

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY  
COMMISSION**

**Peoples Natural Gas Company LLC**

**Docket No. R-2023-3044549**

**Volume 10**

**Direct Testimony and Exhibits of John P. Spanos  
Statement No. 14**

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission )

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vs. )

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Peoples Natural Gas Company, LLC )

Docket No. R-2023-3044549

DIRECT TESTIMONY OF

JOHN J. SPANOS

ON BEHALF OF

PEOPLES NATURAL GAS COMPANY, LLC

December 29, 2023

1 Q. Please state your name and address.

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

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

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

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

7 A. I have been associated with the firm since June 1986.

8 Q. What is your educational background?

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

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

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

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

17 A. Yes. The Society of Depreciation Professionals has established national standards for  
18 depreciation professionals. The Society administers an examination to become certified  
19 in this field. I passed the certification exam in September 1997 and was recertified in  
20 August 2003, February 2008, January 2013, February 2018 and February 2023.

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

22 A. I have over 37 years of depreciation experience which includes giving expert testimony in  
23 more than 440 cases before 46 regulatory commissions, including the Pennsylvania Public  
24 Utility Commission ("Commission"). My participation in the cases where I appeared as  
25 an expert witness has included conducting and analyzing depreciation studies for  
26 companies, government-owned utilities and other service providers in the electric, gas,

1 water, wastewater and pipeline industries. In addition to the cases in which I submitted  
2 testimony, I have supervised over 800 other depreciation or valuation assignments.  
3 Please refer to Appendix A for additional information on my qualifications, work history,  
4 case experience, and my leadership in the Society of Depreciation Professionals.

5 Q. What is the purpose of your testimony?

6 A. My testimony is in support of the depreciation studies conducted under my direction and  
7 supervision for the gas plant of the Peoples Natural Gas Division of Peoples Natural Gas  
8 Company LLC ("PNG" or "PNG Division"); Peoples Gas Division of Peoples Natural Gas  
9 Company LLC ("PGC" or "PG Division") and the combined gas of both the Peoples Natural  
10 Gas Division and Peoples Gas Division ("Companies").

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

12 A. Yes, I have prepared a total of nine exhibits, consisting of the following: Exhibit Nos. 5A,  
13 5B and 5C present the results of the depreciation studies for the combined gas operations  
14 as of August 31, 2023, August 31, 2024 and September 30, 2025. The three depreciation  
15 studies for the PNG Division as of August 31, 2023, August 31, 2024 and September 30,  
16 2025 are presented in Appendix B of Statement No. 14. The three depreciation studies for  
17 the PG Division are presented in Appendix C of Statement No. 14.

18 In addition, I am responsible for the responses to Depreciation Data Filing  
19 Requirements FR VI.1, FR VI.2, FR VI.3, FR VI.4, FR VI.5 and FR VI.6 that are presented  
20 as Exhibit No. 9.

21 Q. Please describe what is set forth in each of Exhibit Nos. 5 and 14.

22 A. Exhibit No. 5A, titled "2023 Depreciation Study - Calculated Annual Depreciation  
23 Accruals Related to Gas Plant as of August 31, 2023," includes the results of the  
24 depreciation study related to the assets of the combined companies as of August 31, 2023.  
25 The report also includes the detailed depreciation calculations. Exhibit No. 5B, titled

1 "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant  
2 as of August 31, 2024," includes the results of the depreciation study related to the assets  
3 of combined companies estimated as of August 31, 2024. The report also includes  
4 explanatory text, statistics related to the estimation of service life, and the detailed  
5 depreciation calculations. Exhibit No. 5C titled "2025 Depreciation Study – Calculated  
6 Annual Depreciation Accruals Related to Gas Plant as of September 30, 2025," includes  
7 the results of the depreciation study related to the assets of combined companies  
8 estimated as of September 30, 2025.

9 Statement No. 14, Appendix B and C pertain to the PNG Division and PG Division  
10 gas operations and are organized in the same fashion described above for combined  
11 companies.

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

13 A. The purposes of the depreciation studies were to estimate the annual depreciation  
14 accruals related to gas plant in service for ratemaking purposes and, using Commission-  
15 approved procedures, to estimate the Company's book reserve as of August 31, 2023,  
16 August 31, 2024 and September 30, 2025.

17 Q. Is the Company's claim for annual depreciation in the current proceeding based on the  
18 same methods of depreciation as were used in its most recent Annual Depreciation  
19 Reports filed in June and August 2023?

20 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on  
21 the straight line remaining life method of depreciation, which has been used for over thirty  
22 years. For Accounts 391.01, 391.02, 391.03, 393, 394, 394.01, 397.02, 397.03, 397.10,  
23 397.20 and 398, the claim is based on the straight line remaining life method of  
24 amortization. The accounts have a large number of units, but small asset values  
25 representing slightly more than 1 percent of the depreciable plant. The assets represent

1 items located in office buildings, service centers, garages and warehouses. Given the  
2 difficulty in maintaining accounting records for these numerous assets and high cost for  
3 periodic inventories, retirements are recorded when a vintage is fully amortized, rather  
4 than as the units are removed from service. All units are retired when the age of the vintage  
5 reaches the amortization period. The annual amortization is based on amortization  
6 accounting which distributes the unrecovered cost of fixed capital assets over the  
7 remaining amortization period selected for each account.

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

9 A. The average service life procedure is used in the current proceeding for plant installed  
10 prior to 1983 and the equal life group procedure for 1983 and subsequent vintages for the  
11 individual PNG Division study and the combined Companies. The average service life  
12 procedure is used for plant installed prior to 1976 and the equal life group procedure for  
13 1976 and subsequent vintages for the individual PG Division study. These calculations  
14 have been used in the same manner for each Company's most recent annual depreciation  
15 reports.

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

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

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

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

25 Q. How was the book reserve as of August 31, 2024, estimated?

1 A. The book reserve as of August 31, 2024, by account, was projected by adding estimated  
2 accruals, salvage and the amortization of net salvage, and subtracting estimated  
3 retirements and cost of removal from the book reserve as of August 31, 2023. Annual  
4 accruals were estimated using the annual accruals calculated as of August 31, 2023. For  
5 most accounts, gross salvage and cost of removal were estimated by (1) expressing actual  
6 gross salvage and cost of removal as a percent of retirements by account, for the most  
7 recent five-year period, and (2) applying those percents to the projected retirements by  
8 account.

9 For the purpose of calculating the annual accruals, the projected book reserve by  
10 account was allocated to vintages based on calculated accrued depreciation as of August  
11 31, 2024.

12 Q. Was the book reserve as of September 30, 2025, estimated using the same methodology?

13 A. Yes.

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

15 A. Yes. A service life study of the combined two divisions was performed as of December  
16 2022 as well as an individual service life study for the PNG Division. The most recent  
17 service life study for the PG Division was as of December 2019. The service life studies  
18 were the basis for the service lives I used to calculate annual accruals. The service life  
19 study of the combined companies was used for Exhibit No. 5 and the individual company  
20 service life studies were used for Appendix B and C.

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

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

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

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

10 A. The data consisted of the entries made to record retirements and other transactions  
11 related to the gas plant during the period 1939-2022. The year 1939 is the first year  
12 continuing property records were maintained.

13 These entries were classified by depreciable group, type of transaction, the year in  
14 which the transaction took place, and the year in which the plant was installed. Types of  
15 transactions included in the data were plant additions, retirements, transfers, and  
16 balances. In the presentation of service life statistics, only the significant exposure points  
17 that were utilized in determining survivor curves were plotted. This process is utilized to  
18 show my judgment in service life determinations.

19 Q. What was the source of these data?

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

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

23 A. Yes. The methods are the same ones that have been presented previously for Peoples  
24 Natural Gas Company and Peoples Gas Company and for other gas companies before the  
25 Pennsylvania Public Utility Commission and that have been accepted by the Commission



1 in its past orders concerning gas utilities.

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

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

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

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

18 Q. What are the bases for the probable retirement years that you have estimated for each 1  
19 structure?

20 A. The bases for the estimates of probable retirement years are life spans for each structure  
21 that are based on judgment and incorporate consideration of the age, use, size, nature of  
22 construction, management outlook and typical life spans experienced and used by other  
23 gas utilities for similar structures. Most of the life spans result in probable retirement  
24 dates that are many years in the future. As a result, the retirement of these structures is  
25 not yet subject to specific management plans. Such plans would be premature. At the

1 appropriate time, studies of the economics of rehabilitation and continued use or  
2 retirement of the structure will be analyzed and the results incorporated in the estimation  
3 of the structure's life span.

4 Q. Are the factors considered in your estimates of service life presented in Exhibit Nos. 5B-B,  
5 Appendix B and Appendix C?

6 A. Yes. A discussion of the factors considered in the estimation of service lives is presented  
7 in Part III of each of these exhibits.

8 Q. Please outline the contents of Exhibit Nos. 5B, Appendix B and Appendix C.

9 A. Exhibit Nos. 5B, Appendix B (Future Test Year) and Appendix C (Future Test Year) are  
10 each presented in eight parts. Part I, Introduction, sets forth the scope and basis of the  
11 study. Part II, Estimation of Survivor Curves, includes a description of the Iowa Curves  
12 and the formulation of the retirement rate method. Part III, Service Life Considerations,  
13 and Part IV, Calculation of Annual and Accrued Depreciation, include a description of the  
14 judgment utilized for life parameters and the explanation of depreciation procedures.  
15 Part V, Results of Study, presents a description of the results and summaries of the  
16 depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables  
17 which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets  
18 forth the detailed depreciation calculations by account. Part VIII, Experienced and  
19 Estimated Net Salvage, presents the cost of removal and gross salvage by account for the  
20 years 2019 through 2023. For Exhibit No. 5B, Table 1, pages V-4 through V-6 presents  
21 the estimated survivor curve, the original cost as of August 31, 2024, and the book reserve  
22 and calculated annual depreciation for each account or subaccount of Gas Plant. Table 2,  
23 pages V-7 and V-8 presents the bringforward to August 31, 2024, of the book depreciation  
24 reserve as of August 31, 2023. Table 3 on pages V-9 and V-10 sets forth the calculation of  
25 the annual accruals used in the bringforward. Table 4, page V-11, presents the experienced

1 and estimated net salvage during the five-year period, 2019 through 2023. The section  
2 beginning on page VI-1 presents the results of the retirement rate analyses prepared as  
3 the historical bases for the service life estimates. The section beginning on page VII-1  
4 presents the depreciation calculations related to original cost. The tabulation on pages  
5 VII-3 through VII- 6 presents the cumulative depreciated original cost by year installed.  
6 The tabulations on pages VII-8 through VII-130 present the calculation of annual  
7 depreciation by vintage by account for each depreciable group of utility plant. The  
8 tabulation on pages VIII-2 through VIII-6 presents the retirements, salvage, and cost of  
9 removal by account for each year during the period 2019 through 2023.

10 Exhibit Nos. Appendix B (Future Test Year) and Appendix C (Future Test Year) are  
11 presented in the same fashion described above for the Company's gas plant for the PNG  
12 and PG Divisions.

13 Q. Please outline the contents of Exhibit Nos. 5C, Appendix B (Fully Forecasted Test Year)  
14 and Appendix C (Fully Forecasted Test Year).

15 A. Exhibit Nos. 5C includes a description of the results, summaries of the depreciation  
16 calculations, and the detailed depreciation calculations as of September 30, 2025. The  
17 descriptions and explanations presented in Exhibit No. 5B are also applicable to the  
18 depreciation calculations presented in Exhibit No. 5C. The graphs and tables related to  
19 service life presented in Exhibit No. 5B, also support the service life estimates used in  
20 Exhibit No. 15C inasmuch as the estimates are the same for both test years. The summary  
21 tables and detailed depreciation calculations as of September 30, 2025, are organized and  
22 presented in the same manner as those as of August 31, 2024. Exhibit Nos. Appendix  
23 B(Fully Forecasted Test Year) and Appendix C(Fully Forecasted Test Year) present data  
24 and information for the PNG and PG Divisions in the same fashion described above.

25 Q. Please outline the contents of Exhibit Nos. 5A, Appendix B(Historic Test Year) and

1 Appendix C(Historic Test Year).

2 A. Exhibit No. 5A includes a description of the results, summaries of the depreciation  
3 calculations, and the detailed depreciation calculations as of August 31, 2023. The  
4 descriptions and explanations presented in Exhibit No. 5B are also applicable to the  
5 depreciation calculations presented in Exhibit No. 5A. The graphs and tables related to  
6 service life presented in Exhibit No. 5B also support the service life estimates used in  
7 Exhibit No. 5A, inasmuch as the estimates are the same for both test years. The summary  
8 tables and detailed depreciation calculations as of August 31, 2023, are organized and  
9 presented in the same manner as those as of August 31, 2024. Exhibit Nos. Appendix  
10 B(Historic Test Year) and Appendix C(Historic Test Year) are presented in the same  
11 fashion for the PNG and PG Divisions.

12 Q. Please use an example to illustrate the manner in which the studies are as presented in  
13 Exhibit Nos. 5A, Appendix B and Appendix C.

14 A. I will use the combined companies Account 380, Services, as my example, inasmuch as it  
15 is one of the largest depreciable groups and represents 18 percent of the original cost of  
16 depreciable gas plant as of August 31, 2024. The retirement rate method was used to  
17 analyze the survivor characteristics of this group. The life table for the 1939-2022  
18 experience band is presented on pages VI-167 through VI-170 of Exhibit No. 5B. The life  
19 table, or original survivor curve, is plotted along with the estimated smooth survivor curve,  
20 the 55-R2, on page VI-166. The calculations of the annual depreciation related to the  
21 original cost as of August 31, 2023, of gas plant are presented on pages II-101 through II-  
22 103 of Exhibit No. 5A. The calculation is based on the 55-R2 survivor curve, the attained  
23 age, and the allocated book reserve. The calculations as of August 31, 2024, are presented  
24 on pages VII-122 through VII-125 of Exhibit No. 5B and are based in part on the  
25 bringforward of the book reserve. Also, the calculations as of September 30, 2025 are

1 presented on pages II-98 and II-99 of Exhibit No. 5C and are based in part on the  
2 bringforward of the book reserve. The tabulations in Exhibit Nos. 5A, 5B and 5C set forth  
3 the installation year, the original cost, calculated accrued depreciation, allocated book  
4 reserve, future accruals, remaining life and annual accrual. The totals are brought  
5 forward to Table 1 on page I-4 in Exhibit No. 5A, page V-5 in Exhibit No. 5B, and on page  
6 I-4 in Exhibit No. 5C.

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

8 A. As stated on page IV-9 of Exhibit No. 5B no adjustment for net salvage was made to the  
9 calculated annual depreciation amounts. The total calculated annual depreciation set  
10 forth on page I-5 of Exhibit No. 5A, page V-6 of Exhibit No. 5B, and on page I-5 of Exhibit  
11 No. 5C should include an addition for the amortization of negative net salvage in  
12 accordance with the practice of this Commission. The amortization is based on experience  
13 during the period 2018 through 2022 for the calculation as of August 31, 2023, and on  
14 experience during the period 2019 through August 31, 2023, plus estimates for the last  
15 four months of 2023 for the calculation as of August 31, 2024. The amortization for the  
16 September 30, 2025 calculation is based on experience during the period 2020 through  
17 August 31, 2023, plus estimates for the period September 2023 through December 2024.  
18 The amounts of the five-year amortizations are calculated in Table 2 on page I-6 of Exhibit  
19 No. 5A, in Table 4 on page V-11 of Exhibit No. 5B, and in Table 4 on page I-10 of Exhibit  
20 No. 5C.

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

22 A. Yes, it does.

# APPENDIX A

## **JOHN SPANOS**

### **DEPRECIATION EXPERIENCE**

**Q. Please state your name.**

A. My name is John J. Spanos.

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

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

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

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

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

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

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

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

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

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

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

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and



Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

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

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

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

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

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

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

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

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	PA PUC	R-00994605	The York Water Company	Depreciation
04.	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	PA PUC	R-00017236	The York Water Company	Depreciation
07.	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	NJ BPU	GF02040245	NUJ Corporation/Elizabethtown Gas Company	Depreciation
13.	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	PA PUC	R-0027975	The York Water Company	Depreciation
15.	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	PA PUC	R-00049165	The York Water Company	Depreciation
27.	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	US District Court	Cause No. 1:99-CV-1693-LIM/VSS	Cinergy Corporation	Accounting
40.	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	PA PUC	R-00061322	The York Water Company	Depreciation
51.	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	SC PSC		SCANA	Accounting
55.	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	DE PSC	08-96	Artesian Water Company	Depreciation
72.	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	IN URC	43501	Duke Energy Indiana	Depreciation
76.	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	FERC	ER08-1056-002	Energy Services	Depreciation
87.	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	MS PSC	Docket No. 2011-UA-183	Energy Mississippi	Depreciation
93.	AK PSC	09-08-U	Energy Arkansas	Depreciation
94.	TX PUC	37744	Energy Texas	Depreciation
95.	TX PUC	37690	El Paso Electric Company	Depreciation
96.	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	PA PUC	R-2009-	United Water Pennsylvania	Depreciation



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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	OH PUC		Aqua Ohio Water Company	Depreciation
100.	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	U-12-009	Chugach Electric Association	Depreciation
136.	2012	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	40094	El Paso Electric Company	Depreciation
138.	2012	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Depreciation
152.	2012	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
154.	2012	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	2012-2336379	York Water Company	Depreciation
156.	2013	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	12-0504	Tennessee American Water	Depreciation
164.	2013	2013-168	Central Maine Power Company	Depreciation
165.	2013	Case 1103	PHI Service Company – PEPCO	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	OR PUC	UM1679	Portland General Electric	Depreciation
196.	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	OR PUC	UM1809	Portland General Electric	Depreciation
258.	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	NY PSC	Case No. 19-W-0168 & 19-W-	SUEZ Water New York	Depreciation
313.	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation



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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EI-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evegry Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evegry Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22-22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

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

Year	Jurisdiction	Docket No.	Client Utility	Subject
406.	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
407.	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
408.	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
409.	PA PUC	R-2022-3031340	The York Water Company	Depreciation
410.	PA PUC	R-2022-3032806	The York Water Company	Depreciation
411.	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
412.	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
413.	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
414.	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
415.	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
416.	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
417.	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
418.	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
419.	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
420.	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
421.	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
422.	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
423.	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison Company	Depreciation
424.	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
425.	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
426.	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
427.	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
428.	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
429.	PSC MID	Case No. 9695	The Potomac Edison Company	Depreciation
430.	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
431.	FERC	Docket No. ER23-xxx-000	PPL Electric Utilities	Depreciation
432.	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
433.	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
434.	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
435.	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
436.	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
437.	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
438.	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
439.	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation
440.	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
441.	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
442.	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
443.	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation

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

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
444. 2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
445. 2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
446. 2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation

## APPENDIX B

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS DIVISION

## 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 DIVISION

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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Camp Hill, PA 17011  
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[gannettfleming.com](http://gannettfleming.com)

December 14, 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

## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Description of Summary Tabulations.....	I-2
Detailed Tabulations of Depreciation Calculations .....	I-2
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 .....	I-3
Table 2 Amortization of Experienced Net Salvage.....	I-6
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost .....	II-2
Utility Plant in Service .....	II-7
<b>PART III. EXPERIENCED NET SALVAGE</b> .....	III-1



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## **PART I. RESULTS OF STUDY**

**PEOPLES NATURAL GAS COMPANY LLC  
PEOPLES NATURAL GAS DIVISION  
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  
 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	
		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
<b>DEPRECIABLE GAS PLANT</b>									
<b>INTANGIBLE PLANT</b>									
303.00	MISCELLANEOUS INTANGIBLE PLANT								
	CIAC	40-SQ	5,904,747.33	1,389,569	4,515,178	146,359	2.48	30.9	
	OTHER	5-SQ	39,376,126.11	17,297,721	22,078,405	7,031,037	17.86	3.1	
	MAJOR	15-SQ	33,590,790.88	13,561,243	20,029,548	2,162,249	6.44	9.3	
	SAP	10-SQ	22,351,644.60	20,033,255	2,318,390	244,128	1.09	9.5	
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>101,223,308.92</b>	<b>52,281,788</b>	<b>48,941,521</b>	<b>9,583,773</b>	<b>9.47</b>		
<b>PRODUCTION PLANT</b>									
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	7,933	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	4,629,210	7,045,343	245,097	2.10	28.7	
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	51,358.18	50,628	731	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	4,668,451.79	2,532,096	2,136,355	229,216	4.91	9.3	
337.00	OTHER EQUIPMENT	23-L1	66,192.40	36,721	29,471	2,926	4.42	10.1	
	<b>TOTAL PRODUCTION PLANT</b>		<b>142,007,952.86</b>	<b>56,237,262</b>	<b>85,770,690</b>	<b>3,212,067</b>	<b>2.26</b>		
<b>UNDERGROUND STORAGE PLANT</b>									
350.11	LAND - GAS	55-L4	16,823.84	10,525	6,299	471	2.80	13.4	
350.21	RIGHTS OF WAY	65-R3	46,800.39	25,424	21,376	512	1.09	41.8	
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,800,679.17	1,081,746	718,933	20,155	1.12	35.7	
352.01	WELLS - CONSTRUCTION	50-R1.5	803,281.15	754,732	48,549	1,603	0.20	30.3	
352.02	WELLS - EQUIPMENT	55-R1	282,543.02	232,574	49,969	1,506	0.53	33.2	
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-	
352.12	STORAGE RIGHTS	65-R5	20,734.05	20,734	0	0	-	-	
352.21	RESERVOIRS	40-SQ	433,138.50	174,638	258,500	9,640	2.23	26.8	
352.31	NON-RECOVERABLE NATURAL GAS LINES	37-SQ	205,250.77	205,251	0	0	-	-	
353.00	COMPRESSOR STATION EQUIPMENT	50-R2	2,139,392.79	1,337,126	802,267	26,988	1.26	29.7	
354.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R1.5	7,574,440.99	2,564,165	5,010,276	209,871	2.77	23.9	
355.00	OTHER EQUIPMENT	60-R2.5	75,749.16	75,749	0	0	-	-	
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-	
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>13,590,954.40</b>	<b>6,674,785</b>	<b>6,916,169</b>	<b>270,746</b>	<b>1.99</b>		

PEOPLES NATURAL GAS COMPANY LLC

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
	<b>TRANSMISSION PLANT</b>							
365.02	RIGHTS OF WAY	80-R4	2,777,500.74	1,661,425	1,116,076	23,601	0.85	47.3
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,397,311.49	855,827	541,485	14,993	1.07	36.1
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,654,058.01	976,582	677,476	18,310	1.11	37.0
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R1.5	49,995.58	47,509	2,486	160	0.32	15.5
367.00	MAINS	80-R2.5	178,397,820.17	58,599,920	119,797,900	2,208,460	1.24	54.2
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,621,894.34	6,146,003	5,475,892	325,001	2.80	16.8
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R1	36,782,203.49	12,835,686	23,946,517	836,074	2.27	28.6
371.00	OTHER EQUIPMENT	35-R1	2,650,785.29	1,072,874	1,577,912	75,472	2.85	20.9
	<b>TOTAL TRANSMISSION PLANT</b>		<b>235,331,569.11</b>	<b>82,195,825</b>	<b>153,135,744</b>	<b>3,502,071</b>	<b>1.49</b>	
	<b>DISTRIBUTION PLANT</b>							
374.02	RIGHTS OF WAY	80-R4	5,734,940.08	2,551,124	3,183,816	65,111	1.14	48.9
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	4,034,091.94	2,023,904	2,010,188	57,588	1.43	34.9
	MAJOR STRUCTURES	85-R1	24,751,013.56	17,290,050	7,460,963	766,607	3.10	9.7
	MINOR STRUCTURES	65-R2	113,241.63	57,931	55,311	1,608	1.42	34.4
	<b>TOTAL OTHER</b>		<b>24,864,255.19</b>	<b>17,347,981</b>	<b>7,516,274</b>	<b>768,215</b>	<b>3.09</b>	<b>9.8</b>
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>28,898,347.13</b>	<b>19,371,885</b>	<b>9,526,462</b>	<b>825,803</b>	<b>2.86</b>	<b>11.5</b>
376.00	MAINS	73-S0.5	1,113,081,583.49	184,595,403	928,486,180	19,851,543	1.78	46.8
	REGULAR PRESSURE	75-S0.5	1,165,575,266.51	280,647,217	884,928,049	19,123,641	1.64	46.3
	<b>TOTAL MAINS</b>		<b>2,278,656,850.00</b>	<b>465,242,620</b>	<b>1,813,414,229</b>	<b>38,975,184</b>	<b>1.71</b>	<b>46.5</b>
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	50-R1.5	80,361,194.90	29,661,973	50,699,222	1,747,664	2.17	29.0
380.00	METERS	55-R2	742,987,648.81	276,421,417	466,566,231	14,003,514	1.88	33.3
381.00	METER INSTALLATIONS	32-S0.5	117,256,692.59	44,356,242	72,900,450	3,746,675	3.20	19.5
382.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	90,077,512.73	40,505,033	49,572,480	1,516,400	1.68	32.7
385.00	OTHER PROPERTY ON CUSTOMER PREMISES	50-R0.5	12,408,558.21	5,612,634	6,795,925	246,776	1.99	27.5
386.00	OTHER EQUIPMENT	20-S4	14,644,532.28	14,644,532	0	0	-	17.5
387.00	OTHER EQUIPMENT	26-R2.5	15,620,698.73	3,037,998	12,582,701	718,306	4.60	17.5
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,386,646,975.46</b>	<b>901,405,458</b>	<b>2,485,241,516</b>	<b>61,845,433</b>	<b>1.83</b>	
	<b>GENERAL PLANT</b>							
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	12,592,730.88	2,705,551	9,887,180	355,129	2.82	27.8
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	5,344,164	2,768,704	521,947	6.43	5.3
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>20,705,598.71</b>	<b>8,049,715</b>	<b>12,655,884</b>	<b>877,076</b>	<b>4.24</b>	<b>14.4</b>

PEOPLES NATURAL GAS COMPANY LLC  
**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
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,587,256.76	1,636,970	950,286	83,130	3.21	11.4
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	15,679,206.37	10,729,904	4,949,303	1,349,876	8.61	3.7
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	321,370.44	115,771	205,599	23,496	7.31	8.8
392.00	TRANSPORTATION EQUIPMENT	6-L2.5	2,040.49	2,040	0	0	-	-
	AUTOMOBILES	10-L2.5	62,200,717.48	16,757,598	45,443,119	8,856,212	14.24	5.1
	TRUCKS	15-L2	2,715,736.21	558,820	2,156,916	262,578	9.67	8.2
	TRAILERS							
	TOTAL TRANSPORTATION EQUIPMENT		64,918,494.18	17,318,459	47,600,035	9,118,790	14.05	5.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5,464,050.56	3,306,508	2,157,543	198,638	3.64	10.9
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	14-L2	13,602,046.57	6,379,683	7,222,363	959,921	7.06	7.5
397.01	COMMUNICATION EQUIPMENT - RADIO	10-SQ	512,281.75	238,070	274,212	63,307	12.36	4.3
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
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	54,885.82	38,972	15,914	1,587	2.89	10.0
	<b>TOTAL GENERAL PLANT</b>		<b>160,129,517.08</b>	<b>63,968,899</b>	<b>96,160,618</b>	<b>14,835,217</b>	<b>9.26</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>					<b>7,949,922</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>4,038,930,277.83</b>	<b>1,162,764,018</b>	<b>2,876,166,258</b>	<b>101,199,229</b>	<b>2.51</b>	
	<b>NONDEPRECIABLE GAS PLANT</b>							
301.00	ORGANIZATION		49,770.42					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,047,916.85	30,228				
389.01	LAND AND LAND RIGHTS - LAND		259,215.74					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>		<b>1,665,386.70</b>	<b>32,259</b>				
	<b>TOTAL GAS PLANT</b>		<b>4,040,595,664.53</b>	<b>1,162,796,278</b>				

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

PEOPLES NATURAL GAS COMPANY LLC

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)	SALVAGE ACCRUAL (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	143,823		163,483		354,270		283,431	5,356	1,324		(940,975)	(188,195)
333.00	46,521	54,824	27,646	(389)	49,796	(389)	598,259		128,575		(796,371)	(159,274)
334.00	2,388				6,415		193,592				(202,384)	(40,479)
366.02			5,102		2,830						(14,100)	(1,606)
367.00	14,100										(2,820)	(4,467)
368.00			13,412		8,925						(22,337)	(4,467)
369.00	8,115				149,913						(158,028)	(31,606)
376.00	5,826,929	19,470	5,865,944	11,161	5,481,114	5,448	2,963,188	23,652	215,592	(11,206)	(20,304,243)	(4,060,849)
378.00	49,357		10,946		133,252		111,985				(305,540)	(61,108)
380.00	4,827,652		5,241,626		7,218,286		2,895,377				(20,182,941)	(4,036,588)
382.00	147,178		222,228		179,486		203,907		3,689		(756,488)	(151,298)
385.00	5,285										(5,285)	(1,057)
392.02		565,837		652,921		740,403		1,222,609			3,181,770	636,354
392.03		32,570		17,165		62,343					112,078	22,416
396.00		288,315		117,395		244,664					650,374	130,075
397.02								2,900			2,900	580
<b>TOTAL</b>	<b>11,071,347</b>	<b>961,015</b>	<b>11,550,388</b>	<b>798,643</b>	<b>13,584,387</b>	<b>1,052,459</b>	<b>7,249,739</b>	<b>1,254,516</b>	<b>349,180</b>	<b>(11,206)</b>	<b>(39,749,614)</b>	<b>(7,949,922)</b>

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**



PEOPLES NATURAL GAS COMPANY LLC

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

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
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	6,643		146	146	0.0
1886	4,979	4,977		2	148	0.0
1887	13,637	13,637			148	0.0
1888	13,667	13,387		280	428	0.0
1889	22,339	21,681		658	1,086	0.0
1890	47,265	47,263		2	1,088	0.0
1891	41,974	40,621		1,353	2,441	0.0
1892	14,882	14,881		1	2,442	0.0
1893	20,635	20,633		2	2,444	0.0
1894	25,150	25,098		52	2,496	0.0
1895	8,871	8,871			2,496	0.0
1896	21,832	21,333		499	2,995	0.0
1897	23,679	23,560		119	3,114	0.0
1898	33,087	33,068		19	3,133	0.0
1899	80,123	79,422		701	3,834	0.0
1900	1,114,106	1,034,716		79,390	83,224	0.0
1901	232,156	228,273		3,883	87,107	0.0
1902	401,407	387,883		13,524	100,631	0.0
1903	266,525	256,493		10,032	110,663	0.0
1904	129,084	123,001		6,083	116,746	0.0
1905	231,482	224,161		7,321	124,067	0.0
1906	176,817	168,465		8,352	132,419	0.0
1907	170,730	165,251		5,479	137,898	0.0
1908	181,260	171,257		10,003	147,901	0.0
1909	74,809	70,474		4,335	152,236	0.0
1910	85,540	82,325		3,215	155,451	0.0
1911	68,233	62,200		6,033	161,484	0.0
1912	64,299	59,783		4,516	166,000	0.0
1913	244,246	223,742		20,504	186,504	0.0
1914	243,401	223,158		20,243	206,747	0.0
1915	85,878	78,071		7,807	214,554	0.0
1916	95,505	86,429		9,076	223,630	0.0
1917	141,461	134,179		7,282	230,912	0.0
1918	85,805	77,986		7,819	238,731	0.0
1919	86,021	80,287		5,734	244,465	0.0
1920	59,073	57,783		1,290	245,755	0.0
1921	125,906	113,350		12,556	258,311	0.0
1922	184,294	174,457		9,837	268,148	0.0
1923	221,684	203,253		18,431	286,579	0.0
1924	312,138	286,860		25,278	311,857	0.0
1925	414,699	368,490		46,209	358,066	0.0

PEOPLES NATURAL GAS COMPANY LLC

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)		
1926	258,679	224,779	33,900		391,966	0.0
1927	344,657	304,334	40,323		432,289	0.0
1928	299,080	257,207	41,873		474,162	0.0
1929	280,972	245,739	35,233		509,395	0.0
1930	337,316	294,140	43,176		552,571	0.0
1931	270,383	230,775	39,608		592,179	0.0
1932	183,874	153,379	30,495		622,674	0.0
1933	112,938	99,498	13,440		636,114	0.0
1934	87,167	77,962	9,205		645,319	0.0
1935	107,619	90,603	17,016		662,335	0.0
1936	161,399	140,086	21,313		683,648	0.0
1937	304,077	249,320	54,757		738,405	0.0
1938	344,285	292,169	52,116		790,521	0.0
1939	444,623	366,856	77,767		868,288	0.0
1940	535,005	413,686	121,319		989,607	0.0
1941	814,167	649,421	164,746		1,154,353	0.0
1942	447,234	372,076	75,158		1,229,511	0.0
1943	304,415	273,830	30,585		1,260,096	0.0
1944	441,322	378,409	62,913		1,323,009	0.0
1945	289,152	238,121	51,031		1,374,040	0.0
1946	574,154	443,307	130,847		1,504,887	0.1
1947	717,603	583,743	133,860		1,638,747	0.1
1948	1,430,841	1,253,465	177,376		1,816,123	0.1
1949	2,484,341	2,092,200	392,141		2,208,264	0.1
1950	3,015,927	2,519,229	496,698		2,704,962	0.1
1951	2,568,235	1,849,602	718,633		3,423,595	0.1
1952	3,946,662	3,059,439	887,223		4,310,818	0.1
1953	3,623,552	2,665,917	957,635		5,268,453	0.2
1954	2,405,247	1,825,930	579,317		5,847,770	0.2
1955	3,370,670	2,454,978	915,692		6,763,462	0.2
1956	3,672,796	2,619,312	1,053,484		7,816,946	0.3
1957	4,694,323	3,457,681	1,236,642		9,053,588	0.3
1958	5,526,681	3,873,957	1,652,724		10,706,312	0.4
1959	7,380,007	5,232,443	2,147,564		12,853,876	0.4
1960	5,108,827	3,511,023	1,597,804		14,451,680	0.5
1961	7,210,095	4,983,508	2,226,587		16,678,267	0.6
1962	6,416,692	4,396,828	2,019,864		18,698,131	0.7
1963	6,481,788	4,516,196	1,965,592		20,663,723	0.7
1964	7,684,132	5,359,284	2,324,848		22,988,571	0.8
1965	7,621,059	5,110,015	2,511,044		25,499,615	0.9
1966	8,655,000	5,717,684	2,937,316		28,436,931	1.0
1967	9,190,078	5,843,036	3,347,042		31,783,973	1.1
1968	11,107,925	7,255,115	3,852,810		35,636,783	1.2
1969	9,938,581	6,457,146	3,481,435		39,118,218	1.4
1970	8,816,653	5,763,692	3,052,961		42,171,179	1.5
1971	12,271,343	7,821,191	4,450,152		46,621,331	1.6

PEOPLES NATURAL GAS COMPANY LLC

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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1972	16,719,583	10,252,651	6,466,932		53,088,263	1.8
1973	16,819,882	9,809,049	7,010,833		60,099,096	2.1
1974	15,065,690	8,887,119	6,178,571		66,277,667	2.3
1975	10,799,434	6,668,452	4,130,982		70,408,649	2.4
1976	9,910,167	6,197,307	3,712,860		74,121,509	2.6
1977	16,148,567	9,468,235	6,680,332		80,801,841	2.8
1978	22,545,796	14,501,587	8,044,209		88,846,050	3.1
1979	21,904,617	12,579,141	9,325,476		98,171,526	3.4
1980	25,144,606	13,869,387	11,275,219		109,446,745	3.8
1981	37,546,680	20,737,683	16,808,997		126,255,742	4.4
1982	29,382,133	16,449,525	12,932,608		139,188,350	4.8
1983	19,855,986	12,938,198	6,917,788		146,106,138	5.1
1984	29,636,946	19,298,066	10,338,880		156,445,018	5.4
1985	41,787,654	26,003,937	15,783,717		172,228,735	6.0
1986	27,730,612	16,709,604	11,021,008		183,249,743	6.4
1987	46,553,002	28,595,106	17,957,896		201,207,639	7.0
1988	34,980,279	21,200,078	13,780,201		214,987,840	7.5
1989	32,332,925	18,639,077	13,693,848		228,681,688	8.0
1990	44,960,821	25,654,693	19,306,128		247,987,816	8.6
1991	41,295,702	22,981,839	18,313,863		266,301,679	9.3
1992	49,457,710	27,021,078	22,436,632		288,738,311	10.0
1993	38,349,475	20,625,495	17,723,980		306,462,291	10.7
1994	42,941,367	22,662,804	20,278,563		326,740,854	11.4
1995	43,608,486	22,253,611	21,354,875		348,095,729	12.1
1996	32,825,447	16,341,527	16,483,920		364,579,649	12.7
1997	43,376,477	21,839,415	21,537,062		386,116,711	13.4
1998	28,283,972	13,981,152	14,302,820		400,419,531	13.9
1999	33,849,976	15,683,059	18,166,917		418,586,448	14.6
2000	24,982,536	10,993,443	13,989,093		432,575,541	15.0
2001	47,886,913	21,028,632	26,858,281		459,433,822	16.0
2002	60,635,227	25,770,832	34,864,395		494,298,217	17.2
2003	54,381,963	21,768,831	32,613,132		526,911,349	18.3
2004	62,739,848	24,011,557	38,728,291		565,639,640	19.7
2005	89,248,707	42,316,956	46,931,751		612,571,391	21.3
2006	67,681,838	24,090,163	43,591,675		656,163,066	22.8
2007	61,148,966	21,189,492	39,959,474		696,122,540	24.2
2008	58,061,075	19,088,115	38,972,960		735,095,500	25.6
2009	68,152,862	21,928,350	46,224,512		781,320,012	27.2
2010	58,637,453	17,571,847	41,065,606		822,385,618	28.6
2011	78,092,929	24,003,180	54,089,749		876,475,367	30.5
2012	105,970,534	28,106,992	77,863,542		954,338,909	33.2
2013	69,685,017	15,884,294	53,800,723		1,008,139,632	35.1
2014	91,821,302	25,691,171	66,130,131		1,074,269,763	37.4
2015	112,989,088	33,073,366	79,915,722		1,154,185,485	40.1
2016	105,782,478	23,035,722	82,746,756		1,236,932,241	43.0
2017	186,248,491	36,068,673	150,179,818		1,387,112,059	48.2

PEOPLES NATURAL GAS COMPANY LLC

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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
2018	213,033,690	28,696,664	184,337,026		1,571,449,085	54.6
2019	223,449,268	30,805,025	192,644,243		1,764,093,328	61.3
2020	238,641,052	29,503,493	209,137,559		1,973,230,887	68.6
2021	323,105,290	28,116,390	294,988,900		2,268,219,787	78.9
2022	361,367,888	13,149,742	348,218,146		2,616,437,933	91.0
2023	263,109,464	3,432,871	259,676,593		2,876,114,526	100.0
9999	92,266	40,532	51,734		2,876,166,260	100.0
TOTAL	4,038,930,279	1,162,764,019	2,876,166,260			

**UTILITY PLANT IN SERVICE**

PEOPLES NATURAL GAS COMPANY LLC

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	5,845,747.33	1,339,670	1,378,690	4,467,057	30.83	144,893
2016	59,000.00	10,571	10,879	48,121	32.83	1,466
	5,904,747.33	1,350,241	1,389,569	4,515,178		146,359
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.48

PEOPLES NATURAL GAS COMPANY LLC

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	75,943.73	75,944	75,944			
2019	3,946,756.39	3,288,951	3,316,234	630,522	0.83	630,522
2020	8,878,324.59	5,622,909	5,669,553	3,208,772	1.83	1,753,427
2021	6,387,363.64	2,767,836	2,790,796	3,596,568	2.83	1,270,872
2022	6,553,557.26	1,529,142	1,541,827	5,011,730	3.83	1,308,546
2023	10,269,420.37	684,662	690,341	9,579,079	4.67	2,051,195
9999	92,266.28	40,261	40,532	51,734		16,475
	39,376,126.11	17,182,199	17,297,721	22,078,405		7,031,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 17.86

PEOPLES NATURAL GAS COMPANY LLC

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	2,849,746	1,615,865	5.83	277,164
2015	12,489,882.37	6,799,992	7,100,913	5,388,969	6.83	789,014
2016	1,017.41	486	508	509	7.83	65
2017	221,052.47	90,877	94,899	126,153	8.83	14,287
2019	3,789,607.75	1,052,677	1,099,261	2,690,347	10.83	248,416
2020	9,018,329.45	1,903,860	1,988,112	7,030,217	11.83	594,270
2021	1,939,034.59	280,074	292,468	1,646,567	12.83	128,337
2022	1,666,255.65	129,601	135,336	1,530,920	13.83	110,696
	33,590,790.88	12,986,547	13,561,243	20,029,548		2,162,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 6.44



PEOPLES NATURAL GAS COMPANY LLC

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	4,827,074.27	4,424,834	4,827,074			
2015	6,567,970.03	5,363,864	6,567,970			
2016	2,489,454.25	1,784,117	2,489,454			
2017	301,381.45	185,853	301,381			
2019	3,164,288.54	1,318,464	3,164,289			
2020	307,096.75	97,248	307,097			
2021	1,286,995.33	278,853	1,106,855	180,140	7.83	23,006
2023	2,464,264.33	82,134	326,015	2,138,249	9.67	221,122
	22,351,644.60	14,478,487	20,033,255	2,318,389		244,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 1.09

PEOPLES NATURAL GAS COMPANY LLC

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

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
1977	1,441.00	624	815	626	25.50	25
1978	765.00	326	426	339	25.80	13

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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	7,933		225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 1.07

PEOPLES NATURAL GAS COMPANY LLC

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			
1929	3,297.79	2,810	3,298			
1930	7,617.74	6,463	7,618			

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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	23,586	58,662	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	4,022	13,116	52.77	249
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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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	7,045,343		245,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 2.10

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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	3,377	48	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	662	57	6.36	9
1975	963.27	766	872	91	6.76	13
1977	536.39	414	471	65	7.56	9
1978	215.76	164	187	29	7.96	4

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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						
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	181	14.59	12
	51,358.18	47,974	50,628	731		97

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

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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	14,305	40,088	42.65	940
2017	33,443.06	4,083	6,071	27,372	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

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

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	840	418	2.39	175
1979	31.01	22	16	15	7.29	2
1984	30.56	26	20	11	7.56	1
	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

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			
1929	46,530.23	39,243	46,530			
1930	32,223.56	27,033	32,182	42	10.47	4

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
2019	4,747,541.12	427,279	508,670	4,238,871	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	85,280	1,327,648	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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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	2,373,200	2,939,476	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	10,604	809,662	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

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
1961	5,498.39	4,632	5,312	186	3.15	59
1962	4,594.65	3,839	4,403	192	3.29	58

PEOPLES NATURAL GAS COMPANY LLC

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						
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	100,053	2,447	6.50	376
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
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



PEOPLES NATURAL GAS COMPANY LLC

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						
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	116,426	72,334	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	921,653	9.29	99,209
	4,668,451.79	2,209,418	2,532,096	2,136,355		229,216

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

PEOPLES NATURAL GAS COMPANY LLC

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	4,692	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

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	161	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

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 65-R3						
1916	922.66	913	923			
1925	257.87	247	258			
1926	459.25	438	459			
1929	64.04	60	64			
1940	198.63	178	199			
1941	73.96	66	74			
1942	442.68	393	443			
1943	166.39	147	166			
1945	66.96	59	67			
1946	558.07	486	558			
1947	1,439.75	1,246	1,440			
1948	342.95	295	343			
1949	1,130.71	967	1,131			
1961	890.72	692	891			
1962	39.11	30	39			
1965	87.33	65	87			
1966	1,016.02	747	1,016			
1967	69.49	50	69			
1968	1,932.65	1,385	1,902	31	18.43	2
1973	95.09	63	87	8	21.63	
1979	60.66	37	51	10	25.84	
2004	17,233.24	5,484	7,532	9,701	41.07	236
2006	19,252.16	5,552	7,625	11,627	42.36	274
	46,800.39	19,600	25,424	21,376		512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 1.09

PEOPLES NATURAL GAS COMPANY LLC

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						
1940	400.17	347	400			
1945	426.05	359	426			
1946	58.82	49	59			
1947	155.46	129	155			
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	535.96	430	536			
1953	2,900.60	2,308	2,901			
1956	157.70	122	158			
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			
1967	126.88	88	127			
1968	1,796.46	1,227	1,796			
1969	756.00	510	756			
1970	537.68	358	538			
1971	551.41	362	551			
1972	347.83	225	348			
1973	2,622.77	1,672	2,623			
1976	85.52	52	83	3	23.51	
1977	200.66	120	192	9	24.12	
1981	1,050.11	584	933	117	26.63	4
1982	80.70	44	70	11	27.28	
1986	5,020.51	2,948	4,712	309	26.13	12
1989	4,130.40	2,286	3,654	476	27.56	17
1992	40,631.25	20,893	33,396	7,235	29.44	246
1993	41,380.63	20,848	33,324	8,057	29.71	271
1994	10,078.67	4,939	7,895	2,184	30.36	72
1995	2,597.85	1,237	1,977	621	31.01	20
1996	67,731.62	31,278	49,996	17,736	31.66	560
1997	126.45	57	91	35	31.97	1
1998	585,144.97	254,772	407,239	177,906	32.64	5,451
1999	21,627.73	9,094	14,536	7,092	33.30	213
2000	86,632.93	35,320	56,457	30,176	33.65	897
2003	329,014.65	119,432	190,906	138,109	35.39	3,902
2004	145,420.89	50,447	80,637	64,784	36.08	1,796
2006	152,337.02	48,123	76,922	75,415	37.18	2,028
2007	103,552.40	31,138	49,772	53,780	37.60	1,430
2014	82,977.62	15,135	24,193	58,785	41.09	1,431

PEOPLES NATURAL GAS COMPANY LLC

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						
2015	4,292.00	708	1,132	3,160	41.34	76
2017	52,907.60	6,751	10,791	42,117	42.14	999
2020	34,685.59	2,418	3,865	30,821	42.29	729
	1,800,679.17	680,490	1,081,746	718,933		20,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.7 1.12

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1916	2,539.39	2,539	2,539			
1917	5.00	5	5			
1924	5,818.45	5,766	5,818			
1925	5,901.05	5,810	5,901			
1926	5,036.15	4,925	5,036			
1927	196.72	191	197			
1939	983.70	891	984			
1942	7,760.64	6,915	7,761			
1943	6,320.60	5,600	6,321			
1945	320.90	281	321			
1946	13,641.04	11,868	13,641			
1947	33,367.73	28,850	33,368			
1948	32,038.83	27,521	32,039			
1949	3,272.52	2,793	3,273			
1950	10,222.52	8,665	10,223			
1951	0.98	1	1			
1952	3,023.42	2,527	3,023			
1953	23.42	19	23			
1957	421.40	339	421			
1961	205.46	160	205			
1962	666.08	513	666			
1966	2.80	2	3			
1967	291.86	214	292			
1968	487.45	353	487			
1970	285.49	202	285			
1972	11.53	8	12			
1973	12,091.85	8,222	12,092			
1974	11,875.77	7,964	11,876			
1975	13,432.20	8,879	13,432			
1979	661.73	410	662			
1981	11,407.29	6,828	11,407			
1983	175.10	120	175			
1984	223.74	151	224			
1985	79.69	53	80			
1991	52,170.80	30,880	52,171			
1992	32,064.02	18,488	32,064			
1993	393.40	222	393			
1995	564.33	304	564			
1997	273,774.80	139,680	273,775			
2000	69,902.91	32,547	69,903			
2002	3,116.50	1,352	2,979	138	27.61	5
2004	18,369.13	7,359	16,217	2,152	28.68	75

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2005	63,589.60	24,488	53,965	9,625	29.00	332
2006	82,093.99	30,161	66,466	15,628	29.56	529
2021	24,449.17	1,562	3,442	21,007	31.73	662
	803,281.15	436,628	754,732	48,549		1,603
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 0.20



PEOPLES NATURAL GAS COMPANY LLC

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	606			
1917	1,489.21	1,450	1,489			
1924	2,632.59	2,454	2,633			
1925	2,486.30	2,304	2,486			
1926	805.94	742	806			
1942	13.91	12	14			
1943	7,491.00	6,164	7,491			
1945	2,654.21	2,149	2,654			
1946	5,200.82	4,178	5,201			
1947	9,662.56	7,697	9,663			
1948	11,543.94	9,118	11,544			
1949	37.27	29	37			
1950	2,967.75	2,303	2,968			
1952	1,916.83	1,460	1,917			
1953	260.58	197	261			
1957	733.74	532	734			
1961	964.56	669	965			
1962	174.36	119	174			
1966	137.13	89	137			
1967	870.46	560	870			
1968	7.19	5	7			
1971	198.43	121	198			
1973	20,483.30	12,059	20,483			
1974	18,787.75	10,883	18,788			
1975	11,012.38	6,273	11,012			
1979	2,655.00	1,408	2,655			
1981	693.40	354	693			
1982	32,980.62	16,478	32,904	77	27.52	3
1984	737.19	453	737			
1985	398.44	240	398			
1992	7,004.82	3,689	7,005			
1993	485.00	250	485			
1994	287.22	145	287			
1995	846.49	415	835	11	29.30	
1997	13,420.80	6,251	12,576	845	30.01	28
1998	23,638.35	10,708	21,543	2,095	30.39	69
2000	14,821.28	6,318	12,711	2,110	31.18	68
2008	30,882.48	9,601	19,316	11,566	33.61	344

PEOPLES NATURAL GAS COMPANY LLC

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						
2014	34,845.40	7,314	14,714	20,131	34.50	584
2019	5,714.85	635	1,278	4,437	33.29	133
2021	9,993.73	646	1,299	8,694	31.39	277
	282,543.02	137,065	232,574	49,969		1,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.2 0.53

PEOPLES NATURAL GAS COMPANY LLC

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

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			
1992	2,452.89	1,200	2,453			
1993	12,069.59	5,716	12,070			
	20,734.05	12,787	20,734			

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

PEOPLES NATURAL GAS COMPANY LLC

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

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

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	2,228.25	1,919	2,228			
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	2,981.95	2,319	2,982			
1968	94,202.26	72,479	94,202			
1969	2,017.45	1,535	2,017			
1970	25,791.64	19,406	25,792			
1973	20,201.24	14,646	20,201			
1974	893.39	639	893			
1976	580.66	404	581			
1981	1,605.42	1,030	1,605			
1983	2,071.35	1,456	2,071			
1986	263.84	177	264			
1991	3,151.27	1,906	3,077	74	21.03	4
1996	5,529.70	2,945	4,754	776	23.85	33
2004	314,099.14	127,022	205,030	109,069	28.23	3,864
2005	13,478.65	5,216	8,419	5,060	28.78	176

PEOPLES NATURAL GAS COMPANY LLC

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						
2006	1,330,175.45	490,968	792,487	537,688	29.34	18,326
2009	574.94	181	292	283	30.88	9
2010	35,995.76	10,615	17,134	18,862	31.48	599
2011	68,674.32	18,885	30,483	38,191	32.08	1,190
2012	22,387.48	5,724	9,239	13,148	32.50	405
2013	102,485.49	24,176	39,023	63,462	32.94	1,927
2015	16,105.17	3,118	5,033	11,072	34.03	325
2020	5,277.70	434	701	4,577	35.30	130
	2,139,392.79	869,985	1,337,126	802,267		26,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.26



PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1940	38.38	36	29	9	2.42	4
1941	93.26	88	72	21	2.73	8
1947	27.71	25	20	8	4.16	2
1948	135,769.71	122,494	99,556	36,214	4.40	8,230
1949	84.84	76	62	23	4.63	5
1950	2,311.41	2,061	1,675	636	4.88	130
1951	634.60	562	457	178	5.13	35
1954	20.31	18	15	5	5.92	1
1955	425.47	367	298	127	6.20	20
1956	5,827.33	4,988	4,054	1,773	6.48	274
1957	145.59	124	101	45	6.77	7
1958	4,730.84	3,989	3,242	1,489	7.06	211
1959	17,637.66	14,757	11,994	5,644	7.35	768
1960	535.88	445	362	174	7.65	23
1961	920.95	758	616	305	7.96	38
1963	108.84	88	72	37	8.58	4
1964	203.72	163	132	72	8.90	8
1965	136.24	108	88	48	9.23	5
1966	1,354.68	1,067	867	488	9.57	51
1967	2,060.99	1,607	1,306	755	9.92	76
1969	16,191.83	12,363	10,048	6,144	10.64	577
1970	111.84	84	68	44	11.01	4
1971	453.19	338	275	178	11.39	16
1973	3,435.73	2,505	2,036	1,400	12.19	115
1974	657.34	473	384	273	12.61	22
1975	31,166.51	22,135	17,990	13,177	13.04	1,011
1976	23,406.17	16,395	13,325	10,081	13.48	748
1977	33,074.71	22,836	18,560	14,515	13.93	1,042
1978	5,618.23	3,822	3,106	2,512	14.39	175
1979	813.20	545	443	370	14.86	25
1981	2,202.06	1,427	1,160	1,042	15.84	66
1982	30,538.76	19,443	15,802	14,737	16.35	901
1983	4,725.24	3,435	2,792	1,933	15.08	128
1984	105.21	75	61	44	15.48	3
1985	72,682.63	51,321	41,710	30,973	15.89	1,949
1986	216,409.53	150,405	122,240	94,170	16.31	5,774
1987	51,910.04	35,486	28,841	23,069	16.74	1,378
1988	27,704.51	18,609	15,124	12,581	17.19	732
1989	14,761.27	9,734	7,911	6,850	17.65	388
1990	523,871.27	338,840	275,388	248,483	18.11	13,721
1992	13,256.56	8,222	6,682	6,575	19.09	344
1993	627,180.32	380,322	309,102	318,078	19.58	16,245
1994	244,309.75	145,364	118,143	126,167	19.85	6,356
1995	41,444.32	24,046	19,543	21,901	20.38	1,075

PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1996	49,392.46	27,912	22,685	26,707	20.91	1,277
1997	122,261.90	67,183	54,602	67,660	21.45	3,154
1998	77,154.52	41,162	33,454	43,701	22.00	1,986
1999	59,564.52	30,950	25,154	34,411	22.34	1,540
2000	1,384.13	696	566	818	22.92	36
2001	11,860.86	5,785	4,702	7,159	23.29	307
2002	469,373.17	220,558	179,256	290,117	23.88	12,149
2003	594,368.52	269,724	219,215	375,154	24.28	15,451
2004	189,460.43	82,434	66,997	122,463	24.89	4,920
2005	5,302.15	2,215	1,800	3,502	25.31	138
2006	325,656.73	130,263	105,870	219,787	25.75	8,535
2007	7,253.51	2,767	2,249	5,005	26.21	191
2008	6,793.61	2,463	2,002	4,792	26.67	180
2009	2,806.17	962	782	2,024	27.16	75
2011	90,346.36	27,483	22,336	68,010	27.83	2,444
2012	2,472.89	701	570	1,903	28.20	67
2013	104,644.56	27,448	22,308	82,337	28.59	2,880
2014	3,235,313.59	780,034	633,962	2,601,352	28.86	90,137
2015	33,936.60	7,429	6,038	27,899	29.15	957
2016	11,255.01	2,210	1,796	9,459	29.33	323
2017	14,740.67	2,546	2,069	12,671	29.55	429
	7,574,440.99	3,154,971	2,564,165	5,010,276		209,871

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.77

PEOPLES NATURAL GAS COMPANY LLC

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			
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	815.46	628	815			
1968	5,569.00	4,017	5,569			
1971	6,727.65	4,668	6,728			
1975	5,576.52	3,648	5,577			
1976	285.91	184	286			
1992	6,636.43	3,454	6,636			
1998	5,350.00	2,343	5,350			
	75,749.16	54,128	75,749			

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

PEOPLES NATURAL GAS COMPANY LLC

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

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	8,678.23	8,678	8,678			
1897	3,023.80	3,024	3,024			
1898	2,342.79	2,343	2,343			
1899	1,728.00	1,728	1,728			
1900	7,217.60	7,218	7,218			
1901	8,315.53	8,303	8,316			
1902	11,669.51	11,630	11,670			
1903	15,951.40	15,858	15,951			
1904	8,357.13	8,288	8,357			
1905	3,124.45	3,093	3,124			
1906	4,197.36	4,145	4,197			
1907	860.32	847	860			
1908	1,143.87	1,123	1,144			
1909	4,361.62	4,273	4,362			
1910	14,240.66	13,913	14,241			
1911	8,984.99	8,754	8,985			
1912	6,710.68	6,519	6,711			
1913	46,028.92	44,585	46,029			
1914	28,967.28	27,975	28,967			
1915	3,539.66	3,408	3,540			
1916	924.66	887	925			
1917	1,143.11	1,094	1,143			
1918	1,101.48	1,050	1,101			
1919	277.77	264	278			
1920	38.58	37	39			
1921	3,301.61	3,117	3,302			
1922	2,148.31	2,021	2,148			
1923	6,792.11	6,367	6,792			
1924	6,974.80	6,514	6,975			
1925	319.55	297	320			

PEOPLES NATURAL GAS COMPANY LLC

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						
1926	57.79	54	58			
1927	2,501.82	2,311	2,502			
1928	458.62	422	459			
1929	803.17	736	803			
1930	5,106.34	4,663	5,106			
1931	1,671.50	1,520	1,672			
1932	322.40	292	322			
1933	434.38	392	434			
1934	58.48	53	58			
1935	371.87	332	372			
1936	1,389.85	1,236	1,390			
1937	119.07	105	119			
1938	270.84	239	271			
1939	3,811.40	3,338	3,811			
1940	6,263.19	5,454	6,263			
1941	13,570.48	11,747	13,570			
1942	10,951.87	9,421	10,952			
1943	6,379.17	5,452	6,379			
1944	8,590.71	7,291	8,591			
1945	1,565.14	1,319	1,565			
1946	2,344.03	1,960	2,344			
1947	5,834.78	4,840	5,835			
1948	30,281.43	24,910	30,126	155	14.19	11
1949	29,163.47	23,779	28,758	405	14.77	27
1950	7,136.36	5,766	6,973	163	15.36	11
1951	15,951.91	12,768	15,441	511	15.97	32
1952	18,754.77	14,863	17,975	780	16.60	47
1953	35,373.14	27,750	33,560	1,813	17.24	105
1954	21,058.72	16,350	19,773	1,286	17.89	72
1955	30,687.82	23,568	28,503	2,185	18.56	118
1956	16,319.65	12,397	14,993	1,327	19.23	69
1957	17,390.24	13,062	15,797	1,593	19.91	80
1958	77,494.10	57,530	69,576	7,918	20.61	384
1959	110,087.45	80,762	97,672	12,415	21.31	583
1960	30,586.70	22,172	26,815	3,772	22.01	171
1961	48,831.97	34,958	42,278	6,554	22.73	288
1962	34,687.71	24,516	29,649	5,039	23.46	215
1963	44,693.62	31,179	37,707	6,987	24.19	289
1964	57,591.74	39,638	47,938	9,654	24.94	387
1965	22,527.96	15,294	18,496	4,032	25.69	157
1966	18,191.57	12,175	14,724	3,468	26.46	131
1967	3,887.30	2,564	3,101	786	27.23	29
1968	30,951.69	20,115	24,327	6,625	28.01	237
1969	14,445.34	9,243	11,178	3,267	28.81	113

PEOPLES NATURAL GAS COMPANY LLC

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						
1970	31,681.13	19,955	24,133	7,548	29.61	255
1971	49,175.27	30,476	36,857	12,318	30.42	405
1972	17,079.41	10,410	12,590	4,489	31.24	144
1973	5,563.59	3,333	4,031	1,533	32.07	48
1974	88,103.17	51,859	62,718	25,385	32.91	771
1975	814.00	471	570	244	33.75	7
1976	7,385.79	4,191	5,069	2,317	34.61	67
1977	3,593.43	2,000	2,419	1,174	35.47	33
1978	82,898.26	45,242	54,715	28,183	36.34	776
1979	11,595.57	6,201	7,499	4,097	37.22	110
1980	18,646.19	9,764	11,808	6,838	38.11	179
1981	10,265.25	5,261	6,363	3,902	39.00	100
1982	20,539.24	10,295	12,451	8,088	39.90	203
1983	26,529.68	13,748	16,627	9,903	37.35	265
1984	16,757.37	8,466	10,239	6,518	38.36	170
1985	6,357.20	3,130	3,785	2,572	39.35	65
1986	4,549.21	2,181	2,638	1,911	40.36	47
1987	12,891.67	6,062	7,331	5,561	40.75	136
1988	28,962.28	13,242	16,015	12,947	41.75	310
1989	14,637.90	6,502	7,863	6,775	42.75	158
1990	58,740.03	25,329	30,633	28,107	43.75	642
1991	34,663.12	14,496	17,531	17,132	44.75	383
1992	19,894.54	8,123	9,824	10,071	45.17	223
1993	19,256.37	7,610	9,203	10,053	46.17	218
1994	6,368.53	2,433	2,942	3,427	47.17	73
1995	10,901.74	4,023	4,865	6,037	48.17	125
1996	11,652.39	4,147	5,015	6,637	49.17	135
1997	33,693.46	11,550	13,968	19,725	50.17	393
1998	15,268.71	5,034	6,088	9,181	51.17	179
1999	14,007.66	4,468	5,404	8,604	51.59	167
2000	1,557.61	476	576	982	52.59	19
2001	489,134.54	143,121	173,089	316,046	53.59	5,897
2002	134,892.85	37,689	45,581	89,312	54.59	1,636
2003	58,286.70	15,516	18,765	39,522	55.59	711
2005	130,678.41	31,337	37,898	92,780	57.59	1,611
2006	3,018.67	684	827	2,192	58.59	37
2007	714.85	153	185	530	59.59	9
2008	31,155.97	6,237	7,543	23,613	60.59	390
2011	17,286.00	2,776	3,357	13,929	63.59	219
2012	1,098.72	163	197	902	64.02	14
2013	15,156.01	2,049	2,478	12,678	65.02	195
2014	29,183.67	3,557	4,302	24,882	66.02	377
2015	36,574.58	3,972	4,804	31,771	67.02	474
2016	34,368.29	3,275	3,961	30,407	68.02	447

PEOPLES NATURAL GAS COMPANY LLC

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						
2017	85,120.56	6,980	8,441	76,680	69.02	1,111
2018	6,158.77	423	512	5,647	70.02	81
2022	2,234.93	35	42	2,193	74.02	30
	2,777,500.74	1,411,303	1,661,425	1,116,076		23,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 0.85



PEOPLES NATURAL GAS COMPANY LLC

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						
1978	486,335.94	318,224	439,626	46,710	20.74	2,252
1980	12,052.02	7,607	10,509	1,543	22.13	70
1982	144,492.45	87,755	121,233	23,259	23.56	987
1983	5,454.59	3,527	4,873	582	21.94	27
1984	6,913.86	4,387	6,061	853	22.56	38
1995	6,058.20	2,935	4,055	2,003	29.97	67
2006	93,601.90	29,082	40,177	53,425	38.08	1,403
2007	381,147.00	111,524	154,069	227,078	39.08	5,811
2009	205,133.93	53,171	73,455	131,679	40.48	3,253
2022	56,121.60	1,280	1,769	54,353	50.11	1,085
	1,397,311.49	619,492	855,827	541,485		14,993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.1 1.07

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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	30.20	28	30			
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	8,623.70	7,514	8,624			
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	4,182.81	3,566	4,183			
1955	3,289.22	2,788	3,289			
1956	3,955.53	3,332	3,956			
1957	461.88	387	462			
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	354.80	284	355			
1964	14,377.38	11,405	14,377			
1965	349.99	275	350			
1967	104.28	80	104			
1968	11,523.59	8,785	11,524			
1969	3,475.25	2,620	3,475			
1970	1,542.20	1,149	1,542			
1971	7,492.16	5,516	7,492			
1973	1,761.32	1,264	1,761			
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			
1984	35,381.35	23,557	35,381			
1985	11,908.81	7,772	11,909			
1986	2,486.58	1,590	2,487			

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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						
1987	1,364.96	854	1,365			
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	81,579.75	44,543	81,022	558	25.08	22
1994	5,801.95	3,080	5,602	200	25.78	8
1997	3,622.95	1,763	3,207	416	27.60	15
1998	5,820.43	2,739	4,982	838	28.31	30
1999	42,005.79	19,083	34,711	7,295	29.03	251
2000	2,641.28	1,156	2,103	538	29.75	18
2002	4,331.23	1,760	3,201	1,130	30.92	37
2003	112,488.50	43,781	79,636	32,852	31.65	1,038
2004	74,594.44	27,883	50,718	23,876	32.11	744
2005	44,125.47	15,713	28,582	15,543	32.85	473
2006	18,974.80	6,417	11,672	7,303	33.59	217
2008	369,366.95	112,029	203,778	165,589	34.84	4,753
2010	119,355.96	31,904	58,032	61,324	36.09	1,699
2014	222,953.81	42,718	77,703	145,251	38.68	3,755
2017	149,925.02	19,880	36,161	113,764	40.34	2,820
2022	106,274.09	2,901	5,277	100,997	41.57	2,430
	1,654,058.01	594,583	976,582	677,476		18,310

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 1.11

PEOPLES NATURAL GAS COMPANY LLC

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-R1.5						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	230	238			
1939	19.57	19	20			
1941	2,931.40	2,754	2,931			
1947	529.70	481	530			
1949	416.19	373	416			
1950	3,524.86	3,143	3,525			
1951	1,022.22	906	1,022			
1952	5,364.58	4,722	5,365			
1953	2,751.48	2,406	2,751			
1954	2,503.83	2,174	2,504			
1955	1,688.17	1,456	1,688			
1956	69.33	59	69			
1958	3,139.09	2,647	3,139			
1959	727.82	609	728			
1969	176.01	134	169	7	10.64	1
1974	304.86	219	277	28	12.61	2
1980	5,852.63	3,856	4,876	977	15.35	64
1983	414.15	301	381	33	15.08	2
1984	12,992.80	9,313	11,776	1,217	15.48	79
1986	483.17	336	425	58	16.31	4
1997	548.91	302	382	167	21.45	8
	49,995.58	40,737	47,509	2,486		160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 0.32

PEOPLES NATURAL GAS COMPANY LLC

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	1,722.04	1,602	1,722			
1897	9,432.93	8,748	9,433			
1899	20,243.82	18,660	20,244			
1900	78,811.70	72,428	78,812			
1901	28,958.03	26,533	28,958			
1902	153,493.92	140,235	153,494			
1903	18,254.17	16,627	18,254			
1904	149.68	136	150			
1905	3,999.94	3,621	4,000			
1906	53,560.05	48,344	53,560			
1908	7.82	7	8			
1909	1,564.36	1,399	1,564			
1910	8,171.73	7,284	8,172			
1911	857.22	762	857			
1912	3,524.79	3,121	3,525			
1913	1,840.01	1,624	1,840			
1914	18,283.11	16,082	18,283			
1915	413.55	363	414			
1916	1,229.32	1,074	1,229			
1917	37,079.01	32,277	37,079			
1918	2,200.89	1,909	2,201			
1919	13,817.47	11,942	13,817			
1920	1,556.04	1,340	1,556			
1921	20,172.04	17,305	20,172			
1922	12,536.89	10,713	12,537			
1923	1,730.76	1,473	1,731			
1924	40,891.57	34,661	40,892			
1925	49,124.79	41,467	49,125			
1926	1,753.30	1,474	1,753			
1927	10,977.79	9,186	10,978			
1928	12,657.32	10,544	12,657			
1929	9,778.53	8,108	9,779			
1930	41,996.67	34,652	41,997			
1931	28,706.22	23,568	28,706			

PEOPLES NATURAL GAS COMPANY LLC

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						
1932	5,422.90	4,429	5,423			
1933	6,386.08	5,189	6,386			
1934	4,587.42	3,707	4,587			
1935	4,549.08	3,655	4,549			
1936	19,799.47	15,812	19,799			
1937	20,177.96	16,019	20,178			
1938	21,099.22	16,645	21,099			
1939	61,077.10	47,869	61,077			
1940	25,852.34	20,126	25,852			
1941	15,553.15	12,024	15,553			
1942	71,295.61	54,728	71,040	256	18.59	14
1943	28,513.71	21,727	28,203	311	19.04	16
1944	105,909.82	80,094	103,966	1,944	19.50	100
1945	13,280.27	9,964	12,934	346	19.98	17
1946	21,391.14	15,920	20,665	726	20.46	35
1947	58,660.36	43,291	56,194	2,466	20.96	118
1948	711,039.42	520,303	675,380	35,659	21.46	1,662
1949	1,215,938.17	881,859	1,144,698	71,240	21.98	3,241
1950	169,968.30	122,143	158,548	11,420	22.51	507
1951	176,449.68	125,632	163,077	13,373	23.04	580
1952	1,229,459.89	866,917	1,125,302	104,158	23.59	4,415
1953	548,615.47	382,999	497,152	51,463	24.15	2,131
1954	663,245.77	458,303	594,900	68,346	24.72	2,765
1955	611,840.46	418,425	543,137	68,703	25.29	2,717
1956	304,345.55	205,890	267,256	37,090	25.88	1,433
1957	1,059,920.92	709,087	920,431	139,490	26.48	5,268
1958	712,159.34	471,093	611,503	100,656	27.08	3,717
1959	1,662,929.84	1,087,140	1,411,163	251,767	27.70	9,089
1960	635,018.03	410,222	532,489	102,529	28.32	3,620
1961	1,229,721.15	784,710	1,018,593	211,128	28.95	7,293
1962	1,337,654.45	842,883	1,094,105	243,549	29.59	8,231
1963	717,702.78	446,411	579,464	138,239	30.24	4,571
1964	1,502,973.01	922,450	1,197,387	305,586	30.90	9,890
1965	642,038.32	388,754	504,622	137,416	31.56	4,354
1966	520,018.06	310,451	402,981	117,037	32.24	3,630
1967	778,873.30	458,460	595,104	183,769	32.91	5,584
1968	865,493.33	501,986	651,603	213,890	33.60	6,366
1969	534,009.68	305,053	395,974	138,036	34.30	4,024
1970	399,153.22	224,524	291,444	107,709	35.00	3,077
1971	451,000.97	249,683	324,101	126,900	35.71	3,554
1972	1,528,634.87	832,724	1,080,918	447,717	36.42	12,293
1973	759,267.14	406,777	528,017	231,250	37.14	6,226
1974	233,219.24	122,818	159,424	73,795	37.87	1,949
1975	374,888.95	193,960	251,770	123,119	38.61	3,189

PEOPLES NATURAL GAS COMPANY LLC

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						
1976	125,019.43	63,525	82,459	42,560	39.35	1,082
1977	601,102.94	299,800	389,156	211,947	40.10	5,285
1978	4,218,552.06	2,064,475	2,679,793	1,538,759	40.85	37,669
1979	1,439,042.60	690,568	896,392	542,651	41.61	13,041
1980	390,610.16	183,684	238,431	152,179	42.38	3,591
1981	1,758,535.69	810,017	1,051,443	707,093	43.15	16,387
1982	1,365,613.27	615,728	799,246	566,367	43.93	12,892
1983	358,582.78	181,479	235,569	123,014	39.20	3,138
1984	687,110.27	341,769	443,633	243,477	39.57	6,153
1985	1,226,208.51	599,003	777,536	448,673	39.96	11,228
1986	1,260,335.99	599,542	778,236	482,100	40.96	11,770
1987	1,578,797.31	736,667	956,231	622,566	41.35	15,056
1988	1,306,256.55	592,518	769,118	537,139	42.36	12,680
1989	1,646,869.81	731,540	949,576	697,294	42.75	16,311
1990	2,508,162.47	1,089,797	1,414,612	1,093,550	43.17	25,331
1991	3,126,462.63	1,317,491	1,710,170	1,416,293	44.17	32,065
1992	1,690,205.27	695,350	902,599	787,606	44.59	17,663
1993	1,628,017.06	648,276	841,495	786,522	45.59	17,252
1994	1,061,307.85	411,681	534,383	526,925	46.02	11,450
1995	1,211,318.70	457,152	593,406	617,913	46.46	13,300
1996	1,167,839.10	425,093	551,792	616,047	47.46	12,980
1997	2,250,919.09	795,025	1,031,983	1,218,936	47.91	25,442
1998	1,106,219.44	375,893	487,928	618,291	48.90	12,644
1999	1,031,513.57	339,059	440,116	591,398	49.36	11,981
2000	1,301,500.47	413,096	536,219	765,281	49.82	15,361
2001	772,382.00	234,572	304,486	467,896	50.82	9,207
2002	1,982,558.70	579,105	751,708	1,230,851	51.30	23,993
2003	380,746.10	106,723	138,532	242,214	51.78	4,678
2004	1,480,509.37	394,408	511,962	968,547	52.78	18,351
2005	6,003,202.43	1,526,614	1,981,622	4,021,580	53.26	75,508
2006	4,778,319.38	1,156,353	1,501,005	3,277,314	53.76	60,962
2007	4,298,251.86	980,001	1,272,091	3,026,161	54.75	55,272
2008	5,142,938.60	1,107,789	1,437,966	3,704,973	55.25	67,058
2009	3,425,186.51	693,943	900,773	2,524,414	55.76	45,273
2010	6,580,499.97	1,247,663	1,619,530	4,960,970	56.28	88,148
2011	8,636,818.06	1,523,535	1,977,625	6,659,193	56.80	117,239
2012	5,771,572.54	934,418	1,212,922	4,558,651	57.80	78,869
2013	7,252,942.26	1,076,337	1,397,140	5,855,802	58.33	100,391
2014	2,051,307.05	276,516	358,932	1,692,375	58.86	28,753
2015	3,913,269.31	473,114	614,126	3,299,143	59.40	55,541
2016	2,750,130.96	295,639	383,754	2,366,377	59.50	39,771
2017	10,861,012.51	1,011,160	1,312,536	9,548,477	60.06	158,982
2018	2,597,241.78	203,883	264,650	2,332,592	60.62	38,479
2019	8,213,268.12	527,292	684,452	7,528,816	60.77	123,890

PEOPLES NATURAL GAS COMPANY LLC

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						
2020	3,721,534.09	183,844	238,639	3,482,895	60.94	57,153
2021	893,635.21	30,741	39,903	853,732	60.73	14,058
2022	25,088,128.26	479,183	622,004	24,466,124	59.81	409,064
2023	2,934,851.62	16,729	21,715	2,913,137	57.81	50,392
	178,397,820.17	45,239,310	58,599,920	119,797,900		2,208,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.2 1.24



PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
1920	599.44	599	599			
1954	35.45	35	35			
1955	34.50	34	34			
1956	424.97	416	425			
1960	380.66	361	381			
1962	30,076.54	28,014	29,580	497	2.40	207
1963	109.34	101	107	2	2.68	1
1964	885.85	811	856	30	2.97	10
1971	553.97	474	501	53	5.08	10
1972	197.37	167	176	21	5.39	4
1978	1,246,789.41	983,891	1,038,901	207,888	7.38	28,169
1979	2,233.94	1,741	1,838	396	7.73	51
1980	2,207.18	1,697	1,792	415	8.09	51
1981	72,358.73	54,889	57,958	14,401	8.45	1,704
1982	321,615.86	240,662	254,118	67,498	8.81	7,662
1983	17,457.63	14,444	15,252	2,206	8.38	263
1984	50,633.93	41,449	43,766	6,868	8.68	791
1985	5,075.02	4,106	4,336	739	9.00	82
1986	13,045.60	10,425	11,008	2,038	9.34	218
1987	5,333.27	4,205	4,440	893	9.71	92
1988	571.27	444	469	102	10.08	10
1989	9,828.39	7,556	7,978	1,850	10.28	180
1990	12,099.38	9,150	9,662	2,437	10.69	228
1992	2,215.37	1,623	1,714	501	11.39	44
1994	16,370.44	11,603	12,252	4,118	11.98	344
1995	62,255.32	43,311	45,733	16,522	12.32	1,341
1996	226,028.26	153,518	162,101	63,927	12.83	4,983
1997	1,034.88	690	729	306	13.05	23
1998	20,058.69	13,074	13,805	6,254	13.44	465
2001	455,747.35	274,770	290,132	165,615	14.60	11,343
2003	400,738.96	227,099	239,796	160,943	15.42	10,437
2004	87,639.56	47,869	50,545	37,095	15.92	2,330
2005	1,784,901.41	940,286	992,858	792,043	16.32	48,532
2006	456,808.88	231,328	244,262	212,547	16.73	12,705
2007	1,907,380.38	925,079	976,800	930,580	17.17	54,198
2008	526,974.74	242,988	256,574	270,401	17.73	15,251
2009	461,733.52	202,147	213,449	248,285	18.19	13,650
2010	110,266.29	45,584	48,133	62,133	18.68	3,326
2011	1,439,470.91	558,659	589,893	849,578	19.18	44,295
2012	204,021.65	73,815	77,942	126,080	19.70	6,400
2013	60,030.13	20,080	21,203	38,827	20.23	1,919
2014	1,077,319.14	329,875	348,318	729,001	20.77	35,099
2015	76,770.95	21,250	22,438	54,333	21.33	2,547
2017	62,874.56	13,455	14,207	48,668	22.65	2,149

PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
2019	126,064.80	18,645	19,688	106,377	24.00	4,432
2021	206,208.56	16,126	17,028	189,181	25.53	7,410
2022	45,953.47	1,948	2,056	43,897	26.38	1,664
2023	10,478.42	127	135	10,344	27.14	381
	11,621,894.34	5,820,620	6,146,003	5,475,892		325,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 2.80

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1920	75.73	76	76			
1924	113.45	112	113			
1926	31.69	31	32			
1927	40.37	39	40			
1934	461.11	427	461			
1937	111.36	101	111			
1945	123.85	106	124			
1947	1,785.01	1,509	1,785			
1948	1,160.75	974	1,161			
1949	23,909.19	19,888	23,909			
1950	43,298.25	35,712	43,298			
1951	1,164.14	952	1,164			
1952	7,842.29	6,357	7,842			
1953	24,776.71	19,906	24,777			
1954	1,405.57	1,119	1,406			
1955	27,892.90	21,996	27,893			
1956	11,206.72	8,752	11,207			
1957	41,735.83	32,270	41,736			
1958	42,557.84	32,574	42,558			
1959	7,819.32	5,924	7,819			
1960	1,366.59	1,024	1,367			
1961	12,803.13	9,492	12,803			
1962	19,624.13	14,388	19,624			
1963	5,845.08	4,237	5,845			
1964	91,293.53	65,403	91,294			
1965	39,600.20	28,029	39,497	103	14.61	7
1966	16,508.12	11,539	16,260	248	15.05	16
1967	32,860.84	22,681	31,960	901	15.49	58
1968	229,382.71	156,256	220,185	9,198	15.94	577
1969	109,899.02	73,852	104,067	5,832	16.40	356
1970	7,195.06	4,769	6,720	475	16.86	28
1971	68,675.17	44,872	63,230	5,445	17.33	314
1972	11,485.34	7,397	10,423	1,062	17.80	60
1973	19,912.76	12,633	17,802	2,111	18.28	115
1974	26,550.00	16,583	23,368	3,182	18.77	170
1975	6,859.04	4,216	5,941	918	19.27	48
1976	22,368.69	13,524	19,057	3,312	19.77	168
1977	9,987.93	5,937	8,366	1,622	20.28	80
1978	205,396.37	119,993	169,086	36,310	20.79	1,747
1979	135,686.16	77,857	109,711	25,975	21.31	1,219
1980	33,281.24	18,744	26,413	6,868	21.84	314
1981	233,282.51	128,865	181,588	51,695	22.38	2,310
1982	120,442.02	65,207	91,885	28,557	22.93	1,245
1983	132,685.25	87,944	123,925	8,760	20.44	429

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1984	64,985.35	42,507	59,898	5,087	20.71	246
1985	67,382.01	43,205	60,881	6,501	21.36	304
1986	34,221.58	21,621	30,467	3,755	21.66	173
1987	323,790.92	201,430	283,841	39,950	21.97	1,818
1988	58,695.98	35,711	50,321	8,375	22.64	370
1989	226,650.08	135,514	190,957	35,693	22.98	1,553
1990	128,021.34	75,149	105,895	22,126	23.33	948
1991	342,371.76	197,138	277,793	64,579	23.70	2,725
1992	126,500.81	71,359	100,554	25,947	24.08	1,078
1993	564,861.47	311,804	439,372	125,489	24.48	5,126
1994	164,947.58	88,527	124,746	40,202	25.18	1,597
1995	260,208.21	136,323	192,097	68,111	25.60	2,661
1996	86,132.97	44,221	62,313	23,820	25.75	925
1997	214,647.74	107,281	151,173	63,475	26.19	2,424
1998	342,922.93	166,558	234,702	108,221	26.65	4,061
1999	141,158.59	66,514	93,727	47,432	27.12	1,749
2000	142,515.37	65,044	91,655	50,860	27.59	1,843
2001	208,985.37	92,643	130,546	78,439	27.84	2,817
2002	918,587.76	392,788	553,489	365,099	28.34	12,883
2003	517,225.39	213,821	301,302	215,923	28.61	7,547
2004	1,404,203.59	559,856	788,910	615,294	28.91	21,283
2005	61,435.99	23,548	33,182	28,254	29.23	967
2006	983,661.77	361,397	509,255	474,407	29.56	16,049
2007	823,539.89	288,898	407,095	416,445	29.92	13,919
2008	22,727.44	7,584	10,687	12,040	30.29	397
2009	175,791.25	55,779	78,600	97,191	30.48	3,189
2010	481,173.30	144,448	203,546	277,627	30.69	9,046
2011	1,141,582.38	322,269	454,119	687,463	30.94	22,219
2012	2,148,061.97	568,377	800,917	1,347,145	31.03	43,414
2013	759,857.03	186,925	263,401	496,456	31.16	15,932
2014	1,368,306.97	309,785	436,527	931,780	31.32	29,750
2015	1,234,373.34	255,022	359,359	875,014	31.36	27,902
2016	1,642,327.87	305,966	431,146	1,211,182	31.30	38,696
2017	10,752,950.80	1,777,463	2,504,675	8,248,276	31.15	264,792
2018	437,939.03	62,669	88,309	349,630	30.94	11,300
2019	434,595.52	52,151	73,488	361,108	30.56	11,816
2020	514,180.73	49,361	69,556	444,625	29.83	14,905
2021	128,999.10	9,030	12,724	116,275	28.79	4,039
2022	722,696.96	29,992	42,263	680,434	26.92	25,276
2023	4,778,482.38	66,899	94,269	4,684,213	23.53	199,074
	36,782,203.49	9,130,844	12,835,686	23,946,517		836,074

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.6 2.27

PEOPLES NATURAL GAS COMPANY LLC

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

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	19,032	141,402	20.82	6,792
2023	30,785.92	588	741	30,045	17.12	1,755
	2,650,785.29	853,431	1,072,874	1,577,912		75,472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 2.85

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	332.92	333	333			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,325.25	1,325	1,325			
1900	1,487.01	1,487	1,487			
1901	57,683.41	57,597	57,683			
1902	20,951.96	20,881	20,952			
1903	55,690.50	55,363	55,690			
1904	6,907.11	6,850	6,907			
1905	20,752.66	20,543	20,753			
1906	12,629.15	12,471	12,629			
1907	3,991.47	3,931	3,991			
1908	3,682.91	3,617	3,683			
1909	2,061.23	2,019	2,061			
1910	3,098.35	3,027	3,098			
1911	6,116.69	5,959	6,117			
1912	12,356.15	12,003	12,356			
1913	7,234.15	7,007	7,234			
1914	8,650.32	8,354	8,650			
1915	16,443.73	15,831	16,444			
1916	3,735.88	3,585	3,736			
1917	3,095.78	2,961	3,096			
1918	1,347.79	1,285	1,348			
1919	1,673.56	1,591	1,674			
1920	5,367.89	5,084	5,368			
1921	3,010.45	2,842	3,010			
1922	6,721.09	6,323	6,721			
1923	7,711.85	7,229	7,712			
1924	3,446.87	3,219	3,447			
1925	4,176.63	3,887	4,177			
1926	2,132.54	1,978	2,133			
1927	3,524.17	3,256	3,524			
1928	1,429.17	1,315	1,425	4	6.37	1

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1929	3,267.47	2,996	3,246	21	6.65	3
1930	5,668.14	5,176	5,607	61	6.94	9
1931	4,731.61	4,304	4,663	69	7.23	10
1932	2,851.42	2,583	2,798	53	7.53	7
1933	851.21	768	832	19	7.84	2
1934	850.90	764	828	23	8.16	3
1935	908.21	812	880	28	8.49	3
1936	3,346.94	2,978	3,226	121	8.83	14
1937	4,482.64	3,968	4,299	184	9.18	20
1938	3,424.14	3,015	3,266	158	9.55	17
1939	8,945.92	7,836	8,489	457	9.93	46
1940	12,479.23	10,868	11,773	706	10.33	68
1941	25,816.38	22,347	24,208	1,608	10.75	150
1942	6,103.48	5,251	5,688	415	11.18	37
1943	1,364.06	1,166	1,263	101	11.63	9
1944	3,124.90	2,652	2,873	252	12.10	21
1945	16,033.54	13,508	14,633	1,401	12.60	111
1946	8,601.73	7,192	7,791	811	13.11	62
1947	11,568.51	9,596	10,395	1,174	13.64	86
1948	11,280.16	9,279	10,052	1,228	14.19	87
1949	10,146.57	8,273	8,962	1,185	14.77	80
1950	29,692.99	23,992	25,990	3,703	15.36	241
1951	38,944.81	31,171	33,767	5,178	15.97	324
1952	23,874.50	18,921	20,497	3,378	16.60	203
1953	16,201.83	12,710	13,769	2,433	17.24	141
1954	21,913.55	17,013	18,430	3,484	17.89	195
1955	27,482.14	21,106	22,864	4,618	18.56	249
1956	27,191.78	20,655	22,375	4,817	19.23	250
1957	24,312.10	18,261	19,782	4,530	19.91	228
1958	90,945.11	67,516	73,140	17,805	20.61	864
1959	31,221.29	22,905	24,813	6,408	21.31	301
1960	26,962.73	19,545	21,173	5,790	22.01	263
1961	55,962.03	40,062	43,399	12,563	22.73	553
1962	22,170.68	15,669	16,974	5,197	23.46	222
1963	31,787.88	22,176	24,023	7,765	24.19	321
1964	33,329.08	22,939	24,850	8,479	24.94	340
1965	34,496.80	23,419	25,370	9,127	25.69	355
1966	29,075.86	19,459	21,080	7,996	26.46	302
1967	49,650.46	32,750	35,478	14,172	27.23	520
1968	45,755.37	29,735	32,212	13,543	28.01	484
1969	26,644.17	17,049	18,469	8,175	28.81	284
1970	32,271.75	20,327	22,020	10,252	29.61	346
1971	32,255.69	19,990	21,655	10,601	30.42	348
1972	24,125.77	14,705	15,930	8,196	31.24	262



PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1973	45,249.32	27,110	29,368	15,881	32.07	495
1974	41,949.25	24,692	26,749	15,200	32.91	462
1975	26,525.73	15,335	16,612	9,914	33.75	294
1976	18,098.73	10,269	11,124	6,975	34.61	202
1977	27,541.25	15,330	16,607	10,934	35.47	308
1978	39,100.45	21,339	23,116	15,984	36.34	440
1979	58,508.29	31,287	33,893	24,615	37.22	661
1980	59,975.41	31,404	34,020	25,955	38.11	681
1981	77,970.45	39,960	43,288	34,682	39.00	889
1982	63,421.48	31,790	34,438	28,983	39.90	726
1983	69,166.25	35,842	38,827	30,339	37.35	812
1984	47,160.28	23,825	25,810	21,350	38.36	557
1985	52,608.15	25,904	28,062	24,546	39.35	624
1986	55,195.81	26,461	28,665	26,531	40.36	657
1987	63,004.82	29,625	32,093	30,912	40.75	759
1988	79,849.02	36,507	39,548	40,301	41.75	965
1989	65,470.12	29,082	31,504	33,966	42.75	795
1990	101,734.15	43,868	47,522	54,212	43.75	1,239
1991	72,361.59	30,262	32,783	39,579	44.75	884
1992	107,686.91	43,969	47,631	60,056	45.17	1,330
1993	91,020.76	35,971	38,967	52,054	46.17	1,127
1994	102,018.79	38,981	42,228	59,791	47.17	1,268
1995	64,390.93	23,760	25,739	38,652	48.17	802
1996	37,560.34	13,368	14,482	23,078	49.17	469
1997	139,492.30	47,818	51,801	87,691	50.17	1,748
1998	41,423.54	13,657	14,795	26,629	51.17	520
1999	86,614.37	27,630	29,931	56,683	51.59	1,099
2000	101,982.41	31,186	33,784	68,198	52.59	1,297
2001	362,660.06	106,114	114,953	247,707	53.59	4,622
2002	217,151.26	60,672	65,726	151,425	54.59	2,774
2003	479,909.66	127,752	138,393	341,517	55.59	6,143
2004	191,941.78	48,561	52,606	139,336	56.59	2,462
2005	240,384.90	57,644	62,445	177,940	57.59	3,090
2006	361,866.00	81,999	88,829	273,037	58.59	4,660
2007	75,344.24	16,078	17,417	57,927	59.59	972
2008	72,502.45	14,515	15,724	56,778	60.59	937
2009	32,891.55	6,151	6,663	26,229	61.59	426
2010	1,368.29	238	258	1,110	62.59	18
2011	215,289.34	34,575	37,455	177,834	63.59	2,797
2012	101,513.39	15,075	16,331	85,182	64.02	1,331
2013	30,336.74	4,102	4,444	25,893	65.02	398
2015	12,300.58	1,336	1,447	10,854	67.02	162
2016	107,526.45	10,247	11,101	96,425	68.02	1,418

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
2017	162,500.44	13,325	14,435	148,065	69.02	2,145
2018	2,388.00	164	178	2,210	70.02	32
2020	12,955.85	545	590	12,366	72.02	172
	5,734,940.08	2,372,031	2,551,124	3,183,816		65,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.9 1.14

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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)
PITTSBURGH DIV AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2035						
1905	13,481.44	11,962	13,348	134	9.38	14
1919	1,926.91	1,687	1,882	44	10.04	4
1922	400.82	350	391	10	10.16	1
1927	750.59	652	728	23	10.33	2
1936	1,676.98	1,440	1,607	70	10.60	7
1943	872.73	742	828	45	10.77	4
1945	569.96	483	539	31	10.82	3
1948	237.87	201	224	14	10.88	1
1949	692.13	583	651	42	10.90	4
1950	1,244,916.21	1,046,427	1,167,648	77,269	10.92	7,076
1951	1,203.94	1,010	1,127	77	10.94	7
1952	3,847.45	3,222	3,595	252	10.96	23
1953	898.12	751	838	60	10.98	5
1958	891.52	737	822	69	11.07	6
1960	1,158.63	954	1,065	94	11.10	8
1961	1,045.63	859	959	87	11.12	8
1962	1,085.17	889	992	93	11.13	8
1963	660.66	540	603	58	11.15	5
1964	174,029.67	141,799	158,225	15,804	11.16	1,416
1965	19,001.79	15,438	17,226	1,775	11.18	159
1966	4,722.91	3,827	4,270	453	11.19	40
1967	3,887.28	3,140	3,504	384	11.21	34
1968	11,176.28	9,000	10,043	1,134	11.22	101
1969	31.95	26	29	3	11.23	
1970	2,279.85	1,824	2,035	245	11.25	22
1971	21,739.76	17,335	19,343	2,397	11.26	213
1972	12,280.95	9,759	10,890	1,391	11.27	123
1973	11,646.34	9,221	10,289	1,357	11.28	120
1974	1,371.05	1,081	1,206	165	11.29	15
1975	6,993.01	5,493	6,129	864	11.31	76
1976	2,273.20	1,778	1,984	289	11.32	26
1977	5,746.85	4,477	4,996	751	11.33	66
1979	12,619.29	9,743	10,872	1,748	11.35	154
1981	3,057.38	2,337	2,608	450	11.37	40
1982	71,564.28	54,426	60,731	10,833	11.38	952
1983	35,103.99	27,353	30,522	4,582	11.38	403
1984	13,103.50	10,162	11,339	1,764	11.34	156
1985	60,178.50	46,398	51,773	8,406	11.34	741
1986	231,569.14	177,289	197,827	33,743	11.38	2,965
1987	43,822.14	33,283	37,139	6,684	11.45	584
1988	247,922.43	187,454	209,169	38,753	11.34	3,417
1989	21,016.17	15,798	17,628	3,388	11.29	300

PEOPLES NATURAL GAS COMPANY LLC

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)
PITTSBURGH DIV AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2035						
1990	901,807.59	672,929	750,883	150,925	11.28	13,380
1991	7,921.08	5,860	6,539	1,382	11.31	122
1992	10,029.97	7,346	8,197	1,833	11.39	161
1993	27,940.33	20,313	22,666	5,274	11.33	465
1994	48,213.43	34,733	38,757	9,457	11.32	835
1995	24,537.74	17,486	19,512	5,026	11.36	442
1996	20,252.76	14,250	15,901	4,352	11.44	380
1997	48,138.54	33,504	37,385	10,753	11.43	941
1998	372.78	256	286	87	11.47	8
1999	142.95	97	108	35	11.42	3
2000	169,420.27	113,427	126,567	42,854	11.44	3,746
2001	1,320,721.95	872,469	973,538	347,184	11.39	30,481
2002	185,810.88	120,740	134,727	51,084	11.41	4,477
2003	865,421.13	553,264	617,355	248,066	11.38	21,798
2004	699,652.93	438,542	489,344	210,309	11.41	18,432
2005	85,481.43	52,486	58,566	26,915	11.42	2,357
2006	650,399.85	390,760	436,027	214,373	11.41	18,788
2007	24,300.00	14,259	15,911	8,389	11.38	737
2008	162,468.30	92,656	103,389	59,079	11.43	5,169
2009	166,927.04	92,461	103,172	63,755	11.41	5,588
2011	593,421.97	306,146	341,611	251,811	11.42	22,050
2012	270,229.11	133,682	149,168	121,061	11.41	10,610
2013	3,452.91	1,629	1,818	1,635	11.39	144
2014	63,070.43	28,098	31,353	31,717	11.41	2,780
2016	253,903.20	98,083	109,445	144,458	11.39	12,683
2017	192,263.18	67,581	75,410	116,853	11.38	10,268
2018	1,706,003.98	534,150	596,027	1,109,977	11.33	97,968
2019	783,485.14	210,914	235,347	548,138	11.31	48,465
2020	30,335.80	6,656	7,427	22,909	11.26	2,035
2021	410,715.23	66,577	74,289	336,426	11.20	30,038
	12,020,296.37	6,863,284	7,658,343	4,361,953		384,660

CENT DIV AND GREENSBURG CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2028

1949	2,371.56	2,201	2,372
1959	2,096.59	1,929	2,097
1963	430,677.99	394,544	430,678
1964	1,539.18	1,408	1,539



PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
1965	654.36	598	654			
1966	976.50	891	977			
1967	4,121.30	3,757	4,121			
1968	646.90	589	647			
1969	6,657.08	6,050	6,657			
1971	10,820.37	9,806	10,820			
1972	22,566.15	20,418	22,566			
1973	3,706.54	3,348	3,707			
1974	3,438.45	3,100	3,438			
1976	919.57	826	920			
1977	1,221.18	1,095	1,221			
1978	1,597.60	1,430	1,598			
1979	4,791.81	4,279	4,792			
1980	718.19	640	718			
1981	1,879.91	1,671	1,877	3	4.76	1
1982	8,262.92	7,326	8,228	35	4.76	7
1983	60,171.49	53,896	60,171			
1984	17,367.27	15,509	17,367			
1985	90,145.44	80,166	90,058	87	4.75	18
1986	12,562.64	11,159	12,536	27	4.67	6
1987	8,936.72	7,887	8,860	77	4.82	16
1988	55,686.25	48,959	55,000	686	4.83	142
1989	29,469.36	25,877	29,070	399	4.74	84
1990	18,494.98	16,194	18,192	303	4.71	64
1991	119,393.26	104,075	116,917	2,476	4.73	523
1992	14,894.58	12,905	14,497	397	4.81	83
1993	21,385.70	18,452	20,729	657	4.80	137
1994	187,968.34	161,728	181,684	6,284	4.73	1,329
1995	33,563.46	28,740	32,286	1,277	4.73	270
1996	54,289.39	46,162	51,858	2,431	4.78	509
1997	39,321.00	33,234	37,335	1,986	4.79	415
1998	67,068.81	56,378	63,335	3,734	4.77	783
2002	8,304.30	6,785	7,622	682	4.74	144
2003	306,305.28	247,709	278,275	28,030	4.77	5,876
2005	144,369.95	114,355	128,466	15,904	4.77	3,334
2007	40,891.92	31,601	35,500	5,392	4.75	1,135
2014	37,660.00	24,750	27,804	9,856	4.78	2,062
2017	6,775.00	3,818	4,289	2,486	4.77	521
2018	195,632.54	101,690	114,238	81,395	4.77	17,064

PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
2019	103,134.21	48,081	54,014	49,120	4.77	10,298
2020	275,385.01	109,961	123,530	151,855	4.76	31,902
2021	13,538.27	4,239	4,762	8,776	4.75	1,848
	2,472,379.32	1,880,216	2,098,024	374,355		78,571
JOHNSTOWN DIVISION AND CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2031						
1943	90,391.82	80,880	90,249	143	7.37	19
1966	318,929.94	276,072	308,053	10,877	7.56	1,439
1967	4,073.03	3,519	3,927	146	7.56	19
1971	2,535.26	2,170	2,421	114	7.59	15
1972	1,702.65	1,454	1,622	80	7.59	11
1975	1,036.16	878	980	56	7.61	7
1976	3,832.16	3,237	3,612	220	7.61	29
1978	1,858.53	1,561	1,742	117	7.62	15
1979	1,896.31	1,587	1,771	125	7.62	16
1980	2,746.10	2,290	2,555	191	7.63	25
1981	3,468.71	2,883	3,217	252	7.63	33
1984	3,697.28	3,099	3,458	239	7.56	32
1985	10,295.41	8,566	9,558	737	7.71	96
1986	8,387.42	6,951	7,756	631	7.68	82
1987	57,873.01	47,722	53,250	4,623	7.69	601
1988	102,396.21	84,262	94,023	8,373	7.57	1,106
1989	36,434.20	29,752	33,199	3,236	7.67	422
1991	55,157.82	44,534	49,693	5,465	7.67	713
1993	25,660.31	20,436	22,803	2,857	7.71	371
1994	27,238.69	21,608	24,111	3,128	7.60	412
1995	17,435.00	13,700	15,287	2,148	7.68	280
1996	28,120.70	21,926	24,466	3,655	7.68	476
1998	46,811.17	35,932	40,094	6,717	7.62	881
1999	7,653.98	5,808	6,481	1,173	7.68	153
2000	21,489.18	16,130	17,999	3,491	7.70	453
2002	47,688.32	35,027	39,085	8,604	7.65	1,125
2005	6,950.00	4,886	5,452	1,498	7.67	195
2006	2,379.47	1,646	1,837	543	7.65	71
2007	26,430.44	17,946	20,025	6,406	7.64	838
2009	71,375.94	46,309	51,674	19,702	7.67	2,569
2012	5,250.00	3,113	3,474	1,776	7.66	232

PEOPLES NATURAL GAS COMPANY LLC

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)
JOHNSTOWN DIVISION AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
2016	15,748.38	7,606	8,487	7,261	7.67	947
2018	93,180.06	37,552	41,902	51,278	7.65	6,703
2019	248,846.45	87,818	97,991	150,855	7.64	19,745
2020	10,798.07	3,170	3,537	7,261	7.62	953
2021	74,483.58	16,543	18,459	56,024	7.59	7,381
2022	1,740.67	234	261	1,480	7.53	197
	1,485,992.43	998,807	1,114,511	371,481		48,662

ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2032

1924	435.52	391	436			
1945	492.69	434	484	8	8.27	1
1948	2,888.20	2,535	2,829	60	8.31	7
1950	23,605.50	20,664	23,058	548	8.33	66
1951	6,091.93	5,326	5,943	149	8.34	18
1952	142,376.31	124,292	138,690	3,686	8.35	441
1953	23,136.05	20,168	22,504	632	8.36	76
1958	813.70	704	786	28	8.41	3
1961	2,324.78	1,999	2,231	94	8.44	11
1963	2,863.86	2,453	2,737	127	8.46	15
1966	8,158.89	6,944	7,748	410	8.48	48
1968	993.92	842	940	54	8.50	6
1969	523.45	442	493	30	8.50	4
1970	0.70	1	1			
1971	3,328.14	2,798	3,122	206	8.52	24
1972	2,445.48	2,050	2,287	158	8.52	19
1973	6,456.26	5,397	6,022	434	8.53	51
1976	2,945.98	2,440	2,723	223	8.55	26
1977	1,500.00	1,238	1,381	119	8.56	14
1978	12,059.78	9,922	11,071	988	8.56	115
1979	8,643.52	7,085	7,906	738	8.57	86
1981	14,781.49	12,023	13,416	1,366	8.58	159
1982	9,671.00	7,835	8,743	928	8.58	108
1983	4,480.47	3,689	4,116	364	8.61	42
1984	27,253.46	22,416	25,013	2,241	8.45	265
1985	1,263.73	1,032	1,152	112	8.56	13
1986	3,203.40	2,608	2,910	293	8.49	35
1989	782,976.60	625,990	698,507	84,470	8.57	9,856

PEOPLES NATURAL GAS COMPANY LLC

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)
ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
1990	32,673.28	26,008	29,021	3,652	8.50	430
1994	11,371.45	8,789	9,807	1,564	8.57	182
1995	368,068.25	281,977	314,642	53,426	8.60	6,212
1997	13,247.67	9,983	11,139	2,108	8.56	246
1998	44,954.56	33,487	37,366	7,588	8.62	880
2000	1,442.94	1,053	1,175	268	8.58	31
2002	15,461.18	10,996	12,270	3,191	8.60	371
2003	12,062.57	8,441	9,419	2,644	8.65	306
2004	3,675.14	2,536	2,830	845	8.61	98
2005	6,950.00	4,709	5,255	1,695	8.64	196
2008	147,095.70	93,700	104,555	42,541	8.64	4,924
2009	116,934.87	72,722	81,146	35,789	8.61	4,157
2012	39,427.15	22,233	24,809	14,619	8.64	1,692
2017	124,830.59	52,117	58,154	66,676	8.60	7,753
2019	116,711.39	38,176	42,598	74,113	8.57	8,648
	2,150,621.55	1,560,645	1,741,434	409,188		47,635

WEST DIV OFFICE & GIB CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2030

1960	77,127.48	68,601	76,548	580	6.59	88
1961	20,070.74	17,824	19,889	182	6.60	28
1962	2,612.56	2,317	2,585	27	6.60	4
1970	896.38	784	875	22	6.64	3
1972	1,732.37	1,508	1,683	50	6.65	8
1973	769.29	668	745	24	6.65	4
1974	8,759.09	7,587	8,466	293	6.66	44
1975	1,619.95	1,400	1,562	58	6.66	9
1976	928.15	800	893	35	6.67	5
1977	427.04	367	410	18	6.67	3
1978	2,152.16	1,845	2,059	93	6.67	14
1981	7,269.82	6,176	6,891	378	6.68	57
1982	7,096.99	6,010	6,706	391	6.68	59
1983	8,103.36	6,966	7,773	330	6.56	50
1984	8,548.32	7,299	8,145	404	6.71	60
1985	179.77	153	171	9	6.68	1
1986	4,626.77	3,921	4,375	252	6.69	38
1987	16,040.66	13,517	15,083	958	6.75	142
1988	17,114.06	14,384	16,050	1,064	6.67	160

PEOPLES NATURAL GAS COMPANY LLC

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)
WEST DIV OFFICE & GIB CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2030						
1989	148,533.19	124,337	138,741	9,793	6.65	1,473
1993	6,393.47	5,227	5,833	561	6.73	83
1994	8,076.67	6,573	7,334	742	6.67	111
1995	8,892.56	7,189	8,022	871	6.68	130
1997	882.03	702	783	99	6.73	15
1998	552,360.93	436,476	487,038	65,322	6.68	9,779
1999	48,150.89	37,702	42,069	6,081	6.70	908
2000	12,873.57	9,991	11,148	1,725	6.68	258
2002	35,288.07	26,815	29,921	5,367	6.69	802
2003	39,898.68	29,932	33,399	6,499	6.72	967
2004	26,632.62	19,703	21,985	4,647	6.74	689
2007	9,939.28	7,022	7,835	2,104	6.72	313
2008	92,178.51	63,889	71,290	20,888	6.72	3,108
2009	66,266.41	44,968	50,177	16,089	6.71	2,398
2013	88,745.83	53,416	59,604	29,142	6.72	4,337
2014	46,877.95	27,072	30,208	16,670	6.71	2,484
2017	32,750.00	15,694	17,512	15,238	6.70	2,274
2018	88,282.65	38,456	42,911	45,372	6.70	6,772
2019	103,148.79	39,589	44,175	58,974	6.69	8,815
2020	17,716.37	5,699	6,359	11,357	6.68	1,700
	1,619,963.43	1,162,579	1,297,255	322,708		48,193

HOPEWELL CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2031

1961	239,859.67	209,561	233,837	6,023	7.53	800
1962	7,213.52	6,292	7,021	193	7.53	26
1963	1,692.49	1,474	1,645	48	7.54	6
1965	1,097.03	952	1,062	35	7.55	5
1968	723.51	624	696	27	7.57	4
1969	984.98	847	945	40	7.58	5
1971	581.69	498	556	26	7.59	3
1974	9,535.06	8,101	9,039	496	7.60	65
1975	9,920.85	8,405	9,379	542	7.61	71
1976	1,063.87	899	1,003	61	7.61	8
1978	939.29	789	880	59	7.62	8
1979	10,738.67	8,988	10,029	709	7.62	93
1980	13,487.17	11,249	12,552	935	7.63	123
1981	1,293.50	1,075	1,200	94	7.63	12

PEOPLES NATURAL GAS COMPANY LLC

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)
HOPEWELL CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
1982	1,138.72	943	1,052	86	7.64	11
1984	12,521.03	10,495	11,711	810	7.56	107
1985	21,310.45	17,730	19,784	1,527	7.71	198
1986	11,112.74	9,210	10,277	836	7.68	109
1987	8,570.94	7,068	7,887	684	7.69	89
1988	74,173.84	61,038	68,109	6,065	7.57	801
1989	378.88	309	345	34	7.67	4
1990	39,513.21	32,108	35,827	3,686	7.65	482
1991	17,717.03	14,305	15,962	1,755	7.67	229
1992	13,808.43	11,103	12,389	1,419	7.59	187
1993	10,248.35	8,162	9,108	1,141	7.71	148
1994	10,675.48	8,469	9,450	1,225	7.60	161
1995	11,376.20	8,939	9,975	1,402	7.68	183
1998	70,618.91	54,207	60,486	10,132	7.62	1,330
2000	46,479.64	34,888	38,929	7,550	7.70	981
2001	36,503.82	27,108	30,248	6,256	7.68	815
2002	13,837.16	10,163	11,340	2,497	7.65	326
2003	34,041.04	24,646	27,501	6,540	7.69	850
2005	54,154.92	38,071	42,481	11,674	7.67	1,522
2006	190,619.30	131,870	147,146	43,473	7.65	5,683
2007	24,500.00	16,636	18,563	5,937	7.64	777
2008	11,530.52	7,660	8,547	2,983	7.66	389
2009	14,840.00	9,628	10,743	4,097	7.67	534
2014	12,466.11	6,788	7,574	4,892	7.67	638
2018	219,474.84	88,448	98,694	120,781	7.65	15,788
2019	15,269.00	5,388	6,012	9,257	7.64	1,212
2020	98,227.80	28,840	32,181	66,047	7.62	8,668
2021	68,867.56	15,295	17,067	51,801	7.59	6,825
	1,443,107.22	949,269	1,059,234	383,873		50,276

SOUTHERN DIV AND MON CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2027

1947	57,166.96	53,923	57,167
1948	27,660.35	26,073	27,660
1949	1,266.73	1,193	1,267
1953	1,917.47	1,802	1,917
1954	2,355.29	2,212	2,355
1959	65,507.73	61,282	65,508

PEOPLES NATURAL GAS COMPANY LLC

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)
SOUTHERN DIV AND MON CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2027						
1960	1,184.13	1,107	1,184			
1961	5,571.32	5,204	5,571			
1962	3,383.71	3,158	3,384			
1964	476.07	443	476			
1966	1,683.43	1,565	1,683			
1969	1,559.80	1,445	1,560			
1971	11,780.11	10,886	11,780			
1972	6,154.32	5,680	6,154			
1973	2,390.11	2,203	2,390			
1975	1,247.81	1,147	1,248			
1978	2,389.28	2,186	2,389			
1979	8,709.67	7,955	8,710			
1981	1,869.15	1,700	1,869			
1982	11,780.12	10,696	11,780			
1983	19,931.83	18,254	19,932			
1984	15,807.70	14,426	15,808			
1985	109,553.81	99,519	109,554			
1986	56,131.64	50,906	56,132			
1987	82,066.79	74,205	82,067			
1988	21,602.55	19,524	21,603			
1989	14,727.43	13,234	14,727			
1990	3,194.14	2,871	3,194			
1992	43,057.95	38,382	43,058			
1993	3,763.95	3,338	3,764			
1994	5,127.23	4,531	5,127			
1996	9,452.47	8,295	9,452			
1997	1,576.21	1,378	1,575	1	3.77	
1998	64,019.11	55,581	63,515	504	3.82	132
2000	13,091.82	11,252	12,858	234	3.79	62
2001	7,576.38	6,466	7,389	187	3.81	49
2002	357,642.37	303,567	346,902	10,741	3.77	2,849
2008	19,439.50	15,538	17,756	1,683	3.81	442
2009	28,742.44	22,681	25,919	2,824	3.79	745
2019	50,213.87	26,277	30,028	20,186	3.80	5,312
2020	1.00			1	3.79	
2021	61,020.93	22,199	25,368	35,653	3.79	9,407
	1,203,794.68	1,014,284	1,131,781	72,014		18,998

PEOPLES NATURAL GAS COMPANY LLC

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)
GROVE CITY - LEASED FULLY ACCRUED						
1982	20,774.82	20,775	20,775			
1985	335.13	335	335			
1987	6,381.82	6,382	6,382			
1989	1,068.50	1,068	1,069			
1997	8,903.57	8,904	8,904			
	37,463.84	37,464	37,464			
NORTHERN DIVISION H.Q. - KISKI INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2037						
1977	574,656.36	431,458	483,260	91,397	13.14	6,956
1978	6,521.93	4,873	5,458	1,064	13.15	81
1979	9,349.20	6,949	7,783	1,566	13.16	119
1981	16,129.01	11,856	13,279	2,850	13.19	216
1983	3,996.10	3,017	3,379	617	13.03	47
1984	8,494.75	6,355	7,118	1,377	13.19	104
1985	30,698.24	22,846	25,589	5,109	13.12	389
1986	11,922.75	8,818	9,877	2,046	13.09	156
1987	23,108.71	16,966	19,003	4,106	13.09	314
1988	6,440.97	4,689	5,252	1,189	13.14	90
1990	1,876.08	1,344	1,505	371	13.13	28
1991	72.90	52	58	15	13.08	1
1994	22,760.50	15,666	17,547	5,214	13.21	395
1997	156,811.27	104,217	116,730	40,082	13.20	3,037
1998	10,184.58	6,689	7,492	2,692	13.15	205
1999	2,719.86	1,755	1,966	754	13.29	57
2002	37,658.07	23,197	25,982	11,676	13.20	885
2008	376,870.14	201,211	225,369	151,501	13.24	11,443
2012	5,896.34	2,699	3,023	2,873	13.22	217
2013	470.34	205	230	241	13.20	18
2017	9,500.00	3,029	3,393	6,107	13.18	463
2019	51,848.55	12,532	14,037	37,812	13.07	2,893



PEOPLES NATURAL GAS COMPANY LLC

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)
NORTHERN DIVISION H.Q. - KISKI						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
2020	35,849.00	7,016	7,858	27,991	13.01	2,151
2021	911,733.42	130,925	146,644	765,089	12.92	59,217
2022	1,825.65	154	172	1,653	12.70	130
	2,317,394.72	1,028,518	1,152,004	1,165,391		89,612
	24,751,013.56	15,495,066	17,290,050	7,460,963		766,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7						3.10

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1886	72.49	69	71	1	3.12	
1889	26.33	25	26			
1890	7.25	7	7			
1892	5.14	5	5			
1894	2.35	2	2			
1895	6.38	6	6			
1896	40.58	37	38	3	6.49	
1897	94.83	86	89	6	6.83	1
1898	169.97	153	158	12	7.16	2
1899	25.10	23	24	1	7.50	
1900	681,331.34	608,252	629,135	52,196	7.83	6,666
1901	29,071.58	25,818	26,704	2,368	8.17	290
1902	94,421.92	83,427	86,291	8,131	8.50	957
1903	66,961.24	58,852	60,873	6,088	8.84	689
1904	38,888.35	34,003	35,170	3,718	9.17	405
1905	51,051.43	44,401	45,925	5,126	9.51	539
1906	56,527.02	48,900	50,579	5,948	9.85	604
1907	45,769.50	39,387	40,739	5,030	10.18	494
1908	32,056.33	27,437	28,379	3,677	10.52	350
1909	18,774.76	15,982	16,531	2,244	10.86	207
1910	16,571.93	14,029	14,511	2,061	11.20	184
1911	31,228.65	26,292	27,195	4,034	11.54	350
1912	22,496.56	18,835	19,482	3,015	11.88	254
1913	134,033.25	111,579	115,410	18,623	12.23	1,523
1914	130,485.52	108,017	111,725	18,761	12.57	1,493
1915	31,911.67	26,264	27,166	4,746	12.92	367
1916	49,477.25	40,490	41,880	7,597	13.26	573
1917	32,462.89	26,411	27,318	5,145	13.61	378
1918	37,104.26	30,009	31,039	6,065	13.96	434
1919	28,381.43	22,818	23,601	4,780	14.31	334
1920	1,674.97	1,339	1,385	290	14.66	20
1921	37,421.84	29,727	30,748	6,674	15.01	445
1922	42,885.34	33,856	35,018	7,867	15.37	512
1923	68,123.34	53,454	55,289	12,834	15.72	816
1924	104,554.62	81,524	84,323	20,232	16.08	1,258
1925	206,676.78	160,131	165,629	41,048	16.44	2,497
1926	144,492.74	111,239	115,058	29,435	16.80	1,752
1927	135,612.41	103,715	107,276	28,336	17.17	1,650
1928	167,597.33	127,351	131,723	35,874	17.53	2,046
1929	127,095.85	95,931	99,225	27,871	17.90	1,557
1930	115,691.99	86,738	89,716	25,976	18.27	1,422
1931	121,595.49	90,547	93,656	27,939	18.64	1,499
1932	99,554.04	73,629	76,157	23,397	19.01	1,231
1933	35,543.47	26,102	26,998	8,545	19.39	441

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1934	25,236.99	18,406	19,038	6,199	19.76	314
1935	45,187.65	32,721	33,844	11,344	20.14	563
1936	62,501.18	44,924	46,466	16,035	20.53	781
1937	143,613.46	102,477	105,995	37,618	20.91	1,799
1938	123,223.54	87,269	90,265	32,959	21.30	1,547
1939	210,669.56	148,075	153,159	57,511	21.69	2,651
1940	295,812.48	206,338	213,422	82,390	22.08	3,731
1941	234,508.67	162,292	167,864	66,645	22.48	2,965
1942	130,044.74	89,303	92,369	37,676	22.87	1,647
1943	44,616.11	30,394	31,437	13,179	23.27	566
1944	76,824.03	51,904	53,686	23,138	23.68	977
1945	59,996.87	40,206	41,586	18,411	24.08	765
1946	235,625.86	156,578	161,954	73,672	24.49	3,008
1947	222,019.86	146,289	151,311	70,709	24.90	2,840
1948	138,959.74	90,762	93,878	45,082	25.32	1,780
1949	559,562.59	362,261	374,698	184,865	25.74	7,182
1950	769,661.07	493,845	510,800	258,861	26.16	9,895
1951	861,867.95	548,053	566,869	294,999	26.58	11,099
1952	1,393,978.08	878,206	908,357	485,621	27.01	17,979
1953	1,542,846.68	962,690	995,741	547,106	27.45	19,931
1954	855,442.35	528,732	546,885	308,557	27.88	11,067
1955	1,118,967.33	684,864	708,377	410,590	28.32	14,498
1956	1,552,146.05	940,647	972,942	579,204	28.76	20,139
1957	1,177,707.07	706,459	730,713	446,994	29.21	15,303
1958	1,447,424.43	859,336	888,839	558,585	29.66	18,833
1959	1,210,579.96	711,252	735,671	474,909	30.11	15,772
1960	1,091,262.99	634,275	656,051	435,212	30.57	14,237
1961	1,396,932.32	802,943	830,510	566,422	31.04	18,248
1962	1,374,968.55	781,656	808,492	566,477	31.50	17,983
1963	1,493,773.65	839,575	868,400	625,374	31.97	19,561
1964	1,465,881.06	814,268	842,224	623,657	32.45	19,219
1965	1,685,772.77	925,321	957,089	728,684	32.93	22,128
1966	1,930,194.73	1,046,803	1,082,742	847,453	33.41	25,365
1967	1,993,104.22	1,067,546	1,104,197	888,907	33.90	26,221
1968	2,317,612.06	1,225,484	1,267,558	1,050,054	34.40	30,525
1969	1,879,073.04	980,726	1,014,397	864,676	34.90	24,776
1970	1,890,741.81	973,864	1,007,299	883,443	35.40	24,956
1971	2,598,957.43	1,320,478	1,365,813	1,233,144	35.91	34,340
1972	3,216,464.80	1,611,771	1,667,107	1,549,358	36.42	42,541
1973	3,952,919.07	1,952,623	2,019,661	1,933,258	36.94	52,335
1974	3,551,863.15	1,728,727	1,788,078	1,763,785	37.47	47,072
1975	2,124,289.56	1,018,491	1,053,458	1,070,832	38.00	28,180
1976	1,658,212.28	782,759	809,633	848,579	38.54	22,018
1977	3,978,090.43	1,848,459	1,911,921	2,066,169	39.08	52,870

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1978	3,058,196.34	1,397,963	1,445,958	1,612,238	39.63	40,682
1979	3,581,164.63	1,610,056	1,665,333	1,915,832	40.18	47,681
1980	4,824,698.69	2,132,131	2,205,332	2,619,367	40.74	64,295
1981	5,721,683.83	2,483,840	2,569,116	3,152,568	41.31	76,315
1982	4,931,395.08	2,102,254	2,174,429	2,756,966	41.88	65,830
1983	3,554,380.93	1,912,968	1,978,645	1,575,736	34.46	45,727
1984	4,962,661.26	2,624,255	2,714,352	2,248,309	34.90	64,421
1985	5,773,090.23	2,996,811	3,099,698	2,673,392	35.36	75,605
1986	5,043,274.11	2,568,035	2,656,202	2,387,072	35.82	66,641
1987	5,698,276.83	2,844,010	2,941,651	2,756,626	36.30	75,940
1988	4,463,936.52	2,197,596	2,273,045	2,190,892	36.26	60,422
1989	5,078,475.95	2,446,810	2,530,815	2,547,661	36.75	69,324
1990	6,500,626.10	3,061,795	3,166,914	3,333,712	37.25	89,496
1991	5,826,650.00	2,680,259	2,772,279	3,054,371	37.76	80,889
1992	7,858,940.60	3,551,455	3,673,385	4,185,556	37.80	110,729
1993	7,074,919.17	3,115,794	3,222,766	3,852,153	38.33	100,500
1994	8,467,356.73	3,630,803	3,755,457	4,711,900	38.86	121,253
1995	7,930,156.00	3,328,286	3,442,554	4,487,602	38.95	115,214
1996	5,618,658.01	2,289,603	2,368,210	3,250,448	39.50	82,290
1997	5,077,639.59	2,006,175	2,075,052	3,002,588	40.06	74,952
1998	2,942,767.81	1,132,966	1,171,863	1,770,905	40.20	44,052
1999	4,962,937.58	1,847,205	1,910,624	3,052,314	40.77	74,867
2000	4,365,031.46	1,577,522	1,631,682	2,733,349	40.94	66,765
2001	5,489,364.69	1,910,299	1,975,884	3,513,481	41.53	84,601
2002	7,617,729.18	2,564,128	2,652,160	4,965,569	41.72	119,021
2003	10,120,764.09	3,265,971	3,378,099	6,742,665	42.33	159,288
2004	12,124,331.98	3,764,605	3,893,853	8,230,479	42.56	193,385
2005	15,346,498.75	4,544,098	4,700,107	10,646,392	43.18	246,558
2006	12,798,588.69	3,624,560	3,749,000	9,049,589	43.44	208,324
2007	8,774,004.39	2,354,943	2,435,794	6,338,210	44.07	143,821
2008	8,012,493.35	2,041,583	2,111,675	5,900,818	44.36	133,021
2009	11,789,729.14	2,838,967	2,936,435	8,853,294	44.66	198,238
2010	10,758,392.88	2,422,790	2,505,970	8,252,423	45.31	182,132
2011	16,231,366.43	3,416,703	3,534,006	12,697,360	45.64	278,207
2012	43,909,440.64	8,579,905	8,874,473	35,034,968	45.98	761,961
2013	21,372,973.13	3,847,135	3,979,216	17,393,757	46.33	375,432
2014	26,546,650.50	4,356,305	4,505,867	22,040,784	46.70	471,965
2015	33,691,755.68	4,979,641	5,150,604	28,541,152	47.08	606,227
2016	31,891,964.14	4,158,712	4,301,490	27,590,474	47.78	577,448
2017	51,451,480.29	5,870,614	6,072,166	45,379,314	47.89	947,574
2018	77,988,024.84	7,533,643	7,792,291	70,195,734	48.31	1,453,027
2019	64,064,154.71	5,048,255	5,221,573	58,842,582	48.74	1,207,275
2020	69,862,267.72	4,226,667	4,371,778	65,490,490	49.19	1,331,378

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
2021	128,862,129.77	5,412,209	5,598,023	123,264,107	49.38	2,496,235
2022	152,394,504.34	3,505,074	3,625,411	148,769,093	49.59	2,999,982
2023	111,488,940.98	735,827	761,090	110,727,851	49.92	2,218,106
	1,113,081,583.49	178,468,177	184,595,403	928,486,180		19,851,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8 1.78

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1875	61.81	61	62			
1876	21.73	21	22			
1885	6,437.23	6,082	6,291	146	4.14	35
1888	7,601.43	7,078	7,321	280	5.16	54
1889	15,893.89	14,730	15,236	658	5.49	120
1890	38.69	36	37	2	5.83	
1891	26,766.05	24,568	25,411	1,355	6.16	220
1893	36.90	34	35	2	6.83	
1894	802.55	726	751	52	7.17	7
1896	6,726.57	6,023	6,230	497	7.84	63
1897	1,457.13	1,298	1,343	114	8.17	14
1898	90.25	80	83	7	8.51	1
1899	7,992.79	7,051	7,293	700	8.84	79
1900	294,728.46	258,654	267,534	27,194	9.18	2,962
1901	15,654.21	13,669	14,138	1,516	9.51	159
1902	53,133.40	46,155	47,740	5,393	9.85	548
1903	37,125.64	32,081	33,182	3,944	10.19	387
1904	21,327.01	18,333	18,962	2,365	10.53	225
1905	17,850.01	15,265	15,789	2,061	10.86	190
1906	20,008.92	17,021	17,605	2,404	11.20	215
1907	3,587.77	3,036	3,140	448	11.54	39
1908	48,836.37	41,101	42,512	6,324	11.88	532
1909	15,577.46	13,039	13,487	2,090	12.22	171
1910	8,311.18	6,918	7,156	1,155	12.57	92
1911	13,910.71	11,516	11,911	2,000	12.91	155
1912	10,106.87	8,320	8,606	1,501	13.26	113
1913	12,266.01	10,042	10,387	1,879	13.60	138
1914	9,349.60	7,611	7,872	1,478	13.95	106
1915	18,787.05	15,205	15,727	3,060	14.30	214
1916	8,806.79	7,087	7,330	1,477	14.65	101
1917	12,385.28	9,908	10,248	2,137	15.00	142
1918	9,885.49	7,862	8,132	1,753	15.35	114
1919	4,970.86	3,930	4,065	906	15.71	58
1920	5,350.20	4,205	4,349	1,001	16.06	62
1921	30,613.50	23,911	24,732	5,882	16.42	358
1922	9,936.55	7,713	7,978	1,959	16.78	117
1923	27,707.03	21,375	22,109	5,598	17.14	327
1924	24,371.60	18,685	19,326	5,046	17.50	288
1925	24,330.14	18,533	19,169	5,161	17.87	289
1926	20,513.00	15,527	16,060	4,453	18.23	244
1927	53,848.14	40,494	41,884	11,964	18.60	643
1928	26,242.43	19,605	20,278	5,964	18.97	314
1929	31,446.95	23,338	24,139	7,308	19.34	378
1930	71,680.23	52,833	54,647	17,033	19.72	864

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1931	46,812.14	34,266	35,442	11,370	20.10	566
1932	27,760.04	20,183	20,876	6,884	20.47	336
1933	18,268.01	13,187	13,640	4,628	20.86	222
1934	11,106.36	7,961	8,234	2,872	21.24	135
1935	20,157.40	14,347	14,840	5,317	21.62	246
1936	17,705.70	12,510	12,939	4,767	22.01	217
1937	58,388.06	40,949	42,355	16,033	22.40	716
1938	59,928.76	41,710	43,142	16,787	22.80	736
1939	53,105.59	36,685	37,944	15,162	23.19	654
1940	124,069.03	85,046	87,966	36,103	23.59	1,530
1941	283,145.31	192,576	199,188	83,957	23.99	3,500
1942	106,246.73	71,695	74,156	32,091	24.39	1,316
1943	43,523.87	29,132	30,132	13,392	24.80	540
1944	82,046.47	54,468	56,338	25,708	25.21	1,020
1945	67,484.95	44,432	45,957	21,528	25.62	840
1946	150,680.87	98,364	101,741	48,940	26.04	1,879
1947	158,566.27	102,624	106,147	52,419	26.46	1,981
1948	158,098.65	101,436	104,919	53,180	26.88	1,978
1949	359,183.62	228,441	236,284	122,900	27.30	4,502
1950	376,482.15	237,285	245,432	131,050	27.73	4,726
1951	1,094,464.45	683,526	706,993	387,471	28.16	13,760
1952	732,048.64	452,897	468,446	263,603	28.60	9,217
1953	876,499.48	537,119	555,560	320,939	29.04	11,052
1954	475,373.89	288,519	298,425	176,949	29.48	6,002
1955	1,050,440.24	631,241	652,913	397,527	29.93	13,282
1956	887,899.88	528,238	546,374	341,526	30.38	11,242
1957	1,332,706.45	784,871	811,817	520,889	30.83	16,896
1958	2,199,378.91	1,281,798	1,325,805	873,574	31.29	27,919
1959	3,127,801.74	1,803,709	1,865,635	1,262,167	31.75	39,753
1960	2,294,951.19	1,309,339	1,354,292	940,659	32.21	29,204
1961	3,144,079.08	1,774,110	1,835,019	1,309,060	32.68	40,057
1962	2,541,534.67	1,417,846	1,466,524	1,075,011	33.16	32,419
1963	2,325,622.76	1,282,511	1,326,543	999,080	33.64	29,699
1964	2,535,808.64	1,382,193	1,429,647	1,106,162	34.12	32,420
1965	2,971,389.16	1,600,182	1,655,120	1,316,269	34.61	38,031
1966	3,556,167.43	1,891,881	1,956,834	1,599,333	35.10	45,565
1967	4,145,458.60	2,178,314	2,253,101	1,892,358	35.59	53,171
1968	4,471,273.64	2,319,115	2,398,736	2,072,538	36.10	57,411
1969	3,858,288.66	1,975,444	2,043,266	1,815,023	36.60	49,591
1970	2,996,666.76	1,513,916	1,565,892	1,430,775	37.11	38,555
1971	4,531,698.82	2,258,010	2,335,533	2,196,166	37.63	58,362
1972	6,724,976.23	3,304,183	3,417,623	3,307,353	38.15	86,693
1973	7,874,574.07	3,813,420	3,944,344	3,930,230	38.68	101,609
1974	6,254,341.16	2,984,572	3,087,039	3,167,302	39.21	80,778

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1975	3,402,999.20	1,599,410	1,654,321	1,748,678	39.75	43,992
1976	2,862,979.28	1,324,615	1,370,092	1,492,887	40.30	37,044
1977	5,065,041.10	2,306,265	2,385,444	2,679,597	40.85	65,596
1978	3,794,245.01	1,699,822	1,758,181	2,036,064	41.40	49,180
1979	7,963,737.22	3,508,265	3,628,712	4,335,025	41.96	103,313
1980	10,194,104.26	4,413,334	4,564,854	5,629,250	42.53	132,360
1981	14,492,822.28	6,164,232	6,375,864	8,116,958	43.10	188,328
1982	9,267,925.14	3,870,286	4,003,162	5,264,763	43.68	120,530
1983	6,878,085.99	3,619,249	3,743,506	3,134,580	36.17	86,662
1984	8,962,903.26	4,633,821	4,792,911	4,169,992	36.59	113,965
1985	17,251,301.43	8,822,316	9,125,207	8,126,094	36.46	222,877
1986	11,820,904.65	5,931,730	6,135,380	5,685,525	36.90	154,079
1987	17,891,119.55	8,800,642	9,102,788	8,788,332	37.36	235,234
1988	12,363,005.51	5,956,496	6,160,996	6,202,010	37.82	163,988
1989	14,482,539.10	6,828,517	7,062,956	7,419,583	38.30	193,723
1990	17,075,955.69	7,872,016	8,142,281	8,933,675	38.78	230,368
1991	16,019,098.63	7,266,263	7,515,731	8,503,368	38.75	219,442
1992	17,763,096.98	7,861,947	8,131,866	9,631,231	39.25	245,382
1993	12,901,777.27	5,565,827	5,756,915	7,144,862	39.76	179,700
1994	13,577,731.61	5,702,647	5,898,432	7,679,300	40.28	190,648
1995	15,504,611.26	6,375,496	6,594,382	8,910,229	40.33	220,933
1996	10,889,927.70	4,349,437	4,498,763	6,391,165	40.86	156,416
1997	11,469,207.63	4,442,024	4,594,529	6,874,679	41.40	166,055
1998	10,604,423.51	4,003,170	4,140,608	6,463,816	41.50	155,755
1999	11,235,517.48	4,099,840	4,240,597	6,994,920	42.06	166,308
2000	9,810,947.22	3,454,435	3,573,034	6,237,913	42.62	146,361
2001	18,173,472.82	6,204,424	6,417,436	11,756,037	42.77	274,866
2002	23,407,005.67	7,679,839	7,943,506	15,463,500	43.35	356,713
2003	20,280,784.30	6,420,896	6,641,340	13,639,444	43.53	313,334
2004	22,574,068.16	6,835,428	7,070,104	15,503,964	44.13	351,325
2005	25,029,769.67	7,276,154	7,525,961	17,503,809	44.33	394,852
2006	21,152,993.65	5,846,687	6,047,417	15,105,577	44.94	336,128
2007	20,789,993.55	5,478,163	5,666,241	15,123,753	45.18	334,744
2008	16,826,544.90	4,184,762	4,328,435	12,498,110	45.81	272,825
2009	16,974,807.36	3,992,475	4,129,546	12,845,261	46.07	278,821
2010	19,789,662.14	4,351,747	4,501,153	15,288,509	46.71	327,307
2011	14,603,061.30	3,002,389	3,105,468	11,497,593	47.01	244,578
2012	20,528,104.76	3,920,868	4,055,480	16,472,625	47.31	348,185
2013	17,399,503.53	3,060,573	3,165,650	14,233,854	47.64	298,779
2014	14,432,971.18	2,302,059	2,381,094	12,051,877	48.30	249,521
2015	17,018,901.66	2,445,616	2,529,580	14,489,322	48.65	297,828
2016	23,975,902.68	3,059,325	3,164,359	20,811,544	49.01	424,639
2017	34,188,255.77	3,794,896	3,925,183	30,263,073	49.39	612,737
2018	58,574,426.46	5,505,996	5,695,029	52,879,397	49.78	1,062,262



PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
2019	66,443,596.12	5,096,224	5,271,189	61,172,407	50.18	1,219,060
2020	63,257,434.13	3,725,863	3,853,781	59,403,653	50.60	1,173,985
2021	87,590,235.08	3,591,200	3,714,494	83,875,741	50.74	1,653,050
2022	102,494,663.81	2,295,880	2,374,703	100,119,961	50.92	1,966,221
2023	71,260,319.44	463,192	479,094	70,781,225	51.21	1,382,176
	1,165,575,266.51	271,331,769	280,647,217	884,928,049		19,123,641
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.3	1.64

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1898	99.28	99	99			
1900	139.47	139	139			
1901	89.90	90	90			
1902	121.30	121	121			
1905	1.71	2	2			
1906	66.86	67	67			
1907	32.77	33	33			
1911	78.23	78	78			
1919	308.14	308	308			
1921	204.26	204	204			
1922	671.98	672	672			
1924	288.10	286	288			
1925	537.89	530	538			
1926	39.11	38	39			
1927	1,000.39	972	1,000			
1928	2,622.99	2,530	2,623			
1929	982.88	941	983			
1930	1,444.61	1,374	1,445			
1931	276.86	262	277			
1932	285.31	268	285			
1933	92.49	86	92			
1934	1,489.57	1,383	1,490			
1935	306.30	283	306			
1936	594.12	546	594			
1937	5,081.84	4,647	5,082			
1938	1,153.28	1,049	1,153			
1939	272.51	247	273			
1940	3,759.38	3,386	3,759			
1941	821.88	736	822			
1942	1,655.33	1,475	1,655			
1943	2,616.47	2,318	2,616			
1944	1,484.99	1,308	1,485			
1945	2,247.28	1,967	2,247			
1946	2,051.10	1,784	2,051			
1947	3,380.12	2,922	3,380			
1948	4,184.82	3,595	4,185			
1949	16,010.73	13,664	15,976	35	7.33	5
1950	25,300.31	21,445	25,074	226	7.62	30
1951	44,453.13	37,421	43,753	700	7.91	88
1952	77,051.89	64,400	75,297	1,755	8.21	214
1953	123,422.24	102,416	119,746	3,676	8.51	432
1954	36,062.59	29,708	34,735	1,328	8.81	151
1955	88,965.78	72,738	85,046	3,920	9.12	430
1956	62,411.33	50,641	59,210	3,201	9.43	339

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1957	67,360.24	54,212	63,385	3,975	9.76	407
1958	174,353.95	139,204	162,759	11,595	10.08	1,150
1959	74,778.31	59,195	69,211	5,567	10.42	534
1960	61,876.88	48,561	56,778	5,099	10.76	474
1961	85,162.83	66,240	77,449	7,714	11.11	694
1962	110,709.75	85,335	99,775	10,935	11.46	954
1963	85,389.48	65,186	76,216	9,173	11.83	775
1964	67,158.00	50,771	59,362	7,796	12.20	639
1965	75,118.65	56,219	65,732	9,387	12.58	746
1966	76,108.20	56,366	65,904	10,204	12.97	787
1967	93,456.02	68,466	80,051	13,405	13.37	1,003
1968	179,571.81	130,046	152,051	27,521	13.79	1,996
1969	132,066.75	94,533	110,529	21,538	14.21	1,516
1970	104,199.49	73,690	86,159	18,040	14.64	1,232
1971	159,479.16	111,380	130,227	29,252	15.08	1,940
1972	280,948.33	193,686	226,460	54,488	15.53	3,509
1973	232,535.39	158,124	184,880	47,655	16.00	2,978
1974	272,253.62	182,573	213,466	58,788	16.47	3,569
1975	277,071.74	183,144	214,134	62,938	16.95	3,713
1976	526,003.09	342,428	400,371	125,632	17.45	7,200
1977	264,556.53	169,581	198,276	66,281	17.95	3,693
1978	423,167.14	266,849	312,003	111,164	18.47	6,019
1979	422,793.02	262,216	306,586	116,207	18.99	6,119
1980	413,439.06	251,950	294,583	118,856	19.53	6,086
1981	1,360,730.19	814,533	952,361	408,369	20.07	20,347
1982	1,025,774.13	602,540	704,497	321,277	20.63	15,573
1983	733,340.54	500,725	585,453	147,888	18.66	7,925
1984	780,307.05	525,693	614,646	165,661	18.97	8,733
1985	1,140,436.23	753,030	880,451	259,985	19.64	13,238
1986	903,736.46	587,790	687,251	216,485	19.98	10,835
1987	934,784.92	598,449	699,713	235,072	20.33	11,563
1988	951,168.50	595,431	696,185	254,984	21.01	12,136
1989	842,056.41	517,865	605,494	236,562	21.39	11,059
1990	818,516.82	494,057	577,657	240,860	21.78	11,059
1991	1,385,679.14	820,183	958,967	426,712	22.18	19,239
1992	953,761.95	549,939	642,995	310,767	22.89	13,577
1993	702,476.60	396,267	463,320	239,157	23.31	10,260
1994	1,082,881.95	596,885	697,885	384,997	23.75	16,210
1995	741,127.15	398,726	466,195	274,932	24.19	11,366
1996	345,471.40	181,131	211,780	133,691	24.65	5,424
1997	895,814.26	457,044	534,381	361,433	25.12	14,388
1998	523,041.10	259,324	303,205	219,836	25.59	8,591
1999	598,939.42	288,030	336,768	262,171	26.09	10,049
2000	688,297.62	320,471	374,698	313,600	26.59	11,794

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2001	1,781,786.50	801,804	937,478	844,308	27.09	31,167
2002	1,087,625.71	471,921	551,775	535,851	27.61	19,408
2003	1,006,609.74	420,159	491,255	515,355	28.14	18,314
2004	863,763.15	346,024	404,575	459,188	28.68	16,011
2005	1,257,026.55	484,081	565,993	691,034	29.00	23,829
2006	3,426,658.56	1,258,954	1,471,983	1,954,676	29.56	66,126
2007	1,291,241.69	452,968	529,615	761,627	29.92	25,455
2008	4,730,689.08	1,578,631	1,845,754	2,884,935	30.29	95,244
2009	3,236,691.97	1,022,471	1,195,485	2,041,207	30.68	66,532
2010	711,090.47	211,621	247,430	463,660	31.08	14,918
2011	2,010,732.00	560,190	654,981	1,355,751	31.50	43,040
2012	774,099.36	201,421	235,504	538,595	31.75	16,964
2013	2,650,866.73	638,859	746,961	1,903,906	32.03	59,441
2014	1,076,081.38	237,706	277,929	798,152	32.33	24,688
2015	2,302,644.90	460,759	538,725	1,763,920	32.65	54,025
2016	1,184,420.32	212,248	248,163	936,257	32.83	28,518
2017	6,042,699.03	954,142	1,115,593	4,927,106	32.89	149,806
2018	775,005.76	105,323	123,145	651,861	32.86	19,838
2019	1,580,734.47	178,465	208,663	1,372,071	32.73	41,921
2020	2,401,698.74	213,751	249,920	2,151,779	32.42	66,372
2021	6,890,720.54	440,317	514,823	6,375,898	31.73	200,942
2022	5,314,031.65	197,151	230,511	5,083,521	30.28	167,884
2023	5,382,215.80	65,125	76,145	5,306,070	27.29	194,433
	80,361,194.90	25,371,338	29,661,973	50,699,222		1,747,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.17

PEOPLES NATURAL GAS COMPANY LLC

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	34,778	186	7.58	25
1949	36,263.61	31,062	35,835	429	7.89	54
1950	33,970.53	28,906	33,347	624	8.20	76
1951	39,749.37	33,592	38,754	995	8.52	117
1952	42,488.45	35,659	41,138	1,350	8.84	153
1953	58,868.84	49,054	56,591	2,278	9.17	248

PEOPLES NATURAL GAS COMPANY LLC

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						
1954	95,279.86	78,822	90,933	4,347	9.50	458
1955	119,119.59	97,808	112,837	6,283	9.84	639
1956	163,428.40	133,121	153,575	9,853	10.20	966
1957	200,653.31	162,164	187,081	13,572	10.55	1,286
1958	255,772.74	204,989	236,486	19,287	10.92	1,766
1959	367,463.93	291,968	336,830	30,634	11.30	2,711
1960	402,483.27	317,012	365,722	36,761	11.68	3,147
1961	573,815.64	447,783	516,586	57,230	12.08	4,738
1962	483,039.66	373,433	430,812	52,228	12.48	4,185
1963	823,683.56	630,489	727,366	96,318	12.90	7,467
1964	1,194,893.05	905,299	1,044,401	150,492	13.33	11,290
1965	1,703,524.39	1,277,337	1,473,604	229,920	13.76	16,709
1966	1,748,943.85	1,297,087	1,496,388	252,556	14.21	17,773
1967	1,596,980.51	1,171,018	1,350,949	246,032	14.67	16,771
1968	2,237,624.89	1,621,674	1,870,849	366,776	15.14	24,226
1969	2,275,665.64	1,629,377	1,879,736	395,930	15.62	25,348
1970	2,766,769.60	1,956,355	2,256,955	509,815	16.11	31,646
1971	2,831,485.74	1,976,377	2,280,053	551,433	16.61	33,199
1972	2,760,027.51	1,900,914	2,192,995	567,033	17.12	33,121
1973	2,633,549.18	1,788,891	2,063,760	569,789	17.64	32,301
1974	2,678,534.15	1,793,654	2,069,255	609,279	18.17	33,532
1975	2,671,149.97	1,761,997	2,032,733	638,417	18.72	34,103
1976	3,553,566.55	2,308,539	2,663,253	890,314	19.27	46,202
1977	3,460,167.52	2,211,981	2,551,859	908,309	19.84	45,782
1978	6,947,492.62	4,369,348	5,040,712	1,906,781	20.41	93,424
1979	6,095,616.78	3,768,188	4,347,182	1,748,435	21.00	83,259
1980	6,891,277.50	4,184,866	4,827,884	2,063,394	21.60	95,528
1981	11,455,887.05	6,831,833	7,881,565	3,574,322	22.20	161,005
1982	9,299,460.06	5,441,021	6,277,051	3,022,409	22.82	132,446
1983	6,047,927.07	3,983,770	4,595,889	1,452,038	20.81	69,776
1984	11,481,081.09	7,464,999	8,612,019	2,869,062	21.07	136,168
1985	11,642,556.13	7,420,965	8,561,219	3,081,337	21.71	141,932
1986	5,123,056.76	3,198,837	3,690,348	1,432,709	22.36	64,075
1987	16,987,086.45	10,443,661	12,048,362	4,938,724	22.66	217,949
1988	10,221,234.10	6,147,050	7,091,563	3,129,671	23.31	134,263
1989	5,565,456.23	3,289,741	3,795,220	1,770,236	23.64	74,883
1990	13,080,588.86	7,548,808	8,708,706	4,371,883	24.30	179,913
1991	9,866,978.75	5,554,122	6,407,530	3,459,449	24.98	138,489
1992	16,148,767.35	8,907,660	10,276,350	5,872,417	25.33	231,836
1993	11,062,672.23	5,940,655	6,853,455	4,209,217	26.01	161,831
1994	13,897,797.57	7,296,344	8,417,450	5,480,348	26.39	207,668
1995	12,351,821.10	6,296,958	7,264,505	5,087,316	27.08	187,862
1996	10,667,297.00	5,303,780	6,118,722	4,548,575	27.48	165,523
1997	17,158,082.16	8,261,617	9,531,040	7,627,042	28.18	270,654

PEOPLES NATURAL GAS COMPANY LLC

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						
1998	7,865,418.99	3,681,803	4,247,524	3,617,895	28.60	126,500
1999	12,165,675.99	5,497,669	6,342,403	5,823,273	29.31	198,679
2000	4,588,180.69	2,008,706	2,317,350	2,270,831	29.75	76,330
2001	13,813,666.20	5,818,316	6,712,319	7,101,347	30.46	233,137
2002	11,222,903.54	4,560,988	5,261,798	5,961,106	30.92	192,791
2003	12,090,124.20	4,705,476	5,428,487	6,661,637	31.65	210,478
2004	16,392,402.56	6,127,480	7,068,987	9,323,416	32.11	290,359
2005	15,137,599.65	5,417,747	6,250,201	8,887,399	32.59	272,703
2006	13,779,857.12	4,707,199	5,430,475	8,349,382	33.09	252,323
2007	9,952,393.97	3,217,609	3,712,005	6,240,389	33.84	184,409
2008	10,555,381.13	3,234,169	3,731,109	6,824,272	34.34	198,727
2009	11,049,807.62	3,193,394	3,684,069	7,365,739	34.85	211,355
2010	5,822,612.69	1,579,093	1,821,726	4,000,887	35.38	113,083
2011	13,994,221.54	3,541,937	4,086,167	9,908,055	35.91	275,914
2012	17,669,063.72	4,162,831	4,802,463	12,866,601	36.23	355,137
2013	10,030,361.25	2,172,576	2,506,399	7,523,962	36.78	204,567
2014	15,877,791.47	3,129,513	3,610,372	12,267,419	37.34	328,533
2015	19,709,572.77	3,508,304	4,047,366	15,662,207	37.71	415,333
2016	21,146,278.32	3,349,570	3,864,242	17,282,036	38.08	453,835
2017	22,265,483.44	3,074,863	3,547,325	18,718,158	38.48	486,439
2018	38,465,497.55	4,531,236	5,227,474	33,238,024	38.69	859,086
2019	35,766,048.72	3,458,577	3,989,998	31,776,051	38.94	816,026
2020	37,217,468.07	2,806,197	3,237,378	33,980,090	38.85	874,648
2021	42,023,197.46	2,231,432	2,574,299	39,448,898	38.65	1,020,670
2022	41,932,025.95	1,257,961	1,451,250	40,480,776	37.74	1,072,623
2023	32,470,934.43	301,980	348,380	32,122,554	35.64	901,306
	742,987,648.81	239,613,106	276,421,417	466,566,231		14,003,514

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 1.88

PEOPLES NATURAL GAS COMPANY LLC

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	22,050.94	22,051	22,051			
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	12,511.65	11,847	12,512			
1965	16,231.55	15,202	16,232			
1966	760.74	704	761			
1968	133,553.54	120,866	133,554			
1969	200,587.61	179,464	200,588			
1970	164,466.27	145,398	164,466			
1971	154,818.48	135,225	154,818			
1972	315,714.47	272,499	315,714			
1973	220,507.87	187,983	220,508			
1974	255,277.92	214,913	255,278			
1975	345,934.62	287,558	345,935			
1976	214,708.44	176,127	213,485	1,223	5.75	213
1977	231,026.70	186,988	226,650	4,377	6.10	718
1978	356,841.59	284,917	345,351	11,491	6.45	1,782
1979	260,827.20	205,401	248,968	11,859	6.80	1,744
1980	430,654.38	334,295	405,202	25,452	7.16	3,555
1981	157,476.86	120,470	146,023	11,454	7.52	1,523
1982	368,064.87	277,315	336,136	31,929	7.89	4,047
1983	43,637.29	36,634	43,637			
1984	90,682.98	75,294	90,683			
1985	333,079.53	273,325	331,311	1,769	8.34	212
1986	538,183.42	438,081	531,020	7,163	8.49	844
1987	979,902.06	786,763	953,675	26,227	8.88	2,953
1988	891,194.95	705,113	854,703	36,492	9.28	3,932
1989	742,525.78	580,952	704,201	38,325	9.50	4,034
1990	707,417.65	546,692	662,673	44,745	9.75	4,589
1991	584,600.22	443,770	537,916	46,684	10.21	4,572
1992	575,877.80	430,757	522,142	53,736	10.50	5,118
1993	1,213,271.97	893,089	1,082,558	130,714	10.82	12,081
1994	951,546.03	688,253	834,266	117,280	11.16	10,509



PEOPLES NATURAL GAS COMPANY LLC

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						
1995	653,930.05	464,160	562,631	91,299	11.52	7,925
1996	434,085.69	303,079	367,377	66,709	11.74	5,682
1997	867,477.67	592,487	718,183	149,295	12.15	12,288
1998	829,567.61	555,313	673,122	156,446	12.43	12,586
1999	462,691.21	301,906	365,955	96,736	12.87	7,516
2000	612,513.13	390,232	473,020	139,493	13.20	10,568
2001	1,613,724.78	1,001,639	1,214,136	399,589	13.55	29,490
2002	1,548,855.20	934,269	1,132,474	416,381	13.92	29,912
2003	1,110,513.90	651,650	789,897	320,617	14.20	22,579
2004	803,078.29	455,586	552,238	250,840	14.62	17,157
2005	1,058,182.68	580,519	703,676	354,507	14.95	23,713
2006	1,290,990.36	682,547	827,349	463,641	15.30	30,303
2007	1,969,697.14	999,818	1,211,929	757,768	15.68	48,327
2008	1,570,059.67	761,950	923,597	646,463	16.08	40,203
2009	1,661,512.76	769,613	932,886	728,627	16.42	44,374
2010	3,484,960.12	1,527,807	1,851,931	1,633,029	16.86	96,858
2011	2,468,926.40	1,021,395	1,238,084	1,230,842	17.24	71,395
2012	2,703,436.34	1,047,582	1,269,826	1,433,610	17.65	81,224
2013	1,747,314.53	630,606	764,389	982,926	18.00	54,607
2014	2,553,864.71	849,926	1,030,238	1,523,627	18.38	82,896
2015	3,159,591.81	957,356	1,160,459	1,999,133	18.79	106,393
2016	5,894,559.21	1,600,962	1,940,606	3,953,953	19.22	205,721
2017	10,524,307.21	2,511,100	3,043,829	7,480,478	19.67	380,299
2018	12,369,152.92	2,530,729	3,067,622	9,301,531	20.09	462,993
2019	13,837,918.61	2,341,376	2,838,098	10,999,821	20.46	537,626
2020	17,273,748.11	2,274,953	2,757,584	14,516,164	20.87	695,552
2021	4,177,623.81	386,430	468,411	3,709,213	21.25	174,551
2022	5,390,443.40	275,991	334,543	5,055,900	21.61	233,961
2023	3,504,614.62	52,569	63,721	3,440,893	21.84	157,550
	117,256,692.59	36,692,972	44,356,242	72,900,450		3,746,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.20

PEOPLES NATURAL GAS COMPANY LLC

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	39,493.98	36,579	39,494			
1937	44,300.75	40,797	44,301			
1938	60,513.93	55,409	60,514			
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	91,666	375	9.17	41
1954	114,703.74	94,891	113,413	1,291	9.50	136
1955	148,436.07	121,879	145,669	2,767	9.84	281
1956	164,350.71	133,872	160,003	4,348	10.20	426
1957	167,646.10	135,488	161,935	5,711	10.55	541
1958	171,630.98	137,554	164,404	7,227	10.92	662
1959	165,265.86	131,312	156,944	8,322	11.30	736
1960	154,202.92	121,456	145,164	9,039	11.68	774
1961	159,068.67	124,131	148,361	10,708	12.08	886
1962	160,947.17	124,427	148,715	12,232	12.48	980
1963	140,609.98	107,630	128,639	11,971	12.90	928
1964	162,909.04	123,426	147,518	15,391	13.33	1,155
1965	139,994.30	104,971	125,461	14,533	13.76	1,056

PEOPLES NATURAL GAS COMPANY LLC

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						
1966	117,011.20	86,780	103,719	13,292	14.21	935
1967	140,257.20	102,846	122,921	17,336	14.67	1,182
1968	161,613.41	117,126	139,989	21,624	15.14	1,428
1969	161,136.46	115,374	137,895	23,241	15.62	1,488
1970	184,648.89	130,563	156,048	28,601	16.11	1,775
1971	242,758.13	169,445	202,520	40,238	16.61	2,423
1972	308,987.49	212,809	254,348	54,639	17.12	3,192
1973	319,536.73	217,052	259,420	60,117	17.64	3,408
1974	203,458.92	136,244	162,838	40,621	18.17	2,236
1975	274,010.16	180,748	216,029	57,981	18.72	3,097
1976	167,654.26	108,915	130,175	37,479	19.27	1,945
1977	481,369.87	307,725	367,792	113,578	19.84	5,725
1978	856,834.12	538,872	644,058	212,776	20.41	10,425
1979	808,757.50	499,958	597,548	211,210	21.00	10,058
1980	662,586.95	402,369	480,910	181,677	21.60	8,411
1981	1,022,881.75	610,006	729,077	293,805	22.20	13,234
1982	1,158,211.65	677,658	809,934	348,278	22.82	15,262
1983	852,691.73	561,668	671,303	181,389	20.81	8,716
1984	1,099,518.34	714,907	854,454	245,064	21.07	11,631
1985	1,111,588.84	708,527	846,829	264,760	21.71	12,195
1986	1,005,109.34	627,590	750,093	255,016	22.36	11,405
1987	1,117,778.21	687,210	821,351	296,427	22.66	13,082
1988	1,227,102.81	737,980	882,031	345,072	23.31	14,804
1989	1,131,328.65	668,728	799,261	332,068	23.64	14,047
1990	1,311,193.03	756,689	904,392	406,801	24.30	16,741
1991	1,727,519.09	972,420	1,162,233	565,286	24.98	22,630
1992	1,963,335.92	1,082,976	1,294,369	668,967	25.33	26,410
1993	1,500,032.42	805,517	962,751	537,281	26.01	20,657
1994	1,739,722.72	913,354	1,091,637	648,086	26.39	24,558
1995	1,551,285.71	790,845	945,215	606,071	27.08	22,381
1996	1,785,577.81	887,789	1,061,082	724,496	27.48	26,364
1997	1,859,181.56	895,196	1,069,935	789,247	28.18	28,007
1998	1,291,040.52	604,336	722,300	568,741	28.60	19,886
1999	1,280,315.88	578,575	691,510	588,806	29.31	20,089
2000	1,375,442.09	602,169	719,710	655,732	29.75	22,041
2001	1,877,015.26	790,599	944,921	932,094	30.46	30,601
2002	2,726,477.71	1,108,041	1,324,326	1,402,152	30.92	45,348
2003	2,050,370.78	798,004	953,771	1,096,600	31.65	34,648
2004	2,706,193.48	1,011,575	1,209,030	1,497,163	32.11	46,626
2005	2,880,357.19	1,030,880	1,232,104	1,648,253	32.59	50,575
2006	2,437,696.71	832,717	995,260	1,442,437	33.09	43,591
2007	2,541,380.28	821,628	982,006	1,559,374	33.84	46,081
2008	2,963,313.68	907,959	1,085,189	1,878,125	34.34	54,692
2009	3,135,439.48	906,142	1,083,017	2,052,422	34.85	58,893

PEOPLES NATURAL GAS COMPANY LLC

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						
2010	3,070,314.21	832,669	995,203	2,075,111	35.38	58,652
2011	2,101,259.07	531,829	635,640	1,465,619	35.91	40,814
2012	2,112,021.58	497,592	594,720	1,517,302	36.23	41,880
2013	1,384,887.39	299,967	358,519	1,026,368	36.78	27,906
2014	1,926,596.88	379,732	453,854	1,472,743	37.34	39,441
2015	2,196,394.73	390,958	467,271	1,729,124	37.71	45,853
2016	2,723,796.88	431,449	515,666	2,208,131	38.08	57,987
2017	3,193,323.13	440,998	527,079	2,666,244	38.48	69,289
2018	2,710,916.07	319,346	381,681	2,329,235	38.69	60,203
2019	3,137,668.81	303,413	362,638	2,775,031	38.94	71,264
2020	2,971,306.33	224,036	267,767	2,703,539	38.85	69,589
2021	3,796,650.36	201,602	240,955	3,555,696	38.65	91,997
	90,077,512.73	33,990,576	40,505,033	49,572,480		1,516,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 1.68

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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	203,289	19.79	10,272
	12,408,558.21	4,212,201	5,612,634	6,795,925		246,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.99

PEOPLES NATURAL GAS COMPANY LLC

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

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

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			
1950	62.45	55	62			
1951	36.13	32	36			

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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						
1905	218.00	218	218			
1928	224.39	204	224			
1946	4,045.95	3,250	4,046			
1947	528.40	421	528			
1950	451.53	350	452			
1951	613.78	472	614			
1952	180.21	137	180			
1953	1,818.93	1,372	1,819			
1954	556.58	416	557			
1957	1,294.00	938	1,294			
1958	558.74	401	559			
1959	632.97	449	633			
1960	883.06	619	883			
1961	636.34	441	636			
1964	284.71	190	285			
1966	1,950.09	1,271	1,950			
1967	459.48	295	459			
1968	676.96	429	677			
1969	96.10	60	96			
1971	587.95	357	578	10	21.60	
1972	60.00	36	58	2	22.11	
1974	1,018.29	590	955	63	23.14	3
1976	464.98	260	421	44	24.20	2
1977	2,596.35	1,428	2,311	285	24.74	12
1978	1,872.84	1,012	1,638	235	25.28	9
1980	15,459.53	8,042	13,016	2,444	26.39	93
1982	52,171.53	26,067	42,188	9,984	27.52	363
1983	122,307.99	76,638	122,308			
1984	80,171.94	49,298	79,841	331	24.53	13
1985	90,140.21	54,355	88,031	2,109	25.13	84
1987	72,286.32	42,092	68,170	4,116	25.94	159
1989	829.86	465	753	77	26.81	3
1991	57,360.67	30,998	50,203	7,158	27.36	262
1992	13,462.64	7,091	11,484	1,979	28.01	71
1993	1,527.03	788	1,276	251	28.32	9
1996	103,828.86	49,641	80,397	23,432	29.65	790
1997	127,383.78	59,335	96,097	31,287	30.01	1,043
1998	1,345.00	609	986	359	30.39	12
2000	14,202.59	6,055	9,806	4,397	31.18	141
2001	5,875.07	2,422	3,923	1,952	31.60	62
2002	112,731.23	45,092	73,029	39,702	31.75	1,250
2003	108,626.01	41,843	67,767	40,859	32.19	1,269
2004	189,407.44	70,422	114,053	75,354	32.38	2,327
2005	63,039.60	22,448	36,356	26,684	32.85	812

PEOPLES NATURAL GAS COMPANY LLC

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						
2009	136,463.79	40,216	65,132	71,332	33.91	2,104
2010	1,342,658.88	374,736	606,907	735,752	34.00	21,640
2011	958,822.33	251,979	408,095	550,727	34.13	16,136
2012	50,332.00	12,367	20,029	30,303	34.29	884
2014	235,641.87	49,461	80,105	155,537	34.50	4,508
2015	373,670.25	71,707	116,134	257,536	34.39	7,489
2017	143,613.75	21,959	35,564	108,050	34.16	3,163
2018	764,237.45	101,109	163,752	600,485	33.89	17,719
2019	325,492.78	36,195	58,620	266,873	33.29	8,017
2020	5,969.29	529	857	5,112	32.55	157
2021	225,010.36	14,536	23,542	201,468	31.39	6,418
2022	111,187.19	4,258	6,896	104,291	29.32	3,557
2023	6,664,763.01	85,309	138,163	6,526,600	25.64	254,548
	12,592,730.88	1,673,678	2,705,551	9,887,180		355,129
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.82

PEOPLES NATURAL GAS COMPANY LLC

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

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						
1998	11,282.11	11,282	11,282			
2007	15,372.00	12,426	15,372			
2008	723.62	549	724			
2009	42,018.52	29,763	41,389	630	5.83	108
2010	17,167.62	11,302	15,717	1,451	6.83	212
2011	526,944.52	320,556	445,773	81,172	7.83	10,367
2013	34,396.55	17,485	24,315	10,082	9.83	1,026
2014	156,256.18	71,617	99,592	56,664	10.83	5,232
2015	1,434,510.51	585,754	814,563	619,948	11.83	52,405
2016	308,359.05	110,494	153,656	154,703	12.83	12,058
2017	30,662.08	9,454	13,147	17,515	13.83	1,266
2021	9,564.00	1,036	1,440	8,124	17.83	456
	2,587,256.76	1,181,718	1,636,970	950,286		83,130

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 3.21

PEOPLES NATURAL GAS COMPANY LLC

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						
2020	1,990,944.89	1,260,925	1,990,945			
2021	8,068,734.90	3,496,425	6,730,690	1,338,045	2.83	472,807
2022	4,011,706.71	936,052	1,801,920	2,209,787	3.83	576,968
2023	1,607,819.87	107,193	206,349	1,401,471	4.67	300,101
	15,679,206.37	5,800,595	10,729,904	4,949,303		1,349,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 8.61



PEOPLES NATURAL GAS COMPANY LLC

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	6,374.27	4,745	4,153	2,221	3.83	580
2013	131.73	89	78	54	4.83	11
2016	182,867.92	87,371	76,473	106,395	7.83	13,588
2017	52,750.52	21,686	18,981	33,770	8.83	3,824
2018	20,040.00	6,903	6,042	13,998	9.83	1,424
2019	15,022.00	4,173	3,653	11,369	10.83	1,050
2020	13,792.00	2,912	2,549	11,243	11.83	950
2021	30,392.00	4,390	3,842	26,550	12.83	2,069
	321,370.44	132,269	115,771	205,599		23,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 7.31

PEOPLES NATURAL GAS COMPANY LLC

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

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						
1999	308,710.70	300,653	196,924	111,787	0.65	111,787
2007	9,684.11	8,673	5,681	4,003	1.88	2,129
2008	17,027.48	14,979	9,811	7,216	2.07	3,486
2009	30,635.75	26,387	17,283	13,353	2.28	5,857
2010	1,790.62	1,509	988	803	2.46	326
2011	65,812.83	54,131	35,455	30,358	2.63	11,543
2012	88,265.00	70,665	46,285	41,980	2.78	15,101
2013	210,753.58	164,135	107,506	103,248	2.89	35,726
2014	1,036,951.19	781,343	511,769	525,182	3.00	175,061
2015	739,089.43	532,366	348,692	390,397	3.17	123,154
2016	4,202,867.34	2,843,240	1,862,283	2,340,584	3.43	682,386
2017	8,609,337.41	5,324,875	3,487,719	5,121,618	3.80	1,347,794
2018	7,203,972.89	3,926,886	2,572,055	4,631,918	4.31	1,074,691
2019	8,298,649.83	3,799,952	2,488,916	5,809,734	4.93	1,178,445
2020	12,038,338.25	4,330,190	2,836,214	9,202,124	5.64	1,631,582
2021	10,540,480.71	2,662,525	1,743,916	8,796,565	6.41	1,372,319
2022	3,957,621.64	548,526	359,277	3,598,345	7.25	496,323
2023	4,840,728.72	193,629	126,824	4,713,904	8.01	588,502
	62,200,717.48	25,584,664	16,757,598	45,443,119		8,856,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 14.24

PEOPLES NATURAL GAS COMPANY LLC

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

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	94,204	1,364	0.83	1,364
2000	206,628.32	191,476	195,253	11,375	1.83	6,216
2001	194,842.63	172,761	176,169	18,674	2.83	6,599
2002	342,377.53	289,881	295,599	46,779	3.83	12,214
2003	194,692.15	157,052	160,150	34,542	4.83	7,152
2004	407,591.88	312,488	318,652	88,940	5.83	15,256
2005	76,325.20	55,463	56,557	19,768	6.83	2,894
2006	185,927.78	127,671	130,189	55,739	7.83	7,119
2007	597,992.98	386,704	394,331	203,662	8.83	23,065
2008	475,653.28	288,565	294,257	181,396	9.83	18,453
2009	531,371.14	301,112	307,051	224,320	10.83	20,713
2010	339,822.19	178,974	182,504	157,318	11.83	13,298
2011	211,403.92	102,884	104,913	106,491	12.83	8,300
2012	250,479.58	111,882	114,089	136,391	13.83	9,862
2013	446,160.84	181,440	185,019	261,142	14.83	17,609
2014	20,034.77	7,346	7,491	12,544	15.83	792
2017	117,295.27	28,933	29,504	87,791	18.83	4,662
2018	272,935.60	56,408	57,520	215,416	19.83	10,863
2019	5,749.93	958	977	4,773	20.83	229
2022	190,034.82	8,869	9,044	180,991	23.83	7,595
2023	109,618.14	1,461	1,490	108,128	24.67	4,383
	5,464,050.56	3,246,255	3,306,508	2,157,543		198,638

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 3.64

PEOPLES NATURAL GAS COMPANY LLC

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

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 14-L2						
1994	21,929.12	20,659	21,929			
1995	14,000.00	13,091	13,998	2	1.95	1
1997	58,208.48	53,307	56,999	1,209	2.41	502
1999	328,264.92	295,110	315,549	12,716	2.72	4,675
2000	43,959.89	39,006	41,708	2,252	2.94	766
2001	32,082.44	28,091	30,037	2,045	3.15	649
2002	67,310.80	58,130	62,156	5,155	3.34	1,543
2003	21,015.00	17,884	19,123	1,892	3.53	536
2004	193,977.55	162,476	173,729	20,249	3.72	5,443
2005	216,476.04	178,160	190,499	25,977	3.91	6,644
2006	14,837.75	11,971	12,800	2,038	4.11	496
2007	186,302.87	147,291	157,492	28,811	4.28	6,732
2008	72,523.23	56,097	59,982	12,541	4.44	2,825
2009	32,445.05	24,499	26,196	6,249	4.59	1,361
2010	19,137.35	14,085	15,061	4,076	4.72	864
2011	430,489.46	307,456	328,750	101,739	4.87	20,891
2012	539,135.28	372,057	397,825	141,310	5.01	28,206
2013	294,941.66	194,897	208,395	86,547	5.22	16,580
2014	596,201.83	374,355	400,282	195,920	5.43	36,081
2015	1,002,652.71	588,758	629,535	373,118	5.74	65,003
2016	509,358.77	274,850	293,886	215,473	6.11	35,266
2017	1,615,464.65	781,077	835,174	780,291	6.59	118,405
2018	1,685,530.66	706,237	755,150	930,381	7.16	129,941
2019	1,114,580.05	387,762	414,618	699,962	7.81	89,624
2020	2,058,540.79	559,923	598,703	1,459,838	8.47	172,354
2021	760,228.11	144,747	154,772	605,456	9.21	65,739
2022	1,403,561.48	146,532	156,681	1,246,880	10.01	124,563
2023	268,890.63	8,094	8,654	260,236	10.74	24,231
	13,602,046.57	5,966,602	6,379,683	7,222,363		959,921

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 7.06

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 397.01 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.. 10-SQUARE						
2013	27,319.52	27,320	27,320			
2016	184,808.87	132,447	105,600	79,209	2.83	27,989
2018	225,466.91	116,492	92,878	132,589	4.83	27,451
2021	66,770.00	14,467	11,535	55,235	7.83	7,054
2022	7,916.45	924	737	7,180	8.83	813
	512,281.75	291,650	238,070	274,212		63,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 12.36



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

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	8,804,723.00			
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			
367.00	79,670.14	14,100.29		14,100.29-
369.00	26,512.60	8,115.09		8,115.09-
375.00	372,636.40			
376.00	1,799,816.91	5,826,928.93	19,469.52	5,807,459.41-
378.00	112,468.52	49,357.24		49,357.24-
380.00	307,052.73	4,827,651.62		4,827,651.62-
381.00	182.54			
382.00	345,982.26	147,178.29		147,178.29-
385.00	37,162.09	5,284.72		5,284.72-
387.00	375,396.06			
391.01	11,004.34-			
391.02	3,735,013.90			
391.03	5,292.58			
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			
396.00	578,149.99		288,314.99	288,314.99
398.00	1,647.22			
	18,537,115.61	11,071,347.47	961,014.84	10,110,332.63-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
352.01	154.63			
352.02	910.97			
366.02	1,682.01	5,101.88		5,101.88-
367.00	330,132.80			
368.00	112,877.98	13,412.04		13,412.04-
369.00	29,369.33			
374.01	160,658.33			
375.00	350,319.31			
376.00	3,766,252.94	5,865,944.45	11,161.33	5,854,783.12-
378.00	540,252.37	10,946.28		10,946.28-
380.00	668,226.19	5,241,626.46		5,241,626.46-
381.00	3,076,370.11			
382.00	346,112.83	222,227.95		222,227.95-
385.00	71,718.45			
387.00	265,911.05			
390.00	26,625.10			
391.01	1,672.81			
391.02	1,488,636.08			
391.03	8,927.24			
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	365,760.88		117,395.00	117,395.00
398.00	14,608.00			
	27,063,780.00	11,550,387.68	798,642.67	10,751,745.01-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
353.00	331.76			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	56,129.57			
368.00		8,925.19		8,925.19-
369.00	41,435.12	149,912.81		149,912.81-
375.00	137,699.00			
376.00	2,924,766.75	5,481,114.21	5,447.75	5,475,666.46-
378.00	247,415.34	133,251.85		133,251.85-
380.00	25,391.15	7,218,285.86		7,218,285.86-
382.00	77,330.11	179,485.81		179,485.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	4,124.92			
390.01	5,616.43			
391.02	1,682,079.07			
391.03	2,281,202.94			
391.04	9,942.78			
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			
396.00	309,807.97		244,663.79	244,663.79
398.00	133,852.65			
	18,102,407.62	13,584,386.77	1,052,458.50	12,531,928.27-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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-
352.01	247.67			
352.02	315.72			
367.00	25,087.30			
368.00	60,222.15			
369.00	104,960.48			
371.00	29,956.66			
374.02	65.83			
375.00	302,534.97			
376.00	6,155,363.71	2,963,187.81	23,652.10	2,939,535.71-
378.00	401,683.16	111,984.58		111,984.58-
380.00		2,895,377.06		2,895,377.06-
381.00	1,520,996.65			
382.00	79,377.04	203,907.37		203,907.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	52,628.44			
391.01	2,870.77			
391.02	553,407.37			
391.03	1,989.70			
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
394.00	181,272.53			
396.00	489,723.91			
397.01	1,032,019.73			
397.02	270,725.48		2,900.00	2,900.00
398.00	2,939.36			
	51,031,665.91	7,249,738.55	1,254,516.23	5,995,222.32-



PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
367.00	122,214.21			
369.00	93,926.26			
375.00	3,029.15			
376.00	4,857,456.40	215,592.11	11,205.71-	226,797.82-
378.00	397,251.67			
380.00	641,920.05			
381.00	105,869.13			
382.00	77,284.99	3,688.77		3,688.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	44,984.79			
391.02	8,852,331.02			
391.03	404,099.91			
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
394.00	101,958.56			
396.00	1,258,914.62			
397.01	19,826.01			
397.02	682,272.80			
398.00	8,672.53			
	39,087,028.69	349,180.09	11,205.71-	360,385.80-
TOTAL	153,821,997.83	43,805,040.56	4,055,426.53	39,749,614.03-

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS DIVISION

## 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 DIVISION

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**

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[gannettfleming.com](http://gannettfleming.com)

December 14, 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

## TABLE OF CONTENTS

<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Basis of the Study .....	I-2
Depreciation and Amortization.....	I-2
Service Life Estimates.....	I-4
Amortization of Net Salvage.....	I-5
<b>PART II. ESTIMATION OF SURVIVOR CURVES .....</b>	<b>II-1</b>
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis .....	II-9
Schedules of Annual Transactions in Plant Records .....	II-10
Schedule of Plant Exposed to Retirement .....	II-13
Original Life Table .....	II-15
Smoothing the Original Survivor Curve.....	II-17
<b>PART III. SERVICE LIFE CONSIDERATIONS.....</b>	<b>III-1</b>
Field Trips.....	III-2
Judgment.....	III-4
<b>PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....</b>	<b>IV-1</b>
Group Depreciation Procedures .....	IV-2
Remaining Life Annual Accruals.....	IV-3
Average Service Life Procedure .....	IV-3
Equal Life Group Procedure .....	IV-4
Calculation of Annual and Accrued Amortization .....	IV-7
Amortization of Net Salvage.....	IV-9
<b>PART V. RESULTS OF STUDY .....</b>	<b>V-1</b>
Description of Summary Tabulations.....	V-2
Description of Detailed Tabulations.....	V-2
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.....	V-4

**TABLE OF CONTENTS, cont.**

Table 2	Bringforward to August 31, 2024, of the Book Reserve as of August 31, 2023.....	V-7
Table 3	Calculation of Depreciation Accruals for the Twelve Months Ended August 31, 2024 .....	V-9
Table 4	Amortization of Experienced and Estimated Net Salvage .....	V-11
<b>PART VI. SERVICE LIFE STATISTICS.....</b>		<b>VI-1</b>
<b>PART VII. DETAILED DEPRECIATION CALCULATIONS .....</b>		<b>VII-1</b>
	Cumulative Depreciated Original Cost.....	VII-2
	Utility Plant in Service .....	VII-7
<b>PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE.....</b>		<b>VIII-1</b>

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**PART I. INTRODUCTION**

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

**PART I. INTRODUCTION**

**SCOPE**

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

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

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## **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.

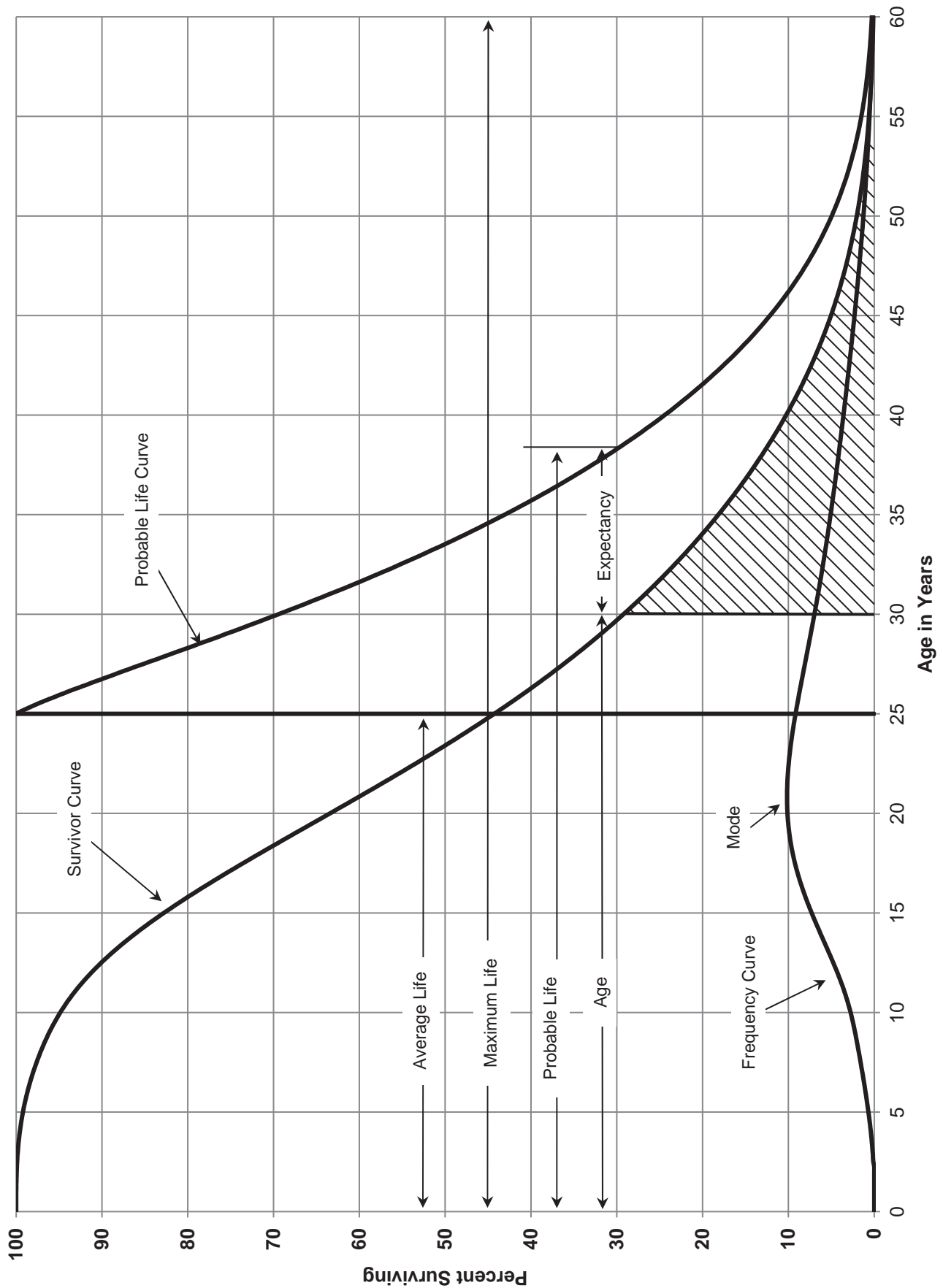
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth 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.

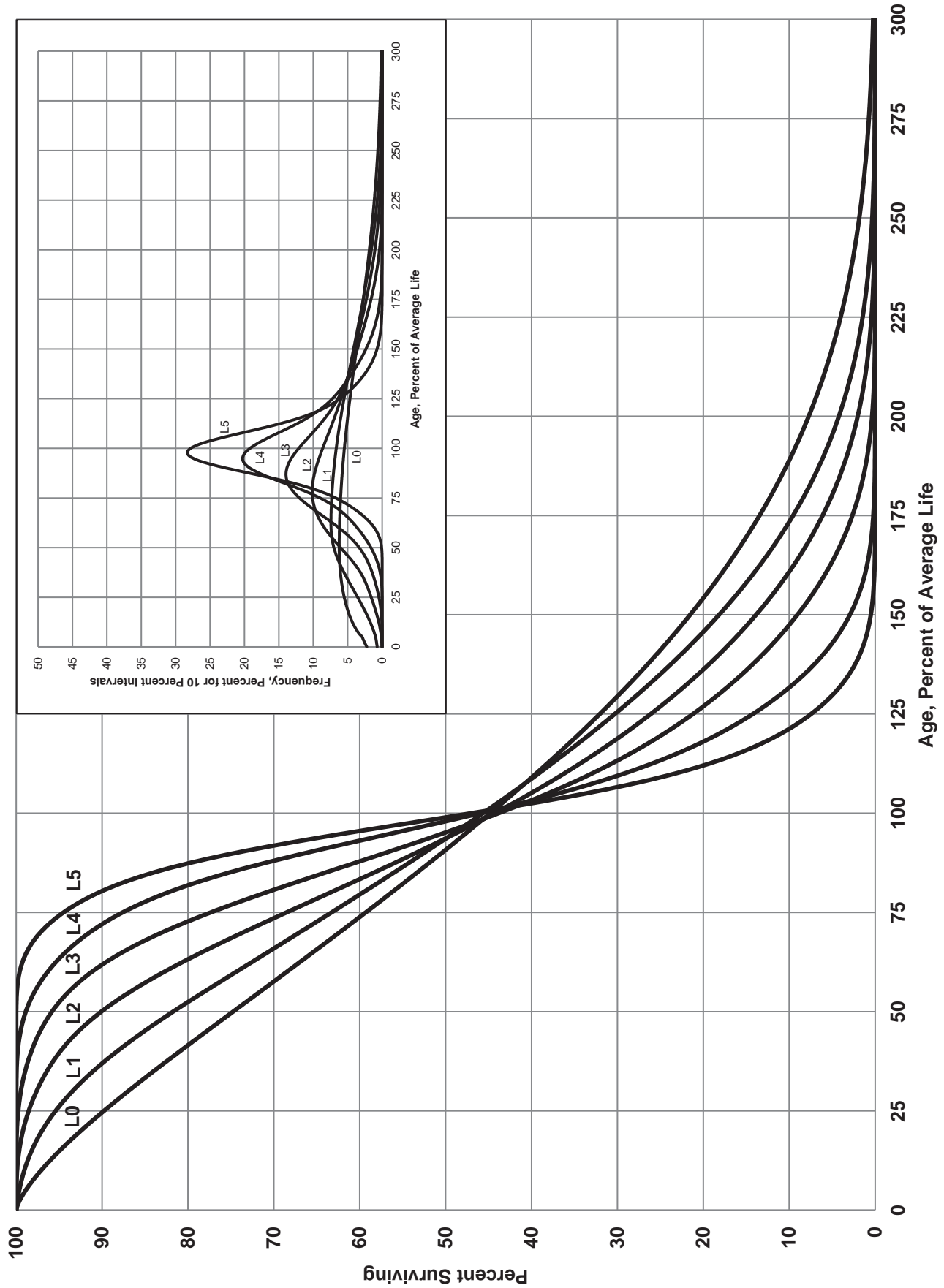
### **Iowa Type Curves**

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.

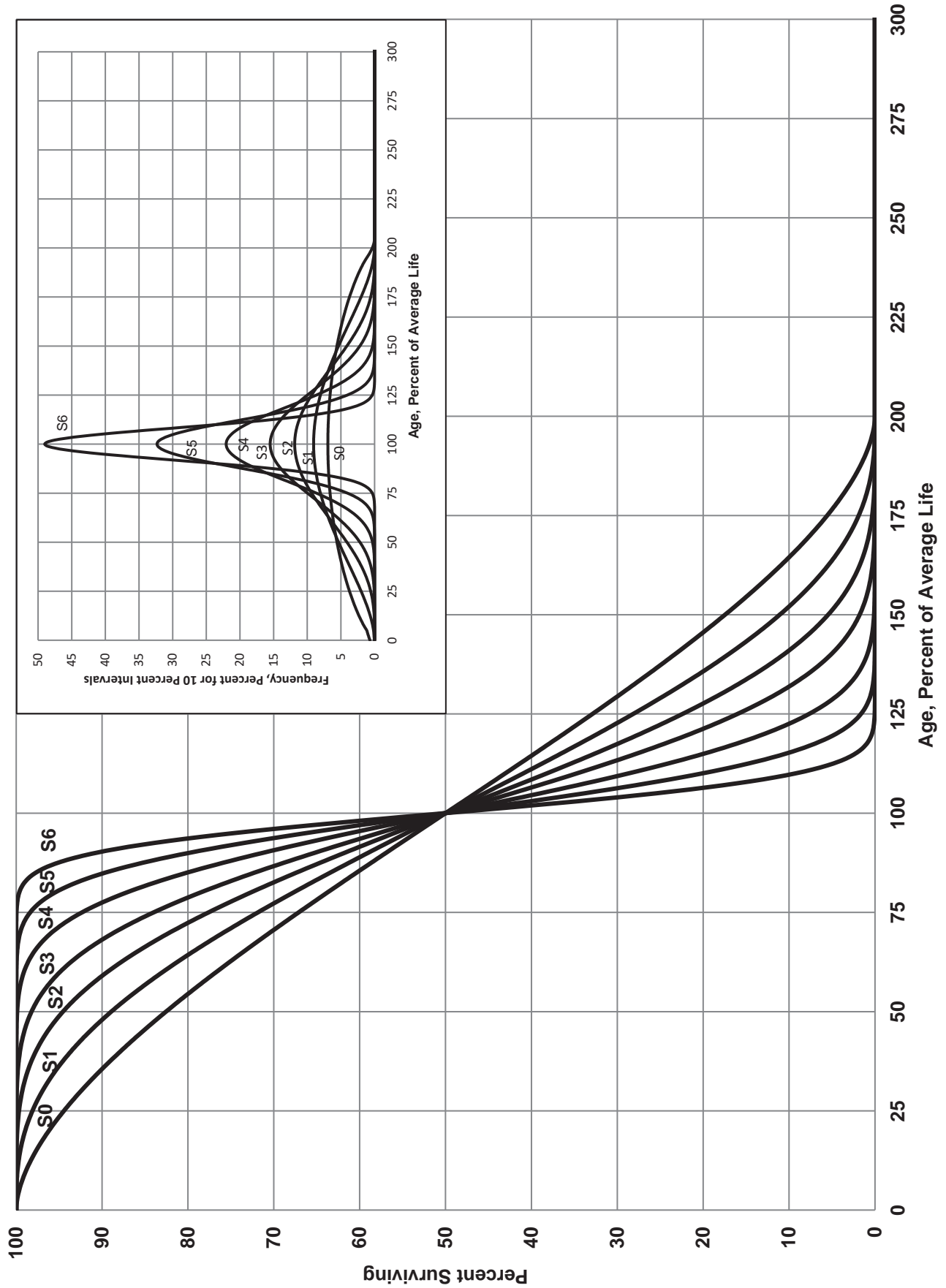


**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**

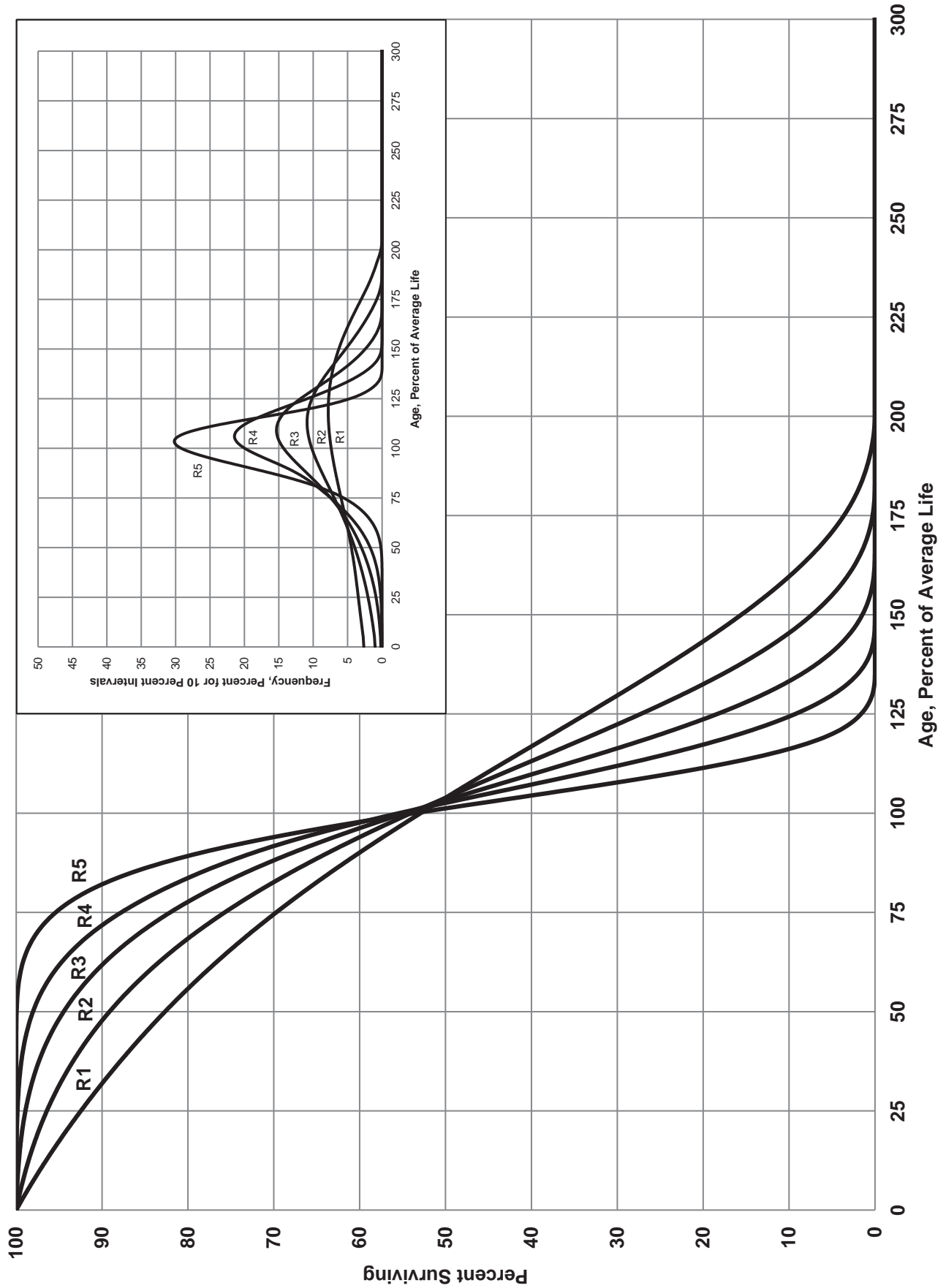


**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**





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



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

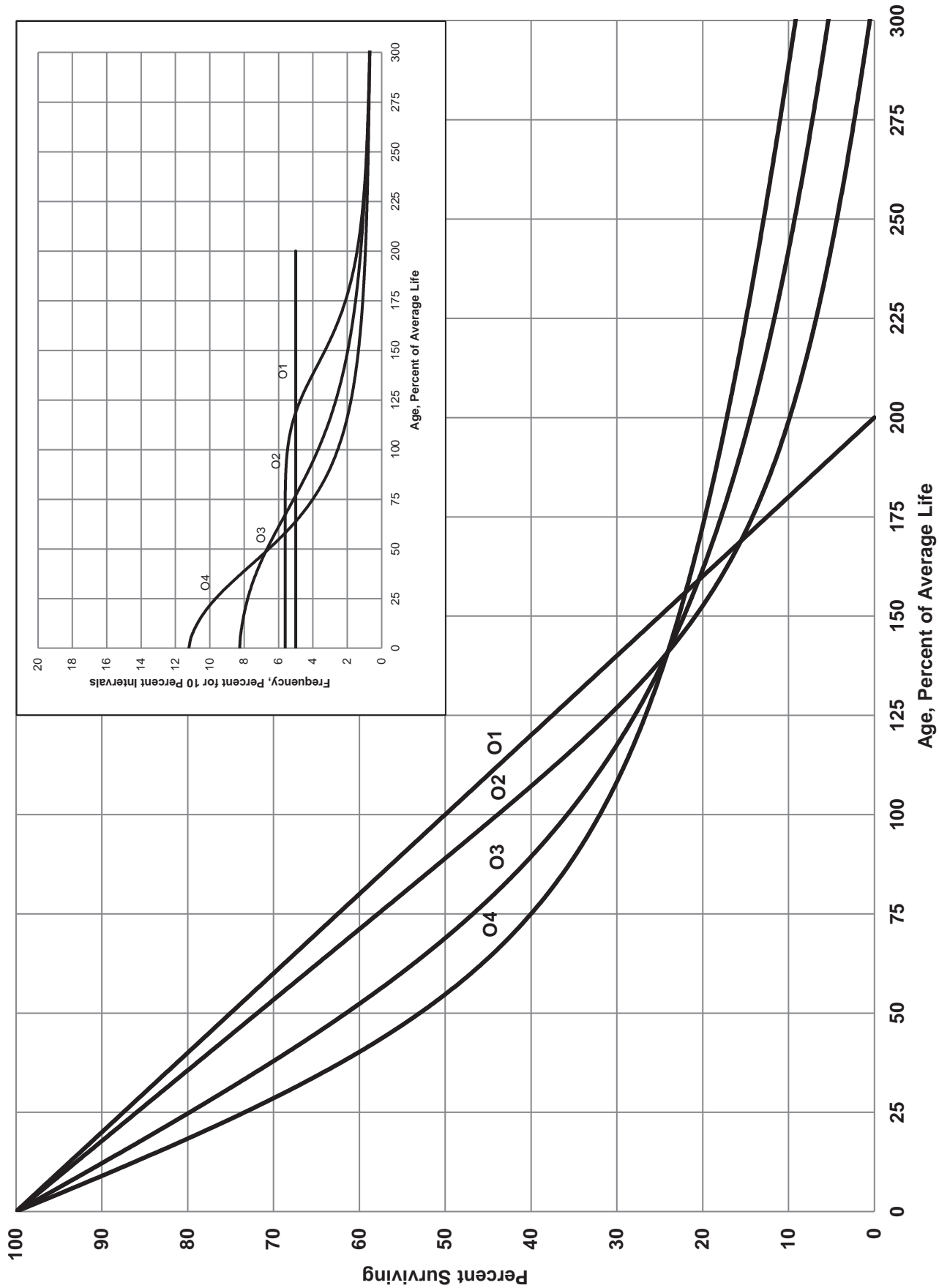


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

### **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,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. 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.

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, 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 (12)	Age Interval (13)
	During Year												
Placed (1)	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)			
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	44	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	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
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

Experience Band 2013-2022

Placement Band 2008-2022

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

Year Placed (1)	Experience Band 2013-2022											Placement Band 2008-2022		
	Acquisitions, Transfers and Sales, Thousands of Dollars											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 <sup>a</sup>	-	-	-	-	-	-	13½-14½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2011	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	60	-	10½-11½
2012	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2013	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2014	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2016	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	-	5½-6½
2017	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	-	4½-5½
2018	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	-	10	-	3½-4½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2020	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	-	(121)	-	1½-2½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)			

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

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

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

Parentheses Denote Credit Amount.

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	Exposures, Thousands of Dollars											Total at	
	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 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2014		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2015			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2016				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2017					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2018						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2019							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2020								960 <sup>a</sup>	949	926	5,719	1½-2½	
2021									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2022										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

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

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	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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
Total	<u>44,780</u>	<u>1,606</u>			35.66

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.

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

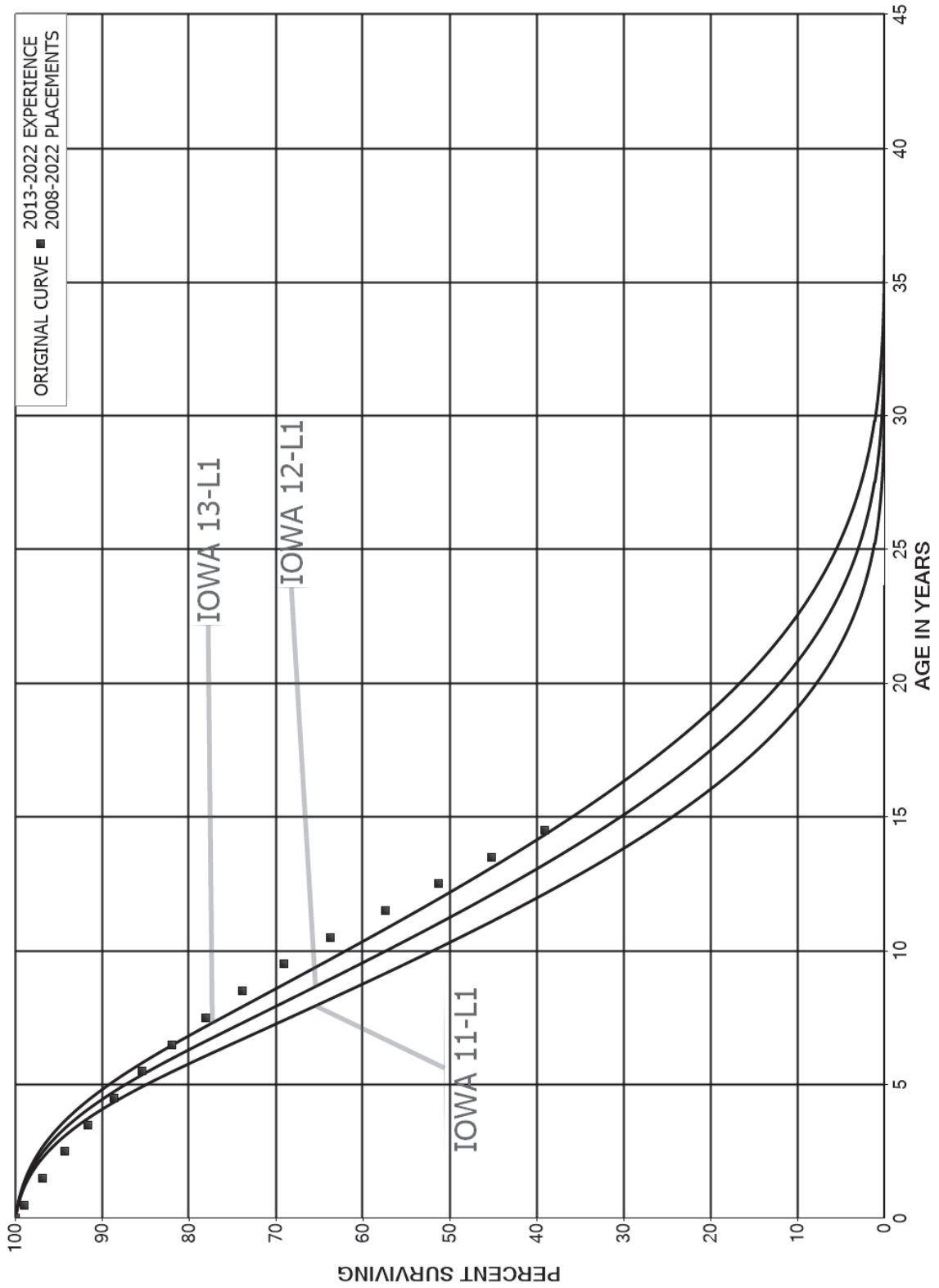


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

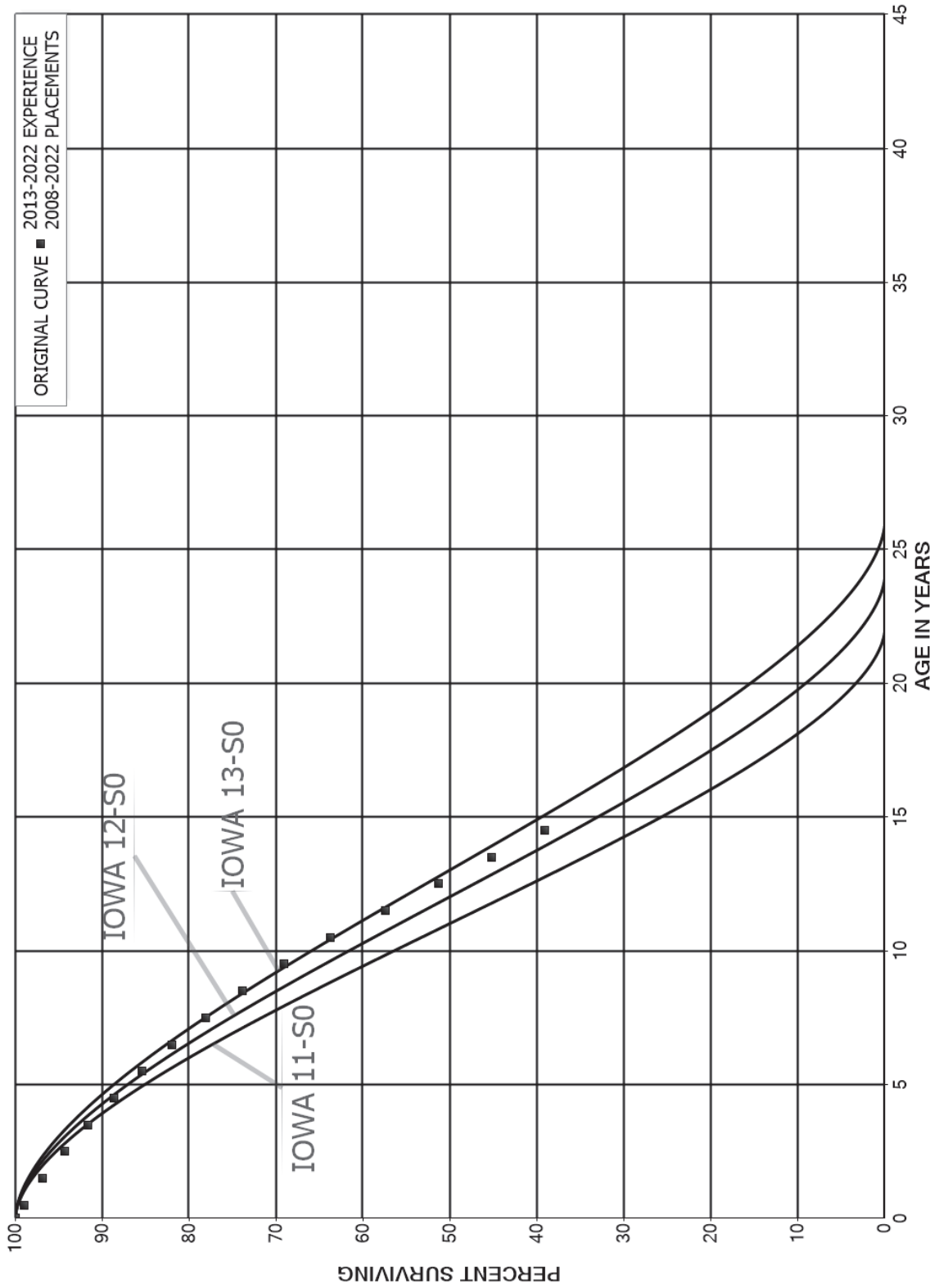


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

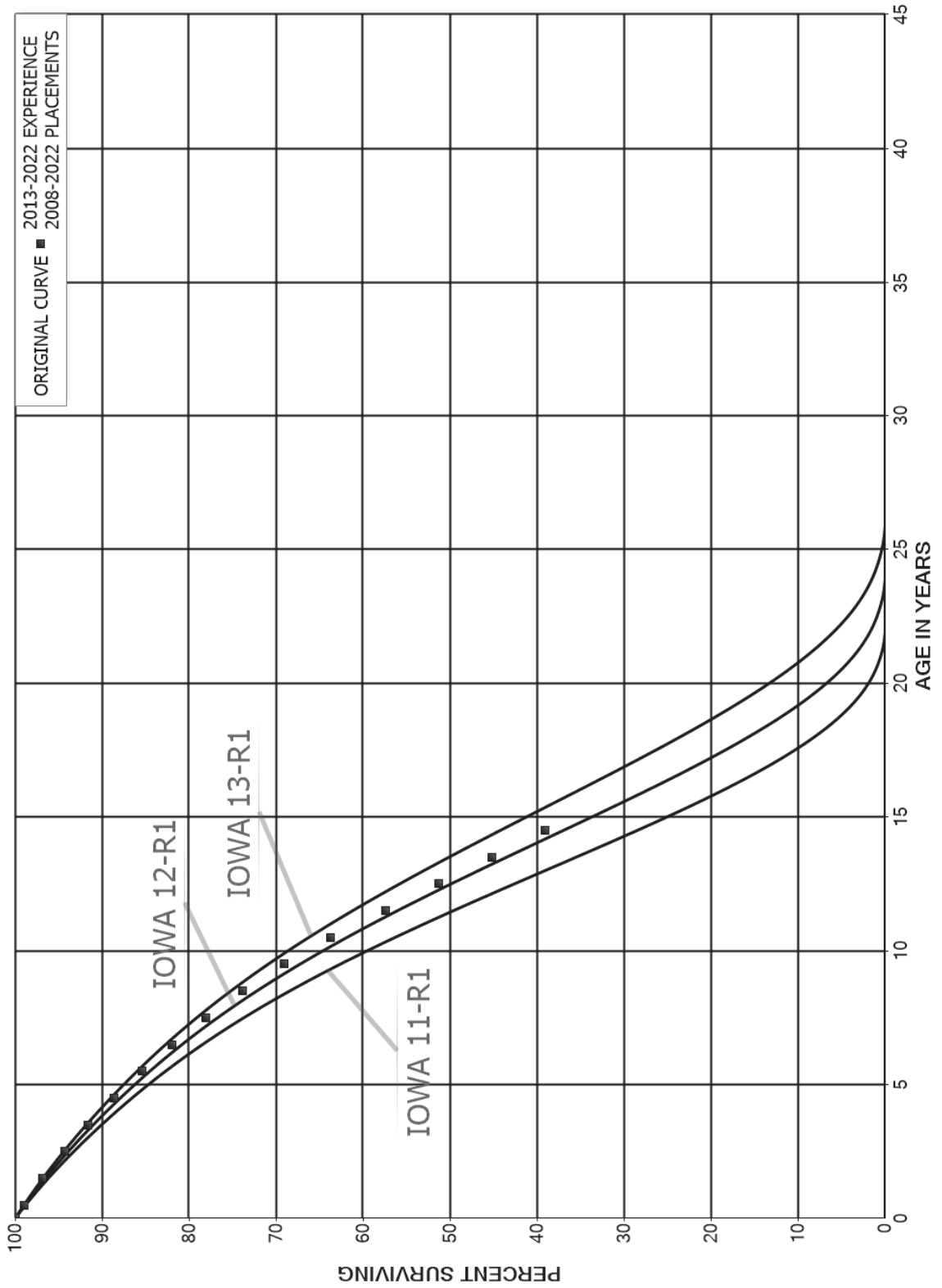
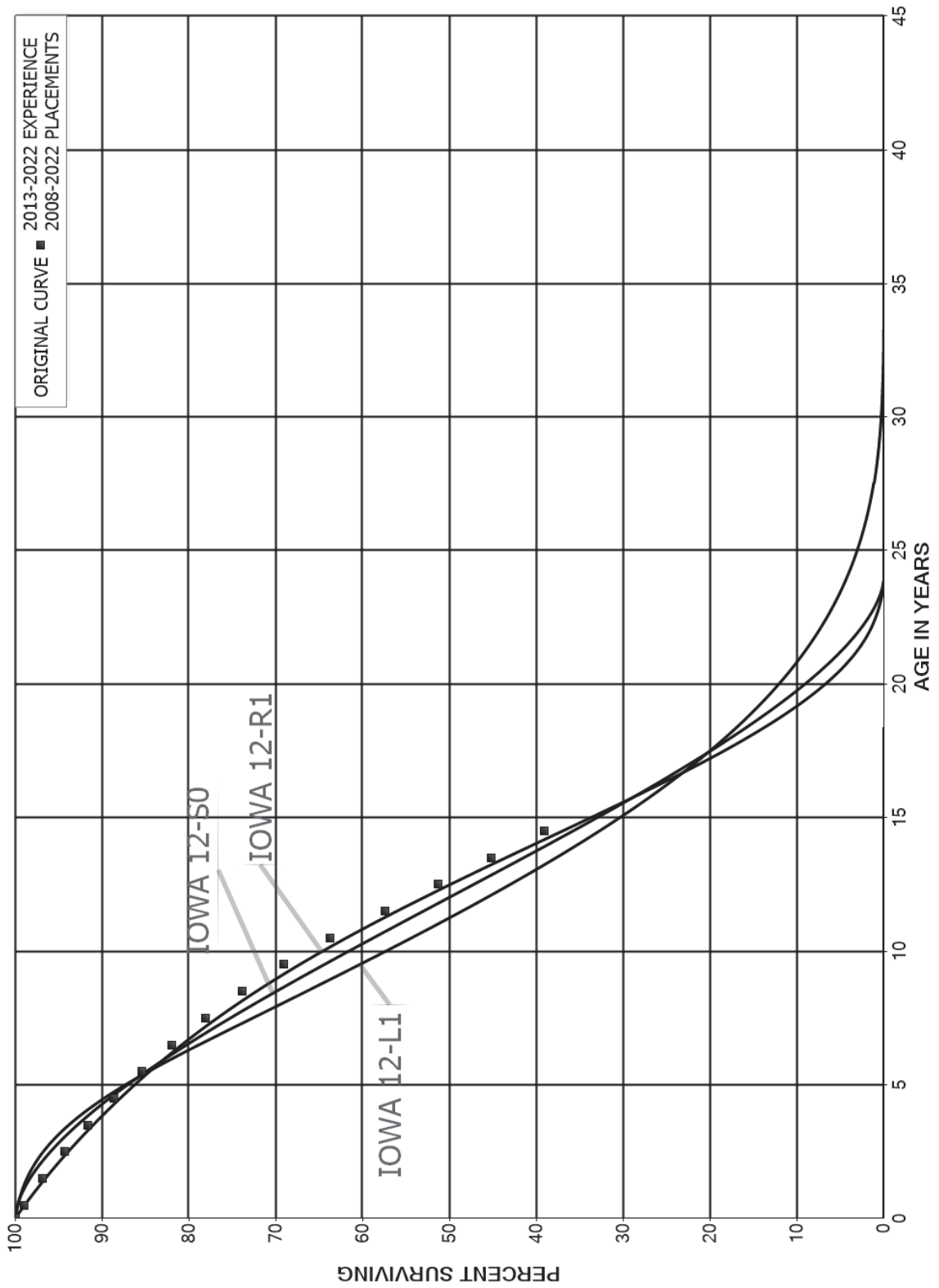


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES





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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### Field Trips

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

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in 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

- Kinter 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

#### May 15-16, 2013

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

August 14, 2008

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

August 26-27, 2003

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

July 2, 1996

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

October 17-18, 1990

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

October 1-2, 1985

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

**Judgment**

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

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
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

Account 376.01, Mains – Low Pressure, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376.01 represents 27 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 was selected to analyze the rates of retirements of low pressure distribution mains. The current indication is that an Iowa 73-S0.5 survivor curve is being experienced, based on the statistical analysis for 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 shorter 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 1951-2022 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.

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



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

### **Group Depreciation Procedures**

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

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

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

## **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accrual rates as of 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 6-L2.5 Survivor curve and a 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, 2024 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 6-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.... 6-L2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)						
0.000	0.667	0.333	0.07579	0.07579000000	2024	16.63611148259	83.299209	0.1997	0.0665
0.667	1.667	1.167	1.09358	0.93708654670	2023	19.41179464092	99.377422	0.1953	0.2279
1.667	2.667	2.167	3.64008	1.67977849562	2022	18.10336211976	97.010590	0.1866	0.4044
2.667	3.667	3.167	9.03598	2.85316703505	2021	15.83688935442	90.672557	0.1747	0.5533
3.667	4.667	4.167	16.38954	3.93317494600	2020	12.44371836390	77.959796	0.1596	0.6651
4.667	5.667	5.167	19.68621	3.80998838785	2019	8.57213669697	59.921925	0.1431	0.7394
5.667	6.667	6.167	16.44066	2.66590886979	2018	5.33418806815	41.858495	0.1274	0.7857
6.667	7.667	7.167	11.65307	1.62593414260	2017	3.18826656196	27.811625	0.1146	0.8213
7.667	8.667	8.167	8.31879	1.01858577201	2016	1.86600660465	17.825693	0.1047	0.8551
8.667	9.667	9.167	5.92202	0.64601505400	2015	1.03370619165	10.705288	0.0966	0.8855
9.667	10.667	10.167	3.87772	0.38140257696	2014	0.51999737617	5.805416	0.0896	0.9110
10.667	11.667	11.167	2.21374	0.19823945554	2013	0.23017635992	2.759689	0.0834	0.9313
11.667	12.667	12.167	1.06171	0.08726144489	2012	0.08742590970	1.121966	0.0779	0.9478
12.667	13.667	13.167	0.41876	0.03180375180	2011	0.02789331136	0.381731	0.0731	0.9625
13.667	14.667	14.167	0.13754	0.00970847745	2010	0.00713719673	0.103582	0.0689	0.9761
14.667	15.667	15.167	0.03184	0.00209929452	2009	0.00123331075	0.018891	0.0653	0.9904
15.667	16.667	16.167	0.00295	0.00018247046	2008	0.00009242826	0.001495	0.0618	0.9991
16.667	16.860	16.764	0.00002	0.00000119303	2007	0.00000011572	0.000002	0.0579	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 19.41179464092 for 2023 equals one-half of 0.93708654670 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 6-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
394.01, Dual Fuel Stations	15
397.00, Communication Equipment	
Radio	10
Telephone	15
Microwave	18
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.



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## PART V. RESULTS OF STUDY

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

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of 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  
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)	
<b>DEPRECIABLE GAS PLANT</b>								
<b>INTANGIBLE PLANT</b>								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC		5,169,725.88	314,499	4,855,227	158,761	3.07	30.6
	5-SQ		34,140,318.90	15,443,556	18,696,763	7,204,581	21.10	2.6
	15-SQ		26,465,029.21	5,653,619	20,811,410	2,206,400	8.34	9.4
	10-SQ		14,276,633.27	10,350,841	3,925,792	454,352	3.18	8.6
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>80,051,707.26</b>	<b>31,762,515</b>	<b>48,289,192</b>	<b>10,024,094</b>	<b>12.52</b>	
<b>PRODUCTION PLANT</b>								
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	11,650,037.03	4,849,602	6,800,435	240,131	2.06	28.3
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	368,277.66	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
	<b>TOTAL PRODUCTION PLANT</b>		<b>152,055,300.39</b>	<b>57,690,636</b>	<b>94,364,664</b>	<b>3,441,241</b>	<b>2.27</b>	
<b>UNDERGROUND STORAGE PLANT</b>								
350.11	LAND - GAS	55-L4	16,823.84	10,996	5,828	448	2.66	13.0
350.21	RIGHTS OF WAY	65-R3	46,800.39	25,934	20,866	511	1.09	40.8
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,800,679.17	1,101,914	698,765	19,893	1.10	35.1
352.01	WELLS - CONSTRUCTION	50-R1.5	1,390,218.99	743,787	646,432	23,046	1.66	28.0
352.02	WELLS - EQUIPMENT	55-R1	282,543.02	234,071	48,472	1,457	0.52	33.3
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-
352.12	STORAGE RIGHTS	65-R5	20,734.05	20,734	0	0	-	-
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	LINE	50-R2	2,895,258.85	1,368,630	1,526,629	49,441	1.71	30.9
354.00	COMPRESSOR STATION EQUIPMENT	45-R1.5	7,574,440.99	2,773,977	4,800,464	203,595	2.69	23.6
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60-R2.5	402,058.01	74,510	327,548	7,535	1.87	43.5
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>15,260,067.15</b>	<b>6,836,222</b>	<b>8,323,846</b>	<b>315,565</b>	<b>2.07</b>	

PEOPLES NATURAL GAS COMPANY LLC

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
<b>TRANSMISSION PLANT</b>								
365.02	RIGHTS OF WAY	80-R4	2,438,718.03	1,344,811	1,093,907	23,571	0.97	46.4
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,397,311.49	870,778	526,533	14,940	1.07	35.2
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,663,727.20	996,185	657,542	18,015	1.09	36.5
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R1.5	49,995.58	47,869	2,327	152	0.30	15.3
367.00	MAJORS	80-R2.5	258,894,350.97	61,166,663	197,727,688	3,562,508	1.38	55.5
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	20,925,158.68	6,540,860	14,384,299	658,667	3.15	21.8
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R1	38,098,474.23	13,615,808	24,482,666	835,493	2.19	29.3
371.00	OTHER EQUIPMENT	35-R1	2,640,712.31	1,138,205	1,502,507	71,971	2.73	20.9
	<b>TOTAL TRANSMISSION PLANT</b>		<b>326,098,448.49</b>	<b>85,720,979</b>	<b>240,377,469</b>	<b>5,185,317</b>	<b>1.59</b>	
<b>DISTRIBUTION PLANT</b>								
374.02	RIGHTS OF WAY	80-R4	5,734,940.08	2,616,502	3,118,438	64,941	1.13	48.0
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	3,995,140.53	2,042,362	1,952,779	56,646	1.42	34.5
	MAJOR STRUCTURES	85-R1	24,518,354.03	17,820,394	6,697,960	752,717	3.07	8.9
	MINOR STRUCTURES	65-R2	113,241.63	59,539	53,703	1,582	1.40	33.9
	<b>TOTAL OTHER</b>		<b>24,631,595.66</b>	<b>17,879,933</b>	<b>6,751,663</b>	<b>754,299</b>	<b>3.52</b>	<b>8.7</b>
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>28,626,736.19</b>	<b>19,922,295</b>	<b>8,704,442</b>	<b>810,945</b>	<b>3.23</b>	<b>10.2</b>
376.00	MAJORS	73-S0.5	1,224,387,299.76	203,221,968	1,021,165,332	21,826,830	1.78	46.8
	LOW PRESSURE	75-S0.5	1,291,382,509.81	299,334,180	992,048,330	21,318,212	1.65	46.5
	<b>TOTAL MAJORS</b>		<b>2,515,769,809.57</b>	<b>502,556,148</b>	<b>2,013,213,662</b>	<b>43,145,042</b>	<b>1.72</b>	<b>46.7</b>
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	50-R1.5	85,558,767.45	30,973,967	54,584,800	1,872,058	2.19	29.2
380.00	METERS	55-R2	828,329,283.56	294,284,683	534,044,601	15,868,393	1.92	33.7
381.00	METER INSTALLATIONS	32-S0.5	126,745,549.73	46,493,984	80,251,566	4,148,111	3.27	19.3
382.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	89,897,357.70	41,827,179	48,070,179	1,490,917	1.66	32.2
385.00	OTHER PROPERTY ON CUSTOMER PREMISES	50-R0.5	12,710,090.86	5,822,979	6,887,112	250,130	1.97	27.5
386.00	OTHER EQUIPMENT	20-S4	14,644,532.28	14,644,532	0	0	-	-
387.00	OTHER EQUIPMENT	26-R2.5	16,052,276.68	2,821,397	13,130,880	757,092	4.72	17.3
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,724,069,344.12</b>	<b>962,063,666</b>	<b>2,762,005,680</b>	<b>68,407,629</b>	<b>1.84</b>	
<b>GENERAL PLANT</b>								
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	40,367,890.17	2,931,890	37,436,000	1,363,977	3.38	27.4
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	5,865,821	2,247,047	516,443	6.37	4.4
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>48,480,758.00</b>	<b>8,797,711</b>	<b>39,683,047</b>	<b>1,880,420</b>	<b>3.88</b>	<b>21.1</b>

PEOPLES NATURAL GAS COMPANY LLC

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
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,575,974.65	1,708,558	867,417	83,071	3.22	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	302,923.77	120,142	182,782	23,151	7.64	7.9
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	1,875.41	1,875	0	0	-	-
	TRUCKS	10-L2.5	70,574,597.43	20,814,898	49,959,699	9,540,467	13.52	5.2
	TRAILERS	15-L2	2,786,243.63	586,962	2,199,282	271,657	9.75	8.1
	TOTAL TRANSPORTATION EQUIPMENT		73,362,716.47	21,203,735	52,158,981	9,812,124	13.30	5.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	6,514,626.61	3,237,407	3,277,220	250,613	3.85	13.1
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	14-L2	14,650,478.39	6,946,580	7,703,888	1,031,592	7.04	7.5
397.01	COMMUNICATION EQUIPMENT - RADIO	10-SQ	484,962.23	272,380	212,582	65,133	13.43	3.3
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	19,325,799.24	10,021,935	9,303,864	1,352,648	7.00	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
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	52,706.86	38,348	14,359	1,591	3.02	9.0
	<b>TOTAL GENERAL PLANT</b>		<b>199,327,878.34</b>	<b>71,483,450</b>	<b>127,844,428</b>	<b>16,848,892</b>	<b>8.45</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>					<b>6,414,018</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>4,496,862,745.75</b>	<b>1,215,657,468</b>	<b>3,281,205,279</b>	<b>110,636,756</b>	<b>2.46</b>	
	<b>NONDEPRECIABLE GAS PLANT</b>							
301.00	ORGANIZATION		49,770.42					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,047,916.85	30,228				
389.01	LAND AND LAND RIGHTS - LAND		259,215.74					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>		<b>1,665,386.70</b>	<b>32,259</b>				
	<b>TOTAL GAS PLANT</b>		<b>4,498,528,132.45</b>	<b>1,215,689,727</b>				

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

PEOPLES NATURAL GAS COMPANY LLC

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

ACCOUNT (1)	BOOK RESERVE AS OF AUGUST 31, 2023		DEPRECIATION ACCURUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE AS OF AUGUST 31, 2024	
	(2)	(2)	(3)	(3)	(4)	(4)	(5)	(5)	(6)	(6)	(7)	(7)	(8)	(8)	(9)	(9)
<b>DEPRECIABLE GAS PLANT</b>																
303.00	1,389,569	137,323					1,212,393								314,499	
303.01	17,297,721	6,565,019					8,419,184								15,443,556	
303.02	13,561,243	1,933,797					9,841,421								5,653,619	
303.03	20,033,255	199,624					9,882,038								10,350,841	
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	25,424	510													25,934	
351.00	1,081,746	20,168													1,101,914	
352.01	754,732	2,194					13,139								743,787	
352.02	232,574	1,497													234,071	
352.11	161,937														161,937	
352.12	20,734														20,734	
352.21	174,638														184,297	
352.31	205,251														205,251	
353.00	1,337,126	31,718					214								1,368,630	
354.00	2,564,165	209,812													2,773,977	
355.00	75,749						1,239								74,510	
357.00	30,184														30,184	
365.02	1,661,425	22,169													1,344,811	
366.01	855,827	14,951													870,778	
366.02	976,582	18,358			1,608		331				33				996,185	
366.03	47,509	160													47,669	
367.00	58,599,920	2,711,211			1,176		142,788				2,856				61,166,663	
368.00	6,146,003	455,659			4,803		58,057				7,547				6,540,860	
369.00	12,835,686	849,896			32,092		66,579				35,287				13,615,808	
371.00	1,072,874	75,404					10,073								1,138,205	
374.02	2,551,124	65,378													2,616,502	
375.01	2,023,904	57,409					38,951								2,042,362	
375.32	17,290,050	763,004					232,660								17,820,394	
375.31	57,931	1,608													59,539	
376.01	184,595,403	20,803,473			1,205,913		2,332,980				1,049,841				203,221,968	
376.02	280,647,217	20,147,054			2,363,462		2,636,934				1,186,620				299,334,180	
378.00	29,661,973	1,800,232			61,111		465,550				83,799				30,973,967	
380.00	276,421,417	14,770,379			3,515,350		281,642				140,821				294,284,683	

PEOPLES NATURAL GAS COMPANY LLC

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	ADJUSTMENTS AND ACQUISITIONS	PROJECTED BOOK RESERVE AS OF AUGUST 31, 2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
381.00	44,356,242	3,904,036		1,766,295				46,493,984
382.00	40,505,033	1,511,789	138,239	180,155		147,727		41,827,179
385.00	5,612,634	249,931	421	38,467		1,539		5,822,979
386.00	14,644,532							14,644,532
387.00	3,037,998	728,478		845,079				2,921,397
389.02	38,207	530						38,737
390.00	2,705,551	746,745		520,406				2,931,890
390.01	5,344,164	521,657						5,865,821
391.01	1,636,970	82,870		11,282				1,708,558
391.02	10,729,904	1,315,203		807,817				11,237,290
391.03	115,771	22,818		18,447				120,142
392.01	2,040			165				1,875
392.02	16,757,598	9,453,602	(677,358)	5,032,038	113,094			20,614,898
392.03	558,820	286,021	(20,759)	219,703	2,583			586,962
394.00	3,306,508	218,012		287,113				3,237,407
394.01	175,217	25,561		16,926				183,852
396.00	6,379,683	997,314	(116,374)	402,621	88,577			6,946,580
397.01	238,070	61,630		27,320				272,380
397.02	8,935,941	1,309,784	(580)	223,210				10,021,935
397.03	7,005,482	870,915		199,622				7,676,775
398.00	38,972	1,555		2,179				38,348
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>1,162,764,018</b>	<b>97,238,817</b>	<b>6,925,985</b>	<b>48,150,474</b>	<b>232,124</b>	<b>3,353,002</b>	<b>0</b>	<b>1,215,657,468</b>



PEOPLES NATURAL GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
<b>DEPRECIABLE GAS PLANT</b>					
<b>INTANGIBLE PLANT</b>					
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	5,904,747.33	5,169,725.88	2.48	137,323
	OTHER	39,376,126.11	34,140,318.90	17.86	6,565,019
	MAJOR	33,590,790.88	26,465,029.21	6.44	1,933,797
	SAP	22,351,644.60	14,276,633.27	1.09	199,624
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>	<b>101,223,308.92</b>	<b>80,051,707.26</b>		<b>8,835,763</b>
<b>PRODUCTION PLANT</b>					
325.01	PRODUCING LANDS	139,440.21	139,440.21	0.78	1,088
325.02	PRODUCING LEASEHOLDS	14,480.68	14,480.68	1.29	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
	<b>TOTAL PRODUCTION PLANT</b>	<b>142,007,952.86</b>	<b>152,055,300.39</b>		<b>3,282,229</b>
<b>UNDERGROUND STORAGE PLANT</b>					
350.11	LAND - GAS	16,823.84	16,823.84	2.80	471
350.21	RIGHTS OF WAY	46,800.39	46,800.39	1.09	510
351.00	STRUCTURES AND IMPROVEMENTS	1,800,679.17	1,800,679.17	1.12	20,168
352.01	WELLS - CONSTRUCTION	803,281.15	1,390,218.99	0.20	2,194
352.02	WELLS - EQUIPMENT	282,543.02	282,543.02	0.53	1,497
352.11	LEASEHOLDS	161,936.70	161,936.70	-	0
352.12	STORAGE RIGHTS	20,734.05	20,734.05	-	0
352.21	RESERVOIRS	433,138.50	433,138.50	2.23	9,659
352.31	NON-RECOVERABLE NATURAL GAS	205,250.77	205,250.77	-	0
353.00	LINES	2,139,392.79	2,895,258.85	1.26	31,718
354.00	COMPRESSOR STATION EQUIPMENT	7,574,440.99	7,574,440.99	2.77	209,812
355.00	MEASURING AND REGULATING STATION EQUIPMENT	75,749.16	402,058.01	-	0
357.00	OTHER EQUIPMENT	30,183.87	30,183.87	-	0
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>13,590,954.40</b>	<b>15,260,067.15</b>		<b>276,029</b>
<b>TRANSMISSION PLANT</b>					
365.02	RIGHTS OF WAY	2,777,500.74	2,438,718.03	0.85	22,169
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,397,311.49	1,397,311.49	1.07	14,951
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,654,058.01	1,653,727.20	1.11	18,358
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	49,995.58	49,995.58	0.32	160
367.00	MAINS	178,397,820.17	258,894,350.97	1.24	2,711,211
368.00	COMPRESSOR STATION EQUIPMENT	11,621,894.34	20,925,158.68	2.80	455,659
369.00	MEASURING AND REGULATING STATION EQUIPMENT	36,782,203.49	38,098,474.23	2.27	849,896
371.00	OTHER EQUIPMENT	2,650,785.29	2,640,712.31	2.85	75,404
	<b>TOTAL TRANSMISSION PLANT</b>	<b>235,331,569.11</b>	<b>326,098,448.49</b>		<b>4,147,808</b>
<b>DISTRIBUTION PLANT</b>					
374.02	RIGHTS OF WAY	5,734,940.08	5,734,940.08	1.14	65,378
375.00	STRUCTURES AND IMPROVEMENTS				
	MEASURING AND REGULATING	4,034,091.94	3,995,140.53	1.43	57,409
	OTHER				
	MAJOR STRUCTURES	24,751,013.56	24,518,354.03	3.10	763,004
	MINOR STRUCTURES	113,241.63	113,241.63	1.42	1,608
	<b>TOTAL OTHER</b>	<b>24,864,255.19</b>	<b>24,631,595.66</b>		<b>764,612</b>
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>	<b>28,898,347.13</b>	<b>28,626,736.19</b>		<b>822,021</b>
376.00	MAINS				
	LOW PRESSURE	1,113,081,583.49	1,224,387,299.76	1.78	20,803,473
	REGULAR PRESSURE	1,165,575,266.51	1,291,382,509.81	1.64	20,147,054
	<b>TOTAL MAINS</b>	<b>2,278,656,850.00</b>	<b>2,515,769,809.57</b>		<b>40,950,527</b>

PEOPLES NATURAL GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	80,361,194.90	85,558,767.45	2.17	1,800,232
380.00	SERVICES	742,987,648.81	828,329,283.58	1.88	14,770,379
381.00	METERS	117,256,692.59	126,745,549.73	3.20	3,904,036
382.00	METER INSTALLATIONS	90,077,512.73	89,897,357.70	1.68	1,511,789
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	-	0
387.00	OTHER EQUIPMENT	15,620,698.73	16,052,276.88	4.60	728,478
<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,386,646,975.46</b>	<b>3,724,069,344.12</b>		<b>64,802,771</b>
<b>GENERAL PLANT</b>					
389.02	LAND RIGHTS AND RIGHTS OF WAY	52,996.00	52,996.00	1.00	530
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	12,592,730.88	40,367,890.17	2.82	746,745
	LEASED - NORTH SHORE	8,112,867.83	8,112,867.83	6.43	521,657
<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>20,705,598.71</b>	<b>48,480,758.00</b>		<b>1,268,402</b>
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,587,256.76	2,575,974.65	3.21	82,870
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	15,679,206.37	14,871,389.82	8.61	1,315,203
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	321,370.44	302,923.77	7.31	22,818
392	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	2,040.49	1,875.41	-	0
	TRUCKS	62,200,717.48	70,574,597.43	14.24	9,453,602
	TRAILERS	2,715,736.21	2,786,243.63	9.67	266,021
<b>TOTAL TRANSPORTATION EQUIPMENT</b>		<b>64,918,494.18</b>	<b>73,362,716.47</b>		<b>9,719,623</b>
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,464,050.56	6,514,626.61	3.64	218,012
394.01	DUAL FUEL STATIONS	398,116.81	381,191.13	6.56	25,561
396.00	POWER OPERATED EQUIPMENT	13,602,046.57	14,650,478.39	7.06	997,314
397.01	COMMUNICATION EQUIPMENT - RADIO	512,281.75	484,962.23	12.36	61,630
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	18,916,082.37	19,325,799.24	6.85	1,309,784
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	16,917,130.74	18,271,355.17	4.95	870,915
398.00	MISCELLANEOUS EQUIPMENT	54,885.82	52,706.86	2.89	1,555
<b>TOTAL GENERAL PLANT</b>		<b>160,129,517.08</b>	<b>199,327,878.34</b>		<b>15,894,217</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>4,038,930,277.83</b>	<b>4,496,862,745.75</b>		<b>97,238,817</b>

PEOPLES NATURAL GAS COMPANY LLC

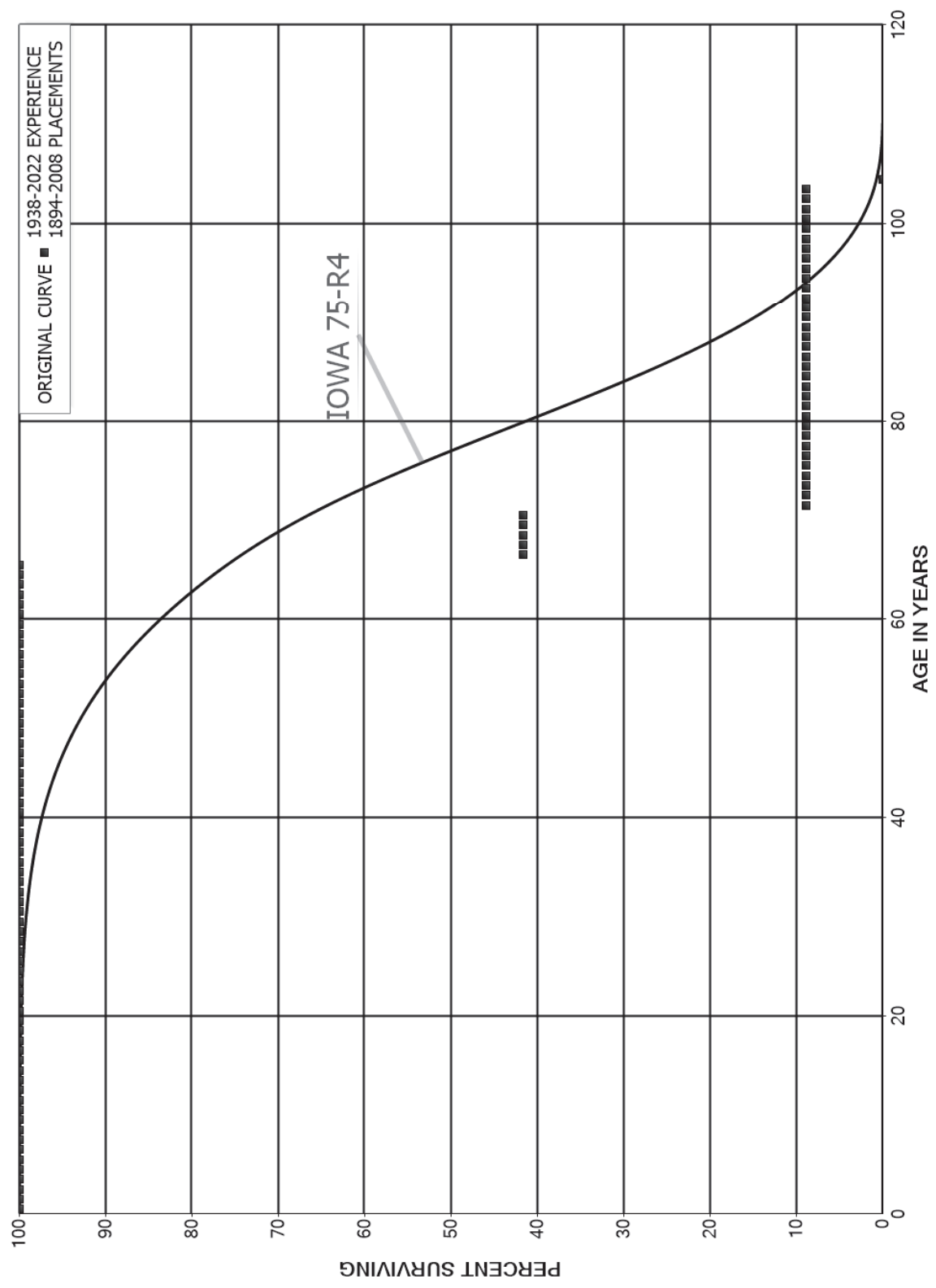
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019			2020			2021			2022			2023			NET SALVAGE (12)	SALVAGE ACCRUAL (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)	COST OF REMOVAL (10)	GROSS SALVAGE (11)	COST OF REMOVAL (10)	GROSS SALVAGE (11)			
332.00	163,483		354,270		283,431	5,356	1,324		248,812	2,127		2,127		2,127	(1,043,838)	(208,768)	
333.00	27,646		49,796	(939)	598,259		128,575		116,205	8,300		8,300		8,300	(912,579)	(182,516)	
334.00			6,415		193,592				308						(200,315)	(40,063)	
366.02	5,102		2,930						11						(8,043)	(1,609)	
367.00	13,412		8,925						1,771						(1,771)	(854)	
368.00			149,913						2,516						(24,853)	(4,971)	
369.00	5,865,944	11,161	5,481,114	5,448	2,863,188	23,652	215,592	(11,206)	11,762						(161,675)	(32,335)	
376.00	10,946		133,252		111,985				2,121,408						(16,618,192)	(3,323,638)	
380.00	5,241,626		7,218,286		2,895,377				49,382						(305,564)	(61,113)	
382.00	222,228		179,486		203,907		3,689		918,364						(16,273,653)	(3,254,731)	
385.00									49,242						(658,552)	(131,710)	
392.02		652,921		740,403		1,222,609			513	873,369		873,369		873,369	(513)	(103)	
392.03		17,165		62,343						20,140		20,140		20,140	99,648	19,930	
396.00		117,395		244,664		2,900				185,558		185,558		185,558	547,616	109,523	
397.02															2,900	560	
<b>TOTAL</b>	<b>11,550,388</b>	<b>798,643</b>	<b>13,584,387</b>	<b>1,052,459</b>	<b>7,249,739</b>	<b>1,254,516</b>	<b>349,180</b>	<b>(11,206)</b>	<b>3,520,296</b>	<b>1,089,494</b>	<b>3,520,296</b>	<b>1,089,494</b>	<b>3,520,296</b>	<b>1,089,494</b>	<b>(32,070,084)</b>	<b>(6,414,018)</b>	

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## PART VI. SERVICE LIFE STATISTICS

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



PEOPLES NATURAL GAS COMPANY LLC

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

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

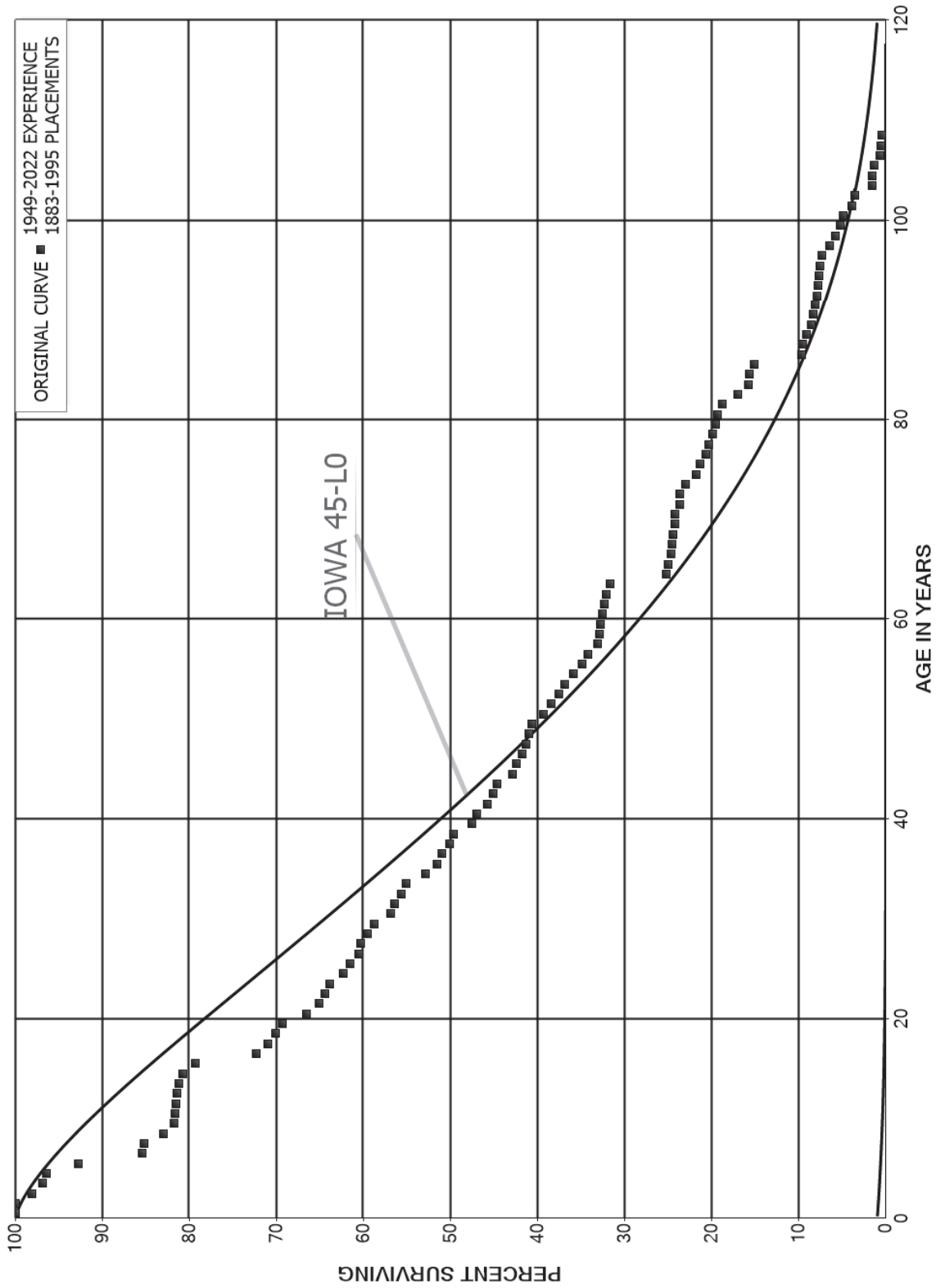
ACCOUNT 325.01 PRODUCING LANDS

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  
 ACCOUNT 325.02 PRODUCING LEASEHOLDS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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	

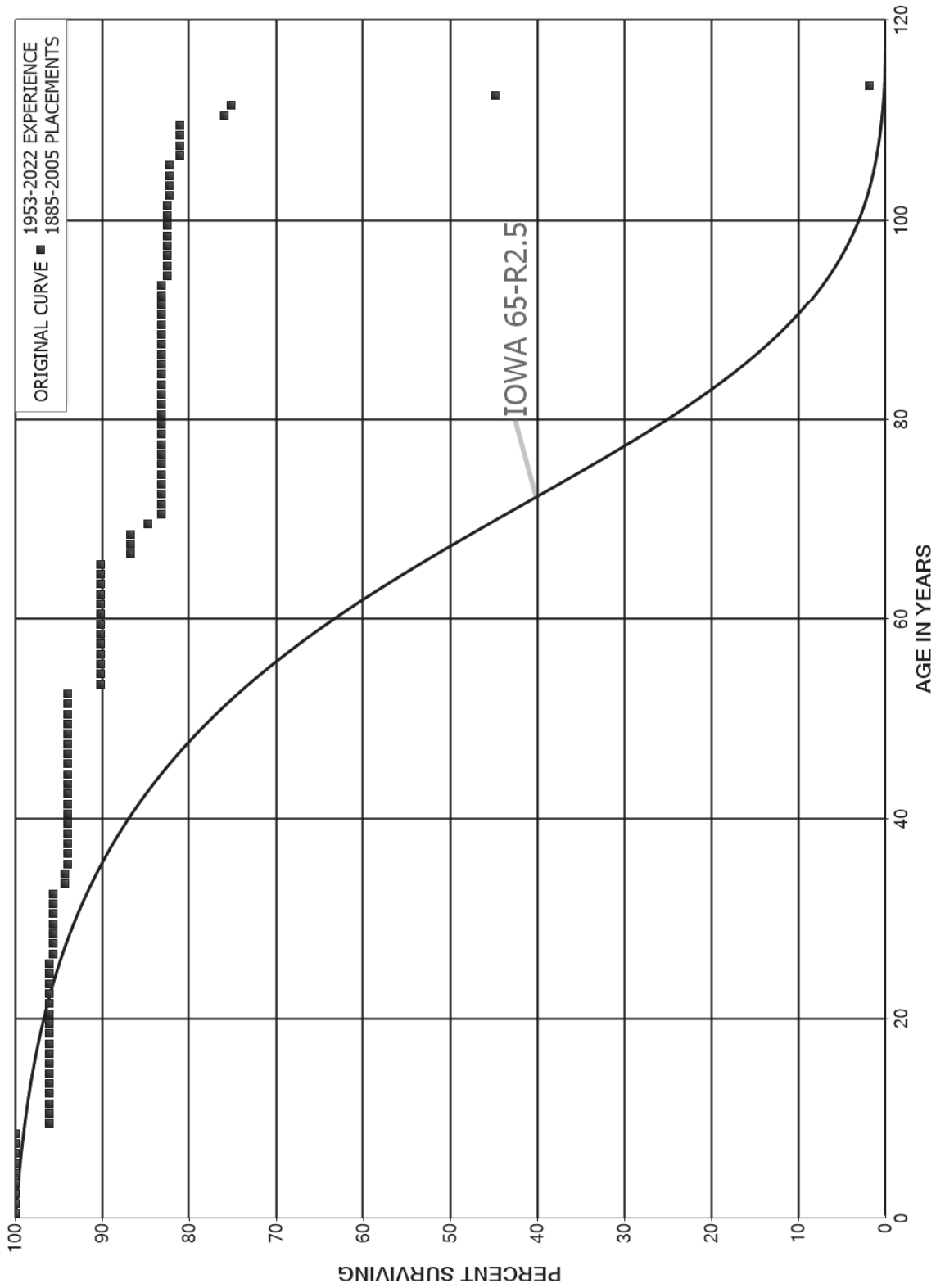
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 325.03 GAS RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

ACCOUNT 325.03 GAS RIGHTS

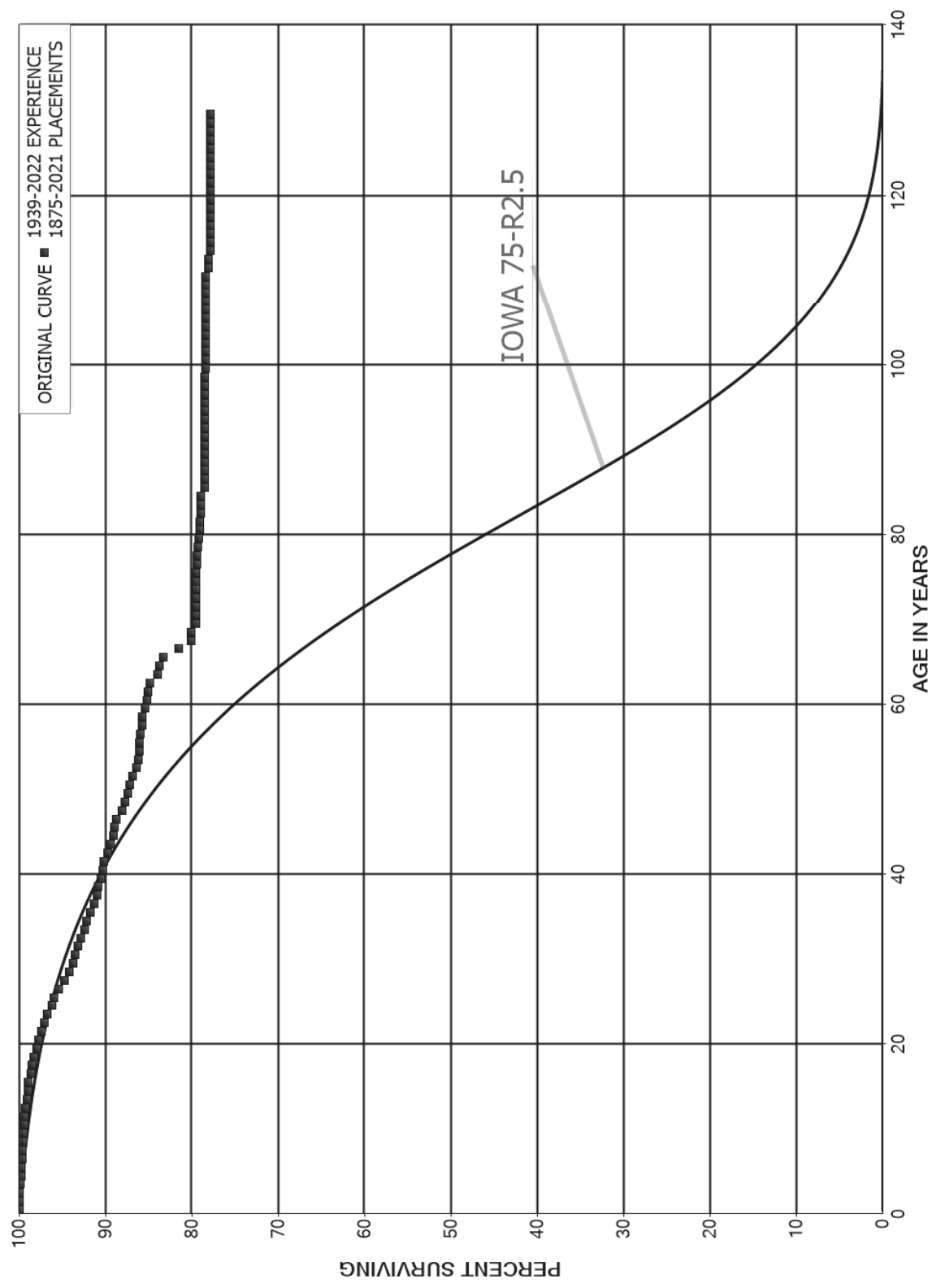
ORIGINAL LIFE TABLE, CONT.

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  
 ACCOUNT 325.04 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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	

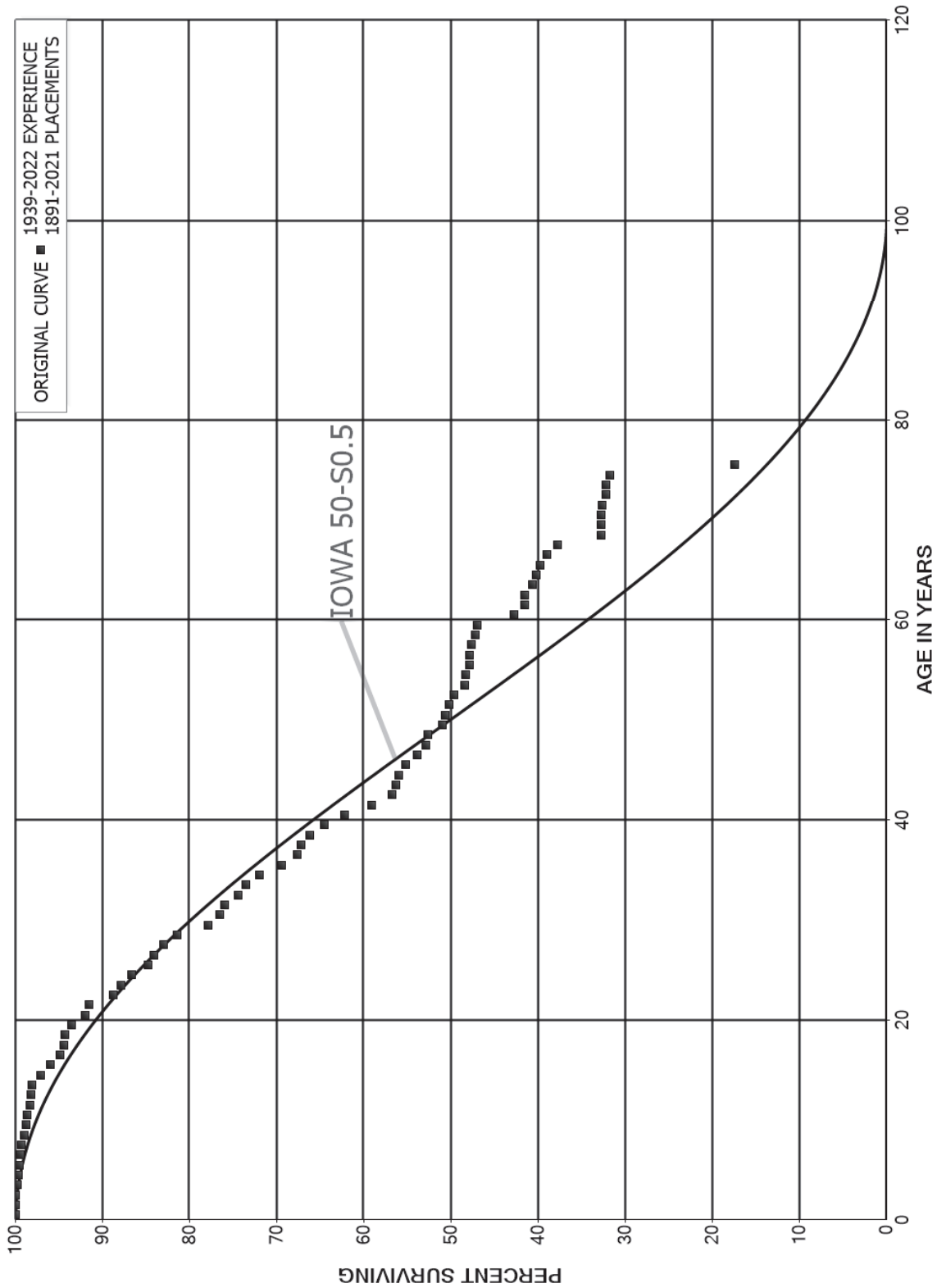
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 327.00 FIELD COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

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

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

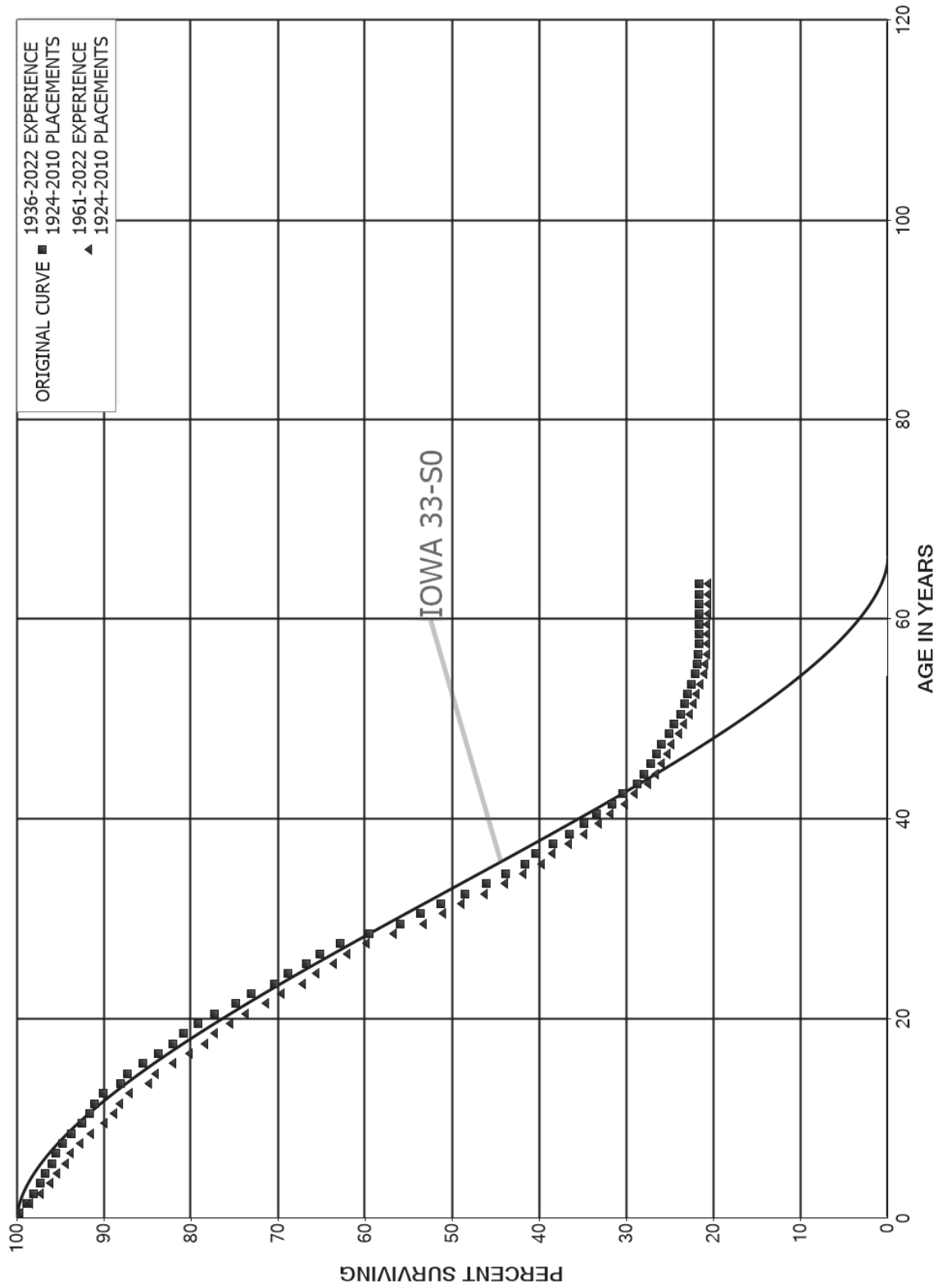
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010

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

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

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

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

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	

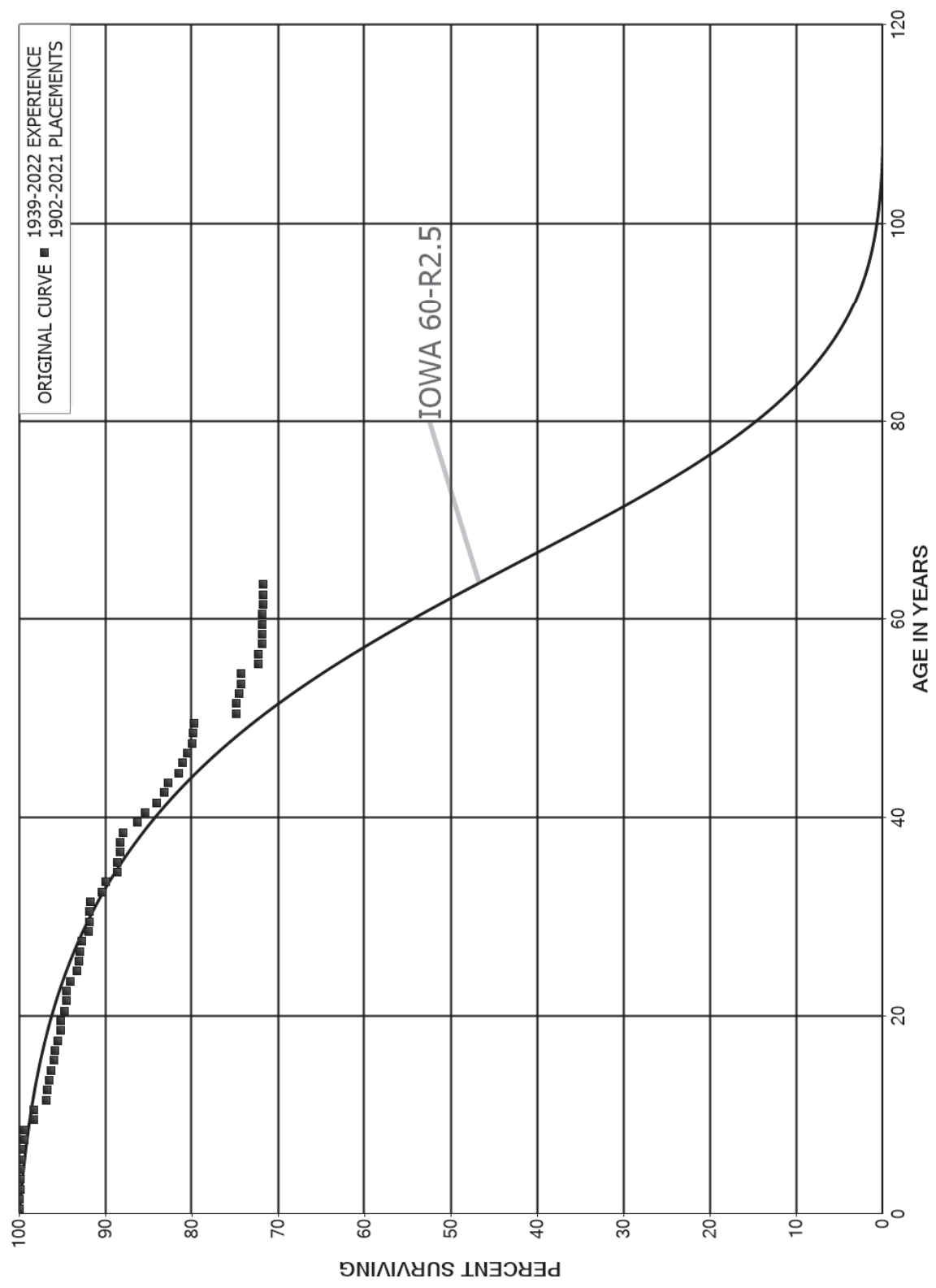
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 329.00 OTHER STRUCTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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	

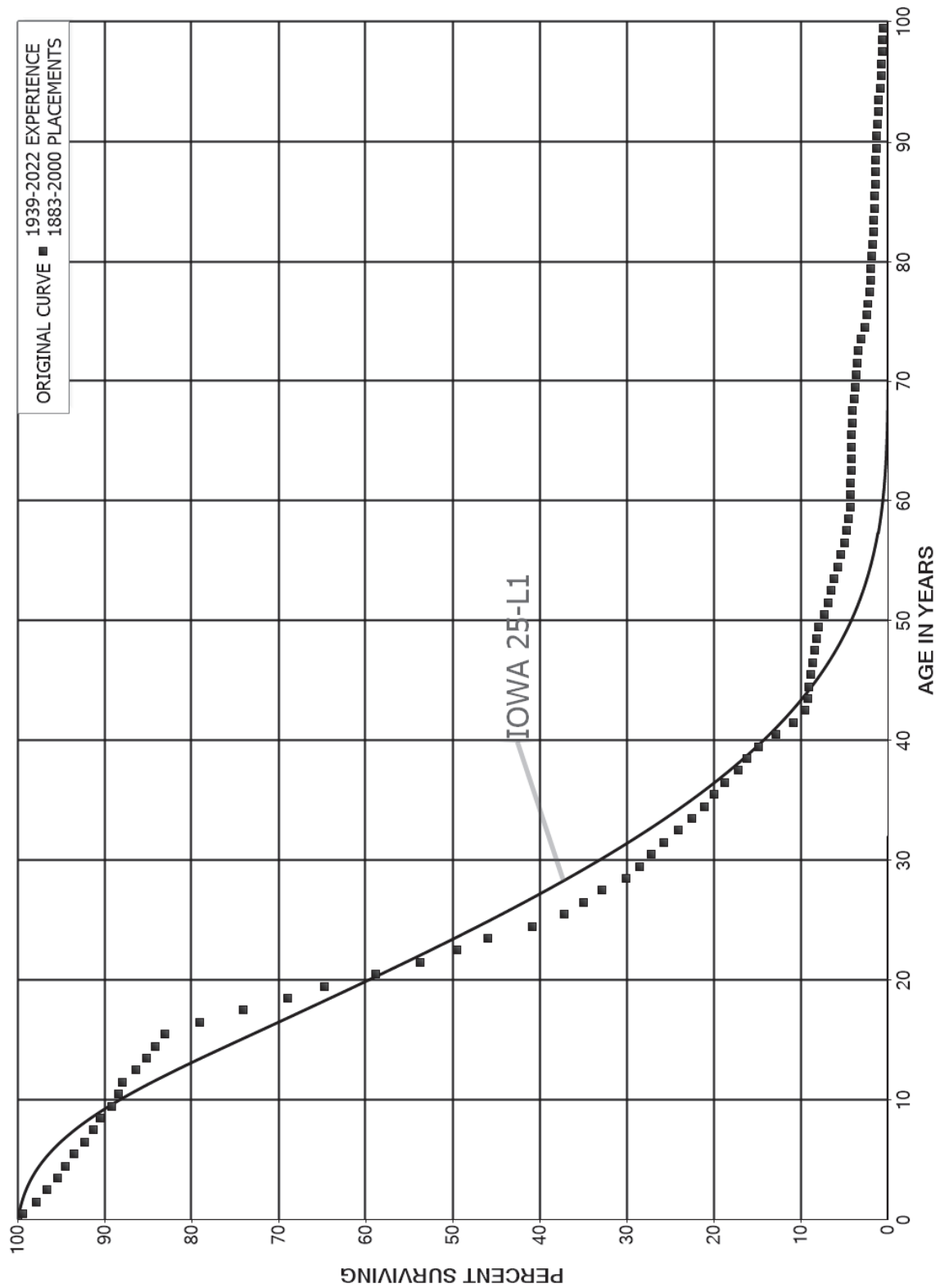
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

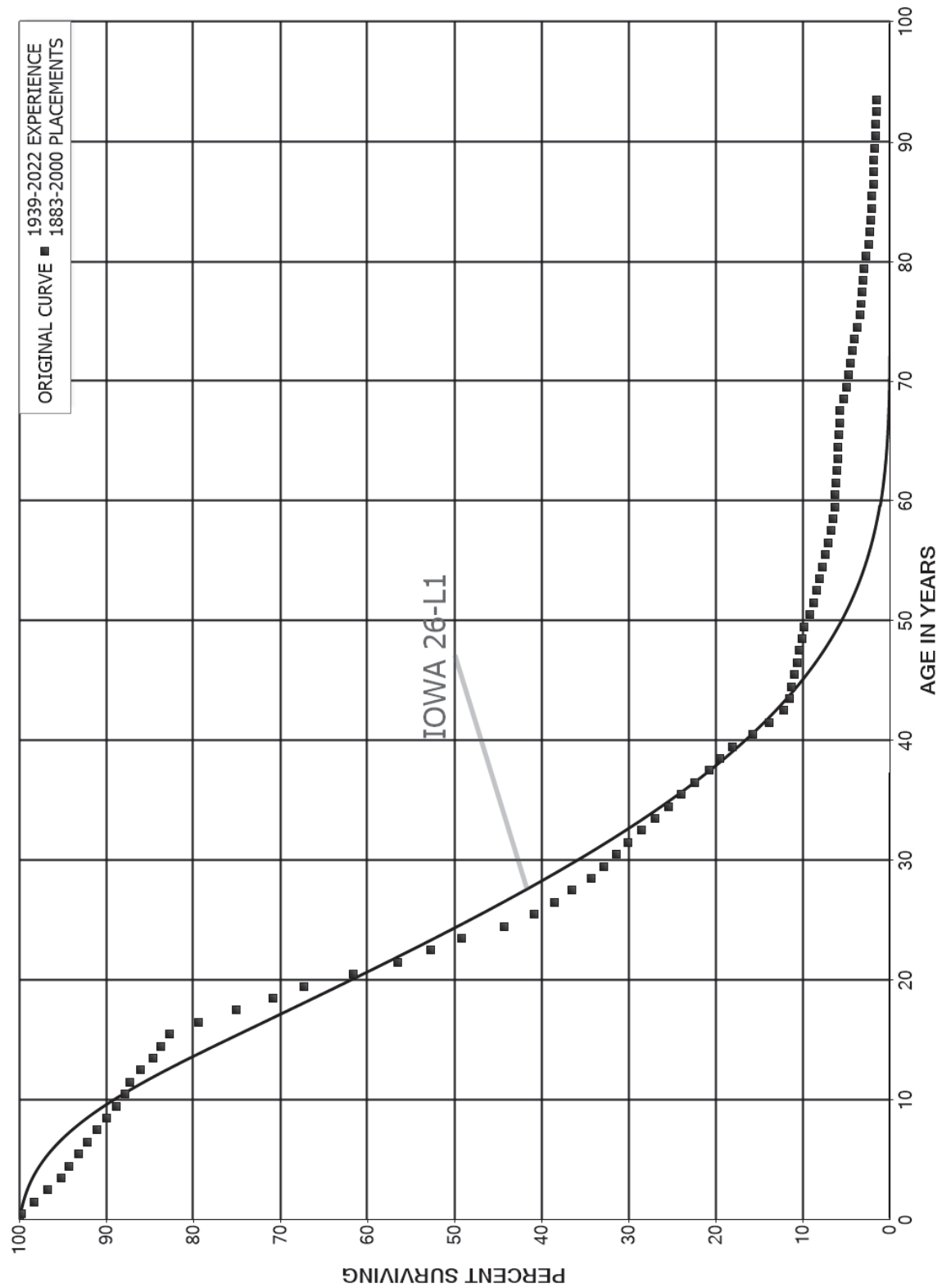
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 331.00 PRODUCING GAS WELLS - WELL EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

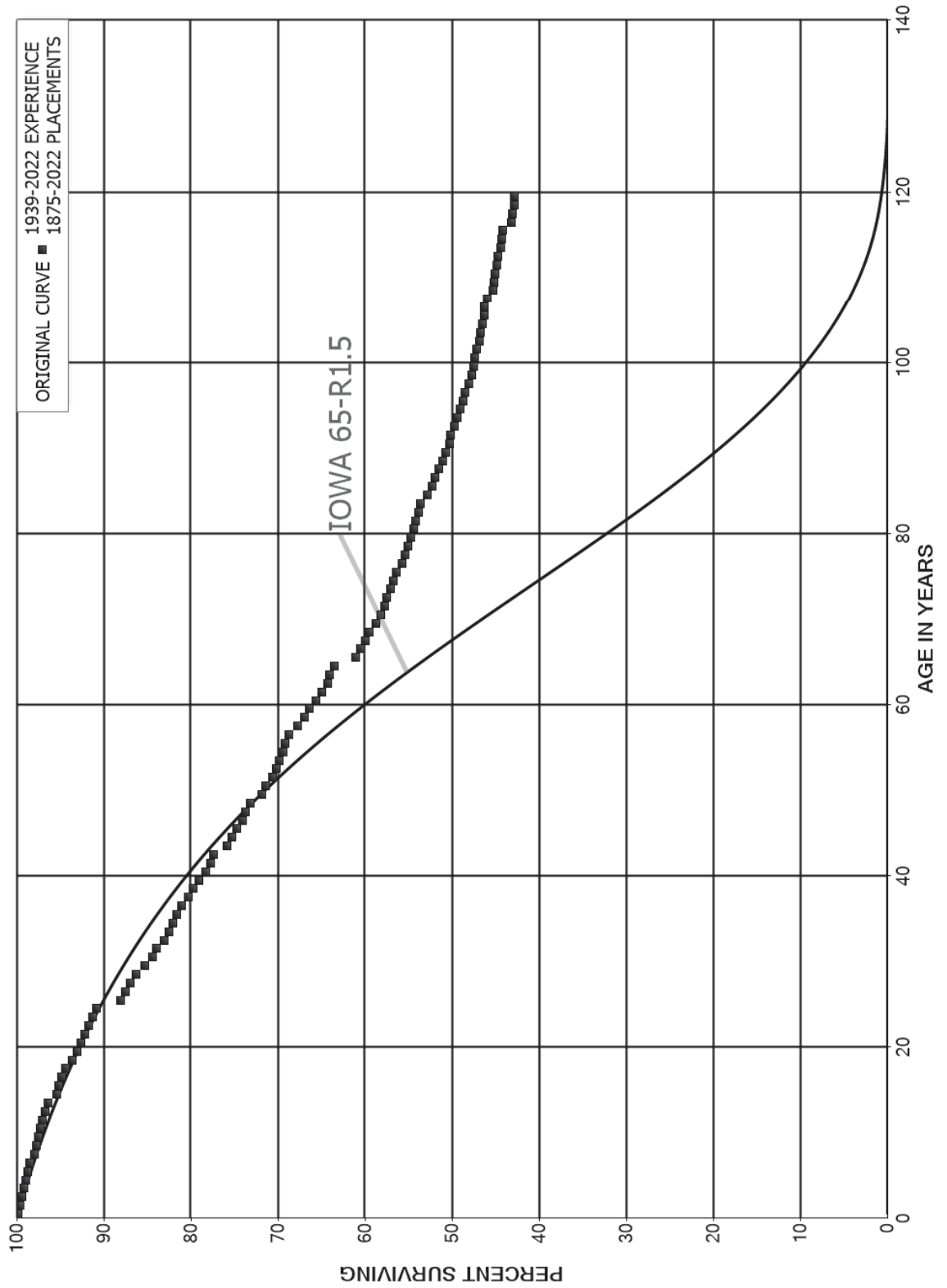
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 332.00 FIELD LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

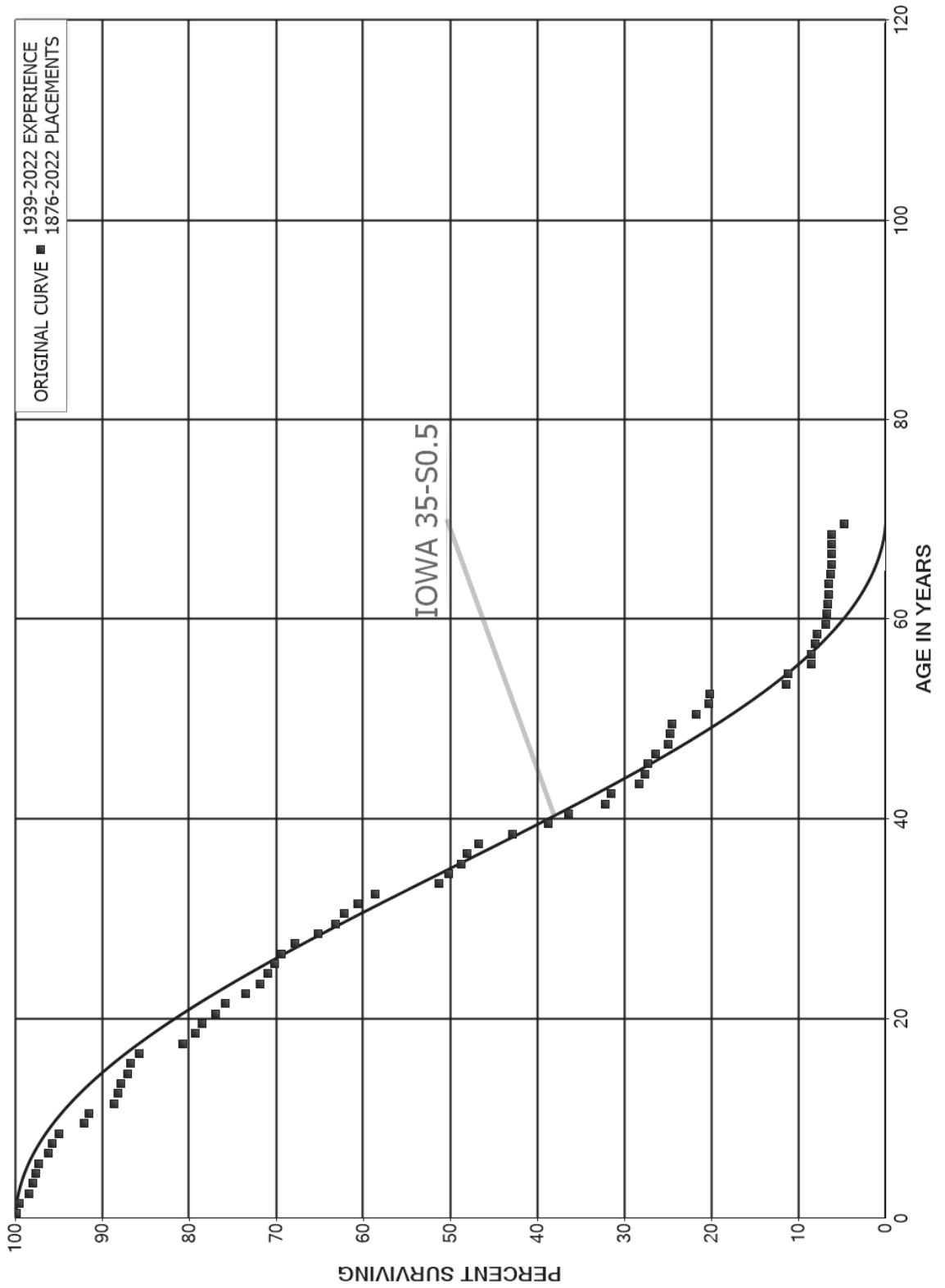
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 333.00 FIELD COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

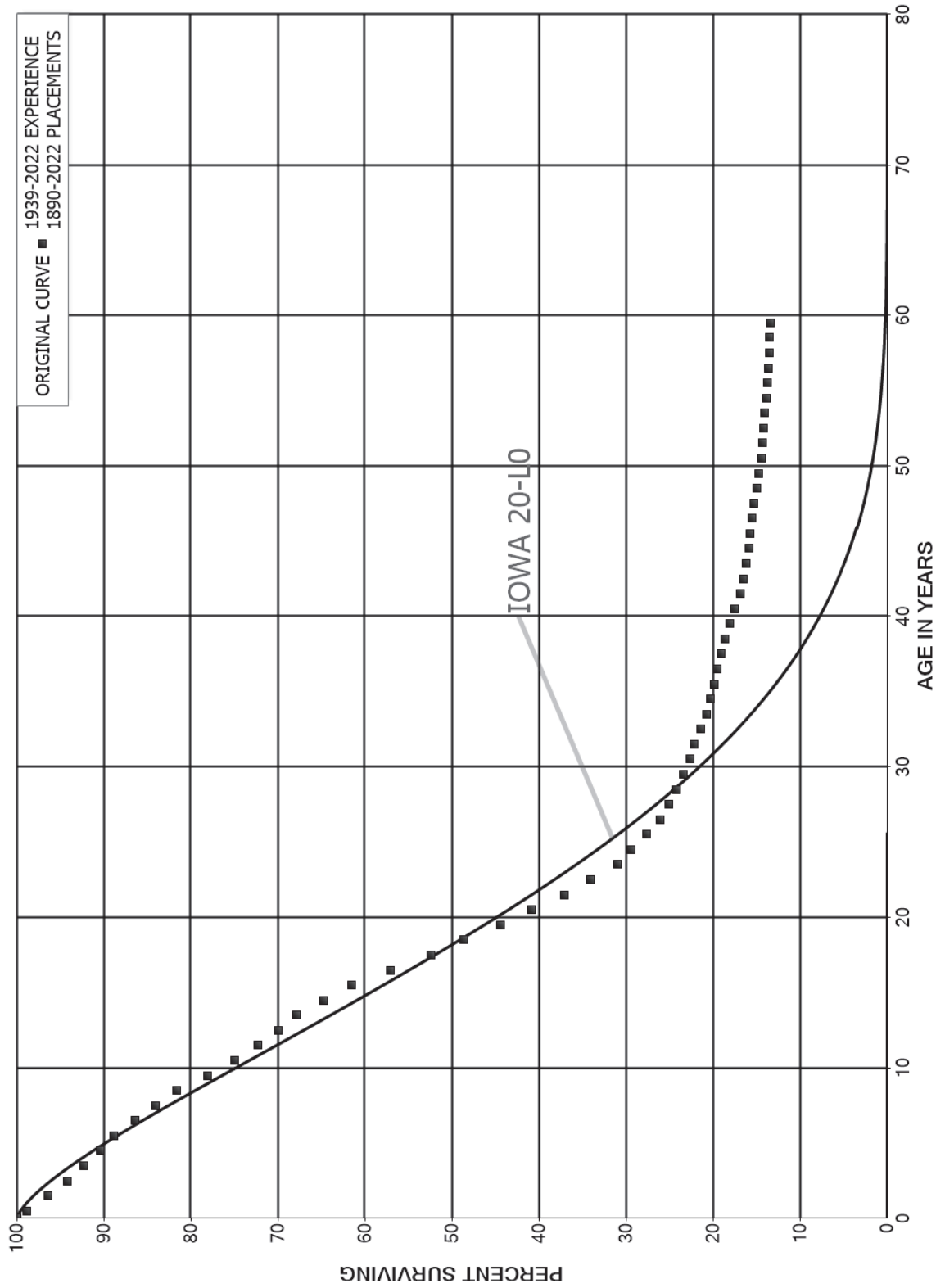
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

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

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

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	

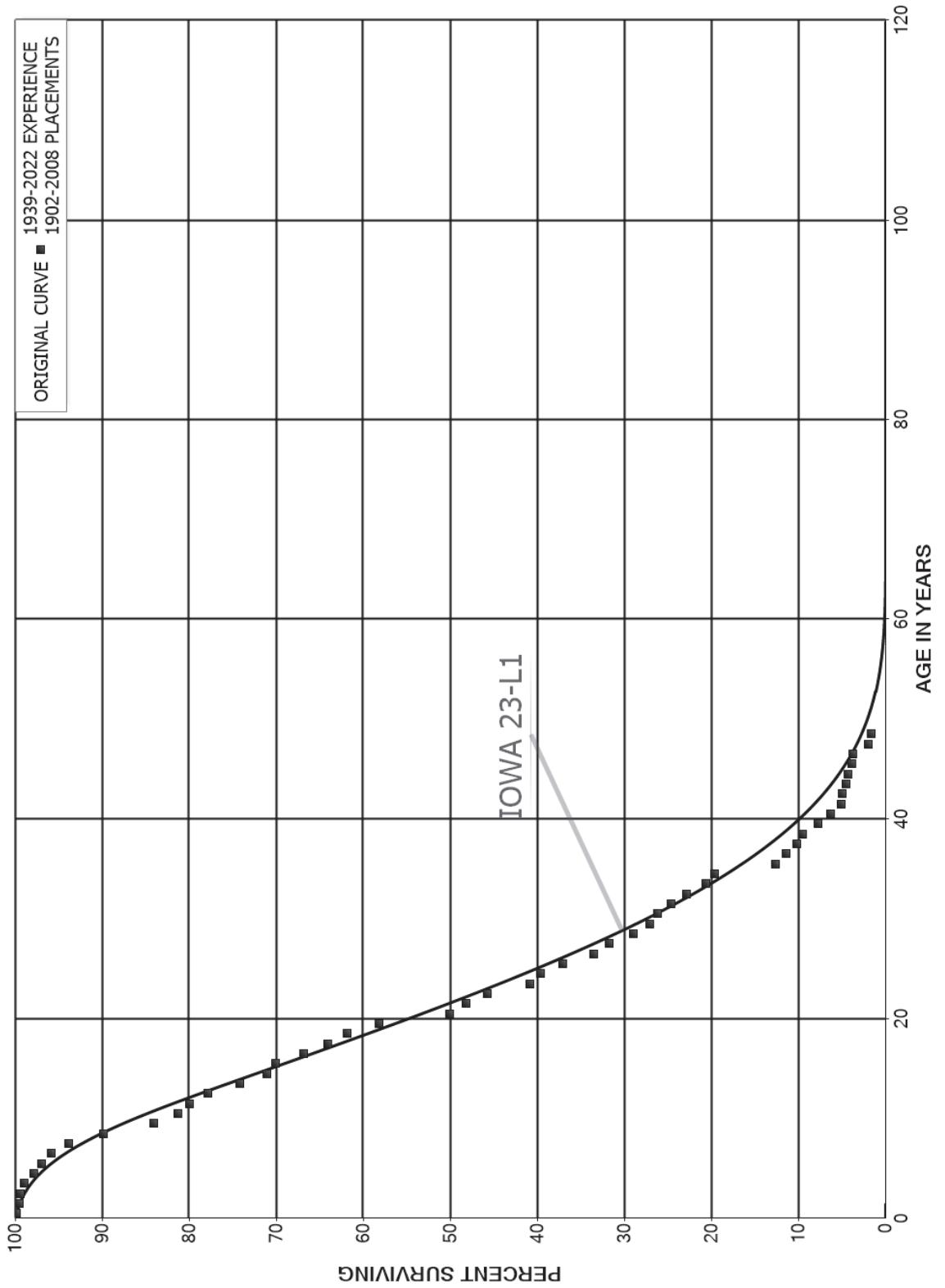
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 337.00 OTHER EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

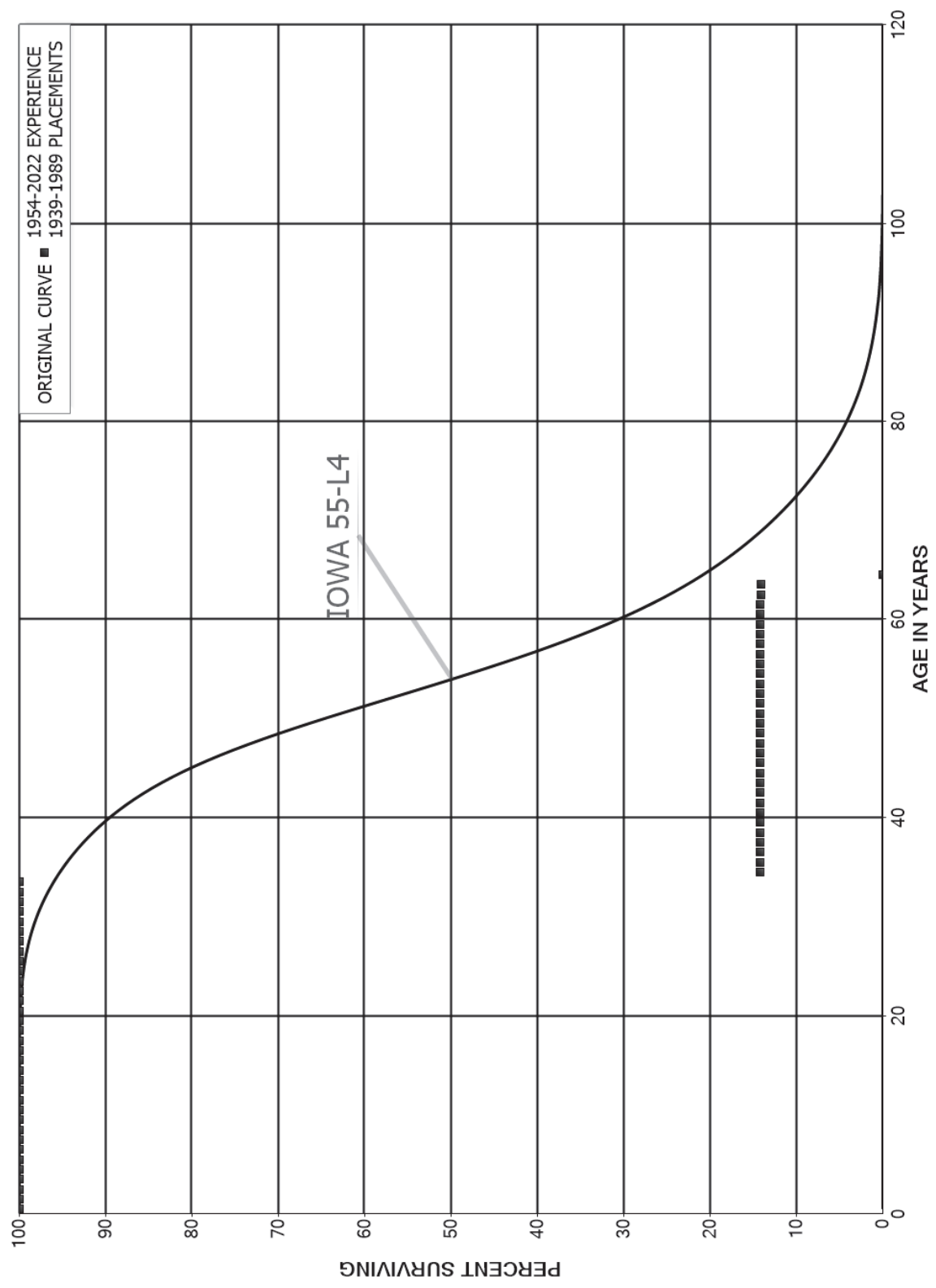
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 350.11 LAND - GAS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

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

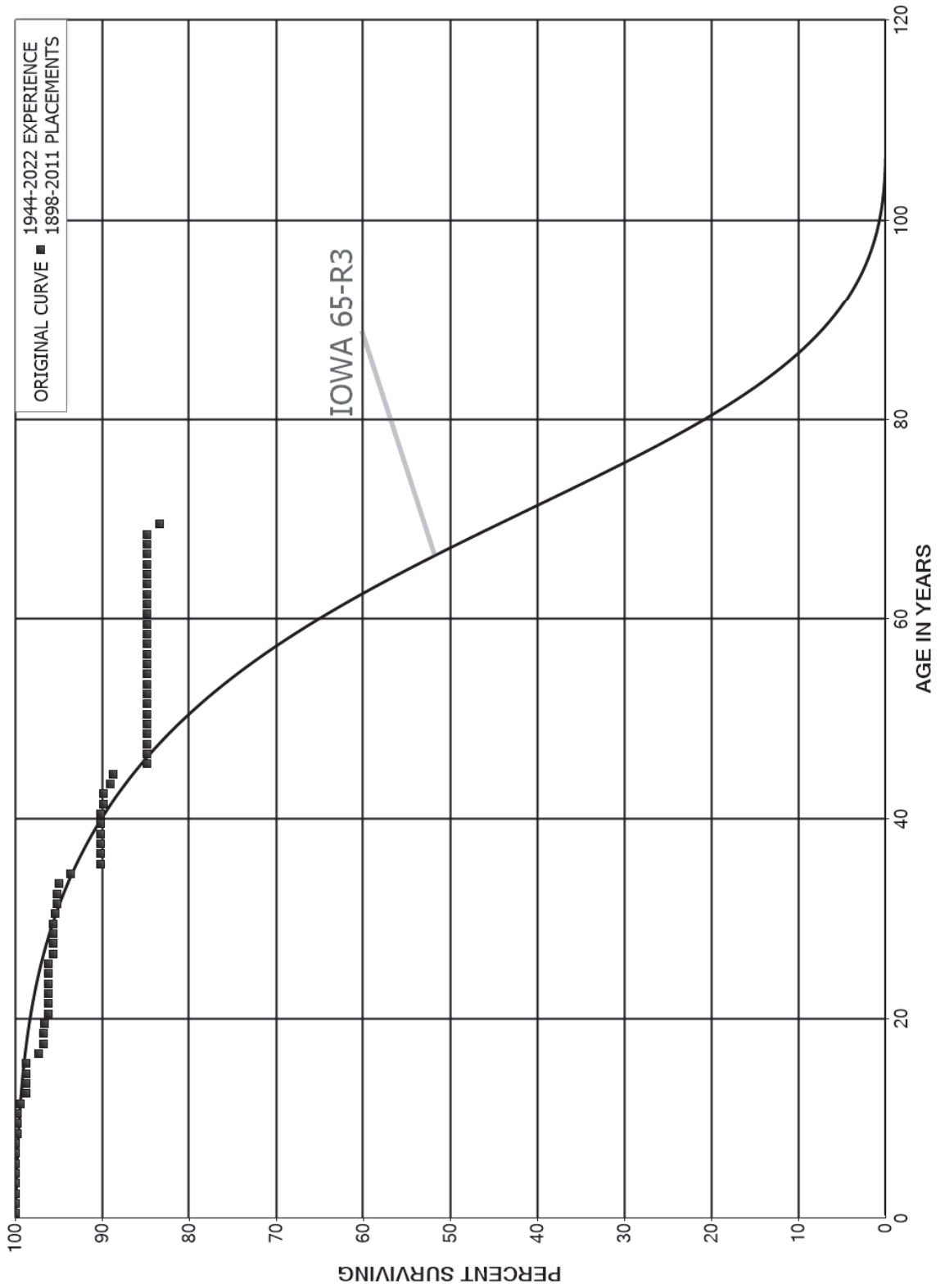
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 350.21 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	150,739		0.0000	1.0000	100.00
0.5	152,128		0.0000	1.0000	100.00
1.5	154,091	143	0.0009	0.9991	100.00
2.5	138,657		0.0000	1.0000	99.91
3.5	139,194		0.0000	1.0000	99.91
4.5	139,576		0.0000	1.0000	99.91
5.5	139,663		0.0000	1.0000	99.91
6.5	139,663		0.0000	1.0000	99.91
7.5	136,190	201	0.0015	0.9985	99.91
8.5	134,508		0.0000	1.0000	99.76
9.5	122,982	43	0.0003	0.9997	99.76
10.5	67,073	236	0.0035	0.9965	99.72
11.5	66,837	453	0.0068	0.9932	99.37
12.5	66,384		0.0000	1.0000	98.70
13.5	65,890		0.0000	1.0000	98.70
14.5	65,954		0.0000	1.0000	98.70
15.5	65,954	972	0.0147	0.9853	98.70
16.5	45,705	228	0.0050	0.9950	97.25
17.5	46,006		0.0000	1.0000	96.76
18.5	29,426	52	0.0018	0.9982	96.76
19.5	30,734	138	0.0045	0.9955	96.59
20.5	33,173		0.0000	1.0000	96.16
21.5	33,177		0.0000	1.0000	96.16
22.5	33,177		0.0000	1.0000	96.16
23.5	33,336		0.0000	1.0000	96.16
24.5	33,270		0.0000	1.0000	96.16
25.5	29,977	177	0.0059	0.9941	96.16
26.5	29,800	4	0.0001	0.9999	95.59
27.5	32,119		0.0000	1.0000	95.57
28.5	31,936		0.0000	1.0000	95.57
29.5	32,422	56	0.0017	0.9983	95.57
30.5	32,366	94	0.0029	0.9971	95.41
31.5	31,963		0.0000	1.0000	95.13
32.5	32,286	70	0.0022	0.9978	95.13
33.5	32,217	443	0.0137	0.9863	94.93
34.5	31,774	1,155	0.0363	0.9637	93.62
35.5	30,619		0.0000	1.0000	90.22
36.5	30,619		0.0000	1.0000	90.22
37.5	30,619		0.0000	1.0000	90.22
38.5	30,746		0.0000	1.0000	90.22

PEOPLES NATURAL GAS COMPANY LLC

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	30,692		0.0000	1.0000	90.22
40.5	30,692	140	0.0045	0.9955	90.22
41.5	30,552		0.0000	1.0000	89.81
42.5	30,493	243	0.0080	0.9920	89.81
43.5	29,032	125	0.0043	0.9957	89.10
44.5	27,558	1,209	0.0439	0.9561	88.71
45.5	26,282		0.0000	1.0000	84.82
46.5	26,282		0.0000	1.0000	84.82
47.5	26,282		0.0000	1.0000	84.82
48.5	26,282		0.0000	1.0000	84.82
49.5	26,186		0.0000	1.0000	84.82
50.5	25,903		0.0000	1.0000	84.82
51.5	23,609		0.0000	1.0000	84.82
52.5	22,192		0.0000	1.0000	84.82
53.5	21,735		0.0000	1.0000	84.82
54.5	19,424		0.0000	1.0000	84.82
55.5	19,355		0.0000	1.0000	84.82
56.5	17,016		0.0000	1.0000	84.82
57.5	16,360		0.0000	1.0000	84.82
58.5	15,049		0.0000	1.0000	84.82
59.5	14,661		0.0000	1.0000	84.82
60.5	14,056		0.0000	1.0000	84.82
61.5	13,166		0.0000	1.0000	84.82
62.5	13,190		0.0000	1.0000	84.82
63.5	13,265		0.0000	1.0000	84.82
64.5	11,699		0.0000	1.0000	84.82
65.5	9,887		0.0000	1.0000	84.82
66.5	9,826		0.0000	1.0000	84.82
67.5	9,826		0.0000	1.0000	84.82
68.5	9,802	159	0.0162	0.9838	84.82
69.5	9,568		0.0000	1.0000	83.45
70.5	9,515		0.0000	1.0000	83.45
71.5	9,390		0.0000	1.0000	83.45
72.5	9,390		0.0000	1.0000	83.45
73.5	8,259		0.0000	1.0000	83.45
74.5	7,916		0.0000	1.0000	83.45
75.5	6,476		0.0000	1.0000	83.45
76.5	5,918		0.0000	1.0000	83.45
77.5	5,851		0.0000	1.0000	83.45
78.5	5,851		0.0000	1.0000	83.45

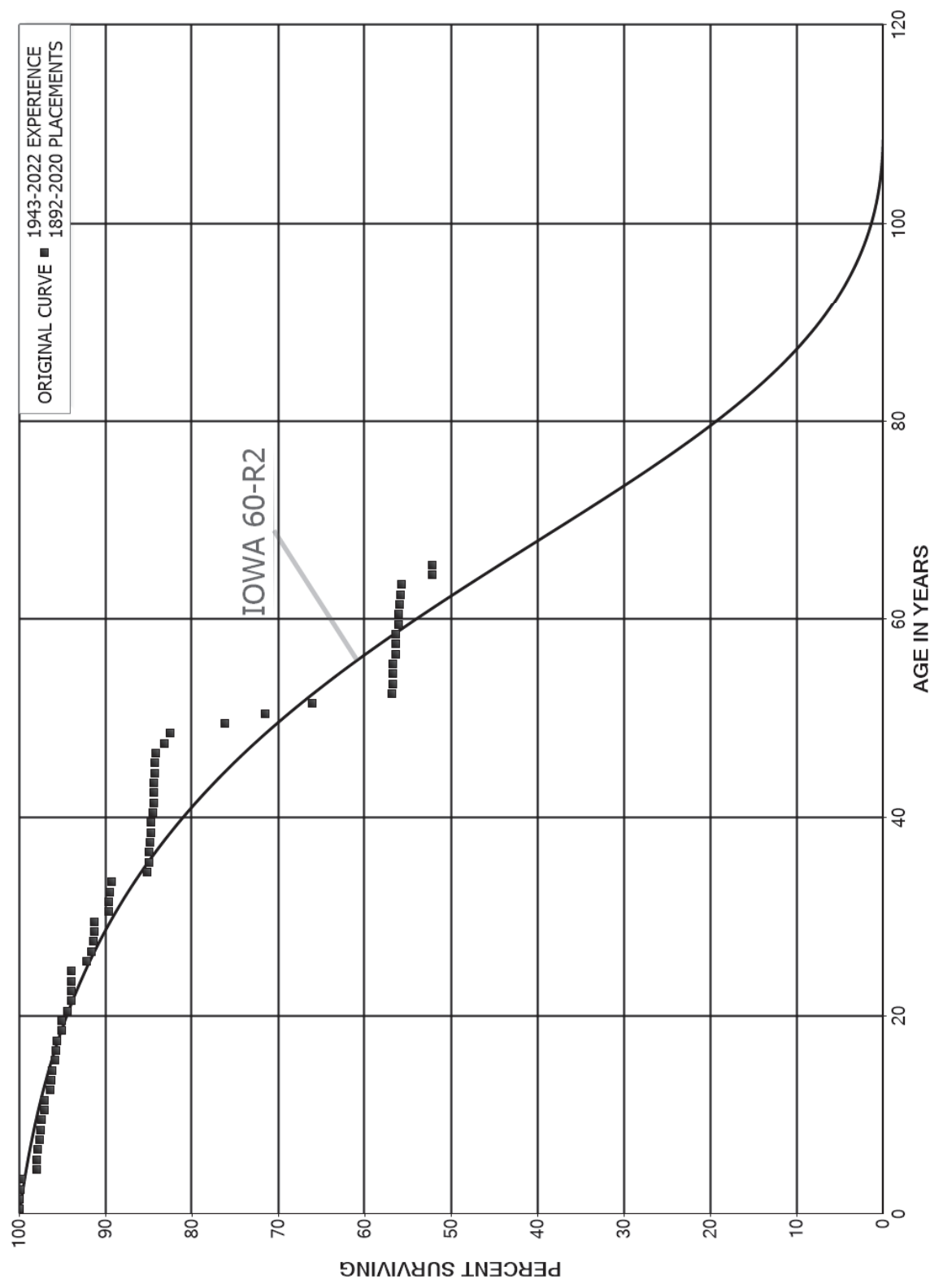
PEOPLES NATURAL GAS COMPANY LLC

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	83.45
80.5	5,242		0.0000	1.0000	83.45
81.5	5,168		0.0000	1.0000	83.45
82.5	4,970		0.0000	1.0000	83.45
83.5	4,936		0.0000	1.0000	83.45
84.5	4,936		0.0000	1.0000	83.45
85.5	4,936		0.0000	1.0000	83.45
86.5	4,936		0.0000	1.0000	83.45
87.5	4,936		0.0000	1.0000	83.45
88.5	4,936		0.0000	1.0000	83.45
89.5	4,408		0.0000	1.0000	83.45
90.5	1,704		0.0000	1.0000	83.45
91.5	1,704		0.0000	1.0000	83.45
92.5	1,704		0.0000	1.0000	83.45
93.5	1,640		0.0000	1.0000	83.45
94.5	1,640		0.0000	1.0000	83.45
95.5	1,640		0.0000	1.0000	83.45
96.5	1,181		0.0000	1.0000	83.45
97.5	923		0.0000	1.0000	83.45
98.5	923		0.0000	1.0000	83.45
99.5	923		0.0000	1.0000	83.45
100.5	923		0.0000	1.0000	83.45
101.5	923		0.0000	1.0000	83.45
102.5	923		0.0000	1.0000	83.45
103.5	923		0.0000	1.0000	83.45
104.5	923		0.0000	1.0000	83.45
105.5	923		0.0000	1.0000	83.45
106.5					83.45

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



PEOPLES NATURAL GAS COMPANY LLC

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	6,735,952	4,983	0.0007	0.9993	100.00
0.5	6,707,391	734	0.0001	0.9999	99.93
1.5	6,713,139	5,047	0.0008	0.9992	99.92
2.5	5,391,853	5,247	0.0010	0.9990	99.84
3.5	5,369,831	96,214	0.0179	0.9821	99.74
4.5	5,275,719	3,522	0.0007	0.9993	97.96
5.5	5,241,789	4,040	0.0008	0.9992	97.89
6.5	5,216,574	13,006	0.0025	0.9975	97.81
7.5	5,197,799	5,539	0.0011	0.9989	97.57
8.5	5,118,903	2,465	0.0005	0.9995	97.47
9.5	4,669,015	16,206	0.0035	0.9965	97.42
10.5	4,606,777	755	0.0002	0.9998	97.08
11.5	4,606,921	34,392	0.0075	0.9925	97.07
12.5	4,573,264	5,151	0.0011	0.9989	96.34
13.5	4,485,212	981	0.0002	0.9998	96.23
14.5	4,215,160	17,038	0.0040	0.9960	96.21
15.5	4,109,435	3,425	0.0008	0.9992	95.82
16.5	3,940,852	5,703	0.0014	0.9986	95.74
17.5	3,935,276	20,460	0.0052	0.9948	95.60
18.5	3,537,638	1,823	0.0005	0.9995	95.11
19.5	2,929,516	18,926	0.0065	0.9935	95.06
20.5	2,860,099	14,775	0.0052	0.9948	94.44
21.5	2,796,418	178	0.0001	0.9999	93.96
22.5	2,694,609	157	0.0001	0.9999	93.95
23.5	2,668,487		0.0000	1.0000	93.94
24.5	2,058,637	39,744	0.0193	0.9807	93.94
25.5	2,010,488	11,047	0.0055	0.9945	92.13
26.5	1,933,889	5,641	0.0029	0.9971	91.62
27.5	1,899,968	987	0.0005	0.9995	91.36
28.5	1,882,721	709	0.0004	0.9996	91.31
29.5	1,842,277	32,995	0.0179	0.9821	91.28
30.5	1,768,016	144	0.0001	0.9999	89.64
31.5	1,767,449	2,742	0.0016	0.9984	89.63
32.5	1,707,782	4,366	0.0026	0.9974	89.49
33.5	1,679,487	76,955	0.0458	0.9542	89.27
34.5	1,602,809	4,446	0.0028	0.9972	85.18
35.5	1,599,236	754	0.0005	0.9995	84.94
36.5	1,586,111	459	0.0003	0.9997	84.90
37.5	1,649,144	1,990	0.0012	0.9988	84.87
38.5	1,580,339		0.0000	1.0000	84.77



PEOPLES NATURAL GAS COMPANY LLC

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	1,580,339	5,050	0.0032	0.9968	84.77	
40.5	1,553,559	1,517	0.0010	0.9990	84.50	
41.5	1,546,208	1,424	0.0009	0.9991	84.42	
42.5	847,838		0.0000	1.0000	84.34	
43.5	625,090	658	0.0011	0.9989	84.34	
44.5	618,547		0.0000	1.0000	84.25	
45.5	618,593	921	0.0015	0.9985	84.25	
46.5	616,353	7,152	0.0116	0.9884	84.13	
47.5	603,080	4,609	0.0076	0.9924	83.15	
48.5	597,574	45,826	0.0767	0.9233	82.52	
49.5	547,039	33,794	0.0618	0.9382	76.19	
50.5	492,924	37,680	0.0764	0.9236	71.48	
51.5	454,693	63,356	0.1393	0.8607	66.02	
52.5	390,800	400	0.0010	0.9990	56.82	
53.5	389,129	5	0.0000	1.0000	56.76	
54.5	387,328	114	0.0003	0.9997	56.76	
55.5	384,344	2,255	0.0059	0.9941	56.74	
56.5	381,475	218	0.0006	0.9994	56.41	
57.5	379,311	37	0.0001	0.9999	56.38	
58.5	380,790	1,736	0.0046	0.9954	56.37	
59.5	376,472	392	0.0010	0.9990	56.11	
60.5	374,594	1,057	0.0028	0.9972	56.06	
61.5	368,676	213	0.0006	0.9994	55.90	
62.5	368,047	716	0.0019	0.9981	55.87	
63.5	318,418	20,591	0.0647	0.9353	55.76	
64.5	294,833		0.0000	1.0000	52.15	
65.5	14,804		0.0000	1.0000	52.15	
66.5	14,647		0.0000	1.0000	52.15	
67.5	14,647		0.0000	1.0000	52.15	
68.5	14,647	115	0.0079	0.9921	52.15	
69.5	11,631		0.0000	1.0000	51.74	
70.5	12,381		0.0000	1.0000	51.74	
71.5	7,821		0.0000	1.0000	51.74	
72.5	2,584		0.0000	1.0000	51.74	
73.5	1,041		0.0000	1.0000	51.74	
74.5	1,041		0.0000	1.0000	51.74	
75.5	885		0.0000	1.0000	51.74	
76.5	826		0.0000	1.0000	51.74	
77.5	400		0.0000	1.0000	51.74	
78.5	400		0.0000	1.0000	51.74	

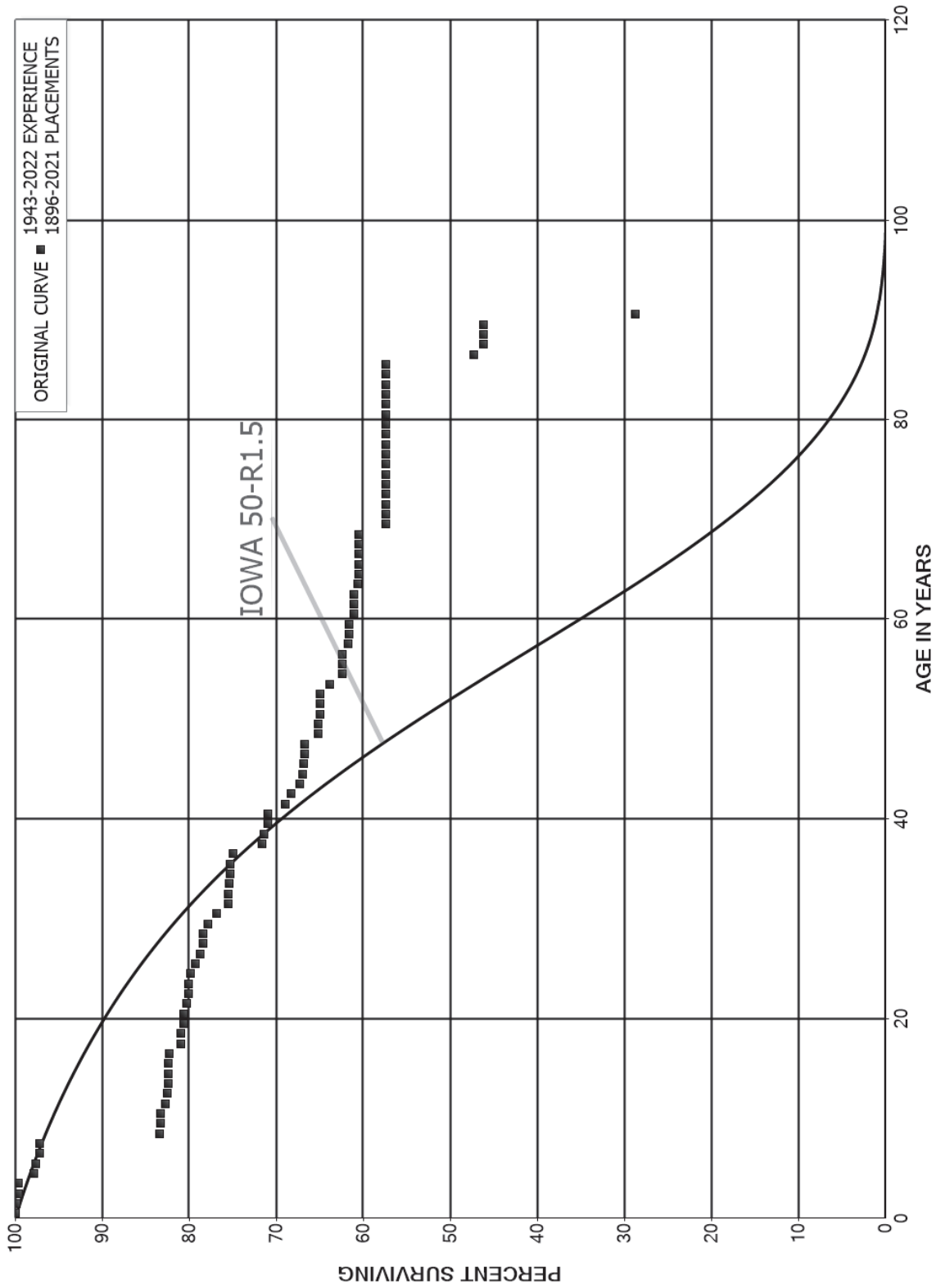
PEOPLES NATURAL GAS COMPANY LLC

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	400		0.0000	1.0000	51.74
80.5	400		0.0000	1.0000	51.74
81.5	400		0.0000	1.0000	51.74
82.5					51.74

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



PEOPLES NATURAL GAS COMPANY LLC

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	17,487,398		0.0000	1.0000	100.00
0.5	17,536,290	35,551	0.0020	0.9980	100.00
1.5	17,452,809	23,661	0.0014	0.9986	99.80
2.5	10,326,415	686	0.0001	0.9999	99.66
3.5	9,821,086	178,458	0.0182	0.9818	99.66
4.5	9,564,345	22,998	0.0024	0.9976	97.84
5.5	9,519,887	37,591	0.0039	0.9961	97.61
6.5	9,448,364	1,988	0.0002	0.9998	97.22
7.5	8,438,899	1,197,446	0.1419	0.8581	97.20
8.5	6,764,183	9,040	0.0013	0.9987	83.41
9.5	6,656,036	4,408	0.0007	0.9993	83.30
10.5	6,815,726	40,159	0.0059	0.9941	83.24
11.5	6,665,513	21,395	0.0032	0.9968	82.75
12.5	6,655,799	5,298	0.0008	0.9992	82.49
13.5	6,666,650	2,305	0.0003	0.9997	82.42
14.5	6,267,955	119	0.0000	1.0000	82.39
15.5	6,185,567	5,980	0.0010	0.9990	82.39
16.5	5,273,244	83,740	0.0159	0.9841	82.31
17.5	5,145,130	6,176	0.0012	0.9988	81.01
18.5	4,753,958	15,444	0.0032	0.9968	80.91
19.5	4,073,462	3,085	0.0008	0.9992	80.65
20.5	3,169,829	11,844	0.0037	0.9963	80.58
21.5	3,053,894	7,293	0.0024	0.9976	80.28
22.5	2,775,871	46	0.0000	1.0000	80.09
23.5	2,774,125	7,595	0.0027	0.9973	80.09
24.5	2,584,054	19,724	0.0076	0.9924	79.87
25.5	2,275,753	15,095	0.0066	0.9934	79.26
26.5	2,232,559	8,235	0.0037	0.9963	78.74
27.5	2,284,876	2,934	0.0013	0.9987	78.44
28.5	2,291,268	14,672	0.0064	0.9936	78.34
29.5	2,284,481	30,108	0.0132	0.9868	77.84
30.5	2,226,110	36,418	0.0164	0.9836	76.82
31.5	1,959,467	1,678	0.0009	0.9991	75.56
32.5	1,926,602	1,387	0.0007	0.9993	75.50
33.5	1,925,509	4,982	0.0026	0.9974	75.44
34.5	1,624,522	62	0.0000	1.0000	75.25
35.5	1,630,539	7,170	0.0044	0.9956	75.24
36.5	1,624,779	70,912	0.0436	0.9564	74.91
37.5	1,553,600	6,135	0.0039	0.9961	71.64
38.5	1,542,085	7,758	0.0050	0.9950	71.36

PEOPLES NATURAL GAS COMPANY LLC

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	1,388,685	1,020	0.0007	0.9993	71.00
40.5	1,384,422	38,448	0.0278	0.9722	70.95
41.5	1,293,256	13,513	0.0104	0.9896	68.98
42.5	1,074,188	14,949	0.0139	0.9861	68.26
43.5	1,058,538	5,411	0.0051	0.9949	67.31
44.5	1,053,344	2,277	0.0022	0.9978	66.96
45.5	963,799	1,065	0.0011	0.9989	66.82
46.5	827,445	66	0.0001	0.9999	66.74
47.5	680,694	15,691	0.0231	0.9769	66.74
48.5	488,436		0.0000	1.0000	65.20
49.5	476,344	2,111	0.0044	0.9956	65.20
50.5	474,456		0.0000	1.0000	64.91
51.5	475,599		0.0000	1.0000	64.91
52.5	475,969	8,193	0.0172	0.9828	64.91
53.5	475,454	10,402	0.0219	0.9781	63.79
54.5	464,565	88	0.0002	0.9998	62.40
55.5	464,136	88	0.0002	0.9998	62.39
56.5	453,943	5,121	0.0113	0.9887	62.38
57.5	418,795	115	0.0003	0.9997	61.67
58.5	418,679	38	0.0001	0.9999	61.65
59.5	418,641	3,684	0.0088	0.9912	61.65
60.5	414,292	47	0.0001	0.9999	61.11
61.5	402,610	592	0.0015	0.9985	61.10
62.5	402,019	2,816	0.0070	0.9930	61.01
63.5	352,303	410	0.0012	0.9988	60.58
64.5	239,445		0.0000	1.0000	60.51
65.5	227,582		0.0000	1.0000	60.51
66.5	214,681		0.0000	1.0000	60.51
67.5	213,627	55	0.0003	0.9997	60.51
68.5	213,568	10,820	0.0507	0.9493	60.50
69.5	202,724		0.0000	1.0000	57.43
70.5	198,183		0.0000	1.0000	57.43
71.5	170,381		0.0000	1.0000	57.43
72.5	143,515		0.0000	1.0000	57.43
73.5	140,242		0.0000	1.0000	57.43
74.5	108,203	5	0.0000	1.0000	57.43
75.5	74,830		0.0000	1.0000	57.43
76.5	61,189		0.0000	1.0000	57.43
77.5	60,868		0.0000	1.0000	57.43
78.5	60,868		0.0000	1.0000	57.43

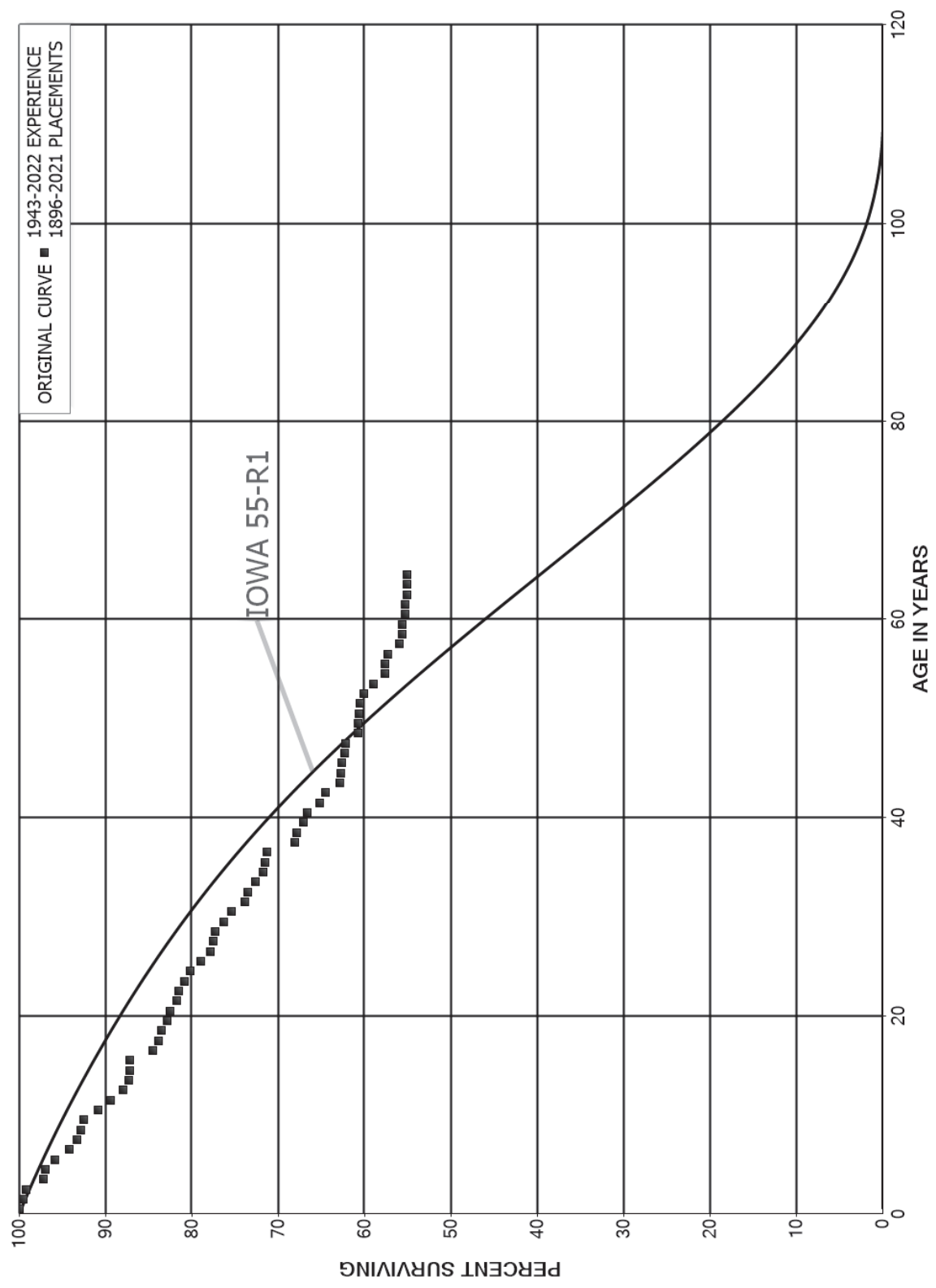
PEOPLES NATURAL GAS COMPANY LLC

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	54,548		0.0000	1.0000	57.43
80.5	46,787		0.0000	1.0000	57.43
81.5	46,787		0.0000	1.0000	57.43
82.5	46,787		0.0000	1.0000	57.43
83.5	45,804		0.0000	1.0000	57.43
84.5	45,804		0.0000	1.0000	57.43
85.5	45,804	8,061	0.1760	0.8240	57.43
86.5	32,080	757	0.0236	0.9764	47.32
87.5	31,323		0.0000	1.0000	46.21
88.5	31,323		0.0000	1.0000	46.21
89.5	31,323	11,826	0.3776	0.6224	46.21
90.5	19,497		0.0000	1.0000	28.76
91.5	19,497		0.0000	1.0000	28.76
92.5	19,497		0.0000	1.0000	28.76
93.5	19,497		0.0000	1.0000	28.76
94.5	19,497		0.0000	1.0000	28.76
95.5	19,300		0.0000	1.0000	28.76
96.5	14,264		0.0000	1.0000	28.76
97.5	8,363		0.0000	1.0000	28.76
98.5	2,544		0.0000	1.0000	28.76
99.5	2,544		0.0000	1.0000	28.76
100.5	2,544		0.0000	1.0000	28.76
101.5	2,544		0.0000	1.0000	28.76
102.5	2,544		0.0000	1.0000	28.76
103.5	2,544		0.0000	1.0000	28.76
104.5	2,544		0.0000	1.0000	28.76
105.5	2,539		0.0000	1.0000	28.76
106.5					28.76

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



PEOPLES NATURAL GAS COMPANY LLC

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	3,207,400	1,062	0.0003	0.9997	100.00
0.5	3,104,638	14,091	0.0045	0.9955	99.97
1.5	2,752,277	9,189	0.0033	0.9967	99.51
2.5	1,849,263	37,011	0.0200	0.9800	99.18
3.5	1,859,137	5,836	0.0031	0.9969	97.20
4.5	1,875,287	20,407	0.0109	0.9891	96.89
5.5	1,841,370	31,019	0.0168	0.9832	95.84
6.5	1,819,170	18,092	0.0099	0.9901	94.22
7.5	1,799,153	9,440	0.0052	0.9948	93.28
8.5	1,755,017	4,605	0.0026	0.9974	92.80
9.5	1,744,563	31,463	0.0180	0.9820	92.55
10.5	1,695,461	28,366	0.0167	0.9833	90.88
11.5	1,571,242	24,584	0.0156	0.9844	89.36
12.5	1,471,837	11,558	0.0079	0.9921	87.96
13.5	1,445,590	1,710	0.0012	0.9988	87.27
14.5	1,388,010	614	0.0004	0.9996	87.17
15.5	1,395,756	42,084	0.0302	0.9698	87.13
16.5	1,353,779	10,390	0.0077	0.9923	84.50
17.5	1,336,443	5,380	0.0040	0.9960	83.86
18.5	1,327,456	10,352	0.0078	0.9922	83.52
19.5	1,320,836	6,043	0.0046	0.9954	82.87
20.5	1,291,193	12,575	0.0097	0.9903	82.49
21.5	1,254,104	2,425	0.0019	0.9981	81.68
22.5	1,228,816	10,315	0.0084	0.9916	81.53
23.5	1,217,520	9,610	0.0079	0.9921	80.84
24.5	868,681	13,745	0.0158	0.9842	80.20
25.5	837,404	11,623	0.0139	0.9861	78.94
26.5	835,231	4,166	0.0050	0.9950	77.84
27.5	858,920	1,379	0.0016	0.9984	77.45
28.5	863,524	11,694	0.0135	0.9865	77.33
29.5	851,165	10,086	0.0118	0.9882	76.28
30.5	840,202	17,032	0.0203	0.9797	75.38
31.5	824,559	4,399	0.0053	0.9947	73.85
32.5	777,355	9,163	0.0118	0.9882	73.45
33.5	765,046	9,654	0.0126	0.9874	72.59
34.5	706,317	2,077	0.0029	0.9971	71.67
35.5	703,468	1,587	0.0023	0.9977	71.46
36.5	700,708	31,341	0.0447	0.9553	71.30
37.5	668,424	3,140	0.0047	0.9953	68.11
38.5	660,290	6,802	0.0103	0.9897	67.79



PEOPLES NATURAL GAS COMPANY LLC

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	608,492	4,587	0.0075	0.9925	67.09	
40.5	568,149	12,223	0.0215	0.9785	66.59	
41.5	542,584	5,776	0.0106	0.9894	65.15	
42.5	466,495	11,973	0.0257	0.9743	64.46	
43.5	451,367	216	0.0005	0.9995	62.81	
44.5	456,402	1,058	0.0023	0.9977	62.78	
45.5	426,557	2,430	0.0057	0.9943	62.63	
46.5	358,550	590	0.0016	0.9984	62.27	
47.5	304,584	6,936	0.0228	0.9772	62.17	
48.5	231,588		0.0000	1.0000	60.76	
49.5	211,105	357	0.0017	0.9983	60.76	
50.5	211,017	380	0.0018	0.9982	60.65	
51.5	211,532	1,729	0.0082	0.9918	60.54	
52.5	210,082	3,666	0.0174	0.9826	60.05	
53.5	206,248	4,793	0.0232	0.9768	59.00	
54.5	201,448		0.0000	1.0000	57.63	
55.5	200,320	1,306	0.0065	0.9935	57.63	
56.5	192,587	4,359	0.0226	0.9774	57.25	
57.5	171,474	925	0.0054	0.9946	55.96	
58.5	170,549		0.0000	1.0000	55.66	
59.5	170,549	1,024	0.0060	0.9940	55.66	
60.5	169,351	133	0.0008	0.9992	55.32	
61.5	161,122	665	0.0041	0.9959	55.28	
62.5	159,705	79	0.0005	0.9995	55.05	
63.5	147,850		0.0000	1.0000	55.02	
64.5	100,803		0.0000	1.0000	55.02	
65.5	94,825		0.0000	1.0000	55.02	
66.5	88,647		0.0000	1.0000	55.02	
67.5	88,647	288	0.0032	0.9968	55.02	
68.5	85,721	2,594	0.0303	0.9697	54.85	
69.5	82,866		0.0000	1.0000	53.19	
70.5	78,884		0.0000	1.0000	53.19	
71.5	64,723		0.0000	1.0000	53.19	
72.5	54,087		0.0000	1.0000	53.19	
73.5	54,050		0.0000	1.0000	53.19	
74.5	42,506	1,424	0.0335	0.9665	53.19	
75.5	31,420	25	0.0008	0.9992	51.40	
76.5	26,195		0.0000	1.0000	51.36	
77.5	23,540		0.0000	1.0000	51.36	
78.5	23,540		0.0000	1.0000	51.36	

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.02 WELLS - EQUIPMENT

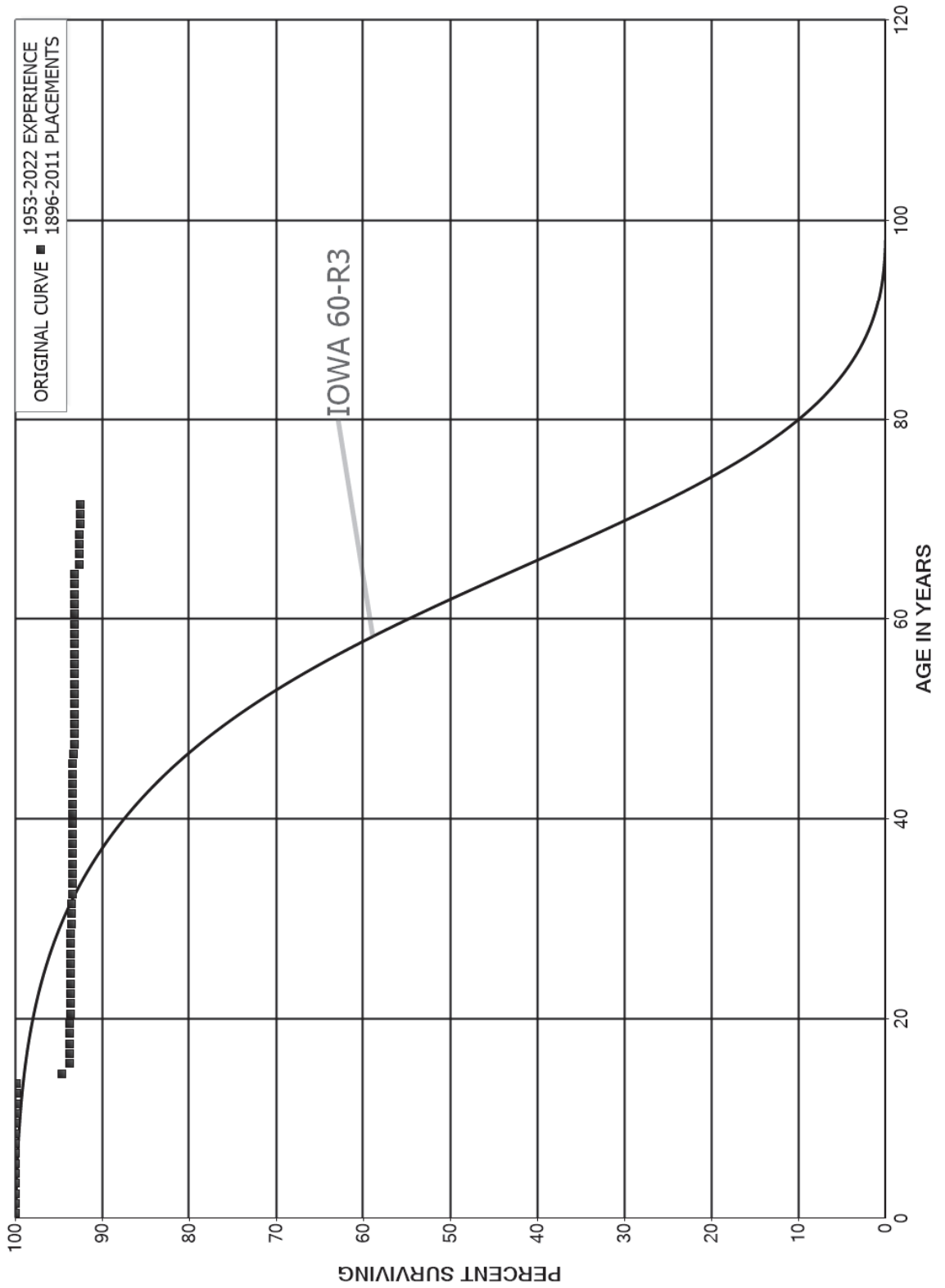
ORIGINAL LIFE TABLE, CONT.

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	13,920		0.0000	1.0000	51.36
80.5	13,907		0.0000	1.0000	51.36
81.5	13,907		0.0000	1.0000	51.36
82.5	13,907		0.0000	1.0000	51.36
83.5	13,907		0.0000	1.0000	51.36
84.5	13,907		0.0000	1.0000	51.36
85.5	13,907		0.0000	1.0000	51.36
86.5	13,144		0.0000	1.0000	51.36
87.5	13,144		0.0000	1.0000	51.36
88.5	13,144		0.0000	1.0000	51.36
89.5	13,144		0.0000	1.0000	51.36
90.5	8,020		0.0000	1.0000	51.36
91.5	8,020		0.0000	1.0000	51.36
92.5	8,020		0.0000	1.0000	51.36
93.5	8,020		0.0000	1.0000	51.36
94.5	8,020		0.0000	1.0000	51.36
95.5	8,020		0.0000	1.0000	51.36
96.5	7,214		0.0000	1.0000	51.36
97.5	4,728		0.0000	1.0000	51.36
98.5	2,095		0.0000	1.0000	51.36
99.5	2,095		0.0000	1.0000	51.36
100.5	2,095		0.0000	1.0000	51.36
101.5	2,095		0.0000	1.0000	51.36
102.5	2,095		0.0000	1.0000	51.36
103.5	2,095		0.0000	1.0000	51.36
104.5	2,095		0.0000	1.0000	51.36
105.5	606		0.0000	1.0000	51.36
106.5					51.36

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



PEOPLES NATURAL GAS COMPANY LLC

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

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	

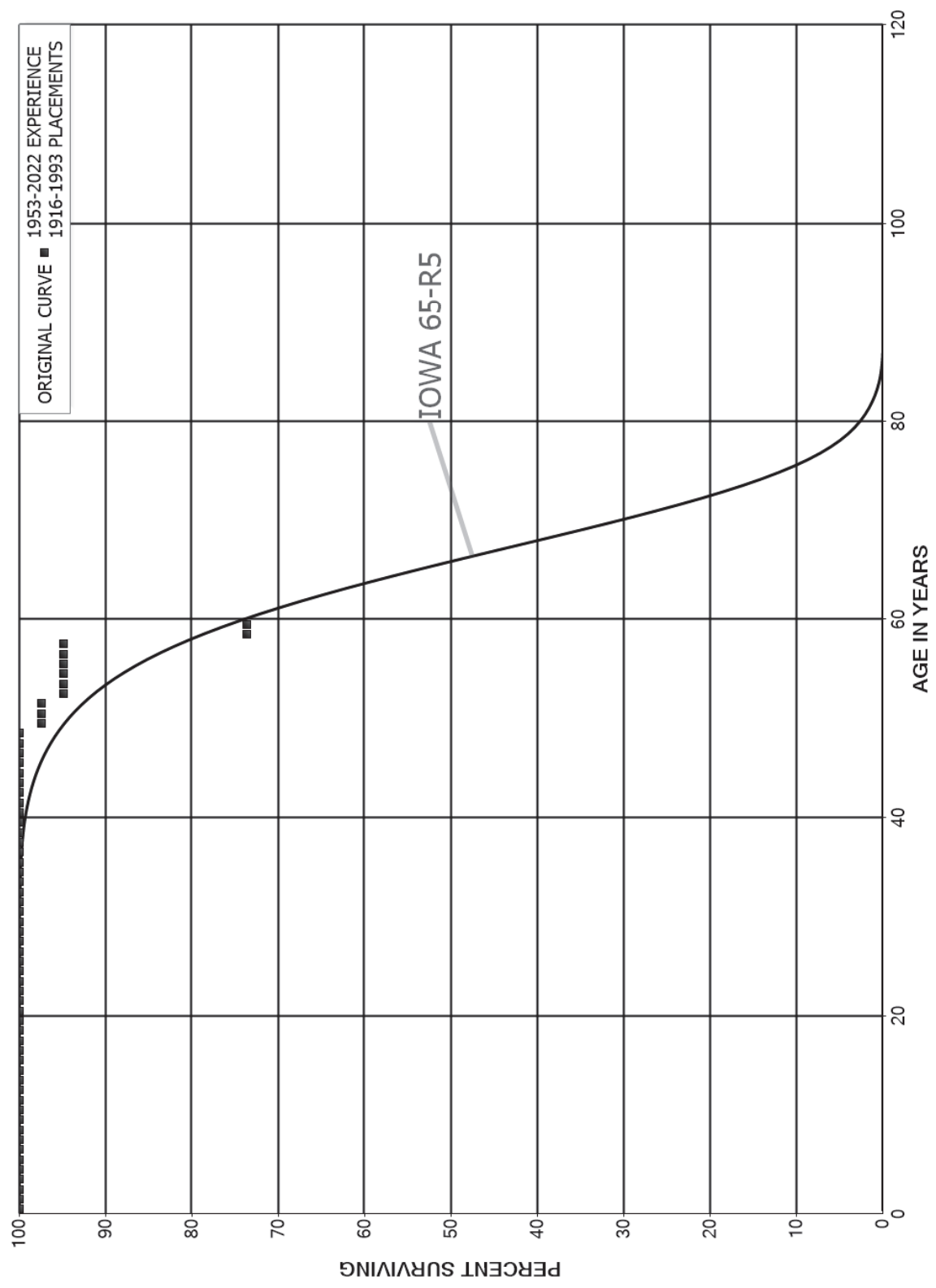
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 352.12 STORAGE RIGHTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-1993			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	81,302		0.0000	1.0000	100.00
0.5	188,104		0.0000	1.0000	100.00
1.5	188,133		0.0000	1.0000	100.00
2.5	209,337		0.0000	1.0000	100.00
3.5	210,668		0.0000	1.0000	100.00
4.5	210,845	29	0.0001	0.9999	100.00
5.5	214,881		0.0000	1.0000	99.99
6.5	214,881		0.0000	1.0000	99.99
7.5	220,748		0.0000	1.0000	99.99
8.5	222,290		0.0000	1.0000	99.99
9.5	223,857		0.0000	1.0000	99.99
10.5	225,775		0.0000	1.0000	99.99
11.5	225,775		0.0000	1.0000	99.99
12.5	225,775		0.0000	1.0000	99.99
13.5	225,820		0.0000	1.0000	99.99
14.5	226,460		0.0000	1.0000	99.99
15.5	226,478		0.0000	1.0000	99.99
16.5	226,478		0.0000	1.0000	99.99
17.5	226,064		0.0000	1.0000	99.99
18.5	226,064		0.0000	1.0000	99.99
19.5	226,064		0.0000	1.0000	99.99
20.5	226,064		0.0000	1.0000	99.99
21.5	225,424		0.0000	1.0000	99.99
22.5	223,507		0.0000	1.0000	99.99
23.5	223,507		0.0000	1.0000	99.99
24.5	223,507		0.0000	1.0000	99.99
25.5	223,507		0.0000	1.0000	99.99
26.5	223,507		0.0000	1.0000	99.99
27.5	223,507		0.0000	1.0000	99.99
28.5	223,588	65	0.0003	0.9997	99.99
29.5	211,507		0.0000	1.0000	99.96
30.5	209,055		0.0000	1.0000	99.96
31.5	209,447		0.0000	1.0000	99.96
32.5	209,406		0.0000	1.0000	99.96
33.5	207,463	35	0.0002	0.9998	99.96
34.5	208,428		0.0000	1.0000	99.94
35.5	188,305		0.0000	1.0000	99.94
36.5	188,306		0.0000	1.0000	99.94
37.5	188,331		0.0000	1.0000	99.94
38.5	188,304		0.0000	1.0000	99.94



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.12 STORAGE RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1993			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	188,304		0.0000	1.0000	99.94
40.5	182,756		0.0000	1.0000	99.94
41.5	181,677		0.0000	1.0000	99.94
42.5	180,464		0.0000	1.0000	99.94
43.5	17,732		0.0000	1.0000	99.94
44.5	11,303		0.0000	1.0000	99.94
45.5	11,303		0.0000	1.0000	99.94
46.5	11,303		0.0000	1.0000	99.94
47.5	11,303		0.0000	1.0000	99.94
48.5	11,303	285	0.0252	0.9748	99.94
49.5	11,018		0.0000	1.0000	97.42
50.5	11,018		0.0000	1.0000	97.42
51.5	11,018	291	0.0264	0.9736	97.42
52.5	10,727		0.0000	1.0000	94.85
53.5	10,727		0.0000	1.0000	94.85
54.5	10,727		0.0000	1.0000	94.85
55.5	10,727		0.0000	1.0000	94.85
56.5	10,727		0.0000	1.0000	94.85
57.5	10,727	2,403	0.2240	0.7760	94.85
58.5	7,881		0.0000	1.0000	73.61
59.5	7,881		0.0000	1.0000	73.61
60.5	7,881		0.0000	1.0000	73.61
61.5	7,881		0.0000	1.0000	73.61
62.5	7,869		0.0000	1.0000	73.61
63.5	7,181		0.0000	1.0000	73.61
64.5	6,523		0.0000	1.0000	73.61
65.5	6,523	1	0.0002	0.9998	73.61
66.5	6,497		0.0000	1.0000	73.59
67.5	6,497		0.0000	1.0000	73.59
68.5	6,202		0.0000	1.0000	73.59
69.5	6,148		0.0000	1.0000	73.59
70.5	6,148		0.0000	1.0000	73.59
71.5	5,794		0.0000	1.0000	73.59
72.5	5,397		0.0000	1.0000	73.59
73.5	1,766		0.0000	1.0000	73.59
74.5	1,691		0.0000	1.0000	73.59
75.5	1,662		0.0000	1.0000	73.59
76.5	1,662		0.0000	1.0000	73.59
77.5	1,662		0.0000	1.0000	73.59
78.5	199		0.0000	1.0000	73.59

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 352.12 STORAGE RIGHTS

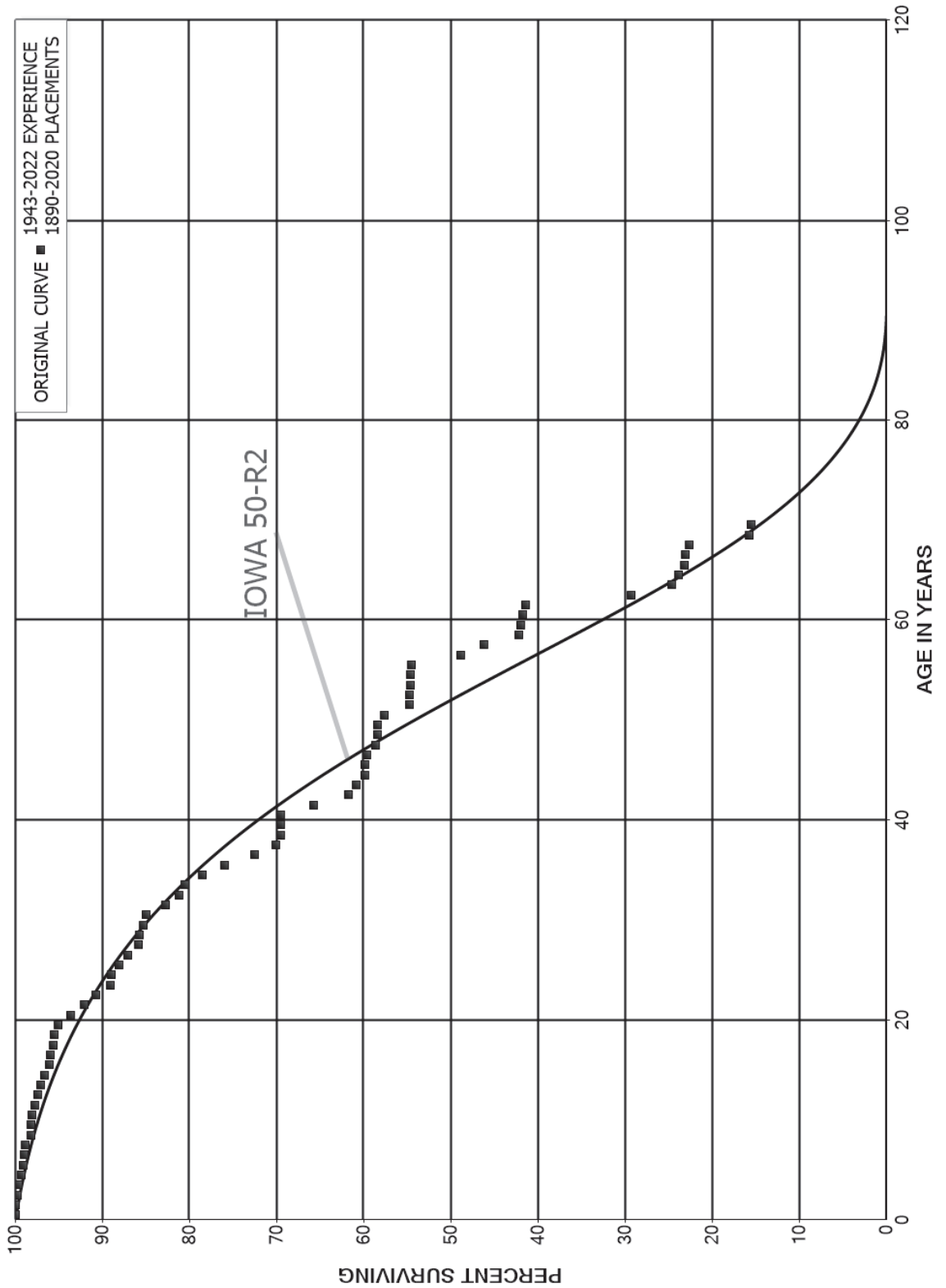
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1993

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	73.59
80.5	199		0.0000	1.0000	73.59
81.5	100		0.0000	1.0000	73.59
82.5	100		0.0000	1.0000	73.59
83.5					73.59

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 353.00 LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 353.00 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	22,553,566	457	0.0000	1.0000	100.00
0.5	22,057,852	19,107	0.0009	0.9991	100.00
1.5	19,659,763	45,020	0.0023	0.9977	99.91
2.5	14,324,531	13,499	0.0009	0.9991	99.68
3.5	10,676,681	33,475	0.0031	0.9969	99.59
4.5	8,191,884	17,510	0.0021	0.9979	99.28
5.5	7,925,718	9,698	0.0012	0.9988	99.06
6.5	7,819,870	11,707	0.0015	0.9985	98.94
7.5	6,831,734	39,558	0.0058	0.9942	98.79
8.5	6,306,992	5,861	0.0009	0.9991	98.22
9.5	4,859,487	3,887	0.0008	0.9992	98.13
10.5	4,827,873	13,656	0.0028	0.9972	98.05
11.5	4,741,334	18,987	0.0040	0.9960	97.78
12.5	4,688,290	13,547	0.0029	0.9971	97.38
13.5	4,689,940	22,982	0.0049	0.9951	97.10
14.5	4,509,427	23,898	0.0053	0.9947	96.63
15.5	4,438,642	7,800	0.0018	0.9982	96.11
16.5	3,074,013	9,262	0.0030	0.9970	95.95
17.5	3,074,939	4,074	0.0013	0.9987	95.66
18.5	2,665,725	12,690	0.0048	0.9952	95.53
19.5	2,681,858	40,443	0.0151	0.9849	95.08
20.5	2,593,942	43,751	0.0169	0.9831	93.64
21.5	2,521,493	35,260	0.0140	0.9860	92.06
22.5	2,440,863	45,335	0.0186	0.9814	90.77
23.5	2,383,211	4,881	0.0020	0.9980	89.09
24.5	2,248,603	22,054	0.0098	0.9902	88.91
25.5	2,210,230	23,814	0.0108	0.9892	88.03
26.5	2,184,581	32,008	0.0147	0.9853	87.09
27.5	2,159,574	2,457	0.0011	0.9989	85.81
28.5	1,612,931	8,901	0.0055	0.9945	85.71
29.5	1,489,180	5,399	0.0036	0.9964	85.24
30.5	1,449,859	38,348	0.0264	0.9736	84.93
31.5	1,376,457	25,745	0.0187	0.9813	82.68
32.5	1,328,986	9,769	0.0074	0.9926	81.14
33.5	1,318,539	33,631	0.0255	0.9745	80.54
34.5	1,286,446	42,172	0.0328	0.9672	78.49
35.5	1,239,600	56,202	0.0453	0.9547	75.91
36.5	1,132,135	38,141	0.0337	0.9663	72.47
37.5	1,047,477	7,188	0.0069	0.9931	70.03
38.5	1,039,159	643	0.0006	0.9994	69.55

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 353.00 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	982,447	313	0.0003	0.9997	69.51
40.5	957,145	52,147	0.0545	0.9455	69.48
41.5	889,124	54,256	0.0610	0.9390	65.70
42.5	808,520	10,793	0.0133	0.9867	61.69
43.5	649,639	10,469	0.0161	0.9839	60.87
44.5	620,949	294	0.0005	0.9995	59.89
45.5	623,283	2,475	0.0040	0.9960	59.86
46.5	614,015	10,004	0.0163	0.9837	59.62
47.5	603,180	2,133	0.0035	0.9965	58.65
48.5	599,913	453	0.0008	0.9992	58.44
49.5	578,373	8,238	0.0142	0.9858	58.40
50.5	561,573	27,769	0.0494	0.9506	57.56
51.5	533,708	338	0.0006	0.9994	54.72
52.5	374,349	199	0.0005	0.9995	54.68
53.5	369,245	7	0.0000	1.0000	54.65
54.5	276,587	570	0.0021	0.9979	54.65
55.5	270,578	28,208	0.1043	0.8957	54.54
56.5	235,565	12,776	0.0542	0.9458	48.85
57.5	216,343	19,072	0.0882	0.9118	46.21
58.5	188,183	564	0.0030	0.9970	42.13
59.5	195,451	1,342	0.0069	0.9931	42.01
60.5	196,066	1,731	0.0088	0.9912	41.72
61.5	190,040	55,235	0.2907	0.7093	41.35
62.5	134,834	21,469	0.1592	0.8408	29.33
63.5	113,366	3,919	0.0346	0.9654	24.66
64.5	109,447	3,120	0.0285	0.9715	23.81
65.5	105,881	306	0.0029	0.9971	23.13
66.5	105,530	1,808	0.0171	0.9829	23.06
67.5	101,494	30,864	0.3041	0.6959	22.67
68.5	70,660	1,163	0.0165	0.9835	15.77
69.5	69,437	1,268	0.0183	0.9817	15.51
70.5	55,998	666	0.0119	0.9881	15.23
71.5	55,067		0.0000	1.0000	15.05
72.5	55,067		0.0000	1.0000	15.05
73.5	55,046		0.0000	1.0000	15.05
74.5	35,911	0	0.0000	1.0000	15.05
75.5	26,980		0.0000	1.0000	15.05
76.5	12,074		0.0000	1.0000	15.05
77.5	11,928		0.0000	1.0000	15.05
78.5	11,590		0.0000	1.0000	15.05

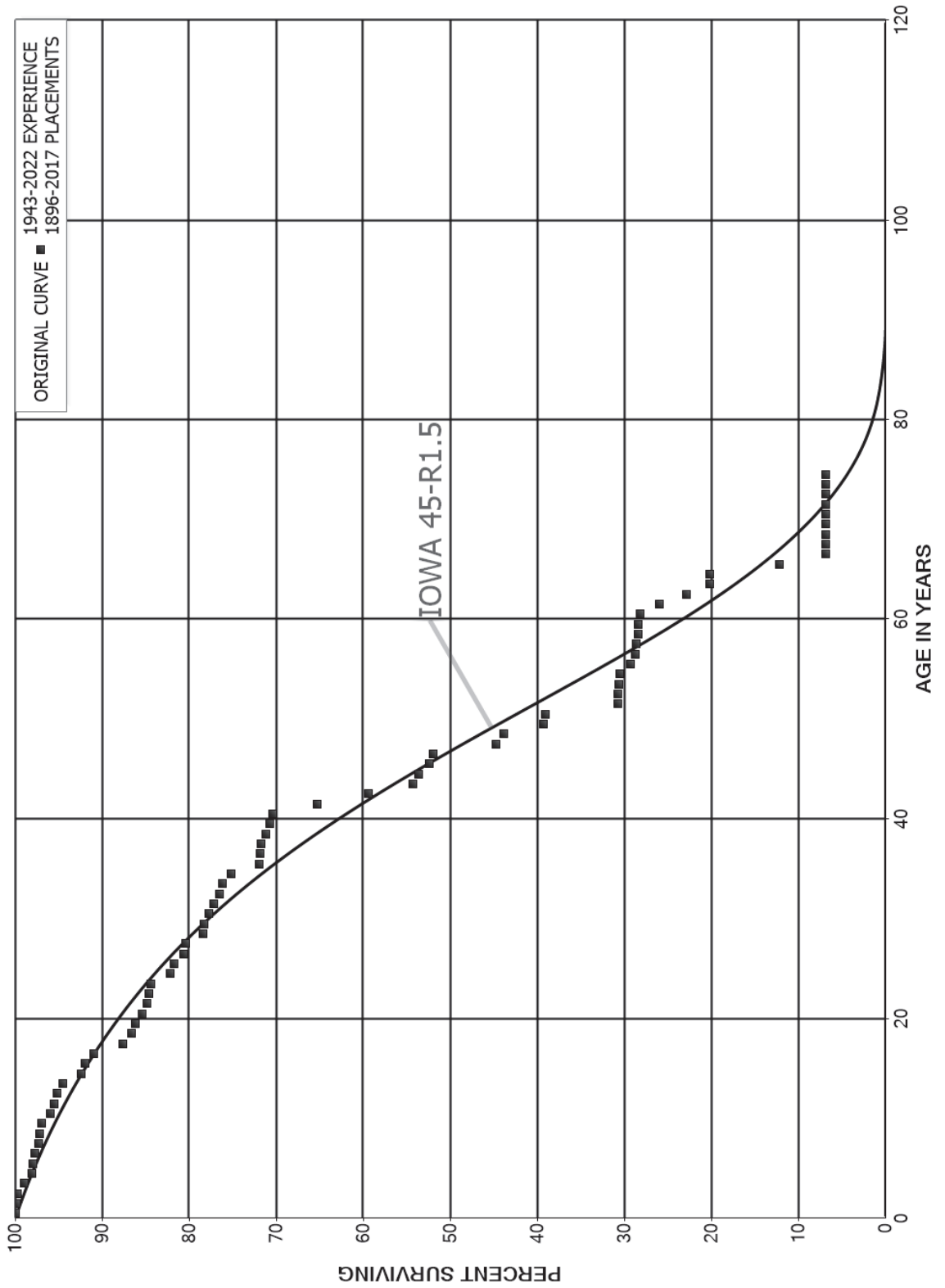
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 353.00 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	11,019		0.0000	1.0000	15.05
80.5	11,019		0.0000	1.0000	15.05
81.5	9,932		0.0000	1.0000	15.05
82.5	11,479	9	0.0008	0.9992	15.05
83.5	11,386		0.0000	1.0000	15.04
84.5	11,382		0.0000	1.0000	15.04
85.5	11,362		0.0000	1.0000	15.04
86.5	11,362		0.0000	1.0000	15.04
87.5	11,362		0.0000	1.0000	15.04
88.5	11,305	45	0.0040	0.9960	15.04
89.5	11,240		0.0000	1.0000	14.98
90.5	11,240	2,121	0.1887	0.8113	14.98
91.5	9,119		0.0000	1.0000	12.15
92.5	9,119		0.0000	1.0000	12.15
93.5	9,119		0.0000	1.0000	12.15
94.5	9,119		0.0000	1.0000	12.15
95.5	9,119		0.0000	1.0000	12.15
96.5	9,056		0.0000	1.0000	12.15
97.5	7,822		0.0000	1.0000	12.15
98.5	2,229		0.0000	1.0000	12.15
99.5	2,229		0.0000	1.0000	12.15
100.5	2,184		0.0000	1.0000	12.15
101.5	2,184		0.0000	1.0000	12.15
102.5	2,184		0.0000	1.0000	12.15
103.5	2,184		0.0000	1.0000	12.15
104.5	2,158		0.0000	1.0000	12.15
105.5	1,795		0.0000	1.0000	12.15
106.5	9		0.0000	1.0000	12.15
107.5	9		0.0000	1.0000	12.15
108.5	9		0.0000	1.0000	12.15
109.5	9		0.0000	1.0000	12.15
110.5					12.15

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2017

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	39,396,308	21,197	0.0005	0.9995	100.00
0.5	35,587,705	56,638	0.0016	0.9984	99.95
1.5	32,819,347	20,905	0.0006	0.9994	99.79
2.5	26,674,494	210,158	0.0079	0.9921	99.72
3.5	26,105,256	221,440	0.0085	0.9915	98.94
4.5	25,795,565	31,655	0.0012	0.9988	98.10
5.5	25,541,219	78,234	0.0031	0.9969	97.98
6.5	25,306,415	88,427	0.0035	0.9965	97.68
7.5	24,896,791	27,894	0.0011	0.9989	97.34
8.5	21,426,479	56,694	0.0026	0.9974	97.23
9.5	20,580,016	215,598	0.0105	0.9895	96.97
10.5	20,286,156	102,521	0.0051	0.9949	95.95
11.5	19,764,287	54,067	0.0027	0.9973	95.47
12.5	19,677,754	136,542	0.0069	0.9931	95.21
13.5	19,132,663	438,979	0.0229	0.9771	94.55
14.5	18,690,577	94,503	0.0051	0.9949	92.38
15.5	18,455,114	191,798	0.0104	0.9896	91.91
16.5	17,365,259	642,048	0.0370	0.9630	90.96
17.5	16,424,997	174,605	0.0106	0.9894	87.59
18.5	14,974,691	77,493	0.0052	0.9948	86.66
19.5	14,010,314	131,187	0.0094	0.9906	86.21
20.5	12,350,275	76,076	0.0062	0.9938	85.41
21.5	11,833,651	43,364	0.0037	0.9963	84.88
22.5	11,749,499	30,734	0.0026	0.9974	84.57
23.5	9,402,194	248,319	0.0264	0.9736	84.35
24.5	9,035,350	47,139	0.0052	0.9948	82.12
25.5	8,757,558	111,364	0.0127	0.9873	81.69
26.5	8,593,426	23,317	0.0027	0.9973	80.65
27.5	8,508,295	216,970	0.0255	0.9745	80.43
28.5	7,868,819	4,456	0.0006	0.9994	78.38
29.5	7,219,014	52,385	0.0073	0.9927	78.34
30.5	7,129,065	55,808	0.0078	0.9922	77.77
31.5	6,845,594	58,211	0.0085	0.9915	77.16
32.5	5,862,014	28,148	0.0048	0.9952	76.51
33.5	5,815,638	76,678	0.0132	0.9868	76.14
34.5	5,713,280	238,207	0.0417	0.9583	75.13
35.5	5,240,125	14,920	0.0028	0.9972	72.00
36.5	4,996,887	4,377	0.0009	0.9991	71.80
37.5	5,186,110	39,280	0.0076	0.9924	71.73
38.5	4,868,223	28,175	0.0058	0.9942	71.19



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2017			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	4,531,466	21,538	0.0048	0.9952	70.78
40.5	4,475,508	329,587	0.0736	0.9264	70.44
41.5	4,092,309	364,198	0.0890	0.9110	65.25
42.5	1,488,615	128,163	0.0861	0.9139	59.45
43.5	1,362,242	17,207	0.0126	0.9874	54.33
44.5	1,339,510	32,504	0.0243	0.9757	53.64
45.5	1,274,286	8,576	0.0067	0.9933	52.34
46.5	1,241,957	172,414	0.1388	0.8612	51.99
47.5	1,038,377	20,471	0.0197	0.9803	44.77
48.5	1,017,248	106,793	0.1050	0.8950	43.89
49.5	907,019	5,204	0.0057	0.9943	39.28
50.5	901,830	191,333	0.2122	0.7878	39.06
51.5	711,018	761	0.0011	0.9989	30.77
52.5	710,145	3,201	0.0045	0.9955	30.74
53.5	690,752	2,432	0.0035	0.9965	30.60
54.5	688,320	26,954	0.0392	0.9608	30.49
55.5	659,306	14,095	0.0214	0.9786	29.30
56.5	643,856	2,051	0.0032	0.9968	28.67
57.5	641,669	4,583	0.0071	0.9929	28.58
58.5	636,942	477	0.0007	0.9993	28.37
59.5	637,115	4,458	0.0070	0.9930	28.35
60.5	632,779	50,046	0.0791	0.9209	28.16
61.5	582,772	68,426	0.1174	0.8826	25.93
62.5	513,860	60,713	0.1182	0.8818	22.88
63.5	435,509	759	0.0017	0.9983	20.18
64.5	430,020	170,277	0.3960	0.6040	20.15
65.5	259,597	114,147	0.4397	0.5603	12.17
66.5	139,622		0.0000	1.0000	6.82
67.5	139,290		0.0000	1.0000	6.82
68.5	139,270	60	0.0004	0.9996	6.82
69.5	139,210		0.0000	1.0000	6.81
70.5	139,210		0.0000	1.0000	6.81
71.5	138,576		0.0000	1.0000	6.81
72.5	136,264	50	0.0004	0.9996	6.81
73.5	136,130		0.0000	1.0000	6.81
74.5	360		0.0000	1.0000	6.81
75.5	332	49	0.1459	0.8541	6.81
76.5	310		0.0000	1.0000	5.82
77.5	310	93	0.3012	0.6988	5.82
78.5	217		0.0000	1.0000	4.07

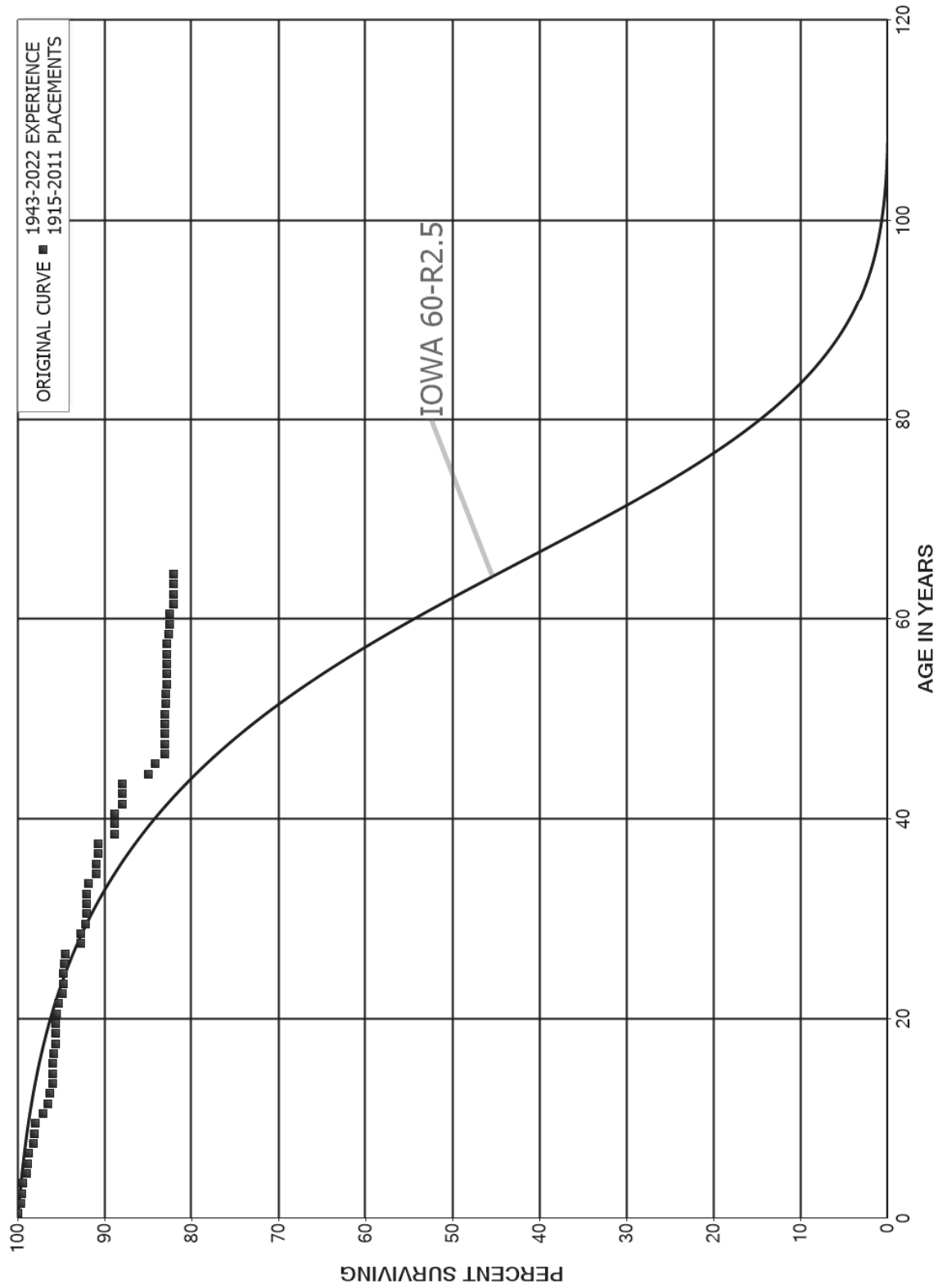
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2017			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	217		0.0000	1.0000	4.07
80.5	217		0.0000	1.0000	4.07
81.5	124		0.0000	1.0000	4.07
82.5	85		0.0000	1.0000	4.07
83.5	85		0.0000	1.0000	4.07
84.5	85		0.0000	1.0000	4.07
85.5	85		0.0000	1.0000	4.07
86.5	85	26	0.3104	0.6896	4.07
87.5	59		0.0000	1.0000	2.80
88.5	59		0.0000	1.0000	2.80
89.5	59		0.0000	1.0000	2.80
90.5	59		0.0000	1.0000	2.80
91.5	59		0.0000	1.0000	2.80
92.5	59		0.0000	1.0000	2.80
93.5	59	59	1.0000		2.80
94.5					

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



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2011

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	4,217,231	2,606	0.0006	0.9994	100.00
0.5	4,393,561	13,791	0.0031	0.9969	99.94
1.5	4,377,109	5,018	0.0011	0.9989	99.62
2.5	4,195,032	4,884	0.0012	0.9988	99.51
3.5	4,191,401	18,571	0.0044	0.9956	99.39
4.5	4,176,953	5,330	0.0013	0.9987	98.95
5.5	4,124,268	4,697	0.0011	0.9989	98.83
6.5	4,120,976	23,215	0.0056	0.9944	98.72
7.5	4,025,773	2,899	0.0007	0.9993	98.16
8.5	3,729,168	7,024	0.0019	0.9981	98.09
9.5	709,805	5,838	0.0082	0.9918	97.90
10.5	395,173	2,475	0.0063	0.9937	97.10
11.5	392,374	942	0.0024	0.9976	96.49
12.5	391,759	1,076	0.0027	0.9973	96.26
13.5	390,359		0.0000	1.0000	95.99
14.5	390,448		0.0000	1.0000	95.99
15.5	390,668	706	0.0018	0.9982	95.99
16.5	390,175	766	0.0020	0.9980	95.82
17.5	389,589		0.0000	1.0000	95.63
18.5	389,545		0.0000	1.0000	95.63
19.5	389,531	545	0.0014	0.9986	95.63
20.5	389,472	914	0.0023	0.9977	95.50
21.5	388,645	1,849	0.0048	0.9952	95.27
22.5	385,371	201	0.0005	0.9995	94.82
23.5	384,941		0.0000	1.0000	94.77
24.5	380,616	542	0.0014	0.9986	94.77
25.5	380,278	452	0.0012	0.9988	94.64
26.5	379,617	7,351	0.0194	0.9806	94.52
27.5	372,486		0.0000	1.0000	92.69
28.5	372,486	1,980	0.0053	0.9947	92.69
29.5	369,986	674	0.0018	0.9982	92.20
30.5	362,675		0.0000	1.0000	92.03
31.5	362,896		0.0000	1.0000	92.03
32.5	362,896	939	0.0026	0.9974	92.03
33.5	361,681	3,562	0.0098	0.9902	91.80
34.5	357,960		0.0000	1.0000	90.89
35.5	357,942	549	0.0015	0.9985	90.89
36.5	357,382		0.0000	1.0000	90.75
37.5	355,992	7,350	0.0206	0.9794	90.75
38.5	348,642	77	0.0002	0.9998	88.88

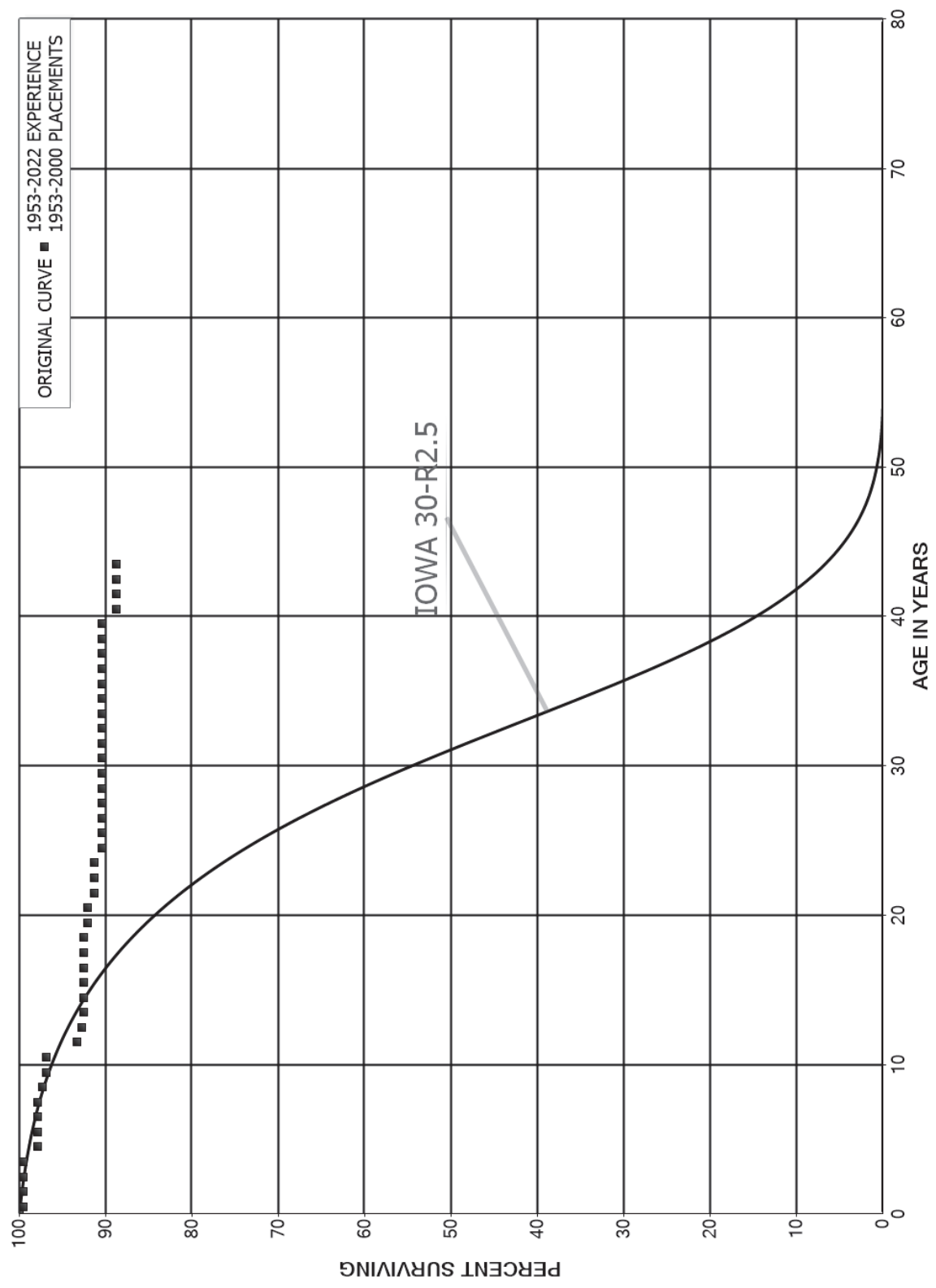
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2011			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	348,564	235	0.0007	0.9993	88.86	
40.5	348,109	3,235	0.0093	0.9907	88.80	
41.5	344,709	319	0.0009	0.9991	87.97	
42.5	340,526		0.0000	1.0000	87.89	
43.5	83,475	2,803	0.0336	0.9664	87.89	
44.5	80,672	758	0.0094	0.9906	84.94	
45.5	79,915	990	0.0124	0.9876	84.14	
46.5	78,276		0.0000	1.0000	83.10	
47.5	71,334		0.0000	1.0000	83.10	
48.5	71,086	0	0.0000	1.0000	83.10	
49.5	71,086	20	0.0003	0.9997	83.10	
50.5	71,065	95	0.0013	0.9987	83.08	
51.5	64,243		0.0000	1.0000	82.97	
52.5	51,230	58	0.0011	0.9989	82.97	
53.5	51,289		0.0000	1.0000	82.87	
54.5	45,827		0.0000	1.0000	82.87	
55.5	45,827		0.0000	1.0000	82.87	
56.5	46,038		0.0000	1.0000	82.87	
57.5	46,038	117	0.0025	0.9975	82.87	
58.5	45,921	107	0.0023	0.9977	82.66	
59.5	45,814		0.0000	1.0000	82.47	
60.5	44,999	211	0.0047	0.9953	82.47	
61.5	21,781		0.0000	1.0000	82.08	
62.5	12,934		0.0000	1.0000	82.08	
63.5	12,934		0.0000	1.0000	82.08	
64.5	1,814		0.0000	1.0000	82.08	
65.5	1,814		0.0000	1.0000	82.08	
66.5	1,814		0.0000	1.0000	82.08	
67.5	1,814		0.0000	1.0000	82.08	
68.5	1,814		0.0000	1.0000	82.08	
69.5	1,398		0.0000	1.0000	82.08	
70.5					82.08	

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



PEOPLES NATURAL GAS COMPANY LLC

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

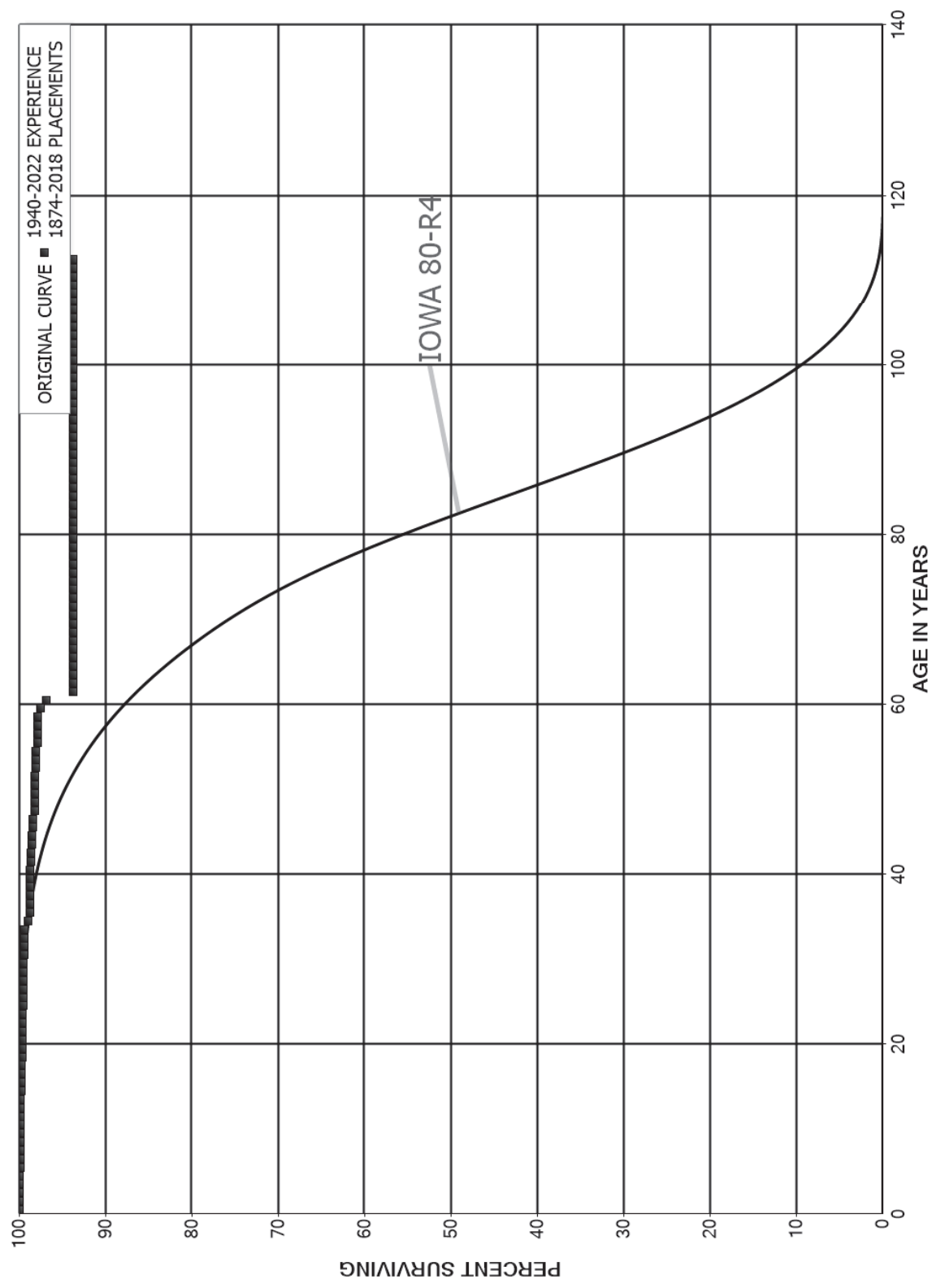
ACCOUNT 357.00 OTHER EQUIPMENT

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  
 ACCOUNT 365.02 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	3,428,074		0.0000	1.0000	100.00
0.5	3,404,046		0.0000	1.0000	100.00
1.5	3,402,007	306	0.0001	0.9999	100.00
2.5	3,336,767	599	0.0002	0.9998	99.99
3.5	3,329,417	1,975	0.0006	0.9994	99.97
4.5	3,282,236	1,228	0.0004	0.9996	99.91
5.5	3,190,961	254	0.0001	0.9999	99.88
6.5	3,109,193	659	0.0002	0.9998	99.87
7.5	2,907,389	692	0.0002	0.9998	99.85
8.5	2,840,705		0.0000	1.0000	99.82
9.5	2,791,984	241	0.0001	0.9999	99.82
10.5	2,823,840		0.0000	1.0000	99.81
11.5	2,774,161	267	0.0001	0.9999	99.81
12.5	2,774,078	167	0.0001	0.9999	99.81
13.5	2,772,869	3,241	0.0012	0.9988	99.80
14.5	2,738,020	84	0.0000	1.0000	99.68
15.5	2,744,605	130	0.0000	1.0000	99.68
16.5	2,761,033		0.0000	1.0000	99.67
17.5	2,640,468	144	0.0001	0.9999	99.67
18.5	2,640,063	45	0.0000	1.0000	99.67
19.5	2,564,806	188	0.0001	0.9999	99.67
20.5	2,437,637	602	0.0002	0.9998	99.66
21.5	1,931,839	12	0.0000	1.0000	99.64
22.5	2,002,331	632	0.0003	0.9997	99.64
23.5	1,880,036	1,646	0.0009	0.9991	99.60
24.5	1,849,008		0.0000	1.0000	99.52
25.5	1,826,661	96	0.0001	0.9999	99.52
26.5	1,852,009	286	0.0002	0.9998	99.51
27.5	1,856,101	385	0.0002	0.9998	99.50
28.5	1,862,799		0.0000	1.0000	99.48
29.5	1,873,672	830	0.0004	0.9996	99.48
30.5	1,840,364	655	0.0004	0.9996	99.43
31.5	1,812,092	419	0.0002	0.9998	99.40
32.5	1,774,431	175	0.0001	0.9999	99.37
33.5	1,755,289	6,726	0.0038	0.9962	99.36
34.5	1,736,584	4,069	0.0023	0.9977	98.98
35.5	1,721,971	45	0.0000	1.0000	98.75
36.5	1,842,000	136	0.0001	0.9999	98.75
37.5	1,822,150		0.0000	1.0000	98.74
38.5	1,815,040	259	0.0001	0.9999	98.74

PEOPLES NATURAL GAS COMPANY LLC

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	1,795,238	302	0.0002	0.9998	98.73
40.5	1,774,815	1,507	0.0008	0.9992	98.71
41.5	1,760,260	604	0.0003	0.9997	98.63
42.5	1,728,540	728	0.0004	0.9996	98.59
43.5	1,708,322	132	0.0001	0.9999	98.55
44.5	1,616,390	1,924	0.0012	0.9988	98.54
45.5	1,602,622		0.0000	1.0000	98.43
46.5	1,578,681	3,502	0.0022	0.9978	98.43
47.5	1,534,923		0.0000	1.0000	98.21
48.5	1,422,234	104	0.0001	0.9999	98.21
49.5	1,358,445	486	0.0004	0.9996	98.20
50.5	1,355,506	87	0.0001	0.9999	98.16
51.5	1,308,750	586	0.0004	0.9996	98.16
52.5	1,254,707	557	0.0004	0.9996	98.11
53.5	1,233,107	284	0.0002	0.9998	98.07
54.5	1,197,198	2,140	0.0018	0.9982	98.05
55.5	1,169,140	25	0.0000	1.0000	97.87
56.5	1,149,648	68	0.0001	0.9999	97.87
57.5	1,126,070	974	0.0009	0.9991	97.87
58.5	1,066,856	2,632	0.0025	0.9975	97.78
59.5	1,020,035	7,713	0.0076	0.9924	97.54
60.5	972,671	30,559	0.0314	0.9686	96.80
61.5	887,446		0.0000	1.0000	93.76
62.5	847,320	134	0.0002	0.9998	93.76
63.5	732,967	3	0.0000	1.0000	93.75
64.5	646,742		0.0000	1.0000	93.75
65.5	620,207	116	0.0002	0.9998	93.75
66.5	598,524		0.0000	1.0000	93.73
67.5	524,616		0.0000	1.0000	93.73
68.5	502,002		0.0000	1.0000	93.73
69.5	466,010		0.0000	1.0000	93.73
70.5	446,901		0.0000	1.0000	93.73
71.5	431,067		0.0000	1.0000	93.73
72.5	424,137		0.0000	1.0000	93.73
73.5	391,989		0.0000	1.0000	93.73
74.5	361,302		0.0000	1.0000	93.73
75.5	354,969		0.0000	1.0000	93.73
76.5	352,465		0.0000	1.0000	93.73
77.5	350,154		0.0000	1.0000	93.73
78.5	341,229		0.0000	1.0000	93.73

PEOPLES NATURAL GAS COMPANY LLC

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	334,289	19	0.0001	0.9999	93.73
80.5	323,197		0.0000	1.0000	93.72
81.5	307,809		0.0000	1.0000	93.72
82.5	301,206		0.0000	1.0000	93.72
83.5	297,326		0.0000	1.0000	93.72
84.5	297,055		0.0000	1.0000	93.72
85.5	296,936		0.0000	1.0000	93.72
86.5	295,342		0.0000	1.0000	93.72
87.5	288,615		0.0000	1.0000	93.72
88.5	288,440		0.0000	1.0000	93.72
89.5	286,814		0.0000	1.0000	93.72
90.5	285,837		0.0000	1.0000	93.72
91.5	284,166		0.0000	1.0000	93.72
92.5	279,059		0.0000	1.0000	93.72
93.5	278,256		0.0000	1.0000	93.72
94.5	277,797		0.0000	1.0000	93.72
95.5	275,065		0.0000	1.0000	93.72
96.5	275,007		0.0000	1.0000	93.72
97.5	274,515		0.0000	1.0000	93.72
98.5	267,540		0.0000	1.0000	93.72
99.5	257,286		0.0000	1.0000	93.72
100.5	254,671		0.0000	1.0000	93.72
101.5	242,100		0.0000	1.0000	93.72
102.5	242,061		0.0000	1.0000	93.72
103.5	241,766		0.0000	1.0000	93.72
104.5	226,039		0.0000	1.0000	93.72
105.5	223,613		0.0000	1.0000	93.72
106.5	215,462		0.0000	1.0000	93.72
107.5	211,922		0.0000	1.0000	93.72
108.5	173,907		0.0000	1.0000	93.72
109.5	127,878		0.0000	1.0000	93.72
110.5	121,167		0.0000	1.0000	93.72
111.5	112,182		0.0000	1.0000	93.72
112.5	97,942		0.0000	1.0000	93.72
113.5	93,580		0.0000	1.0000	93.72
114.5	92,436		0.0000	1.0000	93.72
115.5	91,576		0.0000	1.0000	93.72
116.5	87,379		0.0000	1.0000	93.72
117.5	84,254		0.0000	1.0000	93.72
118.5	75,897		0.0000	1.0000	93.72

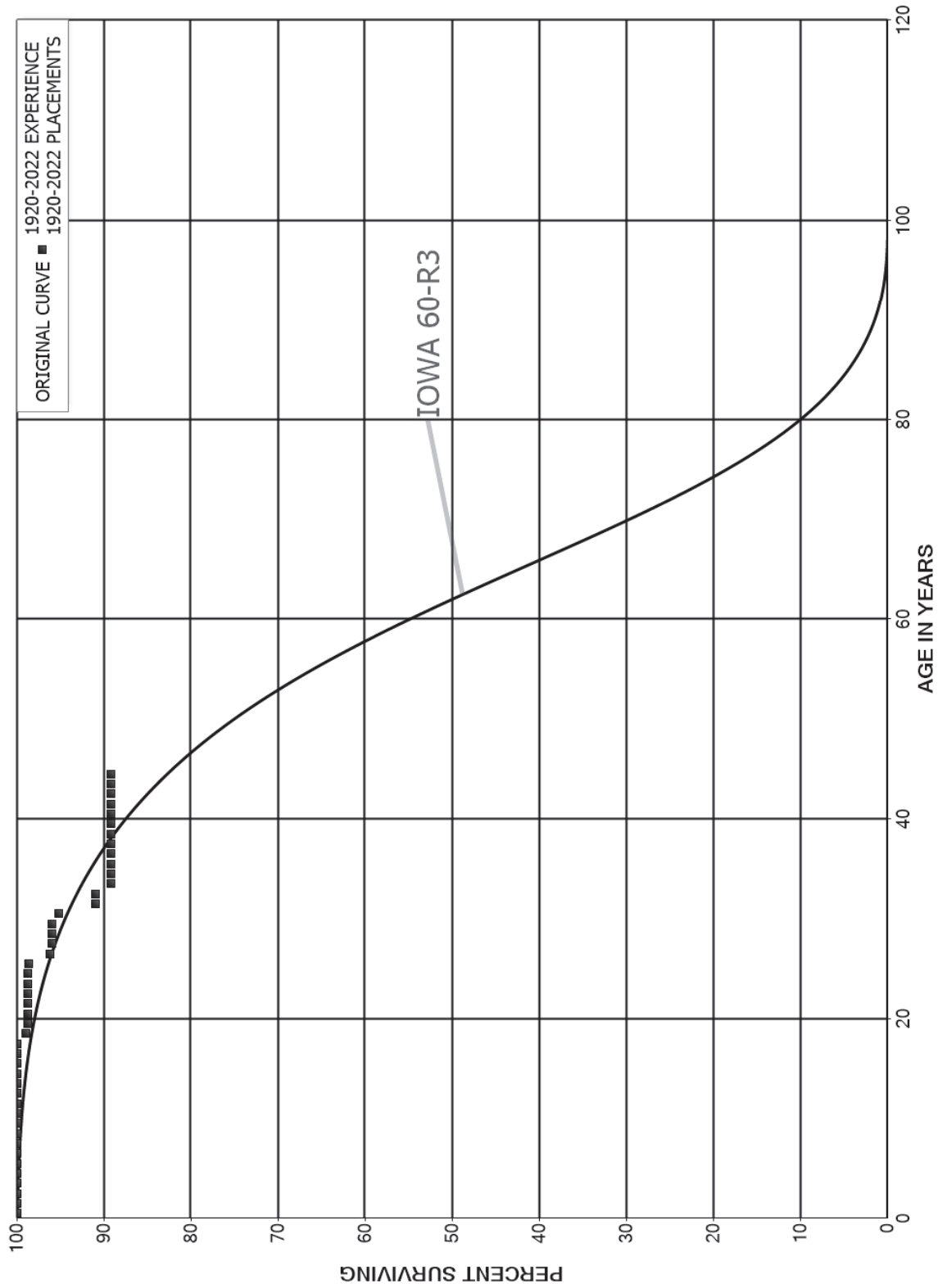
PEOPLES NATURAL GAS COMPANY LLC

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	59,946		0.0000	1.0000	93.72
120.5	48,276		0.0000	1.0000	93.72
121.5	39,961		0.0000	1.0000	93.72
122.5	32,743		0.0000	1.0000	93.72
123.5	31,015		0.0000	1.0000	93.72
124.5	28,672		0.0000	1.0000	93.72
125.5	25,648		0.0000	1.0000	93.72
126.5	16,970		0.0000	1.0000	93.72
127.5	16,435		0.0000	1.0000	93.72
128.5	15,773		0.0000	1.0000	93.72
129.5	15,104		0.0000	1.0000	93.72
130.5	12,212		0.0000	1.0000	93.72
131.5	10,331		0.0000	1.0000	93.72
132.5	9,494		0.0000	1.0000	93.72
133.5	7,218		0.0000	1.0000	93.72
134.5	6,737		0.0000	1.0000	93.72
135.5	6,385		0.0000	1.0000	93.72
136.5	4,038		0.0000	1.0000	93.72
137.5	4,038		0.0000	1.0000	93.72
138.5	4,038		0.0000	1.0000	93.72
139.5	4,038		0.0000	1.0000	93.72
140.5	4,038		0.0000	1.0000	93.72
141.5	4,038		0.0000	1.0000	93.72
142.5	4,038		0.0000	1.0000	93.72
143.5	4,038		0.0000	1.0000	93.72
144.5	4,038		0.0000	1.0000	93.72
145.5	3,916		0.0000	1.0000	93.72
146.5	3,517		0.0000	1.0000	93.72
147.5	5		0.0000	1.0000	93.72
148.5					93.72

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1920-2022

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	1,972,443		0.0000	1.0000	100.00
0.5	1,810,048		0.0000	1.0000	100.00
1.5	1,622,816		0.0000	1.0000	100.00
2.5	1,622,816		0.0000	1.0000	100.00
3.5	1,622,816		0.0000	1.0000	100.00
4.5	1,622,816		0.0000	1.0000	100.00
5.5	1,632,286		0.0000	1.0000	100.00
6.5	1,622,816		0.0000	1.0000	100.00
7.5	1,628,323		0.0000	1.0000	100.00
8.5	1,622,816		0.0000	1.0000	100.00
9.5	1,622,816		0.0000	1.0000	100.00
10.5	1,622,816		0.0000	1.0000	100.00
11.5	1,624,959		0.0000	1.0000	100.00
12.5	1,622,816		0.0000	1.0000	100.00
13.5	1,417,682		0.0000	1.0000	100.00
14.5	1,417,682		0.0000	1.0000	100.00
15.5	1,036,535		0.0000	1.0000	100.00
16.5	951,233		0.0000	1.0000	100.00
17.5	955,063	10,284	0.0108	0.9892	100.00
18.5	1,136,806	2,143	0.0019	0.9981	98.92
19.5	928,676		0.0000	1.0000	98.74
20.5	940,211		0.0000	1.0000	98.74
21.5	928,159		0.0000	1.0000	98.74
22.5	1,429,018		0.0000	1.0000	98.74
23.5	928,159		0.0000	1.0000	98.74
24.5	928,159	1,589	0.0017	0.9983	98.74
25.5	926,570	22,903	0.0247	0.9753	98.57
26.5	903,666	2,248	0.0025	0.9975	96.13
27.5	895,360		0.0000	1.0000	95.89
28.5	895,360		0.0000	1.0000	95.89
29.5	893,647	7,038	0.0079	0.9921	95.89
30.5	883,997	39,109	0.0442	0.9558	95.14
31.5	799,386		0.0000	1.0000	90.93
32.5	799,386	15,688	0.0196	0.9804	90.93
33.5	780,712		0.0000	1.0000	89.14
34.5	780,712		0.0000	1.0000	89.14
35.5	660,183		0.0000	1.0000	89.14
36.5	660,183		0.0000	1.0000	89.14
37.5	660,183		0.0000	1.0000	89.14
38.5	653,269		0.0000	1.0000	89.14

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1920-2022		
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	647,814		0.0000	1.0000	89.14
40.5	503,322		0.0000	1.0000	89.14
41.5	503,322		0.0000	1.0000	89.14
42.5	491,270		0.0000	1.0000	89.14
43.5	491,270		0.0000	1.0000	89.14
44.5	4,934		0.0000	1.0000	89.14
45.5	4,934		0.0000	1.0000	89.14
46.5	4,934		0.0000	1.0000	89.14
47.5	4,934		0.0000	1.0000	89.14
48.5	4,934		0.0000	1.0000	89.14
49.5	4,934		0.0000	1.0000	89.14
50.5	4,934		0.0000	1.0000	89.14
51.5	4,934		0.0000	1.0000	89.14
52.5	4,934		0.0000	1.0000	89.14
53.5	4,934		0.0000	1.0000	89.14
54.5	4,934		0.0000	1.0000	89.14
55.5	4,934		0.0000	1.0000	89.14
56.5	4,934		0.0000	1.0000	89.14
57.5	4,934		0.0000	1.0000	89.14
58.5	4,934		0.0000	1.0000	89.14
59.5	4,934		0.0000	1.0000	89.14
60.5	4,934		0.0000	1.0000	89.14
61.5	4,934		0.0000	1.0000	89.14
62.5	4,934		0.0000	1.0000	89.14
63.5	4,934		0.0000	1.0000	89.14
64.5	4,934		0.0000	1.0000	89.14
65.5	4,934		0.0000	1.0000	89.14
66.5	4,934		0.0000	1.0000	89.14
67.5	5,014		0.0000	1.0000	89.14
68.5	4,934		0.0000	1.0000	89.14
69.5	4,934		0.0000	1.0000	89.14
70.5	4,934		0.0000	1.0000	89.14
71.5	4,934		0.0000	1.0000	89.14
72.5	4,934		0.0000	1.0000	89.14
73.5	4,934		0.0000	1.0000	89.14
74.5	4,934		0.0000	1.0000	89.14
75.5	4,934		0.0000	1.0000	89.14
76.5	4,934		0.0000	1.0000	89.14
77.5	4,934		0.0000	1.0000	89.14
78.5	4,934		0.0000	1.0000	89.14



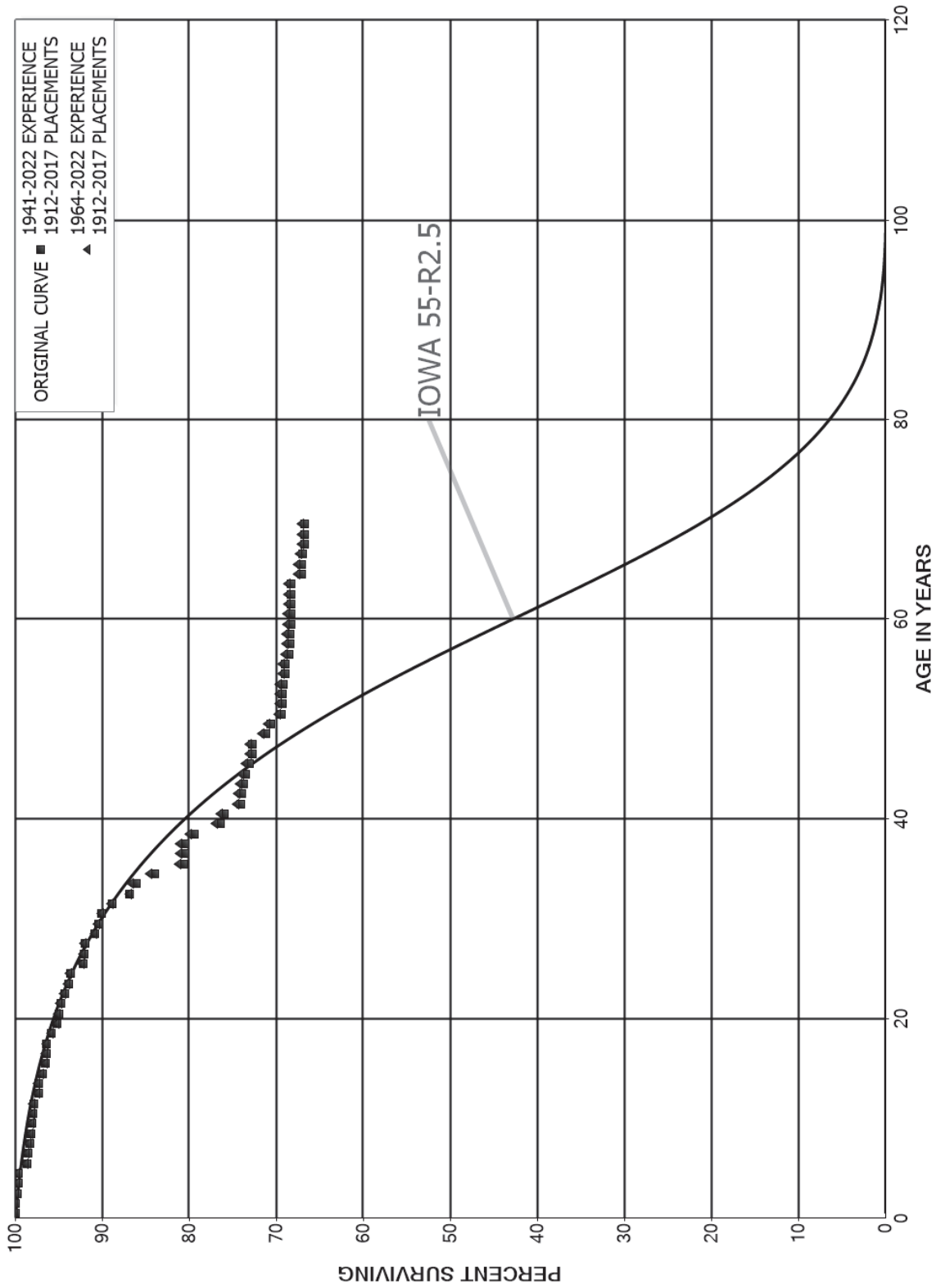
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1920-2022			
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	4,934	80	0.0162	0.9838	89.14	
80.5	8,708		0.0000	1.0000	87.70	
81.5	4,834		0.0000	1.0000	87.70	
82.5	4,834		0.0000	1.0000	87.70	
83.5	4,834		0.0000	1.0000	87.70	
84.5	4,834		0.0000	1.0000	87.70	
85.5	4,834		0.0000	1.0000	87.70	
86.5	4,834		0.0000	1.0000	87.70	
87.5	4,834		0.0000	1.0000	87.70	
88.5	4,834		0.0000	1.0000	87.70	
89.5	4,834		0.0000	1.0000	87.70	
90.5	4,834		0.0000	1.0000	87.70	
91.5	4,834		0.0000	1.0000	87.70	
92.5	4,834	3,874	0.8014	0.1986	87.70	
93.5					17.42	

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	1,989,049	98	0.0000	1.0000	100.00
0.5	1,993,081	682	0.0003	0.9997	100.00
1.5	1,986,194	4,939	0.0025	0.9975	99.96
2.5	2,002,024	1,880	0.0009	0.9991	99.71
3.5	1,733,991	348	0.0002	0.9998	99.62
4.5	1,733,145	16,421	0.0095	0.9905	99.60
5.5	1,565,552	2,252	0.0014	0.9986	98.66
6.5	1,560,918	3,535	0.0023	0.9977	98.51
7.5	1,559,224	2,003	0.0013	0.9987	98.29
8.5	1,334,079	2,085	0.0016	0.9984	98.16
9.5	1,331,774	1,551	0.0012	0.9988	98.01
10.5	1,328,560	588	0.0004	0.9996	97.90
11.5	1,327,973	7,154	0.0054	0.9946	97.85
12.5	1,204,689	535	0.0004	0.9996	97.33
13.5	1,197,669	5,397	0.0045	0.9955	97.28
14.5	822,711	3,263	0.0040	0.9960	96.84
15.5	819,687	294	0.0004	0.9996	96.46
16.5	800,025	542	0.0007	0.9993	96.43
17.5	755,583	4,282	0.0057	0.9943	96.36
18.5	678,189	4,823	0.0071	0.9929	95.81
19.5	559,172	985	0.0018	0.9982	95.13
20.5	553,892	1,311	0.0024	0.9976	94.97
21.5	552,595	2,722	0.0049	0.9951	94.74
22.5	573,951	2,357	0.0041	0.9959	94.27
23.5	497,497	1,238	0.0025	0.9975	93.89
24.5	491,592	7,606	0.0155	0.9845	93.65
25.5	483,732	596	0.0012	0.9988	92.20
26.5	482,653	605	0.0013	0.9987	92.09
27.5	482,276	6,151	0.0128	0.9872	91.97
28.5	470,696	2,070	0.0044	0.9956	90.80
29.5	387,201	1,488	0.0038	0.9962	90.40
30.5	385,558	5,047	0.0131	0.9869	90.06
31.5	379,175	8,585	0.0226	0.9774	88.88
32.5	370,474	3,380	0.0091	0.9909	86.86
33.5	359,361	9,109	0.0253	0.9747	86.07
34.5	350,254	13,722	0.0392	0.9608	83.89
35.5	326,364	276	0.0008	0.9992	80.60
36.5	334,001	273	0.0008	0.9992	80.54
37.5	311,419	3,979	0.0128	0.9872	80.47
38.5	266,447	10,054	0.0377	0.9623	79.44

PEOPLES NATURAL GAS COMPANY LLC

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	254,071	1,647	0.0065	0.9935	76.44	
40.5	252,424	6,279	0.0249	0.9751	75.95	
41.5	219,105	207	0.0009	0.9991	74.06	
42.5	218,860	651	0.0030	0.9970	73.99	
43.5	206,887	873	0.0042	0.9958	73.77	
44.5	173,923	979	0.0056	0.9944	73.46	
45.5	172,729	808	0.0047	0.9953	73.04	
46.5	170,801	51	0.0003	0.9997	72.70	
47.5	170,115	3,408	0.0200	0.9800	72.68	
48.5	164,715	1,491	0.0091	0.9909	71.22	
49.5	158,886	2,703	0.0170	0.9830	70.58	
50.5	156,183	264	0.0017	0.9983	69.38	
51.5	148,427		0.0000	1.0000	69.26	
52.5	146,884	80	0.0005	0.9995	69.26	
53.5	143,329	558	0.0039	0.9961	69.22	
54.5	131,247		0.0000	1.0000	68.95	
55.5	131,143	818	0.0062	0.9938	68.95	
56.5	130,325	154	0.0012	0.9988	68.52	
57.5	129,821		0.0000	1.0000	68.44	
58.5	115,444	225	0.0019	0.9981	68.44	
59.5	114,864		0.0000	1.0000	68.31	
60.5	114,143	20	0.0002	0.9998	68.31	
61.5	109,220		0.0000	1.0000	68.30	
62.5	101,457		0.0000	1.0000	68.30	
63.5	95,193	1,682	0.0177	0.9823	68.30	
64.5	92,738		0.0000	1.0000	67.09	
65.5	92,276	226	0.0024	0.9976	67.09	
66.5	88,095	269	0.0031	0.9969	66.93	
67.5	84,537		0.0000	1.0000	66.72	
68.5	80,354		0.0000	1.0000	66.72	
69.5	66,770		0.0000	1.0000	66.72	
70.5	56,976		0.0000	1.0000	66.72	
71.5	44,577		0.0000	1.0000	66.72	
72.5	35,953	379	0.0105	0.9895	66.72	
73.5	13,939		0.0000	1.0000	66.02	
74.5	9,449		0.0000	1.0000	66.02	
75.5	8,981		0.0000	1.0000	66.02	
76.5	8,948		0.0000	1.0000	66.02	
77.5	8,948		0.0000	1.0000	66.02	
78.5	8,948		0.0000	1.0000	66.02	

PEOPLES NATURAL GAS COMPANY LLC

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	8,948		0.0000	1.0000	66.02
80.5	4,381		0.0000	1.0000	66.02
81.5	4,381		0.0000	1.0000	66.02
82.5	4,381	67	0.0152	0.9848	66.02
83.5	4,314		0.0000	1.0000	65.01
84.5	4,219		0.0000	1.0000	65.01
85.5	4,219		0.0000	1.0000	65.01
86.5	4,189		0.0000	1.0000	65.01
87.5	4,189		0.0000	1.0000	65.01
88.5	4,189		0.0000	1.0000	65.01
89.5	3,881		0.0000	1.0000	65.01
90.5	3,881		0.0000	1.0000	65.01
91.5	3,881	1,152	0.2970	0.7030	65.01
92.5	2,728		0.0000	1.0000	45.71
93.5	2,728		0.0000	1.0000	45.71
94.5	2,728		0.0000	1.0000	45.71
95.5	2,728		0.0000	1.0000	45.71
96.5	2,054		0.0000	1.0000	45.71
97.5	2,054		0.0000	1.0000	45.71
98.5	2,054		0.0000	1.0000	45.71
99.5	2,054		0.0000	1.0000	45.71
100.5	2,054		0.0000	1.0000	45.71
101.5	2,039		0.0000	1.0000	45.71
102.5	2,039		0.0000	1.0000	45.71
103.5	2,039		0.0000	1.0000	45.71
104.5	2,039		0.0000	1.0000	45.71
105.5	2,039		0.0000	1.0000	45.71
106.5	2,039		0.0000	1.0000	45.71
107.5					45.71

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2017

EXPERIENCE BAND 1964-2022

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	1,779,133		0.0000	1.0000	100.00
0.5	1,782,423		0.0000	1.0000	100.00
1.5	1,776,563	2,325	0.0013	0.9987	100.00
2.5	1,805,399	1,663	0.0009	0.9991	99.87
3.5	1,549,934	1	0.0000	1.0000	99.78
4.5	1,558,944	16,338	0.0105	0.9895	99.78
5.5	1,392,759	1,960	0.0014	0.9986	98.73
6.5	1,400,544	3,359	0.0024	0.9976	98.59
7.5	1,411,560	2,003	0.0014	0.9986	98.36
8.5	1,192,424	1,650	0.0014	0.9986	98.22
9.5	1,194,642	1,432	0.0012	0.9988	98.08
10.5	1,220,046	392	0.0003	0.9997	97.96
11.5	1,241,164	6,921	0.0056	0.9944	97.93
12.5	1,135,832	349	0.0003	0.9997	97.39
13.5	1,142,435	5,328	0.0047	0.9953	97.36
14.5	795,400	3,263	0.0041	0.9959	96.90
15.5	805,774	294	0.0004	0.9996	96.50
16.5	786,957	485	0.0006	0.9994	96.47
17.5	743,932	4,282	0.0058	0.9942	96.41
18.5	666,777	4,693	0.0070	0.9930	95.85
19.5	548,039	941	0.0017	0.9983	95.18
20.5	543,034	1,195	0.0022	0.9978	95.02
21.5	548,358	2,578	0.0047	0.9953	94.81
22.5	570,681	2,357	0.0041	0.9959	94.36
23.5	494,328	1,238	0.0025	0.9975	93.97
24.5	487,531	7,606	0.0156	0.9844	93.74
25.5	475,051	596	0.0013	0.9987	92.27
26.5	473,973	605	0.0013	0.9987	92.16
27.5	473,584	6,092	0.0129	0.9871	92.04
28.5	461,822	2,062	0.0045	0.9955	90.86
29.5	378,335	1,488	0.0039	0.9961	90.45
30.5	377,279	4,967	0.0132	0.9868	90.10
31.5	370,977	8,585	0.0231	0.9769	88.91
32.5	362,275	905	0.0025	0.9975	86.85
33.5	353,637	8,775	0.0248	0.9752	86.63
34.5	345,208	13,488	0.0391	0.9609	84.48
35.5	321,552	276	0.0009	0.9991	81.18
36.5	329,189	273	0.0008	0.9992	81.11
37.5	307,609	3,979	0.0129	0.9871	81.05
38.5	262,637	10,054	0.0383	0.9617	80.00

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1964-2022			
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	250,639	1,647	0.0066	0.9934	76.94	
40.5	249,217	6,279	0.0252	0.9748	76.43	
41.5	215,898	207	0.0010	0.9990	74.50	
42.5	215,668	651	0.0030	0.9970	74.43	
43.5	203,696	873	0.0043	0.9957	74.21	
44.5	170,731	979	0.0057	0.9943	73.89	
45.5	169,538	808	0.0048	0.9952	73.47	
46.5	167,610	51	0.0003	0.9997	73.12	
47.5	168,076	3,408	0.0203	0.9797	73.09	
48.5	164,715	1,491	0.0091	0.9909	71.61	
49.5	158,886	2,703	0.0170	0.9830	70.96	
50.5	156,183	264	0.0017	0.9983	69.76	
51.5	148,427		0.0000	1.0000	69.64	
52.5	146,884	80	0.0005	0.9995	69.64	
53.5	143,329	558	0.0039	0.9961	69.60	
54.5	131,247		0.0000	1.0000	69.33	
55.5	131,143	818	0.0062	0.9938	69.33	
56.5	130,325	154	0.0012	0.9988	68.90	
57.5	129,821		0.0000	1.0000	68.82	
58.5	115,444	225	0.0019	0.9981	68.82	
59.5	114,864		0.0000	1.0000	68.68	
60.5	114,143	20	0.0002	0.9998	68.68	
61.5	109,220		0.0000	1.0000	68.67	
62.5	101,457		0.0000	1.0000	68.67	
63.5	95,193	1,682	0.0177	0.9823	68.67	
64.5	92,738		0.0000	1.0000	67.46	
65.5	92,276	226	0.0024	0.9976	67.46	
66.5	88,095	269	0.0031	0.9969	67.29	
67.5	84,537		0.0000	1.0000	67.09	
68.5	80,354		0.0000	1.0000	67.09	
69.5	66,770		0.0000	1.0000	67.09	
70.5	56,976		0.0000	1.0000	67.09	
71.5	44,577		0.0000	1.0000	67.09	
72.5	35,953	379	0.0105	0.9895	67.09	
73.5	13,939		0.0000	1.0000	66.38	
74.5	9,449		0.0000	1.0000	66.38	
75.5	8,981		0.0000	1.0000	66.38	
76.5	8,948		0.0000	1.0000	66.38	
77.5	8,948		0.0000	1.0000	66.38	
78.5	8,948		0.0000	1.0000	66.38	

PEOPLES NATURAL GAS COMPANY LLC

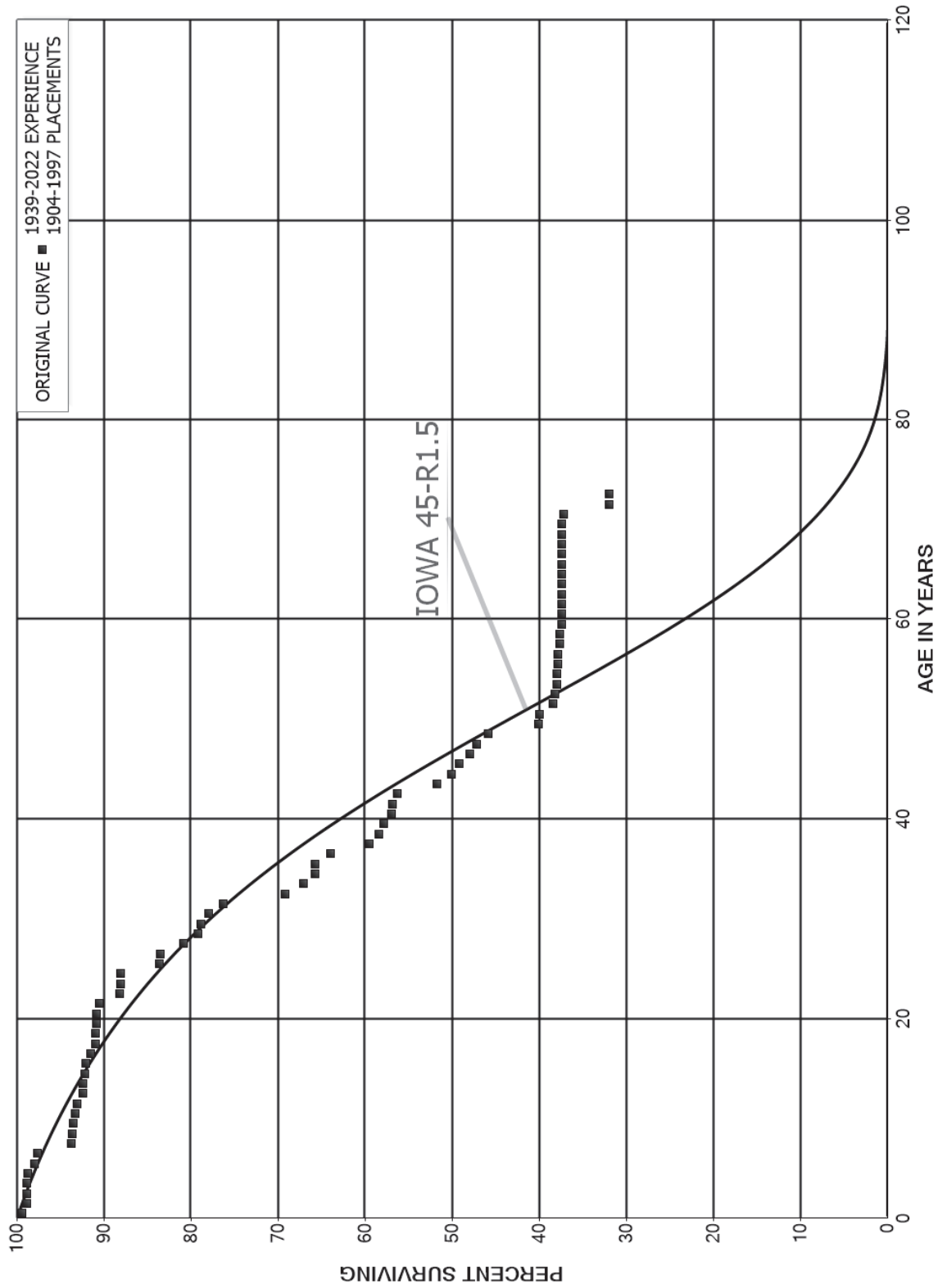
ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2017			EXPERIENCE BAND 1964-2022		
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	8,948		0.0000	1.0000	66.38
80.5	4,381		0.0000	1.0000	66.38
81.5	4,381		0.0000	1.0000	66.38
82.5	4,381	67	0.0152	0.9848	66.38
83.5	4,314		0.0000	1.0000	65.37
84.5	4,219		0.0000	1.0000	65.37
85.5	4,219		0.0000	1.0000	65.37
86.5	4,189		0.0000	1.0000	65.37
87.5	4,189		0.0000	1.0000	65.37
88.5	4,189		0.0000	1.0000	65.37
89.5	3,881		0.0000	1.0000	65.37
90.5	3,881		0.0000	1.0000	65.37
91.5	3,881	1,152	0.2970	0.7030	65.37
92.5	2,728		0.0000	1.0000	45.96
93.5	2,728		0.0000	1.0000	45.96
94.5	2,728		0.0000	1.0000	45.96
95.5	2,728		0.0000	1.0000	45.96
96.5	2,054		0.0000	1.0000	45.96
97.5	2,054		0.0000	1.0000	45.96
98.5	2,054		0.0000	1.0000	45.96
99.5	2,054		0.0000	1.0000	45.96
100.5	2,054		0.0000	1.0000	45.96
101.5	2,039		0.0000	1.0000	45.96
102.5	2,039		0.0000	1.0000	45.96
103.5	2,039		0.0000	1.0000	45.96
104.5	2,039		0.0000	1.0000	45.96
105.5	2,039		0.0000	1.0000	45.96
106.5	2,039		0.0000	1.0000	45.96
107.5					45.96



PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-1997

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	126,007	740	0.0059	0.9941	100.00
0.5	125,486	740	0.0059	0.9941	99.41
1.5	124,983		0.0000	1.0000	98.83
2.5	126,813	47	0.0004	0.9996	98.83
3.5	126,708	34	0.0003	0.9997	98.79
4.5	125,713	1,035	0.0082	0.9918	98.76
5.5	125,448	458	0.0037	0.9963	97.95
6.5	125,128	4,994	0.0399	0.9601	97.59
7.5	133,798	151	0.0011	0.9989	93.70
8.5	134,864	150	0.0011	0.9989	93.59
9.5	136,928	303	0.0022	0.9978	93.49
10.5	144,855	278	0.0019	0.9981	93.28
11.5	145,997	1,030	0.0071	0.9929	93.10
12.5	152,381	156	0.0010	0.9990	92.45
13.5	156,275	280	0.0018	0.9982	92.35
14.5	155,995	128	0.0008	0.9992	92.18
15.5	156,421	974	0.0062	0.9938	92.11
16.5	155,447	986	0.0063	0.9937	91.54
17.5	154,238		0.0000	1.0000	90.95
18.5	154,368	210	0.0014	0.9986	90.95
19.5	150,540	74	0.0005	0.9995	90.83
20.5	143,017	496	0.0035	0.9965	90.79
21.5	142,521	3,676	0.0258	0.9742	90.47
22.5	132,530	134	0.0010	0.9990	88.14
23.5	135,209	46	0.0003	0.9997	88.05
24.5	135,163	6,800	0.0503	0.9497	88.02
25.5	127,969	117	0.0009	0.9991	83.59
26.5	127,853	4,149	0.0324	0.9676	83.52
27.5	129,517	2,597	0.0200	0.9800	80.81
28.5	126,493	503	0.0040	0.9960	79.19
29.5	121,706	1,491	0.0123	0.9877	78.87
30.5	120,215	2,437	0.0203	0.9797	77.90
31.5	117,778	11,043	0.0938	0.9062	76.32
32.5	107,545	3,295	0.0306	0.9694	69.17
33.5	104,250	2,124	0.0204	0.9796	67.05
34.5	102,273		0.0000	1.0000	65.68
35.5	102,220	2,715	0.0266	0.9734	65.68
36.5	98,711	6,870	0.0696	0.9304	63.94
37.5	91,605	1,755	0.0192	0.9808	59.49
38.5	76,840	737	0.0096	0.9904	58.35

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-1997			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	75,667	1,163	0.0154	0.9846	57.79
40.5	74,505	23	0.0003	0.9997	56.90
41.5	60,544	645	0.0107	0.9893	56.88
42.5	53,787	4,394	0.0817	0.9183	56.28
43.5	49,393	1,563	0.0316	0.9684	51.68
44.5	50,272	909	0.0181	0.9819	50.04
45.5	49,363	1,140	0.0231	0.9769	49.14
46.5	48,224	807	0.0167	0.9833	48.01
47.5	47,417	1,351	0.0285	0.9715	47.20
48.5	45,761	5,772	0.1261	0.8739	45.86
49.5	39,989	64	0.0016	0.9984	40.07
50.5	39,924	1,613	0.0404	0.9596	40.01
51.5	32,498	157	0.0048	0.9952	38.39
52.5	32,341	202	0.0062	0.9938	38.21
53.5	31,963		0.0000	1.0000	37.97
54.5	31,963	100	0.0031	0.9969	37.97
55.5	31,863		0.0000	1.0000	37.85
56.5	31,863	229	0.0072	0.9928	37.85
57.5	31,634		0.0000	1.0000	37.58
58.5	31,634	135	0.0043	0.9957	37.58
59.5	31,499		0.0000	1.0000	37.42
60.5	31,499		0.0000	1.0000	37.42
61.5	31,499	51	0.0016	0.9984	37.42
62.5	31,448		0.0000	1.0000	37.36
63.5	30,720		0.0000	1.0000	37.36
64.5	27,581		0.0000	1.0000	37.36
65.5	27,581		0.0000	1.0000	37.36
66.5	27,512		0.0000	1.0000	37.36
67.5	25,824		0.0000	1.0000	37.36
68.5	23,320		0.0000	1.0000	37.36
69.5	20,569	92	0.0045	0.9955	37.36
70.5	15,112	2,133	0.1412	0.8588	37.19
71.5	11,957		0.0000	1.0000	31.94
72.5	8,432		0.0000	1.0000	31.94
73.5	8,015		0.0000	1.0000	31.94
74.5	8,015		0.0000	1.0000	31.94
75.5	7,486		0.0000	1.0000	31.94
76.5	7,486		0.0000	1.0000	31.94
77.5	7,486		0.0000	1.0000	31.94
78.5	7,486		0.0000	1.0000	31.94

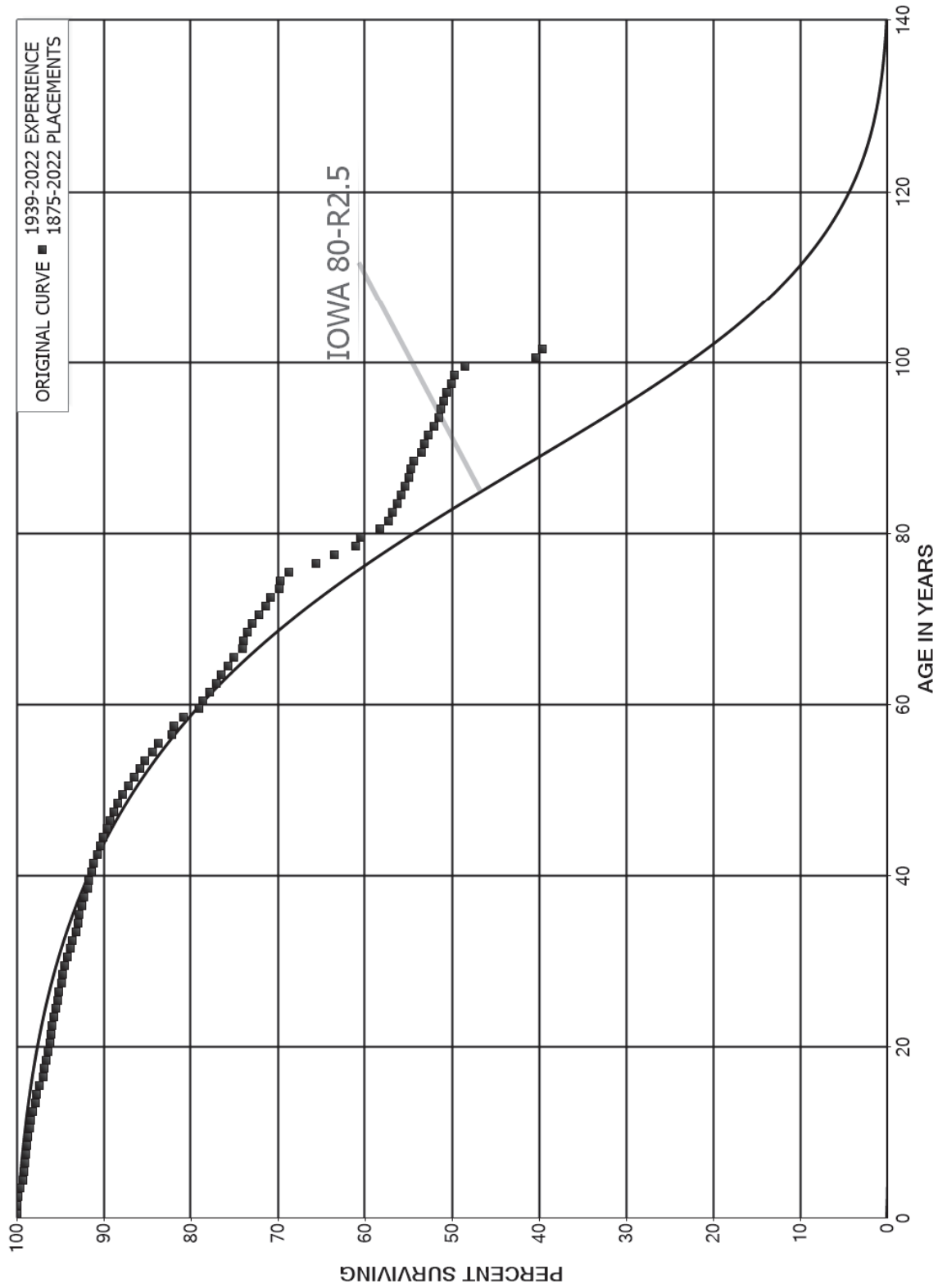
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-1997			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	31.94
80.5	7,486		0.0000	1.0000	31.94
81.5	4,554		0.0000	1.0000	31.94
82.5	4,554		0.0000	1.0000	31.94
83.5	4,535		0.0000	1.0000	31.94
84.5	4,535		0.0000	1.0000	31.94
85.5	4,297		0.0000	1.0000	31.94
86.5	4,297		0.0000	1.0000	31.94
87.5	4,297		0.0000	1.0000	31.94
88.5	4,297		0.0000	1.0000	31.94
89.5	4,297		0.0000	1.0000	31.94
90.5	4,202		0.0000	1.0000	31.94
91.5	4,202		0.0000	1.0000	31.94
92.5	3,908		0.0000	1.0000	31.94
93.5	3,646		0.0000	1.0000	31.94
94.5	3,646		0.0000	1.0000	31.94
95.5	3,574		0.0000	1.0000	31.94
96.5	3,574		0.0000	1.0000	31.94
97.5	3,574		0.0000	1.0000	31.94
98.5	3,574		0.0000	1.0000	31.94
99.5	3,170		0.0000	1.0000	31.94
100.5	3,170		0.0000	1.0000	31.94
101.5	3,170		0.0000	1.0000	31.94
102.5	98		0.0000	1.0000	31.94
103.5	98		0.0000	1.0000	31.94
104.5	98		0.0000	1.0000	31.94
105.5	98		0.0000	1.0000	31.94
106.5	98		0.0000	1.0000	31.94
107.5	98		0.0000	1.0000	31.94
108.5	98		0.0000	1.0000	31.94
109.5	98		0.0000	1.0000	31.94
110.5	98		0.0000	1.0000	31.94
111.5	98		0.0000	1.0000	31.94
112.5	98		0.0000	1.0000	31.94
113.5	98		0.0000	1.0000	31.94
114.5	98		0.0000	1.0000	31.94
115.5	98		0.0000	1.0000	31.94
116.5	98		0.0000	1.0000	31.94
117.5	98		0.0000	1.0000	31.94
118.5					31.94

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



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.00 MAINS

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	255,764,187	92,640	0.0004	0.9996	100.00
0.5	212,763,672	119,915	0.0006	0.9994	99.96
1.5	209,652,637	189,267	0.0009	0.9991	99.91
2.5	203,763,284	349,573	0.0017	0.9983	99.82
3.5	190,837,416	604,292	0.0032	0.9968	99.65
4.5	185,075,837	277,440	0.0015	0.9985	99.33
5.5	173,372,471	199,484	0.0012	0.9988	99.18
6.5	167,523,351	176,348	0.0011	0.9989	99.07
7.5	159,234,044	164,312	0.0010	0.9990	98.96
8.5	156,144,114	272,715	0.0017	0.9983	98.86
9.5	144,485,900	312,229	0.0022	0.9978	98.69
10.5	136,576,096	165,617	0.0012	0.9988	98.48
11.5	127,333,631	225,203	0.0018	0.9982	98.36
12.5	120,314,133	407,098	0.0034	0.9966	98.18
13.5	115,717,253	150,603	0.0013	0.9987	97.85
14.5	110,551,172	381,182	0.0034	0.9966	97.72
15.5	105,664,699	463,748	0.0044	0.9956	97.39
16.5	100,050,355	141,189	0.0014	0.9986	96.96
17.5	93,176,414	156,338	0.0017	0.9983	96.82
18.5	92,128,589	202,668	0.0022	0.9978	96.66
19.5	90,640,091	236,887	0.0026	0.9974	96.45
20.5	87,429,161	102,665	0.0012	0.9988	96.19
21.5	86,850,540	154,399	0.0018	0.9982	96.08
22.5	88,133,750	157,640	0.0018	0.9982	95.91
23.5	85,372,028	207,426	0.0024	0.9976	95.74
24.5	79,515,001	160,054	0.0020	0.9980	95.51
25.5	74,895,691	91,445	0.0012	0.9988	95.31
26.5	73,473,815	287,862	0.0039	0.9961	95.20
27.5	71,966,906	81,076	0.0011	0.9989	94.82
28.5	69,962,900	136,886	0.0020	0.9980	94.72
29.5	67,974,186	238,898	0.0035	0.9965	94.53
30.5	66,302,301	288,680	0.0044	0.9956	94.20
31.5	61,961,297	132,419	0.0021	0.9979	93.79
32.5	58,714,007	264,557	0.0045	0.9955	93.59
33.5	57,771,075	119,359	0.0021	0.9979	93.17
34.5	56,541,470	78,744	0.0014	0.9986	92.98
35.5	55,344,471	188,751	0.0034	0.9966	92.85
36.5	54,664,963	175,721	0.0032	0.9968	92.53
37.5	53,137,998	204,136	0.0038	0.9962	92.23
38.5	52,298,253	88,971	0.0017	0.9983	91.88

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.00 MAINS

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	51,774,941	156,831	0.0030	0.9970	91.72
40.5	50,425,316	130,645	0.0026	0.9974	91.44
41.5	48,354,849	244,527	0.0051	0.9949	91.21
42.5	47,842,650	199,430	0.0042	0.9958	90.75
43.5	45,863,220	176,613	0.0039	0.9961	90.37
44.5	41,343,669	204,644	0.0049	0.9951	90.02
45.5	39,013,413	127,095	0.0033	0.9967	89.57
46.5	38,661,656	202,734	0.0052	0.9948	89.28
47.5	37,132,517	194,287	0.0052	0.9948	88.81
48.5	34,966,463	214,399	0.0061	0.9939	88.35
49.5	33,652,086	248,325	0.0074	0.9926	87.81
50.5	31,416,661	243,324	0.0077	0.9923	87.16
51.5	30,681,867	249,627	0.0081	0.9919	86.48
52.5	29,845,227	181,154	0.0061	0.9939	85.78
53.5	28,292,788	270,186	0.0095	0.9905	85.26
54.5	25,630,486	217,998	0.0085	0.9915	84.45
55.5	21,469,448	409,008	0.0191	0.9809	83.73
56.5	20,452,019	59,807	0.0029	0.9971	82.13
57.5	19,727,552	259,141	0.0131	0.9869	81.89
58.5	17,942,455	386,373	0.0215	0.9785	80.82
59.5	16,821,297	98,845	0.0059	0.9941	79.08
60.5	15,145,069	143,849	0.0095	0.9905	78.61
61.5	13,187,914	140,669	0.0107	0.9893	77.86
62.5	12,394,558	79,497	0.0064	0.9936	77.03
63.5	10,676,251	120,988	0.0113	0.9887	76.54
64.5	9,808,654	73,997	0.0075	0.9925	75.67
65.5	8,602,683	112,700	0.0131	0.9869	75.10
66.5	8,142,807	22,247	0.0027	0.9973	74.12
67.5	7,458,411	41,015	0.0055	0.9945	73.92
68.5	6,809,904	52,337	0.0077	0.9923	73.51
69.5	6,097,158	68,032	0.0112	0.9888	72.94
70.5	4,756,836	46,180	0.0097	0.9903	72.13
71.5	4,536,465	37,218	0.0082	0.9918	71.43
72.5	4,282,040	60,353	0.0141	0.9859	70.84
73.5	2,995,533	5,796	0.0019	0.9981	69.85
74.5	2,334,214	33,924	0.0145	0.9855	69.71
75.5	2,261,131	100,034	0.0442	0.9558	68.70
76.5	2,103,939	69,512	0.0330	0.9670	65.66
77.5	1,999,653	77,711	0.0389	0.9611	63.49
78.5	1,800,516	15,870	0.0088	0.9912	61.02

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.00 MAINS

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	1,760,317	65,302	0.0371	0.9629	60.48
80.5	1,634,201	27,335	0.0167	0.9833	58.24
81.5	1,532,725	11,788	0.0077	0.9923	57.27
82.5	1,603,075	15,350	0.0096	0.9904	56.82
83.5	1,466,670	10,824	0.0074	0.9926	56.28
84.5	1,433,278	12,356	0.0086	0.9914	55.87
85.5	1,400,832	11,364	0.0081	0.9919	55.38
86.5	1,375,836	6,206	0.0045	0.9955	54.93
87.5	1,364,812	8,335	0.0061	0.9939	54.69
88.5	1,351,846	20,803	0.0154	0.9846	54.35
89.5	1,325,410	8,577	0.0065	0.9935	53.52
90.5	1,315,635	11,596	0.0088	0.9912	53.17
91.5	1,275,333	15,574	0.0122	0.9878	52.70
92.5	1,214,934	13,993	0.0115	0.9885	52.06
93.5	1,195,413	3,037	0.0025	0.9975	51.46
94.5	1,179,719	9,618	0.0082	0.9918	51.33
95.5	1,161,659	5,680	0.0049	0.9951	50.91
96.5	1,154,225	13,715	0.0119	0.9881	50.66
97.5	1,090,773	6,428	0.0059	0.9941	50.06
98.5	1,043,453	25,997	0.0249	0.9751	49.76
99.5	1,075,312	180,721	0.1681	0.8319	48.52
100.5	882,691	15,283	0.0173	0.9827	40.37
101.5	765,360	3,927	0.0051	0.9949	39.67
102.5	759,843	16,845	0.0222	0.9778	39.47
103.5	729,180	1,828	0.0025	0.9975	38.59
104.5	725,151	5,243	0.0072	0.9928	38.49
105.5	622,983	24,481	0.0393	0.9607	38.22
106.5	597,102	10,700	0.0179	0.9821	36.71
107.5	585,988	3,622	0.0062	0.9938	36.06
108.5	562,076	8,566	0.0152	0.9848	35.83
109.5	487,497	4,470	0.0092	0.9908	35.29
110.5	489,465	17,941	0.0367	0.9633	34.96
111.5	470,181	1,120	0.0024	0.9976	33.68
112.5	460,890	1,282	0.0028	0.9972	33.60
113.5	458,043	347	0.0008	0.9992	33.51
114.5	457,615	294	0.0006	0.9994	33.48
115.5	458,827	692	0.0015	0.9985	33.46
116.5	403,069	168	0.0004	0.9996	33.41
117.5	397,048	3,537	0.0089	0.9911	33.40
118.5	393,361		0.0000	1.0000	33.10



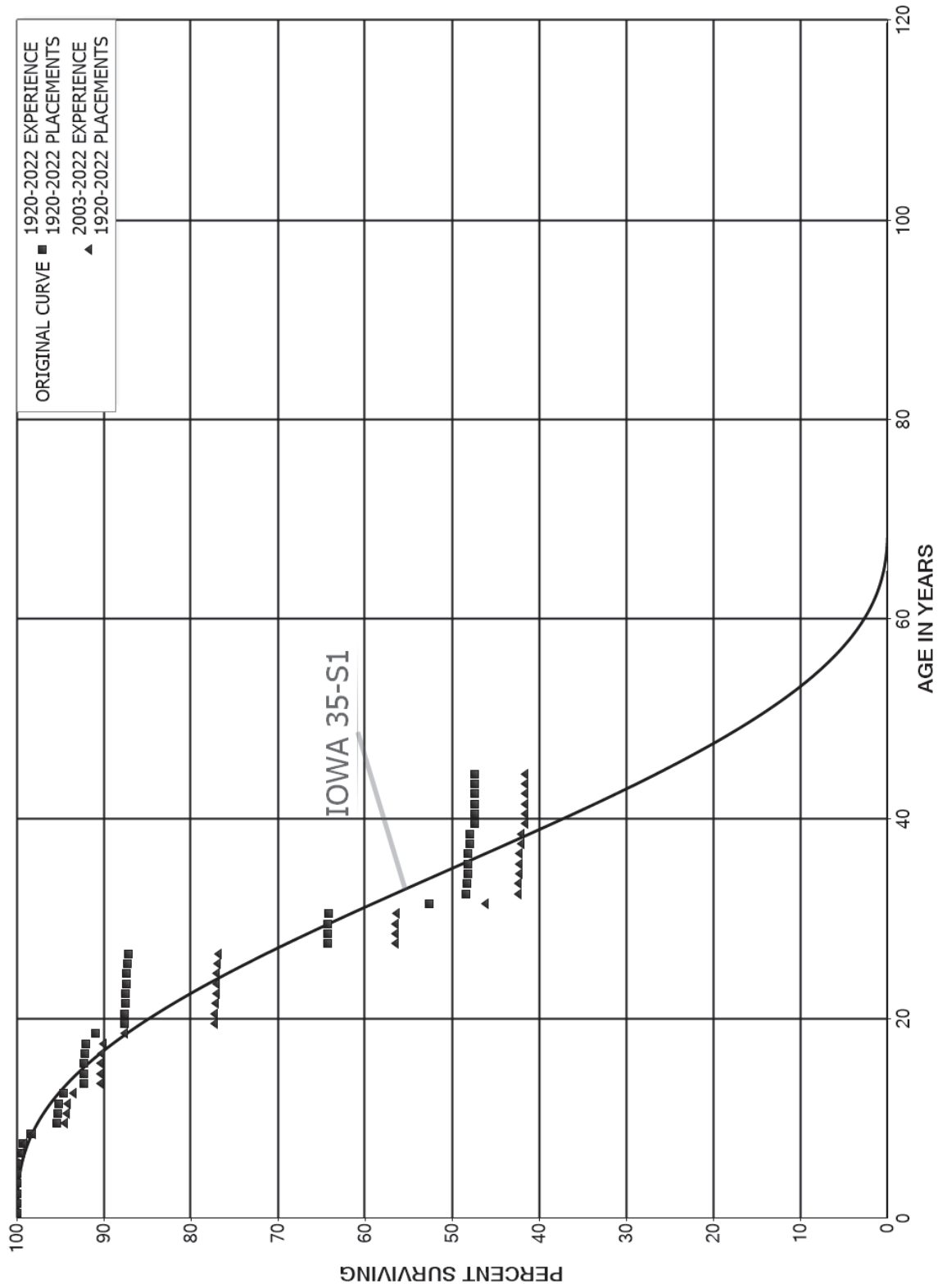
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 367.00 MAINS

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	372,741	1,006	0.0027	0.9973	33.10
120.5	218,241		0.0000	1.0000	33.01
121.5	189,283	1,552	0.0082	0.9918	33.01
122.5	108,919		0.0000	1.0000	32.74
123.5	88,675	48	0.0005	0.9995	32.74
124.5	88,627		0.0000	1.0000	32.72
125.5	79,194		0.0000	1.0000	32.72
126.5	77,472		0.0000	1.0000	32.72
127.5	77,472	23	0.0003	0.9997	32.72
128.5	76,022		0.0000	1.0000	32.71
129.5	61,387		0.0000	1.0000	32.71
130.5	53,163		0.0000	1.0000	32.71
131.5	41,604	4,218	0.1014	0.8986	32.71
132.5	29,832		0.0000	1.0000	29.40
133.5	28,614		0.0000	1.0000	29.40
134.5	23,563		0.0000	1.0000	29.40
135.5	10,580		0.0000	1.0000	29.40
136.5	8,543		0.0000	1.0000	29.40
137.5	8,543		0.0000	1.0000	29.40
138.5	8,543		0.0000	1.0000	29.40
139.5	8,543		0.0000	1.0000	29.40
140.5	8,543		0.0000	1.0000	29.40
141.5	8,543	453	0.0530	0.9470	29.40
142.5	8,090		0.0000	1.0000	27.84
143.5	8,090		0.0000	1.0000	27.84
144.5	8,090		0.0000	1.0000	27.84
145.5	8,090		0.0000	1.0000	27.84
146.5	8,090		0.0000	1.0000	27.84
147.5					27.84

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



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1920-2022		
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	20,058,480		0.0000	1.0000	100.00
0.5	17,772,085		0.0000	1.0000	100.00
1.5	17,868,670		0.0000	1.0000	100.00
2.5	16,665,316	10,509	0.0006	0.9994	100.00
3.5	14,543,238		0.0000	1.0000	99.94
4.5	13,500,815		0.0000	1.0000	99.94
5.5	13,158,572	55,559	0.0042	0.9958	99.94
6.5	11,699,484	26,823	0.0023	0.9977	99.51
7.5	12,895,861	112,878	0.0088	0.9912	99.29
8.5	11,394,780	346,186	0.0304	0.9696	98.42
9.5	10,933,555	18,506	0.0017	0.9983	95.43
10.5	10,312,129	10,737	0.0010	0.9990	95.27
11.5	9,518,389	54,386	0.0057	0.9943	95.17
12.5	9,334,249	231,925	0.0248	0.9752	94.62
13.5	8,624,830		0.0000	1.0000	92.27
14.5	7,905,973	3,360	0.0004	0.9996	92.27
15.5	5,711,642	283	0.0000	1.0000	92.23
16.5	5,452,996	11,404	0.0021	0.9979	92.23
17.5	3,730,574	43,386	0.0116	0.9884	92.04
18.5	5,109,311	189,830	0.0372	0.9628	90.97
19.5	4,590,167		0.0000	1.0000	87.59
20.5	4,582,574	3,841	0.0008	0.9992	87.59
21.5	4,104,590	1,565	0.0004	0.9996	87.51
22.5	6,930,434	2,780	0.0004	0.9996	87.48
23.5	6,931,578	367	0.0001	0.9999	87.44
24.5	6,888,001	9,286	0.0013	0.9987	87.44
25.5	6,859,550	8,796	0.0013	0.9987	87.32
26.5	6,579,371	1,731,581	0.2632	0.7368	87.21
27.5	4,714,516	1,103	0.0002	0.9998	64.26
28.5	4,159,629	664	0.0002	0.9998	64.24
29.5	3,523,994	3,660	0.0010	0.9990	64.23
30.5	4,021,060	725,107	0.1803	0.8197	64.17
31.5	3,364,505	272,043	0.0809	0.9191	52.59
32.5	1,810,574	3,043	0.0017	0.9983	48.34
33.5	534,513	648	0.0012	0.9988	48.26
34.5	1,799,970	1,137	0.0006	0.9994	48.20
35.5	1,793,500		0.0000	1.0000	48.17
36.5	1,781,340	8,002	0.0045	0.9955	48.17
37.5	1,768,372		0.0000	1.0000	47.96
38.5	1,747,618	18,750	0.0107	0.9893	47.96

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1920-2022		
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	1,710,659	1,281	0.0007	0.9993	47.44
40.5	1,387,786		0.0000	1.0000	47.41
41.5	1,315,981		0.0000	1.0000	47.41
42.5	1,313,774		0.0000	1.0000	47.41
43.5	1,311,540		0.0000	1.0000	47.41
44.5	65,175		0.0000	1.0000	47.41
45.5	65,210		0.0000	1.0000	47.41
46.5	64,360		0.0000	1.0000	47.41
47.5	63,364		0.0000	1.0000	47.41
48.5	34,064		0.0000	1.0000	47.41
49.5	4,097		0.0000	1.0000	47.41
50.5	33,596		0.0000	1.0000	47.41
51.5	32,661		0.0000	1.0000	47.41
52.5	33,042		0.0000	1.0000	47.41
53.5	33,042		0.0000	1.0000	47.41
54.5	32,617		0.0000	1.0000	47.41
55.5	32,157		0.0000	1.0000	47.41
56.5	32,512		0.0000	1.0000	47.41
57.5	32,511		0.0000	1.0000	47.41
58.5	31,661		0.0000	1.0000	47.41
59.5	31,552		0.0000	1.0000	47.41
60.5	1,475		0.0000	1.0000	47.41
61.5	1,475		0.0000	1.0000	47.41
62.5	1,094		0.0000	1.0000	47.41
63.5	1,094		0.0000	1.0000	47.41
64.5	1,094		0.0000	1.0000	47.41
65.5	1,094		0.0000	1.0000	47.41
66.5	669		0.0000	1.0000	47.41
67.5	635		0.0000	1.0000	47.41
68.5	599		0.0000	1.0000	47.41
69.5	599		0.0000	1.0000	47.41
70.5	599		0.0000	1.0000	47.41
71.5	599		0.0000	1.0000	47.41
72.5	599		0.0000	1.0000	47.41
73.5	599		0.0000	1.0000	47.41
74.5	599		0.0000	1.0000	47.41
75.5	599		0.0000	1.0000	47.41
76.5	599		0.0000	1.0000	47.41
77.5	599		0.0000	1.0000	47.41
78.5	599		0.0000	1.0000	47.41

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1920-2022		
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	599		0.0000	1.0000	47.41
80.5	1,199		0.0000	1.0000	47.41
81.5	1,199		0.0000	1.0000	47.41
82.5	1,199		0.0000	1.0000	47.41
83.5	1,199		0.0000	1.0000	47.41
84.5	1,199		0.0000	1.0000	47.41
85.5	1,199		0.0000	1.0000	47.41
86.5	1,199		0.0000	1.0000	47.41
87.5	1,199		0.0000	1.0000	47.41
88.5	1,199		0.0000	1.0000	47.41
89.5	1,199		0.0000	1.0000	47.41
90.5	599		0.0000	1.0000	47.41
91.5					47.41
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

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022

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	16,709,382		0.0000	1.0000	100.00
0.5	14,422,987		0.0000	1.0000	100.00
1.5	15,431,067		0.0000	1.0000	100.00
2.5	14,189,147	10,509	0.0007	0.9993	100.00
3.5	12,066,035		0.0000	1.0000	99.93
4.5	10,273,265		0.0000	1.0000	99.93
5.5	9,870,836	55,559	0.0056	0.9944	99.93
6.5	9,423,289	26,823	0.0028	0.9972	99.36
7.5	10,740,729	112,878	0.0105	0.9895	99.08
8.5	9,294,012	346,186	0.0372	0.9628	98.04
9.5	8,836,234	18,506	0.0021	0.9979	94.39
10.5	8,162,390	10,737	0.0013	0.9987	94.19
11.5	7,167,929	54,386	0.0076	0.9924	94.07
12.5	7,053,531	231,925	0.0329	0.9671	93.35
13.5	6,549,327		0.0000	1.0000	90.28
14.5	5,811,660	3,360	0.0006	0.9994	90.28
15.5	3,622,866	283	0.0001	0.9999	90.23
16.5	3,341,738	11,404	0.0034	0.9966	90.22
17.5	1,600,227	43,386	0.0271	0.9729	89.92
18.5	1,605,596	189,830	0.1182	0.8818	87.48
19.5	1,060,195		0.0000	1.0000	77.14
20.5	3,120,564	3,841	0.0012	0.9988	77.14
21.5	2,786,612	1,565	0.0006	0.9994	77.04
22.5	2,790,461	2,780	0.0010	0.9990	77.00
23.5	2,800,788	367	0.0001	0.9999	76.92
24.5	6,854,149	9,286	0.0014	0.9986	76.91
25.5	6,825,698	8,796	0.0013	0.9987	76.81
26.5	6,545,518	1,731,581	0.2645	0.7355	76.71
27.5	4,680,664	1,103	0.0002	0.9998	56.41
28.5	4,125,580	664	0.0002	0.9998	56.40
29.5	3,489,944	3,660	0.0010	0.9990	56.39
30.5	3,987,406	725,107	0.1818	0.8182	56.33
31.5	3,331,958	272,043	0.0816	0.9184	46.09
32.5	1,778,027	3,043	0.0017	0.9983	42.33
33.5	501,966	648	0.0013	0.9987	42.25
34.5	1,767,423	1,137	0.0006	0.9994	42.20
35.5	1,760,953		0.0000	1.0000	42.17
36.5	1,747,907	8,002	0.0046	0.9954	42.17
37.5	1,734,831		0.0000	1.0000	41.98
38.5	1,685,771	18,750	0.0111	0.9889	41.98

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			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	1,649,031	1,281	0.0008	0.9992	41.51
40.5	1,385,930		0.0000	1.0000	41.48
41.5	1,314,125		0.0000	1.0000	41.48
42.5	1,312,679		0.0000	1.0000	41.48
43.5	1,310,446		0.0000	1.0000	41.48
44.5	63,656		0.0000	1.0000	41.48
45.5	63,656		0.0000	1.0000	41.48
46.5	63,620		0.0000	1.0000	41.48
47.5	62,694		0.0000	1.0000	41.48
48.5	33,465		0.0000	1.0000	41.48
49.5	3,498		0.0000	1.0000	41.48
50.5	32,996		0.0000	1.0000	41.48
51.5	32,062		0.0000	1.0000	41.48
52.5	32,442		0.0000	1.0000	41.48
53.5	32,442		0.0000	1.0000	41.48
54.5	32,017		0.0000	1.0000	41.48
55.5	31,558		0.0000	1.0000	41.48
56.5	31,913		0.0000	1.0000	41.48
57.5	31,912		0.0000	1.0000	41.48
58.5	31,061		0.0000	1.0000	41.48
59.5	30,952		0.0000	1.0000	41.48
60.5	876		0.0000	1.0000	41.48
61.5	876		0.0000	1.0000	41.48
62.5	495		0.0000	1.0000	41.48
63.5	495		0.0000	1.0000	41.48
64.5	495		0.0000	1.0000	41.48
65.5	495		0.0000	1.0000	41.48
66.5	70		0.0000	1.0000	41.48
67.5	35		0.0000	1.0000	41.48
68.5					41.48
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

PEOPLES NATURAL GAS COMPANY LLC

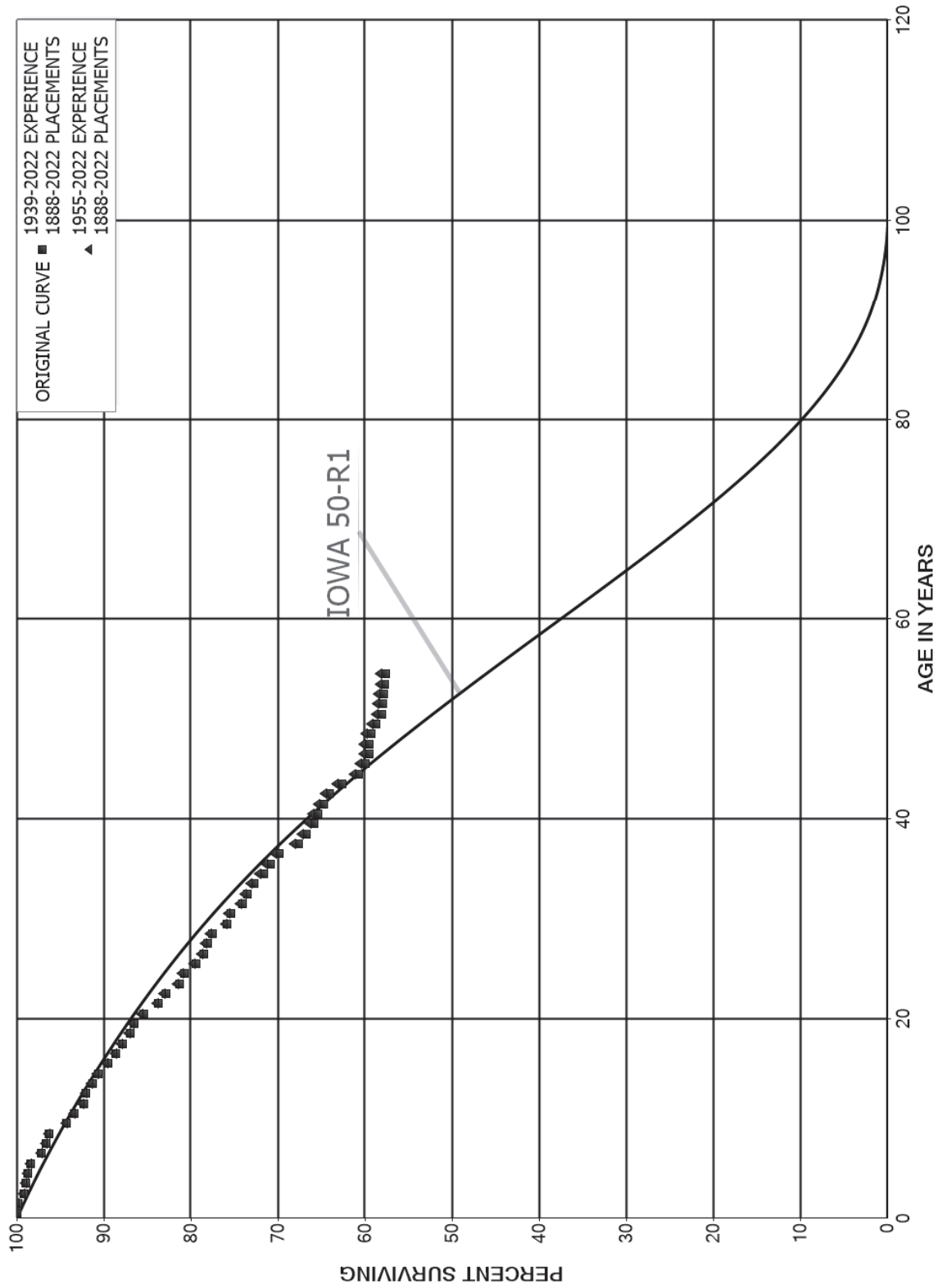
ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			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					
80.5					
81.5					
82.5	1,199		0.0000		
83.5	1,199		0.0000		
84.5	1,199		0.0000		
85.5	1,199		0.0000		
86.5	1,199		0.0000		
87.5	1,199		0.0000		
88.5	1,199		0.0000		
89.5	1,199		0.0000		
90.5	599		0.0000		
91.5					
92.5	599		0.0000		
93.5	599		0.0000		
94.5	599		0.0000		
95.5	599		0.0000		
96.5	599		0.0000		
97.5	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  
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	36,448,458	10,082	0.0003	0.9997	100.00
0.5	34,561,300	44,071	0.0013	0.9987	99.97
1.5	34,746,998	223,970	0.0064	0.9936	99.84
2.5	34,607,943	72,712	0.0021	0.9979	99.20
3.5	33,931,664	96,763	0.0029	0.9971	98.99
4.5	33,280,098	107,488	0.0032	0.9968	98.71
5.5	22,406,161	271,709	0.0121	0.9879	98.39
6.5	20,588,238	123,123	0.0060	0.9940	97.20
7.5	19,124,599	64,427	0.0034	0.9966	96.62
8.5	17,665,250	375,271	0.0212	0.9788	96.29
9.5	16,754,659	150,900	0.0090	0.9910	94.25
10.5	14,522,050	168,517	0.0116	0.9884	93.40
11.5	13,199,489	41,883	0.0032	0.9968	92.31
12.5	12,577,153	94,890	0.0075	0.9925	92.02
13.5	12,324,083	95,502	0.0077	0.9923	91.33
14.5	12,191,607	148,884	0.0122	0.9878	90.62
15.5	11,226,002	118,613	0.0106	0.9894	89.51
16.5	10,095,835	83,120	0.0082	0.9918	88.57
17.5	9,927,084	104,402	0.0105	0.9895	87.84
18.5	8,484,327	43,371	0.0051	0.9949	86.91
19.5	7,828,529	93,412	0.0119	0.9881	86.47
20.5	6,786,118	134,743	0.0199	0.9801	85.44
21.5	6,409,732	65,761	0.0103	0.9897	83.74
22.5	6,331,503	117,987	0.0186	0.9814	82.88
23.5	5,882,723	40,328	0.0069	0.9931	81.34
24.5	5,490,631	91,229	0.0166	0.9834	80.78
25.5	5,191,046	58,629	0.0113	0.9887	79.44
26.5	5,025,574	27,936	0.0056	0.9944	78.54
27.5	4,733,800	33,534	0.0071	0.9929	78.10
28.5	4,550,774	101,301	0.0223	0.9777	77.55
29.5	3,889,469	19,650	0.0051	0.9949	75.82
30.5	3,723,648	66,591	0.0179	0.9821	75.44
31.5	3,304,393	24,463	0.0074	0.9926	74.09
32.5	3,145,878	36,013	0.0114	0.9886	73.54
33.5	2,892,696	42,352	0.0146	0.9854	72.70
34.5	2,778,646	31,589	0.0114	0.9886	71.64
35.5	2,373,651	34,402	0.0145	0.9855	70.82
36.5	2,425,170	75,659	0.0312	0.9688	69.80
37.5	2,164,544	27,654	0.0128	0.9872	67.62
38.5	2,077,087	28,583	0.0138	0.9862	66.75

PEOPLES NATURAL GAS COMPANY LLC

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	1,922,464	11,385	0.0059	0.9941	65.84
40.5	1,790,193	18,290	0.0102	0.9898	65.45
41.5	1,543,244	17,987	0.0117	0.9883	64.78
42.5	1,508,252	32,392	0.0215	0.9785	64.02
43.5	1,331,537	40,939	0.0307	0.9693	62.65
44.5	1,084,210	14,476	0.0134	0.9866	60.72
45.5	1,059,717	6,415	0.0061	0.9939	59.91
46.5	1,025,946	916	0.0009	0.9991	59.55
47.5	1,016,909	3,370	0.0033	0.9967	59.50
48.5	985,820	10,226	0.0104	0.9896	59.30
49.5	933,453	9,271	0.0099	0.9901	58.68
50.5	912,838	2,336	0.0026	0.9974	58.10
51.5	842,082	1,599	0.0019	0.9981	57.95
52.5	833,153	2,257	0.0027	0.9973	57.84
53.5	720,997	1,031	0.0014	0.9986	57.68
54.5	490,582	3,258	0.0066	0.9934	57.60
55.5	452,128	3,493	0.0077	0.9923	57.22
56.5	432,251	11,655	0.0270	0.9730	56.78
57.5	380,996		0.0000	1.0000	55.25
58.5	289,593	2,148	0.0074	0.9926	55.25
59.5	281,600	890	0.0032	0.9968	54.84
60.5	261,086	43	0.0002	0.9998	54.66
61.5	248,239	7,931	0.0319	0.9681	54.65
62.5	238,942	156	0.0007	0.9993	52.91
63.5	230,967	511	0.0022	0.9978	52.87
64.5	188,010	132	0.0007	0.9993	52.76
65.5	146,142		0.0000	1.0000	52.72
66.5	134,935	72	0.0005	0.9995	52.72
67.5	107,431	629	0.0059	0.9941	52.69
68.5	105,397	7	0.0001	0.9999	52.38
69.5	80,613	54	0.0007	0.9993	52.38
70.5	72,717	12	0.0002	0.9998	52.34
71.5	71,541	42	0.0006	0.9994	52.34
72.5	28,200	248	0.0088	0.9912	52.30
73.5	4,043	41	0.0101	0.9899	51.85
74.5	2,841		0.0000	1.0000	51.32
75.5	1,088		0.0000	1.0000	51.32
76.5	1,088		0.0000	1.0000	51.32
77.5	964	50	0.0521	0.9479	51.32
78.5	914		0.0000	1.0000	48.65

PEOPLES NATURAL GAS COMPANY LLC

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	914		0.0000	1.0000	48.65
80.5	914		0.0000	1.0000	48.65
81.5	914	21	0.0225	0.9775	48.65
82.5	893		0.0000	1.0000	47.56
83.5	893	60	0.0668	0.9332	47.56
84.5	834		0.0000	1.0000	44.38
85.5	722		0.0000	1.0000	44.38
86.5	722		0.0000	1.0000	44.38
87.5	722		0.0000	1.0000	44.38
88.5	261		0.0000	1.0000	44.38
89.5	261		0.0000	1.0000	44.38
90.5	261		0.0000	1.0000	44.38
91.5	261		0.0000	1.0000	44.38
92.5	261		0.0000	1.0000	44.38
93.5	261		0.0000	1.0000	44.38
94.5	261		0.0000	1.0000	44.38
95.5	221		0.0000	1.0000	44.38
96.5	189		0.0000	1.0000	44.38
97.5	189		0.0000	1.0000	44.38
98.5	76		0.0000	1.0000	44.38
99.5	76		0.0000	1.0000	44.38
100.5	76		0.0000	1.0000	44.38
101.5	76		0.0000	1.0000	44.38
102.5					44.38

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2022

EXPERIENCE BAND 1955-2022

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	35,818,742	4,107	0.0001	0.9999	100.00
0.5	33,965,749	29,463	0.0009	0.9991	99.99
1.5	34,282,108	207,397	0.0060	0.9940	99.90
2.5	34,219,824	71,007	0.0021	0.9979	99.30
3.5	33,565,538	92,592	0.0028	0.9972	99.09
4.5	33,037,773	104,975	0.0032	0.9968	98.82
5.5	22,217,261	268,958	0.0121	0.9879	98.50
6.5	20,483,262	120,247	0.0059	0.9941	97.31
7.5	19,079,093	62,476	0.0033	0.9967	96.74
8.5	17,623,502	374,004	0.0212	0.9788	96.42
9.5	16,713,871	150,417	0.0090	0.9910	94.38
10.5	14,481,168	165,084	0.0114	0.9886	93.53
11.5	13,162,797	40,186	0.0031	0.9969	92.46
12.5	12,544,216	92,043	0.0073	0.9927	92.18
13.5	12,301,366	92,392	0.0075	0.9925	91.50
14.5	12,173,256	148,511	0.0122	0.9878	90.82
15.5	11,212,571	118,057	0.0105	0.9895	89.71
16.5	10,082,244	82,267	0.0082	0.9918	88.76
17.5	9,914,753	102,947	0.0104	0.9896	88.04
18.5	8,473,310	40,151	0.0047	0.9953	87.12
19.5	7,821,422	93,356	0.0119	0.9881	86.71
20.5	6,779,281	134,479	0.0198	0.9802	85.68
21.5	6,403,197	65,253	0.0102	0.9898	83.98
22.5	6,325,667	117,316	0.0185	0.9815	83.12
23.5	5,866,721	40,078	0.0068	0.9932	81.58
24.5	5,474,817	90,873	0.0166	0.9834	81.02
25.5	5,170,993	57,877	0.0112	0.9888	79.68
26.5	5,005,287	27,634	0.0055	0.9945	78.79
27.5	4,714,582	32,890	0.0070	0.9930	78.35
28.5	4,532,106	101,127	0.0223	0.9777	77.80
29.5	3,870,513	19,395	0.0050	0.9950	76.07
30.5	3,705,329	65,794	0.0178	0.9822	75.69
31.5	3,287,149	24,455	0.0074	0.9926	74.34
32.5	3,128,948	26,468	0.0085	0.9915	73.79
33.5	2,885,394	38,256	0.0133	0.9867	73.17
34.5	2,775,500	31,145	0.0112	0.9888	72.20
35.5	2,370,903	32,628	0.0138	0.9862	71.39
36.5	2,423,052	75,458	0.0311	0.9689	70.40
37.5	2,162,626	27,654	0.0128	0.9872	68.21
38.5	2,075,110	28,394	0.0137	0.9863	67.34

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1955-2022		
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	1,919,096	11,385	0.0059	0.9941	66.42
40.5	1,786,838	18,208	0.0102	0.9898	66.02
41.5	1,540,014	16,888	0.0110	0.9890	65.35
42.5	1,506,122	32,361	0.0215	0.9785	64.63
43.5	1,329,438	40,871	0.0307	0.9693	63.25
44.5	1,082,199	12,883	0.0119	0.9881	61.30
45.5	1,059,535	6,415	0.0061	0.9939	60.57
46.5	1,025,713	878	0.0009	0.9991	60.20
47.5	1,016,714	3,370	0.0033	0.9967	60.15
48.5	985,617	10,226	0.0104	0.9896	59.95
49.5	933,251	9,271	0.0099	0.9901	59.33
50.5	912,623	2,251	0.0025	0.9975	58.74
51.5	841,953	1,599	0.0019	0.9981	58.60
52.5	833,084	2,257	0.0027	0.9973	58.49
53.5	720,928	1,031	0.0014	0.9986	58.33
54.5	490,512	3,258	0.0066	0.9934	58.24
55.5	452,059	3,493	0.0077	0.9923	57.86
56.5	432,182	11,655	0.0270	0.9730	57.41
57.5	380,927		0.0000	1.0000	55.86
58.5	289,524	2,148	0.0074	0.9926	55.86
59.5	281,530	890	0.0032	0.9968	55.45
60.5	261,016	43	0.0002	0.9998	55.27
61.5	248,170	7,931	0.0320	0.9680	55.26
62.5	238,923	156	0.0007	0.9993	53.50
63.5	230,947	511	0.0022	0.9978	53.46
64.5	187,997	132	0.0007	0.9993	53.34
65.5	146,130		0.0000	1.0000	53.31
66.5	134,935	72	0.0005	0.9995	53.31
67.5	107,431	629	0.0059	0.9941	53.28
68.5	105,397	7	0.0001	0.9999	52.97
69.5	80,613	54	0.0007	0.9993	52.96
70.5	72,717	12	0.0002	0.9998	52.93
71.5	71,541	42	0.0006	0.9994	52.92
72.5	28,200	248	0.0088	0.9912	52.89
73.5	4,043	41	0.0101	0.9899	52.42
74.5	2,841		0.0000	1.0000	51.89
75.5	1,088		0.0000	1.0000	51.89
76.5	1,088		0.0000	1.0000	51.89
77.5	964	50	0.0521	0.9479	51.89
78.5	914		0.0000	1.0000	49.19

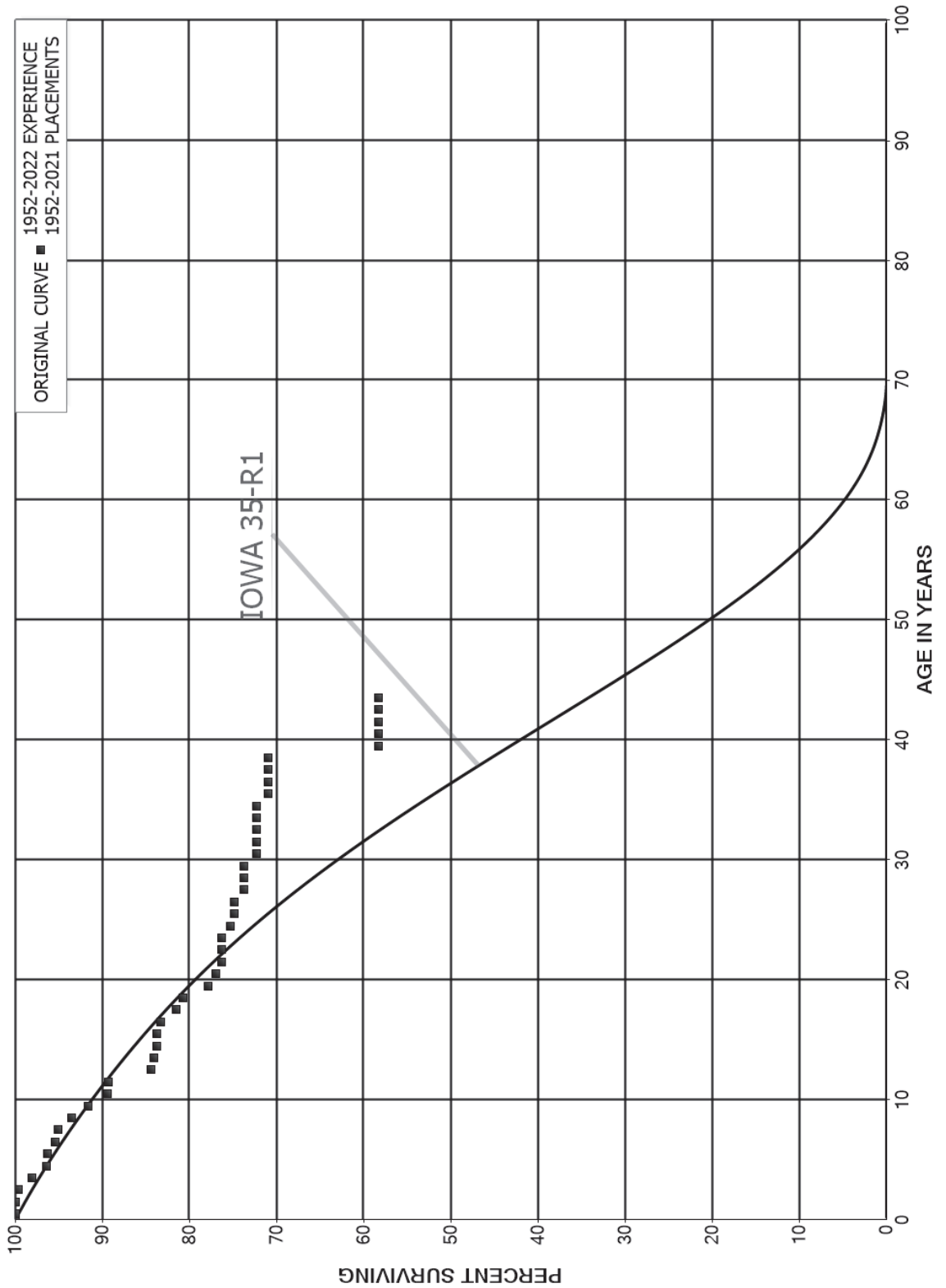
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2022			EXPERIENCE BAND 1955-2022		
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	914		0.0000	1.0000	49.19
80.5	914		0.0000	1.0000	49.19
81.5	914	21	0.0225	0.9775	49.19
82.5	893		0.0000	1.0000	48.09
83.5	893	60	0.0668	0.9332	48.09
84.5	834		0.0000	1.0000	44.87
85.5	722		0.0000	1.0000	44.87
86.5	722		0.0000	1.0000	44.87
87.5	722		0.0000	1.0000	44.87
88.5	261		0.0000	1.0000	44.87
89.5	261		0.0000	1.0000	44.87
90.5	261		0.0000	1.0000	44.87
91.5	261		0.0000	1.0000	44.87
92.5	261		0.0000	1.0000	44.87
93.5	261		0.0000	1.0000	44.87
94.5	261		0.0000	1.0000	44.87
95.5	221		0.0000	1.0000	44.87
96.5	189		0.0000	1.0000	44.87
97.5	189		0.0000	1.0000	44.87
98.5	76		0.0000	1.0000	44.87
99.5	76		0.0000	1.0000	44.87
100.5	76		0.0000	1.0000	44.87
101.5	76		0.0000	1.0000	44.87
102.5					44.87

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 371.00 OTHER EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

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

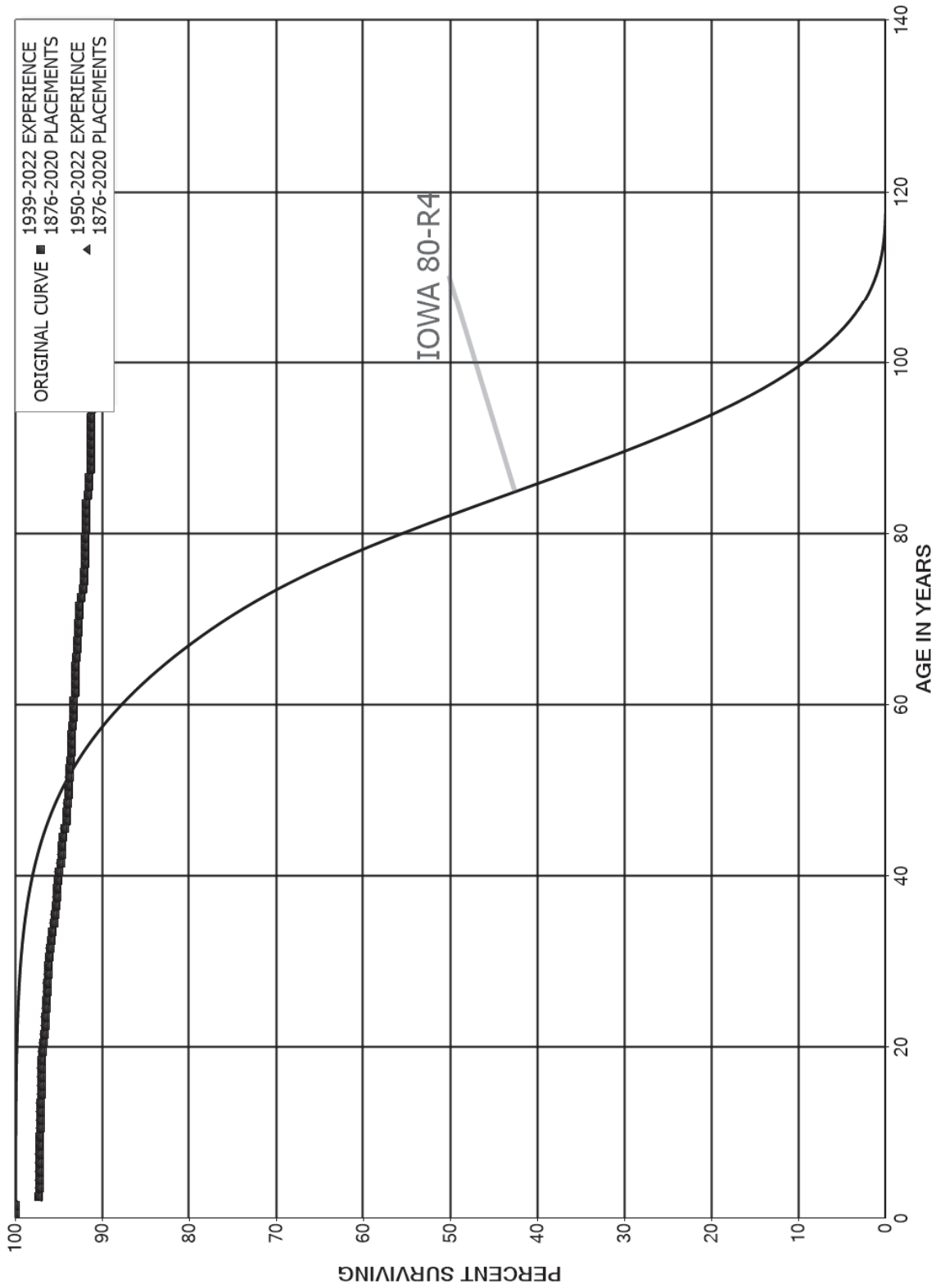
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 374.02 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	5,971,034	1,442	0.0002	0.9998	100.00
0.5	5,980,034	1,163	0.0002	0.9998	99.98
1.5	5,955,648	162,000	0.0272	0.9728	99.96
2.5	5,878,551	890	0.0002	0.9998	97.24
3.5	5,780,953	350	0.0001	0.9999	97.22
4.5	5,778,424	1,898	0.0003	0.9997	97.22
5.5	5,602,751	1,171	0.0002	0.9998	97.18
6.5	5,497,571	916	0.0002	0.9998	97.16
7.5	5,488,823	838	0.0002	0.9998	97.15
8.5	5,493,440	528	0.0001	0.9999	97.13
9.5	5,465,553	610	0.0001	0.9999	97.12
10.5	5,364,274	1,036	0.0002	0.9998	97.11
11.5	4,751,767	1,001	0.0002	0.9998	97.09
12.5	4,754,021	1,704	0.0004	0.9996	97.07
13.5	4,722,053	1,980	0.0004	0.9996	97.04
14.5	4,652,231	1,237	0.0003	0.9997	97.00
15.5	4,586,531	442	0.0001	0.9999	96.97
16.5	4,226,292	476	0.0001	0.9999	96.96
17.5	4,001,825	1,939	0.0005	0.9995	96.95
18.5	3,813,468	3,093	0.0008	0.9992	96.91
19.5	3,332,952	2,714	0.0008	0.9992	96.83
20.5	3,131,259	4,949	0.0016	0.9984	96.75
21.5	2,758,211	1,922	0.0007	0.9993	96.60
22.5	2,667,781	1,249	0.0005	0.9995	96.53
23.5	2,593,349	2,785	0.0011	0.9989	96.48
24.5	2,561,725	839	0.0003	0.9997	96.38
25.5	2,432,928	1,210	0.0005	0.9995	96.35
26.5	2,399,274	884	0.0004	0.9996	96.30
27.5	2,343,157	863	0.0004	0.9996	96.26
28.5	2,245,470	2,014	0.0009	0.9991	96.23
29.5	2,166,818	2,305	0.0011	0.9989	96.14
30.5	2,063,697	1,723	0.0008	0.9992	96.04
31.5	1,994,547	3,340	0.0017	0.9983	95.96
32.5	1,893,556	1,700	0.0009	0.9991	95.80
33.5	1,846,314	3,163	0.0017	0.9983	95.71
34.5	1,769,241	2,553	0.0014	0.9986	95.55
35.5	1,717,420	2,389	0.0014	0.9986	95.41
36.5	1,675,705	1,268	0.0008	0.9992	95.28
37.5	1,626,234	1,224	0.0008	0.9992	95.21
38.5	1,579,924	1,689	0.0011	0.9989	95.13

PEOPLES NATURAL GAS COMPANY LLC

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	1,512,927	719	0.0005	0.9995	95.03	
40.5	1,451,765	3,728	0.0026	0.9974	94.99	
41.5	1,374,955	1,193	0.0009	0.9991	94.74	
42.5	1,317,577	1,131	0.0009	0.9991	94.66	
43.5	1,268,267	1,274	0.0010	0.9990	94.58	
44.5	1,225,199	2,242	0.0018	0.9982	94.49	
45.5	1,209,905	2,947	0.0024	0.9976	94.31	
46.5	1,190,790	507	0.0004	0.9996	94.08	
47.5	1,141,028	637	0.0006	0.9994	94.04	
48.5	1,113,818	1,785	0.0016	0.9984	93.99	
49.5	1,087,903	331	0.0003	0.9997	93.84	
50.5	1,108,089	380	0.0003	0.9997	93.81	
51.5	1,084,763	680	0.0006	0.9994	93.78	
52.5	1,057,232	1,443	0.0014	0.9986	93.72	
53.5	1,033,469	578	0.0006	0.9994	93.59	
54.5	995,838	709	0.0007	0.9993	93.54	
55.5	947,219	45	0.0000	1.0000	93.47	
56.5	917,551	422	0.0005	0.9995	93.47	
57.5	882,509	927	0.0011	0.9989	93.43	
58.5	849,854	645	0.0008	0.9992	93.33	
59.5	817,409	212	0.0003	0.9997	93.26	
60.5	795,167	1,331	0.0017	0.9983	93.23	
61.5	740,691	170	0.0002	0.9998	93.08	
62.5	714,096	120	0.0002	0.9998	93.06	
63.5	690,949	116	0.0002	0.9998	93.04	
64.5	603,200	279	0.0005	0.9995	93.02	
65.5	583,344	607	0.0010	0.9990	92.98	
66.5	599,529	335	0.0006	0.9994	92.88	
67.5	571,866	326	0.0006	0.9994	92.83	
68.5	550,101	1	0.0000	1.0000	92.78	
69.5	534,015	848	0.0016	0.9984	92.78	
70.5	509,322	119	0.0002	0.9998	92.63	
71.5	470,051	1,201	0.0026	0.9974	92.61	
72.5	439,269	974	0.0022	0.9978	92.37	
73.5	428,314	410	0.0010	0.9990	92.17	
74.5	417,785	45	0.0001	0.9999	92.08	
75.5	406,279	355	0.0009	0.9991	92.07	
76.5	397,941		0.0000	1.0000	91.99	
77.5	381,478	75	0.0002	0.9998	91.99	
78.5	379,012	118	0.0003	0.9997	91.97	

PEOPLES NATURAL GAS COMPANY LLC

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	382,447	234	0.0006	0.9994	91.94
80.5	377,340		0.0000	1.0000	91.89
81.5	351,720	43	0.0001	0.9999	91.89
82.5	339,591		0.0000	1.0000	91.88
83.5	330,402	916	0.0028	0.9972	91.88
84.5	326,272	368	0.0011	0.9989	91.62
85.5	321,971		0.0000	1.0000	91.52
86.5	325,203	725	0.0022	0.9978	91.52
87.5	327,057		0.0000	1.0000	91.31
88.5	328,032		0.0000	1.0000	91.31
89.5	327,575	18	0.0001	0.9999	91.31
90.5	324,650		0.0000	1.0000	91.31
91.5	319,831		0.0000	1.0000	91.31
92.5	313,841	118	0.0004	0.9996	91.31
93.5	310,532	227	0.0007	0.9993	91.28
94.5	308,968	24	0.0001	0.9999	91.21
95.5	371,901	169	0.0005	0.9995	91.20
96.5	368,037		0.0000	1.0000	91.16
97.5	360,952		0.0000	1.0000	91.16
98.5	356,285		0.0000	1.0000	91.16
99.5	346,421		0.0000	1.0000	91.16
100.5	393,340		0.0000	1.0000	91.16
101.5	320,785		0.0000	1.0000	91.16
102.5	307,728	18	0.0001	0.9999	91.16
103.5	300,301		0.0000	1.0000	91.15
104.5	296,682		0.0000	1.0000	91.15
105.5	280,628		0.0000	1.0000	91.15
106.5	267,367		0.0000	1.0000	91.15
107.5	245,113		0.0000	1.0000	91.15
108.5	228,728		0.0000	1.0000	91.15
109.5	218,283		0.0000	1.0000	91.15
110.5	204,814		0.0000	1.0000	91.15
111.5	197,642		0.0000	1.0000	91.15
112.5	193,640		0.0000	1.0000	91.15
113.5	191,578		0.0000	1.0000	91.15
114.5	187,895		0.0000	1.0000	91.15
115.5	183,904		0.0000	1.0000	91.15
116.5	171,275		0.0000	1.0000	91.15
117.5	150,522		0.0000	1.0000	91.15
118.5	143,615		0.0000	1.0000	91.15

PEOPLES NATURAL GAS COMPANY LLC

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	87,925		0.0000	1.0000	91.15
120.5	66,973		0.0000	1.0000	91.15
121.5	9,289		0.0000	1.0000	91.15
122.5	7,802		0.0000	1.0000	91.15
123.5	6,477		0.0000	1.0000	91.15
124.5	6,290		0.0000	1.0000	91.15
125.5	5,748		0.0000	1.0000	91.15
126.5	5,735		0.0000	1.0000	91.15
127.5	5,619		0.0000	1.0000	91.15
128.5	4,200		0.0000	1.0000	91.15
129.5	4,200		0.0000	1.0000	91.15
130.5	3,867		0.0000	1.0000	91.15
131.5	3,612		0.0000	1.0000	91.15
132.5	3,145		0.0000	1.0000	91.15
133.5	1,505		0.0000	1.0000	91.15
134.5	1,201		0.0000	1.0000	91.15
135.5	899		0.0000	1.0000	91.15
136.5	899		0.0000	1.0000	91.15
137.5	547		0.0000	1.0000	91.15
138.5	547		0.0000	1.0000	91.15
139.5	547		0.0000	1.0000	91.15
140.5	547		0.0000	1.0000	91.15
141.5	535		0.0000	1.0000	91.15
142.5	535		0.0000	1.0000	91.15
143.5	535		0.0000	1.0000	91.15
144.5	535		0.0000	1.0000	91.15
145.5	535		0.0000	1.0000	91.15
146.5					91.15

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2020

EXPERIENCE BAND 1950-2022

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	5,866,811	1,442	0.0002	0.9998	100.00
0.5	5,882,346	1,163	0.0002	0.9998	99.98
1.5	5,860,236	161,732	0.0276	0.9724	99.96
2.5	5,788,583	677	0.0001	0.9999	97.20
3.5	5,696,634	313	0.0001	0.9999	97.19
4.5	5,711,428	1,459	0.0003	0.9997	97.18
5.5	5,539,973	1,143	0.0002	0.9998	97.16
6.5	5,433,662	808	0.0001	0.9999	97.14
7.5	5,427,204	816	0.0002	0.9998	97.12
8.5	5,444,818	528	0.0001	0.9999	97.11
9.5	5,426,087	610	0.0001	0.9999	97.10
10.5	5,332,787	1,036	0.0002	0.9998	97.09
11.5	4,720,122	1,001	0.0002	0.9998	97.07
12.5	4,726,697	1,704	0.0004	0.9996	97.05
13.5	4,696,300	1,980	0.0004	0.9996	97.01
14.5	4,622,992	1,174	0.0003	0.9997	96.97
15.5	4,551,171	442	0.0001	0.9999	96.95
16.5	4,191,516	476	0.0001	0.9999	96.94
17.5	3,966,914	1,939	0.0005	0.9995	96.93
18.5	3,777,852	3,093	0.0008	0.9992	96.88
19.5	3,300,568	2,714	0.0008	0.9992	96.80
20.5	3,098,808	4,949	0.0016	0.9984	96.72
21.5	2,724,569	1,922	0.0007	0.9993	96.56
22.5	2,633,113	1,249	0.0005	0.9995	96.50
23.5	2,550,276	2,785	0.0011	0.9989	96.45
24.5	2,513,021	839	0.0003	0.9997	96.35
25.5	2,386,898	1,210	0.0005	0.9995	96.31
26.5	2,350,096	832	0.0004	0.9996	96.26
27.5	2,288,691	822	0.0004	0.9996	96.23
28.5	2,190,879	2,014	0.0009	0.9991	96.20
29.5	2,115,316	2,305	0.0011	0.9989	96.11
30.5	2,007,682	1,723	0.0009	0.9991	96.00
31.5	1,935,974	3,340	0.0017	0.9983	95.92
32.5	1,835,245	1,700	0.0009	0.9991	95.76
33.5	1,773,162	3,163	0.0018	0.9982	95.67
34.5	1,702,237	2,553	0.0015	0.9985	95.50
35.5	1,645,082	2,389	0.0015	0.9985	95.35
36.5	1,590,270	1,268	0.0008	0.9992	95.21
37.5	1,548,205	1,201	0.0008	0.9992	95.14
38.5	1,506,643	1,009	0.0007	0.9993	95.06



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020

EXPERIENCE BAND 1950-2022

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	1,443,147	719	0.0005	0.9995	95.00
40.5	1,382,462	3,728	0.0027	0.9973	94.95
41.5	1,307,941	1,193	0.0009	0.9991	94.70
42.5	1,253,243	1,131	0.0009	0.9991	94.61
43.5	1,205,799	1,274	0.0011	0.9989	94.53
44.5	1,179,237	2,242	0.0019	0.9981	94.43
45.5	1,160,069	2,947	0.0025	0.9975	94.25
46.5	1,147,631	507	0.0004	0.9996	94.01
47.5	1,110,226	637	0.0006	0.9994	93.97
48.5	1,072,445	1,785	0.0017	0.9983	93.91
49.5	1,038,489	331	0.0003	0.9997	93.76
50.5	1,052,919	380	0.0004	0.9996	93.73
51.5	1,023,785	680	0.0007	0.9993	93.69
52.5	995,332	1,443	0.0014	0.9986	93.63
53.5	971,989	578	0.0006	0.9994	93.49
54.5	933,901	709	0.0008	0.9992	93.44
55.5	886,193	45	0.0001	0.9999	93.37
56.5	864,286	422	0.0005	0.9995	93.36
57.5	835,775	927	0.0011	0.9989	93.32
58.5	805,845	645	0.0008	0.9992	93.21
59.5	786,828	212	0.0003	0.9997	93.14
60.5	774,609	1,331	0.0017	0.9983	93.11
61.5	726,311	170	0.0002	0.9998	92.95
62.5	707,526	120	0.0002	0.9998	92.93
63.5	687,708	116	0.0002	0.9998	92.92
64.5	601,072	279	0.0005	0.9995	92.90
65.5	582,271	607	0.0010	0.9990	92.86
66.5	599,529	335	0.0006	0.9994	92.76
67.5	571,866	326	0.0006	0.9994	92.71
68.5	550,101	1	0.0000	1.0000	92.66
69.5	534,015	848	0.0016	0.9984	92.66
70.5	509,322	119	0.0002	0.9998	92.51
71.5	470,051	1,201	0.0026	0.9974	92.49
72.5	439,269	974	0.0022	0.9978	92.25
73.5	428,314	410	0.0010	0.9990	92.05
74.5	417,785	45	0.0001	0.9999	91.96
75.5	406,279	355	0.0009	0.9991	91.95
76.5	397,941		0.0000	1.0000	91.87
77.5	381,478	75	0.0002	0.9998	91.87
78.5	379,012	118	0.0003	0.9997	91.85

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020			EXPERIENCE BAND 1950-2022			
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	382,447	234	0.0006	0.9994	91.82	
80.5	377,340		0.0000	1.0000	91.76	
81.5	351,720	43	0.0001	0.9999	91.76	
82.5	339,591		0.0000	1.0000	91.75	
83.5	330,402	916	0.0028	0.9972	91.75	
84.5	326,272	368	0.0011	0.9989	91.50	
85.5	321,971		0.0000	1.0000	91.40	
86.5	325,203	725	0.0022	0.9978	91.40	
87.5	327,057		0.0000	1.0000	91.19	
88.5	328,032		0.0000	1.0000	91.19	
89.5	327,575	18	0.0001	0.9999	91.19	
90.5	324,650		0.0000	1.0000	91.19	
91.5	319,831		0.0000	1.0000	91.19	
92.5	313,841	118	0.0004	0.9996	91.19	
93.5	310,532	227	0.0007	0.9993	91.15	
94.5	308,968	24	0.0001	0.9999	91.09	
95.5	371,901	169	0.0005	0.9995	91.08	
96.5	368,037		0.0000	1.0000	91.04	
97.5	360,952		0.0000	1.0000	91.04	
98.5	356,285		0.0000	1.0000	91.04	
99.5	346,421		0.0000	1.0000	91.04	
100.5	393,340		0.0000	1.0000	91.04	
101.5	320,785		0.0000	1.0000	91.04	
102.5	307,728	18	0.0001	0.9999	91.04	
103.5	300,301		0.0000	1.0000	91.03	
104.5	296,682		0.0000	1.0000	91.03	
105.5	280,628		0.0000	1.0000	91.03	
106.5	267,367		0.0000	1.0000	91.03	
107.5	245,113		0.0000	1.0000	91.03	
108.5	228,728		0.0000	1.0000	91.03	
109.5	218,283		0.0000	1.0000	91.03	
110.5	204,814		0.0000	1.0000	91.03	
111.5	197,642		0.0000	1.0000	91.03	
112.5	193,640		0.0000	1.0000	91.03	
113.5	191,578		0.0000	1.0000	91.03	
114.5	187,895		0.0000	1.0000	91.03	
115.5	183,904		0.0000	1.0000	91.03	
116.5	171,275		0.0000	1.0000	91.03	
117.5	150,522		0.0000	1.0000	91.03	
118.5	143,615		0.0000	1.0000	91.03	

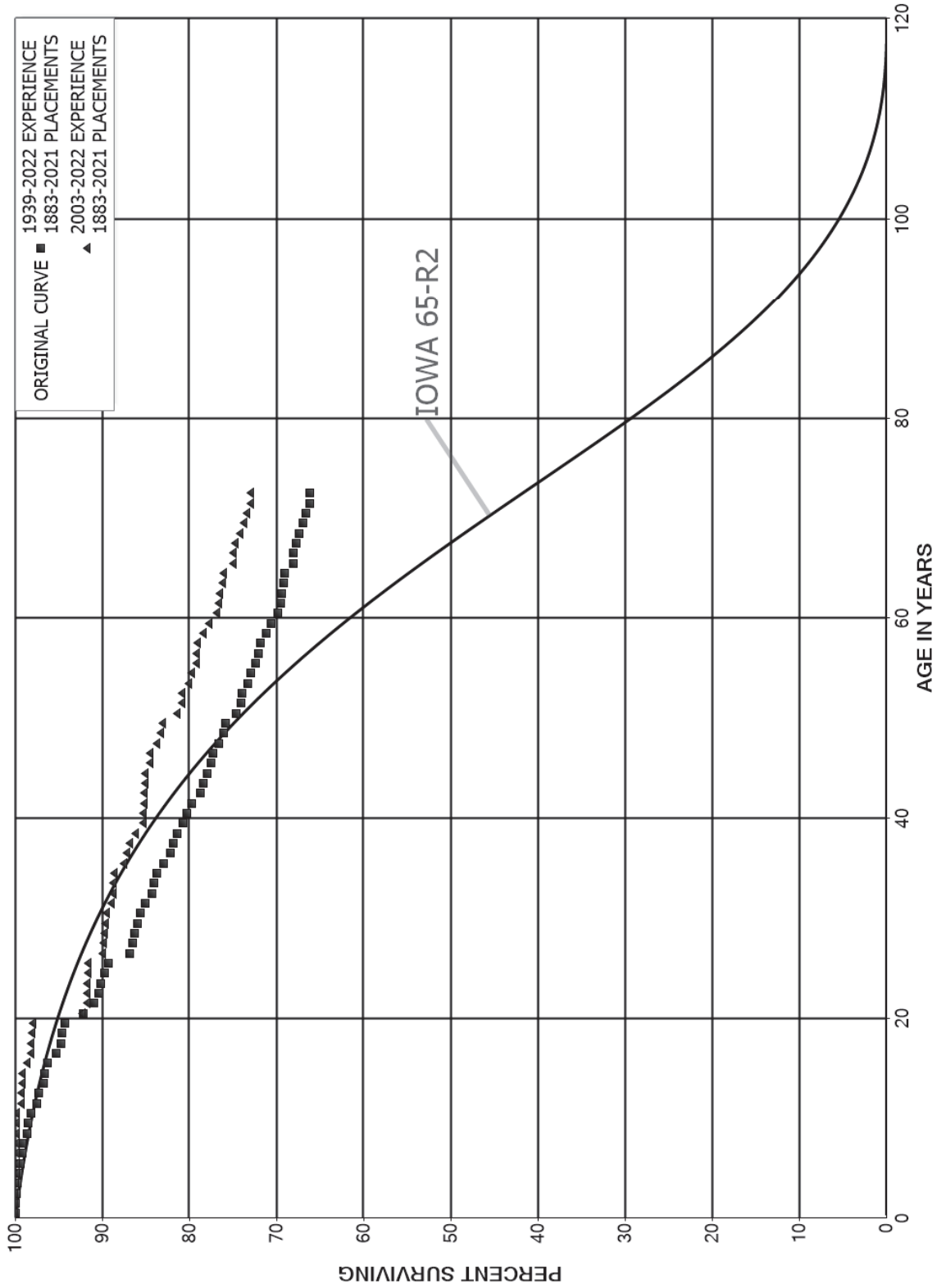
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 374.02 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2020			EXPERIENCE BAND 1950-2022		
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	87,925		0.0000	1.0000	91.03
120.5	66,973		0.0000	1.0000	91.03
121.5	9,289		0.0000	1.0000	91.03
122.5	7,802		0.0000	1.0000	91.03
123.5	6,477		0.0000	1.0000	91.03
124.5	6,290		0.0000	1.0000	91.03
125.5	5,748		0.0000	1.0000	91.03
126.5	5,735		0.0000	1.0000	91.03
127.5	5,619		0.0000	1.0000	91.03
128.5	4,200		0.0000	1.0000	91.03
129.5	4,200		0.0000	1.0000	91.03
130.5	3,867		0.0000	1.0000	91.03
131.5	3,612		0.0000	1.0000	91.03
132.5	3,145		0.0000	1.0000	91.03
133.5	1,505		0.0000	1.0000	91.03
134.5	1,201		0.0000	1.0000	91.03
135.5	899		0.0000	1.0000	91.03
136.5	899		0.0000	1.0000	91.03
137.5	547		0.0000	1.0000	91.03
138.5	547		0.0000	1.0000	91.03
139.5	547		0.0000	1.0000	91.03
140.5	547		0.0000	1.0000	91.03
141.5	535		0.0000	1.0000	91.03
142.5	535		0.0000	1.0000	91.03
143.5	535		0.0000	1.0000	91.03
144.5	535		0.0000	1.0000	91.03
145.5	535		0.0000	1.0000	91.03
146.5					91.03

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

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

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

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
119.5					55.89

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

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

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

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

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNTS 375.01 AND 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MINOR

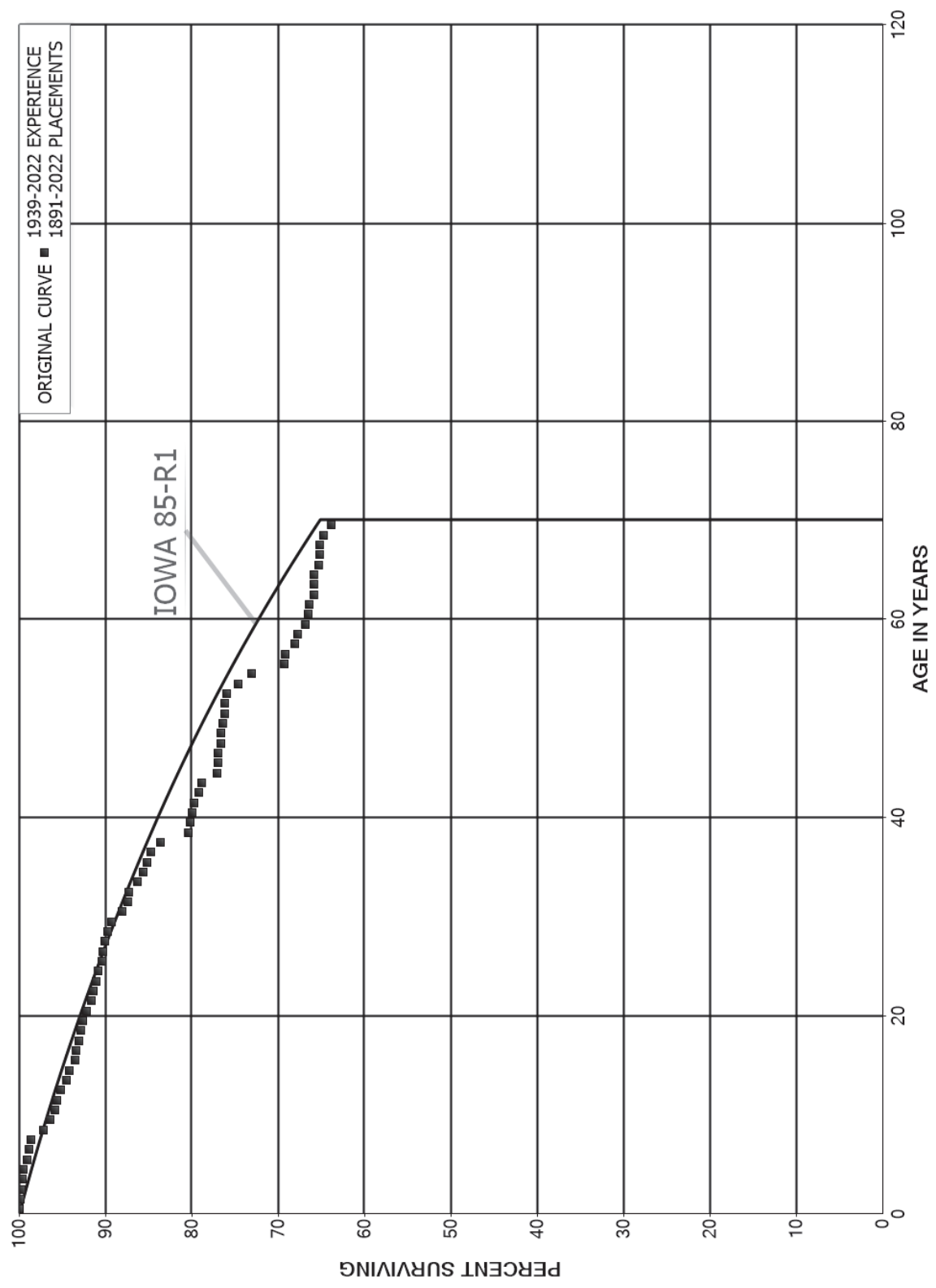
ORIGINAL LIFE TABLE, CONT.

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
119.5					63.10

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER - MAJOR  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER  
- MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2022

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	28,593,797	778	0.0000	1.0000	100.00
0.5	28,594,042	32,930	0.0012	0.9988	100.00
1.5	26,951,850	46,282	0.0017	0.9983	99.88
2.5	26,425,789	16,960	0.0006	0.9994	99.71
3.5	24,934,340	31,725	0.0013	0.9987	99.65
4.5	22,640,189	115,638	0.0051	0.9949	99.52
5.5	22,217,215	50,700	0.0023	0.9977	99.01
6.5	21,954,165	30,637	0.0014	0.9986	98.79
7.5	21,782,494	314,234	0.0144	0.9856	98.65
8.5	21,413,965	177,079	0.0083	0.9917	97.22
9.5	21,224,182	126,572	0.0060	0.9940	96.42
10.5	20,746,900	58,111	0.0028	0.9972	95.85
11.5	20,151,832	84,453	0.0042	0.9958	95.58
12.5	20,010,139	137,710	0.0069	0.9931	95.18
13.5	19,588,016	66,855	0.0034	0.9966	94.52
14.5	18,701,861	128,988	0.0069	0.9931	94.20
15.5	18,446,185	29,598	0.0016	0.9984	93.55
16.5	17,649,450	63,410	0.0036	0.9964	93.40
17.5	17,376,291	46,351	0.0027	0.9973	93.06
18.5	16,655,591	34,460	0.0021	0.9979	92.82
19.5	15,223,770	68,781	0.0045	0.9955	92.62
20.5	14,363,329	84,271	0.0059	0.9941	92.20
21.5	12,913,268	33,512	0.0026	0.9974	91.66
22.5	12,637,046	46,759	0.0037	0.9963	91.43
23.5	12,570,596	34,499	0.0027	0.9973	91.09
24.5	11,598,875	58,367	0.0050	0.9950	90.84
25.5	11,342,700	13,413	0.0012	0.9988	90.38
26.5	11,262,723	29,698	0.0026	0.9974	90.27
27.5	10,788,418	40,916	0.0038	0.9962	90.04
28.5	10,413,549	46,574	0.0045	0.9955	89.69
29.5	10,199,918	141,753	0.0139	0.9861	89.29
30.5	9,943,210	72,074	0.0072	0.9928	88.05
31.5	9,626,944	18,505	0.0019	0.9981	87.41
32.5	8,590,521	93,088	0.0108	0.9892	87.25
33.5	7,453,336	61,734	0.0083	0.9917	86.30
34.5	6,770,219	33,042	0.0049	0.9951	85.59
35.5	6,510,540	33,094	0.0051	0.9949	85.17
36.5	6,063,370	80,489	0.0133	0.9867	84.74
37.5	5,639,241	218,333	0.0387	0.9613	83.61
38.5	5,310,460	14,369	0.0027	0.9973	80.37

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER  
- MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2022			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	5,158,616	15,714	0.0030	0.9970	80.16	
40.5	5,006,797	12,423	0.0025	0.9975	79.91	
41.5	4,917,205	32,284	0.0066	0.9934	79.71	
42.5	4,866,064	22,105	0.0045	0.9955	79.19	
43.5	4,786,181	106,971	0.0223	0.9777	78.83	
44.5	4,638,895	5,331	0.0011	0.9989	77.07	
45.5	4,054,226	4,607	0.0011	0.9989	76.98	
46.5	3,998,912	12,631	0.0032	0.9968	76.89	
47.5	3,980,926	4,232	0.0011	0.9989	76.65	
48.5	3,940,930	11,142	0.0028	0.9972	76.57	
49.5	3,904,411	6,340	0.0016	0.9984	76.35	
50.5	3,856,366	1,651	0.0004	0.9996	76.23	
51.5	3,791,147	10,724	0.0028	0.9972	76.19	
52.5	3,743,908	68,192	0.0182	0.9818	75.98	
53.5	3,665,959	73,761	0.0201	0.9799	74.60	
54.5	3,575,460	188,527	0.0527	0.9473	73.09	
55.5	3,371,709	4,773	0.0014	0.9986	69.24	
56.5	3,032,464	49,232	0.0162	0.9838	69.14	
57.5	2,953,092	11,576	0.0039	0.9961	68.02	
58.5	2,765,472	39,414	0.0143	0.9857	67.75	
59.5	2,290,285	11,170	0.0049	0.9951	66.79	
60.5	2,264,832	2,177	0.0010	0.9990	66.46	
61.5	1,992,824	16,793	0.0084	0.9916	66.40	
62.5	1,896,561	425	0.0002	0.9998	65.84	
63.5	1,823,169	203	0.0001	0.9999	65.82	
64.5	1,806,449	13,779	0.0076	0.9924	65.82	
65.5	1,792,670	2,880	0.0016	0.9984	65.31	
66.5	1,789,790	1,695	0.0009	0.9991	65.21	
67.5	1,788,095	11,276	0.0063	0.9937	65.15	
68.5	1,774,463	25,597	0.0144	0.9856	64.74	
69.5	1,723,813	1,395	0.0008	0.9992	63.80	
70.5	1,577,569	87,935	0.0557	0.9443	63.75	
71.5	1,482,338	102	0.0001	0.9999	60.20	
72.5	200,233		0.0000	1.0000	60.19	
73.5	196,595	37	0.0002	0.9998	60.19	
74.5	166,010		0.0000	1.0000	60.18	
75.5	108,843	501	0.0046	0.9954	60.18	
76.5	108,342		0.0000	1.0000	59.91	
77.5	107,849	487	0.0045	0.9955	59.91	
78.5	107,362	486	0.0045	0.9955	59.63	

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER  
 - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2022			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	16,484		0.0000	1.0000	59.36
80.5	16,484		0.0000	1.0000	59.36
81.5	16,484	420	0.0255	0.9745	59.36
82.5	16,064	50	0.0031	0.9969	57.85
83.5	16,014		0.0000	1.0000	57.67
84.5	16,014	146	0.0091	0.9909	57.67
85.5	15,868		0.0000	1.0000	57.15
86.5	15,868		0.0000	1.0000	57.15
87.5	15,868		0.0000	1.0000	57.15
88.5	15,868	142	0.0089	0.9911	57.15
89.5	15,726		0.0000	1.0000	56.64
90.5	15,726		0.0000	1.0000	56.64
91.5	15,726		0.0000	1.0000	56.64
92.5	15,726	90	0.0057	0.9943	56.64
93.5	15,636	87	0.0056	0.9944	56.31
94.5	15,550	330	0.0212	0.9788	56.00
95.5	15,220		0.0000	1.0000	54.81
96.5	15,220	125	0.0082	0.9918	54.81
97.5	15,095	942	0.0624	0.9376	54.36
98.5	13,718		0.0000	1.0000	50.97
99.5	13,718		0.0000	1.0000	50.97
100.5	13,718		0.0000	1.0000	50.97
101.5	13,718		0.0000	1.0000	50.97
102.5	13,718		0.0000	1.0000	50.97
103.5	13,718	45	0.0033	0.9967	50.97
104.5	13,673	191	0.0140	0.9860	50.80
105.5	13,481		0.0000	1.0000	50.09
106.5	13,481		0.0000	1.0000	50.09
107.5	13,481		0.0000	1.0000	50.09
108.5	13,481		0.0000	1.0000	50.09
109.5	13,481		0.0000	1.0000	50.09
110.5	13,481		0.0000	1.0000	50.09
111.5	13,481		0.0000	1.0000	50.09
112.5	13,481		0.0000	1.0000	50.09
113.5	13,481		0.0000	1.0000	50.09
114.5	13,481		0.0000	1.0000	50.09
115.5	13,481		0.0000	1.0000	50.09
116.5	13,481		0.0000	1.0000	50.09
117.5	13,481		0.0000	1.0000	50.09
118.5	13,481		0.0000	1.0000	50.09

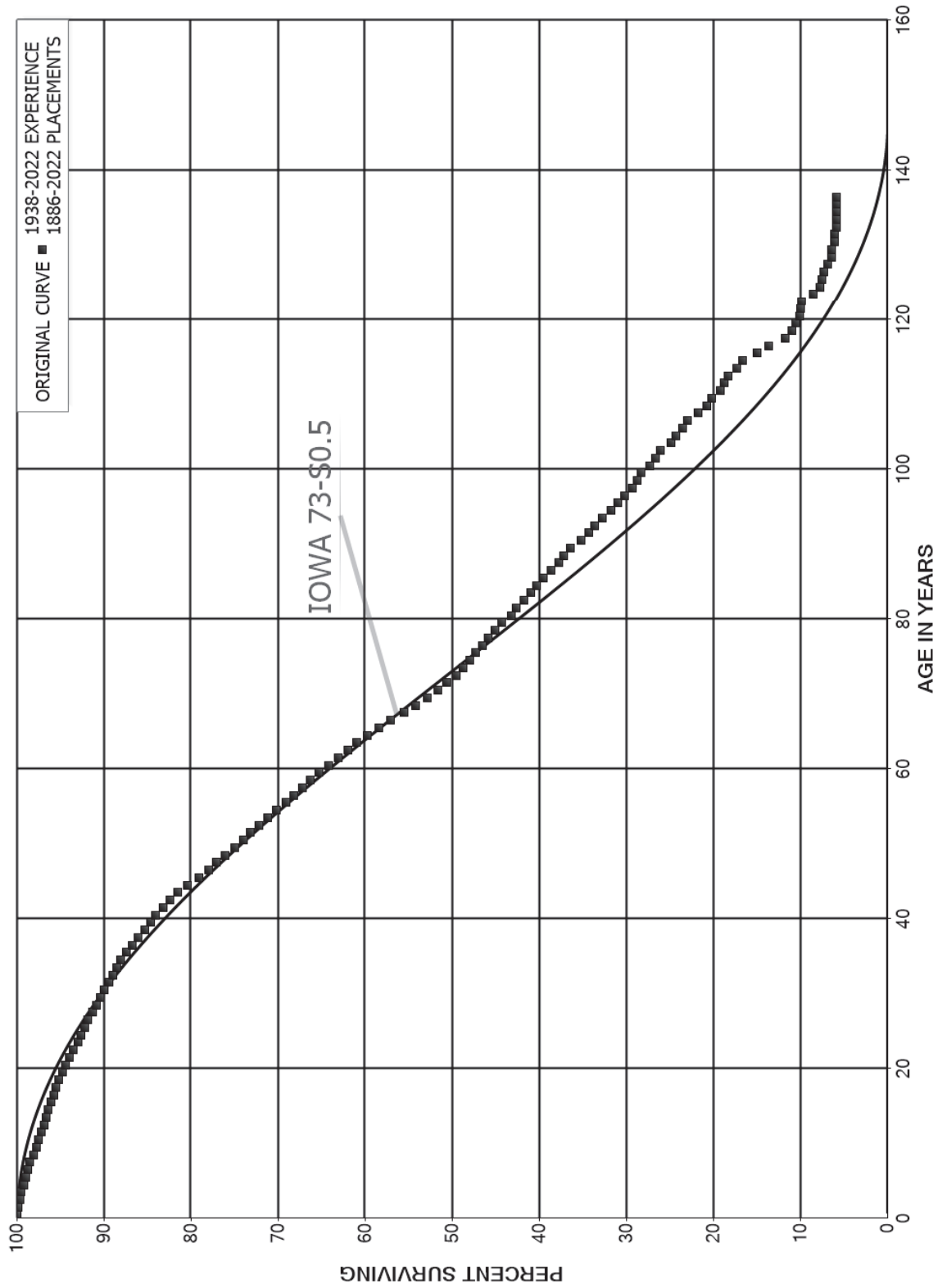
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 375.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - OTHER  
 - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2022			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	13,481		0.0000	1.0000	50.09
120.5	13,481		0.0000	1.0000	50.09
121.5	13,481		0.0000	1.0000	50.09
122.5	13,481		0.0000	1.0000	50.09
123.5	13,481		0.0000	1.0000	50.09
124.5	13,481		0.0000	1.0000	50.09
125.5	13,481		0.0000	1.0000	50.09
126.5	13,481		0.0000	1.0000	50.09
127.5	13,481		0.0000	1.0000	50.09
128.5	13,141		0.0000	1.0000	50.09
129.5	13,141		0.0000	1.0000	50.09
130.5	13,141		0.0000	1.0000	50.09
131.5					50.09

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 376.01 MAINS - LOW PRESSURE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS - LOW PRESSURE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2022

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	1,075,273,510	224,025	0.0002	0.9998	100.00
0.5	957,489,012	1,500,413	0.0016	0.9984	99.98
1.5	859,091,429	1,484,641	0.0017	0.9983	99.82
2.5	791,561,148	1,536,401	0.0019	0.9981	99.65
3.5	728,698,323	1,719,740	0.0024	0.9976	99.46
4.5	658,549,867	1,575,503	0.0024	0.9976	99.22
5.5	616,460,617	1,375,327	0.0022	0.9978	98.98
6.5	588,534,632	1,793,744	0.0030	0.9970	98.76
7.5	563,623,375	2,471,178	0.0044	0.9956	98.46
8.5	543,229,059	1,523,038	0.0028	0.9972	98.03
9.5	524,351,175	1,349,240	0.0026	0.9974	97.76
10.5	491,922,566	1,504,520	0.0031	0.9969	97.50
11.5	471,111,861	1,582,815	0.0034	0.9966	97.21
12.5	455,332,685	1,264,068	0.0028	0.9972	96.88
13.5	440,553,410	1,028,194	0.0023	0.9977	96.61
14.5	427,865,426	1,292,066	0.0030	0.9970	96.39
15.5	412,634,148	1,368,551	0.0033	0.9967	96.09
16.5	395,178,694	1,228,175	0.0031	0.9969	95.78
17.5	374,672,869	1,377,747	0.0037	0.9963	95.48
18.5	356,735,392	1,489,040	0.0042	0.9958	95.13
19.5	340,341,487	1,203,942	0.0035	0.9965	94.73
20.5	324,302,305	1,509,146	0.0047	0.9953	94.39
21.5	311,997,236	1,634,070	0.0052	0.9948	93.96
22.5	303,575,948	1,524,599	0.0050	0.9950	93.46
23.5	291,980,180	1,162,459	0.0040	0.9960	92.99
24.5	284,885,573	1,329,736	0.0047	0.9953	92.62
25.5	273,539,341	1,172,138	0.0043	0.9957	92.19
26.5	264,647,877	1,398,253	0.0053	0.9947	91.80
27.5	252,110,115	1,169,137	0.0046	0.9954	91.31
28.5	240,661,774	1,303,481	0.0054	0.9946	90.89
29.5	230,030,537	1,138,071	0.0049	0.9951	90.40
30.5	216,815,307	1,265,150	0.0058	0.9942	89.95
31.5	205,313,602	1,067,813	0.0052	0.9948	89.42
32.5	193,314,732	1,006,510	0.0052	0.9948	88.96
33.5	183,345,643	979,695	0.0053	0.9947	88.50
34.5	174,567,850	1,299,554	0.0074	0.9926	88.02
35.5	162,599,313	1,264,734	0.0078	0.9922	87.37
36.5	154,382,224	1,149,951	0.0074	0.9926	86.69
37.5	142,422,546	1,243,866	0.0087	0.9913	86.04
38.5	134,512,268	978,608	0.0073	0.9927	85.29

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS - LOW PRESSURE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			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	129,399,131	996,953	0.0077	0.9923	84.67
40.5	121,563,071	1,171,791	0.0096	0.9904	84.02
41.5	110,576,373	1,088,109	0.0098	0.9902	83.21
42.5	101,901,769	1,134,105	0.0111	0.9889	82.39
43.5	95,113,639	1,224,623	0.0129	0.9871	81.47
44.5	90,629,226	1,488,554	0.0164	0.9836	80.42
45.5	84,926,328	1,190,988	0.0140	0.9860	79.10
46.5	81,704,182	999,432	0.0122	0.9878	77.99
47.5	78,154,858	933,436	0.0119	0.9881	77.04
48.5	73,369,173	1,134,894	0.0155	0.9845	76.12
49.5	67,088,298	892,339	0.0133	0.9867	74.94
50.5	61,677,008	676,314	0.0110	0.9890	73.94
51.5	58,398,139	781,611	0.0134	0.9866	73.13
52.5	55,746,070	755,499	0.0136	0.9864	72.15
53.5	52,203,543	725,157	0.0139	0.9861	71.18
54.5	48,263,994	760,844	0.0158	0.9842	70.19
55.5	44,562,316	617,250	0.0139	0.9861	69.08
56.5	41,269,578	578,782	0.0140	0.9860	68.12
57.5	38,388,152	486,933	0.0127	0.9873	67.17
58.5	36,129,055	591,876	0.0164	0.9836	66.32
59.5	33,721,080	542,165	0.0161	0.9839	65.23
60.5	31,493,309	551,594	0.0175	0.9825	64.18
61.5	28,603,911	485,589	0.0170	0.9830	63.06
62.5	26,507,280	460,787	0.0174	0.9826	61.99
63.5	24,010,688	474,958	0.0198	0.9802	60.91
64.5	21,816,553	480,559	0.0220	0.9780	59.71
65.5	20,172,104	456,874	0.0226	0.9774	58.39
66.5	18,567,863	507,434	0.0273	0.9727	57.07
67.5	17,116,083	424,794	0.0248	0.9752	55.51
68.5	16,273,276	380,021	0.0234	0.9766	54.13
69.5	14,856,455	338,086	0.0228	0.9772	52.87
70.5	13,544,688	279,233	0.0206	0.9794	51.66
71.5	12,374,303	259,492	0.0210	0.9790	50.60
72.5	11,634,669	192,540	0.0165	0.9835	49.54
73.5	11,693,210	190,648	0.0163	0.9837	48.72
74.5	11,338,170	162,460	0.0143	0.9857	47.92
75.5	10,974,399	170,713	0.0156	0.9844	47.24
76.5	10,621,503	142,791	0.0134	0.9866	46.50
77.5	10,418,706	192,337	0.0185	0.9815	45.88
78.5	10,211,691	173,149	0.0170	0.9830	45.03

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS - LOW PRESSURE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			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	10,002,485	243,457	0.0243	0.9757	44.27
80.5	9,677,448	138,747	0.0143	0.9857	43.19
81.5	9,314,621	188,403	0.0202	0.9798	42.57
82.5	8,990,947	154,497	0.0172	0.9828	41.71
83.5	8,561,256	142,251	0.0166	0.9834	40.99
84.5	8,329,893	172,908	0.0208	0.9792	40.31
85.5	8,062,343	178,907	0.0222	0.9778	39.47
86.5	7,844,439	177,091	0.0226	0.9774	38.60
87.5	7,641,447	113,880	0.0149	0.9851	37.73
88.5	7,517,696	162,663	0.0216	0.9784	37.16
89.5	7,357,312	230,082	0.0313	0.9687	36.36
90.5	7,090,620	194,324	0.0274	0.9726	35.22
91.5	6,845,002	124,516	0.0182	0.9818	34.26
92.5	6,625,203	178,191	0.0269	0.9731	33.63
93.5	6,364,694	190,030	0.0299	0.9701	32.73
94.5	6,093,481	144,698	0.0237	0.9763	31.75
95.5	5,852,932	162,728	0.0278	0.9722	31.00
96.5	5,564,468	158,288	0.0284	0.9716	30.14
97.5	5,236,964	98,346	0.0188	0.9812	29.28
98.5	5,043,533	70,826	0.0140	0.9860	28.73
99.5	5,027,377	177,269	0.0353	0.9647	28.33
100.5	4,742,983	121,555	0.0256	0.9744	27.33
101.5	4,494,088	88,473	0.0197	0.9803	26.63
102.5	4,387,221	205,002	0.0467	0.9533	26.10
103.5	4,133,440	98,815	0.0239	0.9761	24.88
104.5	3,977,249	122,456	0.0308	0.9692	24.29
105.5	3,543,572	88,381	0.0249	0.9751	23.54
106.5	3,341,110	173,274	0.0519	0.9481	22.95
107.5	2,922,594	146,165	0.0500	0.9500	21.76
108.5	2,340,948	59,344	0.0254	0.9746	20.67
109.5	1,931,764	93,638	0.0485	0.9515	20.15
110.5	1,781,249	40,271	0.0226	0.9774	19.17
111.5	1,747,821	41,895	0.0240	0.9760	18.74
112.5	1,658,693	87,898	0.0530	0.9470	18.29
113.5	1,552,980	59,672	0.0384	0.9616	17.32
114.5	1,453,159	147,498	0.1015	0.8985	16.66
115.5	1,279,489	118,461	0.0926	0.9074	14.97
116.5	1,119,771	149,821	0.1338	0.8662	13.58
117.5	933,352	64,048	0.0686	0.9314	11.76
118.5	839,531	37,239	0.0444	0.9556	10.96

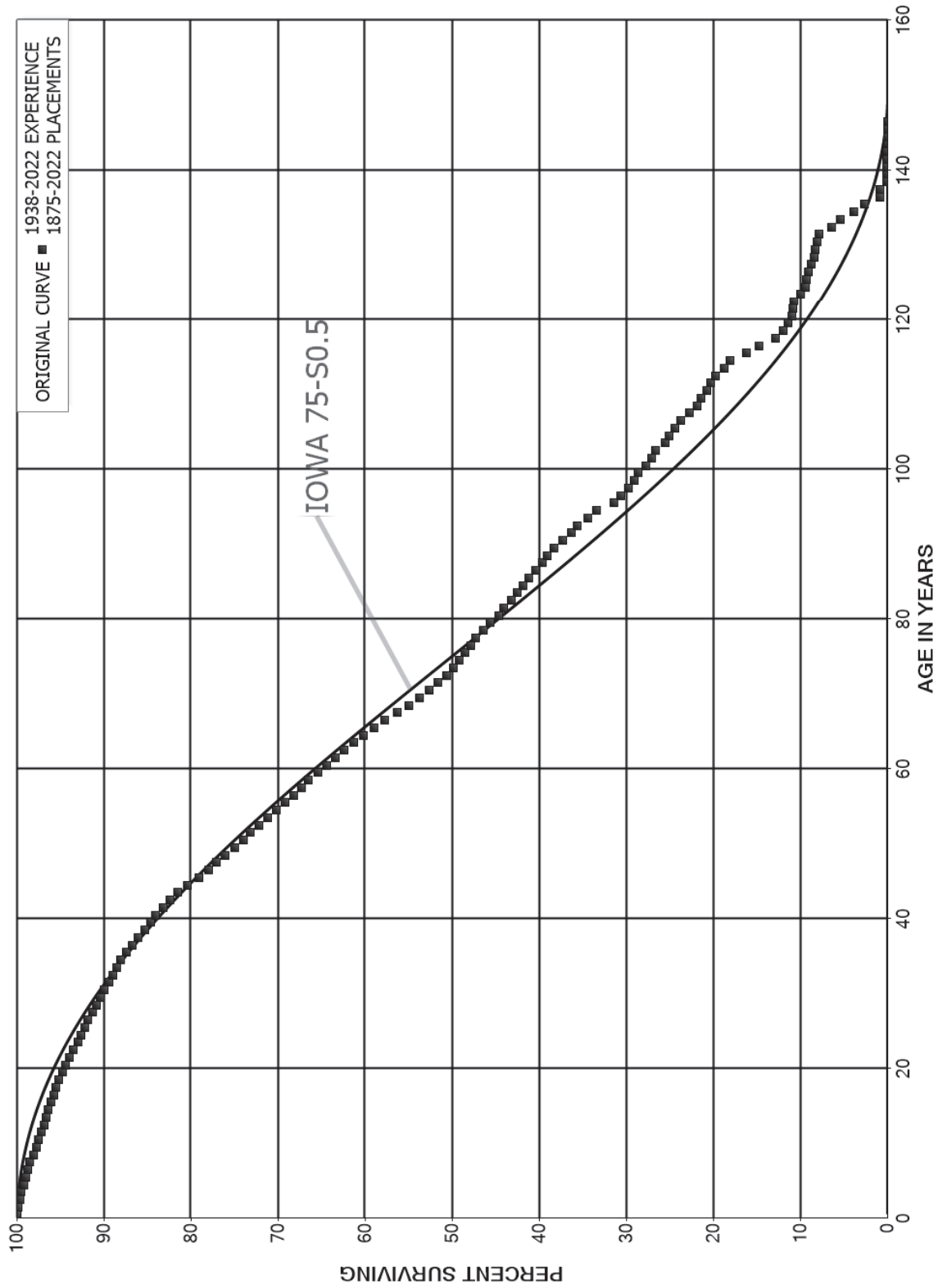
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.01 MAINS - LOW PRESSURE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			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	748,205	28,228	0.0377	0.9623	10.47
120.5	636,495	4,727	0.0074	0.9926	10.07
121.5	608,171	9,900	0.0163	0.9837	10.00
122.5	58,791	7,757	0.1319	0.8681	9.84
123.5	47,070	4,706	0.1000	0.9000	8.54
124.5	42,233	1,048	0.0248	0.9752	7.69
125.5	40,425	1,322	0.0327	0.9673	7.49
126.5	32,896	1,779	0.0541	0.9459	7.25
127.5	30,853	1,882	0.0610	0.9390	6.86
128.5	28,577	343	0.0120	0.9880	6.44
129.5	28,216	1,222	0.0433	0.9567	6.36
130.5	26,994	45	0.0017	0.9983	6.09
131.5	14,018	450	0.0321	0.9679	6.08
132.5	13,495		0.0000	1.0000	5.88
133.5	3,715		0.0000	1.0000	5.88
134.5	44		0.0000	1.0000	5.88
135.5	44		0.0000	1.0000	5.88
136.5					5.88

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 376.02 MAINS - REGULAR PRESSURE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

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	1,119,162,225	233,169	0.0002	0.9998	100.00
0.5	996,570,196	1,561,655	0.0016	0.9984	99.98
1.5	894,156,386	1,545,239	0.0017	0.9983	99.82
2.5	823,869,766	1,599,111	0.0019	0.9981	99.65
3.5	758,441,112	1,789,934	0.0024	0.9976	99.46
4.5	685,429,453	1,639,810	0.0024	0.9976	99.22
5.5	641,622,274	1,431,463	0.0022	0.9978	98.98
6.5	612,556,454	1,866,958	0.0030	0.9970	98.76
7.5	586,628,410	2,572,042	0.0044	0.9956	98.46
8.5	565,401,673	1,585,203	0.0028	0.9972	98.03
9.5	545,753,263	1,404,311	0.0026	0.9974	97.76
10.5	512,001,037	1,565,930	0.0031	0.9969	97.50
11.5	490,340,915	1,647,420	0.0034	0.9966	97.21
12.5	473,917,692	1,315,662	0.0028	0.9972	96.88
13.5	458,535,181	1,070,161	0.0023	0.9977	96.61
14.5	445,329,320	1,344,803	0.0030	0.9970	96.39
15.5	429,476,357	1,424,411	0.0033	0.9967	96.09
16.5	411,308,435	1,278,304	0.0031	0.9969	95.78
17.5	389,965,639	1,433,982	0.0037	0.9963	95.48
18.5	371,296,019	1,549,817	0.0042	0.9958	95.13
19.5	354,232,975	1,253,082	0.0035	0.9965	94.73
20.5	337,539,132	1,570,744	0.0047	0.9953	94.39
21.5	324,731,816	1,700,766	0.0052	0.9948	93.96
22.5	315,966,802	1,586,828	0.0050	0.9950	93.46
23.5	303,897,738	1,209,906	0.0040	0.9960	92.99
24.5	296,513,554	1,384,011	0.0047	0.9953	92.62
25.5	284,704,211	1,219,980	0.0043	0.9957	92.19
26.5	275,449,830	1,455,325	0.0053	0.9947	91.80
27.5	262,400,322	1,216,857	0.0046	0.9954	91.31
28.5	250,484,702	1,356,684	0.0054	0.9946	90.89
29.5	239,419,536	1,184,523	0.0049	0.9951	90.40
30.5	225,664,910	1,316,788	0.0058	0.9942	89.95
31.5	213,693,747	1,111,397	0.0052	0.9948	89.42
32.5	201,205,127	1,047,592	0.0052	0.9948	88.96
33.5	190,829,137	1,019,682	0.0053	0.9947	88.50
34.5	181,693,067	1,352,596	0.0074	0.9926	88.02
35.5	169,236,019	1,316,355	0.0078	0.9922	87.37
36.5	160,683,538	1,196,888	0.0074	0.9926	86.69
37.5	148,235,709	1,294,636	0.0087	0.9913	86.04
38.5	140,002,563	1,018,552	0.0073	0.9927	85.29

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

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	134,680,727	1,037,645	0.0077	0.9923	84.67
40.5	126,524,827	1,219,619	0.0096	0.9904	84.02
41.5	115,089,693	1,132,521	0.0098	0.9902	83.21
42.5	106,061,023	1,180,395	0.0111	0.9889	82.39
43.5	98,995,827	1,274,607	0.0129	0.9871	81.47
44.5	94,328,377	1,549,311	0.0164	0.9836	80.42
45.5	88,392,707	1,239,600	0.0140	0.9860	79.10
46.5	85,039,046	1,040,225	0.0122	0.9878	77.99
47.5	81,344,850	971,535	0.0119	0.9881	77.04
48.5	76,363,831	1,181,216	0.0155	0.9845	76.12
49.5	69,826,595	928,760	0.0133	0.9867	74.94
50.5	64,194,435	703,919	0.0110	0.9890	73.94
51.5	60,781,736	813,513	0.0134	0.9866	73.13
52.5	58,021,419	786,336	0.0136	0.9864	72.15
53.5	55,992,702	754,755	0.0135	0.9865	71.18
54.5	51,921,918	791,899	0.0153	0.9847	70.22
55.5	48,074,301	642,444	0.0134	0.9866	69.15
56.5	44,647,166	602,405	0.0135	0.9865	68.22
57.5	41,648,131	506,808	0.0122	0.9878	67.30
58.5	39,296,827	616,034	0.0157	0.9843	66.48
59.5	36,790,567	564,294	0.0153	0.9847	65.44
60.5	34,471,866	574,108	0.0167	0.9833	64.44
61.5	31,464,534	505,409	0.0161	0.9839	63.36
62.5	29,287,799	479,595	0.0164	0.9836	62.35
63.5	26,691,523	494,344	0.0185	0.9815	61.33
64.5	24,407,831	500,983	0.0205	0.9795	60.19
65.5	22,695,451	475,818	0.0210	0.9790	58.95
66.5	21,025,436	531,138	0.0253	0.9747	57.72
67.5	19,511,407	444,709	0.0228	0.9772	56.26
68.5	18,631,624	419,542	0.0225	0.9775	54.98
69.5	17,132,964	356,307	0.0208	0.9792	53.74
70.5	15,765,122	293,851	0.0186	0.9814	52.62
71.5	14,543,747	292,695	0.0201	0.9799	51.64
72.5	13,763,288	200,525	0.0146	0.9854	50.60
73.5	13,824,092	203,337	0.0147	0.9853	49.86
74.5	13,449,161	170,037	0.0126	0.9874	49.13
75.5	13,069,596	178,427	0.0137	0.9863	48.51
76.5	12,709,726	160,799	0.0127	0.9873	47.85
77.5	12,513,844	228,160	0.0182	0.9818	47.24
78.5	12,270,406	189,677	0.0155	0.9845	46.38

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

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	12,043,181	263,836	0.0219	0.9781	45.66
80.5	11,694,436	170,539	0.0146	0.9854	44.66
81.5	11,291,481	210,673	0.0187	0.9813	44.01
82.5	10,940,016	169,942	0.0155	0.9845	43.19
83.5	10,483,647	157,741	0.0150	0.9850	42.52
84.5	10,233,156	180,948	0.0177	0.9823	41.88
85.5	9,953,704	188,323	0.0189	0.9811	41.14
86.5	9,724,792	185,371	0.0191	0.9809	40.36
87.5	9,512,463	125,639	0.0132	0.9868	39.59
88.5	9,376,551	190,404	0.0203	0.9797	39.07
89.5	9,188,518	243,183	0.0265	0.9735	38.28
90.5	8,907,231	241,202	0.0271	0.9729	37.26
91.5	8,612,641	148,398	0.0172	0.9828	36.25
92.5	8,365,072	290,372	0.0347	0.9653	35.63
93.5	7,989,022	228,447	0.0286	0.9714	34.39
94.5	7,676,079	457,994	0.0597	0.9403	33.41
95.5	7,118,321	185,896	0.0261	0.9739	31.42
96.5	6,801,558	191,069	0.0281	0.9719	30.60
97.5	6,434,366	134,421	0.0209	0.9791	29.74
98.5	6,200,979	110,044	0.0177	0.9823	29.11
99.5	6,147,837	192,289	0.0313	0.9687	28.60
100.5	6,001,488	143,024	0.0238	0.9762	27.70
101.5	5,725,926	92,218	0.0161	0.9839	27.04
102.5	5,614,564	225,783	0.0402	0.9598	26.61
103.5	5,338,012	108,595	0.0203	0.9797	25.54
104.5	5,169,699	127,999	0.0248	0.9752	25.02
105.5	4,717,776	131,058	0.0278	0.9722	24.40
106.5	4,467,980	183,887	0.0412	0.9588	23.72
107.5	4,028,843	153,410	0.0381	0.9619	22.74
108.5	3,441,986	80,767	0.0235	0.9765	21.88
109.5	2,997,100	97,460	0.0325	0.9675	21.37
110.5	1,972,799	41,914	0.0212	0.9788	20.67
111.5	1,891,200	45,324	0.0240	0.9760	20.23
112.5	1,792,227	92,400	0.0516	0.9484	19.75
113.5	1,681,286	62,108	0.0369	0.9631	18.73
114.5	1,577,391	161,276	0.1022	0.8978	18.04
115.5	1,388,874	129,093	0.0929	0.9071	16.19
116.5	1,216,840	156,192	0.1284	0.8716	14.69
117.5	1,022,556	66,811	0.0653	0.9347	12.80
118.5	929,490	44,341	0.0477	0.9523	11.97



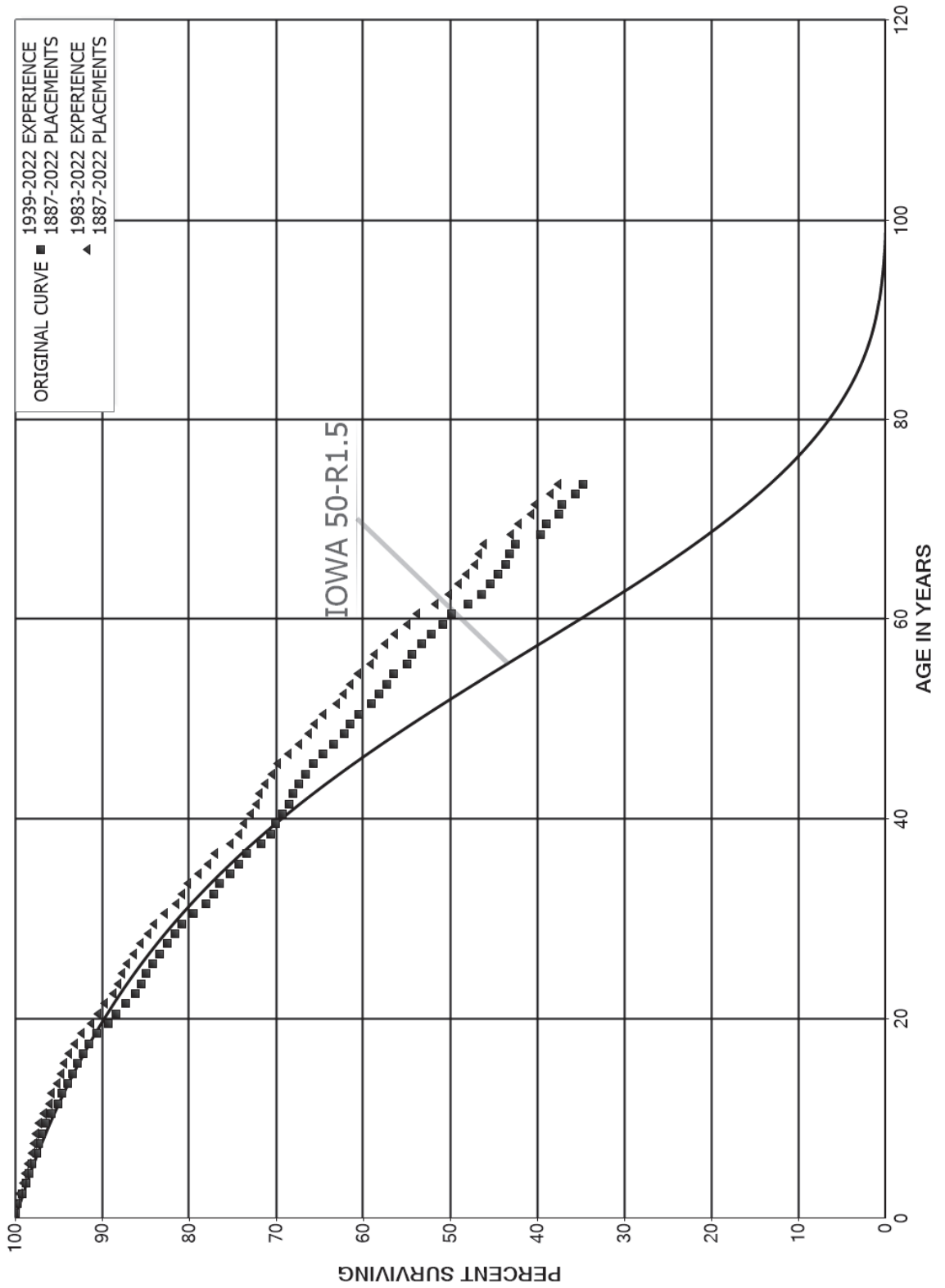
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 376.02 MAINS - REGULAR PRESSURE

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	828,854	30,850	0.0372	0.9628	11.39
120.5	711,114	6,300	0.0089	0.9911	10.97
121.5	680,254	10,304	0.0151	0.9849	10.87
122.5	108,452	8,098	0.0747	0.9253	10.71
123.5	96,228	4,921	0.0511	0.9489	9.91
124.5	91,171	1,178	0.0129	0.9871	9.40
125.5	89,201	2,538	0.0285	0.9715	9.28
126.5	80,203	2,179	0.0272	0.9728	9.02
127.5	77,749	3,472	0.0447	0.9553	8.77
128.5	73,867	1,238	0.0168	0.9832	8.38
129.5	72,610	1,604	0.0221	0.9779	8.24
130.5	71,006	1,715	0.0242	0.9758	8.06
131.5	55,833	10,084	0.1806	0.8194	7.86
132.5	45,672	7,588	0.1661	0.8339	6.44
133.5	27,906	7,939	0.2845	0.7155	5.37
134.5	16,146	5,343	0.3309	0.6691	3.84
135.5	10,803	7,489	0.6933	0.3067	2.57
136.5	3,268	5	0.0016	0.9984	0.79
137.5	286	282	0.9847	0.0153	0.79
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  
 ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	86,902,830	30,865	0.0004	0.9996	100.00
0.5	82,100,404	236,935	0.0029	0.9971	99.96
1.5	75,244,813	342,278	0.0045	0.9955	99.68
2.5	72,464,028	362,022	0.0050	0.9950	99.22
3.5	70,574,749	203,307	0.0029	0.9971	98.73
4.5	69,354,860	298,608	0.0043	0.9957	98.44
5.5	63,056,066	300,517	0.0048	0.9952	98.02
6.5	61,554,227	184,678	0.0030	0.9970	97.55
7.5	59,119,613	220,733	0.0037	0.9963	97.26
8.5	57,855,191	216,801	0.0037	0.9963	96.90
9.5	55,056,854	417,402	0.0076	0.9924	96.53
10.5	53,894,047	402,203	0.0075	0.9925	95.80
11.5	50,632,463	225,001	0.0044	0.9956	95.09
12.5	50,560,359	383,725	0.0076	0.9924	94.66
13.5	46,931,649	298,851	0.0064	0.9936	93.94
14.5	41,921,585	244,330	0.0058	0.9942	93.35
15.5	40,351,264	256,755	0.0064	0.9936	92.80
16.5	36,626,513	300,847	0.0082	0.9918	92.21
17.5	35,119,524	329,459	0.0094	0.9906	91.45
18.5	33,824,769	485,541	0.0144	0.9856	90.60
19.5	32,291,779	314,573	0.0097	0.9903	89.30
20.5	30,851,186	387,114	0.0125	0.9875	88.43
21.5	28,655,415	364,274	0.0127	0.9873	87.32
22.5	27,562,457	219,417	0.0080	0.9920	86.21
23.5	26,717,043	194,705	0.0073	0.9927	85.52
24.5	25,979,365	215,974	0.0083	0.9917	84.90
25.5	25,333,025	240,532	0.0095	0.9905	84.19
26.5	24,181,843	249,362	0.0103	0.9897	83.39
27.5	23,140,308	267,995	0.0116	0.9884	82.53
28.5	21,715,535	208,187	0.0096	0.9904	81.58
29.5	20,788,543	331,959	0.0160	0.9840	80.79
30.5	19,513,199	365,236	0.0187	0.9813	79.50
31.5	17,741,607	187,952	0.0106	0.9894	78.02
32.5	16,717,242	136,820	0.0082	0.9918	77.19
33.5	15,723,694	258,621	0.0164	0.9836	76.56
34.5	14,495,632	203,555	0.0140	0.9860	75.30
35.5	13,331,777	152,795	0.0115	0.9885	74.24
36.5	12,260,009	282,872	0.0231	0.9769	73.39
37.5	10,813,482	157,637	0.0146	0.9854	71.70
38.5	9,859,904	84,896	0.0086	0.9914	70.65

PEOPLES NATURAL GAS COMPANY LLC

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	9,043,622	101,103	0.0112	0.9888	70.04
40.5	7,909,459	81,286	0.0103	0.9897	69.26
41.5	6,455,687	41,477	0.0064	0.9936	68.55
42.5	6,006,001	58,590	0.0098	0.9902	68.11
43.5	5,511,870	66,324	0.0120	0.9880	67.44
44.5	5,016,942	66,079	0.0132	0.9868	66.63
45.5	4,691,223	83,618	0.0178	0.9822	65.75
46.5	4,076,693	78,307	0.0192	0.9808	64.58
47.5	3,719,682	71,112	0.0191	0.9809	63.34
48.5	3,353,520	32,636	0.0097	0.9903	62.13
49.5	3,095,335	50,113	0.0162	0.9838	61.53
50.5	2,747,226	66,379	0.0242	0.9758	60.53
51.5	2,520,301	39,702	0.0158	0.9842	59.07
52.5	2,375,795	33,399	0.0141	0.9859	58.14
53.5	2,212,503	31,307	0.0141	0.9859	57.32
54.5	2,004,197	56,258	0.0281	0.9719	56.51
55.5	1,849,066	17,992	0.0097	0.9903	54.92
56.5	1,750,703	36,460	0.0208	0.9792	54.39
57.5	1,638,585	33,034	0.0202	0.9798	53.26
58.5	1,526,089	39,198	0.0257	0.9743	52.18
59.5	1,400,500	26,876	0.0192	0.9808	50.84
60.5	1,256,592	49,747	0.0396	0.9604	49.87
61.5	1,121,639	33,950	0.0303	0.9697	47.89
62.5	1,025,593	23,231	0.0227	0.9773	46.44
63.5	925,298	17,207	0.0186	0.9814	45.39
64.5	736,277	14,838	0.0202	0.9798	44.55
65.5	653,627	6,683	0.0102	0.9898	43.65
66.5	582,001	9,248	0.0159	0.9841	43.20
67.5	481,476	32,233	0.0669	0.9331	42.52
68.5	413,203	8,000	0.0194	0.9806	39.67
69.5	280,251	9,822	0.0350	0.9650	38.90
70.5	193,378	1,885	0.0097	0.9903	37.54
71.5	144,192	6,167	0.0428	0.9572	37.17
72.5	112,524	2,542	0.0226	0.9774	35.58
73.5	97,805	3,933	0.0402	0.9598	34.78
74.5	90,630	5,272	0.0582	0.9418	33.38
75.5	82,344	3,062	0.0372	0.9628	31.44
76.5	80,299	2,108	0.0263	0.9737	30.27
77.5	78,667	7,014	0.0892	0.9108	29.47
78.5	71,524	4,869	0.0681	0.9319	26.85

PEOPLES NATURAL GAS COMPANY LLC

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	64,837	3,533	0.0545	0.9455	25.02	
80.5	59,263	7,765	0.1310	0.8690	23.66	
81.5	50,717	2,142	0.0422	0.9578	20.56	
82.5	45,444	1,324	0.0291	0.9709	19.69	
83.5	43,841	3,297	0.0752	0.9248	19.11	
84.5	39,508	1,785	0.0452	0.9548	17.68	
85.5	32,641	223	0.0068	0.9932	16.88	
86.5	32,844	673	0.0205	0.9795	16.76	
87.5	35,929	1,361	0.0379	0.9621	16.42	
88.5	33,226	2,286	0.0688	0.9312	15.80	
89.5	30,878	2,777	0.0899	0.9101	14.71	
90.5	27,936	2,272	0.0813	0.9187	13.39	
91.5	25,739	1,592	0.0619	0.9381	12.30	
92.5	22,702	393	0.0173	0.9827	11.54	
93.5	21,326	2,207	0.1035	0.8965	11.34	
94.5	16,495	2,769	0.1678	0.8322	10.16	
95.5	12,726	1,356	0.1066	0.8934	8.46	
96.5	11,342	134	0.0118	0.9882	7.56	
97.5	10,671	277	0.0260	0.9740	7.47	
98.5	10,106	41	0.0040	0.9960	7.27	
99.5	10,065	272	0.0270	0.9730	7.25	
100.5	9,271	5	0.0006	0.9994	7.05	
101.5	9,061	199	0.0219	0.9781	7.05	
102.5	8,862		0.0000	1.0000	6.89	
103.5	8,043	510	0.0634	0.9366	6.89	
104.5	7,448	819	0.1099	0.8901	6.45	
105.5	6,499	376	0.0579	0.9421	5.74	
106.5	6,122	3,246	0.5302	0.4698	5.41	
107.5	2,118	121	0.0570	0.9430	2.54	
108.5	1,520	351	0.2310	0.7690	2.40	
109.5	730		0.0000	1.0000	1.84	
110.5	700		0.0000	1.0000	1.84	
111.5	622		0.0000	1.0000	1.84	
112.5	622		0.0000	1.0000	1.84	
113.5	622	11	0.0180	0.9820	1.84	
114.5	611		0.0000	1.0000	1.81	
115.5	578		0.0000	1.0000	1.81	
116.5	511		0.0000	1.0000	1.81	
117.5	510	60	0.1170	0.8830	1.81	
118.5	450		0.0000	1.0000	1.60	

PEOPLES NATURAL GAS COMPANY LLC

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	450		0.0000	1.0000	1.60
120.5	329		0.0000	1.0000	1.60
121.5	239		0.0000	1.0000	1.60
122.5	99		0.0000	1.0000	1.60
123.5	99		0.0000	1.0000	1.60
124.5					1.60

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2022

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	71,825,383	12,435	0.0002	0.9998	100.00
0.5	68,287,822	148,858	0.0022	0.9978	99.98
1.5	63,228,226	258,506	0.0041	0.9959	99.76
2.5	61,046,658	271,478	0.0044	0.9956	99.36
3.5	59,979,386	120,437	0.0020	0.9980	98.92
4.5	59,452,493	220,191	0.0037	0.9963	98.72
5.5	53,520,542	232,971	0.0044	0.9956	98.35
6.5	52,234,006	98,298	0.0019	0.9981	97.92
7.5	50,720,716	127,289	0.0025	0.9975	97.74
8.5	49,922,346	141,602	0.0028	0.9972	97.49
9.5	47,654,501	289,966	0.0061	0.9939	97.22
10.5	47,024,626	305,449	0.0065	0.9935	96.63
11.5	44,273,556	137,744	0.0031	0.9969	96.00
12.5	44,498,826	301,365	0.0068	0.9932	95.70
13.5	41,149,897	181,653	0.0044	0.9956	95.05
14.5	36,535,908	154,800	0.0042	0.9958	94.63
15.5	35,195,536	189,589	0.0054	0.9946	94.23
16.5	31,741,893	210,418	0.0066	0.9934	93.72
17.5	30,481,420	255,426	0.0084	0.9916	93.10
18.5	29,511,626	368,528	0.0125	0.9875	92.32
19.5	28,403,902	234,230	0.0082	0.9918	91.17
20.5	27,280,848	256,546	0.0094	0.9906	90.42
21.5	25,459,294	282,663	0.0111	0.9889	89.57
22.5	24,629,598	142,403	0.0058	0.9942	88.57
23.5	24,087,240	135,437	0.0056	0.9944	88.06
24.5	23,773,896	148,024	0.0062	0.9938	87.56
25.5	23,398,985	189,367	0.0081	0.9919	87.02
26.5	22,488,703	207,057	0.0092	0.9908	86.32
27.5	21,668,001	220,273	0.0102	0.9898	85.52
28.5	20,439,521	160,260	0.0078	0.9922	84.65
29.5	19,789,030	287,906	0.0145	0.9855	83.99
30.5	18,764,011	315,806	0.0168	0.9832	82.77
31.5	17,183,391	145,376	0.0085	0.9915	81.37
32.5	16,260,253	115,816	0.0071	0.9929	80.68
33.5	15,329,686	242,091	0.0158	0.9842	80.11
34.5	14,134,454	190,830	0.0135	0.9865	78.84
35.5	12,997,157	135,201	0.0104	0.9896	77.78
36.5	11,947,315	271,232	0.0227	0.9773	76.97
37.5	10,519,080	147,460	0.0140	0.9860	75.22
38.5	9,579,462	69,892	0.0073	0.9927	74.17

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022			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	8,786,249	88,638	0.0101	0.9899	73.63
40.5	7,672,652	73,897	0.0096	0.9904	72.88
41.5	6,233,424	32,170	0.0052	0.9948	72.18
42.5	5,802,847	50,168	0.0086	0.9914	71.81
43.5	5,319,020	56,540	0.0106	0.9894	71.19
44.5	4,847,369	51,604	0.0106	0.9894	70.43
45.5	4,542,068	74,469	0.0164	0.9836	69.68
46.5	3,941,797	70,892	0.0180	0.9820	68.54
47.5	3,597,130	62,576	0.0174	0.9826	67.31
48.5	3,245,178	28,326	0.0087	0.9913	66.14
49.5	2,992,087	45,721	0.0153	0.9847	65.56
50.5	2,651,588	63,718	0.0240	0.9760	64.56
51.5	2,430,303	30,926	0.0127	0.9873	63.01
52.5	2,300,052	29,891	0.0130	0.9870	62.20
53.5	2,148,521	29,904	0.0139	0.9861	61.40
54.5	1,947,737	45,766	0.0235	0.9765	60.54
55.5	1,806,293	16,667	0.0092	0.9908	59.12
56.5	1,710,354	34,783	0.0203	0.9797	58.57
57.5	1,604,252	31,378	0.0196	0.9804	57.38
58.5	1,497,554	38,568	0.0258	0.9742	56.26
59.5	1,374,518	26,292	0.0191	0.9809	54.81
60.5	1,232,921	49,141	0.0399	0.9601	53.76
61.5	1,099,618	33,655	0.0306	0.9694	51.62
62.5	1,005,146	22,590	0.0225	0.9775	50.04
63.5	906,565	16,463	0.0182	0.9818	48.92
64.5	720,012	14,154	0.0197	0.9803	48.03
65.5	638,176	6,260	0.0098	0.9902	47.08
66.5	567,162	7,424	0.0131	0.9869	46.62
67.5	470,631	31,918	0.0678	0.9322	46.01
68.5	408,148	7,706	0.0189	0.9811	42.89
69.5	276,381	9,815	0.0355	0.9645	42.08
70.5	189,549	1,834	0.0097	0.9903	40.59
71.5	141,008	6,161	0.0437	0.9563	40.19
72.5	109,696	2,521	0.0230	0.9770	38.44
73.5	95,530	3,922	0.0411	0.9589	37.55
74.5	88,391	5,272	0.0596	0.9404	36.01
75.5	80,204	3,059	0.0381	0.9619	33.86
76.5	78,335	2,108	0.0269	0.9731	32.57
77.5	77,194	7,011	0.0908	0.9092	31.70
78.5	70,222	4,658	0.0663	0.9337	28.82



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022			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	63,757	3,533	0.0554	0.9446	26.91	
80.5	58,203	7,765	0.1334	0.8666	25.42	
81.5	49,663	2,113	0.0426	0.9574	22.02	
82.5	44,620	1,278	0.0287	0.9713	21.09	
83.5	43,320	3,297	0.0761	0.9239	20.48	
84.5	38,970	1,669	0.0428	0.9572	18.92	
85.5	32,247	223	0.0069	0.9931	18.11	
86.5	32,449	673	0.0208	0.9792	17.99	
87.5	35,685	1,361	0.0381	0.9619	17.62	
88.5	32,982	2,286	0.0693	0.9307	16.94	
89.5	30,634	2,731	0.0892	0.9108	15.77	
90.5	27,738	2,272	0.0819	0.9181	14.36	
91.5	25,540	1,592	0.0623	0.9377	13.19	
92.5	22,503	393	0.0175	0.9825	12.36	
93.5	21,127	2,207	0.1045	0.8955	12.15	
94.5	16,297	2,769	0.1699	0.8301	10.88	
95.5	12,726	1,356	0.1066	0.8934	9.03	
96.5	11,342	134	0.0118	0.9882	8.07	
97.5	10,671	277	0.0260	0.9740	7.97	
98.5	10,106	41	0.0040	0.9960	7.77	
99.5	10,065	272	0.0270	0.9730	7.74	
100.5	9,271	5	0.0006	0.9994	7.53	
101.5	9,061	199	0.0219	0.9781	7.52	
102.5	8,862		0.0000	1.0000	7.36	
103.5	8,043	510	0.0634	0.9366	7.36	
104.5	7,448	819	0.1099	0.8901	6.89	
105.5	6,499	376	0.0579	0.9421	6.13	
106.5	6,122	3,246	0.5302	0.4698	5.78	
107.5	2,118	121	0.0570	0.9430	2.71	
108.5	1,520	351	0.2310	0.7690	2.56	
109.5	730		0.0000	1.0000	1.97	
110.5	700		0.0000	1.0000	1.97	
111.5	622		0.0000	1.0000	1.97	
112.5	622		0.0000	1.0000	1.97	
113.5	622	11	0.0180	0.9820	1.97	
114.5	611		0.0000	1.0000	1.93	
115.5	578		0.0000	1.0000	1.93	
116.5	511		0.0000	1.0000	1.93	
117.5	510	60	0.1170	0.8830	1.93	
118.5	450		0.0000	1.0000	1.71	

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

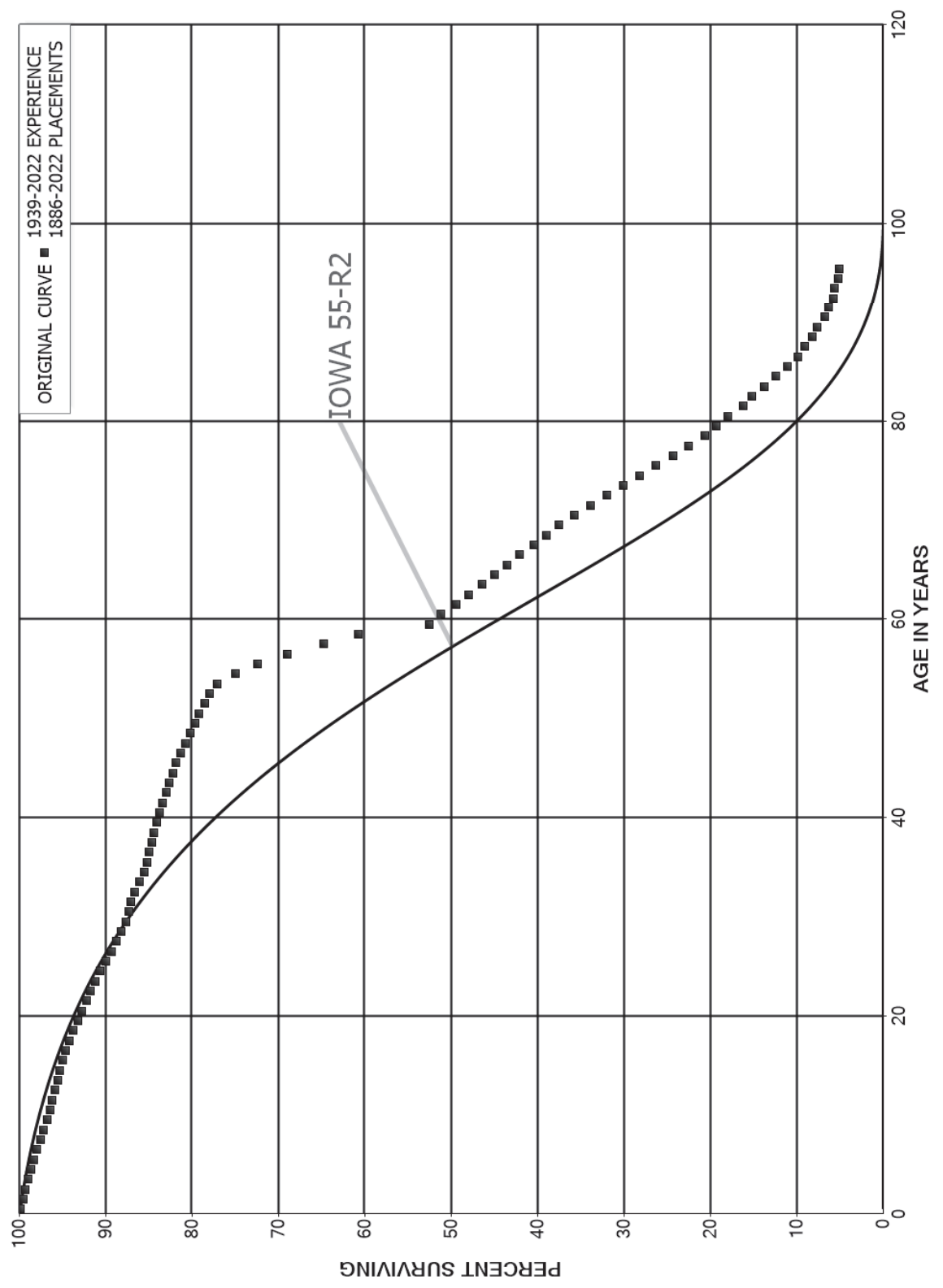
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2022

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	450		0.0000	1.0000	1.71
120.5	329		0.0000	1.0000	1.71
121.5	239		0.0000	1.0000	1.71
122.5	99		0.0000	1.0000	1.71
123.5	99		0.0000	1.0000	1.71
124.5					1.71

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



PEOPLES NATURAL GAS COMPANY LLC

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	772,933,353	971,486	0.0013	0.9987	100.00
0.5	731,966,121	2,442,554	0.0033	0.9967	99.87
1.5	687,747,085	2,027,054	0.0029	0.9971	99.54
2.5	652,594,366	2,108,215	0.0032	0.9968	99.25
3.5	611,126,420	1,994,780	0.0033	0.9967	98.93
4.5	570,777,057	1,944,066	0.0034	0.9966	98.60
5.5	546,672,671	1,971,914	0.0036	0.9964	98.27
6.5	523,657,870	2,239,802	0.0043	0.9957	97.91
7.5	501,847,431	1,572,302	0.0031	0.9969	97.50
8.5	484,696,009	2,227,693	0.0046	0.9954	97.19
9.5	472,628,176	1,603,469	0.0034	0.9966	96.74
10.5	451,395,362	1,361,711	0.0030	0.9970	96.41
11.5	438,290,545	1,388,171	0.0032	0.9968	96.12
12.5	431,219,092	1,308,822	0.0030	0.9970	95.82
13.5	419,054,419	1,219,702	0.0029	0.9971	95.53
14.5	407,453,847	1,409,234	0.0035	0.9965	95.25
15.5	396,129,750	1,348,024	0.0034	0.9966	94.92
16.5	381,004,150	1,722,456	0.0045	0.9955	94.60
17.5	364,048,756	1,755,203	0.0048	0.9952	94.17
18.5	345,952,309	2,011,543	0.0058	0.9942	93.72
19.5	332,452,010	1,668,508	0.0050	0.9950	93.17
20.5	319,109,751	1,664,531	0.0052	0.9948	92.70
21.5	303,705,216	1,702,015	0.0056	0.9944	92.22
22.5	298,075,288	1,703,044	0.0057	0.9943	91.70
23.5	284,307,038	1,744,976	0.0061	0.9939	91.18
24.5	274,887,188	1,893,176	0.0069	0.9931	90.62
25.5	255,952,613	1,881,201	0.0073	0.9927	90.00
26.5	243,497,310	1,580,882	0.0065	0.9935	89.33
27.5	229,650,971	1,505,227	0.0066	0.9934	88.75
28.5	214,354,952	1,326,579	0.0062	0.9938	88.17
29.5	202,061,394	708,745	0.0035	0.9965	87.63
30.5	185,265,663	593,216	0.0032	0.9968	87.32
31.5	174,931,848	823,804	0.0047	0.9953	87.04
32.5	161,119,042	1,117,010	0.0069	0.9931	86.63
33.5	154,506,870	952,821	0.0062	0.9938	86.03
34.5	143,402,215	579,675	0.0040	0.9960	85.50
35.5	125,883,702	388,217	0.0031	0.9969	85.15
36.5	120,475,819	387,978	0.0032	0.9968	84.89
37.5	108,561,061	289,337	0.0027	0.9973	84.62
38.5	96,815,752	343,919	0.0036	0.9964	84.39

PEOPLES NATURAL GAS COMPANY LLC

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	90,426,523	384,187	0.0042	0.9958	84.09
40.5	80,740,779	341,579	0.0042	0.9958	83.73
41.5	68,942,419	323,808	0.0047	0.9953	83.38
42.5	61,722,040	286,151	0.0046	0.9954	82.99
43.5	55,341,721	257,186	0.0046	0.9954	82.60
44.5	48,142,865	255,064	0.0053	0.9947	82.22
45.5	44,427,375	275,790	0.0062	0.9938	81.78
46.5	40,602,723	293,530	0.0072	0.9928	81.28
47.5	37,635,811	236,740	0.0063	0.9937	80.69
48.5	34,716,487	235,958	0.0068	0.9932	80.18
49.5	31,842,569	192,618	0.0060	0.9940	79.64
50.5	28,891,775	224,150	0.0078	0.9922	79.16
51.5	25,834,527	207,635	0.0080	0.9920	78.54
52.5	22,860,474	246,526	0.0108	0.9892	77.91
53.5	20,341,146	549,785	0.0270	0.9730	77.07
54.5	17,554,561	615,119	0.0350	0.9650	74.99
55.5	15,343,877	723,004	0.0471	0.9529	72.36
56.5	12,870,763	790,328	0.0614	0.9386	68.95
57.5	10,376,831	631,782	0.0609	0.9391	64.72
58.5	8,284,692	1,124,902	0.1358	0.8642	60.78
59.5	5,719,063	144,915	0.0253	0.9747	52.52
60.5	4,540,495	162,285	0.0357	0.9643	51.19
61.5	3,482,241	99,695	0.0286	0.9714	49.36
62.5	2,975,530	96,445	0.0324	0.9676	47.95
63.5	2,510,423	75,869	0.0302	0.9698	46.40
64.5	2,182,440	71,805	0.0329	0.9671	44.99
65.5	1,912,957	62,118	0.0325	0.9675	43.51
66.5	1,690,082	68,152	0.0403	0.9597	42.10
67.5	1,504,496	53,933	0.0358	0.9642	40.40
68.5	1,355,901	49,539	0.0365	0.9635	38.95
69.5	1,248,632	60,597	0.0485	0.9515	37.53
70.5	1,145,517	60,523	0.0528	0.9472	35.71
71.5	1,045,359	58,795	0.0562	0.9438	33.82
72.5	952,808	54,772	0.0575	0.9425	31.92
73.5	861,623	55,554	0.0645	0.9355	30.09
74.5	771,165	51,794	0.0672	0.9328	28.15
75.5	696,180	50,977	0.0732	0.9268	26.26
76.5	629,018	47,701	0.0758	0.9242	24.33
77.5	577,467	47,208	0.0817	0.9183	22.49
78.5	523,107	34,525	0.0660	0.9340	20.65

PEOPLES NATURAL GAS COMPANY LLC

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	484,351	34,091	0.0704	0.9296	19.29
80.5	440,781	42,876	0.0973	0.9027	17.93
81.5	385,099	23,819	0.0619	0.9381	16.18
82.5	355,283	34,358	0.0967	0.9033	15.18
83.5	316,578	31,578	0.0997	0.9003	13.72
84.5	283,386	29,365	0.1036	0.8964	12.35
85.5	250,761	27,427	0.1094	0.8906	11.07
86.5	220,260	17,570	0.0798	0.9202	9.86
87.5	200,938	19,698	0.0980	0.9020	9.07
88.5	179,856	12,720	0.0707	0.9293	8.18
89.5	165,319	18,910	0.1144	0.8856	7.60
90.5	144,033	9,158	0.0636	0.9364	6.73
91.5	132,533	11,368	0.0858	0.9142	6.31
92.5	117,659	4,011	0.0341	0.9659	5.76
93.5	110,949	7,043	0.0635	0.9365	5.57
94.5	100,959	3,194	0.0316	0.9684	5.21
95.5	96,256	2,831	0.0294	0.9706	5.05
96.5	90,247	2,633	0.0292	0.9708	4.90
97.5	85,784	1,001	0.0117	0.9883	4.76
98.5	83,627	4,085	0.0488	0.9512	4.70
99.5	78,077	4,617	0.0591	0.9409	4.47
100.5	72,236	5,266	0.0729	0.9271	4.21
101.5	63,195	8,460	0.1339	0.8661	3.90
102.5	53,840	9,092	0.1689	0.8311	3.38
103.5	44,748	6,106	0.1365	0.8635	2.81
104.5	38,642	5,527	0.1430	0.8570	2.43
105.5	33,115	4,951	0.1495	0.8505	2.08
106.5	28,164	7,578	0.2691	0.7309	1.77
107.5	20,586	1,405	0.0683	0.9317	1.29
108.5	19,181	324	0.0169	0.9831	1.20
109.5	18,857	16	0.0009	0.9991	1.18
110.5	18,840		0.0000	1.0000	1.18
111.5	18,840	1	0.0000	1.0000	1.18
112.5	18,840		0.0000	1.0000	1.18
113.5	18,496		0.0000	1.0000	1.18
114.5	15,511		0.0000	1.0000	1.18
115.5	11,377		0.0000	1.0000	1.18
116.5	7,552		0.0000	1.0000	1.18
117.5	3,539		0.0000	1.0000	1.18
118.5	2,595		0.0000	1.0000	1.18

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 380.00 SERVICES

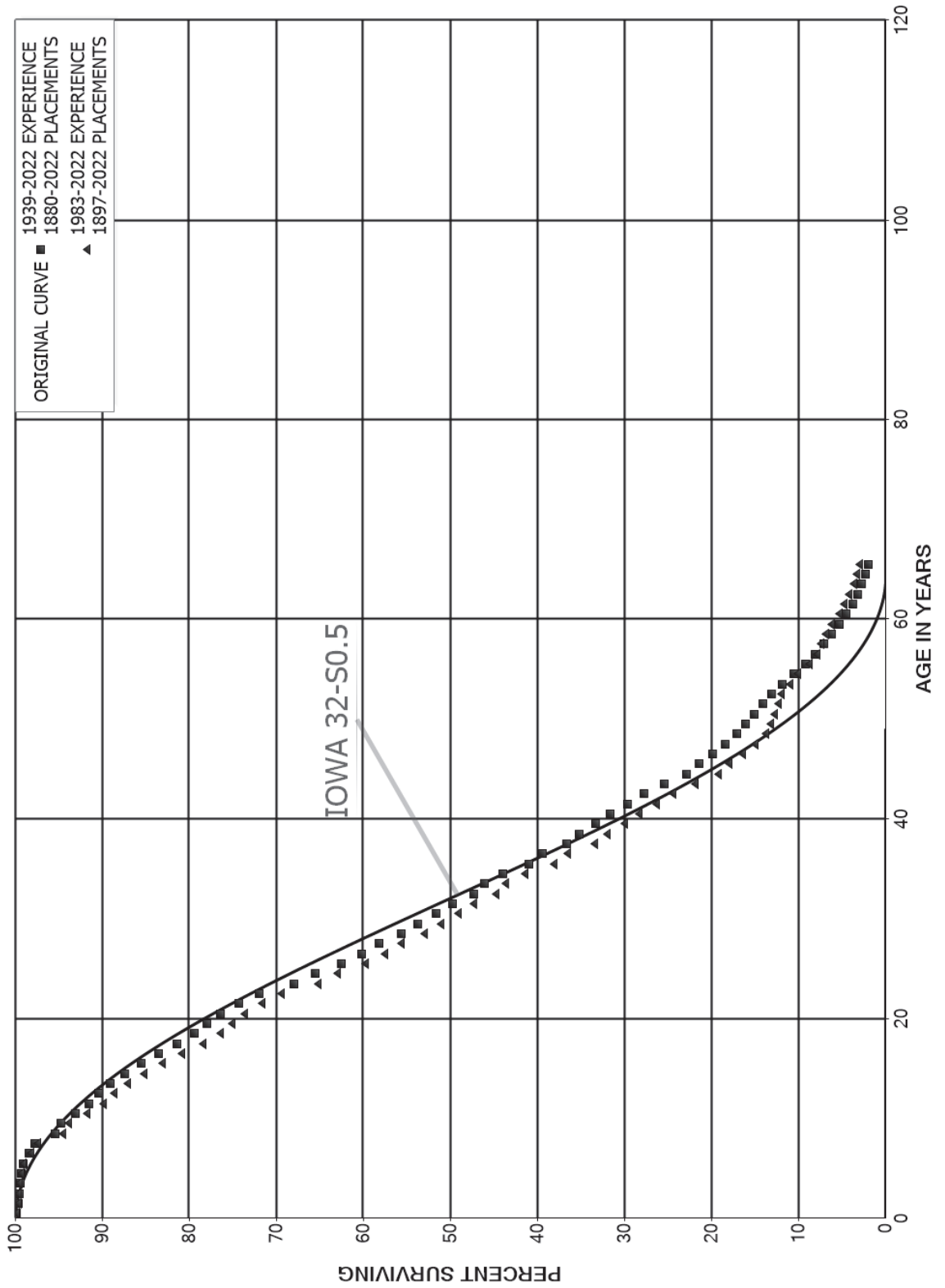
ORIGINAL LIFE TABLE, CONT.

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	1.18
120.5	1,653		0.0000	1.0000	1.18
121.5	15		0.0000	1.0000	1.18
122.5					1.18

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





PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1880-2022

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	156,234,321	340,536	0.0022	0.9978	100.00
0.5	149,508,367	254,680	0.0017	0.9983	99.78
1.5	144,554,369	97,686	0.0007	0.9993	99.61
2.5	128,004,537	129,118	0.0010	0.9990	99.54
3.5	114,094,551	233,853	0.0020	0.9980	99.44
4.5	99,960,695	201,334	0.0020	0.9980	99.24
5.5	89,185,538	613,112	0.0069	0.9931	99.04
6.5	82,593,261	544,747	0.0066	0.9934	98.36
7.5	78,964,698	1,854,177	0.0235	0.9765	97.71
8.5	74,648,348	516,030	0.0069	0.9931	95.42
9.5	72,518,724	1,309,824	0.0181	0.9819	94.76
10.5	68,461,147	1,142,448	0.0167	0.9833	93.05
11.5	65,270,528	817,799	0.0125	0.9875	91.49
12.5	60,664,258	891,378	0.0147	0.9853	90.35
13.5	58,308,895	1,093,977	0.0188	0.9812	89.02
14.5	55,901,297	1,172,871	0.0210	0.9790	87.35
15.5	53,003,020	1,221,042	0.0230	0.9770	85.52
16.5	50,638,846	1,301,225	0.0257	0.9743	83.55
17.5	48,468,772	1,179,175	0.0243	0.9757	81.40
18.5	46,595,342	855,326	0.0184	0.9816	79.42
19.5	44,717,673	894,490	0.0200	0.9800	77.96
20.5	42,381,868	1,167,567	0.0275	0.9725	76.40
21.5	39,700,608	1,283,933	0.0323	0.9677	74.30
22.5	37,923,669	2,094,492	0.0552	0.9448	71.89
23.5	35,511,263	1,242,135	0.0350	0.9650	67.92
24.5	33,558,317	1,583,552	0.0472	0.9528	65.55
25.5	31,209,431	1,151,687	0.0369	0.9631	62.45
26.5	29,722,515	953,041	0.0321	0.9679	60.15
27.5	28,187,664	1,260,510	0.0447	0.9553	58.22
28.5	26,127,134	874,382	0.0335	0.9665	55.62
29.5	24,078,092	944,261	0.0392	0.9608	53.76
30.5	22,581,861	824,375	0.0365	0.9635	51.65
31.5	21,273,496	1,048,237	0.0493	0.9507	49.76
32.5	19,577,045	521,153	0.0266	0.9734	47.31
33.5	18,391,002	825,191	0.0449	0.9551	46.05
34.5	16,720,248	1,161,397	0.0695	0.9305	43.98
35.5	14,610,183	556,993	0.0381	0.9619	40.93
36.5	13,563,621	950,456	0.0701	0.9299	39.37
37.5	12,326,453	486,657	0.0395	0.9605	36.61
38.5	11,784,983	640,191	0.0543	0.9457	35.17

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2022			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	11,108,175	536,062	0.0483	0.9517	33.25
40.5	10,247,863	643,948	0.0628	0.9372	31.65
41.5	9,490,369	616,715	0.0650	0.9350	29.66
42.5	8,469,096	726,846	0.0858	0.9142	27.73
43.5	7,486,695	735,785	0.0983	0.9017	25.35
44.5	6,381,722	413,221	0.0648	0.9352	22.86
45.5	5,737,075	422,574	0.0737	0.9263	21.38
46.5	5,106,304	369,355	0.0723	0.9277	19.81
47.5	4,392,722	316,338	0.0720	0.9280	18.37
48.5	3,849,372	222,858	0.0579	0.9421	17.05
49.5	3,413,117	208,345	0.0610	0.9390	16.06
50.5	2,896,193	196,828	0.0680	0.9320	15.08
51.5	2,548,782	182,703	0.0717	0.9283	14.06
52.5	2,206,000	209,446	0.0949	0.9051	13.05
53.5	1,800,626	192,189	0.1067	0.8933	11.81
54.5	1,480,979	188,738	0.1274	0.8726	10.55
55.5	1,294,665	162,156	0.1252	0.8748	9.21
56.5	1,133,681	133,876	0.1181	0.8819	8.05
57.5	989,305	126,576	0.1279	0.8721	7.10
58.5	854,902	122,959	0.1438	0.8562	6.19
59.5	680,561	107,039	0.1573	0.8427	5.30
60.5	532,816	84,581	0.1587	0.8413	4.47
61.5	447,719	69,648	0.1556	0.8444	3.76
62.5	367,363	57,247	0.1558	0.8442	3.17
63.5	293,597	45,033	0.1534	0.8466	2.68
64.5	230,834	37,703	0.1633	0.8367	2.27
65.5	172,841	29,950	0.1733	0.8267	1.90
66.5	138,853	26,179	0.1885	0.8115	1.57
67.5	112,147	22,285	0.1987	0.8013	1.27
68.5	90,208	17,403	0.1929	0.8071	1.02
69.5	74,353	19,060	0.2563	0.7437	0.82
70.5	56,873	17,881	0.3144	0.6856	0.61
71.5	39,313	9,394	0.2390	0.7610	0.42
72.5	31,301	6,427	0.2053	0.7947	0.32
73.5	25,277	4,681	0.1852	0.8148	0.25
74.5	20,856	3,895	0.1868	0.8132	0.21
75.5	17,119	4,183	0.2444	0.7556	0.17
76.5	13,086	4,505	0.3443	0.6557	0.13
77.5	8,581	2,804	0.3268	0.6732	0.08
78.5	5,777	2,062	0.3570	0.6430	0.06

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1880-2022

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	3,715	747	0.2011	0.7989	0.04
80.5	2,992	766	0.2561	0.7439	0.03
81.5	2,226	755	0.3392	0.6608	0.02
82.5	1,471	213	0.1448	0.8552	0.01
83.5	1,258	171	0.1356	0.8644	0.01
84.5	1,087	63	0.0575	0.9425	0.01
85.5	1,081	575	0.5313	0.4687	0.01
86.5	507	276	0.5443	0.4557	0.00
87.5	238	17	0.0731	0.9269	0.00
88.5	221	1	0.0045	0.9955	0.00
89.5	192	64	0.3323	0.6677	0.00
90.5	128	15	0.1146	0.8854	0.00
91.5	113	7	0.0608	0.9392	0.00
92.5	106		0.0000	1.0000	0.00
93.5	106	7	0.0679	0.9321	0.00
94.5	56	24	0.4241	0.5759	0.00
95.5	32		0.0000	1.0000	0.00
96.5	32	32	0.9997	0.0003	0.00
97.5					0.00

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2022

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	129,269,099	334,979	0.0026	0.9974	100.00
0.5	124,602,082	235,686	0.0019	0.9981	99.74
1.5	121,193,840	83,106	0.0007	0.9993	99.55
2.5	106,179,420	112,859	0.0011	0.9989	99.48
3.5	93,326,720	213,517	0.0023	0.9977	99.38
4.5	80,110,373	181,586	0.0023	0.9977	99.15
5.5	70,252,564	589,011	0.0084	0.9916	98.93
6.5	64,345,763	522,088	0.0081	0.9919	98.10
7.5	61,573,725	1,813,885	0.0295	0.9705	97.30
8.5	57,934,034	465,362	0.0080	0.9920	94.43
9.5	56,508,628	1,264,291	0.0224	0.9776	93.68
10.5	53,513,320	1,052,029	0.0197	0.9803	91.58
11.5	51,154,797	743,342	0.0145	0.9855	89.78
12.5	47,016,858	807,136	0.0172	0.9828	88.47
13.5	45,278,087	973,115	0.0215	0.9785	86.96
14.5	43,318,955	1,062,001	0.0245	0.9755	85.09
15.5	40,852,100	1,106,886	0.0271	0.9729	83.00
16.5	39,180,469	1,171,155	0.0299	0.9701	80.75
17.5	37,493,443	1,000,674	0.0267	0.9733	78.34
18.5	36,036,583	629,224	0.0175	0.9825	76.25
19.5	34,772,663	630,474	0.0181	0.9819	74.92
20.5	33,167,206	915,603	0.0276	0.9724	73.56
21.5	31,242,002	988,554	0.0316	0.9684	71.53
22.5	30,219,029	1,829,382	0.0605	0.9395	69.26
23.5	28,390,347	990,476	0.0349	0.9651	65.07
24.5	26,965,784	1,357,277	0.0503	0.9497	62.80
25.5	25,221,679	968,173	0.0384	0.9616	59.64
26.5	24,203,545	783,986	0.0324	0.9676	57.35
27.5	23,132,467	1,121,391	0.0485	0.9515	55.49
28.5	21,296,144	731,653	0.0344	0.9656	52.80
29.5	19,501,098	784,761	0.0402	0.9598	50.99
30.5	18,258,827	672,417	0.0368	0.9632	48.94
31.5	17,213,650	920,466	0.0535	0.9465	47.13
32.5	15,710,787	405,808	0.0258	0.9742	44.61
33.5	14,681,023	718,061	0.0489	0.9511	43.46
34.5	13,128,980	1,062,980	0.0810	0.9190	41.34
35.5	11,140,627	463,188	0.0416	0.9584	37.99
36.5	10,178,144	861,170	0.0846	0.9154	36.41
37.5	8,986,584	399,154	0.0444	0.9556	33.33
38.5	8,501,225	541,718	0.0637	0.9363	31.85

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2022

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	7,911,989	424,442	0.0536	0.9464	29.82
40.5	7,130,786	519,222	0.0728	0.9272	28.22
41.5	6,467,556	473,763	0.0733	0.9267	26.16
42.5	5,573,621	576,165	0.1034	0.8966	24.25
43.5	4,739,976	579,406	0.1222	0.8778	21.74
44.5	3,793,246	255,120	0.0673	0.9327	19.08
45.5	3,308,191	284,035	0.0859	0.9141	17.80
46.5	2,821,019	239,639	0.0849	0.9151	16.27
47.5	2,233,597	186,267	0.0834	0.9166	14.89
48.5	1,808,799	77,847	0.0430	0.9570	13.65
49.5	1,510,612	53,668	0.0355	0.9645	13.06
50.5	1,142,744	42,422	0.0371	0.9629	12.60
51.5	947,985	26,562	0.0280	0.9720	12.13
52.5	769,711	60,173	0.0782	0.9218	11.79
53.5	517,585	43,750	0.0845	0.9155	10.87
54.5	355,485	46,848	0.1318	0.8682	9.95
55.5	332,801	35,570	0.1069	0.8931	8.64
56.5	330,427	19,224	0.0582	0.9418	7.71
57.5	314,867	22,151	0.0703	0.9297	7.27
58.5	306,065	33,501	0.1095	0.8905	6.75
59.5	242,141	32,085	0.1325	0.8675	6.02
60.5	187,700	23,677	0.1261	0.8739	5.22
61.5	181,210	21,835	0.1205	0.8795	4.56
62.5	164,553	18,898	0.1148	0.8852	4.01
63.5	138,414	14,728	0.1064	0.8936	3.55
64.5	111,548	10,666	0.0956	0.9044	3.17
65.5	87,347	8,264	0.0946	0.9054	2.87
66.5	80,581	11,428	0.1418	0.8582	2.60
67.5	73,668	12,020	0.1632	0.8368	2.23
68.5	66,439	11,748	0.1768	0.8232	1.87
69.5	57,357	15,523	0.2706	0.7294	1.54
70.5	44,324	15,906	0.3589	0.6411	1.12
71.5	29,388	7,731	0.2631	0.7369	0.72
72.5	23,906	5,394	0.2256	0.7744	0.53
73.5	19,765	4,318	0.2184	0.7816	0.41
74.5	16,452	3,442	0.2092	0.7908	0.32
75.5	13,400	3,628	0.2707	0.7293	0.25
76.5	10,547	4,285	0.4062	0.5938	0.18
77.5	7,068	2,527	0.3575	0.6425	0.11
78.5	4,680	1,998	0.4269	0.5731	0.07

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 381.00 METERS

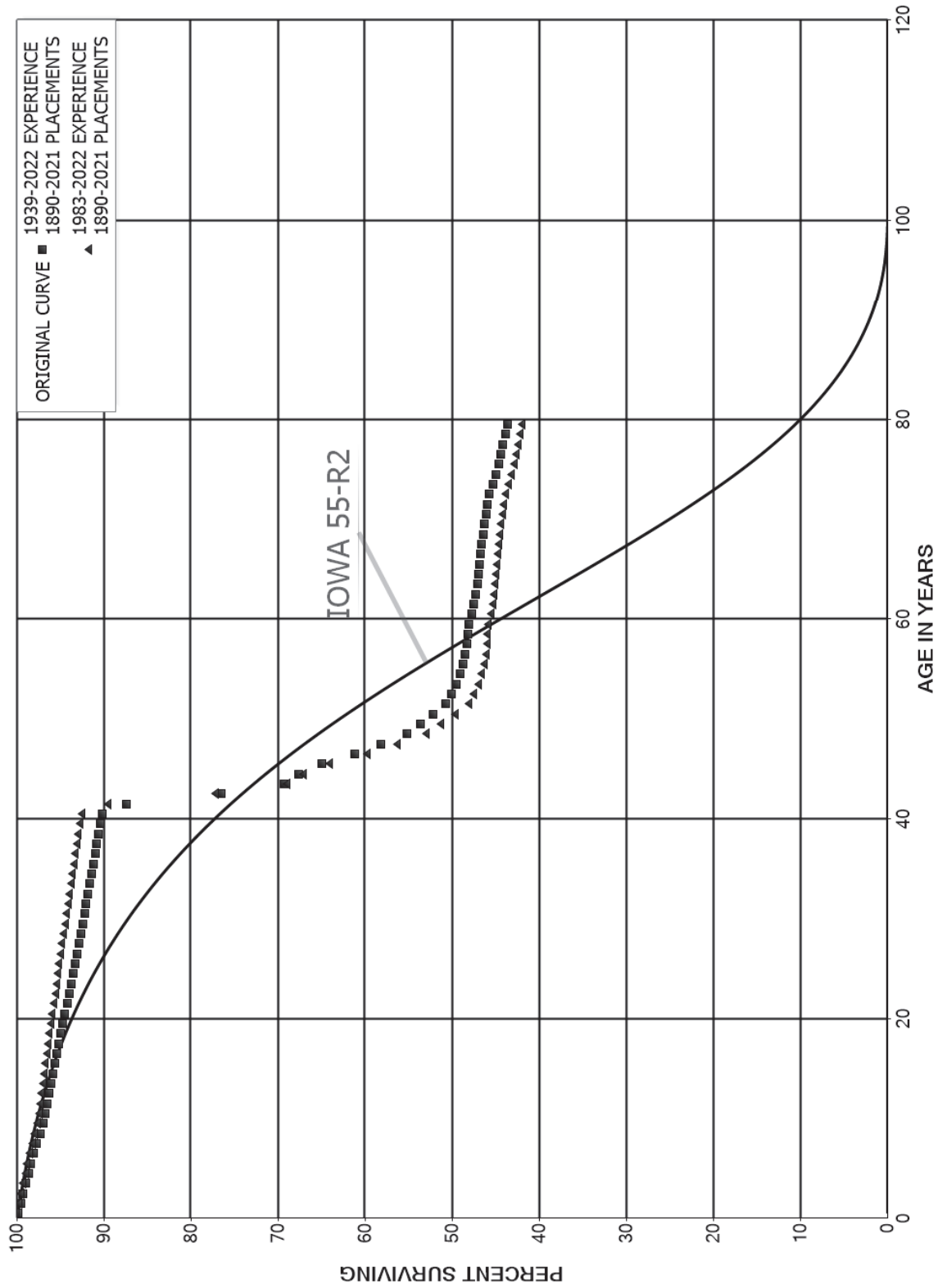
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2022

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	2,856	705	0.2467	0.7533	0.04
80.5	2,274	705	0.3103	0.6897	0.03
81.5	1,716	726	0.4230	0.5770	0.02
82.5	1,167	185	0.1588	0.8412	0.01
83.5	998	171	0.1711	0.8289	0.01
84.5	827	63	0.0756	0.9244	0.01
85.5	1,060	575	0.5420	0.4580	0.01
86.5	486	265	0.5461	0.4539	0.00
87.5	227	7	0.0297	0.9703	0.00
88.5	221	1	0.0045	0.9955	0.00
89.5	192	64	0.3323	0.6677	0.00
90.5	128	15	0.1146	0.8854	0.00
91.5	113	7	0.0608	0.9392	0.00
92.5	106		0.0000	1.0000	0.00
93.5	106	7	0.0679	0.9321	0.00
94.5	56	24	0.4241	0.5759	0.00
95.5	32		0.0000	1.0000	0.00
96.5	32	32	0.9997	0.0003	0.00
97.5					0.00

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



PEOPLES NATURAL GAS COMPANY LLC

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	89,602,413	101,335	0.0011	0.9989	100.00
0.5	89,624,778	318,158	0.0035	0.9965	99.89
1.5	85,600,468	246,085	0.0029	0.9971	99.53
2.5	82,595,983	243,821	0.0030	0.9970	99.25
3.5	79,467,781	244,249	0.0031	0.9969	98.95
4.5	76,984,207	207,567	0.0027	0.9973	98.65
5.5	73,907,567	230,163	0.0031	0.9969	98.38
6.5	71,233,631	280,370	0.0039	0.9961	98.08
7.5	68,952,044	253,773	0.0037	0.9963	97.69
8.5	67,130,493	263,601	0.0039	0.9961	97.33
9.5	65,871,300	147,616	0.0022	0.9978	96.95
10.5	63,888,646	144,578	0.0023	0.9977	96.73
11.5	61,882,170	139,781	0.0023	0.9977	96.51
12.5	59,122,173	134,607	0.0023	0.9977	96.29
13.5	56,005,546	125,963	0.0022	0.9978	96.08
14.5	53,063,937	126,199	0.0024	0.9976	95.86
15.5	50,604,840	121,832	0.0024	0.9976	95.63
16.5	48,372,135	119,449	0.0025	0.9975	95.40
17.5	45,629,240	100,839	0.0022	0.9978	95.17
18.5	43,096,499	95,658	0.0022	0.9978	94.96
19.5	41,323,148	97,481	0.0024	0.9976	94.74
20.5	38,780,634	150,749	0.0039	0.9961	94.52
21.5	37,202,281	96,059	0.0026	0.9974	94.15
22.5	36,295,298	76,296	0.0021	0.9979	93.91
23.5	35,158,636	77,841	0.0022	0.9978	93.71
24.5	33,930,842	73,260	0.0022	0.9978	93.51
25.5	32,257,041	72,180	0.0022	0.9978	93.30
26.5	30,600,097	74,080	0.0024	0.9976	93.09
27.5	29,158,297	72,686	0.0025	0.9975	92.87
28.5	27,630,287	66,337	0.0024	0.9976	92.64
29.5	26,269,269	57,002	0.0022	0.9978	92.42
30.5	24,324,751	52,119	0.0021	0.9979	92.22
31.5	22,784,176	50,443	0.0022	0.9978	92.02
32.5	21,566,209	50,944	0.0024	0.9976	91.81
33.5	20,578,261	46,969	0.0023	0.9977	91.60
34.5	19,412,001	46,020	0.0024	0.9976	91.39
35.5	18,445,271	39,805	0.0022	0.9978	91.17
36.5	17,556,092	36,702	0.0021	0.9979	90.97
37.5	16,491,367	37,502	0.0023	0.9977	90.78
38.5	15,480,964	31,909	0.0021	0.9979	90.58



PEOPLES NATURAL GAS COMPANY LLC

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	14,663,616	43,754	0.0030	0.9970	90.39
40.5	13,548,932	412,637	0.0305	0.9695	90.12
41.5	12,225,037	1,516,481	0.1240	0.8760	87.38
42.5	10,120,781	954,906	0.0944	0.9056	76.54
43.5	8,413,943	206,894	0.0246	0.9754	69.32
44.5	7,408,863	289,147	0.0390	0.9610	67.61
45.5	6,689,703	391,902	0.0586	0.9414	64.97
46.5	6,167,844	303,552	0.0492	0.9508	61.17
47.5	5,619,044	287,783	0.0512	0.9488	58.16
48.5	5,164,127	145,203	0.0281	0.9719	55.18
49.5	4,749,763	127,418	0.0268	0.9732	53.63
50.5	4,355,206	121,243	0.0278	0.9722	52.19
51.5	4,041,689	54,292	0.0134	0.9866	50.74
52.5	3,846,162	44,545	0.0116	0.9884	50.05
53.5	3,688,452	31,076	0.0084	0.9916	49.47
54.5	3,553,035	24,860	0.0070	0.9930	49.06
55.5	3,447,945	15,832	0.0046	0.9954	48.71
56.5	3,366,801	10,977	0.0033	0.9967	48.49
57.5	3,264,701	7,974	0.0024	0.9976	48.33
58.5	3,136,711	11,798	0.0038	0.9962	48.21
59.5	3,020,829	20,124	0.0067	0.9933	48.03
60.5	2,864,210	15,405	0.0054	0.9946	47.71
61.5	2,702,244	9,987	0.0037	0.9963	47.46
62.5	2,567,571	9,393	0.0037	0.9963	47.28
63.5	2,416,653	9,404	0.0039	0.9961	47.11
64.5	2,256,291	6,540	0.0029	0.9971	46.92
65.5	2,088,755	5,106	0.0024	0.9976	46.79
66.5	1,907,655	4,657	0.0024	0.9976	46.67
67.5	1,757,130	4,694	0.0027	0.9973	46.56
68.5	1,638,469	5,571	0.0034	0.9966	46.44
69.5	1,541,780	6,326	0.0041	0.9959	46.28
70.5	1,469,173	5,819	0.0040	0.9960	46.09
71.5	1,372,733	6,636	0.0048	0.9952	45.91
72.5	1,278,895	9,858	0.0077	0.9923	45.68
73.5	1,170,055	10,721	0.0092	0.9908	45.33
74.5	1,110,624	6,425	0.0058	0.9942	44.92
75.5	1,071,423	7,127	0.0067	0.9933	44.66
76.5	1,040,131	4,807	0.0046	0.9954	44.36
77.5	1,027,322	6,424	0.0063	0.9937	44.15
78.5	1,012,505	5,586	0.0055	0.9945	43.88

PEOPLES NATURAL GAS COMPANY LLC

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	993,565	5,267	0.0053	0.9947	43.64	
80.5	965,388	6,035	0.0063	0.9937	43.40	
81.5	933,730	1,425	0.0015	0.9985	43.13	
82.5	914,641	1,369	0.0015	0.9985	43.07	
83.5	903,190	779	0.0009	0.9991	43.00	
84.5	842,213	1,595	0.0019	0.9981	42.97	
85.5	796,326	1,811	0.0023	0.9977	42.88	
86.5	755,394	1,119	0.0015	0.9985	42.79	
87.5	731,644	2,900	0.0040	0.9960	42.72	
88.5	693,052	1,736	0.0025	0.9975	42.55	
89.5	656,769	1,051	0.0016	0.9984	42.45	
90.5	622,041	2,192	0.0035	0.9965	42.38	
91.5	588,440	2,751	0.0047	0.9953	42.23	
92.5	540,873	2,270	0.0042	0.9958	42.03	
93.5	488,388	23,857	0.0488	0.9512	41.86	
94.5	414,429	33,224	0.0802	0.9198	39.81	
95.5	324,179	70,723	0.2182	0.7818	36.62	
96.5	202,114	31,935	0.1580	0.8420	28.63	
97.5	115,374	501	0.0043	0.9957	24.11	
98.5	64,182	365	0.0057	0.9943	24.00	
99.5	7,546	200	0.0265	0.9735	23.87	
100.5	1,709	646	0.3779	0.6221	23.23	
101.5	1,078	165	0.1529	0.8471	14.45	
102.5	938	192	0.2047	0.7953	12.24	
103.5	803	59	0.0738	0.9262	9.74	
104.5	751	139	0.1851	0.8149	9.02	
105.5	612	29	0.0475	0.9525	7.35	
106.5	654	496	0.7593	0.2407	7.00	
107.5	166	103	0.6184	0.3816	1.69	
108.5	103	57	0.5522	0.4478	0.64	
109.5	46	40	0.8612	0.1388	0.29	
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

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

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	75,343,642	78,770	0.0010	0.9990	100.00
0.5	76,317,762	219,419	0.0029	0.9971	99.90
1.5	73,284,815	168,634	0.0023	0.9977	99.61
2.5	70,821,015	170,937	0.0024	0.9976	99.38
3.5	68,458,173	173,951	0.0025	0.9975	99.14
4.5	66,668,330	137,471	0.0021	0.9979	98.89
5.5	64,173,379	166,134	0.0026	0.9974	98.68
6.5	61,897,438	211,074	0.0034	0.9966	98.43
7.5	60,132,030	188,540	0.0031	0.9969	98.09
8.5	58,757,093	197,291	0.0034	0.9966	97.78
9.5	57,982,346	88,699	0.0015	0.9985	97.46
10.5	56,437,448	83,733	0.0015	0.9985	97.31
11.5	54,849,296	85,859	0.0016	0.9984	97.16
12.5	52,419,755	78,989	0.0015	0.9985	97.01
13.5	49,611,059	74,065	0.0015	0.9985	96.86
14.5	46,982,573	72,357	0.0015	0.9985	96.72
15.5	44,773,626	69,211	0.0015	0.9985	96.57
16.5	42,756,239	71,790	0.0017	0.9983	96.42
17.5	40,227,837	54,043	0.0013	0.9987	96.26
18.5	37,934,326	49,979	0.0013	0.9987	96.13
19.5	36,480,576	53,342	0.0015	0.9985	96.00
20.5	34,250,508	106,979	0.0031	0.9969	95.86
21.5	32,992,005	51,461	0.0016	0.9984	95.56
22.5	32,413,138	41,955	0.0013	0.9987	95.42
23.5	31,603,560	45,832	0.0015	0.9985	95.29
24.5	30,670,623	45,588	0.0015	0.9985	95.15
25.5	29,295,781	45,139	0.0015	0.9985	95.01
26.5	27,920,855	54,792	0.0020	0.9980	94.87
27.5	26,723,120	52,300	0.0020	0.9980	94.68
28.5	25,380,485	49,761	0.0020	0.9980	94.49
29.5	24,180,396	40,957	0.0017	0.9983	94.31
30.5	22,360,064	37,232	0.0017	0.9983	94.15
31.5	20,942,802	36,735	0.0018	0.9982	93.99
32.5	19,844,322	34,981	0.0018	0.9982	93.83
33.5	18,984,197	34,207	0.0018	0.9982	93.66
34.5	17,901,755	34,308	0.0019	0.9981	93.49
35.5	17,013,268	30,645	0.0018	0.9982	93.31
36.5	16,162,873	28,414	0.0018	0.9982	93.15
37.5	15,105,846	28,548	0.0019	0.9981	92.98
38.5	14,112,376	21,535	0.0015	0.9985	92.81

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			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	13,319,704	34,117	0.0026	0.9974	92.66
40.5	12,241,757	404,591	0.0331	0.9669	92.43
41.5	10,959,853	1,507,868	0.1376	0.8624	89.37
42.5	8,891,857	946,449	0.1064	0.8936	77.08
43.5	7,209,578	198,887	0.0276	0.9724	68.87
44.5	6,262,039	280,106	0.0447	0.9553	66.97
45.5	5,601,428	382,818	0.0683	0.9317	63.98
46.5	5,132,141	295,973	0.0577	0.9423	59.60
47.5	4,633,246	276,688	0.0597	0.9403	56.17
48.5	4,227,520	135,000	0.0319	0.9681	52.81
49.5	3,859,778	118,407	0.0307	0.9693	51.13
50.5	3,511,296	110,046	0.0313	0.9687	49.56
51.5	3,251,695	43,221	0.0133	0.9867	48.00
52.5	3,118,349	33,842	0.0109	0.9891	47.37
53.5	3,029,356	23,270	0.0077	0.9923	46.85
54.5	2,962,596	19,049	0.0064	0.9936	46.49
55.5	2,932,455	12,271	0.0042	0.9958	46.19
56.5	2,915,106	7,756	0.0027	0.9973	46.00
57.5	2,884,144	4,896	0.0017	0.9983	45.88
58.5	2,821,470	7,786	0.0028	0.9972	45.80
59.5	2,775,326	15,551	0.0056	0.9944	45.67
60.5	2,711,642	11,673	0.0043	0.9957	45.42
61.5	2,632,275	7,364	0.0028	0.9972	45.22
62.5	2,521,323	8,292	0.0033	0.9967	45.10
63.5	2,372,559	8,098	0.0034	0.9966	44.95
64.5	2,214,989	5,477	0.0025	0.9975	44.79
65.5	2,049,163	4,166	0.0020	0.9980	44.68
66.5	1,870,460	3,895	0.0021	0.9979	44.59
67.5	1,723,063	3,899	0.0023	0.9977	44.50
68.5	1,606,342	4,844	0.0030	0.9970	44.40
69.5	1,513,855	5,724	0.0038	0.9962	44.27
70.5	1,443,682	5,238	0.0036	0.9964	44.10
71.5	1,348,341	6,126	0.0045	0.9955	43.94
72.5	1,256,928	9,393	0.0075	0.9925	43.74
73.5	1,149,527	10,382	0.0090	0.9910	43.41
74.5	1,093,845	6,090	0.0056	0.9944	43.02
75.5	1,059,978	6,828	0.0064	0.9936	42.78
76.5	1,030,146	4,633	0.0045	0.9955	42.50
77.5	1,020,664	6,255	0.0061	0.9939	42.31
78.5	1,006,884	5,455	0.0054	0.9946	42.05

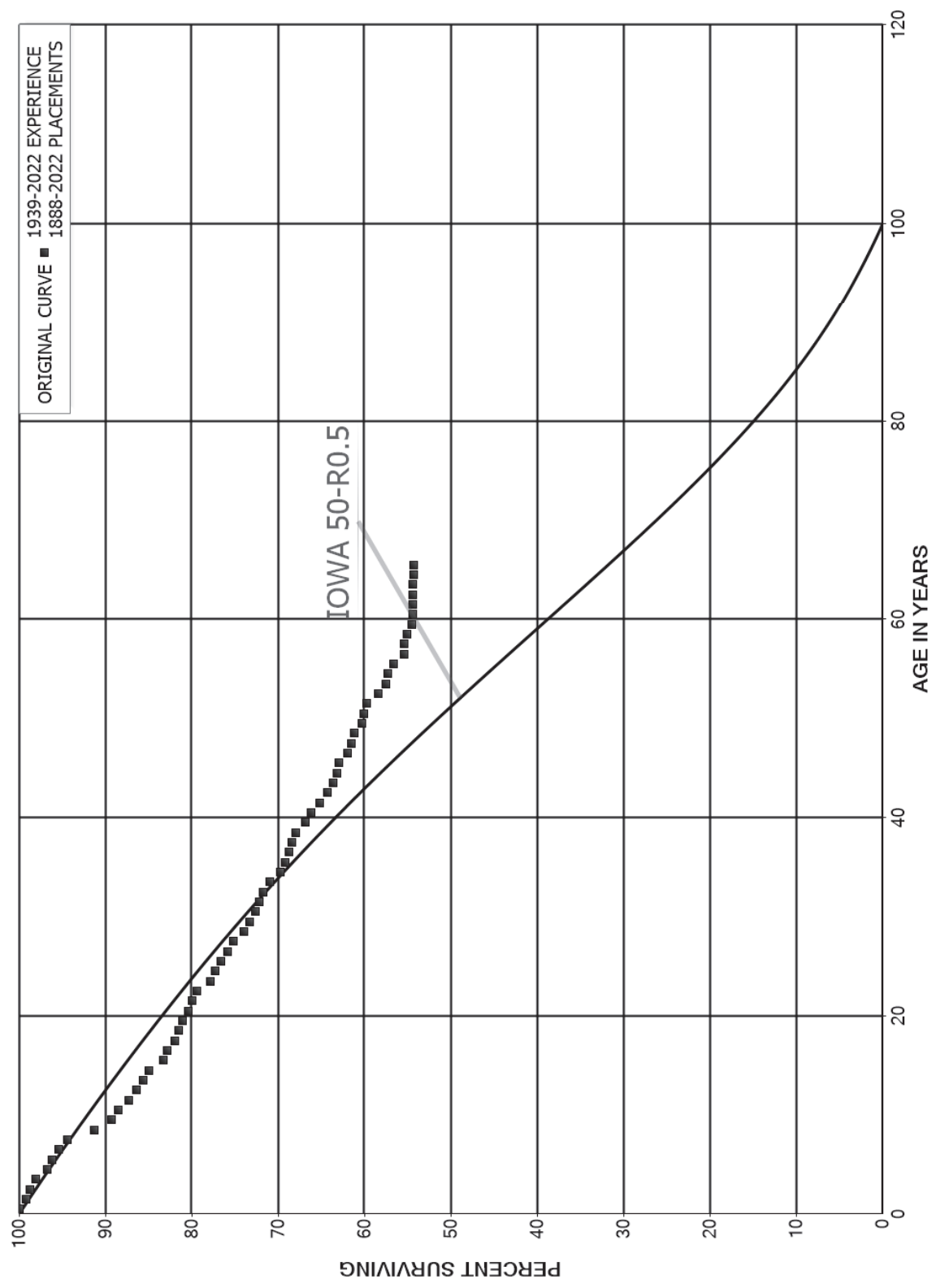
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			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	988,679	5,167	0.0052	0.9948	41.83	
80.5	961,596	5,949	0.0062	0.9938	41.61	
81.5	930,819	1,357	0.0015	0.9985	41.35	
82.5	912,953	1,335	0.0015	0.9985	41.29	
83.5	901,806	754	0.0008	0.9992	41.23	
84.5	841,367	1,582	0.0019	0.9981	41.19	
85.5	795,822	1,802	0.0023	0.9977	41.12	
86.5	754,999	1,114	0.0015	0.9985	41.02	
87.5	731,385	2,888	0.0039	0.9961	40.96	
88.5	692,852	1,733	0.0025	0.9975	40.80	
89.5	656,603	1,047	0.0016	0.9984	40.70	
90.5	621,899	2,188	0.0035	0.9965	40.64	
91.5	588,320	2,751	0.0047	0.9953	40.49	
92.5	540,873	2,270	0.0042	0.9958	40.30	
93.5	488,388	23,857	0.0488	0.9512	40.13	
94.5	414,429	33,224	0.0802	0.9198	38.17	
95.5	324,179	70,723	0.2182	0.7818	35.11	
96.5	202,114	31,935	0.1580	0.8420	27.45	
97.5	115,374	501	0.0043	0.9957	23.11	
98.5	64,182	365	0.0057	0.9943	23.01	
99.5	7,546	200	0.0265	0.9735	22.88	
100.5	1,709	646	0.3779	0.6221	22.28	
101.5	1,078	165	0.1529	0.8471	13.86	
102.5	938	192	0.2047	0.7953	11.74	
103.5	803	59	0.0738	0.9262	9.34	
104.5	751	139	0.1851	0.8149	8.65	
105.5	612	29	0.0475	0.9525	7.05	
106.5	654	496	0.7593	0.2407	6.71	
107.5	166	103	0.6184	0.3816	1.62	
108.5	103	57	0.5522	0.4478	0.62	
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  
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

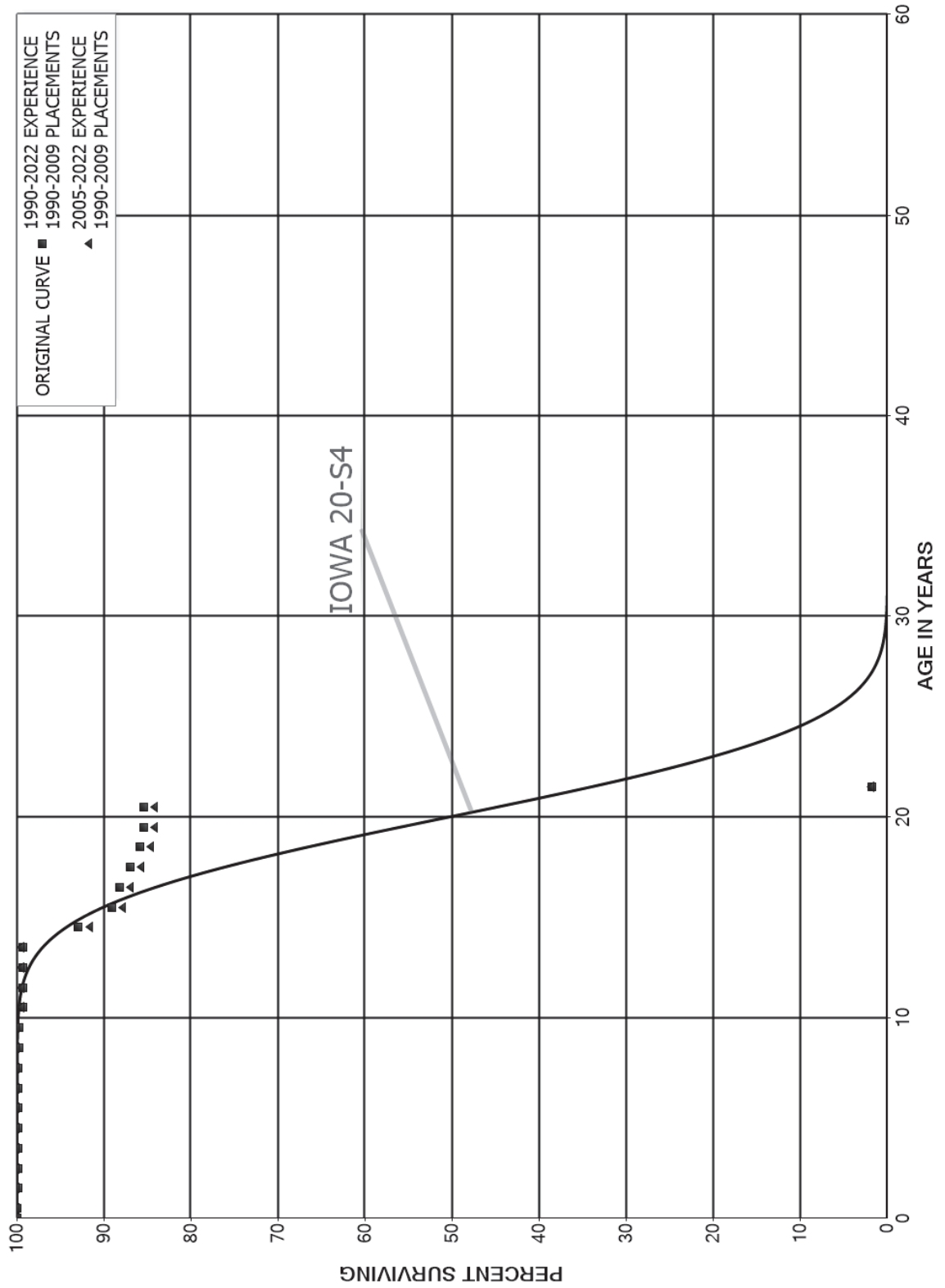
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

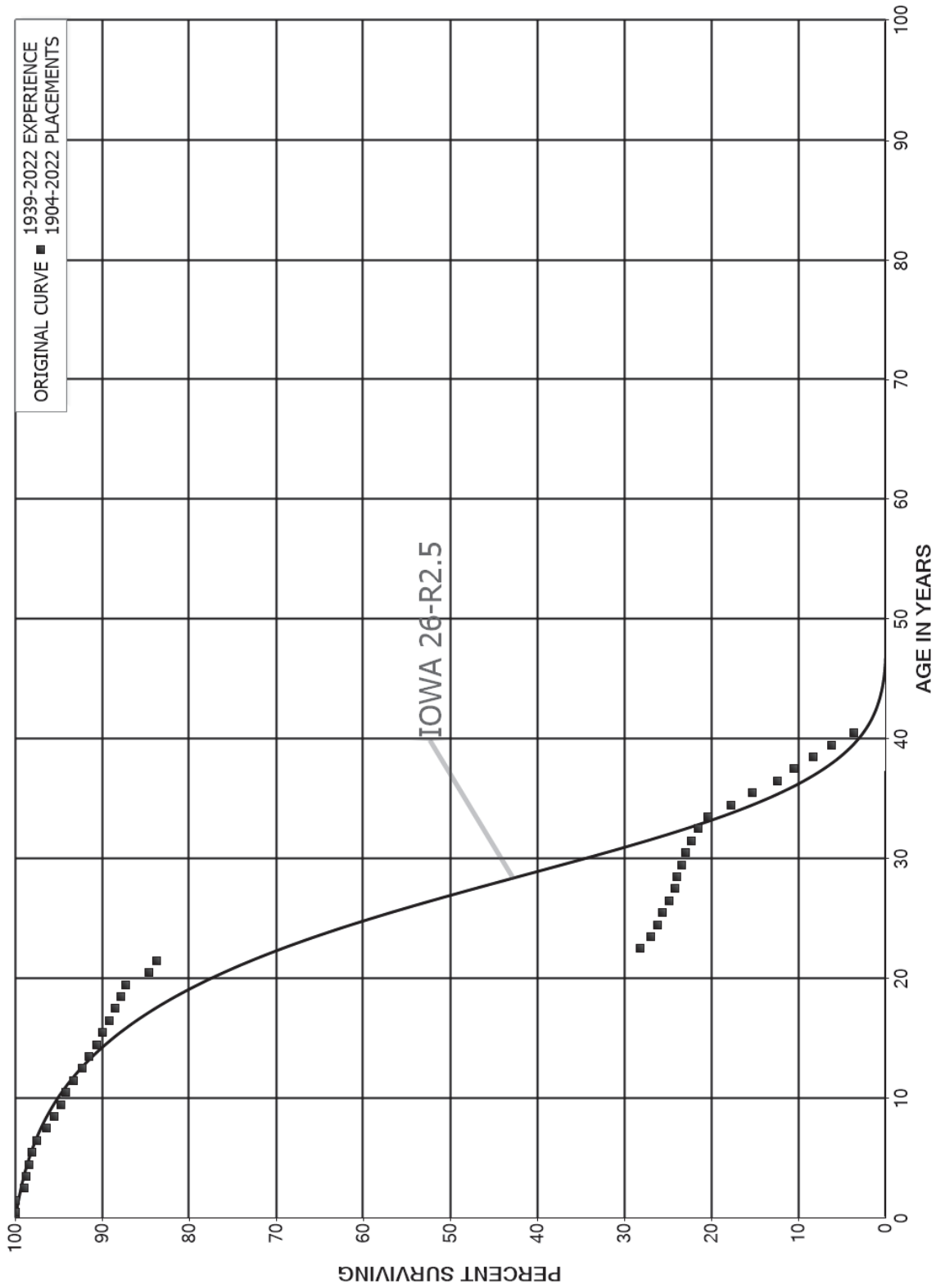
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 387.00 OTHER EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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



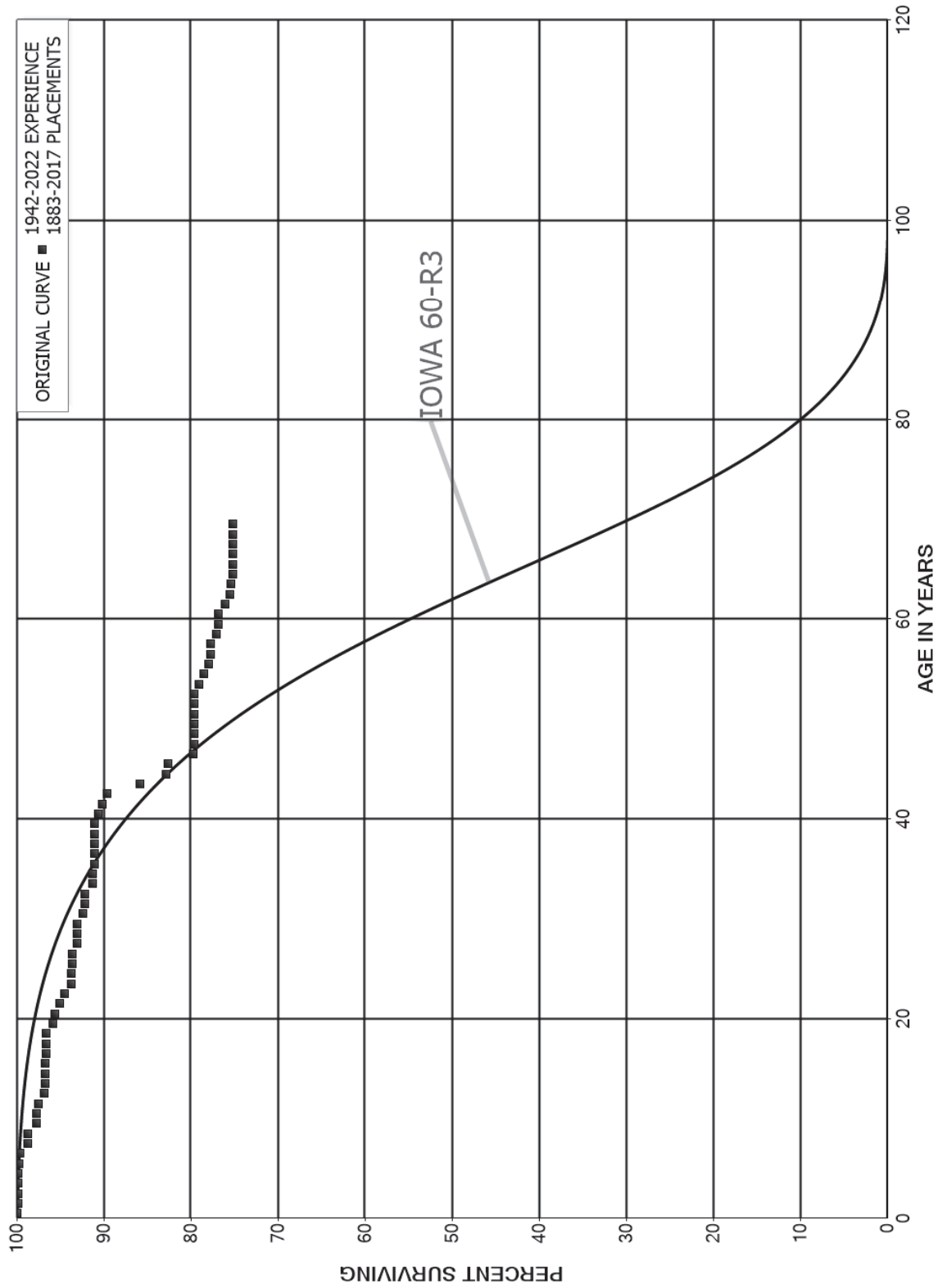
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 389.02 LAND RIGHTS AND RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

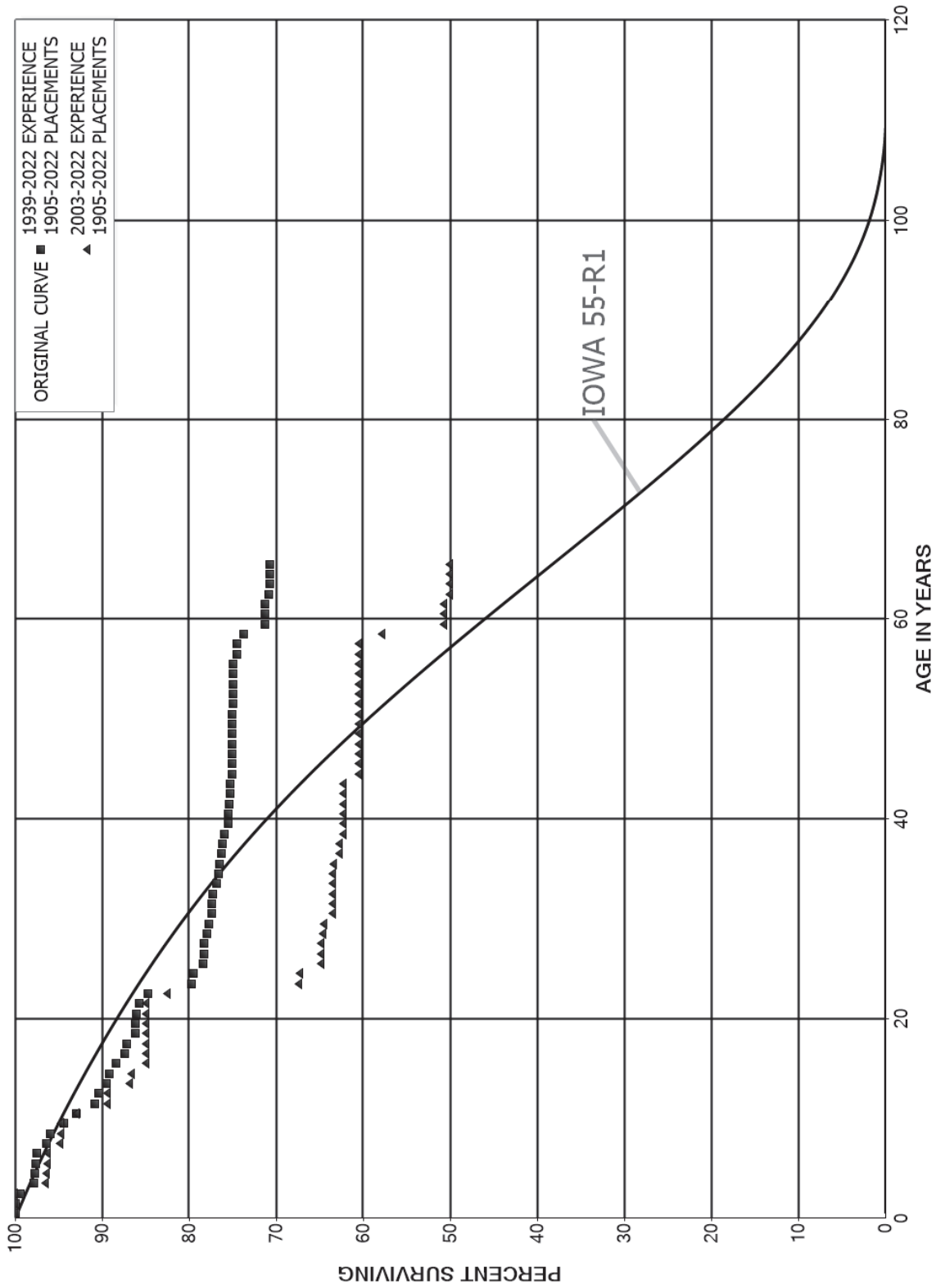
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

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	28,944,158	2,286	0.0001	0.9999	100.00
0.5	26,002,888	15,768	0.0006	0.9994	99.99
1.5	25,657,871	136,901	0.0053	0.9947	99.93
2.5	23,880,966	379,538	0.0159	0.9841	99.40
3.5	22,899,752	21,630	0.0009	0.9991	97.82
4.5	21,364,181	32,436	0.0015	0.9985	97.73
5.5	19,949,170	11,001	0.0006	0.9994	97.58
6.5	16,856,071	201,128	0.0119	0.9881	97.52
7.5	15,507,431	65,276	0.0042	0.9958	96.36
8.5	12,228,884	205,687	0.0168	0.9832	95.95
9.5	11,016,815	159,073	0.0144	0.9856	94.34
10.5	9,296,902	217,239	0.0234	0.9766	92.98
11.5	7,557,353	30,977	0.0041	0.9959	90.81
12.5	4,967,190	53,237	0.0107	0.9893	90.43
13.5	4,541,330	14,089	0.0031	0.9969	89.46
14.5	4,454,138	40,191	0.0090	0.9910	89.19
15.5	4,348,615	46,204	0.0106	0.9894	88.38
16.5	4,190,015	12,413	0.0030	0.9970	87.44
17.5	4,049,174	47,327	0.0117	0.9883	87.18
18.5	3,820,153	591	0.0002	0.9998	86.17
19.5	4,232,796	2,169	0.0005	0.9995	86.15
20.5	4,094,597	16,403	0.0040	0.9960	86.11
21.5	4,174,291	49,841	0.0119	0.9881	85.76
22.5	4,013,853	236,112	0.0588	0.9412	84.74
23.5	3,734,611	9,887	0.0026	0.9974	79.75
24.5	3,254,304	44,795	0.0138	0.9862	79.54
25.5	2,736,792	5,075	0.0019	0.9981	78.45
26.5	2,500,025		0.0000	1.0000	78.30
27.5	2,089,903	7,853	0.0038	0.9962	78.30
28.5	2,330,605	8,490	0.0036	0.9964	78.01
29.5	2,260,034	9,219	0.0041	0.9959	77.72
30.5	2,284,079	654	0.0003	0.9997	77.41
31.5	1,724,277	3,001	0.0017	0.9983	77.38
32.5	1,762,909	9,756	0.0055	0.9945	77.25
33.5	1,747,143	5,797	0.0033	0.9967	76.82
34.5	1,708,314	1,861	0.0011	0.9989	76.57
35.5	1,609,615	4,598	0.0029	0.9971	76.48
36.5	1,567,961	1,761	0.0011	0.9989	76.27
37.5	1,461,581	4,698	0.0032	0.9968	76.18
38.5	1,366,862	8,020	0.0059	0.9941	75.94



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

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	1,134,202		0.0000	1.0000	75.49
40.5	753,424	413	0.0005	0.9995	75.49
41.5	623,226	1,350	0.0022	0.9978	75.45
42.5	327,930		0.0000	1.0000	75.28
43.5	274,173	751	0.0027	0.9973	75.28
44.5	271,994		0.0000	1.0000	75.08
45.5	134,667	12	0.0001	0.9999	75.08
46.5	135,413		0.0000	1.0000	75.07
47.5	129,336		0.0000	1.0000	75.07
48.5	126,767		0.0000	1.0000	75.07
49.5	125,366		0.0000	1.0000	75.07
50.5	123,429	277	0.0022	0.9978	75.07
51.5	118,681		0.0000	1.0000	74.90
52.5	116,793		0.0000	1.0000	74.90
53.5	114,593		0.0000	1.0000	74.90
54.5	117,932		0.0000	1.0000	74.90
55.5	112,003	562	0.0050	0.9950	74.90
56.5	107,286		0.0000	1.0000	74.53
57.5	106,720	1,218	0.0114	0.9886	74.53
58.5	98,256	3,219	0.0328	0.9672	73.68
59.5	93,618		0.0000	1.0000	71.26
60.5	54,309		0.0000	1.0000	71.26
61.5	52,641	308	0.0059	0.9941	71.26
62.5	45,691	74	0.0016	0.9984	70.85
63.5	44,878		0.0000	1.0000	70.73
64.5	44,319		0.0000	1.0000	70.73
65.5	37,628		0.0000	1.0000	70.73
66.5	37,688		0.0000	1.0000	70.73
67.5	36,396		0.0000	1.0000	70.73
68.5	35,840		0.0000	1.0000	70.73
69.5	34,121		0.0000	1.0000	70.73
70.5	32,275		0.0000	1.0000	70.73
71.5	31,593		0.0000	1.0000	70.73
72.5	10,998		0.0000	1.0000	70.73
73.5	11,216		0.0000	1.0000	70.73
74.5	11,216	75	0.0067	0.9933	70.73
75.5	10,512		0.0000	1.0000	70.26
76.5	4,548		0.0000	1.0000	70.26
77.5	4,257		0.0000	1.0000	70.26
78.5	4,257	125	0.0294	0.9706	70.26

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

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	4,132	936	0.2265	0.7735	68.20	
80.5	3,196	363	0.1136	0.8864	52.75	
81.5	2,833		0.0000	1.0000	46.76	
82.5	2,833		0.0000	1.0000	46.76	
83.5	2,833		0.0000	1.0000	46.76	
84.5	6,651		0.0000	1.0000	46.76	
85.5	11,319		0.0000	1.0000	46.76	
86.5	11,319		0.0000	1.0000	46.76	
87.5	11,319		0.0000	1.0000	46.76	
88.5	11,319	906	0.0800	0.9200	46.76	
89.5	9,826		0.0000	1.0000	43.02	
90.5	6,008		0.0000	1.0000	43.02	
91.5	6,008		0.0000	1.0000	43.02	
92.5	6,008		0.0000	1.0000	43.02	
93.5	6,008	4,764	0.7930	0.2070	43.02	
94.5	218		0.0000	1.0000	8.91	
95.5	218		0.0000	1.0000	8.91	
96.5	218		0.0000	1.0000	8.91	
97.5	218		0.0000	1.0000	8.91	
98.5	218		0.0000	1.0000	8.91	
99.5	218		0.0000	1.0000	8.91	
100.5	218		0.0000	1.0000	8.91	
101.5	218		0.0000	1.0000	8.91	
102.5	218		0.0000	1.0000	8.91	
103.5	218		0.0000	1.0000	8.91	
104.5	218		0.0000	1.0000	8.91	
105.5	218		0.0000	1.0000	8.91	
106.5	218		0.0000	1.0000	8.91	
107.5	218		0.0000	1.0000	8.91	
108.5	218		0.0000	1.0000	8.91	
109.5	218		0.0000	1.0000	8.91	
110.5	218		0.0000	1.0000	8.91	
111.5	218		0.0000	1.0000	8.91	
112.5	218		0.0000	1.0000	8.91	
113.5	218		0.0000	1.0000	8.91	
114.5	218		0.0000	1.0000	8.91	
115.5	218		0.0000	1.0000	8.91	
116.5	218		0.0000	1.0000	8.91	
117.5	218		0.0000	1.0000	8.91	

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2022			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	14,625,648		0.0000	1.0000	100.00
0.5	11,240,671		0.0000	1.0000	100.00
1.5	11,282,566		0.0000	1.0000	100.00
2.5	10,185,845	363,336	0.0357	0.9643	100.00
3.5	9,589,100	16,747	0.0017	0.9983	96.43
4.5	10,134,935	5,250	0.0005	0.9995	96.26
5.5	9,983,687		0.0000	1.0000	96.21
6.5	7,014,235	108,630	0.0155	0.9845	96.21
7.5	6,441,334	4,924	0.0008	0.9992	94.72
8.5	5,196,517		0.0000	1.0000	94.65
9.5	5,133,050	95,838	0.0187	0.9813	94.65
10.5	4,982,723	193,133	0.0388	0.9612	92.88
11.5	3,641,735		0.0000	1.0000	89.28
12.5	1,550,905	43,901	0.0283	0.9717	89.28
13.5	1,362,008	4,111	0.0030	0.9970	86.76
14.5	1,326,658	25,595	0.0193	0.9807	86.50
15.5	1,376,423		0.0000	1.0000	84.83
16.5	1,209,949		0.0000	1.0000	84.83
17.5	1,239,278		0.0000	1.0000	84.83
18.5	1,142,828		0.0000	1.0000	84.83
19.5	1,185,310		0.0000	1.0000	84.83
20.5	1,259,862		0.0000	1.0000	84.83
21.5	1,256,282	35,571	0.0283	0.9717	84.83
22.5	1,275,439	234,716	0.1840	0.8160	82.42
23.5	1,132,426	925	0.0008	0.9992	67.26
24.5	1,087,527	40,000	0.0368	0.9632	67.20
25.5	917,670		0.0000	1.0000	64.73
26.5	761,799		0.0000	1.0000	64.73
27.5	664,258	2,096	0.0032	0.9968	64.73
28.5	597,558	1,537	0.0026	0.9974	64.53
29.5	525,727	8,133	0.0155	0.9845	64.36
30.5	552,540		0.0000	1.0000	63.36
31.5	502,333		0.0000	1.0000	63.36
32.5	508,409		0.0000	1.0000	63.36
33.5	505,714		0.0000	1.0000	63.36
34.5	497,634	712	0.0014	0.9986	63.36
35.5	416,326	4,125	0.0099	0.9901	63.27
36.5	415,497		0.0000	1.0000	62.65
37.5	323,974	2,634	0.0081	0.9919	62.65
38.5	241,738		0.0000	1.0000	62.14

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			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	98,066		0.0000	1.0000	62.14
40.5	29,417		0.0000	1.0000	62.14
41.5	32,322		0.0000	1.0000	62.14
42.5	23,734		0.0000	1.0000	62.14
43.5	26,248	751	0.0286	0.9714	62.14
44.5	28,164		0.0000	1.0000	60.36
45.5	30,622		0.0000	1.0000	60.36
46.5	28,162		0.0000	1.0000	60.36
47.5	23,935		0.0000	1.0000	60.36
48.5	25,953		0.0000	1.0000	60.36
49.5	26,371		0.0000	1.0000	60.36
50.5	26,491		0.0000	1.0000	60.36
51.5	25,878		0.0000	1.0000	60.36
52.5	26,436		0.0000	1.0000	60.36
53.5	24,800		0.0000	1.0000	60.36
54.5	22,722		0.0000	1.0000	60.36
55.5	24,192		0.0000	1.0000	60.36
56.5	28,025		0.0000	1.0000	60.36
57.5	28,025	1,218	0.0435	0.9565	60.36
58.5	26,220	3,219	0.1228	0.8772	57.73
59.5	21,582		0.0000	1.0000	50.65
60.5	21,582		0.0000	1.0000	50.65
61.5	20,945	308	0.0147	0.9853	50.65
62.5	19,754		0.0000	1.0000	49.90
63.5	19,015		0.0000	1.0000	49.90
64.5	18,456		0.0000	1.0000	49.90
65.5	11,705		0.0000	1.0000	49.90
66.5	11,705		0.0000	1.0000	49.90
67.5	10,548		0.0000	1.0000	49.90
68.5	9,991		0.0000	1.0000	49.90
69.5	8,172		0.0000	1.0000	49.90
70.5	7,992		0.0000	1.0000	49.90
71.5	6,494		0.0000	1.0000	49.90
72.5	7,728		0.0000	1.0000	49.90
73.5	8,382		0.0000	1.0000	49.90
74.5	8,662	75	0.0087	0.9913	49.90
75.5	7,959		0.0000	1.0000	49.47
76.5	1,995		0.0000	1.0000	49.47
77.5	1,704		0.0000	1.0000	49.47
78.5	1,704	125	0.0734	0.9266	49.47

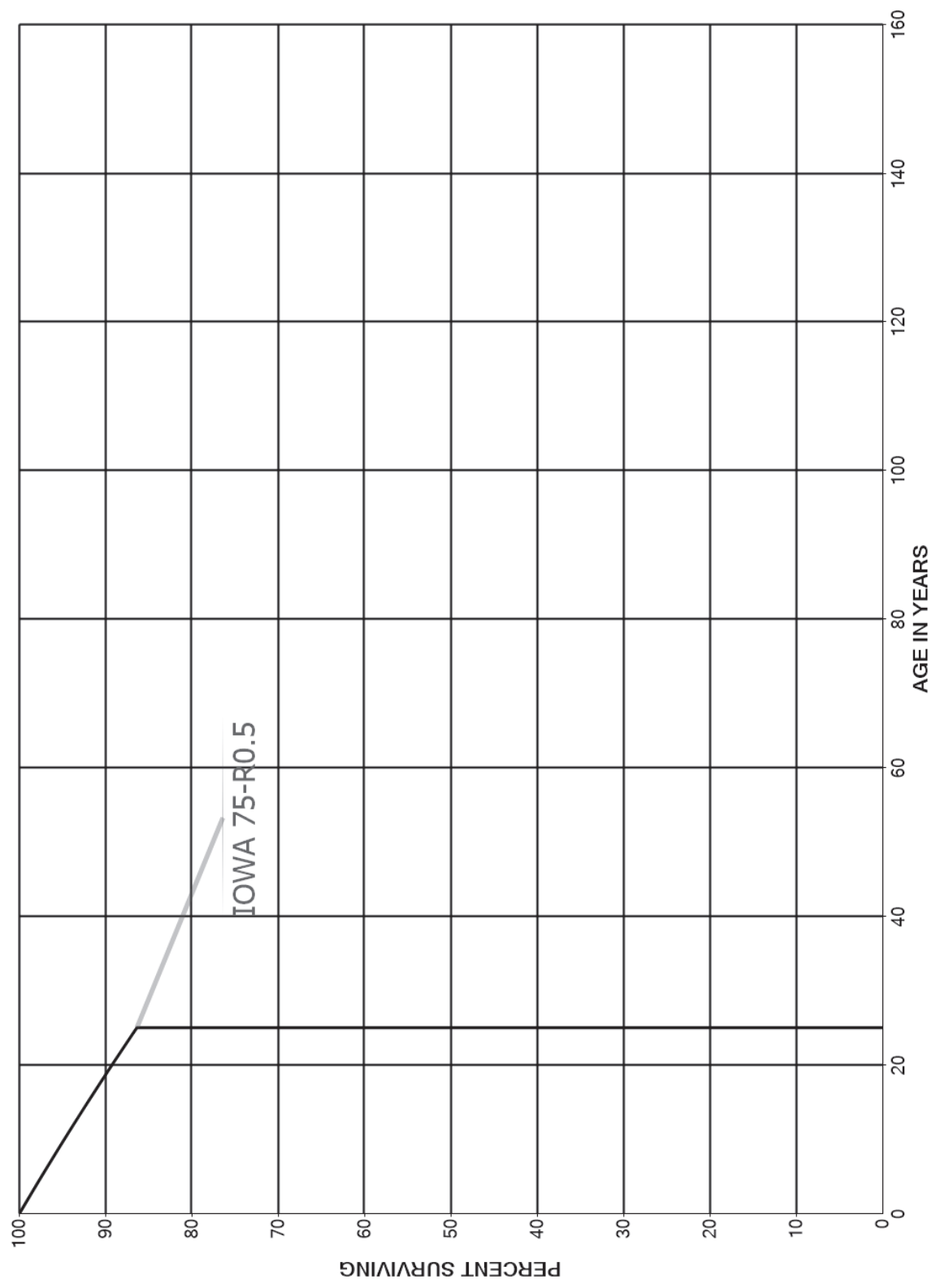
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - OWNED

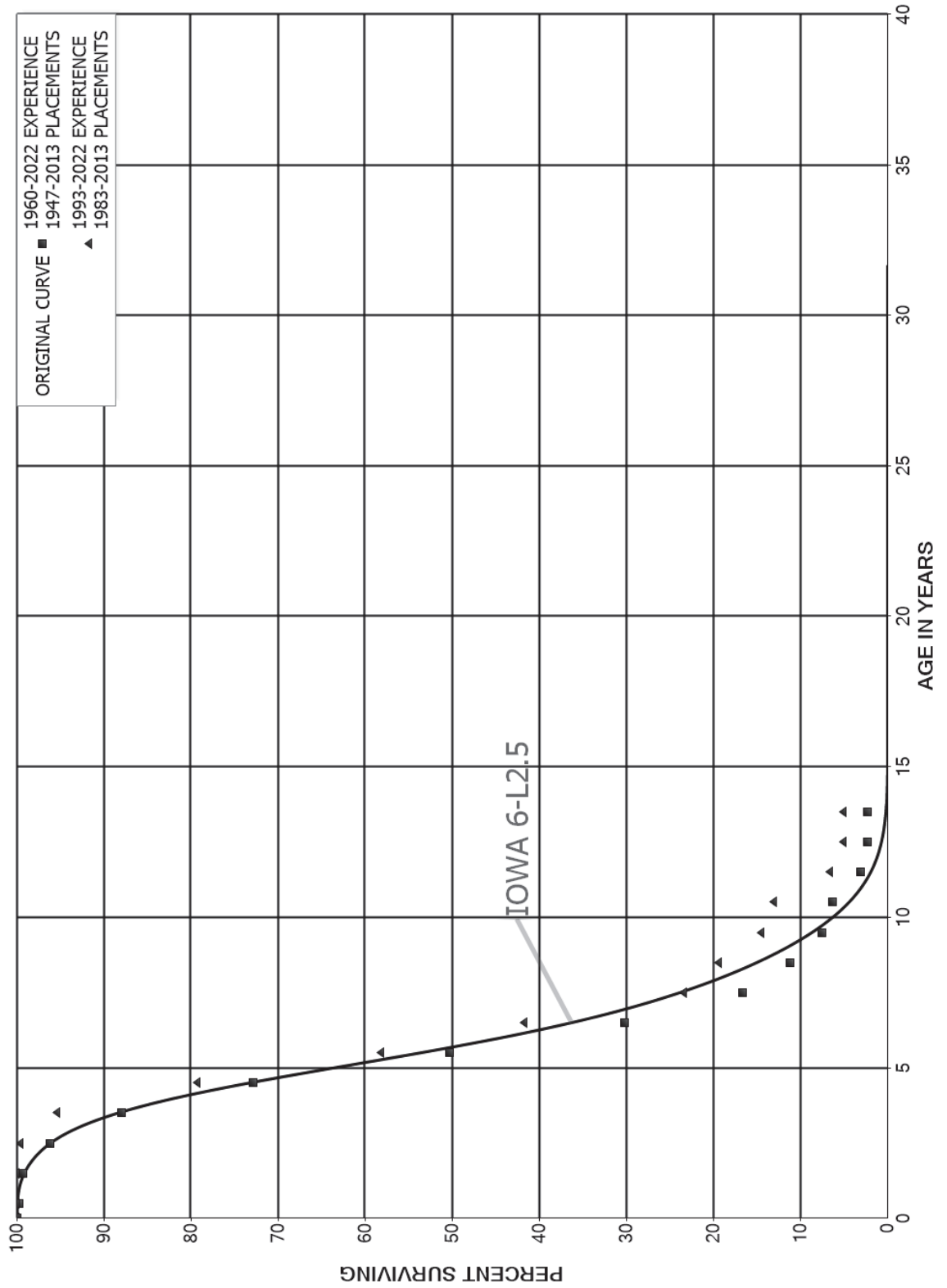
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022			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	1,579	936	0.5928	0.4072	45.84	
80.5	643	363	0.5645	0.4355	18.67	
81.5	280		0.0000	1.0000	8.13	
82.5	280		0.0000	1.0000	8.13	
83.5	280		0.0000	1.0000	8.13	
84.5	280		0.0000	1.0000	8.13	
85.5	224		0.0000	1.0000	8.13	
86.5	8,806		0.0000	1.0000	8.13	
87.5	9,712		0.0000	1.0000	8.13	
88.5	9,712	906	0.0932	0.9068	8.13	
89.5	8,806		0.0000	1.0000	7.37	
90.5	4,988		0.0000	1.0000	7.37	
91.5	5,790		0.0000	1.0000	7.37	
92.5	5,790		0.0000	1.0000	7.37	
93.5	5,790	4,764	0.8228	0.1772	7.37	
94.5					1.31	
95.5						
96.5						
97.5	218		0.0000			
98.5	218		0.0000			
99.5	218		0.0000			
100.5	218		0.0000			
101.5	218		0.0000			
102.5	218		0.0000			
103.5	218		0.0000			
104.5	218		0.0000			
105.5	218		0.0000			
106.5	218		0.0000			
107.5	218		0.0000			
108.5	218		0.0000			
109.5	218		0.0000			
110.5	218		0.0000			
111.5	218		0.0000			
112.5	218		0.0000			
113.5	218		0.0000			
114.5	218		0.0000			
115.5	218		0.0000			
116.5	218		0.0000			
117.5						

PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 390.01 STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE  
 SMOOTH SURVIVOR CURVE



PEOPLES NATURAL GAS COMPANY LLC  
 ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - AUTOMOBILES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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					



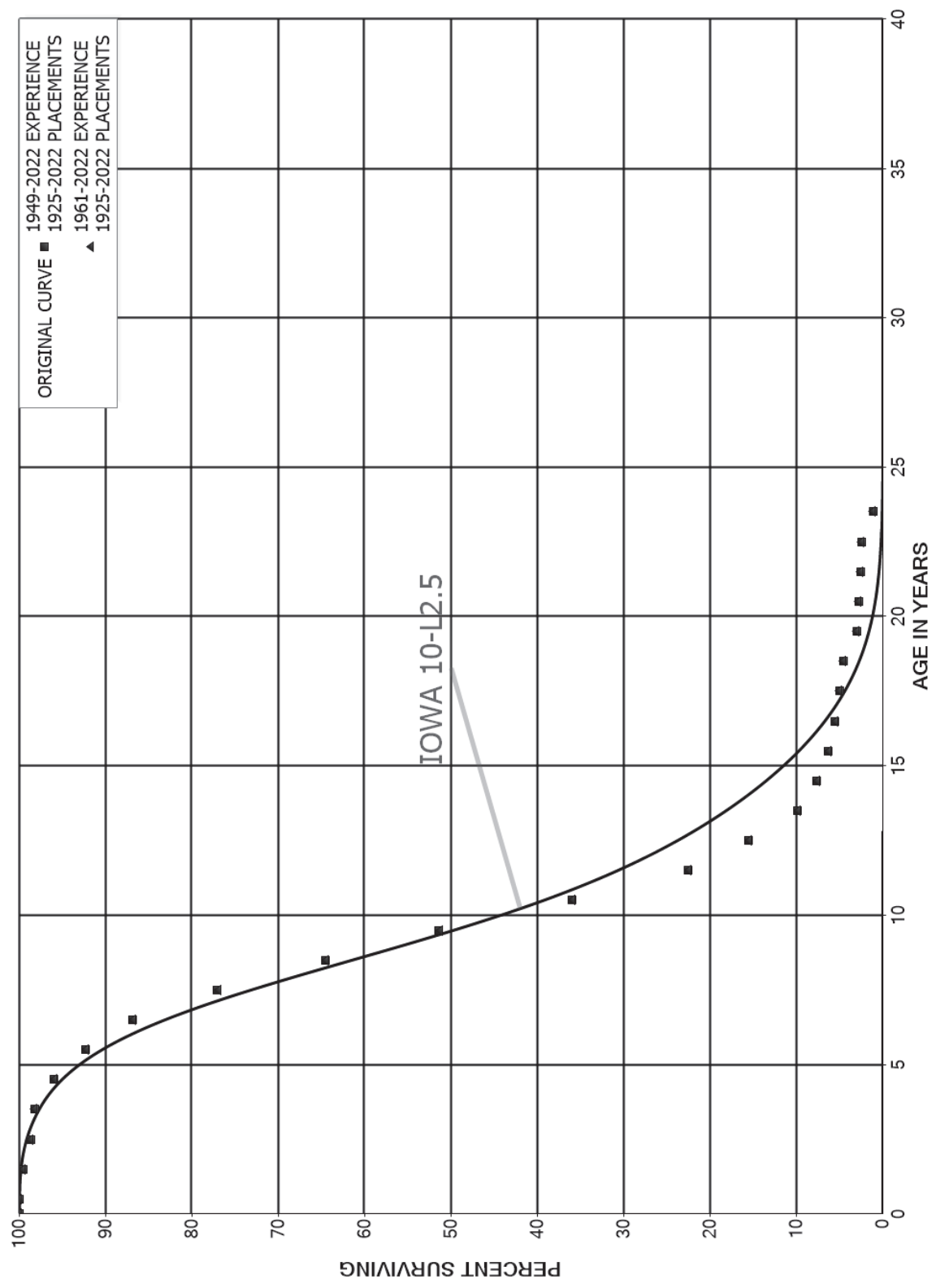
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022			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	107,741,597	13,885	0.0001	0.9999	100.00
0.5	105,425,634	546,859	0.0052	0.9948	99.99
1.5	94,063,051	778,103	0.0083	0.9917	99.47
2.5	84,425,879	398,216	0.0047	0.9953	98.65
3.5	75,725,517	1,745,864	0.0231	0.9769	98.18
4.5	67,115,310	2,563,741	0.0382	0.9618	95.92
5.5	61,217,741	3,568,232	0.0583	0.9417	92.25
6.5	56,070,345	6,341,794	0.1131	0.8869	86.88
7.5	50,994,595	8,266,290	0.1621	0.8379	77.05
8.5	40,453,859	8,278,171	0.2046	0.7954	64.56
9.5	31,299,595	9,367,573	0.2993	0.7007	51.35
10.5	21,574,263	8,095,972	0.3753	0.6247	35.98
11.5	13,859,715	4,290,481	0.3096	0.6904	22.48
12.5	9,900,793	3,645,659	0.3682	0.6318	15.52
13.5	6,349,964	1,425,569	0.2245	0.7755	9.81
14.5	7,088,696	1,277,175	0.1802	0.8198	7.60
15.5	5,853,534	723,905	0.1237	0.8763	6.23
16.5	5,063,118	450,035	0.0889	0.9111	5.46
17.5	4,615,386	420,702	0.0912	0.9088	4.98
18.5	4,215,189	1,422,085	0.3374	0.6626	4.52
19.5	2,766,769	285,956	0.1034	0.8966	3.00
20.5	2,459,586	126,889	0.0516	0.9484	2.69
21.5	2,331,136	129,460	0.0555	0.9445	2.55
22.5	2,211,786	1,269,480	0.5740	0.4260	2.41
23.5	288,307	7,152	0.0248	0.9752	1.03
24.5	282,563	3,603	0.0128	0.9872	1.00
25.5	277,252	1,986	0.0072	0.9928	0.99
26.5	275,865	59,338	0.2151	0.7849	0.98
27.5	215,927	121,929	0.5647	0.4353	0.77
28.5	94,800	3,010	0.0318	0.9682	0.33
29.5	90,988	2,211	0.0243	0.9757	0.32
30.5	88,777	3,833	0.0432	0.9568	0.32
31.5	84,945	975	0.0115	0.9885	0.30
32.5	84,841	13,339	0.1572	0.8428	0.30
33.5	70,631	2,455	0.0348	0.9652	0.25
34.5	68,176	26,545	0.3894	0.6106	0.24
35.5	41,631		0.0000	1.0000	0.15
36.5	41,631	24,444	0.5872	0.4128	0.15
37.5	17,187	15,319	0.8913	0.1087	0.06
38.5	1,868		0.0000	1.0000	0.01

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			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	1,868		0.0000	1.0000	0.01
40.5	1,868	300	0.1606	0.8394	0.01
41.5	1,568	50	0.0319	0.9681	0.01
42.5	1,518	638	0.4201	0.5799	0.01
43.5	880		0.0000	1.0000	0.00
44.5	880	220	0.2499	0.7501	0.00
45.5	660	186	0.2817	0.7183	0.00
46.5	474	346	0.7301	0.2699	0.00
47.5	128		0.0000	1.0000	0.00
48.5	128		0.0000	1.0000	0.00
49.5	128	128	1.0000		0.00
50.5					

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

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	105,443,061	13,885	0.0001	0.9999	100.00
0.5	103,473,861	546,859	0.0053	0.9947	99.99
1.5	92,504,238	778,103	0.0084	0.9916	99.46
2.5	83,236,990	398,216	0.0048	0.9952	98.62
3.5	74,918,214	1,745,864	0.0233	0.9767	98.15
4.5	66,602,209	2,563,741	0.0385	0.9615	95.86
5.5	60,783,164	3,568,232	0.0587	0.9413	92.17
6.5	55,701,395	6,341,794	0.1139	0.8861	86.76
7.5	50,751,757	8,266,290	0.1629	0.8371	76.88
8.5	40,298,928	8,278,171	0.2054	0.7946	64.36
9.5	31,222,214	9,367,573	0.3000	0.7000	51.14
10.5	21,556,606	8,095,972	0.3756	0.6244	35.80
11.5	13,847,286	4,290,481	0.3098	0.6902	22.35
12.5	9,898,221	3,645,659	0.3683	0.6317	15.43
13.5	6,349,080	1,425,569	0.2245	0.7755	9.74
14.5	7,087,812	1,277,175	0.1802	0.8198	7.56
15.5	5,852,650	723,905	0.1237	0.8763	6.20
16.5	5,062,234	450,035	0.0889	0.9111	5.43
17.5	4,614,502	420,702	0.0912	0.9088	4.95
18.5	4,214,305	1,422,085	0.3374	0.6626	4.50
19.5	2,765,885	285,956	0.1034	0.8966	2.98
20.5	2,459,586	126,889	0.0516	0.9484	2.67
21.5	2,331,136	129,460	0.0555	0.9445	2.53
22.5	2,211,786	1,269,480	0.5740	0.4260	2.39
23.5	288,307	7,152	0.0248	0.9752	1.02
24.5	282,563	3,603	0.0128	0.9872	0.99
25.5	277,252	1,986	0.0072	0.9928	0.98
26.5	275,865	59,338	0.2151	0.7849	0.97
27.5	215,927	121,929	0.5647	0.4353	0.76
28.5	94,800	3,010	0.0318	0.9682	0.33
29.5	90,988	2,211	0.0243	0.9757	0.32
30.5	88,777	3,833	0.0432	0.9568	0.31
31.5	84,945	975	0.0115	0.9885	0.30
32.5	84,841	13,339	0.1572	0.8428	0.30
33.5	70,631	2,455	0.0348	0.9652	0.25
34.5	68,176	26,545	0.3894	0.6106	0.24
35.5	41,631		0.0000	1.0000	0.15
36.5	41,631	24,444	0.5872	0.4128	0.15
37.5	17,187	15,319	0.8913	0.1087	0.06
38.5	1,868		0.0000	1.0000	0.01

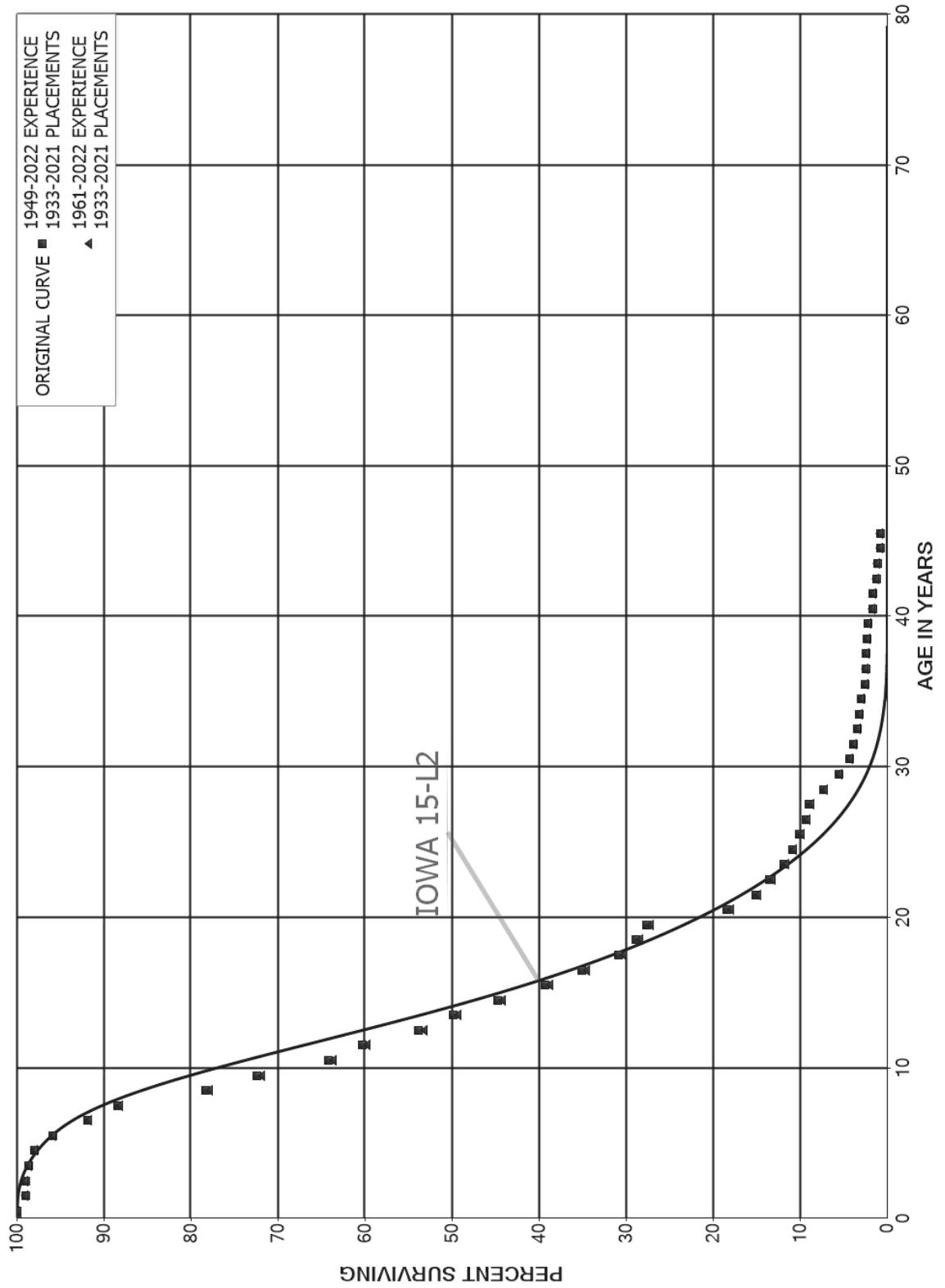
PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			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	1,868		0.0000	1.0000	0.01
40.5	1,868	300	0.1606	0.8394	0.01
41.5	1,568	50	0.0319	0.9681	0.01
42.5	1,518	638	0.4201	0.5799	0.01
43.5	880		0.0000	1.0000	0.00
44.5	880	220	0.2499	0.7501	0.00
45.5	660	186	0.2817	0.7183	0.00
46.5	474	346	0.7301	0.2699	0.00
47.5	128		0.0000	1.0000	0.00
48.5	128		0.0000	1.0000	0.00
49.5	128	128	1.0000		0.00
50.5					

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



PEOPLES NATURAL GAS COMPANY LLC

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

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

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

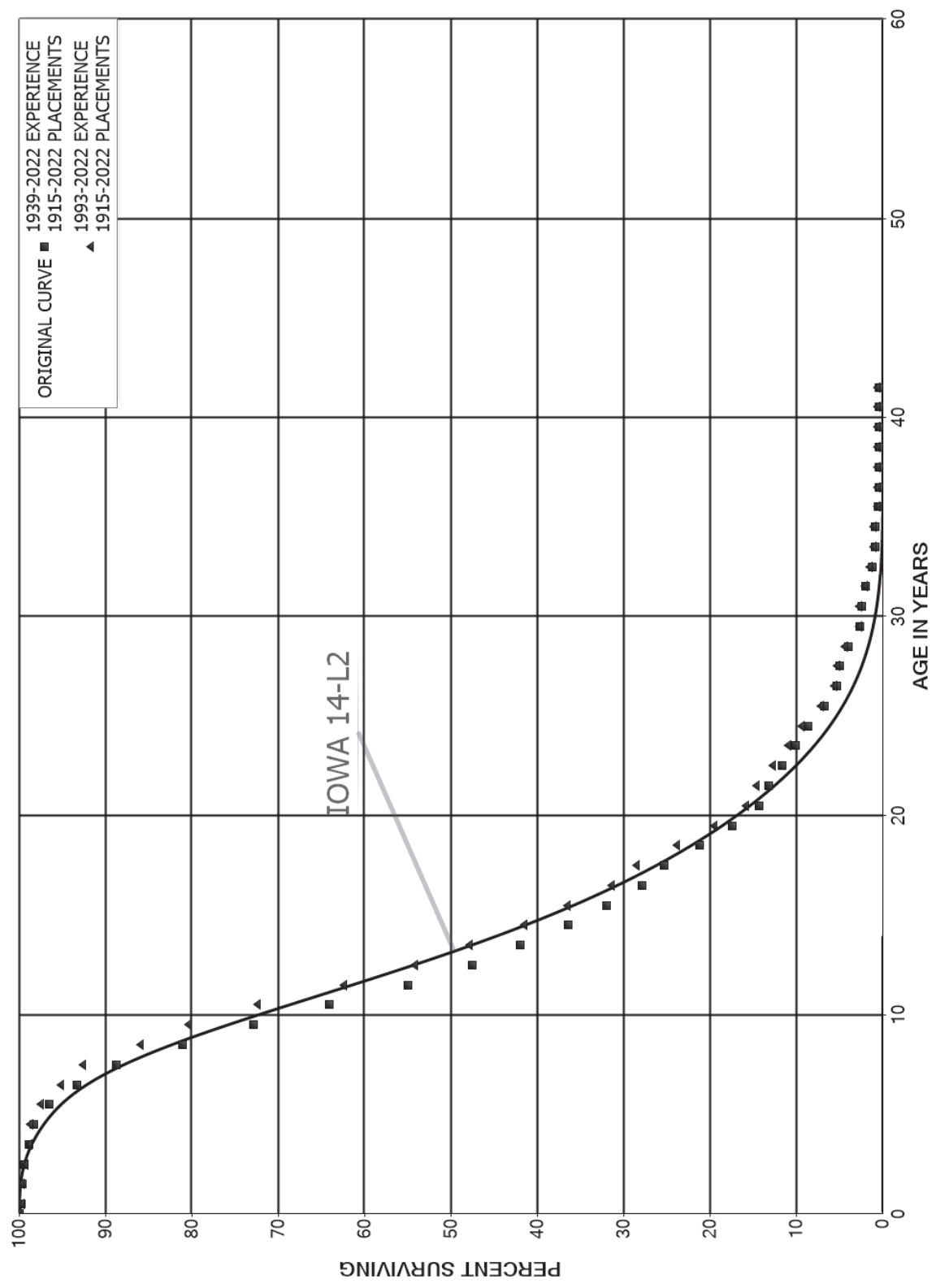
PEOPLES NATURAL GAS COMPANY LLC

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  
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES NATURAL GAS COMPANY LLC

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	39,202,036	110,253	0.0028	0.9972	100.00
0.5	38,147,967	25,256	0.0007	0.9993	99.72
1.5	37,153,404	114,590	0.0031	0.9969	99.65
2.5	35,051,602	168,920	0.0048	0.9952	99.35
3.5	33,657,487	206,137	0.0061	0.9939	98.87
4.5	31,550,838	567,902	0.0180	0.9820	98.26
5.5	29,213,729	975,693	0.0334	0.9666	96.49
6.5	27,468,414	1,331,081	0.0485	0.9515	93.27
7.5	24,788,211	2,151,862	0.0868	0.9132	88.75
8.5	21,962,908	2,211,745	0.1007	0.8993	81.05
9.5	19,205,409	2,328,771	0.1213	0.8787	72.88
10.5	16,143,583	2,301,060	0.1425	0.8575	64.05
11.5	13,269,700	1,778,260	0.1340	0.8660	54.92
12.5	11,419,597	1,360,684	0.1192	0.8808	47.56
13.5	10,082,360	1,333,248	0.1322	0.8678	41.89
14.5	8,495,460	1,022,879	0.1204	0.8796	36.35
15.5	7,203,601	944,304	0.1311	0.8689	31.97
16.5	6,249,420	571,458	0.0914	0.9086	27.78
17.5	5,729,143	922,134	0.1610	0.8390	25.24
18.5	4,560,410	812,719	0.1782	0.8218	21.18
19.5	3,682,813	654,656	0.1778	0.8222	17.41
20.5	2,945,504	233,219	0.0792	0.9208	14.31
21.5	2,676,781	320,517	0.1197	0.8803	13.18
22.5	2,265,576	305,875	0.1350	0.8650	11.60
23.5	1,546,333	212,302	0.1373	0.8627	10.03
24.5	1,339,708	295,301	0.2204	0.7796	8.66
25.5	983,865	214,424	0.2179	0.7821	6.75
26.5	768,289	54,174	0.0705	0.9295	5.28
27.5	701,452	138,839	0.1979	0.8021	4.91
28.5	541,979	188,281	0.3474	0.6526	3.93
29.5	348,761	17,581	0.0504	0.9496	2.57
30.5	331,180	73,323	0.2214	0.7786	2.44
31.5	257,914	97,572	0.3783	0.6217	1.90
32.5	160,342	40,593	0.2532	0.7468	1.18
33.5	119,807	12,036	0.1005	0.8995	0.88
34.5	107,922	44,148	0.4091	0.5909	0.79
35.5	63,774	4,733	0.0742	0.9258	0.47
36.5	59,040	4,195	0.0710	0.9290	0.43
37.5	54,846	4,810	0.0877	0.9123	0.40
38.5	50,035		0.0000	1.0000	0.37

PEOPLES NATURAL GAS COMPANY LLC

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	50,035		0.0000	1.0000	0.37
40.5	50,035		0.0000	1.0000	0.37
41.5	50,135	30,717	0.6127	0.3873	0.37
42.5	19,490	14,093	0.7231	0.2769	0.14
43.5	5,443	71	0.0131	0.9869	0.04
44.5	5,401	46	0.0085	0.9915	0.04
45.5	5,355	30	0.0055	0.9945	0.04
46.5	5,326		0.0000	1.0000	0.04
47.5	5,326		0.0000	1.0000	0.04
48.5	5,326	180	0.0337	0.9663	0.04
49.5	5,146	5,146	1.0000		0.04
50.5					

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2022

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	24,790,400	90,465	0.0036	0.9964	100.00
0.5	24,057,454		0.0000	1.0000	99.64
1.5	24,045,846	100,113	0.0042	0.9958	99.64
2.5	22,177,479	109,732	0.0049	0.9951	99.22
3.5	21,525,590	14,901	0.0007	0.9993	98.73
4.5	20,275,505	270,508	0.0133	0.9867	98.66
5.5	19,013,747	446,836	0.0235	0.9765	97.34
6.5	18,360,538	498,061	0.0271	0.9729	95.06
7.5	17,022,459	1,228,014	0.0721	0.9279	92.48
8.5	15,848,235	1,021,850	0.0645	0.9355	85.81
9.5	14,732,240	1,469,018	0.0997	0.9003	80.27
10.5	12,587,649	1,747,325	0.1388	0.8612	72.27
11.5	10,330,225	1,361,160	0.1318	0.8682	62.24
12.5	8,927,297	1,048,224	0.1174	0.8826	54.04
13.5	7,964,755	1,048,603	0.1317	0.8683	47.69
14.5	6,680,040	813,187	0.1217	0.8783	41.41
15.5	5,625,474	794,042	0.1412	0.8588	36.37
16.5	4,902,054	441,272	0.0900	0.9100	31.24
17.5	4,555,231	749,444	0.1645	0.8355	28.43
18.5	3,565,222	656,485	0.1841	0.8159	23.75
19.5	2,924,143	543,439	0.1858	0.8142	19.38
20.5	2,412,054	188,897	0.0783	0.9217	15.78
21.5	2,195,236	296,274	0.1350	0.8650	14.54
22.5	1,810,545	251,775	0.1391	0.8609	12.58
23.5	1,152,904	164,121	0.1424	0.8576	10.83
24.5	1,056,216	253,154	0.2397	0.7603	9.29
25.5	776,828	168,926	0.2175	0.7825	7.06
26.5	617,808	36,855	0.0597	0.9403	5.53
27.5	571,304	94,475	0.1654	0.8346	5.20
28.5	457,853	178,931	0.3908	0.6092	4.34
29.5	278,922	6,223	0.0223	0.9777	2.64
30.5	272,699	66,326	0.2432	0.7568	2.58
31.5	207,748	64,315	0.3096	0.6904	1.95
32.5	145,565	39,316	0.2701	0.7299	1.35
33.5	106,249	7,642	0.0719	0.9281	0.99
34.5	98,607	40,950	0.4153	0.5847	0.91
35.5	57,657	2,953	0.0512	0.9488	0.53
36.5	54,704	1,375	0.0251	0.9749	0.51
37.5	53,329	3,702	0.0694	0.9306	0.49
38.5	49,627		0.0000	1.0000	0.46

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2022			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
39.5	49,627		0.0000	1.0000	0.46
40.5	49,627		0.0000	1.0000	0.46
41.5	49,627	30,309	0.6107	0.3893	0.46
42.5	19,319	13,993	0.7243	0.2757	0.18
43.5	5,326		0.0000	1.0000	0.05
44.5	5,326		0.0000	1.0000	0.05
45.5	5,326		0.0000	1.0000	0.05
46.5	5,326		0.0000	1.0000	0.05
47.5	5,326		0.0000	1.0000	0.05
48.5	5,326	180	0.0337	0.9663	0.05
49.5	5,146	5,146	1.0000		0.05
50.5					



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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES NATURAL GAS COMPANY LLC

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF 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)
1875	8,355	8,355				0.0
1876	535	535				0.0
1881	12	12				0.0
1885	6,559	6,478		81	81	0.0
1886	2,538	2,538			81	0.0
1887	13,227	13,227			81	0.0
1888	12,996	12,792		204	285	0.0
1889	19,659	19,163		496	781	0.0
1890	45,632	45,630		2	783	0.0
1891	39,472	38,390		1,082	1,865	0.0
1892	11,901	11,901			1,865	0.0
1893	19,815	19,813		2	1,867	0.0
1894	24,120	24,076		44	1,911	0.0
1895	8,182	8,183		1-	1,910	0.0
1896	12,919	12,494		425	2,335	0.0
1897	20,412	20,311		101	2,436	0.0
1898	30,084	30,067		17	2,453	0.0
1899	77,364	76,747		617	3,070	0.0
1900	1,080,947	1,008,717		72,230	75,300	0.0
1901	219,667	216,128		3,539	78,839	0.0
1902	384,166	371,793		12,373	91,212	0.0
1903	246,412	237,209		9,203	100,415	0.0
1904	117,613	112,008		5,605	106,020	0.0
1905	219,805	212,897		6,908	112,928	0.0
1906	166,475	158,716		7,759	120,687	0.0
1907	162,830	157,689		5,141	125,828	0.0
1908	174,136	164,894		9,242	135,070	0.0
1909	68,969	64,936		4,033	139,103	0.0
1910	70,251	67,244		3,007	142,110	0.0
1911	58,149	52,490		5,659	147,769	0.0
1912	56,777	52,535		4,242	152,011	0.0
1913	194,221	174,833		19,388	171,399	0.0
1914	210,527	191,339		19,188	190,587	0.0
1915	80,732	73,377		7,355	197,942	0.0
1916	92,669	84,060		8,609	206,551	0.0
1917	138,685	131,791		6,894	213,445	0.0
1918	83,222	75,800		7,422	220,867	0.0
1919	84,565	79,096		5,469	226,336	0.0
1920	57,488	56,271		1,217	227,553	0.0
1921	118,965	107,060		11,905	239,458	0.0
1922	177,825	168,445		9,380	248,838	0.0
1923	210,571	193,002		17,569	266,407	0.0
1924	299,618	275,473		24,145	290,552	0.0
1925	406,477	362,249		44,228	334,780	0.0
1926	250,916	218,449		32,467	367,247	0.0
1927	334,759	296,212		38,547	405,794	0.0

PEOPLES NATURAL GAS COMPANY LLC

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)
1928	290,721	250,563	40,158		445,952	0.0
1929	273,390	239,379	34,011		479,963	0.0
1930	324,428	282,827	41,601		521,564	0.0
1931	262,856	224,596	38,260		559,824	0.0
1932	178,706	149,333	29,373		589,197	0.0
1933	109,569	96,560	13,009		602,206	0.0
1934	83,868	74,989	8,879		611,085	0.0
1935	104,362	87,927	16,435		627,520	0.0
1936	155,626	135,072	20,554		648,074	0.0
1937	296,922	244,056	52,866		700,940	0.0
1938	335,517	284,956	50,561		751,501	0.0
1939	433,666	357,894	75,772		827,273	0.0
1940	519,771	402,431	117,340		944,613	0.0
1941	788,278	627,874	160,404		1,105,017	0.0
1942	429,662	355,822	73,840		1,178,857	0.0
1943	294,281	263,655	30,626		1,209,483	0.0
1944	428,203	365,007	63,196		1,272,679	0.0
1945	282,265	232,062	50,203		1,322,882	0.0
1946	547,826	420,675	127,151		1,450,033	0.0
1947	681,658	551,048	130,610		1,580,643	0.0
1948	1,381,177	1,203,916	177,261		1,757,904	0.1
1949	2,408,970	2,014,318	394,652		2,152,556	0.1
1950	2,934,511	2,446,152	488,359		2,640,915	0.1
1951	2,511,004	1,813,755	697,249		3,338,164	0.1
1952	3,909,373	3,034,167	875,206		4,213,370	0.1
1953	3,529,610	2,594,349	935,261		5,148,631	0.2
1954	2,383,640	1,814,732	568,908		5,717,539	0.2
1955	3,337,668	2,443,574	894,094		6,611,633	0.2
1956	3,605,341	2,581,754	1,023,587		7,635,220	0.2
1957	4,650,228	3,437,102	1,213,126		8,848,346	0.3
1958	5,471,414	3,861,566	1,609,848		10,458,194	0.3
1959	7,316,809	5,216,481	2,100,328		12,558,522	0.4
1960	5,066,054	3,510,298	1,555,756		14,114,278	0.4
1961	7,153,897	4,984,080	2,169,817		16,284,095	0.5
1962	6,366,327	4,393,403	1,972,924		18,257,019	0.6
1963	6,425,089	4,514,664	1,910,425		20,167,444	0.6
1964	7,635,112	5,370,605	2,264,507		22,431,951	0.7
1965	7,573,975	5,143,242	2,430,733		24,862,684	0.8
1966	8,599,127	5,754,135	2,844,992		27,707,676	0.8
1967	9,135,570	5,886,131	3,249,439		30,957,115	0.9
1968	11,031,606	7,295,058	3,736,548		34,693,663	1.1
1969	9,866,002	6,491,408	3,374,594		38,068,257	1.2
1970	8,757,809	5,810,177	2,947,632		41,015,889	1.3
1971	12,165,917	7,858,455	4,307,462		45,323,351	1.4
1972	16,603,811	10,307,433	6,296,378		51,619,729	1.6
1973	16,707,699	9,890,984	6,816,715		58,436,444	1.8

PEOPLES NATURAL GAS COMPANY LLC

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)
1974	14,904,538	8,913,097	5,991,441		64,427,885	2.0
1975	10,722,072	6,712,437	4,009,635		68,437,520	2.1
1976	9,852,476	6,263,235	3,589,241		72,026,761	2.2
1977	16,045,733	9,549,056	6,496,677		78,523,438	2.4
1978	22,436,443	14,622,123	7,814,320		86,337,758	2.6
1979	21,801,300	12,744,787	9,056,513		95,394,271	2.9
1980	25,010,034	14,057,280	10,952,754		106,347,025	3.2
1981	37,394,437	21,073,383	16,321,054		122,668,079	3.7
1982	29,244,420	16,684,701	12,559,719		135,227,798	4.1
1983	19,762,145	13,103,254	6,658,891		141,886,689	4.3
1984	29,527,489	19,551,990	9,975,499		151,862,188	4.6
1985	41,593,848	26,321,122	15,272,726		167,134,914	5.1
1986	27,594,264	16,945,873	10,648,391		177,783,305	5.4
1987	46,361,222	29,018,057	17,343,165		195,126,470	5.9
1988	34,824,076	21,533,776	13,290,300		208,416,770	6.4
1989	32,176,140	18,897,881	13,278,259		221,695,029	6.8
1990	44,788,309	26,163,449	18,624,860		240,319,889	7.3
1991	41,142,686	23,375,628	17,767,058		258,086,947	7.9
1992	49,288,285	27,551,648	21,736,637		279,823,584	8.5
1993	38,198,835	21,079,768	17,119,067		296,942,651	9.0
1994	42,782,586	23,156,728	19,625,858		316,568,509	9.6
1995	43,379,580	22,688,651	20,690,929		337,259,438	10.3
1996	32,723,665	16,739,689	15,983,976		353,243,414	10.8
1997	43,243,264	22,425,632	20,817,632		374,061,046	11.4
1998	27,985,315	14,088,714	13,896,601		387,957,647	11.8
1999	33,356,053	15,889,675	17,466,378		405,424,025	12.4
2000	24,890,902	11,281,124	13,609,778		419,033,803	12.8
2001	47,649,851	21,629,072	26,020,779		445,054,582	13.6
2002	60,171,002	26,371,016	33,799,986		478,854,568	14.6
2003	54,157,174	22,498,002	31,659,172		510,513,740	15.6
2004	62,506,633	24,869,374	37,637,259		548,150,999	16.7
2005	88,974,532	43,366,052	45,608,480		593,759,479	18.1
2006	67,376,624	25,003,894	42,372,730		636,132,209	19.4
2007	60,786,052	22,004,195	38,781,857		674,914,066	20.6
2008	57,823,959	19,942,022	37,881,937		712,796,003	21.7
2009	67,900,299	23,001,287	44,899,012		757,695,015	23.1
2010	58,375,810	18,363,947	40,011,863		797,706,878	24.3
2011	77,730,636	25,277,659	52,452,977		850,159,855	25.9
2012	102,277,868	26,393,142	75,884,726		926,044,581	28.2
2013	69,224,952	16,822,281	52,402,671		978,447,252	29.8
2014	80,793,144	18,251,482	62,541,662		1,040,988,914	31.7
2015	103,986,752	27,286,811	76,699,941		1,117,688,855	34.1
2016	103,542,387	23,919,535	79,622,852		1,197,311,707	36.5
2017	184,278,036	39,904,204	144,373,832		1,341,685,539	40.9
2018	211,852,328	33,290,396	178,561,932		1,520,247,471	46.3
2019	218,492,723	31,991,369	186,501,354		1,706,748,825	52.0

PEOPLES NATURAL GAS COMPANY LLC

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)
2020	236,016,223	34,392,596	201,623,627		1,908,372,452	58.2
2021	322,552,292	36,617,185	285,935,107		2,194,307,559	66.9
2022	361,170,733	22,753,085	338,417,648		2,532,725,207	77.2
2023	431,448,961	18,541,340	412,907,621		2,945,632,828	89.8
2024	337,273,119	1,700,670	335,572,449		3,281,205,277	100.0
TOTAL	4,496,862,741	1,215,657,464	3,281,205,277			

**UTILITY PLANT IN SERVICE**

PEOPLES NATURAL GAS COMPANY LLC

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	309,589	4,323,766	29.83	144,947
2016	59,000.00	12,046	3,167	55,833	31.83	1,754
2023	159,123.79	5,304	1,394	157,730	38.67	4,079
2024	318,247.59	1,327	349	317,899	39.83	7,981
	5,169,725.88	1,196,337	314,499	4,855,227		158,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.6 3.07



PEOPLES NATURAL GAS COMPANY LLC

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						
2020	7,746,600.83	6,455,475	6,066,827	1,679,774	0.83	1,679,774
2021	6,387,363.64	4,045,309	3,801,763	2,585,601	1.83	1,412,897
2022	6,553,557.26	2,839,853	2,668,881	3,884,676	2.83	1,372,677
2023	11,330,545.97	3,021,517	2,839,609	8,490,937	3.67	2,313,607
2024	2,122,251.20	70,735	66,476	2,055,775	4.83	425,626
	34,140,318.90	16,432,889	15,443,556	18,696,763		7,204,581
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 21.10

PEOPLES NATURAL GAS COMPANY LLC

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	2,726,560	4,387,513	5.83	752,575
2016	1,017.41	554	347	670	6.83	98
2017	221,052.47	105,614	66,237	154,815	7.83	19,772
2019	3,789,607.75	1,305,292	818,625	2,970,983	9.83	302,236
2020	9,018,329.45	2,505,112	1,571,103	7,447,226	10.83	687,648
2021	1,939,034.59	409,350	256,727	1,682,308	11.83	142,207
2022	1,666,255.65	240,674	150,941	1,515,315	12.83	118,107
2023	905,219.78	80,465	50,464	854,756	13.67	62,528
2024	1,810,439.56	20,114	12,615	1,797,825	14.83	121,229
	26,465,029.21	9,014,656	5,653,619	20,811,410		2,206,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 8.34

PEOPLES NATURAL GAS COMPANY LLC

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						
2015	3,398,477.83	3,115,283	3,398,478			
2016	1,870,338.32	1,527,449	1,870,338			
2017	252,022.09	180,617	252,022			
2019	2,950,462.07	1,524,415	2,950,462			
2020	294,433.01	122,681	243,369	51,064	5.83	8,759
2021	1,256,704.23	397,961	789,456	467,248	6.83	68,411
2023	3,050,814.24	406,765	806,922	2,243,892	8.67	258,811
2024	1,203,381.48	20,060	39,794	1,163,587	9.83	118,371
	14,276,633.27	7,295,231	10,350,841	3,925,792		454,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 3.18

PEOPLES NATURAL GAS COMPANY LLC

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

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
1977	1,441.00	634	835	606	25.21	24
1978	765.00	331	436	329	25.50	13

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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			
1929	3,297.79	2,822	3,298			
1930	7,617.74	6,491	7,618			



PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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
1977	534.30	418	355	179	7.16	25
1978	214.94	166	141	74	7.56	10

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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						
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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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

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			
1929	46,054.50	39,047	45,814	240	9.89	24
1930	31,900.34	26,904	31,567	333	10.18	33

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

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

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

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 65-R3						
1916	922.66	916	923			
1925	257.87	248	258			
1926	459.25	439	459			
1929	64.04	61	64			
1940	198.63	179	199			
1941	73.96	66	74			
1942	442.68	395	443			
1943	166.39	148	166			
1945	66.96	59	67			
1946	558.07	488	558			
1947	1,439.75	1,253	1,440			
1948	342.95	297	343			
1949	1,130.71	973	1,131			
1961	890.72	699	891			
1962	39.11	30	39			
1965	87.33	66	87			
1966	1,016.02	756	1,016			
1967	69.49	51	69			
1968	1,932.65	1,403	1,894	39	17.83	2
1973	95.09	64	86	9	20.97	
1979	60.66	37	50	11	25.11	
2004	17,233.24	5,770	7,791	9,442	40.07	236
2006	19,252.16	5,841	7,886	11,366	41.71	273
	46,800.39	20,239	25,934	20,866		511

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.09

PEOPLES NATURAL GAS COMPANY LLC

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						
1940	400.17	349	400			
1945	426.05	361	426			
1946	58.82	50	59			
1947	155.46	130	155			
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	535.96	433	536			
1953	2,900.60	2,326	2,901			
1956	157.70	123	158			
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			
1967	126.88	89	127			
1968	1,796.46	1,243	1,796			
1969	756.00	516	756			
1970	537.68	363	538			
1971	551.41	367	551			
1972	347.83	228	348			
1973	2,622.77	1,696	2,623			
1976	85.52	53	83	3	22.92	
1977	200.66	122	191	10	23.51	
1981	1,050.11	595	932	118	25.99	5
1982	80.70	45	70	11	26.63	
1986	5,020.51	3,008	4,711	310	25.53	12
1989	4,130.40	2,339	3,663	467	26.94	17
1992	40,631.25	21,433	33,567	7,064	28.81	245
1993	41,380.63	21,278	33,324	8,057	29.44	274
1994	10,078.67	5,078	7,953	2,126	29.71	72
1995	2,597.85	1,273	1,994	604	30.36	20
1996	67,731.62	32,240	50,491	17,241	31.01	556
1997	126.45	58	91	35	31.66	1
1998	585,144.97	263,374	412,473	172,672	31.97	5,401
1999	21,627.73	9,417	14,748	6,880	32.64	211
2000	86,632.93	36,429	57,052	29,581	33.30	888
2003	329,014.65	123,973	194,156	134,859	35.01	3,852
2004	145,420.89	52,788	82,672	62,749	35.39	1,773
2006	152,337.02	50,637	79,303	73,034	36.48	2,002
2007	103,552.40	32,712	51,231	52,321	37.18	1,407
2014	82,977.62	16,620	26,029	56,949	40.59	1,403

PEOPLES NATURAL GAS COMPANY LLC

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						
2015	4,292.00	783	1,226	3,066	41.09	75
2017	52,907.60	7,735	12,114	40,794	41.85	975
2020	34,685.59	3,108	4,867	29,819	42.34	704
	1,800,679.17	707,169	1,101,914	698,765		19,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.1 1.10

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1916	2,291.72	2,292	2,292			
1917	4.52	5	5			
1924	5,365.86	5,348	5,366			
1925	5,454.81	5,406	5,455			
1926	4,665.79	4,594	4,666			
1927	182.64	179	183			
1939	933.73	850	934			
1942	7,400.37	6,629	7,400			
1943	6,035.95	5,378	6,036			
1945	307.31	271	307			
1946	13,080.90	11,451	13,081			
1947	32,039.63	27,874	32,040			
1948	30,802.29	26,632	30,802			
1949	3,150.18	2,706	3,150			
1950	9,851.97	8,408	9,852			
1951	0.95	1	1			
1952	2,920.54	2,459	2,921			
1953	22.64	19	23			
1957	409.17	332	409			
1961	200.22	157	200			
1962	649.60	505	650			
1966	2.74	2	3			
1967	285.70	212	286			
1968	477.48	350	477			
1970	280.00	200	280			
1972	11.32	8	11			
1973	11,880.33	8,190	11,880			
1974	11,674.64	7,939	11,675			
1975	13,211.33	8,860	13,211			
1979	652.11	411	652			
1981	11,251.08	6,856	11,251			
1983	172.84	120	173			
1984	220.93	151	221			
1985	78.72	53	79			
1991	51,635.17	31,167	51,635			
1992	31,743.54	18,789	31,744			
1993	389.57	225	390			
1995	559.13	308	559			
1997	271,380.18	142,285	270,547	833	24.65	34
2000	69,336.92	33,344	63,402	5,935	26.09	227
2002	3,092.54	1,392	2,647	446	27.09	16
2004	18,234.99	7,611	14,472	3,763	28.14	134
2005	63,136.41	25,292	48,091	15,045	28.68	525
2006	81,524.42	31,395	59,695	21,829	29.00	753



PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2021	24,334.27	2,166	4,118	20,216	32.42	624
2023	199,325.82	8,312	15,805	183,521	30.62	5,994
2024	399,556.02	2,477	4,710	394,846	26.79	14,739
	1,390,218.99	449,611	743,787	646,432		23,046
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 1.66

PEOPLES NATURAL GAS COMPANY LLC

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	606			
1917	1,489.21	1,459	1,489			
1924	2,632.59	2,468	2,633			
1925	2,486.30	2,318	2,486			
1926	805.94	747	806			
1942	13.91	12	14			
1943	7,491.00	6,212	7,491			
1945	2,654.21	2,167	2,654			
1946	5,200.82	4,212	5,201			
1947	9,662.56	7,762	9,663			
1948	11,543.94	9,195	11,544			
1949	37.27	29	37			
1950	2,967.75	2,323	2,968			
1952	1,916.83	1,474	1,917			
1953	260.58	199	261			
1957	733.74	537	734			
1961	964.56	676	965			
1962	174.36	121	174			
1966	137.13	91	137			
1967	870.46	567	870			
1968	7.19	5	7			
1971	198.43	122	198			
1973	20,483.30	12,249	20,483			
1974	18,787.75	11,061	18,788			
1975	11,012.38	6,379	11,012			
1979	2,655.00	1,435	2,655			
1981	693.40	361	693			
1982	32,980.62	16,820	32,639	342	26.95	13
1984	737.19	462	737			
1985	398.44	245	398			
1992	7,004.82	3,785	7,005			
1993	485.00	255	485			
1994	287.22	148	287			
1995	846.49	427	834	12	28.64	
1997	13,420.80	6,416	12,536	885	29.65	30
1998	23,638.35	11,011	21,513	2,125	30.01	71
2000	14,821.28	6,518	12,735	2,086	30.78	68
2008	30,882.48	10,086	19,706	11,176	33.34	335

PEOPLES NATURAL GAS COMPANY LLC

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						
2014	34,845.40	7,934	15,502	19,343	34.48	561
2019	5,714.85	756	1,477	4,238	33.89	125
2021	9,993.73	886	1,731	8,263	32.55	254
	282,543.02	140,527	234,071	48,472		1,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.3 0.52

PEOPLES NATURAL GAS COMPANY LLC

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

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			
1992	2,452.89	1,239	2,453			
1993	12,069.59	5,906	12,070			
	20,734.05	13,043	20,734			

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

PEOPLES NATURAL GAS COMPANY LLC

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

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

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			
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	2,981.95	2,343	2,982			
1968	94,202.26	73,252	94,202			
1969	2,017.45	1,552	2,017			
1970	25,791.64	19,627	25,792			
1973	20,201.24	14,836	20,201			
1974	893.39	648	893			
1976	580.66	410	581			
1981	1,605.42	1,048	1,605			
1983	2,071.35	1,475	2,071			
1986	263.84	179	264			
1991	3,151.27	1,944	3,024	127	20.60	6
1996	5,529.70	3,037	4,724	806	23.12	35
2004	314,099.14	132,393	205,915	108,184	27.68	3,908
2005	13,478.65	5,451	8,478	5,001	28.23	177
2006	1,330,175.45	514,778	800,650	529,525	28.78	18,399



PEOPLES NATURAL GAS COMPANY LLC

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						
2009	574.94	191	297	278	30.49	9
2010	35,995.76	11,321	17,608	18,388	30.88	595
2011	68,674.32	20,252	31,499	37,175	31.48	1,181
2012	22,387.48	6,157	9,576	12,811	32.08	399
2013	102,485.49	26,206	40,759	61,726	32.50	1,899
2015	16,105.17	3,455	5,374	10,731	33.57	320
2020	5,277.70	558	868	4,410	35.20	125
2023	252,026.67	9,350	14,542	237,485	34.64	6,856
2024	504,053.33	2,621	4,076	499,977	32.19	15,532
	2,895,258.85	917,930	1,368,630	1,526,629		49,441

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 1.71

PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1940	38.38	37	31	7	2.10	3
1941	93.26	88	74	19	2.42	8
1947	27.71	25	21	7	3.94	2
1948	135,769.71	123,219	103,982	31,788	4.16	7,641
1949	84.84	77	65	20	4.40	5
1950	2,311.41	2,074	1,750	561	4.63	121
1951	634.60	566	478	157	4.88	32
1954	20.31	18	15	5	5.65	1
1955	425.47	369	311	114	5.92	19
1956	5,827.33	5,024	4,240	1,587	6.20	256
1957	145.59	125	105	41	6.48	6
1958	4,730.84	4,019	3,392	1,339	6.77	198
1959	17,637.66	14,870	12,548	5,090	7.06	721
1960	535.88	448	378	158	7.35	21
1961	920.95	764	645	276	7.65	36
1963	108.84	89	75	34	8.27	4
1964	203.72	165	139	65	8.58	8
1965	136.24	109	92	44	8.90	5
1966	1,354.68	1,077	909	446	9.23	48
1967	2,060.99	1,623	1,370	691	9.57	72
1969	16,191.83	12,497	10,546	5,646	10.27	550
1970	111.84	85	72	40	10.64	4
1971	453.19	342	289	164	11.01	15
1973	3,435.73	2,536	2,140	1,296	11.79	110
1974	657.34	479	404	253	12.19	21
1975	31,166.51	22,433	18,931	12,236	12.61	970
1976	23,406.17	16,624	14,029	9,377	13.04	719
1977	33,074.71	23,167	19,550	13,525	13.48	1,003
1978	5,618.23	3,879	3,273	2,345	13.93	168
1979	813.20	553	467	346	14.39	24
1981	2,202.06	1,451	1,224	978	15.35	64
1982	30,538.76	19,789	16,699	13,840	15.84	874
1983	4,725.24	3,501	2,954	1,771	14.39	123
1984	105.21	76	64	41	15.08	3
1985	72,682.63	52,099	43,965	28,718	15.48	1,855
1986	216,409.53	152,807	128,950	87,460	15.89	5,504
1987	51,910.04	36,077	30,445	21,465	16.31	1,316
1988	27,704.51	18,939	15,982	11,723	16.74	700
1989	14,761.27	9,915	8,367	6,394	17.19	372
1990	523,871.27	345,441	291,510	232,361	17.65	13,165
1992	13,256.56	8,401	7,089	6,168	18.59	332
1993	627,180.32	388,977	328,249	298,931	19.09	15,659
1994	244,309.75	148,149	125,020	119,290	19.58	6,092
1995	41,444.32	24,659	20,809	20,635	19.85	1,040

PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1996	49,392.46	28,658	24,184	25,208	20.38	1,237
1997	122,261.90	69,090	58,304	63,958	20.91	3,059
1998	77,154.52	42,396	35,777	41,378	21.45	1,929
1999	59,564.52	31,778	26,817	32,748	22.00	1,489
2000	1,384.13	719	607	777	22.34	35
2001	11,860.86	5,962	5,031	6,830	22.92	298
2002	469,373.17	228,913	193,174	276,199	23.29	11,859
2003	594,368.52	279,294	235,690	358,679	23.88	15,020
2004	189,460.43	85,977	72,554	116,906	24.28	4,815
2005	5,302.15	2,307	1,947	3,355	24.89	135
2006	325,656.73	136,059	114,817	210,840	25.31	8,330
2007	7,253.51	2,901	2,448	4,806	25.75	187
2008	6,793.61	2,592	2,187	4,607	26.21	176
2009	2,806.17	1,017	858	1,948	26.67	73
2011	90,346.36	29,263	24,694	65,652	27.48	2,389
2012	2,472.89	752	635	1,838	27.83	66
2013	104,644.56	29,677	25,044	79,601	28.20	2,823
2014	3,235,313.59	848,623	716,134	2,519,180	28.59	88,114
2015	33,936.60	8,182	6,905	27,032	28.86	937
2016	11,255.01	2,464	2,079	9,176	29.15	315
2017	14,740.67	2,895	2,443	12,298	29.33	419
	7,574,440.99	3,287,181	2,773,977	4,800,464		203,595

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.69

PEOPLES NATURAL GAS COMPANY LLC

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			
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			
1968	5,498.08	4,014	5,319	179	16.20	11
1971	6,651.58	4,677	6,197	455	17.81	26
1975	5,522.66	3,670	4,863	660	20.13	33
1976	283.26	185	245	38	20.75	2
1992	6,604.21	3,527	4,673	1,931	28.07	69
1998	5,329.86	2,413	3,197	2,133	31.64	67
2023	109,078.36	3,109	4,120	104,958	45.40	2,312
2024	218,293.48	830	1,100	217,193	43.31	5,015
	402,058.01	57,905	74,510	327,548		7,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 1.87

PEOPLES NATURAL GAS COMPANY LLC

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

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						
1931	20.16	18	20			
1932	18.80	17	19			
1933	86.25	78	86			
1934	17.92	16	18			
1935	142.75	128	143			
1936	648.22	579	648			
1937	61.95	55	62			
1938	154.33	137	154			
1939	2,347.23	2,067	2,347			
1940	4,048.21	3,546	4,048			
1941	9,225.13	8,034	9,225			
1942	7,750.08	6,709	7,750			
1943	4,647.20	3,998	4,647			
1944	6,449.61	5,512	6,450			
1945	1,202.87	1,021	1,203			
1946	1,837.83	1,548	1,838			
1947	4,664.07	3,900	4,641	23	13.11	2
1948	24,567.88	20,379	24,253	315	13.64	23
1949	24,009.10	19,750	23,505	504	14.19	36
1950	5,956.60	4,857	5,780	177	14.77	12
1951	13,456.43	10,873	12,940	516	15.36	34
1952	16,004.21	12,809	15,244	760	15.97	48
1953	30,494.88	24,167	28,761	1,734	16.60	104
1954	18,324.06	14,375	17,108	1,216	17.24	71
1955	26,956.06	20,928	24,907	2,049	17.89	115
1956	14,458.61	11,104	13,215	1,244	18.56	67
1957	15,537.59	11,803	14,047	1,491	19.23	78
1958	69,810.82	52,436	62,405	7,406	19.91	372
1959	99,961.47	74,209	88,317	11,644	20.61	565
1960	27,986.73	20,532	24,435	3,552	21.31	167
1961	45,007.28	32,625	38,828	6,179	22.01	281
1962	32,201.11	23,052	27,435	4,766	22.73	210
1963	41,766.88	29,519	35,131	6,636	23.46	283
1964	54,162.59	37,785	44,968	9,195	24.19	380
1965	21,314.13	14,669	17,458	3,856	24.94	155
1966	17,302.79	11,747	13,980	3,323	25.69	129
1967	3,716.24	2,487	2,960	756	26.46	29
1968	29,721.82	19,605	23,332	6,390	27.23	235
1969	13,923.94	9,049	10,769	3,155	28.01	113
1970	30,646.08	19,610	23,338	7,308	28.81	254
1971	47,702.45	30,047	35,759	11,943	29.61	403
1972	16,609.51	10,294	12,251	4,359	30.42	143
1973	5,422.73	3,305	3,933	1,490	31.24	48
1974	86,035.83	51,546	61,346	24,690	32.07	770

PEOPLES NATURAL GAS COMPANY LLC

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						
1975	796.37	469	558	238	32.91	7
1976	7,238.60	4,185	4,981	2,258	33.75	67
1977	3,527.43	2,001	2,381	1,146	34.61	33
1978	81,503.90	45,367	53,992	27,512	35.47	776
1979	11,416.50	6,231	7,416	4,000	36.34	110
1980	18,381.91	9,830	11,699	6,683	37.22	180
1981	10,133.30	5,306	6,315	3,818	38.11	100
1982	20,297.76	10,403	12,381	7,917	39.00	203
1983	26,245.80	13,829	16,458	9,788	36.96	265
1984	16,595.05	8,600	10,235	6,360	37.35	170
1985	6,301.24	3,183	3,788	2,513	38.36	66
1986	4,513.16	2,222	2,644	1,869	39.35	47
1987	12,799.52	6,136	7,303	5,497	40.36	136
1988	28,775.18	13,530	16,102	12,673	40.75	311
1989	14,553.49	6,654	7,919	6,634	41.75	159
1990	58,436.43	25,957	30,892	27,544	42.75	644
1991	34,502.63	14,878	17,707	16,796	43.75	384
1992	19,812.89	8,286	9,861	9,952	44.75	222
1993	19,185.74	7,834	9,323	9,863	45.17	218
1994	6,347.86	2,509	2,986	3,362	46.17	73
1995	10,870.56	4,154	4,944	5,927	47.17	126
1996	11,622.83	4,289	5,104	6,519	48.17	135
1997	33,618.63	11,965	14,240	19,379	49.17	394
1998	15,238.90	5,224	6,217	9,022	50.17	180
1999	13,983.69	4,610	5,486	8,498	51.17	166
2000	1,555.30	496	590	965	51.59	19
2001	488,500.79	149,384	177,785	310,716	52.59	5,908
2002	134,741.02	39,425	46,920	87,821	53.59	1,639
2003	58,230.39	16,270	19,363	38,867	54.59	712
2005	130,584.68	33,038	39,319	91,266	56.59	1,613
2006	3,016.82	723	860	2,157	57.59	37
2007	714.47	162	193	521	58.59	9
2008	31,142.14	6,646	7,910	23,232	59.59	390
2011	17,281.36	3,004	3,575	13,706	62.59	219
2012	1,098.47	176	209	889	63.59	14
2013	15,153.15	2,250	2,678	12,475	64.02	195
2014	29,179.09	3,945	4,695	24,484	65.02	377
2015	36,569.78	4,458	5,306	31,264	66.02	474
2016	34,364.58	3,732	4,442	29,923	67.02	446

PEOPLES NATURAL GAS COMPANY LLC

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						
2017	85,113.02	8,111	9,653	75,460	68.02	1,109
2018	6,158.32	505	601	5,557	69.02	81
2022	2,234.85	64	76	2,159	73.02	30
	2,438,718.03	1,130,966	1,344,811	1,093,907		23,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.4 0.97



PEOPLES NATURAL GAS COMPANY LLC

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						
1978	486,335.94	323,739	440,439	45,897	20.06	2,288
1980	12,052.02	7,747	10,540	1,512	21.43	71
1982	144,492.45	89,489	121,748	22,744	22.84	996
1983	5,454.59	3,593	4,888	567	21.33	27
1984	6,913.86	4,471	6,083	831	21.94	38
1995	6,058.20	3,022	4,111	1,947	29.31	66
2006	93,601.90	30,608	41,641	51,961	37.39	1,390
2007	381,147.00	118,422	161,110	220,037	38.08	5,778
2009	205,133.93	56,617	77,026	128,108	39.78	3,220
2022	56,121.60	2,346	3,192	52,930	49.65	1,066
	1,397,311.49	640,054	870,778	526,533		14,940

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.2 1.07

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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	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	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			
1955	3,289.22	2,804	3,289			
1956	3,955.53	3,353	3,956			
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	354.80	286	355			
1964	14,377.38	11,507	14,377			
1965	349.99	278	350			
1967	104.28	81	104			
1968	11,523.59	8,880	11,524			
1969	3,475.25	2,649	3,475			
1970	1,542.20	1,163	1,542			
1971	7,492.16	5,584	7,492			
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	35,381.35	23,875	35,381			
1985	11,908.81	7,929	11,909			
1986	2,486.58	1,623	2,487			

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF 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						
1987	1,364.96	873	1,365			
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	80,093	1,487	24.70	60
1994	5,801.95	3,168	5,575	227	25.08	9
1997	3,622.95	1,811	3,187	436	27.18	16
1998	5,820.43	2,833	4,985	835	27.60	30
1999	42,005.79	19,768	34,787	7,219	28.31	255
2000	2,641.28	1,200	2,112	529	29.03	18
2002	4,331.23	1,834	3,227	1,104	30.19	37
2003	112,488.50	45,715	80,448	32,040	30.92	1,036
2004	74,594.44	29,032	51,090	23,504	31.65	743
2005	44,125.47	16,494	29,026	15,099	32.11	470
2006	18,974.80	6,757	11,891	7,084	32.85	216
2008	369,366.95	118,234	208,066	161,301	34.34	4,697
2010	119,355.96	33,993	59,820	59,536	35.58	1,673
2014	222,953.81	46,909	82,550	140,404	38.14	3,681
2017	149,925.02	22,879	40,262	109,663	39.78	2,757
2022	106,274.09	5,229	9,202	97,072	41.89	2,317
	1,653,727.20	620,656	996,185	657,542		18,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 1.09

PEOPLES NATURAL GAS COMPANY LLC

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-R1.5						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	232	238			
1939	19.57	19	20			
1941	2,931.40	2,774	2,931			
1947	529.70	483	530			
1949	416.19	375	416			
1950	3,524.86	3,162	3,525			
1951	1,022.22	911	1,022			
1952	5,364.58	4,753	5,365			
1953	2,751.48	2,422	2,751			
1954	2,503.83	2,189	2,504			
1955	1,688.17	1,466	1,688			
1956	69.33	60	69			
1958	3,139.09	2,667	3,139			
1959	727.82	614	728			
1969	176.01	136	171	5	10.27	
1974	304.86	222	279	26	12.19	2
1980	5,852.63	3,920	4,925	928	14.86	62
1983	414.15	307	386	28	14.39	2
1984	12,992.80	9,446	11,867	1,126	15.08	75
1986	483.17	341	428	55	15.89	3
1997	548.91	310	390	159	20.91	8
	49,995.58	41,106	47,669	2,327		152

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 0.30

PEOPLES NATURAL GAS COMPANY LLC

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	3,986.48	3,620	3,986			
1906	53,383.58	48,332	53,384			
1908	7.79	7	8			
1909	1,559.41	1,399	1,559			
1910	8,146.47	7,285	8,146			
1911	854.60	762	855			
1912	3,514.21	3,122	3,514			
1913	1,834.56	1,625	1,835			
1914	18,230.12	16,090	18,230			
1915	412.36	363	412			
1916	1,225.86	1,075	1,226			
1917	36,976.18	32,303	36,976			
1918	2,194.88	1,911	2,195			
1919	13,780.33	11,954	13,780			
1920	1,551.94	1,341	1,552			
1921	20,119.44	17,325	20,119			
1922	12,504.83	10,728	12,505			
1923	1,726.41	1,475	1,726			
1924	40,790.02	34,717	40,790			
1925	49,005.10	41,538	49,005			
1926	1,749.10	1,476	1,749			
1927	10,951.84	9,205	10,952			
1928	12,627.91	10,566	12,628			
1929	9,756.23	8,127	9,756			
1930	41,901.87	34,742	41,902			
1931	28,642.88	23,634	28,643			

PEOPLES NATURAL GAS COMPANY LLC

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						
1932	5,411.08	4,442	5,411			
1933	6,372.40	5,205	6,372			
1934	4,577.75	3,719	4,578			
1935	4,539.68	3,668	4,540			
1936	19,758.87	15,874	19,759			
1937	20,137.67	16,082	20,138			
1938	21,057.48	16,717	21,057			
1939	60,958.66	48,089	60,959			
1940	25,802.86	20,223	25,726	77	17.30	4
1941	15,524.09	12,086	15,375	149	17.72	8
1942	71,162.94	55,017	69,988	1,175	18.15	65
1943	28,462.24	21,848	27,793	669	18.59	36
1944	105,719.76	80,558	102,480	3,240	19.04	170
1945	13,256.98	10,026	12,754	503	19.50	26
1946	21,354.03	16,021	20,381	973	19.98	49
1947	58,561.27	43,584	55,444	3,117	20.46	152
1948	709,839.71	523,862	666,418	43,422	20.96	2,072
1949	1,213,956.07	888,312	1,130,044	83,912	21.46	3,910
1950	169,692.07	123,069	156,559	13,133	21.98	597
1951	176,169.84	126,599	161,050	15,120	22.51	672
1952	1,227,532.43	874,003	1,111,841	115,691	23.04	5,021
1953	547,776.98	386,249	491,357	56,420	23.59	2,392
1954	662,234.83	462,319	588,128	74,107	24.15	3,069
1955	610,938.01	422,158	537,038	73,900	24.72	2,989
1956	303,898.98	207,830	264,386	39,513	25.29	1,562
1957	1,058,398.87	716,007	910,850	147,549	25.88	5,701
1958	711,152.38	475,761	605,227	105,925	26.48	4,000
1959	1,660,629.40	1,098,506	1,397,437	263,192	27.08	9,719
1960	634,144.54	414,572	527,387	106,758	27.70	3,854
1961	1,228,081.20	793,340	1,009,228	218,853	28.32	7,728
1962	1,335,884.02	852,454	1,084,428	251,456	28.95	8,686
1963	716,770.38	451,651	574,556	142,214	29.59	4,806
1964	1,501,058.13	933,658	1,187,730	313,328	30.24	10,361
1965	641,235.10	393,558	500,655	140,580	30.90	4,550
1966	519,373.14	314,480	400,058	119,315	31.56	3,781
1967	777,934.92	464,427	590,809	187,126	32.24	5,804
1968	864,460.96	508,839	647,307	217,154	32.91	6,598
1969	533,382.63	309,362	393,547	139,836	33.60	4,162
1970	398,695.34	227,755	289,733	108,962	34.30	3,177
1971	450,491.12	253,401	322,358	128,133	35.00	3,661
1972	1,526,927.77	845,338	1,075,376	451,552	35.71	12,645
1973	758,441.02	413,161	525,592	232,849	36.42	6,393
1974	232,968.72	124,813	158,778	74,191	37.14	1,998
1975	374,491.59	197,215	250,882	123,610	37.87	3,264

PEOPLES NATURAL GAS COMPANY LLC

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						
1976	124,890.34	64,616	82,200	42,690	38.61	1,106
1977	600,489.37	305,121	388,152	212,337	39.35	5,396
1978	4,214,314.55	2,101,889	2,673,865	1,540,450	40.10	38,415
1979	1,437,629.35	703,547	895,000	542,629	40.85	13,283
1980	390,232.60	187,265	238,224	152,009	41.61	3,653
1981	1,756,854.49	826,161	1,050,980	705,874	42.38	16,656
1982	1,364,344.86	628,445	799,461	564,884	43.15	13,091
1983	358,252.50	185,826	236,394	121,858	38.20	3,190
1984	686,489.82	347,432	441,977	244,513	39.20	6,238
1985	1,225,122.26	609,376	775,202	449,920	39.57	11,370
1986	1,259,240.49	615,139	782,534	476,706	39.96	11,930
1987	1,577,436.84	750,387	954,586	622,851	40.96	15,206
1988	1,305,165.78	608,990	774,711	530,455	41.35	12,828
1989	1,645,501.85	746,400	949,514	695,988	42.36	16,430
1990	2,506,127.99	1,113,222	1,416,157	1,089,971	42.75	25,496
1991	3,123,965.94	1,357,363	1,726,735	1,397,231	43.17	32,366
1992	1,688,884.86	711,696	905,366	783,519	44.17	17,739
1993	1,626,753.38	669,246	851,364	775,389	44.59	17,389
1994	1,060,511.59	422,296	537,213	523,299	45.59	11,478
1995	1,210,411.86	469,519	597,287	613,125	46.02	13,323
1996	1,166,988.56	440,421	560,271	606,718	46.46	13,059
1997	2,249,299.39	818,745	1,041,546	1,207,753	47.46	25,448
1998	1,105,443.04	390,442	496,691	608,752	47.91	12,706
1999	1,030,792.87	350,263	445,578	585,215	48.90	11,968
2000	1,300,623.24	427,515	543,852	756,771	49.36	15,332
2001	771,861.75	244,989	311,657	460,205	49.82	9,237
2002	1,981,261.27	601,709	765,449	1,215,812	50.82	23,924
2003	380,499.93	111,144	141,389	239,111	51.30	4,661
2004	1,479,574.03	414,725	527,582	951,992	51.78	18,385
2005	5,999,439.03	1,598,251	2,033,175	3,966,264	52.78	75,147
2006	4,775,418.91	1,214,389	1,544,855	3,230,564	53.26	60,656
2007	4,295,652.40	1,039,548	1,322,435	2,973,217	53.76	55,305
2008	5,139,909.67	1,171,899	1,490,802	3,649,108	54.75	66,650
2009	3,423,198.49	737,357	938,010	2,485,188	55.25	44,981
2010	6,576,755.96	1,332,451	1,695,044	4,881,712	55.76	87,549
2011	8,631,961.94	1,636,620	2,081,985	6,549,977	56.28	116,382
2012	5,768,418.40	1,017,549	1,294,449	4,473,969	56.80	78,767
2013	7,249,005.16	1,173,614	1,492,984	5,756,021	57.80	99,585
2014	2,050,220.17	304,253	387,048	1,663,172	58.33	28,513
2015	3,911,230.88	527,234	670,707	3,240,524	58.86	55,055
2016	2,748,722.19	332,321	422,754	2,325,968	59.40	39,158
2017	10,855,536.51	1,166,970	1,484,532	9,371,005	59.50	157,496
2018	2,595,964.11	241,684	307,452	2,288,512	60.06	38,104
2019	8,209,266.81	644,427	819,792	7,389,475	60.62	121,898

PEOPLES NATURAL GAS COMPANY LLC

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						
2020	3,719,760.78	238,809	303,795	3,415,966	60.77	56,211
2021	893,217.61	44,125	56,132	837,086	60.94	13,736
2022	25,076,561.43	862,634	1,097,378	23,979,183	60.73	394,849
2023	29,803,801.21	646,742	822,737	28,981,064	60.02	482,857
2024	53,752,281.90	155,882	198,301	53,553,981	57.30	934,624
	258,894,350.97	48,165,342	61,166,663	197,727,688		3,562,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.5 1.38



PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
1920	550.88	551	551			
1954	34.36	34	34			
1955	33.46	33	33			
1956	412.52	407	413			
1960	370.54	354	371			
1962	29,316.16	27,540	28,994	322	2.12	152
1963	106.65	99	104	3	2.40	1
1964	864.57	798	840	25	2.68	9
1971	542.98	469	494	49	4.76	10
1972	193.57	165	174	20	5.08	4
1978	1,226,884.94	980,109	1,031,856	195,029	7.04	27,703
1979	2,199.45	1,736	1,828	371	7.38	50
1980	2,174.21	1,694	1,783	391	7.73	51
1981	71,316.03	54,832	57,727	13,589	8.09	1,680
1982	317,145.97	240,577	253,279	63,867	8.45	7,558
1983	17,223.52	14,394	15,154	2,070	8.09	256
1984	49,980.31	41,354	43,537	6,443	8.38	769
1985	5,012.06	4,103	4,320	692	8.68	80
1986	12,889.90	10,429	10,980	1,910	9.00	212
1987	5,272.15	4,213	4,435	837	9.34	90
1988	565.00	445	468	97	9.71	10
1989	9,725.06	7,558	7,957	1,768	10.08	175
1990	11,977.60	9,208	9,694	2,284	10.28	222
1992	2,195.11	1,638	1,724	471	10.94	43
1994	16,235.28	11,706	12,324	3,911	11.67	335
1995	61,767.62	43,781	46,093	15,675	11.98	1,308
1996	224,349.95	156,080	164,321	60,029	12.32	4,872
1997	1,027.64	698	735	293	12.83	23
1998	19,926.62	13,295	13,997	5,930	13.05	454
2001	453,285.65	280,403	295,207	158,079	14.28	11,070
2003	398,866.94	233,018	245,321	153,546	15.07	10,189
2004	87,263.24	49,452	52,063	35,200	15.42	2,283
2005	1,777,839.04	971,056	1,022,325	755,514	15.92	47,457
2006	455,152.58	239,774	252,433	202,720	16.32	12,422
2007	1,901,145.64	962,740	1,013,570	887,576	16.73	53,053
2008	525,413.88	254,826	268,280	257,134	17.17	14,976
2009	460,502.75	212,338	223,549	236,954	17.73	13,365
2010	110,007.10	48,161	50,704	59,303	18.19	3,260
2011	1,436,485.49	593,843	625,196	811,289	18.68	43,431
2012	203,651.44	79,037	83,210	120,441	19.18	6,280
2013	59,937.19	21,685	22,830	37,107	19.70	1,884
2014	1,075,910.36	359,892	378,893	697,017	20.23	34,455
2015	76,687.14	23,482	24,722	51,965	20.77	2,502
2017	62,831.44	15,444	16,259	46,572	21.99	2,118

PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
2019	126,017.80	22,860	24,067	101,951	23.32	4,372
2021	206,179.45	23,381	24,615	181,564	24.77	7,330
2022	45,950.41	3,593	3,783	42,167	25.53	1,652
2023	3,130,866.32	151,534	159,534	2,971,332	26.21	113,366
2024	6,240,870.71	38,069	40,079	6,200,792	27.30	227,135
	20,925,158.68	6,212,888	6,540,860	14,384,299		658,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 3.15

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1949	5,609.48	4,705	5,609			
1950	43,224.19	35,954	43,224			
1951	1,162.17	959	1,162			
1952	7,829.02	6,403	7,829			
1953	24,735.18	20,050	24,735			
1954	1,403.22	1,127	1,403			
1955	27,846.58	22,166	27,847			
1956	11,188.24	8,823	11,188			
1957	41,667.16	32,542	41,667			
1958	42,488.56	32,852	42,489			
1959	7,806.61	5,975	7,807			
1960	1,364.39	1,034	1,364			
1961	12,782.59	9,582	12,783			
1962	19,592.79	14,526	19,593			
1963	5,835.82	4,279	5,836			
1964	91,149.17	66,065	91,149			
1965	39,538.25	28,325	39,153	385	14.18	27
1966	16,482.35	11,666	16,126	356	14.61	24
1967	32,809.91	22,934	31,701	1,109	15.05	74
1968	229,029.40	158,076	218,506	10,523	15.49	679
1969	109,730.30	74,748	103,323	6,407	15.94	402
1970	7,184.12	4,828	6,674	510	16.40	31
1971	68,570.95	45,449	62,824	5,747	16.86	341
1972	11,468.08	7,493	10,357	1,111	17.33	64
1973	19,882.94	12,805	17,700	2,183	17.80	123
1974	26,510.48	16,818	23,247	3,263	18.28	179
1975	6,848.91	4,278	5,913	936	18.77	50
1976	22,335.71	13,728	18,976	3,360	19.27	174
1977	9,973.38	6,030	8,335	1,638	19.77	83
1978	205,097.50	121,910	168,514	36,584	20.28	1,804
1979	135,490.43	79,154	109,413	26,077	20.79	1,254
1980	33,233.48	19,069	26,359	6,874	21.31	323
1981	232,949.24	131,197	181,352	51,597	21.84	2,362
1982	120,271.54	66,438	91,836	28,436	22.38	1,271
1983	132,497.71	89,449	123,644	8,854	19.81	447
1984	64,894.56	43,012	59,455	5,440	20.44	266
1985	67,288.10	44,013	60,839	6,449	20.71	311
1986	34,174.24	21,913	30,290	3,884	21.36	182
1987	323,345.96	204,290	282,387	40,959	21.66	1,891
1988	58,615.57	36,465	50,405	8,211	21.97	374
1989	226,343.02	137,707	190,350	35,993	22.64	1,590
1990	127,848.14	76,440	105,662	22,186	22.98	965
1991	341,913.35	200,703	277,429	64,484	23.33	2,764
1992	126,332.10	72,742	100,550	25,782	23.70	1,088

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1993	564,112.69	318,216	439,866	124,247	24.08	5,160
1994	164,730.76	90,931	125,693	39,038	24.48	1,595
1995	259,866.72	139,470	192,787	67,080	25.18	2,664
1996	86,021.40	45,067	62,295	23,726	25.60	927
1997	214,370.06	110,058	152,132	62,238	25.75	2,417
1998	342,483.33	171,173	236,610	105,873	26.19	4,042
1999	140,978.65	68,473	94,649	46,330	26.65	1,738
2000	142,334.53	67,068	92,707	49,628	27.12	1,830
2001	208,722.90	95,261	131,678	77,045	27.59	2,792
2002	917,435.53	406,699	562,174	355,262	27.84	12,761
2003	516,584.62	220,892	305,336	211,249	28.34	7,454
2004	1,402,468.51	579,780	801,422	601,047	28.61	21,008
2005	61,360.66	24,464	33,816	27,545	28.91	953
2006	982,464.58	376,579	520,540	461,925	29.23	15,803
2007	822,540.57	302,201	417,728	404,813	29.56	13,695
2008	22,700.20	7,963	11,007	11,693	29.92	391
2009	175,580.81	58,591	80,990	94,591	30.29	3,123
2010	480,603.64	152,496	210,793	269,811	30.48	8,852
2011	1,140,236.67	342,299	473,155	667,082	30.69	21,736
2012	2,145,545.57	605,688	837,234	1,308,312	30.94	42,285
2013	758,975.13	200,825	277,598	481,377	31.03	15,513
2014	1,366,720.90	336,213	464,743	901,978	31.16	28,947
2015	1,232,963.14	279,143	385,855	847,108	31.32	27,047
2016	1,640,453.75	338,918	468,482	1,171,972	31.36	37,372
2017	10,740,798.70	2,001,011	2,765,970	7,974,829	31.30	254,787
2018	437,447.15	72,310	99,953	337,494	31.15	10,834
2019	434,109.64	62,121	85,869	348,241	30.94	11,255
2020	513,612.41	61,633	85,194	428,418	30.56	14,019
2021	128,856.68	12,370	17,099	111,758	29.83	3,746
2022	721,909.64	50,534	69,852	652,058	28.79	22,649
2023	5,233,740.44	243,369	336,406	4,897,334	27.32	179,258
2024	921,399.36	6,634	9,170	912,229	22.98	39,697
	38,098,474.23	9,867,172	13,615,808	24,482,666		835,493

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.19

PEOPLES NATURAL GAS COMPANY LLC

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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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 80-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	332.92	333	333			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,325.25	1,325	1,325			
1900	1,487.01	1,487	1,487			
1901	57,683.41	57,683	57,683			
1902	20,951.96	20,921	20,952			
1903	55,690.50	55,502	55,690			
1904	6,907.11	6,866	6,907			
1905	20,752.66	20,581	20,753			
1906	12,629.15	12,501	12,629			
1907	3,991.47	3,942	3,991			
1908	3,682.91	3,627	3,683			
1909	2,061.23	2,024	2,061			
1910	3,098.35	3,036	3,098			
1911	6,116.69	5,976	6,117			
1912	12,356.15	12,038	12,356			
1913	7,234.15	7,027	7,234			
1914	8,650.32	8,379	8,650			
1915	16,443.73	15,881	16,444			
1916	3,735.88	3,597	3,736			
1917	3,095.78	2,971	3,096			
1918	1,347.79	1,289	1,348			
1919	1,673.56	1,596	1,674			
1920	5,367.89	5,102	5,368			
1921	3,010.45	2,851	3,010			
1922	6,721.09	6,345	6,721			
1923	7,711.85	7,255	7,712			
1924	3,446.87	3,231	3,447			
1925	4,176.63	3,901	4,177			
1926	2,132.54	1,985	2,133			
1927	3,524.17	3,268	3,524			
1928	1,429.17	1,320	1,427	2	6.09	

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1929	3,267.47	3,007	3,250	17	6.37	3
1930	5,668.14	5,197	5,618	50	6.65	8
1931	4,731.61	4,321	4,671	61	6.94	9
1932	2,851.42	2,594	2,804	47	7.23	7
1933	851.21	771	833	18	7.53	2
1934	850.90	768	830	21	7.84	3
1935	908.21	816	882	26	8.16	3
1936	3,346.94	2,992	3,234	113	8.49	13
1937	4,482.64	3,988	4,311	172	8.83	19
1938	3,424.14	3,031	3,276	148	9.18	16
1939	8,945.92	7,878	8,516	430	9.55	45
1940	12,479.23	10,930	11,815	664	9.93	67
1941	25,816.38	22,483	24,303	1,513	10.33	146
1942	6,103.48	5,283	5,711	392	10.75	36
1943	1,364.06	1,173	1,268	96	11.18	9
1944	3,124.90	2,671	2,887	238	11.63	20
1945	16,033.54	13,608	14,710	1,324	12.10	109
1946	8,601.73	7,247	7,834	768	12.60	61
1947	11,568.51	9,673	10,456	1,113	13.11	85
1948	11,280.16	9,357	10,114	1,166	13.64	85
1949	10,146.57	8,347	9,023	1,124	14.19	79
1950	29,692.99	24,211	26,171	3,522	14.77	238
1951	38,944.81	31,467	34,014	4,931	15.36	321
1952	23,874.50	19,109	20,656	3,218	15.97	202
1953	16,201.83	12,840	13,879	2,323	16.60	140
1954	21,913.55	17,191	18,583	3,331	17.24	193
1955	27,482.14	21,337	23,064	4,418	17.89	247
1956	27,191.78	20,883	22,573	4,619	18.56	249
1957	24,312.10	18,468	19,963	4,349	19.23	226
1958	90,945.11	68,311	73,841	17,104	19.91	859
1959	31,221.29	23,178	25,054	6,167	20.61	299
1960	26,962.73	19,780	21,381	5,582	21.31	262
1961	55,962.03	40,566	43,850	12,112	22.01	550
1962	22,170.68	15,872	17,157	5,014	22.73	221
1963	31,787.88	22,466	24,285	7,503	23.46	320
1964	33,329.08	23,251	25,133	8,196	24.19	339
1965	34,496.80	23,742	25,664	8,833	24.94	354
1966	29,075.86	19,739	21,337	7,739	25.69	301
1967	49,650.46	33,229	35,919	13,731	26.46	519
1968	45,755.37	30,181	32,624	13,131	27.23	482
1969	26,644.17	17,316	18,718	7,926	28.01	283
1970	32,271.75	20,650	22,322	9,950	28.81	345
1971	32,255.69	20,317	21,962	10,294	29.61	348
1972	24,125.77	14,952	16,162	7,964	30.42	262



PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1973	45,249.32	27,579	29,811	15,438	31.24	494
1974	41,949.25	25,133	27,167	14,782	32.07	461
1975	26,525.73	15,614	16,878	9,648	32.91	293
1976	18,098.73	10,463	11,310	6,789	33.75	201
1977	27,541.25	15,626	16,891	10,650	34.61	308
1978	39,100.45	21,764	23,526	15,574	35.47	439
1979	58,508.29	31,931	34,516	23,992	36.34	660
1980	59,975.41	32,072	34,668	25,307	37.22	680
1981	77,970.45	40,827	44,132	33,838	38.11	888
1982	63,421.48	32,504	35,135	28,286	39.00	725
1983	69,166.25	36,444	39,394	29,772	36.96	806
1984	47,160.28	24,438	26,416	20,744	37.35	555
1985	52,608.15	26,578	28,729	23,879	38.36	622
1986	55,195.81	27,178	29,378	25,818	39.35	656
1987	63,004.82	30,205	32,650	30,355	40.36	752
1988	79,849.02	37,545	40,584	39,265	40.75	964
1989	65,470.12	29,933	32,356	33,114	41.75	793
1990	101,734.15	45,190	48,848	52,886	42.75	1,237
1991	72,361.59	31,202	33,728	38,634	43.75	883
1992	107,686.91	45,035	48,681	59,006	44.75	1,319
1993	91,020.76	37,164	40,172	50,849	45.17	1,126
1994	102,018.79	40,318	43,582	58,437	46.17	1,266
1995	64,390.93	24,604	26,596	37,795	47.17	801
1996	37,560.34	13,860	14,982	22,578	48.17	469
1997	139,492.30	49,645	53,664	85,828	49.17	1,746
1998	41,423.54	14,200	15,349	26,075	50.17	520
1999	86,614.37	28,557	30,869	55,745	51.17	1,089
2000	101,982.41	32,532	35,165	66,817	51.59	1,295
2001	362,660.06	110,901	119,878	242,782	52.59	4,617
2002	217,151.26	63,538	68,681	148,470	53.59	2,770
2003	479,909.66	134,087	144,942	334,968	54.59	6,136
2004	191,941.78	51,095	55,231	136,711	55.59	2,459
2005	240,384.90	60,817	65,740	174,645	56.59	3,086
2006	361,866.00	86,775	93,800	268,066	57.59	4,655
2007	75,344.24	17,073	18,455	56,889	58.59	971
2008	72,502.45	15,472	16,724	55,778	59.59	936
2009	32,891.55	6,585	7,118	25,774	60.59	425
2010	1,368.29	256	277	1,091	61.59	18
2011	215,289.34	37,417	40,446	174,843	62.59	2,793
2012	101,513.39	16,303	17,623	83,890	63.59	1,319
2013	30,336.74	4,505	4,870	25,467	64.02	398
2015	12,300.58	1,499	1,620	10,681	66.02	162
2016	107,526.45	11,677	12,622	94,904	67.02	1,416

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
2017	162,500.44	15,486	16,740	145,760	68.02	2,143
2018	2,388.00	196	212	2,176	69.02	32
2020	12,955.85	718	776	12,180	71.02	172
	5,734,940.08	2,437,718	2,616,502	3,118,438		64,941

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0 1.13

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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)
PITTSBURGH DIV AND CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
1905	12,523.73	11,211	12,276	248	8.72	28
1919	1,835.00	1,623	1,777	58	9.30	6
1922	383.11	338	370	13	9.40	1
1927	721.33	633	693	28	9.55	3
1936	1,624.35	1,413	1,547	77	9.78	8
1943	849.50	732	802	48	9.93	5
1945	555.49	478	523	32	9.97	3
1948	232.23	199	218	14	10.02	1
1949	676.10	578	633	43	10.04	4
1950	1,216,746.78	1,038,031	1,136,645	80,102	10.06	7,962
1951	1,177.33	1,003	1,098	79	10.07	8
1952	3,764.31	3,201	3,505	259	10.09	26
1953	879.14	746	817	62	10.11	6
1958	874.73	736	806	69	10.18	7
1960	1,137.76	953	1,044	94	10.21	9
1961	1,027.22	858	940	88	10.22	9
1962	1,066.49	889	973	93	10.24	9
1963	649.53	540	591	58	10.25	6
1964	171,166.63	142,024	155,516	15,650	10.26	1,525
1965	18,695.86	15,472	16,942	1,754	10.28	171
1966	4,648.49	3,837	4,202	447	10.29	43
1967	3,827.42	3,151	3,450	377	10.30	37
1968	11,007.83	9,038	9,897	1,111	10.31	108
1969	31.48	26	28	3	10.32	
1970	2,246.95	1,834	2,008	239	10.33	23
1971	21,432.83	17,445	19,102	2,331	10.34	225
1972	12,111.12	9,827	10,761	1,351	10.35	131
1973	11,488.65	9,291	10,174	1,315	10.36	127
1974	1,352.88	1,090	1,194	159	10.37	15
1975	6,902.21	5,544	6,071	832	10.38	80
1976	2,244.28	1,796	1,967	278	10.39	27
1977	5,675.32	4,524	4,954	722	10.40	69
1979	12,468.26	9,859	10,796	1,673	10.42	161
1981	3,022.23	2,369	2,594	428	10.44	41
1982	70,756.84	55,212	60,457	10,300	10.44	987
1983	34,715.54	27,724	30,358	4,358	10.38	420
1984	12,961.32	10,308	11,287	1,674	10.34	162
1985	59,537.35	47,106	51,581	7,956	10.34	769
1986	229,146.44	180,155	197,270	31,877	10.38	3,071
1987	43,372.31	33,852	37,068	6,304	10.45	603
1988	245,421.32	190,840	208,970	36,451	10.34	3,525
1989	20,807.75	16,026	17,548	3,259	10.49	311

PEOPLES NATURAL GAS COMPANY LLC

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)
PITTSBURGH DIV AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2035						
1990	893,027.44	683,434	748,361	144,667	10.48	13,804
1991	7,845.26	5,958	6,524	1,321	10.50	126
1992	9,935.56	7,510	8,223	1,712	10.39	165
1993	27,681.84	20,706	22,673	5,009	10.50	477
1994	47,774.73	35,454	38,822	8,953	10.48	854
1995	24,317.98	17,874	19,572	4,746	10.52	451
1996	20,074.30	14,644	16,035	4,039	10.44	387
1997	47,721.27	34,483	37,759	9,962	10.43	955
1998	369.60	264	289	81	10.46	8
1999	141.75	100	110	32	10.42	3
2000	168,020.18	117,345	128,493	39,527	10.44	3,786
2001	1,309,970.75	901,260	986,881	323,090	10.51	30,741
2002	184,320.90	125,025	136,902	47,418	10.51	4,512
2003	858,593.24	574,313	628,873	229,720	10.48	21,920
2004	694,217.80	456,379	499,735	194,482	10.51	18,504
2005	84,827.59	54,790	59,995	24,832	10.51	2,363
2006	645,507.45	409,252	448,131	197,376	10.49	18,816
2007	24,120.17	14,988	16,412	7,708	10.46	737
2008	161,284.65	97,771	107,059	54,225	10.50	5,164
2009	165,730.44	98,030	107,343	58,388	10.47	5,577
2011	589,307.13	328,244	359,427	229,880	10.47	21,956
2012	268,385.68	144,016	157,698	110,688	10.51	10,532
2013	3,429.79	1,769	1,937	1,493	10.48	142
2014	62,655.05	30,833	33,762	28,893	10.49	2,754
2016	252,287.98	110,426	120,917	131,371	10.49	12,523
2017	191,061.28	77,647	85,024	106,038	10.47	10,128
2018	1,695,519.92	629,377	689,168	1,006,352	10.45	96,302
2019	778,756.64	257,924	282,427	496,330	10.43	47,587
2020	30,156.22	8,619	9,438	20,718	10.41	1,990
2021	408,326.27	95,426	104,492	303,835	10.38	29,271
	11,907,134.30	7,216,373	7,901,935	4,005,199		383,267

CENT DIV AND GREENSBURG CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2028

1949	2,316.41	2,183	2,316
1959	2,059.67	1,928	2,060
1963	423,731.90	395,414	423,732
1964	1,514.89	1,412	1,515



PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
1965	644.25	600	644			
1966	961.75	895	962			
1967	4,060.35	3,774	4,060			
1968	637.53	592	638			
1969	6,562.66	6,087	6,563			
1971	10,673.37	9,877	10,673			
1972	22,265.74	20,575	22,266			
1973	3,658.24	3,376	3,658			
1974	3,394.55	3,129	3,395			
1976	908.28	835	908			
1977	1,206.51	1,107	1,207			
1978	1,578.78	1,447	1,579			
1979	4,736.42	4,333	4,736			
1980	710.05	648	710			
1981	1,859.02	1,694	1,859			
1982	8,172.75	7,435	8,173			
1983	59,527.02	54,402	59,527			
1984	17,184.86	15,738	17,185			
1985	89,215.23	81,418	89,215			
1986	12,435.25	11,296	12,435			
1987	8,847.72	8,024	8,846	2	3.82	1
1988	55,141.40	49,859	54,966	175	3.83	46
1989	29,185.92	26,378	29,080	106	3.74	28
1990	18,320.05	16,462	18,148	172	3.86	45
1991	118,283.91	106,314	117,204	1,080	3.73	290
1992	14,758.40	13,197	14,549	210	3.81	55
1993	21,193.26	18,892	20,827	366	3.80	96
1994	186,304.29	165,233	182,159	4,146	3.85	1,077
1995	33,271.22	29,405	32,417	854	3.83	223
1996	53,824.06	47,451	52,312	1,512	3.78	400
1997	38,989.05	34,213	37,718	1,271	3.79	335
1998	66,511.78	58,131	64,086	2,426	3.77	644
2002	8,239.45	7,032	7,752	487	3.81	128
2003	303,948.56	257,992	284,419	19,529	3.77	5,180
2005	143,293.39	119,478	131,717	11,577	3.82	3,031
2007	40,596.23	33,240	36,645	3,951	3.80	1,040
2014	37,417.38	27,236	30,026	7,391	3.80	1,945
2017	6,733.54	4,401	4,852	1,882	3.80	495
2018	194,455.35	120,387	132,719	61,737	3.79	16,289

PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2028						
2019	102,524.91	59,116	65,171	37,353	3.79	9,856
2020	273,787.28	143,273	157,949	115,838	3.80	30,484
2021	13,461.10	6,125	6,752	6,709	3.79	1,770
	2,449,103.73	1,982,034	2,170,329	278,775		73,458
JOHNSTOWN DIVISION AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
1943	88,415.43	80,235	87,857	558	6.48	86
1966	314,626.75	277,605	303,978	10,649	6.62	1,609
1967	4,019.14	3,540	3,876	143	6.62	22
1971	2,504.27	2,189	2,397	107	6.64	16
1972	1,682.22	1,467	1,606	76	6.65	11
1975	1,024.42	887	971	53	6.66	8
1976	3,789.55	3,275	3,586	203	6.66	30
1978	1,838.60	1,581	1,731	107	6.67	16
1979	1,876.35	1,609	1,762	114	6.67	17
1980	2,717.72	2,323	2,544	174	6.68	26
1981	3,433.47	2,926	3,204	229	6.68	34
1984	3,661.61	3,148	3,447	215	6.56	33
1985	10,197.77	8,707	9,534	664	6.71	99
1986	8,309.15	7,072	7,744	565	6.68	85
1987	57,341.48	48,591	53,207	4,134	6.69	618
1988	101,470.44	85,509	93,632	7,838	6.75	1,161
1989	36,110.38	30,351	33,234	2,876	6.67	431
1991	54,682.52	45,523	49,848	4,835	6.67	725
1993	25,445.70	20,937	22,926	2,520	6.71	376
1994	27,014.53	22,084	24,182	2,833	6.73	421
1995	17,293.64	14,074	15,411	1,883	6.67	282
1996	27,895.97	22,551	24,693	3,203	6.68	479
1998	46,447.70	36,949	40,459	5,988	6.73	890
1999	7,595.43	6,002	6,572	1,023	6.68	153
2000	21,327.23	16,699	18,285	3,042	6.70	454
2002	47,338.96	36,309	39,758	7,581	6.73	1,126
2005	6,901.34	5,106	5,591	1,310	6.74	194
2006	2,363.06	1,726	1,890	473	6.71	70
2007	26,250.74	18,882	20,676	5,575	6.70	832
2009	70,905.49	49,145	53,814	17,092	6.72	2,543
2012	5,216.98	3,364	3,684	1,533	6.70	229

PEOPLES NATURAL GAS COMPANY LLC

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)
JOHNSTOWN DIVISION AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
2016	15,655.55	8,592	9,408	6,247	6.71	931
2018	92,648.85	44,397	48,615	44,034	6.70	6,572
2019	247,450.72	107,790	118,030	129,421	6.70	19,317
2020	10,738.50	4,121	4,513	6,226	6.69	931
2021	74,079.86	23,831	26,095	47,985	6.68	7,183
2022	1,731.40	425	465	1,266	6.66	190
	1,472,002.92	1,049,522	1,149,228	322,775		48,200

ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2032

1924	417.35	379	415	2	7.11	
1945	481.48	430	471	11	7.38	1
1948	2,826.72	2,518	2,757	70	7.41	9
1950	23,124.71	20,555	22,508	617	7.43	83
1951	5,970.50	5,300	5,804	167	7.44	22
1952	139,601.15	123,780	135,539	4,062	7.45	545
1953	22,695.00	20,097	22,006	689	7.46	92
1958	799.78	703	770	30	7.50	4
1961	2,287.54	2,002	2,192	95	7.52	13
1963	2,819.86	2,460	2,694	126	7.53	17
1966	8,041.33	6,975	7,638	404	7.55	54
1968	980.19	847	927	53	7.56	7
1969	516.36	445	487	29	7.57	4
1970	0.69	1	1			
1971	3,284.88	2,819	3,087	198	7.58	26
1972	2,414.36	2,067	2,263	151	7.59	20
1973	6,375.70	5,445	5,962	413	7.59	54
1976	2,911.36	2,466	2,700	211	7.61	28
1977	1,482.70	1,253	1,372	111	7.61	15
1978	11,923.28	10,041	10,995	928	7.62	122
1979	8,547.53	7,177	7,859	689	7.62	90
1981	14,623.40	12,196	13,355	1,269	7.63	166
1982	9,569.43	7,954	8,710	860	7.63	113
1983	4,434.26	3,742	4,097	337	7.61	44
1984	26,977.52	22,648	24,800	2,178	7.68	284
1985	1,251.15	1,049	1,149	102	7.56	13
1986	3,172.05	2,639	2,890	282	7.71	37
1989	775,699.19	638,323	698,964	76,735	7.57	10,137

PEOPLES NATURAL GAS COMPANY LLC

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)
ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
1990	32,374.43	26,437	28,949	3,426	7.67	447
1994	11,273.92	8,979	9,832	1,442	7.71	187
1995	364,961.89	289,524	317,029	47,933	7.60	6,307
1997	13,139.18	10,245	11,218	1,921	7.68	250
1998	44,591.96	34,536	37,817	6,775	7.62	889
2000	1,431.65	1,086	1,189	242	7.68	32
2002	15,343.70	11,394	12,476	2,867	7.68	373
2003	11,972.35	8,794	9,629	2,343	7.65	306
2004	3,648.08	2,641	2,892	756	7.69	98
2005	6,899.58	4,933	5,402	1,498	7.64	196
2008	146,077.19	99,186	108,609	37,468	7.64	4,904
2009	116,137.86	77,150	84,479	31,659	7.66	4,133
2012	39,171.18	24,020	26,302	12,869	7.67	1,678
2017	124,084.73	59,933	65,627	58,458	7.67	7,622
2019	116,037.89	46,763	51,206	64,832	7.65	8,475
	2,130,375.06	1,611,932	1,765,067	365,308		47,897

WEST DIV OFFICE & GIB CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2030

1960	75,530.60	68,359	74,853	677	5.66	120
1961	19,665.29	17,777	19,466	199	5.66	35
1962	2,561.09	2,312	2,532	29	5.66	5
1970	881.78	787	862	20	5.69	4
1972	1,705.43	1,516	1,660	45	5.70	8
1973	757.59	672	736	22	5.70	4
1974	8,628.90	7,641	8,367	262	5.70	46
1975	1,596.43	1,411	1,545	51	5.71	9
1976	914.96	807	884	31	5.71	5
1977	421.11	371	406	15	5.71	3
1978	2,122.93	1,864	2,041	82	5.71	14
1981	7,177.29	6,253	6,847	330	5.72	58
1982	7,008.61	6,089	6,667	341	5.72	60
1983	8,004.55	7,018	7,685	320	5.78	55
1984	8,446.15	7,395	8,098	349	5.71	61
1985	177.67	155	170	8	5.68	1
1986	4,573.72	3,980	4,358	216	5.69	38
1987	15,860.42	13,735	15,040	821	5.75	143
1988	16,925.53	14,630	16,020	906	5.67	160

PEOPLES NATURAL GAS COMPANY LLC

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)
WEST DIV OFFICE & GIB CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2030						
1989	146,927.08	126,592	138,618	8,309	5.65	1,471
1993	6,329.38	5,346	5,854	476	5.73	83
1994	7,997.14	6,730	7,369	628	5.68	111
1995	8,806.62	7,372	8,072	734	5.68	129
1997	873.79	722	791	83	5.73	14
1998	547,292.84	448,233	490,816	56,477	5.78	9,771
1999	47,716.20	38,908	42,604	5,112	5.70	897
2000	12,759.36	10,299	11,277	1,482	5.77	257
2002	34,985.10	27,764	30,402	4,583	5.77	794
2003	39,562.02	31,151	34,110	5,452	5.72	953
2004	26,411.42	20,559	22,512	3,899	5.74	679
2007	9,860.76	7,381	8,082	1,779	5.77	308
2008	91,463.21	67,427	73,833	17,631	5.76	3,061
2009	65,760.56	47,676	52,205	13,555	5.75	2,357
2013	88,115.20	58,156	63,681	24,434	5.75	4,249
2014	46,550.50	29,722	32,546	14,005	5.76	2,431
2017	32,533.37	18,046	19,760	12,773	5.75	2,221
2018	87,710.11	45,434	49,750	37,960	5.74	6,613
2019	102,492.24	48,561	53,174	49,318	5.74	8,592
2020	17,605.74	7,408	8,112	9,494	5.73	1,657
	1,604,712.69	1,216,259	1,331,805	272,908		47,477

HOPEWELL CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2031

1961	235,685.82	209,631	229,546	6,140	6.59	932
1962	7,090.75	6,297	6,895	196	6.60	30
1963	1,664.35	1,476	1,616	48	6.60	7
1965	1,079.56	954	1,045	35	6.62	5
1968	712.72	627	687	26	6.63	4
1969	970.61	852	933	38	6.63	6
1971	573.56	501	549	25	6.64	4
1974	9,410.01	8,172	8,948	462	6.65	69
1975	9,793.33	8,483	9,289	504	6.66	76
1976	1,050.49	908	994	56	6.66	8
1978	927.93	798	874	54	6.67	8
1979	10,611.45	9,098	9,962	649	6.67	97
1980	13,330.62	11,394	12,476	854	6.68	128
1981	1,278.77	1,090	1,194	85	6.68	13

PEOPLES NATURAL GAS COMPANY LLC

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)
HOPEWELL CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
1982	1,125.99	957	1,048	78	6.68	12
1984	12,386.35	10,647	11,658	728	6.56	111
1985	21,085.31	18,003	19,713	1,372	6.71	204
1986	10,997.59	9,360	10,249	748	6.68	112
1987	8,483.73	7,189	7,872	612	6.69	91
1988	73,431.99	61,881	67,760	5,672	6.75	840
1989	375.16	315	345	30	6.67	4
1990	39,131.79	32,757	35,869	3,263	6.65	491
1991	17,548.82	14,609	15,997	1,552	6.67	233
1992	13,679.48	11,309	12,383	1,296	6.74	192
1993	10,154.36	8,355	9,149	1,006	6.71	150
1994	10,579.13	8,648	9,470	1,110	6.73	165
1995	11,275.13	9,176	10,048	1,227	6.67	184
1998	70,020.78	55,702	60,994	9,027	6.73	1,341
2000	46,098.47	36,095	39,524	6,574	6.70	981
2001	36,208.91	28,102	30,772	5,437	6.68	814
2002	13,727.06	10,529	11,529	2,198	6.73	327
2003	33,774.53	25,665	28,103	5,671	6.69	848
2005	53,743.63	39,760	43,537	10,206	6.74	1,514
2006	189,195.77	138,170	151,296	37,900	6.71	5,648
2007	24,319.99	17,493	19,155	5,165	6.70	771
2008	11,447.11	8,087	8,855	2,592	6.72	386
2009	14,734.41	10,212	11,182	3,552	6.72	529
2014	12,384.56	7,454	8,162	4,222	6.72	628
2018	218,134.67	104,530	114,460	103,674	6.70	15,474
2019	15,177.44	6,611	7,239	7,938	6.70	1,185
2020	97,649.87	37,478	41,038	56,611	6.69	8,462
2021	68,469.45	22,027	24,120	44,350	6.68	6,639
	1,429,521.45	1,001,402	1,096,536	332,985		49,723

SOUTHERN DIV AND MON CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2027

1947	56,007.39	53,639	56,007
1948	27,111.68	25,955	27,112
1949	1,242.14	1,189	1,242
1953	1,883.28	1,799	1,883
1954	2,314.22	2,209	2,314
1959	64,479.62	61,394	64,480

PEOPLES NATURAL GAS COMPANY LLC

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)
SOUTHERN DIV AND MON CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2027						
1960	1,165.92	1,109	1,166			
1961	5,487.37	5,219	5,487			
1962	3,333.75	3,168	3,334			
1964	469.34	445	469			
1966	1,660.53	1,574	1,661			
1969	1,539.83	1,456	1,540			
1971	11,635.03	10,981	11,635			
1972	6,080.03	5,733	6,080			
1973	2,361.81	2,225	2,362			
1975	1,233.58	1,160	1,234			
1978	2,363.52	2,214	2,364			
1979	8,617.46	8,062	8,617			
1981	1,850.06	1,726	1,850			
1982	11,661.92	10,866	11,662			
1983	19,735.19	18,443	19,735			
1984	15,654.37	14,651	15,654			
1985	108,509.17	101,152	108,509			
1986	55,605.65	51,786	55,606			
1987	81,309.99	75,553	81,310			
1988	21,406.47	19,897	21,406			
1989	14,595.84	13,500	14,596			
1990	3,166.08	2,921	3,166			
1992	42,691.15	39,276	42,691			
1993	3,732.36	3,420	3,732			
1994	5,084.83	4,648	5,085			
1996	9,376.69	8,531	9,377			
1997	1,563.75	1,419	1,564			
1998	63,520.34	57,346	63,520			
2000	12,992.85	11,649	12,993			
2001	7,519.93	6,707	7,520			
2002	355,015.00	314,792	355,015			
2008	19,309.01	16,451	18,622	687	2.81	244
2009	28,552.52	24,078	27,255	1,298	2.82	460
2019	49,931.65	32,326	36,591	13,340	2.81	4,747
2020	1.00	1	1			
2021	60,689.53	32,135	36,375	24,314	2.81	8,653
	1,192,461.85	1,052,805	1,152,822	39,640		14,104

PEOPLES NATURAL GAS COMPANY LLC

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)
GROVE CITY - LEASED FULLY ACCRUED						
1982	20,774.82	20,775	20,775			
1985	335.13	335	335			
1987	6,381.82	6,382	6,382			
1989	1,068.50	1,068	1,069			
1997	8,903.57	8,904	8,904			
	37,463.84	37,464	37,464			
NORTHERN DIVISION H.Q. - KISKI INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2037						
1977	566,111.41	434,915	476,232	89,879	12.22	7,355
1978	6,427.25	4,915	5,382	1,045	12.24	85
1979	9,216.47	7,014	7,680	1,536	12.25	125
1981	15,910.14	11,989	13,128	2,782	12.27	227
1983	3,944.26	3,036	3,324	620	12.31	50
1984	8,386.97	6,434	7,045	1,342	12.19	110
1985	30,317.02	23,156	25,356	4,961	12.11	410
1986	11,777.75	8,900	9,746	2,032	12.34	165
1987	22,833.70	17,144	18,773	4,061	12.34	329
1988	6,365.81	4,765	5,218	1,148	12.14	95
1990	1,855.06	1,363	1,492	363	12.34	29
1991	72.10	53	58	14	12.29	1
1994	22,524.70	16,035	17,558	4,966	12.21	407
1997	155,273.29	106,719	116,857	38,416	12.36	3,108
1998	10,086.54	6,862	7,514	2,573	12.30	209
1999	2,694.12	1,810	1,982	712	12.28	58
2002	37,319.72	23,989	26,268	11,052	12.32	897
2008	373,818.13	212,104	232,254	141,564	12.32	11,491
2012	5,851.92	2,905	3,181	2,671	12.34	216
2013	466.86	222	243	224	12.31	18
2017	9,434.81	3,476	3,806	5,629	12.29	458
2019	51,506.47	15,277	16,728	34,778	12.25	2,839



PEOPLES NATURAL GAS COMPANY LLC

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)
NORTHERN DIVISION H.Q. - KISKI						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
2020	35,616.84	9,068	9,929	25,687	12.20	2,105
2021	905,952.55	187,351	205,150	700,803	12.15	57,679
2022	1,814.30	276	302	1,512	12.06	125
	2,295,578.19	1,109,778	1,215,208	1,080,370		88,591
	24,518,354.03	16,277,569	17,820,394	6,697,960		752,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9						3.07

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1897	37.86	34	35	3	6.49	
1898	165.04	150	155	10	6.83	1
1899	24.39	22	23	1	7.16	
1900	662,139.53	594,111	613,919	48,221	7.50	6,429
1901	28,263.99	25,232	26,073	2,191	7.83	280
1902	91,834.90	81,557	84,276	7,559	8.17	925
1903	65,152.43	57,566	59,485	5,667	8.50	667
1904	37,852.48	33,269	34,378	3,474	8.84	393
1905	49,710.13	43,466	44,915	4,795	9.17	523
1906	55,062.45	47,889	49,486	5,576	9.51	586
1907	44,600.36	38,582	39,868	4,732	9.85	480
1908	31,248.63	26,891	27,788	3,461	10.18	340
1909	18,308.16	15,670	16,192	2,116	10.52	201
1910	16,165.98	13,761	14,220	1,946	10.86	179
1911	30,474.09	25,799	26,659	3,815	11.20	341
1912	21,960.38	18,489	19,105	2,855	11.54	247
1913	130,884.32	109,584	113,238	17,646	11.88	1,485
1914	127,462.26	106,109	109,647	17,815	12.23	1,457
1915	31,182.38	25,813	26,674	4,508	12.57	359
1916	48,362.48	39,803	41,130	7,232	12.92	560
1917	31,741.86	25,976	26,842	4,900	13.26	370
1918	36,291.42	29,525	30,509	5,782	13.61	425
1919	27,768.31	22,458	23,207	4,561	13.96	327
1920	1,639.32	1,318	1,362	277	14.31	19
1921	36,636.23	29,279	30,255	6,381	14.66	435
1922	41,997.42	33,362	34,474	7,523	15.01	501
1923	66,733.87	52,683	54,439	12,295	15.37	800
1924	102,451.92	80,390	83,070	19,382	15.72	1,233
1925	202,577.97	157,956	163,222	39,356	16.08	2,448
1926	141,669.28	109,764	113,424	28,245	16.44	1,718
1927	133,000.93	102,392	105,806	27,195	16.80	1,619
1928	164,415.14	125,743	129,935	34,480	17.17	2,008
1929	124,717.61	94,768	97,928	26,790	17.53	1,528
1930	113,559.86	85,714	88,572	24,988	17.90	1,396
1931	119,386.67	89,508	92,492	26,895	18.27	1,472
1932	97,771.37	72,806	75,233	22,538	18.64	1,209
1933	34,917.10	25,824	26,685	8,232	19.01	433
1934	24,798.64	18,212	18,819	5,980	19.39	308
1935	44,414.09	32,392	33,472	10,942	19.76	554
1936	61,448.06	44,495	45,978	15,470	20.14	768
1937	141,230.09	101,512	104,896	36,334	20.53	1,770
1938	121,208.53	86,490	89,374	31,835	20.91	1,522
1939	207,278.02	146,798	151,692	55,586	21.30	2,610
1940	291,125.92	204,627	211,449	79,677	21.69	3,673

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1941	230,848.78	161,024	166,393	64,456	22.08	2,919
1942	128,046.15	88,614	91,568	36,478	22.48	1,623
1943	43,941.97	30,175	31,181	12,761	22.87	558
1944	75,680.89	51,556	53,275	22,406	23.27	963
1945	59,117.76	39,941	41,273	17,845	23.68	754
1946	232,232.84	155,629	160,818	71,415	24.08	2,966
1947	218,873.55	145,446	150,295	68,579	24.49	2,800
1948	137,021.98	90,284	93,294	43,728	24.90	1,756
1949	551,892.76	360,469	372,487	179,406	25.32	7,086
1950	759,290.37	491,565	507,954	251,336	25.74	9,764
1951	850,441.28	545,677	563,870	286,571	26.16	10,955
1952	1,375,807.89	874,862	904,030	471,778	26.58	17,749
1953	1,523,101.48	959,554	991,546	531,555	27.01	19,680
1954	844,675.09	527,052	544,624	300,051	27.45	10,931
1955	1,105,117.28	683,051	705,824	399,293	27.88	14,322
1956	1,533,307.11	938,461	969,750	563,557	28.32	19,900
1957	1,163,656.65	705,211	728,723	434,934	28.76	15,123
1958	1,430,451.95	858,071	886,679	543,773	29.21	18,616
1959	1,196,658.06	710,456	734,143	462,515	29.66	15,594
1960	1,078,944.79	633,912	655,047	423,898	30.11	14,078
1961	1,381,442.92	802,936	829,706	551,737	30.57	18,048
1962	1,360,013.57	781,722	807,785	552,229	31.04	17,791
1963	1,477,851.57	840,144	868,155	609,697	31.50	19,355
1964	1,450,542.77	815,278	842,460	608,083	31.97	19,020
1965	1,668,476.76	926,805	957,705	710,772	32.45	21,904
1966	1,910,822.67	1,048,851	1,083,820	827,003	32.93	25,114
1967	1,973,482.10	1,070,279	1,105,962	867,520	33.41	25,966
1968	2,295,235.57	1,229,374	1,270,362	1,024,874	33.90	30,232
1969	1,861,337.65	984,220	1,017,034	844,304	34.40	24,544
1970	1,873,262.80	977,693	1,010,290	862,973	34.90	24,727
1971	2,575,414.87	1,326,519	1,370,745	1,204,670	35.40	34,030
1972	3,187,980.71	1,619,749	1,673,752	1,514,229	35.91	42,167
1973	3,918,704.61	1,963,663	2,029,132	1,889,573	36.42	51,883
1974	3,521,767.39	1,739,647	1,797,647	1,724,120	36.94	46,674
1975	2,106,691.08	1,025,348	1,059,533	1,047,158	37.47	27,947
1976	1,644,817.71	788,608	814,900	829,918	38.00	21,840
1977	3,946,666.96	1,863,024	1,925,138	2,021,529	38.54	52,453
1978	3,034,581.87	1,410,049	1,457,060	1,577,522	39.08	40,366
1979	3,554,259.25	1,624,723	1,678,892	1,875,367	39.63	47,322
1980	4,789,305.69	2,153,224	2,225,013	2,564,293	40.18	63,820
1981	5,680,705.96	2,510,418	2,594,116	3,086,590	40.74	75,763
1982	4,897,072.75	2,125,868	2,196,745	2,700,328	41.31	65,367
1983	3,530,296.30	1,932,837	1,997,278	1,533,018	34.02	45,062
1984	4,929,879.70	2,653,261	2,741,721	2,188,159	34.46	63,499

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1985	5,736,003.73	3,033,199	3,134,327	2,601,677	34.90	74,547
1986	5,011,838.23	2,601,645	2,688,385	2,323,453	35.36	65,709
1987	5,663,709.66	2,883,961	2,980,113	2,683,597	35.82	74,919
1988	4,437,607.11	2,214,810	2,288,652	2,148,955	36.30	59,200
1989	5,049,524.86	2,485,881	2,568,761	2,480,764	36.26	68,416
1990	6,464,632.32	3,114,660	3,218,504	3,246,128	36.75	88,330
1991	5,795,335.53	2,729,603	2,820,609	2,974,727	37.25	79,858
1992	7,818,182.10	3,596,364	3,716,268	4,101,914	37.76	108,631
1993	7,039,418.88	3,181,113	3,287,172	3,752,247	37.80	99,266
1994	8,426,218.92	3,710,907	3,834,630	4,591,589	38.33	119,791
1995	7,893,012.95	3,384,524	3,497,365	4,395,648	38.86	113,115
1996	5,593,325.87	2,347,519	2,425,786	3,167,540	38.95	81,323
1997	5,055,539.85	2,060,132	2,128,817	2,926,723	39.50	74,094
1998	2,930,434.84	1,157,815	1,196,417	1,734,018	40.06	43,286
1999	4,943,073.77	1,903,083	1,966,532	2,976,542	40.20	74,043
2000	4,348,228.08	1,618,410	1,672,368	2,675,860	40.77	65,633
2001	5,469,067.39	1,976,521	2,042,419	3,426,648	40.94	83,699
2002	7,590,941.91	2,641,648	2,729,721	4,861,221	41.53	117,053
2003	10,086,726.72	3,395,192	3,508,389	6,578,338	41.72	157,678
2004	12,085,361.46	3,899,946	4,029,971	8,055,390	42.33	190,300
2005	15,299,752.53	4,750,573	4,908,958	10,390,795	42.56	244,145
2006	12,761,653.11	3,778,725	3,904,709	8,856,944	43.18	205,117
2007	8,749,963.90	2,477,990	2,560,607	6,189,357	43.44	142,481
2008	7,991,785.23	2,144,995	2,216,510	5,775,275	44.07	131,048
2009	11,761,229.38	2,996,761	3,096,674	8,664,555	44.36	195,324
2010	10,733,929.30	2,584,730	2,670,906	8,063,023	44.66	180,542
2011	16,196,785.69	3,647,516	3,769,125	12,427,661	45.31	274,281
2012	43,823,561.46	9,224,860	9,532,419	34,291,142	45.64	751,340
2013	21,334,200.52	4,168,703	4,307,689	17,026,512	45.98	370,303
2014	26,502,243.35	4,770,404	4,929,450	21,572,793	46.33	465,633
2015	33,640,973.06	5,520,484	5,704,538	27,936,435	46.70	598,211
2016	31,848,910.22	4,707,269	4,864,210	26,984,700	47.08	573,167
2017	51,389,330.05	6,701,169	6,924,588	44,464,742	47.78	930,614
2018	77,906,151.00	8,889,092	9,185,456	68,720,695	47.89	1,434,970
2019	64,007,524.70	6,183,127	6,389,274	57,618,251	48.31	1,192,678
2020	69,810,954.61	5,501,103	5,684,511	64,126,444	48.74	1,315,684
2021	128,787,995.71	7,791,674	8,051,450	120,736,546	49.19	2,454,494
2022	152,338,569.38	6,398,220	6,611,538	145,727,031	49.38	2,951,135
2023	149,338,846.01	3,897,744	4,027,696	145,311,150	49.69	2,924,354
2024	75,755,362.64	249,993	258,328	75,497,035	49.84	1,514,788
	1,224,387,299.76	196,665,104	203,221,968	1,021,165,332		21,826,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.78

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1885	6,207.15	5,893	6,126	81	3.80	21
1888	7,433.77	6,956	7,231	203	4.82	42
1889	15,547.51	14,478	15,050	498	5.16	97
1890	37.86	35	36	2	5.49	
1891	26,196.63	24,160	25,114	1,083	5.83	186
1893	36.13	33	34	2	6.50	
1894	786.08	714	742	44	6.83	6
1896	6,591.83	5,933	6,167	425	7.50	57
1897	1,428.32	1,279	1,329	99	7.84	13
1898	88.49	79	82	6	8.17	1
1899	7,838.46	6,949	7,223	615	8.51	72
1900	289,107.94	255,031	265,098	24,010	8.84	2,716
1901	15,359.10	13,479	14,011	1,348	9.18	147
1902	52,144.87	45,533	47,330	4,815	9.51	506
1903	36,442.83	31,657	32,907	3,536	9.85	359
1904	20,939.67	18,095	18,809	2,131	10.19	209
1905	17,529.80	15,069	15,664	1,866	10.53	177
1906	19,654.17	16,808	17,471	2,183	10.86	201
1907	3,525.00	2,999	3,117	408	11.20	36
1908	47,991.69	40,607	42,210	5,782	11.54	501
1909	15,311.53	12,886	13,395	1,917	11.88	161
1910	8,171.04	6,840	7,110	1,061	12.22	87
1911	13,678.95	11,386	11,835	1,844	12.57	147
1912	9,940.72	8,230	8,555	1,386	12.91	107
1913	12,066.68	9,933	10,325	1,742	13.26	131
1914	9,199.69	7,532	7,829	1,371	13.60	101
1915	18,489.59	15,051	15,645	2,845	13.95	204
1916	8,669.07	7,016	7,293	1,376	14.30	96
1917	12,194.18	9,812	10,199	1,995	14.65	136
1918	9,734.74	7,788	8,095	1,640	15.00	109
1919	4,896.10	3,894	4,048	848	15.35	55
1920	5,270.76	4,167	4,331	940	15.71	60
1921	30,164.74	23,706	24,642	5,523	16.06	344
1922	9,792.85	7,649	7,951	1,842	16.42	112
1923	27,311.06	21,201	22,038	5,273	16.78	314
1924	24,028.32	18,537	19,269	4,759	17.14	278
1925	23,991.77	18,394	19,120	4,872	17.50	278
1926	20,231.60	15,411	16,019	4,213	17.87	236
1927	53,119.47	40,208	41,795	11,324	18.23	621
1928	25,891.60	19,470	20,239	5,653	18.60	304
1929	31,032.89	23,184	24,099	6,934	18.97	366
1930	70,748.13	52,504	54,577	16,171	19.34	836
1931	46,212.37	34,062	35,407	10,805	19.72	548
1932	27,409.24	20,064	20,856	6,553	20.10	326

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1933	18,040.08	13,116	13,634	4,406	20.47	215
1934	10,969.92	7,919	8,232	2,738	20.86	131
1935	19,912.85	14,274	14,837	5,076	21.24	239
1936	17,494.30	12,451	12,942	4,552	21.62	211
1937	57,700.66	40,767	42,376	15,325	22.01	696
1938	59,232.64	41,542	43,182	16,051	22.40	717
1939	52,498.42	36,539	37,981	14,517	22.80	637
1940	122,668.63	84,739	88,084	34,585	23.19	1,491
1941	280,002.22	191,933	199,509	80,493	23.59	3,412
1942	105,084.59	71,471	74,292	30,793	23.99	1,284
1943	43,054.56	29,053	30,200	12,855	24.39	527
1944	81,175.99	54,334	56,479	24,697	24.80	996
1945	66,778.41	44,332	46,082	20,696	25.21	821
1946	149,130.44	98,187	102,063	47,067	25.62	1,837
1947	156,960.01	102,463	106,508	50,452	26.04	1,937
1948	156,521.46	101,301	105,300	51,221	26.46	1,936
1949	355,659.42	228,191	237,199	118,460	26.88	4,407
1950	372,838.93	237,126	246,486	126,353	27.30	4,628
1951	1,084,065.67	683,254	710,225	373,841	27.73	13,481
1952	725,204.53	452,912	470,790	254,415	28.16	9,035
1953	868,441.66	537,279	558,488	309,954	28.60	10,838
1954	471,077.59	288,676	300,071	171,007	29.04	5,889
1955	1,041,083.49	631,865	656,807	384,276	29.48	13,035
1956	880,145.83	528,906	549,784	330,362	29.93	11,038
1957	1,321,250.91	786,052	817,081	504,170	30.38	16,595
1958	2,180,831.60	1,284,357	1,335,056	845,776	30.83	27,434
1959	3,101,884.41	1,807,778	1,879,138	1,222,746	31.29	39,078
1960	2,276,233.06	1,312,635	1,364,450	911,783	31.75	28,718
1961	3,118,957.25	1,779,459	1,849,702	1,269,255	32.21	39,406
1962	2,521,547.27	1,422,833	1,478,998	1,042,549	32.68	31,902
1963	2,307,729.70	1,287,413	1,338,232	969,498	33.16	29,237
1964	2,516,649.03	1,387,856	1,442,640	1,074,009	33.64	31,927
1965	2,949,324.33	1,607,588	1,671,046	1,278,278	34.12	37,464
1966	3,530,321.81	1,901,184	1,976,232	1,554,090	34.61	44,903
1967	4,115,824.13	2,189,618	2,276,051	1,839,773	35.10	52,415
1968	4,440,064.93	2,333,121	2,425,219	2,014,846	35.59	56,613
1969	3,831,878.58	1,987,480	2,065,934	1,765,945	36.10	48,918
1970	2,976,544.61	1,523,991	1,584,149	1,392,396	36.60	38,044
1971	4,501,947.56	2,274,384	2,364,163	2,137,785	37.11	57,607
1972	6,681,600.90	3,329,241	3,460,660	3,220,941	37.63	85,595
1973	7,825,059.07	3,844,686	3,996,452	3,828,607	38.15	100,357
1974	6,215,855.10	3,010,152	3,128,975	3,086,880	38.68	79,806
1975	3,382,503.06	1,614,130	1,677,846	1,704,657	39.21	43,475
1976	2,846,141.42	1,337,686	1,390,490	1,455,651	39.75	36,620

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1977	5,035,817.28	2,329,922	2,421,894	2,613,923	40.30	64,862
1978	3,772,940.97	1,717,933	1,785,747	1,987,194	40.85	48,646
1979	7,920,091.43	3,548,201	3,688,263	4,231,828	41.40	102,218
1980	10,139,571.38	4,466,785	4,643,107	5,496,464	41.96	130,993
1981	14,417,232.19	6,241,652	6,488,036	7,929,196	42.53	186,438
1982	9,220,590.14	3,921,794	4,076,603	5,143,987	43.10	119,350
1983	6,844,013.30	3,662,916	3,807,506	3,036,507	35.75	84,937
1984	8,919,592.14	4,693,489	4,878,760	4,040,832	36.17	111,718
1985	17,170,323.49	8,877,057	9,227,471	7,942,852	36.59	217,077
1986	11,766,906.10	6,017,596	6,255,135	5,511,771	36.46	151,173
1987	17,811,343.57	8,937,732	9,290,541	8,520,803	36.90	230,916
1988	12,309,680.23	6,055,132	6,294,153	6,015,527	37.36	161,015
1989	14,421,670.86	6,948,361	7,222,641	7,199,030	37.82	190,350
1990	17,006,686.24	8,018,653	8,335,182	8,671,504	38.30	226,410
1991	15,956,013.03	7,355,722	7,646,083	8,309,930	38.78	214,284
1992	17,695,094.75	8,026,495	8,343,334	9,351,761	38.75	241,336
1993	12,854,163.83	5,689,253	5,913,831	6,940,333	39.25	176,824
1994	13,528,979.67	5,836,402	6,066,789	7,462,191	39.76	187,681
1995	15,451,321.88	6,489,555	6,745,725	8,705,597	40.28	216,127
1996	10,853,710.29	4,463,046	4,639,221	6,214,489	40.33	154,091
1997	11,432,331.99	4,566,073	4,746,315	6,686,017	40.86	163,632
1998	10,571,708.32	4,094,423	4,256,047	6,315,661	41.40	152,552
1999	11,201,942.87	4,228,733	4,395,659	6,806,284	41.50	164,007
2000	9,783,063.40	3,569,840	3,710,756	6,072,307	42.06	144,372
2001	18,123,849.71	6,381,407	6,633,307	11,490,543	42.62	269,604
2002	23,345,700.97	7,970,222	8,284,840	15,060,861	42.77	352,136
2003	20,230,155.39	6,637,514	6,899,524	13,330,631	43.35	307,512
2004	22,519,831.34	7,129,779	7,411,221	15,108,610	43.53	347,085
2005	24,973,118.77	7,561,860	7,860,358	17,112,761	44.13	387,781
2006	21,107,486.97	6,135,946	6,378,157	14,729,330	44.33	332,266
2007	20,747,606.52	5,734,638	5,961,008	14,786,599	44.94	329,030
2008	16,794,187.73	4,425,268	4,599,951	12,194,237	45.18	269,903
2009	16,943,715.91	4,213,902	4,380,242	12,563,474	45.81	274,252
2010	19,756,093.05	4,646,633	4,830,055	14,926,038	46.07	323,986
2011	14,579,881.20	3,206,116	3,332,675	11,247,206	46.71	240,788
2012	20,497,917.10	4,214,372	4,380,731	16,117,186	47.01	342,846
2013	17,375,838.40	3,318,785	3,449,791	13,926,047	47.31	294,357
2014	14,414,699.10	2,535,546	2,635,634	11,779,065	47.64	247,252
2015	16,999,594.90	2,711,435	2,818,466	14,181,129	48.30	293,605
2016	23,951,139.08	3,441,779	3,577,640	20,373,499	48.65	418,777
2017	34,157,392.79	4,358,483	4,530,530	29,626,863	49.01	604,506
2018	58,527,985.40	6,496,606	6,753,054	51,774,931	49.39	1,048,288
2019	66,397,696.01	6,241,383	6,487,756	59,909,940	49.78	1,203,494
2020	63,222,482.96	4,849,164	5,040,581	58,181,902	50.18	1,159,464

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
2021	87,550,998.36	5,156,754	5,360,312	82,190,686	50.60	1,624,322
2022	102,466,378.03	4,201,121	4,366,957	98,099,421	50.74	1,933,374
2023	114,057,865.24	2,908,476	3,023,285	111,034,580	51.02	2,176,295
2024	85,625,770.11	274,002	284,818	85,340,952	51.12	1,669,424
	1,291,382,509.81	287,966,942	299,334,180	992,048,330		21,318,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.5 1.65



PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1898	23.44	23	23			
1900	128.30	128	128			
1901	82.90	83	83			
1902	112.12	112	112			
1905	1.59	2	2			
1906	62.29	62	62			
1907	30.59	31	31			
1911	73.51	74	74			
1919	292.85	293	293			
1921	194.61	195	195			
1922	641.05	641	641			
1924	275.48	275	275			
1925	514.93	510	515			
1926	37.48	37	37			
1927	959.86	939	960			
1928	2,519.41	2,447	2,519			
1929	945.07	912	945			
1930	1,390.48	1,332	1,390			
1931	266.75	254	267			
1932	275.17	260	275			
1933	89.29	84	89			
1934	1,439.40	1,343	1,439			
1935	296.26	275	296			
1936	575.16	531	575			
1937	4,924.04	4,524	4,924			
1938	1,118.44	1,023	1,118			
1939	264.50	241	264			
1940	3,651.88	3,306	3,652			
1941	799.03	720	799			
1942	1,610.53	1,443	1,611			
1943	2,547.58	2,270	2,548			
1944	1,446.98	1,282	1,447			
1945	2,191.37	1,930	2,191			
1946	2,001.45	1,752	2,001			
1947	3,300.50	2,871	3,300			
1948	4,088.95	3,535	4,088	1	6.77	
1949	15,654.44	13,447	15,551	103	7.05	15
1950	24,752.68	21,124	24,430	323	7.33	44
1951	43,516.88	36,885	42,657	860	7.62	113
1952	75,473.31	63,533	73,475	1,998	7.91	253
1953	120,965.36	101,103	116,924	4,041	8.21	492
1954	35,364.12	29,345	33,937	1,427	8.51	168
1955	87,290.20	71,910	83,163	4,127	8.81	468
1956	61,267.57	50,092	57,930	3,338	9.12	366

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1957	66,160.96	53,683	62,083	4,078	9.43	432
1958	171,332.53	137,888	159,465	11,868	9.76	1,216
1959	73,516.92	58,696	67,881	5,636	10.08	559
1960	60,861.45	48,178	55,717	5,144	10.42	494
1961	83,805.63	65,771	76,063	7,743	10.76	720
1962	108,991.90	84,774	98,040	10,952	11.11	986
1963	84,099.31	64,824	74,968	9,131	11.46	797
1964	66,169.85	50,514	58,419	7,751	11.83	655
1965	74,044.60	55,978	64,738	9,307	12.20	763
1966	75,049.39	56,167	64,956	10,093	12.58	802
1967	92,189.47	68,276	78,960	13,229	12.97	1,020
1968	177,200.82	129,817	150,131	27,070	13.37	2,025
1969	130,370.92	94,415	109,189	21,182	13.79	1,536
1970	102,896.19	73,653	85,178	17,718	14.21	1,247
1971	157,536.44	111,410	128,844	28,692	14.64	1,960
1972	277,613.46	193,885	224,224	53,389	15.08	3,540
1973	229,848.98	158,458	183,254	46,595	15.53	3,000
1974	269,188.99	183,049	211,693	57,496	16.00	3,594
1975	274,030.24	183,765	212,521	61,509	16.47	3,735
1976	520,372.51	343,966	397,790	122,583	16.95	7,232
1977	261,800.54	170,432	197,102	64,699	17.45	3,708
1978	418,870.06	268,496	310,511	108,359	17.95	6,037
1979	418,603.49	263,971	305,278	113,325	18.47	6,136
1980	409,440.61	253,935	293,671	115,770	18.99	6,096
1981	1,347,899.93	821,410	949,946	397,954	19.53	20,377
1982	1,016,349.26	608,387	703,588	312,761	20.07	15,584
1983	726,763.00	505,609	584,728	142,035	18.01	7,886
1984	773,471.39	528,126	610,768	162,703	18.66	8,719
1985	1,130,686.54	761,744	880,943	249,744	18.97	13,165
1986	896,197.85	591,759	684,359	211,839	19.64	10,786
1987	927,166.47	603,029	697,392	229,774	19.98	11,500
1988	943,598.77	604,092	698,621	244,978	20.33	12,050
1989	835,510.16	523,029	604,874	230,636	21.01	10,977
1990	812,304.65	499,567	577,740	234,565	21.39	10,966
1991	1,375,394.49	830,188	960,097	415,297	21.78	19,068
1992	946,838.08	560,433	648,131	298,707	22.18	13,467
1993	697,494.72	402,175	465,108	232,387	22.89	10,152
1994	1,075,383.58	606,624	701,550	373,834	23.31	16,037
1995	736,105.15	405,741	469,232	266,873	23.75	11,237
1996	343,180.25	184,631	213,522	129,658	24.19	5,360
1997	890,000.38	466,627	539,646	350,354	24.65	14,213
1998	519,725.01	265,164	306,657	213,068	25.12	8,482
1999	595,225.31	295,113	341,293	253,932	25.59	9,923
2000	684,118.20	328,992	380,473	303,645	26.09	11,638

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2001	1,771,192.46	824,667	953,712	817,480	26.59	30,744
2002	1,081,305.83	486,588	562,730	518,576	27.09	19,143
2003	1,000,881.82	434,283	502,240	498,642	27.61	18,060
2004	858,954.60	358,528	414,631	444,324	28.14	15,790
2005	1,250,176.61	500,821	579,190	670,987	28.68	23,396
2006	3,408,410.34	1,312,579	1,517,974	1,890,436	29.00	65,187
2007	1,284,508.95	471,929	545,777	738,732	29.56	24,991
2008	4,706,535.62	1,651,053	1,909,413	2,797,123	29.92	93,487
2009	3,220,516.93	1,074,686	1,242,855	1,977,662	30.29	65,291
2010	707,621.22	223,538	258,518	449,103	30.68	14,638
2011	2,001,130.62	595,536	688,727	1,312,404	31.08	42,227
2012	770,480.41	214,656	248,246	522,234	31.50	16,579
2013	2,638,734.26	686,599	794,039	1,844,695	31.75	58,101
2014	1,071,267.86	258,176	298,576	772,692	32.03	24,124
2015	2,292,579.55	506,431	585,678	1,706,902	32.33	52,796
2016	1,179,354.47	235,989	272,917	906,437	32.65	27,762
2017	6,017,402.36	1,078,319	1,247,056	4,770,346	32.83	145,304
2018	771,834.96	121,873	140,944	630,891	32.89	19,182
2019	1,574,410.34	213,962	247,443	1,326,967	32.86	40,382
2020	2,392,299.66	270,091	312,355	2,079,945	32.73	63,549
2021	6,864,365.64	610,929	706,529	6,157,837	32.42	189,939
2022	5,294,170.89	338,298	391,236	4,902,935	31.73	154,520
2023	7,248,494.42	302,262	349,560	6,898,934	30.62	225,308
2024	3,771,271.38	23,382	27,041	3,744,230	26.79	139,762
	85,558,767.45	26,784,795	30,973,967	54,584,800		1,872,058

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 2.19

PEOPLES NATURAL GAS COMPANY LLC

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	10,799	122	8.20	15
1952	42,488.45	35,907	41,728	760	8.52	89
1953	58,868.84	49,407	57,416	1,453	8.84	164
1954	95,279.86	79,394	92,264	3,016	9.17	329
1955	119,119.59	98,544	114,518	4,602	9.50	484
1956	163,428.40	134,189	155,942	7,486	9.84	761
1957	200,653.31	163,442	189,937	10,716	10.20	1,051
1958	255,772.74	206,710	240,219	15,554	10.55	1,474
1959	367,463.93	294,504	342,245	25,219	10.92	2,309
1960	402,483.27	319,793	371,633	30,850	11.30	2,730
1961	573,815.64	451,960	525,225	48,591	11.68	4,160
1962	483,039.66	376,945	438,050	44,990	12.08	3,724
1963	823,683.56	636,782	740,008	83,676	12.48	6,705
1964	1,194,893.05	914,631	1,062,897	131,996	12.90	10,232
1965	1,703,524.39	1,290,658	1,499,880	203,644	13.33	15,277
1966	1,748,943.85	1,311,393	1,523,977	224,967	13.76	16,349
1967	1,596,980.51	1,184,385	1,376,380	220,601	14.21	15,524
1968	2,237,624.89	1,640,783	1,906,762	330,863	14.67	22,554
1969	2,275,665.64	1,649,243	1,916,594	359,072	15.14	23,717
1970	2,766,769.60	1,981,007	2,302,139	464,631	15.62	29,746
1971	2,831,485.74	2,002,115	2,326,668	504,818	16.11	31,336
1972	2,760,027.51	1,926,499	2,238,795	521,233	16.61	31,381
1973	2,633,549.18	1,813,804	2,107,831	525,718	17.12	30,708
1974	2,678,534.15	1,819,448	2,114,390	564,144	17.64	31,981
1975	2,671,149.97	1,788,709	2,078,668	592,482	18.17	32,608
1976	3,553,566.55	2,344,075	2,724,062	829,505	18.72	44,311
1977	3,460,167.52	2,247,863	2,612,253	847,915	19.27	44,002
1978	6,947,492.62	4,441,324	5,161,286	1,786,207	19.84	90,031
1979	6,095,616.78	3,833,594	4,455,040	1,640,577	20.41	80,381
1980	6,891,277.50	4,260,050	4,950,626	1,940,652	21.00	92,412
1981	11,455,887.05	6,956,817	8,084,553	3,371,334	21.60	156,080
1982	9,299,460.06	5,545,826	6,444,833	2,854,627	22.20	128,587
1983	6,047,927.07	4,058,159	4,716,008	1,331,919	20.18	66,002
1984	11,481,081.09	7,562,588	8,788,523	2,692,558	20.81	129,388
1985	11,642,556.13	7,569,990	8,797,125	2,845,431	21.07	135,047
1986	5,123,056.76	3,265,436	3,794,780	1,328,277	21.71	61,183
1987	16,987,086.45	10,606,737	12,326,145	4,660,941	22.36	208,450
1988	10,221,234.10	6,284,015	7,302,687	2,918,547	22.66	128,797
1989	5,565,456.23	3,347,065	3,889,642	1,675,814	23.31	71,892
1990	13,080,588.86	7,731,936	8,985,323	4,095,266	23.64	173,235
1991	9,866,978.75	5,694,233	6,617,298	3,249,681	24.30	133,732
1992	16,148,767.35	9,090,141	10,563,700	5,585,067	24.98	223,582
1993	11,062,672.23	6,102,170	7,091,364	3,971,308	25.33	156,783
1994	13,897,797.57	7,463,117	8,672,927	5,224,871	26.01	200,879

PEOPLES NATURAL GAS COMPANY LLC

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						
1995	12,351,821.10	6,484,706	7,535,911	4,815,910	26.39	182,490
1996	10,667,297.00	5,438,188	6,319,747	4,347,550	27.08	160,545
1997	17,158,082.16	8,530,998	9,913,917	7,244,165	27.48	263,616
1998	7,865,418.99	3,787,199	4,401,124	3,464,295	28.18	122,935
1999	12,165,675.99	5,694,753	6,617,902	5,547,774	28.60	193,978
2000	4,588,180.69	2,073,399	2,409,508	2,178,673	29.31	74,332
2001	13,813,666.20	6,047,623	7,027,974	6,785,692	29.75	228,090
2002	11,222,903.54	4,727,087	5,493,372	5,729,532	30.46	188,100
2003	12,090,124.20	4,913,426	5,709,918	6,380,206	30.92	206,346
2004	16,392,402.56	6,379,923	7,414,142	8,978,261	31.65	283,673
2005	15,137,599.65	5,658,435	6,575,697	8,561,903	32.11	266,643
2006	13,779,857.12	4,931,811	5,731,283	8,048,574	32.59	246,965
2007	9,952,393.97	3,399,738	3,950,853	6,001,541	33.09	181,370
2008	10,555,381.13	3,412,555	3,965,748	6,589,633	33.84	194,729
2009	11,049,807.62	3,385,661	3,934,494	7,115,314	34.34	207,202
2010	5,822,612.69	1,682,735	1,955,515	3,867,098	34.85	110,964
2011	13,994,221.54	3,795,233	4,410,460	9,583,762	35.38	270,881
2012	17,669,063.72	4,472,040	5,196,981	12,472,083	35.91	347,315
2013	10,030,361.25	2,363,153	2,746,233	7,284,128	36.23	201,052
2014	15,877,791.47	3,439,130	3,996,631	11,881,160	36.78	323,033
2015	19,709,572.77	3,884,757	4,514,496	15,195,077	37.34	406,938
2016	21,146,278.32	3,764,038	4,374,208	16,772,070	37.71	444,765
2017	22,265,483.44	3,526,853	4,098,574	18,166,909	38.08	477,072
2018	38,465,497.55	5,312,085	6,173,202	32,292,296	38.48	839,197
2019	35,766,048.72	4,213,241	4,896,230	30,869,819	38.69	797,876
2020	37,217,468.07	3,598,929	4,182,334	33,035,134	38.94	848,360
2021	42,023,197.46	3,168,549	3,682,188	38,341,009	38.85	986,899
2022	41,932,025.95	2,226,591	2,587,533	39,344,493	38.65	1,017,969
2023	61,012,026.78	2,068,308	2,403,591	58,608,436	38.04	1,540,705
2024	57,082,184.70	268,286	311,777	56,770,408	35.17	1,614,171
	828,329,283.58	253,234,111	294,284,683	534,044,601		15,868,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7 1.92

PEOPLES NATURAL GAS COMPANY LLC

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	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			
1965	14,224.50	13,469	14,224			
1966	670.67	628	671			
1968	119,013.42	108,971	119,013			
1969	179,613.48	162,550	179,613			
1970	147,945.00	132,365	147,945			
1971	139,859.32	123,644	139,859			
1972	286,375.24	250,132	286,375			
1973	200,775.82	173,294	200,776			
1974	233,289.86	198,880	233,290			
1975	317,221.18	267,062	315,391	1,830	5.06	362
1976	197,543.67	164,208	193,924	3,620	5.40	670
1977	213,221.48	174,908	206,561	6,660	5.75	1,158
1978	330,340.65	267,371	315,756	14,585	6.10	2,391
1979	242,151.58	193,344	228,333	13,819	6.45	2,142
1980	400,933.55	315,735	372,873	28,061	6.80	4,127
1981	146,999.50	114,108	134,758	12,242	7.16	1,710
1982	344,461.91	263,513	311,200	33,262	7.52	4,423
1983	40,940.24	34,717	40,940			
1984	85,282.23	71,594	84,550	732	7.68	95
1985	313,968.70	260,688	307,864	6,105	8.00	763
1986	508,445.20	417,230	492,736	15,709	8.34	1,884
1987	927,774.83	755,209	891,878	35,897	8.49	4,228
1988	845,571.64	678,909	801,770	43,802	8.88	4,933
1989	705,957.81	558,554	659,635	46,323	9.28	4,992
1990	673,925.84	527,280	622,701	51,225	9.50	5,392
1991	558,002.18	431,224	509,262	48,740	9.75	4,999
1992	550,723.87	418,054	493,709	57,015	10.21	5,584
1993	1,162,408.03	869,481	1,026,830	135,578	10.50	12,912
1994	913,313.87	672,290	793,953	119,361	10.82	11,032
1995	628,751.80	454,776	537,076	91,676	11.16	8,215
1996	418,099.95	296,767	350,473	67,627	11.52	5,870
1997	836,926.23	584,342	690,090	146,836	11.74	12,507

PEOPLES NATURAL GAS COMPANY LLC

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						
1998	801,687.42	547,553	646,643	155,044	12.15	12,761
1999	447,861.85	299,799	354,053	93,809	12.43	7,547
2000	593,830.18	387,474	457,595	136,235	12.87	10,585
2001	1,566,920.52	998,285	1,178,943	387,978	13.20	29,392
2002	1,506,241.23	934,924	1,104,116	402,125	13.55	29,677
2003	1,081,572.26	652,404	770,469	311,103	13.92	22,349
2004	783,302.28	459,642	542,823	240,479	14.20	16,935
2005	1,033,616.08	586,370	692,485	341,131	14.62	23,333
2006	1,262,806.45	692,776	818,147	444,659	14.95	29,743
2007	1,929,394.89	1,020,071	1,204,672	724,723	15.30	47,368
2008	1,540,030.41	781,719	923,186	616,844	15.68	39,340
2009	1,631,948.79	791,985	935,309	696,640	16.08	43,323
2010	3,427,434.07	1,587,587	1,874,890	1,552,544	16.42	94,552
2011	2,431,391.82	1,065,922	1,258,820	1,172,572	16.86	69,548
2012	2,665,690.76	1,102,796	1,302,367	1,363,324	17.24	79,079
2013	1,725,122.02	668,485	789,460	935,662	17.65	53,012
2014	2,524,473.24	911,082	1,075,959	1,448,514	18.00	80,473
2015	3,127,100.11	1,040,699	1,229,033	1,898,067	18.38	103,268
2016	5,840,735.77	1,769,743	2,090,011	3,750,725	18.79	199,613
2017	10,440,627.20	2,835,674	3,348,842	7,091,785	19.22	368,979
2018	12,284,676.85	2,931,124	3,461,565	8,823,112	19.67	448,557
2019	13,759,200.59	2,815,132	3,324,583	10,434,618	20.09	519,394
2020	17,194,539.93	2,909,316	3,435,811	13,758,729	20.46	672,470
2021	4,163,179.41	548,291	647,514	3,515,665	20.87	168,455
2022	5,377,966.60	497,462	587,487	4,790,480	21.25	225,434
2023	7,248,558.90	422,591	499,067	6,749,492	21.55	313,201
2024	7,502,134.32	57,016	67,334	7,434,800	21.91	339,334
	126,745,549.73	39,437,200	46,493,984	80,251,566		4,148,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 3.27

PEOPLES NATURAL GAS COMPANY LLC

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	91,237	344	8.84	39
1954	114,141.76	95,111	112,901	1,241	9.17	135
1955	147,724.63	122,208	145,066	2,659	9.50	280
1956	163,576.58	134,311	159,433	4,144	9.84	421
1957	166,871.24	135,925	161,349	5,522	10.20	541
1958	170,854.35	138,081	163,908	6,946	10.55	658
1959	164,533.61	131,865	156,529	8,005	10.92	733
1960	153,532.13	121,989	144,806	8,726	11.30	772
1961	158,389.03	124,754	148,088	10,301	11.68	882
1962	160,274.60	125,072	148,466	11,809	12.08	978
1963	140,034.12	108,259	128,508	11,526	12.48	924
1964	162,254.68	124,198	147,428	14,827	12.90	1,149
1965	139,441.43	105,646	125,406	14,035	13.33	1,053



PEOPLES NATURAL GAS COMPANY LLC

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						
1966	116,559.75	87,399	103,746	12,814	13.76	931
1967	139,726.33	103,627	123,010	16,716	14.21	1,176
1968	161,014.16	118,067	140,151	20,863	14.67	1,422
1969	160,548.39	116,354	138,117	22,431	15.14	1,482
1970	183,991.32	131,738	156,379	27,612	15.62	1,768
1971	241,909.16	171,052	203,046	38,863	16.11	2,412
1972	307,930.20	214,935	255,137	52,793	16.61	3,178
1973	318,459.38	219,333	260,358	58,101	17.12	3,394
1974	202,790.41	137,749	163,514	39,276	17.64	2,227
1975	273,125.15	182,896	217,106	56,019	18.17	3,083
1976	167,125.02	110,242	130,862	36,263	18.72	1,937
1977	479,872.06	311,744	370,054	109,818	19.27	5,699
1978	854,235.96	546,087	648,229	206,007	19.84	10,383
1979	806,348.47	507,121	601,975	204,373	20.41	10,013
1980	660,656.20	408,404	484,793	175,863	21.00	8,374
1981	1,019,947.21	619,383	735,235	284,712	21.60	13,181
1982	1,154,970.53	688,778	817,609	337,362	22.20	15,196
1983	850,350.72	570,585	677,309	173,042	20.18	8,575
1984	1,096,562.40	722,306	857,409	239,153	20.81	11,492
1985	1,108,650.32	720,844	855,673	252,977	21.07	12,007
1986	1,002,515.02	639,003	758,524	243,991	21.71	11,239
1987	1,114,951.49	696,176	826,391	288,560	22.36	12,905
1988	1,224,061.00	752,553	893,313	330,748	22.66	14,596
1989	1,128,574.78	678,725	805,676	322,899	23.31	13,852
1990	1,308,073.35	773,202	917,824	390,249	23.64	16,508
1991	1,723,497.77	994,631	1,180,670	542,828	24.30	22,339
1992	1,958,851.17	1,102,637	1,308,878	649,973	24.98	26,020
1993	1,496,672.64	825,565	979,982	516,691	25.33	20,398
1994	1,735,909.92	932,184	1,106,543	629,367	26.01	24,197
1995	1,547,964.51	812,681	964,688	583,277	26.39	22,102
1996	1,781,822.15	908,373	1,078,278	703,544	27.08	25,980
1997	1,855,353.14	922,482	1,095,026	760,327	27.48	27,668
1998	1,288,436.05	620,382	736,420	552,016	28.18	19,589
1999	1,277,797.09	598,137	710,015	567,782	28.60	19,853
2000	1,372,780.33	620,359	736,393	636,387	29.31	21,712
2001	1,873,464.84	820,203	973,617	899,848	29.75	30,247
2002	2,721,419.32	1,146,262	1,360,663	1,360,756	30.46	44,674
2003	2,046,667.34	831,766	987,343	1,059,324	30.92	34,260
2004	2,701,379.04	1,051,377	1,248,030	1,453,349	31.65	45,919
2005	2,875,357.62	1,074,809	1,275,845	1,599,513	32.11	49,814
2006	2,433,540.84	870,964	1,033,872	1,399,669	32.59	42,948
2007	2,537,170.44	866,697	1,028,807	1,508,363	33.09	45,584
2008	2,958,474.58	956,475	1,135,378	1,823,097	33.84	53,874
2009	3,130,447.55	959,169	1,138,575	1,991,873	34.34	58,004

PEOPLES NATURAL GAS COMPANY LLC

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						
2010	3,065,515.21	885,934	1,051,642	2,013,873	34.85	57,787
2011	2,098,065.58	568,995	675,422	1,422,644	35.38	40,210
2012	2,108,861.80	533,753	633,588	1,475,274	35.91	41,083
2013	1,382,865.12	325,803	386,742	996,123	36.23	27,494
2014	1,923,839.42	416,704	494,646	1,429,193	36.78	38,858
2015	2,193,334.83	432,306	513,166	1,680,169	37.34	44,996
2016	2,720,067.75	484,172	574,733	2,145,335	37.71	56,890
2017	3,189,050.81	505,146	599,631	2,589,420	38.08	67,999
2018	2,707,367.26	373,887	443,820	2,263,547	38.48	58,824
2019	3,133,666.01	369,146	438,193	2,695,473	38.69	69,668
2020	2,967,587.98	286,966	340,641	2,626,947	38.94	67,461
2021	3,792,001.37	285,917	339,396	3,452,605	38.85	88,870
	89,897,357.70	35,335,667	41,827,179	48,070,179		1,490,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 1.66

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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	28,026	18,553	6.95	2,669
2002	31,447.89	23,561	18,433	13,015	7.42	1,754
2003	23,188.68	16,884	13,209	9,980	7.90	1,263
2004	45,241.59	31,932	24,982	20,260	8.41	2,409
2005	63,980.37	43,532	34,057	29,923	9.00	3,325
2006	149,131.83	97,801	76,513	72,619	9.53	7,620
2007	121,391.11	76,270	59,669	61,722	10.16	6,075
2008	81,924.14	49,269	38,545	43,379	10.72	4,047
2010	102,786.29	55,772	43,632	59,154	11.94	4,954
2011	348,230.90	177,911	139,186	209,045	12.61	16,578
2012	209,142.16	100,263	78,439	130,703	13.21	9,894
2013	55,998.15	24,953	19,522	36,476	13.89	2,626
2014	404,555.05	166,596	130,334	274,221	14.52	18,886
2015	1,176,802.20	443,419	346,903	829,899	15.16	54,743
2016	585,923.61	199,566	156,128	429,796	15.81	27,185
2017	1,998,519.52	605,951	474,057	1,524,463	16.47	92,560
2018	1,640,889.33	434,179	339,674	1,301,215	17.14	75,917
2019	233,564.39	52,622	41,168	192,396	17.77	10,827
2020	1,202,207.89	221,928	173,622	1,028,586	18.41	55,871
2021	5,247,563.98	750,926	587,476	4,660,088	18.96	245,785
2022	731,333.65	73,353	57,386	673,948	19.43	34,686
2023	702,456.63	44,466	34,788	667,669	19.72	33,857
2024	849,418.30	7,220	5,648	843,770	19.37	43,561
	16,052,276.68	3,734,198	2,921,397	13,130,880		757,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.72

PEOPLES NATURAL GAS COMPANY LLC

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			
1950	62.45	55	62			
1951	36.13	32	36			



PEOPLES NATURAL GAS COMPANY LLC

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						
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

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						
1966	801.63	529	647	155	18.69	8
1967	237.72	155	189	49	19.16	3
1968	382.78	246	301	82	19.64	4
1969	58.10	37	45	13	20.12	1
1971	392.19	242	296	96	21.10	5
1972	41.56	25	31	11	21.60	1
1974	750.24	442	540	210	22.62	9
1976	359.03	205	251	108	23.67	5
1977	2,044.66	1,145	1,399	646	24.20	27
1978	1,501.08	826	1,010	491	24.74	20
1980	12,769.21	6,772	8,277	4,492	25.83	174
1982	44,179.93	22,532	27,538	16,642	26.95	618
1983	104,706.79	66,384	81,133	23,574	23.77	992
1984	69,327.61	43,441	53,093	16,235	23.94	678
1985	78,673.24	48,376	59,124	19,549	24.53	797
1987	64,141.99	38,145	46,620	17,522	25.33	692
1989	746.97	428	523	224	26.18	9
1991	52,279.58	28,785	35,180	17,100	27.07	632
1992	12,339.47	6,668	8,149	4,190	27.36	153
1993	1,407.06	741	906	501	28.01	18
1996	97,016.47	47,548	58,112	38,904	29.30	1,328
1997	119,515.43	57,140	69,835	49,680	29.65	1,676
1998	1,266.77	590	721	546	30.01	18
2000	13,469.59	5,924	7,240	6,230	30.78	202
2001	5,589.44	2,383	2,912	2,677	31.18	86
2002	107,563.94	44,349	54,202	53,362	31.60	1,689
2003	103,928.74	41,571	50,807	53,122	31.75	1,673
2004	181,676.83	69,982	85,530	96,147	32.19	2,987
2005	60,608.60	22,534	27,541	33,068	32.38	1,021
2009	132,209.90	41,104	50,236	81,974	33.61	2,439
2010	1,302,797.21	383,934	469,235	833,562	33.91	24,582
2011	931,663.23	260,027	317,799	613,864	34.00	18,055
2012	48,969.61	12,869	15,728	33,242	34.13	974
2014	229,788.67	52,323	63,948	165,841	34.48	4,810
2015	364,773.51	76,566	93,577	271,197	34.50	7,861
2017	140,476.39	24,260	29,650	110,826	34.33	3,228
2018	748,267.70	114,410	139,829	608,439	34.16	17,811
2019	318,997.03	42,203	51,579	267,418	33.89	7,891
2020	5,855.60	651	796	5,060	33.29	152
2021	220,925.46	19,596	23,950	196,975	32.55	6,051

PEOPLES NATURAL GAS COMPANY LLC

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						
2022	109,266.00	7,059	8,627	100,639	31.39	3,206
2023	15,892,555.09	681,791	833,268	15,059,287	29.72	506,705
2024	18,783,568.12	123,972	151,516	18,632,052	25.02	744,686
	40,367,890.17	2,398,910	2,931,890	37,436,000		1,363,977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 3.38

PEOPLES NATURAL GAS COMPANY LLC

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

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						
2007	15,372.00	13,194	15,372			
2008	723.62	585	724			
2009	42,018.52	31,864	41,953	66	4.83	14
2010	17,167.62	12,160	16,010	1,158	5.83	199
2011	526,944.52	346,903	456,742	70,203	6.83	10,279
2013	34,396.55	19,205	25,286	9,111	8.83	1,032
2014	156,256.18	79,430	104,580	51,676	9.83	5,257
2015	1,434,510.51	657,479	865,653	568,858	10.83	52,526
2016	308,359.05	125,912	165,779	142,580	11.83	12,052
2017	30,662.08	10,987	14,466	16,196	12.83	1,262
2021	9,564.00	1,514	1,993	7,571	16.83	450
	2,575,974.65	1,299,233	1,708,558	867,417		83,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 3.22

PEOPLES NATURAL GAS COMPANY LLC

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

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	78,778	92,149	6.83	13,492
2017	52,750.52	25,203	21,335	31,416	7.83	4,012
2018	20,040.00	8,239	6,975	13,065	8.83	1,480
2019	15,022.00	5,174	4,380	10,642	9.83	1,083
2020	13,792.00	3,831	3,243	10,549	10.83	974
2021	30,392.00	6,416	5,431	24,961	11.83	2,110
	302,923.77	141,923	120,142	182,782		23,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 7.64

PEOPLES NATURAL GAS COMPANY LLC

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

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	39,065	15,803	0.41	15,803
2007	5,098.86	4,639	3,357	1,742	1.70	1,025
2008	9,536.80	8,541	6,180	3,357	1.88	1,786
2009	18,015.55	15,848	11,467	6,549	2.07	3,164
2010	1,092.18	941	681	411	2.28	180
2011	41,243.87	34,756	25,148	16,096	2.46	6,543
2012	56,642.36	46,588	33,710	22,932	2.63	8,719
2013	139,272.82	111,502	80,679	58,594	2.78	21,077
2014	715,639.34	557,340	403,274	312,365	2.89	108,085
2015	541,854.96	408,288	295,425	246,430	3.00	82,143
2016	3,310,911.91	2,384,850	1,725,604	1,585,308	3.17	500,097
2017	7,285,619.55	4,928,722	3,566,271	3,719,349	3.43	1,084,358
2018	6,474,761.46	4,004,640	2,897,634	3,577,127	3.80	941,349
2019	7,789,495.99	4,246,054	3,072,314	4,717,182	4.31	1,094,474
2020	11,620,926.09	5,321,222	3,850,272	7,770,654	4.93	1,576,198
2021	10,350,776.90	3,723,174	2,693,974	7,656,803	5.64	1,357,589
2022	3,928,517.93	992,344	718,029	3,210,489	6.41	500,856
2023	9,293,667.61	1,468,399	1,062,488	8,231,180	7.11	1,157,691
2024	8,936,655.46	178,733	129,326	8,807,329	8.16	1,079,330
	70,574,597.43	28,490,571	20,614,898	49,959,699		9,540,467

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 13.52

PEOPLES NATURAL GAS COMPANY LLC

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

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	202,131	4,497	0.83	4,497
2001	194,842.63	180,555	182,715	12,128	1.83	6,627
2002	342,377.53	303,576	307,208	35,170	2.83	12,428
2003	194,692.15	164,840	166,812	27,880	3.83	7,279
2004	407,591.88	328,792	332,725	74,867	4.83	15,500
2005	76,325.20	58,516	59,216	17,109	5.83	2,935
2006	185,927.78	135,108	136,724	49,204	6.83	7,204
2007	597,992.98	410,624	415,536	182,457	7.83	23,302
2008	475,653.28	307,591	311,271	164,382	8.83	18,616
2009	531,371.14	322,367	326,224	205,147	9.83	20,869
2010	339,822.19	192,567	194,871	144,951	10.83	13,384
2011	211,403.92	111,340	112,672	98,732	11.83	8,346
2012	250,479.58	121,901	123,359	127,121	12.83	9,908
2013	446,160.84	199,287	201,671	244,490	13.83	17,678
2014	20,034.77	8,148	8,245	11,790	14.83	795
2017	117,295.27	33,625	34,027	83,268	17.83	4,670
2018	272,935.60	67,325	68,131	204,805	18.83	10,877
2019	5,749.93	1,188	1,202	4,548	19.83	229
2022	190,034.82	16,470	16,667	173,368	22.83	7,594
2023	555,514.36	29,626	29,981	525,533	23.67	22,202
2024	891,792.44	5,948	6,019	885,773	24.83	35,673
	6,514,626.61	3,199,135	3,237,407	3,277,220		250,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 3.85

PEOPLES NATURAL GAS COMPANY LLC

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

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 14-L2						
1994	17,644.93	16,766	17,645			
1995	11,470.92	10,807	11,471			
1997	48,309.45	44,754	47,658	651	2.16	301
1999	275,587.30	250,371	266,618	8,969	2.53	3,545
2000	37,109.98	33,362	35,527	1,583	2.72	582
2001	27,235.56	24,166	25,734	1,502	2.94	511
2002	57,483.39	50,332	53,598	3,885	3.15	1,233
2003	18,062.40	15,599	16,611	1,451	3.34	434
2004	167,902.52	142,885	152,157	15,746	3.53	4,461
2005	188,839.52	158,172	168,436	20,404	3.72	5,485
2006	13,056.79	10,746	11,443	1,614	3.91	413
2007	165,526.27	133,547	142,213	23,313	4.11	5,672
2008	65,116.77	51,481	54,822	10,295	4.28	2,405
2009	29,460.11	22,787	24,266	5,194	4.44	1,170
2010	17,584.62	13,278	14,140	3,445	4.59	751
2011	400,386.52	294,684	313,806	86,581	4.72	18,343
2012	507,524.05	362,474	385,996	121,528	4.87	24,954
2013	280,792.77	193,775	206,349	74,444	5.01	14,859
2014	573,460.53	378,943	403,533	169,928	5.22	32,553
2015	972,805.94	610,825	650,462	322,344	5.43	59,364
2016	497,723.11	292,263	311,228	186,495	5.74	32,490
2017	1,587,123.95	856,412	911,986	675,138	6.11	110,497
2018	1,662,944.16	804,034	856,209	806,735	6.59	122,418
2019	1,103,746.74	462,470	492,481	611,266	7.16	85,372
2020	2,045,274.53	711,551	757,725	1,287,550	7.81	164,859
2021	757,415.56	206,017	219,386	538,030	8.47	63,522
2022	1,401,276.99	266,803	284,116	1,117,161	9.21	121,299
2023	752,264.07	89,595	95,409	656,855	9.86	66,618
2024	967,348.94	14,607	15,555	951,794	10.88	87,481
	14,650,478.39	6,523,506	6,946,580	7,703,898		1,031,592

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 7.04

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 397.01 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.. 10-SQUARE						
2013	25,393.44	25,393	25,393			
2016	174,220.55	142,281	118,695	55,526	1.83	30,342
2018	213,939.58	131,930	110,061	103,879	3.83	27,122
2021	63,825.10	20,211	16,860	46,965	6.83	6,876
2022	7,583.56	1,643	1,371	6,213	7.83	793
	484,962.23	321,458	272,380	212,582		65,133
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 13.43

PEOPLES NATURAL GAS COMPANY LLC

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	1,356,844	107,895	0.83	107,895
2011	3,885,016.65	3,410,190	3,344,830	540,187	1.83	295,184
2012	917,890.69	744,510	730,241	187,650	2.83	66,307
2013	816,765.14	608,033	596,379	220,386	3.83	57,542
2014	732,112.11	496,211	486,701	245,411	4.83	50,810
2015	1,149,637.60	702,555	689,090	460,548	5.83	78,996
2016	579,545.18	315,528	309,480	270,065	6.83	39,541
2017	685,878.19	327,699	321,418	364,460	7.83	46,547
2018	1,323,607.81	544,148	533,719	789,889	8.83	89,455
2019	636,787.28	219,335	215,131	421,656	9.83	42,895
2020	1,291,886.68	358,860	351,982	939,905	10.83	86,787
2021	4,842,033.02	1,022,202	1,002,610	3,839,423	11.83	324,550
2022	360,670.22	52,095	51,097	309,573	12.83	24,129
2023	209,127.12	18,589	18,233	190,894	13.67	13,964
2024	420,504.75	4,672	4,582	415,923	14.83	28,046
	19,325,799.24	10,217,583	10,021,935	9,303,864		1,352,648

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 7.00

PEOPLES NATURAL GAS COMPANY LLC

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

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

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

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
352.01	154.63			
352.02	910.97			
366.02	1,682.01	5,101.88		5,101.88-
367.00	330,132.80			
368.00	112,877.98	13,412.04		13,412.04-
369.00	29,369.33			
374.01	160,658.33			
375.00	350,319.31			
376.00	3,766,252.94	5,865,944.45	11,161.33	5,854,783.12-
378.00	540,252.37	10,946.28		10,946.28-
380.00	668,226.19	5,241,626.46		5,241,626.46-
381.00	3,076,370.11			
382.00	346,112.83	222,227.95		222,227.95-
385.00	71,718.45			
387.00	265,911.05			
390.00	26,625.10			
391.01	1,672.81			
391.02	1,488,636.08			
391.03	8,927.24			
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	365,760.88		117,395.00	117,395.00
398.00	14,608.00			
	27,063,780.00	11,550,387.68	798,642.67	10,751,745.01-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
353.00	331.76			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	56,129.57			
368.00		8,925.19		8,925.19-
369.00	41,435.12	149,912.81		149,912.81-
375.00	137,699.00			
376.00	2,924,766.75	5,481,114.21	5,447.75	5,475,666.46-
378.00	247,415.34	133,251.85		133,251.85-
380.00	25,391.15	7,218,285.86		7,218,285.86-
382.00	77,330.11	179,485.81		179,485.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	4,124.92			
390.01	5,616.43			
391.02	1,682,079.07			
391.03	2,281,202.94			
391.04	9,942.78			
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			
396.00	309,807.97		244,663.79	244,663.79
398.00	133,852.65			
	18,102,407.62	13,584,386.77	1,052,458.50	12,531,928.27-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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-
352.01	247.67			
352.02	315.72			
367.00	25,087.30			
368.00	60,222.15			
369.00	104,960.48			
371.00	29,956.66			
374.02	65.83			
375.00	302,534.97			
376.00	6,155,363.71	2,963,187.81	23,652.10	2,939,535.71-
378.00	401,683.16	111,984.58		111,984.58-
380.00		2,895,377.06		2,895,377.06-
381.00	1,520,996.65			
382.00	79,377.04	203,907.37		203,907.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	52,628.44			
391.01	2,870.77			
391.02	553,407.37			
391.03	1,989.70			
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
394.00	181,272.53			
396.00	489,723.91			
397.01	1,032,019.73			
397.02	270,725.48		2,900.00	2,900.00
398.00	2,939.36			
	51,031,665.91	7,249,738.55	1,254,516.23	5,995,222.32-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
367.00	122,214.21			
369.00	93,926.26			
375.00	3,029.15			
376.00	4,857,456.40	215,592.11	11,205.71-	226,797.82-
378.00	397,251.67			
380.00	641,920.05			
381.00	105,869.13			
382.00	77,284.99	3,688.77		3,688.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	44,984.79			
391.02	8,852,331.02			
391.03	404,099.91			
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
394.00	101,958.56			
396.00	1,258,914.62			
397.01	19,826.01			
397.02	682,272.80			
398.00	8,672.53			
	39,087,028.69	349,180.09	11,205.71-	360,385.80-

PEOPLES NATURAL GAS COMPANY LLC

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	11,410,716.70			
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			
352.01	4,379.81			
353.00	71.31			
355.00	413.02			
365.20	112,927.57			
366.02	110.27	11.03		11.03-
367.00	136,165.38	1,771.39		1,771.39-
368.00	19,352.36	2,515.81		2,515.81-
369.00	22,193.01	11,762.30		11,762.30-
371.00	3,357.66			
375.00	105,085.85			
376.00	4,714,240.94	2,121,408.43		2,121,408.43-
378.00	274,342.80	49,381.70		49,381.70-
380.00	1,836,728.02	918,364.01		918,364.01-
381.00	588,764.88			
382.00	60,051.68	49,242.38		49,242.38-
385.00	12,822.45	512.90		512.90-
387.00	281,692.92			
390.00	232,852.06			
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			
392.01	28,182.66			
392.02	6,238,347.58		873,368.66	873,368.66
392.03	143,858.86		20,140.24	20,140.24
394.00	95,704.20			
394.30	5,641.89			
396.00	843,443.82		185,557.64	185,557.64
397.00	334,012.40			
398.00	726.32			
	28,918,091.56	3,520,295.93	1,089,493.53	2,430,802.40-
TOTAL	164,202,973.78	36,253,989.02	4,183,905.22	32,070,083.80-

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES NATURAL GAS DIVISION

## 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 DIVISION

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**

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Camp Hill, PA 17011  
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[gannettfleming.com](http://gannettfleming.com)

December 14, 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

## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Description of Summary Tabulations.....	I-2
Description of Detailed Tabulations.....	I-2
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 .....	I-3
Table 2 Bringforward to September 30, 2025, of the Book Reserve as of August 31, 2024 .....	I-6
Table 3 Calculation of Depreciation Accruals for the Thirteen Months Ended September 30, 2025 .....	I-8
Table 4 Amortization of Experienced and Estimated Net Salvage .....	I-10
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost .....	II-2
Utility Plant in Service .....	II-7
<b>PART III. EXPERIENCED AND ESTIMATED NET SALVAGE</b> .....	III-1

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## **PART I. RESULTS OF STUDY**

**PEOPLES NATURAL GAS COMPANY LLC  
PEOPLES NATURAL GAS DIVISION  
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-5.

PEOPLES NATURAL GAS COMPANY LLC

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		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
<b>DEPRECIABLE GAS PLANT</b>								
<b>INTANGIBLE PLANT</b>								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	5,950,306.62	448,943	5,501,364	179,383	3.01	30.7
	OTHER	5-SQ	27,509,546.99	10,355,851	17,153,696	6,391,242	23.23	2.7
	MAJOR	15-SQ	25,941,291.14	2,770,666	23,170,625	2,166,068	8.35	10.7
	SAP	10-SQ	10,032,044.24	3,388,437	6,643,607	853,049	8.50	7.8
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>69,433,188.99</b>	<b>16,963,897</b>	<b>52,469,292</b>	<b>9,589,742</b>	<b>13.81</b>	
<b>PRODUCTION PLANT</b>								
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	34.3	1.04
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	26,115	4.50	19.4
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	8,607	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	1,688,076	1.75	37.9
333.00	FIELD COMPRESSOR STATION EQUIPMENT	35-S0.5	40,943,124.58	16,330,802	24,612,223	1,346,652	3.29	18.3
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	5,146,889.18	3,082,520	2,064,369	207,985	4.04	9.9
337.00	OTHER EQUIPMENT	23-L1	64,848.38	41,185	23,663	2,446	3.77	9.7
	<b>TOTAL PRODUCTION PLANT</b>		<b>158,800,470.91</b>	<b>59,493,782</b>	<b>99,306,687</b>	<b>3,546,470</b>	<b>2.23</b>	
<b>UNDERGROUND STORAGE PLANT</b>								
350.11	LAND - GAS	55-L4	16,823.84	11,481	5,343	425	2.53	12.6
350.21	RIGHTS OF WAY	65-R3	46,800.39	26,493	20,307	505	1.08	40.2
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,800,679.17	1,123,377	677,302	19,591	1.09	34.6
352.01	WELLS - CONSTRUCTION	50-R1.5	2,073,608.38	749,520	1,324,088	45,358	2.19	29.2
352.02	WELLS - EQUIPMENT	55-R1	282,543.02	235,657	46,886	1,411	0.50	33.2
352.11	LEASEHOLDS	60-R3	161,936.70	161,937	0	0	-	-
352.12	STORAGE RIGHTS	65-R5	20,734.05	20,734	0	0	-	-
352.21	RESERVOIRS	40-SQ	433,138.50	194,762	238,376	9,637	2.22	24.7
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINE	50-R2	5,210,428.56	1,442,811	3,767,618	116,569	2.24	32.3
354.00	COMPRESSOR STATION EQUIPMENT	45-R1.5	7,574,440.99	2,994,704	4,579,737	196,976	2.60	23.3
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60-R2.5	394,942.37	75,467	319,475	7,175	1.82	44.5
357.00	OTHER EQUIPMENT	30-R2.5	30,183.87	30,184	0	0	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>18,251,510.61</b>	<b>7,272,378</b>	<b>10,979,132</b>	<b>397,647</b>	<b>2.18</b>	

PEOPLES NATURAL GAS COMPANY LLC

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
<b>TRANSMISSION PLANT</b>								
365.02	RIGHTS OF WAY	80-R4	2,119,493.17	1,049,535	1,069,958	23,224	1.10	46.1
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,397,311.49	886,976	510,335	14,816	1.06	34.4
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2.5	1,653,368.91	1,016,236	637,133	17,840	1.08	35.7
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R1.5	49,985.58	47,825	2,171	147	0.29	14.8
367.00	MAJORS	80-R2.5	393,279,347.90	65,799,579	327,479,769	5,762,278	1.47	56.8
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	23,490,766.90	7,173,142	16,317,625	743,207	3.16	22.0
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R1	41,212,983.57	14,482,608	26,730,376	918,662	2.23	29.1
371.00	OTHER EQUIPMENT	35-R1	2,629,844.55	1,205,276	1,424,569	68,780	2.62	20.7
	<b>TOTAL TRANSMISSION PLANT</b>		<b>465,833,112.07</b>	<b>91,661,177</b>	<b>374,171,936</b>	<b>7,548,954</b>	<b>1.62</b>	
<b>DISTRIBUTION PLANT</b>								
374.02	RIGHTS OF WAY	80-R4	5,734,940.08	2,686,702	3,048,238	64,782	1.13	47.1
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	3,953,370.05	2,061,729	1,891,641	55,543	1.40	34.1
	MAJOR STRUCTURES	85-R1	24,268,855.98	18,382,357	5,886,499	746,210	3.07	7.9
	MINOR STRUCTURES	65-R2	113,241.63	61,255	51,987	1,556	1.37	33.4
	<b>TOTAL OTHER</b>		<b>24,382,097.61</b>	<b>18,443,612</b>	<b>5,938,486</b>	<b>747,766</b>	<b>3.53</b>	<b>7.6</b>
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>28,335,467.66</b>	<b>20,505,341</b>	<b>7,830,127</b>	<b>803,309</b>	<b>3.23</b>	<b>9.2</b>
376.00	MAJORS	73-S0.5	1,351,309,568.78	224,924,262	1,126,385,307	24,069,065	1.78	46.8
	REGULAR PRESSURE	75-S0.5	1,434,840,917.09	320,984,897	1,113,856,020	23,821,070	1.66	46.8
	<b>TOTAL MAJORS</b>		<b>2,786,150,485.87</b>	<b>545,909,159</b>	<b>2,240,241,327</b>	<b>47,890,135</b>	<b>1.72</b>	<b>46.8</b>
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	50-R1.5	97,423,055.26	32,575,671	64,847,384	2,225,784	2.28	29.1
380.00	METERS	55-R2	932,382,261.43	314,782,799	617,599,462	18,130,859	1.94	34.1
381.00	METER INSTALLATIONS	32-S0.5	137,177,076.52	49,075,568	88,101,509	4,581,875	3.34	19.2
382.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	89,702,610.06	43,219,810	46,482,800	1,465,276	1.63	31.7
385.00	OTHER PROPERTY ON CUSTOMER PREMISES	50-R0.5	13,327,105.43	6,056,722	7,270,383	266,722	2.00	27.3
386.00	OTHER EQUIPMENT	20-S4	14,644,532.28	14,644,532	0	0	-	-
387.00	OTHER EQUIPMENT	26-R2.5	17,042,703.56	2,821,570	14,221,134	824,947	4.84	17.2
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>4,121,920,238.15</b>	<b>1,032,277,874</b>	<b>3,089,642,364</b>	<b>76,253,689</b>	<b>1.85</b>	
<b>GENERAL PLANT</b>								
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	54,596,210.41	2,743,281	51,852,929	1,763,588	3.23	29.4
	LEASED - NORTH SHORE	75-R0.5	8,112,867.83	6,425,679	1,687,189	512,028	6.31	3.3
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>62,709,078.24</b>	<b>9,168,960</b>	<b>53,540,118</b>	<b>2,275,616</b>	<b>3.63</b>	<b>23.5</b>

PEOPLES NATURAL GAS COMPANY LLC

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		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,575,038.57	1,797,453	777,586	82,878	3.22	9.4
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	14,050,130.22	11,887,036	2,163,094	1,205,437	8.58	1.8
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	284,170.13	125,684	158,486	23,109	8.13	6.9
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	1,712.08	1,712	0	0	-	-
	TRUCKS	10-L2.5	72,442,339.59	25,053,155	47,389,185	9,275,314	12.80	5.1
	TRAILERS	15-L2	2,868,891.35	653,936	2,214,955	276,236	9.63	8.0
	TOTAL TRANSPORTATION EQUIPMENT		75,312,943.02	25,708,803	49,604,140	9,551,550	12.68	5.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	7,510,627.41	3,294,621	4,216,006	293,836	3.91	14.3
394.01	DUAL FUEL STATIONS	15-SQ	363,320.21	193,403	169,917	25,616	7.05	6.6
396.00	POWER OPERATED EQUIPMENT	14-L2	15,813,380.81	7,636,153	8,177,238	1,099,169	6.95	7.4
397.01	COMMUNICATION EQUIPMENT - RADIO	10-SQ	482,807.01	340,476	142,331	60,156	12.46	2.4
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	20,887,264.49	11,297,661	9,589,603	1,341,253	6.42	7.1
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	21,462,909.51	8,529,568	12,933,342	1,120,856	5.22	11.5
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	50,446.96	37,775	12,672	1,594	3.16	7.9
	<b>TOTAL GENERAL PLANT</b>		<b>221,555,122.58</b>	<b>80,056,889</b>	<b>141,498,233</b>	<b>17,081,581</b>	<b>7.71</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>					<b>4,700,911</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>5,055,793,643.31</b>	<b>1,287,725,997</b>	<b>3,768,067,644</b>	<b>119,118,994</b>	<b>2.36</b>	
	<b>NONDEPRECIABLE GAS PLANT</b>							
301.00	ORGANIZATION		49,770.42					
325.51	OTHER LAND AND LAND RIGHTS		47,094.57	2,031				
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,047,916.85	30,228				
389.01	LAND AND LAND RIGHTS - LAND		259,215.74					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>		<b>1,665,386.70</b>	<b>32,259</b>				
	<b>TOTAL GAS PLANT</b>		<b>5,057,459,030.01</b>	<b>1,287,758,256</b>				

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



PEOPLES NATURAL GAS COMPANY LLC

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 ACCURUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ADJUSTMENTS AND ACQUISITIONS	PROJECTED BOOK RESERVE AS OF SEPT 30, 2025
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>DEPRECIABLE GAS PLANT</b>								
303.00	314,499	183,255		48,811				448,943
303.01	15,443,556	7,073,908		12,161,613				10,355,851
303.02	5,653,619	2,359,008		5,241,961				2,770,666
303.03	10,350,841	421,737		7,384,141				3,388,437
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	25,934	559						26,493
351.00	1,101,914	21,463						1,123,377
352.01	743,787	31,052		25,319				749,520
352.02	234,071	1,586						235,657
352.11	161,937							161,937
352.12	20,734							20,734
352.21	184,297							184,297
352.31	205,251							205,251
353.00	1,368,630	74,506		325				1,442,811
354.00	2,773,977	220,727						2,994,704
355.00	74,510	8,073		7,116				75,467
357.00	30,184							30,184
365.02	1,344,811	23,949		319,225				1,049,535
366.01	870,778	16,198						886,976
366.02	996,185	19,526	919	358		36		1,016,236
366.03	47,669	156						47,825
367.00	61,166,663	4,880,624	307	243,152	3,724	4,863		65,799,579
368.00	6,540,860	756,540	4,440	113,892	26,144	14,806		7,173,142
369.00	13,615,808	942,074	40,227	75,491		40,010		14,482,608
371.00	1,138,205	77,939		10,868				1,205,276
374.02	2,616,502	70,200						2,686,702
375.01	2,042,362	61,137		41,770				2,061,729
375.32	17,820,394	811,461		249,498				18,382,357
375.31	59,539	1,716						61,255
376.01	203,221,968	24,849,586	985,786	2,857,295		1,285,783		224,924,262
376.02	299,334,180	24,381,941	1,951,637	3,229,559		1,453,302		320,984,897
378.00	30,973,967	2,171,266	73,057	544,592		98,027		32,575,671
380.00	294,284,683	18,333,056	2,684,252	346,128		173,084		314,782,799
381.00	46,493,984	4,686,995		2,105,411				49,075,568

PEOPLES NATURAL GAS COMPANY LLC

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 ACCURUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ADJUSTMENTS AND ACQUISITIONS (8)	PROJECTED BOOK RESERVE AS OF SEPT 30, 2025 (9)
382.00	41,827,179	1,614,903	132,169	194,748		159,693		43,219,810
385.00	5,822,979	278,364	83	42,985		1,719		6,056,722
386.00	14,644,532							14,644,532
387.00	2,921,397	847,059		946,886				2,821,570
388.02	38,737	559						39,296
390.00	2,931,890	1,741,863		1,930,472				2,743,281
390.01	5,865,821	559,858						6,425,679
391.01	1,708,558	89,831		936				1,797,453
391.02	11,237,290	1,471,006		821,260				11,887,036
391.03	120,142	24,296		18,754				125,684
392.01	1,875			163				1,712
392.02	20,614,898	10,467,682	(705,721)	6,190,353	866,649			25,053,155
392.03	586,962	298,372	(21,333)	244,261	34,196			653,936
394.00	3,237,407	292,654		235,440				3,294,621
394.01	183,852	27,422		17,871				193,403
396.00	6,946,580	1,160,646	(103,202)	471,630	103,759			7,636,153
397.01	272,380	70,251		2,155				340,476
397.02	10,021,935	1,524,981	(716)	248,539				11,297,661
397.03	7,676,775	1,089,418		236,625				8,529,568
398.00	38,348	1,687		2,260				37,775
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>1,215,657,468</b>	<b>117,842,365</b>	<b>5,556,622</b>	<b>48,330,796</b>	<b>1,034,472</b>	<b>4,034,131</b>	<b>0</b>	<b>1,287,725,997</b>

PEOPLES NATURAL GAS COMPANY LLC

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 20, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF AUGUST 31, 2024	ORIGINAL COST AS OF SEPTEMBER 30, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT *
(1)		(2)	(3)	(4)	(5)
<b>DEPRECIABLE GAS PLANT</b>					
<b>INTANGIBLE PLANT</b>					
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	5,169,725.88	5,950,306.62	3.07	183,255
	OTHER	34,140,318.90	27,509,546.99	21.10	7,073,908
	MAJOR	26,465,029.21	25,941,291.14	8.34	2,359,008
	SAP	14,276,633.27	10,032,044.24	3.18	421,737
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>	<b>80,051,707.26</b>	<b>69,433,188.99</b>		<b>10,037,908</b>
<b>PRODUCTION PLANT</b>					
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
	<b>TOTAL PRODUCTION PLANT</b>	<b>152,055,300.39</b>	<b>158,800,470.91</b>		<b>3,790,325</b>
<b>UNDERGROUND STORAGE PLANT</b>					
350.11	LAND - GAS	16,823.84	16,823.84	2.66	485
350.21	RIGHTS OF WAY	46,800.39	46,800.39	1.09	559
351.00	STRUCTURES AND IMPROVEMENTS	1,800,679.17	1,800,679.17	1.10	21,463
352.01	WELLS - CONSTRUCTION	1,390,218.99	2,073,608.38	1.66	31,052
352.02	WELLS - EQUIPMENT	282,543.02	282,543.02	0.52	1,586
352.11	LEASEHOLDS	161,936.70	161,936.70	-	-
352.12	STORAGE RIGHTS	20,734.05	20,734.05	-	-
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	2,895,258.85	5,210,428.56	1.71	74,506
354.00	COMPRESSOR STATION EQUIPMENT	7,574,440.99	7,574,440.99	2.69	220,727
355.00	MEASURING AND REGULATING STATION EQUIPMENT	402,058.01	394,942.37	1.87	8,073
357.00	OTHER EQUIPMENT	30,183.87	30,183.87	-	-
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>	<b>15,260,067.15</b>	<b>18,251,510.61</b>		<b>368,916</b>
<b>TRANSMISSION PLANT</b>					
365.02	RIGHTS OF WAY	2,438,718.03	2,119,493.17	0.97	23,949
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	1,397,311.49	1,397,311.49	1.07	16,198
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	1,653,727.20	1,653,368.91	1.09	19,526
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	49,995.58	49,995.58	0.30	156
367.00	MAINS	258,894,350.97	393,279,347.90	1.38	4,880,624
368.00	COMPRESSOR STATION EQUIPMENT	20,925,158.68	23,490,766.90	3.15	756,540
369.00	MEASURING AND REGULATING STATION EQUIPMENT	38,098,474.23	41,212,983.57	2.19	942,074
371.00	OTHER EQUIPMENT	2,640,712.31	2,629,844.55	2.73	77,939
	<b>TOTAL TRANSMISSION PLANT</b>	<b>326,098,448.49</b>	<b>465,833,112.07</b>		<b>6,717,006</b>
<b>DISTRIBUTION PLANT</b>					
374.02	RIGHTS OF WAY	5,734,940.08	5,734,940.08	1.13	70,200
375.00	STRUCTURES AND IMPROVEMENTS				
	MEASURING AND REGULATING	3,995,140.53	3,953,370.05	1.42	61,137
	OTHER				
	MAJOR STRUCTURES	24,518,354.03	24,268,855.98	2.93	811,461.00
	MINOR STRUCTURES	113,241.63	113,241.63	1.40	1,716
	<b>TOTAL OTHER</b>	<b>24,631,595.66</b>	<b>24,382,097.61</b>		<b>813,177</b>
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>	<b>28,626,736.19</b>	<b>28,335,467.66</b>		<b>874,314</b>
376.00	MAINS				
	LOW PRESSURE	1,224,387,299.76	1,351,309,568.78	1.78	24,849,586
	REGULAR PRESSURE	1,291,382,509.81	1,434,840,917.09	1.65	24,381,941
	<b>TOTAL MAINS</b>	<b>2,515,769,809.57</b>	<b>2,786,150,485.87</b>		<b>49,231,527</b>

PEOPLES NATURAL GAS COMPANY LLC

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 20, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF AUGUST 31, 2024	ORIGINAL COST AS OF SEPTEMBER 30, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT *
(1)		(2)	(3)	(4)	(5)
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	85,558,767.45	97,423,055.26	2.19	2,171,266
380.00	SERVICES	828,329,283.58	932,382,261.43	1.92	18,333,056
381.00	METERS	126,745,549.73	137,177,076.52	3.27	4,686,995
382.00	METER INSTALLATIONS	89,897,357.70	89,702,610.06	1.66	1,614,903
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	16,052,276.68	17,042,703.56	4.72	847,059
<b>TOTAL DISTRIBUTION PLANT</b>		<b>3,724,069,344.12</b>	<b>4,121,920,238.15</b>		<b>78,107,684</b>
<b>GENERAL PLANT</b>					
389.02	LAND RIGHTS AND RIGHTS OF WAY	52,996.00	52,996.00	0.98	559
390.00	STRUCTURES AND IMPROVEMENTS				
	OWNED	40,367,890.17	54,596,210.41	3.38	1,741,863
	LEASED - NORTH SHORE	8,112,867.83	8,112,867.83	6.37	559,858
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>	<b>48,480,758.00</b>	<b>62,709,078.24</b>		<b>2,301,721</b>
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,575,974.65	2,575,038.57	3.22	89,831
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	302,923.77	284,170.13	7.64	24,296
392	TRANSPORTATION EQUIPMENT				
	AUTOMOBILES	1,875.41	1,712.08	-	-
	TRUCKS	70,574,597.43	72,442,339.59	13.52	10,467,682
	TRAILERS	2,786,243.63	2,868,891.35	9.75	298,372
	<b>TOTAL TRANSPORTATION EQUIPMENT</b>	<b>73,362,716.47</b>	<b>75,312,943.02</b>		<b>10,766,054</b>
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6,514,626.61	7,510,627.41	3.85	292,654
394.01	DUAL FUEL STATIONS	381,191.13	363,320.21	6.80	27,422
396.00	POWER OPERATED EQUIPMENT	14,650,478.39	15,813,390.81	7.04	1,160,646
397.01	COMMUNICATION EQUIPMENT - RADIO	484,962.23	482,807.01	13.43	70,251
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	19,325,799.24	20,887,264.49	7.00	1,524,981
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18,271,355.17	21,462,909.51	5.06	1,089,418
398.00	MISCELLANEOUS EQUIPMENT	52,706.86	50,446.96	3.02	1,687
<b>TOTAL GENERAL PLANT</b>		<b>199,327,878.34</b>	<b>221,555,122.58</b>		<b>18,820,526</b>
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>4,496,862,745.75</b>	<b>5,055,793,643.31</b>		<b>117,842,365</b>

PEOPLES NATURAL GAS COMPANY LLC  
 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 (5)	GROSS SALVAGE (4)	COST OF REMOVAL (7)	GROSS SALVAGE (6)	COST OF REMOVAL (9)	GROSS SALVAGE (8)	COST OF REMOVAL (11)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	GROSS SALVAGE (10)	COST OF REMOVAL (11)	GROSS SALVAGE (10)			
332.00	354,270		283,431	5,356	1,324		248,812	2,127		251,086	79,312		251,086	79,312	(1,052,426)	(210,426)	
333.00	49,796	(399)	598,259		128,575		116,205	8,300		290,113	41,296		290,113	41,296	(1,133,760)	(226,752)	
334.00	6,415		193,592				308			945	108		945	108	(40,230)	(40,230)	
366.02	2,930						11			33	2		33	2	(2,972)	(594)	
367.00							1,771				474			474	(1,297)	(259)	
368.00	8,925						2,516			8,558	966		8,558	966	(19,033)	(3,807)	
369.00	149,913						11,762			34,707	2,723		34,707	2,723	(193,659)	(38,732)	
376.00	5,481,114		2,963,188	23,652	215,592	(11,206)	2,121,408			2,332,196	487,017		2,332,196	487,017	(2,519,718)	(2,519,718)	
378.00	133,252		111,985				49,382			65,765	12,656		65,765	12,656	(347,727)	(69,545)	
380.00	7,218,286		2,895,377				918,364			85,122	85,122		85,122	85,122	(11,093,920)	(2,218,784)	
382.00	179,486		203,907		3,689		49,242			171,350	13,844		171,350	13,844	(593,830)	(118,766)	
385.00							513				171			171	(342)	(68)	
392.02		740,403		1,222,609				873,369		172,499	515,920		172,499	515,920	3,179,801	635,960	
392.03		62,343						20,140		5,297	20,877		5,297	20,877	98,063	19,613	
396.00		244,664		2,900				185,556		23,483	45,807		23,483	45,807	452,546	90,509	
397.02											540			540	-3,440	688	
<b>TOTAL</b>	<b>13,584,387</b>	<b>1,052,459</b>	<b>7,249,739</b>	<b>1,254,516</b>	<b>349,180</b>	<b>(11,206)</b>	<b>3,520,296</b>	<b>1,089,494</b>	<b>3,503,046</b>	<b>1,316,826</b>	<b>23,504,559</b>	<b>(4,700,911)</b>	<b>23,504,559</b>	<b>(4,700,911)</b>			

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES NATURAL GAS COMPANY LLC

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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)
1875	8,239	8,239				0.0
1876	535	535				0.0
1881	12	12				0.0
1885	6,228	6,196		32	32	0.0
1886	2,504	2,504			32	0.0
1887	13,116	13,116			32	0.0
1888	12,749	12,605		144	176	0.0
1889	19,195	18,827		368	544	0.0
1890	44,487	44,484		3	547	0.0
1891	38,688	37,827		861	1,408	0.0
1892	11,766	11,765		1	1,409	0.0
1893	19,574	19,572		2	1,411	0.0
1894	23,598	23,562		36	1,447	0.0
1895	7,972	7,972			1,447	0.0
1896	12,670	12,304		366	1,813	0.0
1897	20,102	20,017		85	1,898	0.0
1898	29,162	29,156		6	1,904	0.0
1899	75,893	75,349		544	2,448	0.0
1900	1,049,873	984,526		65,347	67,795	0.0
1901	216,297	213,085		3,212	71,007	0.0
1902	377,481	366,205		11,276	82,283	0.0
1903	241,863	233,434		8,429	90,712	0.0
1904	114,883	109,738		5,145	95,857	0.0
1905	214,297	207,864		6,433	102,290	0.0
1906	163,582	156,395		7,187	109,477	0.0
1907	159,056	154,272		4,784	114,261	0.0
1908	170,306	161,760		8,546	122,807	0.0
1909	67,554	63,805		3,749	126,556	0.0
1910	68,911	66,105		2,806	129,362	0.0
1911	56,855	51,567		5,288	134,650	0.0
1912	55,829	51,856		3,973	138,623	0.0
1913	189,477	171,228		18,249	156,872	0.0
1914	205,853	187,775		18,078	174,950	0.0
1915	78,883	71,967		6,916	181,866	0.0
1916	90,002	81,877		8,125	189,991	0.0
1917	136,628	130,115		6,513	196,504	0.0
1918	81,459	74,441		7,018	203,522	0.0
1919	83,123	77,936		5,187	208,709	0.0
1920	56,669	55,523		1,146	209,855	0.0
1921	117,151	105,874		11,277	221,132	0.0
1922	174,982	166,068		8,914	230,046	0.0
1923	207,310	190,621		16,689	246,735	0.0
1924	294,435	271,440		22,995	269,730	0.0
1925	398,601	356,434		42,167	311,897	0.0
1926	245,691	214,716		30,975	342,872	0.0
1927	329,103	292,092		37,011	379,883	0.0



PEOPLES NATURAL GAS COMPANY LLC

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)
1928	285,374	246,811	38,563		418,446	0.0
1929	268,811	235,893	32,918		451,364	0.0
1930	319,440	279,425	40,015		491,379	0.0
1931	258,712	221,837	36,875		528,254	0.0
1932	175,691	147,485	28,206		556,460	0.0
1933	107,989	95,412	12,577		569,037	0.0
1934	82,426	73,878	8,548		577,585	0.0
1935	102,636	86,795	15,841		593,426	0.0
1936	152,342	132,578	19,764		613,190	0.0
1937	292,073	241,063	51,010		664,200	0.0
1938	330,683	281,481	49,202		713,402	0.0
1939	425,051	350,370	74,681		788,083	0.0
1940	507,208	393,497	113,711		901,794	0.0
1941	768,743	612,567	156,176		1,057,970	0.0
1942	416,149	343,231	72,918		1,130,888	0.0
1943	284,696	253,982	30,714		1,161,602	0.0
1944	417,450	353,330	64,120		1,225,722	0.0
1945	277,969	228,551	49,418		1,275,140	0.0
1946	537,909	414,379	123,530		1,398,670	0.0
1947	666,152	538,558	127,594		1,526,264	0.0
1948	1,346,866	1,165,448	181,418		1,707,682	0.0
1949	2,363,604	1,958,943	404,661		2,112,343	0.1
1950	2,860,291	2,385,488	474,803		2,587,146	0.1
1951	2,461,536	1,784,250	677,286		3,264,432	0.1
1952	3,816,662	2,947,615	869,047		4,133,479	0.1
1953	3,419,225	2,504,548	914,677		5,048,156	0.1
1954	2,353,048	1,791,033	562,015		5,610,171	0.1
1955	3,291,424	2,415,572	875,852		6,486,023	0.2
1956	3,558,455	2,560,980	997,475		7,483,498	0.2
1957	4,598,032	3,402,225	1,195,807		8,679,305	0.2
1958	5,390,619	3,819,577	1,571,042		10,250,347	0.3
1959	7,222,524	5,160,950	2,061,574		12,311,921	0.3
1960	5,010,552	3,493,109	1,517,443		13,829,364	0.4
1961	7,078,649	4,957,065	2,121,584		15,950,948	0.4
1962	6,300,826	4,367,228	1,933,598		17,884,546	0.5
1963	6,351,670	4,490,964	1,860,706		19,745,252	0.5
1964	7,569,451	5,355,219	2,214,232		21,959,484	0.6
1965	7,515,372	5,156,766	2,358,606		24,318,090	0.6
1966	8,531,699	5,772,533	2,759,166		27,077,256	0.7
1967	9,070,742	5,910,596	3,160,146		30,237,402	0.8
1968	10,938,276	7,306,855	3,631,421		33,868,823	0.9
1969	9,779,594	6,504,839	3,274,755		37,143,578	1.0
1970	8,685,946	5,834,577	2,851,369		39,994,947	1.1
1971	12,039,182	7,867,083	4,172,099		44,167,046	1.2
1972	16,467,456	10,330,293	6,137,163		50,304,209	1.3
1973	16,576,026	9,944,054	6,631,972		56,936,181	1.5

PEOPLES NATURAL GAS COMPANY LLC

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)
1974	14,715,080	8,907,454	5,807,626		62,743,807	1.7
1975	10,632,074	6,735,334	3,896,740		66,640,547	1.8
1976	9,784,396	6,310,268	3,474,128		70,114,675	1.9
1977	15,925,110	9,609,862	6,315,248		76,429,923	2.0
1978	22,289,778	14,685,912	7,603,866		84,033,789	2.2
1979	21,679,191	12,874,720	8,804,471		92,838,260	2.5
1980	24,842,181	14,205,371	10,636,810		103,475,070	2.7
1981	37,212,365	21,354,456	15,857,909		119,332,979	3.2
1982	29,044,122	16,861,148	12,182,974		131,515,953	3.5
1983	19,566,239	13,180,775	6,385,464		137,901,417	3.7
1984	29,339,090	19,804,089	9,535,001		147,436,418	3.9
1985	41,301,323	26,559,659	14,741,664		162,178,082	4.3
1986	27,435,115	17,109,989	10,325,126		172,503,208	4.6
1987	46,080,150	29,363,487	16,716,663		189,219,871	5.0
1988	34,641,273	21,780,980	12,860,293		202,080,164	5.4
1989	31,993,557	19,148,286	12,845,271		214,925,435	5.7
1990	44,584,915	26,575,455	18,009,460		232,934,895	6.2
1991	40,923,134	23,699,575	17,223,559		250,158,454	6.6
1992	49,080,915	28,067,426	21,013,489		271,171,943	7.2
1993	38,021,295	21,389,857	16,631,438		287,803,381	7.6
1994	42,596,948	23,679,787	18,917,161		306,720,542	8.1
1995	43,117,567	23,114,880	20,002,687		326,723,229	8.7
1996	32,574,304	17,052,116	15,522,188		342,245,417	9.1
1997	43,057,522	22,839,269	20,218,253		362,463,670	9.6
1998	27,872,626	14,416,285	13,456,341		375,920,011	10.0
1999	33,147,117	16,217,233	16,929,884		392,849,895	10.4
2000	24,576,757	11,341,548	13,235,209		406,085,104	10.8
2001	47,392,721	22,207,922	25,184,799		431,269,903	11.4
2002	59,654,133	26,903,669	32,750,464		464,020,367	12.3
2003	53,894,992	23,216,532	30,678,460		494,698,827	13.1
2004	62,235,046	25,721,214	36,513,832		531,212,659	14.1
2005	88,661,067	44,414,942	44,246,125		575,458,784	15.3
2006	67,048,336	25,870,707	41,177,629		616,636,413	16.4
2007	60,372,702	22,768,477	37,604,225		654,240,638	17.4
2008	57,550,105	20,787,965	36,762,140		691,002,778	18.3
2009	67,607,982	24,098,009	43,509,973		734,512,751	19.5
2010	58,004,881	19,096,931	38,907,950		773,420,701	20.5
2011	77,276,180	26,615,238	50,660,942		824,081,643	21.9
2012	101,927,807	28,137,825	73,789,982		897,871,625	23.8
2013	68,991,954	18,024,419	50,967,535		948,839,160	25.2
2014	80,244,506	19,684,697	60,559,809	1,009,398,969	1,009,398,969	26.8
2015	92,964,402	22,958,551	70,005,851	1,079,404,820	1,079,404,820	28.6
2016	100,493,300	23,960,890	76,532,410	1,155,937,230	1,155,937,230	30.7
2017	181,506,050	43,257,304	138,248,746	1,294,185,976	1,294,185,976	34.3
2018	210,333,414	37,819,881	172,513,533	1,466,699,509	1,466,699,509	38.9
2019	218,673,435	35,939,727	182,733,708	1,649,433,217	1,649,433,217	43.8

PEOPLES NATURAL GAS COMPANY LLC

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)
2020	226,307,289	32,973,628	193,333,661		1,842,766,878	48.9
2021	316,281,945	42,116,751	274,165,194		2,116,932,072	56.2
2022	360,826,509	32,402,941	328,423,568		2,445,355,640	64.9
2023	430,629,060	29,064,058	401,565,002		2,846,920,642	75.6
2024	528,921,001	18,073,079	510,847,922		3,357,768,564	89.1
2025	414,692,809	4,393,726	410,299,083		3,768,067,647	100.0
TOTAL	5,055,793,645	1,287,725,998	3,768,067,647			

**UTILITY PLANT IN SERVICE**

PEOPLES NATURAL GAS COMPANY LLC

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	4,584,543.83	1,289,403	433,465	4,151,079	28.75	144,385
2016	59,000.00	13,644	4,587	54,413	30.75	1,770
2023	159,123.79	8,951	3,009	156,115	37.75	4,135
2024	579,893.06	18,122	6,092	573,801	38.75	14,808
2025	567,745.94	5,325	1,790	565,956	39.62	14,285
	5,950,306.62	1,335,445	448,943	5,501,364		179,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 3.01

PEOPLES NATURAL GAS COMPANY LLC

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						
2021	1,972,351.23	1,676,499	1,413,145	559,206	0.75	559,206
2022	6,553,557.26	4,259,812	3,590,656	2,962,901	1.75	1,693,086
2023	11,330,545.97	5,098,746	4,297,805	7,032,741	2.75	2,557,360
2024	3,867,048.11	966,762	814,897	3,052,151	3.75	813,907
2025	3,786,044.42	283,953	239,348	3,546,696	4.62	767,683
	27,509,546.99	12,285,772	10,355,851	17,153,696		6,391,242
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 23.23

PEOPLES NATURAL GAS COMPANY LLC

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						
2019	5,883,789.35	2,451,599	969,002	4,914,787	8.75	561,690
2020	9,018,329.45	3,156,415	1,247,583	7,770,746	9.75	797,000
2021	1,939,034.59	549,387	217,147	1,721,888	10.75	160,176
2022	1,666,255.65	361,028	142,697	1,523,559	11.75	129,665
2023	905,219.78	135,783	53,669	851,551	12.75	66,788
2024	3,298,882.28	274,896	108,653	3,190,229	13.75	232,017
2025	3,229,780.04	80,745	31,915	3,197,865	14.62	218,732
	25,941,291.14	7,009,853	2,770,666	23,170,625		2,166,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 8.35

PEOPLES NATURAL GAS COMPANY LLC

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						
2019	2,246,887.73	1,404,305	1,791,478	455,410	3.75	121,443
2020	253,253.41	132,958	169,615	83,638	4.75	17,608
2021	221,145.54	93,987	119,900	101,246	5.75	17,608
2023	2,988,098.73	672,322	857,683	2,130,416	7.75	274,892
2024	2,176,680.67	272,085	347,100	1,829,581	8.75	209,095
2025	2,145,978.16	80,474	102,661	2,043,317	9.62	212,403
	10,032,044.24	2,656,131	3,388,437	6,643,607		853,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 8.50



PEOPLES NATURAL GAS COMPANY LLC

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

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
1977	1,441.00	644	856	585	24.90	23
1978	765.00	337	448	317	25.19	13

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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			
1929	3,297.79	2,834	3,298			
1930	7,617.74	6,521	7,618			

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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
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

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
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



PEOPLES NATURAL GAS COMPANY LLC

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						
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

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	2,339	102	0.28	102
1961	2,472.63	2,425	2,344	129	0.64	129
1962	1,811.47	1,756	1,698	113	1.01	112
1963	1,963.00	1,881	1,818	145	1.38	105
1964	2,531.71	2,397	2,317	215	1.75	123
1965	1,233.47	1,154	1,116	117	2.12	55
1966	2,199.03	2,033	1,965	234	2.49	94
1967	1,283.95	1,172	1,133	151	2.87	53
1968	1,682.18	1,517	1,467	215	3.24	66
1969	3,324.38	2,960	2,862	462	3.62	128
1970	1,249.52	1,098	1,061	189	4.00	47
1971	649.05	563	544	105	4.38	24
1972	1,345.04	1,151	1,113	232	4.77	49
1973	740.35	625	604	136	5.16	26
1974	699.91	582	563	137	5.54	25
1975	937.83	769	743	195	5.93	33
1977	522.74	416	402	121	6.72	18
1978	210.39	165	160	50	7.12	7

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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						
1980	9.26	7	7	2	7.93	
1981	85.74	64	62	24	8.33	3
1983	38.73	32	31	8	8.51	1
1984	97.30	80	77	20	8.75	2
1988	13.83	11	11	3	10.14	
1990	20.22	15	15	5	10.83	
1991	94.18	71	69	25	11.20	2
1996	72.48	50	48	24	12.95	2
1999	608.74	398	385	224	13.91	16
2023	105,539.51	10,596	10,243	95,297	20.17	4,725
2024	289,209.33	16,832	16,271	272,938	20.21	13,505
2025	136,478.68	2,498	2,415	134,064	20.12	6,663
	580,795.00	76,965	75,110	505,685		26,115

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 4.50

PEOPLES NATURAL GAS COMPANY LLC

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
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

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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

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

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	59,394	239	9.01	27
1928	24,205.87	20,746	23,989	217	9.29	23
1929	45,414.88	38,722	44,774	641	9.58	67
1930	31,466.56	26,688	30,859	608	9.87	62



PEOPLES NATURAL GAS COMPANY LLC

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						
1931	30,254.30	25,525	29,514	740	10.16	73
1932	8,699.90	7,301	8,442	258	10.45	25
1933	12,689.46	10,591	12,246	443	10.75	41
1934	3,997.41	3,318	3,837	160	11.05	14
1935	8,442.89	6,969	8,058	385	11.35	34
1936	3,962.18	3,251	3,759	203	11.66	17
1937	16,592.09	13,537	15,653	939	11.97	78
1938	43,376.12	35,175	40,673	2,703	12.29	220
1939	83,234.61	67,087	77,572	5,663	12.61	449
1940	32,736.37	26,224	30,323	2,413	12.93	187
1941	184,653.78	146,984	169,957	14,697	13.26	1,108
1942	50,551.73	39,975	46,223	4,329	13.60	318
1943	39,132.03	30,740	35,545	3,587	13.94	257
1944	128,936.90	100,590	116,312	12,625	14.29	883
1945	96,117.44	74,469	86,108	10,009	14.64	684
1946	54,076.34	41,597	48,098	5,978	15.00	399
1947	54,496.94	41,619	48,124	6,373	15.36	415
1948	20,204.76	15,315	17,709	2,496	15.73	159
1949	56,304.72	42,350	48,969	7,336	16.11	455
1950	58,077.23	43,334	50,107	7,970	16.50	483
1951	54,538.17	40,366	46,675	7,863	16.89	466
1952	64,636.61	47,443	54,858	9,779	17.29	566
1953	100,139.19	72,870	84,259	15,880	17.70	897
1954	56,077.67	40,445	46,766	9,312	18.12	514
1955	53,061.29	37,927	43,855	9,206	18.54	497
1956	311,976.99	220,927	255,457	56,520	18.97	2,979
1957	481,954.60	338,033	390,866	91,089	19.41	4,693
1958	189,294.35	131,457	152,003	37,291	19.86	1,878
1959	351,796.87	241,874	279,678	72,119	20.31	3,551
1960	242,271.68	164,820	190,581	51,691	20.78	2,488
1961	98,042.96	65,991	76,305	21,738	21.25	1,023
1962	178,076.39	118,544	137,072	41,004	21.73	1,887
1963	240,620.91	158,365	183,117	57,504	22.22	2,588
1964	249,051.31	162,038	187,364	61,687	22.71	2,716
1965	158,638.34	101,968	117,905	40,733	23.22	1,754
1966	207,699.78	131,873	152,484	55,216	23.73	2,327
1967	272,337.49	170,734	197,419	74,918	24.25	3,089
1968	194,960.48	120,636	139,491	55,469	24.78	2,238
1969	617,398.95	376,996	435,919	181,480	25.31	7,170
1970	108,560.63	65,370	75,587	32,974	25.86	1,275
1971	486,178.04	288,639	333,752	152,426	26.41	5,772
1972	1,335,564.56	781,412	903,544	432,021	26.97	16,019
1973	531,906.59	306,623	354,547	177,360	27.53	6,442
1974	697,897.73	396,085	457,992	239,906	28.11	8,535

PEOPLES NATURAL GAS COMPANY LLC

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						
1975	990,359.25	553,234	639,702	350,657	28.69	12,222
1976	574,704.91	315,823	365,185	209,520	29.28	7,156
1977	1,237,592.84	668,869	773,411	464,182	29.87	15,540
1978	600,482.62	318,904	368,747	231,736	30.48	7,603
1979	708,051.28	369,383	427,116	280,935	31.09	9,036
1980	846,930.58	433,891	501,707	345,224	31.70	10,890
1981	729,720.27	366,772	424,097	305,623	32.33	9,453
1982	750,893.46	370,130	427,980	322,913	32.96	9,797
1983	505,327.34	301,023	348,072	157,255	28.67	5,485
1984	872,939.76	511,368	591,293	281,647	29.17	9,655
1985	2,094,205.41	1,205,425	1,393,828	700,377	29.68	23,598
1986	822,415.56	464,829	537,480	284,936	30.19	9,438
1987	326,106.77	180,859	209,127	116,980	30.72	3,808
1988	2,083,427.00	1,132,968	1,310,047	773,380	31.25	24,748
1989	770,898.62	410,812	475,020	295,879	31.78	9,310
1990	596,840.15	311,372	360,038	236,802	32.32	7,327
1991	1,283,392.32	654,915	757,276	526,116	32.87	16,006
1992	1,519,663.74	763,023	882,281	637,383	32.97	19,332
1993	519,437.88	254,628	294,425	225,013	33.54	6,709
1994	606,852.97	290,136	335,483	271,370	34.11	7,956
1995	603,296.37	281,015	324,937	278,359	34.69	8,024
1996	933,656.65	423,320	489,483	444,174	35.26	12,597
1997	2,099,655.71	931,197	1,076,739	1,022,917	35.45	28,855
1998	444,634.33	191,460	221,384	223,250	36.04	6,195
1999	537,658.15	224,419	259,495	278,163	36.64	7,592
2000	846,596.56	344,142	397,930	448,667	36.86	12,172
2001	928,111.19	364,562	421,542	506,569	37.48	13,516
2002	255,961.59	97,598	112,852	143,110	37.73	3,793
2003	1,233,584.50	452,849	523,628	709,956	38.36	18,508
2004	514,807.70	182,705	211,261	303,547	38.63	7,858
2005	829,153.20	282,078	326,166	502,987	39.27	12,808
2006	560,254.85	183,315	211,966	348,289	39.58	8,800
2007	1,594,153.05	500,405	578,616	1,015,537	39.89	25,458
2008	2,417,106.34	721,265	833,996	1,583,110	40.55	39,041
2009	1,472,298.39	418,722	484,167	988,131	40.89	24,166
2010	1,877,107.74	506,631	585,815	1,291,293	41.25	31,304
2011	5,101,760.10	1,308,601	1,513,130	3,588,630	41.31	86,871
2012	2,274,032.50	548,497	634,225	1,639,808	41.69	39,333
2013	2,970,839.85	669,627	774,287	2,196,553	42.10	52,175
2014	2,160,332.38	454,534	525,576	1,634,756	42.22	38,720
2015	1,587,346.68	309,215	357,544	1,229,803	42.38	29,018
2016	287,876.18	51,386	59,417	228,459	42.56	5,368
2017	1,085,571.20	175,537	202,973	882,598	42.77	20,636
2018	1,697,353.68	246,116	284,583	1,412,771	42.75	33,047

PEOPLES NATURAL GAS COMPANY LLC

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						
2019	4,722,224.95	602,084	696,188	4,026,037	42.77	94,132
2020	2,580,092.55	283,036	327,274	2,252,819	42.60	52,883
2021	1,405,627.68	128,474	148,554	1,257,074	42.26	29,746
2022	4,164,951.97	301,959	349,154	3,815,798	41.59	91,748
2023	6,067,185.78	317,921	367,611	5,699,575	40.67	140,142
2024	9,900,979.19	308,911	357,192	9,543,787	38.75	246,291
2025	5,444,930.39	57,716	66,737	5,378,193	34.84	154,368
	96,714,715.32	28,403,631	32,745,872	63,968,843		1,688,076
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.9 1.75

PEOPLES NATURAL GAS COMPANY LLC

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	91,017	26,949	5.37	5,018
1972	73.97	62	57	17	5.71	3
1973	472.53	391	356	117	6.06	19
1974	308,440.46	252,039	229,707	78,733	6.40	12,302
1976	2,714.51	2,164	1,972	743	7.10	105
1977	25,931.50	20,404	18,596	7,336	7.46	983
1978	10,313.74	8,009	7,299	3,015	7.82	386
1979	4,760.10	3,648	3,325	1,435	8.18	175
1980	147.81	112	102	46	8.54	5
1981	6,892.25	5,138	4,683	2,209	8.91	248
1982	2,817.16	2,069	1,886	931	9.29	100
1984	1,048.37	856	780	268	9.25	29
1985	177,333.74	143,463	130,751	46,583	9.50	4,903
1986	14,722.96	11,789	10,744	3,979	9.77	407
1987	2,341.94	1,854	1,690	652	10.06	65
1988	41,705.91	32,622	29,732	11,974	10.37	1,155
1989	50,573.86	39,048	35,588	14,986	10.70	1,401
1990	111,145.34	84,626	77,128	34,017	11.05	3,078
1991	5,777.82	4,334	3,950	1,828	11.41	160
1992	190,566.32	140,676	128,211	62,355	11.79	5,289
1993	40,936.28	29,834	27,191	13,745	12.00	1,145
1994	112,480.72	80,491	73,359	39,122	12.42	3,150
1995	1,523,779.02	1,073,959	978,800	544,979	12.67	43,013
1996	66,276.24	45,750	41,696	24,580	13.12	1,873
1997	18,109.75	12,278	11,190	6,920	13.42	516
1998	98,883.56	65,748	59,922	38,962	13.73	2,838
1999	165,427.15	107,693	98,151	67,276	14.07	4,782
2000	120,003.55	76,358	69,592	50,412	14.43	3,494
2001	31,883.10	19,793	18,039	13,844	14.81	935
2002	6,149,697.13	3,717,492	3,388,103	2,761,594	15.21	181,564
2003	1,345,896.28	793,540	723,228	622,668	15.49	40,198
2004	761,254.37	435,133	396,578	364,676	15.93	22,892
2005	1,306,243.26	724,704	660,491	645,752	16.25	39,739
2006	1,835,673.44	985,940	898,581	937,092	16.59	56,485
2007	4,994,469.32	2,588,633	2,359,266	2,635,203	16.96	155,378
2008	2,166,110.23	1,079,806	984,130	1,181,980	17.35	68,126
2009	3,406,085.55	1,627,428	1,483,229	1,922,857	17.76	108,269
2010	1,883,128.04	861,531	785,195	1,097,933	18.08	60,726
2011	1,090,197.41	475,326	433,210	656,987	18.43	35,648

PEOPLES NATURAL GAS COMPANY LLC

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						
2012	153,437.26	63,231	57,628	95,809	18.90	5,069
2013	277,143.88	107,615	98,080	179,064	19.30	9,278
2014	147,693.03	53,834	49,064	98,629	19.61	5,030
2015	159,268.31	53,865	49,092	110,176	20.05	5,495
2016	169,958.53	52,976	48,282	121,677	20.42	5,959
2017	1,139,373.91	322,443	293,873	845,501	20.90	40,455
2018	186,535.03	47,473	43,267	143,268	21.24	6,745
2019	1,169,256.31	261,680	238,494	930,762	21.68	42,932
2020	434,996.96	83,606	76,198	358,799	22.07	16,257
2021	3,976,431.06	632,253	576,232	3,400,199	22.49	151,187
2022	4,118,666.81	511,538	466,212	3,652,455	22.93	159,287
2023	816,419.74	72,008	65,628	750,792	23.26	32,278
	40,943,124.58	17,918,586	16,330,902	24,612,223		1,346,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 3.29

PEOPLES NATURAL GAS COMPANY LLC

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	4,174			
1966	4,430.39	3,642	4,403	27	3.56	8
1967	5,043.03	4,110	4,969	74	3.70	20
1968	8,020.16	6,480	7,834	186	3.84	48
1969	12,602.57	10,088	12,196	407	3.99	102
1970	4,759.17	3,774	4,563	196	4.14	47
1971	14,785.42	11,614	14,041	744	4.29	173
1972	7,088.03	5,514	6,666	422	4.44	95
1973	12,894.47	9,929	12,004	890	4.60	193
1974	23,255.32	17,732	21,438	1,817	4.75	383
1975	63,281.47	47,746	57,724	5,557	4.91	1,132
1976	40,036.32	29,867	36,108	3,928	5.08	773
1977	54,856.30	40,484	48,944	5,912	5.24	1,128
1978	96,184.07	70,166	84,829	11,355	5.41	2,099
1979	96,189.25	69,352	83,845	12,344	5.58	2,212
1980	30,973.93	22,069	26,681	4,293	5.75	747
1981	71,976.20	50,635	61,216	10,760	5.93	1,815
1982	70,222.41	48,769	58,961	11,261	6.11	1,843
1983	64,615.14	56,784	64,615			

PEOPLES NATURAL GAS COMPANY LLC

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						
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	29,378			
1993	19,402.45	15,830	19,375	27	7.28	4
1994	106,062.04	85,507	104,653	1,409	7.51	188
1995	11,890.54	9,496	11,622	269	7.63	35
1996	7,154.07	5,650	6,915	239	7.79	31
1997	13,306.12	10,375	12,698	608	7.98	76
1998	8,035.94	6,197	7,585	451	8.08	56
1999	91.55	69	84	8	8.35	1
2000	1,544.13	1,158	1,417	127	8.42	15
2002	8,688.46	6,303	7,714	974	8.80	111
2003	6,821.77	4,857	5,945	877	9.00	97
2004	8,162.73	5,707	6,985	1,178	9.15	129
2005	9,288.88	6,377	7,805	1,484	9.25	160
2006	6,911.05	4,630	5,667	1,244	9.49	131
2007	42.13	28	34	8	9.60	1
2008	11,306.98	7,216	8,832	2,475	9.78	253
2009	1,030,626.43	639,813	783,075	247,551	9.93	24,930
2010	91,350.96	55,030	67,352	23,999	10.07	2,383
2011	188,760.14	110,009	134,641	54,119	10.20	5,306
2013	28,500.44	15,396	18,843	9,657	10.43	926
2017	17,701.28	7,682	9,402	8,299	10.76	771
2020	20,439.63	6,696	8,195	12,245	10.78	1,136
2021	227,237.22	64,513	78,959	148,278	10.72	13,832
2022	422,877.29	99,207	121,421	301,456	10.60	28,439
2023	1,031,038.70	183,731	224,871	806,168	10.38	77,666
2024	228,650.00	25,494	31,203	197,447	9.96	19,824
2025	182,250.00	7,071	8,654	173,596	9.30	18,666
	5,146,889.18	2,554,454	3,082,520	2,064,369		207,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 4.04

PEOPLES NATURAL GAS COMPANY LLC

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

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

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 65-R3						
1916	922.66	918	923			
1925	257.87	249	258			
1926	459.25	441	459			
1929	64.04	61	64			
1940	198.63	180	199			
1941	73.96	67	74			
1942	442.68	397	443			
1943	166.39	149	166			
1945	66.96	59	67			
1946	558.07	491	558			
1947	1,439.75	1,261	1,440			
1948	342.95	299	343			
1949	1,130.71	979	1,131			
1961	890.72	706	891			
1962	39.11	31	39			
1965	87.33	66	87			
1966	1,016.02	765	1,016			
1967	69.49	52	69			
1968	1,932.65	1,422	1,893	40	17.19	2
1973	95.09	65	87	8	20.26	
1979	60.66	38	51	10	24.33	
2004	17,233.24	6,042	8,044	9,189	39.36	233
2006	19,252.16	6,153	8,191	11,061	40.99	270
	46,800.39	20,891	26,493	20,307		505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2 1.08

PEOPLES NATURAL GAS COMPANY LLC

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						
1940	400.17	351	400			
1945	426.05	363	426			
1946	58.82	50	59			
1947	155.46	131	155			
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	535.96	437	536			
1953	2,900.60	2,345	2,901			
1956	157.70	125	158			
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			
1967	126.88	90	127			
1968	1,796.46	1,259	1,796			
1969	756.00	524	756			
1970	537.68	368	538			
1971	551.41	372	551			
1972	347.83	232	348			
1973	2,622.77	1,723	2,623			
1976	85.52	54	83	3	22.28	
1977	200.66	124	190	11	22.87	
1981	1,050.11	607	932	118	25.30	5
1982	80.70	46	71	10	25.93	
1986	5,020.51	3,074	4,721	300	24.85	12
1989	4,130.40	2,381	3,657	473	26.64	18
1992	40,631.25	22,022	33,822	6,809	28.10	242
1993	41,380.63	21,886	33,613	7,768	28.73	270
1994	10,078.67	5,197	7,982	2,097	29.36	71
1995	2,597.85	1,312	2,015	583	29.63	20
1996	67,731.62	33,283	51,117	16,615	30.27	549
1997	126.45	60	92	34	30.92	1
1998	585,144.97	271,039	416,270	168,875	31.58	5,348
1999	21,627.73	9,765	14,997	6,631	31.89	208
2000	86,632.93	37,841	58,117	28,516	32.55	876
2003	329,014.65	129,566	198,991	130,024	34.25	3,796
2004	145,420.89	54,998	84,468	60,953	34.93	1,745
2006	152,337.02	53,074	81,513	70,824	36.00	1,967
2007	103,552.40	34,587	53,120	50,432	36.39	1,386
2014	82,977.62	18,205	27,959	55,019	40.03	1,374

PEOPLES NATURAL GAS COMPANY LLC

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						
2015	4,292.00	867	1,332	2,960	40.51	73
2017	52,907.60	8,772	13,472	39,436	41.50	950
2020	34,685.59	3,822	5,870	28,816	42.37	680
	1,800,679.17	734,873	1,123,377	677,302		19,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 1.09

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1916	1,692.35	1,692	1,692			
1917	3.43	3	3			
1924	4,372.37	4,372	4,372			
1925	4,480.62	4,470	4,481			
1926	3,865.56	3,833	3,866			
1927	152.57	150	153			
1939	835.00	764	835			
1942	6,692.90	6,030	6,693			
1943	5,478.24	4,910	5,478			
1945	280.75	249	281			
1946	11,987.05	10,563	11,987			
1947	29,450.54	25,799	29,451			
1948	28,396.98	24,722	28,397			
1949	2,912.07	2,519	2,912			
1950	9,132.90	7,849	9,133			
1951	0.88	1	1			
1952	2,721.62	2,308	2,722			
1953	21.15	18	21			
1957	385.87	316	386			
1961	190.38	151	190			
1962	618.87	486	619			
1966	2.63	2	3			
1967	274.53	206	275			
1968	459.52	341	460			
1970	270.25	196	270			
1972	10.95	8	11			
1973	11,512.12	8,049	11,512			
1974	11,326.58	7,818	11,327			
1975	12,832.39	8,736	12,832			
1979	636.06	408	636			
1981	10,994.92	6,828	10,995			
1983	169.19	119	169			
1984	216.44	151	216			
1985	77.18	53	77			
1991	50,823.61	31,333	50,824			
1992	31,261.77	18,920	31,262			
1993	383.86	227	384			
1995	551.49	312	537	14	23.22	1
1997	267,917.54	144,568	248,658	19,260	24.10	799
2000	68,536.02	33,918	58,339	10,197	25.77	396
2002	3,059.11	1,422	2,446	613	26.75	23
2004	18,049.76	7,862	13,523	4,527	27.53	164
2005	62,515.79	26,207	45,076	17,440	28.06	622
2006	80,746.83	32,484	55,873	24,874	28.60	870

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2021	24,188.96	2,777	4,776	19,413	32.79	592
2023	198,211.71	13,122	22,570	175,642	31.76	5,530
2024	606,889.69	23,972	41,232	565,658	30.40	18,607
2025	498,017.38	6,723	11,564	486,453	27.40	17,754
	2,073,608.38	477,967	749,520	1,324,088		45,358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 2.19

PEOPLES NATURAL GAS COMPANY LLC

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	606			
1917	1,489.21	1,469	1,489			
1924	2,632.59	2,485	2,633			
1925	2,486.30	2,333	2,486			
1926	805.94	752	806			
1942	13.91	12	14			
1943	7,491.00	6,262	7,491			
1945	2,654.21	2,186	2,654			
1946	5,200.82	4,249	5,201			
1947	9,662.56	7,830	9,663			
1948	11,543.94	9,279	11,544			
1949	37.27	30	37			
1950	2,967.75	2,346	2,968			
1952	1,916.83	1,489	1,917			
1953	260.58	201	261			
1957	733.74	543	734			
1961	964.56	685	965			
1962	174.36	122	174			
1966	137.13	92	137			
1967	870.46	575	870			
1968	7.19	5	7			
1971	198.43	124	198			
1973	20,483.30	12,454	20,483			
1974	18,787.75	11,249	18,788			
1975	11,012.38	6,491	11,012			
1979	2,655.00	1,463	2,655			
1981	693.40	368	693			
1982	32,980.62	17,186	32,412	569	26.34	22
1984	737.19	468	737			
1985	398.44	249	398			
1992	7,004.82	3,867	7,005			
1993	485.00	261	485			
1994	287.22	152	287			
1995	846.49	438	831	15	28.23	1
1997	13,420.80	6,598	12,516	905	29.22	31
1998	23,638.35	11,337	21,507	2,131	29.57	72
2000	14,821.28	6,736	12,778	2,043	30.31	67
2008	30,882.48	10,602	20,112	10,770	33.00	326

PEOPLES NATURAL GAS COMPANY LLC

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						
2014	34,845.40	8,586	16,288	18,557	34.41	539
2019	5,714.85	882	1,673	4,042	34.23	118
2021	9,993.73	1,129	2,142	7,852	33.35	235
	282,543.02	144,186	235,657	46,886		1,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.2 0.50



PEOPLES NATURAL GAS COMPANY LLC

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

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			
1992	2,452.89	1,280	2,453			
1993	12,069.59	6,111	12,070			
	20,734.05	13,312	20,734			

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

PEOPLES NATURAL GAS COMPANY LLC

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

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

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	2,228.25	1,947	2,228			
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	2,981.95	2,368	2,982			
1968	94,202.26	74,062	94,202			
1969	2,017.45	1,570	2,017			
1970	25,791.64	19,860	25,792			
1973	20,201.24	15,034	20,201			
1974	893.39	657	893			
1976	580.66	416	581			
1981	1,605.42	1,067	1,557	48	16.76	3
1983	2,071.35	1,505	2,071			
1986	263.84	183	264			
1991	3,151.27	1,997	2,914	237	19.81	12
1996	5,529.70	3,122	4,555	975	22.56	43
2004	314,099.14	138,172	201,606	112,493	27.06	4,157
2005	13,478.65	5,704	8,323	5,156	27.60	187
2006	1,330,175.45	540,317	788,374	541,801	28.14	19,254

PEOPLES NATURAL GAS COMPANY LLC

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						
2009	574.94	203	296	279	29.83	9
2010	35,995.76	12,023	17,543	18,453	30.41	607
2011	68,674.32	21,626	31,554	37,120	31.00	1,197
2012	22,387.48	6,645	9,696	12,691	31.39	404
2013	102,485.49	28,368	41,392	61,093	32.00	1,909
2015	16,105.17	3,814	5,565	10,540	33.04	319
2020	5,277.70	687	1,002	4,276	35.07	122
2023	252,026.67	15,147	22,101	229,926	35.20	6,532
2024	1,170,167.08	40,839	59,588	1,110,579	34.59	32,107
2025	1,649,381.25	18,803	27,435	1,621,946	32.63	49,707
	5,210,428.56	1,019,098	1,442,811	3,767,618		116,569

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.24

PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1940	38.38	37	32	6	1.73	3
1941	93.26	89	78	15	2.07	7
1947	27.71	25	22	6	3.70	2
1948	135,769.71	123,943	108,314	27,456	3.92	7,004
1949	84.84	77	67	18	4.14	4
1950	2,311.41	2,086	1,823	488	4.38	111
1951	634.60	570	498	137	4.61	30
1954	20.31	18	16	4	5.37	1
1955	425.47	372	325	100	5.63	18
1956	5,827.33	5,063	4,425	1,402	5.90	238
1957	145.59	126	110	36	6.18	6
1958	4,730.84	4,052	3,541	1,190	6.46	184
1959	17,637.66	14,996	13,105	4,533	6.74	673
1960	535.88	452	395	141	7.03	20
1961	920.95	771	674	247	7.33	34
1963	108.84	90	79	30	7.93	4
1964	203.72	166	145	59	8.24	7
1965	136.24	110	96	40	8.56	5
1966	1,354.68	1,087	950	405	8.88	46
1967	2,060.99	1,639	1,432	629	9.21	68
1969	16,191.83	12,633	11,040	5,152	9.89	521
1970	111.84	86	75	37	10.24	4
1971	453.19	346	302	151	10.61	14
1973	3,435.73	2,568	2,244	1,192	11.36	105
1974	657.34	486	425	232	11.76	20
1975	31,166.51	22,745	19,877	11,290	12.16	928
1976	23,406.17	16,868	14,741	8,665	12.57	689
1977	33,074.71	23,520	20,554	12,521	13.00	963
1978	5,618.23	3,940	3,443	2,175	13.44	162
1979	813.20	562	491	322	13.89	23
1981	2,202.06	1,477	1,291	911	14.82	61
1982	30,538.76	20,149	17,608	12,931	15.31	845
1983	4,725.24	3,553	3,105	1,620	13.93	116
1984	105.21	78	68	37	14.61	3
1985	72,682.63	52,949	46,272	26,411	15.00	1,761
1986	216,409.53	155,447	135,845	80,565	15.39	5,235
1987	51,910.04	36,732	32,100	19,810	15.81	1,253
1988	27,704.51	19,299	16,865	10,840	16.22	668
1989	14,761.27	10,113	8,838	5,923	16.66	356
1990	523,871.27	352,723	308,245	215,626	17.10	12,610
1992	13,256.56	8,596	7,512	5,745	18.03	319
1993	627,180.32	398,448	348,204	278,976	18.51	15,072
1994	244,309.75	151,936	132,777	111,533	19.00	5,870
1995	41,444.32	25,198	22,021	19,423	19.50	996

PEOPLES NATURAL GAS COMPANY LLC

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 45-R1.5						
1996	49,392.46	29,329	25,631	23,761	20.01	1,187
1997	122,261.90	70,802	61,874	60,388	20.53	2,941
1998	77,154.52	43,731	38,217	38,938	20.83	1,869
1999	59,564.52	32,832	28,692	30,873	21.37	1,445
2000	1,384.13	741	648	736	21.92	34
2001	11,860.86	6,184	5,404	6,457	22.26	290
2002	469,373.17	236,799	206,939	262,434	22.83	11,495
2003	594,368.52	289,636	253,113	341,256	23.41	14,577
2004	189,460.43	89,387	78,115	111,345	23.79	4,680
2005	5,302.15	2,405	2,102	3,200	24.39	131
2006	325,656.73	142,312	124,367	201,290	24.80	8,117
2007	7,253.51	3,045	2,661	4,593	25.23	182
2008	6,793.61	2,730	2,386	4,408	25.67	172
2009	2,806.17	1,076	940	1,866	26.12	71
2011	90,346.36	31,151	27,223	63,123	27.07	2,332
2012	2,472.89	806	704	1,769	27.40	65
2013	104,644.56	31,917	27,892	76,753	27.91	2,750
2014	3,235,313.59	920,770	804,663	2,430,651	28.28	85,949
2015	33,936.60	8,973	7,841	26,096	28.51	915
2016	11,255.01	2,728	2,384	8,871	28.92	307
2017	14,740.67	3,247	2,838	11,903	29.20	408
	7,574,440.99	3,426,822	2,994,704	4,579,737		196,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.60



PEOPLES NATURAL GAS COMPANY LLC

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			
1958	9,525.98	7,718	9,526			
1960	7,687.81	6,134	7,668	20	12.13	2
1961	20,126.55	15,927	19,911	216	12.52	17
1962	718.14	564	705	13	12.92	1
1968	5,082.16	3,757	4,697	385	15.65	25
1971	6,231.36	4,444	5,556	675	17.21	39
1975	5,250.83	3,546	4,433	818	19.48	42
1976	270.19	180	225	45	20.08	2
1992	6,492.75	3,562	4,453	2,040	27.36	75
1998	5,267.96	2,469	3,086	2,182	30.89	71
2023	108,849.37	5,116	6,396	102,453	45.60	2,247
2024	217,957.76	5,863	7,329	210,629	45.26	4,654
	394,942.37	60,526	75,467	319,475		7,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.82

PEOPLES NATURAL GAS COMPANY LLC

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

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						
1948	742.58	621	710	33	13.07	3
1949	3,144.79	2,610	2,984	161	13.60	12
1950	1,389.64	1,144	1,308	82	14.15	6
1951	4,330.92	3,534	4,041	290	14.72	20
1952	6,331.81	5,120	5,854	478	15.31	31
1953	13,929.43	11,157	12,756	1,173	15.92	74
1954	9,328.96	7,400	8,461	868	16.54	52
1955	14,928.71	11,723	13,403	1,526	17.18	89
1956	8,558.92	6,650	7,603	956	17.84	54
1957	9,717.13	7,470	8,541	1,176	18.50	64
1958	45,711.58	34,758	39,740	5,972	19.17	312
1959	68,040.53	51,149	58,480	9,561	19.86	481
1960	19,696.68	14,637	16,735	2,962	20.55	144
1961	32,617.86	23,954	27,387	5,231	21.25	246
1962	23,954.62	17,382	19,873	4,082	21.95	186
1963	31,822.54	22,805	26,074	5,749	22.67	254
1964	42,182.35	29,844	34,122	8,060	23.40	344
1965	16,940.02	11,831	13,527	3,413	24.13	141
1966	14,017.33	9,658	11,042	2,975	24.88	120
1967	3,065.43	2,083	2,382	683	25.63	27
1968	24,933.81	16,709	19,104	5,830	26.39	221
1969	11,868.46	7,838	8,961	2,907	27.17	107
1970	26,523.29	17,257	19,730	6,793	27.95	243
1971	41,866.86	26,826	30,671	11,196	28.74	390
1972	14,768.98	9,316	10,651	4,118	29.54	139
1973	4,881.00	3,029	3,463	1,418	30.35	47
1974	78,307.32	47,797	54,648	23,659	31.17	759
1975	732.21	439	502	230	32.00	7
1976	6,717.28	3,960	4,528	2,189	32.84	67
1977	3,301.06	1,911	2,185	1,116	33.68	33
1978	76,839.75	43,664	49,922	26,918	34.54	779
1979	10,832.78	6,039	6,905	3,928	35.40	111
1980	17,540.06	9,588	10,962	6,578	36.27	181
1981	9,714.51	5,203	5,949	3,766	37.15	101
1982	19,536.23	10,249	11,718	7,818	38.03	206
1983	25,350.69	13,710	15,675	9,676	35.88	270
1984	16,081.06	8,491	9,708	6,373	36.88	173
1985	6,124.15	3,180	3,636	2,488	37.27	67
1986	4,398.39	2,227	2,546	1,852	38.27	48
1987	12,506.61	6,171	7,055	5,452	39.27	139
1988	28,182.41	13,542	15,483	12,699	40.27	315
1989	14,284.39	6,731	7,696	6,588	40.68	162
1990	57,471.30	26,333	30,107	27,364	41.68	657
1991	33,994.79	15,134	17,303	16,692	42.68	391

PEOPLES NATURAL GAS COMPANY LLC

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						
1992	19,553.43	8,451	9,662	9,891	43.68	226
1993	18,963.07	7,949	9,088	9,875	44.68	221
1994	6,282.92	2,572	2,941	3,342	45.08	74
1995	10,772.56	4,269	4,881	5,892	46.08	128
1996	11,530.81	4,419	5,052	6,479	47.08	138
1997	33,386.46	12,356	14,127	19,259	48.08	401
1998	15,147.20	5,408	6,183	8,964	49.08	183
1999	13,910.56	4,784	5,470	8,441	50.08	169
2000	1,548.27	512	585	963	51.08	19
2001	486,602.42	155,761	178,087	308,515	51.51	5,989
2002	134,291.18	41,214	47,121	87,170	52.51	1,660
2003	58,064.08	17,053	19,497	38,567	53.51	721
2005	130,316.63	34,834	39,827	90,490	55.51	1,630
2006	3,011.59	765	875	2,137	56.51	38
2007	713.43	172	197	516	57.51	9
2008	31,104.28	7,082	8,097	23,007	58.51	393
2011	17,269.43	3,248	3,713	13,556	61.51	220
2012	1,097.85	192	220	878	62.51	14
2013	15,146.12	2,449	2,800	12,346	63.51	194
2014	29,168.15	4,364	4,989	24,179	63.94	378
2015	36,558.71	4,983	5,697	30,862	64.94	475
2016	34,356.22	4,226	4,832	29,524	65.94	448
2017	85,096.49	9,335	10,673	74,423	66.94	1,112
2018	6,157.37	594	679	5,478	67.94	81
2022	2,234.72	97	111	2,124	71.94	30
	2,119,493.17	917,963	1,049,535	1,069,958		23,224

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 1.10

PEOPLES NATURAL GAS COMPANY LLC

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						
1978	486,335.94	329,575	441,955	44,381	19.34	2,295
1980	12,052.02	7,898	10,591	1,461	20.68	71
1982	144,492.45	91,344	122,491	22,001	22.07	997
1983	5,454.59	3,664	4,913	542	20.64	26
1984	6,913.86	4,563	6,119	795	21.25	37
1995	6,058.20	3,115	4,177	1,881	28.58	66
2006	93,601.90	32,255	43,254	50,348	36.61	1,375
2007	381,147.00	125,207	167,901	213,246	37.31	5,716
2009	205,133.93	60,330	80,902	124,232	39.00	3,185
2022	56,121.60	3,485	4,673	51,449	49.10	1,048
	1,397,311.49	661,436	886,976	510,335		14,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 1.06

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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	30.20	28	30			
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	8,623.70	7,594	8,624			
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	4,182.81	3,608	4,183			
1955	3,289.22	2,822	3,289			
1956	3,955.53	3,374	3,956			
1957	461.88	392	462			
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	354.80	289	355			
1964	14,377.38	11,612	14,377			
1965	349.99	280	350			
1967	104.28	82	104			
1968	11,523.59	8,978	11,524			
1969	3,475.25	2,680	3,475			
1970	1,542.20	1,177	1,542			
1971	7,492.16	5,655	7,492			
1973	1,761.32	1,298	1,761			
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			
1984	35,381.35	24,374	35,381			
1985	11,908.81	8,053	11,909			
1986	2,486.58	1,659	2,487			

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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						
1987	1,364.96	893	1,365			
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	81,579.75	46,827	79,419	2,161	23.93	90
1994	5,801.95	3,246	5,505	297	24.61	12
1997	3,622.95	1,873	3,177	446	26.39	17
1998	5,820.43	2,918	4,949	871	27.10	32
1999	42,005.79	20,507	34,780	7,226	27.52	263
2000	2,641.28	1,247	2,115	526	28.22	19
2002	4,331.23	1,903	3,227	1,104	29.66	37
2003	112,488.50	47,808	81,082	31,406	30.10	1,043
2004	74,594.44	30,435	51,618	22,976	30.83	745
2005	44,125.47	17,244	29,246	14,879	31.56	471
2006	18,974.80	7,085	12,016	6,959	32.30	215
2008	369,366.95	125,511	212,867	156,500	33.51	4,670
2010	119,355.96	36,404	61,741	57,615	34.75	1,658
2014	222,953.81	51,681	87,651	135,303	37.29	3,628
2017	149,925.02	26,102	44,269	105,656	39.14	2,699
2022	106,274.09	7,705	13,068	93,206	41.59	2,241
	1,653,368.91	650,037	1,016,236	637,133		17,840

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 1.08

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 366.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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-R1.5						
1904	97.85	98	98			
1920	3,071.90	3,072	3,072			
1923	403.86	404	404			
1927	72.55	73	73			
1929	261.39	261	261			
1930	294.47	294	294			
1932	95.28	95	95			
1937	237.51	234	238			
1939	19.57	19	20			
1941	2,931.40	2,797	2,931			
1947	529.70	486	530			
1949	416.19	378	416			
1950	3,524.86	3,182	3,525			
1951	1,022.22	918	1,022			
1952	5,364.58	4,785	5,365			
1953	2,751.48	2,439	2,751			
1954	2,503.83	2,205	2,504			
1955	1,688.17	1,477	1,688			
1956	69.33	60	69			
1958	3,139.09	2,688	3,139			
1959	727.82	619	728			
1969	176.01	137	171	5	9.89	1
1974	304.86	225	281	24	11.76	2
1980	5,852.63	3,986	4,970	883	14.35	62
1983	414.15	311	388	26	13.93	2
1984	12,992.80	9,594	11,963	1,030	14.61	70
1986	483.17	347	433	50	15.39	3
1997	548.91	318	396	153	20.53	7
	49,995.58	41,502	47,825	2,171		147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 0.29



PEOPLES NATURAL GAS COMPANY LLC

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	3,962.53	3,610	3,963			
1906	53,068.79	48,207	53,069			
1908	7.75	7	8			
1909	1,550.76	1,396	1,551			
1910	8,101.98	7,270	8,102			
1911	850.03	760	850			
1912	3,495.81	3,117	3,496			
1913	1,825.09	1,622	1,825			
1914	18,138.37	16,066	18,138			
1915	410.31	362	410			
1916	1,219.91	1,073	1,220			
1917	36,800.13	32,269	36,800			
1918	2,184.58	1,909	2,185			
1919	13,717.38	11,944	13,717			
1920	1,544.93	1,341	1,545			
1921	20,030.78	17,317	20,031			
1922	12,450.68	10,725	12,451			
1923	1,719.04	1,475	1,719			
1924	40,620.83	34,721	40,621			
1925	48,803.74	41,551	48,804			
1926	1,742.10	1,477	1,742			
1927	10,908.72	9,211	10,909			
1928	12,578.95	10,577	12,579			
1929	9,719.44	8,136	9,719			
1930	41,745.30	34,790	41,745			
1931	28,538.83	23,673	28,539			

PEOPLES NATURAL GAS COMPANY LLC

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						
1932	5,391.71	4,451	5,392			
1933	6,349.96	5,216	6,350			
1934	4,562.06	3,728	4,562			
1935	4,524.26	3,677	4,524			
1936	19,693.73	15,920	19,694			
1937	20,072.17	16,133	19,960	112	15.70	7
1938	20,990.20	16,774	20,753	237	16.07	15
1939	60,768.84	48,266	59,714	1,055	16.46	64
1940	25,723.23	20,302	25,117	606	16.86	36
1941	15,477.67	12,138	15,017	461	17.26	27
1942	70,952.73	55,272	68,382	2,571	17.68	145
1943	28,379.77	21,955	27,162	1,218	18.11	67
1944	105,420.88	80,976	100,183	5,238	18.55	282
1945	13,219.84	10,080	12,471	749	19.00	39
1946	21,296.13	16,116	19,939	1,357	19.46	70
1947	58,404.27	43,847	54,247	4,157	19.94	208
1948	707,975.54	527,265	652,326	55,650	20.42	2,725
1949	1,210,842.54	894,353	1,106,483	104,360	20.91	4,991
1950	169,261.54	123,942	153,340	15,922	21.42	743
1951	175,736.47	127,564	157,821	17,915	21.93	817
1952	1,224,547.97	880,756	1,089,661	134,887	22.46	6,006
1953	546,474.28	389,363	481,715	64,759	23.00	2,816
1954	660,695.24	466,286	576,883	83,812	23.54	3,560
1955	609,535.50	425,913	526,934	82,602	24.10	3,427
1956	303,221.23	209,714	259,456	43,765	24.67	1,774
1957	1,056,067.38	722,751	894,179	161,888	25.25	6,411
1958	709,622.22	480,499	594,468	115,154	25.83	4,458
1959	1,657,133.01	1,109,649	1,372,845	284,288	26.43	10,756
1960	632,828.51	419,008	518,392	114,437	27.03	4,234
1961	1,225,600.21	802,008	992,235	233,365	27.65	8,440
1962	1,333,220.03	862,087	1,066,564	266,656	28.27	9,432
1963	715,376.26	456,947	565,329	150,047	28.90	5,192
1964	1,498,198.55	944,989	1,169,129	329,070	29.54	11,140
1965	640,033.25	398,498	493,017	147,016	30.19	4,870
1966	518,423.57	318,571	394,132	124,292	30.84	4,030
1967	776,531.97	470,672	582,310	194,222	31.51	6,164
1968	862,942.44	515,824	638,171	224,771	32.18	6,985
1969	532,464.04	313,754	388,173	144,291	32.86	4,391
1970	398,021.11	231,151	285,977	112,044	33.54	3,341
1971	449,746.34	257,255	318,273	131,473	34.24	3,840
1972	1,524,443.67	858,643	1,062,303	462,141	34.94	13,227
1973	757,236.87	419,797	519,368	237,869	35.65	6,672
1974	232,606.35	126,887	156,983	75,623	36.36	2,080
1975	373,920.68	200,608	248,190	125,731	37.08	3,391

PEOPLES NATURAL GAS COMPANY LLC

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						
1976	124,703.79	65,766	81,365	43,339	37.81	1,146
1977	599,609.09	310,669	384,356	215,253	38.55	5,584
1978	4,208,274.22	2,141,507	2,649,447	1,558,827	39.29	39,675
1979	1,435,610.15	717,260	887,386	548,224	40.03	13,695
1980	389,696.80	190,998	236,300	153,397	40.79	3,761
1981	1,754,485.33	843,241	1,043,248	711,237	41.55	17,118
1982	1,362,544.06	641,922	794,178	568,366	42.31	13,433
1983	357,789.31	188,949	233,765	124,024	37.75	3,285
1984	685,619.83	356,385	440,915	244,705	38.11	6,421
1985	1,223,608.41	620,614	767,816	455,792	39.11	11,654
1986	1,257,708.61	626,968	775,677	482,032	39.49	12,206
1987	1,575,563.75	771,396	954,362	621,202	39.88	15,577
1988	1,303,644.75	621,578	769,009	534,636	40.88	13,078
1989	1,643,621.63	768,557	950,850	692,772	41.27	16,786
1990	2,503,342.91	1,138,270	1,408,254	1,095,089	42.27	25,907
1991	3,120,539.71	1,389,264	1,718,781	1,401,759	42.68	32,843
1992	1,687,081.85	729,157	902,104	784,978	43.68	17,971
1993	1,625,045.67	686,582	849,431	775,615	44.08	17,596
1994	1,059,421.17	437,011	540,665	518,756	44.51	11,655
1995	1,209,201.07	482,834	597,356	611,845	45.51	13,444
1996	1,165,835.28	453,510	561,077	604,758	45.94	13,164
1997	2,247,141.92	844,251	1,044,497	1,202,645	46.94	25,621
1998	1,104,398.34	403,326	498,990	605,408	47.37	12,780
1999	1,029,840.14	364,975	451,543	578,297	47.82	12,093
2000	1,299,452.29	442,983	548,053	751,399	48.82	15,391
2001	771,174.80	254,333	314,658	456,517	49.28	9,264
2002	1,979,554.54	630,488	780,032	1,199,523	49.74	24,116
2003	380,176.34	115,878	143,363	236,813	50.74	4,667
2004	1,478,345.23	433,451	536,260	942,085	51.22	18,393
2005	5,994,579.90	1,687,474	2,087,723	3,906,857	51.69	75,582
2006	4,771,592.95	1,276,878	1,579,738	3,191,855	52.69	60,578
2007	4,292,330.91	1,096,691	1,356,813	2,935,518	53.18	55,200
2008	5,135,978.19	1,249,070	1,545,335	3,590,643	53.67	66,902
2009	3,420,644.65	783,670	969,547	2,451,098	54.67	44,834
2010	6,571,965.73	1,423,488	1,761,123	4,810,843	55.17	87,200
2011	8,625,738.07	1,757,925	2,174,884	6,450,854	55.68	115,856
2012	5,764,415.28	1,099,850	1,360,721	4,403,694	56.19	78,371
2013	7,244,019.12	1,286,538	1,591,690	5,652,329	56.72	99,653
2014	2,048,846.65	334,167	413,427	1,635,420	57.72	28,334
2015	3,908,669.83	584,737	723,430	3,185,240	58.25	54,682
2016	2,746,941.06	373,584	462,194	2,284,747	58.78	38,869
2017	10,848,769.68	1,324,635	1,638,823	9,209,947	59.32	155,259
2018	2,594,358.87	282,266	349,216	2,245,143	59.41	37,791
2019	8,204,328.59	774,489	958,189	7,246,140	59.97	120,829

PEOPLES NATURAL GAS COMPANY LLC

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						
2020	3,717,571.43	296,662	367,027	3,350,544	60.54	55,344
2021	892,697.88	58,382	72,230	820,468	60.69	13,519
2022	25,062,514.81	1,270,670	1,572,057	23,490,458	60.85	386,039
2023	29,787,239.68	1,066,383	1,319,316	28,467,924	60.64	469,458
2024	95,698,564.37	1,952,251	2,415,302	93,283,262	60.10	1,552,134
2025	92,625,088.91	592,801	733,406	91,891,683	57.77	1,590,647
	393,279,347.90	53,251,782	65,799,579	327,479,769		5,762,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.8 1.47

PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
1920	415.06	415	415			
1954	32.27	32	32			
1955	31.48	31	31			
1956	388.77	386	389			
1960	351.48	339	351			
1962	27,890.74	26,440	27,891			
1963	101.61	96	101	1	2.10	
1964	824.85	769	811	14	2.38	6
1971	522.66	457	482	41	4.43	9
1972	186.54	161	170	17	4.74	4
1978	1,190,092.18	963,296	1,016,256	173,836	6.67	26,062
1979	2,135.62	1,708	1,802	334	7.01	48
1980	2,113.25	1,669	1,761	352	7.35	48
1981	69,385.64	54,121	57,096	12,290	7.70	1,596
1982	308,856.74	237,730	250,800	58,057	8.06	7,203
1983	16,789.33	14,187	14,967	1,822	7.75	235
1984	48,765.75	40,836	43,081	5,685	8.01	710
1985	4,894.86	4,059	4,282	613	8.29	74
1986	12,599.82	10,336	10,904	1,696	8.60	197
1987	5,158.13	4,183	4,413	745	8.92	84
1988	553.26	443	467	86	9.26	9
1989	9,531.35	7,532	7,946	1,585	9.62	165
1990	11,749.23	9,153	9,656	2,093	10.00	209
1992	2,156.79	1,635	1,725	432	10.61	41
1994	15,977.95	11,734	12,379	3,599	11.30	318
1995	60,835.17	43,984	46,402	14,433	11.59	1,245
1996	221,142.15	156,524	165,129	56,013	12.07	4,641
1997	1,013.73	705	744	270	12.40	22
1998	19,671.09	13,400	14,137	5,534	12.75	434
2001	448,452.28	284,947	300,613	147,839	13.92	10,621
2003	395,161.43	238,282	251,382	143,779	14.65	9,814
2004	86,510.80	50,739	53,529	32,982	14.98	2,202
2005	1,763,621.55	999,973	1,054,950	708,672	15.46	45,839
2006	451,809.02	247,862	261,489	190,320	15.84	12,015
2007	1,888,341.93	999,311	1,054,252	834,090	16.23	51,392
2008	522,188.63	264,854	279,415	242,774	16.76	14,485
2009	457,947.34	222,517	234,751	223,196	17.19	12,984
2010	109,457.71	50,745	53,535	55,923	17.64	3,170
2011	1,430,090.45	629,669	664,287	765,803	18.11	42,286
2012	202,852.53	84,387	89,026	113,827	18.60	6,120
2013	59,732.05	23,343	24,626	35,106	19.10	1,838
2014	1,072,720.78	391,007	412,504	660,217	19.61	33,667
2015	76,495.16	25,794	27,212	49,283	20.15	2,446
2017	62,724.94	17,488	18,449	44,276	21.34	2,075

PEOPLES NATURAL GAS COMPANY LLC

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 35-S1						
2019	125,892.47	27,306	28,807	97,085	22.57	4,302
2021	206,080.08	31,097	32,807	173,273	23.92	7,244
2022	45,937.85	5,347	5,641	40,297	24.68	1,633
2023	3,130,476.42	254,195	268,171	2,862,305	25.45	112,468
2024	7,007,610.02	318,145	335,636	6,671,974	26.30	253,687
2025	1,912,495.96	26,010	27,440	1,885,056	27.10	69,559
	23,490,766.90	6,799,379	7,173,142	16,317,625		743,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 3.16

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1950	25,591.99	21,477	25,592			
1951	1,159.91	966	1,160			
1952	7,813.89	6,450	7,814			
1953	24,687.54	20,204	24,688			
1954	1,400.54	1,136	1,401			
1955	27,793.59	22,346	27,794			
1956	11,167.18	8,896	11,167			
1957	41,588.92	32,822	41,589			
1958	42,409.51	33,147	42,410			
1959	7,792.14	6,031	7,792			
1960	1,361.88	1,043	1,362			
1961	12,759.21	9,674	12,759			
1962	19,557.17	14,672	19,557			
1963	5,825.28	4,324	5,825			
1964	90,985.33	66,765	90,506	479	13.31	36
1965	39,467.80	28,638	38,821	647	13.72	47
1966	16,453.06	11,797	15,992	461	14.15	33
1967	32,752.22	23,202	31,452	1,300	14.58	89
1968	228,627.37	159,993	216,885	11,742	15.01	782
1969	109,539.76	75,692	102,608	6,932	15.45	449
1970	7,171.68	4,891	6,630	542	15.90	34
1971	68,453.27	46,055	62,432	6,021	16.36	368
1972	11,448.48	7,597	10,298	1,150	16.82	68
1973	19,849.22	12,985	17,602	2,247	17.29	130
1974	26,465.78	17,065	23,133	3,333	17.76	188
1975	6,837.43	4,343	5,887	950	18.24	52
1976	22,298.56	13,946	18,905	3,394	18.73	181
1977	9,956.86	6,129	8,308	1,649	19.22	86
1978	204,760.97	123,962	168,042	36,719	19.73	1,861
1979	135,268.66	80,539	109,178	26,091	20.23	1,290
1980	33,179.70	19,410	26,312	6,868	20.75	331
1981	232,572.87	133,636	181,156	51,417	21.27	2,417
1982	120,079.41	67,725	91,808	28,271	21.80	1,297
1983	132,286.59	90,537	122,731	9,556	19.48	491
1984	64,792.15	43,566	59,058	5,734	20.10	285
1985	67,182.38	44,616	60,481	6,701	20.36	329
1986	34,120.96	22,366	30,319	3,802	20.63	184
1987	322,845.06	207,460	281,231	41,614	21.27	1,956
1988	58,525.31	37,058	50,236	8,289	21.58	384
1989	225,997.37	140,909	191,015	34,982	21.89	1,598
1990	127,653.70	77,843	105,523	22,131	22.55	981
1991	341,398.65	204,634	277,401	63,998	22.89	2,796
1992	126,142.34	74,235	100,632	25,510	23.25	1,097
1993	563,275.74	325,179	440,811	122,465	23.61	5,187

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1						
1994	164,486.72	92,524	125,425	39,062	24.31	1,607
1995	259,486.26	142,873	193,678	65,808	24.69	2,665
1996	85,895.81	46,229	62,668	23,228	25.10	925
1997	214,060.17	112,467	152,460	61,600	25.52	2,414
1998	341,990.62	175,202	237,503	104,488	25.94	4,028
1999	140,777.45	70,220	95,190	45,587	26.38	1,728
2000	142,132.79	69,261	93,890	48,243	26.56	1,816
2001	208,428.82	98,566	133,615	74,814	27.03	2,768
2002	916,154.54	419,599	568,806	347,349	27.51	12,626
2003	515,866.14	229,560	311,190	204,676	27.75	7,376
2004	1,400,539.63	601,112	814,863	585,677	28.26	20,725
2005	61,276.42	25,436	34,481	26,795	28.53	939
2006	981,133.86	392,846	532,539	448,595	28.83	15,560
2007	821,427.97	314,771	426,702	394,726	29.37	13,440
2008	22,669.87	8,329	11,291	11,379	29.70	383
2009	175,346.93	61,827	83,812	91,535	29.83	3,069
2010	479,970.00	161,030	218,291	261,679	30.20	8,665
2011	1,138,741.28	363,486	492,739	646,002	30.39	21,257
2012	2,142,754.45	647,326	877,511	1,265,243	30.61	41,334
2013	757,995.21	215,422	292,025	465,970	30.85	15,104
2014	1,364,966.74	362,399	491,266	873,701	31.12	28,075
2015	1,231,396.18	304,155	412,310	819,086	31.24	26,219
2016	1,638,376.60	374,369	507,492	1,130,885	31.23	36,211
2017	10,727,364.94	2,238,801	3,034,904	7,692,461	31.28	245,923
2018	436,900.79	82,050	111,226	325,675	31.36	10,385
2019	433,575.36	72,364	98,096	335,479	31.20	10,753
2020	512,981.06	74,331	100,763	412,218	30.98	13,306
2021	128,700.30	15,701	21,284	107,416	30.59	3,511
2022	721,036.53	70,517	95,592	625,445	29.97	20,869
2023	5,227,477.09	377,424	511,634	4,715,843	28.90	163,178
2024	1,979,041.96	87,078	118,042	1,861,000	27.16	68,520
2025	2,128,733.65	33,208	45,017	2,083,717	23.61	88,256
	41,212,983.57	10,696,444	14,482,608	26,730,376		918,662

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 2.23



PEOPLES NATURAL GAS COMPANY LLC

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	16,636	817	7.96	103
1982	4,455.37	3,289	4,058	397	9.16	43
1986	2,113.56	1,684	2,078	36	10.01	4
1987	253.71	200	247	7	10.29	1
1989	26,215.86	20,147	24,857	1,359	10.92	124
1990	14.69	11	14	1	11.48	
1991	4,808.90	3,574	4,410	399	11.83	34
1992	7,994.19	5,848	7,215	779	12.20	64
1993	12,034.25	8,655	10,678	1,356	12.59	108
1994	35,124.93	24,805	30,604	4,521	13.00	348
1995	17,326.24	12,002	14,808	2,518	13.42	188
1996	17,480.78	11,862	14,635	2,846	13.85	205
1997	107,640.36	71,462	88,169	19,471	14.30	1,362
1998	55,965.28	36,450	44,971	10,994	14.59	754
1999	27,756.79	17,631	21,753	6,004	15.07	398
2000	85,367.04	53,030	65,428	19,939	15.40	1,295
2002	78,056.88	45,913	56,647	21,410	16.28	1,315
2003	45,974.82	26,187	32,309	13,666	16.81	813
2004	24,350.12	13,453	16,598	7,752	17.21	450
2008	110,241.91	52,674	64,988	45,254	18.85	2,401
2011	19,703.26	8,199	10,116	9,587	20.00	479
2013	5,198.56	1,936	2,389	2,810	20.64	136
2014	4,862.28	1,696	2,092	2,770	21.01	132
2015	549,415.83	179,110	220,983	328,433	21.19	15,499
2016	293,236.74	88,147	108,754	184,483	21.52	8,573
2017	626,917.24	172,778	213,171	413,746	21.69	19,075
2018	239,374.97	59,700	73,657	165,718	21.82	7,595

PEOPLES NATURAL GAS COMPANY LLC

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	1,260	3,343	21.92	153
2021	159,297.60	25,997	32,074	127,224	21.79	5,839
2023	30,590.84	2,973	3,668	26,923	20.90	1,288
	2,629,844.55	978,329	1,205,276	1,424,569		68,780

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 2.62

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1876	535.18	535	535			
1881	11.59	12	12			
1885	352.00	352	352			
1887	302.11	302	302			
1888	303.80	304	304			
1889	1,640.73	1,641	1,641			
1890	466.90	467	467			
1891	254.53	255	255			
1892	332.92	333	333			
1894	1,419.69	1,420	1,420			
1895	115.83	116	116			
1896	12.76	13	13			
1897	541.59	542	542			
1898	187.32	187	187			
1899	1,325.25	1,325	1,325			
1900	1,487.01	1,487	1,487			
1901	57,683.41	57,683	57,683			
1902	20,951.96	20,952	20,952			
1903	55,690.50	55,641	55,690			
1904	6,907.11	6,887	6,907			
1905	20,752.66	20,641	20,753			
1906	12,629.15	12,527	12,629			
1907	3,991.47	3,952	3,991			
1908	3,682.91	3,638	3,683			
1909	2,061.23	2,031	2,061			
1910	3,098.35	3,044	3,098			
1911	6,116.69	5,994	6,117			
1912	12,356.15	12,075	12,356			
1913	7,234.15	7,050	7,234			
1914	8,650.32	8,405	8,650			
1915	16,443.73	15,932	16,444			
1916	3,735.88	3,609	3,736			
1917	3,095.78	2,981	3,096			
1918	1,347.79	1,294	1,348			
1919	1,673.56	1,601	1,674			
1920	5,367.89	5,120	5,368			
1921	3,010.45	2,862	3,010			
1922	6,721.09	6,367	6,721			
1923	7,711.85	7,282	7,712			
1924	3,446.87	3,244	3,447			
1925	4,176.63	3,917	4,177			
1926	2,132.54	1,993	2,133			
1927	3,524.17	3,281	3,524			
1928	1,429.17	1,326	1,429			

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1929	3,267.47	3,020	3,257	10	6.06	2
1930	5,668.14	5,219	5,628	40	6.34	6
1931	4,731.61	4,340	4,680	52	6.62	8
1932	2,851.42	2,605	2,809	42	6.91	6
1933	851.21	774	835	16	7.21	2
1934	850.90	771	831	20	7.51	3
1935	908.21	819	883	25	7.82	3
1936	3,346.94	3,007	3,242	105	8.13	13
1937	4,482.64	4,009	4,323	160	8.46	19
1938	3,424.14	3,047	3,286	138	8.80	16
1939	8,945.92	7,923	8,543	403	9.15	44
1940	12,479.23	10,994	11,855	624	9.52	66
1941	25,816.38	22,622	24,394	1,422	9.90	144
1942	6,103.48	5,318	5,734	369	10.30	36
1943	1,364.06	1,181	1,273	91	10.71	8
1944	3,124.90	2,690	2,901	224	11.14	20
1945	16,033.54	13,711	14,785	1,249	11.59	108
1946	8,601.73	7,305	7,877	725	12.06	60
1947	11,568.51	9,754	10,518	1,051	12.55	84
1948	11,280.16	9,437	10,176	1,104	13.07	84
1949	10,146.57	8,422	9,082	1,065	13.60	78
1950	29,692.99	24,441	26,355	3,338	14.15	236
1951	38,944.81	31,779	34,268	4,677	14.72	318
1952	23,874.50	19,305	20,817	3,058	15.31	200
1953	16,201.83	12,978	13,994	2,208	15.92	139
1954	21,913.55	17,383	18,744	3,170	16.54	192
1955	27,482.14	21,580	23,270	4,212	17.18	245
1956	27,191.78	21,128	22,783	4,409	17.84	247
1957	24,312.10	18,690	20,154	4,158	18.50	225
1958	90,945.11	69,153	74,569	16,376	19.17	854
1959	31,221.29	23,471	25,309	5,912	19.86	298
1960	26,962.73	20,037	21,606	5,357	20.55	261
1961	55,962.03	41,097	44,315	11,647	21.25	548
1962	22,170.68	16,087	17,347	4,824	21.95	220
1963	31,787.88	22,780	24,564	7,224	22.67	319
1964	33,329.08	23,580	25,427	7,902	23.40	338
1965	34,496.80	24,092	25,979	8,518	24.13	353
1966	29,075.86	20,033	21,602	7,474	24.88	300
1967	49,650.46	33,743	36,385	13,265	25.63	518
1968	45,755.37	30,662	33,063	12,692	26.39	481
1969	26,644.17	17,595	18,973	7,671	27.17	282
1970	32,271.75	20,997	22,641	9,631	27.95	345
1971	32,255.69	20,668	22,287	9,969	28.74	347
1972	24,125.77	15,217	16,409	7,717	29.54	261

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
1973	45,249.32	28,083	30,282	14,967	30.35	493
1974	41,949.25	25,605	27,610	14,339	31.17	460
1975	26,525.73	15,915	17,161	9,365	32.00	293
1976	18,098.73	10,669	11,505	6,594	32.84	201
1977	27,541.25	15,946	17,195	10,346	33.68	307
1978	39,100.45	22,219	23,959	15,141	34.54	438
1979	58,508.29	32,618	35,172	23,336	35.40	659
1980	59,975.41	32,784	35,351	24,624	36.27	679
1981	77,970.45	41,763	45,034	32,936	37.15	887
1982	63,421.48	33,272	35,878	27,543	38.03	724
1983	69,166.25	37,405	40,334	28,832	35.88	804
1984	47,160.28	24,901	26,851	20,309	36.88	551
1985	52,608.15	27,314	29,453	23,155	37.27	621
1986	55,195.81	27,946	30,135	25,061	38.27	655
1987	63,004.82	31,087	33,521	29,484	39.27	751
1988	79,849.02	38,367	41,372	38,477	40.27	955
1989	65,470.12	30,850	33,266	32,204	40.68	792
1990	101,734.15	46,615	50,266	51,468	41.68	1,235
1991	72,361.59	32,215	34,738	37,624	42.68	882
1992	107,686.91	46,542	50,187	57,500	43.68	1,316
1993	91,020.76	38,156	41,144	49,877	44.68	1,116
1994	102,018.79	41,766	45,037	56,982	45.08	1,264
1995	64,390.93	25,518	27,516	36,875	46.08	800
1996	37,560.34	14,393	15,520	22,040	47.08	468
1997	139,492.30	51,626	55,669	83,823	48.08	1,743
1998	41,423.54	14,788	15,946	25,478	49.08	519
1999	86,614.37	29,787	32,120	54,494	50.08	1,088
2000	101,982.41	33,736	36,378	65,604	51.08	1,284
2001	362,660.06	116,087	125,178	237,482	51.51	4,610
2002	217,151.26	66,644	71,863	145,288	52.51	2,767
2003	479,909.66	140,949	151,987	327,923	53.51	6,128
2004	191,941.78	53,840	58,056	133,886	54.51	2,456
2005	240,384.90	64,255	69,287	171,098	55.51	3,082
2006	361,866.00	91,950	99,150	262,716	56.51	4,649
2007	75,344.24	18,150	19,571	55,773	57.51	970
2008	72,502.45	16,509	17,802	54,700	58.51	935
2009	32,891.55	7,055	7,608	25,284	59.51	425
2010	1,368.29	275	297	1,071	60.51	18
2011	215,289.34	40,496	43,667	171,622	61.51	2,790
2012	101,513.39	17,755	19,145	82,368	62.51	1,318
2013	30,336.74	4,905	5,289	25,048	63.51	394
2015	12,300.58	1,677	1,808	10,493	64.94	162
2016	107,526.45	13,226	14,262	93,264	65.94	1,414

PEOPLES NATURAL GAS COMPANY LLC

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 80-R4						
2017	162,500.44	17,826	19,222	143,278	66.94	2,140
2018	2,388.00	230	248	2,140	67.94	31
2020	12,955.85	904	975	11,981	69.94	171
	5,734,940.08	2,508,703	2,686,702	3,048,238		64,782

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.1 1.13

PEOPLES NATURAL GAS COMPANY LLC

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	4,717	11	6.47	2
1929	2,843.14	2,547	2,822	21	6.76	3
1930	3,811.23	3,398	3,765	46	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	1,596	62	8.53	7
1936	3,547.27	3,065	3,396	151	8.83	17
1937	3,996.69	3,435	3,806	191	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	9,787	792	10.73	74
1943	2,061.08	1,710	1,895	166	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	9,494	1,033	12.09	85
1947	10,043.39	8,120	8,997	1,046	12.45	84
1948	25,411.13	20,399	22,602	2,809	12.82	219
1949	30,171.38	24,049	26,646	3,525	13.19	267

PEOPLES NATURAL GAS COMPANY LLC

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						
1950	33,531.22	26,526	29,390	4,141	13.58	305
1951	48,872.97	38,369	42,512	6,361	13.97	455
1952	80,959.98	63,074	69,885	11,075	14.36	771
1953	69,416.36	53,643	59,436	9,980	14.77	676
1954	22,075.66	16,917	18,744	3,332	15.19	219
1955	48,612.24	36,938	40,927	7,685	15.61	492
1956	36,705.57	27,648	30,634	6,072	16.04	379
1957	40,895.91	30,527	33,824	7,072	16.48	429
1958	76,608.35	56,655	62,773	13,835	16.93	817
1959	71,957.24	52,706	58,398	13,559	17.39	780
1960	19,537.54	14,169	15,699	3,839	17.86	215
1961	64,012.04	45,951	50,913	13,099	18.34	714
1962	9,572.24	6,799	7,533	2,039	18.83	108
1963	35,741.81	25,118	27,830	7,912	19.32	410
1964	35,589.59	24,732	27,403	8,187	19.83	413
1965	36,834.38	25,308	28,041	8,793	20.34	432
1966	35,284.85	23,956	26,543	8,742	20.87	419
1967	21,111.99	14,161	15,690	5,422	21.40	253
1968	19,237.29	12,744	14,120	5,117	21.94	233
1969	17,403.46	11,382	12,611	4,792	22.49	213
1970	21,973.84	14,181	15,712	6,262	23.05	272
1971	24,921.97	15,866	17,579	7,343	23.62	311
1972	34,243.85	21,495	23,816	10,428	24.20	431
1973	43,288.97	26,779	29,671	13,618	24.79	549
1974	53,402.59	32,551	36,066	17,337	25.38	683
1975	72,482.08	43,512	48,211	24,271	25.98	934
1976	25,068.26	14,810	16,409	8,659	26.60	326
1977	10,310.43	5,993	6,640	3,670	27.22	135
1978	13,733.97	7,852	8,700	5,034	27.84	181
1979	62,882.17	35,330	39,145	23,737	28.48	833
1980	48,258.26	26,639	29,516	18,742	29.12	644
1981	111,140.99	60,222	66,725	44,416	29.78	1,491
1982	25,204.07	13,401	14,848	10,356	30.44	340
1983	179,421.86	109,160	120,948	58,474	27.19	2,151
1984	51,832.05	31,001	34,349	17,483	27.72	631
1985	45,124.48	26,515	29,378	15,746	28.25	557
1986	31,839.54	18,371	20,355	11,485	28.78	399
1987	27,853.35	15,768	17,471	10,382	29.32	354
1988	38,368.31	21,294	23,594	14,774	29.87	495
1989	63,602.98	34,587	38,322	25,281	30.41	831
1990	33,914.34	18,053	20,003	13,911	30.97	449
1991	32,038.01	16,679	18,480	13,558	31.54	430
1992	12,966.17	6,596	7,308	5,658	32.11	176
1993	40,904.26	20,313	22,507	18,397	32.69	563



PEOPLES NATURAL GAS COMPANY LLC

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						
1994	34,969.10	16,939	18,768	16,201	33.26	487
1995	67,207.27	31,715	35,140	32,067	33.85	947
1996	11,647.71	5,384	5,965	5,683	34.04	167
1997	22,359.56	10,044	11,129	11,231	34.64	324
1998	41,703.22	18,183	20,147	21,556	35.25	612
1999	35,240.05	14,892	16,500	18,740	35.86	523
2000	44,663.96	18,268	20,241	24,423	36.48	669
2002	2,440.48	931	1,032	1,408	37.73	37
2003	2,132.20	788	873	1,259	37.99	33
2004	46,564.46	16,526	18,311	28,253	38.63	731
2005	65,611.98	22,321	24,731	40,881	39.27	1,041
2006	175,564.69	57,111	63,278	112,287	39.92	2,813
2007	5,743.89	1,793	1,987	3,757	40.23	93
2008	280,847.70	83,328	92,326	188,522	40.89	4,610
2009	2,096.82	589	653	1,444	41.55	35
2010	47,412.36	12,654	14,020	33,392	41.89	797
2011	53,362.56	13,383	14,828	38,535	42.57	905
2012	56,268.13	13,268	14,701	41,567	42.93	968
2013	167,111.30	36,848	40,827	126,284	43.31	2,916
2014	22,391.65	4,559	5,051	17,341	44.00	394
2015	436,586.24	81,904	90,749	345,837	44.39	7,791
2017	6,465.31	998	1,106	5,359	45.22	119
2018	146,934.69	20,248	22,435	124,500	45.38	2,743
2019	17,099.98	2,062	2,285	14,815	45.56	325
2023	79,268.90	3,726	4,128	75,141	45.60	1,648
	3,953,370.05	1,861,622	2,061,729	1,891,641		55,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.40

PEOPLES NATURAL GAS COMPANY LLC

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

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)
PITTSBURGH DIV AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2035						
1905	11,372.62	10,282	11,092	281	7.98	35
1919	1,728.70	1,547	1,669	60	8.47	7
1922	362.73	324	350	13	8.56	2
1927	687.91	612	660	28	8.68	3
1936	1,564.84	1,380	1,489	76	8.87	9
1943	823.40	720	777	47	9.00	5
1945	539.24	471	508	31	9.03	3
1948	225.92	196	211	14	9.08	2
1949	658.20	572	617	41	9.09	5
1950	1,185,284.95	1,027,630	1,108,577	76,708	9.11	8,420
1951	1,147.61	994	1,072	75	9.12	8
1952	3,671.63	3,174	3,424	248	9.13	27
1953	858.01	741	799	59	9.15	6
1958	856.10	733	791	65	9.21	7
1960	1,114.67	951	1,026	89	9.23	10
1961	1,006.85	857	925	82	9.25	9
1962	1,045.85	888	958	88	9.26	10
1963	637.26	540	583	55	9.27	6
1964	168,005.16	142,132	153,328	14,677	9.28	1,582
1965	18,358.84	15,498	16,719	1,640	9.29	177
1966	4,566.62	3,846	4,149	418	9.30	45
1967	3,761.56	3,161	3,410	352	9.31	38
1968	10,822.96	9,072	9,787	1,036	9.32	111
1969	30.96	26	28	3	9.33	
1970	2,210.90	1,844	1,989	222	9.34	24
1971	21,096.88	17,547	18,929	2,168	9.35	232
1972	11,925.41	9,893	10,672	1,253	9.35	134
1973	11,316.60	9,361	10,098	1,218	9.36	130
1974	1,333.07	1,099	1,186	148	9.37	16
1975	6,803.33	5,593	6,034	770	9.38	82
1976	2,212.87	1,813	1,956	257	9.39	27
1977	5,597.58	4,572	4,932	665	9.39	71
1979	12,304.84	9,979	10,765	1,540	9.41	164
1981	2,984.28	2,402	2,591	393	9.42	42
1982	69,886.92	56,019	60,432	9,455	9.43	1,003
1983	34,297.20	28,110	30,324	3,973	9.30	427
1984	12,808.51	10,408	11,228	1,581	9.51	166
1985	58,848.99	47,609	51,359	7,490	9.50	788
1986	226,549.57	183,188	197,618	28,932	9.29	3,114
1987	42,890.89	34,450	37,164	5,727	9.37	611
1988	242,748.09	193,519	208,763	33,986	9.48	3,585
1989	20,585.56	16,343	17,630	2,955	9.41	314

PEOPLES NATURAL GAS COMPANY LLC

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)
PITTSBURGH DIV AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2035						
1990	883,670.32	697,746	752,708	130,963	9.39	13,947
1991	7,764.52	6,090	6,570	1,195	9.42	127
1992	9,835.30	7,652	8,255	1,581	9.49	167
1993	27,407.36	21,213	22,884	4,523	9.42	480
1994	47,309.63	36,372	39,237	8,073	9.40	859
1995	24,085.53	18,360	19,806	4,279	9.43	454
1996	19,885.61	15,006	16,188	3,698	9.51	389
1997	47,280.57	35,394	38,182	9,099	9.49	959
1998	366.25	271	292	74	9.51	8
1999	140.48	103	111	29	9.46	3
2000	166,545.37	121,112	130,652	35,893	9.47	3,790
2001	1,298,658.73	935,294	1,008,967	289,691	9.42	30,753
2002	182,754.71	130,012	140,253	42,502	9.43	4,507
2003	851,419.07	596,760	643,767	207,652	9.50	21,858
2004	688,506.49	475,483	512,937	175,570	9.52	18,442
2005	84,141.19	57,250	61,760	22,382	9.51	2,354
2006	640,368.99	428,983	462,774	177,595	9.49	18,714
2007	23,931.23	15,766	17,008	6,923	9.45	733
2008	160,043.74	103,260	111,394	48,650	9.49	5,126
2009	164,475.83	103,965	112,154	52,321	9.46	5,531
2011	584,996.68	350,940	378,584	206,413	9.50	21,728
2012	266,454.64	155,343	167,579	98,875	9.48	10,430
2013	3,405.54	1,919	2,070	1,335	9.49	141
2014	62,220.10	33,736	36,393	25,827	9.50	2,719
2016	250,598.55	123,796	133,547	117,051	9.48	12,347
2017	189,804.01	88,316	95,273	94,531	9.48	9,972
2018	1,684,559.02	730,425	787,961	896,598	9.47	94,678
2019	773,818.22	308,057	332,323	441,496	9.45	46,719
2020	29,968.34	10,714	11,558	18,410	9.43	1,952
2021	405,832.14	126,092	136,024	269,808	9.43	28,612
	11,785,782.24	7,595,526	8,193,827	3,591,955		379,956

CENT DIV AND GREENSBURG CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2028

1949	2,254.29	2,161	2,254
1959	2,018.75	1,926	2,019
1963	416,061.22	396,020	416,061
1964	1,488.12	1,416	1,488

PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q.						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
1965	633.12	602	633			
1966	945.50	898	946			
1967	3,993.38	3,790	3,993			
1968	627.25	595	627			
1969	6,459.16	6,121	6,459			
1971	10,512.52	9,947	10,513			
1972	21,937.51	20,739	21,938			
1973	3,605.55	3,406	3,606			
1974	3,346.71	3,158	3,347			
1976	896.03	844	896			
1977	1,190.58	1,120	1,191			
1978	1,558.37	1,465	1,558			
1979	4,676.51	4,390	4,677			
1980	701.25	657	701			
1981	1,836.48	1,720	1,836			
1982	8,075.65	7,551	8,061	15	2.73	5
1983	58,833.48	55,186	58,833			
1984	16,988.81	15,908	16,983	6	2.80	2
1985	88,217.16	82,730	88,217			
1986	12,298.79	11,490	12,267	32	2.76	12
1987	8,752.61	8,169	8,721	31	2.73	11
1988	54,559.41	50,806	54,242	318	2.75	116
1989	28,883.46	26,908	28,728	156	2.66	59
1990	18,133.87	16,812	17,949	185	2.77	67
1991	117,102.96	108,297	115,621	1,482	2.79	531
1992	14,613.72	13,509	14,423	191	2.72	70
1993	20,989.31	19,361	20,670	319	2.71	118
1994	184,541.37	169,557	181,023	3,518	2.76	1,275
1995	32,961.81	30,213	32,256	706	2.75	257
1996	53,332.17	48,826	52,128	1,204	2.70	446
1997	38,638.52	35,258	37,642	996	2.71	368
1998	65,924.15	60,004	64,062	1,862	2.69	692
2002	8,171.21	7,314	7,809	363	2.72	133
2003	301,470.03	268,308	286,452	15,018	2.75	5,461
2005	142,162.59	125,231	133,700	8,463	2.74	3,089
2007	40,286.18	35,069	37,441	2,846	2.71	1,050
2014	37,163.20	29,894	31,916	5,248	2.74	1,915
2017	6,690.17	5,023	5,363	1,327	2.74	484
2018	193,225.67	140,359	149,851	43,375	2.73	15,888

PEOPLES NATURAL GAS COMPANY LLC

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)
CENT DIV AND GREENSBURG CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2028						
2019	101,888.17	70,873	75,666	26,222	2.73	9,605
2020	272,116.26	178,998	191,103	81,014	2.73	29,675
2021	13,380.55	8,143	8,694	4,687	2.73	1,717
	2,424,143.58	2,090,772	2,224,560	199,584		73,046
JOHNSTOWN DIVISION AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
1943	86,217.15	79,459	85,378	839	5.49	153
1966	309,934.42	279,084	299,874	10,060	5.60	1,796
1967	3,960.43	3,561	3,826	134	5.60	24
1971	2,470.65	2,208	2,372	98	5.61	17
1972	1,660.10	1,481	1,591	69	5.61	12
1975	1,011.74	898	965	47	5.62	8
1976	3,743.65	3,314	3,561	183	5.63	33
1978	1,817.17	1,602	1,721	96	5.63	17
1979	1,854.90	1,632	1,754	101	5.63	18
1980	2,687.27	2,358	2,534	154	5.64	27
1981	3,395.73	2,972	3,193	202	5.64	36
1984	3,623.56	3,184	3,421	202	5.70	35
1985	10,093.64	8,856	9,516	578	5.62	103
1986	8,225.83	7,200	7,736	489	5.59	87
1987	56,777.07	49,515	53,204	3,573	5.61	637
1988	100,488.66	87,214	93,711	6,778	5.67	1,195
1989	35,766.78	30,988	33,296	2,470	5.59	442
1991	54,180.06	46,579	50,049	4,131	5.59	739
1993	25,219.28	21,472	23,072	2,148	5.63	382
1994	26,778.07	22,678	24,367	2,411	5.65	427
1995	17,144.69	14,470	15,548	1,597	5.59	286
1996	27,659.46	23,140	24,864	2,796	5.71	490
1998	46,066.15	38,161	41,004	5,062	5.64	898
1999	7,533.96	6,190	6,651	883	5.70	155
2000	21,157.15	17,309	18,598	2,559	5.61	456
2002	46,973.12	37,785	40,600	6,373	5.65	1,128
2005	6,850.34	5,354	5,753	1,097	5.66	194
2006	2,345.88	1,811	1,946	400	5.69	70
2007	26,062.76	19,881	21,362	4,701	5.67	829
2009	70,413.57	52,176	56,063	14,351	5.68	2,527
2012	5,182.49	3,632	3,903	1,280	5.65	227

PEOPLES NATURAL GAS COMPANY LLC

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)
JOHNSTOWN DIVISION AND CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
2016	15,558.63	9,643	10,361	5,197	5.67	917
2018	92,094.60	51,683	55,533	36,562	5.67	6,448
2019	245,994.68	129,000	138,610	107,385	5.67	18,939
2020	10,676.47	5,140	5,523	5,154	5.66	911
2021	73,659.09	31,614	33,969	39,690	5.65	7,025
2022	1,721.74	629	676	1,046	5.65	185
	1,457,000.94	1,103,873	1,186,105	270,896		47,873

ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2032

1924	398.72	367	396	2	6.20	
1945	468.89	426	460	9	6.41	1
1948	2,757.88	2,497	2,696	62	6.43	10
1950	22,587.40	20,412	22,038	550	6.44	85
1951	5,834.93	5,267	5,686	148	6.45	23
1952	136,505.03	123,091	132,894	3,611	6.46	559
1953	22,203.52	20,002	21,595	608	6.46	94
1958	784.34	702	758	26	6.49	4
1961	2,246.31	2,004	2,164	83	6.51	13
1963	2,771.33	2,465	2,661	110	6.52	17
1966	7,911.99	7,003	7,561	351	6.54	54
1968	965.12	851	919	46	6.55	7
1969	508.59	448	484	25	6.55	4
1970	0.68	1	1			
1971	3,237.59	2,840	3,066	171	6.56	26
1972	2,380.35	2,084	2,250	130	6.56	20
1973	6,287.79	5,494	5,932	356	6.57	54
1976	2,873.70	2,494	2,693	181	6.58	28
1977	1,463.92	1,267	1,368	96	6.58	15
1978	11,775.48	10,168	10,978	798	6.59	121
1979	8,443.70	7,273	7,852	591	6.59	90
1981	14,452.93	12,378	13,364	1,089	6.60	165
1982	9,460.00	8,078	8,721	739	6.60	112
1983	4,384.53	3,797	4,099	285	6.53	44
1984	26,681.21	23,002	24,834	1,847	6.60	280
1985	1,237.67	1,061	1,146	92	6.70	14
1986	3,138.48	2,685	2,899	240	6.62	36
1989	767,933.34	648,596	700,253	67,680	6.67	10,147

PEOPLES NATURAL GAS COMPANY LLC

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)
ALTOONA DIVISION, CITY PLANT H.Q. AND WAREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
1990	32,056.55	27,008	29,159	2,898	6.59	440
1994	11,170.59	9,216	9,950	1,221	6.63	184
1995	361,672.63	296,499	320,113	41,559	6.65	6,249
1997	13,024.64	10,560	11,401	1,624	6.59	246
1998	44,209.27	35,540	38,371	5,839	6.65	878
2000	1,419.76	1,126	1,216	204	6.60	31
2002	15,220.22	11,855	12,799	2,421	6.60	367
2003	11,877.47	9,143	9,871	2,006	6.65	302
2004	3,619.61	2,761	2,981	639	6.60	97
2005	6,846.60	5,158	5,569	1,278	6.63	193
2008	145,008.02	104,812	113,160	31,848	6.62	4,811
2009	115,301.64	81,876	88,397	26,905	6.63	4,058
2012	38,902.94	25,929	27,994	10,909	6.63	1,645
2017	123,304.43	68,360	73,804	49,500	6.63	7,466
2019	115,333.45	56,006	60,467	54,867	6.62	8,288
	2,108,663.24	1,662,602	1,795,018	313,645		47,278

WEST DIV OFFICE & GIB CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2030

1960	73,732.46	68,006	72,937	795	4.63	172
1961	19,209.78	17,701	18,985	225	4.63	49
1962	2,503.24	2,304	2,471	32	4.64	7
1970	865.53	789	846	19	4.65	4
1972	1,675.53	1,523	1,633	42	4.66	9
1973	744.64	676	725	20	4.66	4
1974	8,484.99	7,691	8,249	236	4.66	51
1975	1,570.45	1,421	1,524	46	4.66	10
1976	900.43	813	872	28	4.67	6
1977	414.58	374	401	13	4.67	3
1978	2,090.81	1,882	2,018	72	4.67	15
1981	7,076.07	6,332	6,791	285	4.67	61
1982	6,912.16	6,170	6,617	295	4.68	63
1983	7,896.76	7,106	7,621	275	4.70	59
1984	8,335.12	7,495	8,038	297	4.62	64
1985	175.39	157	168	7	4.59	2
1986	4,516.22	4,042	4,335	181	4.61	39
1987	15,665.18	13,961	14,973	692	4.67	148
1988	16,721.77	14,887	15,967	755	4.59	164



PEOPLES NATURAL GAS COMPANY LLC

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)
WEST DIV OFFICE & GIB CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2030						
1989	145,195.50	128,425	137,738	7,458	4.73	1,577
1993	6,260.72	5,472	5,869	392	4.65	84
1994	7,912.06	6,874	7,372	540	4.72	114
1995	8,714.79	7,540	8,087	628	4.71	133
1997	865.03	743	797	68	4.64	15
1998	541,900.15	462,187	495,702	46,198	4.70	9,829
1999	47,255.06	40,068	42,973	4,282	4.71	909
2000	12,638.15	10,659	11,432	1,206	4.69	257
2002	34,664.38	28,855	30,947	3,717	4.68	794
2003	39,205.89	32,364	34,711	4,495	4.70	956
2004	26,177.64	21,416	22,969	3,209	4.72	680
2007	9,777.95	7,780	8,344	1,434	4.69	306
2008	90,708.42	71,351	76,525	14,183	4.68	3,031
2009	65,227.36	50,558	54,224	11,003	4.71	2,336
2013	87,450.80	63,209	67,793	19,658	4.70	4,183
2014	46,206.22	32,594	34,958	11,249	4.70	2,393
2017	32,305.78	20,576	22,068	10,238	4.70	2,178
2018	87,108.93	52,858	56,691	30,418	4.70	6,472
2019	101,802.54	58,150	62,367	39,436	4.69	8,409
2020	17,489.71	9,238	9,908	7,582	4.69	1,617
	1,588,358.19	1,274,247	1,366,648	221,711		47,203

HOPEWELL CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2031

1961	231,065.41	209,435	224,977	6,088	5.58	1,091
1962	6,955.10	6,297	6,764	191	5.58	34
1963	1,633.24	1,477	1,587	47	5.59	8
1965	1,060.32	956	1,027	33	5.59	6
1968	700.88	629	676	25	5.60	4
1969	954.83	856	920	35	5.61	6
1971	564.66	505	542	22	5.61	4
1974	9,273.55	8,242	8,854	420	5.62	75
1975	9,654.54	8,565	9,201	454	5.62	81
1976	1,035.93	917	985	51	5.63	9
1978	915.63	807	867	49	5.63	9
1979	10,473.67	9,212	9,896	578	5.63	103
1980	13,161.15	11,546	12,403	758	5.64	134
1981	1,262.87	1,105	1,187	76	5.64	13

PEOPLES NATURAL GAS COMPANY LLC

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)
HOPEWELL CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2031						
1982	1,112.27	971	1,043	69	5.64	12
1984	12,241.61	10,755	11,553	688	5.70	121
1985	20,843.67	18,288	19,645	1,199	5.62	213
1986	10,874.17	9,518	10,224	650	5.59	116
1987	8,390.33	7,317	7,860	530	5.61	94
1988	72,638.75	63,043	67,721	4,917	5.67	867
1989	371.19	322	346	25	5.59	4
1990	38,725.18	33,443	35,925	2,800	5.57	503
1991	17,369.86	14,933	16,041	1,329	5.59	238
1992	13,542.58	11,572	12,431	1,112	5.66	196
1993	10,054.49	8,560	9,195	859	5.63	153
1994	10,476.98	8,873	9,531	946	5.65	167
1995	11,168.17	9,426	10,126	1,043	5.59	187
1998	69,389.93	57,483	61,749	7,641	5.64	1,355
2000	45,696.87	37,385	40,159	5,538	5.61	987
2001	35,898.38	29,078	31,236	4,663	5.69	820
2002	13,611.34	10,949	11,762	1,850	5.65	327
2003	33,494.40	26,682	28,662	4,832	5.68	851
2005	53,312.09	41,669	44,761	8,551	5.66	1,511
2006	187,700.51	144,886	155,638	32,063	5.69	5,635
2007	24,130.83	18,407	19,773	4,358	5.67	769
2008	11,359.64	8,544	9,178	2,182	5.69	383
2009	14,623.65	10,836	11,640	2,984	5.68	525
2014	12,299.12	8,178	8,785	3,514	5.67	620
2018	216,733.76	121,631	130,657	86,077	5.67	15,181
2019	15,081.80	7,909	8,496	6,586	5.67	1,162
2020	97,045.28	46,718	50,185	46,860	5.66	8,279
2021	68,053.79	29,209	31,377	36,677	5.65	6,492
	1,414,952.42	1,057,134	1,135,584	279,368		49,345

SOUTHERN DIV AND MON CITY PLANT H.Q.  
INTERIM SURVIVOR CURVE.. IOWA 85-R1  
PROBABLE RETIREMENT YEAR.. 6-2027

1947	54,715.00	53,275	54,715
1948	26,500.46	25,797	26,500
1949	1,214.76	1,182	1,215
1953	1,845.38	1,794	1,845
1954	2,268.67	2,205	2,269
1959	63,343.83	61,464	63,344

PEOPLES NATURAL GAS COMPANY LLC

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)
SOUTHERN DIV AND MON CITY PLANT H.Q. INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2027						
1960	1,145.84	1,111	1,146			
1961	5,394.95	5,231	5,395			
1962	3,278.82	3,178	3,279			
1964	461.94	447	462			
1966	1,635.44	1,582	1,635			
1969	1,518.02	1,466	1,518			
1971	11,477.16	11,076	11,477			
1972	5,999.24	5,786	5,999			
1973	2,331.05	2,247	2,331			
1975	1,218.17	1,173	1,218			
1978	2,335.74	2,244	2,336			
1979	8,518.10	8,178	8,518			
1981	1,829.53	1,754	1,830			
1982	11,535.10	11,048	11,535			
1983	19,524.46	18,726	19,524			
1984	15,490.20	14,888	15,490			
1985	107,393.21	102,883	107,393			
1986	55,043.78	52,715	55,044			
1987	80,503.03	76,977	80,503			
1988	21,197.79	20,214	21,198			
1989	14,456.06	13,782	14,456			
1990	3,136.26	2,985	3,136			
1992	42,302.85	40,230	42,303			
1993	3,698.95	3,507	3,699			
1994	5,040.03	4,772	5,040			
1996	9,296.73	8,784	9,297			
1997	1,550.62	1,459	1,551			
1998	62,995.21	59,222	62,995			
2000	12,888.72	12,041	12,889			
2001	7,460.55	6,965	7,461			
2002	352,256.13	327,598	351,525	732	1.75	418
2008	19,172.22	17,429	18,702	470	1.72	273
2009	28,353.41	25,617	27,488	865	1.74	497
2019	49,636.79	38,811	41,646	7,991	1.74	4,593
2020	1.00	1	1			
2021	60,343.62	42,802	45,928	14,415	1.74	8,284
	1,180,308.82	1,094,646	1,155,835	24,474		14,065

PEOPLES NATURAL GAS COMPANY LLC

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)
GROVE CITY - LEASED FULLY ACCRUED						
1982	20,774.82	20,775	20,775			
1985	335.13	335	335			
1987	6,381.82	6,382	6,382			
1989	1,068.50	1,068	1,069			
1997	8,903.57	8,904	8,904			
	37,463.84	37,464	37,464			
NORTHERN DIVISION H.Q. - KISKI INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 6-2037						
1977	556,725.14	438,159	471,816	84,910	11.23	7,561
1978	6,323.48	4,957	5,338	986	11.24	88
1979	9,071.17	7,081	7,625	1,446	11.25	129
1981	15,671.34	12,124	13,055	2,616	11.27	232
1983	3,887.85	3,072	3,308	580	11.22	52
1984	8,269.90	6,516	7,017	1,253	11.10	113
1985	29,903.49	23,349	25,143	4,761	11.30	421
1986	11,620.84	9,032	9,726	1,895	11.25	168
1987	22,536.33	17,412	18,749	3,787	11.26	336
1988	6,284.80	4,823	5,193	1,091	11.29	97
1990	1,832.48	1,389	1,496	337	11.26	30
1991	71.24	54	58	13	11.20	1
1994	22,272.80	16,357	17,613	4,659	11.30	412
1997	153,639.24	109,806	118,241	35,399	11.28	3,138
1998	9,982.41	7,046	7,587	2,395	11.36	211
1999	2,666.85	1,862	2,005	662	11.35	58
2002	36,962.35	24,835	26,743	10,220	11.35	900
2008	370,603.69	223,771	240,960	129,644	11.32	11,453
2012	5,805.20	3,131	3,372	2,434	11.32	215
2013	463.20	241	260	204	11.33	18
2017	9,366.44	3,949	4,252	5,114	11.32	452
2019	51,147.92	18,219	19,618	31,529	11.29	2,793

PEOPLES NATURAL GAS COMPANY LLC

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)
NORTHERN DIVISION H.Q. - KISKI						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2037						
2020	35,373.81	11,235	12,098	23,276	11.28	2,063
2021	899,898.32	246,662	265,609	634,289	11.25	56,381
2022	1,802.42	405	436	1,366	11.20	122
	2,272,182.71	1,195,487	1,287,317	984,866		87,444
	24,268,855.98	17,111,751	18,382,357	5,886,499		746,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9						3.07

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1899	12.22	11	11	1	6.80	
1900	639,578.72	577,111	595,577	44,002	7.13	6,171
1901	27,315.73	24,521	25,306	2,010	7.47	269
1902	88,801.16	79,313	81,851	6,950	7.80	891
1903	63,033.47	56,005	57,797	5,236	8.14	643
1904	36,640.04	32,389	33,425	3,215	8.47	380
1905	48,141.86	42,332	43,686	4,456	8.81	506
1906	53,352.17	46,665	48,158	5,194	9.15	568
1907	43,235.87	37,621	38,825	4,411	9.48	465
1908	30,306.89	26,230	27,069	3,238	9.82	330
1909	17,764.76	15,292	15,781	1,984	10.16	195
1910	15,693.45	13,438	13,868	1,825	10.49	174
1911	29,596.52	25,206	26,013	3,584	10.83	331
1912	21,337.33	18,073	18,651	2,686	11.17	240
1913	127,228.25	107,168	110,597	16,631	11.51	1,445
1914	123,954.28	103,833	107,155	16,799	11.85	1,418
1915	30,336.82	25,267	26,075	4,262	12.20	349
1916	47,070.91	38,985	40,232	6,839	12.54	545
1917	30,906.90	25,449	26,263	4,644	12.89	360
1918	35,350.81	28,944	29,870	5,481	13.23	414
1919	27,059.26	22,025	22,730	4,329	13.58	319
1920	1,598.11	1,293	1,334	264	13.93	19
1921	35,728.69	28,739	29,659	6,070	14.28	425
1922	40,972.36	32,761	33,809	7,163	14.63	490
1923	65,130.11	51,765	53,421	11,709	14.98	782
1924	100,026.72	79,007	81,535	18,492	15.34	1,205
1925	197,853.29	155,329	160,299	37,554	15.69	2,393
1926	138,414.86	107,983	111,438	26,977	16.05	1,681
1927	129,993.12	100,772	103,996	25,997	16.41	1,584
1928	160,752.00	123,822	127,784	32,968	16.77	1,966
1929	121,980.11	93,340	96,327	25,653	17.14	1,497
1930	111,106.84	84,471	87,174	23,933	17.50	1,368
1931	116,846.70	88,244	91,068	25,779	17.87	1,443
1932	95,722.36	71,805	74,103	21,619	18.24	1,185
1933	34,196.70	25,479	26,294	7,903	18.61	425
1934	24,295.09	17,978	18,553	5,742	18.98	303
1935	43,525.87	31,982	33,005	10,521	19.36	543
1936	60,237.81	43,957	45,363	14,875	19.73	754
1937	138,494.70	100,342	103,553	34,942	20.11	1,738
1938	118,896.83	85,525	88,262	30,635	20.49	1,495
1939	203,385.52	145,211	149,857	53,529	20.88	2,564
1940	285,747.78	202,489	208,968	76,780	21.27	3,610
1941	226,653.18	159,403	164,503	62,150	21.66	2,869
1942	125,755.23	87,771	90,579	35,176	22.05	1,595

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5						
1943	43,168.27	29,898	30,855	12,313	22.44	549
1944	74,371.26	51,102	52,737	21,634	22.84	947
1945	58,110.98	39,611	40,878	17,233	23.24	742
1946	228,340.96	154,395	159,335	69,006	23.64	2,919
1947	215,268.98	144,349	148,968	66,301	24.05	2,757
1948	134,803.12	89,635	92,503	42,300	24.46	1,729
1949	543,101.13	358,077	369,534	173,567	24.87	6,979
1950	747,399.41	488,575	504,208	243,191	25.28	9,620
1951	837,361.68	542,569	559,929	277,433	25.70	10,795
1952	1,355,000.45	870,168	898,011	456,989	26.12	17,496
1953	1,500,452.58	954,738	985,287	515,166	26.55	19,404
1954	832,349.18	524,721	541,510	290,839	26.98	10,780
1955	1,089,271.62	680,272	702,039	387,233	27.41	14,127
1956	1,511,700.24	935,183	965,106	546,594	27.84	19,633
1957	1,147,558.51	702,994	725,488	422,071	28.28	14,925
1958	1,411,036.75	855,709	883,089	527,948	28.73	18,376
1959	1,180,703.80	708,906	731,589	449,115	29.17	15,396
1960	1,064,816.93	632,767	653,013	411,804	29.62	13,903
1961	1,363,724.04	801,802	827,457	536,267	30.08	17,828
1962	1,342,889.37	781,266	806,264	536,625	30.53	17,577
1963	1,459,587.16	839,759	866,629	592,958	31.00	19,128
1964	1,432,976.03	815,421	841,512	591,464	31.46	18,801
1965	1,648,676.85	927,546	957,224	691,453	31.93	21,655
1966	1,888,580.34	1,050,107	1,083,707	804,873	32.41	24,834
1967	1,950,962.02	1,071,956	1,106,255	844,707	32.89	25,683
1968	2,269,623.24	1,232,133	1,271,557	998,066	33.37	29,909
1969	1,840,979.63	987,060	1,018,643	822,337	33.86	24,286
1970	1,853,186.11	980,928	1,012,315	840,871	34.36	24,472
1971	2,548,433.16	1,331,480	1,374,083	1,174,350	34.86	33,688
1972	3,155,305.05	1,626,938	1,678,995	1,476,310	35.36	41,751
1973	3,879,381.86	1,973,170	2,036,305	1,843,077	35.87	51,382
1974	3,487,209.04	1,749,324	1,805,297	1,681,912	36.38	46,232
1975	2,086,516.78	1,031,824	1,064,839	1,021,678	36.90	27,688
1976	1,629,412.37	793,947	819,351	810,061	37.43	21,642
1977	3,910,526.01	1,877,052	1,937,112	1,973,414	37.96	51,987
1978	3,007,505.59	1,421,768	1,467,260	1,540,246	38.49	40,017
1979	3,523,298.76	1,639,532	1,691,992	1,831,307	39.03	46,920
1980	4,748,564.97	2,173,941	2,243,500	2,505,065	39.58	63,291
1981	5,633,607.84	2,535,912	2,617,053	3,016,555	40.14	75,151
1982	4,857,558.21	2,149,324	2,218,095	2,639,463	40.70	64,852
1983	3,502,516.38	1,938,643	2,000,673	1,501,843	34.08	44,068
1984	4,892,064.68	2,683,787	2,769,659	2,122,406	33.94	62,534
1985	5,693,320.48	3,070,977	3,169,238	2,524,082	34.37	73,439
1986	4,975,531.96	2,636,534	2,720,895	2,254,637	34.82	64,751

PEOPLES NATURAL GAS COMPANY LLC

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 73-S0.5							
1987	5,623,782.07	2,925,491	3,019,097	2,604,685	35.28	73,829	
1988	4,407,258.15	2,249,024	2,320,985	2,086,273	35.74	58,374	
1989	5,016,037.74	2,509,022	2,589,303	2,426,735	36.22	67,000	
1990	6,422,991.76	3,169,746	3,271,168	3,151,824	36.18	87,115	
1991	5,759,120.14	2,781,079	2,870,065	2,889,055	36.67	78,785	
1992	7,771,027.25	3,669,479	3,786,890	3,984,137	37.17	107,187	
1993	6,998,273.11	3,227,604	3,330,877	3,667,396	37.68	97,330	
1994	8,378,527.91	3,796,311	3,917,781	4,460,747	37.72	118,259	
1995	7,849,975.18	3,466,549	3,577,467	4,272,508	38.25	111,700	
1996	5,563,911.17	2,392,482	2,469,034	3,094,877	38.78	79,806	
1997	5,029,868.99	2,102,988	2,170,277	2,859,592	39.32	72,726	
1998	2,916,104.32	1,192,103	1,230,246	1,685,858	39.41	42,777	
1999	4,919,907.90	1,950,251	2,012,653	2,907,255	39.97	72,736	
2000	4,328,620.66	1,672,146	1,725,649	2,602,972	40.11	64,896	
2001	5,445,367.89	2,033,300	2,098,359	3,347,009	40.69	82,256	
2002	7,559,571.97	2,724,470	2,811,644	4,747,928	41.26	115,073	
2003	10,046,856.14	3,509,367	3,621,655	6,425,201	41.45	155,011	
2004	12,039,672.62	4,042,922	4,172,282	7,867,391	42.04	187,141	
2005	15,244,711.12	4,939,286	5,097,327	10,147,384	42.25	240,175	
2006	12,718,165.07	3,941,359	4,067,470	8,650,695	42.86	201,836	
2007	8,721,621.50	2,594,682	2,677,703	6,043,918	43.10	140,230	
2008	7,967,237.03	2,267,476	2,340,028	5,627,209	43.36	129,779	
2009	11,727,410.91	3,164,055	3,265,295	8,462,116	43.99	192,365	
2010	10,704,857.23	2,742,584	2,830,338	7,874,519	44.27	177,875	
2011	16,155,576.87	3,912,881	4,038,080	12,117,497	44.58	271,815	
2012	43,719,923.15	9,906,935	10,223,925	33,495,998	45.23	740,570	
2013	21,287,544.94	4,510,831	4,655,163	16,632,382	45.55	365,146	
2014	26,448,570.01	5,207,723	5,374,353	21,074,217	45.89	459,233	
2015	33,578,343.98	6,091,112	6,286,008	27,292,336	46.25	590,105	
2016	31,795,682.51	5,233,569	5,401,026	26,394,657	46.93	562,426	
2017	51,311,719.14	7,619,790	7,863,599	43,448,120	47.31	918,371	
2018	77,801,053.79	10,269,739	10,598,337	67,202,717	47.69	1,409,157	
2019	63,932,936.76	7,352,288	7,587,537	56,345,400	48.10	1,171,422	
2020	69,741,958.41	6,806,815	7,024,611	62,717,347	48.52	1,292,608	
2021	128,682,413.25	10,333,198	10,663,827	118,018,586	48.66	2,425,372	
2022	152,241,278.43	9,454,183	9,756,686	142,484,592	49.10	2,901,927	
2023	149,276,957.80	6,508,475	6,716,725	142,560,233	49.30	2,891,688	
2024	116,871,255.94	2,863,346	2,954,964	113,916,292	49.77	2,288,855	
2025	88,632,690.79	664,745	686,015	87,946,676	49.87	1,763,519	
	1,351,309,568.78	217,950,552	224,924,262	1,126,385,307		24,069,065	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.8	1.78



PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1885	5,876.15	5,607	5,844	32	3.44	9
1888	7,230.25	6,800	7,087	143	4.46	32
1889	15,127.68	14,161	14,759	369	4.79	77
1890	36.85	34	35	2	5.13	
1891	25,507.74	23,647	24,646	862	5.47	158
1893	35.20	32	33	2	6.14	
1894	766.22	700	730	36	6.47	6
1896	6,429.56	5,817	6,063	367	7.14	51
1897	1,393.64	1,255	1,308	86	7.48	11
1898	86.37	77	80	6	7.81	1
1899	7,653.06	6,822	7,110	543	8.14	67
1900	282,360.42	250,434	261,015	21,345	8.48	2,517
1901	15,005.17	13,243	13,803	1,202	8.81	136
1902	50,959.77	44,743	46,633	4,327	9.15	473
1903	35,625.06	31,117	32,432	3,193	9.49	336
1904	20,475.87	17,795	18,547	1,929	9.82	196
1905	17,146.77	14,824	15,450	1,697	10.16	167
1906	19,230.12	16,538	17,237	1,993	10.50	190
1907	3,449.99	2,952	3,077	373	10.83	34
1908	46,983.62	39,986	41,675	5,309	11.17	475
1909	14,994.05	12,693	13,229	1,765	11.51	153
1910	8,003.96	6,739	7,024	980	11.85	83
1911	13,402.75	11,223	11,697	1,706	12.20	140
1912	9,742.72	8,114	8,457	1,286	12.54	103
1913	11,829.52	9,798	10,212	1,618	12.88	126
1914	9,021.17	7,430	7,744	1,277	13.23	97
1915	18,135.93	14,855	15,483	2,653	13.57	196
1916	8,505.35	6,927	7,220	1,285	13.92	92
1917	11,966.99	9,690	10,099	1,868	14.27	131
1918	9,555.85	7,693	8,018	1,538	14.62	105
1919	4,807.27	3,848	4,011	796	14.97	53
1920	5,176.51	4,119	4,293	884	15.32	58
1921	29,632.35	23,437	24,427	5,205	15.68	332
1922	9,622.35	7,566	7,886	1,736	16.03	108
1923	26,842.33	20,976	21,862	4,980	16.39	304
1924	23,621.23	18,346	19,121	4,500	16.75	269
1925	23,591.17	18,209	18,978	4,613	17.11	270
1926	19,898.35	15,263	15,908	3,990	17.47	228
1927	52,256.12	39,826	41,509	10,747	17.84	602
1928	25,477.07	19,295	20,110	5,367	18.20	295
1929	30,542.50	22,980	23,951	6,592	18.57	355
1930	69,646.45	52,059	54,259	15,387	18.94	812
1931	45,503.16	33,787	35,215	10,288	19.31	533
1932	26,994.14	19,907	20,748	6,246	19.69	317

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1933	17,771.19	13,018	13,568	4,203	20.06	210
1934	10,808.59	7,863	8,195	2,614	20.44	128
1935	19,624.25	14,177	14,776	4,848	20.82	233
1936	17,244.55	12,368	12,891	4,354	21.21	205
1937	56,888.03	40,512	42,224	14,664	21.59	679
1938	58,411.76	41,293	43,038	15,374	21.98	699
1939	51,781.21	36,336	37,871	13,910	22.37	622
1940	121,017.83	84,293	87,854	33,164	22.76	1,457
1941	276,294.51	190,975	199,044	77,251	23.16	3,336
1942	103,712.40	71,133	74,138	29,574	23.56	1,255
1943	42,501.45	28,924	30,146	12,355	23.96	516
1944	80,148.83	54,116	56,402	23,747	24.36	975
1945	65,945.70	44,166	46,032	19,914	24.77	804
1946	147,302.83	97,849	101,983	45,320	25.18	1,800
1947	155,064.03	102,156	106,472	48,592	25.59	1,899
1948	154,661.93	101,045	105,314	49,348	26.00	1,898
1949	351,505.31	227,681	237,301	114,204	26.42	4,323
1950	368,548.12	236,656	246,655	121,893	26.84	4,541
1951	1,071,818.78	682,105	710,925	360,894	27.27	13,234
1952	717,135.40	452,276	471,385	245,750	27.70	8,872
1953	858,938.42	536,776	559,456	299,482	28.13	10,646
1954	466,013.51	288,556	300,748	165,266	28.56	5,787
1955	1,030,063.15	631,769	658,462	371,601	29.00	12,814
1956	871,003.58	529,109	551,465	319,539	29.44	10,854
1957	1,307,755.01	786,575	819,809	487,946	29.89	16,325
1958	2,158,947.41	1,285,588	1,339,906	819,041	30.34	26,995
1959	3,071,358.39	1,810,474	1,886,969	1,184,389	30.79	38,467
1960	2,254,193.34	1,314,939	1,370,497	883,696	31.25	28,278
1961	3,089,337.63	1,783,166	1,858,507	1,230,831	31.71	38,815
1962	2,498,033.80	1,426,552	1,486,826	1,011,208	32.17	31,433
1963	2,286,574.95	1,291,458	1,346,024	940,551	32.64	28,816
1964	2,494,069.60	1,392,688	1,451,531	1,042,539	33.12	31,478
1965	2,923,313.31	1,613,669	1,681,849	1,241,464	33.60	36,948
1966	3,499,806.76	1,909,495	1,990,174	1,509,633	34.08	44,297
1967	4,081,000.82	2,199,945	2,292,896	1,788,105	34.57	51,724
1968	4,403,161.77	2,344,816	2,443,888	1,959,274	35.06	55,883
1969	3,800,756.23	1,999,198	2,083,667	1,717,089	35.55	48,301
1970	2,952,819.20	1,533,488	1,598,280	1,354,539	36.05	37,574
1971	4,466,790.90	2,289,364	2,386,093	2,080,698	36.56	56,912
1972	6,630,592.15	3,353,289	3,494,970	3,135,622	37.07	84,587
1973	7,766,450.70	3,873,906	4,037,584	3,728,867	37.59	99,198
1974	6,170,401.31	3,035,035	3,163,269	3,007,132	38.11	78,907
1975	3,358,291.93	1,628,100	1,696,889	1,661,403	38.64	42,997
1976	2,826,226.27	1,350,173	1,407,220	1,419,006	39.17	36,227

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
1977	5,001,472.00	2,353,343	2,452,775	2,548,697	39.71	64,183
1978	3,747,735.38	1,736,438	1,809,805	1,937,930	40.25	48,147
1979	7,868,493.04	3,588,033	3,739,632	4,128,861	40.80	101,198
1980	10,075,089.25	4,520,390	4,711,383	5,363,706	41.35	129,715
1981	14,327,538.86	6,319,448	6,586,453	7,741,086	41.92	184,663
1982	9,164,878.04	3,973,891	4,141,793	5,023,085	42.48	118,246
1983	6,803,584.81	3,707,954	3,864,620	2,938,965	35.27	83,328
1984	8,868,290.94	4,755,178	4,956,091	3,912,200	35.68	109,647
1985	17,074,470.15	9,003,368	9,383,772	7,690,698	36.08	213,157
1986	11,702,775.16	6,063,208	6,319,387	5,383,388	36.51	147,450
1987	17,717,300.91	9,012,791	9,393,594	8,323,707	36.94	225,330
1988	12,246,363.50	6,158,696	6,418,909	5,827,454	36.82	158,269
1989	14,349,552.95	7,074,330	7,373,230	6,976,323	37.28	187,133
1990	16,924,360.86	8,172,774	8,518,085	8,406,276	37.74	222,742
1991	15,880,816.50	7,505,274	7,822,382	8,058,434	38.22	210,843
1992	17,614,512.97	8,141,428	8,485,414	9,129,099	38.69	235,955
1993	12,797,425.02	5,778,037	6,022,167	6,775,258	39.18	172,926
1994	13,471,201.30	5,978,519	6,231,119	7,240,082	39.17	184,837
1995	15,387,840.90	6,656,780	6,938,038	8,449,803	39.68	212,949
1996	10,810,463.03	4,553,367	4,745,753	6,064,710	40.19	150,901
1997	11,388,465.55	4,664,715	4,861,806	6,526,660	40.72	160,281
1998	10,532,635.30	4,219,374	4,397,648	6,134,987	40.78	150,441
1999	11,161,901.18	4,336,399	4,519,618	6,642,283	41.32	160,752
2000	9,749,689.64	3,667,833	3,822,804	5,926,886	41.87	141,554
2001	18,064,205.01	6,615,112	6,894,609	11,169,596	41.97	266,133
2002	23,272,079.30	8,224,353	8,571,843	14,700,236	42.54	345,563
2003	20,169,497.69	6,910,070	7,202,030	12,967,468	42.69	303,759
2004	22,454,953.58	7,396,662	7,709,181	14,745,773	43.26	340,864
2005	24,904,972.47	7,867,481	8,199,893	16,705,079	43.85	380,960
2006	21,052,487.70	6,404,167	6,674,752	14,377,736	44.04	326,470
2007	20,696,158.54	6,006,025	6,259,788	14,436,371	44.64	323,395
2008	16,754,997.78	4,652,863	4,849,453	11,905,545	44.86	265,393
2009	16,906,106.67	4,449,687	4,637,692	12,268,415	45.48	269,754
2010	19,715,043.84	4,930,732	5,139,062	14,575,982	45.73	318,740
2011	14,551,437.87	3,442,870	3,588,336	10,963,102	45.99	238,380
2012	20,460,551.94	4,527,920	4,719,231	15,741,321	46.63	337,579
2013	17,346,771.58	3,590,782	3,742,497	13,604,275	46.92	289,946
2014	14,392,191.93	2,769,058	2,886,054	11,506,138	47.23	243,619
2015	16,975,320.22	2,992,749	3,119,197	13,856,123	47.89	289,332
2016	23,920,100.66	3,851,136	4,013,852	19,906,249	48.22	412,821
2017	34,116,930.10	4,953,778	5,163,082	28,953,848	48.57	596,126
2018	58,467,649.82	7,542,327	7,861,000	50,606,650	48.93	1,034,266
2019	66,336,936.85	7,462,905	7,778,223	58,558,714	49.31	1,187,563
2020	63,172,919.36	6,039,331	6,294,501	56,878,418	49.69	1,144,665

PEOPLES NATURAL GAS COMPANY LLC

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 75-S0.5						
2021	87,496,492.33	6,842,226	7,131,319	80,365,173	50.10	1,604,095
2022	102,415,170.28	6,185,876	6,447,237	95,967,933	50.52	1,899,603
2023	114,021,187.12	4,845,900	5,050,646	108,970,541	50.66	2,151,017
2024	132,104,737.23	3,157,303	3,290,703	128,814,034	51.10	2,520,823
2025	100,180,924.34	731,321	762,220	99,418,704	51.17	1,942,910
	1,434,840,917.09	307,972,636	320,984,897	1,113,856,020		23,821,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.8	1.66

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1900	42.00	42	42			
1901	74.23	74	74			
1902	100.77	101	101			
1905	1.44	1	1			
1906	56.75	57	57			
1907	27.94	28	28			
1911	67.84	68	68			
1919	274.67	275	275			
1921	183.14	183	183			
1922	604.22	604	604			
1924	260.45	260	260			
1925	487.58	486	488			
1926	35.54	35	36			
1927	911.44	898	911			
1928	2,395.71	2,344	2,396			
1929	899.85	875	900			
1930	1,325.75	1,280	1,326			
1931	254.66	244	255			
1932	263.02	250	263			
1933	85.45	81	85			
1934	1,379.32	1,295	1,379			
1935	284.23	265	284			
1936	552.45	513	552			
1937	4,734.93	4,374	4,735			
1938	1,076.67	990	1,077			
1939	254.90	233	255			
1940	3,523.10	3,207	3,523			
1941	771.65	699	772			
1942	1,556.90	1,403	1,557			
1943	2,465.14	2,209	2,465			
1944	1,401.50	1,249	1,402			
1945	2,124.51	1,883	2,125			
1946	1,942.13	1,711	1,942			
1947	3,205.54	2,808	3,206			
1948	3,974.70	3,460	3,951	24	6.47	4
1949	15,229.50	13,174	15,044	186	6.75	28
1950	24,100.73	20,712	23,653	448	7.03	64
1951	42,404.74	36,205	41,346	1,059	7.31	145
1952	73,599.54	62,427	71,291	2,309	7.59	304
1953	118,051.02	99,423	113,539	4,512	7.89	572
1954	34,537.14	28,887	32,988	1,549	8.18	189
1955	85,307.18	70,839	80,897	4,410	8.48	520
1956	59,917.68	49,396	56,409	3,509	8.78	400
1957	64,746.55	52,976	60,498	4,249	9.09	467

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
1958	167,773.76	136,199	155,537	12,237	9.41	1,300
1959	72,034.73	58,017	66,254	5,781	9.73	594
1960	59,670.80	47,665	54,433	5,238	10.06	521
1961	82,212.86	65,129	74,376	7,837	10.39	754
1962	106,981.83	84,024	95,954	11,028	10.73	1,028
1963	82,594.40	64,291	73,419	9,175	11.08	828
1964	65,018.91	50,156	57,277	7,742	11.43	677
1965	72,793.66	55,614	63,510	9,284	11.80	787
1966	73,819.15	55,852	63,782	10,037	12.17	825
1967	90,721.26	67,950	77,598	13,123	12.55	1,046
1968	174,458.70	129,309	147,669	26,790	12.94	2,070
1969	128,413.29	94,153	107,521	20,892	13.34	1,566
1970	101,393.36	73,510	83,947	17,446	13.75	1,269
1971	155,299.32	111,287	127,088	28,211	14.17	1,991
1972	273,789.07	193,843	221,366	52,423	14.60	3,591
1973	226,769.60	158,557	181,070	45,700	15.04	3,039
1974	265,680.23	183,372	209,408	56,272	15.49	3,633
1975	270,563.23	184,199	210,352	60,211	15.96	3,773
1976	513,963.24	345,075	394,070	119,893	16.43	7,297
1977	258,661.25	171,182	195,487	63,174	16.91	3,736
1978	413,998.05	269,927	308,252	105,746	17.40	6,077
1979	413,861.33	265,616	303,329	110,532	17.91	6,172
1980	404,922.08	255,749	292,061	112,861	18.42	6,127
1981	1,333,450.02	828,072	945,645	387,805	18.95	20,465
1982	1,005,732.03	613,899	701,063	304,669	19.48	15,640
1983	719,366.54	507,585	579,654	139,713	17.63	7,925
1984	765,822.56	533,855	609,654	156,169	17.92	8,715
1985	1,119,786.73	766,158	874,940	244,847	18.58	13,178
1986	887,771.93	599,335	684,431	203,341	18.89	10,764
1987	918,684.70	607,894	694,205	224,480	19.55	11,482
1988	935,180.67	609,644	696,204	238,977	19.89	12,015
1989	828,243.69	531,401	606,852	221,392	20.25	10,933
1990	805,424.77	505,324	577,072	228,353	20.93	10,910
1991	1,364,029.26	840,924	960,322	403,707	21.31	18,944
1992	939,198.04	568,403	649,107	290,091	21.69	13,374
1993	692,009.09	408,424	466,414	225,595	22.39	10,076
1994	1,067,133.88	616,910	704,502	362,632	22.81	15,898
1995	730,590.38	413,295	471,976	258,614	23.22	11,138
1996	340,672.20	188,324	215,063	125,609	23.66	5,309
1997	883,649.14	476,817	544,518	339,131	24.10	14,072
1998	516,099.01	270,023	308,362	207,737	24.83	8,366
1999	591,171.55	301,025	343,766	247,406	25.30	9,779
2000	679,572.13	336,320	384,072	295,500	25.77	11,467
2001	1,759,680.22	844,998	964,975	794,705	26.25	30,274

PEOPLES NATURAL GAS COMPANY LLC

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 50-R1.5						
2002	1,074,439.95	499,615	570,553	503,887	26.75	18,837
2003	994,672.56	449,294	513,087	481,586	27.01	17,830
2004	853,740.93	371,890	424,693	429,048	27.53	15,585
2005	1,242,766.81	520,968	594,937	647,830	28.06	23,087
2006	3,388,685.35	1,363,268	1,556,831	1,831,854	28.60	64,051
2007	1,277,235.73	494,163	564,326	712,910	28.92	24,651
2008	4,680,488.64	1,728,036	1,973,390	2,707,099	29.48	91,828
2009	3,203,109.67	1,129,416	1,289,775	1,913,335	29.83	64,141
2010	703,880.09	236,152	269,682	434,198	30.20	14,377
2011	1,990,801.38	632,677	722,507	1,268,294	30.59	41,461
2012	766,597.27	229,519	262,107	504,490	31.00	16,274
2013	2,625,724.59	736,516	841,090	1,784,635	31.42	56,799
2014	1,066,104.84	278,253	317,761	748,344	31.85	23,496
2015	2,281,795.16	551,966	630,336	1,651,459	32.12	51,415
2016	1,173,933.72	260,613	297,616	876,318	32.42	27,030
2017	5,990,376.61	1,210,655	1,382,549	4,607,828	32.57	141,475
2018	768,452.77	139,244	159,014	609,439	32.75	18,609
2019	1,567,663.51	250,826	286,439	1,281,225	32.81	39,050
2020	2,382,277.81	327,801	374,344	2,007,934	32.92	60,994
2021	6,836,331.94	784,811	896,242	5,940,090	32.79	181,156
2022	5,273,056.84	479,848	547,979	4,725,078	32.46	145,566
2023	7,220,235.82	477,980	545,846	6,674,390	31.76	210,151
2024	7,606,193.80	300,445	343,103	7,263,091	30.40	238,917
2025	8,540,332.62	115,294	131,664	8,408,669	27.40	306,886
	97,423,055.26	28,527,080	32,575,671	64,847,384		2,225,784

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 2.28

PEOPLES NATURAL GAS COMPANY LLC

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	5,915	90	8.49	11
1954	95,240.69	79,985	93,164	2,077	8.81	236
1955	119,070.64	99,283	115,642	3,429	9.14	375
1956	163,362.51	135,235	157,518	5,845	9.47	617
1957	200,573.38	164,761	191,909	8,664	9.82	882
1958	255,670.89	208,395	242,732	12,939	10.17	1,272
1959	367,317.66	297,061	346,008	21,310	10.52	2,026
1960	402,325.78	322,665	375,831	26,495	10.89	2,433
1961	573,594.25	456,059	531,204	42,390	11.27	3,761
1962	482,853.37	380,575	443,283	39,570	11.65	3,397
1963	823,366.01	642,975	748,918	74,448	12.05	6,178
1964	1,194,439.38	924,066	1,076,325	118,114	12.45	9,487
1965	1,702,888.02	1,304,412	1,519,341	183,547	12.87	14,262
1966	1,748,290.76	1,325,834	1,544,292	203,999	13.29	15,350
1967	1,596,384.39	1,197,863	1,395,236	201,148	13.73	14,650
1968	2,236,800.63	1,660,511	1,934,114	302,687	14.17	21,361
1969	2,274,842.63	1,669,734	1,944,857	329,986	14.63	22,555
1970	2,765,769.34	2,006,427	2,337,027	428,742	15.10	28,394
1971	2,830,462.43	2,029,187	2,363,537	466,925	15.57	29,989
1972	2,759,041.28	1,953,401	2,275,264	483,777	16.06	30,123
1973	2,632,627.29	1,839,970	2,143,143	489,484	16.56	29,558
1974	2,677,596.81	1,846,578	2,150,840	526,757	17.07	30,859
1975	2,670,215.57	1,815,747	2,114,929	555,287	17.60	31,550
1976	3,552,335.00	2,381,343	2,773,718	778,617	18.13	42,946
1977	3,458,995.18	2,284,839	2,661,313	797,682	18.67	42,725
1978	6,945,139.54	4,516,841	5,261,084	1,684,056	19.23	87,574
1979	6,093,552.93	3,900,971	4,543,736	1,549,817	19.79	78,313
1980	6,888,961.29	4,337,566	5,052,269	1,836,692	20.37	90,167
1981	11,452,131.60	7,089,900	8,258,107	3,194,025	20.95	152,459
1982	9,296,412.43	5,653,892	6,585,487	2,710,925	21.55	125,797
1983	6,045,945.75	4,137,845	4,819,640	1,226,306	19.48	62,952
1984	11,477,339.53	7,717,363	8,988,957	2,488,383	20.10	123,800
1985	11,638,863.41	7,682,814	8,948,716	2,690,147	20.73	129,771
1986	5,121,432.32	3,337,125	3,886,985	1,234,447	20.99	58,811
1987	16,981,701.83	10,847,911	12,635,328	4,346,374	21.63	200,942
1988	10,218,004.66	6,394,427	7,448,040	2,769,965	22.27	124,381
1989	5,563,748.91	3,428,382	3,993,279	1,570,470	22.58	69,551
1990	13,076,577.35	7,882,561	9,181,375	3,895,202	23.23	167,680
1991	9,863,953.60	5,810,855	6,768,313	3,095,641	23.89	129,579
1992	16,143,822.00	9,340,815	10,879,907	5,263,915	24.22	217,338
1993	11,059,390.18	6,241,920	7,270,405	3,788,985	24.89	152,229
1994	13,893,675.62	7,684,592	8,950,787	4,942,889	25.25	195,758
1995	12,348,158.64	6,648,249	7,743,685	4,604,474	25.93	177,573
1996	10,664,135.06	5,583,741	6,503,777	4,160,358	26.61	156,346



PEOPLES NATURAL GAS COMPANY LLC

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						
1997	17,153,153.77	8,770,408	10,215,513	6,937,641	27.00	256,950
1998	7,863,163.27	3,900,129	4,542,756	3,320,407	27.69	119,914
1999	12,162,188.00	5,874,337	6,842,255	5,319,933	28.10	189,321
2000	4,586,865.60	2,142,525	2,495,550	2,091,316	28.81	72,590
2001	13,809,822.05	6,262,754	7,294,672	6,515,150	29.22	222,969
2002	11,219,792.17	4,904,171	5,712,234	5,507,558	29.94	183,953
2003	12,086,773.34	5,110,288	5,952,313	6,134,460	30.38	201,924
2004	16,387,860.39	6,686,247	7,787,944	8,599,916	30.83	278,946
2005	15,133,518.72	5,914,179	6,888,662	8,244,857	31.56	261,244
2006	13,776,164.26	5,171,572	6,023,695	7,752,469	32.03	242,038
2007	9,949,727.54	3,576,927	4,166,299	5,783,429	32.51	177,897
2008	10,552,553.91	3,604,752	4,198,709	6,353,845	33.25	191,093
2009	11,046,922.72	3,590,250	4,181,818	6,865,105	33.75	203,411
2010	5,821,104.95	1,792,900	2,088,317	3,732,788	34.26	108,955
2011	13,990,598.73	4,067,067	4,737,200	9,253,399	34.77	266,132
2012	17,664,490.75	4,822,406	5,616,997	12,047,494	35.29	341,385
2013	10,027,825.47	2,555,090	2,976,094	7,051,731	35.83	196,811
2014	15,873,819.31	3,749,396	4,367,186	11,506,633	36.37	316,377
2015	19,704,643.05	4,301,524	5,010,289	14,694,354	36.70	400,391
2016	21,140,990.79	4,204,943	4,897,794	16,243,197	37.26	435,942
2017	22,260,033.85	4,002,354	4,661,824	17,598,210	37.62	467,789
2018	38,456,202.32	6,160,684	7,175,783	31,280,419	38.00	823,169
2019	35,757,407.90	5,006,037	5,830,884	29,926,524	38.39	779,540
2020	37,208,478.77	4,453,855	5,187,719	32,020,760	38.61	829,339
2021	42,013,241.18	4,142,506	4,825,069	37,188,172	38.85	957,225
2022	41,922,240.02	3,228,012	3,759,893	38,162,347	38.95	979,778
2023	60,997,791.96	3,348,779	3,900,560	57,097,232	38.73	1,474,238
2024	90,745,371.88	2,903,852	3,382,321	87,363,051	37.81	2,310,581
2025	70,706,499.49	735,348	856,512	69,849,987	35.73	1,954,939
	932,382,261.43	270,253,046	314,782,799	617,599,462		18,130,859

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.94

PEOPLES NATURAL GAS COMPANY LLC

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	9,023.31	8,747	9,023			
1965	11,919.03	11,427	11,919			
1966	567.91	538	568			
1968	102,567.68	95,068	102,568			
1969	155,991.92	142,928	155,992			
1970	129,396.52	117,225	129,397			
1971	123,105.73	110,218	123,106			
1972	253,574.51	224,413	253,575			
1973	178,771.09	156,314	178,771			
1974	208,791.43	180,408	207,834	957	4.35	220
1975	285,273.37	243,464	280,476	4,797	4.69	1,023
1976	178,460.00	150,408	173,273	5,187	5.03	1,031
1977	193,449.03	160,986	185,459	7,990	5.37	1,488
1978	300,907.23	247,120	284,688	16,219	5.72	2,835
1979	221,424.36	179,422	206,698	14,726	6.07	2,426
1980	367,952.12	294,134	338,849	29,103	6.42	4,533
1981	135,371.19	106,732	122,958	12,413	6.77	1,834
1982	318,262.74	247,351	284,954	33,309	7.13	4,672
1983	37,946.17	32,546	37,494	452	7.01	64
1984	79,283.83	67,375	77,617	1,667	7.29	229
1985	292,732.13	246,246	283,681	9,051	7.60	1,191
1986	475,377.95	395,562	455,696	19,682	7.92	2,485
1987	869,764.77	715,295	824,035	45,730	8.26	5,536
1988	794,753.85	645,340	743,446	51,308	8.62	5,952
1989	665,190.11	535,345	616,729	48,461	8.79	5,513
1990	636,541.96	504,841	581,588	54,954	9.20	5,973
1991	528,285.92	414,335	477,323	50,963	9.42	5,410
1992	522,578.15	403,117	464,399	58,179	9.85	5,906
1993	1,105,427.15	841,341	969,243	136,184	10.12	13,457
1994	870,409.07	652,807	752,048	118,361	10.42	11,359
1995	600,464.13	443,203	510,579	89,885	10.73	8,377
1996	400,097.42	290,231	334,352	65,745	11.07	5,939
1997	802,475.84	571,283	658,130	144,346	11.43	12,629
1998	770,176.73	537,275	618,952	151,225	11.81	12,805
1999	431,066.27	295,324	340,220	90,846	12.07	7,527

PEOPLES NATURAL GAS COMPANY LLC

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						
2000	572,610.46	383,134	441,379	131,231	12.49	10,507
2001	1,513,674.57	991,154	1,141,831	371,844	12.79	29,073
2002	1,457,610.73	931,996	1,073,679	383,932	13.11	29,285
2003	1,048,451.49	653,185	752,483	295,968	13.46	21,989
2004	760,615.48	460,629	530,654	229,961	13.84	16,616
2005	1,005,339.43	590,335	680,079	325,260	14.23	22,857
2006	1,230,245.21	700,994	807,560	422,685	14.53	29,091
2007	1,882,660.20	1,034,145	1,191,357	691,303	14.97	46,179
2008	1,505,087.24	797,094	918,269	586,818	15.32	38,304
2009	1,597,354.24	812,414	935,918	661,436	15.70	42,130
2010	3,359,834.62	1,639,599	1,888,853	1,470,982	16.00	91,936
2011	2,387,002.02	1,109,001	1,277,593	1,109,409	16.42	67,564
2012	2,620,799.63	1,156,297	1,332,079	1,288,721	16.78	76,801
2013	1,698,472.35	707,414	814,956	883,516	17.16	51,487
2014	2,489,015.45	971,712	1,119,433	1,369,582	17.57	77,950
2015	3,087,383.05	1,120,103	1,290,383	1,797,000	18.00	99,833
2016	5,774,264.95	1,933,224	2,227,116	3,547,149	18.38	192,990
2017	10,335,606.15	3,154,427	3,633,968	6,701,638	18.78	356,850
2018	12,176,884.02	3,336,466	3,843,681	8,333,203	19.21	433,795
2019	13,655,714.85	3,303,317	3,805,492	9,850,223	19.59	502,819
2020	17,086,693.05	3,552,323	4,092,352	12,994,341	20.00	649,717
2021	4,142,233.46	712,878	821,251	3,320,982	20.44	162,475
2022	5,357,474.53	722,723	832,592	4,524,883	20.85	217,021
2023	7,230,037.21	692,638	797,934	6,432,103	21.23	302,972
2024	11,863,563.89	650,123	748,956	11,114,608	21.58	515,042
2025	8,159,854.06	137,902	158,866	8,000,988	21.85	366,178
	137,177,076.52	42,643,766	49,075,568	88,101,509		4,581,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 3.34

PEOPLES NATURAL GAS COMPANY LLC

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	90,803	262	8.49	31
1954	113,511.87	95,330	112,408	1,104	8.81	125
1955	146,925.65	122,510	144,457	2,469	9.14	270
1956	162,713.37	134,697	158,827	3,886	9.47	410
1957	166,006.88	136,366	160,795	5,212	9.82	531
1958	169,988.02	138,556	163,377	6,611	10.17	650
1959	163,714.27	132,401	156,120	7,594	10.52	722
1960	152,785.48	122,534	144,485	8,300	10.89	762
1961	157,634.32	125,333	147,786	9,848	11.27	874
1962	159,527.93	125,737	148,262	11,266	11.65	967
1963	139,392.58	108,853	128,353	11,040	12.05	916
1964	161,528.42	124,965	147,352	14,176	12.45	1,139
1965	138,829.16	106,343	125,394	13,435	12.87	1,044

PEOPLES NATURAL GAS COMPANY LLC

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						
1966	116,060.75	88,016	103,783	12,278	13.29	924
1967	139,138.06	104,404	123,107	16,031	13.73	1,168
1968	160,351.46	119,039	140,364	19,987	14.17	1,411
1969	159,898.98	117,366	138,391	21,508	14.63	1,470
1970	183,266.07	132,950	156,767	26,499	15.10	1,755
1971	240,973.68	172,756	203,704	37,270	15.57	2,394
1972	306,764.71	217,189	256,097	50,668	16.06	3,155
1973	317,276.31	221,748	261,473	55,803	16.56	3,370
1974	202,052.60	139,344	164,306	37,747	17.07	2,211
1975	272,155.18	185,066	218,219	53,936	17.60	3,065
1976	166,543.48	111,644	131,644	34,899	18.13	1,925
1977	478,235.43	315,898	372,489	105,746	18.67	5,664
1978	851,379.01	553,703	652,895	198,484	19.23	10,322
1979	803,709.38	514,519	606,691	197,018	19.79	9,955
1980	658,543.49	414,645	488,926	169,617	20.37	8,327
1981	1,016,755.28	629,463	742,227	274,528	20.95	13,104
1982	1,151,421.19	700,271	825,720	325,701	21.55	15,114
1983	847,795.49	580,231	684,175	163,620	19.48	8,399
1984	1,093,330.22	735,155	866,853	226,477	20.10	11,268
1985	1,105,468.53	729,720	860,444	245,025	20.73	11,820
1986	999,685.56	651,395	768,088	231,598	20.99	11,034
1987	1,111,879.81	710,269	837,509	274,371	21.63	12,685
1988	1,220,742.62	763,941	900,796	319,947	22.27	14,367
1989	1,125,598.97	693,594	817,846	307,753	22.58	13,629
1990	1,304,687.77	786,466	927,356	377,332	23.23	16,243
1991	1,719,143.70	1,012,748	1,194,175	524,969	23.89	21,974
1992	1,953,985.99	1,130,576	1,333,111	620,875	24.22	25,635
1993	1,493,042.22	842,673	993,632	499,410	24.89	20,065
1994	1,731,789.65	957,853	1,129,445	602,345	25.25	23,855
1995	1,544,378.61	831,493	980,449	563,930	25.93	21,748
1996	1,777,771.09	930,841	1,097,595	680,176	26.61	25,561
1997	1,851,227.66	946,533	1,116,098	735,130	27.00	27,227
1998	1,285,626.95	637,671	751,905	533,722	27.69	19,275
1999	1,275,083.93	615,866	726,194	548,890	28.10	19,533
2000	1,369,925.82	639,892	754,524	615,402	28.81	21,361
2001	1,869,649.19	847,886	999,779	869,870	29.22	29,770
2002	2,715,995.26	1,187,162	1,399,833	1,316,162	29.94	43,960
2003	2,042,671.31	863,641	1,018,356	1,024,315	30.38	33,717
2004	2,696,247.12	1,100,069	1,297,138	1,399,109	30.83	45,381
2005	2,869,998.31	1,121,595	1,322,521	1,547,477	31.56	49,033
2006	2,429,111.21	911,888	1,075,246	1,353,865	32.03	42,269
2007	2,532,636.08	910,483	1,073,590	1,459,046	32.51	44,880
2008	2,953,325.71	1,008,856	1,189,585	1,763,741	33.25	53,045
2009	3,125,113.30	1,015,662	1,197,611	1,927,502	33.75	57,111

PEOPLES NATURAL GAS COMPANY LLC

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						
2010	3,060,425.04	942,611	1,111,473	1,948,952	34.26	56,887
2011	2,094,638.82	608,912	717,994	1,376,645	34.77	39,593
2012	2,105,509.67	574,804	677,776	1,427,734	35.29	40,457
2013	1,380,708.51	351,805	414,828	965,881	35.83	26,957
2014	1,920,926.59	453,723	535,004	1,385,923	36.37	38,106
2015	2,190,069.87	478,092	563,739	1,626,331	36.70	44,314
2016	2,716,123.28	540,237	637,017	2,079,106	37.26	55,800
2017	3,184,509.31	572,575	675,148	2,509,361	37.62	66,703
2018	2,703,622.93	433,120	510,710	2,192,913	38.00	57,708
2019	3,129,421.07	438,119	516,605	2,612,816	38.39	68,060
2020	2,963,665.10	354,751	418,302	2,545,363	38.61	65,925
2021	3,787,089.91	373,407	440,300	3,346,790	38.85	86,146
	89,702,610.06	36,751,838	43,219,810	46,482,800		1,465,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 1.63

PEOPLES NATURAL GAS COMPANY LLC

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	10,282	67	11.92	6
1954	13,502.65	10,176	13,275	228	12.32	19
1955	19,667.74	14,664	19,130	538	12.72	42
1956	29,554.93	21,794	28,431	1,124	13.13	86
1957	26,755.06	19,515	25,458	1,297	13.53	96
1958	15,583.60	11,239	14,662	922	13.94	66
1959	30,791.85	21,948	28,632	2,160	14.36	150
1960	19,461.40	13,713	17,889	1,572	14.77	106
1961	16,827.28	11,715	15,283	1,544	15.19	102
1962	32,362.91	22,259	29,038	3,325	15.61	213
1963	19,864.49	13,492	17,601	2,263	16.04	141
1964	15,052.08	10,094	13,168	1,884	16.47	114
1965	49,785.95	32,958	42,995	6,791	16.90	402
1966	34,961.05	22,837	29,792	5,169	17.34	298
1967	19,937.69	12,848	16,761	3,177	17.78	179
1968	28,969.81	18,407	24,013	4,957	18.23	272
1969	35,448.46	22,205	28,967	6,481	18.68	347
1970	33,322.90	20,574	26,839	6,484	19.13	339
1971	79,969.35	48,637	63,449	16,520	19.59	843
1972	41,827.94	25,055	32,685	9,143	20.05	456
1973	49,899.54	29,421	38,381	11,519	20.52	561

PEOPLES NATURAL GAS COMPANY LLC

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						
1974	5,582.69	3,239	4,225	1,358	20.99	65
1975	15,747.46	8,986	11,723	4,024	21.47	187
1976	34,636.43	19,431	25,348	9,288	21.95	423
1977	13,224.73	7,292	9,513	3,712	22.43	165
1978	10,888.04	5,897	7,693	3,195	22.92	139
1979	117,729.49	62,585	81,644	36,085	23.42	1,541
1980	103,307.75	53,885	70,295	33,013	23.92	1,380
1981	122,584.80	62,714	81,813	40,772	24.42	1,670
1982	168,063.51	84,267	109,929	58,135	24.93	2,332
1983	85,503.91	56,356	73,518	11,986	21.85	549
1984	99,671.18	64,547	84,204	15,467	22.45	689
1985	153,580.19	98,291	128,224	25,356	22.64	1,120
1986	353,943.69	223,657	291,768	62,176	22.86	2,720
1987	160,184.04	99,250	129,475	30,709	23.48	1,308
1988	472,045.23	288,372	376,191	95,854	23.73	4,039
1989	438,869.65	264,112	344,543	94,327	23.99	3,932
1990	237,494.90	139,813	182,391	55,104	24.63	2,237
1991	393,513.50	227,766	297,129	96,384	24.92	3,868
1992	104,039.62	59,157	77,172	26,868	25.23	1,065
1993	82,004.84	45,751	59,684	22,321	25.55	874
1994	153,436.24	83,914	109,469	43,967	25.89	1,698
1995	167,862.45	89,874	117,244	50,618	26.25	1,928
1996	141,512.28	74,096	96,661	44,851	26.61	1,685
1997	162,020.14	83,311	108,682	53,338	26.69	1,998
1998	82,051.91	41,141	53,670	28,382	27.10	1,047
1999	117,965.37	57,591	75,129	42,836	27.52	1,557
2000	154,234.69	73,601	96,015	58,220	27.66	2,105
2001	96,395.28	44,650	58,247	38,148	28.10	1,358
2002	125,497.32	56,599	73,835	51,662	28.30	1,826
2003	196,264.04	86,023	112,220	84,044	28.51	2,948
2004	185,315.25	78,759	102,744	82,571	28.75	2,872
2006	21,823.98	8,655	11,291	10,533	29.29	360
2007	143,650.22	54,788	71,473	72,177	29.60	2,438
2008	44,940.93	16,511	21,539	23,402	29.70	788
2010	1,283.70	433	565	719	30.00	24
2011	26,866.61	8,613	11,236	15,631	30.20	518
2012	472,202.26	143,927	187,758	284,444	30.23	9,409
2013	1,050,107.96	302,326	394,395	655,713	30.30	21,641
2014	144,218.67	39,098	51,005	93,214	30.24	3,082
2015	359,117.79	90,929	118,620	240,498	30.23	7,956
2016	608,644.37	143,031	186,589	422,055	30.12	14,012
2017	1,638,149.04	354,168	462,024	1,176,125	29.92	39,309
2018	609,997.88	119,865	156,368	453,630	29.65	15,299
2019	226,208.82	39,722	51,819	174,390	29.34	5,944



PEOPLES NATURAL GAS COMPANY LLC

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						
2020	442,168.51	68,271	89,061	353,108	28.76	12,278
2021	907,942.43	119,213	155,517	752,425	28.11	26,767
2022	23,130.74	2,466	3,217	19,914	27.24	731
2023	319,477.40	25,526	33,300	286,177	25.92	11,041
2024	465,260.05	23,310	30,408	434,852	23.69	18,356
2025	419,566.90	7,762	10,126	409,441	19.87	20,606
	13,327,105.43	4,643,910	6,056,722	7,270,383		266,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.00

PEOPLES NATURAL GAS COMPANY LLC

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

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	2,442	1,970	6.42	307
2002	7,703.82	5,947	4,164	3,540	6.87	515
2003	7,761.58	5,837	4,087	3,675	7.34	501
2004	18,231.90	13,289	9,304	8,928	7.90	1,130
2005	29,919.36	21,144	14,804	15,115	8.40	1,799
2006	78,820.18	53,866	37,714	41,106	8.92	4,608
2007	71,046.28	46,677	32,681	38,365	9.53	4,026
2008	52,446.23	33,115	23,185	29,261	10.07	2,906
2010	76,707.33	44,099	30,876	45,831	11.28	4,063
2011	276,405.62	150,475	105,354	171,052	11.93	14,338
2012	174,611.63	89,768	62,851	111,761	12.52	8,927
2013	48,661.54	23,426	16,402	32,260	13.20	2,444
2014	362,610.22	162,776	113,967	248,643	13.81	18,005
2015	1,080,215.71	448,398	313,943	766,273	14.44	53,066
2016	547,852.10	207,746	145,452	402,400	15.14	26,579
2017	1,895,789.59	650,635	455,538	1,440,252	15.79	91,213
2018	1,574,407.64	481,769	337,307	1,237,101	16.45	75,204
2019	226,149.10	60,631	42,450	183,699	17.06	10,768
2020	1,172,530.35	267,806	187,503	985,027	17.74	55,526
2021	5,147,502.42	969,275	678,632	4,468,870	18.32	243,934
2022	720,635.78	105,645	73,967	646,669	18.92	34,179
2023	694,622.51	72,241	50,579	644,044	19.39	33,215
2024	1,462,160.48	87,145	61,014	1,401,146	19.71	71,088
2025	1,311,499.79	24,787	17,354	1,294,146	19.43	66,606
	17,042,703.56	4,029,985	2,821,570	14,221,134		824,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 4.84

PEOPLES NATURAL GAS COMPANY LLC

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	221		
1896	578.00	578	578	578		
1897	265.80	266	266	266		
1898	123.55	124	124	124		
1899	219.60	220	220	220		
1900	78.67	79	79	79		
1901	1,043.20	1,043	1,043	1,043		
1902	9.85	10	10	10		
1903	356.24	356	356	356		
1904	105.00	105	105	105		
1905	271.56	272	272	272		
1907	515.26	515	515	515		
1908	1.22	1	1	1		
1909	5.00	5	5	5		
1912	107.28	107	107	107		
1913	418.90	419	419	419		
1914	242.34	242	242	242		
1915	59.34	59	59	59		
1916	348.78	349	349	349		
1917	37.03	37	37	37		
1919	20.00	20	20	20		
1920	747.78	748	748	748		
1923	337.00	337	337	337		
1924	1,098.02	1,097	1,098	1,098		
1925	257.57	256	258	258		
1926	32.00	32	32	32		
1927	101.50	100	102	102		
1928	38.20	38	38	38		
1929	741.31	726	741	741		
1930	63.71	62	64	64		
1932	25.00	24	25	25		
1935	6.60	6	7	7		
1936	23.00	22	23	23		
1937	126.06	119	126	126		
1940	94.65	88	95	95		
1941	123.94	115	124	124		
1942	91.94	85	92	92		
1944	457.06	419	457	457		
1945	266.11	243	266	266		
1946	58.28	53	58	58		
1948	15.96	14	16	16		
1949	91.53	82	92	92		
1950	62.45	56	62	62		
1951	36.13	32	36	36		

PEOPLES NATURAL GAS COMPANY LLC

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						
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

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						
1991	7,932.72	4,456	3,573	4,360	26.73	163
1992	4,386.11	2,421	1,941	2,445	26.99	91
1993	653.78	352	282	372	27.63	13
1996	62,295.54	31,522	25,277	37,019	28.55	1,297
1997	81,581.60	40,106	32,161	49,421	29.22	1,691
1998	908.17	436	350	558	29.57	19
2000	10,399.41	4,727	3,791	6,608	30.31	218
2001	4,441.18	1,960	1,572	2,869	30.69	93
2002	87,604.07	37,477	30,053	57,551	31.10	1,851
2003	86,488.17	35,789	28,699	57,789	31.52	1,833
2004	154,073.32	61,552	49,359	104,714	31.94	3,278
2005	52,265.92	20,216	16,211	36,055	32.10	1,123
2009	119,928.00	39,360	31,563	88,365	33.26	2,657
2010	1,193,016.71	372,937	299,058	893,959	33.53	26,661
2011	860,399.60	255,022	204,502	655,898	33.83	19,388
2012	45,567.35	12,800	10,264	35,303	33.92	1,041
2014	216,518.63	53,350	42,781	173,738	34.41	5,049
2015	345,484.78	79,323	63,609	281,876	34.39	8,196
2017	134,163.32	25,894	20,764	113,399	34.49	3,288
2018	717,070.39	124,770	100,053	617,017	34.42	17,926
2019	306,619.07	47,342	37,964	268,655	34.23	7,849
2020	5,643.69	759	609	5,035	33.81	149
2021	213,478.26	24,123	19,344	194,134	33.35	5,821
2022	105,845.53	9,568	7,673	98,173	32.72	3,000
2023	15,431,819.38	1,027,759	824,159	14,607,660	31.53	463,294
2024	23,372,263.73	948,914	760,933	22,611,331	29.52	765,966
2025	10,975,361.98	158,045	126,736	10,848,626	25.73	421,633
	54,596,210.41	3,420,980	2,743,281	51,852,929		1,763,588

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 3.23

PEOPLES NATURAL GAS COMPANY LLC

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

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						
2007	14,435.92	13,173	14,436			
2008	723.62	624	724			
2009	42,018.52	34,140	42,019			
2010	17,167.62	13,090	16,389	779	4.75	164
2011	526,944.52	375,448	470,065	56,880	5.75	9,892
2013	34,396.55	21,068	26,377	8,020	7.75	1,035
2014	156,256.18	87,894	110,044	46,212	8.75	5,281
2015	1,434,510.51	735,187	920,463	514,048	9.75	52,723
2016	308,359.05	142,616	178,557	129,802	10.75	12,075
2017	30,662.08	12,648	15,835	14,827	11.75	1,262
2021	9,564.00	2,032	2,544	7,020	15.75	446
	2,575,038.57	1,437,920	1,797,453	777,586		82,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 3.22



PEOPLES NATURAL GAS COMPANY LLC

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	7,757,405	311,330	0.75	311,330
2022	4,011,706.71	2,607,609	2,949,406	1,062,301	1.75	607,029
2023	1,607,819.87	723,519	818,356	789,464	2.75	287,078
	14,050,130.22	10,551,422	11,887,036	2,163,094		1,205,437
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 8.58

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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	77,473	74,701	5.75	12,991
2017	52,750.52	29,013	23,953	28,798	6.75	4,266
2018	20,040.00	9,686	7,997	12,043	7.75	1,554
2019	15,022.00	6,259	5,167	9,855	8.75	1,126
2020	13,792.00	4,827	3,985	9,807	9.75	1,006
2021	30,392.00	8,611	7,109	23,283	10.75	2,166
	284,170.13	152,237	125,684	158,486		23,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 8.13

PEOPLES NATURAL GAS COMPANY LLC

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

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	7,074	2,757	1.87	1,474
2010	634.34	559	448	186	2.05	91
2011	24,921.65	21,522	17,265	7,657	2.25	3,403
2012	35,307.50	29,800	23,906	11,402	2.45	4,654
2013	89,252.84	73,473	58,941	30,312	2.63	11,525
2014	473,119.57	380,010	304,847	168,273	2.76	60,968
2015	373,622.46	291,799	234,084	139,538	2.87	48,620
2016	2,417,722.35	1,827,073	1,465,694	952,028	2.99	318,404
2017	5,703,842.34	4,126,730	3,310,500	2,393,342	3.15	759,791
2018	5,444,027.19	3,706,294	2,973,222	2,470,805	3.40	726,707
2019	6,967,541.98	4,346,353	3,486,684	3,480,858	3.77	923,305
2020	10,874,658.29	6,000,636	4,813,764	6,060,894	4.26	1,422,745
2021	9,976,754.83	4,647,172	3,728,003	6,248,752	4.87	1,283,111
2022	3,855,128.26	1,419,458	1,138,702	2,716,426	5.58	486,815
2023	9,221,958.43	2,415,231	1,937,520	7,284,438	6.34	1,148,965
2024	11,334,772.30	1,682,080	1,349,380	9,985,392	7.17	1,392,663
2025	5,639,244.62	253,202	203,121	5,436,124	7.97	682,073
	72,442,339.59	31,230,210	25,053,155	47,389,185		9,275,314

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 12.80

PEOPLES NATURAL GAS COMPANY LLC

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	929	765	2.90	264
2000	270.25	241	147	123	3.08	40
2006	22,279.51	18,269	11,128	11,152	4.23	2,636
2007	4,485.21	3,610	2,199	2,286	4.43	516
2008	4,106.61	3,244	1,976	2,131	4.59	464
2009	13,109.24	10,140	6,176	6,933	4.76	1,457
2010	2,530.11	1,914	1,166	1,364	4.91	278
2011	38,452.47	28,386	17,290	21,162	5.05	4,190
2012	53,767.04	38,615	23,520	30,247	5.20	5,817
2013	3,221.67	2,246	1,368	1,854	5.33	348
2014	11,929.01	8,012	4,880	7,049	5.50	1,282
2015	32,791.55	21,039	12,815	19,977	5.73	3,486
2016	124,809.41	75,734	46,129	78,680	5.99	13,135
2017	292,436.79	165,519	100,817	191,620	6.33	30,272
2018	189,187.30	98,075	59,737	129,450	6.74	19,206
2019	548,537.62	253,699	154,527	394,011	7.26	54,271
2020	377,603.72	151,268	92,137	285,467	7.86	36,319
2021	259,066.69	86,321	52,578	206,489	8.51	24,264
2023	368,914.43	68,249	41,570	327,344	9.91	33,032
2024	289,274.09	30,229	18,412	270,862	10.71	25,291
2025	230,424.96	7,281	4,435	225,990	11.49	19,668
	2,868,891.35	1,073,616	653,936	2,214,955		276,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 9.63

PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 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	162,099	3,932	0.75	3,932
2002	342,377.53	318,411	320,485	21,893	1.75	12,510
2003	194,692.15	173,276	174,405	20,287	2.75	7,377
2004	407,591.88	346,453	348,710	58,882	3.75	15,702
2005	76,325.20	61,823	62,226	14,099	4.75	2,968
2006	185,927.78	143,164	144,097	41,831	5.75	7,275
2007	597,992.98	436,535	439,379	158,614	6.75	23,498
2008	475,653.28	328,201	330,339	145,314	7.75	18,750
2009	531,371.14	345,391	347,641	183,730	8.75	20,998
2010	339,822.19	207,292	208,642	131,180	9.75	13,454
2011	211,403.92	120,500	121,285	90,119	10.75	8,383
2012	250,479.58	132,754	133,619	116,861	11.75	9,946
2013	446,160.84	218,619	220,043	226,118	12.75	17,735
2014	20,034.77	9,016	9,075	10,960	13.75	797
2017	117,295.27	38,707	38,959	78,336	16.75	4,677
2018	272,935.60	79,151	79,667	193,269	17.75	10,888
2019	5,749.93	1,437	1,446	4,304	18.75	230
2022	190,034.82	24,705	24,866	165,169	21.75	7,594
2023	555,514.36	49,996	50,322	505,192	22.75	22,206
2024	1,284,782.37	64,239	64,657	1,220,125	23.75	51,374
2025	838,450.81	12,577	12,659	825,792	24.62	33,542
	7,510,627.41	3,273,297	3,294,621	4,216,006		293,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 3.91

PEOPLES NATURAL GAS COMPANY LLC

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

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 14-L2						
1994	13,688.48	13,089	13,688			
1995	9,212.37	8,750	9,212			
1997	39,433.70	36,874	39,386	48	1.96	24
1999	228,111.55	209,589	223,866	4,246	2.32	1,830
2000	30,912.82	28,100	30,014	899	2.53	355
2001	22,826.47	20,537	21,936	890	2.70	330
2002	48,471.80	43,053	45,986	2,486	2.93	848
2003	15,325.75	13,435	14,350	976	3.13	312
2004	143,397.97	124,025	132,473	10,925	3.32	3,291
2005	162,420.54	138,464	147,896	14,525	3.50	4,150
2006	11,317.41	9,477	10,123	1,194	3.74	319
2007	144,714.87	119,115	127,229	17,486	3.92	4,461
2008	57,473.11	46,496	49,663	7,810	4.07	1,919
2009	26,275.36	20,794	22,210	4,065	4.28	950
2010	15,861.03	12,288	13,125	2,736	4.44	616
2011	365,512.77	276,584	295,425	70,088	4.58	15,303
2012	469,121.13	346,211	369,794	99,327	4.70	21,133
2013	262,812.00	188,331	201,160	61,652	4.84	12,738
2014	543,229.83	375,861	401,464	141,766	5.01	28,297
2015	931,735.42	618,859	661,015	270,720	5.18	52,263
2016	481,327.28	303,621	324,303	157,024	5.41	29,025
2017	1,547,327.06	914,006	976,267	571,060	5.72	99,836
2018	1,631,401.08	887,156	947,588	683,813	6.08	112,469
2019	1,087,823.76	530,967	567,136	520,688	6.55	79,494
2020	2,023,803.64	859,509	918,058	1,105,746	7.11	155,520
2021	752,122.47	266,251	284,388	467,734	7.76	60,275
2022	1,395,625.44	388,682	415,159	980,466	8.42	116,445
2023	750,912.00	148,380	158,487	592,425	9.14	64,817
2024	1,448,982.48	161,996	173,031	1,275,951	9.94	128,365
2025	1,152,211.22	39,060	41,721	1,110,490	10.70	103,784
	15,813,390.81	7,149,560	7,636,153	8,177,238		1,099,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 6.95



PEOPLES NATURAL GAS COMPANY LLC

ACCOUNT 397.01 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.. 10-SQUARE						
2013	25,275.63	25,276	25,276			
2016	173,435.44	160,428	146,864	26,571	0.75	26,571
2018	212,993.69	154,420	141,364	71,630	2.75	26,047
2021	63,550.96	27,009	24,725	38,826	5.75	6,752
2022	7,551.29	2,454	2,247	5,304	6.75	786
	482,807.01	369,587	340,476	142,331		60,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 12.46

PEOPLES NATURAL GAS COMPANY LLC

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	3,562,784	270,479	0.75	270,479
2012	905,836.65	800,153	782,835	123,002	1.75	70,287
2013	806,191.15	658,392	644,142	162,049	2.75	58,927
2014	722,768.03	542,076	530,344	192,424	3.75	51,313
2015	1,135,171.50	775,697	758,909	376,262	4.75	79,213
2016	572,355.36	352,954	345,315	227,040	5.75	39,485
2017	677,488.77	372,619	364,554	312,935	6.75	46,361
2018	1,307,644.73	632,024	618,345	689,300	7.75	88,942
2019	629,214.83	262,175	256,501	372,714	8.75	42,596
2020	1,276,738.40	446,858	437,187	839,551	9.75	86,108
2021	4,786,046.70	1,356,031	1,326,682	3,459,365	10.75	321,801
2022	356,557.78	77,255	75,583	280,975	11.75	23,913
2023	206,775.62	31,016	30,345	176,431	12.75	13,838
2024	972,904.79	81,072	79,317	893,588	13.75	64,988
2025	1,243,914.22	31,098	30,425	1,213,489	14.62	83,002
	20,887,264.49	11,515,412	11,297,661	9,589,603		1,341,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 6.42

PEOPLES NATURAL GAS COMPANY LLC

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	8,244,189	8,251,064	9.75	846,263
2022	27,120.24	4,897	5,340	21,780	14.75	1,477
2023	507,723.37	63,465	69,206	438,517	15.75	27,842
2024	2,077,904.85	144,290	157,343	1,920,562	16.75	114,660
2025	2,354,908.25	49,053	53,490	2,301,418	17.62	130,614
	21,462,909.51	7,821,974	8,529,568	12,933,342		1,120,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 5.22

PEOPLES NATURAL GAS COMPANY LLC

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

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

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
353.00	331.76			
365.02	62.90			
366.02		2,930.29		2,930.29-
367.00	56,129.57			
368.00		8,925.19		8,925.19-
369.00	41,435.12	149,912.81		149,912.81-
375.00	137,699.00			
376.00	2,924,766.75	5,481,114.21	5,447.75	5,475,666.46-
378.00	247,415.34	133,251.85		133,251.85-
380.00	25,391.15	7,218,285.86		7,218,285.86-
382.00	77,330.11	179,485.81		179,485.81-
385.00	11,801.29			
387.00	1,139,893.47			
390.00	4,124.92			
390.01	5,616.43			
391.02	1,682,079.07			
391.03	2,281,202.94			
391.04	9,942.78			
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			
396.00	309,807.97		244,663.79	244,663.79
398.00	133,852.65			
	18,102,407.62	13,584,386.77	1,052,458.50	12,531,928.27-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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-
352.01	247.67			
352.02	315.72			
367.00	25,087.30			
368.00	60,222.15			
369.00	104,960.48			
371.00	29,956.66			
374.02	65.83			
375.00	302,534.97			
376.00	6,155,363.71	2,963,187.81	23,652.10	2,939,535.71-
378.00	401,683.16	111,984.58		111,984.58-
380.00		2,895,377.06		2,895,377.06-
381.00	1,520,996.65			
382.00	79,377.04	203,907.37		203,907.37-
385.00	19,167.76			
387.00	275,471.62			
390.00	52,628.44			
391.01	2,870.77			
391.02	553,407.37			
391.03	1,989.70			
392.02	3,573,699.45		1,222,608.54	1,222,608.54
392.03	76,012.45			
394.00	181,272.53			
396.00	489,723.91			
397.01	1,032,019.73			
397.02	270,725.48		2,900.00	2,900.00
398.00	2,939.36			
	51,031,665.91	7,249,738.55	1,254,516.23	5,995,222.32-

PEOPLES NATURAL GAS COMPANY LLC

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				
303.01	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			
367.00	122,214.21			
369.00	93,926.26			
375.00	3,029.15			
376.00	4,857,456.40	215,592.11	11,205.71-	226,797.82-
378.00	397,251.67			
380.00	641,920.05			
381.00	105,869.13			
382.00	77,284.99	3,688.77		3,688.77-
387.00	198,953.28			
390.00	12,751.86			
390.01	1,649,167.38			
391.01	44,984.79			
391.02	8,852,331.02			
391.03	404,099.91			
392.01	51,430.57			
392.02	6,677,435.30			
392.03	172,345.94			
392.04	6,344.73			
394.00	101,958.56			
396.00	1,258,914.62			
397.01	19,826.01			
397.02	682,272.80			
398.00	8,672.53			
	39,087,028.69	349,180.09	11,205.71-	360,385.80-



PEOPLES NATURAL GAS COMPANY LLC

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	11,410,716.70			
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			
352.01	4,379.81			
353.00	71.31			
355.00	413.02			
365.20	112,927.57			
366.02	110.27	11.03		11.03-
367.00	136,165.38	1,771.39		1,771.39-
368.00	19,352.36	2,515.81		2,515.81-
369.00	22,193.01	11,762.30		11,762.30-
371.00	3,357.66			
375.00	105,085.85			
376.00	4,714,240.94	2,121,408.43		2,121,408.43-
378.00	274,342.80	49,381.70		49,381.70-
380.00	1,836,728.02	918,364.01		918,364.01-
381.00	588,764.88			
382.00	60,051.68	49,242.38		49,242.38-
385.00	12,822.45	512.90		512.90-
387.00	281,692.92			
390.00	232,852.06			
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			
392.01	28,182.66			
392.02	6,238,347.58		873,368.66	873,368.66
392.03	143,858.86		20,140.24	20,140.24
394.00	95,704.20			
394.30	5,641.89			
396.00	843,443.82		185,557.64	185,557.64
397.00	334,012.40			
398.00	726.32			
	28,918,091.56	3,520,295.93	1,089,493.53	2,430,802.40-

PEOPLES NATURAL GAS COMPANY LLC

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	7,653,659.80			
327.00	8,153.96			
328.00	601.71			
329.00	2,493.71			
332.00	114,430.53	251,086.12	79,311.73	171,774.39-
333.00	402,385.12	290,112.52	41,286.19	248,826.33-
334.00	620.12	945.18	108.25	836.93-
337.00	213.98			
352.01	7,750.91			
353.00	99.42			
355.00	2,189.95			
365.20	98,397.47			
366.02	110.24	33.08	2.05	31.03-
367.00	74,240.21		474.41	474.41
368.00	35,008.78	8,558.14	965.65	7,592.49-
369.00	23,190.16	34,707.12	2,723.32	31,983.80-
371.00	3,344.11			
375.00	89,633.24			
376.00	1,869,381.97	2,332,196.01	497,016.88	1,835,179.13-
378.00	167,226.52	65,764.62	12,656.23	53,108.39-
380.00	106,268.29	147,014.91	85,121.63	61,893.28-
381.00	646,412.84			
382.00	59,924.08	171,350.11	13,844.11	157,506.00-
385.00	13,208.99		170.96	170.96
387.00	290,998.10			
390.00	590,796.19			
391.10	936.08			
391.20	252,905.39			
391.30	5,775.15			
392.01	50.31			
392.02	1,904,430.94	172,499.23	515,919.96	343,420.73
392.03	75,153.13	5,296.76	20,876.78	15,580.02
394.00	80,468.70			
394.30	5,500.62			
396.00	145,010.85	23,482.52	45,807.44	22,324.92
397.00	151,173.95		540.47	540.47
398.00	695.75			
	14,882,841.27	3,503,046.32	1,316,826.06	2,186,220.26-
TOTAL	152,022,035.05	28,206,647.66	4,702,088.61	23,504,559.05-

## APPENDIX C

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES GAS DIVISION

## 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 GAS DIVISION

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**

Corporate Headquarters  
207 Senate Avenue  
Camp Hill, PA 17011  
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[gannettfleming.com](http://gannettfleming.com)

December 14, 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

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## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Description of Summary Tabulations.....	I-2
Detailed Tabulations of Depreciation Calculations .....	I-2
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 .....	I-3
Table 2 Amortization of Experienced Net Salvage.....	I-6
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost .....	II-2
Utility Plant in Service .....	II-6
<b>PART III. EXPERIENCED NET SALVAGE</b> .....	III-1

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## **PART I. RESULTS OF STUDY**



**PEOPLES NATURAL GAS COMPANY LLC  
PEOPLES GAS DIVISION  
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-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on beginning on page III-2.

PEOPLES GAS COMPANY LLC

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF AUGUST 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	RATE (7)=(6)/(3)	
<b>INTANGIBLE PLANT</b>								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	1,452,616.00	384,827	1,067,789	34,635	2.38	30.8
	OTHER	5-SQ	4,757,632.88	2,239,822	2,517,811	688,482	14.05	3.8
	MAJOR	15-SQ	4,617,647.02	1,959,570	2,658,077	273,381	5.92	9.7
	SAP	10-SQ	6,835,159.40	6,200,225	634,934	80,304	1.17	7.9
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>17,663,055.30</b>	<b>10,784,444</b>	<b>6,878,611</b>	<b>1,056,802</b>	<b>5.98</b>	
<b>UNDERGROUND STORAGE PLANT</b>								
350.20	RIGHTS OF WAY	70-R4	15,669.82	11,971	3,699	110	0.70	33.6
351.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	369,655.11	166,465	203,200	13,938	3.77	14.6
	FENCING	55-R2	155,691.71	55,233	100,459	3,173	2.04	31.7
	OTHER	55-R2	58,531.18	50,924	7,607	258	0.44	29.5
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>583,878.00</b>	<b>272,612</b>	<b>311,266</b>	<b>17,369</b>	<b>2.97</b>	<b>17.9</b>
352.01	WELLS - CONSTRUCTION	70-R4	613,125.74	613,126	0	0	-	-
352.12	WELLS - EQUIPMENT	65-R3	475,820.59	(69,593)	545,414	17,066	3.59	32.0
353.00	STORAGE RIGHTS	65-R4	392,671.88	202,693	189,979	5,266	1.34	36.1
354.00	LINES	40-SQ	1,510,796.58	749,541	761,256	36,151	2.39	21.1
355.00	COMPRESSOR STATION EQUIPMENT	55-R2.5	7,764,168.31	1,693,458	6,070,710	168,283	2.17	36.1
	MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	859,908.66	492,181	367,728	14,390	1.67	25.6
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>12,216,039.58</b>	<b>3,965,989</b>	<b>8,250,052</b>	<b>258,635</b>	<b>2.12</b>	
<b>TRANSMISSION PLANT</b>								
365.20	RIGHTS OF WAY	70-R4	2,091,602.96	1,107,475	984,128	26,003	1.24	37.8
366.10	COMPRESSOR STATION STRUCTURES							
	MAJOR	75-R1.5 *	599,767.46	247,257	352,510	15,039	2.51	23.4
	OTHER	55-R2	100,566.96	48,276	52,291	2,133	2.12	24.5
	<b>TOTAL COMPRESSOR STATION STRUCTURES</b>		<b>700,334.42</b>	<b>295,533</b>	<b>404,801</b>	<b>17,172</b>	<b>2.45</b>	<b>23.6</b>
366.20	MEASURING AND REGULATING STATION STRUCTURES							
	MAJOR	SQUARE *	20,010.60	17,394	2,617	296	1.48	8.8
	FENCING	35-SQ	41,252.80	30,283	10,970	588	1.38	19.3
	OTHER	55-R3	13,509.83	10,011	3,499	199	1.47	17.6
	<b>TOTAL MEASURING AND REGULATING STATION STRUCTURES</b>		<b>74,773.23</b>	<b>57,688</b>	<b>17,086</b>	<b>1,063</b>	<b>1.42</b>	<b>16.1</b>
366.30	OTHER STRUCTURES	40-R2.5	44,793.38	27,554	17,239	1,001	2.23	17.2
367.00	MAINS	75-R2.5	90,560,985.19	33,439,110	57,121,875	1,203,573	1.33	47.5
368.00	COMPRESSOR STATION EQUIPMENT	48-S0.5	4,883,556.05	1,825,425	3,058,131	110,421	2.26	21.7
369.00	MEASURING AND REGULATING STATION EQUIPMENT	38-R1.5	7,791,231.05	4,325,963	3,465,268	162,955	2.09	21.3
	<b>TOTAL TRANSMISSION PLANT</b>		<b>106,147,276.28</b>	<b>41,078,748</b>	<b>65,068,528</b>	<b>1,522,188</b>	<b>1.43</b>	

PEOPLES GAS COMPANY LLC

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF AUGUST 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCRRUAL RATE (7)=(6)/(3)	
<b>DISTRIBUTION PLANT</b>								
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	70-R4	1,263,747.80	519,811	743,937	16,433	1.30	45.3
375.00	STRUCTURES AND IMPROVEMENTS MAJOR	75-R1.5 *	64,034.92	64,035	0	0	-	-
		55-R2	992,438.14	475,807	516,631	16,406	1.65	31.5
	TOTAL STRUCTURES AND IMPROVEMENTS		1,056,473.06	539,842	516,631	16,406	1.55	31.5
376.00	MAINS LOW PRESSURE	65-R2.5	133,895,759.22	44,160,840	89,734,919	2,169,232	1.62	41.4
		65-R2.5	74,959,533.66	6,957,475	68,002,059	1,405,660	1.88	48.4
	TOTAL MAINS		208,855,292.88	51,118,315	157,736,978	3,574,892	1.71	44.1
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	55-R2	10,561,764.38	3,326,008	7,235,756	213,643	2.02	33.9
		50-R2.5	52,275,768.50	18,362,210	33,913,558	1,096,309	2.10	30.9
381.00	METERS	28-R1.5	22,517,144.84	9,551,717	12,965,428	893,128	3.97	14.5
382.10	METER INSTALLATIONS	50-R1.5	4,656,737.54	1,965,823	2,690,915	89,706	1.93	30.0
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>301,186,929.00</b>	<b>85,383,726</b>	<b>215,803,203</b>	<b>5,900,517</b>	<b>1.96</b>	
<b>GENERAL PLANT</b>								
390.00	STRUCTURES AND IMPROVEMENTS MAJOR	75-R1.5 *	5,306,926.74	3,388,025	1,918,902	266,323	5.02	7.2
		55-R2	783,485.98	95,523	687,963	19,071	2.43	36.1
	TOTAL STRUCTURES AND IMPROVEMENTS		6,090,412.72	3,483,548	2,606,865	285,394	4.69	9.1
391.10	OFFICE FURNITURE AND EQUIPMENT FURNITURE	20-SQ	203,500.19	163,790	39,710	4,313	2.12	9.2
		10-SQ	71,077.33	89,279	(18,202)	0	-	-
391.30	COMPUTER EQUIPMENT	5-SQ	34,425.52	89,595	(55,169)	0	-	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT		309,003.04	342,664	(33,661)	4,313	1.40	(7.8)
392.20	TRANSPORTATION EQUIPMENT LIGHT TRUCKS	9-L3	6,393,398.62	2,082,551	4,310,848	858,268	13.42	5.0
		14-S1	3,291,153.53	582,264	2,708,890	398,696	12.11	6.8
	TOTAL TRANSPORTATION EQUIPMENT		9,684,552.15	2,664,815	7,019,738	1,256,964		
393.00	STORES EQUIPMENT	25-SQ	5,895.12	3,711	2,184	318	5.39	6.9
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT TOOLS AND WORK EQUIPMENT	15-SQ	2,322,954.83	1,362,723	960,232	147,685	6.36	6.5

PEOPLES GAS COMPANY LLC

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF AUGUST 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCRRUAL RATE (7)=(6)/(3)	
396.00	POWER OPERATED EQUIPMENT	18-L2.5	2,784,364.20	848,546	1,935,818	203,232	7.30	9.5
397.10	COMMUNICATION EQUIPMENT	25-SQ	28,654.98	(1,835)	30,490	2,793	9.75	10.9
397.20	RADIO	15-SQ	1,744,950.46	1,026,718	718,232	124,465	7.13	5.8
	TOTAL COMMUNICATION EQUIPMENT		1,773,605.44	1,024,883	748,722	127,258	7.18	5.9
	<b>TOTAL GENERAL PLANT</b>		<b>22,970,787.50</b>	<b>9,730,890</b>	<b>13,239,898</b>	<b>2,025,164</b>	<b>8.82</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>					<b>529,548</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>460,184,087.66</b>	<b>150,943,797</b>	<b>309,240,292</b>	<b>11,292,854</b>	<b>2.45</b>	
	<b>NONDEPRECIABLE GAS PLANT</b>							
301.00	ORGANIZATION		128,115.45					
302.00	FRANCHISES AND CONSENTS		71,371.20					
350.10	LAND AND LAND RIGHTS - LAND		46,820.26					
365.10	LAND AND LAND RIGHTS - LAND		119,953.61					
374.10	LAND AND LAND RIGHTS - LAND		13,101.61					
389.00	LAND AND LAND RIGHTS		164,935.92					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>		<b>544,298.05</b>					
	<b>TOTAL GAS PLANT</b>		<b>460,728,385.71</b>					

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PEOPLES GAS COMPANY LLC

TABLE 2 - AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE 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)		
352.00	84,574		216,163				1,982				(302,719)	(60,544)
353.00	11,839		3,444								(15,283)	(3,057)
354.00		5,840		464							6,304	1,261
365.20	600										(600)	(120)
367.00	92,473		104,641		99,744		215,555			6,939	(505,474)	(101,095)
368.00					31,881						(59,156)	(11,831)
376.00	164,351	4,091	27,275	2,643	342,321	8,316	241,723	46,553		10,879	(990,978)	(198,196)
378.00	2,755				4,249		56,011				(63,015)	(12,603)
380.00	235,141		335,890		424,224		189,733				(1,184,988)	(236,998)
382.10	12,098		8,747		9,887		11,196	1,495			(43,423)	(8,685)
392.00		96,263		146,103		139,251				5,644	490,394	98,079
394.20		5,700									5,700	1,140
396.00		15,000		500							15,500	3,100
<b>TOTAL</b>	<b>603,831</b>	<b>126,894</b>	<b>923,685</b>	<b>149,710</b>	<b>912,306</b>	<b>147,567</b>	<b>716,200</b>	<b>48,048</b>	<b>23,461</b>	<b>(2,647,739)</b>	<b>(529,548)</b>	

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES GAS COMPANY LLC

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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	39	39				0.0
1892	34	34				0.0
1894	297	297				0.0
1896	8,447	8,447				0.0
1897	186	186				0.0
1899	1,781	1,782	1-		1-	0.0
1900	3,382	3,382			1-	0.0
1901	3,615	3,615			1-	0.0
1902	10,138	10,139	1-		2-	0.0
1903	9,514	9,514			2-	0.0
1904	12,286	12,286			2-	0.0
1905	46,511	46,511			2-	0.0
1906	30,202	30,202			2-	0.0
1907	7,477	7,477			2-	0.0
1908	21,211	21,211			2-	0.0
1909	32,962	32,962			2-	0.0
1910	2,493	2,492	1		1-	0.0
1911	23,297	23,297			1-	0.0
1912	32,636	32,636			1-	0.0
1913	24,409	24,409			1-	0.0
1914	48,949	48,949			1-	0.0
1915	39,043	39,043			1-	0.0
1916	24,788	24,788			1-	0.0
1917	35,515	35,514	1			0.0
1918	8,566	8,566				0.0
1919	14,143	14,143				0.0
1920	822	822				0.0
1921	686	686				0.0
1922	9,803	9,787	16		16	0.0
1923	5,534	5,534			16	0.0
1924	53,426	53,426			16	0.0
1925	99,486	99,485	1		17	0.0
1926	171,156	170,587	569		586	0.0
1927	35,041	35,040	1		587	0.0
1928	408,196	403,205	4,991		5,578	0.0
1929	29,791	29,711	80		5,658	0.0
1930	3,198	3,181	17		5,675	0.0
1931	788	784	4		5,679	0.0
1932	5,594	5,508	86		5,765	0.0
1933	2,213	2,172	41		5,806	0.0
1934	969	914	55		5,861	0.0
1935	53,519	52,021	1,498		7,359	0.0
1936	29,032	28,098	934		8,293	0.0
1937	120,189	111,617	8,572		16,865	0.0
1938	40,145	38,415	1,730		18,595	0.0
1939	65,295	62,232	3,063		21,658	0.0



PEOPLES GAS COMPANY LLC

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	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1940	106,218	98,359		7,859	29,517	0.0
1941	27,565	25,978		1,587	31,104	0.0
1942	27,347	25,537		1,810	32,914	0.0
1943	15,496	14,413		1,083	33,997	0.0
1944	11,922	10,989		933	34,930	0.0
1945	4,337	3,966		371	35,301	0.0
1946	10,761	9,068		1,693	36,994	0.0
1947	11,772	10,277		1,495	38,489	0.0
1948	27,934	23,073		4,861	43,350	0.0
1949	66,076	57,540		8,536	51,886	0.0
1950	87,962	78,090		9,872	61,758	0.0
1951	97,406	86,046		11,360	73,118	0.0
1952	70,263	62,134		8,129	81,247	0.0
1953	114,132	93,283		20,849	102,096	0.0
1954	168,048	144,827		23,221	125,317	0.0
1955	420,479	358,798		61,681	186,998	0.1
1956	193,048	160,160		32,888	219,886	0.1
1957	314,164	260,683		53,481	273,367	0.1
1958	230,572	190,980		39,592	312,959	0.1
1959	358,662	290,204		68,458	381,417	0.1
1960	222,903	192,099		30,804	412,221	0.1
1961	553,003	439,094		113,909	526,130	0.2
1962	338,505	267,749		70,756	596,886	0.2
1963	1,356,685	1,051,093		305,592	902,478	0.3
1964	704,947	552,108		152,839	1,055,317	0.3
1965	600,749	468,636		132,113	1,187,430	0.4
1966	1,321,709	1,034,245		287,464	1,474,894	0.5
1967	775,806	584,592		191,214	1,666,108	0.5
1968	681,320	510,054		171,266	1,837,374	0.6
1969	1,365,848	997,506		368,342	2,205,716	0.7
1970	1,220,101	918,701		301,400	2,507,116	0.8
1971	872,282	625,974		246,308	2,753,424	0.9
1972	962,245	669,191		293,054	3,046,478	1.0
1973	992,661	694,432		298,229	3,344,707	1.1
1974	1,594,524	1,098,670		495,854	3,840,561	1.2
1975	830,236	594,905		235,331	4,075,892	1.3
1976	1,160,787	870,686		290,101	4,365,993	1.4
1977	1,226,154	892,208		333,946	4,699,939	1.5
1978	1,598,112	1,165,148		432,964	5,132,903	1.7
1979	2,162,431	1,574,963		587,468	5,720,371	1.8
1980	1,513,064	1,128,461		384,603	6,104,974	2.0
1981	1,943,006	1,378,346		564,660	6,669,634	2.2
1982	2,068,853	1,419,845		649,008	7,318,642	2.4
1983	2,247,173	1,521,597		725,576	8,044,218	2.6
1984	4,833,829	3,115,923		1,717,906	9,762,124	3.2
1985	2,815,996	1,826,876		989,120	10,751,244	3.5

PEOPLES GAS COMPANY LLC

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)	
1986	3,502,705	2,247,905	1,254,800	12,006,044	3.9
1987	7,153,730	4,446,046	2,707,684	14,713,728	4.8
1988	2,579,766	1,611,768	967,998	15,681,726	5.1
1989	5,575,299	3,381,369	2,193,930	17,875,656	5.8
1990	8,069,163	4,618,896	3,450,267	21,325,923	6.9
1991	4,633,593	2,702,078	1,931,515	23,257,438	7.5
1992	6,077,056	3,537,808	2,539,248	25,796,686	8.3
1993	6,601,252	3,767,769	2,833,483	28,630,169	9.3
1994	5,006,657	2,792,110	2,214,547	30,844,716	10.0
1995	4,306,520	2,357,908	1,948,612	32,793,328	10.6
1996	4,929,452	2,617,365	2,312,087	35,105,415	11.4
1997	7,093,208	3,706,005	3,387,203	38,492,618	12.4
1998	7,146,453	3,750,964	3,395,489	41,888,107	13.5
1999	7,368,065	3,334,335	4,033,730	45,921,837	14.8
2000	7,868,297	3,619,945	4,248,352	50,170,189	16.2
2001	5,958,321	2,661,535	3,296,786	53,466,975	17.3
2002	7,108,549	3,041,907	4,066,642	57,533,617	18.6
2003	7,246,797	2,973,462	4,273,335	61,806,952	20.0
2004	8,397,103	3,642,841	4,754,262	66,561,214	21.5
2005	8,738,360	3,243,532	5,494,828	72,056,042	23.3
2006	8,547,612	3,198,578	5,349,034	77,405,076	25.0
2007	9,212,908	3,388,743	5,824,165	83,229,241	26.9
2008	11,316,223	4,064,011	7,252,212	90,481,453	29.3
2009	6,459,957	2,362,596	4,097,361	94,578,814	30.6
2010	6,988,133	2,211,587	4,776,546	99,355,360	32.1
2011	8,199,631	2,413,667	5,785,964	105,141,324	34.0
2012	9,932,761	2,650,241	7,282,520	112,423,844	36.4
2013	17,057,913	4,237,352	12,820,561	125,244,405	40.5
2014	25,522,207	9,724,408	15,797,799	141,042,204	45.6
2015	12,201,309	3,398,102	8,803,207	149,845,411	48.5
2016	18,564,858	3,249,972	15,314,886	165,160,297	53.4
2017	20,983,383	3,360,495	17,622,888	182,783,185	59.1
2018	21,531,153	3,534,617	17,996,536	200,779,721	64.9
2019	22,279,877	3,405,672	18,874,205	219,653,926	71.0
2020	22,630,898	3,064,928	19,565,970	239,219,896	77.4
2021	26,191,258	2,195,226	23,996,032	263,215,928	85.1
2022	29,390,528	896,469	28,494,059	291,709,987	94.3
2023	17,909,239	378,929	17,530,310	309,240,297	100.0
TOTAL	460,184,091	150,943,794	309,240,297		

**UTILITY PLANT IN SERVICE**

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2014	1,452,616.00	332,896	384,827	1,067,789	30.83	34,635
	1,452,616.00	332,896	384,827	1,067,789		34,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.8	2.38

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2018	552,628.34	552,628	552,628			
2019	298,573.35	248,810	298,573			
2020	1,035,670.52	655,921	801,694	233,977	1.83	127,856
2021	787,680.38	341,326	417,183	370,497	2.83	130,918
2023	2,083,080.29	138,879	169,744	1,913,336	4.67	409,708
	4,757,632.88	1,937,564	2,239,822	2,517,811		668,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 14.05

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2015	2,137,085.95	1,163,515	1,345,022	792,064	6.83	115,968
2016	315,993.54	150,975	174,527	141,467	7.83	18,067
2020	1,710,548.17	361,114	417,448	1,293,100	11.83	109,307
2021	77,229.59	11,155	12,895	64,335	12.83	5,014
2023	376,789.77	8,372	9,678	367,112	14.67	25,025
	4,617,647.02	1,695,131	1,959,570	2,658,077		273,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 5.92

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2014	5,293,409.61	4,852,310	5,293,410			
2015	76,911.58	62,811	76,912			
2016	9,946.99	7,129	9,947			
2017	50,958.64	31,425	50,959			
2019	899,766.02	374,906	703,437	196,329	5.83	33,676
2020	32,546.42	10,306	19,337	13,209	6.83	1,934
2021	48,329.71	10,472	19,649	28,681	7.83	3,663
2022	663.57	77	144	520	8.83	59
2023	422,626.86	14,086	26,430	396,197	9.67	40,972
	6,835,159.40	5,363,522	6,200,225	634,934		80,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.9	1.17

PEOPLES GAS COMPANY LLC

ACCOUNT 350.20 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-R4						
NET SALVAGE PERCENT.. 0						
1947	11.20	10	11			
1948	1,215.76	1,075	1,216			
1949	109.20	96	109			
1953	162.40	139	162			
1954	2,117.36	1,796	2,117			
1955	437.08	368	437			
1967	100.00	73	91	9	18.63	
1969	1,120.00	799	999	121	20.06	6
1970	644.80	453	567	78	20.79	4
1972	392.00	267	334	58	22.28	3
1973	1,064.00	714	893	171	23.04	7
1974	448.00	296	370	78	23.81	3
1977	280.00	184	230	50	24.25	2
1980	112.00	70	88	24	26.28	1
1983	1,456.00	848	1,060	396	28.80	14
1985	1,400.00	780	976	424	30.33	14
1986	409.02	222	278	131	31.33	4
1987	441.00	234	293	148	31.86	5
1993	875.00	393	491	384	36.95	10
2000	2,875.00	999	1,249	1,626	43.50	37
	15,669.82	9,816	11,971	3,699		110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.6 0.70



PEOPLES GAS COMPANY LLC

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)
FENCING						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1986	2,159.71	1,349	1,256	903	22.36	40
1987	3,015.84	1,854	1,727	1,289	22.66	57
2000	87,678.55	38,386	35,747	51,932	29.75	1,746
2002	15,519.54	6,307	5,873	9,646	30.92	312
2004	4,097.17	1,532	1,427	2,671	32.11	83
2007	7,536.43	2,437	2,269	5,267	33.84	156
2008	3,484.86	1,068	995	2,490	34.34	73
2010	6,944.58	1,883	1,754	5,191	35.38	147
2015	25,255.03	4,495	4,186	21,069	37.71	559
	155,691.71	59,311	55,233	100,459		3,173

SPRANKLE COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

1926	27,541.11	26,519	27,164	377	2.66	142
1957	6,109.86	5,822	5,964	146	2.77	53
1966	509.61	483	495	15	2.78	5
1969	1,945.00	1,838	1,883	62	2.79	22
1975	218.60	205	210	9	2.80	3
1977	909.38	856	877	33	2.85	12
1992	1,768.44	1,620	1,659	109	2.85	38
1997	1,608.21	1,452	1,487	121	2.82	43
	40,610.21	38,795	39,739	871		318

VARDY COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1974	28,324.75	25,065	25,675	2,650	5.67	467
1992	1,047.69	885	907	141	5.73	25
1997	20,000.00	16,380	16,779	3,221	5.78	557
2000	3,660.53	2,934	3,005	655	5.73	114
	53,032.97	45,264	46,366	6,667		1,163

PEOPLES GAS COMPANY LLC

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)
KINTER COMPRESSOR STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1937	16,189.19	13,386	13,712	2,477	12.52	198
1938	95.25	79	81	14	12.63	1
1952	204.04	162	166	38	13.92	3
1972	13,022.94	9,609	9,843	3,180	15.23	209
1973	180.36	132	135	45	15.28	3
1989	10,852.97	7,454	7,635	3,218	15.58	207
1996	12,117.50	7,670	7,857	4,261	15.75	271
1997	885.10	551	564	321	15.85	20
2006	6,265.06	3,248	3,327	2,938	15.95	184
2020	216,199.52	36,149	37,029	179,170	15.77	11,361
	276,011.93	78,440	80,350	195,662		12,457
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1922	2,829.48	2,815	2,829			
1947	1,046.82	908	1,047			
1955	19,384.40	15,916	19,384			
1956	3,625.00	2,953	3,625			
1973	756.00	514	756			
1989	8,610.52	5,090	8,015	595	23.64	25
1997	4,353.06	2,096	3,301	1,052	28.18	37
1998	1,704.04	798	1,257	447	28.60	16
2001	15,235.14	6,417	10,105	5,130	30.46	168
2003	986.72	384	605	382	31.65	12
	58,531.18	37,891	50,924	7,607		258
	583,878.00	259,701	272,612	311,266		17,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 2.97

PEOPLES GAS COMPANY LLC

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 70-R4						
NET SALVAGE PERCENT.. 0						
1924	2,368.00	2,315	2,368			
1925	1,557.00	1,517	1,557			
1928	2,962.00	2,857	2,962			
1929	3,668.00	3,525	3,668			
1946	2,252.39	2,014	2,252			
1947	1,642.94	1,461	1,643			
1948	674.93	597	675			
1972	37,545.59	25,595	37,546			
1973	19,338.92	12,974	19,339			
1984	67,502.53	38,335	67,503			
1989	81,086.07	40,721	81,086			
1990	27,260.97	13,382	27,261			
1998	306,931.44	115,867	306,931			
1999	3,351.15	1,215	3,351			
2000	36,843.83	12,803	36,844			
2017	18,139.98	1,700	18,140			
	613,125.74	276,878	613,126			

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

PEOPLES GAS COMPANY LLC

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 65-R3						
NET SALVAGE PERCENT.. 0						
1946	889.56	774	248-	1,138	8.42	135
1947	563.82	488	156-	720	8.73	82
1948	506.41	436	139-	645	9.06	71
1971	5,292.75	3,639	1,164-	6,457	20.31	318
1972	20,815.26	14,100	4,509-	25,324	20.97	1,208
1973	7,161.22	4,778	1,528-	8,689	21.63	402
1977	14,646.32	9,939	3,179-	17,825	21.86	815
1981	16,059.66	10,158	3,249-	19,309	24.50	788
1984	26,750.00	15,924	5,093-	31,843	26.62	1,196
1986	16,462.41	9,423	3,014-	19,476	27.77	701
1989	24,459.08	13,037	4,169-	28,628	29.94	956
1991	10,795.83	5,486	1,755-	12,551	31.13	403
1999	281,659.19	110,946	35,482-	317,141	37.18	8,530
2000	47,959.20	18,220	5,827-	53,786	37.81	1,423
2015	1,799.88	254	81-	1,881	49.64	38
	475,820.59	217,602	69,593-	545,414		17,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 3.59

PEOPLES GAS COMPANY LLC

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-R4						
NET SALVAGE PERCENT.. 0						
1982	40,000.00	25,360	30,684	9,316	23.77	392
1998	306,874.45	124,346	150,448	156,426	36.94	4,235
1999	45,797.43	17,820	21,561	24,236	37.94	639
	392,671.88	167,526	202,693	189,979		5,266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.1 1.34

PEOPLES GAS COMPANY LLC

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 40-S0						
NET SALVAGE PERCENT.. 0						
1955	59.12	53	58	1	4.40	
1967	1,408.59	1,089	1,184	225	9.08	25
1969	8,921.41	6,718	7,302	1,619	9.88	164
1973	20,092.47	14,301	15,543	4,549	11.53	395
1974	7,498.66	5,260	5,717	1,782	11.94	149
1975	1,320.10	912	991	329	12.36	27
1977	4,755.64	3,776	4,104	652	11.97	54
1978	92.88	73	79	14	12.30	1
1981	3,742.23	2,840	3,087	655	13.39	49
1983	53,524.02	39,560	42,997	10,527	14.18	742
1984	8,052.76	5,898	6,410	1,643	14.31	115
1986	1,982.44	1,407	1,529	453	15.19	30
1988	37,073.02	25,684	27,915	9,158	15.59	587
1990	7,473.03	5,007	5,442	2,031	16.34	124
1993	14,359.94	9,097	9,887	4,473	17.45	256
1998	350.78	200	217	134	18.89	7
1999	35,898.66	19,952	21,685	14,214	19.31	736
2000	69,766.68	37,821	41,107	28,660	19.57	1,464
2001	20,654.26	10,897	11,844	8,810	19.85	444
2002	1,771.09	907	986	785	20.16	39
2003	4,001.15	1,985	2,157	1,844	20.48	90
2004	109,713.02	52,783	57,368	52,345	20.67	2,532
2005	15,384.98	7,126	7,745	7,640	21.05	363
2006	271,381.14	121,117	131,638	139,743	21.30	6,561
2007	203,390.61	87,133	94,702	108,689	21.57	5,039
2008	443,981.80	181,811	197,605	246,377	21.87	11,266
2009	6,871.92	2,677	2,910	3,962	22.20	178
2010	204.21	76	83	121	22.42	5
2011	18,931.47	6,611	7,185	11,746	22.68	518
2012	12,627.08	4,132	4,491	8,136	22.96	354
2013	89,191.18	27,203	29,566	59,625	23.17	2,573
2015	20,667.31	5,316	5,778	14,889	23.58	631
2023	15,652.93	211	229	15,424	24.36	633
	1,510,796.58	689,633	749,541	761,256		36,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 2.39

PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1922	200.56	200	185	16	0.29	16
1926	1,998.13	1,952	1,806	192	1.28	150
1934	391.52	367	340	52	3.43	15
1935	128.05	120	111	17	3.67	5
1937	22,511.68	20,821	19,262	3,250	4.13	787
1938	145.79	134	124	22	4.35	5
1940	427.87	391	362	66	4.78	14
1941	32.37	29	27	5	5.00	1
1942	572.30	518	479	93	5.22	18
1948	20,508.86	18,051	16,700	3,809	6.59	578
1949	25,655.00	22,469	20,787	4,868	6.83	713
1950	73.85	64	59	15	7.08	2
1952	12,244.29	10,557	9,767	2,477	7.58	327
1953	83,449.39	71,554	66,197	17,252	7.84	2,201
1954	18,684.13	15,929	14,737	3,947	8.11	487
1956	35,797.62	30,154	27,897	7,901	8.67	911
1959	8,431.19	6,963	6,442	1,989	9.58	208
1960	1,412.70	1,158	1,071	342	9.91	35
1962	792.58	640	592	201	10.61	19
1967	496.53	383	354	143	12.62	11
1970	40,341.91	30,066	27,815	12,527	14.01	894
1971	166.76	123	114	53	14.51	4
1972	6,122.50	4,451	4,118	2,004	15.02	133
1974	77,931.99	55,133	51,006	26,926	16.09	1,673
1975	875.46	611	565	310	16.64	19
1977	2,026.45	1,506	1,393	633	15.94	40
1979	160.41	115	106	54	17.18	3
1981	4,022.92	2,816	2,605	1,418	18.07	78
1982	43,067.23	29,609	27,392	15,675	18.71	838
1983	42,407.28	28,616	26,474	15,933	19.36	823
1984	5,284.91	3,519	3,256	2,029	19.66	103
1985	27,434.30	17,904	16,564	10,870	20.32	535
1986	15,814.31	10,110	9,353	6,461	20.97	308
1987	8,037.69	5,029	4,653	3,385	21.64	156
1988	2,100.43	1,293	1,196	904	21.98	41
1989	49,368.92	29,686	27,464	21,905	22.65	967
1990	36,627.90	21,501	19,891	16,737	23.33	717
1991	31,960.30	18,300	16,930	15,030	24.01	626
1992	75,494.17	42,118	38,965	36,529	24.70	1,479
1993	52,246.53	28,527	26,391	25,856	25.08	1,031
1994	61,709.98	32,756	30,304	31,406	25.78	1,218
1995	41,456.22	21,367	19,767	21,689	26.48	819
1996	15,565.75	7,781	7,199	8,367	27.18	308

PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1997	45,828.13	22,305	20,635	25,193	27.60	913
1998	105,667.70	49,727	46,004	59,664	28.31	2,108
1999	278,086.71	126,335	116,878	161,209	29.03	5,553
2000	598,992.42	262,239	242,608	356,384	29.75	11,979
2001	5,364.07	2,271	2,101	3,263	30.19	108
2002	359,928.06	146,275	135,325	224,603	30.92	7,264
2004	40,349.59	15,083	13,954	26,396	32.11	822
2005	57,361.37	20,426	18,897	38,464	32.85	1,171
2008	4,056.99	1,230	1,138	2,919	34.84	84
2009	6,650.66	1,894	1,752	4,899	35.58	138
2010	500,623.36	133,817	123,799	376,824	36.09	10,441
2011	21,564.37	5,352	4,951	16,613	36.85	451
2013	67,515.83	14,205	13,142	54,374	38.14	1,426
2014	46,178.98	8,848	8,186	37,993	38.68	982
2015	33,682.52	5,803	5,369	28,314	39.23	722
2016	3,478.80	531	491	2,988	39.78	75
2017	43,929.26	5,825	5,389	38,540	40.34	955
2018	23,260.96	2,608	2,413	20,848	40.92	509
2019	4,053,777.39	371,731	343,902	3,709,875	41.29	89,849
2020	510,998.92	36,077	33,376	477,623	41.68	11,459
2021	44,843.19	2,206	2,041	42,802	41.89	1,022
2023	37,850.30	310	287	37,563	40.15	936
	7,764,168.31	1,830,489	1,693,458	6,070,710		168,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 2.17



PEOPLES GAS COMPANY LLC

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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1957	250.16	226	250			
1962	93.04	82	93			
1967	458.40	390	458			
1970	588.27	489	588			
1972	393.80	321	391	3	8.28	
1974	1,732.72	1,386	1,689	44	9.01	5
1975	64,607.38	51,112	62,291	2,316	9.40	246
1980	9,169.57	7,362	8,972	198	10.60	19
1984	2,323.50	1,765	2,151	172	12.38	14
1985	11,116.43	8,316	10,135	981	12.85	76
1986	69,529.45	51,167	62,358	7,171	13.34	538
1987	75,800.20	54,826	66,817	8,983	13.84	649
1988	3,284.80	2,322	2,830	455	14.59	31
1990	8,332.59	5,665	6,904	1,429	15.61	92
1994	9,462.50	5,878	7,164	2,298	17.78	129
1997	26,332.18	15,020	18,305	8,027	19.71	407
1998	18,471.36	10,228	12,465	6,006	20.29	296
1999	29,380.42	15,763	19,211	10,169	20.88	487
2000	131,222.25	68,091	82,983	48,239	21.48	2,246
2004	8,505.41	3,766	4,590	3,915	24.12	162
2006	5,117.06	2,064	2,515	2,602	25.39	102
2007	36,379.00	13,940	16,989	19,390	26.03	745
2008	19,914.99	7,219	8,798	11,117	26.67	417
2011	237,109.98	70,682	86,141	150,969	28.65	5,269
2015	9,627.81	1,997	2,434	7,194	31.20	231
2021	43,463.71	2,590	3,156	40,308	34.20	1,179
2022	37,241.68	1,233	1,503	35,739	34.05	1,050
	859,908.66	403,900	492,181	367,728		14,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 1.67

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
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	653	653			
1904	1,957.65	1,958	1,958			
1905	10,813.71	10,814	10,814			
1906	8,762.83	8,763	8,763			
1907	1,025.44	1,025	1,025			
1908	3,822.09	3,822	3,822			
1909	9,228.94	9,229	9,229			
1910	2,050.88	2,051	2,051			
1911	2,050.88	2,051	2,051			
1912	8,110.28	8,110	8,110			
1913	7,727.12	7,727	7,727			
1914	9,272.66	9,273	9,273			
1915	13,452.13	13,452	13,452			
1916	2,027.54	2,028	2,028			
1917	2,983.09	2,975	2,983			
1918	1,118.66	1,112	1,119			
1919	932.22	925	932			
1920	372.89	369	373			
1921	466.11	460	466			
1922	6,570.33	6,462	6,570			
1923	4,505.92	4,418	4,506			
1924	10,189.22	9,959	10,189			
1925	9,051.28	8,819	9,051			
1926	10,325.40	10,027	10,325			
1927	559.33	541	559			
1928	93.22	90	93			
1929	2,050.88	1,971	2,051			
1930	488.65	468	489			
1931	93.22	89	93			
1933	53.13	50	53			
1934	52.63	50	53			
1935	3,822.09	3,590	3,822			
1936	1,305.10	1,221	1,305			
1937	3,076.31	2,866	3,076			
1938	1,272.58	1,181	1,273			
1939	5,331.41	4,926	5,331			
1940	105.22	97	105			

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1941	2,620.80	2,401	2,598	23	5.88	4
1942	1,137.28	1,037	1,122	15	6.17	2
1943	853.78	775	839	15	6.47	2
1944	489.44	442	478	11	6.78	2
1945	79.23	71	77	2	7.09	
1946	1,182.16	1,057	1,144	38	7.42	5
1947	684.32	608	658	26	7.76	3
1948	90.72	80	87	4	8.12	
1949	1,862.56	1,637	1,772	91	8.49	11
1950	5,539.76	4,837	5,235	305	8.88	34
1951	5,307.52	4,603	4,981	327	9.29	35
1952	572.32	493	534	38	9.72	4
1953	313.96	268	290	24	10.17	2
1954	1,875.50	1,590	1,721	154	10.64	14
1955	2,017.97	1,697	1,836	182	11.14	16
1956	3,933.97	3,279	3,548	386	11.66	33
1957	3,389.26	2,799	3,029	360	12.20	30
1959	3,399.11	2,751	2,977	422	13.35	32
1960	808.64	647	700	109	13.96	8
1961	9,275.02	7,342	7,945	1,330	14.59	91
1962	4,755.09	3,721	4,027	728	15.23	48
1963	26,678.10	20,622	22,317	4,361	15.89	274
1964	15,046.30	11,487	12,431	2,615	16.56	158
1965	70,676.22	53,269	57,647	13,029	17.24	756
1966	28,093.08	20,897	22,614	5,479	17.93	306
1967	7,076.96	5,193	5,620	1,457	18.63	78
1968	8,527.45	6,171	6,678	1,849	19.34	96
1969	19,661.40	14,027	15,180	4,481	20.06	223
1970	6,915.20	4,861	5,261	1,654	20.79	80
1971	2,472.96	1,712	1,853	620	21.53	29
1972	4,981.44	3,396	3,675	1,306	22.28	59
1973	1,575.40	1,057	1,144	431	23.04	19
1974	4,088.00	2,698	2,920	1,168	23.81	49
1975	1,428.00	926	1,002	426	24.60	17
1976	960.20	643	696	264	23.25	11
1977	280.00	184	199	81	24.25	3
1978	1,344.00	868	939	405	24.76	16
1979	12,868.80	8,128	8,796	4,073	25.76	158
1980	39,489.72	24,547	26,564	12,926	26.28	492
1981	3,724.00	2,261	2,447	1,277	27.28	47
1982	17,016.00	10,157	10,992	6,024	27.80	217
1983	8,078.19	4,705	5,092	2,986	28.80	104
1984	55,490.60	31,513	34,103	21,388	29.80	718

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1985	14,290.20	7,962	8,616	5,674	30.33	187
1986	62,305.05	33,807	36,585	25,720	31.33	821
1987	194,908.23	103,613	112,128	82,780	31.86	2,598
1988	115,525.78	59,727	64,636	50,890	32.86	1,549
1989	123,238.75	61,891	66,978	56,261	33.86	1,662
1990	185,551.25	91,087	98,573	86,978	34.40	2,528
1991	32,183.75	15,323	16,582	15,602	35.40	441
1992	3,906.25	1,802	1,950	1,956	36.40	54
1993	44,606.25	20,051	21,699	22,907	36.95	620
1994	37,950.00	16,493	17,848	20,102	37.95	530
1995	63,750.00	26,756	28,955	34,795	38.95	893
1996	27,606.25	11,175	12,093	15,513	39.95	388
1997	31,875.00	12,428	13,449	18,426	40.95	450
1999	23,468.75	8,507	9,206	14,263	42.50	336
2000	48,556.25	16,873	18,260	30,296	43.50	696
2001	13,687.50	4,551	4,925	8,762	44.50	197
2002	15,664.48	4,973	5,382	10,282	45.50	226
2003	33,083.71	10,008	10,831	22,253	46.50	479
2004	52,145.60	15,091	16,331	35,815	47.06	761
2005	15,277.70	4,191	4,535	10,743	48.06	224
2006	24,609.40	6,379	6,903	17,706	49.06	361
2007	51,227.20	12,505	13,533	37,694	50.06	753
2008	133,150.55	30,491	32,997	100,154	51.06	1,961
2009	24,419.44	5,223	5,652	18,767	52.06	360
2010	43,311.35	8,610	9,318	33,993	53.06	641
2011	71,040.95	13,050	14,123	56,918	54.06	1,053
2012	12,523.32	2,111	2,285	10,238	55.06	186
2014	7,764.10	1,075	1,163	6,601	57.06	116
2018	42,779.04	3,358	3,634	39,145	60.62	646
	2,091,602.96	1,032,954	1,107,475	984,128		26,003

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 1.24

PEOPLES GAS COMPANY LLC

ACCOUNT 366.10 COMPRESSOR 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)
RUBRIGHT						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2008	596,565.77	234,331	246,107	350,459	23.44	14,951
2011	3,201.69	1,095	1,150	2,052	23.42	88
	599,767.46	235,426	247,257	352,510		15,039
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1920	182.35	182	182			
1954	2,718.88	2,249	2,000	719	9.50	76
1955	5,528.42	4,539	4,036	1,492	9.84	152
1964	8,289.98	6,281	5,585	2,705	13.33	203
1991	6,596.96	3,713	3,302	3,295	24.98	132
1995	13,450.00	6,857	6,098	7,352	27.08	271
1996	34,710.81	17,258	15,347	19,364	27.48	705
1997	18,500.00	8,908	7,921	10,579	28.18	375
1999	1,169.44	528	470	700	29.31	24
2001	7,210.91	3,037	2,701	4,510	30.46	148
2007	2,209.21	714	635	1,574	33.84	47
	100,566.96	54,266	48,276	52,291		2,133
	700,334.42	289,692	295,533	404,801		17,172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 2.45

PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
FENCING						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	12,047.99	12,048	12,048			
1985	957.93	958	958			
1986	494.00	494	494			
1987	4,188.49	4,188	4,188			
1995	1,205.33	970	1,116	89	6.83	13
2002	3,077.66	1,861	2,142	936	13.83	68
2003	3,462.31	1,995	2,296	1,166	14.83	79
2006	4,144.29	2,033	2,340	1,804	17.83	101
2007	223.16	103	119	105	18.83	6
2011	11,451.64	3,981	4,582	6,870	22.83	301
	41,252.80	28,631	30,283	10,970		568

OTHER  
SURVIVOR CURVE.. IOWA 55-R3  
NET SALVAGE PERCENT.. 0

1936	183.71	179	184			
1950	293.68	267	283	11	4.92	2
1954	494.70	441	467	28	5.99	5
1957	347.94	305	323	25	6.85	4
1963	142.24	119	126	16	8.90	2
1964	370.68	308	326	45	9.29	5
1965	9.62	8	8	1	9.70	
1966	4,223.66	3,447	3,648	576	10.12	57
1967	102.35	83	88	15	10.56	1
1968	112.06	90	95	17	11.02	2
1971	998.68	772	817	182	12.50	15
1984	610.49	414	438	172	18.64	9
1993	4,502.56	2,485	2,630	1,873	24.48	77
1997	1,117.46	547	579	539	27.31	20
	13,509.83	9,465	10,011	3,499		199

PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
I.U.P. METERING SITE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1963	5,315.62	4,635	4,902	413	8.83	47
1987	14,694.98	11,810	12,492	2,203	8.83	249
	20,010.60	16,445	17,394	2,617		296
	74,773.23	54,541	57,688	17,086		1,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	1.42

PEOPLES GAS COMPANY LLC

ACCOUNT 366.30 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1964	948.40	859	893	55	3.77	15
1989	6,269.91	4,713	4,901	1,369	11.29	121
1990	3,452.63	2,542	2,643	810	11.88	68
1991	4,259.48	3,083	3,206	1,053	12.28	86
1992	6,560.01	4,641	4,826	1,734	12.89	135
1993	1,344.70	929	966	379	13.50	28
1996	4,261.43	2,732	2,841	1,420	15.21	93
1998	1,713.94	1,040	1,081	633	16.33	39
2003	3,060.34	1,561	1,623	1,437	19.36	74
2010	5,254.57	1,861	1,935	3,320	24.01	138
2011	7,667.97	2,537	2,639	5,029	24.60	204
	44,793.38	26,498	27,554	17,239		1,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 2.23



PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1896	354.66	340	355			
1900	160.17	151	160			
1901	51.22	48	51			
1904	322.30	300	322			
1905	29,145.93	27,016	29,146			
1906	17,676.35	16,333	17,676			
1907	6,106.02	5,624	6,106			
1908	14,415.34	13,235	14,415			
1909	19,936.20	18,246	19,936			
1910	347.93	317	348			
1911	16,857.01	15,331	16,857			
1912	17,646.71	15,997	17,647			
1913	1,817.97	1,643	1,818			
1914	36,274.90	32,672	36,275			
1915	24,819.64	22,278	24,820			
1916	21,236.45	18,997	21,236			
1917	28,438.25	25,356	28,438			
1918	82.61	73	83			
1919	5,686.51	5,034	5,687			
1920	34.70	31	35			
1921	152.77	134	153			
1923	991.42	865	991			
1924	37,785.61	32,848	37,786			
1925	87,532.26	75,803	87,532			
1926	128,117.66	110,523	128,118			
1927	33,074.16	28,417	33,074			
1928	1,890.28	1,617	1,890			
1929	23,522.03	20,044	23,441	81	11.09	7
1930	1,580.22	1,341	1,568	12	11.37	1
1931	252.70	213	249	4	11.65	
1932	5,155.04	4,334	5,069	86	11.94	7
1933	1,885.92	1,578	1,845	41	12.24	3
1934	127.45	106	124	3	12.54	
1935	47,948.76	39,734	46,468	1,481	12.85	115
1936	26,003.53	21,437	25,070	934	13.17	71
1937	35,847.44	29,390	34,371	1,476	13.51	109
1938	33,397.92	27,230	31,845	1,553	13.85	112
1939	56,965.16	46,180	54,007	2,958	14.20	208
1940	3,881.74	3,128	3,658	224	14.56	15
1941	24,564.20	19,674	23,008	1,556	14.93	104
1942	23,251.75	18,505	21,641	1,611	15.31	105
1943	13,639.59	10,784	12,612	1,028	15.70	65
1944	11,004.83	8,641	10,105	900	16.11	56

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1945	3,896.81	3,038	3,553	344	16.53	21
1946	2,621.97	2,029	2,373	249	16.95	15
1947	5,641.56	4,333	5,067	575	17.39	33
1948	461.66	352	412	50	17.84	3
1949	19,932.72	15,067	17,621	2,312	18.31	126
1950	66,153.93	49,589	57,993	8,161	18.78	435
1951	69,333.82	51,520	60,252	9,082	19.27	471
1952	8,068.24	5,941	6,948	1,120	19.77	57
1953	9,471.07	6,910	8,081	1,390	20.28	69
1954	95,605.13	69,091	80,801	14,804	20.80	712
1955	322,862.14	231,040	270,197	52,665	21.33	2,469
1956	132,928.57	94,167	110,126	22,803	21.87	1,043
1957	277,727.21	194,706	227,705	50,022	22.42	2,231
1958	163,659.49	113,493	132,728	30,931	22.99	1,345
1959	295,371.00	202,586	236,920	58,451	23.56	2,481
1960	75,227.79	51,004	59,648	15,580	24.15	645
1961	442,011.98	296,205	346,406	95,606	24.74	3,864
1962	223,188.14	147,751	172,792	50,396	25.35	1,988
1963	1,094,731.42	715,812	837,128	257,603	25.96	9,923
1964	312,452.34	201,719	235,906	76,546	26.58	2,880
1965	187,565.20	119,492	139,743	47,822	27.22	1,757
1966	747,190.63	469,632	549,225	197,966	27.86	7,106
1967	345,410.93	214,110	250,397	95,014	28.51	3,333
1968	213,861.46	130,684	152,832	61,029	29.17	2,092
1969	690,341.25	415,772	486,237	204,104	29.83	6,842
1970	387,772.86	230,027	269,012	118,761	30.51	3,893
1971	195,714.19	114,323	133,698	62,016	31.19	1,988
1972	396,569.46	228,000	266,641	129,928	31.88	4,076
1973	494,780.27	279,848	327,277	167,503	32.58	5,141
1974	619,662.42	344,613	403,018	216,644	33.29	6,508
1975	304,110.00	166,248	194,424	109,686	34.00	3,226
1976	441,397.18	268,546	314,059	127,338	30.36	4,194
1977	464,753.47	276,807	323,720	141,033	31.35	4,499
1978	591,908.04	347,568	406,474	185,434	31.75	5,840
1979	767,411.99	444,025	519,278	248,134	32.17	7,713
1980	388,938.49	219,945	257,221	131,717	33.17	3,971
1981	613,770.19	341,624	399,522	214,248	33.59	6,378
1982	788,600.89	431,759	504,933	283,668	34.02	8,338
1983	690,537.53	368,885	431,404	259,134	35.02	7,400
1984	2,729,966.31	1,432,686	1,675,498	1,054,468	35.46	29,737
1985	1,238,187.99	633,209	740,525	497,663	36.46	13,650
1986	1,285,550.77	645,089	754,419	531,132	36.90	14,394
1987	2,535,615.58	1,247,269	1,458,656	1,076,960	37.36	28,827

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1988	427,242.62	204,350	238,983	188,260	38.36	4,908
1989	1,433,568.60	671,053	784,783	648,786	38.82	16,713
1990	4,742,096.29	2,170,457	2,538,306	2,203,790	39.30	56,076
1991	1,172,252.17	524,114	612,941	559,311	39.78	14,060
1992	700,665.30	303,528	354,970	345,695	40.78	8,477
1993	1,374,880.23	580,612	679,014	695,866	41.26	16,865
1994	1,004,734.64	413,147	483,167	521,568	41.76	12,490
1995	953,597.38	378,769	442,963	510,634	42.75	11,945
1996	1,032,065.32	398,171	465,653	566,412	43.25	13,096
1997	1,613,116.01	603,628	705,931	907,185	43.76	20,731
1998	1,210,605.17	435,697	509,539	701,066	44.76	15,663
1999	1,639,353.73	570,495	667,182	972,172	45.28	21,470
2000	1,488,428.04	499,963	584,697	903,731	45.80	19,732
2001	1,464,607.73	470,725	550,503	914,105	46.80	19,532
2002	1,086,812.54	335,825	392,741	694,072	47.33	14,665
2003	1,935,151.95	573,579	670,789	1,264,363	47.86	26,418
2004	1,882,908.16	534,181	624,714	1,258,194	48.40	25,996
2005	2,666,929.15	717,137	838,677	1,828,252	49.40	37,009
2006	2,842,795.17	727,187	850,431	1,992,364	49.95	39,887
2007	2,544,357.75	617,007	721,577	1,822,781	50.50	36,095
2008	1,869,211.23	428,049	500,595	1,368,616	51.06	26,804
2009	1,031,366.10	222,053	259,686	771,680	51.62	14,949
2010	1,935,476.76	389,805	455,869	1,479,608	52.20	28,345
2011	2,612,018.54	489,492	572,451	2,039,568	52.77	38,650
2012	2,553,585.12	439,217	513,655	2,039,930	53.77	37,938
2013	3,237,885.62	510,291	596,775	2,641,111	54.35	48,594
2014	4,987,835.82	717,750	839,394	4,148,442	54.53	76,076
2015	1,665,162.50	214,806	251,211	1,413,952	55.13	25,648
2016	1,022,634.93	116,580	136,338	886,297	55.72	15,906
2017	3,489,208.76	344,385	402,752	3,086,457	56.33	54,792
2018	229,051.86	19,172	22,421	206,631	56.56	3,653
2019	3,331,455.70	227,538	266,102	3,065,354	56.81	53,958
2020	1,349,489.09	70,983	83,013	1,266,476	57.07	22,192
2021	660,093.72	24,159	28,253	631,841	57.01	11,083
2022	5,710,200.25	115,917	135,563	5,574,637	56.30	99,017
2023	79,193.84	483	565	78,629	54.31	1,448
	90,560,985.19	28,608,367	33,439,110	57,121,875		1,203,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.5 1.33

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
1936	123.65	116	124			
1938	674.76	622	675			
1942	88.86	79	89			
1950	1,394.40	1,168	1,309	85	7.79	11
1952	24,987.70	20,573	23,063	1,925	8.48	227
1954	13,453.63	10,883	12,200	1,254	9.17	137
1955	47,147.18	37,796	42,371	4,776	9.52	502
1956	787.08	625	701	86	9.88	9
1957	57.14	45	50	7	10.23	1
1959	1,690.70	1,305	1,463	228	10.95	21
1963	3,529.95	2,617	2,934	596	12.42	48
1964	42,033.81	30,833	34,565	7,469	12.79	584
1965	764.19	555	622	142	13.17	11
1974	102.75	67	75	28	16.76	2
1975	911.97	586	657	255	17.18	15
1981	22,037.40	15,611	17,501	4,536	17.36	261
1983	16,630.42	11,490	12,881	3,749	17.97	209
1986	4,891.70	3,236	3,628	1,264	19.01	66
1987	9,268.79	6,034	6,764	2,505	19.39	129
1989	4,017.33	2,539	2,846	1,171	19.89	59
1990	32,982.23	20,456	22,932	10,050	20.31	495
1991	15,752.11	9,577	10,736	5,016	20.74	242
1992	1,875.71	1,122	1,258	618	20.92	30
1993	35,833.61	20,970	23,508	12,326	21.38	577
1994	10,205.01	5,834	6,540	3,665	21.85	168
1996	18,349.97	10,019	11,232	7,118	22.59	315
1997	9,619.16	5,135	5,757	3,862	22.85	169
1998	31,676.55	16,503	18,501	13,176	23.14	569
1999	8,752.28	4,421	4,956	3,796	23.68	160
2000	2,389.63	1,174	1,316	1,074	24.00	45
2002	49,333.60	22,763	25,518	23,816	24.71	964
2003	3,486.82	1,554	1,742	1,745	25.08	70
2005	5,302.50	2,187	2,452	2,850	25.89	110
2008	1,311,388.82	471,313	528,360	783,029	27.03	28,969
2009	1,422,393.76	483,614	542,151	880,243	27.50	32,009
2013	41,110.31	10,656	11,946	29,164	29.05	1,004
2014	1,625,016.05	385,779	432,473	1,192,543	29.44	40,508

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
2017	23,765.16	3,971	4,452	19,313	30.73	628
2019	35,690.60	4,165	4,669	31,022	31.55	983
2020	4,038.76	364	408	3,631	31.92	114
	4,883,556.05	1,628,357	1,825,425	3,058,131		110,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.26

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
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	119.00	119	119			
1925	7.96	8	8			
1926	134.93	135	135			
1927	24.35	24	24			
1928	18.28	18	18			
1929	365.67	366	366			
1930	197.26	197	197			
1931	253.94	254	254			
1934	42.92	43	43			
1935	1,542.11	1,542	1,542			
1936	970.97	971	971			
1937	1,263.77	1,264	1,264			
1940	1,352.12	1,352	1,352			
1941	94.25	94	94			
1942	658.51	659	659			
1943	319.19	319	319			
1945	9.18	9	9			
1946	135.98	136	136			
1949	4,177.41	4,097	4,177			
1950	100.00	97	100			
1952	211.77	202	212			
1954	10,865.32	10,188	10,865			
1955	91.04	85	91			
1957	338.07	310	338			
1958	1,851.88	1,690	1,852			
1959	38.30	35	38			
1960	886.86	799	887			
1961	374.00	334	374			
1962	561.81	499	562			
1964	232.29	203	232			
1965	947.75	821	948			
1966	8,920.13	7,664	8,920			
1967	3,422.83	2,916	3,423			
1968	4,177.44	3,527	4,177			
1969	869.83	728	870			
1970	5,711.47	4,733	5,684	27	6.51	4
1971	2,122.17	1,741	2,091	31	6.82	5
1972	6,980.67	5,671	6,810	171	7.13	24

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
1973	8,351.29	6,714	8,062	289	7.45	39
1974	12,066.91	9,596	11,523	544	7.78	70
1975	4,891.37	3,846	4,618	273	8.12	34
1976	7,095.98	6,091	7,096			
1977	6,135.63	5,212	6,136			
1978	20,174.01	17,039	20,174			
1979	74,483.85	62,179	74,484			
1980	194,710.69	160,539	192,819	1,892	9.19	206
1981	69,154.46	56,568	67,942	1,212	9.38	129
1982	42,128.61	33,994	40,829	1,300	9.85	132
1983	27,476.41	21,962	26,378	1,098	10.09	109
1984	67,761.13	53,342	64,068	3,693	10.59	349
1985	94,008.21	73,195	87,912	6,096	10.85	562
1986	31,941.51	24,454	29,371	2,571	11.38	226
1987	64,582.90	48,818	58,634	5,949	11.68	509
1988	16,326.18	12,171	14,618	1,708	12.00	142
1989	238.99	175	210	29	12.56	2
1990	39,266.21	28,260	33,942	5,324	12.92	412
1991	36,322.48	25,705	30,874	5,448	13.29	410
1992	38,416.91	26,581	31,926	6,491	13.88	468
1993	107,106.46	72,704	87,323	19,783	14.28	1,385
1994	129,293.01	85,980	103,268	26,025	14.69	1,772
1995	85,925.41	55,903	67,144	18,781	15.13	1,241
1996	58,873.65	37,426	44,951	13,923	15.57	894
1997	463,566.04	286,252	343,809	119,757	16.21	7,388
1998	396,598.86	238,554	286,520	110,079	16.67	6,603
1999	132,723.59	77,617	93,224	39,500	17.16	2,302
2000	134,942.24	76,593	91,994	42,948	17.65	2,433
2001	64,429.70	35,565	42,716	21,714	17.99	1,207
2002	192,050.47	102,440	123,038	69,012	18.52	3,726
2003	142,083.19	73,059	87,749	54,334	19.05	2,852
2004	259,291.45	128,220	154,001	105,290	19.59	5,375
2005	130,067.09	61,912	74,361	55,706	20.00	2,785
2006	248,306.75	113,377	136,174	112,133	20.43	5,489
2007	389,984.70	169,604	203,707	186,278	21.01	8,866
2008	494,061.49	204,541	245,668	248,393	21.47	11,569
2009	412,986.75	162,056	194,641	218,346	21.94	9,952
2010	687,304.55	255,196	306,509	380,796	22.29	17,084
2011	417,308.50	145,223	174,423	242,886	22.80	10,653
2012	286,635.04	93,156	111,887	174,748	23.20	7,532
2013	401,522.45	120,818	145,111	256,411	23.62	10,856
2014	124,487.46	34,458	41,386	83,101	23.95	3,470
2015	525,923.78	132,270	158,866	367,058	24.30	15,105

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
2016	319,186.77	72,072	86,563	232,624	24.58	9,464
2017	156,167.55	31,109	37,364	118,804	24.79	4,792
2019	15,573.29	2,225	2,672	12,901	24.99	516
2020	38,001.39	4,294	5,158	32,843	24.85	1,322
2021	33,462.92	2,717	3,264	30,199	24.50	1,233
2023	27,251.16	420	504	26,747	21.27	1,257
	7,791,231.05	3,606,243	4,325,963	3,465,268		162,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.3	2.09



PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1892	33.70	34	34			
1899	33.70	34	34			
1901	67.41	67	67			
1902	33.70	34	34			
1903	67.41	67	67			
1904	67.41	67	67			
1905	67.41	67	67			
1906	67.41	67	67			
1910	67.41	67	67			
1912	67.41	67	67			
1913	33.70	34	34			
1915	134.82	135	135			
1916	101.11	101	101			
1917	67.41	67	67			
1918	101.11	101	101			
1919	134.82	134	135			
1920	67.41	67	67			
1921	67.41	66	67			
1924	67.41	66	67			
1925	134.82	131	135			
1926	134.82	131	135			
1929	168.53	162	169			
1930	101.11	97	101			
1931	67.41	64	67			
1932	134.83	128	135			
1933	33.70	32	34			
1934	134.82	127	135			
1935	67.41	63	67			
1936	33.70	32	34			
1937	269.65	251	270			
1938	37.50	35	38			
1939	2.25	2	2			
1940	58.24	54	58			
1941	141.68	130	142			
1943	18.00	16	18			
1944	7.28	7	7			
1946	117.71	105	118			
1947	3.92	3	4			
1948	88.48	78	88			
1949	119.90	105	120			
1950	26.88	23	27			
1951	467.20	405	467			
1952	53.08	46	53			

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1953	199.36	170	199			
1954	392.00	332	392			
1955	72.80	61	73			
1956	375.20	313	375			
1957	448.00	370	446	2	12.20	
1958	4,158.55	3,400	4,099	60	12.77	5
1959	257.60	208	251	7	13.35	1
1960	112.00	90	108	4	13.96	
1961	604.80	479	577	28	14.59	2
1962	644.00	504	608	36	15.23	2
1963	840.00	649	782	58	15.89	4
1964	4,266.88	3,257	3,926	341	16.56	21
1965	2,598.40	1,958	2,360	238	17.24	14
1966	3,109.60	2,313	2,788	322	17.93	18
1967	6,719.55	4,931	5,944	776	18.63	42
1968	5,420.80	3,923	4,729	692	19.34	36
1969	4,416.01	3,151	3,798	618	20.06	31
1970	5,693.00	4,002	4,824	869	20.79	42
1971	9,401.80	6,510	7,848	1,554	21.53	72
1972	2,688.00	1,832	2,208	480	22.28	22
1973	6,438.52	4,319	5,206	1,233	23.04	54
1974	1,699.60	1,121	1,351	349	23.81	15
1975	448.00	291	351	97	24.60	4
1976	5,672.80	3,800	4,581	1,092	23.25	47
1977	2,292.64	1,503	1,812	481	24.25	20
1978	1,120.00	723	872	248	24.76	10
1979	1,297.20	819	987	310	25.76	12
1980	1,820.00	1,131	1,363	457	26.28	17
1981	2,469.60	1,500	1,808	662	27.28	24
1982	2,902.20	1,732	2,088	814	27.80	29
1983	6,537.44	3,807	4,589	1,948	28.80	68
1984	2,226.00	1,264	1,524	702	29.80	24
1985	4,077.60	2,272	2,739	1,339	30.33	44
1986	4,854.23	2,634	3,175	1,679	31.33	54
1987	33,826.34	17,982	21,677	12,149	31.86	381
1988	21,831.50	11,287	13,606	8,226	32.86	250
1989	33,538.13	16,843	20,304	13,234	33.86	391
1990	15,258.75	7,491	9,030	6,229	34.40	181
1991	16,245.00	7,734	9,323	6,922	35.40	196
1992	51,887.50	23,936	28,854	23,034	36.40	633
1993	54,150.00	24,340	29,341	24,809	36.95	671
1994	14,887.50	6,470	7,799	7,088	37.95	187
1995	31,322.50	13,146	15,847	15,476	38.95	397

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1996	11,575.00	4,686	5,649	5,926	39.95	148
1997	21,418.75	8,351	10,067	11,352	40.95	277
1998	37,106.25	14,008	16,886	20,220	41.50	487
1999	49,683.75	18,010	21,711	27,973	42.50	658
2000	19,871.25	6,905	8,324	11,547	43.50	265
2001	27,041.25	8,991	10,838	16,203	44.50	364
2002	31,151.64	9,891	11,923	19,229	45.50	423
2003	55,747.77	16,864	20,329	35,419	46.50	762
2004	45,724.62	13,233	15,952	29,773	47.06	633
2005	80,066.42	21,962	26,475	53,591	48.06	1,115
2006	137,562.35	35,656	42,982	94,580	49.06	1,928
2007	134,486.10	32,828	39,573	94,913	50.06	1,896
2008	39,166.78	8,969	10,812	28,355	51.06	555
2009	15,501.94	3,316	3,997	11,505	52.06	221
2010	43,716.72	8,691	10,477	33,240	53.06	626
2011	34,165.65	6,276	7,566	26,600	54.06	492
2012	64,213.52	10,826	13,050	51,164	55.06	929
2014	1,150.00	159	192	958	57.06	17
2017	41,405.55	3,880	4,677	36,729	59.62	616
	1,263,747.80	431,669	519,811	743,937		16,433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.30

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
BUTLER METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1966	62,627.19	62,627	62,627			
1969	216.05	216	216			
1972	1,191.68	1,192	1,192			
	64,034.92	64,035	64,035			
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1905	18.93	19	19			
1906	10.01	10	10			
1907	41.85	42	42			
1909	16.66	17	17			
1910	5.15	5	5			
1911	36.07	36	36			
1912	10.16	10	10			
1913	103.24	103	103			
1914	13.64	14	14			
1915	7.21	7	7			
1917	11.97	12	12			
1922	15.26	15	15			
1925	26.38	26	26			
1927	26.62	26	27			
1929	15.51	15	16			
1930	30.33	29	30			
1933	10.71	10	11			
1938	156.55	143	157			
1939	53.04	48	53			
1940	101.74	92	102			
1947	28.90	25	29			
1948	119.32	103	119			
1950	473.04	403	473			
1951	1,426.28	1,205	1,417	9	8.52	1
1952	528.32	443	521	7	8.84	1
1953	951.00	792	931	20	9.17	2
1954	1,808.65	1,496	1,759	49	9.50	5
1955	532.78	437	514	19	9.84	2
1956	1,329.75	1,083	1,274	56	10.20	5
1958	551.78	442	520	32	10.92	3

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1959	991.41	788	927	65	11.30	6
1960	291.26	229	269	22	11.68	2
1961	655.47	512	602	53	12.08	4
1962	1,546.04	1,195	1,405	141	12.48	11
1963	1,476.23	1,130	1,329	147	12.90	11
1964	1,006.92	763	897	110	13.33	8
1965	3,673.60	2,755	3,240	434	13.76	32
1966	1,977.05	1,466	1,724	253	14.21	18
1967	1,427.45	1,047	1,231	196	14.67	13
1968	2,064.85	1,496	1,759	306	15.14	20
1969	2,104.83	1,507	1,772	333	15.62	21
1970	3,617.22	2,558	3,008	609	16.11	38
1971	3,132.57	2,187	2,572	561	16.61	34
1972	3,994.05	2,751	3,235	759	17.12	44
1973	4,798.08	3,259	3,833	965	17.64	55
1974	1,207.86	809	951	256	18.17	14
1976	4,652.79	3,402	4,001	652	17.35	38
1977	2,075.92	1,505	1,770	306	17.53	17
1978	1,584.85	1,131	1,330	255	18.13	14
1979	1,892.65	1,329	1,563	330	18.73	18
1980	1,481.66	1,023	1,203	279	19.33	14
1981	1,735.37	1,185	1,394	342	19.56	17
1982	4,479.78	3,006	3,535	945	20.18	47
1983	9,556.02	6,295	7,403	2,153	20.81	103
1984	10,545.06	6,856	8,063	2,482	21.07	118
1985	7,845.56	5,001	5,881	1,964	21.71	90
1986	10,691.34	6,676	7,851	2,840	22.36	127
1987	14,428.35	8,871	10,432	3,996	22.66	176
1988	21,550.53	12,960	15,241	6,309	23.31	271
1989	20,057.78	11,856	13,943	6,115	23.64	259
1990	10,080.63	5,818	6,842	3,239	24.30	133
1991	24,384.92	13,726	16,142	8,243	24.98	330
1992	32,716.16	18,046	21,222	11,494	25.33	454
1993	43,540.71	23,381	27,496	16,044	26.01	617
1994	13,356.35	7,012	8,246	5,110	26.39	194
1995	25,503.16	13,002	15,291	10,213	27.08	377
1996	17,361.84	8,632	10,151	7,210	27.48	262
1997	8,227.07	3,961	4,658	3,569	28.18	127
1998	19,747.96	9,244	10,871	8,877	28.60	310
1999	17,053.00	7,706	9,062	7,991	29.31	273
2000	17,222.31	7,540	8,867	8,355	29.75	281
2001	25,491.47	10,737	12,627	12,865	30.46	422

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2002	30,061.47	12,217	14,367	15,694	30.92	508
2003	43,162.95	16,799	19,756	23,407	31.65	740
2004	46,337.65	17,321	20,370	25,968	32.11	809
2005	49,805.93	17,826	20,964	28,842	32.59	885
2006	39,229.62	13,401	15,760	23,470	33.09	709
2007	26,168.97	8,460	9,949	16,220	33.84	479
2008	38,476.67	11,789	13,864	24,613	34.34	717
2009	31,291.92	9,043	10,635	20,657	34.85	593
2010	56,436.18	15,305	17,999	38,437	35.38	1,086
2011	49,784.92	12,601	14,819	34,966	35.91	974
2012	89,735.23	21,142	24,863	64,872	36.23	1,791
2013	67,646.44	14,652	17,231	50,415	36.78	1,371
2014	7,717.64	1,521	1,789	5,929	37.34	159
2015	2,009.53	358	421	1,589	37.71	42
2016	4,884.04	774	910	3,974	38.08	104
	992,438.14	404,670	475,807	516,631		16,406
	1,056,473.06	468,705	539,842	516,631		16,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.5	1.55

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1894	297.37	297	297			
1896	6,600.38	6,600	6,600			
1899	1,467.97	1,468	1,468			
1900	2,103.33	2,103	2,103			
1901	1,072.97	1,073	1,073			
1902	6,841.56	6,842	6,842			
1903	8,793.96	8,771	8,794			
1904	9,672.97	9,612	9,673			
1905	6,338.12	6,274	6,338			
1906	3,658.94	3,608	3,659			
1907	144.08	141	144			
1908	2,915.61	2,851	2,916			
1909	3,695.97	3,600	3,696			
1910	0.92	1	1			
1911	4,352.87	4,204	4,353			
1912	6,801.71	6,540	6,802			
1913	14,626.95	14,004	14,627			
1914	3,365.38	3,207	3,365			
1915	535.94	509	536			
1916	1,388.39	1,312	1,388			
1917	3,998.24	3,761	3,998			
1918	7,123.24	6,674	7,123			
1919	7,362.47	6,871	7,362			
1922	142.59	132	143			
1923	5.87	5	6			
1924	3,016.16	2,763	3,016			
1925	1,176.05	1,073	1,176			
1926	2,904.06	2,640	2,904			
1927	1,333.30	1,208	1,333			
1928	47.77	43	48			
1930	800.19	717	796	4	6.79	1
1931	14.27	13	14			
1936	22.13	19	21	1	8.19	
1937	41,000.48	35,677	39,632	1,368	8.44	162
1938	3,753.85	3,252	3,613	141	8.69	16
1939	2,489.10	2,147	2,385	104	8.94	12
1940	899.22	772	858	41	9.20	4
1941	45.16	39	43	2	9.47	
1942	1,637.95	1,393	1,547	91	9.74	9
1943	665.05	563	625	40	10.02	4
1944	328.94	277	308	21	10.30	2
1945	351.83	294	327	25	10.60	2
1946	3,561.23	2,964	3,293	268	10.90	25

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1947	2,148.33	1,777	1,974	174	11.22	16
1948	3,979.46	3,273	3,636	343	11.54	30
1949	13,333.60	10,897	12,105	1,229	11.88	103
1950	10,891.72	8,844	9,825	1,067	12.22	87
1951	16,240.77	13,098	14,550	1,691	12.58	134
1952	22,175.47	17,757	19,726	2,449	12.95	189
1953	16,931.53	13,457	14,949	1,983	13.34	149
1954	15,653.31	12,345	13,714	1,939	13.74	141
1955	15,577.82	12,187	13,538	2,040	14.15	144
1956	7,925.77	6,149	6,831	1,095	14.57	75
1957	15,896.00	12,225	13,580	2,316	15.01	154
1958	51,863.76	39,528	43,910	7,954	15.46	514
1959	38,310.33	28,927	32,134	6,176	15.92	388
1960	79,132.56	59,167	65,727	13,406	16.40	817
1961	87,014.71	64,404	71,544	15,471	16.89	916
1962	95,233.80	69,755	77,489	17,745	17.39	1,020
1963	198,342.29	143,691	159,622	38,720	17.91	2,162
1964	304,378.60	218,029	242,201	62,178	18.44	3,372
1965	316,466.48	224,058	248,899	67,567	18.98	3,560
1966	363,320.94	254,158	282,336	80,985	19.53	4,147
1967	388,483.83	268,353	298,105	90,379	20.10	4,496
1968	428,769.57	292,357	324,770	104,000	20.68	5,029
1969	604,776.37	406,875	451,984	152,792	21.27	7,183
1970	543,749.06	360,799	400,800	142,949	21.87	6,536
1971	618,766.27	404,766	449,642	169,124	22.48	7,523
1972	437,201.06	281,759	312,997	124,204	23.11	5,374
1973	347,495.74	220,580	245,035	102,461	23.74	4,316
1974	736,448.59	460,111	511,123	225,326	24.39	9,238
1975	285,067.82	175,251	194,681	90,387	25.04	3,610
1976	551,913.46	372,266	413,538	138,375	22.76	6,080
1977	552,250.92	367,136	407,840	144,411	23.28	6,203
1978	784,692.72	513,895	570,870	213,823	23.80	8,984
1979	990,171.79	634,106	704,408	285,764	24.80	11,523
1980	636,078.00	400,856	445,298	190,780	25.33	7,532
1981	777,063.59	481,624	535,021	242,043	25.86	9,360
1982	808,968.37	492,904	547,551	261,417	26.40	9,902
1983	979,178.72	586,038	651,011	328,168	26.95	12,177
1984	1,411,591.82	829,310	921,254	490,338	27.50	17,830
1985	1,014,692.54	584,767	649,599	365,094	28.06	13,011
1986	1,347,368.89	761,129	845,514	501,855	28.62	17,535
1987	3,234,343.97	1,777,919	1,975,034	1,259,310	29.62	42,516
1988	1,358,954.07	731,117	812,175	546,779	30.20	18,105
1989	2,356,513.44	1,239,997	1,377,473	979,040	30.77	31,818



PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1990	1,561,226.59	802,627	891,613	669,614	31.35	21,359
1991	1,893,741.21	950,279	1,055,635	838,106	31.94	26,240
1992	3,129,196.41	1,531,116	1,700,868	1,428,328	32.53	43,908
1993	2,634,030.79	1,255,379	1,394,560	1,239,471	33.13	37,412
1994	2,086,207.01	967,583	1,074,857	1,011,350	33.72	29,993
1995	1,403,848.58	632,715	702,863	700,986	34.33	20,419
1996	1,944,017.03	845,064	938,755	1,005,262	35.33	28,453
1997	2,791,343.42	1,175,993	1,306,373	1,484,970	35.94	41,318
1998	2,697,040.03	1,099,583	1,221,492	1,475,548	36.56	40,360
1999	2,860,591.29	1,126,787	1,251,712	1,608,879	37.18	43,273
2000	3,081,768.43	1,170,764	1,300,564	1,781,204	37.81	47,109
2001	2,377,820.57	869,807	966,241	1,411,580	38.44	36,722
2002	3,454,146.23	1,213,787	1,348,357	2,105,789	39.07	53,898
2003	2,831,871.98	953,774	1,059,517	1,772,355	39.71	44,632
2004	3,079,514.95	991,604	1,101,541	1,977,974	40.36	49,008
2005	3,671,506.57	1,127,153	1,252,118	2,419,389	41.01	58,995
2006	2,742,996.29	800,406	889,146	1,853,850	41.66	44,500
2007	3,123,706.61	863,393	959,116	2,164,591	42.32	51,148
2008	4,055,479.97	1,058,075	1,175,382	2,880,098	42.97	67,026
2009	1,777,463.05	435,656	483,956	1,293,507	43.64	29,640
2010	2,098,694.99	480,811	534,118	1,564,577	44.30	35,318
2011	2,647,974.59	563,754	626,256	2,021,719	44.98	44,947
2012	4,606,368.19	905,151	1,005,503	3,600,865	45.65	78,880
2013	4,802,852.88	869,316	965,695	3,837,158	46.01	83,398
2014	4,064,537.56	666,991	740,939	3,323,599	46.70	71,169
2015	2,035,905.21	299,278	332,458	1,703,447	47.39	35,945
2016	2,671,629.63	348,381	387,005	2,284,625	47.78	47,816
2017	4,271,788.33	484,848	538,602	3,733,186	48.18	77,484
2018	2,179,871.45	208,396	231,501	1,948,370	48.89	39,852
2019	2,463,001.28	192,853	214,234	2,248,767	49.03	45,865
2020	4,097,189.55	246,651	273,997	3,823,193	49.46	77,299
2021	8,932,878.00	375,181	416,777	8,516,101	49.38	172,461
2022	8,857,439.41	206,378	229,259	8,628,180	48.84	176,662
2023	3,931,398.74	27,520	30,571	3,900,828	47.29	82,487
	133,895,759.22	39,761,009	44,160,840	89,734,919		2,169,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 1.62

PEOPLES GAS COMPANY LLC

ACCOUNT 376.20 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2013	3,335,021.85	603,639	670,436	2,664,586	46.01	57,913
2014	3,570,790.03	585,967	650,808	2,919,982	46.70	62,526
2015	2,331,761.76	342,769	380,699	1,951,063	47.39	41,170
2016	10,337,569.88	1,348,019	1,497,187	8,840,383	47.78	185,023
2017	7,280,494.81	826,336	917,776	6,362,719	48.18	132,061
2018	11,127,710.40	1,063,809	1,181,527	9,946,183	48.89	203,440
2019	5,438,742.13	425,854	472,978	4,965,764	49.03	101,280
2020	7,927,690.00	477,247	530,057	7,397,633	49.46	149,568
2021	7,915,452.50	332,449	369,237	7,546,216	49.38	152,819
2022	9,100,538.21	212,043	235,507	8,865,031	48.84	181,512
2023	6,593,762.09	46,156	51,263	6,542,499	47.29	138,348
	74,959,533.66	6,264,288	6,957,475	68,002,059		1,405,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.4 1.88

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1891	38.58	39	39			
1904	265.76	266	266			
1906	26.74	27	27			
1907	159.70	160	160			
1908	58.16	58	58			
1909	83.93	84	84			
1910	20.38	20	20			
1913	99.85	100	100			
1914	22.03	22	22			
1915	92.88	93	93			
1916	22.31	22	22			
1918	132.39	132	132			
1920	46.07	46	46			
1922	44.46	44	44			
1923	30.73	30	31			
1927	23.32	23	23			
1931	106.68	102	107			
1932	304.15	288	304			
1933	229.19	216	229			
1934	219.20	205	219			
1935	10.85	10	11			
1936	59.15	55	59			
1937	30.24	28	30			
1938	153.33	140	153			
1939	453.70	413	454			
1940	94.34	85	94			
1941	66.49	60	66			
1944	91.65	81	91	1	6.39	
1948	288.74	249	279	10	7.58	1
1949	885.58	759	849	37	7.89	5
1950	925.60	788	882	44	8.20	5
1951	4,630.29	3,913	4,379	251	8.52	29
1952	1,217.52	1,022	1,144	74	8.84	8
1953	2,653.41	2,211	2,474	179	9.17	20
1954	4,379.15	3,623	4,054	325	9.50	34
1955	5,952.64	4,888	5,470	483	9.84	49
1956	6,345.15	5,168	5,783	562	10.20	55
1957	4,645.21	3,754	4,201	444	10.55	42
1958	5,961.46	4,778	5,347	614	10.92	56
1959	10,109.78	8,033	8,989	1,121	11.30	99
1960	10,276.61	8,094	9,057	1,220	11.68	104
1961	10,863.45	8,477	9,486	1,377	12.08	114
1962	11,190.45	8,651	9,681	1,509	12.48	121

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1963	25,629.55	19,618	21,953	3,677	12.90	285
1964	5,050.20	3,826	4,281	769	13.33	58
1965	17,804.99	13,351	14,940	2,865	13.76	208
1966	10,483.82	7,775	8,700	1,784	14.21	126
1967	15,609.16	11,446	12,808	2,801	14.67	191
1968	17,388.89	12,602	14,102	3,287	15.14	217
1969	12,198.93	8,734	9,773	2,426	15.62	155
1970	30,340.22	21,453	24,006	6,334	16.11	393
1971	17,164.64	11,981	13,407	3,758	16.61	226
1972	22,685.21	15,624	17,483	5,202	17.12	304
1973	14,216.15	9,657	10,806	3,410	17.64	193
1974	12,667.42	8,483	9,493	3,174	18.17	175
1975	15,657.01	10,328	11,557	4,100	18.72	219
1976	26,316.65	19,240	21,530	4,787	17.35	276
1977	13,067.99	9,472	10,599	2,469	17.53	141
1978	6,410.51	4,575	5,119	1,292	18.13	71
1979	14,020.07	9,845	11,017	3,003	18.73	160
1980	16,391.10	11,321	12,668	3,723	19.33	193
1981	145,073.43	99,100	110,894	34,179	19.56	1,747
1982	71,617.91	48,056	53,775	17,843	20.18	884
1983	182,908.14	120,482	134,820	48,088	20.81	2,311
1984	137,642.71	89,495	100,146	37,497	21.07	1,780
1985	73,804.90	47,043	52,642	21,163	21.71	975
1986	140,263.99	87,581	98,004	42,260	22.36	1,890
1987	136,905.45	84,169	94,186	42,719	22.66	1,885
1988	94,375.11	56,757	63,512	30,863	23.31	1,324
1989	245,526.03	145,130	162,402	83,124	23.64	3,516
1990	230,154.92	132,822	148,629	81,526	24.30	3,355
1991	226,675.93	127,596	142,781	83,895	24.98	3,358
1992	273,099.57	150,642	168,570	104,530	25.33	4,127
1993	231,037.08	124,067	138,832	92,205	26.01	3,545
1994	98,488.33	51,706	57,859	40,629	26.39	1,540
1995	260,498.78	132,802	148,607	111,892	27.08	4,132
1996	38,448.52	19,117	21,392	17,057	27.48	621
1997	60,186.12	28,980	32,429	27,757	28.18	985
1998	33,515.25	15,688	17,555	15,960	28.60	558
1999	93,768.50	42,374	47,417	46,352	29.31	1,581
2000	138,834.51	60,782	68,016	70,819	29.75	2,380
2001	162,127.31	68,288	76,415	85,712	30.46	2,814
2002	252,432.07	102,588	114,797	137,635	30.92	4,451
2003	228,070.17	88,765	99,329	128,741	31.65	4,068
2004	204,756.77	76,538	85,646	119,111	32.11	3,709
2005	163,769.63	58,613	65,588	98,182	32.59	3,013

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
2006	194,358.88	66,393	74,294	120,065	33.09	3,628
2007	152,695.09	49,366	55,241	97,454	33.84	2,880
2008	55,371.95	16,966	18,985	36,387	34.34	1,060
2009	75,463.62	21,809	24,404	51,060	34.85	1,465
2010	209,602.32	56,844	63,609	145,993	35.38	4,126
2011	206,776.70	52,335	58,563	148,214	35.91	4,127
2012	71,162.81	16,766	18,761	52,402	36.23	1,446
2013	105,451.73	22,841	25,559	79,893	36.78	2,172
2014	192,216.37	37,886	42,395	149,821	37.34	4,012
2015	129,360.53	23,026	25,766	103,595	37.71	2,747
2016	101,947.51	16,148	18,070	83,878	38.08	2,203
2017	373,603.31	51,595	57,735	315,868	38.48	8,209
2018	502,367.59	59,179	66,222	436,146	38.69	11,273
2019	190,279.15	18,400	20,590	169,689	38.94	4,358
2020	264,248.17	19,924	22,295	241,953	38.85	6,228
2021	1,105,955.33	58,726	65,715	1,040,240	38.65	26,914
2022	1,295,445.30	38,863	43,488	1,251,957	37.74	33,173
2023	1,035,063.08	9,626	10,772	1,024,291	35.64	28,740
	10,561,764.38	2,972,462	3,326,008	7,235,756		213,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 2.02

PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
1973	43,258.93	32,989	35,246	8,013	11.87	675
1974	85,147.80	64,133	68,521	16,627	12.34	1,347
1975	109,330.35	81,298	86,860	22,470	12.82	1,753
1976	116,613.48	92,953	99,312	17,301	12.01	1,441
1977	158,981.43	124,769	133,305	25,676	12.66	2,028
1978	176,543.56	137,157	146,540	30,004	12.97	2,313
1979	238,023.75	181,874	194,317	43,707	13.64	3,204
1980	214,277.09	161,865	172,939	41,338	13.98	2,957
1981	213,874.32	159,636	170,557	43,317	14.33	3,023
1982	236,098.67	173,013	184,849	51,250	15.01	3,414
1983	221,974.64	160,488	171,468	50,507	15.39	3,282
1984	283,528.57	200,993	214,744	68,785	16.08	4,278
1985	281,714.69	196,750	210,210	71,505	16.48	4,339
1986	365,966.05	250,284	267,407	98,559	17.18	5,737
1987	576,468.78	387,791	414,321	162,148	17.60	9,213
1988	323,918.42	213,009	227,582	96,336	18.31	5,261
1989	964,039.47	622,577	665,170	298,869	18.74	15,948
1990	988,225.14	622,779	665,385	322,840	19.46	16,590
1991	1,004,925.03	620,642	663,102	341,823	19.92	17,160
1992	1,299,813.03	781,838	835,326	464,487	20.65	22,493
1993	1,420,914.13	835,782	892,961	527,953	21.12	24,998
1994	1,083,091.07	619,203	661,565	421,526	21.85	19,292
1995	1,004,839.37	560,399	598,738	406,101	22.34	18,178
1996	1,115,656.76	603,124	644,386	471,271	23.09	20,410
1997	1,179,061.92	620,187	662,616	516,446	23.58	21,902
1998	1,243,283.05	632,085	675,328	567,955	24.34	23,334
1999	1,148,760.89	566,339	605,084	543,677	24.85	21,878
2000	1,205,462.30	572,474	611,639	593,823	25.61	23,187
2001	1,007,351.60	462,173	493,792	513,560	26.14	19,647
2002	928,512.26	408,824	436,793	491,719	26.91	18,273
2003	1,096,836.33	464,510	496,289	600,547	27.45	21,878
2004	1,165,066.23	471,153	503,386	661,680	28.23	23,439
2005	876,139.37	339,066	362,263	513,876	28.78	17,855
2006	766,746.97	281,703	300,975	465,772	29.56	15,757
2007	901,696.45	314,872	336,413	565,283	30.13	18,761
2008	948,157.84	313,461	334,906	613,252	30.71	19,969
2009	638,224.79	197,977	211,521	426,704	31.50	13,546
2010	571,047.33	166,175	177,544	393,503	32.08	12,266
2011	735,894.65	199,648	213,307	522,588	32.68	15,991
2012	902,866.25	225,807	241,255	661,611	33.48	19,761
2013	2,725,324.96	626,280	669,126	2,056,199	34.08	60,334
2014	2,455,059.27	513,107	548,210	1,906,849	34.69	54,968
2015	1,993,134.97	374,311	399,919	1,593,216	35.31	45,121

PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,716,894.29	285,520	305,053	1,411,841	35.94	39,283
2017	2,140,560.88	310,167	331,387	1,809,174	36.39	49,716
2018	2,934,482.97	359,181	383,754	2,550,729	37.03	68,883
2019	1,837,333.18	183,733	196,303	1,641,030	37.50	43,761
2020	2,289,313.66	176,964	189,070	2,100,244	37.82	55,533
2021	2,982,772.08	161,070	172,089	2,810,683	37.99	73,985
2022	2,098,431.22	62,953	67,260	2,031,171	37.74	53,820
2023	1,260,128.26	11,341	12,117	1,248,011	36.57	34,127
	52,275,768.50	17,186,427	18,362,210	33,913,558		1,096,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.10

PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
1957	102.72	103	103			
1964	10,738.43	10,738	10,738			
1966	17.59	18	18			
1968	280.02	276	257	23	0.37	23
1969	19,276.44	18,795	17,492	1,784	0.70	1,784
1970	84.51	81	75	10	1.03	10
1971	603.98	574	534	70	1.37	51
1972	782.60	735	684	99	1.69	59
1973	927.23	862	802	125	1.96	64
1974	63.69	59	55	9	2.19	4
1975	30,014.55	27,420	25,519	4,496	2.42	1,858
1976	609.17	577	537	72	2.59	28
1977	891.32	839	781	110	2.85	39
1978	1,267.49	1,191	1,108	159	2.91	55
1979	11,184.37	10,423	9,701	1,483	3.23	459
1980	5,461.05	5,045	4,695	766	3.56	215
1981	2,356.50	2,166	2,016	340	3.71	92
1982	301.87	276	257	45	3.88	12
1983	1,858.29	1,680	1,564	294	4.28	69
1984	378.15	339	316	62	4.50	14
1985	118.15	105	98	20	4.75	4
1988	16,908.19	14,568	13,558	3,350	5.65	593
1989	9,262.92	7,881	7,335	1,928	5.99	322
1990	78,927.58	66,489	61,880	17,048	6.20	2,750
1991	76,899.33	63,819	59,395	17,504	6.59	2,656
1992	204,886.60	167,946	156,304	48,583	6.86	7,082
1993	326,914.96	263,297	245,046	81,869	7.29	11,230
1994	294,337.78	233,498	217,313	77,025	7.60	10,135
1995	317,498.56	246,823	229,714	87,785	8.07	10,878
1996	465,480.29	355,348	330,716	134,764	8.42	16,005
1997	729,425.14	545,902	508,062	221,363	8.80	25,155
1998	518,084.54	379,445	353,143	164,942	9.20	17,928
1999	640,524.33	458,167	426,408	214,116	9.62	22,257
2000	508,183.82	354,357	329,794	178,390	10.06	17,733
2001	556,326.73	377,356	351,199	205,128	10.51	19,517
2002	542,266.17	356,974	332,230	210,036	10.99	19,112
2003	632,204.86	402,904	374,976	257,229	11.48	22,407
2004	932,628.02	573,753	533,982	398,646	11.99	33,248
2005	788,218.03	468,202	435,748	352,470	12.42	28,379
2006	974,088.29	556,789	518,194	455,894	12.86	35,451
2007	1,216,941.07	664,937	618,845	598,096	13.42	44,568
2008	947,424.03	494,271	460,010	487,414	13.90	35,066
2009	557,271.90	277,076	257,870	299,402	14.32	20,908



PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
2010	402,386.46	189,122	176,013	226,373	14.85	15,244
2011	599,058.80	265,323	246,931	352,128	15.30	23,015
2012	615,116.12	254,843	237,178	377,938	15.79	23,935
2013	260,771.52	100,475	93,510	167,262	16.22	10,312
2014	679,299.64	241,016	224,309	454,991	16.67	27,294
2015	743,729.51	240,522	223,850	519,880	17.09	30,420
2016	1,099,997.73	320,099	297,911	802,087	17.46	45,939
2017	1,404,318.23	361,191	336,154	1,068,164	17.81	59,976
2018	1,912,631.83	423,839	394,460	1,518,172	18.14	83,692
2019	1,682,377.59	311,913	290,292	1,392,086	18.31	76,029
2020	415,475.65	61,033	56,802	358,674	18.39	19,504
2021	367,161.34	38,919	36,221	330,940	18.28	18,104
2022	559,541.45	34,748	32,340	527,201	17.63	29,904
2023	353,257.71	7,171	6,674	346,584	16.09	21,540
	22,517,144.84	10,262,318	9,551,717	12,965,428		893,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 3.97

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1936	329.67	303	330			
1938	457.28	416	457			
1959	62.97	50	63			
1964	132.21	100	126	6	12.20	
1965	242.88	182	229	14	12.58	1
1966	255.85	189	238	18	12.97	1
1967	475.28	348	438	37	13.37	3
1968	717.92	520	654	64	13.79	5
1970	1,282.59	907	1,141	142	14.64	10
1971	3,027.09	2,114	2,660	367	15.08	24
1972	1,669.35	1,151	1,448	221	15.53	14
1973	2,378.16	1,617	2,035	343	16.00	21
1974	1,503.80	1,008	1,268	236	16.47	14
1975	681.42	450	566	115	16.95	7
1976	1,578.91	1,184	1,490	89	15.72	6
1977	2,742.92	2,039	2,566	177	15.94	11
1978	419.70	307	386	34	16.56	2
1979	3,000.26	2,173	2,735	265	16.81	16
1980	5,135.10	3,680	4,631	504	17.07	30
1981	8,384.49	5,904	7,430	954	17.71	54
1982	5,487.52	3,818	4,805	683	18.01	38
1983	3,634.53	2,482	3,123	512	18.66	27
1984	17,189.07	11,580	14,572	2,617	18.97	138
1985	13,263.50	8,758	11,021	2,242	19.64	114
1986	51,881.76	33,744	42,463	9,419	19.98	471
1987	153,591.63	98,329	123,737	29,855	20.33	1,469
1988	98,912.84	61,919	77,919	20,994	21.01	999
1989	90,602.07	55,720	70,118	20,484	21.39	958
1990	63,899.98	38,570	48,537	15,363	21.78	705
1991	60,953.52	36,078	45,401	15,553	22.18	701
1992	111,028.95	64,019	80,561	30,468	22.89	1,331
1993	148,481.71	83,759	105,402	43,080	23.31	1,848
1994	60,376.20	33,279	41,878	18,498	23.75	779
1995	44,641.88	24,017	30,223	14,419	24.19	596
1996	62,019.37	32,517	40,919	21,100	24.65	856
1997	63,402.54	32,348	40,707	22,696	25.12	904
1998	116,437.07	57,729	72,646	43,791	25.59	1,711
1999	67,986.92	32,695	41,143	26,844	26.09	1,029
2000	128,514.59	59,836	75,298	53,217	26.59	2,001
2001	129,550.75	58,298	73,362	56,189	27.09	2,074
2002	102,391.67	44,428	55,908	46,484	27.61	1,684
2003	88,566.60	36,968	46,521	42,046	28.14	1,494
2004	95,054.79	38,079	47,919	47,136	28.68	1,644

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
2005	158,998.04	61,230	77,052	81,946	29.00	2,826
2006	118,424.92	43,509	54,752	63,673	29.56	2,154
2007	107,643.49	37,761	47,518	60,125	29.92	2,010
2008	82,018.39	27,370	34,442	47,576	30.29	1,571
2009	109,763.35	34,674	43,634	66,129	30.68	2,155
2010	63,943.75	19,030	23,947	39,997	31.08	1,287
2011	59,289.96	16,518	20,786	38,504	31.50	1,222
2012	91,374.79	23,776	29,920	61,455	31.75	1,936
2013	472,913.81	113,972	143,423	329,491	32.03	10,287
2014	130,669.94	28,865	36,324	94,346	32.33	2,918
2015	142,123.92	28,439	35,788	106,336	32.65	3,257
2016	179,142.64	32,102	40,397	138,746	32.83	4,226
2017	184,414.19	29,119	36,643	147,771	32.89	4,493
2018	222,318.68	30,213	38,020	184,299	32.86	5,609
2019	210,620.08	23,779	29,924	180,696	32.73	5,521
2020	225,112.48	20,035	25,212	199,900	32.42	6,166
2021	285,617.80	18,251	22,967	262,651	31.73	8,278
	4,656,737.54	1,562,255	1,965,823	2,690,915		89,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.0 1.93

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1928	403,183.99	378,654	398,194	4,990	4.36	1,144
1955	816.00	754	793	23	4.62	5
1966	1,714.01	1,566	1,647	67	4.69	14
1967	4,033.87	3,681	3,871	163	4.69	35
1971	2,423.95	2,199	2,312	111	4.71	24
1978	2,965.69	2,679	2,817	148	4.84	31
1979	7,209.68	6,528	6,865	345	4.61	75
1983	1,415.10	1,268	1,333	82	4.68	18
1986	24,242.49	21,535	22,646	1,596	4.67	342
1988	1,663.50	1,468	1,544	120	4.67	26
1989	8,175.76	7,179	7,549	626	4.74	132
1990	1,603.25	1,404	1,476	127	4.71	27
1994	10,808.86	9,300	9,780	1,029	4.73	218
1996	1,872.50	1,592	1,674	198	4.78	41
2000	36,551.82	30,316	31,880	4,671	4.77	979
2003	2,236.36	1,809	1,902	334	4.77	70
2004	14,627.63	11,720	12,325	2,303	4.76	484
2005	4,426.56	3,506	3,687	740	4.77	155
2006	11,289.27	8,837	9,293	1,996	4.76	419
2007	61,350.64	47,314	49,756	11,595	4.80	2,416
2008	5,798.25	4,406	4,633	1,165	4.79	243
2009	3,228.95	2,415	2,540	689	4.77	144
2011	152,948.60	109,787	115,452	37,496	4.78	7,844
2012	237,398.86	166,227	174,805	62,594	4.78	13,095
2013	38,003.92	25,850	27,184	10,820	4.78	2,264
2017	4,950.00	2,787	2,931	2,019	4.79	422
2019	11,891.11	5,539	5,825	6,066	4.78	1,269
2020	15,909.12	6,343	6,670	9,239	4.78	1,933
2021	179,697.06	56,101	58,996	120,701	4.77	25,304
2023	435,887.85	28,769	30,254	405,634	4.72	85,939
	1,688,324.65	951,533	1,000,636	687,689		145,112

BUTLER WAREHOUSE AND AUTOMOTIVE SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2033  
NET SALVAGE PERCENT.. 0

1940	99,297.14	87,267	91,770	7,527	8.45	891
1950	2,089.08	1,811	1,904	185	8.80	21

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WAREHOUSE AND AUTOMOTIVE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1957	1,584.70	1,357	1,427	158	9.00	18
1960	1,172.09	998	1,050	123	9.07	14
1961	410.75	349	367	44	9.10	5
1971	7,858.93	6,511	6,847	1,012	9.30	109
1974	104.70	86	90	14	9.34	1
1976	1,063.75	888	934	130	9.33	14
1977	63.84	53	56	8	9.39	1
1978	8,785.32	7,262	7,637	1,149	9.48	121
1985	4,473.00	3,585	3,770	703	9.45	74
1987	47,728.98	37,801	39,752	7,977	9.50	840
1988	9,152.80	7,210	7,582	1,571	9.48	166
1989	1,694.41	1,326	1,394	300	9.50	32
1990	20,116.53	15,612	16,418	3,699	9.57	387
1993	49,669.45	37,759	39,708	9,962	9.52	1,046
1995	16,022.61	11,959	12,576	3,446	9.57	360
1996	18,504.54	13,723	14,431	4,073	9.47	430
1997	3,342.55	2,449	2,575	767	9.55	80
1998	16,424.70	11,905	12,519	3,905	9.56	408
2002	3,847.80	2,647	2,784	1,064	9.60	111
2005	2,872.73	1,879	1,976	897	9.61	93
2010	5,517.06	3,189	3,354	2,163	9.61	225
2013	238,557.78	122,714	129,046	109,511	9.60	11,407
2014	56,812.82	27,759	29,191	27,621	9.59	2,880
2017	434,193.76	170,030	178,804	255,390	9.58	26,659
2019	613,778.79	186,466	196,088	417,690	9.55	43,737
2021	34,970.70	6,494	6,829	28,142	9.50	2,962
2022	14,050.41	1,548	1,628	12,423	9.42	1,319
	1,714,161.72	772,637	812,508	901,654		94,411

BUTLER WELDING, STORAGE AND RADIO SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. 0

1970	76,065.13	66,609	70,046	6,019	6.57	916
1972	1,375.00	1,199	1,261	114	6.59	17
1986	11,191.91	9,484	9,973	1,219	6.69	182
1988	14,573.97	12,249	12,881	1,693	6.67	254
1990	7,718.75	6,426	6,758	961	6.67	144

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WELDING, STORAGE AND RADIO SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1991	14,753.75	12,197	12,826	1,927	6.74	286
1992	29,439.75	24,223	25,473	3,967	6.71	591
1996	13,215.13	10,591	11,138	2,078	6.73	309
2000	3,181.25	2,469	2,596	585	6.68	88
2002	3,275.40	2,489	2,617	658	6.69	98
2004	1,119.19	828	871	248	6.74	37
2007	1,277.84	903	950	328	6.72	49
2012	34,948.75	21,815	22,941	12,008	6.72	1,787
2017	24,400.00	11,675	12,277	12,123	6.72	1,804
2021	4,260.35	1,042	1,096	3,165	6.69	473
	240,796.17	184,199	193,704	47,092		7,035

TARENTUM GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2024  
NET SALVAGE PERCENT.. 0

1966	63,790.24	62,761	63,790
1972	3,834.59	3,767	3,835
1974	940.00	923	940
1975	4,390.52	4,309	4,391
1979	14,518.41	14,235	14,518
1985	2,084.86	2,037	2,085
1986	30,754.00	30,062	30,754
1992	3,544.98	3,458	3,545
1993	5,540.63	5,399	5,541
1994	1,728.79	1,679	1,729
1995	9,736.43	9,462	9,736
2002	22,444.54	21,616	22,445
2004	403,589.41	386,760	403,589
2005	24,609.69	23,517	24,610
2006	36,164.06	34,519	36,164
2007	5,235.62	4,977	5,236
2012	34,744.46	32,319	34,744
	667,651.23	641,800	667,651

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
ALABRAN GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	62,569.44	60,258	62,569			
1971	1,283.57	1,235	1,284			
1975	6,034.09	5,793	6,034			
1981	16,499.35	15,793	16,499			
1985	4,072.63	3,886	4,073			
1986	15,847.00	15,078	15,847			
1988	14,972.72	14,217	14,973			
1992	1,226.29	1,158	1,226			
1995	17,159.18	16,095	17,159			
1996	7,878.80	7,384	7,879			
2003	1,868.53	1,715	1,869			
2005	5,658.55	5,140	5,659			
2006	1,158.55	1,048	1,159			
2007	6,818.72	6,129	6,819			
2010	1,578.25	1,386	1,547	32	1.83	17
2011	31,794.42	27,658	30,864	930	1.82	511
	196,420.09	183,973	195,458	962		528

HOME GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. 0

1970	54,725.21	40,760	43,305	11,421	15.13	755
1971	1,851.86	1,373	1,459	393	15.18	26
1985	4,072.62	2,891	3,071	1,001	15.60	64
1987	14,396.71	10,049	10,676	3,720	15.65	238
1989	89,302.73	61,333	65,162	24,141	15.58	1,549
1990	8,907.58	6,056	6,434	2,474	15.61	158
1992	5,149.94	3,419	3,632	1,518	15.78	96
1993	5,663.25	3,724	3,956	1,707	15.71	109
1995	15,591.50	10,013	10,638	4,953	15.69	316
1996	20,668.06	13,083	13,900	6,768	15.75	430
2003	1,868.54	1,044	1,109	759	15.94	48
2004	1,119.19	611	649	470	15.92	30
2007	1,267.19	637	677	590	15.99	37
2019	93,732.62	19,525	20,744	72,989	15.83	4,611

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
HOME GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2020	140,160.49	23,435	24,898	115,263	15.77	7,309
2021	2,107.48	257	273	1,834	15.63	117
2023	28,110.02	616	654	27,456	14.86	1,848
	488,694.99	198,826	211,238	277,457		17,741

WALKCHALK GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1960	53,582.50	51,857	53,583			
1961	410.75	397	411			
1973	7,800.00	7,498	7,800			
1976	2,912.28	2,802	2,912			
1979	11,350.08	10,878	11,350			
1984	2,931.27	2,801	2,931			
1987	11,978.91	11,394	11,979			
1991	4,070.94	3,850	4,071			
1992	1,987.83	1,877	1,988			
1996	9,203.44	8,625	9,203			
1999	2,122.54	1,975	2,123			
2004	1,119.19	1,021	1,119			
2006	44,003.82	39,810	43,963	41	1.81	23
2007	2,740.61	2,464	2,721	20	1.82	11
2009	4,035.25	3,573	3,946	90	1.83	49
2011	3,788.80	3,296	3,640	149	1.82	82
	164,038.21	154,118	163,739	299		165

ANDERSON GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

1966	25,475.19	24,135	25,475			
1967	580.41	549	580			
1979	14,837.92	13,960	14,838			
1981	43,038.75	40,289	42,873	166	2.88	58
1982	5,226.44	4,884	5,197	29	2.89	10



PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
ANDERSON GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	8,103.37	7,530	8,013	91	2.83	32
1987	14,133.57	13,137	13,979	154	2.74	56
1992	1,901.06	1,742	1,854	47	2.85	16
1993	3,125.00	2,856	3,039	86	2.84	30
2004	4,637.50	4,044	4,303	334	2.81	119
2007	15,716.32	13,390	14,249	1,468	2.81	522
2009	3,641.80	3,039	3,234	408	2.81	145
2012	6,422.35	5,128	5,457	966	2.82	343
	146,839.68	134,683	143,091	3,749		1,331

OTHER

SURVIVOR CURVE.. IOWA 55-R2  
NET SALVAGE PERCENT.. 0

1957	3,267.93	2,641	3,268			
1958	2,524.69	2,023	2,525			
1974	2,884.42	1,932	2,884			
1978	802.85	573	803			
1982	2,957.32	1,984	2,957			
1984	4,054.25	2,636	4,039	16	21.07	1
1985	10,230.11	6,521	9,991	239	21.71	11
2003	4,886.81	1,902	2,914	1,973	31.65	62
2007	4,987.09	1,612	2,470	2,517	33.84	74
2012	50,976.41	12,010	18,400	32,576	36.23	899
2013	90,993.46	19,709	30,196	60,798	36.78	1,653
2014	1,202.96	237	363	840	37.34	22
2020	10,479.37	790	1,210	9,269	38.85	239
2021	71,279.85	3,785	5,799	65,481	38.65	1,694
2022	8,468.48	254	389	8,079	37.74	214
2023	513,489.98	4,775	7,316	506,174	35.64	14,202
	783,485.98	63,384	95,523	687,963		19,071
	6,090,412.72	3,285,153	3,483,548	2,606,865		285,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.69

PEOPLES GAS COMPANY LLC

ACCOUNT 391.10 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						
NET SALVAGE PERCENT.. 0						
1993	550.95	551	551			
1995	472.76	473	473			
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	49,898.90	40,335	49,090	809	3.83	211
2008	1,672.84	1,269	1,544	129	4.83	27
2009	1,248.83	885	1,077	172	5.83	30
2010	3,965.54	2,611	3,178	788	6.83	115
2011	6,120.39	3,723	4,531	1,589	7.83	203
2012	11,373.26	6,350	7,728	3,645	8.83	413
2013	85,436.40	43,430	52,858	32,578	9.83	3,314
	203,500.19	137,898	163,790	39,710		4,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 2.12

PEOPLES GAS COMPANY LLC

ACCOUNT 391.20 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)
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SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2012	9,207.66	9,208	9,208			
2013	48,423.28	48,423	48,423			
2019	6,450.00	2,688	6,450			
2020	6,996.39	2,216	25,198	18,202-		
	71,077.33	62,535	89,279	18,202-		

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

PEOPLES GAS COMPANY LLC

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER 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.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	34,425.52	34,426	89,595	55,169-		
	34,425.52	34,426	89,595	55,169-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES GAS COMPANY LLC

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT 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 9-L3						
NET SALVAGE PERCENT.. 0						
1999	6,472.44	6,472	6,472			
2004	38,379.35	37,811	32,386	5,993	0.29	5,993
2007	46,141.50	43,641	37,380	8,762	0.93	8,762
2008	0.01					
2014	173,138.78	138,719	118,817	54,322	2.27	23,930
2015	33,473.55	25,888	22,174	11,300	2.39	4,728
2016	105,034.00	77,011	65,962	39,072	2.61	14,970
2017	541,303.26	365,163	312,772	228,531	2.97	76,946
2018	685,011.09	407,719	349,222	335,789	3.51	95,666
2019	540,328.77	269,030	230,431	309,898	4.20	73,785
2020	961,032.03	373,457	319,876	641,156	4.98	128,746
2021	2,120,785.55	573,460	491,184	1,629,602	5.85	278,564
2022	610,287.63	89,590	76,737	533,551	6.78	78,695
2023	532,010.66	22,344	19,138	512,873	7.60	67,483
	6,393,398.62	2,430,305	2,082,551	4,310,848		858,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 13.42

PEOPLES GAS COMPANY LLC

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY 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 14-S1						
NET SALVAGE PERCENT.. 0						
1998	84,219.71	82,030	37,561	46,659	0.67	46,659
2002	810.66	746	342	469	1.82	258
2003	59,894.12	54,234	24,834	35,060	2.10	16,695
2011	0.01					
2016	322,239.35	168,112	76,978	245,261	6.57	37,330
2017	446,701.09	208,788	95,603	351,098	7.03	49,943
2018	901,310.79	367,374	168,219	733,092	7.51	97,615
2019	390,146.92	133,313	61,043	329,104	8.03	40,984
2020	923,121.52	248,135	113,620	809,502	8.61	94,019
2021	24,740.10	4,696	2,150	22,590	9.25	2,442
2023	137,969.26	4,180	1,914	136,055	10.67	12,751
	3,291,153.53	1,271,608	582,264	2,708,890		398,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						12.11

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
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 GAS COMPANY LLC

ACCOUNT 394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS AND WORK 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						
NET SALVAGE PERCENT.. 0						
2008	191,868.69	191,869	191,869			
2009	251,475.48	237,504	233,827	17,648	0.83	17,648
2010	287,460.88	252,327	248,421	39,040	1.83	21,333
2011	223,895.39	181,604	178,792	45,103	2.83	15,937
2012	234,880.05	174,854	172,147	62,733	3.83	16,379
2013	191,038.12	129,482	127,477	63,561	4.83	13,160
2014	54,908.82	33,555	33,036	21,873	5.83	3,752
2015	27,411.96	14,924	14,693	12,719	6.83	1,862
2016	162,142.32	77,468	76,269	85,873	7.83	10,967
2017	1,119.95	460	453	667	8.83	76
2018	30,205.91	10,404	10,243	19,963	9.83	2,031
2019	27,535.56	7,649	7,531	20,005	10.83	1,847
2020	54,112.57	11,424	11,247	42,866	11.83	3,623
2021	186,955.14	27,004	26,585	160,370	12.83	12,500
2022	391,734.22	30,469	29,997	361,737	13.83	26,156
2023	6,209.77	138	136	6,074	14.67	414
	2,322,954.83	1,381,135	1,362,723	960,232		147,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 6.36



PEOPLES GAS COMPANY LLC

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 18-L2.5						
NET SALVAGE PERCENT.. 0						
1961	1,382.14	1,382	1,382			
1962	500.32	500	500			
1975	249.00	241	188	61	0.58	61
1985	8,150.85	7,715	6,010	2,141	2.16	991
1987	5,373.47	5,033	3,921	1,452	2.44	595
1988	1,400.00	1,305	1,017	383	2.57	149
1989	14,875.00	13,823	10,769	4,106	2.60	1,579
1991	819.84	752	586	234	2.92	80
1992	101,443.89	92,324	71,923	29,521	3.08	9,585
1993	41,878.30	37,774	29,427	12,451	3.28	3,796
1994	90,019.55	80,604	62,793	27,227	3.41	7,984
1999	1,460.15	1,235	962	498	4.41	113
2000	75,392.50	62,877	48,983	26,410	4.61	5,729
2001	81,422.14	66,962	52,166	29,256	4.79	6,108
2002	12,198.78	9,890	7,705	4,494	4.94	910
2003	74,205.44	59,409	46,282	27,923	5.02	5,562
2007	17,270.13	12,899	10,049	7,221	5.48	1,318
2008	45,564.61	33,239	25,894	19,671	5.62	3,500
2013	185,882.26	108,295	84,365	101,517	7.28	13,945
2014	269,463.49	145,241	113,148	156,315	7.84	19,938
2015	175,211.29	86,134	67,101	108,110	8.45	12,794
2016	83,278.00	36,709	28,598	54,680	9.09	6,015
2017	51,960.00	20,057	15,625	36,335	9.81	3,704
2018	127,125.53	41,773	32,543	94,583	10.56	8,957
2019	33,512.68	9,008	7,018	26,495	11.34	2,336
2020	327,600.05	67,748	52,778	274,822	12.15	22,619
2021	210,732.09	30,135	23,476	187,256	12.98	14,427
2022	706,486.30	54,753	42,654	663,832	13.89	47,792
2023	39,506.40	877	683	38,823	14.68	2,645
	2,784,364.20	1,088,694	848,546	1,935,818		203,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 7.30

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
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 GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
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	75,164	11,494	0.83	11,494
2010	64,622.48	56,724	52,095	12,527	1.83	6,845
2011	33,696.54	27,332	25,102	8,595	2.83	3,037
2012	3,137.18	2,335	2,144	993	3.83	259
2013	572,369.14	387,940	356,283	216,086	4.83	44,738
2014	327,931.95	200,402	184,048	143,884	5.83	24,680
2015	91,070.54	49,582	45,536	45,535	6.83	6,667
2016	108,857.64	52,010	47,766	61,092	7.83	7,802
2018	25,970.74	8,945	8,215	17,756	9.83	1,806
2019	105,310.54	29,253	26,866	78,445	10.83	7,243
2020	74,963.75	15,826	14,534	60,430	11.83	5,108
2021	70,789.04	10,225	9,391	61,398	12.83	4,786
	1,744,950.46	1,101,991	1,026,718	718,232		124,465

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 7.13

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## **PART III. EXPERIENCED NET SALVAGE**

PEOPLES GAS COMPANY LLC

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	2,656,389.42			
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
365.20		600.00		600.00-
367.00	1,880.14	92,473.00		92,473.00-
369.00	24,716.03			
375.02	1,021.34			
376.00	190,906.51	164,351.00	4,091.00	160,260.00-
378.00	18,005.38	2,755.00		2,755.00-
380.00	89,247.85	235,141.00		235,141.00-
381.00	2,130,907.80			
382.10	10,777.23	12,098.00		12,098.00-
391.01	7,968.52			
391.02	382,055.48			
391.03	3,778.28			
392.00	765,488.22		96,263.00	96,263.00
394.20	191,196.57		5,700.00	5,700.00
396.00	74,205.44		15,000.00	15,000.00
397.20	34,824.07			
399.00	1,021.34			
	6,595,975.64	603,831.00	126,894.00	476,937.00-

PEOPLES GAS COMPANY LLC

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			
352.00	5,127.00	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
365.20	12,922.71			
366.01	2,598.75			
366.03	1,125.00			
367.00	14,289.08	104,641.00		104,641.00-
368.00	83,169.32	27,275.00		27,275.00-
375.02	4,244.02			
376.00	224,469.74	227,525.00	2,643.00	224,882.00-
378.00	16,212.01			
380.00	38,621.82	335,890.00		335,890.00-
381.00	738,574.24			
382.10	3,852.68	8,747.00		8,747.00-
390.00	27,583.67			
391.01	60,102.55			
391.02	120,825.79			
391.03	2,154.29			
392.00	1,113,880.79		146,103.00	146,103.00
396.00	38,744.45		500.00	500.00
397.20	30,568.40			
398.00	30,182.42			
399.00	4,244.02			
	3,287,226.63	923,685.00	149,710.00	773,975.00-

PEOPLES GAS COMPANY LLC

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			
351.00	798.05			
353.00	2,549.00			
355.00	12,378.93			
367.00	37,945.19	99,744.00		99,744.00-
368.00		31,881.00		31,881.00-
369.00	3,021.94			
375.02	3,080.25			
376.00	415,086.13	342,321.00	8,316.00	334,005.00-
378.00	11,443.00	4,249.00		4,249.00-
380.00	58,211.24	424,224.00		424,224.00-
382.10	5,055.86	9,887.00		9,887.00-
390.00	26,280.74			
391.01	9,316.58			
391.02	313,487.14			
391.03	14,189.00			
392.00	961,032.06		139,251.00	139,251.00
394.20	501,795.32			
396.00	43,163.20			
397.20	20,196.94			
	3,215,881.67	912,306.00	147,567.00	764,739.00-

PEOPLES GAS COMPANY LLC

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			
352.00		1,982.00		1,982.00-
354.00	1,857.17			
367.00	14,445.28	215,555.00		215,555.00-
369.00	33,570.20			
375.02	7,739.40			
376.00	1,030,456.79	241,723.00	5,566.00	236,157.00-
378.00	54,750.28	56,011.00		56,011.00-
380.00		189,733.00		189,733.00-
381.00	414,953.07			
382.10	3,974.15	11,196.00		11,196.00-
390.00	169,838.92			
391.01	9,927.25			
391.02	14,270.00			
391.03	450.32			
392.00	354,682.91		103,133.00	103,133.00
393.00	14,500.38			
394.20	282,035.93			
396.00	108,773.95			
397.20	369,560.42			
	3,265,751.69	716,200.00	108,699.00	607,501.00-
2022 TRANSACTION YEAR				
303.00	1,528,279.18			
352.00	93,477.72			
367.00	22,240.16		6,938.75	6,938.75
369.00	365.05			
375.02	2,349.51			
376.00	429,518.47	46,553.14	10,878.77	35,674.37-
378.00	173,173.04			
380.00	76,596.80			
381.00	342,674.32			
382.10	4,291.40	1,495.00		1,495.00-
391.01	8,457.12			
391.02	9,207.66			
392.00	1,735,740.32		5,643.60	5,643.60
393.00	10,559.15			
394.20	193,490.71			
396.00	260,936.19			
397.20	604,496.46			
	5,495,853.26	48,048.14	23,461.12	24,587.02-
TOTAL	21,860,688.89	3,204,070.14	556,331.12	2,647,739.02-



# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES GAS DIVISION

## 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 GAS DIVISION

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**

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Camp Hill, PA 17011  
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December 14, 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

## TABLE OF CONTENTS

<b>PART I. INTRODUCTION .....</b>	<b>I-1</b>
Scope .....	I-2
Basis of the Study .....	I-2
Depreciation and Amortization.....	I-2
Service Life Estimates.....	I-4
Amortization of Net Salvage.....	I-5
<b>PART II. ESTIMATION OF SURVIVOR CURVES.....</b>	<b>II-1</b>
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis .....	II-9
Schedules of Annual Transactions in Plant Records .....	II-10
Schedule of Plant Exposed to Retirement .....	II-13
Original Life Table .....	II-15
Smoothing the Original Survivor Curve .....	II-17
<b>PART III. SERVICE LIFE CONSIDERATIONS.....</b>	<b>III-1</b>
Field Trips.....	III-2
Judgment.....	III-4
<b>PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....</b>	<b>IV-1</b>
Group Depreciation Procedures .....	IV-2
Remaining Life Annual Accruals.....	IV-3
Average Service Life Procedure .....	IV-3
Equal Life Group Procedure .....	IV-4
Calculation of Annual and Accrued Amortization .....	IV-7
Amortization of Net Salvage.....	IV-9
<b>PART V. RESULTS OF STUDY .....</b>	<b>V-1</b>
Description of Summary Tabulations.....	V-2
Description of Detailed Tabulations.....	V-2
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 .....	V-4

**TABLE OF CONTENTS, cont.**

Table 2	Bringforward to August 31, 2024, of the Book Reserve as of August 31, 2023.....	V-7
Table 3	Calculation of Depreciation Accruals for the Twelve Months Ended August 31, 2024 .....	V-8
Table 4	Amortization of Experienced and Estimated Net Salvage .....	V-10
<b>PART VI. SERVICE LIFE STATISTICS.....</b>		<b>VI-1</b>
<b>PART VII. DETAILED DEPRECIATION CALCULATIONS .....</b>		<b>VII-1</b>
	Cumulative Depreciated Original Cost.....	VII-2
	Utility Plant in Service .....	VII-6
<b>PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE.....</b>		<b>VIII-1</b>

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**PART I. INTRODUCTION**

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

**PART I. INTRODUCTION**

**SCOPE**

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

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2019.

**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 1976 and the equal life group (ELG) procedure for property installed subsequent to 1975. 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 2019 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1946 through 2019 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

## **AMORTIZATION OF NET SALVAGE**

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

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

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.

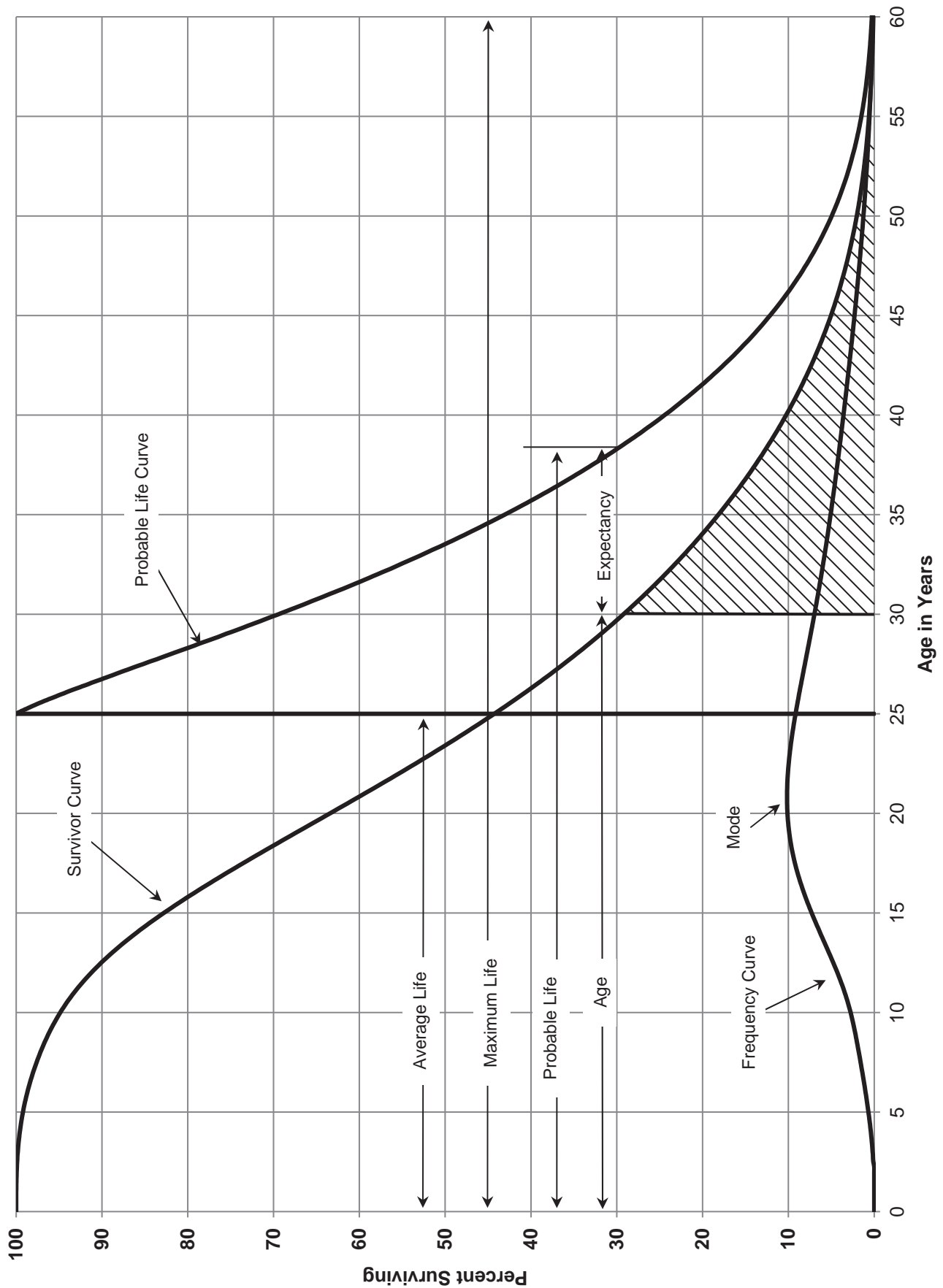
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth 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.

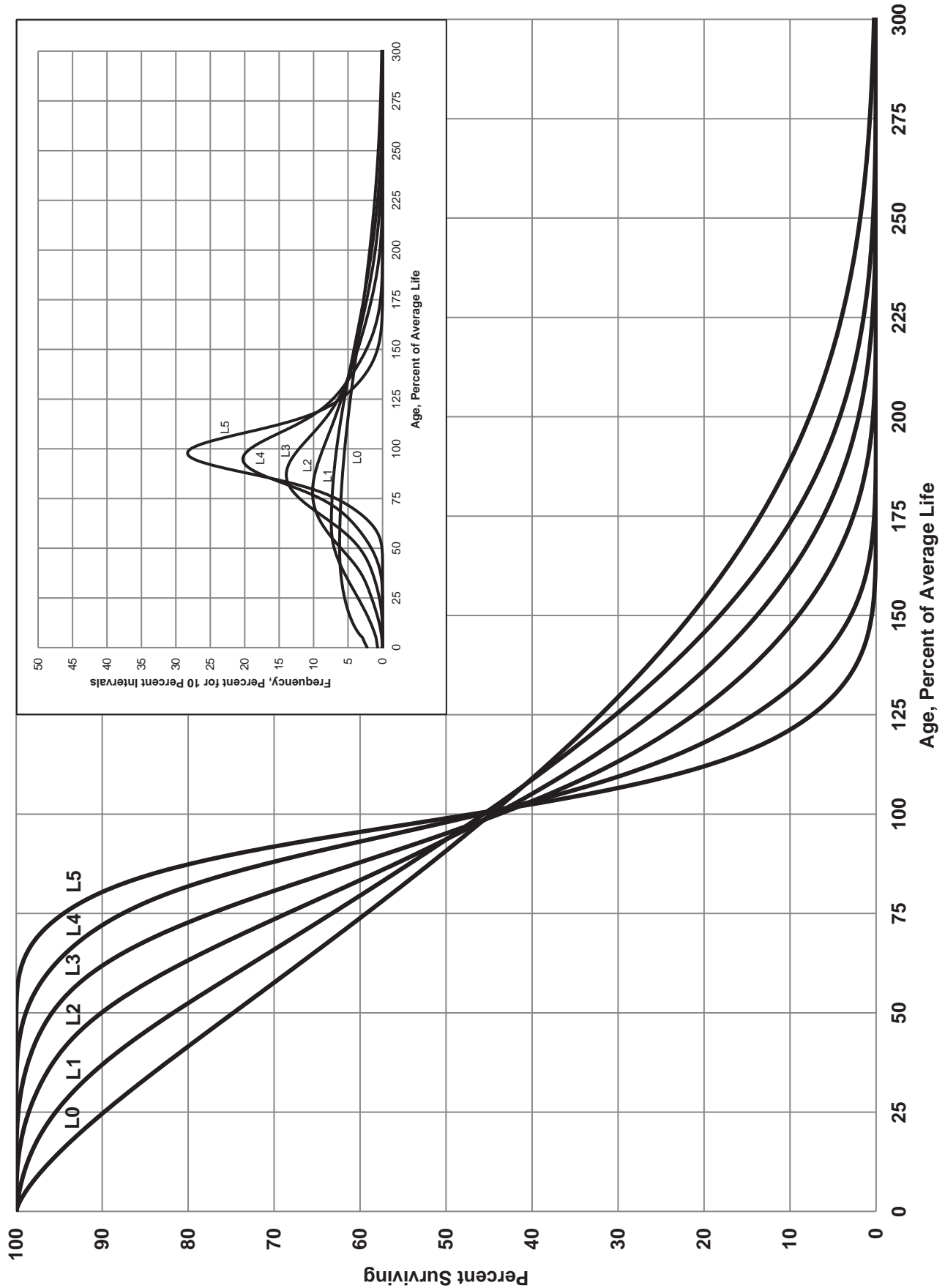
### **Iowa Type Curves**

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.

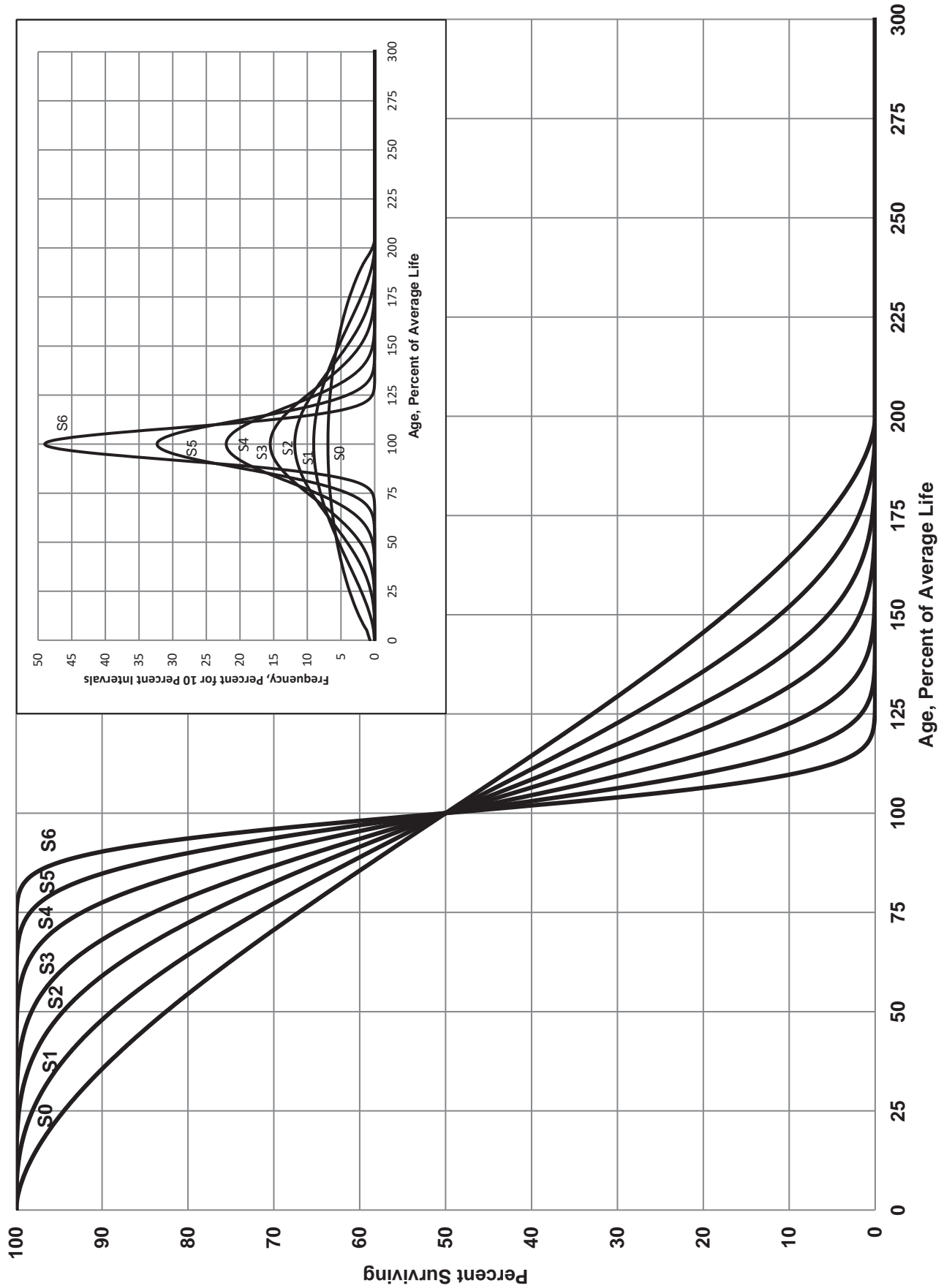
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics 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**

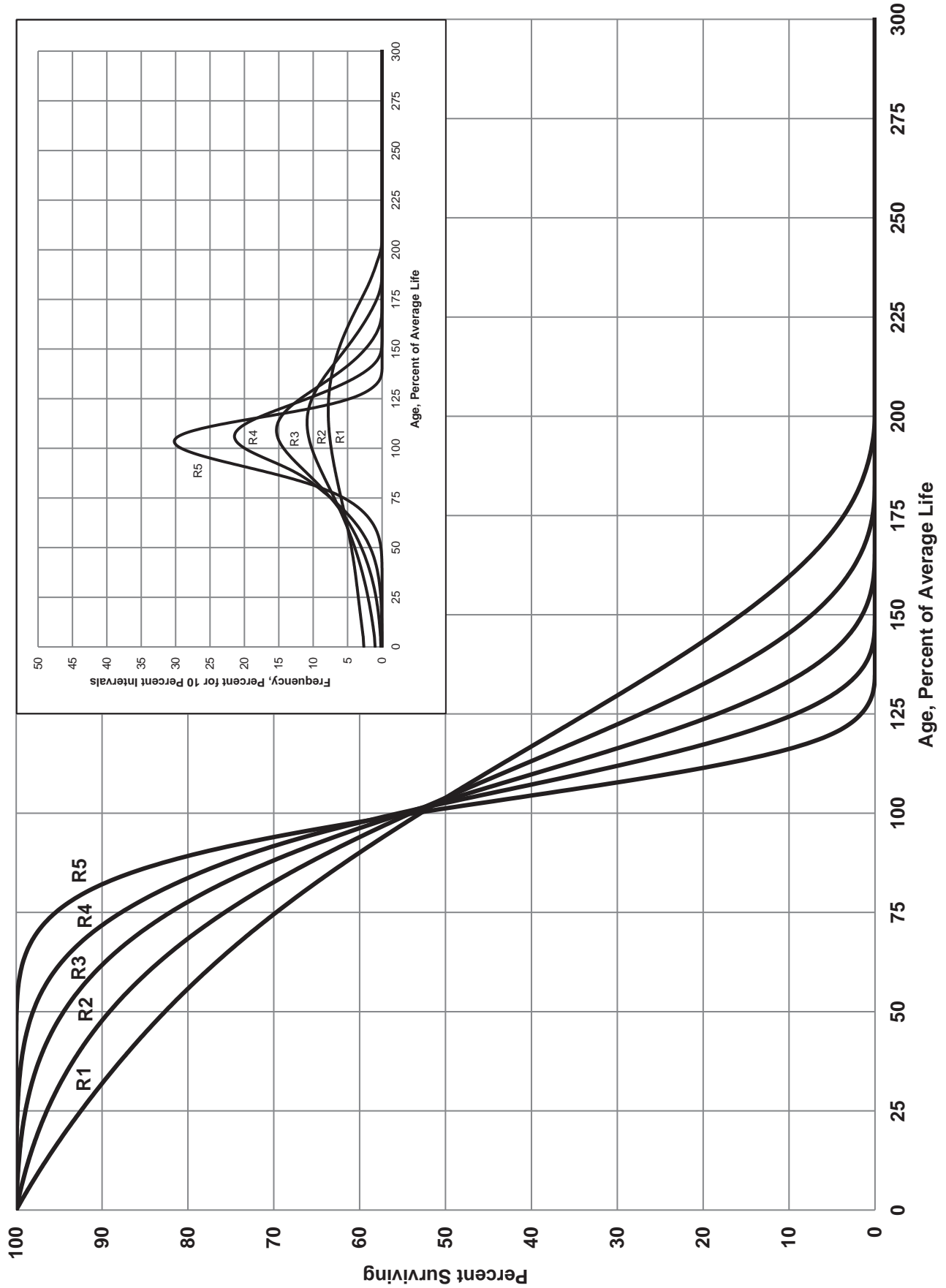


**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



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





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

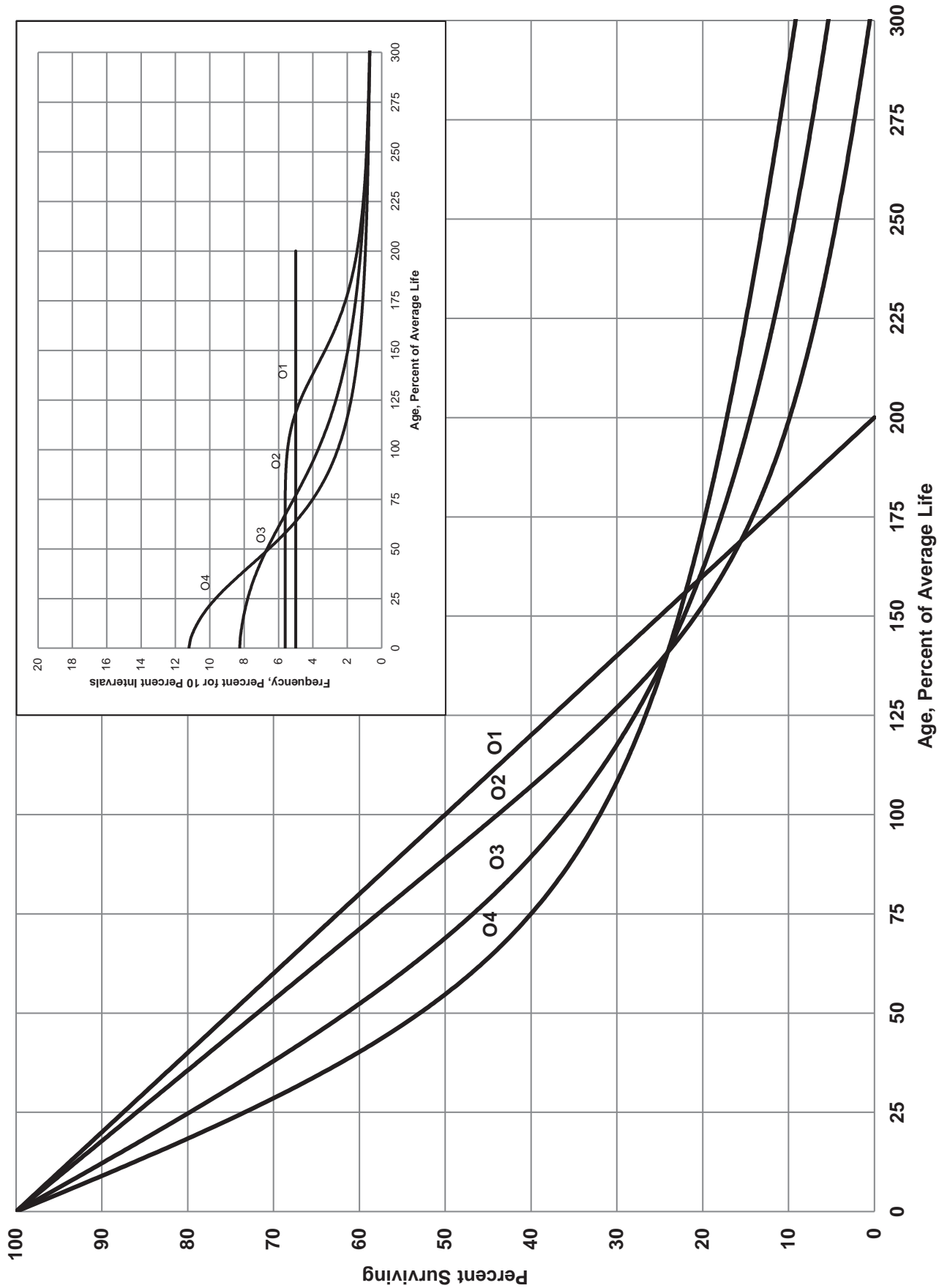


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

### **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,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. 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.

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, 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	44	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	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	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	<b>1,606</b>		

Experience Band 2013-2022

Placement Band 2008-2022

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

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

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

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

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

Parentheses Denote Credit Amount.

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	Exposures, Thousands of Dollars											Total at	
	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 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2014		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2015			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2016				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2017					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2018						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2019							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2020								960 <sup>a</sup>	949	926	5,719	1½-2½	
2021									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2022										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

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



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	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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
Total	<u>44,780</u>	<u>1,606</u>			35.66

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.

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

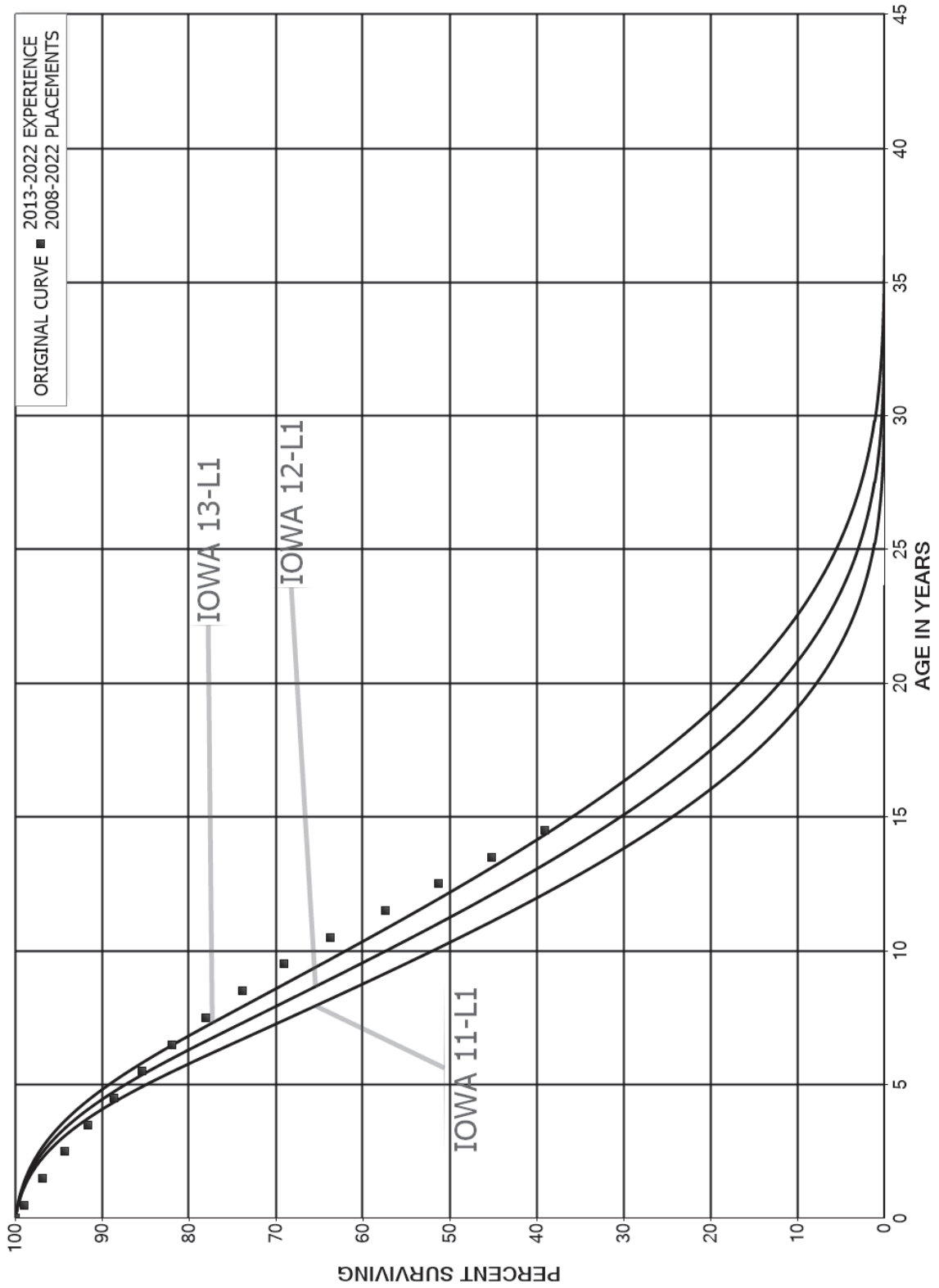


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

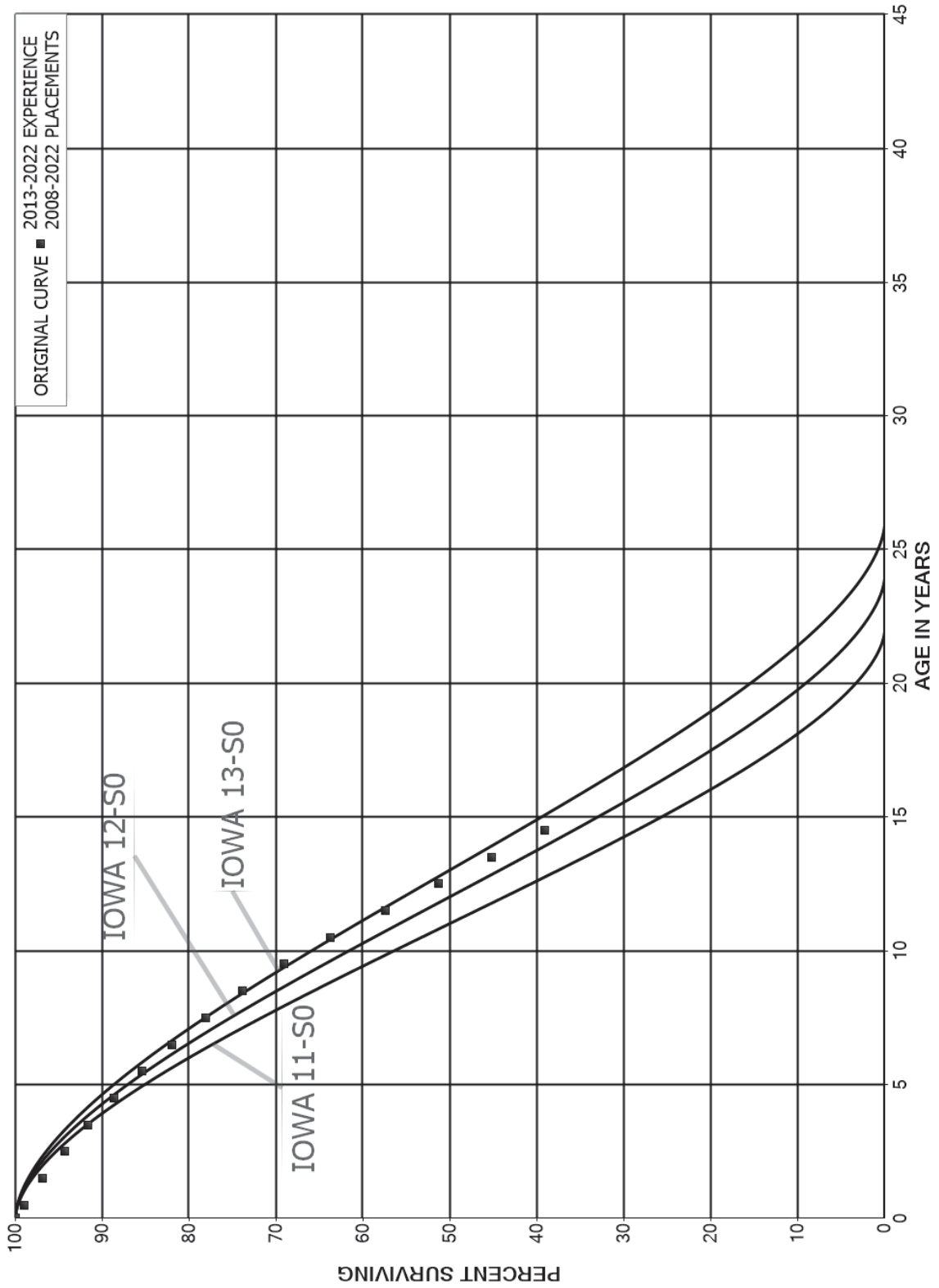


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

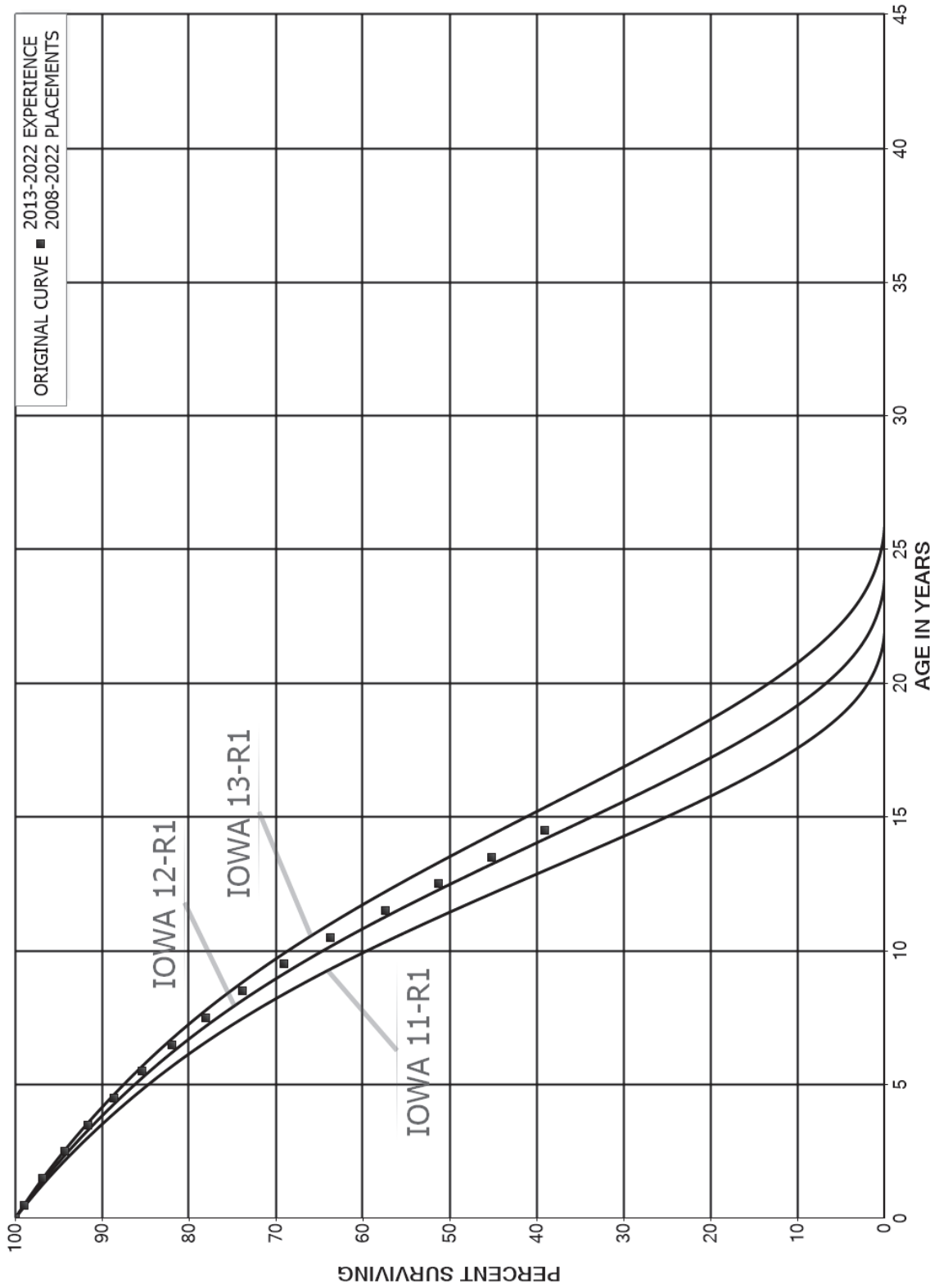
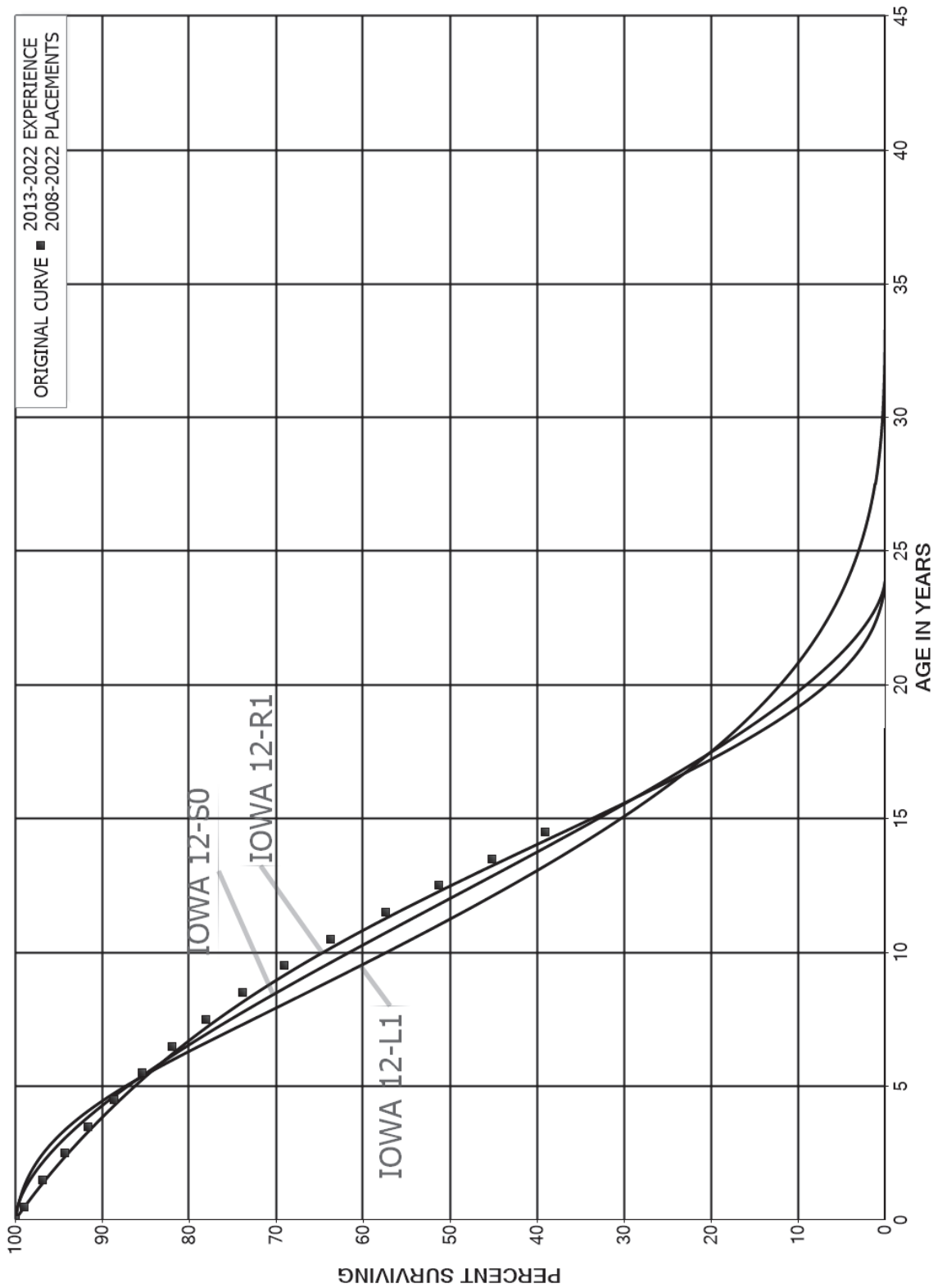


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**



## PART III. SERVICE LIFE CONSIDERATIONS

### Field Trips

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

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

#### 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

#### 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

January 9 and 10, 2006

Butler General Office Building  
Butler Warehouse Complex  
Portmann Compressor Station  
Portmann Regulating 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

September 21, 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

September 22, 1993

Beyer Regulating Station  
Kinter Compressor Station  
Home Shop  
Clark Compressor Station  
Front Street Regulating  
Station Punxsutawney Shop  
Sprankle Mills Compressor Station  
Alabran Shop  
Alabran Compressor Station  
Anderson Meter Shop  
Butler Warehouse and Meter Shop

September 23, 1993

Butler General Office

October 12, 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

October 13, 1988

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

**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 23 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 no significant departure from the indicated survivor curves for the following accounts:

<u>Account No.</u>	<u>Account Title</u>
351.00	Structures and Improvements - Major
351.00	Structures and Improvements - Other
353.00	Lines
366.10	Compressor Station Structures - Major
366.10	Structures and Improvements - Other
366.20	Measuring and Regulating Station Structures - Other
366.30	Other Structures
367.00	Mains
368.00	Compressor Station Equipment
369.00	Measuring and Regulating Station Equipment
375.00	Structures and Improvements - Major
375.00	Structures and Improvements - Other
376.00	Mains
378.00	Measuring and Regulating Station Equipment - General
380.00	Services
381.00	Meters
382.10	Meter Installations
390.00	Structures and Improvements - Major
390.00	Structures and Improvements - Other
392.10	Transportation Equipment - Cars
392.20	Transportation Equipment - Light Trucks
392.30	Transportation Equipment - Heavy Trucks
396.00	Power Operated Equipment

Account 376, Mains, which represents 42 percent of the total depreciable plant, is used to illustrate the manner in which the study was conducted for the groups for which the statistical analysis was a significant factor in the judgment of the prior and future survivor curves. Aged retirement and other plant accounting data were compiled for the years 1946 through 2019. These data were coded by type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method.

The 1946-2019 and 1990-2019 experience bands provided the statistical bases for the survivor curve estimate. The experience bands selected for the analyses are long enough to smooth short-term fluctuations and provide an indicator of the probable retirement patterns to be experienced in the future.

The rates of retirements of distribution mains have remained relatively stable throughout the period of available data. Discussions with operating and management personnel related to the reasons for retirement indicated that, since 1959, only coated and protected pipe have been installed, and uncoated pipe is being replaced as needed. It is expected that in the future the rates of retirement during older age intervals will increase, as the majority of uncoated pipe attains these ages. Also, more stringent regulations regarding leak detection and elimination will tend to cause greater rates of retirement in the future.

The Iowa 65-R2.5 is a reasonable interpretation of the significant portions of the stub survivor curves through age 70. The Iowa 65-R2.5 and the original survivor curves are plotted on page VI-66. The calculations of the original survivor curves are presented on pages VI-67 through VI-74.

The major structures included in Accounts 351, Structures and Improvements; 366.1, Compressor Station Structures; 375, Structures and Improvements; and 390, Structures and Improvements, were separated from the smaller structures in those accounts for purposes of the study. The major structures group consists of 13 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 55 to 70 years from the date of the major installation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans.

The Iowa 75-R1.5 interim survivor curve was judged appropriate for the major structures based on a statistical analysis of the interim retirements experienced during 1962-2019, 1990-2019 and 2005-2019, our observations of the buildings, consideration of the type of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies. The Iowa 75-R1.5 and the original survivor curve are plotted on page VI-116. The calculation of the original survivor curve is presented on pages VI-117 through VI-125.

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

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

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

### **Group Depreciation Procedures**

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

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

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



## **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accrual rates as of 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 9-L3 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 9-L3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

INPUT PARAMETERS:  
 CALCULATION DATE... 8-31-2024  
 SURVIVOR CURVE.... 9-L3

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	0.00000	0.00000000000	2024	10.49467548965	83.331992	0.1259	0.0419
0.667	1.667	1.167	0.05287	0.04530419880	2023	12.57599794820	99.973568	0.1258	0.1468
1.667	2.667	2.167	0.47189	0.21776188279	2022	12.44446490740	99.711187	0.1248	0.2704
2.667	3.667	3.167	1.37577	0.43440795706	2021	12.11837998748	98.787356	0.1227	0.3886
3.667	4.667	4.167	2.91923	0.70055915527	2020	11.55089643131	96.639855	0.1195	0.4980
4.667	5.667	5.167	5.99666	1.16056899555	2019	10.62033235590	92.181909	0.1152	0.5952
5.667	6.667	6.167	10.74249	1.74193124696	2018	9.16908223465	83.812336	0.1094	0.6747
6.667	7.667	7.167	14.67836	2.04804799777	2017	7.27409261228	71.101909	0.1023	0.7332
7.667	8.667	8.167	15.28832	1.87196277703	2016	5.31408722488	56.118568	0.0947	0.7734
8.667	9.667	9.167	12.95194	1.41288753136	2015	3.67166207069	41.998438	0.0874	0.8012
9.667	10.667	10.167	9.81167	0.96505065408	2014	2.48269297797	30.616633	0.0811	0.8245
10.667	11.667	11.167	7.31781	0.65530670726	2013	1.67251429730	22.051895	0.0758	0.8465
11.667	12.667	12.167	5.62830	0.46258732637	2012	1.11356728048	15.578839	0.0715	0.8699
12.667	13.667	13.167	4.37367	0.33216905901	2011	0.71618908779	10.577854	0.0677	0.8914
13.667	14.667	14.167	3.28553	0.23191430790	2010	0.43414740434	6.748257	0.0643	0.9109
14.667	15.667	15.167	2.30297	0.15184083866	2009	0.24226983106	3.954007	0.0613	0.9297
15.667	16.667	16.167	1.46407	0.09055916373	2008	0.12106982986	2.070485	0.0585	0.9458
16.667	17.667	17.167	0.81462	0.04745267082	2007	0.05206391259	0.931138	0.0559	0.9596
17.667	18.667	18.167	0.37369	0.02056971432	2006	0.01805272002	0.336981	0.0536	0.9738
18.667	19.667	19.167	0.12567	0.00655658162	2005	0.00448957205	0.087303	0.0514	0.9852
19.667	20.667	20.167	0.02346	0.00116328656	2004	0.00062963796	0.012741	0.0494	0.9962
20.667	21.420	21.044	0.00101	0.00004799468	2003	0.00001809399	0.000381	0.0475	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 12.57599794820 for 2023 equals one-half of 0.04530419880 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 9-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of 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
Equipment	10
Computer Equipment	5
393.00, Stores Equipment	25
394.00, Tools, Shop and Garage Equipment	
Tools and Work Equipment	15
397.00, Communication Equipment	
Structures	25
Radio	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.

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



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

### **DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages V-4 through V-10 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-10.

PEOPLES GAS COMPANY LLC

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)
	<b>INTANGIBLE PLANT</b>							
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	1,580,213.31	395,580	1,184,633	38,496	2.44	30.8
	OTHER	5-SQ	5,175,541.81	2,854,642	2,320,900	779,598	15.06	3.0
	MAJOR	15-SQ	5,023,259.64	2,164,397	2,858,863	310,547	6.18	9.2
	SAP	10-SQ	7,435,557.59	6,164,485	1,271,073	164,488	2.21	7.7
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>19,214,572.35</b>	<b>11,579,104</b>	<b>7,635,469</b>	<b>1,293,129</b>	<b>6.73</b>	
	<b>UNDERGROUND STORAGE PLANT</b>							
350.20	RIGHTS OF WAY	70-R4	15,669.82	12,081	3,589	110	0.70	32.6
351.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	369,655.11	184,724	184,931	12,986	3.51	14.2
	FENCING	55-R2	155,691.71	64,677	91,015	2,906	1.87	31.3
	OTHER	55-R2	58,239.24	40,288	17,951	860	1.48	20.9
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>583,586.06</b>	<b>289,689</b>	<b>293,897</b>	<b>16,752</b>	<b>2.87</b>	<b>17.5</b>
352.01	WELLS - CONSTRUCTION	70-R4	2,111,435.23	630,139	1,481,296	22,651	1.07	65.4
352.02	WELLS - EQUIPMENT	65-R3	475,154.44	(39,321)	514,475	16,371	3.45	31.4
352.12	STORAGE RIGHTS	65-R4	392,122.14	218,845	173,277	4,875	1.24	35.5
353.00	LINES	40-S0	1,744,828.87	785,110	959,719	44,507	2.55	21.6
354.00	COMPRESSOR STATION EQUIPMENT	55-R2.5	7,762,623.04	1,861,225	5,901,398	165,161	2.13	35.7
355.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	888,000.62	502,416	385,585	15,119	1.70	25.5
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>13,973,420.22</b>	<b>4,260,184</b>	<b>9,713,236</b>	<b>285,546</b>	<b>2.04</b>	
	<b>TRANSMISSION PLANT</b>							
365.20	RIGHTS OF WAY	70-R4	2,091,602.96	1,133,451	958,152	25,866	1.24	37.0
366.10	COMPRESSOR STATION STRUCTURES							
	MAJOR	75-R1.5 *	599,767.46	255,835	343,932	15,225	2.54	22.6
	OTHER	55-R2	100,566.96	56,884	43,683	1,761	1.75	24.8
	<b>TOTAL COMPRESSOR STATION STRUCTURES</b>		<b>700,334.42</b>	<b>312,719</b>	<b>387,615</b>	<b>16,986</b>	<b>2.43</b>	<b>22.8</b>
366.20	MEASURING AND REGULATING STATION STRUCTURES							
	MAJOR	SQUARE *	20,010.60	17,747	2,264	289	1.44	7.8
	FENCING	35-SQ	41,252.80	30,864	10,389	566	1.37	18.4
	OTHER	55-R3	13,397.67	10,028	3,370	198	1.48	17.0
	<b>TOTAL MEASURING AND REGULATING STATION STRUCTURES</b>		<b>74,661.07</b>	<b>58,639</b>	<b>16,023</b>	<b>1,063</b>	<b>1.41</b>	<b>15.2</b>
366.30	OTHER STRUCTURES	40-R2.5	44,793.38	28,553	16,240	970	2.17	16.7
	OTHER							
367.00	MAINS	75-R2.5	93,833,167.93	34,590,767	59,242,401	1,251,933	1.33	47.3
368.00	COMPRESSOR STATION EQUIPMENT	48-S0.5	5,886,718.39	1,912,238	3,974,480	139,315	2.37	28.5
369.00	MEASURING AND REGULATING STATION EQUIPMENT	38-R1.5	8,191,709.94	4,480,519	3,711,191	177,395	2.17	20.9
	<b>TOTAL TRANSMISSION PLANT</b>		<b>110,822,988.09</b>	<b>42,516,886</b>	<b>68,306,102</b>	<b>1,613,518</b>	<b>1.46</b>	

PEOPLES GAS COMPANY LLC

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)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF AUGUST 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	<b>DISTRIBUTION PLANT</b>							
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	70-R4	1,263,747.80	536,240	727,508	16,405	1.30	44.3
375.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	64,034.92	64,035	0	0	-	-
	OTHER	55-R2	987,472.72	487,176	500,297	16,153	1.64	31.0
	TOTAL STRUCTURES AND IMPROVEMENTS		1,051,507.64	551,211	500,297	16,153	1.54	31.0
376.00	MAINS							
	LOW PRESSURE	65-R2.5	142,282,556.71	45,224,052	97,058,505	2,347,526	1.65	41.3
	REGULAR PRESSURE	65-R2.5	79,184,462.64	8,904,622	70,279,841	1,457,024	1.84	48.2
	TOTAL MAINS		221,467,019.35	54,128,674	167,338,346	3,804,550	1.72	44.0
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55-R2	13,046,083.35	3,636,599	9,509,484	276,260	2.12	34.4
380.00	SERVICES	50-R2.5	61,892,623.56	19,578,585	42,314,039	1,335,792	2.16	31.7
381.00	METERS	28-R1.5	23,323,514.96	10,079,257	13,244,258	920,001	3.94	14.4
382.10	METER INSTALLATIONS	50-R1.5	4,652,080.80	2,051,328	2,600,753	87,247	1.88	28.8
387.00	OTHER EQUIPMENT - DISTRIBUTION	25-R2	103,512.86	1,123	102,390	6,077	5.87	16.8
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>326,800,090.32</b>	<b>90,463,017</b>	<b>236,337,075</b>	<b>6,462,485</b>	<b>1.98</b>	
	<b>GENERAL PLANT</b>							
390.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	6,777,764.28	3,649,418	3,128,345	543,583	8.02	5.8
	OTHER	55-R2	1,518,904.75	75,901	1,443,004	39,445	2.60	36.6
	TOTAL STRUCTURES AND IMPROVEMENTS		8,296,669.03	3,725,319	4,571,349	583,028	7.03	7.8
391.10	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	196,058.70	160,584	35,475	4,180	2.13	8.5
	EQUIPMENT	10-SQ	13,446.39	31,648	(18,202)	0	-	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT		209,505.09	192,232	17,273	4,180	2.00	4.1
392.20	TRANSPORTATION EQUIPMENT							
	LIGHT TRUCKS	9-L3	7,771,925.00	2,465,321	5,306,604	1,006,686	12.95	5.3
	HEAVY TRUCKS	14-S1	2,844,206.09	472,692	2,371,514	320,722	11.28	7.4
	TOTAL TRANSPORTATION EQUIPMENT		10,616,131.09	2,938,013	7,678,118	1,327,408		
393.00	STORES EQUIPMENT	25-SQ	5,895.12	4,029	1,866	321	5.45	5.8
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT							
	TOOLS AND WORK EQUIPMENT	15-SQ	1,879,610.66	1,052,641	826,970	133,950	7.13	6.2

PEOPLES GAS COMPANY LLC

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)
396.00	18-L2.5	3,098,559.04	994,006	2,104,553	211,960	6.84	9.9
397.00	15-SQ	161,152.05	5,372	155,780	10,619	6.59	14.7
397.10	25-SQ	327,952.09	15,550	312,402	13,598	4.15	23.0
397.20	15-SQ	1,478,719.54	875,411	603,309	115,690	7.82	5.2
	TOTAL COMMUNICATION EQUIPMENT	1,967,823.68	896,333	1,071,491	139,907	7.11	7.7
	<b>TOTAL GENERAL PLANT</b>	<b>26,074,193.71</b>	<b>9,802,573</b>	<b>16,271,620</b>	<b>2,400,754</b>	<b>9.21</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>				<b>529,465</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>496,885,264.69</b>	<b>158,621,764</b>	<b>338,263,502</b>	<b>12,584,897</b>	<b>2.53</b>	
301.00	NONDEPRECIABLE GAS PLANT ORGANIZATION	128,115.45					
302.00	FRANCHISES AND CONSENTS	71,371.20					
350.10	LAND AND LAND RIGHTS - LAND	46,820.26					
365.10	LAND AND LAND RIGHTS - LAND	119,953.61					
374.10	LAND AND LAND RIGHTS - LAND	13,101.61					
389.00	LAND AND LAND RIGHTS	164,935.92					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>	<b>544,298.05</b>					
	<b>TOTAL GAS PLANT IN SERVICE</b>	<b>497,429,562.74</b>					

\* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

## PEOPLES GAS COMPANY LLC

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

ACCOUNT (1)	BOOK RESERVE AS OF AUGUST 31, 2023 (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 AUGUST 31, 2024 (9)
<b>DEPRECIABLE PLANT</b>								
303.00	384,827	36,091		25,338				395,580
303.01	2,239,822	697,806		82,986				2,854,642
303.02	1,959,570	285,371		80,544				2,164,397
303.03	6,200,225	83,484		119,224				6,164,485
350.20	11,971	110						12,081
351.00	272,612	17,369		292				289,689
352.01	613,126		20,506	858	2,635			630,139
352.02	(69,593)	17,070	15,913	666	2,045			(39,321)
352.12	202,693	5,258	13,132	550	1,688			218,845
353.00	749,541	38,905	1,598	2,243	2,691			785,110
354.00	1,693,458	168,466	(544)	1,545				1,861,225
355.00	492,181	14,595		1,545	1,391			502,416
365.20	1,107,475	25,936	40	4,360				1,133,451
366.10	295,533	17,186						312,719
366.20	57,688	1,063		112				58,639
367.30	27,554	999						28,553
368.00	33,439,110	1,226,221	95,158	25,872	145,920			34,590,767
368.00	1,825,425	121,704	12,710	27,836	19,764			1,912,238
369.00	4,325,963	167,022		12,466				4,480,519
374.20	519,811	16,429						536,240
375.00	539,842	16,334		4,965				551,211
376.10	43,436,308	2,237,044	152,130	417,659	187,947			45,224,052
376.20	7,682,007	1,448,954	76,637	210,400	94,680			8,904,622
378.00	3,326,008	238,439	12,572	32,862	7,558			3,536,599
380.00	18,362,210	1,198,768	213,463	35,545	160,310			19,578,585
381.00	9,551,717	909,937		382,397				10,079,257
382.10	1,965,823	89,830	7,550	4,657	7,218			2,051,328
387.00	0	1,123						1,123
390.00	3,483,548	331,300		89,529				3,725,319
391.10	163,790	4,235		7,441				160,584
391.20	89,279			57,631				31,648
391.30	89,595			34,426			(55,169)	0
392.20	2,082,551	950,493	(48,707)	576,685	57,669			2,465,321
392.30	582,264	371,496	(41,272)	488,662	48,866			472,692
393.00	3,711	318						4,029
394.20	1,362,723	133,642	(380)	443,344				1,052,641
396.00	848,546	214,727	(1,011)	66,268	1,988			994,006
397.00	0	5,372						5,372
397.10	(1,835)	17,385						15,550
397.20	1,026,718	114,924		266,231				875,411
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>150,943,797</b>	<b>11,225,406</b>	<b>529,493</b>	<b>3,503,595</b>	<b>116,276</b>	<b>634,444</b>	<b>(55,169)</b>	<b>158,621,764</b>

PEOPLES GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	1,452,616.00	1,580,213.31	2.38	36,091
	OTHER	4,757,632.88	5,175,541.81	14.05	697,806
	MAJOR	4,617,647.02	5,023,259.64	5.92	285,371
	SAP	<u>6,835,159.40</u>	<u>7,435,557.59</u>	1.17	<u>83,484</u>
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	17,663,055.30	19,214,572.35		1,102,752
350.20	RIGHTS OF WAY	15,669.82	15,669.82	0.70	110
351.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	369,655.11	369,655.11	3.77	13,936
	FENCING	155,691.71	155,691.71	2.04	3,176
	OTHER	<u>58,531.18</u>	<u>58,239.24</u>	0.44	<u>257</u>
	TOTAL STRUCTURES AND IMPROVEMENTS	583,878.00	583,586.06		17,369
352.01	WELLS - CONSTRUCTION	613,125.74	2,111,435.23	-	-
352.02	WELLS - EQUIPMENT	475,820.59	475,154.44	3.59	17,070
352.12	STORAGE RIGHTS	392,671.88	392,122.14	1.34	5,258
353.00	LINES	1,510,796.58	1,744,828.87	2.39	38,905
354.00	COMPRESSOR STATION EQUIPMENT	7,764,168.31	7,762,623.04	2.17	168,466
355.00	MEASURING AND REGULATING STATION EQUIPMENT	859,908.66	888,000.62	1.67	14,595
365.20	RIGHTS OF WAY	2,091,602.96	2,091,602.96	1.24	25,936
366.10	COMPRESSOR STATION STRUCTURES				
	MAJOR	599,767.46	599,767.46	2.51	15,054
	OTHER	<u>100,566.96</u>	<u>100,566.96</u>	2.12	<u>2,132</u>
	TOTAL COMPRESSOR STATION STRUCTURES	700,334.42	700,334.42		17,186
366.20	MEASURING AND REGULATING STATION STRUCTURES				
	MAJOR	20,010.60	20,010.60	1.48	296
	FENCING	41,252.80	41,252.80	1.38	569
	OTHER	<u>13,509.83</u>	<u>13,397.67</u>	1.47	<u>198</u>
	TOTAL MEASURING AND REGULATION STATION STRUCTURES	74,773.23	74,661.07		1,063
366.30	OTHER STRUCTURES				
	OTHER	44,793.38	44,793.38	2.23	999
367.00	MAINS	90,560,985.19	93,833,167.93	1.33	1,226,221
368.00	COMPRESSOR STATION EQUIPMENT	4,883,556.05	5,886,718.39	2.26	121,704
369.00	MEASURING AND REGULATING STATION EQUIPMENT	7,791,231.05	8,191,709.94	2.09	167,022
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	1,263,747.80	1,263,747.80	1.30	16,429
375.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	64,034.92	64,034.92	-	-
	OTHER	<u>992,438.14</u>	<u>987,472.72</u>	1.65	<u>16,334</u>
	TOTAL STRUCTURES AND IMPROVEMENTS	1,056,473.06	1,051,507.64		16,334
	MAINS				
376.10	LOW PRESSURE	133,895,759.22	142,282,556.71	1.62	2,237,044
376.20	REGULAR PRESSURE	<u>74,959,533.66</u>	<u>79,184,462.64</u>	1.88	<u>1,448,954</u>
	TOTAL MAINS	208,855,292.88	221,467,019.35		3,685,998
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	10,561,764.38	13,046,083.35	2.02	238,439
380.00	SERVICES	52,275,768.50	61,892,623.56	2.10	1,198,768
381.00	METERS	22,517,144.84	23,323,514.96	3.97	909,937
382.10	METER INSTALLATIONS	4,656,737.54	4,652,080.80	1.93	89,830
387.00	OTHER EQUIPMENT - DISTRIBUTION		103,512.86	2.17	1,123
390.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	5,306,926.74	6,777,764.28	5.02	303,326
	OTHER	<u>783,485.98</u>	<u>1,518,904.75</u>	2.43	<u>27,974</u>
	TOTAL STRUCTURES AND IMPROVEMENTS	6,090,412.72	8,296,669.03		331,300
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	203,500.19	196,058.70	2.12	4,235
391.20	EQUIPMENT	71,077.33	13,446.39	-	-
391.30	COMPUTER EQUIPMENT	<u>34,425.52</u>	<u>-</u>	-	<u>-</u>
	TOTAL OFFICE FURNITURE AND EQUIPMENT	309,003.04	209,505.09		4,235
	TRANSPORTATION EQUIPMENT				
392.20	LIGHT TRUCKS	6,393,398.62	7,771,925.00	13.42	950,493
392.30	HEAVY TRUCKS	<u>3,291,153.53</u>	<u>2,844,206.09</u>	12.11	<u>371,496</u>
	TOTAL TRANSPORTATION EQUIPMENT	9,684,552.15	10,616,131.09		1,321,989
393.00	STORES EQUIPMENT	5,895.12	5,895.12	5.39	318
	TOOLS, SHOP AND GARAGE EQUIPMENT				

PEOPLES GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
394.20	TOOLS AND WORK EQUIPMENT	2,322,954.83	1,879,610.66	6.36	133,642
396.00	POWER OPERATED EQUIPMENT	2,784,364.20	3,098,559.04	7.30	214,727
	COMMUNICATION EQUIPMENT				
397.00	GENERATION		161,152.05	6.67	5,372
397.10	STRUCTURES	28,654.98	327,952.09	9.75	17,385
397.20	RADIO	1,744,950.46	1,478,719.54	7.13	114,924
	TOTAL COMMUNICATION EQUIPMENT	1,773,605.44	1,967,823.68		137,681
	<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>460,184,087.66</b>	<b>496,885,264.69</b>		<b>11,225,406</b>



## PEOPLES GAS COMPANY LLC

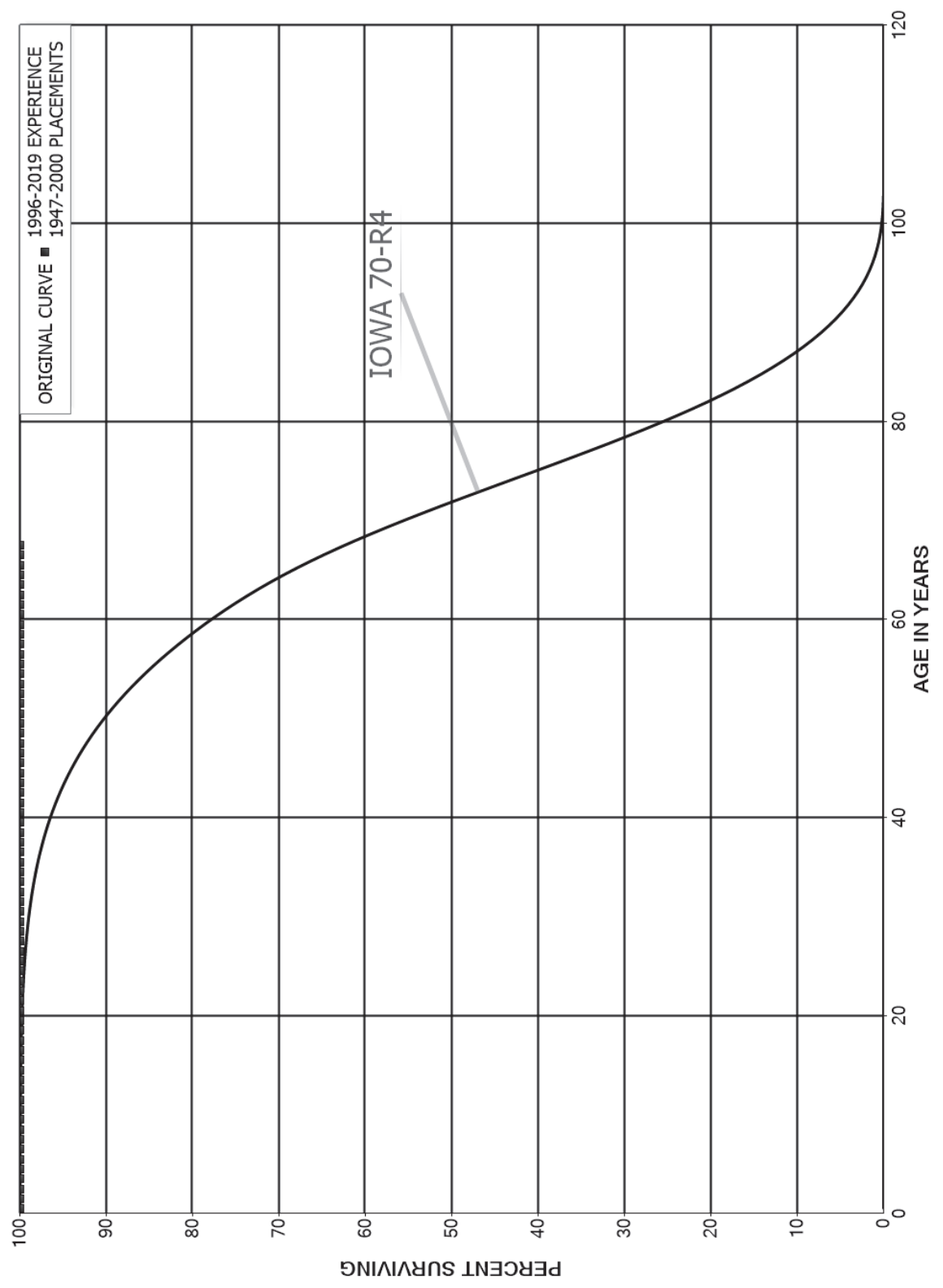
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCRUAL (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)		
352.00	216,163				1,982				2,123		(220,268)	(44,054)
353.00	3,444								897		(4,341)	(868)
354.00		464								464	928	186
367.00	104,641		99,744		215,555		6,939		48,640		(460,951)	(92,190)
368.00	27,275		31,881						6,588		(65,744)	(13,149)
376.00	227,525	2,643	342,321	8,316	241,723	5,566	10,879		391,642	2,093	(1,220,267)	(244,053)
378.00			4,249		56,011				2,519		(62,779)	(12,956)
380.00	335,890		424,224		189,733				58,628		(1,008,475)	(201,695)
382.10	8,747		9,887		11,196				3,584		(34,909)	(6,982)
392.00		146,103		139,251		103,133	5,644			35,512	429,643	85,929
396.00		500							663		(163)	(33)
<b>TOTAL</b>	<b>923,685</b>	<b>149,710</b>	<b>912,306</b>	<b>147,567</b>	<b>716,200</b>	<b>108,699</b>	<b>23,461</b>	<b>48,048</b>	<b>515,283</b>	<b>38,759</b>	<b>(2,647,326)</b>	<b>(529,465)</b>

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## PART VI. SERVICE LIFE STATISTICS

PEOPLES GAS COMPANY LLC  
 ACCOUNT 350.2 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2000

EXPERIENCE BAND 1996-2019

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	2,875		0.0000	1.0000	100.00
0.5	2,875		0.0000	1.0000	100.00
1.5	2,875		0.0000	1.0000	100.00
2.5	3,750		0.0000	1.0000	100.00
3.5	3,750		0.0000	1.0000	100.00
4.5	3,750		0.0000	1.0000	100.00
5.5	3,750		0.0000	1.0000	100.00
6.5	3,750		0.0000	1.0000	100.00
7.5	3,750		0.0000	1.0000	100.00
8.5	4,191		0.0000	1.0000	100.00
9.5	4,600		0.0000	1.0000	100.00
10.5	6,000		0.0000	1.0000	100.00
11.5	6,000		0.0000	1.0000	100.00
12.5	7,456		0.0000	1.0000	100.00
13.5	7,456		0.0000	1.0000	100.00
14.5	7,456		0.0000	1.0000	100.00
15.5	7,568		0.0000	1.0000	100.00
16.5	7,568		0.0000	1.0000	100.00
17.5	7,568		0.0000	1.0000	100.00
18.5	7,848		0.0000	1.0000	100.00
19.5	4,973		0.0000	1.0000	100.00
20.5	4,973		0.0000	1.0000	100.00
21.5	5,421		0.0000	1.0000	100.00
22.5	6,485		0.0000	1.0000	100.00
23.5	6,877		0.0000	1.0000	100.00
24.5	6,877		0.0000	1.0000	100.00
25.5	9,431		0.0000	1.0000	100.00
26.5	15,600		0.0000	1.0000	100.00
27.5	15,600		0.0000	1.0000	100.00
28.5	18,244		0.0000	1.0000	100.00
29.5	18,244		0.0000	1.0000	100.00
30.5	18,244		0.0000	1.0000	100.00
31.5	18,244		0.0000	1.0000	100.00
32.5	17,803		0.0000	1.0000	100.00
33.5	17,394		0.0000	1.0000	100.00
34.5	8,160		0.0000	1.0000	100.00
35.5	8,160		0.0000	1.0000	100.00
36.5	6,704		0.0000	1.0000	100.00
37.5	4,161		0.0000	1.0000	100.00
38.5	4,161		0.0000	1.0000	100.00

PEOPLES GAS COMPANY LLC

ACCOUNT 350.2 RIGHTS OF WAY

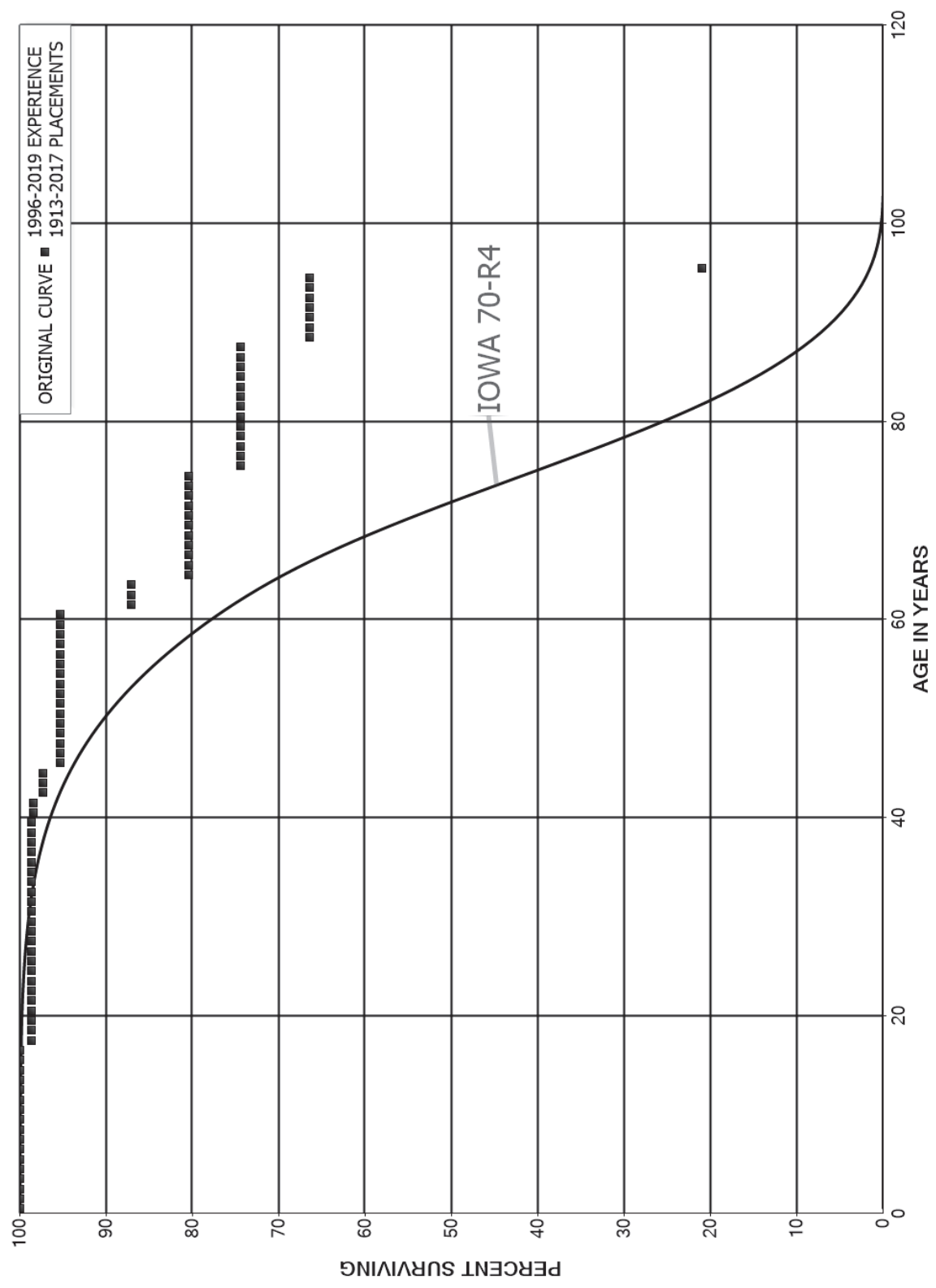
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2000

EXPERIENCE BAND 1996-2019

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	4,049		0.0000	1.0000	100.00
40.5	4,486		0.0000	1.0000	100.00
41.5	6,603		0.0000	1.0000	100.00
42.5	6,486		0.0000	1.0000	100.00
43.5	6,486		0.0000	1.0000	100.00
44.5	6,486		0.0000	1.0000	100.00
45.5	6,038		0.0000	1.0000	100.00
46.5	5,083		0.0000	1.0000	100.00
47.5	5,907		0.0000	1.0000	100.00
48.5	5,918		0.0000	1.0000	100.00
49.5	5,273		0.0000	1.0000	100.00
50.5	4,153		0.0000	1.0000	100.00
51.5	4,153		0.0000	1.0000	100.00
52.5	4,053		0.0000	1.0000	100.00
53.5	4,053		0.0000	1.0000	100.00
54.5	4,053		0.0000	1.0000	100.00
55.5	4,053		0.0000	1.0000	100.00
56.5	4,053		0.0000	1.0000	100.00
57.5	4,053		0.0000	1.0000	100.00
58.5	4,053		0.0000	1.0000	100.00
59.5	4,053		0.0000	1.0000	100.00
60.5	4,053		0.0000	1.0000	100.00
61.5	4,053		0.0000	1.0000	100.00
62.5	4,053		0.0000	1.0000	100.00
63.5	4,053		0.0000	1.0000	100.00
64.5	3,616		0.0000	1.0000	100.00
65.5	1,499		0.0000	1.0000	100.00
66.5	1,336		0.0000	1.0000	100.00
67.5	1,336		0.0000	1.0000	100.00
68.5	1,336		0.0000	1.0000	100.00
69.5	1,336		0.0000	1.0000	100.00
70.5	1,227		0.0000	1.0000	100.00
71.5	11		0.0000	1.0000	100.00
72.5					100.00

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



PEOPLES GAS COMPANY LLC

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2017

EXPERIENCE BAND 1996-2019

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	329,319		0.0000	1.0000	100.00
0.5	329,319		0.0000	1.0000	100.00
1.5	330,489		0.0000	1.0000	100.00
2.5	312,349		0.0000	1.0000	100.00
3.5	355,790		0.0000	1.0000	100.00
4.5	355,790		0.0000	1.0000	100.00
5.5	393,847		0.0000	1.0000	100.00
6.5	474,933		0.0000	1.0000	100.00
7.5	474,933		0.0000	1.0000	100.00
8.5	474,933		0.0000	1.0000	100.00
9.5	473,763		0.0000	1.0000	100.00
10.5	473,763		0.0000	1.0000	100.00
11.5	541,266		0.0000	1.0000	100.00
12.5	541,266		0.0000	1.0000	100.00
13.5	530,470		0.0000	1.0000	100.00
14.5	530,470		0.0000	1.0000	100.00
15.5	530,470		0.0000	1.0000	100.00
16.5	530,470	7,494	0.0141	0.9859	100.00
17.5	522,976		0.0000	1.0000	98.59
18.5	522,976		0.0000	1.0000	98.59
19.5	486,132		0.0000	1.0000	98.59
20.5	482,781		0.0000	1.0000	98.59
21.5	175,850		0.0000	1.0000	98.59
22.5	195,188		0.0000	1.0000	98.59
23.5	234,076		0.0000	1.0000	98.59
24.5	234,076		0.0000	1.0000	98.59
25.5	234,076		0.0000	1.0000	98.59
26.5	234,076		0.0000	1.0000	98.59
27.5	234,868		0.0000	1.0000	98.59
28.5	234,868		0.0000	1.0000	98.59
29.5	207,607		0.0000	1.0000	98.59
30.5	126,521		0.0000	1.0000	98.59
31.5	126,521		0.0000	1.0000	98.59
32.5	126,521		0.0000	1.0000	98.59
33.5	126,521		0.0000	1.0000	98.59
34.5	137,511		0.0000	1.0000	98.59
35.5	70,008		0.0000	1.0000	98.59
36.5	70,008		0.0000	1.0000	98.59
37.5	70,008		0.0000	1.0000	98.59
38.5	70,008		0.0000	1.0000	98.59

PEOPLES GAS COMPANY LLC

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2017			EXPERIENCE BAND 1996-2019		
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	70,008	142	0.0020	0.9980	98.59
40.5	69,866		0.0000	1.0000	98.39
41.5	69,866	792	0.0113	0.9887	98.39
42.5	61,775		0.0000	1.0000	97.27
43.5	64,465		0.0000	1.0000	97.27
44.5	64,290	1,342	0.0209	0.9791	97.27
45.5	62,948		0.0000	1.0000	95.24
46.5	43,609		0.0000	1.0000	95.24
47.5	6,738		0.0000	1.0000	95.24
48.5	13,303		0.0000	1.0000	95.24
49.5	15,556		0.0000	1.0000	95.24
50.5	15,556		0.0000	1.0000	95.24
51.5	12,182		0.0000	1.0000	95.24
52.5	10,476		0.0000	1.0000	95.24
53.5	12,280		0.0000	1.0000	95.24
54.5	12,280		0.0000	1.0000	95.24
55.5	15,686		0.0000	1.0000	95.24
56.5	12,503		0.0000	1.0000	95.24
57.5	21,686		0.0000	1.0000	95.24
58.5	35,103		0.0000	1.0000	95.24
59.5	36,542		0.0000	1.0000	95.24
60.5	39,674	3,406	0.0859	0.9141	95.24
61.5	33,481		0.0000	1.0000	87.07
62.5	33,481		0.0000	1.0000	87.07
63.5	33,481	2,551	0.0762	0.9238	87.07
64.5	29,190		0.0000	1.0000	80.43
65.5	26,206		0.0000	1.0000	80.43
66.5	20,595		0.0000	1.0000	80.43
67.5	29,953		0.0000	1.0000	80.43
68.5	29,953		0.0000	1.0000	80.43
69.5	32,154		0.0000	1.0000	80.43
70.5	35,818		0.0000	1.0000	80.43
71.5	45,753		0.0000	1.0000	80.43
72.5	49,915		0.0000	1.0000	80.43
73.5	41,464		0.0000	1.0000	80.43
74.5	41,464	3,132	0.0755	0.9245	80.43
75.5	38,332		0.0000	1.0000	74.36
76.5	36,745		0.0000	1.0000	74.36
77.5	28,910		0.0000	1.0000	74.36
78.5	26,803		0.0000	1.0000	74.36



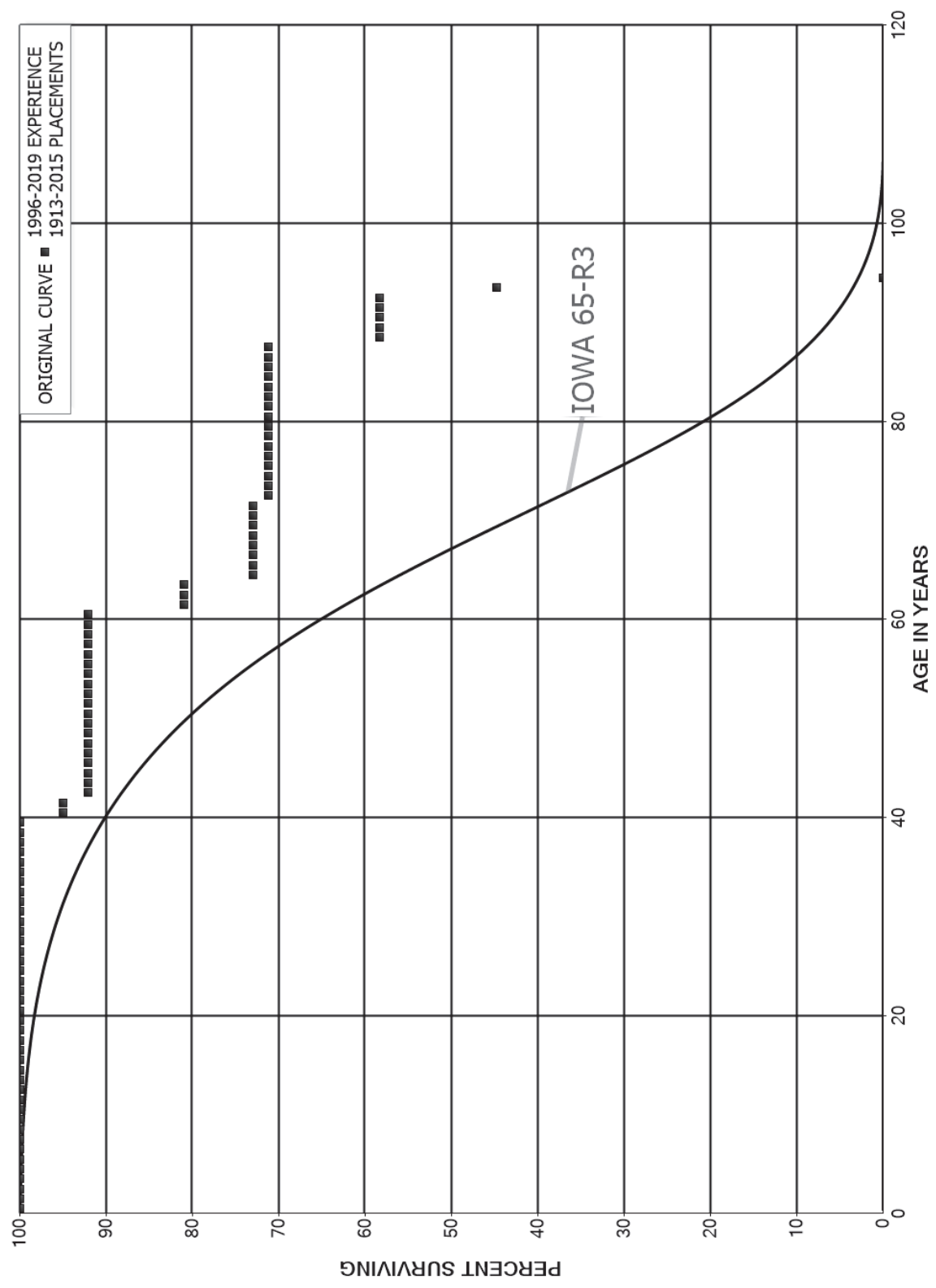
PEOPLES GAS COMPANY LLC

ACCOUNT 352.01 WELLS - CONSTRUCTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2017			EXPERIENCE BAND 1996-2019		
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	24,602		0.0000	1.0000	74.36
80.5	24,602		0.0000	1.0000	74.36
81.5	21,487		0.0000	1.0000	74.36
82.5	17,562		0.0000	1.0000	74.36
83.5	17,562		0.0000	1.0000	74.36
84.5	17,562		0.0000	1.0000	74.36
85.5	17,562		0.0000	1.0000	74.36
86.5	17,562		0.0000	1.0000	74.36
87.5	17,562	1,880	0.1070	0.8930	74.36
88.5	15,682		0.0000	1.0000	66.40
89.5	15,682		0.0000	1.0000	66.40
90.5	12,014		0.0000	1.0000	66.40
91.5	9,052		0.0000	1.0000	66.40
92.5	9,052		0.0000	1.0000	66.40
93.5	9,052		0.0000	1.0000	66.40
94.5	7,495	5,127	0.6841	0.3159	66.40
95.5					20.98

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



PEOPLES GAS COMPANY LLC

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015

EXPERIENCE BAND 1996-2019

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	282,563		0.0000	1.0000	100.00
0.5	282,563		0.0000	1.0000	100.00
1.5	352,826		0.0000	1.0000	100.00
2.5	352,826		0.0000	1.0000	100.00
3.5	401,682		0.0000	1.0000	100.00
4.5	410,678		0.0000	1.0000	100.00
5.5	448,950		0.0000	1.0000	100.00
6.5	542,561		0.0000	1.0000	100.00
7.5	542,561		0.0000	1.0000	100.00
8.5	563,693		0.0000	1.0000	100.00
9.5	509,892		0.0000	1.0000	100.00
10.5	509,892		0.0000	1.0000	100.00
11.5	536,642		0.0000	1.0000	100.00
12.5	553,791		0.0000	1.0000	100.00
13.5	553,791		0.0000	1.0000	100.00
14.5	562,808		0.0000	1.0000	100.00
15.5	562,808		0.0000	1.0000	100.00
16.5	541,676		0.0000	1.0000	100.00
17.5	541,676		0.0000	1.0000	100.00
18.5	541,676		0.0000	1.0000	100.00
19.5	493,717		0.0000	1.0000	100.00
20.5	212,057		0.0000	1.0000	100.00
21.5	212,057		0.0000	1.0000	100.00
22.5	197,905		0.0000	1.0000	100.00
23.5	218,720		0.0000	1.0000	100.00
24.5	215,981		0.0000	1.0000	100.00
25.5	215,981		0.0000	1.0000	100.00
26.5	230,628		0.0000	1.0000	100.00
27.5	233,108		0.0000	1.0000	100.00
28.5	205,163		0.0000	1.0000	100.00
29.5	166,891		0.0000	1.0000	100.00
30.5	104,375		0.0000	1.0000	100.00
31.5	104,375		0.0000	1.0000	100.00
32.5	109,668		0.0000	1.0000	100.00
33.5	93,205		0.0000	1.0000	100.00
34.5	108,497		0.0000	1.0000	100.00
35.5	81,163		0.0000	1.0000	100.00
36.5	81,163		0.0000	1.0000	100.00
37.5	81,163		0.0000	1.0000	100.00
38.5	65,103		0.0000	1.0000	100.00

PEOPLES GAS COMPANY LLC

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2019			
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	65,103	3,269	0.0502	0.9498	100.00	
40.5	61,835		0.0000	1.0000	94.98	
41.5	61,835	1,896	0.0307	0.9693	94.98	
42.5	39,282		0.0000	1.0000	92.07	
43.5	41,316		0.0000	1.0000	92.07	
44.5	37,009		0.0000	1.0000	92.07	
45.5	37,009		0.0000	1.0000	92.07	
46.5	29,848		0.0000	1.0000	92.07	
47.5	9,539		0.0000	1.0000	92.07	
48.5	5,534		0.0000	1.0000	92.07	
49.5	6,702		0.0000	1.0000	92.07	
50.5	6,702		0.0000	1.0000	92.07	
51.5	6,702		0.0000	1.0000	92.07	
52.5	4,995		0.0000	1.0000	92.07	
53.5	2,962		0.0000	1.0000	92.07	
54.5	2,962		0.0000	1.0000	92.07	
55.5	4,254		0.0000	1.0000	92.07	
56.5	4,681		0.0000	1.0000	92.07	
57.5	7,868		0.0000	1.0000	92.07	
58.5	9,937		0.0000	1.0000	92.07	
59.5	10,681		0.0000	1.0000	92.07	
60.5	10,681	1,292	0.1210	0.8790	92.07	
61.5	9,389		0.0000	1.0000	80.93	
62.5	9,389		0.0000	1.0000	80.93	
63.5	9,389	921	0.0981	0.9019	80.93	
64.5	7,317		0.0000	1.0000	72.99	
65.5	6,102		0.0000	1.0000	72.99	
66.5	5,734		0.0000	1.0000	72.99	
67.5	6,718		0.0000	1.0000	72.99	
68.5	6,718		0.0000	1.0000	72.99	
69.5	7,478		0.0000	1.0000	72.99	
70.5	9,008		0.0000	1.0000	72.99	
71.5	10,918	278	0.0255	0.9745	72.99	
72.5	11,451		0.0000	1.0000	71.13	
73.5	8,589		0.0000	1.0000	71.13	
74.5	8,589		0.0000	1.0000	71.13	
75.5	8,589		0.0000	1.0000	71.13	
76.5	7,809		0.0000	1.0000	71.13	
77.5	6,081		0.0000	1.0000	71.13	
78.5	5,283		0.0000	1.0000	71.13	

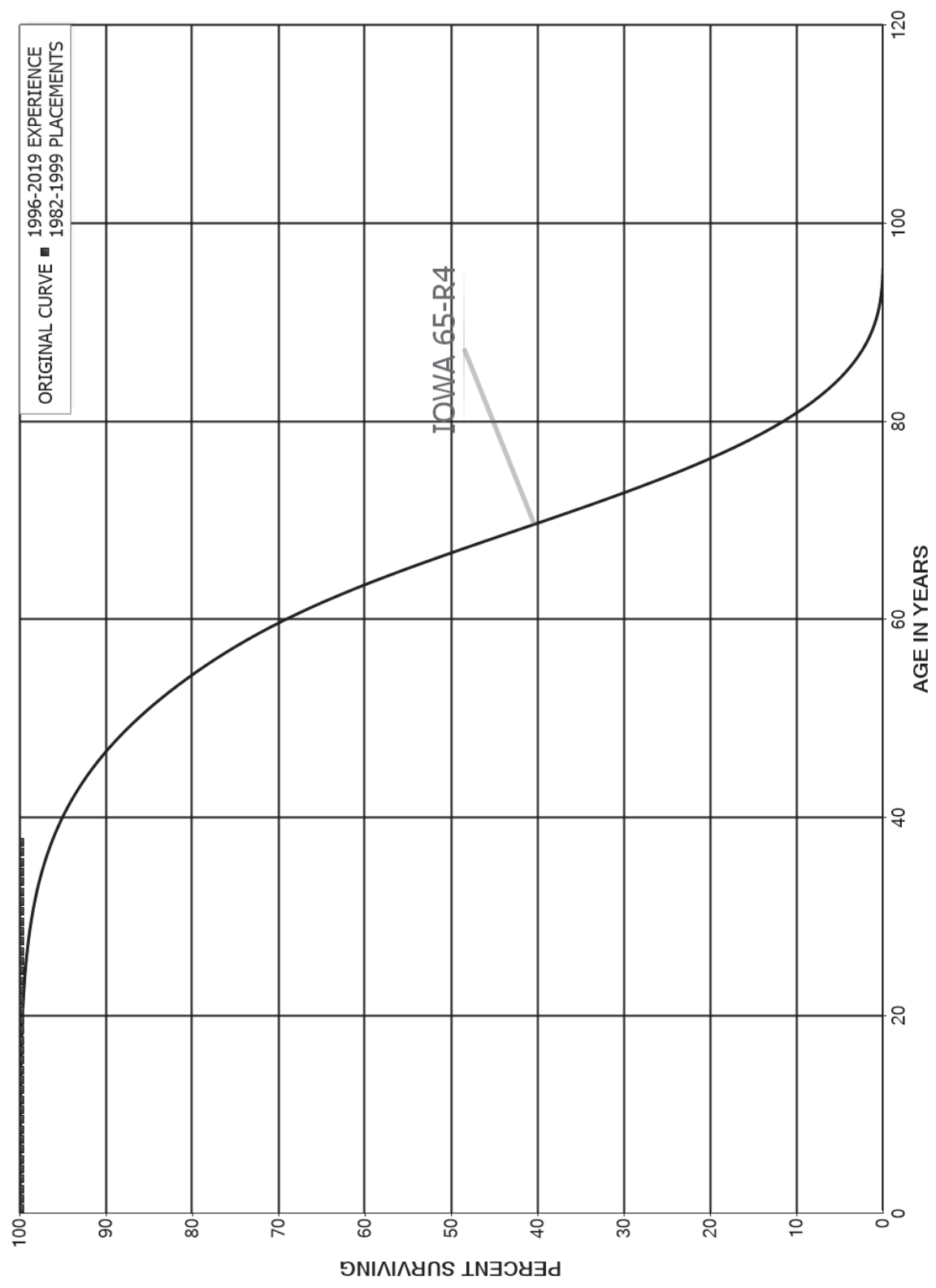
PEOPLES GAS COMPANY LLC

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1996-2019		
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	4,523		0.0000	1.0000	71.13
80.5	4,523		0.0000	1.0000	71.13
81.5	4,523		0.0000	1.0000	71.13
82.5	3,845		0.0000	1.0000	71.13
83.5	3,845		0.0000	1.0000	71.13
84.5	3,845		0.0000	1.0000	71.13
85.5	3,845		0.0000	1.0000	71.13
86.5	3,845		0.0000	1.0000	71.13
87.5	3,845	697	0.1813	0.8187	71.13
88.5	3,148		0.0000	1.0000	58.23
89.5	3,148		0.0000	1.0000	58.23
90.5	3,148		0.0000	1.0000	58.23
91.5	3,148		0.0000	1.0000	58.23
92.5	3,148	732	0.2325	0.7675	58.23
93.5	2,416	2,416	1.0000		44.69
94.5					

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



PEOPLES GAS COMPANY LLC

ACCOUNT 352.12 STORAGE RIGHTS

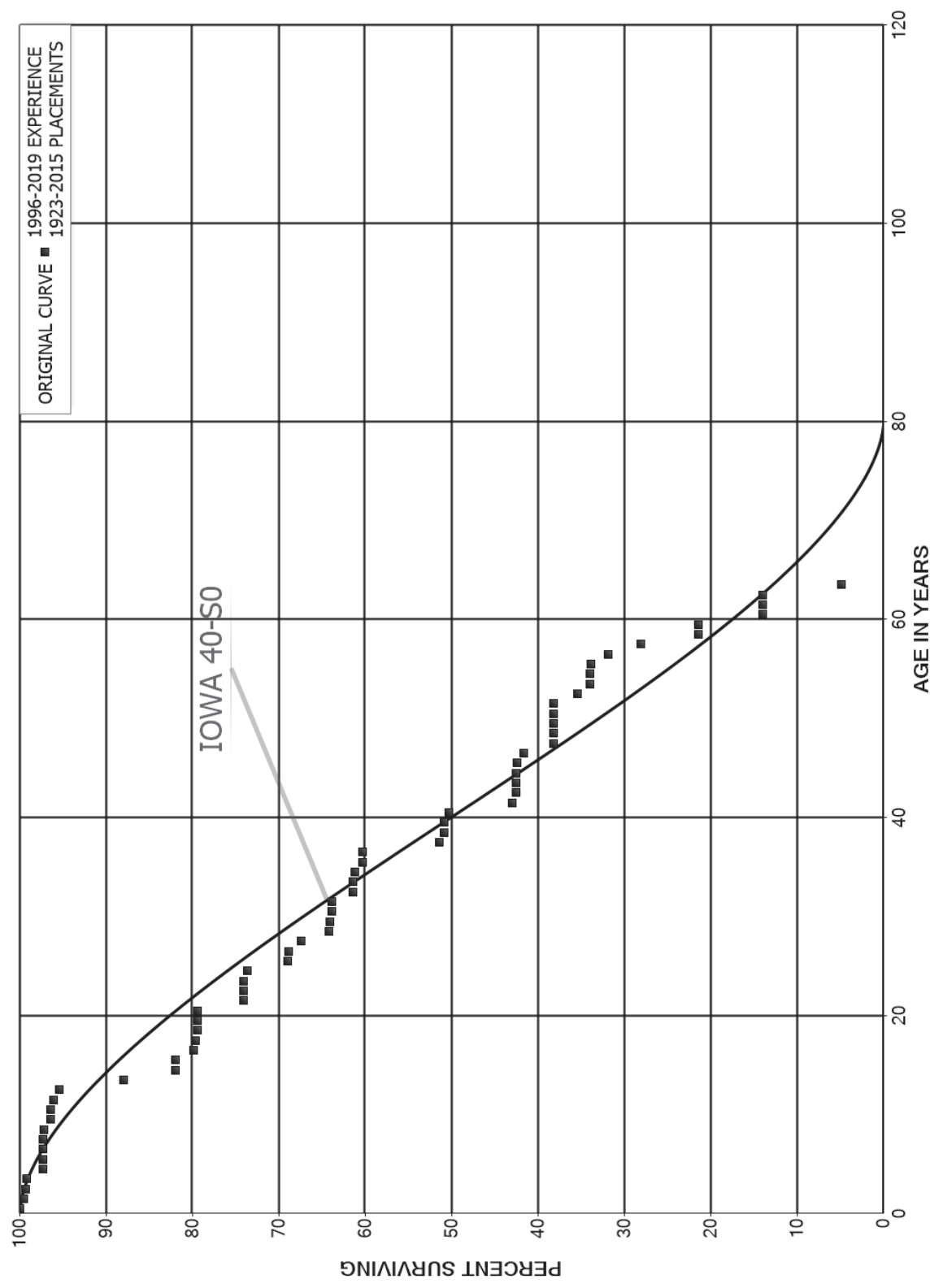
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-1999

EXPERIENCE BAND 1996-2019

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	352,672		0.0000	1.0000	100.00
0.5	352,672		0.0000	1.0000	100.00
1.5	352,672		0.0000	1.0000	100.00
2.5	352,672		0.0000	1.0000	100.00
3.5	352,672		0.0000	1.0000	100.00
4.5	352,672		0.0000	1.0000	100.00
5.5	352,672		0.0000	1.0000	100.00
6.5	352,672		0.0000	1.0000	100.00
7.5	352,672		0.0000	1.0000	100.00
8.5	352,672		0.0000	1.0000	100.00
9.5	352,672		0.0000	1.0000	100.00
10.5	352,672		0.0000	1.0000	100.00
11.5	352,672		0.0000	1.0000	100.00
12.5	352,672		0.0000	1.0000	100.00
13.5	392,672		0.0000	1.0000	100.00
14.5	392,672		0.0000	1.0000	100.00
15.5	392,672		0.0000	1.0000	100.00
16.5	392,672		0.0000	1.0000	100.00
17.5	392,672		0.0000	1.0000	100.00
18.5	392,672		0.0000	1.0000	100.00
19.5	392,672		0.0000	1.0000	100.00
20.5	346,874		0.0000	1.0000	100.00
21.5	40,000		0.0000	1.0000	100.00
22.5	40,000		0.0000	1.0000	100.00
23.5	40,000		0.0000	1.0000	100.00
24.5	40,000		0.0000	1.0000	100.00
25.5	40,000		0.0000	1.0000	100.00
26.5	40,000		0.0000	1.0000	100.00
27.5	40,000		0.0000	1.0000	100.00
28.5	40,000		0.0000	1.0000	100.00
29.5	40,000		0.0000	1.0000	100.00
30.5	40,000		0.0000	1.0000	100.00
31.5	40,000		0.0000	1.0000	100.00
32.5	40,000		0.0000	1.0000	100.00
33.5	40,000		0.0000	1.0000	100.00
34.5	40,000		0.0000	1.0000	100.00
35.5	40,000		0.0000	1.0000	100.00
36.5	40,000		0.0000	1.0000	100.00
37.5					100.00

PEOPLES GAS COMPANY LLC  
 ACCOUNT 353 LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES GAS COMPANY LLC

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2015

EXPERIENCE BAND 1996-2019

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	1,587,016	36	0.0000	1.0000	100.00
0.5	1,587,897	7,929	0.0050	0.9950	100.00
1.5	1,602,861	3,365	0.0021	0.9979	99.50
2.5	1,616,013	1,587	0.0010	0.9990	99.29
3.5	1,615,822	31,692	0.0196	0.9804	99.19
4.5	1,610,324		0.0000	1.0000	97.25
5.5	1,893,890		0.0000	1.0000	97.25
6.5	1,802,232		0.0000	1.0000	97.25
7.5	1,527,433	1,215	0.0008	0.9992	97.25
8.5	1,516,689	11,530	0.0076	0.9924	97.17
9.5	1,507,966		0.0000	1.0000	96.43
10.5	1,531,773	6,179	0.0040	0.9960	96.43
11.5	1,082,919	7,815	0.0072	0.9928	96.04
12.5	960,122	74,053	0.0771	0.9229	95.35
13.5	615,896	42,299	0.0687	0.9313	87.99
14.5	507,509		0.0000	1.0000	81.95
15.5	415,454	10,709	0.0258	0.9742	81.95
16.5	393,345	1,102	0.0028	0.9972	79.84
17.5	373,709	1,246	0.0033	0.9967	79.61
18.5	379,013	33	0.0001	0.9999	79.35
19.5	296,969		0.0000	1.0000	79.34
20.5	236,830	15,763	0.0666	0.9334	79.34
21.5	239,976		0.0000	1.0000	74.06
22.5	280,233		0.0000	1.0000	74.06
23.5	289,629	1,820	0.0063	0.9937	74.06
24.5	278,244	17,680	0.0635	0.9365	73.60
25.5	317,454	206	0.0006	0.9994	68.92
26.5	427,544	9,073	0.0212	0.9788	68.88
27.5	418,471	20,267	0.0484	0.9516	67.41
28.5	486,615	869	0.0018	0.9982	64.15
29.5	476,621	1,490	0.0031	0.9969	64.03
30.5	455,491		0.0000	1.0000	63.83
31.5	409,772	15,805	0.0386	0.9614	63.83
32.5	396,451		0.0000	1.0000	61.37
33.5	386,935	1,015	0.0026	0.9974	61.37
34.5	247,307	3,623	0.0146	0.9854	61.21
35.5	240,263	23	0.0001	0.9999	60.31
36.5	186,336	27,441	0.1473	0.8527	60.31
37.5	61,356	669	0.0109	0.9891	51.43
38.5	56,232		0.0000	1.0000	50.87

PEOPLES GAS COMPANY LLC

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2015			EXPERIENCE BAND 1996-2019			
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	56,232	606	0.0108	0.9892	50.87	
40.5	66,672	9,723	0.1458	0.8542	50.32	
41.5	80,291	806	0.0100	0.9900	42.98	
42.5	82,134	4	0.0000	1.0000	42.55	
43.5	85,306	164	0.0019	0.9981	42.55	
44.5	83,821	133	0.0016	0.9984	42.46	
45.5	76,071	1,428	0.0188	0.9812	42.40	
46.5	53,113	4,358	0.0821	0.9179	41.60	
47.5	76,739		0.0000	1.0000	38.19	
48.5	71,857	68	0.0009	0.9991	38.19	
49.5	71,789		0.0000	1.0000	38.15	
50.5	62,171		0.0000	1.0000	38.15	
51.5	34,789	2,533	0.0728	0.9272	38.15	
52.5	30,847	1,286	0.0417	0.9583	35.37	
53.5	30,263		0.0000	1.0000	33.90	
54.5	30,263	25	0.0008	0.9992	33.90	
55.5	29,537	1,794	0.0607	0.9393	33.87	
56.5	24,961	2,929	0.1174	0.8826	31.81	
57.5	22,593	5,346	0.2366	0.7634	28.08	
58.5	19,952		0.0000	1.0000	21.44	
59.5	19,952	6,923	0.3470	0.6530	21.44	
60.5	15,248		0.0000	1.0000	14.00	
61.5	15,248		0.0000	1.0000	14.00	
62.5	15,248	9,997	0.6556	0.3444	14.00	
63.5	4,690		0.0000	1.0000	4.82	
64.5	2,762		0.0000	1.0000	4.82	
65.5	2,762		0.0000	1.0000	4.82	
66.5	1,528		0.0000	1.0000	4.82	
67.5	3,097		0.0000	1.0000	4.82	
68.5	6		0.0000	1.0000	4.82	
69.5	6		0.0000	1.0000	4.82	
70.5	6	6	1.0000		4.82	
71.5	421		0.0000	1.0000		
72.5	1,587		0.0000			
73.5	1,587		0.0000			
74.5	1,587	10	0.0064			
75.5	1,577	57	0.0364			
76.5	1,519	308	0.2025			
77.5	1,212		0.0000			
78.5	1,212		0.0000			

PEOPLES GAS COMPANY LLC

ACCOUNT 353 LINES

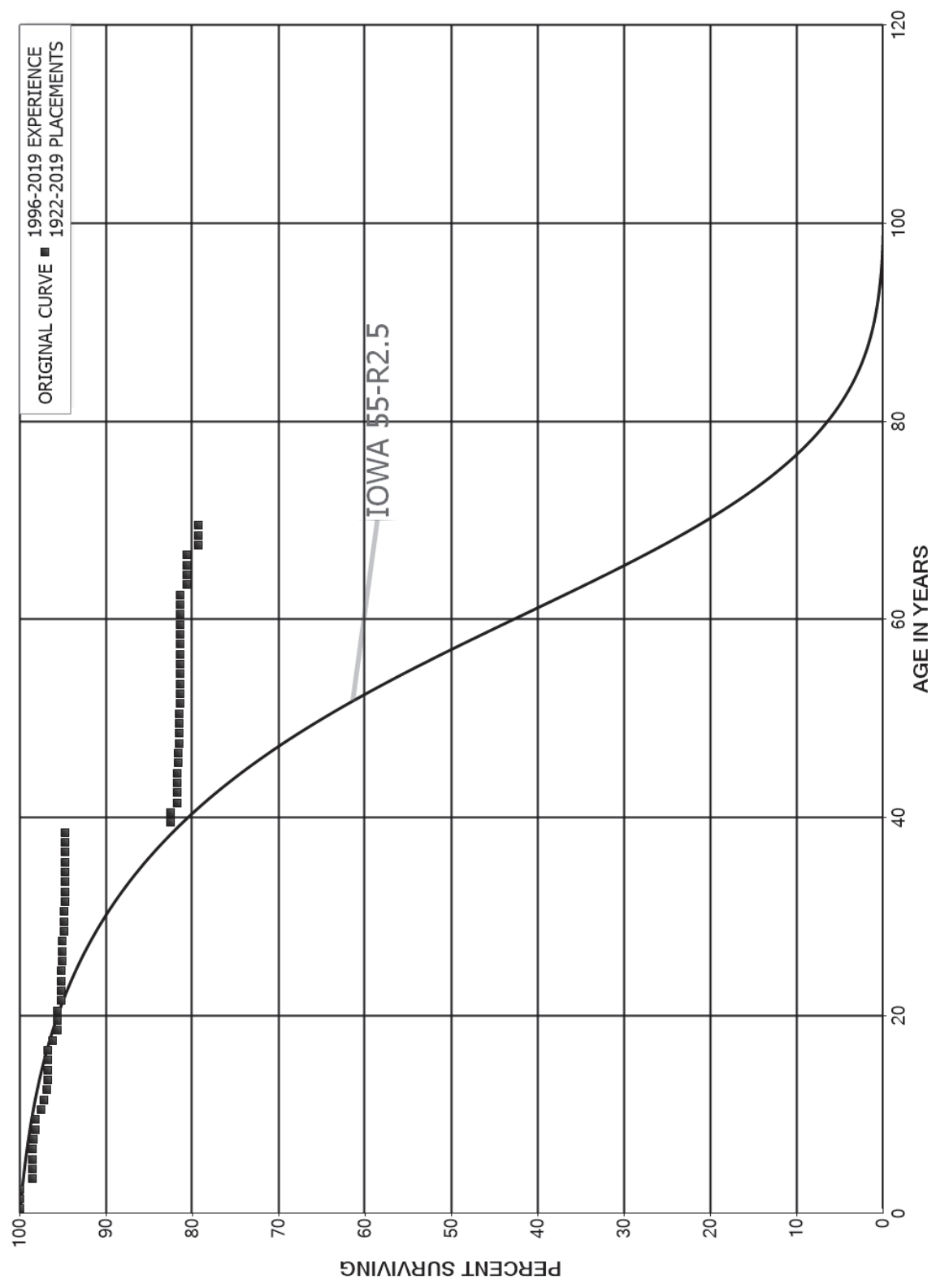
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2015

EXPERIENCE BAND 1996-2019

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	1,212		0.0000		
80.5	1,212	4	0.0031		
81.5	841		0.0000		
82.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 354 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1996-2019		
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	6,515,785		0.0000	1.0000	100.00
0.5	2,384,194		0.0000	1.0000	100.00
1.5	2,447,076		0.0000	1.0000	100.00
2.5	2,483,569	36,747	0.0148	0.9852	100.00
3.5	2,501,785		0.0000	1.0000	98.52
4.5	2,516,173		0.0000	1.0000	98.52
5.5	2,502,162		0.0000	1.0000	98.52
6.5	2,514,210	2,000	0.0008	0.9992	98.52
7.5	2,516,686	6,618	0.0026	0.9974	98.44
8.5	2,496,334		0.0000	1.0000	98.18
9.5	2,011,126	14,408	0.0072	0.9928	98.18
10.5	2,013,201	6,892	0.0034	0.9966	97.48
11.5	2,013,265	6,003	0.0030	0.9970	97.15
12.5	2,034,597	3,339	0.0016	0.9984	96.86
13.5	2,053,545		0.0000	1.0000	96.70
14.5	1,974,883		0.0000	1.0000	96.70
15.5	1,932,159		0.0000	1.0000	96.70
16.5	1,932,319	10,713	0.0055	0.9945	96.70
17.5	1,561,678	8,875	0.0057	0.9943	96.16
18.5	1,552,486		0.0000	1.0000	95.61
19.5	953,936		0.0000	1.0000	95.61
20.5	677,061	3,051	0.0045	0.9955	95.61
21.5	645,355		0.0000	1.0000	95.18
22.5	599,527		0.0000	1.0000	95.18
23.5	590,083		0.0000	1.0000	95.18
24.5	548,794	938	0.0017	0.9983	95.18
25.5	527,522		0.0000	1.0000	95.02
26.5	608,398		0.0000	1.0000	95.02
27.5	532,461	1,197	0.0022	0.9978	95.02
28.5	499,801		0.0000	1.0000	94.81
29.5	463,173		0.0000	1.0000	94.81
30.5	414,450	336	0.0008	0.9992	94.81
31.5	416,059		0.0000	1.0000	94.73
32.5	403,976		0.0000	1.0000	94.73
33.5	407,889		0.0000	1.0000	94.73
34.5	247,332		0.0000	1.0000	94.73
35.5	243,460		0.0000	1.0000	94.73
36.5	209,875		0.0000	1.0000	94.73
37.5	166,417		0.0000	1.0000	94.73
38.5	162,451	20,881	0.1285	0.8715	94.73

PEOPLES GAS COMPANY LLC

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1996-2019		
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	177,310		0.0000	1.0000	82.55
40.5	224,697	2,108	0.0094	0.9906	82.55
41.5	254,727		0.0000	1.0000	81.78
42.5	336,150		0.0000	1.0000	81.78
43.5	350,018	200	0.0006	0.9994	81.78
44.5	347,318	646	0.0019	0.9981	81.73
45.5	270,209		0.0000	1.0000	81.58
46.5	294,469	200	0.0007	0.9993	81.58
47.5	311,156		0.0000	1.0000	81.53
48.5	263,842		0.0000	1.0000	81.53
49.5	232,306		0.0000	1.0000	81.53
50.5	221,106	500	0.0023	0.9977	81.53
51.5	209,546		0.0000	1.0000	81.34
52.5	209,050		0.0000	1.0000	81.34
53.5	209,711		0.0000	1.0000	81.34
54.5	209,654		0.0000	1.0000	81.34
55.5	210,082		0.0000	1.0000	81.34
56.5	210,082		0.0000	1.0000	81.34
57.5	210,234		0.0000	1.0000	81.34
58.5	233,373		0.0000	1.0000	81.34
59.5	231,960		0.0000	1.0000	81.34
60.5	223,771		0.0000	1.0000	81.34
61.5	224,048		0.0000	1.0000	81.34
62.5	224,048	2,000	0.0089	0.9911	81.34
63.5	186,251		0.0000	1.0000	80.62
64.5	186,251		0.0000	1.0000	80.62
65.5	167,566	49	0.0003	0.9997	80.62
66.5	84,068	1,376	0.0164	0.9836	80.59
67.5	70,447		0.0000	1.0000	79.27
68.5	70,447		0.0000	1.0000	79.27
69.5	72,372		0.0000	1.0000	79.27
70.5	46,717		0.0000	1.0000	79.27
71.5	26,208		0.0000	1.0000	79.27
72.5	26,208		0.0000	1.0000	79.27
73.5	26,408		0.0000	1.0000	79.27
74.5	26,408		0.0000	1.0000	79.27
75.5	26,408		0.0000	1.0000	79.27
76.5	26,408		0.0000	1.0000	79.27
77.5	25,836		0.0000	1.0000	79.27
78.5	25,804		0.0000	1.0000	79.27

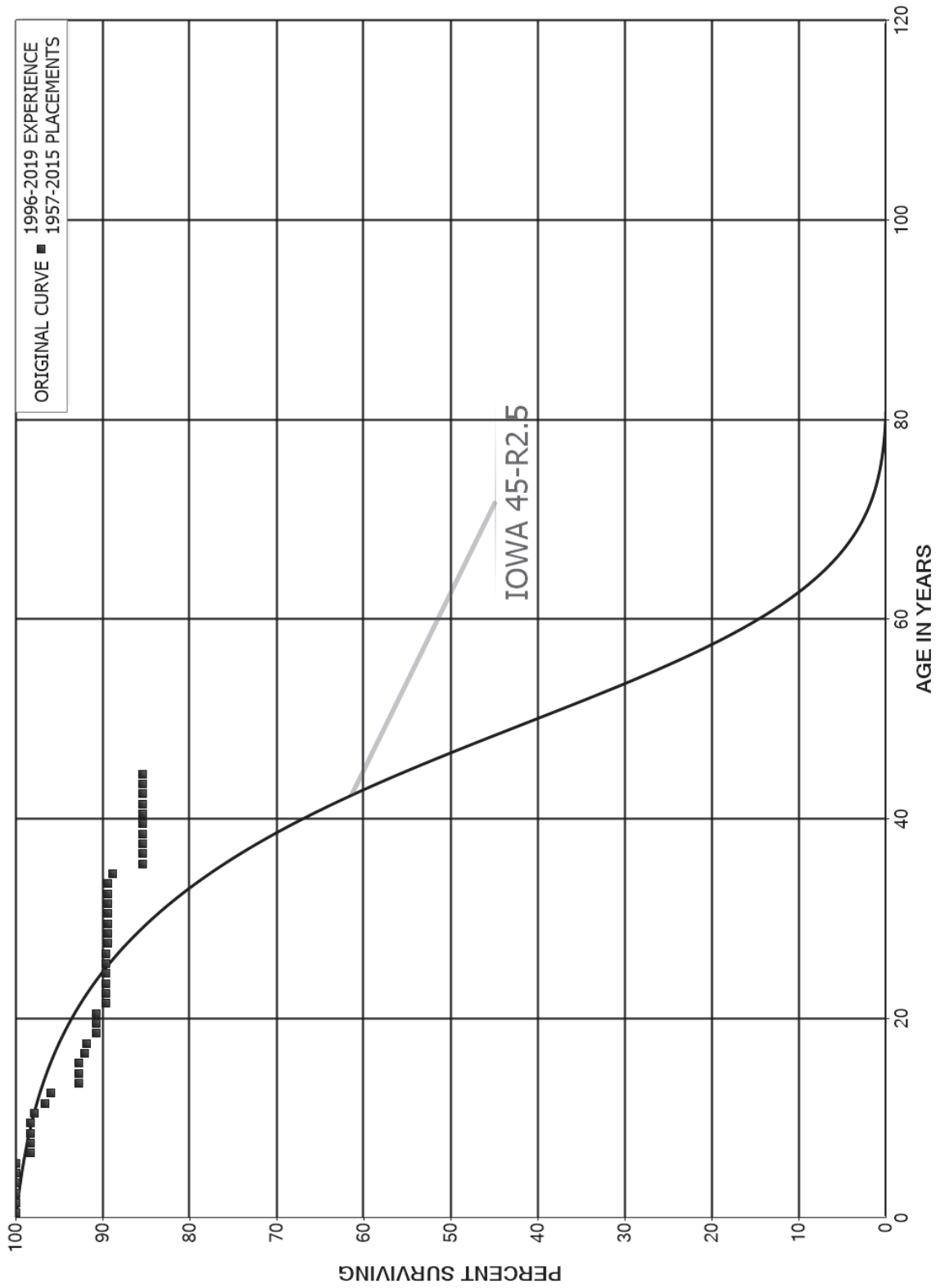
PEOPLES GAS COMPANY LLC

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1996-2019		
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	25,376		0.0000	1.0000	79.27
80.5	25,376		0.0000	1.0000	79.27
81.5	25,230		0.0000	1.0000	79.27
82.5	2,718		0.0000	1.0000	79.27
83.5	2,718		0.0000	1.0000	79.27
84.5	2,590		0.0000	1.0000	79.27
85.5	2,199		0.0000	1.0000	79.27
86.5	2,199		0.0000	1.0000	79.27
87.5	2,199		0.0000	1.0000	79.27
88.5	2,199		0.0000	1.0000	79.27
89.5	2,199		0.0000	1.0000	79.27
90.5	2,199		0.0000	1.0000	79.27
91.5	2,199		0.0000	1.0000	79.27
92.5	2,199		0.0000	1.0000	79.27
93.5	201		0.0000	1.0000	79.27
94.5	201		0.0000	1.0000	79.27
95.5	201		0.0000	1.0000	79.27
96.5	201		0.0000	1.0000	79.27
97.5					79.27

PEOPLES GAS COMPANY LLC  
 ACCOUNT 355 MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES GAS COMPANY LLC

ACCOUNT 355 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2015

EXPERIENCE BAND 1996-2019

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	1,229,946		0.0000	1.0000	100.00
0.5	1,239,429	691	0.0006	0.9994	100.00
1.5	1,251,009		0.0000	1.0000	99.94
2.5	568,460		0.0000	1.0000	99.94
3.5	571,741		0.0000	1.0000	99.94
4.5	562,114		0.0000	1.0000	99.94
5.5	567,662	9,483	0.0167	0.9833	99.94
6.5	558,178		0.0000	1.0000	98.27
7.5	561,463		0.0000	1.0000	98.27
8.5	423,438		0.0000	1.0000	98.27
9.5	494,571	2,166	0.0044	0.9956	98.27
10.5	503,522	6,217	0.0123	0.9877	97.84
11.5	479,713	3,281	0.0068	0.9932	96.64
12.5	440,053	14,910	0.0339	0.9661	95.98
13.5	419,025		0.0000	1.0000	92.72
14.5	419,025		0.0000	1.0000	92.72
15.5	419,689	3,023	0.0072	0.9928	92.72
16.5	416,666	1,001	0.0024	0.9976	92.06
17.5	415,665	4,909	0.0118	0.9882	91.83
18.5	410,756		0.0000	1.0000	90.75
19.5	279,533	100	0.0004	0.9996	90.75
20.5	315,145	3,851	0.0122	0.9878	90.72
21.5	294,555		0.0000	1.0000	89.61
22.5	268,223		0.0000	1.0000	89.61
23.5	268,617		0.0000	1.0000	89.61
24.5	268,617		0.0000	1.0000	89.61
25.5	260,379		0.0000	1.0000	89.61
26.5	263,613	485	0.0018	0.9982	89.61
27.5	263,128		0.0000	1.0000	89.44
28.5	263,586		0.0000	1.0000	89.44
29.5	254,033		0.0000	1.0000	89.44
30.5	254,033		0.0000	1.0000	89.44
31.5	250,748		0.0000	1.0000	89.44
32.5	163,790		0.0000	1.0000	89.44
33.5	94,353	637	0.0067	0.9933	89.44
34.5	82,600	3,234	0.0391	0.9609	88.84
35.5	77,043		0.0000	1.0000	85.36
36.5	77,043		0.0000	1.0000	85.36
37.5	77,043		0.0000	1.0000	85.36
38.5	77,293		0.0000	1.0000	85.36

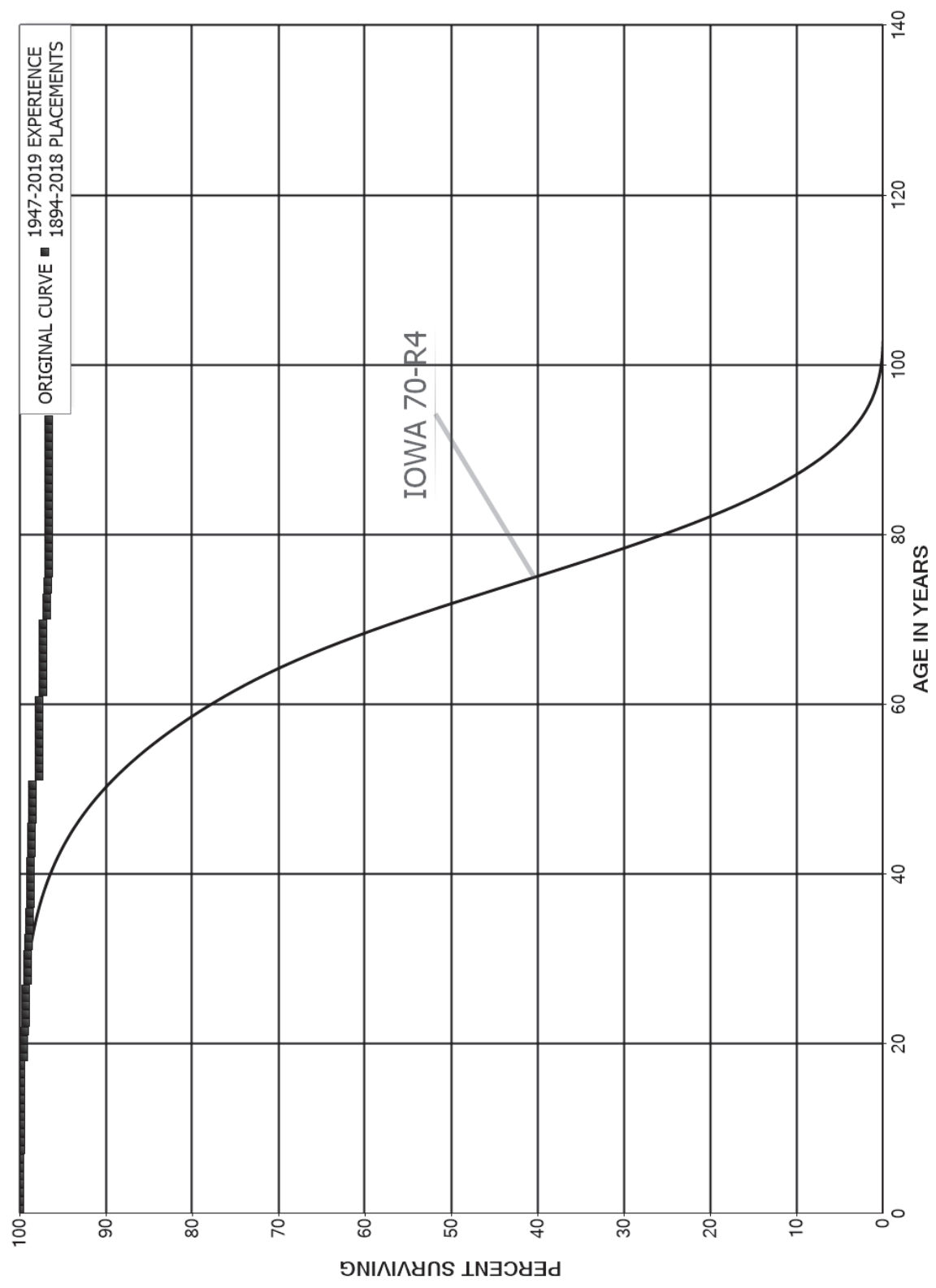
PEOPLES GAS COMPANY LLC

ACCOUNT 355 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2015			EXPERIENCE BAND 1996-2019		
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	68,124		0.0000	1.0000	85.36
40.5	68,124		0.0000	1.0000	85.36
41.5	68,124		0.0000	1.0000	85.36
42.5	68,124		0.0000	1.0000	85.36
43.5	68,124		0.0000	1.0000	85.36
44.5	3,516		0.0000	1.0000	85.36
45.5	1,784		0.0000	1.0000	85.36
46.5	1,784		0.0000	1.0000	85.36
47.5	1,390		0.0000	1.0000	85.36
48.5	1,390		0.0000	1.0000	85.36
49.5	802		0.0000	1.0000	85.36
50.5	802		0.0000	1.0000	85.36
51.5	802		0.0000	1.0000	85.36
52.5	343		0.0000	1.0000	85.36
53.5	343		0.0000	1.0000	85.36
54.5	343		0.0000	1.0000	85.36
55.5	343		0.0000	1.0000	85.36
56.5	343		0.0000	1.0000	85.36
57.5	250		0.0000	1.0000	85.36
58.5	250		0.0000	1.0000	85.36
59.5	250		0.0000	1.0000	85.36
60.5	250		0.0000	1.0000	85.36
61.5	250		0.0000	1.0000	85.36
62.5					85.36

PEOPLES GAS COMPANY LLC  
 ACCOUNT 365.2 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2018

EXPERIENCE BAND 1947-2019

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	1,953,604	56	0.0000	1.0000	100.00
0.5	1,956,105		0.0000	1.0000	100.00
1.5	1,920,410	168	0.0001	0.9999	100.00
2.5	1,931,967	316	0.0002	0.9998	99.99
3.5	1,927,990	810	0.0004	0.9996	99.97
4.5	1,918,882		0.0000	1.0000	99.93
5.5	1,912,219	252	0.0001	0.9999	99.93
6.5	1,957,993	1,160	0.0006	0.9994	99.92
7.5	1,946,404	112	0.0001	0.9999	99.86
8.5	1,875,235		0.0000	1.0000	99.85
9.5	1,812,754	179	0.0001	0.9999	99.85
10.5	1,788,058	91	0.0001	0.9999	99.84
11.5	1,658,883	720	0.0004	0.9996	99.84
12.5	1,607,880	9	0.0000	1.0000	99.79
13.5	1,578,292	15	0.0000	1.0000	99.79
14.5	1,562,244	67	0.0000	1.0000	99.79
15.5	1,509,245	17	0.0000	1.0000	99.79
16.5	1,476,380		0.0000	1.0000	99.79
17.5	1,462,364	3,931	0.0027	0.9973	99.79
18.5	1,446,021	181	0.0001	0.9999	99.52
19.5	1,396,889	256	0.0002	0.9998	99.51
20.5	1,382,710	2,036	0.0015	0.9985	99.49
21.5	1,393,299	215	0.0002	0.9998	99.34
22.5	1,371,026	288	0.0002	0.9998	99.33
23.5	1,345,519		0.0000	1.0000	99.31
24.5	1,286,550	625	0.0005	0.9995	99.31
25.5	1,244,530	168	0.0001	0.9999	99.26
26.5	1,196,256	2,250	0.0019	0.9981	99.24
27.5	1,183,959	325	0.0003	0.9997	99.06
28.5	1,149,742		0.0000	1.0000	99.03
29.5	960,804		0.0000	1.0000	99.03
30.5	833,546	250	0.0003	0.9997	99.03
31.5	730,643	672	0.0009	0.9991	99.00
32.5	542,281	560	0.0010	0.9990	98.91
33.5	487,202		0.0000	1.0000	98.81
34.5	489,630	76	0.0002	0.9998	98.81
35.5	436,141	56	0.0001	0.9999	98.79
36.5	432,076		0.0000	1.0000	98.78
37.5	432,009		0.0000	1.0000	98.78
38.5	428,425		0.0000	1.0000	98.78

PEOPLES GAS COMPANY LLC

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2018

EXPERIENCE BAND 1947-2019

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	390,230	269	0.0007	0.9993	98.78
40.5	385,855	134	0.0003	0.9997	98.71
41.5	395,190	93	0.0002	0.9998	98.68
42.5	396,774	93	0.0002	0.9998	98.65
43.5	396,391	28	0.0001	0.9999	98.63
44.5	398,198		0.0000	1.0000	98.62
45.5	396,533	280	0.0007	0.9993	98.62
46.5	395,903	168	0.0004	0.9996	98.55
47.5	390,940		0.0000	1.0000	98.51
48.5	387,363		0.0000	1.0000	98.51
49.5	379,888		0.0000	1.0000	98.51
50.5	361,779	2,817	0.0078	0.9922	98.51
51.5	350,435	56	0.0002	0.9998	97.74
52.5	344,048		0.0000	1.0000	97.73
53.5	315,955	112	0.0004	0.9996	97.73
54.5	245,219		0.0000	1.0000	97.69
55.5	230,226		0.0000	1.0000	97.69
56.5	203,548		0.0000	1.0000	97.69
57.5	198,793		0.0000	1.0000	97.69
58.5	189,913		0.0000	1.0000	97.69
59.5	189,104		0.0000	1.0000	97.69
60.5	185,705	677	0.0036	0.9964	97.69
61.5	185,029		0.0000	1.0000	97.34
62.5	181,641		0.0000	1.0000	97.34
63.5	177,716	93	0.0005	0.9995	97.34
64.5	175,633		0.0000	1.0000	97.29
65.5	174,255	93	0.0005	0.9995	97.29
66.5	173,986		0.0000	1.0000	97.24
67.5	173,413		0.0000	1.0000	97.24
68.5	168,106		0.0000	1.0000	97.24
69.5	162,566	746	0.0046	0.9954	97.24
70.5	159,958		0.0000	1.0000	96.79
71.5	159,867		0.0000	1.0000	96.79
72.5	161,117	65	0.0004	0.9996	96.79
73.5	159,870	50	0.0003	0.9997	96.75
74.5	159,741	104	0.0006	0.9994	96.72
75.5	159,148		0.0000	1.0000	96.66
76.5	158,295		0.0000	1.0000	96.66
77.5	157,157		0.0000	1.0000	96.66
78.5	154,536		0.0000	1.0000	96.66

PEOPLES GAS COMPANY LLC

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2018

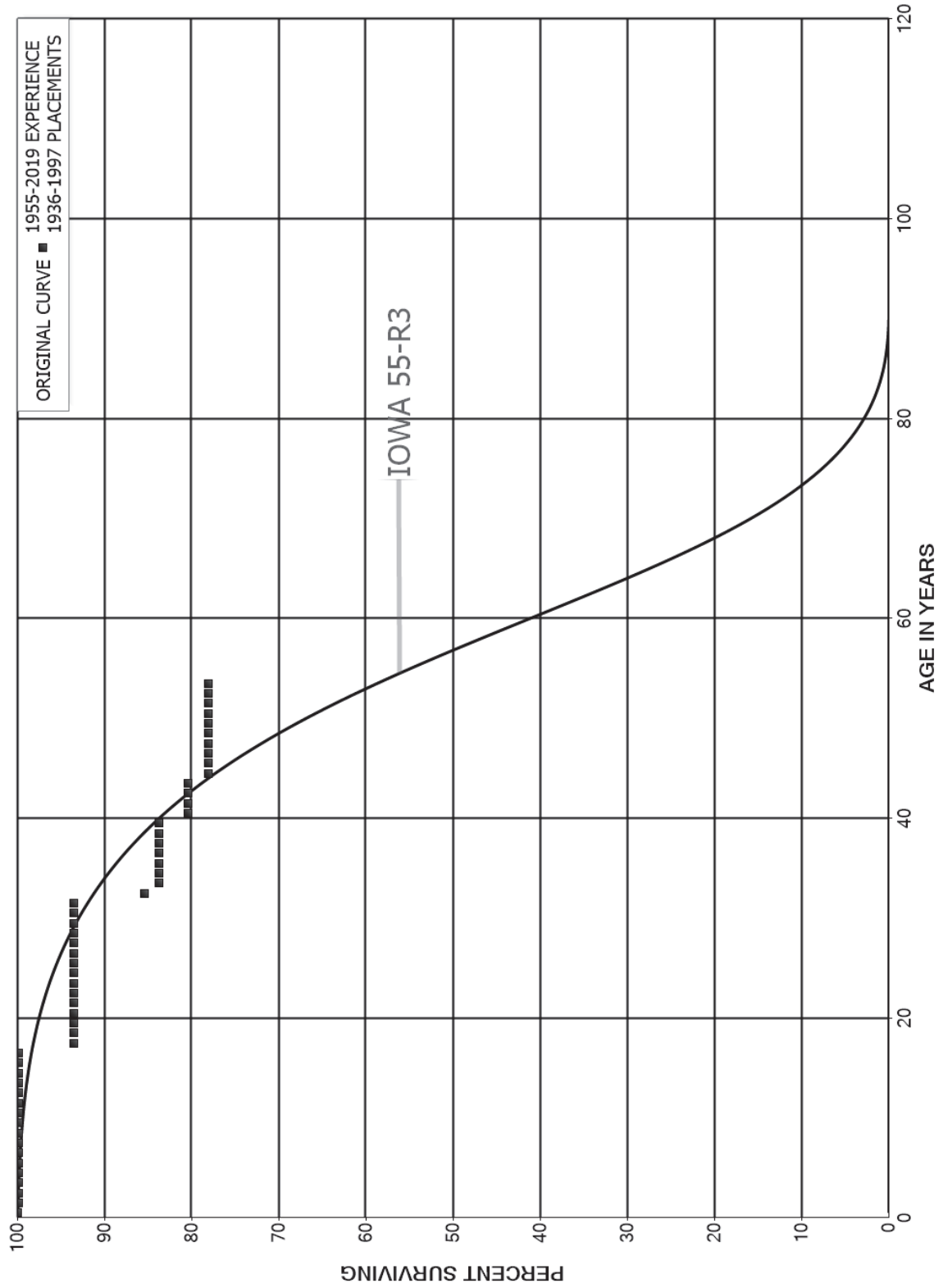
EXPERIENCE BAND 1947-2019

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	154,431		0.0000	1.0000	96.66
80.5	149,100		0.0000	1.0000	96.66
81.5	147,827		0.0000	1.0000	96.66
82.5	144,751		0.0000	1.0000	96.66
83.5	143,446		0.0000	1.0000	96.66
84.5	139,624		0.0000	1.0000	96.66
85.5	139,571		0.0000	1.0000	96.66
86.5	139,518		0.0000	1.0000	96.66
87.5	139,518		0.0000	1.0000	96.66
88.5	139,425		0.0000	1.0000	96.66
89.5	138,936		0.0000	1.0000	96.66
90.5	136,885		0.0000	1.0000	96.66
91.5	136,792		0.0000	1.0000	96.66
92.5	136,233		0.0000	1.0000	96.66
93.5	125,907		0.0000	1.0000	96.66
94.5	116,856		0.0000	1.0000	96.66
95.5	106,667		0.0000	1.0000	96.66
96.5	102,161		0.0000	1.0000	96.66
97.5	95,591		0.0000	1.0000	96.66
98.5	95,124		0.0000	1.0000	96.66
99.5	94,752		0.0000	1.0000	96.66
100.5	93,819		0.0000	1.0000	96.66
101.5	92,701		0.0000	1.0000	96.66
102.5	89,718		0.0000	1.0000	96.66
103.5	87,690		0.0000	1.0000	96.66
104.5	74,238		0.0000	1.0000	96.66
105.5	64,965		0.0000	1.0000	96.66
106.5	57,238		0.0000	1.0000	96.66
107.5	49,128		0.0000	1.0000	96.66
108.5	47,077		0.0000	1.0000	96.66
109.5	45,026		0.0000	1.0000	96.66
110.5	35,797		0.0000	1.0000	96.66
111.5	31,975		0.0000	1.0000	96.66
112.5	30,950		0.0000	1.0000	96.66
113.5	22,187		0.0000	1.0000	96.66
114.5	11,373		0.0000	1.0000	96.66
115.5	9,415		0.0000	1.0000	96.66
116.5	8,763		0.0000	1.0000	96.66
117.5	5,500		0.0000	1.0000	96.66
118.5	3,076		0.0000	1.0000	96.66

PEOPLES GAS COMPANY LLC  
ACCOUNT 365.2 RIGHTS OF WAY  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2018			EXPERIENCE BAND 1947-2019		
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	1,958		0.0000	1.0000	96.66
120.5	1,678		0.0000	1.0000	96.66
121.5	1,678		0.0000	1.0000	96.66
122.5	1,492		0.0000	1.0000	96.66
123.5					96.66

PEOPLES GAS COMPANY LLC  
 ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES - OTHER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES GAS COMPANY LLC

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-1997			EXPERIENCE BAND 1955-2019		
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	15,246		0.0000	1.0000	100.00
0.5	15,740	19	0.0012	0.9988	100.00
1.5	15,721		0.0000	1.0000	99.88
2.5	15,721		0.0000	1.0000	99.88
3.5	15,721		0.0000	1.0000	99.88
4.5	16,015		0.0000	1.0000	99.88
5.5	16,015		0.0000	1.0000	99.88
6.5	16,015		0.0000	1.0000	99.88
7.5	16,015		0.0000	1.0000	99.88
8.5	16,015		0.0000	1.0000	99.88
9.5	16,015		0.0000	1.0000	99.88
10.5	16,015		0.0000	1.0000	99.88
11.5	16,015		0.0000	1.0000	99.88
12.5	16,015		0.0000	1.0000	99.88
13.5	16,015		0.0000	1.0000	99.88
14.5	16,015		0.0000	1.0000	99.88
15.5	16,015		0.0000	1.0000	99.88
16.5	16,015	1,023	0.0639	0.9361	99.88
17.5	14,992		0.0000	1.0000	93.50
18.5	15,176		0.0000	1.0000	93.50
19.5	15,176		0.0000	1.0000	93.50
20.5	15,176		0.0000	1.0000	93.50
21.5	15,176		0.0000	1.0000	93.50
22.5	14,058		0.0000	1.0000	93.50
23.5	14,058		0.0000	1.0000	93.50
24.5	14,058		0.0000	1.0000	93.50
25.5	14,058		0.0000	1.0000	93.50
26.5	9,556		0.0000	1.0000	93.50
27.5	9,556		0.0000	1.0000	93.50
28.5	9,556		0.0000	1.0000	93.50
29.5	9,556		0.0000	1.0000	93.50
30.5	9,556		0.0000	1.0000	93.50
31.5	9,556	831	0.0870	0.9130	93.50
32.5	8,724	169	0.0193	0.9807	85.36
33.5	8,556		0.0000	1.0000	83.71
34.5	8,556		0.0000	1.0000	83.71
35.5	7,945		0.0000	1.0000	83.71
36.5	7,945		0.0000	1.0000	83.71
37.5	7,945		0.0000	1.0000	83.71
38.5	7,945		0.0000	1.0000	83.71

PEOPLES GAS COMPANY LLC

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-1997			EXPERIENCE BAND 1955-2019			
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	7,945	314	0.0395	0.9605	83.71	
40.5	7,631		0.0000	1.0000	80.41	
41.5	7,631		0.0000	1.0000	80.41	
42.5	7,631		0.0000	1.0000	80.41	
43.5	7,631	221	0.0289	0.9711	80.41	
44.5	7,411		0.0000	1.0000	78.08	
45.5	7,411		0.0000	1.0000	78.08	
46.5	7,411		0.0000	1.0000	78.08	
47.5	7,411		0.0000	1.0000	78.08	
48.5	6,412		0.0000	1.0000	78.08	
49.5	6,412		0.0000	1.0000	78.08	
50.5	6,412		0.0000	1.0000	78.08	
51.5	6,300		0.0000	1.0000	78.08	
52.5	6,197		0.0000	1.0000	78.08	
53.5	1,974		0.0000	1.0000	78.08	
54.5	1,964		0.0000	1.0000	78.08	
55.5	1,593		0.0000	1.0000	78.08	
56.5	1,451		0.0000	1.0000	78.08	
57.5	1,451		0.0000	1.0000	78.08	
58.5	1,451		0.0000	1.0000	78.08	
59.5	1,451	131	0.0904	0.9096	78.08	
60.5	1,320		0.0000	1.0000	71.02	
61.5	1,320		0.0000	1.0000	71.02	
62.5	972		0.0000	1.0000	71.02	
63.5	972		0.0000	1.0000	71.02	
64.5	972		0.0000	1.0000	71.02	
65.5	477		0.0000	1.0000	71.02	
66.5	477		0.0000	1.0000	71.02	
67.5	477		0.0000	1.0000	71.02	
68.5	477		0.0000	1.0000	71.02	
69.5	184		0.0000	1.0000	71.02	
70.5	184		0.0000	1.0000	71.02	
71.5	184		0.0000	1.0000	71.02	
72.5	184		0.0000	1.0000	71.02	
73.5	184		0.0000	1.0000	71.02	
74.5	184		0.0000	1.0000	71.02	
75.5	184		0.0000	1.0000	71.02	
76.5	184		0.0000	1.0000	71.02	
77.5	184		0.0000	1.0000	71.02	
78.5	184		0.0000	1.0000	71.02	

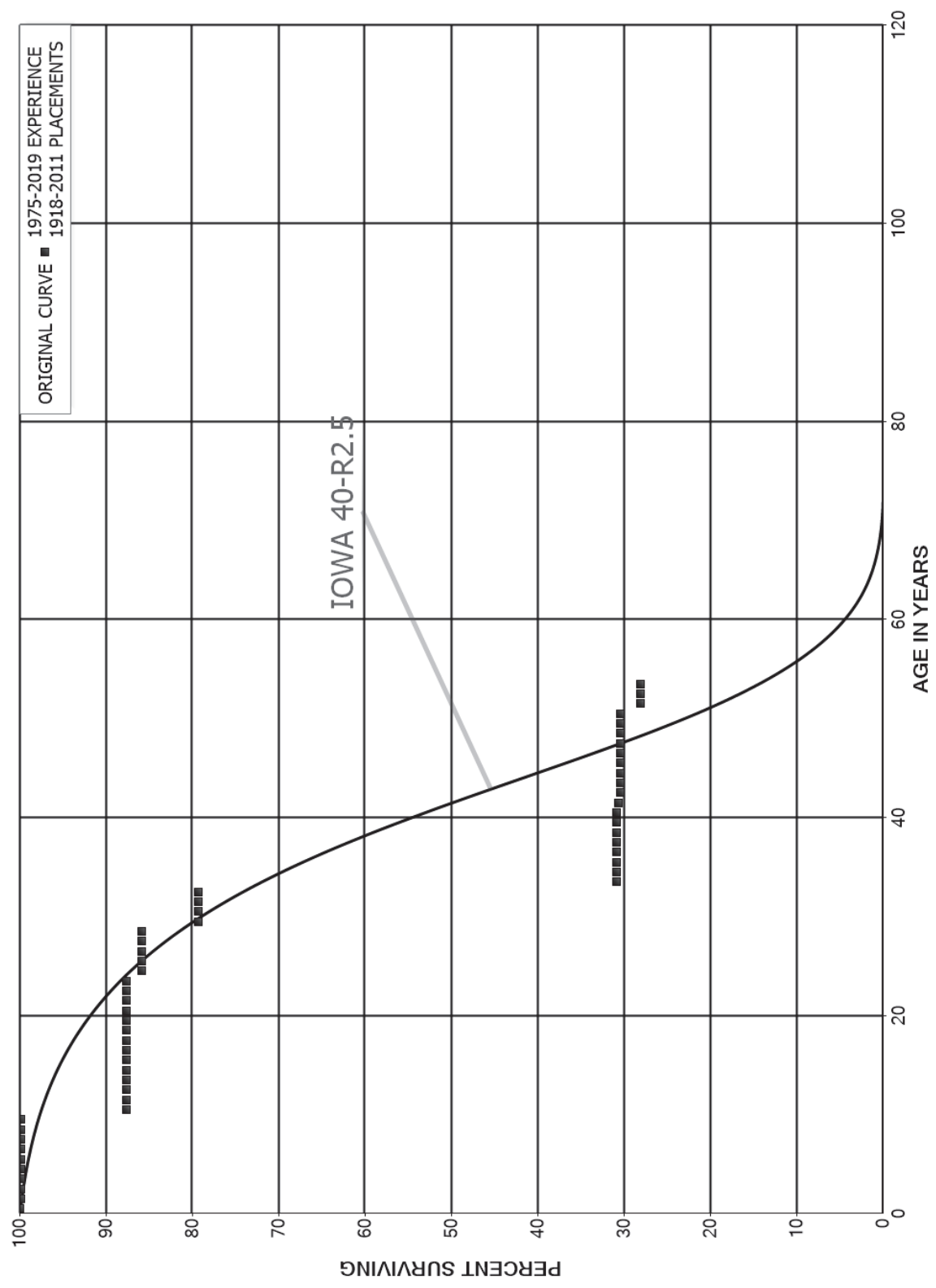
PEOPLES GAS COMPANY LLC

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-1997			EXPERIENCE BAND 1955-2019		
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	184		0.0000	1.0000	71.02
80.5	184		0.0000	1.0000	71.02
81.5	184		0.0000	1.0000	71.02
82.5	184		0.0000	1.0000	71.02
83.5					71.02

PEOPLES GAS COMPANY LLC  
 ACCOUNT 366.3 OTHER STRUCTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 366.3 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2011

EXPERIENCE BAND 1975-2019

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	52,062		0.0000	1.0000	100.00
0.5	52,062	69	0.0013	0.9987	100.00
1.5	51,889		0.0000	1.0000	99.87
2.5	45,919		0.0000	1.0000	99.87
3.5	48,029		0.0000	1.0000	99.87
4.5	48,029		0.0000	1.0000	99.87
5.5	47,480		0.0000	1.0000	99.87
6.5	52,018		0.0000	1.0000	99.87
7.5	52,018		0.0000	1.0000	99.87
8.5	42,240		0.0000	1.0000	99.87
9.5	36,855	4,538	0.1231	0.8769	99.87
10.5	33,265		0.0000	1.0000	87.57
11.5	34,765		0.0000	1.0000	87.57
12.5	34,495		0.0000	1.0000	87.57
13.5	35,059		0.0000	1.0000	87.57
14.5	35,059		0.0000	1.0000	87.57
15.5	35,059		0.0000	1.0000	87.57
16.5	33,680		0.0000	1.0000	87.57
17.5	33,680		0.0000	1.0000	87.57
18.5	33,680		0.0000	1.0000	87.57
19.5	33,680		0.0000	1.0000	87.57
20.5	33,680		0.0000	1.0000	87.57
21.5	31,966		0.0000	1.0000	87.57
22.5	31,966		0.0000	1.0000	87.57
23.5	27,704	563	0.0203	0.9797	87.57
24.5	27,141		0.0000	1.0000	85.79
25.5	27,141		0.0000	1.0000	85.79
26.5	25,796		0.0000	1.0000	85.79
27.5	19,029		0.0000	1.0000	85.79
28.5	14,770	1,125	0.0762	0.9238	85.79
29.5	10,192		0.0000	1.0000	79.25
30.5	3,922		0.0000	1.0000	79.25
31.5	3,922		0.0000	1.0000	79.25
32.5	2,435	1,487	0.6106	0.3894	79.25
33.5	948		0.0000	1.0000	30.87
34.5	948		0.0000	1.0000	30.87
35.5	948		0.0000	1.0000	30.87
36.5	1,369		0.0000	1.0000	30.87
37.5	13,063		0.0000	1.0000	30.87
38.5	13,063		0.0000	1.0000	30.87

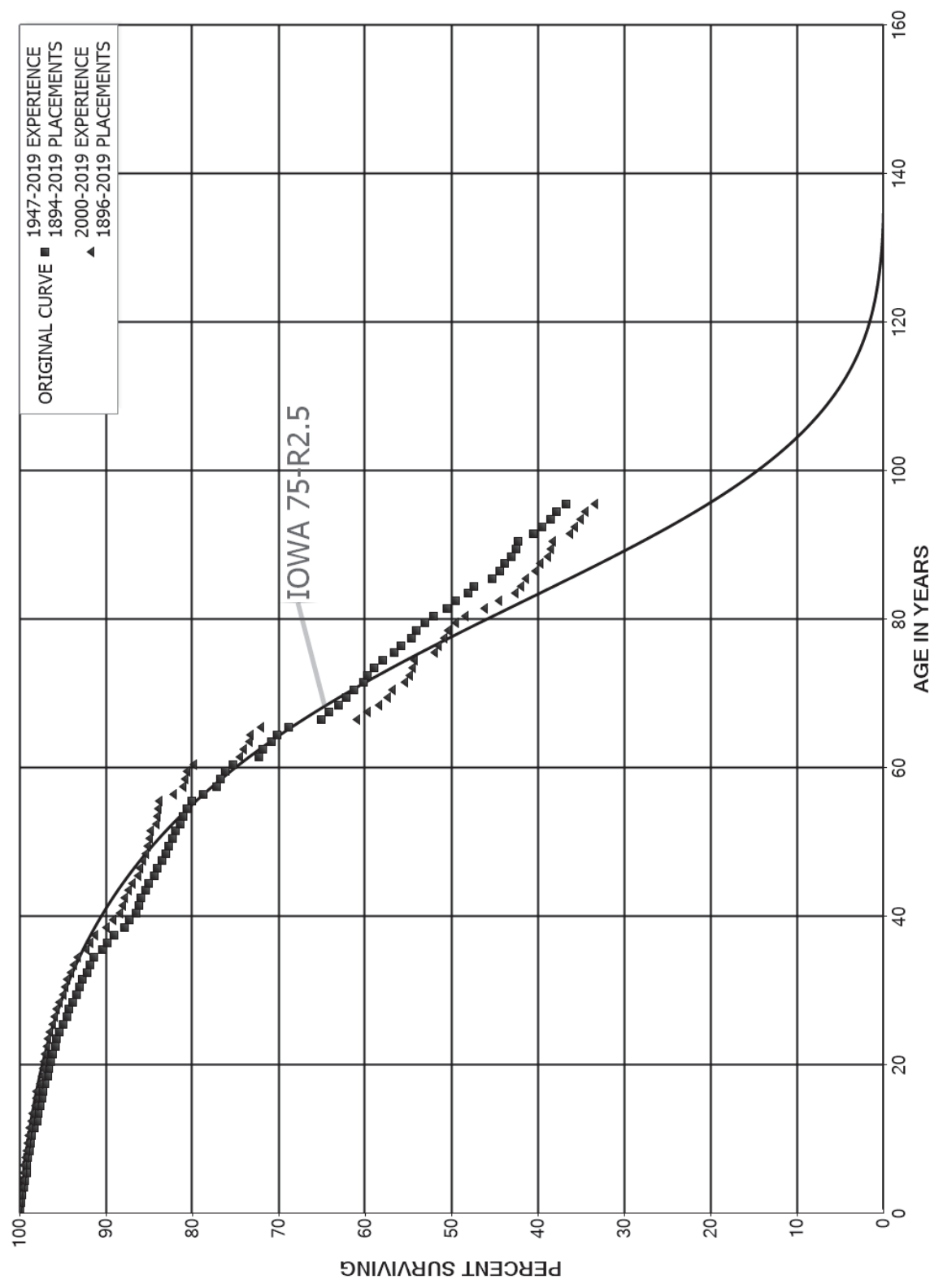
PEOPLES GAS COMPANY LLC

ACCOUNT 366.3 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1975-2019		
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	13,063		0.0000	1.0000	30.87
40.5	13,063	100	0.0077	0.9923	30.87
41.5	12,963	100	0.0077	0.9923	30.63
42.5	12,863		0.0000	1.0000	30.39
43.5	12,863		0.0000	1.0000	30.39
44.5	12,863		0.0000	1.0000	30.39
45.5	12,863		0.0000	1.0000	30.39
46.5	12,863		0.0000	1.0000	30.39
47.5	12,863		0.0000	1.0000	30.39
48.5	12,863		0.0000	1.0000	30.39
49.5	12,863		0.0000	1.0000	30.39
50.5	12,863	1,000	0.0777	0.9223	30.39
51.5	11,863		0.0000	1.0000	28.03
52.5	11,443		0.0000	1.0000	28.03
53.5	948		0.0000	1.0000	28.03
54.5	948		0.0000	1.0000	28.03
55.5					28.03
56.5	4,780		0.0000		
57.5	4,780		0.0000		
58.5	4,780		0.0000		
59.5	4,780		0.0000		
60.5	4,780		0.0000		
61.5	2,431		0.0000		
62.5	2,431		0.0000		
63.5	2,431		0.0000		
64.5	2,431		0.0000		
65.5	2,431		0.0000		
66.5	2,431	2,431	1.0000		
67.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 367 MAINS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1947-2019

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	90,217,706	24,159	0.0003	0.9997	100.00
0.5	86,920,654	139,005	0.0016	0.9984	99.97
1.5	86,470,420	57,352	0.0007	0.9993	99.81
2.5	83,108,301	181,338	0.0022	0.9978	99.75
3.5	81,822,567	138,110	0.0017	0.9983	99.53
4.5	79,626,231	105,588	0.0013	0.9987	99.36
5.5	74,229,032	62,844	0.0008	0.9992	99.23
6.5	70,790,522	86,165	0.0012	0.9988	99.15
7.5	68,454,963	100,461	0.0015	0.9985	99.03
8.5	65,605,682	112,984	0.0017	0.9983	98.88
9.5	62,031,093	59,712	0.0010	0.9990	98.71
10.5	60,869,994	194,468	0.0032	0.9968	98.61
11.5	59,118,592	181,658	0.0031	0.9969	98.30
12.5	56,218,085	101,938	0.0018	0.9982	98.00
13.5	52,995,037	108,786	0.0021	0.9979	97.82
14.5	50,127,291	118,820	0.0024	0.9976	97.62
15.5	47,919,871	29,380	0.0006	0.9994	97.39
16.5	45,960,952	149,434	0.0033	0.9967	97.33
17.5	44,520,152	139,281	0.0031	0.9969	97.01
18.5	42,881,502	63,744	0.0015	0.9985	96.71
19.5	41,305,454	73,766	0.0018	0.9982	96.56
20.5	39,877,483	104,069	0.0026	0.9974	96.39
21.5	39,444,904	110,623	0.0028	0.9972	96.14
22.5	38,087,035	67,041	0.0018	0.9982	95.87
23.5	37,054,188	109,258	0.0029	0.9971	95.70
24.5	36,083,377	171,051	0.0047	0.9953	95.42
25.5	34,825,286	159,189	0.0046	0.9954	94.97
26.5	33,203,286	86,145	0.0026	0.9974	94.53
27.5	32,111,654	144,233	0.0045	0.9955	94.29
28.5	30,728,876	155,221	0.0051	0.9949	93.86
29.5	25,602,520	97,270	0.0038	0.9962	93.39
30.5	24,009,144	77,004	0.0032	0.9968	93.04
31.5	23,540,336	143,093	0.0061	0.9939	92.74
32.5	20,807,595	83,725	0.0040	0.9960	92.17
33.5	19,622,786	86,620	0.0044	0.9956	91.80
34.5	18,593,537	209,862	0.0113	0.9887	91.40
35.5	15,651,831	97,565	0.0062	0.9938	90.37
36.5	14,817,635	117,991	0.0080	0.9920	89.80
37.5	14,397,602	193,772	0.0135	0.9865	89.09
38.5	13,615,838	91,585	0.0067	0.9933	87.89



PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1947-2019

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	13,151,654	114,963	0.0087	0.9913	87.30
40.5	12,408,143	52,491	0.0042	0.9958	86.53
41.5	11,878,158	37,771	0.0032	0.9968	86.17
42.5	11,412,200	63,177	0.0055	0.9945	85.89
43.5	10,920,998	50,296	0.0046	0.9954	85.42
44.5	10,587,661	77,155	0.0073	0.9927	85.02
45.5	9,895,706	44,144	0.0045	0.9955	84.41
46.5	9,379,317	52,572	0.0056	0.9944	84.03
47.5	8,924,769	48,789	0.0055	0.9945	83.56
48.5	8,670,861	38,774	0.0045	0.9955	83.10
49.5	8,230,921	47,792	0.0058	0.9942	82.73
50.5	7,524,174	23,462	0.0031	0.9969	82.25
51.5	7,279,960	56,861	0.0078	0.9922	81.99
52.5	6,903,871	28,705	0.0042	0.9958	81.35
53.5	6,141,647	29,525	0.0048	0.9952	81.01
54.5	5,941,240	38,248	0.0064	0.9936	80.62
55.5	5,595,997	94,765	0.0169	0.9831	80.11
56.5	4,418,185	85,882	0.0194	0.9806	78.75
57.5	4,110,650	28,030	0.0068	0.9932	77.22
58.5	3,650,981	26,778	0.0073	0.9927	76.69
59.5	3,545,556	41,519	0.0117	0.9883	76.13
60.5	3,229,220	127,014	0.0393	0.9607	75.24
61.5	2,944,741	18,644	0.0063	0.9937	72.28
62.5	2,647,437	36,897	0.0139	0.9861	71.82
63.5	2,476,223	23,664	0.0096	0.9904	70.82
64.5	2,131,060	39,890	0.0187	0.9813	70.14
65.5	1,993,141	109,976	0.0552	0.9448	68.83
66.5	1,884,075	25,829	0.0137	0.9863	65.03
67.5	1,845,738	31,652	0.0171	0.9829	64.14
68.5	1,752,272	24,693	0.0141	0.9859	63.04
69.5	1,662,440	22,087	0.0133	0.9867	62.15
70.5	1,646,964	29,710	0.0180	0.9820	61.33
71.5	1,629,155	13,290	0.0082	0.9918	60.22
72.5	1,629,685	20,163	0.0124	0.9876	59.73
73.5	1,617,009	28,115	0.0174	0.9826	58.99
74.5	1,590,010	37,810	0.0238	0.9762	57.96
75.5	1,540,775	19,722	0.0128	0.9872	56.59
76.5	1,512,015	34,681	0.0229	0.9771	55.86
77.5	1,451,373	13,396	0.0092	0.9908	54.58
78.5	1,403,088	26,201	0.0187	0.9813	54.08

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1947-2019

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	1,371,944	26,662	0.0194	0.9806	53.07
80.5	1,288,920	36,795	0.0285	0.9715	52.04
81.5	1,217,588	25,449	0.0209	0.9791	50.55
82.5	1,149,840	32,513	0.0283	0.9717	49.49
83.5	1,067,485	14,595	0.0137	0.9863	48.09
84.5	1,002,235	45,489	0.0454	0.9546	47.44
85.5	952,281	18,206	0.0191	0.9809	45.28
86.5	937,135	13,408	0.0143	0.9857	44.42
87.5	905,338	14,780	0.0163	0.9837	43.78
88.5	886,276	11,664	0.0132	0.9868	43.07
89.5	873,703	4,527	0.0052	0.9948	42.50
90.5	851,233	35,487	0.0417	0.9583	42.28
91.5	786,318	20,434	0.0260	0.9740	40.52
92.5	698,311	17,517	0.0251	0.9749	39.46
93.5	542,691	8,916	0.0164	0.9836	38.47
94.5	428,168	12,716	0.0297	0.9703	37.84
95.5	372,153	9,744	0.0262	0.9738	36.72
96.5	351,710	6,804	0.0193	0.9807	35.76
97.5	344,906	18,765	0.0544	0.9456	35.07
98.5	325,988	4,658	0.0143	0.9857	33.16
99.5	321,296	5,610	0.0175	0.9825	32.68
100.5	308,006	6,882	0.0223	0.9777	32.11
101.5	301,041	8,795	0.0292	0.9708	31.40
102.5	261,727	9,353	0.0357	0.9643	30.48
103.5	231,007	7,554	0.0327	0.9673	29.39
104.5	196,509	5,762	0.0293	0.9707	28.43
105.5	149,600	1,147	0.0077	0.9923	27.59
106.5	145,030	4,357	0.0300	0.9700	27.38
107.5	123,026	1,038	0.0084	0.9916	26.56
108.5	105,106	3,278	0.0312	0.9688	26.34
109.5	101,480	4,439	0.0437	0.9563	25.52
110.5	77,105	2,323	0.0301	0.9699	24.40
111.5	60,366	622	0.0103	0.9897	23.66
112.5	53,638		0.0000	1.0000	23.42
113.5	35,962		0.0000	1.0000	23.42
114.5	6,816		0.0000	1.0000	23.42
115.5	6,494	1,655	0.2548	0.7452	23.42
116.5	4,839	24	0.0050	0.9950	17.45
117.5	4,815	3,075	0.6386	0.3614	17.36
118.5	1,689		0.0000	1.0000	6.28

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019			EXPERIENCE BAND 1947-2019			
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	1,528	1,174	0.7680	0.2320	6.28	
120.5	355		0.0000	1.0000	1.46	
121.5	355		0.0000	1.0000	1.46	
122.5	355		0.0000	1.0000	1.46	
123.5					1.46	

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 2000-2019

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	44,120,212	12,350	0.0003	0.9997	100.00
0.5	42,446,734	57,809	0.0014	0.9986	99.97
1.5	43,535,663	6,522	0.0001	0.9999	99.84
2.5	41,712,890	91,941	0.0022	0.9978	99.82
3.5	41,655,135	25,299	0.0006	0.9994	99.60
4.5	41,027,428	58,707	0.0014	0.9986	99.54
5.5	37,027,882	10,602	0.0003	0.9997	99.40
6.5	35,116,693	57,406	0.0016	0.9984	99.37
7.5	33,276,005	52,597	0.0016	0.9984	99.21
8.5	31,783,601	33,465	0.0011	0.9989	99.05
9.5	34,523,140	19,841	0.0006	0.9994	98.95
10.5	35,358,578	75,437	0.0021	0.9979	98.89
11.5	33,883,293	69,960	0.0021	0.9979	98.68
12.5	33,837,466	27,758	0.0008	0.9992	98.47
13.5	32,259,934	92,138	0.0029	0.9971	98.39
14.5	30,740,054	60,714	0.0020	0.9980	98.11
15.5	31,612,461	8,009	0.0003	0.9997	97.92
16.5	30,445,984	131,970	0.0043	0.9957	97.89
17.5	30,018,569	52,945	0.0018	0.9982	97.47
18.5	29,114,590	24,447	0.0008	0.9992	97.30
19.5	28,088,686	37,977	0.0014	0.9986	97.22
20.5	27,220,532	37,368	0.0014	0.9986	97.08
21.5	26,677,747	67,756	0.0025	0.9975	96.95
22.5	25,515,383	14,445	0.0006	0.9994	96.71
23.5	24,956,960	51,784	0.0021	0.9979	96.65
24.5	24,330,891	98,388	0.0040	0.9960	96.45
25.5	24,027,078	65,335	0.0027	0.9973	96.06
26.5	23,129,164	32,178	0.0014	0.9986	95.80
27.5	22,806,793	94,093	0.0041	0.9959	95.67
28.5	21,774,906	96,905	0.0045	0.9955	95.27
29.5	17,327,423	48,388	0.0028	0.9972	94.85
30.5	16,535,194	39,440	0.0024	0.9976	94.58
31.5	16,430,788	70,650	0.0043	0.9957	94.36
32.5	14,071,503	48,300	0.0034	0.9966	93.95
33.5	13,516,460	59,354	0.0044	0.9956	93.63
34.5	12,647,796	139,083	0.0110	0.9890	93.22
35.5	10,176,737	51,888	0.0051	0.9949	92.19
36.5	10,542,095	57,164	0.0054	0.9946	91.72
37.5	10,035,821	157,270	0.0157	0.9843	91.22
38.5	9,740,143	75,568	0.0078	0.9922	89.79

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019			EXPERIENCE BAND 2000-2019		
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	9,367,711	89,561	0.0096	0.9904	89.10
40.5	8,843,018	28,013	0.0032	0.9968	88.25
41.5	8,426,144	22,849	0.0027	0.9973	87.97
42.5	8,236,446	43,448	0.0053	0.9947	87.73
43.5	7,920,227	35,829	0.0045	0.9955	87.27
44.5	7,926,567	60,654	0.0077	0.9923	86.87
45.5	7,345,766	23,069	0.0031	0.9969	86.21
46.5	6,838,995	23,795	0.0035	0.9965	85.94
47.5	6,437,311	24,429	0.0038	0.9962	85.64
48.5	6,311,942	18,429	0.0029	0.9971	85.31
49.5	6,219,511	18,795	0.0030	0.9970	85.06
50.5	5,536,207	5,658	0.0010	0.9990	84.81
51.5	5,304,709	38,126	0.0072	0.9928	84.72
52.5	4,919,804	7,132	0.0014	0.9986	84.11
53.5	4,175,525	6,102	0.0015	0.9985	83.99
54.5	3,983,515	5,461	0.0014	0.9986	83.86
55.5	3,680,931	72,894	0.0198	0.9802	83.75
56.5	2,533,610	36,926	0.0146	0.9854	82.09
57.5	2,302,392	6,345	0.0028	0.9972	80.89
58.5	1,895,261	4,307	0.0023	0.9977	80.67
59.5	1,819,402	16,161	0.0089	0.9911	80.49
60.5	1,599,554	108,198	0.0676	0.9324	79.77
61.5	1,363,338	7,668	0.0056	0.9944	74.38
62.5	1,124,264	10,267	0.0091	0.9909	73.96
63.5	1,008,662	1,928	0.0019	0.9981	73.28
64.5	735,777	11,828	0.0161	0.9839	73.14
65.5	626,307	97,043	0.1549	0.8451	71.97
66.5	522,948	9,998	0.0191	0.9809	60.82
67.5	499,897	11,910	0.0238	0.9762	59.65
68.5	416,930	6,706	0.0161	0.9839	58.23
69.5	346,029	3,414	0.0099	0.9901	57.30
70.5	355,739	9,098	0.0256	0.9744	56.73
71.5	351,602	3,364	0.0096	0.9904	55.28
72.5	383,078	2,113	0.0055	0.9945	54.75
73.5	525,071	2,977	0.0057	0.9943	54.45
74.5	659,657	27,558	0.0418	0.9582	54.14
75.5	717,149	6,557	0.0091	0.9909	51.88
76.5	711,566	9,359	0.0132	0.9868	51.40
77.5	702,050	5,417	0.0077	0.9923	50.73
78.5	677,162	12,223	0.0180	0.9820	50.34

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019			EXPERIENCE BAND 2000-2019		
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	659,294	15,319	0.0232	0.9768	49.43
80.5	600,222	27,992	0.0466	0.9534	48.28
81.5	543,932	18,659	0.0343	0.9657	46.03
82.5	520,019	23,064	0.0444	0.9556	44.45
83.5	490,626	6,902	0.0141	0.9859	42.48
84.5	484,732	7,516	0.0155	0.9845	41.88
85.5	532,135	13,317	0.0250	0.9750	41.23
86.5	560,510	7,526	0.0134	0.9866	40.20
87.5	583,143	13,385	0.0230	0.9770	39.66
88.5	585,238	5,926	0.0101	0.9899	38.75
89.5	578,681	3,334	0.0058	0.9942	38.36
90.5	577,526	29,336	0.0508	0.9492	38.14
91.5	559,139	8,656	0.0155	0.9845	36.20
92.5	525,765	10,989	0.0209	0.9791	35.64
93.5	417,744	6,061	0.0145	0.9855	34.89
94.5	388,315	12,716	0.0327	0.9673	34.39
95.5	337,927	9,196	0.0272	0.9728	33.26
96.5	327,740	6,804	0.0208	0.9792	32.36
97.5	320,936	17,738	0.0553	0.9447	31.68
98.5	303,354	4,658	0.0154	0.9846	29.93
99.5	298,886	4,479	0.0150	0.9850	29.47
100.5	288,622	6,882	0.0238	0.9762	29.03
101.5	281,657	8,724	0.0310	0.9690	28.34
102.5	246,102	7,572	0.0308	0.9692	27.46
103.5	231,007	7,554	0.0327	0.9673	26.62
104.5	196,509	5,762	0.0293	0.9707	25.75
105.5	149,600	1,147	0.0077	0.9923	24.99
106.5	145,030	4,357	0.0300	0.9700	24.80
107.5	123,026	1,038	0.0084	0.9916	24.05
108.5	105,106	3,278	0.0312	0.9688	23.85
109.5	101,480	4,439	0.0437	0.9563	23.11
110.5	77,105	2,323	0.0301	0.9699	22.10
111.5	60,366	622	0.0103	0.9897	21.43
112.5	53,638		0.0000	1.0000	21.21
113.5	35,962		0.0000	1.0000	21.21
114.5	6,816		0.0000	1.0000	21.21
115.5	6,494	1,655	0.2548	0.7452	21.21
116.5	4,839	24	0.0050	0.9950	15.81
117.5	4,815	3,075	0.6386	0.3614	15.73
118.5	1,689		0.0000	1.0000	5.68

PEOPLES GAS COMPANY LLC

ACCOUNT 367 MAINS

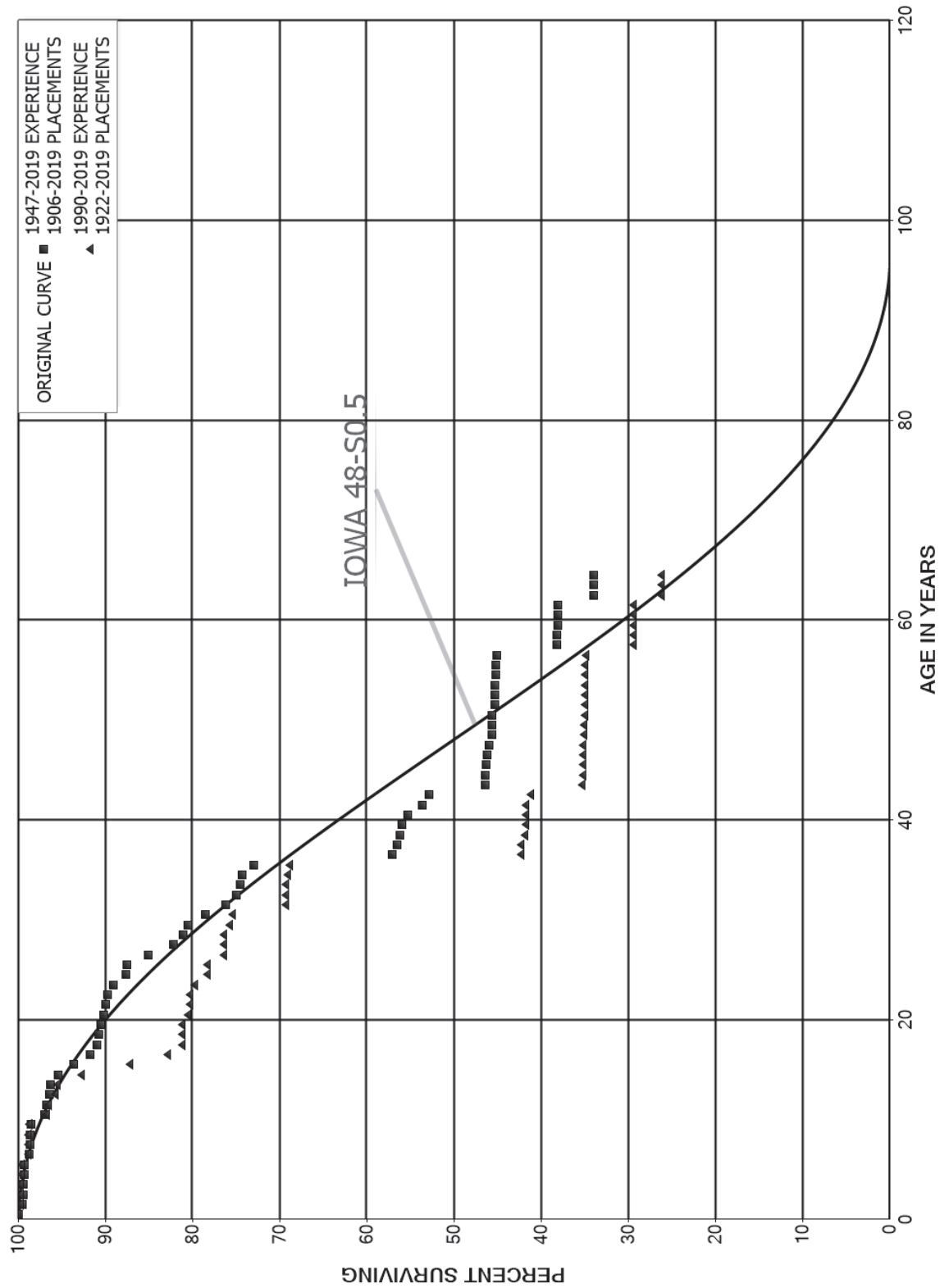
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 2000-2019

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	1,528	1,174	0.7680	0.2320	5.68
120.5	355		0.0000	1.0000	1.32
121.5	355		0.0000	1.0000	1.32
122.5	355		0.0000	1.0000	1.32
123.5					1.32

PEOPLES GAS COMPANY LLC  
 ACCOUNT 368 COMPRESSOR STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1947-2019

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	4,703,318		0.0000	1.0000	100.00
0.5	4,689,868	23,438	0.0050	0.9950	100.00
1.5	4,637,312	7,385	0.0016	0.9984	99.50
2.5	4,570,847		0.0000	1.0000	99.34
3.5	4,481,957	2,859	0.0006	0.9994	99.34
4.5	5,887,801	2,282	0.0004	0.9996	99.28
5.5	4,238,436	24,013	0.0057	0.9943	99.24
6.5	4,119,878	2,084	0.0005	0.9995	98.68
7.5	4,027,743		0.0000	1.0000	98.63
8.5	4,032,646	5,427	0.0013	0.9987	98.63
9.5	4,040,487	65,754	0.0163	0.9837	98.50
10.5	2,543,984	3,456	0.0014	0.9986	96.89
11.5	1,213,147	4,797	0.0040	0.9960	96.76
12.5	1,207,410	783	0.0006	0.9994	96.38
13.5	1,182,381	11,593	0.0098	0.9902	96.32
14.5	1,148,136	21,306	0.0186	0.9814	95.37
15.5	1,125,677	22,651	0.0201	0.9799	93.60
16.5	1,104,065	9,627	0.0087	0.9913	91.72
17.5	1,050,922	1,916	0.0018	0.9982	90.92
18.5	1,049,248	3,196	0.0030	0.9970	90.75
19.5	1,041,101	3,880	0.0037	0.9963	90.48
20.5	1,069,732	2,717	0.0025	0.9975	90.14
21.5	1,035,796	1,701	0.0016	0.9984	89.91
22.5	956,484	7,084	0.0074	0.9926	89.76
23.5	935,310	15,588	0.0167	0.9833	89.10
24.5	934,820	1,043	0.0011	0.9989	87.61
25.5	923,405	25,316	0.0274	0.9726	87.51
26.5	821,626	27,990	0.0341	0.9659	85.12
27.5	659,276	9,113	0.0138	0.9862	82.22
28.5	642,323	4,173	0.0065	0.9935	81.08
29.5	615,788	16,072	0.0261	0.9739	80.55
30.5	605,478	17,797	0.0294	0.9706	78.45
31.5	595,125	9,025	0.0152	0.9848	76.14
32.5	573,220	4,018	0.0070	0.9930	74.99
33.5	571,406	1,151	0.0020	0.9980	74.46
34.5	689,223	12,919	0.0187	0.9813	74.31
35.5	676,402	146,863	0.2171	0.7829	72.92
36.5	511,887	5,346	0.0104	0.9896	57.09
37.5	497,718	2,854	0.0057	0.9943	56.49
38.5	472,884	2,087	0.0044	0.9956	56.17

PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1947-2019		
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	470,739	5,461	0.0116	0.9884	55.92
40.5	429,739	12,945	0.0301	0.9699	55.27
41.5	369,247	5,318	0.0144	0.9856	53.61
42.5	331,792	40,140	0.1210	0.8790	52.83
43.5	209,827	391	0.0019	0.9981	46.44
44.5	194,655	301	0.0015	0.9985	46.36
45.5	195,646	258	0.0013	0.9987	46.28
46.5	193,919	1,344	0.0069	0.9931	46.22
47.5	166,920	914	0.0055	0.9945	45.90
48.5	190,145	37	0.0002	0.9998	45.65
49.5	225,821	61	0.0003	0.9997	45.64
50.5	214,560	1,647	0.0077	0.9923	45.63
51.5	201,854		0.0000	1.0000	45.28
52.5	201,854		0.0000	1.0000	45.28
53.5	201,943	400	0.0020	0.9980	45.28
54.5	200,117	75	0.0004	0.9996	45.19
55.5	157,976	200	0.0013	0.9987	45.17
56.5	153,818	23,733	0.1543	0.8457	45.12
57.5	130,883	85	0.0006	0.9994	38.15
58.5	129,854	61	0.0005	0.9995	38.13
59.5	105,856	133	0.0013	0.9987	38.11
60.5	104,147	24	0.0002	0.9998	38.06
61.5	103,881	11,060	0.1065	0.8935	38.06
62.5	92,372		0.0000	1.0000	34.00
63.5	91,585		0.0000	1.0000	34.00
64.5	44,438		0.0000	1.0000	34.00
65.5	30,984		0.0000	1.0000	34.00
66.5	30,984	180	0.0058	0.9942	34.00
67.5	5,817	754	0.1297	0.8703	33.81
68.5	5,062		0.0000	1.0000	29.42
69.5	3,668		0.0000	1.0000	29.42
70.5	1,670	327	0.1960	0.8040	29.42
71.5	1,343	85	0.0631	0.9369	23.66
72.5	1,258		0.0000	1.0000	22.16
73.5	1,258		0.0000	1.0000	22.16
74.5	1,057		0.0000	1.0000	22.16
75.5	1,057		0.0000	1.0000	22.16
76.5	1,057		0.0000	1.0000	22.16
77.5	968		0.0000	1.0000	22.16
78.5	968	170	0.1756	0.8244	22.16

PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1947-2019		
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	798		0.0000	1.0000	18.27
80.5	798		0.0000	1.0000	18.27
81.5	124		0.0000	1.0000	18.27
82.5	124		0.0000	1.0000	18.27
83.5					18.27

PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019

EXPERIENCE BAND 1990-2019

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	3,627,205		0.0000	1.0000	100.00
0.5	3,684,289	15,566	0.0042	0.9958	100.00
1.5	3,631,695		0.0000	1.0000	99.58
2.5	3,586,417		0.0000	1.0000	99.58
3.5	3,520,402	2,859	0.0008	0.9992	99.58
4.5	4,966,661	1,699	0.0003	0.9997	99.50
5.5	3,331,195	23,115	0.0069	0.9931	99.46
6.5	3,282,265	1,578	0.0005	0.9995	98.77
7.5	3,233,703		0.0000	1.0000	98.72
8.5	3,263,803	4,954	0.0015	0.9985	98.72
9.5	3,242,901	64,959	0.0200	0.9800	98.58
10.5	1,744,196	3,456	0.0020	0.9980	96.60
11.5	410,598	3,385	0.0082	0.9918	96.41
12.5	412,687	783	0.0019	0.9981	95.61
13.5	388,072	11,593	0.0299	0.9701	95.43
14.5	355,556	21,151	0.0595	0.9405	92.58
15.5	414,038	20,802	0.0502	0.9498	87.07
16.5	389,749	7,929	0.0203	0.9797	82.70
17.5	338,448		0.0000	1.0000	81.02
18.5	338,615		0.0000	1.0000	81.02
19.5	372,555	3,051	0.0082	0.9918	81.02
20.5	494,832	1,000	0.0020	0.9980	80.35
21.5	460,944	200	0.0004	0.9996	80.19
22.5	372,751	2,363	0.0063	0.9937	80.16
23.5	352,038	6,316	0.0179	0.9821	79.65
24.5	341,010	50	0.0001	0.9999	78.22
25.5	375,771	9,010	0.0240	0.9760	78.21
26.5	293,081	200	0.0007	0.9993	76.33
27.5	179,087		0.0000	1.0000	76.28
28.5	163,535	1,368	0.0084	0.9916	76.28
29.5	130,100	643	0.0049	0.9951	75.64
30.5	147,944	11,990	0.0810	0.9190	75.27
31.5	139,353		0.0000	1.0000	69.17
32.5	126,096		0.0000	1.0000	69.17
33.5	159,366	442	0.0028	0.9972	69.17
34.5	320,032	1,034	0.0032	0.9968	68.98
35.5	355,722	137,609	0.3868	0.6132	68.75
36.5	283,910	100	0.0004	0.9996	42.16
37.5	314,774	2,854	0.0091	0.9909	42.14
38.5	289,939	700	0.0024	0.9976	41.76

PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1990-2019			
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	290,650	100	0.0003	0.9997	41.66	
40.5	280,854	247	0.0009	0.9991	41.64	
41.5	259,330	3,461	0.0133	0.9867	41.61	
42.5	257,844	36,762	0.1426	0.8574	41.05	
43.5	161,516	391	0.0024	0.9976	35.20	
44.5	157,405		0.0000	1.0000	35.11	
45.5	158,696		0.0000	1.0000	35.11	
46.5	157,228		0.0000	1.0000	35.11	
47.5	133,081	847	0.0064	0.9936	35.11	
48.5	156,405		0.0000	1.0000	34.89	
49.5	192,607	61	0.0003	0.9997	34.89	
50.5	181,346		0.0000	1.0000	34.88	
51.5	171,107		0.0000	1.0000	34.88	
52.5	196,844		0.0000	1.0000	34.88	
53.5	197,087	400	0.0020	0.9980	34.88	
54.5	195,474		0.0000	1.0000	34.81	
55.5	153,799	200	0.0013	0.9987	34.81	
56.5	149,641	23,459	0.1568	0.8432	34.76	
57.5	126,980		0.0000	1.0000	29.31	
58.5	126,036		0.0000	1.0000	29.31	
59.5	102,157	58	0.0006	0.9994	29.31	
60.5	100,523		0.0000	1.0000	29.30	
61.5	100,280	11,060	0.1103	0.8897	29.30	
62.5	88,772		0.0000	1.0000	26.07	
63.5	89,983		0.0000	1.0000	26.07	
64.5	42,836		0.0000	1.0000	26.07	
65.5	29,382		0.0000	1.0000	26.07	
66.5	29,474	91	0.0031	0.9969	26.07	
67.5	5,311	716	0.1348	0.8652	25.99	
68.5	4,595		0.0000	1.0000	22.48	
69.5	3,201		0.0000	1.0000	22.48	
70.5	1,203	30	0.0250	0.9750	22.48	
71.5	1,173	85	0.0722	0.9278	21.92	
72.5	1,088		0.0000	1.0000	20.34	
73.5	1,088		0.0000	1.0000	20.34	
74.5	887		0.0000	1.0000	20.34	
75.5	887		0.0000	1.0000	20.34	
76.5	887		0.0000	1.0000	20.34	
77.5	798		0.0000	1.0000	20.34	
78.5	798		0.0000	1.0000	20.34	

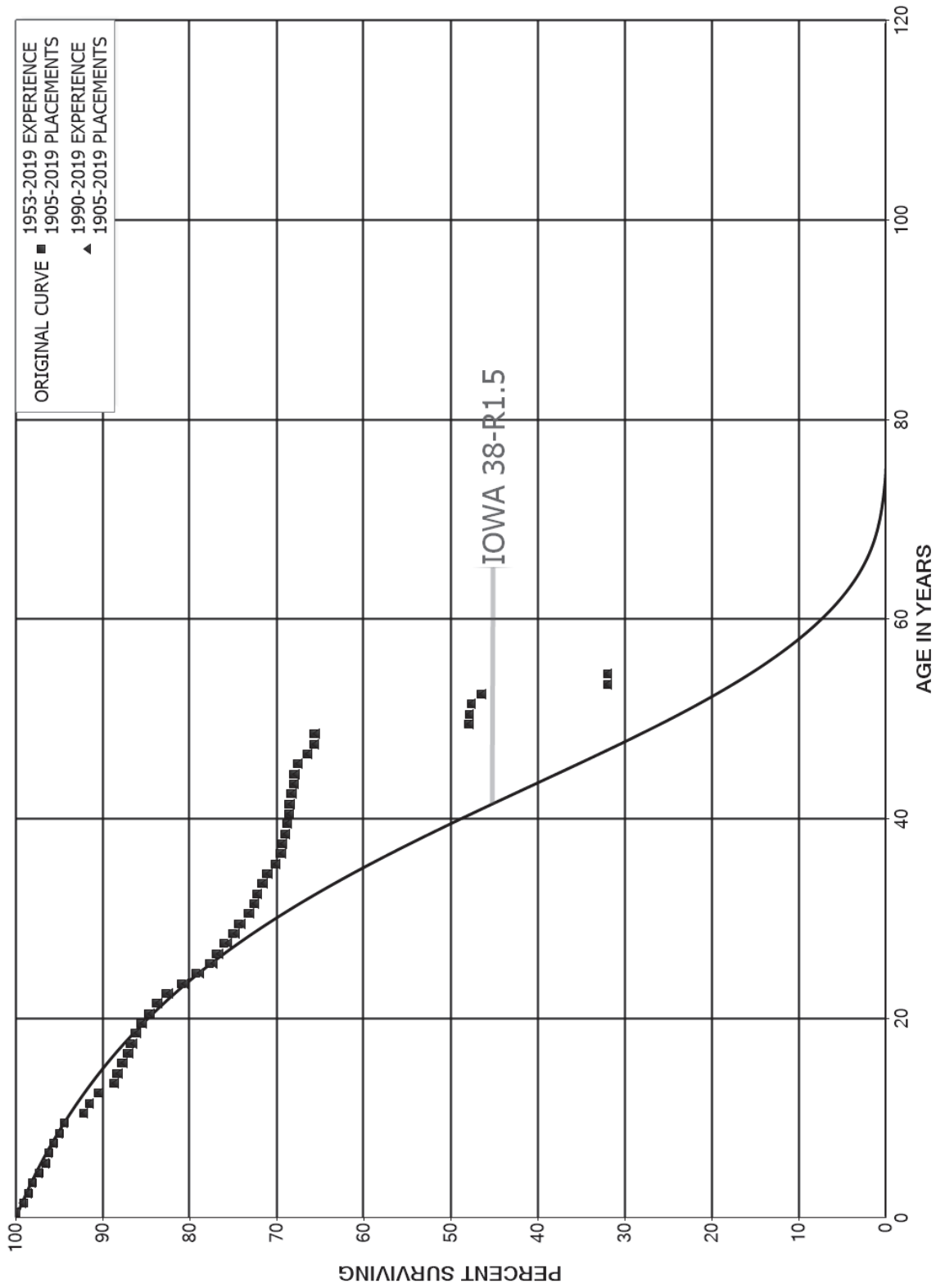
PEOPLES GAS COMPANY LLC

ACCOUNT 368 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1990-2019		
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	798		0.0000	1.0000	20.34
80.5	798		0.0000	1.0000	20.34
81.5	124		0.0000	1.0000	20.34
82.5	124		0.0000	1.0000	20.34
83.5					20.34

PEOPLES GAS COMPANY LLC  
 ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 1953-2019

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	8,789,368	3,228	0.0004	0.9996	100.00
0.5	8,812,857	77,098	0.0087	0.9913	99.96
1.5	8,585,412	49,786	0.0058	0.9942	99.09
2.5	8,408,637	35,759	0.0043	0.9957	98.51
3.5	8,105,442	70,945	0.0088	0.9912	98.10
4.5	7,489,933	53,011	0.0071	0.9929	97.24
5.5	7,291,644	24,135	0.0033	0.9967	96.55
6.5	6,777,672	41,350	0.0061	0.9939	96.23
7.5	6,348,965	43,799	0.0069	0.9931	95.64
8.5	5,821,618	33,948	0.0058	0.9942	94.98
9.5	4,847,414	115,655	0.0239	0.9761	94.43
10.5	4,245,375	29,786	0.0070	0.9930	92.18
11.5	3,772,518	42,917	0.0114	0.9886	91.53
12.5	3,377,684	64,060	0.0190	0.9810	90.49
13.5	3,124,780	14,514	0.0046	0.9954	88.77
14.5	2,987,402	16,745	0.0056	0.9944	88.36
15.5	2,758,177	20,165	0.0073	0.9927	87.86
16.5	2,642,967	13,194	0.0050	0.9950	87.22
17.5	2,476,514	13,701	0.0055	0.9945	86.79
18.5	2,418,494	20,161	0.0083	0.9917	86.31
19.5	2,267,847	22,199	0.0098	0.9902	85.59
20.5	2,115,669	22,150	0.0105	0.9895	84.75
21.5	1,649,670	22,822	0.0138	0.9862	83.86
22.5	1,188,754	25,011	0.0210	0.9790	82.70
23.5	1,109,820	22,829	0.0206	0.9794	80.96
24.5	1,009,247	20,544	0.0204	0.9796	79.30
25.5	904,830	8,069	0.0089	0.9911	77.68
26.5	960,366	11,797	0.0123	0.9877	76.99
27.5	958,056	12,809	0.0134	0.9866	76.04
28.5	907,797	7,794	0.0086	0.9914	75.03
29.5	867,491	12,364	0.0143	0.9857	74.38
30.5	852,917	7,764	0.0091	0.9909	73.32
31.5	821,007	3,795	0.0046	0.9954	72.65
32.5	753,951	6,110	0.0081	0.9919	72.32
33.5	697,701	5,872	0.0084	0.9916	71.73
34.5	598,022	7,637	0.0128	0.9872	71.13
35.5	522,704	4,545	0.0087	0.9913	70.22
36.5	490,941	1,357	0.0028	0.9972	69.61
37.5	448,643	1,953	0.0044	0.9956	69.42
38.5	377,874	1,308	0.0035	0.9965	69.12



PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1953-2019			
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	181,116	544	0.0030	0.9970	68.88	
40.5	105,258	116	0.0011	0.9989	68.67	
41.5	93,985	346	0.0037	0.9963	68.59	
42.5	88,095	323	0.0037	0.9963	68.34	
43.5	80,542	68	0.0008	0.9992	68.09	
44.5	98,209	566	0.0058	0.9942	68.03	
45.5	85,371	1,381	0.0162	0.9838	67.64	
46.5	79,120	974	0.0123	0.9877	66.55	
47.5	72,459	56	0.0008	0.9992	65.73	
48.5	84,948	22,991	0.2706	0.7294	65.68	
49.5	56,531	16	0.0003	0.9997	47.90	
50.5	55,655	284	0.0051	0.9949	47.89	
51.5	51,193	1,257	0.0246	0.9754	47.64	
52.5	46,833	14,684	0.3135	0.6865	46.47	
53.5	22,050		0.0000	1.0000	31.90	
54.5	21,196	149	0.0070	0.9930	31.90	
55.5	24,177		0.0000	1.0000	31.68	
56.5	24,177		0.0000	1.0000	31.68	
57.5	23,615	34	0.0015	0.9985	31.68	
58.5	24,470		0.0000	1.0000	31.63	
59.5	24,555		0.0000	1.0000	31.63	
60.5	26,250		0.0000	1.0000	31.63	
61.5	24,441		0.0000	1.0000	31.63	
62.5	24,103		0.0000	1.0000	31.63	
63.5	24,103	67	0.0028	0.9972	31.63	
64.5	24,200	2,010	0.0831	0.9169	31.55	
65.5	11,521	192	0.0167	0.9833	28.92	
66.5	11,695		0.0000	1.0000	28.44	
67.5	11,502		0.0000	1.0000	28.44	
68.5	11,526		0.0000	1.0000	28.44	
69.5	11,561		0.0000	1.0000	28.44	
70.5	7,391		0.0000	1.0000	28.44	
71.5	7,391		0.0000	1.0000	28.44	
72.5	7,394		0.0000	1.0000	28.44	
73.5	7,258		0.0000	1.0000	28.44	
74.5	7,249		0.0000	1.0000	28.44	
75.5	7,368		0.0000	1.0000	28.44	
76.5	7,076		0.0000	1.0000	28.44	
77.5	6,425		0.0000	1.0000	28.44	
78.5	6,347		0.0000	1.0000	28.44	

PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1953-2019		
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	5,004		0.0000	1.0000	28.44
80.5	5,004		0.0000	1.0000	28.44
81.5	5,004		0.0000	1.0000	28.44
82.5	3,741		0.0000	1.0000	28.44
83.5	2,770		0.0000	1.0000	28.44
84.5	1,228		0.0000	1.0000	28.44
85.5	1,185		0.0000	1.0000	28.44
86.5	1,185		0.0000	1.0000	28.44
87.5	1,185		0.0000	1.0000	28.44
88.5	931		0.0000	1.0000	28.44
89.5	733		0.0000	1.0000	28.44
90.5	495		0.0000	1.0000	28.44
91.5	476		0.0000	1.0000	28.44
92.5	452		0.0000	1.0000	28.44
93.5	317		0.0000	1.0000	28.44
94.5	309		0.0000	1.0000	28.44
95.5	309		0.0000	1.0000	28.44
96.5	309		0.0000	1.0000	28.44
97.5	309		0.0000	1.0000	28.44
98.5	309		0.0000	1.0000	28.44
99.5	190		0.0000	1.0000	28.44
100.5	163		0.0000	1.0000	28.44
101.5	156		0.0000	1.0000	28.44
102.5	140		0.0000	1.0000	28.44
103.5	127		0.0000	1.0000	28.44
104.5	127		0.0000	1.0000	28.44
105.5	127		0.0000	1.0000	28.44
106.5	127		0.0000	1.0000	28.44
107.5	127		0.0000	1.0000	28.44
108.5	127		0.0000	1.0000	28.44
109.5	127		0.0000	1.0000	28.44
110.5	127		0.0000	1.0000	28.44
111.5	127		0.0000	1.0000	28.44
112.5	127		0.0000	1.0000	28.44
113.5	127		0.0000	1.0000	28.44
114.5					28.44

PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 1990-2019

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	7,637,194	2,959	0.0004	0.9996	100.00
0.5	7,751,183	71,765	0.0093	0.9907	99.96
1.5	7,652,383	47,936	0.0063	0.9937	99.04
2.5	7,817,944	33,496	0.0043	0.9957	98.42
3.5	7,595,486	66,356	0.0087	0.9913	97.99
4.5	7,080,549	52,852	0.0075	0.9925	97.14
5.5	6,966,132	23,988	0.0034	0.9966	96.41
6.5	6,519,666	41,126	0.0063	0.9937	96.08
7.5	6,123,989	43,585	0.0071	0.9929	95.47
8.5	5,597,648	33,334	0.0060	0.9940	94.79
9.5	4,633,674	114,522	0.0247	0.9753	94.23
10.5	4,037,056	28,632	0.0071	0.9929	91.90
11.5	3,541,622	41,720	0.0118	0.9882	91.25
12.5	3,151,097	63,548	0.0202	0.9798	90.17
13.5	2,924,260	13,853	0.0047	0.9953	88.36
14.5	2,865,347	16,227	0.0057	0.9943	87.94
15.5	2,637,438	19,988	0.0076	0.9924	87.44
16.5	2,529,909	12,779	0.0051	0.9949	86.78
17.5	2,368,336	13,701	0.0058	0.9942	86.34
18.5	2,315,067	19,276	0.0083	0.9917	85.84
19.5	2,184,502	21,851	0.0100	0.9900	85.12
20.5	2,039,255	21,978	0.0108	0.9892	84.27
21.5	1,585,602	22,496	0.0142	0.9858	83.36
22.5	1,139,064	25,011	0.0220	0.9780	82.18
23.5	1,070,038	22,829	0.0213	0.9787	80.38
24.5	979,067	20,544	0.0210	0.9790	78.66
25.5	875,445	7,415	0.0085	0.9915	77.01
26.5	954,425	11,797	0.0124	0.9876	76.36
27.5	952,439	11,670	0.0123	0.9877	75.42
28.5	903,419	7,794	0.0086	0.9914	74.49
29.5	863,447	11,990	0.0139	0.9861	73.85
30.5	847,607	6,643	0.0078	0.9922	72.82
31.5	818,208	3,795	0.0046	0.9954	72.25
32.5	751,621	6,110	0.0081	0.9919	71.92
33.5	694,868	5,872	0.0085	0.9915	71.33
34.5	595,802	7,635	0.0128	0.9872	70.73
35.5	522,275	4,545	0.0087	0.9913	69.82
36.5	490,482	1,349	0.0027	0.9973	69.22
37.5	447,546	1,953	0.0044	0.9956	69.03
38.5	377,016	1,308	0.0035	0.9965	68.72

PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1990-2019			
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	181,116	544	0.0030	0.9970	68.49	
40.5	105,258	116	0.0011	0.9989	68.28	
41.5	93,985	346	0.0037	0.9963	68.21	
42.5	88,095	323	0.0037	0.9963	67.95	
43.5	80,542	68	0.0008	0.9992	67.71	
44.5	98,209	566	0.0058	0.9942	67.65	
45.5	85,371	1,381	0.0162	0.9838	67.26	
46.5	79,120	974	0.0123	0.9877	66.17	
47.5	72,459	56	0.0008	0.9992	65.36	
48.5	84,948	22,991	0.2706	0.7294	65.31	
49.5	56,531	16	0.0003	0.9997	47.63	
50.5	55,655	284	0.0051	0.9949	47.62	
51.5	51,193	1,257	0.0246	0.9754	47.37	
52.5	46,833	14,684	0.3135	0.6865	46.21	
53.5	22,050		0.0000	1.0000	31.72	
54.5	21,196	149	0.0070	0.9930	31.72	
55.5	24,177		0.0000	1.0000	31.50	
56.5	24,177		0.0000	1.0000	31.50	
57.5	23,615	34	0.0015	0.9985	31.50	
58.5	24,470		0.0000	1.0000	31.45	
59.5	24,555		0.0000	1.0000	31.45	
60.5	26,250		0.0000	1.0000	31.45	
61.5	24,441		0.0000	1.0000	31.45	
62.5	24,103		0.0000	1.0000	31.45	
63.5	24,103	67	0.0028	0.9972	31.45	
64.5	24,200	2,010	0.0831	0.9169	31.37	
65.5	11,521	192	0.0167	0.9833	28.76	
66.5	11,695		0.0000	1.0000	28.28	
67.5	11,502		0.0000	1.0000	28.28	
68.5	11,526		0.0000	1.0000	28.28	
69.5	11,561		0.0000	1.0000	28.28	
70.5	7,391		0.0000	1.0000	28.28	
71.5	7,391		0.0000	1.0000	28.28	
72.5	7,391		0.0000	1.0000	28.28	
73.5	7,258		0.0000	1.0000	28.28	
74.5	7,249		0.0000	1.0000	28.28	
75.5	7,368		0.0000	1.0000	28.28	
76.5	7,076		0.0000	1.0000	28.28	
77.5	6,425		0.0000	1.0000	28.28	
78.5	6,347		0.0000	1.0000	28.28	

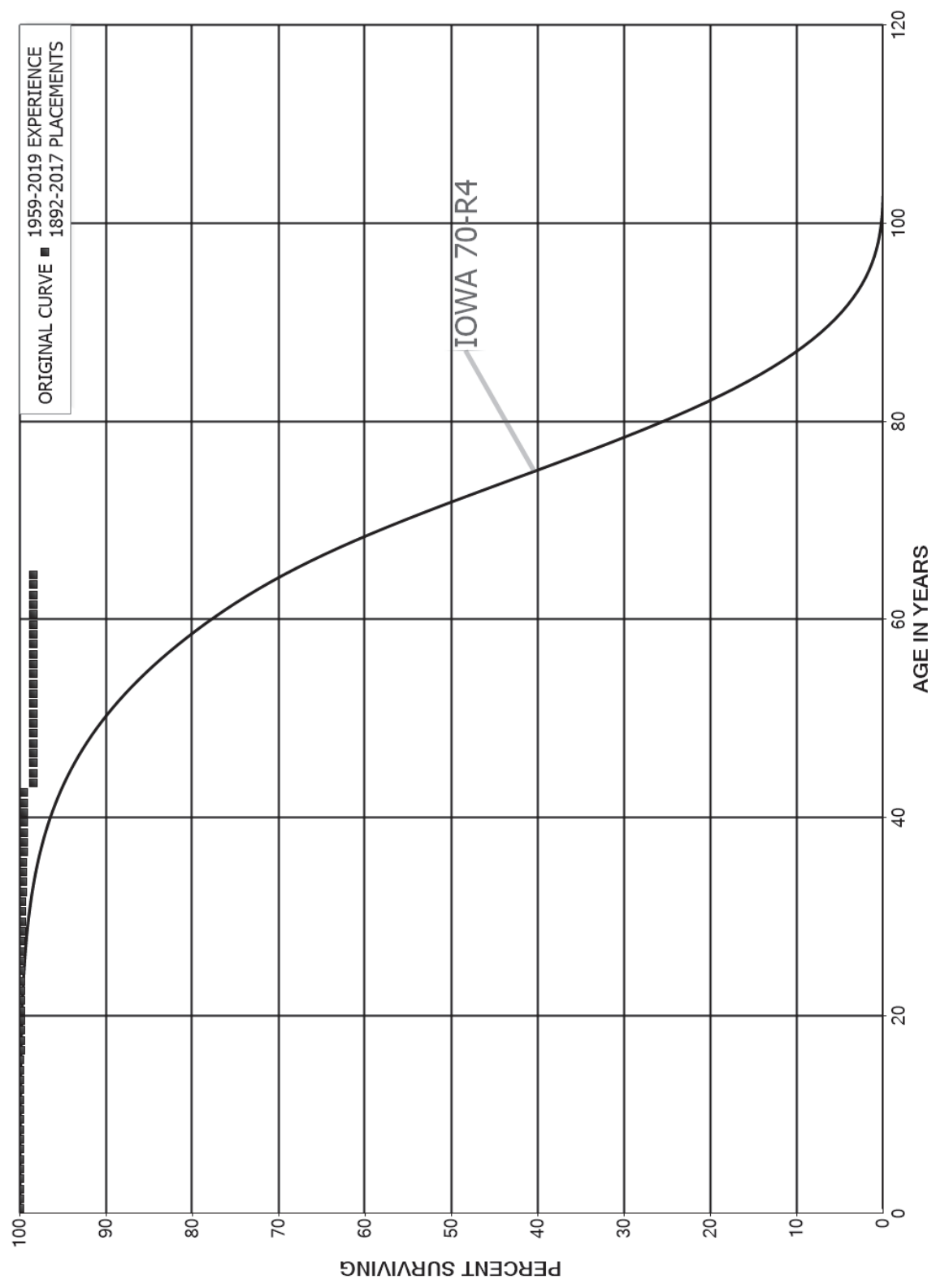
PEOPLES GAS COMPANY LLC

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1990-2019		
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	5,004		0.0000	1.0000	28.28
80.5	5,004		0.0000	1.0000	28.28
81.5	5,004		0.0000	1.0000	28.28
82.5	3,741		0.0000	1.0000	28.28
83.5	2,770		0.0000	1.0000	28.28
84.5	1,228		0.0000	1.0000	28.28
85.5	1,185		0.0000	1.0000	28.28
86.5	1,185		0.0000	1.0000	28.28
87.5	1,185		0.0000	1.0000	28.28
88.5	931		0.0000	1.0000	28.28
89.5	733		0.0000	1.0000	28.28
90.5	495		0.0000	1.0000	28.28
91.5	476		0.0000	1.0000	28.28
92.5	452		0.0000	1.0000	28.28
93.5	317		0.0000	1.0000	28.28
94.5	309		0.0000	1.0000	28.28
95.5	309		0.0000	1.0000	28.28
96.5	309		0.0000	1.0000	28.28
97.5	309		0.0000	1.0000	28.28
98.5	309		0.0000	1.0000	28.28
99.5	190		0.0000	1.0000	28.28
100.5	163		0.0000	1.0000	28.28
101.5	156		0.0000	1.0000	28.28
102.5	140		0.0000	1.0000	28.28
103.5	127		0.0000	1.0000	28.28
104.5	127		0.0000	1.0000	28.28
105.5	127		0.0000	1.0000	28.28
106.5	127		0.0000	1.0000	28.28
107.5	127		0.0000	1.0000	28.28
108.5	127		0.0000	1.0000	28.28
109.5	127		0.0000	1.0000	28.28
110.5	127		0.0000	1.0000	28.28
111.5	127		0.0000	1.0000	28.28
112.5	127		0.0000	1.0000	28.28
113.5	127		0.0000	1.0000	28.28
114.5					28.28

PEOPLES GAS COMPANY LLC  
 ACCOUNT 374.2 RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2017

EXPERIENCE BAND 1959-2019

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	1,141,871		0.0000	1.0000	100.00
0.5	1,151,119		0.0000	1.0000	100.00
1.5	1,155,802		0.0000	1.0000	100.00
2.5	1,127,553	28	0.0000	1.0000	100.00
3.5	1,137,879		0.0000	1.0000	100.00
4.5	1,142,279	17	0.0000	1.0000	100.00
5.5	1,142,374		0.0000	1.0000	100.00
6.5	1,148,904	45	0.0000	1.0000	100.00
7.5	1,086,663	56	0.0001	0.9999	99.99
8.5	1,076,781		0.0000	1.0000	99.99
9.5	1,034,239		0.0000	1.0000	99.99
10.5	1,019,666	43	0.0000	1.0000	99.99
11.5	980,460	22	0.0000	1.0000	99.98
12.5	851,039	28	0.0000	1.0000	99.98
13.5	714,284		0.0000	1.0000	99.98
14.5	635,124	224	0.0004	0.9996	99.98
15.5	589,194	419	0.0007	0.9993	99.94
16.5	533,431		0.0000	1.0000	99.87
17.5	502,430		0.0000	1.0000	99.87
18.5	477,072		0.0000	1.0000	99.87
19.5	461,369	56	0.0001	0.9999	99.87
20.5	411,891		0.0000	1.0000	99.86
21.5	375,690		0.0000	1.0000	99.86
22.5	355,940		0.0000	1.0000	99.86
23.5	346,128	112	0.0003	0.9997	99.86
24.5	319,684	65	0.0002	0.9998	99.83
25.5	307,153		0.0000	1.0000	99.81
26.5	253,759	28	0.0001	0.9999	99.81
27.5	204,739	38	0.0002	0.9998	99.80
28.5	192,452		0.0000	1.0000	99.78
29.5	178,432	168	0.0009	0.9991	99.78
30.5	148,567		0.0000	1.0000	99.68
31.5	129,459	30	0.0002	0.9998	99.68
32.5	95,738	39	0.0004	0.9996	99.66
33.5	90,979		0.0000	1.0000	99.62
34.5	86,969		0.0000	1.0000	99.62
35.5	84,777	67	0.0008	0.9992	99.62
36.5	78,172		0.0000	1.0000	99.54
37.5	79,020		0.0000	1.0000	99.54
38.5	76,618		0.0000	1.0000	99.54

PEOPLES GAS COMPANY LLC

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017

EXPERIENCE BAND 1959-2019

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	74,933	34	0.0004	0.9996	99.54
40.5	73,703		0.0000	1.0000	99.50
41.5	72,650		0.0000	1.0000	99.50
42.5	70,459	752	0.0107	0.9893	99.50
43.5	64,169		0.0000	1.0000	98.43
44.5	63,721		0.0000	1.0000	98.43
45.5	62,055		0.0000	1.0000	98.43
46.5	55,684		0.0000	1.0000	98.43
47.5	52,996		0.0000	1.0000	98.43
48.5	43,661		0.0000	1.0000	98.43
49.5	37,968		0.0000	1.0000	98.43
50.5	33,552		0.0000	1.0000	98.43
51.5	28,132		0.0000	1.0000	98.43
52.5	21,480		0.0000	1.0000	98.43
53.5	18,437		0.0000	1.0000	98.43
54.5	15,906		0.0000	1.0000	98.43
55.5	11,707		0.0000	1.0000	98.43
56.5	10,901		0.0000	1.0000	98.43
57.5	10,324		0.0000	1.0000	98.43
58.5	9,719		0.0000	1.0000	98.43
59.5	9,641		0.0000	1.0000	98.43
60.5	9,383		0.0000	1.0000	98.43
61.5	5,225		0.0000	1.0000	98.43
62.5	4,777		0.0000	1.0000	98.43
63.5	4,402		0.0000	1.0000	98.43
64.5	4,329		0.0000	1.0000	98.43
65.5	3,937		0.0000	1.0000	98.43
66.5	3,771		0.0000	1.0000	98.43
67.5	3,718		0.0000	1.0000	98.43
68.5	3,251		0.0000	1.0000	98.43
69.5	3,224		0.0000	1.0000	98.43
70.5	3,104		0.0000	1.0000	98.43
71.5	3,016		0.0000	1.0000	98.43
72.5	3,012		0.0000	1.0000	98.43
73.5	2,894		0.0000	1.0000	98.43
74.5	2,894		0.0000	1.0000	98.43
75.5	2,887		0.0000	1.0000	98.43
76.5	2,869		0.0000	1.0000	98.43
77.5	2,869		0.0000	1.0000	98.43
78.5	2,727		0.0000	1.0000	98.43



PEOPLES GAS COMPANY LLC

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017

EXPERIENCE BAND 1959-2019

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	2,669		0.0000	1.0000	98.43
80.5	2,666		0.0000	1.0000	98.43
81.5	2,629		0.0000	1.0000	98.43
82.5	2,359		0.0000	1.0000	98.43
83.5	2,326		0.0000	1.0000	98.43
84.5	2,258		0.0000	1.0000	98.43
85.5	2,123		0.0000	1.0000	98.43
86.5	2,090		0.0000	1.0000	98.43
87.5	1,955		0.0000	1.0000	98.43
88.5	1,887		0.0000	1.0000	98.43
89.5	1,786		0.0000	1.0000	98.43
90.5	1,618		0.0000	1.0000	98.43
91.5	1,618		0.0000	1.0000	98.43
92.5	1,618		0.0000	1.0000	98.43
93.5	1,483		0.0000	1.0000	98.43
94.5	1,348		0.0000	1.0000	98.43
95.5	1,281		0.0000	1.0000	98.43
96.5	1,281		0.0000	1.0000	98.43
97.5	1,281		0.0000	1.0000	98.43
98.5	1,213		0.0000	1.0000	98.43
99.5	1,146		0.0000	1.0000	98.43
100.5	1,011		0.0000	1.0000	98.43
101.5	910		0.0000	1.0000	98.43
102.5	843		0.0000	1.0000	98.43
103.5	741		0.0000	1.0000	98.43
104.5	607		0.0000	1.0000	98.43
105.5	607		0.0000	1.0000	98.43
106.5	573		0.0000	1.0000	98.43
107.5	506		0.0000	1.0000	98.43
108.5	506		0.0000	1.0000	98.43
109.5	438		0.0000	1.0000	98.43
110.5	438		0.0000	1.0000	98.43
111.5	438		0.0000	1.0000	98.43
112.5	438		0.0000	1.0000	98.43
113.5	371		0.0000	1.0000	98.43
114.5	303		0.0000	1.0000	98.43
115.5	236		0.0000	1.0000	98.43
116.5	169		0.0000	1.0000	98.43
117.5	135		0.0000	1.0000	98.43
118.5	67		0.0000	1.0000	98.43

PEOPLES GAS COMPANY LLC

ACCOUNT 374.2 RIGHTS OF WAY

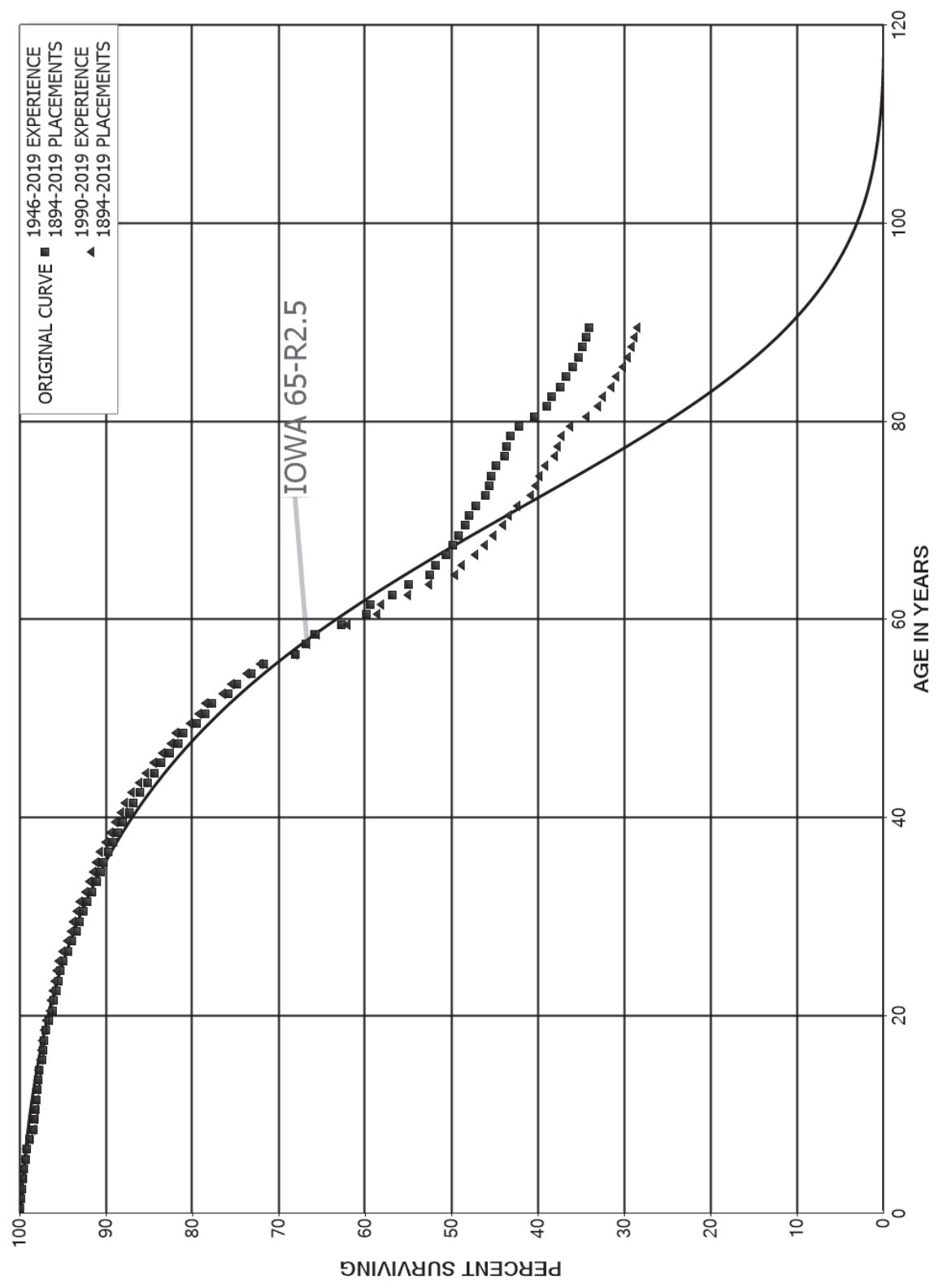
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2017

EXPERIENCE BAND 1959-2019

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	67		0.0000	1.0000	98.43
120.5	34		0.0000	1.0000	98.43
121.5	34		0.0000	1.0000	98.43
122.5	34		0.0000	1.0000	98.43
123.5	34		0.0000	1.0000	98.43
124.5	34		0.0000	1.0000	98.43
125.5	34		0.0000	1.0000	98.43
126.5	34		0.0000	1.0000	98.43
127.5					98.43

PEOPLES GAS COMPANY LLC  
 ACCOUNT 376 MAINS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1946-2019

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	147,249,537	65,673	0.0004	0.9996	100.00
0.5	139,593,993	194,451	0.0014	0.9986	99.96
1.5	126,816,107	135,624	0.0011	0.9989	99.82
2.5	115,824,341	168,187	0.0015	0.9985	99.71
3.5	103,351,840	106,896	0.0010	0.9990	99.56
4.5	99,319,366	207,068	0.0021	0.9979	99.46
5.5	91,690,955	100,920	0.0011	0.9989	99.25
6.5	83,779,720	304,727	0.0036	0.9964	99.15
7.5	79,122,414	272,955	0.0034	0.9966	98.78
8.5	77,910,865	138,216	0.0018	0.9982	98.44
9.5	76,058,568	100,452	0.0013	0.9987	98.27
10.5	74,397,695	48,290	0.0006	0.9994	98.14
11.5	70,594,019	84,538	0.0012	0.9988	98.08
12.5	67,771,478	83,614	0.0012	0.9988	97.96
13.5	65,059,410	103,284	0.0016	0.9984	97.84
14.5	61,579,356	148,657	0.0024	0.9976	97.68
15.5	58,498,881	75,480	0.0013	0.9987	97.45
16.5	55,967,360	75,734	0.0014	0.9986	97.32
17.5	52,685,588	156,423	0.0030	0.9970	97.19
18.5	50,364,568	135,380	0.0027	0.9973	96.90
19.5	47,381,126	206,886	0.0044	0.9956	96.64
20.5	44,429,507	93,776	0.0021	0.9979	96.22
21.5	41,820,698	110,702	0.0026	0.9974	96.01
22.5	39,022,256	85,293	0.0022	0.9978	95.76
23.5	37,264,753	109,589	0.0029	0.9971	95.55
24.5	35,998,732	107,507	0.0030	0.9970	95.27
25.5	33,911,246	197,870	0.0058	0.9942	94.99
26.5	31,367,356	171,048	0.0055	0.9945	94.43
27.5	28,181,990	147,040	0.0052	0.9948	93.92
28.5	26,339,656	91,737	0.0035	0.9965	93.43
29.5	24,819,744	120,387	0.0049	0.9951	93.10
30.5	23,120,202	107,032	0.0046	0.9954	92.65
31.5	21,869,209	143,216	0.0065	0.9935	92.22
32.5	18,339,535	110,180	0.0060	0.9940	91.62
33.5	16,931,484	87,202	0.0052	0.9948	91.07
34.5	15,816,627	61,173	0.0039	0.9961	90.60
35.5	14,419,694	74,785	0.0052	0.9948	90.25
36.5	13,368,179	92,998	0.0070	0.9930	89.78
37.5	12,488,616	82,486	0.0066	0.9934	89.15
38.5	11,596,788	67,305	0.0058	0.9942	88.57

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1946-2019

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	10,863,727	89,582	0.0082	0.9918	88.05
40.5	9,709,960	51,004	0.0053	0.9947	87.33
41.5	8,849,159	76,879	0.0087	0.9913	86.87
42.5	8,229,728	84,387	0.0103	0.9897	86.11
43.5	7,580,227	72,258	0.0095	0.9905	85.23
44.5	7,221,183	70,607	0.0098	0.9902	84.42
45.5	6,770,761	78,536	0.0116	0.9884	83.59
46.5	6,313,842	73,559	0.0117	0.9883	82.62
47.5	5,751,249	43,819	0.0076	0.9924	81.66
48.5	5,026,503	93,964	0.0187	0.9813	81.04
49.5	4,411,948	55,323	0.0125	0.9875	79.52
50.5	3,657,934	34,825	0.0095	0.9905	78.52
51.5	3,159,913	79,867	0.0253	0.9747	77.78
52.5	2,599,205	32,061	0.0123	0.9877	75.81
53.5	2,163,345	47,850	0.0221	0.9779	74.88
54.5	1,727,271	34,092	0.0197	0.9803	73.22
55.5	1,349,342	68,994	0.0511	0.9489	71.77
56.5	1,043,945	19,340	0.0185	0.9815	68.10
57.5	906,090	13,414	0.0148	0.9852	66.84
58.5	782,047	36,598	0.0468	0.9532	65.85
59.5	652,398	30,533	0.0468	0.9532	62.77
60.5	571,359	4,239	0.0074	0.9926	59.83
61.5	494,252	20,911	0.0423	0.9577	59.39
62.5	439,859	15,308	0.0348	0.9652	56.88
63.5	410,467	18,199	0.0443	0.9557	54.90
64.5	335,335	3,902	0.0116	0.9884	52.46
65.5	299,959	7,030	0.0234	0.9766	51.85
66.5	267,176	4,137	0.0155	0.9845	50.64
67.5	227,328	3,250	0.0143	0.9857	49.85
68.5	215,558	3,243	0.0150	0.9850	49.14
69.5	205,335	2,016	0.0098	0.9902	48.40
70.5	182,895	2,692	0.0147	0.9853	47.93
71.5	177,923	4,316	0.0243	0.9757	47.22
72.5	175,768	1,592	0.0091	0.9909	46.08
73.5	170,337	1,159	0.0068	0.9932	45.66
74.5	168,398	2,021	0.0120	0.9880	45.35
75.5	170,181	3,476	0.0204	0.9796	44.80
76.5	179,165	1,236	0.0069	0.9931	43.89
77.5	196,385	2,019	0.0103	0.9897	43.59
78.5	205,607	4,448	0.0216	0.9784	43.14

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1946-2019

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	208,589	9,015	0.0432	0.9568	42.20
80.5	214,615	7,760	0.0362	0.9638	40.38
81.5	214,258	2,997	0.0140	0.9860	38.92
82.5	237,883	6,376	0.0268	0.9732	38.38
83.5	241,769	4,362	0.0180	0.9820	37.35
84.5	248,592	5,155	0.0207	0.9793	36.67
85.5	244,680	4,047	0.0165	0.9835	35.91
86.5	253,499	3,776	0.0149	0.9851	35.32
87.5	254,321	2,611	0.0103	0.9897	34.79
88.5	249,315	3,053	0.0122	0.9878	34.44
89.5	257,303	5,976	0.0232	0.9768	34.01
90.5	268,678	2,814	0.0105	0.9895	33.22
91.5	299,766	3,846	0.0128	0.9872	32.88
92.5	299,964	3,656	0.0122	0.9878	32.45
93.5	313,530	5,072	0.0162	0.9838	32.06
94.5	308,706	3,788	0.0123	0.9877	31.54
95.5	313,437	14,611	0.0466	0.9534	31.15
96.5	293,127	9,824	0.0335	0.9665	29.70
97.5	282,882	16,935	0.0599	0.9401	28.71
98.5	262,926	15,106	0.0575	0.9425	26.99
99.5	241,264	8,531	0.0354	0.9646	25.44
100.5	221,150	8,229	0.0372	0.9628	24.54
101.5	198,794	8,527	0.0429	0.9571	23.62
102.5	175,855	6,179	0.0351	0.9649	22.61
103.5	158,750	3,781	0.0238	0.9762	21.82
104.5	142,655	3,778	0.0265	0.9735	21.30
105.5	126,631	2,805	0.0222	0.9778	20.73
106.5	106,917	3,165	0.0296	0.9704	20.27
107.5	100,139	10,232	0.1022	0.8978	19.67
108.5	80,404	1,940	0.0241	0.9759	17.66
109.5	75,597	3,032	0.0401	0.9599	17.24
110.5	66,365	4,365	0.0658	0.9342	16.55
111.5	57,085	6,487	0.1136	0.8864	15.46
112.5	48,367	15,110	0.3124	0.6876	13.70
113.5	33,257	4,323	0.1300	0.8700	9.42
114.5	10,794	3,868	0.3584	0.6416	8.20
115.5	6,573	661	0.1006	0.8994	5.26
116.5	5,911	1,339	0.2265	0.7735	4.73
117.5	4,572	2,468	0.5398	0.4602	3.66
118.5	2,104	2,079	0.9882	0.0118	1.68

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1946-2019

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	25	1	0.0581	0.9419	0.02
120.5	23		0.0000	1.0000	0.02
121.5	23	23	1.0000		0.02
122.5					

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1990-2019

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	128,616,457	62,882	0.0005	0.9995	100.00
0.5	122,660,434	182,522	0.0015	0.9985	99.95
1.5	111,129,514	123,230	0.0011	0.9989	99.80
2.5	102,102,602	145,998	0.0014	0.9986	99.69
3.5	90,738,069	86,552	0.0010	0.9990	99.55
4.5	87,614,941	187,511	0.0021	0.9979	99.45
5.5	81,128,588	93,391	0.0012	0.9988	99.24
6.5	73,835,449	285,092	0.0039	0.9961	99.13
7.5	69,841,288	253,856	0.0036	0.9964	98.74
8.5	69,134,843	121,514	0.0018	0.9982	98.39
9.5	67,814,852	78,285	0.0012	0.9988	98.21
10.5	66,846,033	26,210	0.0004	0.9996	98.10
11.5	63,728,364	69,409	0.0011	0.9989	98.06
12.5	61,306,844	64,466	0.0011	0.9989	97.95
13.5	58,959,379	77,880	0.0013	0.9987	97.85
14.5	55,705,866	130,025	0.0023	0.9977	97.72
15.5	52,938,515	54,681	0.0010	0.9990	97.49
16.5	50,717,210	50,805	0.0010	0.9990	97.39
17.5	47,791,850	123,850	0.0026	0.9974	97.30
18.5	46,018,253	115,254	0.0025	0.9975	97.04
19.5	43,476,660	178,028	0.0041	0.9959	96.80
20.5	41,032,237	60,555	0.0015	0.9985	96.40
21.5	38,838,594	84,957	0.0022	0.9978	96.26
22.5	36,413,075	61,521	0.0017	0.9983	96.05
23.5	35,054,727	89,421	0.0026	0.9974	95.89
24.5	34,171,782	87,446	0.0026	0.9974	95.64
25.5	32,340,451	170,564	0.0053	0.9947	95.40
26.5	30,019,545	148,137	0.0049	0.9951	94.90
27.5	27,007,924	126,998	0.0047	0.9953	94.43
28.5	25,328,317	76,576	0.0030	0.9970	93.98
29.5	23,938,585	103,584	0.0043	0.9957	93.70
30.5	22,310,305	96,360	0.0043	0.9957	93.29
31.5	21,167,321	134,744	0.0064	0.9936	92.89
32.5	17,720,546	98,750	0.0056	0.9944	92.30
33.5	16,354,028	76,765	0.0047	0.9953	91.79
34.5	15,338,065	56,761	0.0037	0.9963	91.35
35.5	13,990,578	70,118	0.0050	0.9950	91.02
36.5	12,992,572	87,088	0.0067	0.9933	90.56
37.5	12,169,045	78,415	0.0064	0.9936	89.95
38.5	11,335,798	63,441	0.0056	0.9944	89.37



PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019			EXPERIENCE BAND 1990-2019		
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	10,630,537	87,225	0.0082	0.9918	88.87
40.5	9,514,581	48,718	0.0051	0.9949	88.14
41.5	8,670,896	73,259	0.0084	0.9916	87.69
42.5	8,064,722	83,328	0.0103	0.9897	86.95
43.5	7,424,895	70,741	0.0095	0.9905	86.05
44.5	7,070,058	69,700	0.0099	0.9901	85.23
45.5	6,620,737	77,454	0.0117	0.9883	84.39
46.5	6,163,972	71,803	0.0116	0.9884	83.41
47.5	5,598,716	43,284	0.0077	0.9923	82.43
48.5	4,883,928	93,631	0.0192	0.9808	81.80
49.5	4,276,936	54,590	0.0128	0.9872	80.23
50.5	3,526,264	34,825	0.0099	0.9901	79.21
51.5	3,033,741	79,867	0.0263	0.9737	78.42
52.5	2,480,290	32,061	0.0129	0.9871	76.36
53.5	2,048,260	47,850	0.0234	0.9766	75.37
54.5	1,614,219	34,092	0.0211	0.9789	73.61
55.5	1,241,418	68,994	0.0556	0.9444	72.06
56.5	937,949	19,340	0.0206	0.9794	68.05
57.5	797,872	13,414	0.0168	0.9832	66.65
58.5	677,226	36,598	0.0540	0.9460	65.53
59.5	551,449	30,533	0.0554	0.9446	61.99
60.5	474,291	4,239	0.0089	0.9911	58.55
61.5	398,246	20,911	0.0525	0.9475	58.03
62.5	346,053	15,308	0.0442	0.9558	54.98
63.5	316,512	18,199	0.0575	0.9425	52.55
64.5	247,365	3,902	0.0158	0.9842	49.53
65.5	214,431	7,030	0.0328	0.9672	48.75
66.5	183,366	4,137	0.0226	0.9774	47.15
67.5	145,729	3,250	0.0223	0.9777	46.09
68.5	136,766	3,243	0.0237	0.9763	45.06
69.5	130,622	2,016	0.0154	0.9846	43.99
70.5	116,528	2,692	0.0231	0.9769	43.31
71.5	114,430	4,316	0.0377	0.9623	42.31
72.5	113,027	1,592	0.0141	0.9859	40.72
73.5	114,034	1,159	0.0102	0.9898	40.14
74.5	116,307	2,021	0.0174	0.9826	39.73
75.5	124,179	3,476	0.0280	0.9720	39.04
76.5	137,238	1,236	0.0090	0.9910	37.95
77.5	159,676	2,019	0.0126	0.9874	37.61
78.5	171,502	4,448	0.0259	0.9741	37.13

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019			EXPERIENCE BAND 1990-2019		
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	177,570	9,015	0.0508	0.9492	36.17
80.5	185,875	7,760	0.0417	0.9583	34.33
81.5	187,792	2,997	0.0160	0.9840	32.90
82.5	213,295	6,376	0.0299	0.9701	32.37
83.5	219,947	4,362	0.0198	0.9802	31.41
84.5	229,437	5,155	0.0225	0.9775	30.78
85.5	225,902	4,047	0.0179	0.9821	30.09
86.5	235,095	3,776	0.0161	0.9839	29.55
87.5	235,917	2,611	0.0111	0.9889	29.08
88.5	231,258	3,053	0.0132	0.9868	28.76
89.5	241,482	5,976	0.0247	0.9753	28.38
90.5	259,732	2,814	0.0108	0.9892	27.67
91.5	292,667	3,846	0.0131	0.9869	27.38
92.5	293,306	3,656	0.0125	0.9875	27.02
93.5	311,426	5,072	0.0163	0.9837	26.68
94.5	306,603	3,788	0.0124	0.9876	26.24
95.5	313,437	14,611	0.0466	0.9534	25.92
96.5	293,127	9,824	0.0335	0.9665	24.71
97.5	282,882	16,935	0.0599	0.9401	23.88
98.5	262,926	15,106	0.0575	0.9425	22.45
99.5	241,264	8,531	0.0354	0.9646	21.16
100.5	221,150	8,229	0.0372	0.9628	20.42
101.5	198,794	8,527	0.0429	0.9571	19.66
102.5	175,855	6,179	0.0351	0.9649	18.81
103.5	158,750	3,781	0.0238	0.9762	18.15
104.5	142,655	3,778	0.0265	0.9735	17.72
105.5	126,631	2,805	0.0222	0.9778	17.25
106.5	106,917	3,165	0.0296	0.9704	16.87
107.5	100,139	10,232	0.1022	0.8978	16.37
108.5	80,404	1,940	0.0241	0.9759	14.70
109.5	75,597	3,032	0.0401	0.9599	14.34
110.5	66,365	4,365	0.0658	0.9342	13.77
111.5	57,085	6,487	0.1136	0.8864	12.86
112.5	48,367	15,110	0.3124	0.6876	11.40
113.5	33,257	4,323	0.1300	0.8700	7.84
114.5	10,794	3,868	0.3584	0.6416	6.82
115.5	6,573	661	0.1006	0.8994	4.38
116.5	5,911	1,339	0.2265	0.7735	3.94
117.5	4,572	2,468	0.5398	0.4602	3.04
118.5	2,104	2,079	0.9882	0.0118	1.40

PEOPLES GAS COMPANY LLC

ACCOUNT 376 MAINS

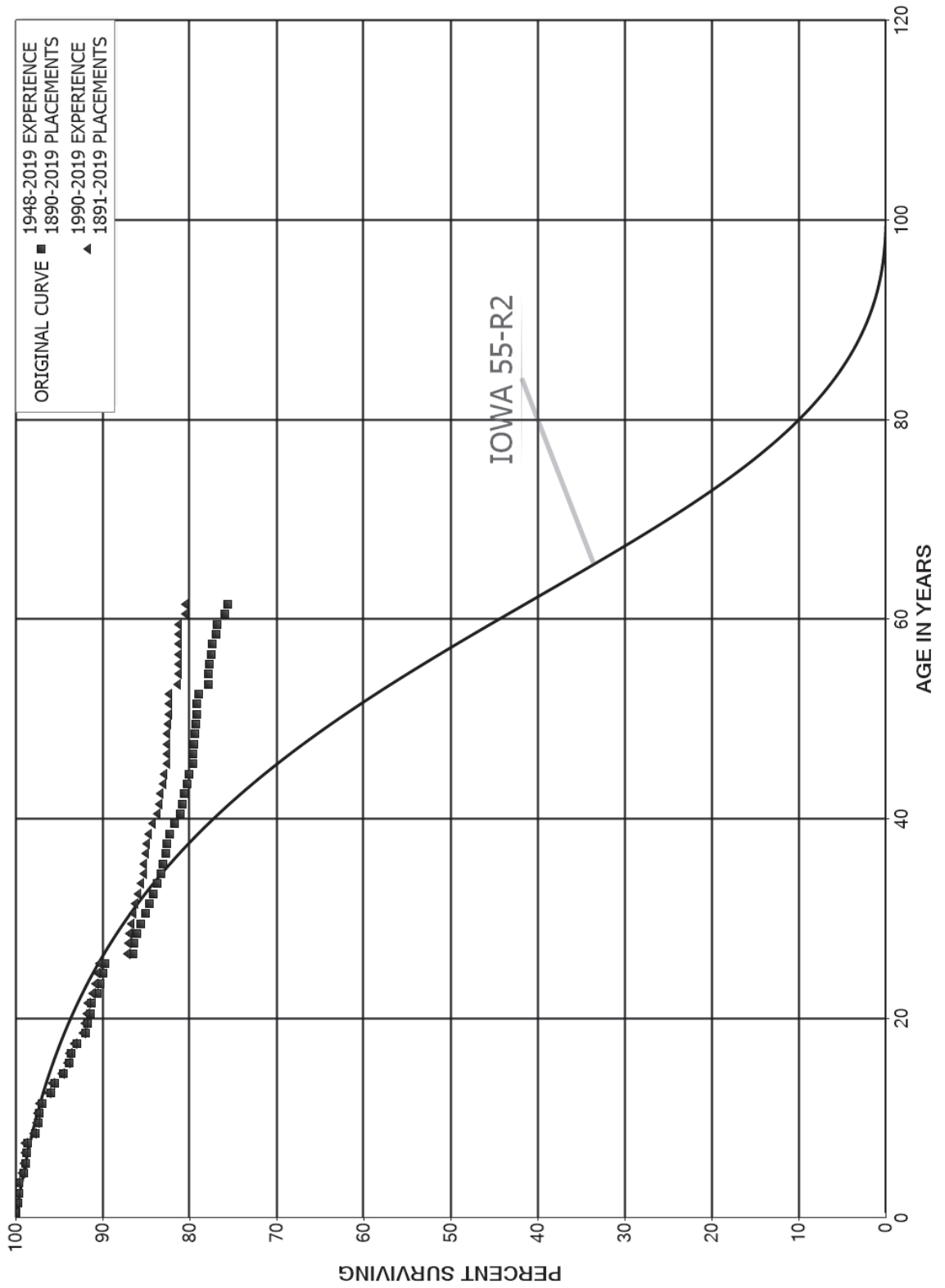
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2019

EXPERIENCE BAND 1990-2019

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	25	1	0.0581	0.9419	0.02
120.5	23		0.0000	1.0000	0.02
121.5	23	23	1.0000		0.02
122.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2019

EXPERIENCE BAND 1948-2019

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	6,351,848	6,385	0.0010	0.9990	100.00
0.5	6,346,650	7,674	0.0012	0.9988	99.90
1.5	5,868,114	9,584	0.0016	0.9984	99.78
2.5	5,534,542	2,335	0.0004	0.9996	99.62
3.5	5,479,733	26,726	0.0049	0.9951	99.57
4.5	5,426,733	14,773	0.0027	0.9973	99.09
5.5	5,351,026	5,949	0.0011	0.9989	98.82
6.5	5,384,436	4,895	0.0009	0.9991	98.71
7.5	5,437,015	49,939	0.0092	0.9908	98.62
8.5	5,389,722	17,893	0.0033	0.9967	97.71
9.5	5,226,267	7,211	0.0014	0.9986	97.39
10.5	5,184,874	13,321	0.0026	0.9974	97.25
11.5	5,182,793	53,978	0.0104	0.9896	97.00
12.5	5,036,648	23,228	0.0046	0.9954	95.99
13.5	4,851,181	55,087	0.0114	0.9886	95.55
14.5	4,634,985	31,382	0.0068	0.9932	94.47
15.5	4,400,318	11,674	0.0027	0.9973	93.83
16.5	4,169,294	29,309	0.0070	0.9930	93.58
17.5	3,888,816	41,441	0.0107	0.9893	92.92
18.5	3,688,786	9,278	0.0025	0.9975	91.93
19.5	3,549,146	10,784	0.0030	0.9970	91.70
20.5	3,451,546	6,894	0.0020	0.9980	91.42
21.5	3,413,215	22,824	0.0067	0.9933	91.24
22.5	3,335,315	12,859	0.0039	0.9961	90.63
23.5	3,276,303	11,915	0.0036	0.9964	90.28
24.5	3,007,816	8,364	0.0028	0.9972	89.95
25.5	2,898,886	102,126	0.0352	0.9648	89.70
26.5	2,528,487	5,450	0.0022	0.9978	86.54
27.5	2,242,282	8,528	0.0038	0.9962	86.35
28.5	2,004,003	9,902	0.0049	0.9951	86.02
29.5	1,765,833	10,750	0.0061	0.9939	85.60
30.5	1,505,118	7,732	0.0051	0.9949	85.08
31.5	1,403,383	8,304	0.0059	0.9941	84.64
32.5	1,265,794	6,748	0.0053	0.9947	84.14
33.5	1,114,599	5,833	0.0052	0.9948	83.69
34.5	1,019,872	2,970	0.0029	0.9971	83.25
35.5	877,361	2,544	0.0029	0.9971	83.01
36.5	685,384	1,252	0.0018	0.9982	82.77
37.5	592,238	2,371	0.0040	0.9960	82.62
38.5	437,579	3,138	0.0072	0.9928	82.29

PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2019			EXPERIENCE BAND 1948-2019			
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	418,935	3,385	0.0081	0.9919	81.70	
40.5	402,122	1,011	0.0025	0.9975	81.04	
41.5	394,964	1,056	0.0027	0.9973	80.83	
42.5	381,172	1,699	0.0045	0.9955	80.62	
43.5	349,602	885	0.0025	0.9975	80.26	
44.5	333,397	1,775	0.0053	0.9947	80.06	
45.5	319,631	261	0.0008	0.9992	79.63	
46.5	305,154	195	0.0006	0.9994	79.56	
47.5	282,274	448	0.0016	0.9984	79.51	
48.5	264,199	402	0.0015	0.9985	79.39	
49.5	232,605	272	0.0012	0.9988	79.27	
50.5	218,702	96	0.0004	0.9996	79.17	
51.5	200,064	586	0.0029	0.9971	79.14	
52.5	182,168	2,447	0.0134	0.9866	78.91	
53.5	167,979	139	0.0008	0.9992	77.85	
54.5	148,222	175	0.0012	0.9988	77.78	
55.5	139,798	280	0.0020	0.9980	77.69	
56.5	113,973	283	0.0025	0.9975	77.54	
57.5	100,345	481	0.0048	0.9952	77.34	
58.5	86,019	93	0.0011	0.9989	76.97	
59.5	73,305	884	0.0121	0.9879	76.89	
60.5	62,312	282	0.0045	0.9955	75.96	
61.5	56,093	301	0.0054	0.9946	75.62	
62.5	48,105		0.0000	1.0000	75.21	
63.5	39,822		0.0000	1.0000	75.21	
64.5	30,904	109	0.0035	0.9965	75.21	
65.5	25,155		0.0000	1.0000	74.95	
66.5	22,584		0.0000	1.0000	74.95	
67.5	19,620	23	0.0012	0.9988	74.95	
68.5	12,418		0.0000	1.0000	74.86	
69.5	9,239		0.0000	1.0000	74.86	
70.5	6,176	162	0.0262	0.9738	74.86	
71.5	5,636	9	0.0015	0.9985	72.90	
72.5	5,497	60	0.0110	0.9890	72.79	
73.5	5,436		0.0000	1.0000	71.98	
74.5	5,436	70	0.0128	0.9872	71.98	
75.5	5,275	157	0.0297	0.9703	71.06	
76.5	5,118	329	0.0642	0.9358	68.95	
77.5	4,789		0.0000	1.0000	64.52	
78.5	4,723	50	0.0105	0.9895	64.52	

PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2019			EXPERIENCE BAND 1948-2019		
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	4,579		0.0000	1.0000	63.84
80.5	4,125		0.0000	1.0000	63.84
81.5	3,972		0.0000	1.0000	63.84
82.5	3,720		0.0000	1.0000	63.84
83.5	3,415	97	0.0285	0.9715	63.84
84.5	3,088	20	0.0064	0.9936	62.03
85.5	2,806		0.0000	1.0000	61.63
86.5	2,544		0.0000	1.0000	61.63
87.5	2,197		0.0000	1.0000	61.63
88.5	1,911		0.0000	1.0000	61.63
89.5	1,858		0.0000	1.0000	61.63
90.5	1,736	11	0.0064	0.9936	61.63
91.5	1,725		0.0000	1.0000	61.23
92.5	1,580		0.0000	1.0000	61.23
93.5	1,494		0.0000	1.0000	61.23
94.5	1,416		0.0000	1.0000	61.23
95.5	1,416		0.0000	1.0000	61.23
96.5	1,252		0.0000	1.0000	61.23
97.5	1,149		0.0000	1.0000	61.23
98.5	1,149		0.0000	1.0000	61.23
99.5	1,103		0.0000	1.0000	61.23
100.5	1,103		0.0000	1.0000	61.23
101.5	971		0.0000	1.0000	61.23
102.5	971		0.0000	1.0000	61.23
103.5	948		0.0000	1.0000	61.23
104.5	855		0.0000	1.0000	61.23
105.5	833		0.0000	1.0000	61.23
106.5	734		0.0000	1.0000	61.23
107.5	734		0.0000	1.0000	61.23
108.5	734		0.0000	1.0000	61.23
109.5	633		0.0000	1.0000	61.23
110.5	549		0.0000	1.0000	61.23
111.5	491		0.0000	1.0000	61.23
112.5	331		0.0000	1.0000	61.23
113.5	304		0.0000	1.0000	61.23
114.5	304		0.0000	1.0000	61.23
115.5	39		0.0000	1.0000	61.23
116.5	39		0.0000	1.0000	61.23
117.5	39		0.0000	1.0000	61.23
118.5	39		0.0000	1.0000	61.23

PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2019			EXPERIENCE BAND 1948-2019		
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	39		0.0000	1.0000	61.23
120.5	39		0.0000	1.0000	61.23
121.5	39		0.0000	1.0000	61.23
122.5	39		0.0000	1.0000	61.23
123.5	39		0.0000	1.0000	61.23
124.5	39		0.0000	1.0000	61.23
125.5	39		0.0000	1.0000	61.23
126.5	39		0.0000	1.0000	61.23
127.5	39		0.0000	1.0000	61.23
128.5					61.23



PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1990-2019

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	5,017,994	6,117	0.0012	0.9988	100.00
0.5	5,134,561	5,619	0.0011	0.9989	99.88
1.5	4,708,400	2,288	0.0005	0.9995	99.77
2.5	4,458,218		0.0000	1.0000	99.72
3.5	4,533,920	22,632	0.0050	0.9950	99.72
4.5	4,542,475	13,655	0.0030	0.9970	99.22
5.5	4,558,288	2,908	0.0006	0.9994	98.92
6.5	4,736,292	2,891	0.0006	0.9994	98.86
7.5	4,860,919	48,391	0.0100	0.9900	98.80
8.5	4,966,232	15,120	0.0030	0.9970	97.82
9.5	4,822,542	6,045	0.0013	0.9987	97.52
10.5	4,793,226	11,698	0.0024	0.9976	97.40
11.5	4,803,813	51,112	0.0106	0.9894	97.16
12.5	4,674,024	20,817	0.0045	0.9955	96.13
13.5	4,499,777	53,083	0.0118	0.9882	95.70
14.5	4,293,900	27,787	0.0065	0.9935	94.57
15.5	4,075,951	8,034	0.0020	0.9980	93.96
16.5	3,852,457	24,777	0.0064	0.9936	93.77
17.5	3,597,371	40,013	0.0111	0.9889	93.17
18.5	3,418,488	4,648	0.0014	0.9986	92.13
19.5	3,301,285	8,747	0.0026	0.9974	92.01
20.5	3,219,298	5,320	0.0017	0.9983	91.76
21.5	3,194,803	19,628	0.0061	0.9939	91.61
22.5	3,135,689	10,427	0.0033	0.9967	91.05
23.5	3,087,976	7,080	0.0023	0.9977	90.75
24.5	2,839,186	6,937	0.0024	0.9976	90.54
25.5	2,740,620	98,686	0.0360	0.9640	90.32
26.5	2,382,109	1,687	0.0007	0.9993	87.06
27.5	2,114,011	3,523	0.0017	0.9983	87.00
28.5	1,894,590	4,354	0.0023	0.9977	86.86
29.5	1,675,005	5,406	0.0032	0.9968	86.66
30.5	1,428,004	2,785	0.0020	0.9980	86.38
31.5	1,337,243	5,802	0.0043	0.9957	86.21
32.5	1,210,059	5,116	0.0042	0.9958	85.84
33.5	1,064,305	3,962	0.0037	0.9963	85.47
34.5	980,927	370	0.0004	0.9996	85.15
35.5	846,683	2,111	0.0025	0.9975	85.12
36.5	658,490	326	0.0005	0.9995	84.91
37.5	567,522	1,669	0.0029	0.9971	84.87
38.5	420,986	2,154	0.0051	0.9949	84.62

PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1990-2019		
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	405,554	2,935	0.0072	0.9928	84.19
40.5	392,148	904	0.0023	0.9977	83.58
41.5	384,684	348	0.0009	0.9991	83.38
42.5	371,122	1,363	0.0037	0.9963	83.31
43.5	339,448	699	0.0021	0.9979	83.00
44.5	323,332	1,401	0.0043	0.9957	82.83
45.5	309,983		0.0000	1.0000	82.47
46.5	296,069		0.0000	1.0000	82.47
47.5	273,406	50	0.0002	0.9998	82.47
48.5	255,965	238	0.0009	0.9991	82.46
49.5	224,630	181	0.0008	0.9992	82.38
50.5	211,309		0.0000	1.0000	82.31
51.5	192,921	48	0.0002	0.9998	82.31
52.5	175,728	2,157	0.0123	0.9877	82.29
53.5	162,135	139	0.0009	0.9991	81.28
54.5	142,681	48	0.0003	0.9997	81.21
55.5	134,646		0.0000	1.0000	81.19
56.5	109,279		0.0000	1.0000	81.19
57.5	96,080	55	0.0006	0.9994	81.19
58.5	82,465		0.0000	1.0000	81.14
59.5	69,898	647	0.0093	0.9907	81.14
60.5	59,262		0.0000	1.0000	80.39
61.5	53,301	44	0.0008	0.9992	80.39
62.5	45,729		0.0000	1.0000	80.32
63.5	37,532		0.0000	1.0000	80.32
64.5	28,691	60	0.0021	0.9979	80.32
65.5	22,991		0.0000	1.0000	80.16
66.5	20,503		0.0000	1.0000	80.16
67.5	17,683		0.0000	1.0000	80.16
68.5	10,504		0.0000	1.0000	80.16
69.5	7,371		0.0000	1.0000	80.16
70.5	4,307	162	0.0376	0.9624	80.16
71.5	3,900		0.0000	1.0000	77.14
72.5	3,769		0.0000	1.0000	77.14
73.5	3,791		0.0000	1.0000	77.14
74.5	3,884	23	0.0060	0.9940	77.14
75.5	3,792		0.0000	1.0000	76.68
76.5	3,891		0.0000	1.0000	76.68
77.5	3,891		0.0000	1.0000	76.68
78.5	3,825		0.0000	1.0000	76.68

PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1990-2019		
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	3,842		0.0000	1.0000	76.68
80.5	3,472		0.0000	1.0000	76.68
81.5	3,377		0.0000	1.0000	76.68
82.5	3,286		0.0000	1.0000	76.68
83.5	3,013		0.0000	1.0000	76.68
84.5	2,784	20	0.0071	0.9929	76.68
85.5	2,767		0.0000	1.0000	76.14
86.5	2,505		0.0000	1.0000	76.14
87.5	2,158		0.0000	1.0000	76.14
88.5	1,873		0.0000	1.0000	76.14
89.5	1,819		0.0000	1.0000	76.14
90.5	1,698	11	0.0065	0.9935	76.14
91.5	1,687		0.0000	1.0000	75.64
92.5	1,541		0.0000	1.0000	75.64
93.5	1,456		0.0000	1.0000	75.64
94.5	1,378		0.0000	1.0000	75.64
95.5	1,378		0.0000	1.0000	75.64
96.5	1,213		0.0000	1.0000	75.64
97.5	1,110		0.0000	1.0000	75.64
98.5	1,149		0.0000	1.0000	75.64
99.5	1,103		0.0000	1.0000	75.64
100.5	1,103		0.0000	1.0000	75.64
101.5	971		0.0000	1.0000	75.64
102.5	971		0.0000	1.0000	75.64
103.5	948		0.0000	1.0000	75.64
104.5	855		0.0000	1.0000	75.64
105.5	833		0.0000	1.0000	75.64
106.5	734		0.0000	1.0000	75.64
107.5	734		0.0000	1.0000	75.64
108.5	734		0.0000	1.0000	75.64
109.5	633		0.0000	1.0000	75.64
110.5	549		0.0000	1.0000	75.64
111.5	491		0.0000	1.0000	75.64
112.5	331		0.0000	1.0000	75.64
113.5	304		0.0000	1.0000	75.64
114.5	304		0.0000	1.0000	75.64
115.5	39		0.0000	1.0000	75.64
116.5	39		0.0000	1.0000	75.64
117.5	39		0.0000	1.0000	75.64
118.5	39		0.0000	1.0000	75.64

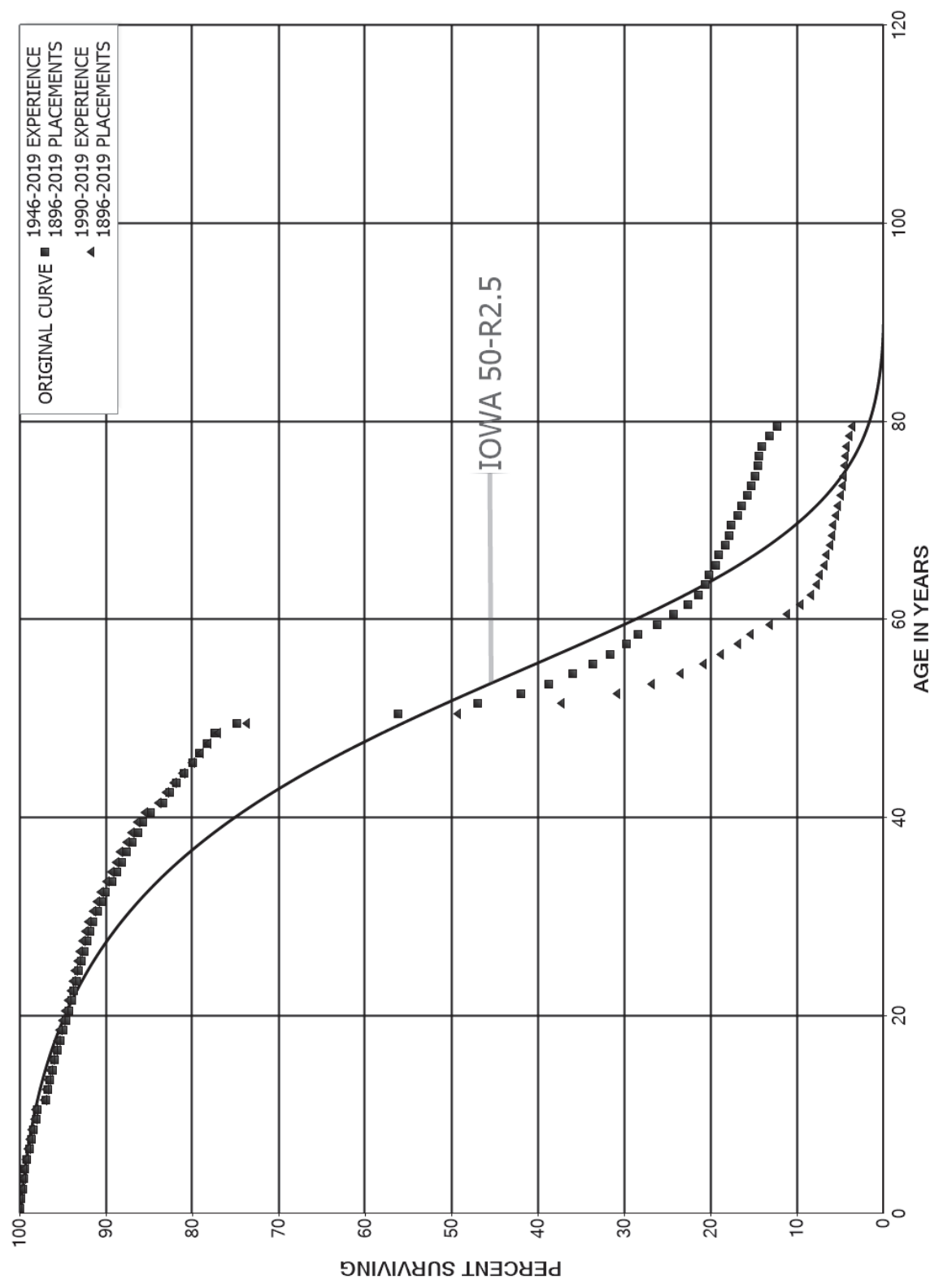
PEOPLES GAS COMPANY LLC

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1990-2019		
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	39		0.0000	1.0000	75.64
120.5	39		0.0000	1.0000	75.64
121.5	39		0.0000	1.0000	75.64
122.5	39		0.0000	1.0000	75.64
123.5	39		0.0000	1.0000	75.64
124.5	39		0.0000	1.0000	75.64
125.5	39		0.0000	1.0000	75.64
126.5	39		0.0000	1.0000	75.64
127.5	39		0.0000	1.0000	75.64
128.5					75.64

PEOPLES GAS COMPANY LLC  
 ACCOUNT 380 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 1946-2019

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	46,305,049	7,051	0.0002	0.9998	100.00
0.5	44,479,361	79,851	0.0018	0.9982	99.98
1.5	41,477,502	67,203	0.0016	0.9984	99.81
2.5	39,298,213	57,103	0.0015	0.9985	99.64
3.5	37,554,331	54,466	0.0015	0.9985	99.50
4.5	35,526,549	67,961	0.0019	0.9981	99.35
5.5	33,023,152	93,899	0.0028	0.9972	99.16
6.5	30,223,714	78,698	0.0026	0.9974	98.88
7.5	29,262,973	72,982	0.0025	0.9975	98.62
8.5	28,476,713	76,812	0.0027	0.9973	98.38
9.5	27,859,327	46,822	0.0017	0.9983	98.11
10.5	27,194,237	271,990	0.0100	0.9900	97.95
11.5	25,990,079	67,858	0.0026	0.9974	96.97
12.5	25,030,390	67,172	0.0027	0.9973	96.72
13.5	24,201,410	69,304	0.0029	0.9971	96.46
14.5	23,261,250	58,732	0.0025	0.9975	96.18
15.5	22,040,376	73,610	0.0033	0.9967	95.94
16.5	20,874,617	67,683	0.0032	0.9968	95.62
17.5	19,894,062	66,461	0.0033	0.9967	95.31
18.5	18,823,602	69,687	0.0037	0.9963	94.99
19.5	17,557,020	62,484	0.0036	0.9964	94.64
20.5	16,357,215	55,584	0.0034	0.9966	94.30
21.5	15,067,311	48,807	0.0032	0.9968	93.98
22.5	13,851,725	42,381	0.0031	0.9969	93.68
23.5	12,701,479	36,512	0.0029	0.9971	93.39
24.5	11,665,392	38,102	0.0033	0.9967	93.12
25.5	10,550,201	35,420	0.0034	0.9966	92.82
26.5	9,095,139	30,035	0.0033	0.9967	92.50
27.5	7,770,447	26,486	0.0034	0.9966	92.20
28.5	6,742,143	26,708	0.0040	0.9960	91.88
29.5	5,731,463	35,247	0.0061	0.9939	91.52
30.5	4,737,051	25,526	0.0054	0.9946	90.96
31.5	4,390,817	21,839	0.0050	0.9950	90.47
32.5	3,796,494	31,869	0.0084	0.9916	90.02
33.5	3,401,245	22,292	0.0066	0.9934	89.26
34.5	3,100,341	19,092	0.0062	0.9938	88.68
35.5	2,799,446	16,538	0.0059	0.9941	88.13
36.5	2,562,820	19,676	0.0077	0.9923	87.61
37.5	2,308,374	16,668	0.0072	0.9928	86.94
38.5	2,079,350	14,355	0.0069	0.9931	86.31

PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 1946-2019

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	1,851,721	19,160	0.0103	0.9897	85.71
40.5	1,595,539	26,097	0.0164	0.9836	84.83
41.5	1,394,170	14,294	0.0103	0.9897	83.44
42.5	1,222,035	11,482	0.0094	0.9906	82.58
43.5	1,094,936	11,749	0.0107	0.9893	81.81
44.5	974,715	11,847	0.0122	0.9878	80.93
45.5	878,483	9,039	0.0103	0.9897	79.95
46.5	791,352	8,400	0.0106	0.9894	79.12
47.5	687,556	7,597	0.0110	0.9890	78.28
48.5	594,054	20,216	0.0340	0.9660	77.42
49.5	510,172	126,645	0.2482	0.7518	74.78
50.5	376,964	62,039	0.1646	0.8354	56.22
51.5	314,964	33,322	0.1058	0.8942	46.97
52.5	281,760	21,839	0.0775	0.9225	42.00
53.5	259,993	18,890	0.0727	0.9273	38.74
54.5	241,150	15,886	0.0659	0.9341	35.93
55.5	225,375	12,755	0.0566	0.9434	33.56
56.5	212,621	12,798	0.0602	0.9398	31.66
57.5	199,864	9,213	0.0461	0.9539	29.76
58.5	190,761	14,779	0.0775	0.9225	28.38
59.5	175,995	12,969	0.0737	0.9263	26.19
60.5	163,026	10,827	0.0664	0.9336	24.26
61.5	152,238	8,254	0.0542	0.9458	22.65
62.5	144,085	5,587	0.0388	0.9612	21.42
63.5	138,699	2,710	0.0195	0.9805	20.59
64.5	136,046	4,983	0.0366	0.9634	20.18
65.5	131,070	2,199	0.0168	0.9832	19.45
66.5	128,901	5,551	0.0431	0.9569	19.12
67.5	123,368	3,042	0.0247	0.9753	18.30
68.5	120,344	1,914	0.0159	0.9841	17.84
69.5	118,430	4,822	0.0407	0.9593	17.56
70.5	114,036	3,231	0.0283	0.9717	16.85
71.5	110,805	4,540	0.0410	0.9590	16.37
72.5	106,264	2,979	0.0280	0.9720	15.70
73.5	103,285	2,857	0.0277	0.9723	15.26
74.5	100,429	2,268	0.0226	0.9774	14.84
75.5	98,161	543	0.0055	0.9945	14.50
76.5	97,618	2,737	0.0280	0.9720	14.42
77.5	94,881	5,457	0.0575	0.9425	14.02
78.5	89,424	6,579	0.0736	0.9264	13.21

PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019			EXPERIENCE BAND 1946-2019			
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	82,845	8,667	0.1046	0.8954	12.24	
80.5	74,178	1,737	0.0234	0.9766	10.96	
81.5	72,441	723	0.0100	0.9900	10.70	
82.5	71,717	5,719	0.0797	0.9203	10.59	
83.5	65,998	11,696	0.1772	0.8228	9.75	
84.5	54,303	8,659	0.1595	0.8405	8.02	
85.5	45,643	4,721	0.1034	0.8966	6.74	
86.5	40,923	4,303	0.1052	0.8948	6.05	
87.5	36,620	6,932	0.1893	0.8107	5.41	
88.5	29,687	5,206	0.1754	0.8246	4.39	
89.5	24,481	11,517	0.4704	0.5296	3.62	
90.5	12,964	8,077	0.6230	0.3770	1.92	
91.5	4,887	2,230	0.4563	0.5437	0.72	
92.5	2,657	674	0.2536	0.7464	0.39	
93.5	1,983	592	0.2986	0.7014	0.29	
94.5	1,391	523	0.3760	0.6240	0.21	
95.5	868	459	0.5282	0.4718	0.13	
96.5	410	410	1.0000		0.06	
97.5						



PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 1990-2019

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	39,728,145	4,125	0.0001	0.9999	100.00
0.5	38,972,992	68,335	0.0018	0.9982	99.99
1.5	36,554,736	55,958	0.0015	0.9985	99.81
2.5	35,008,044	45,348	0.0013	0.9987	99.66
3.5	33,657,076	43,090	0.0013	0.9987	99.53
4.5	31,943,308	56,360	0.0018	0.9982	99.40
5.5	29,755,846	86,075	0.0029	0.9971	99.23
6.5	27,202,321	67,952	0.0025	0.9975	98.94
7.5	26,513,784	60,307	0.0023	0.9977	98.70
8.5	25,974,158	64,085	0.0025	0.9975	98.47
9.5	25,595,338	35,381	0.0014	0.9986	98.23
10.5	25,205,239	260,609	0.0103	0.9897	98.09
11.5	24,229,611	59,753	0.0025	0.9975	97.08
12.5	23,466,884	57,842	0.0025	0.9975	96.84
13.5	22,791,493	60,445	0.0027	0.9973	96.60
14.5	21,989,706	50,106	0.0023	0.9977	96.34
15.5	20,907,368	64,845	0.0031	0.9969	96.12
16.5	19,844,218	59,206	0.0030	0.9970	95.83
17.5	18,976,835	60,220	0.0032	0.9968	95.54
18.5	18,024,878	63,786	0.0035	0.9965	95.24
19.5	16,837,693	57,459	0.0034	0.9966	94.90
20.5	15,710,667	49,732	0.0032	0.9968	94.58
21.5	14,498,319	44,725	0.0031	0.9969	94.28
22.5	13,334,573	37,111	0.0028	0.9972	93.99
23.5	12,239,564	32,758	0.0027	0.9973	93.72
24.5	11,244,101	34,025	0.0030	0.9970	93.47
25.5	10,156,217	31,299	0.0031	0.9969	93.19
26.5	8,729,791	26,280	0.0030	0.9970	92.90
27.5	7,427,947	23,333	0.0031	0.9969	92.62
28.5	6,415,901	23,721	0.0037	0.9963	92.33
29.5	5,419,668	32,391	0.0060	0.9940	91.99
30.5	4,439,874	22,348	0.0050	0.9950	91.44
31.5	4,107,219	19,208	0.0047	0.9953	90.98
32.5	3,525,532	29,208	0.0083	0.9917	90.56
33.5	3,149,242	18,847	0.0060	0.9940	89.81
34.5	2,864,606	17,099	0.0060	0.9940	89.27
35.5	2,576,068	14,591	0.0057	0.9943	88.74
36.5	2,352,917	18,127	0.0077	0.9923	88.23
37.5	2,113,708	15,489	0.0073	0.9927	87.55
38.5	1,898,360	13,420	0.0071	0.9929	86.91

PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019

EXPERIENCE BAND 1990-2019

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	1,681,926	18,482	0.0110	0.9890	86.30
40.5	1,436,636	25,463	0.0177	0.9823	85.35
41.5	1,244,374	13,740	0.0110	0.9890	83.84
42.5	1,078,510	11,169	0.0104	0.9896	82.91
43.5	955,105	11,416	0.0120	0.9880	82.05
44.5	836,104	11,632	0.0139	0.9861	81.07
45.5	740,165	8,753	0.0118	0.9882	79.94
46.5	653,632	8,154	0.0125	0.9875	79.00
47.5	552,257	7,443	0.0135	0.9865	78.01
48.5	462,313	20,147	0.0436	0.9564	76.96
49.5	382,103	126,569	0.3312	0.6688	73.61
50.5	252,249	61,994	0.2458	0.7542	49.23
51.5	192,970	33,322	0.1727	0.8273	37.13
52.5	167,293	21,839	0.1305	0.8695	30.72
53.5	151,905	18,890	0.1244	0.8756	26.71
54.5	139,814	15,886	0.1136	0.8864	23.39
55.5	132,432	12,755	0.0963	0.9037	20.73
56.5	120,956	12,798	0.1058	0.8942	18.73
57.5	108,158	9,213	0.0852	0.9148	16.75
58.5	98,987	14,779	0.1493	0.8507	15.32
59.5	84,612	12,969	0.1533	0.8467	13.04
60.5	77,463	10,827	0.1398	0.8602	11.04
61.5	67,201	8,254	0.1228	0.8772	9.49
62.5	62,774	5,587	0.0890	0.9110	8.33
63.5	66,868	2,710	0.0405	0.9595	7.59
64.5	68,995	4,983	0.0722	0.9278	7.28
65.5	73,809	2,199	0.0298	0.9702	6.75
66.5	78,597	5,551	0.0706	0.9294	6.55
67.5	77,180	3,042	0.0394	0.9606	6.09
68.5	79,656	1,914	0.0240	0.9760	5.85
69.5	78,206	4,822	0.0617	0.9383	5.71
70.5	78,025	3,231	0.0414	0.9586	5.36
71.5	77,807	4,540	0.0584	0.9416	5.14
72.5	76,723	2,979	0.0388	0.9612	4.84
73.5	77,217	2,857	0.0370	0.9630	4.65
74.5	77,144	2,268	0.0294	0.9706	4.48
75.5	78,672	543	0.0069	0.9931	4.34
76.5	80,516	2,737	0.0340	0.9660	4.31
77.5	80,502	5,457	0.0678	0.9322	4.17
78.5	76,441	6,579	0.0861	0.9139	3.89

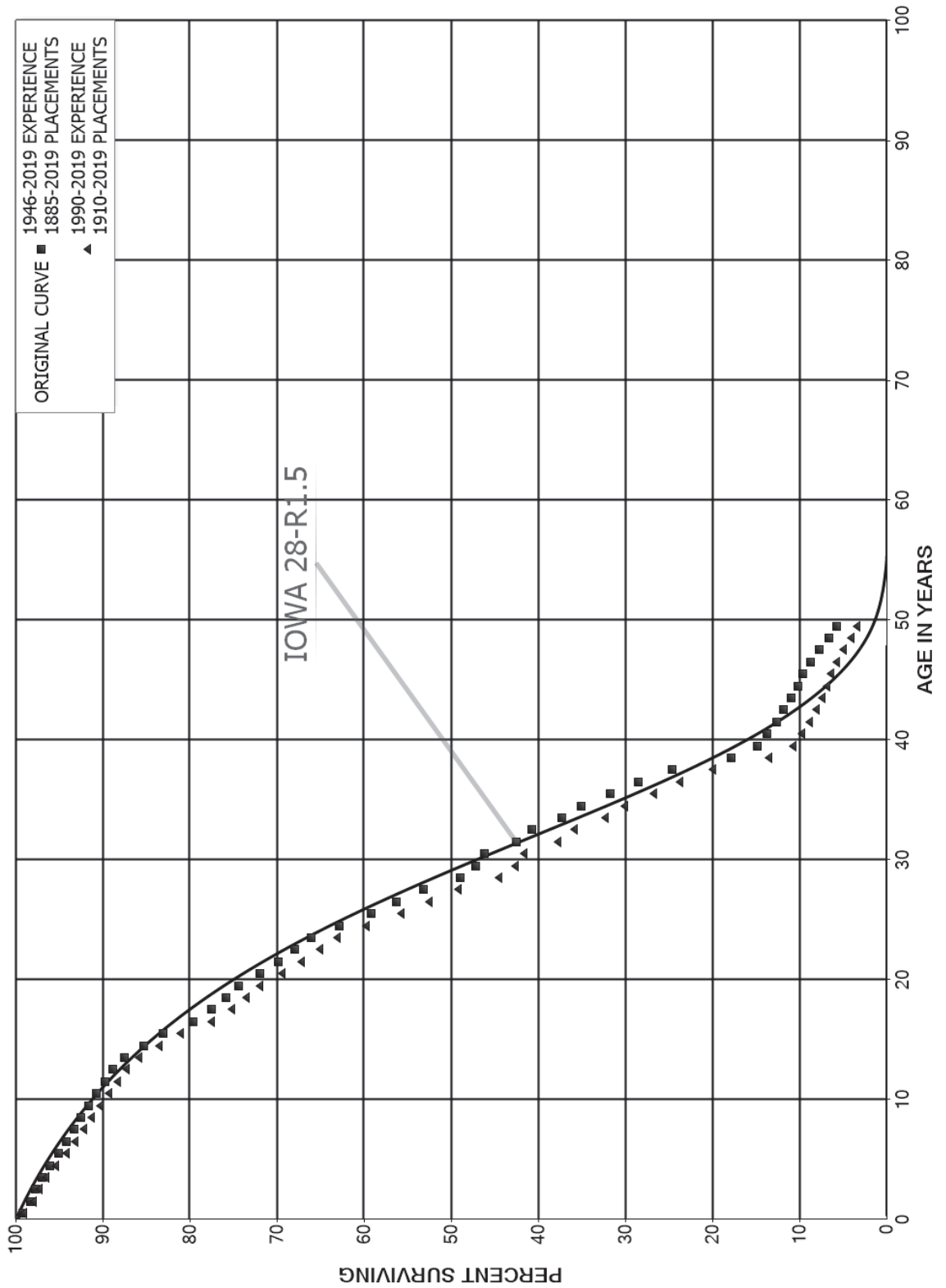
PEOPLES GAS COMPANY LLC

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2019			EXPERIENCE BAND 1990-2019			
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	71,421	8,667	0.1214	0.8786	3.55	
80.5	63,884	1,737	0.0272	0.9728	3.12	
81.5	63,178	723	0.0114	0.9886	3.04	
82.5	63,397	5,719	0.0902	0.9098	3.00	
83.5	58,467	11,696	0.2000	0.8000	2.73	
84.5	47,980	8,659	0.1805	0.8195	2.18	
85.5	40,400	4,721	0.1168	0.8832	1.79	
86.5	36,644	4,303	0.1174	0.8826	1.58	
87.5	33,199	6,932	0.2088	0.7912	1.39	
88.5	27,030	5,206	0.1926	0.8074	1.10	
89.5	22,498	11,517	0.5119	0.4881	0.89	
90.5	11,573	8,077	0.6979	0.3021	0.43	
91.5	4,019	2,230	0.5549	0.4451	0.13	
92.5	2,248	674	0.2998	0.7002	0.06	
93.5	1,983	592	0.2986	0.7014	0.04	
94.5	1,391	523	0.3760	0.6240	0.03	
95.5	868	459	0.5282	0.4718	0.02	
96.5	410	410	1.0000		0.01	
97.5						

PEOPLES GAS COMPANY LLC  
 ACCOUNT 381 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2019

EXPERIENCE BAND 1946-2019

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	33,043,180	275,370	0.0083	0.9917	100.00
0.5	31,089,847	287,618	0.0093	0.9907	99.17
1.5	28,940,828	167,760	0.0058	0.9942	98.25
2.5	27,370,394	191,207	0.0070	0.9930	97.68
3.5	26,057,277	239,534	0.0092	0.9908	97.00
4.5	25,055,659	281,326	0.0112	0.9888	96.11
5.5	24,135,518	209,042	0.0087	0.9913	95.03
6.5	23,658,509	217,980	0.0092	0.9908	94.20
7.5	22,831,377	193,393	0.0085	0.9915	93.34
8.5	22,032,629	226,586	0.0103	0.9897	92.55
9.5	21,388,050	205,860	0.0096	0.9904	91.59
10.5	20,621,858	217,543	0.0105	0.9895	90.71
11.5	19,443,399	208,710	0.0107	0.9893	89.75
12.5	18,008,545	259,161	0.0144	0.9856	88.79
13.5	16,778,363	433,860	0.0259	0.9741	87.51
14.5	15,473,629	405,664	0.0262	0.9738	85.25
15.5	14,043,616	577,108	0.0411	0.9589	83.02
16.5	12,768,963	338,580	0.0265	0.9735	79.60
17.5	11,859,485	252,744	0.0213	0.9787	77.49
18.5	11,015,928	210,082	0.0191	0.9809	75.84
19.5	10,266,285	336,960	0.0328	0.9672	74.40
20.5	9,251,091	268,561	0.0290	0.9710	71.95
21.5	8,407,569	232,969	0.0277	0.9723	69.86
22.5	7,393,871	206,211	0.0279	0.9721	67.93
23.5	6,687,460	318,977	0.0477	0.9523	66.03
24.5	6,028,819	353,285	0.0586	0.9414	62.88
25.5	5,363,106	263,525	0.0491	0.9509	59.20
26.5	4,742,297	264,965	0.0559	0.9441	56.29
27.5	4,258,143	340,528	0.0800	0.9200	53.15
28.5	3,831,356	136,644	0.0357	0.9643	48.90
29.5	3,609,655	78,486	0.0217	0.9783	47.15
30.5	3,528,119	272,995	0.0774	0.9226	46.13
31.5	3,242,014	141,090	0.0435	0.9565	42.56
32.5	3,107,648	259,010	0.0833	0.9167	40.71
33.5	2,852,859	172,556	0.0605	0.9395	37.31
34.5	2,683,495	256,641	0.0956	0.9044	35.06
35.5	2,427,643	241,129	0.0993	0.9007	31.70
36.5	2,189,955	303,400	0.1385	0.8615	28.55
37.5	1,893,552	517,030	0.2730	0.7270	24.60
38.5	1,377,019	231,365	0.1680	0.8320	17.88

PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2019

EXPERIENCE BAND 1946-2019

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	1,136,062	89,640	0.0789	0.9211	14.88
40.5	1,041,159	78,577	0.0755	0.9245	13.70
41.5	963,984	66,296	0.0688	0.9312	12.67
42.5	899,514	65,263	0.0726	0.9274	11.80
43.5	834,343	56,769	0.0680	0.9320	10.94
44.5	749,385	43,866	0.0585	0.9415	10.20
45.5	706,263	67,243	0.0952	0.9048	9.60
46.5	638,533	71,529	0.1120	0.8880	8.69
47.5	566,973	82,481	0.1455	0.8545	7.71
48.5	484,772	62,827	0.1296	0.8704	6.59
49.5	423,776	43,897	0.1036	0.8964	5.74
50.5	362,628	24,558	0.0677	0.9323	5.14
51.5	338,788	35,057	0.1035	0.8965	4.79
52.5	303,996	29,683	0.0976	0.9024	4.30
53.5	274,627	22,079	0.0804	0.9196	3.88
54.5	254,727	28,311	0.1111	0.8889	3.57
55.5	216,495	15,698	0.0725	0.9275	3.17
56.5	207,109	17,838	0.0861	0.9139	2.94
57.5	189,456	21,552	0.1138	0.8862	2.69
58.5	167,924	6,404	0.0381	0.9619	2.38
59.5	161,875	15,388	0.0951	0.9049	2.29
60.5	146,627	16,388	0.1118	0.8882	2.07
61.5	134,328	29,031	0.2161	0.7839	1.84
62.5	104,904	20,375	0.1942	0.8058	1.44
63.5	84,574	10,731	0.1269	0.8731	1.16
64.5	73,854	6,349	0.0860	0.9140	1.02
65.5	67,537	12,528	0.1855	0.8145	0.93
66.5	55,009	4,094	0.0744	0.9256	0.76
67.5	50,800	4,347	0.0856	0.9144	0.70
68.5	46,478	4,484	0.0965	0.9035	0.64
69.5	41,994	6,059	0.1443	0.8557	0.58
70.5	35,991	3,343	0.0929	0.9071	0.49
71.5	32,681	1,753	0.0536	0.9464	0.45
72.5	31,007	2,419	0.0780	0.9220	0.42
73.5	28,677	2,642	0.0921	0.9079	0.39
74.5	26,035	4,757	0.1827	0.8173	0.36
75.5	21,278	2,189	0.1029	0.8971	0.29
76.5	19,088	316	0.0165	0.9835	0.26
77.5	18,773	267	0.0142	0.9858	0.26
78.5	18,506	243	0.0131	0.9869	0.25

PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2019			EXPERIENCE BAND 1946-2019			
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	18,263	233	0.0128	0.9872	0.25	
80.5	18,029	887	0.0492	0.9508	0.25	
81.5	17,142	1,570	0.0916	0.9084	0.23	
82.5	15,572	783	0.0503	0.9497	0.21	
83.5	14,789	2,013	0.1361	0.8639	0.20	
84.5	12,775	2,293	0.1795	0.8205	0.17	
85.5	10,482	1,438	0.1372	0.8628	0.14	
86.5	9,044	1,463	0.1618	0.8382	0.12	
87.5	7,581	1,307	0.1724	0.8276	0.10	
88.5	6,274	438	0.0699	0.9301	0.09	
89.5	5,835	1,039	0.1780	0.8220	0.08	
90.5	4,796	1,703	0.3551	0.6449	0.07	
91.5	3,093	799	0.2584	0.7416	0.04	
92.5	2,294	279	0.1214	0.8786	0.03	
93.5	2,015	922	0.4577	0.5423	0.03	
94.5	1,093	323	0.2955	0.7045	0.01	
95.5	770	465	0.6037	0.3963	0.01	
96.5	305	305	1.0000		0.00	
97.5						

PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019

EXPERIENCE BAND 1990-2019

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	26,871,046	271,221	0.0101	0.9899	100.00
0.5	25,377,003	283,166	0.0112	0.9888	98.99
1.5	23,545,398	161,007	0.0068	0.9932	97.89
2.5	22,366,969	189,418	0.0085	0.9915	97.22
3.5	21,563,813	237,476	0.0110	0.9890	96.39
4.5	20,789,357	279,649	0.0135	0.9865	95.33
5.5	20,236,436	204,733	0.0101	0.9899	94.05
6.5	20,040,338	215,899	0.0108	0.9892	93.10
7.5	19,593,010	192,161	0.0098	0.9902	92.10
8.5	19,084,690	222,217	0.0116	0.9884	91.19
9.5	19,031,309	204,245	0.0107	0.9893	90.13
10.5	18,923,325	213,272	0.0113	0.9887	89.16
11.5	17,854,722	207,133	0.0116	0.9884	88.16
12.5	16,479,135	257,712	0.0156	0.9844	87.14
13.5	15,324,689	430,696	0.0281	0.9719	85.77
14.5	14,156,571	403,826	0.0285	0.9715	83.36
15.5	12,791,293	574,785	0.0449	0.9551	80.98
16.5	11,580,557	336,630	0.0291	0.9709	77.34
17.5	10,756,749	248,027	0.0231	0.9769	75.10
18.5	9,970,278	206,641	0.0207	0.9793	73.36
19.5	9,288,567	335,690	0.0361	0.9639	71.84
20.5	8,355,346	266,112	0.0318	0.9682	69.25
21.5	7,561,958	231,395	0.0306	0.9694	67.04
22.5	6,584,392	205,699	0.0312	0.9688	64.99
23.5	5,899,339	318,423	0.0540	0.9460	62.96
24.5	5,282,006	352,665	0.0668	0.9332	59.56
25.5	4,647,165	262,529	0.0565	0.9435	55.59
26.5	4,035,193	261,068	0.0647	0.9353	52.45
27.5	3,577,402	338,463	0.0946	0.9054	49.05
28.5	3,168,460	134,443	0.0424	0.9576	44.41
29.5	2,973,688	73,742	0.0248	0.9752	42.53
30.5	2,901,226	267,213	0.0921	0.9079	41.47
31.5	2,642,029	134,952	0.0511	0.9489	37.65
32.5	2,539,917	249,435	0.0982	0.9018	35.73
33.5	2,318,024	161,654	0.0697	0.9303	32.22
34.5	2,217,427	245,355	0.1106	0.8894	29.97
35.5	2,041,222	234,290	0.1148	0.8852	26.66
36.5	1,840,469	296,940	0.1613	0.8387	23.60
37.5	1,574,041	510,257	0.3242	0.6758	19.79
38.5	1,083,865	225,113	0.2077	0.7923	13.37



PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019		
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	865,952	84,274	0.0973	0.9027	10.60
40.5	801,457	72,834	0.0909	0.9091	9.57
41.5	747,505	61,771	0.0826	0.9174	8.70
42.5	693,673	59,795	0.0862	0.9138	7.98
43.5	639,738	49,940	0.0781	0.9219	7.29
44.5	562,298	36,903	0.0656	0.9344	6.72
45.5	525,828	59,721	0.1136	0.8864	6.28
46.5	467,129	63,499	0.1359	0.8641	5.57
47.5	405,534	72,621	0.1791	0.8209	4.81
48.5	343,200	55,509	0.1617	0.8383	3.95
49.5	293,267	38,262	0.1305	0.8695	3.31
50.5	240,791	20,004	0.0831	0.9169	2.88
51.5	222,738	31,374	0.1409	0.8591	2.64
52.5	195,726	24,714	0.1263	0.8737	2.27
53.5	176,885	17,783	0.1005	0.8995	1.98
54.5	162,086	23,471	0.1448	0.8552	1.78
55.5	128,687	10,706	0.0832	0.9168	1.52
56.5	118,002	11,952	0.1013	0.8987	1.40
57.5	106,076	15,610	0.1472	0.8528	1.26
58.5	90,726	1,424	0.0157	0.9843	1.07
59.5	90,679	10,396	0.1146	0.8854	1.05
60.5	82,727	11,725	0.1417	0.8583	0.93
61.5	72,326	24,695	0.3414	0.6586	0.80
62.5	50,329	14,992	0.2979	0.7021	0.53
63.5	38,996	4,981	0.1277	0.8723	0.37
64.5	38,428	1,660	0.0432	0.9568	0.32
65.5	41,266	9,735	0.2359	0.7641	0.31
66.5	34,370	2,248	0.0654	0.9346	0.24
67.5	33,381	2,626	0.0787	0.9213	0.22
68.5	32,552	2,781	0.0854	0.9146	0.20
69.5	32,431	4,658	0.1436	0.8564	0.19
70.5	29,602	2,747	0.0928	0.9072	0.16
71.5	27,631	1,308	0.0473	0.9527	0.14
72.5	27,470	1,976	0.0719	0.9281	0.14
73.5	26,223	2,400	0.0915	0.9085	0.13
74.5	24,402	4,166	0.1707	0.8293	0.12
75.5	20,870	1,984	0.0951	0.9049	0.10
76.5	18,886	300	0.0159	0.9841	0.09
77.5	18,585	252	0.0136	0.9864	0.09
78.5	18,333	243	0.0132	0.9868	0.08

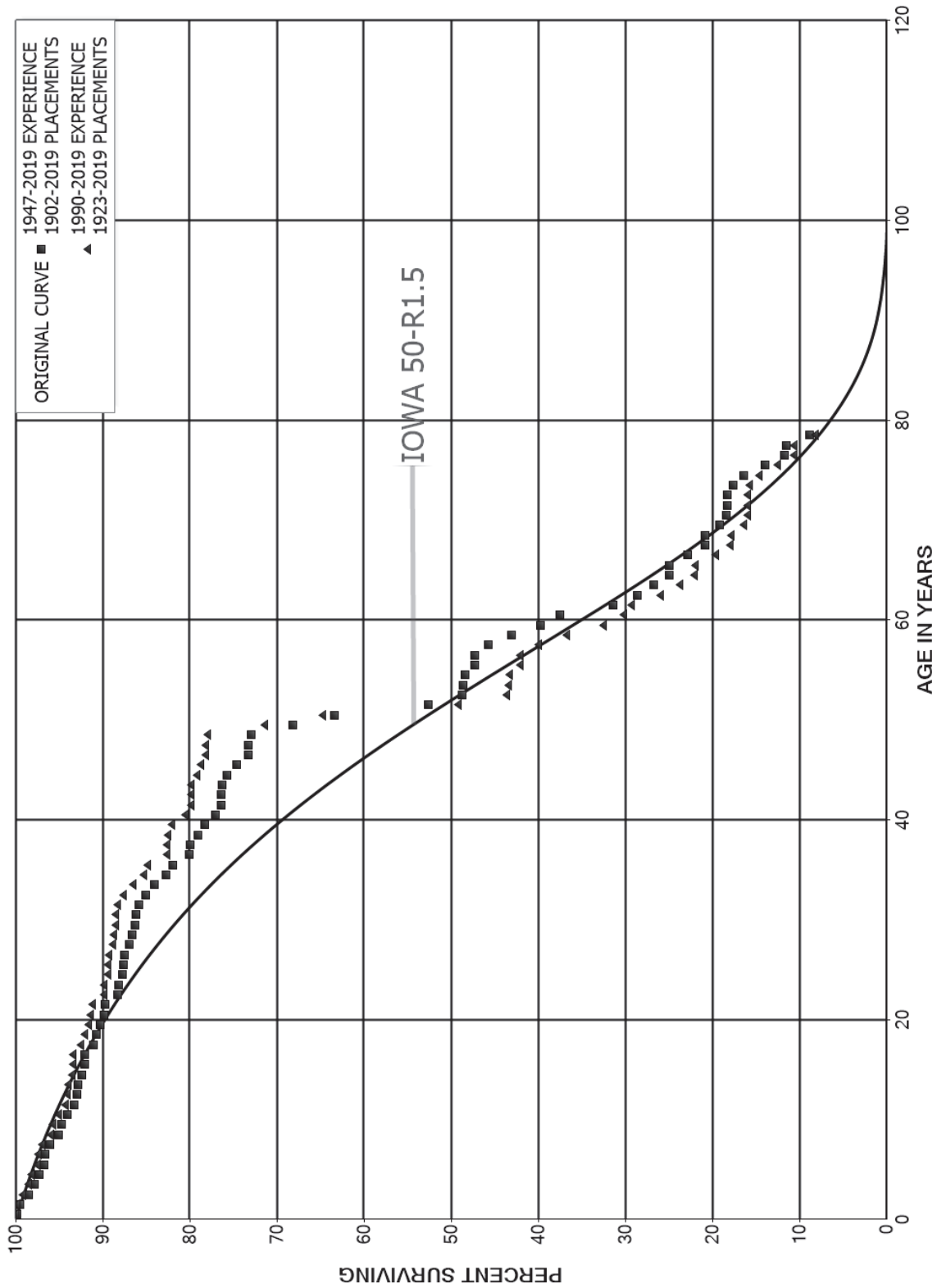
PEOPLES GAS COMPANY LLC

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019			EXPERIENCE BAND 1990-2019			
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	18,253	233	0.0128	0.9872	0.08	
80.5	18,020	887	0.0492	0.9508	0.08	
81.5	17,133	1,570	0.0916	0.9084	0.08	
82.5	15,563	779	0.0500	0.9500	0.07	
83.5	14,784	2,013	0.1362	0.8638	0.07	
84.5	12,771	2,289	0.1792	0.8208	0.06	
85.5	10,482	1,438	0.1372	0.8628	0.05	
86.5	9,044	1,463	0.1618	0.8382	0.04	
87.5	7,581	1,307	0.1724	0.8276	0.03	
88.5	6,274	438	0.0699	0.9301	0.03	
89.5	5,835	1,039	0.1780	0.8220	0.03	
90.5	4,796	1,703	0.3551	0.6449	0.02	
91.5	3,093	799	0.2584	0.7416	0.01	
92.5	2,294	279	0.1214	0.8786	0.01	
93.5	2,015	922	0.4577	0.5423	0.01	
94.5	1,093	323	0.2955	0.7045	0.00	
95.5	770	465	0.6037	0.3963	0.00	
96.5	305	305	1.0000		0.00	
97.5						

PEOPLES GAS COMPANY LLC  
 ACCOUNT 382.1 METER INSTALLATIONS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1947-2019

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	4,498,648	6,986	0.0016	0.9984	100.00
0.5	4,282,661	12,758	0.0030	0.9970	99.84
1.5	4,046,696	41,366	0.0102	0.9898	99.55
2.5	3,824,267	26,138	0.0068	0.9932	98.53
3.5	3,620,406	19,917	0.0055	0.9945	97.86
4.5	3,459,979	22,368	0.0065	0.9935	97.32
5.5	3,310,119	3,855	0.0012	0.9988	96.69
6.5	2,834,642	13,907	0.0049	0.9951	96.58
7.5	2,733,003	28,277	0.0103	0.9897	96.10
8.5	2,647,264	10,144	0.0038	0.9962	95.11
9.5	2,574,902	17,254	0.0067	0.9933	94.74
10.5	2,451,211	22,254	0.0091	0.9909	94.11
11.5	2,347,392	6,553	0.0028	0.9972	93.25
12.5	2,227,705	2,809	0.0013	0.9987	92.99
13.5	2,106,523	10,456	0.0050	0.9950	92.88
14.5	1,937,581	6,411	0.0033	0.9967	92.42
15.5	1,837,777	1,820	0.0010	0.9990	92.11
16.5	1,749,094	17,152	0.0098	0.9902	92.02
17.5	1,632,918	7,967	0.0049	0.9951	91.12
18.5	1,497,052	6,751	0.0045	0.9955	90.67
19.5	1,364,266	5,770	0.0042	0.9958	90.26
20.5	1,293,334	2,816	0.0022	0.9978	89.88
21.5	1,176,008	17,812	0.0151	0.9849	89.69
22.5	1,095,049	1,958	0.0018	0.9982	88.33
23.5	1,035,565	5,207	0.0050	0.9950	88.17
24.5	985,761	1,546	0.0016	0.9984	87.73
25.5	923,839	1,115	0.0012	0.9988	87.59
26.5	774,245	4,879	0.0063	0.9937	87.48
27.5	658,338	2,239	0.0034	0.9966	86.93
28.5	595,410	2,645	0.0044	0.9956	86.64
29.5	528,865	661	0.0012	0.9988	86.25
30.5	437,955	1,485	0.0034	0.9966	86.14
31.5	337,742	3,281	0.0097	0.9903	85.85
32.5	181,536	2,006	0.0110	0.9890	85.02
33.5	127,598	2,101	0.0165	0.9835	84.08
34.5	112,245	1,028	0.0092	0.9908	82.69
35.5	94,028	2,161	0.0230	0.9770	81.94
36.5	88,233	63	0.0007	0.9993	80.05
37.5	83,282	996	0.0120	0.9880	80.00
38.5	73,917	704	0.0095	0.9905	79.04

PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 1947-2019			
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	68,078	1,061	0.0156	0.9844	78.29	
40.5	64,962	560	0.0086	0.9914	77.07	
41.5	63,983	12	0.0002	0.9998	76.40	
42.5	61,542	61	0.0010	0.9990	76.39	
43.5	59,902	439	0.0073	0.9927	76.31	
44.5	58,917	855	0.0145	0.9855	75.75	
45.5	56,558	1,024	0.0181	0.9819	74.65	
46.5	51,701		0.0000	1.0000	73.30	
47.5	47,204	262	0.0055	0.9945	73.30	
48.5	41,001	2,685	0.0655	0.9345	72.90	
49.5	35,220	2,426	0.0689	0.9311	68.12	
50.5	28,649	4,876	0.1702	0.8298	63.43	
51.5	22,889	1,679	0.0733	0.9267	52.63	
52.5	20,735	61	0.0029	0.9971	48.77	
53.5	20,418	121	0.0059	0.9941	48.63	
54.5	20,055	417	0.0208	0.9792	48.34	
55.5	19,506		0.0000	1.0000	47.34	
56.5	19,506	680	0.0348	0.9652	47.34	
57.5	18,826	1,089	0.0579	0.9421	45.69	
58.5	17,737	1,387	0.0782	0.9218	43.05	
59.5	16,349	911	0.0557	0.9443	39.68	
60.5	15,375	2,486	0.1617	0.8383	37.47	
61.5	12,889	1,143	0.0886	0.9114	31.41	
62.5	11,747	797	0.0678	0.9322	28.63	
63.5	10,950	688	0.0628	0.9372	26.68	
64.5	10,263	38	0.0037	0.9963	25.01	
65.5	10,225	873	0.0854	0.9146	24.92	
66.5	9,351	794	0.0849	0.9151	22.79	
67.5	8,558	7	0.0008	0.9992	20.85	
68.5	8,551	674	0.0788	0.9212	20.84	
69.5	7,877	336	0.0427	0.9573	19.20	
70.5	7,541	15	0.0021	0.9979	18.38	
71.5	7,525		0.0000	1.0000	18.34	
72.5	7,525	297	0.0395	0.9605	18.34	
73.5	7,228	523	0.0723	0.9277	17.61	
74.5	6,706	990	0.1477	0.8523	16.34	
75.5	5,715	888	0.1554	0.8446	13.93	
76.5	4,827	118	0.0244	0.9756	11.76	
77.5	4,709	1,085	0.2304	0.7696	11.48	
78.5	3,625	794	0.2190	0.7810	8.83	

PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 1947-2019			
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	2,831	114	0.0403	0.9597	6.90	
80.5	2,717	10	0.0038	0.9962	6.62	
81.5	2,249		0.0000	1.0000	6.59	
82.5	2,249		0.0000	1.0000	6.59	
83.5	1,919		0.0000	1.0000	6.59	
84.5	1,919	91	0.0472	0.9528	6.59	
85.5	1,829		0.0000	1.0000	6.28	
86.5	1,829		0.0000	1.0000	6.28	
87.5	1,829	31	0.0169	0.9831	6.28	
88.5	1,798	254	0.1413	0.8587	6.18	
89.5	1,544	230	0.1491	0.8509	5.30	
90.5	1,314	1,314	1.0000		4.51	
91.5						

PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2019

EXPERIENCE BAND 1990-2019

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	3,829,991	4,461	0.0012	0.9988	100.00
0.5	3,743,413	4,904	0.0013	0.9987	99.88
1.5	3,615,897	25,461	0.0070	0.9930	99.75
2.5	3,595,940	23,728	0.0066	0.9934	99.05
3.5	3,475,665	13,141	0.0038	0.9962	98.40
4.5	3,334,731	20,825	0.0062	0.9938	98.02
5.5	3,200,424	2,716	0.0008	0.9992	97.41
6.5	2,728,430	13,097	0.0048	0.9952	97.33
7.5	2,629,479	26,911	0.0102	0.9898	96.86
8.5	2,556,845	8,098	0.0032	0.9968	95.87
9.5	2,492,226	15,471	0.0062	0.9938	95.57
10.5	2,369,992	20,860	0.0088	0.9912	94.97
11.5	2,267,534	5,609	0.0025	0.9975	94.14
12.5	2,151,142	2,291	0.0011	0.9989	93.91
13.5	2,032,439	9,595	0.0047	0.9953	93.81
14.5	1,866,648	2,543	0.0014	0.9986	93.36
15.5	1,770,554	85	0.0000	1.0000	93.24
16.5	1,685,736	15,678	0.0093	0.9907	93.23
17.5	1,572,854	7,254	0.0046	0.9954	92.36
18.5	1,442,507	5,974	0.0041	0.9959	91.94
19.5	1,312,773	4,425	0.0034	0.9966	91.56
20.5	1,249,966	1,921	0.0015	0.9985	91.25
21.5	1,133,734	16,723	0.0147	0.9853	91.11
22.5	1,059,284	534	0.0005	0.9995	89.76
23.5	998,445	4,329	0.0043	0.9957	89.72
24.5	949,889	1,036	0.0011	0.9989	89.33
25.5	890,680	406	0.0005	0.9995	89.23
26.5	743,830	3,471	0.0047	0.9953	89.19
27.5	630,411	1,194	0.0019	0.9981	88.78
28.5	569,082	1,105	0.0019	0.9981	88.61
29.5	505,967	307	0.0006	0.9994	88.44
30.5	417,082	1,042	0.0025	0.9975	88.38
31.5	317,492	2,491	0.0078	0.9922	88.16
32.5	162,241	2,006	0.0124	0.9876	87.47
33.5	108,714	1,552	0.0143	0.9857	86.39
34.5	95,471	430	0.0045	0.9955	85.15
35.5	78,634	2,118	0.0269	0.9731	84.77
36.5	73,509		0.0000	1.0000	82.49
37.5	68,297	92	0.0014	0.9986	82.49
38.5	60,790	304	0.0050	0.9950	82.38

PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019

EXPERIENCE BAND 1990-2019

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	56,618	1,061	0.0187	0.9813	81.96
40.5	52,586	443	0.0084	0.9916	80.43
41.5	51,722		0.0000	1.0000	79.75
42.5	49,653		0.0000	1.0000	79.75
43.5	48,250	439	0.0091	0.9909	79.75
44.5	47,164	254	0.0054	0.9946	79.02
45.5	45,483	337	0.0074	0.9926	78.60
46.5	41,345		0.0000	1.0000	78.02
47.5	37,094	63	0.0017	0.9983	78.02
48.5	31,435	2,685	0.0854	0.9146	77.89
49.5	25,945	2,426	0.0935	0.9065	71.23
50.5	20,261	4,876	0.2407	0.7593	64.57
51.5	14,959	1,679	0.1122	0.8878	49.03
52.5	13,890	61	0.0044	0.9956	43.53
53.5	14,726	54	0.0037	0.9963	43.34
54.5	14,437	417	0.0289	0.9711	43.18
55.5	13,888		0.0000	1.0000	41.93
56.5	13,902	680	0.0489	0.9511	41.93
57.5	13,223	1,089	0.0824	0.9176	39.88
58.5	12,133	1,387	0.1143	0.8857	36.60
59.5	10,746	772	0.0718	0.9282	32.41
60.5	10,252	321	0.0313	0.9687	30.08
61.5	10,161	1,143	0.1124	0.8876	29.14
62.5	9,018	783	0.0868	0.9132	25.87
63.5	8,868	628	0.0708	0.9292	23.62
64.5	8,241	38	0.0046	0.9954	21.95
65.5	8,203	859	0.1047	0.8953	21.85
66.5	8,794	794	0.0902	0.9098	19.56
67.5	8,001	7	0.0008	0.9992	17.79
68.5	7,994	674	0.0843	0.9157	17.78
69.5	7,320	176	0.0240	0.9760	16.28
70.5	7,144		0.0000	1.0000	15.89
71.5	7,144		0.0000	1.0000	15.89
72.5	7,144	100	0.0140	0.9860	15.89
73.5	7,044	523	0.0742	0.9258	15.67
74.5	6,522	924	0.1417	0.8583	14.50
75.5	5,598	888	0.1587	0.8413	12.45
76.5	4,709		0.0000	1.0000	10.47
77.5	4,709	1,085	0.2304	0.7696	10.47
78.5	3,625	794	0.2190	0.7810	8.06



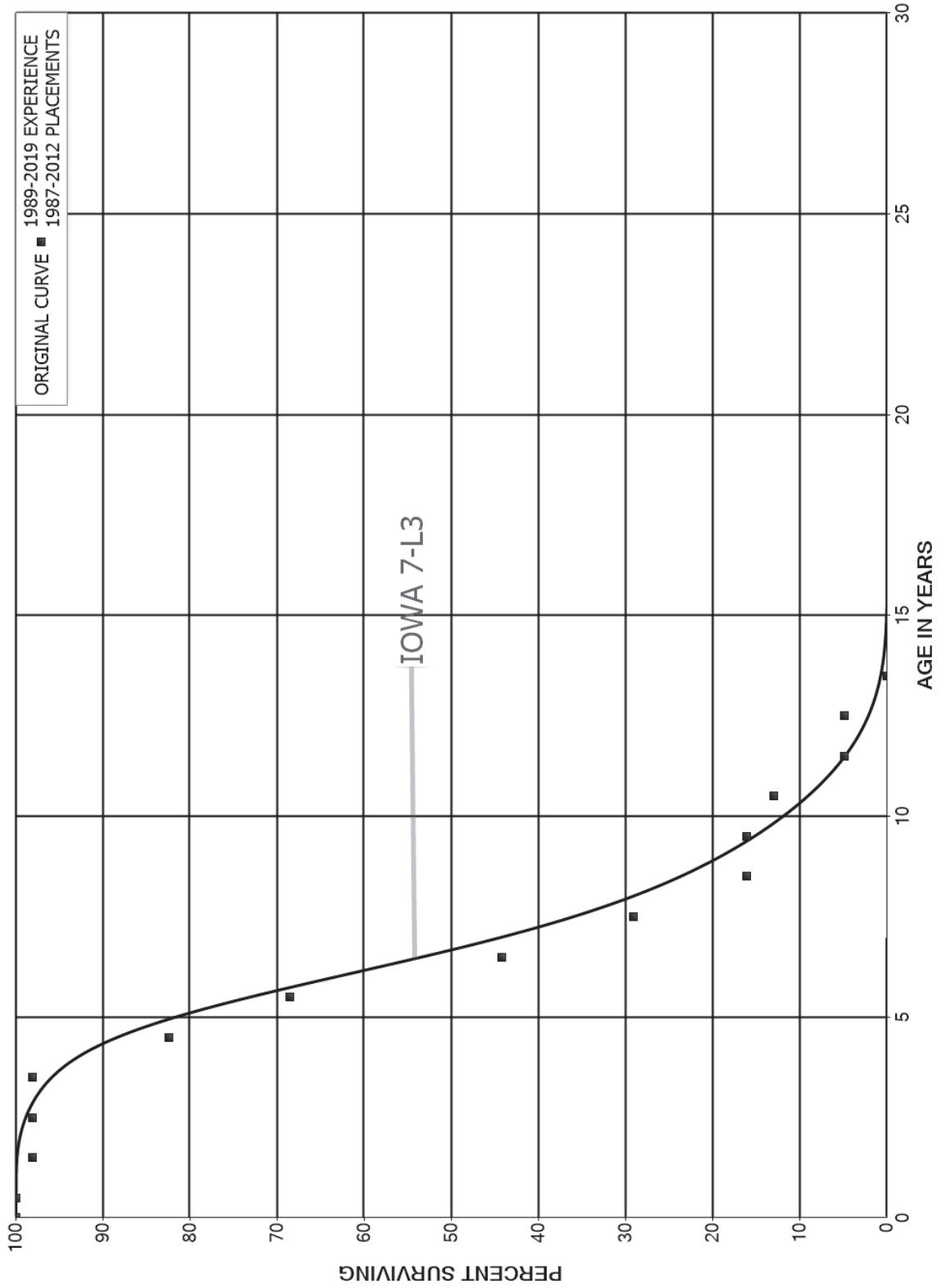
PEOPLES GAS COMPANY LLC

ACCOUNT 382.1 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2019			EXPERIENCE BAND 1990-2019			
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	2,831	114	0.0403	0.9597	6.30	
80.5	2,717	10	0.0038	0.9962	6.04	
81.5	2,249		0.0000	1.0000	6.02	
82.5	2,249		0.0000	1.0000	6.02	
83.5	1,919		0.0000	1.0000	6.02	
84.5	1,919	91	0.0472	0.9528	6.02	
85.5	1,829		0.0000	1.0000	5.73	
86.5	1,829		0.0000	1.0000	5.73	
87.5	1,829	31	0.0169	0.9831	5.73	
88.5	1,798	254	0.1413	0.8587	5.64	
89.5	1,544	230	0.1491	0.8509	4.84	
90.5	1,314	1,314	1.0000		4.12	
91.5						

PEOPLES GAS COMPANY LLC  
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



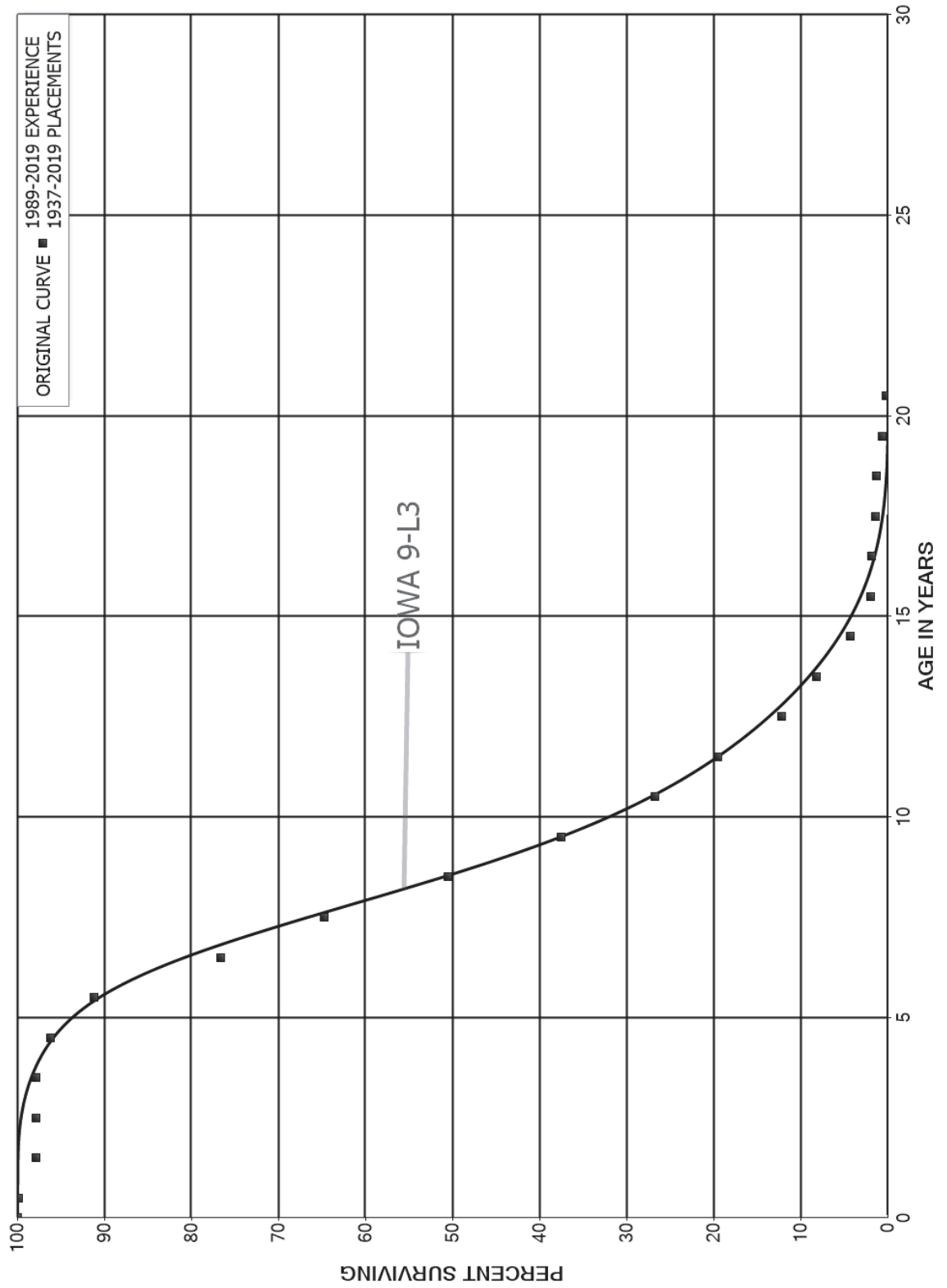
PEOPLES GAS COMPANY LLC

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2012			EXPERIENCE BAND 1989-2019		
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	1,143,719		0.0000	1.0000	100.00
0.5	1,133,257	21,598	0.0191	0.9809	100.00
1.5	1,300,805		0.0000	1.0000	98.09
2.5	1,301,217	156	0.0001	0.9999	98.09
3.5	1,301,061	208,031	0.1599	0.8401	98.08
4.5	1,116,728	188,864	0.1691	0.8309	82.40
5.5	927,864	329,833	0.3555	0.6445	68.46
6.5	598,031	204,433	0.3418	0.6582	44.13
7.5	296,466	132,179	0.4458	0.5542	29.04
8.5	91,327		0.0000	1.0000	16.09
9.5	91,327	18,015	0.1973	0.8027	16.09
10.5	73,312	45,904	0.6262	0.3738	12.92
11.5	27,407		0.0000	1.0000	4.83
12.5	27,407	27,407	1.0000		4.83
13.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2019			EXPERIENCE BAND 1989-2019		
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	12,004,229	25,763	0.0021	0.9979	100.00
0.5	11,945,056	234,430	0.0196	0.9804	99.79
1.5	11,141,955	3,374	0.0003	0.9997	97.83
2.5	10,615,008	1,730	0.0002	0.9998	97.80
3.5	10,684,290	176,159	0.0165	0.9835	97.78
4.5	10,643,780	557,689	0.0524	0.9476	96.17
5.5	9,624,062	1,530,716	0.1591	0.8409	91.13
6.5	7,916,933	1,230,496	0.1554	0.8446	76.64
7.5	6,329,539	1,390,754	0.2197	0.7803	64.72
8.5	4,656,980	1,197,631	0.2572	0.7428	50.50
9.5	3,416,513	983,446	0.2879	0.7121	37.52
10.5	2,464,904	667,031	0.2706	0.7294	26.72
11.5	1,663,394	624,547	0.3755	0.6245	19.49
12.5	849,768	281,940	0.3318	0.6682	12.17
13.5	567,828	267,137	0.4705	0.5295	8.13
14.5	300,692	165,809	0.5514	0.4486	4.31
15.5	97,325	2,318	0.0238	0.9762	1.93
16.5	95,397	27,564	0.2889	0.7111	1.89
17.5	67,833	785	0.0116	0.9884	1.34
18.5	63,781	34,447	0.5401	0.4599	1.33
19.5	29,334	21,651	0.7381	0.2619	0.61
20.5	1,211		0.0000	1.0000	0.16
21.5	1,211		0.0000	1.0000	0.16
22.5	1,211		0.0000	1.0000	0.16
23.5	1,211		0.0000	1.0000	0.16
24.5	1,211		0.0000	1.0000	0.16
25.5	1,211		0.0000	1.0000	0.16
26.5	1,211		0.0000	1.0000	0.16
27.5	1,211	1,211	1.0000		0.16
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
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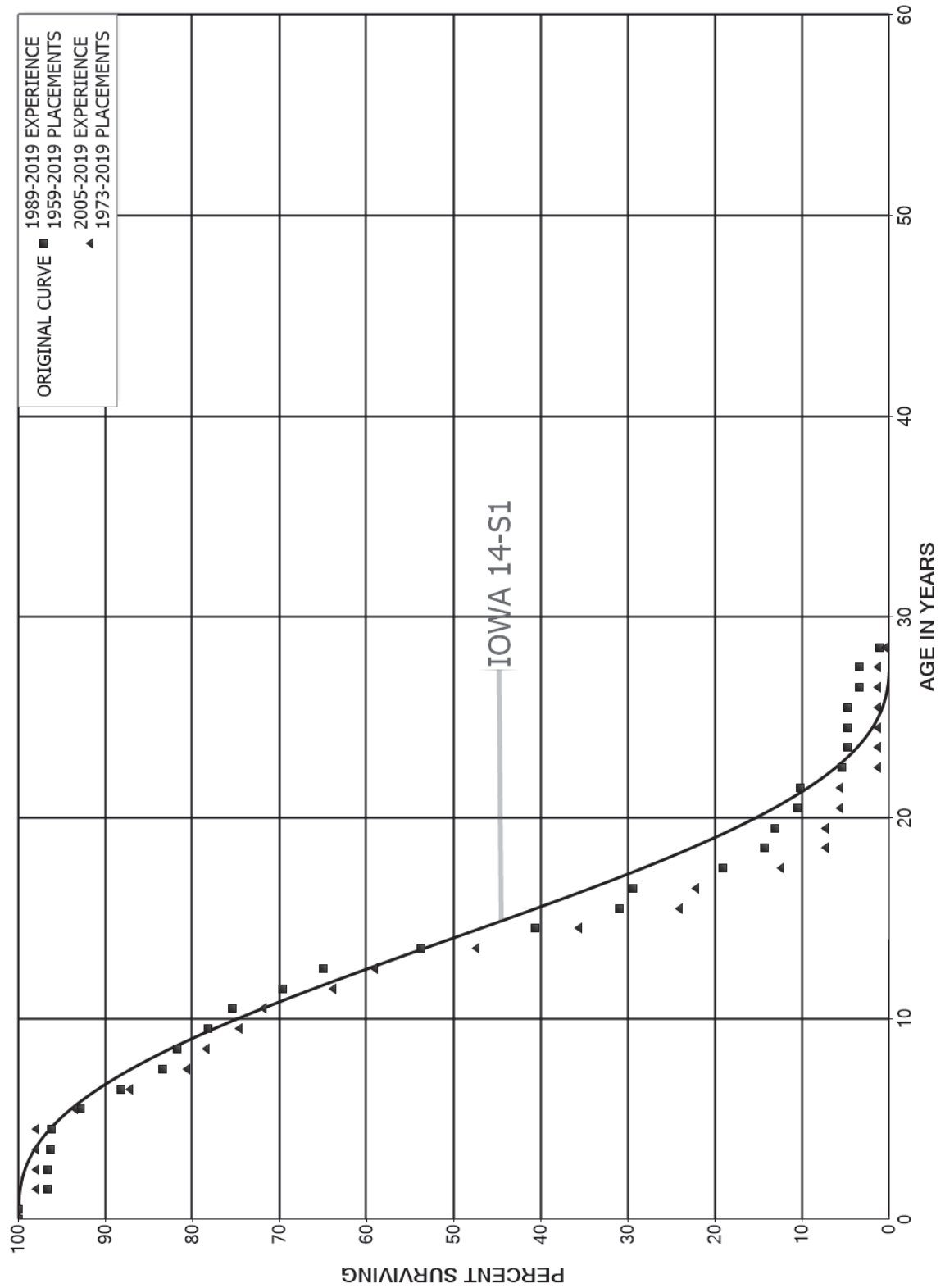
PEOPLES GAS COMPANY LLC

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2019			EXPERIENCE BAND 1989-2019		
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					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5	69		0.0000		
52.5	69		0.0000		
53.5	69		0.0000		
54.5	69		0.0000		
55.5	69		0.0000		
56.5	69		0.0000		
57.5	69		0.0000		
58.5	69		0.0000		
59.5	69	69	1.0000		
60.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019			EXPERIENCE BAND 1989-2019		
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	6,985,838		0.0000	1.0000	100.00
0.5	6,318,272	215,331	0.0341	0.9659	100.00
1.5	5,185,140	344	0.0001	0.9999	96.59
2.5	4,834,370	14,243	0.0029	0.9971	96.59
3.5	4,558,059	6,847	0.0015	0.9985	96.30
4.5	4,583,600	158,641	0.0346	0.9654	96.16
5.5	4,209,515	211,598	0.0503	0.9497	92.83
6.5	3,719,111	200,483	0.0539	0.9461	88.16
7.5	3,064,926	59,970	0.0196	0.9804	83.41
8.5	3,087,363	137,262	0.0445	0.9555	81.78
9.5	2,510,151	89,958	0.0358	0.9642	78.14
10.5	2,402,255	181,921	0.0757	0.9243	75.34
11.5	2,234,218	152,200	0.0681	0.9319	69.64
12.5	1,993,451	341,675	0.1714	0.8286	64.89
13.5	1,504,377	366,995	0.2440	0.7560	53.77
14.5	1,171,635	280,640	0.2395	0.7605	40.65
15.5	904,717	46,045	0.0509	0.9491	30.92
16.5	794,457	279,285	0.3515	0.6485	29.34
17.5	514,361	127,813	0.2485	0.7515	19.03
18.5	386,548	33,190	0.0859	0.9141	14.30
19.5	355,267	70,902	0.1996	0.8004	13.07
20.5	299,696	8,214	0.0274	0.9726	10.46
21.5	207,262	96,538	0.4658	0.5342	10.18
22.5	115,961	15,809	0.1363	0.8637	5.44
23.5	100,153		0.0000	1.0000	4.70
24.5	100,153		0.0000	1.0000	4.70
25.5	100,153	26,661	0.2662	0.7338	4.70
26.5	73,492		0.0000	1.0000	3.45
27.5	73,492	51,830	0.7052	0.2948	3.45
28.5	21,662	685	0.0316	0.9684	1.02
29.5	23,165		0.0000	1.0000	0.98
30.5	23,165	7,425	0.3205	0.6795	0.98
31.5	15,740		0.0000	1.0000	0.67
32.5	15,740	5,300	0.3367	0.6633	0.67
33.5	10,440	10,440	1.0000		0.44
34.5					



PEOPLES GAS COMPANY LLC

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

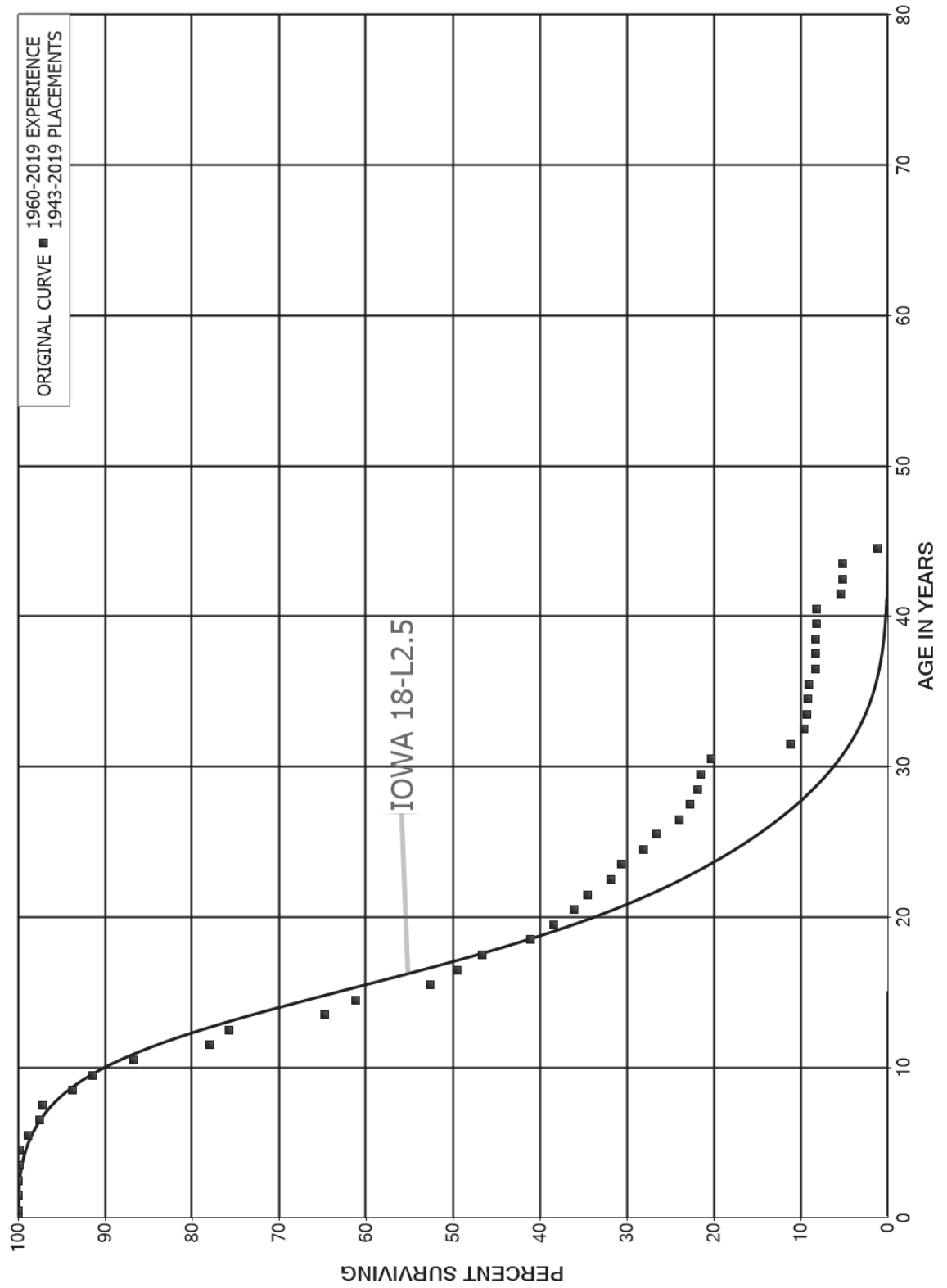
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019

EXPERIENCE BAND 2005-2019

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	5,343,401		0.0000	1.0000	100.00
0.5	4,853,883	105,712	0.0218	0.9782	100.00
1.5	3,975,542		0.0000	1.0000	97.82
2.5	3,584,496		0.0000	1.0000	97.82
3.5	3,435,441		0.0000	1.0000	97.82
4.5	3,548,114	158,641	0.0447	0.9553	97.82
5.5	3,079,805	211,597	0.0687	0.9313	93.45
6.5	2,673,621	199,437	0.0746	0.9254	87.03
7.5	2,012,651	55,160	0.0274	0.9726	80.54
8.5	1,994,445	98,696	0.0495	0.9505	78.33
9.5	1,692,262	61,268	0.0362	0.9638	74.45
10.5	1,577,107	176,096	0.1117	0.8883	71.76
11.5	1,387,371	105,184	0.0758	0.9242	63.75
12.5	1,247,771	247,107	0.1980	0.8020	58.91
13.5	953,409	235,841	0.2474	0.7526	47.25
14.5	858,921	280,640	0.3267	0.6733	35.56
15.5	592,261	46,045	0.0777	0.9223	23.94
16.5	547,136	244,050	0.4461	0.5539	22.08
17.5	302,275	124,742	0.4127	0.5873	12.23
18.5	177,534		0.0000	1.0000	7.18
19.5	236,705	55,947	0.2364	0.7636	7.18
20.5	205,839		0.0000	1.0000	5.49
21.5	121,619	96,538	0.7938	0.2062	5.49
22.5	25,081		0.0000	1.0000	1.13
23.5	25,081		0.0000	1.0000	1.13
24.5	25,081		0.0000	1.0000	1.13
25.5	25,081		0.0000	1.0000	1.13
26.5	53,243		0.0000	1.0000	1.13
27.5	53,929	42,804	0.7937	0.2063	1.13
28.5	11,125	685	0.0616	0.9384	0.23
29.5	10,440		0.0000	1.0000	0.22
30.5	10,440		0.0000	1.0000	0.22
31.5	15,740		0.0000	1.0000	0.22
32.5	15,740	5,300	0.3367	0.6633	0.22
33.5	10,440	10,440	1.0000		0.15
34.5					

PEOPLES GAS COMPANY LLC  
 ACCOUNT 396 POWER OPERATED EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2019

EXPERIENCE BAND 1960-2019

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	5,166,041		0.0000	1.0000	100.00
0.5	5,146,464	1,128	0.0002	0.9998	100.00
1.5	5,022,474	1,432	0.0003	0.9997	99.98
2.5	5,030,386	4,627	0.0009	0.9991	99.95
3.5	4,984,510		0.0000	1.0000	99.86
4.5	4,710,667	47,169	0.0100	0.9900	99.86
5.5	4,438,242	58,869	0.0133	0.9867	98.86
6.5	4,129,395	14,245	0.0034	0.9966	97.55
7.5	4,123,946	149,481	0.0362	0.9638	97.21
8.5	3,976,627	96,715	0.0243	0.9757	93.69
9.5	3,908,988	200,487	0.0513	0.9487	91.41
10.5	3,714,136	376,985	0.1015	0.8985	86.72
11.5	3,307,479	91,215	0.0276	0.9724	77.92
12.5	3,185,609	464,221	0.1457	0.8543	75.77
13.5	2,732,579	148,956	0.0545	0.9455	64.73
14.5	2,416,704	339,617	0.1405	0.8595	61.20
15.5	1,950,509	116,680	0.0598	0.9402	52.60
16.5	1,682,934	95,605	0.0568	0.9432	49.45
17.5	1,578,351	187,691	0.1189	0.8811	46.64
18.5	1,199,763	79,144	0.0660	0.9340	41.10
19.5	1,045,227	61,825	0.0592	0.9408	38.39
20.5	981,941	44,834	0.0457	0.9543	36.11
21.5	893,944	68,626	0.0768	0.9232	34.47
22.5	825,372	32,528	0.0394	0.9606	31.82
23.5	725,728	59,220	0.0816	0.9184	30.57
24.5	666,508	34,371	0.0516	0.9484	28.07
25.5	542,118	53,392	0.0985	0.9015	26.62
26.5	439,382	23,719	0.0540	0.9460	24.00
27.5	314,220	11,891	0.0378	0.9622	22.71
28.5	288,251	3,852	0.0134	0.9866	21.85
29.5	284,398	16,054	0.0564	0.9436	21.56
30.5	253,469	114,788	0.4529	0.5471	20.34
31.5	137,282	19,036	0.1387	0.8613	11.13
32.5	112,872	3,443	0.0305	0.9695	9.58
33.5	109,428	1,152	0.0105	0.9895	9.29
34.5	100,126	1,076	0.0107	0.9893	9.19
35.5	82,746	7,858	0.0950	0.9050	9.10
36.5	74,888		0.0000	1.0000	8.23
37.5	74,888		0.0000	1.0000	8.23
38.5	74,888	95	0.0013	0.9987	8.23

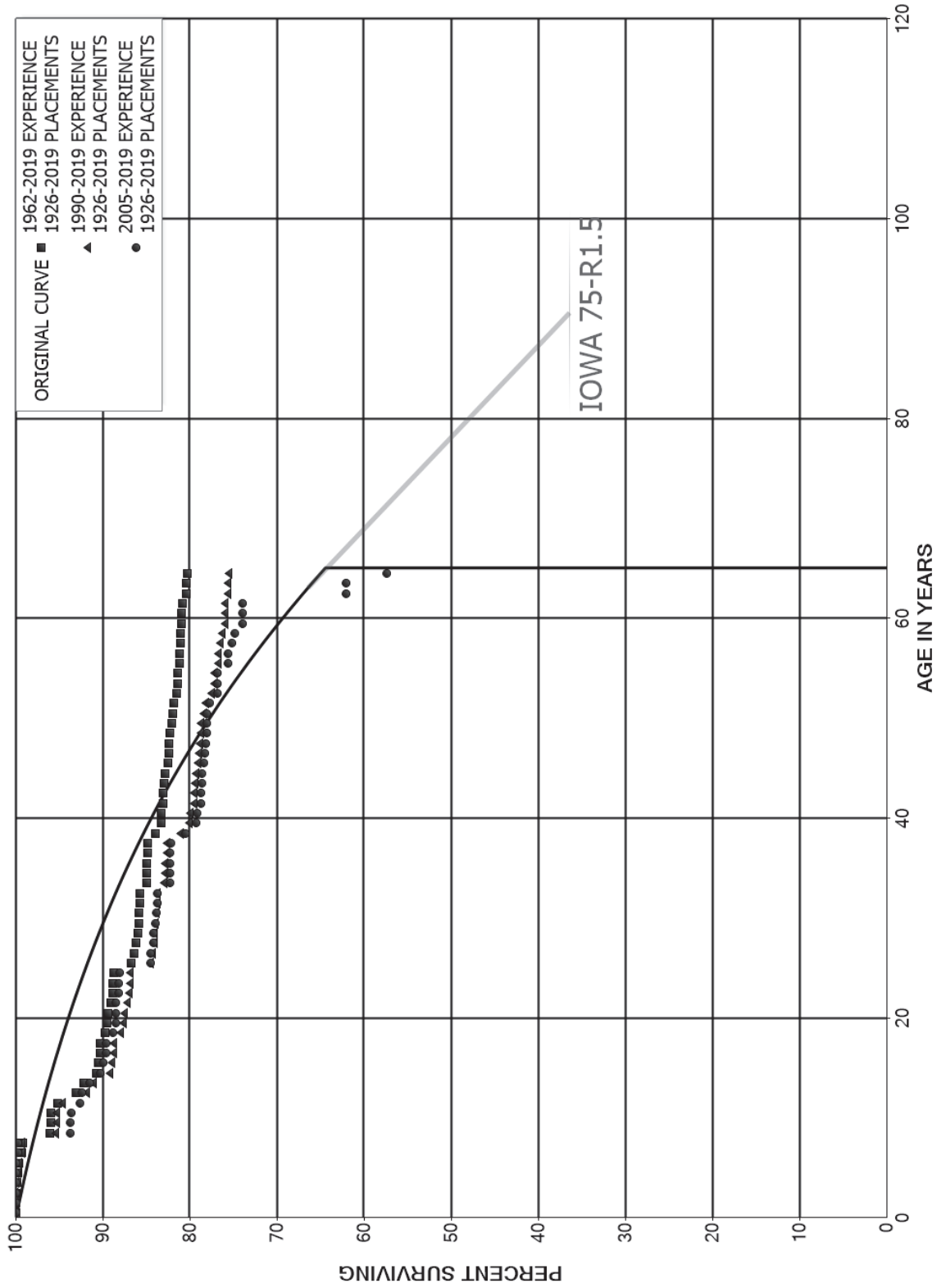
PEOPLES GAS COMPANY LLC

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2019			EXPERIENCE BAND 1960-2019			
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	74,793	54	0.0007	0.9993	8.22	
40.5	74,740	25,574	0.3422	0.6578	8.22	
41.5	24,397	819	0.0336	0.9664	5.40	
42.5	23,577		0.0000	1.0000	5.22	
43.5	23,577	18,117	0.7684	0.2316	5.22	
44.5	5,211		0.0000	1.0000	1.21	
45.5	5,211		0.0000	1.0000	1.21	
46.5	5,211		0.0000	1.0000	1.21	
47.5	5,211		0.0000	1.0000	1.21	
48.5	5,211	3,329	0.6388	0.3612	1.21	
49.5	1,882		0.0000	1.0000	0.44	
50.5	1,882		0.0000	1.0000	0.44	
51.5	1,882		0.0000	1.0000	0.44	
52.5	1,882		0.0000	1.0000	0.44	
53.5	1,882		0.0000	1.0000	0.44	
54.5	1,882		0.0000	1.0000	0.44	
55.5	1,882		0.0000	1.0000	0.44	
56.5	1,882		0.0000	1.0000	0.44	
57.5	1,382		0.0000	1.0000	0.44	
58.5					0.44	

PEOPLES GAS COMPANY LLC  
 ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 1962-2019

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	5,067,054		0.0000	1.0000	100.00
0.5	4,348,813	1,811	0.0004	0.9996	100.00
1.5	4,415,243		0.0000	1.0000	99.96
2.5	3,952,295	4,875	0.0012	0.9988	99.96
3.5	3,947,420	5,900	0.0015	0.9985	99.84
4.5	3,949,136	4,574	0.0012	0.9988	99.69
5.5	3,887,748	12,920	0.0033	0.9967	99.57
6.5	3,600,422	1,089	0.0003	0.9997	99.24
7.5	3,324,043	104,297	0.0314	0.9686	99.21
8.5	3,028,427	4,056	0.0013	0.9987	96.10
9.5	3,019,470	1,691	0.0006	0.9994	95.97
10.5	3,006,873	22,463	0.0075	0.9925	95.91
11.5	2,384,951	54,559	0.0229	0.9771	95.20
12.5	2,236,299	19,281	0.0086	0.9914	93.02
13.5	2,118,137	33,820	0.0160	0.9840	92.22
14.5	2,046,749	6,137	0.0030	0.9970	90.75
15.5	1,614,399	3,046	0.0019	0.9981	90.47
16.5	1,605,380		0.0000	1.0000	90.30
17.5	1,575,812	10,762	0.0068	0.9932	90.30
18.5	1,565,050	3,788	0.0024	0.9976	89.69
19.5	1,518,949	2,024	0.0013	0.9987	89.47
20.5	1,514,803	4,275	0.0028	0.9972	89.35
21.5	1,600,354	4,171	0.0026	0.9974	89.10
22.5	1,598,671	1,396	0.0009	0.9991	88.87
23.5	1,513,996	470	0.0003	0.9997	88.79
24.5	1,468,039	34,315	0.0234	0.9766	88.76
25.5	1,419,720	3,901	0.0027	0.9973	86.69
26.5	1,348,428	4,135	0.0031	0.9969	86.45
27.5	1,299,374	2,643	0.0020	0.9980	86.18
28.5	1,275,431	1,768	0.0014	0.9986	86.01
29.5	1,220,838	371	0.0003	0.9997	85.89
30.5	1,110,951	1,773	0.0016	0.9984	85.86
31.5	1,061,208		0.0000	1.0000	85.72
32.5	972,970	8,237	0.0085	0.9915	85.72
33.5	1,234,023	1,000	0.0008	0.9992	85.00
34.5	1,218,320		0.0000	1.0000	84.93
35.5	1,215,389	1,600	0.0013	0.9987	84.93
36.5	1,212,374	342	0.0003	0.9997	84.82
37.5	1,206,805	12,532	0.0104	0.9896	84.79
38.5	1,134,735	7,890	0.0070	0.9930	83.91

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1962-2019			
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	1,132,956	760	0.0007	0.9993	83.33	
40.5	1,055,748	3,181	0.0030	0.9970	83.27	
41.5	1,040,816		0.0000	1.0000	83.02	
42.5	1,039,843	1,505	0.0014	0.9986	83.02	
43.5	1,034,361	1,200	0.0012	0.9988	82.90	
44.5	1,022,722	4,144	0.0041	0.9959	82.81	
45.5	989,209	860	0.0009	0.9991	82.47	
46.5	980,368	415	0.0004	0.9996	82.40	
47.5	960,529	697	0.0007	0.9993	82.36	
48.5	946,413	2,249	0.0024	0.9976	82.31	
49.5	745,805	1,200	0.0016	0.9984	82.11	
50.5	742,444	950	0.0013	0.9987	81.98	
51.5	741,494	3,031	0.0041	0.9959	81.87	
52.5	733,849	1,500	0.0020	0.9980	81.54	
53.5	578,233		0.0000	1.0000	81.37	
54.5	578,233	1,083	0.0019	0.9981	81.37	
55.5	577,149		0.0000	1.0000	81.22	
56.5	577,149	970	0.0017	0.9983	81.22	
57.5	576,179	340	0.0006	0.9994	81.08	
58.5	575,113	822	0.0014	0.9986	81.03	
59.5	535,776		0.0000	1.0000	80.92	
60.5	535,776	800	0.0015	0.9985	80.92	
61.5	534,976	2,776	0.0052	0.9948	80.80	
62.5	524,505		0.0000	1.0000	80.38	
63.5	524,505	383	0.0007	0.9993	80.38	
64.5	523,306	100	0.0002	0.9998	80.32	
65.5	523,206		0.0000	1.0000	80.30	
66.5	523,206	297	0.0006	0.9994	80.30	
67.5	522,705		0.0000	1.0000	80.26	
68.5	522,705	866	0.0017	0.9983	80.26	
69.5	519,750	314	0.0006	0.9994	80.13	
70.5	546,986		0.0000	1.0000	80.08	
71.5	546,986	500	0.0009	0.9991	80.08	
72.5	546,486		0.0000	1.0000	80.00	
73.5	546,486		0.0000	1.0000	80.00	
74.5	546,486		0.0000	1.0000	80.00	
75.5	546,486		0.0000	1.0000	80.00	
76.5	546,486	171	0.0003	0.9997	80.00	
77.5	546,315		0.0000	1.0000	79.98	
78.5	546,315		0.0000	1.0000	79.98	

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1962-2019		
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	447,018		0.0000	1.0000	79.98
80.5	447,018	8	0.0000	1.0000	79.98
81.5	446,914		0.0000	1.0000	79.98
82.5	430,725		0.0000	1.0000	79.98
83.5	430,725		0.0000	1.0000	79.98
84.5	430,725		0.0000	1.0000	79.98
85.5	430,725		0.0000	1.0000	79.98
86.5	430,725		0.0000	1.0000	79.98
87.5	430,725		0.0000	1.0000	79.98
88.5	430,725		0.0000	1.0000	79.98
89.5	430,725		0.0000	1.0000	79.98
90.5	430,725		0.0000	1.0000	79.98
91.5	27,541		0.0000	1.0000	79.98
92.5	27,541		0.0000	1.0000	79.98
93.5					79.98



PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 1990-2019

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	3,948,736		0.0000	1.0000	100.00
0.5	3,328,877	1,811	0.0005	0.9995	100.00
1.5	3,394,852		0.0000	1.0000	99.95
2.5	3,021,955	4,875	0.0016	0.9984	99.95
3.5	3,244,157	5,900	0.0018	0.9982	99.78
4.5	3,263,082	4,574	0.0014	0.9986	99.60
5.5	3,214,298	9,076	0.0028	0.9972	99.46
6.5	2,930,075		0.0000	1.0000	99.18
7.5	2,632,982	102,471	0.0389	0.9611	99.18
8.5	2,399,234	2,471	0.0010	0.9990	95.32
9.5	2,391,553	1,691	0.0007	0.9993	95.22
10.5	2,456,163	17,276	0.0070	0.9930	95.16
11.5	1,856,696	54,093	0.0291	0.9709	94.49
12.5	1,708,260	14,281	0.0084	0.9916	91.73
13.5	1,599,875	33,820	0.0211	0.9789	90.97
14.5	1,538,912	4,137	0.0027	0.9973	89.04
15.5	1,111,972	3,046	0.0027	0.9973	88.81
16.5	1,123,636		0.0000	1.0000	88.56
17.5	1,107,723	9,562	0.0086	0.9914	88.56
18.5	1,112,277	3,788	0.0034	0.9966	87.80
19.5	1,276,083	2,024	0.0016	0.9984	87.50
20.5	1,272,152	4,200	0.0033	0.9967	87.36
21.5	1,252,484	3,875	0.0031	0.9969	87.07
22.5	1,258,694	982	0.0008	0.9992	86.80
23.5	1,332,804	470	0.0004	0.9996	86.73
24.5	1,286,847	34,315	0.0267	0.9733	86.70
25.5	1,239,612	3,901	0.0031	0.9969	84.39
26.5	1,168,319	2,858	0.0024	0.9976	84.13
27.5	1,121,012		0.0000	1.0000	83.92
28.5	1,100,873	1,768	0.0016	0.9984	83.92
29.5	1,104,356	371	0.0003	0.9997	83.79
30.5	994,469	1,773	0.0018	0.9982	83.76
31.5	944,726		0.0000	1.0000	83.61
32.5	860,489	8,237	0.0096	0.9904	83.61
33.5	713,199	1,000	0.0014	0.9986	82.81
34.5	698,695		0.0000	1.0000	82.69
35.5	695,763	1,600	0.0023	0.9977	82.69
36.5	692,748	342	0.0005	0.9995	82.50
37.5	689,374	12,532	0.0182	0.9818	82.46
38.5	617,305	7,890	0.0128	0.9872	80.96

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1990-2019			
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	618,430	760	0.0012	0.9988	79.93	
40.5	541,536	3,181	0.0059	0.9941	79.83	
41.5	526,604		0.0000	1.0000	79.36	
42.5	525,630	705	0.0013	0.9987	79.36	
43.5	520,949	500	0.0010	0.9990	79.25	
44.5	510,010	1,244	0.0024	0.9976	79.18	
45.5	479,396	860	0.0018	0.9982	78.98	
46.5	470,556	415	0.0009	0.9991	78.84	
47.5	450,888	697	0.0015	0.9985	78.77	
48.5	436,772	249	0.0006	0.9994	78.65	
49.5	340,861	1,200	0.0035	0.9965	78.61	
50.5	337,500	950	0.0028	0.9972	78.33	
51.5	336,550	3,031	0.0090	0.9910	78.11	
52.5	328,905	1,500	0.0046	0.9954	77.41	
53.5	173,289		0.0000	1.0000	77.05	
54.5	173,289	1,083	0.0063	0.9937	77.05	
55.5	172,205		0.0000	1.0000	76.57	
56.5	172,205	470	0.0027	0.9973	76.57	
57.5	171,735	340	0.0020	0.9980	76.36	
58.5	170,669	822	0.0048	0.9952	76.21	
59.5	131,332		0.0000	1.0000	75.84	
60.5	131,332		0.0000	1.0000	75.84	
61.5	534,976	2,776	0.0052	0.9948	75.84	
62.5	524,505		0.0000	1.0000	75.45	
63.5	524,505	383	0.0007	0.9993	75.45	
64.5	523,306	100	0.0002	0.9998	75.40	
65.5	523,206		0.0000	1.0000	75.38	
66.5	523,206	297	0.0006	0.9994	75.38	
67.5	522,705		0.0000	1.0000	75.34	
68.5	522,705	866	0.0017	0.9983	75.34	
69.5	519,750	314	0.0006	0.9994	75.21	
70.5	546,986		0.0000	1.0000	75.17	
71.5	546,986	500	0.0009	0.9991	75.17	
72.5	546,486		0.0000	1.0000	75.10	
73.5	546,486		0.0000	1.0000	75.10	
74.5	546,486		0.0000	1.0000	75.10	
75.5	546,486		0.0000	1.0000	75.10	
76.5	546,486	171	0.0003	0.9997	75.10	
77.5	546,315		0.0000	1.0000	75.08	
78.5	546,315		0.0000	1.0000	75.08	

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1990-2019		
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	447,018		0.0000	1.0000	75.08
80.5	447,018	8	0.0000	1.0000	75.08
81.5	446,914		0.0000	1.0000	75.07
82.5	430,725		0.0000	1.0000	75.07
83.5	430,725		0.0000	1.0000	75.07
84.5	430,725		0.0000	1.0000	75.07
85.5	430,725		0.0000	1.0000	75.07
86.5	430,725		0.0000	1.0000	75.07
87.5	430,725		0.0000	1.0000	75.07
88.5	430,725		0.0000	1.0000	75.07
89.5	430,725		0.0000	1.0000	75.07
90.5	430,725		0.0000	1.0000	75.07
91.5	27,541		0.0000	1.0000	75.07
92.5	27,541		0.0000	1.0000	75.07
93.5					75.07

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 2005-2019

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	2,879,163		0.0000	1.0000	100.00
0.5	2,585,973	1,811	0.0007	0.9993	100.00
1.5	2,592,003		0.0000	1.0000	99.93
2.5	2,160,101		0.0000	1.0000	99.93
3.5	2,160,101		0.0000	1.0000	99.93
4.5	2,205,341		0.0000	1.0000	99.93
5.5	2,150,651	3,942	0.0018	0.9982	99.93
6.5	1,987,196		0.0000	1.0000	99.75
7.5	1,699,518	102,471	0.0603	0.9397	99.75
8.5	1,499,973		0.0000	1.0000	93.73
9.5	1,551,857	1,691	0.0011	0.9989	93.73
10.5	1,560,689	17,276	0.0111	0.9889	93.63
11.5	1,022,787	1,880	0.0018	0.9982	92.59
12.5	983,337	9,973	0.0101	0.9899	92.42
13.5	896,786	12,283	0.0137	0.9863	91.49
14.5	908,849	2,945	0.0032	0.9968	90.23
15.5	590,088	1,925	0.0033	0.9967	89.94
16.5	637,055		0.0000	1.0000	89.65
17.5	695,725	6,122	0.0088	0.9912	89.65
18.5	856,747	3,788	0.0044	0.9956	88.86
19.5	824,269		0.0000	1.0000	88.47
20.5	834,749		0.0000	1.0000	88.47
21.5	819,740	2,200	0.0027	0.9973	88.47
22.5	797,272	537	0.0007	0.9993	88.23
23.5	773,732	470	0.0006	0.9994	88.17
24.5	715,588	29,007	0.0405	0.9595	88.12
25.5	749,785	750	0.0010	0.9990	84.54
26.5	701,815	2,730	0.0039	0.9961	84.46
27.5	653,194		0.0000	1.0000	84.13
28.5	636,410	1,768	0.0028	0.9972	84.13
29.5	592,460	371	0.0006	0.9994	83.90
30.5	512,677	773	0.0015	0.9985	83.84
31.5	481,490		0.0000	1.0000	83.72
32.5	413,387	7,237	0.0175	0.9825	83.72
33.5	281,211		0.0000	1.0000	82.25
34.5	465,217		0.0000	1.0000	82.25
35.5	464,446	100	0.0002	0.9998	82.25
36.5	462,931	342	0.0007	0.9993	82.23
37.5	464,808	9,634	0.0207	0.9793	82.17
38.5	552,517	7,890	0.0143	0.9857	80.47

PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 2005-2019			
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	544,627	760	0.0014	0.9986	79.32	
40.5	468,503	3,181	0.0068	0.9932	79.21	
41.5	453,571		0.0000	1.0000	78.67	
42.5	453,067	205	0.0005	0.9995	78.67	
43.5	450,048		0.0000	1.0000	78.64	
44.5	494,980	1,244	0.0025	0.9975	78.64	
45.5	464,367	860	0.0019	0.9981	78.44	
46.5	455,526	415	0.0009	0.9991	78.29	
47.5	445,798	697	0.0016	0.9984	78.22	
48.5	431,683	249	0.0006	0.9994	78.10	
49.5	234,273		0.0000	1.0000	78.06	
50.5	232,112	950	0.0041	0.9959	78.06	
51.5	231,162	2,831	0.0122	0.9878	77.74	
52.5	224,218		0.0000	1.0000	76.78	
53.5	70,102		0.0000	1.0000	76.78	
54.5	73,007	1,083	0.0148	0.9852	76.78	
55.5	72,237		0.0000	1.0000	75.65	
56.5	72,237	470	0.0065	0.9935	75.65	
57.5	71,767	340	0.0047	0.9953	75.15	
58.5	70,606	822	0.0116	0.9884	74.80	
59.5	15,029		0.0000	1.0000	73.93	
60.5	15,029		0.0000	1.0000	73.93	
61.5	15,029	2,416	0.1608	0.8392	73.93	
62.5	5,090		0.0000	1.0000	62.04	
63.5	5,090	383	0.0753	0.9247	62.04	
64.5	103,688		0.0000	1.0000	57.37	
65.5	103,688		0.0000	1.0000	57.37	
66.5	103,783	297	0.0029	0.9971	57.37	
67.5	119,521		0.0000	1.0000	57.21	
68.5	119,521	866	0.0072	0.9928	57.21	
69.5	116,566	314	0.0027	0.9973	56.79	
70.5	116,253		0.0000	1.0000	56.64	
71.5	116,253	500	0.0043	0.9957	56.64	
72.5	115,753		0.0000	1.0000	56.40	
73.5	115,753		0.0000	1.0000	56.40	
74.5	115,753		0.0000	1.0000	56.40	
75.5	115,753		0.0000	1.0000	56.40	
76.5	518,937	171	0.0003	0.9997	56.40	
77.5	518,766		0.0000	1.0000	56.38	
78.5	546,315		0.0000	1.0000	56.38	

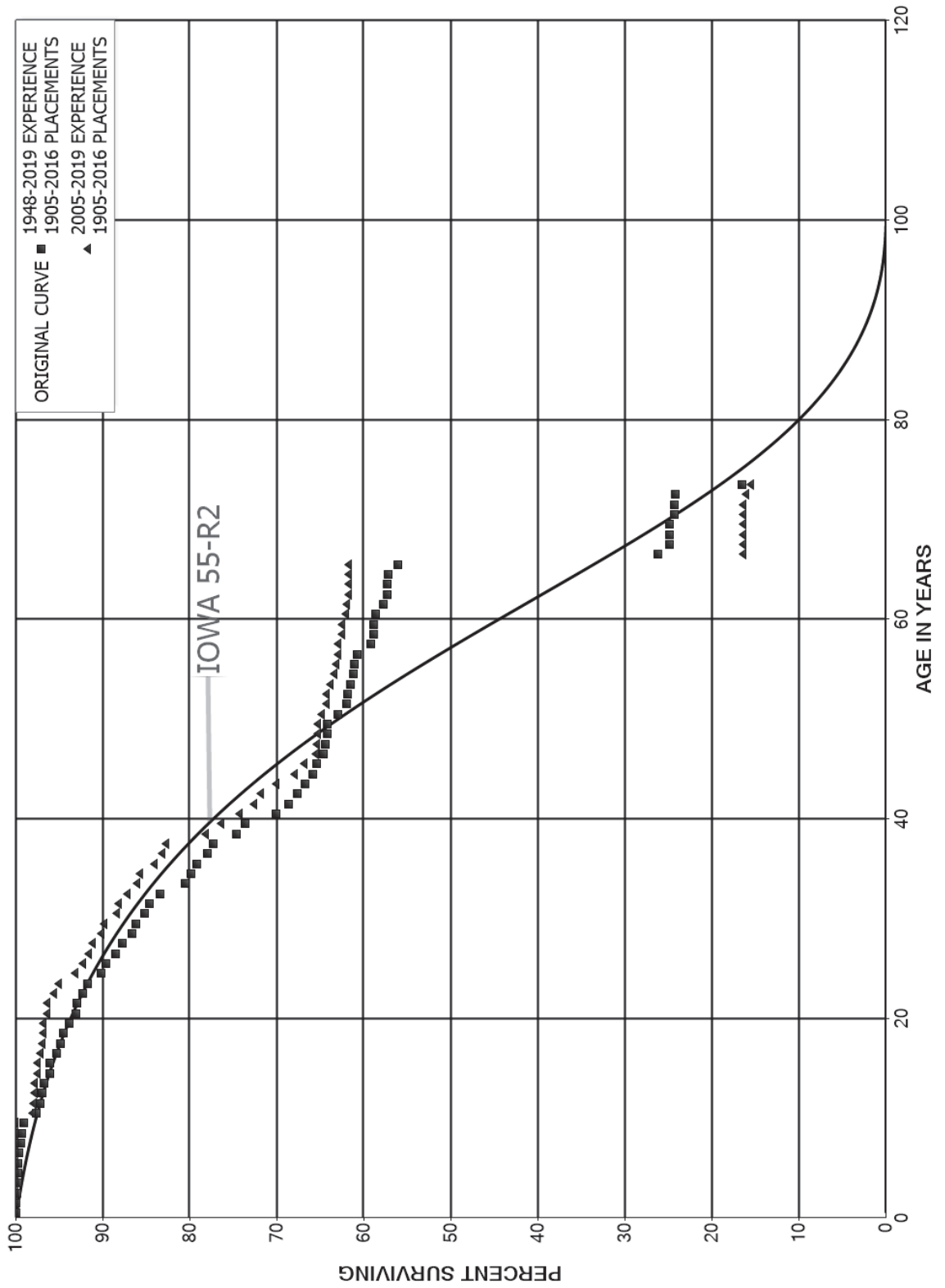
PEOPLES GAS COMPANY LLC

ACCOUNT 398 MAJOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 2005-2019		
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	447,018		0.0000	1.0000	56.38
80.5	447,018	8	0.0000	1.0000	56.38
81.5	446,914		0.0000	1.0000	56.38
82.5	430,725		0.0000	1.0000	56.38
83.5	430,725		0.0000	1.0000	56.38
84.5	430,725		0.0000	1.0000	56.38
85.5	430,725		0.0000	1.0000	56.38
86.5	430,725		0.0000	1.0000	56.38
87.5	430,725		0.0000	1.0000	56.38
88.5	430,725		0.0000	1.0000	56.38
89.5	430,725		0.0000	1.0000	56.38
90.5	430,725		0.0000	1.0000	56.38
91.5	27,541		0.0000	1.0000	56.38
92.5	27,541		0.0000	1.0000	56.38
93.5					56.38

PEOPLES GAS COMPANY LLC  
 ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2016

EXPERIENCE BAND 1948-2019

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	3,298,943		0.0000	1.0000	100.00
0.5	3,298,971	1,832	0.0006	0.9994	100.00
1.5	3,313,375	3,575	0.0011	0.9989	99.94
2.5	3,309,800	2,818	0.0009	0.9991	99.84
3.5	3,302,773	1,323	0.0004	0.9996	99.75
4.5	1,800,838		0.0000	1.0000	99.71
5.5	1,793,956	2,691	0.0015	0.9985	99.71
6.5	1,644,662	3,543	0.0022	0.9978	99.56
7.5	1,500,509	148	0.0001	0.9999	99.35
8.5	1,448,869	4,038	0.0028	0.9972	99.34
9.5	1,379,122	19,607	0.0142	0.9858	99.06
10.5	1,327,716	6,017	0.0045	0.9955	97.65
11.5	1,279,752	3,694	0.0029	0.9971	97.21
12.5	1,234,734	3,123	0.0025	0.9975	96.93
13.5	1,192,419	6,984	0.0059	0.9941	96.68
14.5	1,135,640	801	0.0007	0.9993	96.12
15.5	1,084,404	8,725	0.0080	0.9920	96.05
16.5	936,608	4,433	0.0047	0.9953	95.28
17.5	886,625	2,899	0.0033	0.9967	94.83
18.5	835,901	5,775	0.0069	0.9931	94.52
19.5	724,062	5,864	0.0081	0.9919	93.86
20.5	700,185	891	0.0013	0.9987	93.10
21.5	689,890	5,537	0.0080	0.9920	92.98
22.5	637,284	3,362	0.0053	0.9947	92.24
23.5	582,744	10,280	0.0176	0.9824	91.75
24.5	533,829	3,380	0.0063	0.9937	90.13
25.5	520,959	6,451	0.0124	0.9876	89.56
26.5	490,046	4,142	0.0085	0.9915	88.45
27.5	493,256	6,267	0.0127	0.9873	87.71
28.5	443,981	2,355	0.0053	0.9947	86.59
29.5	432,201	5,071	0.0117	0.9883	86.13
30.5	398,930	2,493	0.0062	0.9938	85.12
31.5	374,887	5,243	0.0140	0.9860	84.59
32.5	352,963	12,239	0.0347	0.9653	83.41
33.5	327,887	2,985	0.0091	0.9909	80.51
34.5	317,949	2,580	0.0081	0.9919	79.78
35.5	293,021	4,376	0.0149	0.9851	79.13
36.5	239,459	1,949	0.0081	0.9919	77.95
37.5	226,070	7,755	0.0343	0.9657	77.32
38.5	216,596	3,093	0.0143	0.9857	74.67



PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2016			EXPERIENCE BAND 1948-2019		
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	212,046	10,338	0.0488	0.9512	73.60
40.5	182,522	3,602	0.0197	0.9803	70.01
41.5	151,403	2,198	0.0145	0.9855	68.63
42.5	147,147	1,961	0.0133	0.9867	67.63
43.5	140,534	1,833	0.0130	0.9870	66.73
44.5	138,701	898	0.0065	0.9935	65.86
45.5	130,799	1,708	0.0131	0.9869	65.44
46.5	124,994	365	0.0029	0.9971	64.58
47.5	120,635	452	0.0038	0.9962	64.39
48.5	117,050	53	0.0005	0.9995	64.15
49.5	114,154	2,167	0.0190	0.9810	64.12
50.5	109,882	1,712	0.0156	0.9844	62.90
51.5	106,104	139	0.0013	0.9987	61.92
52.5	104,538	621	0.0059	0.9941	61.84
53.5	101,940	511	0.0050	0.9950	61.48
54.5	97,755	199	0.0020	0.9980	61.17
55.5	88,259	488	0.0055	0.9945	61.04
56.5	86,086	2,158	0.0251	0.9749	60.71
57.5	82,382	537	0.0065	0.9935	59.18
58.5	81,189		0.0000	1.0000	58.80
59.5	80,898	323	0.0040	0.9960	58.80
60.5	79,583	1,138	0.0143	0.9857	58.56
61.5	73,368	514	0.0070	0.9930	57.73
62.5	61,728		0.0000	1.0000	57.32
63.5	56,773	106	0.0019	0.9981	57.32
64.5	31,221	607	0.0194	0.9806	57.21
65.5	26,087	13,904	0.5330	0.4670	56.10
66.5	11,073	584	0.0528	0.9472	26.20
67.5	9,961		0.0000	1.0000	24.82
68.5	8,534		0.0000	1.0000	24.82
69.5	8,061	171	0.0212	0.9788	24.82
70.5	7,891		0.0000	1.0000	24.29
71.5	7,771	41	0.0053	0.9947	24.29
72.5	6,655	2,113	0.3175	0.6825	24.16
73.5	4,542		0.0000	1.0000	16.49
74.5	4,542	141	0.0310	0.9690	16.49
75.5	4,401		0.0000	1.0000	15.98
76.5	4,401	62	0.0141	0.9859	15.98
77.5	4,339		0.0000	1.0000	15.75
78.5	4,339		0.0000	1.0000	15.75

PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2016			EXPERIENCE BAND 1948-2019		
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	4,237		0.0000	1.0000	15.75
80.5	4,184		0.0000	1.0000	15.75
81.5	4,027		0.0000	1.0000	15.75
82.5	4,027	97	0.0240	0.9760	15.75
83.5	3,930	53	0.0134	0.9866	15.38
84.5	3,878		0.0000	1.0000	15.17
85.5	3,878		0.0000	1.0000	15.17
86.5	3,867	54	0.0139	0.9861	15.17
87.5	3,813	47	0.0124	0.9876	14.96
88.5	3,766		0.0000	1.0000	14.77
89.5	3,736		0.0000	1.0000	14.77
90.5	3,720	15	0.0040	0.9960	14.77
91.5	3,706		0.0000	1.0000	14.72
92.5	3,669	32	0.0088	0.9912	14.72
93.5	3,637		0.0000	1.0000	14.59
94.5	3,595		0.0000	1.0000	14.59
95.5	3,595		0.0000	1.0000	14.59
96.5	3,595	132	0.0367	0.9633	14.59
97.5	599		0.0000	1.0000	14.05
98.5	599	10	0.0160	0.9840	14.05
99.5	385		0.0000	1.0000	13.83
100.5	385		0.0000	1.0000	13.83
101.5	346		0.0000	1.0000	13.83
102.5	334		0.0000	1.0000	13.83
103.5	334		0.0000	1.0000	13.83
104.5	256		0.0000	1.0000	13.83
105.5	242		0.0000	1.0000	13.83
106.5	139		0.0000	1.0000	13.83
107.5	129		0.0000	1.0000	13.83
108.5	93		0.0000	1.0000	13.83
109.5	87		0.0000	1.0000	13.83
110.5	71		0.0000	1.0000	13.83
111.5	71		0.0000	1.0000	13.83
112.5	29		0.0000	1.0000	13.83
113.5	19		0.0000	1.0000	13.83
114.5					13.83

PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2016

EXPERIENCE BAND 2005-2019

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	2,140,706		0.0000	1.0000	100.00
0.5	2,191,140	634	0.0003	0.9997	100.00
1.5	2,329,588		0.0000	1.0000	99.97
2.5	2,376,740		0.0000	1.0000	99.97
3.5	2,419,793		0.0000	1.0000	99.97
4.5	1,022,739		0.0000	1.0000	99.97
5.5	1,032,040		0.0000	1.0000	99.97
6.5	894,853		0.0000	1.0000	99.97
7.5	786,456		0.0000	1.0000	99.97
8.5	796,642		0.0000	1.0000	99.97
9.5	777,134	16,070	0.0207	0.9793	99.97
10.5	743,513	550	0.0007	0.9993	97.90
11.5	748,443	1,163	0.0016	0.9984	97.83
12.5	739,498		0.0000	1.0000	97.68
13.5	730,299	2,254	0.0031	0.9969	97.68
14.5	688,320		0.0000	1.0000	97.38
15.5	670,915	2,183	0.0033	0.9967	97.38
16.5	552,156	1,064	0.0019	0.9981	97.06
17.5	525,115	955	0.0018	0.9982	96.87
18.5	489,652		0.0000	1.0000	96.70
19.5	394,479	1,611	0.0041	0.9959	96.70
20.5	401,439		0.0000	1.0000	96.30
21.5	395,501	3,166	0.0080	0.9920	96.30
22.5	375,326	2,186	0.0058	0.9942	95.53
23.5	323,857	6,343	0.0196	0.9804	94.98
24.5	281,006	2,794	0.0099	0.9901	93.12
25.5	283,836	2,148	0.0076	0.9924	92.19
26.5	244,560	1,245	0.0051	0.9949	91.49
27.5	212,674	2,193	0.0103	0.9897	91.03
28.5	185,838	806	0.0043	0.9957	90.09
29.5	175,340	2,654	0.0151	0.9849	89.70
30.5	152,184	534	0.0035	0.9965	88.34
31.5	137,463	1,575	0.0115	0.9885	88.03
32.5	128,485	1,532	0.0119	0.9881	87.02
33.5	117,813	439	0.0037	0.9963	85.98
34.5	116,764	2,292	0.0196	0.9804	85.66
35.5	134,785	1,405	0.0104	0.9896	83.98
36.5	87,781	512	0.0058	0.9942	83.11
37.5	78,087	4,300	0.0551	0.9449	82.62
38.5	74,028	1,714	0.0232	0.9768	78.07

PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2016			EXPERIENCE BAND 2005-2019			
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	74,889	2,024	0.0270	0.9730	76.26	
40.5	63,583	1,440	0.0227	0.9773	74.20	
41.5	56,736	654	0.0115	0.9885	72.52	
42.5	55,904	1,381	0.0247	0.9753	71.69	
43.5	50,969	1,536	0.0301	0.9699	69.92	
44.5	50,150	770	0.0154	0.9846	67.81	
45.5	44,050	875	0.0199	0.9801	66.77	
46.5	42,952	136	0.0032	0.9968	65.44	
47.5	50,691	9	0.0002	0.9998	65.23	
48.5	52,931		0.0000	1.0000	65.22	
49.5	74,606	530	0.0071	0.9929	65.22	
50.5	76,604	729	0.0095	0.9905	64.76	
51.5	75,574		0.0000	1.0000	64.14	
52.5	75,134	549	0.0073	0.9927	64.14	
53.5	74,146	480	0.0065	0.9935	63.67	
54.5	70,466	199	0.0028	0.9972	63.26	
55.5	61,164	189	0.0031	0.9969	63.08	
56.5	59,409	7	0.0001	0.9999	62.89	
57.5	58,932	501	0.0085	0.9915	62.88	
58.5	57,776		0.0000	1.0000	62.35	
59.5	57,484	323	0.0056	0.9944	62.35	
60.5	56,170	111	0.0020	0.9980	62.00	
61.5	50,982	195	0.0038	0.9962	61.87	
62.5	39,660		0.0000	1.0000	61.64	
63.5	48,623		0.0000	1.0000	61.64	
64.5	23,279		0.0000	1.0000	61.64	
65.5	18,877	13,889	0.7358	0.2642	61.64	
66.5	4,035		0.0000	1.0000	16.29	
67.5	3,648		0.0000	1.0000	16.29	
68.5	2,221		0.0000	1.0000	16.29	
69.5	1,759		0.0000	1.0000	16.29	
70.5	1,759		0.0000	1.0000	16.29	
71.5	1,651	28	0.0171	0.9829	16.29	
72.5	547	22	0.0397	0.9603	16.01	
73.5	525		0.0000	1.0000	15.37	
74.5	555	141	0.2536	0.7464	15.37	
75.5	527		0.0000	1.0000	11.47	
76.5	580	62	0.1074	0.8926	11.47	
77.5	554		0.0000	1.0000	10.24	
78.5	554		0.0000	1.0000	10.24	

PEOPLES GAS COMPANY LLC

ACCOUNT 399 MINOR STRUCTURES IN ACCOUNTS 351, 366.1 375 AND 390

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2016			EXPERIENCE BAND 2005-2019		
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	526		0.0000	1.0000	10.24
80.5	520		0.0000	1.0000	10.24
81.5	363		0.0000	1.0000	10.24
82.5	3,228	97	0.0300	0.9700	10.24
83.5	3,145	53	0.0167	0.9833	9.94
84.5	3,298		0.0000	1.0000	9.77
85.5	3,319		0.0000	1.0000	9.77
86.5	3,380	54	0.0159	0.9841	9.77
87.5	3,338	47	0.0141	0.9859	9.61
88.5	3,291		0.0000	1.0000	9.48
89.5	3,465		0.0000	1.0000	9.48
90.5	3,464	15	0.0043	0.9957	9.48
91.5	3,552		0.0000	1.0000	9.44
92.5	3,526	32	0.0092	0.9908	9.44
93.5	3,539		0.0000	1.0000	9.35
94.5	3,503		0.0000	1.0000	9.35
95.5	3,519		0.0000	1.0000	9.35
96.5	3,519	127	0.0360	0.9640	9.35
97.5	570		0.0000	1.0000	9.01
98.5	580	10	0.0165	0.9835	9.01
99.5	385		0.0000	1.0000	8.86
100.5	385		0.0000	1.0000	8.86
101.5	346		0.0000	1.0000	8.86
102.5	334		0.0000	1.0000	8.86
103.5	334		0.0000	1.0000	8.86
104.5	256		0.0000	1.0000	8.86
105.5	242		0.0000	1.0000	8.86
106.5	139		0.0000	1.0000	8.86
107.5	129		0.0000	1.0000	8.86
108.5	93		0.0000	1.0000	8.86
109.5	87		0.0000	1.0000	8.86
110.5	71		0.0000	1.0000	8.86
111.5	71		0.0000	1.0000	8.86
112.5	29		0.0000	1.0000	8.86
113.5	19		0.0000	1.0000	8.86
114.5					8.86

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES GAS COMPANY LLC

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)
1891	34	34				0.0
1892	34	34				0.0
1894	261	261				0.0
1896	7,975	7,975				0.0
1897	186	186				0.0
1899	1,757	1,757				0.0
1900	3,187	3,188	1-		1-	0.0
1901	3,547	3,547			1-	0.0
1902	10,029	10,030	1-		2-	0.0
1903	9,377	9,377			2-	0.0
1904	11,803	11,803			2-	0.0
1905	38,666	38,665	1		1-	0.0
1906	30,138	30,138			1-	0.0
1907	7,461	7,461			1-	0.0
1908	21,160	21,160			1-	0.0
1909	32,895	32,895			1-	0.0
1910	2,491	2,492	1-		2-	0.0
1911	23,227	23,227			2-	0.0
1912	32,537	32,537			2-	0.0
1913	24,206	24,206			2-	0.0
1914	48,888	48,888			2-	0.0
1915	39,021	39,022	1-		3-	0.0
1916	24,761	24,762	1-		4-	0.0
1917	35,453	35,453			4-	0.0
1918	8,477	8,478	1-		5-	0.0
1919	14,054	14,055	1-		6-	0.0
1920	821	821			6-	0.0
1921	686	686			6-	0.0
1922	9,558	9,557	1		5-	0.0
1923	5,533	5,532	1		4-	0.0
1924	53,276	53,267	9		5	0.0
1925	99,373	99,365	8		13	0.0
1926	169,730	169,654	76		89	0.0
1927	35,012	34,994	18		107	0.0
1928	385,597	373,752	11,845		11,952	0.0
1929	29,661	29,547	114		12,066	0.0
1930	3,188	3,154	34		12,100	0.0
1931	785	780	5		12,105	0.0
1932	5,585	5,495	90		12,195	0.0
1933	2,206	2,164	42		12,237	0.0
1934	964	917	47		12,284	0.0
1935	53,497	51,975	1,522		13,806	0.0
1936	28,672	27,730	942		14,748	0.0
1937	119,825	111,511	8,314		23,062	0.0
1938	39,607	37,816	1,791		24,853	0.0
1939	65,244	62,147	3,097		27,950	0.0



PEOPLES GAS COMPANY LLC

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)
1940	92,374	84,077	8,297		36,247	0.0
1941	27,555	25,990	1,565		37,812	0.0
1942	27,321	25,517	1,804		39,616	0.0
1943	15,485	14,408	1,077		40,693	0.0
1944	11,915	10,991	924		41,617	0.0
1945	4,333	3,964	369		41,986	0.0
1946	10,696	9,073	1,623		43,609	0.0
1947	11,720	10,200	1,520		45,129	0.0
1948	27,887	23,452	4,435		49,564	0.0
1949	65,955	57,806	8,149		57,713	0.0
1950	87,589	77,744	9,845		67,558	0.0
1951	97,181	85,826	11,355		78,913	0.0
1952	69,279	61,212	8,067		86,980	0.0
1953	113,966	94,647	19,319		106,299	0.0
1954	167,375	145,062	22,313		128,612	0.0
1955	418,619	356,349	62,270		190,882	0.1
1956	192,813	160,664	32,149		223,031	0.1
1957	310,453	258,092	52,361		275,392	0.1
1958	227,612	188,187	39,425		314,817	0.1
1959	358,119	290,825	67,294		382,111	0.1
1960	222,236	191,063	31,173		413,284	0.1
1961	551,757	439,277	112,480		525,764	0.2
1962	337,618	267,244	70,374		596,138	0.2
1963	1,354,942	1,053,838	301,104		897,242	0.3
1964	700,203	547,838	152,365		1,049,607	0.3
1965	598,541	465,739	132,802		1,182,409	0.3
1966	1,319,134	1,033,665	285,469		1,467,878	0.4
1967	773,398	581,711	191,687		1,659,565	0.5
1968	678,870	506,324	172,546		1,832,111	0.5
1969	1,360,032	993,451	366,581		2,198,692	0.6
1970	1,217,013	915,294	301,719		2,500,411	0.7
1971	868,597	620,996	247,601		2,748,012	0.8
1972	959,564	670,192	289,372		3,037,384	0.9
1973	990,441	695,931	294,510		3,331,894	1.0
1974	1,587,793	1,098,236	489,557		3,821,451	1.1
1975	824,809	593,507	231,302		4,052,753	1.2
1976	1,157,739	868,419	289,320		4,342,073	1.3
1977	1,223,172	895,707	327,465		4,669,538	1.4
1978	1,593,035	1,161,873	431,162		5,100,700	1.5
1979	2,156,543	1,578,969	577,574		5,678,274	1.7
1980	1,509,064	1,131,066	377,998		6,056,272	1.8
1981	1,937,834	1,380,667	557,167		6,613,439	2.0
1982	2,061,596	1,424,642	636,954		7,250,393	2.1
1983	2,241,159	1,529,341	711,818		7,962,211	2.4
1984	4,823,638	3,133,754	1,689,884		9,652,095	2.9
1985	2,804,062	1,834,871	969,191		10,621,286	3.1

PEOPLES GAS COMPANY LLC

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)	
1986	3,495,018	2,262,054	1,232,964	11,854,250	3.5
1987	7,136,698	4,478,204	2,658,494	14,512,744	4.3
1988	2,572,219	1,622,304	949,915	15,462,659	4.6
1989	5,561,188	3,405,311	2,155,877	17,618,536	5.2
1990	8,056,184	4,681,658	3,374,526	20,993,062	6.2
1991	4,621,042	2,731,052	1,889,990	22,883,052	6.8
1992	6,041,997	3,570,435	2,471,562	25,354,614	7.5
1993	6,570,288	3,807,848	2,762,440	28,117,054	8.3
1994	4,976,258	2,825,238	2,151,020	30,268,074	8.9
1995	4,288,717	2,397,585	1,891,132	32,159,206	9.5
1996	4,907,167	2,666,639	2,240,528	34,399,734	10.2
1997	7,060,892	3,765,647	3,295,245	37,694,979	11.1
1998	7,036,501	3,788,864	3,247,637	40,942,616	12.1
1999	7,333,666	3,413,022	3,920,644	44,863,260	13.3
2000	7,836,370	3,712,861	4,123,509	48,986,769	14.5
2001	5,929,506	2,724,223	3,205,283	52,192,052	15.4
2002	7,081,873	3,120,145	3,961,728	56,153,780	16.6
2003	7,157,598	3,031,250	4,126,348	60,280,128	17.8
2004	8,322,294	3,705,381	4,616,913	64,897,041	19.2
2005	8,710,823	3,353,835	5,356,988	70,254,029	20.8
2006	8,459,779	3,253,597	5,206,182	75,460,211	22.3
2007	9,052,901	3,408,598	5,644,303	81,104,514	24.0
2008	11,056,905	4,003,004	7,053,901	88,158,415	26.1
2009	6,099,412	2,151,121	3,948,291	92,106,706	27.2
2010	6,974,006	2,340,556	4,633,450	96,740,156	28.6
2011	8,180,485	2,566,853	5,613,632	102,353,788	30.3
2012	9,898,469	2,811,467	7,087,002	109,440,790	32.4
2013	16,972,814	4,555,094	12,417,720	121,858,510	36.0
2014	25,259,190	9,968,504	15,290,686	137,149,196	40.5
2015	12,082,450	3,642,737	8,439,713	145,588,909	43.0
2016	18,415,323	3,673,721	14,741,602	160,330,511	47.4
2017	20,722,004	3,742,707	16,979,297	177,309,808	52.4
2018	21,133,012	3,844,102	17,288,910	194,598,718	57.5
2019	22,154,505	3,882,222	18,272,283	212,871,001	62.9
2020	22,494,353	3,806,909	18,687,444	231,558,445	68.5
2021	26,104,740	3,098,434	23,006,306	254,564,751	75.3
2022	29,333,938	1,640,691	27,693,247	282,257,998	83.4
2023	18,821,989	1,498,809	17,323,180	299,581,178	88.6
2024	39,241,209	558,884	38,682,325	338,263,503	100.0
TOTAL	496,885,265	158,621,762	338,263,503		

**UTILITY PLANT IN SERVICE**

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2014	1,427,278.43	362,771	392,821	1,034,457	29.83	34,678
2023	50,978.29	1,699	1,840	49,138	38.67	1,271
2024	101,956.59	849	919	101,038	39.67	2,547
	1,580,213.31	365,319	395,580	1,184,633		38,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.44

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2018	469,642.31	469,642	469,642			
2019	298,573.35	298,573	298,573			
2020	1,035,670.52	863,055	907,520	128,151	0.83	128,151
2021	787,680.38	498,862	524,564	263,116	1.83	143,779
2023	2,250,045.28	600,020	630,933	1,619,112	3.67	441,175
2024	333,929.97	22,263	23,410	310,520	4.67	66,493
	5,175,541.81	2,752,415	2,854,642	2,320,900		779,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 15.06

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2015	2,056,541.65	1,256,773	1,362,135	694,407	5.83	119,109
2016	315,993.54	172,040	186,463	129,531	6.83	18,965
2020	1,710,548.17	475,156	514,990	1,195,558	10.83	110,393
2021	77,229.59	16,304	17,671	59,559	11.83	5,035
2023	862,946.69	76,707	83,138	779,809	13.67	57,045
	5,023,259.64	1,996,980	2,164,397	2,858,863		310,547
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 6.18

PEOPLES GAS COMPANY LLC

ACCOUTN 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						
NET SALVAGE PERCENT.. 0						
2014	5,174,185.88	5,174,186	5,174,186			
2015	76,911.58	70,503	76,912			
2016	9,946.99	8,123	9,947			
2017	50,958.64	36,521	50,959			
2019	899,766.02	464,882	662,478	237,288	4.83	49,128
2020	32,546.42	13,561	19,325	13,221	5.83	2,268
2021	48,329.71	15,305	21,810	26,520	6.83	3,883
2022	663.57	144	205	459	7.83	59
2023	662,500.83	88,331	125,876	536,625	8.67	61,894
2024	479,747.95	15,990	22,787	456,961	9.67	47,256
	7,435,557.59	5,887,546	6,164,485	1,271,073		164,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 2.21

PEOPLES GAS COMPANY LLC

ACCOUNT 350.20 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-R4						
NET SALVAGE PERCENT.. 0						
1947	11.20	10	11			
1948	1,215.76	1,081	1,216			
1949	109.20	97	109			
1953	162.40	140	162			
1954	2,117.36	1,810	2,117			
1955	437.08	371	437			
1967	100.00	74	92	8	17.93	
1969	1,120.00	811	1,005	115	19.34	6
1970	644.80	460	570	75	20.06	4
1972	392.00	271	336	56	21.53	3
1973	1,064.00	725	899	165	22.28	7
1974	448.00	301	373	75	23.04	3
1977	280.00	188	233	47	23.25	2
1980	112.00	71	88	24	25.76	1
1983	1,456.00	869	1,077	379	27.80	14
1985	1,400.00	795	985	415	29.80	14
1986	409.02	228	283	126	30.33	4
1987	441.00	239	296	145	31.33	5
1993	875.00	404	501	374	36.40	10
2000	2,875.00	1,042	1,291	1,584	42.50	37
	15,669.82	9,987	12,081	3,589		110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 0.70



PEOPLES GAS COMPANY LLC

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)
FENCING						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1986	2,159.71	1,377	1,443	716	21.71	33
1987	3,015.84	1,883	1,974	1,042	22.36	47
2000	87,678.55	39,622	41,534	46,145	29.31	1,574
2002	15,519.54	6,537	6,852	8,667	30.46	285
2004	4,097.17	1,595	1,672	2,425	31.65	77
2007	7,536.43	2,574	2,698	4,838	33.09	146
2008	3,484.86	1,127	1,181	2,303	33.84	68
2010	6,944.58	2,007	2,104	4,841	34.85	139
2015	25,255.03	4,978	5,218	20,037	37.34	537
	155,691.71	61,700	64,677	91,015		2,906

SPRANKLE COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

1926	27,541.11	26,865	27,541			
1957	6,109.86	5,923	6,110			
1966	509.61	492	510			
1969	1,945.00	1,876	1,945			
1975	218.60	210	219			
1977	909.38	875	909			
1992	1,768.44	1,672	1,768			
1997	1,608.21	1,507	1,608			
	40,610.21	39,420	40,610			

VARDY COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1974	28,324.75	25,611	26,951	1,374	4.72	291
1992	1,047.69	913	961	87	4.73	18
1997	20,000.00	17,006	17,896	2,104	4.78	440
2000	3,660.53	3,061	3,221	439	4.73	93
	53,032.97	46,591	49,028	4,005		842

PEOPLES GAS COMPANY LLC

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)
KINTER COMPRESSOR STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1937	16,189.19	13,523	14,230	1,959	11.91	164
1938	95.25	79	83	12	12.01	1
1952	204.04	164	173	31	13.19	2
1972	13,022.94	9,799	10,312	2,711	14.38	189
1973	180.36	135	142	38	14.42	3
1989	10,852.97	7,633	8,032	2,821	14.84	190
1996	12,117.50	7,919	8,333	3,784	14.94	253
1997	885.10	572	602	283	14.85	19
2006	6,265.06	3,426	3,605	2,660	15.06	177
2020	216,199.52	47,110	49,574	166,626	14.95	11,146
	276,011.93	90,360	95,086	180,926		12,144
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1922	2,788.90	2,785	2,789			
1947	1,038.24	906	957	81	6.98	12
1955	19,251.51	15,926	16,823	2,429	9.50	256
1956	3,600.73	2,957	3,124	477	9.84	48
1973	752.53	518	547	205	17.12	12
1989	8,583.03	5,162	5,453	3,130	23.31	134
1997	4,341.57	2,159	2,281	2,061	27.48	75
1998	1,699.65	818	864	836	28.18	30
2001	15,198.62	6,654	7,029	8,170	29.75	275
2003	984.46	400	423	562	30.92	18
	58,239.24	38,285	40,288	17,951		860
	583,586.06	276,356	289,689	293,897		16,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.87

PEOPLES GAS COMPANY LLC

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 70-R4						
NET SALVAGE PERCENT.. 0						
1924	2,265.25	2,221	2,265			
1925	1,493.37	1,460	1,493			
1928	2,860.36	2,768	2,860			
1929	3,549.20	3,423	3,549			
1946	2,221.95	1,997	2,222			
1947	1,621.84	1,450	1,622			
1948	666.70	593	667			
1972	37,441.33	25,926	37,441			
1973	19,289.02	13,150	19,289			
1984	67,428.84	39,271	67,429			
1989	81,028.80	41,892	81,029			
1990	27,243.36	13,682	27,243			
1998	306,839.07	119,637	306,839			
1999	3,350.24	1,265	3,350			
2000	36,834.77	13,353	36,835			
2017	18,139.35	1,975	7,391	10,748	58.62	183
2024	1,499,161.78	7,646	28,615	1,470,547	65.45	22,468
	2,111,435.23	291,709	630,139	1,481,296		22,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					65.4	1.07

PEOPLES GAS COMPANY LLC

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 65-R3						
NET SALVAGE PERCENT.. 0						
1946	881.96	772	136-	1,018	8.11	126
1947	559.26	487	86-	645	8.42	77
1948	502.45	435	77-	579	8.73	66
1971	5,274.61	3,678	647-	5,922	19.67	301
1972	20,746.82	14,264	2,510-	23,257	20.31	1,145
1973	7,138.58	4,836	851-	7,990	20.97	381
1977	14,606.68	10,058	1,770-	16,377	21.33	768
1981	16,022.93	10,306	1,814-	17,837	23.95	745
1984	26,696.09	16,191	2,849-	29,545	26.06	1,134
1986	16,432.04	9,596	1,689-	18,121	27.19	666
1989	24,419.81	13,311	2,343-	26,763	29.35	912
1991	10,780.07	5,613	988-	11,768	30.53	385
1999	281,379.79	114,719	20,190-	301,570	36.56	8,249
2000	47,914.19	18,873	3,321-	51,235	37.18	1,378
2015	1,799.16	284	50-	1,849	48.97	38
	475,154.44	223,423	39,321-	514,475		16,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 3.45

PEOPLES GAS COMPANY LLC

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-R4						
NET SALVAGE PERCENT.. 0						
1982	39,789.08	25,839	32,735	7,054	22.77	310
1998	306,574.89	128,363	162,621	143,954	36.33	3,962
1999	45,758.17	18,541	23,489	22,269	36.94	603
	392,122.14	172,743	218,845	173,277		4,875
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 1.24

PEOPLES GAS COMPANY LLC

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 40-S0						
NET SALVAGE PERCENT.. 0						
1955	58.73	53	58	1	4.02	
1967	1,403.94	1,100	1,203	201	8.67	23
1969	8,892.83	6,785	7,422	1,471	9.48	155
1973	20,031.42	14,468	15,826	4,205	11.11	378
1974	7,476.43	5,321	5,820	1,656	11.53	144
1975	1,316.22	923	1,010	306	11.94	26
1977	4,742.13	3,802	4,159	583	11.66	50
1978	92.62	74	81	12	11.97	1
1981	3,732.22	2,868	3,137	595	13.01	46
1983	53,386.53	39,997	43,752	9,635	13.78	699
1984	8,032.39	5,937	6,494	1,538	14.18	108
1986	1,977.64	1,427	1,561	417	14.74	28
1988	36,986.49	25,950	28,386	8,600	15.38	559
1990	7,456.23	5,069	5,545	1,911	16.09	119
1993	14,329.66	9,290	10,162	4,168	16.91	246
1998	350.13	204	223	127	18.68	7
1999	35,833.87	20,472	22,394	13,440	18.89	711
2000	69,646.75	38,710	42,344	27,303	19.31	1,414
2001	20,619.54	11,178	12,227	8,393	19.57	429
2002	1,768.18	933	1,021	747	19.85	38
2003	3,994.92	2,046	2,238	1,757	20.16	87
2004	109,547.14	54,346	59,447	50,100	20.48	2,446
2005	15,362.23	7,391	8,085	7,277	20.67	352
2006	271,006.84	125,530	137,313	133,694	21.05	6,351
2007	203,116.92	90,651	99,161	103,956	21.30	4,881
2008	443,406.29	189,955	207,786	235,620	21.57	10,924
2009	6,863.63	2,811	3,075	3,789	21.87	173
2010	203.97	79	86	118	22.20	5
2011	18,910.41	6,997	7,654	11,256	22.42	502
2012	12,614.29	4,405	4,818	7,796	22.68	344
2013	89,104.35	29,155	31,892	57,212	22.96	2,492
2015	20,650.50	5,811	6,357	14,294	23.41	611
2023	15,650.74	808	884	14,767	24.51	602
2024	236,262.69	3,190	3,489	232,774	24.36	9,556
	1,744,828.87	717,736	785,110	959,719		44,507

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.55

PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1926	653.42	641	605	48	1.02	47
1934	391.52	369	348	44	3.17	14
1935	128.05	120	113	15	3.43	4
1937	22,511.68	20,915	19,741	2,771	3.90	711
1938	145.79	135	127	19	4.13	5
1940	427.87	392	370	58	4.57	13
1941	32.37	30	28	4	4.78	1
1942	572.30	520	491	81	5.00	16
1948	20,508.86	18,137	17,119	3,390	6.36	533
1949	25,655.00	22,581	21,314	4,341	6.59	659
1950	73.85	65	61	13	6.83	2
1952	12,244.29	10,615	10,019	2,225	7.32	304
1953	83,449.39	71,948	67,910	15,539	7.58	2,050
1954	18,684.13	16,021	15,122	3,562	7.84	454
1956	35,797.62	30,343	28,640	7,158	8.38	854
1959	8,431.19	7,012	6,618	1,813	9.26	196
1960	1,412.70	1,167	1,102	311	9.58	32
1962	792.58	645	609	184	10.25	18
1967	496.53	387	365	132	12.18	11
1970	40,341.91	30,418	28,711	11,631	13.53	860
1971	166.76	124	117	50	14.01	4
1972	6,122.50	4,507	4,254	1,868	14.51	129
1974	77,931.99	55,912	52,774	25,158	15.54	1,619
1975	875.46	619	584	291	16.09	18
1977	2,026.45	1,529	1,443	583	15.33	38
1979	160.41	117	110	50	16.56	3
1981	4,022.92	2,865	2,704	1,319	17.44	76
1982	43,067.23	30,147	28,455	14,612	18.07	809
1983	42,407.28	29,155	27,519	14,888	18.71	796
1984	5,284.91	3,566	3,366	1,919	19.36	99
1985	27,434.30	18,266	17,241	10,193	19.66	518
1986	15,814.31	10,320	9,741	6,073	20.32	299
1987	8,037.69	5,138	4,850	3,188	20.97	152
1988	2,100.43	1,314	1,240	860	21.64	40
1989	49,368.92	30,382	28,677	20,692	21.98	941
1990	36,627.90	22,024	20,788	15,840	22.65	699
1991	31,960.30	18,761	17,708	14,252	23.33	611
1992	75,494.17	43,228	40,802	34,692	24.01	1,445
1993	52,246.53	29,148	27,512	24,735	24.70	1,001
1994	61,709.98	33,694	31,803	29,907	25.08	1,192
1995	41,456.22	22,005	20,770	20,686	25.78	802
1996	15,565.75	8,023	7,573	7,993	26.48	302
1997	45,828.13	22,909	21,623	24,205	27.18	891

PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1998	105,667.70	51,428	48,542	57,126	27.60	2,070
1999	278,086.71	130,868	123,523	154,564	28.31	5,460
2000	598,992.42	272,122	256,850	342,142	29.03	11,786
2001	5,364.07	2,348	2,216	3,148	29.75	106
2002	359,928.06	152,394	143,841	216,087	30.19	7,158
2004	40,349.59	15,704	14,823	25,527	31.65	807
2005	57,361.37	21,442	20,239	37,122	32.11	1,156
2008	4,056.99	1,299	1,226	2,831	34.34	82
2009	6,650.66	2,017	1,904	4,747	34.84	136
2010	500,623.36	142,578	134,576	366,047	35.58	10,288
2011	21,564.37	5,764	5,441	16,123	36.09	447
2013	67,515.83	15,529	14,657	52,859	37.38	1,414
2014	46,178.98	9,716	9,171	37,008	38.14	970
2015	33,682.52	6,454	6,092	27,591	38.68	713
2016	3,478.80	599	565	2,914	39.23	74
2017	43,929.26	6,704	6,328	37,601	39.78	945
2018	23,260.96	3,084	2,911	20,350	40.34	504
2019	4,053,777.39	454,428	428,925	3,624,852	40.92	88,584
2020	510,998.92	46,859	44,229	466,770	41.29	11,305
2021	44,843.19	3,166	2,988	41,855	41.68	1,004
2023	37,850.30	1,177	1,111	36,739	41.58	884
	7,762,623.04	1,971,894	1,861,225	5,901,398		165,161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.13



PEOPLES GAS COMPANY LLC

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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1957	241.45	219	241			
1962	90.74	80	91			
1967	449.41	385	449			
1970	578.21	484	578			
1972	387.64	319	384	4	7.95	1
1974	1,708.01	1,380	1,663	45	8.64	5
1975	63,725.61	50,966	61,416	2,310	9.01	256
1980	9,069.46	7,371	8,882	187	10.18	18
1984	2,302.36	1,776	2,140	162	11.92	14
1985	11,019.54	8,373	10,090	930	12.38	75
1986	68,951.24	51,582	62,159	6,792	12.85	529
1987	75,197.66	55,338	66,685	8,513	13.34	638
1988	3,259.81	2,358	2,841	419	13.84	30
1990	8,274.81	5,739	6,916	1,359	15.09	90
1994	9,408.14	5,988	7,216	2,192	17.23	127
1997	26,200.96	15,375	18,527	7,674	19.13	401
1998	18,383.40	10,486	12,636	5,747	19.71	292
1999	29,247.16	16,194	19,514	9,733	20.29	480
2000	130,655.48	70,097	84,470	46,185	20.88	2,212
2004	8,475.13	3,914	4,717	3,758	23.50	160
2006	5,100.56	2,159	2,602	2,499	24.75	101
2007	36,267.51	14,630	17,630	18,638	25.39	734
2008	19,856.93	7,609	9,169	10,688	26.03	411
2011	236,514.78	75,685	91,203	145,312	27.98	5,193
2015	9,608.12	2,211	2,664	6,944	30.67	226
2021	43,398.37	3,711	4,472	38,926	33.87	1,149
2022	37,188.38	2,216	2,671	34,517	34.20	1,009
2024	32,439.75	324	390	32,050	33.11	968
	888,000.62	416,969	502,416	385,585		15,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 1.70

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
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	653	653			
1904	1,957.65	1,958	1,958			
1905	10,813.71	10,814	10,814			
1906	8,762.83	8,763	8,763			
1907	1,025.44	1,025	1,025			
1908	3,822.09	3,822	3,822			
1909	9,228.94	9,229	9,229			
1910	2,050.88	2,051	2,051			
1911	2,050.88	2,051	2,051			
1912	8,110.28	8,110	8,110			
1913	7,727.12	7,727	7,727			
1914	9,272.66	9,273	9,273			
1915	13,452.13	13,452	13,452			
1916	2,027.54	2,028	2,028			
1917	2,983.09	2,983	2,983			
1918	1,118.66	1,116	1,119			
1919	932.22	927	932			
1920	372.89	370	373			
1921	466.11	461	466			
1922	6,570.33	6,479	6,570			
1923	4,505.92	4,432	4,506			
1924	10,189.22	9,990	10,189			
1925	9,051.28	8,847	9,051			
1926	10,325.40	10,060	10,325			
1927	559.33	543	559			
1928	93.22	90	93			
1929	2,050.88	1,978	2,051			
1930	488.65	470	489			
1931	93.22	89	93			
1933	53.13	50	53			
1934	52.63	50	53			
1935	3,822.09	3,605	3,822			
1936	1,305.10	1,226	1,305			
1937	3,076.31	2,878	3,076			
1938	1,272.58	1,186	1,273			
1939	5,331.41	4,947	5,331			
1940	105.22	97	105			

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1941	2,620.80	2,411	2,605	16	5.60	3
1942	1,137.28	1,042	1,126	11	5.88	2
1943	853.78	779	842	12	6.17	2
1944	489.44	444	480	9	6.47	1
1945	79.23	72	78	1	6.78	
1946	1,182.16	1,062	1,147	35	7.09	5
1947	684.32	612	661	23	7.42	3
1948	90.72	81	88	3	7.76	
1949	1,862.56	1,647	1,779	84	8.12	10
1950	5,539.76	4,868	5,260	280	8.49	33
1951	5,307.52	4,634	5,007	301	8.88	34
1952	572.32	496	536	36	9.29	4
1953	313.96	270	292	22	9.72	2
1954	1,875.50	1,603	1,732	144	10.17	14
1955	2,017.97	1,711	1,849	169	10.64	16
1956	3,933.97	3,308	3,574	360	11.14	32
1957	3,389.26	2,825	3,052	337	11.66	29
1959	3,399.11	2,779	3,003	396	12.77	31
1960	808.64	654	707	102	13.35	8
1961	9,275.02	7,425	8,022	1,253	13.96	90
1962	4,755.09	3,764	4,067	688	14.59	47
1963	26,678.10	20,874	22,553	4,125	15.23	271
1964	15,046.30	11,631	12,566	2,480	15.89	156
1965	70,676.22	53,956	58,296	12,380	16.56	748
1966	28,093.08	21,174	22,877	5,216	17.24	303
1967	7,076.96	5,264	5,687	1,390	17.93	78
1968	8,527.45	6,258	6,761	1,766	18.63	95
1969	19,661.40	14,229	15,373	4,288	19.34	222
1970	6,915.20	4,934	5,331	1,584	20.06	79
1971	2,472.96	1,738	1,878	595	20.79	29
1972	4,981.44	3,449	3,726	1,255	21.53	58
1973	1,575.40	1,074	1,160	415	22.28	19
1974	4,088.00	2,742	2,963	1,125	23.04	49
1975	1,428.00	942	1,018	410	23.81	17
1976	960.20	652	704	256	22.75	11
1977	280.00	188	203	77	23.25	3
1978	1,344.00	881	952	392	24.25	16
1979	12,868.80	8,312	8,981	3,888	24.76	157
1980	39,489.72	24,942	26,948	12,542	25.76	487
1981	3,724.00	2,315	2,501	1,223	26.28	47
1982	17,016.00	10,332	11,163	5,853	27.28	215
1983	8,078.19	4,822	5,210	2,868	27.80	103
1984	55,490.60	32,318	34,917	20,574	28.80	714

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1985	14,290.20	8,115	8,768	5,522	29.80	185
1986	62,305.05	34,716	37,508	24,797	30.33	818
1987	194,908.23	105,757	114,263	80,645	31.33	2,574
1988	115,525.78	61,414	66,354	49,172	31.86	1,543
1989	123,238.75	63,714	68,839	54,400	32.86	1,656
1990	185,551.25	93,184	100,679	84,872	33.86	2,507
1991	32,183.75	15,799	17,070	15,114	34.40	439
1992	3,906.25	1,860	2,010	1,896	35.40	54
1993	44,606.25	20,577	22,232	22,374	36.40	615
1994	37,950.00	17,059	18,431	19,519	36.95	528
1995	63,750.00	27,706	29,934	33,816	37.95	891
1996	27,606.25	11,586	12,518	15,088	38.95	387
1997	31,875.00	12,903	13,941	17,934	39.95	449
1999	23,468.75	8,859	9,572	13,897	41.50	335
2000	48,556.25	17,602	19,018	29,538	42.50	695
2001	13,687.50	4,756	5,139	8,548	43.50	197
2002	15,664.48	5,208	5,627	10,037	44.50	226
2003	33,083.71	10,504	11,349	21,735	45.50	478
2004	52,145.60	15,774	17,043	35,103	46.50	755
2005	15,277.70	4,421	4,777	10,501	47.06	223
2006	24,609.40	6,750	7,293	17,316	48.06	360
2007	51,227.20	13,278	14,346	36,881	49.06	752
2008	133,150.55	32,502	35,115	98,036	50.06	1,958
2009	24,419.44	5,592	6,042	18,377	51.06	360
2010	43,311.35	9,264	10,009	33,302	52.06	640
2011	71,040.95	14,123	15,258	55,783	53.06	1,051
2012	12,523.32	2,301	2,486	10,037	54.06	186
2014	7,764.10	1,192	1,288	6,476	56.06	116
2018	42,779.04	4,008	4,330	38,449	59.62	645
	2,091,602.96	1,058,632	1,133,451	958,152		25,866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 1.24

PEOPLES GAS COMPANY LLC

ACCOUNT 366.10 COMPRESSOR 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)
RUBRIGHT						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2008	596,565.77	248,828	254,632	341,934	22.59	15,137
2011	3,201.69	1,176	1,203	1,998	22.67	88
	599,767.46	250,004	255,835	343,932		15,225
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1920	182.35	182	182			
1954	2,718.88	2,266	2,319	400	9.17	44
1955	5,528.42	4,573	4,680	848	9.50	89
1964	8,289.98	6,346	6,494	1,796	12.90	139
1991	6,596.96	3,807	3,896	2,701	24.30	111
1995	13,450.00	7,061	7,226	6,224	26.39	236
1996	34,710.81	17,696	18,110	16,601	27.08	613
1997	18,500.00	9,198	9,413	9,087	27.48	331
1999	1,169.44	547	560	610	28.60	21
2001	7,210.91	3,157	3,231	3,980	29.75	134
2007	2,209.21	755	773	1,437	33.09	43
	100,566.96	55,588	56,884	43,683		1,761
	700,334.42	305,592	312,719	387,615		16,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 2.43

PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
FENCING						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	12,047.99	12,048	12,048			
1985	957.93	958	958			
1986	494.00	494	494			
1987	4,188.49	4,188	4,188			
1995	1,205.33	1,004	1,139	66	5.83	11
2002	3,077.66	1,949	2,211	867	12.83	68
2003	3,462.31	2,094	2,375	1,087	13.83	79
2006	4,144.29	2,151	2,440	1,704	16.83	101
2007	223.16	109	124	100	17.83	6
2011	11,451.64	4,308	4,887	6,565	21.83	301
	41,252.80	29,303	30,864	10,389		566
OTHER						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1936	175.78	172	176			
1950	286.99	263	277	10	4.66	2
1954	485.31	435	458	27	5.71	5
1957	342.18	301	317	25	6.56	4
1963	140.44	119	125	15	8.52	2
1964	366.21	307	324	43	8.90	5
1965	9.51	8	8	1	9.29	
1966	4,177.04	3,440	3,625	552	9.70	57
1967	101.27	83	87	14	10.12	1
1968	110.94	90	95	16	10.56	2
1971	989.90	774	816	174	11.99	15
1984	607.62	420	443	165	17.97	9
1993	4,489.56	2,546	2,683	1,807	23.78	76
1997	1,114.92	563	593	522	26.60	20
	13,397.67	9,521	10,028	3,370		198

PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
I.U.P. METERING SITE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1963	5,315.62	4,712	4,963	352	7.83	45
1987	14,694.98	12,137	12,784	1,911	7.83	244
	20,010.60	16,849	17,747	2,264		289
	74,661.07	55,673	58,639	16,023		1,053
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.2	1.41

PEOPLES GAS COMPANY LLC

ACCOUNT 366.30 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1964	948.40	864	904	44	3.55	12
1989	6,269.91	4,785	5,008	1,262	10.92	116
1990	3,452.63	2,595	2,716	737	11.29	65
1991	4,259.48	3,136	3,282	977	11.88	82
1992	6,560.01	4,748	4,969	1,591	12.28	130
1993	1,344.70	951	995	350	12.89	27
1996	4,261.43	2,809	2,940	1,321	14.57	91
1998	1,713.94	1,072	1,122	592	15.67	38
2003	3,060.34	1,620	1,695	1,365	18.83	72
2010	5,254.57	1,987	2,080	3,175	23.29	136
2011	7,667.97	2,716	2,842	4,826	24.01	201
	44,793.38	27,283	28,553	16,240		970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 2.17



PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1905	21,399.34	19,901	21,399			
1906	17,667.82	16,377	17,668			
1907	6,103.07	5,639	6,103			
1908	14,408.39	13,271	14,408			
1909	19,926.67	18,295	19,927			
1910	347.77	318	348			
1911	16,849.18	15,371	16,849			
1912	17,638.52	16,042	17,639			
1913	1,817.14	1,647	1,817			
1914	36,258.69	32,763	36,259			
1915	24,808.55	22,344	24,809			
1916	21,226.97	19,053	21,227			
1917	28,425.83	25,428	28,426			
1918	82.57	74	83			
1919	5,684.07	5,050	5,684			
1920	34.69	31	35			
1921	152.71	135	153			
1923	991.01	868	991			
1924	37,770.00	32,961	37,770			
1925	87,497.36	76,064	87,497			
1926	128,066.71	110,906	128,067			
1927	33,061.01	28,521	33,061			
1928	1,889.53	1,623	1,888	2	10.56	
1929	23,513.03	20,118	23,398	115	10.83	11
1930	1,579.62	1,346	1,565	15	11.09	1
1931	252.60	214	249	4	11.37	
1932	5,153.09	4,353	5,063	90	11.65	8
1933	1,885.23	1,585	1,843	42	11.94	4
1934	127.40	107	124	3	12.24	
1935	47,931.14	39,917	46,424	1,507	12.54	120
1936	25,994.15	21,541	25,053	941	12.85	73
1937	35,834.77	29,542	34,358	1,477	13.17	112
1938	33,386.12	27,372	31,834	1,552	13.51	115
1939	56,945.04	46,429	53,998	2,947	13.85	213
1940	3,880.40	3,146	3,659	221	14.20	16
1941	24,555.85	19,789	23,015	1,541	14.56	106
1942	23,243.85	18,617	21,652	1,592	14.93	107
1943	13,634.96	10,852	12,621	1,014	15.31	66
1944	11,001.21	8,698	10,116	885	15.70	56
1945	3,895.54	3,059	3,558	338	16.11	21
1946	2,621.11	2,043	2,376	245	16.53	15
1947	5,639.72	4,365	5,077	563	16.95	33
1948	461.52	355	413	49	17.39	3

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1949	19,926.47	15,187	17,663	2,263	17.84	127
1950	66,133.18	49,988	58,137	7,996	18.31	437
1951	69,312.22	51,956	60,426	8,886	18.78	473
1952	8,065.81	5,993	6,970	1,096	19.27	57
1953	9,468.21	6,972	8,109	1,359	19.77	69
1954	95,576.32	69,732	81,099	14,477	20.28	714
1955	322,766.15	233,253	271,277	51,489	20.80	2,475
1956	132,890.06	95,096	110,598	22,292	21.33	1,045
1957	277,646.77	196,685	228,748	48,899	21.87	2,236
1958	163,612.10	114,704	133,403	30,209	22.42	1,347
1959	295,287.21	204,773	238,154	57,133	22.99	2,485
1960	75,206.86	51,582	59,991	15,216	23.56	646
1961	441,889.02	299,601	348,441	93,448	24.15	3,869
1962	223,126.07	149,523	173,898	49,228	24.74	1,990
1963	1,094,435.22	724,516	842,624	251,811	25.35	9,933
1964	312,368.84	204,249	237,545	74,824	25.96	2,882
1965	187,515.09	121,060	140,795	46,720	26.58	1,758
1966	746,991.05	475,886	553,463	193,528	27.22	7,110
1967	345,321.80	217,045	252,427	92,895	27.86	3,334
1968	213,806.57	132,532	154,137	59,670	28.51	2,093
1969	690,164.11	421,739	490,489	199,675	29.17	6,845
1970	387,673.56	233,484	271,546	116,128	29.83	3,893
1971	195,665.94	116,069	134,990	60,676	30.51	1,989
1972	396,471.73	231,591	269,344	127,128	31.19	4,076
1973	494,658.36	284,394	330,755	163,903	31.88	5,141
1974	619,511.11	350,395	407,515	211,996	32.58	6,507
1975	304,038.03	169,085	196,649	107,389	33.29	3,226
1976	441,292.74	272,057	316,407	124,886	29.96	4,168
1977	464,643.53	282,689	328,772	135,872	30.36	4,475
1978	591,770.22	352,458	409,914	181,856	31.35	5,801
1979	767,237.62	450,522	523,964	243,274	31.75	7,662
1980	388,850.13	224,989	261,666	127,184	32.17	3,953
1981	613,630.79	347,008	403,576	210,055	33.17	6,333
1982	788,425.85	438,838	510,376	278,050	33.59	8,278
1983	690,386.93	377,987	439,605	250,782	34.02	7,372
1984	2,729,371.03	1,458,030	1,695,712	1,033,659	35.02	29,516
1985	1,237,918.07	649,659	755,564	482,354	35.46	13,603
1986	1,285,278.81	657,292	764,441	520,838	36.46	14,285
1987	2,535,084.72	1,272,106	1,479,479	1,055,606	36.90	28,607
1988	427,153.19	210,117	244,369	182,784	37.36	4,893
1989	1,433,268.59	685,532	797,285	635,984	38.36	16,579
1990	4,741,140.29	2,219,328	2,581,114	2,160,026	38.82	55,642
1991	1,172,016.62	536,432	623,879	548,138	39.30	13,948

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1992	700,524.54	313,205	364,262	336,263	39.78	8,453
1993	1,374,605.17	595,479	692,551	682,054	40.78	16,725
1994	1,004,540.87	424,218	493,372	511,169	41.26	12,389
1995	953,413.52	392,044	455,953	497,461	41.76	11,912
1996	1,031,866.37	409,857	476,670	555,196	42.75	12,987
1997	1,612,808.48	622,222	723,654	889,154	43.25	20,558
1998	1,210,381.16	452,925	526,759	683,622	43.76	15,622
1999	1,639,050.44	589,894	686,056	952,994	44.76	21,291
2000	1,488,152.73	517,877	602,299	885,854	45.28	19,564
2001	1,464,341.71	491,872	572,055	892,287	45.80	19,482
2002	1,086,619.57	349,240	406,172	680,448	46.80	14,539
2003	1,934,808.41	597,856	695,316	1,239,492	47.33	26,188
2004	1,882,573.95	557,995	648,957	1,233,617	47.86	25,776
2005	2,666,467.61	756,477	879,795	1,786,673	48.40	36,915
2006	2,842,310.80	764,297	888,890	1,953,421	49.40	39,543
2007	2,543,924.33	650,736	756,816	1,787,108	49.95	35,778
2008	1,868,892.85	453,207	527,087	1,341,806	50.50	26,570
2009	1,031,196.10	236,144	274,639	756,557	51.06	14,817
2010	1,935,160.45	416,640	484,559	1,450,601	51.62	28,102
2011	2,611,591.74	525,975	611,717	1,999,875	52.20	38,312
2012	2,553,167.91	478,464	556,461	1,996,707	52.77	37,838
2013	3,237,377.38	556,829	647,601	2,589,776	53.77	48,164
2014	4,987,053.82	785,960	914,084	4,072,970	54.35	74,940
2015	1,664,901.49	239,579	278,634	1,386,267	54.53	25,422
2016	1,022,475.61	131,899	153,401	869,075	55.13	15,764
2017	3,488,684.01	397,710	462,543	3,026,141	55.72	54,310
2018	229,017.42	22,604	26,289	202,728	56.33	3,599
2019	3,330,954.82	278,801	324,250	3,006,705	56.56	53,160
2020	1,349,288.87	92,156	107,179	1,242,110	56.81	21,864
2021	659,998.51	34,716	40,375	619,624	57.07	10,857
2022	5,709,376.72	208,963	243,027	5,466,350	57.01	95,884
2023	79,182.42	1,829	2,127	77,055	56.47	1,365
2024	3,297,817.21	20,117	23,397	3,274,420	54.31	60,291
	93,833,167.93	29,756,051	34,590,767	59,242,401		1,251,933

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.3 1.33

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
1936	115.49	109	115			
1938	645.68	600	646			
1942	85.33	77	85			
1950	1,347.44	1,138	1,266	81	7.45	11
1952	24,180.19	20,085	22,336	1,844	8.13	227
1954	13,036.61	10,641	11,834	1,203	8.82	136
1955	45,716.15	36,983	41,128	4,588	9.17	500
1956	763.69	612	681	83	9.52	9
1957	55.47	44	49	6	9.88	1
1959	1,643.56	1,281	1,425	219	10.59	21
1963	3,439.75	2,576	2,865	575	12.05	48
1964	40,983.16	30,379	33,783	7,200	12.42	580
1965	745.52	547	608	138	12.79	11
1974	100.72	66	73	28	16.34	2
1975	894.41	582	647	247	16.76	15
1981	21,675.02	15,532	17,273	4,402	17.07	258
1983	16,372.13	11,457	12,741	3,631	17.66	206
1986	4,822.17	3,239	3,602	1,220	18.65	65
1987	9,141.03	6,048	6,726	2,415	19.01	127
1989	3,965.37	2,552	2,838	1,127	19.48	58
1990	32,570.00	20,587	22,894	9,676	19.89	486
1991	15,561.67	9,651	10,733	4,829	20.31	238
1992	1,853.80	1,127	1,253	601	20.74	29
1993	35,430.20	21,201	23,577	11,853	20.92	567
1994	10,094.08	5,907	6,569	3,525	21.38	165
1996	18,165.37	10,182	11,323	6,842	22.09	310
1997	9,526.09	5,201	5,784	3,742	22.59	166
1998	31,383.06	16,752	18,629	12,754	22.85	558
1999	8,674.43	4,519	5,025	3,649	23.14	158
2000	2,369.32	1,197	1,331	1,038	23.68	44
2002	48,950.94	23,330	25,945	23,006	24.34	945
2003	3,461.16	1,597	1,776	1,685	24.71	68
2005	5,267.33	2,261	2,514	2,753	25.48	108
2008	1,304,118.27	491,261	546,315	757,803	26.75	28,329
2009	1,414,984.23	508,545	565,536	849,448	27.03	31,426
2013	40,953.43	11,479	12,765	28,188	28.67	983
2014	1,619,339.69	419,733	466,771	1,152,569	29.05	39,675
2017	23,705.70	4,537	5,045	18,661	30.28	616

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
2019	35,625.34	5,062	5,629	29,996	31.20	961
2020	4,032.72	471	524	3,509	31.55	111
2024	1,030,922.67	10,412	11,579	1,019,344	32.78	31,097
	5,886,718.39	1,719,560	1,912,238	3,974,480		139,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 2.37

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
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	365	365			
1930	196.67	197	197			
1931	253.19	253	253			
1934	42.80	43	43			
1935	1,537.72	1,538	1,538			
1936	968.25	968	968			
1937	1,260.24	1,260	1,260			
1940	1,348.46	1,348	1,348			
1941	94.00	94	94			
1942	656.75	657	657			
1943	318.35	318	318			
1945	9.15	9	9			
1946	135.63	136	136			
1949	4,166.93	4,122	4,167			
1950	99.75	98	100			
1952	211.25	203	211			
1954	10,839.26	10,249	10,839			
1955	90.83	85	91			
1957	337.27	312	337			
1958	1,847.59	1,697	1,848			
1959	38.21	35	38			
1960	884.83	802	885			
1961	373.16	336	373			
1962	560.55	501	561			
1964	231.77	204	232			
1965	945.68	826	946			
1966	8,900.74	7,713	8,901			
1967	3,415.48	2,935	3,415			
1968	4,168.50	3,551	4,168			
1969	868.00	733	868			
1970	5,699.46	4,768	5,687	12	6.21	2
1971	2,117.76	1,755	2,093	25	6.51	4
1972	6,966.24	5,716	6,818	148	6.82	22

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
1973	8,334.26	6,771	8,076	258	7.13	36
1974	12,042.38	9,681	11,547	495	7.45	66
1975	4,881.53	3,882	4,630	252	7.78	32
1976	7,081.83	6,140	7,082			
1977	6,123.52	5,256	6,124			
1978	20,134.35	17,104	20,134			
1979	74,339.02	62,787	74,339			
1980	194,335.36	162,231	193,553	782	8.74	89
1981	69,022.30	56,909	67,896	1,126	9.19	123
1982	42,048.53	34,396	41,037	1,012	9.38	108
1983	27,424.78	22,129	26,401	1,024	9.85	104
1984	67,634.84	54,061	64,498	3,137	10.09	311
1985	93,834.27	73,866	88,127	5,707	10.59	539
1986	31,882.80	24,824	29,617	2,266	10.85	209
1987	64,465.67	49,355	58,884	5,582	11.38	491
1988	16,296.76	12,319	14,697	1,600	11.68	137
1989	238.56	178	212	27	12.00	2
1990	39,196.58	28,661	34,195	5,002	12.56	398
1991	36,258.65	26,095	31,133	5,126	12.92	397
1992	38,349.98	27,140	32,380	5,970	13.29	449
1993	106,920.74	73,978	88,261	18,660	13.88	1,344
1994	129,071.80	87,614	104,529	24,543	14.28	1,719
1995	85,779.26	57,043	68,056	17,723	14.69	1,206
1996	58,774.50	38,239	45,622	13,152	15.13	869
1997	462,788.19	294,194	350,994	111,794	15.57	7,180
1998	395,944.17	244,496	291,700	104,244	16.21	6,431
1999	132,505.09	79,702	95,090	37,415	16.67	2,244
2000	134,722.55	78,786	93,997	40,726	17.16	2,373
2001	64,325.28	36,511	43,560	20,765	17.65	1,176
2002	191,744.07	105,843	126,278	65,466	17.99	3,639
2003	141,856.82	75,666	90,275	51,582	18.52	2,785
2004	258,883.44	133,118	158,819	100,064	19.05	5,253
2005	129,863.58	64,218	76,616	53,248	19.59	2,718
2006	247,923.83	118,012	140,796	107,128	20.00	5,356
2007	389,383.89	177,793	212,119	177,265	20.43	8,677
2008	493,310.06	214,541	255,962	237,348	21.01	11,297
2009	412,363.32	170,718	203,678	208,685	21.47	9,720
2010	686,279.00	269,296	321,289	364,990	21.94	16,636
2011	416,687.25	154,716	184,587	232,100	22.29	10,413
2012	286,214.21	99,603	118,833	167,381	22.80	7,341
2013	400,936.82	130,304	155,462	245,475	23.20	10,581
2014	124,307.75	37,404	44,626	79,682	23.62	3,373
2015	525,167.28	145,366	173,431	351,736	23.95	14,686

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
2016	318,734.49	80,162	95,639	223,095	24.30	9,181
2017	155,947.50	35,213	42,011	113,936	24.58	4,635
2019	15,551.67	2,667	3,182	12,370	24.95	496
2020	37,949.38	5,423	6,470	31,479	24.99	1,260
2021	33,417.38	3,776	4,505	28,912	24.85	1,163
2023	27,221.16	1,448	1,728	25,493	23.73	1,074
2024	412,767.52	6,357	7,584	405,184	21.27	19,050
	8,191,709.94	3,760,313	4,480,519	3,711,191		177,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.17



PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1892	33.70	34	34			
1899	33.70	34	34			
1901	67.41	67	67			
1902	33.70	34	34			
1903	67.41	67	67			
1904	67.41	67	67			
1905	67.41	67	67			
1906	67.41	67	67			
1910	67.41	67	67			
1912	67.41	67	67			
1913	33.70	34	34			
1915	134.82	135	135			
1916	101.11	101	101			
1917	67.41	67	67			
1918	101.11	101	101			
1919	134.82	134	135			
1920	67.41	67	67			
1921	67.41	67	67			
1924	67.41	66	67			
1925	134.82	132	135			
1926	134.82	131	135			
1929	168.53	163	169			
1930	101.11	97	101			
1931	67.41	65	67			
1932	134.83	129	135			
1933	33.70	32	34			
1934	134.82	128	135			
1935	67.41	64	67			
1936	33.70	32	34			
1937	269.65	252	270			
1938	37.50	35	38			
1939	2.25	2	2			
1940	58.24	54	58			
1941	141.68	130	142			
1943	18.00	16	18			
1944	7.28	7	7			
1946	117.71	106	118			
1947	3.92	4	4			
1948	88.48	79	88			
1949	119.90	106	120			
1950	26.88	24	27			
1951	467.20	408	467			
1952	53.08	46	53			

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1953	199.36	172	199			
1954	392.00	335	392			
1955	72.80	62	73			
1956	375.20	315	375			
1957	448.00	373	445	3	11.66	
1958	4,158.55	3,434	4,099	60	12.20	5
1959	257.60	211	252	6	12.77	
1960	112.00	91	109	3	13.35	
1961	604.80	484	578	27	13.96	2
1962	644.00	510	609	35	14.59	2
1963	840.00	657	784	56	15.23	4
1964	4,266.88	3,298	3,937	330	15.89	21
1965	2,598.40	1,984	2,368	230	16.56	14
1966	3,109.60	2,344	2,798	312	17.24	18
1967	6,719.55	4,998	5,966	754	17.93	42
1968	5,420.80	3,978	4,748	673	18.63	36
1969	4,416.01	3,196	3,815	601	19.34	31
1970	5,693.00	4,062	4,849	844	20.06	42
1971	9,401.80	6,609	7,889	1,513	20.79	73
1972	2,688.00	1,861	2,221	467	21.53	22
1973	6,438.52	4,389	5,239	1,200	22.28	54
1974	1,699.60	1,140	1,361	339	23.04	15
1975	448.00	296	353	95	23.81	4
1976	5,672.80	3,853	4,599	1,074	22.75	47
1977	2,292.64	1,536	1,833	460	23.25	20
1978	1,120.00	734	876	244	24.25	10
1979	1,297.20	838	1,000	297	24.76	12
1980	1,820.00	1,150	1,373	447	25.76	17
1981	2,469.60	1,535	1,832	638	26.28	24
1982	2,902.20	1,762	2,103	799	27.28	29
1983	6,537.44	3,902	4,658	1,879	27.80	68
1984	2,226.00	1,296	1,547	679	28.80	24
1985	4,077.60	2,316	2,765	1,313	29.80	44
1986	4,854.23	2,705	3,229	1,625	30.33	54
1987	33,826.34	18,354	21,909	11,917	31.33	380
1988	21,831.50	11,606	13,854	7,978	31.86	250
1989	33,538.13	17,339	20,697	12,841	32.86	391
1990	15,258.75	7,663	9,147	6,112	33.86	181
1991	16,245.00	7,975	9,520	6,725	34.40	195
1992	51,887.50	24,704	29,488	22,400	35.40	633
1993	54,150.00	24,979	29,817	24,333	36.40	668
1994	14,887.50	6,692	7,988	6,900	36.95	187
1995	31,322.50	13,613	16,249	15,074	37.95	397

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1996	11,575.00	4,858	5,799	5,776	38.95	148
1997	21,418.75	8,670	10,349	11,070	39.95	277
1998	37,106.25	14,468	17,270	19,836	40.95	484
1999	49,683.75	18,756	22,389	27,295	41.50	658
2000	19,871.25	7,203	8,598	11,273	42.50	265
2001	27,041.25	9,397	11,217	15,824	43.50	364
2002	31,151.64	10,358	12,364	18,788	44.50	422
2003	55,747.77	17,700	21,128	34,620	45.50	761
2004	45,724.62	13,832	16,511	29,214	46.50	628
2005	80,066.42	23,171	27,659	52,407	47.06	1,114
2006	137,562.35	37,733	45,041	92,521	48.06	1,925
2007	134,486.10	34,859	41,610	92,876	49.06	1,893
2008	39,166.78	9,561	11,413	27,754	50.06	554
2009	15,501.94	3,550	4,237	11,265	51.06	221
2010	43,716.72	9,351	11,162	32,555	52.06	625
2011	34,165.65	6,792	8,107	26,059	53.06	491
2012	64,213.52	11,796	14,080	50,134	54.06	927
2014	1,150.00	177	211	939	56.06	17
2017	41,405.55	4,509	5,383	36,023	58.62	615
	1,263,747.80	449,677	536,240	727,508		16,405
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.3 1.30

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
BUTLER METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1966	62,627.19	62,627	62,627			
1969	216.05	216	216			
1972	1,191.68	1,192	1,192			
	64,034.92	64,035	64,035			
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1905	16.45	16	16			
1906	9.06	9	9			
1907	37.98	38	38			
1909	15.21	15	15			
1910	4.72	5	5			
1911	33.12	33	33			
1912	9.35	9	9			
1913	95.24	95	95			
1914	12.62	13	13			
1915	6.69	7	7			
1917	11.15	11	11			
1922	14.36	14	14			
1925	24.94	25	25			
1927	25.26	25	25			
1929	14.76	14	15			
1930	28.91	28	29			
1933	10.25	10	10			
1938	150.88	139	151			
1939	51.18	47	51			
1940	98.28	89	98			
1947	28.12	25	28			
1948	116.20	101	116			
1950	461.47	395	461			
1951	1,392.53	1,185	1,383	9	8.20	1
1952	516.23	436	509	7	8.52	1
1953	929.97	780	910	20	8.84	2
1954	1,769.94	1,475	1,722	48	9.17	5
1955	521.75	432	504	18	9.50	2
1956	1,303.08	1,070	1,249	54	9.84	5
1958	541.44	438	511	30	10.55	3

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1959	973.42	780	910	63	10.92	6
1960	286.15	227	265	21	11.30	2
1961	644.36	508	593	51	11.68	4
1962	1,520.68	1,187	1,385	135	12.08	11
1963	1,452.79	1,123	1,311	142	12.48	11
1964	991.43	759	886	106	12.90	8
1965	3,619.01	2,742	3,200	419	13.33	31
1966	1,948.63	1,461	1,705	243	13.76	18
1967	1,407.58	1,044	1,219	189	14.21	13
1968	2,037.03	1,494	1,744	293	14.67	20
1969	2,077.44	1,506	1,758	320	15.14	21
1970	3,571.69	2,557	2,985	587	15.62	38
1971	3,094.39	2,188	2,554	541	16.11	34
1972	3,946.90	2,755	3,216	731	16.61	44
1973	4,743.32	3,267	3,813	930	17.12	54
1974	1,194.53	811	947	248	17.64	14
1976	4,604.62	3,416	3,987	617	16.77	37
1977	2,055.15	1,503	1,754	301	17.35	17
1978	1,569.53	1,138	1,328	241	17.53	14
1979	1,874.93	1,338	1,562	313	18.13	17
1980	1,468.22	1,031	1,203	265	18.73	14
1981	1,720.14	1,188	1,387	334	19.33	17
1982	4,441.79	3,034	3,541	901	19.56	46
1983	9,477.52	6,359	7,422	2,055	20.18	102
1984	10,461.18	6,891	8,043	2,418	20.81	116
1985	7,785.19	5,062	5,908	1,877	21.07	89
1986	10,611.93	6,764	7,895	2,717	21.71	125
1987	14,324.57	8,944	10,439	3,885	22.36	174
1988	21,400.43	13,157	15,357	6,044	22.66	267
1989	19,922.57	11,981	13,984	5,938	23.31	255
1990	10,015.02	5,920	6,910	3,105	23.64	131
1991	24,231.26	13,984	16,322	7,909	24.30	325
1992	32,516.56	18,304	21,364	11,152	24.98	446
1993	43,283.63	23,875	27,867	15,417	25.33	609
1994	13,280.34	7,132	8,324	4,956	26.01	191
1995	25,362.69	13,315	15,541	9,822	26.39	372
1996	17,269.28	8,804	10,276	6,993	27.08	258
1997	8,184.62	4,069	4,749	3,435	27.48	125
1998	19,649.72	9,461	11,043	8,607	28.18	305
1999	16,970.92	7,944	9,272	7,699	28.60	269
2000	17,142.11	7,747	9,042	8,100	29.31	276
2001	25,376.64	11,110	12,967	12,409	29.75	417

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2002	29,931.02	12,607	14,715	15,216	30.46	500
2003	42,981.97	17,468	20,388	22,593	30.92	731
2004	46,149.77	17,961	20,964	25,186	31.65	796
2005	49,610.68	18,544	21,644	27,966	32.11	871
2006	39,081.42	13,987	16,325	22,756	32.59	698
2007	26,073.46	8,907	10,396	15,677	33.09	474
2008	38,340.96	12,396	14,468	23,872	33.84	705
2009	31,185.28	9,555	11,153	20,033	34.34	583
2010	56,250.92	16,257	18,975	37,276	34.85	1,070
2011	49,627.42	13,459	15,709	33,918	35.38	959
2012	89,461.04	22,643	26,429	63,032	35.91	1,755
2013	67,446.85	15,890	18,547	48,900	36.23	1,350
2014	7,695.72	1,667	1,946	5,750	36.78	156
2015	2,004.03	395	461	1,543	37.34	41
2016	4,871.13	867	1,012	3,859	37.71	102
	987,472.72	417,462	487,176	500,297		16,153
	1,051,507.64	481,497	551,211	500,297		16,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 1.54

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1894	261.38	261	261			
1896	6,483.38	6,483	6,483			
1899	1,443.31	1,443	1,443			
1900	2,068.66	2,069	2,069			
1901	1,055.61	1,056	1,056			
1902	6,732.80	6,733	6,733			
1903	8,656.66	8,657	8,657			
1904	9,524.62	9,500	9,525			
1905	6,242.71	6,203	6,243			
1906	3,604.90	3,568	3,605			
1907	141.99	140	142			
1908	2,874.07	2,822	2,874			
1909	3,644.23	3,564	3,644			
1910	0.91	1	1			
1911	4,294.19	4,165	4,294			
1912	6,711.69	6,482	6,712			
1913	14,436.68	13,881	14,437			
1914	3,322.40	3,181	3,322			
1915	529.21	504	529			
1916	1,371.31	1,301	1,371			
1917	3,949.90	3,732	3,950			
1918	7,038.72	6,622	7,039			
1919	7,276.56	6,818	7,277			
1922	141.02	131	141			
1923	5.81	5	5	1	5.02	
1924	2,984.06	2,743	2,976	8	5.25	2
1925	1,163.73	1,066	1,156	8	5.46	1
1926	2,874.23	2,623	2,846	28	5.68	5
1927	1,319.84	1,200	1,302	18	5.90	3
1928	47.29	43	47			
1930	792.54	713	773	20	6.56	3
1931	14.14	13	14			
1936	21.93	19	21	1	7.95	
1937	40,653.87	35,531	38,546	2,108	8.19	257
1938	3,722.73	3,239	3,514	209	8.44	25
1939	2,468.77	2,139	2,320	149	8.69	17
1940	892.02	769	834	58	8.94	6
1941	44.80	38	41	4	9.20	
1942	1,625.27	1,388	1,506	119	9.47	13
1943	659.99	561	609	51	9.74	5
1944	326.48	276	299	27	10.02	3
1945	349.24	294	319	30	10.30	3
1946	3,535.47	2,959	3,210	325	10.60	31

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1947	2,133.03	1,775	1,926	207	10.90	19
1948	3,951.68	3,270	3,547	405	11.22	36
1949	13,241.91	10,891	11,815	1,427	11.54	124
1950	10,818.10	8,841	9,591	1,227	11.88	103
1951	16,132.65	13,100	14,211	1,922	12.22	157
1952	22,030.32	17,767	19,274	2,756	12.58	219
1953	16,822.65	13,471	14,614	2,209	12.95	171
1954	15,554.36	12,362	13,411	2,143	13.34	161
1955	15,480.83	12,208	13,244	2,237	13.74	163
1956	7,877.22	6,162	6,685	1,192	14.15	84
1957	15,800.10	12,259	13,299	2,501	14.57	172
1958	51,556.36	39,651	43,015	8,541	15.01	569
1959	38,086.98	29,028	31,491	6,596	15.46	427
1960	78,678.43	59,409	64,449	14,229	15.92	894
1961	86,522.87	64,692	70,181	16,342	16.40	996
1962	94,703.75	70,095	76,042	18,662	16.89	1,105
1963	197,255.89	144,482	156,740	40,516	17.39	2,330
1964	302,739.91	219,323	237,931	64,809	17.91	3,619
1965	314,788.36	225,486	244,617	70,171	18.44	3,805
1966	361,422.69	255,887	277,597	83,826	18.98	4,417
1967	386,484.76	270,362	293,300	93,185	19.53	4,771
1968	426,594.98	294,679	319,680	106,915	20.10	5,319
1969	601,764.03	410,313	445,125	156,639	20.68	7,574
1970	541,078.82	364,022	394,907	146,172	21.27	6,872
1971	615,773.55	408,590	443,256	172,518	21.87	7,888
1972	435,115.56	284,631	308,780	126,336	22.48	5,620
1973	345,863.35	222,895	241,806	104,057	23.11	4,503
1974	733,042.06	465,313	504,791	228,251	23.74	9,615
1975	283,770.32	177,291	192,333	91,437	24.39	3,749
1976	549,434.19	375,813	407,698	141,736	22.25	6,370
1977	549,807.96	370,845	402,309	147,499	22.76	6,481
1978	781,265.79	519,385	563,451	217,815	23.28	9,356
1979	985,918.47	645,678	700,459	285,459	23.80	11,994
1980	633,383.85	405,619	440,033	193,351	24.80	7,796
1981	773,822.79	487,663	529,038	244,785	25.33	9,664
1982	805,635.20	499,333	541,698	263,937	25.86	10,206
1983	975,206.55	594,193	644,606	330,601	26.40	12,523
1984	1,405,934.94	841,452	912,843	493,092	26.95	18,297
1985	1,010,698.75	593,786	644,164	366,535	27.50	13,329
1986	1,342,126.27	773,467	839,090	503,036	28.06	17,927
1987	3,221,955.96	1,820,083	1,974,504	1,247,452	28.62	43,587
1988	1,353,807.09	744,188	807,327	546,480	29.62	18,450
1989	2,347,730.12	1,263,079	1,370,242	977,488	30.20	32,367



PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1990	1,555,483.59	818,495	887,938	667,546	30.77	21,695
1991	1,886,889.55	970,050	1,052,352	834,538	31.35	26,620
1992	3,117,995.38	1,564,610	1,697,356	1,420,639	31.94	44,478
1993	2,624,756.02	1,284,293	1,393,256	1,231,500	32.53	37,857
1994	2,078,938.94	990,822	1,074,886	1,004,053	33.13	30,306
1995	1,399,044.51	648,877	703,930	695,115	33.72	20,614
1996	1,937,443.20	873,206	947,291	990,152	34.33	28,842
1997	2,782,056.29	1,209,360	1,311,965	1,470,091	35.33	41,610
1998	2,688,164.03	1,132,524	1,228,611	1,459,553	35.94	40,611
1999	2,851,327.58	1,162,486	1,261,115	1,590,213	36.56	43,496
2000	3,071,906.22	1,210,024	1,312,686	1,759,220	37.18	47,316
2001	2,370,346.32	900,495	976,895	1,393,451	37.81	36,854
2002	3,443,410.53	1,259,600	1,366,468	2,076,943	38.44	54,031
2003	2,823,208.20	992,075	1,076,245	1,746,963	39.07	44,714
2004	3,070,201.69	1,034,044	1,121,775	1,948,427	39.71	49,066
2005	3,660,575.25	1,178,705	1,278,710	2,381,865	40.36	59,015
2006	2,734,947.05	839,629	910,865	1,824,082	41.01	44,479
2007	3,114,680.88	908,864	985,975	2,128,706	41.66	51,097
2008	4,043,901.43	1,117,734	1,212,566	2,831,335	42.32	66,903
2009	1,772,465.55	462,436	501,670	1,270,796	42.97	29,574
2010	2,092,866.17	512,961	556,482	1,536,384	43.64	35,206
2011	2,640,745.12	604,995	656,324	1,984,421	44.30	44,795
2012	4,593,957.41	978,054	1,061,035	3,532,922	44.98	78,544
2013	4,790,105.49	941,256	1,021,115	3,768,990	45.65	82,563
2014	4,053,886.38	733,753	796,007	3,257,879	46.01	70,808
2015	2,030,648.69	333,229	361,501	1,669,148	46.70	35,742
2016	2,664,829.10	391,730	424,965	2,239,864	47.39	47,264
2017	4,261,090.14	555,646	602,789	3,658,301	47.78	76,566
2018	2,174,484.24	246,804	267,744	1,906,740	48.18	39,575
2019	2,457,001.96	234,889	254,818	2,202,184	48.89	45,044
2020	4,087,344.60	320,039	347,192	3,740,153	49.03	76,283
2021	8,911,727.94	536,486	582,003	8,329,725	49.46	168,413
2022	8,836,807.53	371,146	402,634	8,434,174	49.38	170,801
2023	3,924,038.28	103,987	112,810	3,811,228	48.92	77,907
2024	8,798,158.88	61,587	66,812	8,731,347	47.29	184,634
	142,282,556.71	41,692,666	45,224,052	97,058,505		2,347,526

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.65

PEOPLES GAS COMPANY LLC

ACCOUNT 376.20 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2013	3,324,759.39	653,315	765,483	2,559,276	45.65	56,063
2014	3,560,016.19	644,363	754,994	2,805,022	46.01	60,965
2015	2,324,822.76	381,503	447,003	1,877,820	46.70	40,210
2016	10,307,413.62	1,515,190	1,775,333	8,532,081	47.39	180,040
2017	7,259,555.42	946,646	1,109,175	6,150,380	47.78	128,723
2018	11,096,299.80	1,259,430	1,475,661	9,620,639	48.18	199,681
2019	5,423,614.23	518,498	607,519	4,816,095	48.89	98,509
2020	7,906,033.03	619,042	725,325	7,180,708	49.03	146,455
2021	7,894,163.89	475,229	556,821	7,337,343	49.46	148,349
2022	9,076,482.66	381,212	446,663	8,629,820	49.38	174,763
2023	6,579,646.42	174,361	204,297	6,375,349	48.92	130,322
2024	4,431,655.23	31,022	36,348	4,395,307	47.29	92,944
	79,184,462.64	7,599,811	8,904,622	70,279,841		1,457,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.2 1.84

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1891	33.73	34	34			
1904	253.05	253	253			
1906	25.53	26	26			
1907	152.63	153	153			
1908	55.65	56	56			
1909	80.40	80	80			
1910	19.55	20	20			
1913	96.06	96	96			
1914	21.22	21	21			
1915	89.54	90	90			
1916	21.52	22	22			
1918	127.99	128	128			
1920	44.62	45	45			
1922	43.13	43	43			
1923	29.83	30	30			
1927	22.71	22	23			
1931	104.19	100	104			
1932	297.26	283	297			
1933	224.14	212	224			
1934	214.50	202	214			
1935	10.63	10	11			
1936	57.95	54	58			
1937	29.65	27	30			
1938	150.39	138	150			
1939	445.24	408	445			
1940	92.63	84	93			
1941	65.32	59	65			
1944	90.17	80	89	1	6.09	
1948	284.55	247	275	10	7.28	1
1949	873.07	753	839	34	7.58	4
1950	912.90	782	872	41	7.89	5
1951	4,568.50	3,887	4,332	236	8.20	29
1952	1,201.71	1,016	1,132	70	8.52	8
1953	2,619.87	2,199	2,451	169	8.84	19
1954	4,325.39	3,604	4,017	308	9.17	34
1955	5,881.53	4,866	5,424	458	9.50	48
1956	6,271.38	5,149	5,739	532	9.84	54
1957	4,592.65	3,741	4,170	423	10.20	41
1958	5,895.96	4,765	5,311	585	10.55	55
1959	10,001.65	8,016	8,934	1,068	10.92	98
1960	10,169.63	8,080	9,006	1,164	11.30	103
1961	10,753.46	8,470	9,441	1,312	11.68	112
1962	11,080.34	8,647	9,638	1,442	12.08	119

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1963	25,384.05	19,624	21,873	3,511	12.48	281
1964	5,003.11	3,830	4,269	734	12.90	57
1965	17,643.62	13,368	14,900	2,744	13.33	206
1966	10,391.43	7,792	8,685	1,706	13.76	124
1967	15,475.32	11,477	12,792	2,683	14.21	189
1968	17,243.72	12,644	14,093	3,151	14.67	215
1969	12,100.01	8,769	9,774	2,326	15.14	154
1970	30,100.81	21,552	24,021	6,080	15.62	389
1971	17,032.78	12,044	13,424	3,609	16.11	224
1972	22,515.59	15,716	17,517	4,999	16.61	301
1973	14,112.93	9,720	10,834	3,279	17.12	192
1974	12,577.87	8,544	9,523	3,055	17.64	173
1975	15,549.25	10,412	11,605	3,944	18.17	217
1976	26,140.50	19,391	21,613	4,528	16.77	270
1977	12,983.01	9,492	10,580	2,403	17.35	139
1978	6,369.92	4,617	5,146	1,224	17.53	70
1979	13,933.65	9,943	11,082	2,852	18.13	157
1980	16,292.92	11,441	12,752	3,541	18.73	189
1981	144,228.60	99,619	111,033	33,196	19.33	1,717
1982	71,211.90	48,645	54,219	16,993	19.56	869
1983	181,898.76	122,054	136,039	45,860	20.18	2,273
1984	136,905.40	90,180	100,513	36,392	20.81	1,749
1985	73,420.24	47,738	53,208	20,212	21.07	959
1986	139,552.48	88,951	99,143	40,409	21.71	1,861
1987	136,229.76	85,062	94,809	41,421	22.36	1,852
1988	93,923.15	57,744	64,360	29,563	22.66	1,305
1989	244,381.85	146,971	163,811	80,571	23.31	3,456
1990	229,111.81	135,428	150,946	78,166	23.64	3,307
1991	225,677.50	130,238	145,161	80,516	24.30	3,313
1992	271,931.72	153,070	170,609	101,323	24.98	4,056
1993	230,075.75	126,910	141,452	88,624	25.33	3,499
1994	98,089.63	52,674	58,709	39,381	26.01	1,514
1995	259,475.16	136,224	151,833	107,642	26.39	4,079
1996	38,301.75	19,526	21,763	16,539	27.08	611
1997	59,962.65	29,813	33,229	26,734	27.48	973
1998	33,394.22	16,079	17,921	15,473	28.18	549
1999	93,440.24	43,739	48,751	44,689	28.60	1,563
2000	138,362.11	62,526	69,690	68,672	29.31	2,343
2001	161,590.89	70,744	78,850	82,741	29.75	2,781
2002	251,620.38	105,983	118,127	133,493	30.46	4,383
2003	227,359.70	92,399	102,986	124,374	30.92	4,022
2004	204,136.71	79,450	88,554	115,583	31.65	3,652
2005	163,287.57	61,037	68,031	95,257	32.11	2,967

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
2006	193,803.70	69,362	77,310	116,494	32.59	3,575
2007	152,272.31	52,016	57,976	94,296	33.09	2,850
2008	55,222.98	17,854	19,900	35,323	33.84	1,044
2009	75,266.36	23,062	25,704	49,562	34.34	1,443
2010	209,071.47	60,422	67,345	141,726	34.85	4,067
2011	206,268.84	55,940	62,350	143,919	35.38	4,068
2012	70,993.06	17,968	20,027	50,966	35.91	1,419
2013	105,207.64	24,787	27,627	77,581	36.23	2,141
2014	191,786.01	41,541	46,301	145,485	36.78	3,956
2015	129,079.48	25,442	28,357	100,722	37.34	2,697
2016	101,732.50	18,108	20,183	81,550	37.71	2,163
2017	372,838.89	59,058	65,825	307,014	38.08	8,062
2018	501,374.15	69,240	77,173	424,201	38.48	11,024
2019	189,914.00	22,372	24,935	164,979	38.69	4,264
2020	263,756.13	25,505	28,427	235,329	38.94	6,043
2021	1,103,961.29	83,239	92,777	1,011,184	38.85	26,028
2022	1,293,186.63	68,668	76,536	1,216,651	38.65	31,479
2023	1,033,659.93	35,041	39,056	994,604	38.04	26,146
2024	2,515,935.74	23,398	26,079	2,489,857	35.64	69,861
	13,046,083.35	3,173,201	3,536,599	9,509,484		276,260
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 2.12

PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
1973	43,205.51	33,337	35,766	7,440	11.42	651
1974	85,046.70	64,857	69,583	15,464	11.87	1,303
1975	109,204.15	82,253	88,247	20,957	12.34	1,698
1976	116,480.36	93,697	100,525	15,955	11.71	1,363
1977	158,804.68	126,583	135,808	22,997	12.01	1,915
1978	176,348.82	138,399	148,485	27,864	12.66	2,201
1979	237,769.50	184,723	198,185	39,584	12.97	3,052
1980	214,049.44	163,555	175,474	38,575	13.64	2,828
1981	213,653.13	161,394	173,156	40,497	13.98	2,897
1982	235,858.24	176,045	188,874	46,984	14.33	3,279
1983	221,752.95	162,501	174,343	47,410	15.01	3,159
1984	283,249.79	204,790	219,714	63,536	15.39	4,128
1985	281,444.35	199,516	214,056	67,388	16.08	4,191
1986	365,619.48	255,349	273,958	91,661	16.48	5,562
1987	575,933.28	393,881	422,585	153,348	17.18	8,926
1988	323,624.50	217,702	233,567	90,058	17.60	5,117
1989	963,174.70	633,384	679,542	283,633	18.31	15,491
1990	987,359.55	637,637	684,105	303,255	18.74	16,182
1991	1,004,059.14	632,758	678,870	325,189	19.46	16,711
1992	1,298,716.53	802,087	860,539	438,178	19.92	21,997
1993	1,419,729.37	853,967	916,200	503,529	20.65	24,384
1994	1,082,215.96	636,559	682,949	399,267	21.12	18,905
1995	1,004,030.24	574,004	615,835	388,195	21.85	17,766
1996	1,114,786.80	621,717	667,025	447,762	22.34	20,043
1997	1,178,152.36	636,909	683,324	494,828	23.09	21,430
1998	1,242,347.00	653,475	701,097	541,250	23.58	22,954
1999	1,147,905.76	583,595	626,125	521,781	24.34	21,437
2000	1,204,591.00	593,863	637,141	567,450	24.85	22,835
2001	1,006,629.25	478,048	512,886	493,743	25.61	19,279
2002	927,862.98	425,704	456,727	471,136	26.14	18,024
2003	1,096,083.31	482,605	517,775	578,308	26.91	21,490
2004	1,164,279.38	493,072	529,005	635,274	27.45	23,143
2005	875,559.05	354,076	379,879	495,680	28.23	17,559
2006	766,249.88	296,539	318,149	448,101	28.78	15,570
2007	901,120.99	331,072	355,199	545,922	29.56	18,468
2008	947,563.28	330,889	355,003	592,560	30.13	19,667
2009	637,834.91	210,868	226,235	411,600	30.71	13,403
2010	570,701.39	177,032	189,933	380,768	31.50	12,088
2011	735,461.05	214,019	229,616	505,845	32.08	15,768
2012	902,341.45	244,805	262,645	639,696	32.68	19,575
2013	2,723,777.46	681,217	730,861	1,992,916	33.48	59,526
2014	2,453,679.25	563,855	604,946	1,848,733	34.08	54,247
2015	1,992,051.82	416,339	446,680	1,545,372	34.69	44,548

PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,715,963.92	322,258	345,743	1,370,221	35.31	38,805
2017	2,139,436.20	355,788	381,716	1,757,720	35.94	48,907
2018	2,932,961.44	424,986	455,957	2,477,004	36.39	68,068
2019	1,836,400.22	224,775	241,156	1,595,244	37.03	43,080
2020	2,288,168.89	228,817	245,492	2,042,677	37.50	54,471
2021	2,981,319.21	230,456	247,251	2,734,068	37.82	72,292
2022	2,097,419.60	113,261	121,515	1,975,905	37.99	52,011
2023	1,259,646.24	42,828	45,949	1,213,697	37.88	32,041
2024	9,650,999.10	86,859	93,189	9,557,810	36.57	261,357
	61,892,623.56	18,248,705	19,578,585	42,314,039		1,335,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 2.16

PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
1957	22.89	23	23			
1964	8,967.47	8,967	8,967			
1966	14.98	15	15			
1968	242.32	242	242			
1969	16,807.13	16,585	15,661	1,146	0.37	1,146
1970	74.19	72	68	6	0.70	6
1971	533.82	514	485	49	1.03	48
1972	695.98	662	625	71	1.37	52
1973	829.60	780	737	93	1.69	55
1974	57.31	53	50	7	1.96	4
1975	27,156.66	25,033	23,638	3,519	2.19	1,607
1976	554.09	528	499	55	2.34	24
1977	814.81	772	729	86	2.59	33
1978	1,164.30	1,097	1,036	128	2.85	45
1979	10,321.20	9,697	9,157	1,164	2.91	400
1980	5,061.81	4,717	4,454	608	3.23	188
1981	2,193.41	2,026	1,913	280	3.56	79
1982	282.11	259	245	37	3.71	10
1983	1,743.23	1,593	1,504	239	3.88	62
1984	356.02	322	304	52	4.28	12
1985	111.61	100	94	18	4.50	4
1988	16,120.18	14,050	13,267	2,853	5.33	535
1989	8,855.21	7,630	7,205	1,650	5.65	292
1990	75,645.52	64,359	60,773	14,873	5.99	2,483
1991	73,880.63	62,237	58,769	15,112	6.20	2,437
1992	197,283.36	163,725	154,602	42,681	6.59	6,477
1993	315,462.49	258,585	244,176	71,286	6.86	10,392
1994	284,590.63	229,209	216,437	68,154	7.29	9,349
1995	307,561.16	243,988	230,392	77,169	7.60	10,154
1996	451,701.77	351,153	331,586	120,116	8.07	14,884
1997	708,989.88	541,243	511,084	197,906	8.42	23,504
1998	504,354.28	377,459	356,426	147,928	8.80	16,810
1999	624,436.57	457,337	431,853	192,584	9.20	20,933
2000	496,105.17	354,864	335,090	161,015	9.62	16,738
2001	543,780.35	379,178	358,049	185,731	10.06	18,462
2002	530,666.99	359,951	339,894	190,773	10.51	18,152
2003	619,364.70	407,728	385,008	234,357	10.99	21,325
2004	914,625.26	582,891	550,411	364,214	11.48	31,726
2005	773,760.88	476,018	449,493	324,268	11.99	27,045
2006	957,078.76	568,505	536,827	420,252	12.42	33,837
2007	1,196,722.84	684,047	645,930	550,793	12.86	42,830
2008	932,411.72	509,470	481,081	451,331	13.42	33,631
2009	548,853.31	286,337	270,382	278,471	13.90	20,034



PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
2010	396,584.64	197,182	186,195	210,390	14.32	14,692
2011	590,810.47	277,681	262,208	328,602	14.85	22,128
2012	607,031.41	268,854	253,873	353,158	15.30	23,082
2013	257,493.52	106,680	100,735	156,759	15.79	9,928
2014	671,146.11	258,593	244,184	426,962	16.22	26,323
2015	735,192.56	260,846	246,311	488,882	16.67	29,327
2016	1,087,937.39	351,839	332,234	755,703	17.09	44,219
2017	1,389,611.31	404,377	381,844	1,007,767	17.46	57,719
2018	1,893,502.80	487,009	459,871	1,433,632	17.81	80,496
2019	1,666,317.62	369,256	348,680	1,317,638	18.14	72,637
2020	411,686.42	76,327	72,074	339,612	18.31	18,548
2021	363,968.97	53,467	50,488	313,481	18.39	17,046
2022	554,896.48	58,819	55,541	499,355	18.28	27,317
2023	351,018.76	24,466	23,103	327,916	17.79	18,433
2024	1,186,059.90	24,077	22,735	1,163,325	16.09	72,301
	23,323,514.96	10,673,494	10,079,257	13,244,258		920,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 3.94

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1967	403.44	299	373	30	12.97	2
1968	717.30	525	656	61	13.37	5
1970	1,281.49	917	1,145	136	14.21	10
1971	3,024.53	2,139	2,671	354	14.64	24
1972	1,667.94	1,165	1,455	213	15.08	14
1973	2,376.15	1,638	2,045	331	15.53	21
1974	1,502.55	1,022	1,276	227	16.00	14
1975	680.86	457	571	110	16.47	7
1976	1,577.60	1,201	1,500	78	15.13	5
1977	2,740.69	2,056	2,567	174	15.72	11
1978	419.36	312	390	29	15.94	2
1979	2,997.83	2,194	2,740	258	16.56	16
1980	5,131.02	3,716	4,640	491	16.81	29
1981	8,377.83	6,004	7,497	881	17.07	52
1982	5,483.17	3,861	4,821	662	17.71	37
1983	3,631.70	2,527	3,155	477	18.01	26
1984	17,175.69	11,728	14,644	2,532	18.66	136
1985	13,253.20	8,929	11,149	2,104	18.97	111
1986	51,842.15	34,231	42,742	9,100	19.64	463
1987	153,474.44	99,820	124,640	28,834	19.98	1,443
1988	98,837.58	63,276	79,009	19,829	20.33	975
1989	90,534.29	56,674	70,766	19,768	21.01	941
1990	63,852.21	39,269	49,033	14,819	21.39	693
1991	60,908.10	36,764	45,905	15,003	21.78	689
1992	110,947.57	65,670	81,999	28,949	22.18	1,305
1993	148,372.95	85,552	106,824	41,549	22.89	1,815
1994	60,332.15	34,033	42,495	17,837	23.31	765
1995	44,609.82	24,589	30,703	13,907	23.75	586
1996	61,974.86	33,342	41,632	20,343	24.19	841
1997	63,357.25	33,218	41,478	21,879	24.65	888
1998	116,355.16	59,364	74,125	42,230	25.12	1,681
1999	67,939.13	33,684	42,059	25,880	25.59	1,011
2000	128,424.71	61,759	77,115	51,310	26.09	1,967
2001	129,461.47	60,277	75,265	54,196	26.59	2,038
2002	102,321.16	46,045	57,494	44,827	27.09	1,655
2003	88,505.96	38,403	47,952	40,554	27.61	1,469
2004	94,990.63	39,649	49,507	45,484	28.14	1,616
2005	158,890.79	63,652	79,479	79,412	28.68	2,769
2006	118,345.55	45,575	56,907	61,439	29.00	2,119
2007	107,572.33	39,522	49,349	58,223	29.56	1,970
2008	81,964.20	28,753	35,902	46,062	29.92	1,540
2009	109,691.34	36,604	45,705	63,986	30.29	2,112
2010	63,902.35	20,187	25,206	38,696	30.68	1,261

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
2011	59,251.60	17,633	22,017	37,235	31.08	1,198
2012	91,316.12	25,441	31,767	59,549	31.50	1,890
2013	472,613.95	122,974	153,551	319,063	31.75	10,049
2014	130,587.14	31,472	39,297	91,290	32.03	2,850
2015	142,034.61	31,375	39,176	102,859	32.33	3,182
2016	179,031.42	35,824	44,732	134,299	32.65	4,113
2017	184,299.77	33,027	41,239	143,061	32.83	4,358
2018	222,181.97	35,083	43,806	178,376	32.89	5,423
2019	210,492.05	28,606	35,719	174,773	32.86	5,319
2020	224,975.72	25,400	31,716	193,260	32.73	5,905
2021	285,445.95	25,405	31,722	253,724	32.42	7,826
	4,652,080.80	1,642,842	2,051,328	2,600,753		87,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.8 1.88

PEOPLES GAS COMPANY LLC

ACCOUNT 387.00 OTHER EQUIPMENT - DISTRIBUTION

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-R2						
NET SALVAGE PERCENT.. 0						
2024	103,512.86	2,008	1,123	102,390	16.85	6,077
	103,512.86	2,008	1,123	102,390		6,077
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 5.87

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1928	380,688.45	361,936	368,846	11,842	3.53	3,355
1955	795.16	747	761	34	3.70	9
1966	1,682.43	1,566	1,596	87	3.74	23
1967	3,961.79	3,685	3,755	206	3.74	55
1971	2,385.40	2,209	2,251	134	3.75	36
1978	2,927.05	2,703	2,755	172	3.84	45
1979	7,118.26	6,559	6,684	434	3.85	113
1983	1,399.03	1,284	1,309	91	3.68	25
1986	23,988.33	21,791	22,207	1,781	3.85	463
1988	1,646.96	1,489	1,517	130	3.83	34
1989	8,096.53	7,318	7,458	639	3.74	171
1990	1,588.13	1,427	1,454	134	3.86	35
1994	10,716.66	9,505	9,686	1,030	3.85	268
1996	1,857.29	1,637	1,668	189	3.78	50
2000	36,282.39	31,392	31,991	4,291	3.77	1,138
2003	2,221.01	1,885	1,921	300	3.77	80
2004	14,529.61	12,219	12,452	2,077	3.81	545
2005	4,397.58	3,667	3,737	661	3.82	173
2006	11,217.14	9,272	9,449	1,768	3.81	464
2007	60,968.05	49,921	50,874	10,094	3.80	2,656
2008	5,762.93	4,668	4,757	1,006	3.79	265
2009	3,209.74	2,566	2,615	595	3.81	156
2011	152,081.93	117,940	120,192	31,890	3.81	8,370
2012	236,084.92	179,802	183,235	52,850	3.81	13,871
2013	37,798.95	28,194	28,732	9,067	3.80	2,386
2017	4,925.80	3,216	3,277	1,648	3.81	433
2019	11,835.76	6,819	6,949	4,887	3.80	1,286
2020	15,836.94	8,281	8,439	7,398	3.80	1,947
2021	178,901.38	81,293	82,845	96,056	3.80	25,278
2023	434,457.20	113,089	115,248	319,209	3.79	84,224
2024	764,380.62	62,144	63,330	701,050	3.77	185,955
	2,423,743.42	1,140,224	1,161,994	1,261,749		333,909

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WAREHOUSE AND AUTOMOTIVE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1940	85,470.71	76,060	77,512	7,959	7.68	1,036
1950	1,888.42	1,660	1,692	197	7.97	25
1957	1,467.16	1,277	1,301	166	8.14	20
1960	1,094.63	948	966	129	8.20	16
1961	384.66	332	338	46	8.22	6
1971	7,527.00	6,362	6,483	1,044	8.39	124
1974	100.80	85	87	14	8.43	2
1976	1,027.37	876	893	135	8.33	16
1977	61.74	52	53	9	8.39	1
1978	8,509.01	7,188	7,325	1,184	8.48	140
1985	4,367.87	3,593	3,662	706	8.45	84
1987	46,695.26	38,010	38,736	7,960	8.49	938
1988	8,962.35	7,260	7,399	1,564	8.48	184
1989	1,660.57	1,337	1,363	298	8.50	35
1990	19,730.45	15,774	16,075	3,655	8.57	426
1993	48,822.88	38,345	39,077	9,746	8.52	1,144
1995	15,769.73	12,188	12,421	3,349	8.57	391
1996	18,223.21	13,961	14,228	3,996	8.60	465
1997	3,293.66	2,505	2,553	741	8.55	87
1998	16,193.02	12,203	12,436	3,757	8.56	439
2002	3,800.81	2,738	2,790	1,011	8.60	118
2005	2,841.13	1,960	1,997	844	8.61	98
2010	5,465.82	3,392	3,457	2,009	8.66	232
2013	236,553.73	133,393	135,940	100,614	8.64	11,645
2014	56,352.00	30,481	31,063	25,289	8.63	2,930
2017	431,012.73	195,507	199,240	231,773	8.63	26,857
2019	609,584.14	228,350	232,710	376,874	8.63	43,670
2021	34,747.85	9,354	9,533	25,215	8.60	2,932
2022	13,963.99	2,817	2,871	11,093	8.57	1,294
2024	764,007.79	29,261	29,820	734,188	8.37	87,717
	2,449,580.49	877,269	894,018	1,555,562		183,072

BUTLER WELDING, STORAGE AND RADIO SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2030  
NET SALVAGE PERCENT.. 0

1970	76,065.13	67,947	69,244	6,821	5.64	1,209
1972	1,375.00	1,224	1,247	128	5.65	23

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WELDING, STORAGE AND RADIO SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1986	11,191.91	9,739	9,925	1,267	5.69	223
1988	14,573.97	12,598	12,839	1,735	5.67	306
1990	7,718.75	6,620	6,746	972	5.67	171
1991	14,753.75	12,576	12,816	1,938	5.74	338
1992	29,439.75	25,000	25,477	3,962	5.71	694
1996	13,215.13	10,980	11,190	2,025	5.73	353
2000	3,181.25	2,568	2,617	564	5.77	98
2002	3,275.40	2,599	2,649	627	5.77	109
2004	1,119.19	871	888	232	5.74	40
2007	1,277.84	956	974	304	5.77	53
2012	34,948.75	23,727	24,180	10,769	5.75	1,873
2017	24,400.00	13,535	13,793	10,607	5.75	1,845
2021	4,260.35	1,514	1,543	2,717	5.75	473
	240,796.17	192,454	196,129	44,667		7,808

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
TARENTUM GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1966	63,790.24	63,790	63,790			
1972	3,834.59	3,835	3,835			
1974	940.00	940	940			
1975	4,390.52	4,391	4,391			
1979	14,518.41	14,518	14,518			
1985	2,084.86	2,085	2,085			
1986	30,754.00	30,754	30,754			
1992	3,544.98	3,545	3,545			
1993	5,540.63	5,541	5,541			
1994	1,728.79	1,729	1,729			
1995	9,736.43	9,736	9,736			
2002	22,444.54	22,445	22,445			
2004	403,589.41	403,589	403,589			
2005	24,609.69	24,610	24,610			
2006	36,164.06	36,164	36,164			
2007	5,235.62	5,236	5,236			
2012	34,744.46	34,744	34,744			
	667,651.23	667,652	667,651			

ALABRAN GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1970	62,569.44	61,515	62,569			
1971	1,283.57	1,262	1,284			
1975	6,034.09	5,924	6,034			
1981	16,499.35	16,168	16,499			
1985	4,072.63	3,988	4,073			
1986	15,847.00	15,484	15,847			
1988	14,972.72	14,621	14,973			
1992	1,226.29	1,195	1,226			
1995	17,159.18	16,665	17,159			
1996	7,878.80	7,657	7,879			
2003	1,868.53	1,800	1,869			
2005	5,658.55	5,423	5,659			
2006	1,158.55	1,107	1,159			



PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
ALABRAN GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
2007	6,818.72	6,508	6,819			
2010	1,578.25	1,491	1,578			
2011	31,794.42	29,890	31,794			
	196,420.09	190,698	196,420			
HOME GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1970	54,725.21	41,535	43,082	11,643	14.29	815
1971	1,851.86	1,400	1,452	400	14.33	28
1985	4,072.62	2,967	3,078	995	14.60	68
1987	14,396.71	10,327	10,712	3,685	14.65	252
1989	89,302.73	62,807	65,147	24,156	14.84	1,628
1990	8,907.58	6,209	6,440	2,467	14.85	166
1992	5,149.94	3,529	3,660	1,489	14.78	101
1993	5,663.25	3,830	3,973	1,691	14.92	113
1995	15,591.50	10,323	10,708	4,884	14.89	328
1996	20,668.06	13,507	14,010	6,658	14.94	446
2003	1,868.54	1,092	1,133	736	15.07	49
2004	1,119.19	641	665	454	15.05	30
2007	1,267.19	674	699	568	15.09	38
2019	93,732.62	24,024	24,919	68,814	14.99	4,591
2020	140,160.49	30,541	31,679	108,482	14.95	7,256
2021	2,107.48	369	383	1,725	14.92	116
2023	28,110.02	2,347	2,434	25,676	14.64	1,754
	488,694.99	216,122	224,174	264,521		17,779
WALKCHALK GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1960	53,582.50	52,791	53,583			
1961	410.75	405	411			
1973	7,800.00	7,662	7,800			
1976	2,912.28	2,862	2,912			

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
WALKCHALK GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1979	11,350.08	11,124	11,350			
1984	2,931.27	2,873	2,931			
1987	11,978.91	11,709	11,979			
1991	4,070.94	3,970	4,071			
1992	1,987.83	1,937	1,988			
1996	9,203.44	8,944	9,203			
1999	2,122.54	2,057	2,123			
2004	1,119.19	1,074	1,119			
2006	44,003.82	42,050	44,004			
2007	2,740.61	2,616	2,741			
2009	4,035.25	3,825	4,035			
2011	3,788.80	3,562	3,789			
	164,038.21	159,461	164,038			
ANDERSON GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1966	25,475.19	24,603	25,475			
1967	580.41	560	580			
1979	14,837.92	14,274	14,838			
1981	43,038.75	41,244	43,039			
1982	5,226.44	5,003	5,226			
1986	8,103.37	7,732	8,103			
1987	14,133.57	13,448	14,106	28	1.89	15
1992	1,901.06	1,798	1,886	15	1.85	8
1993	3,125.00	2,951	3,095	30	1.83	16
2004	4,637.50	4,255	4,463	174	1.81	96
2007	15,716.32	14,219	14,915	802	1.81	443
2009	3,641.80	3,248	3,407	235	1.84	128
2012	6,422.35	5,587	5,860	562	1.82	309
	146,839.68	138,922	144,994	1,846		1,015

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1982	208.10	142	148	60	19.56	3
1984	1,548.70	1,020	1,065	484	20.81	23
1985	4,938.30	3,211	3,351	1,587	21.07	75
2003	4,518.29	1,836	1,916	2,602	30.92	84
2007	4,747.17	1,622	1,693	3,054	33.09	92
2012	49,579.91	12,549	13,097	36,483	35.91	1,016
2013	88,766.55	20,913	21,827	66,940	36.23	1,848
2014	1,176.69	255	266	911	36.78	25
2020	10,366.50	1,002	1,046	9,321	38.94	239
2021	70,602.23	5,323	5,556	65,047	38.85	1,674
2022	8,397.51	446	465	7,932	38.65	205
2023	510,384.88	17,302	18,058	492,327	38.04	12,942
2024	763,669.92	7,102	7,412	756,258	35.64	21,219
	1,518,904.75	72,723	75,901	1,443,004		39,445
	8,296,669.03	3,655,525	3,725,319	4,571,349		583,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 7.03

PEOPLES GAS COMPANY LLC

ACCOUNT 391.10 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						
NET SALVAGE PERCENT.. 0						
2005	18,544.44	17,772	18,544			
2006	17,798.10	16,167	17,798			
2007	49,898.90	42,830	49,899			
2008	1,672.84	1,352	1,576	97	3.83	25
2009	1,248.83	947	1,104	145	4.83	30
2010	3,965.54	2,809	3,275	691	5.83	119
2011	6,120.39	4,029	4,698	1,422	6.83	208
2012	11,373.26	6,919	8,068	3,305	7.83	422
2013	85,436.40	47,702	55,622	29,814	8.83	3,376
	196,058.70	140,527	160,584	35,475		4,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 2.13

PEOPLES GAS COMPANY LLC

ACCOUNT 391.20 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.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	6,450.00	3,333	6,450			
2020	6,996.39	2,915	25,198	18,202-		
	13,446.39	6,248	31,648	18,202-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES GAS COMPANY LLC

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT 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 9-L3						
NET SALVAGE PERCENT.. 0						
2007	9,264.62	8,890	7,995	1,270	0.72	1,270
2014	96,008.82	79,159	71,186	24,823	2.16	11,492
2015	19,817.24	15,878	14,279	5,538	2.27	2,440
2016	68,763.79	53,182	47,826	20,938	2.39	8,761
2017	402,448.43	295,075	265,355	137,093	2.61	52,526
2018	575,294.88	388,094	349,005	226,290	2.97	76,192
2019	495,244.75	294,770	265,081	230,164	3.51	65,574
2020	923,854.00	459,987	413,658	510,196	4.20	121,475
2021	2,086,618.40	810,860	729,191	1,357,427	4.98	272,576
2022	607,576.72	164,289	147,742	459,835	5.85	78,604
2023	531,822.41	89,133	80,155	451,667	6.62	68,228
2024	1,955,210.94	82,119	73,848	1,881,363	7.60	247,548
	7,771,925.00	2,741,436	2,465,321	5,306,604		1,006,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3						12.95

PEOPLES GAS COMPANY LLC

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY 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 14-S1						
NET SALVAGE PERCENT.. 0						
2016	260,401.37	148,637	59,712	200,689	6.14	32,686
2017	376,786.56	196,570	78,969	297,818	6.57	45,330
2018	789,353.48	368,944	148,217	641,136	7.03	91,200
2019	353,390.06	144,042	57,866	295,524	7.51	39,351
2020	861,744.96	294,458	118,294	743,451	8.03	92,584
2021	23,711.09	6,374	2,561	21,150	8.61	2,456
2023	137,116.92	16,344	6,565	130,552	9.85	13,254
2024	41,701.65	1,264	508	41,194	10.67	3,861
	2,844,206.09	1,176,633	472,692	2,371,514		320,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 11.28

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
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 GAS COMPANY LLC

ACCOUNT 394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS AND WORK 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						
NET SALVAGE PERCENT.. 0						
2010	287,460.88	271,490	265,333	22,128	0.83	22,128
2011	223,895.39	196,531	192,074	31,821	1.83	17,389
2012	234,880.05	190,514	186,194	48,686	2.83	17,204
2013	191,038.12	142,216	138,991	52,047	3.83	13,589
2014	54,908.82	37,216	36,372	18,537	4.83	3,838
2015	27,411.96	16,752	16,372	11,040	5.83	1,894
2016	162,142.32	88,277	86,275	75,867	6.83	11,108
2017	1,119.95	535	523	597	7.83	76
2018	30,205.91	12,418	12,136	18,070	8.83	2,046
2019	27,535.56	9,484	9,269	18,267	9.83	1,858
2020	54,112.57	15,031	14,690	39,423	10.83	3,640
2021	186,955.14	39,468	38,573	148,382	11.83	12,543
2022	391,734.22	56,582	55,300	336,434	12.83	26,222
2023	6,209.77	552	539	5,671	13.67	415
	1,879,610.66	1,077,066	1,052,641	826,970		133,950

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 7.13

PEOPLES GAS COMPANY LLC

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 18-L2.5						
NET SALVAGE PERCENT.. 0						
1961	899.12	899	899			
1962	344.18	344	344			
1975	197.69	193	163	35	0.44	35
1985	6,880.94	6,549	5,546	1,335	1.98	674
1987	4,573.62	4,317	3,656	918	2.20	417
1988	1,196.31	1,121	949	247	2.44	101
1989	12,756.85	11,888	10,067	2,690	2.57	1,047
1991	708.24	653	553	155	2.81	55
1992	87,963.71	80,645	68,290	19,674	2.92	6,738
1993	36,458.03	33,180	28,097	8,361	3.08	2,715
1994	78,702.89	70,990	60,114	18,589	3.28	5,667
1999	1,315.33	1,126	953	362	4.24	85
2000	68,445.08	57,891	49,022	19,423	4.41	4,404
2001	74,531.87	62,160	52,637	21,895	4.61	4,749
2002	11,262.22	9,262	7,843	3,419	4.79	714
2003	69,097.77	56,018	47,436	21,662	4.94	4,385
2007	16,593.21	12,647	10,710	5,883	5.36	1,098
2008	44,054.89	32,905	27,864	16,191	5.48	2,955
2013	183,559.11	113,972	96,512	87,047	6.82	12,763
2014	266,756.11	155,412	131,603	135,153	7.28	18,565
2015	173,798.73	93,678	79,327	94,472	7.84	12,050
2016	82,749.22	40,680	34,448	48,301	8.45	5,716
2017	51,708.84	22,793	19,301	32,408	9.09	3,565
2018	126,682.60	48,899	41,408	85,275	9.81	8,693
2019	33,432.96	10,986	9,303	24,130	10.56	2,285
2020	327,118.21	87,929	74,458	252,660	11.34	22,280
2021	210,562.95	43,544	36,873	173,690	12.15	14,295
2022	706,244.46	100,993	85,521	620,723	12.98	47,821
2023	39,502.89	3,492	2,957	36,546	13.75	2,658
2024	380,461.01	8,446	7,152	373,309	14.68	25,430
	3,098,559.04	1,173,612	994,006	2,104,553		211,960

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 6.84

PEOPLES GAS COMPANY LLC

ACCOUNT 397.00 GENERATION

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						
NET SALVAGE PERCENT.. 0						
2024	161,152.05	3,581	5,372	155,780	14.67	10,619
	161,152.05	3,581	5,372	155,780		10,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.7	6.59

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2007	11,500.91	7,897	5,909	5,592	7.83	714
2011	13,689.76	7,210	5,394	8,296	11.83	701
2012	3,464.31	1,686	1,262	2,202	12.83	172
2024	299,297.11	3,990	2,985	296,312	24.67	12,011
	327,952.09	20,783	15,550	312,402		13,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 4.15

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2010	64,622.48	61,032	56,890	7,732	0.83	7,732
2011	33,696.54	29,578	27,571	6,126	1.83	3,348
2012	3,137.18	2,545	2,372	765	2.83	270
2013	572,369.14	426,094	397,174	175,195	3.83	45,743
2014	327,931.95	222,266	207,181	120,751	4.83	25,000
2015	91,070.54	55,654	51,877	39,194	5.83	6,723
2016	108,857.64	59,266	55,243	53,615	6.83	7,850
2018	25,970.74	10,677	9,952	16,019	8.83	1,814
2019	105,310.54	36,273	33,811	71,500	9.83	7,274
2020	74,963.75	20,823	19,410	55,554	10.83	5,130
2021	70,789.04	14,944	13,930	56,859	11.83	4,806
	1,478,719.54	939,152	875,411	603,309		115,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 7.82

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

PEOPLES GAS COMPANY LLC

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			
352.00	5,127.00	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
365.20	12,922.71			
366.01	2,598.75			
366.03	1,125.00			
367.00	14,289.08	104,641.00		104,641.00-
368.00	83,169.32	27,275.00		27,275.00-
375.02	4,244.02			
376.00	224,469.74	227,525.00	2,643.00	224,882.00-
378.00	16,212.01			
380.00	38,621.82	335,890.00		335,890.00-
381.00	738,574.24			
382.10	3,852.68	8,747.00		8,747.00-
390.00	27,583.67			
391.01	60,102.55			
391.02	120,825.79			
391.03	2,154.29			
392.00	1,113,880.79		146,103.00	146,103.00
396.00	38,744.45		500.00	500.00
397.20	30,568.40			
398.00	30,182.42			
399.00	4,244.02			
	3,287,226.63	923,685.00	149,710.00	773,975.00-

PEOPLES GAS COMPANY LLC

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			
351.00	798.05			
353.00	2,549.00			
355.00	12,378.93			
367.00	37,945.19	99,744.00		99,744.00-
368.00		31,881.00		31,881.00-
369.00	3,021.94			
375.02	3,080.25			
376.00	415,086.13	342,321.00	8,316.00	334,005.00-
378.00	11,443.00	4,249.00		4,249.00-
380.00	58,211.24	424,224.00		424,224.00-
382.10	5,055.86	9,887.00		9,887.00-
390.00	26,280.74			
391.01	9,316.58			
391.02	313,487.14			
391.03	14,189.00			
392.00	961,032.06		139,251.00	139,251.00
394.20	501,795.32			
396.00	43,163.20			
397.20	20,196.94			
	3,215,881.67	912,306.00	147,567.00	764,739.00-



PEOPLES GAS COMPANY LLC

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			
352.00		1,982.00		1,982.00-
354.00	1,857.17			
367.00	14,445.28	215,555.00		215,555.00-
369.00	33,570.20			
375.02	7,739.40			
376.00	1,030,456.79	241,723.00	5,566.00	236,157.00-
378.00	54,750.28	56,011.00		56,011.00-
380.00		189,733.00		189,733.00-
381.00	414,953.07			
382.10	3,974.15	11,196.00		11,196.00-
390.00	169,838.92			
391.01	9,927.25			
391.02	14,270.00			
391.03	450.32			
392.00	354,682.91		103,133.00	103,133.00
393.00	14,500.38			
394.20	282,035.93			
396.00	108,773.95			
397.20	369,560.42			
	3,265,751.69	716,200.00	108,699.00	607,501.00-
2022 TRANSACTION YEAR				
303.00	1,528,279.18			
352.00	93,477.72			
367.00	22,240.16		6,938.75	6,938.75
369.00	365.05			
375.02	2,349.51			
376.00	429,518.47	46,553.14	10,878.77	35,674.37-
378.00	173,173.04			
380.00	76,596.80			
381.00	342,674.32			
382.10	4,291.40	1,495.00		1,495.00-
391.01	8,457.12			
391.02	9,207.66			
392.00	1,735,740.32		5,643.60	5,643.60
393.00	10,559.15			
394.20	193,490.71			
396.00	260,936.19			
397.20	604,496.46			
	5,495,853.26	48,048.14	23,461.12	24,587.02-

PEOPLES GAS COMPANY LLC

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	5,857,983.70			
351.00	97.31			
352.00	691.43	2,123.00		2,123.00-
353.00	747.57	897.00		897.00-
354.00	515.09		464.00	464.00
355.00	1,453.38			
366.20	37.39			
367.00	16,970.96	48,640.00	690.00	47,950.00-
368.00	9,278.76	6,588.00		6,588.00-
369.00	5,993.04			
375.00	1,831.85			
376.00	303,075.50	391,641.86	2,093.00	389,548.86-
378.00	42,789.20	2,519.00		2,519.00-
380.00	166,560.83	58,627.62		58,627.62-
381.00	127,465.64			
382.10	1,552.25	3,583.84		3,583.84-
390.00	69,447.34			
392.00	1,265,221.41		35,512.00	35,512.00
396.00	504,626.04	663.00		663.00-
397.20	41,665.95			
	8,418,004.64	515,283.32	38,759.00	476,524.32-
TOTAL	23,682,717.89	3,115,522.46	468,196.12	2,647,326.34-

# PEOPLES NATURAL GAS COMPANY LLC

PITTSBURGH, PENNSYLVANIA

PEOPLES GAS DIVISION

## 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 GAS DIVISION

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**

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December 14, 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

## TABLE OF CONTENTS

<b>PART I. RESULTS OF STUDY</b> .....	I-1
Description of Summary Tabulations.....	I-2
Description of Detailed Tabulations.....	I-2
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 .....	I-3
Table 2 Bringforward to September 30, 2025, of the Book Reserve as of August 31, 2024 .....	I-6
Table 3 Calculation of Depreciation Accruals for the Thirteen Months Ended September 30, 2025 .....	I-7
Table 4 Amortization of Experienced and Estimated Net Salvage .....	I-10
<b>PART II. DETAILED DEPRECIATION CALCULATIONS</b> .....	II-1
Cumulative Depreciated Original Cost .....	II-2
Utility Plant in Service .....	II-6
<b>PART III. EXPERIENCED AND ESTIMATED NET SALVAGE</b> .....	III-1

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## **PART I. RESULTS OF STUDY**

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

**PART I. RESULTS OF STUDY**

**DESCRIPTION OF SUMMARY TABULATIONS**

Tables 1 through 4 presented on pages I-3 through I-9 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-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2020 through 2024, beginning on page III-2.



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		COMPOSITE REMAINING LIFE (8)
						ANNUAL AMOUNT (6)	RATE (7)	
<b>INTANGIBLE PLANT</b>								
303.00	MISCELLANEOUS INTANGIBLE PLANT							
	CIAC	40-SQ	1,791,247.92	409,967	1,381,281	44,545	2.49	31.0
	OTHER	5-SQ	5,866,725.96	3,656,620	2,210,106	788,737	13.44	2.8
	MAJOR	15-SQ	5,694,106.78	2,427,255	3,266,852	362,311	6.36	9.0
	SAP	10-SQ	8,428,562.72	6,212,418	2,216,145	294,458	3.49	7.5
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>		<b>21,780,643.38</b>	<b>12,706,260</b>	<b>9,074,384</b>	<b>1,490,051</b>	<b>6.84</b>	
<b>UNDERGROUND STORAGE PLANT</b>								
350.20	RIGHTS OF WAY	70-R4	15,669.82	12,200	3,470	110	0.70	31.5
351.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	369,655.11	199,631	170,024	12,649	3.42	13.4
	FENCING	55-R2	155,691.71	67,194	88,498	2,875	1.85	30.8
	OTHER	55-R2	57,923.13	40,688	17,235	844	1.46	20.4
	<b>TOTAL STRUCTURES AND IMPROVEMENTS</b>		<b>583,269.95</b>	<b>307,513</b>	<b>275,757</b>	<b>16,368</b>	<b>2.81</b>	<b>16.8</b>
352.01	WELLS - CONSTRUCTION	70-R4	2,330,436.13	653,305	1,677,131	26,214	1.12	64.0
352.02	WELLS - EQUIPMENT	65-R3	474,433.88	(22,148)	496,582	16,239	3.42	30.6
352.12	STORAGE RIGHTS	65-R4	391,527.48	223,637	167,890	4,861	1.24	34.5
353.00	LINE	40-S0	2,468,964.76	837,681	1,631,284	72,286	2.93	22.6
354.00	COMPRESSOR STATION EQUIPMENT	55-R2.5	7,760,949.36	2,039,790	5,721,159	162,546	2.09	35.2
355.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	883,117.84	513,842	369,276	14,814	1.68	24.9
	<b>TOTAL UNDERGROUND STORAGE PLANT</b>		<b>14,908,369.22</b>	<b>4,565,820</b>	<b>10,342,549</b>	<b>313,438</b>	<b>2.10</b>	
<b>TRANSMISSION PLANT</b>								
365.20	RIGHTS OF WAY	70-R4	2,091,602.96	1,161,548	930,055	25,765	1.23	36.1
366.10	COMPRESSOR STATION STRUCTURES							
	MAJOR	75-R1.5 *	599,767.46	272,585	327,182	15,002	2.50	21.8
	OTHER	55-R2	100,566.96	58,570	41,997	1,723	1.71	24.4
	<b>TOTAL COMPRESSOR STATION STRUCTURES</b>		<b>700,334.42</b>	<b>331,155</b>	<b>369,179</b>	<b>16,725</b>	<b>2.39</b>	<b>22.1</b>
366.20	MEASURING AND REGULATING STATION STRUCTURES							
	MAJOR	SQUARE *	20,010.60	18,125	1,886	280	1.40	6.7
	FENCING	35-SQ	41,252.80	31,488	9,765	562	1.36	17.4
	OTHER	55-R3	13,276.37	10,045	3,231	194	1.46	16.7
	<b>TOTAL MEASURING AND REGULATING STATION STRUCTURES</b>		<b>74,539.77</b>	<b>59,658</b>	<b>14,882</b>	<b>1,036</b>	<b>1.39</b>	<b>14.4</b>
366.30	OTHER STRUCTURES							
	OTHER	40-R2.5	44,793.38	29,606	15,187	937	2.09	16.2
367.00	MAINS	75-R2.5	97,400,140.98	35,886,536	61,513,605	1,302,756	1.34	47.2
368.00	COMPRESSOR STATION EQUIPMENT	48-S0.5	7,040,779.64	2,029,289	5,011,491	172,436	2.45	29.1
369.00	MEASURING AND REGULATING STATION EQUIPMENT	38-R1.5	8,727,432.72	4,665,203	4,062,230	194,573	2.23	20.9
	<b>TOTAL TRANSMISSION PLANT</b>		<b>116,079,623.87</b>	<b>44,162,995</b>	<b>71,916,629</b>	<b>1,714,228</b>	<b>1.48</b>	

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
<b>DISTRIBUTION PLANT</b>								
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	70-R4	1,263,747.80	554,038	709,710	16,377	1.30	43.3
375.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	64,034.92	64,035	0	0	-	-
	OTHER	55-R2	982,120.73	499,322	482,799	15,879	1.62	30.4
	TOTAL STRUCTURES AND IMPROVEMENTS		1,046,155.65	563,357	482,799	15,879	1.52	30.4
376.00	MAINS							
	LOW PRESSURE	65-R2.5	150,481,156.94	47,329,541	103,151,616	2,489,927	1.65	41.4
	REGULAR PRESSURE	65-R2.5	83,314,585.47	10,266,787	73,047,798	1,521,466	1.83	48.0
	TOTAL MAINS		233,795,742.41	57,596,328	176,199,414	4,011,393	1.72	43.9
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55-R2	16,127,445.64	3,831,099	12,296,347	350,152	2.17	35.1
380.00	SERVICES	50-R2.5	69,135,566.18	21,056,095	48,079,471	1,498,435	2.17	32.1
381.00	METERS	28-R1.5	24,983,087.57	10,678,799	14,304,289	987,595	3.95	14.5
382.10	METER INSTALLATIONS	50-R1.5	4,647,041.44	2,140,586	2,506,455	84,844	1.83	29.5
387.00	OTHER EQUIPMENT - DISTRIBUTION	25-R2	260,592.45	(56,554)	317,146	18,293	7.02	17.3
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>351,259,379.14</b>	<b>96,363,748</b>	<b>254,895,631</b>	<b>6,982,968</b>	<b>1.99</b>	
<b>GENERAL PLANT</b>								
390.00	STRUCTURES AND IMPROVEMENTS							
	MAJOR	75-R1.5 *	6,705,313.60	4,120,431	2,584,882	546,665	8.15	4.7
	OTHER	55-R2	1,482,679.41	100,621	1,382,058	36,273	2.45	38.1
	TOTAL STRUCTURES AND IMPROVEMENTS		8,187,993.01	4,221,052	3,966,940	582,938	7.12	6.8
391.10	OFFICE FURNITURE AND EQUIPMENT							
391.20	FURNITURE	20-SQ	177,514.26	146,366	31,148	4,197	2.36	7.4
	EQUIPMENT	10-SQ	13,446.39	31,648	(18,202)	0	-	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT		190,960.65	178,014	12,946	4,197	2.20	3.1
392.20	TRANSPORTATION EQUIPMENT							
392.30	LIGHT TRUCKS	9-L3	7,734,627.51	2,857,505	4,877,123	989,811	12.80	4.9
	HEAVY TRUCKS	14-S1	2,513,395.34	463,216	2,050,179	294,891	11.73	7.0
	TOTAL TRANSPORTATION EQUIPMENT		10,248,022.85	3,320,721	6,927,302	1,284,702	12.54	5.4
393.00	STORES EQUIPMENT	25-SQ	5,895.12	4,377	1,518	325	5.51	4.7
394.20	TOOLS, SHOP AND GARAGE EQUIPMENT							
	TOOLS AND WORK EQUIPMENT	15-SQ	1,592,149.78	900,233	691,917	112,082	7.04	6.2

PEOPLES GAS COMPANY LLC

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)	COMPOSITE REMAINING LIFE (8)
396.00	POWER OPERATED EQUIPMENT	18-L2.5	3,199,078.98	1,145,209	2,053,870	208,737	6.52	9.8
397.00	COMMUNICATION EQUIPMENT							
397.10	GENERATION	15-SQ	393,910.14	25,139	368,771	26,179	6.65	14.1
397.20	STRUCTURES	25-SQ	719,746.05	39,135	680,611	29,141	4.05	23.4
	RADIO	15-SQ	1,414,097.06	933,534	480,563	108,256	7.66	4.4
	TOTAL COMMUNICATION EQUIPMENT		2,527,753.25	997,808	1,529,945	163,576	6.47	9.4
	<b>TOTAL GENERAL PLANT</b>		<b>25,951,853.64</b>	<b>10,767,414</b>	<b>15,184,438</b>	<b>2,356,557</b>	<b>9.08</b>	
	<b>AMORTIZATION OF NET SALVAGE</b>					<b>503,089</b>		
	<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>529,979,869.25</b>	<b>168,566,237</b>	<b>361,413,631</b>	<b>13,360,331</b>	<b>2.52</b>	
	<b>NONDEPRECIABLE GAS PLANT</b>							
301.00	ORGANIZATION		128,115.45					
302.00	FRANCHISES AND CONSENTS		71,371.20					
350.10	LAND AND LAND RIGHTS - LAND		46,820.26					
365.10	LAND AND LAND RIGHTS - LAND		119,953.61					
374.10	LAND AND LAND RIGHTS - LAND		13,101.61					
389.00	LAND AND LAND RIGHTS		164,935.92					
	<b>TOTAL NONDEPRECIABLE GAS PLANT</b>		<b>544,298.05</b>					
	<b>TOTAL GAS PLANT IN SERVICE</b>		<b>530,524,167.30</b>					

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

PEOPLES GAS COMPANY LLC

TABLE 2. BRINGS FORWARD 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 09/30/2025
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>DEPRECIABLE PLANT</b>								
303.00	395,580	44,561		30,174				409,967
303.01	2,854,642	900,804		98,826				3,656,620
303.02	2,164,397	358,776		95,918				2,427,255
303.03	6,164,485	189,913		141,980				6,212,418
350.20	12,081	119						12,200
351.00	289,689	18,140		316				307,513
352.01	630,139	25,724	10,552	3,221		9,889		653,305
352.02	(99,321)	17,745	2,361	721		2,212		(22,148)
352.12	218,845	5,264	1,948	595		1,826		223,637
353.00	785,110	57,933	939	2,864		3,437		837,681
354.00	1,861,225	179,103	(371)	1,674	1,506			2,039,790
355.00	502,416	16,309		4,883				513,842
365.20	1,133,451	28,097						1,161,548
366.10	312,719	18,436						331,155
366.20	58,639	1,140		121				59,658
366.30	28,553	1,053						29,606
367.00	34,590,767	1,377,999	109,239	29,187	2,335	164,617		35,886,536
368.00	1,912,238	166,142	14,075	36,939		26,226		2,029,289
369.00	4,480,519	198,961		14,277				4,665,203
374.20	536,240	17,798						554,038
375.00	551,211	17,498		5,352				563,357
376.10	45,224,052	2,617,528	186,187	484,880	4,849	218,196		47,329,541
376.20	8,904,622	1,620,109	93,794	244,263	2,443	109,918		10,266,787
378.00	3,536,599	335,350	15,309	45,658		10,501		3,831,099
380.00	19,578,585	1,534,733	197,847	46,292		208,778		21,056,095
381.00	10,079,257	1,034,359		434,817				10,678,799
382.10	2,051,328	94,696	7,412	5,039		7,811		2,140,586
387.00	1,123	11,670	(69,347)					(56,554)
390.00	3,725,319	627,742		132,009				4,221,052
391.10	160,584	4,327		18,544				146,367
391.20	31,648	0						31,648
392.20	2,465,321	1,087,329	(12,328)	758,685	75,869			2,857,505
392.30	472,692	326,910	(5,966)	367,134	36,713			463,216
393.00	4,029	348						4,377
394.20	1,062,641	134,936	117	287,461		2,400		900,233
396.00	994,006	233,218	390	80,005				1,145,209
397.00	5,372	19,767						25,139
397.10	15,550	23,585						39,135
397.20	875,411	122,745		64,623				933,533
<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>158,621,764</b>	<b>13,470,867</b>	<b>552,157</b>	<b>3,436,458</b>	<b>123,715</b>	<b>765,811</b>	<b>0</b>	<b>168,566,237</b>

PEOPLES GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
303.00	MISCELLANEOUS INTANGIBLE PLANT				
	CIAC	1,580,213.31	1,791,247.92	2.44	44,561
	OTHER	5,175,541.81	5,866,725.96	15.06	900,804
	MAJOR	5,023,259.64	5,694,106.78	6.18	358,776
	SAP	7,435,557.59	8,428,562.72	2.21	189,913
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	19,214,572.35	21,780,643.38		1,494,054
350.20	RIGHTS OF WAY	15,669.82	15,669.82	0.70	119
351.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	369,655.11	369,655.11	3.51	14,055
	FENCING	155,691.71	155,691.71	1.87	3,154
	OTHER	58,239.24	57,923.14	1.48	931
	TOTAL STRUCTURES AND IMPROVEMENTS	583,586.06	583,269.96		18,140
352.01	WELLS - CONSTRUCTION	2,111,435.23	2,330,436.13	1.07	25,724
352.02	WELLS - EQUIPMENT	475,154.44	474,433.88	3.45	17,745
352.12	STORAGE RIGHTS	392,122.14	391,527.48	1.24	5,264
353.00	LINES	1,744,828.87	2,468,964.76	2.55	57,933
354.00	COMPRESSOR STATION EQUIPMENT	7,762,623.04	7,760,949.36	2.13	179,103
355.00	MEASURING AND REGULATING STATION EQUIPMENT	888,000.62	883,117.84	1.70	16,309
365.20	RIGHTS OF WAY	2,091,602.96	2,091,602.96	1.24	28,097
366.10	COMPRESSOR STATION STRUCTURES				
	MAJOR	599,767.46	599,767.46	2.54	16,526
	OTHER	100,566.96	100,566.96	1.75	1,910
	TOTAL COMPRESSOR STATION STRUCTURES	700,334.42	700,334.42		18,436
366.20	MEASURING AND REGULATING STATION STRUCTURES				
	MAJOR	20,010.60	20,010.60	1.44	313
	FENCING	41,252.80	41,252.80	1.37	613
	OTHER	13,397.67	13,276.36	1.48	214
	TOTAL MEASURING AND REGULATION STATION STRUCTURES	74,661.07	74,539.76		1,140
366.30	OTHER STRUCTURES				
	OTHER	44,793.38	44,793.38	2.17	1,053
367.00	MAINS	93,833,167.93	97,400,140.98	1.33	1,377,999
368.00	COMPRESSOR STATION EQUIPMENT	5,886,718.39	7,040,779.64	2.37	166,142
369.00	MEASURING AND REGULATING STATION EQUIPMENT	8,191,709.94	8,727,432.72	2.17	198,961
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	1,263,747.80	1,263,747.80	1.30	17,798
375.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	64,034.92	64,034.92	-	-
	OTHER	987,472.72	982,120.73	1.64	17,498
	TOTAL STRUCTURES AND IMPROVEMENTS	1,051,507.64	1,046,155.65		17,498
	MAINS				
376.10	LOW PRESSURE	142,282,556.71	150,481,156.94	1.65	2,617,528
376.20	REGULAR PRESSURE	79,184,462.64	83,314,585.47	1.84	1,620,109
	TOTAL MAINS	221,467,019.35	233,795,742.41		4,237,637
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	13,046,083.35	16,127,445.64	2.12	335,350
380.00	SERVICES	61,892,623.56	69,135,566.18	2.16	1,534,733
381.00	METERS	23,323,514.96	24,983,087.57	3.94	1,034,359
382.10	METER INSTALLATIONS	4,652,080.80	4,647,041.44	1.88	94,696
387.00	OTHER EQUIPMENT - DISTRIBUTION	103,512.86	260,592.45	5.87	11,670
390.00	STRUCTURES AND IMPROVEMENTS				
	MAJOR	6,777,764.28	6,705,313.60	8.02	585,487
	OTHER	1,518,904.75	1,482,679.41	2.60	42,255
	TOTAL STRUCTURES AND IMPROVEMENTS	8,296,669.03	8,187,993.01		627,742
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	196,058.70	177,514.26	2.13	4,327
391.20	EQUIPMENT	13,446.39	13,446.39	-	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT	209,505.09	190,960.65		4,327
	TRANSPORTATION EQUIPMENT				
392.20	LIGHT TRUCKS	7,771,925.00	7,734,627.51	12.95	1,087,329
392.30	HEAVY TRUCKS	2,844,206.09	2,513,395.34	11.28	326,910
	TOTAL TRANSPORTATION EQUIPMENT	10,616,131.09	10,248,022.85		1,414,239
393.00	STORES EQUIPMENT	5,895.12	5,895.12	5.45	348
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394.20	TOOLS AND WORK EQUIPMENT	1,879,610.66	1,592,149.78	7.13	134,936

PEOPLES GAS COMPANY LLC

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)		(2)	(3)	(4)	(5)
396.00	POWER OPERATED EQUIPMENT	3,098,559.04	3,199,078.98	6.84	233,218
	COMMUNICATION EQUIPMENT				
397.00	GENERATION	161,152.05	393,910.14	6.59	19,767
397.10	STRUCTURES	327,952.09	719,746.05	4.15	23,585
397.20	RADIO	<u>1,478,719.54</u>	<u>1,414,097.06</u>	7.82	<u>122,745</u>
	TOTAL COMMUNICATION EQUIPMENT	<u>1,967,823.68</u>	<u>2,527,753.25</u>		<u>166,097</u>
	<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b><u>496,885,264.69</u></b>	<b><u>529,979,869.25</u></b>		<b><u>13,470,867</u></b>

\* ANNUAL ACCRUAL DEVELOPED BASED ON MONTHLY AVERAGES.

PEOPLES GAS COMPANY LLC

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 (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)		
352.00			1,982				2,123		13,927		(18,032)	(3,606)
353.00							897		3,437		(4,334)	(867)
354.00								464		1,506	1,970	394
367.00	99,744		215,555		6,939		48,640	690	164,617	2,335	(518,592)	(103,718)
368.00	31,881						6,588		26,227		(84,696)	(12,939)
376.00	342,321	8,316	241,723	5,566	10,879	391,642	2,093	2,093	328,114	7,292	(1,316,207)	(263,241)
378.00	4,249		56,011				2,519		10,501		(73,280)	(14,656)
380.00	424,224		189,733				58,628		208,777		(881,362)	(176,272)
382.10	9,887	139,251	11,196	103,133	1,495	5,644	3,584	35,512	7,811	112,582	(33,973)	(6,795)
392.00							663				396,122	79,224
394.20									2,400		(663)	(133)
396.00											(2,400)	(480)
<b>TOTAL</b>	<b>912,306</b>	<b>147,567</b>	<b>716,200</b>	<b>108,699</b>	<b>48,048</b>	<b>23,461</b>	<b>515,283</b>	<b>38,759</b>	<b>765,811</b>	<b>123,715</b>	<b>(2,515,447)</b>	<b>(503,089)</b>

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**



**CUMULATIVE DEPRECIATED ORIGINAL COST**

PEOPLES GAS COMPANY LLC

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	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	26	26				0.0
1892	34	34				0.0
1894	116	116				0.0
1896	7,002	7,003		1-	1-	0.0
1897	186	186			1-	0.0
1899	1,559	1,559			1-	0.0
1900	2,912	2,912			1-	0.0
1901	3,409	3,409			1-	0.0
1902	9,180	9,180			1-	0.0
1903	8,317	8,317			1-	0.0
1904	10,653	10,653			1-	0.0
1905	28,956	28,956			1-	0.0
1906	29,718	29,718			1-	0.0
1907	7,427	7,426		1		0.0
1908	20,843	20,843				0.0
1909	32,500	32,501		1-	1-	0.0
1910	2,489	2,489			1-	0.0
1911	22,794	22,795		1-	2-	0.0
1912	31,888	31,886		2		0.0
1913	22,856	22,856				0.0
1914	48,565	48,566		1-	1-	0.0
1915	38,955	38,955			1-	0.0
1916	24,631	24,631			1-	0.0
1917	35,109	35,109			1-	0.0
1918	7,900	7,901		1-	2-	0.0
1919	13,477	13,477			2-	0.0
1920	818	817		1	1-	0.0
1921	686	686			1-	0.0
1922	9,500	9,499		1		0.0
1923	5,530	5,530				0.0
1924	52,614	52,600		14	14	0.0
1925	98,978	98,968		10	24	0.0
1926	168,830	168,797		33	57	0.0
1927	34,912	34,893		19	76	0.0
1928	352,088	340,773		11,315	11,391	0.0
1929	29,113	28,960		153	11,544	0.0
1930	3,140	3,104		36	11,580	0.0
1931	779	774		5	11,585	0.0
1932	5,573	5,475		98	11,683	0.0
1933	2,198	2,154		44	11,727	0.0
1934	565	563		2	11,729	0.0
1935	53,343	51,797		1,546	13,275	0.0
1936	28,633	27,669		964	14,239	0.0
1937	117,521	109,869		7,652	21,891	0.0
1938	39,386	37,597		1,789	23,680	0.0
1939	65,105	62,010		3,095	26,775	0.0

PEOPLES GAS COMPANY LLC

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)
1940	70,894	64,502	6,392		33,167	0.0
1941	27,541	25,991	1,550		34,717	0.0
1942	27,246	25,469	1,777		36,494	0.0
1943	15,456	14,391	1,065		37,559	0.0
1944	11,897	10,985	912		38,471	0.0
1945	4,320	3,955	365		38,836	0.0
1946	10,455	8,919	1,536		40,372	0.0
1947	11,556	10,105	1,451		41,823	0.0
1948	27,729	23,732	3,997		45,820	0.0
1949	65,558	57,978	7,580		53,400	0.0
1950	86,882	77,282	9,600		63,000	0.0
1951	96,626	85,531	11,095		74,095	0.0
1952	67,666	59,880	7,786		81,881	0.0
1953	113,505	95,870	17,635		99,516	0.0
1954	166,302	144,769	21,533		121,049	0.0
1955	416,048	355,217	60,831		181,880	0.1
1956	192,418	161,569	30,849		212,729	0.1
1957	309,760	258,684	51,076		263,805	0.1
1958	226,485	188,086	38,399		302,204	0.1
1959	357,108	291,599	65,509		367,713	0.1
1960	220,585	190,343	30,242		397,955	0.1
1961	549,502	439,976	109,526		507,481	0.1
1962	335,695	267,231	68,464		575,945	0.2
1963	1,351,111	1,057,912	293,199		869,144	0.2
1964	692,313	544,432	147,881		1,017,025	0.3
1965	593,743	465,284	128,459		1,145,484	0.3
1966	1,313,748	1,036,242	277,506		1,422,990	0.4
1967	767,554	581,592	185,962		1,608,952	0.4
1968	672,494	505,322	167,172		1,776,124	0.5
1969	1,349,808	994,289	355,519		2,131,643	0.6
1970	1,209,828	917,116	292,712		2,424,355	0.7
1971	860,862	621,165	239,697		2,664,052	0.7
1972	954,009	673,628	280,381		2,944,433	0.8
1973	986,108	700,002	286,106		3,230,539	0.9
1974	1,580,055	1,106,031	474,024		3,704,563	1.0
1975	817,570	593,862	223,708		3,928,271	1.1
1976	1,152,060	871,550	280,510		4,208,781	1.2
1977	1,217,739	900,778	316,961		4,525,742	1.3
1978	1,585,402	1,168,250	417,152		4,942,894	1.4
1979	2,146,711	1,586,776	559,935		5,502,829	1.5
1980	1,502,671	1,137,981	364,690		5,867,519	1.6
1981	1,929,692	1,389,974	539,718		6,407,237	1.8
1982	2,054,234	1,436,496	617,738		7,024,975	1.9
1983	2,231,933	1,542,617	689,316		7,714,291	2.1
1984	4,810,267	3,166,665	1,643,602		9,357,893	2.6
1985	2,789,749	1,851,797	937,952		10,295,845	2.8

PEOPLES GAS COMPANY LLC

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)
1986	3,483,916	2,293,809	1,190,107		11,485,952	3.2
1987	7,112,279	4,534,704	2,577,575		14,063,527	3.9
1988	2,561,808	1,646,832	914,976		14,978,503	4.1
1989	5,542,424	3,463,362	2,079,062		17,057,565	4.7
1990	8,039,580	4,755,222	3,284,358		20,341,923	5.6
1991	4,605,056	2,777,149	1,827,907		22,169,830	6.1
1992	6,001,527	3,619,753	2,381,774		24,551,604	6.8
1993	6,534,651	3,871,053	2,663,598		27,215,202	7.5
1994	4,942,132	2,869,240	2,072,892		29,288,094	8.1
1995	4,268,536	2,444,996	1,823,540		31,111,634	8.6
1996	4,881,530	2,718,831	2,162,699		33,274,333	9.2
1997	7,024,266	3,846,298	3,177,968		36,452,301	10.1
1998	7,007,397	3,853,669	3,153,728		39,606,029	11.0
1999	7,302,628	3,516,694	3,785,934		43,391,963	12.0
2000	7,800,692	3,812,317	3,988,375		47,380,338	13.1
2001	5,897,136	2,801,472	3,095,664		50,476,002	14.0
2002	7,054,015	3,220,826	3,833,189		54,309,191	15.0
2003	7,123,035	3,132,003	3,991,032		58,300,223	16.1
2004	8,290,501	3,824,825	4,465,676		62,765,899	17.4
2005	8,663,868	3,470,042	5,193,826		67,959,725	18.8
2006	8,430,901	3,391,548	5,039,353		72,999,078	20.2
2007	9,007,816	3,553,200	5,454,616		78,453,694	21.7
2008	11,015,832	4,191,993	6,823,839		85,277,533	23.6
2009	6,074,725	2,253,019	3,821,706		89,099,239	24.7
2010	6,608,213	2,141,320	4,466,893		93,566,132	25.9
2011	8,161,834	2,736,563	5,425,271		98,991,403	27.4
2012	9,870,710	3,012,930	6,857,780		105,849,183	29.3
2013	16,924,484	4,909,034	12,015,450		117,864,633	32.6
2014	24,990,355	10,153,759	14,836,596		132,701,229	36.7
2015	11,949,690	3,878,827	8,070,863		140,772,092	39.0
2016	18,268,241	3,985,976	14,282,265		155,054,357	42.9
2017	20,439,486	4,029,307	16,410,179		171,464,536	47.4
2018	20,674,749	4,039,923	16,634,826		188,099,362	52.0
2019	21,966,792	4,329,014	17,637,778		205,737,140	56.9
2020	22,280,681	4,493,263	17,787,418		223,524,558	61.8
2021	25,956,350	3,984,096	21,972,254		245,496,812	67.9
2022	29,278,307	2,384,755	26,893,552		272,390,364	75.4
2023	18,781,542	2,566,868	16,214,674		288,605,038	79.9
2024	50,819,806	2,659,645	48,160,161		336,765,199	93.2
2025	24,880,668	232,239	24,648,429		361,413,628	100.0
TOTAL	529,979,868	168,566,240	361,413,628			

**UTILITY PLANT IN SERVICE**

PEOPLES GAS COMPANY LLC

ACCOUNT 303.00 MISCELLANEOUS INTAGIBLE 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						
NET SALVAGE PERCENT.. 0						
2014	1,397,104.60	392,936	399,612	997,493	28.75	34,695
2023	50,978.29	3,080	3,132	47,846	37.58	1,273
2024	176,244.23	6,059	6,162	170,082	38.62	4,404
2025	166,920.80	1,043	1,061	165,860	39.75	4,173
	1,791,247.92	403,118	409,967	1,381,281		44,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.0 2.49

PEOPLES GAS COMPANY LLC

ACCOUNT 303.01 MISCELLANEOUS INTAGIBLE 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						
NET SALVAGE PERCENT.. 0						
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	787,680.38	669,528	672,437	115,243	0.75	115,243
2023	2,250,045.28	1,087,514	1,092,239	1,157,806	2.58	448,762
2024	577,238.12	158,740	159,430	417,808	3.62	115,417
2025	546,701.87	27,335	27,454	519,248	4.75	109,315
	5,866,725.96	3,648,177	3,656,620	2,210,106		788,737
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						13.44

PEOPLES GAS COMPANY LLC

ACCOUNT 303.02 MISCELLANEOUS INTAGIBLE 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						
NET SALVAGE PERCENT.. 0						
2015	1,960,623.58	1,339,753	1,398,849	561,775	4.75	118,268
2016	315,993.54	194,864	203,460	112,534	5.75	19,571
2020	1,710,548.17	598,692	625,100	1,085,448	9.75	111,328
2021	77,229.59	21,881	22,846	54,384	10.75	5,059
2023	862,946.69	139,029	145,162	717,785	12.58	57,058
2024	236,149.19	21,648	22,603	213,546	13.62	15,679
2025	530,616.02	8,845	9,235	521,381	14.75	35,348
	5,694,106.78	2,324,712	2,427,255	3,266,852		362,311
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						6.36



PEOPLES GAS COMPANY LLC

ACCOUNT 303.03 MISCELLANEOUS INTAGIBLE 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						
NET SALVAGE PERCENT.. 0						
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	49,108	1,851	1.75	1,058
2019	899,766.02	562,354	656,886	242,880	3.75	64,768
2020	32,546.42	17,087	19,959	12,587	4.75	2,650
2021	48,329.71	20,540	23,993	24,337	5.75	4,233
2022	663.57	216	252	412	6.75	61
2023	662,500.83	160,107	187,021	475,480	7.58	62,728
2024	829,302.03	114,029	133,197	696,105	8.62	80,755
2025	785,431.43	19,636	22,937	762,494	9.75	78,205
	8,428,562.72	6,054,329	6,212,418	2,216,145		294,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 3.49

PEOPLES GAS COMPANY LLC

ACCOUNT 350.20 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-R4						
NET SALVAGE PERCENT.. 0						
1947	11.20	10	11			
1948	1,215.76	1,087	1,216			
1949	109.20	97	109			
1953	162.40	141	162			
1954	2,117.36	1,825	2,117			
1955	437.08	374	437			
1967	100.00	75	92	8	17.18	
1969	1,120.00	823	1,011	109	18.57	6
1970	644.80	467	573	72	19.28	4
1972	392.00	276	339	53	20.72	3
1973	1,064.00	738	906	158	21.46	7
1974	448.00	306	376	72	22.21	3
1977	280.00	190	233	47	22.67	2
1980	112.00	72	88	24	24.68	1
1983	1,456.00	886	1,088	368	27.19	14
1985	1,400.00	817	1,003	397	28.72	14
1986	409.02	233	286	123	29.72	4
1987	441.00	246	302	139	30.25	5
1993	875.00	418	513	362	35.32	10
2000	2,875.00	1,089	1,338	1,537	41.41	37
	15,669.82	10,170	12,200	3,470		110

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 0.70

PEOPLES GAS COMPANY LLC

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)
FENCING						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1986	2,159.71	1,407	1,470	689	20.99	33
1987	3,015.84	1,927	2,014	1,002	21.63	46
2000	87,678.55	40,955	42,801	44,878	28.81	1,558
2002	15,519.54	6,784	7,090	8,430	29.94	282
2004	4,097.17	1,672	1,747	2,350	30.83	76
2007	7,536.43	2,709	2,831	4,705	32.51	145
2008	3,484.86	1,190	1,244	2,241	33.25	67
2010	6,944.58	2,139	2,235	4,709	34.26	137
2015	25,255.03	5,513	5,761	19,494	36.70	531
	155,691.71	64,296	67,194	88,498		2,875

SPRANKLE COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

1926	27,541.11	27,257	27,541			
1957	6,109.86	6,032	6,110			
1966	509.61	502	510			
1969	1,945.00	1,916	1,945			
1975	218.60	215	219			
1977	909.38	895	909			
1992	1,768.44	1,729	1,768			
1997	1,608.21	1,567	1,608			
	40,610.21	40,113	40,610			

VARDY COMPRESSOR STATION  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. 0

1974	28,324.75	26,209	27,571	754	3.68	205
1992	1,047.69	944	993	55	3.65	15
1997	20,000.00	17,684	18,603	1,397	3.70	378
2000	3,660.53	3,189	3,355	306	3.74	82
	53,032.97	48,026	50,522	2,511		680

PEOPLES GAS COMPANY LLC

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)
KINTER COMPRESSOR STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1937	16,189.19	13,673	14,384	1,806	11.24	161
1938	95.25	80	84	11	11.33	1
1952	204.04	167	176	28	12.39	2
1972	13,022.94	10,008	10,528	2,495	13.45	186
1973	180.36	138	145	35	13.49	3
1989	10,852.97	7,868	8,277	2,576	13.75	187
1996	12,117.50	8,188	8,614	3,504	14.04	250
1997	885.10	593	624	261	13.95	19
2006	6,265.06	3,618	3,806	2,459	14.08	175
2020	216,199.52	58,806	61,862	154,337	14.05	10,985
	276,011.93	103,139	108,499	167,513		11,969

OTHER  
SURVIVOR CURVE.. IOWA 55-R2  
NET SALVAGE PERCENT.. 0

1922	2,743.90	2,744	2,744			
1947	1,028.88	904	955	74	6.66	11
1955	19,107.20	15,932	16,823	2,284	9.14	250
1956	3,574.29	2,959	3,125	450	9.47	48
1973	748.80	523	552	197	16.56	12
1989	8,553.81	5,271	5,566	2,988	22.58	132
1997	4,329.38	2,214	2,338	1,992	27.00	74
1998	1,694.98	841	888	807	27.69	29
2001	15,159.82	6,875	7,260	7,900	29.22	270
2003	982.07	415	438	544	30.38	18
	57,923.13	38,678	40,688	17,235		844
	583,269.95	294,252	307,513	275,757		16,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 2.81

PEOPLES GAS COMPANY LLC

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 70-R4						
NET SALVAGE PERCENT.. 0						
1924	1,825.41	1,796	1,825			
1925	1,219.38	1,196	1,219			
1928	2,406.52	2,337	2,407			
1929	3,014.04	2,918	3,014			
1946	2,099.40	1,897	2,099			
1947	1,538.79	1,383	1,539			
1948	634.94	568	635			
1972	37,093.52	26,114	37,094			
1973	19,122.48	13,260	19,122			
1984	67,196.50	40,190	67,196			
1989	80,854.55	43,087	80,855			
1990	27,190.19	14,090	27,190			
1998	306,585.67	124,474	290,489	16,097	39.87	404
1999	3,347.79	1,309	3,055	293	40.87	7
2000	36,810.82	13,944	32,541	4,270	41.41	103
2017	18,138.19	2,275	5,309	12,829	57.54	223
2024	1,564,929.75	32,707	76,330	1,488,600	64.41	23,111
2025	156,428.19	594	1,386	155,042	65.54	2,366
	2,330,436.13	324,139	653,305	1,677,131		26,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.0 1.12

PEOPLES GAS COMPANY LLC

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 65-R3						
NET SALVAGE PERCENT.. 0						
1946	873.70	769	74-	948	7.79	122
1947	554.28	485	47-	601	8.08	74
1948	498.14	434	42-	540	8.39	64
1971	5,254.98	3,720	357-	5,612	18.99	296
1972	20,672.76	14,433	1,387-	22,060	19.62	1,124
1973	7,114.00	4,897	470-	7,584	20.26	374
1977	14,563.73	10,189	979-	15,543	20.72	750
1981	15,983.28	10,467	1,006-	16,989	23.32	729
1984	26,637.96	16,593	1,594-	28,232	24.97	1,131
1986	16,399.11	9,784	940-	17,339	26.54	653
1989	24,377.03	13,607	1,307-	25,684	28.69	895
1991	10,762.95	5,751	552-	11,315	29.85	379
1999	281,078.23	119,514	11,482-	292,560	35.48	8,246
2000	47,865.35	19,577	1,881-	49,746	36.48	1,364
2015	1,798.38	317	30-	1,828	47.89	38
	474,433.88	230,537	22,148-	496,582		16,239

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 3.42

PEOPLES GAS COMPANY LLC

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-R4						
NET SALVAGE PERCENT.. 0						
1982	39,565.48	26,180	32,726	6,839	22.11	309
1998	306,247.30	133,524	166,910	139,337	35.25	3,953
1999	45,714.70	19,200	24,001	21,714	36.25	599
	391,527.48	178,904	223,637	167,890		4,861
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	1.24

PEOPLES GAS COMPANY LLC

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 40-S0						
NET SALVAGE PERCENT.. 0						
1955	58.29	53	58			
1967	1,398.35	1,110	1,209	189	8.24	23
1969	8,858.21	6,856	7,467	1,391	9.04	154
1973	19,957.58	14,634	15,938	4,020	10.67	377
1974	7,449.26	5,386	5,866	1,583	11.08	143
1975	1,311.50	935	1,018	294	11.49	26
1977	4,725.59	3,831	4,172	554	11.27	49
1978	92.30	74	81	11	11.58	1
1981	3,720.14	2,897	3,155	565	12.57	45
1983	53,219.48	40,473	44,079	9,140	13.31	687
1984	8,007.56	6,012	6,548	1,460	13.69	107
1986	1,971.77	1,447	1,576	396	14.22	28
1988	36,880.34	26,240	28,578	8,302	15.10	550
1990	7,435.79	5,137	5,595	1,841	15.77	117
1993	14,292.61	9,403	10,241	4,052	16.77	242
1998	349.33	209	228	121	18.20	7
1999	35,754.83	20,931	22,796	12,959	18.59	697
2000	69,497.91	39,656	43,189	26,309	19.00	1,385
2001	20,576.60	11,478	12,501	8,076	19.23	420
2002	1,764.61	960	1,046	719	19.49	37
2003	3,987.14	2,112	2,300	1,687	19.76	85
2004	109,340.26	56,223	61,232	48,108	20.07	2,397
2005	15,334.16	7,639	8,320	7,014	20.40	344
2006	270,538.01	130,183	141,781	128,757	20.75	6,205
2007	202,769.67	94,369	102,777	99,993	20.96	4,771
2008	442,703.30	197,800	215,422	227,281	21.36	10,640
2009	6,853.03	2,940	3,202	3,651	21.63	169
2010	203.67	84	91	113	21.79	5
2011	18,884.48	7,401	8,060	10,824	22.11	490
2012	12,597.39	4,690	5,108	7,489	22.34	335
2013	88,995.06	31,291	34,079	54,916	22.59	2,431
2015	20,628.16	6,323	6,886	13,742	23.19	593
2023	15,645.83	1,407	1,532	14,114	24.47	577
2024	445,205.63	23,685	25,796	419,410	24.47	17,140
2025	517,956.92	5,283	5,754	512,203	24.38	21,009
	2,468,964.76	769,152	837,681	1,631,284		72,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.93



PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	22,010.99	20,550	19,731	2,280	3.65	625
1938	145.79	136	131	15	3.88	4
1940	427.87	394	378	50	4.33	12
1941	32.37	30	29	3	4.55	1
1942	572.30	523	502	70	4.76	15
1948	20,508.86	18,234	17,507	3,002	6.10	492
1949	25,655.00	22,698	21,793	3,862	6.34	609
1950	73.85	65	62	12	6.57	2
1952	12,244.29	10,673	10,247	1,997	7.06	283
1953	83,449.39	72,373	69,488	13,961	7.30	1,912
1954	18,684.13	16,116	15,473	3,211	7.56	425
1956	35,797.62	30,539	29,321	6,477	8.08	802
1959	8,431.19	7,062	6,780	1,651	8.93	185
1960	1,412.70	1,175	1,128	285	9.24	31
1962	792.58	650	624	169	9.88	17
1967	496.53	391	375	122	11.73	10
1970	40,341.91	30,785	29,558	10,784	13.03	828
1971	166.76	126	121	46	13.49	3
1972	6,122.50	4,567	4,385	1,738	13.97	124
1974	77,931.99	56,720	54,459	23,473	14.97	1,568
1975	875.46	629	604	271	15.50	17
1977	2,026.45	1,545	1,483	543	15.04	36
1979	160.41	119	114	46	15.86	3
1981	4,022.92	2,902	2,786	1,237	17.10	72
1982	43,067.23	30,733	29,508	13,559	17.36	781
1983	42,407.28	29,744	28,558	13,849	17.99	770
1984	5,284.91	3,641	3,496	1,789	18.63	96
1985	27,434.30	18,551	17,811	9,623	19.27	499
1986	15,814.31	10,551	10,130	5,684	19.58	290
1987	8,037.69	5,257	5,047	2,991	20.23	148
1988	2,100.43	1,346	1,292	808	20.89	39
1989	49,368.92	30,959	29,725	19,644	21.55	912
1990	36,627.90	22,468	21,572	15,056	22.22	678
1991	31,960.30	19,266	18,498	13,462	22.57	596
1992	75,494.17	44,428	42,657	32,837	23.25	1,412
1993	52,246.53	29,990	28,794	23,453	23.93	980
1994	61,709.98	34,521	33,145	28,565	24.61	1,161
1995	41,456.22	22,697	21,792	19,664	25.00	787
1996	15,565.75	8,287	7,957	7,609	25.69	296
1997	45,828.13	23,693	22,748	23,080	26.39	875
1998	105,667.70	52,982	50,870	54,798	27.10	2,022
1999	278,086.71	135,762	130,349	147,738	27.52	5,368
2000	598,992.42	282,844	271,568	327,424	28.22	11,603

PEOPLES GAS COMPANY LLC

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 55-R2.5						
NET SALVAGE PERCENT.. 0						
2001	5,364.07	2,445	2,348	3,016	28.94	104
2002	359,928.06	158,152	151,847	208,081	29.66	7,016
2004	40,349.59	16,463	15,807	24,543	30.83	796
2005	57,361.37	22,417	21,523	35,838	31.56	1,136
2008	4,056.99	1,379	1,324	2,733	33.51	82
2009	6,650.66	2,140	2,055	4,596	34.25	134
2010	500,623.36	152,690	146,602	354,021	34.75	10,188
2011	21,564.37	6,176	5,930	15,634	35.50	440
2013	67,515.83	16,872	16,199	51,317	36.77	1,396
2014	46,178.98	10,704	10,277	35,902	37.29	963
2015	33,682.52	7,147	6,862	26,821	38.06	705
2016	3,478.80	672	645	2,834	38.60	73
2017	43,929.26	7,648	7,343	36,586	39.14	935
2018	23,260.96	3,575	3,432	19,829	39.92	497
2019	4,053,777.39	544,828	523,107	3,530,670	40.26	87,697
2020	510,998.92	58,203	55,883	455,116	40.83	11,147
2021	44,843.19	4,193	4,026	40,817	41.20	991
2023	37,850.30	2,067	1,984	35,866	41.83	857
	7,760,949.36	2,124,493	2,039,790	5,721,159		162,546

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.2 2.09

PEOPLES GAS COMPANY LLC

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 45-R2.5						
NET SALVAGE PERCENT.. 0						
1957	230.93	211	231			
1962	88.09	78	88			
1967	439.13	379	439			
1970	566.72	478	567			
1972	380.64	316	377	4	7.60	1
1974	1,679.98	1,372	1,635	45	8.26	5
1975	62,725.43	50,724	60,439	2,286	8.61	266
1980	8,956.83	7,377	8,790	167	9.69	17
1984	2,278.59	1,786	2,128	151	11.38	13
1985	10,911.19	8,432	10,047	864	11.83	73
1986	68,303.08	52,006	61,966	6,337	12.30	515
1987	74,523.34	55,870	66,570	7,953	12.77	623
1988	3,231.92	2,384	2,841	391	13.25	30
1990	8,210.44	5,817	6,931	1,279	14.50	88
1994	9,347.63	6,105	7,274	2,074	16.60	125
1997	26,055.29	15,753	18,770	7,285	18.48	394
1998	18,285.77	10,763	12,824	5,462	19.05	287
1999	29,099.86	16,651	19,840	9,260	19.62	472
2000	130,027.17	72,230	86,064	43,963	20.20	2,176
2004	8,441.82	4,072	4,852	3,590	22.80	157
2006	5,082.46	2,260	2,693	2,389	24.04	99
2007	36,144.78	15,369	18,313	17,832	24.67	723
2008	19,793.24	8,024	9,561	10,232	25.30	404
2011	235,864.39	80,996	96,509	139,355	27.24	5,116
2015	9,586.70	2,447	2,916	6,671	29.91	223
2021	43,327.60	4,879	5,813	37,515	33.49	1,120
2022	37,131.08	3,245	3,866	33,265	33.93	980
2024	32,403.74	1,257	1,498	30,906	34.09	907
	883,117.84	431,281	513,842	369,276		14,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 1.68

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
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	653	653			
1904	1,957.65	1,958	1,958			
1905	10,813.71	10,814	10,814			
1906	8,762.83	8,763	8,763			
1907	1,025.44	1,025	1,025			
1908	3,822.09	3,822	3,822			
1909	9,228.94	9,229	9,229			
1910	2,050.88	2,051	2,051			
1911	2,050.88	2,051	2,051			
1912	8,110.28	8,110	8,110			
1913	7,727.12	7,727	7,727			
1914	9,272.66	9,273	9,273			
1915	13,452.13	13,452	13,452			
1916	2,027.54	2,028	2,028			
1917	2,983.09	2,983	2,983			
1918	1,118.66	1,119	1,119			
1919	932.22	930	932			
1920	372.89	371	373			
1921	466.11	462	466			
1922	6,570.33	6,502	6,570			
1923	4,505.92	4,445	4,506			
1924	10,189.22	10,023	10,189			
1925	9,051.28	8,877	9,051			
1926	10,325.40	10,095	10,325			
1927	559.33	545	559			
1928	93.22	91	93			
1929	2,050.88	1,986	2,051			
1930	488.65	471	489			
1931	93.22	90	93			
1933	53.13	51	53			
1934	52.63	50	53			
1935	3,822.09	3,620	3,822			
1936	1,305.10	1,231	1,305			
1937	3,076.31	2,891	3,076			
1938	1,272.58	1,191	1,273			
1939	5,331.41	4,970	5,331			
1940	105.22	98	105			

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1941	2,620.80	2,422	2,610	11	5.30	2
1942	1,137.28	1,047	1,128	9	5.58	2
1943	853.78	782	843	11	5.86	2
1944	489.44	446	481	8	6.15	1
1945	79.23	72	78	1	6.44	
1946	1,182.16	1,068	1,151	31	6.75	5
1947	684.32	615	663	21	7.07	3
1948	90.72	81	87	4	7.39	1
1949	1,862.56	1,657	1,786	77	7.73	10
1950	5,539.76	4,900	5,280	260	8.09	32
1951	5,307.52	4,666	5,028	280	8.46	33
1952	572.32	500	539	33	8.85	4
1953	313.96	272	293	21	9.25	2
1954	1,875.50	1,616	1,741	134	9.68	14
1955	2,017.97	1,726	1,860	158	10.13	16
1956	3,933.97	3,338	3,597	337	10.60	32
1957	3,389.26	2,852	3,073	316	11.10	28
1959	3,399.11	2,809	3,027	372	12.15	31
1960	808.64	662	713	96	12.72	8
1961	9,275.02	7,513	8,096	1,179	13.30	89
1962	4,755.09	3,810	4,105	650	13.91	47
1963	26,678.10	21,137	22,776	3,902	14.54	268
1964	15,046.30	11,783	12,697	2,349	15.18	155
1965	70,676.22	54,693	58,935	11,741	15.83	742
1966	28,093.08	21,471	23,136	4,957	16.50	300
1967	7,076.96	5,340	5,754	1,323	17.18	77
1968	8,527.45	6,350	6,843	1,684	17.87	94
1969	19,661.40	14,445	15,565	4,096	18.57	221
1970	6,915.20	5,011	5,400	1,515	19.28	79
1971	2,472.96	1,766	1,903	570	20.00	28
1972	4,981.44	3,507	3,779	1,202	20.72	58
1973	1,575.40	1,092	1,177	398	21.46	19
1974	4,088.00	2,791	3,007	1,081	22.21	49
1975	1,428.00	959	1,033	395	22.98	17
1976	960.20	662	713	247	22.18	11
1977	280.00	190	205	75	22.67	3
1978	1,344.00	902	972	372	23.17	16
1979	12,868.80	8,452	9,108	3,761	24.17	156
1980	39,489.72	25,554	27,536	11,954	24.68	484
1981	3,724.00	2,357	2,540	1,184	25.68	46
1982	17,016.00	10,598	11,420	5,596	26.19	214
1983	8,078.19	4,915	5,296	2,782	27.19	102
1984	55,490.60	33,189	35,763	19,728	27.72	712

PEOPLES GAS COMPANY LLC

ACCOUNT 365.20 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-R4						
NET SALVAGE PERCENT.. 0						
1985	14,290.20	8,340	8,987	5,303	28.72	185
1986	62,305.05	35,458	38,208	24,097	29.72	811
1987	194,908.23	108,837	117,278	77,630	30.25	2,566
1988	115,525.78	62,823	67,695	47,831	31.25	1,531
1989	123,238.75	65,674	70,768	52,471	31.78	1,651
1990	185,551.25	96,153	103,611	81,940	32.78	2,500
1991	32,183.75	16,205	17,462	14,722	33.78	436
1992	3,906.25	1,922	2,071	1,835	34.32	53
1993	44,606.25	21,291	22,942	21,664	35.32	613
1994	37,950.00	17,552	18,913	19,037	36.32	524
1995	63,750.00	28,732	30,960	32,790	36.87	889
1996	27,606.25	12,031	12,964	14,642	37.87	387
1997	31,875.00	13,416	14,457	17,418	38.87	448
1999	23,468.75	9,179	9,891	13,578	40.87	332
2000	48,556.25	18,393	19,820	28,736	41.41	694
2001	13,687.50	4,980	5,366	8,322	42.41	196
2002	15,664.48	5,464	5,888	9,776	43.41	225
2003	33,083.71	11,043	11,899	21,185	44.41	477
2004	52,145.60	16,624	17,913	34,233	45.41	754
2005	15,277.70	4,641	5,001	10,277	46.41	221
2006	24,609.40	7,154	7,709	16,900	46.97	360
2007	51,227.20	14,118	15,213	36,014	47.97	751
2008	133,150.55	34,686	37,376	95,775	48.97	1,956
2009	24,419.44	5,993	6,458	17,961	49.97	359
2010	43,311.35	9,975	10,749	32,562	50.97	639
2011	71,040.95	15,288	16,474	54,567	51.97	1,050
2012	12,523.32	2,506	2,700	9,823	52.97	185
2014	7,764.10	1,319	1,421	6,343	54.97	115
2018	42,779.04	4,714	5,080	37,699	58.54	644
	2,091,602.96	1,087,341	1,161,548	930,055		25,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 1.23

PEOPLES GAS COMPANY LLC

ACCOUNT 366.10 COMPRESSOR 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)
RUBRIGHT						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2008	596,565.77	263,443	271,278	325,288	21.81	14,915
2011	3,201.69	1,269	1,307	1,895	21.72	87
	599,767.46	264,712	272,585	327,182		15,002
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1920	182.35	182	182			
1954	2,718.88	2,283	2,351	368	8.81	42
1955	5,528.42	4,610	4,748	781	9.14	85
1964	8,289.98	6,413	6,604	1,686	12.45	135
1991	6,596.96	3,886	4,002	2,595	23.89	109
1995	13,450.00	7,241	7,457	5,993	25.93	231
1996	34,710.81	18,175	18,717	15,994	26.61	601
1997	18,500.00	9,459	9,741	8,759	27.00	324
1999	1,169.44	565	582	588	28.10	21
2001	7,210.91	3,270	3,368	3,843	29.22	132
2007	2,209.21	794	818	1,392	32.51	43
	100,566.96	56,878	58,570	41,997		1,723
	700,334.42	321,590	331,155	369,179		16,725
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.1 2.39

PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
FENCING						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	12,047.99	12,048	12,048			
1985	957.93	958	958			
1986	494.00	494	494			
1987	4,188.49	4,188	4,188			
1995	1,205.33	1,042	1,165	40	4.75	8
2002	3,077.66	2,044	2,285	793	11.75	67
2003	3,462.31	2,201	2,461	1,002	12.75	79
2006	4,144.29	2,279	2,548	1,597	15.75	101
2007	223.16	116	130	93	16.75	6
2011	11,451.64	4,662	5,212	6,240	20.75	301
	41,252.80	30,032	31,488	9,765		562

OTHER  
SURVIVOR CURVE.. IOWA 55-R3  
NET SALVAGE PERCENT.. 0

1936	167.29	165	167			
1950	279.72	257	270	10	4.38	2
1954	475.13	428	449	26	5.42	5
1957	335.93	298	313	23	6.25	4
1963	138.50	118	124	15	8.13	2
1964	361.36	306	321	40	8.49	5
1965	9.39	8	8	1	8.86	
1966	4,126.72	3,433	3,601	525	9.25	57
1967	100.11	83	87	13	9.66	1
1968	109.72	90	94	15	10.08	1
1971	980.43	776	814	166	11.45	14
1984	604.51	426	447	158	17.23	9
1993	4,475.41	2,612	2,740	1,735	23.00	75
1997	1,112.15	581	609	503	25.81	19
	13,276.37	9,581	10,045	3,231		194



PEOPLES GAS COMPANY LLC

ACCOUNT 366.20 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)
I.U.P. METERING SITE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1963	5,315.62	4,796	5,028	287	6.75	43
1987	14,694.98	12,491	13,097	1,598	6.75	237
	20,010.60	17,287	18,125	1,886		280
	74,539.77	56,900	59,658	14,882		1,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.4	1.39

PEOPLES GAS COMPANY LLC

ACCOUNT 366.30 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 40-R2.5						
NET SALVAGE PERCENT.. 0						
1964	948.40	870	916	32	3.31	10
1989	6,269.91	4,887	5,147	1,123	10.26	109
1990	3,452.63	2,641	2,782	671	10.83	62
1991	4,259.48	3,195	3,365	894	11.41	78
1992	6,560.01	4,843	5,101	1,459	11.79	124
1993	1,344.70	971	1,023	322	12.39	26
1996	4,261.43	2,879	3,032	1,229	14.04	88
1998	1,713.94	1,102	1,161	553	15.12	37
2003	3,060.34	1,689	1,779	1,281	18.07	71
2010	5,254.57	2,115	2,227	3,028	22.63	134
2011	7,667.97	2,918	3,073	4,595	23.20	198
	44,793.38	28,110	29,606	15,187		937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 2.09

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1905	12,416.29	11,588	12,416			
1906	17,657.22	16,426	17,657			
1907	6,099.46	5,655	6,099			
1908	14,399.88	13,309	14,400			
1909	19,914.95	18,346	19,915			
1910	347.57	319	348			
1911	16,839.60	15,416	16,840			
1912	17,628.50	16,087	17,628			
1913	1,816.13	1,652	1,816			
1914	36,238.84	32,861	36,239			
1915	24,794.97	22,408	24,795			
1916	21,215.39	19,111	21,215			
1917	28,410.85	25,509	28,411			
1918	82.53	74	83			
1919	5,681.08	5,067	5,681			
1920	34.67	31	35			
1921	152.63	135	153			
1923	990.51	871	991			
1924	37,751.56	33,075	37,752			
1925	87,454.67	76,342	87,455			
1926	128,004.26	111,313	128,004			
1927	33,045.23	28,626	33,045			
1928	1,888.64	1,630	1,884	5	10.28	
1929	23,502.00	20,199	23,349	153	10.54	15
1930	1,578.88	1,352	1,563	16	10.80	1
1931	252.49	215	249	3	11.07	
1932	5,150.76	4,371	5,053	98	11.35	9
1933	1,884.38	1,592	1,840	44	11.63	4
1934	127.34	107	124	3	11.92	
1935	47,910.32	40,111	46,365	1,545	12.21	127
1936	25,982.87	21,646	25,021	962	12.52	77
1937	35,819.26	29,692	34,322	1,497	12.83	117
1938	33,372.17	27,521	31,812	1,560	13.15	119
1939	56,921.26	46,691	53,971	2,950	13.48	219
1940	3,878.78	3,164	3,657	222	13.82	16
1941	24,545.82	19,908	23,012	1,534	14.17	108
1942	23,234.52	18,733	21,654	1,581	14.53	109
1943	13,629.49	10,922	12,625	1,004	14.90	67
1944	10,996.81	8,756	10,121	876	15.28	57
1945	3,894.04	3,080	3,560	334	15.67	21
1946	2,620.10	2,058	2,379	241	16.08	15
1947	5,637.54	4,398	5,084	554	16.49	34
1948	461.35	357	413	48	16.92	3

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1949	19,919.08	15,308	17,695	2,224	17.36	128
1950	66,108.65	50,410	58,270	7,839	17.81	440
1951	69,286.58	52,408	60,580	8,707	18.27	477
1952	8,062.93	6,048	6,991	1,072	18.74	57
1953	9,464.83	7,038	8,135	1,330	19.23	69
1954	95,542.26	70,421	81,401	14,141	19.72	717
1955	322,653.57	235,624	272,363	50,291	20.23	2,486
1956	132,844.52	96,090	111,073	21,772	20.75	1,049
1957	277,551.66	198,802	229,800	47,752	21.28	2,244
1958	163,556.18	115,973	134,056	29,500	21.82	1,352
1959	295,189.97	207,105	239,398	55,792	22.38	2,493
1960	75,182.10	52,186	60,323	14,859	22.94	648
1961	441,743.60	303,270	350,557	91,187	23.51	3,879
1962	223,054.20	151,380	174,984	48,070	24.10	1,995
1963	1,094,089.01	733,915	848,350	245,739	24.69	9,953
1964	312,270.06	206,973	239,245	73,025	25.29	2,888
1965	187,455.91	122,696	141,827	45,629	25.91	1,761
1966	746,764.05	482,611	557,862	188,902	26.53	7,120
1967	345,216.89	220,203	254,538	90,679	27.16	3,339
1968	213,741.63	134,514	155,488	58,254	27.80	2,095
1969	689,958.96	428,237	495,010	194,949	28.45	6,852
1970	387,560.43	237,137	274,112	113,448	29.11	3,897
1971	195,608.86	117,938	136,327	59,282	29.78	1,991
1972	396,356.28	235,436	272,146	124,210	30.45	4,079
1973	494,519.70	289,195	334,288	160,232	31.14	5,146
1974	619,337.50	356,491	412,077	207,260	31.83	6,511
1975	303,952.85	172,159	199,003	104,950	32.52	3,227
1976	441,171.72	275,953	318,981	122,191	29.49	4,143
1977	464,518.47	286,887	331,620	132,898	29.88	4,448
1978	591,611.00	357,806	413,597	178,014	30.88	5,765
1979	767,031.52	457,611	528,964	238,068	31.27	7,613
1980	388,749.63	228,663	264,317	124,433	31.68	3,928
1981	613,472.25	352,869	407,890	205,582	32.68	6,291
1982	788,222.19	446,607	516,244	271,978	33.08	8,222
1983	690,212.35	384,931	444,951	245,261	33.51	7,319
1984	2,728,693.87	1,485,774	1,717,442	1,011,252	34.51	29,303
1985	1,237,611.02	662,493	765,792	471,819	34.94	13,504
1986	1,284,960.45	675,889	781,276	503,684	35.37	14,240
1987	2,534,480.94	1,299,175	1,501,748	1,032,733	36.37	28,395
1988	427,051.48	214,764	248,251	178,800	36.82	4,856
1989	1,432,927.39	706,433	816,583	616,344	37.28	16,533
1990	4,740,035.24	2,272,373	2,626,691	2,113,344	38.28	55,208
1991	1,171,748.68	549,784	635,509	536,240	38.74	13,842

PEOPLES GAS COMPANY LLC

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 75-R2.5						
NET SALVAGE PERCENT.. 0						
1992	700,364.43	321,327	371,430	328,934	39.22	8,387
1993	1,374,291.37	611,560	706,917	667,374	40.22	16,593
1994	1,004,320.43	436,277	504,303	500,017	40.69	12,288
1995	953,204.35	403,682	466,626	486,578	41.18	11,816
1996	1,031,640.03	422,457	488,328	543,312	42.18	12,881
1997	1,612,462.12	642,244	742,385	870,077	42.67	20,391
1998	1,210,126.30	468,319	541,341	668,785	43.17	15,492
1999	1,638,705.38	615,170	711,090	927,615	43.68	21,237
2000	1,487,839.76	537,259	621,031	866,809	44.68	19,400
2001	1,464,045.83	511,245	590,960	873,086	45.19	19,320
2002	1,086,400.05	366,225	423,328	663,072	45.72	14,503
2003	1,934,417.63	624,043	721,346	1,213,072	46.72	25,965
2004	1,882,201.58	583,859	674,897	1,207,305	47.25	25,551
2005	2,665,950.65	793,654	917,404	1,748,547	47.78	36,596
2006	2,841,759.85	809,617	935,856	1,905,904	48.32	39,443
2007	2,543,431.57	686,981	794,098	1,749,334	49.32	35,469
2008	1,868,545.12	480,216	555,093	1,313,452	49.87	26,338
2009	1,031,004.27	251,359	290,552	740,452	50.41	14,689
2010	1,934,800.52	445,585	515,062	1,419,739	50.97	27,854
2011	2,611,116.04	565,568	653,754	1,957,362	51.54	37,978
2012	2,552,712.27	517,435	598,115	1,954,597	52.11	37,509
2013	3,236,799.74	606,576	701,156	2,535,644	53.11	47,743
2014	4,986,164.44	863,604	998,261	3,987,903	53.69	74,276
2015	1,664,616.43	264,508	305,751	1,358,865	54.26	25,044
2016	1,022,300.58	147,518	170,520	851,781	54.85	15,529
2017	3,488,086.86	454,847	525,768	2,962,319	55.04	53,821
2018	228,979.03	26,401	30,518	198,461	55.64	3,567
2019	3,330,407.83	333,041	384,970	2,945,438	56.25	52,363
2020	1,349,067.33	114,671	132,551	1,216,516	56.48	21,539
2021	659,890.17	45,994	53,166	606,724	56.73	10,695
2022	5,708,477.42	308,258	356,322	5,352,155	56.99	93,914
2023	79,169.95	3,214	3,715	75,455	57.11	1,321
2024	4,437,209.60	105,606	122,073	4,315,137	56.43	76,469
2025	2,455,875.98	11,297	13,058	2,442,818	54.10	45,154
	97,400,140.98	31,057,921	35,886,536	61,513,605		1,302,756

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.34

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
1936	101.93	97	102			
1938	606.73	568	607			
1942	80.66	73	80	1	4.39	
1950	1,286.48	1,097	1,200	86	7.08	12
1952	23,135.47	19,395	21,224	1,911	7.76	246
1954	12,498.69	10,298	11,269	1,230	8.45	146
1955	43,873.15	35,839	39,219	4,654	8.79	529
1956	733.60	594	650	84	9.14	9
1957	53.34	43	47	6	9.49	1
1959	1,583.15	1,247	1,365	218	10.20	21
1963	3,324.58	2,518	2,755	570	11.65	49
1964	39,642.85	29,724	32,527	7,116	12.01	593
1965	721.71	535	585	137	12.39	11
1974	98.14	66	72	26	15.90	2
1975	872.11	576	630	242	16.31	15
1981	21,215.45	15,396	16,848	4,367	16.73	261
1983	16,044.18	11,388	12,462	3,582	17.27	207
1986	4,733.93	3,233	3,538	1,196	18.22	66
1987	8,978.73	6,044	6,614	2,365	18.57	127
1989	3,899.39	2,544	2,784	1,115	19.31	58
1990	32,045.37	20,560	22,499	9,546	19.69	485
1991	15,319.55	9,706	10,621	4,699	19.81	237
1992	1,825.91	1,135	1,242	584	20.22	29
1993	34,916.32	21,281	23,288	11,628	20.66	563
1994	9,952.73	5,941	6,501	3,452	21.10	164
1996	17,929.62	10,279	11,248	6,682	21.77	307
1997	9,407.19	5,289	5,788	3,619	22.00	164
1998	31,007.42	16,983	18,585	12,422	22.50	552
1999	8,574.74	4,592	5,025	3,550	22.77	156
2000	2,343.31	1,219	1,334	1,009	23.29	43
2002	48,460.03	23,886	26,139	22,321	23.92	933
2003	3,428.06	1,640	1,795	1,633	24.26	67
2005	5,221.90	2,337	2,557	2,665	25.00	107
2008	1,294,620.45	513,705	562,151	732,469	26.23	27,925
2009	1,405,340.93	532,062	582,239	823,102	26.67	30,862
2013	40,744.28	12,329	13,492	27,252	28.23	965
2014	1,611,788.51	455,169	498,094	1,113,695	28.59	38,954
2017	23,624.17	5,108	5,590	18,034	29.92	603
2019	35,532.21	6,019	6,587	28,945	30.65	944

PEOPLES GAS COMPANY LLC

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 48-S0.5						
NET SALVAGE PERCENT.. 0						
2020	4,023.77	581	636	3,388	31.11	109
2024	1,407,506.35	57,145	62,533	1,344,973	32.52	41,358
2025	813,682.55	6,184	6,767	806,916	32.86	24,556
	7,040,779.64	1,854,425	2,029,289	5,011,491		172,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 2.45

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
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	363	363			
1930	195.99	196	196			
1931	252.32	252	252			
1934	42.66	43	43			
1935	1,532.67	1,533	1,533			
1936	965.10	965	965			
1937	1,256.18	1,256	1,256			
1940	1,344.23	1,344	1,344			
1941	93.71	94	94			
1942	654.73	655	655			
1943	317.39	317	317			
1945	9.12	9	9			
1946	135.23	135	135			
1949	4,155.03	4,148	4,155			
1950	99.47	98	99			
1952	210.67	205	211			
1954	10,809.79	10,323	10,810			
1955	90.58	86	91			
1957	336.38	313	336			
1958	1,842.75	1,704	1,843			
1959	38.11	35	38			
1960	882.56	806	883			
1961	372.21	338	372			
1962	559.13	504	559			
1964	231.19	205	231			
1965	943.36	831	943			
1966	8,879.03	7,762	8,879			
1967	3,407.27	2,954	3,407			
1968	4,158.52	3,576	4,159			
1969	865.95	738	866			
1970	5,686.06	4,805	5,686			
1971	2,112.85	1,769	2,095	18	6.19	3
1972	6,950.16	5,763	6,824	126	6.49	19



PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
1973	8,315.25	6,829	8,086	229	6.79	34
1974	12,015.14	9,767	11,565	450	7.11	63
1975	4,870.62	3,918	4,639	232	7.43	31
1976	7,066.08	6,160	7,066			
1977	6,110.05	5,277	6,110			
1978	20,090.50	17,278	20,090			
1979	74,178.38	63,126	74,178			
1980	193,918.83	163,202	193,297	622	8.52	73
1981	68,875.84	57,601	68,223	653	8.66	75
1982	41,960.31	34,663	41,055	905	9.10	99
1983	27,367.52	22,430	26,566	802	9.30	86
1984	67,495.25	54,570	64,633	2,862	9.77	293
1985	93,642.20	75,007	88,838	4,804	10.00	480
1986	31,818.36	25,102	29,731	2,087	10.50	199
1987	64,335.71	50,201	59,458	4,878	10.77	453
1988	16,264.40	12,481	14,783	1,481	11.29	131
1989	238.09	180	213	25	11.60	2
1990	39,120.09	29,098	34,464	4,656	12.14	384
1991	36,188.23	26,526	31,417	4,771	12.48	382
1992	38,276.59	27,617	32,710	5,567	12.83	434
1993	106,717.51	75,375	89,274	17,444	13.41	1,301
1994	128,828.45	89,381	105,863	22,965	13.79	1,665
1995	85,619.06	58,272	69,017	16,602	14.20	1,169
1996	58,665.88	39,124	46,338	12,328	14.61	844
1997	461,940.90	300,169	355,520	106,421	15.23	6,988
1998	395,222.96	250,927	297,198	98,025	15.67	6,256
1999	132,267.30	81,940	97,050	35,217	16.12	2,185
2000	134,482.05	81,160	96,126	38,356	16.59	2,312
2001	64,211.86	37,680	44,628	19,584	17.07	1,147
2002	191,407.02	109,025	129,129	62,278	17.57	3,545
2003	141,611.97	78,141	92,550	49,062	18.07	2,715
2004	258,437.91	138,394	163,914	94,524	18.43	5,129
2005	129,642.63	66,947	79,292	50,351	18.96	2,656
2006	247,505.14	122,911	145,576	101,929	19.51	5,224
2007	388,734.74	185,893	220,172	168,563	19.92	8,462
2008	492,492.55	225,118	266,630	225,863	20.49	11,023
2009	411,685.68	179,948	213,131	198,555	20.93	9,487
2010	685,165.81	285,235	337,833	347,333	21.38	16,246
2011	416,016.39	164,202	194,481	221,535	21.85	10,139
2012	285,757.55	106,388	126,006	159,752	22.34	7,151
2013	400,301.72	140,266	166,131	234,171	22.71	10,311
2014	124,113.77	40,635	48,128	75,986	23.11	3,288
2015	524,350.85	159,088	188,424	335,927	23.53	14,277

PEOPLES GAS COMPANY LLC

ACCOUNT 369.00 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 38-R1.5						
NET SALVAGE PERCENT.. 0						
2016	318,244.94	88,918	105,315	212,930	23.86	8,924
2017	155,709.61	39,566	46,862	108,848	24.22	4,494
2019	15,528.36	3,124	3,700	11,828	24.81	477
2020	37,893.22	6,586	7,801	30,092	24.96	1,206
2021	33,368.41	4,852	5,747	27,621	24.99	1,105
2023	27,181.91	2,430	2,878	24,304	24.61	988
2024	587,071.17	32,113	38,034	549,037	23.75	23,117
2025	374,823.85	4,385	5,194	369,630	21.12	17,501
	8,727,432.72	3,943,841	4,665,203	4,062,230		194,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.23

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1892	33.70	34	34			
1899	33.70	34	34			
1901	67.41	67	67			
1902	33.70	34	34			
1903	67.41	67	67			
1904	67.41	67	67			
1905	67.41	67	67			
1906	67.41	67	67			
1910	67.41	67	67			
1912	67.41	67	67			
1913	33.70	34	34			
1915	134.82	135	135			
1916	101.11	101	101			
1917	67.41	67	67			
1918	101.11	101	101			
1919	134.82	135	135			
1920	67.41	67	67			
1921	67.41	67	67			
1924	67.41	66	67			
1925	134.82	132	135			
1926	134.82	132	135			
1929	168.53	163	169			
1930	101.11	98	101			
1931	67.41	65	67			
1932	134.83	129	135			
1933	33.70	32	34			
1934	134.82	128	135			
1935	67.41	64	67			
1936	33.70	32	34			
1937	269.65	253	270			
1938	37.50	35	38			
1939	2.25	2	2			
1940	58.24	54	58			
1941	141.68	131	142			
1943	18.00	16	18			
1944	7.28	7	7			
1946	117.71	106	118			
1947	3.92	4	4			
1948	88.48	79	88			
1949	119.90	107	120			
1950	26.88	24	27			
1951	467.20	411	467			
1952	53.08	46	53			

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1953	199.36	173	199			
1954	392.00	338	392			
1955	72.80	62	73			
1956	375.20	318	375			
1957	448.00	377	446	2	11.10	
1958	4,158.55	3,469	4,100	59	11.61	5
1959	257.60	213	252	6	12.15	
1960	112.00	92	109	3	12.72	
1961	604.80	490	579	26	13.30	2
1962	644.00	516	610	34	13.91	2
1963	840.00	666	787	53	14.54	4
1964	4,266.88	3,342	3,949	318	15.18	21
1965	2,598.40	2,011	2,377	221	15.83	14
1966	3,109.60	2,377	2,809	301	16.50	18
1967	6,719.55	5,070	5,992	728	17.18	42
1968	5,420.80	4,037	4,771	650	17.87	36
1969	4,416.01	3,244	3,834	582	18.57	31
1970	5,693.00	4,125	4,875	818	19.28	42
1971	9,401.80	6,716	7,937	1,465	20.00	73
1972	2,688.00	1,892	2,236	452	20.72	22
1973	6,438.52	4,465	5,277	1,162	21.46	54
1974	1,699.60	1,160	1,371	329	22.21	15
1975	448.00	301	356	92	22.98	4
1976	5,672.80	3,911	4,622	1,051	22.18	47
1977	2,292.64	1,560	1,844	449	22.67	20
1978	1,120.00	752	889	231	23.17	10
1979	1,297.20	852	1,007	290	24.17	12
1980	1,820.00	1,178	1,392	428	24.68	17
1981	2,469.60	1,563	1,847	623	25.68	24
1982	2,902.20	1,807	2,135	767	26.19	29
1983	6,537.44	3,977	4,700	1,837	27.19	68
1984	2,226.00	1,331	1,573	653	27.72	24
1985	4,077.60	2,380	2,813	1,265	28.72	44
1986	4,854.23	2,763	3,265	1,589	29.72	53
1987	33,826.34	18,889	22,322	11,504	30.25	380
1988	21,831.50	11,872	14,030	7,802	31.25	250
1989	33,538.13	17,872	21,121	12,417	31.78	391
1990	15,258.75	7,907	9,344	5,915	32.78	180
1991	16,245.00	8,179	9,666	6,579	33.78	195
1992	51,887.50	25,534	30,175	21,712	34.32	633
1993	54,150.00	25,846	30,544	23,606	35.32	668
1994	14,887.50	6,885	8,136	6,752	36.32	186
1995	31,322.50	14,117	16,683	14,640	36.87	397

PEOPLES GAS COMPANY LLC

ACCOUNT 374.20 LAND AND LAND RIGHTS - LAND 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 70-R4						
NET SALVAGE PERCENT.. 0						
1996	11,575.00	5,044	5,961	5,614	37.87	148
1997	21,418.75	9,015	10,654	10,765	38.87	277
1998	37,106.25	15,065	17,803	19,303	39.87	484
1999	49,683.75	19,431	22,963	26,721	40.87	654
2000	19,871.25	7,527	8,895	10,976	41.41	265
2001	27,041.25	9,838	11,626	15,415	42.41	363
2002	31,151.64	10,866	12,841	18,311	43.41	422
2003	55,747.77	18,609	21,991	33,757	44.41	760
2004	45,724.62	14,577	17,227	28,498	45.41	628
2005	80,066.42	24,324	28,745	51,321	46.41	1,106
2006	137,562.35	39,989	47,258	90,304	46.97	1,923
2007	134,486.10	37,064	43,801	90,685	47.97	1,890
2008	39,166.78	10,203	12,058	27,109	48.97	554
2009	15,501.94	3,804	4,495	11,007	49.97	220
2010	43,716.72	10,068	11,898	31,819	50.97	624
2011	34,165.65	7,352	8,688	25,478	51.97	490
2012	64,213.52	12,849	15,185	49,029	52.97	926
2014	1,150.00	195	230	920	54.97	17
2017	41,405.55	5,192	6,136	35,270	57.54	613
	1,263,747.80	469,235	554,038	709,710		16,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.3 1.30

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
BUTLER METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1966	62,627.19	62,627	62,627			
1969	216.05	216	216			
1972	1,191.68	1,192	1,192			
	64,034.92	64,035	64,035			
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1905	13.59	14	14			
1906	8.01	8	8			
1907	33.75	34	34			
1909	13.63	14	14			
1910	4.25	4	4			
1911	29.90	30	30			
1912	8.47	8	8			
1913	86.60	87	87			
1914	11.51	12	12			
1915	6.12	6	6			
1917	10.25	10	10			
1922	13.37	13	13			
1925	23.37	23	23			
1927	23.77	23	24			
1929	13.93	14	14			
1930	27.35	26	27			
1933	9.75	9	10			
1938	144.58	134	145			
1939	49.11	45	49			
1940	94.44	87	94			
1947	27.25	24	27			
1948	112.73	98	113			
1950	448.59	387	449			
1951	1,354.95	1,161	1,346	9	7.86	1
1952	502.79	428	496	7	8.17	1
1953	906.57	767	889	17	8.49	2
1954	1,726.88	1,450	1,681	46	8.81	5
1955	509.49	425	493	17	9.14	2
1956	1,273.51	1,054	1,222	52	9.47	5
1958	529.95	432	501	29	10.17	3

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
1959	953.50	771	894	60	10.52	6
1960	280.49	225	261	20	10.89	2
1961	632.04	503	583	49	11.27	4
1962	1,492.62	1,176	1,363	129	11.65	11
1963	1,426.89	1,114	1,291	136	12.05	11
1964	974.34	754	874	100	12.45	8
1965	3,558.70	2,726	3,160	399	12.87	31
1966	1,917.31	1,454	1,686	232	13.29	17
1967	1,385.70	1,040	1,206	180	13.73	13
1968	2,006.41	1,489	1,726	280	14.17	20
1969	2,047.32	1,503	1,742	305	14.63	21
1970	3,521.62	2,555	2,962	560	15.10	37
1971	3,052.43	2,188	2,536	516	15.57	33
1972	3,895.19	2,758	3,197	698	16.06	43
1973	4,683.33	3,273	3,794	889	16.56	54
1974	1,179.91	814	944	236	17.07	14
1976	4,552.11	3,430	3,976	576	16.11	36
1977	2,032.48	1,510	1,750	282	16.69	17
1978	1,552.77	1,137	1,318	235	17.26	14
1979	1,855.60	1,339	1,552	303	17.85	17
1980	1,453.59	1,039	1,204	249	18.04	14
1981	1,703.55	1,199	1,390	314	18.64	17
1982	4,400.38	3,045	3,530	871	19.25	45
1983	9,392.37	6,428	7,452	1,941	19.48	100
1984	10,370.22	6,973	8,083	2,287	20.10	114
1985	7,719.68	5,096	5,907	1,812	20.73	87
1986	10,525.77	6,859	7,951	2,575	20.99	123
1987	14,212.13	9,079	10,525	3,688	21.63	171
1988	21,237.87	13,291	15,407	5,831	22.27	262
1989	19,776.32	12,186	14,126	5,650	22.58	250
1990	9,944.12	5,994	6,948	2,996	23.23	129
1991	24,065.36	14,177	16,434	7,631	23.89	319
1992	32,301.16	18,689	21,665	10,636	24.22	439
1993	43,007.26	24,273	28,138	14,869	24.89	597
1994	13,198.32	7,300	8,462	4,736	25.25	188
1995	25,211.16	13,574	15,735	9,476	25.93	365
1996	17,169.69	8,990	10,421	6,748	26.61	254
1997	8,139.06	4,162	4,825	3,314	27.00	123
1998	19,544.06	9,694	11,238	8,307	27.69	300
1999	16,882.71	8,154	9,452	7,430	28.10	264
2000	17,056.26	7,967	9,236	7,821	28.81	271
2001	25,253.77	11,453	13,277	11,977	29.22	410

PEOPLES GAS COMPANY LLC

ACCOUNT 375.00 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)
OTHER						
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. 0						
2002	29,790.91	13,022	15,095	14,695	29.94	491
2003	42,788.04	18,091	20,972	21,816	30.38	718
2004	45,948.78	18,747	21,732	24,217	30.83	786
2005	49,401.99	19,306	22,380	27,022	31.56	856
2006	38,922.89	14,612	16,939	21,984	32.03	686
2007	25,971.59	9,337	10,824	15,148	32.51	466
2008	38,196.25	13,048	15,126	23,071	33.25	694
2009	31,071.60	10,098	11,706	19,366	33.75	574
2010	56,053.62	17,265	20,014	36,040	34.26	1,052
2011	49,459.45	14,378	16,667	32,792	34.77	943
2012	89,168.72	24,343	28,219	60,950	35.29	1,727
2013	67,234.83	17,131	19,859	47,376	35.83	1,322
2014	7,672.44	1,812	2,101	5,572	36.37	153
2015	1,998.18	436	505	1,493	36.70	41
2016	4,857.41	966	1,120	3,738	37.26	100
	982,120.73	430,800	499,322	482,799		15,879
	1,046,155.65	494,835	563,357	482,799		15,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 1.52



PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1894	115.78	116	116			
1896	5,510.88	5,511	5,511			
1899	1,245.30	1,245	1,245			
1900	1,793.33	1,793	1,793			
1901	918.17	918	918			
1902	5,883.16	5,883	5,883			
1903	7,597.40	7,597	7,597			
1904	8,394.04	8,394	8,394			
1905	5,519.79	5,493	5,520			
1906	3,198.94	3,180	3,199			
1907	126.47	125	126			
1908	2,569.12	2,534	2,569			
1909	3,267.81	3,210	3,268			
1910	0.82	1	1			
1911	3,873.68	3,774	3,874			
1912	6,073.01	5,892	6,073			
1913	13,101.64	12,658	13,102			
1914	3,022.02	2,907	3,022			
1915	482.69	462	483			
1916	1,254.13	1,196	1,254			
1917	3,621.79	3,438	3,622			
1918	6,468.81	6,114	6,469			
1919	6,702.73	6,308	6,703			
1922	130.83	122	131			
1923	5.40	5	5			
1924	2,780.53	2,566	2,767	14	5.01	3
1925	1,086.78	999	1,077	10	5.23	2
1926	2,690.01	2,465	2,658	32	5.44	6
1927	1,237.73	1,130	1,219	19	5.66	3
1928	44.44	40	43	1	5.88	
1930	747.90	675	728	20	6.32	3
1931	13.37	12	13			
1936	20.93	18	19	2	7.69	
1937	38,870.44	34,128	36,801	2,069	7.93	261
1938	3,565.46	3,117	3,361	204	8.17	25
1939	2,368.37	2,062	2,224	144	8.42	17
1940	857.14	743	801	56	8.67	6
1941	43.12	37	40	3	8.92	
1942	1,566.51	1,345	1,450	117	9.18	13
1943	637.06	545	588	49	9.44	5
1944	315.59	268	289	27	9.72	3
1945	338.07	286	308	30	9.99	3
1946	3,426.80	2,885	3,111	316	10.28	31

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1947	2,070.06	1,733	1,869	201	10.57	19
1948	3,839.64	3,197	3,447	393	10.88	36
1949	12,882.35	10,665	11,500	1,382	11.19	124
1950	10,536.08	8,670	9,349	1,187	11.51	103
1951	15,729.10	12,862	13,869	1,860	11.85	157
1952	21,501.38	17,466	18,834	2,667	12.20	219
1953	16,435.59	13,262	14,301	2,135	12.55	170
1954	15,211.17	12,188	13,143	2,068	12.92	160
1955	15,152.86	12,050	12,994	2,159	13.31	162
1956	7,716.97	6,090	6,567	1,150	13.70	84
1957	15,491.66	12,129	13,079	2,413	14.11	171
1958	50,592.25	39,283	42,360	8,232	14.53	567
1959	37,403.50	28,789	31,044	6,360	14.97	425
1960	77,322.02	58,979	63,598	13,724	15.42	890
1961	85,089.66	64,301	69,337	15,753	15.88	992
1962	93,201.06	69,743	75,205	17,996	16.36	1,100
1963	194,249.11	143,923	155,195	39,054	16.84	2,319
1964	298,304.13	218,681	235,809	62,495	17.35	3,602
1965	310,354.33	225,078	242,707	67,647	17.86	3,788
1966	356,538.64	255,667	275,692	80,847	18.39	4,396
1967	381,476.37	270,379	291,556	89,920	18.93	4,750
1968	421,278.36	294,958	318,060	103,218	19.49	5,296
1969	594,550.78	411,156	443,359	151,192	20.05	7,541
1970	534,843.47	365,095	393,690	141,153	20.63	6,842
1971	608,970.41	410,166	442,291	166,679	21.22	7,855
1972	430,490.88	285,979	308,378	122,113	21.82	5,596
1973	342,326.79	224,197	241,757	100,570	22.43	4,484
1974	725,836.03	468,331	505,012	220,824	23.06	9,576
1975	281,096.17	178,648	192,640	88,456	23.69	3,734
1976	544,457.35	378,071	407,683	136,774	21.67	6,312
1977	545,016.53	373,445	402,694	142,323	22.17	6,420
1978	774,715.71	523,475	564,475	210,241	22.68	9,270
1979	977,979.32	651,334	702,349	275,630	23.19	11,886
1980	628,489.68	409,524	441,599	186,891	24.19	7,726
1981	768,071.32	492,795	531,392	236,679	24.72	9,574
1982	799,883.40	505,046	544,603	255,280	25.25	10,110
1983	968,512.68	601,543	648,658	319,855	25.78	12,407
1984	1,396,692.71	852,681	919,466	477,227	26.32	18,132
1985	1,004,310.48	602,285	649,458	354,852	26.87	13,206
1986	1,333,970.66	785,442	846,960	487,011	27.41	17,768
1987	3,203,136.37	1,850,132	1,995,040	1,208,096	27.97	43,193
1988	1,346,228.22	762,234	821,935	524,293	28.54	18,370
1989	2,335,122.29	1,286,652	1,387,427	947,695	29.54	32,082

PEOPLES GAS COMPANY LLC

ACCOUNT 376.10 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1990	1,547,468.24	834,550	899,915	647,553	30.11	21,506
1991	1,877,548.90	990,219	1,067,776	809,773	30.69	26,386
1992	3,103,187.54	1,599,383	1,724,652	1,378,536	31.26	44,099
1993	2,612,822.80	1,314,511	1,417,468	1,195,355	31.85	37,531
1994	2,069,862.70	1,015,475	1,095,010	974,853	32.45	30,042
1995	1,393,180.56	665,940	718,098	675,083	33.04	20,432
1996	1,929,648.24	897,479	967,772	961,876	33.64	28,593
1997	2,771,366.60	1,244,898	1,342,402	1,428,965	34.64	41,252
1998	2,678,265.63	1,167,724	1,259,184	1,419,082	35.25	40,258
1999	2,841,253.82	1,200,714	1,294,758	1,546,496	35.86	43,126
2000	3,061,495.08	1,252,151	1,350,223	1,711,272	36.48	46,910
2001	2,362,659.71	933,959	1,007,110	1,355,550	37.10	36,538
2002	3,432,724.52	1,308,898	1,411,415	2,021,310	37.73	53,573
2003	2,814,807.10	1,033,316	1,114,248	1,700,559	38.36	44,332
2004	3,061,442.49	1,080,077	1,164,672	1,896,770	38.99	48,648
2005	3,650,586.83	1,234,628	1,331,328	2,319,259	39.63	58,523
2006	2,727,825.40	882,179	951,274	1,776,551	40.27	44,116
2007	3,106,907.60	958,170	1,033,217	2,073,691	40.92	50,677
2008	4,034,230.30	1,182,836	1,275,479	2,758,751	41.58	66,348
2009	1,768,404.10	491,439	529,930	1,238,474	42.23	29,327
2010	2,088,288.94	547,758	590,660	1,497,629	42.89	34,918
2011	2,635,217.56	649,581	700,458	1,934,760	43.55	44,426
2012	4,584,748.66	1,057,243	1,140,050	3,444,699	44.22	77,899
2013	4,780,927.66	1,025,031	1,105,315	3,675,613	44.89	81,880
2014	4,046,462.57	801,200	863,952	3,182,511	45.57	69,838
2015	2,027,097.22	369,743	398,702	1,628,395	45.93	35,454
2016	2,660,366.41	440,557	475,063	2,185,303	46.61	46,885
2017	4,254,257.86	631,757	681,238	3,573,020	47.31	75,524
2018	2,171,147.04	286,591	309,038	1,862,109	47.69	39,046
2019	2,453,407.90	280,670	302,653	2,150,755	48.39	44,446
2020	4,081,626.11	396,326	427,367	3,654,259	48.81	74,867
2021	8,899,810.10	707,535	762,952	8,136,858	49.22	165,316
2022	8,825,495.99	545,416	588,135	8,237,361	49.38	166,816
2023	3,919,245.73	182,637	196,942	3,722,304	49.40	75,350
2024	11,538,905.51	313,858	338,440	11,200,466	49.13	227,976
2025	5,929,897.99	31,428	33,889	5,896,009	47.14	125,074
	150,481,156.94	43,896,398	47,329,541	103,151,616		2,489,927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 1.65

PEOPLES GAS COMPANY LLC

ACCOUNT 376.20 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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2013	3,309,086.49	709,468	798,849	2,510,237	44.89	55,920
2014	3,544,542.67	701,819	790,236	2,754,307	45.57	60,441
2015	2,315,455.32	422,339	475,546	1,839,909	45.93	40,059
2016	10,268,911.80	1,700,532	1,914,770	8,354,142	46.61	179,235
2017	7,234,484.42	1,074,321	1,209,667	6,024,817	47.31	127,348
2018	11,060,783.88	1,460,023	1,643,961	9,416,823	47.69	197,459
2019	5,407,535.72	618,622	696,558	4,710,978	48.39	97,354
2020	7,884,423.30	765,578	862,028	7,022,395	48.81	143,872
2021	7,874,170.81	625,997	704,862	7,169,309	49.22	145,658
2022	9,055,188.50	559,611	630,112	8,425,076	49.38	170,617
2023	6,565,394.07	305,947	344,491	6,220,903	49.40	125,929
2024	5,808,154.05	157,982	177,885	5,630,269	49.13	114,599
2025	2,986,454.44	15,828	17,822	2,968,632	47.14	62,975
	83,314,585.47	9,118,067	10,266,787	73,047,798		1,521,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.0 1.83

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1891	26.41	26	26			
1904	233.67	234	234			
1906	23.68	24	24			
1907	141.86	142	142			
1908	51.83	52	52			
1909	75.04	75	75			
1910	18.28	18	18			
1913	90.31	90	90			
1914	19.98	20	20			
1915	84.47	84	84			
1916	20.34	20	20			
1918	121.33	121	121			
1920	42.43	42	42			
1922	41.13	41	41			
1923	28.48	28	28			
1927	21.79	21	22			
1931	100.48	97	100			
1932	286.98	275	287			
1933	216.62	206	217			
1934	207.52	197	208			
1935	10.30	10	10			
1936	56.18	53	56			
1937	28.77	27	29			
1938	146.06	135	146			
1939	432.81	399	433			
1940	90.13	83	90			
1941	63.60	58	64			
1944	88.01	79	87	1	5.78	
1948	278.55	243	268	11	6.95	2
1949	855.22	742	820	35	7.25	5
1950	894.81	772	853	42	7.56	6
1951	4,480.69	3,840	4,241	240	7.86	31
1952	1,179.32	1,004	1,109	70	8.17	9
1953	2,572.62	2,176	2,403	170	8.49	20
1954	4,249.82	3,569	3,942	308	8.81	35
1955	5,781.87	4,821	5,325	457	9.14	50
1956	6,168.30	5,106	5,640	528	9.47	56
1957	4,519.44	3,712	4,100	419	9.82	43
1958	5,804.96	4,732	5,226	579	10.17	57
1959	9,852.21	7,968	8,801	1,051	10.52	100
1960	10,022.23	8,038	8,878	1,144	10.89	105
1961	10,602.27	8,430	9,311	1,291	11.27	115
1962	10,929.24	8,614	9,514	1,415	11.65	121

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
1963	25,048.77	19,561	21,605	3,444	12.05	286
1964	4,939.07	3,821	4,220	719	12.45	58
1965	17,424.79	13,347	14,742	2,683	12.87	208
1966	10,266.39	7,786	8,600	1,666	13.29	125
1967	15,294.82	11,477	12,676	2,619	13.73	191
1968	17,048.74	12,656	13,978	3,071	14.17	217
1969	11,967.27	8,784	9,702	2,265	14.63	155
1970	29,780.93	21,605	23,862	5,919	15.10	392
1971	16,857.27	12,085	13,348	3,509	15.57	225
1972	22,290.86	15,782	17,431	4,860	16.06	303
1973	13,976.25	9,768	10,789	3,187	16.56	192
1974	12,459.66	8,593	9,491	2,969	17.07	174
1975	15,407.44	10,477	11,572	3,835	17.60	218
1976	25,909.85	19,523	21,563	4,347	16.11	270
1977	12,871.99	9,564	10,563	2,309	16.69	138
1978	6,317.06	4,627	5,110	1,207	17.26	70
1979	13,821.44	9,972	11,014	2,807	17.85	157
1980	16,165.59	11,558	12,766	3,400	18.04	188
1981	143,136.95	100,711	111,234	31,903	18.64	1,712
1982	70,690.20	48,918	54,029	16,661	19.25	866
1983	180,605.55	123,606	136,522	44,084	19.48	2,263
1984	135,960.83	91,420	100,972	34,989	20.10	1,741
1985	72,928.98	48,140	53,170	19,759	20.73	953
1986	138,647.84	90,343	99,783	38,865	20.99	1,852
1987	135,373.44	86,477	95,513	39,860	21.63	1,843
1988	93,351.36	58,419	64,523	28,828	22.27	1,294
1989	242,938.26	149,699	165,341	77,597	22.58	3,437
1990	227,800.89	137,318	151,666	76,135	23.23	3,277
1991	224,425.51	132,209	146,024	78,402	23.89	3,282
1992	270,468.14	156,493	172,845	97,623	24.22	4,031
1993	228,875.93	129,178	142,676	86,200	24.89	3,463
1994	97,594.34	53,979	59,619	37,975	25.25	1,504
1995	258,206.97	139,019	153,545	104,662	25.93	4,036
1996	38,120.18	19,960	22,046	16,074	26.61	604
1997	59,686.95	30,518	33,707	25,980	27.00	962
1998	33,245.33	16,490	18,213	15,032	27.69	543
1999	93,037.60	44,937	49,632	43,406	28.10	1,545
2000	137,785.19	64,359	71,084	66,701	28.81	2,315
2001	160,937.63	72,985	80,611	80,327	29.22	2,749
2002	250,634.26	109,552	120,999	129,635	29.94	4,330
2003	226,496.08	95,763	105,769	120,727	30.38	3,974
2004	203,387.20	82,982	91,653	111,734	30.83	3,624
2005	162,707.94	63,586	70,230	92,478	31.56	2,930

PEOPLES GAS COMPANY LLC

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-R2						
NET SALVAGE PERCENT.. 0						
2006	193,137.35	72,504	80,080	113,057	32.03	3,530
2007	151,765.02	54,560	60,261	91,504	32.51	2,815
2008	55,045.01	18,803	20,768	34,277	33.25	1,031
2009	75,031.77	24,385	26,933	48,099	33.75	1,425
2010	208,440.39	64,200	70,908	137,532	34.26	4,014
2011	205,667.59	59,788	66,035	139,633	34.77	4,016
2012	70,792.68	19,326	21,345	49,448	35.29	1,401
2013	104,920.99	26,734	29,527	75,394	35.83	2,104
2014	191,280.34	45,180	49,901	141,379	36.37	3,887
2015	128,750.08	28,106	31,043	97,707	36.70	2,662
2016	101,481.45	20,185	22,294	79,187	37.26	2,125
2017	371,951.71	66,877	73,865	298,087	37.62	7,924
2018	500,222.56	80,136	88,509	411,714	38.00	10,835
2019	189,492.07	26,529	29,301	160,191	38.39	4,173
2020	263,189.44	31,504	34,796	228,393	38.61	5,915
2021	1,101,667.81	108,624	119,974	981,694	38.85	25,269
2022	1,290,599.91	99,376	109,760	1,180,840	38.95	30,317
2023	1,031,666.52	60,559	66,887	964,780	38.74	24,904
2024	3,494,997.92	121,975	134,721	3,360,277	38.00	88,428
2025	2,141,493.25	14,990	16,556	2,124,937	35.46	59,925
	16,127,445.64	3,468,812	3,831,099	12,296,347		350,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.1 2.17

PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
1973	43,138.37	33,682	36,075	7,063	10.96	644
1974	84,920.01	65,575	70,234	14,686	11.39	1,289
1975	109,045.47	83,245	89,159	19,886	11.83	1,681
1976	116,313.58	94,516	101,231	15,083	11.36	1,328
1977	158,583.41	127,787	136,866	21,717	11.63	1,867
1978	176,106.80	140,621	150,612	25,495	11.92	2,139
1979	237,449.88	186,683	199,946	37,504	12.58	2,981
1980	213,769.45	166,377	178,197	35,572	12.89	2,760
1981	213,376.27	163,340	174,945	38,431	13.55	2,836
1982	235,562.38	178,297	190,964	44,598	13.89	3,211
1983	221,479.09	164,692	176,393	45,086	14.57	3,094
1984	282,905.13	207,709	222,466	60,439	14.93	4,048
1985	281,113.20	203,667	218,137	62,976	15.31	4,113
1986	365,193.32	259,433	277,865	87,328	16.00	5,458
1987	575,279.55	402,696	431,306	143,974	16.39	8,784
1988	323,265.16	221,566	237,307	85,958	17.10	5,027
1989	962,121.62	648,662	694,747	267,375	17.52	15,261
1990	986,307.94	650,174	696,366	289,942	18.22	15,913
1991	1,003,007.24	649,247	695,373	307,634	18.66	16,486
1992	1,297,389.63	819,691	877,927	419,463	19.38	21,644
1993	1,418,305.56	878,215	940,608	477,698	19.83	24,090
1994	1,081,154.00	652,044	698,369	382,785	20.56	18,618
1995	1,003,064.91	591,708	633,746	369,319	21.03	17,562
1996	1,113,734.45	638,504	683,867	429,867	21.77	19,746
1997	1,177,072.34	658,454	705,234	471,838	22.25	21,206
1998	1,241,220.19	673,114	720,936	520,284	23.00	22,621
1999	1,146,894.33	605,101	648,091	498,803	23.50	21,226
2000	1,203,550.96	613,811	657,420	546,131	24.26	22,512
2001	1,005,769.12	497,554	532,903	472,866	24.77	19,090
2002	927,100.21	441,856	473,248	453,852	25.53	17,777
2003	1,095,190.77	504,445	540,284	554,907	26.06	21,293
2004	1,163,351.82	514,202	550,734	612,618	26.83	22,833
2005	874,880.55	371,999	398,428	476,453	27.37	17,408
2006	765,661.85	311,012	333,108	432,554	28.14	15,371
2007	900,451.66	350,006	374,872	525,580	28.70	18,313
2008	946,870.86	349,585	374,422	572,449	29.48	19,418
2009	637,377.71	223,720	239,614	397,764	30.05	13,237
2010	570,302.50	188,713	202,120	368,182	30.83	11,942
2011	734,955.11	229,379	245,675	489,280	31.41	15,577
2012	901,736.29	264,028	282,786	618,950	32.00	19,342
2013	2,721,986.87	740,380	792,981	1,929,006	32.79	58,829
2014	2,452,103.08	617,930	661,832	1,790,271	33.39	53,617
2015	1,990,791.93	461,067	493,824	1,496,968	34.00	44,028



PEOPLES GAS COMPANY LLC

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 50-R2.5						
NET SALVAGE PERCENT.. 0						
2016	1,714,905.88	361,674	387,370	1,327,536	34.61	38,357
2017	2,138,148.86	405,821	434,653	1,703,496	35.23	48,354
2018	2,931,215.71	493,030	528,058	2,403,158	35.85	67,034
2019	1,835,343.14	269,612	288,767	1,546,576	36.30	42,605
2020	2,286,870.57	284,487	304,699	1,982,172	36.95	53,645
2021	2,979,656.51	303,925	325,517	2,654,140	37.42	70,928
2022	2,096,287.74	166,236	178,046	1,918,242	37.73	50,841
2023	1,258,972.33	75,412	80,770	1,178,202	37.91	31,079
2024	11,997,854.07	421,125	451,044	11,546,810	37.84	305,148
2025	4,936,456.80	33,568	35,953	4,900,504	36.51	134,224
	69,135,566.18	19,659,377	21,056,095	48,079,471		1,498,435
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.1 2.17

PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
1964	7,038.64	7,039	7,039			
1966	12.23	12	12			
1968	202.67	203	203			
1969	14,201.41	14,196	13,572	629	0.01	629
1970	63.28	63	63			
1971	459.36	448	428	31	0.67	31
1972	603.76	582	556	48	1.01	48
1973	725.07	690	660	65	1.34	49
1974	50.45	47	45	5	1.66	3
1975	24,069.12	22,410	21,425	2,644	1.93	1,370
1976	494.21	475	454	40	2.03	20
1977	731.27	699	668	63	2.25	28
1978	1,051.08	998	954	97	2.50	39
1979	9,369.35	8,840	8,451	918	2.77	331
1980	4,619.72	4,327	4,137	483	3.06	158
1981	2,012.11	1,879	1,796	216	3.14	69
1982	260.05	241	230	30	3.48	9
1983	1,614.48	1,487	1,422	192	3.62	53
1984	331.18	302	289	42	4.00	10
1985	104.26	94	90	14	4.20	3
1988	15,230.09	13,389	12,800	2,430	5.12	475
1989	8,394.69	7,334	7,012	1,383	5.24	264
1990	71,937.74	62,125	59,394	12,544	5.57	2,252
1991	70,468.05	60,095	57,453	13,015	5.91	2,202
1992	188,703.30	158,737	151,758	36,945	6.28	5,883
1993	302,531.51	251,706	240,640	61,892	6.51	9,507
1994	273,595.31	224,020	214,171	59,424	6.92	8,587
1995	296,372.62	239,380	228,856	67,517	7.20	9,377
1996	436,206.27	345,781	330,579	105,627	7.65	13,807
1997	686,043.53	534,908	511,392	174,652	7.98	21,886
1998	488,962.04	374,398	357,938	131,024	8.34	15,710
1999	606,449.15	453,685	433,739	172,710	8.84	19,537
2000	482,606.05	353,364	337,829	144,777	9.23	15,685
2001	529,807.50	379,024	362,361	167,446	9.65	17,352
2002	517,777.97	361,150	345,273	172,505	10.08	17,114
2003	605,125.87	410,638	392,585	212,541	10.54	20,165
2004	894,717.32	589,440	563,526	331,191	11.01	30,081
2005	757,811.81	484,924	463,605	294,207	11.40	25,808
2006	938,366.46	579,817	554,326	384,040	11.90	32,272
2007	1,174,517.53	700,952	670,136	504,382	12.33	40,907
2008	915,991.12	524,588	501,525	414,466	12.87	32,204
2009	539,660.48	296,382	283,352	256,308	13.34	19,213
2010	390,262.52	204,732	195,731	194,532	13.82	14,076

PEOPLES GAS COMPANY LLC

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 28-R1.5						
NET SALVAGE PERCENT.. 0						
2011	581,849.77	290,227	277,468	304,382	14.32	21,256
2012	598,258.65	282,199	269,792	328,467	14.84	22,134
2013	253,945.28	112,929	107,964	145,981	15.30	9,541
2014	662,328.65	275,661	263,542	398,787	15.78	25,272
2015	725,976.64	281,243	268,879	457,098	16.21	28,199
2016	1,074,920.94	383,747	366,876	708,045	16.66	42,500
2017	1,373,755.03	447,707	428,024	945,731	17.07	55,403
2018	1,872,905.86	549,885	525,710	1,347,196	17.44	77,247
2019	1,649,031.65	428,748	409,899	1,239,133	17.79	69,653
2020	407,614.84	91,591	87,564	320,051	18.11	17,673
2021	360,539.86	67,890	64,905	295,635	18.32	16,137
2022	549,913.27	82,597	78,966	470,947	18.39	25,609
2023	348,015.55	40,544	38,762	309,254	18.33	16,871
2024	1,937,413.15	138,525	132,435	1,804,978	17.86	101,063
2025	1,327,065.80	20,437	19,538	1,307,528	15.98	81,823
	24,983,087.57	11,169,531	10,678,799	14,304,289		987,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 3.95

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1970	850.69	617	765	86	13.75	6
1971	3,021.57	2,165	2,683	339	14.17	24
1972	1,666.32	1,180	1,462	204	14.60	14
1973	2,373.85	1,660	2,057	317	15.04	21
1974	1,501.11	1,036	1,284	217	15.49	14
1975	680.21	463	574	106	15.96	7
1976	1,576.10	1,211	1,501	75	14.85	5
1977	2,738.14	2,088	2,588	150	15.04	10
1978	418.97	315	390	29	15.64	2
1979	2,995.06	2,230	2,764	231	15.86	15
1980	5,126.34	3,758	4,658	468	16.48	28
1981	8,370.20	6,074	7,528	842	16.73	50
1982	5,478.23	3,909	4,845	633	17.36	36
1983	3,628.46	2,560	3,173	455	17.63	26
1984	17,160.36	11,962	14,826	2,334	17.92	130
1985	13,241.57	9,060	11,229	2,013	18.58	108
1986	51,796.77	34,968	43,339	8,458	18.89	448
1987	153,340.71	101,466	125,756	27,585	19.55	1,411
1988	98,752.74	64,377	79,788	18,965	19.89	953
1989	90,456.65	58,037	71,931	18,526	20.25	915
1990	63,798.00	40,027	49,609	14,189	20.93	678
1991	60,856.88	37,518	46,500	14,357	21.31	674
1992	110,854.35	67,089	83,150	27,704	21.69	1,277
1993	148,250.23	87,497	108,443	39,807	22.39	1,778
1994	60,282.45	34,849	43,192	17,090	22.81	749
1995	44,573.19	25,215	31,251	13,322	23.22	574
1996	61,924.81	34,232	42,427	19,498	23.66	824
1997	63,306.13	34,160	42,338	20,968	24.10	870
1998	116,262.09	60,828	75,390	40,872	24.83	1,646
1999	67,885.39	34,567	42,842	25,043	25.30	990
2000	128,323.21	63,507	78,710	49,613	25.77	1,925
2001	129,360.61	62,119	76,990	52,371	26.25	1,995
2002	102,241.89	47,542	58,923	43,319	26.75	1,619
2003	88,437.51	39,947	49,510	38,928	27.01	1,441
2004	94,918.50	41,346	51,244	43,674	27.53	1,586
2005	158,770.23	66,556	82,489	76,281	28.06	2,718
2006	118,256.41	47,575	58,964	59,292	28.60	2,073
2007	107,492.34	41,589	51,545	55,947	28.92	1,935
2008	81,903.30	30,239	37,478	44,425	29.48	1,507
2009	109,610.90	38,649	47,901	61,710	29.83	2,069
2010	63,855.82	21,424	26,553	37,303	30.20	1,235
2011	59,208.49	18,816	23,320	35,888	30.59	1,173
2012	91,250.92	27,321	33,861	57,390	31.00	1,851

PEOPLES GAS COMPANY LLC

ACCOUNT 382.10 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 50-R1.5						
NET SALVAGE PERCENT.. 0						
2013	472,276.98	132,474	164,188	308,089	31.42	9,806
2014	130,494.58	34,059	42,213	88,282	31.85	2,772
2015	141,935.39	34,334	42,553	99,382	32.12	3,094
2016	178,906.44	39,717	49,225	129,681	32.42	4,000
2017	184,172.62	37,221	46,131	138,042	32.57	4,238
2018	222,030.02	40,232	49,863	172,167	32.75	5,257
2019	210,348.19	33,656	41,713	168,635	32.81	5,140
2020	224,824.67	30,936	38,342	186,483	32.92	5,665
2021	285,254.85	32,747	40,587	244,668	32.79	7,462
	4,647,041.44	1,727,124	2,140,586	2,506,455		84,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.5 1.83

PEOPLES GAS COMPANY LLC

ACCOUNT 387.00 OTHER EQUIPMENT - DISTRIBUTION

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-R2						
NET SALVAGE PERCENT.. 0						
2024	154,028.56	11,136	49,621-	203,650	17.64	11,545
2025	106,563.89	1,556	6,933-	113,497	16.82	6,748
	260,592.45	12,692	56,554-	317,146		18,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 7.02

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER GENERAL OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1928	347,637.41	335,074	336,328	11,309	2.59	4,366
1955	765.09	731	734	31	2.68	12
1966	1,638.43	1,557	1,563	76	2.70	28
1967	3,861.64	3,667	3,681	181	2.70	67
1971	2,332.68	2,208	2,216	116	2.71	43
1978	2,875.64	2,717	2,727	148	2.75	54
1979	6,997.44	6,602	6,627	371	2.77	134
1983	1,378.13	1,293	1,298	80	2.79	29
1986	23,661.89	22,105	22,188	1,474	2.76	534
1988	1,625.88	1,514	1,520	106	2.75	39
1989	7,996.10	7,449	7,477	519	2.66	195
1990	1,569.02	1,455	1,460	109	2.77	39
1994	10,602.04	9,741	9,777	825	2.76	299
1996	1,838.55	1,683	1,689	149	2.70	55
2000	35,954.88	32,410	32,531	3,424	2.76	1,241
2003	2,202.53	1,960	1,967	235	2.75	85
2004	14,412.02	12,770	12,818	1,594	2.73	584
2005	4,362.88	3,843	3,857	505	2.74	184
2006	11,131.07	9,750	9,786	1,345	2.73	493
2007	60,511.91	52,676	52,873	7,639	2.71	2,819
2008	5,721.02	4,934	4,952	769	2.75	280
2009	3,186.99	2,729	2,739	448	2.72	165
2011	151,060.30	126,785	127,260	23,801	2.73	8,718
2012	234,543.29	194,530	195,258	39,285	2.73	14,390
2013	37,558.34	30,689	30,804	6,754	2.74	2,465
2017	4,897.71	3,677	3,691	1,207	2.74	441
2019	11,771.85	8,188	8,219	3,553	2.73	1,301
2020	15,753.81	10,355	10,394	5,360	2.74	1,956
2021	177,988.21	108,324	108,729	69,259	2.73	25,370
2023	432,361.12	202,907	203,666	228,695	2.73	83,771
2024	764,077.08	255,966	256,924	507,153	2.73	185,770
2025	5,243.13	441	443	4,800	2.72	1,765
	2,387,518.08	1,460,730	1,466,197	921,321		337,692

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WAREHOUSE AND AUTOMOTIVE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1940	64,037.71	57,758	57,974	6,064	6.84	887
1950	1,587.67	1,418	1,423	164	7.07	23
1957	1,293.64	1,145	1,149	144	7.20	20
1960	979.96	864	867	113	7.25	16
1961	345.98	304	305	41	7.27	6
1971	7,034.04	6,074	6,097	937	7.40	127
1974	95.04	82	82	13	7.43	2
1976	973.89	844	847	127	7.57	17
1977	58.68	51	51	7	7.31	1
1978	8,105.94	7,009	7,035	1,071	7.39	145
1985	4,219.33	3,549	3,562	657	7.60	86
1987	45,250.34	37,906	38,048	7,202	7.41	972
1988	8,697.89	7,225	7,252	1,446	7.59	191
1989	1,613.80	1,334	1,339	275	7.61	36
1990	19,199.77	15,836	15,895	3,304	7.49	441
1993	47,679.28	38,596	38,740	8,939	7.59	1,178
1995	15,432.33	12,371	12,417	3,015	7.49	403
1996	17,850.49	14,202	14,255	3,595	7.51	479
1997	3,229.25	2,545	2,555	675	7.59	89
1998	15,889.77	12,427	12,474	3,416	7.59	450
2002	3,740.82	2,818	2,829	912	7.61	120
2005	2,801.46	2,037	2,045	757	7.60	100
2010	5,402.99	3,609	3,623	1,780	7.58	235
2013	234,126.86	144,550	145,091	89,036	7.59	11,731
2014	55,795.38	33,265	33,390	22,406	7.62	2,940
2017	427,217.81	222,410	223,242	203,975	7.60	26,839
2019	604,618.27	272,804	273,825	330,793	7.60	43,525
2021	34,485.86	12,370	12,416	22,070	7.60	2,904
2022	13,862.84	4,159	4,175	9,688	7.58	1,278
2024	762,487.81	117,728	118,169	644,319	7.53	85,567
2025	5,240.25	171	172	5,069	7.40	685
	2,413,355.15	1,037,461	1,041,344	1,372,011		181,493



PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
BUTLER WELDING, STORAGE AND RADIO SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1970	76,065.13	69,416	69,676	6,389	4.62	1,383
1972	1,375.00	1,252	1,257	118	4.62	26
1986	11,191.91	10,016	10,054	1,138	4.61	247
1988	14,573.97	12,975	13,024	1,550	4.59	338
1990	7,718.75	6,802	6,827	891	4.75	188
1991	14,753.75	12,986	13,035	1,719	4.66	369
1992	29,439.75	25,842	25,939	3,501	4.63	756
1996	13,215.13	11,403	11,446	1,769	4.65	380
2000	3,181.25	2,683	2,693	488	4.69	104
2002	3,275.40	2,726	2,736	539	4.68	115
2004	1,119.19	916	919	200	4.72	42
2007	1,277.84	1,017	1,021	257	4.69	55
2012	34,948.75	25,792	25,889	9,060	4.70	1,928
2017	24,400.00	15,540	15,598	8,802	4.70	1,873
2021	4,260.35	2,022	2,030	2,231	4.70	475
	240,796.17	201,388	202,142	38,654		8,279

TARENTUM GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2024  
NET SALVAGE PERCENT.. 0

1966	63,790.24	63,790	63,790			
1972	3,834.59	3,835	3,835			
1974	940.00	940	940			
1975	4,390.52	4,391	4,391			
1979	14,518.41	14,518	14,518			
1985	2,084.86	2,085	2,085			
1986	30,754.00	30,754	30,754			
1992	3,544.98	3,545	3,545			
1993	5,540.63	5,541	5,541			
1994	1,728.79	1,729	1,729			
1995	9,736.43	9,736	9,736			
2002	22,444.54	22,445	22,445			
2004	403,589.41	403,589	403,589			
2005	24,609.69	24,610	24,610			

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
TARENTUM GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
2006	36,164.06	36,164	36,164			
2007	5,235.62	5,236	5,236			
2012	34,744.46	34,744	34,744			
	667,651.23	667,652	667,651			

ALABRAN GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1970	62,569.44	62,569	62,569			
1971	1,283.57	1,284	1,284			
1975	6,034.09	6,034	6,034			
1981	16,499.35	16,499	16,499			
1985	4,072.63	4,073	4,073			
1986	15,847.00	15,847	15,847			
1988	14,972.72	14,973	14,973			
1992	1,226.29	1,226	1,226			
1995	17,159.18	17,159	17,159			
1996	7,878.80	7,879	7,879			
2003	1,868.53	1,869	1,869			
2005	5,658.55	5,659	5,659			
2006	1,158.55	1,159	1,159			
2007	6,818.72	6,819	6,819			
2010	1,578.25	1,578	1,578			
2011	31,794.42	31,794	31,794			
	196,420.09	196,421	196,420			

HOME GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. 0

1970	54,725.21	42,385	42,757	11,968	13.37	895
1971	1,851.86	1,429	1,442	410	13.41	31
1985	4,072.62	3,032	3,059	1,014	13.81	73
1987	14,396.71	10,573	10,666	3,731	13.83	270
1989	89,302.73	64,744	65,313	23,990	13.75	1,745

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
HOME GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1990	8,907.58	6,405	6,461	2,446	13.77	178
1992	5,149.94	3,630	3,662	1,488	13.92	107
1993	5,663.25	3,963	3,998	1,665	13.83	120
1995	15,591.50	10,658	10,752	4,840	14.00	346
1996	20,668.06	13,965	14,088	6,580	14.04	469
2003	1,868.54	1,143	1,153	715	14.11	51
2004	1,119.19	673	679	440	14.08	31
2007	1,267.19	715	721	546	14.11	39
2019	93,732.62	28,823	29,076	64,656	14.08	4,592
2020	140,160.49	38,124	38,459	101,702	14.05	7,239
2021	2,107.48	490	494	1,613	14.03	115
2023	28,110.02	4,163	4,200	23,910	13.90	1,720
	488,694.99	234,915	236,979	251,716		18,021

WALKCHALK GARAGE AND SHOP  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1960	53,582.50	53,582	53,583
1961	410.75	411	411
1973	7,800.00	7,800	7,800
1976	2,912.28	2,912	2,912
1979	11,350.08	11,350	11,350
1984	2,931.27	2,931	2,931
1987	11,978.91	11,979	11,979
1991	4,070.94	4,071	4,071
1992	1,987.83	1,988	1,988
1996	9,203.44	9,203	9,203
1999	2,122.54	2,123	2,123
2004	1,119.19	1,119	1,119
2006	44,003.82	44,004	44,004
2007	2,740.61	2,741	2,741
2009	4,035.25	4,035	4,035
2011	3,788.80	3,789	3,789
	164,038.21	164,038	164,038

PEOPLES GAS COMPANY LLC

ACCOUNT 390.00 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)
ANDERSON GARAGE AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1966	25,475.19	25,114	25,475			
1967	580.41	572	580			
1979	14,837.92	14,617	14,833	5	0.70	5
1981	43,038.75	42,281	42,907	132	0.79	132
1982	5,226.44	5,131	5,207	19	0.80	19
1986	8,103.37	7,951	8,069	35	0.75	35
1987	14,133.57	13,840	14,045	89	0.81	89
1992	1,901.06	1,858	1,885	16	0.76	16
1993	3,125.00	3,054	3,099	26	0.75	26
2004	4,637.50	4,484	4,550	87	0.73	87
2007	15,716.32	15,088	15,311	405	0.76	405
2009	3,641.80	3,480	3,532	110	0.76	110
2012	6,422.35	6,076	6,166	256	0.76	256
	146,839.68	143,546	145,660	1,180		1,180

OTHER  
SURVIVOR CURVE.. IOWA 55-R2  
NET SALVAGE PERCENT.. 0

2003	2,176.24	920	934	1,243	30.38	41
2007	3,395.50	1,221	1,239	2,157	32.51	66
2012	43,436.76	11,858	12,033	31,404	35.29	890
2013	79,600.61	20,282	20,581	59,020	35.83	1,647
2014	1,075.59	254	258	818	36.37	22
2020	10,074.94	1,206	1,224	8,851	38.61	229
2021	68,964.77	6,800	6,900	62,065	38.85	1,598
2022	8,237.57	634	643	7,594	38.95	195
2023	502,442.18	29,493	29,927	472,515	38.74	12,197
2024	758,043.81	26,456	26,846	731,198	38.00	19,242
2025	5,231.44	37	38	5,194	35.46	146
	1,482,679.41	99,161	100,621	1,382,058		36,273
	8,187,993.01	4,205,312	4,221,052	3,966,940		582,938

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 7.12

PEOPLES GAS COMPANY LLC

ACCOUNT 391.10 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						
NET SALVAGE PERCENT.. 0						
2006	17,798.10	17,131	17,798			
2007	49,898.90	45,533	49,899			
2008	1,672.84	1,443	1,629	44	2.75	16
2009	1,248.83	1,015	1,145	104	3.75	28
2010	3,965.54	3,024	3,413	553	4.75	116
2011	6,120.39	4,361	4,922	1,198	5.75	208
2012	11,373.26	7,535	8,504	2,869	6.75	425
2013	85,436.40	52,330	59,057	26,379	7.75	3,404
	177,514.26	132,372	146,367	31,147		4,197
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 2.36

PEOPLES GAS COMPANY LLC

ACCOUNT 391.20 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.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	6,450.00	4,031	6,450			
2020	6,996.39	3,673	25,198	18,202-		
	13,446.39	7,704	31,648	18,202-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

PEOPLES GAS COMPANY LLC

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT 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 9-L3						
NET SALVAGE PERCENT.. 0						
2014	47,113.43	40,018	36,697	10,416	1.99	5,234
2015	10,307.58	8,516	7,809	2,499	2.16	1,157
2016	38,020.21	30,561	28,025	9,995	2.26	4,423
2017	243,914.35	189,351	173,636	70,278	2.38	29,529
2018	397,084.11	292,770	268,471	128,613	2.58	49,850
2019	393,791.79	268,015	245,771	148,021	2.93	50,519
2020	822,291.63	495,595	454,463	367,829	3.46	106,309
2021	1,982,650.63	1,004,411	921,050	1,061,601	4.14	256,425
2022	595,224.59	236,780	217,128	378,097	4.92	76,849
2023	528,738.79	158,939	145,748	382,991	5.62	68,148
2024	2,171,932.81	375,310	344,161	1,827,772	6.58	277,777
2025	503,557.59	15,862	14,546	489,012	7.69	63,591
	7,734,627.51	3,116,128	2,857,505	4,877,123		989,811
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 12.80

PEOPLES GAS COMPANY LLC

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY 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 14-S1						
NET SALVAGE PERCENT.. 0						
2016	203,036.42	125,639	49,743	153,293	5.70	26,894
2017	308,033.76	176,873	70,028	238,006	6.12	38,890
2018	671,467.90	353,461	139,943	531,525	6.52	81,522
2019	311,558.64	147,211	58,284	253,275	6.98	36,286
2020	784,743.17	323,785	128,193	656,550	7.47	87,892
2021	22,230.08	7,718	3,056	19,174	7.99	2,400
2023	134,582.03	28,289	11,200	123,382	9.08	13,588
2024	52,144.77	6,409	2,538	49,607	9.81	5,057
2025	25,598.57	584	231	25,368	10.74	2,362
	2,513,395.34	1,169,969	463,216	2,050,179		294,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 11.73



PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
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 GAS COMPANY LLC

ACCOUNT 394.20 TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS AND WORK 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						
NET SALVAGE PERCENT.. 0						
2011	223,895.39	212,701	208,003	15,892	0.75	15,892
2012	234,880.05	207,477	202,894	31,986	1.75	18,278
2013	191,038.12	156,015	152,569	38,469	2.75	13,989
2014	54,908.82	41,182	40,272	14,637	3.75	3,903
2015	27,411.96	18,731	18,317	9,095	4.75	1,915
2016	162,142.32	99,988	97,779	64,363	5.75	11,194
2017	1,119.95	616	602	518	6.75	77
2018	30,205.91	14,599	14,277	15,929	7.75	2,055
2019	27,535.56	11,473	11,220	16,316	8.75	1,865
2020	54,112.57	18,939	18,521	35,592	9.75	3,650
2021	186,955.14	52,970	51,800	135,155	10.75	12,573
2022	391,734.22	84,877	83,001	308,733	11.75	26,275
2023	6,209.77	1,000	978	5,232	12.58	416
	1,592,149.78	920,568	900,233	691,917		112,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2						7.04

PEOPLES GAS COMPANY LLC

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 18-L2.5						
NET SALVAGE PERCENT.. 0						
1961	425.47	425	425			
1962	179.20	179	179			
1975	144.38	142	127	17	0.24	17
1985	5,556.99	5,324	4,778	779	1.76	443
1987	3,745.97	3,553	3,189	557	2.07	269
1988	986.22	929	834	152	2.28	67
1989	10,582.75	9,936	8,917	1,666	2.36	706
1991	594.47	552	495	99	2.65	37
1992	74,241.67	68,377	61,363	12,879	2.85	4,519
1993	30,933.85	28,332	25,426	5,508	2.96	1,861
1994	67,117.09	61,036	54,775	12,342	3.11	3,968
1999	1,150.50	1,000	897	254	3.96	64
2000	60,238.38	51,715	46,410	13,828	4.16	3,324
2001	66,049.63	55,898	50,164	15,886	4.40	3,610
2002	10,057.66	8,395	7,534	2,524	4.60	549
2003	62,232.67	51,373	46,104	16,129	4.70	3,432
2007	15,529.82	12,045	10,810	4,720	5.28	894
2008	41,621.67	31,732	28,477	13,145	5.38	2,443
2013	179,619.24	118,154	106,035	73,584	6.37	11,552
2014	262,175.71	163,703	146,911	115,265	6.77	17,026
2015	171,441.98	100,345	90,052	81,390	7.26	11,211
2016	81,869.58	44,455	39,895	41,975	7.79	5,388
2017	51,279.60	25,424	22,816	28,464	8.39	3,393
2018	125,879.35	56,041	50,293	75,586	9.04	8,361
2019	33,278.59	12,999	11,666	21,613	9.75	2,217
2020	326,087.92	108,718	97,566	228,522	10.50	21,764
2021	210,149.92	57,602	51,694	158,456	11.25	14,085
2022	705,490.76	149,705	134,349	571,142	12.06	47,358
2023	39,484.71	6,278	5,634	33,851	12.78	2,649
2024	433,726.00	39,556	35,499	398,227	13.71	29,046
2025	127,207.23	2,112	1,895	125,312	14.77	8,484
	3,199,078.98	1,276,035	1,145,209	2,053,870		208,737

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 6.52

PEOPLES GAS COMPANY LLC

ACCOUNT 397.00 GENERATION

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						
NET SALVAGE PERCENT.. 0						
2024	231,798.68	21,249	22,303	209,496	13.62	15,381
2025	162,111.46	2,702	2,836	159,275	14.75	10,798
	393,910.14	23,951	25,139	368,771		26,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 6.65

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2007	11,500.91	8,396	7,486	4,015	6.75	595
2011	13,689.76	7,803	6,958	6,732	10.75	626
2012	3,464.31	1,836	1,637	1,827	11.75	155
2024	420,982.02	23,154	20,646	400,336	23.62	16,949
2025	270,109.05	2,701	2,408	267,701	24.75	10,816
	719,746.05	43,890	39,135	680,611		29,141
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 4.05

PEOPLES GAS COMPANY LLC

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						
NET SALVAGE PERCENT.. 0						
2011	33,696.54	32,012	30,486	3,211	0.75	3,211
2012	3,137.18	2,771	2,639	498	1.75	285
2013	572,369.14	467,437	445,158	127,211	2.75	46,259
2014	327,931.95	245,949	234,226	93,706	3.75	24,988
2015	91,070.54	62,231	59,265	31,806	4.75	6,696
2016	108,857.64	67,129	63,929	44,929	5.75	7,814
2018	25,970.74	12,552	11,954	14,017	7.75	1,809
2019	105,310.54	43,880	41,789	63,522	8.75	7,260
2020	74,963.75	26,237	24,986	49,978	9.75	5,126
2021	70,789.04	20,057	19,101	51,688	10.75	4,808
	1,414,097.06	980,255	933,533	480,564		108,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 7.66

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

PEOPLES GAS COMPANY LLC

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			
351.00	798.05			
353.00	2,549.00			
355.00	12,378.93			
367.00	37,945.19	99,744.00		99,744.00-
368.00		31,881.00		31,881.00-
369.00	3,021.94			
375.02	3,080.25			
376.00	415,086.13	342,321.00	8,316.00	334,005.00-
378.00	11,443.00	4,249.00		4,249.00-
380.00	58,211.24	424,224.00		424,224.00-
382.10	5,055.86	9,887.00		9,887.00-
390.00	26,280.74			
391.01	9,316.58			
391.02	313,487.14			
391.03	14,189.00			
392.00	961,032.06		139,251.00	139,251.00
394.20	501,795.32			
396.00	43,163.20			
397.20	20,196.94			
	3,215,881.67	912,306.00	147,567.00	764,739.00-
2021 TRANSACTION YEAR				
303.00	379,965.27			
352.00		1,982.00		1,982.00-
354.00	1,857.17			
367.00	14,445.28	215,555.00		215,555.00-
369.00	33,570.20			
375.02	7,739.40			
376.00	1,030,456.79	241,723.00	5,566.00	236,157.00-
378.00	54,750.28	56,011.00		56,011.00-
380.00		189,733.00		189,733.00-
381.00	414,953.07			
382.10	3,974.15	11,196.00		11,196.00-
390.00	169,838.92			
391.01	9,927.25			
391.02	14,270.00			
391.03	450.32			
392.00	354,682.91		103,133.00	103,133.00
393.00	14,500.38			
394.20	282,035.93			
396.00	108,773.95			
397.20	369,560.42			
	3,265,751.69	716,200.00	108,699.00	607,501.00-



PEOPLES GAS COMPANY LLC

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			
352.00	93,477.72			
367.00	22,240.16		6,938.75	6,938.75
369.00	365.05			
375.02	2,349.51			
376.00	429,518.47	46,553.14	10,878.77	35,674.37-
378.00	173,173.04			
380.00	76,596.80			
381.00	342,674.32			
382.10	4,291.40	1,495.00		1,495.00-
391.01	8,457.12			
391.02	9,207.66			
392.00	1,735,740.32		5,643.60	5,643.60
393.00	10,559.15			
394.20	193,490.71			
396.00	260,936.19			
397.20	604,496.46			
	5,495,853.26	48,048.14	23,461.12	24,587.02-
2023 TRANSACTION YEAR				
303.00	5,857,983.70			
351.00	97.31			
352.00	691.43	2,123.00		2,123.00-
353.00	747.57	897.00		897.00-
354.00	515.09		464.00	464.00
355.00	1,453.38			
366.20	37.39			
367.00	16,970.96	48,640.00	690.00	47,950.00-
368.00	9,278.76	6,588.00		6,588.00-
369.00	5,993.04			
375.00	1,831.85			
376.00	303,075.50	391,641.86	2,093.00	389,548.86-
378.00	42,789.20	2,519.00		2,519.00-
380.00	166,560.83	58,627.62		58,627.62-
381.00	127,465.64			
382.10	1,552.25	3,583.84		3,583.84-
390.00	69,447.34			
392.00	1,265,221.41		35,512.00	35,512.00
396.00	504,626.04	663.00		663.00-
397.20	41,665.95			
	8,418,004.64	515,283.32	38,759.00	476,524.32-

PEOPLES GAS COMPANY LLC

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	112,689.58			
351.00	291.90			
352.00	2,777.55	13,927.00		13,927.00-
353.00	2,373.28	3,437.00		3,437.00-
354.00	1,545.16		1,506.00	1,506.00
355.00	4,409.27			
366.20	112.09			
367.00	26,223.38	164,617.00	2,335.00	162,282.00-
368.00	29,889.34	26,227.00		26,227.00-
369.00	12,699.13			
375.00	4,957.16			
376.00	642,846.44	328,114.00	7,292.00	320,822.00-
378.00	35,904.20	10,501.00		10,501.00-
380.00	37,912.29	208,777.00		208,777.00-
381.00	388,427.51			
382.10	4,655.08	7,811.00		7,811.00-
390.00	100,310.95			
391.10	7,441.49			
391.20	57,630.94			
392.00	1,061,616.17		112,582.00	112,582.00
394.20	443,344.17			
396.00	68,788.86	2,400.00		2,400.00-
397.20	266,230.92			
	3,313,076.86	765,811.00	123,715.00	642,096.00-
TOTAL	23,708,568.12	2,957,648.46	442,201.12	2,515,447.34-