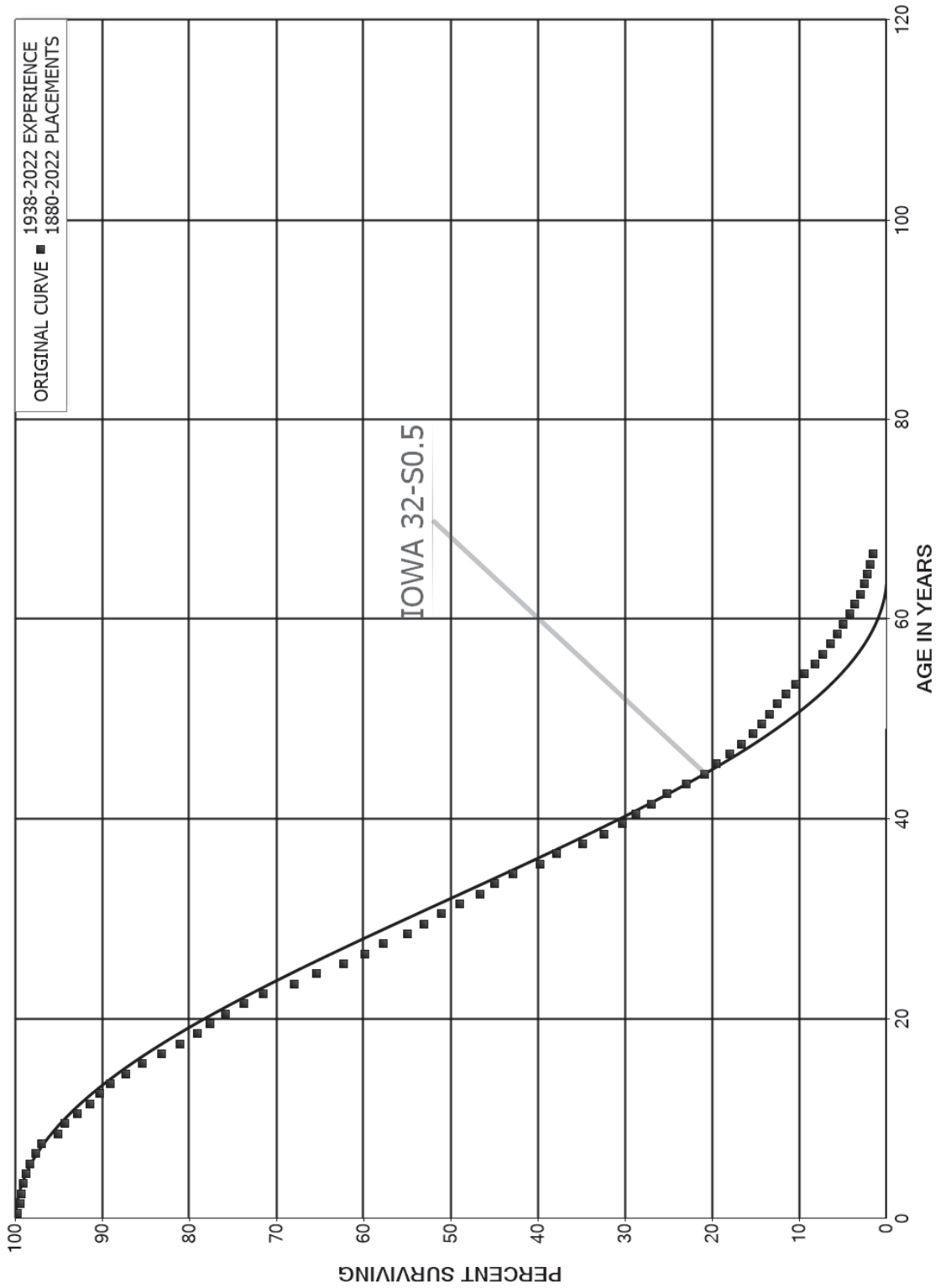
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,052		0.0000	1.0000	1.01
120.5	1,653		0.0000	1.0000	1.01
121.5	15		0.0000	1.0000	1.01
122.5					1.01

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2022

EXPERIENCE BAND 1938-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	190,680,169	615,906	0.0032	0.9968	100.00
0.5	183,118,759	542,297	0.0030	0.9970	99.68
1.5	177,564,555	265,446	0.0015	0.9985	99.38
2.5	160,441,667	320,325	0.0020	0.9980	99.23
3.5	144,637,990	473,387	0.0033	0.9967	99.04
4.5	128,330,801	482,660	0.0038	0.9962	98.71
5.5	115,890,693	822,154	0.0071	0.9929	98.34
6.5	107,972,058	762,727	0.0071	0.9929	97.64
7.5	103,389,246	2,047,570	0.0198	0.9802	96.95
8.5	98,204,210	742,616	0.0076	0.9924	95.03
9.5	95,588,875	1,525,244	0.0160	0.9840	94.31
10.5	90,690,179	1,371,558	0.0151	0.9849	92.81
11.5	86,656,859	1,047,922	0.0121	0.9879	91.41
12.5	81,414,242	1,150,539	0.0141	0.9859	90.30
13.5	78,253,718	1,527,837	0.0195	0.9805	89.02
14.5	74,462,186	1,578,535	0.0212	0.9788	87.29
15.5	69,940,937	1,836,213	0.0263	0.9737	85.44
16.5	65,987,585	1,718,991	0.0261	0.9739	83.19
17.5	62,622,303	1,505,469	0.0240	0.9760	81.03
18.5	59,504,687	1,107,508	0.0186	0.9814	79.08
19.5	56,752,752	1,274,846	0.0225	0.9775	77.61
20.5	53,500,510	1,475,559	0.0276	0.9724	75.86
21.5	49,962,082	1,565,075	0.0313	0.9687	73.77
22.5	47,403,124	2,360,946	0.0498	0.9502	71.46
23.5	44,093,289	1,621,729	0.0368	0.9632	67.90
24.5	41,248,580	1,991,531	0.0483	0.9517	65.40
25.5	37,766,266	1,450,797	0.0384	0.9616	62.24
26.5	35,518,216	1,242,108	0.0350	0.9650	59.85
27.5	33,378,560	1,635,642	0.0490	0.9510	57.76
28.5	30,654,072	1,044,417	0.0341	0.9659	54.93
29.5	28,115,648	1,037,616	0.0369	0.9631	53.06
30.5	26,324,392	1,110,003	0.0422	0.9578	51.10
31.5	24,659,632	1,192,761	0.0484	0.9516	48.95
32.5	22,750,806	780,922	0.0343	0.9657	46.58
33.5	21,299,439	997,857	0.0468	0.9532	44.98
34.5	19,442,374	1,418,038	0.0729	0.9271	42.87
35.5	17,076,733	798,210	0.0467	0.9533	39.75
36.5	15,790,935	1,254,068	0.0794	0.9206	37.89
37.5	14,250,741	1,003,903	0.0704	0.9296	34.88
38.5	13,192,267	872,208	0.0661	0.9339	32.42

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2022			EXPERIENCE BAND 1938-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,282,424	625,997	0.0510	0.9490	30.28	
40.5	11,332,592	723,193	0.0638	0.9362	28.73	
41.5	10,494,903	692,673	0.0660	0.9340	26.90	
42.5	9,393,994	796,464	0.0848	0.9152	25.13	
43.5	8,331,731	792,554	0.0951	0.9049	23.00	
44.5	7,169,446	457,087	0.0638	0.9362	20.81	
45.5	6,480,588	489,818	0.0756	0.9244	19.48	
46.5	5,784,057	440,884	0.0762	0.9238	18.01	
47.5	4,969,917	398,820	0.0802	0.9198	16.64	
48.5	4,350,763	285,685	0.0657	0.9343	15.30	
49.5	3,851,494	252,242	0.0655	0.9345	14.30	
50.5	3,290,102	221,385	0.0673	0.9327	13.36	
51.5	2,917,900	217,759	0.0746	0.9254	12.46	
52.5	2,540,176	239,129	0.0941	0.9059	11.53	
53.5	2,089,949	214,268	0.1025	0.8975	10.45	
54.5	1,747,929	217,049	0.1242	0.8758	9.37	
55.5	1,533,304	177,853	0.1160	0.8840	8.21	
56.5	1,356,433	151,713	0.1118	0.8882	7.26	
57.5	1,194,194	148,128	0.1240	0.8760	6.45	
58.5	1,027,501	129,363	0.1259	0.8741	5.65	
59.5	846,740	122,427	0.1446	0.8554	4.94	
60.5	683,550	100,970	0.1477	0.8523	4.22	
61.5	582,047	98,679	0.1695	0.8305	3.60	
62.5	472,370	77,622	0.1643	0.8357	2.99	
63.5	378,274	55,763	0.1474	0.8526	2.50	
64.5	304,791	44,052	0.1445	0.8555	2.13	
65.5	240,378	42,479	0.1767	0.8233	1.82	
66.5	193,862	30,273	0.1562	0.8438	1.50	
67.5	162,947	26,632	0.1634	0.8366	1.27	
68.5	136,686	21,886	0.1601	0.8399	1.06	
69.5	116,347	25,119	0.2159	0.7841	0.89	
70.5	92,863	21,224	0.2286	0.7714	0.70	
71.5	71,994	11,147	0.1548	0.8452	0.54	
72.5	62,308	8,846	0.1420	0.8580	0.45	
73.5	53,954	7,323	0.1357	0.8643	0.39	
74.5	46,891	8,652	0.1845	0.8155	0.34	
75.5	38,397	6,373	0.1660	0.8340	0.27	
76.5	32,175	4,821	0.1498	0.8502	0.23	
77.5	27,354	3,071	0.1123	0.8877	0.19	
78.5	24,282	2,305	0.0949	0.9051	0.17	

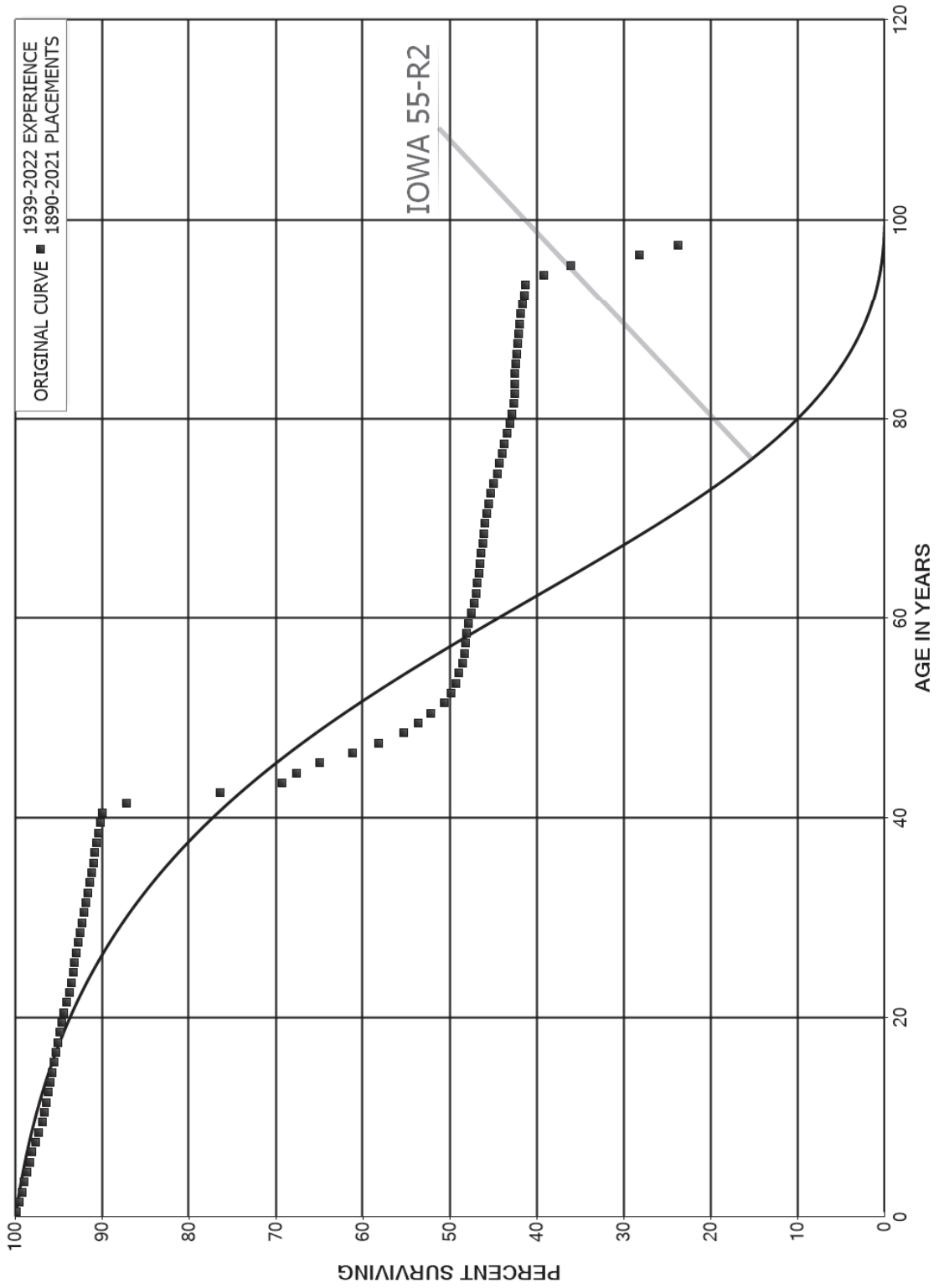
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2022			EXPERIENCE BAND 1938-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	21,977	980	0.0446	0.9554	0.16	
80.5	21,022	1,653	0.0786	0.9214	0.15	
81.5	19,368	2,325	0.1200	0.8800	0.14	
82.5	17,043	996	0.0585	0.9415	0.12	
83.5	16,047	2,184	0.1361	0.8639	0.11	
84.5	13,863	2,356	0.1699	0.8301	0.10	
85.5	11,564	2,013	0.1741	0.8259	0.08	
86.5	9,551	1,739	0.1821	0.8179	0.07	
87.5	7,819	1,325	0.1694	0.8306	0.06	
88.5	6,494	439	0.0676	0.9324	0.05	
89.5	6,027	1,103	0.1830	0.8170	0.04	
90.5	4,924	1,718	0.3488	0.6512	0.04	
91.5	3,207	806	0.2514	0.7486	0.02	
92.5	2,400	279	0.1161	0.8839	0.02	
93.5	2,122	930	0.4381	0.5619	0.02	
94.5	1,149	347	0.3018	0.6982	0.01	
95.5	802	465	0.5794	0.4206	0.01	
96.5	337	337	1.0000	0.0000	0.00	
97.5					0.00	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,622,843	108,321	0.0011	0.9989	100.00
0.5	94,640,201	330,916	0.0035	0.9965	99.89
1.5	90,317,493	287,451	0.0032	0.9968	99.54
2.5	87,050,384	269,960	0.0031	0.9969	99.22
3.5	83,686,368	264,166	0.0032	0.9968	98.91
4.5	80,961,014	229,936	0.0028	0.9972	98.60
5.5	77,678,484	234,018	0.0030	0.9970	98.32
6.5	74,822,531	294,278	0.0039	0.9961	98.02
7.5	72,385,528	282,051	0.0039	0.9961	97.64
8.5	70,405,671	273,745	0.0039	0.9961	97.26
9.5	68,664,402	164,870	0.0024	0.9976	96.88
10.5	66,573,778	166,832	0.0025	0.9975	96.65
11.5	64,486,204	146,334	0.0023	0.9977	96.40
12.5	61,652,161	137,416	0.0022	0.9978	96.19
13.5	58,423,333	136,420	0.0023	0.9977	95.97
14.5	55,389,761	132,609	0.0024	0.9976	95.75
15.5	52,822,765	123,652	0.0023	0.9977	95.52
16.5	50,471,365	136,601	0.0027	0.9973	95.29
17.5	47,555,346	108,806	0.0023	0.9977	95.04
18.5	44,920,869	102,409	0.0023	0.9977	94.82
19.5	43,054,680	103,251	0.0024	0.9976	94.60
20.5	40,405,152	153,566	0.0038	0.9962	94.38
21.5	38,695,989	113,871	0.0029	0.9971	94.02
22.5	37,643,288	78,254	0.0021	0.9979	93.74
23.5	36,436,866	83,049	0.0023	0.9977	93.55
24.5	35,088,140	74,807	0.0021	0.9979	93.33
25.5	33,349,405	73,295	0.0022	0.9978	93.13
26.5	31,629,338	78,959	0.0025	0.9975	92.93
27.5	30,138,017	74,926	0.0025	0.9975	92.70
28.5	28,547,391	68,982	0.0024	0.9976	92.47
29.5	27,035,847	57,663	0.0021	0.9979	92.24
30.5	24,979,654	53,603	0.0021	0.9979	92.05
31.5	23,376,641	53,725	0.0023	0.9977	91.85
32.5	22,092,438	52,950	0.0024	0.9976	91.64
33.5	21,011,817	49,069	0.0023	0.9977	91.42
34.5	19,744,858	47,048	0.0024	0.9976	91.20
35.5	18,623,508	41,966	0.0023	0.9977	90.99
36.5	17,680,421	36,765	0.0021	0.9979	90.78
37.5	16,602,370	38,498	0.0023	0.9977	90.59
38.5	15,573,782	32,613	0.0021	0.9979	90.38

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,752,095	44,815	0.0030	0.9970	90.19
40.5	13,630,863	413,197	0.0303	0.9697	89.92
41.5	12,298,024	1,516,492	0.1233	0.8767	87.19
42.5	10,188,621	954,968	0.0937	0.9063	76.44
43.5	8,478,722	207,333	0.0245	0.9755	69.28
44.5	7,472,783	290,002	0.0388	0.9612	67.58
45.5	6,750,025	392,926	0.0582	0.9418	64.96
46.5	6,225,563	303,552	0.0488	0.9512	61.18
47.5	5,676,082	288,045	0.0507	0.9493	58.20
48.5	5,219,399	149,343	0.0286	0.9714	55.24
49.5	4,798,518	136,321	0.0284	0.9716	53.66
50.5	4,393,388	131,344	0.0299	0.9701	52.14
51.5	4,066,744	56,136	0.0138	0.9862	50.58
52.5	3,868,090	44,605	0.0115	0.9885	49.88
53.5	3,710,319	31,197	0.0084	0.9916	49.31
54.5	3,574,064	25,277	0.0071	0.9929	48.89
55.5	3,468,081	15,832	0.0046	0.9954	48.55
56.5	3,386,682	11,656	0.0034	0.9966	48.32
57.5	3,283,659	9,063	0.0028	0.9972	48.16
58.5	3,154,447	13,185	0.0042	0.9958	48.02
59.5	3,037,178	21,035	0.0069	0.9931	47.82
60.5	2,879,649	17,891	0.0062	0.9938	47.49
61.5	2,715,196	11,129	0.0041	0.9959	47.20
62.5	2,579,381	10,190	0.0040	0.9960	47.00
63.5	2,427,603	10,092	0.0042	0.9958	46.82
64.5	2,266,554	6,578	0.0029	0.9971	46.62
65.5	2,098,980	5,979	0.0028	0.9972	46.49
66.5	1,917,007	5,450	0.0028	0.9972	46.36
67.5	1,765,688	4,701	0.0027	0.9973	46.22
68.5	1,647,020	6,245	0.0038	0.9962	46.10
69.5	1,549,658	6,662	0.0043	0.9957	45.93
70.5	1,476,713	5,835	0.0040	0.9960	45.73
71.5	1,380,258	6,636	0.0048	0.9952	45.55
72.5	1,286,420	10,155	0.0079	0.9921	45.33
73.5	1,177,283	11,243	0.0096	0.9904	44.97
74.5	1,117,330	7,416	0.0066	0.9934	44.54
75.5	1,077,139	8,015	0.0074	0.9926	44.25
76.5	1,044,958	4,925	0.0047	0.9953	43.92
77.5	1,032,031	7,509	0.0073	0.9927	43.71
78.5	1,016,130	6,379	0.0063	0.9937	43.39

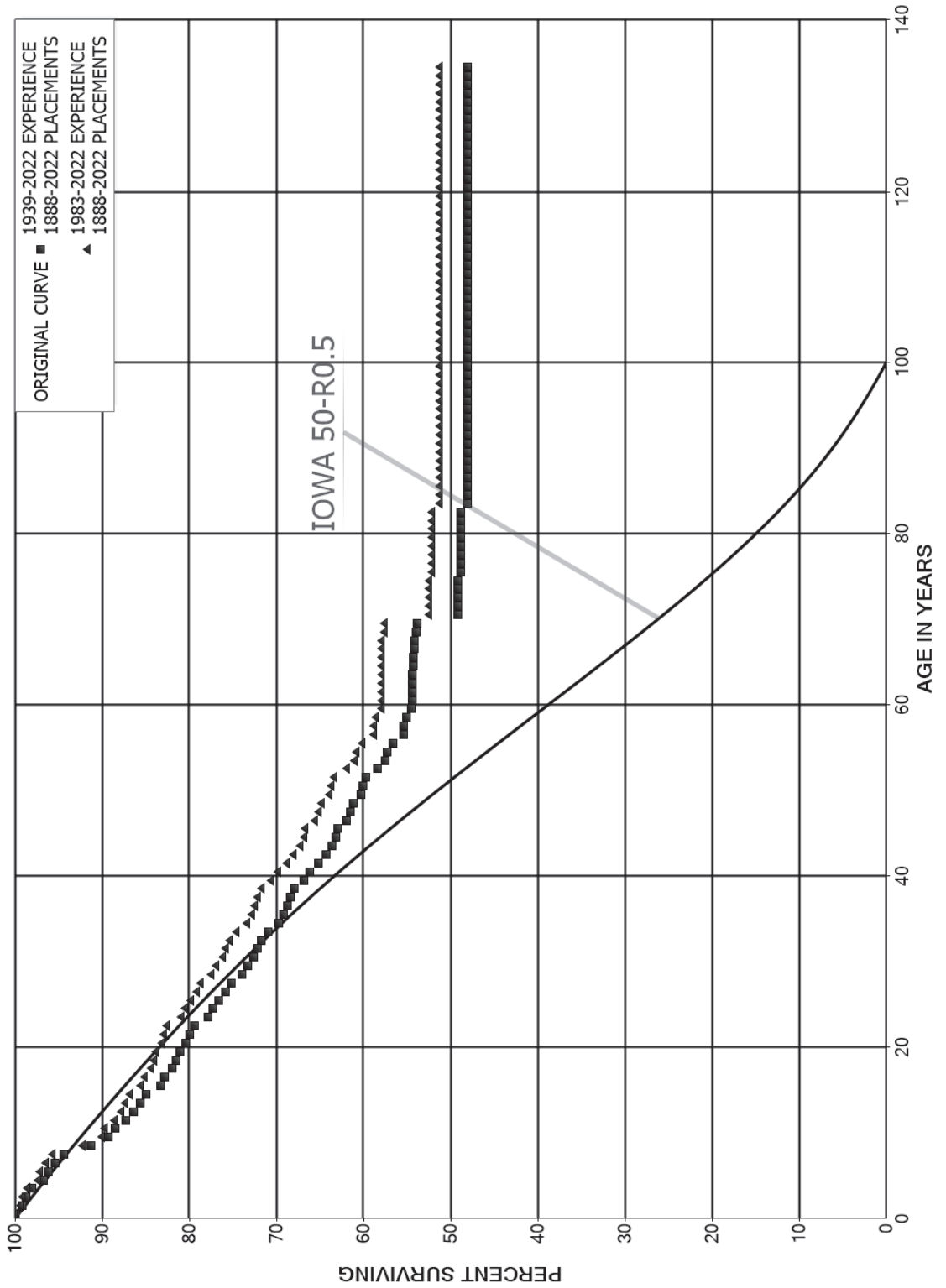
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	996,396	5,381	0.0054	0.9946	43.12	
80.5	968,104	6,045	0.0062	0.9938	42.89	
81.5	936,436	1,425	0.0015	0.9985	42.62	
82.5	917,347	1,369	0.0015	0.9985	42.55	
83.5	905,896	779	0.0009	0.9991	42.49	
84.5	844,462	1,686	0.0020	0.9980	42.45	
85.5	798,484	1,811	0.0023	0.9977	42.37	
86.5	757,222	1,119	0.0015	0.9985	42.27	
87.5	733,473	2,931	0.0040	0.9960	42.21	
88.5	694,850	1,990	0.0029	0.9971	42.04	
89.5	658,313	1,281	0.0019	0.9981	41.92	
90.5	623,355	3,505	0.0056	0.9944	41.84	
91.5	588,440	2,751	0.0047	0.9953	41.60	
92.5	540,873	2,270	0.0042	0.9958	41.41	
93.5	488,388	23,857	0.0488	0.9512	41.24	
94.5	414,429	33,224	0.0802	0.9198	39.22	
95.5	324,179	70,723	0.2182	0.7818	36.08	
96.5	202,114	31,935	0.1580	0.8420	28.21	
97.5	115,374	501	0.0043	0.9957	23.75	
98.5	64,182	365	0.0057	0.9943	23.65	
99.5	7,546	200	0.0265	0.9735	23.51	
100.5	1,709	646	0.3779	0.6221	22.89	
101.5	1,078	165	0.1529	0.8471	14.24	
102.5	938	192	0.2047	0.7953	12.06	
103.5	803	59	0.0738	0.9262	9.59	
104.5	751	139	0.1851	0.8149	8.89	
105.5	612	29	0.0475	0.9525	7.24	
106.5	654	496	0.7593	0.2407	6.90	
107.5	166	103	0.6184	0.3816	1.66	
108.5	103	57	0.5522	0.4478	0.63	
109.5	46	40	0.8612	0.1388	0.28	
110.5	82	6	0.0780	0.9220	0.04	
111.5	85	76	0.8961	0.1039	0.04	
112.5	23	9	0.3900	0.6100	0.00	
113.5	14	14	1.0000		0.00	
114.5						

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2022

EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,627,986	11,843	0.0008	0.9992	100.00
0.5	14,738,871	117,135	0.0079	0.9921	99.92
1.5	13,654,093	57,625	0.0042	0.9958	99.12
2.5	13,296,548	92,474	0.0070	0.9930	98.71
3.5	12,973,651	165,791	0.0128	0.9872	98.02
4.5	12,176,679	71,942	0.0059	0.9941	96.77
5.5	10,450,968	86,748	0.0083	0.9917	96.20
6.5	9,789,988	100,127	0.0102	0.9898	95.40
7.5	9,335,082	307,563	0.0329	0.9671	94.42
8.5	8,856,165	198,434	0.0224	0.9776	91.31
9.5	7,551,204	67,336	0.0089	0.9911	89.26
10.5	7,030,135	90,225	0.0128	0.9872	88.47
11.5	6,913,091	75,991	0.0110	0.9890	87.33
12.5	6,844,223	57,253	0.0084	0.9916	86.37
13.5	6,797,734	59,114	0.0087	0.9913	85.65
14.5	6,706,794	125,383	0.0187	0.9813	84.91
15.5	6,446,906	40,583	0.0063	0.9937	83.32
16.5	6,409,656	68,920	0.0108	0.9892	82.79
17.5	6,360,680	33,356	0.0052	0.9948	81.90
18.5	6,146,464	33,014	0.0054	0.9946	81.47
19.5	5,919,700	50,674	0.0086	0.9914	81.04
20.5	5,739,677	31,734	0.0055	0.9945	80.34
21.5	5,610,991	32,424	0.0058	0.9942	79.90
22.5	5,437,804	110,156	0.0203	0.9797	79.44
23.5	5,199,360	39,130	0.0075	0.9925	77.83
24.5	5,073,438	44,422	0.0088	0.9912	77.24
25.5	4,876,386	49,562	0.0102	0.9898	76.57
26.5	4,696,361	40,162	0.0086	0.9914	75.79
27.5	4,464,148	68,491	0.0153	0.9847	75.14
28.5	4,226,224	38,941	0.0092	0.9908	73.99
29.5	4,115,062	40,270	0.0098	0.9902	73.31
30.5	3,970,489	21,560	0.0054	0.9946	72.59
31.5	3,551,750	23,592	0.0066	0.9934	72.19
32.5	3,290,742	37,005	0.0112	0.9888	71.71
33.5	2,816,046	47,126	0.0167	0.9833	70.91
34.5	2,298,270	16,708	0.0073	0.9927	69.72
35.5	2,154,052	15,368	0.0071	0.9929	69.21
36.5	1,775,946	9,508	0.0054	0.9946	68.72
37.5	1,621,594	10,798	0.0067	0.9933	68.35
38.5	1,513,166	24,052	0.0159	0.9841	67.90

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,404,489	14,406	0.0103	0.9897	66.82
40.5	1,224,089	18,167	0.0148	0.9852	66.13
41.5	1,083,329	13,574	0.0125	0.9875	65.15
42.5	963,544	10,944	0.0114	0.9886	64.33
43.5	833,836	5,714	0.0069	0.9931	63.60
44.5	810,393	2,434	0.0030	0.9970	63.17
45.5	796,023	13,029	0.0164	0.9836	62.98
46.5	747,372	5,518	0.0074	0.9926	61.95
47.5	725,772	4,227	0.0058	0.9942	61.49
48.5	709,210	10,394	0.0147	0.9853	61.13
49.5	648,324	1,808	0.0028	0.9972	60.24
50.5	603,525	3,157	0.0052	0.9948	60.07
51.5	518,767	11,865	0.0229	0.9771	59.75
52.5	473,580	7,007	0.0148	0.9852	58.39
53.5	430,855	1,804	0.0042	0.9958	57.52
54.5	399,838	4,657	0.0116	0.9884	57.28
55.5	375,441	8,020	0.0214	0.9786	56.62
56.5	332,617	344	0.0010	0.9990	55.41
57.5	281,443	1,251	0.0044	0.9956	55.35
58.5	265,008	3,119	0.0118	0.9882	55.10
59.5	243,082	89	0.0004	0.9996	54.45
60.5	210,300	120	0.0006	0.9994	54.43
61.5	193,215	23	0.0001	0.9999	54.40
62.5	173,583	11	0.0001	0.9999	54.40
63.5	142,545	254	0.0018	0.9982	54.39
64.5	126,543	89	0.0007	0.9993	54.30
65.5	99,494	89	0.0009	0.9991	54.26
66.5	69,521		0.0000	1.0000	54.21
67.5	49,701	264	0.0053	0.9947	54.21
68.5	35,739	30	0.0008	0.9992	53.92
69.5	25,279	2,227	0.0881	0.9119	53.88
70.5	14,677		0.0000	1.0000	49.13
71.5	13,471		0.0000	1.0000	49.13
72.5	11,544		0.0000	1.0000	49.13
73.5	9,465		0.0000	1.0000	49.13
74.5	9,316	54	0.0058	0.9942	49.13
75.5	8,429		0.0000	1.0000	48.84
76.5	8,107		0.0000	1.0000	48.84
77.5	7,097		0.0000	1.0000	48.84
78.5	7,120		0.0000	1.0000	48.84

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,571		0.0000	1.0000	48.84
80.5	3,461		0.0000	1.0000	48.84
81.5	2,139		0.0000	1.0000	48.84
82.5	2,136	36	0.0166	0.9834	48.84
83.5	2,019		0.0000	1.0000	48.03
84.5	2,019		0.0000	1.0000	48.03
85.5	1,917		0.0000	1.0000	48.03
86.5	1,845		0.0000	1.0000	48.03
87.5	1,845		0.0000	1.0000	48.03
88.5	1,706		0.0000	1.0000	48.03
89.5	1,706		0.0000	1.0000	48.03
90.5	1,706		0.0000	1.0000	48.03
91.5	1,706		0.0000	1.0000	48.03
92.5	1,630		0.0000	1.0000	48.03
93.5	1,630		0.0000	1.0000	48.03
94.5	1,588		0.0000	1.0000	48.03
95.5	1,463		0.0000	1.0000	48.03
96.5	1,349		0.0000	1.0000	48.03
97.5	1,053		0.0000	1.0000	48.03
98.5	1,053		0.0000	1.0000	48.03
99.5	134		0.0000	1.0000	48.03
100.5	134		0.0000	1.0000	48.03
101.5	134		0.0000	1.0000	48.03
102.5	134		0.0000	1.0000	48.03
103.5	134		0.0000	1.0000	48.03
104.5	134		0.0000	1.0000	48.03
105.5	112		0.0000	1.0000	48.03
106.5	112		0.0000	1.0000	48.03
107.5	112		0.0000	1.0000	48.03
108.5	112		0.0000	1.0000	48.03
109.5	112		0.0000	1.0000	48.03
110.5	112		0.0000	1.0000	48.03
111.5	112		0.0000	1.0000	48.03
112.5	112		0.0000	1.0000	48.03
113.5	112		0.0000	1.0000	48.03
114.5	112		0.0000	1.0000	48.03
115.5	112		0.0000	1.0000	48.03
116.5	112		0.0000	1.0000	48.03
117.5	112		0.0000	1.0000	48.03
118.5	112		0.0000	1.0000	48.03

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	93		0.0000	1.0000	48.03
120.5	93		0.0000	1.0000	48.03
121.5	93		0.0000	1.0000	48.03
122.5	93		0.0000	1.0000	48.03
123.5	93		0.0000	1.0000	48.03
124.5	93		0.0000	1.0000	48.03
125.5	93		0.0000	1.0000	48.03
126.5	93		0.0000	1.0000	48.03
127.5	93		0.0000	1.0000	48.03
128.5	93		0.0000	1.0000	48.03
129.5	93		0.0000	1.0000	48.03
130.5	93		0.0000	1.0000	48.03
131.5	93		0.0000	1.0000	48.03
132.5	93		0.0000	1.0000	48.03
133.5	93		0.0000	1.0000	48.03
134.5					48.03

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2022

EXPERIENCE BAND 1983-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,761,820	3,419	0.0003	0.9997	100.00
0.5	12,050,927	82,293	0.0068	0.9932	99.97
1.5	11,137,585	24,258	0.0022	0.9978	99.29
2.5	10,864,480	57,185	0.0053	0.9947	99.07
3.5	10,807,846	133,193	0.0123	0.9877	98.55
4.5	10,076,885	33,721	0.0033	0.9967	97.34
5.5	8,445,481	49,490	0.0059	0.9941	97.01
6.5	7,904,928	66,779	0.0084	0.9916	96.44
7.5	7,529,733	273,216	0.0363	0.9637	95.63
8.5	7,121,479	169,523	0.0238	0.9762	92.16
9.5	5,952,631	26,620	0.0045	0.9955	89.96
10.5	5,639,376	69,869	0.0124	0.9876	89.56
11.5	5,701,788	44,019	0.0077	0.9923	88.45
12.5	5,771,607	34,710	0.0060	0.9940	87.77
13.5	5,790,164	33,683	0.0058	0.9942	87.24
14.5	5,774,287	84,842	0.0147	0.9853	86.73
15.5	5,604,839	23,416	0.0042	0.9958	85.46
16.5	5,641,652	51,162	0.0091	0.9909	85.10
17.5	5,655,141	23,480	0.0042	0.9958	84.33
18.5	5,468,702	15,308	0.0028	0.9972	83.98
19.5	5,291,113	39,953	0.0076	0.9924	83.75
20.5	5,165,063	16,485	0.0032	0.9968	83.11
21.5	5,103,690	22,770	0.0045	0.9955	82.85
22.5	4,997,197	99,973	0.0200	0.9800	82.48
23.5	4,817,602	27,397	0.0057	0.9943	80.83
24.5	4,734,878	34,839	0.0074	0.9926	80.37
25.5	4,585,856	39,477	0.0086	0.9914	79.78
26.5	4,487,859	29,185	0.0065	0.9935	79.09
27.5	4,308,351	62,808	0.0146	0.9854	78.58
28.5	4,103,967	33,071	0.0081	0.9919	77.43
29.5	4,015,943	37,871	0.0094	0.9906	76.81
30.5	3,897,542	19,540	0.0050	0.9950	76.08
31.5	3,495,245	19,528	0.0056	0.9944	75.70
32.5	3,241,342	33,999	0.0105	0.9895	75.28
33.5	2,782,429	45,965	0.0165	0.9835	74.49
34.5	2,266,935	14,954	0.0066	0.9934	73.26
35.5	2,124,531	12,010	0.0057	0.9943	72.77
36.5	1,756,375	7,888	0.0045	0.9955	72.36
37.5	1,606,236	9,881	0.0062	0.9938	72.04
38.5	1,499,709	23,796	0.0159	0.9841	71.59

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1983-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,394,144	13,807	0.0099	0.9901	70.46	
40.5	1,216,028	17,933	0.0147	0.9853	69.76	
41.5	1,075,936	12,998	0.0121	0.9879	68.73	
42.5	956,864	10,655	0.0111	0.9889	67.90	
43.5	827,388	5,457	0.0066	0.9934	67.15	
44.5	804,205	1,277	0.0016	0.9984	66.70	
45.5	791,194	12,798	0.0162	0.9838	66.60	
46.5	743,088	4,842	0.0065	0.9935	65.52	
47.5	722,112	3,707	0.0051	0.9949	65.09	
48.5	706,134	10,324	0.0146	0.9854	64.76	
49.5	645,319	1,690	0.0026	0.9974	63.81	
50.5	600,544	3,069	0.0051	0.9949	63.64	
51.5	515,874	11,781	0.0228	0.9772	63.32	
52.5	470,831	6,926	0.0147	0.9853	61.87	
53.5	428,528	1,708	0.0040	0.9960	60.96	
54.5	397,679	4,533	0.0114	0.9886	60.72	
55.5	373,531	7,870	0.0211	0.9789	60.03	
56.5	330,918	319	0.0010	0.9990	58.76	
57.5	280,064	915	0.0033	0.9967	58.71	
58.5	263,965	3,113	0.0118	0.9882	58.51	
59.5	242,090		0.0000	1.0000	57.82	
60.5	209,483	120	0.0006	0.9994	57.82	
61.5	192,409		0.0000	1.0000	57.79	
62.5	172,800	11	0.0001	0.9999	57.79	
63.5	141,762		0.0000	1.0000	57.79	
64.5	126,014		0.0000	1.0000	57.79	
65.5	99,076		0.0000	1.0000	57.79	
66.5	69,192		0.0000	1.0000	57.79	
67.5	49,372	251	0.0051	0.9949	57.79	
68.5	35,460		0.0000	1.0000	57.49	
69.5	25,030	2,227	0.0890	0.9110	57.49	
70.5	14,428		0.0000	1.0000	52.38	
71.5	13,222		0.0000	1.0000	52.38	
72.5	11,295		0.0000	1.0000	52.38	
73.5	9,215		0.0000	1.0000	52.38	
74.5	9,121	54	0.0059	0.9941	52.38	
75.5	8,233		0.0000	1.0000	52.07	
76.5	7,912		0.0000	1.0000	52.07	
77.5	6,902		0.0000	1.0000	52.07	
78.5	7,008		0.0000	1.0000	52.07	

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,479		0.0000	1.0000	52.07
80.5	3,368		0.0000	1.0000	52.07
81.5	2,046		0.0000	1.0000	52.07
82.5	2,044	36	0.0174	0.9826	52.07
83.5	1,927		0.0000	1.0000	51.16
84.5	1,927		0.0000	1.0000	51.16
85.5	1,825		0.0000	1.0000	51.16
86.5	1,753		0.0000	1.0000	51.16
87.5	1,753		0.0000	1.0000	51.16
88.5	1,613		0.0000	1.0000	51.16
89.5	1,613		0.0000	1.0000	51.16
90.5	1,613		0.0000	1.0000	51.16
91.5	1,613		0.0000	1.0000	51.16
92.5	1,537		0.0000	1.0000	51.16
93.5	1,537		0.0000	1.0000	51.16
94.5	1,588		0.0000	1.0000	51.16
95.5	1,463		0.0000	1.0000	51.16
96.5	1,349		0.0000	1.0000	51.16
97.5	1,053		0.0000	1.0000	51.16
98.5	1,053		0.0000	1.0000	51.16
99.5	134		0.0000	1.0000	51.16
100.5	134		0.0000	1.0000	51.16
101.5	134		0.0000	1.0000	51.16
102.5	134		0.0000	1.0000	51.16
103.5	134		0.0000	1.0000	51.16
104.5	134		0.0000	1.0000	51.16
105.5	112		0.0000	1.0000	51.16
106.5	112		0.0000	1.0000	51.16
107.5	112		0.0000	1.0000	51.16
108.5	112		0.0000	1.0000	51.16
109.5	112		0.0000	1.0000	51.16
110.5	112		0.0000	1.0000	51.16
111.5	112		0.0000	1.0000	51.16
112.5	112		0.0000	1.0000	51.16
113.5	112		0.0000	1.0000	51.16
114.5	112		0.0000	1.0000	51.16
115.5	112		0.0000	1.0000	51.16
116.5	112		0.0000	1.0000	51.16
117.5	112		0.0000	1.0000	51.16
118.5	112		0.0000	1.0000	51.16

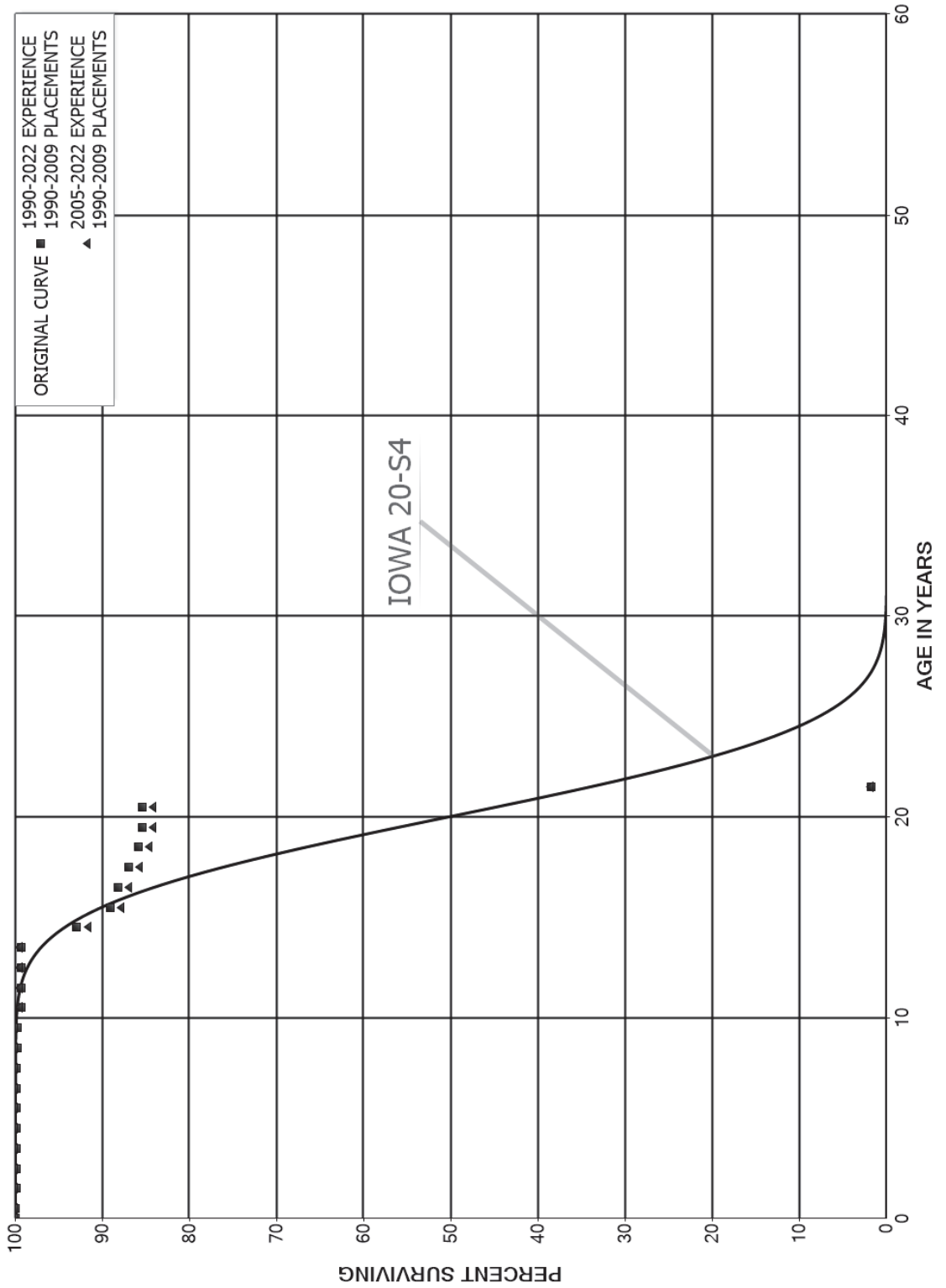
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	93		0.0000	1.0000	51.16
120.5	93		0.0000	1.0000	51.16
121.5	93		0.0000	1.0000	51.16
122.5	93		0.0000	1.0000	51.16
123.5	93		0.0000	1.0000	51.16
124.5	93		0.0000	1.0000	51.16
125.5	93		0.0000	1.0000	51.16
126.5	93		0.0000	1.0000	51.16
127.5	93		0.0000	1.0000	51.16
128.5	93		0.0000	1.0000	51.16
129.5	93		0.0000	1.0000	51.16
130.5	93		0.0000	1.0000	51.16
131.5	93		0.0000	1.0000	51.16
132.5	93		0.0000	1.0000	51.16
133.5	93		0.0000	1.0000	51.16
134.5					51.16

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2009			EXPERIENCE BAND 1990-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,352,257	4,028	0.0002	0.9998	100.00
0.5	21,346,069	41,511	0.0019	0.9981	99.98
1.5	21,491,726		0.0000	1.0000	99.79
2.5	21,444,607		0.0000	1.0000	99.79
3.5	21,266,837		0.0000	1.0000	99.79
4.5	21,091,945		0.0000	1.0000	99.79
5.5	21,091,945		0.0000	1.0000	99.79
6.5	21,257,439		0.0000	1.0000	99.79
7.5	21,257,439	5,136	0.0002	0.9998	99.79
8.5	21,252,303		0.0000	1.0000	99.76
9.5	21,252,303	97,666	0.0046	0.9954	99.76
10.5	21,154,636		0.0000	1.0000	99.30
11.5	21,154,636		0.0000	1.0000	99.30
12.5	21,154,636		0.0000	1.0000	99.30
13.5	21,154,636	1,364,818	0.0645	0.9355	99.30
14.5	19,789,818	808,644	0.0409	0.9591	92.90
15.5	18,981,174	203,634	0.0107	0.9893	89.10
16.5	18,777,540	243,958	0.0130	0.9870	88.15
17.5	3,966,769	51,879	0.0131	0.9869	87.00
18.5	3,914,891	20,604	0.0053	0.9947	85.86
19.5	3,894,287		0.0000	1.0000	85.41
20.5	3,894,287	3,816,567	0.9800	0.0200	85.41
21.5	77,720		0.0000	1.0000	1.70
22.5	77,720		0.0000	1.0000	1.70
23.5	77,720		0.0000	1.0000	1.70
24.5	53,681		0.0000	1.0000	1.70
25.5					1.70

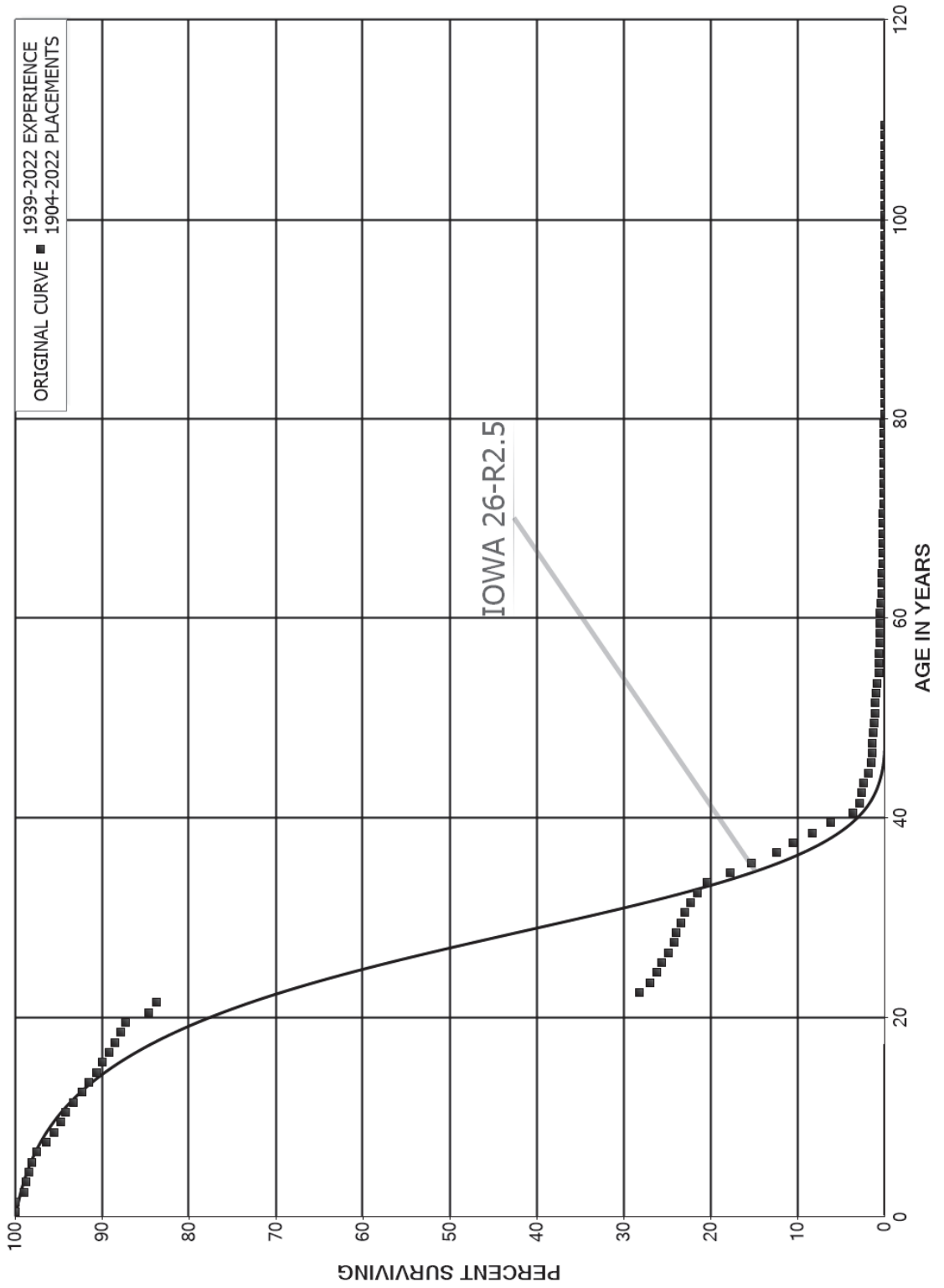
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2009			EXPERIENCE BAND 2005-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,619,068		0.0000	1.0000	100.00
0.5	14,619,068		0.0000	1.0000	100.00
1.5	14,619,068		0.0000	1.0000	100.00
2.5	14,571,949		0.0000	1.0000	100.00
3.5	14,571,949		0.0000	1.0000	100.00
4.5	14,571,949		0.0000	1.0000	100.00
5.5	14,571,949		0.0000	1.0000	100.00
6.5	14,595,987		0.0000	1.0000	100.00
7.5	16,014,487	5,136	0.0003	0.9997	100.00
8.5	16,915,661		0.0000	1.0000	99.97
9.5	17,119,295	97,666	0.0057	0.9943	99.97
10.5	17,021,629		0.0000	1.0000	99.40
11.5	17,073,507		0.0000	1.0000	99.40
12.5	17,094,111		0.0000	1.0000	99.40
13.5	17,094,111	1,364,818	0.0798	0.9202	99.40
14.5	19,789,818	808,644	0.0409	0.9591	91.46
15.5	18,981,174	203,634	0.0107	0.9893	87.72
16.5	18,777,540	243,958	0.0130	0.9870	86.78
17.5	3,966,769	51,879	0.0131	0.9869	85.66
18.5	3,914,891	20,604	0.0053	0.9947	84.54
19.5	3,894,287		0.0000	1.0000	84.09
20.5	3,894,287	3,816,567	0.9800	0.0200	84.09
21.5	77,720		0.0000	1.0000	1.68
22.5	77,720		0.0000	1.0000	1.68
23.5	77,720		0.0000	1.0000	1.68
24.5	53,681		0.0000	1.0000	1.68
25.5					1.68

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,714,350	5,586	0.0003	0.9997	100.00
0.5	20,709,701	8,795	0.0004	0.9996	99.97
1.5	15,342,268	154,912	0.0101	0.9899	99.93
2.5	13,947,627	33,638	0.0024	0.9976	98.92
3.5	13,667,556	42,806	0.0031	0.9969	98.68
4.5	11,977,574	40,867	0.0034	0.9966	98.38
5.5	9,886,677	56,356	0.0057	0.9943	98.04
6.5	9,234,476	106,306	0.0115	0.9885	97.48
7.5	7,908,047	70,683	0.0089	0.9911	96.36
8.5	7,411,288	57,048	0.0077	0.9923	95.50
9.5	7,294,487	42,734	0.0059	0.9941	94.76
10.5	6,993,280	71,482	0.0102	0.9898	94.21
11.5	6,530,148	65,181	0.0100	0.9900	93.24
12.5	6,355,522	57,622	0.0091	0.9909	92.31
13.5	6,302,265	60,262	0.0096	0.9904	91.48
14.5	6,139,159	43,119	0.0070	0.9930	90.60
15.5	5,924,683	50,938	0.0086	0.9914	89.97
16.5	5,650,242	40,633	0.0072	0.9928	89.19
17.5	5,503,684	47,133	0.0086	0.9914	88.55
18.5	5,370,429	33,587	0.0063	0.9937	87.79
19.5	5,310,224	156,976	0.0296	0.9704	87.24
20.5	5,082,930	54,635	0.0107	0.9893	84.66
21.5	4,879,016	3,238,396	0.6637	0.3363	83.75
22.5	1,641,801	67,473	0.0411	0.9589	28.16
23.5	1,579,706	51,747	0.0328	0.9672	27.01
24.5	1,529,885	28,690	0.0188	0.9812	26.12
25.5	1,500,144	48,185	0.0321	0.9679	25.63
26.5	1,451,042	35,445	0.0244	0.9756	24.81
27.5	1,412,767	16,665	0.0118	0.9882	24.20
28.5	1,396,733	31,211	0.0223	0.9777	23.92
29.5	1,367,741	23,865	0.0174	0.9826	23.38
30.5	1,342,536	37,301	0.0278	0.9722	22.97
31.5	1,308,271	48,723	0.0372	0.9628	22.34
32.5	1,254,482	65,184	0.0520	0.9480	21.50
33.5	1,189,552	156,436	0.1315	0.8685	20.39
34.5	1,032,582	140,162	0.1357	0.8643	17.71
35.5	890,961	169,792	0.1906	0.8094	15.30
36.5	721,295	109,336	0.1516	0.8484	12.39
37.5	612,891	128,551	0.2097	0.7903	10.51
38.5	480,893	121,152	0.2519	0.7481	8.30

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	361,164	148,503	0.4112	0.5888	6.21
40.5	212,364	48,490	0.2283	0.7717	3.66
41.5	164,385	15,144	0.0921	0.9079	2.82
42.5	148,949	11,590	0.0778	0.9222	2.56
43.5	139,406	30,864	0.2214	0.7786	2.36
44.5	107,982	18,251	0.1690	0.8310	1.84
45.5	89,585	6,833	0.0763	0.9237	1.53
46.5	82,680	3,637	0.0440	0.9560	1.41
47.5	79,043	4,398	0.0556	0.9444	1.35
48.5	74,432	5,295	0.0711	0.9289	1.28
49.5	69,550	5,337	0.0767	0.9233	1.18
50.5	64,213	2,657	0.0414	0.9586	1.09
51.5	61,446	8,166	0.1329	0.8671	1.05
52.5	53,355	6,902	0.1294	0.8706	0.91
53.5	46,572	9,312	0.2000	0.8000	0.79
54.5	37,259	1,095	0.0294	0.9706	0.63
55.5	36,165	2,769	0.0766	0.9234	0.61
56.5	33,201	1,051	0.0316	0.9684	0.57
57.5	32,070	659	0.0205	0.9795	0.55
58.5	31,329	2,912	0.0930	0.9070	0.54
59.5	29,258	1,291	0.0441	0.9559	0.49
60.5	28,315	7,540	0.2663	0.7337	0.47
61.5	20,860	5,166	0.2476	0.7524	0.34
62.5	15,694	797	0.0508	0.9492	0.26
63.5	15,497	681	0.0439	0.9561	0.24
64.5	13,858	442	0.0319	0.9681	0.23
65.5	13,068	1,327	0.1015	0.8985	0.23
66.5	11,656	1,436	0.1232	0.8768	0.20
67.5	10,221	1,477	0.1445	0.8555	0.18
68.5	7,877	481	0.0610	0.9390	0.15
69.5	7,397	1,022	0.1381	0.8619	0.14
70.5	6,375	1,025	0.1607	0.8393	0.12
71.5	5,350	1,983	0.3707	0.6293	0.10
72.5	3,367	347	0.1032	0.8968	0.07
73.5	3,019	652	0.2160	0.7840	0.06
74.5	2,367	31	0.0132	0.9868	0.05
75.5	2,317	1,578	0.6810	0.3190	0.05
76.5	964	159	0.1654	0.8346	0.01
77.5	580	7	0.0123	0.9877	0.01
78.5	573		0.0000	1.0000	0.01

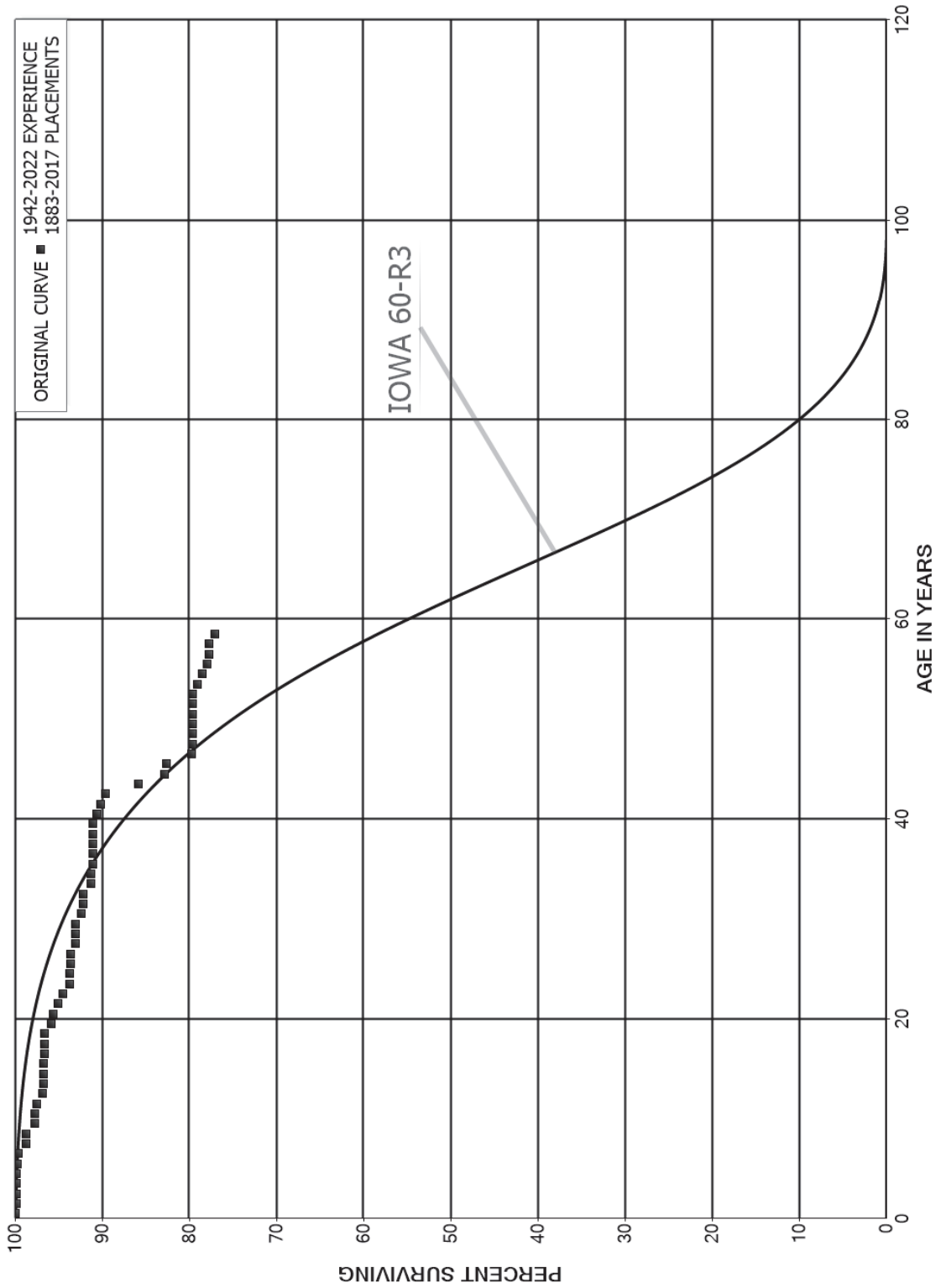
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	573	205	0.3579	0.6421	0.01	
80.5	368	257	0.6973	0.3027	0.01	
81.5	111		0.0000	1.0000	0.00	
82.5	111		0.0000	1.0000	0.00	
83.5	111		0.0000	1.0000	0.00	
84.5	111	16	0.1434	0.8566	0.00	
85.5	95	85	0.8863	0.1137	0.00	
86.5	11		0.0000	1.0000	0.00	
87.5	11		0.0000	1.0000	0.00	
88.5	11		0.0000	1.0000	0.00	
89.5	11		0.0000	1.0000	0.00	
90.5	11		0.0000	1.0000	0.00	
91.5	11		0.0000	1.0000	0.00	
92.5	11		0.0000	1.0000	0.00	
93.5	11		0.0000	1.0000	0.00	
94.5	11		0.0000	1.0000	0.00	
95.5	11		0.0000	1.0000	0.00	
96.5	22	0	0.0055	0.9945	0.00	
97.5	22		0.0000	1.0000	0.00	
98.5	22		0.0000	1.0000	0.00	
99.5	22		0.0000	1.0000	0.00	
100.5	22		0.0000	1.0000	0.00	
101.5	11		0.0000	1.0000	0.00	
102.5	11		0.0000	1.0000	0.00	
103.5	11		0.0000	1.0000	0.00	
104.5	11		0.0000	1.0000	0.00	
105.5	11		0.0000	1.0000	0.00	
106.5	11		0.0000	1.0000	0.00	
107.5	11		0.0000	1.0000	0.00	
108.5	11	11	1.0000		0.00	
109.5						

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,679		0.0000	1.0000	100.00
0.5	54,803	68	0.0012	0.9988	100.00
1.5	54,764		0.0000	1.0000	99.88
2.5	54,764		0.0000	1.0000	99.88
3.5	55,403		0.0000	1.0000	99.88
4.5	55,529	80	0.0014	0.9986	99.88
5.5	47,437	41	0.0009	0.9991	99.73
6.5	47,651	463	0.0097	0.9903	99.65
7.5	47,413		0.0000	1.0000	98.68
8.5	46,847	439	0.0094	0.9906	98.68
9.5	46,628		0.0000	1.0000	97.75
10.5	46,692	131	0.0028	0.9972	97.75
11.5	46,625	287	0.0062	0.9938	97.48
12.5	46,452	88	0.0019	0.9981	96.88
13.5	46,426		0.0000	1.0000	96.70
14.5	45,288		0.0000	1.0000	96.70
15.5	44,970	38	0.0008	0.9992	96.70
16.5	45,190		0.0000	1.0000	96.61
17.5	45,412		0.0000	1.0000	96.61
18.5	45,840	393	0.0086	0.9914	96.61
19.5	45,505	79	0.0017	0.9983	95.79
20.5	45,852	263	0.0057	0.9943	95.62
21.5	46,688	267	0.0057	0.9943	95.07
22.5	45,111	390	0.0087	0.9913	94.53
23.5	45,774		0.0000	1.0000	93.71
24.5	45,961	36	0.0008	0.9992	93.71
25.5	46,246	28	0.0006	0.9994	93.64
26.5	46,365	275	0.0059	0.9941	93.58
27.5	45,352		0.0000	1.0000	93.02
28.5	45,907		0.0000	1.0000	93.02
29.5	56,173	364	0.0065	0.9935	93.02
30.5	56,260	148	0.0026	0.9974	92.42
31.5	56,112	20	0.0003	0.9997	92.18
32.5	56,313	524	0.0093	0.9907	92.15
33.5	56,355		0.0000	1.0000	91.29
34.5	56,947	108	0.0019	0.9981	91.29
35.5	47,768		0.0000	1.0000	91.12
36.5	48,436		0.0000	1.0000	91.12
37.5	48,313		0.0000	1.0000	91.12
38.5	46,950	43	0.0009	0.9991	91.12

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	39,827	190	0.0048	0.9952	91.03	
40.5	40,237	202	0.0050	0.9950	90.60	
41.5	27,151	167	0.0061	0.9939	90.14	
42.5	27,406	1,133	0.0413	0.9587	89.59	
43.5	26,809	967	0.0361	0.9639	85.89	
44.5	25,470	59	0.0023	0.9977	82.79	
45.5	26,059	911	0.0350	0.9650	82.60	
46.5	25,354	39	0.0015	0.9985	79.71	
47.5	25,315		0.0000	1.0000	79.59	
48.5	21,815	0	0.0000	1.0000	79.59	
49.5	21,552		0.0000	1.0000	79.59	
50.5	21,354		0.0000	1.0000	79.59	
51.5	21,416		0.0000	1.0000	79.59	
52.5	21,432	140	0.0065	0.9935	79.59	
53.5	21,024	158	0.0075	0.9925	79.07	
54.5	20,255	121	0.0060	0.9940	78.47	
55.5	20,058	64	0.0032	0.9968	78.00	
56.5	17,408		0.0000	1.0000	77.76	
57.5	16,292	144	0.0088	0.9912	77.76	
58.5	16,071	53	0.0033	0.9967	77.07	
59.5	15,875		0.0000	1.0000	76.82	
60.5	15,848	166	0.0105	0.9895	76.82	
61.5	15,534	93	0.0060	0.9940	76.01	
62.5	14,527	23	0.0016	0.9984	75.56	
63.5	13,874	46	0.0033	0.9967	75.44	
64.5	10,015		0.0000	1.0000	75.19	
65.5	9,992		0.0000	1.0000	75.19	
66.5	9,542		0.0000	1.0000	75.19	
67.5	9,542		0.0000	1.0000	75.19	
68.5	9,488		0.0000	1.0000	75.19	
69.5	9,449		0.0000	1.0000	75.19	
70.5	9,426		0.0000	1.0000	75.19	
71.5	9,305		0.0000	1.0000	75.19	
72.5	9,984		0.0000	1.0000	75.19	
73.5	9,892		0.0000	1.0000	75.19	
74.5	9,876	108	0.0109	0.9891	75.19	
75.5	9,229		0.0000	1.0000	74.36	
76.5	9,171		0.0000	1.0000	74.36	
77.5	9,014		0.0000	1.0000	74.36	
78.5	8,521		0.0000	1.0000	74.36	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,387		0.0000	1.0000	74.36
80.5	10,840		0.0000	1.0000	74.36
81.5	11,156		0.0000	1.0000	74.36
82.5	10,643		0.0000	1.0000	74.36
83.5	10,536	158	0.0150	0.9850	74.36
84.5	10,413		0.0000	1.0000	73.25
85.5	10,422		0.0000	1.0000	73.25
86.5	9,691		0.0000	1.0000	73.25
87.5	9,782		0.0000	1.0000	73.25
88.5	10,201	1,837	0.1801	0.8199	73.25
89.5	8,471		0.0000	1.0000	60.06
90.5	8,301		0.0000	1.0000	60.06
91.5	8,301		0.0000	1.0000	60.06
92.5	8,211		0.0000	1.0000	60.06
93.5	7,469		0.0000	1.0000	60.06
94.5	6,862		0.0000	1.0000	60.06
95.5	6,522		0.0000	1.0000	60.06
96.5	6,572		0.0000	1.0000	60.06
97.5	6,238		0.0000	1.0000	60.06
98.5	5,167		0.0000	1.0000	60.06
99.5	4,830		0.0000	1.0000	60.06
100.5	5,843		0.0000	1.0000	60.06
101.5	5,843		0.0000	1.0000	60.06
102.5	5,095		0.0000	1.0000	60.06
103.5	5,075		0.0000	1.0000	60.06
104.5	5,075		0.0000	1.0000	60.06
105.5	5,038		0.0000	1.0000	60.06
106.5	4,689		0.0000	1.0000	60.06
107.5	4,630		0.0000	1.0000	60.06
108.5	4,387		0.0000	1.0000	60.06
109.5	3,968		0.0000	1.0000	60.06
110.5	3,861		0.0000	1.0000	60.06
111.5	3,861		0.0000	1.0000	60.06
112.5	3,794		0.0000	1.0000	60.06
113.5	3,789		0.0000	1.0000	60.06
114.5	3,788		0.0000	1.0000	60.06
115.5	3,272		0.0000	1.0000	60.06
116.5	3,272		0.0000	1.0000	60.06
117.5	3,001		0.0000	1.0000	60.06
118.5	2,896		0.0000	1.0000	60.06

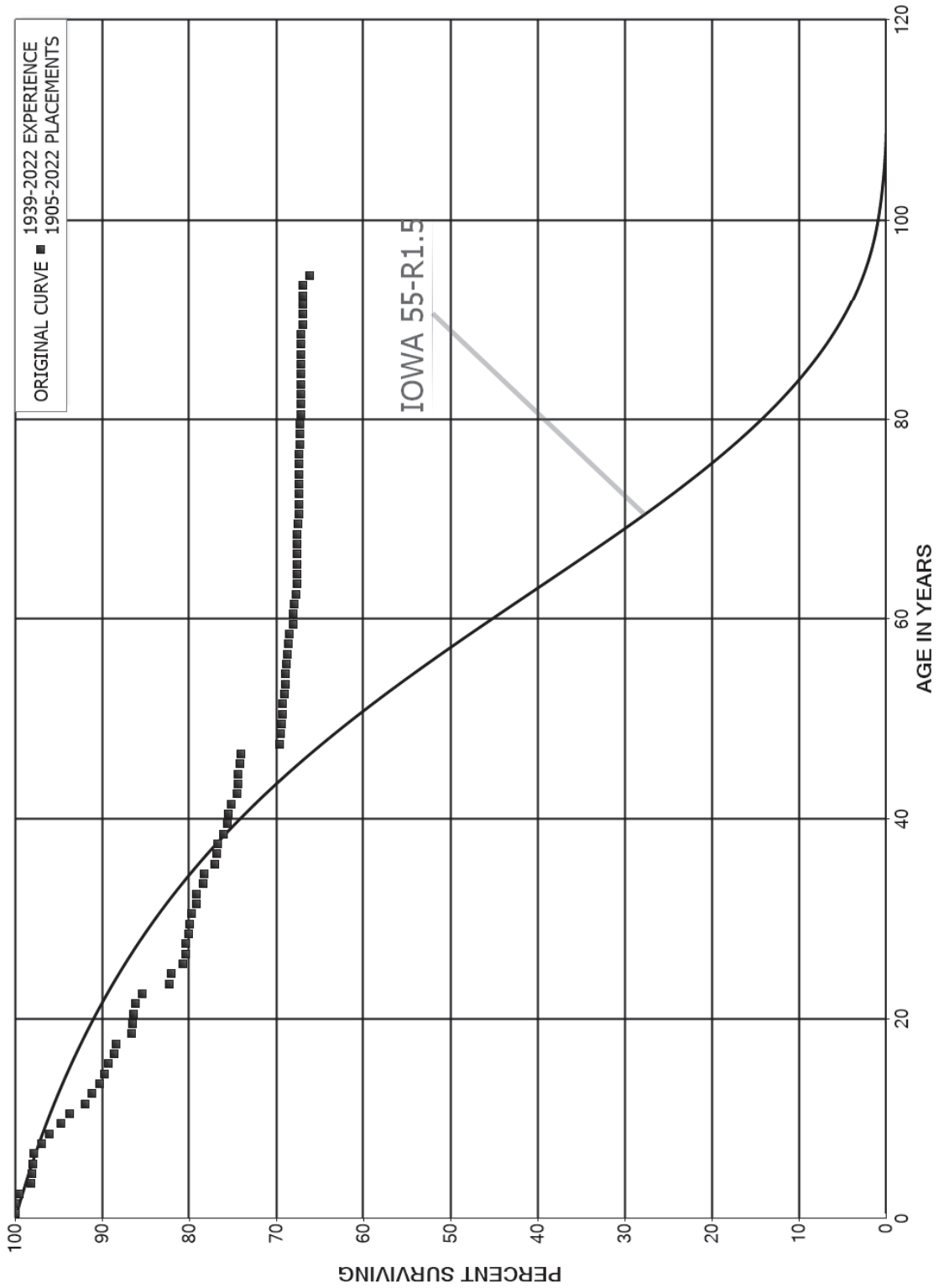
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1942-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,540		0.0000	1.0000	60.06
120.5	2,530		0.0000	1.0000	60.06
121.5	1,487		0.0000	1.0000	60.06
122.5	1,408		0.0000	1.0000	60.06
123.5	1,188		0.0000	1.0000	60.06
124.5	1,065		0.0000	1.0000	60.06
125.5	799		0.0000	1.0000	60.06
126.5	221		0.0000	1.0000	60.06
127.5					60.06

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2022 EXPERIENCE BAND 1939-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,177,521	2,286	0.0001	0.9999	100.00
0.5	32,228,369	17,579	0.0005	0.9995	99.99
1.5	31,589,224	138,926	0.0044	0.9956	99.94
2.5	29,643,935	386,432	0.0130	0.9870	99.50
3.5	27,934,105	27,530	0.0010	0.9990	98.20
4.5	26,389,255	41,614	0.0016	0.9984	98.11
5.5	24,501,160	25,502	0.0010	0.9990	97.95
6.5	21,392,970	206,220	0.0096	0.9904	97.85
7.5	20,041,839	169,573	0.0085	0.9915	96.91
8.5	16,535,827	230,530	0.0139	0.9861	96.09
9.5	14,923,018	161,012	0.0108	0.9892	94.75
10.5	13,220,563	249,237	0.0189	0.9811	93.72
11.5	11,259,329	97,076	0.0086	0.9914	91.96
12.5	8,592,360	78,437	0.0091	0.9909	91.16
13.5	8,126,469	49,996	0.0062	0.9938	90.33
14.5	7,811,904	47,130	0.0060	0.9940	89.78
15.5	7,599,252	51,444	0.0068	0.9932	89.23
16.5	7,342,796	23,785	0.0032	0.9968	88.63
17.5	7,153,016	135,909	0.0190	0.9810	88.34
18.5	6,408,965	8,385	0.0013	0.9987	86.66
19.5	6,758,559	8,446	0.0012	0.9988	86.55
20.5	6,583,318	22,745	0.0035	0.9965	86.44
21.5	6,654,793	56,971	0.0086	0.9914	86.14
22.5	6,432,405	237,609	0.0369	0.9631	85.41
23.5	6,149,544	16,121	0.0026	0.9974	82.25
24.5	5,646,670	91,847	0.0163	0.9837	82.04
25.5	5,078,762	16,024	0.0032	0.9968	80.70
26.5	4,757,502	5,601	0.0012	0.9988	80.45
27.5	4,281,450	13,889	0.0032	0.9968	80.35
28.5	4,502,790	10,259	0.0023	0.9977	80.09
29.5	4,366,453	11,731	0.0027	0.9973	79.91
30.5	4,344,735	26,905	0.0062	0.9938	79.70
31.5	3,737,538	3,001	0.0008	0.9992	79.20
32.5	3,729,080	33,804	0.0091	0.9909	79.14
33.5	3,471,172	6,797	0.0020	0.9980	78.42
34.5	3,390,980	51,179	0.0151	0.9849	78.27
35.5	3,154,724	12,288	0.0039	0.9961	77.09
36.5	3,015,242	4,163	0.0014	0.9986	76.79
37.5	2,881,528	24,469	0.0085	0.9915	76.68
38.5	2,760,052	16,633	0.0060	0.9940	76.03

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,517,363	760	0.0003	0.9997	75.57	
40.5	2,127,642	11,811	0.0056	0.9944	75.55	
41.5	1,926,508	15,807	0.0082	0.9918	75.13	
42.5	1,616,756	1,505	0.0009	0.9991	74.51	
43.5	1,497,506	1,951	0.0013	0.9987	74.44	
44.5	1,475,812	4,144	0.0028	0.9972	74.35	
45.5	1,143,407	872	0.0008	0.9992	74.14	
46.5	1,139,317	68,900	0.0605	0.9395	74.08	
47.5	1,053,915	697	0.0007	0.9993	69.60	
48.5	1,043,808	2,249	0.0022	0.9978	69.55	
49.5	1,032,358	1,200	0.0012	0.9988	69.40	
50.5	1,024,012	1,227	0.0012	0.9988	69.32	
51.5	1,004,896	3,031	0.0030	0.9970	69.24	
52.5	801,617	1,500	0.0019	0.9981	69.03	
53.5	797,917		0.0000	1.0000	68.90	
54.5	801,256	1,083	0.0014	0.9986	68.90	
55.5	789,629	562	0.0007	0.9993	68.81	
56.5	693,933	970	0.0014	0.9986	68.76	
57.5	692,397	1,558	0.0023	0.9977	68.66	
58.5	683,593	4,201	0.0061	0.9939	68.51	
59.5	677,973		0.0000	1.0000	68.09	
60.5	638,664	800	0.0013	0.9987	68.09	
61.5	635,375	3,085	0.0049	0.9951	68.00	
62.5	570,894	74	0.0001	0.9999	67.67	
63.5	570,081	383	0.0007	0.9993	67.66	
64.5	564,614	100	0.0002	0.9998	67.62	
65.5	545,112		0.0000	1.0000	67.61	
66.5	545,172	297	0.0005	0.9995	67.61	
67.5	542,767		0.0000	1.0000	67.57	
68.5	542,211	816	0.0015	0.9985	67.57	
69.5	539,676	314	0.0006	0.9994	67.47	
70.5	537,517		0.0000	1.0000	67.43	
71.5	536,834	500	0.0009	0.9991	67.43	
72.5	513,650		0.0000	1.0000	67.37	
73.5	513,868		0.0000	1.0000	67.37	
74.5	513,868	75	0.0001	0.9999	67.37	
75.5	513,164		0.0000	1.0000	67.36	
76.5	507,201	171	0.0003	0.9997	67.36	
77.5	506,739		0.0000	1.0000	67.33	
78.5	506,739	125	0.0002	0.9998	67.33	

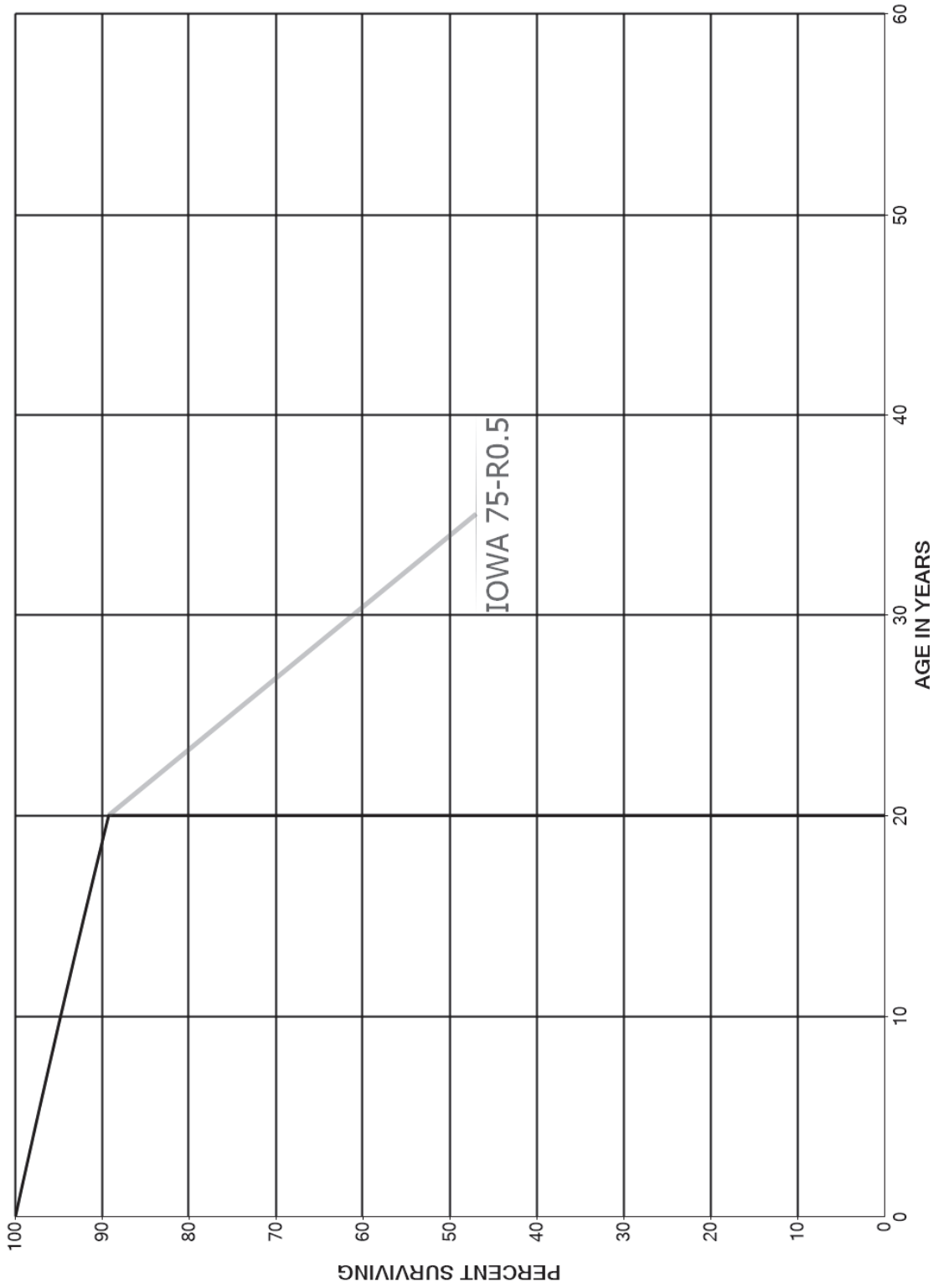
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	506,614	936	0.0018	0.9982	67.32	
80.5	505,678	363	0.0007	0.9993	67.19	
81.5	505,315		0.0000	1.0000	67.14	
82.5	406,017		0.0000	1.0000	67.14	
83.5	406,017		0.0000	1.0000	67.14	
84.5	409,835		0.0000	1.0000	67.14	
85.5	414,503		0.0000	1.0000	67.14	
86.5	414,503		0.0000	1.0000	67.14	
87.5	414,503		0.0000	1.0000	67.14	
88.5	414,503	906	0.0022	0.9978	67.14	
89.5	413,010		0.0000	1.0000	67.00	
90.5	409,192		0.0000	1.0000	67.00	
91.5	409,192		0.0000	1.0000	67.00	
92.5	409,192		0.0000	1.0000	67.00	
93.5	409,192	4,764	0.0116	0.9884	67.00	
94.5	218		0.0000	1.0000	66.22	
95.5	218		0.0000	1.0000	66.22	
96.5	218		0.0000	1.0000	66.22	
97.5	218		0.0000	1.0000	66.22	
98.5	218		0.0000	1.0000	66.22	
99.5	218		0.0000	1.0000	66.22	
100.5	218		0.0000	1.0000	66.22	
101.5	218		0.0000	1.0000	66.22	
102.5	218		0.0000	1.0000	66.22	
103.5	218		0.0000	1.0000	66.22	
104.5	218		0.0000	1.0000	66.22	
105.5	218		0.0000	1.0000	66.22	
106.5	218		0.0000	1.0000	66.22	
107.5	218		0.0000	1.0000	66.22	
108.5	218		0.0000	1.0000	66.22	
109.5	218		0.0000	1.0000	66.22	
110.5	218		0.0000	1.0000	66.22	
111.5	218		0.0000	1.0000	66.22	
112.5	218		0.0000	1.0000	66.22	
113.5	218		0.0000	1.0000	66.22	
114.5	218		0.0000	1.0000	66.22	
115.5	218		0.0000	1.0000	66.22	
116.5	218		0.0000	1.0000	66.22	
117.5	218		0.0000	1.0000	66.22	

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2013			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,627,057	5,966	0.0023	0.9977	100.00
0.5	2,900,111	13,017	0.0045	0.9955	99.77
1.5	2,826,226	88,107	0.0312	0.9688	99.33
2.5	2,813,854	241,910	0.0860	0.9140	96.23
3.5	2,696,478	461,972	0.1713	0.8287	87.96
4.5	2,237,384	693,706	0.3101	0.6899	72.89
5.5	1,475,168	589,988	0.3999	0.6001	50.29
6.5	842,167	377,859	0.4487	0.5513	30.18
7.5	461,359	151,327	0.3280	0.6720	16.64
8.5	313,140	102,794	0.3283	0.6717	11.18
9.5	217,447	35,698	0.1642	0.8358	7.51
10.5	132,464	68,606	0.5179	0.4821	6.28
11.5	63,940	14,999	0.2346	0.7654	3.03
12.5	46,794	100	0.0021	0.9979	2.32
13.5	17,512	875	0.0500	0.9500	2.31
14.5	16,638	1,755	0.1055	0.8945	2.20
15.5	14,883	608	0.0408	0.9592	1.96
16.5	14,276	889	0.0623	0.9377	1.88
17.5	13,386	35	0.0026	0.9974	1.77
18.5	13,351	95	0.0071	0.9929	1.76
19.5	13,256		0.0000	1.0000	1.75
20.5	13,256		0.0000	1.0000	1.75
21.5	13,256		0.0000	1.0000	1.75
22.5	13,256		0.0000	1.0000	1.75
23.5	13,256	1,306	0.0985	0.9015	1.75
24.5	11,950		0.0000	1.0000	1.58
25.5	11,950		0.0000	1.0000	1.58
26.5	11,950		0.0000	1.0000	1.58
27.5	11,950	10,519	0.8803	0.1197	1.58
28.5	1,431		0.0000	1.0000	0.19
29.5	1,431		0.0000	1.0000	0.19
30.5	1,431		0.0000	1.0000	0.19
31.5	1,431		0.0000	1.0000	0.19
32.5	1,431		0.0000	1.0000	0.19
33.5	1,431	1,431	1.0000		0.19
34.5					

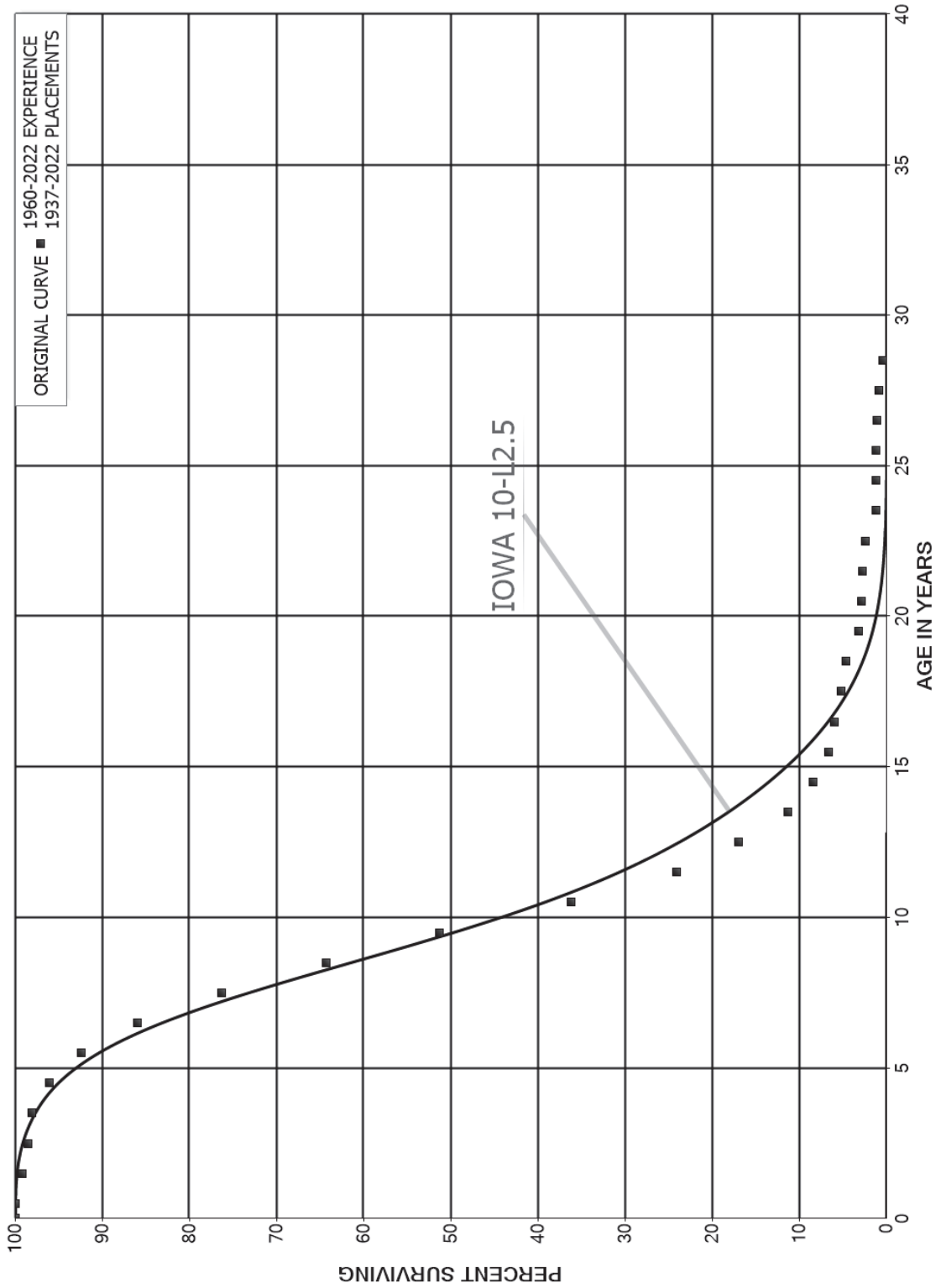
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2013			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,034		0.0000	1.0000	100.00
0.5	93,034		0.0000	1.0000	100.00
1.5	269,270	1,306	0.0048	0.9952	100.00
2.5	490,536	20,818	0.0424	0.9576	99.52
3.5	819,289	138,925	0.1696	0.8304	95.29
4.5	1,016,998	270,889	0.2664	0.7336	79.13
5.5	706,987	200,396	0.2835	0.7165	58.06
6.5	496,936	218,956	0.4406	0.5594	41.60
7.5	279,541	47,692	0.1706	0.8294	23.27
8.5	232,005	58,792	0.2534	0.7466	19.30
9.5	195,120	19,024	0.0975	0.9025	14.41
10.5	126,792	63,647	0.5020	0.4980	13.00
11.5	63,151	14,999	0.2375	0.7625	6.48
12.5	46,005		0.0000	1.0000	4.94
13.5	16,824	855	0.0508	0.9492	4.94
14.5	15,969	1,668	0.1044	0.8956	4.69
15.5	14,302	156	0.0109	0.9891	4.20
16.5	14,146	889	0.0629	0.9371	4.15
17.5	13,256		0.0000	1.0000	3.89
18.5	13,256		0.0000	1.0000	3.89
19.5	13,256		0.0000	1.0000	3.89
20.5	13,256		0.0000	1.0000	3.89
21.5	13,256		0.0000	1.0000	3.89
22.5	13,256		0.0000	1.0000	3.89
23.5	13,256	1,306	0.0985	0.9015	3.89
24.5	11,950		0.0000	1.0000	3.51
25.5	11,950		0.0000	1.0000	3.51
26.5	11,950		0.0000	1.0000	3.51
27.5	11,950	10,519	0.8803	0.1197	3.51
28.5	1,431		0.0000	1.0000	0.42
29.5	1,431		0.0000	1.0000	0.42
30.5	1,431		0.0000	1.0000	0.42
31.5	1,431		0.0000	1.0000	0.42
32.5	1,431		0.0000	1.0000	0.42
33.5	1,431	1,431	1.0000		0.42
34.5					

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
ACCOUNT 392.02 TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.02 TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,219,566	39,648	0.0003	0.9997	100.00
0.5	128,571,978	996,619	0.0078	0.9922	99.97
1.5	114,969,300	798,664	0.0069	0.9931	99.19
2.5	103,809,000	423,791	0.0041	0.9959	98.51
3.5	94,447,532	1,939,520	0.0205	0.9795	98.10
4.5	84,137,339	3,280,070	0.0390	0.9610	96.09
5.5	76,601,063	5,310,546	0.0693	0.9307	92.34
6.5	69,357,526	7,772,773	0.1121	0.8879	85.94
7.5	62,893,514	9,894,782	0.1573	0.8427	76.31
8.5	50,006,853	10,145,842	0.2029	0.7971	64.30
9.5	38,985,626	11,460,346	0.2940	0.7060	51.26
10.5	27,215,259	9,081,605	0.3337	0.6663	36.19
11.5	18,524,936	5,490,898	0.2964	0.7036	24.11
12.5	13,367,284	4,502,295	0.3368	0.6632	16.97
13.5	8,959,820	2,238,636	0.2499	0.7501	11.25
14.5	8,800,468	1,862,405	0.2116	0.7884	8.44
15.5	6,933,934	772,268	0.1114	0.8886	6.65
16.5	6,095,155	756,883	0.1242	0.8758	5.91
17.5	5,340,574	549,300	0.1029	0.8971	5.18
18.5	4,773,400	1,492,988	0.3128	0.6872	4.65
19.5	3,174,938	378,509	0.1192	0.8808	3.19
20.5	2,774,391	135,103	0.0487	0.9513	2.81
21.5	2,637,727	225,998	0.0857	0.9143	2.68
22.5	2,421,909	1,285,288	0.5307	0.4693	2.45
23.5	476,149	7,152	0.0150	0.9850	1.15
24.5	386,184	3,603	0.0093	0.9907	1.13
25.5	380,873	28,647	0.0752	0.9248	1.12
26.5	352,826	59,338	0.1682	0.8318	1.04
27.5	292,888	174,970	0.5974	0.4026	0.86
28.5	118,720	3,696	0.0311	0.9689	0.35
29.5	114,222	2,211	0.0194	0.9806	0.34
30.5	112,011	11,258	0.1005	0.8995	0.33
31.5	100,754	975	0.0097	0.9903	0.30
32.5	100,650	18,639	0.1852	0.8148	0.29
33.5	81,140	12,894	0.1589	0.8411	0.24
34.5	68,246	26,545	0.3890	0.6110	0.20
35.5	41,701		0.0000	1.0000	0.12
36.5	41,701	24,444	0.5862	0.4138	0.12
37.5	17,256	15,319	0.8877	0.1123	0.05
38.5	1,937		0.0000	1.0000	0.01

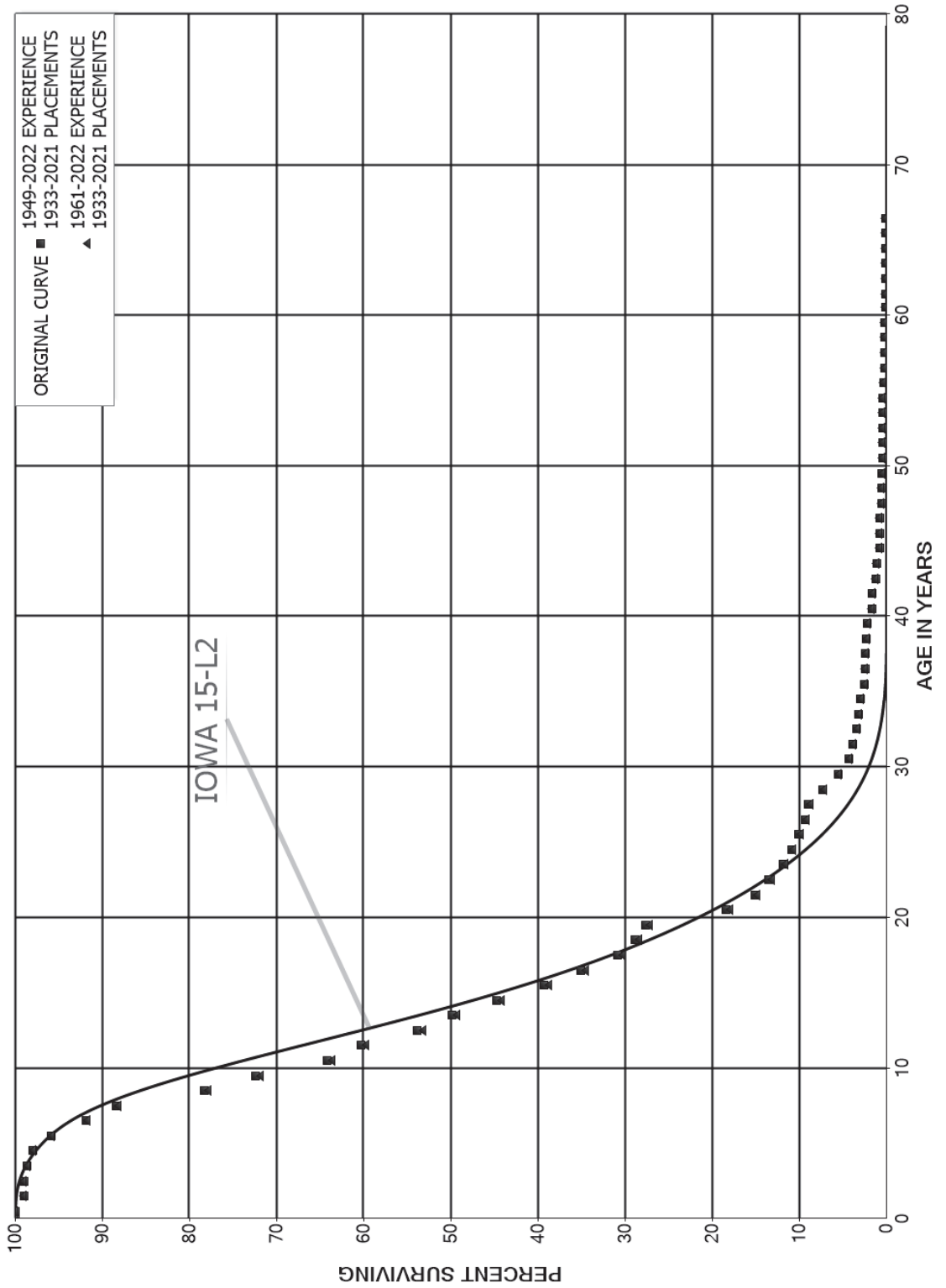
PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.02 TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,937		0.0000	1.0000	0.01	
40.5	1,937	300	0.1548	0.8452	0.01	
41.5	1,637	50	0.0305	0.9695	0.00	
42.5	1,587	638	0.4017	0.5983	0.00	
43.5	950		0.0000	1.0000	0.00	
44.5	950	220	0.2316	0.7684	0.00	
45.5	730	186	0.2549	0.7451	0.00	
46.5	544	346	0.6368	0.3632	0.00	
47.5	197		0.0000	1.0000	0.00	
48.5	197		0.0000	1.0000	0.00	
49.5	197	128	0.6481	0.3519	0.00	
50.5	69		0.0000	1.0000	0.00	
51.5	69		0.0000	1.0000	0.00	
52.5	69		0.0000	1.0000	0.00	
53.5	69		0.0000	1.0000	0.00	
54.5	69		0.0000	1.0000	0.00	
55.5	69		0.0000	1.0000	0.00	
56.5	69		0.0000	1.0000	0.00	
57.5	69		0.0000	1.0000	0.00	
58.5	69		0.0000	1.0000	0.00	
59.5	69	69	1.0000		0.00	
60.5						

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2021			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,462,065	883	0.0002	0.9998	100.00	
0.5	4,491,572	46,757	0.0104	0.9896	99.98	
1.5	4,164,741		0.0000	1.0000	98.94	
2.5	3,713,412	13,345	0.0036	0.9964	98.94	
3.5	3,075,188	20,749	0.0067	0.9933	98.58	
4.5	2,770,841	59,197	0.0214	0.9786	97.92	
5.5	2,317,713	96,230	0.0415	0.9585	95.83	
6.5	2,045,587	77,972	0.0381	0.9619	91.85	
7.5	1,934,044	220,786	0.1142	0.8858	88.35	
8.5	1,688,374	127,146	0.0753	0.9247	78.26	
9.5	1,553,725	176,563	0.1136	0.8864	72.37	
10.5	1,226,833	74,093	0.0604	0.9396	64.14	
11.5	1,087,118	117,004	0.1076	0.8924	60.27	
12.5	964,208	70,632	0.0733	0.9267	53.78	
13.5	871,377	88,949	0.1021	0.8979	49.84	
14.5	773,992	94,098	0.1216	0.8784	44.76	
15.5	671,373	73,320	0.1092	0.8908	39.31	
16.5	546,438	65,606	0.1201	0.8799	35.02	
17.5	464,106	29,487	0.0635	0.9365	30.82	
18.5	437,195	18,943	0.0433	0.9567	28.86	
19.5	418,252	140,111	0.3350	0.6650	27.61	
20.5	278,140	49,173	0.1768	0.8232	18.36	
21.5	228,968	24,797	0.1083	0.8917	15.11	
22.5	197,914	23,358	0.1180	0.8820	13.48	
23.5	164,972	13,832	0.0838	0.9162	11.89	
24.5	151,140	12,162	0.0805	0.9195	10.89	
25.5	138,978	10,065	0.0724	0.9276	10.01	
26.5	128,913	5,445	0.0422	0.9578	9.29	
27.5	123,468	21,639	0.1753	0.8247	8.90	
28.5	102,019	25,117	0.2462	0.7538	7.34	
29.5	76,713	16,808	0.2191	0.7809	5.53	
30.5	60,392	6,295	0.1042	0.8958	4.32	
31.5	54,222	6,860	0.1265	0.8735	3.87	
32.5	46,750	2,972	0.0636	0.9364	3.38	
33.5	43,778	3,123	0.0713	0.9287	3.16	
34.5	40,655	6,400	0.1574	0.8426	2.94	
35.5	34,255	652	0.0190	0.9810	2.48	
36.5	33,603	284	0.0084	0.9916	2.43	
37.5	33,319	2,383	0.0715	0.9285	2.41	
38.5	32,871	1,589	0.0483	0.9517	2.24	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2021			EXPERIENCE BAND 1949-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,948	7,616	0.2384	0.7616	2.13	
40.5	24,332	426	0.0175	0.9825	1.62	
41.5	23,906	6,305	0.2637	0.7363	1.59	
42.5	17,171	872	0.0508	0.9492	1.17	
43.5	16,298	4,915	0.3016	0.6984	1.11	
44.5	11,383	674	0.0592	0.9408	0.78	
45.5	10,709	481	0.0449	0.9551	0.73	
46.5	10,228	2,223	0.2173	0.7827	0.70	
47.5	8,006	1,060	0.1325	0.8675	0.55	
48.5	6,945	226	0.0326	0.9674	0.47	
49.5	6,719	602	0.0896	0.9104	0.46	
50.5	6,117		0.0000	1.0000	0.42	
51.5	6,117		0.0000	1.0000	0.42	
52.5	6,117		0.0000	1.0000	0.42	
53.5	6,117	311	0.0509	0.9491	0.42	
54.5	6,169	1,347	0.2183	0.7817	0.40	
55.5	4,822	2,012	0.4173	0.5827	0.31	
56.5	2,810		0.0000	1.0000	0.18	
57.5	2,810		0.0000	1.0000	0.18	
58.5	2,810	612	0.2178	0.7822	0.18	
59.5	2,198	363	0.1650	0.8350	0.14	
60.5	1,835		0.0000	1.0000	0.12	
61.5	1,835	618	0.3368	0.6632	0.12	
62.5	1,217		0.0000	1.0000	0.08	
63.5	1,217	542	0.4450	0.5550	0.08	
64.5	676		0.0000	1.0000	0.04	
65.5	676	363	0.5373	0.4627	0.04	
66.5	313		0.0000	1.0000	0.02	
67.5	313	313	1.0000		0.02	
68.5						

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2021			EXPERIENCE BAND 1961-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,335,599	842	0.0002	0.9998	100.00	
0.5	4,368,486	46,757	0.0107	0.9893	99.98	
1.5	4,066,968		0.0000	1.0000	98.91	
2.5	3,621,054	13,345	0.0037	0.9963	98.91	
3.5	2,987,014	20,749	0.0069	0.9931	98.55	
4.5	2,690,978	59,197	0.0220	0.9780	97.86	
5.5	2,252,650	96,230	0.0427	0.9573	95.71	
6.5	1,994,385	77,972	0.0391	0.9609	91.62	
7.5	1,886,504	220,786	0.1170	0.8830	88.04	
8.5	1,653,185	127,146	0.0769	0.9231	77.73	
9.5	1,528,951	176,563	0.1155	0.8845	71.76	
10.5	1,210,582	74,093	0.0612	0.9388	63.47	
11.5	1,073,636	117,004	0.1090	0.8910	59.59	
12.5	952,668	70,632	0.0741	0.9259	53.09	
13.5	861,673	88,949	0.1032	0.8968	49.16	
14.5	764,684	94,098	0.1231	0.8769	44.08	
15.5	665,028	73,320	0.1103	0.8897	38.66	
16.5	540,093	65,606	0.1215	0.8785	34.39	
17.5	457,761	29,487	0.0644	0.9356	30.22	
18.5	430,850	18,943	0.0440	0.9560	28.27	
19.5	413,579	140,111	0.3388	0.6612	27.03	
20.5	274,614	49,173	0.1791	0.8209	17.87	
21.5	228,571	24,797	0.1085	0.8915	14.67	
22.5	197,651	23,358	0.1182	0.8818	13.08	
23.5	164,929	13,832	0.0839	0.9161	11.53	
24.5	151,097	12,162	0.0805	0.9195	10.57	
25.5	138,934	10,065	0.0724	0.9276	9.72	
26.5	128,870	5,445	0.0423	0.9577	9.01	
27.5	123,468	21,639	0.1753	0.8247	8.63	
28.5	102,019	25,117	0.2462	0.7538	7.12	
29.5	76,713	16,808	0.2191	0.7809	5.37	
30.5	60,392	6,295	0.1042	0.8958	4.19	
31.5	54,222	6,860	0.1265	0.8735	3.75	
32.5	46,750	2,972	0.0636	0.9364	3.28	
33.5	43,778	3,123	0.0713	0.9287	3.07	
34.5	40,655	6,400	0.1574	0.8426	2.85	
35.5	34,255	652	0.0190	0.9810	2.40	
36.5	33,603	284	0.0084	0.9916	2.36	
37.5	33,319	2,383	0.0715	0.9285	2.34	
38.5	32,871	1,589	0.0483	0.9517	2.17	

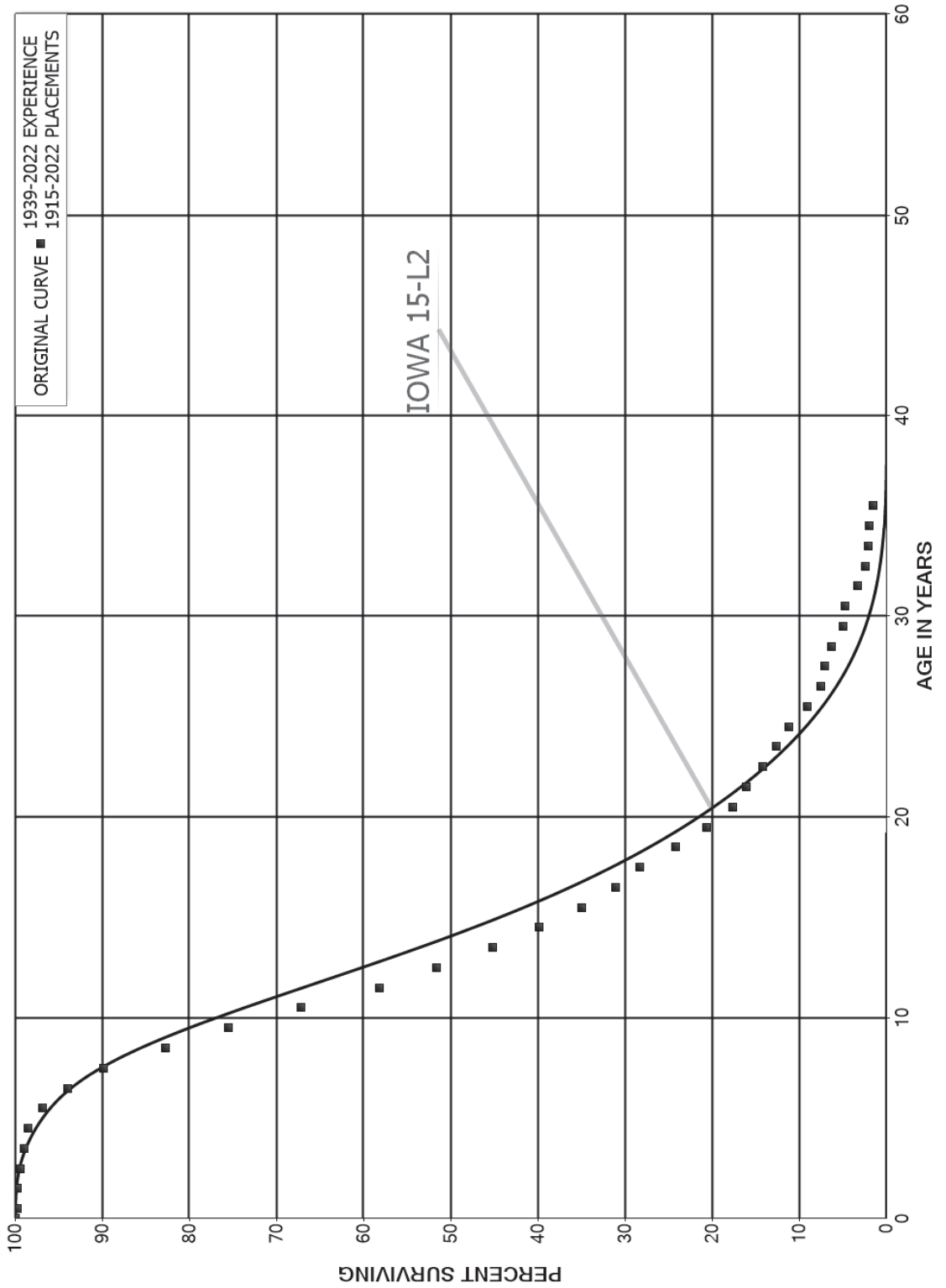
PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2021			EXPERIENCE BAND 1961-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	31,948	7,616	0.2384	0.7616	2.06	
40.5	24,332	426	0.0175	0.9825	1.57	
41.5	23,906	6,305	0.2637	0.7363	1.54	
42.5	17,171	872	0.0508	0.9492	1.14	
43.5	16,298	4,915	0.3016	0.6984	1.08	
44.5	11,383	674	0.0592	0.9408	0.75	
45.5	10,709	481	0.0449	0.9551	0.71	
46.5	10,228	2,223	0.2173	0.7827	0.68	
47.5	8,006	1,060	0.1325	0.8675	0.53	
48.5	6,945	226	0.0326	0.9674	0.46	
49.5	6,719	602	0.0896	0.9104	0.45	
50.5	6,117		0.0000	1.0000	0.41	
51.5	6,117		0.0000	1.0000	0.41	
52.5	6,117		0.0000	1.0000	0.41	
53.5	6,117	311	0.0509	0.9491	0.41	
54.5	6,169	1,347	0.2183	0.7817	0.38	
55.5	4,822	2,012	0.4173	0.5827	0.30	
56.5	2,810		0.0000	1.0000	0.18	
57.5	2,810		0.0000	1.0000	0.18	
58.5	2,810	612	0.2178	0.7822	0.18	
59.5	2,198	363	0.1650	0.8350	0.14	
60.5	1,835		0.0000	1.0000	0.11	
61.5	1,835	618	0.3368	0.6632	0.11	
62.5	1,217		0.0000	1.0000	0.08	
63.5	1,217	542	0.4450	0.5550	0.08	
64.5	676		0.0000	1.0000	0.04	
65.5	676	363	0.5373	0.4627	0.04	
66.5	313		0.0000	1.0000	0.02	
67.5	313	313	1.0000		0.02	
68.5						

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



PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,619,396	110,253	0.0024	0.9976	100.00
0.5	43,872,776	26,384	0.0006	0.9994	99.76
1.5	42,670,617	116,022	0.0027	0.9973	99.70
2.5	40,294,587	173,547	0.0043	0.9957	99.43
3.5	38,885,222	206,137	0.0053	0.9947	99.00
4.5	36,698,563	615,071	0.0168	0.9832	98.47
5.5	34,306,532	1,034,562	0.0302	0.9698	96.82
6.5	32,448,102	1,421,100	0.0438	0.9562	93.90
7.5	29,460,630	2,301,343	0.0781	0.9219	89.79
8.5	26,218,545	2,308,460	0.0880	0.9120	82.78
9.5	23,114,398	2,529,259	0.1094	0.8906	75.49
10.5	19,857,720	2,678,045	0.1349	0.8651	67.23
11.5	16,622,744	1,869,475	0.1125	0.8875	58.16
12.5	14,709,697	1,824,905	0.1241	0.8759	51.62
13.5	12,919,431	1,523,861	0.1180	0.8820	45.22
14.5	11,096,352	1,362,496	0.1228	0.8772	39.88
15.5	9,447,607	1,060,983	0.1123	0.8877	34.99
16.5	8,374,262	750,522	0.0896	0.9104	31.06
17.5	7,594,682	1,109,825	0.1461	0.8539	28.27
18.5	6,096,442	891,862	0.1463	0.8537	24.14
19.5	4,991,292	716,481	0.1435	0.8565	20.61
20.5	4,179,958	372,292	0.0891	0.9109	17.65
21.5	3,690,741	432,307	0.1171	0.8829	16.08
22.5	3,092,409	338,403	0.1094	0.8906	14.20
23.5	2,339,177	271,522	0.1161	0.8839	12.64
24.5	2,073,333	396,789	0.1914	0.8086	11.18
25.5	1,616,002	267,816	0.1657	0.8343	9.04
26.5	1,347,034	77,893	0.0578	0.9422	7.54
27.5	1,256,478	150,729	0.1200	0.8800	7.10
28.5	995,095	199,598	0.2006	0.7994	6.25
29.5	748,681	33,635	0.0449	0.9551	5.00
30.5	613,602	188,111	0.3066	0.6934	4.77
31.5	411,471	116,609	0.2834	0.7166	3.31
32.5	294,862	44,037	0.1493	0.8507	2.37
33.5	236,009	13,187	0.0559	0.9441	2.02
34.5	221,571	45,224	0.2041	0.7959	1.90
35.5	170,974	12,591	0.0736	0.9264	1.52
36.5	158,383	4,195	0.0265	0.9735	1.40
37.5	146,037	4,810	0.0329	0.9671	1.37
38.5	124,924	95	0.0008	0.9992	1.32

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	124,829	54	0.0004	0.9996	1.32	
40.5	124,775	25,574	0.2050	0.7950	1.32	
41.5	99,302	31,536	0.3176	0.6824	1.05	
42.5	67,837	14,093	0.2077	0.7923	0.72	
43.5	53,790	18,189	0.3381	0.6619	0.57	
44.5	10,861	46	0.0042	0.9958	0.38	
45.5	10,815	30	0.0027	0.9973	0.37	
46.5	10,786		0.0000	1.0000	0.37	
47.5	10,537		0.0000	1.0000	0.37	
48.5	10,537	3,508	0.3330	0.6670	0.37	
49.5	7,028	5,146	0.7322	0.2678	0.25	
50.5	1,882		0.0000	1.0000	0.07	
51.5	1,882		0.0000	1.0000	0.07	
52.5	1,882		0.0000	1.0000	0.07	
53.5	1,882		0.0000	1.0000	0.07	
54.5	1,882		0.0000	1.0000	0.07	
55.5	1,882		0.0000	1.0000	0.07	
56.5	1,882		0.0000	1.0000	0.07	
57.5	1,882		0.0000	1.0000	0.07	
58.5	1,882		0.0000	1.0000	0.07	
59.5	1,882		0.0000	1.0000	0.07	
60.5	1,382		0.0000	1.0000	0.07	
61.5					0.07	

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1875	8,355	8,355				0.0
1876	535	535				0.0
1881	12	12				0.0
1885	6,559	6,517		42	42	0.0
1886	2,538	2,538			42	0.0
1887	13,227	13,227			42	0.0
1888	12,996	12,839		157	199	0.0
1889	19,659	19,259		400	599	0.0
1890	45,632	45,631		1	600	0.0
1891	39,505	38,582		923	1,523	0.0
1892	11,934	11,935		1-	1,522	0.0
1893	19,815	19,814		1	1,523	0.0
1894	24,381	24,339		42	1,565	0.0
1895	8,182	8,183		1-	1,564	0.0
1896	20,894	20,371		523	2,087	0.0
1897	20,599	20,515		84	2,171	0.0
1898	30,084	30,073		11	2,182	0.0
1899	79,120	78,563		557	2,739	0.0
1900	1,084,135	1,039,211		44,924	47,663	0.0
1901	223,214	220,906		2,308	49,971	0.0
1902	394,196	385,925		8,271	58,242	0.0
1903	255,789	249,422		6,367	64,609	0.0
1904	129,416	125,282		4,134	68,743	0.0
1905	258,471	253,924		4,547	73,290	0.0
1906	196,612	191,454		5,158	78,448	0.0
1907	170,292	167,191		3,101	81,549	0.0
1908	195,296	188,519		6,777	88,326	0.0
1909	101,864	98,835		3,029	91,355	0.0
1910	72,743	70,729		2,014	93,369	0.0
1911	81,376	77,251		4,125	97,494	0.0
1912	89,314	85,906		3,408	100,902	0.0
1913	218,427	204,727		13,700	114,602	0.0
1914	259,415	246,700		12,715	127,317	0.0
1915	119,753	114,573		5,180	132,497	0.0
1916	117,430	111,230		6,200	138,697	0.0
1917	174,138	168,231		5,907	144,604	0.0
1918	91,699	85,844		5,855	150,459	0.0
1919	98,619	94,107		4,512	154,971	0.0
1920	58,308	57,379		929	155,900	0.0
1921	119,652	110,948		8,704	164,604	0.0
1922	187,383	180,759		6,624	171,228	0.0
1923	216,104	203,445		12,659	183,887	0.0
1924	352,894	333,917		18,977	202,864	0.0
1925	505,851	473,025		32,826	235,690	0.0
1926	420,647	396,577		24,070	259,760	0.0

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1927	369,772	341,211	28,561		288,321	0.0
1928	676,318	647,170	29,148		317,469	0.0
1929	303,051	277,948	25,103		342,572	0.0
1930	327,615	295,956	31,659		374,231	0.0
1931	263,641	234,798	28,843		403,074	0.0
1932	184,292	162,203	22,089		425,163	0.0
1933	111,776	101,752	10,024		435,187	0.0
1934	84,832	77,934	6,898		442,085	0.0
1935	157,859	145,094	12,765		454,850	0.0
1936	184,299	168,503	15,796		470,646	0.0
1937	416,747	363,304	53,443		524,089	0.0
1938	375,124	334,186	40,938		565,027	0.0
1939	498,910	437,571	61,339		626,366	0.0
1940	612,145	518,430	93,715		720,081	0.0
1941	815,833	682,691	133,142		853,223	0.0
1942	456,982	394,468	62,514		915,737	0.0
1943	309,766	279,423	30,343		946,080	0.0
1944	440,117	384,021	56,096		1,002,176	0.0
1945	286,598	241,503	45,095		1,047,271	0.0
1946	558,522	447,888	110,634		1,157,905	0.0
1947	693,378	576,150	117,228		1,275,133	0.0
1948	1,409,064	1,228,197	180,867		1,456,000	0.0
1949	2,474,925	2,108,375	366,550		1,822,550	0.1
1950	3,022,100	2,665,119	356,981		2,179,531	0.1
1951	2,608,185	1,997,546	610,639		2,790,170	0.1
1952	3,978,652	3,198,636	780,016		3,570,186	0.1
1953	3,643,576	2,802,755	840,821		4,411,007	0.1
1954	2,551,015	2,024,366	526,649		4,937,656	0.1
1955	3,756,287	2,917,151	839,136		5,776,792	0.2
1956	3,798,154	2,861,711	936,443		6,713,235	0.2
1957	4,960,681	3,808,918	1,151,763		7,864,998	0.2
1958	5,699,026	4,204,550	1,494,476		9,359,474	0.3
1959	7,674,928	5,678,487	1,996,441		11,355,915	0.3
1960	5,288,290	3,826,533	1,461,757		12,817,672	0.4
1961	7,705,654	5,599,442	2,106,212		14,923,884	0.4
1962	6,703,945	4,794,936	1,909,009		16,832,893	0.5
1963	7,780,031	5,707,754	2,072,277		18,905,170	0.5
1964	8,335,316	6,037,009	2,298,307		21,203,477	0.6
1965	8,172,516	5,727,453	2,445,063		23,648,540	0.7
1966	9,918,261	6,943,604	2,974,657		26,623,197	0.7
1967	9,908,969	6,609,693	3,299,276		29,922,473	0.8
1968	11,710,475	7,957,390	3,753,085		33,675,558	0.9
1969	11,226,034	7,581,144	3,644,890		37,320,448	1.0
1970	9,974,822	6,805,595	3,169,227		40,489,675	1.1
1971	13,034,514	8,591,502	4,443,012		44,932,687	1.2

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1972	17,563,375	11,174,928	6,388,447	51,321,134	1.4
1973	17,698,141	10,815,411	6,882,730	58,203,864	1.6
1974	16,492,331	10,113,455	6,378,876	64,582,740	1.8
1975	11,546,882	7,373,673	4,173,209	68,755,949	1.9
1976	11,010,214	7,051,520	3,958,694	72,714,643	2.0
1977	17,268,906	10,534,057	6,734,849	79,449,492	2.2
1978	24,029,478	15,606,448	8,423,030	87,872,522	2.4
1979	23,957,843	14,190,751	9,767,092	97,639,614	2.7
1980	26,519,098	15,170,313	11,348,785	108,988,399	3.0
1981	39,332,271	22,437,564	16,894,707	125,883,106	3.5
1982	31,306,015	17,967,853	13,338,162	139,221,268	3.8
1983	22,003,304	14,620,322	7,382,982	146,604,250	4.1
1984	34,351,127	22,662,463	11,688,664	158,292,914	4.4
1985	44,397,911	28,119,060	16,278,851	174,571,765	4.8
1986	31,089,282	19,112,509	11,976,773	186,548,538	5.2
1987	53,497,920	33,223,099	20,274,821	206,823,359	5.7
1988	37,396,296	23,051,965	14,344,331	221,167,690	6.1
1989	37,737,328	22,192,639	15,544,689	236,712,379	6.5
1990	52,844,494	30,779,171	22,065,323	258,777,702	7.1
1991	45,763,728	25,858,747	19,904,981	278,682,683	7.7
1992	55,330,282	30,804,519	24,525,763	303,208,446	8.4
1993	44,769,123	24,650,890	20,118,233	323,326,679	8.9
1994	47,758,845	25,776,312	21,982,533	345,309,212	9.5
1995	47,668,297	24,954,404	22,713,893	368,023,105	10.2
1996	37,630,831	19,219,736	18,411,095	386,434,200	10.7
1997	50,304,156	26,004,843	24,299,313	410,733,513	11.3
1998	35,021,815	17,667,049	17,354,766	428,088,279	11.8
1999	40,689,719	19,127,349	21,562,370	449,650,649	12.4
2000	32,727,272	14,844,777	17,882,495	467,533,144	12.9
2001	53,579,357	24,249,232	29,330,125	496,863,269	13.7
2002	67,252,875	29,088,903	38,163,972	535,027,241	14.8
2003	61,314,772	25,312,953	36,001,819	571,029,060	15.8
2004	70,828,928	28,202,299	42,626,629	613,655,689	17.0
2005	97,685,355	46,308,843	51,376,512	665,032,201	18.4
2006	75,836,403	27,880,966	47,955,437	712,987,638	19.7
2007	69,838,953	25,158,167	44,680,786	757,668,424	20.9
2008	68,880,863	23,742,739	45,138,124	802,806,548	22.2
2009	73,999,710	25,033,961	48,965,749	851,772,297	23.5
2010	65,349,815	20,584,889	44,764,926	896,537,223	24.8
2011	85,911,121	27,615,405	58,295,716	954,832,939	26.4
2012	112,176,336	28,821,782	83,354,554	1,038,187,493	28.7
2013	86,197,766	21,113,138	65,084,628	1,103,272,121	30.5
2014	106,052,334	28,085,090	77,967,244	1,181,239,365	32.6
2015	116,069,202	30,777,173	85,292,029	1,266,531,394	35.0
2016	121,957,710	27,343,115	94,614,595	1,361,145,989	37.6

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2017	205,000,040	43,476,367	161,523,673		1,522,669,662	42.1
2018	232,985,340	37,047,847	195,937,493		1,718,607,155	47.5
2019	240,647,228	36,143,907	204,503,321		1,923,110,476	53.1
2020	258,510,576	38,530,450	219,980,126		2,143,090,602	59.2
2021	348,657,032	40,385,781	308,271,251		2,451,361,853	67.7
2022	390,504,671	25,730,240	364,774,431		2,816,136,284	77.8
2023	450,270,950	21,270,056	429,000,894		3,245,137,178	89.7
2024	376,514,328	2,182,727	374,331,601		3,619,468,779	100.0
TOTAL	4,993,748,011	1,374,279,232	3,619,468,779			

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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	4,633,354.50	1,177,660	535,623	4,097,732	29.83	137,369
2014	1,427,278.43	362,771	164,995	1,262,283	29.83	42,316
2016	59,000.00	12,046	5,479	53,521	31.83	1,681
2023	50,978.29	1,699	773	50,205	38.67	1,298
2023	159,123.79	5,304	2,412	156,712	38.67	4,053
2024	318,247.59	1,327	604	317,644	39.83	7,975
2024	101,956.59	425	193	101,764	39.83	2,555
	6,749,939.19	1,561,232	710,079	6,039,860		197,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 2.92

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2018	469,642.31	469,642	469,642			
2019	298,573.35	298,573	298,573			
2020	7,746,600.83	6,455,475	6,148,247	1,598,354	0.83	1,598,354
2020	1,035,670.52	863,055	821,981	213,690	0.83	213,690
2021	6,387,363.64	4,045,309	3,852,785	2,534,579	1.83	1,385,016
2021	787,680.38	498,862	475,120	312,560	1.83	170,798
2022	6,553,557.26	2,839,853	2,704,699	3,848,858	2.83	1,360,020
2023	2,250,045.28	600,020	571,464	1,678,581	3.67	457,379
2023	11,330,545.97	3,021,517	2,877,718	8,452,828	3.67	2,303,223
2024	2,122,251.20	70,735	67,369	2,054,882	4.83	425,441
2024	333,929.97	11,130	10,600	323,330	4.83	66,942
	39,315,860.71	19,174,171	18,298,198	21,017,663		7,980,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6						20.30

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2015	7,114,072.55	4,347,481	3,086,615	4,027,458	5.83	690,816
2015	2,056,541.65	1,256,773	892,281	1,164,261	5.83	199,702
2016	1,017.41	554	393	624	6.83	91
2016	315,993.54	172,040	122,145	193,849	6.83	28,382
2017	221,052.47	105,614	74,984	146,068	7.83	18,655
2019	3,789,607.75	1,305,292	926,728	2,862,880	9.83	291,239
2020	1,710,548.17	475,156	337,350	1,373,198	10.83	126,796
2020	9,018,329.45	2,505,112	1,778,573	7,239,756	10.83	668,491
2021	1,939,034.59	409,350	290,629	1,648,406	11.83	139,341
2021	77,229.59	16,304	11,575	65,655	11.83	5,550
2022	1,666,255.65	240,674	170,874	1,495,382	12.83	116,554
2023	905,219.78	80,465	57,128	848,092	13.67	62,040
2023	862,946.69	76,707	54,460	808,487	13.67	59,143
2024	1,810,439.56	20,114	14,281	1,796,159	14.83	121,117
	31,488,288.85	11,011,636	7,818,016	23,670,273		2,527,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 8.03

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.03 MISCELLANEOUS INTANGIBLE PLANT - SAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2014	5,174,185.88	5,174,186	5,174,186			
2015	3,398,477.83	3,115,283	3,398,478			
2015	76,911.58	70,503	76,912			
2016	1,870,338.32	1,527,449	1,870,338			
2016	9,946.99	8,123	9,947			
2017	252,022.09	180,617	252,022			
2017	50,958.64	36,521	50,959			
2019	2,950,462.07	1,524,415	2,828,927	121,535	4.83	25,163
2019	899,766.02	464,882	862,703	37,063	4.83	7,673
2020	294,433.01	122,681	227,665	66,768	5.83	11,452
2020	32,546.42	13,561	25,166	7,380	5.83	1,266
2021	1,256,704.23	397,961	738,515	518,189	6.83	75,870
2021	48,329.71	15,305	28,402	19,928	6.83	2,918
2022	663.57	144	267	397	7.83	51
2023	662,500.83	88,331	163,920	498,581	8.67	57,506
2023	3,050,814.24	406,765	754,852	2,295,962	8.67	264,817
2024	1,203,381.48	20,060	37,227	1,166,154	9.83	118,632
2024	479,747.95	7,997	14,840	464,908	9.83	47,295
	21,712,190.86	13,174,784	16,515,326	5,196,865		612,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 2.82

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1938	2,365.49	2,149	2,365			
1954	662.55	543	663			
1966	474.91	339	475			
1983	5,657.27	3,168	5,657			
2008	130,279.99	29,704	70,863	59,417	54.75	1,085
	139,440.21	35,903	80,023	59,417		1,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.8 0.78

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L0						
1890	13.00	11	13			
1897	620.75	498	621			
1899	305.00	243	305			
1900	263.11	209	263			
1901	378.47	299	378			
1908	11.01	8	11			
1909	45.50	35	46			
1910	1.00	1	1			
1914	105.50	78	103	2	11.53	
1915	25.11	19	25			
1916	58.60	43	57	2	11.86	
1917	2.75	2	3			
1919	56.45	41	54	2	12.37	
1921	34.54	25	33	2	12.71	
1922	16.94	12	16	1	12.89	
1926	110.00	77	101	9	13.60	1
1931	44.62	30	40	5	14.52	
1937	39.01	25	33	6	15.67	
1941	198.30	126	166	32	16.47	2
1943	103.13	64	84	19	16.88	1
1945	15.81	10	13	3	17.30	
1946	4.87	3	4	1	17.52	
1947	22.60	14	18	5	17.73	
1948	100.00	60	79	21	17.95	1
1950	70.00	41	54	16	18.38	1
1953	166.24	96	126	40	19.06	2
1955	8.17	5	7	1	19.52	
1956	95.00	53	70	25	19.75	1
1957	187.00	104	137	50	19.99	3
1958	235.50	130	171	64	20.22	3
1959	280.00	153	202	78	20.46	4
1960	81.57	44	58	24	20.70	1
1961	332.30	178	234	98	20.95	5
1965	440.34	226	298	142	21.95	6
1966	37.55	19	25	13	22.21	1
1968	218.17	108	142	76	22.73	3
1970	23.61	11	14	10	23.26	
1971	728.26	347	457	271	23.53	12
1972	2,608.99	1,229	1,619	990	23.80	42
1973	116.76	54	71	46	24.08	2
1974	969.05	444	585	384	24.36	16
1975	72.25	33	43	29	24.64	1

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L0						
1977	1,441.00	634	835	606	25.21	24
1978	765.00	331	436	329	25.50	13
1979	82.70	35	46	37	25.80	1
1980	91.23	38	50	41	26.09	2
1982	195.00	79	104	91	26.70	3
1995	2,658.92	1,481	1,952	707	23.19	30
	14,480.68	7,806	10,203	4,278		181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 1.25

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1901	1,674.68	1,675	1,675			
1910	22.78	22	23			
1923	1,969.07	1,817	1,969			
1924	25.41	23	25			
1927	43.28	39	43			
1938	1,018.56	886	1,019			
1948	385.48	319	367	18	11.22	2
1959	410.49	313	360	50	15.46	3
1974	3,366.13	2,137	2,459	907	23.74	38
1976	518.00	318	366	152	25.04	6
1980	1,507.30	864	994	513	27.76	18
1981	923.36	519	597	326	28.46	11
2005	9,119.74	2,937	3,380	5,740	40.36	142
	20,984.28	11,869	13,277	7,707		220

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.05

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1875	1.00	1	1			
1888	137.42	136	137			
1889	130.52	129	131			
1890	1,873.28	1,840	1,873			
1891	1,372.99	1,344	1,373			
1892	924.40	902	924			
1893	699.05	679	699			
1894	3,023.40	2,928	3,023			
1895	218.54	211	219			
1896	1,259.83	1,211	1,260			
1897	1,642.16	1,573	1,642			
1898	1,409.64	1,345	1,410			
1899	2,897.90	2,753	2,898			
1900	2,874.97	2,721	2,875			
1901	10,007.57	9,438	10,008			
1902	4,457.09	4,188	4,457			
1903	7,504.57	7,027	7,505			
1904	5,966.84	5,567	5,967			
1905	9,920.15	9,226	9,920			
1906	6,726.76	6,235	6,727			
1907	4,784.95	4,421	4,785			
1908	3,068.84	2,827	3,069			
1909	6,824.39	6,266	6,824			
1910	3,360.27	3,075	3,360			
1911	2,637.18	2,406	2,637			
1912	5,250.72	4,775	5,251			
1913	3,998.45	3,625	3,998			
1914	5,211.01	4,709	5,211			
1915	3,526.25	3,176	3,526			
1916	9,327.91	8,373	9,328			
1917	11,339.21	10,143	11,339			
1918	5,939.02	5,295	5,939			
1919	10,034.15	8,916	10,034			
1920	8,068.68	7,143	8,069			
1921	9,874.37	8,712	9,874			
1922	13,323.29	11,712	13,323			
1923	12,530.40	10,975	12,530			
1924	23,943.35	20,895	23,943			
1925	11,074.30	9,627	11,074			
1926	10,137.05	8,779	10,137			
1927	11,336.06	9,779	11,336			
1928	3,835.08	3,295	3,835			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1929	3,297.79	2,822	3,298			
1930	7,617.74	6,491	7,618			
1931	362.17	307	362			
1932	666.58	563	667			
1933	1,250.79	1,052	1,251			
1934	192.41	161	192			
1935	1,203.89	1,003	1,204			
1936	3,095.27	2,565	3,095			
1937	896.03	739	896			
1938	3,164.87	2,595	3,165			
1939	2,701.60	2,203	2,702			
1940	3,447.99	2,795	3,448			
1941	4,750.60	3,828	4,751			
1942	8,225.90	6,588	8,203	23	14.93	2
1943	7,793.53	6,203	7,724	70	15.31	5
1944	6,457.05	5,105	6,357	100	15.70	6
1945	4,000.28	3,141	3,911	89	16.11	6
1946	3,848.61	3,000	3,736	113	16.53	7
1947	1,792.72	1,388	1,728	65	16.95	4
1948	2,046.38	1,572	1,957	89	17.39	5
1949	1,945.89	1,483	1,847	99	17.84	6
1950	1,033.21	781	972	61	18.31	3
1951	6,743.01	5,055	6,294	449	18.78	24
1952	5,227.54	3,884	4,836	392	19.27	20
1953	3,419.00	2,518	3,135	284	19.77	14
1954	4,135.13	3,017	3,757	378	20.28	19
1955	3,153.08	2,279	2,838	315	20.80	15
1956	13,433.71	9,613	11,970	1,464	21.33	69
1957	5,931.14	4,202	5,232	699	21.87	32
1958	7,746.35	5,431	6,763	983	22.42	44
1959	8,167.31	5,664	7,053	1,114	22.99	48
1960	3,263.45	2,238	2,787	476	23.56	20
1961	4,069.92	2,759	3,435	635	24.15	26
1962	5,795.30	3,884	4,836	959	24.74	39
1963	5,947.65	3,937	4,902	1,046	25.35	41
1964	7,158.88	4,681	5,829	1,330	25.96	51
1965	5,532.56	3,572	4,448	1,085	26.58	41
1966	11,080.22	7,059	8,790	2,290	27.22	84
1967	5,622.33	3,534	4,400	1,222	27.86	44
1968	3,247.97	2,013	2,507	741	28.51	26
1969	4,053.75	2,477	3,084	970	29.17	33
1970	25,742.29	15,504	19,305	6,437	29.83	216

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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	51,947.30	30,815	38,370	13,577	30.51	445
1972	27,208.63	15,893	19,789	7,420	31.19	238
1973	21,080.78	12,120	15,091	5,990	31.88	188
1974	11,679.68	6,606	8,226	3,454	32.58	106
1975	15,635.72	8,695	10,827	4,809	33.29	144
1976	24,795.30	13,555	16,878	7,917	34.00	233
1977	9,701.66	5,210	6,487	3,215	34.72	93
1978	12,975.14	6,842	8,519	4,456	35.45	126
1979	18,968.48	9,816	12,223	6,745	36.19	186
1980	8,113.79	4,119	5,129	2,985	36.93	81
1981	16,632.83	8,276	10,305	6,328	37.68	168
1982	8,839.18	4,310	5,367	3,472	38.43	90
1983	11,652.16	6,380	7,944	3,708	34.02	109
1984	61,906.30	33,070	41,178	20,728	35.02	592
1985	15,651.08	8,214	10,228	5,423	35.46	153
1986	17,645.91	9,024	11,236	6,410	36.46	176
1987	4,920.02	2,469	3,074	1,846	36.90	50
1988	38,191.05	18,786	23,392	14,799	37.36	396
1989	8,167.54	3,907	4,865	3,303	38.36	86
1990	1,377.08	645	803	574	38.82	15
1991	28,921.57	13,237	16,482	12,440	39.30	317
1992	11,012.64	4,924	6,131	4,882	39.78	123
1993	5,340.25	2,313	2,880	2,460	40.78	60
1994	15,466.03	6,531	8,132	7,334	41.26	178
1995	5,379.78	2,212	2,754	2,626	41.76	63
1996	12,980.22	5,156	6,420	6,560	42.75	153
1997	7,464.80	2,880	3,586	3,879	43.25	90
1998	3,484.33	1,304	1,624	1,860	43.76	43
1999	15.50	6	7	8	44.76	
2000	16,002.37	5,569	6,934	9,068	45.28	200
2001	26,595.59	8,933	11,123	15,473	45.80	338
2002	309,217.69	99,383	123,750	185,468	46.80	3,963
2003	155,944.14	48,187	60,002	95,942	47.33	2,027
2004	64,143.30	19,012	23,673	40,470	47.86	846
2005	520.27	148	184	336	48.40	7
2006	25,903.77	6,966	8,674	17,230	49.40	349
2007	586.03	150	187	399	49.95	8
2008	82,248.26	19,945	24,836	57,412	50.50	1,137
2009	356.34	82	102	254	51.06	5
2010	4.00	1	1	3	51.62	
2011	17,137.51	3,451	4,297	12,841	52.20	246

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2012	44.11	8	10	34	52.77	1
2015	567.59	82	102	466	54.53	9
2021	692.28	36	45	647	57.07	11
	1,628,852.90	827,352	999,623	629,230		14,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.5 0.91

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1906	447.51	448	448			
1910	72.71	73	73			
1929	30.42	29	30			
1937	64.94	59	65			
1938	15,595.31	14,111	15,595			
1942	15.30	13	15			
1944	25.81	22	26			
1945	61.34	53	61			
1947	107.88	91	106	2	7.79	
1952	6,181.03	5,005	5,806	375	9.51	39
1956	24,815.84	19,391	22,493	2,323	10.93	213
1957	1,340.86	1,038	1,204	137	11.29	12
1958	34.68	27	31	4	11.65	
1959	13.74	10	12	2	12.01	
1960	598.19	450	522	76	12.38	6
1962	2,002.00	1,476	1,712	290	13.13	22
1963	1,521.25	1,111	1,289	232	13.50	17
1964	43,130.69	31,158	36,142	6,989	13.88	504
1967	3,602.08	2,519	2,922	680	15.04	45
1968	5,726.16	3,958	4,591	1,135	15.44	74
1969	476.37	325	377	99	15.84	6
1970	1,375.45	929	1,078	297	16.24	18
1971	23,164.08	15,450	17,921	5,243	16.65	315
1972	3,100.64	2,043	2,370	731	17.06	43
1973	780.95	508	589	192	17.47	11
1974	138,984.37	89,228	103,501	35,483	17.90	1,982
1975	605.40	384	445	160	18.32	9
1976	700.78	438	508	193	18.75	10
1977	3,016.82	1,859	2,156	861	19.19	45
1978	6,830.01	4,149	4,813	2,017	19.63	103
1980	11,149.85	6,572	7,623	3,527	20.53	172
1982	699.72	400	464	236	21.45	11
1983	604.16	415	481	123	18.71	7
1985	67,432.01	44,896	52,078	15,354	19.66	781
1987	2,614.11	1,691	1,961	653	20.30	32
1988	1,268.19	807	936	332	20.65	16
1990	13,292.33	8,175	9,483	3,809	21.39	178
1991	32,626.65	19,693	22,843	9,784	21.78	449
1992	26,591.16	15,824	18,355	8,236	21.89	376
1994	42,119.16	24,016	27,858	14,261	22.74	627
1995	117,826.94	65,641	76,141	41,686	23.19	1,798
1996	9,421.07	5,148	5,971	3,450	23.38	148

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1997	5,413.76	2,883	3,344	2,070	23.85	87
1998	169,216.20	88,111	102,205	67,011	24.09	2,782
2002	497,083.26	230,299	267,137	229,946	25.68	8,954
2003	112,989.19	50,698	58,808	54,181	26.00	2,084
2004	63,829.20	27,549	31,956	31,873	26.56	1,200
2005	70,055.36	29,136	33,797	36,258	26.92	1,347
2006	87,441.68	34,950	40,541	46,901	27.29	1,719
2007	44,755.08	17,132	19,872	24,883	27.68	899
2008	259,669.92	94,883	110,060	149,610	28.08	5,328
2009	8,602,579.77	2,987,676	3,465,582	5,136,998	28.50	180,246
2010	201,624.59	66,274	76,875	124,750	28.94	4,311
2011	226,225.80	70,288	81,531	144,695	29.21	4,954
2014	43,982.88	11,000	12,760	31,223	30.48	1,024
2017	195,354.90	35,984	41,740	153,615	31.74	4,840
2018	68,882.58	11,090	12,864	56,019	32.15	1,742
2019	1,394.06	191	222	1,172	32.57	36
2021	389,470.84	33,806	39,213	350,258	33.33	10,509
	11,650,037.03	4,181,583	4,849,602	6,800,435		240,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.3 2.06

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1926	26.11	26	26			
1931	217.01	217	217			
1933	44.65	45	45			
1936	73.18	73	73			
1937	528.56	529	529			
1939	99.43	99	99			
1940	950.46	950	950			
1941	893.47	893	893			
1942	625.93	626	626			
1943	247.35	247	247			
1944	259.68	260	260			
1945	216.04	216	216			
1946	816.21	816	816			
1947	916.74	917	917			
1948	1,209.54	1,210	1,210			
1949	1,128.11	1,128	1,128			
1950	563.99	564	564			
1951	541.01	541	541			
1952	1,047.80	1,048	1,048			
1953	1,063.66	1,064	1,064			
1954	630.23	630	630			
1955	737.84	738	738			
1956	1,387.88	1,388	1,388			
1957	2,334.97	2,335	2,335			
1958	2,192.28	2,192	2,192			
1959	3,258.15	3,228	2,742	516	0.31	516
1960	2,515.89	2,465	2,094	422	0.67	422
1961	2,547.20	2,467	2,096	451	1.04	434
1962	1,865.06	1,785	1,517	348	1.41	247
1963	2,019.97	1,911	1,624	396	1.78	222
1964	2,603.79	2,434	2,068	536	2.15	249
1965	1,267.92	1,171	995	273	2.52	108
1966	2,259.29	2,061	1,751	508	2.90	175
1967	1,318.47	1,188	1,009	309	3.27	94
1968	1,726.53	1,536	1,305	422	3.65	116
1969	3,410.39	2,994	2,544	866	4.03	215
1970	1,281.22	1,110	943	338	4.42	76
1971	665.21	568	483	182	4.80	38
1972	1,377.87	1,161	986	392	5.19	76
1973	758.07	630	535	223	5.58	40
1974	716.33	587	499	217	5.97	36
1975	959.41	775	658	301	6.36	47

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1977	534.30	418	355	179	7.16	25
1978	214.94	166	141	74	7.56	10
1980	9.45	7	6	3	8.37	
1981	87.49	64	54	33	8.77	4
1983	39.48	33	28	11	8.84	1
1984	99.16	81	69	30	9.09	3
1988	14.07	11	9	5	10.56	
1990	20.55	15	13	8	11.29	1
1991	95.71	71	60	36	11.68	3
1996	73.52	50	42	32	13.33	2
1999	616.71	394	335	282	14.20	20
2023	105,715.69	6,544	5,560	100,156	20.22	4,953
2024	211,453.69	1,734	1,473	209,981	20.16	10,416
	368,277.66	56,411	50,746	317,532		18,549

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.04

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1906	25.67	26	26			
1923	89.05	85	89			
1925	360.51	341	361			
1930	2,654.77	2,457	2,655			
1931	412.22	380	412			
1934	573.54	522	574			
1937	1,232.02	1,109	1,232			
1938	624.80	560	625			
1939	182.52	163	183			
1940	612.46	544	612			
1942	75.19	66	75			
1943	1,950.07	1,710	1,950			
1945	438.70	381	439			
1946	2,386.37	2,063	2,386			
1947	879.46	756	879			
1948	1,082.34	926	1,082			
1949	216.13	184	216			
1951	64.67	54	65			
1952	558.30	467	558			
1955	403.23	331	403			
1958	1,124.10	903	1,124			
1959	31,160.70	24,845	31,161			
1960	1,544.44	1,221	1,544			
1961	3,567.26	2,797	3,567			
1962	1,060.23	824	1,060			
1963	670.31	516	670			
1964	4,447.77	3,391	4,448			
1965	820.09	619	820			
1966	112.87	84	113			
1968	36,544.49	26,677	36,544			
1969	242.43	175	242			
1971	2,289.00	1,610	2,289			
1972	606.16	421	606			
1974	22,407.22	15,114	21,934	473	19.53	24
1975	3,865.50	2,569	3,728	138	20.13	7
1976	206.27	135	196	10	20.75	
1977	26,122.58	16,819	24,408	1,715	21.37	80
1979	2,195.60	1,367	1,984	212	22.65	9
1980	96,937.17	59,277	86,024	10,913	23.31	468
1981	638.85	384	557	82	23.98	3
1982	5,110.87	3,010	4,368	743	24.66	30
1983	4,043.94	2,614	3,793	251	22.53	11

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1984	20,289.59	12,876	18,686	1,604	23.13	69
1985	5,106.09	3,180	4,615	491	23.72	21
1986	3,282.44	2,005	2,910	372	24.33	15
1987	20,373.94	12,192	17,693	2,681	24.94	107
1988	10,424.65	6,108	8,864	1,561	25.56	61
1989	22,530.46	12,914	18,741	3,789	26.18	145
1990	2,539.49	1,423	2,065	474	26.81	18
1991	40,823.28	22,338	32,417	8,406	27.44	306
1992	105,819.61	56,508	82,005	23,815	28.07	848
1994	130,128.10	66,339	96,272	33,856	29.01	1,167
1995	18,307.97	9,077	13,173	5,135	29.66	173
1997	10,243.00	4,787	6,947	3,296	30.97	106
1999	18,089.59	7,921	11,495	6,595	32.30	204
2001	18,491.70	7,539	10,941	7,551	33.65	224
2002	28,877.01	11,331	16,444	12,433	34.33	362
2005	7,886.97	2,721	3,949	3,938	36.39	108
2006	7,353.87	2,418	3,509	3,845	37.08	104
2008	46,082.37	13,710	19,896	26,186	38.18	686
2012	1,026,719.81	236,146	342,699	684,021	40.74	16,790
2013	4,362.42	926	1,344	3,018	41.46	73
2014	54,296.32	10,544	15,301	38,995	42.19	924
2017	33,391.08	4,691	6,808	26,583	43.85	606
2019	2,786.17	288	418	2,368	44.84	53
2021	19,955.69	1,295	1,879	18,077	45.61	396
	1,918,701.49	687,774	985,073	933,628		24,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.26

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 25-L1						
1921	6,345.86	6,346	6,346			
1933	5.00	5	5			
1942	29.81	30	30			
1965	620.40	531	489	131	3.59	36
1974	1,086.16	854	787	299	5.34	56
1981	177.94	129	119	59	6.85	9
1982	113.94	82	76	38	7.08	5
1985	312.58	264	243	70	7.13	10
1994	198.47	154	142	56	8.74	6
1995	16.42	13	12	4	9.00	
1997	314.81	233	215	100	9.47	11
	9,221.39	8,641	8,464	757		133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 1.44

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 26-L1						
1921	1,243.54	1,244	1,244			
1945	420.81	408	374	47	0.77	47
1954	1,258.20	1,151	1,056	202	2.22	91
1979	31.01	23	21	10	7.06	1
1984	30.56	26	24	7	7.45	1
	2,984.12	2,852	2,719	265		140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 4.69

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1875	315.73	316	316			
1886	510.25	510	510			
1889	1,127.84	1,128	1,128			
1890	35,718.76	35,719	35,719			
1891	137.68	138	138			
1892	2,452.81	2,453	2,453			
1893	4,505.31	4,505	4,505			
1894	17,468.67	17,404	17,469			
1895	7,626.70	7,567	7,627			
1896	2,761.45	2,726	2,761			
1897	6,479.11	6,364	6,479			
1898	28,086.14	27,447	28,086			
1899	44,584.20	43,343	44,584			
1900	46,341.39	44,808	46,341			
1901	76,319.92	73,396	76,320			
1902	61,698.53	59,012	61,699			
1903	62,981.15	59,919	62,981			
1904	45,559.71	43,114	45,560			
1905	105,108.57	98,964	105,109			
1906	18,318.05	17,165	18,318			
1907	104,913.43	97,876	104,913			
1908	88,104.87	81,856	88,105			
1909	24,421.66	22,599	24,422			
1910	30,722.57	28,322	30,723			
1911	3,719.37	3,416	3,719			
1912	3,114.46	2,849	3,114			
1913	36,087.19	32,889	36,087			
1914	39,685.52	36,034	39,686			
1915	6,867.17	6,211	6,867			
1916	15,480.08	13,946	15,480			
1917	40,025.54	35,912	40,026			
1918	25,052.64	22,382	25,053			
1919	23,409.55	20,824	23,410			
1920	30,871.28	27,342	30,871			
1921	9,590.90	8,456	9,591			
1922	85,400.34	74,955	85,400			
1923	34,471.65	30,112	34,472			
1924	38,661.29	33,611	38,661			
1925	45,803.03	39,630	45,803			
1926	17,871.80	15,386	17,872			
1927	60,509.04	51,833	60,509			
1928	24,553.83	20,927	24,554			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1929	46,054.50	39,047	45,814	240	9.89	24
1930	31,900.34	26,904	31,567	333	10.18	33
1931	30,662.91	25,724	30,182	481	10.47	46
1932	8,815.04	7,354	8,628	187	10.77	17
1933	12,853.88	10,665	12,513	341	11.07	31
1934	4,048.21	3,339	3,918	130	11.38	11
1935	8,547.84	7,011	8,226	322	11.69	28
1936	4,010.50	3,270	3,837	174	12.00	14
1937	16,790.15	13,610	15,969	821	12.31	67
1938	43,883.85	35,357	41,484	2,400	12.63	190
1939	84,189.04	67,403	79,084	5,105	12.96	394
1940	33,104.03	26,336	30,900	2,204	13.29	166
1941	186,685.84	147,540	173,109	13,577	13.63	996
1942	51,096.43	40,115	47,067	4,029	13.97	288
1943	39,545.89	30,840	36,185	3,361	14.31	235
1944	130,271.09	100,870	118,351	11,920	14.67	813
1945	97,093.76	74,643	87,579	9,515	15.03	633
1946	54,614.29	41,683	48,907	5,707	15.39	371
1947	55,028.72	41,678	48,901	6,128	15.77	389
1948	20,398.04	15,333	17,990	2,408	16.14	149
1949	56,832.67	42,380	49,725	7,108	16.53	430
1950	58,611.65	43,346	50,858	7,754	16.93	458
1951	55,029.65	40,358	47,352	7,678	17.33	443
1952	65,208.07	47,411	55,627	9,581	17.74	540
1953	101,006.06	72,802	85,419	15,587	18.15	859
1954	56,554.44	40,388	47,387	9,167	18.58	493
1955	53,503.49	37,856	44,417	9,086	19.01	478
1956	314,528.47	220,412	258,610	55,918	19.45	2,875
1957	485,822.38	337,088	395,506	90,316	19.90	4,538
1958	190,784.02	131,053	153,765	37,019	20.35	1,819
1959	354,516.60	240,961	282,720	71,797	20.82	3,448
1960	244,106.86	164,152	192,600	51,507	21.29	2,419
1961	98,773.00	65,692	77,077	21,696	21.77	997
1962	179,375.95	117,947	138,388	40,988	22.26	1,841
1963	242,344.88	157,524	184,823	57,522	22.75	2,528
1964	250,801.62	161,052	188,963	61,839	23.26	2,659
1965	159,733.11	101,320	118,879	40,854	23.77	1,719
1966	209,107.84	130,966	153,663	55,445	24.29	2,283
1967	274,148.95	169,465	198,834	75,315	24.82	3,034
1968	196,235.90	119,674	140,414	55,822	25.36	2,201
1969	621,358.61	373,772	438,548	182,811	25.90	7,058
1970	109,245.70	64,791	76,020	33,226	26.45	1,256

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	489,188.20	285,911	335,460	153,728	27.01	5,692
1972	1,343,696.08	773,552	907,611	436,085	27.58	15,812
1973	535,087.78	303,352	355,924	179,164	28.15	6,365
1974	701,996.65	391,609	459,476	242,521	28.74	8,438
1975	996,076.42	546,617	641,348	354,728	29.33	12,094
1976	577,961.96	311,920	365,977	211,985	29.92	7,085
1977	1,244,499.65	659,971	774,346	470,154	30.53	15,400
1978	603,770.16	314,516	369,023	234,747	31.14	7,538
1979	711,869.16	364,150	427,258	284,611	31.75	8,964
1980	851,416.06	427,283	501,333	350,083	32.38	10,812
1981	733,523.34	361,004	423,567	309,956	33.01	9,390
1982	754,742.12	364,020	427,106	327,636	33.65	9,737
1983	507,873.70	296,903	348,357	159,517	29.25	5,454
1984	877,271.43	503,905	591,233	286,038	29.76	9,611
1985	2,104,411.02	1,186,888	1,392,580	711,831	30.28	23,508
1986	826,362.23	457,309	536,562	289,800	30.80	9,409
1987	327,643.51	177,779	208,589	119,055	31.33	3,800
1988	2,093,103.28	1,112,694	1,305,528	787,575	31.86	24,720
1989	774,419.00	403,085	472,941	301,478	32.40	9,305
1990	599,523.55	305,217	358,112	241,412	32.95	7,327
1991	1,289,073.01	645,568	757,447	531,626	33.06	16,081
1992	1,526,279.45	746,198	875,517	650,762	33.62	19,356
1993	521,667.14	248,731	291,837	229,830	34.20	6,720
1994	609,411.38	283,133	332,201	277,210	34.77	7,973
1995	605,805.15	273,885	321,350	284,455	35.35	8,047
1996	937,471.47	414,550	486,393	451,078	35.53	12,696
1997	2,108,104.59	904,798	1,061,603	1,046,502	36.13	28,965
1998	446,394.02	185,700	217,882	228,512	36.73	6,221
1999	539,752.94	218,708	256,611	283,142	36.94	7,665
2000	849,845.41	332,714	390,374	459,471	37.56	12,233
2001	931,612.98	353,920	415,256	516,357	37.81	13,657
2002	256,914.06	93,979	110,266	146,648	38.44	3,815
2003	1,238,091.47	437,665	513,514	724,577	38.71	18,718
2004	516,663.05	175,045	205,381	311,282	39.36	7,909
2005	832,089.59	271,095	318,077	514,013	39.66	12,960
2006	562,209.91	175,691	206,139	356,071	39.97	8,908
2007	1,599,626.45	477,808	560,614	1,039,012	40.30	25,782
2008	2,425,268.19	689,989	809,566	1,615,702	40.65	39,747
2009	1,477,193.34	398,842	467,963	1,009,230	41.01	24,609
2010	1,883,239.93	480,226	563,451	1,319,789	41.39	31,887
2011	5,118,200.48	1,226,321	1,438,846	3,679,354	41.78	88,065
2012	2,281,224.30	510,766	599,283	1,681,941	42.18	39,875

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2013	2,980,106.11	622,246	730,083	2,250,023	42.31	53,179
2014	2,166,954.12	418,656	491,210	1,675,744	42.46	39,466
2015	1,592,138.30	281,649	330,460	1,261,678	42.65	29,582
2016	288,731.29	46,226	54,237	234,494	42.85	5,472
2017	1,088,742.05	156,017	183,055	905,687	42.84	21,141
2018	1,702,239.15	215,163	252,452	1,449,787	42.61	34,025
2019	4,735,566.74	513,809	602,854	4,132,713	42.45	97,355
2020	2,587,275.36	232,855	273,209	2,314,066	42.13	54,927
2021	1,409,467.66	99,508	116,753	1,292,715	41.68	31,015
2022	4,176,167.33	211,732	248,426	3,927,741	40.57	96,814
2023	6,083,240.16	201,355	236,251	5,846,989	38.99	149,961
2024	7,389,970.75	36,211	42,486	7,347,485	34.08	215,595
	89,105,836.08	27,020,942	31,590,625	57,515,211		1,530,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 1.72

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-S0.5						
1956	1,655.20	1,624	1,498	157	0.66	157
1957	1,643.36	1,596	1,472	171	1.01	169
1959	56.00	53	49	7	1.70	4
1963	1,341.01	1,224	1,129	212	3.05	70
1964	314.83	284	262	53	3.38	16
1968	471.07	408	376	95	4.72	20
1969	182.16	156	144	38	5.06	8
1970	1,021.63	864	797	225	5.40	42
1971	149,473.03	124,959	115,278	34,195	5.74	5,957
1972	92.03	76	70	22	6.09	4
1973	578.73	472	435	144	6.43	22
1974	372,637.09	300,454	277,177	95,460	6.78	14,080
1976	3,205.85	2,520	2,325	881	7.49	118
1977	30,330.69	23,528	21,705	8,626	7.85	1,099
1978	11,958.32	9,153	8,444	3,514	8.21	428
1979	5,475.24	4,135	3,815	1,660	8.57	194
1980	168.77	126	116	53	8.94	6
1981	7,816.90	5,735	5,291	2,526	9.32	271
1982	3,175.15	2,295	2,117	1,058	9.70	109
1984	1,168.34	943	870	298	9.58	31
1985	196,620.08	157,099	144,928	51,692	9.85	5,248
1986	16,245.47	12,834	11,840	4,405	10.14	434
1987	2,572.36	2,008	1,852	720	10.45	69
1988	45,612.16	35,140	32,418	13,194	10.78	1,224
1989	55,084.43	41,842	38,600	16,484	11.13	1,481
1990	120,585.35	90,222	83,232	37,353	11.50	3,248
1991	6,245.20	4,619	4,261	1,984	11.68	170
1992	205,248.49	149,216	137,656	67,592	12.08	5,595
1993	43,939.84	31,360	28,931	15,009	12.50	1,201
1994	120,336.91	84,585	78,032	42,305	12.75	3,318
1995	1,625,039.31	1,123,227	1,036,209	588,830	13.03	45,190
1996	70,465.51	47,635	43,945	26,521	13.50	1,965
1997	19,197.91	12,726	11,740	7,458	13.82	540
1998	104,527.26	67,828	62,573	41,954	14.16	2,963
1999	174,383.90	110,594	102,026	72,358	14.52	4,983
2000	126,163.46	78,057	72,010	54,153	14.89	3,637
2001	33,432.87	20,214	18,648	14,785	15.15	976
2002	6,432,374.39	3,778,377	3,485,662	2,946,712	15.57	189,256
2003	1,404,270.07	802,540	740,366	663,904	15.87	41,834
2004	792,370.12	439,448	405,403	386,967	16.20	23,887
2005	1,356,467.93	725,439	669,238	687,230	16.67	41,226
2006	1,901,921.44	981,201	905,186	996,735	17.05	58,460

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-S0.5						
2007	5,163,151.17	2,570,217	2,371,100	2,792,051	17.32	161,204
2008	2,234,381.79	1,065,577	983,026	1,251,356	17.73	70,578
2009	3,505,985.32	1,595,223	1,471,639	2,034,346	18.17	111,962
2010	1,934,336.15	838,535	773,573	1,160,763	18.51	62,710
2011	1,117,559.08	459,093	423,527	694,032	18.88	36,760
2012	156,970.69	60,732	56,027	100,944	19.28	5,236
2013	282,974.37	102,380	94,449	188,525	19.70	9,570
2014	150,512.91	50,648	46,724	103,789	20.05	5,177
2015	162,006.51	50,044	46,167	115,840	20.51	5,648
2016	172,560.70	48,472	44,717	127,844	20.90	6,117
2017	1,154,754.27	290,536	268,028	886,726	21.32	41,591
2018	188,723.01	41,783	38,546	150,177	21.69	6,924
2019	1,180,950.33	223,318	206,017	974,933	22.16	43,995
2020	438,603.27	68,334	63,040	375,563	22.57	16,640
2021	4,002,728.55	485,531	447,916	3,554,813	22.94	154,961
2022	4,139,143.60	351,413	324,189	3,814,955	23.34	163,451
2023	819,122.33	43,823	40,428	778,694	23.60	32,996
	42,250,333.91	17,622,475	16,257,239	25,993,095		1,395,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 3.30

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1934	288.52	289	289			
1935	11.22	11	11			
1936	501.94	502	502			
1937	181.49	181	181			
1938	145.26	145	145			
1939	247.53	248	248			
1940	728.96	729	729			
1941	611.58	612	612			
1942	1,316.26	1,316	1,316			
1943	347.71	342	348			
1944	332.65	319	333			
1945	472.30	450	472			
1946	1,151.21	1,086	1,151			
1947	507.27	475	507			
1948	796.24	740	796			
1949	2,093.31	1,935	2,093			
1950	440.30	404	440			
1951	535.45	489	535			
1952	3,734.08	3,385	3,734			
1953	9,873.74	8,886	9,874			
1954	10,638.98	9,511	10,639			
1955	2,384.74	2,118	2,385			
1956	6,064.18	5,346	6,064			
1957	4,932.69	4,316	4,933			
1958	6,369.67	5,535	6,370			
1959	2,764.71	2,385	2,765			
1960	3,812.13	3,261	3,812			
1961	5,498.39	4,668	5,498			
1962	4,594.65	3,871	4,562	33	3.15	10
1963	3,696.81	3,089	3,641	56	3.29	17
1964	5,113.80	4,237	4,994	120	3.43	35
1965	4,173.68	3,429	4,042	132	3.57	37
1966	4,430.39	3,609	4,254	176	3.71	47
1967	5,043.03	4,070	4,797	246	3.86	64
1968	8,020.16	6,416	7,562	458	4.00	114
1969	12,602.57	9,988	11,772	831	4.15	200
1970	4,759.17	3,736	4,403	356	4.30	83
1971	14,785.42	11,496	13,550	1,235	4.45	278
1972	7,088.03	5,454	6,428	660	4.61	143
1973	12,894.47	9,819	11,573	1,321	4.77	277
1974	23,255.32	17,523	20,653	2,602	4.93	528
1975	63,281.47	47,176	55,603	7,678	5.09	1,508

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1976	40,036.32	29,507	34,778	5,258	5.26	1,000
1977	54,856.30	39,990	47,133	7,723	5.42	1,425
1978	96,184.07	69,301	81,680	14,504	5.59	2,595
1979	96,189.25	68,439	80,664	15,525	5.77	2,691
1980	30,973.93	21,759	25,646	5,328	5.95	895
1981	71,976.20	49,915	58,831	13,145	6.13	2,144
1982	70,222.41	48,067	56,653	13,569	6.31	2,150
1983	64,615.14	56,390	64,615			
1984	30,308.54	26,296	30,309			
1985	61,790.08	53,245	61,790			
1986	102,499.87	87,627	102,500			
1987	35,766.84	30,441	35,767			
1988	115,418.15	97,263	114,902	516	6.75	76
1989	65,185.78	54,560	64,455	731	6.85	107
1990	96,724.79	80,301	94,864	1,861	6.99	266
1991	158,119.23	130,053	153,639	4,480	7.16	626
1992	29,377.62	23,908	28,244	1,134	7.36	154
1993	19,402.45	15,662	18,502	900	7.44	121
1994	106,062.04	84,468	99,787	6,275	7.71	814
1995	11,890.54	9,364	11,062	829	7.87	105
1996	7,154.07	5,582	6,594	560	7.94	71
1997	13,306.12	10,230	12,085	1,221	8.17	149
1998	8,035.94	6,098	7,204	832	8.32	100
1999	91.55	68	80	12	8.51	1
2000	1,544.13	1,138	1,344	200	8.62	23
2002	8,688.46	6,183	7,304	1,384	8.98	154
2003	6,821.77	4,765	5,629	1,193	9.14	131
2004	8,162.73	5,580	6,592	1,571	9.33	168
2005	9,288.88	6,213	7,340	1,949	9.49	205
2006	6,911.05	4,520	5,340	1,571	9.61	163
2007	42.13	27	32	10	9.79	1
2008	11,306.98	7,001	8,271	3,036	9.94	305
2009	1,030,626.43	618,994	731,255	299,371	10.09	29,670
2010	91,350.96	53,057	62,679	28,672	10.22	2,805
2011	188,760.14	105,876	125,078	63,682	10.31	6,177
2013	28,500.44	14,641	17,296	11,204	10.57	1,060
2017	17,701.28	7,066	8,348	9,353	10.79	867
2020	20,439.63	5,723	6,761	13,679	10.71	1,277
2021	227,237.22	52,310	61,797	165,440	10.59	15,622

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
2022	422,877.29	73,200	86,476	336,401	10.35	32,503
2023	1,031,038.70	121,147	143,118	887,921	10.02	88,615
2024	142,600.00	2,538	2,998	139,602	9.21	15,158
	4,880,606.93	2,382,110	2,804,058	2,076,549		213,735
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 4.38

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L1						
2004	16,092.57	10,904	9,914	6,179	9.60	644
2005	25,874.97	17,109	15,555	10,320	9.82	1,051
2006	14,008.79	9,034	8,214	5,795	10.00	580
2008	9,567.38	5,831	5,301	4,266	10.36	412
	65,543.71	42,878	38,984	26,560		2,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.9 4.10

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-L4						
1967	764.79	619	531	234	10.50	22
1969	4,194.89	3,371	2,891	1,304	10.80	121
1970	49.41	40	34	15	10.97	1
1976	93.45	72	62	31	12.67	2
1977	2,088.06	1,591	1,364	724	13.10	55
1979	9,290.53	6,907	5,923	3,368	14.11	239
1989	342.71	223	191	152	18.89	8
	16,823.84	12,823	10,996	5,828		448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 2.66

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1916	922.66	891	923			
1925	257.87	241	258			
1926	459.25	427	459			
1929	64.04	59	64			
1940	198.63	174	199			
1941	73.96	64	74			
1942	442.68	383	443			
1943	166.39	143	166			
1945	66.96	57	67			
1946	558.07	473	558			
1947	11.20	9	11			
1947	1,439.75	1,211	1,440			
1948	342.95	287	343			
1948	1,215.76	1,016	1,216			
1949	1,130.71	939	1,131			
1949	109.20	91	109			
1953	162.40	131	162			
1954	2,117.36	1,693	2,117			
1955	437.08	346	437			
1961	890.72	666	891			
1962	39.11	29	39			
1965	87.33	62	86	1	20.00	
1966	1,016.02	717	996	20	20.61	1
1967	100.00	70	97	3	21.24	
1967	69.49	48	67	2	21.24	
1968	1,932.65	1,329	1,846	87	21.88	4
1969	1,120.00	759	1,055	65	22.54	3
1970	644.80	431	599	46	23.20	2
1972	392.00	254	353	39	24.56	2
1973	95.09	61	85	10	25.25	
1973	1,064.00	680	945	119	25.25	5
1974	448.00	282	392	56	25.95	2
1977	280.00	168	233	47	28.12	2
1979	60.66	35	49	12	29.60	
1980	112.00	63	88	24	30.36	1
1983	1,456.00	851	1,182	274	29.25	9
1985	1,400.00	784	1,089	311	30.76	10
1986	409.02	225	313	96	31.28	3
1987	441.00	238	331	110	31.80	3
1993	875.00	404	561	314	36.40	9

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
2000	2,875.00	1,063	1,477	1,398	41.19	34
2004	17,233.24	5,387	7,484	9,749	44.35	220
2006	19,252.16	5,456	7,580	11,672	45.94	254
	62,470.21	28,697	38,015	24,455		564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 0.90

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1922	2,788.90	2,676	2,789			
1926	27,541.11	25,912	27,541			
1937	16,189.19	14,373	16,189			
1938	95.25	84	95			
1940	400.17	349	400			
1945	426.05	361	426			
1946	58.82	50	59			
1947	155.46	130	155			
1947	1,038.24	869	1,038			
1949	1,543.88	1,275	1,544			
1950	5,236.77	4,293	5,237			
1951	3,014.62	2,454	3,015			
1952	204.04	165	204			
1952	535.96	433	536			
1953	2,900.60	2,326	2,901			
1955	19,251.51	15,193	19,252			
1956	3,600.73	2,818	3,601			
1956	157.70	123	158			
1957	6,109.86	4,741	6,110			
1958	1,371.20	1,055	1,371			
1959	1,334.85	1,017	1,335			
1963	3,163.12	2,317	3,163			
1964	41.65	30	42			
1965	1,891.52	1,356	1,892			
1966	509.61	361	510			
1967	126.88	89	127			
1968	1,796.46	1,243	1,796			
1969	756.00	516	756			
1969	1,945.00	1,329	1,945			
1970	537.68	363	538			
1971	551.41	367	551			
1972	13,022.94	8,545	13,023			
1972	347.83	228	348			
1973	932.89	603	931	2	21.19	
1973	2,622.77	1,696	2,618	5	21.19	
1974	28,324.75	18,057	27,878	447	21.75	21
1975	218.60	137	212	7	22.33	
1976	85.52	53	82	4	22.92	
1977	200.66	122	188	13	23.51	1
1977	909.38	553	854	55	23.51	2
1981	1,050.11	595	919	131	25.99	5
1982	80.70	45	69	12	26.63	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1986	5,020.51	3,008	4,644	377	25.53	15
1986	2,159.71	1,294	1,998	162	25.53	6
1987	3,015.84	1,771	2,734	282	26.13	11
1989	19,436.00	11,005	16,990	2,446	26.94	91
1989	4,130.40	2,339	3,611	519	26.94	19
1992	40,631.25	21,433	33,090	7,541	28.81	262
1992	2,816.13	1,486	2,294	522	28.81	18
1993	41,380.63	21,278	32,850	8,531	29.44	290
1994	10,078.67	5,078	7,840	2,239	29.71	75
1995	2,597.85	1,273	1,965	633	30.36	21
1996	12,117.50	5,768	8,905	3,212	31.01	104
1996	67,731.62	32,240	49,774	17,958	31.01	579
1997	126.45	58	90	36	31.66	1
1997	26,834.88	12,392	19,132	7,703	31.66	243
1998	585,144.97	263,374	406,613	178,532	31.97	5,584
1998	1,699.65	765	1,181	519	31.97	16
1999	21,627.73	9,417	14,539	7,089	32.64	217
2000	91,339.08	38,408	59,297	32,042	33.30	962
2000	86,632.93	36,429	56,241	30,392	33.30	913
2001	15,198.62	6,196	9,566	5,633	33.65	167
2002	15,519.54	6,090	9,402	6,118	34.33	178
2003	329,014.65	123,973	191,397	137,618	35.01	3,931
2003	984.46	371	573	411	35.01	12
2004	4,097.17	1,487	2,296	1,801	35.39	51
2004	145,420.89	52,788	81,497	63,924	35.39	1,806
2006	6,265.06	2,083	3,216	3,049	36.48	84
2006	152,337.02	50,637	78,176	74,161	36.48	2,033
2007	103,552.40	32,712	50,502	53,050	37.18	1,427
2007	7,536.43	2,381	3,676	3,860	37.18	104
2008	3,484.86	1,048	1,618	1,867	37.60	50
2010	6,944.58	1,860	2,872	4,073	38.74	105
2014	82,977.62	16,620	25,659	57,319	40.59	1,412
2015	25,255.03	4,607	7,112	18,143	41.09	442
2015	4,292.00	783	1,209	3,083	41.09	75
2017	52,907.60	7,735	11,942	40,966	41.85	979
2020	34,685.59	3,108	4,798	29,888	42.34	706
2020	216,199.52	19,371	29,906	186,294	42.34	4,400
	2,384,265.23	921,968	1,391,603	992,662		27,418

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 1.15

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1916	2,291.72	2,138	2,292			
1917	4.52	4	5			
1924	5,365.86	4,840	5,366			
1924	2,265.25	2,043	2,265			
1925	5,454.81	4,899	5,455			
1925	1,493.37	1,341	1,493			
1926	4,665.79	4,172	4,666			
1927	182.64	163	183			
1928	2,860.36	2,534	2,860			
1929	3,549.20	3,129	3,549			
1939	933.73	779	934			
1942	7,400.37	6,065	7,400			
1943	6,035.95	4,915	6,036			
1945	307.31	247	307			
1946	2,221.95	1,773	2,222			
1946	13,080.90	10,441	13,081			
1947	1,621.84	1,286	1,622			
1947	32,039.63	25,397	32,040			
1948	666.70	525	667			
1948	30,802.29	24,241	30,802			
1949	3,150.18	2,461	3,150			
1950	9,851.97	7,639	9,852			
1951	0.95	1	1			
1952	2,920.54	2,229	2,921			
1953	22.64	17	23			
1957	409.17	299	409			
1961	200.22	141	200			
1962	649.60	452	650			
1966	2.74	2	3			
1967	285.70	187	286			
1968	477.48	309	477			
1970	280.00	176	280			
1972	11.32	7	11			
1972	37,441.33	22,945	37,441			
1973	19,289.02	11,644	19,289			
1973	11,880.33	7,172	11,880			
1974	11,674.64	6,941	11,675			
1975	13,211.33	7,733	13,211			
1979	652.11	356	652			
1981	11,251.08	5,926	11,251			
1983	172.84	107	173			
1984	67,428.84	40,896	67,429			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1984	220.93	134	221			
1985	78.72	47	79			
1989	81,028.80	44,736	81,029			
1990	27,243.36	14,799	27,243			
1991	51,635.17	27,403	51,635			
1992	31,743.54	16,440	31,744			
1993	389.57	197	390			
1995	559.13	269	559			
1997	271,380.18	123,858	271,380			
1998	306,839.07	136,482	306,839			
1999	3,350.24	1,442	3,347	3	33.31	
2000	69,336.92	28,990	67,290	2,047	33.64	61
2000	36,834.77	15,401	35,748	1,087	33.64	32
2002	3,092.54	1,206	2,799	294	34.65	8
2004	18,234.99	6,583	15,280	2,955	35.70	83
2005	63,136.41	21,902	50,838	12,298	36.08	341
2006	81,524.42	27,099	62,901	18,623	36.48	510
2017	18,139.35	2,783	6,460	11,679	39.56	295
2021	24,334.27	1,849	4,292	20,042	38.50	521
2023	199,325.82	7,076	16,424	182,902	36.26	5,044
2024	399,556.02	2,078	4,823	394,733	31.68	12,460
2024	1,499,161.78	7,796	18,096	1,481,066	31.68	46,751
	3,501,654.22	707,142	1,373,926	2,127,728		66,106
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.2 1.89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1916	605.74	597	311	295	0.79	295
1917	1,489.21	1,459	759	730	1.12	652
1924	2,632.59	2,468	1,284	1,349	3.43	393
1925	2,486.30	2,318	1,206	1,280	3.73	343
1926	805.94	747	389	417	4.03	103
1942	13.91	12	6	8	9.05	1
1943	7,491.00	6,212	3,233	4,258	9.39	453
1945	2,654.21	2,167	1,128	1,526	10.10	151
1946	5,200.82	4,212	2,192	3,009	10.46	288
1946	881.96	714	372	510	10.46	49
1947	9,662.56	7,762	4,040	5,623	10.82	520
1947	559.26	449	234	325	10.82	30
1948	502.45	400	208	294	11.19	26
1948	11,543.94	9,195	4,785	6,759	11.19	604
1949	37.27	29	15	22	11.56	2
1950	2,967.75	2,323	1,209	1,759	11.94	147
1952	1,916.83	1,474	767	1,150	12.71	90
1953	260.58	199	104	157	13.10	12
1957	733.74	537	279	455	14.72	31
1961	964.56	676	352	613	16.43	37
1962	174.36	121	63	111	16.87	7
1966	137.13	91	47	90	18.69	5
1967	870.46	567	295	575	19.16	30
1968	7.19	5	3	4	19.64	
1971	5,274.61	3,251	1,692	3,583	21.10	170
1971	198.43	122	63	135	21.10	6
1972	20,746.82	12,599	6,557	14,190	21.60	657
1973	7,138.58	4,269	2,222	4,917	22.11	222
1973	20,483.30	12,249	6,375	14,108	22.11	638
1974	18,787.75	11,061	5,756	13,032	22.62	576
1975	11,012.38	6,379	3,320	7,692	23.14	332
1977	14,606.68	8,180	4,257	10,350	24.20	428
1979	2,655.00	1,435	747	1,908	25.28	75
1981	16,022.93	8,335	4,338	11,685	26.39	443
1981	693.40	361	188	505	26.39	19
1982	32,980.62	16,820	8,754	24,227	26.95	899
1984	26,696.09	16,728	8,706	17,990	23.94	751
1984	737.19	462	240	497	23.94	21
1985	398.44	245	128	270	24.53	11
1986	16,432.04	9,909	5,157	11,275	25.13	449
1989	24,419.81	13,997	7,284	17,136	26.18	655
1991	10,780.07	5,936	3,089	7,691	27.07	284

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1992	7,004.82	3,785	1,970	5,035	27.36	184
1993	485.00	255	133	352	28.01	13
1994	287.22	148	77	210	28.32	7
1995	846.49	427	222	624	28.64	22
1997	13,420.80	6,416	3,339	10,082	29.65	340
1998	23,638.35	11,011	5,730	17,908	30.01	597
1999	281,379.79	127,465	66,336	215,044	30.39	7,076
2000	14,821.28	6,518	3,392	11,429	30.78	371
2000	47,914.19	21,073	10,967	36,947	30.78	1,200
2008	30,882.48	10,086	5,249	25,633	33.34	769
2014	34,845.40	7,934	4,130	30,715	34.48	891
2015	1,799.16	378	197	1,602	34.50	46
2019	5,714.85	756	393	5,322	33.89	157
2021	9,993.73	886	461	9,533	32.55	293
	757,697.46	374,210	194,750	562,947		22,871

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 3.02

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1904	35.14	35	35			
1909	75.00	75	75			
1910	211.00	211	211			
1915	26.50	26	26			
1916	58.95	59	59			
1921	17.70	18	18			
1938	58.48	55	58			
1939	330.37	308	330			
1940	19.39	18	19			
1941	201.71	187	202			
1942	29.19	27	29			
1943	27.92	26	28			
1944	102.32	93	102			
1945	7,165.82	6,504	7,166			
1946	114.97	104	115			
1947	1,278.03	1,149	1,278			
1948	4,414.39	3,948	4,414			
1949	330.99	295	331			
1950	69,383.58	61,416	69,384			
1951	60,361.90	53,138	60,362			
1952	1,628.76	1,426	1,629			
1953	40.65	35	41			
1955	52.58	45	53			
1958	453.12	381	453			
1969	320.54	243	321			
1970	249.81	187	250			
1974	465.47	330	465			
1975	12,797.48	8,937	12,797			
1979	1,684.94	1,103	1,686			
	161,936.70	140,379	161,937			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R5						
1939	100.32	99	100			
1941	98.88	97	99			
1944	1,462.95	1,415	1,463			
1947	29.25	28	29			
1948	75.00	72	75			
1949	3,618.25	3,442	3,618			
1950	371.91	352	372			
1960	11.75	11	12			
1964	443.26	382	443			
1982	39,789.08	25,618	33,818	5,971	23.15	258
1992	2,452.89	1,239	1,636	817	31.53	26
1993	12,069.59	5,906	7,796	4,274	32.53	131
1998	306,574.89	125,941	166,252	140,323	37.53	3,739
1999	45,758.17	18,079	23,866	21,892	38.53	568
	412,856.19	182,681	239,579	173,277		4,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.14

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
1969	7,545.31	7,545	7,545			
1970	116.00	116	116			
1971	9,081.22	9,081	9,081			
1972	5,737.14	5,737	5,737			
1975	23,910.35	23,910	23,910			
1994	10,285.35	7,757	7,796	2,489	9.83	253
1997	15,806.90	10,736	10,791	5,016	12.83	391
2011	360,656.23	118,717	119,321	241,335	26.83	8,995
	433,138.50	183,599	184,297	248,842		9,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.23

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1916	1,581.07	1,581	1,581			
1917	363.37	363	363			
1918	25.48	25	25			
1922	45.18	45	45			
1924	5,593.24	5,593	5,593			
1925	1,233.42	1,233	1,233			
1926	63.48	63	63			
1933	19.78	20	20			
1934	57.37	57	57			
1937	19.93	19	20			
1938	3.19	3	3			
1939	84.73	81	85			
1940	573.99	548	574			
1941	1,087.17	1,031	1,087			
1943	570.69	535	571			
1944	337.97	315	338			
1945	146.21	135	146			
1946	14,905.54	13,713	14,906			
1947	8,931.03	8,165	8,931			
1948	19,135.23	17,382	19,135			
1949	20.86	19	21			
1951	265.03	236	265			
1952	12,170.84	10,771	12,171			
1955	2,228.25	1,932	2,228			
1955	58.73	51	59			
1956	44.62	38	45			
1957	445.55	381	446			
1961	568.38	471	568			
1963	70.50	57	70			
1965	42.48	34	42			
1967	1,403.94	1,103	1,404			
1967	2,981.95	2,343	2,982			
1968	94,202.26	73,252	94,202			
1969	8,892.83	6,842	8,893			
1969	2,017.45	1,552	2,017			
1970	25,791.64	19,627	25,792			
1973	20,201.24	14,836	20,201			
1973	20,031.42	14,711	20,031			
1974	7,476.43	5,420	7,476			
1974	893.39	648	893			
1975	1,316.22	942	1,316			
1976	580.66	410	581			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1977	4,742.13	3,298	4,735	7	15.23	
1978	92.62	63	90	3	15.74	
1981	1,605.42	1,048	1,505	100	17.36	6
1981	3,732.22	2,436	3,498	234	17.36	13
1983	53,386.53	38,022	53,387			
1983	2,071.35	1,475	2,071			
1984	8,032.39	5,646	8,032			
1986	263.84	179	257	7	18.01	
1986	1,977.64	1,344	1,931	47	18.01	3
1988	36,986.49	24,211	34,789	2,197	19.08	115
1990	7,456.23	4,713	6,772	684	19.89	34
1991	3,151.27	1,944	2,793	358	20.60	17
1993	14,329.66	8,486	12,194	2,136	21.46	100
1996	5,529.70	3,037	4,364	1,166	23.12	50
1998	350.13	181	260	90	24.34	4
1999	35,833.87	18,035	25,914	9,920	24.84	399
2000	69,646.75	34,002	48,857	20,790	25.34	820
2001	20,619.54	9,745	14,003	6,617	25.85	256
2002	1,768.18	803	1,154	614	26.61	23
2003	3,994.92	1,751	2,516	1,479	27.14	54
2004	109,547.14	46,174	66,347	43,200	27.68	1,561
2004	314,099.14	132,393	190,235	123,864	27.68	4,475
2005	13,478.65	5,451	7,833	5,646	28.23	200
2005	15,362.23	6,212	8,926	6,436	28.23	228
2006	271,006.84	104,880	150,702	120,305	28.78	4,180
2006	1,330,175.45	514,778	739,684	590,491	28.78	20,517
2007	203,116.92	74,970	107,724	95,393	29.34	3,251
2008	443,406.29	155,547	223,506	219,900	29.92	7,350
2009	6,863.63	2,280	3,276	3,588	30.49	118
2009	574.94	191	274	301	30.49	10
2010	35,995.76	11,321	16,267	19,729	30.88	639
2010	203.97	64	92	112	30.88	4
2011	18,910.41	5,577	8,014	10,896	31.48	346
2011	68,674.32	20,252	29,100	39,574	31.48	1,257
2012	12,614.29	3,469	4,985	7,629	32.08	238
2012	22,387.48	6,157	8,847	13,540	32.08	422
2013	102,485.49	26,206	37,655	64,830	32.50	1,995
2013	89,104.35	22,784	32,738	56,366	32.50	1,734
2015	16,105.17	3,455	4,965	11,140	33.57	332
2015	20,650.50	4,430	6,365	14,286	33.57	426
2020	5,277.70	558	802	4,476	35.20	127
2023	252,026.67	9,350	13,435	238,592	34.64	6,888

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
2023	15,650.74	581	835	14,816	34.64	428
2024	504,053.33	2,621	3,766	500,287	32.19	15,542
2024	236,262.69	1,229	1,766	234,497	32.19	7,285
	4,640,087.72	1,527,932	2,153,740	2,486,348		81,447
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 1.76

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1926	653.42	653	653			
1934	391.52	380	325	67	1.43	47
1935	128.05	123	105	23	1.76	13
1937	22,511.68	21,348	18,262	4,250	2.43	1,749
1938	145.79	137	117	29	2.75	11
1940	38.38	36	31	7	3.29	2
1940	427.87	398	340	88	3.29	27
1941	93.26	86	74	19	3.53	5
1941	32.37	30	26	6	3.53	2
1942	572.30	527	451	121	3.76	32
1947	27.71	25	21	7	4.91	1
1948	20,508.86	18,257	15,618	4,891	5.16	948
1948	135,769.71	120,864	103,395	32,375	5.16	6,274
1949	25,655.00	22,702	19,421	6,234	5.41	1,152
1949	84.84	75	64	21	5.41	4
1950	73.85	65	56	18	5.67	3
1950	2,311.41	2,033	1,739	572	5.67	101
1951	634.60	554	474	161	5.94	27
1952	12,244.29	10,626	9,090	3,154	6.21	508
1953	83,449.39	71,944	61,545	21,904	6.48	3,380
1954	18,684.13	15,997	13,685	4,999	6.76	739
1954	20.31	17	15	5	6.76	1
1955	425.47	362	310	115	7.05	16
1956	35,797.62	30,207	25,841	9,957	7.34	1,357
1956	5,827.33	4,917	4,206	1,621	7.34	221
1957	145.59	122	104	42	7.63	6
1958	4,730.84	3,933	3,365	1,366	7.93	172
1959	8,431.19	6,953	5,948	2,483	8.24	301
1959	17,637.66	14,545	12,443	5,195	8.24	630
1960	1,412.70	1,156	989	424	8.54	50
1960	535.88	439	376	160	8.54	19
1961	920.95	747	639	282	8.86	32
1962	792.58	638	546	247	9.18	27
1963	108.84	87	74	35	9.51	4
1964	203.72	161	138	66	9.84	7
1965	136.24	107	92	44	10.18	4
1966	1,354.68	1,051	899	456	10.53	43
1967	2,060.99	1,583	1,354	707	10.89	65
1967	496.53	381	326	171	10.89	16
1969	16,191.83	12,182	10,421	5,771	11.64	496
1970	111.84	83	71	41	12.03	3
1970	40,341.91	30,016	25,678	14,664	12.03	1,219

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1971	453.19	333	285	168	12.42	14
1971	166.76	123	105	62	12.42	5
1972	6,122.50	4,451	3,808	2,314	12.83	180
1973	3,435.73	2,467	2,110	1,326	13.25	100
1974	77,931.99	55,249	47,263	30,669	13.68	2,242
1974	657.34	466	399	258	13.68	19
1975	31,166.51	21,803	18,652	12,515	14.12	886
1975	875.46	612	524	351	14.12	25
1976	23,406.17	16,150	13,816	9,590	14.57	658
1977	33,074.71	22,498	19,246	13,829	15.03	920
1977	2,026.45	1,378	1,179	847	15.03	56
1978	5,618.23	3,765	3,221	2,397	15.50	155
1979	160.41	106	91	69	15.99	4
1979	813.20	537	459	354	15.99	22
1981	4,022.92	2,569	2,198	1,825	16.99	107
1981	2,202.06	1,406	1,203	999	16.99	59
1982	30,538.76	19,162	16,392	14,147	17.51	808
1982	43,067.23	27,023	23,117	19,950	17.51	1,139
1983	42,407.28	30,550	26,134	16,273	15.98	1,018
1983	4,725.24	3,404	2,912	1,813	15.98	113
1984	5,284.91	3,758	3,215	2,070	16.33	127
1984	105.21	75	64	41	16.33	3
1985	27,434.30	19,234	16,454	10,980	16.70	657
1985	72,682.63	50,958	43,593	29,090	16.70	1,742
1986	216,409.53	148,673	127,184	89,226	17.39	5,131
1986	15,814.31	10,864	9,294	6,520	17.39	375
1987	51,910.04	35,112	30,037	21,873	17.78	1,230
1987	8,037.69	5,437	4,651	3,387	17.78	190
1988	27,704.51	18,437	15,772	11,933	18.18	656
1988	2,100.43	1,398	1,196	904	18.18	50
1989	49,368.92	32,292	27,625	21,744	18.60	1,169
1989	14,761.27	9,655	8,259	6,502	18.60	350
1990	523,871.27	336,483	287,849	236,022	19.03	12,403
1990	36,627.90	23,526	20,126	16,502	19.03	867
1991	31,960.30	20,141	17,230	14,730	19.46	757
1992	13,256.56	8,187	7,004	6,253	19.92	314
1992	75,494.17	46,625	39,886	35,608	19.92	1,788
1993	627,180.32	377,249	322,722	304,458	20.65	14,744
1993	52,246.53	31,426	26,884	25,363	20.65	1,228
1994	244,309.75	143,703	122,933	121,377	21.12	5,747
1994	61,709.98	36,298	31,052	30,658	21.12	1,452
1995	41,444.32	23,814	20,372	21,072	21.59	976

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1995	41,456.22	23,821	20,378	21,078	21.59	976
1996	49,392.46	27,684	23,683	25,709	22.09	1,164
1996	15,565.75	8,725	7,464	8,102	22.09	367
1997	45,828.13	25,150	21,515	24,313	22.34	1,088
1997	122,261.90	67,097	57,399	64,863	22.34	2,903
1998	77,154.52	41,185	35,232	41,923	22.85	1,835
1998	105,667.70	56,405	48,252	57,416	22.85	2,513
1999	278,086.71	144,160	123,323	154,764	23.38	6,620
1999	59,564.52	30,878	26,415	33,150	23.38	1,418
2000	598,992.42	301,113	257,591	341,401	23.91	14,279
2000	1,384.13	696	595	789	23.91	33
2001	5,364.07	2,610	2,233	3,131	24.45	128
2001	11,860.86	5,770	4,936	6,925	24.45	283
2002	469,373.17	220,558	188,679	280,694	25.00	11,228
2002	359,928.06	169,130	144,684	215,244	25.00	8,610
2003	594,368.52	270,497	231,400	362,969	25.34	14,324
2004	189,460.43	82,908	70,925	118,535	25.92	4,573
2004	40,349.59	17,657	15,105	25,245	25.92	974
2005	5,302.15	2,236	1,913	3,389	26.29	129
2005	57,361.37	24,189	20,693	36,668	26.29	1,395
2006	325,656.73	131,337	112,354	213,303	26.88	7,935
2007	7,253.51	2,801	2,396	4,858	27.28	178
2008	4,056.99	1,495	1,279	2,778	27.69	100
2008	6,793.61	2,504	2,142	4,652	27.69	168
2009	6,650.66	2,330	1,993	4,658	28.12	166
2009	2,806.17	983	841	1,965	28.12	70
2010	500,623.36	165,957	141,970	358,653	28.57	12,553
2011	21,564.37	6,758	5,781	15,783	28.85	547
2011	90,346.36	28,315	24,222	66,124	28.85	2,292
2012	2,472.89	725	620	1,853	29.33	63
2013	104,644.56	28,631	24,493	80,152	29.65	2,703
2013	67,515.83	18,472	15,802	51,714	29.65	1,744
2014	46,178.98	11,693	10,003	36,176	29.99	1,206
2014	3,235,313.59	819,181	700,778	2,534,536	29.99	84,513
2015	33,936.60	7,870	6,732	27,205	30.36	896
2015	33,682.52	7,811	6,682	27,001	30.36	889
2016	3,478.80	733	627	2,852	30.59	93
2016	11,255.01	2,371	2,028	9,227	30.59	302
2017	43,929.26	8,311	7,110	36,819	30.71	1,199
2017	14,740.67	2,789	2,386	12,355	30.71	402
2018	23,260.96	3,873	3,313	19,948	30.87	646
2019	4,053,777.39	580,096	496,251	3,557,526	30.94	114,981

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
2020	510,998.92	60,911	52,107	458,892	30.80	14,899
2021	44,843.19	4,215	3,606	41,237	30.51	1,352
2023	37,850.30	1,669	1,428	36,422	28.88	1,261
	15,337,064.03	5,418,244	4,635,202	10,701,862		406,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.65

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1952	1,364.02	1,142	1,364			
1953	406.78	338	407			
1957	241.45	195	241			
1958	10,909.18	8,767	10,909			
1960	8,692.95	6,875	8,693			
1961	22,621.28	17,735	22,621			
1962	802.31	623	802			
1962	90.74	71	91			
1967	449.41	332	449			
1968	5,498.08	4,014	5,498			
1970	578.21	412	578			
1971	6,651.58	4,677	6,652			
1972	387.64	269	388			
1974	1,708.01	1,152	1,708			
1975	63,725.61	42,346	63,666	60	20.13	3
1975	5,522.66	3,670	5,518	5	20.13	
1976	283.26	185	278	5	20.75	
1980	9,069.46	5,546	8,338	731	23.31	31
1984	2,302.36	1,461	2,197	105	23.13	5
1985	11,019.54	6,863	10,318	702	23.72	30
1986	68,951.24	42,109	63,310	5,641	24.33	232
1987	75,197.66	44,998	67,653	7,545	24.94	303
1988	3,259.81	1,910	2,872	388	25.56	15
1990	8,274.81	4,636	6,970	1,305	26.81	49
1992	6,604.21	3,527	5,303	1,301	28.07	46
1994	9,408.14	4,796	7,211	2,197	29.01	76
1997	26,200.96	12,244	18,408	7,793	30.97	252
1998	18,383.40	8,322	12,512	5,871	31.64	186
1998	5,329.86	2,413	3,628	1,702	31.64	54
1999	29,247.16	12,807	19,255	9,992	32.30	309
2000	130,655.48	55,254	83,072	47,583	32.98	1,443
2004	8,475.13	3,060	4,601	3,874	35.70	109
2006	5,100.56	1,677	2,521	2,580	37.08	70
2007	36,267.51	11,330	17,034	19,234	37.78	509
2008	19,856.93	5,907	8,881	10,976	38.18	287
2011	236,514.78	58,230	87,547	148,968	40.31	3,696
2015	9,608.12	1,700	2,556	7,052	42.65	165
2021	43,398.37	2,817	4,235	39,163	45.61	859
2022	37,188.38	1,685	2,534	34,654	45.68	759

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
2023	109,078.36	3,109	4,674	104,404	45.40	2,300
2024	218,293.48	830	1,248	217,045	43.31	5,011
2024	32,439.75	123	185	32,255	43.31	745
	1,290,058.63	390,157	576,926	713,133		17,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.6 1.36

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R2.5						
1953	597.38	597	597			
1957	139.38	139	139			
1972	6,119.04	5,931	6,119			
1973	1,697.11	1,630	1,697			
1979	1,203.92	1,098	1,204			
1981	2,893.23	2,595	2,893			
1990	17,052.58	14,856	17,053			
1997	481.23	374	482			
	30,183.87	27,220	30,184			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R4						
1896	1,491.56	1,492	1,492			
1897	186.44	186	186			
1899	279.66	280	280			
1900	1,118.66	1,119	1,119			
1901	2,423.76	2,424	2,424			
1902	3,262.76	3,258	3,263			
1903	652.55	650	653			
1904	1,957.65	1,946	1,958			
1905	10,813.71	10,724	10,814			
1906	8,762.83	8,674	8,763			
1907	1,025.44	1,013	1,025			
1908	3,822.09	3,764	3,822			
1909	9,228.94	9,064	9,229			
1910	2,050.88	2,009	2,051			
1911	2,050.88	2,004	2,051			
1912	8,110.28	7,901	8,110			
1913	7,727.12	7,506	7,727			
1914	9,272.66	8,982	9,273			
1915	13,452.13	12,991	13,452			
1916	2,027.54	1,952	2,028			
1917	2,983.09	2,863	2,983			
1918	1,118.66	1,070	1,119			
1919	932.22	889	932			
1920	372.89	354	373			
1921	466.11	441	466			
1922	6,570.33	6,202	6,570			
1923	4,505.92	4,239	4,506			
1924	10,189.22	9,551	10,189			
1925	9,051.28	8,454	9,051			
1926	10,325.40	9,610	10,325			
1927	559.33	519	559			
1928	93.22	86	93			
1929	2,050.88	1,888	2,051			
1930	488.65	448	489			
1931	20.16	18	20			
1931	93.22	85	93			
1932	18.80	17	19			
1933	86.25	78	86			
1933	53.13	48	53			
1934	52.63	47	53			
1934	17.92	16	18			
1935	3,822.09	3,432	3,822			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R4						
1935	142.75	128	143			
1936	648.22	579	648			
1936	1,305.10	1,167	1,305			
1937	61.95	55	62			
1937	3,076.31	2,737	3,076			
1938	154.33	137	154			
1938	1,272.58	1,127	1,273			
1939	5,331.41	4,695	5,331			
1939	2,347.23	2,067	2,347			
1940	105.22	92	105			
1940	4,048.21	3,546	4,048			
1941	9,225.13	8,034	9,225			
1941	2,620.80	2,282	2,621			
1942	7,750.08	6,709	7,750			
1942	1,137.28	984	1,137			
1943	4,647.20	3,998	4,647			
1943	853.78	734	854			
1944	6,449.61	5,512	6,450			
1944	489.44	418	489			
1945	79.23	67	79			
1945	1,202.87	1,021	1,203			
1946	1,182.16	996	1,182			
1946	1,837.83	1,548	1,838			
1947	684.32	572	684			
1947	4,664.07	3,900	4,664			
1948	24,567.88	20,379	24,522	46	13.64	3
1948	90.72	75	90	1	13.64	
1949	24,009.10	19,750	23,765	244	14.19	17
1949	1,862.56	1,532	1,843	20	14.19	1
1950	5,539.76	4,517	5,435	105	14.77	7
1950	5,956.60	4,857	5,844	113	14.77	8
1951	13,456.43	10,873	13,084	372	15.36	24
1951	5,307.52	4,288	5,160	148	15.36	10
1952	572.32	458	551	21	15.97	1
1952	16,004.21	12,809	15,413	591	15.97	37
1953	30,494.88	24,167	29,080	1,415	16.60	85
1953	313.96	249	300	14	16.60	1
1954	18,324.06	14,375	17,298	1,026	17.24	60
1954	1,875.50	1,471	1,770	106	17.24	6
1955	2,017.97	1,567	1,886	132	17.89	7
1955	26,956.06	20,928	25,183	1,773	17.89	99
1956	3,933.97	3,021	3,635	299	18.56	16

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R4						
1956	14,458.61	11,104	13,362	1,097	18.56	59
1957	3,389.26	2,575	3,099	290	19.23	15
1957	15,537.59	11,803	14,203	1,335	19.23	69
1958	69,810.82	52,436	63,097	6,714	19.91	337
1959	3,399.11	2,523	3,036	363	20.61	18
1959	99,961.47	74,209	89,296	10,665	20.61	517
1960	808.64	593	714	95	21.31	4
1960	27,986.73	20,532	24,706	3,281	21.31	154
1961	9,275.02	6,723	8,090	1,185	22.01	54
1961	45,007.28	32,625	39,258	5,749	22.01	261
1962	32,201.11	23,052	27,739	4,462	22.73	196
1962	4,755.09	3,404	4,096	659	22.73	29
1963	26,678.10	18,855	22,688	3,990	23.46	170
1963	41,766.88	29,519	35,520	6,247	23.46	266
1964	15,046.30	10,497	12,631	2,415	24.19	100
1964	54,162.59	37,785	45,467	8,696	24.19	359
1965	21,314.13	14,669	17,651	3,663	24.94	147
1965	70,676.22	48,643	58,532	12,144	24.94	487
1966	28,093.08	19,072	22,949	5,144	25.69	200
1966	17,302.79	11,747	14,135	3,168	25.69	123
1967	7,076.96	4,736	5,699	1,378	26.46	52
1967	3,716.24	2,487	2,993	723	26.46	27
1968	29,721.82	19,605	23,591	6,131	27.23	225
1968	8,527.45	5,625	6,769	1,758	27.23	65
1969	13,923.94	9,049	10,889	3,035	28.01	108
1969	19,661.40	12,778	15,376	4,285	28.01	153
1970	30,646.08	19,610	23,597	7,049	28.81	245
1970	6,915.20	4,425	5,325	1,590	28.81	55
1971	47,702.45	30,047	36,156	11,546	29.61	390
1971	2,472.96	1,558	1,875	598	29.61	20
1972	16,609.51	10,294	12,387	4,223	30.42	139
1972	4,981.44	3,087	3,715	1,266	30.42	42
1973	1,575.40	960	1,155	420	31.24	13
1973	5,422.73	3,305	3,977	1,446	31.24	46
1974	4,088.00	2,449	2,947	1,141	32.07	36
1974	86,035.83	51,546	62,025	24,011	32.07	749
1975	796.37	469	564	232	32.91	7
1975	1,428.00	841	1,012	416	32.91	13
1976	7,238.60	4,185	5,036	2,203	33.75	65
1976	960.20	555	668	292	33.75	9
1977	280.00	159	191	89	34.61	3
1977	3,527.43	2,001	2,408	1,119	34.61	32

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R4						
1978	81,503.90	45,367	54,590	26,914	35.47	759
1978	1,344.00	748	900	444	35.47	13
1979	11,416.50	6,231	7,498	3,918	36.34	108
1979	12,868.80	7,023	8,451	4,418	36.34	122
1980	18,381.91	9,830	11,828	6,554	37.22	176
1980	39,489.72	21,117	25,410	14,080	37.22	378
1981	10,133.30	5,306	6,385	3,748	38.11	98
1981	3,724.00	1,950	2,346	1,378	38.11	36
1982	17,016.00	8,721	10,494	6,522	39.00	167
1982	20,297.76	10,403	12,518	7,780	39.00	199
1983	8,078.19	4,256	5,121	2,957	36.96	80
1983	26,245.80	13,829	16,641	9,605	36.96	260
1984	55,490.60	28,755	34,601	20,890	37.35	559
1984	16,595.05	8,600	10,348	6,247	37.35	167
1985	6,301.24	3,183	3,830	2,471	38.36	64
1985	14,290.20	7,219	8,687	5,603	38.36	146
1986	62,305.05	30,679	36,916	25,389	39.35	645
1986	4,513.16	2,222	2,674	1,839	39.35	47
1987	194,908.23	93,439	112,436	82,472	40.36	2,043
1987	12,799.52	6,136	7,383	5,417	40.36	134
1988	28,775.18	13,530	16,281	12,494	40.75	307
1988	115,525.78	54,320	65,364	50,162	40.75	1,231
1989	123,238.75	56,345	67,800	55,439	41.75	1,328
1989	14,553.49	6,654	8,007	6,546	41.75	157
1990	58,436.43	25,957	31,234	27,202	42.75	636
1990	185,551.25	82,422	99,179	86,372	42.75	2,020
1991	34,502.63	14,878	17,903	16,600	43.75	379
1991	32,183.75	13,878	16,699	15,485	43.75	354
1992	3,906.25	1,634	1,966	1,940	44.75	43
1992	19,812.89	8,286	9,971	9,842	44.75	220
1993	19,185.74	7,834	9,427	9,759	45.17	216
1993	44,606.25	18,213	21,916	22,690	45.17	502
1994	6,347.86	2,509	3,019	3,329	46.17	72
1994	37,950.00	14,998	18,047	19,903	46.17	431
1995	63,750.00	24,359	29,311	34,439	47.17	730
1995	10,870.56	4,154	4,999	5,872	47.17	124
1996	27,606.25	10,187	12,258	15,348	48.17	319
1996	11,622.83	4,289	5,161	6,462	48.17	134
1997	33,618.63	11,965	14,398	19,221	49.17	391
1997	31,875.00	11,344	13,650	18,225	49.17	371
1998	15,238.90	5,224	6,286	8,953	50.17	178
1999	23,468.75	7,738	9,311	14,158	51.17	277

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R4						
1999	13,983.69	4,610	5,547	8,437	51.17	165
2000	48,556.25	15,489	18,638	29,918	51.59	580
2000	1,555.30	496	597	958	51.59	19
2001	13,687.50	4,186	5,037	8,650	52.59	164
2001	488,500.79	149,384	179,754	308,747	52.59	5,871
2002	15,664.48	4,583	5,515	10,149	53.59	189
2002	134,741.02	39,425	47,440	87,301	53.59	1,629
2003	33,083.71	9,244	11,123	21,961	54.59	402
2003	58,230.39	16,270	19,578	38,652	54.59	708
2004	52,145.60	13,881	16,703	35,443	55.59	638
2005	130,584.68	33,038	39,755	90,830	56.59	1,605
2005	15,277.70	3,865	4,651	10,627	56.59	188
2006	24,609.40	5,901	7,101	17,508	57.59	304
2006	3,016.82	723	870	2,147	57.59	37
2007	51,227.20	11,608	13,968	37,259	58.59	636
2007	714.47	162	195	519	58.59	9
2008	31,142.14	6,646	7,997	23,145	59.59	388
2008	133,150.55	28,414	34,190	98,961	59.59	1,661
2009	24,419.44	4,889	5,883	18,536	60.59	306
2010	43,311.35	8,099	9,746	33,565	61.59	545
2011	17,281.36	3,004	3,615	13,666	62.59	218
2011	71,040.95	12,347	14,857	56,184	62.59	898
2012	1,098.47	176	212	886	63.59	14
2012	12,523.32	2,011	2,420	10,103	63.59	159
2013	15,153.15	2,250	2,707	12,446	64.02	194
2014	29,179.09	3,945	4,747	24,432	65.02	376
2014	7,764.10	1,050	1,263	6,501	65.02	100
2015	36,569.78	4,458	5,364	31,206	66.02	473
2016	34,364.58	3,732	4,491	29,874	67.02	446
2017	85,113.02	8,111	9,760	75,353	68.02	1,108
2018	6,158.32	505	608	5,550	69.02	80
2018	42,779.04	3,508	4,221	38,558	69.02	559
2022	2,234.85	64	77	2,158	73.02	30
	4,530,320.99	2,080,658	2,478,262	2,052,059		43,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 0.97

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1920	182.35	182	182			
1954	2,718.88	2,351	2,719			
1955	5,528.42	4,751	5,528			
1964	8,289.98	6,628	8,290			
1978	486,335.94	323,739	441,576	44,760	20.06	2,231
1980	12,052.02	7,747	10,567	1,485	21.43	69
1982	144,492.45	89,489	122,062	22,430	22.84	982
1983	5,454.59	3,593	4,901	554	21.33	26
1984	6,913.86	4,471	6,098	816	21.94	37
1991	6,596.96	3,676	5,014	1,583	26.36	60
1995	13,450.00	6,709	9,151	4,299	29.31	147
1995	6,058.20	3,022	4,122	1,936	29.31	66
1996	34,710.81	16,817	22,938	11,773	29.97	393
1997	18,500.00	8,695	11,860	6,640	30.64	217
1999	1,169.44	512	698	471	32.30	15
2001	7,210.91	2,940	4,010	3,201	33.65	95
2006	93,601.90	30,608	41,749	51,853	37.39	1,387
2007	381,147.00	118,422	161,527	219,620	38.08	5,767
2007	2,209.21	686	936	1,273	38.08	33
2008	596,565.77	174,555	238,091	358,475	39.08	9,173
2009	205,133.93	56,617	77,225	127,909	39.78	3,215
2011	3,201.69	772	1,053	2,149	41.48	52
2022	56,121.60	2,346	3,200	52,922	49.65	1,066
	2,097,645.91	869,328	1,183,497	914,149		25,031

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 1.19

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R2.5						
1915	1,708.21	1,708	1,708			
1921	15.25	15	15			
1926	674.20	662	674			
1933	308.06	292	308			
1936	175.78	164	176			
1936	30.20	28	30			
1938	94.77	88	95			
1942	4,567.33	4,152	4,567			
1946	33.12	30	33			
1947	467.40	415	467			
1948	4,490.90	3,972	4,491			
1949	21,634.60	19,042	21,635			
1950	286.99	251	287			
1950	8,623.70	7,553	8,624			
1951	12,398.99	10,803	12,399			
1952	9,794.83	8,491	9,795			
1953	13,583.85	11,712	13,584			
1954	4,182.81	3,587	4,183			
1954	485.31	416	485			
1955	3,289.22	2,804	3,289			
1956	3,955.53	3,353	3,956			
1957	342.18	288	342			
1957	461.88	389	462			
1958	773.26	647	773			
1959	6,263.37	5,209	6,263			
1960	7,763.15	6,411	7,763			
1961	4,903.21	4,020	4,903			
1962	720.58	586	721			
1963	5,456.06	4,404	5,456			
1963	354.80	286	355			
1964	366.21	293	366			
1964	14,377.38	11,507	14,377			
1965	349.99	278	350			
1965	9.51	8	10			
1966	4,177.04	3,283	4,177			
1967	104.28	81	104			
1967	101.27	79	101			
1968	11,523.59	8,880	11,524			
1968	110.94	85	111			
1969	3,475.25	2,649	3,475			
1970	1,542.20	1,163	1,542			
1971	7,492.16	5,584	7,492			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R2.5						
1971	989.90	738	990			
1973	12,047.99	8,758	12,048			
1973	1,761.32	1,280	1,761			
1974	1,991.11	1,429	1,991			
1975	635.87	450	636			
1976	1,120.08	781	1,120			
1978	32,091.49	21,705	32,091			
1979	11,321.38	7,534	11,321			
1980	0.01					
1981	27,039.82	17,389	27,040			
1983	2,322.66	1,597	2,323			
1984	607.62	410	608			
1984	35,381.35	23,875	35,381			
1985	11,908.81	7,929	11,909			
1985	957.93	638	958			
1986	2,486.58	1,623	2,487			
1986	494.00	322	494			
1987	1,364.96	873	1,365			
1987	18,883.47	12,072	18,883			
1988	1,833.40	1,147	1,833			
1989	6,868.66	4,227	6,869			
1990	443.70	267	444			
1991	1,335.51	784	1,336			
1993	81,579.75	45,513	79,403	2,177	24.70	88
1993	4,489.56	2,505	4,370	120	24.70	5
1994	5,801.95	3,168	5,527	275	25.08	11
1995	1,205.33	640	1,117	88	25.78	3
1997	1,114.92	557	972	143	27.18	5
1997	3,622.95	1,811	3,159	464	27.18	17
1998	5,820.43	2,833	4,942	878	27.60	32
1999	42,005.79	19,768	34,488	7,518	28.31	266
2000	2,641.28	1,200	2,094	547	29.03	19
2002	3,077.66	1,303	2,273	805	30.19	27
2002	4,331.23	1,834	3,200	1,131	30.19	37
2003	112,488.50	45,715	79,755	32,734	30.92	1,059
2003	3,462.31	1,407	2,455	1,007	30.92	33
2004	74,594.44	29,032	50,650	23,944	31.65	757
2005	44,125.47	16,494	28,776	15,349	32.11	478
2006	18,974.80	6,757	11,788	7,187	32.85	219
2006	4,144.29	1,476	2,575	1,569	32.85	48
2007	223.16	75	131	92	33.59	3
2008	369,366.95	118,234	206,273	163,094	34.34	4,749

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R2.5						
2010	119,355.96	33,993	59,304	60,052	35.58	1,688
2011	11,451.64	3,061	5,340	6,112	36.09	169
2014	222,953.81	46,909	81,838	141,116	38.14	3,700
2017	149,925.02	22,879	39,915	110,010	39.78	2,765
2022	106,274.09	5,229	9,123	97,151	41.89	2,319
	1,728,388.27	663,889	1,054,824	673,564		18,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 1.07

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	238	238			
1939	19.57	20	20			
1941	2,931.40	2,924	2,931			
1947	529.70	510	530			
1949	416.19	396	416			
1950	3,524.86	3,328	3,525			
1951	1,022.22	959	1,022			
1952	5,364.58	4,997	5,365			
1953	2,751.48	2,546	2,751			
1954	2,503.83	2,301	2,504			
1955	1,688.17	1,540	1,688			
1956	69.33	63	69			
1958	3,139.09	2,803	3,139			
1959	727.82	645	728			
1964	948.40	809	948			
1969	176.01	144	169	7	8.27	1
1974	304.86	236	278	27	10.17	3
1980	5,852.63	4,181	4,921	932	12.85	73
1983	414.15	315	371	43	12.89	3
1984	12,992.80	9,759	11,487	1,506	13.31	113
1986	483.17	352	414	69	14.19	5
1989	6,269.91	4,322	5,088	1,182	15.85	75
1990	3,452.63	2,336	2,750	703	16.34	43
1991	4,259.48	2,825	3,325	934	16.84	55
1992	6,560.01	4,263	5,018	1,542	17.34	89
1993	1,344.70	855	1,006	339	17.85	19
1996	4,261.43	2,521	2,968	1,293	19.45	66
1997	548.91	318	374	175	19.78	9
1998	1,713.94	964	1,135	579	20.34	28

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
2003	3,060.34	1,457	1,715	1,345	23.28	58
2010	5,254.57	1,801	2,120	3,135	27.16	115
2011	7,667.97	2,474	2,912	4,756	27.65	172
	94,788.96	67,499	76,222	18,567		927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 0.98						

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1875	8,038.47	8,038	8,038			
1886	2,028.17	1,959	2,028			
1887	12,924.66	12,443	12,925			
1888	5,029.48	4,825	5,029			
1889	1,212.60	1,159	1,213			
1890	7,521.77	7,164	7,522			
1891	11,509.92	10,923	11,510			
1892	8,190.65	7,745	8,191			
1893	14,574.62	13,735	14,575			
1894	1,421.68	1,335	1,422			
1896	1,715.42	1,601	1,715			
1897	9,396.75	8,740	9,397			
1899	20,168.81	18,646	20,169			
1900	78,526.53	72,382	78,527			
1901	28,853.87	26,517	28,854			
1902	152,957.17	140,147	152,957			
1903	18,190.56	16,619	18,191			
1904	149.17	136	149			
1905	21,399.34	19,433	21,399			
1905	3,986.48	3,620	3,986			
1906	53,383.58	48,332	53,384			
1906	17,667.82	15,996	17,668			
1907	6,103.07	5,509	6,103			
1908	7.79	7	8			
1908	14,408.39	12,966	14,408			
1909	19,926.67	17,874	19,927			
1909	1,559.41	1,399	1,559			
1910	347.77	311	348			
1910	8,146.47	7,285	8,146			
1911	16,849.18	15,019	16,849			
1911	854.60	762	855			
1912	3,514.21	3,122	3,514			
1912	17,638.52	15,672	17,639			
1913	1,817.14	1,609	1,817			
1913	1,834.56	1,625	1,835			
1914	18,230.12	16,090	18,230			
1914	36,258.69	32,003	36,259			
1915	412.36	363	412			
1915	24,808.55	21,822	24,809			
1916	1,225.86	1,075	1,226			
1916	21,226.97	18,608	21,227			
1917	36,976.18	32,303	36,976			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1917	28,425.83	24,833	28,426			
1918	82.57	72	83			
1918	2,194.88	1,911	2,195			
1919	5,684.07	4,931	5,684			
1919	13,780.33	11,954	13,780			
1920	1,551.94	1,341	1,552			
1920	34.69	30	35			
1921	20,119.44	17,325	20,119			
1921	152.71	132	153			
1922	12,504.83	10,728	12,505			
1923	1,726.41	1,475	1,726			
1923	991.01	847	991			
1924	40,790.02	34,717	40,790			
1924	37,770.00	32,147	37,770			
1925	87,497.36	74,165	87,497			
1925	49,005.10	41,538	49,005			
1926	128,066.71	108,104	128,067			
1926	1,749.10	1,476	1,749			
1927	10,951.84	9,205	10,952			
1927	33,061.01	27,788	33,061			
1928	1,889.53	1,581	1,890			
1928	12,627.91	10,566	12,628			
1929	9,756.23	8,127	9,756			
1929	23,513.03	19,586	23,513			
1930	41,901.87	34,742	41,902			
1930	1,579.62	1,310	1,580			
1931	252.60	208	253			
1931	28,642.88	23,634	28,643			
1932	5,411.08	4,442	5,411			
1932	5,153.09	4,231	5,153			
1933	6,372.40	5,205	6,372			
1933	1,885.23	1,540	1,885			
1934	4,577.75	3,719	4,578			
1934	127.40	104	127			
1935	4,539.68	3,668	4,540			
1935	47,931.14	38,728	47,931			
1936	19,758.87	15,874	19,759			
1936	25,994.15	20,883	25,994			
1937	35,834.77	28,618	35,835			
1937	20,137.67	16,082	20,138			
1938	21,057.48	16,717	21,057			
1938	33,386.12	26,505	33,386			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1939	56,945.04	44,923	56,636	309	16.89	18
1939	60,958.66	48,089	60,628	331	16.89	20
1940	25,802.86	20,223	25,496	307	17.30	18
1940	3,880.40	3,041	3,834	46	17.30	3
1941	15,524.09	12,086	15,237	287	17.72	16
1941	24,555.85	19,117	24,102	454	17.72	26
1942	23,243.85	17,970	22,656	588	18.15	32
1942	71,162.94	55,017	69,362	1,801	18.15	99
1943	28,462.24	21,848	27,545	917	18.59	49
1943	13,634.96	10,466	13,195	440	18.59	24
1944	11,001.21	8,383	10,569	432	19.04	23
1944	105,719.76	80,558	101,563	4,157	19.04	218
1945	13,256.98	10,026	12,640	617	19.50	32
1945	3,895.54	2,946	3,714	182	19.50	9
1946	21,354.03	16,021	20,198	1,156	19.98	58
1946	2,621.11	1,966	2,479	142	19.98	7
1947	58,561.27	43,584	54,948	3,613	20.46	177
1947	5,639.72	4,197	5,291	349	20.46	17
1948	461.52	341	430	32	20.96	2
1948	709,839.71	523,862	660,454	49,386	20.96	2,356
1949	1,213,956.07	888,312	1,119,931	94,025	21.46	4,381
1949	19,926.47	14,581	18,383	1,543	21.46	72
1950	66,133.18	47,963	60,469	5,664	21.98	258
1950	169,692.07	123,069	155,158	14,534	21.98	661
1951	69,312.22	49,809	62,796	6,516	22.51	289
1951	176,169.84	126,599	159,609	16,561	22.51	736
1952	8,065.81	5,743	7,240	826	23.04	36
1952	1,227,532.43	874,003	1,101,891	125,641	23.04	5,453
1953	547,776.98	386,249	486,960	60,817	23.59	2,578
1953	9,468.21	6,676	8,417	1,051	23.59	45
1954	95,576.32	66,724	84,122	11,454	24.15	474
1954	662,234.83	462,319	582,865	79,370	24.15	3,287
1955	322,766.15	223,031	281,184	41,582	24.72	1,682
1955	610,938.01	422,158	532,232	78,706	24.72	3,184
1956	132,890.06	90,881	114,577	18,313	25.29	724
1956	303,898.98	207,830	262,020	41,879	25.29	1,656
1957	1,058,398.87	716,007	902,699	155,700	25.88	6,016
1957	277,646.77	187,828	236,802	40,845	25.88	1,578
1958	711,152.38	475,761	599,811	111,341	26.48	4,205
1958	163,612.10	109,456	137,996	25,616	26.48	967
1959	295,287.21	195,332	246,263	49,024	27.08	1,810
1959	1,660,629.40	1,098,506	1,384,932	275,697	27.08	10,181

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1960	75,206.86	49,166	61,986	13,221	27.70	477
1960	634,144.54	414,572	522,668	111,477	27.70	4,024
1961	441,889.02	285,460	359,891	81,998	28.32	2,895
1961	1,228,081.20	793,340	1,000,196	227,885	28.32	8,047
1962	1,335,884.02	852,454	1,074,724	261,160	28.95	9,021
1962	223,126.07	142,381	179,506	43,620	28.95	1,507
1963	716,770.38	451,651	569,415	147,355	29.59	4,980
1963	1,094,435.22	689,626	869,440	224,995	29.59	7,604
1964	312,368.84	194,293	244,953	67,416	30.24	2,229
1964	1,501,058.13	933,658	1,177,101	323,957	30.24	10,713
1965	641,235.10	393,558	496,175	145,060	30.90	4,694
1965	187,515.09	115,087	145,095	42,420	30.90	1,373
1966	746,991.05	452,303	570,237	176,754	31.56	5,601
1966	519,373.14	314,480	396,478	122,895	31.56	3,894
1967	345,321.80	206,157	259,911	85,411	32.24	2,649
1967	777,934.92	464,427	585,522	192,413	32.24	5,968
1968	864,460.96	508,839	641,514	222,947	32.91	6,774
1968	213,806.57	125,851	158,666	55,141	32.91	1,676
1969	690,164.11	400,295	504,668	185,496	33.60	5,521
1969	533,382.63	309,362	390,025	143,358	33.60	4,267
1970	387,673.56	221,459	279,202	108,472	34.30	3,162
1970	398,695.34	227,755	287,140	111,555	34.30	3,252
1971	450,491.12	253,401	319,473	131,018	35.00	3,743
1971	195,665.94	110,062	138,760	56,906	35.00	1,626
1972	1,526,927.77	845,338	1,065,752	461,176	35.71	12,914
1972	396,471.73	219,495	276,726	119,746	35.71	3,353
1973	494,658.36	269,465	339,726	154,932	36.42	4,254
1973	758,441.02	413,161	520,889	237,552	36.42	6,523
1974	619,511.11	331,903	418,444	201,067	37.14	5,414
1974	232,968.72	124,813	157,357	75,612	37.14	2,036
1975	374,491.59	197,215	248,637	125,855	37.87	3,323
1975	304,038.03	160,113	201,861	102,177	37.87	2,698
1976	124,890.34	64,616	81,464	43,426	38.61	1,125
1976	441,292.74	228,316	287,847	153,446	38.61	3,974
1977	464,643.53	236,095	297,655	166,989	39.35	4,244
1977	600,489.37	305,121	384,679	215,810	39.35	5,484
1978	591,770.22	295,145	372,101	219,669	40.10	5,478
1978	4,214,314.55	2,101,889	2,649,938	1,564,377	40.10	39,012
1979	767,237.62	375,471	473,372	293,866	40.85	7,194
1979	1,437,629.35	703,547	886,991	550,638	40.85	13,480
1980	388,850.13	186,601	235,256	153,594	41.61	3,691
1980	390,232.60	187,265	236,093	154,140	41.61	3,704

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 80-R2.5						
1981	613,630.79	288,560	363,799	249,832	42.38	5,895
1981	1,756,854.49	826,161	1,041,575	715,279	42.38	16,878
1982	788,425.85	363,165	457,857	330,569	43.15	7,661
1982	1,364,344.86	628,445	792,306	572,039	43.15	13,257
1983	690,386.93	358,104	451,476	238,911	38.20	6,254
1983	358,252.50	185,826	234,278	123,974	38.20	3,245
1984	2,729,371.03	1,381,335	1,741,506	987,865	39.20	25,201
1984	686,489.82	347,432	438,022	248,468	39.20	6,338
1985	1,225,122.26	609,376	768,265	456,857	39.57	11,546
1985	1,237,918.07	615,740	776,289	461,629	39.57	11,666
1986	1,285,278.81	627,859	791,568	493,711	39.96	12,355
1986	1,259,240.49	615,139	775,531	483,709	39.96	12,105
1987	2,535,084.72	1,205,940	1,520,378	1,014,707	40.96	24,773
1987	1,577,436.84	750,387	946,044	631,393	40.96	15,415
1988	1,305,165.78	608,990	767,779	537,387	41.35	12,996
1988	427,153.19	199,310	251,278	175,875	41.35	4,253
1989	1,433,268.59	650,131	819,647	613,622	42.36	14,486
1989	1,645,501.85	746,400	941,017	704,485	42.36	16,631
1990	2,506,127.99	1,113,222	1,403,485	1,102,643	42.75	25,793
1990	4,741,140.29	2,106,015	2,655,139	2,086,001	42.75	48,795
1991	3,123,965.94	1,357,363	1,711,283	1,412,683	43.17	32,724
1991	1,172,016.62	509,241	642,021	529,996	43.17	12,277
1992	700,524.54	295,201	372,172	328,353	44.17	7,434
1992	1,688,884.86	711,696	897,264	791,621	44.17	17,922
1993	1,374,605.17	565,513	712,965	661,640	44.59	14,838
1993	1,626,753.38	669,246	843,746	783,007	44.59	17,560
1994	1,060,511.59	422,296	532,406	528,106	45.59	11,584
1994	1,004,540.87	400,008	504,306	500,235	45.59	10,972
1995	1,210,411.86	469,519	591,942	618,470	46.02	13,439
1995	953,413.52	369,829	466,259	487,155	46.02	10,586
1996	1,031,866.37	389,426	490,965	540,901	46.46	11,642
1996	1,166,988.56	440,421	555,257	611,732	46.46	13,167
1997	2,249,299.39	818,745	1,032,225	1,217,074	47.46	25,644
1997	1,612,808.48	587,062	740,133	872,675	47.46	18,388
1998	1,105,443.04	390,442	492,246	613,197	47.91	12,799
1998	1,210,381.16	427,507	538,976	671,405	47.91	14,014
1999	1,030,792.87	350,263	441,591	589,202	48.90	12,049
1999	1,639,050.44	556,949	702,168	936,882	48.90	19,159
2000	1,488,152.73	489,156	616,699	871,454	49.36	17,655
2000	1,300,623.24	427,515	538,986	761,637	49.36	15,430
2001	771,861.75	244,989	308,868	462,994	49.82	9,293
2001	1,464,341.71	464,782	585,970	878,372	49.82	17,631

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
2002	1,086,619.57	330,006	416,052	670,568	50.82	13,195
2002	1,981,261.27	601,709	758,599	1,222,662	50.82	24,059
2003	1,934,808.41	565,158	712,518	1,222,290	51.30	23,826
2003	380,499.93	111,144	140,124	240,376	51.30	4,686
2004	1,479,574.03	414,725	522,861	956,713	51.78	18,476
2004	1,882,573.95	527,685	665,274	1,217,300	51.78	23,509
2005	2,666,467.61	710,347	895,564	1,770,904	52.78	33,553
2005	5,999,439.03	1,598,251	2,014,980	3,984,459	52.78	75,492
2006	2,842,310.80	722,800	911,264	1,931,047	53.26	36,257
2006	4,775,418.91	1,214,389	1,531,030	3,244,389	53.26	60,916
2007	4,295,652.40	1,039,548	1,310,601	2,985,051	53.76	55,526
2007	2,543,924.33	615,630	776,150	1,767,774	53.76	32,883
2008	5,139,909.67	1,171,899	1,477,461	3,662,449	54.75	66,894
2008	1,868,892.85	426,108	537,212	1,331,681	54.75	24,323
2009	3,423,198.49	737,357	929,616	2,493,582	55.25	45,133
2009	1,031,196.10	222,120	280,036	751,160	55.25	13,596
2010	1,935,160.45	392,064	494,291	1,440,869	55.76	25,841
2010	6,576,755.96	1,332,451	1,679,876	4,896,880	55.76	87,821
2011	2,611,591.74	495,158	624,266	1,987,326	56.28	35,311
2011	8,631,961.94	1,636,620	2,063,354	6,568,608	56.28	116,713
2012	2,553,167.91	450,379	567,811	1,985,357	56.80	34,953
2012	5,768,418.40	1,017,549	1,282,866	4,485,552	56.80	78,971
2013	7,249,005.16	1,173,614	1,479,623	5,769,382	57.80	99,816
2013	3,237,377.38	524,131	660,793	2,576,584	57.80	44,578
2014	2,050,220.17	304,253	383,584	1,666,636	58.33	28,573
2014	4,987,053.82	740,079	933,048	4,054,006	58.33	69,501
2015	3,911,230.88	527,234	664,705	3,246,526	58.86	55,157
2015	1,664,901.49	224,429	282,947	1,381,954	58.86	23,479
2016	2,748,722.19	332,321	418,971	2,329,751	59.40	39,221
2016	1,022,475.61	123,617	155,849	866,627	59.40	14,590
2017	10,855,536.51	1,166,970	1,471,247	9,384,290	59.50	157,719
2017	3,488,684.01	375,034	472,821	3,015,863	59.50	50,687
2018	229,017.42	21,322	26,882	202,135	60.06	3,366
2018	2,595,964.11	241,684	304,701	2,291,263	60.06	38,150
2019	3,330,954.82	261,480	329,658	3,001,297	60.62	49,510
2019	8,209,266.81	644,427	812,455	7,396,812	60.62	122,019
2020	3,719,760.78	238,809	301,076	3,418,685	60.77	56,256
2020	1,349,288.87	86,624	109,210	1,240,079	60.77	20,406
2021	893,217.61	44,125	55,630	837,588	60.94	13,744
2021	659,998.51	32,604	41,105	618,894	60.94	10,156
2022	5,709,376.72	196,403	247,613	5,461,764	60.73	89,935
2022	25,076,561.43	862,634	1,087,559	23,989,002	60.73	395,011

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
2023	29,803,801.21	646,742	815,374	28,988,427	60.02	482,979
2023	79,182.42	1,718	2,166	77,016	60.02	1,283
2024	53,752,281.90	155,882	196,527	53,555,755	57.30	934,655
2024	3,297,817.21	9,564	12,058	3,285,759	57.30	57,343
	352,727,518.90	76,069,918	95,757,430	256,970,089		4,708,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.6 1.33

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 42-S0.5						
1920	550.88	551	551			
1936	115.49	115	115			
1938	645.68	646	646			
1942	85.33	84	85			
1950	1,347.44	1,238	1,347			
1952	24,180.19	21,837	24,180			
1954	34.36	30	34			
1954	13,036.61	11,565	13,037			
1955	33.46	29	33			
1955	45,716.15	40,198	45,716			
1956	763.69	665	764			
1956	412.52	359	413			
1957	55.47	48	55			
1959	1,643.56	1,392	1,619	25	6.43	4
1960	370.54	311	362	9	6.77	1
1962	29,316.16	24,116	28,053	1,263	7.45	170
1963	3,439.75	2,801	3,258	182	7.80	23
1963	106.65	87	101	6	7.80	1
1964	40,983.16	33,030	38,422	2,561	8.15	314
1964	864.57	697	811	54	8.15	7
1965	745.52	595	692	54	8.50	6
1971	542.98	405	471	72	10.67	7
1972	193.57	143	166	28	11.05	3
1974	100.72	72	84	17	11.80	1
1975	894.41	635	739	155	12.19	13
1978	1,226,884.94	836,331	972,862	254,023	13.37	18,999
1979	2,199.45	1,478	1,719	480	13.78	35
1980	2,174.21	1,440	1,675	499	14.19	35
1981	71,316.03	46,525	54,120	17,196	14.60	1,178
1981	21,675.02	14,140	16,448	5,227	14.60	358
1982	317,145.97	203,728	236,987	80,159	15.02	5,337
1983	17,223.52	12,904	15,011	2,213	13.78	161
1983	16,372.13	12,266	14,268	2,104	13.78	153
1984	49,980.31	37,140	43,203	6,777	13.89	488
1985	5,012.06	3,671	4,270	742	14.31	52
1986	4,822.17	3,479	4,047	775	14.74	53
1986	12,889.90	9,299	10,817	2,073	14.74	141
1987	9,141.03	6,523	7,588	1,553	14.92	104
1987	5,272.15	3,762	4,376	896	14.92	60
1988	565.00	396	461	104	15.38	7
1989	3,965.37	2,747	3,195	770	15.59	49
1989	9,725.06	6,738	7,838	1,887	15.59	121

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 42-S0.5						
1990	11,977.60	8,144	9,474	2,504	16.09	156
1990	32,570.00	22,144	25,759	6,811	16.09	423
1991	15,561.67	10,426	12,128	3,434	16.34	210
1992	1,853.80	1,222	1,421	433	16.61	26
1992	2,195.11	1,447	1,683	512	16.61	31
1993	35,430.20	22,860	26,592	8,838	17.14	516
1994	16,235.28	10,285	11,964	4,271	17.45	245
1994	10,094.08	6,395	7,439	2,655	17.45	152
1995	61,767.62	38,370	44,634	17,134	17.78	964
1996	224,349.95	136,495	158,778	65,572	18.13	3,617
1996	18,165.37	11,052	12,856	5,309	18.13	293
1997	9,526.09	5,668	6,593	2,933	18.49	159
1997	1,027.64	611	711	317	18.49	17
1998	31,383.06	18,230	21,206	10,177	18.88	539
1998	19,926.62	11,575	13,465	6,462	18.88	342
1999	8,674.43	4,934	5,739	2,935	19.08	154
2000	2,369.32	1,311	1,525	844	19.50	43
2001	453,285.65	243,641	283,416	169,870	19.94	8,519
2002	48,950.94	25,606	29,786	19,165	20.21	948
2003	398,866.94	201,787	234,729	164,138	20.67	7,941
2003	3,461.16	1,751	2,037	1,424	20.67	69
2004	87,263.24	42,759	49,739	37,524	20.99	1,788
2005	1,777,839.04	841,629	979,026	798,813	21.32	37,468
2005	5,267.33	2,494	2,901	2,366	21.32	111
2006	455,152.58	206,730	240,479	214,674	21.83	9,834
2007	1,901,145.64	828,899	964,218	936,928	22.20	42,204
2008	1,304,118.27	543,948	632,748	671,370	22.59	29,720
2008	525,413.88	219,150	254,926	270,488	22.59	11,974
2009	1,414,984.23	564,437	656,582	758,402	22.86	33,176
2009	460,502.75	183,695	213,683	246,820	22.86	10,797
2010	110,007.10	41,605	48,397	61,610	23.29	2,645
2011	1,436,485.49	512,538	596,210	840,275	23.73	35,410
2012	203,651.44	68,386	79,550	124,101	24.07	5,156
2013	40,953.43	12,806	14,897	26,056	24.55	1,061
2013	59,937.19	18,742	21,802	38,135	24.55	1,553
2014	1,075,910.36	311,799	362,700	713,210	24.92	28,620
2014	1,619,339.69	469,285	545,896	1,073,444	24.92	43,076
2015	76,687.14	20,383	23,711	52,976	25.32	2,092
2017	62,831.44	13,509	15,714	47,117	26.17	1,800
2017	23,705.70	5,097	5,929	17,777	26.17	679
2019	35,625.34	5,725	6,660	28,965	26.99	1,073
2019	126,017.80	20,251	23,557	102,461	26.99	3,796

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 42-S0.5						
2020	4,032.72	533	620	3,413	27.38	125
2021	206,179.45	21,092	24,535	181,644	27.79	6,536
2022	45,950.41	3,285	3,821	42,129	28.14	1,497
2023	3,130,866.32	140,263	163,162	2,967,704	28.43	104,386
2024	6,240,870.71	36,197	42,106	6,198,765	28.73	215,759
2024	1,030,922.67	5,979	6,955	1,023,968	28.73	35,641
	26,811,877.07	7,269,386	8,453,098	18,358,779		721,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.5 2.69

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 48-R1.5						
1905	126.35	126	126			
1916	12.60	13	13			
1917	15.87	16	16			
1918	7.93	8	8			
1919	26.60	27	27			
1920	118.61	119	119			
1925	7.93	8	8			
1926	134.52	135	135			
1927	24.28	24	24			
1928	18.23	18	18			
1929	364.58	361	365			
1930	196.67	194	197			
1931	253.19	247	253			
1934	42.80	41	43			
1935	1,537.72	1,460	1,538			
1936	968.25	913	968			
1937	1,260.24	1,180	1,260			
1940	1,348.46	1,242	1,348			
1941	94.00	86	94			
1942	656.75	599	657			
1943	318.35	289	318			
1945	9.15	8	9			
1946	135.63	121	136			
1949	5,609.48	4,915	5,609			
1949	4,166.93	3,651	4,167			
1950	43,224.19	37,632	43,224			
1950	99.75	87	100			
1951	1,162.17	1,005	1,162			
1952	7,829.02	6,725	7,829			
1952	211.25	181	211			
1953	24,735.18	21,102	24,735			
1954	10,839.26	9,182	10,839			
1954	1,403.22	1,189	1,403			
1955	90.83	76	91			
1955	27,846.58	23,420	27,847			
1956	11,188.24	9,342	11,188			
1957	337.27	280	337			
1957	41,667.16	34,532	41,667			
1958	42,488.56	34,938	42,489			
1958	1,847.59	1,519	1,848			
1959	38.21	31	38			
1959	7,806.61	6,369	7,807			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 48-R1.5						
1960	884.83	716	885			
1960	1,364.39	1,104	1,364			
1961	12,782.59	10,258	12,783			
1961	373.16	299	373			
1962	19,592.79	15,588	19,593			
1962	560.55	446	561			
1963	5,835.82	4,602	5,836			
1964	91,149.17	71,229	91,149			
1964	231.77	181	232			
1965	945.68	732	946			
1965	39,538.25	30,609	39,538			
1966	8,900.74	6,824	8,901			
1966	16,482.35	12,637	16,482			
1967	32,809.91	24,901	32,810			
1967	3,415.48	2,592	3,415			
1968	4,168.50	3,131	4,168			
1968	229,029.40	172,010	229,029			
1969	868.00	645	868			
1969	109,730.30	81,521	109,730			
1970	5,699.46	4,187	5,699			
1970	7,184.12	5,277	7,184			
1971	2,117.76	1,538	2,099	19	13.15	1
1971	68,570.95	49,785	67,955	616	13.15	47
1972	11,468.08	8,226	11,228	240	13.57	18
1972	6,966.24	4,997	6,821	145	13.57	11
1973	19,882.94	14,084	19,224	659	14.00	47
1973	8,334.26	5,903	8,057	277	14.00	20
1974	26,510.48	18,535	25,300	1,210	14.44	84
1974	12,042.38	8,420	11,493	549	14.44	38
1975	6,848.91	4,724	6,448	401	14.89	27
1975	4,881.53	3,367	4,596	286	14.89	19
1976	22,335.71	15,193	20,738	1,598	15.35	104
1976	7,081.83	4,817	6,575	507	15.35	33
1977	6,123.52	4,104	5,602	522	15.83	33
1977	9,973.38	6,684	9,123	850	15.83	54
1978	205,097.50	135,407	184,827	20,270	16.31	1,243
1978	20,134.35	13,293	18,145	1,989	16.31	122
1979	74,339.02	48,320	65,955	8,384	16.80	499
1979	135,490.43	88,069	120,212	15,278	16.80	909
1980	194,335.36	124,254	169,603	24,732	17.31	1,429
1980	33,233.48	21,249	29,004	4,229	17.31	244
1981	69,022.30	43,383	59,217	9,805	17.83	550

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RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 48-R1.5						
1981	232,949.24	146,418	199,856	33,093	17.83	1,856
1982	42,048.53	25,965	35,441	6,608	18.36	360
1982	120,271.54	74,268	101,374	18,898	18.36	1,029
1983	27,424.78	19,532	26,661	764	16.64	46
1983	132,497.71	94,365	128,806	3,692	16.64	222
1984	67,634.84	47,541	64,892	2,743	16.98	162
1984	64,894.56	45,614	62,262	2,633	16.98	155
1985	93,834.27	64,680	88,286	5,548	17.65	314
1985	67,288.10	46,382	63,310	3,978	17.65	225
1986	34,174.24	23,218	31,692	2,482	18.01	138
1986	31,882.80	21,661	29,567	2,316	18.01	129
1987	323,345.96	216,318	295,268	28,078	18.39	1,527
1987	64,465.67	43,128	58,868	5,598	18.39	304
1988	16,296.76	10,727	14,642	1,655	18.78	88
1988	58,615.57	38,581	52,662	5,954	18.78	317
1989	226,343.02	145,674	198,841	27,502	19.48	1,412
1989	238.56	154	210	29	19.48	1
1990	127,848.14	80,813	110,307	17,541	19.89	882
1990	39,196.58	24,776	33,819	5,378	19.89	270
1991	341,913.35	212,055	289,449	52,464	20.31	2,583
1991	36,258.65	22,488	30,695	5,564	20.31	274
1992	126,332.10	76,810	104,843	21,489	20.74	1,036
1992	38,349.98	23,317	31,827	6,523	20.74	315
1993	564,112.69	335,816	458,379	105,734	21.19	4,990
1993	106,920.74	63,650	86,880	20,041	21.19	946
1994	164,730.76	95,906	130,909	33,822	21.65	1,562
1994	129,071.80	75,146	102,572	26,500	21.65	1,224
1995	259,866.72	147,812	201,759	58,108	22.11	2,628
1995	85,779.26	48,791	66,598	19,181	22.11	868
1996	86,021.40	47,492	64,825	21,196	22.85	928
1996	58,774.50	32,449	44,292	14,482	22.85	634
1997	462,788.19	248,934	339,788	123,000	23.34	5,270
1997	214,370.06	115,310	157,395	56,975	23.34	2,441
1998	395,944.17	207,198	282,819	113,125	23.84	4,745
1998	342,483.33	179,222	244,633	97,850	23.84	4,104
1999	132,505.09	67,697	92,404	40,101	24.09	1,665
1999	140,978.65	72,026	98,313	42,666	24.09	1,771
2000	142,334.53	70,513	96,248	46,087	24.61	1,873
2000	134,722.55	66,742	91,101	43,622	24.61	1,773
2001	64,325.28	30,850	42,109	22,216	25.14	884
2001	208,722.90	100,104	136,639	72,084	25.14	2,867
2002	917,435.53	425,048	580,178	337,258	25.68	13,133

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RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 48-R1.5						
2002	191,744.07	88,835	121,257	70,487	25.68	2,745
2003	141,856.82	63,353	86,475	55,382	26.23	2,111
2003	516,584.62	230,707	314,909	201,676	26.23	7,689
2004	1,402,468.51	605,305	826,224	576,245	26.56	21,696
2004	258,883.44	111,734	152,514	106,369	26.56	4,005
2005	61,360.66	25,403	34,674	26,687	27.13	984
2005	129,863.58	53,764	73,386	56,478	27.13	2,082
2006	247,923.83	98,624	134,619	113,305	27.50	4,120
2006	982,464.58	390,824	533,464	449,001	27.50	16,327
2007	389,383.89	147,732	201,650	187,734	28.08	6,686
2007	822,540.57	312,072	425,969	396,572	28.08	14,123
2008	493,310.06	178,628	243,822	249,488	28.48	8,760
2008	22,700.20	8,220	11,220	11,480	28.48	403
2009	412,363.32	141,977	193,795	218,568	28.89	7,566
2009	175,580.81	60,452	82,515	93,066	28.89	3,221
2010	686,279.00	223,590	305,194	381,085	29.31	13,002
2010	480,603.64	156,581	213,729	266,875	29.31	9,105
2011	1,140,236.67	349,825	477,501	662,736	29.75	22,277
2011	416,687.25	127,840	174,498	242,189	29.75	8,141
2012	2,145,545.57	618,775	844,610	1,300,936	30.03	43,321
2012	286,214.21	82,544	112,670	173,544	30.03	5,779
2013	400,936.82	107,892	147,270	253,667	30.33	8,364
2013	758,975.13	204,240	278,782	480,193	30.33	15,832
2014	1,366,720.90	340,450	464,705	902,016	30.65	29,430
2014	124,307.75	30,965	42,266	82,042	30.65	2,677
2015	1,232,963.14	281,362	384,051	848,912	31.00	27,384
2015	525,167.28	119,843	163,582	361,585	31.00	11,664
2016	318,734.49	66,106	90,233	228,501	31.20	7,324
2016	1,640,453.75	340,230	464,404	1,176,050	31.20	37,694
2017	155,947.50	28,944	39,508	116,440	31.44	3,704
2017	10,740,798.70	1,993,492	2,721,060	8,019,739	31.44	255,081
2018	437,447.15	71,479	97,567	339,880	31.57	10,766
2019	434,109.64	60,992	83,252	350,858	31.60	11,103
2019	15,551.67	2,185	2,982	12,570	31.60	398
2020	513,612.41	60,144	82,095	431,517	31.42	13,734
2020	37,949.38	4,444	6,066	31,883	31.42	1,015
2021	128,856.68	11,881	16,217	112,640	31.20	3,610
2021	33,417.38	3,081	4,205	29,212	31.20	936
2022	721,909.64	47,863	65,332	656,578	30.51	21,520
2023	5,233,740.44	226,621	309,332	4,924,408	29.44	167,269

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 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 48-R1.5						
2023	27,221.16	1,179	1,609	25,612	29.44	870
2024	921,399.36	5,897	8,050	913,349	25.81	35,387
2024	412,767.52	2,642	3,606	409,162	25.81	15,853
	46,290,184.17	13,301,160	18,096,327	28,193,857		959,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.07

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ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1953	2,720.79	2,721	2,721			
1954	35.34	35	35			
1955	348.55	345	349			
1961	751.29	701	751			
1965	3,408.34	3,063	3,408			
1968	1,624.74	1,417	1,625			
1969	2,716.13	2,344	2,716			
1970	2,506.13	2,140	2,506			
1974	575.31	468	575			
1975	234.79	189	235			
1976	1,209.18	959	1,195	14	7.23	2
1979	17,556.89	13,353	16,635	922	8.38	110
1982	4,480.98	3,251	4,050	431	9.61	45
1986	2,125.18	1,671	2,082	43	10.38	4
1987	255.09	198	247	8	10.68	1
1989	26,355.04	19,927	24,824	1,531	11.34	135
1990	14.77	11	14	1	11.92	
1991	4,833.89	3,527	4,394	440	12.29	36
1992	8,035.32	5,764	7,181	854	12.68	67
1993	12,095.50	8,520	10,614	1,482	13.08	113
1994	35,301.78	24,386	30,379	4,923	13.50	365
1995	17,412.57	11,783	14,679	2,734	13.94	196
1996	17,566.84	11,677	14,547	3,020	14.21	213
1997	108,165.30	70,232	87,492	20,673	14.67	1,409
1998	56,234.82	35,608	44,359	11,876	15.16	783
1999	27,889.23	17,266	21,509	6,380	15.48	412
2000	85,769.32	51,616	64,301	21,468	15.99	1,343
2002	78,416.82	44,674	55,653	22,764	16.74	1,360
2003	46,184.55	25,512	31,782	14,403	17.15	840
2004	24,459.96	13,071	16,283	8,177	17.57	465
2008	110,717.22	50,476	62,880	47,837	19.29	2,480
2011	19,785.17	7,764	9,672	10,113	20.39	496
2013	5,219.67	1,813	2,259	2,961	20.99	141
2014	4,881.80	1,578	1,966	2,916	21.28	137
2015	551,596.06	164,817	205,320	346,276	21.51	16,098
2016	294,385.53	80,544	100,337	194,049	21.68	8,951
2017	629,346.96	155,575	193,807	435,540	21.82	19,961
2018	240,289.87	52,744	65,706	174,584	21.92	7,965

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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						
2019	4,620.06	881	1,098	3,522	21.93	161
2021	159,884.77	20,561	25,613	134,272	21.46	6,257
2023	30,700.76	1,931	2,406	28,295	19.85	1,425
	2,640,712.31	915,113	1,138,205	1,502,507		71,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.73

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	332.92	333	333			
1892	33.70	34	34			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,325.25	1,325	1,325			
1899	33.70	34	34			
1900	1,487.01	1,487	1,487			
1901	67.41	67	67			
1901	57,683.41	57,683	57,683			
1902	20,951.96	20,952	20,952			
1902	33.70	34	34			
1903	55,690.50	55,690	55,690			
1903	67.41	67	67			
1904	6,907.11	6,907	6,907			
1904	67.41	67	67			
1905	67.41	67	67			
1905	20,752.66	20,753	20,753			
1906	67.41	67	67			
1906	12,629.15	12,629	12,629			
1907	3,991.47	3,991	3,991			
1908	3,682.91	3,683	3,683			
1909	2,061.23	2,061	2,061			
1910	3,098.35	3,086	3,098			
1910	67.41	67	67			
1911	6,116.69	6,090	6,117			
1912	67.41	67	67			
1912	12,356.15	12,277	12,356			
1913	7,234.15	7,167	7,234			
1913	33.70	33	34			
1914	8,650.32	8,548	8,650			
1915	134.82	133	135			

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RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1915	16,443.73	16,209	16,444			
1916	101.11	99	101			
1916	3,735.88	3,672	3,736			
1917	67.41	66	67			
1917	3,095.78	3,034	3,096			
1918	101.11	99	101			
1918	1,347.79	1,317	1,348			
1919	134.82	131	135			
1919	1,673.56	1,630	1,674			
1920	67.41	65	67			
1920	5,367.89	5,213	5,368			
1921	67.41	65	67			
1921	3,010.45	2,915	3,010			
1922	6,721.09	6,487	6,721			
1923	7,711.85	7,418	7,712			
1924	67.41	65	67			
1924	3,446.87	3,305	3,447			
1925	4,176.63	3,991	4,177			
1925	134.82	129	135			
1926	2,132.54	2,030	2,133			
1926	134.82	128	135			
1927	3,524.17	3,343	3,524			
1928	1,429.17	1,351	1,429			
1929	168.53	159	169			
1929	3,267.47	3,077	3,266	1	4.37	
1930	5,668.14	5,319	5,646	22	4.62	5
1930	101.11	95	101			
1931	67.41	63	67			
1931	4,731.61	4,423	4,695	37	4.89	8
1932	2,851.42	2,655	2,818	33	5.16	6
1932	134.83	126	134	1	5.16	
1933	33.70	31	33	1	5.43	
1933	851.21	790	839	12	5.43	2
1934	850.90	786	834	17	5.70	3
1934	134.82	125	133	2	5.70	
1935	67.41	62	66	1	5.98	
1935	908.21	836	887	21	5.98	4
1936	33.70	31	33	1	6.26	
1936	3,346.94	3,068	3,257	90	6.26	14
1937	269.65	246	261	9	6.55	1
1937	4,482.64	4,091	4,343	140	6.55	21
1938	37.50	34	36	2	6.85	

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ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

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RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1938	3,424.14	3,111	3,302	122	6.85	18
1939	8,945.92	8,093	8,591	355	7.15	50
1939	2.25	2	2			
1940	12,479.23	11,236	11,927	552	7.47	74
1940	58.24	52	55	3	7.47	
1941	25,816.38	23,135	24,558	1,258	7.79	161
1941	141.68	127	135	7	7.79	1
1942	6,103.48	5,443	5,778	325	8.12	40
1943	18.00	16	17	1	8.47	
1943	1,364.06	1,210	1,284	80	8.47	9
1944	7.28	6	6	1	8.83	
1944	3,124.90	2,757	2,927	198	8.83	22
1945	16,033.54	14,065	14,930	1,104	9.21	120
1946	117.71	103	109	9	9.60	1
1946	8,601.73	7,501	7,962	640	9.60	67
1947	3.92	3	3	1	10.02	
1947	11,568.51	10,023	10,640	929	10.02	93
1948	11,280.16	9,708	10,305	975	10.45	93
1948	88.48	76	81	7	10.45	1
1949	119.90	102	108	12	10.90	1
1949	10,146.57	8,672	9,206	941	10.90	86
1950	29,692.99	25,192	26,742	2,951	11.37	260
1950	26.88	23	24	3	11.37	
1951	467.20	393	417	50	11.87	4
1951	38,944.81	32,781	34,798	4,147	11.87	349
1952	23,874.50	19,934	21,160	2,714	12.38	219
1952	53.08	44	47	6	12.38	
1953	16,201.83	13,411	14,236	1,966	12.92	152
1953	199.36	165	175	24	12.92	2
1954	392.00	322	342	50	13.48	4
1954	21,913.55	17,975	19,081	2,833	13.48	210
1955	72.80	59	63	10	14.06	1
1955	27,482.14	22,330	23,704	3,778	14.06	269
1956	375.20	302	321	54	14.66	4
1956	27,191.78	21,877	23,223	3,969	14.66	271
1957	24,312.10	19,359	20,550	3,762	15.28	246
1957	448.00	357	379	69	15.28	5
1958	90,945.11	71,653	76,061	14,884	15.91	936
1958	4,158.55	3,276	3,478	681	15.91	43
1959	31,221.29	24,328	25,825	5,396	16.56	326
1959	257.60	201	213	45	16.56	3
1960	112.00	86	91	21	17.22	1

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1960	26,962.73	20,772	22,050	4,913	17.22	285
1961	55,962.03	42,613	45,235	10,727	17.89	600
1961	604.80	461	489	116	17.89	6
1962	644.00	484	514	130	18.58	7
1962	22,170.68	16,678	17,704	4,467	18.58	240
1963	840.00	624	662	178	19.27	9
1963	31,787.88	23,621	25,074	6,714	19.27	348
1964	4,266.88	3,131	3,324	943	19.97	47
1964	33,329.08	24,455	25,959	7,370	19.97	369
1965	34,496.80	24,985	26,522	7,975	20.68	386
1965	2,598.40	1,882	1,998	600	20.68	29
1966	3,109.60	2,223	2,360	750	21.39	35
1966	29,075.86	20,783	22,062	7,014	21.39	328
1967	6,719.55	4,738	5,029	1,691	22.12	76
1967	49,650.46	35,007	37,161	12,489	22.12	565
1968	5,420.80	3,769	4,001	1,420	22.86	62
1968	45,755.37	31,809	33,766	11,989	22.86	524
1969	4,416.01	3,026	3,212	1,204	23.61	51
1969	26,644.17	18,257	19,380	7,264	23.61	308
1970	32,271.75	21,786	23,126	9,146	24.37	375
1970	5,693.00	3,843	4,079	1,614	24.37	66
1971	32,255.69	21,448	22,767	9,489	25.13	378
1971	9,401.80	6,252	6,637	2,765	25.13	110
1972	24,125.77	15,791	16,762	7,364	25.91	284
1972	2,688.00	1,759	1,867	821	25.91	32
1973	45,249.32	29,141	30,934	14,315	26.70	536
1973	6,438.52	4,146	4,401	2,038	26.70	76
1974	41,949.25	26,568	28,202	13,747	27.50	500
1974	1,699.60	1,076	1,142	558	27.50	20
1975	26,525.73	16,513	17,529	8,997	28.31	318
1975	448.00	279	296	152	28.31	5
1976	18,098.73	11,069	11,750	6,349	29.13	218
1976	5,672.80	3,469	3,682	1,991	29.13	68
1977	27,541.25	16,543	17,561	9,980	29.95	333
1977	2,292.64	1,377	1,462	831	29.95	28
1978	1,120.00	660	701	419	30.79	14
1978	39,100.45	23,049	24,467	14,633	30.79	475
1979	1,297.20	750	796	501	31.64	16
1979	58,508.29	33,825	35,906	22,602	31.64	714
1980	1,820.00	1,032	1,095	725	32.49	22
1980	59,975.41	33,994	36,085	23,890	32.49	735
1981	77,970.45	43,289	45,952	32,018	33.36	960

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1981	2,469.60	1,371	1,455	1,015	33.36	30
1982	2,902.20	1,578	1,675	1,227	34.23	36
1982	63,421.48	34,476	36,597	26,824	34.23	784
1983	6,537.44	3,660	3,885	2,652	32.36	82
1983	69,166.25	38,726	41,108	28,058	32.36	867
1984	2,226.00	1,216	1,291	935	33.36	28
1984	47,160.28	25,764	27,349	19,811	33.36	594
1985	52,608.15	28,230	29,967	22,641	33.82	669
1985	4,077.60	2,188	2,323	1,755	33.82	52
1986	55,195.81	28,862	30,638	24,558	34.82	705
1986	4,854.23	2,538	2,694	2,160	34.82	62
1987	33,826.34	17,224	18,284	15,542	35.82	434
1987	63,004.82	32,082	34,056	28,949	35.82	808
1988	79,849.02	39,853	42,305	37,544	36.30	1,034
1988	21,831.50	10,896	11,566	10,266	36.30	283
1989	33,538.13	16,276	17,277	16,261	37.30	436
1989	65,470.12	31,773	33,728	31,742	37.30	851
1990	15,258.75	7,195	7,638	7,621	38.30	199
1990	101,734.15	47,968	50,919	50,815	38.30	1,327
1991	16,245.00	7,435	7,892	8,353	39.30	213
1991	72,361.59	33,120	35,158	37,204	39.30	947
1992	51,887.50	23,199	24,626	27,262	39.78	685
1992	107,686.91	48,147	51,109	56,578	39.78	1,422
1993	91,020.76	39,430	41,856	49,165	40.78	1,206
1993	54,150.00	23,458	24,901	29,249	40.78	717
1994	102,018.79	42,776	45,408	56,611	41.78	1,355
1994	14,887.50	6,242	6,626	8,262	41.78	198
1995	64,390.93	26,104	27,710	36,681	42.78	857
1995	31,322.50	12,698	13,479	17,844	42.78	417
1996	11,575.00	4,532	4,811	6,764	43.78	154
1996	37,560.34	14,705	15,610	21,950	43.78	501
1997	21,418.75	8,146	8,647	12,772	44.26	289
1997	139,492.30	53,049	56,313	83,179	44.26	1,879
1998	37,106.25	13,592	14,428	22,678	45.26	501
1998	41,423.54	15,173	16,106	25,318	45.26	559
1999	49,683.75	17,504	18,581	31,103	46.26	672
1999	86,614.37	30,514	32,391	54,223	46.26	1,172
2000	19,871.25	6,722	7,136	12,735	47.26	269
2000	101,982.41	34,501	36,624	65,358	47.26	1,383
2001	362,660.06	117,611	124,846	237,814	48.26	4,928
2001	27,041.25	8,769	9,308	17,733	48.26	367
2002	217,151.26	67,382	71,527	145,624	49.26	2,956

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2002	31,151.64	9,666	10,261	20,891	49.26	424
2003	479,909.66	142,197	150,945	328,965	50.26	6,545
2003	55,747.77	16,518	17,534	38,214	50.26	760
2004	191,941.78	54,588	57,946	133,996	50.75	2,640
2004	45,724.62	13,004	13,804	31,921	50.75	629
2005	80,066.42	21,634	22,965	57,101	51.76	1,103
2005	240,384.90	64,952	68,948	171,437	51.76	3,312
2006	137,562.35	35,243	37,411	100,151	52.75	1,899
2006	361,866.00	92,710	98,414	263,452	52.75	4,994
2007	134,486.10	32,546	34,548	99,938	53.76	1,859
2007	75,344.24	18,233	19,355	55,989	53.76	1,041
2008	72,502.45	16,531	17,548	54,954	54.75	1,004
2008	39,166.78	8,930	9,479	29,688	54.75	542
2009	32,891.55	7,032	7,465	25,427	55.76	456
2009	15,501.94	3,314	3,518	11,984	55.76	215
2010	1,368.29	273	290	1,078	56.75	19
2010	43,716.72	8,735	9,272	34,445	56.75	607
2011	34,165.65	6,341	6,731	27,435	57.76	475
2011	215,289.34	39,958	42,416	172,873	57.76	2,993
2012	64,213.52	11,019	11,697	52,517	58.75	894
2012	101,513.39	17,420	18,492	83,021	58.75	1,413
2013	30,336.74	4,775	5,069	25,268	59.76	423
2014	1,150.00	165	175	975	60.75	16
2015	12,300.58	1,589	1,687	10,614	61.76	172
2016	107,526.45	12,387	13,149	94,377	62.75	1,504
2017	162,500.44	16,543	17,561	144,939	63.25	2,292
2017	41,405.55	4,215	4,474	36,932	63.25	584
2018	2,388.00	209	222	2,166	64.25	34
2020	12,955.85	767	814	12,142	66.25	183
	6,998,687.88	2,984,989	3,152,742	3,845,946		86,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.3 1.24

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1903	74.98	75	75			
1906	165.14	163	165			
1907	469.35	463	469			
1908	18.65	18	19			
1909	357.13	349	357			
1910	279.19	272	279			
1911	594.21	576	594			
1912	532.69	514	533			
1913	1,697.20	1,632	1,697			
1914	1,740.58	1,666	1,741			
1915	1,991.23	1,898	1,991			
1917	1,392.71	1,315	1,393			
1918	2,635.85	2,478	2,636			
1919	798.82	747	799			
1920	347.34	324	347			
1921	1,717.72	1,592	1,718			
1922	1,342.44	1,238	1,342			
1923	600.39	551	600			
1924	626.38	572	626			
1925	4,589.34	4,172	4,589			
1926	1,302.89	1,179	1,303			
1927	3,593.20	3,234	3,593			
1928	5,004.35	4,482	4,982	22	6.78	3
1929	3,004.22	2,677	2,976	28	7.07	4
1930	4,020.26	3,564	3,962	58	7.37	8
1931	701.79	619	688	14	7.66	2
1932	1,923.76	1,688	1,876	48	7.96	6
1933	389.86	340	378	12	8.26	1
1934	315.33	274	305	10	8.56	1
1935	1,734.74	1,498	1,665	70	8.86	8
1936	3,706.74	3,184	3,539	168	9.16	18
1937	4,170.42	3,563	3,961	209	9.47	22
1938	2,260.03	1,920	2,134	126	9.79	13
1939	1,758.42	1,485	1,651	107	10.10	11
1940	1,770.30	1,487	1,653	117	10.42	11
1941	2,149.35	1,794	1,994	155	10.75	14
1942	10,967.67	9,096	10,111	857	11.09	77
1943	2,134.22	1,759	1,955	179	11.43	16
1944	6,649.35	5,445	6,053	596	11.77	51
1945	1,439.47	1,171	1,302	137	12.12	11
1946	10,864.27	8,778	9,758	1,106	12.48	89
1947	10,354.24	8,307	9,234	1,120	12.85	87

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1948	26,171.50	20,845	23,172	3,000	13.23	227
1949	31,042.73	24,543	27,282	3,761	13.61	276
1950	34,467.25	27,044	30,062	4,405	14.00	315
1951	50,191.90	39,072	43,433	6,759	14.40	469
1952	83,072.29	64,158	71,319	11,753	14.80	794
1953	71,163.58	54,501	60,584	10,580	15.22	695
1954	22,612.85	17,172	19,089	3,524	15.64	225
1955	49,755.94	37,447	41,626	8,130	16.08	506
1956	37,540.37	27,999	31,124	6,416	16.52	388
1957	41,793.20	30,882	34,329	7,464	16.97	440
1958	78,233.59	57,255	63,645	14,589	17.43	837
1959	73,433.38	53,211	59,150	14,283	17.90	798
1960	19,924.94	14,291	15,886	4,039	18.38	220
1961	65,236.73	46,298	51,465	13,772	18.87	730
1962	9,749.34	6,844	7,608	2,141	19.37	111
1963	36,381.15	25,260	28,079	8,302	19.87	418
1964	36,204.85	24,848	27,621	8,584	20.39	421
1965	37,448.95	25,402	28,237	9,212	20.91	441
1966	35,854.29	24,022	26,703	9,151	21.45	427
1967	21,441.56	14,188	15,772	5,670	21.99	258
1968	19,527.52	12,756	14,180	5,348	22.54	237
1969	17,656.94	11,382	12,652	5,005	23.10	217
1970	22,283.47	14,169	15,750	6,533	23.67	276
1971	25,261.71	15,837	17,605	7,657	24.25	316
1972	34,694.94	21,436	23,828	10,867	24.84	437
1973	43,839.69	26,688	29,667	14,173	25.43	557
1974	54,059.95	32,411	36,028	18,032	26.03	693
1975	73,345.39	43,274	48,104	25,241	26.65	947
1976	25,356.73	14,719	16,362	8,995	27.27	330
1977	10,425.05	5,950	6,614	3,811	27.90	137
1978	13,881.71	7,789	8,658	5,224	28.53	183
1979	63,536.77	35,014	38,922	24,615	29.18	844
1980	48,743.43	26,374	29,318	19,425	29.83	651
1981	112,220.37	59,580	66,230	45,990	30.49	1,508
1982	25,440.94	13,245	14,723	10,718	31.16	344
1983	181,053.64	108,071	120,133	60,921	27.80	2,191
1984	52,287.24	30,661	34,083	18,204	28.33	643
1985	45,507.52	26,203	29,128	16,380	28.86	568
1986	32,101.06	18,134	20,158	11,943	29.40	406
1987	28,074.73	15,548	17,283	10,792	29.95	360
1988	38,662.66	20,974	23,315	15,348	30.50	503
1989	64,074.67	34,024	37,821	26,254	31.06	845

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	34,157.69	17,738	19,718	14,440	31.62	457
1991	32,260.41	16,369	18,196	14,064	32.20	437
1992	13,053.00	6,466	7,188	5,865	32.77	179
1993	41,169.09	19,889	22,109	19,060	33.35	572
1994	35,188.09	16,665	18,525	16,663	33.53	497
1995	67,614.36	31,157	34,634	32,980	34.13	966
1996	11,715.73	5,246	5,832	5,884	34.73	169
1997	22,485.80	9,775	10,866	11,620	35.33	329
1998	41,930.76	17,665	19,637	22,294	35.94	620
1999	35,425.94	14,443	16,055	19,371	36.56	530
2000	44,890.93	17,683	19,657	25,234	37.18	679
2002	2,452.07	902	1,003	1,449	38.07	38
2003	2,141.98	757	841	1,301	38.71	34
2004	46,770.15	15,846	17,615	29,155	39.36	741
2005	65,892.01	21,342	23,724	42,168	40.01	1,054
2006	176,288.50	54,755	60,866	115,422	40.32	2,863
2007	5,766.75	1,703	1,893	3,874	40.97	95
2008	281,923.73	79,305	88,156	193,768	41.30	4,692
2009	2,104.58	559	621	1,484	41.98	35
2010	47,581.68	11,933	13,265	34,317	42.33	811
2011	53,546.36	12,551	13,952	39,594	43.01	921
2012	56,454.60	12,364	13,744	42,711	43.39	984
2013	167,645.67	34,066	37,868	129,778	43.78	2,964
2014	22,460.73	4,178	4,644	17,817	44.48	401
2015	437,883.40	74,659	82,991	354,892	44.60	7,957
2017	6,483.11	883	982	5,501	45.46	121
2018	147,324.64	17,532	19,488	127,837	45.65	2,800
2019	17,143.65	1,737	1,931	15,213	45.85	332
2023	79,442.38	2,312	2,570	76,872	44.54	1,726
	3,995,140.53	1,838,160	2,042,362	1,952,779		56,646

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 1.42

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1966	62,627.19	46,959	62,627			
1969	216.05	157	216			
1972	1,191.68	832	1,192			
	64,034.92	47,948	64,035			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1928	674.17	604	674			
1939	488.17	412	461	27	10.10	3
1940	123.50	104	116	8	10.42	1
1941	132.11	110	123	9	10.75	1
1942	1,264.96	1,049	1,173	92	11.09	8
1943	140.00	115	129	11	11.43	1
1949	954.21	754	843	111	13.61	8
1952	1,195.33	923	1,032	163	14.80	11
1953	887.37	680	760	127	15.22	8
1955	3,586.28	2,699	3,017	569	16.08	35
1956	1,642.45	1,225	1,369	273	16.52	17
1957	599.42	443	495	104	16.97	6
1958	1,541.06	1,128	1,261	280	17.43	16
1959	113.77	82	92	22	17.90	1
1960	1,611.87	1,156	1,292	320	18.38	17
1962	1,581.69	1,110	1,241	341	19.37	18
1963	790.86	549	614	177	19.87	9
1965	1,487.12	1,009	1,128	359	20.91	17
1967	2,579.81	1,707	1,908	672	21.99	31
1968	337.93	221	247	91	22.54	4
1970	4,106.41	2,611	2,918	1,188	23.67	50
1971	251.50	158	177	74	24.25	3
1972	1,984.00	1,226	1,370	614	24.84	25
1976	3,842.94	2,231	2,494	1,349	27.27	49
1979	1,163.04	641	716	447	29.18	15
1980	14,273.99	7,723	8,632	5,642	29.83	189
1982	2,997.89	1,561	1,745	1,253	31.16	40
1986	3,142.75	1,775	1,984	1,159	29.40	39
1987	1,943.61	1,076	1,203	741	29.95	25
1988	3,243.38	1,760	1,967	1,276	30.50	42
1990	168.09	87	97	71	31.62	2
1997	4,333.64	1,884	2,106	2,228	35.33	63
1999	21,270.29	8,672	9,693	11,577	36.56	317
2012	25,400.00	5,563	6,217	19,183	43.39	442
2021	3,388.02	219	245	3,143	45.85	69
	113,241.63	53,267	59,539	53,703		1,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.9 1.40

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R1.5						
1905	12,523.73	10,709	12,524			
1905	16.45	14	16			
1906	9.06	8	9			
1907	37.98	32	38			
1909	15.21	13	15			
1910	4.72	4	5			
1911	33.12	28	33			
1912	9.35	8	9			
1913	95.24	79	95			
1914	12.62	10	13			
1915	6.69	5	7			
1917	11.15	9	11			
1919	1,835.00	1,472	1,835			
1922	383.11	302	383			
1922	14.36	11	14			
1924	417.35	326	417			
1925	24.94	19	25			
1927	25.26	19	25			
1927	721.33	554	721			
1929	14.76	11	15			
1930	28.91	22	29			
1933	10.25	8	10			
1936	1,624.35	1,176	1,624			
1938	150.88	108	151			
1939	51.18	36	51			
1940	98.28	69	98			
1943	89,264.93	61,180	89,265			
1945	1,036.97	699	1,037			
1947	28.12	19	28			
1947	56,007.39	37,056	56,007			
1948	116.20	76	116			
1948	30,170.63	19,773	30,171			
1949	4,234.65	2,749	4,235			
1950	461.47	297	461			
1950	1,239,871.49	797,089	1,239,871			
1951	1,392.53	886	1,393			
1951	7,147.83	4,550	7,148			
1952	516.23	325	516			
1952	143,365.46	90,320	143,365			
1953	25,457.42	15,873	25,457			
1953	929.97	580	930			
1954	2,314.22	1,428	2,314			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R1.5						
1954	1,769.94	1,092	1,770			
1955	521.75	318	522			
1956	1,303.08	786	1,303			
1958	541.44	319	541			
1958	1,674.51	987	1,675			
1959	973.42	567	973			
1959	66,539.29	38,759	66,539			
1960	77,834.28	44,784	77,834			
1960	286.15	165	286			
1961	644.36	366	644			
1961	264,153.24	150,105	264,153			
1962	14,052.08	7,883	14,052			
1962	1,520.68	853	1,521			
1963	1,452.79	804	1,453			
1963	428,865.64	237,429	428,866			
1964	173,150.86	94,584	173,151			
1964	991.43	542	991			
1965	3,619.01	1,950	3,619			
1965	20,419.67	11,001	20,420			
1966	329,938.85	175,280	329,939			
1966	1,948.63	1,035	1,949			
1967	1,407.58	737	1,408			
1967	11,906.91	6,235	11,907			
1968	2,037.03	1,051	2,037			
1968	13,338.27	6,881	13,338			
1969	9,620.94	4,889	9,621			
1969	2,077.44	1,056	2,077			
1970	3,571.69	1,787	3,572			
1970	3,129.42	1,566	3,129			
1971	3,094.39	1,524	3,094			
1971	50,103.94	24,676	50,104			
1972	3,946.90	1,912	3,947			
1972	46,258.90	22,412	46,259			
1973	4,743.32	2,260	4,743			
1973	24,641.99	11,742	24,642			
1974	22,786.34	10,673	22,786			
1974	1,194.53	559	1,195			
1975	20,549.97	9,458	20,550			
1976	4,604.62	2,081	4,605			
1976	11,818.92	5,342	11,819			
1977	574,897.05	255,111	574,897			
1977	2,055.15	912	2,055			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R1.5						
1978	1,569.53	683	1,570			
1978	27,182.29	11,835	27,182			
1979	1,874.93	801	1,875			
1979	56,073.94	23,944	56,074			
1980	1,468.22	614	1,468			
1980	16,758.39	7,013	16,758			
1981	49,154.38	20,153	49,154			
1981	1,720.14	705	1,720			
1982	129,070.36	51,822	129,070			
1982	4,441.79	1,783	4,442			
1983	130,360.82	65,467	130,361			
1983	9,477.52	4,760	9,478			
1984	105,659.15	52,196	105,659			
1984	10,461.18	5,168	10,461			
1985	7,785.19	3,781	7,785			
1985	320,625.80	155,728	320,626			
1986	10,611.93	5,023	10,612			
1986	336,017.60	159,037	336,018			
1987	14,324.57	6,655	14,325			
1987	244,431.17	113,563	244,431			
1988	21,400.43	9,752	21,400			
1988	520,162.96	237,038	520,163			
1989	19,922.57	8,897	19,923			
1989	1,024,769.82	457,662	1,024,770			
1990	987,874.85	431,998	987,875			
1990	10,015.02	4,380	10,015			
1991	24,231.26	10,366	24,231			
1991	198,432.61	84,889	198,433			
1992	32,516.56	13,598	32,517			
1992	81,064.59	33,901	81,065			
1993	43,283.63	17,539	43,284			
1993	94,536.90	38,306	94,537			
1994	13,280.34	5,248	13,280			
1994	318,553.27	125,892	318,553			
1995	25,362.69	9,765	25,363			
1995	459,926.48	177,072	459,926			
1996	111,171.02	41,645	111,171			
1996	17,269.28	6,469	17,269			
1997	266,463.90	96,993	261,934	4,530	47.46	95
1997	8,184.62	2,979	8,045	140	47.46	3
1998	848,841.54	299,811	809,654	39,188	47.91	818
1998	19,649.72	6,940	18,742	908	47.91	19

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R1.5						
1999	58,147.50	19,904	53,752	4,396	48.36	91
1999	16,970.92	5,809	15,687	1,284	48.36	27
2000	17,142.11	5,717	15,439	1,703	48.30	35
2000	262,629.74	87,587	236,533	26,097	48.30	540
2001	1,353,699.59	435,891	1,177,145	176,555	48.78	3,619
2001	25,376.64	8,171	22,066	3,311	48.78	68
2002	29,931.02	9,288	25,083	4,848	49.26	98
2002	696,289.89	216,059	583,478	112,812	49.26	2,290
2003	42,981.97	12,826	34,637	8,345	49.76	168
2003	1,247,850.70	372,359	1,005,573	242,278	49.76	4,869
2004	46,149.77	13,217	35,693	10,457	50.25	208
2004	724,277.30	207,433	560,183	164,094	50.25	3,266
2005	295,665.53	81,604	220,375	75,291	50.28	1,497
2005	49,610.68	13,693	36,979	12,632	50.28	251
2006	837,066.28	220,483	595,425	241,641	50.80	4,757
2006	39,081.42	10,294	27,799	11,282	50.80	222
2007	125,147.89	31,362	84,695	40,453	51.33	788
2007	26,073.46	6,534	17,645	8,428	51.33	164
2008	803,399.30	192,253	519,188	284,211	51.40	5,529
2008	38,340.96	9,175	24,778	13,563	51.40	264
2009	461,821.28	105,064	283,730	178,091	51.50	3,458
2009	31,185.28	7,095	19,160	12,025	51.50	233
2010	56,250.92	12,032	32,493	23,758	52.06	456
2011	49,627.42	9,995	26,992	22,635	52.20	434
2011	589,307.13	118,686	320,517	268,790	52.20	5,149
2012	89,461.04	16,872	45,564	43,897	52.35	839
2012	318,625.76	60,093	162,284	156,342	52.35	2,986
2013	67,446.85	11,823	31,929	35,518	52.53	676
2013	92,011.85	16,130	43,560	48,452	52.53	922
2014	7,695.72	1,244	3,359	4,337	52.73	82
2014	159,007.49	25,696	69,393	89,614	52.73	1,699
2015	2,004.03	298	805	1,199	52.56	23
2016	267,943.53	35,878	96,890	171,054	52.81	3,239
2016	4,871.13	652	1,761	3,110	52.81	59
2017	363,847.73	43,807	118,303	245,545	52.36	4,690
2018	2,288,468.90	241,205	651,386	1,637,083	52.32	31,290
2019	1,463,877.96	132,335	357,377	1,106,501	51.98	21,287

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-R1.5						
2020	465,555.45	34,917	94,295	371,260	51.39	7,224
2021	1,530,978.76	90,175	243,522	1,287,457	50.60	25,444
2022	3,545.70	150	405	3,141	49.12	64
	25,505,826.75	7,926,102	18,307,570	7,198,257		139,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.4 0.55

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1894	261.38	244	257	4	4.73	1
1896	6,483.38	6,012	6,322	161	5.23	31
1897	37.86	35	37	1	5.46	
1898	165.04	152	160	5	5.69	1
1899	1,443.31	1,325	1,393	50	5.92	8
1899	24.39	22	23	1	5.92	
1900	662,139.53	605,672	636,872	25,268	6.14	4,115
1900	2,068.66	1,892	1,989	80	6.14	13
1901	1,055.61	962	1,012	44	6.37	7
1901	28,263.99	25,763	27,090	1,174	6.37	184
1902	91,834.90	83,429	87,727	4,108	6.59	623
1902	6,732.80	6,117	6,432	301	6.59	46
1903	65,152.43	58,981	62,019	3,133	6.82	459
1903	8,656.66	7,837	8,241	416	6.82	61
1904	9,524.62	8,591	9,034	491	7.06	70
1904	37,852.48	34,141	35,900	1,952	7.06	276
1905	6,242.71	5,611	5,900	343	7.29	47
1905	49,710.13	44,677	46,978	2,732	7.29	375
1906	55,062.45	49,296	51,835	3,227	7.54	428
1906	3,604.90	3,227	3,393	212	7.54	28
1907	44,600.36	39,781	41,830	2,770	7.78	356
1907	141.99	127	134	8	7.78	1
1908	31,248.63	27,763	29,193	2,056	8.03	256
1908	2,874.07	2,554	2,686	188	8.03	23
1909	3,644.23	3,225	3,391	253	8.29	31
1909	18,308.16	16,200	17,035	1,273	8.29	154
1910	0.91	1	1			
1910	16,165.98	14,249	14,983	1,183	8.54	139
1911	4,294.19	3,769	3,963	331	8.81	38
1911	30,474.09	26,745	28,123	2,351	8.81	267
1912	21,960.38	19,194	20,183	1,777	9.07	196
1912	6,711.69	5,866	6,168	544	9.07	60
1913	130,884.32	113,906	119,774	11,110	9.34	1,190
1913	14,436.68	12,564	13,211	1,226	9.34	131
1914	3,322.40	2,878	3,026	296	9.62	31
1914	127,462.26	110,432	116,121	11,341	9.62	1,179
1915	529.21	457	481	48	9.89	5
1915	31,182.38	26,899	28,285	2,897	9.89	293
1916	48,362.48	41,531	43,670	4,692	10.17	461
1916	1,371.31	1,178	1,239	132	10.17	13
1917	3,949.90	3,377	3,551	399	10.45	38
1917	31,741.86	27,135	28,533	3,209	10.45	307

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1918	7,038.72	5,989	6,298	741	10.74	69
1918	36,291.42	30,878	32,469	3,822	10.74	356
1919	7,276.56	6,162	6,479	798	11.03	72
1919	27,768.31	23,514	24,725	3,043	11.03	276
1920	1,639.32	1,382	1,453	186	11.32	16
1921	36,636.23	30,729	32,312	4,324	11.61	372
1922	41,997.42	35,050	36,856	5,141	11.91	432
1922	141.02	118	124	17	11.91	1
1923	66,733.87	55,417	58,272	8,462	12.21	693
1923	5.81	5	5	1	12.21	
1924	102,451.92	84,651	89,012	13,440	12.51	1,074
1924	2,984.06	2,466	2,593	391	12.51	31
1925	1,163.73	957	1,006	158	12.82	12
1925	202,577.97	166,507	175,084	27,494	12.82	2,145
1926	2,874.23	2,350	2,471	403	13.13	31
1926	141,669.28	115,834	121,801	19,868	13.13	1,513
1927	1,319.84	1,073	1,128	192	13.45	14
1927	133,000.93	108,155	113,726	19,275	13.45	1,433
1928	47.29	38	40	7	13.76	1
1928	164,415.14	132,994	139,845	24,570	13.76	1,786
1929	124,717.61	100,312	105,479	19,239	14.09	1,365
1930	792.54	634	667	126	14.41	9
1930	113,559.86	90,832	95,511	18,049	14.41	1,253
1931	119,386.67	94,946	99,837	19,550	14.74	1,326
1931	14.14	11	12	2	14.74	
1932	97,771.37	77,294	81,276	16,495	15.08	1,094
1933	34,917.10	27,439	28,852	6,065	15.42	393
1934	24,798.64	19,367	20,365	4,434	15.77	281
1935	44,414.09	34,470	36,246	8,168	16.12	507
1936	61,448.06	47,392	49,833	11,615	16.47	705
1936	21.93	17	18	4	16.47	
1937	40,653.87	31,145	32,749	7,905	16.84	469
1937	141,230.09	108,198	113,772	27,458	16.84	1,631
1938	3,722.73	2,833	2,979	744	17.21	43
1938	121,208.53	92,236	96,987	24,222	17.21	1,407
1939	2,468.77	1,866	1,962	507	17.58	29
1939	207,278.02	156,667	164,737	42,541	17.58	2,420
1940	291,125.92	218,507	229,763	61,363	17.96	3,417
1940	892.02	670	705	187	17.96	10
1941	230,848.78	172,015	180,876	49,973	18.35	2,723
1941	44.80	33	35	10	18.35	1
1942	1,625.27	1,202	1,264	361	18.74	19

PEOPLES NATURAL GAS COMPANY LLC
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ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1942	128,046.15	94,718	99,597	28,449	18.74	1,518
1943	43,941.97	32,261	33,923	10,019	19.14	523
1943	659.99	485	510	150	19.14	8
1944	326.48	238	250	76	19.55	4
1944	75,680.89	55,131	57,971	17,710	19.55	906
1945	59,117.76	42,721	44,922	14,196	19.97	711
1945	349.24	252	265	84	19.97	4
1946	232,232.84	166,467	175,042	57,191	20.39	2,805
1946	3,535.47	2,534	2,665	870	20.39	43
1947	218,873.55	155,582	163,597	55,277	20.82	2,655
1947	2,133.03	1,516	1,594	539	20.82	26
1948	3,951.68	2,785	2,928	1,024	21.25	48
1948	137,021.98	96,581	101,556	35,466	21.25	1,669
1949	551,892.76	385,558	405,419	146,474	21.70	6,750
1949	13,241.91	9,251	9,728	3,514	21.70	162
1950	759,290.37	525,809	552,895	206,395	22.14	9,322
1950	10,818.10	7,492	7,878	2,940	22.14	133
1951	850,441.28	583,496	613,554	236,887	22.60	10,482
1951	16,132.65	11,069	11,639	4,494	22.60	199
1952	22,030.32	14,971	15,742	6,288	23.07	273
1952	1,375,807.89	934,972	983,135	392,673	23.07	17,021
1953	1,523,101.48	1,025,139	1,077,947	445,154	23.54	18,911
1953	16,822.65	11,323	11,906	4,917	23.54	209
1954	15,554.36	10,365	10,899	4,655	24.02	194
1954	844,675.09	562,883	591,879	252,796	24.02	10,524
1955	15,480.83	10,211	10,737	4,744	24.51	194
1955	1,105,117.28	728,913	766,462	338,655	24.51	13,817
1956	7,877.22	5,142	5,407	2,470	25.00	99
1956	1,533,307.11	1,000,912	1,052,472	480,835	25.00	19,233
1957	1,163,656.65	751,524	790,237	373,420	25.50	14,644
1957	15,800.10	10,204	10,730	5,070	25.50	199
1958	1,430,451.95	913,701	960,769	469,683	26.01	18,058
1958	51,556.36	32,932	34,628	16,928	26.01	651
1959	38,086.98	24,058	25,297	12,790	26.52	482
1959	1,196,658.06	755,893	794,831	401,827	26.52	15,152
1960	78,678.43	49,120	51,650	27,028	27.05	999
1960	1,078,944.79	673,596	708,295	370,650	27.05	13,702
1961	1,381,442.92	852,267	896,170	485,273	27.58	17,595
1961	86,522.87	53,379	56,129	30,394	27.58	1,102
1962	94,703.75	57,730	60,704	34,000	28.11	1,210
1962	1,360,013.57	829,037	871,743	488,271	28.11	17,370
1963	1,477,851.57	889,578	935,403	542,449	28.66	18,927

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1963	197,255.89	118,736	124,852	72,404	28.66	2,526
1964	1,450,542.77	862,072	906,480	544,063	29.21	18,626
1964	302,739.91	179,921	189,189	113,551	29.21	3,887
1965	314,788.36	184,633	194,144	120,644	29.77	4,053
1965	1,668,476.76	978,612	1,029,023	639,454	29.77	21,480
1966	1,910,822.67	1,105,889	1,162,857	747,966	30.33	24,661
1966	361,422.69	209,173	219,948	141,475	30.33	4,665
1967	1,973,482.10	1,126,523	1,184,554	788,928	30.90	25,532
1967	386,484.76	220,617	231,982	154,503	30.90	5,000
1968	2,295,235.57	1,291,713	1,358,253	936,983	31.48	29,764
1968	426,594.98	240,079	252,446	174,149	31.48	5,532
1969	601,764.03	333,726	350,917	250,847	32.07	7,822
1969	1,861,337.65	1,032,261	1,085,436	775,902	32.07	24,194
1970	1,873,262.80	1,023,532	1,076,257	797,006	32.66	24,403
1970	541,078.82	295,640	310,869	230,210	32.66	7,049
1971	615,773.55	331,323	348,390	267,384	33.26	8,039
1971	2,575,414.87	1,385,728	1,457,111	1,118,304	33.26	33,623
1972	435,115.56	230,489	242,362	192,754	33.86	5,693
1972	3,187,980.71	1,688,737	1,775,729	1,412,252	33.86	41,709
1973	3,918,704.61	2,042,625	2,147,847	1,770,858	34.47	51,374
1973	345,863.35	180,281	189,568	156,295	34.47	4,534
1974	3,521,767.39	1,805,399	1,898,401	1,623,366	35.09	46,263
1974	733,042.06	375,787	395,145	337,897	35.09	9,629
1975	283,770.32	143,029	150,397	133,373	35.71	3,735
1975	2,106,691.08	1,061,836	1,116,534	990,157	35.71	27,728
1976	1,644,817.71	814,645	856,610	788,208	36.34	21,690
1976	549,434.19	272,124	286,142	263,292	36.34	7,245
1977	3,946,666.96	1,919,619	2,018,505	1,928,162	36.98	52,141
1977	549,807.96	267,421	281,197	268,611	36.98	7,264
1978	781,265.79	373,054	392,271	388,995	37.62	10,340
1978	3,034,581.87	1,449,013	1,523,656	1,510,926	37.62	40,163
1979	3,554,259.25	1,665,064	1,750,837	1,803,422	38.27	47,124
1979	985,918.47	461,873	485,666	500,252	38.27	13,072
1980	633,383.85	291,002	305,992	327,392	38.92	8,412
1980	4,789,305.69	2,200,399	2,313,748	2,475,558	38.92	63,606
1981	5,680,705.96	2,557,908	2,689,674	2,991,032	39.58	75,569
1981	773,822.79	348,437	366,386	407,437	39.58	10,294
1982	805,635.20	355,374	373,680	431,955	40.24	10,734
1982	4,897,072.75	2,160,148	2,271,424	2,625,649	40.24	65,250
1983	3,530,296.30	1,918,363	2,017,184	1,513,112	34.59	43,744
1983	975,206.55	529,927	557,225	417,982	34.59	12,084
1984	1,405,934.94	751,050	789,739	616,196	35.02	17,596

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1984	4,929,879.70	2,633,542	2,769,204	2,160,676	35.02	61,698
1985	1,010,698.75	530,415	557,738	452,961	35.46	12,774
1985	5,736,003.73	3,010,255	3,165,323	2,570,681	35.46	72,495
1986	1,342,126.27	691,463	727,082	615,044	35.91	17,127
1986	5,011,838.23	2,582,099	2,715,111	2,296,727	35.91	63,958
1987	3,221,955.96	1,628,699	1,712,598	1,509,358	36.36	41,511
1987	5,663,709.66	2,863,005	3,010,487	2,653,223	36.36	72,971
1988	4,437,607.11	2,198,834	2,312,103	2,125,504	36.82	57,727
1988	1,353,807.09	670,811	705,367	648,440	36.82	17,611
1989	5,049,524.86	2,450,534	2,576,769	2,472,756	37.30	66,294
1989	2,347,730.12	1,139,353	1,198,045	1,149,685	37.30	30,823
1990	6,464,632.32	3,048,074	3,205,090	3,259,542	38.30	85,106
1990	1,555,483.59	733,411	771,191	784,293	38.30	20,478
1991	1,886,889.55	869,856	914,665	972,225	38.78	25,070
1991	5,795,335.53	2,671,650	2,809,275	2,986,061	38.78	77,000
1992	3,117,995.38	1,414,323	1,487,179	1,630,816	38.75	42,086
1992	7,818,182.10	3,546,327	3,729,009	4,089,173	38.75	105,527
1993	2,624,756.02	1,161,717	1,221,561	1,403,195	39.25	35,750
1993	7,039,418.88	3,115,647	3,276,144	3,763,275	39.25	95,880
1994	2,078,938.94	896,854	943,054	1,135,885	39.76	28,569
1994	8,426,218.92	3,635,071	3,822,325	4,603,894	39.76	115,792
1995	1,399,044.51	587,599	617,868	781,177	40.28	19,394
1995	7,893,012.95	3,315,065	3,485,834	4,407,179	40.28	109,414
1996	1,937,443.20	791,252	832,012	1,105,431	40.80	27,094
1996	5,593,325.87	2,284,314	2,401,986	3,191,340	40.80	78,219
1997	5,055,539.85	2,005,027	2,108,312	2,947,228	41.33	71,310
1997	2,782,056.29	1,103,364	1,160,202	1,621,854	41.33	39,242
1998	2,930,434.84	1,127,045	1,185,103	1,745,332	41.86	41,695
1998	2,688,164.03	1,033,868	1,087,126	1,601,038	41.86	38,247
1999	2,851,327.58	1,062,120	1,116,833	1,734,495	42.40	40,908
1999	4,943,073.77	1,841,295	1,936,146	3,006,928	42.40	70,918
2000	4,348,228.08	1,576,233	1,657,430	2,690,798	42.50	63,313
2000	3,071,906.22	1,113,566	1,170,929	1,900,977	42.50	44,729
2001	5,469,067.39	1,913,080	2,011,629	3,457,438	43.06	80,293
2001	2,370,346.32	829,147	871,859	1,498,487	43.06	34,800
2002	3,443,410.53	1,160,085	1,219,845	2,223,566	43.62	50,976
2002	7,590,941.91	2,557,388	2,689,127	4,901,815	43.62	112,375
2003	10,086,726.72	3,288,273	3,457,662	6,629,065	43.77	151,452
2003	2,823,208.20	920,366	967,777	1,855,431	43.77	42,390
2004	12,085,361.46	3,777,884	3,972,494	8,112,867	44.35	182,928
2004	3,070,201.69	959,745	1,009,184	2,061,018	44.35	46,472
2005	3,660,575.25	1,101,467	1,158,207	2,502,368	44.53	56,195

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
2005	15,299,752.53	4,603,696	4,840,847	10,458,906	44.53	234,873
2006	2,734,947.05	784,930	825,364	1,909,583	45.13	42,313
2006	12,761,653.11	3,662,594	3,851,266	8,910,387	45.13	197,438
2007	8,749,963.90	2,403,615	2,527,433	6,222,531	45.33	137,272
2007	3,114,680.88	855,603	899,678	2,215,003	45.33	48,864
2008	7,991,785.23	2,080,262	2,187,423	5,804,362	45.94	126,347
2008	4,043,901.43	1,052,628	1,106,852	2,937,049	45.94	63,932
2009	11,761,229.38	2,907,376	3,057,144	8,704,085	46.18	188,482
2009	1,772,465.55	438,153	460,724	1,311,742	46.18	28,405
2010	10,733,929.30	2,509,593	2,638,870	8,095,059	46.44	174,312
2010	2,092,866.17	489,312	514,518	1,578,348	46.44	33,987
2011	2,640,745.12	580,700	610,614	2,030,131	46.71	43,462
2011	16,196,785.69	3,561,673	3,745,146	12,451,640	46.71	266,573
2012	43,823,561.46	9,010,124	9,474,263	34,349,298	47.01	730,681
2012	4,593,957.41	944,518	993,173	3,600,784	47.01	76,596
2013	4,790,105.49	920,179	967,580	3,822,525	46.97	81,382
2013	21,334,200.52	4,098,300	4,309,416	17,024,785	46.97	362,461
2014	4,053,886.38	717,133	754,075	3,299,811	47.30	69,763
2014	26,502,243.35	4,688,247	4,929,753	21,572,490	47.30	456,078
2015	33,640,973.06	5,456,566	5,737,651	27,903,322	47.33	589,548
2015	2,030,648.69	329,371	346,338	1,684,311	47.33	35,587
2016	31,848,910.22	4,681,790	4,922,963	26,925,947	47.39	568,178
2016	2,664,829.10	391,730	411,909	2,252,920	47.39	47,540
2017	51,389,330.05	6,742,280	7,089,596	44,299,734	47.48	933,019
2017	4,261,090.14	559,055	587,854	3,673,236	47.48	77,364
2018	2,174,484.24	250,718	263,633	1,910,851	47.31	40,390
2018	77,906,151.00	8,982,579	9,445,299	68,460,852	47.31	1,447,069
2019	2,457,001.96	243,735	256,291	2,200,711	46.92	46,903
2019	64,007,524.70	6,349,546	6,676,631	57,330,894	46.92	1,221,886
2020	4,087,344.60	335,571	352,857	3,734,488	46.59	80,156
2020	69,810,954.61	5,731,479	6,026,725	63,784,230	46.59	1,369,054
2021	8,911,727.94	575,698	605,354	8,306,374	45.85	181,164
2021	128,787,995.71	8,319,705	8,748,278	120,039,718	45.85	2,618,096
2022	8,836,807.53	410,028	431,150	8,405,658	44.56	188,637
2022	152,338,569.38	7,068,510	7,432,631	144,905,938	44.56	3,251,929
2023	3,924,038.28	118,898	125,023	3,799,015	42.72	88,928

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
2023	149,338,846.01	4,524,967	4,758,061	144,580,785	42.72	3,384,382
2024	75,755,362.64	333,324	350,495	75,404,868	37.43	2,014,557
2024	8,798,158.88	38,712	40,706	8,757,453	37.43	233,969
	1,366,669,856.47	236,274,771	248,446,020	1,118,223,836		25,557,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 1.87

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1885	6,207.15	6,049	6,165	42	1.83	23
1888	7,433.77	7,141	7,278	156	2.84	55
1889	15,547.51	14,861	15,146	402	3.18	126
1890	37.86	36	37	1	3.52	
1891	26,196.63	24,796	25,272	925	3.85	240
1893	36.13	34	35	1	4.45	
1894	786.08	734	748	38	4.73	8
1896	6,591.83	6,113	6,230	362	5.23	69
1897	1,428.32	1,320	1,345	83	5.46	15
1898	88.49	81	83	5	5.69	1
1899	7,838.46	7,194	7,332	506	5.92	85
1900	289,107.94	264,453	269,531	19,577	6.14	3,188
1901	15,359.10	14,000	14,269	1,090	6.37	171
1902	52,144.87	47,372	48,282	3,863	6.59	586
1903	36,442.83	32,991	33,625	2,818	6.82	413
1904	20,939.67	18,886	19,249	1,691	7.06	240
1905	17,529.80	15,755	16,058	1,472	7.29	202
1906	19,654.17	17,596	17,934	1,720	7.54	228
1907	3,525.00	3,144	3,204	321	7.78	41
1908	47,991.69	42,639	43,458	4,534	8.03	565
1909	15,311.53	13,549	13,809	1,503	8.29	181
1910	8,171.04	7,202	7,340	831	8.54	97
1911	13,678.95	12,005	12,236	1,443	8.81	164
1912	9,940.72	8,688	8,855	1,086	9.07	120
1913	12,066.68	10,501	10,703	1,364	9.34	146
1914	9,199.69	7,971	8,124	1,076	9.62	112
1915	18,489.59	15,950	16,256	2,234	9.89	226
1916	8,669.07	7,445	7,588	1,081	10.17	106
1917	12,194.18	10,424	10,624	1,570	10.45	150
1918	9,734.74	8,283	8,442	1,293	10.74	120
1919	4,896.10	4,146	4,226	670	11.03	61
1920	5,270.76	4,442	4,527	744	11.32	66
1921	30,164.74	25,301	25,787	4,378	11.61	377
1922	9,792.85	8,173	8,330	1,463	11.91	123
1923	27,311.06	22,680	23,116	4,195	12.21	344
1924	24,028.32	19,853	20,234	3,794	12.51	303
1925	23,991.77	19,720	20,099	3,893	12.82	304
1926	20,231.60	16,542	16,860	3,372	13.13	257
1927	53,119.47	43,196	44,026	9,093	13.45	676
1928	25,891.60	20,943	21,345	4,547	13.76	330
1929	31,032.89	24,960	25,439	5,594	14.09	397
1930	70,748.13	56,589	57,676	13,072	14.41	907

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1931	46,212.37	36,752	37,458	8,754	14.74	594
1932	27,409.24	21,669	22,085	5,324	15.08	353
1933	18,040.08	14,176	14,448	3,592	15.42	233
1934	10,969.92	8,567	8,732	2,238	15.77	142
1935	19,912.85	15,455	15,752	4,161	16.12	258
1936	17,494.30	13,492	13,751	3,743	16.47	227
1937	57,700.66	44,205	45,054	12,647	16.84	751
1938	59,232.64	45,074	45,940	13,293	17.21	772
1939	52,498.42	39,680	40,442	12,056	17.58	686
1940	122,668.63	92,070	93,838	28,831	17.96	1,605
1941	280,002.22	208,641	212,648	67,354	18.35	3,671
1942	105,084.59	77,733	79,226	25,859	18.74	1,380
1943	43,054.56	31,609	32,216	10,839	19.14	566
1944	81,175.99	59,134	60,270	20,906	19.55	1,069
1945	66,778.41	48,257	49,184	17,594	19.97	881
1946	149,130.44	106,898	108,951	40,179	20.39	1,971
1947	156,960.01	111,572	113,715	43,245	20.82	2,077
1948	156,521.46	110,326	112,445	44,076	21.25	2,074
1949	355,659.42	248,467	253,238	102,421	21.70	4,720
1950	372,838.93	258,191	263,149	109,690	22.14	4,954
1951	1,084,065.67	743,788	758,071	325,995	22.60	14,425
1952	725,204.53	492,834	502,298	222,907	23.07	9,662
1953	868,441.66	584,513	595,738	272,704	23.54	11,585
1954	471,077.59	313,921	319,949	151,129	24.02	6,292
1955	1,041,083.49	686,678	699,865	341,218	24.51	13,922
1956	880,145.83	574,542	585,575	294,571	25.00	11,783
1957	1,321,250.91	853,303	869,689	451,562	25.50	17,708
1958	2,180,831.60	1,393,006	1,419,757	761,075	26.01	29,261
1959	3,101,884.41	1,959,367	1,996,994	1,104,890	26.52	41,663
1960	2,276,233.06	1,421,075	1,448,365	827,868	27.05	30,605
1961	3,118,957.25	1,924,209	1,961,160	1,157,797	27.58	41,980
1962	2,521,547.27	1,537,085	1,566,602	954,945	28.11	33,972
1963	2,307,729.70	1,389,115	1,415,791	891,939	28.66	31,121
1964	2,516,649.03	1,495,670	1,524,392	992,257	29.21	33,970
1965	2,949,324.33	1,729,867	1,763,086	1,186,238	29.77	39,847
1966	3,530,321.81	2,043,174	2,082,410	1,447,912	30.33	47,739
1967	4,115,824.13	2,349,436	2,394,553	1,721,271	30.90	55,705
1968	4,440,064.93	2,498,780	2,546,765	1,893,300	31.48	60,143
1969	3,831,878.58	2,125,083	2,165,892	1,665,987	32.07	51,948
1970	2,976,544.61	1,626,354	1,657,586	1,318,959	32.66	40,385
1971	4,501,947.56	2,422,318	2,468,835	2,033,113	33.26	61,128
1972	6,681,600.90	3,539,378	3,607,346	3,074,255	33.86	90,793

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
1973	7,825,059.07	4,078,812	4,157,139	3,667,920	34.47	106,409
1974	6,215,855.10	3,186,496	3,247,688	2,968,167	35.09	84,587
1975	3,382,503.06	1,704,883	1,737,623	1,644,880	35.71	46,062
1976	2,846,141.42	1,409,637	1,436,707	1,409,434	36.34	38,785
1977	5,035,817.28	2,449,371	2,496,407	2,539,410	36.98	68,670
1978	3,772,940.97	1,801,579	1,836,176	1,936,765	37.62	51,482
1979	7,920,091.43	3,710,325	3,781,576	4,138,515	38.27	108,140
1980	10,139,571.38	4,658,525	4,747,985	5,391,586	38.92	138,530
1981	14,417,232.19	6,491,791	6,616,456	7,800,776	39.58	197,089
1982	9,220,590.14	4,067,295	4,145,401	5,075,189	40.24	126,123
1983	6,844,013.30	3,719,037	3,790,455	3,053,558	34.59	88,279
1984	8,919,592.14	4,764,846	4,856,347	4,063,245	35.02	116,026
1985	17,170,323.49	9,010,986	9,184,028	7,986,295	35.46	225,220
1986	11,766,906.10	6,062,310	6,178,727	5,588,179	35.91	155,616
1987	17,811,343.57	9,003,634	9,176,535	8,634,809	36.36	237,481
1988	12,309,680.23	6,099,447	6,216,577	6,093,103	36.82	165,484
1989	14,421,670.86	6,998,837	7,133,239	7,288,432	37.30	195,400
1990	17,006,686.24	8,018,653	8,172,639	8,834,047	38.30	230,654
1991	15,956,013.03	7,355,722	7,496,977	8,459,036	38.78	218,129
1992	17,695,094.75	8,026,495	8,180,631	9,514,464	38.75	245,535
1993	12,854,163.83	5,689,253	5,798,506	7,055,658	39.25	179,762
1994	13,528,979.67	5,836,402	5,948,481	7,580,499	39.76	190,656
1995	15,451,321.88	6,489,555	6,614,177	8,837,145	40.28	219,393
1996	10,853,710.29	4,432,655	4,517,777	6,335,933	40.80	155,292
1997	11,432,331.99	4,534,063	4,621,133	6,811,199	41.33	164,800
1998	10,571,708.32	4,065,879	4,143,958	6,427,750	41.86	153,554
1999	11,201,942.87	4,172,724	4,252,855	6,949,088	42.40	163,894
2000	9,783,063.40	3,546,360	3,614,462	6,168,601	42.50	145,144
2001	18,123,849.71	6,339,723	6,461,467	11,662,383	43.06	270,840
2002	23,345,700.97	7,865,167	8,016,205	15,329,496	43.62	351,433
2003	20,230,155.39	6,595,031	6,721,678	13,508,477	43.77	308,624
2004	22,519,831.34	7,039,699	7,174,885	15,344,946	44.35	345,997
2005	24,973,118.77	7,514,411	7,658,714	17,314,405	44.53	388,826
2006	21,107,486.97	6,057,849	6,174,181	14,933,306	45.13	330,895
2007	20,747,606.52	5,699,368	5,808,815	14,938,792	45.33	329,556
2008	16,794,187.73	4,371,527	4,455,475	12,338,713	45.94	268,583
2009	16,943,715.91	4,188,487	4,268,920	12,674,796	46.18	274,465
2010	19,756,093.05	4,618,975	4,707,675	15,048,418	46.44	324,040
2011	14,579,881.20	3,206,116	3,267,684	11,312,197	46.71	242,179
2012	20,497,917.10	4,214,372	4,295,303	16,202,614	47.01	344,663
2013	17,375,838.40	3,337,899	3,401,998	13,973,840	46.97	297,506
2013	3,324,759.39	638,686	650,951	2,673,808	46.97	56,926

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 72-R1.5						
2014	14,414,699.10	2,549,960	2,598,928	11,815,771	47.30	249,805
2014	3,560,016.19	629,767	641,861	2,918,155	47.30	61,695
2015	16,999,594.90	2,757,334	2,810,284	14,189,311	47.33	299,795
2015	2,324,822.76	377,086	384,327	1,940,496	47.33	40,999
2016	10,307,413.62	1,515,190	1,544,287	8,763,127	47.39	184,915
2016	23,951,139.08	3,520,817	3,588,429	20,362,710	47.39	429,684
2017	34,157,392.79	4,481,450	4,567,509	29,589,884	47.48	623,207
2017	7,259,555.42	952,454	970,744	6,288,811	47.48	132,452
2018	11,096,299.80	1,279,403	1,303,972	9,792,328	47.31	206,982
2018	58,527,985.40	6,748,277	6,877,867	51,650,118	47.31	1,091,738
2019	5,423,614.23	538,023	548,355	4,875,259	46.92	103,906
2019	66,397,696.01	6,586,651	6,713,138	59,684,558	46.92	1,272,049
2020	63,222,482.96	5,190,566	5,290,243	57,932,240	46.59	1,243,448
2020	7,906,033.03	649,085	661,550	7,244,483	46.59	155,494
2021	87,550,998.36	5,655,794	5,764,405	81,786,593	45.85	1,783,786
2021	7,894,163.89	509,963	519,756	7,374,408	45.85	160,838
2022	102,466,378.03	4,754,440	4,845,742	97,620,636	44.56	2,190,768
2022	9,076,482.66	421,149	429,236	8,647,247	44.56	194,059
2023	114,057,865.24	3,455,953	3,522,319	110,535,546	42.72	2,587,443
2023	6,579,646.42	199,363	203,192	6,376,454	42.72	149,262
2024	85,625,770.11	376,753	383,988	85,241,782	37.43	2,277,365
2024	4,431,655.23	19,499	19,873	4,411,782	37.43	117,868
	1,370,566,972.45	302,431,081	308,238,802	1,062,328,170		24,724,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.0 1.80

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1891	33.73	34	34			
1898	23.44	23	23			
1900	128.30	128	128			
1901	82.90	83	83			
1902	112.12	112	112			
1904	253.05	253	253			
1905	1.59	2	2			
1906	25.53	26	26			
1906	62.29	62	62			
1907	152.63	153	153			
1907	30.59	31	31			
1908	55.65	56	56			
1909	80.40	80	80			
1910	19.55	20	20			
1911	73.51	74	74			
1913	96.06	96	96			
1914	21.22	21	21			
1915	89.54	89	90			
1916	21.52	21	22			
1918	127.99	125	128			
1919	292.85	283	293			
1920	44.62	43	45			
1921	194.61	186	195			
1922	641.05	609	641			
1922	43.13	41	43			
1923	29.83	28	30			
1924	275.48	258	275			
1925	514.93	480	515			
1926	37.48	35	37			
1927	22.71	21	23			
1927	959.86	887	960			
1928	2,519.41	2,318	2,519			
1929	945.07	866	945			
1930	1,390.48	1,268	1,390			
1931	266.75	242	267			
1931	104.19	95	104			
1932	275.17	249	275			
1932	297.26	269	297			
1933	89.29	80	89			
1933	224.14	202	224			
1934	214.50	192	214			
1934	1,439.40	1,288	1,439			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1935	10.63	9	11			
1935	296.26	264	296			
1936	575.16	509	575			
1936	57.95	51	58			
1937	4,924.04	4,339	4,924			
1937	29.65	26	30			
1938	1,118.44	980	1,118			
1938	150.39	132	150			
1939	264.50	230	264			
1939	445.24	388	445			
1940	3,651.88	3,165	3,652			
1940	92.63	80	93			
1941	65.32	56	65			
1941	799.03	688	799			
1942	1,610.53	1,379	1,611			
1943	2,547.58	2,169	2,548			
1944	90.17	76	90			
1944	1,446.98	1,224	1,447			
1945	2,191.37	1,842	2,191			
1946	2,001.45	1,672	2,001			
1947	3,300.50	2,739	3,300			
1948	284.55	235	285			
1948	4,088.95	3,370	4,089			
1949	873.07	715	873			
1949	15,654.44	12,817	15,654			
1950	24,752.68	20,122	24,753			
1950	912.90	742	913			
1951	43,516.88	35,122	43,240	277	10.61	26
1951	4,568.50	3,687	4,539	30	10.61	3
1952	75,473.31	60,474	74,451	1,022	10.93	94
1952	1,201.71	963	1,186	16	10.93	1
1953	120,965.36	96,200	118,435	2,530	11.26	225
1953	2,619.87	2,084	2,566	54	11.26	5
1954	4,325.39	3,413	4,202	123	11.60	11
1954	35,364.12	27,905	34,355	1,009	11.60	87
1955	5,881.53	4,605	5,669	213	11.94	18
1955	87,290.20	68,340	84,136	3,154	11.94	264
1956	61,267.57	47,577	58,574	2,694	12.29	219
1956	6,271.38	4,870	5,996	275	12.29	22
1957	4,592.65	3,536	4,353	240	12.65	19
1957	66,160.96	50,944	62,719	3,442	12.65	272
1958	171,332.53	130,804	161,037	10,296	13.01	791

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1958	5,895.96	4,501	5,541	355	13.01	27
1959	73,516.92	55,619	68,474	5,043	13.39	377
1959	10,001.65	7,567	9,316	686	13.39	51
1960	10,169.63	7,624	9,386	784	13.77	57
1960	60,861.45	45,624	56,169	4,692	13.77	341
1961	10,753.46	7,985	9,831	922	14.16	65
1961	83,805.63	62,230	76,613	7,193	14.16	508
1962	108,991.90	80,138	98,660	10,332	14.56	710
1962	11,080.34	8,147	10,030	1,050	14.56	72
1963	25,384.05	18,480	22,751	2,633	14.96	176
1963	84,099.31	61,224	75,375	8,724	14.96	583
1964	66,169.85	47,666	58,683	7,487	15.38	487
1964	5,003.11	3,604	4,437	566	15.38	37
1965	17,643.62	12,572	15,478	2,166	15.81	137
1965	74,044.60	52,760	64,955	9,090	15.81	575
1966	75,049.39	52,890	65,115	9,934	16.24	612
1966	10,391.43	7,323	9,016	1,375	16.24	85
1967	15,475.32	10,779	13,270	2,205	16.69	132
1967	92,189.47	64,215	79,057	13,132	16.69	787
1968	177,200.82	121,978	150,171	27,030	17.14	1,577
1968	17,243.72	11,870	14,614	2,630	17.14	153
1969	12,100.01	8,228	10,130	1,970	17.60	112
1969	130,370.92	88,652	109,142	21,229	17.60	1,206
1970	102,896.19	69,071	85,036	17,860	18.08	988
1970	30,100.81	20,206	24,876	5,225	18.08	289
1971	157,536.44	104,376	128,501	29,035	18.56	1,564
1971	17,032.78	11,285	13,893	3,140	18.56	169
1972	277,613.46	181,459	223,400	54,213	19.05	2,846
1972	22,515.59	14,717	18,119	4,397	19.05	231
1973	14,112.93	9,096	11,198	2,915	19.55	149
1973	229,848.98	148,149	182,391	47,458	19.55	2,428
1974	269,188.99	171,008	210,533	58,656	20.06	2,924
1974	12,577.87	7,990	9,837	2,741	20.06	137
1975	274,030.24	171,494	211,132	62,898	20.58	3,056
1975	15,549.25	9,731	11,980	3,569	20.58	173
1976	26,140.50	16,107	19,830	6,310	21.11	299
1976	520,372.51	320,643	394,754	125,619	21.11	5,951
1977	261,800.54	158,745	195,436	66,365	21.65	3,065
1977	12,983.01	7,872	9,691	3,292	21.65	152
1978	418,870.06	249,797	307,533	111,337	22.20	5,015
1978	6,369.92	3,799	4,677	1,693	22.20	76
1979	418,603.49	245,377	302,091	116,512	22.76	5,119

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1979	13,933.65	8,168	10,056	3,878	22.76	170
1980	409,440.61	235,838	290,348	119,093	23.32	5,107
1980	16,292.92	9,385	11,554	4,739	23.32	203
1981	1,347,899.93	762,170	938,332	409,568	23.90	17,137
1981	144,228.60	81,554	100,404	43,825	23.90	1,834
1982	1,016,349.26	563,982	694,336	322,013	24.48	13,154
1982	71,211.90	39,516	48,649	22,563	24.48	922
1983	181,898.76	119,071	146,592	35,307	21.72	1,626
1983	726,763.00	475,739	585,698	141,065	21.72	6,495
1984	773,471.39	497,110	612,008	161,463	22.33	7,231
1984	136,905.40	87,989	108,326	28,579	22.33	1,280
1985	73,420.24	46,585	57,352	16,068	22.56	712
1985	1,130,686.54	717,421	883,240	247,447	22.56	10,968
1986	139,552.48	86,816	106,882	32,670	23.18	1,409
1986	896,197.85	557,525	686,387	209,811	23.18	9,051
1987	136,229.76	83,032	102,223	34,007	23.81	1,428
1987	927,166.47	565,108	695,723	231,443	23.81	9,720
1988	93,923.15	56,391	69,425	24,498	24.07	1,018
1988	943,598.77	566,537	697,482	246,117	24.07	10,225
1989	244,381.85	143,525	176,698	67,684	24.71	2,739
1989	835,510.16	490,695	604,110	231,400	24.71	9,365
1990	229,111.81	132,289	162,865	66,247	25.01	2,649
1990	812,304.65	469,025	577,432	234,873	25.01	9,391
1991	1,375,394.49	775,447	954,678	420,716	25.66	16,396
1991	225,677.50	127,237	156,646	69,032	25.66	2,690
1992	946,838.08	523,886	644,973	301,865	25.97	11,624
1992	271,931.72	150,460	185,236	86,696	25.97	3,338
1993	230,075.75	124,057	152,731	77,345	26.64	2,903
1993	697,494.72	376,089	463,015	234,480	26.64	8,802
1994	98,089.63	51,782	63,750	34,340	26.98	1,273
1994	1,075,383.58	567,695	698,908	376,476	26.98	13,954
1995	736,105.15	377,843	465,175	270,930	27.65	9,799
1995	259,475.16	133,189	163,973	95,502	27.65	3,454
1996	38,301.75	19,204	23,643	14,659	28.01	523
1996	343,180.25	172,071	211,842	131,338	28.01	4,689
1997	890,000.38	435,210	535,801	354,199	28.39	12,476
1997	59,962.65	29,322	36,099	23,864	28.39	841
1998	33,394.22	15,816	19,472	13,922	29.08	479
1998	519,725.01	246,142	303,033	216,692	29.08	7,452
1999	93,440.24	43,039	52,987	40,453	29.48	1,372
1999	595,225.31	274,161	337,528	257,697	29.48	8,741
2000	684,118.20	305,869	376,565	307,553	29.89	10,289

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2000	138,362.11	61,862	76,160	62,202	29.89	2,081
2001	161,590.89	69,630	85,724	75,867	30.60	2,479
2001	1,771,192.46	763,207	939,609	831,583	30.60	27,176
2002	251,620.38	104,850	129,084	122,536	31.03	3,949
2002	1,081,305.83	450,580	554,723	526,583	31.03	16,970
2003	227,359.70	91,444	112,580	114,780	31.46	3,648
2003	1,000,881.82	402,555	495,598	505,284	31.46	16,061
2004	204,136.71	79,042	97,311	106,826	31.92	3,347
2004	858,954.60	332,587	409,459	449,496	31.92	14,082
2005	163,287.57	60,710	74,742	88,546	32.38	2,735
2005	1,250,176.61	464,816	572,250	677,927	32.38	20,937
2006	3,408,410.34	1,213,735	1,494,268	1,914,142	32.85	58,269
2006	193,803.70	69,013	84,964	108,840	32.85	3,313
2007	1,284,508.95	438,788	540,206	744,303	33.09	22,493
2007	152,272.31	52,016	64,039	88,233	33.09	2,666
2008	4,706,535.62	1,529,624	1,883,169	2,823,367	33.58	84,079
2008	55,222.98	17,947	22,095	33,128	33.58	987
2009	3,220,516.93	996,428	1,226,734	1,993,783	33.85	58,901
2009	75,266.36	23,287	28,669	46,597	33.85	1,377
2010	707,621.22	206,484	254,209	453,412	34.38	13,188
2010	209,071.47	61,007	75,108	133,963	34.38	3,897
2011	206,268.84	56,765	69,885	136,384	34.68	3,933
2011	2,001,130.62	550,711	677,998	1,323,133	34.68	38,153
2012	70,993.06	18,309	22,541	48,452	35.00	1,384
2012	770,480.41	198,707	244,635	525,845	35.00	15,024
2013	2,638,734.26	633,560	779,996	1,858,738	35.34	52,596
2013	105,207.64	25,260	31,098	74,110	35.34	2,097
2014	1,071,267.86	237,393	292,262	779,006	35.71	21,815
2014	191,786.01	42,500	52,323	139,463	35.71	3,905
2015	129,079.48	26,268	32,339	96,740	35.88	2,696
2015	2,292,579.55	466,540	574,373	1,718,207	35.88	47,888
2016	1,179,354.47	217,709	268,029	911,325	36.08	25,258
2016	101,732.50	18,780	23,121	78,612	36.08	2,179
2017	372,838.89	61,742	76,013	296,826	36.12	8,218
2017	6,017,402.36	996,482	1,226,801	4,790,601	36.12	132,630
2018	771,834.96	112,302	138,259	633,576	36.21	17,497
2018	501,374.15	72,950	89,811	411,563	36.21	11,366
2019	189,914.00	23,739	29,226	160,688	36.16	4,444
2019	1,574,410.34	196,801	242,288	1,332,122	36.16	36,840
2020	2,392,299.66	248,321	305,716	2,086,584	35.99	57,977
2020	263,756.13	27,378	33,706	230,050	35.99	6,392
2021	6,864,365.64	562,878	692,977	6,171,389	35.44	174,136

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2021	1,103,961.29	90,525	111,448	992,513	35.44	28,005
2022	1,293,186.63	75,910	93,455	1,199,732	34.73	34,545
2022	5,294,170.89	310,768	382,596	4,911,575	34.73	141,422
2023	7,248,494.42	278,342	342,676	6,905,818	33.39	206,823
2023	1,033,659.93	39,693	48,867	984,793	33.39	29,494
2024	3,771,271.38	21,496	26,464	3,744,807	29.24	128,071
2024	2,515,935.74	14,341	17,656	2,498,280	29.24	85,440
	98,604,850.80	28,034,342	34,510,566	64,094,285		1,973,347
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.5 2.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1951	10,920.83	9,293	10,804	117	8.20	14
1952	42,488.45	35,907	41,747	741	8.52	87
1953	58,868.84	49,407	57,442	1,427	8.84	161
1954	95,279.86	79,394	92,306	2,974	9.17	324
1955	119,119.59	98,544	114,570	4,550	9.50	479
1956	163,428.40	134,189	156,012	7,416	9.84	754
1957	200,653.31	163,442	190,023	10,630	10.20	1,042
1958	255,772.74	206,710	240,327	15,446	10.55	1,464
1959	367,463.93	294,504	342,399	25,065	10.92	2,295
1960	402,483.27	319,793	371,801	30,682	11.30	2,715
1961	573,815.64	451,960	525,463	48,353	11.68	4,140
1962	483,039.66	376,945	438,248	44,792	12.08	3,708
1963	823,683.56	636,782	740,342	83,342	12.48	6,678
1964	1,194,893.05	914,631	1,063,378	131,515	12.90	10,195
1965	1,703,524.39	1,290,658	1,500,559	202,965	13.33	15,226
1966	1,748,943.85	1,311,393	1,524,666	224,278	13.76	16,299
1967	1,596,980.51	1,184,385	1,377,003	219,978	14.21	15,481
1968	2,237,624.89	1,640,783	1,907,625	330,000	14.67	22,495
1969	2,275,665.64	1,649,243	1,917,461	358,205	15.14	23,660
1970	2,766,769.60	1,981,007	2,303,180	463,590	15.62	29,679
1971	2,831,485.74	2,002,115	2,327,721	503,765	16.11	31,270
1972	2,760,027.51	1,926,499	2,239,807	520,221	16.61	31,320
1973	2,633,549.18	1,813,804	2,108,785	524,764	17.12	30,652
1973	43,205.51	29,757	34,596	8,610	17.12	503
1974	2,678,534.15	1,819,448	2,115,347	563,187	17.64	31,927
1974	85,046.70	57,770	67,165	17,882	17.64	1,014
1975	109,204.15	73,127	85,020	24,184	18.17	1,331
1975	2,671,149.97	1,788,709	2,079,608	591,542	18.17	32,556
1976	3,553,566.55	2,344,075	2,725,294	828,273	18.72	44,245
1976	116,480.36	76,835	89,331	27,149	18.72	1,450
1977	3,460,167.52	2,247,863	2,613,435	846,733	19.27	43,940
1977	158,804.68	103,166	119,944	38,861	19.27	2,017
1978	6,947,492.62	4,441,324	5,163,621	1,783,872	19.84	89,913
1978	176,348.82	112,735	131,069	45,280	19.84	2,282
1979	6,095,616.78	3,833,594	4,457,055	1,638,562	20.41	80,282
1979	237,769.50	149,536	173,855	63,914	20.41	3,132
1980	214,049.44	132,321	153,840	60,209	21.00	2,867
1980	6,891,277.50	4,260,050	4,952,866	1,938,412	21.00	92,305
1981	11,455,887.05	6,956,817	8,088,211	3,367,676	21.60	155,911
1981	213,653.13	129,745	150,846	62,807	21.60	2,908
1982	235,858.24	140,656	163,531	72,327	22.20	3,258
1982	9,299,460.06	5,545,826	6,447,749	2,851,711	22.20	128,455

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1983	221,752.95	148,796	172,995	48,758	20.18	2,416
1983	6,047,927.07	4,058,159	4,718,141	1,329,786	20.18	65,896
1984	11,481,081.09	7,562,588	8,792,499	2,688,582	20.81	129,197
1984	283,249.79	186,577	216,920	66,330	20.81	3,187
1985	11,642,556.13	7,569,990	8,801,104	2,841,452	21.07	134,858
1985	281,444.35	182,995	212,756	68,688	21.07	3,260
1986	365,619.48	233,046	270,946	94,673	21.71	4,361
1986	5,123,056.76	3,265,436	3,796,497	1,326,560	21.71	61,104
1987	575,933.28	359,613	418,097	157,836	22.36	7,059
1987	16,987,086.45	10,606,737	12,331,721	4,655,365	22.36	208,201
1988	323,624.50	198,964	231,322	92,302	22.66	4,073
1988	10,221,234.10	6,284,015	7,305,990	2,915,244	22.66	128,652
1989	963,174.70	579,253	673,457	289,718	23.31	12,429
1989	5,565,456.23	3,347,065	3,891,401	1,674,055	23.31	71,817
1990	987,359.55	583,628	678,544	308,816	23.64	13,063
1990	13,080,588.86	7,731,936	8,989,388	4,091,201	23.64	173,063
1991	1,004,059.14	579,443	673,678	330,381	24.30	13,596
1991	9,866,978.75	5,694,233	6,620,291	3,246,688	24.30	133,609
1992	1,298,716.53	731,048	849,939	448,778	24.98	17,965
1992	16,148,767.35	9,090,141	10,568,479	5,580,288	24.98	223,390
1993	11,062,672.23	6,102,170	7,094,572	3,968,100	25.33	156,656
1993	1,419,729.37	783,123	910,483	509,246	25.33	20,104
1994	1,082,215.96	581,150	675,663	406,553	26.01	15,631
1994	13,897,797.57	7,463,117	8,676,851	5,220,947	26.01	200,728
1995	1,004,030.24	527,116	612,841	391,189	26.39	14,823
1995	12,351,821.10	6,484,706	7,539,320	4,812,501	26.39	182,361
1996	10,667,297.00	5,438,188	6,322,606	4,344,691	27.08	160,439
1996	1,114,786.80	568,318	660,744	454,043	27.08	16,767
1997	1,178,152.36	585,777	681,042	497,110	27.48	18,090
1997	17,158,082.16	8,530,998	9,918,402	7,239,680	27.48	263,453
1998	1,242,347.00	598,190	695,474	546,873	28.18	19,406
1998	7,865,418.99	3,787,199	4,403,115	3,462,304	28.18	122,864
1999	1,147,905.76	537,335	624,722	523,184	28.60	18,293
1999	12,165,675.99	5,694,753	6,620,896	5,544,780	28.60	193,873
2000	4,588,180.69	2,073,399	2,410,598	2,177,583	29.31	74,295
2000	1,204,591.00	544,355	632,884	571,707	29.31	19,506
2001	13,813,666.20	6,047,623	7,031,154	6,782,512	29.75	227,984
2001	1,006,629.25	440,702	512,374	494,255	29.75	16,614
2002	927,862.98	390,816	454,375	473,488	30.46	15,545
2002	11,222,903.54	4,727,087	5,495,858	5,727,046	30.46	188,019
2003	12,090,124.20	4,913,426	5,712,501	6,377,623	30.92	206,262
2003	1,096,083.31	445,448	517,892	578,191	30.92	18,700

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2004	1,164,279.38	453,138	526,832	637,447	31.65	20,141
2004	16,392,402.56	6,379,923	7,417,496	8,974,907	31.65	283,567
2005	875,559.05	327,284	380,510	495,049	32.11	15,417
2005	15,137,599.65	5,658,435	6,578,672	8,558,928	32.11	266,550
2006	13,779,857.12	4,931,811	5,733,876	8,045,981	32.59	246,885
2006	766,249.88	274,241	318,841	447,409	32.59	13,728
2007	9,952,393.97	3,399,738	3,952,641	5,999,753	33.09	181,316
2007	901,120.99	307,823	357,885	543,236	33.09	16,417
2008	10,555,381.13	3,412,555	3,967,542	6,587,839	33.84	194,676
2008	947,563.28	306,347	356,168	591,395	33.84	17,476
2009	11,049,807.62	3,385,661	3,936,274	7,113,534	34.34	207,150
2009	637,834.91	195,433	227,216	410,619	34.34	11,957
2010	570,701.39	164,933	191,756	378,945	34.85	10,874
2010	5,822,612.69	1,682,735	1,956,400	3,866,213	34.85	110,939
2011	735,461.05	199,457	231,895	503,566	35.38	14,233
2011	13,994,221.54	3,795,233	4,412,455	9,581,767	35.38	270,824
2012	17,669,063.72	4,472,040	5,199,332	12,469,732	35.91	347,250
2012	902,341.45	228,383	265,525	636,816	35.91	17,734
2013	10,030,361.25	2,363,153	2,747,475	7,282,886	36.23	201,018
2013	2,723,777.46	641,722	746,086	1,977,691	36.23	54,587
2014	2,453,679.25	531,467	617,900	1,835,779	36.78	49,912
2014	15,877,791.47	3,439,130	3,998,439	11,879,352	36.78	322,984
2015	1,992,051.82	392,633	456,487	1,535,565	37.34	41,124
2015	19,709,572.77	3,884,757	4,516,539	15,193,034	37.34	406,884
2016	21,146,278.32	3,764,038	4,376,187	16,770,091	37.71	444,712
2016	1,715,963.92	305,442	355,116	1,360,848	37.71	36,087
2017	22,265,483.44	3,526,853	4,100,428	18,165,055	38.08	477,024
2017	2,139,436.20	338,887	394,001	1,745,435	38.08	45,836
2018	38,465,497.55	5,312,085	6,175,994	32,289,504	38.48	839,124
2018	2,932,961.44	405,042	470,914	2,462,047	38.48	63,983
2019	1,836,400.22	216,328	251,510	1,584,890	38.69	40,964
2019	35,766,048.72	4,213,241	4,898,444	30,867,605	38.69	797,819
2020	37,217,468.07	3,598,929	4,184,226	33,033,242	38.94	848,311
2020	2,288,168.89	221,266	257,251	2,030,918	38.94	52,155
2021	2,981,319.21	224,791	261,349	2,719,970	38.85	70,012
2021	42,023,197.46	3,168,549	3,683,853	38,339,344	38.85	986,856
2022	41,932,025.95	2,226,591	2,588,703	39,343,323	38.65	1,017,938
2022	2,097,419.60	111,373	129,486	1,967,934	38.65	50,917
2023	61,012,026.78	2,068,308	2,404,679	58,607,348	38.04	1,540,677

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2023	1,259,646.24	42,702	49,647	1,209,999	38.04	31,809
2024	57,082,184.70	268,286	311,917	56,770,268	35.17	1,614,167
2024	9,650,999.10	45,360	52,737	9,598,262	35.17	272,910
	890,221,907.14	269,959,504	313,863,268	576,358,639		17,106,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 1.92

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1953	691.33	691	691			
1954	30.77	31	31			
1955	2,764.28	2,764	2,764			
1956	5,264.84	5,265	5,265			
1957	22.89	23	23			
1957	17,936.12	17,936	17,936			
1958	16,899.42	16,899	16,899			
1959	14,910.18	14,910	14,910			
1960	10,419.92	10,420	10,420			
1961	2,613.21	2,588	2,613			
1962	38,269.02	37,480	38,269			
1963	48,079.97	46,563	48,080			
1964	10,893.47	10,434	10,893			
1964	8,967.47	8,589	8,967			
1965	14,224.50	13,469	14,224			
1966	670.67	628	671			
1966	14.98	14	15			
1968	119,013.42	108,971	119,013			
1968	242.32	222	242			
1969	179,613.48	162,550	179,613			
1969	16,807.13	15,210	16,807			
1970	74.19	66	74			
1970	147,945.00	132,365	147,945			
1971	139,859.32	123,644	139,859			
1971	533.82	472	534			
1972	695.98	608	696			
1972	286,375.24	250,132	286,375			
1973	829.60	716	823	7	4.38	2
1973	200,775.82	173,294	199,179	1,597	4.38	365
1974	233,289.86	198,880	228,587	4,703	4.72	996
1974	57.31	49	56	1	4.72	
1975	317,221.18	267,062	306,953	10,268	5.06	2,029
1975	27,156.66	22,863	26,278	879	5.06	174
1976	197,543.67	164,208	188,736	8,808	5.40	1,631
1976	554.09	461	530	24	5.40	4
1977	213,221.48	174,908	201,034	12,187	5.75	2,119
1977	814.81	668	768	47	5.75	8
1978	330,340.65	267,371	307,308	23,033	6.10	3,776
1978	1,164.30	942	1,083	81	6.10	13
1979	242,151.58	193,344	222,224	19,928	6.45	3,090
1979	10,321.20	8,241	9,472	849	6.45	132
1980	5,061.81	3,986	4,581	481	6.80	71

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1980	400,933.55	315,735	362,897	38,037	6.80	5,594
1981	146,999.50	114,108	131,152	15,848	7.16	2,213
1981	2,193.41	1,703	1,957	236	7.16	33
1982	344,461.91	263,513	302,874	41,588	7.52	5,530
1982	282.11	216	248	34	7.52	5
1983	40,940.24	34,717	39,903	1,037	7.38	141
1983	1,743.23	1,478	1,699	44	7.38	6
1984	85,282.23	71,594	82,288	2,994	7.68	390
1984	356.02	299	344	12	7.68	2
1985	313,968.70	260,688	299,627	14,342	8.00	1,793
1985	111.61	93	107	5	8.00	1
1986	508,445.20	417,230	479,552	28,893	8.34	3,464
1987	927,774.83	755,209	868,015	59,760	8.49	7,039
1988	16,120.18	12,943	14,876	1,244	8.88	140
1988	845,571.64	678,909	780,318	65,254	8.88	7,348
1989	705,957.81	558,554	641,986	63,972	9.28	6,894
1989	8,855.21	7,006	8,052	803	9.28	87
1990	75,645.52	59,185	68,026	7,620	9.50	802
1990	673,925.84	527,280	606,040	67,886	9.50	7,146
1991	73,880.63	57,095	65,623	8,258	9.75	847
1991	558,002.18	431,224	495,636	62,366	9.75	6,397
1992	550,723.87	418,054	480,499	70,225	10.21	6,878
1992	197,283.36	149,758	172,127	25,156	10.21	2,464
1993	315,462.49	235,966	271,212	44,250	10.50	4,214
1993	1,162,408.03	869,481	999,356	163,052	10.50	15,529
1994	284,590.63	209,487	240,778	43,813	10.82	4,049
1994	913,313.87	672,290	772,711	140,603	10.82	12,995
1995	628,751.80	454,776	522,706	106,046	11.16	9,502
1995	307,561.16	222,459	255,688	51,873	11.16	4,648
1996	418,099.95	296,767	341,095	77,005	11.52	6,684
1996	451,701.77	320,618	368,509	83,193	11.52	7,222
1997	836,926.23	584,342	671,626	165,300	11.74	14,080
1997	708,989.88	495,017	568,958	140,032	11.74	11,928
1998	801,687.42	547,553	629,342	172,345	12.15	14,185
1998	504,354.28	344,474	395,928	108,426	12.15	8,924
1999	447,861.85	299,799	344,580	103,282	12.43	8,309
1999	624,436.57	417,998	480,435	144,002	12.43	11,585
2000	496,105.17	323,709	372,062	124,043	12.87	9,638
2000	593,830.18	387,474	445,351	148,479	12.87	11,537
2001	543,780.35	346,442	398,190	145,590	13.20	11,030
2001	1,566,920.52	998,285	1,147,400	419,521	13.20	31,782
2002	530,666.99	329,385	378,586	152,081	13.55	11,224

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
2002	1,506,241.23	934,924	1,074,575	431,666	13.55	31,857
2003	619,364.70	373,601	429,406	189,959	13.92	13,646
2003	1,081,572.26	652,404	749,854	331,718	13.92	23,830
2004	783,302.28	459,642	528,299	255,003	14.20	17,958
2004	914,625.26	536,702	616,870	297,755	14.20	20,969
2005	773,760.88	438,955	504,522	269,239	14.62	18,416
2005	1,033,616.08	586,370	673,957	359,659	14.62	24,600
2006	1,262,806.45	692,776	796,257	466,549	14.95	31,207
2006	957,078.76	525,053	603,481	353,598	14.95	23,652
2007	1,929,394.89	1,020,071	1,172,440	756,955	15.30	49,474
2007	1,196,722.84	632,707	727,215	469,508	15.30	30,687
2008	1,540,030.41	781,719	898,485	641,545	15.68	40,915
2008	932,411.72	473,292	543,988	388,424	15.68	24,772
2009	1,631,948.79	791,985	910,285	721,664	16.08	44,880
2009	548,853.31	266,359	306,145	242,708	16.08	15,094
2010	3,427,434.07	1,587,587	1,824,726	1,602,708	16.42	97,607
2010	396,584.64	183,698	211,137	185,448	16.42	11,294
2011	2,431,391.82	1,065,922	1,225,140	1,206,252	16.86	71,545
2011	590,810.47	259,011	297,700	293,110	16.86	17,385
2012	607,031.41	251,129	288,640	318,391	17.24	18,468
2012	2,665,690.76	1,102,796	1,267,522	1,398,169	17.24	81,100
2013	1,725,122.02	668,485	768,337	956,785	17.65	54,209
2013	257,493.52	99,779	114,683	142,811	17.65	8,091
2014	671,146.11	242,217	278,397	392,749	18.00	21,819
2014	2,524,473.24	911,082	1,047,171	1,477,302	18.00	82,072
2015	735,192.56	244,672	281,219	453,974	18.38	24,699
2015	3,127,100.11	1,040,699	1,196,149	1,930,951	18.38	105,057
2016	5,840,735.77	1,769,743	2,034,091	3,806,645	18.79	202,589
2016	1,087,937.39	329,645	378,884	709,053	18.79	37,736
2017	1,389,611.31	377,418	433,793	955,818	19.22	49,730
2017	10,440,627.20	2,835,674	3,259,242	7,181,385	19.22	373,641
2018	1,893,502.80	451,790	519,274	1,374,229	19.67	69,864
2018	12,284,676.85	2,931,124	3,368,950	8,915,727	19.67	453,265
2019	1,666,317.62	340,929	391,854	1,274,464	20.09	63,438
2019	13,759,200.59	2,815,132	3,235,631	10,523,570	20.09	523,821
2020	411,686.42	69,657	80,062	331,624	20.46	16,208
2020	17,194,539.93	2,909,316	3,343,884	13,850,656	20.46	676,963
2021	363,968.97	47,935	55,095	308,874	20.87	14,800
2021	4,163,179.41	548,291	630,190	3,532,989	20.87	169,286
2022	554,896.48	51,328	58,995	495,901	21.25	23,337
2022	5,377,966.60	497,462	571,768	4,806,199	21.25	226,174
2023	351,018.76	20,464	23,521	327,498	21.55	15,197

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
2023	7,248,558.90	422,591	485,714	6,762,845	21.55	313,821
2024	7,502,134.32	57,016	65,533	7,436,601	21.91	339,416
2024	1,186,059.90	9,014	10,360	1,175,700	21.91	53,660
	150,069,064.69	49,261,016	56,573,241	93,495,824		4,916,938
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 3.28

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1922	5,656.93	5,650	5,657			
1923	55,771.32	55,477	55,771			
1924	50,261.86	49,787	50,262			
1925	54,399.40	53,648	54,399			
1926	48,833.67	47,928	48,834			
1927	56,519.46	55,204	56,519			
1928	49,690.35	48,290	49,690			
1929	50,216.68	48,555	50,217			
1930	44,532.71	42,840	44,533			
1931	31,195.02	29,856	31,195			
1932	33,443.64	31,838	33,444			
1933	34,340.99	32,518	34,341			
1934	35,599.03	33,528	35,599			
1935	22,644.25	21,207	22,644			
1936	39,217.55	36,529	39,218			
1937	43,996.93	40,749	43,997			
1938	60,106.91	55,353	60,107			
1939	10,238.09	9,374	10,238			
1940	17,931.29	16,324	17,931			
1941	24,714.39	22,369	24,714			
1942	22,634.64	20,367	22,635			
1943	11,928.01	10,670	11,928			
1944	8,248.85	7,335	8,249			
1945	6,449.91	5,701	6,450			
1946	24,650.88	21,657	24,651			
1947	46,721.64	40,792	46,722			
1948	48,758.61	42,305	48,759			
1949	98,547.82	84,966	98,548			
1950	90,113.40	77,187	90,113			
1951	93,101.06	79,221	93,101			
1952	61,504.98	51,977	61,505			
1953	91,581.01	76,861	91,581			
1954	114,141.76	95,111	113,530	612	9.17	67
1955	147,724.63	122,208	145,874	1,851	9.50	195
1956	163,576.58	134,311	160,321	3,256	9.84	331
1957	166,871.24	135,925	162,247	4,624	10.20	453
1958	170,854.35	138,081	164,821	6,033	10.55	572
1959	164,533.61	131,865	157,401	7,133	10.92	653
1960	153,532.13	121,989	145,613	7,919	11.30	701
1961	158,389.03	124,754	148,913	9,476	11.68	811
1962	160,274.60	125,072	149,293	10,982	12.08	909
1963	140,034.12	108,259	129,224	10,810	12.48	866

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1964	162,254.68	124,198	148,249	14,006	12.90	1,086
1965	139,441.43	105,646	126,105	13,336	13.33	1,000
1966	116,559.75	87,399	104,324	12,236	13.76	889
1967	403.44	299	357	46	14.21	3
1967	139,726.33	103,627	123,695	16,031	14.21	1,128
1968	717.30	526	628	89	14.67	6
1968	161,014.16	118,067	140,931	20,083	14.67	1,369
1969	160,548.39	116,354	138,886	21,662	15.14	1,431
1970	1,281.49	918	1,096	185	15.62	12
1970	183,991.32	131,738	157,250	26,741	15.62	1,712
1971	3,024.53	2,139	2,553	472	16.11	29
1971	241,909.16	171,052	204,177	37,732	16.11	2,342
1972	307,930.20	214,935	256,558	51,372	16.61	3,093
1972	1,667.94	1,164	1,389	279	16.61	17
1973	318,459.38	219,333	261,808	56,651	17.12	3,309
1973	2,376.15	1,637	1,954	422	17.12	25
1974	1,502.55	1,021	1,219	284	17.64	16
1974	202,790.41	137,749	164,425	38,365	17.64	2,175
1975	273,125.15	182,896	218,315	54,810	18.17	3,017
1975	680.86	456	544	137	18.17	8
1976	1,577.60	1,041	1,243	335	18.72	18
1976	167,125.02	110,242	131,591	35,534	18.72	1,898
1977	2,740.69	1,780	2,125	616	19.27	32
1977	479,872.06	311,744	372,115	107,757	19.27	5,592
1978	419.36	268	320	99	19.84	5
1978	854,235.96	546,087	651,839	202,397	19.84	10,201
1979	806,348.47	507,121	605,327	201,021	20.41	9,849
1979	2,997.83	1,885	2,250	748	20.41	37
1980	660,656.20	408,404	487,493	173,163	21.00	8,246
1980	5,131.02	3,172	3,786	1,345	21.00	64
1981	1,019,947.21	619,383	739,329	280,618	21.60	12,992
1981	8,377.83	5,088	6,073	2,305	21.60	107
1982	5,483.17	3,270	3,903	1,580	22.20	71
1982	1,154,970.53	688,778	822,163	332,808	22.20	14,991
1983	3,631.70	2,437	2,909	723	20.18	36
1983	850,350.72	570,585	681,081	169,270	20.18	8,388
1984	17,175.69	11,314	13,505	3,671	20.81	176
1984	1,096,562.40	722,306	862,184	234,378	20.81	11,263
1985	1,108,650.32	720,844	860,439	248,211	21.07	11,780
1985	13,253.20	8,617	10,286	2,967	21.07	141
1986	51,842.15	33,044	39,443	12,399	21.71	571
1986	1,002,515.02	639,003	762,749	239,766	21.71	11,044

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1987	153,474.44	95,829	114,387	39,087	22.36	1,748
1987	1,114,951.49	696,176	830,993	283,958	22.36	12,699
1988	98,837.58	60,765	72,532	26,306	22.66	1,161
1988	1,224,061.00	752,553	898,288	325,773	22.66	14,377
1989	90,534.29	54,447	64,991	25,543	23.31	1,096
1989	1,128,574.78	678,725	810,163	318,412	23.31	13,660
1990	63,852.21	37,743	45,052	18,800	23.64	795
1990	1,308,073.35	773,202	922,936	385,137	23.64	16,292
1991	1,723,497.77	994,631	1,187,246	536,252	24.30	22,068
1991	60,908.10	35,150	41,957	18,951	24.30	780
1992	110,947.57	62,452	74,546	36,402	24.98	1,457
1992	1,958,851.17	1,102,637	1,316,167	642,684	24.98	25,728
1993	148,372.95	81,843	97,692	50,681	25.33	2,001
1993	1,496,672.64	825,565	985,439	511,234	25.33	20,183
1994	60,332.15	32,398	38,672	21,660	26.01	833
1994	1,735,909.92	932,184	1,112,705	623,205	26.01	23,960
1995	1,547,964.51	812,681	970,060	577,905	26.39	21,899
1995	44,609.82	23,420	27,955	16,655	26.39	631
1996	61,974.86	31,595	37,714	24,261	27.08	896
1996	1,781,822.15	908,373	1,084,283	697,539	27.08	25,758
1997	1,855,353.14	922,482	1,101,125	754,228	27.48	27,446
1997	63,357.25	31,501	37,601	25,756	27.48	937
1998	116,355.16	56,025	66,874	49,481	28.18	1,756
1998	1,288,436.05	620,382	740,522	547,914	28.18	19,443
1999	1,277,797.09	598,137	713,969	563,828	28.60	19,714
1999	67,939.13	31,802	37,961	29,978	28.60	1,048
2000	128,424.71	58,035	69,274	59,151	29.31	2,018
2000	1,372,780.33	620,359	740,494	632,286	29.31	21,572
2001	129,461.47	56,678	67,654	61,807	29.75	2,078
2001	1,873,464.84	820,203	979,039	894,426	29.75	30,065
2002	2,721,419.32	1,146,262	1,368,241	1,353,178	30.46	44,425
2002	102,321.16	43,098	51,444	50,877	30.46	1,670
2003	2,046,667.34	831,766	992,841	1,053,826	30.92	34,082
2003	88,505.96	35,969	42,935	45,571	30.92	1,474
2004	94,990.63	36,970	44,129	50,862	31.65	1,607
2004	2,701,379.04	1,051,377	1,254,981	1,446,398	31.65	45,700
2005	2,875,357.62	1,074,809	1,282,950	1,592,408	32.11	49,592
2005	158,890.79	59,393	70,895	87,996	32.11	2,740
2006	2,433,540.84	870,964	1,039,630	1,393,911	32.59	42,771
2006	118,345.55	42,356	50,558	67,788	32.59	2,080
2007	107,572.33	36,747	43,863	63,709	33.09	1,925
2007	2,537,170.44	866,697	1,034,537	1,502,633	33.09	45,410

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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	2,958,474.58	956,475	1,141,700	1,816,775	33.84	53,687
2008	81,964.20	26,499	31,631	50,333	33.84	1,487
2009	109,691.34	33,609	40,118	69,573	34.34	2,026
2009	3,130,447.55	959,169	1,144,916	1,985,532	34.34	57,820
2010	63,902.35	18,468	22,044	41,858	34.85	1,201
2010	3,065,515.21	885,934	1,057,499	2,008,016	34.85	57,619
2011	2,098,065.58	568,995	679,183	1,418,883	35.38	40,104
2011	59,251.60	16,069	19,181	40,071	35.38	1,133
2012	91,316.12	23,112	27,588	63,728	35.91	1,775
2012	2,108,861.80	533,753	637,117	1,471,745	35.91	40,984
2013	1,382,865.12	325,803	388,896	993,969	36.23	27,435
2013	472,613.95	111,348	132,911	339,703	36.23	9,376
2014	1,923,839.42	416,704	497,400	1,426,439	36.78	38,783
2014	130,587.14	28,285	33,763	96,824	36.78	2,633
2015	142,034.61	27,995	33,416	108,619	37.34	2,909
2015	2,193,334.83	432,306	516,024	1,677,311	37.34	44,920
2016	179,031.42	31,868	38,039	140,992	37.71	3,739
2016	2,720,067.75	484,172	577,934	2,142,134	37.71	56,805
2017	184,299.77	29,193	34,846	149,454	38.08	3,925
2017	3,189,050.81	505,146	602,970	2,586,081	38.08	67,912
2018	222,181.97	30,683	36,625	185,557	38.48	4,822
2018	2,707,367.26	373,887	446,292	2,261,075	38.48	58,760
2019	210,492.05	24,796	29,598	180,894	38.69	4,675
2019	3,133,666.01	369,146	440,633	2,693,033	38.69	69,605
2020	224,975.72	21,755	25,968	199,008	38.94	5,111
2020	2,967,587.98	286,966	342,538	2,625,050	38.94	67,413
2021	3,792,001.37	285,917	341,286	3,450,715	38.85	88,821
2021	285,445.95	21,523	25,691	259,755	38.85	6,686
	94,549,438.50	36,865,162	43,878,507	50,670,932		1,565,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 1.66

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1888	91.17	91	91			
1903	19.13	19	19			
1917	22.59	23	23			
1923	915.00	915	915			
1925	294.21	292	294			
1926	114.19	112	114			
1927	123.91	120	124			
1928	41.81	40	42			
1930	75.43	71	75			
1934	139.08	126	139			
1936	71.99	64	72			
1937	101.54	89	102			
1941	1,316.83	1,117	1,317			
1942	1,106.33	930	1,106			
1943	2,516.62	2,095	2,517			
1945	1,005.78	821	1,006			
1946	320.22	259	320			
1947	830.79	665	831			
1948	147.82	117	148			
1949	2,987.17	2,345	2,987			
1950	1,557.67	1,210	1,558			
1951	1,236.99	951	1,237			
1952	8,343.78	6,350	8,344			
1953	10,391.20	7,825	10,322	69	12.35	6
1954	13,557.57	10,100	13,323	235	12.75	18
1955	19,747.46	14,550	19,194	553	13.16	42
1956	29,674.04	21,621	28,521	1,153	13.57	85
1957	26,862.47	19,352	25,528	1,334	13.98	95
1958	15,645.92	11,143	14,699	947	14.39	66
1959	30,914.41	21,758	28,702	2,212	14.81	149
1960	19,538.53	13,587	17,923	1,616	15.23	106
1961	16,893.65	11,606	15,310	1,584	15.65	101
1962	32,490.20	22,041	29,076	3,414	16.08	212
1963	19,942.17	13,357	17,620	2,322	16.51	141
1964	15,110.74	9,991	13,180	1,931	16.94	114
1965	49,979.06	32,606	43,012	6,967	17.38	401
1966	35,096.23	22,588	29,797	5,299	17.82	297
1967	20,014.39	12,701	16,755	3,259	18.27	178
1968	29,080.80	18,193	23,999	5,082	18.72	271
1969	35,583.78	21,941	28,944	6,640	19.17	346
1970	33,449.59	20,317	26,801	6,649	19.63	339
1971	80,272.11	48,019	63,345	16,927	20.09	843

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1972	41,985.55	24,721	32,611	9,375	20.56	456
1973	50,087.05	29,020	38,282	11,805	21.03	561
1974	5,603.56	3,193	4,212	1,392	21.51	65
1975	15,806.12	8,855	11,681	4,125	21.99	188
1976	34,764.85	19,142	25,251	9,514	22.47	423
1977	13,273.62	7,176	9,466	3,808	22.97	166
1978	10,928.11	5,801	7,652	3,276	23.46	140
1979	118,160.83	61,538	81,178	36,983	23.96	1,544
1980	103,684.85	52,962	69,865	33,820	24.46	1,383
1981	123,030.54	61,589	81,246	41,785	24.97	1,673
1982	168,672.34	82,683	109,072	59,600	25.49	2,338
1983	85,812.06	55,812	73,625	12,187	22.13	551
1984	100,029.41	63,879	84,266	15,763	22.73	693
1985	154,129.52	97,194	128,214	25,916	22.94	1,130
1986	355,205.51	219,624	289,719	65,487	23.56	2,780
1987	160,752.07	97,978	129,248	31,504	23.81	1,323
1988	473,714.48	284,418	375,192	98,522	24.07	4,093
1989	440,415.04	260,197	343,241	97,174	24.36	3,989
1990	238,327.58	137,610	181,529	56,799	25.01	2,271
1991	394,887.56	223,980	295,465	99,423	25.31	3,928
1992	104,401.55	58,099	76,642	27,760	25.64	1,083
1993	82,289.20	44,881	59,205	23,084	25.98	889
1994	153,965.31	82,217	108,457	45,508	26.33	1,728
1995	168,439.63	88,431	116,654	51,786	26.39	1,962
1996	141,996.58	72,787	96,017	45,980	26.78	1,717
1997	162,573.16	81,270	107,208	55,365	27.18	2,037
1998	82,330.29	40,070	52,859	29,471	27.60	1,068
1999	118,364.54	56,294	74,261	44,104	27.75	1,589
2000	154,754.35	71,435	94,234	60,520	28.19	2,147
2001	96,718.89	43,465	57,337	39,382	28.38	1,388
2002	125,916.65	54,988	72,538	53,379	28.59	1,867
2003	196,917.44	83,355	109,958	86,959	28.84	3,015
2004	185,930.18	76,120	100,414	85,516	29.09	2,940
2006	21,895.79	8,353	11,019	10,877	29.45	369
2007	144,120.75	52,691	69,508	74,613	29.78	2,505
2008	45,087.79	15,817	20,865	24,223	29.92	810
2010	1,287.86	412	543	745	30.08	25
2011	26,953.26	8,199	10,816	16,137	30.12	536
2012	473,720.55	136,005	179,412	294,309	30.21	9,742
2013	1,053,466.81	284,647	375,494	677,973	30.16	22,479
2014	144,678.31	36,473	48,114	96,564	30.16	3,202
2015	360,258.58	84,228	111,110	249,149	30.05	8,291

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2016	610,569.76	131,150	173,007	437,563	29.86	14,654
2017	1,643,309.76	320,281	422,501	1,220,809	29.60	41,244
2018	611,910.93	106,411	140,373	471,538	29.29	16,099
2019	226,916.63	34,582	45,619	181,298	28.73	6,310
2020	443,544.60	57,306	75,596	367,949	28.09	13,099
2021	910,758.51	95,174	125,549	785,210	27.14	28,932
2022	23,202.16	1,800	2,374	20,828	25.77	808
2023	320,461.15	16,888	22,278	298,183	23.98	12,435
2024	226,454.87	1,948	2,570	223,885	19.21	11,655
	12,710,090.86	4,415,267	5,822,979	6,887,112		250,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.97

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
1997	53,681.30	51,915	53,681			
1998	24,038.51	23,022	24,039			
2005	14,566,812.47	12,646,907	14,566,812			
	14,644,532.28	12,721,844	14,644,532			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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 26-R2.5						
2001	46,579.02	35,824	28,031	18,548	6.95	2,669
2002	31,447.89	23,561	18,435	13,013	7.42	1,754
2003	23,188.68	16,884	13,211	9,978	7.90	1,263
2004	45,241.59	31,932	24,985	20,257	8.41	2,409
2005	63,980.37	43,532	34,062	29,918	9.00	3,324
2006	149,131.83	97,801	76,525	72,607	9.53	7,619
2007	121,391.11	76,270	59,678	61,713	10.16	6,074
2008	81,924.14	49,269	38,551	43,373	10.72	4,046
2010	102,786.29	55,772	43,639	59,147	11.94	4,954
2011	348,230.90	177,911	139,207	209,024	12.61	16,576
2012	209,142.16	100,263	78,451	130,691	13.21	9,893
2013	55,998.15	24,953	19,525	36,473	13.89	2,626
2014	404,555.05	166,596	130,353	274,202	14.52	18,884
2015	1,176,802.20	443,419	346,954	829,848	15.16	54,739
2016	585,923.61	199,566	156,151	429,773	15.81	27,184
2017	1,998,519.52	605,951	474,127	1,524,393	16.47	92,556
2018	1,640,889.33	434,179	339,724	1,301,165	17.14	75,914
2019	233,564.39	52,622	41,174	192,390	17.77	10,827
2020	1,202,207.89	221,928	173,648	1,028,560	18.41	55,870
2021	5,247,563.98	750,926	587,563	4,660,001	18.96	245,781
2022	731,333.65	73,353	57,395	673,939	19.43	34,685
2023	702,456.63	44,466	34,793	667,664	19.72	33,857
2024	849,418.30	7,220	5,649	843,769	19.37	43,561
2024	103,512.86	880	689	102,824	19.37	5,308
	16,155,789.54	3,735,078	2,922,520	13,233,270		762,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.72

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1895	221.00	221	221			
1896	578.00	578	578			
1897	265.80	266	266			
1898	123.55	124	124			
1899	219.60	220	220			
1900	78.67	79	79			
1901	1,043.20	1,043	1,043			
1902	9.85	10	10			
1903	356.24	356	356			
1904	105.00	105	105			
1905	271.56	272	272			
1907	515.26	515	515			
1908	1.22	1	1			
1909	5.00	5	5			
1912	107.28	107	107			
1913	418.90	419	419			
1914	242.34	242	242			
1915	59.34	59	59			
1916	348.78	349	349			
1917	37.03	37	37			
1919	20.00	20	20			
1920	747.78	748	748			
1923	337.00	336	337			
1924	1,098.02	1,091	1,098			
1925	257.57	255	258			
1926	32.00	32	32			
1927	101.50	100	102			
1928	38.20	37	38			
1929	741.31	723	741			
1930	63.71	62	64			
1932	25.00	24	25			
1935	6.60	6	7			
1936	23.00	22	23			
1937	126.06	119	126			
1940	94.65	88	95			
1941	123.94	115	124			
1942	91.94	85	92			
1944	457.06	417	457			
1945	266.11	242	266			
1946	58.28	53	58			
1948	15.96	14	16			
1949	91.53	81	92			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1950	62.45	55	62			
1951	36.13	32	36			
1952	23.18	20	23			
1953	38.67	34	39			
1954	53.96	47	53	1	8.11	
1956	308.81	264	300	9	8.78	1
1958	3,915.91	3,296	3,744	172	9.50	18
1959	630.52	527	599	32	9.89	3
1960	914.07	757	860	54	10.28	5
1961	147.59	121	137	11	10.70	1
1962	74.23	60	68	6	11.12	1
1963	124.21	100	114	10	11.57	1
1964	42.01	34	39	3	12.03	
1965	515.64	408	463	53	12.50	4
1966	2,820.19	2,210	2,510	310	12.99	24
1967	76.52	59	67	10	13.50	1
1968	563.97	432	491	73	14.02	5
1969	267.27	202	229	38	14.56	3
1973	263.19	189	215	48	16.87	3
1977	149.17	101	115	34	19.40	2
1978	842.86	561	637	206	20.06	10
1980	349.81	225	256	94	21.43	4
1981	13,624.82	8,600	9,768	3,857	22.13	174
1983	6,888.56	4,537	5,153	1,736	21.33	81
1984	1,771.57	1,146	1,301	471	21.94	21
1987	565.85	345	392	174	23.81	7
2017	8,100.00	1,091	1,239	6,861	46.03	149
	52,996.00	35,131	38,737	14,259		518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5 0.98

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1928	380,688.45	350,233	380,688			
1940	85,470.71	74,065	85,471			
1950	1,888.42	1,535	1,888			
1955	795.16	623	795			
1957	1,467.16	1,130	1,467			
1960	54,677.13	40,988	54,677			
1961	795.41	591	795			
1966	801.63	565	802			
1966	90,947.86	64,094	90,948			
1967	4,542.20	3,164	4,542			
1967	237.72	166	238			
1968	382.78	263	383			
1969	58.10	40	58			
1970	193,359.78	129,797	193,360			
1971	13,047.83	8,645	13,048			
1971	392.19	260	392			
1972	5,209.59	3,405	5,210			
1972	41.56	27	42			
1973	7,800.00	5,027	7,800			
1974	750.24	477	750			
1974	1,040.80	661	1,041			
1975	10,424.61	6,524	10,425			
1976	3,939.65	2,428	3,940			
1976	359.03	221	359			
1977	61.74	37	61	1	21.65	
1977	2,044.66	1,240	2,030	15	21.65	1
1978	1,501.08	895	1,465	36	22.20	2
1978	11,436.06	6,820	11,166	270	22.20	12
1979	47,824.67	28,034	45,899	1,926	22.76	85
1980	12,769.21	7,355	12,042	727	23.32	31
1981	59,538.10	33,666	55,119	4,419	23.90	185
1982	5,434.54	3,016	4,938	497	24.48	20
1982	44,179.93	24,516	40,139	4,041	24.48	165
1983	1,399.03	916	1,399			
1983	104,706.79	68,541	104,707			
1984	4,479.97	2,879	4,480			
1984	69,327.61	44,557	69,328			
1985	19,536.28	12,396	19,536			
1985	78,673.24	49,918	78,673			
1986	89,884.61	55,917	89,885			
1987	64,141.99	39,095	64,142			
1987	87,204.45	53,151	87,204			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
1988	40,156.00	24,110	39,603	553	24.07	23
1989	99,059.83	58,178	95,563	3,497	24.71	142
1989	746.97	439	721	26	24.71	1
1990	37,944.91	21,909	35,988	1,957	25.01	78
1991	52,279.58	29,475	48,416	3,864	25.66	151
1991	18,824.69	10,613	17,433	1,392	25.66	54
1992	43,249.85	23,930	39,307	3,943	25.97	152
1992	12,339.47	6,827	11,214	1,125	25.97	43
1993	1,407.06	759	1,247	160	26.64	6
1993	63,151.76	34,051	55,932	7,220	26.64	271
1994	12,445.45	6,570	10,792	1,653	26.98	61
1995	58,256.84	29,903	49,119	9,138	27.65	330
1996	97,016.47	48,644	79,902	17,114	28.01	611
1996	71,045.93	35,622	58,513	12,533	28.01	447
1997	3,293.66	1,611	2,646	648	28.39	23
1997	119,515.43	58,443	95,998	23,517	28.39	828
1998	1,266.77	600	986	281	29.08	10
1998	16,193.02	7,669	12,597	3,596	29.08	124
1999	2,122.54	978	1,606	517	29.48	18
2000	39,463.64	17,644	28,982	10,482	29.89	351
2000	13,469.59	6,022	9,892	3,578	29.89	120
2001	5,589.44	2,408	3,955	1,634	30.60	53
2002	29,520.75	12,301	20,206	9,315	31.03	300
2002	107,563.94	44,822	73,624	33,940	31.03	1,094
2003	103,928.74	41,800	68,660	35,269	31.46	1,121
2003	10,476.37	4,214	6,922	3,554	31.46	113
2004	181,676.83	70,345	115,548	66,129	31.92	2,072
2004	426,114.09	164,991	271,013	155,101	31.92	4,859
2005	60,608.60	22,534	37,014	23,595	32.38	729
2005	37,506.95	13,945	22,906	14,601	32.38	451
2006	92,543.57	32,955	54,132	38,412	32.85	1,169
2007	98,771.52	33,740	55,421	43,351	33.09	1,310
2008	5,762.93	1,873	3,077	2,686	33.58	80
2009	10,886.79	3,368	5,532	5,355	33.85	158
2009	132,209.90	40,906	67,192	65,018	33.85	1,921
2010	1,302,797.21	380,156	624,443	678,354	34.38	19,731
2010	7,044.07	2,055	3,376	3,668	34.38	107
2011	187,665.15	51,645	84,832	102,833	34.68	2,965
2011	931,663.23	256,394	421,152	510,511	34.68	14,721
2012	48,969.61	12,629	20,744	28,226	35.00	806
2012	361,780.39	93,303	153,259	208,521	35.00	5,958
2013	363,119.23	87,185	143,210	219,909	35.34	6,223

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2014	57,528.69	12,748	20,940	36,589	35.71	1,025
2014	229,788.67	50,921	83,643	146,146	35.71	4,093
2015	364,773.51	74,231	121,931	242,843	35.88	6,768
2017	140,476.39	23,263	38,212	102,264	36.12	2,831
2017	460,338.53	76,232	125,218	335,121	36.12	9,278
2018	748,267.70	108,873	178,834	569,434	36.21	15,726
2019	318,997.03	39,875	65,498	253,499	36.16	7,010
2019	715,152.52	89,394	146,838	568,315	36.16	15,717
2020	166,363.93	17,269	28,366	137,998	35.99	3,834
2020	5,855.60	608	999	4,857	35.99	135
2021	220,925.46	18,116	29,757	191,168	35.44	5,394
2021	290,619.29	23,831	39,145	251,474	35.44	7,096
2022	109,266.00	6,414	10,536	98,730	34.73	2,843
2022	22,361.50	1,313	2,157	20,204	34.73	582
2023	15,892,555.09	610,274	1,002,433	14,890,122	33.39	445,946
2023	972,952.10	37,361	61,369	911,583	33.39	27,301
2024	18,783,568.12	107,066	175,866	18,607,702	29.24	636,378
2024	2,292,058.33	13,065	21,460	2,270,598	29.24	77,654
	48,664,559.20	4,236,298	6,657,209	42,007,350		1,339,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.75

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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.. 1-2029						
2005	2,439,832.84	1,987,488	2,014,054	425,779	4.36	97,656
2007	2,391.03	1,909	1,935	456	4.34	105
2010	127,711.52	97,699	99,005	28,707	4.35	6,599
2011	713,419.33	536,349	543,518	169,901	4.35	39,058
2012	95,432.57	70,362	71,302	24,131	4.33	5,573
2014	39,512.90	27,679	28,049	11,464	4.35	2,635
2015	1,401,257.57	950,473	963,177	438,081	4.35	100,708
2016	2,970,840.94	1,938,474	1,964,385	1,006,456	4.35	231,369
2017	143,613.75	89,443	90,638	52,976	4.34	12,206
2018	17,834.81	10,471	10,611	7,224	4.34	1,665
2020	149,234.52	73,125	74,102	75,133	4.34	17,312
2021	11,786.05	4,978	5,045	6,741	4.33	1,557
	8,112,867.83	5,788,450	5,865,821	2,247,047		516,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4						6.37

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2005	18,544.44	17,772	18,544			
2006	17,798.10	16,167	17,798			
2007	15,372.00	13,194	15,372			
2007	49,898.90	42,830	49,899			
2008	723.62	585	724			
2008	1,672.84	1,352	1,673			
2009	42,018.52	31,864	41,728	291	4.83	60
2009	1,248.83	947	1,240	9	4.83	2
2010	3,965.54	2,809	3,679	287	5.83	49
2010	17,167.62	12,160	15,925	1,243	5.83	213
2011	526,944.52	346,903	454,298	72,647	6.83	10,636
2011	6,120.39	4,029	5,276	844	6.83	124
2012	11,373.26	6,919	9,061	2,312	7.83	295
2013	34,396.55	19,205	25,150	9,247	8.83	1,047
2013	85,436.40	47,702	62,470	22,966	8.83	2,601
2014	156,256.18	79,430	104,020	52,236	9.83	5,314
2015	1,434,510.51	657,479	861,022	573,489	10.83	52,954
2016	308,359.05	125,912	164,892	143,467	11.83	12,127
2017	30,662.08	10,987	14,388	16,274	12.83	1,268
2021	9,564.00	1,514	1,983	7,581	16.83	450
	2,772,033.35	1,439,760	1,869,142	902,891		87,140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 3.14

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2020	1,183,128.34	985,936	1,183,128			
2021	8,068,734.90	5,110,172	7,060,083	1,008,652	1.83	551,176
2022	4,011,706.71	1,738,393	2,401,719	1,609,988	2.83	568,900
2023	1,607,819.87	428,757	592,360	1,015,460	3.67	276,692
	14,871,389.82	8,263,258	11,237,290	3,634,100		1,396,768
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 9.39

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2016	170,927.25	93,060	96,692	74,235	6.83	10,869
2017	52,750.52	25,203	26,187	26,564	7.83	3,393
2018	20,040.00	8,239	8,561	11,479	8.83	1,300
2019	15,022.00	5,174	5,376	9,646	9.83	981
2019	6,450.00	2,222	2,309	4,141	9.83	421
2020	13,792.00	3,831	3,980	9,812	10.83	906
2020	6,996.39	1,943	2,019	4,977	10.83	460
2021	30,392.00	6,416	6,666	23,726	11.83	2,006
	316,370.16	146,088	151,790	164,580		20,336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 6.43

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L2.5						
2010	1,875.41	1,831	1,875			
	1,875.41	1,831	1,875			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
1999	54,867.79	53,990	39,084	15,784	0.41	15,784
2007	9,264.62	8,429	6,102	3,163	1.70	1,861
2007	5,098.86	4,639	3,358	1,741	1.70	1,024
2008	9,536.80	8,541	6,183	3,354	1.88	1,784
2009	18,015.55	15,848	11,473	6,543	2.07	3,161
2010	1,092.18	941	681	411	2.28	180
2011	41,243.87	34,756	25,160	16,084	2.46	6,538
2012	56,642.36	46,588	33,726	22,916	2.63	8,713
2013	139,272.82	111,502	80,718	58,555	2.78	21,063
2014	96,008.82	74,772	54,129	41,880	2.89	14,491
2014	715,639.34	557,340	403,468	312,171	2.89	108,018
2015	19,817.24	14,932	10,810	9,007	3.00	3,002
2015	541,854.96	408,288	295,566	246,289	3.00	82,096
2016	329,165.16	237,098	171,639	157,526	3.17	49,693
2016	3,310,911.91	2,384,850	1,726,432	1,584,480	3.17	499,836
2017	779,234.99	527,152	381,614	397,621	3.43	115,924
2017	7,285,619.55	4,928,722	3,567,983	3,717,637	3.43	1,083,859
2018	6,474,761.46	4,004,640	2,899,025	3,575,736	3.80	940,983
2018	1,364,648.36	844,035	611,011	753,637	3.80	198,326
2019	848,634.81	462,591	334,877	513,758	4.31	119,201
2019	7,789,495.99	4,246,054	3,073,789	4,715,707	4.31	1,094,132
2020	1,785,598.96	817,626	591,893	1,193,706	4.93	242,131
2020	11,620,926.09	5,321,222	3,852,121	7,768,805	4.93	1,575,823
2021	10,350,776.90	3,723,174	2,695,267	7,655,510	5.64	1,357,360
2021	2,110,329.49	759,086	549,515	1,560,814	5.64	276,740
2022	3,928,517.93	992,344	718,374	3,210,144	6.41	500,802
2022	607,576.72	153,474	111,102	496,475	6.41	77,453
2023	9,293,667.61	1,468,399	1,062,999	8,230,669	7.11	1,157,619
2023	668,939.33	105,692	76,512	592,427	7.11	83,323
2024	8,936,655.46	178,733	129,388	8,807,267	8.16	1,079,322
2024	1,996,912.59	39,938	28,912	1,968,001	8.16	241,177
	81,190,728.52	32,535,396	23,552,911	57,637,818		10,961,419

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 13.50

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-L2						
1999	4,405.98	3,925	2,264	2,142	3.08	695
2000	581.47	512	295	286	3.30	87
2006	34,310.64	27,551	15,895	18,416	4.46	4,129
2007	6,694.51	5,275	3,043	3,652	4.62	790
2008	5,965.19	4,610	2,660	3,305	4.75	696
2009	18,603.25	14,051	8,106	10,497	4.91	2,138
2010	3,516.76	2,591	1,495	2,022	5.06	400
2011	52,444.46	37,634	21,712	30,732	5.18	5,933
2012	71,963.82	49,993	28,843	43,121	5.35	8,060
2013	4,225.72	2,827	1,631	2,595	5.53	469
2014	15,285.37	9,775	5,640	9,645	5.73	1,683
2015	40,868.31	24,689	14,244	26,624	6.01	4,430
2016	150,581.72	84,732	48,885	101,697	6.35	16,015
2017	340,288.47	174,840	100,871	239,417	6.78	35,312
2018	212,070.57	97,043	55,987	156,084	7.31	21,352
2019	594,142.80	234,805	135,466	458,677	7.91	57,987
2020	397,510.36	130,185	75,108	322,402	8.56	37,664
2021	267,290.49	68,213	39,354	227,936	9.24	24,668
2023	372,038.01	41,408	23,889	348,149	10.64	32,721
2024	193,455.73	2,728	1,574	191,882	11.68	16,428
	2,786,243.63	1,017,387	586,962	2,199,282		271,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 9.75

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2002	853.30	757	683	170	2.83	60
2003	60.31	51	46	14	3.83	4
2005	3,420.75	2,623	2,367	1,054	5.83	181
2006	1,008.00	732	660	348	6.83	51
2007	54.28	37	33	21	7.83	3
2010	41.71	24	22	20	10.83	2
2011	456.77	241	218	239	11.83	20
	5,895.12	4,465	4,029	1,866		321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 5.45

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2000	206,628.32	199,741	206,628			
2001	194,842.63	180,555	194,843			
2002	342,377.53	303,576	340,678	1,700	2.83	601
2003	194,692.15	164,840	184,986	9,706	3.83	2,534
2004	407,591.88	328,792	368,976	38,616	4.83	7,995
2005	76,325.20	58,516	65,668	10,657	5.83	1,828
2006	185,927.78	135,108	151,620	34,308	6.83	5,023
2007	597,992.98	410,624	460,809	137,184	7.83	17,520
2008	475,653.28	307,591	345,183	130,470	8.83	14,776
2009	531,371.14	322,367	361,765	169,606	9.83	17,254
2010	287,460.88	162,895	182,803	104,658	10.83	9,664
2010	339,822.19	192,567	216,102	123,720	10.83	11,424
2011	211,403.92	111,340	124,948	86,456	11.83	7,308
2011	223,895.39	117,919	132,331	91,564	11.83	7,740
2012	250,479.58	121,901	136,799	113,681	12.83	8,861
2012	234,880.05	114,309	128,279	106,601	12.83	8,309
2013	191,038.12	85,331	95,760	95,278	13.83	6,889
2013	446,160.84	199,287	223,643	222,518	13.83	16,090
2014	54,908.82	22,330	25,059	29,850	14.83	2,013
2014	20,034.77	8,148	9,144	10,891	14.83	734
2015	27,411.96	10,051	11,279	16,133	15.83	1,019
2016	162,142.32	52,967	59,440	102,702	16.83	6,102
2017	1,119.95	321	360	760	17.83	43
2017	117,295.27	33,625	37,735	79,560	17.83	4,462
2018	272,935.60	67,325	75,553	197,383	18.83	10,482
2018	30,205.91	7,451	8,362	21,844	18.83	1,160
2019	27,535.56	5,691	6,387	21,149	19.83	1,067
2019	5,749.93	1,188	1,333	4,417	19.83	223
2020	54,112.57	9,019	10,121	43,992	20.83	2,112
2021	186,955.14	23,682	26,576	160,379	21.83	7,347
2022	190,034.82	16,470	18,483	171,552	22.83	7,514
2022	391,734.22	33,952	38,102	353,632	22.83	15,490
2023	555,514.36	29,626	33,247	522,267	23.67	22,065
2023	6,209.77	331	371	5,839	23.67	247
2024	891,792.44	5,948	6,675	885,117	24.83	35,647
	8,394,237.27	3,845,384	4,290,048	4,104,189		261,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 3.12

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.01 DUAL FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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	113,934.57	77,223	75,884	38,051	4.83	7,878
2018	267,256.56	109,872	107,968	159,289	8.83	18,040
	381,191.13	187,095	183,852	197,339		25,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.80

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-L2						
1961	899.12	899	899			
1962	344.18	344	344			
1975	197.69	198	198			
1985	6,880.94	6,791	6,881			
1987	4,573.62	4,471	4,574			
1988	1,196.31	1,164	1,196			
1989	12,756.85	12,337	12,757			
1991	708.24	677	708			
1992	87,963.71	83,469	87,885	79	1.73	46
1993	36,458.03	34,314	36,130	328	1.95	168
1994	17,644.93	16,502	17,375	270	2.09	129
1994	78,702.89	73,603	77,497	1,206	2.09	577
1995	11,470.92	10,639	11,202	269	2.28	118
1997	48,309.45	43,966	46,292	2,017	2.68	753
1999	275,587.30	245,521	258,512	17,075	3.08	5,544
1999	1,315.33	1,172	1,234	81	3.08	26
2000	68,445.08	60,211	63,397	5,048	3.30	1,530
2000	37,109.98	32,646	34,373	2,737	3.30	829
2001	27,235.56	23,662	24,914	2,322	3.50	663
2001	74,531.87	64,753	68,179	6,353	3.50	1,815
2002	57,483.39	49,309	51,918	5,565	3.67	1,516
2002	11,262.22	9,661	10,172	1,090	3.67	297
2003	18,062.40	15,256	16,063	1,999	3.89	514
2003	69,097.77	58,360	61,448	7,650	3.89	1,967
2004	167,902.52	139,846	147,245	20,658	4.05	5,101
2005	188,839.52	154,546	162,723	26,117	4.25	6,145
2006	13,056.79	10,485	11,040	2,017	4.46	452
2007	16,593.21	13,075	13,767	2,826	4.62	612
2007	165,526.27	130,435	137,336	28,190	4.62	6,102
2008	44,054.89	34,046	35,847	8,208	4.75	1,728
2008	65,116.77	50,322	52,985	12,132	4.75	2,554
2009	29,460.11	22,251	23,428	6,032	4.91	1,229
2010	17,584.62	12,955	13,640	3,945	5.06	780
2011	400,386.52	287,317	302,519	97,868	5.18	18,893
2012	507,524.05	352,577	371,232	136,292	5.35	25,475
2013	280,792.77	187,822	197,760	83,033	5.53	15,015
2013	183,559.11	122,783	129,280	54,279	5.53	9,815
2014	266,756.11	170,591	179,617	87,139	5.73	15,208
2014	573,460.53	366,728	386,132	187,329	5.73	32,693
2015	972,805.94	587,672	618,766	354,040	6.01	58,908
2015	173,798.73	104,992	110,547	63,252	6.01	10,524
2016	82,749.22	46,563	49,027	33,722	6.35	5,311

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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-L2						
2016	497,723.11	280,069	294,888	202,835	6.35	31,943
2017	1,587,123.95	815,464	858,611	728,513	6.78	107,450
2017	51,708.84	26,568	27,974	23,735	6.78	3,501
2018	1,662,944.16	760,963	801,226	861,718	7.31	117,882
2018	126,682.60	57,970	61,037	65,646	7.31	8,980
2019	1,103,746.74	436,201	459,281	644,466	7.91	81,475
2019	33,432.96	13,213	13,912	19,521	7.91	2,468
2020	327,118.21	107,131	112,799	214,319	8.56	25,037
2020	2,045,274.53	669,827	705,269	1,340,006	8.56	156,543
2021	210,562.95	53,736	56,579	153,984	9.24	16,665
2021	757,415.56	193,292	203,520	553,896	9.24	59,945
2022	706,244.46	125,923	132,586	573,658	9.98	57,481
2022	1,401,276.99	249,848	263,068	1,138,209	9.98	114,049
2023	752,264.07	83,727	88,157	664,107	10.64	62,416
2023	39,502.89	4,397	4,630	34,873	10.64	3,278
2024	967,348.94	13,640	14,361	952,988	11.68	81,591
2024	380,461.01	5,365	5,649	374,812	11.68	32,090
	17,749,037.43	7,542,265	7,940,586	9,808,451		1,195,831

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.74

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2009	9,598.25	9,598	9,598			
2010	1,464,738.55	1,383,358	1,357,334	107,405	0.83	107,405
2011	3,885,016.65	3,410,190	3,346,038	538,979	1.83	294,524
2012	917,890.69	744,510	730,504	187,387	2.83	66,214
2013	816,765.14	608,033	596,595	220,170	3.83	57,486
2014	732,112.11	496,211	486,876	245,236	4.83	50,773
2015	1,149,637.60	702,555	689,339	460,299	5.83	78,954
2016	579,545.18	315,528	309,592	269,953	6.83	39,525
2017	685,878.19	327,699	321,534	364,344	7.83	46,532
2018	1,323,607.81	544,148	533,912	789,696	8.83	89,433
2019	636,787.28	219,335	215,209	421,578	9.83	42,887
2020	1,291,886.68	358,860	352,109	939,778	10.83	86,775
2021	4,842,033.02	1,022,202	1,002,972	3,839,061	11.83	324,519
2022	360,670.22	52,095	51,115	309,555	12.83	24,127
2023	209,127.12	18,589	18,239	190,888	13.67	13,964
2024	420,504.75	4,672	4,585	415,920	14.83	28,046
2024	161,152.05	1,790	1,756	159,396	14.83	10,748
	19,486,951.29	10,219,373	10,027,307	9,459,644		1,361,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 6.99

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.04 COMMUNICATION EQUIPMENT - MICROWAVE TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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	16,698,062.68	6,648,334	7,618,455	9,079,608	10.83	838,376
2022	27,431.11	3,302	3,784	23,647	15.83	1,494
2023	513,463.19	38,032	43,581	469,882	16.67	28,187
2024	1,032,398.19	9,560	10,955	1,021,443	17.83	57,288
	18,271,355.17	6,699,228	7,676,775	10,594,580		925,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 5.06

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2007	11,500.91	7,897	6,536	4,965	7.83	634
2011	13,689.76	7,210	5,967	7,723	11.83	653
2012	3,464.31	1,686	1,395	2,069	12.83	161
2024	299,297.11	1,996	1,652	297,645	24.83	11,987
	327,952.09	18,789	15,550	312,402		13,435
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 4.10

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2010	64,622.48	61,032	60,628	3,994	0.83	3,994
2011	33,696.54	29,578	29,382	4,315	1.83	2,358
2012	3,137.18	2,545	2,528	609	2.83	215
2013	25,393.44	18,904	18,779	6,614	3.83	1,727
2013	572,369.14	426,094	423,277	149,092	3.83	38,927
2014	327,931.95	222,266	220,797	107,135	4.83	22,181
2015	91,070.54	55,654	55,286	35,785	5.83	6,138
2016	174,220.55	94,853	94,226	79,995	6.83	11,712
2016	108,857.64	59,266	58,874	49,984	6.83	7,318
2018	25,970.74	10,677	10,606	15,365	8.83	1,740
2018	213,939.58	87,953	87,372	126,568	8.83	14,334
2019	105,310.54	36,273	36,033	69,278	9.83	7,048
2020	74,963.75	20,823	20,685	54,279	10.83	5,012
2021	63,825.10	13,474	13,385	50,440	11.83	4,264
2021	70,789.04	14,944	14,845	55,944	11.83	4,729
2022	7,583.56	1,095	1,088	6,496	12.83	506
	1,963,681.77	1,155,431	1,147,791	815,891		132,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 6.73

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2024

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						
2018	44,471.04	18,282	33,197	11,274	8.83	1,277
2019	8,235.82	2,837	5,151	3,085	9.83	314
	52,706.86	21,119	38,348	14,359		1,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 3.02

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	706,507.19			
303.01	7,016,849.73			
327.00	412.50			
329.00	2,540.99			
332.00	426,749.78	163,482.96		163,482.96-
333.00	2,483,303.08	27,645.66		27,645.66-
334.00	4,499.84			
335.00	18,641.92			
352.00	6,192.60	216,163.00		216,163.00-
353.00	4,175.49	3,444.00		3,444.00-
354.00	3,051.20		464.00	464.00
365.02	12,922.71			
366.02	5,405.76	5,101.88		5,101.88-
367.00	344,421.88	104,641.00		104,641.00-
368.00	196,047.30	40,687.04		40,687.04-
369.00	29,369.33			
374.01	160,658.33			
375.00	354,563.33			
376.00	3,990,722.68	6,093,469.45	13,804.33	6,079,665.12-
378.00	556,464.38	10,946.28		10,946.28-
380.00	706,848.01	5,577,516.46		5,577,516.46-
381.00	3,814,944.35			
382.00	349,965.51	230,974.95		230,974.95-
385.00	71,718.45			
387.00	265,911.05			
390.00	54,208.77			
391.01	61,775.36			
391.02	1,609,461.87			
391.03	11,081.53			
392.00	1,113,880.79		146,103.00	146,103.00
392.02	5,238,075.08		652,921.34	652,921.34
392.03	127,177.30		17,165.00	17,165.00
394.00	118,350.37			
396.00	404,505.33		117,895.00	117,895.00
397.02	30,568.40			
398.00	44,790.42			
399.00	4,244.02			
	30,351,006.63	12,474,072.68	948,352.67	11,525,720.01-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	776,851.10			
303.01	3,182,564.17			
332.00	312,037.52	354,270.18		354,270.18-
333.00	147,310.45	49,795.88	398.67-	50,194.55-
334.00		6,414.69		6,414.69-
337.00	3,065.97			
351.00	798.05			
353.00	2,880.76			
355.00	12,378.93			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	94,074.76	99,744.00		99,744.00-
368.00		40,806.19		40,806.19-
369.00	44,457.06	149,912.81		149,912.81-
375.00	140,779.25			
376.00	3,339,852.88	5,823,435.21	13,763.75	5,809,671.46-
378.00	258,858.34	137,500.85		137,500.85-
380.00	83,602.39	7,642,509.86		7,642,509.86-
382.00	82,385.97	189,372.81		189,372.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	30,405.66			
390.01	5,616.43			
391.01	9,316.58			
391.02	1,995,566.21			
391.03	2,295,391.94			
391.04	9,942.78			
392.00	961,032.06		139,251.00	139,251.00
392.02	4,933,097.97		740,403.03	740,403.03
392.03	324,315.66		62,342.60	62,342.60
394.00	612,927.98			
396.00	352,971.17		244,663.79	244,663.79
397.02	20,196.94			
398.00	133,852.65			
	21,318,289.29	14,496,692.77	1,200,025.50	13,296,667.27-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	379,965.27			
303.01	4,236,928.71			
303.02	688,465.65			
303.03	30,357,603.06			
325.04	842.82			
327.00	72,320.90			
329.00	19,981.66			
332.00	49,572.41	283,430.53	5,355.59	278,074.94-
333.00	393,210.79	598,258.96		598,258.96-
334.00		193,592.24		193,592.24-
352.00	563.39	1,982.00		1,982.00-
354.00	1,857.17			
367.00	39,532.58	215,555.00		215,555.00-
368.00	60,222.15			
369.00	138,530.68			
371.00	29,956.66			
374.02	65.83			
375.00	310,274.37			
376.00	7,185,820.50	3,204,910.81	29,218.10	3,175,692.71-
378.00	456,433.44	167,995.58		167,995.58-
380.00		3,085,110.06		3,085,110.06-
381.00	1,935,949.72			
382.00	83,351.19	215,103.37		215,103.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	222,467.36			
391.01	12,798.02			
391.02	567,677.37			
391.03	2,440.02			
392.00	354,682.91		103,133.00	103,133.00
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
393.00	14,500.38			
394.00	463,308.46			
396.00	598,497.86			
397.02	1,672,305.63		2,900.00	2,900.00
398.00	2,939.36			
	54,297,417.60	7,965,938.55	1,363,215.23	6,602,723.32-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,528,279.18			
303.01	12,622,314.16			
332.00		1,324.31		1,324.31-
333.00	12,996.49	128,574.90		128,574.90-
337.00	11,276.88			
352.00	93,477.72			
367.00	144,454.37		6,938.75	6,938.75
369.00	94,291.31			
375.00	5,378.66			
376.00	5,286,974.87	262,145.25	326.94-	262,472.19-
378.00	570,424.71			
380.00	718,516.85			
381.00	448,543.45			
382.00	81,576.39	5,183.77		5,183.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	53,441.91			
391.02	8,861,538.68			
391.03	404,099.91			
392.00	1,735,740.32		5,643.60	5,643.60
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
393.00	10,559.15			
394.00	295,449.27			
396.00	1,519,850.81			
397.02	1,306,595.27			
398.00	8,672.53			
	44,582,881.95	397,228.23	12,255.41	384,972.82-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	17,268,700.40			
327.00	8,172.19			
328.00	93.51			
329.00	2,504.08			
332.00	212,660.11	248,812.33	2,126.60	246,685.73-
333.00	415,019.25	116,205.39	8,300.39	107,905.00-
334.00	581.62	308.26		308.26-
337.00	27,521.63			
351.00	97.31			
352.00	5,071.24	2,123.00		2,123.00-
353.00	818.88	897.00		897.00-
354.00	515.09		464.00	464.00
355.00	1,866.40			
365.02	112,927.57			
366.02	147.66	11.03		11.03-
367.00	153,136.34	50,411.39	690.00	49,721.39-
368.00	28,631.12	9,103.81		9,103.81-
369.00	28,186.05	11,762.30		11,762.30-
371.00	3,357.66			
375.00	106,917.70			
376.00	5,017,316.44	2,513,050.29	2,093.00	2,510,957.29-
378.00	317,132.00	51,900.70		51,900.70-
380.00	2,003,288.85	976,991.63		976,991.63-
381.00	446,930.40			
381.10	269,300.12			
382.00	61,603.93	52,826.22		52,826.22-
385.00	12,822.45	512.90		512.90-
387.00	281,692.92			
390.00	302,299.40			
391.01	9,705.92			
391.02	729,497.94			
391.03	6,148.89			
392.00	1,265,221.41		929,020.90	929,020.90
392.01	28,182.66			
392.02	6,238,347.58			
392.03	143,858.86			
394.00	101,346.09			
396.00	1,348,069.86	663.00	185,557.64	184,894.64
397.02	375,678.35			
398.00	726.32			
	37,336,096.20	4,035,579.25	1,128,252.53	2,907,326.72-
TOTAL	187,885,691.67	39,369,511.48	4,652,101.34	34,717,410.14-

INSERT TAB EXHIBIT 5C

PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS AND PEOPLES GAS
DIVISIONS COMBINED

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

PEOPLES NATURAL GAS COMPANY LLC
Pittsburgh, Pennsylvania

PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

December 13, 2023

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

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2025. The results of our study as of August 31, 2024 are presented in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of August 31, 2024". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2025.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

075181.000

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PART I. RESULTS OF STUDY

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-10 summarize the results of the depreciation study as of September 30, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2025. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended September 30, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2020 through 2024, beginning on pages III-2 through III-6.

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2025	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
	DEPRECIABLE GAS PLANT							
	INTANGIBLE PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	7,741,554.54	858,910	6,882,645	223,952	2.89	30.7
	OTHER	5-SQ	33,376,272.95	14,012,471	19,363,802	7,410,957	22.20	2.6
	MAJOR	15-SQ	31,635,397.92	5,197,921	26,437,477	2,604,370	8.23	10.2
	SAP	10-SQ	18,460,606.96	9,600,855	8,859,752	1,156,869	6.27	7.7
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		91,213,832.37	29,670,157	61,543,676	11,396,148	12.49	
	PRODUCTION PLANT							
325.01	PRODUCING LANDS	75-R4	139,440.21	81,226	58,214	1,085	0.78	53.7
325.02	PRODUCING LEASEHOLDS	45-L0	14,480.68	10,400	4,081	174	1.20	23.5
325.03	GAS RIGHTS	65-R2.5	20,984.28	13,511	7,473	218	1.04	34.3
325.04	RIGHTS OF WAY	75-R2.5	1,628,852.90	1,015,678	613,175	14,687	0.90	41.7
327.00	FIELD COMPRESSOR STATION EQUIPMENT	50-S0.5	11,623,537.47	5,082,793	6,540,744	234,961	2.02	27.8
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	580,795.00	75,110	505,685	26,265	4.52	19.3
329.00	OTHER STRUCTURES	60-R2.5	1,910,597.40	1,003,103	907,494	23,906	1.25	38.0
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	25-L1	9,221.39	8,607	614	112	1.21	5.5
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	26-L1	2,984.12	2,875	109	53	1.78	2.1
332.00	FIELD LINES	65-R1.5	96,714,715.32	32,745,872	63,968,843	1,687,581	1.74	37.9
333.00	FIELD COMPRESSOR STATION EQUIPMENT	35-S0.5	40,943,124.58	16,330,902	24,612,223	1,346,784	3.29	18.3
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	5,146,889.18	3,082,520	2,064,369	207,970	4.04	9.9
337.00	OTHER EQUIPMENT	23-L1	64,848.38	41,185	23,663	2,446	3.77	9.7
	TOTAL PRODUCTION PLANT		156,800,470.91	59,493,782	99,306,687	3,546,242	2.23	
	UNDERGROUND STORAGE PLANT							
350.11	LAND - GAS	55-L4	16,823.84	11,481	5,343	425	2.53	12.6
350.21	RIGHTS OF WAY	70-R3	62,470.21	38,693	23,777	558	0.89	42.6
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	2,383,949.12	1,430,890	953,059	26,667	1.12	35.7
352.01	WELLS - CONSTRUCTION	60-R1.5	4,404,044.51	1,402,825	3,001,220	85,379	1.94	35.2
352.02	WELLS - EQUIPMENT	55-R1	756,976.90	213,509	543,468	22,495	2.97	24.2
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-
352.12	STORAGE RIGHTS	65-R5	412,261.53	244,371	167,891	4,713	1.14	35.6
352.21	RESERVOIRS	40-SQ	433,138.50	194,762	238,376	9,637	2.22	24.7
353.01	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINES	50-R2	7,679,393.32	2,280,492	5,398,901	168,719	2.20	32.0
354.00	COMPRESSOR STATION EQUIPMENT	47-R1.5	15,335,390.35	5,034,494	10,300,896	394,961	2.58	26.1
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60-R2.5	1,278,060.21	589,309	688,751	16,868	1.32	40.8
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		33,159,879.83	11,838,198	21,321,682	730,422	2.20	

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2025	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
TRANSMISSION PLANT								
365.02	RIGHTS OF WAY	80-R4	4,211,096.13	2,211,083	2,000,013	43,183	1.03	46.3
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	2,097,645.91	1,218,131	879,515	24,637	1.17	35.7
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,727,908.68	1,075,894	652,015	18,297	1.06	35.6
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	94,788.96	77,431	17,358	889	0.94	19.5
367.00	MAINS	80-R2.5	490,679,488.88	101,686,115	388,993,374	6,953,593	1.42	55.9
368.00	COMPRESSOR STATION EQUIPMENT	42-S0.5	30,531,546.54	9,202,431	21,329,116	832,055	2.73	25.6
369.00	MEASURING AND REGULATING STATION EQUIPMENT	48-R1.5	49,940,416.29	19,147,811	30,792,605	1,052,362	2.11	29.3
371.00	OTHER EQUIPMENT	35-R1	2,629,844.55	1,205,276	1,424,569	68,775	2.62	20.7
	TOTAL TRANSMISSION PLANT		581,912,735.94	135,824,172	446,088,565	8,993,791	1.55	
DISTRIBUTION PLANT								
374.02	RIGHTS OF WAY	75-R4	6,998,687.88	3,240,740	3,757,948	86,637	1.24	43.4
375.00	STRUCTURES AND IMPROVEMENTS	65-R2	3,953,370.05	2,061,729	1,891,641	55,549	1.41	34.1
	MEASURING AND REGULATING	55-R2	64,034.92	64,035	0	0	-	-
	OTHER	80-R1.5	25,250,976.71	18,881,679	6,369,298	123,192	0.49	51.7
	MAJOR STRUCTURES	65-R2	113,241.63	61,255	51,987	1,556	1.37	33.4
	MINOR STRUCTURES							
	TOTAL STRUCTURES AND IMPROVEMENTS		29,381,623.31	21,068,698	8,312,926	180,297	0.61	46.1
376.00	MAINS	72-R1.5	1,501,790,725.72	272,253,803	1,229,536,923	27,917,169	1.86	44.0
	LOW PRESSURE	72-R1.5	1,518,155,502.56	331,251,684	1,186,903,819	27,493,554	1.81	43.2
	REGULAR PRESSURE							
	TOTAL MAINS		3,019,946,228.28	603,505,487	2,416,440,742	55,410,723	1.83	43.6
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55-R1.5	113,550,500.90	36,406,770	77,143,731	2,374,312	2.09	32.5
380.00	SERVICES	55-R2	1,001,517,827.61	335,838,894	665,678,934	19,522,360	1.95	34.1
381.00	METERS	32-S0.5	162,160,164.09	59,754,367	102,405,797	5,403,897	3.33	19.0
382.00	METER INSTALLATIONS	55-R2	94,349,651.50	45,360,396	48,989,256	1,537,982	1.63	31.9
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	13,327,105.43	6,056,722	7,270,383	266,630	2.00	27.3
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	20-S4	14,644,532.28	14,644,532	0	0	-	-
387.00	OTHER EQUIPMENT	26-R2.5	17,303,296.01	2,765,016	14,538,280	842,158	4.87	17.3
	TOTAL DISTRIBUTION PLANT		4,473,179,617.29	1,128,641,622	3,344,537,997	85,624,996	1.91	
GENERAL PLANT								
389.02	LAND RIGHTS AND RIGHTS OF WAY	60-R3	52,996.00	39,296	13,700	511	0.96	26.8
390.00	STRUCTURES AND IMPROVEMENTS OWNED	55-R1.5	62,784,203.42	6,964,333	55,819,870	1,689,409	2.69	33.0
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	6,425,679	1,687,189	512,028	6.31	3.3
	TOTAL STRUCTURES AND IMPROVEMENTS		70,897,071.25	13,390,012	57,507,059	2,201,437	3.11	26.1

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF SEPTEMBER 30, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,752,552.83	1,943,820	808,733	86,930	3.16	9.3
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	14,050,130.22	11,887,036	2,163,094	1,252,043	8.91	1.7
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	297,616.52	157,332	140,285	19,847	6.67	7.1
392.00	TRANSPORTATION EQUIPMENT	6-L2.5	1,712.08	1,712	0	0	-	-
	AUTOMOBILES	10-L2.5	82,690,362.44	28,373,876	54,316,486	10,669,371	12.90	5.1
	TRUCKS	15-L2	2,888,891.35	853,936	2,214,955	276,763	9.65	8.0
	TRAILERS							
	TOTAL TRANSPORTATION EQUIPMENT		85,580,965.87	29,029,524	56,531,441	10,946,134	12.79	5.2
393.00	STORES EQUIPMENT	25-SQ	5,895.12	4,377	1,518	325	5.51	4.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	9,102,777.19	4,194,854	4,907,923	297,923	3.27	16.5
394.01	DUAL FUEL STATIONS	15-SQ	383,320.21	193,403	189,917	25,616	7.05	6.6
396.00	POWER OPERATED EQUIPMENT	15-L2	19,012,469.79	8,781,362	10,231,108	1,260,020	6.63	8.1
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	21,281,174.63	11,322,800	9,958,375	1,367,550	6.43	7.3
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	21,462,909.51	8,529,568	12,933,342	1,121,350	5.22	11.5
397.10	COMMUNICATION EQUIPMENT - STRUCTURES	25-SQ	719,746.05	39,135	680,611	29,086	4.04	23.4
397.20	COMMUNICATION EQUIPMENT - RADIO	15-SQ	1,896,904.07	1,274,009	622,895	113,633	5.99	5.5
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	50,446.98	37,775	12,672	1,594	3.16	7.9
	TOTAL GENERAL PLANT		247,506,976.22	90,824,303	156,682,673	18,723,999	7.57	
	AMORTIZATION OF NET SALVAGE					5,204,000		
	TOTAL DEPRECIABLE GAS PLANT		5,585,773,512.56	1,456,292,234	4,129,481,280	134,219,598	2.40	
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		177,885.87					
302.00	FRANCHISES AND CONSENTS		71,371.20					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
350.10	LAND AND LAND RIGHTS - LAND		46,820.26					
365.10	LAND AND LAND RIGHTS - LAND		119,953.61					
365.11	LAND		281,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,061,018.46	30,228				
389.01	LAND AND LAND RIGHTS - LAND		424,151.66					
	TOTAL NONDEPRECIABLE GAS PLANT		2,209,684.75	32,259				
	TOTAL GAS PLANT		5,587,983,197.31	1,456,324,493				

* LIFESPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2025, OF THE BOOK RESERVE AS OF AUGUST 31, 2024

ACCOUNT	BOOK RESERVE AS OF AUGUST 31, 2024	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	PROJECTED BOOK RESERVE AS OF SEPTEMBER 30, 2025
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DEPRECIABLE PLANT								
303.00	710,079	227,816		78,984				858,910
303.01	18,298,198	7,974,712		12,260,439				14,012,471
303.02	7,818,016	2,717,784		5,337,879				5,197,921
303.03	16,515,326	611,650		7,526,122				9,600,855
325.01	80,023	1,203						81,226
325.02	10,203	197						10,400
325.03	13,277	234						13,511
325.04	999,623	16,055						1,015,678
327.00	4,849,602	259,691		26,500				5,082,793
328.00	50,746	26,347		1,983				75,110
329.00	985,073	26,134		8,104				1,003,103
330.00	8,464	143						8,607
331.00	2,719	156						2,875
332.00	31,590,625	1,732,177	227,513	372,427	3,724	435,740		32,745,872
333.00	16,257,239	1,487,080	233,667	1,307,209	26,144	366,019		16,330,902
334.00	2,804,058	238,012	43,537	2,018		1,069		3,082,520
337.00	38,984	2,896		695				41,185
350.11	10,996	485						11,481
350.21	38,015	678						38,693
351.00	1,391,603	39,603		316				1,430,890
352.01	1,373,926	56,776	10,552	28,540		9,889		1,402,825
352.02	194,750	19,331	2,361	721		2,212		213,509
352.11	161,937							161,937
352.12	239,579	5,264	1,948	595		1,826		244,371
352.21	184,297	10,465						194,762
352.31	205,251							205,251
353.00	2,153,740	132,439	939	3,189		3,437		2,280,492
354.00	4,635,202	399,830	(371)	1,674	1,506			5,034,494
355.00	576,926	24,382		11,998				589,309
357.00	30,184			319,225				30,184
365.02	2,478,262	52,046						2,211,083
366.01	1,183,497	34,634						1,218,131
366.02	1,054,824	20,666	919	480		36		1,075,894
366.03	76,222	1,209						77,431
367.00	95,757,430	6,258,623	109,546	272,340	2,335	169,480		101,686,115
368.00	8,453,098	922,682	18,515	150,830		41,032		9,202,431
369.00	18,096,327	1,141,035	40,227	89,768		40,010		19,147,811
371.00	1,138,205	77,939		10,868				1,205,276
374.02	3,152,742	87,998						3,240,740
375.01	2,042,362	61,137		41,770				2,061,729
375.32	18,371,605	828,959		254,850				18,945,714
375.31	59,539	1,716						61,255
376.01	248,446,020	27,467,114	1,181,973	3,342,174	4,849	1,503,979		272,253,803
376.02	308,238,802	26,002,050	2,045,431	3,473,822	2,443	1,563,220		331,251,684
378.00	34,510,566	2,506,616	88,366	590,250		108,528		36,406,770
380.00	313,863,268	19,867,789	2,882,089	392,421		381,842		335,838,894
381.00	56,573,241	5,721,354		2,540,228				59,754,367
382.00	43,878,507	1,709,599	139,581	199,787		167,504		45,360,396
385.00	5,822,979	278,364	83	42,985		1,719		6,056,722
386.00	14,644,532		(69,347)					14,644,532
387.00	2,922,520	858,729		946,886				2,765,016
389.02	38,737	559						39,296
390.00	6,657,209	2,369,605		2,062,481				6,964,333

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2025, OF THE BOOK RESERVE AS OF AUGUST 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF AUGUST 31, 2024 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	+	ACQUISITIONS AND ADJUSTMENTS (8)	=	PROJECTED BOOK RESERVE AS OF SEPTEMBER 30, 2025 (9)
390.01	5,865,821		559,858												6,425,679
391.01	1,869,142		94,158				19,481								1,943,820
391.02	11,268,938		1,471,006				821,260								11,918,684
391.03	120,142		24,296				18,754								125,684
392.01	1,875						163								1,712
392.02	23,080,219		11,555,011		(718,049)		6,949,038		942,518						27,910,660
392.03	1,059,654		625,282		(27,299)		611,395		70,909						1,117,152
393.00	4,029		348												4,377
394.00	4,290,048		427,590		117		522,901								4,194,854
394.01	183,852		27,422				17,871								193,403
396.00	7,940,586		1,393,864		(102,812)		551,634		103,759		2,400				8,781,362
397.02	10,027,307		1,544,748		(716)		248,539								11,322,800
397.03	7,676,775		1,089,418				236,625								8,529,568
397.10	15,550		23,585												39,135
397.20	1,147,791		192,996				66,778								1,274,009
398.00	38,348		1,687				2,260								37,775
TOTAL DEPRECIABLE GAS PLANT	1,374,279,232		131,313,232		6,108,779		51,767,254		1,158,187		4,799,942		0		1,456,292,234

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED SEPTEMBER 30, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF AUGUST 31, 2024	ORIGINAL COST AS OF SEPTEMBER 30, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT
(1)		(3)	(3)	(4)	(5)
DEPRECIABLE GAS PLANT					
INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	6,749,939.19	7,741,554.54	2.92	227,816
	OTHER	39,315,860.71	33,376,272.95	20.30	7,974,712
	MAJOR	31,488,288.85	31,635,397.92	8.03	2,717,784
	SAP	21,712,190.86	18,460,606.96	2.82	611,650
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	99,266,279.61	91,213,832.37		11,531,962
PRODUCTION PLANT					
325.01	PRODUCING LANDS	139,440.21	139,440.21	0.78	1,203
325.02	PRODUCING LEASEHOLDS	14,480.68	14,480.68	1.25	197
325.03	GAS RIGHTS	20,984.28	20,984.28	1.05	234
325.04	RIGHTS-OF-WAY	1,628,852.90	1,628,852.90	0.91	16,055
327.00	FIELD COMPRESSOR STATION EQUIPMENT	11,650,037.03	11,623,537.47	2.06	259,691
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	368,277.66	580,795.00	5.04	26,347
329.00	OTHER STRUCTURES	1,918,701.49	1,910,597.40	1.26	26,134
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	9,221.39	9,221.39	1.44	143
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,984.12	2,984.12	4.69	156
332.00	FIELD LINES	89,105,836.08	96,714,715.32	1.72	1,732,177
333.00	FIELD COMPRESSOR STATION EQUIPMENT	42,250,333.91	40,943,124.58	3.30	1,487,080
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	4,880,606.93	5,146,889.18	4.38	238,012
337.00	OTHER EQUIPMENT	65,543.71	64,848.38	4.10	2,896
	TOTAL PRODUCTION PLANT	152,055,300.39	158,800,470.91		3,790,325
UNDERGROUND STORAGE PLANT					
350.11	LAND - GAS	16,823.84	16,823.84	2.66	485
350.21	RIGHTS-OF-WAY	62,470.21	62,470.21	0.90	678
351.00	STRUCTURES AND IMPROVEMENTS	2,384,265.23	2,383,949.13	1.15	39,603
352.01	WELLS - CONSTRUCTION	3,501,654.22	4,404,044.51	1.89	56,776
352.02	WELLS - EQUIPMENT	757,697.46	756,976.90	3.02	19,331
352.11	LEASEHOLDS	161,936.70	161,936.70	-	-
352.12	STORAGE RIGHTS	412,856.19	412,261.53	1.14	5,264
352.21	RESERVOIRS	433,138.50	433,138.50	2.23	10,465
352.31	NON-RECOVERABLE NATURAL GAS	205,250.77	205,250.77	-	-
353.00	LINES	4,640,087.72	7,679,393.32	1.76	132,439
354.00	COMPRESSOR STATION EQUIPMENT	15,337,064.03	15,335,960.25	2.65	399,830
355.00	MEASURING AND REGULATING STATION EQUIPMENT	1,290,058.63	1,278,060.21	1.36	24,382
357.00	OTHER EQUIPMENT	30,183.87	30,183.87	-	-
	TOTAL UNDERGROUND STORAGE PLANT	29,233,487.37	33,159,879.84		689,253
TRANSMISSION PLANT					
365.02	RIGHTS-OF-WAY	4,530,320.99	4,211,096.13	0.97	52,046
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	2,097,645.91	2,097,645.91	1.19	34,634
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,728,388.27	1,727,908.67	1.07	20,666
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	94,788.96	94,788.96	0.98	1,209
367.00	MAINS	352,727,518.90	490,679,488.88	1.33	6,258,623
368.00	COMPRESSOR STATION EQUIPMENT	26,811,877.07	30,531,546.54	2.69	922,682
369.00	MEASURING AND REGULATING STATION EQUIPMENT	46,290,184.17	49,940,416.29	2.07	1,141,035
371.00	OTHER EQUIPMENT	2,640,712.31	2,629,844.55	2.73	77,939
	TOTAL TRANSMISSION PLANT	436,921,436.58	581,912,735.93		8,508,834
DISTRIBUTION PLANT					
374.02	RIGHTS-OF-WAY	6,998,687.88	6,998,687.88	1.24	87,998
375.00	STRUCTURES AND IMPROVEMENTS				
	MEASURING AND REGULATING	3,995,140.53	3,953,370.05	1.42	61,137
	OTHER	987,472.72	982,120.73	-	17,498
	MAJOR STRUCTURES	24,582,388.95	24,332,890.90	0.55	811,461
	MINOR STRUCTURES	113,241.63	113,241.63	1.40	1,716
	TOTAL STRUCTURES AND IMPROVEMENTS	29,678,243.83	29,381,623.31		891,812
376.00	MAINS				
	LOW PRESSURE	1,366,669,856.47	1,501,790,725.72	1.87	27,467,114
	REGULAR PRESSURE	1,370,566,972.45	1,518,155,502.56	1.80	26,002,050
	TOTAL MAINS	2,737,236,828.92	3,019,946,228.28	1.84	53,469,164.00
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	98,604,850.80	113,550,500.90	2.00	2,506,616
380.00	SERVICES	890,221,907.14	1,001,517,827.61	1.92	19,867,789

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED SEPTEMBER 30, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF AUGUST 31, 2024	ORIGINAL COST AS OF SEPTEMBER 30, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT
(1)		(3)	(3)	(4)	(5)
381.00	METERS	150,069,064.69	162,160,164.09	3.28	5,721,354
382.00	METER INSTALLATIONS	94,549,438.50	94,349,651.50	1.66	1,709,599
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	12,710,090.86	13,327,105.43	1.97	278,364
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	14,644,532.28	14,644,532.28	-	-
387.00	OTHER EQUIPMENT	16,155,789.54	17,303,296.01	4.72	858,729
TOTAL DISTRIBUTION PLANT		4,050,869,434.44	4,473,179,617.29		85,391,425
GENERAL PLANT					
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	52,996.00	52,996.00	0.98	559
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	48,664,559.20	62,784,203.42	2.75	2,369,605
	LEASED - NORTH SHORE	8,112,867.83	8,112,867.83	6.37	559,858
	TOTAL STRUCTURES AND IMPROVEMENTS	56,777,427.03	70,897,071.25		2,929,463.00
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,772,033.35	2,752,552.83	3.14	94,158
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	14,871,389.82	14,050,130.22	9.39	1,471,006
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	316,370.16	297,616.52	6.43	24,296
392.00	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	1,875.41	1,712.08	-	-
	TRUCKS	81,190,728.52	82,690,362.44	13.50	11,881,921
	TRAILERS	2,786,243.63	2,868,891.35	9.75	298,372
	TOTAL TRANSPORTATION EQUIPMENT	83,978,847.56	85,560,965.87		12,180,293.00
393.00	STORES EQUIPMENT	5,895.12	5,895.12	5.45	348
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	8,394,237.27	9,102,777.19	3.12	427,590
394.01	DUAL FUEL STATIONS	381,191.13	363,320.21	6.80	27,422
396.00	POWER OPERATED EQUIPMENT	17,749,037.43	19,012,469.79	6.74	1,393,864
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	19,486,951.29	21,281,174.63	6.99	1,544,748
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18,271,355.17	21,462,909.51	5.06	1,089,418
397.10	COMMUNICATION EQUIPMENT - STRUCTURES	327,952.09	719,746.05	4.10	23,585
397.20	COMMUNICATION EQUIPMENT - RADIO	1,963,681.77	1,896,904.07	6.73	192,996
398.00	MISCELLANEOUS EQUIPMENT	52,706.86	50,446.96	3.02	1,687
TOTAL GENERAL PLANT		225,402,072.05	247,506,976.22		21,401,433.00
TOTAL DEPRECIABLE GAS PLANT		4,993,748,010.44	5,585,773,512.56		131,313,232.00

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

ACCOUNT (1)	2020			2021			2022			2023			2024			NET SALVAGE (12)	SALVAGE ACCRUAL (13)-(12)/5
	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)	COST OF REMOVAL (10)	GROSS SALVAGE (11)	COST OF REMOVAL (10)	GROSS SALVAGE (11)	COST OF REMOVAL (10)	GROSS SALVAGE (11)			
332.00	354,270		283,431	5,356	1,324	248,812	2,127	251,086	79,312		251,086	2,127	251,086	79,312	(1,052,130)	(210,426)	
333.00	49,796	(399)	598,259		128,575	116,205	8,300	290,113	41,286		290,113	8,300	290,113	41,286	(1,133,760)	(226,752)	
334.00	6,415		193,592			308		945	108		945		945	108	(201,152)	(40,230)	
352.00			1,982			2,123		13,927			13,927		13,927		(18,032)	(3,606)	
353.00						897		3,437			3,437		3,437		(4,334)	(867)	
354.00							464		1,506			464		1,506	1,970	394	
366.02	2,930					11		33	2				33	2	(2,972)	(594)	
367.00	99,744		215,555			11	6,939	164,617	2,809		164,617	6,939	164,617	2,809	(519,889)	(103,978)	
368.00	40,806					9,104		34,785	966		34,785		34,785	966	(83,729)	(16,746)	
369.00	149,913					11,762		34,707	2,723		34,707		34,707	2,723	(193,659)	(38,732)	
376.00	5,823,435	13,764	3,204,911	29,218	262,145	2,513,050	2,083	2,660,310	504,309		2,660,310	2,083	2,660,310	504,309	(13,914,795)	(2,782,959)	
378.00	137,501		167,996			51,901		76,266	12,656		76,266		76,266	12,656	(421,007)	(84,201)	
380.00	7,642,510		3,085,110			976,992		355,792	85,122		355,792		355,792	85,122	(11,975,282)	(2,395,056)	
382.00	189,373		215,103		5,184	52,826		179,161	13,844		179,161		179,161	13,844	(627,803)	(125,561)	
385.00				1,325,742		513		177,796	649,379		177,796	929,021	177,796	649,379	(342)	(66)	
392.00				2,900		663		25,883	45,807		25,883	185,568	25,883	45,807	(663)	(133)	
394.20															450,146	90,029	
396.00															3,440	688	
397.02																	
TOTAL	14,496,693	1,200,026	7,965,939	1,363,215	397,228	4,035,579	1,128,253	4,268,857	1,440,541	4,268,857	4,268,857	1,128,253	4,268,857	1,440,541	(26,020,006)	(5,204,000)	

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1875	8,239	8,239				0.0
1876	535	535				0.0
1881	12	12				0.0
1885	6,228	6,215		13	13	0.0
1886	2,504	2,504			13	0.0
1887	13,116	13,116			13	0.0
1888	12,749	12,630		119	132	0.0
1889	19,195	18,876		319	451	0.0
1890	44,487	44,485		2	453	0.0
1891	38,714	37,933		781	1,234	0.0
1892	11,800	11,799		1	1,235	0.0
1893	19,574	19,573		1	1,236	0.0
1894	23,714	23,678		36	1,272	0.0
1895	7,972	7,972			1,272	0.0
1896	19,672	19,200		472	1,744	0.0
1897	20,289	20,212		77	1,821	0.0
1898	29,162	29,158		4	1,825	0.0
1899	77,451	76,935		516	2,341	0.0
1900	1,052,785	1,009,158		43,627	45,968	0.0
1901	219,707	217,483		2,224	48,192	0.0
1902	386,661	378,678		7,983	56,175	0.0
1903	250,181	244,042		6,139	62,314	0.0
1904	125,535	121,581		3,954	66,268	0.0
1905	243,253	238,855		4,398	70,666	0.0
1906	193,300	188,320		4,980	75,646	0.0
1907	166,483	163,451		3,032	78,678	0.0
1908	191,148	184,685		6,463	85,141	0.0
1909	100,054	97,160		2,894	88,035	0.0
1910	71,400	69,457		1,943	89,978	0.0
1911	79,649	75,690		3,959	93,937	0.0
1912	87,716	84,458		3,258	97,195	0.0
1913	212,332	199,070		13,262	110,457	0.0
1914	254,418	242,066		12,352	122,809	0.0
1915	117,838	112,845		4,993	127,802	0.0
1916	114,633	108,634		5,999	133,801	0.0
1917	171,737	166,072		5,665	139,466	0.0
1918	89,360	83,723		5,637	145,103	0.0
1919	96,601	92,265		4,336	149,439	0.0
1920	57,487	56,598		889	150,328	0.0
1921	117,837	109,447		8,390	158,718	0.0
1922	184,482	178,058		6,424	165,142	0.0
1923	212,841	200,585		12,256	177,398	0.0
1924	347,050	328,724		18,326	195,724	0.0
1925	497,579	465,749		31,830	227,554	0.0
1926	414,521	391,190		23,331	250,885	0.0

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)	
			(2)	(3)			
1927	364,015	336,109			27,906	278,791	0.0
1928	637,462	608,927			28,535	307,326	0.0
1929	297,923	273,144			24,779	332,105	0.0
1930	322,580	291,650			30,930	363,035	0.0
1931	259,491	231,255			28,236	391,271	0.0
1932	181,263	159,775			21,488	412,759	0.0
1933	110,186	100,360			9,826	422,585	0.0
1934	82,991	76,336			6,655	429,240	0.0
1935	155,979	143,559			12,420	441,660	0.0
1936	180,975	165,516			15,459	457,119	0.0
1937	409,594	358,013			51,581	508,700	0.0
1938	370,070	329,276			40,794	549,494	0.0
1939	490,156	428,206			61,950	611,444	0.0
1940	578,102	486,536			91,566	703,010	0.0
1941	796,284	665,251			131,033	834,043	0.0
1942	443,395	381,120			62,275	896,318	0.0
1943	300,152	269,948			30,204	926,522	0.0
1944	429,348	372,276			57,072	983,594	0.0
1945	282,289	237,629			44,660	1,028,254	0.0
1946	548,364	440,499			107,865	1,136,119	0.0
1947	677,708	562,999			114,709	1,250,828	0.0
1948	1,374,595	1,193,107			181,488	1,432,316	0.0
1949	2,429,162	2,057,905			371,257	1,803,573	0.0
1950	2,947,173	2,597,327			349,846	2,153,419	0.1
1951	2,558,162	1,962,930			595,232	2,748,651	0.1
1952	3,884,329	3,112,609			771,720	3,520,371	0.1
1953	3,532,730	2,711,934			820,796	4,341,167	0.1
1954	2,519,349	1,999,968			519,381	4,860,548	0.1
1955	3,707,472	2,882,815			824,657	5,685,205	0.1
1956	3,750,873	2,836,643			914,230	6,599,435	0.2
1957	4,907,792	3,771,949			1,135,843	7,735,278	0.2
1958	5,617,103	4,158,460			1,458,643	9,193,921	0.2
1959	7,579,632	5,622,360			1,957,272	11,151,193	0.3
1960	5,231,137	3,806,580			1,424,557	12,575,750	0.3
1961	7,628,150	5,569,194			2,058,956	14,634,706	0.4
1962	6,636,521	4,767,693			1,868,828	16,503,534	0.4
1963	7,702,781	5,674,058			2,028,723	18,532,257	0.4
1964	8,261,764	6,017,560			2,244,204	20,776,461	0.5
1965	8,109,114	5,735,759			2,373,355	23,149,816	0.6
1966	9,845,447	6,947,065			2,898,382	26,048,198	0.6
1967	9,838,295	6,628,403			3,209,892	29,258,090	0.7
1968	11,610,770	7,964,841			3,645,929	32,904,019	0.8
1969	11,129,402	7,585,036			3,544,366	36,448,385	0.9
1970	9,895,774	6,806,861			3,088,913	39,537,298	1.0
1971	12,900,044	8,593,652			4,306,392	43,843,690	1.1

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1972	17,421,465	11,194,272	6,227,193	50,070,883	1.2
1973	17,562,134	10,862,822	6,699,312	56,770,195	1.4
1974	16,295,135	10,106,683	6,188,452	62,958,647	1.5
1975	11,449,644	7,390,978	4,058,666	67,017,313	1.6
1976	10,936,456	7,096,536	3,839,920	70,857,233	1.7
1977	17,142,849	10,590,609	6,552,240	77,409,473	1.9
1978	23,875,180	15,679,319	8,195,861	85,605,334	2.1
1979	23,825,902	14,317,522	9,508,380	95,113,714	2.3
1980	26,344,852	15,316,682	11,028,170	106,141,884	2.6
1981	39,142,057	22,714,684	16,427,373	122,569,257	3.0
1982	31,098,356	18,137,637	12,960,719	135,529,976	3.3
1983	21,798,172	14,668,894	7,129,278	142,659,254	3.5
1984	34,149,358	22,881,247	11,268,111	153,927,365	3.7
1985	44,091,072	28,286,832	15,804,240	169,731,605	4.1
1986	30,919,030	19,286,317	11,632,713	181,364,318	4.4
1987	53,192,429	33,604,242	19,588,187	200,952,505	4.9
1988	37,203,081	23,268,652	13,934,429	214,886,934	5.2
1989	37,535,982	22,364,781	15,171,201	230,058,135	5.6
1990	52,624,495	31,154,336	21,470,159	251,528,294	6.1
1991	45,528,190	26,168,715	19,359,475	270,887,769	6.6
1992	55,082,441	31,256,573	23,825,868	294,713,637	7.1
1993	44,555,946	24,940,848	19,615,098	314,328,735	7.6
1994	47,539,080	26,203,376	21,335,704	335,664,439	8.1
1995	47,386,103	25,352,606	22,033,497	357,697,936	8.7
1996	37,455,834	19,567,066	17,888,768	375,586,704	9.1
1997	50,081,788	26,472,445	23,609,343	399,196,047	9.7
1998	34,880,023	18,024,866	16,855,157	416,051,204	10.1
1999	40,449,745	19,542,908	20,906,837	436,958,041	10.6
2000	32,377,448	14,931,941	17,445,507	454,403,548	11.0
2001	53,289,857	24,817,791	28,472,066	482,875,614	11.7
2002	66,708,148	29,754,644	36,953,504	519,829,118	12.6
2003	61,018,028	26,034,327	34,983,701	554,812,819	13.4
2004	70,525,547	29,055,426	41,470,121	596,282,940	14.4
2005	97,324,934	47,380,776	49,944,158	646,227,098	15.6
2006	75,479,237	28,816,347	46,662,890	692,889,988	16.8
2007	69,380,518	25,967,576	43,412,942	736,302,930	17.8
2008	68,565,937	24,760,746	43,805,191	780,108,121	18.9
2009	73,682,708	26,182,231	47,500,477	827,608,598	20.0
2010	64,613,094	21,192,199	43,420,895	871,029,493	21.1
2011	85,438,014	29,029,397	56,408,617	927,438,110	22.5
2012	111,798,517	30,645,694	81,152,823	1,008,590,933	24.4
2013	85,916,439	22,554,018	63,362,421	1,071,953,354	26.0
2014	105,234,861	29,624,369	75,610,492	1,147,563,846	27.8
2015	104,914,092	26,065,521	78,848,571	1,226,412,417	29.7
2016	118,761,541	27,602,082	91,159,459	1,317,571,876	31.9

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2017	201,945,536	46,980,701	154,964,835		1,472,536,711	35.7
2018	231,008,163	41,642,930	189,365,233		1,661,901,944	40.2
2019	240,640,226	40,482,922	200,157,304		1,862,059,248	45.1
2020	248,587,970	37,819,245	210,768,725		2,072,827,973	50.2
2021	342,238,296	46,399,853	295,838,443		2,368,666,416	57.4
2022	390,104,817	36,054,570	354,050,247		2,722,716,663	65.9
2023	449,410,602	34,931,799	414,478,803		3,137,195,466	76.0
2024	579,740,807	21,780,272	557,960,535		3,695,156,001	89.5
2025	439,573,477	5,248,200	434,325,277		4,129,481,278	100.0
TOTAL	5,585,773,512	1,456,292,234	4,129,481,278			

UTILITY PLANT IN SERVICE

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - CIAC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	5,981,648.43	1,682,339	830,830	5,150,818	28.75	179,159
2016	59,000.00	13,644	6,738	52,262	30.75	1,700
2023	210,102.08	12,694	6,269	203,833	37.58	5,424
2024	756,137.29	23,629	11,670	744,467	38.75	19,212
2025	734,666.74	6,891	3,403	731,264	39.62	18,457
	7,741,554.54	1,739,197	858,910	6,882,645		223,952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 2.89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2018	370,816.44	370,816	370,816			
2019	298,573.35	298,573	298,573			
2020	1,035,670.52	1,035,671	1,035,671			
2021	2,760,031.61	2,346,027	1,976,856	783,176	0.75	783,176
2022	6,553,557.26	4,259,812	3,589,489	2,964,068	1.75	1,693,753
2023	13,580,591.25	6,563,907	5,531,011	8,049,580	2.58	3,119,992
2024	4,444,286.23	1,111,072	936,234	3,508,052	3.75	935,481
2025	4,332,746.29	324,956	273,821	4,058,925	4.62	878,555
	33,376,272.95	16,310,834	14,012,471	19,363,802		7,410,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 22.20

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.02 MISCELLANEOUS INTANGIBLE PLANT - MAJOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2015	1,960,623.58	1,339,753	745,039	1,215,585	4.75	255,913
2016	315,993.54	194,864	108,364	207,630	5.75	36,110
2019	5,883,789.35	2,451,599	1,363,338	4,520,451	8.75	516,623
2020	10,728,877.62	3,755,107	2,088,221	8,640,657	9.75	886,221
2021	2,016,264.18	571,268	317,683	1,698,581	10.75	158,008
2022	1,666,255.65	361,028	200,768	1,465,488	11.75	124,722
2023	1,768,166.47	284,869	158,416	1,609,750	12.58	127,961
2024	3,535,031.47	294,574	163,813	3,371,218	13.75	245,179
2025	3,760,396.06	94,010	52,279	3,708,117	14.62	253,633
	31,635,397.92	9,347,072	5,197,921	26,437,477		2,604,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 8.23

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 303.03 MISCELLANEOUS INTANGIBLE PLANT - SAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2014	5,032,205.50	5,032,206	5,032,206			
2015	76,911.58	76,912	76,912			
2016	9,946.99	9,201	9,947			
2017	50,958.64	42,041	50,959			
2019	3,146,653.75	1,966,659	2,420,966	725,688	3.75	193,517
2020	285,799.83	150,045	184,706	101,094	4.75	21,283
2021	269,475.25	114,527	140,983	128,492	5.75	22,346
2022	663.57	216	266	398	6.75	59
2023	3,650,599.56	882,240	1,086,041	2,564,559	7.58	338,332
2024	3,005,982.70	375,748	462,547	2,543,436	8.75	290,678
2025	2,931,409.59	109,928	135,322	2,796,088	9.62	290,654
	18,460,606.96	8,759,723	9,600,855	8,859,752		1,156,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 6.27

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.01 PRODUCING LANDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1938	2,365.49	2,160	2,365			
1954	662.55	549	663			
1966	474.91	344	475			
1983	5,657.27	3,251	5,657			
2008	130,279.99	31,684	72,066	58,214	53.67	1,085
	139,440.21	37,988	81,226	58,214		1,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.7	0.78

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-L0						
1890	13.00	11	13			
1897	620.75	500	621			
1899	305.00	244	305			
1900	263.11	209	263			
1901	378.47	300	378			
1908	11.01	8	11			
1909	45.50	35	46			
1910	1.00	1	1			
1914	105.50	79	105			
1915	25.11	19	25			
1916	58.60	43	57	2	11.68	
1917	2.75	2	3			
1919	56.45	41	54	2	12.18	
1921	34.54	25	33	2	12.52	
1922	16.94	12	16	1	12.70	
1926	110.00	77	102	8	13.40	1
1931	44.62	30	40	5	14.31	
1937	39.01	26	35	4	15.46	
1941	198.30	127	169	29	16.25	2
1943	103.13	65	86	17	16.66	1
1945	15.81	10	13	3	17.07	
1946	4.87	3	4	1	17.29	
1947	22.60	14	19	4	17.50	
1948	100.00	61	81	19	17.71	1
1950	70.00	42	56	14	18.15	1
1953	166.24	97	129	37	18.81	2
1955	8.17	5	7	1	19.27	
1956	95.00	54	72	23	19.50	1
1957	187.00	105	140	47	19.73	2
1958	235.50	131	174	62	19.97	3
1959	280.00	154	205	75	20.20	4
1960	81.57	45	60	22	20.44	1
1961	332.30	180	239	93	20.68	4
1965	440.34	228	303	137	21.68	6
1966	37.55	19	25	13	21.93	1
1968	218.17	109	145	73	22.45	3
1970	23.61	12	16	8	22.97	
1971	728.26	352	468	260	23.24	11
1972	2,608.99	1,246	1,656	953	23.51	41
1973	116.76	55	73	44	23.78	2
1974	969.05	451	599	370	24.06	15
1975	72.25	33	44	28	24.34	1

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.02 PRODUCING LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 45-L0						
1977	1,441.00	644	856	585	24.90	23
1978	765.00	337	448	317	25.19	13
1979	82.70	36	48	35	25.48	1
1980	91.23	39	52	39	25.77	2
1982	195.00	81	108	87	26.37	3
1995	2,658.92	1,504	1,997	662	23.22	29
	14,480.68	7,901	10,400	4,081		174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 1.20

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.03 GAS RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1901	1,674.68	1,675	1,675			
1910	22.78	22	23			
1923	1,969.07	1,824	1,969			
1924	25.41	23	25			
1927	43.28	40	43			
1938	1,018.56	891	1,019			
1948	385.48	321	369	16	10.88	1
1959	410.49	316	363	47	14.97	3
1974	3,366.13	2,172	2,493	873	23.06	38
1976	518.00	324	372	146	24.33	6
1980	1,507.30	881	1,011	496	27.01	18
1981	923.36	530	608	315	27.70	11
2005	9,119.74	3,084	3,541	5,579	39.63	141
	20,984.28	12,103	13,511	7,473		218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 1.04

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1875	1.00	1	1			
1888	137.42	136	137			
1889	130.52	129	131			
1890	1,873.28	1,847	1,873			
1891	1,372.99	1,349	1,373			
1892	924.40	905	924			
1893	699.05	682	699			
1894	3,023.40	2,939	3,023			
1895	218.54	212	219			
1896	1,259.83	1,216	1,260			
1897	1,642.16	1,579	1,642			
1898	1,409.64	1,350	1,410			
1899	2,897.90	2,765	2,898			
1900	2,874.97	2,732	2,875			
1901	10,007.57	9,476	10,008			
1902	4,457.09	4,205	4,457			
1903	7,504.57	7,053	7,505			
1904	5,966.84	5,589	5,967			
1905	9,920.15	9,259	9,920			
1906	6,726.76	6,258	6,727			
1907	4,784.95	4,437	4,785			
1908	3,068.84	2,836	3,069			
1909	6,824.39	6,287	6,824			
1910	3,360.27	3,086	3,360			
1911	2,637.18	2,414	2,637			
1912	5,250.72	4,791	5,251			
1913	3,998.45	3,638	3,998			
1914	5,211.01	4,725	5,211			
1915	3,526.25	3,187	3,526			
1916	9,327.91	8,403	9,328			
1917	11,339.21	10,181	11,339			
1918	5,939.02	5,314	5,939			
1919	10,034.15	8,949	10,034			
1920	8,068.68	7,171	8,069			
1921	9,874.37	8,745	9,874			
1922	13,323.29	11,758	13,323			
1923	12,530.40	11,018	12,530			
1924	23,943.35	20,977	23,943			
1925	11,074.30	9,667	11,074			
1926	10,137.05	8,815	10,137			
1927	11,336.06	9,820	11,336			
1928	3,835.08	3,309	3,835			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1929	3,297.79	2,834	3,298			
1930	7,617.74	6,521	7,618			
1931	362.17	309	362			
1932	666.58	566	667			
1933	1,250.79	1,057	1,251			
1934	192.41	162	192			
1935	1,203.89	1,008	1,204			
1936	3,095.27	2,579	3,095			
1937	896.03	743	896			
1938	3,164.87	2,610	3,165			
1939	2,701.60	2,216	2,702			
1940	3,447.99	2,813	3,448			
1941	4,750.60	3,853	4,751			
1942	8,225.90	6,632	8,203	23	14.53	2
1943	7,793.53	6,245	7,724	70	14.90	5
1944	6,457.05	5,142	6,360	97	15.28	6
1945	4,000.28	3,165	3,915	85	15.67	5
1946	3,848.61	3,023	3,739	110	16.08	7
1947	1,792.72	1,399	1,730	63	16.49	4
1948	2,046.38	1,585	1,960	86	16.92	5
1949	1,945.89	1,495	1,849	97	17.36	6
1950	1,033.21	788	975	58	17.81	3
1951	6,743.01	5,100	6,308	435	18.27	24
1952	5,227.54	3,921	4,850	378	18.74	20
1953	3,419.00	2,542	3,144	275	19.23	14
1954	4,135.13	3,048	3,770	365	19.72	19
1955	3,153.08	2,303	2,848	305	20.23	15
1956	13,433.71	9,717	12,018	1,416	20.75	68
1957	5,931.14	4,248	5,254	677	21.28	32
1958	7,746.35	5,493	6,794	952	21.82	44
1959	8,167.31	5,730	7,087	1,080	22.38	48
1960	3,263.45	2,265	2,801	462	22.94	20
1961	4,069.92	2,794	3,456	614	23.51	26
1962	5,795.30	3,933	4,864	931	24.10	39
1963	5,947.65	3,990	4,935	1,013	24.69	41
1964	7,158.88	4,745	5,869	1,290	25.29	51
1965	5,532.56	3,621	4,479	1,054	25.91	41
1966	11,080.22	7,161	8,857	2,223	26.53	84
1967	5,622.33	3,586	4,435	1,187	27.16	44
1968	3,247.97	2,044	2,528	720	27.80	26
1969	4,053.75	2,516	3,112	942	28.45	33
1970	25,742.29	15,751	19,481	6,261	29.11	215

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	51,947.30	31,321	38,738	13,209	29.78	444
1972	27,208.63	16,162	19,989	7,220	30.45	237
1973	21,080.78	12,328	15,247	5,834	31.14	187
1974	11,679.68	6,723	8,315	3,365	31.83	106
1975	15,635.72	8,856	10,953	4,683	32.52	144
1976	24,795.30	13,809	17,079	7,716	33.23	232
1977	9,701.66	5,311	6,569	3,133	33.94	92
1978	12,975.14	6,979	8,632	4,343	34.66	125
1979	18,968.48	10,018	12,390	6,578	35.39	186
1980	8,113.79	4,205	5,201	2,913	36.13	81
1981	16,632.83	8,456	10,459	6,174	36.87	167
1982	8,839.18	4,407	5,451	3,388	37.61	90
1983	11,652.16	6,498	8,037	3,615	33.51	108
1984	61,906.30	33,708	41,691	20,215	34.51	586
1985	15,651.08	8,378	10,362	5,289	34.94	151
1986	17,645.91	9,282	11,480	6,166	35.37	174
1987	4,920.02	2,522	3,119	1,801	36.37	50
1988	38,191.05	19,206	23,754	14,437	36.82	392
1989	8,167.54	4,027	4,981	3,187	37.28	85
1990	1,377.08	660	816	561	38.28	15
1991	28,921.57	13,570	16,784	12,138	38.74	313
1992	11,012.64	5,053	6,250	4,763	39.22	121
1993	5,340.25	2,376	2,939	2,401	40.22	60
1994	15,466.03	6,718	8,309	7,157	40.69	176
1995	5,379.78	2,278	2,817	2,563	41.18	62
1996	12,980.22	5,315	6,574	6,406	42.18	152
1997	7,464.80	2,973	3,677	3,788	42.67	89
1998	3,484.33	1,348	1,667	1,817	43.17	42
1999	15.50	6	7	8	43.68	
2000	16,002.37	5,778	7,146	8,856	44.68	198
2001	26,595.59	9,287	11,486	15,110	45.19	334
2002	309,217.69	104,237	128,922	180,296	45.72	3,943
2003	155,944.14	50,308	62,222	93,722	46.72	2,006
2004	64,143.30	19,897	24,609	39,534	47.25	837
2005	520.27	155	192	328	47.78	7
2006	25,903.77	7,380	9,128	16,776	48.32	347
2007	586.03	158	195	391	49.32	8
2008	82,248.26	21,138	26,144	56,104	49.87	1,125
2009	356.34	87	108	248	50.41	5
2010	4.00	1	1	3	50.97	
2011	17,137.51	3,712	4,591	12,547	51.54	243

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 325.04 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2012	44.11	9	11	33	52.11	1
2015	567.59	90	112	456	54.26	8
2021	692.28	48	59	633	56.73	11
	1,628,852.90	845,241	1,015,678	613,175		14,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.7 0.90

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1906	437.57	438	438			
1910	71.33	71	71			
1929	29.97	29	30			
1937	64.09	59	64			
1938	15,393.89	14,039	15,394			
1942	15.11	13	15			
1944	25.51	22	25	1	6.41	
1945	60.63	52	60	1	6.74	
1947	106.67	91	105	2	7.42	
1952	6,116.75	4,999	5,780	337	9.14	37
1956	24,575.06	19,395	22,424	2,151	10.54	204
1957	1,328.06	1,039	1,201	127	10.90	12
1958	34.35	27	31	3	11.26	
1959	13.61	10	12	2	11.62	
1960	592.79	451	521	72	11.98	6
1962	1,984.54	1,480	1,711	274	12.72	22
1963	1,508.24	1,113	1,287	221	13.09	17
1964	42,768.02	31,246	36,127	6,641	13.47	493
1967	3,573.54	2,529	2,924	650	14.62	44
1968	5,681.68	3,976	4,597	1,085	15.01	72
1969	472.74	327	378	95	15.41	6
1970	1,365.22	934	1,080	285	15.80	18
1971	22,994.81	15,540	17,967	5,028	16.21	310
1972	3,078.49	2,056	2,377	701	16.61	42
1973	775.48	512	592	183	17.02	11
1974	138,031.52	89,886	103,926	34,106	17.44	1,956
1975	601.35	387	447	154	17.86	9
1976	696.18	442	511	185	18.29	10
1977	2,997.55	1,875	2,168	830	18.72	44
1978	6,787.32	4,188	4,842	1,945	19.15	102
1980	11,083.47	6,641	7,678	3,405	20.04	170
1982	695.76	404	467	229	20.95	11
1983	600.82	419	484	117	18.36	6
1985	67,079.05	45,359	52,444	14,635	19.27	759
1987	2,601.17	1,711	1,978	623	19.89	31
1988	1,262.06	818	946	316	20.22	16
1990	13,231.83	8,302	9,599	3,633	20.93	174
1991	32,482.37	20,025	23,153	9,329	21.31	438
1992	26,477.84	16,024	18,527	7,951	21.69	367
1994	41,951.03	24,516	28,345	13,606	22.22	612
1995	117,370.66	67,101	77,582	39,789	22.66	1,756
1996	9,385.83	5,244	6,063	3,323	23.10	144

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1997	5,394.25	2,956	3,418	1,976	23.30	85
1998	168,625.08	90,063	104,131	64,494	23.77	2,713
2002	495,615.49	237,400	274,481	221,134	25.29	8,744
2003	112,668.34	52,391	60,574	52,094	25.60	2,035
2004	63,657.20	28,544	33,002	30,655	26.14	1,173
2005	69,873.96	30,283	35,013	34,861	26.48	1,317
2006	87,227.26	36,435	42,126	45,101	26.83	1,681
2007	44,651.23	17,927	20,727	23,924	27.20	880
2008	259,097.54	99,675	115,244	143,854	27.59	5,214
2009	8,584,778.27	3,152,331	3,644,714	4,940,064	28.00	176,431
2010	201,227.98	70,269	81,245	119,983	28.42	4,222
2011	225,812.55	74,654	86,315	139,498	28.85	4,835
2014	43,918.54	11,955	13,822	30,097	30.07	1,001
2017	195,138.24	40,725	47,086	148,052	31.28	4,733
2018	68,815.01	12,820	14,822	53,993	31.66	1,705
2019	1,392.87	227	262	1,131	32.07	35
2021	389,239.70	44,490	51,440	337,800	32.93	10,258
	11,623,537.47	4,396,935	5,082,793	6,540,744		234,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.02

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1926	24.29	24	24			
1931	205.29	205	205			
1933	42.35	42	42			
1936	69.66	70	70			
1937	503.71	504	504			
1939	94.95	95	95			
1940	908.57	909	909			
1941	854.91	855	855			
1942	599.48	599	599			
1943	237.10	237	237			
1944	249.14	249	249			
1945	207.45	207	207			
1946	784.40	784	784			
1947	881.72	882	882			
1948	1,164.23	1,164	1,164			
1949	1,086.68	1,087	1,087			
1950	543.66	544	544			
1951	521.89	522	522			
1952	1,011.47	1,011	1,011			
1953	1,027.49	1,027	1,027			
1954	609.20	609	609			
1955	713.68	714	714			
1956	1,343.28	1,343	1,343			
1957	2,261.33	2,261	2,261			
1958	2,124.41	2,124	2,124			
1959	3,159.15	3,159	3,159			
1960	2,440.86	2,420	2,310	131	0.28	131
1961	2,472.63	2,425	2,315	158	0.64	158
1962	1,811.47	1,756	1,676	135	1.01	134
1963	1,963.00	1,881	1,796	167	1.38	121
1964	2,531.71	2,397	2,288	244	1.75	139
1965	1,233.47	1,154	1,102	131	2.12	62
1966	2,199.03	2,033	1,941	258	2.49	104
1967	1,283.95	1,172	1,119	165	2.87	57
1968	1,682.18	1,517	1,448	234	3.24	72
1969	3,324.38	2,960	2,826	498	3.62	138
1970	1,249.52	1,098	1,048	202	4.00	50
1971	649.05	563	537	112	4.38	26
1972	1,345.04	1,151	1,099	246	4.77	52
1973	740.35	625	597	143	5.16	28
1974	699.91	582	556	144	5.54	26
1975	937.83	769	734	204	5.93	34

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-S0						
1977	522.74	416	397	126	6.72	19
1978	210.39	165	158	52	7.12	7
1980	9.26	7	7	2	7.93	
1981	85.74	64	61	25	8.33	3
1983	38.73	32	31	8	8.51	1
1984	97.30	80	76	21	8.75	2
1988	13.83	11	11	3	10.14	
1990	20.22	15	14	6	10.83	1
1991	94.18	71	68	26	11.20	2
1996	72.48	50	48	24	12.95	2
1999	608.74	398	380	229	13.91	16
2023	105,539.51	11,303	10,789	94,751	20.16	4,700
2024	289,209.33	16,832	16,067	273,142	20.21	13,515
2025	136,478.68	2,498	2,384	134,095	20.12	6,665
	580,795.00	77,672	75,110	505,685		26,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 4.52

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1906	21.70	22	22			
1923	82.26	79	82			
1925	334.68	318	335			
1930	2,492.38	2,317	2,492			
1931	387.82	359	388			
1934	542.99	497	543			
1937	1,173.23	1,061	1,173			
1938	596.09	537	596			
1939	174.45	156	174			
1940	586.41	523	586			
1942	72.23	64	72			
1943	1,876.47	1,653	1,876			
1945	423.43	370	423			
1946	2,306.63	2,004	2,307			
1947	851.30	736	851			
1948	1,049.07	903	1,049			
1949	209.75	180	210			
1951	62.92	53	63			
1952	543.78	458	544			
1955	394.01	326	394			
1958	1,101.38	892	1,101			
1959	30,558.11	24,574	30,558			
1960	1,515.77	1,209	1,516			
1961	3,503.67	2,773	3,504			
1962	1,042.08	818	1,042			
1963	659.33	513	659			
1964	4,377.80	3,373	4,378			
1965	807.70	616	808			
1966	111.24	84	111			
1968	36,056.73	26,652	36,057			
1969	239.32	175	239			
1971	2,261.97	1,613	2,262			
1972	599.28	422	599			
1974	22,172.11	15,188	21,584	588	18.90	31
1975	3,826.65	2,584	3,672	155	19.48	8
1976	204.28	136	193	11	20.08	1
1977	25,880.18	16,952	24,091	1,789	20.70	86
1979	2,176.84	1,380	1,961	216	21.95	10
1980	96,141.16	59,928	85,165	10,976	22.60	486
1981	633.81	388	551	83	23.26	4
1982	5,072.09	3,050	4,334	738	23.92	31
1983	4,014.56	2,646	3,760	255	21.85	12

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 329.00 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1984	20,148.00	13,048	18,543	1,605	22.45	71
1985	5,071.85	3,226	4,585	487	23.04	21
1986	3,261.30	2,035	2,892	369	23.64	16
1987	20,248.42	12,392	17,610	2,638	24.25	109
1988	10,363.02	6,215	8,832	1,531	24.86	62
1989	22,402.54	13,155	18,695	3,708	25.48	146
1990	2,525.64	1,451	2,062	464	26.10	18
1991	40,610.35	22,811	32,417	8,193	26.73	307
1992	105,290.32	57,762	82,087	23,203	27.36	848
1994	129,528.67	67,601	96,069	33,460	28.63	1,169
1995	18,227.34	9,263	13,164	5,063	29.27	173
1997	10,201.56	4,899	6,962	3,240	30.58	106
1999	18,022.59	8,184	11,630	6,393	31.55	203
2001	18,428.86	7,821	11,115	7,314	32.89	222
2002	28,782.97	11,778	16,738	12,045	33.57	359
2005	7,864.49	2,851	4,052	3,812	35.61	107
2006	7,333.80	2,541	3,611	3,723	36.31	103
2008	45,967.72	14,434	20,512	25,456	37.69	675
2012	1,024,587.55	253,893	360,812	663,776	40.22	16,504
2013	4,353.75	1,003	1,425	2,929	40.94	72
2014	54,193.07	11,586	16,466	37,727	41.38	912
2017	33,335.76	5,334	7,580	25,756	43.30	595
2019	2,781.96	344	489	2,293	44.25	52
2021	19,928.21	1,710	2,430	17,498	45.26	387
	1,910,597.40	713,919	1,003,103	907,494		23,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 1.25

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 25-L1						
1921	6,345.86	6,346	6,346			
1933	5.00	5	5			
1942	29.81	30	30			
1965	620.40	536	522	98	3.39	29
1974	1,086.16	864	841	245	5.12	48
1981	177.94	131	127	51	6.61	8
1982	113.94	83	81	33	6.83	5
1985	312.58	267	260	53	6.92	8
1994	198.47	156	152	46	8.59	5
1995	16.42	13	13	3	8.81	
1997	314.81	237	230	85	9.20	9
	9,221.39	8,668	8,607	614		112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 1.21

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 26-L1						
1921	1,243.54	1,244	1,244			
1945	420.81	411	414	7	0.60	7
1954	1,258.20	1,159	1,168	90	2.04	44
1979	31.01	23	23	8	6.82	1
1984	30.56	26	26	5	7.29	1
	2,984.12	2,863	2,875	109		53
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 1.78

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1875	298.10	298	298			
1886	493.55	494	494			
1889	1,092.97	1,093	1,093			
1890	34,635.23	34,635	34,635			
1891	133.58	134	134			
1892	2,381.19	2,381	2,381			
1893	4,376.13	4,376	4,376			
1894	16,977.76	16,978	16,978			
1895	7,416.28	7,393	7,416			
1896	2,686.75	2,666	2,687			
1897	6,307.19	6,230	6,307			
1898	27,355.19	26,884	27,355			
1899	43,446.93	42,478	43,447			
1900	45,181.38	43,944	45,181			
1901	74,448.79	72,020	74,449			
1902	60,214.01	57,935	60,214			
1903	61,496.75	58,847	61,497			
1904	44,506.45	42,363	44,506			
1905	102,727.15	97,244	102,727			
1906	17,911.29	16,872	17,911			
1907	102,629.68	96,203	102,630			
1908	86,226.53	80,469	86,227			
1909	23,910.87	22,222	23,911			
1910	30,093.70	27,857	30,094			
1911	3,644.68	3,361	3,645			
1912	3,053.22	2,805	3,053			
1913	35,391.55	32,391	35,392			
1914	38,935.97	35,498	38,936			
1915	6,740.11	6,122	6,740			
1916	15,199.26	13,752	15,199			
1917	39,314.78	35,432	39,315			
1918	24,616.54	22,090	24,617			
1919	23,010.82	20,565	23,011			
1920	30,355.59	27,012	30,356			
1921	9,434.03	8,359	9,434			
1922	84,031.39	74,116	84,031			
1923	33,930.21	29,791	33,930			
1924	38,066.59	33,270	38,067			
1925	45,112.14	39,241	45,112			
1926	17,607.98	15,240	17,608			
1927	59,632.79	51,366	59,349	284	9.01	32
1928	24,205.87	20,746	23,970	236	9.29	25

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1929	45,414.88	38,722	44,740	675	9.58	70
1930	31,466.56	26,688	30,836	631	9.87	64
1931	30,254.30	25,525	29,492	762	10.16	75
1932	8,699.90	7,301	8,436	264	10.45	25
1933	12,689.46	10,591	12,237	452	10.75	42
1934	3,997.41	3,318	3,834	163	11.05	15
1935	8,442.89	6,969	8,052	391	11.35	34
1936	3,962.18	3,251	3,756	206	11.66	18
1937	16,592.09	13,537	15,641	951	11.97	79
1938	43,376.12	35,175	40,642	2,734	12.29	222
1939	83,234.61	67,087	77,514	5,721	12.61	454
1940	32,736.37	26,224	30,300	2,436	12.93	188
1941	184,653.78	146,984	169,828	14,826	13.26	1,118
1942	50,551.73	39,975	46,188	4,364	13.60	321
1943	39,132.03	30,740	35,518	3,614	13.94	259
1944	128,936.90	100,590	116,224	12,713	14.29	890
1945	96,117.44	74,469	86,043	10,074	14.64	688
1946	54,076.34	41,597	48,062	6,014	15.00	401
1947	54,496.94	41,619	48,087	6,410	15.36	417
1948	20,204.76	15,315	17,695	2,510	15.73	160
1949	56,304.72	42,350	48,932	7,373	16.11	458
1950	58,077.23	43,334	50,069	8,008	16.50	485
1951	54,538.17	40,366	46,640	7,898	16.89	468
1952	64,636.61	47,443	54,817	9,820	17.29	568
1953	100,139.19	72,870	84,196	15,943	17.70	901
1954	56,077.67	40,445	46,731	9,347	18.12	516
1955	53,061.29	37,927	43,822	9,239	18.54	498
1956	311,976.99	220,927	255,264	56,713	18.97	2,990
1957	481,954.60	338,033	390,571	91,384	19.41	4,708
1958	189,294.35	131,457	151,888	37,406	19.86	1,883
1959	351,796.87	241,874	279,466	72,331	20.31	3,561
1960	242,271.68	164,820	190,437	51,835	20.78	2,494
1961	98,042.96	65,991	76,247	21,796	21.25	1,026
1962	178,076.39	118,544	136,968	41,108	21.73	1,892
1963	240,620.91	158,365	182,978	57,643	22.22	2,594
1964	249,051.31	162,038	187,222	61,829	22.71	2,723
1965	158,638.34	101,968	117,816	40,822	23.22	1,758
1966	207,699.78	131,873	152,369	55,331	23.73	2,332
1967	272,337.49	170,734	197,270	75,067	24.25	3,096
1968	194,960.48	120,636	139,385	55,575	24.78	2,243
1969	617,398.95	376,996	435,589	181,810	25.31	7,183
1970	108,560.63	65,370	75,530	33,031	25.86	1,277

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	486,178.04	288,639	333,500	152,678	26.41	5,781
1972	1,335,564.56	781,412	902,860	432,705	26.97	16,044
1973	531,906.59	306,623	354,279	177,628	27.53	6,452
1974	697,897.73	396,085	457,645	240,253	28.11	8,547
1975	990,359.25	553,234	639,218	351,141	28.69	12,239
1976	574,704.91	315,823	364,909	209,796	29.28	7,165
1977	1,237,592.84	668,869	772,825	464,768	29.87	15,560
1978	600,482.62	318,904	368,468	232,015	30.48	7,612
1979	708,051.28	369,383	426,793	281,258	31.09	9,047
1980	846,930.58	433,891	501,327	345,604	31.70	10,902
1981	729,720.27	366,772	423,776	305,944	32.33	9,463
1982	750,893.46	370,130	427,656	323,237	32.96	9,807
1983	505,327.34	301,023	347,808	157,519	28.67	5,494
1984	872,939.76	511,368	590,845	282,095	29.17	9,671
1985	2,094,205.41	1,205,425	1,392,774	701,431	29.68	23,633
1986	822,415.56	464,829	537,073	285,343	30.19	9,452
1987	326,106.77	180,859	208,968	117,139	30.72	3,813
1988	2,083,427.00	1,132,968	1,309,055	774,372	31.25	24,780
1989	770,898.62	410,812	474,661	296,238	31.78	9,322
1990	596,840.15	311,372	359,766	237,074	32.32	7,335
1991	1,283,392.32	654,915	756,703	526,689	32.87	16,023
1992	1,519,663.74	763,023	881,613	638,051	32.97	19,352
1993	519,437.88	254,628	294,203	225,235	33.54	6,715
1994	606,852.97	290,136	335,229	271,624	34.11	7,963
1995	603,296.37	281,015	324,691	278,605	34.69	8,031
1996	933,656.65	423,320	489,113	444,544	35.26	12,608
1997	2,099,655.71	931,197	1,075,925	1,023,731	35.45	28,878
1998	444,634.33	191,460	221,217	223,417	36.04	6,199
1999	537,658.15	224,419	259,298	278,360	36.64	7,597
2000	846,596.56	344,142	397,629	448,968	36.86	12,180
2001	928,111.19	364,562	421,223	506,888	37.48	13,524
2002	255,961.59	97,598	112,767	143,195	37.73	3,795
2003	1,233,584.50	452,849	523,231	710,354	38.36	18,518
2004	514,807.70	182,705	211,101	303,707	38.63	7,862
2005	829,153.20	282,078	325,919	503,234	39.27	12,815
2006	560,254.85	183,315	211,806	348,449	39.58	8,804
2007	1,594,153.05	500,405	578,179	1,015,974	39.89	25,469
2008	2,417,106.34	721,265	833,365	1,583,741	40.55	39,056
2009	1,472,298.39	418,722	483,800	988,498	40.89	24,175
2010	1,877,107.74	506,631	585,372	1,291,736	41.25	31,315
2011	5,101,760.10	1,308,601	1,511,986	3,589,774	41.31	86,898
2012	2,274,032.50	548,497	633,745	1,640,288	41.69	39,345

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 332.00 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2013	2,970,839.85	669,627	773,701	2,197,139	42.10	52,189
2014	2,160,332.38	454,534	525,178	1,635,154	42.22	38,729
2015	1,587,346.68	309,215	357,274	1,230,073	42.38	29,025
2016	287,876.18	51,386	59,372	228,504	42.56	5,369
2017	1,085,571.20	175,537	202,819	882,752	42.77	20,640
2018	1,697,353.68	246,116	284,368	1,412,986	42.75	33,052
2019	4,722,224.95	602,084	695,661	4,026,564	42.77	94,145
2020	2,580,092.55	283,036	327,026	2,253,067	42.60	52,889
2021	1,405,627.68	128,474	148,442	1,257,186	42.26	29,749
2022	4,164,951.97	301,959	348,890	3,816,062	41.59	91,754
2023	6,067,185.78	338,549	391,167	5,676,019	40.87	138,880
2024	9,900,979.19	308,911	356,922	9,544,057	38.75	246,298
2025	5,444,930.39	57,716	66,686	5,378,244	34.84	154,370
	96,714,715.32	28,424,259	32,745,872	63,968,843		1,687,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.9 1.74

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-S0.5						
1963	225.82	208	190	36	2.69	13
1964	168.27	154	140	28	3.02	9
1968	342.96	300	273	70	4.36	16
1969	137.03	119	108	29	4.70	6
1970	788.98	676	616	173	5.03	34
1971	117,966.00	99,866	90,992	26,974	5.37	5,023
1972	73.97	62	56	18	5.71	3
1973	472.53	391	356	117	6.06	19
1974	308,440.46	252,039	229,644	78,796	6.40	12,312
1976	2,714.51	2,164	1,972	743	7.10	105
1977	25,931.50	20,404	18,591	7,340	7.46	984
1978	10,313.74	8,009	7,297	3,017	7.82	386
1979	4,760.10	3,648	3,324	1,436	8.18	176
1980	147.81	112	102	46	8.54	5
1981	6,892.25	5,138	4,681	2,211	8.91	248
1982	2,817.16	2,069	1,885	932	9.29	100
1984	1,048.37	856	780	268	9.25	29
1985	177,333.74	143,463	130,716	46,618	9.50	4,907
1986	14,722.96	11,789	10,741	3,982	9.77	408
1987	2,341.94	1,854	1,689	653	10.06	65
1988	41,705.91	32,622	29,723	11,983	10.37	1,156
1989	50,573.86	39,048	35,578	14,996	10.70	1,401
1990	111,145.34	84,626	77,107	34,038	11.05	3,080
1991	5,777.82	4,334	3,949	1,829	11.41	160
1992	190,566.32	140,676	128,176	62,390	11.79	5,292
1993	40,936.28	29,834	27,183	13,753	12.00	1,146
1994	112,480.72	80,491	73,339	39,142	12.42	3,152
1995	1,523,779.02	1,073,959	978,533	545,246	12.67	43,034
1996	66,276.24	45,750	41,685	24,591	13.12	1,874
1997	18,109.75	12,278	11,187	6,923	13.42	516
1998	98,883.56	65,748	59,906	38,978	13.73	2,839
1999	165,427.15	107,693	98,124	67,303	14.07	4,783
2000	120,003.55	76,358	69,573	50,431	14.43	3,495
2001	31,883.10	19,793	18,034	13,849	14.81	935
2002	6,149,697.13	3,717,492	3,387,177	2,762,520	15.21	181,625
2003	1,345,896.28	793,540	723,031	622,865	15.49	40,211
2004	761,254.37	435,133	396,470	364,784	15.93	22,899
2005	1,306,243.26	724,704	660,311	645,932	16.25	39,750
2006	1,835,673.44	985,940	898,335	937,338	16.59	56,500
2007	4,994,469.32	2,588,633	2,358,622	2,635,847	16.96	155,416
2008	2,166,110.23	1,079,806	983,860	1,182,250	17.35	68,141
2009	3,406,085.55	1,627,428	1,482,824	1,923,262	17.76	108,292

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-S0.5						
2010	1,883,128.04	861,531	784,980	1,098,148	18.08	60,738
2011	1,090,197.41	475,326	433,091	657,106	18.43	35,654
2012	153,437.26	63,231	57,613	95,824	18.90	5,070
2013	277,143.88	107,615	98,053	179,091	19.30	9,279
2014	147,693.03	53,834	49,051	98,642	19.61	5,030
2015	159,268.31	53,865	49,079	110,189	20.05	5,496
2016	169,958.53	52,976	48,269	121,690	20.42	5,959
2017	1,139,373.91	322,443	293,792	845,582	20.90	40,458
2018	186,535.03	47,473	43,255	143,280	21.24	6,746
2019	1,169,256.31	261,680	238,429	930,827	21.68	42,935
2020	434,996.96	83,606	76,177	358,820	22.07	16,258
2021	3,976,431.06	632,253	576,074	3,400,357	22.49	151,194
2022	4,118,666.81	511,538	466,086	3,652,581	22.93	159,293
2023	816,419.74	76,907	70,073	746,347	23.23	32,129
	40,943,124.58	17,923,485	16,330,902	24,612,223		1,346,784

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 3.29

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1940	87.17	87	87			
1941	611.58	612	612			
1942	1,316.26	1,316	1,316			
1943	347.71	348	348			
1944	332.65	328	333			
1945	472.30	455	472			
1946	1,151.21	1,098	1,151			
1947	507.27	479	507			
1948	796.24	746	796			
1949	2,093.31	1,947	2,093			
1950	440.30	407	440			
1951	535.45	492	535			
1952	3,734.08	3,409	3,734			
1953	9,873.74	8,955	9,874			
1954	10,638.98	9,580	10,639			
1955	2,384.74	2,133	2,385			
1956	6,064.18	5,388	6,064			
1957	4,932.69	4,351	4,933			
1958	6,369.67	5,580	6,370			
1959	2,764.71	2,404	2,765			
1960	3,812.13	3,290	3,812			
1961	5,498.39	4,709	5,498			
1962	4,594.65	3,903	4,595			
1963	3,696.81	3,116	3,697			
1964	5,113.80	4,275	5,114			
1965	4,173.68	3,460	4,166	8	3.42	2
1966	4,430.39	3,642	4,385	45	3.56	13
1967	5,043.03	4,110	4,948	95	3.70	26
1968	8,020.16	6,480	7,801	219	3.84	57
1969	12,602.57	10,088	12,145	458	3.99	115
1970	4,759.17	3,774	4,544	215	4.14	52
1971	14,785.42	11,614	13,982	803	4.29	187
1972	7,088.03	5,514	6,638	450	4.44	101
1973	12,894.47	9,929	11,954	940	4.60	204
1974	23,255.32	17,732	21,348	1,907	4.75	401
1975	63,281.47	47,746	57,483	5,798	4.91	1,181
1976	40,036.32	29,867	35,958	4,078	5.08	803
1977	54,856.30	40,484	48,740	6,116	5.24	1,167
1978	96,184.07	70,166	84,475	11,709	5.41	2,164
1979	96,189.25	69,352	83,495	12,694	5.58	2,275
1980	30,973.93	22,069	26,569	4,405	5.75	766
1981	71,976.20	50,635	60,961	11,015	5.93	1,858

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 334.00 FIELD MEASURING AND STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
1982	70,222.41	48,769	58,714	11,508	6.11	1,883
1983	64,615.14	56,784	64,615			
1984	30,308.54	26,505	30,309			
1985	61,790.08	53,720	61,790			
1986	102,499.87	88,509	102,500			
1987	35,766.84	30,645	35,767			
1988	115,418.15	98,025	115,418			
1989	65,185.78	55,056	65,186			
1990	96,724.79	81,152	96,725			
1991	158,119.23	131,049	158,119			
1992	29,377.62	24,128	29,350	28	7.23	4
1993	19,402.45	15,830	19,256	146	7.28	20
1994	106,062.04	85,507	104,014	2,048	7.51	273
1995	11,890.54	9,496	11,551	340	7.63	45
1996	7,154.07	5,650	6,873	281	7.79	36
1997	13,306.12	10,375	12,621	685	7.98	86
1998	8,035.94	6,197	7,538	498	8.08	62
1999	91.55	69	84	8	8.35	1
2000	1,544.13	1,158	1,409	135	8.42	16
2002	8,688.46	6,303	7,667	1,021	8.80	116
2003	6,821.77	4,857	5,908	914	9.00	102
2004	8,162.73	5,707	6,942	1,221	9.15	133
2005	9,288.88	6,377	7,757	1,532	9.25	166
2006	6,911.05	4,630	5,632	1,279	9.49	135
2007	42.13	28	34	8	9.60	1
2008	11,306.98	7,216	8,778	2,529	9.78	259
2009	1,030,626.43	639,813	778,291	252,335	9.93	25,411
2010	91,350.96	55,030	66,940	24,411	10.07	2,424
2011	188,760.14	110,009	133,819	54,941	10.20	5,386
2013	28,500.44	15,396	18,728	9,772	10.43	937
2017	17,701.28	7,682	9,345	8,356	10.76	777
2020	20,439.63	6,696	8,145	12,295	10.78	1,141
2021	227,237.22	64,513	78,476	148,761	10.72	13,877
2022	422,877.29	99,207	120,679	302,198	10.60	28,509
2023	1,031,038.70	194,145	236,165	794,874	10.42	76,283
2024	228,650.00	25,494	31,012	197,638	9.96	19,843
2025	182,250.00	7,071	8,601	173,649	9.30	18,672
	5,146,889.18	2,564,868	3,082,520	2,064,369		207,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 4.04

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 337.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L1						
2004	15,906.40	11,020	10,419	5,487	9.42	582
2005	25,593.69	17,363	16,416	9,178	9.60	956
2006	13,865.94	9,208	8,706	5,160	9.74	530
2008	9,482.35	5,970	5,644	3,838	10.15	378
	64,848.38	43,561	41,185	23,663		2,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 3.77

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.11 LAND - GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-L4						
1967	764.79	621	550	215	10.35	21
1969	4,194.89	3,384	2,998	1,197	10.63	113
1970	49.41	40	35	14	10.79	1
1976	93.45	73	65	28	12.26	2
1977	2,088.06	1,608	1,425	663	12.64	52
1979	9,290.53	7,003	6,205	3,086	13.54	228
1989	342.71	229	203	140	18.10	8
	16,823.84	12,958	11,481	5,343		425

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 2.53

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 350.21 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1916	922.66	894	923			
1925	257.87	242	258			
1926	459.25	429	459			
1929	64.04	59	64			
1940	198.63	175	199			
1941	73.96	65	74			
1942	442.68	386	443			
1943	166.39	144	166			
1945	66.96	57	67			
1946	558.07	476	558			
1947	1,450.95	1,229	1,451			
1948	1,558.71	1,312	1,559			
1949	1,239.91	1,037	1,240			
1953	162.40	132	162			
1954	2,117.36	1,708	2,117			
1955	437.08	350	437			
1961	890.72	674	891			
1962	39.11	29	39			
1965	87.33	63	87			
1966	1,016.02	726	997	19	19.95	1
1967	169.49	120	165	4	20.56	
1968	1,932.65	1,348	1,851	82	21.19	4
1969	1,120.00	771	1,059	61	21.83	3
1970	644.80	438	601	44	22.48	2
1972	392.00	259	356	36	23.81	2
1973	1,159.09	753	1,034	125	24.50	5
1974	448.00	287	394	54	25.19	2
1977	280.00	171	235	45	27.32	2
1979	60.66	36	49	12	28.79	
1980	112.00	65	89	23	29.54	1
1983	1,456.00	867	1,191	265	28.67	9
1985	1,400.00	806	1,107	293	29.68	10
1986	409.02	230	316	93	30.68	3
1987	441.00	243	334	107	31.19	3
1993	875.00	418	574	301	35.32	9
2000	2,875.00	1,103	1,515	1,360	40.54	34
2004	17,233.24	5,639	7,743	9,490	43.69	217
2006	19,252.16	5,745	7,889	11,363	45.26	251
	62,470.21	29,486	38,693	23,777		558

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.6 0.89

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1922	2,743.90	2,646	2,744			
1926	27,541.11	26,054	27,541			
1937	16,189.19	14,460	16,189			
1938	95.25	85	95			
1940	400.17	351	400			
1945	426.05	363	426			
1946	58.82	50	59			
1947	1,184.34	998	1,184			
1949	1,543.88	1,284	1,544			
1950	5,236.77	4,326	5,237			
1951	3,014.62	2,473	3,015			
1952	740.00	603	740			
1953	2,900.60	2,345	2,901			
1955	19,107.20	15,213	19,107			
1956	3,731.99	2,948	3,732			
1957	6,109.86	4,785	6,110			
1958	1,371.20	1,065	1,371			
1959	1,334.85	1,027	1,335			
1963	3,163.12	2,343	3,163			
1964	41.65	31	42			
1965	1,891.52	1,372	1,892			
1966	509.61	366	510			
1967	126.88	90	127			
1968	1,796.46	1,259	1,796			
1969	2,701.00	1,870	2,701			
1970	537.68	368	538			
1971	551.41	372	551			
1972	13,370.77	8,907	13,371			
1973	3,551.93	2,334	3,552			
1974	28,324.75	18,345	27,976	349	21.14	17
1975	218.60	140	213	6	21.71	
1976	85.52	54	82	4	22.28	
1977	1,110.04	687	1,048	62	22.87	3
1981	1,050.11	607	926	124	25.30	5
1982	80.70	46	70	11	25.93	
1986	7,180.22	4,396	6,704	476	24.85	19
1987	3,015.84	1,811	2,762	254	25.45	10
1989	23,537.18	13,567	20,689	2,848	26.64	107
1992	43,447.38	23,548	35,910	7,537	28.10	268
1993	41,380.63	21,886	33,376	8,005	28.73	279
1994	10,078.67	5,197	7,925	2,154	29.36	73
1995	2,597.85	1,312	2,001	597	29.63	20

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 351.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1996	79,849.12	39,238	59,837	20,012	30.27	661
1997	26,949.14	12,866	19,620	7,329	30.92	237
1998	586,839.95	271,824	414,528	172,312	31.58	5,456
1999	21,627.73	9,765	14,891	6,737	31.89	211
2000	177,972.01	77,738	118,549	59,423	32.55	1,826
2001	15,159.82	6,397	9,755	5,405	33.22	163
2002	15,519.54	6,351	9,685	5,835	33.57	174
2003	329,996.72	129,953	198,177	131,820	34.25	3,849
2004	149,518.06	56,548	86,235	63,283	34.93	1,812
2006	158,602.08	55,257	84,266	74,336	36.00	2,065
2007	111,088.83	37,104	56,583	54,506	36.39	1,498
2008	3,484.86	1,106	1,687	1,798	37.10	48
2010	6,944.58	1,981	3,021	3,924	38.22	103
2014	82,977.62	18,205	27,763	55,215	40.03	1,379
2015	29,547.03	5,966	9,098	20,449	40.51	505
2017	52,907.60	8,772	13,377	39,531	41.50	953
2020	250,885.11	27,648	42,163	208,722	42.37	4,926
	2,383,949.12	958,703	1,430,890	953,059		26,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 1.12

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1916	1,692.35	1,587	1,692			
1917	3.43	3	3			
1924	6,197.78	5,617	6,198			
1925	5,700.00	5,143	5,700			
1926	3,865.56	3,473	3,866			
1927	152.57	136	153			
1928	2,406.52	2,143	2,407			
1929	3,014.04	2,671	3,014			
1939	835.00	701	835			
1942	6,692.90	5,522	6,693			
1943	5,478.24	4,492	5,478			
1945	280.75	227	281			
1946	14,086.45	11,326	14,086			
1947	30,989.33	24,750	30,989			
1948	29,031.92	23,022	29,032			
1949	2,912.07	2,293	2,912			
1950	9,132.90	7,139	9,133			
1951	0.88	1	1			
1952	2,721.62	2,095	2,722			
1953	21.15	16	21			
1957	385.87	285	386			
1961	190.38	135	190			
1962	618.87	435	619			
1966	2.63	2	3			
1967	274.53	182	275			
1968	459.52	302	460			
1970	270.25	173	270			
1972	37,104.47	23,091	37,104			
1973	30,634.60	18,794	30,635			
1974	11,326.58	6,847	11,327			
1975	12,832.39	7,640	12,832			
1979	636.06	354	636			
1981	10,994.92	5,910	10,995			
1983	169.19	107	169			
1984	67,412.94	41,715	67,413			
1985	77.18	47	77			
1989	80,854.55	45,723	80,855			
1990	27,190.19	15,047	27,190			
1991	50,823.61	27,506	50,824			
1992	31,261.77	16,631	31,262			
1993	383.86	199	384			
1995	551.49	274	532	19	30.73	1

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
1997	267,917.54	126,403	245,374	22,544	31.63	713
1998	306,585.67	140,355	272,458	34,128	32.27	1,058
1999	3,347.79	1,485	2,883	465	32.92	14
2000	105,346.84	45,489	88,304	17,043	33.23	513
2002	3,059.11	1,238	2,403	656	34.22	19
2004	18,049.76	6,826	13,251	4,799	34.93	137
2005	62,515.79	22,662	43,992	18,524	35.61	520
2006	80,746.83	28,132	54,610	26,137	36.00	726
2017	18,138.19	3,142	6,099	12,039	39.37	306
2021	24,188.96	2,375	4,610	19,579	39.04	502
2023	198,211.71	11,873	23,048	175,164	37.91	4,621
2024	2,171,819.44	72,973	141,656	2,030,163	35.93	56,503
2025	654,445.57	7,461	14,483	639,963	32.41	19,746
	4,404,044.51	784,170	1,402,825	3,001,220		85,379
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 1.94

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1916	605.74	601	334	272	0.44	272
1917	1,489.21	1,469	817	672	0.76	672
1924	2,632.59	2,485	1,383	1,250	3.09	405
1925	2,486.30	2,333	1,298	1,188	3.40	349
1926	805.94	752	418	388	3.71	105
1942	13.91	12	7	7	8.68	1
1943	7,491.00	6,262	3,484	4,007	9.02	444
1945	2,654.21	2,186	1,216	1,438	9.71	148
1946	6,074.52	4,962	2,761	3,314	10.07	329
1947	10,216.84	8,279	4,607	5,610	10.43	538
1948	12,042.08	9,680	5,386	6,656	10.79	617
1949	37.27	30	17	20	11.16	2
1950	2,967.75	2,346	1,305	1,663	11.53	144
1952	1,916.83	1,489	829	1,088	12.29	89
1953	260.58	201	112	149	12.68	12
1957	733.74	543	302	432	14.27	30
1961	964.56	685	381	584	15.96	37
1962	174.36	122	68	106	16.39	6
1966	137.13	92	51	86	18.19	5
1967	870.46	575	320	550	18.65	29
1968	7.19	5	3	4	19.12	
1971	5,453.41	3,414	1,900	3,553	20.57	173
1972	20,672.76	12,757	7,099	13,574	21.06	645
1973	27,597.30	16,779	9,337	18,260	21.56	847
1974	18,787.75	11,249	6,259	12,529	22.07	568
1975	11,012.38	6,491	3,612	7,400	22.58	328
1977	14,563.73	8,309	4,623	9,941	23.62	421
1979	2,655.00	1,463	814	1,841	24.69	75
1981	16,676.68	8,857	4,928	11,749	25.79	456
1982	32,980.62	17,186	9,563	23,418	26.34	889
1984	27,375.15	17,389	9,676	17,699	23.69	747
1985	398.44	249	139	259	24.26	11
1986	16,399.11	10,105	5,623	10,776	24.45	441
1989	24,377.03	14,226	7,916	16,461	25.86	637
1991	10,762.95	6,046	3,364	7,399	26.73	277
1992	7,004.82	3,867	2,152	4,853	26.99	180
1993	485.00	261	145	340	27.63	12
1994	287.22	152	85	202	27.92	7
1995	846.49	438	244	602	28.23	21
1997	13,420.80	6,598	3,671	9,750	29.22	334
1998	23,638.35	11,337	6,308	17,330	29.57	586
1999	281,078.23	131,320	73,072	208,006	29.93	6,950

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2000	62,686.63	28,491	15,854	46,833	30.31	1,545
2008	30,882.48	10,602	5,899	24,983	33.00	757
2014	34,845.40	8,586	4,778	30,067	34.41	874
2015	1,798.38	413	230	1,568	34.39	46
2019	5,714.85	882	491	5,224	34.23	153
2021	9,993.73	1,129	628	9,366	33.35	281
	756,976.90	383,705	213,509	543,468		22,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 2.97

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.11 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1904	35.14	35	35			
1909	75.00	75	75			
1910	211.00	211	211			
1915	26.50	26	26			
1916	58.95	59	59			
1921	17.70	18	18			
1938	58.48	55	58			
1939	330.37	310	330			
1940	19.39	18	19			
1941	201.71	188	202			
1942	29.19	27	29			
1943	27.92	26	28			
1944	102.32	94	102			
1945	7,165.82	6,538	7,166			
1946	114.97	104	115			
1947	1,278.03	1,155	1,278			
1948	4,414.39	3,970	4,414			
1949	330.99	296	331			
1950	69,383.58	61,763	69,384			
1951	60,361.90	53,450	60,362			
1952	1,628.76	1,434	1,629			
1953	40.65	36	41			
1955	52.58	45	53			
1958	453.12	384	453			
1969	320.54	246	321			
1970	249.81	189	250			
1974	465.47	335	465			
1975	12,797.48	9,080	12,797			
1979	1,684.94	1,123	1,686			
	161,936.70	141,290	161,937			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.12 STORAGE RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R5						
1939	100.32	99	100			
1941	98.88	97	99			
1944	1,462.95	1,420	1,463			
1947	29.25	28	29			
1948	75.00	72	75			
1949	3,618.25	3,454	3,618			
1950	371.91	354	372			
1960	11.75	11	12			
1964	443.26	386	443			
1982	39,565.48	26,089	33,891	5,674	22.14	256
1992	2,452.89	1,280	1,663	790	30.45	26
1993	12,069.59	6,111	7,939	4,131	31.45	131
1998	306,247.30	131,013	170,194	136,053	36.45	3,733
1999	45,714.70	18,839	24,473	21,242	37.45	567
	412,261.53	189,253	244,371	167,891		4,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 1.14

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.21 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
1969	7,545.31	7,545	7,545			
1970	116.00	116	116			
1971	9,081.22	9,081	9,081			
1972	5,737.14	5,737	5,737			
1975	23,910.35	23,910	23,910			
1994	10,285.35	8,035	8,073	2,212	8.75	253
1997	15,806.90	11,164	11,216	4,591	11.75	391
2011	360,656.23	128,484	129,084	231,572	25.75	8,993
	433,138.50	194,072	194,762	238,376		9,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 2.22

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 352.31 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1916	1,255.78	1,256	1,256			
1917	363.37	363	363			
1918	25.48	25	25			
1922	45.18	45	45			
1924	5,593.24	5,593	5,593			
1925	1,233.42	1,233	1,233			
1926	63.48	63	63			
1933	19.78	20	20			
1934	57.37	57	57			
1937	19.93	19	20			
1938	3.19	3	3			
1939	84.73	82	85			
1940	573.99	551	574			
1941	1,087.17	1,038	1,087			
1943	570.69	538	571			
1944	337.97	317	338			
1945	146.21	136	146			
1946	14,905.54	13,806	14,906			
1947	8,931.03	8,220	8,931			
1948	19,135.23	17,501	19,135			
1949	20.86	19	21			
1951	265.03	238	265			
1952	12,170.84	10,849	12,171			
1955	2,286.54	1,998	2,287			
1956	44.62	39	45			
1957	445.55	384	446			
1961	568.38	475	568			
1963	70.50	58	70			
1965	42.48	34	42			
1967	4,380.30	3,478	4,380			
1968	94,202.26	74,062	94,202			
1969	10,875.66	8,463	10,876			
1970	25,791.64	19,860	25,792			
1973	40,158.82	29,886	40,159			
1974	8,342.65	6,132	8,343			
1975	1,311.50	952	1,312			
1976	580.66	416	573	8	14.19	1
1977	4,725.59	3,338	4,599	127	14.68	9
1978	92.30	64	88	4	15.18	
1981	5,325.56	3,540	4,878	448	16.76	27
1983	55,290.83	40,180	55,291			
1984	8,007.56	5,714	7,874	134	16.55	8

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1986	2,235.61	1,553	2,140	96	17.25	6
1988	36,880.34	24,728	34,074	2,806	18.31	153
1990	7,435.79	4,797	6,610	826	19.39	43
1991	3,151.27	1,997	2,752	399	19.81	20
1993	14,292.61	8,666	11,941	2,352	20.94	112
1996	5,529.70	3,122	4,302	1,228	22.56	54
1998	349.33	187	258	91	23.77	4
1999	35,754.83	18,585	25,609	10,146	24.25	418
2000	69,497.91	35,096	48,361	21,137	24.75	854
2001	20,576.60	10,078	13,887	6,690	25.26	265
2002	1,764.61	833	1,148	617	26.01	24
2003	3,987.14	1,819	2,506	1,481	26.53	56
2004	423,439.40	186,271	256,672	166,767	27.06	6,163
2005	28,812.81	12,194	16,803	12,010	27.60	435
2006	1,600,713.46	650,210	895,958	704,755	28.14	25,045
2007	202,769.67	78,817	108,606	94,164	28.70	3,281
2008	442,703.30	164,199	226,258	216,445	29.26	7,397
2009	7,427.97	2,619	3,609	3,819	29.83	128
2010	36,199.43	12,091	16,661	19,538	30.41	642
2011	87,558.80	27,572	37,993	49,566	31.00	1,599
2012	34,984.87	10,384	14,309	20,676	31.39	659
2013	191,480.55	53,002	73,034	118,447	32.00	3,701
2015	36,733.33	8,698	11,985	24,748	33.04	749
2020	5,277.70	687	947	4,331	35.07	123
2023	267,672.50	17,131	23,606	244,066	35.32	6,910
2024	1,615,372.71	56,377	77,684	1,537,689	34.59	44,455
2025	2,167,338.17	24,708	34,046	2,133,292	32.63	65,378
	7,679,393.32	1,677,466	2,280,492	5,398,901		168,719

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.20

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1937	22,010.99	21,042	18,510	3,501	2.07	1,691
1938	145.79	138	121	25	2.41	10
1940	466.25	436	384	82	3.01	27
1941	125.63	117	103	23	3.27	7
1942	572.30	530	466	106	3.51	30
1947	27.71	25	22	6	4.65	1
1948	156,278.57	140,019	123,170	33,109	4.89	6,771
1949	25,739.84	22,925	20,166	5,574	5.14	1,084
1950	2,385.26	2,112	1,858	527	5.39	98
1951	634.60	558	491	144	5.65	25
1952	12,244.29	10,705	9,417	2,827	5.91	478
1953	83,449.39	72,477	63,756	19,693	6.18	3,187
1954	18,704.44	16,134	14,193	4,511	6.46	698
1955	425.47	364	320	105	6.74	16
1956	41,624.95	35,399	31,139	10,486	7.03	1,492
1957	145.59	123	108	38	7.31	5
1958	4,730.84	3,965	3,488	1,243	7.61	163
1959	26,068.85	21,681	19,072	6,997	7.91	885
1960	1,948.58	1,608	1,415	534	8.21	65
1961	920.95	754	663	258	8.52	30
1962	792.58	644	567	226	8.83	26
1963	108.84	88	77	32	9.15	3
1964	203.72	163	143	61	9.48	6
1965	136.24	108	95	41	9.81	4
1966	1,354.68	1,062	934	421	10.16	41
1967	2,557.52	1,986	1,747	811	10.51	77
1969	16,191.83	12,323	10,840	5,352	11.23	477
1970	40,453.75	30,461	26,796	13,658	11.61	1,176
1971	619.95	462	406	214	11.99	18
1972	6,122.50	4,508	3,966	2,156	12.39	174
1973	3,435.73	2,500	2,199	1,237	12.80	97
1974	78,589.33	56,501	49,702	28,887	13.21	2,187
1975	32,041.97	22,743	20,006	12,036	13.64	882
1976	23,406.17	16,394	14,421	8,985	14.08	638
1977	35,101.16	24,250	21,332	13,769	14.53	948
1978	5,618.23	3,826	3,366	2,252	14.99	150
1979	973.61	653	574	400	15.46	26
1981	6,224.98	4,048	3,561	2,664	16.44	162
1982	73,605.99	47,061	41,398	32,208	16.95	1,900
1983	47,132.52	34,449	30,304	16,829	15.55	1,082
1984	5,390.12	3,891	3,423	1,967	15.89	124
1985	100,116.93	71,323	62,740	37,377	16.25	2,300

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1986	232,223.84	162,232	142,710	89,514	16.93	5,287
1987	59,947.73	41,274	36,307	23,641	17.31	1,366
1988	29,804.94	20,208	17,776	12,029	17.69	680
1989	64,130.19	42,775	37,628	26,502	18.10	1,464
1990	560,499.17	367,463	323,245	237,254	18.52	12,811
1991	31,960.30	20,579	18,103	13,857	18.94	732
1992	88,750.73	55,771	49,060	39,691	19.66	2,019
1993	679,426.85	418,527	368,164	311,263	20.10	15,486
1994	306,019.73	184,560	162,351	143,669	20.56	6,988
1995	82,900.54	48,903	43,018	39,883	21.03	1,896
1996	64,958.21	37,429	32,925	32,033	21.51	1,489
1997	168,090.03	94,500	83,128	84,962	22.00	3,862
1998	182,822.22	100,132	88,083	94,739	22.50	4,211
1999	337,651.23	179,934	158,282	179,369	23.01	7,795
2000	600,376.55	312,316	274,734	325,643	23.29	13,982
2001	17,224.93	8,688	7,643	9,582	23.83	402
2002	829,301.23	404,865	356,146	473,155	24.37	19,415
2003	594,368.52	280,364	246,627	347,742	24.92	13,954
2004	229,810.02	105,000	92,365	137,445	25.26	5,441
2005	62,663.52	27,534	24,221	38,443	25.83	1,488
2006	325,656.73	137,916	121,320	204,337	26.20	7,799
2007	7,253.51	2,939	2,585	4,669	26.79	174
2008	10,850.60	4,211	3,704	7,147	27.20	263
2009	9,456.83	3,504	3,082	6,375	27.61	231
2010	500,623.36	176,370	155,147	345,476	28.04	12,321
2011	111,910.73	37,311	32,821	79,090	28.49	2,776
2012	2,472.89	776	683	1,790	28.95	62
2013	172,160.39	50,822	44,706	127,454	29.24	4,359
2014	3,281,492.57	904,379	795,552	2,485,941	29.57	84,070
2015	67,619.12	17,256	15,180	52,439	29.91	1,753
2016	14,733.81	3,448	3,033	11,701	30.28	386
2017	58,669.93	12,485	10,983	47,687	30.51	1,563
2018	23,260.96	4,436	3,902	19,359	30.77	629
2019	4,053,777.39	681,440	599,439	3,454,338	30.93	111,682
2020	510,998.92	74,044	65,134	445,865	30.98	14,392
2021	44,843.19	5,431	4,778	40,065	30.84	1,299
2023	37,850.30	2,808	2,470	35,380	30.16	1,173
	15,335,390.35	5,723,186	5,034,494	10,300,896		394,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 2.58

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
1952	1,138.57	959	1,139			
1953	342.94	287	343			
1957	230.93	188	231			
1958	9,525.98	7,718	9,526			
1960	7,687.81	6,134	7,688			
1961	20,126.55	15,927	20,127			
1962	806.23	633	806			
1967	439.13	328	439			
1968	5,082.16	3,757	5,082			
1970	566.72	409	567			
1971	6,231.36	4,444	6,231			
1972	380.64	268	381			
1974	1,679.98	1,151	1,680			
1975	67,976.26	45,906	67,628	348	19.48	18
1976	270.19	180	265	5	20.08	
1980	8,956.83	5,583	8,225	732	22.60	32
1984	2,278.59	1,476	2,174	105	22.45	5
1985	10,911.19	6,940	10,224	687	23.04	30
1986	68,303.08	42,628	62,798	5,505	23.64	233
1987	74,523.34	45,608	67,189	7,334	24.25	302
1988	3,231.92	1,938	2,855	377	24.86	15
1990	8,210.44	4,718	6,950	1,260	26.10	48
1992	6,492.75	3,562	5,247	1,246	27.36	46
1994	9,347.63	4,879	7,188	2,160	28.63	75
1997	26,055.29	12,512	18,432	7,623	30.58	249
1998	23,553.73	11,040	16,264	7,290	30.89	236
1999	29,099.86	13,214	19,467	9,633	31.55	305
2000	130,027.17	57,134	84,168	45,859	32.22	1,423
2004	8,441.82	3,193	4,704	3,738	34.93	107
2006	5,082.46	1,761	2,594	2,488	36.31	69
2007	36,144.78	11,939	17,588	18,557	37.00	502
2008	19,793.24	6,215	9,156	10,637	37.69	282
2011	235,864.39	62,504	92,080	143,784	39.52	3,638
2015	9,586.70	1,877	2,765	6,822	42.10	162
2021	43,327.60	3,718	5,477	37,851	45.26	836
2022	37,131.08	2,473	3,643	33,488	45.53	736
2023	108,849.37	5,475	8,066	100,783	45.66	2,207
2024	250,361.50	6,735	9,922	240,440	45.26	5,312
	1,278,060.21	405,411	589,309	688,751		16,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.32

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
1953	597.38	597	597			
1957	139.38	139	139			
1972	6,119.04	5,991	6,119			
1973	1,697.11	1,646	1,697			
1979	1,203.92	1,107	1,204			
1981	2,893.23	2,618	2,893			
1990	17,052.58	15,027	17,053			
1997	481.23	382	482			
	30,183.87	27,507	30,184			

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R4						
1896	1,491.56	1,492	1,492			
1897	186.44	186	186			
1899	279.66	280	280			
1900	1,118.66	1,119	1,119			
1901	2,423.76	2,424	2,424			
1902	3,262.76	3,263	3,263			
1903	652.55	652	653			
1904	1,957.65	1,952	1,958			
1905	10,813.71	10,756	10,814			
1906	8,762.83	8,692	8,763			
1907	1,025.44	1,015	1,025			
1908	3,822.09	3,775	3,822			
1909	9,228.94	9,092	9,229			
1910	2,050.88	2,015	2,051			
1911	2,050.88	2,010	2,051			
1912	8,110.28	7,926	8,110			
1913	7,727.12	7,530	7,727			
1914	9,272.66	9,010	9,273			
1915	13,452.13	13,033	13,452			
1916	2,027.54	1,959	2,028			
1917	2,983.09	2,873	2,983			
1918	1,118.66	1,074	1,119			
1919	932.22	892	932			
1920	372.89	356	373			
1921	466.11	443	466			
1922	6,570.33	6,225	6,570			
1923	4,505.92	4,255	4,506			
1924	10,189.22	9,588	10,189			
1925	9,051.28	8,488	9,051			
1926	10,325.40	9,648	10,325			
1927	559.33	521	559			
1928	93.22	86	93			
1929	2,050.88	1,896	2,051			
1930	488.65	450	489			
1931	93.22	86	93			
1933	53.13	48	53			
1934	52.63	48	53			
1935	3,822.09	3,448	3,822			
1936	1,305.10	1,172	1,305			
1937	3,076.31	2,751	3,076			
1938	1,272.58	1,133	1,273			
1939	5,331.41	4,722	5,331			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R4						
1940	105.22	93	105			
1941	2,620.80	2,296	2,621			
1942	1,137.28	991	1,137			
1943	853.78	739	854			
1944	489.44	421	489			
1945	79.23	68	79			
1946	1,182.16	1,004	1,182			
1947	684.32	577	680	4	12.55	
1948	833.30	697	822	11	13.07	1
1949	5,007.35	4,156	4,899	108	13.60	8
1950	6,929.40	5,704	6,723	206	14.15	15
1951	9,638.44	7,865	9,270	368	14.72	25
1952	6,904.13	5,583	6,581	323	15.31	21
1953	14,243.39	11,409	13,448	795	15.92	50
1954	11,204.46	8,888	10,476	728	16.54	44
1955	16,946.68	13,307	15,685	1,262	17.18	73
1956	12,492.89	9,707	11,441	1,052	17.84	59
1957	13,106.39	10,076	11,876	1,230	18.50	66
1958	45,711.58	34,758	40,969	4,743	19.17	247
1959	71,439.64	53,705	63,301	8,139	19.86	410
1960	20,505.32	15,238	17,961	2,544	20.55	124
1961	41,892.88	30,765	36,262	5,631	21.25	265
1962	28,709.71	20,832	24,554	4,156	21.95	189
1963	58,500.64	41,923	49,414	9,087	22.67	401
1964	57,228.65	40,489	47,724	9,505	23.40	406
1965	87,616.24	61,189	72,123	15,493	24.13	642
1966	42,110.41	29,014	34,198	7,912	24.88	318
1967	10,142.39	6,893	8,125	2,017	25.63	79
1968	33,461.26	22,423	26,430	7,031	26.39	266
1969	31,529.86	20,822	24,543	6,987	27.17	257
1970	33,438.49	21,756	25,643	7,795	27.95	279
1971	44,339.82	28,411	33,488	10,852	28.74	378
1972	19,750.42	12,458	14,684	5,066	29.54	171
1973	6,456.40	4,007	4,723	1,733	30.35	57
1974	82,395.32	50,292	59,278	23,117	31.17	742
1975	2,160.21	1,296	1,528	632	32.00	20
1976	7,677.48	4,526	5,335	2,342	32.84	71
1977	3,581.06	2,073	2,443	1,138	33.68	34
1978	78,183.75	44,428	52,367	25,817	34.54	747
1979	23,701.58	13,214	15,575	8,127	35.40	230
1980	57,029.78	31,174	36,744	20,286	36.27	559
1981	13,438.51	7,198	8,484	4,955	37.15	133

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 365.02 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R4						
1982	36,552.23	19,176	22,602	13,950	38.03	367
1983	33,428.88	18,078	21,308	12,121	35.88	338
1984	71,571.66	37,790	44,542	27,030	36.88	733
1985	20,414.35	10,599	12,493	7,921	37.27	213
1986	66,703.44	33,772	39,807	26,896	38.27	703
1987	207,414.84	102,338	120,624	86,791	39.27	2,210
1988	143,708.19	69,052	81,391	62,317	40.27	1,547
1989	137,523.14	64,801	76,380	61,143	40.68	1,503
1990	243,022.55	111,353	131,250	111,773	41.68	2,682
1991	66,178.54	29,463	34,728	31,451	42.68	737
1992	23,459.68	10,139	11,951	11,509	43.68	263
1993	63,569.32	26,648	31,410	32,159	44.68	720
1994	44,232.92	18,109	21,345	22,888	45.08	508
1995	74,522.56	29,533	34,810	39,713	46.08	862
1996	39,137.06	14,997	17,677	21,460	47.08	456
1997	65,261.46	24,153	28,469	36,792	48.08	765
1998	15,147.20	5,408	6,374	8,773	49.08	179
1999	37,379.31	12,855	15,152	22,227	50.08	444
2000	50,104.52	16,575	19,537	30,568	51.08	598
2001	500,289.92	160,143	188,757	311,533	51.51	6,048
2002	149,955.66	46,021	54,244	95,712	52.51	1,823
2003	91,147.79	26,770	31,553	59,595	53.51	1,114
2004	52,145.60	14,627	17,241	34,905	54.51	640
2005	145,594.33	38,917	45,871	99,723	55.51	1,796
2006	27,620.99	7,018	8,272	19,349	56.51	342
2007	51,940.63	12,512	14,748	37,193	57.51	647
2008	164,254.83	37,401	44,084	120,171	58.51	2,054
2009	24,419.44	5,238	6,174	18,245	59.51	307
2010	43,311.35	8,719	10,277	33,034	60.51	546
2011	88,310.38	16,611	19,579	68,731	61.51	1,117
2012	13,621.17	2,382	2,808	10,813	62.51	173
2013	15,146.12	2,449	2,886	12,260	63.51	193
2014	36,932.25	5,525	6,512	30,420	63.94	476
2015	36,558.71	4,983	5,873	30,686	64.94	473
2016	34,356.22	4,226	4,981	29,375	65.94	445
2017	85,096.49	9,335	11,003	74,093	66.94	1,107
2018	48,936.41	4,717	5,560	43,376	67.94	638
2022	2,234.72	97	114	2,121	71.94	29
	4,211,096.13	1,893,379	2,211,083	2,000,013		43,183

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.3 1.03

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1920	182.35	182	182			
1954	2,718.88	2,367	2,719			
1955	5,528.42	4,784	5,528			
1964	8,289.98	6,697	8,290			
1978	486,335.94	329,575	444,954	41,382	19.34	2,140
1980	12,052.02	7,898	10,663	1,389	20.68	67
1982	144,492.45	91,344	123,322	21,170	22.07	959
1983	5,454.59	3,664	4,947	508	20.64	25
1984	6,913.86	4,563	6,160	754	21.25	35
1991	6,596.96	3,773	5,094	1,503	25.63	59
1995	19,508.20	10,031	13,543	5,965	28.58	209
1996	34,710.81	17,362	23,440	11,271	29.23	386
1997	18,500.00	8,989	12,136	6,364	29.89	213
1999	1,169.44	534	721	448	31.22	14
2001	7,210.91	3,060	4,131	3,080	32.89	94
2006	93,601.90	32,255	43,547	50,055	36.61	1,367
2007	383,356.21	125,933	170,020	213,336	37.31	5,718
2008	596,565.77	186,248	251,451	345,115	38.00	9,082
2009	205,133.93	60,330	81,451	123,683	39.00	3,171
2011	3,201.69	835	1,127	2,075	40.39	51
2022	56,121.60	3,485	4,705	51,417	49.10	1,047
	2,097,645.91	903,909	1,218,131	879,515		24,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 1.17

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
1915	1,349.92	1,350	1,350			
1921	15.25	15	15			
1926	674.20	665	674			
1933	308.06	293	308			
1936	197.49	185	197			
1938	94.77	88	95			
1942	4,567.33	4,172	4,567			
1946	33.12	30	33			
1947	467.40	418	467			
1948	4,490.90	3,993	4,491			
1949	21,634.60	19,141	21,635			
1950	8,903.42	7,840	8,903			
1951	12,398.99	10,864	12,399			
1952	9,794.83	8,538	9,795			
1953	13,583.85	11,781	13,584			
1954	4,657.94	4,018	4,658			
1955	3,289.22	2,822	3,289			
1956	3,955.53	3,374	3,956			
1957	797.81	677	798			
1958	773.26	652	773			
1959	6,263.37	5,246	6,263			
1960	7,763.15	6,459	7,763			
1961	4,903.21	4,051	4,903			
1962	720.58	591	721			
1963	5,808.92	4,730	5,809			
1964	14,738.74	11,904	14,739			
1965	359.38	288	359			
1966	4,126.72	3,277	4,127			
1967	204.39	161	204			
1968	11,633.31	9,063	11,633			
1969	3,475.25	2,680	3,475			
1970	1,542.20	1,177	1,542			
1971	8,472.59	6,395	8,473			
1973	13,809.31	10,179	13,809			
1974	1,991.11	1,449	1,991			
1975	635.87	457	636			
1976	1,120.08	793	1,120			
1978	32,091.49	22,073	32,091			
1979	11,321.38	7,668	11,321			
1980	0.01					
1981	27,039.82	17,718	27,040			
1983	2,322.66	1,629	2,323			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R2.5						
1984	35,985.86	24,791	35,986			
1985	12,866.74	8,700	12,867			
1986	2,980.58	1,989	2,981			
1987	20,248.43	13,244	20,248			
1988	1,833.40	1,175	1,833			
1989	6,868.66	4,307	6,869			
1990	443.70	272	444			
1991	1,335.51	805	1,336			
1993	86,055.16	49,396	83,182	2,873	23.93	120
1994	5,801.95	3,246	5,466	336	24.61	14
1995	1,205.33	660	1,111	94	25.00	4
1997	4,735.10	2,448	4,122	613	26.39	23
1998	5,820.43	2,918	4,914	906	27.10	33
1999	42,005.79	20,507	34,533	7,473	27.52	272
2000	2,641.28	1,247	2,100	541	28.22	19
2002	7,408.89	3,255	5,481	1,928	29.66	65
2003	115,950.81	49,279	82,985	32,966	30.10	1,095
2004	74,594.44	30,435	51,252	23,342	30.83	757
2005	44,125.47	17,244	29,038	15,087	31.56	478
2006	23,119.09	8,633	14,538	8,581	32.30	266
2007	223.16	80	135	88	32.77	3
2008	369,366.95	125,511	211,357	158,010	33.51	4,715
2010	119,355.96	36,404	61,304	58,052	34.75	1,671
2011	11,451.64	3,280	5,523	5,929	35.50	167
2014	222,953.81	51,681	87,030	135,924	37.29	3,645
2017	149,925.02	26,102	43,955	105,970	39.14	2,707
2022	106,274.09	7,705	12,975	93,299	41.59	2,243
	1,727,908.68	694,218	1,075,894	652,015		18,297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 1.06

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	238	238			
1939	19.57	20	20			
1941	2,931.40	2,931	2,931			
1947	529.70	513	530			
1949	416.19	398	416			
1950	3,524.86	3,353	3,525			
1951	1,022.22	966	1,022			
1952	5,364.58	5,034	5,365			
1953	2,751.48	2,565	2,751			
1954	2,503.83	2,318	2,504			
1955	1,688.17	1,552	1,688			
1956	69.33	63	69			
1958	3,139.09	2,825	3,139			
1959	727.82	650	728			
1964	948.40	816	948			
1969	176.01	145	171	5	7.89	1
1974	304.86	239	281	24	9.73	2
1980	5,852.63	4,249	5,003	850	12.33	69
1983	414.15	320	377	37	12.39	3
1984	12,992.80	9,915	11,673	1,320	12.81	103
1986	483.17	357	420	63	13.94	5
1989	6,269.91	4,409	5,191	1,079	15.30	71
1990	3,452.63	2,385	2,808	645	15.77	41
1991	4,259.48	2,889	3,401	858	16.25	53
1992	6,560.01	4,362	5,136	1,424	16.75	85
1993	1,344.70	876	1,031	314	17.26	18
1996	4,261.43	2,593	3,053	1,208	18.83	64
1997	548.91	326	384	165	19.37	9
1998	1,713.94	990	1,166	548	19.92	28

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
2003	3,060.34	1,519	1,788	1,272	22.59	56
2010	5,254.57	1,923	2,264	2,991	26.42	113
2011	7,667.97	2,644	3,113	4,555	27.07	168
	94,788.96	68,680	77,431	17,358		889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 0.94

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1875	7,940.24	7,940	7,940			
1886	2,010.46	1,950	2,010			
1887	12,814.21	12,383	12,814			
1888	4,987.39	4,803	4,987			
1889	1,202.61	1,154	1,203			
1890	7,461.31	7,134	7,461			
1891	11,418.86	10,879	11,419			
1892	8,127.33	7,716	8,127			
1893	14,464.07	13,681	14,464			
1894	1,411.09	1,330	1,411			
1896	1,703.11	1,595	1,703			
1897	9,330.98	8,709	9,331			
1899	20,032.73	18,580	20,033			
1900	78,007.09	72,137	78,007			
1901	28,666.19	26,430	28,666			
1902	151,986.54	139,714	151,987			
1903	18,076.90	16,567	18,077			
1904	148.26	135	148			
1905	16,378.82	14,923	16,379			
1906	70,726.01	64,246	70,726			
1907	6,099.46	5,524	6,099			
1908	14,407.63	13,008	14,408			
1909	21,465.71	19,319	21,466			
1910	8,449.55	7,581	8,450			
1911	17,689.63	15,821	17,690			
1912	21,124.31	18,835	21,124			
1913	3,641.22	3,236	3,641			
1914	54,377.21	48,165	54,377			
1915	25,205.28	22,253	25,205			
1916	22,435.30	19,740	22,435			
1917	65,210.98	57,182	65,211			
1918	2,267.11	1,981	2,267			
1919	19,398.46	16,891	19,398			
1920	1,579.60	1,371	1,580			
1921	20,183.41	17,449	20,183			
1922	12,450.68	10,725	12,451			
1923	2,709.55	2,325	2,710			
1924	78,372.39	66,989	78,372			
1925	136,258.41	116,008	136,258			
1926	129,746.36	110,025	129,746			
1927	43,953.95	37,114	43,954			
1928	14,467.59	12,166	14,468			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1929	33,221.44	27,810	33,221			
1930	43,324.18	36,106	43,324			
1931	28,791.32	23,882	28,791			
1932	10,542.47	8,703	10,542			
1933	8,234.34	6,764	8,234			
1934	4,689.40	3,832	4,689			
1935	52,434.58	42,616	52,435			
1936	45,676.60	36,924	45,569	108	15.33	7
1937	55,891.43	44,923	55,441	450	15.70	29
1938	54,362.37	43,442	53,613	749	16.07	47
1939	117,690.10	93,475	115,361	2,329	16.46	141
1940	29,602.01	23,363	28,833	769	16.86	46
1941	40,023.49	31,388	38,737	1,286	17.26	75
1942	94,187.25	73,372	90,551	3,636	17.68	206
1943	42,009.26	32,499	40,108	1,901	18.11	105
1944	116,417.69	89,423	110,360	6,058	18.55	327
1945	17,113.88	13,049	16,104	1,010	19.00	53
1946	23,916.23	18,099	22,337	1,579	19.46	81
1947	64,041.81	48,079	59,336	4,706	19.94	236
1948	708,436.89	527,608	651,139	57,298	20.42	2,806
1949	1,230,761.62	909,065	1,121,909	108,853	20.91	5,206
1950	235,370.19	172,350	212,703	22,667	21.42	1,058
1951	245,023.05	177,857	219,500	25,523	21.93	1,164
1952	1,232,610.90	886,555	1,094,128	138,483	22.46	6,166
1953	555,939.11	396,107	488,849	67,090	23.00	2,917
1954	756,237.50	533,715	658,676	97,562	23.54	4,145
1955	932,189.07	651,367	803,875	128,314	24.10	5,324
1956	436,065.75	301,592	372,205	63,861	24.67	2,589
1957	1,333,619.04	912,702	1,126,397	207,222	25.25	8,207
1958	873,178.40	591,247	729,679	143,499	25.83	5,556
1959	1,952,322.98	1,307,315	1,613,403	338,920	26.43	12,823
1960	708,010.61	468,788	578,548	129,463	27.03	4,790
1961	1,667,343.81	1,091,076	1,346,535	320,809	27.65	11,602
1962	1,556,274.23	1,006,318	1,241,932	314,342	28.27	11,119
1963	1,809,465.27	1,155,796	1,426,408	383,057	28.90	13,255
1964	1,810,468.61	1,141,953	1,409,324	401,145	29.54	13,580
1965	827,489.16	515,211	635,840	191,649	30.19	6,348
1966	1,265,187.62	777,458	959,488	305,700	30.84	9,912
1967	1,121,748.86	679,914	839,106	282,643	31.51	8,970
1968	1,076,684.07	643,588	794,274	282,410	32.18	8,776
1969	1,222,423.00	720,313	888,963	333,460	32.86	10,148
1970	785,581.54	456,226	563,044	222,538	33.54	6,635

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
1971	645,355.20	369,143	455,572	189,783	34.24	5,543
1972	1,920,799.95	1,081,891	1,335,199	585,601	34.94	16,760
1973	1,251,756.57	693,949	856,427	395,330	35.65	11,089
1974	851,943.85	464,735	573,546	278,398	36.36	7,657
1975	677,873.53	363,679	448,829	229,045	37.08	6,177
1976	565,875.51	298,431	368,304	197,572	37.81	5,225
1977	1,064,127.56	551,346	680,435	383,693	38.55	9,953
1978	4,799,885.22	2,442,566	3,014,456	1,785,429	39.29	45,442
1979	2,202,641.67	1,100,484	1,358,146	844,496	40.03	21,097
1980	778,446.43	381,532	470,862	307,584	40.79	7,541
1981	2,367,957.58	1,138,088	1,404,554	963,404	41.55	23,187
1982	2,150,766.25	1,013,269	1,250,511	900,255	42.31	21,278
1983	1,048,001.66	553,450	683,032	364,970	37.75	9,668
1984	3,414,313.70	1,774,760	2,190,293	1,224,021	38.11	32,118
1985	2,461,219.43	1,248,330	1,540,608	920,611	39.11	23,539
1986	2,542,669.06	1,267,521	1,564,292	978,377	39.49	24,775
1987	4,110,044.69	2,012,278	2,483,422	1,626,623	39.88	40,788
1988	1,730,696.23	825,196	1,018,403	712,293	40.88	17,424
1989	3,076,549.02	1,438,594	1,775,419	1,301,130	41.27	31,527
1990	7,243,378.15	3,293,564	4,064,702	3,178,676	42.27	75,199
1991	4,292,288.39	1,910,927	2,358,342	1,933,946	42.68	45,313
1992	2,387,446.28	1,031,854	1,273,447	1,113,999	43.68	25,504
1993	2,999,337.04	1,267,220	1,563,920	1,435,417	44.08	32,564
1994	2,063,741.60	851,293	1,050,610	1,013,132	44.51	22,762
1995	2,162,405.42	863,448	1,065,611	1,096,794	45.51	24,100
1996	2,197,475.31	854,818	1,054,961	1,142,514	45.94	24,870
1997	3,859,604.04	1,450,053	1,789,561	2,070,043	46.94	44,100
1998	2,314,524.64	845,264	1,043,170	1,271,355	47.37	26,839
1999	2,668,545.52	945,733	1,167,162	1,501,384	47.82	31,397
2000	2,787,292.05	950,188	1,172,660	1,614,632	48.82	33,073
2001	2,235,220.63	737,176	909,775	1,325,446	49.28	26,896
2002	3,065,954.59	976,507	1,205,141	1,860,814	49.74	37,411
2003	2,314,593.97	705,488	870,667	1,443,927	50.74	28,457
2004	3,360,546.81	985,312	1,216,008	2,144,539	51.22	41,869
2005	8,660,530.55	2,437,939	3,008,745	5,651,786	51.69	109,340
2006	7,613,352.80	2,037,333	2,514,344	5,099,009	52.69	96,774
2007	6,835,762.48	1,746,537	2,155,462	4,680,300	53.18	88,009
2008	7,004,523.31	1,703,500	2,102,349	4,902,174	53.67	91,339
2009	4,451,648.92	1,019,873	1,258,661	3,192,988	54.67	58,405
2010	8,506,766.25	1,842,566	2,273,975	6,232,791	55.17	112,974
2011	11,236,854.11	2,290,071	2,826,256	8,410,598	55.68	151,052
2012	8,317,127.55	1,586,908	1,958,458	6,358,670	56.19	113,164

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
2013	10,480,818.86	1,861,393	2,297,210	8,183,609	56.72	144,281
2014	7,035,011.09	1,147,410	1,416,059	5,618,952	57.72	97,348
2015	5,573,286.26	833,764	1,028,977	4,544,309	58.25	78,014
2016	3,769,241.64	512,617	632,638	3,136,604	58.78	53,362
2017	14,336,856.54	1,750,530	2,160,390	12,176,467	59.32	205,267
2018	2,823,337.90	307,179	379,100	2,444,238	59.41	41,142
2019	11,534,736.42	1,088,879	1,343,823	10,190,913	59.97	169,934
2020	5,066,638.76	404,318	498,983	4,567,656	60.54	75,449
2021	1,552,588.05	101,539	125,313	1,427,275	60.69	23,517
2022	30,770,992.23	1,560,089	1,925,360	28,845,632	60.85	474,045
2023	29,866,409.63	1,140,897	1,408,021	28,458,389	60.87	467,527
2024	100,135,773.97	2,042,770	2,521,054	97,614,720	60.10	1,624,205
2025	95,080,964.89	608,518	750,993	94,329,972	57.77	1,632,854
	490,679,488.88	82,490,301	101,686,115	388,993,374		6,953,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.9 1.42

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 42-S0.5						
1920	415.06	415	415			
1936	101.93	102	102			
1938	606.73	607	607			
1942	80.66	80	81			
1950	1,286.48	1,193	1,286			
1952	23,135.47	21,092	23,135			
1954	12,530.96	11,224	12,531			
1955	43,904.63	38,981	43,905			
1956	1,122.37	987	1,122			
1957	53.34	47	53			
1959	1,583.15	1,355	1,565	18	6.06	3
1960	351.48	298	344	7	6.40	1
1962	27,890.74	23,189	26,782	1,109	7.08	157
1963	3,426.19	2,821	3,258	168	7.42	23
1964	40,467.70	32,981	38,091	2,377	7.77	306
1965	721.71	582	672	50	8.12	6
1971	522.66	395	456	67	10.27	7
1972	186.54	139	161	26	10.64	2
1974	98.14	72	83	15	11.39	1
1975	872.11	628	725	147	11.77	12
1978	1,190,092.18	823,425	950,993	239,099	12.94	18,478
1979	2,135.62	1,457	1,683	453	13.34	34
1980	2,113.25	1,422	1,642	471	13.74	34
1981	90,601.09	60,078	69,385	21,216	14.15	1,499
1982	308,856.74	201,714	232,964	75,893	14.57	5,209
1983	32,833.51	24,970	28,838	3,996	13.31	300
1984	48,765.75	36,613	42,285	6,481	13.69	473
1985	4,894.86	3,625	4,187	708	14.10	50
1986	17,333.75	12,723	14,694	2,640	14.22	186
1987	14,136.86	10,220	11,803	2,334	14.66	159
1988	553.26	396	457	96	14.83	6
1989	13,430.74	9,444	10,907	2,524	15.30	165
1990	43,794.60	30,411	35,122	8,673	15.51	559
1991	15,319.55	10,442	12,060	3,260	16.00	204
1992	3,982.70	2,675	3,089	894	16.26	55
1993	34,916.32	22,971	26,530	8,386	16.77	500
1994	25,930.68	16,775	19,374	6,557	17.06	384
1995	60,835.17	38,642	44,629	16,206	17.37	933
1996	239,071.77	148,942	172,017	67,055	17.70	3,788
1997	10,420.92	6,359	7,344	3,077	18.05	170
1998	50,678.51	30,245	34,931	15,748	18.41	855
1999	8,574.74	4,997	5,771	2,804	18.79	149

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 42-S0.5						
2000	2,343.31	1,331	1,537	806	19.20	42
2001	448,452.28	249,026	287,606	160,846	19.42	8,282
2002	48,460.03	26,139	30,189	18,271	19.85	920
2003	398,589.49	208,422	240,711	157,878	20.30	7,777
2004	86,510.80	43,939	50,746	35,765	20.59	1,737
2005	1,768,843.45	870,448	1,005,301	763,542	20.90	36,533
2006	451,809.02	213,977	247,127	204,682	21.40	9,565
2007	1,888,341.93	861,462	994,922	893,420	21.75	41,077
2008	1,816,809.08	796,126	919,464	897,345	22.12	40,567
2009	1,863,288.27	781,090	902,099	961,189	22.51	42,701
2010	109,457.71	43,739	50,515	58,943	22.92	2,572
2011	1,430,090.45	542,004	625,973	804,117	23.35	34,438
2012	202,852.53	72,844	84,129	118,724	23.65	5,020
2013	100,476.33	33,850	39,094	61,382	24.11	2,546
2014	2,684,509.29	845,620	976,627	1,707,882	24.46	69,823
2015	76,495.16	22,344	25,806	50,689	24.84	2,041
2017	86,349.11	20,948	24,193	62,156	25.76	2,413
2019	161,424.68	30,768	35,535	125,890	26.54	4,743
2020	4,023.77	657	759	3,265	26.90	121
2021	206,080.08	27,677	31,965	174,115	27.40	6,355
2022	45,937.85	4,823	5,570	40,368	27.71	1,457
2023	3,130,476.42	248,247	286,706	2,843,770	28.07	101,310
2024	8,415,116.37	354,276	409,162	8,005,954	28.42	281,701
2025	2,726,178.51	35,168	40,616	2,685,563	28.69	93,606
	30,531,546.54	7,970,659	9,202,431	21,329,116		832,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 2.73

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-R1.5						
1905	125.20	125	125			
1916	12.55	13	13			
1917	15.81	16	16			
1918	7.90	8	8			
1919	26.50	26	26			
1920	118.16	118	118			
1925	7.90	8	8			
1926	134.04	134	134			
1927	24.19	24	24			
1928	18.16	18	18			
1929	363.30	362	363			
1930	195.99	194	196			
1931	252.32	248	252			
1934	42.66	41	43			
1935	1,532.67	1,466	1,533			
1936	965.10	917	965			
1937	1,256.18	1,185	1,256			
1940	1,344.23	1,245	1,344			
1941	93.71	86	94			
1942	654.73	600	655			
1943	317.39	290	317			
1945	9.12	8	9			
1946	135.23	121	135			
1949	4,155.03	3,665	4,155			
1950	25,691.46	22,523	25,691			
1951	1,159.91	1,010	1,160			
1952	8,024.56	6,945	8,025			
1953	24,687.54	21,221	24,688			
1954	12,210.33	10,425	12,210			
1955	27,884.17	23,638	27,884			
1956	11,167.18	9,399	11,167			
1957	41,925.30	35,025	41,925			
1958	44,252.26	36,693	44,252			
1959	7,830.25	6,444	7,830			
1960	2,244.44	1,832	2,244			
1961	13,131.42	10,634	13,131			
1962	20,116.30	16,156	20,116			
1963	5,825.28	4,638	5,825			
1964	91,216.52	71,985	91,217			
1965	40,411.16	31,605	40,411			
1966	25,332.09	19,627	25,332			
1967	36,159.49	27,745	36,159			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-R1.5						
1968	232,785.89	176,820	232,786			
1969	110,405.71	82,989	110,406			
1970	12,857.74	9,560	12,799	59	12.31	5
1971	70,566.12	51,881	69,458	1,108	12.71	87
1972	18,398.64	13,374	17,905	494	13.11	38
1973	28,164.47	20,225	27,077	1,087	13.53	80
1974	38,480.92	27,290	36,536	1,945	13.96	139
1975	11,708.05	8,196	10,973	735	14.40	51
1976	29,364.64	20,280	27,151	2,214	14.85	149
1977	16,066.91	10,942	14,649	1,418	15.31	93
1978	224,851.47	150,884	202,003	22,848	15.79	1,447
1979	209,447.04	138,453	185,360	24,087	16.27	1,480
1980	227,098.53	147,803	197,878	29,221	16.76	1,743
1981	301,448.71	192,990	258,374	43,075	17.27	2,494
1982	162,039.72	102,017	136,580	25,460	17.78	1,432
1983	159,654.11	115,350	154,430	5,224	16.23	322
1984	132,287.40	94,400	126,382	5,905	16.55	357
1985	160,824.58	112,642	150,805	10,020	17.22	582
1986	65,939.32	45,551	60,983	4,956	17.57	282
1987	387,180.77	263,593	352,897	34,284	17.93	1,912
1988	74,789.71	50,147	67,137	7,653	18.31	418
1989	226,235.46	148,433	198,721	27,514	19.00	1,448
1990	166,773.79	107,586	144,036	22,738	19.39	1,173
1991	377,586.88	239,239	320,292	57,295	19.81	2,892
1992	164,418.93	102,236	136,873	27,546	20.22	1,362
1993	669,993.25	408,361	546,712	123,281	20.66	5,967
1994	293,315.17	175,080	234,396	58,919	21.10	2,792
1995	345,105.32	200,437	268,344	76,761	21.83	3,516
1996	144,561.69	82,024	109,813	34,749	22.30	1,558
1997	676,001.07	374,302	501,114	174,887	22.77	7,681
1998	737,213.58	397,800	532,573	204,641	23.25	8,802
1999	273,044.75	143,348	191,914	81,131	23.75	3,416
2000	276,614.84	141,074	188,869	87,746	24.26	3,617
2001	272,640.68	135,530	181,447	91,194	24.53	3,718
2002	1,107,561.56	533,069	713,670	393,892	25.06	15,718
2003	657,478.11	305,727	409,306	248,172	25.60	9,694
2004	1,658,977.54	743,886	995,911	663,067	26.14	25,366
2005	190,919.05	82,744	110,777	80,142	26.48	3,027
2006	1,228,639.00	510,868	683,948	544,691	27.05	20,136
2007	1,210,162.71	483,702	647,578	562,585	27.41	20,525
2008	515,162.42	196,380	262,913	252,249	28.00	9,009
2009	587,032.61	213,680	286,074	300,959	28.39	10,601

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 48-R1.5						
2010	1,165,135.81	403,370	540,030	625,106	28.80	21,705
2011	1,554,757.67	509,650	682,317	872,441	29.23	29,847
2012	2,428,512.00	749,682	1,003,670	1,424,842	29.67	48,023
2013	1,158,296.93	336,254	450,175	708,122	29.95	23,643
2014	1,489,080.51	402,052	538,265	950,816	30.42	31,256
2015	1,755,747.03	439,112	587,881	1,167,866	30.73	38,004
2016	1,956,621.54	450,610	603,274	1,353,348	30.91	43,784
2017	10,883,074.55	2,271,298	3,040,803	7,842,272	31.28	250,712
2018	436,900.79	82,050	109,848	327,053	31.36	10,429
2019	449,103.72	74,372	99,569	349,535	31.49	11,100
2020	550,874.28	78,665	105,316	445,558	31.51	14,140
2021	162,068.71	19,286	25,820	136,249	31.46	4,331
2022	721,036.53	67,922	90,934	630,103	31.23	20,176
2023	5,254,659.00	383,590	513,548	4,741,111	30.70	154,434
2024	2,566,113.13	104,954	140,512	2,425,601	29.33	82,700
2025	2,503,557.50	35,050	46,925	2,456,632	26.43	92,949
	49,940,416.29	14,337,273	19,147,811	30,792,605		1,052,362

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.11

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1953	2,697.55	2,698	2,698			
1954	35.04	35	35			
1955	345.70	345	346			
1961	745.66	703	746			
1965	3,384.20	3,073	3,384			
1968	1,613.67	1,423	1,614			
1969	2,697.90	2,355	2,698			
1970	2,489.51	2,150	2,490			
1974	571.69	472	572			
1975	233.33	190	233			
1976	1,201.76	967	1,193	9	6.83	1
1979	17,452.88	13,484	16,633	820	7.96	103
1982	4,455.37	3,289	4,057	398	9.16	43
1986	2,113.56	1,684	2,077	37	10.01	4
1987	253.71	200	247	7	10.29	1
1989	26,215.86	20,147	24,852	1,364	10.92	125
1990	14.69	11	14	1	11.48	
1991	4,808.90	3,574	4,409	400	11.83	34
1992	7,994.19	5,848	7,214	780	12.20	64
1993	12,034.25	8,655	10,676	1,358	12.59	108
1994	35,124.93	24,805	30,598	4,527	13.00	348
1995	17,326.24	12,002	14,805	2,521	13.42	188
1996	17,480.78	11,862	14,632	2,849	13.85	206
1997	107,640.36	71,462	88,152	19,488	14.30	1,363
1998	55,965.28	36,450	44,963	11,002	14.59	754
1999	27,756.79	17,631	21,749	6,008	15.07	399
2000	85,367.04	53,030	65,415	19,952	15.40	1,296
2002	78,056.88	45,913	56,636	21,421	16.28	1,316
2003	45,974.82	26,187	32,303	13,672	16.81	813
2004	24,350.12	13,453	16,595	7,755	17.21	451
2008	110,241.91	52,674	64,976	45,266	18.85	2,401
2011	19,703.26	8,199	10,114	9,589	20.00	479
2013	5,198.56	1,936	2,388	2,811	20.64	136
2014	4,862.28	1,696	2,092	2,770	21.01	132
2015	549,415.83	179,110	220,941	328,475	21.19	15,501
2016	293,236.74	88,147	108,734	184,503	21.52	8,574
2017	626,917.24	172,778	213,130	413,787	21.69	19,077
2018	239,374.97	59,700	73,643	165,732	21.82	7,595

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2019	4,602.66	1,021	1,259	3,344	21.92	153
2021	159,297.60	25,997	32,069	127,229	21.79	5,839
2023	30,590.84	3,157	3,894	26,697	21.00	1,271
	2,629,844.55	978,513	1,205,276	1,424,569		68,775
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 2.62

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	366.62	367	367			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,358.95	1,359	1,359			
1900	1,487.01	1,487	1,487			
1901	57,750.82	57,751	57,751			
1902	20,985.66	20,986	20,986			
1903	55,757.91	55,758	55,758			
1904	6,974.52	6,975	6,975			
1905	20,820.07	20,820	20,820			
1906	12,696.56	12,697	12,697			
1907	3,991.47	3,991	3,991			
1908	3,682.91	3,683	3,683			
1909	2,061.23	2,061	2,061			
1910	3,165.76	3,166	3,166			
1911	6,116.69	6,096	6,117			
1912	12,423.56	12,356	12,424			
1913	7,267.85	7,222	7,268			
1914	8,650.32	8,573	8,650			
1915	16,578.55	16,380	16,579			
1916	3,836.99	3,783	3,837			
1917	3,163.19	3,110	3,163			
1918	1,448.90	1,420	1,449			
1919	1,808.38	1,768	1,808			
1920	5,435.30	5,297	5,435			
1921	3,077.86	2,990	3,078			
1922	6,721.09	6,510	6,721			
1923	7,711.85	7,446	7,712			
1924	3,514.28	3,381	3,514			
1925	4,311.45	4,135	4,311			
1926	2,267.36	2,167	2,267			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1927	3,524.17	3,356	3,524			
1928	1,429.17	1,356	1,429			
1929	3,436.00	3,249	3,436			
1930	5,769.25	5,435	5,751	18	4.35	4
1931	4,799.02	4,505	4,767	32	4.60	7
1932	2,986.25	2,792	2,954	32	4.87	7
1933	884.91	824	872	13	5.14	3
1934	985.72	915	968	18	5.41	3
1935	975.62	902	954	22	5.68	4
1936	3,380.64	3,112	3,293	88	5.96	15
1937	4,752.29	4,357	4,610	142	6.24	23
1938	3,461.64	3,160	3,344	118	6.53	18
1939	8,948.17	8,133	8,606	342	6.83	50
1940	12,537.47	11,346	12,006	531	7.13	74
1941	25,958.06	23,383	24,743	1,215	7.44	163
1942	6,103.48	5,472	5,790	313	7.76	40
1943	1,382.06	1,233	1,305	77	8.10	10
1944	3,132.18	2,780	2,942	190	8.44	23
1945	16,033.54	14,152	14,975	1,059	8.80	120
1946	8,719.44	7,652	8,097	622	9.18	68
1947	11,572.43	10,096	10,683	889	9.57	93
1948	11,368.64	9,856	10,429	940	9.98	94
1949	10,266.47	8,841	9,355	911	10.41	88
1950	29,719.87	25,416	26,894	2,826	10.86	260
1951	39,412.01	33,458	35,404	4,008	11.33	354
1952	23,927.58	20,157	21,329	2,599	11.82	220
1953	16,401.19	13,703	14,500	1,901	12.34	154
1954	22,305.55	18,478	19,553	2,753	12.87	214
1955	27,554.94	22,621	23,937	3,618	13.43	269
1956	27,566.98	22,417	23,721	3,846	14.01	275
1957	24,760.10	19,937	21,096	3,664	14.61	251
1958	95,103.66	75,791	80,199	14,905	15.23	979
1959	31,478.89	24,822	26,266	5,213	15.86	329
1960	27,074.73	21,115	22,343	4,732	16.51	287
1961	56,566.83	43,617	46,154	10,413	17.17	606
1962	22,814.68	17,388	18,399	4,416	17.84	248
1963	32,627.88	24,571	26,000	6,628	18.52	358
1964	37,595.96	27,967	29,593	8,003	19.21	417
1965	37,095.20	27,248	28,833	8,262	19.91	415
1966	32,185.46	23,337	24,694	7,491	20.62	363
1967	56,370.01	40,338	42,684	13,686	21.33	642
1968	51,176.17	36,124	38,225	12,951	22.06	587

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1969	31,060.18	21,618	22,875	8,185	22.80	359
1970	37,964.75	26,044	27,559	10,406	23.55	442
1971	41,657.49	28,160	29,798	11,859	24.30	488
1972	26,813.77	17,851	18,889	7,925	25.07	316
1973	51,687.84	33,873	35,843	15,845	25.85	613
1974	43,648.85	28,150	29,787	13,862	26.63	521
1975	26,973.73	17,109	18,104	8,870	27.43	323
1976	23,771.53	14,821	15,683	8,089	28.24	286
1977	29,833.89	18,274	19,337	10,497	29.06	361
1978	40,220.45	24,197	25,604	14,616	29.88	489
1979	59,805.49	35,309	37,362	22,443	30.72	731
1980	61,795.41	35,784	37,865	23,930	31.57	758
1981	80,440.05	45,668	48,324	32,116	32.42	991
1982	66,323.68	36,894	39,040	27,284	33.28	820
1983	75,703.69	43,499	46,029	29,675	31.28	949
1984	49,386.28	27,706	29,317	20,069	32.28	622
1985	56,685.75	31,030	32,835	23,851	33.28	717
1986	60,050.04	32,289	34,167	25,883	33.74	767
1987	96,831.16	50,740	53,691	43,140	34.74	1,242
1988	101,680.52	51,888	54,906	46,775	35.74	1,309
1989	99,008.25	49,524	52,404	46,604	36.22	1,287
1990	116,992.90	56,905	60,214	56,779	37.22	1,525
1991	88,606.59	41,875	44,310	44,297	38.22	1,159
1992	159,574.41	73,213	77,471	82,103	39.22	2,093
1993	145,170.76	65,080	68,865	76,306	39.69	1,923
1994	116,906.29	50,784	53,737	63,169	40.69	1,552
1995	95,713.43	40,247	42,588	53,125	41.69	1,274
1996	49,135.34	19,978	21,140	27,995	42.69	656
1997	160,911.05	63,190	66,865	94,046	43.69	2,153
1998	78,529.79	29,959	31,701	46,829	44.18	1,060
1999	136,298.12	50,090	53,003	83,295	45.18	1,844
2000	121,853.66	43,075	45,580	76,274	46.18	1,652
2001	389,701.31	132,304	139,998	249,703	47.18	5,293
2002	248,302.90	80,823	85,523	162,780	48.18	3,379
2003	535,657.43	166,857	176,561	359,096	49.18	7,302
2004	237,666.40	70,706	74,818	162,848	50.18	3,245
2005	320,451.32	91,489	96,810	223,641	50.67	4,414
2006	499,428.35	135,545	143,427	356,001	51.67	6,890
2007	209,830.34	53,989	57,129	152,701	52.67	2,899
2008	111,669.23	27,158	28,737	82,932	53.67	1,545
2009	48,393.49	11,087	11,732	36,661	54.67	671
2010	45,085.01	9,693	10,257	34,828	55.67	626

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 374.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2011	249,454.99	50,116	53,030	196,425	56.67	3,466
2012	165,726.91	30,958	32,758	132,969	57.67	2,306
2013	30,336.74	5,239	5,544	24,793	58.67	423
2014	1,150.00	182	193	957	59.67	16
2015	12,300.58	1,777	1,880	10,421	60.67	172
2016	107,526.45	14,021	14,836	92,690	61.67	1,503
2017	203,905.99	23,714	25,093	178,813	62.67	2,853
2018	2,388.00	246	260	2,128	63.17	34
2020	12,955.85	967	1,024	11,932	65.17	183
	6,998,687.88	3,076,988	3,240,740	3,757,948		86,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.4 1.24

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1903	60.79	61	61			
1906	147.41	147	147			
1907	420.65	416	421			
1908	16.78	17	17			
1909	322.40	317	322			
1910	252.77	247	253			
1911	539.73	526	540			
1912	485.35	471	485			
1913	1,550.79	1,498	1,551			
1914	1,594.44	1,534	1,594			
1915	1,829.07	1,752	1,829			
1917	1,285.84	1,221	1,286			
1918	2,439.09	2,304	2,439			
1919	740.97	697	741			
1920	322.94	302	323			
1921	1,600.45	1,491	1,600			
1922	1,253.40	1,162	1,253			
1923	561.76	518	562			
1924	587.29	539	587			
1925	4,311.30	3,940	4,311			
1926	1,226.27	1,115	1,226			
1927	3,388.31	3,066	3,388			
1928	4,727.72	4,257	4,716	12	6.47	2
1929	2,843.14	2,547	2,822	21	6.76	3
1930	3,811.23	3,398	3,764	47	7.05	7
1931	666.42	591	655	11	7.35	1
1932	1,829.82	1,615	1,789	41	7.64	5
1933	371.41	326	361	10	7.93	1
1934	300.87	263	291	10	8.23	1
1935	1,657.69	1,440	1,595	63	8.53	7
1936	3,547.27	3,065	3,396	151	8.83	17
1937	3,996.69	3,435	3,805	192	9.14	21
1938	2,168.87	1,854	2,054	115	9.45	12
1939	1,689.74	1,436	1,591	99	9.76	10
1940	1,703.36	1,439	1,594	109	10.08	11
1941	2,070.71	1,739	1,927	144	10.40	14
1942	10,579.32	8,833	9,785	794	10.73	74
1943	2,061.08	1,710	1,894	167	11.06	15
1944	6,428.76	5,301	5,873	556	11.40	49
1945	1,393.31	1,142	1,265	128	11.74	11
1946	10,527.24	8,569	9,493	1,034	12.09	86
1947	10,043.39	8,120	8,996	1,047	12.45	84

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1948	25,411.13	20,399	22,599	2,812	12.82	219
1949	30,171.38	24,049	26,642	3,529	13.19	268
1950	33,531.22	26,526	29,386	4,145	13.58	305
1951	48,872.97	38,369	42,506	6,367	13.97	456
1952	80,959.98	63,074	69,875	11,085	14.36	772
1953	69,416.36	53,643	59,427	9,989	14.77	676
1954	22,075.66	16,917	18,741	3,335	15.19	220
1955	48,612.24	36,938	40,921	7,691	15.61	493
1956	36,705.57	27,648	30,629	6,077	16.04	379
1957	40,895.91	30,527	33,819	7,077	16.48	429
1958	76,608.35	56,655	62,764	13,844	16.93	818
1959	71,957.24	52,706	58,389	13,568	17.39	780
1960	19,537.54	14,169	15,697	3,841	17.86	215
1961	64,012.04	45,951	50,906	13,106	18.34	715
1962	9,572.24	6,799	7,532	2,040	18.83	108
1963	35,741.81	25,118	27,827	7,915	19.32	410
1964	35,589.59	24,732	27,399	8,191	19.83	413
1965	36,834.38	25,308	28,037	8,797	20.34	432
1966	35,284.85	23,956	26,539	8,746	20.87	419
1967	21,111.99	14,161	15,688	5,424	21.40	253
1968	19,237.29	12,744	14,118	5,119	21.94	233
1969	17,403.46	11,382	12,609	4,794	22.49	213
1970	21,973.84	14,181	15,710	6,264	23.05	272
1971	24,921.97	15,866	17,577	7,345	23.62	311
1972	34,243.85	21,495	23,813	10,431	24.20	431
1973	43,288.97	26,779	29,667	13,622	24.79	549
1974	53,402.59	32,551	36,061	17,342	25.38	683
1975	72,482.08	43,512	48,204	24,278	25.98	934
1976	25,068.26	14,810	16,407	8,661	26.60	326
1977	10,310.43	5,993	6,639	3,671	27.22	135
1978	13,733.97	7,852	8,699	5,035	27.84	181
1979	62,882.17	35,330	39,140	23,742	28.48	834
1980	48,258.26	26,639	29,512	18,746	29.12	644
1981	111,140.99	60,222	66,716	44,425	29.78	1,492
1982	25,204.07	13,401	14,846	10,358	30.44	340
1983	179,421.86	109,160	120,931	58,491	27.19	2,151
1984	51,832.05	31,001	34,344	17,488	27.72	631
1985	45,124.48	26,515	29,374	15,750	28.25	558
1986	31,839.54	18,371	20,352	11,488	28.78	399
1987	27,853.35	15,768	17,468	10,385	29.32	354
1988	38,368.31	21,294	23,590	14,778	29.87	495
1989	63,602.98	34,587	38,317	25,286	30.41	832

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.01 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	33,914.34	18,053	20,000	13,914	30.97	449
1991	32,038.01	16,679	18,477	13,561	31.54	430
1992	12,966.17	6,596	7,307	5,659	32.11	176
1993	40,904.26	20,313	22,503	18,401	32.69	563
1994	34,969.10	16,939	18,766	16,203	33.26	487
1995	67,207.27	31,715	35,135	32,072	33.85	947
1996	11,647.71	5,384	5,965	5,683	34.04	167
1997	22,359.56	10,044	11,127	11,233	34.64	324
1998	41,703.22	18,183	20,144	21,559	35.25	612
1999	35,240.05	14,892	16,498	18,742	35.86	523
2000	44,663.96	18,268	20,238	24,426	36.48	670
2002	2,440.48	931	1,031	1,409	37.73	37
2003	2,132.20	788	873	1,259	37.99	33
2004	46,564.46	16,526	18,308	28,256	38.63	731
2005	65,611.98	22,321	24,728	40,884	39.27	1,041
2006	175,564.69	57,111	63,269	112,296	39.92	2,813
2007	5,743.89	1,793	1,986	3,758	40.23	93
2008	280,847.70	83,328	92,313	188,535	40.89	4,611
2009	2,096.82	589	653	1,444	41.55	35
2010	47,412.36	12,654	14,018	33,394	41.89	797
2011	53,362.56	13,383	14,826	38,537	42.57	905
2012	56,268.13	13,268	14,699	41,569	42.93	968
2013	167,111.30	36,848	40,821	126,290	43.31	2,916
2014	22,391.65	4,559	5,051	17,341	44.00	394
2015	436,586.24	81,904	90,736	345,850	44.39	7,791
2017	6,465.31	998	1,106	5,359	45.22	119
2018	146,934.69	20,248	22,431	124,504	45.38	2,744
2019	17,099.98	2,062	2,284	14,816	45.56	325
2023	79,268.90	3,987	4,417	74,852	45.66	1,639
	3,953,370.05	1,861,883	2,061,729	1,891,641		55,549

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.41

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1966	62,627.19	47,494	62,627			
1969	216.05	159	216			
1972	1,191.68	844	1,192			
	64,034.92	48,497	64,035			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MINOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1928	674.17	607	674			
1939	488.17	415	465	23	9.76	2
1940	123.50	104	116	8	10.08	1
1941	132.11	111	124	8	10.40	1
1942	1,264.96	1,056	1,182	83	10.73	8
1943	140.00	116	130	10	11.06	1
1949	954.21	761	852	102	13.19	8
1952	1,195.33	931	1,043	152	14.36	11
1953	887.37	686	768	119	14.77	8
1955	3,586.28	2,725	3,051	535	15.61	34
1956	1,642.45	1,237	1,385	257	16.04	16
1957	599.42	447	501	98	16.48	6
1958	1,541.06	1,140	1,277	264	16.93	16
1959	113.77	83	93	21	17.39	1
1960	1,611.87	1,169	1,309	303	17.86	17
1962	1,581.69	1,123	1,258	324	18.83	17
1963	790.86	556	623	168	19.32	9
1965	1,487.12	1,022	1,144	343	20.34	17
1967	2,579.81	1,730	1,937	643	21.40	30
1968	337.93	224	251	87	21.94	4
1970	4,106.41	2,650	2,967	1,139	23.05	49
1971	251.50	160	179	72	23.62	3
1972	1,984.00	1,245	1,394	590	24.20	24
1976	3,842.94	2,270	2,542	1,301	26.60	49
1979	1,163.04	653	731	432	28.48	15
1980	14,273.99	7,879	8,823	5,451	29.12	187
1982	2,997.89	1,594	1,785	1,213	30.44	40
1986	3,142.75	1,813	2,030	1,113	28.78	39
1987	1,943.61	1,100	1,232	712	29.32	24
1988	3,243.38	1,800	2,016	1,227	29.87	41
1990	168.09	89	100	68	30.97	2
1997	4,333.64	1,947	2,180	2,154	34.64	62
1999	21,270.29	8,989	10,065	11,205	35.86	312
2012	25,400.00	5,989	6,707	18,693	42.93	435
2021	3,388.02	287	321	3,067	46.00	67
	113,241.63	54,708	61,255	51,987		1,556

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.4 1.37

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
1905	11,386.21	9,781	11,386			
1906	8.01	7	8			
1907	33.75	29	34			
1909	13.63	12	14			
1910	4.25	4	4			
1911	29.90	25	30			
1912	8.47	7	8			
1913	86.60	72	87			
1914	11.51	10	12			
1915	6.12	5	6			
1917	10.25	8	10			
1919	1,728.70	1,394	1,729			
1922	376.10	299	376			
1924	398.72	313	399			
1925	23.37	18	23			
1927	711.68	550	712			
1929	13.93	11	14			
1930	27.35	21	27			
1933	9.75	7	10			
1936	1,564.84	1,141	1,565			
1938	144.58	104	145			
1939	49.11	35	49			
1940	94.44	67	94			
1943	87,040.55	60,189	87,041			
1945	1,008.13	686	1,008			
1947	54,742.25	36,574	54,742			
1948	29,596.99	19,597	29,597			
1949	4,127.25	2,707	4,127			
1950	1,208,320.94	785,107	1,208,321			
1951	8,337.49	5,364	8,337			
1952	140,679.45	89,613	140,679			
1953	25,813.48	16,278	25,813			
1954	3,995.55	2,493	3,996			
1955	509.49	315	509			
1956	1,273.51	778	1,274			
1958	2,170.39	1,296	2,170			
1959	66,316.08	39,134	66,316			
1960	76,273.46	44,477	76,273			
1961	259,555.34	149,504	259,555			
1962	15,275.63	8,690	15,276			
1963	422,529.94	237,301	422,530			
1964	170,929.56	94,738	170,930			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
1965	23,610.98	12,912	23,611			
1966	326,911.28	176,329	326,911			
1967	13,101.07	6,968	13,101			
1968	15,122.62	7,928	15,123			
1969	11,518.88	5,951	11,519			
1970	6,598.73	3,358	6,599			
1971	52,411.89	26,258	52,412			
1972	49,473.33	24,396	49,473			
1973	28,968.96	14,053	28,969			
1974	23,618.23	11,269	23,618			
1975	20,258.23	9,501	20,258			
1976	16,214.72	7,473	16,215			
1977	567,424.28	256,901	567,424			
1978	28,369.45	12,607	28,369			
1979	57,198.49	24,945	57,198			
1980	18,003.26	7,701	18,003			
1981	50,212.78	21,052	50,213			
1982	132,157.30	54,284	132,157			
1983	138,216.65	70,656	138,217			
1984	114,809.14	57,772	114,809			
1985	324,768.03	160,793	324,768			
1986	342,793.45	166,838	342,793			
1987	256,109.39	121,473	256,109			
1988	535,877.14	249,504	535,877			
1989	1,034,036.71	472,348	1,034,037			
1990	987,498.78	442,103	987,499			
1991	220,554.00	96,691	220,554			
1992	112,595.61	48,292	112,596			
1993	136,637.37	56,841	136,637			
1994	328,699.85	133,518	328,700			
1995	480,958.78	190,604	480,959			
1996	127,343.66	49,167	127,344			
1997	272,041.25	102,206	272,041			
1998	860,377.58	314,210	860,378			
1999	74,479.06	26,395	72,650	1,829	47.82	38
2000	277,402.28	95,260	262,195	15,207	48.28	315
2001	1,367,271.43	454,208	1,250,168	117,103	48.74	2,403
2002	720,404.37	232,835	640,858	79,546	48.69	1,634
2003	1,280,254.90	398,799	1,097,659	182,596	49.18	3,713
2004	764,252.52	228,970	630,220	134,033	49.67	2,698
2005	342,714.80	98,565	271,292	71,423	50.17	1,424
2006	869,338.27	240,981	663,279	206,059	50.19	4,106

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - OTHER - MAJOR STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-R1.5						
2007	150,160.54	39,732	109,359	40,802	50.72	804
2008	835,091.98	210,276	578,766	256,326	51.25	5,001
2009	489,467.06	117,717	324,006	165,461	51.32	3,224
2010	56,053.62	12,735	35,052	21,002	51.87	405
2011	634,456.13	136,535	375,801	258,655	51.97	4,977
2012	405,513.99	82,198	226,243	179,271	52.11	3,440
2013	158,554.37	30,109	82,872	75,682	52.26	1,448
2014	165,561.08	29,238	80,475	85,086	52.45	1,622
2015	1,998.18	326	897	1,101	52.64	21
2016	271,014.59	40,598	111,742	159,273	52.48	3,035
2017	361,470.83	48,907	134,612	226,859	52.73	4,302
2018	2,273,721.98	275,348	757,872	1,515,850	52.63	28,802
2019	1,454,703.57	155,508	428,022	1,026,682	52.23	19,657
2020	462,670.87	42,519	117,030	345,641	51.89	6,661
2021	1,521,167.51	116,369	320,296	1,200,872	51.31	23,404
2022	3,524.16	213	586	2,938	50.52	58
	25,250,976.71	8,140,004	18,881,679	6,369,298		123,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.7 0.49

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1894	115.78	109	114	2	4.43	
1896	5,510.88	5,131	5,368	143	4.96	29
1899	1,257.52	1,158	1,211	47	5.67	8
1900	641,372.05	588,818	616,017	25,355	5.90	4,297
1901	28,233.90	25,834	27,027	1,207	6.12	197
1902	94,684.32	86,334	90,322	4,362	6.35	687
1903	70,630.87	64,176	67,140	3,491	6.58	531
1904	45,034.08	40,781	42,665	2,369	6.80	348
1905	53,661.65	48,415	50,651	3,011	7.04	428
1906	56,551.11	50,841	53,189	3,362	7.27	462
1907	43,362.34	38,839	40,633	2,729	7.51	363
1908	32,876.01	29,333	30,688	2,188	7.76	282
1909	21,032.57	18,693	19,556	1,477	8.01	184
1910	15,694.27	13,894	14,536	1,158	8.26	140
1911	33,470.20	29,510	30,873	2,597	8.52	305
1912	27,410.34	24,068	25,180	2,230	8.78	254
1913	140,329.89	122,692	128,360	11,970	9.05	1,323
1914	126,976.30	110,540	115,646	11,330	9.32	1,216
1915	30,819.51	26,715	27,949	2,871	9.59	299
1916	48,325.04	41,701	43,627	4,698	9.87	476
1917	34,528.69	29,661	31,031	3,498	10.15	345
1918	41,819.62	35,762	37,414	4,406	10.43	422
1919	33,761.99	28,740	30,068	3,694	10.71	345
1920	1,598.11	1,354	1,417	181	11.00	16
1921	35,728.69	30,126	31,518	4,211	11.29	373
1922	41,103.19	34,487	36,080	5,023	11.59	433
1923	65,135.51	54,379	56,891	8,245	11.89	693
1924	102,807.25	85,415	89,361	13,446	12.18	1,104
1925	198,940.07	164,430	172,026	26,914	12.49	2,155
1926	141,104.87	116,039	121,399	19,706	12.79	1,541
1927	131,230.85	107,355	112,314	18,917	13.10	1,444
1928	160,796.44	130,826	136,869	23,927	13.42	1,783
1929	121,980.11	98,703	103,262	18,718	13.74	1,362
1930	111,854.74	90,012	94,170	17,685	14.06	1,258
1931	116,860.07	93,521	97,841	19,019	14.38	1,323
1932	95,722.36	76,165	79,683	16,039	14.71	1,090
1933	34,196.70	27,049	28,298	5,899	15.05	392
1934	24,295.09	19,102	19,984	4,311	15.39	280
1935	43,525.87	34,011	35,582	7,944	15.74	505
1936	60,258.74	46,793	48,955	11,304	16.09	703
1937	177,365.14	136,867	143,189	34,176	16.44	2,079
1938	122,462.29	93,871	98,207	24,255	16.81	1,443

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1939	205,753.89	156,688	163,926	41,828	17.17	2,436
1940	286,604.92	216,745	226,757	59,848	17.55	3,410
1941	226,696.30	170,242	178,106	48,590	17.93	2,710
1942	127,321.74	94,926	99,311	28,011	18.32	1,529
1943	43,805.33	32,422	33,920	9,885	18.71	528
1944	74,686.85	54,863	57,397	17,290	19.11	905
1945	58,449.05	42,603	44,571	13,878	19.52	711
1946	231,767.76	167,612	175,354	56,414	19.93	2,831
1947	217,339.04	155,910	163,112	54,227	20.35	2,665
1948	138,642.76	98,629	103,185	35,458	20.78	1,706
1949	555,983.48	392,124	410,237	145,746	21.22	6,868
1950	757,935.49	529,926	554,405	203,530	21.66	9,397
1951	853,090.78	591,124	618,430	234,661	22.11	10,613
1952	1,376,501.83	945,203	988,865	387,637	22.56	17,182
1953	1,516,888.17	1,031,696	1,079,353	437,535	23.03	18,998
1954	847,560.35	570,925	597,298	250,262	23.50	10,649
1955	1,104,424.48	736,585	770,610	333,814	23.98	13,921
1956	1,519,417.21	1,003,241	1,049,584	469,833	24.46	19,208
1957	1,163,050.17	759,856	794,956	368,094	24.96	14,747
1958	1,461,629.00	944,782	988,424	473,205	25.46	18,586
1959	1,218,107.30	778,748	814,721	403,386	25.97	15,533
1960	1,142,138.95	722,083	755,438	386,701	26.48	14,604
1961	1,448,813.70	905,509	947,337	501,477	27.00	18,573
1962	1,436,090.43	886,987	927,960	508,130	27.53	18,457
1963	1,653,836.27	1,009,072	1,055,684	598,152	28.07	21,309
1964	1,731,280.16	1,043,339	1,091,534	639,746	28.61	22,361
1965	1,959,031.18	1,165,624	1,219,468	739,563	29.16	25,362
1966	2,245,118.98	1,318,379	1,379,279	865,840	29.72	29,133
1967	2,332,438.39	1,351,508	1,413,938	918,500	30.28	30,334
1968	2,690,901.60	1,537,554	1,608,578	1,082,324	30.86	35,072
1969	2,435,530.41	1,372,348	1,435,741	999,789	31.43	31,810
1970	2,388,029.58	1,326,025	1,387,278	1,000,752	32.02	31,254
1971	3,157,403.57	1,727,352	1,807,143	1,350,261	32.61	41,406
1972	3,585,795.93	1,931,848	2,021,086	1,564,710	33.21	47,116
1973	4,221,708.65	2,239,279	2,342,718	1,878,991	33.81	55,575
1974	4,213,045.07	2,198,957	2,300,533	1,912,512	34.42	55,564
1975	2,367,612.95	1,215,367	1,271,508	1,096,105	35.04	31,282
1976	2,173,869.72	1,097,196	1,147,879	1,025,991	35.66	28,771
1977	4,455,542.54	2,209,815	2,311,893	2,143,650	36.29	59,070
1978	3,782,221.30	1,842,774	1,927,897	1,854,324	36.92	50,225
1979	4,501,278.08	2,152,466	2,251,895	2,249,383	37.57	59,872
1980	5,377,054.65	2,523,506	2,640,074	2,736,981	38.21	71,630

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1981	6,401,679.16	2,946,565	3,082,675	3,319,004	38.86	85,409
1982	5,657,441.61	2,552,128	2,670,018	2,987,424	39.52	75,593
1983	4,471,029.06	2,474,715	2,589,029	1,882,000	34.08	55,223
1984	6,288,757.39	3,424,228	3,582,403	2,706,354	34.51	78,422
1985	6,697,630.96	3,585,242	3,750,855	2,946,776	34.94	84,338
1986	6,309,502.62	3,318,798	3,472,103	2,837,400	35.37	80,221
1987	8,826,918.44	4,558,221	4,768,779	4,058,139	35.82	113,293
1988	5,753,486.37	2,914,716	3,049,355	2,704,131	36.28	74,535
1989	7,351,160.03	3,624,122	3,791,531	3,559,629	37.28	95,484
1990	7,970,460.00	3,848,935	4,026,729	3,943,731	37.74	104,497
1991	7,636,669.04	3,609,090	3,775,804	3,860,865	38.22	101,017
1992	10,874,214.79	5,026,062	5,258,230	5,615,985	38.69	145,153
1993	9,611,095.91	4,339,410	4,539,860	5,071,236	39.18	129,434
1994	10,448,390.61	4,603,561	4,816,213	5,632,178	39.67	141,976
1995	9,243,155.74	3,998,589	4,183,295	5,059,861	39.68	127,517
1996	7,493,559.41	3,156,287	3,302,085	4,191,474	40.19	104,291
1997	7,801,235.59	3,195,386	3,342,990	4,458,246	40.72	109,485
1998	5,594,369.95	2,225,440	2,328,240	3,266,130	41.25	79,179
1999	7,761,161.72	2,995,032	3,133,381	4,627,781	41.78	110,765
2000	7,390,115.74	2,761,686	2,889,256	4,500,860	42.32	106,353
2001	7,808,027.60	2,821,040	2,951,352	4,856,676	42.87	113,288
2002	10,992,296.49	3,859,395	4,037,672	6,954,624	42.97	161,848
2003	12,861,663.24	4,349,815	4,550,746	8,310,917	43.54	190,880
2004	15,101,115.11	4,909,373	5,136,151	9,964,964	44.11	225,912
2005	18,895,297.95	5,931,234	6,205,215	12,690,083	44.26	286,717
2006	15,445,990.47	4,638,431	4,852,694	10,593,296	44.85	236,194
2007	11,828,529.10	3,411,348	3,568,928	8,259,601	45.04	183,384
2008	12,001,467.33	3,312,405	3,465,415	8,536,052	45.25	188,642
2009	13,495,815.01	3,530,505	3,693,589	9,802,226	45.86	213,742
2010	12,793,146.17	3,180,376	3,327,287	9,465,859	46.10	205,333
2011	18,790,794.43	4,417,716	4,621,783	14,169,011	46.36	305,630
2012	48,304,671.81	10,689,824	11,183,618	37,121,054	46.63	796,077
2013	26,068,472.60	5,396,174	5,645,439	20,423,034	46.92	435,274
2014	30,495,032.58	5,867,244	6,138,269	24,356,764	47.23	515,705
2015	35,605,441.20	6,352,011	6,645,429	28,960,012	47.22	613,300
2016	34,456,048.92	5,640,455	5,901,004	28,555,045	47.25	604,340
2017	55,565,977.00	8,251,548	8,632,711	46,933,266	47.31	992,037
2018	79,972,200.83	10,612,311	11,102,525	68,869,676	47.39	1,453,253
2019	66,386,344.66	7,760,564	8,119,047	58,267,298	47.22	1,233,954
2020	73,823,584.52	7,404,506	7,746,542	66,077,043	47.10	1,402,910
2021	137,582,223.35	11,515,632	12,047,573	125,534,650	46.51	2,699,089
2022	161,066,774.42	10,678,727	11,172,008	149,894,766	45.77	3,274,957

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.01 MAINS - LOW PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
2023	153,196,203.53	7,813,006	8,173,911	145,022,293	44.98	3,224,151
2024	128,410,161.45	3,659,690	3,828,742	124,581,419	42.61	2,923,760
2025	94,562,588.78	917,257	959,628	93,602,961	38.24	2,447,776
	1,501,790,725.72	260,232,888	272,253,803	1,229,536,923		27,917,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.0	1.86

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1885	5,876.15	5,755	5,863	13	1.48	9
1888	7,230.25	6,981	7,112	118	2.48	48
1889	15,127.68	14,535	14,808	320	2.82	113
1890	36.85	35	36	1	3.16	
1891	25,507.74	24,271	24,726	782	3.49	224
1893	35.20	33	34	1	4.13	
1894	766.22	719	732	34	4.43	8
1896	6,429.56	5,987	6,099	331	4.96	67
1897	1,393.64	1,293	1,317	77	5.21	15
1898	86.37	80	82	4	5.45	1
1899	7,653.06	7,050	7,182	471	5.67	83
1900	282,360.42	259,224	264,088	18,272	5.90	3,097
1901	15,005.17	13,730	13,988	1,017	6.12	166
1902	50,959.77	46,466	47,338	3,622	6.35	570
1903	35,625.06	32,369	32,976	2,649	6.58	403
1904	20,475.87	18,542	18,890	1,586	6.80	233
1905	17,146.77	15,470	15,760	1,387	7.04	197
1906	19,230.12	17,288	17,612	1,618	7.27	223
1907	3,449.99	3,090	3,148	302	7.51	40
1908	46,983.62	41,920	42,707	4,277	7.76	551
1909	14,994.05	13,326	13,576	1,418	8.01	177
1910	8,003.96	7,086	7,219	785	8.26	95
1911	13,402.75	11,817	12,039	1,364	8.52	160
1912	9,742.72	8,555	8,716	1,027	8.78	117
1913	11,829.52	10,343	10,537	1,293	9.05	143
1914	9,021.17	7,853	8,000	1,021	9.32	110
1915	18,135.93	15,720	16,015	2,121	9.59	221
1916	8,505.35	7,339	7,477	1,028	9.87	104
1917	11,966.99	10,280	10,473	1,494	10.15	147
1918	9,555.85	8,172	8,325	1,231	10.43	118
1919	4,807.27	4,092	4,169	638	10.71	60
1920	5,176.51	4,386	4,468	709	11.00	64
1921	29,632.35	24,986	25,455	4,177	11.29	370
1922	9,622.35	8,073	8,224	1,398	11.59	121
1923	26,842.33	22,410	22,831	4,011	11.89	337
1924	23,621.23	19,625	19,993	3,628	12.18	298
1925	23,591.17	19,499	19,865	3,726	12.49	298
1926	19,898.35	16,364	16,671	3,227	12.79	252
1927	52,256.12	42,749	43,551	8,705	13.10	665
1928	25,477.07	20,728	21,117	4,360	13.42	325
1929	30,542.50	24,714	25,178	5,364	13.74	390
1930	69,646.45	56,046	57,098	12,548	14.06	892

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1931	45,503.16	36,415	37,098	8,405	14.38	584
1932	26,994.14	21,479	21,882	5,112	14.71	348
1933	17,771.19	14,056	14,320	3,451	15.05	229
1934	10,808.59	8,498	8,657	2,152	15.39	140
1935	19,624.25	15,334	15,622	4,002	15.74	254
1936	17,244.55	13,391	13,642	3,603	16.09	224
1937	56,888.03	43,899	44,723	12,165	16.44	740
1938	58,411.76	44,774	45,614	12,798	16.81	761
1939	51,781.21	39,433	40,173	11,608	17.17	676
1940	121,017.83	91,520	93,237	27,781	17.55	1,583
1941	276,294.51	207,489	211,382	64,913	17.93	3,620
1942	103,712.40	77,324	78,775	24,937	18.32	1,361
1943	42,501.45	31,457	32,047	10,454	18.71	559
1944	80,148.83	58,876	59,981	20,168	19.11	1,055
1945	65,945.70	48,067	48,969	16,977	19.52	870
1946	147,302.83	106,528	108,527	38,776	19.93	1,946
1947	155,064.03	111,237	113,324	41,740	20.35	2,051
1948	154,661.93	110,025	112,090	42,572	20.78	2,049
1949	351,505.31	247,910	252,562	98,943	21.22	4,663
1950	368,548.12	257,678	262,513	106,035	21.66	4,895
1951	1,071,818.78	742,685	756,621	315,198	22.11	14,256
1952	717,135.40	492,435	501,675	215,460	22.56	9,551
1953	858,938.42	584,198	595,160	263,778	23.03	11,454
1954	466,013.51	313,911	319,801	146,213	23.50	6,222
1955	1,030,063.15	686,990	699,881	330,182	23.98	13,769
1956	871,003.58	575,106	585,897	285,107	24.46	11,656
1957	1,307,755.01	854,396	870,428	437,327	24.96	17,521
1958	2,158,947.41	1,395,522	1,421,708	737,239	25.46	28,957
1959	3,071,358.39	1,963,550	2,000,394	1,070,964	25.97	41,239
1960	2,254,193.34	1,425,146	1,451,888	802,305	26.48	30,299
1961	3,089,337.63	1,930,836	1,967,066	1,122,272	27.00	41,566
1962	2,498,033.80	1,542,886	1,571,837	926,197	27.53	33,643
1963	2,286,574.95	1,395,131	1,421,309	865,266	28.07	30,825
1964	2,494,069.60	1,503,026	1,531,229	962,841	28.61	33,654
1965	2,923,313.31	1,739,371	1,772,009	1,151,304	29.16	39,482
1966	3,499,806.76	2,055,157	2,093,720	1,406,087	29.72	47,311
1967	4,081,000.82	2,364,695	2,409,066	1,671,935	30.28	55,216
1968	4,403,161.77	2,515,923	2,563,132	1,840,030	30.86	59,625
1969	3,800,756.23	2,141,612	2,181,797	1,618,959	31.43	51,510
1970	2,952,819.20	1,639,641	1,670,407	1,282,412	32.02	40,050
1971	4,466,790.90	2,443,692	2,489,546	1,977,245	32.61	60,633
1972	6,630,592.15	3,572,232	3,639,262	2,991,330	33.21	90,073

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5						
1973	7,766,450.70	4,119,481	4,196,779	3,569,672	33.81	105,580
1974	6,170,401.31	3,220,579	3,281,010	2,889,391	34.42	83,945
1975	3,358,291.93	1,723,912	1,756,260	1,602,032	35.04	45,720
1976	2,826,226.27	1,426,453	1,453,219	1,373,007	35.66	38,503
1977	5,001,472.00	2,480,580	2,527,126	2,474,346	36.29	68,183
1978	3,747,735.38	1,825,972	1,860,235	1,887,500	36.92	51,124
1979	7,868,493.04	3,762,635	3,833,237	4,035,256	37.57	107,406
1980	10,075,089.25	4,728,340	4,817,063	5,258,026	38.21	137,609
1981	14,327,538.86	6,594,680	6,718,423	7,609,116	38.86	195,808
1982	9,164,878.04	4,134,368	4,211,946	4,952,932	39.52	125,327
1983	6,803,584.81	3,765,784	3,836,445	2,967,140	34.08	87,064
1984	8,868,290.94	4,828,784	4,919,392	3,948,899	34.51	114,428
1985	17,074,470.15	9,139,964	9,311,467	7,763,003	34.94	222,181
1986	11,702,775.16	6,155,660	6,271,165	5,431,610	35.37	153,565
1987	17,717,300.91	9,149,214	9,320,890	8,396,411	35.82	234,406
1988	12,246,363.50	6,204,008	6,320,420	5,925,944	36.28	163,339
1989	14,349,552.95	7,074,330	7,207,073	7,142,480	37.28	191,590
1990	16,924,360.86	8,172,774	8,326,128	8,598,233	37.74	227,828
1991	15,880,816.50	7,505,274	7,646,103	8,234,714	38.22	215,456
1992	17,614,512.97	8,141,428	8,294,194	9,320,319	38.69	240,897
1993	12,797,425.02	5,778,037	5,886,456	6,910,969	39.18	176,390
1994	13,471,201.30	5,935,411	6,046,783	7,424,418	39.67	187,154
1995	15,387,840.90	6,656,780	6,781,688	8,606,153	39.68	216,889
1996	10,810,463.03	4,553,367	4,638,807	6,171,656	40.19	153,562
1997	11,388,465.55	4,664,715	4,752,244	6,636,222	40.72	162,972
1998	10,532,635.30	4,189,882	4,268,501	6,264,134	41.25	151,858
1999	11,161,901.18	4,307,378	4,388,202	6,773,699	41.78	162,128
2000	9,749,689.64	3,643,459	3,711,825	6,037,865	42.32	142,672
2001	18,064,205.01	6,526,597	6,649,063	11,415,142	42.87	266,273
2002	23,272,079.30	8,170,827	8,324,145	14,947,934	42.97	347,869
2003	20,169,497.69	6,821,324	6,949,320	13,220,178	43.54	303,633
2004	22,454,953.58	7,300,105	7,437,085	15,017,869	44.11	340,464
2005	24,904,972.47	7,817,671	7,964,362	16,940,610	44.26	382,752
2006	21,052,487.70	6,322,062	6,440,690	14,611,798	44.85	325,793
2007	20,696,158.54	5,968,772	6,080,770	14,615,389	45.04	324,498
2008	16,754,997.78	4,624,379	4,711,151	12,043,847	45.25	266,162
2009	16,906,106.67	4,422,638	4,505,625	12,400,482	45.86	270,399
2010	19,715,043.84	4,901,160	4,993,126	14,721,918	46.10	319,347
2011	14,551,437.87	3,421,043	3,485,236	11,066,202	46.36	238,702
2012	20,460,551.94	4,527,920	4,612,882	15,847,670	46.63	339,860
2013	20,655,858.07	4,275,763	4,355,994	16,299,864	46.92	347,397
2014	17,936,734.60	3,451,028	3,515,783	14,420,952	47.23	305,335

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 72-R1.5							
2015	19,290,775.54	3,441,474	3,506,050	15,784,726	47.22	334,281	
2016	34,189,012.46	5,596,741	5,701,759	28,487,253	47.25	602,905	
2017	41,351,414.52	6,140,685	6,255,909	35,095,506	47.31	741,820	
2018	69,528,433.70	9,226,423	9,399,548	60,128,886	47.39	1,268,810	
2019	71,744,472.57	8,386,929	8,544,302	63,200,171	47.22	1,338,420	
2020	71,057,342.66	7,127,051	7,260,783	63,796,560	47.10	1,354,492	
2021	95,370,663.14	7,982,525	8,132,309	87,238,354	46.51	1,875,690	
2022	111,470,358.78	7,390,485	7,529,161	103,941,198	45.77	2,270,946	
2023	120,586,581.19	6,149,916	6,265,313	114,321,268	44.98	2,541,602	
2024	137,912,891.28	3,930,517	4,004,269	133,908,622	42.61	3,142,657	
2025	103,167,378.78	1,000,724	1,019,502	102,147,877	38.24	2,671,231	
	1,518,155,502.56	325,150,540	331,251,684	1,186,903,819		27,493,554	
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.2	1.81

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1891	26.41	26	26			
1900	42.00	42	42			
1901	74.23	74	74			
1902	100.77	101	101			
1904	233.67	234	234			
1905	1.44	1	1			
1906	80.43	80	80			
1907	169.80	170	170			
1908	51.83	52	52			
1909	75.04	75	75			
1910	18.28	18	18			
1911	67.84	68	68			
1913	90.31	90	90			
1914	19.98	20	20			
1915	84.47	84	84			
1916	20.34	20	20			
1918	121.33	119	121			
1919	274.67	268	275			
1920	42.43	41	42			
1921	183.14	176	183			
1922	645.35	617	645			
1923	28.48	27	28			
1924	260.45	246	260			
1925	487.58	458	488			
1926	35.54	33	36			
1927	933.23	867	933			
1928	2,395.71	2,215	2,396			
1929	899.85	828	900			
1930	1,325.75	1,215	1,326			
1931	355.14	324	355			
1932	550.00	499	550			
1933	302.07	273	302			
1934	1,586.84	1,428	1,587			
1935	294.53	264	295			
1936	608.63	542	609			
1937	4,763.70	4,221	4,764			
1938	1,222.73	1,078	1,223			
1939	687.71	603	688			
1940	3,613.23	3,150	3,613			
1941	835.25	724	835			
1942	1,556.90	1,342	1,557			
1943	2,465.14	2,112	2,465			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1944	1,489.51	1,269	1,490			
1945	2,124.51	1,798	2,125			
1946	1,942.13	1,634	1,942			
1947	3,205.54	2,679	3,206			
1948	4,253.25	3,531	4,253			
1949	16,084.72	13,266	16,085			
1950	24,995.54	20,474	24,831	165	9.95	17
1951	46,885.43	38,139	46,255	630	10.26	61
1952	74,778.86	60,394	73,246	1,533	10.58	145
1953	120,623.64	96,718	117,299	3,325	10.90	305
1954	38,786.96	30,867	37,435	1,352	11.23	120
1955	91,089.05	71,928	87,234	3,855	11.57	333
1956	66,085.98	51,775	62,793	3,293	11.91	276
1957	69,265.99	53,826	65,280	3,986	12.26	325
1958	173,578.72	133,751	162,213	11,366	12.62	901
1959	81,886.94	62,562	75,875	6,012	12.98	463
1960	69,693.03	52,764	63,992	5,701	13.36	427
1961	92,815.13	69,628	84,445	8,370	13.74	609
1962	117,911.07	87,619	106,264	11,647	14.13	824
1963	107,643.17	79,225	96,084	11,559	14.52	796
1964	69,957.98	50,968	61,814	8,144	14.93	545
1965	90,218.45	65,039	78,879	11,339	15.35	739
1966	84,085.54	59,976	72,739	11,347	15.77	720
1967	106,016.08	74,789	90,704	15,312	16.20	945
1968	191,507.44	133,532	161,947	29,560	16.65	1,775
1969	140,380.56	96,735	117,320	23,061	17.10	1,349
1970	131,174.29	89,294	108,296	22,878	17.56	1,303
1971	172,156.59	115,689	140,307	31,850	18.04	1,766
1972	296,079.93	196,381	238,171	57,909	18.52	3,127
1973	240,745.85	157,534	191,057	49,689	19.01	2,614
1974	278,139.89	179,475	217,667	60,473	19.51	3,100
1975	285,970.67	181,877	220,580	65,391	20.02	3,266
1976	539,873.09	338,257	410,238	129,635	20.54	6,311
1977	271,533.24	167,512	203,158	68,375	21.07	3,245
1978	420,315.11	255,169	309,469	110,846	21.61	5,129
1979	427,682.77	255,442	309,800	117,883	22.15	5,322
1980	421,087.67	247,216	299,823	121,265	22.71	5,340
1981	1,476,586.97	851,858	1,033,132	443,455	23.27	19,057
1982	1,076,422.23	609,642	739,373	337,049	23.85	14,132
1983	899,972.09	596,951	723,981	175,991	21.45	8,205
1984	901,783.39	591,480	717,346	184,437	21.64	8,523
1985	1,192,715.71	768,109	931,562	261,154	22.25	11,737

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1986	1,026,419.77	648,595	786,615	239,805	22.86	10,490
1987	1,054,058.14	657,205	797,057	257,001	23.10	11,126
1988	1,028,532.03	628,330	762,038	266,494	23.73	11,230
1989	1,071,181.95	644,637	781,815	289,367	23.99	12,062
1990	1,033,225.66	608,260	737,697	295,529	24.63	11,999
1991	1,588,454.77	919,398	1,115,045	473,410	24.92	18,997
1992	1,209,666.18	683,703	829,194	380,472	25.58	14,874
1993	920,885.02	507,868	615,942	304,943	26.23	11,626
1994	1,164,728.22	629,652	763,641	401,087	26.55	15,107
1995	988,797.35	523,469	634,863	353,934	26.89	13,162
1996	378,792.38	195,002	236,498	142,294	27.57	5,161
1997	943,336.09	474,309	575,241	368,095	27.93	13,179
1998	549,344.34	267,970	324,994	224,350	28.61	7,842
1999	684,209.15	325,068	394,242	289,967	29.00	9,999
2000	817,357.32	377,701	458,075	359,282	29.39	12,225
2001	1,920,617.85	861,589	1,044,934	875,684	29.81	29,376
2002	1,325,074.21	572,962	694,888	630,186	30.52	20,648
2003	1,221,168.64	510,815	619,516	601,653	30.94	19,446
2004	1,057,128.13	426,868	517,705	539,423	31.38	17,190
2005	1,405,474.75	546,449	662,733	742,742	31.83	23,335
2006	3,581,822.70	1,337,453	1,622,061	1,959,762	32.30	60,674
2007	1,429,000.75	511,154	619,927	809,074	32.77	24,689
2008	4,735,533.65	1,625,709	1,971,658	2,763,876	33.00	83,754
2009	3,278,141.44	1,070,641	1,298,472	1,979,669	33.50	59,095
2010	912,320.48	282,454	342,560	569,760	34.01	16,753
2011	2,196,468.97	644,883	782,113	1,414,356	34.29	41,247
2012	837,389.95	231,873	281,215	556,175	34.60	16,074
2013	2,730,645.58	709,149	860,055	1,870,591	34.92	53,568
2014	1,257,385.18	304,161	368,886	888,499	35.26	25,198
2015	2,410,545.24	538,516	653,111	1,757,434	35.62	49,338
2016	1,275,415.17	261,970	317,717	957,698	35.79	26,759
2017	6,362,328.32	1,185,938	1,438,304	4,924,024	36.00	136,778
2018	1,268,675.33	211,615	256,646	1,012,029	36.23	27,933
2019	1,757,155.58	259,180	314,333	1,442,823	36.12	39,945
2020	2,645,467.25	335,974	407,469	2,237,998	36.07	62,046
2021	7,937,999.75	839,840	1,018,557	6,919,443	35.91	192,688
2022	6,563,656.75	550,034	667,081	5,896,576	35.51	166,054

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2023	8,251,902.34	534,723	648,511	7,603,391	34.90	217,862
2024	11,101,191.72	401,863	487,379	10,613,813	33.23	319,405
2025	10,681,825.87	132,455	160,641	10,521,185	29.93	351,526
	113,550,500.90	30,021,032	36,406,770	77,143,731		2,374,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.5 2.09

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1953	6,004.73	5,078	5,910	95	8.49	11
1954	95,240.69	79,985	93,096	2,145	8.81	243
1955	119,070.64	99,283	115,557	3,514	9.14	384
1956	163,362.51	135,235	157,402	5,961	9.47	629
1957	200,573.38	164,761	191,768	8,805	9.82	897
1958	255,670.89	208,395	242,554	13,117	10.17	1,290
1959	367,317.66	297,061	345,754	21,564	10.52	2,050
1960	402,325.78	322,665	375,555	26,771	10.89	2,458
1961	573,594.25	456,059	530,815	42,779	11.27	3,796
1962	482,853.37	380,575	442,958	39,895	11.65	3,424
1963	823,366.01	642,975	748,370	74,996	12.05	6,224
1964	1,194,439.38	924,066	1,075,536	118,903	12.45	9,550
1965	1,702,888.02	1,304,412	1,518,227	184,661	12.87	14,348
1966	1,748,290.76	1,325,834	1,543,161	205,130	13.29	15,435
1967	1,596,384.39	1,197,863	1,394,213	202,171	13.73	14,725
1968	2,236,800.63	1,660,511	1,932,697	304,104	14.17	21,461
1969	2,274,842.63	1,669,734	1,943,432	331,411	14.63	22,653
1970	2,765,769.34	2,006,427	2,335,314	430,455	15.10	28,507
1971	2,830,462.43	2,029,187	2,361,805	468,657	15.57	30,100
1972	2,759,041.28	1,953,401	2,273,597	485,444	16.06	30,227
1973	2,675,765.66	1,870,119	2,176,663	499,103	16.56	30,139
1974	2,762,516.82	1,905,142	2,217,427	545,090	17.07	31,933
1975	2,779,261.04	1,889,898	2,199,684	579,577	17.60	32,931
1976	3,668,648.58	2,459,315	2,862,438	806,211	18.13	44,468
1977	3,617,578.59	2,389,592	2,781,287	836,292	18.67	44,793
1978	7,121,246.34	4,631,374	5,390,535	1,730,711	19.23	90,001
1979	6,331,002.81	4,052,981	4,717,333	1,613,670	19.79	81,540
1980	7,102,730.74	4,472,163	5,205,226	1,897,505	20.37	93,152
1981	11,665,507.87	7,221,999	8,405,807	3,259,701	20.95	155,594
1982	9,531,974.81	5,797,156	6,747,408	2,784,567	21.55	129,214
1983	6,267,424.84	4,289,426	4,992,536	1,274,889	19.48	65,446
1984	11,760,244.66	7,907,589	9,203,777	2,556,468	20.10	127,187
1985	11,919,976.61	7,868,377	9,158,137	2,761,840	20.73	133,229
1986	5,486,625.64	3,575,085	4,161,102	1,325,524	20.99	63,150
1987	17,556,981.38	11,215,400	13,053,794	4,503,187	21.63	208,192
1988	10,541,269.82	6,596,727	7,678,042	2,863,228	22.27	128,569
1989	6,525,870.53	4,021,241	4,680,391	1,845,480	22.58	81,731
1990	14,062,885.29	8,477,107	9,866,649	4,196,236	23.23	180,639
1991	10,866,960.84	6,401,727	7,451,079	3,415,882	23.89	142,984
1992	17,441,211.63	10,091,485	11,745,650	5,695,562	24.22	235,159
1993	12,477,695.74	7,042,411	8,196,782	4,280,914	24.89	171,993
1994	14,974,829.62	8,282,578	9,640,233	5,334,597	25.25	211,271

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1995	13,351,223.55	7,188,299	8,366,583	4,984,641	25.93	192,235
1996	11,777,869.51	6,166,892	7,177,750	4,600,120	26.61	172,872
1997	18,330,226.11	9,372,245	10,908,515	7,421,711	27.00	274,878
1998	9,104,383.46	4,515,774	5,255,986	3,848,397	27.69	138,981
1999	13,309,082.33	6,428,287	7,481,992	5,827,090	28.10	207,370
2000	5,790,416.56	2,704,704	3,148,051	2,642,366	28.81	91,717
2001	14,815,591.17	6,718,871	7,820,208	6,995,383	29.22	239,404
2002	12,146,892.38	5,309,407	6,179,709	5,967,183	29.94	199,305
2003	13,181,964.11	5,573,334	6,486,898	6,695,066	30.38	220,377
2004	17,551,212.21	7,160,895	8,334,687	9,216,525	30.83	298,947
2005	16,008,399.27	6,256,082	7,281,560	8,726,839	31.56	276,516
2006	14,541,826.11	5,459,002	6,353,825	8,188,001	32.03	255,635
2007	10,850,179.20	3,900,639	4,540,020	6,310,159	32.51	194,099
2008	11,499,424.77	3,928,204	4,572,103	6,927,322	33.25	208,341
2009	11,684,300.43	3,797,398	4,419,856	7,264,444	33.75	215,243
2010	6,391,407.45	1,968,553	2,291,232	4,100,175	34.26	119,678
2011	14,725,553.84	4,280,719	4,982,401	9,743,153	34.77	280,217
2012	18,566,227.04	5,068,580	5,899,406	12,666,821	35.29	358,935
2013	12,749,812.34	3,248,652	3,781,161	8,968,651	35.83	250,311
2014	18,325,922.39	4,328,583	5,038,111	13,287,811	36.37	365,351
2015	21,695,434.98	4,736,113	5,512,442	16,182,993	36.70	440,953
2016	22,855,896.67	4,546,038	5,291,211	17,564,686	37.26	471,409
2017	24,398,182.71	4,386,793	5,105,863	19,292,320	37.62	512,821
2018	41,387,418.03	6,630,264	7,717,077	33,670,341	38.00	886,062
2019	37,592,751.04	5,262,985	6,125,677	31,467,074	38.39	819,669
2020	39,495,349.34	4,727,593	5,502,526	33,992,823	38.61	880,415
2021	44,992,897.69	4,436,300	5,163,485	39,829,413	38.85	1,025,210
2022	44,018,527.76	3,389,427	3,945,011	40,073,517	38.95	1,028,845
2023	62,256,764.29	3,654,472	4,253,502	58,003,262	38.74	1,497,245
2024	102,743,225.95	3,287,783	3,826,707	98,916,519	37.81	2,616,147
2025	75,642,956.29	786,687	915,638	74,727,318	35.73	2,091,445
	1,001,517,827.61	288,541,974	335,838,894	665,678,934		19,522,360
						COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.95

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1955	1,403.22	1,403	1,403			
1956	3,474.89	3,475	3,475			
1957	12,548.46	12,548	12,548			
1958	12,324.59	12,325	12,325			
1959	11,238.10	11,238	11,238			
1960	8,063.76	8,064	8,064			
1961	2,065.68	2,066	2,066			
1962	30,796.65	30,527	30,797			
1963	39,298.21	38,524	39,298			
1964	16,061.95	15,570	16,062			
1965	11,919.03	11,427	11,919			
1966	580.14	550	580			
1968	102,770.35	95,256	102,770			
1969	170,193.33	155,940	170,193			
1970	129,459.80	117,283	129,460			
1971	123,565.09	110,629	123,565			
1972	254,178.27	224,948	253,861	317	3.68	86
1973	179,496.16	156,948	177,121	2,375	4.02	591
1974	208,841.88	180,452	203,646	5,196	4.35	1,194
1975	309,342.49	264,005	297,938	11,404	4.69	2,432
1976	178,954.21	150,824	170,209	8,745	5.03	1,739
1977	194,180.30	161,595	182,365	11,815	5.37	2,200
1978	301,958.31	247,983	279,856	22,102	5.72	3,864
1979	230,793.71	187,014	211,051	19,743	6.07	3,253
1980	372,571.84	297,826	336,106	36,466	6.42	5,680
1981	137,383.30	108,318	122,240	15,143	6.77	2,237
1982	318,522.79	247,553	279,371	39,152	7.13	5,491
1983	39,560.65	33,931	38,292	1,269	7.01	181
1984	79,615.01	67,657	76,353	3,262	7.29	447
1985	292,836.39	246,334	277,995	14,841	7.60	1,953
1986	475,377.95	395,562	446,404	28,974	7.92	3,658
1987	869,764.77	715,295	807,232	62,533	8.26	7,571
1988	809,983.94	657,707	742,242	67,742	8.62	7,859
1989	673,584.80	542,101	611,777	61,808	8.79	7,032
1990	708,479.70	561,895	634,116	74,364	9.20	8,083
1991	598,753.97	469,603	529,961	68,793	9.42	7,303
1992	711,281.45	548,683	619,205	92,076	9.85	9,348
1993	1,407,958.66	1,071,597	1,209,330	198,629	10.12	19,627
1994	1,144,004.38	858,003	968,282	175,722	10.42	16,864
1995	896,836.75	661,955	747,036	149,801	10.73	13,961
1996	836,303.69	606,655	684,629	151,675	11.07	13,701
1997	1,488,519.37	1,059,677	1,195,878	292,641	11.43	25,603

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S0.5						
1998	1,259,138.77	878,375	991,273	267,866	11.81	22,681
1999	1,037,515.42	710,802	802,162	235,353	12.07	19,499
2000	1,055,216.51	706,045	796,793	258,424	12.49	20,690
2001	2,043,482.07	1,338,072	1,510,055	533,427	12.79	41,707
2002	1,975,388.70	1,263,064	1,425,406	549,983	13.11	41,951
2003	1,653,577.36	1,030,179	1,162,588	490,989	13.46	36,478
2004	1,655,332.80	1,002,470	1,131,318	524,015	13.84	37,862
2005	1,763,151.24	1,035,322	1,168,392	594,759	14.23	41,796
2006	2,168,611.67	1,235,675	1,394,497	774,115	14.53	53,277
2007	3,057,177.73	1,679,308	1,895,150	1,162,028	14.97	77,624
2008	2,421,078.36	1,282,203	1,447,005	974,073	15.32	63,582
2009	2,137,014.72	1,086,886	1,226,584	910,431	15.70	57,989
2010	3,750,097.14	1,830,047	2,065,263	1,684,834	16.00	105,302
2011	2,968,851.79	1,379,329	1,556,614	1,412,238	16.42	86,007
2012	3,219,058.28	1,420,249	1,602,794	1,616,264	16.78	96,321
2013	1,952,417.63	813,182	917,700	1,034,718	17.16	60,298
2014	3,151,344.10	1,230,285	1,388,414	1,762,930	17.57	100,338
2015	3,813,359.69	1,383,487	1,561,307	2,252,053	18.00	125,114
2016	6,849,185.89	2,293,107	2,587,841	4,261,345	18.38	231,847
2017	11,709,361.18	3,573,697	4,033,025	7,676,336	18.78	408,751
2018	14,049,789.88	3,849,642	4,344,437	9,705,353	19.21	505,224
2019	15,304,746.50	3,702,218	4,178,065	11,126,682	19.59	567,978
2020	17,494,307.89	3,637,067	4,104,540	13,389,768	20.00	669,488
2021	4,502,773.32	774,927	874,529	3,628,244	20.44	177,507
2022	5,907,387.80	796,907	899,334	5,008,054	20.85	240,194
2023	7,578,052.76	776,750	876,586	6,701,467	21.17	316,555
2024	13,800,977.04	756,294	853,500	12,947,477	21.58	599,976
2025	9,486,919.86	160,329	180,936	9,305,984	21.85	425,903
	162,160,164.09	52,976,864	59,754,367	102,405,797		5,403,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.33

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1922	5,578.52	5,579	5,579			
1923	55,181.63	55,151	55,182			
1924	49,741.71	49,489	49,742			
1925	53,847.31	53,368	53,847			
1926	48,348.38	47,698	48,348			
1927	55,971.05	54,953	55,971			
1928	49,218.00	48,090	49,218			
1929	49,748.92	48,365	49,749			
1930	44,126.14	42,690	44,126			
1931	30,916.28	29,758	30,916			
1932	33,151.58	31,741	33,152			
1933	34,047.35	32,432	34,047			
1934	35,300.39	33,439	35,300			
1935	22,458.34	21,160	22,458			
1936	38,902.01	36,455	38,902			
1937	43,651.56	40,675	43,652			
1938	59,643.47	55,273	59,643			
1939	10,160.90	9,363	10,161			
1940	17,798.44	16,307	17,798			
1941	24,535.92	22,350	24,536			
1942	22,474.28	20,354	22,474			
1943	11,845.39	10,665	11,845			
1944	8,192.72	7,332	8,193			
1945	6,406.98	5,700	6,407			
1946	24,490.31	21,658	24,490			
1947	46,424.07	40,803	46,424			
1948	48,453.79	42,331	48,454			
1949	97,944.50	85,033	97,944			
1950	89,572.19	77,260	89,572			
1951	92,555.69	79,329	92,556			
1952	61,151.72	52,068	61,152			
1953	91,065.33	77,008	91,065			
1954	113,511.87	95,330	113,025	487	8.81	55
1955	146,925.65	122,510	145,250	1,676	9.14	183
1956	162,713.37	134,697	159,699	3,014	9.47	318
1957	166,006.88	136,366	161,678	4,329	9.82	441
1958	169,988.02	138,556	164,274	5,714	10.17	562
1959	163,714.27	132,401	156,977	6,737	10.52	640
1960	152,785.48	122,534	145,278	7,507	10.89	689
1961	157,634.32	125,333	148,597	9,037	11.27	802
1962	159,527.93	125,737	149,076	10,452	11.65	897
1963	139,392.58	108,853	129,058	10,335	12.05	858

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1964	161,528.42	124,965	148,161	13,367	12.45	1,074
1965	138,829.16	106,343	126,082	12,747	12.87	990
1966	116,060.75	88,016	104,353	11,708	13.29	881
1967	139,138.06	104,404	123,783	15,355	13.73	1,118
1968	160,351.46	119,039	141,135	19,216	14.17	1,356
1969	159,898.98	117,366	139,151	20,748	14.63	1,418
1970	184,116.76	133,568	158,360	25,757	15.10	1,706
1971	243,995.25	174,923	207,392	36,603	15.57	2,351
1972	308,431.03	218,369	258,902	49,529	16.06	3,084
1973	319,650.16	223,407	264,875	54,775	16.56	3,308
1974	203,553.71	140,379	166,436	37,118	17.07	2,174
1975	272,835.39	185,528	219,965	52,870	17.60	3,004
1976	168,119.58	112,701	133,620	34,500	18.13	1,903
1977	480,973.57	317,707	376,679	104,295	18.67	5,586
1978	851,797.98	553,975	656,802	194,996	19.23	10,140
1979	806,704.44	516,436	612,295	194,409	19.79	9,824
1980	663,669.83	417,873	495,437	168,233	20.37	8,259
1981	1,025,125.48	634,645	752,446	272,679	20.95	13,016
1982	1,156,899.42	703,603	834,203	322,696	21.55	14,974
1983	851,423.95	582,715	690,876	160,548	19.48	8,242
1984	1,110,490.58	746,694	885,293	225,198	20.10	11,204
1985	1,118,710.10	738,461	875,531	243,179	20.73	11,731
1986	1,051,482.33	685,146	812,320	239,162	20.99	11,394
1987	1,265,220.52	808,223	958,242	306,979	21.63	14,192
1988	1,319,495.36	825,740	979,011	340,484	22.27	15,289
1989	1,216,055.62	749,333	888,422	327,634	22.58	14,510
1990	1,368,485.77	824,923	978,042	390,444	23.23	16,808
1991	1,780,000.58	1,048,598	1,243,235	536,766	23.89	22,468
1992	2,064,840.34	1,194,717	1,416,476	648,364	24.22	26,770
1993	1,641,292.45	926,345	1,098,290	543,002	24.89	21,816
1994	1,792,072.10	991,195	1,175,177	616,895	25.25	24,431
1995	1,588,951.80	855,492	1,014,285	574,667	25.93	22,162
1996	1,839,695.90	963,265	1,142,063	697,633	26.61	26,217
1997	1,914,533.79	978,901	1,160,601	753,933	27.00	27,923
1998	1,401,889.04	695,337	824,403	577,486	27.69	20,855
1999	1,342,969.32	648,654	769,055	573,914	28.10	20,424
2000	1,498,249.03	699,832	829,732	668,517	28.81	23,204
2001	1,999,009.80	906,551	1,074,822	924,188	29.22	31,629
2002	2,818,237.15	1,231,851	1,460,503	1,357,734	29.94	45,348
2003	2,131,108.82	901,033	1,068,280	1,062,829	30.38	34,984
2004	2,791,165.62	1,138,796	1,350,175	1,440,991	30.83	46,740
2005	3,028,768.54	1,183,643	1,403,347	1,625,422	31.56	51,503

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	2,547,367.62	956,282	1,133,784	1,413,584	32.03	44,133
2007	2,640,128.42	949,126	1,125,299	1,514,829	32.51	46,596
2008	3,035,229.01	1,036,834	1,229,287	1,805,942	33.25	54,314
2009	3,234,724.20	1,051,285	1,246,421	1,988,303	33.75	58,913
2010	3,124,280.86	962,279	1,140,894	1,983,387	34.26	57,892
2011	2,153,847.31	626,123	742,342	1,411,505	34.77	40,595
2012	2,196,760.59	599,716	711,033	1,485,728	35.29	42,101
2013	1,852,985.49	472,141	559,778	1,293,207	35.83	36,093
2014	2,051,421.17	484,546	574,486	1,476,935	36.37	40,609
2015	2,332,005.26	509,077	603,570	1,728,435	36.70	47,096
2016	2,895,029.72	575,821	682,703	2,212,327	37.26	59,375
2017	3,368,681.93	605,689	718,115	2,650,567	37.62	70,456
2018	2,925,652.95	468,690	555,686	2,369,967	38.00	62,368
2019	3,339,769.26	467,568	554,356	2,785,413	38.39	72,556
2020	3,188,489.77	381,662	452,505	2,735,985	38.61	70,862
2021	4,072,344.76	401,533	476,064	3,596,281	38.85	92,568
	94,349,651.50	38,363,258	45,360,396	48,989,256		1,537,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.9 1.63

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1888	89.78	90	90			
1903	19.02	19	19			
1917	22.48	22	22			
1923	910.68	911	911			
1925	292.83	292	293			
1926	113.66	113	114			
1927	123.34	121	123			
1928	41.62	40	42			
1930	75.09	72	75			
1934	138.46	127	138			
1936	71.67	64	72			
1937	101.10	90	101			
1941	1,311.17	1,124	1,311			
1942	1,101.59	935	1,102			
1943	2,505.89	2,108	2,506			
1945	1,001.54	826	1,002			
1946	318.87	261	319			
1947	827.32	670	827			
1948	147.21	118	147			
1949	2,974.78	2,361	2,975			
1950	1,551.25	1,219	1,551			
1951	1,231.91	958	1,232			
1952	8,309.71	6,395	8,310			
1953	10,348.90	7,882	10,279	70	11.92	6
1954	13,502.65	10,176	13,271	232	12.32	19
1955	19,667.74	14,664	19,123	545	12.72	43
1956	29,554.93	21,794	28,422	1,133	13.13	86
1957	26,755.06	19,515	25,450	1,305	13.53	96
1958	15,583.60	11,239	14,657	927	13.94	66
1959	30,791.85	21,948	28,623	2,169	14.36	151
1960	19,461.40	13,713	17,883	1,578	14.77	107
1961	16,827.28	11,715	15,278	1,549	15.19	102
1962	32,362.91	22,259	29,028	3,335	15.61	214
1963	19,864.49	13,492	17,595	2,269	16.04	141
1964	15,052.08	10,094	13,164	1,888	16.47	115
1965	49,785.95	32,958	42,981	6,805	16.90	403
1966	34,961.05	22,837	29,782	5,179	17.34	299
1967	19,937.69	12,848	16,755	3,183	17.78	179
1968	28,969.81	18,407	24,005	4,965	18.23	272
1969	35,448.46	22,205	28,958	6,490	18.68	347
1970	33,322.90	20,574	26,831	6,492	19.13	339
1971	79,969.35	48,637	63,428	16,541	19.59	844

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1972	41,827.94	25,055	32,675	9,153	20.05	457
1973	49,899.54	29,421	38,368	11,532	20.52	562
1974	5,582.69	3,239	4,224	1,359	20.99	65
1975	15,747.46	8,986	11,719	4,028	21.47	188
1976	34,636.43	19,431	25,340	9,296	21.95	424
1977	13,224.73	7,292	9,510	3,715	22.43	166
1978	10,888.04	5,897	7,690	3,198	22.92	140
1979	117,729.49	62,585	81,618	36,111	23.42	1,542
1980	103,307.75	53,885	70,272	33,036	23.92	1,381
1981	122,584.80	62,714	81,786	40,799	24.42	1,671
1982	168,063.51	84,267	109,894	58,170	24.93	2,333
1983	85,503.91	56,356	73,494	12,010	21.85	550
1984	99,671.18	64,547	84,176	15,495	22.45	690
1985	153,580.19	98,291	128,182	25,398	22.64	1,122
1986	353,943.69	223,657	291,674	62,270	22.86	2,724
1987	160,184.04	99,250	129,433	30,751	23.48	1,310
1988	472,045.23	288,372	376,069	95,976	23.73	4,045
1989	438,869.65	264,112	344,431	94,439	23.99	3,937
1990	237,494.90	139,813	182,332	55,163	24.63	2,240
1991	393,513.50	227,766	297,032	96,482	24.92	3,872
1992	104,039.62	59,157	77,147	26,893	25.23	1,066
1993	82,004.84	45,751	59,664	22,341	25.55	874
1994	153,436.24	83,914	109,433	44,003	25.89	1,700
1995	167,862.45	89,874	117,206	50,656	26.25	1,930
1996	141,512.28	74,096	96,629	44,883	26.61	1,687
1997	162,020.14	83,311	108,647	53,373	26.69	2,000
1998	82,051.91	41,141	53,652	28,400	27.10	1,048
1999	117,965.37	57,591	75,105	42,860	27.52	1,557
2000	154,234.69	73,601	95,984	58,251	27.66	2,106
2001	96,395.28	44,650	58,229	38,166	28.10	1,358
2002	125,497.32	56,599	73,811	51,686	28.30	1,826
2003	196,264.04	86,023	112,184	84,080	28.51	2,949
2004	185,315.25	78,759	102,711	82,604	28.75	2,873
2006	21,823.98	8,655	11,287	10,537	29.29	360
2007	143,650.22	54,788	71,450	72,200	29.60	2,439
2008	44,940.93	16,511	21,532	23,409	29.70	788
2010	1,283.70	433	565	719	30.00	24
2011	26,866.61	8,613	11,232	15,635	30.20	518
2012	472,202.26	143,927	187,697	284,505	30.23	9,411
2013	1,050,107.96	302,326	394,267	655,841	30.30	21,645
2014	144,218.67	39,098	50,988	93,231	30.24	3,083
2015	359,117.79	90,929	118,582	240,536	30.23	7,957

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2016	608,644.37	143,031	186,528	422,116	30.12	14,014
2017	1,638,149.04	354,168	461,874	1,176,275	29.92	39,314
2018	609,997.88	119,865	156,317	453,681	29.65	15,301
2019	226,208.82	39,722	51,802	174,407	29.34	5,944
2020	442,168.51	68,271	89,033	353,136	28.76	12,279
2021	907,942.43	119,213	155,467	752,475	28.11	26,769
2022	23,130.74	2,466	3,216	19,915	27.24	731
2023	319,477.40	27,028	35,248	284,229	26.15	10,869
2024	465,260.05	23,310	30,399	434,861	23.69	18,356
2025	419,566.90	7,762	10,122	409,445	19.87	20,606
	13,327,105.43	4,645,412	6,056,722	7,270,383		266,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.00

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
1997	53,681.30	52,167	53,681			
1998	24,038.51	23,255	24,039			
2005	14,566,812.47	12,949,896	14,566,812			
	14,644,532.28	13,025,318	14,644,532			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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 26-R2.5						
2001	4,412.40	3,488	2,384	2,028	6.42	316
2002	7,703.82	5,947	4,064	3,640	6.87	530
2003	7,761.58	5,837	3,989	3,773	7.34	514
2004	18,231.90	13,289	9,081	9,151	7.90	1,158
2005	29,919.36	21,144	14,449	15,470	8.40	1,842
2006	78,820.18	53,866	36,810	42,010	8.92	4,710
2007	71,046.28	46,677	31,897	39,149	9.53	4,108
2008	52,446.23	33,115	22,630	29,816	10.07	2,961
2010	76,707.33	44,099	30,136	46,571	11.28	4,129
2011	276,405.62	150,475	102,829	173,577	11.93	14,550
2012	174,611.63	89,768	61,344	113,268	12.52	9,047
2013	48,661.54	23,426	16,008	32,654	13.20	2,474
2014	362,610.22	162,776	111,235	251,375	13.81	18,202
2015	1,080,215.71	448,398	306,419	773,797	14.44	53,587
2016	547,852.10	207,746	141,966	405,886	15.14	26,809
2017	1,895,789.59	650,635	444,621	1,451,169	15.79	91,904
2018	1,574,407.64	481,769	329,224	1,245,184	16.45	75,695
2019	226,149.10	60,631	41,433	184,716	17.06	10,827
2020	1,172,530.35	267,806	183,009	989,521	17.74	55,779
2021	5,147,502.42	969,275	662,369	4,485,133	18.32	244,822
2022	720,635.78	105,645	72,194	648,442	18.92	34,273
2023	694,622.51	77,242	52,785	641,838	19.32	33,221
2024	1,616,189.04	96,325	65,825	1,550,364	19.71	78,659
2025	1,418,063.68	26,801	18,315	1,399,749	19.43	72,041
	17,303,296.01	4,046,180	2,765,016	14,538,280		842,158

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.87

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1895	221.00	221	221			
1896	578.00	578	578			
1897	265.80	266	266			
1898	123.55	124	124			
1899	219.60	220	220			
1900	78.67	79	79			
1901	1,043.20	1,043	1,043			
1902	9.85	10	10			
1903	356.24	356	356			
1904	105.00	105	105			
1905	271.56	272	272			
1907	515.26	515	515			
1908	1.22	1	1			
1909	5.00	5	5			
1912	107.28	107	107			
1913	418.90	419	419			
1914	242.34	242	242			
1915	59.34	59	59			
1916	348.78	349	349			
1917	37.03	37	37			
1919	20.00	20	20			
1920	747.78	748	748			
1923	337.00	337	337			
1924	1,098.02	1,097	1,098			
1925	257.57	256	258			
1926	32.00	32	32			
1927	101.50	100	102			
1928	38.20	38	38			
1929	741.31	726	741			
1930	63.71	62	64			
1932	25.00	24	25			
1935	6.60	6	7			
1936	23.00	22	23			
1937	126.06	119	126			
1940	94.65	88	95			
1941	123.94	115	124			
1942	91.94	85	92			
1944	457.06	419	457			
1945	266.11	243	266			
1946	58.28	53	58			
1948	15.96	14	16			
1949	91.53	82	92			

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1950	62.45	56	62			
1951	36.13	32	36			
1952	23.18	20	23			
1953	38.67	34	39			
1954	53.96	47	53	1	7.76	
1956	308.81	266	301	8	8.41	1
1958	3,915.91	3,321	3,763	153	9.11	17
1959	630.52	531	602	29	9.47	3
1960	914.07	764	866	48	9.85	5
1961	147.59	122	138	10	10.25	1
1962	74.23	61	69	5	10.66	
1963	124.21	101	114	10	11.09	1
1964	42.01	34	39	3	11.53	
1965	515.64	413	468	48	11.99	4
1966	2,820.19	2,235	2,533	287	12.46	23
1967	76.52	60	68	9	12.95	1
1968	563.97	437	495	69	13.46	5
1969	267.27	205	232	35	13.98	3
1973	263.19	192	218	45	16.22	3
1977	149.17	103	117	32	18.69	2
1978	842.86	571	647	196	19.34	10
1980	349.81	229	260	90	20.68	4
1981	13,624.82	8,772	9,940	3,685	21.37	172
1983	6,888.56	4,628	5,245	1,644	20.64	80
1984	1,771.57	1,169	1,325	447	21.25	21
1987	565.85	353	400	166	23.10	7
2017	8,100.00	1,250	1,416	6,684	45.22	148
	52,996.00	35,700	39,296	13,700		511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 0.96

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
1928	347,637.41	321,408	347,637			
1940	64,037.71	55,829	64,038			
1950	1,587.67	1,300	1,588			
1955	765.09	604	765			
1957	1,293.64	1,005	1,294			
1960	54,562.46	41,309	54,562			
1961	756.73	568	756	1	13.74	
1966	90,903.86	64,839	86,344	4,560	15.77	289
1967	4,442.05	3,134	4,173	269	16.20	17
1970	193,359.78	131,626	175,282	18,078	17.56	1,029
1971	12,502.15	8,401	11,187	1,315	18.04	73
1972	5,209.59	3,455	4,601	609	18.52	33
1973	7,800.00	5,104	6,797	1,003	19.01	53
1974	1,035.04	668	890	145	19.51	7
1975	10,424.61	6,630	8,829	1,596	20.02	80
1976	3,886.17	2,435	3,243	643	20.54	31
1977	58.68	36	48	11	21.07	1
1978	10,981.58	6,667	8,878	2,104	21.61	97
1979	47,703.85	28,492	37,942	9,762	22.15	441
1981	59,538.10	34,348	45,740	13,798	23.27	593
1982	5,226.44	2,960	3,942	1,284	23.85	54
1983	1,378.13	914	1,217	161	21.45	8
1984	2,931.27	1,923	2,561	370	21.64	17
1985	14,449.44	9,305	12,391	2,058	22.25	92
1986	89,558.17	56,592	75,361	14,197	22.86	621
1987	85,759.53	53,471	71,205	14,555	23.10	630
1988	39,870.46	24,357	32,435	7,435	23.73	313
1989	98,912.63	59,526	79,269	19,644	23.99	819
1990	37,395.12	22,015	29,317	8,078	24.63	328
1991	26,757.41	15,487	20,623	6,134	24.92	246
1992	47,635.96	26,924	35,854	11,782	25.58	461
1993	62,661.94	34,558	46,020	16,642	26.23	634
1994	12,330.83	6,666	8,877	3,454	26.55	130
1995	57,919.44	30,663	40,833	17,086	26.89	635
1996	132,950.01	68,443	91,143	41,807	27.57	1,516
1997	84,810.85	42,643	56,786	28,025	27.93	1,003
1998	16,797.94	8,194	10,912	5,886	28.61	206
1999	2,122.54	1,008	1,342	781	29.00	27
2000	49,535.54	22,890	30,482	19,054	29.39	648
2001	4,441.18	1,992	2,653	1,788	29.81	60
2002	117,064.83	50,619	67,407	49,658	30.52	1,627
2003	94,604.01	39,573	52,698	41,906	30.94	1,354

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
2004	580,069.82	234,232	311,918	268,152	31.38	8,545
2005	89,698.50	34,875	46,442	43,256	31.83	1,359
2006	92,457.50	34,524	45,974	46,484	32.30	1,439
2007	96,963.71	34,684	46,187	50,777	32.77	1,549
2008	5,721.02	1,964	2,615	3,106	33.00	94
2009	130,792.04	42,717	56,885	73,907	33.50	2,206
2010	1,199,997.95	371,519	494,738	705,260	34.01	20,737
2011	1,047,043.12	307,412	409,369	637,674	34.29	18,597
2012	399,662.96	110,667	147,371	252,292	34.60	7,292
2013	351,285.81	91,229	121,486	229,800	34.92	6,581
2014	273,389.60	66,133	88,067	185,323	35.26	5,256
2015	345,484.78	77,181	102,779	242,706	35.62	6,814
2017	590,678.84	110,103	146,620	444,059	36.00	12,335
2018	717,070.39	119,607	159,276	557,794	36.23	15,396
2019	1,016,741.81	149,969	199,708	817,034	36.12	22,620
2020	171,632.93	21,797	29,026	142,607	36.07	3,954
2021	501,284.93	53,036	70,626	430,659	35.91	11,993
2022	127,945.94	10,722	14,278	113,668	35.51	3,201
2023	16,394,732.70	1,062,379	1,414,733	14,980,000	34.90	429,226
2024	25,656,872.43	928,779	1,236,822	24,420,050	33.23	734,880
2025	10,991,076.80	136,289	181,491	10,809,586	29.93	361,162
	62,784,203.42	5,298,399	6,964,333	55,819,870		1,689,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.0 2.69

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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.. 1-2029						
2005	2,439,832.84	2,099,720	2,122,610	317,223	3.28	96,714
2007	2,391.03	2,025	2,047	344	3.30	104
2010	127,711.52	104,979	106,123	21,589	3.30	6,542
2011	713,419.33	579,439	585,756	127,663	3.29	38,803
2012	95,432.57	76,375	77,208	18,225	3.31	5,506
2014	39,512.90	30,583	30,916	8,597	3.28	2,621
2015	1,401,257.57	1,059,911	1,071,466	329,792	3.30	99,937
2016	2,970,840.94	2,190,104	2,213,980	756,861	3.30	229,352
2017	143,613.75	102,598	103,717	39,897	3.30	12,090
2018	17,834.81	12,258	12,392	5,443	3.30	1,649
2020	149,234.52	91,749	92,749	56,486	3.29	17,169
2021	11,786.05	6,643	6,715	5,071	3.29	1,541
	8,112,867.83	6,356,384	6,425,679	1,687,189		512,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						6.31

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2006	17,798.10	17,131	17,798			
2007	64,334.82	58,706	64,335			
2008	2,396.46	2,067	2,396			
2009	43,267.35	35,155	43,267			
2010	21,133.16	16,114	20,081	1,052	4.75	221
2011	533,064.91	379,809	473,323	59,742	5.75	10,390
2012	11,373.26	7,535	9,390	1,983	6.75	294
2013	119,832.95	73,398	91,470	28,363	7.75	3,660
2014	156,256.18	87,894	109,535	46,721	8.75	5,340
2015	1,434,510.51	735,187	916,200	518,311	9.75	53,160
2016	308,359.05	142,616	177,731	130,628	10.75	12,151
2017	30,662.08	12,648	15,762	14,900	11.75	1,268
2021	9,564.00	2,032	2,532	7,032	15.75	446
	2,752,552.83	1,570,292	1,943,820	808,733		86,930

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 3.16

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2020	361,868.74	361,869	361,869			
2021	8,068,734.90	6,858,425	7,716,821	351,914	0.75	351,914
2022	4,011,706.71	2,607,609	2,933,976	1,077,731	1.75	615,846
2023	1,607,819.87	777,108	874,370	733,450	2.58	284,283
	14,050,130.22	10,605,011	11,887,036	2,163,094		1,252,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.7 8.91

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED
 ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2016	152,173.61	93,841	93,816	58,358	5.75	10,149
2017	52,750.52	29,013	29,005	23,746	6.75	3,518
2018	20,040.00	9,686	9,683	10,357	7.75	1,336
2019	21,472.00	8,947	8,945	12,527	8.75	1,432
2020	20,788.39	7,276	7,274	13,514	9.75	1,386
2021	30,392.00	8,611	8,609	21,783	10.75	2,026
	297,616.52	157,374	157,332	140,285		19,847
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 6.67

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE... IOWA 6-L2.5						
2010	1,712.08	1,697	1,712			
	1,712.08	1,697	1,712			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
2009	9,830.64	8,818	6,994	2,837	1.87	1,517
2010	634.34	559	443	191	2.05	93
2011	24,921.65	21,522	17,071	7,851	2.25	3,489
2012	35,307.50	29,800	23,637	11,670	2.45	4,763
2013	89,252.84	73,473	58,277	30,976	2.63	11,778
2014	520,233.00	417,851	331,431	188,802	2.76	68,407
2015	383,930.04	299,849	237,834	146,096	2.87	50,905
2016	2,658,778.98	2,009,239	1,593,688	1,065,091	2.99	356,218
2017	6,255,790.45	4,526,064	3,589,982	2,665,808	3.15	846,288
2018	6,512,579.20	4,433,764	3,516,772	2,995,807	3.40	881,120
2019	7,672,892.41	4,786,350	3,796,436	3,876,456	3.77	1,028,238
2020	12,481,693.09	6,887,398	5,462,945	7,018,748	4.26	1,647,593
2021	11,981,635.54	5,581,046	4,426,773	7,554,863	4.87	1,551,307
2022	4,450,352.85	1,638,620	1,299,720	3,150,633	5.58	564,630
2023	9,885,279.25	2,768,867	2,196,210	7,689,069	6.21	1,238,175
2024	13,558,849.88	2,012,133	1,595,983	11,962,867	7.17	1,668,461
2025	6,168,400.78	276,961	219,680	5,948,721	7.97	746,389
	82,690,362.44	35,772,314	28,373,876	54,316,486		10,669,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 12.90

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-L2						
1999	1,693.67	1,525	925	769	2.90	265
2000	270.25	241	146	124	3.08	40
2006	22,279.51	18,269	11,078	11,202	4.23	2,648
2007	4,485.21	3,610	2,189	2,296	4.43	518
2008	4,106.61	3,244	1,967	2,140	4.59	466
2009	13,109.24	10,140	6,149	6,960	4.76	1,462
2010	2,530.11	1,914	1,161	1,369	4.91	279
2011	38,452.47	28,386	17,214	21,238	5.05	4,206
2012	53,767.04	38,615	23,416	30,351	5.20	5,837
2013	3,221.67	2,246	1,362	1,860	5.33	349
2014	11,929.01	8,012	4,859	7,070	5.50	1,285
2015	32,791.55	21,039	12,758	20,034	5.73	3,496
2016	124,809.41	75,734	45,926	78,883	5.99	13,169
2017	292,436.79	165,519	100,372	192,065	6.33	30,342
2018	189,187.30	98,075	59,474	129,713	6.74	19,245
2019	548,537.62	253,699	153,845	394,693	7.26	54,365
2020	377,603.72	151,268	91,730	285,874	7.86	36,371
2021	259,066.69	86,321	52,346	206,721	8.51	24,292
2023	368,914.43	73,008	44,273	324,641	9.79	33,160
2024	289,274.09	30,229	18,331	270,943	10.71	25,298
2025	230,424.96	7,281	4,415	226,010	11.49	19,670
	2,868,891.35	1,078,375	653,936	2,214,955		276,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 9.65

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2002	853.30	794	736	117	1.75	67
2003	60.31	54	50	10	2.75	4
2005	3,420.75	2,771	2,570	851	4.75	179
2006	1,008.00	776	720	288	5.75	50
2007	54.28	40	37	17	6.75	3
2010	41.71	25	23	19	9.75	2
2011	456.77	260	241	216	10.75	20
	5,895.12	4,720	4,377	1,518		325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 5.51

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2001	166,031.01	161,050	166,031			
2002	342,377.53	318,411	342,378			
2003	194,692.15	173,276	190,685	4,007	2.75	1,457
2004	407,591.88	346,453	381,261	26,331	3.75	7,022
2005	76,325.20	61,823	68,034	8,291	4.75	1,745
2006	185,927.78	143,164	157,548	28,380	5.75	4,936
2007	597,992.98	436,535	480,393	117,600	6.75	17,422
2008	475,653.28	328,201	361,175	114,478	7.75	14,771
2009	531,371.14	345,391	380,092	151,279	8.75	17,289
2010	339,822.19	207,292	228,119	111,703	9.75	11,457
2011	435,299.31	248,121	273,050	162,249	10.75	15,093
2012	485,359.63	257,241	283,086	202,274	11.75	17,215
2013	637,198.96	312,227	343,596	293,603	12.75	23,028
2014	74,943.59	33,725	37,113	37,831	13.75	2,751
2015	27,411.96	11,239	12,368	15,044	14.75	1,020
2016	162,142.32	59,993	66,021	96,121	15.75	6,103
2017	118,415.22	39,077	43,003	75,412	16.75	4,502
2018	303,141.51	87,911	96,743	206,399	17.75	11,628
2019	33,285.49	8,321	9,157	24,128	18.75	1,287
2020	54,112.57	11,364	12,506	41,607	19.75	2,107
2021	186,955.14	31,782	34,975	151,980	20.75	7,324
2022	581,769.04	75,630	83,229	498,540	21.75	22,921
2023	561,724.13	54,302	59,758	501,966	22.58	22,231
2024	1,284,782.37	64,239	70,693	1,214,089	23.75	51,120
2025	838,450.81	12,577	13,840	824,611	24.62	33,494
	9,102,777.19	3,829,345	4,194,854	4,907,923		297,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 3.27

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 394.01 DUAL FUEL STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	96,063.65	72,048	69,249	26,815	3.75	7,151
2018	267,256.56	129,173	124,154	143,103	7.75	18,465
	363,320.21	201,221	193,403	169,917		25,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 7.05

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-L2						
1961	425.47	425	425			
1962	179.20	179	179			
1975	144.38	144	144			
1985	5,556.99	5,525	5,557			
1987	3,745.97	3,682	3,746			
1988	986.22	963	986			
1989	10,582.75	10,281	10,583			
1991	594.47	572	594			
1992	74,241.67	70,849	74,242			
1993	30,933.85	29,331	30,934			
1994	80,805.57	76,006	80,666	140	1.97	71
1995	9,212.37	8,611	9,139	73	2.11	35
1997	39,433.70	36,204	38,424	1,010	2.52	401
1999	229,262.05	206,428	219,084	10,178	2.90	3,510
2000	91,151.20	81,243	86,224	4,927	3.08	1,600
2001	88,876.10	78,238	83,035	5,841	3.30	1,770
2002	58,529.46	50,897	54,018	4,511	3.49	1,293
2003	77,558.42	66,607	70,691	6,867	3.66	1,876
2004	143,397.97	121,286	128,722	14,676	3.87	3,792
2005	162,420.54	135,183	143,471	18,950	4.08	4,645
2006	11,317.41	9,280	9,849	1,468	4.23	347
2007	160,244.69	128,965	136,872	23,373	4.43	5,276
2008	99,094.78	78,285	83,085	16,010	4.59	3,488
2009	26,275.36	20,324	21,570	4,705	4.76	988
2010	15,861.03	11,997	12,733	3,128	4.91	637
2011	365,512.77	269,822	286,365	79,148	5.05	15,673
2012	469,121.13	336,923	357,580	111,541	5.20	21,450
2013	442,431.24	308,375	327,282	115,149	5.33	21,604
2014	805,405.54	540,910	574,074	231,332	5.50	42,060
2015	1,103,177.40	707,799	751,195	351,982	5.73	61,428
2016	563,196.86	341,748	362,701	200,496	5.99	33,472
2017	1,598,606.66	904,811	960,286	638,321	6.33	100,841
2018	1,757,280.43	910,974	966,827	790,453	6.74	117,278
2019	1,121,102.35	518,510	550,301	570,801	7.26	78,623
2020	2,349,891.56	941,367	999,083	1,350,809	7.86	171,859
2021	962,272.39	320,629	340,287	621,985	8.51	73,089
2022	2,101,116.20	549,022	582,683	1,518,433	9.19	165,227

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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-L2						
2023	790,396.71	156,420	166,010	624,387	9.79	63,778
2024	1,882,708.48	196,743	208,806	1,673,902	10.71	156,293
2025	1,279,418.45	40,430	42,909	1,236,509	11.49	107,616
	19,012,469.79	8,275,988	8,781,362	10,231,108		1,260,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 6.63

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.02 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2009	9,449.13	9,449	9,449			
2010	1,444,944.27	1,444,944	1,444,944			
2011	3,833,262.56	3,641,599	3,562,794	270,469	0.75	270,469
2012	905,836.65	800,153	782,837	123,000	1.75	70,286
2013	806,191.15	658,392	644,144	162,047	2.75	58,926
2014	722,768.03	542,076	530,345	192,423	3.75	51,313
2015	1,135,171.50	775,697	758,911	376,260	4.75	79,213
2016	572,355.36	352,954	345,316	227,039	5.75	39,485
2017	677,488.77	372,619	364,555	312,934	6.75	46,361
2018	1,307,644.73	632,024	618,347	689,298	7.75	88,942
2019	629,214.83	262,175	256,502	372,713	8.75	42,596
2020	1,276,738.40	446,858	437,188	839,550	9.75	86,108
2021	4,786,046.70	1,356,031	1,326,686	3,459,361	10.75	321,801
2022	356,557.78	77,255	75,583	280,975	11.75	23,913
2023	206,775.62	33,314	32,593	174,183	12.58	13,846
2024	1,204,703.47	100,388	98,216	1,106,487	13.75	80,472
2025	1,406,025.68	35,151	34,390	1,371,636	14.62	93,819
	21,281,174.63	11,541,079	11,322,800	9,958,375		1,367,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.3 6.43

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.04 COMMUNICATION EQUIPMENT - MICROWAVE TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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	16,495,252.80	7,560,269	8,239,236	8,256,017	9.75	846,771
2022	27,120.24	4,897	5,337	21,783	14.75	1,477
2023	507,723.37	68,167	74,289	433,434	15.58	27,820
2024	2,077,904.85	144,290	157,248	1,920,657	16.75	114,666
2025	2,354,908.25	49,053	53,458	2,301,450	17.62	130,616
	21,462,909.51	7,826,676	8,529,568	12,933,342		1,121,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	5.22

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2007	11,500.91	8,396	7,617	3,884	6.75	575
2011	13,689.76	7,803	7,079	6,611	10.75	615
2012	3,464.31	1,836	1,666	1,798	11.75	153
2024	420,982.02	21,049	19,097	401,885	23.75	16,921
2025	270,109.05	4,052	3,676	266,433	24.62	10,822
	719,746.05	43,136	39,135	680,611		29,086
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 4.04

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2011	33,696.54	32,012	33,146	551	0.75	551
2012	3,137.18	2,771	2,869	268	1.75	153
2013	597,644.77	488,079	505,362	92,283	2.75	33,557
2014	327,931.95	245,949	254,658	73,274	3.75	19,540
2015	91,070.54	62,231	64,435	26,636	4.75	5,608
2016	282,293.08	174,082	180,246	102,047	5.75	17,747
2018	238,964.43	115,499	119,589	119,375	7.75	15,403
2019	105,310.54	43,880	45,434	59,877	8.75	6,843
2020	74,963.75	26,237	27,166	47,798	9.75	4,902
2021	134,340.00	38,063	39,410	94,930	10.75	8,831
2022	7,551.29	1,636	1,694	5,857	11.75	498
	1,896,904.07	1,230,439	1,274,009	622,895		113,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 5.99

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

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						
2018	42,211.14	20,402	32,336	9,875	7.75	1,274
2019	8,235.82	3,432	5,439	2,797	8.75	320
	50,446.96	23,834	37,775	12,672		1,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 3.16

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

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	776,851.10			
303.01	3,182,564.17			
332.00	312,037.52	354,270.18		354,270.18-
333.00	147,310.45	49,795.88	398.67-	50,194.55-
334.00		6,414.69		6,414.69-
337.00	3,065.97			
351.00	798.05			
353.00	2,880.76			
355.00	12,378.93			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	94,074.76	99,744.00		99,744.00-
368.00		40,806.19		40,806.19-
369.00	44,457.06	149,912.81		149,912.81-
375.00	140,779.25			
376.00	3,339,852.88	5,823,435.21	13,763.75	5,809,671.46-
378.00	258,858.34	137,500.85		137,500.85-
380.00	83,602.39	7,642,509.86		7,642,509.86-
382.00	82,385.97	189,372.81		189,372.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	30,405.66			
390.01	5,616.43			
391.01	9,316.58			
391.02	1,995,566.21			
391.03	2,295,391.94			
391.04	9,942.78			
392.00	961,032.06		139,251.00	139,251.00
392.02	4,933,097.97		740,403.03	740,403.03
392.03	324,315.66		62,342.60	62,342.60
394.00	111,132.66			
394.20	501,795.32			
396.00	352,971.17		244,663.79	244,663.79
397.02	20,196.94			
398.00	133,852.65			
	21,318,289.29	14,496,692.77	1,200,025.50	13,296,667.27-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	379,965.27			
303.01	4,236,928.71			
303.02	688,465.65			
303.03	30,357,603.06			
325.04	842.82			
327.00	72,320.90			
329.00	19,981.66			
332.00	49,572.41	283,430.53	5,355.59	278,074.94-
333.00	393,210.79	598,258.96		598,258.96-
334.00		193,592.24		193,592.24-
352.00	563.39	1,982.00		1,982.00-
354.00	1,857.17			
367.00	39,532.58	215,555.00		215,555.00-
368.00	60,222.15			
369.00	138,530.68			
371.00	29,956.66			
374.02	65.83			
375.00	310,274.37			
376.00	7,185,820.50	3,204,910.81	29,218.10	3,175,692.71-
378.00	456,433.44	167,995.58		167,995.58-
380.00		3,085,110.06		3,085,110.06-
381.00	1,935,949.72			
382.00	83,351.19	215,103.37		215,103.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	222,467.36			
391.01	12,798.02			
391.02	567,677.37			
391.03	2,440.02			
392.00	354,682.91		103,133.00	103,133.00
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
393.00	14,500.38			
394.00	181,272.53			
394.20	282,035.93			
396.00	598,497.86			
397.02	640,285.90		2,900.00	2,900.00
397.20	1,032,019.73			
398.00	2,939.36			
	54,297,417.60	7,965,938.55	1,363,215.23	6,602,723.32-

PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,528,279.18			
303.01	12,622,314.16			
332.00		1,324.31		1,324.31-
333.00	12,996.49	128,574.90		128,574.90-
337.00	11,276.88			
352.00	93,477.72			
367.00	144,454.37		6,938.75	6,938.75
369.00	94,291.31			
375.00	5,378.66			
376.00	5,286,974.87	262,145.25	326.94-	262,472.19-
378.00	570,424.71			
380.00	718,516.85			
381.00	448,543.45			
382.00	81,576.39	5,183.77		5,183.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	53,441.91			
391.02	8,861,538.68			
391.03	404,099.91			
392.00	1,735,740.32		5,643.60	5,643.60
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
393.00	10,559.15			
394.00	101,958.56			
394.20	193,490.71			
396.00	1,519,850.81			
397.02	1,286,769.26			
397.20	19,826.01			
398.00	8,672.53			
	44,582,881.95	397,228.23	12,255.41	384,972.82-

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	17,268,700.40			
327.00	8,172.19			
328.00	93.51			
329.00	2,504.08			
332.00	212,660.11	248,812.33	2,126.60	246,685.73-
333.00	415,019.25	116,205.39	8,300.39	107,905.00-
334.00	581.62	308.26		308.26-
337.00	27,521.63			
351.00	97.31			
352.00	5,071.24	2,123.00		2,123.00-
353.00	818.88	897.00		897.00-
354.00	515.09		464.00	464.00
355.00	1,866.40			
365.02	112,927.57			
366.02	147.66	11.03		11.03-
367.00	153,136.34	50,411.39	690.00	49,721.39-
368.00	28,631.12	9,103.81		9,103.81-
369.00	28,186.05	11,762.30		11,762.30-
371.00	3,357.66			
375.00	106,917.70			
376.00	5,017,316.44	2,513,050.29	2,093.00	2,510,957.29-
378.00	317,132.00	51,900.70		51,900.70-
380.00	2,003,288.85	976,991.63		976,991.63-
381.00	716,230.52			
382.00	61,603.93	52,826.22		52,826.22-
385.00	12,822.45	512.90		512.90-
387.00	281,692.92			
390.00	302,299.40			
391.01	5,945.22			
391.02	460,225.76			
391.10	3,760.70			
391.20	269,272.18			
391.30	6,148.89			
392.00	1,265,221.41		929,020.90	929,020.90
392.01	28,182.66			
392.02	6,238,347.58			
392.03	143,858.86			
394.00	101,346.09			
396.00	1,348,069.86	663.00	185,557.64	184,894.64
397.02	375,678.35			
398.00	726.32			
	37,336,096.20	4,035,579.25	1,128,252.53	2,907,326.72-

PEOPLES NATURAL GAS COMPANY LLC
 PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	27,336,373.23			
327.00	24,498.34			
328.00	788.72			
329.00	7,501.87			
332.00	312,373.88	251,086.12	79,311.73	171,774.39-
333.00	1,232,423.61	290,112.52	41,286.19	248,826.33-
334.00	1,783.36	945.18	108.25	836.93-
337.00	646.44			
351.00	291.90			
352.00	19,288.09	13,927.00		13,927.00-
353.00	2,615.33	3,437.00		3,437.00-
354.00	1,545.16		1,506.00	1,506.00
355.00	7,425.25			
365.20	324,252.61			
366.00	330.78			
366.02	112.09	33.08	2.05	31.03-
367.00	195,655.61	164,617.00	2,809.41	161,807.59-
368.00	103,602.84	34,785.14	965.65	33,819.49-
369.00	80,275.30	34,707.12	2,723.32	31,983.80-
371.00	10,059.43			
375.00	275,664.36			
376.00	5,825,504.25	2,660,310.01	504,308.88	2,156,001.13-
378.00	513,497.63	76,265.62	12,656.23	63,609.39-
380.00	331,942.10	355,791.91	85,121.63	270,670.28-
381.00	2,212,370.11			
382.00	184,682.51	179,161.11	13,844.11	165,317.00-
385.00	38,853.89		170.96	170.96
387.00	854,383.93			
390.00	1,038,044.31			
391.10	15,898.98			
391.20	849,080.70			
391.30	18,072.93			
392.00	1,061,616.17	177,795.99	649,378.74	471,582.75
392.01	160.36			
392.02	5,259,122.97			
392.03	221,621.84			
394.00	271,877.11			
394.20	443,344.17			
394.30	16,784.41			
396.00	482,213.43	25,882.52	45,807.44	19,924.92
397.00	225,193.99			
397.02	266,230.92		540.47	540.47
397.10	205,712.68			
397.50	20,368.23			
398.00	2,148.39			
	50,296,234.21	4,268,857.32	1,440,541.06	2,828,316.26-
TOTAL	207,830,919.25	31,164,296.12	5,144,289.73	26,020,006.39-