

Columbia Gas of Pennsylvania, Inc.
2020 General Rate Case
Docket No. R-2020-3018835
Standard Filing Requirements
Exhibits 109-117
Volume 7 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled "Calculation of Annual and Accrued Depreciation", beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No.109, in the section "Field Trips", beginning on page III-2.

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

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 Attachment A in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2020, by vintage by account and including applicable depreciation reserves and accruals begin on page VII-8 of Exhibit No. 109 Attachment A.

The detailed calculations which set forth the surviving original cost as of December 31, 2021, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



2020 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2020**

Prepared by:



Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

March 13, 2020

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

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 November 30, 2020 are presented in the attached report. The results of our study as of November 30, 2019 are presented in our report titled "2019 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2019". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of November 30, 2020.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

066624.000

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PART I. INTRODUCTION

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION STUDY**

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Columbia Gas of Pennsylvania, Inc. to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of November 30, 2020.

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 2016.

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 1976 and subsequent vintages. 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 2016 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 2016 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, as established in the Opinion and Order of the Commission at Docket Nos. R-891468 and R-801873.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

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

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

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

Iowa Type Curves

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

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

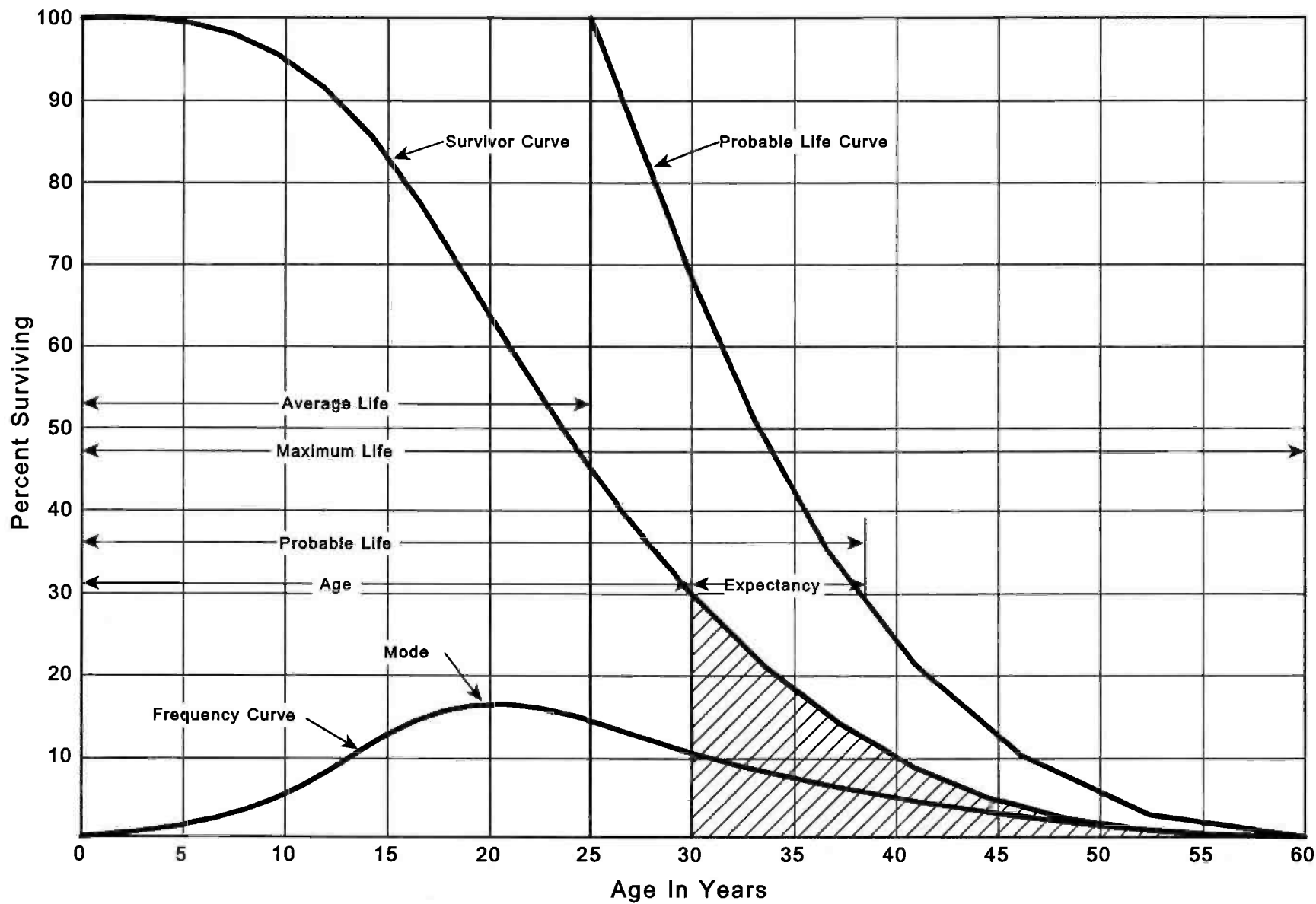


Figure 1. A Typical Survivor Curve and Derived Curves

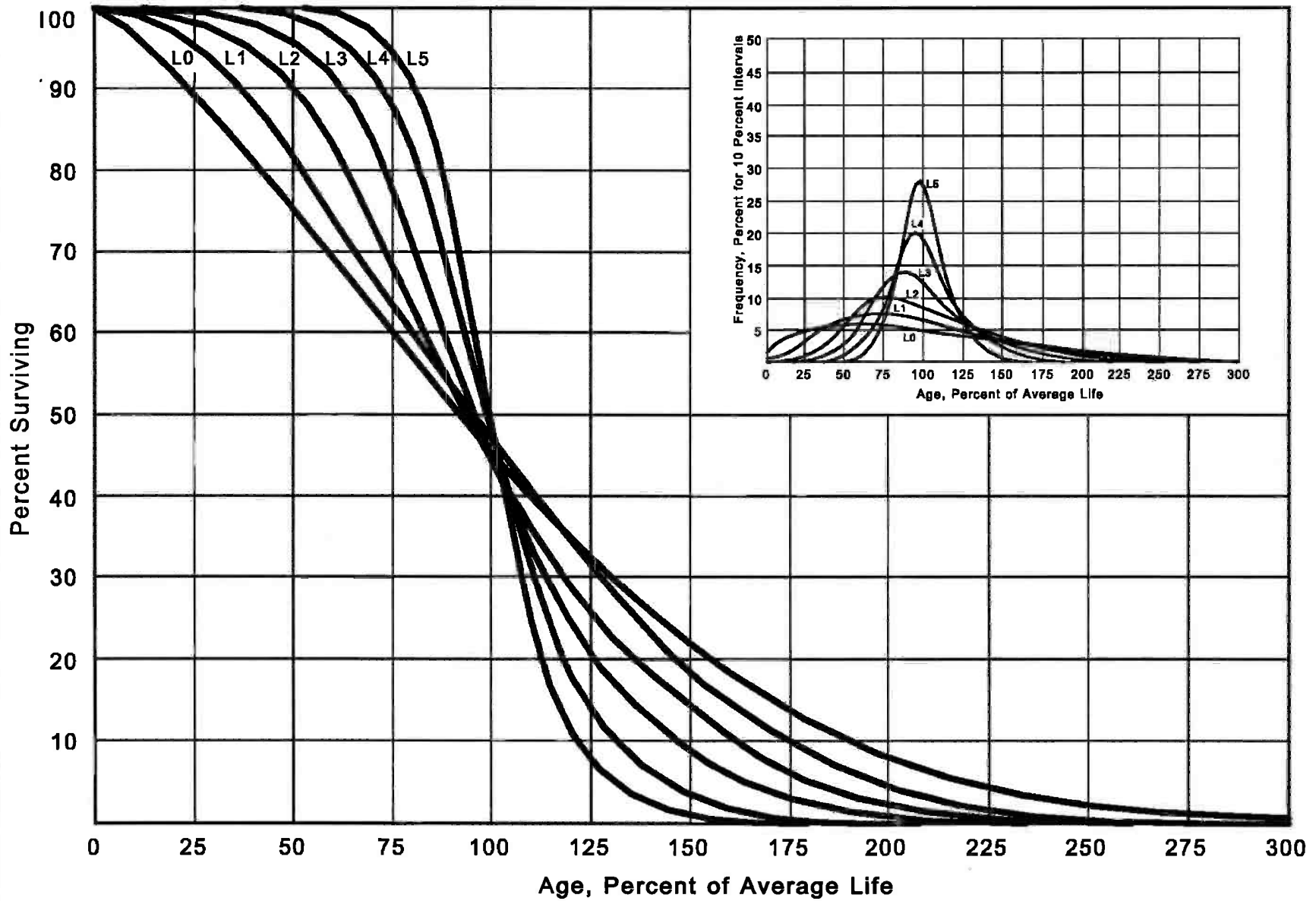


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

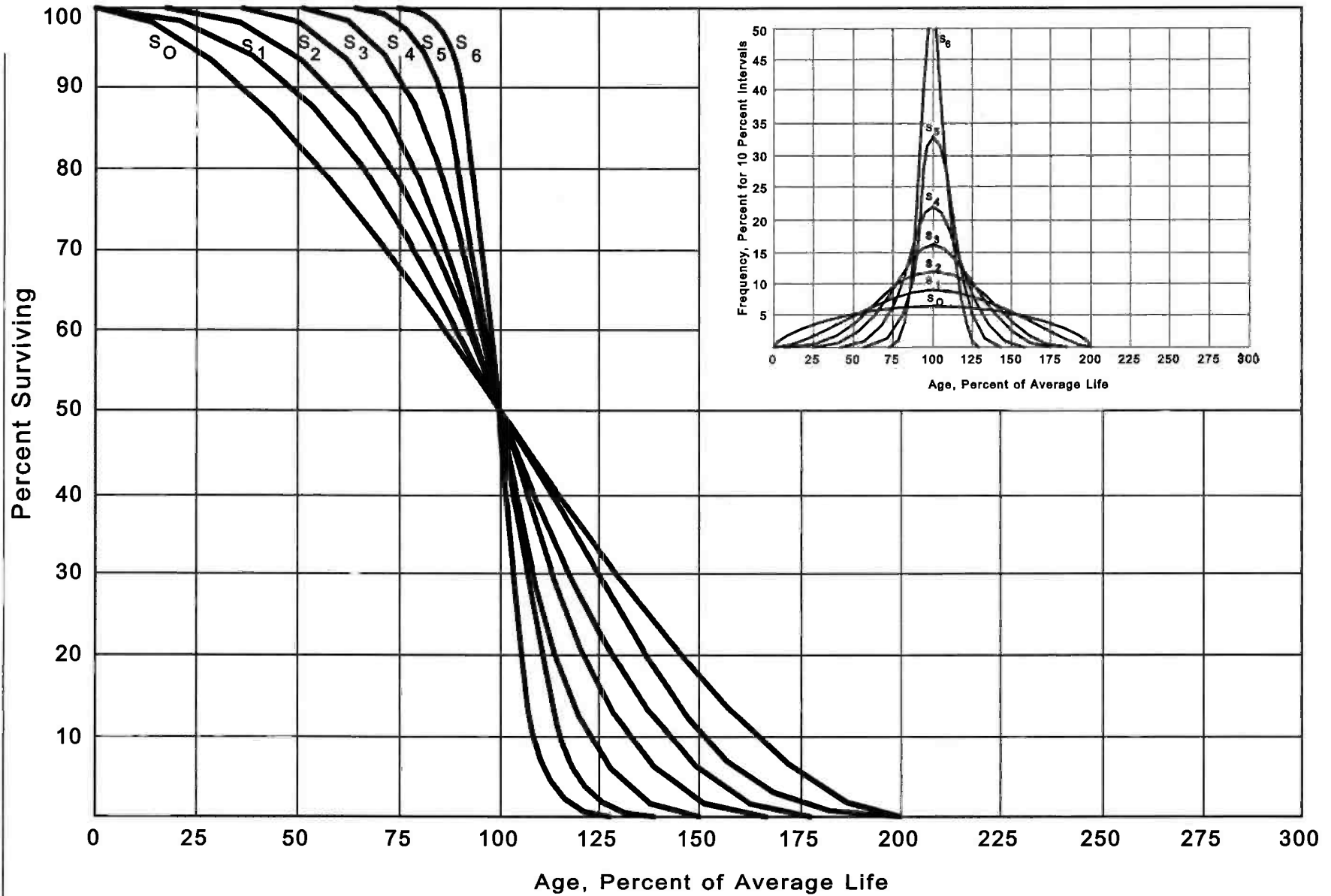


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

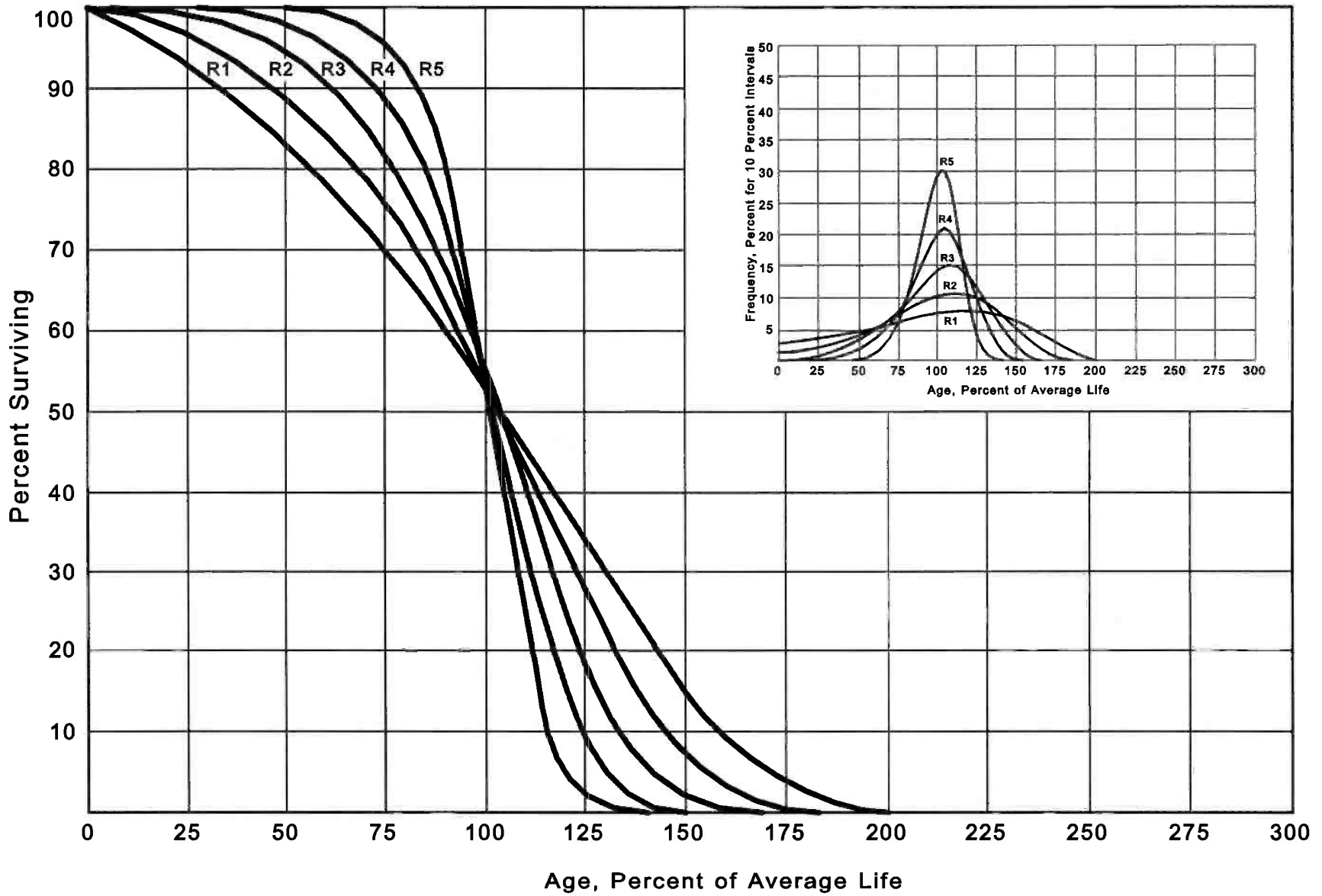


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

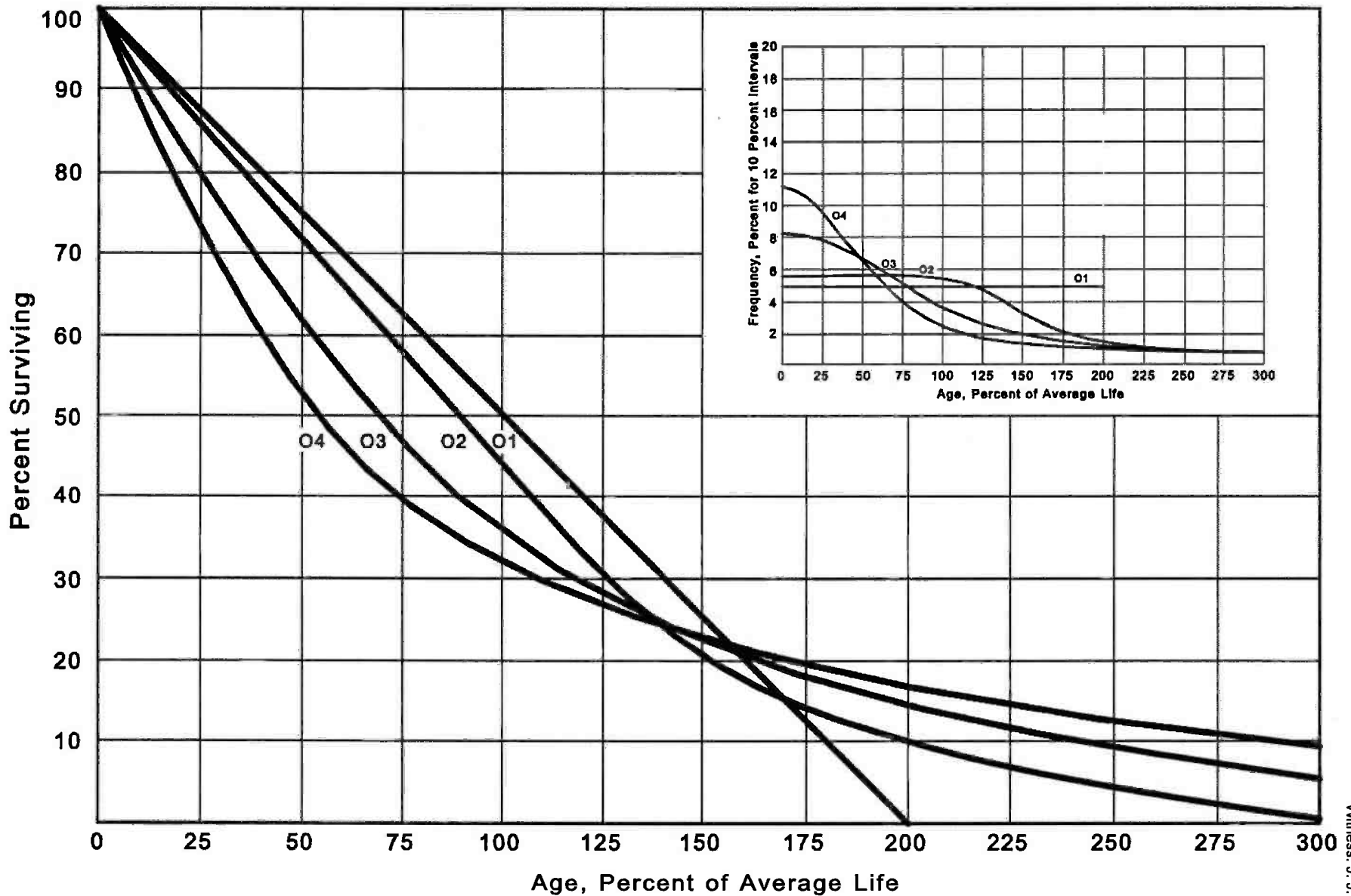


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

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

Retirement Rate Method of Analysis

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

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

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

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

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

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

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

The surviving plant at the beginning of each year from 2010 through 2019 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 2015 are calculated in the following manner:

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

For the entire experience band 2010-2019 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL**

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2013				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2014					660 ^a	653	639	623	628	609	3,789	4½-5½
2015						750 ^a	742	724	685	663	4,332	3½-4½
2016							850 ^a	841	821	799	4,955	2½-3½
2017								960 ^a	949	926	5,719	1½-2½
2018									1,080 ^a	1,069	6,579	½-1½
2019										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

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

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

Smoothing the Original Survivor Curve

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

The lowa 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 lowa 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 lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life

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



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

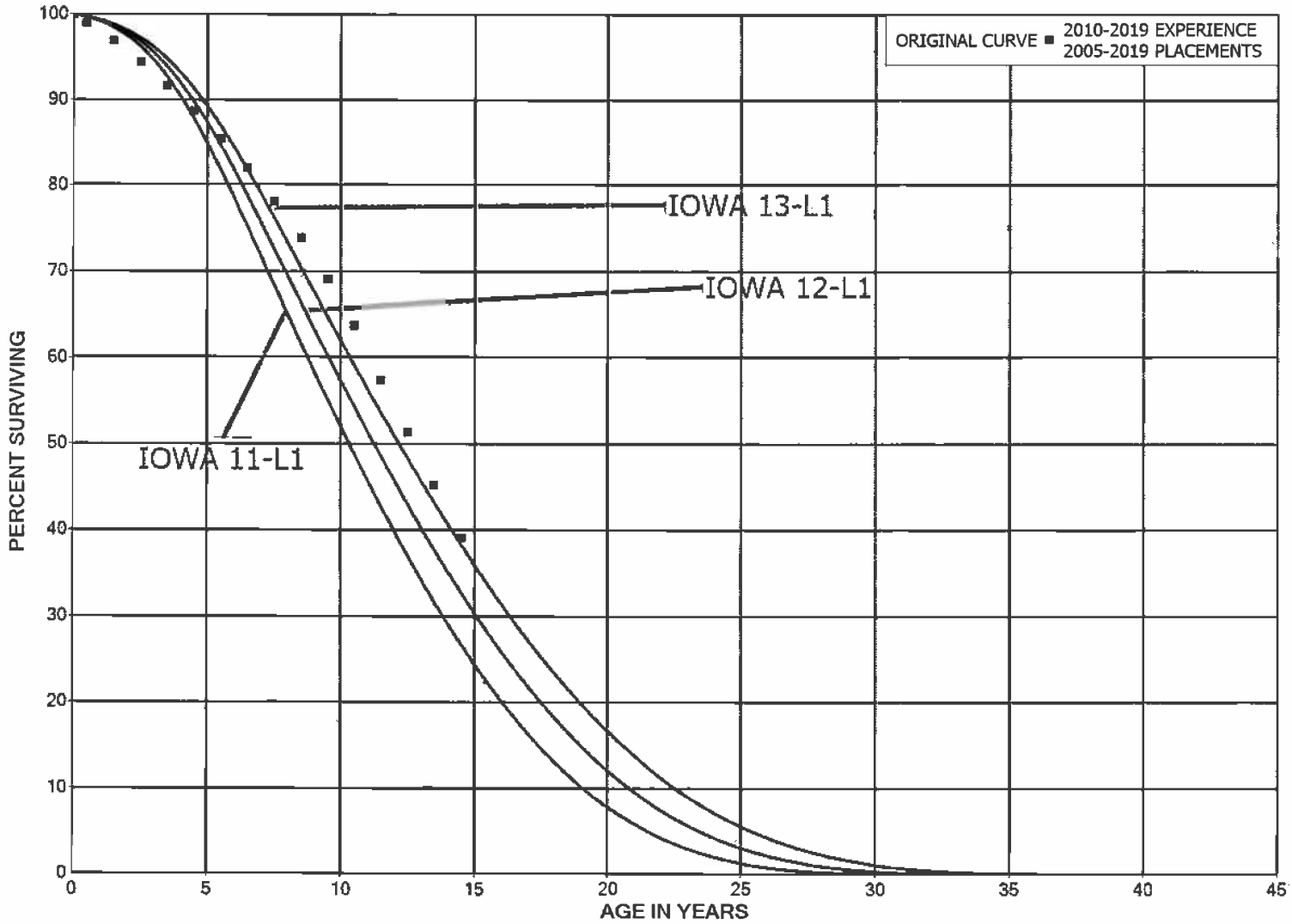




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

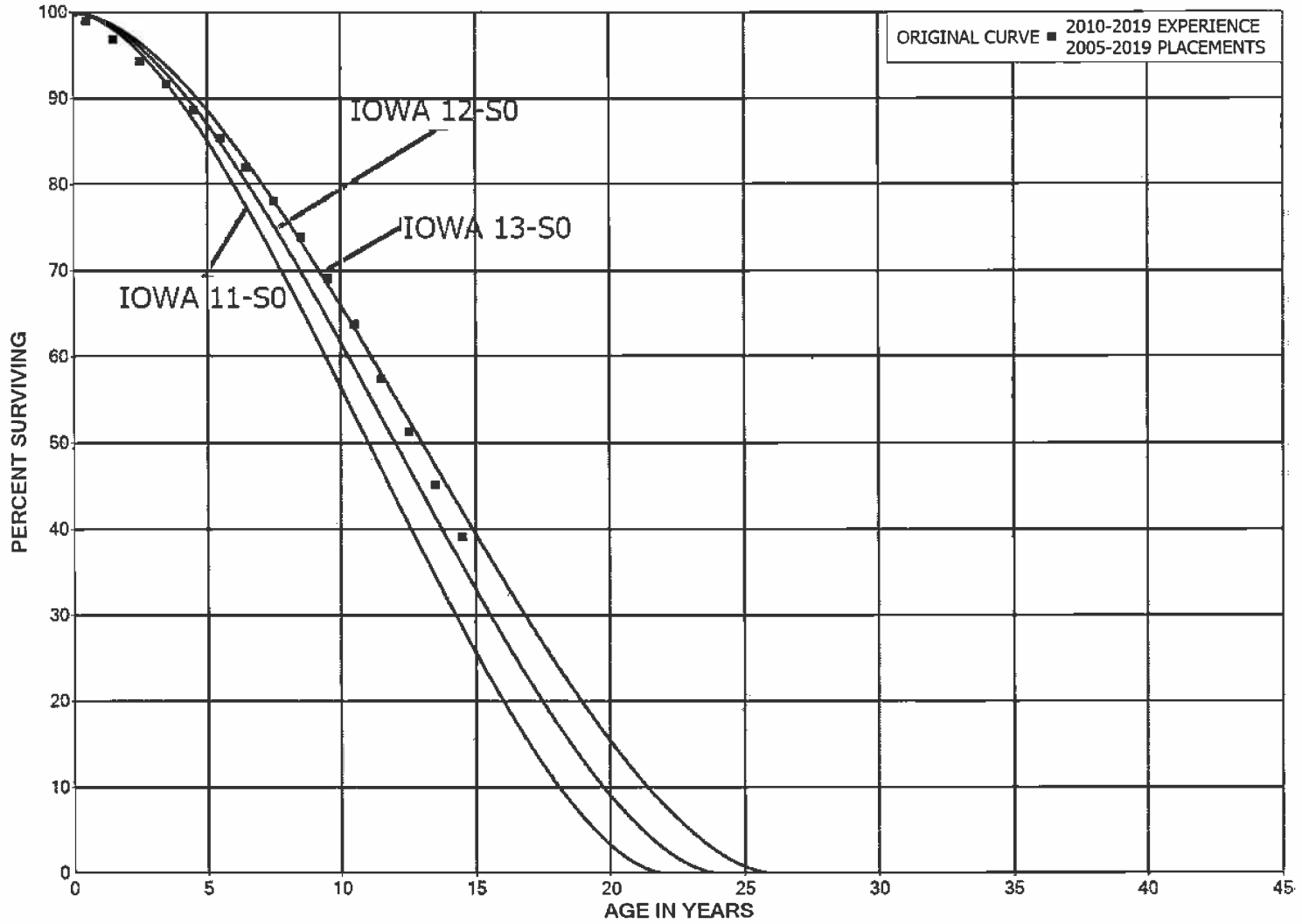




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

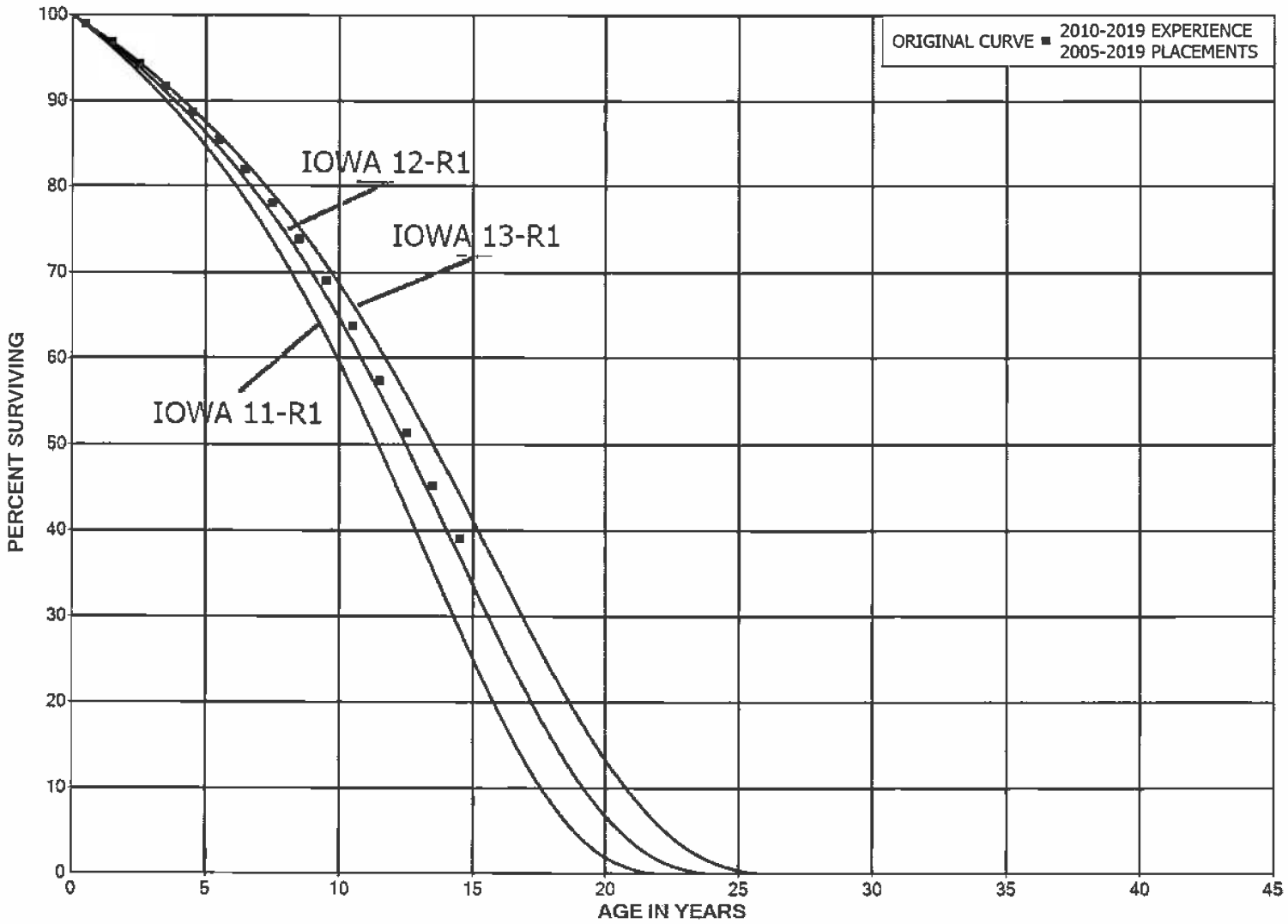
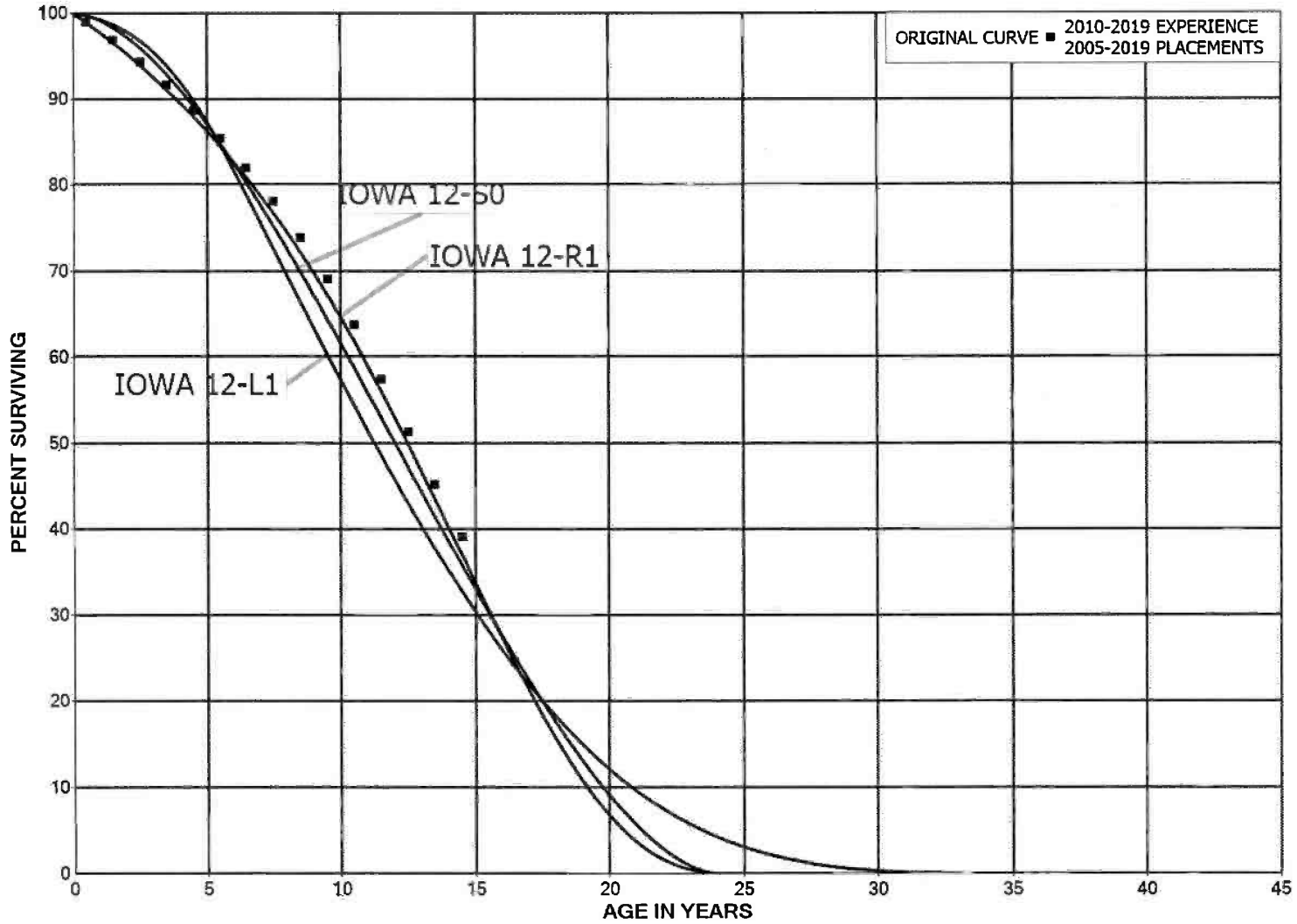




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

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

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

June 27, 2017

- Monaca Operations Center
- Center Grange POD
- Anchor Hocking (Oneida)
- Apple Alley District Regulator Station
- Dravo District Regulator Station
- New York Avenue District Regulator Station
- Southpointe District Regulator Station
- Peoples Exchange Meter Set
- Tannehill Regulator Station

July 16, 2012

- Washington Service Center
- E. Wheeling Regulating Station #2916
- Meadow Avenue Regulating Station #391
- Cortez Drive Regulating Station #4082
- Patton School Regulating Station #4289
- Camalloy, Inc. Meter Set
- Uniontown Service Center
- Uniontown Service Center Regulating Station #2522
- Grand Street Regulating Station #2728
- Gerome Manufacturing Meter Set
- Industrial Park Regulating Station #4005

July 23 and 24, 2002

Washington Service Center
Washington Training Facility
Charleroi Service Center (Leased)
Phoenix Regulating Station
E. Wheeling Street Regulating Station
Violet Alley Regulating Station
Washington Mould Corporation Station
Trinity High School Regulating Station
Sears Meter Station
Dewey Street Station
Boltz Avenue Regulating Station (Mapleview)
Corning Glass Regulating Station
Milford Regulating Station
Washington Junction Regulating Station
Broadmoor Regulating Station
Bethel Park Service Center
West Liberty Avenue Regulating Station
Bridgeville Regulating Station
Mt. Lebanon Office (Leased)

August 4, 1997

York Service Center
York Warehouse and Regulating Station
York District and Commercial Office
Pennsylvania Ave. Regulating Station
Emigsville Regulating Station
Caterpillar (Rt. 30) Regulating Station
Mt. Zion Regulating Station

July 22, 1997

Mt. Lebanon Office (Leased)
Bethel Park Service Center and Regulating Station
Washington Junction Regulating Station
Villa Haven Regulating Station
Shannon Heights Regulating Station
Sleepy Hollow Regulating Station
Willow Avenue Regulating Station
Heidelberg Regulating Station
Bridgeville Regulating Station
Washington Service Center
Washington Training Facility

November 3, 1992

Washington Service Center
Washington Engineering Office
Washington Commercial Office

Bethel Park Service Center and Regulating Station
Mt. Lebanon Office (Leased)

November 2, 1992

New Brighton DIS Center
Blackhawk Storage Compressor Station
Jeanette Service Center Regulating Station 4089
Regulating Station 4296 Regulating Station 985

October 27, 1992

York District and Commercial Office
York Warehouse and Regulating Station
York Service Center
Hanover Commercial Office
Hanover Service Center
McSherrystown Delone Avenue Regulating Station
Gettysburg Garage and Regulating Stations

Judgment

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

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. Generally, the estimates of the survivor patterns prior to the period of known retirement data were based on experience bands encompassing the earlier years of the known experience. The estimates of future survivor curves generally were based on experience bands of more recent historical data.

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

- 374.4 Land Rights
- 375 Structures and Improvements
 - Measuring and Regulating Station
 - Industrial Measuring and Regulating Station
 - Other Distribution System
 - Life Span Group
 - Continuous Group
- 376 Mains
- 378 Measuring and Regulating Station Equipment
- 379.1 Measuring and Regulating Equipment – City Gate
- 380 Services
- 381 Meters
- 382 Meter Installations
- 383 House Regulators
- 384 House Regulator Installations
- 385 Industrial Measuring and Regulating
 - Equipment - Other Than Meters
- 387 Other Equipment
 - General
 - Customer Information Services
- 390 Structures and Improvements - Communication
- 396 Power Operated Equipment
- 397 Communication Equipment - Telemetry

The combined analyses for Account 376.1, Mains – Cast iron, Account 376.3, Mains – Bare Steel and Account 376.45, Mains – Other, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant 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 data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented in page VI-50 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands 1939-2016 and 1977-2016, were the basis for the statistical indications. The Iowa 71-R1 survivor curve reasonably

represents the first 110 years of the stub survivor curve. In recent years, the rates of retirements of mains have been redistributed, with lesser retirement ratios during earlier age intervals and greater ratios during older age intervals, after age 60.

Discussions with operating and management personnel indicated that corrosion control programs, including the use of plastic for smaller size mains, is the most probable cause of fewer early retirements. In addition, highway and urban renewal projects have caused relatively few retirements in the Company's service area in recent years, as well as the more frequent decision to repair instead of replace mains. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs and street improvements. That is, older mains with a history of leaks will be replaced as municipalities perform street improvements in order to avoid the high cost of repair or replacement when repaving is required.

Typical service lives for the mains of other Pennsylvania gas companies range from 55 to 75 years. The Iowa 71-R1 survivor curve, at the upper end of the range, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve and reflects the outlook of management.

The second largest account is Account 380, Services. The survivor curve estimate for this account is based on three experience bands, the overall band, 1939-2016, and two shorter experience bands, 1970-2016 and 1997-2016. As the survivor curve chart illustrates, the 50-R0.5 survivor curve is supported by the statistical analyses. During the 1970's, the rates of service line retirements increased causing the experienced service life to significantly decrease. More recent retirement history indicates the downward trend has ended and there has been a reversal toward a somewhat longer service life parameter. Discussions with operating and management personnel disclosed several reasons for the historical changes. Prior to 1970, the

retirement of inactive services often was delayed due to operating practices in effect at that time. Statistical experience prior to the late 1960's would not be as good an indicator for estimating future survivor characteristics in this respect. The effect of urban renewal in the Company's service area during the 1970's caused substantially greater retirements at earlier ages, but this cause of retirement has not been as important in the more recent past. The principal cause of retirement continues to be deterioration. Therefore, the 50-R0.5 survivor curve is a good indicator of life characteristics for services through age 70.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page V-4.

The major structures included in Account 375.7, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 6 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 50 to 60 years from the date of major installation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1975-2016 interim retirement experience, our observations of the buildings, consideration of the typical presence 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.

All of the underground storage plant is located at the Blackhawk storage field. The compressor and auxiliary buildings are small structures constructed of prefabricated steel. The gas is compressed by a 900-horsepower Ingersoll-Rand compressor. Based on the nature of the storage operation and the plant and equipment at the location, a life span of 55 years, from 1970, was assigned to the installation. The interim survivor curves estimated for the several plant accounts represented at the storage location are based on typical survivor experience for comparable gas plant and retirement experience during the band 1970-2016. Statistical analyses of such experience are included in the report for the storage plant accounts that have had significant retirements.

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.

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 November 30, 2020, 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 15-S2.5 Survivor curve and a November 30, 2020 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., November 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 15-S2.5 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... 11-30-2020
SURVIVOR CURVE.... 15-S2.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	INTERVAL	ACCURAL	(6)	ACCURALS	SURVIVING	(9)	(10)
			(4)	(5)=(4) / (3)		(7)	(8)		
0.000	0.917	0.458	0.00030	0.0003000000	2020	7.05486271838	95.831933	0.0736	0.0337
0.917	1.917	1.417	0.00836	0.00589978829	2019	7.36089427952	99.995519	0.0736	0.1043
1.917	2.917	2.417	0.04815	0.01992139015	2018	7.34798369030	99.967265	0.0735	0.1776
2.917	3.917	3.417	0.15263	0.04466783728	2017	7.31568907659	99.866874	0.0733	0.2505
3.917	4.917	4.417	0.36199	0.08195381481	2016	7.25237825054	99.609563	0.0728	0.3216
4.917	5.917	5.417	0.71831	0.13260291674	2015	7.14509988477	99.069415	0.0721	0.3906
5.917	6.917	6.417	1.26035	0.19640797881	2014	6.98059443699	98.080089	0.0712	0.4569
6.917	7.917	7.417	2.02123	0.27251314548	2013	6.74613387485	96.439297	0.0700	0.5192
7.917	8.917	8.417	2.99688	0.35605084947	2012	6.43185187737	93.930238	0.0685	0.5766
8.917	9.917	9.417	4.14819	0.44050015929	2011	6.03357637299	90.357704	0.0668	0.6291
9.917	10.917	10.417	5.40959	0.51930402227	2010	5.55367428221	85.578814	0.0649	0.6761
10.917	11.917	11.417	6.65886	0.58324078129	2009	5.00240188043	79.544589	0.0629	0.7181
11.917	12.917	12.417	7.76502	0.62535395023	2008	4.39810451467	72.332651	0.0608	0.7550
12.917	13.917	13.417	8.61029	0.64174480137	2007	3.76455513887	64.144996	0.0587	0.7876
13.917	14.917	14.417	9.07902	0.62974405216	2006	3.12881071211	55.300342	0.0566	0.8160
14.917	15.917	15.417	9.11483	0.59121943309	2005	2.51832896948	46.203415	0.0545	0.8402
15.917	16.917	16.417	8.71526	0.53086800268	2004	1.95728525160	37.288371	0.0525	0.8619
16.917	17.917	17.417	7.92838	0.45520927829	2003	1.46424661111	28.966551	0.0505	0.8796
17.917	18.917	18.417	6.85632	0.37228213064	2002	1.05050090665	21.574198	0.0487	0.8969
18.917	19.917	19.417	5.61897	0.28938404491	2001	0.71966781887	15.336556	0.0469	0.9107
19.917	20.917	20.417	4.35408	0.21325757947	2000	0.46834700668	10.350030	0.0453	0.9249
20.917	21.917	21.417	3.17807	0.14839006397	1999	0.28752318496	6.583955	0.0437	0.9359
21.917	22.917	22.417	2.16726	0.09667930588	1998	0.16498850004	3.911293	0.0422	0.9460
22.917	23.917	23.417	1.37179	0.05858094547	1997	0.08735837436	2.141769	0.0408	0.9554
23.917	24.917	24.417	0.79478	0.03255027235	1996	0.04179276545	1.058482	0.0395	0.9645
24.917	25.917	25.417	0.40928	0.01610260849	1995	0.01746632503	0.456450	0.0383	0.9735
25.917	26.917	26.417	0.17916	0.00678199644	1994	0.00602402257	0.162233	0.0371	0.9801
26.917	27.917	27.417	0.06011	0.00219243535	1993	0.00153680667	0.042599	0.0361	0.9898
27.917	28.917	28.417	0.01189	0.00041841151	1992	0.00023138324	0.006599	0.0351	0.9974
28.917	29.700	29.309	0.00065	0.00002217749	1991	0.00000869358	0.000255	0.0341	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 (2020), 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 7.36089427952 for 2019 equals one-half of 0.00589978829 plus all of the succeeding figures in column 5. Only eleven-twelfths 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 2020 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to November 30. Inasmuch as the overall calculation is centered on November 30, 2020, the accrual for 2020 installations (during the twelve months) represents only one-half of one year, one-twelfths of the year prior to November 30 plus eleven-twelfths year following November 30. For this reason, the first figure in column 7, for vintage 2020, equals the group annual accrual for 2020 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 15-S2.5 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 November 30, 2020.

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, Office Furniture and Equipment	
Furniture	20
Equipment	15
Information Systems	5
392, Transportation Equipment - Trailers	15
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of November 30, 2020, 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, 2015 through November 30, 2019. The data for the last month of 2019 is 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 2015 through 2019 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of November 30, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2020, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to November 30, 2020. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2020. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2015 through 2019.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2015-2019 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, 2015-2019, 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.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUALS (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,220,858.29	2,050,584	1,170,274	256,868	7.98	4.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	3	-	5.0
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	3		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	2	-	4.5
353	LINES	50-S1.5 *	389,345.13	388,775	570	132	0.03	4.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,272.21	793,999	154,273	34,037	3.59	4.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,778,798.64	4,453,656	1,325,142	291,042	5.04	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,434,803.99	768,179	2,666,625	58,206	1.69	45.8
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,759,636	1,473,535	34,923	1.08	42.2
	TOTAL ACCOUNT 374		6,667,975.41	2,527,815	4,140,160	93,129	1.40	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,562,420.97	1,422,564	4,139,857	120,559	2.17	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	74,852	11,376	541	0.63	21.0
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	14,925,468.78	2,670,021	12,255,447	448,613	3.01	27.3
	OTHER BUILDINGS	35-R2	2,959,408.85	892,949	2,066,460	93,088	3.15	22.2
	TOTAL ACCOUNT 375.70		17,884,877.63	3,562,970	14,321,907	541,701	3.03	
375.8	COMMUNICATION	45-R3	16,515.17	7,890	8,625	364	2.20	23.7
	TOTAL ACCOUNT 375		23,550,041.64	5,068,276	18,481,765	663,165	2.82	
376	MAINS							
	CAST IRON	71-R1 *	165,691.60	114,802	50,890	10,806	6.52	4.7
	BARE STEEL	71-R1 *	56,421,528.00	38,413,704	18,007,824	1,928,902	3.42	9.3
	OTHER	71-R1	1,874,303,740.64	229,387,491	1,644,916,250	40,456,703	2.16	40.7
	TOTAL ACCOUNT 376		1,930,890,960.24	267,915,997	1,662,974,964	42,396,411	2.20	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	114,338,019.45	15,666,843	98,671,176	4,696,547	4.11	21.0
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	50,233	85,734	9,123	6.71	9.4
380	SERVICES							
	BARE STEEL	50-R0.5 *	641,924.70	498,995	142,930	18,332	2.86	7.8
	OTHER	50-R0.5	636,823,280.26	133,874,870	502,948,410	19,042,138	2.99	26.4
	<i>TOTAL ACCOUNT 380</i>		637,465,204.96	134,373,865	503,091,340	19,060,470	2.99	
381	METERS	44-S1	40,103,640.54	17,414,364	22,689,277	953,216	2.38	23.8
381.1	METERS - AMR	15-S2.5	24,731,741.62	15,387,694	9,344,048	1,537,015	6.21	6.1
382	METER INSTALLATIONS	55-R3	42,002,191.28	14,321,303	27,680,888	792,711	1.89	34.9
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	17,433,228.84	7,551,755	9,881,474	346,573	1.99	28.5
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,157,871.91	2,813,642	5,344,230	387,455	4.75	13.8
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	75,217	61,481	5,316	3.89	11.6
387.4	COMMUNICATION EQUIPMENT	25-R2	10,526,342.87	2,297,595	8,228,748	513,268	4.88	16.0
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,297,985	903,387	242,352	11.01	3.7
	<i>TOTAL ACCOUNT 387</i>		12,864,412.96	3,670,797	9,193,616	760,936	5.92	
	<i>TOTAL DISTRIBUTION PLANT</i>		2,858,341,255.75	486,762,584	2,371,578,672	71,696,751	2.51	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,381,980.24	1,119,655	1,262,325	88,496	3.72	14.3
391.11	EQUIPMENT	15-SQ	91,303.67	41,169	50,135	5,865	6.42	8.5
391.12	INFORMATION SYSTEMS	5-SQ	4,191,295.25	3,305,389	885,906	623,263	14.87	1.4
	<i>TOTAL ACCOUNT 391</i>		6,664,579.16	4,466,213	2,198,366	717,624	10.77	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2020 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	18,335	7,282	1,002	3.91	7.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,581,806.31	7,112,620	10,469,186	631,253	3.59	16.6
395	LABORATORY EQUIPMENT	20-SQ	269,029.81	73,171	195,859	13,813	5.13	14.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	882,539	66,159	19,851	2.09	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,340,832.67	696,012	644,821	47,560	3.55	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	971,182.92	433,014	538,169	58,690	6.04	9.2
	TOTAL GENERAL PLANT		27,851,567.22	13,731,725	14,119,842	1,489,793	5.35	
	SUBTOTAL DEPRECIABLE PLANT		2,891,971,621.61	504,947,965	2,387,023,656	73,477,586	2.54	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		35,867,794.52	16,491,630	19,376,165	4,817,210 **		
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		5,722,223.16	1,983,415	3,738,808	2,491,120 **		
362.1	ENVIRONMENTAL REMEDIATION			(152,362)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,113,135.39	2,436,130	3,677,005	696,817 **		
	SUBTOTAL AMORTIZABLE PLANT		47,703,153.07	20,758,813	26,791,978	8,005,147		
	NONDEPRECIABLE PLANT		3,533,240.78	231,381				
	TOTAL GAS PLANT		2,943,208,015.46	525,938,159	2,413,815,634	81,482,733		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO NOVEMBER 30, 2020, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2019

ACCOUNT	BOOK RESERVE AS OF NOVEMBER 30, 2019	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS	ADJUSTMENTS	RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
350.20	1,931								1,931	99.94
351.20	1,787,340	258,957	4,287						2,050,584	63.67
352.01	738,926								738,926	100.00
352.02	168,032								168,032	100.00
352.10	206,932								206,932	100.00
353.00	388,711	117	167			220			388,775	99.85
354.00	759,861	34,138							793,999	83.73
355.00	104,477								104,477	100.00
374.40	767,255	54,883	9,665	21,870		16,954		24,800	768,179	22.36
374.50	1,721,412	35,242	2,982						1,759,636	54.42
375.34	1,341,810	115,648	22,448	44,386		12,956			1,422,564	25.57
375.60	74,740	535	96			519			74,852	86.81
375.70	3,204,191	414,794	4,428	54,453		5,990			3,562,970	19.92
375.80	7,523	367							7,890	47.77
376.00	261,909,743	40,486,017	1,264,749	33,748,147		1,996,365			267,915,997	13.88
378.00	13,923,477	4,252,653	196,482	2,175,529		530,240			15,666,843	13.70
379.10	23,396	11,571	15,266						50,233	36.95
380.00	125,099,408	18,150,036	2,885,584	9,108,569		2,652,594			134,373,865	21.08
381.00	16,692,236	951,359	(60,927)	182,415	14,111				17,414,364	43.42
381.10	13,753,323	1,634,371							15,387,694	62.22
382.00	13,740,052	776,359	2	195,110					14,321,303	34.10
383.00	7,229,368	344,318		21,931					7,551,755	43.32
385.00	2,475,154	412,986	101,588	108,127		67,959			2,813,642	34.49
387.00	68,409	6,808							75,217	55.02
387.40	1,762,268	542,092	2,079	6,885		1,959			2,297,595	21.83
387.50	1,035,802	262,183							1,297,985	58.96
390.10	49,821								49,821	100.00
391.10	1,033,246	88,409		2,000					1,119,655	47.01
391.11	35,307	5,862							41,169	45.09
391.12	2,724,157	900,711		319,479					3,305,389	78.86
392.00	26,344		(8,009)						18,335	71.57
394.00	6,592,470	610,862	(437)	89,989				286	7,112,620	40.45
394.12	2,414,378	121		2,414,785				(286)	0	0.00
395.00	58,966	14,205							73,171	27.20
396.00	937,267	2,372	(57,100)						882,539	93.03
397.50	784,415	853	5,932	73,134		22,054			696,012	51.91
398.00	374,355	58,659							433,014	44.59
	484,016,503	70,427,488	4,389,282	48,566,809	14,111	5,307,810	0	24,800	504,947,965	



COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO NOVEMBER 30, 2020, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2019

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2019 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
AMORTIZABLE PLANT										
303.00	13,551,909	4,314,499		1,374,778					16,491,630	45.98
303.60	0	2,075,475						92,060	1,983,415	34.66
362.10	(216,952)		71,365			6,775			(152,362)	
375.71	1,917,220	571,228		52,318					2,436,130	39.85
	15,252,177	6,961,202	71,365	1,427,096	0	6,775	0	92,060	20,758,813	
NONDEPRECIABLE PLANT										
	209,923		(3,342)					(24,800)	231,381	
TOTAL										
	499,478,603	77,388,690	4,457,305	49,993,905	14,111	5,314,585	0	92,060	525,938,159	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2020

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2019	ORIGINAL COST AS OF NOVEMBER 30, 2020	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,220,858	3,220,858	8.04	258,957
WELLS					
352.01	CONSTRUCTION	738,941	738,941	-	0
352.02	EQUIPMENT	168,032	168,032	-	0
	TOTAL ACCOUNT 352	906,973	906,973		0
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.03	117
354	COMPRESSOR STATION EQUIPMENT	948,272	948,272	3.60	34,138
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,778,799	5,778,799	5.07	293,212
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	3,177,646	3,434,804	1.66	54,883
374.5	RIGHTS OF WAY	3,233,161	3,233,171	1.09	35,242
	TOTAL ACCOUNT 374	6,410,808	6,667,975	1.37	90,125
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	5,195,495	5,562,421	2.15	115,648
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.62	535
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	7,303,629	14,925,469	3.02	335,659
	OTHER BUILDINGS	2,613,474	2,959,409	2.84	79,135
	TOTAL ACCOUNT 375.70	9,917,104	17,884,878	2.98	414,794
375.8	COMMUNICATION	16,515	16,515	2.22	367
	TOTAL ACCOUNT 375	15,215,342	23,550,042	2.68	531,344
376	MAINS				
	CAST IRON	257,120	165,692	3.77	7,970
	BARE STEEL	64,855,156	56,421,528	2.87	1,740,320
	OTHER	1,712,522,873	1,874,303,741	2.16	38,737,727
	TOTAL ACCOUNT 376	1,777,635,149	1,930,890,960	2.19	40,486,017
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	95,152,289	114,338,019	4.06	4,252,653
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	8.51	11,571
380	SERVICES				
	BARE STEEL	848,484	641,925	2.72	20,270
	OTHER	579,939,519	636,823,280	2.98	18,129,766
	TOTAL ACCOUNT 380	580,788,003	637,465,205	2.98	18,150,036
381	METERS				
381.1	METERS - AMR	39,176,296	40,103,641	2.40	951,359
382	METER INSTALLATIONS	24,570,547	24,731,742	6.63	1,634,371
383	METER INSTALLATIONS	40,589,166	42,002,191	1.88	776,359
383	HOUSE REGULATORS AND INSTALLATIONS	17,171,583	17,433,229	1.99	344,318
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	7,942,941	8,157,872	5.13	412,986
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	4.98	6,808
387.4	COMMUNICATION EQUIPMENT	10,525,792	10,526,343	5.15	542,092
387.5	GPS EQUIPMENT	2,201,372	2,201,372	11.91	262,183
	TOTAL ACCOUNT 387	12,863,862	12,864,413	6.30	811,083
	TOTAL DISTRIBUTION PLANT	2,617,651,954	2,858,341,256	2.50	68,452,222

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2020

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2019	ORIGINAL COST AS OF NOVEMBER 30, 2020	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,383,980	2,381,980	3.71	88,409
391.11	EQUIPMENT	91,304	91,304	6.42	5,862
391.12	INFORMATION SYSTEMS	4,498,635	4,191,295	20.73	900,711
	TOTAL ACCOUNT 391	6,973,918	6,664,579	14.73	994,982
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	16,449,522	17,581,806	3.59	610,862
394.12	CNG FACILITIES	2,414,785	0	0.01	121
	TOTAL ACCOUNT 394	18,864,307	17,581,806	3.13	610,983
395	LABORATORY EQUIPMENT	269,030	269,030	5.28	14,205
396	POWER OPERATED EQUIPMENT	948,698	948,698	0.25	2,372
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	792,133	1,340,833	0.08	853
398	MISCELLANEOUS EQUIPMENT	971,183	971,183	6.04	58,659
	TOTAL GENERAL PLANT	28,894,707	27,851,567	5.86	1,682,054
	SUBTOTAL DEPRECIABLE PLANT	2,652,325,460	2,891,971,622	2.54	70,427,488
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	29,383,486	35,867,795	*	4,314,499
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	0	5,722,223	*	2,075,475
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,487,917	6,113,135	*	571,228
	SUBTOTAL AMORTIZABLE PLANT	34,871,403	47,703,153		6,961,202
NONDEPRECIABLE PLANT					
		649,241	3,533,241		
	TOTAL GAS PLANT	2,687,846,103	2,943,208,015		77,388,690

* Prorated accruals based on individual asset amortization

COLUMBIA GAS OF PENNSYLVANIA, INC.

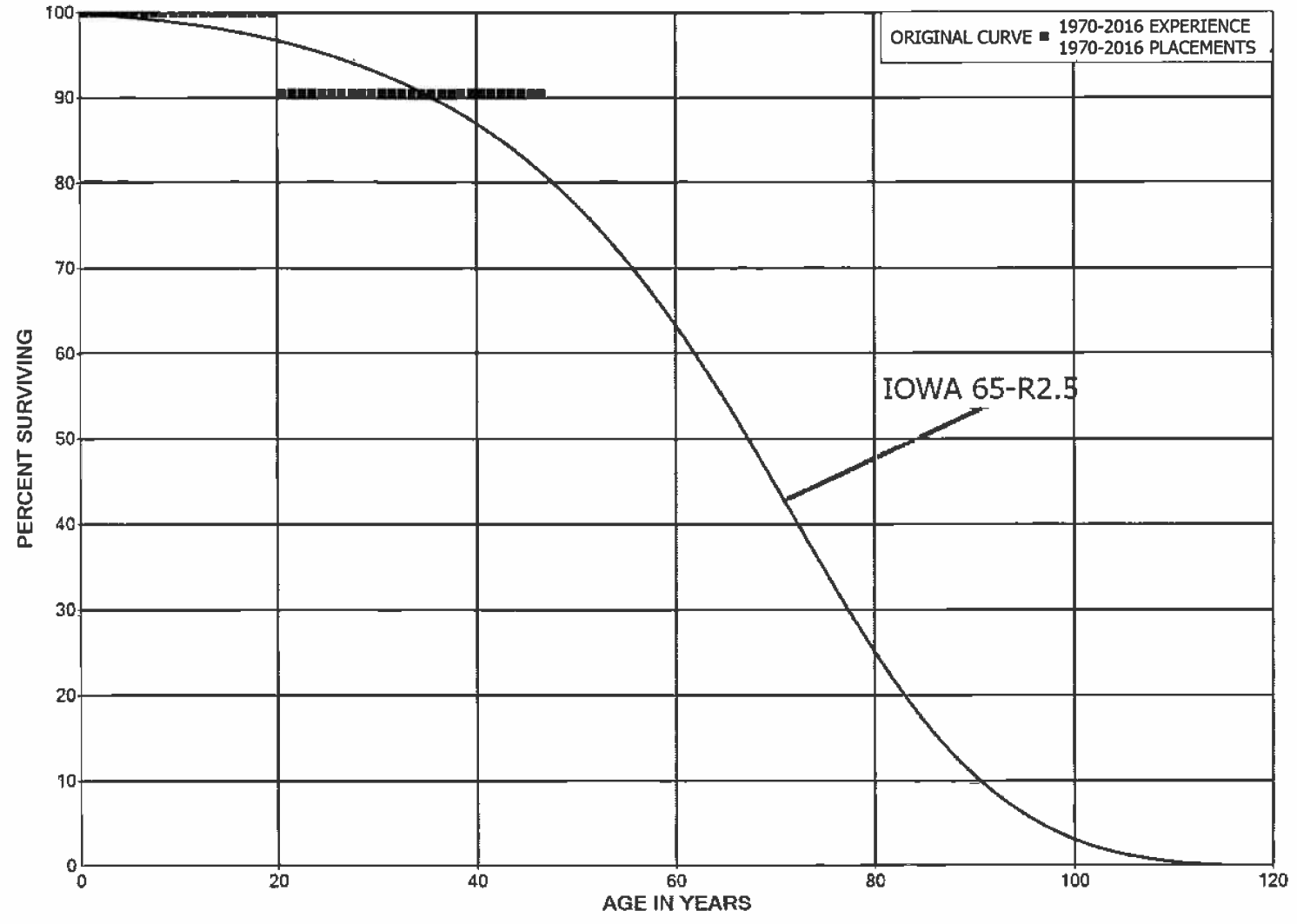
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2015		2016		2017		2018		2019		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)		
351.20							21,434.00				(21,434.00)	(4,287)
353.00							633.71		220.40		(854.11)	(171)
362.10	56,875.48		27,770.30		56,417.81		101,148.90		84,433.04		(326,645.53)	(65,329)
374.20			192.38								(192.38)	(38)
374.40	2,713.76		17.13		38,240.05		3,646.96		4,027.90		(48,645.80)	(9,729)
374.50	14,909.72										(14,909.72)	(2,982)
375.34			26,961.80		36,137.31		35,116.51		13,446.58		(111,662.20)	(22,332)
375.60									518.68		(518.68)	(104)
375.70	22,140.00										(22,140.00)	(4,428)
376.00	978,776.00	20,828.00	1,131,099.09	3,855.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		(6,346,265.62)	(1,269,253)
378.00	104,647.11		63,141.34		247,333.58		370,922.18		197,320.30		(983,364.51)	(196,673)
379.10							76,321.00				(76,321.00)	(15,264)
380.00	2,926,513.18		2,853,156.51		2,142,798.48		3,052,049.09		3,345,786.25		(14,320,303.51)	(2,864,061)
381.00			675.71	215,365.51	4,899.87	34,508.89		60,956.85	675.26		304,580.41	60,916
382.00							10.01				(10.01)	(2)
385.00	27,745.87		64,142.79		113,814.22		124,888.37		187,266.09		(517,857.34)	(103,571)
387.40	1,060.39		1,807.70		459.97		5,150.01		2,001.41		(10,479.48)	(2,096)
392.00		26,139.89						13,348.29		606.50	40,094.68	8,019
394.00			2,431.14		1,648.52			6,262.88			2,183.22	437
396.00		109,393.82		52,454.60				123,650.81			265,499.23	57,100
397.50	29,402.56				257.12						(29,659.68)	(5,932)
TOTAL	4,164,784.07	156,361.71	4,171,395.89	271,675.11	3,900,212.71	35,805.89	5,232,727.08	204,218.83	5,398,454.32	606.50	(22,198,906.03)	(4,439,780)

PART VI. SERVICE LIFE STATISTICS



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 351 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1970-2016		
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	3,514,931		0.0000	1.0000	100.00
0.5	3,505,381		0.0000	1.0000	100.00
1.5	3,172,764		0.0000	1.0000	100.00
2.5	2,324,895		0.0000	1.0000	100.00
3.5	1,580,396		0.0000	1.0000	100.00
4.5	1,521,279		0.0000	1.0000	100.00
5.5	1,521,279		0.0000	1.0000	100.00
6.5	1,521,279		0.0000	1.0000	100.00
7.5	1,509,979		0.0000	1.0000	100.00
8.5	839,105		0.0000	1.0000	100.00
9.5	839,105		0.0000	1.0000	100.00
10.5	839,105		0.0000	1.0000	100.00
11.5	839,105		0.0000	1.0000	100.00
12.5	643,686		0.0000	1.0000	100.00
13.5	431,518		0.0000	1.0000	100.00
14.5	431,518		0.0000	1.0000	100.00
15.5	341,786		0.0000	1.0000	100.00
16.5	341,786		0.0000	1.0000	100.00
17.5	341,786		0.0000	1.0000	100.00
18.5	333,981		0.0000	1.0000	100.00
19.5	333,048	31,647	0.0950	0.9050	100.00
20.5	194,084		0.0000	1.0000	90.50
21.5	194,084		0.0000	1.0000	90.50
22.5	194,084		0.0000	1.0000	90.50
23.5	194,084		0.0000	1.0000	90.50
24.5	194,084		0.0000	1.0000	90.50
25.5	194,084		0.0000	1.0000	90.50
26.5	194,084		0.0000	1.0000	90.50
27.5	194,084		0.0000	1.0000	90.50
28.5	194,084		0.0000	1.0000	90.50
29.5	194,084		0.0000	1.0000	90.50
30.5	194,084		0.0000	1.0000	90.50
31.5	194,084		0.0000	1.0000	90.50
32.5	194,084		0.0000	1.0000	90.50
33.5	194,084		0.0000	1.0000	90.50
34.5	194,084		0.0000	1.0000	90.50
35.5	194,084		0.0000	1.0000	90.50
36.5	194,084		0.0000	1.0000	90.50
37.5	194,084		0.0000	1.0000	90.50
38.5	194,084		0.0000	1.0000	90.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

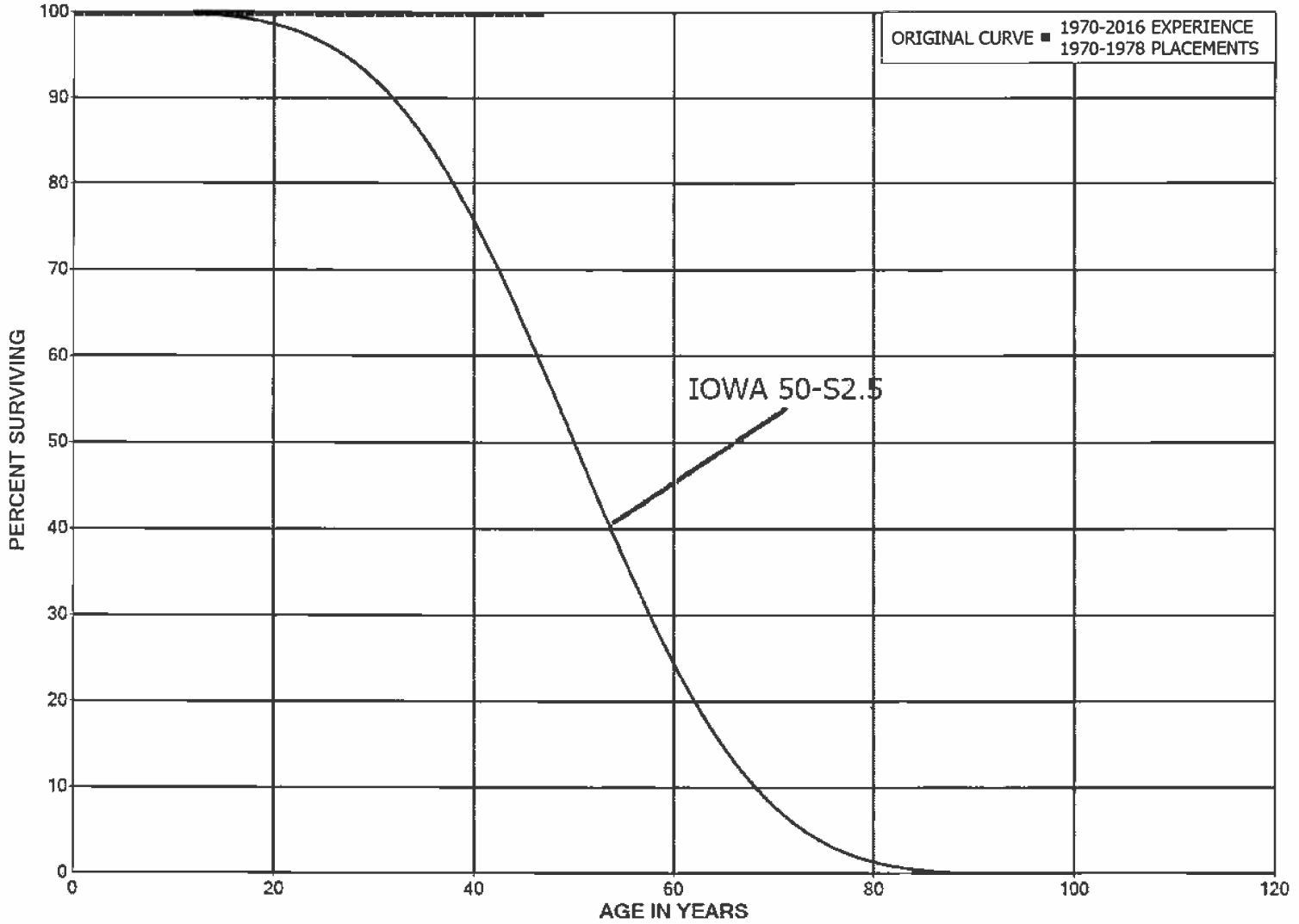
ACCOUNT 351 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1970-2016		
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	194,084		0.0000	1.0000	90.50
40.5	194,084		0.0000	1.0000	90.50
41.5	194,084		0.0000	1.0000	90.50
42.5	194,084		0.0000	1.0000	90.50
43.5	193,037		0.0000	1.0000	90.50
44.5	169,203		0.0000	1.0000	90.50
45.5	124,247		0.0000	1.0000	90.50
46.5					90.50



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 352.02 WELLS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1978		EXPERIENCE BAND 1970-2016			
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	168,680		0.0000	1.0000	100.00
0.5	168,680		0.0000	1.0000	100.00
1.5	168,680		0.0000	1.0000	100.00
2.5	168,680		0.0000	1.0000	100.00
3.5	168,680		0.0000	1.0000	100.00
4.5	168,680		0.0000	1.0000	100.00
5.5	168,680		0.0000	1.0000	100.00
6.5	168,680		0.0000	1.0000	100.00
7.5	168,680		0.0000	1.0000	100.00
8.5	168,680		0.0000	1.0000	100.00
9.5	168,680		0.0000	1.0000	100.00
10.5	168,680		0.0000	1.0000	100.00
11.5	168,680		0.0000	1.0000	100.00
12.5	168,680		0.0000	1.0000	100.00
13.5	168,680		0.0000	1.0000	100.00
14.5	168,680		0.0000	1.0000	100.00
15.5	168,680		0.0000	1.0000	100.00
16.5	168,680		0.0000	1.0000	100.00
17.5	168,680		0.0000	1.0000	100.00
18.5	168,680		0.0000	1.0000	100.00
19.5	168,680		0.0000	1.0000	100.00
20.5	168,680		0.0000	1.0000	100.00
21.5	168,680		0.0000	1.0000	100.00
22.5	168,680		0.0000	1.0000	100.00
23.5	168,680		0.0000	1.0000	100.00
24.5	168,680		0.0000	1.0000	100.00
25.5	168,680		0.0000	1.0000	100.00
26.5	168,680		0.0000	1.0000	100.00
27.5	168,680		0.0000	1.0000	100.00
28.5	168,680		0.0000	1.0000	100.00
29.5	168,680		0.0000	1.0000	100.00
30.5	168,680		0.0000	1.0000	100.00
31.5	168,680		0.0000	1.0000	100.00
32.5	168,680		0.0000	1.0000	100.00
33.5	168,680		0.0000	1.0000	100.00
34.5	168,680		0.0000	1.0000	100.00
35.5	168,680		0.0000	1.0000	100.00
36.5	168,680		0.0000	1.0000	100.00
37.5	168,680		0.0000	1.0000	100.00
38.5	166,398		0.0000	1.0000	100.00

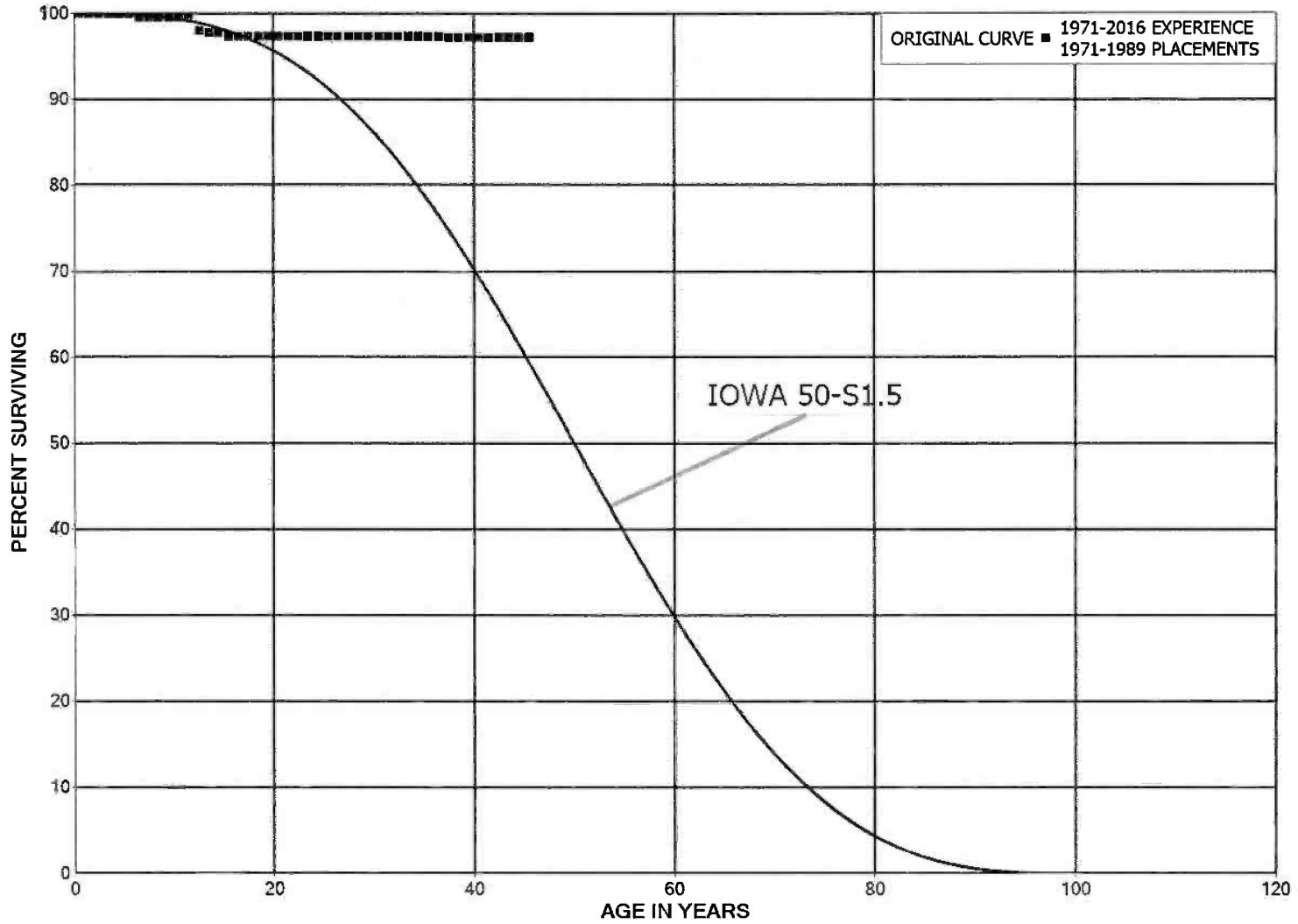
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2016		
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	166,398		0.0000	1.0000	100.00
40.5	166,398		0.0000	1.0000	100.00
41.5	166,398		0.0000	1.0000	100.00
42.5	166,398		0.0000	1.0000	100.00
43.5	166,398		0.0000	1.0000	100.00
44.5	124,111		0.0000	1.0000	100.00
45.5	62,707		0.0000	1.0000	100.00
46.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
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	417,042		0.0000	1.0000	100.00
0.5	417,042		0.0000	1.0000	100.00
1.5	417,042		0.0000	1.0000	100.00
2.5	417,042		0.0000	1.0000	100.00
3.5	417,042		0.0000	1.0000	100.00
4.5	417,042		0.0000	1.0000	100.00
5.5	417,042	2,179	0.0052	0.9948	100.00
6.5	414,863		0.0000	1.0000	99.48
7.5	414,863		0.0000	1.0000	99.48
8.5	414,863		0.0000	1.0000	99.48
9.5	414,863		0.0000	1.0000	99.48
10.5	414,863		0.0000	1.0000	99.48
11.5	414,863	6,397	0.0154	0.9846	99.48
12.5	408,466	1,075	0.0026	0.9974	97.94
13.5	407,391		0.0000	1.0000	97.69
14.5	407,391	1,842	0.0045	0.9955	97.69
15.5	405,549		0.0000	1.0000	97.24
16.5	405,549		0.0000	1.0000	97.24
17.5	405,549		0.0000	1.0000	97.24
18.5	405,549		0.0000	1.0000	97.24
19.5	405,549		0.0000	1.0000	97.24
20.5	405,549		0.0000	1.0000	97.24
21.5	405,549		0.0000	1.0000	97.24
22.5	405,549		0.0000	1.0000	97.24
23.5	405,549		0.0000	1.0000	97.24
24.5	405,549		0.0000	1.0000	97.24
25.5	405,549		0.0000	1.0000	97.24
26.5	405,549		0.0000	1.0000	97.24
27.5	391,929		0.0000	1.0000	97.24
28.5	391,929		0.0000	1.0000	97.24
29.5	391,929		0.0000	1.0000	97.24
30.5	391,929		0.0000	1.0000	97.24
31.5	391,929		0.0000	1.0000	97.24
32.5	378,044		0.0000	1.0000	97.24
33.5	378,044		0.0000	1.0000	97.24
34.5	378,044		0.0000	1.0000	97.24
35.5	378,044		0.0000	1.0000	97.24
36.5	378,044	261	0.0007	0.9993	97.24
37.5	377,783		0.0000	1.0000	97.18
38.5	377,783		0.0000	1.0000	97.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

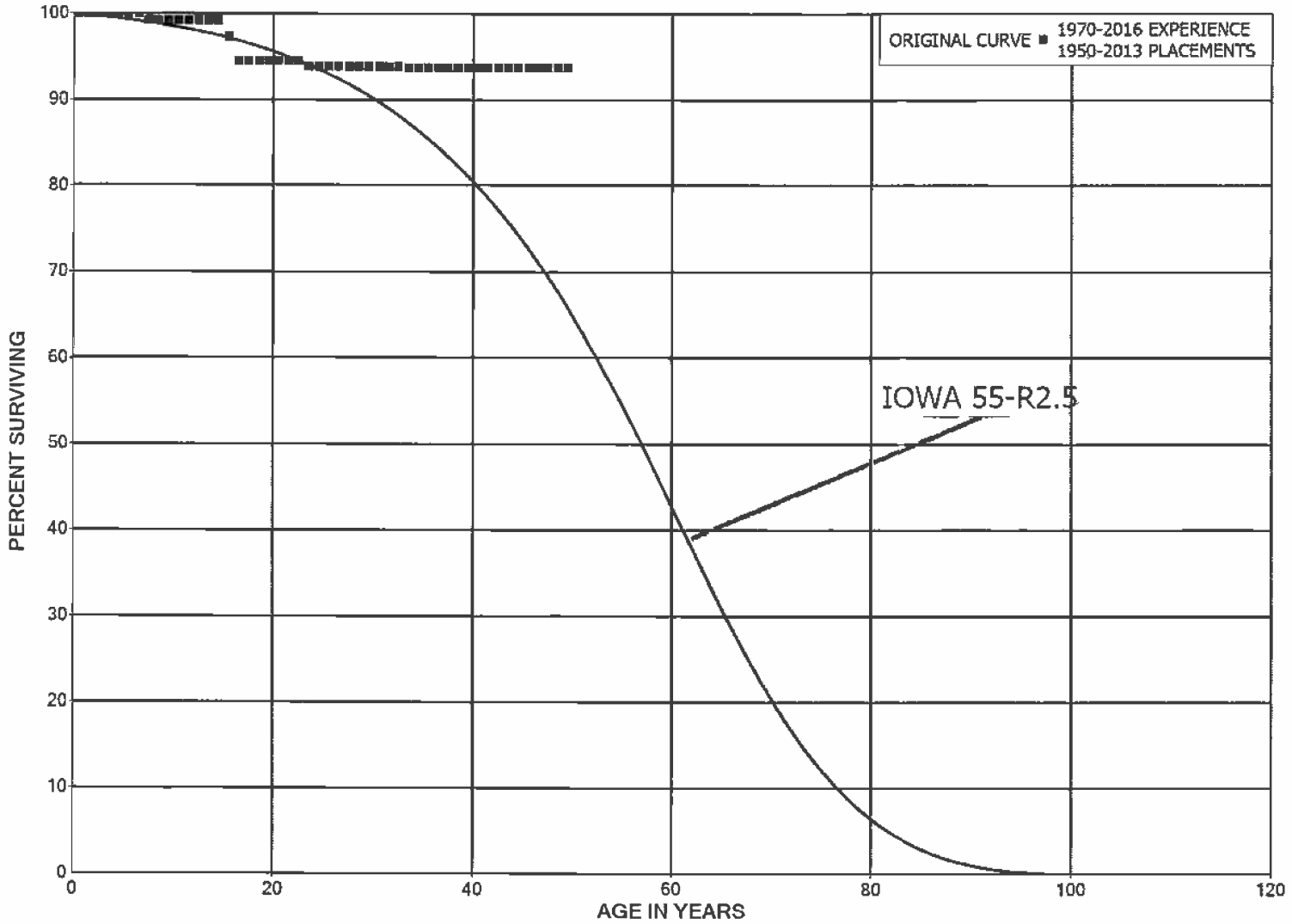
ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2016		
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	377,783		0.0000	1.0000	97.18
40.5	377,783		0.0000	1.0000	97.18
41.5	377,783		0.0000	1.0000	97.18
42.5	377,783		0.0000	1.0000	97.18
43.5	322,952		0.0000	1.0000	97.18
44.5	260,327		0.0000	1.0000	97.18
45.5					97.18



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2013			EXPERIENCE BAND 1970-2016		
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	589,028		0.0000	1.0000	100.00
0.5	591,196		0.0000	1.0000	100.00
1.5	871,875		0.0000	1.0000	100.00
2.5	871,875		0.0000	1.0000	100.00
3.5	591,970		0.0000	1.0000	100.00
4.5	593,145		0.0000	1.0000	100.00
5.5	592,371		0.0000	1.0000	100.00
6.5	592,371	5,135	0.0087	0.9913	100.00
7.5	587,236		0.0000	1.0000	99.13
8.5	587,217		0.0000	1.0000	99.13
9.5	587,217		0.0000	1.0000	99.13
10.5	587,217		0.0000	1.0000	99.13
11.5	587,773		0.0000	1.0000	99.13
12.5	588,136		0.0000	1.0000	99.13
13.5	588,136		0.0000	1.0000	99.13
14.5	588,136	11,211	0.0191	0.9809	99.13
15.5	579,017	16,121	0.0278	0.9722	97.24
16.5	562,897		0.0000	1.0000	94.54
17.5	583,936		0.0000	1.0000	94.54
18.5	583,936		0.0000	1.0000	94.54
19.5	589,278		0.0000	1.0000	94.54
20.5	589,278		0.0000	1.0000	94.54
21.5	589,278		0.0000	1.0000	94.54
22.5	589,130	4,554	0.0077	0.9923	94.54
23.5	580,368		0.0000	1.0000	93.81
24.5	580,368		0.0000	1.0000	93.81
25.5	569,230		0.0000	1.0000	93.81
26.5	569,230		0.0000	1.0000	93.81
27.5	569,230		0.0000	1.0000	93.81
28.5	569,230		0.0000	1.0000	93.81
29.5	549,562		0.0000	1.0000	93.81
30.5	549,562	96	0.0002	0.9998	93.81
31.5	549,466		0.0000	1.0000	93.79
32.5	549,466	278	0.0005	0.9995	93.79
33.5	549,188		0.0000	1.0000	93.74
34.5	549,188		0.0000	1.0000	93.74
35.5	549,188		0.0000	1.0000	93.74
36.5	549,188		0.0000	1.0000	93.74
37.5	547,328		0.0000	1.0000	93.74
38.5	547,328		0.0000	1.0000	93.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

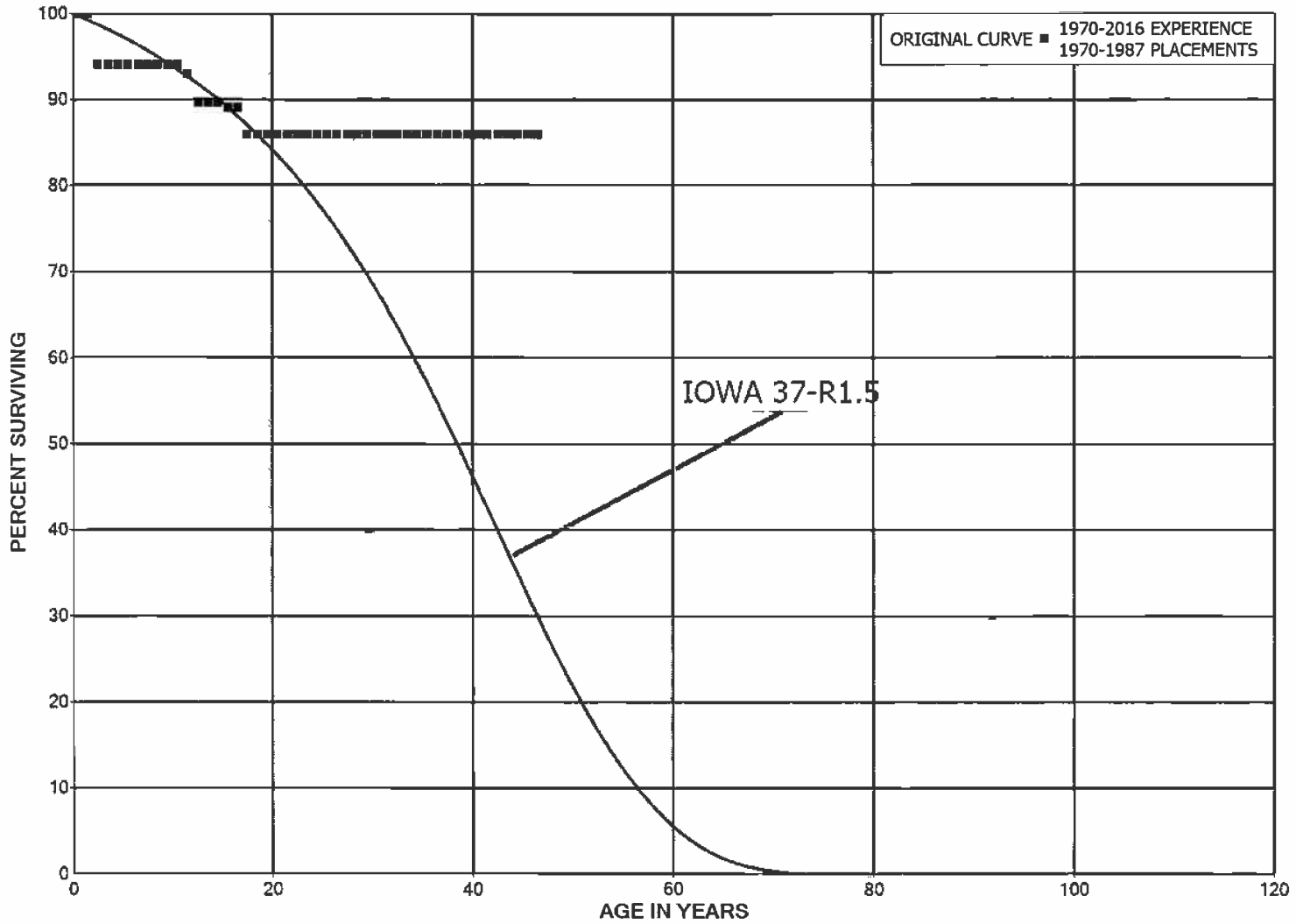
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2013			EXPERIENCE BAND 1970-2016		
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	547,328		0.0000	1.0000	93.74
40.5	547,328		0.0000	1.0000	93.74
41.5	550,177	278	0.0005	0.9995	93.74
42.5	549,900		0.0000	1.0000	93.69
43.5	549,900		0.0000	1.0000	93.69
44.5	545,774		0.0000	1.0000	93.69
45.5	524,515		0.0000	1.0000	93.69
46.5	32,939		0.0000	1.0000	93.69
47.5	30,771		0.0000	1.0000	93.69
48.5	30,771		0.0000	1.0000	93.69
49.5	29,595		0.0000	1.0000	93.69
50.5	29,595		0.0000	1.0000	93.69
51.5	29,595		0.0000	1.0000	93.69
52.5	29,595		0.0000	1.0000	93.69
53.5	29,595		0.0000	1.0000	93.69
54.5	29,595		0.0000	1.0000	93.69
55.5	29,595		0.0000	1.0000	93.69
56.5	29,595		0.0000	1.0000	93.69
57.5	29,595		0.0000	1.0000	93.69
58.5	29,595		0.0000	1.0000	93.69
59.5	29,231		0.0000	1.0000	93.69
60.5	29,231		0.0000	1.0000	93.69
61.5	29,231		0.0000	1.0000	93.69
62.5	29,231		0.0000	1.0000	93.69
63.5	29,231		0.0000	1.0000	93.69
64.5	5,343		0.0000	1.0000	93.69
65.5	5,343		0.0000	1.0000	93.69
66.5					93.69



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
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	143,089		0.0000	1.0000	100.00
0.5	143,089		0.0000	1.0000	100.00
1.5	143,089	8,539	0.0597	0.9403	100.00
2.5	134,550		0.0000	1.0000	94.03
3.5	134,550		0.0000	1.0000	94.03
4.5	134,550		0.0000	1.0000	94.03
5.5	134,550		0.0000	1.0000	94.03
6.5	134,550		0.0000	1.0000	94.03
7.5	134,550		0.0000	1.0000	94.03
8.5	134,550		0.0000	1.0000	94.03
9.5	134,550		0.0000	1.0000	94.03
10.5	134,550	1,579	0.0117	0.9883	94.03
11.5	132,971	4,737	0.0356	0.9644	92.93
12.5	128,234		0.0000	1.0000	89.62
13.5	128,234		0.0000	1.0000	89.62
14.5	128,234	801	0.0062	0.9938	89.62
15.5	127,433		0.0000	1.0000	89.06
16.5	127,433	4,423	0.0347	0.9653	89.06
17.5	123,010		0.0000	1.0000	85.97
18.5	123,010		0.0000	1.0000	85.97
19.5	123,010		0.0000	1.0000	85.97
20.5	123,010		0.0000	1.0000	85.97
21.5	123,010		0.0000	1.0000	85.97
22.5	123,010		0.0000	1.0000	85.97
23.5	123,010		0.0000	1.0000	85.97
24.5	123,010		0.0000	1.0000	85.97
25.5	123,010		0.0000	1.0000	85.97
26.5	123,010		0.0000	1.0000	85.97
27.5	123,010		0.0000	1.0000	85.97
28.5	123,010		0.0000	1.0000	85.97
29.5	120,675		0.0000	1.0000	85.97
30.5	91,185		0.0000	1.0000	85.97
31.5	91,185		0.0000	1.0000	85.97
32.5	91,185		0.0000	1.0000	85.97
33.5	91,185		0.0000	1.0000	85.97
34.5	91,185		0.0000	1.0000	85.97
35.5	77,447		0.0000	1.0000	85.97
36.5	77,447		0.0000	1.0000	85.97
37.5	77,447		0.0000	1.0000	85.97
38.5	77,447		0.0000	1.0000	85.97

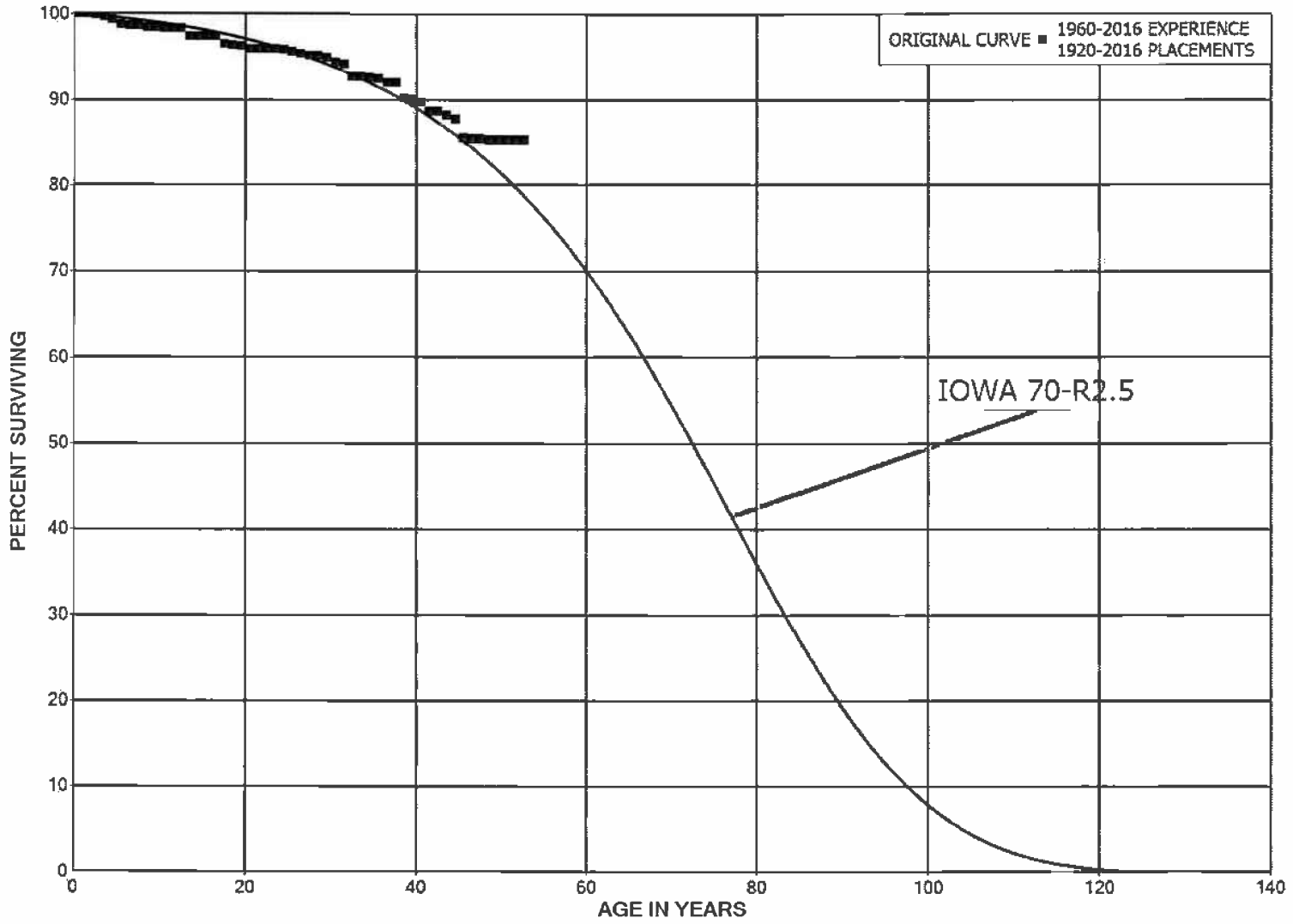
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2016		
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	77,447		0.0000	1.0000	85.97
40.5	77,447		0.0000	1.0000	85.97
41.5	74,762		0.0000	1.0000	85.97
42.5	74,762		0.0000	1.0000	85.97
43.5	74,762		0.0000	1.0000	85.97
44.5	74,762		0.0000	1.0000	85.97
45.5	74,762		0.0000	1.0000	85.97
46.5					85.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.4 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016			
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	2,682,712	2	0.0000	1.0000	100.00	
0.5	2,528,139		0.0000	1.0000	100.00	
1.5	2,417,002	3,515	0.0015	0.9985	100.00	
2.5	2,322,804	5,207	0.0022	0.9978	99.85	
3.5	2,125,948	8,146	0.0038	0.9962	99.63	
4.5	1,899,422	10,326	0.0054	0.9946	99.25	
5.5	1,814,952	2,322	0.0013	0.9987	98.71	
6.5	1,731,737		0.0000	1.0000	98.58	
7.5	1,576,959	3,086	0.0020	0.9980	98.58	
8.5	1,546,073		0.0000	1.0000	98.39	
9.5	1,478,167	1,484	0.0010	0.9990	98.39	
10.5	1,439,019	700	0.0005	0.9995	98.29	
11.5	1,411,533		0.0000	1.0000	98.24	
12.5	1,365,264	11,977	0.0088	0.9912	98.24	
13.5	1,309,623	301	0.0002	0.9998	97.38	
14.5	1,306,295	25	0.0000	1.0000	97.36	
15.5	1,291,663	23	0.0000	1.0000	97.36	
16.5	1,277,421	10,647	0.0083	0.9917	97.36	
17.5	1,262,848	1,974	0.0016	0.9984	96.54	
18.5	1,251,691	2,120	0.0017	0.9983	96.39	
19.5	1,208,230	2,927	0.0024	0.9976	96.23	
20.5	1,159,280	991	0.0009	0.9991	96.00	
21.5	1,139,018	182	0.0002	0.9998	95.91	
22.5	1,103,539		0.0000	1.0000	95.90	
23.5	1,060,219	150	0.0001	0.9999	95.90	
24.5	1,046,603	3,174	0.0030	0.9970	95.89	
25.5	994,182	1,712	0.0017	0.9983	95.60	
26.5	908,405	2,093	0.0023	0.9977	95.43	
27.5	775,169	42	0.0001	0.9999	95.21	
28.5	676,283	1,775	0.0026	0.9974	95.21	
29.5	610,623	3,601	0.0059	0.9941	94.96	
30.5	567,009	1,629	0.0029	0.9971	94.40	
31.5	499,340	7,678	0.0154	0.9846	94.12	
32.5	446,874	13	0.0000	1.0000	92.68	
33.5	406,638	187	0.0005	0.9995	92.67	
34.5	343,518	281	0.0008	0.9992	92.63	
35.5	303,252	1,639	0.0054	0.9946	92.56	
36.5	278,613		0.0000	1.0000	92.06	
37.5	242,052	5,062	0.0209	0.9791	92.06	
38.5	215,798	287	0.0013	0.9987	90.13	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
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	162,631	523	0.0032	0.9968	90.01
40.5	137,763	1,778	0.0129	0.9871	89.72
41.5	110,713		0.0000	1.0000	88.56
42.5	94,026	444	0.0047	0.9953	88.56
43.5	88,098	420	0.0048	0.9952	88.15
44.5	76,023	1,952	0.0257	0.9743	87.72
45.5	53,372	74	0.0014	0.9986	85.47
46.5	44,736	4	0.0001	0.9999	85.35
47.5	32,486	20	0.0006	0.9994	85.35
48.5	30,470	14	0.0005	0.9995	85.29
49.5	19,003	6	0.0003	0.9997	85.26
50.5	16,622		0.0000	1.0000	85.23
51.5	15,474		0.0000	1.0000	85.23
52.5	11,770	0	0.0000	1.0000	85.23
53.5	6,044		0.0000	1.0000	85.23
54.5	5,720		0.0000	1.0000	85.23
55.5	4,889		0.0000	1.0000	85.23
56.5	4,889		0.0000	1.0000	85.23
57.5	4,889		0.0000	1.0000	85.23
58.5	4,889		0.0000	1.0000	85.23
59.5	1,637		0.0000	1.0000	85.23
60.5	1,637		0.0000	1.0000	85.23
61.5	1,637		0.0000	1.0000	85.23
62.5	1,637		0.0000	1.0000	85.23
63.5	1,635		0.0000	1.0000	85.23
64.5	1,635		0.0000	1.0000	85.23
65.5	1,635		0.0000	1.0000	85.23
66.5	1,635		0.0000	1.0000	85.23
67.5	1,635		0.0000	1.0000	85.23
68.5	1,635		0.0000	1.0000	85.23
69.5	1,635		0.0000	1.0000	85.23
70.5	1,635		0.0000	1.0000	85.23
71.5	1,635		0.0000	1.0000	85.23
72.5	1,635		0.0000	1.0000	85.23
73.5	1,635		0.0000	1.0000	85.23
74.5	1,635		0.0000	1.0000	85.23
75.5	1,635		0.0000	1.0000	85.23
76.5	1,635		0.0000	1.0000	85.23
77.5	1,635		0.0000	1.0000	85.23
78.5	1,635		0.0000	1.0000	85.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

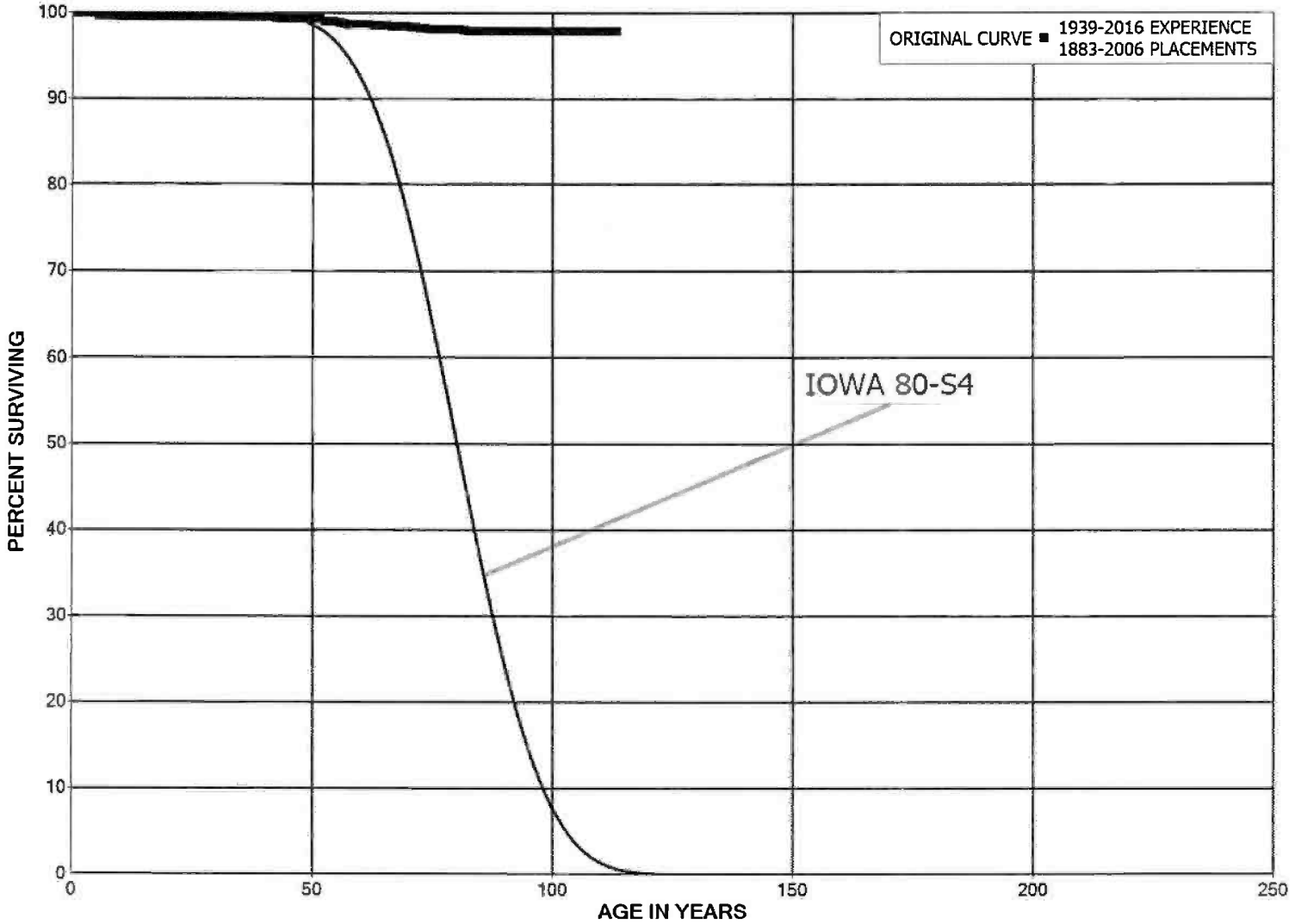
ACCOUNT 374.4 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 1960-2016		
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	1,635		0.0000	1.0000	85.23
80.5	1,635		0.0000	1.0000	85.23
81.5	1,635		0.0000	1.0000	85.23
82.5	1,635		0.0000	1.0000	85.23
83.5	1,635		0.0000	1.0000	85.23
84.5	1,635		0.0000	1.0000	85.23
85.5	1,635		0.0000	1.0000	85.23
86.5	1,635		0.0000	1.0000	85.23
87.5	1,635		0.0000	1.0000	85.23
88.5	1,635		0.0000	1.0000	85.23
89.5	1,635		0.0000	1.0000	85.23
90.5	1,635		0.0000	1.0000	85.23
91.5	1,635		0.0000	1.0000	85.23
92.5	1,635		0.0000	1.0000	85.23
93.5	1,635		0.0000	1.0000	85.23
94.5	1,635		0.0000	1.0000	85.23
95.5	1,635		0.0000	1.0000	85.23
96.5					85.23



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.5 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
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	2,668,658	729	0.0003	0.9997	100.00	
0.5	2,673,929		0.0000	1.0000	99.97	
1.5	2,685,308	182	0.0001	0.9999	99.97	
2.5	2,717,783	6	0.0000	1.0000	99.97	
3.5	2,748,908		0.0000	1.0000	99.97	
4.5	2,769,282	10,591	0.0038	0.9962	99.97	
5.5	2,779,522	486	0.0002	0.9998	99.58	
6.5	2,793,487	29	0.0000	1.0000	99.57	
7.5	2,864,443		0.0000	1.0000	99.56	
8.5	2,904,095	223	0.0001	0.9999	99.56	
9.5	2,914,209	124	0.0000	1.0000	99.56	
10.5	2,924,439	5	0.0000	1.0000	99.55	
11.5	2,927,502		0.0000	1.0000	99.55	
12.5	2,928,607	106	0.0000	1.0000	99.55	
13.5	2,929,717		0.0000	1.0000	99.55	
14.5	2,760,123	1	0.0000	1.0000	99.55	
15.5	2,722,386		0.0000	1.0000	99.55	
16.5	2,707,028	130	0.0000	1.0000	99.55	
17.5	2,712,988	88	0.0000	1.0000	99.54	
18.5	2,674,824	141	0.0001	0.9999	99.54	
19.5	2,608,131		0.0000	1.0000	99.54	
20.5	2,483,902		0.0000	1.0000	99.54	
21.5	1,906,689		0.0000	1.0000	99.54	
22.5	1,723,443		0.0000	1.0000	99.54	
23.5	1,667,021		0.0000	1.0000	99.54	
24.5	1,613,272		0.0000	1.0000	99.54	
25.5	1,591,505		0.0000	1.0000	99.54	
26.5	1,549,659		0.0000	1.0000	99.54	
27.5	1,484,295		0.0000	1.0000	99.54	
28.5	1,477,096	38	0.0000	1.0000	99.54	
29.5	1,451,757	142	0.0001	0.9999	99.53	
30.5	1,437,864		0.0000	1.0000	99.52	
31.5	1,366,264	271	0.0002	0.9998	99.52	
32.5	1,340,854	5	0.0000	1.0000	99.50	
33.5	1,319,337	35	0.0000	1.0000	99.50	
34.5	1,284,508	46	0.0000	1.0000	99.50	
35.5	1,235,810		0.0000	1.0000	99.50	
36.5	1,214,282	171	0.0001	0.9999	99.50	
37.5	1,193,365	163	0.0001	0.9999	99.48	
38.5	1,176,702		0.0000	1.0000	99.47	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016			
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	1,129,031	136	0.0001	0.9999	99.47	
40.5	1,087,553	72	0.0001	0.9999	99.46	
41.5	1,039,274	435	0.0004	0.9996	99.45	
42.5	999,437	807	0.0008	0.9992	99.41	
43.5	968,447	4	0.0000	1.0000	99.33	
44.5	895,050	118	0.0001	0.9999	99.33	
45.5	842,244	7	0.0000	1.0000	99.32	
46.5	798,838	6	0.0000	1.0000	99.31	
47.5	755,576	142	0.0002	0.9998	99.31	
48.5	675,846	44	0.0001	0.9999	99.30	
49.5	586,282	91	0.0002	0.9998	99.29	
50.5	571,647	33	0.0001	0.9999	99.27	
51.5	554,664	1,697	0.0031	0.9969	99.27	
52.5	516,059	1	0.0000	1.0000	98.96	
53.5	493,182	21	0.0000	1.0000	98.96	
54.5	485,476	863	0.0018	0.9982	98.96	
55.5	475,824	49	0.0001	0.9999	98.78	
56.5	460,129	827	0.0018	0.9982	98.77	
57.5	438,261	1	0.0000	1.0000	98.60	
58.5	390,900	12	0.0000	1.0000	98.60	
59.5	381,346	2	0.0000	1.0000	98.59	
60.5	339,584	84	0.0002	0.9998	98.59	
61.5	313,359	123	0.0004	0.9996	98.57	
62.5	295,815		0.0000	1.0000	98.53	
63.5	292,460		0.0000	1.0000	98.53	
64.5	286,102		0.0000	1.0000	98.53	
65.5	276,694	285	0.0010	0.9990	98.53	
66.5	257,787		0.0000	1.0000	98.43	
67.5	245,162		0.0000	1.0000	98.43	
68.5	250,785	203	0.0008	0.9992	98.43	
69.5	251,951	69	0.0003	0.9997	98.35	
70.5	259,841	14	0.0001	0.9999	98.32	
71.5	264,704	282	0.0011	0.9989	98.32	
72.5	261,558	72	0.0003	0.9997	98.21	
73.5	268,676	200	0.0007	0.9993	98.19	
74.5	263,571		0.0000	1.0000	98.11	
75.5	259,759		0.0000	1.0000	98.11	
76.5	250,596	182	0.0007	0.9993	98.11	
77.5	249,650	2	0.0000	1.0000	98.04	
78.5	248,403	40	0.0002	0.9998	98.04	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
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	244,783		0.0000	1.0000	98.02
80.5	239,789	136	0.0006	0.9994	98.02
81.5	238,747	233	0.0010	0.9990	97.97
82.5	234,493	2	0.0000	1.0000	97.87
83.5	231,950	3	0.0000	1.0000	97.87
84.5	229,916		0.0000	1.0000	97.87
85.5	225,220		0.0000	1.0000	97.87
86.5	221,465	46	0.0002	0.9998	97.87
87.5	211,682		0.0000	1.0000	97.85
88.5	208,056		0.0000	1.0000	97.85
89.5	204,595		0.0000	1.0000	97.85
90.5	200,904		0.0000	1.0000	97.85
91.5	192,819		0.0000	1.0000	97.85
92.5	189,856		0.0000	1.0000	97.85
93.5	184,108		0.0000	1.0000	97.85
94.5	178,523		0.0000	1.0000	97.85
95.5	176,137		0.0000	1.0000	97.85
96.5	175,020		0.0000	1.0000	97.85
97.5	174,307		0.0000	1.0000	97.85
98.5	173,337		0.0000	1.0000	97.85
99.5	170,390		0.0000	1.0000	97.85
100.5	168,256		0.0000	1.0000	97.85
101.5	158,957		0.0000	1.0000	97.85
102.5	152,435		0.0000	1.0000	97.85
103.5	148,235		0.0000	1.0000	97.85
104.5	146,645		0.0000	1.0000	97.85
105.5	144,840		0.0000	1.0000	97.85
106.5	143,895		0.0000	1.0000	97.85
107.5	138,317		0.0000	1.0000	97.85
108.5	133,232		0.0000	1.0000	97.85
109.5	128,913		0.0000	1.0000	97.85
110.5	123,086		0.0000	1.0000	97.85
111.5	109,875		0.0000	1.0000	97.85
112.5	101,432		0.0000	1.0000	97.85
113.5	85,985		0.0000	1.0000	97.85
114.5	78,655		0.0000	1.0000	97.85
115.5	63,427		0.0000	1.0000	97.85
116.5	55,241		0.0000	1.0000	97.85
117.5	54,307		0.0000	1.0000	97.85
118.5	52,673		0.0000	1.0000	97.85

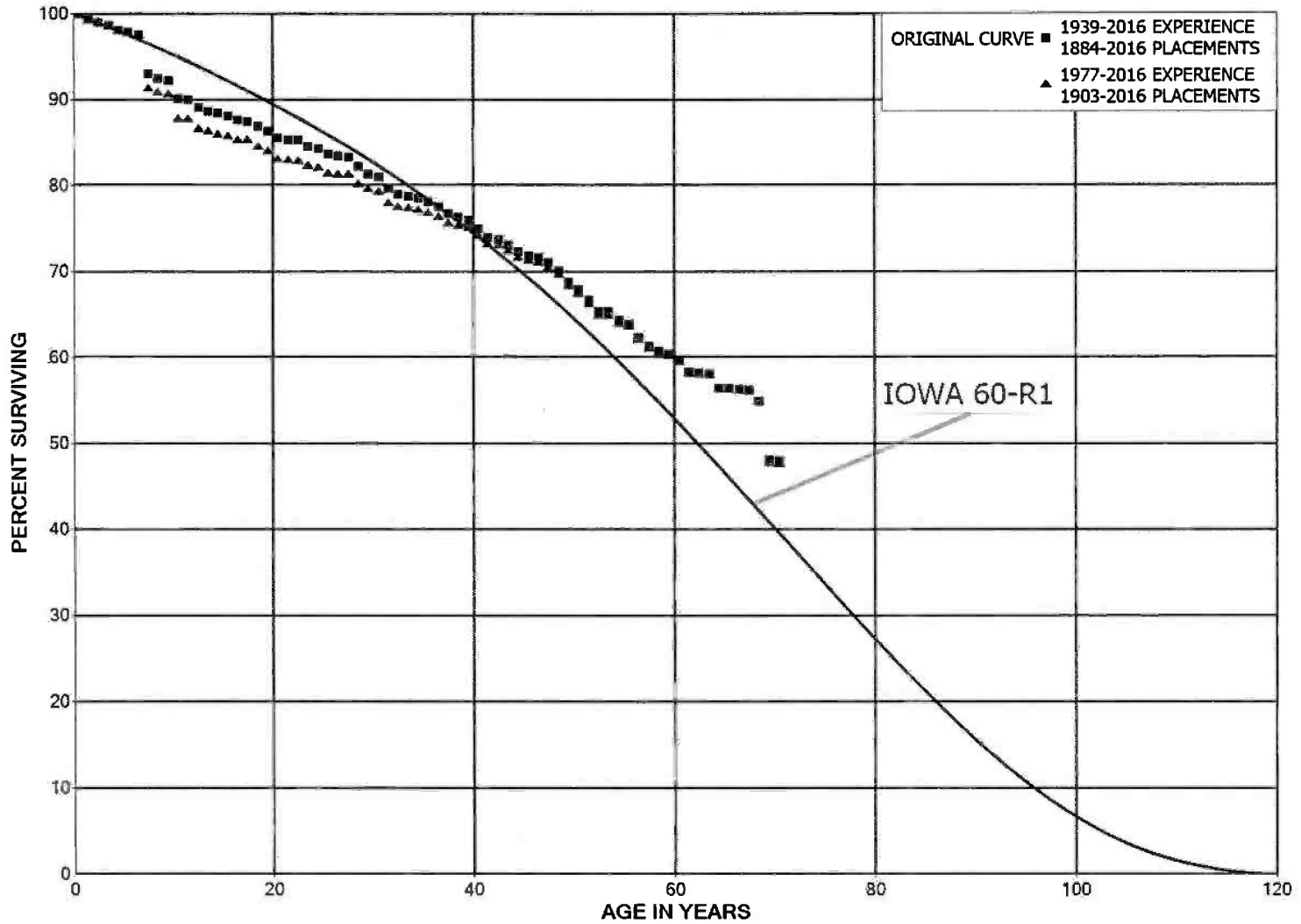
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006			EXPERIENCE BAND 1939-2016		
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	50,406		0.0000	1.0000	97.85
120.5	46,145		0.0000	1.0000	97.85
121.5	45,012		0.0000	1.0000	97.85
122.5	43,395		0.0000	1.0000	97.85
123.5	42,744		0.0000	1.0000	97.85
124.5	41,389		0.0000	1.0000	97.85
125.5	33,039		0.0000	1.0000	97.85
126.5	31,360		0.0000	1.0000	97.85
127.5	24,809		0.0000	1.0000	97.85
128.5	18,229		0.0000	1.0000	97.85
129.5	13,539		0.0000	1.0000	97.85
130.5	4,138		0.0000	1.0000	97.85
131.5	3,186		0.0000	1.0000	97.85
132.5	866		0.0000	1.0000	97.85
133.5					97.85

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016		
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	5,070,416	409	0.0001	0.9999	100.00
0.5	4,800,766	34,029	0.0071	0.9929	99.99
1.5	3,836,030	10,731	0.0028	0.9972	99.28
2.5	3,756,555	16,457	0.0044	0.9956	99.01
3.5	3,428,255	18,415	0.0054	0.9946	98.57
4.5	2,824,867	5,873	0.0021	0.9979	98.04
5.5	2,623,830	8,123	0.0031	0.9969	97.84
6.5	2,522,604	119,698	0.0475	0.9525	97.54
7.5	2,383,751	12,241	0.0051	0.9949	92.91
8.5	1,914,683	5,118	0.0027	0.9973	92.43
9.5	1,740,604	39,886	0.0229	0.9771	92.18
10.5	1,632,037	2,217	0.0014	0.9986	90.07
11.5	1,586,229	16,145	0.0102	0.9898	89.95
12.5	1,549,449	7,242	0.0047	0.9953	89.03
13.5	1,489,517	4,649	0.0031	0.9969	88.62
14.5	1,459,439	4,403	0.0030	0.9970	88.34
15.5	1,433,025	7,002	0.0049	0.9951	88.07
16.5	1,396,138	3,109	0.0022	0.9978	87.64
17.5	1,404,392	9,723	0.0069	0.9931	87.45
18.5	1,362,632	9,584	0.0070	0.9930	86.84
19.5	1,332,375	10,793	0.0081	0.9919	86.23
20.5	1,279,538	3,120	0.0024	0.9976	85.53
21.5	1,265,380	1,316	0.0010	0.9990	85.32
22.5	1,263,384	11,510	0.0091	0.9909	85.24
23.5	1,225,762	2,651	0.0022	0.9978	84.46
24.5	1,231,422	9,623	0.0078	0.9922	84.28
25.5	1,204,452	2,501	0.0021	0.9979	83.62
26.5	1,198,744	2,876	0.0024	0.9976	83.44
27.5	1,165,379	15,338	0.0132	0.9868	83.24
28.5	1,108,064	10,925	0.0099	0.9901	82.15
29.5	1,086,130	5,510	0.0051	0.9949	81.34
30.5	1,061,392	17,369	0.0164	0.9836	80.93
31.5	1,047,422	8,150	0.0078	0.9922	79.60
32.5	1,025,377	3,085	0.0030	0.9970	78.98
33.5	991,786	3,620	0.0037	0.9963	78.75
34.5	961,908	5,349	0.0056	0.9944	78.46
35.5	935,359	6,222	0.0067	0.9933	78.02
36.5	916,742	9,587	0.0105	0.9895	77.50
37.5	870,507	5,193	0.0060	0.9940	76.69
38.5	830,157	3,264	0.0039	0.9961	76.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016		
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	805,231	10,550	0.0131	0.9869	75.93
40.5	767,982	10,579	0.0138	0.9862	74.94
41.5	741,196	1,616	0.0022	0.9978	73.91
42.5	727,089	7,012	0.0096	0.9904	73.75
43.5	722,307	7,912	0.0110	0.9890	73.04
44.5	703,251	3,439	0.0049	0.9951	72.24
45.5	662,918	2,780	0.0042	0.9958	71.88
46.5	652,974	5,124	0.0078	0.9922	71.58
47.5	636,363	8,151	0.0128	0.9872	71.02
48.5	620,055	12,430	0.0200	0.9800	70.11
49.5	581,515	7,324	0.0126	0.9874	68.70
50.5	548,562	9,918	0.0181	0.9819	67.84
51.5	523,632	10,590	0.0202	0.9798	66.61
52.5	517,252	237	0.0005	0.9995	65.26
53.5	496,824	6,838	0.0138	0.9862	65.23
54.5	479,369	3,481	0.0073	0.9927	64.34
55.5	434,873	10,702	0.0246	0.9754	63.87
56.5	333,590	5,280	0.0158	0.9842	62.30
57.5	338,441	3,039	0.0090	0.9910	61.31
58.5	280,944	1,727	0.0061	0.9939	60.76
59.5	200,153	2,187	0.0109	0.9891	60.39
60.5	157,973	3,795	0.0240	0.9760	59.73
61.5	144,348	202	0.0014	0.9986	58.29
62.5	138,237	391	0.0028	0.9972	58.21
63.5	108,918	3,094	0.0284	0.9716	58.05
64.5	73,123	58	0.0008	0.9992	56.40
65.5	60,633	120	0.0020	0.9980	56.35
66.5	55,470	69	0.0012	0.9988	56.24
67.5	54,245	1,262	0.0233	0.9767	56.17
68.5	46,267	5,725	0.1237	0.8763	54.86
69.5	37,809	107	0.0028	0.9972	48.08
70.5	36,678	419	0.0114	0.9886	47.94
71.5	35,620	266	0.0075	0.9925	47.39
72.5	35,291	336	0.0095	0.9905	47.04
73.5	34,260	314	0.0092	0.9908	46.59
74.5	31,602	609	0.0193	0.9807	46.16
75.5	33,253		0.0000	1.0000	45.28
76.5	32,699		0.0000	1.0000	45.28
77.5	24,863		0.0000	1.0000	45.28
78.5	24,695	460	0.0186	0.9814	45.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1939-2016		
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	24,235	501	0.0207	0.9793	44.43
80.5	22,226	334	0.0150	0.9850	43.51
81.5	24,304	250	0.0103	0.9897	42.86
82.5	22,011	272	0.0124	0.9876	42.42
83.5	16,464	297	0.0180	0.9820	41.89
84.5	13,846	61	0.0044	0.9956	41.14
85.5	12,551		0.0000	1.0000	40.96
86.5	7,735		0.0000	1.0000	40.96
87.5	3,194		0.0000	1.0000	40.96
88.5	2,631		0.0000	1.0000	40.96
89.5	2,405	717	0.2980	0.7020	40.96
90.5	1,689		0.0000	1.0000	28.75
91.5	1,477	105	0.0708	0.9292	28.75
92.5	1,372		0.0000	1.0000	26.72
93.5	1,372	350	0.2551	0.7449	26.72
94.5	1,022		0.0000	1.0000	19.90
95.5	1,022		0.0000	1.0000	19.90
96.5	1,022		0.0000	1.0000	19.90
97.5	1,022		0.0000	1.0000	19.90
98.5	1,022		0.0000	1.0000	19.90
99.5	1,022		0.0000	1.0000	19.90
100.5	978		0.0000	1.0000	19.90
101.5	978		0.0000	1.0000	19.90
102.5	542	23	0.0417	0.9583	19.90
103.5	88		0.0000	1.0000	19.07
104.5	88		0.0000	1.0000	19.07
105.5	88		0.0000	1.0000	19.07
106.5	88		0.0000	1.0000	19.07
107.5	88		0.0000	1.0000	19.07
108.5	88		0.0000	1.0000	19.07
109.5	88		0.0000	1.0000	19.07
110.5	88		0.0000	1.0000	19.07
111.5					19.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016		
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	4,308,987		0.0000	1.0000	100.00
0.5	4,065,832	33,176	0.0082	0.9918	100.00
1.5	3,115,971	9,131	0.0029	0.9971	99.18
2.5	3,050,536	15,673	0.0051	0.9949	98.89
3.5	2,752,732	14,852	0.0054	0.9946	98.39
4.5	2,168,610	5,094	0.0023	0.9977	97.85
5.5	1,977,367	4,728	0.0024	0.9976	97.62
6.5	1,863,102	118,781	0.0638	0.9362	97.39
7.5	1,730,801	9,604	0.0055	0.9945	91.18
8.5	1,268,390	1,761	0.0014	0.9986	90.68
9.5	1,100,931	36,072	0.0328	0.9672	90.55
10.5	1,019,519		0.0000	1.0000	87.58
11.5	1,000,090	12,285	0.0123	0.9877	87.58
12.5	1,022,616	4,263	0.0042	0.9958	86.51
13.5	995,187	3,678	0.0037	0.9963	86.15
14.5	1,014,701	1,990	0.0020	0.9980	85.83
15.5	1,027,160	5,182	0.0050	0.9950	85.66
16.5	1,029,863	1,262	0.0012	0.9988	85.23
17.5	1,068,530	8,983	0.0084	0.9916	85.12
18.5	1,094,201	8,028	0.0073	0.9927	84.41
19.5	1,104,709	10,466	0.0095	0.9905	83.79
20.5	1,076,819	2,655	0.0025	0.9975	82.99
21.5	1,080,649	401	0.0004	0.9996	82.79
22.5	1,107,769	7,860	0.0071	0.9929	82.76
23.5	1,104,635	2,270	0.0021	0.9979	82.17
24.5	1,132,017	9,242	0.0082	0.9918	82.00
25.5	1,117,058	1,475	0.0013	0.9987	81.33
26.5	1,114,540	1,119	0.0010	0.9990	81.23
27.5	1,086,473	14,280	0.0131	0.9869	81.15
28.5	1,036,622	7,581	0.0073	0.9927	80.08
29.5	1,020,687	4,497	0.0044	0.9956	79.49
30.5	997,746	15,870	0.0159	0.9841	79.14
31.5	984,456	6,752	0.0069	0.9931	77.88
32.5	960,964	1,395	0.0015	0.9985	77.35
33.5	932,060	1,647	0.0018	0.9982	77.24
34.5	904,491	4,036	0.0045	0.9955	77.10
35.5	878,218	5,600	0.0064	0.9936	76.76
36.5	860,084	8,165	0.0095	0.9905	76.27
37.5	819,989	4,148	0.0051	0.9949	75.54
38.5	781,043	1,774	0.0023	0.9977	75.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
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	757,550	9,842	0.0130	0.9870	74.99	
40.5	723,795	9,562	0.0132	0.9868	74.02	
41.5	698,337	981	0.0014	0.9986	73.04	
42.5	686,569	6,499	0.0095	0.9905	72.94	
43.5	686,894	6,883	0.0100	0.9900	72.25	
44.5	671,602	3,098	0.0046	0.9954	71.52	
45.5	635,521	2,422	0.0038	0.9962	71.19	
46.5	631,732	4,558	0.0072	0.9928	70.92	
47.5	626,809	7,940	0.0127	0.9873	70.41	
48.5	611,021	12,172	0.0199	0.9801	69.52	
49.5	573,574	6,964	0.0121	0.9879	68.13	
50.5	541,723	9,901	0.0183	0.9817	67.30	
51.5	516,732	10,534	0.0204	0.9796	66.07	
52.5	510,531	171	0.0003	0.9997	64.73	
53.5	490,174	6,377	0.0130	0.9870	64.71	
54.5	473,368	2,920	0.0062	0.9938	63.86	
55.5	429,509	10,597	0.0247	0.9753	63.47	
56.5	328,451	4,849	0.0148	0.9852	61.90	
57.5	333,932	2,953	0.0088	0.9912	60.99	
58.5	276,992	1,648	0.0059	0.9941	60.45	
59.5	196,281	2,124	0.0108	0.9892	60.09	
60.5	154,228	3,493	0.0226	0.9774	59.44	
61.5	140,905	202	0.0014	0.9986	58.09	
62.5	135,230	265	0.0020	0.9980	58.01	
63.5	106,468	3,053	0.0287	0.9713	57.90	
64.5	70,756	3	0.0000	1.0000	56.24	
65.5	58,420	120	0.0021	0.9979	56.24	
66.5	53,258	69	0.0013	0.9987	56.12	
67.5	52,032	1,262	0.0243	0.9757	56.05	
68.5	44,159	5,725	0.1296	0.8704	54.69	
69.5	35,664	77	0.0022	0.9978	47.60	
70.5	34,562	419	0.0121	0.9879	47.49	
71.5	33,655	266	0.0079	0.9921	46.92	
72.5	33,349	336	0.0101	0.9899	46.55	
73.5	33,376	277	0.0083	0.9917	46.08	
74.5	30,755	58	0.0019	0.9981	45.70	
75.5	32,956		0.0000	1.0000	45.61	
76.5	32,402		0.0000	1.0000	45.61	
77.5	24,566		0.0000	1.0000	45.61	
78.5	24,398	460	0.0188	0.9812	45.61	

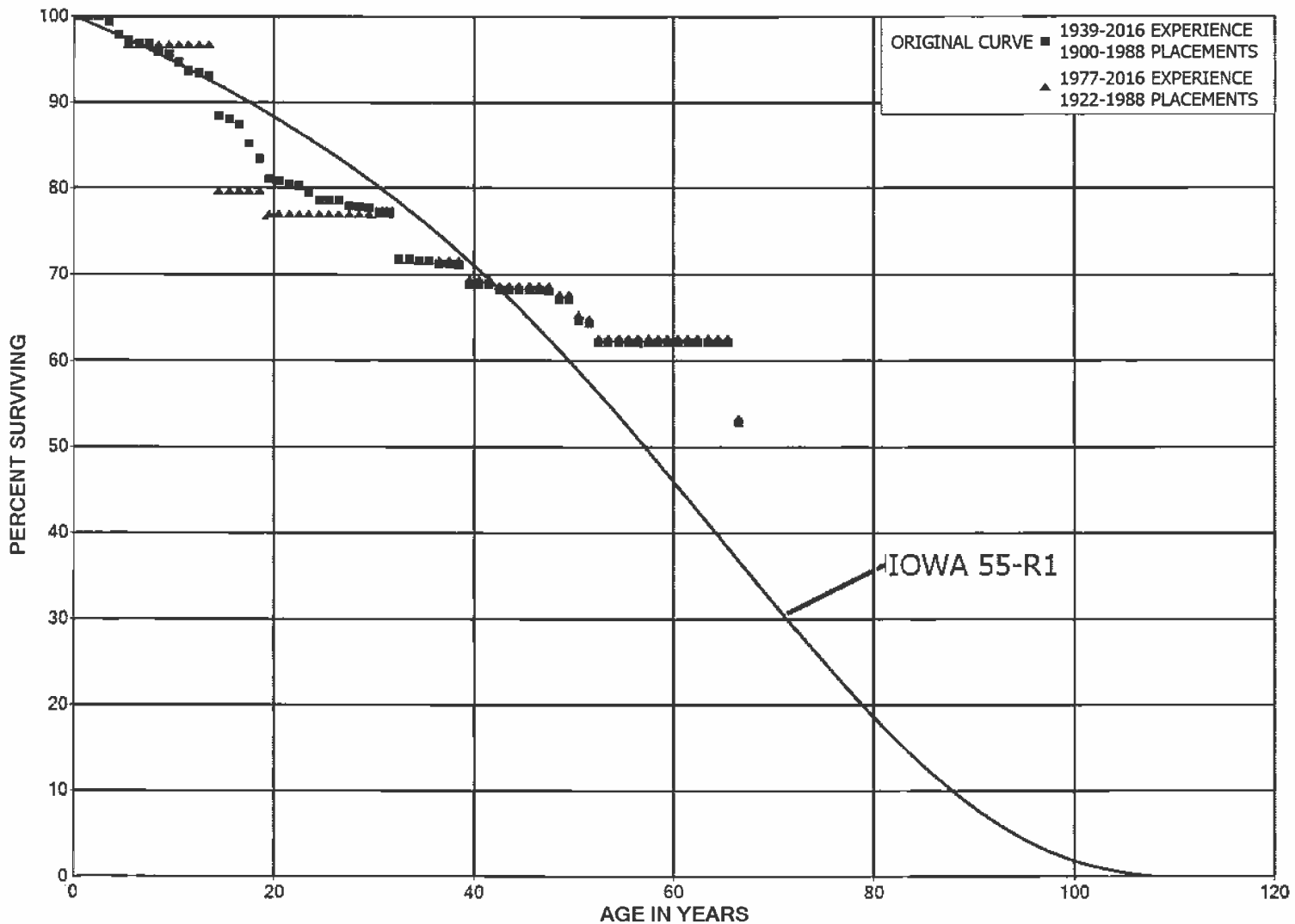
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1977-2016			
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	23,938	501	0.0209	0.9791	44.75	
80.5	21,929	334	0.0152	0.9848	43.81	
81.5	24,007	250	0.0104	0.9896	43.15	
82.5	21,713	272	0.0125	0.9875	42.70	
83.5	16,167		0.0000	1.0000	42.16	
84.5	13,846	61	0.0044	0.9956	42.16	
85.5	12,551		0.0000	1.0000	41.97	
86.5	7,735		0.0000	1.0000	41.97	
87.5	3,194		0.0000	1.0000	41.97	
88.5	2,631		0.0000	1.0000	41.97	
89.5	2,405	717	0.2980	0.7020	41.97	
90.5	1,689		0.0000	1.0000	29.47	
91.5	1,477	105	0.0708	0.9292	29.47	
92.5	1,372		0.0000	1.0000	27.38	
93.5	1,372	350	0.2551	0.7449	27.38	
94.5	1,022		0.0000	1.0000	20.40	
95.5	1,022		0.0000	1.0000	20.40	
96.5	1,022		0.0000	1.0000	20.40	
97.5	1,022		0.0000	1.0000	20.40	
98.5	1,022		0.0000	1.0000	20.40	
99.5	1,022		0.0000	1.0000	20.40	
100.5	978		0.0000	1.0000	20.40	
101.5	978		0.0000	1.0000	20.40	
102.5	542	23	0.0417	0.9583	20.40	
103.5	88		0.0000	1.0000	19.55	
104.5	88		0.0000	1.0000	19.55	
105.5	88		0.0000	1.0000	19.55	
106.5	88		0.0000	1.0000	19.55	
107.5	88		0.0000	1.0000	19.55	
108.5	88		0.0000	1.0000	19.55	
109.5	88		0.0000	1.0000	19.55	
110.5	88		0.0000	1.0000	19.55	
111.5					19.55	



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1988		EXPERIENCE BAND 1939-2016			
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	127,534		0.0000	1.0000	100.00
0.5	129,897	87	0.0007	0.9993	100.00
1.5	130,624		0.0000	1.0000	99.93
2.5	136,972	851	0.0062	0.9938	99.93
3.5	138,417	2,007	0.0145	0.9855	99.31
4.5	141,989	1,079	0.0076	0.9924	97.87
5.5	139,653	436	0.0031	0.9969	97.13
6.5	139,644	42	0.0003	0.9997	96.82
7.5	142,492	1,338	0.0094	0.9906	96.80
8.5	150,705	407	0.0027	0.9973	95.89
9.5	151,836	1,534	0.0101	0.9899	95.63
10.5	149,563	1,663	0.0111	0.9889	94.66
11.5	148,193	279	0.0019	0.9981	93.61
12.5	148,092	559	0.0038	0.9962	93.43
13.5	147,067	7,390	0.0502	0.9498	93.08
14.5	139,238	450	0.0032	0.9968	88.40
15.5	137,031	1,181	0.0086	0.9914	88.12
16.5	134,304	3,383	0.0252	0.9748	87.36
17.5	123,702	2,504	0.0202	0.9798	85.16
18.5	117,695	3,353	0.0285	0.9715	83.43
19.5	112,523	312	0.0028	0.9972	81.06
20.5	112,513	483	0.0043	0.9957	80.83
21.5	113,435	216	0.0019	0.9981	80.48
22.5	112,903	1,191	0.0105	0.9895	80.33
23.5	111,901	1,159	0.0104	0.9896	79.48
24.5	110,981		0.0000	1.0000	78.66
25.5	110,612	127	0.0011	0.9989	78.66
26.5	110,550	895	0.0081	0.9919	78.57
27.5	109,221	114	0.0010	0.9990	77.93
28.5	97,376	127	0.0013	0.9987	77.85
29.5	96,347	521	0.0054	0.9946	77.75
30.5	95,701	125	0.0013	0.9987	77.33
31.5	95,746	6,639	0.0693	0.9307	77.23
32.5	89,801		0.0000	1.0000	71.87
33.5	89,826	300	0.0033	0.9967	71.87
34.5	89,438		0.0000	1.0000	71.63
35.5	89,568	395	0.0044	0.9956	71.63
36.5	84,471		0.0000	1.0000	71.32
37.5	84,437	136	0.0016	0.9984	71.32
38.5	84,316	2,831	0.0336	0.9664	71.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
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	80,816		0.0000	1.0000	68.81
40.5	80,816		0.0000	1.0000	68.81
41.5	80,816	814	0.0101	0.9899	68.81
42.5	80,003		0.0000	1.0000	68.12
43.5	80,003		0.0000	1.0000	68.12
44.5	80,002		0.0000	1.0000	68.12
45.5	72,280		0.0000	1.0000	68.12
46.5	69,830	25	0.0004	0.9996	68.12
47.5	69,805	1,034	0.0148	0.9852	68.10
48.5	68,771		0.0000	1.0000	67.09
49.5	67,157	2,347	0.0349	0.9651	67.09
50.5	64,810	386	0.0060	0.9940	64.74
51.5	64,399	2,235	0.0347	0.9653	64.36
52.5	60,723		0.0000	1.0000	62.12
53.5	57,306		0.0000	1.0000	62.12
54.5	57,306		0.0000	1.0000	62.12
55.5	55,336		0.0000	1.0000	62.12
56.5	53,991		0.0000	1.0000	62.12
57.5	48,088		0.0000	1.0000	62.12
58.5	46,421		0.0000	1.0000	62.12
59.5	32,045		0.0000	1.0000	62.12
60.5	29,537		0.0000	1.0000	62.12
61.5	24,633		0.0000	1.0000	62.12
62.5	24,633		0.0000	1.0000	62.12
63.5	20,373		0.0000	1.0000	62.12
64.5	16,404		0.0000	1.0000	62.12
65.5	13,272	1,985	0.1496	0.8504	62.12
66.5	9,429		0.0000	1.0000	52.83
67.5	9,429		0.0000	1.0000	52.83
68.5	8,946		0.0000	1.0000	52.83
69.5	8,378		0.0000	1.0000	52.83
70.5	8,000		0.0000	1.0000	52.83
71.5	8,000	43	0.0053	0.9947	52.83
72.5	5,107		0.0000	1.0000	52.55
73.5	5,107		0.0000	1.0000	52.55
74.5	4,089		0.0000	1.0000	52.55
75.5	4,089		0.0000	1.0000	52.55
76.5	3,649		0.0000	1.0000	52.55
77.5	3,649		0.0000	1.0000	52.55
78.5	2,186		0.0000	1.0000	52.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2016		
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	1,567		0.0000	1.0000	52.55
80.5	1,546		0.0000	1.0000	52.55
81.5	1,399		0.0000	1.0000	52.55
82.5	615	22	0.0364	0.9636	52.55
83.5	592		0.0000	1.0000	50.64
84.5	592		0.0000	1.0000	50.64
85.5	329		0.0000	1.0000	50.64
86.5	201		0.0000	1.0000	50.64
87.5	201		0.0000	1.0000	50.64
88.5	114		0.0000	1.0000	50.64
89.5	114		0.0000	1.0000	50.64
90.5	114		0.0000	1.0000	50.64
91.5	114		0.0000	1.0000	50.64
92.5	114		0.0000	1.0000	50.64
93.5	114		0.0000	1.0000	50.64
94.5					50.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
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	23,148		0.0000	1.0000	100.00
0.5	23,148		0.0000	1.0000	100.00
1.5	23,148		0.0000	1.0000	100.00
2.5	23,148		0.0000	1.0000	100.00
3.5	24,973		0.0000	1.0000	100.00
4.5	25,165	877	0.0348	0.9652	100.00
5.5	32,010		0.0000	1.0000	96.52
6.5	34,460		0.0000	1.0000	96.52
7.5	34,460		0.0000	1.0000	96.52
8.5	35,970		0.0000	1.0000	96.52
9.5	37,585		0.0000	1.0000	96.52
10.5	36,636		0.0000	1.0000	96.52
11.5	36,446		0.0000	1.0000	96.52
12.5	37,888		0.0000	1.0000	96.52
13.5	41,859	7,365	0.1759	0.8241	96.52
14.5	34,494		0.0000	1.0000	79.53
15.5	36,745		0.0000	1.0000	79.53
16.5	38,090		0.0000	1.0000	79.53
17.5	47,031		0.0000	1.0000	79.53
18.5	48,699	1,686	0.0346	0.9654	79.53
19.5	63,624		0.0000	1.0000	76.78
20.5	67,385		0.0000	1.0000	76.78
21.5	73,370		0.0000	1.0000	76.78
22.5	73,370		0.0000	1.0000	76.78
23.5	77,629		0.0000	1.0000	76.78
24.5	82,325		0.0000	1.0000	76.78
25.5	89,968		0.0000	1.0000	76.78
26.5	91,826		0.0000	1.0000	76.78
27.5	91,826		0.0000	1.0000	76.78
28.5	80,411		0.0000	1.0000	76.78
29.5	80,979		0.0000	1.0000	76.78
30.5	81,356		0.0000	1.0000	76.78
31.5	81,356	5,591	0.0687	0.9313	76.78
32.5	80,347		0.0000	1.0000	71.51
33.5	80,347		0.0000	1.0000	71.51
34.5	83,130		0.0000	1.0000	71.51
35.5	83,130		0.0000	1.0000	71.51
36.5	78,843		0.0000	1.0000	71.51
37.5	78,843		0.0000	1.0000	71.51
38.5	80,348	2,533	0.0315	0.9685	71.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
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	77,765		0.0000	1.0000	69.25
40.5	77,787		0.0000	1.0000	69.25
41.5	77,934	814	0.0104	0.9896	69.25
42.5	77,904		0.0000	1.0000	68.53
43.5	78,926		0.0000	1.0000	68.53
44.5	78,925		0.0000	1.0000	68.53
45.5	71,467		0.0000	1.0000	68.53
46.5	69,175		0.0000	1.0000	68.53
47.5	69,198	1,022	0.0148	0.9852	68.53
48.5	68,618		0.0000	1.0000	67.52
49.5	67,003	2,347	0.0350	0.9650	67.52
50.5	64,656	386	0.0060	0.9940	65.15
51.5	64,270	2,235	0.0348	0.9652	64.76
52.5	60,594		0.0000	1.0000	62.51
53.5	57,177		0.0000	1.0000	62.51
54.5	57,291		0.0000	1.0000	62.51
55.5	55,336		0.0000	1.0000	62.51
56.5	53,991		0.0000	1.0000	62.51
57.5	48,088		0.0000	1.0000	62.51
58.5	46,421		0.0000	1.0000	62.51
59.5	32,045		0.0000	1.0000	62.51
60.5	29,537		0.0000	1.0000	62.51
61.5	24,633		0.0000	1.0000	62.51
62.5	24,633		0.0000	1.0000	62.51
63.5	20,373		0.0000	1.0000	62.51
64.5	16,404		0.0000	1.0000	62.51
65.5	13,272	1,985	0.1496	0.8504	62.51
66.5	9,429		0.0000	1.0000	53.16
67.5	9,429		0.0000	1.0000	53.16
68.5	8,946		0.0000	1.0000	53.16
69.5	8,378		0.0000	1.0000	53.16
70.5	8,000		0.0000	1.0000	53.16
71.5	8,000	43	0.0053	0.9947	53.16
72.5	5,107		0.0000	1.0000	52.88
73.5	5,107		0.0000	1.0000	52.88
74.5	4,089		0.0000	1.0000	52.88
75.5	4,089		0.0000	1.0000	52.88
76.5	3,649		0.0000	1.0000	52.88
77.5	3,649		0.0000	1.0000	52.88
78.5	2,186		0.0000	1.0000	52.88

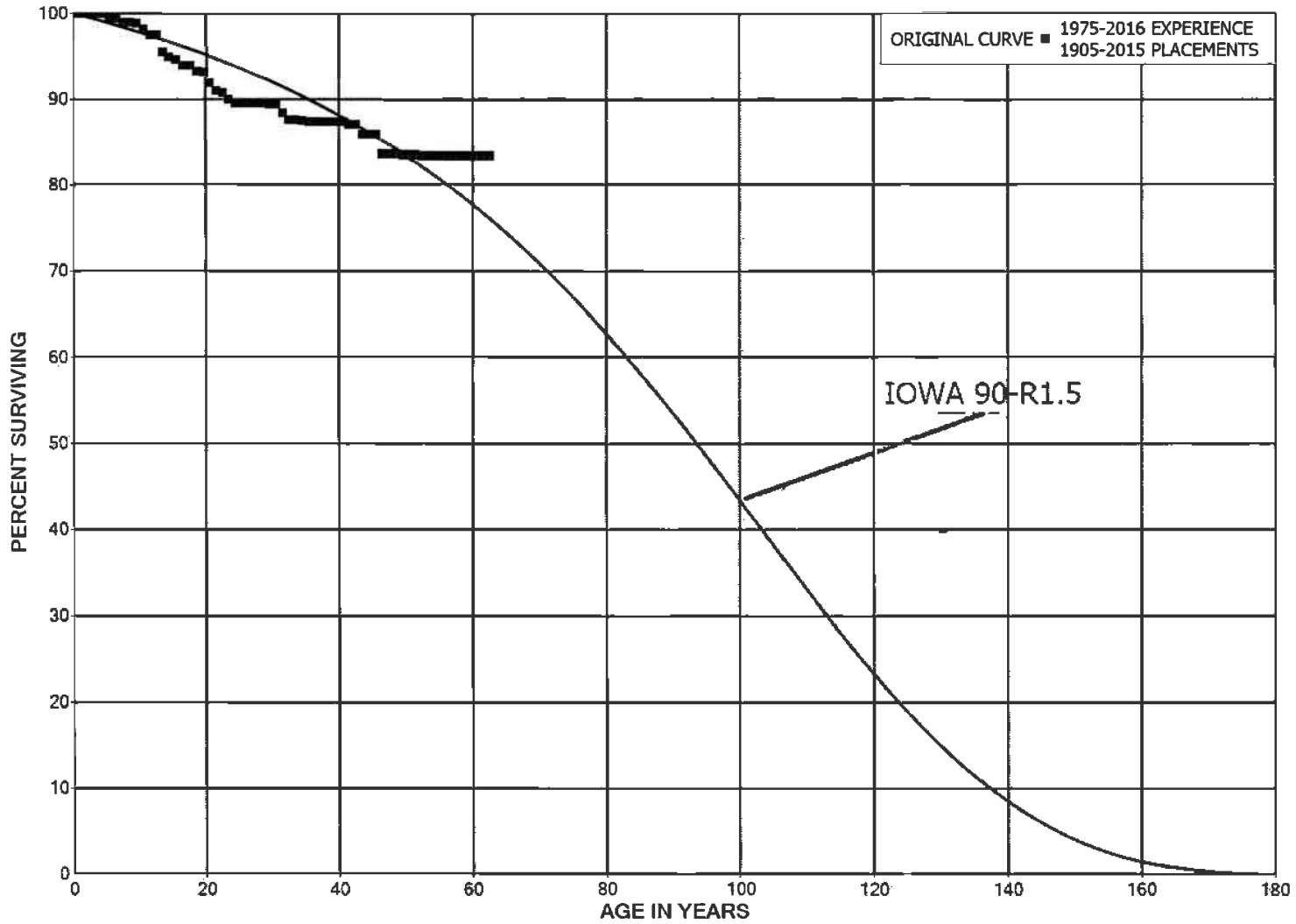
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2016		
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	1,567		0.0000	1.0000	52.88
80.5	1,546		0.0000	1.0000	52.88
81.5	1,399		0.0000	1.0000	52.88
82.5	615	22	0.0364	0.9636	52.88
83.5	592		0.0000	1.0000	50.95
84.5	592		0.0000	1.0000	50.95
85.5	329		0.0000	1.0000	50.95
86.5	201		0.0000	1.0000	50.95
87.5	201		0.0000	1.0000	50.95
88.5	114		0.0000	1.0000	50.95
89.5	114		0.0000	1.0000	50.95
90.5	114		0.0000	1.0000	50.95
91.5	114		0.0000	1.0000	50.95
92.5	114		0.0000	1.0000	50.95
93.5	114		0.0000	1.0000	50.95
94.5					50.95

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
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	5,252,842		0.0000	1.0000	100.00
0.5	5,267,845		0.0000	1.0000	100.00
1.5	4,079,138		0.0000	1.0000	100.00
2.5	4,099,020		0.0000	1.0000	100.00
3.5	4,260,235		0.0000	1.0000	100.00
4.5	4,391,637	23,416	0.0053	0.9947	100.00
5.5	4,270,508	3,948	0.0009	0.9991	99.47
6.5	4,200,611	16,625	0.0040	0.9960	99.37
7.5	4,097,081	3,734	0.0009	0.9991	98.98
8.5	4,041,671	3,360	0.0008	0.9992	98.89
9.5	3,853,651	26,185	0.0068	0.9932	98.81
10.5	3,854,274	24,089	0.0062	0.9938	98.14
11.5	3,668,319	955	0.0003	0.9997	97.52
12.5	3,547,988	70,855	0.0200	0.9800	97.50
13.5	3,395,652	20,717	0.0061	0.9939	95.55
14.5	3,523,383	12,081	0.0034	0.9966	94.97
15.5	3,636,448	24,393	0.0067	0.9933	94.64
16.5	3,549,983		0.0000	1.0000	94.01
17.5	3,789,941	28,648	0.0076	0.9924	94.01
18.5	3,455,344	5,968	0.0017	0.9983	93.30
19.5	3,421,271	47,147	0.0138	0.9862	93.14
20.5	3,246,715	30,603	0.0094	0.9906	91.85
21.5	3,319,983	9,932	0.0030	0.9970	90.99
22.5	3,283,420	28,919	0.0088	0.9912	90.72
23.5	3,224,605	16,083	0.0050	0.9950	89.92
24.5	3,183,788		0.0000	1.0000	89.47
25.5	3,180,450		0.0000	1.0000	89.47
26.5	3,180,524		0.0000	1.0000	89.47
27.5	3,110,367	173	0.0001	0.9999	89.47
28.5	3,089,880	2,630	0.0009	0.9991	89.46
29.5	2,798,734		0.0000	1.0000	89.39
30.5	2,760,166	31,303	0.0113	0.9887	89.39
31.5	2,619,252	23,954	0.0091	0.9909	88.37
32.5	2,484,550		0.0000	1.0000	87.56
33.5	2,414,264	720	0.0003	0.9997	87.56
34.5	2,393,175	2,775	0.0012	0.9988	87.54
35.5	1,771,328		0.0000	1.0000	87.44
36.5	1,768,842		0.0000	1.0000	87.44
37.5	1,532,028	799	0.0005	0.9995	87.44
38.5	1,513,387		0.0000	1.0000	87.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
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	1,163,991		0.0000	1.0000	87.39
40.5	1,157,714	4,275	0.0037	0.9963	87.39
41.5	991,954		0.0000	1.0000	87.07
42.5	958,618	12,186	0.0127	0.9873	87.07
43.5	932,463		0.0000	1.0000	85.96
44.5	945,862		0.0000	1.0000	85.96
45.5	817,717	22,581	0.0276	0.9724	85.96
46.5	775,162		0.0000	1.0000	83.59
47.5	771,442		0.0000	1.0000	83.59
48.5	767,671	683	0.0009	0.9991	83.59
49.5	763,000		0.0000	1.0000	83.51
50.5	770,009		0.0000	1.0000	83.51
51.5	758,364	959	0.0013	0.9987	83.51
52.5	576,966		0.0000	1.0000	83.41
53.5	529,917	112	0.0002	0.9998	83.41
54.5	127,040		0.0000	1.0000	83.39
55.5	126,416		0.0000	1.0000	83.39
56.5	125,695		0.0000	1.0000	83.39
57.5	128,795		0.0000	1.0000	83.39
58.5	81,622		0.0000	1.0000	83.39
59.5	54,831		0.0000	1.0000	83.39
60.5	54,831		0.0000	1.0000	83.39
61.5	61,812		0.0000	1.0000	83.39
62.5	61,812		0.0000	1.0000	83.39
63.5	63,045		0.0000	1.0000	83.39
64.5	63,045		0.0000	1.0000	83.39
65.5	63,045		0.0000	1.0000	83.39
66.5	63,386		0.0000	1.0000	83.39
67.5	55,797		0.0000	1.0000	83.39
68.5	51,886		0.0000	1.0000	83.39
69.5	84,305		0.0000	1.0000	83.39
70.5	85,720	2	0.0000	1.0000	83.39
71.5	85,719		0.0000	1.0000	83.39
72.5	85,208		0.0000	1.0000	83.39
73.5	85,208		0.0000	1.0000	83.39
74.5	51,067		0.0000	1.0000	83.39
75.5	50,684		0.0000	1.0000	83.39
76.5	49,603		0.0000	1.0000	83.39
77.5	49,088		0.0000	1.0000	83.39
78.5	49,088		0.0000	1.0000	83.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

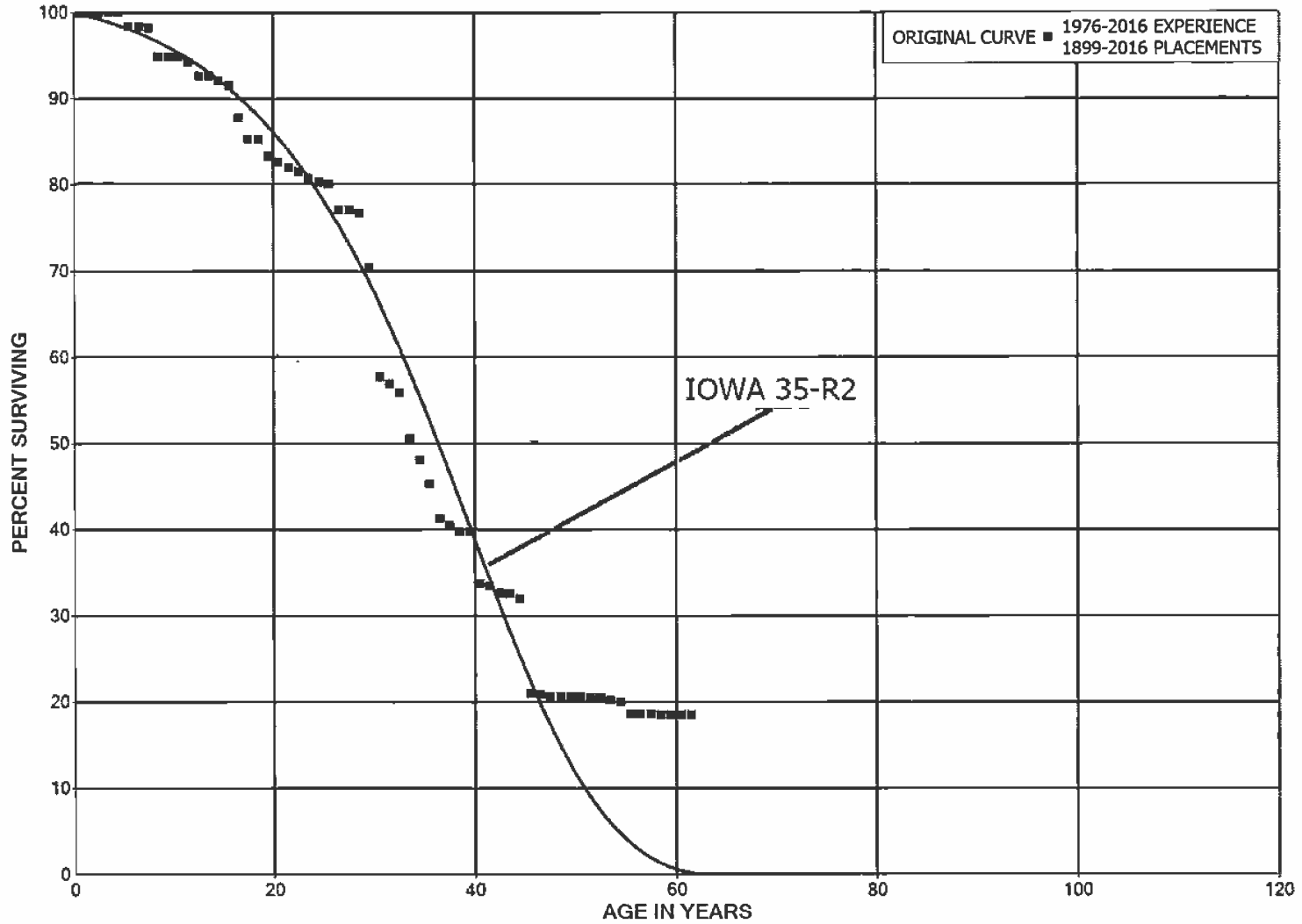
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1975-2016		
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	74,112		0.0000	1.0000	83.39
80.5	74,112		0.0000	1.0000	83.39
81.5	73,683		0.0000	1.0000	83.39
82.5	73,683		0.0000	1.0000	83.39
83.5	73,281		0.0000	1.0000	83.39
84.5	73,281		0.0000	1.0000	83.39
85.5	39,524		0.0000	1.0000	83.39
86.5	39,229		0.0000	1.0000	83.39
87.5	39,229		0.0000	1.0000	83.39
88.5	38,690		0.0000	1.0000	83.39
89.5	38,690		0.0000	1.0000	83.39
90.5	38,690		0.0000	1.0000	83.39
91.5	38,690		0.0000	1.0000	83.39
92.5	38,690		0.0000	1.0000	83.39
93.5	38,690		0.0000	1.0000	83.39
94.5					83.39



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
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	5,269,438		0.0000	1.0000	100.00
0.5	4,973,622	2,800	0.0006	0.9994	100.00
1.5	4,535,635		0.0000	1.0000	99.94
2.5	3,701,800	1,015	0.0003	0.9997	99.94
3.5	2,570,313		0.0000	1.0000	99.92
4.5	1,703,997	27,352	0.0161	0.9839	99.92
5.5	839,395		0.0000	1.0000	98.31
6.5	825,370	1,283	0.0016	0.9984	98.31
7.5	620,580	20,678	0.0333	0.9667	98.16
8.5	494,188	199	0.0004	0.9996	94.89
9.5	448,332		0.0000	1.0000	94.85
10.5	416,319	2,879	0.0069	0.9931	94.85
11.5	355,114	5,932	0.0167	0.9833	94.19
12.5	345,632	138	0.0004	0.9996	92.62
13.5	348,415	1,757	0.0050	0.9950	92.58
14.5	370,330	2,529	0.0068	0.9932	92.12
15.5	370,198	15,360	0.0415	0.9585	91.49
16.5	327,360	8,990	0.0275	0.9725	87.69
17.5	311,462	384	0.0012	0.9988	85.28
18.5	249,802	5,462	0.0219	0.9781	85.18
19.5	255,214	2,117	0.0083	0.9917	83.32
20.5	292,610	2,417	0.0083	0.9917	82.63
21.5	256,431	1,334	0.0052	0.9948	81.94
22.5	258,022	2,536	0.0098	0.9902	81.52
23.5	252,936	1,343	0.0053	0.9947	80.72
24.5	255,255	725	0.0028	0.9972	80.29
25.5	246,057	9,144	0.0372	0.9628	80.06
26.5	192,099		0.0000	1.0000	77.08
27.5	195,240	871	0.0045	0.9955	77.08
28.5	176,601	14,605	0.0827	0.9173	76.74
29.5	157,021	28,346	0.1805	0.8195	70.39
30.5	129,477	1,742	0.0135	0.9865	57.69
31.5	118,025	2,147	0.0182	0.9818	56.91
32.5	106,120	10,113	0.0953	0.9047	55.87
33.5	89,457	4,442	0.0497	0.9503	50.55
34.5	82,295	4,759	0.0578	0.9422	48.04
35.5	77,717	6,813	0.0877	0.9123	45.26
36.5	83,981	1,590	0.0189	0.9811	41.29
37.5	82,587	1,652	0.0200	0.9800	40.51
38.5	79,751	37	0.0005	0.9995	39.70

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016			
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	73,804	11,088	0.1502	0.8498	39.68	
40.5	62,381	521	0.0083	0.9917	33.72	
41.5	61,108	1,453	0.0238	0.9762	33.44	
42.5	59,252	188	0.0032	0.9968	32.64	
43.5	58,831	975	0.0166	0.9834	32.54	
44.5	77,147	26,538	0.3440	0.6560	32.00	
45.5	49,698	260	0.0052	0.9948	20.99	
46.5	63,270	797	0.0126	0.9874	20.88	
47.5	60,155		0.0000	1.0000	20.62	
48.5	60,282		0.0000	1.0000	20.62	
49.5	61,402	176	0.0029	0.9971	20.62	
50.5	59,110	218	0.0037	0.9963	20.56	
51.5	67,112		0.0000	1.0000	20.49	
52.5	65,994	1,146	0.0174	0.9826	20.49	
53.5	68,740	480	0.0070	0.9930	20.13	
54.5	68,260	4,796	0.0703	0.9297	19.99	
55.5	57,594		0.0000	1.0000	18.59	
56.5	57,737		0.0000	1.0000	18.59	
57.5	52,699	354	0.0067	0.9933	18.59	
58.5	52,476		0.0000	1.0000	18.46	
59.5	52,375		0.0000	1.0000	18.46	
60.5	52,081		0.0000	1.0000	18.46	
61.5	37,704		0.0000	1.0000	18.46	
62.5	60,543	7,561	0.1249	0.8751	18.46	
63.5	44,109		0.0000	1.0000	16.15	
64.5	44,109		0.0000	1.0000	16.15	
65.5	44,015	1,403	0.0319	0.9681	16.15	
66.5	42,215		0.0000	1.0000	15.64	
67.5	42,215		0.0000	1.0000	15.64	
68.5	33,357		0.0000	1.0000	15.64	
69.5	33,357	343	0.0103	0.9897	15.64	
70.5	31,599		0.0000	1.0000	15.48	
71.5	31,599		0.0000	1.0000	15.48	
72.5	31,599		0.0000	1.0000	15.48	
73.5	31,599		0.0000	1.0000	15.48	
74.5	31,599		0.0000	1.0000	15.48	
75.5	31,469	111	0.0035	0.9965	15.48	
76.5	31,917	560	0.0175	0.9825	15.42	
77.5	30,155		0.0000	1.0000	15.15	
78.5	30,155		0.0000	1.0000	15.15	

COLUMBIA GAS OF PENNSYLVANIA, INC.

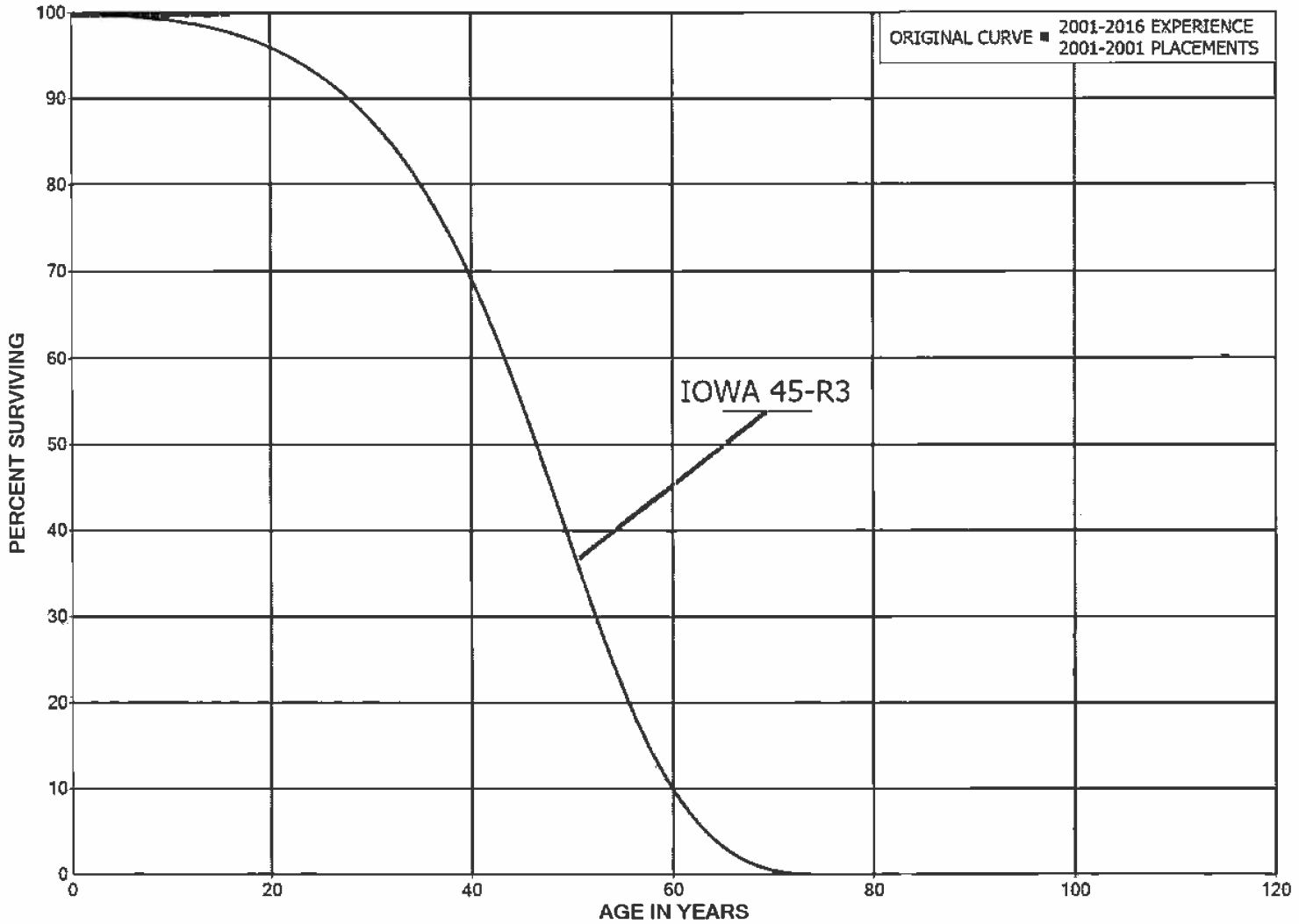
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1976-2016		
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	5,053		0.0000	1.0000	15.15
80.5	5,053		0.0000	1.0000	15.15
81.5	5,053		0.0000	1.0000	15.15
82.5	4,275	127	0.0297	0.9703	15.15
83.5	4,148		0.0000	1.0000	14.70
84.5	4,148		0.0000	1.0000	14.70
85.5	143		0.0000	1.0000	14.70
86.5	143		0.0000	1.0000	14.70
87.5	143		0.0000	1.0000	14.70
88.5	143		0.0000	1.0000	14.70
89.5	143		0.0000	1.0000	14.70
90.5	143		0.0000	1.0000	14.70
91.5	143		0.0000	1.0000	14.70
92.5	143		0.0000	1.0000	14.70
93.5	143		0.0000	1.0000	14.70
94.5	143		0.0000	1.0000	14.70
95.5	143		0.0000	1.0000	14.70
96.5	143		0.0000	1.0000	14.70
97.5					14.70



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



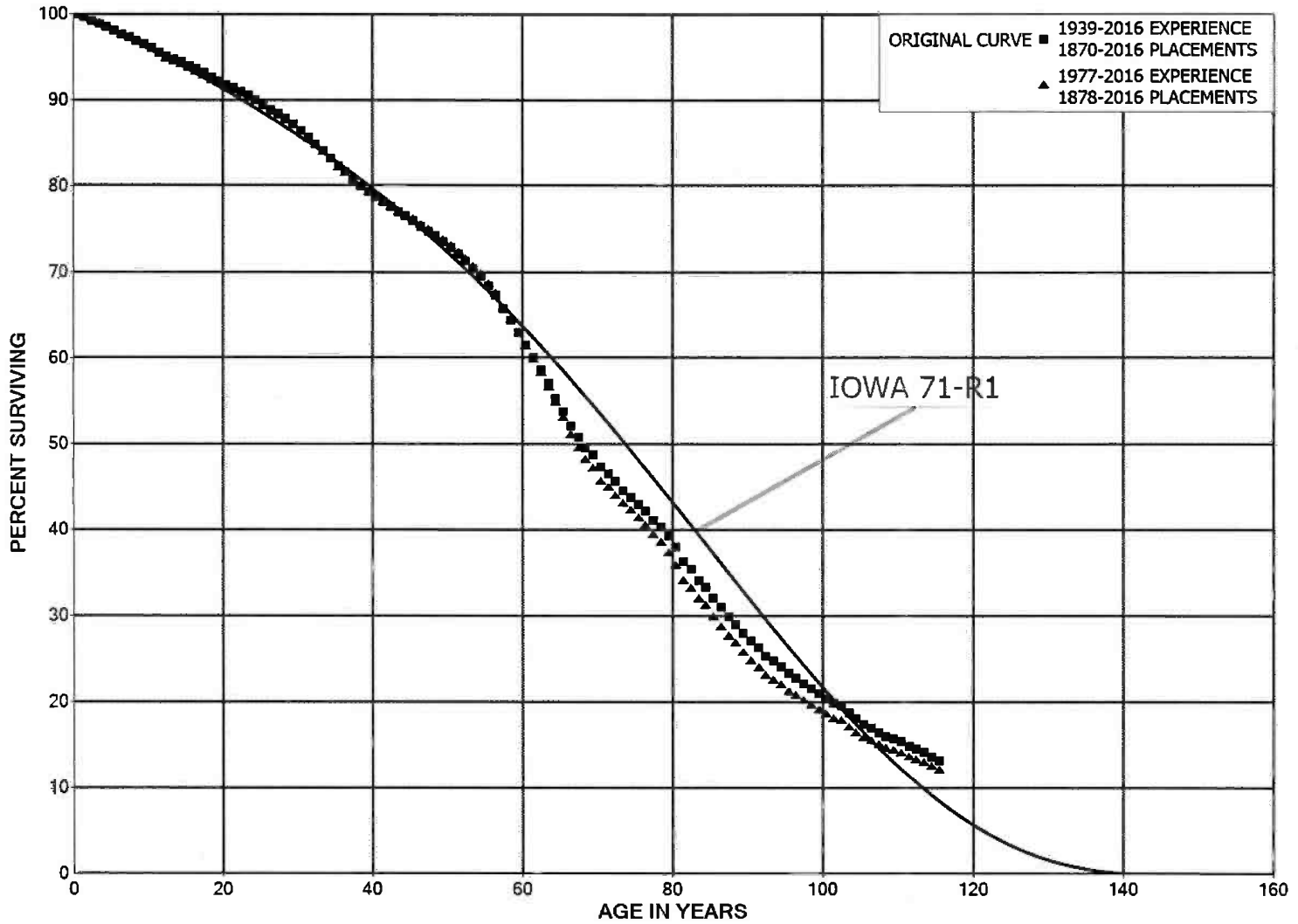
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001			EXPERIENCE BAND 2001-2016		
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	16,515		0.0000	1.0000	100.00
0.5	16,515		0.0000	1.0000	100.00
1.5	16,515		0.0000	1.0000	100.00
2.5	16,515		0.0000	1.0000	100.00
3.5	16,515		0.0000	1.0000	100.00
4.5	16,515		0.0000	1.0000	100.00
5.5	16,515		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5	16,515		0.0000	1.0000	100.00
11.5	16,515		0.0000	1.0000	100.00
12.5	16,515		0.0000	1.0000	100.00
13.5	16,515		0.0000	1.0000	100.00
14.5	16,515		0.0000	1.0000	100.00
15.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 376.1, 376.3 AND 376.45 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
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	1,337,362,877	536,537	0.0004	0.9996	100.00
0.5	1,175,780,482	4,490,317	0.0038	0.9962	99.96
1.5	1,049,138,250	3,904,643	0.0037	0.9963	99.58
2.5	921,780,278	3,558,004	0.0039	0.9961	99.21
3.5	797,982,736	2,981,306	0.0037	0.9963	98.82
4.5	702,627,907	2,821,418	0.0040	0.9960	98.46
5.5	615,472,731	2,517,319	0.0041	0.9959	98.06
6.5	569,029,849	2,212,779	0.0039	0.9961	97.66
7.5	533,482,502	2,167,594	0.0041	0.9959	97.28
8.5	476,988,990	2,106,727	0.0044	0.9956	96.88
9.5	442,020,441	1,583,742	0.0036	0.9964	96.46
10.5	420,275,011	2,433,987	0.0058	0.9942	96.11
11.5	396,220,982	1,913,188	0.0048	0.9952	95.55
12.5	377,584,843	1,433,620	0.0038	0.9962	95.09
13.5	369,010,396	1,420,374	0.0038	0.9962	94.73
14.5	360,804,609	1,368,473	0.0038	0.9962	94.37
15.5	351,489,791	1,558,792	0.0044	0.9956	94.01
16.5	329,207,033	1,548,258	0.0047	0.9953	93.59
17.5	317,370,608	1,833,661	0.0058	0.9942	93.15
18.5	304,994,788	1,415,166	0.0046	0.9954	92.61
19.5	290,707,020	1,407,489	0.0048	0.9952	92.18
20.5	278,962,719	1,195,812	0.0043	0.9957	91.74
21.5	268,282,362	1,178,164	0.0044	0.9956	91.34
22.5	256,338,049	1,301,687	0.0051	0.9949	90.94
23.5	246,300,685	1,360,917	0.0055	0.9945	90.48
24.5	236,786,102	1,350,612	0.0057	0.9943	89.98
25.5	228,424,117	1,654,831	0.0072	0.9928	89.47
26.5	219,670,599	1,174,876	0.0053	0.9947	88.82
27.5	209,936,913	1,290,250	0.0061	0.9939	88.34
28.5	199,133,097	1,367,339	0.0069	0.9931	87.80
29.5	189,731,093	1,751,446	0.0092	0.9908	87.20
30.5	179,317,194	1,618,936	0.0090	0.9910	86.39
31.5	170,041,762	1,441,487	0.0085	0.9915	85.61
32.5	160,392,333	1,589,902	0.0099	0.9901	84.89
33.5	151,704,867	1,554,375	0.0102	0.9898	84.05
34.5	141,094,759	1,499,268	0.0106	0.9894	83.19
35.5	130,697,147	1,127,670	0.0086	0.9914	82.30
36.5	121,727,125	1,280,477	0.0105	0.9895	81.59
37.5	114,717,567	1,141,673	0.0100	0.9900	80.73
38.5	108,478,611	806,778	0.0074	0.9926	79.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
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	102,534,363	834,527	0.0081	0.9919	79.34
40.5	99,050,818	702,178	0.0071	0.9929	78.69
41.5	95,486,892	692,604	0.0073	0.9927	78.13
42.5	91,994,179	724,606	0.0079	0.9921	77.57
43.5	88,085,140	552,770	0.0063	0.9937	76.95
44.5	85,723,644	554,064	0.0065	0.9935	76.47
45.5	81,387,190	737,976	0.0091	0.9909	75.98
46.5	78,924,832	597,456	0.0076	0.9924	75.29
47.5	75,305,639	599,837	0.0080	0.9920	74.72
48.5	71,544,016	580,581	0.0081	0.9919	74.12
49.5	66,890,343	644,639	0.0096	0.9904	73.52
50.5	61,877,589	633,640	0.0102	0.9898	72.81
51.5	58,316,834	654,131	0.0112	0.9888	72.07
52.5	53,903,369	667,568	0.0124	0.9876	71.26
53.5	49,413,139	575,334	0.0116	0.9884	70.38
54.5	45,925,704	767,706	0.0167	0.9833	69.56
55.5	42,245,998	706,440	0.0167	0.9833	68.39
56.5	38,428,224	867,374	0.0226	0.9774	67.25
57.5	34,552,388	693,337	0.0201	0.9799	65.73
58.5	30,275,872	672,325	0.0222	0.9778	64.41
59.5	26,501,964	632,176	0.0239	0.9761	62.98
60.5	23,469,946	545,979	0.0233	0.9767	61.48
61.5	18,671,646	444,931	0.0238	0.9762	60.05
62.5	16,497,730	431,137	0.0261	0.9739	58.62
63.5	14,694,170	451,554	0.0307	0.9693	57.09
64.5	12,245,619	352,121	0.0288	0.9712	55.33
65.5	11,098,609	345,058	0.0311	0.9689	53.74
66.5	9,610,128	247,180	0.0257	0.9743	52.07
67.5	8,649,676	201,561	0.0233	0.9767	50.73
68.5	8,373,298	143,700	0.0172	0.9828	49.55
69.5	8,218,544	230,729	0.0281	0.9719	48.70
70.5	7,902,450	133,005	0.0168	0.9832	47.33
71.5	7,841,739	160,166	0.0204	0.9796	46.54
72.5	7,672,383	175,832	0.0229	0.9771	45.59
73.5	7,662,375	131,075	0.0171	0.9829	44.54
74.5	7,613,164	139,363	0.0183	0.9817	43.78
75.5	7,311,867	132,124	0.0181	0.9819	42.98
76.5	7,091,666	181,821	0.0256	0.9744	42.20
77.5	6,709,773	127,244	0.0190	0.9810	41.12
78.5	6,520,573	166,919	0.0256	0.9744	40.34

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
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	6,275,033	207,314	0.0330	0.9670	39.31
80.5	6,014,130	267,866	0.0445	0.9555	38.01
81.5	5,700,580	137,467	0.0241	0.9759	36.31
82.5	5,522,085	213,941	0.0387	0.9613	35.44
83.5	5,279,459	128,991	0.0244	0.9756	34.07
84.5	5,115,785	181,899	0.0356	0.9644	33.23
85.5	4,782,334	172,518	0.0361	0.9639	32.05
86.5	4,450,298	153,856	0.0346	0.9654	30.90
87.5	4,096,729	115,200	0.0281	0.9719	29.83
88.5	3,827,208	131,796	0.0344	0.9656	28.99
89.5	3,601,878	125,541	0.0349	0.9651	27.99
90.5	3,331,143	94,111	0.0283	0.9717	27.02
91.5	3,111,897	108,991	0.0350	0.9650	26.25
92.5	2,916,752	74,030	0.0254	0.9746	25.33
93.5	2,788,476	69,088	0.0248	0.9752	24.69
94.5	2,566,957	87,891	0.0342	0.9658	24.08
95.5	2,439,257	58,872	0.0241	0.9759	23.25
96.5	2,368,749	61,172	0.0258	0.9742	22.69
97.5	2,293,355	62,374	0.0272	0.9728	22.11
98.5	2,223,723	60,799	0.0273	0.9727	21.50
99.5	2,140,155	49,821	0.0233	0.9767	20.92
100.5	2,072,699	59,751	0.0288	0.9712	20.43
101.5	1,993,600	33,827	0.0170	0.9830	19.84
102.5	1,935,456	78,579	0.0406	0.9594	19.50
103.5	1,815,064	67,807	0.0374	0.9626	18.71
104.5	1,731,303	63,094	0.0364	0.9636	18.01
105.5	1,644,379	36,819	0.0224	0.9776	17.36
106.5	1,586,986	51,027	0.0322	0.9678	16.97
107.5	1,515,993	43,040	0.0284	0.9716	16.42
108.5	1,439,894	17,160	0.0119	0.9881	15.96
109.5	1,351,897	31,370	0.0232	0.9768	15.77
110.5	1,301,347	48,149	0.0370	0.9630	15.40
111.5	1,220,297	24,436	0.0200	0.9800	14.83
112.5	1,157,796	28,320	0.0245	0.9755	14.53
113.5	1,097,026	42,701	0.0389	0.9611	14.18
114.5	1,000,460	30,679	0.0307	0.9693	13.63
115.5	925,450	2,291	0.0025	0.9975	13.21
116.5	796,728	3,244	0.0041	0.9959	13.18
117.5	768,677	3,780	0.0049	0.9951	13.12
118.5	699,900	2,928	0.0042	0.9958	13.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2016			EXPERIENCE BAND 1939-2016		
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	684,005	23,607	0.0345	0.9655	13.00
120.5	573,606	34,274	0.0598	0.9402	12.55
121.5	536,951	17,962	0.0335	0.9665	11.80
122.5	480,421	23,866	0.0497	0.9503	11.41
123.5	401,918	39,601	0.0985	0.9015	10.84
124.5	346,364	9,622	0.0278	0.9722	9.77
125.5	326,347	2,265	0.0069	0.9931	9.50
126.5	301,663		0.0000	1.0000	9.44
127.5	297,176		0.0000	1.0000	9.44
128.5	257,753	95,118	0.3690	0.6310	9.44
129.5	99,056	79,586	0.8034	0.1966	5.95
130.5	7,763	3,689	0.4751	0.5249	1.17
131.5	4,075	3,720	0.9129	0.0871	0.61
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
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	1,250,845,932	506,248	0.0004	0.9996	100.00
0.5	1,091,544,153	4,266,888	0.0039	0.9961	99.96
1.5	966,861,215	3,751,717	0.0039	0.9961	99.57
2.5	840,389,937	3,345,336	0.0040	0.9960	99.18
3.5	719,564,484	2,827,912	0.0039	0.9961	98.79
4.5	623,701,554	2,633,909	0.0042	0.9958	98.40
5.5	540,258,996	2,354,817	0.0044	0.9956	97.98
6.5	494,381,271	2,102,932	0.0043	0.9957	97.56
7.5	460,126,357	1,986,793	0.0043	0.9957	97.14
8.5	406,561,782	1,970,628	0.0048	0.9952	96.72
9.5	375,007,304	1,432,797	0.0038	0.9962	96.25
10.5	357,438,596	2,300,641	0.0064	0.9936	95.89
11.5	336,189,763	1,761,389	0.0052	0.9948	95.27
12.5	321,075,446	1,239,484	0.0039	0.9961	94.77
13.5	316,735,725	1,257,568	0.0040	0.9960	94.40
14.5	311,808,496	1,266,155	0.0041	0.9959	94.03
15.5	306,534,105	1,392,570	0.0045	0.9955	93.65
16.5	287,575,691	1,402,127	0.0049	0.9951	93.22
17.5	279,500,489	1,657,542	0.0059	0.9941	92.77
18.5	271,259,870	1,244,129	0.0046	0.9954	92.22
19.5	260,623,050	1,136,794	0.0044	0.9956	91.79
20.5	252,541,093	1,043,929	0.0041	0.9959	91.39
21.5	247,492,284	1,078,449	0.0044	0.9956	91.02
22.5	238,254,087	1,170,445	0.0049	0.9951	90.62
23.5	230,594,336	1,268,693	0.0055	0.9945	90.17
24.5	224,879,643	1,289,604	0.0057	0.9943	89.68
25.5	218,050,543	1,551,283	0.0071	0.9929	89.16
26.5	211,724,213	1,122,159	0.0053	0.9947	88.53
27.5	203,744,016	1,216,734	0.0060	0.9940	88.06
28.5	193,508,394	1,303,824	0.0067	0.9933	87.53
29.5	183,990,717	1,691,283	0.0092	0.9908	86.94
30.5	173,679,677	1,551,737	0.0089	0.9911	86.15
31.5	164,290,003	1,353,878	0.0082	0.9918	85.38
32.5	154,542,386	1,538,818	0.0100	0.9900	84.67
33.5	145,789,675	1,455,535	0.0100	0.9900	83.83
34.5	135,239,485	1,430,343	0.0106	0.9894	82.99
35.5	124,963,555	1,058,210	0.0085	0.9915	82.11
36.5	115,934,921	1,206,256	0.0104	0.9896	81.42
37.5	108,937,539	1,061,441	0.0097	0.9903	80.57
38.5	102,638,511	736,116	0.0072	0.9928	79.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
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	96,711,770	746,147	0.0077	0.9923	79.21
40.5	93,319,385	650,370	0.0070	0.9930	78.60
41.5	89,808,180	627,797	0.0070	0.9930	78.06
42.5	86,338,510	630,273	0.0073	0.9927	77.51
43.5	82,531,183	499,048	0.0060	0.9940	76.94
44.5	80,126,079	459,165	0.0057	0.9943	76.48
45.5	75,943,180	673,309	0.0089	0.9911	76.04
46.5	73,881,297	538,791	0.0073	0.9927	75.37
47.5	70,811,743	559,124	0.0079	0.9921	74.82
48.5	67,354,734	539,280	0.0080	0.9920	74.23
49.5	62,997,779	596,208	0.0095	0.9905	73.63
50.5	58,275,429	593,020	0.0102	0.9898	72.93
51.5	54,930,375	622,107	0.0113	0.9887	72.19
52.5	50,650,896	626,941	0.0124	0.9876	71.37
53.5	46,328,047	525,651	0.0113	0.9887	70.49
54.5	42,861,046	701,332	0.0164	0.9836	69.69
55.5	38,716,020	676,058	0.0175	0.9825	68.55
56.5	34,838,704	824,832	0.0237	0.9763	67.35
57.5	30,962,275	648,700	0.0210	0.9790	65.76
58.5	26,468,833	629,534	0.0238	0.9762	64.38
59.5	22,636,863	551,920	0.0244	0.9756	62.85
60.5	19,595,544	506,482	0.0258	0.9742	61.32
61.5	14,879,042	391,937	0.0263	0.9737	59.73
62.5	12,813,622	374,637	0.0292	0.9708	58.16
63.5	11,651,556	350,049	0.0300	0.9700	56.46
64.5	9,256,371	310,259	0.0335	0.9665	54.76
65.5	8,102,398	301,767	0.0372	0.9628	52.93
66.5	6,699,671	204,388	0.0305	0.9695	50.96
67.5	5,837,720	157,572	0.0270	0.9730	49.40
68.5	5,546,965	110,057	0.0198	0.9802	48.07
69.5	5,500,640	181,595	0.0330	0.9670	47.11
70.5	5,264,616	84,198	0.0160	0.9840	45.56
71.5	5,275,659	112,735	0.0214	0.9786	44.83
72.5	5,264,904	105,844	0.0201	0.9799	43.87
73.5	5,224,049	96,982	0.0186	0.9814	42.99
74.5	5,169,233	105,622	0.0204	0.9796	42.19
75.5	5,182,423	112,917	0.0218	0.9782	41.33
76.5	5,170,677	152,672	0.0295	0.9705	40.43
77.5	4,867,591	104,691	0.0215	0.9785	39.24
78.5	4,818,329	147,484	0.0306	0.9694	38.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
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	4,668,578	180,891	0.0387	0.9613	37.22
80.5	4,549,163	226,317	0.0497	0.9503	35.78
81.5	4,302,432	110,961	0.0258	0.9742	34.00
82.5	4,235,650	162,147	0.0383	0.9617	33.12
83.5	4,152,099	100,413	0.0242	0.9758	31.85
84.5	4,082,317	172,954	0.0424	0.9576	31.08
85.5	3,804,012	149,884	0.0394	0.9606	29.76
86.5	3,598,355	132,606	0.0369	0.9631	28.59
87.5	3,308,757	102,237	0.0309	0.9691	27.54
88.5	3,165,642	130,225	0.0411	0.9589	26.69
89.5	3,181,644	124,694	0.0392	0.9608	25.59
90.5	3,094,986	90,887	0.0294	0.9706	24.59
91.5	2,974,571	108,387	0.0364	0.9636	23.86
92.5	2,825,144	73,635	0.0261	0.9739	22.99
93.5	2,782,887	69,088	0.0248	0.9752	22.39
94.5	2,561,912	87,891	0.0343	0.9657	21.84
95.5	2,434,815	58,839	0.0242	0.9758	21.09
96.5	2,368,290	61,172	0.0258	0.9742	20.58
97.5	2,293,173	62,374	0.0272	0.9728	20.05
98.5	2,223,723	60,799	0.0273	0.9727	19.50
99.5	2,140,155	49,821	0.0233	0.9767	18.97
100.5	2,072,699	59,751	0.0288	0.9712	18.53
101.5	1,993,600	33,827	0.0170	0.9830	17.99
102.5	1,935,456	78,579	0.0406	0.9594	17.69
103.5	1,815,064	67,807	0.0374	0.9626	16.97
104.5	1,731,303	63,094	0.0364	0.9636	16.34
105.5	1,644,379	36,819	0.0224	0.9776	15.74
106.5	1,586,986	51,027	0.0322	0.9678	15.39
107.5	1,515,993	43,040	0.0284	0.9716	14.89
108.5	1,439,894	17,160	0.0119	0.9881	14.47
109.5	1,351,897	31,370	0.0232	0.9768	14.30
110.5	1,301,347	48,149	0.0370	0.9630	13.97
111.5	1,220,297	24,436	0.0200	0.9800	13.45
112.5	1,157,796	28,320	0.0245	0.9755	13.18
113.5	1,097,026	42,701	0.0389	0.9611	12.86
114.5	1,000,460	30,679	0.0307	0.9693	12.36
115.5	925,450	2,291	0.0025	0.9975	11.98
116.5	796,728	3,244	0.0041	0.9959	11.95
117.5	768,677	3,780	0.0049	0.9951	11.90
118.5	699,900	2,928	0.0042	0.9958	11.84

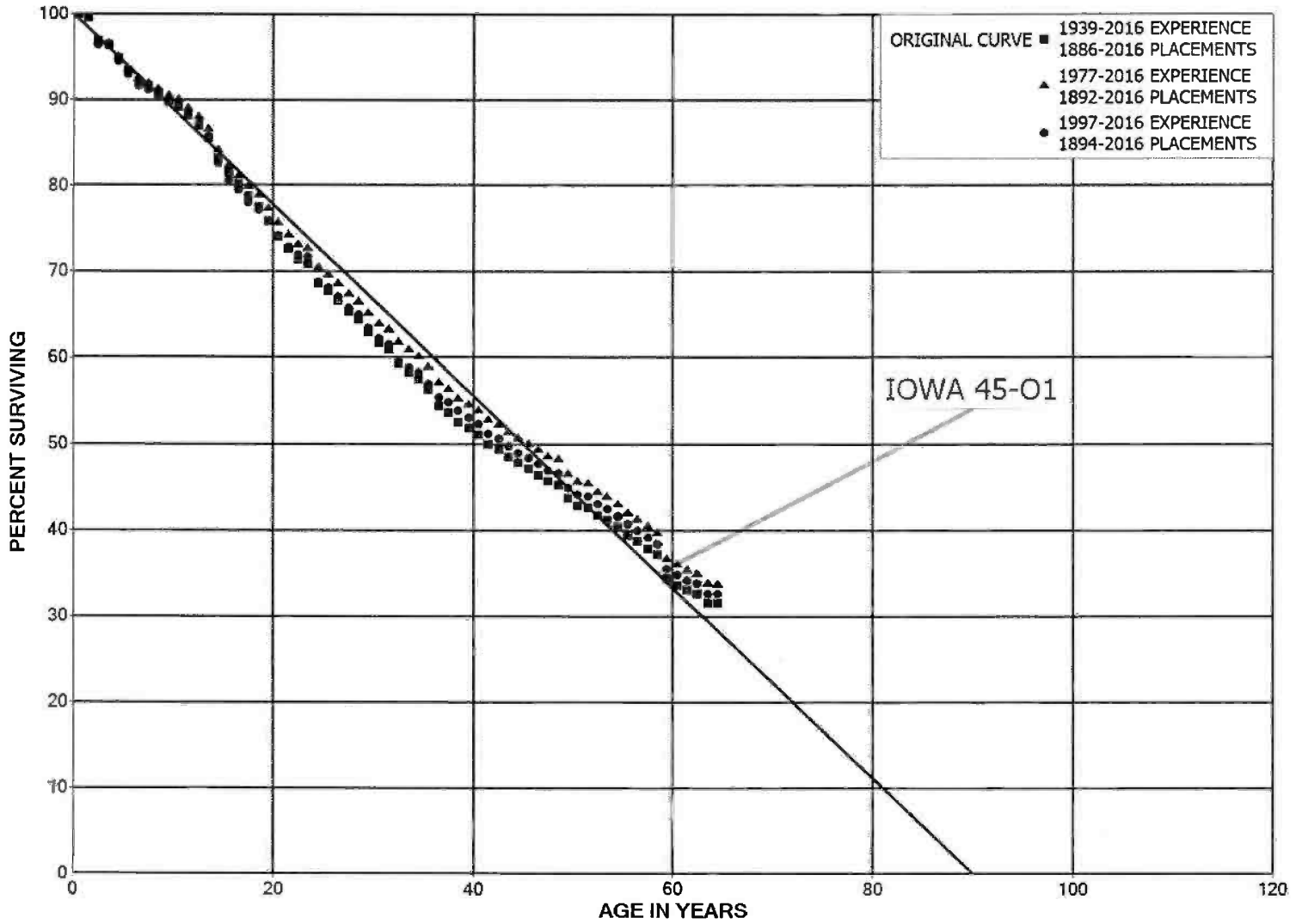
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1977-2016		
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	684,005	23,607	0.0345	0.9655	11.79
120.5	573,606	34,274	0.0598	0.9402	11.39
121.5	536,951	17,962	0.0335	0.9665	10.71
122.5	480,421	23,866	0.0497	0.9503	10.35
123.5	401,918	39,601	0.0985	0.9015	9.83
124.5	346,364	9,622	0.0278	0.9722	8.86
125.5	326,347	2,265	0.0069	0.9931	8.62
126.5	301,663		0.0000	1.0000	8.56
127.5	297,176		0.0000	1.0000	8.56
128.5	257,753	95,118	0.3690	0.6310	8.56
129.5	99,056	79,586	0.8034	0.1966	5.40
130.5	7,763	3,689	0.4751	0.5249	1.06
131.5	4,075	3,720	0.9129	0.0871	0.56
132.5	355	225	0.6340	0.3660	0.05
133.5	130	130	1.0000		0.02
134.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016			
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	50,613,801	31,328	0.0006	0.9994	100.00	
0.5	37,526,204	181,697	0.0048	0.9952	99.94	
1.5	37,195,473	984,939	0.0265	0.9735	99.45	
2.5	25,562,039	105,109	0.0041	0.9959	96.82	
3.5	22,377,533	368,972	0.0165	0.9835	96.42	
4.5	20,285,415	307,994	0.0152	0.9848	94.83	
5.5	18,741,137	251,087	0.0134	0.9866	93.39	
6.5	17,591,375	110,925	0.0063	0.9937	92.14	
7.5	16,342,723	138,005	0.0084	0.9916	91.56	
8.5	14,922,154	147,875	0.0099	0.9901	90.79	
9.5	14,697,726	120,494	0.0082	0.9918	89.89	
10.5	13,580,068	147,593	0.0109	0.9891	89.15	
11.5	13,147,860	182,803	0.0139	0.9861	88.18	
12.5	12,514,191	209,517	0.0167	0.9833	86.96	
13.5	11,730,398	316,322	0.0270	0.9730	85.50	
14.5	11,246,636	232,095	0.0206	0.9794	83.19	
15.5	10,905,323	171,289	0.0157	0.9843	81.48	
16.5	9,777,360	183,567	0.0188	0.9812	80.20	
17.5	9,230,170	134,767	0.0146	0.9854	78.69	
18.5	8,789,030	196,002	0.0223	0.9777	77.54	
19.5	8,137,754	182,115	0.0224	0.9776	75.81	
20.5	7,538,817	152,963	0.0203	0.9797	74.12	
21.5	7,223,726	118,512	0.0164	0.9836	72.61	
22.5	6,763,456	57,628	0.0085	0.9915	71.42	
23.5	6,514,917	199,272	0.0306	0.9694	70.81	
24.5	6,222,599	85,836	0.0138	0.9862	68.65	
25.5	6,077,185	96,373	0.0159	0.9841	67.70	
26.5	5,734,300	112,637	0.0196	0.9804	66.63	
27.5	5,232,607	76,399	0.0146	0.9854	65.32	
28.5	4,790,013	106,785	0.0223	0.9777	64.36	
29.5	4,475,166	84,921	0.0190	0.9810	62.93	
30.5	4,193,307	56,891	0.0136	0.9864	61.74	
31.5	3,966,917	104,391	0.0263	0.9737	60.90	
32.5	3,915,220	63,808	0.0163	0.9837	59.30	
33.5	3,732,929	54,894	0.0147	0.9853	58.33	
34.5	3,255,655	68,089	0.0209	0.9791	57.47	
35.5	3,041,222	98,361	0.0323	0.9677	56.27	
36.5	2,828,014	45,536	0.0161	0.9839	54.45	
37.5	2,700,494	54,041	0.0200	0.9800	53.57	
38.5	2,594,908	34,858	0.0134	0.9866	52.50	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,528,604	37,375	0.0148	0.9852	51.80
40.5	2,412,341	49,832	0.0207	0.9793	51.03
41.5	2,290,799	25,442	0.0111	0.9889	49.98
42.5	2,182,297	39,840	0.0183	0.9817	49.42
43.5	2,015,245	29,939	0.0149	0.9851	48.52
44.5	1,848,227	25,253	0.0137	0.9863	47.80
45.5	1,645,219	24,259	0.0147	0.9853	47.14
46.5	1,592,875	25,123	0.0158	0.9842	46.45
47.5	1,490,060	12,476	0.0084	0.9916	45.72
48.5	1,485,337	52,676	0.0355	0.9645	45.33
49.5	1,401,554	27,598	0.0197	0.9803	43.73
50.5	1,271,326	6,254	0.0049	0.9951	42.87
51.5	1,254,828	27,709	0.0221	0.9779	42.65
52.5	1,200,975	15,584	0.0130	0.9870	41.71
53.5	1,052,364	21,117	0.0201	0.9799	41.17
54.5	1,035,915	23,764	0.0229	0.9771	40.35
55.5	943,213	17,367	0.0184	0.9816	39.42
56.5	779,384	16,322	0.0209	0.9791	38.69
57.5	693,818	12,547	0.0181	0.9819	37.88
58.5	543,874	41,047	0.0755	0.9245	37.20
59.5	426,800	9,111	0.0213	0.9787	34.39
60.5	350,040	6,658	0.0190	0.9810	33.66
61.5	241,127	2,796	0.0116	0.9884	33.02
62.5	213,242	7,058	0.0331	0.9669	32.63
63.5	128,945	147	0.0011	0.9989	31.55
64.5	52,963	64	0.0012	0.9988	31.52
65.5	31,878	405	0.0127	0.9873	31.48
66.5	18,890	508	0.0269	0.9731	31.08
67.5	17,179	712	0.0415	0.9585	30.24
68.5	15,547	168	0.0108	0.9892	28.99
69.5	14,717	621	0.0422	0.9578	28.68
70.5	13,782	31	0.0022	0.9978	27.47
71.5	12,952	366	0.0283	0.9717	27.40
72.5	16,017	167	0.0104	0.9896	26.63
73.5	15,718	145	0.0092	0.9908	26.35
74.5	9,968	127	0.0128	0.9872	26.11
75.5	7,018	4	0.0006	0.9994	25.78
76.5	6,047	243	0.0401	0.9599	25.76
77.5	4,913	109	0.0221	0.9779	24.73
78.5	4,200		0.0000	1.0000	24.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
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	4,319		0.0000	1.0000	24.18
80.5	4,098		0.0000	1.0000	24.18
81.5	4,743	50	0.0105	0.9895	24.18
82.5	4,234	150	0.0355	0.9645	23.93
83.5	2,608	168	0.0643	0.9357	23.08
84.5	1,998		0.0000	1.0000	21.59
85.5	1,794	40	0.0225	0.9775	21.59
86.5	1,548		0.0000	1.0000	21.11
87.5	1,119		0.0000	1.0000	21.11
88.5	986		0.0000	1.0000	21.11
89.5	986		0.0000	1.0000	21.11
90.5	986		0.0000	1.0000	21.11
91.5	986		0.0000	1.0000	21.11
92.5	986		0.0000	1.0000	21.11
93.5	986		0.0000	1.0000	21.11
94.5	986		0.0000	1.0000	21.11
95.5	986		0.0000	1.0000	21.11
96.5	900	18	0.0198	0.9802	21.11
97.5	882		0.0000	1.0000	20.69
98.5	882		0.0000	1.0000	20.69
99.5	882		0.0000	1.0000	20.69
100.5	882		0.0000	1.0000	20.69
101.5	882		0.0000	1.0000	20.69
102.5	795		0.0000	1.0000	20.69
103.5	795		0.0000	1.0000	20.69
104.5	757		0.0000	1.0000	20.69
105.5	757		0.0000	1.0000	20.69
106.5	757		0.0000	1.0000	20.69
107.5	757		0.0000	1.0000	20.69
108.5	757		0.0000	1.0000	20.69
109.5	757		0.0000	1.0000	20.69
110.5	757		0.0000	1.0000	20.69
111.5	761		0.0000	1.0000	20.69
112.5	761		0.0000	1.0000	20.69
113.5	757		0.0000	1.0000	20.69
114.5	757		0.0000	1.0000	20.69
115.5	757		0.0000	1.0000	20.69
116.5	757		0.0000	1.0000	20.69
117.5	757		0.0000	1.0000	20.69
118.5	757		0.0000	1.0000	20.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1939-2016		
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	757		0.0000	1.0000	20.69
120.5	757		0.0000	1.0000	20.69
121.5	757		0.0000	1.0000	20.69
122.5					20.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
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	46,898,163		0.0000	1.0000	100.00
0.5	33,916,540	147,812	0.0044	0.9956	100.00
1.5	33,706,969	943,267	0.0280	0.9720	99.56
2.5	22,221,497	59,851	0.0027	0.9973	96.78
3.5	19,128,765	318,601	0.0167	0.9833	96.52
4.5	17,303,127	249,671	0.0144	0.9856	94.91
5.5	15,911,248	203,055	0.0128	0.9872	93.54
6.5	14,835,875	81,854	0.0055	0.9945	92.35
7.5	13,559,551	90,845	0.0067	0.9933	91.84
8.5	12,193,948	110,752	0.0091	0.9909	91.22
9.5	11,954,451	63,456	0.0053	0.9947	90.39
10.5	10,997,934	116,451	0.0106	0.9894	89.91
11.5	10,657,223	126,412	0.0119	0.9881	88.96
12.5	10,223,713	159,214	0.0156	0.9844	87.91
13.5	9,621,094	280,405	0.0291	0.9709	86.54
14.5	9,350,719	193,746	0.0207	0.9793	84.02
15.5	9,249,419	137,520	0.0149	0.9851	82.27
16.5	8,338,193	126,574	0.0152	0.9848	81.05
17.5	7,997,239	104,040	0.0130	0.9870	79.82
18.5	7,791,421	146,796	0.0188	0.9812	78.78
19.5	7,271,866	155,125	0.0213	0.9787	77.30
20.5	6,774,585	127,610	0.0188	0.9812	75.65
21.5	6,706,688	101,044	0.0151	0.9849	74.22
22.5	6,316,237	44,014	0.0070	0.9930	73.11
23.5	6,162,742	186,690	0.0303	0.9697	72.60
24.5	6,000,193	74,397	0.0124	0.9876	70.40
25.5	5,885,115	85,058	0.0145	0.9855	69.52
26.5	5,575,752	103,710	0.0186	0.9814	68.52
27.5	5,090,765	66,775	0.0131	0.9869	67.24
28.5	4,658,949	94,426	0.0203	0.9797	66.36
29.5	4,356,528	77,542	0.0178	0.9822	65.02
30.5	4,084,292	43,025	0.0105	0.9895	63.86
31.5	3,871,933	92,752	0.0240	0.9760	63.19
32.5	3,832,926	51,028	0.0133	0.9867	61.67
33.5	3,663,678	48,280	0.0132	0.9868	60.85
34.5	3,193,802	61,883	0.0194	0.9806	60.05
35.5	2,988,921	94,266	0.0315	0.9685	58.89
36.5	2,781,213	38,542	0.0139	0.9861	57.03
37.5	2,660,024	49,682	0.0187	0.9813	56.24
38.5	2,558,893	30,545	0.0119	0.9881	55.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,496,691	33,404	0.0134	0.9866	54.53
40.5	2,384,358	45,911	0.0193	0.9807	53.80
41.5	2,266,682	23,492	0.0104	0.9896	52.77
42.5	2,160,857	37,366	0.0173	0.9827	52.22
43.5	1,996,512	26,603	0.0133	0.9867	51.32
44.5	1,832,235	23,211	0.0127	0.9873	50.63
45.5	1,633,104	22,653	0.0139	0.9861	49.99
46.5	1,583,918	23,868	0.0151	0.9849	49.30
47.5	1,483,014	11,325	0.0076	0.9924	48.55
48.5	1,479,794	52,282	0.0353	0.9647	48.18
49.5	1,396,364	27,496	0.0197	0.9803	46.48
50.5	1,266,107	5,987	0.0047	0.9953	45.57
51.5	1,249,861	27,008	0.0216	0.9784	45.35
52.5	1,196,495	15,324	0.0128	0.9872	44.37
53.5	1,048,141	20,888	0.0199	0.9801	43.80
54.5	1,032,048	23,234	0.0225	0.9775	42.93
55.5	939,695	17,132	0.0182	0.9818	41.96
56.5	776,104	15,845	0.0204	0.9796	41.20
57.5	690,815	12,442	0.0180	0.9820	40.36
58.5	540,829	40,668	0.0752	0.9248	39.63
59.5	423,886	8,531	0.0201	0.9799	36.65
60.5	347,700	6,353	0.0183	0.9817	35.91
61.5	239,108	2,796	0.0117	0.9883	35.26
62.5	211,326	7,042	0.0333	0.9667	34.84
63.5	127,001	76	0.0006	0.9994	33.68
64.5	51,128	31	0.0006	0.9994	33.66
65.5	29,980	390	0.0130	0.9870	33.64
66.5	17,022	355	0.0209	0.9791	33.20
67.5	15,502	236	0.0152	0.9848	32.51
68.5	14,335	168	0.0117	0.9883	32.02
69.5	13,542	583	0.0431	0.9569	31.64
70.5	12,693	15	0.0012	0.9988	30.28
71.5	11,878	350	0.0294	0.9706	30.24
72.5	14,959	152	0.0102	0.9898	29.35
73.5	14,675	145	0.0099	0.9901	29.05
74.5	8,925	127	0.0143	0.9857	28.77
75.5	5,975	4	0.0007	0.9993	28.36
76.5	5,273	243	0.0460	0.9540	28.34
77.5	4,138	109	0.0262	0.9738	27.03
78.5	3,410		0.0000	1.0000	26.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
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	3,529		0.0000	1.0000	26.32
80.5	3,308		0.0000	1.0000	26.32
81.5	3,953	50	0.0126	0.9874	26.32
82.5	4,200	150	0.0358	0.9642	25.99
83.5	2,575	168	0.0652	0.9348	25.06
84.5	1,982		0.0000	1.0000	23.43
85.5	1,794	40	0.0225	0.9775	23.43
86.5	1,548		0.0000	1.0000	22.90
87.5	1,119		0.0000	1.0000	22.90
88.5	986		0.0000	1.0000	22.90
89.5	986		0.0000	1.0000	22.90
90.5	986		0.0000	1.0000	22.90
91.5	986		0.0000	1.0000	22.90
92.5	986		0.0000	1.0000	22.90
93.5	986		0.0000	1.0000	22.90
94.5	986		0.0000	1.0000	22.90
95.5	986		0.0000	1.0000	22.90
96.5	900	18	0.0198	0.9802	22.90
97.5	882		0.0000	1.0000	22.45
98.5	882		0.0000	1.0000	22.45
99.5	882		0.0000	1.0000	22.45
100.5	882		0.0000	1.0000	22.45
101.5	882		0.0000	1.0000	22.45
102.5	795		0.0000	1.0000	22.45
103.5	795		0.0000	1.0000	22.45
104.5	757		0.0000	1.0000	22.45
105.5	757		0.0000	1.0000	22.45
106.5	757		0.0000	1.0000	22.45
107.5	757		0.0000	1.0000	22.45
108.5	757		0.0000	1.0000	22.45
109.5	757		0.0000	1.0000	22.45
110.5	757		0.0000	1.0000	22.45
111.5	761		0.0000	1.0000	22.45
112.5	761		0.0000	1.0000	22.45
113.5	757		0.0000	1.0000	22.45
114.5	757		0.0000	1.0000	22.45
115.5	757		0.0000	1.0000	22.45
116.5	757		0.0000	1.0000	22.45
117.5	757		0.0000	1.0000	22.45
118.5	757		0.0000	1.0000	22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2016			EXPERIENCE BAND 1977-2016		
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	757		0.0000	1.0000	22.45
120.5	757		0.0000	1.0000	22.45
121.5	757		0.0000	1.0000	22.45
122.5					22.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,403,576		0.0000	1.0000	100.00
0.5	28,951,973	137,077	0.0047	0.9953	100.00
1.5	28,874,718	911,984	0.0316	0.9684	99.53
2.5	17,593,003	27,187	0.0015	0.9985	96.38
3.5	14,556,675	269,267	0.0185	0.9815	96.23
4.5	12,728,240	194,905	0.0153	0.9847	94.45
5.5	11,373,322	166,605	0.0146	0.9854	93.01
6.5	10,544,983	57,303	0.0054	0.9946	91.65
7.5	9,441,892	64,484	0.0068	0.9932	91.15
8.5	8,604,211	70,958	0.0082	0.9918	90.52
9.5	8,556,660	41,523	0.0049	0.9951	89.78
10.5	7,814,058	78,960	0.0101	0.9899	89.34
11.5	7,738,501	95,464	0.0123	0.9877	88.44
12.5	7,417,349	136,155	0.0184	0.9816	87.35
13.5	6,865,797	254,960	0.0371	0.9629	85.75
14.5	6,743,253	161,660	0.0240	0.9760	82.56
15.5	6,621,026	91,630	0.0138	0.9862	80.58
16.5	5,667,576	97,382	0.0172	0.9828	79.47
17.5	5,287,777	59,814	0.0113	0.9887	78.10
18.5	4,979,509	88,858	0.0178	0.9822	77.22
19.5	4,525,855	102,070	0.0226	0.9774	75.84
20.5	4,124,281	72,125	0.0175	0.9825	74.13
21.5	4,019,189	46,942	0.0117	0.9883	72.83
22.5	3,789,084	12,058	0.0032	0.9968	71.98
23.5	3,727,402	156,690	0.0420	0.9580	71.75
24.5	3,633,350	38,112	0.0105	0.9895	68.74
25.5	3,753,524	57,776	0.0154	0.9846	68.02
26.5	3,496,850	65,648	0.0188	0.9812	66.97
27.5	3,141,614	36,940	0.0118	0.9882	65.71
28.5	2,798,878	64,353	0.0230	0.9770	64.94
29.5	2,595,495	50,497	0.0195	0.9805	63.45
30.5	2,454,565	26,330	0.0107	0.9893	62.21
31.5	2,329,129	76,878	0.0330	0.9670	61.54
32.5	2,428,769	26,578	0.0109	0.9891	59.51
33.5	2,399,180	25,596	0.0107	0.9893	58.86
34.5	2,108,141	44,355	0.0210	0.9790	58.23
35.5	2,057,197	57,754	0.0281	0.9719	57.01
36.5	1,993,430	19,183	0.0096	0.9904	55.41
37.5	1,977,848	39,296	0.0199	0.9801	54.87
38.5	1,979,050	26,258	0.0133	0.9867	53.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
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	1,988,356	30,894	0.0155	0.9845	53.07
40.5	1,939,930	39,165	0.0202	0.9798	52.25
41.5	2,009,348	21,888	0.0109	0.9891	51.19
42.5	1,948,962	35,525	0.0182	0.9818	50.63
43.5	1,857,108	26,261	0.0141	0.9859	49.71
44.5	1,771,908	22,831	0.0129	0.9871	49.01
45.5	1,589,932	21,971	0.0138	0.9862	48.38
46.5	1,557,875	23,695	0.0152	0.9848	47.71
47.5	1,460,147	11,075	0.0076	0.9924	46.98
48.5	1,458,435	51,252	0.0351	0.9649	46.63
49.5	1,376,877	25,609	0.0186	0.9814	44.99
50.5	1,249,083	5,282	0.0042	0.9958	44.15
51.5	1,234,029	26,494	0.0215	0.9785	43.96
52.5	1,183,164	15,123	0.0128	0.9872	43.02
53.5	1,035,913	20,345	0.0196	0.9804	42.47
54.5	1,021,062	23,140	0.0227	0.9773	41.64
55.5	931,906	16,998	0.0182	0.9818	40.69
56.5	769,561	15,842	0.0206	0.9794	39.95
57.5	685,671	12,442	0.0181	0.9819	39.13
58.5	536,708	40,668	0.0758	0.9242	38.42
59.5	419,901	8,531	0.0203	0.9797	35.51
60.5	343,976	6,350	0.0185	0.9815	34.79
61.5	235,655	2,499	0.0106	0.9894	34.14
62.5	208,544	6,977	0.0335	0.9665	33.78
63.5	124,845	76	0.0006	0.9994	32.65
64.5	49,643	31	0.0006	0.9994	32.63
65.5	28,697	387	0.0135	0.9865	32.61
66.5	15,934	355	0.0223	0.9777	32.17
67.5	14,978	236	0.0158	0.9842	31.45
68.5	13,943	168	0.0121	0.9879	30.96
69.5	13,150	583	0.0444	0.9556	30.58
70.5	12,409		0.0000	1.0000	29.23
71.5	11,609	350	0.0301	0.9699	29.23
72.5	14,690	152	0.0104	0.9896	28.35
73.5	14,406	130	0.0090	0.9910	28.05
74.5	8,671	127	0.0147	0.9853	27.80
75.5	5,721		0.0000	1.0000	27.39
76.5	4,841	243	0.0501	0.9499	27.39
77.5	3,944	109	0.0275	0.9725	26.02
78.5	3,215		0.0000	1.0000	25.30

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
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	3,335		0.0000	1.0000	25.30
80.5	3,114		0.0000	1.0000	25.30
81.5	3,759	50	0.0132	0.9868	25.30
82.5	3,336	81	0.0244	0.9756	24.97
83.5	1,780	168	0.0943	0.9057	24.36
84.5	1,208		0.0000	1.0000	22.06
85.5	1,019	40	0.0396	0.9604	22.06
86.5	773		0.0000	1.0000	21.19
87.5	345		0.0000	1.0000	21.19
88.5	212		0.0000	1.0000	21.19
89.5	212		0.0000	1.0000	21.19
90.5	212		0.0000	1.0000	21.19
91.5	212		0.0000	1.0000	21.19
92.5	212		0.0000	1.0000	21.19
93.5	212		0.0000	1.0000	21.19
94.5	212		0.0000	1.0000	21.19
95.5	212		0.0000	1.0000	21.19
96.5	126		0.0000	1.0000	21.19
97.5	126		0.0000	1.0000	21.19
98.5	126		0.0000	1.0000	21.19
99.5	126		0.0000	1.0000	21.19
100.5	126		0.0000	1.0000	21.19
101.5	126		0.0000	1.0000	21.19
102.5	795		0.0000	1.0000	21.19
103.5	795		0.0000	1.0000	21.19
104.5	757		0.0000	1.0000	21.19
105.5	757		0.0000	1.0000	21.19
106.5	757		0.0000	1.0000	21.19
107.5	757		0.0000	1.0000	21.19
108.5	757		0.0000	1.0000	21.19
109.5	757		0.0000	1.0000	21.19
110.5	757		0.0000	1.0000	21.19
111.5	761		0.0000	1.0000	21.19
112.5	761		0.0000	1.0000	21.19
113.5	757		0.0000	1.0000	21.19
114.5	757		0.0000	1.0000	21.19
115.5	757		0.0000	1.0000	21.19
116.5	757		0.0000	1.0000	21.19
117.5	757		0.0000	1.0000	21.19
118.5	757		0.0000	1.0000	21.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

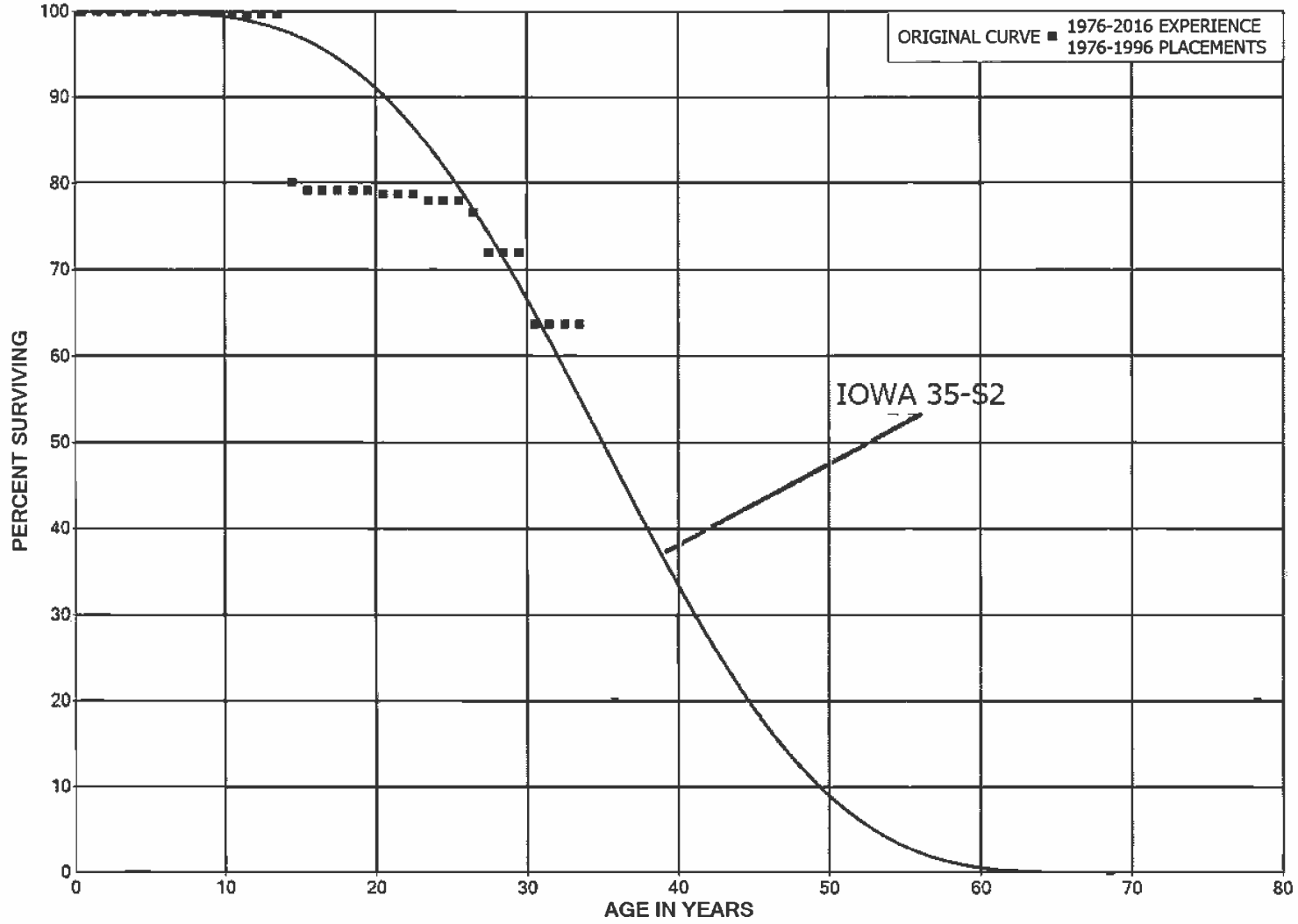
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2016			EXPERIENCE BAND 1997-2016		
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	757		0.0000	1.0000	21.19
120.5	757		0.0000	1.0000	21.19
121.5	757		0.0000	1.0000	21.19
122.5					21.19



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

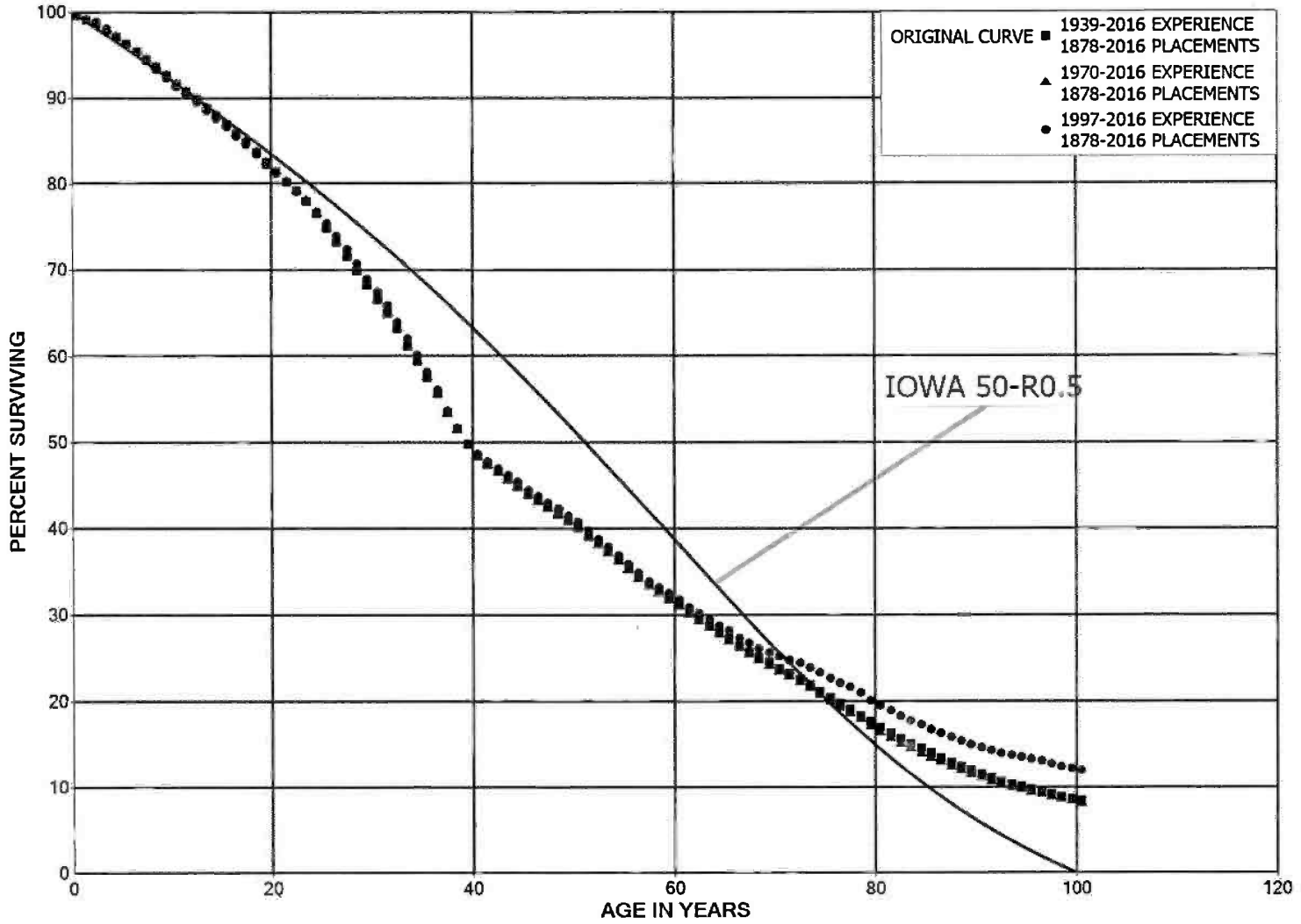
ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996			EXPERIENCE BAND 1976-2016		
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	196,617		0.0000	1.0000	100.00
0.5	196,617		0.0000	1.0000	100.00
1.5	196,617		0.0000	1.0000	100.00
2.5	196,617		0.0000	1.0000	100.00
3.5	196,617		0.0000	1.0000	100.00
4.5	196,617		0.0000	1.0000	100.00
5.5	196,617		0.0000	1.0000	100.00
6.5	196,617		0.0000	1.0000	100.00
7.5	196,617		0.0000	1.0000	100.00
8.5	196,617		0.0000	1.0000	100.00
9.5	196,617	677	0.0034	0.9966	100.00
10.5	195,940		0.0000	1.0000	99.66
11.5	195,940		0.0000	1.0000	99.66
12.5	195,940		0.0000	1.0000	99.66
13.5	195,940	38,531	0.1966	0.8034	99.66
14.5	157,409	1,830	0.0116	0.9884	80.06
15.5	155,579		0.0000	1.0000	79.13
16.5	155,579		0.0000	1.0000	79.13
17.5	155,579		0.0000	1.0000	79.13
18.5	155,579		0.0000	1.0000	79.13
19.5	155,579	744	0.0048	0.9952	79.13
20.5	106,758		0.0000	1.0000	78.75
21.5	106,758		0.0000	1.0000	78.75
22.5	106,758	1,041	0.0098	0.9902	78.75
23.5	105,717		0.0000	1.0000	77.98
24.5	105,717		0.0000	1.0000	77.98
25.5	105,717	1,808	0.0171	0.9829	77.98
26.5	103,909	6,424	0.0618	0.9382	76.65
27.5	62,461		0.0000	1.0000	71.91
28.5	46,554		0.0000	1.0000	71.91
29.5	39,077	4,445	0.1138	0.8862	71.91
30.5	34,632		0.0000	1.0000	63.73
31.5	34,632		0.0000	1.0000	63.73
32.5	33,104		0.0000	1.0000	63.73
33.5	591		0.0000	1.0000	63.73
34.5	591		0.0000	1.0000	63.73
35.5	591		0.0000	1.0000	63.73
36.5	591		0.0000	1.0000	63.73
37.5	591		0.0000	1.0000	63.73
38.5	591		0.0000	1.0000	63.73
39.5	591		0.0000	1.0000	63.73
40.5					63.73



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 380.3 AND 380.45 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016		
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	515,869,202	2,156,505	0.0042	0.9958	100.00
0.5	480,433,394	2,474,995	0.0052	0.9948	99.58
1.5	435,319,098	2,036,594	0.0047	0.9953	99.07
2.5	396,051,348	2,914,293	0.0074	0.9926	98.61
3.5	357,431,531	2,840,175	0.0079	0.9921	97.88
4.5	324,781,683	2,782,090	0.0086	0.9914	97.10
5.5	298,310,405	2,752,123	0.0092	0.9908	96.27
6.5	279,225,073	2,691,367	0.0096	0.9904	95.38
7.5	262,462,143	2,447,465	0.0093	0.9907	94.46
8.5	244,937,159	2,521,797	0.0103	0.9897	93.58
9.5	229,665,043	2,372,560	0.0103	0.9897	92.62
10.5	218,094,729	2,156,847	0.0099	0.9901	91.66
11.5	206,553,221	2,109,614	0.0102	0.9898	90.76
12.5	195,754,656	2,125,110	0.0109	0.9891	89.83
13.5	187,569,248	1,995,615	0.0106	0.9894	88.85
14.5	179,149,140	2,057,350	0.0115	0.9885	87.91
15.5	169,763,651	2,100,853	0.0124	0.9876	86.90
16.5	159,972,605	1,881,683	0.0118	0.9882	85.82
17.5	150,510,078	2,077,471	0.0138	0.9862	84.81
18.5	141,230,817	1,949,921	0.0138	0.9862	83.64
19.5	132,518,836	1,762,373	0.0133	0.9867	82.49
20.5	124,392,755	1,775,286	0.0143	0.9857	81.39
21.5	115,940,399	1,597,289	0.0138	0.9862	80.23
22.5	107,137,238	1,554,193	0.0145	0.9855	79.12
23.5	99,491,096	1,931,734	0.0194	0.9806	77.98
24.5	91,727,722	1,950,833	0.0213	0.9787	76.46
25.5	84,695,193	1,881,804	0.0222	0.9778	74.84
26.5	77,382,903	1,719,134	0.0222	0.9778	73.17
27.5	70,447,738	1,673,738	0.0238	0.9762	71.55
28.5	63,360,245	1,552,523	0.0245	0.9755	69.85
29.5	57,309,825	1,338,008	0.0233	0.9767	68.14
30.5	52,066,009	1,270,195	0.0244	0.9756	66.55
31.5	47,361,594	1,278,605	0.0270	0.9730	64.92
32.5	43,049,252	1,344,952	0.0312	0.9688	63.17
33.5	39,105,769	1,160,170	0.0297	0.9703	61.20
34.5	35,122,746	1,099,325	0.0313	0.9687	59.38
35.5	30,720,370	1,035,300	0.0337	0.9663	57.52
36.5	26,670,697	1,062,003	0.0398	0.9602	55.58
37.5	23,521,844	816,252	0.0347	0.9653	53.37
38.5	21,068,000	738,844	0.0351	0.9649	51.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016		
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	18,105,191	482,512	0.0267	0.9733	49.71
40.5	17,013,875	330,325	0.0194	0.9806	48.39
41.5	16,488,072	295,547	0.0179	0.9821	47.45
42.5	16,071,143	318,814	0.0198	0.9802	46.60
43.5	15,231,075	279,156	0.0183	0.9817	45.67
44.5	14,283,094	294,665	0.0206	0.9794	44.84
45.5	13,332,487	235,943	0.0177	0.9823	43.91
46.5	12,379,873	209,980	0.0170	0.9830	43.13
47.5	11,411,766	196,908	0.0173	0.9827	42.40
48.5	10,226,605	207,519	0.0203	0.9797	41.67
49.5	9,081,970	166,471	0.0183	0.9817	40.82
50.5	8,004,443	191,875	0.0240	0.9760	40.08
51.5	7,160,536	181,158	0.0253	0.9747	39.12
52.5	6,297,739	146,865	0.0233	0.9767	38.13
53.5	5,474,045	134,435	0.0246	0.9754	37.24
54.5	4,749,699	130,588	0.0275	0.9725	36.32
55.5	4,034,017	119,093	0.0295	0.9705	35.32
56.5	3,417,963	91,657	0.0268	0.9732	34.28
57.5	2,857,898	62,882	0.0220	0.9780	33.36
58.5	2,428,791	58,484	0.0241	0.9759	32.63
59.5	2,095,245	53,142	0.0254	0.9746	31.84
60.5	1,750,782	46,879	0.0268	0.9732	31.03
61.5	1,473,385	35,972	0.0244	0.9756	30.20
62.5	1,282,290	32,719	0.0255	0.9745	29.47
63.5	1,151,696	30,059	0.0261	0.9739	28.71
64.5	1,016,964	26,246	0.0258	0.9742	27.96
65.5	892,179	26,104	0.0293	0.9707	27.24
66.5	788,538	20,454	0.0259	0.9741	26.45
67.5	708,345	18,832	0.0266	0.9734	25.76
68.5	649,321	16,140	0.0249	0.9751	25.07
69.5	602,322	16,793	0.0279	0.9721	24.45
70.5	568,930	15,340	0.0270	0.9730	23.77
71.5	547,420	14,950	0.0273	0.9727	23.13
72.5	526,995	16,554	0.0314	0.9686	22.50
73.5	503,274	15,610	0.0310	0.9690	21.79
74.5	470,706	16,032	0.0341	0.9659	21.11
75.5	437,500	14,748	0.0337	0.9663	20.40
76.5	409,249	13,117	0.0321	0.9679	19.71
77.5	380,536	15,058	0.0396	0.9604	19.08
78.5	355,965	14,167	0.0398	0.9602	18.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016		
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	335,938	12,230	0.0364	0.9636	17.59
80.5	319,461	11,684	0.0366	0.9634	16.95
81.5	305,509	12,542	0.0411	0.9589	16.33
82.5	290,163	10,460	0.0360	0.9640	15.66
83.5	276,532	10,396	0.0376	0.9624	15.10
84.5	264,207	10,901	0.0413	0.9587	14.53
85.5	250,167	9,481	0.0379	0.9621	13.93
86.5	235,042	9,529	0.0405	0.9595	13.40
87.5	216,188	8,592	0.0397	0.9603	12.86
88.5	199,221	7,012	0.0352	0.9648	12.35
89.5	183,885	6,867	0.0373	0.9627	11.91
90.5	168,282	6,649	0.0395	0.9605	11.47
91.5	153,161	4,838	0.0316	0.9684	11.01
92.5	143,722	4,457	0.0310	0.9690	10.67
93.5	134,407	3,736	0.0278	0.9722	10.34
94.5	127,993	3,711	0.0290	0.9710	10.05
95.5	123,088	3,695	0.0300	0.9700	9.76
96.5	117,776	3,714	0.0315	0.9685	9.46
97.5	112,644	3,619	0.0321	0.9679	9.17
98.5	108,039	3,145	0.0291	0.9709	8.87
99.5	103,677	2,973	0.0287	0.9713	8.61
100.5	98,962	3,434	0.0347	0.9653	8.37
101.5	92,891	3,197	0.0344	0.9656	8.08
102.5	88,018	4,580	0.0520	0.9480	7.80
103.5	81,380	4,575	0.0562	0.9438	7.39
104.5	75,167	4,128	0.0549	0.9451	6.98
105.5	69,403	1,854	0.0267	0.9733	6.59
106.5	65,041	1,607	0.0247	0.9753	6.42
107.5	61,189	1,391	0.0227	0.9773	6.26
108.5	56,755	900	0.0159	0.9841	6.12
109.5	53,525	929	0.0174	0.9826	6.02
110.5	50,829	589	0.0116	0.9884	5.92
111.5	48,465	760	0.0157	0.9843	5.85
112.5	45,339	1,182	0.0261	0.9739	5.75
113.5	42,488	1,034	0.0243	0.9757	5.60
114.5	38,238	1,079	0.0282	0.9718	5.47
115.5	35,999	228	0.0063	0.9937	5.31
116.5	29,986	587	0.0196	0.9804	5.28
117.5	27,658	1,262	0.0456	0.9544	5.18
118.5	24,580	756	0.0308	0.9692	4.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1939-2016			
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	23,378	391	0.0167	0.9833	4.79	
120.5	22,438	683	0.0304	0.9696	4.71	
121.5	21,386	1,682	0.0787	0.9213	4.57	
122.5	18,765	103	0.0055	0.9945	4.21	
123.5	18,181	242	0.0133	0.9867	4.18	
124.5	16,998		0.0000	1.0000	4.13	
125.5	16,731		0.0000	1.0000	4.13	
126.5	12,792		0.0000	1.0000	4.13	
127.5	11,894	1,265	0.1063	0.8937	4.13	
128.5	9,791	4,633	0.4732	0.5268	3.69	
129.5	737	601	0.8164	0.1836	1.94	
130.5	135	6	0.0434	0.9566	0.36	
131.5	129	115	0.8918	0.1082	0.34	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	497,387,290	2,145,593	0.0043	0.9957	100.00
0.5	462,841,854	2,243,832	0.0048	0.9952	99.57
1.5	419,033,040	1,925,840	0.0046	0.9954	99.09
2.5	380,775,294	2,806,492	0.0074	0.9926	98.63
3.5	343,415,031	2,731,806	0.0080	0.9920	97.90
4.5	311,923,165	2,679,166	0.0086	0.9914	97.12
5.5	286,769,089	2,668,900	0.0093	0.9907	96.29
6.5	268,930,782	2,612,414	0.0097	0.9903	95.39
7.5	253,197,635	2,368,396	0.0094	0.9906	94.47
8.5	236,650,663	2,438,674	0.0103	0.9897	93.58
9.5	222,223,175	2,297,768	0.0103	0.9897	92.62
10.5	211,721,563	2,074,197	0.0098	0.9902	91.66
11.5	201,011,822	2,035,176	0.0101	0.9899	90.76
12.5	190,949,393	2,062,132	0.0108	0.9892	89.85
13.5	183,539,522	1,945,418	0.0106	0.9894	88.87
14.5	175,790,313	2,013,353	0.0115	0.9885	87.93
15.5	166,905,103	2,059,855	0.0123	0.9877	86.93
16.5	157,509,154	1,845,398	0.0117	0.9883	85.85
17.5	148,436,733	2,048,104	0.0138	0.9862	84.85
18.5	139,462,576	1,923,222	0.0138	0.9862	83.68
19.5	131,057,365	1,740,921	0.0133	0.9867	82.52
20.5	123,134,066	1,755,761	0.0143	0.9857	81.43
21.5	114,819,525	1,580,522	0.0138	0.9862	80.27
22.5	106,135,098	1,538,064	0.0145	0.9855	79.16
23.5	98,555,848	1,914,977	0.0194	0.9806	78.01
24.5	90,811,757	1,936,388	0.0213	0.9787	76.50
25.5	83,798,956	1,866,574	0.0223	0.9777	74.87
26.5	76,499,586	1,704,760	0.0223	0.9777	73.20
27.5	69,607,053	1,660,007	0.0238	0.9762	71.57
28.5	62,575,267	1,536,157	0.0245	0.9755	69.86
29.5	56,582,272	1,326,746	0.0234	0.9766	68.15
30.5	51,378,800	1,259,190	0.0245	0.9755	66.55
31.5	46,699,654	1,266,200	0.0271	0.9729	64.92
32.5	42,407,958	1,335,199	0.0315	0.9685	63.16
33.5	38,472,438	1,149,159	0.0299	0.9701	61.17
34.5	34,489,748	1,087,794	0.0315	0.9685	59.34
35.5	30,093,799	1,023,646	0.0340	0.9660	57.47
36.5	26,019,331	1,049,361	0.0403	0.9597	55.51
37.5	22,804,661	800,693	0.0351	0.9649	53.28
38.5	20,352,019	725,706	0.0357	0.9643	51.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016		
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	17,419,448	470,782	0.0270	0.9730	49.57
40.5	16,372,058	317,280	0.0194	0.9806	48.23
41.5	15,879,013	284,696	0.0179	0.9821	47.30
42.5	15,523,476	309,681	0.0199	0.9801	46.45
43.5	14,730,941	271,689	0.0184	0.9816	45.52
44.5	13,809,387	286,720	0.0208	0.9792	44.68
45.5	12,883,674	228,209	0.0177	0.9823	43.76
46.5	11,950,374	202,582	0.0170	0.9830	42.98
47.5	10,997,423	189,860	0.0173	0.9827	42.25
48.5	9,794,046	200,761	0.0205	0.9795	41.52
49.5	8,655,585	158,486	0.0183	0.9817	40.67
50.5	7,584,240	184,451	0.0243	0.9757	39.93
51.5	6,717,527	173,490	0.0258	0.9742	38.96
52.5	5,854,893	138,610	0.0237	0.9763	37.95
53.5	5,022,900	125,549	0.0250	0.9750	37.05
54.5	4,313,823	119,926	0.0278	0.9722	36.13
55.5	3,606,950	107,491	0.0298	0.9702	35.12
56.5	3,011,692	82,368	0.0273	0.9727	34.07
57.5	2,468,516	53,729	0.0218	0.9782	33.14
58.5	2,055,007	50,537	0.0246	0.9754	32.42
59.5	1,739,017	46,329	0.0266	0.9734	31.62
60.5	1,411,053	39,335	0.0279	0.9721	30.78
61.5	1,155,025	28,439	0.0246	0.9754	29.92
62.5	983,248	26,047	0.0265	0.9735	29.19
63.5	866,655	24,055	0.0278	0.9722	28.41
64.5	747,219	19,981	0.0267	0.9733	27.62
65.5	641,684	20,149	0.0314	0.9686	26.89
66.5	553,212	15,113	0.0273	0.9727	26.04
67.5	498,646	14,150	0.0284	0.9716	25.33
68.5	466,337	11,396	0.0244	0.9756	24.61
69.5	445,483	12,691	0.0285	0.9715	24.01
70.5	425,549	11,395	0.0268	0.9732	23.33
71.5	416,603	11,510	0.0276	0.9724	22.70
72.5	404,530	13,296	0.0329	0.9671	22.07
73.5	387,379	12,943	0.0334	0.9666	21.35
74.5	359,765	13,126	0.0365	0.9635	20.64
75.5	335,238	12,106	0.0361	0.9639	19.88
76.5	311,621	10,392	0.0333	0.9667	19.16
77.5	290,552	11,594	0.0399	0.9601	18.53
78.5	271,338	11,911	0.0439	0.9561	17.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016			
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	270,605	10,939	0.0404	0.9596	17.01	
80.5	259,616	10,456	0.0403	0.9597	16.32	
81.5	251,507	11,234	0.0447	0.9553	15.66	
82.5	258,227	9,247	0.0358	0.9642	14.96	
83.5	252,691	9,485	0.0375	0.9625	14.43	
84.5	254,412	10,290	0.0404	0.9596	13.88	
85.5	242,747	9,248	0.0381	0.9619	13.32	
86.5	234,298	9,525	0.0407	0.9593	12.81	
87.5	215,447	8,592	0.0399	0.9601	12.29	
88.5	198,492	7,007	0.0353	0.9647	11.80	
89.5	183,826	6,867	0.0374	0.9626	11.39	
90.5	168,230	6,645	0.0395	0.9605	10.96	
91.5	153,161	4,838	0.0316	0.9684	10.53	
92.5	143,722	4,457	0.0310	0.9690	10.20	
93.5	134,407	3,736	0.0278	0.9722	9.88	
94.5	127,993	3,711	0.0290	0.9710	9.61	
95.5	123,088	3,695	0.0300	0.9700	9.33	
96.5	117,776	3,714	0.0315	0.9685	9.05	
97.5	112,644	3,619	0.0321	0.9679	8.76	
98.5	108,039	3,145	0.0291	0.9709	8.48	
99.5	103,677	2,973	0.0287	0.9713	8.23	
100.5	98,962	3,434	0.0347	0.9653	8.00	
101.5	92,891	3,197	0.0344	0.9656	7.72	
102.5	88,018	4,580	0.0520	0.9480	7.45	
103.5	81,380	4,575	0.0562	0.9438	7.07	
104.5	75,167	4,128	0.0549	0.9451	6.67	
105.5	69,403	1,854	0.0267	0.9733	6.30	
106.5	65,041	1,607	0.0247	0.9753	6.13	
107.5	61,189	1,391	0.0227	0.9773	5.98	
108.5	56,755	900	0.0159	0.9841	5.85	
109.5	53,525	929	0.0174	0.9826	5.75	
110.5	50,829	589	0.0116	0.9884	5.65	
111.5	48,465	760	0.0157	0.9843	5.59	
112.5	45,339	1,182	0.0261	0.9739	5.50	
113.5	42,488	1,034	0.0243	0.9757	5.36	
114.5	38,238	1,079	0.0282	0.9718	5.23	
115.5	35,999	228	0.0063	0.9937	5.08	
116.5	29,986	587	0.0196	0.9804	5.05	
117.5	27,658	1,262	0.0456	0.9544	4.95	
118.5	24,580	756	0.0308	0.9692	4.72	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1970-2016			
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	23,378	391	0.0167	0.9833	4.58	
120.5	22,438	683	0.0304	0.9696	4.50	
121.5	21,386	1,682	0.0787	0.9213	4.36	
122.5	18,765	103	0.0055	0.9945	4.02	
123.5	18,181	242	0.0133	0.9867	4.00	
124.5	16,998		0.0000	1.0000	3.95	
125.5	16,731		0.0000	1.0000	3.95	
126.5	12,792		0.0000	1.0000	3.95	
127.5	11,894	1,265	0.1063	0.8937	3.95	
128.5	9,791	4,633	0.4732	0.5268	3.53	
129.5	737	601	0.8164	0.1836	1.86	
130.5	135	6	0.0434	0.9566	0.34	
131.5	129	115	0.8918	0.1082	0.33	
132.5	14	3	0.2486	0.7514	0.04	
133.5	11	11	1.0000		0.03	
134.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016		
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	365,327,332	1,835,620	0.0050	0.9950	100.00
0.5	337,525,685	943,486	0.0028	0.9972	99.50
1.5	301,716,876	1,240,535	0.0041	0.9959	99.22
2.5	271,247,558	2,073,455	0.0076	0.9924	98.81
3.5	240,504,000	2,066,125	0.0086	0.9914	98.06
4.5	215,364,331	2,025,726	0.0094	0.9906	97.21
5.5	195,741,379	2,000,875	0.0102	0.9898	96.30
6.5	184,062,388	1,986,776	0.0108	0.9892	95.31
7.5	174,371,761	1,780,314	0.0102	0.9898	94.29
8.5	164,028,215	1,814,623	0.0111	0.9889	93.32
9.5	154,793,909	1,697,899	0.0110	0.9890	92.29
10.5	148,698,901	1,515,354	0.0102	0.9898	91.28
11.5	142,248,505	1,404,250	0.0099	0.9901	90.35
12.5	136,344,614	1,453,063	0.0107	0.9893	89.46
13.5	132,444,104	1,405,437	0.0106	0.9894	88.50
14.5	128,514,249	1,453,385	0.0113	0.9887	87.56
15.5	124,408,636	1,525,167	0.0123	0.9877	86.57
16.5	120,057,385	1,385,075	0.0115	0.9885	85.51
17.5	114,464,760	1,600,149	0.0140	0.9860	84.53
18.5	108,098,744	1,480,749	0.0137	0.9863	83.34
19.5	103,414,436	1,301,374	0.0126	0.9874	82.20
20.5	97,398,411	1,255,526	0.0129	0.9871	81.17
21.5	90,625,857	1,198,678	0.0132	0.9868	80.12
22.5	83,152,248	1,136,814	0.0137	0.9863	79.06
23.5	76,908,253	1,275,966	0.0166	0.9834	77.98
24.5	71,062,940	1,211,178	0.0170	0.9830	76.69
25.5	66,021,512	1,275,810	0.0193	0.9807	75.38
26.5	60,455,355	1,238,111	0.0205	0.9795	73.92
27.5	55,157,662	1,321,769	0.0240	0.9760	72.41
28.5	49,717,109	1,195,040	0.0240	0.9760	70.67
29.5	45,192,498	1,015,772	0.0225	0.9775	68.98
30.5	41,406,836	1,000,262	0.0242	0.9758	67.43
31.5	37,861,834	1,031,024	0.0272	0.9728	65.80
32.5	34,734,317	1,069,713	0.0308	0.9692	64.01
33.5	31,941,716	982,601	0.0308	0.9692	62.03
34.5	28,873,846	954,407	0.0331	0.9669	60.13
35.5	25,331,677	914,752	0.0361	0.9639	58.14
36.5	22,029,932	952,698	0.0432	0.9568	56.04
37.5	19,633,530	723,476	0.0368	0.9632	53.62
38.5	17,680,390	619,121	0.0350	0.9650	51.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016		
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	15,165,548	372,908	0.0246	0.9754	49.83
40.5	14,558,955	250,072	0.0172	0.9828	48.61
41.5	14,408,069	229,766	0.0159	0.9841	47.77
42.5	14,277,378	249,445	0.0175	0.9825	47.01
43.5	13,658,958	240,005	0.0176	0.9824	46.19
44.5	12,891,558	263,610	0.0204	0.9796	45.38
45.5	12,105,605	209,569	0.0173	0.9827	44.45
46.5	11,287,895	185,136	0.0164	0.9836	43.68
47.5	10,424,618	172,744	0.0166	0.9834	42.96
48.5	9,287,024	185,328	0.0200	0.9800	42.25
49.5	8,198,004	143,131	0.0175	0.9825	41.41
50.5	7,155,932	171,210	0.0239	0.9761	40.68
51.5	6,305,704	161,486	0.0256	0.9744	39.71
52.5	5,457,067	125,325	0.0230	0.9770	38.69
53.5	4,639,735	113,480	0.0245	0.9755	37.81
54.5	3,953,991	109,082	0.0276	0.9724	36.88
55.5	3,272,880	96,403	0.0295	0.9705	35.86
56.5	2,702,320	72,460	0.0268	0.9732	34.81
57.5	2,184,252	43,264	0.0198	0.9802	33.87
58.5	1,788,398	38,178	0.0213	0.9787	33.20
59.5	1,484,513	35,807	0.0241	0.9759	32.49
60.5	1,164,102	30,162	0.0259	0.9741	31.71
61.5	907,889	19,980	0.0220	0.9780	30.89
62.5	738,168	17,405	0.0236	0.9764	30.21
63.5	627,963	15,422	0.0246	0.9754	29.50
64.5	510,963	11,464	0.0224	0.9776	28.77
65.5	406,648	11,686	0.0287	0.9713	28.13
66.5	327,389	7,654	0.0234	0.9766	27.32
67.5	274,480	6,295	0.0229	0.9771	26.68
68.5	241,879	4,219	0.0174	0.9826	26.07
69.5	219,514	4,213	0.0192	0.9808	25.61
70.5	212,838	3,108	0.0146	0.9854	25.12
71.5	216,162	3,531	0.0163	0.9837	24.75
72.5	214,538	4,557	0.0212	0.9788	24.35
73.5	210,488	4,605	0.0219	0.9781	23.83
74.5	193,048	5,356	0.0277	0.9723	23.31
75.5	172,861	4,237	0.0245	0.9755	22.67
76.5	157,958	3,856	0.0244	0.9756	22.11
77.5	141,191	4,149	0.0294	0.9706	21.57
78.5	128,941	5,079	0.0394	0.9606	20.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016			
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	119,634	3,287	0.0275	0.9725	20.11	
80.5	114,752	3,652	0.0318	0.9682	19.56	
81.5	112,766	3,736	0.0331	0.9669	18.94	
82.5	109,441	3,298	0.0301	0.9699	18.31	
83.5	106,120	3,080	0.0290	0.9710	17.76	
84.5	103,674	3,351	0.0323	0.9677	17.24	
85.5	100,022	2,707	0.0271	0.9729	16.68	
86.5	95,243	2,462	0.0259	0.9741	16.23	
87.5	86,756	2,411	0.0278	0.9722	15.81	
88.5	80,736	2,099	0.0260	0.9740	15.37	
89.5	74,241	1,955	0.0263	0.9737	14.97	
90.5	66,060	1,319	0.0200	0.9800	14.58	
91.5	59,130	1,302	0.0220	0.9780	14.29	
92.5	56,980	1,081	0.0190	0.9810	13.97	
93.5	53,616	926	0.0173	0.9827	13.71	
94.5	54,873	686	0.0125	0.9875	13.47	
95.5	58,463	1,030	0.0176	0.9824	13.30	
96.5	61,905	1,583	0.0256	0.9744	13.07	
97.5	61,103	1,465	0.0240	0.9760	12.74	
98.5	60,902	1,289	0.0212	0.9788	12.43	
99.5	59,681	1,022	0.0171	0.9829	12.17	
100.5	57,910	1,208	0.0209	0.9791	11.96	
101.5	55,034	1,657	0.0301	0.9699	11.71	
102.5	53,130	2,633	0.0496	0.9504	11.36	
103.5	48,931	2,613	0.0534	0.9466	10.79	
104.5	46,165	2,247	0.0487	0.9513	10.22	
105.5	42,850	842	0.0196	0.9804	9.72	
106.5	44,927	527	0.0117	0.9883	9.53	
107.5	43,194	503	0.0116	0.9884	9.42	
108.5	40,890	368	0.0090	0.9910	9.31	
109.5	45,011	259	0.0058	0.9942	9.22	
110.5	44,155	485	0.0110	0.9890	9.17	
111.5	46,230	711	0.0154	0.9846	9.07	
112.5	43,378	1,125	0.0259	0.9741	8.93	
113.5	42,311	1,028	0.0243	0.9757	8.70	
114.5	38,068	1,069	0.0281	0.9719	8.49	
115.5	35,844	224	0.0063	0.9937	8.25	
116.5	29,972	587	0.0196	0.9804	8.20	
117.5	27,647	1,262	0.0457	0.9543	8.04	
118.5	24,580	756	0.0308	0.9692	7.67	

COLUMBIA GAS OF PENNSYLVANIA, INC.

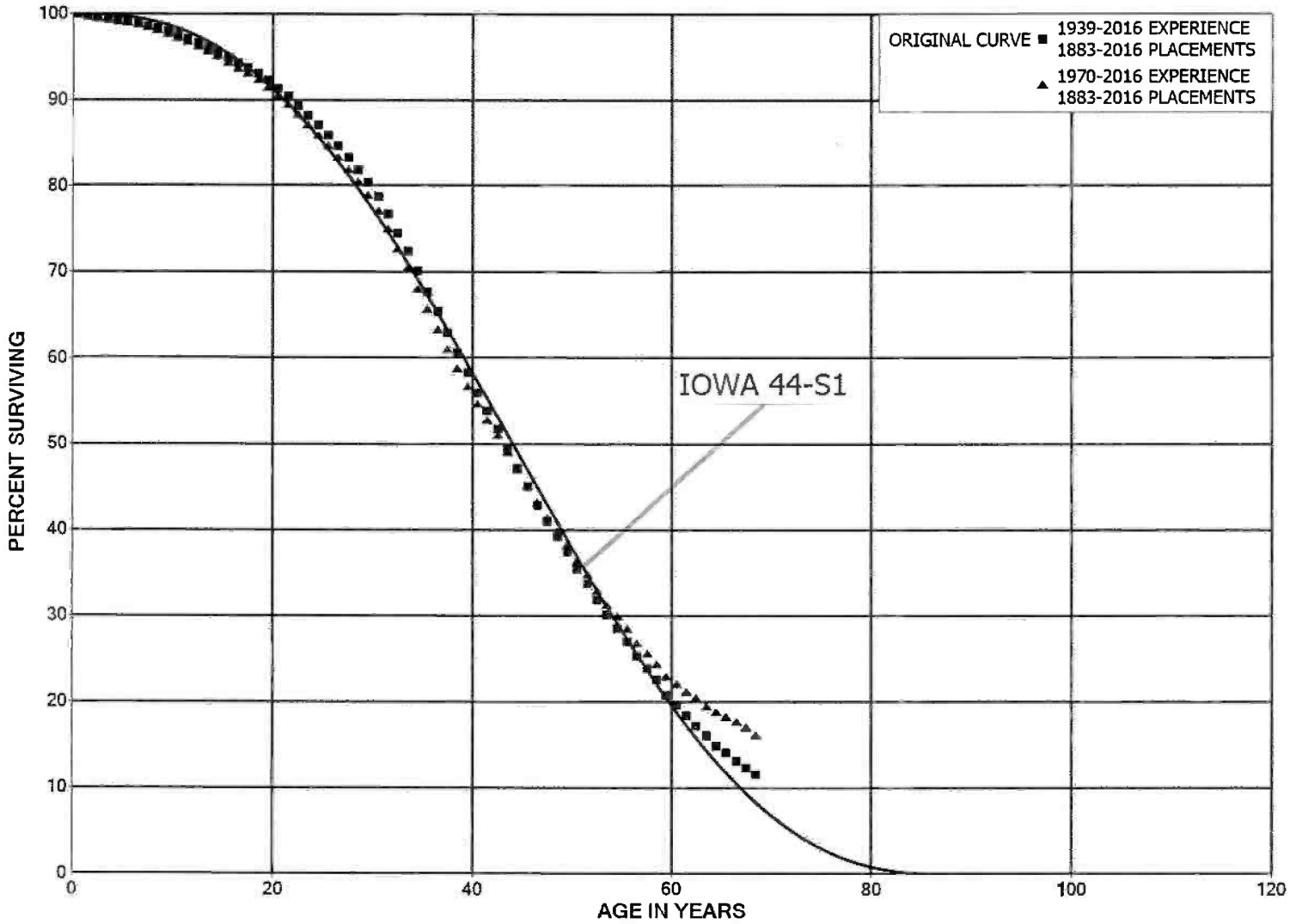
ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2016			EXPERIENCE BAND 1997-2016			
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	23,378	391	0.0167	0.9833	7.43	
120.5	22,438	683	0.0304	0.9696	7.31	
121.5	21,386	1,682	0.0787	0.9213	7.09	
122.5	18,765	103	0.0055	0.9945	6.53	
123.5	18,181	242	0.0133	0.9867	6.49	
124.5	16,998		0.0000	1.0000	6.41	
125.5	16,731		0.0000	1.0000	6.41	
126.5	12,792		0.0000	1.0000	6.41	
127.5	11,894	1,265	0.1063	0.8937	6.41	
128.5	9,791	4,633	0.4732	0.5268	5.73	
129.5	737	601	0.8164	0.1836	3.02	
130.5	135	6	0.0434	0.9566	0.55	
131.5	129	115	0.8918	0.1082	0.53	
132.5	14	3	0.2486	0.7514	0.06	
133.5	11	11	1.0000		0.04	
134.5						



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016		
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	49,592,534	21,184	0.0004	0.9996	100.00
0.5	48,330,538	103,796	0.0021	0.9979	99.96
1.5	45,326,353	115,442	0.0025	0.9975	99.74
2.5	43,964,722	34,321	0.0008	0.9992	99.49
3.5	42,617,642	77,583	0.0018	0.9982	99.41
4.5	40,967,805	75,459	0.0018	0.9982	99.23
5.5	39,524,383	72,498	0.0018	0.9982	99.05
6.5	38,350,375	122,926	0.0032	0.9968	98.87
7.5	36,795,713	108,402	0.0029	0.9971	98.55
8.5	35,596,734	130,369	0.0037	0.9963	98.26
9.5	34,514,102	132,644	0.0038	0.9962	97.90
10.5	33,991,075	153,141	0.0045	0.9955	97.52
11.5	33,469,999	174,921	0.0052	0.9948	97.08
12.5	32,290,037	175,849	0.0054	0.9946	96.58
13.5	31,358,029	166,743	0.0053	0.9947	96.05
14.5	30,113,471	206,976	0.0069	0.9931	95.54
15.5	29,500,849	180,696	0.0061	0.9939	94.88
16.5	29,350,941	175,956	0.0060	0.9940	94.30
17.5	28,055,536	194,581	0.0069	0.9931	93.74
18.5	26,908,780	243,382	0.0090	0.9910	93.09
19.5	25,975,434	268,929	0.0104	0.9896	92.24
20.5	24,035,925	248,510	0.0103	0.9897	91.29
21.5	23,807,163	268,055	0.0113	0.9887	90.34
22.5	23,166,792	298,075	0.0129	0.9871	89.33
23.5	21,947,635	287,444	0.0131	0.9869	88.18
24.5	20,856,789	281,264	0.0135	0.9865	87.02
25.5	20,036,736	291,766	0.0146	0.9854	85.85
26.5	19,261,631	307,429	0.0160	0.9840	84.60
27.5	18,173,628	314,784	0.0173	0.9827	83.25
28.5	17,195,293	306,151	0.0178	0.9822	81.81
29.5	16,285,821	340,047	0.0209	0.9791	80.35
30.5	15,337,873	389,905	0.0254	0.9746	78.67
31.5	14,402,382	411,072	0.0285	0.9715	76.67
32.5	13,561,454	387,727	0.0286	0.9714	74.48
33.5	12,851,704	413,549	0.0322	0.9678	72.36
34.5	12,004,790	407,233	0.0339	0.9661	70.03
35.5	10,960,812	373,156	0.0340	0.9660	67.65
36.5	10,002,393	368,748	0.0369	0.9631	65.35
37.5	9,335,898	346,473	0.0371	0.9629	62.94
38.5	8,809,835	335,401	0.0381	0.9619	60.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016		
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	8,294,525	325,551	0.0392	0.9608	58.30
40.5	7,871,464	312,458	0.0397	0.9603	56.01
41.5	7,350,575	281,709	0.0383	0.9617	53.78
42.5	6,886,321	307,283	0.0446	0.9554	51.72
43.5	6,443,685	288,859	0.0448	0.9552	49.42
44.5	5,928,489	270,798	0.0457	0.9543	47.20
45.5	5,373,439	260,785	0.0485	0.9515	45.04
46.5	4,954,672	227,470	0.0459	0.9541	42.86
47.5	4,520,833	195,514	0.0432	0.9568	40.89
48.5	4,138,005	178,054	0.0430	0.9570	39.12
49.5	3,678,677	197,411	0.0537	0.9463	37.44
50.5	3,204,560	152,190	0.0475	0.9525	35.43
51.5	2,803,818	160,641	0.0573	0.9427	33.75
52.5	2,431,788	136,181	0.0560	0.9440	31.81
53.5	2,153,817	108,750	0.0505	0.9495	30.03
54.5	1,818,132	97,058	0.0534	0.9466	28.52
55.5	1,480,660	96,042	0.0649	0.9351	26.99
56.5	1,205,254	68,065	0.0565	0.9435	25.24
57.5	965,108	54,347	0.0563	0.9437	23.82
58.5	740,694	56,388	0.0761	0.9239	22.48
59.5	542,778	31,067	0.0572	0.9428	20.76
60.5	480,831	30,361	0.0631	0.9369	19.58
61.5	383,575	23,416	0.0610	0.9390	18.34
62.5	307,075	21,036	0.0685	0.9315	17.22
63.5	267,000	19,348	0.0725	0.9275	16.04
64.5	212,994	11,093	0.0521	0.9479	14.88
65.5	147,885	10,481	0.0709	0.9291	14.10
66.5	108,763	6,695	0.0616	0.9384	13.10
67.5	85,592	5,521	0.0645	0.9355	12.30
68.5	64,811	3,742	0.0577	0.9423	11.50
69.5	58,903	4,912	0.0834	0.9166	10.84
70.5	49,835	2,571	0.0516	0.9484	9.94
71.5	46,586	642	0.0138	0.9862	9.42
72.5	45,830	455	0.0099	0.9901	9.29
73.5	43,545	764	0.0175	0.9825	9.20
74.5	39,995	918	0.0229	0.9771	9.04
75.5	37,054		0.0000	1.0000	8.83
76.5	37,054	194	0.0052	0.9948	8.83
77.5	36,455	870	0.0239	0.9761	8.79
78.5	35,363	203	0.0057	0.9943	8.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
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	35,087	108	0.0031	0.9969	8.53	
80.5	34,532	452	0.0131	0.9869	8.50	
81.5	34,055	783	0.0230	0.9770	8.39	
82.5	33,149	381	0.0115	0.9885	8.20	
83.5	32,768	269	0.0082	0.9918	8.10	
84.5	32,500		0.0000	1.0000	8.04	
85.5	32,476	92	0.0028	0.9972	8.04	
86.5	32,017	385	0.0120	0.9880	8.01	
87.5	26,878	400	0.0149	0.9851	7.92	
88.5	20,945	692	0.0330	0.9670	7.80	
89.5	15,826	1,346	0.0850	0.9150	7.54	
90.5	11,277	507	0.0450	0.9550	6.90	
91.5	8,168	324	0.0397	0.9603	6.59	
92.5	6,613	597	0.0903	0.9097	6.33	
93.5	4,350	233	0.0537	0.9463	5.76	
94.5	2,650	117	0.0440	0.9560	5.45	
95.5	1,904		0.0000	1.0000	5.21	
96.5	1,617		0.0000	1.0000	5.21	
97.5	1,129	72	0.0634	0.9366	5.21	
98.5	337		0.0000	1.0000	4.88	
99.5	157		0.0000	1.0000	4.88	
100.5	98	8	0.0795	0.9205	4.88	
101.5	68		0.0000	1.0000	4.49	
102.5	51		0.0000	1.0000	4.49	
103.5					4.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016

EXPERIENCE BAND 1970-2016

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	39,718,139	16,348	0.0004	0.9996	100.00
0.5	39,265,471	101,343	0.0026	0.9974	99.96
1.5	36,814,069	114,388	0.0031	0.9969	99.70
2.5	36,067,916	32,764	0.0009	0.9991	99.39
3.5	35,302,967	76,495	0.0022	0.9978	99.30
4.5	34,159,658	73,217	0.0021	0.9979	99.09
5.5	33,208,691	71,496	0.0022	0.9978	98.87
6.5	32,581,755	122,101	0.0037	0.9963	98.66
7.5	31,477,412	106,750	0.0034	0.9966	98.29
8.5	30,657,840	129,312	0.0042	0.9958	97.96
9.5	29,900,979	130,735	0.0044	0.9956	97.54
10.5	29,665,649	152,236	0.0051	0.9949	97.12
11.5	29,455,135	173,779	0.0059	0.9941	96.62
12.5	28,568,619	174,467	0.0061	0.9939	96.05
13.5	27,885,121	165,876	0.0059	0.9941	95.46
14.5	26,950,801	205,456	0.0076	0.9924	94.89
15.5	26,714,411	179,470	0.0067	0.9933	94.17
16.5	26,648,220	174,914	0.0066	0.9934	93.54
17.5	25,529,829	192,702	0.0075	0.9925	92.92
18.5	24,561,991	242,216	0.0099	0.9901	92.22
19.5	23,858,126	266,939	0.0112	0.9888	91.31
20.5	22,100,605	246,805	0.0112	0.9888	90.29
21.5	21,978,919	265,967	0.0121	0.9879	89.28
22.5	21,388,790	295,383	0.0138	0.9862	88.20
23.5	20,182,356	283,908	0.0141	0.9859	86.99
24.5	19,082,178	276,486	0.0145	0.9855	85.76
25.5	18,258,215	285,150	0.0156	0.9844	84.52
26.5	17,489,752	300,000	0.0172	0.9828	83.20
27.5	16,439,654	305,467	0.0186	0.9814	81.77
28.5	15,517,583	295,833	0.0191	0.9809	80.25
29.5	14,651,469	328,945	0.0225	0.9775	78.72
30.5	13,764,342	378,186	0.0275	0.9725	76.96
31.5	12,869,301	396,907	0.0308	0.9692	74.84
32.5	12,088,442	373,716	0.0309	0.9691	72.53
33.5	11,380,584	391,808	0.0344	0.9656	70.29
34.5	10,541,736	375,219	0.0356	0.9644	67.87
35.5	9,510,507	327,877	0.0345	0.9655	65.45
36.5	8,573,579	315,290	0.0368	0.9632	63.20
37.5	7,948,444	288,398	0.0363	0.9637	60.87
38.5	7,482,611	269,540	0.0360	0.9640	58.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016		
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	7,037,473	254,794	0.0362	0.9638	56.55
40.5	6,752,153	238,400	0.0353	0.9647	54.50
41.5	6,328,567	209,910	0.0332	0.9668	52.58
42.5	5,973,292	241,075	0.0404	0.9596	50.84
43.5	5,624,722	227,517	0.0404	0.9596	48.78
44.5	5,180,848	210,777	0.0407	0.9593	46.81
45.5	4,705,197	206,325	0.0439	0.9561	44.91
46.5	4,368,609	179,148	0.0410	0.9590	42.94
47.5	4,018,869	152,660	0.0380	0.9620	41.18
48.5	3,702,477	141,112	0.0381	0.9619	39.61
49.5	3,331,858	167,928	0.0504	0.9496	38.10
50.5	2,916,965	124,891	0.0428	0.9572	36.18
51.5	2,569,147	138,210	0.0538	0.9462	34.63
52.5	2,230,019	114,009	0.0511	0.9489	32.77
53.5	1,978,325	89,803	0.0454	0.9546	31.09
54.5	1,663,772	80,456	0.0484	0.9516	29.68
55.5	1,343,718	77,252	0.0575	0.9425	28.25
56.5	1,087,626	52,317	0.0481	0.9519	26.62
57.5	861,785	38,059	0.0442	0.9558	25.34
58.5	653,252	40,776	0.0624	0.9376	24.22
59.5	469,310	18,890	0.0403	0.9597	22.71
60.5	419,557	16,866	0.0402	0.9598	21.80
61.5	335,688	10,768	0.0321	0.9679	20.92
62.5	271,775	12,867	0.0473	0.9527	20.25
63.5	239,878	8,912	0.0372	0.9628	19.29
64.5	196,293	5,680	0.0289	0.9711	18.57
65.5	136,596	3,723	0.0273	0.9727	18.04
66.5	104,222	4,066	0.0390	0.9610	17.55
67.5	83,691	4,627	0.0553	0.9447	16.86
68.5	63,804	3,407	0.0534	0.9466	15.93
69.5	58,183	4,272	0.0734	0.9266	15.08
70.5	49,814	2,562	0.0514	0.9486	13.97
71.5	46,574	642	0.0138	0.9862	13.25
72.5	45,818	455	0.0099	0.9901	13.07
73.5	43,537	764	0.0175	0.9825	12.94
74.5	39,987	918	0.0229	0.9771	12.71
75.5	37,047		0.0000	1.0000	12.42
76.5	37,047	194	0.0052	0.9948	12.42
77.5	36,447	870	0.0239	0.9761	12.36
78.5	35,355	203	0.0058	0.9942	12.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

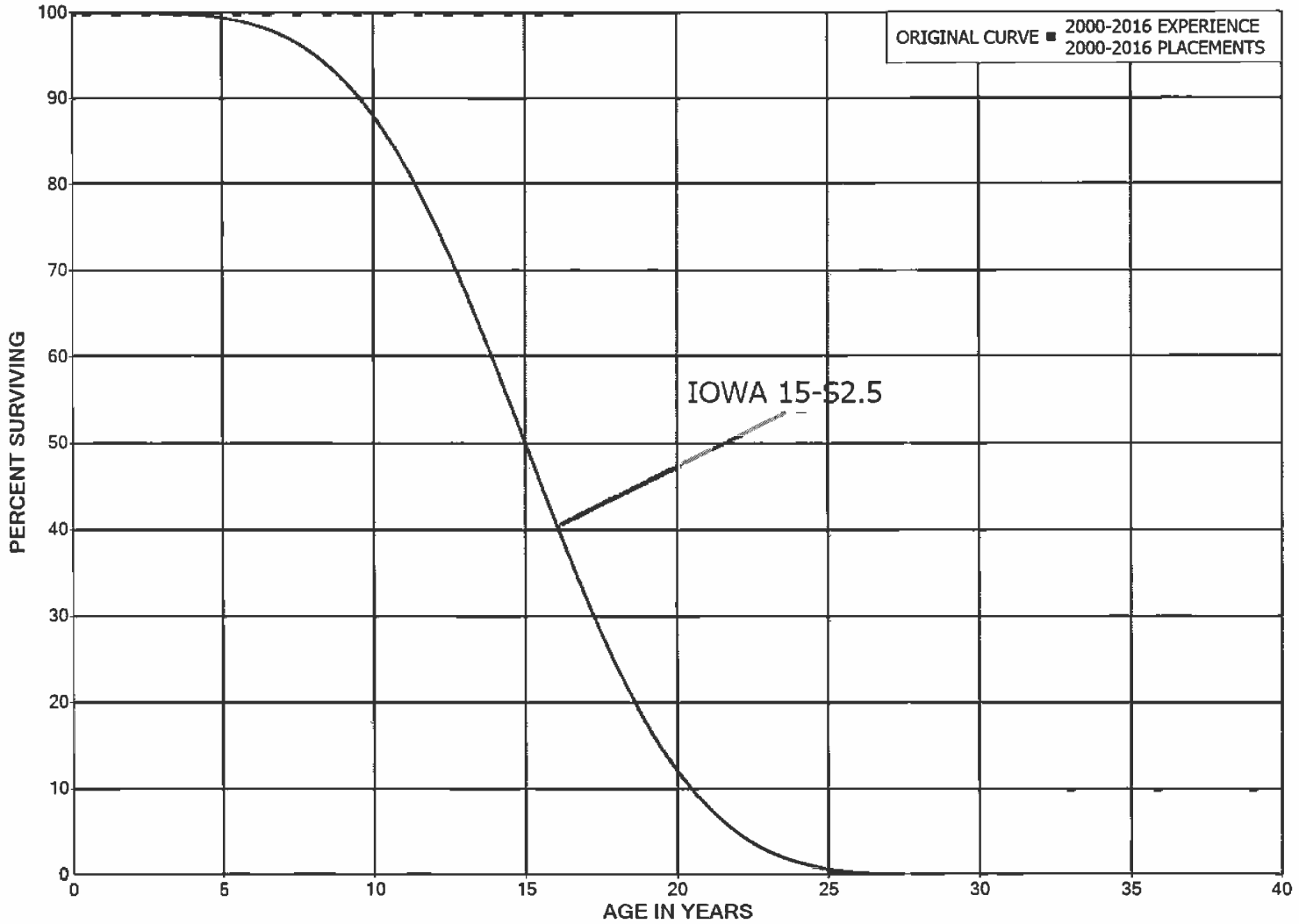
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1970-2016			
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	35,079	108	0.0031	0.9969	11.99	
80.5	34,525	452	0.0131	0.9869	11.96	
81.5	34,047	783	0.0230	0.9770	11.80	
82.5	33,141	381	0.0115	0.9885	11.53	
83.5	32,761	269	0.0082	0.9918	11.39	
84.5	32,492		0.0000	1.0000	11.30	
85.5	32,468	92	0.0028	0.9972	11.30	
86.5	32,017	385	0.0120	0.9880	11.27	
87.5	26,878	400	0.0149	0.9851	11.13	
88.5	20,945	692	0.0330	0.9670	10.97	
89.5	15,826	1,346	0.0850	0.9150	10.61	
90.5	11,277	507	0.0450	0.9550	9.70	
91.5	8,168	324	0.0397	0.9603	9.27	
92.5	6,613	597	0.0903	0.9097	8.90	
93.5	4,350	233	0.0537	0.9463	8.10	
94.5	2,650	117	0.0440	0.9560	7.66	
95.5	1,904		0.0000	1.0000	7.32	
96.5	1,617		0.0000	1.0000	7.32	
97.5	1,129	72	0.0634	0.9366	7.32	
98.5	337		0.0000	1.0000	6.86	
99.5	157		0.0000	1.0000	6.86	
100.5	98	8	0.0795	0.9205	6.86	
101.5	68		0.0000	1.0000	6.31	
102.5	51		0.0000	1.0000	6.31	
103.5					6.31	



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381.1 METERS - AMR
ORIGINAL AND SMOOTH SURVIVOR CURVES



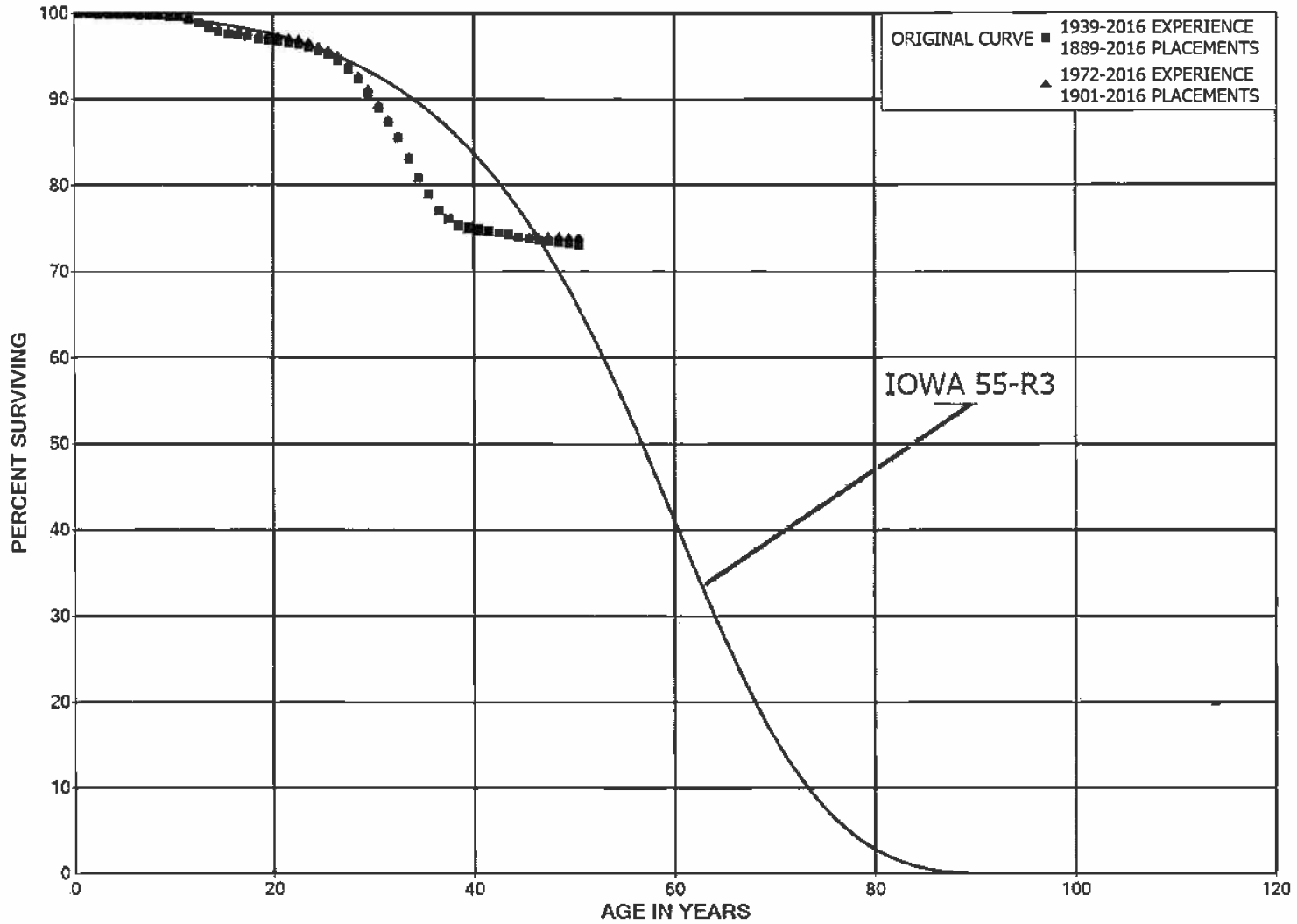
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2016			EXPERIENCE BAND 2000-2016		
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	23,225,985		0.0000	1.0000	100.00
0.5	22,833,262		0.0000	1.0000	100.00
1.5	22,460,821		0.0000	1.0000	100.00
2.5	22,153,884		0.0000	1.0000	100.00
3.5	22,153,884		0.0000	1.0000	100.00
4.5	13,657,760		0.0000	1.0000	100.00
5.5	2,691,098		0.0000	1.0000	100.00
6.5	1,866,230		0.0000	1.0000	100.00
7.5	1,445,446		0.0000	1.0000	100.00
8.5	959,960		0.0000	1.0000	100.00
9.5	852,549		0.0000	1.0000	100.00
10.5	852,549		0.0000	1.0000	100.00
11.5	683,513		0.0000	1.0000	100.00
12.5	575,687		0.0000	1.0000	100.00
13.5	575,173		0.0000	1.0000	100.00
14.5	575,173		0.0000	1.0000	100.00
15.5	296,427		0.0000	1.0000	100.00
16.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1939-2016		
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	38,007,951	1,375	0.0000	1.0000	100.00
0.5	36,692,366	16,816	0.0005	0.9995	100.00
1.5	35,355,716	25,396	0.0007	0.9993	99.95
2.5	34,133,870	10,075	0.0003	0.9997	99.88
3.5	33,139,968	11,878	0.0004	0.9996	99.85
4.5	31,507,823	2,338	0.0001	0.9999	99.81
5.5	29,969,861	15,595	0.0005	0.9995	99.81
6.5	28,546,568	6,767	0.0002	0.9998	99.75
7.5	26,712,553	5,968	0.0002	0.9998	99.73
8.5	25,316,925	17,885	0.0007	0.9993	99.71
9.5	22,386,998	5,911	0.0003	0.9997	99.64
10.5	22,206,967	81,585	0.0037	0.9963	99.61
11.5	21,388,041	84,118	0.0039	0.9961	99.25
12.5	20,261,965	118,009	0.0058	0.9942	98.86
13.5	19,072,089	89,239	0.0047	0.9953	98.28
14.5	18,004,681	44,604	0.0025	0.9975	97.82
15.5	16,955,589	20,322	0.0012	0.9988	97.58
16.5	15,804,461	28,914	0.0018	0.9982	97.46
17.5	15,269,166	50,053	0.0033	0.9967	97.28
18.5	14,616,237	19,942	0.0014	0.9986	96.96
19.5	13,883,663	22,028	0.0016	0.9984	96.83
20.5	13,113,042	20,046	0.0015	0.9985	96.68
21.5	12,437,520	21,610	0.0017	0.9983	96.53
22.5	11,670,698	39,237	0.0034	0.9966	96.36
23.5	10,986,161	44,883	0.0041	0.9959	96.04
24.5	10,178,815	44,649	0.0044	0.9956	95.65
25.5	9,435,528	69,466	0.0074	0.9926	95.23
26.5	8,586,623	88,459	0.0103	0.9897	94.52
27.5	7,730,611	103,824	0.0134	0.9866	93.55
28.5	6,953,848	115,472	0.0166	0.9834	92.29
29.5	6,265,572	126,717	0.0202	0.9798	90.76
30.5	5,610,522	104,173	0.0186	0.9814	88.93
31.5	5,051,104	103,451	0.0205	0.9795	87.28
32.5	4,509,172	125,524	0.0278	0.9722	85.49
33.5	4,022,568	109,756	0.0273	0.9727	83.11
34.5	3,604,111	86,669	0.0240	0.9760	80.84
35.5	3,122,007	70,663	0.0226	0.9774	78.90
36.5	2,755,539	32,826	0.0119	0.9881	77.11
37.5	2,607,725	24,070	0.0092	0.9908	76.19
38.5	2,545,469	10,606	0.0042	0.9958	75.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,486,624	8,818	0.0035	0.9965	75.17
40.5	2,435,050	6,832	0.0028	0.9972	74.91
41.5	2,405,902	7,881	0.0033	0.9967	74.70
42.5	2,385,766	7,024	0.0029	0.9971	74.45
43.5	2,304,276	9,056	0.0039	0.9961	74.23
44.5	2,217,199	4,061	0.0018	0.9982	73.94
45.5	2,085,536	4,684	0.0022	0.9978	73.81
46.5	1,966,612	3,652	0.0019	0.9981	73.64
47.5	1,801,047	2,898	0.0016	0.9984	73.50
48.5	1,627,062	3,333	0.0020	0.9980	73.39
49.5	1,490,524	3,331	0.0022	0.9978	73.24
50.5	1,342,546	5,988	0.0045	0.9955	73.07
51.5	1,180,356	2,065	0.0017	0.9983	72.75
52.5	1,060,564	1,903	0.0018	0.9982	72.62
53.5	992,996	966	0.0010	0.9990	72.49
54.5	930,341	535	0.0006	0.9994	72.42
55.5	886,671	662	0.0007	0.9993	72.38
56.5	836,220	269	0.0003	0.9997	72.32
57.5	767,611	472	0.0006	0.9994	72.30
58.5	710,234	120	0.0002	0.9998	72.25
59.5	666,126	422	0.0006	0.9994	72.24
60.5	617,837	43,389	0.0702	0.9298	72.20
61.5	529,067	29,739	0.0562	0.9438	67.13
62.5	463,159	6,412	0.0138	0.9862	63.35
63.5	418,221	4,513	0.0108	0.9892	62.48
64.5	381,479	2,952	0.0077	0.9923	61.80
65.5	347,576	5,148	0.0148	0.9852	61.32
66.5	306,900	1,397	0.0046	0.9954	60.42
67.5	274,919	15,733	0.0572	0.9428	60.14
68.5	235,473	13,356	0.0567	0.9433	56.70
69.5	203,433	30,526	0.1501	0.8499	53.48
70.5	160,064	22,164	0.1385	0.8615	45.46
71.5	132,599	26,463	0.1996	0.8004	39.16
72.5	102,082	35,712	0.3498	0.6502	31.35
73.5	62,276	884	0.0142	0.9858	20.38
74.5	52,633	2,673	0.0508	0.9492	20.09
75.5	38,247	1,302	0.0340	0.9660	19.07
76.5	28,693	252	0.0088	0.9912	18.42
77.5	19,049	218	0.0114	0.9886	18.26
78.5	6,109	141	0.0231	0.9769	18.05
79.5					17.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1972-2016		
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	35,892,107	1,375	0.0000	1.0000	100.00
0.5	34,653,065	13,746	0.0004	0.9996	100.00
1.5	33,422,893	25,295	0.0008	0.9992	99.96
2.5	32,322,198	9,724	0.0003	0.9997	99.88
3.5	31,454,646	11,500	0.0004	0.9996	99.85
4.5	29,959,291	2,147	0.0001	0.9999	99.81
5.5	28,586,309	15,309	0.0005	0.9995	99.81
6.5	27,347,506	6,725	0.0002	0.9998	99.75
7.5	25,646,387	5,909	0.0002	0.9998	99.73
8.5	24,318,118	17,848	0.0007	0.9993	99.71
9.5	21,438,187	5,852	0.0003	0.9997	99.63
10.5	21,296,855	81,114	0.0038	0.9962	99.61
11.5	20,532,103	83,989	0.0041	0.9959	99.23
12.5	19,478,733	102,192	0.0052	0.9948	98.82
13.5	18,362,381	53,444	0.0029	0.9971	98.30
14.5	17,375,761	33,222	0.0019	0.9981	98.02
15.5	16,377,725	14,924	0.0009	0.9991	97.83
16.5	15,277,241	19,395	0.0013	0.9987	97.74
17.5	14,787,779	34,077	0.0023	0.9977	97.62
18.5	14,187,574	15,527	0.0011	0.9989	97.39
19.5	13,492,700	21,373	0.0016	0.9984	97.28
20.5	12,755,683	18,679	0.0015	0.9985	97.13
21.5	12,124,154	21,243	0.0018	0.9982	96.99
22.5	11,387,251	38,230	0.0034	0.9966	96.82
23.5	10,726,802	44,612	0.0042	0.9958	96.49
24.5	9,936,756	44,349	0.0045	0.9955	96.09
25.5	9,203,859	69,407	0.0075	0.9925	95.66
26.5	8,355,424	87,974	0.0105	0.9895	94.94
27.5	7,498,305	102,928	0.0137	0.9863	93.94
28.5	6,718,749	114,998	0.0171	0.9829	92.65
29.5	6,009,470	126,422	0.0210	0.9790	91.07
30.5	5,363,397	102,024	0.0190	0.9810	89.15
31.5	4,814,069	99,313	0.0206	0.9794	87.45
32.5	4,303,180	125,342	0.0291	0.9709	85.65
33.5	3,827,105	109,688	0.0287	0.9713	83.16
34.5	3,409,613	86,602	0.0254	0.9746	80.77
35.5	2,928,773	70,478	0.0241	0.9759	78.72
36.5	2,555,139	32,726	0.0128	0.9872	76.83
37.5	2,403,607	23,823	0.0099	0.9901	75.84
38.5	2,334,294	10,158	0.0044	0.9956	75.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

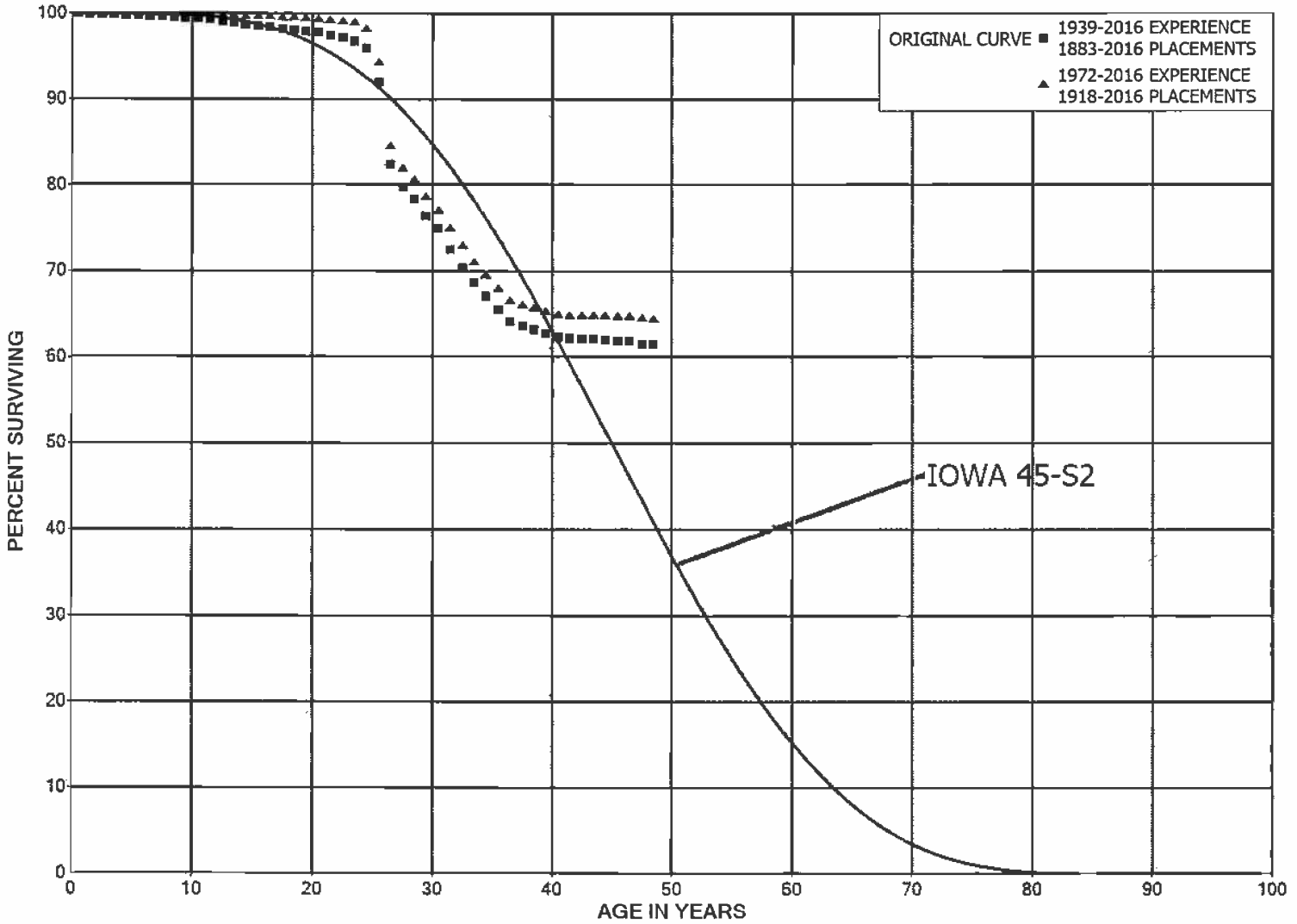
ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1972-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,274,006	7,494	0.0033	0.9967	74.76	
40.5	2,224,621	4,189	0.0019	0.9981	74.52	
41.5	2,205,398	3,842	0.0017	0.9983	74.38	
42.5	2,202,742	3,174	0.0014	0.9986	74.25	
43.5	2,135,896	4,961	0.0023	0.9977	74.14	
44.5	2,055,522	574	0.0003	0.9997	73.97	
45.5	1,933,799	966	0.0005	0.9995	73.95	
46.5	1,791,395	210	0.0001	0.9999	73.91	
47.5	1,633,747	225	0.0001	0.9999	73.90	
48.5	1,465,097	704	0.0005	0.9995	73.89	
49.5	1,333,649	461	0.0003	0.9997	73.86	
50.5	1,189,415	2,158	0.0018	0.9982	73.83	
51.5	1,031,580	909	0.0009	0.9991	73.70	
52.5	913,015	679	0.0007	0.9993	73.63	
53.5	846,654	397	0.0005	0.9995	73.58	
54.5	786,217	267	0.0003	0.9997	73.54	
55.5	746,150	388	0.0005	0.9995	73.52	
56.5	700,539	170	0.0002	0.9998	73.48	
57.5	636,558	412	0.0006	0.9994	73.46	
58.5	583,179		0.0000	1.0000	73.41	
59.5	542,697	335	0.0006	0.9994	73.41	
60.5	497,808	43,315	0.0870	0.9130	73.37	
61.5	413,371	29,647	0.0717	0.9283	66.98	
62.5	351,664	6,275	0.0178	0.9822	62.18	
63.5	312,706	4,509	0.0144	0.9856	61.07	
64.5	280,771	2,913	0.0104	0.9896	60.19	
65.5	250,911	5,120	0.0204	0.9796	59.57	
66.5	214,597	1,372	0.0064	0.9936	58.35	
67.5	188,711	771	0.0041	0.9959	57.98	
68.5	168,781	5,774	0.0342	0.9658	57.74	
69.5	155,054	12,169	0.0785	0.9215	55.77	
70.5	131,905	15,845	0.1201	0.8799	51.39	
71.5	110,759	20,903	0.1887	0.8113	45.22	
72.5	85,803	19,668	0.2292	0.7708	36.68	
73.5	62,171	778	0.0125	0.9875	28.27	
74.5	52,633	2,673	0.0508	0.9492	27.92	
75.5	38,247	1,302	0.0340	0.9660	26.50	
76.5	28,693	252	0.0088	0.9912	25.60	
77.5	19,049	218	0.0114	0.9886	25.38	
78.5	6,109	141	0.0231	0.9769	25.09	
79.5					24.51	



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,740,633	1,022	0.0001	0.9999	100.00	
0.5	11,228,744	12,798	0.0011	0.9989	99.99	
1.5	10,685,793	3,031	0.0003	0.9997	99.88	
2.5	10,066,372	6,093	0.0006	0.9994	99.85	
3.5	9,569,880	3,593	0.0004	0.9996	99.79	
4.5	8,896,678	5,960	0.0007	0.9993	99.75	
5.5	8,198,520	2,584	0.0003	0.9997	99.68	
6.5	7,582,910	4,472	0.0006	0.9994	99.65	
7.5	6,797,982	6,143	0.0009	0.9991	99.59	
8.5	6,249,577	6,366	0.0010	0.9990	99.50	
9.5	5,396,449	1,514	0.0003	0.9997	99.40	
10.5	4,978,329	4,880	0.0010	0.9990	99.37	
11.5	4,261,490	10,705	0.0025	0.9975	99.28	
12.5	3,362,469	7,478	0.0022	0.9978	99.03	
13.5	2,819,498	4,556	0.0016	0.9984	98.81	
14.5	2,441,422	3,516	0.0014	0.9986	98.65	
15.5	2,376,326	3,371	0.0014	0.9986	98.51	
16.5	2,196,681	4,474	0.0020	0.9980	98.37	
17.5	2,176,899	2,612	0.0012	0.9988	98.17	
18.5	2,142,248	4,368	0.0020	0.9980	98.05	
19.5	2,041,759	3,446	0.0017	0.9983	97.85	
20.5	1,953,750	5,079	0.0026	0.9974	97.68	
21.5	1,870,012	5,676	0.0030	0.9970	97.43	
22.5	1,791,105	7,261	0.0041	0.9959	97.13	
23.5	1,724,001	14,949	0.0087	0.9913	96.74	
24.5	1,624,292	67,311	0.0414	0.9586	95.90	
25.5	1,479,212	153,652	0.1039	0.8961	91.93	
26.5	1,233,308	39,645	0.0321	0.9679	82.38	
27.5	1,099,345	18,218	0.0166	0.9834	79.73	
28.5	993,319	24,940	0.0251	0.9749	78.41	
29.5	901,803	17,989	0.0199	0.9801	76.44	
30.5	817,457	25,856	0.0316	0.9684	74.92	
31.5	740,431	22,254	0.0301	0.9699	72.55	
32.5	668,209	17,036	0.0255	0.9745	70.37	
33.5	605,319	13,693	0.0226	0.9774	68.57	
34.5	547,037	12,341	0.0226	0.9774	67.02	
35.5	487,414	10,806	0.0222	0.9778	65.51	
36.5	446,060	3,409	0.0076	0.9924	64.06	
37.5	427,983	2,358	0.0055	0.9945	63.57	
38.5	420,108	3,540	0.0084	0.9916	63.22	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
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	412,194	2,608	0.0063	0.9937	62.68	
40.5	405,616	720	0.0018	0.9982	62.29	
41.5	403,649	534	0.0013	0.9987	62.18	
42.5	400,615	350	0.0009	0.9991	62.09	
43.5	377,975	525	0.0014	0.9986	62.04	
44.5	352,948	572	0.0016	0.9984	61.95	
45.5	308,832	285	0.0009	0.9991	61.85	
46.5	256,717	1,179	0.0046	0.9954	61.80	
47.5	208,391	198	0.0010	0.9990	61.51	
48.5	157,042	164	0.0010	0.9990	61.45	
49.5	117,259	130	0.0011	0.9989	61.39	
50.5	66,127	381	0.0058	0.9942	61.32	
51.5	45,868	405	0.0088	0.9912	60.97	
52.5	30,621	860	0.0281	0.9719	60.43	
53.5	18,568	388	0.0209	0.9791	58.73	
54.5	11,318	374	0.0330	0.9670	57.50	
55.5	10,045	391	0.0389	0.9611	55.60	
56.5	9,300	164	0.0176	0.9824	53.44	
57.5	9,136	301	0.0329	0.9671	52.50	
58.5	8,130	197	0.0243	0.9757	50.77	
59.5	7,442	197	0.0265	0.9735	49.54	
60.5	7,215	61	0.0084	0.9916	48.23	
61.5	6,707	239	0.0356	0.9644	47.82	
62.5	6,468	292	0.0451	0.9549	46.12	
63.5	6,066	396	0.0652	0.9348	44.04	
64.5	5,670	259	0.0457	0.9543	41.16	
65.5	5,411	276	0.0509	0.9491	39.28	
66.5	5,136	170	0.0332	0.9668	37.28	
67.5	4,888	1,074	0.2197	0.7803	36.05	
68.5	3,814	376	0.0986	0.9014	28.13	
69.5	3,438	84	0.0244	0.9756	25.36	
70.5	3,354	588	0.1753	0.8247	24.74	
71.5	2,766	41	0.0150	0.9850	20.40	
72.5	2,701		0.0000	1.0000	20.09	
73.5	2,701	460	0.1702	0.8298	20.09	
74.5	2,241	194	0.0866	0.9134	16.67	
75.5	2,023		0.0000	1.0000	15.23	
76.5	2,023	770	0.3803	0.6197	15.23	
77.5	1,176	465	0.3956	0.6044	9.44	
78.5	696	48	0.0690	0.9310	5.70	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2016			EXPERIENCE BAND 1939-2016			
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	648	135	0.2085	0.7915	5.31	
80.5	513	75	0.1460	0.8540	4.20	
81.5	438	121	0.2753	0.7247	3.59	
82.5	317	61	0.1926	0.8074	2.60	
83.5	256	130	0.5075	0.4925	2.10	
84.5	126	13	0.1031	0.8969	1.03	
85.5	113		0.0000	1.0000	0.93	
86.5	113		0.0000	1.0000	0.93	
87.5	113		0.0000	1.0000	0.93	
88.5	113		0.0000	1.0000	0.93	
89.5	113		0.0000	1.0000	0.93	
90.5	113		0.0000	1.0000	0.93	
91.5	113		0.0000	1.0000	0.93	
92.5	113		0.0000	1.0000	0.93	
93.5	113		0.0000	1.0000	0.93	
94.5	113		0.0000	1.0000	0.93	
95.5	113		0.0000	1.0000	0.93	
96.5	113		0.0000	1.0000	0.93	
97.5	113		0.0000	1.0000	0.93	
98.5					0.93	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,192,907	20	0.0000	1.0000	100.00
0.5	10,693,240	14	0.0000	1.0000	100.00
1.5	10,200,638		0.0000	1.0000	100.00
2.5	9,606,417	2,322	0.0002	0.9998	100.00
3.5	9,148,387	852	0.0001	0.9999	99.98
4.5	8,499,172	2,886	0.0003	0.9997	99.97
5.5	7,852,255		0.0000	1.0000	99.93
6.5	7,275,037	148	0.0000	1.0000	99.93
7.5	6,539,309	3,835	0.0006	0.9994	99.93
8.5	6,014,361	4,610	0.0008	0.9992	99.87
9.5	5,184,646		0.0000	1.0000	99.80
10.5	4,780,294	1,790	0.0004	0.9996	99.80
11.5	4,084,925	6,021	0.0015	0.9985	99.76
12.5	3,200,220	1,423	0.0004	0.9996	99.61
13.5	2,670,866	756	0.0003	0.9997	99.57
14.5	2,311,985	730	0.0003	0.9997	99.54
15.5	2,264,266	1,101	0.0005	0.9995	99.51
16.5	2,103,850	688	0.0003	0.9997	99.46
17.5	2,096,357	769	0.0004	0.9996	99.43
18.5	2,073,501	2,744	0.0013	0.9987	99.39
19.5	1,980,264	2,333	0.0012	0.9988	99.26
20.5	1,902,337	1,569	0.0008	0.9992	99.14
21.5	1,832,561	1,245	0.0007	0.9993	99.06
22.5	1,764,671	3,551	0.0020	0.9980	98.99
23.5	1,701,690	11,980	0.0070	0.9930	98.79
24.5	1,607,302	65,130	0.0405	0.9595	98.10
25.5	1,465,316	150,784	0.1029	0.8971	94.12
26.5	1,221,993	38,274	0.0313	0.9687	84.44
27.5	1,088,310	17,508	0.0161	0.9839	81.79
28.5	981,692	24,286	0.0247	0.9753	80.48
29.5	885,347	17,456	0.0197	0.9803	78.49
30.5	802,318	21,717	0.0271	0.9729	76.94
31.5	730,353	19,839	0.0272	0.9728	74.86
32.5	660,640	16,703	0.0253	0.9747	72.82
33.5	597,847	13,244	0.0222	0.9778	70.98
34.5	539,653	12,173	0.0226	0.9774	69.41
35.5	479,969	10,486	0.0218	0.9782	67.84
36.5	438,571	3,027	0.0069	0.9931	66.36
37.5	420,916	1,718	0.0041	0.9959	65.90
38.5	412,624	2,886	0.0070	0.9930	65.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
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	405,417	2,221	0.0055	0.9945	65.17
40.5	399,134	410	0.0010	0.9990	64.82
41.5	396,621	105	0.0003	0.9997	64.75
42.5	394,077	54	0.0001	0.9999	64.73
43.5	371,745	156	0.0004	0.9996	64.73
44.5	346,331	346	0.0010	0.9990	64.70
45.5	302,249	117	0.0004	0.9996	64.63
46.5	250,302	1,016	0.0041	0.9959	64.61
47.5	201,521	109	0.0005	0.9995	64.35
48.5	149,249	97	0.0006	0.9994	64.31
49.5	109,452	70	0.0006	0.9994	64.27
50.5	58,461	87	0.0015	0.9985	64.23
51.5	38,261	178	0.0047	0.9953	64.13
52.5	22,010	203	0.0092	0.9908	63.83
53.5	10,587	71	0.0067	0.9933	63.24
54.5	3,416	62	0.0182	0.9818	62.82
55.5	2,428	177	0.0730	0.9270	61.68
56.5	1,896		0.0000	1.0000	57.18
57.5	1,896		0.0000	1.0000	57.18
58.5	1,192		0.0000	1.0000	57.18
59.5	701		0.0000	1.0000	57.18
60.5	701		0.0000	1.0000	57.18
61.5	268		0.0000	1.0000	57.18
62.5	268		0.0000	1.0000	57.18
63.5	268		0.0000	1.0000	57.18
64.5	268		0.0000	1.0000	57.18
65.5	268		0.0000	1.0000	57.18
66.5	268		0.0000	1.0000	57.18
67.5	191		0.0000	1.0000	57.18
68.5	191		0.0000	1.0000	57.18
69.5	191		0.0000	1.0000	57.18
70.5	191		0.0000	1.0000	57.18
71.5	191		0.0000	1.0000	57.18
72.5	191		0.0000	1.0000	57.18
73.5	191		0.0000	1.0000	57.18
74.5	191		0.0000	1.0000	57.18
75.5	191		0.0000	1.0000	57.18
76.5	191		0.0000	1.0000	57.18
77.5	113		0.0000	1.0000	57.18
78.5	113		0.0000	1.0000	57.18

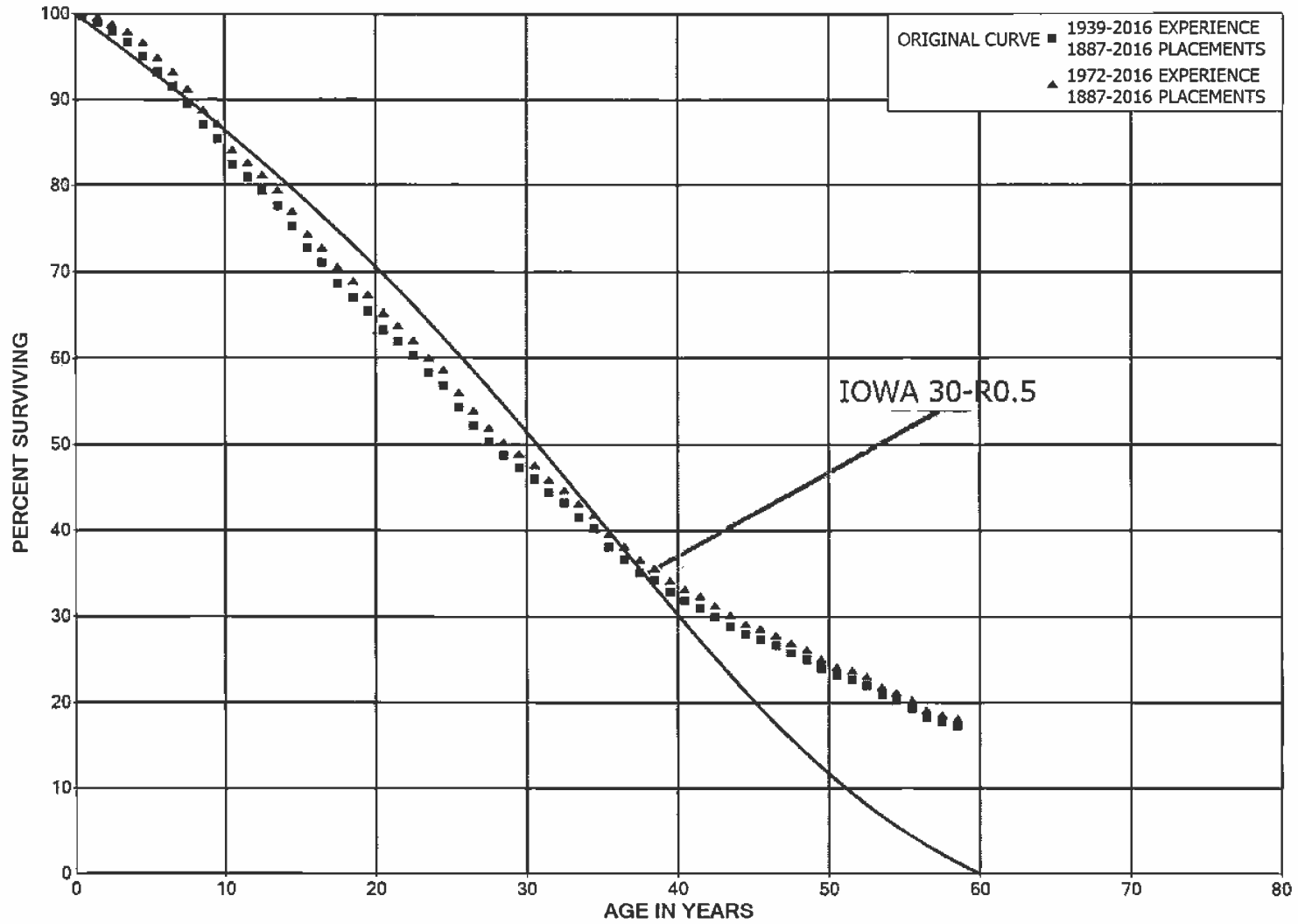
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2016			EXPERIENCE BAND 1972-2016		
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	113		0.0000	1.0000	57.18
80.5	113		0.0000	1.0000	57.18
81.5	113		0.0000	1.0000	57.18
82.5	113		0.0000	1.0000	57.18
83.5	113		0.0000	1.0000	57.18
84.5	113		0.0000	1.0000	57.18
85.5	113		0.0000	1.0000	57.18
86.5	113		0.0000	1.0000	57.18
87.5	113		0.0000	1.0000	57.18
88.5	113		0.0000	1.0000	57.18
89.5	113		0.0000	1.0000	57.18
90.5	113		0.0000	1.0000	57.18
91.5	113		0.0000	1.0000	57.18
92.5	113		0.0000	1.0000	57.18
93.5	113		0.0000	1.0000	57.18
94.5	113		0.0000	1.0000	57.18
95.5	113		0.0000	1.0000	57.18
96.5	113		0.0000	1.0000	57.18
97.5	113		0.0000	1.0000	57.18
98.5					57.18

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,539,721	31,466	0.0027	0.9973	100.00
0.5	10,951,792	88,562	0.0081	0.9919	99.73
1.5	10,647,615	108,546	0.0102	0.9898	98.92
2.5	10,407,161	135,057	0.0130	0.9870	97.91
3.5	10,051,349	163,044	0.0162	0.9838	96.64
4.5	9,734,012	188,970	0.0194	0.9806	95.07
5.5	9,406,695	174,043	0.0185	0.9815	93.23
6.5	9,032,029	192,703	0.0213	0.9787	91.50
7.5	8,716,446	240,456	0.0276	0.9724	89.55
8.5	8,266,163	161,927	0.0196	0.9804	87.08
9.5	7,871,239	270,251	0.0343	0.9657	85.38
10.5	7,456,708	139,522	0.0187	0.9813	82.44
11.5	7,267,776	133,835	0.0184	0.9816	80.90
12.5	7,131,460	159,286	0.0223	0.9777	79.41
13.5	6,467,641	196,824	0.0304	0.9696	77.64
14.5	5,982,528	205,610	0.0344	0.9656	75.27
15.5	5,764,654	132,131	0.0229	0.9771	72.69
16.5	5,474,368	186,057	0.0340	0.9660	71.02
17.5	5,232,656	126,486	0.0242	0.9758	68.61
18.5	4,967,607	111,646	0.0225	0.9775	66.95
19.5	4,742,396	152,907	0.0322	0.9678	65.44
20.5	4,406,715	99,093	0.0225	0.9775	63.33
21.5	4,180,081	113,126	0.0271	0.9729	61.91
22.5	3,889,726	129,452	0.0333	0.9667	60.24
23.5	3,643,701	88,501	0.0243	0.9757	58.23
24.5	3,464,782	155,685	0.0449	0.9551	56.82
25.5	3,194,520	123,556	0.0387	0.9613	54.26
26.5	3,002,175	107,387	0.0358	0.9642	52.16
27.5	2,822,094	90,290	0.0320	0.9680	50.30
28.5	2,674,650	77,235	0.0289	0.9711	48.69
29.5	2,581,718	73,908	0.0286	0.9714	47.28
30.5	2,422,264	83,678	0.0345	0.9655	45.93
31.5	2,295,703	62,323	0.0271	0.9729	44.34
32.5	2,201,060	83,365	0.0379	0.9621	43.14
33.5	2,044,968	63,799	0.0312	0.9688	41.51
34.5	1,870,907	99,788	0.0533	0.9467	40.21
35.5	1,655,165	64,193	0.0388	0.9612	38.07
36.5	1,518,298	63,568	0.0419	0.9581	36.59
37.5	1,419,287	36,192	0.0255	0.9745	35.06
38.5	1,371,998	55,489	0.0404	0.9596	34.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016			
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	1,313,906	39,177	0.0298	0.9702	32.78	
40.5	1,273,913	32,403	0.0254	0.9746	31.80	
41.5	1,216,133	40,247	0.0331	0.9669	31.00	
42.5	1,148,879	44,040	0.0383	0.9617	29.97	
43.5	1,059,203	34,051	0.0321	0.9679	28.82	
44.5	938,012	19,355	0.0206	0.9794	27.89	
45.5	810,691	22,125	0.0273	0.9727	27.32	
46.5	737,090	22,022	0.0299	0.9701	26.57	
47.5	661,230	21,214	0.0321	0.9679	25.78	
48.5	586,003	23,852	0.0407	0.9593	24.95	
49.5	501,510	16,854	0.0336	0.9664	23.94	
50.5	456,583	9,856	0.0216	0.9784	23.13	
51.5	410,821	11,739	0.0286	0.9714	22.63	
52.5	366,807	19,991	0.0545	0.9455	21.99	
53.5	307,945	8,391	0.0272	0.9728	20.79	
54.5	286,190	12,884	0.0450	0.9550	20.22	
55.5	238,543	13,002	0.0545	0.9455	19.31	
56.5	193,893	5,762	0.0297	0.9703	18.26	
57.5	164,132	3,896	0.0237	0.9763	17.72	
58.5	132,527	4,724	0.0356	0.9644	17.30	
59.5	99,724	1,717	0.0172	0.9828	16.68	
60.5	75,548	2,595	0.0344	0.9656	16.39	
61.5	48,326	1,375	0.0284	0.9716	15.83	
62.5	33,026	2,071	0.0627	0.9373	15.38	
63.5	26,387		0.0000	1.0000	14.41	
64.5	22,300	413	0.0185	0.9815	14.41	
65.5	17,050	133	0.0078	0.9922	14.15	
66.5	14,957	141	0.0095	0.9905	14.04	
67.5	14,815		0.0000	1.0000	13.90	
68.5	13,308		0.0000	1.0000	13.90	
69.5	12,492	694	0.0556	0.9444	13.90	
70.5	11,740	83	0.0071	0.9929	13.13	
71.5	11,035	488	0.0442	0.9558	13.04	
72.5	9,631	50	0.0052	0.9948	12.46	
73.5	5,356		0.0000	1.0000	12.40	
74.5	4,687		0.0000	1.0000	12.40	
75.5	4,364	17	0.0039	0.9961	12.40	
76.5	4,347	86	0.0199	0.9801	12.35	
77.5	3,992	12	0.0030	0.9970	12.10	
78.5	3,764	76	0.0201	0.9799	12.07	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
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	2,571		0.0000	1.0000	11.82
80.5	2,571	46	0.0179	0.9821	11.82
81.5	2,405	62	0.0259	0.9741	11.61
82.5	2,331	99	0.0427	0.9573	11.31
83.5	1,974	118	0.0600	0.9400	10.83
84.5	1,856		0.0000	1.0000	10.18
85.5	1,848	58	0.0314	0.9686	10.18
86.5	1,014		0.0000	1.0000	9.86
87.5	260		0.0000	1.0000	9.86
88.5	151		0.0000	1.0000	9.86
89.5	151		0.0000	1.0000	9.86
90.5	151		0.0000	1.0000	9.86
91.5	151	53	0.3505	0.6495	9.86
92.5	98		0.0000	1.0000	6.40
93.5	98		0.0000	1.0000	6.40
94.5	87		0.0000	1.0000	6.40
95.5	87		0.0000	1.0000	6.40
96.5	87		0.0000	1.0000	6.40
97.5	87		0.0000	1.0000	6.40
98.5	87		0.0000	1.0000	6.40
99.5	87		0.0000	1.0000	6.40
100.5	87		0.0000	1.0000	6.40
101.5	87		0.0000	1.0000	6.40
102.5	87		0.0000	1.0000	6.40
103.5	87		0.0000	1.0000	6.40
104.5	87		0.0000	1.0000	6.40
105.5	87		0.0000	1.0000	6.40
106.5	87		0.0000	1.0000	6.40
107.5	87		0.0000	1.0000	6.40
108.5	87		0.0000	1.0000	6.40
109.5	87		0.0000	1.0000	6.40
110.5	87		0.0000	1.0000	6.40
111.5	87		0.0000	1.0000	6.40
112.5	87		0.0000	1.0000	6.40
113.5	87		0.0000	1.0000	6.40
114.5	63	15	0.2412	0.7588	6.40
115.5	48		0.0000	1.0000	4.86
116.5	48		0.0000	1.0000	4.86
117.5	48		0.0000	1.0000	4.86
118.5	48		0.0000	1.0000	4.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1939-2016		
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	48		0.0000	1.0000	4.86
120.5	48		0.0000	1.0000	4.86
121.5	48		0.0000	1.0000	4.86
122.5	48		0.0000	1.0000	4.86
123.5	24		0.0000	1.0000	4.86
124.5	24		0.0000	1.0000	4.86
125.5	24		0.0000	1.0000	4.86
126.5					4.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
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	9,181,842	4,654	0.0005	0.9995	100.00
0.5	8,972,276	47,426	0.0053	0.9947	99.95
1.5	8,775,889	66,950	0.0076	0.9924	99.42
2.5	8,701,319	80,150	0.0092	0.9908	98.66
3.5	8,483,245	109,095	0.0129	0.9871	97.75
4.5	8,379,456	155,834	0.0186	0.9814	96.50
5.5	8,097,018	141,792	0.0175	0.9825	94.70
6.5	7,801,126	162,385	0.0208	0.9792	93.04
7.5	7,585,568	211,191	0.0278	0.9722	91.11
8.5	7,275,060	121,776	0.0167	0.9833	88.57
9.5	6,945,107	248,054	0.0357	0.9643	87.09
10.5	6,643,821	114,067	0.0172	0.9828	83.98
11.5	6,581,746	116,446	0.0177	0.9823	82.54
12.5	6,538,276	140,426	0.0215	0.9785	81.08
13.5	5,964,613	184,332	0.0309	0.9691	79.33
14.5	5,562,785	193,137	0.0347	0.9653	76.88
15.5	5,427,510	113,027	0.0208	0.9792	74.21
16.5	5,218,555	166,544	0.0319	0.9681	72.67
17.5	5,029,225	117,640	0.0234	0.9766	70.35
18.5	4,789,515	105,513	0.0220	0.9780	68.70
19.5	4,598,133	145,145	0.0316	0.9684	67.19
20.5	4,298,876	96,033	0.0223	0.9777	65.07
21.5	4,089,329	108,987	0.0267	0.9733	63.61
22.5	3,799,865	125,827	0.0331	0.9669	61.92
23.5	3,556,990	80,820	0.0227	0.9773	59.87
24.5	3,388,384	152,493	0.0450	0.9550	58.51
25.5	3,120,943	121,734	0.0390	0.9610	55.88
26.5	2,933,071	104,758	0.0357	0.9643	53.70
27.5	2,758,262	89,657	0.0325	0.9675	51.78
28.5	2,623,969	71,818	0.0274	0.9726	50.10
29.5	2,536,993	69,374	0.0273	0.9727	48.72
30.5	2,383,812	82,729	0.0347	0.9653	47.39
31.5	2,259,934	58,742	0.0260	0.9740	45.75
32.5	2,169,367	77,644	0.0358	0.9642	44.56
33.5	2,024,624	62,995	0.0311	0.9689	42.96
34.5	1,851,973	97,784	0.0528	0.9472	41.63
35.5	1,638,945	61,589	0.0376	0.9624	39.43
36.5	1,507,295	63,471	0.0421	0.9579	37.95
37.5	1,408,536	35,066	0.0249	0.9751	36.35
38.5	1,366,451	55,289	0.0405	0.9595	35.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
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	1,308,600	38,938	0.0298	0.9702	34.01
40.5	1,270,672	32,311	0.0254	0.9746	33.00
41.5	1,214,126	40,117	0.0330	0.9670	32.16
42.5	1,147,194	43,975	0.0383	0.9617	31.10
43.5	1,057,939	33,927	0.0321	0.9679	29.90
44.5	936,960	19,260	0.0206	0.9794	28.95
45.5	809,762	22,044	0.0272	0.9728	28.35
46.5	736,314	22,014	0.0299	0.9701	27.58
47.5	660,429	21,214	0.0321	0.9679	26.75
48.5	585,194	23,852	0.0408	0.9592	25.89
49.5	501,357	16,839	0.0336	0.9664	24.84
50.5	456,444	9,842	0.0216	0.9784	24.00
51.5	410,687	11,730	0.0286	0.9714	23.49
52.5	366,682	19,991	0.0545	0.9455	22.82
53.5	307,852	8,352	0.0271	0.9729	21.57
54.5	286,000	12,753	0.0446	0.9554	20.99
55.5	238,504	13,002	0.0545	0.9455	20.05
56.5	193,817	5,762	0.0297	0.9703	18.96
57.5	164,059	3,896	0.0237	0.9763	18.39
58.5	132,455	4,719	0.0356	0.9644	17.96
59.5	99,657	1,717	0.0172	0.9828	17.32
60.5	75,480	2,595	0.0344	0.9656	17.02
61.5	48,258	1,375	0.0285	0.9715	16.43
62.5	32,958	2,071	0.0629	0.9371	15.97
63.5	26,296		0.0000	1.0000	14.96
64.5	22,208	413	0.0186	0.9814	14.96
65.5	16,959	133	0.0079	0.9921	14.68
66.5	14,865	141	0.0095	0.9905	14.57
67.5	14,724		0.0000	1.0000	14.43
68.5	13,216		0.0000	1.0000	14.43
69.5	12,449	694	0.0558	0.9442	14.43
70.5	11,697	83	0.0071	0.9929	13.63
71.5	11,035	488	0.0442	0.9558	13.53
72.5	9,583	50	0.0052	0.9948	12.93
73.5	5,308		0.0000	1.0000	12.86
74.5	4,639		0.0000	1.0000	12.86
75.5	4,268	17	0.0040	0.9960	12.86
76.5	4,251	86	0.0203	0.9797	12.81
77.5	3,896	12	0.0031	0.9969	12.55
78.5	3,716	76	0.0204	0.9796	12.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
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	2,523		0.0000	1.0000	12.26
80.5	2,523	46	0.0182	0.9818	12.26
81.5	2,405	62	0.0259	0.9741	12.03
82.5	2,331	99	0.0427	0.9573	11.72
83.5	1,974	118	0.0600	0.9400	11.22
84.5	1,856		0.0000	1.0000	10.55
85.5	1,848	58	0.0314	0.9686	10.55
86.5	1,014		0.0000	1.0000	10.22
87.5	260		0.0000	1.0000	10.22
88.5	151		0.0000	1.0000	10.22
89.5	151		0.0000	1.0000	10.22
90.5	151		0.0000	1.0000	10.22
91.5	151	53	0.3505	0.6495	10.22
92.5	98		0.0000	1.0000	6.64
93.5	98		0.0000	1.0000	6.64
94.5	87		0.0000	1.0000	6.64
95.5	87		0.0000	1.0000	6.64
96.5	87		0.0000	1.0000	6.64
97.5	87		0.0000	1.0000	6.64
98.5	87		0.0000	1.0000	6.64
99.5	87		0.0000	1.0000	6.64
100.5	87		0.0000	1.0000	6.64
101.5	87		0.0000	1.0000	6.64
102.5	87		0.0000	1.0000	6.64
103.5	87		0.0000	1.0000	6.64
104.5	87		0.0000	1.0000	6.64
105.5	87		0.0000	1.0000	6.64
106.5	87		0.0000	1.0000	6.64
107.5	87		0.0000	1.0000	6.64
108.5	87		0.0000	1.0000	6.64
109.5	87		0.0000	1.0000	6.64
110.5	87		0.0000	1.0000	6.64
111.5	87		0.0000	1.0000	6.64
112.5	87		0.0000	1.0000	6.64
113.5	87		0.0000	1.0000	6.64
114.5	63	15	0.2412	0.7588	6.64
115.5	48		0.0000	1.0000	5.04
116.5	48		0.0000	1.0000	5.04
117.5	48		0.0000	1.0000	5.04
118.5	48		0.0000	1.0000	5.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

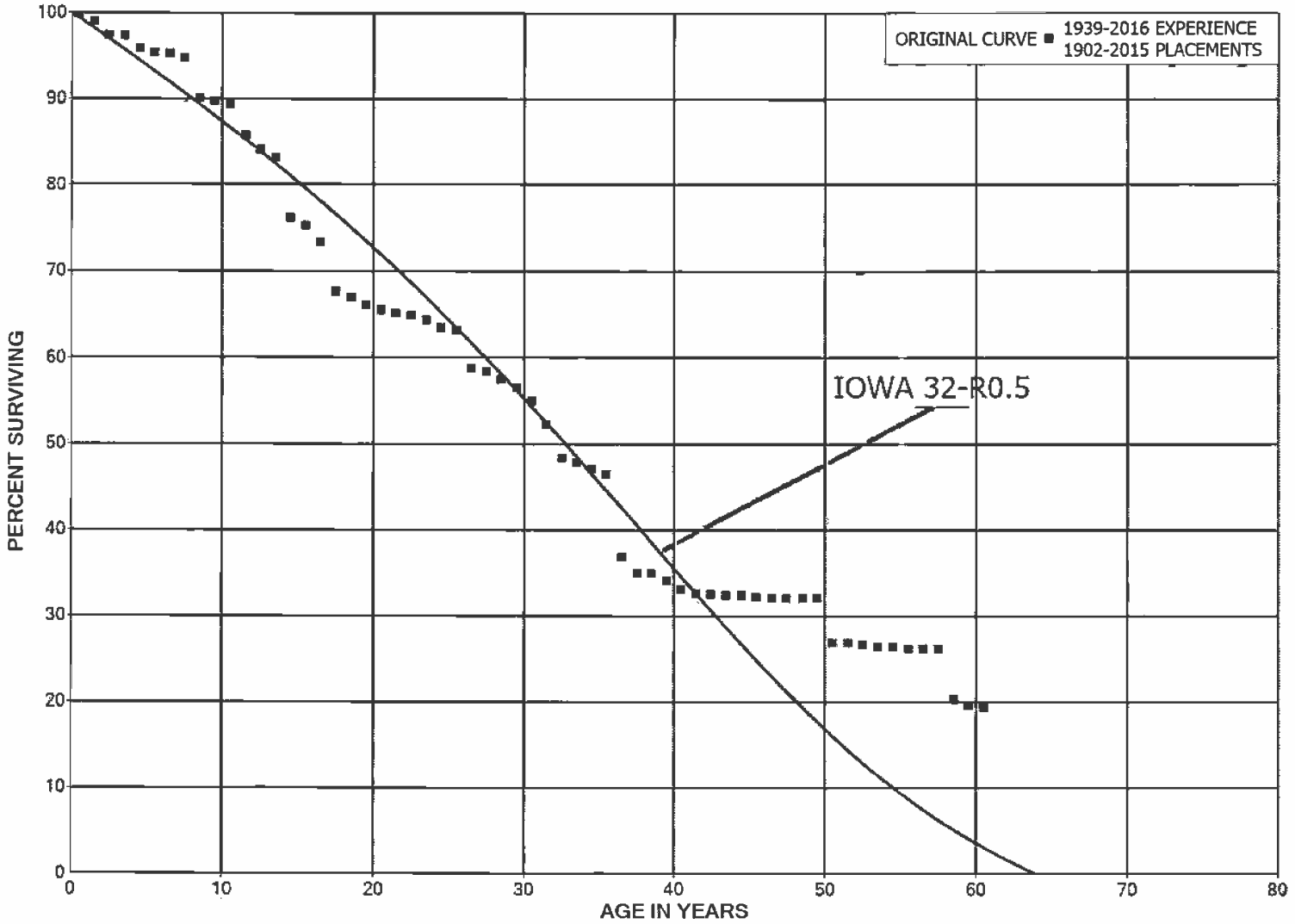
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
 THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2016			EXPERIENCE BAND 1972-2016		
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	48		0.0000	1.0000	5.04
120.5	48		0.0000	1.0000	5.04
121.5	48		0.0000	1.0000	5.04
122.5	48		0.0000	1.0000	5.04
123.5	24		0.0000	1.0000	5.04
124.5	24		0.0000	1.0000	5.04
125.5	24		0.0000	1.0000	5.04
126.5					5.04



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387 OTHER EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016			
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	314,464	569	0.0018	0.9982	100.00	
0.5	317,598	2,879	0.0091	0.9909	99.82	
1.5	324,697	5,032	0.0155	0.9845	98.91	
2.5	324,094	434	0.0013	0.9987	97.38	
3.5	323,270	4,881	0.0151	0.9849	97.25	
4.5	330,508	1,221	0.0037	0.9963	95.78	
5.5	323,572	650	0.0020	0.9980	95.43	
6.5	251,252	1,423	0.0057	0.9943	95.24	
7.5	246,883	12,163	0.0493	0.9507	94.70	
8.5	212,959	781	0.0037	0.9963	90.03	
9.5	212,258	1,039	0.0049	0.9951	89.70	
10.5	214,229	8,483	0.0396	0.9604	89.26	
11.5	206,942	4,126	0.0199	0.9801	85.73	
12.5	202,673	1,962	0.0097	0.9903	84.02	
13.5	200,457	16,985	0.0847	0.9153	83.21	
14.5	181,633	2,175	0.0120	0.9880	76.16	
15.5	177,246	4,432	0.0250	0.9750	75.24	
16.5	171,486	13,461	0.0785	0.9215	73.36	
17.5	158,072	1,443	0.0091	0.9909	67.60	
18.5	156,995	2,189	0.0139	0.9861	66.99	
19.5	154,747	1,231	0.0080	0.9920	66.05	
20.5	153,516	851	0.0055	0.9945	65.53	
21.5	151,876	547	0.0036	0.9964	65.16	
22.5	150,915	1,225	0.0081	0.9919	64.93	
23.5	150,839	2,127	0.0141	0.9859	64.40	
24.5	147,381	776	0.0053	0.9947	63.49	
25.5	146,605	9,979	0.0681	0.9319	63.16	
26.5	136,860	1,144	0.0084	0.9916	58.86	
27.5	135,604	2,124	0.0157	0.9843	58.37	
28.5	133,113	2,246	0.0169	0.9831	57.46	
29.5	130,400	3,591	0.0275	0.9725	56.49	
30.5	126,829	6,112	0.0482	0.9518	54.93	
31.5	106,161	7,792	0.0734	0.9266	52.28	
32.5	98,166	1,184	0.0121	0.9879	48.45	
33.5	95,276	1,534	0.0161	0.9839	47.86	
34.5	87,060	1,062	0.0122	0.9878	47.09	
35.5	72,254	15,093	0.2089	0.7911	46.52	
36.5	57,165	2,780	0.0486	0.9514	36.80	
37.5	54,295	33	0.0006	0.9994	35.01	
38.5	54,235	1,517	0.0280	0.9720	34.99	

COLUMBIA GAS OF PENNSYLVANIA, INC.

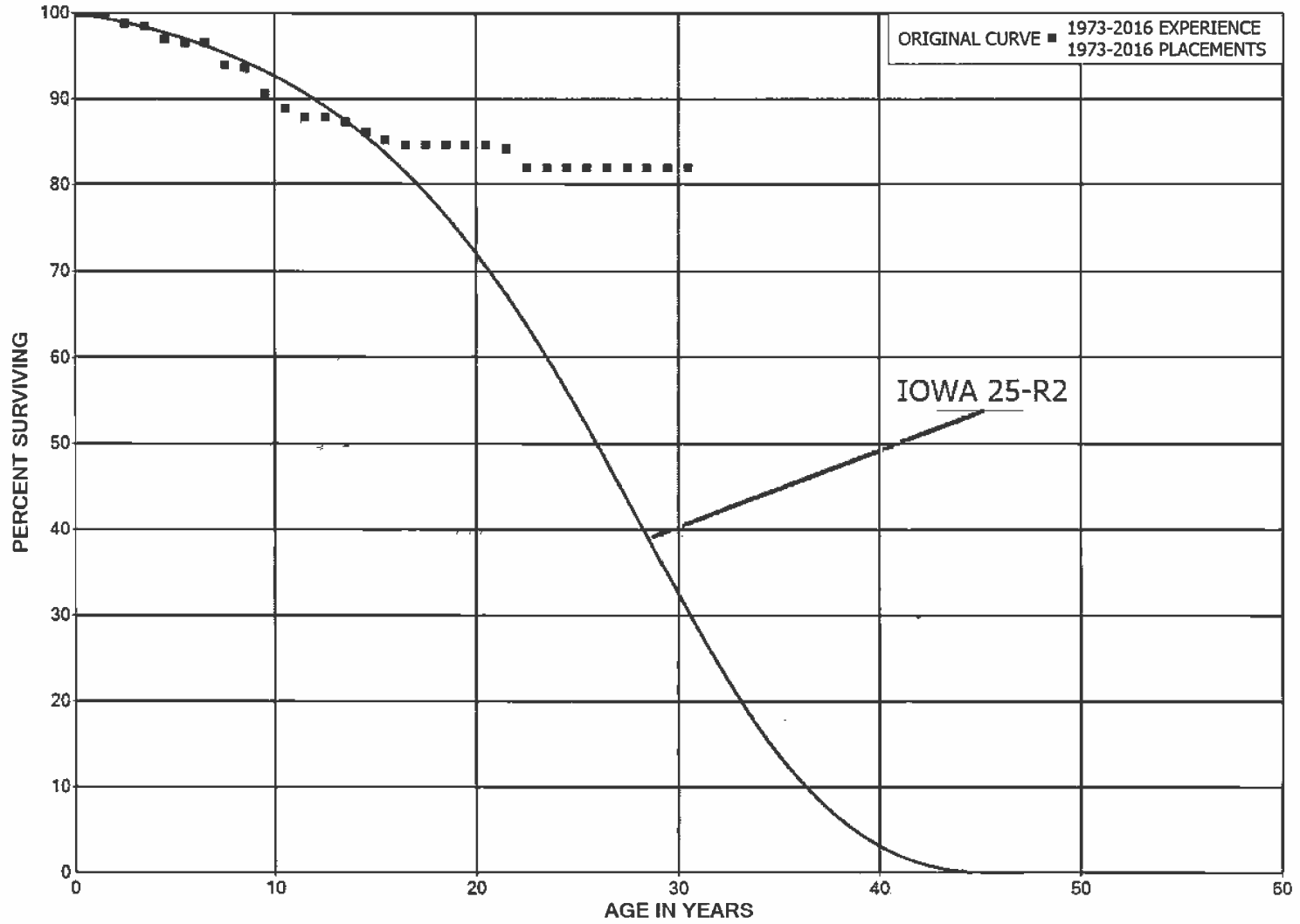
ACCOUNT 387 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2015			EXPERIENCE BAND 1939-2016			
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	52,719	1,505	0.0285	0.9715	34.01	
40.5	51,214	676	0.0132	0.9868	33.04	
41.5	50,538	217	0.0043	0.9957	32.60	
42.5	50,302	99	0.0020	0.9980	32.46	
43.5	50,092	64	0.0013	0.9987	32.40	
44.5	42,118	263	0.0062	0.9938	32.36	
45.5	41,247	67	0.0016	0.9984	32.16	
46.5	41,181	82	0.0020	0.9980	32.10	
47.5	41,099		0.0000	1.0000	32.04	
48.5	41,099		0.0000	1.0000	32.04	
49.5	40,647	6,669	0.1641	0.8359	32.04	
50.5	33,978		0.0000	1.0000	26.78	
51.5	33,978	263	0.0077	0.9923	26.78	
52.5	33,715	263	0.0078	0.9922	26.58	
53.5	33,372		0.0000	1.0000	26.37	
54.5	25,746	166	0.0065	0.9935	26.37	
55.5	25,580		0.0000	1.0000	26.20	
56.5	25,580		0.0000	1.0000	26.20	
57.5	25,391	5,748	0.2264	0.7736	26.20	
58.5	19,643	645	0.0329	0.9671	20.27	
59.5	4,623	40	0.0087	0.9913	19.60	
60.5	4,583		0.0000	1.0000	19.43	
61.5	295	11	0.0369	0.9631	19.43	
62.5	284		0.0000	1.0000	18.72	
63.5	284		0.0000	1.0000	18.72	
64.5	284	5	0.0158	0.9842	18.72	
65.5	280		0.0000	1.0000	18.42	
66.5	190	2	0.0106	0.9894	18.42	
67.5	188	12	0.0617	0.9383	18.22	
68.5	176		0.0000	1.0000	17.10	
69.5	106		0.0000	1.0000	17.10	
70.5	106		0.0000	1.0000	17.10	
71.5	106		0.0000	1.0000	17.10	
72.5	106		0.0000	1.0000	17.10	
73.5	106		0.0000	1.0000	17.10	
74.5	38		0.0000	1.0000	17.10	
75.5					17.10	



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
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	8,732,986		0.0000	1.0000	100.00
0.5	6,377,954	15,389	0.0024	0.9976	100.00
1.5	4,140,818	43,538	0.0105	0.9895	99.76
2.5	2,076,627	6,294	0.0030	0.9970	98.71
3.5	1,309,164	19,945	0.0152	0.9848	98.41
4.5	1,126,022	5,100	0.0045	0.9955	96.91
5.5	1,070,447		0.0000	1.0000	96.47
6.5	946,961	25,259	0.0267	0.9733	96.47
7.5	915,870	2,721	0.0030	0.9970	93.90
8.5	913,148	29,014	0.0318	0.9682	93.62
9.5	874,197	17,977	0.0206	0.9794	90.65
10.5	838,949	8,448	0.0101	0.9899	88.78
11.5	592,108		0.0000	1.0000	87.89
12.5	472,532	3,511	0.0074	0.9926	87.89
13.5	466,695	6,349	0.0136	0.9864	87.23
14.5	460,346	4,937	0.0107	0.9893	86.05
15.5	312,941	1,836	0.0059	0.9941	85.12
16.5	260,926		0.0000	1.0000	84.63
17.5	260,926		0.0000	1.0000	84.63
18.5	260,926		0.0000	1.0000	84.63
19.5	260,926		0.0000	1.0000	84.63
20.5	260,926	1,490	0.0057	0.9943	84.63
21.5	259,436	6,651	0.0256	0.9744	84.14
22.5	248,703		0.0000	1.0000	81.98
23.5	246,985		0.0000	1.0000	81.98
24.5	240,475		0.0000	1.0000	81.98
25.5	208,880		0.0000	1.0000	81.98
26.5	170,927		0.0000	1.0000	81.98
27.5	167,501		0.0000	1.0000	81.98
28.5	167,501		0.0000	1.0000	81.98
29.5	127,496		0.0000	1.0000	81.98
30.5	65,900		0.0000	1.0000	81.98
31.5	38,547		0.0000	1.0000	81.98
32.5	33,816		0.0000	1.0000	81.98
33.5	23,121		0.0000	1.0000	81.98
34.5	23,121		0.0000	1.0000	81.98
35.5	23,121		0.0000	1.0000	81.98
36.5	21,976		0.0000	1.0000	81.98
37.5	21,976		0.0000	1.0000	81.98
38.5	21,976		0.0000	1.0000	81.98

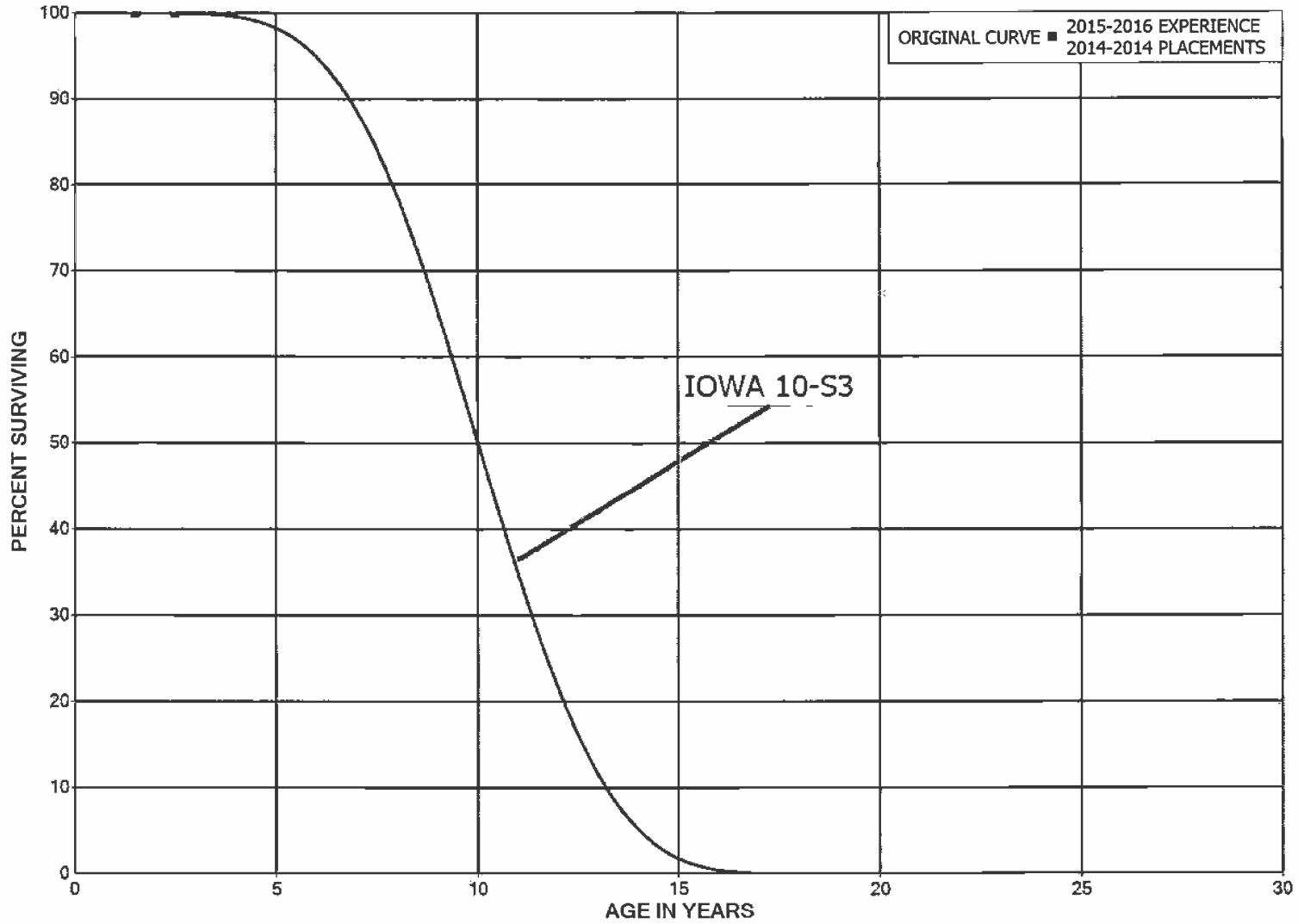
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2016			EXPERIENCE BAND 1973-2016		
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	21,976		0.0000	1.0000	81.98
40.5	15,667		0.0000	1.0000	81.98
41.5	12,478		0.0000	1.0000	81.98
42.5	917		0.0000	1.0000	81.98
43.5					81.98

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

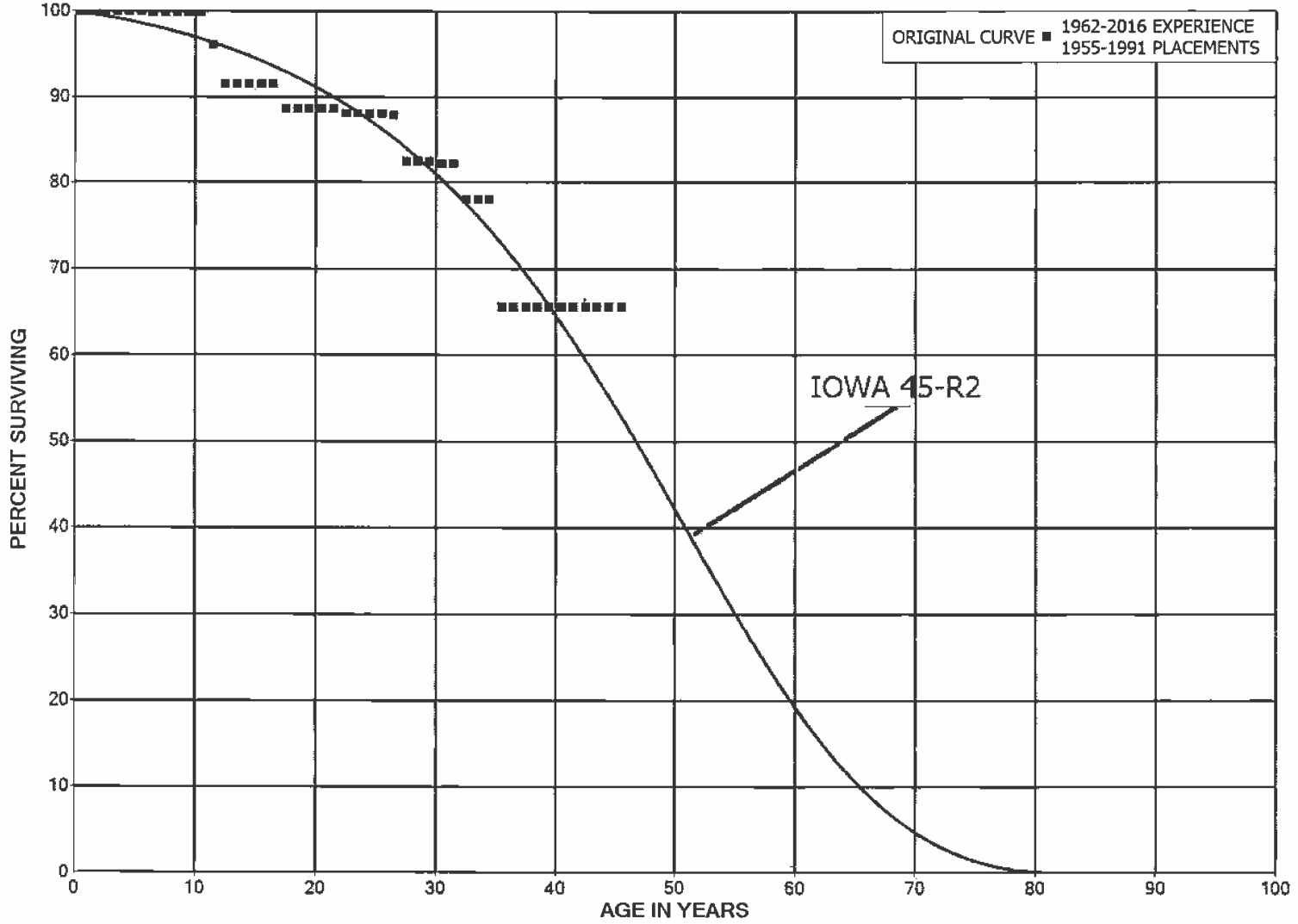
ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2014			EXPERIENCE BAND 2015-2016		
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					
0.5					
1.5	2,053,366		0.0000	1.0000	100.00
2.5					100.00



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1991		EXPERIENCE BAND 1962-2016			
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	53,278		0.0000	1.0000	100.00
0.5	53,278		0.0000	1.0000	100.00
1.5	53,278		0.0000	1.0000	100.00
2.5	55,408		0.0000	1.0000	100.00
3.5	56,248		0.0000	1.0000	100.00
4.5	63,839		0.0000	1.0000	100.00
5.5	67,451	140	0.0021	0.9979	100.00
6.5	68,481		0.0000	1.0000	99.79
7.5	68,481		0.0000	1.0000	99.79
8.5	68,481		0.0000	1.0000	99.79
9.5	68,481		0.0000	1.0000	99.79
10.5	68,481	2,559	0.0374	0.9626	99.79
11.5	65,922	3,138	0.0476	0.9524	96.06
12.5	62,784		0.0000	1.0000	91.49
13.5	62,784		0.0000	1.0000	91.49
14.5	62,784		0.0000	1.0000	91.49
15.5	62,784		0.0000	1.0000	91.49
16.5	62,784	1,982	0.0316	0.9684	91.49
17.5	60,802		0.0000	1.0000	88.60
18.5	60,802		0.0000	1.0000	88.60
19.5	60,802		0.0000	1.0000	88.60
20.5	60,802		0.0000	1.0000	88.60
21.5	60,802	368	0.0060	0.9940	88.60
22.5	60,434		0.0000	1.0000	88.07
23.5	76,736		0.0000	1.0000	88.07
24.5	121,259		0.0000	1.0000	88.07
25.5	114,381	257	0.0022	0.9978	88.07
26.5	68,781	4,164	0.0605	0.9395	87.87
27.5	55,193		0.0000	1.0000	82.55
28.5	45,764		0.0000	1.0000	82.55
29.5	38,977	189	0.0048	0.9952	82.55
30.5	38,788		0.0000	1.0000	82.15
31.5	38,788	1,918	0.0495	0.9505	82.15
32.5	33,420		0.0000	1.0000	78.09
33.5	25,548		0.0000	1.0000	78.09
34.5	25,548	4,084	0.1599	0.8401	78.09
35.5	21,464		0.0000	1.0000	65.60
36.5	21,464		0.0000	1.0000	65.60
37.5	21,464		0.0000	1.0000	65.60
38.5	21,464		0.0000	1.0000	65.60

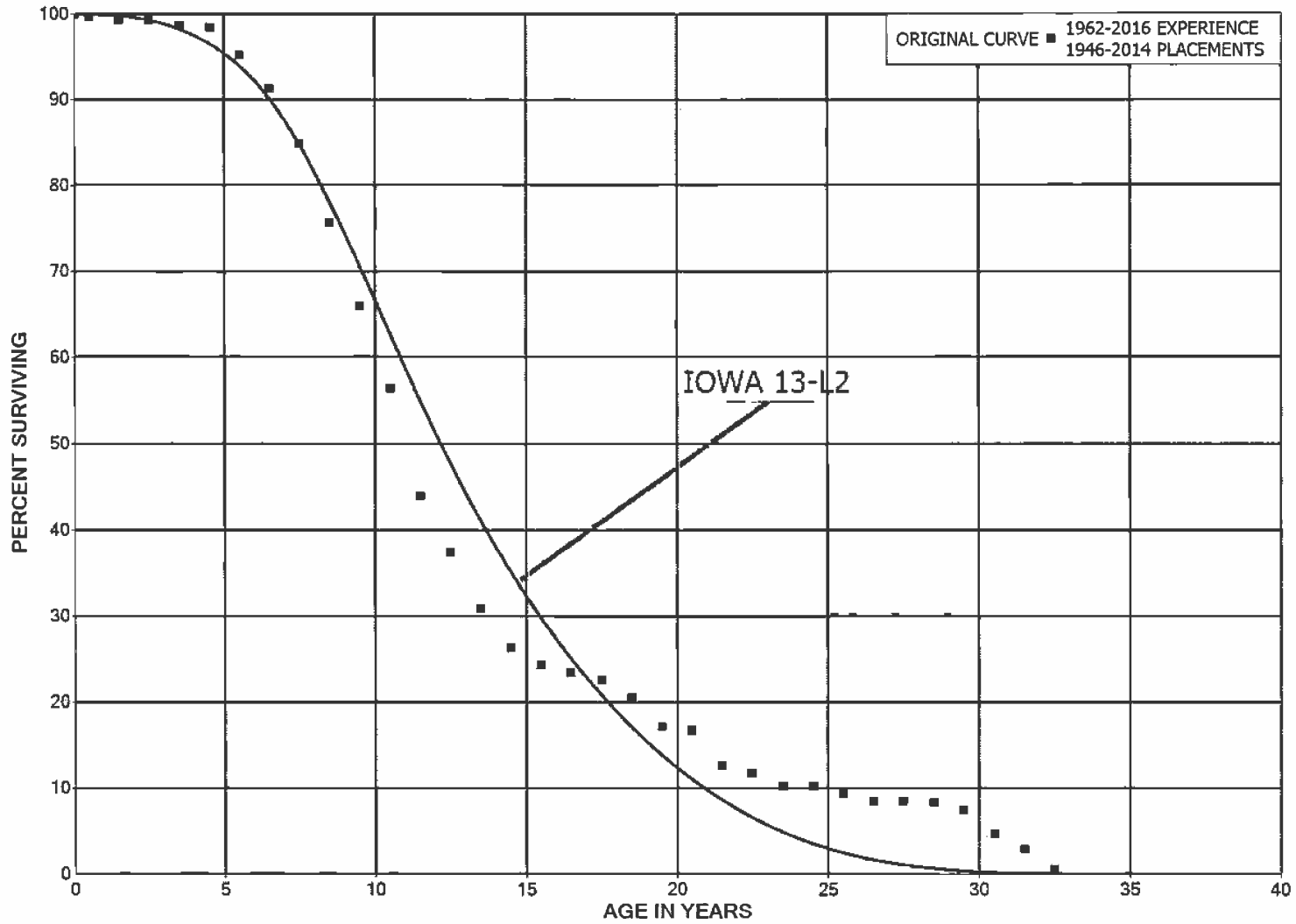
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2016		
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	21,464		0.0000	1.0000	65.60
40.5	21,464		0.0000	1.0000	65.60
41.5	21,464		0.0000	1.0000	65.60
42.5	21,464		0.0000	1.0000	65.60
43.5	21,464		0.0000	1.0000	65.60
44.5	21,464		0.0000	1.0000	65.60
45.5	3,493		0.0000	1.0000	65.60
46.5	3,493		0.0000	1.0000	65.60
47.5	3,493		0.0000	1.0000	65.60
48.5	3,493		0.0000	1.0000	65.60
49.5	3,493		0.0000	1.0000	65.60
50.5	3,493		0.0000	1.0000	65.60
51.5	3,493		0.0000	1.0000	65.60
52.5	3,493		0.0000	1.0000	65.60
53.5	3,493		0.0000	1.0000	65.60
54.5	3,493		0.0000	1.0000	65.60
55.5	3,493		0.0000	1.0000	65.60
56.5	3,493		0.0000	1.0000	65.60
57.5	1,363		0.0000	1.0000	65.60
58.5	1,171		0.0000	1.0000	65.60
59.5	1,171		0.0000	1.0000	65.60
60.5	1,171		0.0000	1.0000	65.60
61.5					65.60

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
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	4,058,725	15,475	0.0038	0.9962	100.00
0.5	4,145,425	14,936	0.0036	0.9964	99.62
1.5	4,341,921		0.0000	1.0000	99.26
2.5	4,513,824	31,755	0.0070	0.9930	99.26
3.5	4,796,247	10,314	0.0022	0.9978	98.56
4.5	4,920,739	157,094	0.0319	0.9681	98.35
5.5	4,964,891	206,581	0.0416	0.9584	95.21
6.5	5,028,890	354,400	0.0705	0.9295	91.25
7.5	4,888,754	529,216	0.1083	0.8917	84.82
8.5	4,511,032	580,245	0.1286	0.8714	75.64
9.5	3,995,669	575,507	0.1440	0.8560	65.91
10.5	3,467,057	766,070	0.2210	0.7790	56.41
11.5	2,710,291	402,404	0.1485	0.8515	43.95
12.5	2,315,669	409,505	0.1768	0.8232	37.42
13.5	1,529,599	226,812	0.1483	0.8517	30.81
14.5	1,282,247	97,608	0.0761	0.9239	26.24
15.5	1,170,347	43,454	0.0371	0.9629	24.24
16.5	702,477	24,560	0.0350	0.9650	23.34
17.5	500,939	45,598	0.0910	0.9090	22.52
18.5	455,341	72,406	0.1590	0.8410	20.47
19.5	391,206	11,835	0.0303	0.9697	17.22
20.5	385,866	93,972	0.2435	0.7565	16.70
21.5	272,616	20,302	0.0745	0.9255	12.63
22.5	206,895	27,379	0.1323	0.8677	11.69
23.5	176,897		0.0000	1.0000	10.14
24.5	169,277	14,647	0.0865	0.9135	10.14
25.5	84,418	7,495	0.0888	0.9112	9.27
26.5	62,257		0.0000	1.0000	8.44
27.5	62,257	1,083	0.0174	0.9826	8.44
28.5	61,174	6,354	0.1039	0.8961	8.30
29.5	54,820	20,850	0.3803	0.6197	7.43
30.5	33,970	13,450	0.3959	0.6041	4.61
31.5	20,520	17,100	0.8333	0.1667	2.78
32.5	3,420		0.0000	1.0000	0.46
33.5	3,420		0.0000	1.0000	0.46
34.5	3,420		0.0000	1.0000	0.46
35.5	3,420		0.0000	1.0000	0.46
36.5	3,420		0.0000	1.0000	0.46
37.5	3,420		0.0000	1.0000	0.46
38.5	3,420	1,460	0.4269	0.5731	0.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

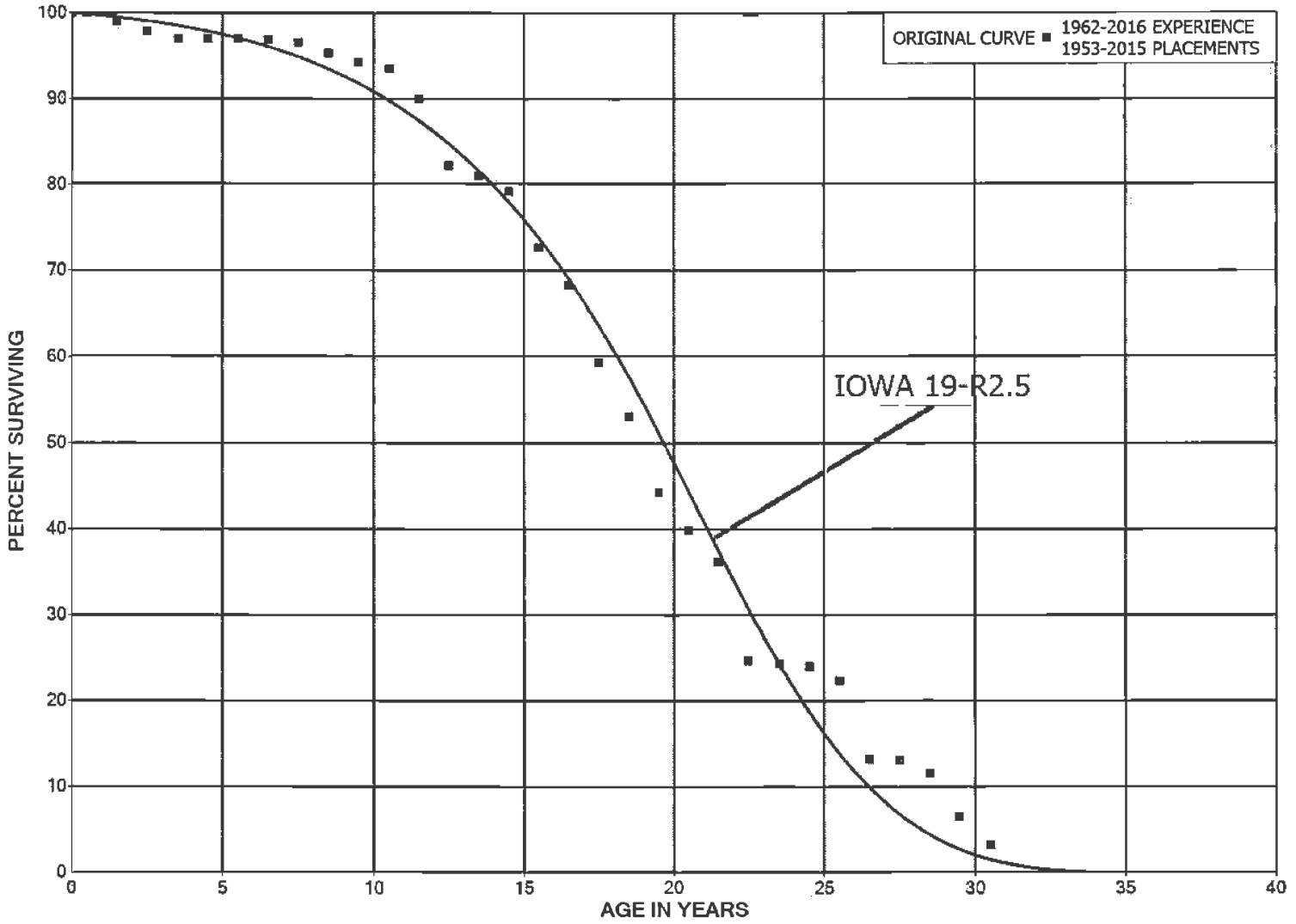
ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2014			EXPERIENCE BAND 1962-2016		
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	1,960		0.0000	1.0000	0.27
40.5	1,960		0.0000	1.0000	0.27
41.5	1,960	547	0.2791	0.7209	0.27
42.5	1,413	1,413	1.0000		0.19
43.5					



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016		
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	2,360,920		0.0000	1.0000	100.00
0.5	2,361,050	24,817	0.0105	0.9895	100.00
1.5	2,287,466	25,461	0.0111	0.9889	98.95
2.5	2,021,573	19,252	0.0095	0.9905	97.85
3.5	1,981,765		0.0000	1.0000	96.92
4.5	1,998,263	398	0.0002	0.9998	96.92
5.5	1,563,806	588	0.0004	0.9996	96.90
6.5	1,558,951	4,945	0.0032	0.9968	96.86
7.5	1,570,021	20,188	0.0129	0.9871	96.55
8.5	1,559,372	18,408	0.0118	0.9882	95.31
9.5	1,538,549	10,809	0.0070	0.9930	94.19
10.5	1,530,715	58,709	0.0384	0.9616	93.52
11.5	1,472,006	126,457	0.0859	0.9141	89.94
12.5	1,342,573	21,469	0.0160	0.9840	82.21
13.5	1,321,104	27,550	0.0209	0.9791	80.90
14.5	1,208,582	99,907	0.0827	0.9173	79.21
15.5	991,478	59,243	0.0598	0.9402	72.66
16.5	671,334	89,312	0.1330	0.8670	68.32
17.5	521,921	54,563	0.1045	0.8955	59.23
18.5	462,653	76,796	0.1660	0.8340	53.04
19.5	311,992	30,645	0.0982	0.9018	44.23
20.5	154,142	14,422	0.0936	0.9064	39.89
21.5	127,978	40,773	0.3186	0.6814	36.16
22.5	257,286	3,924	0.0153	0.9847	24.64
23.5	479,993	5,256	0.0109	0.9891	24.26
24.5	304,658	21,170	0.0695	0.9305	24.00
25.5	56,856	23,255	0.4090	0.5910	22.33
26.5	33,601	397	0.0118	0.9882	13.20
27.5	33,204	3,978	0.1198	0.8802	13.04
28.5	29,225	12,669	0.4335	0.5665	11.48
29.5	16,557	8,428	0.5090	0.4910	6.50
30.5	8,129	2,202	0.2709	0.7291	3.19
31.5	5,927		0.0000	1.0000	2.33
32.5	5,927	654	0.1104	0.8896	2.33
33.5	5,272	175	0.0332	0.9668	2.07
34.5	5,097		0.0000	1.0000	2.00
35.5	5,097		0.0000	1.0000	2.00
36.5	5,097	605	0.1187	0.8813	2.00
37.5	4,493	121	0.0269	0.9731	1.76
38.5	4,372		0.0000	1.0000	1.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016			
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	4,372	45	0.0102	0.9898	1.72	
40.5	4,327	2,211	0.5108	0.4892	1.70	
41.5	2,117	1,425	0.6731	0.3269	0.83	
42.5	692		0.0000	1.0000	0.27	
43.5	692		0.0000	1.0000	0.27	
44.5	692	692	1.0000		0.27	
45.5						

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,600	4,600				0.0
1914	6,766	6,766				0.0
1915	9,321	9,321				0.0
1916	2,191	2,191				0.0
1917	3,121	3,121				0.0
1918	1,766	1,766				0.0
1919	1,186	1,186				0.0
1920	1,636	1,580		56	56	0.0
1921	8,496	6,826	1,670		1,726	0.0
1922	6,562	6,470	92		1,818	0.0
1923	7,659	7,515	144		1,962	0.0
1924	4,856	4,608	248		2,210	0.0
1925	11,807	11,376	431		2,641	0.0
1926	8,916	8,155	761		3,402	0.0
1927	7,949	7,816	133		3,535	0.0
1928	10,842	10,517	325		3,860	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1929	40,692	33,576		7,116	10,976	0.0
1930	19,167	15,784		3,383	14,359	0.0
1931	14,192	11,482		2,710	17,069	0.0
1932	4,212	3,975		237	17,306	0.0
1933	7,151	6,354		797	18,103	0.0
1934	7,221	6,803		418	18,521	0.0
1935	1,237	1,185		52	18,573	0.0
1936	7,347	6,887		460	19,033	0.0
1937	11,776	11,220		556	19,589	0.0
1938	22,753	20,723		2,030	21,619	0.0
1939	111,445	82,245		29,200	50,819	0.0
1940	34,921	30,742		4,179	54,998	0.0
1941	82,870	64,373		18,497	73,495	0.0
1942	69,209	55,067		14,142	87,637	0.0
1943	49,422	38,251		11,171	98,808	0.0
1944	25,227	20,396		4,831	103,639	0.0
1945	25,282	20,030		5,252	108,891	0.0
1946	89,292	68,110		21,182	130,073	0.0
1947	100,080	77,857		22,223	152,296	0.0
1948	250,691	189,038		61,653	213,949	0.0
1949	539,028	394,469		144,559	358,508	0.0
1950	982,883	712,512		270,371	628,879	0.0
1951	851,750	623,127		228,623	857,502	0.0
1952	1,799,848	1,263,954		535,894	1,393,396	0.1
1953	1,267,728	904,911		362,817	1,756,213	0.1
1954	1,648,060	1,173,790		474,270	2,230,483	0.1
1955	4,056,385	2,816,144		1,240,241	3,470,724	0.1
1956	2,602,822	1,798,585		804,237	4,274,961	0.2
1957	3,377,353	2,344,008		1,033,345	5,308,306	0.2
1958	4,071,527	2,829,684		1,241,843	6,550,149	0.3
1959	3,437,359	2,362,956		1,074,403	7,624,552	0.3
1960	3,672,743	2,514,699		1,158,044	8,782,596	0.4
1961	4,029,401	2,742,602		1,286,799	10,069,395	0.4
1962	3,744,263	2,530,609		1,213,654	11,283,049	0.5
1963	4,633,735	3,106,512		1,527,223	12,810,272	0.5
1964	4,783,520	3,211,982		1,571,538	14,381,810	0.6
1965	3,966,950	2,659,669		1,307,281	15,689,091	0.7
1966	5,327,885	3,541,485		1,786,400	17,475,491	0.7
1967	5,262,357	3,474,664		1,787,693	19,263,184	0.8
1968	4,675,851	3,000,385		1,675,466	20,938,650	0.9
1969	3,955,759	2,433,460		1,522,299	22,460,949	0.9
1970	4,060,353	2,875,931		1,184,422	23,645,371	1.0
1971	5,907,574	3,743,221		2,164,353	25,809,724	1.1
1972	3,412,174	1,994,825		1,417,349	27,227,073	1.1
1973	3,748,860	1,790,092		1,958,768	29,185,841	1.2
1974	3,260,323	1,322,332		1,937,991	31,123,832	1.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1975	3,245,457	1,327,557	1,917,900		33,041,732	1.4
1976	3,107,007	1,615,518	1,491,489		34,533,221	1.4
1977	6,898,264	3,578,468	3,319,796		37,853,017	1.6
1978	6,703,678	3,394,261	3,309,417		41,162,434	1.7
1979	8,475,036	4,304,405	4,170,631		45,333,065	1.9
1980	11,308,154	5,755,002	5,553,152		50,886,217	2.1
1981	13,074,737	6,620,409	6,454,328		57,340,545	2.4
1982	11,839,814	5,755,763	6,084,051		63,424,596	2.7
1983	10,231,279	4,916,833	5,314,446		68,739,042	2.9
1984	11,893,787	5,639,549	6,254,238		74,993,280	3.1
1985	12,001,636	5,712,831	6,288,805		81,282,085	3.4
1986	13,546,785	6,334,907	7,211,878		88,493,963	3.7
1987	14,157,356	6,631,734	7,525,622		96,019,585	4.0
1988	16,419,487	7,471,908	8,947,579		104,967,164	4.4
1989	15,493,761	6,965,306	8,528,455		113,495,619	4.8
1990	13,804,913	6,164,653	7,640,260		121,135,879	5.1
1991	13,574,900	5,922,365	7,652,535		128,788,414	5.4
1992	15,342,677	6,506,136	8,836,541		137,624,955	5.8
1993	16,162,642	6,665,353	9,497,289		147,122,244	6.2
1994	19,326,327	7,611,141	11,715,186		158,837,430	6.7
1995	18,616,397	7,160,686	11,455,711		170,293,141	7.1
1996	20,510,368	8,296,838	12,213,530		182,506,671	7.6
1997	22,368,860	8,647,976	13,720,884		196,227,555	8.2
1998	20,612,848	7,609,295	13,003,553		209,231,108	8.8
1999	19,559,237	6,983,228	12,576,009		221,807,117	9.3
2000	21,053,909	7,875,700	13,178,209		234,985,326	9.8
2001	21,452,560	7,279,398	14,173,162		249,158,488	10.4
2002	17,463,461	5,907,842	11,555,619		260,714,107	10.9
2003	21,090,308	6,703,397	14,386,911		275,101,018	11.5
2004	29,583,401	8,541,274	21,042,127		296,143,145	12.4
2005	34,955,003	9,082,725	25,872,278		322,015,423	13.5
2006	23,438,057	6,021,228	17,416,829		339,432,252	14.2
2007	55,891,546	12,999,758	42,891,788		382,324,040	16.0
2008	78,467,467	17,175,436	61,292,031		443,616,071	18.6
2009	53,660,667	11,142,191	42,518,476		486,134,547	20.4
2010	68,819,704	13,382,327	55,437,377		541,571,924	22.7
2011	124,618,108	26,359,219	98,258,889		639,830,813	26.8
2012	134,677,278	24,748,967	109,928,311		749,759,124	31.4
2013	164,898,409	23,551,515	141,346,894		891,106,018	37.3
2014	182,914,823	24,843,037	158,071,786	1,049,177,804		44.0
2015	187,577,090	22,551,110	165,025,980	1,214,203,784		50.9
2016	220,612,643	21,185,398	199,427,245	1,413,631,029		59.2
2017	262,174,654	21,041,229	241,133,425	1,654,764,454		69.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE PCT OF AMOUNT COL 4 (5) TOTAL (6)	
			(2)	(3)	(4)	(5)
2018	233,584,616	13,776,760	219,807,856	1,874,572,310	78.5	
2019	287,759,344	10,700,482	277,058,862	2,151,631,172	90.1	
2020	238,706,580	3,314,095	235,392,485	2,387,023,657	100.0	
SUBTOTAL	2,891,971,622	504,947,965	2,387,023,656			
AMORTIZABLE PLANT	47,703,153	20,758,813	26,944,340			
NONDEPRECIABLE PLANT	3,533,241	231,381	3,301,860			
TOTAL	2,943,208,016	525,938,159	2,417,269,856			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,733	1,895	1	4.58	
1973	35.65	33	36			
	1,932.08	1,766	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	113,340	105,867	18,380	4.41	4,168
1971	44,955.88	40,943	38,243	6,713	4.42	1,519
1972	14,771.99	13,431	12,545	2,227	4.43	503
1973	1,046.90	950	887	160	4.44	36
1996	107,318.16	90,405	84,444	22,874	4.57	5,005
1997	932.86	782	730	203	4.52	45
1998	7,804.72	6,491	6,063	1,742	4.54	384
2001	87,639.68	70,962	66,283	21,357	4.56	4,684
2003	212,167.85	168,143	157,056	55,112	4.56	12,086
2004	195,419.81	153,033	142,942	52,478	4.55	11,534
2008	670,893.34	490,624	458,274	212,619	4.56	46,627
2009	11,299.51	8,076	7,543	3,757	4.56	824
2012	59,116.96	38,361	35,832	23,285	4.55	5,118
2013	744,499.18	461,068	430,666	313,833	4.56	68,823
2014	847,869.30	495,664	462,982	384,887	4.56	84,405
2015	51,937.15	28,191	26,332	25,605	4.56	5,615
2016	9,550.22	4,699	4,389	5,161	4.56	1,132
2018	29,388.01	10,177	9,506	19,882	4.56	4,360
	3,220,858.29	2,195,340	2,050,584	1,170,274		256,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 7.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	299,092	326,260			
1971	246,359.45	225,466	246,359			
1972	166,322.06	151,949	166,307	15	4.58	3
	738,941.36	676,507	738,926	15		3
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.0	0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	62,707.48	57,316	62,707			
1971	60,755.98	55,450	60,756			
1972	42,286.87	38,543	42,287			
1978	2,281.54	2,081	2,282			
	168,031.87	153,390	168,032			

INTERIM SURVIVOR CURVE.. IOWA 50-S2.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	189,709	206,932	9	4.58	2
	206,940.78	189,709	206,932	9		2
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	236,130	260,327			
1972	56,823.89	51,465	56,750	74	4.17	18
1973	54,831.76	49,584	54,677	155	4.19	37
1984	13,885.22	12,388	13,660	225	4.40	51
1989	3,477.25	3,048	3,361	116	4.43	26
	389,345.13	352,615	388,775	570		132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.3	0.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	4,981	5,338	5	3.67	1
1952	23,888.55	22,236	23,832	57	3.73	15
1957	363.93	337	361	3	3.89	1
1967	1,175.28	1,076	1,153	22	4.18	5
1969	2,168.00	1,979	2,121	47	4.22	11
1970	490,801.17	447,208	479,304	11,497	4.25	2,705
1971	21,258.89	19,340	20,728	531	4.27	124
1972	4,125.93	3,747	4,016	110	4.29	26
1979	1,860.35	1,680	1,801	59	4.45	13
1987	19,667.77	17,351	18,596	1,072	4.46	240
1991	11,137.86	9,665	10,359	779	4.48	174
1993	1,506.99	1,293	1,386	121	4.53	27
2013	280,679.09	173,825	186,300	94,379	4.56	20,697
2017	84,295.53	36,112	38,704	45,592	4.56	9,998
	948,272.21	740,830	793,999	154,273		34,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 3.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	50,674	56,229			
1975	2,685.09	2,397	2,685			
1981	13,738.52	12,455	13,739			
1986	29,489.73	26,287	29,490			
1987	2,334.83	2,075	2,334			
	104,476.92	93,888	104,477			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1920	149.64	134	122	28	7.29	4
1953	1.84	1	1	1	17.95	
1957	3,035.47	2,167	1,971	1,064	20.02	53
1961	785.78	536	488	298	22.27	13
1962	307.60	207	188	120	22.86	5
1963	5,439.97	3,617	3,290	2,150	23.46	92
1964	3,538.66	2,322	2,112	1,427	24.07	59
1965	1,099.34	712	648	451	24.69	18
1966	2,282.48	1,457	1,325	957	25.32	38
1967	11,005.99	6,924	6,299	4,707	25.96	181
1968	1,926.52	1,194	1,086	841	26.61	32
1969	11,809.02	7,209	6,558	5,251	27.27	193
1970	7,807.51	4,691	4,267	3,541	27.94	127
1971	20,091.64	11,877	10,805	9,287	28.62	324
1972	11,334.05	6,590	5,995	5,339	29.30	182
1973	5,347.25	3,056	2,780	2,567	29.99	86
1974	16,297.83	9,150	8,324	7,974	30.70	260
1975	24,721.87	13,629	12,399	12,323	31.41	392
1976	23,848.76	14,512	13,202	10,647	28.58	373
1977	53,471.52	32,040	29,147	24,325	29.04	838
1978	20,813.00	12,271	11,163	9,650	29.53	327
1979	35,949.10	20,843	18,961	16,988	30.01	566
1980	22,639.02	12,809	11,653	10,986	31.01	354
1981	39,396.90	21,897	19,920	19,477	31.50	618
1982	61,785.81	33,704	30,661	31,125	32.01	972
1983	39,703.00	21,245	19,327	20,376	32.51	627
1984	44,244.63	23,043	20,963	23,282	33.51	695
1985	65,289.04	33,297	30,291	34,998	34.03	1,028
1986	39,585.37	19,753	17,970	21,615	34.55	626
1987	63,244.64	30,857	28,071	35,174	35.08	1,003
1988	97,914.63	46,656	42,444	55,471	35.61	1,558
1989	129,945.39	60,009	54,591	75,354	36.61	2,058
1990	83,296.97	37,500	34,114	49,183	37.15	1,324
1991	48,865.36	21,418	19,484	29,381	37.70	779
1992	13,367.87	5,697	5,183	8,185	38.25	214
1993	43,026.10	17,692	16,095	26,931	39.25	686
1994	35,071.19	13,990	12,727	22,344	39.81	561
1995	19,155.82	7,400	6,732	12,424	40.38	308
1996	45,765.77	17,098	15,554	30,212	40.94	738
1997	38,573.93	13,910	12,654	25,920	41.52	624
1998	9,138.61	3,155	2,870	6,269	42.52	147
1999	6,000.35	1,992	1,812	4,188	43.10	97
2000	14,157.84	4,509	4,102	10,056	43.69	230

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,568.99	4,136	3,763	9,806	44.28	221
2002	3,015.32	877	798	2,217	44.87	49
2003	43,512.09	12,048	10,960	32,552	45.48	716
2004	46,135.12	12,120	11,026	35,109	46.08	762
2005	25,513.54	6,294	5,726	19,788	47.08	420
2006	37,559.41	8,718	7,931	29,628	47.70	621
2007	66,801.10	14,523	13,212	53,589	48.31	1,109
2008	28,060.76	5,679	5,166	22,895	48.93	468
2009	154,470.63	28,917	26,306	128,165	49.56	2,586
2010	80,338.09	13,890	12,636	67,702	49.83	1,359
2011	76,702.58	12,065	10,976	65,727	50.46	1,303
2012	207,700.26	29,369	26,717	180,983	51.11	3,541
2013	199,171.73	24,956	22,703	176,469	51.76	3,409
2014	95,722.54	10,501	9,553	86,170	52.06	1,655
2015	135,651.62	12,643	11,502	124,150	52.72	2,355
2016	171,887.04	13,201	12,009	159,878	53.06	3,013
2017	322,009.26	19,482	17,723	304,286	53.08	5,733
2018	137,059.97	5,962	5,424	131,636	53.14	2,477
2019	182,140.57	4,754	4,325	177,816	52.93	3,359
2020	186,550.29	1,511	1,374	185,176	50.87	3,640
	3,434,803.99	844,416	768,179	2,666,625		58,206
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.8 1.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	857	866			
1884	2,319.40	2,286	2,319			
1885	952.00	937	952			
1886	9,401.15	9,239	9,401			
1887	4,690.00	4,603	4,690			
1888	6,579.75	6,451	6,580			
1889	6,551.18	6,414	6,551			
1890	1,679.50	1,642	1,680			
1891	8,350.23	8,155	8,350			
1892	1,354.95	1,322	1,355			
1893	650.85	634	651			
1894	1,616.78	1,573	1,617			
1895	1,133.20	1,101	1,133			
1896	4,260.56	4,134	4,261			
1897	2,267.65	2,197	2,268			
1898	1,633.73	1,581	1,634			
1899	934.25	903	934			
1900	8,185.42	7,898	8,185			
1901	15,227.76	14,670	15,228			
1902	7,330.74	7,050	7,331			
1903	15,446.32	14,834	15,446			
1904	8,443.31	8,096	8,443			
1905	13,211.32	12,648	13,211			
1906	5,826.89	5,568	5,827			
1907	4,318.72	4,120	4,319			
1908	5,084.82	4,843	5,085			
1909	5,578.23	5,303	5,578			
1910	944.58	896	945			
1911	1,805.52	1,710	1,806			
1912	1,590.08	1,503	1,590			
1913	4,199.64	3,962	4,200			
1914	6,522.34	6,139	6,522			
1915	9,299.36	8,736	9,299			
1916	2,133.53	2,000	2,134			
1917	2,947.27	2,756	2,947			
1918	969.85	905	970			
1919	713.16	664	713			
1920	1,116.43	1,037	1,115	1	5.72	
1921	2,386.50	2,210	2,376	10	5.92	2
1922	5,478.84	5,060	5,441	38	6.12	6
1923	5,748.64	5,294	5,693	56	6.32	9
1924	2,962.36	2,721	2,926	36	6.52	6
1925	8,085.67	7,404	7,962	124	6.74	18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,369	3,623	67	6.97	10
1927	3,441.21	3,132	3,368	73	7.19	10
1928	3,616.30	3,280	3,527	89	7.43	12
1929	9,736.71	8,802	9,465	272	7.68	35
1930	3,705.73	3,338	3,589	117	7.93	15
1931	4,695.61	4,215	4,532	164	8.19	20
1932	2,031.20	1,816	1,953	78	8.47	9
1933	2,540.95	2,263	2,433	108	8.75	12
1934	4,020.82	3,566	3,835	186	9.04	21
1935	866.62	765	823	44	9.34	5
1936	4,994.63	4,392	4,723	272	9.66	28
1937	3,607.79	3,158	3,396	212	9.98	21
1938	1,245.49	1,085	1,167	78	10.32	8
1939	956.06	829	891	65	10.67	6
1940	13,850.45	11,941	12,840	1,010	11.03	92
1941	4,887.61	4,191	4,507	381	11.41	33
1942	8,169.68	6,965	7,490	680	11.80	58
1943	1,693.42	1,435	1,543	150	12.21	12
1944	978.40	824	886	92	12.63	7
1945	1,004.81	841	904	101	13.06	8
1946	344.00	286	308	36	13.52	3
1947	142.29	117	126	16	13.99	1
1948	3,080.71	2,523	2,713	368	14.48	25
1949	16,198.32	13,165	14,157	2,041	14.98	136
1950	20,911.66	16,860	18,130	2,782	15.50	179
1951	11,956.42	9,558	10,278	1,678	16.05	105
1952	8,038.39	6,369	6,849	1,189	16.61	72
1953	5,949.87	4,671	5,023	927	17.19	54
1954	21,585.01	16,785	18,049	3,536	17.79	199
1955	32,149.56	24,747	26,611	5,539	18.42	301
1956	51,558.51	39,275	42,233	9,326	19.06	489
1957	19,916.61	15,007	16,137	3,780	19.72	192
1958	63,499.25	47,299	50,861	12,638	20.41	619
1959	28,371.09	20,885	22,458	5,913	21.11	280
1960	26,305.63	19,124	20,564	5,742	21.84	263
1961	15,768.03	11,318	12,170	3,598	22.58	159
1962	18,087.78	12,808	13,773	4,315	23.35	185
1963	27,374.57	19,118	20,558	6,817	24.13	283
1964	40,027.79	27,554	29,629	10,399	24.93	417
1965	17,574.04	11,917	12,815	4,759	25.75	185
1966	18,597.25	12,416	13,351	5,246	26.59	197
1967	96,910.77	63,659	68,454	28,457	27.45	1,037
1968	82,637.79	53,384	57,405	25,233	28.32	891

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	29,247	31,450	14,608	29.20	500
1970	45,097.36	28,129	30,248	14,849	30.10	493
1971	54,600.87	33,429	35,947	18,654	31.02	601
1972	80,822.88	48,554	52,211	28,612	31.94	896
1973	31,060.02	18,298	19,676	11,384	32.87	346
1974	42,716.26	24,658	26,515	16,201	33.82	479
1975	53,203.52	30,080	32,345	20,859	34.77	600
1976	46,796.87	26,815	28,835	17,962	33.10	543
1977	50,016.13	28,014	30,124	19,892	34.10	583
1978	27,600.77	15,103	16,240	11,361	35.10	324
1979	28,400.77	15,175	16,318	12,083	36.10	335
1980	24,054.08	12,542	13,487	10,567	37.10	285
1981	55,235.53	28,087	30,202	25,034	38.10	657
1982	47,534.94	23,558	25,332	22,203	39.10	568
1983	27,148.25	13,104	14,091	13,057	40.10	326
1984	30,306.87	14,238	15,310	14,997	41.10	365
1985	72,105.59	32,945	35,426	36,680	42.10	871
1986	17,533.91	7,785	8,371	9,163	43.10	213
1987	27,416.83	11,819	12,709	14,708	44.10	334
1988	11,339.22	4,742	5,099	6,240	45.10	138
1989	70,129.19	28,423	30,564	39,565	46.10	858
1990	44,760.66	17,564	18,887	25,874	47.10	549
1991	35,224.46	13,368	14,375	20,849	48.10	433
1992	54,141.31	19,848	21,343	32,798	49.10	668
1993	58,993.43	20,866	22,438	36,555	50.10	730
1994	184,531.84	62,888	67,625	116,907	51.10	2,288
1995	584,928.49	191,798	206,243	378,685	52.10	7,268
1996	126,940.88	39,986	42,998	83,943	53.10	1,581
1997	68,030.65	20,552	22,100	45,931	54.10	849
1998	40,132.45	11,606	12,480	27,652	55.10	502
2000	15,568.19	4,101	4,410	11,158	57.10	195
2001	39,714.12	9,948	10,697	29,017	58.10	499
2002	181,571.19	43,141	46,390	135,181	59.10	2,287
2003	1,938.28	436	469	1,469	60.10	24
	3,233,171.42	1,641,955	1,759,636	1,473,535		34,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.2 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1913	360.48	335	360			
1914	227.58	210	228			
1925	194.86	169	189	6	7.95	1
1928	523.18	445	498	25	8.93	3
1929	3,927.77	3,321	3,715	213	9.27	23
1930	4,500.35	3,780	4,229	271	9.60	28
1931	1,074.78	897	1,004	71	9.95	7
1932	2,180.57	1,807	2,022	159	10.29	15
1933	2,414.53	1,986	2,222	193	10.64	18
1934	1,040.60	850	951	90	11.00	8
1935	91.95	75	84	8	11.35	1
1936	1,894.59	1,525	1,706	189	11.72	16
1938	588.59	466	521	68	12.46	5
1939	4,460.12	3,506	3,922	538	12.83	42
1940	529.27	413	462	67	13.21	5
1941	858.44	664	743	115	13.60	8
1942	111.32	85	95	16	13.99	1
1943	666.96	507	567	100	14.38	7
1945	615.25	460	515	100	15.18	7
1946	986.82	730	817	170	15.59	11
1947	2,672.16	1,960	2,193	479	16.00	30
1948	6,484.76	4,710	5,269	1,216	16.42	74
1949	1,118.36	804	900	218	16.84	13
1950	4,880.36	3,476	3,889	991	17.27	57
1951	7,524.73	5,305	5,935	1,590	17.70	90
1952	15,766.14	11,000	12,307	3,459	18.14	191
1953	22,309.66	15,401	17,230	5,080	18.58	273
1954	13,847.86	9,456	10,579	3,269	19.03	172
1955	11,810.60	7,976	8,923	2,888	19.48	148
1956	27,035.77	18,051	20,195	6,841	19.94	343
1957	28,626.22	18,888	21,132	7,494	20.41	367
1958	38,111.54	24,849	27,801	10,311	20.88	494
1959	24,151.03	15,557	17,405	6,746	21.35	316
1960	25,869.24	16,457	18,412	7,457	21.83	342
1961	38,971.94	24,474	27,381	11,591	22.32	519
1962	42,796.84	26,527	29,678	13,119	22.81	575
1963	25,922.00	15,851	17,734	8,188	23.31	351
1964	40,887.00	24,662	27,591	13,296	23.81	558
1965	27,282.56	16,224	18,151	9,132	24.32	375
1966	26,692.19	15,642	17,500	9,192	24.84	370
1967	18,229.94	10,525	11,775	6,455	25.36	255
1968	8,330.67	4,736	5,299	3,032	25.89	117
1969	17,116.80	9,580	10,718	6,399	26.42	242

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1970	4,949.30	2,725	3,049	1,900	26.96	70
1971	20,315.28	11,004	12,311	8,004	27.50	291
1972	10,018.72	5,335	5,969	4,050	28.05	144
1973	12,419.30	6,497	7,269	5,150	28.61	180
1974	12,425.40	6,385	7,143	5,282	29.17	181
1975	16,633.81	8,389	9,385	7,249	29.74	244
1976	25,960.24	16,373	18,318	7,642	26.01	294
1977	22,273.68	13,830	15,473	6,801	26.51	257
1978	20,761.78	12,681	14,187	6,575	27.03	243
1979	32,659.63	19,612	21,942	10,718	27.55	389
1980	12,230.93	7,266	8,129	4,102	27.61	149
1981	27,381.04	15,974	17,871	9,510	28.15	338
1982	40,711.97	23,304	26,072	14,640	28.70	510
1983	14,937.56	8,440	9,443	5,495	28.81	191
1984	14,391.70	7,966	8,912	5,480	29.38	187
1985	12,660.43	6,861	7,676	4,984	29.94	166
1986	26,128.08	13,939	15,595	10,533	30.10	350
1987	3,240.48	1,689	1,890	1,350	30.69	44
1988	16,357.24	8,324	9,313	7,044	31.28	225
1989	14,329.62	7,158	8,008	6,322	31.48	201
1990	8,214.72	3,998	4,473	3,742	32.08	117
1991	35,465.26	16,903	18,911	16,554	32.31	512
1992	128.69	60	67	62	32.56	2
1993	23,311.00	10,546	11,799	11,512	33.19	347
1994	1,500.18	662	741	759	33.46	23
1995	13,497.27	5,797	6,486	7,011	33.76	208
1996	15,570.37	6,463	7,231	8,339	34.41	242
1997	16,761.58	6,752	7,554	9,208	34.72	265
1998	61,540.69	24,001	26,852	34,689	35.06	989
1999	2,532.83	955	1,068	1,465	35.40	41
2000	23,073.63	8,385	9,381	13,693	35.76	383
2001	26,695.15	9,381	10,495	16,200	35.83	452
2002	15,649.45	5,274	5,900	9,749	36.23	269
2003	62,229.65	20,162	22,557	39,673	36.34	1,092
2004	27,439.12	8,468	9,474	17,965	36.78	488
2005	48,174.37	14,187	15,872	32,302	36.94	874
2006	68,484.50	19,155	21,430	47,054	37.13	1,267
2007	108,807.34	28,758	32,174	76,633	37.35	2,052
2008	394,716.20	98,521	110,223	284,493	37.33	7,621
2009	100,280.15	23,355	26,129	74,151	37.60	1,972
2010	174,189.84	37,747	42,231	131,959	37.66	3,504
2011	198,363.34	39,792	44,518	153,845	37.53	4,099
2012	239,226.53	43,898	49,112	190,115	37.45	5,077

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2013	234,755.50	38,829	43,441	191,314	37.43	5,111
2014	375,955.52	55,228	61,788	314,168	37.25	8,434
2015	912,404.00	117,153	131,068	781,336	36.78	21,244
2016	403,397.01	43,809	49,013	354,384	36.24	9,779
2017	338,934.68	29,758	33,292	305,643	35.49	8,612
2018	137,518.81	9,035	10,108	127,411	34.35	3,709
2019	263,803.38	11,053	12,366	251,437	32.37	7,768
2020	365,327.64	5,370	6,008	359,320	27.91	12,874
	5,562,420.97	1,271,549	1,422,564	4,139,857		120,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 2.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1922	114.31	106	114			
1928	87.15	78	87			
1930	127.57	113	128			
1931	263.40	231	263			
1934	783.68	675	784			
1935	147.25	126	147			
1936	21.46	18	21			
1937	618.76	522	619			
1938	1,463.03	1,225	1,463			
1940	440.04	363	440			
1942	1,018.37	826	1,018			
1944	2,850.41	2,275	2,850			
1946	377.07	296	377			
1947	568.77	442	569			
1948	482.71	372	480	3	12.61	
1950	1,857.60	1,405	1,814	44	13.40	3
1951	3,131.90	2,346	3,029	103	13.80	7
1952	3,969.07	2,944	3,801	168	14.21	12
1953	4,259.74	3,127	4,037	223	14.62	15
1955	4,904.63	3,526	4,552	353	15.46	23
1956	2,507.83	1,783	2,302	206	15.89	13
1957	14,375.38	10,110	13,052	1,323	16.32	81
1958	1,667.93	1,160	1,498	170	16.76	10
1959	5,902.55	4,057	5,237	666	17.20	39
1960	1,345.00	913	1,179	166	17.65	9
1961	1,954.81	1,311	1,692	263	18.11	15
1963	3,416.99	2,234	2,884	533	19.04	28
1967	1,614.49	999	1,290	324	20.98	15
1970	2,450.11	1,448	1,869	581	22.49	26
1971	7,721.50	4,491	5,798	1,924	23.01	84
1972	1.00	1	1			
1980	3,885.67	2,434	3,142	744	24.10	31
1988	11,897.69	6,441	8,315	3,583	27.46	130
	86,227.87	58,398	74,852	11,376		541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 0.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,004	20,479	2,725	11.85	230
1959	530.28	433	467	64	11.87	5
1978	1,767.28	1,379	1,486	281	11.93	24
1985	19,951.17	14,840	15,992	3,959	12.20	325
1987	7,647.96	5,597	6,031	1,617	12.25	132
1995	8,147.09	5,508	5,936	2,212	12.18	182
1998	14,593.54	9,454	10,188	4,406	12.19	361
1999	5,204.23	3,310	3,567	1,637	12.25	134
2003	17,099.66	10,036	10,815	6,285	12.26	513
2007	4,558.44	2,385	2,570	1,988	12.23	163
2010	1,391.88	639	689	703	12.26	57
2012	15,971.90	6,507	7,012	8,960	12.24	732
2014	1,825.22	629	678	1,147	12.20	94
2015	221,738.88	68,096	73,381	148,358	12.22	12,141
2016	69,144.37	18,385	19,812	49,332	12.19	4,047
2019	16,304.76	1,720	1,853	14,451	12.01	1,203
2020	45,328.80	1,555	1,676	43,653	11.73	3,721
	474,409.26	169,477	182,631	291,778		24,064
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	481	518	21	8.67	2
1933	401.96	357	384	18	8.78	2
1937	77.17	68	73	4	8.85	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1955	4,931.58	4,244	4,570	361	9.13	40
1957	17,943.97	15,383	16,566	1,378	9.15	151
1958	1,091.86	934	1,006	86	9.17	9
1962	275.80	234	252	24	9.21	3
1963	17,141.83	14,501	15,616	1,525	9.22	165
1964	81,035.39	68,386	73,646	7,389	9.23	801
1965	2,232.00	1,879	2,024	208	9.24	23
1968	462.64	386	416	47	9.26	5
1969	861.74	717	772	90	9.27	10
1973	1,166.63	959	1,033	134	9.30	14
1976	1,998.47	1,651	1,778	220	9.34	24
1978	1,705.03	1,396	1,503	202	9.40	21
1982	1,111.41	892	961	151	9.43	16
1984	4,760.67	3,797	4,089	672	9.25	73
1985	911.17	720	775	136	9.43	14
1987	180,447.17	141,110	151,964	28,484	9.32	3,056
1995	194,747.16	142,068	152,995	41,752	9.43	4,428
1996	41,750.41	30,173	32,494	9,257	9.37	988
1997	51,204.74	36,570	39,383	11,822	9.37	1,262
1998	27,872.99	19,620	21,129	6,744	9.43	715
2005	152,784.63	94,925	102,226	50,558	9.40	5,379
2006	8,853.44	5,361	5,773	3,080	9.39	328
2008	7,810.00	4,442	4,784	3,026	9.42	321
2010	86,191.80	45,337	48,824	37,368	9.39	3,980
2011	15,761.85	7,881	8,487	7,275	9.42	772
2013	102,652.64	45,301	48,785	53,867	9.39	5,737
2015	29,890.28	10,946	11,788	18,102	9.38	1,930
2016	11,433.54	3,661	3,943	7,491	9.38	799
2017	165,917.86	44,383	47,797	118,121	9.36	12,620
2018	119,361.36	24,553	26,442	92,920	9.33	9,959
2019	344,054.27	45,587	49,093	294,961	9.28	31,785
2020	45,328.80	1,981	2,133	43,195	9.12	4,736
	1,724,711.30	820,884	884,023	840,688		90,168

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	69,142	74,573	1,779,096	36.60	48,609
	1,853,669.43	69,142	74,573	1,779,096		48,609
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,165,109.54	267,259	288,251	6,876,859	36.60	187,892
	7,165,109.54	267,259	288,251	6,876,859		187,892
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,072	1,156	46	8.03	6
1949	338.10	298	321	17	8.16	2
1979	85,249.40	70,970	76,544	8,705	8.33	1,045
1983	5,480.40	4,470	4,821	659	8.45	78
1991	1,625.41	1,262	1,361	264	8.46	31
1992	3,087.69	2,386	2,573	514	8.35	62
1998	249,117.92	180,934	195,145	53,973	8.45	6,387

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
2000	1,971.28	1,397	1,507	465	8.40	55
2007	8,637.28	5,296	5,712	2,925	8.47	345
2009	8,908.99	5,126	5,529	3,380	8.42	401
2013	76,855.87	35,969	38,794	38,062	8.43	4,515
2014	4,037.54	1,743	1,880	2,158	8.44	256
2015	4,344.34	1,699	1,832	2,512	8.43	298
2016	18,864.29	6,491	7,001	11,863	8.42	1,409
2017	23,434.00	6,765	7,296	16,138	8.42	1,917
2019	76,365.58	11,081	11,951	64,414	8.35	7,714
	569,520.00	336,959	363,425	206,095		24,521
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1981	579,185.30	326,487	352,220	226,966	30.51	7,439
1986	14,259.86	7,509	8,101	6,159	30.94	199
1987	10,501.07	5,474	5,905	4,596	30.69	150
1988	10,006.62	5,125	5,529	4,478	30.87	145
1996	15,696.49	6,861	7,402	8,295	31.45	264
1997	7,828.04	3,336	3,599	4,229	31.53	134
1998	1,281.90	535	577	705	31.34	22
2000	2,024.57	798	861	1,164	31.40	37
2003	23,742.39	8,436	9,101	14,641	31.60	463
2006	121,332.78	37,953	40,944	80,388	31.67	2,538
2007	82,950.50	24,703	26,650	56,300	31.63	1,780
2009	23,052.15	6,132	6,615	16,437	31.50	522
2010	4,241.80	1,056	1,139	3,103	31.42	99
2013	780,185.62	149,328	161,098	619,088	31.34	19,754
2015	1,032,194.46	153,178	165,251	866,943	31.08	27,894
2016	79,106.21	9,888	10,667	68,439	30.92	2,213
2017	9,276.38	931	1,004	8,272	30.60	270
2018	86,261.98	6,401	6,906	79,356	30.16	2,631
2019	60,570.51	2,780	2,999	57,571	29.45	1,955
2020	135,986.40	2,026	2,186	133,801	27.59	4,850
	3,079,685.03	758,937	818,754	2,260,931		73,359

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1948	181.68	182	182			
1950	44.83	45	45			
1951	76.28	76	76			
1953	2,172.52	2,173	2,173			
1954	1,915.02	1,915	1,915			
1955	6,027.16	6,027	6,027			
1956	254.36	253	254			
1961	5,262.23	5,041	5,262			
1966	1,949.22	1,788	1,931	18	2.89	6
1969	1,176.63	1,050	1,134	42	3.76	11
1971	100,422.33	87,941	94,994	5,428	4.35	1,248
1972	8,824.62	7,652	8,266	559	4.65	120
1975	5,539.00	4,656	5,029	510	5.58	91
1976	6,436.32	5,717	6,176	261	5.58	47
1984	41,940.84	34,211	36,955	4,986	8.23	606
1985	3,182.02	2,558	2,763	419	8.63	49
1987	14,083.26	10,965	11,844	2,239	9.50	236
1988	14,598.18	11,168	12,064	2,534	9.96	254
1989	11,266.72	8,495	9,176	2,090	10.25	204
1990	31,706.49	23,434	25,313	6,393	10.74	595
1993	7,998.96	5,526	5,969	2,030	12.27	165
1994	14,947.06	10,109	10,920	4,027	12.64	319
1995	27,513.19	18,112	19,565	7,949	13.19	603
1996	2,364.50	1,513	1,634	730	13.75	53
1997	1,323.01	824	890	433	14.18	31
1998	56,301.84	33,950	36,673	19,629	14.76	1,330
1999	23,441.87	13,655	14,750	8,692	15.35	566
2000	185,484.90	104,521	112,904	72,581	15.82	4,588
2001	8,975.80	4,862	5,252	3,724	16.43	227
2003	12,433.33	6,193	6,690	5,744	17.55	327
2005	7.73	4	4	3	18.60	
2006	1,742.90	749	809	934	19.14	49
2007	26,177.21	10,607	11,458	14,720	19.70	747
2008	131,748.15	50,064	54,079	77,669	20.26	3,834
2009	75,877.75	26,853	29,007	46,871	20.84	2,249
2010	11,687.29	3,823	4,130	7,558	21.43	353
2011	8,305.06	2,495	2,695	5,610	21.93	256
2012	10,106.35	2,756	2,977	7,129	22.45	318
2013	563,488.43	137,491	148,518	414,971	22.98	18,058

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
2014	195,360.02	42,002	45,371	149,989	23.43	6,402
2015	153,621.26	28,374	30,650	122,972	23.91	5,143
2016	414,989.46	63,950	69,079	345,911	24.24	14,270
2017	89,903.32	10,968	11,848	78,056	24.59	3,174
2018	74,845.51	6,654	7,188	67,658	24.76	2,733
2019	422,348.24	23,018	24,864	397,484	24.56	16,184
2020	181,356.00	3,192	3,448	177,908	23.28	7,642
	2,959,408.85	827,612	892,949	2,066,460		93,088
	17,884,877.63	3,308,635	3,562,970	14,321,907		541,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 3.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	7,440	7,890	8,625	23.69	364
	16,515.17	7,440	7,890	8,625		364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.7	2.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1920	91.66	86	64	28	4.50	6
1921	5,498.64	5,139	3,840	1,659	4.51	368
1922	177.09	165	123	54	4.53	12
1923	291.60	272	203	89	4.55	20
1924	697.67	651	486	212	4.56	46
1925	995.19	928	693	302	4.58	66
1926	2,286.71	2,132	1,593	694	4.59	151
1927	196.87	183	137	60	4.61	13
1928	626.41	583	436	190	4.62	41
1929	21,797.43	20,295	15,166	6,631	4.63	1,432
1930	9,836.22	9,154	6,841	2,995	4.64	645
1931	8,119.20	7,552	5,644	2,475	4.66	531
1932	0.19					
1933	1,568.84	1,458	1,090	479	4.68	102
1934	466.82	434	324	143	4.69	30
1937	72.07	67	50	22	4.72	5
1938	2,757.27	2,555	1,909	848	4.73	179
1939	86,170.80	79,799	59,633	26,538	4.74	5,599
1940	3,073.64	2,845	2,126	948	4.75	200
1941	5,208.10	4,817	3,600	1,608	4.76	338
1942	156.64	145	108	49	4.77	10
1943	1,691.81	1,563	1,168	524	4.78	110
1944	2,282.35	2,107	1,574	708	4.78	148
1945	1,650.84	1,523	1,138	513	4.79	107
1946	1,140.86	1,052	786	355	4.80	74
1947	546.85	504	377	170	4.81	35
1948	7,923.35	7,291	5,449	2,474	4.82	513
1949	14.24	13	10	4	4.82	1
1951	21.38	20	15	6	4.84	1
1982	330.86	294	219	112	4.87	23
	165,691.60	153,627	114,802	50,890		10,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 6.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1940	1,356.83	1,175	962	395	8.77	45
1941	46,918.79	40,574	33,213	13,706	8.81	1,556
1942	35,644.96	30,783	25,198	10,447	8.84	1,182
1943	31,501.68	27,168	22,239	9,263	8.87	1,044
1944	10,271.27	8,845	7,240	3,031	8.90	341
1945	11,082.59	9,530	7,801	3,282	8.93	368
1946	57,983.36	49,785	40,753	17,230	8.96	1,923
1947	50,814.35	43,561	35,658	15,156	8.99	1,686
1948	161,015.95	137,807	112,806	48,210	9.02	5,345
1949	428,059.98	365,747	299,392	128,668	9.05	14,217
1950	821,142.06	700,533	573,440	247,702	9.07	27,310
1951	658,885.27	561,107	459,309	199,576	9.10	21,931
1952	1,472,631.10	1,252,031	1,024,883	447,748	9.12	49,095
1953	1,089,193.74	924,246	756,566	332,628	9.15	36,353
1954	1,356,080.49	1,148,682	940,284	415,796	9.17	45,343
1955	3,483,125.59	2,944,391	2,410,209	1,072,917	9.20	116,621
1956	2,045,102.52	1,725,453	1,412,415	632,688	9.22	68,621
1957	2,743,751.88	2,310,376	1,891,219	852,533	9.24	92,265
1958	3,232,560.12	2,716,385	2,223,568	1,008,992	9.26	108,962
1959	2,556,639.40	2,143,359	1,754,503	802,136	9.29	86,344
1960	2,827,683.31	2,365,329	1,936,202	891,481	9.31	95,755
1961	3,060,317.60	2,554,049	2,090,684	969,634	9.33	103,926
1962	2,669,616.84	2,222,696	1,819,446	850,171	9.35	90,927
1963	3,503,243.48	2,910,179	2,382,203	1,121,040	9.36	119,769
1964	3,394,271.58	2,812,426	2,302,185	1,092,087	9.38	116,427
1965	2,736,227.82	2,261,164	1,850,935	885,293	9.40	94,180
1966	3,888,431.05	3,204,417	2,623,060	1,265,371	9.42	134,328
1967	3,709,154.40	3,047,886	2,494,927	1,214,227	9.44	128,626
1968	2,847,012.84	2,332,985	1,909,726	937,287	9.45	99,184
1969	2,063,534.28	1,685,763	1,379,926	683,608	9.47	72,187
1970	1,009,210.70	821,790	672,698	336,513	9.49	35,460
1971	2,443,160.16	1,983,186	1,623,389	819,771	9.50	86,292
1972	891,207.55	720,871	590,088	301,120	9.52	31,630
1973	586,838.34	473,074	387,247	199,591	9.53	20,943
1974	1,285.94	1,033	846	440	9.55	46
1975	778.78	623	510	269	9.56	28
1976	248.68	204	167	82	9.64	9
1977	2,053.17	1,685	1,379	674	9.49	71
1978	168,920.72	138,279	113,192	55,729	9.40	5,929
1979	17,664.37	14,340	11,738	5,926	9.60	617
1980	204,376.82	165,198	135,227	69,150	9.58	7,218
1981	58.12	47	38	20	9.60	2

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1983	7,560.72	6,026	4,933	2,628	9.53	276
1984	202.10	160	131	71	9.67	7
1985	35.20	28	23	12	9.63	1
1986	81.71	64	52	30	9.63	3
1988	0.10					
1989	891.04	683	559	332	9.57	35
1990	11,654.12	8,862	7,254	4,400	9.58	459
1992	44,978.89	33,617	27,519	17,460	9.60	1,819
1997	4,000.17	2,829	2,316	1,684	9.70	174
1998	661.18	461	377	284	9.74	29
2008	77.71	44	36	42	9.71	4
2011	32,326.58	15,921	13,033	19,294	9.70	1,989
	56,421,528.00	46,927,457	38,413,704	18,007,824		1,928,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 3.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1952	117,505.43	72,241	59,926	57,579	27.35	2,105
1954	27,149.28	16,309	13,529	13,620	28.35	480
1955	100,843.37	59,853	49,650	51,193	28.86	1,774
1956	81,511.81	47,782	39,637	41,875	29.38	1,425
1957	86,851.53	50,276	41,705	45,147	29.90	1,510
1958	76,384.18	43,657	36,215	40,169	30.42	1,320
1959	85,194.60	48,045	39,855	45,340	30.96	1,464
1960	60,300.64	33,556	27,836	32,465	31.49	1,031
1961	20,799.10	11,416	9,470	11,329	32.03	354
1962	77,265.19	41,811	34,683	42,582	32.58	1,307
1963	100,772.29	53,750	44,587	56,185	33.13	1,696
1964	161,568.07	84,925	70,448	91,120	33.68	2,705
1965	71,845.79	37,198	30,857	40,989	34.24	1,197
1966	110,064.69	56,118	46,552	63,513	34.80	1,825
1967	60,080.53	30,150	25,010	35,071	35.37	992
1968	284,384.73	140,389	116,457	167,928	35.95	4,671
1969	620,785.00	301,385	250,008	370,777	36.53	10,150
1970	650,588.86	310,539	257,601	392,988	37.11	10,590
1971	1,332,836.55	625,114	518,550	814,287	37.70	21,599
1972	1,056,559.52	486,757	403,779	652,781	38.29	17,048
1973	2,245,936.42	1,015,725	842,573	1,403,363	38.89	36,085
1974	2,764,203.81	1,226,754	1,017,628	1,746,576	39.49	44,228
1975	2,642,966.14	1,150,245	954,161	1,688,805	40.10	42,115
1976	2,310,589.30	1,303,403	1,081,210	1,229,379	34.32	35,821
1977	4,617,562.10	2,565,979	2,128,554	2,489,008	34.71	71,709
1978	4,815,880.88	2,635,250	2,186,016	2,629,865	35.10	74,925
1979	5,901,477.53	3,177,356	2,635,708	3,265,770	35.51	91,968
1980	7,477,409.78	3,959,288	3,284,344	4,193,066	35.92	116,733
1981	8,225,109.17	4,279,524	3,549,989	4,675,120	36.34	128,649
1982	8,117,249.82	4,147,103	3,440,142	4,677,108	36.77	127,199
1983	6,869,264.66	3,444,249	2,857,104	4,012,161	37.21	107,825
1984	7,893,229.93	3,880,312	3,218,831	4,674,399	37.66	124,121
1985	7,226,877.40	3,481,187	2,887,745	4,339,132	38.11	113,858
1986	8,237,081.03	3,883,784	3,221,711	5,015,370	38.58	129,999
1987	7,994,123.73	3,686,890	3,058,382	4,935,742	39.04	126,428
1988	9,226,949.60	4,187,190	3,473,395	5,753,555	39.01	147,489
1989	8,330,512.41	3,690,417	3,061,307	5,269,205	39.50	133,398
1990	6,817,232.12	2,944,363	2,442,434	4,374,798	40.01	109,343
1991	6,894,670.24	2,900,588	2,406,121	4,488,549	40.51	110,801
1992	7,851,103.58	3,234,655	2,683,240	5,167,864	40.55	127,444
1993	8,298,050.90	3,321,710	2,755,454	5,542,597	41.08	134,922
1994	10,415,401.06	4,044,300	3,354,864	7,060,537	41.61	169,684
1995	10,250,592.22	3,881,899	3,220,147	7,030,445	41.70	168,596

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,288,740.13	3,767,737	3,125,447	7,163,293	42.25	169,545
1997	12,831,376.51	4,566,687	3,788,199	9,043,178	42.38	213,383
1998	10,988,973.62	3,793,394	3,146,730	7,842,244	42.52	184,437
1999	9,633,333.07	3,198,267	2,653,055	6,980,278	43.10	161,955
2000	9,505,083.78	3,046,379	2,527,059	6,978,025	43.28	161,230
2001	11,293,004.50	3,486,150	2,891,862	8,401,142	43.48	193,219
2002	7,414,269.60	2,198,331	1,823,579	5,590,691	43.70	127,933
2003	10,863,694.06	3,084,203	2,558,435	8,305,259	43.93	189,057
2004	16,897,085.34	4,577,420	3,797,102	13,099,983	44.19	296,447
2005	23,115,924.35	5,987,024	4,966,409	18,149,515	44.11	411,460
2006	12,415,480.96	3,043,034	2,524,284	9,891,197	44.41	222,725
2007	36,881,960.92	8,560,303	7,101,018	29,780,943	44.39	670,893
2008	56,508,357.32	12,347,076	10,242,256	46,266,101	44.40	1,042,029
2009	34,615,451.09	7,075,398	5,869,247	28,746,204	44.45	646,709
2010	46,025,989.19	8,726,528	7,238,907	38,787,082	44.53	871,033
2011	83,731,292.53	14,669,722	12,168,958	71,562,335	44.34	1,613,945
2012	90,644,354.89	14,494,032	12,023,218	78,621,137	44.22	1,777,954
2013	119,561,245.09	17,288,556	14,341,356	105,219,889	43.87	2,398,447
2014	125,450,679.57	16,095,322	13,351,534	112,099,146	43.58	2,572,261
2015	123,681,743.36	13,802,883	11,449,889	112,231,854	43.13	2,602,176
2016	169,986,537.28	16,063,728	13,325,326	156,661,211	42.31	3,702,699
2017	182,789,151.03	13,928,533	11,554,120	171,235,031	41.43	4,133,117
2018	159,398,818.48	9,085,733	7,536,877	151,861,941	39.96	3,800,349
2019	195,467,816.73	7,095,482	5,885,907	189,581,910	37.64	5,036,714
2020	153,706,612.25	1,952,074	1,619,302	152,087,310	32.37	4,698,403
	1,874,303,740.64	276,527,438	229,387,491	1,644,916,250		40,456,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.7 2.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1955	46,390.61	33,721	30,800	15,591	12.29	1,269
1956	31,598.47	22,618	20,659	10,939	12.79	855
1957	25,720.84	18,125	16,555	9,166	13.29	690
1958	31,362.49	21,752	19,868	11,494	13.79	834
1959	41,801.12	28,527	26,056	15,745	14.29	1,102
1960	62,848.49	42,192	38,537	24,311	14.79	1,644
1961	82,064.54	54,181	49,488	32,577	15.29	2,131
1962	76,955.37	49,953	45,626	31,329	15.79	1,984
1963	63,958.73	40,806	37,271	26,688	16.29	1,638
1964	61,626.48	38,633	35,286	26,340	16.79	1,569
1965	39,473.64	24,307	22,201	17,273	17.29	999
1966	45,185.19	27,322	24,955	20,230	17.79	1,137
1967	48,003.71	28,493	26,025	21,979	18.29	1,202
1968	37,955.07	22,107	20,192	17,763	18.79	945
1969	60,234.33	34,414	31,433	28,801	19.29	1,493
1970	33,879.18	18,980	17,336	16,543	19.79	836
1971	140,254.30	77,015	70,344	69,910	20.29	3,446
1972	88,500.12	47,613	43,489	45,011	20.79	2,165
1973	84,758.36	44,658	40,790	43,968	21.29	2,065
1974	91,509.65	47,199	43,110	48,400	21.79	2,221
1975	61,677.05	31,127	28,431	33,246	22.29	1,492
1976	55,610.76	38,288	34,971	20,640	20.10	1,027
1977	66,906.48	45,316	41,391	25,515	20.69	1,233
1978	42,698.46	28,617	26,138	16,560	20.87	793
1979	40,367.42	26,751	24,434	15,933	21.08	756
1980	46,015.84	29,943	27,349	18,667	21.70	860
1981	98,507.15	63,291	57,808	40,699	21.93	1,856
1982	221,734.66	140,558	128,382	93,353	22.19	4,207
1983	95,466.44	59,657	54,489	40,977	22.46	1,824
1984	131,262.18	80,779	73,782	57,480	22.76	2,525
1985	217,317.27	131,607	120,207	97,110	23.06	4,211
1986	161,015.59	95,869	87,564	73,452	23.39	3,140
1987	171,487.11	100,286	91,599	79,888	23.73	3,367
1988	301,110.66	172,777	157,810	143,301	24.08	5,951
1989	210,614.92	119,103	108,786	101,829	24.14	4,218
1990	216,504.24	119,857	109,474	107,030	24.53	4,363
1991	193,029.82	105,047	95,947	97,083	24.64	3,940
1992	88,015.31	46,771	42,719	45,296	25.06	1,808
1993	144,996.91	75,529	68,986	76,011	25.22	3,014
1994	256,277.86	130,650	119,333	136,945	25.40	5,392
1995	125,071.73	62,311	56,913	68,159	25.60	2,662
1996	390,441.27	189,715	173,281	217,160	25.83	8,407
1997	108,948.91	51,533	47,069	61,880	26.09	2,372

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1998	59,968.22	27,693	25,294	34,674	26.13	1,327
1999	514,008.84	230,070	210,140	303,869	26.43	11,497
2000	923,092.23	401,453	366,677	556,415	26.53	20,973
2001	234,300.03	98,711	90,160	144,140	26.67	5,405
2002	282,219.84	115,371	105,377	176,843	26.63	6,641
2003	369,397.13	145,395	132,800	236,597	26.83	8,818
2004	298,779.36	113,297	103,483	195,296	26.87	7,268
2005	141,012.85	51,526	47,063	93,950	26.78	3,508
2006	580,702.18	202,607	185,056	395,646	26.90	14,708
2007	471,094.06	157,393	143,759	327,335	26.74	12,241
2008	1,282,310.73	405,980	370,812	911,499	26.80	34,011
2009	477,430.47	143,372	130,952	346,478	26.60	13,025
2010	1,480,246.90	417,874	381,676	1,098,571	26.48	41,487
2011	2,052,801.50	541,324	494,432	1,558,370	26.30	59,254
2012	731,862.80	179,233	163,707	568,156	25.95	21,894
2013	3,111,191.27	696,907	636,538	2,474,653	25.70	96,290
2014	10,529,793.70	2,135,442	1,950,461	8,579,333	25.23	340,045
2015	9,290,316.57	1,675,973	1,530,793	7,759,524	24.61	315,300
2016	8,872,813.99	1,383,272	1,263,447	7,609,367	23.91	318,250
2017	16,681,415.84	2,160,243	1,973,113	14,708,303	22.97	640,327
2018	16,673,301.63	1,672,332	1,527,467	15,145,835	21.68	698,609
2019	15,424,465.69	1,033,439	943,918	14,480,548	19.73	733,936
2020	19,216,334.89	495,781	452,834	18,763,501	15.74	1,192,090
	114,338,019.45	17,152,686	15,666,843	98,671,176		4,696,547
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 4.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	528	259	332	5.33	62
1983	32,512.26	27,249	13,343	19,169	7.23	2,651
1984	1,528.08	1,263	618	910	7.63	119
1987	6,793.84	5,403	2,646	4,148	8.60	482
1988	15,907.49	12,479	6,111	9,796	8.90	1,101
1989	30,556.87	23,614	11,563	18,994	9.24	2,056
1996	48,076.94	32,048	15,693	32,384	12.21	2,652
	135,966.90	102,584	50,233	85,734		9,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 6.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1937	1,640.19	1,428	1,322	318	6.46	49
1938	5,257.07	4,560	4,222	1,035	6.61	157
1939	9,940.37	8,593	7,956	1,984	6.75	294
1940	8,422.81	7,258	6,720	1,703	6.88	248
1941	12,274.38	10,545	9,763	2,511	7.00	359
1942	13,279.39	11,376	10,533	2,746	7.11	386
1943	4,747.51	4,055	3,754	994	7.22	138
1944	4,237.15	3,611	3,343	894	7.31	122
1945	5,023.96	4,270	3,954	1,070	7.41	144
1946	12,720.24	10,786	9,987	2,733	7.49	365
1947	25,560.55	21,618	20,016	5,545	7.58	732
1948	33,508.10	28,279	26,183	7,325	7.65	958
1949	49,851.60	41,971	38,860	10,992	7.73	1,422
1950	65,849.57	55,316	51,216	14,634	7.80	1,876
1951	85,388.78	71,564	66,260	19,129	7.87	2,431
1952	90,209.76	75,426	69,836	20,374	7.94	2,566
1953	85,275.49	71,145	65,872	19,403	8.00	2,425
1954	128,737.78	107,138	99,198	29,540	8.07	3,660
	641,924.70	538,939	498,995	142,930		18,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8						2.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	231,922.78	163,737	151,720	80,203	14.70	5,456
1956	267,462.83	186,582	172,889	94,574	15.12	6,255
1957	257,665.34	177,583	164,550	93,115	15.54	5,992
1958	343,370.17	233,698	216,547	126,823	15.97	7,941
1959	438,889.09	294,933	273,288	165,601	16.40	10,098
1960	426,601.49	283,007	262,237	164,364	16.83	9,766
1961	553,498.45	362,320	335,729	217,769	17.27	12,610
1962	555,845.31	358,965	332,621	223,224	17.71	12,604
1963	644,297.29	410,417	380,297	264,000	18.15	14,545
1964	643,223.35	403,944	374,299	268,924	18.60	14,458
1965	643,873.00	398,429	369,188	274,685	19.06	14,412
1966	797,299.36	486,193	450,511	346,788	19.51	17,775
1967	895,953.74	537,931	498,452	397,502	19.98	19,895
1968	972,222.66	574,778	532,595	439,628	20.44	21,508
1969	714,520.27	415,708	385,199	329,321	20.91	15,749
1970	659,046.85	377,107	349,431	309,616	21.39	14,475
1971	587,380.96	330,461	306,209	281,172	21.87	12,857
1972	560,658.75	310,044	287,290	273,369	22.35	12,231
1973	450,518.52	244,722	226,762	223,757	22.84	9,797
1974	100,145.03	53,397	49,478	50,667	23.34	2,171
1975	153,137.02	80,152	74,270	78,867	23.83	3,310
1976	474,557.10	322,509	298,840	175,717	20.94	8,391
1977	1,856,678.22	1,241,375	1,150,271	706,407	21.52	32,826
1978	1,364,153.51	902,660	836,414	527,740	21.69	24,331
1979	1,824,188.80	1,186,088	1,099,041	725,148	22.28	32,547
1980	2,511,756.01	1,614,054	1,495,599	1,016,157	22.48	45,203
1981	2,799,586.91	1,765,699	1,636,115	1,163,472	23.08	50,410
1982	2,377,316.56	1,479,642	1,371,051	1,006,266	23.31	43,169
1983	2,249,401.67	1,380,233	1,278,938	970,464	23.56	41,191
1984	2,692,589.28	1,617,977	1,499,234	1,193,355	24.19	49,333
1985	3,150,306.58	1,863,406	1,726,651	1,423,656	24.46	58,203
1986	3,598,570.59	2,092,929	1,939,329	1,659,242	24.76	67,013
1987	4,199,716.19	2,399,718	2,223,603	1,976,113	25.06	78,855
1988	5,069,669.03	2,843,070	2,634,418	2,435,251	25.39	95,914
1989	4,874,728.23	2,680,126	2,483,432	2,391,296	25.73	92,938
1990	5,007,064.04	2,695,803	2,497,958	2,509,106	26.08	96,208
1991	4,717,579.28	2,484,277	2,301,956	2,415,623	26.45	91,328
1992	5,443,107.79	2,799,390	2,593,943	2,849,165	26.83	106,193
1993	5,716,432.33	2,867,934	2,657,457	3,058,975	27.23	112,338
1994	6,831,983.83	3,357,237	3,110,850	3,721,134	27.34	136,106
1995	6,192,760.45	2,958,901	2,741,748	3,451,012	27.78	124,226
1996	5,949,802.66	2,774,988	2,571,332	3,378,471	27.94	120,919
1997	6,257,844.37	2,827,920	2,620,379	3,637,465	28.40	128,080

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1998	6,749,594.88	2,965,772	2,748,114	4,001,481	28.60	139,912
1999	7,155,830.37	3,049,815	2,825,990	4,329,840	28.83	150,185
2000	7,314,871.70	3,016,653	2,795,261	4,519,611	29.09	155,366
2001	7,043,106.62	2,803,156	2,597,433	4,445,674	29.37	151,368
2002	6,165,714.93	2,373,184	2,199,016	3,966,699	29.43	134,784
2003	5,827,724.79	2,151,596	1,993,691	3,834,034	29.75	128,875
2004	8,404,108.05	2,980,097	2,761,388	5,642,720	29.88	188,846
2005	8,942,587.05	3,033,326	2,810,711	6,131,876	30.04	204,124
2006	8,723,615.49	2,829,941	2,622,252	6,101,363	30.03	203,176
2007	12,254,206.62	3,764,492	3,488,217	8,765,990	30.25	289,785
2008	14,505,028.46	4,232,567	3,921,940	10,583,088	30.14	351,131
2009	13,361,991.93	3,661,186	3,392,492	9,969,500	30.25	329,570
2010	15,726,282.62	4,029,074	3,733,381	11,992,902	30.24	396,591
2011	22,969,611.35	5,471,361	5,069,819	17,899,792	30.11	594,480
2012	28,984,921.95	6,367,987	5,900,641	23,084,281	29.90	772,050
2013	34,690,367.45	6,945,012	6,435,319	28,255,048	29.62	953,918
2014	36,461,774.75	6,552,181	6,071,317	30,390,458	29.30	1,037,217
2015	41,442,797.30	6,531,385	6,052,048	35,390,749	28.95	1,222,478
2016	32,538,692.42	4,399,231	4,076,372	28,462,320	28.26	1,007,159
2017	51,644,056.54	5,716,997	5,297,427	46,346,630	27.45	1,688,402
2018	49,153,509.61	4,158,387	3,853,204	45,300,306	26.15	1,732,325
2019	61,036,879.22	3,381,443	3,133,279	57,903,600	24.16	2,396,672
2020	59,668,680.47	1,223,208	1,133,437	58,535,243	19.95	2,934,097
	636,823,280.26	144,478,095	133,874,870	502,948,410		19,042,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1913	40.21	40	40			
1914	16.22	16	16			
1915	21.66	22	22			
1916	57.49	57	57			
1917	173.96	174	174			
1918	697.34	697	697			
1919	472.88	473	473			
1920	278.67	279	279			
1921	610.49	610	610			
1922	791.83	792	792			
1923	1,618.91	1,619	1,619			
1924	1,195.57	1,196	1,196			
1925	2,531.60	2,532	2,532			
1926	2,939.20	2,939	2,939			
1927	4,311.05	4,311	4,311			
1928	5,392.51	5,393	5,393			
1929	4,634.63	4,635	4,635			
1930	358.70	359	359			
1931	22.91	23	23			
1934	120.05	119	120			
1935	24.86	24	25			
1936	436.66	427	437			
1937	71.71	70	72			
1938	216.78	209	216	1	1.49	1
1939	397.14	381	393	4	1.76	2
1941	1,984.11	1,880	1,941	43	2.31	19
1942	2,355.30	2,217	2,289	66	2.59	25
1943	1,795.85	1,679	1,734	62	2.87	22
1944	111.92	104	107	5	3.15	2
1945	666.07	614	634	32	3.44	9
1946	4,026.18	3,685	3,805	221	3.73	59
1947	2,177.45	1,979	2,043	134	4.01	33
1948	15,007.75	13,538	13,979	1,029	4.31	239
1949	15,179.18	13,592	14,034	1,145	4.60	249
1950	28,198.54	25,058	25,873	2,326	4.90	475
1951	52,964.29	46,705	48,225	4,739	5.20	911
1952	33,932.48	29,691	30,657	3,275	5.50	595
1953	18,387.30	15,959	16,478	1,909	5.81	329
1954	52,382.41	45,097	46,564	5,818	6.12	951
1955	63,856.20	54,524	56,298	7,558	6.43	1,175
1956	29,125.66	24,657	25,459	3,667	6.75	543
1957	98,169.12	82,395	85,076	13,093	7.07	1,852
1958	162,711.02	135,384	139,789	22,922	7.39	3,102

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1959	167,747.59	138,316	142,817	24,931	7.72	3,229
1960	169,026.52	138,103	142,597	26,430	8.05	3,283
1961	180,133.28	145,827	150,572	29,561	8.38	3,528
1962	217,304.54	174,239	179,909	37,396	8.72	4,289
1963	133,331.58	105,877	109,322	24,010	9.06	2,650
1964	204,445.75	160,723	165,953	38,493	9.41	4,091
1965	223,801.11	174,158	179,825	43,976	9.76	4,506
1966	220,077.11	169,510	175,026	45,051	10.11	4,456
1967	205,011.52	156,229	161,313	43,699	10.47	4,174
1968	173,932.54	131,083	135,349	38,584	10.84	3,559
1969	169,554.06	126,357	130,469	39,085	11.21	3,487
1970	142,243.48	104,808	108,219	34,024	11.58	2,938
1971	280,490.11	204,247	210,893	69,597	11.96	5,819
1972	239,211.48	172,070	177,669	61,542	12.35	4,983
1973	144,035.00	102,330	105,660	38,375	12.74	3,012
1974	183,635.72	128,795	132,986	50,650	13.14	3,855
1975	209,093.66	144,749	149,459	59,635	13.54	4,404
1976	93,694.91	73,241	75,624	18,071	12.40	1,457
1977	178,003.89	137,561	142,037	35,967	12.76	2,819
1978	171,564.04	130,989	135,251	36,313	13.14	2,764
1979	304,688.89	229,674	237,148	67,541	13.53	4,992
1980	583,573.61	434,004	448,127	135,447	13.93	9,723
1981	622,519.96	458,859	473,791	148,729	14.06	10,578
1982	420,464.67	305,299	315,234	105,231	14.49	7,262
1983	314,439.99	224,730	232,043	82,397	14.94	5,515
1984	412,801.84	291,644	301,134	111,668	15.13	7,381
1985	543,968.67	377,623	389,911	154,058	15.60	9,876
1986	578,129.23	395,961	408,846	169,283	15.83	10,694
1987	583,887.19	392,197	404,959	178,928	16.33	10,957
1988	663,605.69	438,842	453,122	210,484	16.60	12,680
1989	742,354.87	480,452	496,086	246,269	17.13	14,376
1990	465,072.83	295,647	305,268	159,805	17.43	9,168
1991	524,242.88	326,918	337,556	186,687	17.75	10,518
1992	770,248.98	468,388	483,630	286,619	18.31	15,654
1993	909,814.62	541,249	558,862	350,953	18.67	18,798
1994	367,841.17	213,789	220,746	147,095	19.04	7,726
1995	8,119.89	4,602	4,752	3,368	19.43	173
1996	1,721,730.38	950,051	980,966	740,764	19.83	37,356
1997	704,731.82	377,877	390,173	314,559	20.25	15,534
1998	1,016,403.90	528,632	545,834	470,570	20.69	22,744
1999	1,134,643.53	571,066	589,649	544,995	21.14	25,780
2000	18,347.84	8,915	9,205	9,143	21.60	423
2001	438,256.90	205,060	211,733	226,524	22.08	10,259

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2002	1,140,044.57	512,336	529,008	611,037	22.57	27,073
2003	841,920.31	362,194	373,980	467,940	23.07	20,283
2004	1,101,937.29	452,235	466,951	634,986	23.58	26,929
2005	485,409.34	190,086	196,271	289,138	23.95	12,073
2006	504,060.75	186,755	192,832	311,229	24.49	12,708
2007	1,029,873.46	359,220	370,909	658,964	25.05	26,306
2008	1,064,468.12	347,655	358,968	705,500	25.60	27,559
2009	1,399,082.00	424,901	438,727	960,355	26.18	36,683
2010	1,103,935.86	309,323	319,389	784,547	26.76	29,318
2011	1,045,071.06	267,643	276,352	768,719	27.35	28,107
2012	1,340,448.12	310,314	320,412	1,020,036	27.95	36,495
2013	1,299,939.75	267,008	275,697	1,024,243	28.69	35,700
2014	1,124,340.65	202,044	208,618	915,723	29.30	31,253
2015	2,507,617.64	383,164	395,632	2,111,986	30.04	70,306
2016	1,259,030.07	157,882	163,020	1,096,010	30.80	35,585
2017	1,232,179.82	120,384	124,301	1,107,879	31.55	35,115
2018	1,081,600.62	75,279	77,729	1,003,872	32.31	31,070
2019	1,474,135.95	60,292	62,254	1,411,882	33.19	42,539
2020	901,854.06	10,822	11,174	890,680	34.19	26,051
	40,103,640.54	16,866,383	17,414,364	22,689,277		953,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 2.38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	274,165	285,821	10,606	1.66	6,389
2001	278,746.25	253,826	264,617	14,129	1.91	7,397
2003	514.10	453	472	42	2.35	18
2004	107,825.28	92,935	96,886	10,939	2.63	4,159
2005	169,036.06	142,024	148,062	20,974	2.93	7,158
2007	107,411.45	84,597	88,194	19,217	3.62	5,309
2008	485,486.24	366,494	382,075	103,411	4.03	25,660
2009	420,783.25	302,164	315,010	105,773	4.48	23,610
2010	824,868.47	557,611	581,317	243,551	4.99	48,808
2011	11,263,089.05	7,084,483	7,385,675	3,877,414	5.55	698,633
2012	8,735,379.14	5,035,946	5,250,046	3,485,333	6.18	563,970
2014	306,936.92	140,239	146,201	160,736	7.63	21,066
2015	372,440.91	145,438	151,621	220,820	8.45	26,133
2016	392,723.42	126,261	131,629	261,094	9.32	28,014
2017	189,201.48	47,376	49,390	139,811	10.23	13,667
2018	497,031.94	88,273	92,026	405,006	11.19	36,194
2019	124,689.93	13,005	13,558	111,132	12.17	9,132
2020	159,150.72	4,886	5,094	154,057	13.17	11,698
	24,731,741.62	14,760,176	15,387,694	9,344,048		1,537,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 6.21

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,743.33	4,546	4,743			
1938	11,028.10	10,519	11,028			
1939	8,194.34	7,777	8,170	24	2.80	9
1940	7,248.42	6,846	7,192	56	3.05	18
1941	10,357.57	9,734	10,226	132	3.31	40
1942	7,787.16	7,282	7,650	137	3.57	38
1943	3,544.99	3,299	3,466	79	3.82	21
1944	3,595.09	3,328	3,496	99	4.08	24
1945	4,791.00	4,413	4,636	155	4.34	36
1946	11,658.92	10,684	11,223	436	4.60	95
1947	17,054.37	15,547	16,332	722	4.86	149
1948	21,755.99	19,731	20,727	1,029	5.12	201
1949	28,194.60	25,437	26,721	1,474	5.38	274
1950	32,898.25	29,519	31,010	1,888	5.65	334
1951	28,795.47	25,696	26,994	1,801	5.92	304
1952	30,099.44	26,706	28,055	2,044	6.20	330
1953	36,126.01	31,870	33,479	2,647	6.48	408
1954	34,047.94	29,851	31,358	2,690	6.78	397
1955	42,870.86	37,344	39,230	3,641	7.09	514
1956	45,387.88	39,281	41,265	4,123	7.40	557
1957	41,835.04	35,955	37,771	4,064	7.73	526
1958	53,188.23	45,384	47,676	5,512	8.07	683
1959	65,522.49	55,480	58,281	7,241	8.43	859
1960	47,864.06	40,206	42,236	5,628	8.80	640
1961	41,553.04	34,610	36,358	5,195	9.19	565
1962	59,554.26	49,170	51,653	7,901	9.59	824
1963	63,543.09	51,978	54,603	8,940	10.01	893
1964	114,170.93	92,478	97,148	17,023	10.45	1,629
1965	151,795.60	121,713	127,859	23,937	10.90	2,196
1966	140,874.57	111,752	117,395	23,480	11.37	2,065
1967	129,403.26	101,499	106,624	22,779	11.86	1,921
1968	167,203.42	129,598	136,142	31,061	12.37	2,511
1969	158,439.05	121,307	127,432	31,007	12.89	2,406
1970	145,329.30	109,843	115,390	29,939	13.43	2,229
1971	127,066.57	94,746	99,530	27,537	13.99	1,968
1972	79,998.82	58,821	61,791	18,208	14.56	1,251
1973	74,400.93	53,907	56,629	17,772	15.15	1,173
1974	12,722.06	9,077	9,535	3,187	15.76	202
1975	23,335.58	16,386	17,213	6,123	16.38	374
1976	42,554.84	31,567	33,161	9,394	15.46	608
1977	46,897.27	34,207	35,934	10,963	16.11	681
1978	48,014.42	34,417	36,155	11,859	16.76	708
1979	113,842.46	80,623	84,694	29,148	17.06	1,709

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	259,325.68	180,283	189,386	69,940	17.72	3,947
1981	369,671.74	252,079	264,808	104,864	18.39	5,702
1982	295,696.82	197,644	207,624	88,073	19.06	4,621
1983	347,170.45	227,327	238,806	108,364	19.73	5,492
1984	425,950.99	272,992	286,777	139,174	20.40	6,822
1985	439,844.76	275,739	289,663	150,182	21.08	7,124
1986	514,897.35	317,228	333,247	181,650	21.45	8,469
1987	579,242.70	348,414	366,007	213,236	22.14	9,631
1988	659,603.07	386,989	406,530	253,073	22.83	11,085
1989	762,737.28	436,133	458,156	304,581	23.53	12,944
1990	776,838.79	432,388	454,222	322,617	24.23	13,315
1991	698,709.48	378,211	397,309	301,400	24.93	12,090
1992	763,249.47	401,240	421,501	341,748	25.64	13,329
1993	648,350.93	330,659	347,356	300,995	26.34	11,427
1994	751,244.07	371,115	389,855	361,389	27.06	13,355
1995	662,403.11	316,496	332,478	329,925	27.78	11,876
1996	754,790.71	348,336	365,925	388,866	28.49	13,649
1997	722,422.85	321,406	337,635	384,788	29.22	13,169
1998	620,079.19	265,518	278,925	341,154	29.94	11,395
1999	520,990.61	214,231	225,049	295,942	30.67	9,649
2000	1,147,363.39	452,061	474,888	672,475	31.40	21,416
2001	1,030,237.25	388,090	407,687	622,550	32.13	19,376
2002	1,003,335.31	360,298	378,491	624,844	32.87	19,010
2003	1,101,252.16	375,967	394,952	706,300	33.60	21,021
2004	1,071,790.86	344,902	362,318	709,473	34.60	20,505
2005	768,121.27	233,278	245,057	523,064	35.35	14,797
2006	212,457.93	60,635	63,697	148,761	36.09	4,122
2007	2,946,853.53	786,810	826,540	2,120,314	36.83	57,570
2008	1,422,137.06	353,117	370,948	1,051,189	37.58	27,972
2009	1,770,899.37	406,421	426,943	1,343,956	38.33	35,063
2010	1,433,687.01	301,648	316,880	1,116,807	39.09	28,570
2011	1,562,295.07	297,149	312,154	1,250,141	40.09	31,183
2012	1,663,638.54	284,316	298,673	1,364,966	40.84	33,422
2013	1,025,420.37	155,146	162,980	862,440	41.60	20,732
2014	1,230,505.17	161,811	169,982	1,060,523	42.37	25,030
2015	1,326,144.59	147,998	155,471	1,170,674	43.13	27,143
2016	1,384,043.91	126,502	132,889	1,251,155	43.89	28,507
2017	1,957,057.21	139,147	146,173	1,810,884	44.66	40,548

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2018	1,448,059.87	73,127	76,820	1,371,240	45.43	30,184
2019	1,086,538.98	32,488	34,128	1,052,411	45.98	22,888
2020	1,497,843.36	13,481	14,162	1,483,681	46.09	32,191
	42,002,191.28	13,632,954	14,321,303	27,680,888		792,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 1.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1918	99.23	99	99			
1939	73.05	70	73			
1949	73.85	68	74			
1955	417.98	371	418			
1957	475.18	416	475			
1958	682.71	594	683			
1960	344.41	296	344			
1961	899.97	767	900			
1962	6,739.96	5,705	6,740			
1963	11,046.90	9,279	11,047			
1964	15,680.94	13,071	15,681			
1965	19,640.19	16,240	19,640			
1966	49,867.48	40,891	49,867			
1967	38,846.60	31,578	38,510	337	8.42	40
1968	51,090.02	41,167	50,204	886	8.74	101
1969	46,827.34	37,389	45,597	1,230	9.07	136
1970	50,827.66	40,199	49,024	1,804	9.41	192
1971	42,953.69	33,637	41,021	1,933	9.76	198
1972	24,827.71	19,250	23,476	1,352	10.11	134
1973	21,929.08	16,822	20,515	1,414	10.48	135
1974	2,356.77	1,789	2,182	175	10.85	16
1975	27,479.08	20,615	25,141	2,338	11.24	208
1976	17,088.82	13,815	16,848	241	10.53	23
1977	3,892.85	3,110	3,793	100	10.93	9
1978	7,222.20	5,698	6,949	273	11.34	24
1979	54,788.11	42,888	52,303	2,485	11.49	216
1980	102,219.88	78,914	96,238	5,982	11.94	501
1981	146,499.19	111,442	135,907	10,592	12.40	854
1982	153,198.79	115,359	140,683	12,516	12.60	993
1983	138,508.38	102,607	125,132	13,376	13.09	1,022
1984	148,848.67	108,406	132,204	16,645	13.58	1,226
1985	166,978.81	120,058	146,414	20,565	13.84	1,486
1986	190,779.57	134,595	164,142	26,638	14.37	1,854
1987	231,613.31	160,994	196,337	35,276	14.66	2,406
1988	262,822.54	178,930	218,210	44,613	15.20	2,935
1989	239,676.89	159,625	194,667	45,010	15.75	2,858
1990	234,301.74	153,233	186,872	47,430	16.09	2,948
1991	211,705.91	135,132	164,797	46,909	16.67	2,814
1992	216,060.44	135,081	164,735	51,325	17.04	3,012
1993	172,732.95	105,125	128,203	44,530	17.63	2,526
1994	257,037.07	152,089	185,477	71,560	18.23	3,925
1995	228,943.93	131,505	160,374	68,570	18.83	3,642
1996	208,414.85	116,525	142,105	66,310	19.25	3,445

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2						
NET SALVAGE PERCENT.. 0						
1997	281,727.96	152,387	185,840	95,888	19.87	4,826
1998	217,752.01	113,732	138,699	79,053	20.50	3,856
1999	159,031.32	80,040	97,611	61,420	21.14	2,905
2000	374,530.79	181,235	221,021	153,510	21.78	7,048
2001	298,944.40	138,740	169,197	129,747	22.42	5,787
2002	533,698.95	235,895	287,681	246,018	23.25	10,581
2003	681,335.94	287,183	350,228	331,108	23.90	13,854
2004	901,963.73	359,793	438,777	463,187	24.74	18,722
2005	719,978.16	271,936	331,633	388,345	25.40	15,289
2006	426,673.56	151,298	184,512	242,162	26.24	9,229
2007	857,143.39	284,057	346,415	510,728	27.07	18,867
2008	554,298.71	170,669	208,136	346,163	27.91	12,403
2009	786,136.71	223,499	272,563	513,574	28.74	17,870
2010	623,765.58	162,429	198,087	425,679	29.58	14,391
2011	697,997.56	165,007	201,231	496,767	30.42	16,330
2012	686,792.20	145,119	176,977	509,815	31.42	16,226
2013	507,721.78	94,538	115,292	392,430	32.42	12,105
2014	642,300.60	103,860	126,660	515,641	33.27	15,499
2015	543,524.92	74,191	90,478	453,047	34.27	13,220
2016	545,656.41	60,732	74,064	471,592	35.27	13,371
2017	688,736.84	59,300	72,318	616,419	36.27	16,995
2018	760,767.69	46,331	56,502	704,266	37.27	18,896
2019	949,616.21	33,901	41,343	908,273	38.27	23,733
2020	186,618.72	1,959	2,389	184,230	39.27	4,691
	17,433,228.84	6,193,275	7,551,755	9,881,474		346,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 1.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1928	57.54	58	58			
1929	595.36	595	595			
1930	638.00	638	638			
1931	16.21	16	16			
1933	224.64	225	225			
1934	10.78	11	11			
1935	106.44	106	106			
1937	944.98	945	945			
1938	196.88	197	197			
1939	51.04	51	51			
1941	342.45	342	342			
1942	619.24	619	619			
1943	3,779.90	3,780	3,780			
1944	899.93	900	900			
1945	447.64	448	448			
1946	54.09	54	54			
1947	543.17	543	543			
1948	1,249.60	1,250	1,250			
1950	1,666.77	1,667	1,667			
1951	3,005.56	3,006	3,006			
1952	3,807.57	3,808	3,808			
1953	4,051.57	4,052	4,052			
1954	12,314.08	12,314	12,314			
1955	21,595.51	21,596	21,596			
1956	21,276.83	21,277	21,277			
1957	23,387.94	23,388	23,388			
1958	22,502.19	22,502	22,502			
1959	20,155.78	20,156	20,156			
1960	23,833.69	23,834	23,834			
1961	27,392.45	27,128	22,408	4,984	0.29	4,984
1962	11,887.02	11,578	9,563	2,324	0.78	2,324
1963	34,245.97	32,808	27,100	7,146	1.26	5,671
1964	22,743.13	21,432	17,703	5,040	1.73	2,913
1965	28,080.64	26,031	21,502	6,579	2.19	3,004
1966	26,564.35	24,227	20,012	6,552	2.64	2,482
1967	46,521.39	41,745	34,481	12,040	3.08	3,909
1968	48,692.12	42,995	35,514	13,178	3.51	3,754
1969	42,674.74	37,098	30,643	12,032	3.92	3,069
1970	41,737.64	35,714	29,500	12,238	4.33	2,826
1971	97,224.55	81,863	67,619	29,606	4.74	6,246
1972	66,070.95	54,751	45,224	20,847	5.14	4,056

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1973	33,618.48	27,410	22,641	10,977	5.54	1,981
1974	21,463.35	17,221	14,225	7,238	5.93	1,221
1975	21,016.97	16,582	13,697	7,320	6.33	1,156
1976	721.53	631	521	201	6.35	32
1977	508.67	442	365	144	6.58	22
1978	10,293.94	8,820	7,285	3,009	7.09	424
1979	33,899.65	28,781	23,773	10,127	7.37	1,374
1980	59,521.90	50,040	41,333	18,189	7.66	2,375
1981	84,298.69	70,111	57,912	26,387	7.98	3,307
1982	102,678.03	84,021	69,402	33,276	8.53	3,901
1983	71,117.34	57,477	47,476	23,641	8.88	2,662
1984	29,663.79	23,657	19,541	10,123	9.25	1,094
1985	40,298.08	31,827	26,289	14,009	9.43	1,486
1986	77,636.67	60,386	49,879	27,758	9.83	2,824
1987	15,115.03	11,566	9,554	5,561	10.25	543
1988	48,276.40	36,463	30,119	18,157	10.50	1,729
1989	69,114.93	51,242	42,326	26,789	10.96	2,444
1990	54,827.13	40,024	33,060	21,767	11.25	1,935
1991	100,836.49	72,078	59,537	41,299	11.74	3,518
1992	78,828.63	55,330	45,703	33,126	12.07	2,744
1993	105,786.72	72,802	60,135	45,652	12.42	3,676
1994	160,990.09	108,443	89,574	71,416	12.80	5,579
1995	118,709.45	78,146	64,549	54,160	13.19	4,106
1996	133,955.81	86,348	71,324	62,632	13.46	4,653
1997	100,656.78	63,172	52,180	48,477	13.90	3,488
1998	102,296.61	62,606	51,713	50,584	14.21	3,560
1999	34,743.83	20,686	17,087	17,657	14.55	1,214
2000	148,913.01	86,042	71,071	77,842	14.92	5,217
2001	7,344.89	4,107	3,392	3,953	15.31	258
2002	203,365.14	110,102	90,944	112,421	15.60	7,206
2003	431,366.44	225,389	186,172	245,194	15.92	15,402
2004	12,760.06	6,411	5,296	7,464	16.26	459
2005	56,085.08	27,061	22,352	33,733	16.53	2,041
2006	144,182.25	66,511	54,938	89,244	16.83	5,303
2007	194,982.12	85,539	70,655	124,327	17.17	7,241
2008	228,012.77	94,853	78,349	149,664	17.43	8,587
2009	159,416.57	62,603	51,710	107,707	17.65	6,102
2010	240,017.43	88,518	73,116	166,901	17.83	9,361
2011	228,553.12	78,554	64,886	163,667	17.98	9,103
2012	194,587.49	61,918	51,144	143,443	18.04	7,951
2013	292,546.25	85,043	70,246	222,300	18.09	12,289

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2014	198,751.74	52,033	42,979	155,773	18.09	8,611
2015	306,995.74	71,008	58,653	248,343	18.00	13,797
2016	554,752.61	110,285	91,096	463,657	17.80	26,048
2017	643,492.49	105,533	87,171	556,321	17.42	31,936
2018	547,449.90	69,088	57,067	490,383	16.74	29,294
2019	136,189.33	11,358	9,382	126,807	15.56	8,150
2020	855,022.16	26,848	22,176	832,846	12.85	64,813
	8,157,871.91	3,370,864	2,813,642	5,344,230		387,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 4.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,244	13,190	1,185	0.29	1,185
1959	188.29	181	168	20	1.26	16
1962	7,626.48	6,995	6,477	1,149	2.65	434
1967	445.13	379	351	94	4.77	20
1972	7,910.24	6,239	5,777	2,133	6.76	316
1981	13,548.93	10,895	10,089	3,460	9.60	360
1985	14,556.64	11,136	10,312	4,245	10.88	390
1992	2,228.63	1,507	1,395	834	13.60	61
2010	68,488.09	24,183	22,393	46,095	19.08	2,416
2015	2,847.08	628	582	2,265	19.15	118
	136,698.14	80,870	75,217	61,481		5,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 3.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,543	10,360	1,201	0.04	1,201
1975	3,189.09	3,156	2,832	357	0.26	357
1976	6,308.81	6,249	5,608	701	0.43	701
1980	1,144.78	1,101	988	157	1.60	98
1983	10,695.21	10,045	9,015	1,680	2.42	694
1984	4,730.23	4,410	3,958	772	2.64	292
1985	27,353.09	25,285	22,693	4,660	2.90	1,607
1986	61,596.14	56,391	50,610	10,986	3.18	3,455
1987	40,005.58	36,229	32,515	7,491	3.48	2,153
1989	3,425.59	3,035	2,724	702	4.04	174
1990	37,952.71	33,247	29,839	8,114	4.31	1,883
1991	31,594.95	27,232	24,440	7,155	4.71	1,519
1992	6,510.50	5,532	4,965	1,546	5.03	307
1993	1,718.09	1,437	1,290	428	5.37	80
1994	4,082.11	3,354	3,010	1,072	5.74	187
2000	47,842.64	33,992	30,507	17,336	8.32	2,084
2001	142,467.12	97,932	87,893	54,574	8.83	6,181
2003	2,326.24	1,487	1,335	991	9.83	101
2004	119,576.43	73,420	65,893	53,683	10.32	5,202
2005	232,207.90	136,027	122,082	110,126	10.90	10,103
2006	17,269.88	9,635	8,647	8,623	11.42	755
2007	9,937.59	5,253	4,715	5,223	11.96	437
2008	0.11					
2009	5,832.45	2,717	2,438	3,394	13.09	259
2010	123,486.39	53,507	48,022	75,464	13.62	5,541
2011	49,875.40	19,915	17,873	32,002	14.17	2,258
2012	146,646.41	53,321	47,855	98,791	14.73	6,707
2013	626,309.90	204,365	183,415	442,895	15.31	28,928
2014	1,943,076.34	559,800	502,413	1,440,663	15.86	90,836
2015	772,983.31	192,627	172,880	600,103	16.32	36,771
2016	1,051,431.01	218,698	196,279	855,152	16.82	50,841
2017	2,231,225.63	369,045	331,214	1,900,012	17.24	110,210
2018	2,020,233.33	244,650	219,570	1,800,663	17.54	102,660
2019	730,829.51	54,374	48,800	682,030	17.63	38,686
	10,526,342.87	2,559,928	2,297,595	8,228,748		513,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0						4.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,254,987	1,191,598	750,506	3.51	213,819
2015	112,834.83	63,436	60,232	52,603	4.22	12,465
2016	33,669.32	15,734	14,939	18,730	5.03	3,724
2017	34,335.00	12,539	11,906	22,429	5.94	3,776
2018	78,429.10	20,337	19,310	59,119	6.90	8,568
	2,201,371.95	1,367,033	1,297,985	903,387		242,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 11.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,039	1,171			
1958	192.08	167	192			
1959	2,129.94	1,835	2,130			
1971	17,971.09	13,786	17,971			
1983	7,872.27	5,655	7,872			
1984	3,449.87	2,437	3,450			
1987	6,786.87	4,536	6,787			
1988	9,428.54	6,174	9,429			
1990	820.22	514	819			
	49,821.42	36,143	49,821			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	90,789.14	90,789	90,789			
2001	173,686.96	168,621	173,687			
2002	94,356.55	86,886	94,357			
2003	96,741.60	84,245	96,742			
2004	31,580.89	25,923	30,373	1,208	3.58	337
2005	522.52	403	472	51	4.58	11
2007	4,181.56	2,805	3,287	895	6.58	136
2010	7,734.00	4,028	4,719	3,015	9.58	315
2011	12,031.56	5,665	6,637	5,395	10.58	510
2012	1,550.11	652	764	786	11.58	68
2014	565,919.21	181,564	212,732	353,187	13.58	26,008
2015	1,175,148.72	318,266	372,902	802,247	14.58	55,024
2016	113,113.73	24,979	29,267	83,847	15.58	5,382
2017	14,623.69	2,498	2,927	11,697	16.58	705
	2,381,980.24	997,324	1,119,655	1,262,325		88,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 3.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	15,335	15,989	8,438	5.58	1,512
2015	66,876.67	24,150	25,180	41,697	9.58	4,353
	91,303.67	39,485	41,169	50,135		5,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 6.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	941,918.01	941,918	941,918			
2016	1,495,726.59	1,321,220	1,258,050	237,677	0.58	237,677
2017	1,577,540.60	1,077,981	1,026,440	551,101	1.58	348,798
2018	165,250.26	79,870	76,051	89,199	2.58	34,573
2019	10,859.79	3,077	2,930	7,930	3.58	2,215
	4,191,295.25	3,424,066	3,305,389	885,906		623,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						14.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	2,374	3,200	581	5.58	104
2012	14,849.79	8,332	11,232	3,618	6.58	550
2013	2,789.00	1,379	1,859	930	7.58	123
2015	4,197.10	1,516	2,044	2,153	9.58	225
	25,616.89	13,601	18,335	7,282		1,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3						3.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	162,417.47	162,417	162,417			
1996	552,198.39	539,316	552,198			
1997	1,142,432.35	1,070,082	1,107,235	35,197	1.58	22,277
1998	383,704.26	344,056	356,002	27,702	2.58	10,737
1999	191,341.50	163,917	169,608	21,734	3.58	6,071
2000	296,716.81	242,320	250,733	45,984	4.58	10,040
2001	186,888.81	145,151	150,191	36,698	5.58	6,577
2002	303,527.92	223,600	231,363	72,165	6.58	10,967
2003	291,419.99	203,024	210,073	81,347	7.58	10,732
2004	366,999.55	240,998	249,365	117,635	8.58	13,710
2005	79,725.36	49,164	50,871	28,854	9.58	3,012
2006	167,413.05	96,542	99,894	67,519	10.58	6,382
2007	835,832.86	448,566	464,140	371,693	11.58	32,098
2008	1,181,797.10	586,963	607,342	574,455	12.58	45,664
2009	278,442.30	127,156	131,571	146,871	13.58	10,815
2010	777,173.73	323,825	335,068	442,106	14.58	30,323
2011	595,579.35	224,337	232,126	363,453	15.58	23,328
2012	870,830.41	293,182	303,361	567,469	16.58	34,226
2013	784,168.63	232,639	240,716	543,453	17.58	30,913
2014	894,641.85	229,628	237,601	657,041	18.58	35,363
2015	1,788,936.70	387,609	401,067	1,387,870	19.58	70,882
2016	971,312.23	171,602	177,560	793,752	20.58	38,569
2017	1,449,495.87	198,103	204,981	1,244,515	21.58	57,670
2018	1,163,102.32	112,437	116,341	1,046,761	22.58	46,358
2019	932,956.06	52,871	54,707	878,249	23.58	37,246
2020	932,751.44	15,549	16,089	916,662	24.58	37,293
	17,581,806.31	6,885,054	7,112,620	10,469,186		631,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6						3.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	2,990.39	2,990	2,990			
2002	1,118.18	1,030	944	174	1.58	110
2011	19,084.33	8,985	8,233	10,851	10.58	1,026
2015	245,836.91	66,580	61,004	184,833	14.58	12,677
	269,029.81	79,585	73,171	195,859		13,813
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 5.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,185	14,666			
1991	70,212.28	67,334	70,212			
1992	7,619.70	7,254	7,620			
1993	2,619.06	2,477	2,619			
1994	45,419.28	42,476	45,419			
1995	9,638.80	8,942	9,601	38	1.98	19
1997	945.49	859	922	23	2.36	10
1999	89,292.15	79,166	84,999	4,293	2.74	1,567
2000	424,416.34	370,855	398,178	26,238	2.95	8,894
2001	23,340.60	20,078	21,557	1,784	3.16	565
2002	21,599.55	18,299	19,647	1,953	3.32	588
2003	209,492.31	174,046	186,869	22,623	3.55	6,373
2011	25,036.41	16,527	17,744	7,292	4.85	1,504
2014	4,400.00	2,315	2,486	1,914	5.78	331
	948,698.04	824,813	882,539	66,159		19,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 2.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	9,751.18	8,947	9,751			
1996	106,809.90	97,015	106,810			
1997	29,117.63	26,116	29,118			
1998	5,629.95	4,972	5,630			
1999	87,107.98	75,557	87,108			
2000	220,243.54	187,053	218,336	1,908	3.62	527
2001	109,126.39	90,477	105,609	3,517	4.00	879
2002	99,974.30	80,829	94,347	5,627	4.36	1,291
2015	51,237.50	16,012	18,690	32,548	11.92	2,731
2020	621,834.30	17,660	20,613	601,221	14.27	42,132
	1,340,832.67	604,638	696,012	644,821		47,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 3.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	17,913.22	17,913	17,913			
2006	8,228.13	7,908	8,228			
2007	136.82	122	133	4	1.58	3
2008	2,264.03	1,874	2,048	216	2.58	84
2009	11,311.50	8,609	9,409	1,902	3.58	531
2010	25,988.40	18,047	19,723	6,265	4.58	1,368
2011	6,122.60	3,844	4,201	1,922	5.58	344
2012	129,294.07	72,548	79,287	50,007	6.58	7,600
2013	14,421.00	7,130	7,792	6,629	7.58	875
2014	98,828.36	42,277	46,204	52,624	8.58	6,133
2015	400,910.38	144,773	158,222	242,688	9.58	25,333
2016	234,767.97	69,125	75,547	159,221	10.58	15,049
2017	8,370.44	1,907	2,084	6,286	11.58	543
2018	12,626.00	2,034	2,223	10,403	12.58	827
	971,182.92	398,111	433,014	538,169		58,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 6.04

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
362.10		56,875.48		56,875.48-
374.40	15,753.17	2,713.76		2,713.76-
375.34	28,538.10	14,909.72		14,909.72-
375.70		22,140.00		22,140.00-
376.00	8,996,141.74	978,776.00	20,828.00	957,948.00-
378.00	306,255.48	104,647.11		104,647.11-
380.00	4,918,094.66	2,926,513.18		2,926,513.18-
381.00	370,041.70			
382.00	144,324.79			
385.00	197,819.03	27,745.87		27,745.87-
387.40	26,673.61	1,060.39		1,060.39-
392.00	12,904.19		26,139.89	26,139.89
394.00	758,805.48			
396.00			109,393.82	109,393.82
397.50	29,824.98	29,402.56		29,402.56-
	15,805,176.93	4,164,784.07	156,361.71	4,008,422.36-
2016 TRANSACTION YEAR				
362.10		27,770.30		27,770.30-
374.20	7.02	192.38		192.38-
374.40	281.87	17.13		17.13-
375.34	72,407.95	26,961.80		26,961.80-
375.70	9,328.45			
376.00	8,479,913.68	1,131,099.09	3,855.00	1,127,244.09-
378.00	1,212,757.48	63,141.34		63,141.34-
380.00	6,548,981.00	2,853,156.51		2,853,156.51-
381.00	724,309.02	675.71	215,365.51	214,689.80
382.00	154,260.25			
385.00	85,292.41	64,142.79		64,142.79-
387.40	36,279.86	1,807.70		1,807.70-
394.00	161,691.96	2,431.14		2,431.14-
396.00	218,570.62		52,454.60	52,454.60
397.50	14,631.27			
	17,718,712.84	4,171,395.89	271,675.11	3,899,720.78-

COLUMBIA GAS OF PENNSYLVANIA, INC.

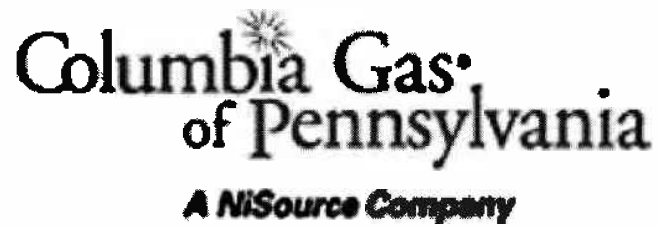
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
353.00	5,745.26			
362.10		56,417.81		56,417.81-
374.40	11,936.44	38,240.05		38,240.05-
375.34	177,551.37	36,137.31		36,137.31-
376.00	12,225,336.78	1,258,205.78	1,297.00	1,256,908.78-
378.00	649,171.93	247,333.58		247,333.58-
379.10	889.56			
380.00	7,406,277.97	2,142,798.48		2,142,798.48-
381.00	394,736.32	4,899.87	34,508.89	29,609.02
382.00	124,360.72			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
392.00	42,274.76			
394.00	186,713.88	1,648.52		1,648.52-
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
	21,844,238.44	3,900,212.71	35,805.89	3,864,406.82-
2018 TRANSACTION YEAR				
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
392.00	3,312.39		13,348.29	13,348.29
394.00	432,858.80		6,262.88	6,262.88
396.00	87,406.00		123,650.81	123,650.81
	22,374,924.45	5,232,727.08	204,218.83	5,028,508.25-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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				
353.00	10,141.97	220.40		220.40-
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
397.50	4,347.89			
	37,812,528.37	5,398,454.32	606.50	5,397,847.82-
TOTAL	115,555,581.03	22,867,574.07	668,668.04	22,198,906.03-



2021 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021**

Prepared by:



Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



Excellence Delivered As Promised

March 13, 2020

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of December 31, 2021. The results of our study as of November 30, 2020 are presented in our report titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2020". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates at December 31, 2021.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

066624.000

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. RESULTS OF STUDY

**COLUMBIA GAS OF PENNSYLVANIA, INC.
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 December 31, 2021. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2021, 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 December 31, 2021. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2021. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2016 through 2020.

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 2016 through 2020, beginning on pages III-2 through III-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2021 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,220,858.29	2,333,671	887,187	254,656	7.91	3.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	4	-	3.8
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	4		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	3	-	3.0
353	LINES	50-S1.5 *	389,345.13	389,087	258	78	0.02	3.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,272.21	830,879	117,393	33,835	3.57	3.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,778,798.64	4,773,935	1,004,863	288,576	4.99	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,702,984.04	800,965	2,902,019	63,173	1.71	45.9
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,797,713	1,435,458	34,841	1.08	41.2
	TOTAL ACCOUNT 374		6,936,155.46	2,598,678	4,337,477	98,014	1.41	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	6,087,606.87	1,520,387	4,567,220	133,408	2.19	34.2
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	75,554	10,674	517	0.60	20.6
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	29,347,403.66	3,275,292	26,072,112	869,316	2.96	30.0
	OTHER BUILDINGS	35-R2	3,290,767.73	941,428	2,349,340	106,816	3.25	22.0
	TOTAL ACCOUNT 375.70		32,638,171.39	4,216,720	28,421,452	976,132	2.99	
375.8	COMMUNICATION	45-R3	16,515.17	8,284	8,231	358	2.17	23.0
	TOTAL ACCOUNT 375		38,828,521.30	5,820,945	33,007,577	1,110,415	2.86	
376	MAINS							
	CAST IRON	71-R1 *	90,192.91	70,570	19,623	5,180	5.74	3.8
	BARE STEEL	71-R1 *	46,219,004.44	32,588,544	13,630,460	1,621,918	3.51	8.4
	OTHER	71-R1	2,131,258,444.38	260,357,842	1,870,900,602	46,163,881	2.17	40.5
	TOTAL ACCOUNT 376		2,177,567,641.73	293,016,956	1,884,550,685	47,790,979	2.19	

Witness: J. J. Spanos
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COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	143,599,266.99	18,097,936	125,501,331	5,973,896	4.16	21.0
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	76,653	59,314	6,520	4.80	9.1
380	SERVICES							
	BARE STEEL	50-R0.5 *	372,380.19	291,945	80,435	11,122	2.99	7.2
	OTHER	50-R0.5	<u>733,223,590.44</u>	<u>146,854,907</u>	<u>586,368,683</u>	<u>22,406,483</u>	3.06	26.2
	TOTAL ACCOUNT 380		733,595,970.63	147,146,852	586,449,118	22,417,605	3.06	
381	METERS	44-S1	41,437,255.87	18,260,775	23,176,481	976,293	2.36	23.7
381.1	METERS - AMR	15-S2.5	24,993,762.42	17,059,095	7,934,667	1,417,326	5.67	5.6
382	METER INSTALLATIONS	55-R3	44,245,934.10	14,988,375	29,257,559	837,632	1.89	34.9
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	17,742,911.55	7,900,693	9,842,219	353,067	1.99	27.9
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	9,387,030.45	3,206,871	6,180,159	432,646	4.61	14.3
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	80,978	55,720	3,808	2.79	14.6
387.4	COMMUNICATION EQUIPMENT	25-R2	10,526,342.87	2,856,147	7,670,196	488,371	4.64	15.7
387.5	GPS EQUIPMENT	10-S3	<u>2,201,371.95</u>	<u>1,560,554</u>	<u>640,818</u>	<u>208,185</u>	9.46	3.1
	TOTAL ACCOUNT 387		<u>12,864,412.96</u>	<u>4,497,679</u>	<u>8,366,734</u>	<u>700,364</u>	5.44	
	TOTAL DISTRIBUTION PLANT		3,251,334,830.36	532,671,508	2,718,663,321	82,114,757	2.53	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,117,504.14	947,386	1,170,118	88,631	4.19	13.2
391.11	EQUIPMENT	15-SQ	91,303.67	47,519	43,785	5,862	6.42	7.5
391.12	INFORMATION SYSTEMS	5-SQ	<u>1,753,650.65</u>	<u>1,387,760</u>	<u>365,891</u>	<u>341,952</u>	19.50	1.1
	TOTAL ACCOUNT 391		3,962,458.46	2,382,665	1,579,794	436,445	11.01	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE	
		AS OF DECEMBER 31, 2021 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	15,961	9,656	1,617	6.31	6.0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	18,334,439.01	7,099,231	11,235,208	670,553	3.66	16.8
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	84,973	181,066	13,808	5.19	13.1
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	864,040	84,658	28,545	3.01	3.0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,777,335.05	587,065	2,190,270	173,932	6.26	12.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	945,041.57	469,273	475,769	58,786	6.22	8.1
TOTAL GENERAL PLANT			27,309,449.86	11,553,029	15,756,421	1,383,686	5.07	
SUBTOTAL DEPRECIABLE PLANT			3,284,423,078.86	548,998,472	2,735,424,605	83,787,019	2.55	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		46,082,367.89	16,976,877	29,105,491	5,934,162	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,171,466.65	5,132,410	5,039,057	3,357,047	**	
362.1	ENVIRONMENTAL REMEDIATION			(92,964)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,836,888.22	3,266,822	3,570,066	1,070,494	**	
SUBTOTAL AMORTIZABLE PLANT			63,090,722.76	25,283,145	37,714,614	10,361,703		
NONDEPRECIABLE PLANT			3,533,240.78	231,422				
TOTAL GAS PLANT			3,351,047,042.40	574,513,039	2,773,139,219	94,148,722		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2021, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2020

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2020 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
350.20	1,931								1,931	99.94
351.20	2,050,584	278,443	4,644						2,333,671	72.45
352.01	738,926								738,926	100.00
352.02	168,032								168,032	100.00
352.10	206,932								206,932	100.00
353.00	388,775	127	185						389,087	99.93
354.00	793,999	36,880							830,879	87.62
355.00	104,477								104,477	100.00
374.40	768,179	65,012	13,765	25,270		20,721			800,965	21.63
374.50	1,759,636	37,828	249						1,797,713	55.60
375.34	1,422,564	136,072	27,073	49,486		15,836			1,520,387	24.98
375.60	74,852	589	113						75,554	87.62
375.70	3,562,970	721,696	1,658	62,706		6,898			4,216,720	12.92
375.80	7,890	394							8,284	50.16
376.00	267,915,997	48,474,982	1,565,479	22,672,275		2,267,227			293,016,956	13.46
378.00	15,666,843	5,646,888	307,418	2,796,201		727,012			18,097,936	12.60
379.10	50,233	9,884	16,536						76,653	56.38
380.00	134,373,865	21,945,866	3,046,472	8,984,817		3,234,534			147,146,852	20.06
381.00	17,414,364	1,048,568	(69,128)	151,169	18,140				18,260,775	44.07
381.10	15,387,694	1,671,401							17,059,095	68.25
382.00	14,321,303	879,542	2	212,472					14,988,375	33.88
383.00	7,551,755	378,600		29,662					7,900,693	44.53
385.00	2,813,642	446,932	116,551	115,819		54,435			3,206,871	34.16
387.00	75,217	5,761							80,978	59.24
387.40	2,297,595	556,493	2,059						2,856,147	27.13
387.50	1,297,985	262,569							1,560,554	70.89
390.10	49,821								49,821	100.00
391.10	1,119,655	92,207		264,476					947,386	44.74
391.11	41,169	6,350							47,519	52.05
391.12	3,305,389	520,016		2,437,645					1,387,760	79.14
392.00	18,335	1,085	(3,459)						15,961	62.31
394.00	7,112,620	701,700	(473)	714,616					7,099,231	38.72
395.00	73,171	14,792		2,990					84,973	31.94
396.00	882,539	21,480	(39,979)						864,040	91.08
397.50	696,012	72,602	5,446	141,663		45,332			587,065	21.14
398.00	433,014	62,400		26,141					469,273	49.66
	504,947,965	84,097,159	4,994,611	38,687,408	18,140	6,371,995	0	0	548,998,472	



Gannett Fleming

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Columbia Gas of Pennsylvania, Inc. - FPFTY
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COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2021, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2020

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2020 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
AMORTIZABLE PLANT										
303.00	18,491,630	5,763,247		5,278,000					16,976,877	36.84
303.60	1,983,415	3,148,995							5,132,410	50.46
362.10	(152,362)		59,398						(92,964)	
375.71	2,436,130	890,939		60,247					3,266,822	47.78
	20,758,813	9,803,181	59,398	5,338,247	0	0	0	0	25,283,145	
NONDEPRECIABLE PLANT										
	231,381		41						231,422	
TOTAL	525,938,159	93,900,340	5,054,050	44,025,655	18,140	6,371,995	0	0	574,513,039	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2021

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2020	ORIGINAL COST AS OF DECEMBER 31, 2021	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351	COMPRESSOR STATION STRUCTURES	3,220,858	3,220,858	7.98	278,443
WELLS					
352.01	CONSTRUCTION	738,941	738,941	-	0
352.02	EQUIPMENT	168,032	168,032	-	0
	TOTAL ACCOUNT 352	906,973	906,973		0
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353	LINES	389,345	389,345	0.03	127
354	COMPRESSOR STATION EQUIPMENT	948,272	948,272	3.59	36,880
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,778,799	5,778,799		315,450
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	3,434,804	3,702,984	1.69	65,012
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	37,828
	TOTAL ACCOUNT 374	6,667,975	6,936,155		102,840
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	5,562,421	6,087,607	2.17	136,072
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.63	589
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	14,925,469	29,347,404	3.01	
	OTHER BUILDINGS	2,959,409	3,290,768	3.15	
	TOTAL ACCOUNT 375.70	17,884,878	32,638,171	3.03	721,696
375.8	COMMUNICATION	16,515	16,515	2.20	394
	TOTAL ACCOUNT 375	23,550,042	38,828,521		858,751
376	MAINS				
	CAST IRON	165,692	90,193	6.52	
	BARE STEEL	56,421,528	46,219,004	3.42	
	OTHER	1,874,303,741	2,131,258,444	2.16	
	TOTAL ACCOUNT 376	1,930,890,960	2,177,567,642	2.20	48,474,982
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	114,338,019	143,599,267	4.11	5,646,888
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	6.71	9,884
380	SERVICES				
	BARE STEEL	641,925	372,380	2.86	
	OTHER	636,823,280	733,223,590	2.99	
	TOTAL ACCOUNT 380	637,465,205	733,595,971	2.99	21,945,866
381	METERS	40,103,641	41,437,256	2.38	1,048,568
381.1	METERS - AMR	24,731,742	24,993,762	6.21	1,671,401
382	METER INSTALLATIONS	42,002,191	44,245,934	1.89	879,542
383	HOUSE REGULATORS AND INSTALLATIONS	17,433,229	17,742,912	1.99	378,600
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	8,157,872	9,387,030	4.75	446,932
OTHER EQUIPMENT					
387	GENERAL	136,698	136,698	3.89	5,761
387.4	COMMUNICATION EQUIPMENT	10,526,343	10,526,343	4.68	556,493
387.5	GPS EQUIPMENT	2,201,372	2,201,372	11.01	262,569
	TOTAL ACCOUNT 387	12,864,413	12,864,413		824,823
	TOTAL DISTRIBUTION PLANT	2,858,341,256	3,251,334,830		82,289,077

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2021

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2020	ORIGINAL COST AS OF DECEMBER 31, 2021	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
OFFICE FURNITURE AND EQUIPMENT					
391.1	FURNITURE	2,381,980	2,117,504	3.72	92,207
391.11	EQUIPMENT	91,304	91,304	6.42	6,350
391.12	INFORMATION SYSTEMS	4,191,295	1,753,651	14.87	520,016
	TOTAL ACCOUNT 391	6,664,579	3,962,458		618,573
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	3.91	1,085
394	TOOLS, SHOP AND GARAGE EQUIPMENT	17,581,806	18,334,439	3.59	701,700
395	LABORATORY EQUIPMENT	269,030	266,039	5.13	14,792
396	POWER OPERATED EQUIPMENT	948,698	948,698	2.09	21,480
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	1,340,833	2,777,335	3.55	72,602
398	MISCELLANEOUS EQUIPMENT	971,183	945,042	6.04	62,400
	TOTAL GENERAL PLANT	27,851,567	27,309,450		1,492,632
	SUBTOTAL DEPRECIABLE PLANT	2,891,971,622	3,284,423,079		84,097,159
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	35,867,795	46,082,368	**	5,763,247
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,722,223	10,171,467	**	3,148,995
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	6,113,135	6,836,888	**	890,939
	SUBTOTAL AMORTIZABLE PLANT	47,703,153	63,090,723		9,803,181
	NONDEPRECIABLE PLANT	3,533,241	3,533,241		
	TOTAL GAS PLANT	2,943,208,015	3,351,047,042		93,900,340

* 13-month total based on monthly averages

** Prorated accruals based on individual asset amortization



COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2016		2017		2018		2019		2020		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)		
351.20					21,434.00						(21,434.00)	(4,287)
353.00					633.71		220.40				(854.11)	(171)
362.10	27,770.30		56,417.81		101,148.90		84,433.04				(269,770.05)	(53,954)
374.20	192.38										(192.38)	(38)
374.40	17.13		38,240.05		3,646.96		4,027.90		18,838.00		(64,770.04)	(12,954)
375.34	26,961.80		36,137.31		35,116.51		13,446.58		14,396.00		(126,058.20)	(25,212)
375.60							518.68				(518.68)	(104)
375.70									6,444.00		(6,444.00)	(1,289)
376.00	1,131,099.09	3,855.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		1,910,220.00		(7,298,537.62)	(1,459,708)
378.00	63,141.34		247,333.58		370,922.18		197,320.30		576,429.00		(1,455,146.40)	(291,029)
379.10					76,321.00						(76,321.00)	(15,264)
380.00	2,853,156.51		2,142,798.48		3,052,049.09		3,345,786.25		2,645,208.00		(14,038,998.33)	(2,807,800)
381.00	675.71	215,365.51	4,899.87	34,508.89		60,956.85	675.26			15,679.00	320,259.41	64,052
382.00					10.01						(10.01)	(2)
385.00	64,142.79		113,814.22		124,888.37		187,266.09		49,487.00		(539,598.47)	(107,920)
387.40	1,807.70		459.97		5,150.01		2,001.41				(9,419.09)	(1,884)
392.00							13,348.29			606.50	13,954.79	2,791
394.00	2,431.14		1,648.52				6,262.88				2,183.22	437
396.00		52,454.60					123,650.81				176,105.41	35,221
397.50			257.12								(24,761.12)	(4,952)
TOTAL	4,171,395.89	271,675.11	3,900,212.71	35,805.89	5,232,727.08	204,218.83	5,398,454.32	606.50	5,245,526.00	15,679.00	(23,420,330.67)	(4,684,067)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,409	4,410		1-	1-	0.0
1914	6,692	6,691		1		0.0
1915	9,320	9,320				0.0
1916	2,188	2,189		1-	1-	0.0
1917	3,114	3,113		1		0.0
1918	1,714	1,714				0.0
1919	1,167	1,166		1	1	0.0
1920	1,384	1,382		2	3	0.0
1921	2,973	2,965		8	11	0.0
1922	6,355	6,322		33	44	0.0
1923	7,307	7,256		51	95	0.0
1924	4,114	4,080		34	129	0.0
1925	10,697	10,576		121	250	0.0
1926	6,528	6,464		64	314	0.0
1927	7,606	7,537		69	383	0.0
1928	9,923	9,785		138	521	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1929	17,745	17,302		443	964	0.0
1930	8,240	7,888		352	1,316	0.0
1931	5,956	5,735		221	1,537	0.0
1932	4,018	3,800		218	1,755	0.0
1933	5,867	5,435		432	2,187	0.0
1934	6,910	6,600		310	2,497	0.0
1935	1,202	1,153		49	2,546	0.0
1936	7,195	6,764		431	2,977	0.0
1937	8,930	8,711		219	3,196	0.0
1938	14,694	14,107		587	3,783	0.0
1939	80,449	65,303	15,146		18,929	0.0
1940	23,283	21,686	1,597		20,526	0.0
1941	20,931	19,425	1,506		22,032	0.0
1942	18,978	18,139	839		22,871	0.0
1943	11,934	11,283	651		23,522	0.0
1944	9,798	9,204	594		24,116	0.0
1945	8,242	7,589	653		24,769	0.0
1946	16,882	15,935	947		25,716	0.0
1947	21,453	20,164	1,289		27,005	0.0
1948	51,965	47,212	4,753		31,758	0.0
1949	117,182	97,785	19,397		51,155	0.0
1950	438,636	337,657	100,979		152,134	0.0
1951	505,702	388,515	117,187		269,321	0.0
1952	1,195,864	866,043	329,821		599,142	0.0
1953	892,129	660,376	231,753		830,895	0.0
1954	1,232,225	908,307	323,918		1,154,813	0.0
1955	3,075,555	2,204,227	871,328		2,026,141	0.1
1956	2,058,790	1,465,678	593,112		2,619,253	0.1
1957	2,733,152	1,959,049	774,103		3,393,356	0.1
1958	3,368,290	2,416,980	951,310		4,344,666	0.2
1959	2,889,166	2,048,323	840,843		5,185,509	0.2
1960	3,098,212	2,191,240	906,972		6,092,481	0.2
1961	3,427,956	2,415,931	1,012,025		7,104,506	0.3
1962	3,237,730	2,260,820	976,910		8,081,416	0.3
1963	4,051,114	2,806,120	1,244,994		9,326,410	0.3
1964	4,264,734	2,952,766	1,311,968		10,638,378	0.4
1965	3,582,102	2,476,092	1,106,010		11,744,388	0.4
1966	4,833,012	3,313,493	1,519,519		13,263,907	0.5
1967	4,812,759	3,278,533	1,534,226		14,798,133	0.5
1968	4,327,864	2,857,054	1,470,810		16,268,943	0.6
1969	3,699,443	2,336,010	1,363,433		17,632,376	0.6
1970	3,914,675	2,833,843	1,080,832		18,713,208	0.7
1971	5,617,861	3,646,900	1,970,961		20,684,169	0.8
1972	3,279,169	1,961,313	1,317,856		22,002,025	0.8
1973	3,626,970	1,768,560	1,858,410		23,860,435	0.9
1974	3,187,692	1,321,959	1,865,733		25,726,168	0.9

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1975	3,177,409	1,328,723	1,848,686		27,574,854	1.0
1976	3,037,638	1,602,322	1,435,316		29,010,170	1.1
1977	6,737,433	3,543,891	3,193,542		32,203,712	1.2
1978	6,555,595	3,373,296	3,182,299		35,386,011	1.3
1979	8,303,261	4,285,835	4,017,426		39,403,437	1.4
1980	11,080,987	5,740,167	5,340,820		44,744,257	1.6
1981	12,822,153	6,608,089	6,214,064		50,958,321	1.9
1982	11,622,154	5,752,504	5,869,650		56,827,971	2.1
1983	10,051,416	4,931,441	5,119,975		61,947,946	2.3
1984	11,690,210	5,659,290	6,030,920		67,978,866	2.5
1985	11,798,744	5,725,750	6,072,994		74,051,860	2.7
1986	13,327,253	6,363,323	6,963,930		81,015,790	3.0
1987	13,934,047	6,660,184	7,273,863		88,289,653	3.2
1988	16,161,115	7,490,798	8,670,317		96,959,970	3.5
1989	15,261,793	7,025,619	8,236,174		105,196,144	3.8
1990	13,597,265	6,214,850	7,382,415		112,578,559	4.1
1991	13,381,343	5,986,282	7,395,061		119,973,620	4.4
1992	15,132,620	6,573,823	8,558,797		128,532,417	4.7
1993	15,948,077	6,764,714	9,183,363		137,715,780	5.0
1994	19,073,913	7,718,834	11,355,079		149,070,859	5.4
1995	18,226,143	7,107,310	11,118,833		160,189,692	5.9
1996	19,696,931	7,868,094	11,828,837		172,018,529	6.3
1997	22,123,443	8,835,021	13,288,422		185,306,951	6.8
1998	20,389,875	7,775,218	12,614,657		197,921,608	7.2
1999	19,320,160	7,118,564	12,201,596		210,123,204	7.7
2000	20,689,760	7,869,017	12,820,743		222,943,947	8.2
2001	21,049,631	7,290,827	13,758,804		236,702,751	8.7
2002	17,282,820	6,065,570	11,217,250		247,920,001	9.1
2003	20,900,595	6,945,976	13,954,619		261,874,620	9.6
2004	29,322,769	8,895,763	20,427,006		282,301,626	10.3
2005	34,634,721	9,449,272	25,185,449		307,487,075	11.2
2006	23,205,111	6,278,335	16,926,776		324,413,851	11.9
2007	55,449,020	13,689,774	41,759,246		366,173,097	13.4
2008	77,853,647	18,201,092	59,652,555		425,825,652	15.6
2009	53,243,207	11,870,680	41,372,527		467,198,179	17.1
2010	68,287,995	14,372,331	53,915,664		521,113,843	19.1
2011	123,759,606	28,613,458	95,146,148		616,259,991	22.5
2012	133,753,982	27,197,108	106,556,874		722,816,865	26.4
2013	163,703,838	26,035,903	137,667,935		860,484,800	31.5
2014	181,558,475	27,910,388	153,648,087	1,014,132,887	1,014,132,887	37.1
2015	185,281,656	24,810,550	160,471,106	1,174,603,993	1,174,603,993	42.9
2016	217,646,610	23,598,993	194,047,617	1,368,651,610	1,368,651,610	50.0
2017	260,331,578	26,034,030	234,297,548	1,602,949,158	1,602,949,158	58.6
2018	231,938,560	18,418,508	213,520,052	1,816,469,210	1,816,469,210	66.4

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2019	285,876,255	16,929,992	268,946,263		2,085,415,473	76.2
2020	305,757,735	12,260,370	293,497,365		2,378,912,838	87.0
2021	362,398,148	5,886,379	356,511,769		2,735,424,607	100.0
SUBTOTAL	3,284,423,078	548,998,472	2,735,424,605			
AMORTIZABLE PLANT	63,090,723	25,283,145	37,807,578			
NONDEPRECIABLE PLANT	3,533,241	231,422	3,301,819			
TOTAL	3,351,047,042	574,513,039	2,776,534,002			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,771	1,896			
1973	35.65	33	35	1	3.50	
	1,932.08	1,804	1,931	1		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	115,838	110,904	13,343	3.40	3,924
1971	44,955.88	41,869	40,086	4,870	3.40	1,432
1972	14,771.99	13,740	13,155	1,617	3.41	474
1973	1,046.90	973	932	115	3.41	34
1996	107,318.16	94,419	90,398	16,920	3.48	4,862
1997	932.86	816	781	152	3.51	43
1998	7,804.72	6,804	6,514	1,291	3.46	373
2001	87,639.68	74,914	71,723	15,917	3.48	4,574
2003	212,167.85	178,603	170,996	41,172	3.48	11,831
2004	195,419.81	163,136	156,188	39,232	3.46	11,339
2008	670,893.34	533,494	510,772	160,121	3.48	46,012
2009	11,299.51	8,842	8,465	2,835	3.47	817
2012	59,116.96	43,244	41,402	17,715	3.49	5,076
2013	744,499.18	527,775	505,296	239,203	3.49	68,540
2014	847,869.30	578,671	554,025	293,844	3.49	84,196
2015	51,937.15	33,790	32,351	19,586	3.49	5,612
2016	9,550.22	5,841	5,592	3,958	3.49	1,134
2018	29,388.01	14,718	14,091	15,297	3.49	4,383
	3,220,858.29	2,437,487	2,333,671	887,187		254,656

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 7.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	305,497	326,260			
1971	246,359.45	230,393	246,359			
1972	166,322.06	155,338	166,307	15	3.50	4
	738,941.36	691,228	738,926	15		4
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.8	0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	58,475	62,707			
1971	60,755.98	56,595	60,756			
1972	42,286.87	39,356	42,287			
1978	2,281.54	2,124	2,282			
	168,031.87	156,550	168,032			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	193,771	206,932	9	3.50	3
	206,940.78	193,771	206,932	9		3
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	241,438	260,327			
1972	56,823.89	52,647	56,818	6	3.25	2
1973	54,831.76	50,749	54,770	62	3.26	19
1984	13,885.22	12,758	13,769	116	3.31	35
1989	3,477.25	3,153	3,403	74	3.34	22
	389,345.13	360,745	389,087	258		78
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 0.02						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,054	5,321	22	2.93	8
1952	23,888.55	22,573	23,765	124	2.97	42
1957	363.93	343	361	3	3.07	1
1967	1,175.28	1,098	1,156	19	3.25	6
1969	2,168.00	2,021	2,128	40	3.28	12
1970	490,801.17	457,054	481,179	9,622	3.29	2,925
1971	21,258.89	19,776	20,820	439	3.30	133
1972	4,125.93	3,833	4,035	91	3.32	27
1979	1,860.35	1,724	1,815	45	3.37	13
1987	19,667.77	17,913	18,859	809	3.38	239
1991	11,137.86	10,022	10,551	587	3.40	173
1993	1,506.99	1,344	1,415	92	3.45	27
2013	280,679.09	198,973	209,475	71,204	3.49	20,402
2017	84,295.53	47,492	49,999	34,297	3.49	9,827
	948,272.21	789,220	830,879	117,393		33,835

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 3.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 37-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	56,228.75	51,773	56,229			
1975	2,685.09	2,457	2,685			
1981	13,738.52	12,741	13,739			
1986	29,489.73	27,010	29,490			
1987	2,334.83	2,135	2,334			
	104,476.92	96,116	104,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R2.5						
NET SALVAGE PERCENT.. 0						
1957	2,748.68	1,985	1,786	963	19.44	50
1961	727.23	502	452	275	21.64	13
1962	285.89	195	175	111	22.22	5
1963	5,077.08	3,423	3,080	1,997	22.81	88
1964	3,315.94	2,207	1,986	1,330	23.41	57
1965	1,034.18	679	611	423	24.02	18
1966	2,155.28	1,397	1,257	898	24.64	36
1967	10,430.28	6,665	5,997	4,433	25.27	175
1968	1,832.07	1,154	1,038	794	25.91	31
1969	11,267.07	6,992	6,291	4,976	26.56	187
1970	7,472.51	4,567	4,109	3,364	27.22	124
1971	19,286.44	11,605	10,441	8,845	27.88	317
1972	10,910.15	6,459	5,811	5,099	28.56	179
1973	5,160.74	3,005	2,704	2,457	29.24	84
1974	15,767.93	9,024	8,119	7,649	29.94	255
1975	23,972.89	13,480	12,128	11,845	30.64	387
1976	23,175.74	14,448	12,999	10,177	27.49	370
1977	52,066.26	31,740	28,557	23,509	28.50	825
1978	20,303.41	12,188	10,966	9,337	28.96	322
1979	35,128.96	20,754	18,672	16,457	29.44	559
1980	22,157.64	12,874	11,583	10,575	29.93	353
1981	38,615.89	21,895	19,699	18,917	30.93	612
1982	60,643.47	33,778	30,390	30,253	31.42	963
1983	39,018.14	21,331	19,192	19,826	31.92	621
1984	43,532.34	23,342	21,001	22,531	32.43	695
1985	64,307.73	33,569	30,202	34,106	33.43	1,020
1986	39,029.72	19,952	17,951	21,079	33.94	621
1987	62,415.40	31,220	28,089	34,326	34.47	996
1988	96,715.17	47,303	42,559	54,156	34.99	1,548
1989	128,458.01	60,953	54,839	73,619	35.99	2,046
1990	82,406.08	38,154	34,327	48,079	36.53	1,316
1991	48,377.04	21,837	19,647	28,730	37.07	775
1992	13,243.06	5,822	5,238	8,005	37.61	213
1993	42,650.89	18,233	16,404	26,247	38.17	688
1994	34,785.59	14,349	12,910	21,876	39.17	558
1995	19,010.20	7,608	6,845	12,165	39.72	306
1996	45,441.13	17,613	15,846	29,595	40.29	735
1997	38,318.72	14,362	12,922	25,397	40.86	622
1998	9,082.24	3,287	2,957	6,125	41.44	148
1999	5,965.89	2,067	1,860	4,106	42.44	97
2000	14,082.12	4,692	4,221	9,861	43.02	229
2001	13,501.45	4,318	3,885	9,616	43.60	221
2002	3,001.36	919	827	2,174	44.19	49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R2.5						
NET SALVAGE PERCENT.. 0						
2003	43,324.79	12,664	11,394	31,931	44.79	713
2004	45,950.62	12,783	11,501	34,450	45.40	759
2005	25,418.81	6,670	6,001	19,418	46.39	419
2006	37,430.00	9,283	8,352	29,078	47.00	619
2007	66,587.65	15,542	13,983	52,605	47.61	1,105
2008	27,977.66	6,119	5,505	22,473	48.23	466
2009	154,046.87	31,395	28,246	125,801	48.85	2,575
2010	80,134.05	15,113	13,597	66,537	49.48	1,345
2011	76,522.32	13,254	11,925	64,597	50.11	1,289
2012	207,248.80	32,870	29,573	177,676	50.38	3,527
2013	198,771.54	28,385	25,538	173,234	51.02	3,395
2014	95,544.82	12,115	10,900	84,645	51.67	1,638
2015	135,419.00	15,059	13,549	121,870	51.98	2,345
2016	171,614.90	16,235	14,607	157,008	52.64	2,983
2017	321,538.75	25,176	22,651	298,888	52.97	5,643
2018	136,875.21	8,486	7,635	129,240	52.99	2,439
2019	181,914.10	8,186	7,365	174,549	53.06	3,290
2020	239,786.14	6,618	5,954	233,832	52.85	4,424
2021	240,000.00	2,352	2,116	237,884	50.78	4,685
	3,702,984.04	890,252	800,965	2,902,019		63,173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.9 1.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	862	866			
1884	2,319.40	2,294	2,319			
1885	952.00	938	952			
1886	9,401.15	9,252	9,401			
1887	4,690.00	4,610	4,690			
1888	6,579.75	6,457	6,580			
1889	6,551.18	6,423	6,551			
1890	1,679.50	1,645	1,680			
1891	8,350.23	8,166	8,350			
1892	1,354.95	1,323	1,355			
1893	650.85	635	651			
1894	1,616.78	1,575	1,617			
1895	1,133.20	1,102	1,133			
1896	4,260.56	4,140	4,261			
1897	2,267.65	2,201	2,268			
1898	1,633.73	1,583	1,634			
1899	934.25	904	934			
1900	8,185.42	7,909	8,185			
1901	15,227.76	14,695	15,228			
1902	7,330.74	7,063	7,331			
1903	15,446.32	14,859	15,446			
1904	8,443.31	8,110	8,443			
1905	13,211.32	12,670	13,211			
1906	5,826.89	5,579	5,827			
1907	4,318.72	4,128	4,319			
1908	5,084.82	4,852	5,085			
1909	5,578.23	5,313	5,578			
1910	944.58	898	945			
1911	1,805.52	1,713	1,806			
1912	1,590.08	1,506	1,590			
1913	4,199.64	3,970	4,200			
1914	6,522.34	6,154	6,522			
1915	9,299.36	8,755	9,299			
1916	2,133.53	2,004	2,134			
1917	2,947.27	2,763	2,947			
1918	969.85	907	970			
1919	713.16	665	713			
1920	1,116.43	1,039	1,115	1	5.53	
1921	2,386.50	2,216	2,378	8	5.71	1
1922	5,478.84	5,075	5,446	33	5.90	6
1923	5,748.64	5,310	5,698	51	6.10	8
1924	2,962.36	2,729	2,928	34	6.30	5
1925	8,085.67	7,428	7,971	115	6.51	18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,380	3,627	63	6.72	9
1927	3,441.21	3,142	3,372	69	6.95	10
1928	3,616.30	3,292	3,533	83	7.17	12
1929	9,736.71	8,835	9,481	256	7.41	35
1930	3,705.73	3,351	3,596	110	7.66	14
1931	4,695.61	4,231	4,540	156	7.91	20
1932	2,031.20	1,824	1,957	74	8.17	9
1933	2,540.95	2,273	2,439	102	8.44	12
1934	4,020.82	3,583	3,845	176	8.72	20
1935	866.62	769	825	42	9.02	5
1936	4,994.63	4,413	4,736	259	9.32	28
1937	3,607.79	3,173	3,405	203	9.63	21
1938	1,245.49	1,091	1,171	74	9.95	7
1939	956.06	833	894	62	10.29	6
1940	13,850.45	12,008	12,886	964	10.64	91
1941	4,887.61	4,216	4,524	364	11.00	33
1942	8,169.68	7,008	7,520	650	11.38	57
1943	1,693.42	1,444	1,550	143	11.77	12
1944	978.40	830	891	87	12.17	7
1945	1,004.81	847	909	96	12.59	8
1946	344.00	288	309	35	13.03	3
1947	142.29	118	127	15	13.48	1
1948	3,080.71	2,543	2,729	352	13.95	25
1949	16,198.32	13,276	14,246	1,952	14.43	135
1950	20,911.66	17,006	18,249	2,663	14.94	178
1951	11,956.42	9,646	10,351	1,605	15.46	104
1952	8,038.39	6,431	6,901	1,137	16.00	71
1953	5,949.87	4,718	5,063	887	16.56	54
1954	21,585.01	16,960	18,199	3,386	17.14	198
1955	32,149.56	25,020	26,849	5,301	17.74	299
1956	51,558.51	39,726	42,629	8,930	18.36	486
1957	19,916.61	15,184	16,294	3,623	19.01	191
1958	63,499.25	47,886	51,386	12,113	19.67	616
1959	28,371.09	21,154	22,700	5,671	20.35	279
1960	26,305.63	19,384	20,801	5,505	21.05	262
1961	15,768.03	11,475	12,314	3,454	21.78	159
1962	18,087.78	12,996	13,946	4,142	22.52	184
1963	27,374.57	19,409	20,827	6,548	23.28	281
1964	40,027.79	27,989	30,034	9,994	24.06	415
1965	17,574.04	12,111	12,996	4,578	24.87	184
1966	18,597.25	12,625	13,548	5,049	25.69	197
1967	96,910.77	64,785	69,520	27,391	26.52	1,033
1968	82,637.79	54,355	58,327	24,311	27.38	888

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	29,794	31,971	14,087	28.25	499
1970	45,097.36	28,677	30,773	14,324	29.13	492
1971	54,600.87	34,105	36,597	18,004	30.03	600
1972	80,822.88	49,565	53,187	27,636	30.94	893
1973	31,060.02	18,690	20,056	11,004	31.86	345
1974	42,716.26	25,203	27,045	15,671	32.80	478
1975	53,203.52	30,765	33,013	20,191	33.74	598
1976	46,796.87	27,470	29,478	17,319	32.02	541
1977	50,016.13	28,709	30,807	19,209	33.02	582
1978	27,600.77	15,490	16,622	10,979	34.02	323
1979	28,400.77	15,569	16,707	11,694	35.02	334
1980	24,054.08	12,879	13,820	10,234	36.02	284
1981	55,235.53	28,855	30,964	24,272	37.02	656
1982	47,534.94	24,224	25,994	21,541	38.02	567
1983	27,148.25	13,482	14,467	12,681	39.02	325
1984	30,306.87	14,662	15,734	14,573	40.02	364
1985	72,105.59	33,947	36,428	35,678	41.02	870
1986	17,533.91	8,031	8,618	8,916	42.02	212
1987	27,416.83	12,200	13,092	14,325	43.02	333
1988	11,339.22	4,901	5,259	6,080	44.02	138
1989	70,129.19	29,398	31,546	38,583	45.02	857
1990	44,760.66	18,191	19,520	25,241	46.02	548
1991	35,224.46	13,857	14,870	20,354	47.02	433
1992	54,141.31	20,606	22,112	32,029	48.02	667
1993	58,993.43	21,686	23,271	35,722	49.02	729
1994	184,531.84	65,472	70,257	114,275	50.02	2,285
1995	584,928.49	199,929	214,540	370,388	51.02	7,260
1996	126,940.88	41,764	44,816	82,125	52.02	1,579
1997	68,030.65	21,498	23,069	44,962	53.02	848
1998	40,132.45	12,168	13,057	27,075	54.02	501
2000	15,568.19	4,319	4,635	10,933	56.02	195
2001	39,714.12	10,500	11,267	28,447	57.02	499
2002	181,571.19	45,683	49,022	132,549	58.02	2,285
2003	1,938.28	462	496	1,442	59.02	24
	3,233,171.42	1,680,799	1,797,713	1,435,458		34,841

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1913	203.87	190	204			
1914	154.00	143	154			
1925	169.98	148	164	6	7.61	1
1928	466.52	400	445	22	8.57	3
1929	3,523.81	3,001	3,336	188	8.90	21
1930	4,059.03	3,434	3,817	242	9.24	26
1931	974.49	819	910	64	9.58	7
1932	1,986.72	1,658	1,843	144	9.92	15
1933	2,209.78	1,832	2,036	174	10.26	17
1934	956.29	787	875	81	10.61	8
1935	84.82	69	77	8	10.97	1
1936	1,754.06	1,423	1,582	172	11.32	15
1938	548.55	438	487	62	12.05	5
1939	4,169.01	3,306	3,675	494	12.42	40
1940	496.10	390	433	63	12.80	5
1941	806.80	630	700	107	13.18	8
1942	104.89	81	90	15	13.56	1
1943	629.92	483	537	93	13.95	7
1945	583.62	440	489	95	14.74	6
1946	938.01	701	779	159	15.15	10
1947	2,544.90	1,885	2,095	450	15.55	29
1948	6,187.33	4,540	5,046	1,141	15.97	71
1949	1,068.93	777	864	205	16.38	13
1950	4,672.46	3,363	3,738	934	16.81	56
1951	7,215.76	5,144	5,717	1,499	17.23	87
1952	15,141.97	10,685	11,876	3,266	17.66	185
1953	21,457.86	14,985	16,656	4,802	18.10	265
1954	13,337.82	9,216	10,243	3,095	18.54	167
1955	11,390.96	7,786	8,654	2,737	18.99	144
1956	26,108.88	17,645	19,612	6,497	19.45	334
1957	27,679.10	18,499	20,561	7,118	19.90	358
1958	36,894.50	24,369	27,086	9,808	20.37	481
1959	23,406.76	15,277	16,980	6,427	20.84	308
1960	25,099.66	16,185	17,989	7,111	21.31	334
1961	37,852.65	24,106	26,793	11,060	21.79	508
1962	41,610.07	26,159	29,075	12,535	22.28	563
1963	25,228.02	15,654	17,399	7,829	22.77	344
1964	39,830.46	24,383	27,101	12,729	23.27	547
1965	26,601.80	16,063	17,854	8,748	23.77	368
1966	26,049.02	15,508	17,237	8,812	24.28	363
1967	17,805.73	10,449	11,614	6,192	24.79	250
1968	8,143.53	4,707	5,232	2,912	25.32	115
1969	16,745.63	9,534	10,597	6,149	25.84	238

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1970	4,845.65	2,716	3,019	1,827	26.37	69
1971	19,904.39	10,977	12,201	7,703	26.91	286
1972	9,823.02	5,327	5,921	3,902	27.46	142
1973	12,185.16	6,497	7,221	4,964	28.01	177
1974	12,199.22	6,392	7,105	5,094	28.56	178
1975	16,341.35	8,410	9,348	6,993	29.12	240
1976	25,519.35	16,373	18,198	7,321	25.42	288
1977	21,908.26	13,844	15,387	6,521	25.92	252
1978	20,433.06	12,709	14,126	6,307	26.43	239
1979	32,160.12	19,682	21,876	10,284	26.94	382
1980	12,050.17	7,252	8,061	3,989	27.46	145
1981	26,989.98	16,070	17,862	9,128	27.52	332
1982	40,149.98	23,472	26,089	14,061	28.07	501
1983	14,738.47	8,454	9,397	5,341	28.62	187
1984	14,206.23	7,991	8,882	5,324	29.17	183
1985	12,502.62	6,936	7,709	4,794	29.29	164
1986	25,812.99	14,022	15,585	10,228	29.86	343
1987	3,202.67	1,702	1,892	1,311	30.44	43
1988	16,172.68	8,452	9,394	6,779	30.60	222
1989	14,173.03	7,231	8,037	6,136	31.20	197
1990	8,127.74	4,070	4,524	3,604	31.40	115
1991	35,101.26	17,129	19,039	16,062	32.00	502
1992	127.41	61	68	59	32.23	2
1993	23,086.13	10,726	11,922	11,164	32.85	340
1994	1,486.13	674	749	737	33.10	22
1995	13,374.46	5,920	6,580	6,794	33.38	204
1996	15,432.64	6,611	7,348	8,085	34.02	238
1997	16,617.47	6,921	7,693	8,924	34.32	260
1998	61,025.94	24,667	27,417	33,609	34.64	970
1999	2,512.20	984	1,094	1,418	34.97	41
2000	22,890.43	8,662	9,628	13,262	35.32	375
2001	26,488.48	9,666	10,744	15,744	35.68	441
2002	15,531.35	5,483	6,094	9,437	35.75	264
2003	61,771.36	20,916	23,248	38,523	36.14	1,066
2004	27,241.81	8,821	9,804	17,438	36.55	477
2005	47,836.09	14,839	16,493	31,343	36.69	854
2006	68,014.92	20,132	22,376	45,639	36.86	1,238
2007	108,079.80	30,403	33,792	74,288	37.05	2,005
2008	392,140.69	104,309	115,938	276,203	37.26	7,413
2009	99,641.79	24,910	27,687	71,955	37.50	1,919
2010	173,108.37	40,611	45,139	127,969	37.52	3,411
2011	197,162.83	43,060	47,861	149,302	37.58	3,973
2012	237,817.03	47,896	53,236	184,581	37.67	4,900

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2013	233,407.93	43,040	47,838	185,570	37.59	4,937
2014	373,853.71	62,508	69,477	304,377	37.35	8,149
2015	907,438.13	135,027	150,080	757,358	37.17	20,376
2016	401,261.34	52,084	57,890	343,371	36.87	9,313
2017	337,190.93	37,158	41,301	295,890	36.32	8,147
2018	136,830.87	12,260	13,627	123,204	35.56	3,465
2019	262,520.76	17,720	19,695	242,826	34.54	7,030
2020	468,274.41	20,604	22,901	445,373	32.63	13,649
2021	469,999.99	8,225	9,142	460,858	28.07	16,418
	6,087,606.87	1,367,898	1,520,387	4,567,220		133,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 2.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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						
NET SALVAGE PERCENT.. 0						
1922	114.31	107	114			
1928	87.15	79	87			
1930	127.57	114	128			
1931	263.40	233	263			
1934	783.68	680	784			
1935	147.25	127	147			
1936	21.46	18	21			
1937	618.76	526	619			
1938	1,463.03	1,235	1,463			
1940	440.04	366	440			
1942	1,018.37	834	1,018			
1944	2,850.41	2,296	2,850			
1946	377.07	299	377			
1947	568.77	447	569			
1948	482.71	376	483			
1950	1,857.60	1,420	1,827	31	12.97	2
1951	3,131.90	2,371	3,050	82	13.37	6
1952	3,969.07	2,975	3,827	142	13.77	10
1953	4,259.74	3,162	4,068	192	14.17	14
1955	4,904.63	3,567	4,589	316	15.00	21
1956	2,507.83	1,805	2,322	186	15.42	12
1957	14,375.38	10,233	13,164	1,211	15.85	76
1958	1,667.93	1,174	1,510	158	16.28	10
1959	5,902.55	4,108	5,285	618	16.72	37
1960	1,345.00	925	1,190	155	17.17	9
1961	1,954.81	1,329	1,710	245	17.62	14
1963	3,416.99	2,266	2,915	502	18.53	27
1967	1,614.49	1,014	1,304	310	20.44	15
1970	2,450.11	1,473	1,895	555	21.94	25
1971	7,721.50	4,570	5,879	1,842	22.45	82
1972	1.00	1	1			
1980	3,885.67	2,483	3,194	692	23.44	30
1988	11,897.69	6,577	8,461	3,437	27.10	127
	86,227.87	59,190	75,554	10,674		517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 0.60

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	19,351	20,096	3,108	10.87	286
1959	530.28	441	458	72	10.89	7
1978	1,767.28	1,407	1,461	306	11.15	27
1985	19,951.17	15,293	15,882	4,069	11.12	366
1987	7,647.96	5,779	6,002	1,646	11.16	147
1995	8,147.09	5,721	5,941	2,206	11.24	196
1998	14,593.54	9,877	10,257	4,336	11.22	386
1999	5,204.23	3,477	3,611	1,593	11.17	143
2003	17,099.66	10,660	11,071	6,029	11.18	539
2007	4,558.44	2,571	2,670	1,888	11.21	168
2010	1,391.88	704	731	661	11.23	59
2012	15,971.90	7,328	7,610	8,362	11.20	747
2014	1,825.22	731	759	1,066	11.23	95
2015	221,738.88	81,423	84,559	137,180	11.20	12,248
2016	69,144.37	22,776	23,653	45,491	11.20	4,062
2019	16,304.76	2,992	3,107	13,198	11.12	1,187
2020	67,993.20	8,132	8,445	59,548	11.05	5,389
2021	67,993.20	3,005	3,121	64,872	10.81	6,001
	565,066.86	201,668	209,435	355,632		32,053
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	487	506	33	7.76	4
1933	401.96	362	376	26	7.85	3

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1937	77.17	69	72	6	7.91	1
1955	4,931.58	4,318	4,484	447	8.14	55
1957	17,943.97	15,663	16,266	1,678	8.15	206
1958	1,091.86	951	988	104	8.16	13
1962	275.80	238	247	29	8.20	4
1963	17,141.83	14,791	15,361	1,781	8.21	217
1964	81,035.39	69,784	72,472	8,564	8.21	1,043
1965	2,232.00	1,918	1,992	240	8.22	29
1968	462.64	395	410	52	8.24	6
1969	861.74	733	761	101	8.25	12
1973	1,166.63	982	1,020	147	8.27	18
1976	1,998.47	1,691	1,756	242	8.26	29
1978	1,705.03	1,432	1,487	218	8.31	26
1982	1,111.41	918	953	158	8.34	19
1984	4,760.67	3,892	4,042	719	8.37	86
1985	911.17	742	771	141	8.34	17
1987	180,447.17	145,675	151,285	29,162	8.24	3,539
1995	194,747.16	148,125	153,830	40,918	8.34	4,906
1996	41,750.41	31,405	32,614	9,136	8.40	1,088
1997	51,204.74	38,137	39,606	11,599	8.39	1,382
1998	27,872.99	20,567	21,359	6,514	8.35	780
2005	152,784.63	101,342	105,245	47,540	8.38	5,673
2006	8,853.44	5,749	5,970	2,883	8.37	344
2008	7,810.00	4,819	5,005	2,805	8.38	335
2010	86,191.80	49,853	51,773	34,419	8.38	4,107
2011	15,761.85	8,771	9,109	6,653	8.37	795
2013	102,652.64	51,737	53,729	48,923	8.36	5,852
2015	29,890.28	13,074	13,578	16,313	8.36	1,951
2016	11,433.54	4,540	4,715	6,719	8.35	805
2017	165,917.86	58,171	60,411	105,507	8.34	12,651
2018	119,361.36	35,307	36,667	82,695	8.33	9,927
2019	344,054.27	79,545	82,608	261,446	8.31	31,462
2020	67,993.20	10,430	10,832	57,162	8.28	6,904
2021	67,993.20	3,930	4,081	63,912	8.15	7,842
	1,815,368.90	930,543	966,380	848,989		102,131

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	1,853,669.43	116,410	120,979	1,732,690	37.34	46,403
	1,853,669.43	116,410	120,979	1,732,690		46,403
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,165,109.54	449,969	467,632	6,697,478	37.34	179,365
	7,165,109.54	449,969	467,632	6,697,478		179,365
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	14,000,000.00	201,600	209,514	13,790,486	34.34	401,587
	14,000,000.00	201,600	209,514	13,790,486		401,587

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,088	1,131	71	7.07	10
1949	338.10	303	315	23	7.17	3
1979	85,249.40	72,820	75,678	9,571	7.25	1,320
1983	5,480.40	4,600	4,781	700	7.37	95
1991	1,625.41	1,309	1,360	265	7.38	36
1992	3,087.69	2,468	2,565	523	7.40	71
1998	249,117.92	189,678	197,124	51,994	7.36	7,064
2000	1,971.28	1,466	1,524	448	7.40	61
2007	8,637.28	5,723	5,948	2,690	7.38	364
2009	8,908.99	5,602	5,822	3,087	7.38	418
2013	76,855.87	41,087	42,700	34,156	7.40	4,616
2014	4,037.54	2,032	2,112	1,926	7.40	260
2015	4,344.34	2,033	2,113	2,232	7.39	302
2016	18,864.29	8,051	8,367	10,497	7.39	1,420
2017	23,434.00	8,867	9,215	14,219	7.39	1,924
2019	76,365.58	19,359	20,119	56,247	7.36	7,642
	569,520.00	366,486	380,872	188,648		25,606

JEANNETTE SERVICE CENTER AND SHOP
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1981	562,367.43	325,723	338,509	223,859	29.43	7,606
1986	13,946.05	7,575	7,872	6,074	29.86	203
1987	10,282.70	5,499	5,715	4,568	30.01	152
1988	9,809.62	5,160	5,363	4,447	30.19	147
1996	15,495.77	7,034	7,310	8,186	30.68	267
1997	7,732.97	3,448	3,583	4,150	30.45	136
1998	1,267.12	551	573	694	30.55	23
2000	2,003.47	827	859	1,144	30.58	37
2003	23,528.77	8,837	9,184	14,345	30.76	466
2006	120,383.65	40,304	41,886	78,498	30.80	2,549
2007	82,330.23	26,379	27,414	54,916	30.75	1,786
2009	22,894.36	6,612	6,872	16,023	30.79	520
2010	4,214.07	1,149	1,194	3,020	30.69	98
2013	775,723.30	168,797	175,423	600,300	30.56	19,643
2015	1,026,806.95	180,923	188,025	838,782	30.40	27,592

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2016	78,711.61	12,074	12,548	66,164	30.34	2,181
2017	9,232.20	1,200	1,247	7,985	30.10	265
2018	85,870.17	9,016	9,370	76,500	29.83	2,565
2019	60,307.84	4,704	4,889	55,419	29.55	1,875
2020	203,416.83	10,049	10,443	192,973	28.89	6,680
2021	203,979.60	3,692	3,837	200,143	27.12	7,380
	3,320,304.71	829,553	862,116	2,458,189		82,171

OTHER BUILDINGS

SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. 0

1948	21.90	22	22			
1950	21.75	22	22			
1951	43.42	43	43			
1953	1,468.12	1,468	1,468			
1954	1,363.67	1,364	1,364			
1955	4,475.66	4,476	4,476			
1956	195.06	195	195			
1961	4,433.44	4,285	4,433			
1966	1,723.05	1,597	1,660	63	2.57	25
1969	1,062.04	958	996	66	3.44	19
1971	91,761.78	81,196	84,412	7,350	4.03	1,824
1972	8,109.68	7,109	7,391	719	4.32	166
1975	5,168.28	4,395	4,569	599	5.24	114
1976	6,032.86	5,408	5,622	411	5.26	78
1984	40,422.16	33,502	34,829	5,593	7.75	722
1985	3,074.56	2,514	2,614	461	8.14	57
1987	13,670.44	10,847	11,277	2,394	8.98	267
1988	14,200.23	11,085	11,524	2,676	9.42	284
1989	10,980.22	8,422	8,756	2,225	9.87	225
1990	30,957.05	23,304	24,227	6,730	10.34	651
1993	7,846.04	5,568	5,789	2,057	11.66	176
1994	14,681.29	10,174	10,577	4,104	12.18	337
1995	27,057.11	18,285	19,009	8,048	12.71	633
1996	2,328.03	1,537	1,598	730	13.11	56
1997	1,303.99	837	870	434	13.67	32
1998	55,548.52	34,596	35,966	19,582	14.23	1,376

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1999	23,149.71	14,010	14,565	8,585	14.68	585
2000	183,332.47	107,213	111,460	71,873	15.26	4,710
2001	8,878.84	5,006	5,204	3,675	15.86	232
2003	12,317.01	6,426	6,681	5,636	16.96	332
2005	7.67	4	4	4	17.98	
2006	1,729.77	786	817	913	18.63	49
2007	25,994.24	11,193	11,636	14,358	19.17	749
2008	130,891.11	53,194	55,301	75,590	19.72	3,833
2009	75,420.63	28,750	29,889	45,532	20.29	2,244
2010	11,621.81	4,143	4,307	7,315	20.76	352
2011	8,262.05	2,724	2,832	5,430	21.35	254
2012	10,057.74	3,047	3,168	6,890	21.85	315
2013	560,985.95	154,047	160,149	400,837	22.46	17,847
2014	194,556.05	48,016	49,918	144,638	22.89	6,319
2015	153,038.30	33,225	34,541	118,497	23.44	5,055
2016	413,533.80	77,579	80,652	332,882	23.82	13,975
2017	89,612.98	14,033	14,589	75,024	24.24	3,095
2018	74,622.70	9,298	9,666	64,956	24.59	2,642
2019	421,192.60	38,665	40,196	380,996	24.75	15,394
2020	271,577.95	15,589	16,206	255,371	24.61	10,377
2021	272,034.00	5,713	5,939	266,095	23.31	11,415
	3,290,767.73	905,870	941,428	2,349,340		106,816
	32,638,171.39	4,060,464	4,216,720	28,421,452		976,132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 2.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	7,787	8,284	8,231	22.98	358
	16,515.17	7,787	8,284	8,231		358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 2.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1933	607.98	574	478	130	3.74	35
1934	247.47	233	194	53	3.75	14
1937	52.36	49	41	11	3.77	3
1938	2,078.38	1,957	1,628	450	3.78	119
1939	66,855.38	62,914	52,346	14,509	3.78	3,838
1940	2,440.87	2,296	1,910	531	3.79	140
1941	4,217.92	3,966	3,300	918	3.79	242
1942	128.96	121	101	28	3.80	7
1943	1,413.43	1,328	1,105	308	3.80	81
1944	1,932.39	1,814	1,509	423	3.81	111
1945	1,414.34	1,327	1,104	310	3.81	81
1946	987.71	926	771	217	3.82	57
1947	477.80	448	373	105	3.82	27
1948	6,983.02	6,540	5,441	1,542	3.83	403
1949	12.65	12	10	3	3.83	1
1951	19.25	18	15	4	3.84	1
1982	323.00	293	244	79	3.98	20
	90,192.91	84,816	70,570	19,623		5,180

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 5.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1949	37,189.78	32,315	26,887	10,303	8.15	1,264
1950	305,004.87	264,650	220,198	84,807	8.17	10,380
1951	340,669.38	295,115	245,546	95,123	8.20	11,600
1952	900,753.81	779,134	648,266	252,488	8.22	30,716
1953	734,971.26	634,736	528,122	206,849	8.24	25,103
1954	968,333.26	834,936	694,696	273,637	8.26	33,128
1955	2,585,450.59	2,225,530	1,851,718	733,733	8.28	88,615
1956	1,566,192.45	1,346,095	1,119,998	446,194	8.29	53,823
1957	2,157,777.37	1,851,265	1,540,317	617,460	8.31	74,303
1958	2,600,007.33	2,226,516	1,852,538	747,469	8.33	89,732
1959	2,095,692.70	1,791,210	1,490,349	605,344	8.35	72,496
1960	2,356,830.21	2,010,376	1,672,702	684,128	8.37	81,736
1961	2,588,849.98	2,204,199	1,833,970	754,880	8.38	90,081
1962	2,287,980.92	1,943,869	1,617,366	670,615	8.40	79,835
1963	3,036,800.02	2,574,872	2,142,383	894,417	8.41	106,352
1964	2,972,617.84	2,514,656	2,092,281	880,337	8.43	104,429
1965	2,418,691.70	2,041,642	1,698,717	719,975	8.44	85,305
1966	3,466,034.23	2,918,470	2,428,268	1,037,766	8.46	122,667
1967	3,331,072.20	2,798,234	2,328,227	1,002,845	8.47	118,400
1968	2,574,382.00	2,156,791	1,794,525	779,857	8.49	91,856
1969	1,877,733.53	1,569,203	1,305,631	572,103	8.50	67,306
1970	923,657.00	769,831	640,526	283,131	8.51	33,270
1971	2,247,869.26	1,867,889	1,554,148	693,721	8.53	81,327
1972	823,986.32	682,714	568,042	255,944	8.54	29,970
1973	545,046.24	450,252	374,625	170,421	8.55	19,932
1974	1,199.40	988	822	377	8.56	44
1975	729.22	599	498	231	8.57	27
1976	233.71	197	164	70	8.55	8
1977	1,936.16	1,628	1,355	581	8.41	69
1978	159,805.51	133,470	111,052	48,754	8.58	5,682
1979	16,761.51	13,962	11,617	5,145	8.52	604
1980	194,480.59	161,419	134,306	60,175	8.50	7,079
1981	55.45	46	38	17	8.52	2
1983	7,249.07	5,917	4,923	2,326	8.67	268
1984	194.20	158	131	63	8.58	7
1985	33.90	27	22	12	8.55	1
1986	78.84	64	53	26	8.56	3
1988	0.10					
1989	864.39	683	568	296	8.65	34
1990	11,323.58	8,882	7,390	3,934	8.66	454
1992	43,832.70	33,878	28,189	15,644	8.67	1,804
1997	3,921.78	2,892	2,406	1,516	8.72	174

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 71-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1998	648.87	474	394	255	8.66	29
2008	76.79	47	39	38	8.72	4
2011	31,984.42	17,463	14,531	17,453	8.73	1,999
	46,219,004.44	39,167,294	32,588,544	13,630,460		1,621,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4						3.51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1952	109,757.30	68,312	56,838	52,919	26.81	1,974
1954	25,975.73	15,801	13,147	12,829	27.81	461
1955	96,647.50	58,111	48,350	48,298	28.31	1,706
1956	78,246.31	46,485	38,677	39,569	28.82	1,373
1957	83,501.01	48,995	40,766	42,735	29.34	1,457
1958	73,546.17	42,616	35,458	38,088	29.86	1,276
1959	82,145.43	46,996	39,102	43,043	30.38	1,417
1960	58,221.36	32,875	27,353	30,868	30.91	999
1961	20,108.03	11,201	9,320	10,788	31.45	343
1962	74,791.24	41,093	34,191	40,600	31.99	1,269
1963	97,662.56	52,917	44,029	53,634	32.53	1,649
1964	156,763.14	83,724	69,661	87,102	33.08	2,633
1965	69,786.61	36,731	30,561	39,226	33.63	1,166
1966	107,023.96	55,487	46,167	60,857	34.19	1,780
1967	58,480.53	29,850	24,836	33,645	34.76	968
1968	277,083.98	139,204	115,823	161,261	35.33	4,564
1969	605,421.59	299,302	249,030	356,392	35.90	9,927
1970	635,066.80	308,769	256,906	378,161	36.48	10,366
1971	1,302,179.92	622,481	517,926	784,254	37.06	21,162
1972	1,033,135.18	485,284	403,773	629,362	37.65	16,716
1973	2,197,947.99	1,014,155	843,812	1,354,136	38.24	35,412
1974	2,707,263.90	1,226,282	1,020,309	1,686,955	38.84	43,433
1975	2,590,478.59	1,151,494	958,083	1,632,396	39.44	41,389
1976	2,266,348.66	1,299,298	1,081,061	1,185,288	33.87	34,995
1977	4,532,318.68	2,561,667	2,131,396	2,400,923	34.24	70,120
1978	4,730,157.95	2,633,752	2,191,373	2,538,785	34.62	73,333
1979	5,800,184.62	3,179,661	2,645,588	3,154,597	35.02	90,080
1980	7,353,663.59	3,967,302	3,300,932	4,052,732	35.42	114,419
1981	8,093,899.80	4,294,623	3,573,275	4,520,625	35.83	126,169
1982	7,992,350.75	4,167,212	3,467,265	4,525,086	36.26	124,796
1983	6,767,299.11	3,464,857	2,882,881	3,884,418	36.69	105,871
1984	7,780,179.77	3,909,540	3,252,873	4,527,307	37.13	121,931
1985	7,126,986.01	3,512,179	2,922,254	4,204,732	37.57	111,917
1986	8,127,175.86	3,923,801	3,264,738	4,862,438	38.03	127,858
1987	7,891,131.27	3,729,349	3,102,947	4,788,184	38.50	124,368
1988	9,112,135.12	4,212,540	3,504,979	5,607,156	38.96	143,921
1989	8,230,421.47	3,744,842	3,115,838	5,114,583	38.93	131,379
1990	6,738,054.96	2,993,044	2,490,316	4,247,739	39.42	107,756
1991	6,817,228.67	2,952,542	2,456,617	4,360,612	39.92	109,234
1992	7,765,779.88	3,275,606	2,725,418	5,040,362	40.43	124,669
1993	8,210,747.41	3,392,681	2,822,828	5,387,919	40.47	133,134
1994	10,309,258.17	4,139,167	3,443,930	6,865,328	40.99	167,488
1995	10,149,342.68	3,954,184	3,290,018	6,859,325	41.52	165,205

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 71-R1						
NET SALVAGE PERCENT.. 0						
1996	10,190,178.29	3,872,268	3,221,861	6,968,317	41.61	167,467
1997	12,712,158.72	4,671,718	3,887,031	8,825,128	42.17	209,275
1998	10,889,816.13	3,889,842	3,236,483	7,653,333	42.29	180,973
1999	9,548,850.67	3,308,677	2,752,934	6,795,917	42.44	160,130
2000	9,424,011.80	3,140,081	2,612,656	6,811,356	43.02	158,330
2001	11,199,260.28	3,603,922	2,998,588	8,200,672	43.20	189,830
2002	7,354,333.14	2,279,843	1,896,908	5,457,425	43.40	125,747
2003	10,778,121.10	3,209,724	2,670,601	8,107,520	43.61	185,910
2004	16,767,334.18	4,782,044	3,978,826	12,788,508	43.85	291,642
2005	22,942,907.00	6,245,059	5,196,105	17,746,802	44.11	402,331
2006	12,324,859.59	3,209,393	2,670,326	9,654,534	44.02	219,322
2007	36,619,456.74	9,026,696	7,510,523	29,108,934	44.32	656,790
2008	56,116,281.30	13,108,763	10,906,944	45,209,337	44.30	1,020,527
2009	34,381,406.36	7,563,909	6,293,434	28,087,972	44.32	633,754
2010	45,722,838.07	9,409,760	7,829,246	37,893,592	44.37	854,036
2011	83,194,248.89	15,898,421	13,228,036	69,966,213	44.45	1,574,043
2012	90,078,418.16	15,916,856	13,243,375	76,835,043	44.26	1,735,993
2013	118,835,236.47	19,191,891	15,968,317	102,866,919	44.13	2,330,997
2014	124,709,955.05	18,145,298	15,097,516	109,612,439	44.05	2,488,364
2015	122,971,752.41	15,986,328	13,301,178	109,670,574	43.50	2,521,163
2016	169,038,236.00	19,152,032	15,935,153	153,103,083	43.04	3,557,228
2017	181,798,621.84	17,416,308	14,490,971	167,307,651	42.45	3,941,287
2018	158,560,161.44	12,320,125	10,250,770	148,309,391	41.55	3,569,420
2019	194,469,770.84	11,434,823	9,514,168	184,955,603	40.05	4,618,117
2020	196,984,834.66	7,505,122	6,244,521	190,740,314	37.87	5,036,713
2021	225,309,495.99	3,402,173	2,830,726	222,478,770	32.61	6,822,409
	2,131,258,444.38	312,917,088	260,357,842	1,870,900,602		46,163,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5 2.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
1964	19,213.00	12,275	10,617	8,596	16.25	529
1965	23,556.85	14,789	12,792	10,765	16.75	643
1966	32,200.94	19,857	17,175	15,026	17.25	871
1967	37,288.60	22,580	19,531	17,758	17.75	1,000
1968	31,028.96	18,445	15,954	15,075	18.25	826
1969	50,938.91	29,714	25,701	25,238	18.75	1,346
1970	29,349.88	16,795	14,527	14,823	19.25	770
1971	123,714.87	69,418	60,043	63,672	19.75	3,224
1972	79,164.66	43,541	37,661	41,504	20.25	2,050
1973	76,670.73	41,317	35,737	40,934	20.75	1,973
1974	83,538.42	44,090	38,136	45,402	21.25	2,137
1975	56,734.98	29,313	25,354	31,381	21.75	1,443
1976	51,485.33	35,844	31,003	20,482	19.86	1,031
1977	62,285.87	42,965	37,163	25,123	20.01	1,256
1978	39,940.16	27,103	23,443	16,497	20.60	801
1979	37,917.94	25,462	22,023	15,895	20.79	765
1980	43,383.35	28,807	24,917	18,466	21.00	879
1981	93,176.68	60,751	52,547	40,630	21.61	1,880
1982	210,351.98	135,425	117,136	93,216	21.85	4,266
1983	90,804.99	57,679	49,890	40,915	22.11	1,851
1984	125,151.28	78,370	67,786	57,365	22.38	2,563
1985	207,650.14	128,079	110,782	96,868	22.67	4,273
1986	154,158.03	93,574	80,937	73,221	22.98	3,186
1987	164,481.92	98,163	84,906	79,576	23.31	3,414
1988	289,293.13	169,584	146,682	142,611	23.65	6,030
1989	202,661.18	116,571	100,829	101,832	24.00	4,243
1990	208,625.63	117,623	101,738	106,888	24.37	4,386
1991	186,252.09	103,389	89,427	96,825	24.45	3,960
1992	85,029.72	46,154	39,921	45,109	24.85	1,815
1993	140,239.79	74,748	64,654	75,586	24.97	3,027
1994	248,136.89	129,652	112,143	135,994	25.13	5,412
1995	121,221.00	61,992	53,620	67,601	25.32	2,670
1996	378,779.34	189,314	163,748	215,031	25.52	8,426
1997	105,789.14	51,583	44,617	61,172	25.75	2,376
1998	58,278.02	27,665	23,929	34,349	26.00	1,321
1999	499,918.68	230,562	199,425	300,494	26.28	11,434
2000	898,463.31	403,769	349,241	549,222	26.34	20,851
2001	228,211.15	99,637	86,181	142,030	26.45	5,370
2002	275,071.41	116,410	100,689	174,382	26.58	6,561
2003	360,271.71	147,279	127,390	232,882	26.75	8,706
2004	291,576.38	115,318	99,745	191,831	26.75	7,171
2005	137,693.34	52,489	45,401	92,292	26.79	3,445
2006	567,346.57	207,535	179,508	387,839	26.87	14,434

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-01						
NET SALVAGE PERCENT.. 0						
2007	460,502.91	161,590	139,768	320,735	26.82	11,959
2008	1,254,115.68	419,878	363,175	890,941	26.82	33,219
2009	467,158.73	148,930	128,818	338,341	26.71	12,667
2010	1,449,070.67	436,605	377,643	1,071,428	26.67	40,174
2011	2,010,458.23	569,965	492,993	1,517,465	26.54	57,177
2012	717,071.72	190,024	164,362	552,710	26.34	20,984
2013	3,049,559.10	751,716	650,199	2,399,360	25.98	92,354
2014	10,325,252.21	2,331,442	2,016,589	8,308,663	25.72	323,043
2015	9,113,290.79	1,866,402	1,614,351	7,498,940	25.24	297,105
2016	8,706,904.95	1,584,657	1,370,655	7,336,250	24.71	296,894
2017	16,375,222.39	2,587,285	2,237,881	14,137,341	23.99	589,301
2018	16,372,773.60	2,154,657	1,863,678	14,509,096	23.10	628,099
2019	15,151,369.57	1,557,561	1,347,218	13,804,152	21.83	632,348
2020	24,648,089.53	1,725,366	1,492,362	23,155,728	19.91	1,163,020
2021	26,291,379.96	801,887	693,595	25,597,785	15.89	1,610,937
	143,599,266.99	20,923,595	18,097,936	125,501,331		5,973,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 4.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	533	391	200	5.01	40
1983	32,512.26	27,538	20,193	12,319	6.95	1,773
1984	1,528.08	1,284	941	587	7.14	82
1987	6,793.84	5,485	4,022	2,772	8.24	336
1988	15,907.49	12,683	9,300	6,607	8.52	775
1989	30,556.87	24,033	17,622	12,935	8.82	1,467
1996	48,076.94	32,981	24,184	23,893	11.67	2,047
	135,966.90	104,537	76,653	59,314		6,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.80

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1949	22,186.12	18,988	17,502	4,684	7.05	664
1950	41,912.68	35,801	32,998	8,915	7.11	1,254
1951	61,845.27	52,723	48,596	13,249	7.17	1,848
1952	70,054.63	59,615	54,948	15,107	7.22	2,092
1953	69,100.92	58,681	54,087	15,014	7.28	2,062
1954	107,280.57	90,932	83,814	23,467	7.33	3,202
	372,380.19	316,740	291,945	80,435		11,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.2 2.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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						
NET SALVAGE PERCENT.. 0						
1955	206,934.87	147,958	136,376	70,559	14.25	4,952
1956	243,080.61	171,761	158,315	84,766	14.67	5,778
1957	235,438.04	164,383	151,515	83,923	15.09	5,561
1958	315,268.85	217,472	200,448	114,821	15.51	7,403
1959	404,748.02	275,795	254,205	150,543	15.93	9,450
1960	395,017.71	265,768	244,963	150,055	16.36	9,172
1961	514,425.05	341,578	314,839	199,586	16.80	11,880
1962	518,414.35	339,769	313,171	205,243	17.23	11,912
1963	602,833.36	389,792	359,278	243,555	17.67	13,784
1964	603,667.59	384,898	354,768	248,900	18.12	13,736
1965	605,969.72	380,913	351,095	254,875	18.57	13,725
1966	752,386.54	466,179	429,686	322,701	19.02	16,966
1967	847,586.90	517,367	476,867	370,720	19.48	19,031
1968	921,937.96	554,269	510,880	411,058	19.94	20,615
1969	679,078.99	402,015	370,545	308,534	20.40	15,124
1970	627,692.85	365,694	337,067	290,626	20.87	13,926
1971	560,565.02	321,204	296,060	264,505	21.35	12,389
1972	536,091.15	302,034	278,390	257,701	21.83	11,805
1973	431,563.39	239,000	220,291	211,272	22.31	9,470
1974	96,098.39	52,278	48,186	47,912	22.80	2,101
1975	147,192.54	78,630	72,475	74,718	23.29	3,208
1976	456,857.22	313,861	289,291	167,566	20.73	8,083
1977	1,790,120.67	1,210,838	1,116,052	674,069	21.29	31,661
1978	1,317,150.15	882,359	813,286	503,864	21.44	23,501
1979	1,763,748.69	1,161,958	1,070,998	692,751	22.01	31,474
1980	2,431,742.85	1,584,524	1,460,485	971,258	22.19	43,770
1981	2,713,785.55	1,747,678	1,610,867	1,102,919	22.39	49,259
1982	2,307,247.24	1,458,180	1,344,031	963,216	23.00	41,879
1983	2,185,585.73	1,363,150	1,256,440	929,146	23.23	39,998
1984	2,619,090.68	1,610,741	1,484,650	1,134,441	23.48	48,315
1985	3,067,500.78	1,847,249	1,702,643	1,364,858	24.11	56,610
1986	3,507,509.26	2,079,251	1,916,484	1,591,025	24.38	65,259
1987	4,097,335.24	2,388,746	2,201,751	1,895,584	24.67	76,838
1988	4,950,604.10	2,835,706	2,613,722	2,336,882	24.98	93,550
1989	4,764,374.99	2,678,532	2,468,852	2,295,523	25.31	90,696
1990	4,897,770.80	2,699,651	2,488,318	2,409,453	25.65	93,936
1991	4,618,256.80	2,492,935	2,297,784	2,320,473	26.00	89,249
1992	5,332,497.79	2,815,559	2,595,152	2,737,346	26.37	103,805
1993	5,604,294.75	2,890,695	2,664,407	2,939,888	26.75	109,902
1994	6,702,469.06	3,372,682	3,108,663	3,593,806	27.15	132,369
1995	6,079,320.20	2,996,497	2,761,926	3,317,394	27.26	121,695
1996	5,844,328.58	2,801,771	2,582,444	3,261,885	27.69	117,800
1997	6,150,517.72	2,878,442	2,653,113	3,497,405	27.85	125,580

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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						
NET SALVAGE PERCENT.. 0						
1998	6,637,399.57	3,010,724	2,775,040	3,862,360	28.31	136,431
1999	7,040,568.92	3,104,891	2,861,835	4,178,734	28.52	146,519
2000	7,200,501.07	3,080,374	2,839,237	4,361,264	28.75	151,696
2001	6,936,197.64	2,872,279	2,647,432	4,288,766	29.00	147,888
2002	6,074,719.79	2,428,673	2,238,552	3,836,168	29.28	131,017
2003	5,744,062.39	2,210,315	2,037,288	3,706,774	29.58	125,314
2004	8,286,605.23	3,074,331	2,833,667	5,452,938	29.67	183,786
2005	8,820,725.46	3,143,707	2,897,612	5,923,113	29.80	198,762
2006	8,607,646.05	2,935,207	2,705,434	5,902,212	29.95	197,069
2007	12,095,145.08	3,928,503	3,620,973	8,474,172	30.14	281,160
2008	14,321,091.59	4,428,082	4,081,445	10,239,647	30.17	339,398
2009	13,196,313.80	3,859,922	3,557,761	9,638,553	30.24	318,735
2010	15,535,613.31	4,287,829	3,952,171	11,583,442	30.17	383,939
2011	22,697,139.34	5,862,671	5,403,732	17,293,407	30.15	573,579
2012	28,648,708.08	6,887,149	6,348,012	22,300,696	30.02	742,861
2013	34,296,602.77	7,579,549	6,986,209	27,310,394	29.96	911,562
2014	36,057,072.30	7,276,317	6,706,715	29,350,357	29.67	989,227
2015	40,992,649.30	7,436,067	6,853,960	34,138,689	29.34	1,163,554
2016	32,193,031.93	5,134,789	4,732,829	27,460,203	28.98	947,557
2017	51,107,189.69	7,011,906	6,463,002	44,644,188	28.29	1,578,091
2018	48,653,678.89	5,497,866	5,067,484	43,586,195	27.46	1,587,261
2019	60,429,499.96	5,245,281	4,834,672	55,594,828	26.32	2,112,266
2020	76,183,798.52	4,411,042	4,065,739	72,118,060	24.41	2,954,447
2021	88,019,529.01	2,130,073	1,963,327	86,056,202	20.12	4,277,147
	733,223,590.44	159,327,309	146,854,907	586,368,683		22,406,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 3.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1913	5.52	6	6			
1914	15.46	15	15			
1915	20.67	21	21			
1916	54.94	55	55			
1917	166.42	166	166			
1918	667.88	668	668			
1919	453.41	453	453			
1920	267.46	267	267			
1921	586.54	587	587			
1922	761.54	762	762			
1923	1,558.43	1,558	1,558			
1924	1,151.95	1,152	1,152			
1925	2,441.48	2,441	2,441			
1926	2,837.07	2,837	2,837			
1927	4,164.57	4,165	4,165			
1928	5,213.64	5,214	5,214			
1929	4,484.53	4,485	4,485			
1930	347.34	347	347			
1931	22.20	22	22			
1934	116.59	116	117			
1935	24.16	24	24			
1936	424.63	418	425			
1937	69.78	68	70			
1938	211.07	205	211			
1939	386.93	374	387			
1941	1,935.37	1,847	1,915	20	2.01	10
1942	2,298.76	2,179	2,259	40	2.29	17
1943	1,753.73	1,651	1,712	42	2.57	16
1944	109.36	102	106	3	2.85	1
1945	651.16	605	627	24	3.13	8
1946	3,938.10	3,633	3,767	171	3.41	50
1947	2,130.92	1,952	2,024	107	3.70	29
1948	14,694.53	13,362	13,854	841	3.99	211
1949	14,869.74	13,423	13,917	953	4.28	223
1950	27,637.07	24,760	25,672	1,965	4.58	429
1951	51,935.16	46,187	47,888	4,047	4.87	831
1952	33,288.69	29,370	30,452	2,837	5.18	548
1953	18,046.70	15,799	16,381	1,666	5.48	304
1954	51,435.75	44,679	46,324	5,112	5.78	884
1955	62,730.46	54,048	56,038	6,692	6.09	1,099
1956	28,624.60	24,455	25,356	3,269	6.41	510
1957	96,521.60	81,780	84,791	11,731	6.72	1,746
1958	160,050.95	134,443	139,394	20,657	7.04	2,934

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1959	165,073.14	137,461	142,523	22,550	7.36	3,064
1960	166,399.00	137,317	142,373	24,026	7.69	3,124
1961	177,407.23	145,071	150,413	26,994	8.02	3,366
1962	214,101.98	173,472	179,860	34,242	8.35	4,101
1963	131,417.28	105,462	109,345	22,072	8.69	2,540
1964	201,588.51	160,217	166,117	35,472	9.03	3,928
1965	220,761.58	173,700	180,096	40,666	9.38	4,335
1966	217,168.21	169,144	175,372	41,796	9.73	4,296
1967	202,375.19	156,013	161,758	40,617	10.08	4,029
1968	171,762.28	131,008	135,832	35,930	10.44	3,442
1969	167,498.77	126,348	131,001	36,498	10.81	3,376
1970	140,568.14	104,851	108,712	31,856	11.18	2,849
1971	277,285.38	204,498	212,028	65,257	11.55	5,650
1972	236,564.27	172,422	178,771	57,793	11.93	4,844
1973	142,488.63	102,592	106,370	36,119	12.32	2,932
1974	181,724.00	129,231	133,990	47,734	12.71	3,756
1975	206,991.85	145,364	150,717	56,275	13.10	4,296
1976	92,783.15	73,039	75,729	17,054	12.30	1,387
1977	176,327.48	138,100	143,185	33,142	12.32	2,690
1978	170,004.77	131,635	136,482	33,523	12.68	2,644
1979	302,019.34	231,045	239,553	62,466	13.06	4,783
1980	578,636.65	437,044	453,137	125,500	13.45	9,331
1981	617,440.01	460,116	477,059	140,381	13.85	10,136
1982	417,174.14	306,498	317,784	99,390	14.26	6,970
1983	312,070.49	227,062	235,423	76,647	14.41	5,319
1984	409,809.36	293,505	304,313	105,496	14.86	7,099
1985	540,193.18	380,512	394,524	145,669	15.32	9,508
1986	574,287.69	399,589	414,303	159,985	15.52	10,308
1987	580,168.05	396,313	410,907	169,261	16.01	10,572
1988	659,563.66	444,150	460,505	199,059	16.25	12,250
1989	738,058.19	486,971	504,903	233,155	16.76	13,911
1990	462,503.71	300,119	311,170	151,334	17.04	8,881
1991	521,483.15	332,393	344,633	176,850	17.35	10,193
1992	766,414.94	477,017	494,582	271,833	17.90	15,186
1993	905,525.32	552,280	572,617	332,908	18.23	18,262
1994	366,198.11	218,547	226,595	139,603	18.58	7,514
1995	8,085.69	4,714	4,888	3,198	18.95	169
1996	1,714,941.32	975,116	1,011,023	703,918	19.35	36,378
1997	702,118.20	388,763	403,079	299,039	19.75	15,141
1998	1,012,868.25	545,126	565,199	447,669	20.17	22,195
1999	1,130,989.92	590,377	612,117	518,873	20.60	25,188
2000	18,292.90	9,242	9,582	8,711	21.06	414
2001	437,038.87	213,231	221,083	215,956	21.52	10,035

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2002	1,137,132.47	534,452	554,132	583,000	21.99	26,512
2003	839,959.35	379,158	393,120	446,839	22.48	19,877
2004	1,099,588.64	475,242	492,742	606,847	22.99	26,396
2005	484,467.97	199,843	207,202	277,266	23.50	11,799
2006	503,192.90	197,352	204,619	298,574	24.02	12,430
2007	1,028,284.35	381,699	395,754	632,530	24.56	25,754
2008	1,063,007.89	373,116	386,855	676,153	24.96	27,089
2009	1,397,413.52	459,470	476,389	921,025	25.52	36,090
2010	1,102,804.85	337,348	349,770	753,035	26.09	28,863
2011	1,044,153.44	294,869	305,727	738,426	26.68	27,677
2012	1,339,459.05	346,116	358,861	980,598	27.26	35,972
2013	1,299,173.73	302,578	313,720	985,454	28.00	35,195
2014	1,123,809.17	233,528	242,127	881,682	28.60	30,828
2015	2,506,699.09	456,219	473,019	2,033,680	29.21	69,623
2016	1,258,701.60	195,225	202,414	1,056,288	29.96	35,257
2017	1,231,964.01	157,445	163,243	1,068,721	30.71	34,800
2018	1,081,483.64	108,257	112,243	969,241	31.47	30,799
2019	1,474,056.39	105,837	109,734	1,364,322	32.34	42,187
2020	1,160,236.45	50,354	52,209	1,108,027	33.10	33,475
2021	1,226,388.52	17,660	18,310	1,208,079	34.10	35,428
	41,437,255.87	17,613,144	18,260,775	23,176,481		976,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.7 2.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	277,219	294,253	2,174	1.49	1,459
2001	278,746.25	257,729	273,566	5,180	1.67	3,102
2003	514.10	461	489	25	2.12	12
2004	107,825.28	95,102	100,946	6,879	2.34	2,940
2005	169,036.06	145,878	154,842	14,194	2.62	5,418
2007	107,411.45	87,841	93,239	14,172	3.23	4,388
2008	485,486.24	383,437	406,998	78,488	3.59	21,863
2009	420,783.25	318,743	338,329	82,454	4.00	20,614
2010	824,868.47	594,730	631,275	193,593	4.45	43,504
2011	11,263,089.05	7,652,143	8,122,346	3,140,743	4.96	633,214
2012	8,735,379.14	5,526,874	5,866,485	2,868,894	5.52	519,727
2014	306,936.92	160,681	170,554	136,383	6.83	19,968
2015	372,440.91	172,142	182,720	189,721	7.56	25,095
2016	392,723.42	155,754	165,325	227,398	8.37	27,168
2017	189,201.48	61,982	65,791	123,410	9.24	13,356
2018	497,031.94	127,340	135,165	361,867	10.16	35,617
2019	124,689.93	22,918	24,326	100,364	11.10	9,042
2020	204,750.01	22,604	23,993	180,757	12.09	14,951
2021	216,421.51	7,964	8,453	207,969	13.09	15,888
	24,993,762.42	16,071,542	17,059,095	7,934,667		1,417,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6						5.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R3						
NET SALVAGE PERCENT.. 0						
1937	3,726.44	3,590	3,726			
1938	8,980.83	8,610	8,981			
1939	6,768.89	6,458	6,759	10	2.53	4
1940	6,055.51	5,749	6,017	39	2.78	14
1941	8,742.49	8,261	8,646	96	3.03	32
1942	6,638.24	6,241	6,532	106	3.29	32
1943	3,048.90	2,852	2,985	64	3.55	18
1944	3,113.99	2,899	3,034	80	3.80	21
1945	4,181.25	3,873	4,053	128	4.06	32
1946	10,248.03	9,443	9,883	365	4.32	84
1947	15,089.08	13,833	14,477	612	4.58	134
1948	19,362.21	17,662	18,484	878	4.83	182
1949	25,248.83	22,908	23,974	1,275	5.10	250
1950	29,635.97	26,748	27,993	1,643	5.36	307
1951	26,082.60	23,417	24,507	1,576	5.62	280
1952	27,410.57	24,470	25,609	1,802	5.90	305
1953	33,074.83	29,364	30,731	2,344	6.17	380
1954	31,331.80	27,652	28,939	2,393	6.46	370
1955	39,641.02	34,776	36,395	3,246	6.75	481
1956	42,168.02	36,755	38,466	3,702	7.06	524
1957	39,044.17	33,812	35,386	3,658	7.37	496
1958	49,855.11	42,875	44,871	4,984	7.70	647
1959	61,672.60	52,657	55,108	6,565	8.04	817
1960	45,230.08	38,322	40,106	5,124	8.40	610
1961	39,413.25	33,129	34,671	4,742	8.77	541
1962	56,689.64	47,248	49,448	7,242	9.16	791
1963	60,692.48	50,143	52,477	8,215	9.56	859
1964	109,392.75	89,543	93,712	15,681	9.98	1,571
1965	145,872.68	118,263	123,769	22,104	10.41	2,123
1966	135,765.56	108,959	114,031	21,735	10.86	2,001
1967	125,037.09	99,279	103,901	21,136	11.33	1,865
1968	161,952.43	127,147	133,066	28,886	11.82	2,444
1969	153,810.52	119,329	124,884	28,927	12.33	2,346
1970	141,394.37	108,359	113,403	27,991	12.85	2,178
1971	123,866.05	93,711	98,074	25,792	13.39	1,926
1972	78,124.28	58,324	61,039	17,085	13.94	1,226
1973	72,781.91	53,581	56,075	16,707	14.51	1,151
1974	12,465.16	9,043	9,464	3,001	15.10	199
1975	22,896.93	16,357	17,118	5,779	15.71	368
1976	41,810.06	31,579	33,049	8,761	14.74	594
1977	46,135.56	34,288	35,884	10,252	15.38	667
1978	47,288.83	34,559	36,168	11,121	16.02	694
1979	112,239.04	80,610	84,363	27,876	16.67	1,672

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R3						
NET SALVAGE PERCENT.. 0						
1980	255,921.39	180,553	188,958	66,963	17.32	3,866
1981	365,169.92	254,377	266,219	98,951	17.64	5,609
1982	292,338.30	199,784	209,085	83,253	18.30	4,549
1983	343,492.87	230,106	240,818	102,675	18.97	5,412
1984	421,751.13	276,753	289,637	132,114	19.65	6,723
1985	435,815.24	279,968	293,001	142,814	20.32	7,028
1986	510,499.51	320,798	335,732	174,768	20.99	8,326
1987	574,632.14	352,882	369,310	205,322	21.68	9,471
1988	654,731.86	394,803	413,182	241,550	22.06	10,950
1989	757,503.83	445,564	466,307	291,197	22.75	12,800
1990	771,880.24	442,519	463,120	308,760	23.45	13,167
1991	694,564.53	387,706	405,755	288,810	24.14	11,964
1992	759,071.21	412,024	431,205	327,866	24.85	13,194
1993	645,058.96	340,075	355,907	289,152	25.56	11,313
1994	747,710.18	382,454	400,259	347,451	26.26	13,231
1995	659,525.90	326,861	342,078	317,448	26.97	11,770
1996	751,776.08	360,401	377,179	374,597	27.69	13,528
1997	719,760.62	333,249	348,763	370,998	28.41	13,059
1998	617,974.32	275,926	288,771	329,203	29.13	11,301
1999	519,371.64	223,226	233,618	285,754	29.85	9,573
2000	1,144,099.82	472,284	494,270	649,830	30.58	21,250
2001	1,027,551.70	406,499	425,423	602,129	31.32	19,225
2002	1,000,943.48	378,657	396,285	604,658	32.05	18,866
2003	1,098,874.14	396,474	414,931	683,943	32.78	20,865
2004	1,069,683.69	364,976	381,967	687,717	33.78	20,359
2005	766,748.63	247,967	259,511	507,238	34.52	14,694
2006	212,114.36	64,780	67,796	144,318	35.26	4,093
2007	2,942,571.48	844,812	884,141	2,058,430	36.01	57,163
2008	1,420,271.42	381,485	399,244	1,021,027	36.75	27,783
2009	1,768,807.65	442,202	462,788	1,306,020	37.50	34,827
2010	1,432,174.46	331,119	346,534	1,085,640	38.25	28,383
2011	1,560,825.14	329,334	344,666	1,216,159	39.25	30,985
2012	1,662,240.17	318,984	333,834	1,328,406	40.00	33,210
2013	1,024,652.77	176,855	185,088	839,565	40.76	20,598
2014	1,229,694.78	188,143	196,902	1,032,793	41.52	24,875
2015	1,325,372.19	176,540	184,758	1,140,614	42.28	26,978
2016	1,383,332.41	156,732	164,028	1,219,304	43.04	28,330
2017	1,956,174.39	182,315	190,802	1,765,372	43.81	40,296
2018	1,447,492.63	105,377	110,283	1,337,210	44.58	29,996

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R3						
NET SALVAGE PERCENT.. 0						
2019	1,086,167.06	56,698	59,338	1,026,829	45.35	22,642
2020	1,926,553.81	60,879	63,713	1,862,841	45.90	40,585
2021	2,027,058.00	21,892	22,911	2,004,147	46.01	43,559
	44,245,934.10	14,321,711	14,988,375	29,257,559		837,632
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 1.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1918	75.84	76	76			
1939	67.04	65	67			
1949	69.58	64	70			
1955	398.47	356	398			
1957	454.57	401	455			
1958	654.18	574	654			
1960	331.07	286	331			
1961	866.42	745	866			
1962	6,498.37	5,544	6,498			
1963	10,666.35	9,033	10,666			
1964	15,161.88	12,746	15,162			
1965	19,016.46	15,860	19,016			
1966	48,348.07	40,000	48,059	289	7.77	37
1967	37,711.37	30,940	37,174	537	8.08	66
1968	49,661.81	40,403	48,544	1,118	8.39	133
1969	45,573.82	36,753	44,158	1,416	8.71	163
1970	49,526.31	39,577	47,551	1,975	9.04	218
1971	41,904.63	33,170	39,853	2,052	9.38	219
1972	24,248.58	19,006	22,835	1,414	9.73	145
1973	21,441.63	16,639	19,992	1,450	10.08	144
1974	2,306.95	1,771	2,128	179	10.45	17
1975	27,386.62	20,802	24,993	2,394	10.82	221
1976	16,994.49	13,918	16,722	272	10.06	27
1977	3,822.44	3,096	3,720	102	10.45	10
1978	7,118.33	5,698	6,846	272	10.85	25
1979	54,506.29	43,087	51,768	2,738	11.26	243
1980	101,729.77	79,797	95,875	5,855	11.41	513
1981	145,727.83	112,735	135,450	10,278	11.85	867
1982	152,485.72	116,255	139,679	12,807	12.31	1,040
1983	137,829.86	104,006	124,962	12,868	12.52	1,028
1984	148,153.43	110,004	132,168	15,985	13.01	1,229
1985	166,300.11	121,399	145,859	20,441	13.50	1,514
1986	189,982.88	136,902	164,486	25,497	13.76	1,853
1987	230,791.04	163,215	196,101	34,690	14.28	2,429
1988	261,906.10	181,606	218,197	43,709	14.81	2,951
1989	238,797.00	162,979	195,817	42,980	15.12	2,843
1990	233,514.39	155,941	187,361	46,153	15.67	2,945
1991	211,098.86	138,439	166,333	44,766	16.01	2,796
1992	215,460.12	137,938	165,731	49,729	16.58	2,999
1993	172,334.15	107,571	129,245	43,089	17.16	2,511
1994	256,581.13	156,643	188,205	68,376	17.55	3,896
1995	228,507.71	135,642	162,972	65,536	18.14	3,613
1996	208,016.70	119,880	144,034	63,983	18.75	3,412

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1997	281,305.90	157,137	188,798	92,508	19.36	4,778
1998	217,584.83	118,105	141,902	75,683	19.79	3,824
1999	158,945.46	83,319	100,107	58,838	20.42	2,881
2000	374,043.49	188,967	227,042	147,001	21.06	6,980
2001	298,756.13	145,136	174,379	124,377	21.70	5,732
2002	532,979.52	247,356	297,195	235,785	22.52	10,470
2003	680,459.03	302,124	362,998	317,461	23.17	13,701
2004	900,775.86	381,479	458,342	442,434	23.82	18,574
2005	719,197.59	288,398	346,507	372,691	24.65	15,119
2006	426,293.91	161,906	194,528	231,766	25.31	9,157
2007	856,535.47	305,526	367,086	489,449	26.15	18,717
2008	553,989.80	184,700	221,915	332,075	26.99	12,304
2009	785,795.60	243,597	292,679	493,117	27.82	17,725
2010	623,565.87	178,589	214,572	408,994	28.66	14,271
2011	697,833.98	183,181	220,090	477,744	29.50	16,195
2012	686,677.67	163,704	196,688	489,990	30.34	16,150
2013	507,666.87	108,336	130,164	377,503	31.34	12,045
2014	642,255.73	120,873	145,228	497,028	32.34	15,369
2015	543,502.40	89,026	106,964	436,538	33.18	13,157
2016	545,644.91	75,626	90,864	454,781	34.18	13,305
2017	688,729.89	78,102	93,838	594,892	35.18	16,910
2018	760,764.89	67,099	80,619	680,146	36.18	18,799
2019	949,615.37	59,826	71,880	877,735	37.18	23,608
2020	240,088.01	9,075	10,903	229,185	38.18	6,003
2021	285,875.00	3,602	4,328	281,547	39.18	7,186
	17,742,911.55	6,576,351	7,900,693	9,842,219		353,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 1.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1933	106.33	106	106			
1934	7.28	7	7			
1935	79.58	80	80			
1937	778.02	778	778			
1938	166.30	166	166			
1939	43.92	44	44			
1941	302.33	302	302			
1942	551.82	552	552			
1943	3,394.38	3,394	3,394			
1944	813.66	814	814			
1945	407.14	407	407			
1946	49.46	49	49			
1947	498.93	499	499			
1948	1,152.69	1,153	1,153			
1950	1,549.06	1,549	1,549			
1951	2,802.48	2,802	2,802			
1952	3,561.06	3,561	3,561			
1953	3,800.17	3,800	3,800			
1954	11,581.04	11,581	11,581			
1955	20,361.21	20,361	20,361			
1956	20,107.62	20,108	20,108			
1957	22,152.40	22,152	22,152			
1958	21,358.76	21,359	21,359			
1959	19,170.11	19,170	19,170			
1960	22,711.21	22,711	22,711			
1961	26,149.71	26,150	26,150			
1962	11,367.43	11,273	9,993	1,374	0.25	1,374
1963	32,803.07	31,994	28,360	4,443	0.74	4,443
1964	21,819.24	20,932	18,555	3,264	1.22	2,675
1965	26,980.41	25,461	22,569	4,411	1.69	2,610
1966	25,560.38	23,728	21,033	4,527	2.15	2,106
1967	44,824.97	40,925	36,277	8,548	2.61	3,275
1968	46,978.57	42,218	37,423	9,556	3.04	3,143
1969	41,225.18	36,457	32,316	8,909	3.47	2,567
1970	40,368.98	35,134	31,144	9,225	3.89	2,371
1971	94,146.04	80,652	71,492	22,654	4.30	5,268
1972	64,050.49	54,016	47,881	16,169	4.70	3,440
1973	32,625.55	27,079	24,003	8,623	5.10	1,691
1974	20,851.01	17,028	15,094	5,757	5.50	1,047
1975	20,437.61	16,418	14,553	5,885	5.90	997
1976	702.31	620	550	152	6.05	25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1977	495.57	434	385	111	6.26	18
1978	10,037.79	8,689	7,702	2,336	6.75	346
1979	33,084.03	28,403	25,177	7,907	7.00	1,130
1980	58,136.92	49,463	43,845	14,292	7.28	1,963
1981	82,401.31	69,085	61,239	21,162	7.81	2,710
1982	100,442.92	83,317	73,854	26,589	8.12	3,275
1983	69,619.35	57,088	50,604	19,015	8.45	2,250
1984	29,058.95	23,538	20,865	8,194	8.80	931
1985	39,502.46	31,578	27,992	11,510	9.16	1,257
1986	76,152.37	60,016	53,200	22,952	9.55	2,403
1987	14,835.14	11,567	10,253	4,582	9.75	470
1988	47,409.92	36,373	32,242	15,168	10.17	1,491
1989	67,912.07	51,206	45,390	22,522	10.60	2,125
1990	53,901.54	40,070	35,519	18,383	10.87	1,691
1991	99,185.34	72,306	64,094	35,091	11.34	3,094
1992	77,575.30	55,606	49,291	28,284	11.65	2,428
1993	104,152.70	73,324	64,996	39,157	11.98	3,269
1994	158,572.95	109,447	97,016	61,557	12.34	4,988
1995	116,976.64	79,053	70,075	46,902	12.71	3,690
1996	132,053.18	87,208	77,303	54,750	13.11	4,176
1997	99,264.49	63,966	56,701	42,563	13.52	3,148
1998	100,917.72	63,558	56,339	44,579	13.81	3,228
1999	34,287.21	21,059	18,667	15,620	14.13	1,105
2000	147,003.86	87,555	77,611	69,393	14.60	4,753
2001	7,252.93	4,193	3,717	3,536	14.96	236
2002	200,876.89	112,812	99,999	100,878	15.22	6,628
2003	426,205.01	231,003	204,767	221,438	15.63	14,167
2004	12,610.72	6,598	5,849	6,762	15.95	424
2005	55,442.32	27,899	24,730	30,712	16.29	1,885
2006	142,563.28	68,944	61,114	81,449	16.55	4,921
2007	192,836.02	89,206	79,074	113,762	16.85	6,751
2008	225,552.39	99,559	88,252	137,300	17.08	8,039
2009	157,729.75	66,057	58,555	99,175	17.35	5,716
2010	237,526.46	93,965	83,293	154,233	17.57	8,778
2011	226,226.57	83,840	74,318	151,909	17.83	8,520
2012	192,644.79	66,617	59,051	133,594	17.97	7,434
2013	289,682.32	92,582	82,067	207,615	18.10	11,470
2014	196,843.16	57,577	51,038	145,805	18.14	8,038
2015	304,103.86	80,253	71,138	232,966	18.13	12,850
2016	549,626.30	128,503	113,908	435,718	18.03	24,166
2017	637,661.33	128,553	113,952	523,709	17.82	29,389

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
2018	542,583.42	90,774	80,464	462,119	17.42	26,528
2019	135,001.57	17,483	15,497	119,505	16.81	7,109
2020	1,092,683.71	95,391	84,557	1,008,127	15.68	64,294
2021	1,100,000.01	40,920	36,273	1,063,727	12.92	82,332
	9,387,030.45	3,594,228	3,206,871	6,180,159		432,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						4.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	184	177	11	0.74	11
1962	7,626.48	7,112	6,850	776	2.16	359
1967	445.13	385	371	74	4.33	17
1972	7,910.24	6,346	6,112	1,798	6.33	284
1981	13,548.93	11,029	10,622	2,927	9.25	316
1985	14,556.64	11,264	10,848	3,709	10.67	348
1992	2,228.63	1,545	1,488	741	13.06	57
2010	68,488.09	25,916	24,960	43,528	18.89	2,304
2015	2,847.08	718	692	2,155	19.27	112
	136,698.14	83,357	80,978	55,720		3,808

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 2.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,309	6,309			
1980	1,144.78	1,112	1,054	91	1.24	73
1983	10,695.21	10,129	9,598	1,097	2.15	510
1984	4,730.23	4,452	4,219	511	2.34	218
1985	27,353.09	25,559	24,220	3,133	2.56	1,224
1986	61,596.14	56,853	53,874	7,722	2.96	2,609
1987	40,005.58	36,573	34,656	5,350	3.24	1,651
1989	3,425.59	3,073	2,912	514	3.73	138
1990	37,952.71	33,596	31,835	6,118	4.09	1,496
1991	31,594.95	27,658	26,209	5,386	4.34	1,241
1992	6,510.50	5,628	5,333	1,178	4.63	254
1993	1,718.09	1,464	1,387	331	4.94	67
1994	4,082.11	3,424	3,245	837	5.29	158
2000	47,842.64	35,078	33,240	14,603	7.82	1,867
2001	142,467.12	101,636	96,310	46,157	8.24	5,602
2003	2,326.24	1,549	1,468	858	9.28	92
2004	119,576.43	76,792	72,768	46,808	9.75	4,801
2005	232,207.90	142,901	135,412	96,796	10.31	9,389
2006	17,269.88	10,172	9,639	7,631	10.82	705
2007	9,937.59	5,577	5,285	4,653	11.34	410
2008	0.11					
2009	5,832.45	2,923	2,770	3,062	12.44	246
2010	123,486.39	57,940	54,904	68,582	13.01	5,271
2011	49,875.40	21,736	20,597	29,278	13.60	2,153
2012	146,646.41	58,923	55,835	90,811	14.14	6,422
2013	626,309.90	229,480	217,454	408,856	14.70	27,813
2014	1,943,076.34	641,215	607,611	1,335,465	15.23	87,686
2015	772,983.31	225,557	213,736	559,247	15.77	35,463
2016	1,051,431.01	265,381	251,473	799,958	16.29	49,107
2017	2,231,225.63	471,904	447,173	1,784,053	16.78	106,320
2018	2,020,233.33	341,419	323,526	1,696,707	17.20	98,646
2019	730,829.51	91,208	86,428	644,402	17.54	36,739
	10,526,342.87	3,012,888	2,856,147	7,670,196		488,371
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 4.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,404,141	1,420,475	521,629	2.87	181,752
2015	112,834.83	73,636	74,493	38,342	3.46	11,082
2016	33,669.32	19,185	19,408	14,261	4.15	3,436
2017	34,335.00	16,330	16,520	17,815	4.96	3,592
2018	78,429.10	29,317	29,658	48,771	5.86	8,323
	2,201,371.95	1,542,609	1,560,554	640,818		208,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 9.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,048	1,171			
1958	192.08	168	192			
1959	2,129.94	1,851	2,130			
1971	17,971.09	13,966	17,971			
1983	7,872.27	5,759	7,872			
1984	3,449.87	2,484	3,450			
1987	6,786.87	4,636	6,787			
1988	9,428.54	6,317	9,429			
1990	820.22	527	819			
	49,821.42	36,756	49,821			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2002	94,356.55	91,998	94,357			
2003	96,741.60	89,486	96,742			
2004	31,580.89	27,633	31,139	442	2.50	177
2005	522.52	431	486	37	3.50	11
2007	4,181.56	3,032	3,417	765	5.50	139
2010	7,734.00	4,447	5,011	2,723	8.50	320
2011	12,031.56	6,317	7,118	4,914	9.50	517
2012	1,550.11	736	829	721	10.50	69
2014	565,919.21	212,220	239,146	326,773	12.50	26,142
2015	1,175,148.72	381,923	430,381	744,768	13.50	55,168
2016	113,113.73	31,106	35,053	78,061	14.50	5,384
2017	14,623.69	3,290	3,707	10,917	15.50	704
	2,117,504.14	852,619	947,386	1,170,118		88,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.2	4.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	24,427.00	17,099	17,633	6,794	4.50	1,510
2015	66,876.67	28,980	29,886	36,991	8.50	4,352
	91,303.67	46,079	47,519	43,785		5,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						6.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2017	1,577,540.60	1,419,787	1,278,690	298,851	0.50	298,851
2018	165,250.26	115,675	104,180	61,070	1.50	40,713
2019	10,859.79	5,430	4,890	5,970	2.50	2,388
	1,753,650.65	1,540,892	1,387,760	365,891		341,952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						19.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	3,781.00	2,647	2,734	1,047	4.50	233
2012	14,849.79	9,405	9,716	5,134	5.50	933
2013	2,789.00	1,580	1,632	1,157	6.50	178
2015	4,197.10	1,819	1,879	2,318	8.50	273
	25,616.89	15,451	15,961	9,656		1,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						6.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1997	1,142,432.35	1,119,584	1,142,432			
1998	383,704.26	360,682	368,234	15,470	1.50	10,313
1999	191,341.50	172,207	175,813	15,528	2.50	6,211
2000	296,716.81	255,176	260,519	36,198	3.50	10,342
2001	186,888.81	153,249	156,458	30,431	4.50	6,762
2002	303,527.92	236,752	241,709	61,819	5.50	11,240
2003	291,419.99	215,651	220,167	71,253	6.50	10,962
2004	366,999.55	256,900	262,279	104,721	7.50	13,963
2005	79,725.36	52,619	53,721	26,004	8.50	3,059
2006	167,413.05	103,796	105,969	61,444	9.50	6,468
2007	835,832.86	484,783	494,934	340,899	10.50	32,467
2008	1,181,797.10	638,170	651,533	530,264	11.50	46,110
2009	278,442.30	139,221	142,136	136,306	12.50	10,904
2010	777,173.73	357,500	364,986	412,188	13.50	30,532
2011	595,579.35	250,143	255,381	340,198	14.50	23,462
2012	870,830.41	330,916	337,845	532,985	15.50	34,386
2013	784,168.63	266,617	272,200	511,969	16.50	31,028
2014	894,641.85	268,393	274,013	620,629	17.50	35,465
2015	1,788,936.70	465,124	474,863	1,314,074	18.50	71,031
2016	971,312.23	213,689	218,163	753,149	19.50	38,623
2017	1,449,495.87	260,909	266,372	1,183,124	20.50	57,713
2018	1,163,102.32	162,834	166,244	996,858	21.50	46,365
2019	932,956.06	93,296	95,250	837,706	22.50	37,231
2020	1,200,000.00	72,000	73,508	1,126,492	23.50	47,936
2021	1,200,000.00	24,000	24,502	1,175,498	24.50	47,980
	18,334,439.01	6,954,211	7,099,231	11,235,208		670,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8						3.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2002	1,118.18	1,090	1,018	100	0.50	100
2011	19,084.33	10,019	9,355	9,729	9.50	1,024
2015	245,836.91	79,897	74,600	171,237	13.50	12,684
	266,039.42	91,006	84,973	181,066		13,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 5.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,276	14,666			
1991	70,212.28	67,881	69,963	249	1.05	237
1992	7,619.70	7,306	7,530	90	1.27	71
1993	2,619.06	2,493	2,569	50	1.44	35
1994	45,419.28	42,967	44,285	1,134	1.57	722
1995	9,638.80	9,042	9,319	320	1.75	183
1997	945.49	869	896	49	2.17	23
1999	89,292.15	80,166	82,625	6,667	2.56	2,604
2000	424,416.34	376,882	388,440	35,976	2.71	13,275
2001	23,340.60	20,432	21,059	2,282	2.92	782
2002	21,599.55	18,617	19,188	2,412	3.12	773
2003	209,492.31	177,503	182,946	26,546	3.33	7,972
2011	25,036.41	17,375	17,908	7,128	4.63	1,540
2014	4,400.00	2,567	2,646	1,754	5.35	328
	948,698.04	838,376	864,040	84,658		28,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 3.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R2.5						
NET SALVAGE PERCENT.. 0						
1995	6,259.50	5,823	5,669	590	1.99	296
1996	74,073.16	68,192	66,388	7,685	2.20	3,493
1997	21,087.12	19,168	18,661	2,426	2.45	990
1998	4,237.31	3,804	3,703	534	2.68	199
1999	68,027.21	60,150	58,558	9,469	2.95	3,210
2000	178,093.22	154,692	150,599	27,494	3.25	8,460
2001	91,181.77	77,577	75,524	15,658	3.60	4,349
2002	86,056.85	71,487	69,595	16,462	3.97	4,147
2015	50,660.03	18,572	18,081	32,579	11.23	2,901
2020	797,658.88	76,097	74,083	723,576	14.22	50,884
2021	1,400,000.00	47,460	46,204	1,353,796	14.25	95,003
	2,777,335.05	603,022	587,065	2,190,270		173,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 6.26

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2007	136.82	132	137			
2008	2,264.03	2,038	2,171	93	1.50	62
2009	11,311.50	9,426	10,041	1,270	2.50	508
2010	25,988.40	19,925	21,225	4,763	3.50	1,361
2011	6,122.60	4,286	4,566	1,557	4.50	346
2012	129,294.07	81,886	87,226	42,068	5.50	7,649
2013	14,421.00	8,172	8,705	5,716	6.50	879
2014	98,828.36	49,414	52,637	46,191	7.50	6,159
2015	400,910.38	173,726	185,056	215,854	8.50	25,395
2016	234,767.97	86,082	91,696	143,072	9.50	15,060
2017	8,370.44	2,511	2,675	5,695	10.50	542
2018	12,626.00	2,946	3,138	9,488	11.50	825
	945,041.57	440,544	469,273	475,769		58,786

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 6.22

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
362.10		27,770.30		27,770.30-
374.20	7.02	192.38		192.38-
374.40	281.87	17.13		17.13-
375.34	72,407.95	26,961.80		26,961.80-
375.70	9,328.45			
376.00	8,479,913.68	1,131,099.09	3,855.00	1,127,244.09-
378.00	1,212,757.48	63,141.34		63,141.34-
380.00	6,548,981.00	2,853,156.51		2,853,156.51-
381.00	724,309.02	675.71	215,365.51	214,689.80
382.00	154,260.25			
385.00	85,292.41	64,142.79		64,142.79-
387.40	36,279.86	1,807.70		1,807.70-
394.00	161,691.96	2,431.14		2,431.14-
396.00	218,570.62		52,454.60	52,454.60
397.50	14,631.27			
	17,718,712.84	4,171,395.89	271,675.11	3,899,720.78-
2017 TRANSACTION YEAR				
353.00	5,745.26			
362.10		56,417.81		56,417.81-
374.40	11,936.44	38,240.05		38,240.05-
375.34	177,551.37	36,137.31		36,137.31-
376.00	12,225,336.78	1,258,205.78	1,297.00	1,256,908.78-
378.00	649,171.93	247,333.58		247,333.58-
379.10	889.56			
380.00	7,406,277.97	2,142,798.48		2,142,798.48-
381.00	394,736.32	4,899.87	34,508.89	29,609.02
382.00	124,360.72			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
392.00	42,274.76			
394.00	186,713.88	1,648.52		1,648.52-
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
	21,844,238.44	3,900,212.71	35,805.89	3,864,406.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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				
351.20	9,061.96	21,434.00		21,434.00-
353.00	55.42	633.71		633.71-
362.10		101,148.90		101,148.90-
374.20	2.25			
374.40	2,661.60	3,646.96		3,646.96-
375.34	47,458.73	35,116.51		35,116.51-
375.70	3,994.37			
376.00	10,232,873.86	1,441,406.34		1,441,406.34-
378.00	846,387.37	370,922.18		370,922.18-
379.10	4,260.61	76,321.00		76,321.00-
380.00	9,754,235.29	3,052,049.09		3,052,049.09-
381.00	517,125.77		60,956.85	60,956.85
382.00	154,844.89	10.01		10.01-
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
392.00	3,312.39		13,348.29	13,348.29
394.00	432,858.80		6,262.88	6,262.88
396.00	87,406.00		123,650.81	123,650.81
	22,374,924.45	5,232,727.08	204,218.83	5,028,508.25-
2019 TRANSACTION YEAR				
353.00	10,141.97	220.40		220.40-
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
397.50	4,347.89			
	37,812,528.37	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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				
374.40	22,972.41	18,838.00		18,838.00-
375.34	44,987.70	14,396.00		14,396.00-
375.70	58,579.68	6,444.00		6,444.00-
376.00	19,102,191.40	1,910,220.00		1,910,220.00-
378.00	2,217,035.18	576,429.00		576,429.00-
380.00	7,347,802.08	2,645,208.00		2,645,208.00-
381.00	130,655.70		15,679.00	15,679.00
382.00	184,449.49			
385.00	105,290.30	49,487.00		49,487.00-
394.00	162,417.47			
397.50	76,574.79	24,504.00		24,504.00-
	29,452,956.20	5,245,526.00	15,679.00	5,229,847.00-
TOTAL	129,203,360.30	23,948,316.00	527,985.33	23,420,330.67-

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

See Pages 2 through 7 for the comparison of the calculated depreciation reserve vs. book reserve as of November 30, 2020 and as of December 31, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2020

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,766	1,931
351	COMPRESSOR STATION STRUCTURES	2,195,340	2,050,584
WELLS			
352.01	CONSTRUCTION	676,507	738,926
352.02	EQUIPMENT	153,390	168,032
	<i>TOTAL ACCOUNT 352</i>	<u>829,897</u>	<u>906,958</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	189,709	206,932
353	LINES	352,615	388,775
354	COMPRESSOR STATION EQUIPMENT	740,830	793,999
355	MEASURING AND REGULATING EQUIPMENT	93,888	104,477
	TOTAL UNDERGROUND STORAGE PLANT	4,404,045	4,453,656
DISTRIBUTION PLANT			
LAND AND LAND RIGHTS			
374.4	LAND RIGHTS	844,416	768,179
374.5	RIGHTS OF WAY	1,641,955	1,759,636
	<i>TOTAL ACCOUNT 374</i>	<u>2,486,371</u>	<u>2,527,815</u>
STRUCTURES AND IMPROVEMENTS			
375.34	MEASURING AND REGULATING	1,271,549	1,422,564
375.6	INDUSTRIAL MEASURING AND REGULATING	58,398	74,852
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	2,481,023	2,670,021
	OTHER BUILDINGS	827,612	892,949
	<i>TOTAL ACCOUNT 375.70</i>	<u>3,308,635</u>	<u>3,562,970</u>
375.8	COMMUNICATION	7,440	7,890
	<i>TOTAL ACCOUNT 375</i>	<u>4,646,022</u>	<u>5,068,276</u>
376	MAINS		
	CAST IRON	153,627	114,802
	BARE STEEL	46,927,457	38,413,704
	OTHER	276,527,438	229,387,491
	<i>TOTAL ACCOUNT 376</i>	<u>323,608,522</u>	<u>267,915,997</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2020

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	17,152,686	15,666,843
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	102,584	50,233
380	SERVICES		
	BARE STEEL	538,939	498,995
	OTHER	144,478,095	133,874,870
	<i>TOTAL ACCOUNT 380</i>	145,017,034	134,373,865
381	METERS	16,866,383	17,414,364
381.1	METERS - AMR	14,760,176	15,387,694
382	METER INSTALLATIONS	13,632,954	14,321,303
383	HOUSE REGULATORS AND INSTALLATIONS	6,193,275	7,551,755
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,370,864	2,813,642
	OTHER EQUIPMENT		
387	GENERAL	80,870	75,217
387.4	COMMUNICATION EQUIPMENT	2,559,928	2,297,595
387.5	GPS EQUIPMENT	1,367,033	1,297,985
	<i>TOTAL ACCOUNT 387</i>	4,007,831	3,670,797
	TOTAL DISTRIBUTION PLANT	551,844,702	486,762,584
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	36,143	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	997,324	1,119,655
391.11	EQUIPMENT	39,485	41,169
391.12	INFORMATION SYSTEMS	3,424,066	3,305,389
	<i>TOTAL ACCOUNT 391</i>	4,460,875	4,466,213
392	TRANSPORTATION EQUIPMENT - TRAILERS	13,601	18,335
394	TOOLS, SHOP AND GARAGE EQUIPMENT	6,885,054	7,112,620
395	LABORATORY EQUIPMENT	79,585	73,171
396	POWER OPERATED EQUIPMENT	824,813	882,539

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2020

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	604,638	696,012
398	MISCELLANEOUS EQUIPMENT	<u>398,111</u>	<u>433,014</u>
	TOTAL GENERAL PLANT	<u>13,302,820</u>	<u>13,731,725</u>
	SUBTOTAL DEPRECIABLE PLANT	569,551,567	504,947,965
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	16,491,630	16,491,630
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	1,983,415	1,983,415
362.1	ENVIRONMENTAL REMEDIATION	(152,362)	(152,362)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	<u>2,436,130</u>	<u>2,436,130</u>
	SUBTOTAL AMORTIZABLE PLANT	<u>20,758,813</u>	<u>20,758,813</u>
NONDEPRECIABLE PLANT			
	TOTAL GAS PLANT	<u>590,541,761</u>	<u>525,938,159</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,804	1,931
351	COMPRESSOR STATION STRUCTURES	2,437,487	2,333,671
WELLS			
352.01	CONSTRUCTION	691,228	738,926
352.02	EQUIPMENT	156,550	168,032
	<i>TOTAL ACCOUNT 352</i>	<u>847,778</u>	<u>906,958</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	193,771	206,932
353	LINES	360,745	389,087
354	COMPRESSOR STATION EQUIPMENT	789,220	830,879
355	MEASURING AND REGULATING EQUIPMENT	96,116	104,477
	TOTAL UNDERGROUND STORAGE PLANT	<u>4,726,921</u>	<u>4,773,935</u>
DISTRIBUTION PLANT			
LAND AND LAND RIGHTS			
374.4	LAND RIGHTS	890,252	800,965
374.5	RIGHTS OF WAY	1,680,799	1,797,713
	<i>TOTAL ACCOUNT 374</i>	<u>2,571,051</u>	<u>2,598,678</u>
STRUCTURES AND IMPROVEMENTS			
375.34	MEASURING AND REGULATING	1,367,898	1,520,387
375.6	INDUSTRIAL MEASURING AND REGULATING	59,190	75,554
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	3,154,594	3,275,292
	OTHER BUILDINGS	905,870	941,428
	<i>TOTAL ACCOUNT 375.70</i>	<u>4,060,464</u>	<u>4,216,720</u>
375.8	COMMUNICATION	7,787	8,284
	<i>TOTAL ACCOUNT 375</i>	<u>5,495,339</u>	<u>5,820,945</u>
376	MAINS		
	CAST IRON	84,816	70,570
	BARE STEEL	39,167,294	32,588,544
	OTHER	312,917,088	260,357,842
	<i>TOTAL ACCOUNT 376</i>	<u>352,169,198</u>	<u>293,016,956</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	20,923,595	18,097,936
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	104,537	76,653
380	SERVICES		
	BARE STEEL	316,740	291,945
	OTHER	<u>159,327,309</u>	<u>146,854,907</u>
	<i>TOTAL ACCOUNT 380</i>	159,644,049	147,146,852
381	METERS	17,613,144	18,260,775
381.1	METERS - AMR	16,071,542	17,059,095
382	METER INSTALLATIONS	14,321,711	14,988,375
383	HOUSE REGULATORS AND INSTALLATIONS	6,576,351	7,900,693
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,594,228	3,206,871
	OTHER EQUIPMENT		
387	GENERAL	83,357	80,978
387.4	COMMUNICATION EQUIPMENT	3,012,888	2,856,147
387.5	GPS EQUIPMENT	<u>1,542,609</u>	<u>1,560,554</u>
	<i>TOTAL ACCOUNT 387</i>	4,638,854	4,497,679
	TOTAL DISTRIBUTION PLANT	603,723,599	532,671,508
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	36,756	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	852,619	947,386
391.11	EQUIPMENT	46,079	47,519
391.12	INFORMATION SYSTEMS	<u>1,540,892</u>	<u>1,387,760</u>
	<i>TOTAL ACCOUNT 391</i>	2,439,590	2,382,665
392	TRANSPORTATION EQUIPMENT - TRAILERS	15,451	15,961
394	TOOLS, SHOP AND GARAGE EQUIPMENT	6,954,211	7,099,231
395	LABORATORY EQUIPMENT	91,006	84,973
396	POWER OPERATED EQUIPMENT	838,376	864,040

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021

	<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2) \$	<u>BOOK RESERVE</u> (3) \$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	603,022	587,065
398	MISCELLANEOUS EQUIPMENT	<u>440,544</u>	<u>469,273</u>
	TOTAL GENERAL PLANT	<u>11,418,956</u>	<u>11,553,029</u>
	SUBTOTAL DEPRECIABLE PLANT	619,869,476	548,998,472
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	16,976,877	16,976,877
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	5,132,410	5,132,410
362.1	ENVIRONMENTAL REMEDIATION	(92,964)	(92,964)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	<u>3,266,822</u>	<u>3,266,822</u>
	SUBTOTAL AMORTIZABLE PLANT	25,283,145	25,283,145
	NONDEPRECIABLE PLANT	<u>231,422</u>	<u>231,422</u>
	TOTAL GAS PLANT	<u><u>645,384,043</u></u>	<u><u>574,513,039</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

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

Response:

- a. Please refer to pages V-4 through V-6 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No.1.

Please refer to pages I-3 through I-5 of Columbia's Fully Projected Future Test Year depreciation study included in Exhibit No. 9, Schedule No. 1, Attachment B.
- b. Please refer to Pages 2 through 7 of this response.
 - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109, Schedule No. 1, Attachment A.

The estimated survivor curves used in this filing are equivalent to those used in the most recent Service Life Study, filed as of November 30, 2020.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>DEPRECIABLE GROUP</u>		<u>SURVIVOR CURVE</u>	<u>ORIGINAL COST AS OF NOVEMBER 30, 2018</u>	<u>BOOK RESERVE</u>	<u>FUTURE BOOK ACCRUALS</u>	<u>CALCULATED ANNUAL ACCRUAL AMOUNT</u>	<u>RATE (7)=(6)/(3)</u>	<u>COMPOSITE REMAINING LIFE (8)=(5)/(6)</u>
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,287,122.58	1,569,157	1,717,966	263,391	8.01	6.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	2	-	8.0
352.02	EQUIPMENT	50-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	2		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	1	-	6.6
353	LINES	50-S1.5 *	399,542.52	399,543	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	864,751.66	721,621	143,131	22,027	2.55	6.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,832,579.94	3,971,459	1,861,123	285,421	4.89	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	2,882,928.38	687,983	2,194,945	48,393	1.68	45.4
374.5	RIGHTS OF WAY	80-S4	3,239,641.11	1,682,111	1,557,530	35,486	1.10	43.9
	TOTAL ACCOUNT 374		6,122,569.49	2,370,094	3,752,475	83,879	1.37	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,670,124.39	1,248,218	4,421,906	130,413	2.30	33.9
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	87,669.84	75,358	12,312	561	0.64	21.9
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	5,582,021.55	2,033,263	3,548,758	169,805	3.04	20.9
	OTHER BUILDINGS	35-R2	3,039,561.24	845,386	2,194,175	95,590	3.14	23.0
	TOTAL ACCOUNT 375.7		8,621,582.79	2,878,649	5,742,933	265,395	3.08	21.6
375.8	COMMUNICATION	45-R3	16,515.17	7,198	9,317	371	2.25	25.1
	TOTAL ACCOUNT 375		14,395,892.19	4,209,423	10,186,468	396,740	2.76	
376	MAINS							
	CAST IRON	71-R1 *	343,949.20	303,432	40,517	6,409	1.86	6.3
	BARE STEEL	71-R1 *	59,509,949.96	55,523,356	3,986,594	359,478	0.60	11.1
	OTHER	71-R1	1,528,432,141.86	176,305,558	1,352,126,584	33,548,738	2.19	40.3
	TOTAL ACCOUNT 376		1,588,286,041.02	232,132,346	1,356,153,695	33,914,625	2.14	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2018	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	80,847,166.76	9,954,585	70,892,582	3,545,089	4.38	20.0
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	140,227.51	100,009	40,219	3,790	2.70	10.6
380	SERVICES							
	BARE STEEL	50-R0.5 *	750,358.11	607,028	143,330	16,195	2.16	8.9
	OTHER	50-R0.5	530,624,172.45	123,213,443	407,410,729	15,411,057	2.90	26.4
	TOTAL ACCOUNT 380		531,374,530.56	123,820,471	407,554,059	15,427,252	2.90	
381	METERS	44-S1	38,642,926.60	16,573,233	22,069,694	920,673	2.38	24.0
381.1	METERS - AMR	15-S2.5	24,110,646.03	12,001,395	12,109,251	1,682,187	6.98	7.2
382	METER INSTALLATIONS	55-R3	40,392,815.54	12,964,052	27,428,764	766,598	1.90	35.8
383	HOUSE REGULATORS	45-S2	12,601,762.36	4,091,972	8,509,790	279,384	2.22	30.5
384	HOUSE REGULATOR INSTALLATIONS	45-S2	3,864,772.07	3,071,294	793,478	38,049	0.98	20.9
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	8,162,002.27	2,818,868	5,343,134	389,224	4.77	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	79,693	57,005	3,421	2.50	16.7
387.4	COMMUNICATION EQUIPMENT	25-R2	8,228,023.58	1,506,428	6,721,596	414,671	5.04	16.2
387.5	GPS EQUIPMENT	10-S3	2,053,366.00	773,743	1,279,623	254,398	12.39	5.0
	TOTAL ACCOUNT 387		10,418,087.72	2,359,864	8,058,224	672,490	6.46	
	TOTAL DISTRIBUTION PLANT		2,359,359,440.12	426,467,606	1,932,891,833	58,119,980	2.46	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	120,070.46	87,332	32,738	1,852	1.54	17.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,943,535.02	1,420,052	1,523,483	98,265	3.34	15.5
391.11	EQUIPMENT	15-SQ	91,303.67	29,040	62,264	5,905	6.47	10.5
391.12	INFORMATION SYSTEMS	5-SQ	4,371,161.06	2,102,160	2,269,001	928,139	21.23	2.4
	TOTAL ACCOUNT 391		7,405,999.75	3,551,252	3,854,748	1,032,309	13.94	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	59,454.85	38,313	21,142	6,491	10.92	3.3
393	STORES EQUIPMENT	20-SQ	13,435.25	13,435	0	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	16,851,173.80	6,682,101	10,169,073	616,460	3.66	16.5
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	136	0.01	1.6
	TOTAL ACCOUNT 394		18,804,671.64	8,635,387	10,169,285	616,596	3.28	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
		AS OF NOVEMBER 30, 2018 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)		
395	LABORATORY EQUIPMENT	20-SQ	273,740.05	51,471	222,269	14,032	5.13	15.8
396	POWER OPERATED EQUIPMENT	13-L2	1,036,104.04	1,022,613	13,491	2,702	0.26	5.0
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,722,164.90	772,129	1,950,036	212,153	7.79	9.2
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,228,215.67	330,994	897,222	82,770	6.74	10.8
TOTAL GENERAL PLANT			31,663,856.61	14,502,926	17,160,931	1,968,905	6.22	
SUBTOTAL DEPRECIABLE PLANT			2,396,855,876.67	444,941,991	1,951,913,887	60,374,306	2.52	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		33,925,351.78	12,805,243	21,120,109	3,350,293	**	
362.1	ENVIRONMENTAL REMEDIATION			(190,733)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,102.49	179,509				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		4,087,034.78	1,149,715	2,937,320	217,731	**	
SUBTOTAL AMORTIZABLE PLANT			38,489,489.05	13,943,734	24,057,429	3,568,024		
NONDEPRECIABLE PLANT			172,413.08					
TOTAL GAS PLANT			2,435,517,778.80	458,885,725	1,975,971,316	63,942,330		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2019 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,287,122.58	1,854,407	1,432,716	262,855	8.00	5.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	3	-	5.3
352.02	EQUIPMENT	50-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	3		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	2	-	5.5
353	LINES	50-S1.5 *	399,542.52	399,543	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	864,751.66	745,510	119,242	21,926	2.54	5.4
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,832,579.94	4,280,598	1,551,984	284,786	4.88	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,128,086.38	718,506	2,409,580	52,833	1.69	45.6
374.5	RIGHTS OF WAY	80-S4	3,239,641.11	1,723,948	1,515,693	35,299	1.09	42.9
	TOTAL ACCOUNT 374		6,367,727.49	2,442,454	3,925,273	88,132	1.38	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,625,780.39	1,349,381	4,276,399	125,008	2.22	34.2
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	87,669.84	75,984	11,686	545	0.62	21.4
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	6,190,378.55	2,213,757	3,976,621	201,022	3.25	19.8
	OTHER BUILDINGS	35-R2	3,521,929.24	930,739	2,591,190	112,855	3.20	23.0
	TOTAL ACCOUNT 375.7		9,712,307.79	3,144,496	6,567,811	313,877	3.23	20.9
375.8	COMMUNICATION	45-R3	16,515.17	7,601	8,914	365	2.21	24.4
	TOTAL ACCOUNT 375		15,442,273.19	4,577,462	10,864,810	439,795	2.85	
376	MAINS							
	CAST IRON	71-R1 *	274,963.20	237,129	37,834	6,932	2.52	5.5
	BARE STEEL	71-R1 *	50,187,511.96	46,077,207	4,110,305	404,607	0.81	10.2
	OTHER	71-R1	1,754,983,020.86	202,982,674	1,552,000,347	38,576,309	2.20	40.2
	TOTAL ACCOUNT 376		1,805,445,496.02	249,297,010	1,556,148,486	38,987,848	2.16	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2019 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	91,291,941.76	13,213,122	78,078,820	3,615,210	3.96	21.6
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	140,227.51	104,131	36,097	3,534	2.52	10.2
380	SERVICES							
	BARE STEEL	50-R0.5 *	570,868.11	466,130	104,738	12,384	2.17	8.5
	OTHER	50-R0.5	<u>591,846,194.45</u>	<u>135,201,627</u>	<u>456,644,567</u>	<u>17,282,618</u>	2.92	26.4
	<i>TOTAL ACCOUNT 380</i>		592,417,062.56	135,667,757	456,749,305	17,295,002	2.92	
381	METERS	44-S1	39,768,797.60	17,411,447	22,357,351	937,707	2.36	23.8
381.1	METERS - AMR	15-S2.5	24,332,583.03	13,831,919	10,500,664	1,604,131	6.59	6.5
382	METER INSTALLATIONS	55-R3	43,214,949.54	13,549,487	29,665,463	825,547	1.91	35.9
383	HOUSE REGULATORS	45-S2	13,305,975.36	4,334,095	8,971,880	298,012	2.24	30.1
384	HOUSE REGULATOR INSTALLATIONS	45-S2	3,864,772.07	3,112,325	752,447	37,255	0.96	20.2
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	9,569,200.27	3,162,340	6,406,860	449,389	4.70	14.3
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	83,395	53,303	3,159	2.31	16.9
387.4	COMMUNICATION EQUIPMENT	25-R2	8,228,023.58	1,956,608	6,271,416	392,849	4.77	16.0
387.5	GPS EQUIPMENT	10-S3	<u>2,053,366.00</u>	<u>1,049,356</u>	<u>1,004,010</u>	<u>241,930</u>	11.78	4.2
	<i>TOTAL ACCOUNT 387</i>		<u>10,418,087.72</u>	<u>3,089,359</u>	<u>7,328,729</u>	<u>637,938</u>	6.12	
	TOTAL DISTRIBUTION PLANT		2,655,579,094.12	463,792,908	2,191,786,185	65,219,500	2.46	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	120,070.46	89,335	30,735	1,795	1.49	17.1
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,386,914.44	953,264	1,433,650	100,681	4.22	14.2
391.11	EQUIPMENT	15-SQ	91,303.67	35,440	55,864	5,904	6.47	9.5
391.12	INFORMATION SYSTEMS	5-SQ	<u>3,691,719.80</u>	<u>2,358,538</u>	<u>1,333,182</u>	<u>767,778</u>	20.80	1.7
	<i>TOTAL ACCOUNT 391</i>		6,169,937.91	3,347,242	2,822,696	874,363	14.17	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	4,950	20,667	2,639	10.30	7.8
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	17,273,635.60	6,380,375	10,893,261	672,366	3.89	16.2
394.12	CNG FACILITIES	12-S1.5	<u>1,953,497.84</u>	<u>1,953,498</u>	<u>0</u>	<u>0</u>	-	-
	<i>TOTAL ACCOUNT 394</i>		19,227,133.44	8,333,873	10,893,261	672,366	3.50	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE	
		AS OF DECEMBER 31, 2019 (3)	RESERVE (4)	BOOK ACCRUALS (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)	
395	LABORATORY EQUIPMENT	20-SQ	269,029.81	61,722	207,308	14,006	5.21	14.8
396	POWER OPERATED EQUIPMENT	13-L2	1,036,104.04	988,719	47,385	12,753	1.23	3.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	4,307,095.90	889,259	3,417,837	297,034	6.90	11.5
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,212,198.93	404,287	807,912	81,314	6.71	9.9
TOTAL GENERAL PLANT			32,367,187.38	14,119,387	18,247,801	1,956,270	6.04	
SUBTOTAL DEPRECIABLE PLANT			2,693,778,861.44	482,192,893	2,211,585,970	67,460,556	2.50	
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		42,270,983.78	15,661,171	26,609,813	4,872,321	**	
362.1	ENVIRONMENTAL REMEDIATION			(59,461)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,102.49	134,737				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,092,375.78	1,300,385	3,791,991	224,318	**	
SUBTOTAL AMORTIZABLE PLANT			47,840,462.05	17,036,832	30,401,804	5,096,639		
NONDEPRECIABLE PLANT			172,413.08					
TOTAL GAS PLANT			2,741,791,736.57	499,229,725	2,241,987,774	72,557,195		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

Please refer to pages VII-3 through VII-6 of Columbia's Future Test Year depreciation study included in Exhibit No.109, Schedule No.1, Attachment A.

Please refer to pages II-3 through II-6 of Columbia's Fully Projected Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response:

Please refer to pages VIII-2 through VIII-4 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment A.

Please refer to pages III-2 through III-4 of Columbia's Fully Projected Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

Please see Exhibit No. 010 Schedule No. 1, pages 2-3 for residential and commercial heating sales by unit Dth.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 010, Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

See Exhibit No. 10, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

See Exhibit No. 10, Schedule No. 4 (38).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

See Exhibit No. 10, Schedule No. 4 (39).

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 IV. RATE STRUCTURE

B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
 - a. The maximum coincident peak day demand.
 - b. The maximum coincident three-day peak day demand.
 - c. The average monthly consumption in Mcf during the primary heating season (November - March).
 - d. The average monthly consumption in Mcf during the non-heating season (April - October).
 - e. The average daily consumption in Mcf for each twelve-month period.

Response:

See Exhibit No. 10, Schedule No. 5 and Exhibit No. 10, Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

See Exhibit No. 010, Schedule No. 6, pages 2-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased manufactured and transported.

Response:

See Exhibit No. 10, Schedule No. 7 (3).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Exhibit No. 10, Schedule No. 7 (14).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.62

Weather Normalization Adjustment

Response:

The forecasted volumes are normalized; therefore, no normalization was applied.

Exhibit No. 110
Schedule No. 9
Page 1 of 1
Witness: M. Bikienga

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2019
53.62

Response:

Please see Exhibit No.103, Schedule No. 3

Exhibit No.110
Schedule No. 10
Page 1 of 1
Witness: M. Bikienga

COLUMBIA GAS OF PENNSYLVANIA. INC.
FUTURE TEST YEAR SALES FORECAST
TWELVE MONTHS ENDING NOVEMBER 30, 2020
53.62

Response:

Please see Exhibit No. 10, Schedule No. 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3.

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 11.

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 11, Exhibit CEN-1, Exhibit CEN-2, and Exhibit CEN-3.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 1, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No. 1, (Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes).

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No. 5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers. Therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2020-3018835

WITNESS: C. E. Notestone

STUDY TYPE: CUSTOMER/DEMAND

FORECASTED TEST YEAR: DECEMBER 31, 2021

111, SCHEDULE 1

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-22	CUSTOMER CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
23-30	CUSTOMER CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 1 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		673,206,904	492,315,933	58,303,248	66,104,071	31,280,980	19,530,575	769,015	4,903,083
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		199,414,378	165,866,884	14,078,921	8,785,572	4,347,085	3,095,105	16,768	3,224,042
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	77,632,412	8,150,496	5,769,807	2,874,296	2,032,673	29,146	2,343,959
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>3,069,198</u>	<u>315,850</u>	<u>201,069</u>	<u>97,479</u>	<u>69,461</u>	<u>272</u>	<u>76,074</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		441,011,546	348,331,213	38,377,993	32,149,550	11,048,494	5,197,239	262,981	5,644,076
7	OPERATING INCOME BEFORE TAXES		232,195,358	143,984,720	19,925,255	33,954,520	20,232,486	14,333,336	506,034	(740,993)
8	INCOME TAXES		40,818,965	23,837,884	3,530,086	6,773,201	4,100,219	2,911,168	103,769	(437,362)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(200,887)</u>	<u>(21,293)</u>	<u>(15,569)</u>	<u>(7,759)</u>	<u>(5,475)</u>	<u>(57)</u>	<u>(6,376)</u>
10	NET INCOME TAXES		40,561,550	23,636,998	3,508,793	6,757,633	4,092,460	2,905,693	103,712	(443,739)
11	OPERATING INCOME		191,633,808	120,347,722	16,416,463	27,196,887	16,140,026	11,427,643	402,322	(297,255)
12	RATE BASE [PAGE 10]		2,401,427,019	1,868,575,092	197,728,098	148,737,903	73,768,688	51,614,826	494,255	60,508,156
13	RATE OF RETURN EARNED ON RATE BASE		7.980%	6.441%	8.303%	18.285%	21.879%	22.140%	81.400%	-0.491%
14	UNITIZED RETURN		1.00	0.81	1.04	2.29	2.74	2.77	10.20	(0.06)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 2 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		572,769,575	419,776,113	49,915,129	56,451,064	25,614,810	15,356,388	768,756	4,887,314
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		198,274,043	165,043,289	13,983,685	8,675,975	4,282,753	3,047,713	16,765	3,223,863
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	77,632,412	8,150,496	5,769,807	2,874,296	2,032,673	29,146	2,343,959
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>3,069,198</u>	<u>315,850</u>	<u>201,069</u>	<u>97,479</u>	<u>69,461</u>	<u>272</u>	<u>76,074</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		439,871,211	347,507,618	38,282,757	32,039,953	10,984,162	5,149,847	262,978	5,643,897
7	OPERATING INCOME BEFORE TAXES		132,898,364	72,268,496	11,632,372	24,411,111	14,630,648	10,206,541	505,778	(756,582)
8	INCOME TAXES [PAGE 11]		16,511,959	6,282,402	1,500,063	4,437,061	2,728,940	1,900,966	103,706	(441,178)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(200,887)</u>	<u>(21,293)</u>	<u>(15,569)</u>	<u>(7,759)</u>	<u>(5,475)</u>	<u>(57)</u>	<u>(6,376)</u>
10	NET INCOME TAXES		16,254,544	6,081,515	1,478,770	4,421,492	2,721,181	1,895,491	103,649	(447,555)
11	OPERATING INCOME		116,643,820	66,186,981	10,153,602	19,989,619	11,909,467	8,311,050	402,129	(309,028)
12	RATE BASE [PAGE 10]		2,401,427,019	1,868,575,092	197,728,098	148,737,903	73,768,688	51,614,826	494,255	60,508,156
13	RATE OF RETURN EARNED ON RATE BASE		4.857%	3.542%	5.135%	13.439%	16.144%	16.102%	81.361%	-0.511%
14	UNITIZED RETURN		1.00	0.73	1.06	2.77	3.32	3.32	16.75	(0.11)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE												111, SCHEDULE 1
CUSTOMER/DEMAND												PAGE 3 OF 30
												WITNESS: C. E. Notestone
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				\$	\$	\$	\$	\$	\$	\$	\$	
1	301-305	INTANGIBLE PLANT	11	56,380,150	44,003,580	4,660,383	3,404,234	1,700,425	1,200,897	11,276	1,399,355	
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0	
3	350-362	UNDERGROUND STORAGE PLANT	25	5,802,680	4,281,392	675,780	704,503	132,417	0	8,588	0	
DISTRIBUTION PLANT												
4	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,316	1,829	1,615	856	610	0	718	
5	374.20	LAND - OTHER DISTRIBUTION	20	3,361,100	2,499,112	280,114	247,377	131,117	93,405	0	109,975	
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	70,905	7,947	7,019	3,720	2,650	0	3,120	
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	3,607,611	2,682,403	300,658	265,520	140,733	100,256	0	118,041	
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0	
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	1	0	0	0	
10	374.50	RIGHTS OF WAY	20	3,233,171	2,403,992	269,453	237,961	126,126	89,850	0	105,789	
11	374.50	DIRECT - RIGHTS OF WAY	20	0	0	0	0	0	0	0	0	
12	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,224	586	517	274	195	0	230	
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	2,983	334	295	157	112	0	131	
14	375.40	M & R STRUCTURES - REGULATING	20	6,049,443	4,498,002	504,161	445,239	235,989	168,114	0	197,938	
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	24,324	2,802	
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,625	12,703	26,811	26,565	0	18,524	
17	375.70	M & R STRUCTURES - OTHER	11	32,638,171	25,473,440	2,697,871	1,970,693	984,367	695,193	6,528	810,079	
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,836,888	5,336,054	565,137	412,811	206,201	145,626	1,367	169,692	
19	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,280	1,376	1,216	644	459	0	540	
20	376.00	MAINS	20	2,107,537,372	1,567,038,338	175,642,165	155,114,751	82,215,033	58,568,464	0	68,958,623	
21	376.00	DIRECT - MAINS - MDS	20	146,567	0	0	0	0	0	75,535	71,032	
22	376.08	MAINS-CSL REPLACEMENTS	20	23,574,504	17,528,587	1,964,699	1,735,084	919,641	655,136	0	771,358	
23	376.30	MAINS-BARE STEEL	20	46,138,201	34,305,598	3,845,158	3,395,772	1,799,851	1,282,181	0	1,509,642	
24	376.30	DIRECT - MAINS-BARE STEEL	20	80,803	0	0	0	0	0	80,803	0	
25	376.80	MAINS-CAST IRON	20	90,193	67,062	7,517	6,638	3,518	2,507	0	2,951	
26	378.10	M & R EQUIP - GENERAL	20	1,447,592	1,076,343	120,642	106,543	56,471	40,229	0	47,365	
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	141,017,786	104,852,365	11,752,422	10,378,909	5,501,104	3,918,884	0	4,614,102	
28	378.20	DIRECT - M & R EQUIP-GEN-REG	20	678,970	0	0	0	0	0	0	678,970	
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	454,917	338,249	37,913	33,482	17,746	12,642	0	14,885	
30	379.10	M & R EQUIP - CITY GATE	20	136,417	101,431	11,369	10,040	5,322	3,791	0	4,464	
31	379.11	M & R EQUIP - EXCHANGE GAS	20	(450)	(335)	(38)	(33)	(18)	(13)	0	(15)	
32	380.00	SERVICES	15	733,594,002	667,658,573	52,980,159	10,644,449	1,555,219	403,477	0	352,125	
33	380.00	DIRECT - SERVICES	15	1,966	0	0	0	0	0	561	1,405	
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
35	381.00	METERS	16	41,437,254	31,351,841	6,063,928	3,576,035	341,029	78,731	2,486	23,205	
36	381.10	AUTOMATIC METER READING	16	24,576,594	18,594,897	3,596,539	2,120,960	202,265	46,696	1,475	13,763	
37	381.10	AUTOMATIC METER READING - OTHER	26	417,168	0	0	0	343,880	49,326	3,525	20,437	
38	382.00	METER INSTALLATIONS	16	44,245,933	33,476,916	6,474,950	3,818,424	364,144	84,067	2,655	24,778	
39	383.00	HOUSE REGULATORS	21	14,221,040	12,954,941	1,002,868	233,225	24,745	3,555	284	1,422	
40	384.00	HOUSE REG INSTALLATIONS	21	3,521,874	3,208,322	248,363	57,759	6,128	881	70	352	
41	385.00	IND M&R EQUIPMENT	17	7,823,841	0	147,479	1,152,608	2,432,667	2,410,369	0	1,680,717	
42	385.00	DIRECT - IND M&R EQUIPMENT	17	518,894	0	0	0	0	0	451,596	67,297	
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,044,295	0	19,685	153,846	324,703	321,726	0	224,335	
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,181	1,608	1,174	587	414	4	483	
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	91,510	9,692	7,079	3,536	2,497	23	2,910	
46	387.42	OTHER EQUIP RADIO	11	119,609	93,353	9,887	7,222	3,607	2,548	24	2,969	
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	486,967	51,574	37,673	18,818	13,290	125	15,486	
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	9,713,216	7,580,971	802,894	586,484	292,951	206,892	1,943	241,082	
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	69,585	0	0	0	0	0	69,585	0	
50	387.50	GPS EQUIPMENT	11	2,201,372	1,718,127	181,965	132,919	66,393	46,889	440	54,638	
51		TOTAL DISTRIBUTION PLANT		3,261,554,757	2,545,539,956	269,604,531	196,914,010	98,356,334	69,478,211	723,354	80,938,362	
52	389-398	GENERAL PLANT	11	27,309,455	21,314,483	2,257,400	1,648,945	823,653	581,691	5,462	677,821	
53		TOTAL GROSS PLANT		3,351,047,043	2,615,139,411	277,198,093	202,671,691	101,012,830	71,260,800	748,680	83,015,538	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE												111, SCHEDULE 1
CUSTOMER/DEMAND												PAGE 4 OF 30
												WITNESS: C. E. Notestone
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)	
				\$	\$	\$	\$	\$	\$	\$	\$	
1	301-305	INTANGIBLE PLANT	11	22,109,287	17,255,856	1,827,554	1,334,959	666,816	470,928	4,422	548,753	
2	301-305	INTANGIBLE PLANT - EC 350 NETWORK ONLY	26	0	0	0	0	0	0	0	0	
3	350-362	UNDERGROUND STORAGE PLANT	25	4,680,971	3,453,781	545,146	568,317	106,820	0	6,928	0	
DISTRIBUTION PLANT												
4	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0	
5	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0	
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0	
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	800,965	595,550	66,752	58,951	31,246	22,259	0	26,208	
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0	
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0	
10	374.50	RIGHTS OF WAY	20	2,029,135	1,508,743	169,108	149,344	79,157	56,390	0	66,393	
11	374.50	DIRECT - RIGHTS OF WAY	20	0	0	0	0	0	0	0	0	
12	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0	
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0	
14	375.40	M & R STRUCTURES - REGULATING	20	1,516,173	1,127,335	126,358	111,590	59,146	42,134	0	49,609	
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	4,214	0	0	0	0	0	3,896	318	
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	75,554	0	1,424	11,131	23,492	23,277	0	16,231	
17	375.70	M & R STRUCTURES - OTHER	11	4,216,720	3,291,066	348,554	254,606	127,176	89,816	843	104,659	
18	375.71	M & R STRUCTURES - OTHER LEASED	11	3,266,822	2,549,689	270,036	197,251	98,527	69,583	653	81,083	
19	375.80	M & R STRUCTURES - COMMUNICATION	20	8,284	6,159	690	610	323	230	0	271	
20	376.00	MAINS	20	260,313,078	193,553,186	21,694,492	19,159,043	10,154,813	7,234,100	0	8,517,444	
21	376.00	DIRECT - MAINS - MDS	20	44,764	0	0	0	0	0	27,013	17,751	
22	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0	
23	376.30	MAINS-BARE STEEL	20	32,507,741	24,170,806	2,709,195	2,392,570	1,268,127	903,390	0	1,063,653	
24	376.30	DIRECT - MAINS-BARE STEEL	20	80,803	0	0	0	0	0	80,803	0	
25	376.80	MAINS-CAST IRON	20	70,570	52,472	5,881	5,194	2,753	1,961	0	2,309	
26	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0	
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	18,026,278	13,403,259	1,502,310	1,326,734	703,205	500,950	0	589,820	
28	378.20	DIRECT - M & R EQUIP-GEN-REG	20	71,658	0	0	0	0	0	0	71,658	
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0	
30	379.10	M & R EQUIP - CITY GATE	20	76,653	56,995	6,388	5,642	2,990	2,130	0	2,508	
31	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0	
32	380.00	SERVICES	15	147,145,149	133,919,743	10,626,823	2,135,076	311,948	80,930	0	70,630	
33	380.00	DIRECT - SERVICES	15	1,703	0	0	0	0	0	446	1,256	
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
35	381.00	METERS	16	18,260,775	13,816,285	2,672,282	1,575,905	150,286	34,696	1,096	10,226	
36	381.10	AUTOMATIC METER READING	16	17,046,420	12,897,492	2,494,573	1,471,106	140,292	32,388	1,023	9,546	
37	381.10	AUTOMATIC METER READING - OTHER	26	0	12,675	0	0	10,448	1,499	107	621	
38	382.00	METER INSTALLATIONS	16	14,988,375	11,340,354	2,193,399	1,293,497	123,354	28,478	899	8,394	
39	383.00	HOUSE REGULATORS	21	7,900,693	7,197,294	557,157	129,571	13,747	1,975	158	790	
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0	
41	385.00	IND M&R EQUIPMENT	17	3,112,158	(0)	58,664	458,483	967,663	958,794	0	668,554	
42	385.00	DIRECT - IND M&R EQUIPMENT	17	94,713	0	0	0	0	0	72,188	22,525	
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0	
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0	
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0	
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0	
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0	
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,923,580	2,281,795	241,663	176,526	88,175	62,272	585	72,563	
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	13,545	0	0	0	0	0	13,545	0	
50	387.50	GPS EQUIPMENT	11	1,560,564	1,217,981	128,985	94,226	47,066	33,240	312	38,733	
51		TOTAL DISTRIBUTION PLANT		536,169,752	422,986,204	45,874,745	31,007,055	14,403,936	10,180,492	203,568	11,513,762	
52	389-398	GENERAL PLANT	11	11,553,029	9,016,908	954,973	697,572	348,439	246,080	2,311	286,746	
53		TOTAL DEPRECIATION RESERVE		574,513,039	452,712,729	49,202,418	33,607,902	15,526,011	10,897,500	217,228	12,349,251	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND												111, SCHEDULE 1 PAGE 5 OF 30 WITNESS: C. E. Notestone
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	301-305	INTANGIBLE PLANT	11	9,291,209	7,251,603	768,011	561,003	280,223	197,903	1,858	230,608	
2	301-305	INTANGIBLE PLANT - C&I NETWORK ONLY	26	0	0	0	0	0	0	0	0	
3	350-362	UNDERGROUND STORAGE PLANT	25	288,576	212,920	33,608	35,036	6,585	0	427	0	
DISTRIBUTION PLANT												
4	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0	
5	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0	
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0	
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	63,173	46,972	5,265	4,650	2,464	1,756	0	2,067	
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0	
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0	
10	374.50	RIGHTS OF WAY	20	34,841	25,906	2,904	2,564	1,359	968	0	1,140	
11	374.50	DIRECT - RIGHTS OF WAY	20	0	0	0	0	0	0	0	0	
12	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0	
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0	
14	375.40	M & R STRUCTURES - REGULATING	20	132,830	98,765	11,070	9,776	5,182	3,691	0	4,346	
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	578	0	0	0	0	0	518	60	
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	517	(0)	10	76	161	159	0	111	
17	375.70	M & R STRUCTURES - OTHER	11	976,132	761,852	80,687	58,939	29,440	20,792	195	24,228	
18	375.71	M & R STRUCTURES - OTHER LEASED	11	1,070,494	835,499	88,487	64,636	32,286	22,802	214	26,570	
19	375.80	M & R STRUCTURES - COMMUNICATION	20	358	266	30	26	14	10	0	12	
20	376.00	MAINS	20	46,161,097	34,322,622	3,847,066	3,397,457	1,800,744	1,282,817	0	1,510,391	
21	376.00	DIRECT - MAINS - MDS	20	2,784	0	0	0	0	0	1,435	1,349	
22	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0	
23	376.30	MAINS-BARE STEEL	20	1,621,918	1,205,961	135,171	119,373	63,271	45,073	0	53,069	
24	376.30	DIRECT - MAINS-BARE STEEL	20	0	0	0	0	0	0	0	0	
25	376.80	MAINS-CAST IRON	20	5,180	3,852	432	381	202	144	0	170	
26	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0	
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	5,951,387	4,425,084	495,989	438,022	232,164	165,389	0	194,729	
28	378.20	DIRECT - M & R EQUIP-GEN-REG	20	22,509	0	0	0	0	0	0	22,509	
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0	
30	379.10	M & R EQUIP - CITY GATE	20	6,520	4,848	543	480	254	181	0	213	
31	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0	
32	380.00	SERVICES	15	22,417,555	20,402,665	1,618,996	325,279	47,525	12,330	0	10,760	
33	380.00	DIRECT - SERVICES	15	50	0	0	0	0	0	14	36	
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
35	381.00	METERS	16	976,293	738,673	142,871	84,254	8,035	1,855	59	547	
36	381.10	AUTOMATIC METER READING	16	1,400,639	1,059,738	204,970	120,875	11,527	2,661	84	784	
37	381.10	AUTOMATIC METER READING - OTHER	26	16,687	0	0	0	13,755	1,973	141	818	
38	382.00	METER INSTALLATIONS	16	837,632	633,761	122,579	72,288	6,894	1,592	50	469	
39	383.00	HOUSE REGULATORS	21	353,067	321,633	24,898	5,790	614	88	7	35	
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0	
41	385.00	IND M&R EQUIPMENT	17	410,282	0	7,734	60,443	127,569	126,400	0	88,137	
42	385.00	DIRECT - IND M&R EQUIPMENT	17	22,364	0	0	0	0	0	19,464	2,901	
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0	
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0	
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0	
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0	
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0	
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	488,853	381,540	40,409	29,517	14,744	10,413	98	12,133	
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	3,326	0	0	0	0	0	3,326	0	
50	387.50	GPS EQUIPMENT	11	<u>208,185</u>	<u>162,484</u>	<u>17,209</u>	<u>12,570</u>	<u>6,279</u>	<u>4,434</u>	<u>42</u>	<u>5,167</u>	
51		TOTAL DISTRIBUTION PLANT		83,185,251	65,432,129	6,847,317	4,807,397	2,404,484	1,705,527	25,647	1,962,750	
53	389-398	GENERAL PLANT	11	<u>1,383,686</u>	<u>1,079,939</u>	<u>114,376</u>	<u>83,547</u>	<u>41,732</u>	<u>29,473</u>	<u>277</u>	<u>34,343</u>	
54		NET DEPRECIATION & AMORTIZATION EXPENSE		94,148,722	73,976,591	7,763,311	5,486,983	2,733,024	1,932,902	28,209	2,227,701	
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	<u>4,684,067</u>	<u>3,655,821</u>	<u>387,185</u>	<u>282,824</u>	<u>141,272</u>	<u>99,771</u>	<u>937</u>	<u>116,259</u>	
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		<u>98,832,789</u>	<u>77,632,412</u>	<u>8,150,496</u>	<u>5,769,807</u>	<u>2,874,296</u>	<u>2,032,673</u>	<u>29,146</u>	<u>2,343,959</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 6 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		337,954,583	281,185,282	30,176,738	22,557,156	4,015,126	0	20,281	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		20,222,812	20,222,812	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
6		GAS PROCUREMENT REVENUE		370,384	273,502	42,008	43,945	10,929	0	0	0
7		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
8		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
9		TOTAL SALES REVENUE		486,060,281	395,855,038	44,583,771	37,628,707	7,755,689	0	237,076	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		166,644,635	80,238,350	12,080,677	25,940,860	23,475,765	19,486,797	530,201	4,891,965
11		USP REVENUE		6,499,947	6,499,947	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		185,481,757	95,174,914	13,579,610	28,342,485	23,475,785	19,486,797	530,201	4,891,965
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,284,660	938,418	112,935	127,772	49,048	43,691	1,734	11,061
18	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
19	493.00	RENTS	11	1,213	946	100	73	37	26	0	30
20	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
21		TOTAL MISCELLANEOUS REVENUE		1,664,865	1,285,981	139,867	132,879	49,506	43,778	1,738	11,118
22		TOTAL PROPOSED OPERATING REVENUE		<u>673,206,903</u>	<u>492,315,933</u>	<u>58,303,248</u>	<u>66,104,071</u>	<u>31,280,980</u>	<u>19,530,575</u>	<u>769,015</u>	<u>4,903,083</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		253,876,902	208,613,459	24,044,640	18,019,185	3,179,337	0	20,281	0
24		USP REVENUE		16,626,562	16,626,562	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
27		GAS PROCUREMENT REVENUE		2,523,698	1,863,568	286,230	299,432	74,468	0	0	0
28		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
29		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
30		TOTAL SALES REVENUE		400,539,664	321,277,031	38,695,895	33,346,223	6,983,439	0	237,076	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		153,075,588	83,572,517	9,597,292	20,589,411	18,589,187	15,319,132	530,201	4,877,848
32		USP REVENUE		5,344,052	5,344,052	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		170,756,815	97,353,186	11,096,225	22,991,036	18,589,187	15,319,132	530,201	4,877,848
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,092,890	798,334	96,076	108,699	41,727	37,169	1,475	9,410
39	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
40	493.00	RENTS	11	1,213	946	100	73	37	26	0	30
41	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
42		TOTAL MISCELLANEOUS REVENUE		1,473,095	1,145,896	123,009	113,805	42,184	37,256	1,479	9,466
43		TOTAL CURRENT OPERATING REVENUE		<u>572,769,574</u>	<u>419,776,113</u>	<u>49,915,129</u>	<u>56,451,064</u>	<u>25,614,810</u>	<u>15,356,388</u>	<u>768,756</u>	<u>4,887,314</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 7 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
2	807.00	PURCHASED GAS EXPENSE	4	696,212	509,941	79,340	87,159	18,686	0	1,086	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>370,384</u>	<u>271,288</u>	<u>42,209</u>	<u>46,368</u>	<u>9,941</u>	<u>0</u>	<u>578</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>140,001,572</u>	<u>102,543,947</u>	<u>15,954,275</u>	<u>17,526,629</u>	<u>3,758,261</u>	<u>0</u>	<u>218,459</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	6,870	5,069	800	834	157	0	10	0
8	820.00	M & R	25	64,484	47,578	7,510	7,829	1,472	0	95	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,969	1,453	229	239	45	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,528</u>	<u>5,554</u>	<u>877</u>	<u>914</u>	<u>172</u>	<u>0</u>	<u>11</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		80,851	59,654	9,416	9,816	1,845	0	120	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		<u>80,851</u>	<u>59,654</u>	<u>9,416</u>	<u>9,816</u>	<u>1,845</u>	<u>0</u>	<u>120</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	13,329,528	10,574,848	1,092,355	730,725	370,428	267,257	667	293,250
19	871.00	LOAD DISPATCHING	13	247,415	183,943	20,617	18,207	9,652	6,876	17	8,103
20	874.00	MAINS & SERVICES	14	22,872,949	17,966,015	1,841,959	1,342,642	679,555	478,502	1,144	563,132
21	875.00	M & R - GENERAL	13	791,491	588,442	65,955	58,246	30,876	21,996	55	25,921
22	876.00	M & R - INDUSTRIAL	17	370,307	0	6,980	54,554	115,140	114,084	0	79,549
23	878.00	METERS & HOUSE REGULATORS	23	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
24	879.00	CUSTOMER INSTALLATIONS	15	6,861,543	6,244,828	495,541	99,561	14,547	3,774	0	3,294
25	880.00	OTHER	18	4,660,034	3,696,991	381,890	255,463	129,502	93,434	233	102,521
26	881.00	RENTS	18	<u>69,102</u>	<u>54,821</u>	<u>5,663</u>	<u>3,788</u>	<u>1,920</u>	<u>1,386</u>	<u>4</u>	<u>1,520</u>
27		TOTAL DISTRIBUTION OPERATIONS		51,875,554	41,382,917	4,272,882	2,767,310	1,378,298	992,788	2,333	1,079,027
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,470	127,307	13,151	8,797	4,460	3,217	8	3,530
29	886.00	STRUCTURES AND IMPROVEMENTS	13	86,518	64,323	7,210	6,367	3,375	2,404	6	2,834
30	887.00	MAINS	13	12,915,248	9,601,970	1,076,228	950,433	503,824	358,915	904	422,974
31	889.00	M & R - GENERAL	13	1,052,502	782,493	87,705	77,454	41,058	29,249	74	34,469
32	890.00	M & R - INDUSTRIAL	17	161,769	0	3,049	23,832	50,299	49,838	0	34,751
33	892.00	SERVICES	15	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0	2,501
34	893.00	METERS & HOUSE REGULATORS	23	372,973	289,237	50,497	28,480	3,722	765	30	242
35	894.00	OTHER EQUIPMENT	18	<u>1,067,927</u>	<u>847,229</u>	<u>87,517</u>	<u>58,544</u>	<u>29,678</u>	<u>21,412</u>	<u>53</u>	<u>23,494</u>
36		TOTAL DISTRIBUTION MAINTENANCE		21,028,065	16,454,884	1,701,669	1,229,513	647,462	468,666	1,075	524,797
37		TOTAL DISTRIBUTION		<u>72,903,619</u>	<u>57,837,800</u>	<u>5,974,551</u>	<u>3,996,823</u>	<u>2,025,760</u>	<u>1,461,453</u>	<u>3,408</u>	<u>1,603,824</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

111, SCHEDULE 1
PAGE 10 OF 30
WITNESS: C. E. Notestone

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	101-107	GROSS PLANT [PAGE 3]		3,351,047,043	2,615,139,411	277,198,093	202,671,691	101,012,830	71,260,800	748,680	83,015,538	
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,799,838	441,930	460,714	86,595	0	5,616	0	
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(574,513,039)	(452,712,729)	(49,202,418)	(33,607,902)	(15,526,011)	(10,897,500)	(217,228)	(12,349,251)	
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(120,611)</u>	<u>(19,037)</u>	<u>(19,847)</u>	<u>(3,730)</u>	0	(242)	0	
5		NET PLANT		2,780,165,230	2,165,105,909	228,418,568	169,504,656	85,569,683	60,363,300	536,826	70,666,287	
		<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	1,168,261	911,804	96,568	70,540	35,235	24,884	234	28,996	
7	164.00	GAS STORED UNDERGROUND - FSS	25	33,812,288	24,947,721	3,937,779	4,105,150	771,596	0	50,042	0	
8	165.00	PREPAYMENTS	19	2,248,139	1,819,463	182,347	112,227	53,978	38,151	135	41,838	
9	165.00	CLOUD BASED ASSETS	11	748,422	584,128	61,865	45,190	22,572	15,941	150	18,576	
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0	
11		CASH WORKING CAPITAL - ALL OTHER	19	0	0	0	0	0	0	0	0	
12		TOTAL WORKING CAPITAL		37,977,110	28,263,116	4,278,559	4,333,107	883,381	78,976	50,561	89,410	
		<u>DEFERRED INCOME TAXES</u>										
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,832,454	55,277,647	5,859,261	4,283,947	2,134,890	1,506,606	15,583	1,754,520	
14	282.00	ACCUMULATED DEF INCOME TAX	12	(484,031,957)	(377,738,539)	(40,039,123)	(29,274,253)	(14,588,723)	(10,295,360)	(106,487)	(11,989,472)	
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	(263,690)	0	0	0	(217,365)	(31,179)	(2,228)	(12,918)	
16	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0	
17		TOTAL DEFERRED INCOME TAXES		(413,463,193)	(322,460,892)	(34,179,862)	(24,990,306)	(12,671,198)	(8,819,933)	(93,132)	(10,247,870)	
18	235.00	CUSTOMER DEPOSITS	9	(3,262,194)	(2,340,525)	(790,006)	(110,295)	(13,571)	(7,797)	0	0	
19	252.00	CUSTOMER ADVANCES	20	<u>10,066</u>	<u>7,484</u>	<u>839</u>	<u>741</u>	<u>393</u>	<u>280</u>	0	<u>329</u>	
20		RATE BASE		<u>2,401,427,019</u>	<u>1,868,575,092</u>	<u>197,728,098</u>	<u>148,737,903</u>	<u>73,768,688</u>	<u>51,614,826</u>	<u>494,255</u>	<u>60,508,156</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1

PAGE 11 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
STATE INCOME TAX										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	72,268,496	11,632,372	24,411,111	14,630,648	10,206,541	505,778	(756,582)
2	STATUTORY ADJUSTMENTS	12	(97,053,588)	(75,740,620)	(8,028,273)	(5,869,801)	(2,925,195)	(2,064,330)	(21,352)	(2,404,017)
3	INTEREST ON DEBT		(49,229,254)	(38,305,789)	(4,053,426)	(3,049,127)	(1,512,258)	(1,058,104)	(10,132)	(1,240,417)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(12,956,950)</u>	<u>(10,111,604)</u>	<u>(1,071,799)</u>	<u>(783,636)</u>	<u>(390,523)</u>	<u>(275,594)</u>	<u>(2,851)</u>	<u>(320,944)</u>
5	STATE TAXABLE INCOME		(26,341,428)	(51,889,518)	(1,521,126)	14,708,547	9,802,672	6,808,513	471,444	(4,721,960)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		0	0	0	0	0	0	0	0
7	STATE NET INCOME TAX @ 9.99%		0	0	0	0	0	0	0	0
8	DEFERRED INCOME TAXES	12	<u>42,372</u>	<u>33,067</u>	<u>3,505</u>	<u>2,563</u>	<u>1,277</u>	<u>901</u>	<u>9</u>	<u>1,050</u>
9	STATE INCOME TAX		42,372	33,067	3,505	2,563	1,277	901	9	1,050
FEDERAL INCOME TAX										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	72,268,496	11,632,372	24,411,111	14,630,648	10,206,541	505,778	(756,582)
11	STATE NET INCOME TAX (LINE 7)		0	0	0	0	0	0	0	0
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(146,282,842)</u>	<u>(114,159,130)</u>	<u>(12,100,517)</u>	<u>(8,847,186)</u>	<u>(4,408,965)</u>	<u>(3,111,436)</u>	<u>(32,182)</u>	<u>(3,623,426)</u>
13	FEDERAL TAXABLE INCOME		(13,384,478)	(41,890,634)	(468,145)	15,563,925	10,221,683	7,095,105	473,596	(4,380,008)
14	FEDERAL INCOME TAX @ 21%		(2,810,740)	(8,797,033)	(98,310)	3,268,424	2,146,553	1,489,972	99,455	(919,802)
15	DEFERRED INCOME TAXES	12	22,408,727	17,487,771	1,853,650	1,355,280	675,399	476,634	4,930	555,064
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,119,502)	(2,434,459)	(258,045)	(188,668)	(94,022)	(66,352)	(686)	(77,270)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(8,898)</u>	<u>(6,944)</u>	<u>(736)</u>	<u>(538)</u>	<u>(268)</u>	<u>(189)</u>	<u>(2)</u>	<u>(220)</u>
19	FEDERAL INCOME TAX		16,469,587	6,249,335	1,496,558	4,434,498	2,727,662	1,900,065	103,697	(442,228)
20	STATE NET INCOME TAX (LINE 9)		<u>42,372</u>	<u>33,067</u>	<u>3,505</u>	<u>2,563</u>	<u>1,277</u>	<u>901</u>	<u>9</u>	<u>1,050</u>
21	TOTAL INCOME TAXES		<u>16,511,959</u>	<u>6,282,402</u>	<u>1,500,063</u>	<u>4,437,061</u>	<u>2,728,940</u>	<u>1,900,966</u>	<u>103,706</u>	<u>(441,178)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 12 OF 30
WITNESS: C. E. Notestone**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
1	DESIGN DAY	1	745,154,100	452,900,000	78,086,000	110,100,000	59,807,100	44,261,000	0	47,369,000
2	PERCENT		100.000%	54.423%	10.479%	14.775%	8.026%	5.940%	0.000%	6.357%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,381,506	26,813,932	4,118,413	4,308,373	1,071,488	0	69,300	0
4	PERCENT		100.000%	73.703%	11.320%	11.842%	2.945%	0.000%	0.190%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,995,915	34,645,192	5,698,416	9,417,769	7,547,511	10,687,026	0	10,402,760
6	PERCENT		100.000%	44.190%	7.269%	12.013%	9.627%	13.632%	0.000%	13.269%
7	GAS PURCHASED EXPENSE	4	138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
8	PERCENT		100.000%	73.245%	11.396%	12.519%	2.684%	0.000%	0.156%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.006%	8.508%	12.569%	8.257%	9.427%	0.000%	9.233%
11	AVERAGE NO. OF CUSTOMERS	6	437,964	400,577	31,009	5,815	488	70	5	29
12	PERCENT		100.000%	91.457%	7.080%	1.328%	0.111%	0.016%	0.001%	0.007%
13	DISTRIBUTION UNCOLLECTIBLES	7	8,888,149	8,499,845	192,069	196,234	0	0	0	0
14	PERCENT		100.000%	95.631%	2.161%	2.208%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	38,858,340	0	176,162	1,479,459	19,779,386	16,656,056	767,277	4,863,292
16	PERCENT		100.000%	0.000%	0.403%	3.384%	45.239%	38.096%	1.755%	11.123%
17	CUSTOMER DEPOSITS	9	2,549,243	1,829,028	617,341	86,182	10,594	6,098	0	0
18	PERCENT		100.000%	71.747%	24.217%	3.381%	0.416%	0.239%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,083,559	800,840	95,252	107,773	41,374	36,852	1,468	9,331
20	PERCENT		100.000%	73.048%	8.791%	9.946%	3.818%	3.401%	0.135%	0.861%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,129,574,261	2,504,744,355	265,283,902	193,757,954	96,779,874	68,364,862	643,315	79,641,023
22	PERCENT		100.000%	78.048%	8.266%	6.038%	3.016%	2.130%	0.020%	2.482%
23	GROSS PLANT	12	3,351,047,043	2,615,139,411	277,198,093	202,671,691	101,012,830	71,260,800	748,680	83,015,538
24	PERCENT		100.000%	78.040%	8.272%	6.048%	3.014%	2.127%	0.022%	2.477%
25	MAINS - ACCOUNT 376	13	2,177,567,641	1,618,939,585	181,459,538	160,252,244	84,938,044	60,508,286	156,338	71,313,606
26	PERCENT		100.000%	74.346%	8.333%	7.359%	3.901%	2.779%	0.007%	3.275%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 13 OF 30**

WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	2,839,496,473	2,286,598,158	234,439,697	170,896,693	86,493,263	60,911,763	156,899	71,667,136
28	PERCENT		100.000%	78.547%	8.053%	5.870%	2.971%	2.092%	0.005%	2.462%
29	SERVICES	15	489,404,215	445,631,559	35,361,097	7,104,136	1,036,139	271,284	0	233,807
30	PERCENT		100.000%	91.012%	7.222%	1.451%	0.212%	0.055%	0.000%	0.048%
31	METERS	16	30,759,799	23,286,300	4,503,987	2,656,001	253,254	58,540	1,716	17,350
32	PERCENT		100.000%	75.661%	14.634%	8.630%	0.823%	0.190%	0.006%	0.056%
33	INDUSTRIAL M & R	17	4,491,016	0	107,802	842,649	1,778,440	1,762,125	0	1,228,679
34	PERCENT		100.000%	0.000%	1.885%	14.732%	31.093%	30.808%	0.000%	21.482%
35	OTHER DISTRIBUTION O & M EXPENSES	18	52,437,049	42,536,603	4,393,976	2,939,506	1,489,772	1,074,748	2,444	1,179,509
36	PERCENT		100.000%	79.334%	8.195%	5.482%	2.779%	2.005%	0.005%	2.200%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	84,634,948	69,795,516	6,994,938	4,305,202	2,070,233	1,463,748	5,312	1,604,666
38	PERCENT		100.000%	80.932%	8.111%	4.992%	2.401%	1.697%	0.006%	1.861%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	74.354%	8.334%	7.360%	3.901%	2.779%	0.000%	3.272%
41	HOUSE REGULATORS (GPA 383)	21	3,295,006	3,001,943	232,383	54,053	5,731	836	60	336
42	PERCENT		100.000%	91.097%	7.052%	1.640%	0.174%	0.025%	0.002%	0.010%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.179%	8.421%	9.965%	6.079%	6.103%	0.000%	6.253%
45	METERS	23	128,335,907	99,586,916	17,386,647	9,806,403	1,282,191	263,255	10,496	83,957
46	PERCENT		100.000%	77.549%	13.539%	7.636%	0.998%	0.205%	0.008%	0.065%
47	LABOR	24	29,550,283	24,240,448	2,485,727	1,545,496	745,087	532,029	1,497	575,051
48	PERCENT		100.000%	80.466%	8.251%	5.130%	2.473%	1.766%	0.005%	1.909%
49	SALES AND CHOICE TRANSPORTATION	25	46,955,249	34,645,192	5,468,485	5,700,784	1,071,488	0	69,300	0
50	PERCENT		100.000%	73.783%	11.646%	12.141%	2.282%	0.000%	0.148%	0.000%
51	AUTOMATED METER READING OTHER	26	563	0	0	0	488	70	5	29
52	PERCENT		95.101%	0.000%	0.000%	0.000%	82.432%	11.824%	0.845%	4.899%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 14 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	31,277,393	24,411,380	2,585,389	1,888,529	943,326	666,208	6,255	776,305
2	376.00	MAINS [2]	6	1,056,002,676	965,788,367	74,764,989	14,023,716	1,172,163	168,960	10,560	73,920
3	376.00	DIRECT - MAINS - MDS [2]	Pg 3	73,438	0	0	0	0	0	37,847	35,591
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	11,812,241	10,803,121	836,307	156,867	13,112	1,890	118	827
5	376.30	MAINS-BARE STEEL [2]	6	23,118,007	21,143,036	1,636,755	307,007	25,661	3,699	231	1,618
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	40,487	0	0	0	0	0	40,487	0
7	376.80	MAINS-CAST IRON [2]	6	45,192	41,331	3,200	600	50	7	0	3
8	380.00	SERVICES	15	733,594,002	667,658,573	52,980,159	10,644,449	1,555,219	403,477	0	352,125
9	380.00	DIRECT - SERVICES		1,966	0	0	0	0	0	561	1,405
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	41,437,254	31,351,841	6,063,928	3,576,035	341,029	78,731	2,486	23,205
12	381.10	AUTOMATIC METER READING	16	24,576,594	18,594,897	3,596,539	2,120,960	202,265	46,696	1,475	13,763
13	381.10	AUTOMATIC METER READING - OTHER	26	417,168	0	0	0	343,880	49,326	3,525	20,437
14	382.00	METER INSTALLATIONS	16	44,245,933	33,476,916	6,474,950	3,818,424	364,144	84,067	2,655	24,778
15	383.00	HOUSE REGULATORS	21	14,221,040	12,954,941	1,002,868	233,225	24,745	3,555	284	1,422
16	384.00	HOUSE REG INSTALLATIONS	21	3,521,874	3,208,322	248,363	57,759	6,128	880	70	352
17	385.00	IND M&R EQUIPMENT	17	7,823,841	0	147,479	1,152,608	2,432,667	2,410,369	0	1,680,717
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	518,894	0	0	0	0	0	451,596	67,297
19	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,044,295	0	19,685	153,846	324,703	321,726	0	224,335
20	389-398	GENERAL PLANT [1]	11	<u>16,603,602</u>	<u>12,958,780</u>	<u>1,372,454</u>	<u>1,002,526</u>	<u>500,765</u>	<u>353,657</u>	<u>3,321</u>	<u>412,101</u>
21		TOTAL GROSS PLANT		2,010,375,898	1,802,391,505	151,733,064	39,136,550	8,249,856	4,593,249	561,473	3,710,203
22	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	13,442,004	10,491,215	1,111,116	811,628	405,411	286,315	2,688	333,631
23	376.00	MAINS [2]	6	130,432,471	119,289,625	9,234,619	1,732,143	144,780	20,869	1,304	9,130
24	376.00	DIRECT - MAINS - MDS [2]	Pg 4	22,430	0	0	0	0	0	13,535	8,895
25	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
26	376.30	MAINS-BARE STEEL [2]	6	16,288,329	14,896,817	1,153,214	216,309	18,080	2,606	163	1,140
27	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	40,487	0	0	0	0	0	40,487	0
28	376.80	MAINS-CAST IRON [2]	6	35,360	32,339	2,503	470	39	6	0	2
29	380.00	SERVICES	15	147,145,149	133,919,743	10,626,823	2,135,076	311,948	80,930	0	70,630
30	380.00	DIRECT - SERVICES	Pg 4	1,703	0	0	0	0	0	446	1,256
31	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
32	381.00	METERS	16	18,260,775	13,816,285	2,672,282	1,575,905	150,286	34,695	1,096	10,226
33	381.10	AUTOMATIC METER READING	16	17,046,420	12,897,492	2,494,573	1,471,106	140,292	32,388	1,023	9,546
34	381.10	AUTOMATIC METER READING - OTHER	26	12,675	0	0	0	10,448	1,499	107	621
35	382.00	METER INSTALLATIONS	16	14,988,375	11,340,354	2,193,399	1,293,497	123,354	28,478	899	8,393
36	383.00	HOUSE REGULATORS	21	7,900,693	7,197,294	557,157	129,571	13,747	1,975	158	790
37	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
38	385.00	IND M&R EQUIPMENT	17	3,112,158	0	58,664	458,483	967,663	958,794	0	668,554
39	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	94,713	0	0	0	0	0	72,188	22,525
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
41	389-398	GENERAL PLANT [1]	11	<u>7,024,011</u>	<u>5,482,100</u>	<u>580,605</u>	<u>424,110</u>	<u>211,844</u>	<u>149,611</u>	<u>1,405</u>	<u>174,336</u>
42		TOTAL DEPRECIATION RESERVE		375,847,753	329,363,264	30,684,954	10,248,298	2,497,894	1,598,166	135,500	1,319,676

[1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 60.798% (PAGE 17)
 [2] CUSTOMER PORTION OF MAINS @ 50.106% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1

PAGE 15 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 22	732,594	658,878	55,164	13,530	2,541	1,334	206	941
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(248,046,783)	(222,384,985)	(18,721,324)	(4,828,796)	(1,017,894)	(566,730)	(69,276)	(457,777)
3	235.00	CUSTOMER DEPOSITS	9	(3,262,194)	(2,340,526)	(790,006)	(110,295)	(13,571)	(7,797)	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>6,312</u>	<u>5,677</u>	<u>475</u>	<u>117</u>	<u>22</u>	<u>11</u>	<u>2</u>	<u>8</u>
5	TOTAL CUSTOMER-BASED RATE BASE			1,383,958,074	1,248,967,285	101,592,419	23,962,808	4,723,060	2,421,901	356,905	1,933,699
6	EQUITY CAPITAL @ 54.194%			750,022,514	676,865,579	55,057,016	12,986,409	2,559,616	1,312,526	193,421	1,047,949
7	RETURN ON RATE BASE @ 7.980%			110,439,854	99,667,589	8,107,075	1,912,232	376,900	193,268	28,481	154,309
8	RETURN ON EQUITY @ 10.950%			82,127,465	74,116,781	6,028,743	1,422,012	280,278	143,722	21,180	114,750
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	5,648,869	4,408,829	466,936	341,079	170,370	120,321	1,130	140,205
10	376.00	MAINS [2]	6	23,129,479	21,153,528	1,637,567	307,159	25,674	3,701	231	1,619
11	376.00	DIRECT - MAINS - MDS [2]		1,395	0	0	0	0	0	719	676
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
13	376.30	MAINS-BARE STEEL [2]	6	812,678	743,251	57,538	10,792	902	130	8	57
14	376.30	DIRECT - MAINS-BARE STEEL [2]		0	0	0	0	0	0	0	0
15	376.80	MAINS-CAST IRON [2]	6	2,595	2,373	184	34	3	0	0	0
16	380.00	SERVICES	15	22,417,555	20,402,665	1,618,996	325,279	47,525	12,330	0	10,760
17	380.00	DIRECT - SERVICES		50	0	0	0	0	0	14	36
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	976,293	738,673	142,871	84,254	8,035	1,855	59	547
20	381.10	AUTOMATIC METER READING	16	1,400,639	1,059,737	204,970	120,875	11,527	2,661	84	784
21	381.10	AUTOMATIC METER READING - OTHER	26	16,687	0	0	0	13,755	1,973	141	817
22	382.00	METER INSTALLATIONS	16	837,632	633,761	122,579	72,288	6,894	1,592	50	469
23	383.00	HOUSE REGULATORS	21	353,067	321,633	24,898	5,790	614	88	7	35
24	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
25	385.00	IND M&R EQUIPMENT	17	410,282	0	7,734	60,443	127,569	126,400	0	88,137
26	385.00	DIRECT - IND M&R EQUIPMENT		22,364	0	0	0	0	0	19,464	2,901
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
28	389-398	GENERAL PLANT [3]	11	<u>841,253</u>	<u>656,581</u>	<u>69,538</u>	<u>50,795</u>	<u>25,372</u>	<u>17,919</u>	<u>168</u>	<u>20,880</u>
29	TOTAL DEPRECIATION EXPENSES			56,870,838	50,121,032	4,353,809	1,378,788	438,241	288,969	22,076	267,923
30	TOTAL NET SALVAGE AMORTIZED [3]			<u>2,847,819</u>	<u>2,222,666</u>	<u>235,401</u>	<u>171,951</u>	<u>85,890</u>	<u>60,659</u>	<u>570</u>	<u>70,683</u>
31	TOTAL DEPRECIATION & AMORTIZATION EXPENSES			<u>59,718,657</u>	<u>52,343,698</u>	<u>4,589,210</u>	<u>1,550,740</u>	<u>524,131</u>	<u>349,628</u>	<u>22,645</u>	<u>338,606</u>

[1] INTANGIBLE PLANT @ 60.798% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[2] MAINS @ 50.106% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[3] GENERAL PLANT & NET SALVAGE @ 60.798% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 16 OF 30
WITNESS: C. E. Notestone**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	870.00	SUPERVISION & ENGINEERING [5]	Pg 21	9,436,628	8,075,271	740,780	304,953	130,687	95,176	408	89,353
2	874.00	MAINS & SERVICES [1]	Pg 18	14,336,536	13,085,283	1,023,147	197,467	21,734	4,542	706	3,657
3	876.00	M & R - INDUSTRIAL	17	370,307	0	6,980	54,554	115,140	114,084	0	79,549
4	878.00	METERS & HOUSE REGULATORS	23	2,673,185	2,073,028	361,923	204,124	28,678	5,480	214	1,738
5	879.00	CUSTOMER INSTALLATIONS	15	6,861,543	6,244,827	495,541	99,561	14,546	3,774	0	3,294
6	880.00	OTHER [5]	Pg 21	3,299,068	2,823,134	258,979	106,612	45,688	33,274	143	31,238
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	113,605	97,216	8,918	3,671	1,573	1,146	5	1,076
8	887.00	MAINS [2]	13	6,471,314	4,811,162	539,255	476,224	252,446	179,838	453	211,936
9	890.00	M & R - INDUSTRIAL	17	161,769	0	3,049	23,832	50,299	49,838	0	34,751
10	892.00	SERVICES	15	5,210,658	4,742,323	376,314	75,607	11,047	2,866	0	2,501
11	893.00	METERS & HOUSE REGULATORS	23	372,973	289,237	50,497	28,480	3,722	765	30	242
12	894.00	OTHER EQUIPMENT [5]	Pg 21	<u>756,038</u>	<u>646,970</u>	<u>59,349</u>	<u>24,432</u>	<u>10,470</u>	<u>7,625</u>	<u>33</u>	<u>7,159</u>
13		TOTAL DISTRIBUTION		40,626,996	34,813,180	3,183,952	1,294,564	553,343	403,232	1,584	377,141
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	756,747	692,097	53,578	10,050	840	121	8	53
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	8,467,953	7,744,536	599,531	112,454	9,399	1,355	85	593
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	154,476	110,832	37,409	5,223	643	369	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,435,459	4,241,674	95,850	97,935	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	367,579	0	1,481	12,439	166,289	140,033	6,451	40,886
20	905.00	MISCELLANEOUS	6	444	407	31	6	0	0	0	0
21	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
22		TOTAL CUSTOMER ACCOUNTS		14,182,658	12,789,546	787,880	238,107	177,171	141,878	6,544	41,532
23	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
24	908.00	CUSTOMER ASSISTANCE	6	2,941	2,691	208	39	3	0	0	0
25	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	171,746	157,073	12,160	2,281	191	27	2	12
26	910.00	MISCELLANEOUS	6	1,571,779	1,437,502	111,282	20,873	1,745	251	16	110
27	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
28	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
29	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
30		TOTAL CUST SERVICE & INFORMATION		1,746,466	1,597,266	123,650	23,193	1,939	278	18	122
31	912.00	DEMONSTRATION	6	839,898	768,146	59,465	11,154	932	134	8	59
32	913.00	ADVERTISING	6	<u>222,564</u>	<u>203,549</u>	<u>15,758</u>	<u>2,956</u>	<u>247</u>	<u>36</u>	<u>2</u>	<u>16</u>
33		TOTAL SALES		1,062,462	971,695	75,223	14,110	1,179	170	10	75
34	920-931	CUSTOMER-RELATED A&G [3]		39,337,445	31,798,865	3,200,325	1,973,406	953,789	673,046	2,331	735,683
35		TOTAL CUST-RELATED O&M [LINES 13, 21, 30, 33 & 34]		96,956,027	81,970,552	7,371,030	3,543,380	1,687,421	1,218,604	10,487	1,154,553
36		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		59,718,657	52,343,698	4,589,210	1,550,740	524,131	349,628	22,645	338,606
37		INCOME TAXES		33,369,498	30,114,649	2,449,560	577,783	113,881	58,396	8,606	46,624
38		RETURN ON RATE BASE [PAGE 15, LINE 7]		<u>110,439,854</u>	<u>99,667,589</u>	<u>8,107,075</u>	<u>1,912,232</u>	<u>376,900</u>	<u>193,268</u>	<u>28,481</u>	<u>154,309</u>
39		TOTAL ANNUAL CUSTOMER-BASED COST		<u>300,484,036</u>	<u>264,096,488</u>	<u>22,516,875</u>	<u>7,584,135</u>	<u>2,702,333</u>	<u>1,819,896</u>	<u>70,219</u>	<u>1,694,092</u>
40		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,327,239	4,875,904	374,256	69,954	5,875	842	60	348
41		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 56.41	\$ 54.16	\$ 60.16	\$ 108.42	\$ 459.97	\$ 2,161.40	\$ 1,170.32	\$ 4,868.08

[1] MAINS AND SERVICES @ 62.679% OF TOTAL ACCOUNT 874. (PAGE 18)

[5] CUSTOMER-RELATED (SEE WORKPAPER).

[2] MAINS @ 50.106% OF ACCOUNT 887. (PAGE 17)

[3] CUSTOMER-RELATED A&G @ 46.612% OF A&G (PAGE 20).

[4] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - INTANGIBLE AND GENERAL PLANT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 17 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		3,227,882,378						
2		LOW PRESSURE - ALL PIPE	Alloc 20	306,142,721.62						
3		REGULATED PRESSURE - ALL PIPE	Alloc 20	764,080,755.55						
4		REMAINING REGULATED PRESSURE - ALL PIPE	Alloc 20	294,899,186.24						
5		TRANSMISSION - ALL PIPE	Alloc 20	<u>19,503,419.38</u>						
6		TOTAL		1,384,626,082.79						
7		LOW PRESSURE Unit Cost of 2" x All Pipe Footage	Alloc 20	151,458,173.67						
8		REGULATED PRESSURE Unit Cost of 2" x All Pipe Footage	Alloc 20	449,514,569.10						
9		REMAINING REGULATED PRESSURE Unit Cost of 2" x All Pipe Ft	Alloc 20	92,811,472.63						
10		TRANSMISSION Unit Cost of 2" x All Pipe Footage	Alloc 20	<u>0.00</u>						
11		TOTAL		693,784,215.40						
12		CUSTOMER COMPONENT-MAINS [2]:		50.106%						
13	376.00	MAINS [2]	Pg 14	1,056,002,876						
14	376.00	DIRECT - MAINS - MDS [2]	Pg 14	73,438						
15	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	11,812,241						
16	376.30	MAINS-BARE STEEL [2]	Pg 14	23,118,007						
17	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	40,487						
18	376.80	MAINS-CAST IRON [2]	Pg 14	45,192						
19	380.00	SERVICES	Pg 14	733,594,002						
20	380.00	DIRECT - SERVICES	Pg 14	1,966						
21	380.12	CSL REPLACEMENT	Pg 14	-						
22	381.00	METERS	Pg 14	41,437,254						
23	381.10	AUTOMATIC METER READING	Pg 14	24,576,594						
24	381.10	AUTOMATIC METER READING - OTHER	Pg 14	417,168						
25	382.00	METER INSTALLATIONS	Pg 14	44,245,933						
26	383.00	HOUSE REGULATORS	Pg 14	14,221,040						
27	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,521,874						
28	385.00	IND M&R EQUIPMENT	Pg 14	7,823,841						
29	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	518,894						
30	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	<u>1,044,295</u>						
31		CUSTOMER-RELATED GROSS PLANT		1,962,494,902						
32		GENERAL PLANT	Pg 3	27,309,455						
33		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 30 / Line 1]		<u>60.798%</u>						
34		CUSTOMER-RELATED GENERAL PLANT		<u>16,603,602</u>						
35		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	51,444,773						
36		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 30 / Line 1]		<u>60.798%</u>						
37		CUSTOMER-RELATED INTANGIBLE PLANT		<u>31,277,393</u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50.

[2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 18 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
				TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER- RELATED					
1	376.00	MAINS	Pg 3	2,107,537,372							
2	376.00	DIRECT - MAINS - MDS	Pg 3	75,535							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,574,504							
4	376.30	MAINS-BARE STEEL	Pg 3	46,138,201							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803							
6	376.80	MAINS-CAST IRON	Pg 3	<u>90,193</u>							
7		TOTAL MAINS		2,177,496,609	50.106%	1,091,056,451					
8	380.00	SERVICES	Pg 3	733,594,002							
9	380.12	CSL REPLACEMENT	Pg 3	<u>0</u>							
10		TOTAL SERVICES		<u>733,594,002</u>	100.000%	<u>733,594,002</u>					
11		TOTAL MAINS AND SERVICES		<u>2,911,090,611</u>	62.679%	<u>1,824,650,453</u>					
12		TOTAL ACCOUNT 874	Pg 7				22,872,949				
13		PERCENTAGE CUSTOMER-RELATED (Line 12)					<u>62.679%</u>				
14		CUSTOMER-RELATED ACCOUNT 874					<u>14,336,536</u>				
LINE NO.	DESCRIPTION (A)	TOTAL COMPANY (B)	RSS/RDS (C)	SGS/DS-1 (D)	SGS/DS-2 (E)	SDS/LGSS (F)	LDS/LGSS (G)	MLDS (H)	FLEX (I)		
15	Customer Based Mains	Pg14 1,091,092,041	997,775,855	77,241,251	14,488,189	1,210,986	174,556	89,244	111,959		
16	Services	Pg14 <u>733,595,968</u>	<u>667,658,573</u>	<u>52,980,159</u>	<u>10,644,449</u>	<u>1,555,219</u>	<u>403,477</u>	<u>561</u>	<u>353,530</u>		
17	Total Customer Based Mains and Services	1,824,688,009	1,665,434,428	130,221,409	25,132,638	2,766,205	578,033	89,805	465,490		
		100.000%	91.272%	7.137%	1.377%	0.152%	0.032%	0.005%	0.026%		
18	Account 874	Line 14 14,336,536									
19	CUSTOMER BASED ACCOUNT 874	14,336,536	13,085,283	1,023,147	197,467	21,734	4,542	706	3,657		

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 19 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		TOTAL ACCOUNT 887	Pg 7	12,915,248							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	50.106%							
3		CUSTOMER-RELATED ACCOUNT 887		6,471,314							
4		Total Customer Based Mains	Pg 18	1,091,092,041	997,775,855	77,241,251	14,488,189	1,210,986	174,556	89,244	111,959
				100.000%	91.447%	7.079%	1.328%	0.111%	0.016%	0.008%	0.010%
5		Account 887		6,471,314							
6		CUSTOMER BASED ACCOUNT 887		6,471,314	5,917,853	458,121	85,930	7,182	1,035	529	664

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1

PAGE 20 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)
				\$	\$	\$	\$	\$	\$	\$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	113,880,656						
2	874.00	MAINS & SERVICES	Pg 16	14,336,536						
3	876.00	M & R - INDUSTRIAL	Pg 16	370,307						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,673,185						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,861,543						
6	887.00	MAINS	Pg 16	6,471,314						
7	890.00	M & R - INDUSTRIAL	Pg 16	161,769						
8	892.00	SERVICES	Pg 16	5,210,658						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	372,973						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	756,747						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	8,467,953						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	154,476						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	4,435,459						
15	905.00	MISCELLANEOUS	Pg 16	444						
16	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
17	907.00	SUPERVISION	Pg 16	0						
18	908.00	CUSTOMER ASSISTANCE	Pg 16	2,941						
19	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	171,746						
20	910.00	MISCELLANEOUS	Pg 16	1,571,779						
21	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
22	931.00	RENTS - GENERAL	Pg 16	0						
23	932.00	MAINTENANCE	Pg 16	0						
24	912.00	DEMONSTRATION	Pg 16	839,898						
25	913.00	ADVERTISING	Pg 16	<u>222,564</u>						
26		CUSTOMER-RELATED O&M LESS A&G		53,082,292						
27		ADMINISTRATIVE & GENERAL	Pg 8	84,393,387						
28		A&G CUSTOMER-RELATED COSTS PCT [Line 27 / Line 1]		46.61%						
29		CUSTOMER-RELATED A&G		<u>39,337,445</u>						

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 870, 880, 885, 894
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 21 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 16	14,336,536	13,085,283	1,023,147	197,467	21,734	4,542	706	3,657
3	876.00	M & R - INDUSTRIAL	Pg 16	370,307	0	6,980	54,554	115,140	114,084	0	79,549
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,861,543	6,244,827	495,541	99,561	14,546	3,774	0	3,294
6	887.00	MAINS	Pg 16	6,471,314	4,811,162	539,255	476,224	252,446	179,838	453	211,936
7	890.00	M & R - INDUSTRIAL	Pg 16	161,769	0	3,049	23,832	50,299	49,838	0	34,751
8	892.00	SERVICES	Pg 16	5,210,658	4,742,323	376,314	75,607	11,047	2,866	0	2,501
9	893.00	METERS & HOUSE REGULATORS	Pg 16	<u>372,973</u>	<u>289,237</u>	<u>50,497</u>	<u>28,480</u>	<u>3,722</u>	<u>765</u>	<u>30</u>	<u>242</u>
10		TOTAL		36,458,285	31,245,860	2,856,706	1,159,849	495,612	361,187	1,403	337,668
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	22,872,949	17,966,015	1,841,959	1,342,642	679,555	478,502	1,144	563,132
13	876.00	M & R - INDUSTRIAL	Pg 7	370,307	0	6,980	54,554	115,140	114,084	0	79,549
14	878.00	METERS & HOUSE REGULATORS	Pg 7	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	6,861,543	6,244,828	495,541	99,561	14,547	3,774	0	3,294
16	887.00	MAINS	Pg 7	12,915,248	9,601,970	1,076,228	950,433	503,824	358,915	904	422,974
17	890.00	M & R - INDUSTRIAL	Pg 7	161,769	0	3,049	23,832	50,299	49,838	0	34,751
18	892.00	SERVICES	Pg 7	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0	2,501
19	893.00	METERS & HOUSE REGULATORS	Pg 7	<u>372,973</u>	<u>289,237</u>	<u>50,497</u>	<u>28,480</u>	<u>3,722</u>	<u>765</u>	<u>30</u>	<u>242</u>
20		TOTAL		51,438,632	40,917,402	4,212,489	2,779,233	1,404,811	1,014,223	2,291	1,108,182
21		PERCENTAGE CUSTOMER RELATED (LINE 11 / LINE 21)		70.877%	76.363%	67.815%	41.733%	35.280%	35.612%	61.229%	30.470%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	13,329,528	10,574,848	1,092,355	730,725	370,428	267,257	667	293,250
24		PERCENTAGE CUSTOMER RELATED			<u>76.363%</u>	<u>67.815%</u>	<u>41.733%</u>	<u>35.280%</u>	<u>35.612%</u>	<u>61.229%</u>	<u>30.470%</u>
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		9,436,628	8,075,271	740,780	304,953	130,687	95,176	408	89,353
26	880.00	OTHER	Pg 7	4,660,034	3,696,991	381,890	255,463	129,502	93,434	233	102,521
27		PERCENTAGE CUSTOMER RELATED			<u>76.363%</u>	<u>67.815%</u>	<u>41.733%</u>	<u>35.280%</u>	<u>35.612%</u>	<u>61.229%</u>	<u>30.470%</u>
28	880.00	OTHER CUSTOMER RELATED		3,299,068	2,823,134	258,979	106,612	45,688	33,274	143	31,238
29	885.00	SUPERVISION & ENGINEERING	Pg 7	160,470	127,307	13,151	8,797	4,460	3,217	8	3,530
30		PERCENTAGE CUSTOMER RELATED			<u>76.363%</u>	<u>67.815%</u>	<u>41.733%</u>	<u>35.280%</u>	<u>35.612%</u>	<u>61.229%</u>	<u>30.470%</u>
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		113,605	97,216	8,918	3,671	1,573	1,146	5	1,076
32	894.00	OTHER EQUIPMENT	Pg 7	1,067,927	847,229	87,517	58,544	29,678	21,412	53	23,494
33		PERCENTAGE CUSTOMER RELATED			<u>76.363%</u>	<u>67.815%</u>	<u>41.733%</u>	<u>35.280%</u>	<u>35.612%</u>	<u>61.229%</u>	<u>30.470%</u>
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		756,038	646,970	59,349	24,432	10,470	7,625	33	7,159

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - OTHER RATE BASE ITEMS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 22 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
1		Total Gross Plant	Pg 12	3,351,047,043	2,615,139,411	277,198,093	202,671,691	101,012,830	71,260,800	748,680	83,015,538
2		Customer Based Gross Plant	Pg 14	2,010,375,898	1,802,391,505	151,733,064	39,136,550	8,249,856	4,593,249	561,473	3,710,203
3		Percent		100.000%	89.654%	7.547%	1.947%	0.410%	0.228%	0.028%	0.185%
4		Customer Based Gross Plant to Total Gross Plant		59.992%							
5		Total Deferred Income Taxes	Pg 10	(413,463,193)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(248,046,783)	(222,384,985)	(18,721,324)	(4,828,796)	(1,017,894)	(566,730)	(69,276)	(457,777)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 38	Pg 12	3,129,574,261	2,504,744,355	265,283,902	193,757,954	96,779,874	68,364,862	643,315	79,641,023
8		Customer Based Dist Plant Excl 375.7, 375.71.38	Pg 14	1,962,494,902	1,765,021,345	147,775,221	36,245,495	6,805,765	3,573,384	551,897	2,521,796
9		Percent		100.000%	89.938%	7.530%	1.847%	0.347%	0.182%	0.028%	0.128%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71		62.708%							
11		Materials & Supplies		1,168,261							
12		CUSTOMER BASED MATERIALS & SUPPLIES		732,594	658,878	55,164	13,530	2,541	1,334	206	941
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 38	Pg 12	3,129,574,261	2,504,744,355	265,283,902	193,757,954	96,779,874	68,364,862	643,315	79,641,023
14		Customer Based Dist Plant Excl 375.7, 375.71.387		1,962,494,902	1,765,021,345	147,775,221	36,245,495	6,805,765	3,573,384	551,897	2,521,796
15		Percent		100.000%	89.938%	7.530%	1.847%	0.347%	0.182%	0.028%	0.128%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71		62.708%							
17		Customer Advances	Pg 10	10,066							
18		CUSTOMER BASED ADVANCES		6,312	5,677	475	117	22	11	2	8

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 23 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	13,888,031	10,839,330	1,147,985	838,559	418,863	295,815	2,778	344,701
2	380.00	SERVICES	15	733,594,002	667,658,573	52,980,159	10,644,449	1,555,219	403,477	0	352,125
3	380.00	DIRECT - SERVICES	Pg 14	1,966	0	0	0	0	0	561	1,405
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	41,437,254	31,351,840	6,063,928	3,576,035	341,029	78,731	2,486	23,205
6	381.10	AUTOMATIC METER READING	16	24,576,594	18,594,896	3,596,539	2,120,960	202,265	46,696	1,475	13,763
7	381.10	AUTOMATIC METER READING - OTHER	26	417,168	0	0	0	343,880	49,326	3,525	20,437
8	382.00	METER INSTALLATIONS	16	44,245,933	33,476,915	6,474,950	3,818,424	364,144	84,067	2,655	24,778
9	383.00	HOUSE REGULATORS	21	14,221,040	12,954,941	1,002,868	233,225	24,745	3,555	284	1,422
10	384.00	HOUSE REG INSTALLATIONS	21	3,521,874	3,208,322	248,363	57,759	6,128	880	70	352
11	385.00	IND M&R EQUIPMENT	17	7,823,841	1	147,479	1,152,608	2,432,667	2,410,369	0	1,680,717
12	385.00	DIRECT - IND M&R EQUIPMENT		518,894	0	0	0	0	0	451,596	67,297
13	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>1,044,295</u>	<u>0</u>	<u>19,685</u>	<u>153,846</u>	<u>324,703</u>	<u>321,726</u>	<u>0</u>	<u>224,335</u>
14		TOTAL GROSS PLANT		885,290,892	778,084,818	71,681,956	22,595,865	6,013,643	3,694,642	465,430	2,754,537
15	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	5,968,623	4,658,391	493,366	360,385	180,014	127,132	1,194	148,141
16	380.00	SERVICES	15	147,145,149	133,919,742	10,626,823	2,135,076	311,948	80,930	0	70,630
17	380.00	DIRECT - SERVICES	Pg 14	1,703	0	0	0	0	0	446	1,256
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	18,260,775	13,816,285	2,672,282	1,575,905	150,286	34,695	1,096	10,226
20	381.10	AUTOMATIC METER READING	16	17,046,420	12,897,492	2,494,573	1,471,106	140,292	32,388	1,023	9,546
21	381.10	AUTOMATIC METER READING - OTHER	26	12,675	0	0	0	10,448	1,499	107	621
22	382.00	METER INSTALLATIONS	16	14,988,375	11,340,355	2,193,399	1,293,497	123,354	28,478	899	8,393
23	383.00	HOUSE REGULATORS	21	7,900,693	7,197,295	557,157	129,571	13,747	1,975	158	790
24	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
25	385.00	IND M&R EQUIPMENT	17	3,112,158	0	58,664	458,483	967,663	958,794	0	668,554
26	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	94,713	0	0	0	0	0	72,188	22,525
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
28		TOTAL DEPRECIATION RESERVE		214,531,284	183,829,560	19,096,264	7,424,023	1,897,752	1,265,891	77,111	940,682

[1] INTANGIBLE PLANT @ 26.996% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 24 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	325,292	286,410	26,330	8,122	2,089	1,269	173	900
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXE	Pg 30	(109,230,098)	(96,002,661)	(8,844,355)	(2,787,952)	(741,983)	(455,857)	(57,426)	(339,864)
3	235.00	CUSTOMER DEPOSITS	9	(3,262,194)	(2,340,525)	(790,006)	(110,295)	(13,571)	(7,797)	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	<u>2,803</u>	<u>2,468</u>	<u>227</u>	<u>70</u>	<u>18</u>	<u>11</u>	<u>1</u>	<u>8</u>
5		TOTAL CUSTOMER-BASED RATE BASE		558,595,411	496,200,950	42,977,888	12,281,787	3,362,444	1,966,377	331,067	1,474,899
6		EQUITY CAPITAL @ 54.194%		302,725,308	268,911,242	23,291,445	6,655,994	1,822,244	1,065,659	179,419	799,307
7		RETURN ON RATE BASE @ 7.980%		44,575,914	39,596,836	3,429,635	980,087	268,323	156,917	26,419	117,697
8		RETURN ON EQUITY @ 10.950%		33,148,421	29,445,781	2,550,413	728,831	199,536	116,690	19,646	87,524
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	2,508,255	1,957,643	207,332	151,448	75,649	53,426	502	62,255
10	380.00	SERVICES	15	22,417,555	20,402,665	1,618,996	325,279	47,525	12,330	0	10,760
11	380.00	DIRECT - SERVICES	Pg 15	50	0	0	0	0	0	14	36
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	976,293	738,672	142,871	84,254	8,035	1,855	59	547
14	381.10	AUTOMATIC METER READING	16	1,400,639	1,059,738	204,970	120,875	11,527	2,661	84	784
15	381.10	AUTOMATIC METER READING - OTHER	26	16,687	0	0	0	13,755	1,973	141	817
16	382.00	METER INSTALLATIONS	16	837,632	633,760	122,579	72,288	6,894	1,592	50	469
17	383.00	HOUSE REGULATORS	21	353,067	321,635	24,898	5,790	614	88	7	35
18	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
19	385.00	IND M&R EQUIPMENT	17	410,282	(1)	7,734	60,443	127,569	126,400	0	88,137
20	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	22,364	0	0	0	0	0	19,464	2,901
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22		TOTAL DEPRECIATION EXPENSES		28,942,824	25,114,112	2,329,380	820,377	291,568	200,325	20,321	166,740
23		TOTAL NET SALVAGE AMORTIZED [1]	11	<u>1,264,511</u>	<u>986,926</u>	<u>104,524</u>	<u>76,351</u>	<u>38,138</u>	<u>26,934</u>	<u>253</u>	<u>31,385</u>
24		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		30,207,335	26,101,038	2,433,904	896,728	329,706	227,259	20,574	198,125

[1] NET SALVAGE @ 26.996% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 25 OF 30**

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]		5,763,983	5,248,680	416,274	83,635	12,220	3,170	4	0
2	876.00	M & R - INDUSTRIAL	17	370,307	0	6,980	54,554	115,140	114,084	0	79,549
3	878.00	METERS & HOUSE REGULATORS	23	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
4	879.00	CUSTOMER INSTALLATIONS	15	6,861,543	6,244,828	495,541	99,561	14,546	3,774	0	3,294
5	890.00	M & R - INDUSTRIAL	17	161,769	0	3,049	23,832	50,299	49,838	0	34,751
6	892.00	SERVICES	15	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0	2,501
7	893.00	METERS & HOUSE REGULATORS	23	<u>372,973</u>	<u>289,237</u>	<u>50,497</u>	<u>28,480</u>	<u>3,722</u>	<u>765</u>	<u>30</u>	<u>242</u>
8		TOTAL DISTRIBUTION		21,414,418	18,598,097	1,710,577	569,793	233,652	179,976	248	122,075
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	756,747	692,098	53,578	10,050	840	121	8	53
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	8,467,953	7,744,536	599,531	112,454	9,399	1,355	85	593
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	154,476	110,832	37,409	5,223	643	369	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,435,459	4,241,674	95,850	97,935	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	367,579	0	1,481	12,439	166,289	140,033	6,451	40,886
15	905.00	MISCELLANEOUS	6	444	406	31	6	0	0	0	0
16	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
17		TOTAL CUSTOMER ACCOUNTS		14,182,658	12,789,546	787,881	238,107	177,172	141,878	6,543	41,532
18	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
19	908.00	CUSTOMER ASSISTANCE	6	2,941	2,690	208	39	3	0	0	0
20	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	171,746	157,074	12,160	2,281	191	27	2	12
21	910.00	MISCELLANEOUS	6	1,571,779	1,437,502	111,282	20,873	1,745	251	16	110
22	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
23	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
24	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
25		TOTAL CUST SERVICE & INFORMATION		1,746,466	1,597,266	123,650	23,193	1,939	279	17	122
26	912.00	DEMONSTRATION	6	839,898	768,146	59,465	11,154	932	134	8	59
27	913.00	ADVERTISING	6	<u>222,564</u>	<u>203,550</u>	<u>15,758</u>	<u>2,956</u>	<u>247</u>	<u>36</u>	<u>2</u>	<u>16</u>
28		TOTAL SALES		1,062,462	971,696	75,222	14,109	1,179	170	11	74
29		CUSTOMER-RELATED BENEFITS	24	212,218	170,763	17,510	10,887	5,248	3,748	11	4,051
30		CUSTOMER-RELATED PAYROLL TAXES	11	793,857	619,590	65,620	47,933	23,943	16,909	159	19,704
31		TOTAL CUST-RELATED O&M [LINES 8, 17, 25, 28,29 & 30]		39,412,079	34,746,958	2,780,461	904,022	443,132	342,961	6,988	187,558
32		DEPRECIATION EXPENSE	Pg 24	30,009,209	26,101,038	2,433,904	896,728	329,706	227,259	20,574	198,125
33		INCOME TAXES		13,433,088	11,964,218	1,036,267	296,134	81,074	47,413	7,982	35,562
34		RETURN ON RATE BASE	Pg 24	<u>44,458,217</u>	<u>39,596,836</u>	<u>3,429,635</u>	<u>980,087</u>	<u>268,323</u>	<u>156,917</u>	<u>26,419</u>	<u>117,697</u>
35		TOTAL ANNUAL CUSTOMER-BASED COST		<u>127,312,593</u>	<u>112,409,050</u>	<u>9,680,267</u>	<u>3,076,971</u>	<u>1,122,235</u>	<u>774,550</u>	<u>61,964</u>	<u>538,943</u>
36		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,327,239	4,875,904	374,256	69,954	5,875	842	60	348
37		MONTHLY CUSTOMER BASED COST/BILL [LINE 35 / LINE 36]		<u>\$ 23.90</u>	<u>\$ 23.05</u>	<u>\$ 25.87</u>	<u>\$ 43.99</u>	<u>\$ 191.02</u>	<u>\$ 919.89</u>	<u>\$ 1,032.73</u>	<u>\$ 1,548.69</u>

[1] MAINS AND SERVICES @ 25.200% OF TOTAL ACCOUNT 874. (PAGE 27)

[2] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 26 OF 30
WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT Pg 17		3,227,882,378						
2	380.00	SERVICES	Pg 17	733,594,002						
3	380.00	DIRECT - SERVICES	Pg 17	1,966						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	41,437,254						
6	381.10	AUTOMATIC METER READING	Pg 17	24,576,594						
7	381.10	AUTOMATIC METER READING - OTHER	Pg 17	417,168						
8	382.00	METER INSTALLATIONS	Pg 17	44,245,933						
9	383.00	HOUSE REGULATORS	Pg 17	14,221,040						
10	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,521,874						
11	385.00	IND M&R EQUIPMENT	Pg 17	7,823,841						
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	518,894						
13	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	<u>1,044,295</u>						
14		CUSTOMER-RELATED GROSS PLANT		<u>871,402,861</u>						
15		GENERAL PLANT	Pg 3	27,309,455						
16		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>26.996%</u>						
17		CUSTOMER-RELATED GENERAL PLANT		<u><u>7,372,460</u></u>						
18		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	51,444,773						
19		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>26.996%</u>						
20		CUSTOMER-RELATED INTANGIBLE PLANT		<u><u>13,888,031</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50.
[2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNT 874
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 27 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
LINE NO.	ACCT. NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	2,107,537,372						
2	376.00	DIRECT - MAINS - MDS	Pg 3	75,535						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,574,504						
4	376.30	MAINS-BARE STEEL	Pg 3	46,138,201						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803						
6	376.80	MAINS-CAST IRON	Pg 3	90,193						
7		TOTAL MAINS		2,177,496,609	74.800%					
8	380.00	SERVICES	Pg 3	733,594,002						
9	380.00	DIRECT - SERVICES	Pg 3	561						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		733,594,563	25.200%					
12		TOTAL MAINS AND SERVICES		2,911,091,172						
13		TOTAL ACCOUNT 874	Pg 7	22,872,949						
		PERCENTAGE SERVICES		25.200%						
14		CUSTOMER-RELATED ACCOUNT 874		5,763,983						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	733,595,968	667,658,573	52,980,159	10,644,449	1,555,219	403,477	561
17	Total Customer Based Mains and Services			733,595,968	667,658,573	52,980,159	10,644,449	1,555,219	403,477	561
				99.952%	91.012%	7.222%	1.451%	0.212%	0.055%	0.000%
18	Account 874		Line 14	5,763,983						
19	CUSTOMER BASED ACCOUNT 874			5,763,983	5,248,680	416,274	83,635	12,220	3,170	4

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 28 OF 30

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ADJUSTED LABOR DOLLARS \$		ADJUSTED BENEFIT DOLLARS \$	ADJUSTED PAYROLL TAXES \$
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	41,794,732			
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			844,977	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)				3,160,885
4	874.00	MAINS & SERVICES (1)	1,808,149	4.33%	36,554	136,740
5	876.00	M & R - INDUSTRIAL (2)	167,559	0.40%	3,388	12,675
6	878.00	METERS & HOUSE REGULATORS	1,646,086	3.94%	33,284	124,507
7	879.00	CUSTOMER INSTALLATIONS	3,739,777	8.95%	75,609	282,836
8	890.00	M & R - INDUSTRIAL	49,378	0.12%	997	3,730
9	892.00	SERVICES	1,635,187	3.91%	33,056	123,654
10	893.00	METERS & HOUSE REGULATORS	223,699	0.54%	4,521	16,911
11	902.00	METER READING	303,223	0.73%	6,135	22,948
12	903.00	BILLING & ACCOUNTING	923,726	2.21%	18,674	69,856
13	920.00	SALARIES	-	0.00%	-	-
14		TOTAL	10,496,784	25.12%	212,218	793,857

- (1) MAINS AND SERVICES @ 25.200% OF TOTAL ACCOUNT 874. (PAGE 27)
(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNTS 870, 880, 885, & 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

**111, SCHEDULE 1
PAGE 29 OF 30
WITNESS: C. E. Notestone**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 25	5,763,983	5,248,680	416,274	83,635	12,220	3,170	4
3	876.00	M & R - INDUSTRIAL	Pg 25	370,307	0	6,980	54,554	115,140	114,084	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	6,861,543	6,244,828	495,541	99,561	14,546	3,774	0
6	890.00	M & R - INDUSTRIAL	Pg 25	161,769	0	3,049	23,832	50,299	49,838	0
7	892.00	SERVICES	Pg 25	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>372,973</u>	<u>289,237</u>	<u>50,497</u>	<u>28,480</u>	<u>3,722</u>	<u>765</u>	<u>30</u>
9		TOTAL		21,414,418	18,598,097	1,710,577	569,793	233,652	179,976	248
10	TOTAL COMPANY EXPENSES									
11	874.00	MAINS & SERVICES	Pg 21	22,872,949	17,966,015	1,841,959	1,342,642	679,555	478,502	1,144
12	876.00	M & R - INDUSTRIAL	Pg 21	370,307	0	6,980	54,554	115,140	114,084	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	6,861,543	6,244,828	495,541	99,561	14,547	3,774	0
15	890.00	M & R - INDUSTRIAL	Pg 21	161,769	0	3,049	23,832	50,299	49,838	0
16	892.00	SERVICES	Pg 21	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>372,973</u>	<u>289,237</u>	<u>50,497</u>	<u>28,480</u>	<u>3,722</u>	<u>765</u>	<u>30</u>
18		TOTAL		38,523,384	31,315,432	3,136,262	1,828,800	900,988	655,308	1,387
19		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 19)		55.588%	59.390%	54.542%	31.157%	25.933%	27.464%	17.854%
20	TOTAL COMPANY EXPENSES (PAGE 7)									
21	870.00	SUPERVISION & ENGINEERING	Pg 21	13,329,528	10,574,848	1,092,355	730,725	370,428	267,257	667
22		PERCENTAGE CUSTOMER RELATED			<u>59.390%</u>	<u>54.542%</u>	<u>31.157%</u>	<u>25.933%</u>	<u>27.464%</u>	<u>17.854%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		7,273,447	6,280,402	595,792	227,672	96,063	73,399	119
24	880.00	OTHER	Pg 21	4,660,034	3,696,991	381,890	255,463	129,502	93,434	233
25		PERCENTAGE CUSTOMER RELATED			<u>59.390%</u>	<u>54.542%</u>	<u>31.157%</u>	<u>25.933%</u>	<u>27.464%</u>	<u>17.854%</u>
26	880.00	OTHER CUSTOMER RELATED		2,542,815	2,195,643	208,290	79,595	33,584	25,661	42
27	885.00	SUPERVISION & ENGINEERING	Pg 21	160,470	127,307	13,151	8,797	4,460	3,217	8
28		PERCENTAGE CUSTOMER RELATED			<u>59.390%</u>	<u>54.542%</u>	<u>31.157%</u>	<u>25.933%</u>	<u>27.464%</u>	<u>17.854%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		87,563	75,608	7,173	2,741	1,156	884	1
30	894.00	OTHER EQUIPMENT	Pg 21	1,067,927	847,229	87,517	58,544	29,678	21,412	53
31		PERCENTAGE CUSTOMER RELATED			<u>59.390%</u>	<u>54.542%</u>	<u>31.157%</u>	<u>25.933%</u>	<u>27.464%</u>	<u>17.854%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		582,729	503,169	47,733	18,240	7,696	5,881	10

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 30 OF 30
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		Total Gross Plant	Pg 12	3,351,047,043	2,615,139,411	277,198,093	202,671,691	101,012,830	71,260,800	748,680	83,015,538
2		Customer Based Gross Plant Without Mains	Pg 23	885,290,892	778,084,818	71,681,956	22,595,865	6,013,643	3,694,642	465,430	2,754,537
3		Percent		100.000%	87.890%	8.097%	2.552%	0.679%	0.417%	0.053%	0.311%
4		Customer Based Gross Plant to Total Gross Plant		26.418%							
5		Total Deferred Income Taxes	Pg 10	(413,463,193)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(109,230,098)	(96,002,661)	(8,844,355)	(2,787,952)	(741,983)	(455,857)	(57,426)	(339,864)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,129,574,261	2,504,744,355	265,283,902	193,757,954	96,779,874	68,364,862	643,315	79,641,023
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 23	871,402,861	767,245,488	70,533,971	21,757,306	5,594,780	3,398,827	462,652	2,409,836
9		Percent		100.000%	88.047%	8.094%	2.497%	0.642%	0.390%	0.053%	0.277%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		27.844%							
11		Materials & Supplies	Pg 10	1,168,261							
12		CUSTOMER BASED MATERIALS & SUPPLIES		325,292	286,410	26,330	8,122	2,089	1,269	173	900
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,129,574,261	2,504,744,355	265,283,902	193,757,954	96,779,874	68,364,862	643,315	79,641,023
14		Customer Based Gross Plant Without Mains	Pg 23	871,402,861	767,245,488	70,533,971	21,757,306	5,594,780	3,398,827	462,652	2,409,836
15		Percent		100.000%	88.047%	8.094%	2.497%	0.642%	0.390%	0.053%	0.277%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		27.844%							
17		Customer Advances	Pg 10	10,066							
18		CUSTOMER BASED ADVANCES		2,803	2,468	227	70	18	11	1	8

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2020-3018835

WITNESS: C. E. Notestone

STUDY TYPE: PEAK & AVERAGE

FORECASTED TEST YEAR: DECEMBER 31, 2021

111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 1 OF 13

WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGS/DS-1 (E)	SGS/DS-2 (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)	FLEX (J)
			\$	\$	\$	\$	\$	\$	\$	\$
1	TOTAL REVENUE [PAGE 6]		673,206,904	492,315,735	58,303,250	66,104,117	31,281,018	19,530,633	769,015	4,903,135
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		199,414,378	146,505,736	14,229,580	13,299,238	8,120,416	8,854,746	16,768	8,387,893
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	62,623,904	8,267,407	9,267,936	5,799,762	6,497,432	29,146	6,347,201
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>2,607,850</u>	<u>319,458</u>	<u>308,626</u>	<u>187,399</u>	<u>206,694</u>	<u>272</u>	<u>199,105</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		441,011,546	313,500,209	38,649,171	40,268,902	17,837,211	15,558,872	262,981	14,934,199
7	OPERATING INCOME BEFORE TAXES		232,195,358	178,815,526	19,654,079	25,835,214	13,443,807	3,971,761	506,034	(10,031,064)
8	INCOME TAXES		40,818,965	33,003,633	3,458,779	4,636,668	2,313,663	184,549	103,769	(2,882,096)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(159,072)</u>	<u>(21,618)</u>	<u>(25,314)</u>	<u>(15,911)</u>	<u>(17,914)</u>	<u>(57)</u>	<u>(17,530)</u>
10	NET INCOME TAXES		40,561,550	32,844,561	3,437,161	4,611,354	2,297,752	166,635	103,712	(2,899,626)
11	OPERATING INCOME		191,633,808	145,970,965	16,216,917	21,223,860	11,146,055	3,805,126	402,322	(7,131,437)
12	RATE BASE [PAGE 10]		2,401,427,019	1,468,675,352	200,843,925	241,949,142	151,712,948	#####	494,255	167,174,603
13	RATE OF RETURN EARNED ON RATE BASE		7.980%	9.939%	8.074%	8.772%	7.347%	2.231%	81.400%	-4.266%
14	UNITIZED RETURN		1.00	1.25	1.01	1.10	0.92	0.28	10.20	(0.53)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 2 OF 13
WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		572,769,575	419,775,916	49,915,131	56,451,110	25,614,848	15,356,446	768,756	4,887,367
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		198,274,043	145,682,141	14,134,344	13,189,641	8,056,084	8,807,354	16,765	8,387,714
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	62,623,904	8,267,407	9,267,936	5,799,762	6,497,432	29,146	6,347,201
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>2,607,850</u>	<u>319,458</u>	<u>308,626</u>	<u>187,399</u>	<u>206,694</u>	<u>272</u>	<u>199,105</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		439,871,211	312,676,614	38,553,935	40,159,305	17,772,879	15,511,480	262,978	14,934,020
7	OPERATING INCOME BEFORE TAXES		132,898,364	107,099,303	11,361,195	16,291,805	7,841,969	(155,034)	505,778	(10,046,653)
8	INCOME TAXES [PAGE 11]		16,511,959	15,448,150	1,428,756	2,300,528	942,384	(825,653)	103,706	(2,885,912)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(159,072)</u>	<u>(21,618)</u>	<u>(25,314)</u>	<u>(15,911)</u>	<u>(17,914)</u>	<u>(57)</u>	<u>(17,530)</u>
10	NET INCOME TAXES		16,254,544	15,289,078	1,407,139	2,275,214	926,473	(843,567)	103,649	(2,903,442)
11	OPERATING INCOME		116,643,820	91,810,224	9,954,057	14,016,591	6,915,496	688,533	402,129	(7,143,210)
12	RATE BASE [PAGE 10]		2,401,427,019	1,468,675,352	200,843,925	241,949,142	151,712,948	170,576,794	494,255	167,174,603
13	RATE OF RETURN EARNED ON RATE BASE		4.857%	6.251%	4.956%	5.793%	4.558%	0.404%	81.361%	-4.273%
14	UNITIZED RETURN		1.00	1.29	1.02	1.19	0.94	0.08	16.75	(0.88)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 3 OF 13
WITNESS: C. E. Notestone

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LOS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	56,380,150	34,829,402	4,731,986	5,542,169	3,488,804	3,930,260	11,276	3,846,254
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	5,802,680	4,281,392	675,780	704,503	132,417	0	8,588	0
DISTRIBUTION PLANT											
4	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	11,412	1,867	2,758	1,812	2,069	0	2,026
5	374.20	LAND - OTHER DISTRIBUTION	5	3,361,100	1,747,974	285,962	422,457	277,526	316,851	0	310,330
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	49,593	8,113	11,986	7,874	8,990	0	8,805
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	3,607,611	1,876,174	306,936	453,441	297,880	340,090	0	333,091
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	7	1	2	1	1	0	1
10	374.50	RIGHTS OF WAY	5	3,233,171	1,681,443	275,078	406,377	266,963	304,791	0	298,519
11	374.50	DIRECT - RIGHTS OF WAY	5	0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,654	598	883	580	662	0	649
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,087	341	504	331	378	0	371
14	375.40	M & R STRUCTURES - REGULATING	5	6,049,443	3,146,073	514,687	760,354	499,503	570,281	0	558,545
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	24,324	2,802
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,625	12,703	26,811	26,585	0	18,524
17	375.70	M & R STRUCTURES - OTHER	11	32,638,171	20,162,557	2,739,322	3,208,332	2,019,650	2,275,207	6,528	2,226,576
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,836,888	4,223,556	573,820	672,066	423,067	476,600	1,367	466,413
19	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,589	1,405	2,076	1,364	1,557	0	1,525
20	376.00	MAINS	5	2,107,537,372	1,096,045,886	179,309,280	264,896,372	174,019,361	198,677,548	0	194,588,926
21	376.00	DIRECT - MAINS - MDS	5	146,567	0	0	0	0	0	75,535	71,032
22	376.08	MAINS-CSL REPLACEMENTS	5	23,574,504	12,260,157	2,005,719	2,963,079	1,946,547	2,222,369	0	2,176,634
23	376.30	MAINS-BARE STEEL	5	46,138,201	23,994,633	3,925,438	5,799,111	3,809,631	4,349,448	0	4,259,940
24	376.30	DIRECT - MAINS-BARE STEEL	5	80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	5	90,193	46,906	7,674	11,336	7,447	8,503	0	8,328
26	378.10	M & R EQUIP - GENERAL	5	1,447,592	752,835	123,161	181,948	119,528	136,465	0	133,656
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	141,017,786	73,337,710	11,997,793	17,724,526	11,643,839	13,293,747	0	13,020,172
28	378.20	DIRECT - M & R EQUIP-GEN-REG	5	678,970	0	0	0	0	0	0	678,970
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	454,917	236,584	38,704	57,179	37,563	42,885	0	42,003
30	379.10	M & R EQUIP - CITY GATE	5	136,417	70,945	11,606	17,146	11,264	12,860	0	12,595
31	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(234)	(38)	(57)	(37)	(42)	0	(42)
32	380.00	SERVICES	15	733,594,002	667,658,573	52,980,159	10,644,449	1,555,219	403,477	0	352,125
33	380.00	DIRECT - SERVICES	15	1,966	0	0	0	0	0	561	1,405
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	41,437,254	31,351,841	6,063,928	3,576,035	341,029	78,731	2,486	23,205
36	381.10	AUTOMATIC METER READING	16	24,576,594	18,594,897	3,596,539	2,120,960	202,265	46,696	1,475	13,763
37	381.10	AUTOMATIC METER READING - OTHER	26	417,168	0	0	0	343,880	49,326	3,525	20,437
38	382.00	METER INSTALLATIONS	16	44,245,933	33,476,916	6,474,950	3,818,424	364,144	84,067	2,655	24,778
39	383.00	HOUSE REGULATORS	21	14,221,040	12,954,941	1,002,868	233,225	24,745	3,555	284	1,422
40	384.00	HOUSE REG INSTALLATIONS	21	3,521,874	3,208,322	248,363	57,759	6,128	881	70	352
41	385.00	IND M&R EQUIPMENT	17	7,823,841	0	147,479	1,152,608	2,432,667	2,410,369	0	1,680,717
42	385.00	DIRECT - IND M&R EQUIPMENT	17	518,894	0	0	0	0	0	451,596	67,297
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,044,295	0	19,685	153,846	324,703	321,726	0	224,335
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	12,016	1,633	1,912	1,204	1,356	4	1,327
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	72,431	9,841	11,526	7,255	8,173	23	7,999
46	387.42	OTHER EQUIP RADIO	11	119,609	73,890	10,039	11,758	7,401	8,338	24	8,160
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	385,440	52,367	61,333	38,609	43,494	125	42,565
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	9,713,216	6,000,437	815,230	954,809	601,054	677,108	1,943	662,636
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	69,585	0	0	0	0	0	69,585	0
50	387.50	GPS EQUIPMENT	11	2,201,372	1,359,920	184,761	216,395	136,221	153,458	440	150,178
51		TOTAL DISTRIBUTION PLANT		3,261,554,757	2,014,808,162	273,736,932	320,619,617	201,805,026	227,358,577	723,354	222,503,090
52	389-398	GENERAL PLANT	11	27,309,455	16,870,689	2,292,083	2,684,519	1,689,909	1,903,742	5,462	1,863,051
53		TOTAL GROSS PLANT		3,351,047,043	2,070,789,644	281,436,781	329,550,808	207,116,156	233,192,579	748,680	228,212,394

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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WITNESS: C. E. Notestone

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	22,109,287	13,658,233	1,855,633	2,173,343	1,368,123	1,541,238	4,422	1,508,296
2	301-305	INTANGIBLE PLANT - EC 350 NETWORK ONLY	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	4,680,971	3,453,761	545,146	568,317	106,820	0	6,928	0
DISTRIBUTION PLANT											
4	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
5	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	800,965	416,550	68,146	100,673	66,136	75,507	0	73,953
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
10	374.50	RIGHTS OF WAY	5	2,029,135	1,055,272	172,639	255,042	167,546	191,287	0	187,350
11	374.50	DIRECT - RIGHTS OF WAY	5	0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
14	375.40	M & R STRUCTURES - REGULATING	5	1,516,173	788,501	128,996	190,568	125,190	142,930	0	139,988
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	4,214	0	0	0	0	0	3,896	318
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	75,554	0	1,424	11,131	23,492	23,277	0	16,231
17	375.70	M & R STRUCTURES - OTHER	11	4,216,720	2,604,921	353,909	414,504	260,931	293,948	843	287,665
18	375.71	M & R STRUCTURES - OTHER LEASED	11	3,266,822	2,018,112	274,184	321,129	202,151	227,730	653	222,863
19	375.80	M & R STRUCTURES - COMMUNICATION	5	8,284	4,308	705	1,041	684	781	0	765
20	376.00	MAINS	5	260,313,078	135,378,419	22,147,437	32,718,751	21,494,051	24,539,714	0	24,034,707
21	376.00	DIRECT - MAINS - MDS	5	44,764	0	0	0	0	0	27,013	17,751
22	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	5	32,507,741	16,905,976	2,765,759	4,085,898	2,684,164	3,064,505	0	3,001,440
24	376.30	DIRECT - MAINS-BARE STEEL	5	80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	5	70,570	36,701	6,004	8,870	5,827	6,653	0	6,516
26	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	18,026,278	9,374,746	1,533,676	2,265,723	1,488,430	1,699,337	0	1,664,366
28	378.20	DIRECT - M & R EQUIP-GEN-REG	5	71,658	0	0	0	0	0	0	71,658
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
30	379.10	M & R EQUIP - CITY GATE	5	76,653	39,864	6,522	9,635	6,329	7,226	0	7,077
31	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	147,145,149	133,919,743	10,626,823	2,135,076	311,948	80,930	0	70,630
33	380.00	DIRECT - SERVICES	15	1,703	0	0	0	0	0	446	1,256
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	18,260,775	13,816,285	2,672,282	1,575,905	150,286	34,696	1,096	10,226
36	381.10	AUTOMATIC METER READING	16	17,046,420	12,897,492	2,494,573	1,471,106	140,292	32,388	1,023	9,546
37	381.10	AUTOMATIC METER READING - OTHER	26	12,675	(0)	0	0	10,448	1,499	107	621
38	382.00	METER INSTALLATIONS	16	14,988,375	11,340,354	2,193,399	1,293,497	123,354	28,478	899	8,394
39	383.00	HOUSE REGULATORS	21	7,900,693	7,197,294	557,157	129,571	13,747	1,975	158	790
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	3,112,158	(0)	58,664	458,483	967,663	958,794	0	668,554
42	385.00	DIRECT - IND M&R EQUIPMENT	17	94,713	0	0	0	0	0	72,188	22,525
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,923,580	1,806,071	245,376	287,388	180,911	203,803	585	199,447
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	13,545	0	0	0	0	0	13,545	0
50	387.50	GPS EQUIPMENT	11	1,580,554	964,048	130,977	153,403	96,567	108,786	312	106,461
51		TOTAL DISTRIBUTION PLANT		536,169,752	350,564,657	46,438,651	47,887,392	28,520,148	31,724,241	203,568	30,831,096
52	389-398	GENERAL PLANT	11	11,553,029	7,136,999	969,646	1,135,663	714,901	805,362	2,311	788,148
53		TOTAL DEPRECIATION RESERVE		574,513,039	374,813,650	49,809,075	51,764,714	30,709,992	34,070,841	217,228	33,127,539

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE PEAK & AVERAGE												111, SCHEDULE 2 PAGE 5 OF 13 WITNESS: C. E. Notestone
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	301-305	INTANGIBLE PLANT	11	9,291,209	5,739,737	779,811	913,326	574,940	647,690	1,858	633,846	
2	301-305	INTANGIBLE PLANT - C&I NETWORK ONLY	26	0	0	0	0	0	0	0	0	
3	350-362	UNDERGROUND STORAGE PLANT	25	288,576	212,920	33,608	35,036	6,585	0	427	0	
DISTRIBUTION PLANT												
4	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0	
5	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0	
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0	
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	63,173	32,854	5,375	7,940	5,216	5,955	0	5,833	
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0	
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0	
10	374.50	RIGHTS OF WAY	5	34,841	18,119	2,964	4,379	2,877	3,285	0	3,217	
11	374.50	DIRECT - RIGHTS OF WAY	5	0	0	0	0	0	0	0	0	
12	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0	
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0	
14	375.40	M & R STRUCTURES - REGULATING	5	132,830	69,080	11,301	16,695	10,968	12,522	0	12,264	
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	578	0	0	0	0	0	518	60	
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	517	(0)	10	76	161	159	0	111	
17	375.70	M & R STRUCTURES - OTHER	11	976,132	603,015	81,927	95,954	60,403	68,046	195	66,592	
18	375.71	M & R STRUCTURES - OTHER LEASED	11	1,070,494	661,308	89,847	105,230	66,242	74,624	214	73,029	
19	375.80	M & R STRUCTURES - COMMUNICATION	5	358	186	31	45	30	34	0	33	
20	376.00	MAINS	5	46,161,097	24,006,540	3,927,386	5,801,988	3,811,522	4,351,607	0	4,262,054	
21	376.00	DIRECT - MAINS - MDS	5	2,784	0	0	0	0	0	1,435	1,349	
22	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0	
23	376.30	MAINS-BARE STEEL	5	1,621,918	843,495	137,993	203,859	133,922	152,898	0	149,752	
24	376.30	DIRECT - MAINS-BARE STEEL	5	0	0	0	0	0	0	0	0	
25	376.80	MAINS-CAST IRON	5	5,180	2,694	441	651	428	488	0	478	
26	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0	
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	5,951,387	3,095,078	506,344	748,030	491,406	561,037	0	549,492	
28	378.20	DIRECT - M & R EQUIP-GEN-REG	5	22,509	0	0	0	0	0	0	22,509	
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0	
30	379.10	M & R EQUIP - CITY GATE	5	6,520	3,391	555	820	538	615	0	602	
31	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0	
32	380.00	SERVICES	15	22,417,555	20,402,665	1,618,996	325,279	47,525	12,330	0	10,760	
33	380.00	DIRECT - SERVICES	15	50	0	0	0	0	0	14	36	
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
35	381.00	METERS	16	976,293	738,673	142,871	84,254	8,035	1,855	59	547	
36	381.10	AUTOMATIC METER READING	16	1,400,639	1,059,738	204,970	120,875	11,527	2,661	84	784	
37	381.10	AUTOMATIC METER READING - OTHER	26	16,687	0	0	0	13,755	1,973	141	818	
38	382.00	METER INSTALLATIONS	16	837,632	633,761	122,579	72,288	6,894	1,592	50	469	
39	383.00	HOUSE REGULATORS	21	353,067	321,633	24,898	5,790	614	88	7	35	
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0	
41	385.00	IND M&R EQUIPMENT	17	410,282	0	7,734	60,443	127,569	126,400	0	88,137	
42	385.00	DIRECT - IND M&R EQUIPMENT	17	22,364	0	0	0	0	0	19,464	2,901	
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0	
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0	
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0	
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0	
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0	
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	488,853	301,994	41,029	48,054	30,250	34,078	98	33,350	
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	3,326	0	0	0	0	0	3,326	0	
50	387.50	GPS EQUIPMENT	11	208,185	128,608	17,473	20,465	12,883	14,513	42	14,202	
51		TOTAL DISTRIBUTION PLANT		83,185,251	52,922,832	6,944,722	7,723,114	4,842,765	5,426,759	25,647	5,299,412	
53	389-398	GENERAL PLANT	11	1,383,686	854,786	116,133	136,016	85,623	96,457	277	94,395	
54		NET DEPRECIATION & AMORTIZATION EXPENSE		94,148,722	59,730,275	7,874,273	8,807,493	5,509,912	6,170,906	28,209	6,027,654	
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,684,067	2,893,629	393,134	460,444	289,850	326,526	937	319,547	
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		98,832,789	62,623,904	8,267,407	9,267,936	5,799,762	6,497,432	29,146	6,347,201	

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
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WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		337,954,583	281,185,282	30,176,738	22,557,156	4,015,126	0	20,281	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		20,222,812	20,222,812	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
6		GAS PROCUREMENT REVENUE		370,384	273,502	42,008	43,945	10,929	0	0	0
7		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
8		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
9		TOTAL SALES REVENUE		486,060,281	395,855,038	44,583,771	37,628,707	7,755,689	0	237,076	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		166,644,635	80,238,350	12,080,677	25,940,860	23,475,785	19,486,797	530,201	4,891,965
11		USP REVENUE		6,499,947	6,499,947	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		185,481,757	95,174,914	13,579,610	28,342,485	23,475,785	19,486,797	530,201	4,891,965
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,284,660	938,418	112,935	127,772	49,048	43,691	1,734	11,061
18	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
19	493.00	RENTS	11	1,213	749	102	119	75	85	0	83
20	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
21		TOTAL MISCELLANEOUS REVENUE		1,664,865	1,285,783	139,869	132,925	49,544	43,836	1,738	11,170
22		TOTAL PROPOSED OPERATING REVENUE		<u>673,206,903</u>	<u>492,315,735</u>	<u>58,303,250</u>	<u>66,104,117</u>	<u>31,281,018</u>	<u>19,530,633</u>	<u>769,015</u>	<u>4,903,135</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		253,876,902	208,613,459	24,044,640	18,019,185	3,179,337	0	20,281	0
24		USP REVENUE		16,626,562	16,626,562	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
27		GAS PROCUREMENT REVENUE		2,523,698	1,863,568	286,230	299,432	74,468	0	0	0
28		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
29		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
30		TOTAL SALES REVENUE		400,539,664	321,277,031	38,695,895	33,346,223	6,983,439	0	237,076	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		153,075,588	83,572,517	9,597,292	20,589,411	18,589,187	15,319,132	530,201	4,877,848
32		USP REVENUE		5,344,052	5,344,052	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		170,756,815	97,353,186	11,096,225	22,991,036	18,589,187	15,319,132	530,201	4,877,848
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,092,890	798,334	96,076	108,699	41,727	37,169	1,475	9,410
39	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
40	493.00	RENTS	11	1,213	749	102	119	75	85	0	83
41	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
42		TOTAL MISCELLANEOUS REVENUE		1,473,095	1,145,699	123,011	113,851	42,222	37,314	1,479	9,519
43		TOTAL CURRENT OPERATING REVENUE		<u>572,769,574</u>	<u>419,775,916</u>	<u>49,915,131</u>	<u>56,451,110</u>	<u>25,614,848</u>	<u>15,356,446</u>	<u>768,756</u>	<u>4,887,367</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 7 OF 13
WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
2	807.00	PURCHASED GAS EXPENSE	4	696,212	509,941	79,340	87,159	18,686	0	1,086	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>370,384</u>	<u>271,288</u>	<u>42,209</u>	<u>46,368</u>	<u>9,941</u>	0	<u>578</u>	0
4		TOTAL PURCHASED GAS		<u>140,001,572</u>	<u>102,543,947</u>	<u>15,954,275</u>	<u>17,526,629</u>	<u>3,758,261</u>	0	<u>218,459</u>	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	6,870	5,069	800	834	157	0	10	0
8	820.00	M & R	25	64,484	47,578	7,510	7,829	1,472	0	95	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,969	1,453	229	239	45	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,528</u>	<u>5,554</u>	<u>877</u>	<u>914</u>	<u>172</u>	0	<u>11</u>	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		80,851	59,654	9,416	9,816	1,845	0	120	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		<u>80,851</u>	<u>59,654</u>	<u>9,416</u>	<u>9,816</u>	<u>1,845</u>	0	<u>120</u>	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	13,329,528	8,786,025	1,106,351	1,147,806	718,995	799,372	667	770,313
19	871.00	LOAD DISPATCHING	13	247,415	128,658	21,048	31,095	20,427	23,321	17	22,849
20	874.00	MAINS & SERVICES	14	22,872,949	14,142,802	1,871,693	2,233,772	1,424,756	1,615,974	1,144	1,582,808
21	875.00	M & R - GENERAL	13	791,491	411,583	67,332	99,475	65,346	74,606	55	73,094
22	876.00	M & R - INDUSTRIAL	17	370,307	0	6,980	54,554	115,140	114,084	0	79,549
23	878.00	METERS & HOUSE REGULATORS	23	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
24	879.00	CUSTOMER INSTALLATIONS	15	6,861,543	6,244,828	495,541	99,561	14,547	3,774	0	3,294
25	880.00	OTHER	18	4,660,034	3,071,615	386,783	401,276	251,362	279,462	233	269,303
26	881.00	RENTS	18	<u>69,102</u>	<u>45,548</u>	<u>5,736</u>	<u>5,950</u>	<u>3,727</u>	<u>4,144</u>	4	<u>3,993</u>
27		TOTAL DISTRIBUTION OPERATIONS		51,875,554	34,904,087	4,323,386	4,277,613	2,640,977	2,920,217	2,333	2,806,942
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,470	105,772	13,319	13,818	8,656	9,623	8	9,274
29	886.00	STRUCTURES AND IMPROVEMENTS	13	86,518	44,990	7,360	10,874	7,143	8,155	6	7,990
30	887.00	MAINS	13	12,915,248	6,716,058	1,098,700	1,623,188	1,066,283	1,217,391	904	1,192,723
31	889.00	M & R - GENERAL	13	1,052,502	547,312	89,536	132,279	86,895	99,209	74	97,199
32	890.00	M & R - INDUSTRIAL	17	161,769	0	3,049	23,832	50,299	49,838	0	34,751
33	892.00	SERVICES	15	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0	2,501
34	893.00	METERS & HOUSE REGULATORS	23	372,973	289,237	50,497	28,480	3,722	765	30	242
35	894.00	OTHER EQUIPMENT	18	<u>1,067,927</u>	<u>703,913</u>	<u>88,638</u>	<u>91,959</u>	<u>57,604</u>	<u>64,044</u>	<u>53</u>	<u>61,716</u>
36		TOTAL DISTRIBUTION MAINTENANCE		21,028,065	13,149,606	1,727,413	2,000,036	1,291,648	1,451,891	1,075	1,406,396
37		TOTAL DISTRIBUTION		<u>72,903,619</u>	<u>48,053,693</u>	<u>6,050,799</u>	<u>6,277,649</u>	<u>3,932,625</u>	<u>4,372,108</u>	<u>3,408</u>	<u>4,213,337</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 8 OF 13

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	756,747	692,098	53,578	10,050	840	121	8	53
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	8,467,953	7,744,536	599,531	112,454	9,399	1,355	85	593
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	154,476	110,832	37,410	5,223	643	369	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,435,459	4,241,674	95,850	97,935	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	367,579	0	1,481	12,439	166,289	140,033	6,451	40,886
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	867,390	815,144	25,534	26,712	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		21,970,614	21,970,614	0	0	0	0	0	0
9	905.00	MISCELLANEOUS	6	444	406	31	6	1	0	0	0
10	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCOUNTS		<u>37,020,662</u>	<u>35,575,304</u>	<u>813,415</u>	<u>264,819</u>	<u>177,172</u>	<u>141,878</u>	<u>6,543</u>	<u>41,532</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
12	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
13	908.00	CUSTOMER ASSISTANCE	6	2,941	2,690	208	39	3	1	0	0
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	171,746	157,074	12,160	2,281	191	28	2	12
15	910.00	MISCELLANEOUS	6	1,571,779	1,437,502	111,282	20,873	1,745	252	16	110
16	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
17	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
18	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
19		TOTAL CUST SERVICE & INFORMATION		<u>1,746,466</u>	<u>1,597,265</u>	<u>123,650</u>	<u>23,193</u>	<u>1,939</u>	<u>280</u>	<u>17</u>	<u>122</u>
<u>SALES EXPENSES</u>											
20	912.00	DEMONSTRATION	6	839,898	768,146	59,465	11,154	932	134	8	59
21	913.00	ADVERTISING	6	222,564	203,551	15,758	2,956	247	36	2	16
22		TOTAL SALES		<u>1,062,462</u>	<u>971,696</u>	<u>75,222</u>	<u>14,109</u>	<u>1,179</u>	<u>170</u>	<u>11</u>	<u>74</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
23	920.00	SALARIES	19	21,858,971	15,211,002	1,792,217	1,669,370	1,008,136	1,108,687	1,312	1,068,248
24	920.00	SALARIES - AMR OTHER	26	0	0	0	0	0	0	0	0
25	921.00	OFFICE SUPPLIES & EXPENSES	19	4,372,665	3,042,806	358,515	333,940	201,667	221,782	262	213,692
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
25	923.00	OUTSIDE SERVICES EMPLOYED	19	24,107,821	16,775,909	1,976,600	1,841,114	1,111,853	1,222,749	1,447	1,178,149
26	923.00	OUTSIDE SERVICES EMPLOYED - AMR OTHER	26	11,024	(0)	0	0	9,087	1,304	93	540
27	924.00	PROPERTY INSURANCE	19	80,425	55,965	6,594	6,142	3,709	4,079	5	3,930
28	925.00	INJURIES AND DAMAGES	19	6,229,651	4,335,027	510,769	475,758	287,312	315,968	374	304,443
29	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,449,046	10,674,673	1,288,450	1,202,090	724,406	795,317	773	763,337
30	928.00	REGULATORY COMMISSION EXPENSES	19	2,301,359	1,601,447	188,688	175,755	106,139	116,725	138	112,467
31	930.00	MISCELLANEOUS GENERAL	19	705,953	491,252	57,881	53,914	32,559	35,806	42	34,500
32	931.00	RENTS-GENERAL	19	5,451,062	3,793,230	446,933	416,298	251,403	276,478	327	266,393
33	932.00	MAINTENANCE	19	3,825,410	2,661,988	313,645	292,147	176,428	194,025	230	186,948
34		TOTAL ADMINISTRATIVE & GENERAL		<u>84,393,387</u>	<u>58,643,300</u>	<u>6,940,293</u>	<u>6,466,528</u>	<u>3,912,698</u>	<u>4,292,918</u>	<u>5,002</u>	<u>4,132,649</u>
35		TOTAL O & M EXPENSES		<u>337,209,019</u>	<u>247,444,860</u>	<u>29,967,070</u>	<u>30,582,743</u>	<u>11,785,718</u>	<u>8,807,354</u>	<u>233,560</u>	<u>8,387,714</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 9 OF 13

WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
				\$	\$	\$	\$	\$	\$	\$	\$
		<u>FEDERAL TAXES</u>									
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	159,062	109,905	13,266	12,377	7,458	8,189	8	7,859
2	408.00	FICA	24	3,001,823	2,074,140	250,352	233,572	140,756	154,534	150	148,320
3		TOTAL FEDERAL TAXES		<u>3,160,885</u>	<u>2,184,045</u>	<u>263,618</u>	<u>245,948</u>	<u>148,214</u>	<u>162,722</u>	<u>158</u>	<u>156,179</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	529,883	327,341	44,473	52,088	32,789	36,938	106	36,149
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	62	8	10	6	7	0	7
8	408.00	STATE SALES AND USE TAX	19	138,661	96,490	11,369	10,590	6,395	7,033	8	6,776
9	408.00	OTHER	19	(126)	(88)	(10)	(10)	(6)	(6)	0	(6)
10		TOTAL STATE TAXES		<u>668,518</u>	<u>423,805</u>	<u>55,840</u>	<u>62,677</u>	<u>39,185</u>	<u>43,972</u>	<u>114</u>	<u>42,926</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,829,403</u>	<u>2,607,850</u>	<u>319,458</u>	<u>308,626</u>	<u>187,399</u>	<u>206,694</u>	<u>272</u>	<u>199,105</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 10 OF 13**

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		3,351,047,043	2,070,789,644	281,436,781	329,550,808	207,116,156	233,192,579	748,680	228,212,394
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,799,838	441,930	460,714	86,595	0	5,616	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(574,513,039)	(374,813,650)	(49,809,075)	(51,764,714)	(30,709,992)	(34,070,841)	(217,228)	(33,127,539)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(120,611)	(19,037)	(19,847)	(3,730)	0	(242)	0
5		NET PLANT		2,780,165,230	1,698,655,221	232,050,599	278,226,961	176,489,030	199,121,738	536,826	195,084,855
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,168,261	721,705	98,052	114,840	72,292	81,439	234	79,699
7	164.00	GAS STORED UNDERGROUND - FSS	25	33,812,288	24,947,721	3,937,779	4,105,150	771,596	0	50,042	0
8	165.00	PREPAYMENTS	19	2,248,139	1,564,412	184,325	171,690	103,684	114,026	135	109,867
9	165.00	CLOUD BASED ASSETS	11	748,422	462,346	62,815	73,570	46,312	52,172	150	51,057
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	0	0	0	0	0	0	0	0
12		TOTAL WORKING CAPITAL		37,977,110	27,696,184	4,282,971	4,465,250	993,884	247,637	50,561	240,623
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,832,454	43,771,624	5,948,509	6,965,664	4,378,154	4,929,230	15,583	4,823,690
14	282.00	ACCUMULATED DEF INCOME TAX	12	(484,031,957)	(299,112,388)	(40,649,004)	(47,599,703)	(29,918,015)	(33,683,784)	(106,487)	(32,962,576)
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	(263,690)	0	0	0	(217,365)	(31,179)	(2,228)	(12,918)
16	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
17		TOTAL DEFERRED INCOME TAXES		(413,463,193)	(255,340,764)	(34,700,495)	(40,634,039)	(25,757,226)	(28,785,733)	(93,132)	(28,151,804)
18	235.00	CUSTOMER DEPOSITS	9	(3,262,194)	(2,340,525)	(790,006)	(110,295)	(13,571)	(7,797)	0	0
19	252.00	CUSTOMER ADVANCES	5	<u>10,066</u>	<u>5,236</u>	<u>856</u>	<u>1,265</u>	<u>831</u>	<u>949</u>	0	<u>929</u>
20		RATE BASE		<u>2,401,427,019</u>	<u>1,468,675,352</u>	<u>200,843,925</u>	<u>241,949,142</u>	<u>151,712,948</u>	<u>170,576,794</u>	<u>494,255</u>	<u>167,174,603</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 11 OF 13
WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
STATE INCOME TAX										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	107,099,303	11,361,195	16,291,805	7,841,969	(155,034)	505,778	(10,046,653)
2	STATUTORY ADJUSTMENTS	12	(97,053,588)	(59,975,235)	(8,150,560)	(9,544,250)	(5,998,882)	(6,753,959)	(21,352)	(6,609,349)
3	INTEREST ON DEBT		(49,229,254)	(30,107,845)	(4,117,300)	(4,959,957)	(3,110,115)	(3,496,824)	(10,132)	(3,427,079)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(12,956,950)</u>	<u>(8,006,877)</u>	<u>(1,088,125)</u>	<u>(1,274,187)</u>	<u>(800,869)</u>	<u>(901,674)</u>	<u>(2,851)</u>	<u>(882,368)</u>
5	STATE TAXABLE INCOME		(26,341,428)	9,009,346	(1,994,790)	513,411	(2,067,898)	(11,307,491)	471,444	(20,965,450)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		0	0	0	0	0	0	0	0
7	STATE NET INCOME TAX @ 9.99%		0	0	0	0	0	0	0	0
8	DEFERRED INCOME TAXES	12	<u>42,372</u>	<u>26,184</u>	<u>3,558</u>	<u>4,167</u>	<u>2,619</u>	<u>2,949</u>	<u>9</u>	<u>2,886</u>
9	STATE INCOME TAX		42,372	26,184	3,558	4,167	2,619	2,949	9	2,886
FEDERAL INCOME TAX										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	107,099,303	11,361,195	16,291,805	7,841,969	(155,034)	505,778	(10,046,653)
11	STATE NET INCOME TAX (LINE 7)		0	0	0	0	0	0	0	0
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(146,282,842)</u>	<u>(90,396,945)</u>	<u>(12,284,833)</u>	<u>(14,385,455)</u>	<u>(9,041,743)</u>	<u>(10,179,823)</u>	<u>(32,182)</u>	<u>(9,961,862)</u>
13	FEDERAL TAXABLE INCOME		(13,384,478)	16,702,358	(923,638)	1,906,351	(1,199,774)	(10,334,857)	473,596	(20,008,514)
14	FEDERAL INCOME TAX @ 21%		(2,810,740)	3,507,495	(193,964)	400,334	(251,952)	(2,170,320)	99,455	(4,201,788)
15	DEFERRED INCOME TAXES	12	22,408,727	13,847,697	1,881,885	2,203,674	1,385,083	1,559,423	4,930	1,526,034
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,119,502)	(1,927,728)	(261,976)	(306,772)	(192,816)	(217,086)	(686)	(212,438)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(8,898)</u>	<u>(5,499)</u>	<u>(747)</u>	<u>(875)</u>	<u>(550)</u>	<u>(619)</u>	<u>(2)</u>	<u>(606)</u>
19	FEDERAL INCOME TAX		16,469,587	15,421,966	1,425,198	2,296,361	939,765	(828,602)	103,697	(2,888,798)
20	STATE NET INCOME TAX (LINE 9)		<u>42,372</u>	<u>26,184</u>	<u>3,558</u>	<u>4,167</u>	<u>2,619</u>	<u>2,949</u>	<u>9</u>	<u>2,886</u>
21	TOTAL INCOME TAXES		<u>16,511,959</u>	<u>15,448,150</u>	<u>1,428,756</u>	<u>2,300,528</u>	<u>942,384</u>	<u>(825,653)</u>	<u>103,706</u>	<u>(2,885,912)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 12 OF 13**

WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
1	DESIGN DAY	1	745,154,100	452,900,000	78,086,000	110,100,000	59,807,100	44,261,000	0	47,369,000
2	PERCENT		100.000%	54.423%	10.479%	14.775%	8.026%	5.940%	0.000%	6.357%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,381,506	26,813,932	4,118,413	4,308,373	1,071,488	0	69,300	0
4	PERCENT		100.000%	73.703%	11.320%	11.842%	2.945%	0.000%	0.190%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,995,915	34,645,192	5,698,416	9,417,769	7,547,511	10,687,026	0	10,402,760
6	PERCENT		100.000%	44.190%	7.269%	12.013%	9.627%	13.632%	0.000%	13.269%
7	GAS PURCHASED EXPENSE	4	138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
8	PERCENT		100.000%	73.245%	11.396%	12.519%	2.684%	0.000%	0.156%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.006%	8.508%	12.569%	8.257%	9.427%	0.000%	9.233%
11	AVERAGE NO. OF CUSTOMERS	6	437,964	400,577	31,009	5,815	488	70	5	29
12	PERCENT		100.000%	91.457%	7.080%	1.328%	0.111%	0.016%	0.001%	0.007%
13	DISTRIBUTION UNCOLLECTIBLES	7	8,888,149	8,499,845	192,069	196,234	0	0	0	0
14	PERCENT		100.000%	95.631%	2.161%	2.208%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	38,858,340	0	176,162	1,479,459	19,779,386	16,656,056	767,277	4,863,292
16	PERCENT		100.000%	0.000%	0.403%	3.384%	45.239%	38.096%	1.755%	11.123%
17	CUSTOMER DEPOSITS	9	2,549,243	1,829,028	617,341	86,182	10,594	6,098	0	0
18	PERCENT		100.000%	71.747%	24.217%	3.381%	0.416%	0.239%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,083,559	800,840	95,252	107,773	41,374	36,852	1,468	9,331
20	PERCENT		100.000%	73.048%	8.791%	9.946%	3.818%	3.401%	0.135%	0.861%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	2,990,278,047	1,982,517,916	269,349,921	315,481,487	198,570,566	223,714,843	643,315	218,937,238
22	PERCENT		100.000%	61.776%	8.393%	9.830%	6.188%	6.971%	0.020%	6.822%
23	GROSS PLANT	12	3,351,047,043	2,070,789,644	281,436,781	329,550,808	207,116,156	233,192,579	748,680	228,212,394
24	PERCENT		100.000%	61.796%	8.398%	9.834%	6.181%	6.959%	0.022%	6.810%
25	MAINS - ACCOUNT 376	13	2,177,567,641	1,132,347,581	185,248,110	273,669,899	179,782,986	205,257,867	156,338	201,104,860
26	PERCENT		100.000%	52.001%	8.507%	12.568%	8.256%	9.426%	0.007%	9.235%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 13 OF 13**

WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	2,709,705,220	1,800,006,155	238,228,269	284,314,348	181,338,205	205,661,344	156,899	201,458,390
28	PERCENT		100.000%	61.832%	8.183%	9.766%	6.229%	7.065%	0.005%	6.920%
29	SERVICES	15	489,404,215	445,631,559	35,361,097	7,104,136	1,036,139	271,284	0	233,807
30	PERCENT		100.000%	91.012%	7.222%	1.451%	0.212%	0.055%	0.000%	0.048%
31	METERS	16	30,759,799	23,286,300	4,503,987	2,656,001	253,254	58,540	1,716	17,350
32	PERCENT		100.000%	75.661%	14.634%	8.630%	0.823%	0.190%	0.006%	0.056%
33	INDUSTRIAL M & R	17	4,491,016	0	107,802	842,649	1,778,440	1,762,125	0	1,228,679
34	PERCENT		100.000%	0.000%	1.885%	14.732%	31.093%	30.808%	0.000%	21.482%
35	OTHER DISTRIBUTION O & M EXPENSES	18	50,517,820	35,340,820	4,449,973	4,616,840	2,892,281	3,215,463	2,444	3,098,738
36	PERCENT		100.000%	65.914%	8.300%	8.611%	5.394%	5.997%	0.005%	5.779%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	82,025,434	60,011,409	7,071,186	6,586,028	3,977,098	4,374,402	5,312	4,214,180
38	PERCENT		100.000%	69.587%	8.199%	7.637%	4.612%	5.072%	0.006%	4.887%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	74.354%	8.334%	7.360%	3.901%	2.779%	0.000%	3.272%
41	HOUSE REGULATORS (GPA 383)	21	3,295,006	3,001,943	232,383	54,053	5,731	836	60	336
42	PERCENT		100.000%	91.097%	7.052%	1.640%	0.174%	0.025%	0.002%	0.010%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.179%	8.421%	9.965%	6.079%	6.103%	0.000%	6.253%
45	METERS	23	128,335,907	99,586,916	17,386,647	9,806,403	1,282,191	263,255	10,496	83,957
46	PERCENT		100.000%	77.549%	13.539%	7.636%	0.998%	0.205%	0.008%	0.065%
47	LABOR	24	28,636,803	20,815,456	2,512,408	2,343,927	1,412,592	1,550,922	1,497	1,488,531
48	PERCENT		100.000%	69.096%	8.340%	7.781%	4.689%	5.148%	0.005%	4.941%
49	SALES AND CHOICE TRANSPORTATION	25	46,955,249	34,645,192	5,468,485	5,700,784	1,071,488	0	69,300	0
50	PERCENT		100.000%	73.783%	11.646%	12.141%	2.282%	0.000%	0.148%	0.000%
51	AUTOMATED METER READING OTHER	26	563	0	0	0	488	70	5	29
52	PERCENT		95.101%	0.000%	0.000%	0.000%	82.432%	11.824%	0.845%	4.899%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2020-3018835

WITNESS: C. E. Notestone

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2021

111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 1 OF 13
WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC ACTOI (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGS/DS-1 (E)	SGS/DS-2 (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)	FLEX (J)
			\$	\$	\$	\$	\$	\$	\$	\$
1	TOTAL REVENUE [PAGE 6]		673,206,904	492,315,834	58,303,249	66,104,094	31,280,999	19,530,604	769,015	4,903,109
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		199,414,378	156,186,657	14,154,077	11,043,228	6,233,234	5,974,199	16,768	5,806,215
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	70,127,438	8,209,042	7,519,141	4,337,029	4,265,143	29,146	4,345,850
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>2,838,519</u>	<u>317,641</u>	<u>254,864</u>	<u>142,438</u>	<u>138,079</u>	<u>272</u>	<u>137,589</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		441,011,546	330,915,334	38,513,486	36,210,335	14,442,335	10,377,421	262,981	10,289,654
7	OPERATING INCOME BEFORE TAXES		232,195,358	161,400,500	19,789,763	29,893,759	16,838,664	9,153,183	506,034	(5,386,546)
8	INCOME TAXES		40,818,965	28,420,952	3,494,453	5,704,702	3,206,993	1,547,992	103,769	(1,659,895)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(179,977)</u>	<u>(21,456)</u>	<u>(20,441)</u>	<u>(11,836)</u>	<u>(11,694)</u>	<u>(57)</u>	<u>(11,954)</u>
10	NET INCOME TAXES		40,561,550	28,240,975	3,472,997	5,684,261	3,195,157	1,536,297	103,712	(1,671,849)
11	OPERATING INCOME		191,633,808	133,159,525	16,316,766	24,209,498	13,643,507	7,616,886	402,322	(3,714,696)
12	RATE BASE [PAGE 10]		2,401,427,019	1,668,608,228	199,286,473	195,353,641	112,738,740	111,096,260	494,255	113,849,421
13	RATE OF RETURN EARNED ON RATE BASE		7.980%	7.980%	8.188%	12.393%	12.102%	6.856%	81.400%	-3.263%
14	UNITIZED RETURN		1.00	1.00	1.03	1.55	1.52	0.86	10.20	(0.41)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 2 OF 13
 WITNESS: C. E. Notestone

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		572,769,575	419,776,015	49,915,130	56,451,087	25,614,829	15,356,417	768,756	4,887,341
2	PRODUCTS PURCHASED [PAGE 7]		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		198,274,043	155,363,062	14,058,841	10,933,630	6,168,902	5,926,806	16,765	5,806,036
4	DEPRECIATION & AMORTIZATION [PAGE 5]		98,832,789	70,127,438	8,209,042	7,519,141	4,337,029	4,265,143	29,146	4,345,850
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,829,403</u>	<u>2,838,519</u>	<u>317,641</u>	<u>254,864</u>	<u>142,438</u>	<u>138,079</u>	<u>272</u>	<u>137,589</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		439,871,211	330,091,739	38,418,250	36,100,737	14,378,003	10,330,028	262,978	10,289,475
7	OPERATING INCOME BEFORE TAXES		132,898,364	89,684,276	11,496,880	20,350,350	11,236,826	5,026,389	505,778	(5,402,135)
8	INCOME TAXES [PAGE 11]		16,511,959	10,865,469	1,464,430	3,368,562	1,835,713	537,790	103,706	(1,663,711)
9	INVESTMENT TAX CREDIT	12	<u>(257,415)</u>	<u>(179,977)</u>	<u>(21,456)</u>	<u>(20,441)</u>	<u>(11,836)</u>	<u>(11,694)</u>	<u>(57)</u>	<u>(11,954)</u>
10	NET INCOME TAXES		16,254,544	10,685,492	1,442,974	3,348,120	1,823,877	526,095	103,649	(1,675,665)
11	OPERATING INCOME		116,643,820	78,998,784	10,053,906	17,002,229	9,412,948	4,500,293	402,129	(3,726,469)
12	RATE BASE [PAGE 10]		2,401,427,019	1,668,608,228	199,286,473	195,353,641	112,738,740	111,096,260	494,255	113,849,421
13	RATE OF RETURN EARNED ON RATE BASE		4.857%	4.734%	5.045%	8.703%	8.349%	4.051%	81.361%	-3.273%
14	UNITIZED RETURN		1.00	0.97	1.04	1.79	1.72	0.83	16.75	(0.67)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

ALLOCATED COST OF SERVICE
 AVERAGE STUDY-ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 3 OF 13

WITNESS: C. E. Notestone

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	56,380,150	39,415,927	4,696,467	4,473,201	2,594,615	2,565,861	11,276	2,622,805
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	5,802,680	4,281,392	675,780	704,503	132,417	0	8,588	0
DISTRIBUTION PLANT											
4	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,864	1,848	2,187	1,334	1,339	0	1,372
5	374.20	LAND - OTHER DISTRIBUTION	22	3,361,100	2,123,510	283,038	334,934	204,321	205,128	0	210,170
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	60,248	8,030	9,503	5,797	5,820	0	5,963
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	3,607,611	2,279,253	303,797	359,498	219,307	220,173	0	225,584
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	8	1	1	1	1	0	1
10	374.50	RIGHTS OF WAY	22	3,233,171	2,042,685	272,265	322,186	196,545	197,321	0	202,170
11	374.50	DIRECT - RIGHTS OF WAY	22	0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,439	592	700	427	429	0	439
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,535	338	400	244	245	0	251
14	375.40	M & R STRUCTURES - REGULATING	22	6,049,443	3,821,977	509,424	602,827	367,746	369,198	0	378,272
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	24,324	2,802
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,228	0	1,625	12,703	26,811	26,565	0	18,524
17	375.70	M & R STRUCTURES - OTHER	11	32,638,171	22,817,672	2,718,760	2,589,513	1,502,009	1,485,383	6,528	1,518,328
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,836,888	4,779,737	569,513	542,439	314,634	311,147	1,367	318,052
19	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,434	1,391	1,646	1,004	1,008	0	1,033
20	376.00	MAINS	22	2,107,537,372	1,331,521,036	177,475,722	210,016,099	128,117,197	128,623,006	0	131,784,312
21	376.00	DIRECT - MAINS - MDS	22	146,567	0	0	0	0	0	75,535	71,032
22	376.08	MAINS-CSL REPLACEMENTS	22	23,574,504	14,894,136	1,985,209	2,349,199	1,433,094	1,438,752	0	1,474,114
23	376.30	MAINS-BARE STEEL	22	46,138,201	29,149,654	3,885,298	4,597,672	2,804,741	2,815,814	0	2,885,022
24	376.30	DIRECT - MAINS-BARE STEEL	22	80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	22	90,193	56,983	7,595	8,988	5,483	5,505	0	5,640
26	378.10	M & R EQUIP - GENERAL	22	1,447,592	914,574	121,902	144,253	87,999	88,347	0	90,518
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	141,017,786	89,093,627	11,875,108	14,052,422	8,572,471	8,606,316	0	8,817,842
28	378.20	DIRECT - M & R EQUIP-GEN-REG	22	678,970	0	0	0	0	0	0	678,970
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	454,917	287,412	38,309	45,333	27,654	27,764	0	28,446
30	379.10	M & R EQUIP - CITY GATE	22	136,417	86,187	11,488	13,594	8,293	8,326	0	8,530
31	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(284)	(38)	(45)	(27)	(27)	0	(28)
32	380.00	SERVICES	15	733,594,002	667,658,573	52,980,159	10,644,449	1,555,219	403,477	0	352,125
33	380.00	DIRECT - SERVICES	15	1,966	0	0	0	0	0	561	1,405
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	41,437,254	31,351,841	6,063,928	3,576,035	341,029	78,731	2,486	23,205
36	381.10	AUTOMATIC METER READING	16	24,576,594	18,594,897	3,596,539	2,120,960	202,265	46,696	1,475	13,763
37	381.10	AUTOMATIC METER READING - OTHER	26	417,168	0	0	0	343,880	49,326	3,525	20,437
38	382.00	METER INSTALLATIONS	16	44,245,933	33,476,916	6,474,950	3,818,424	364,144	84,067	2,855	24,778
39	383.00	HOUSE REGULATORS	21	14,221,040	12,954,941	1,002,868	233,225	24,745	3,555	284	1,422
40	384.00	HOUSE REG INSTALLATIONS	21	3,521,874	3,208,322	248,363	57,759	6,128	881	70	352
41	385.00	IND M&R EQUIPMENT	17	7,823,841	0	147,479	1,152,608	2,432,667	2,410,369	0	1,680,717
42	385.00	DIRECT - IND M&R EQUIPMENT	17	518,894	0	0	0	0	0	451,596	67,297
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,044,295	0	19,685	153,846	324,703	321,726	0	224,335
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,598	1,620	1,543	895	885	4	905
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	81,969	9,767	9,302	5,396	5,336	23	5,454
46	387.42	OTHER EQUIP RADIO	11	119,609	83,620	9,964	9,490	5,504	5,443	24	5,584
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	436,197	51,974	49,503	28,713	28,395	125	29,025
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	9,713,216	6,790,607	809,111	770,647	447,002	442,049	1,943	451,859
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	69,585	0	0	0	0	0	69,585	0
50	387.50	GPS EQUIPMENT	11	2,201,372	1,539,001	183,374	174,657	101,307	100,184	440	102,408
51		TOTAL DISTRIBUTION PLANT		3,261,554,757	2,280,150,169	271,670,993	258,778,497	150,080,680	148,418,655	723,354	151,732,410
52	389-396	GENERAL PLANT	11	27,309,455	19,092,313	2,274,878	2,166,732	1,256,781	1,242,853	5,462	1,270,436
53		TOTAL GROSS PLANT		3,351,047,043	2,342,939,800	279,318,117	266,122,934	154,064,493	152,227,369	748,680	155,625,650

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
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WITNESS: C. E. Notestone

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	22,109,287	15,456,824	1,841,704	1,754,151	1,017,469	1,006,194	4,422	1,028,524
2	301-305	INTANGIBLE PLANT - EC 350 NETWORK ONLY	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	4,680,971	3,453,761	545,146	568,317	106,820	0	6,928	0
DISTRIBUTION PLANT											
4	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
5	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	800,965	506,042	67,449	79,816	48,691	48,883	0	50,084
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
10	374.50	RIGHTS OF WAY	22	2,029,135	1,281,987	170,874	202,203	123,351	123,838	0	126,882
11	374.50	DIRECT - RIGHTS OF WAY	22	0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
14	375.40	M & R STRUCTURES - REGULATING	22	1,516,173	957,903	127,677	151,067	92,168	92,532	0	94,806
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	4,214	0	0	0	0	0	3,896	318
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	75,554	0	1,424	11,131	23,492	23,277	0	16,231
17	375.70	M & R STRUCTURES - OTHER	11	4,216,720	2,947,951	351,253	334,555	194,054	191,903	843	196,162
18	375.71	M & R STRUCTURES - OTHER LEASED	11	3,266,822	2,283,868	272,126	259,190	150,339	148,673	653	151,973
19	375.80	M & R STRUCTURES - COMMUNICATION	22	8,284	5,234	698	826	504	506	0	518
20	376.00	MAINS	22	260,313,078	164,463,200	21,920,964	25,940,198	15,824,432	15,886,907	0	16,277,377
21	376.00	DIRECT - MAINS - MDS	22	44,764	0	0	0	0	0	27,013	17,751
22	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	22	32,507,741	20,538,066	2,737,477	3,239,396	1,976,146	1,963,947	0	2,032,709
24	376.30	DIRECT - MAINS-BARE STEEL	22	80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	22	70,570	44,585	5,943	7,032	4,290	4,307	0	4,413
26	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	18,026,278	11,388,822	1,517,993	1,796,319	1,095,818	1,100,144	0	1,127,183
28	378.20	DIRECT - M & R EQUIP-GEN-REG	22	71,658	0	0	0	0	0	0	71,658
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
30	379.10	M & R EQUIP - CITY GATE	22	76,653	48,429	6,455	7,639	4,660	4,678	0	4,793
31	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	147,145,149	133,919,743	10,626,823	2,135,076	311,948	80,930	0	70,630
33	380.00	DIRECT - SERVICES	15	1,703	0	0	0	0	0	446	1,256
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	18,260,775	13,816,285	2,672,282	1,575,905	150,286	34,696	1,096	10,226
36	381.10	AUTOMATIC METER READING	16	17,046,420	12,897,492	2,494,573	1,471,106	140,292	32,388	1,023	9,546
37	381.10	AUTOMATIC METER READING - OTHER	26	12,675	(0)	0	0	10,448	1,499	107	621
38	382.00	METER INSTALLATIONS	16	14,988,375	11,340,354	2,193,399	1,293,497	123,354	28,478	899	8,394
39	383.00	HOUSE REGULATORS	21	7,900,693	7,197,294	557,157	129,571	13,747	1,975	158	790
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	3,112,158	(0)	58,664	458,483	967,663	958,794	0	668,554
42	385.00	DIRECT - IND M&R EQUIPMENT	17	94,713	0	0	0	0	0	72,188	22,525
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,923,580	2,043,904	243,534	231,957	134,543	133,052	585	136,005
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	13,545	0	0	0	0	0	13,545	0
50	387.50	GPS EQUIPMENT	11	1,560,554	1,090,999	129,994	123,814	71,817	71,021	212	72,597
51		TOTAL DISTRIBUTION PLANT		536,169,752	386,772,157	46,156,758	39,448,800	21,462,042	20,952,427	203,568	21,174,001
52	389-398	GENERAL PLANT	11	11,553,029	8,076,838	962,367	916,617	531,670	525,778	2,311	537,447
53		TOTAL DEPRECIATION RESERVE		574,513,039	413,759,579	49,505,975	42,687,885	23,118,002	22,484,399	217,228	22,739,972

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 AVERAGE STUDY - ALLOCATORS 5 & 20

111, SCHEDULE 3
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WITNESS: C. E. Notestone

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	9,291,209	6,495,577	773,958	737,165	427,581	422,843	1,858	432,227
2	301-305	INTANGIBLE PLANT - C&I NETWORK ONLY	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	288,576	212,920	33,608	35,036	6,585	0	427	0
DISTRIBUTION PLANT											
4	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
5	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	63,173	39,912	5,320	6,295	3,840	3,855	0	3,950
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
10	374.50	RIGHTS OF WAY	22	34,841	22,012	2,934	3,472	2,118	2,126	0	2,179
11	374.50	DIRECT - RIGHTS OF WAY	22	0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
14	375.40	M & R STRUCTURES - REGULATING	22	132,830	83,921	11,186	13,237	8,075	8,107	0	8,306
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	578	0	0	0	0	0	518	60
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	517	(0)	10	76	161	159	0	111
17	375.70	M & R STRUCTURES - OTHER	11	976,132	682,424	81,312	77,446	44,922	44,424	195	45,410
18	375.71	M & R STRUCTURES - OTHER LEASED	11	1,070,494	748,393	89,172	84,933	49,264	48,718	214	49,799
19	375.80	M & R STRUCTURES - COMMUNICATION	22	358	226	30	36	22	22	0	22
20	376.00	MAINS	22	46,161,097	29,164,120	3,887,226	4,599,953	2,806,133	2,817,212	0	2,886,453
21	376.00	DIRECT - MAINS - MDS	22	2,784	0	0	0	0	0	1,435	1,349
22	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	22	1,621,918	1,024,712	136,582	161,624	98,596	98,986	0	101,419
24	376.30	DIRECT - MAINS-BARE STEEL	22	0	0	0	0	0	0	0	0
25	376.80	MAINS-CAST IRON	22	5,180	3,273	436	516	315	316	0	324
26	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	5,951,387	3,760,027	501,166	593,056	361,785	363,213	0	372,140
28	378.20	DIRECT - M & R EQUIP-GEN-REG	22	22,509	0	0	0	0	0	0	22,509
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
30	379.10	M & R EQUIP - CITY GATE	22	6,520	4,119	549	850	396	398	0	408
31	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	22,417,555	20,402,665	1,618,996	325,279	47,525	12,330	0	10,760
33	380.00	DIRECT - SERVICES	15	50	0	0	0	0	0	14	36
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	976,293	738,673	142,871	84,254	8,035	1,855	59	547
36	381.10	AUTOMATIC METER READING	16	1,400,639	1,059,738	204,970	120,875	11,527	2,661	84	784
37	381.10	AUTOMATIC METER READING - OTHER	26	16,687	0	0	0	13,755	1,973	141	818
38	382.00	METER INSTALLATIONS	16	837,632	633,761	122,579	72,288	6,894	1,592	50	469
39	383.00	HOUSE REGULATORS	21	353,067	321,633	24,898	5,790	614	88	7	35
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	410,282	0	7,734	60,443	127,569	126,400	0	88,137
42	385.00	DIRECT - IND M&R EQUIPMENT	17	22,364	0	0	0	0	0	19,464	2,901
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
44	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
45	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
46	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
47	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	488,853	341,762	40,721	38,786	22,497	22,248	98	22,741
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	3,326	0	0	0	0	0	3,326	0
50	387.50	GPS EQUIPMENT	11	208,185	145,544	17,342	16,517	9,581	9,475	42	9,685
51		TOTAL DISTRIBUTION PLANT		83,185,251	59,176,914	6,896,033	6,265,525	3,623,624	3,566,157	25,647	3,631,351
53	389-398	GENERAL PLANT	11	1,383,686	967,348	115,261	109,782	63,677	62,972	277	64,369
54		NET DEPRECIATION & AMORTIZATION EXPENSE		94,148,722	66,852,760	7,818,859	7,147,507	4,121,468	4,051,971	28,209	4,127,947
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,684,067	3,274,678	390,183	371,634	215,561	213,172	937	217,903
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		98,832,789	70,127,438	8,209,042	7,519,141	4,337,029	4,265,143	29,146	4,345,850

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
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 WITNESS: C. E. Notestone

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		337,954,583	281,185,282	30,176,738	22,557,156	4,015,126	0	20,281	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		20,222,812	20,222,812	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
6		GAS PROCUREMENT REVENUE		370,384	273,502	42,008	43,945	10,929	0	0	0
7		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
8		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
9		TOTAL SALES REVENUE		486,060,281	395,855,038	44,583,771	37,628,707	7,755,689	0	237,076	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		166,644,635	80,238,350	12,080,677	25,940,860	23,475,785	19,486,797	530,201	4,891,965
11		USP REVENUE		6,499,947	6,499,947	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		185,481,757	95,174,914	13,579,610	28,342,485	23,475,785	19,486,797	530,201	4,891,965
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,284,660	938,418	112,935	127,772	49,048	43,691	1,734	11,061
18	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
19	493.00	RENTS	11	1,213	848	101	96	56	55	0	56
20	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
21		TOTAL MISCELLANEOUS REVENUE		1,664,865	1,285,882	139,868	132,902	49,525	43,807	1,738	11,144
22		TOTAL PROPOSED OPERATING REVENUE		<u>673,206,903</u>	<u>492,315,834</u>	<u>58,303,249</u>	<u>66,104,094</u>	<u>31,280,999</u>	<u>19,530,604</u>	<u>769,015</u>	<u>4,903,109</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		253,876,902	208,613,459	24,044,640	18,019,185	3,179,337	0	20,281	0
24		USP REVENUE		16,626,562	16,626,562	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		32,791	24,365	4,118	4,308	0	0	0	0
27		GAS PROCUREMENT REVENUE		2,523,698	1,863,568	286,230	299,432	74,468	0	0	0
28		MERCHANT FUNCTION REVENUE		867,390	815,144	25,534	26,712	0	0	0	0
29		GAS COST REVENUE		<u>126,612,321</u>	<u>93,333,933</u>	<u>14,335,373</u>	<u>14,996,586</u>	<u>3,729,634</u>	<u>0</u>	<u>216,795</u>	<u>0</u>
30		TOTAL SALES REVENUE		400,539,664	321,277,031	38,695,895	33,346,223	6,983,439	0	237,076	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		153,075,588	83,572,517	9,597,292	20,589,411	18,589,187	15,319,132	530,201	4,877,848
32		USP REVENUE		5,344,052	5,344,052	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		14,520	7,831	1,580	5,109	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>12,322,655</u>	<u>8,428,786</u>	<u>1,497,353</u>	<u>2,396,516</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		170,756,815	97,353,186	11,096,225	22,991,036	18,589,187	15,319,132	530,201	4,877,848
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,092,890	798,334	96,076	108,699	41,727	37,169	1,475	9,410
39	488.00	MISCELLANEOUS REVENUE	6	225,882	206,585	15,992	3,000	251	36	2	16
40	493.00	RENTS	11	1,213	848	101	96	56	55	0	56
41	495.00	OTHER	6	<u>153,111</u>	<u>140,031</u>	<u>10,840</u>	<u>2,033</u>	<u>170</u>	<u>25</u>	<u>2</u>	<u>11</u>
42		TOTAL MISCELLANEOUS REVENUE		1,473,095	1,145,798	123,010	113,828	42,203	37,285	1,479	9,493
43		TOTAL CURRENT OPERATING REVENUE		<u>572,769,574</u>	<u>419,776,015</u>	<u>49,915,130</u>	<u>56,451,087</u>	<u>25,614,829</u>	<u>15,356,417</u>	<u>768,756</u>	<u>4,887,341</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 7 OF 13
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
2	807.00	PURCHASED GAS EXPENSE	4	696,212	509,941	79,340	87,159	18,686	0	1,086	0
3	807.00	GAS PROCUREMENT EXPENSE	4	370,384	271,288	42,209	46,368	9,941	0	578	0
4		TOTAL PURCHASED GAS		140,001,572	102,543,947	15,954,275	17,526,629	3,758,261	0	218,459	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	6,870	5,069	800	834	157	0	10	0
8	820.00	M & R	25	64,484	47,578	7,510	7,829	1,472	0	95	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,969	1,453	229	239	45	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,528	5,554	877	914	172	0	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		80,851	59,654	9,416	9,816	1,845	0	120	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE		80,851	59,654	9,416	9,816	1,845	0	120	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	13,329,528	9,680,570	1,099,286	939,332	544,645	533,181	667	531,848
19	871.00	LOAD DISPATCHING	13	247,415	156,300	20,832	24,652	15,038	15,097	17	15,478
20	874.00	MAINS & SERVICES	14	22,872,949	16,054,294	1,856,826	1,788,436	1,052,156	1,047,124	1,144	1,072,970
21	875.00	M & R - GENERAL	13	791,491	500,009	66,644	78,864	48,107	48,297	55	49,516
22	876.00	M & R - INDUSTRIAL	17	370,307	0	6,980	54,554	115,140	114,084	0	79,549
23	878.00	METERS & HOUSE REGULATORS	23	2,673,185	2,073,028	361,923	204,124	26,678	5,480	214	1,738
24	879.00	CUSTOMER INSTALLATIONS	15	6,861,543	6,244,828	495,541	99,561	14,547	3,774	0	3,294
25	880.00	OTHER	18	4,660,034	3,384,350	384,313	328,393	190,409	186,401	233	185,935
26	881.00	RENTS	18	69,102	50,185	5,699	4,870	2,824	2,764	4	2,757
27		TOTAL DISTRIBUTION OPERATIONS		51,875,554	38,143,563	4,298,043	3,522,786	2,009,542	1,956,202	2,333	1,943,085
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	160,470	116,541	13,234	11,308	6,557	6,419	8	6,403
29	886.00	STRUCTURES AND IMPROVEMENTS	13	86,518	54,656	7,285	8,621	5,259	5,279	6	5,413
30	887.00	MAINS	13	12,915,248	8,158,950	1,087,464	1,286,875	784,989	788,088	904	807,978
31	889.00	M & R - GENERAL	13	1,052,502	664,897	88,621	104,871	63,971	64,224	74	65,845
32	890.00	M & R - INDUSTRIAL	17	161,769	0	3,049	23,832	50,299	49,838	0	34,751
33	892.00	SERVICES	15	5,210,658	4,742,324	376,314	75,607	11,047	2,866	0	2,501
34	893.00	METERS & HOUSE REGULATORS	23	372,973	289,237	50,497	28,480	3,722	765	30	242
35	894.00	OTHER EQUIPMENT	18	1,067,927	775,582	88,072	75,257	43,636	42,717	53	42,610
36		TOTAL DISTRIBUTION MAINTENANCE		21,028,065	14,802,187	1,714,535	1,614,851	969,479	960,196	1,075	965,743
37		TOTAL DISTRIBUTION		72,903,619	52,945,750	6,012,578	5,137,637	2,979,020	2,916,398	3,408	2,908,828

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 8 OF 13

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	756,747	692,098	53,578	10,050	840	121	8	53
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	8,467,953	7,744,536	599,531	112,454	9,399	1,355	85	593
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	154,476	110,832	37,410	5,223	643	369	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,435,459	4,241,674	95,850	97,935	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	367,579	0	1,481	12,439	166,289	140,033	6,451	40,886
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	867,390	815,144	25,534	26,712	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		21,970,614	21,970,614	0	0	0	0	0	0
9	905.00	MISCELLANEOUS	6	444	406	31	6	1	0	0	0
10	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
11		TOTAL CUSTOMER ACCOUNTS		<u>37,020,662</u>	<u>35,575,304</u>	<u>813,415</u>	<u>264,819</u>	<u>177,172</u>	<u>141,878</u>	<u>6,543</u>	<u>41,532</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
12	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
13	908.00	CUSTOMER ASSISTANCE	6	2,941	2,690	208	39	3	1	0	0
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	171,746	157,074	12,160	2,281	191	28	2	12
15	910.00	MISCELLANEOUS	6	1,571,779	1,437,502	111,282	20,873	1,745	252	16	110
16	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
17	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
18	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
19		TOTAL CUST SERVICE & INFORMATION		<u>1,746,466</u>	<u>1,597,265</u>	<u>123,650</u>	<u>23,193</u>	<u>1,939</u>	<u>280</u>	<u>17</u>	<u>122</u>
<u>SALES EXPENSES</u>											
20	912.00	DEMONSTRATION	6	839,898	768,146	59,465	11,154	932	134	8	59
21	913.00	ADVERTISING	6	222,564	203,551	15,758	2,956	247	36	2	16
22		TOTAL SALES		<u>1,062,462</u>	<u>971,696</u>	<u>75,222</u>	<u>14,109</u>	<u>1,179</u>	<u>170</u>	<u>11</u>	<u>74</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
23	920.00	SALARIES	19	21,858,971	16,451,062	1,782,599	1,380,394	766,376	739,708	1,312	737,522
24	920.00	SALARIES - AMR OTHER	26	0	0	0	0	0	0	0	0
25	921.00	OFFICE SUPPLIES & EXPENSES	19	4,372,665	3,290,868	356,591	276,134	153,306	147,971	262	147,534
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
25	923.00	OUTSIDE SERVICES EMPLOYED	19	24,107,821	18,143,546	1,965,993	1,522,409	845,220	815,809	1,447	813,398
26	923.00	OUTSIDE SERVICES EMPLOYED - AMR OTHER	26	11,024	(0)	0	0	9,087	1,304	93	540
27	924.00	PROPERTY INSURANCE	19	80,425	60,528	6,559	5,079	2,820	2,722	5	2,714
28	925.00	INJURIES AND DAMAGES	19	6,229,651	4,688,435	508,028	393,403	218,412	210,811	374	210,188
29	926.00	EMPLOYEE PENSIONS & BENEFITS	24	15,449,046	11,552,951	1,281,498	997,390	553,230	534,074	773	529,130
30	928.00	REGULATORY COMMISSION EXPENSES	19	2,301,359	1,732,003	187,676	145,331	80,686	77,878	138	77,648
31	930.00	MISCELLANEOUS GENERAL	19	705,953	531,300	57,571	44,581	24,751	23,889	42	23,819
32	931.00	RENTS-GENERAL	19	5,451,062	4,102,469	444,534	344,235	191,114	184,464	327	183,919
33	932.00	MAINTENANCE	19	3,825,410	2,879,003	311,962	241,575	134,119	129,452	230	129,069
34		TOTAL ADMINISTRATIVE & GENERAL		<u>84,393,387</u>	<u>63,432,165</u>	<u>6,903,010</u>	<u>5,350,529</u>	<u>2,979,120</u>	<u>2,868,081</u>	<u>5,002</u>	<u>2,855,480</u>
35		TOTAL O & M EXPENSES		<u>337,209,019</u>	<u>257,125,781</u>	<u>29,891,567</u>	<u>28,326,732</u>	<u>9,898,536</u>	<u>5,926,806</u>	<u>233,560</u>	<u>5,806,036</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 9 OF 13

WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
		<u>FEDERAL TAXES</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	159,062	118,948	13,194	10,269	5,696	5,499	8	5,448
2	408.00	FICA	24	3,001,823	2,244,793	249,001	193,798	107,495	103,773	150	102,812
3		TOTAL FEDERAL TAXES		<u>3,160,885</u>	<u>2,363,741</u>	<u>262,195</u>	<u>204,067</u>	<u>113,191</u>	<u>109,272</u>	<u>158</u>	<u>108,260</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	529,883	370,447	44,139	42,041	24,385	24,115	106	24,650
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	100	70	8	8	5	5	0	5
8	408.00	STATE SALES AND USE TAX	19	138,661	104,356	11,308	8,756	4,862	4,692	8	4,678
9	408.00	OTHER	19	(126)	(95)	(10)	(8)	(4)	(4)	0	(4)
10		TOTAL STATE TAXES		<u>668,518</u>	<u>474,778</u>	<u>55,445</u>	<u>50,797</u>	<u>29,247</u>	<u>28,808</u>	<u>114</u>	<u>29,329</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,829,403</u>	<u>2,838,519</u>	<u>317,641</u>	<u>254,864</u>	<u>142,438</u>	<u>138,079</u>	<u>272</u>	<u>137,589</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 10 OF 13
 WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		3,351,047,043	2,342,939,800	279,318,117	266,122,934	154,064,493	152,227,369	748,680	155,625,650
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,799,838	441,930	460,714	86,595	0	5,616	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(574,513,039)	(413,759,579)	(49,505,975)	(42,687,885)	(23,118,002)	(22,484,399)	(217,228)	(22,739,972)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(120,611)	(19,037)	(19,847)	(3,730)	0	(242)	0
5		NET PLANT		2,780,165,230	1,931,859,448	230,235,035	223,875,916	131,029,356	129,742,970	536,826	132,885,678
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,168,261	816,742	97,316	92,690	53,763	53,168	234	54,348
7	164.00	GAS STORED UNDERGROUND - FSS	25	33,812,288	24,947,721	3,937,779	4,105,150	771,596	0	50,042	0
8	165.00	PREPAYMENTS	19	2,248,139	1,691,949	183,336	141,970	78,820	76,077	135	75,852
9	165.00	CLOUD BASED ASSETS	11	748,422	523,228	62,344	59,380	34,442	34,061	150	34,817
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	0	0	0	0	0	0	0	0
12		TOTAL WORKING CAPITAL		37,977,110	27,979,640	4,280,775	4,399,190	938,621	163,306	50,561	165,017
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,832,454	49,523,928	5,903,885	5,624,805	3,256,876	3,217,918	15,583	3,289,459
14	282.00	ACCUMULATED DEF INCOME TAX	12	(484,031,957)	(338,420,623)	(40,344,064)	(38,436,978)	(22,255,789)	(21,989,572)	(106,487)	(22,478,444)
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	(263,690)	0	0	0	(217,365)	(31,179)	(2,228)	(12,918)
16	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
17		TOTAL DEFERRED INCOME TAXES		(413,463,193)	(288,896,695)	(34,440,179)	(32,812,173)	(19,216,278)	(18,802,833)	(93,132)	(19,201,903)
18	235.00	CUSTOMER DEPOSITS	9	(3,262,194)	(2,340,525)	(790,006)	(110,295)	(13,571)	(7,797)	0	0
19	252.00	CUSTOMER ADVANCES	22	<u>10,066</u>	<u>6,360</u>	<u>848</u>	<u>1,003</u>	<u>612</u>	<u>614</u>	<u>0</u>	<u>629</u>
20		RATE BASE		<u>2,401,427,019</u>	<u>1,668,608,228</u>	<u>199,286,473</u>	<u>195,353,641</u>	<u>112,738,740</u>	<u>111,096,260</u>	<u>494,255</u>	<u>113,849,421</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 11 OF 13

WITNESS: C. E. Notestone

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
STATE INCOME TAX										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	89,684,276	11,496,880	20,350,350	11,236,826	5,026,389	505,778	(5,402,135)
2	STATUTORY ADJUSTMENTS	12	(97,053,588)	(67,856,957)	(8,089,417)	(7,707,025)	(4,462,524)	(4,409,145)	(21,352)	(4,507,169)
3	INTEREST ON DEBT		(49,229,254)	(34,206,469)	(4,085,373)	(4,004,750)	(2,311,144)	(2,277,473)	(10,132)	(2,333,913)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(12,956,950)</u>	<u>(9,059,111)</u>	<u>(1,079,962)</u>	<u>(1,028,911)</u>	<u>(595,761)</u>	<u>(588,634)</u>	<u>(2,851)</u>	<u>(601,721)</u>
5	STATE TAXABLE INCOME		(26,341,428)	(21,438,260)	(1,757,871)	7,609,663	3,867,397	(2,248,863)	471,444	(12,844,937)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		0	0	0	0	0	0	0	0
7	STATE NET INCOME TAX @ 9.99%		0	0	0	0	0	0	0	0
8	DEFERRED INCOME TAXES	12	<u>42,372</u>	<u>29,625</u>	<u>3,532</u>	<u>3,365</u>	<u>1,948</u>	<u>1,925</u>	<u>9</u>	<u>1,968</u>
9	STATE INCOME TAX		42,372	29,625	3,532	3,365	1,948	1,925	9	1,968
FEDERAL INCOME TAX										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		132,898,364	89,684,276	11,496,880	20,350,350	11,236,826	5,026,389	505,778	(5,402,135)
11	STATE NET INCOME TAX (LINE 7)		0	0	0	0	0	0	0	0
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(146,282,842)</u>	<u>(102,276,575)</u>	<u>(12,192,675)</u>	<u>(11,616,321)</u>	<u>(6,726,085)</u>	<u>(6,645,630)</u>	<u>(32,182)</u>	<u>(6,793,375)</u>
13	FEDERAL TAXABLE INCOME		(13,384,478)	(12,592,298)	(695,795)	8,734,029	4,510,741	(1,619,241)	473,596	(12,195,510)
14	FEDERAL INCOME TAX @ 21%		(2,810,740)	(2,644,383)	(146,117)	1,834,146	947,256	(340,041)	99,455	(2,561,057)
15	DEFERRED INCOME TAXES	12	22,408,727	15,667,510	1,867,767	1,779,477	1,030,353	1,018,029	4,930	1,040,661
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(3,119,502)	(2,181,062)	(260,011)	(247,720)	(143,435)	(141,719)	(686)	(144,870)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(8,898)</u>	<u>(6,221)</u>	<u>(742)</u>	<u>(707)</u>	<u>(409)</u>	<u>(404)</u>	<u>(2)</u>	<u>(413)</u>
19	FEDERAL INCOME TAX		16,469,587	10,835,844	1,460,898	3,365,197	1,833,765	535,865	103,697	(1,665,679)
20	STATE NET INCOME TAX (LINE 9)		<u>42,372</u>	<u>29,625</u>	<u>3,532</u>	<u>3,365</u>	<u>1,948</u>	<u>1,925</u>	<u>9</u>	<u>1,968</u>
21	TOTAL INCOME TAXES		<u>16,511,959</u>	<u>10,865,469</u>	<u>1,464,430</u>	<u>3,368,562</u>	<u>1,835,713</u>	<u>537,790</u>	<u>103,706</u>	<u>(1,663,711)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 12 OF 13
WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	745,154,100	452,900,000	78,086,000	110,100,000	59,807,100	44,261,000	0	47,369,000
2	PERCENT		100.000%	54.423%	10.479%	14.775%	8.026%	5.940%	0.000%	6.357%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,381,506	26,813,932	4,118,413	4,308,373	1,071,488	0	69,300	0
4	PERCENT		100.000%	73.703%	11.320%	11.842%	2.945%	0.000%	0.190%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,995,915	34,645,192	5,698,416	9,417,769	7,547,511	10,687,026	0	10,402,760
6	PERCENT		100.000%	44.190%	7.269%	12.013%	9.627%	13.632%	0.000%	13.269%
7	GAS PURCHASED EXPENSE	4	138,934,976	101,762,719	15,832,726	17,393,102	3,729,634	0	216,795	0
8	PERCENT		100.000%	73.245%	11.396%	12.519%	2.684%	0.000%	0.156%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.006%	8.508%	12.569%	8.257%	9.427%	0.000%	9.233%
11	AVERAGE NO. OF CUSTOMERS	6	437,964	400,577	31,009	5,815	488	70	5	29
12	PERCENT		100.000%	91.457%	7.080%	1.328%	0.111%	0.016%	0.001%	0.007%
13	DISTRIBUTION UNCOLLECTIBLES	7	8,888,149	8,499,845	192,069	196,234	0	0	0	0
14	PERCENT		100.000%	95.631%	2.161%	2.208%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	38,858,340	0	176,162	1,479,459	19,779,386	16,656,056	767,277	4,863,292
16	PERCENT		100.000%	0.000%	0.403%	3.384%	45.239%	38.096%	1.755%	11.123%
17	CUSTOMER DEPOSITS	9	2,549,243	1,829,028	617,341	86,182	10,594	6,098	0	0
18	PERCENT		100.000%	71.747%	24.217%	3.381%	0.416%	0.239%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,083,559	800,840	95,252	107,773	41,374	36,852	1,468	9,331
20	PERCENT		100.000%	73.048%	8.791%	9.946%	3.818%	3.401%	0.135%	0.861%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,059,914,470	2,243,607,768	267,316,911	254,631,404	147,675,220	146,039,853	643,315	149,300,815
22	PERCENT		100.000%	69.911%	8.330%	7.934%	4.602%	4.551%	0.020%	4.652%
23	GROSS PLANT	12	3,351,047,043	2,342,939,800	279,318,117	266,122,934	154,064,493	152,227,369	748,680	155,625,650
24	PERCENT		100.000%	69.917%	8.335%	7.941%	4.598%	4.543%	0.022%	4.644%
25	MAINS - ACCOUNT 376	13	2,177,567,641	1,375,621,810	183,353,824	216,971,958	132,360,515	132,883,077	156,338	136,220,119
26	PERCENT		100.000%	63.173%	8.420%	9.964%	6.078%	6.102%	0.007%	6.256%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

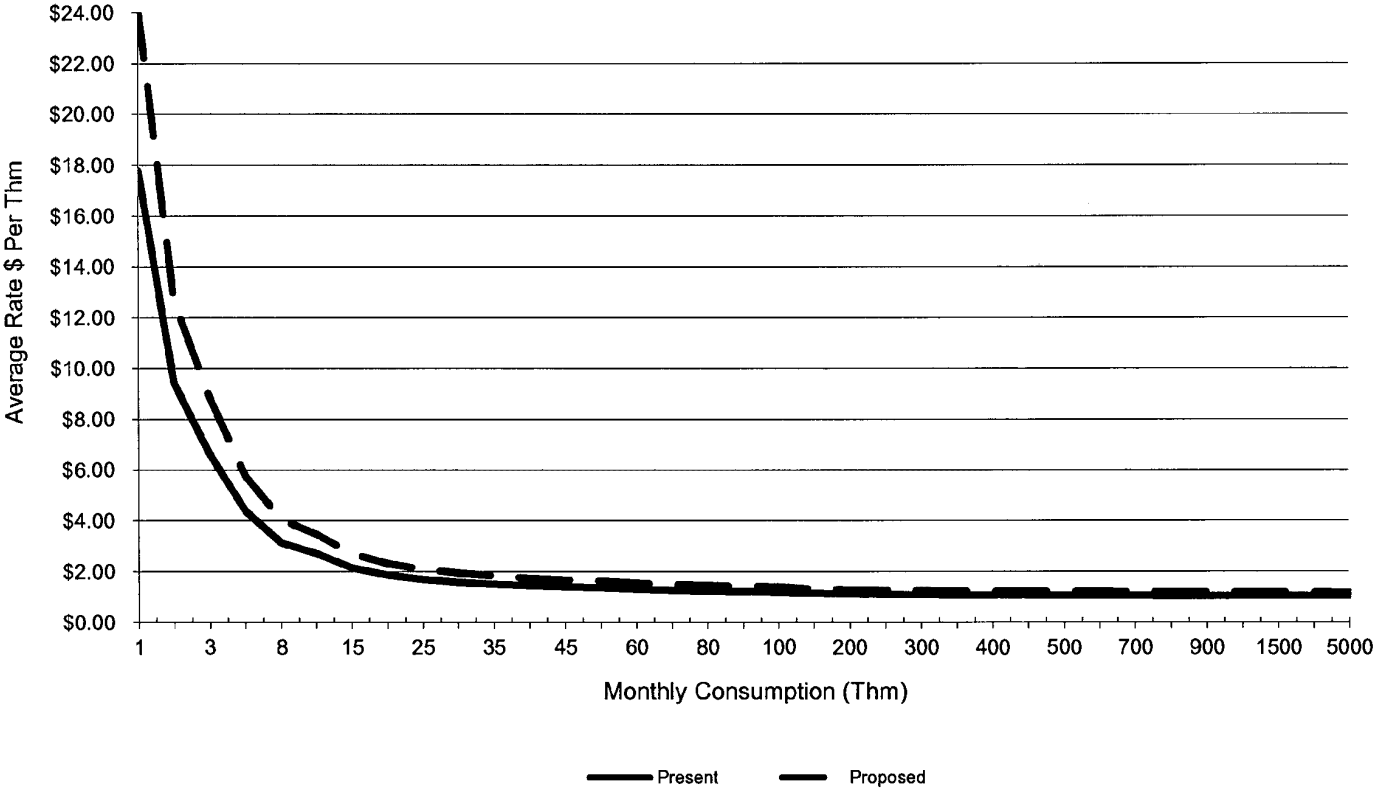
ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 13 OF 13

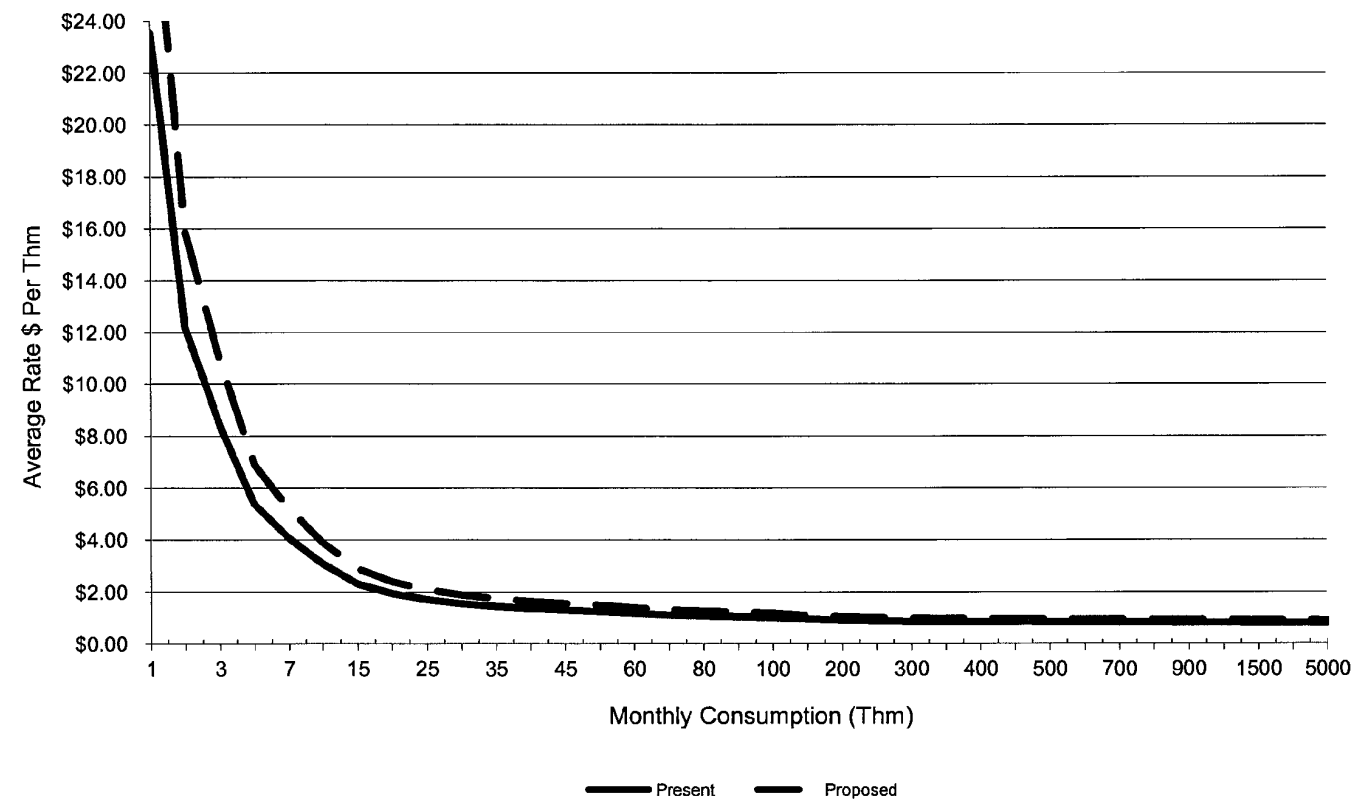
WITNESS: C. E. Notestone

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGS/DS-1 (E)</u>	<u>SGS/DS-2 (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>	<u>FLEX (J)</u>
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	2,774,589,960	2,043,280,383	236,333,983	227,616,407	133,915,734	133,286,553	156,899	136,573,650
28	PERCENT		100.000%	70.189%	8.118%	7.819%	4.600%	4.578%	0.005%	4.691%
29	SERVICES	15	489,404,215	445,631,559	35,361,097	7,104,136	1,036,139	271,284	0	233,807
30	PERCENT		100.000%	91.012%	7.222%	1.451%	0.212%	0.055%	0.000%	0.048%
31	METERS	16	30,759,799	23,286,300	4,503,987	2,656,001	253,254	58,540	1,716	17,350
32	PERCENT		100.000%	75.661%	14.634%	8.630%	0.823%	0.190%	0.006%	0.056%
33	INDUSTRIAL M & R	17	4,491,016	0	107,802	842,649	1,778,440	1,762,125	0	1,228,679
34	PERCENT		100.000%	0.000%	1.885%	14.732%	31.093%	30.808%	0.000%	21.482%
35	OTHER DISTRIBUTION O & M EXPENSES	18	51,477,284	38,938,522	4,421,974	3,778,477	2,190,951	2,144,915	2,444	2,139,274
36	PERCENT		100.000%	72.625%	8.247%	7.047%	4.086%	4.000%	0.005%	3.990%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	83,329,944	64,903,465	7,032,965	5,446,015	3,023,493	2,918,693	5,312	2,909,670
38	PERCENT		100.000%	75.260%	8.155%	6.315%	3.506%	3.384%	0.006%	3.374%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	74.354%	8.334%	7.360%	3.901%	2.779%	0.000%	3.272%
41	HOUSE REGULATORS (GPA 383)	21	3,295,006	3,001,943	232,383	54,053	5,731	836	60	336
42	PERCENT		100.000%	91.097%	7.052%	1.640%	0.174%	0.025%	0.002%	0.010%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.179%	8.421%	9.965%	6.079%	6.103%	0.000%	6.253%
45	METERS	23	128,335,907	99,586,916	17,386,647	9,806,403	1,282,191	263,255	10,496	83,957
46	PERCENT		100.000%	77.549%	13.539%	7.636%	0.998%	0.205%	0.008%	0.065%
47	LABOR	24	29,093,466	22,527,977	2,499,034	1,944,854	1,078,768	1,041,335	1,497	1,031,868
48	PERCENT		100.000%	74.781%	8.295%	6.456%	3.581%	3.457%	0.005%	3.425%
49	SALES AND CHOICE TRANSPORTATION	25	46,955,249	34,645,192	5,468,485	5,700,784	1,071,488	0	69,300	0
50	PERCENT		100.000%	73.783%	11.646%	12.141%	2.282%	0.000%	0.148%	0.000%
51	AUTOMATED METER READING OTHER	26	563	0	0	0	488	70	5	29
52	PERCENT		95.101%	0.000%	0.000%	0.000%	82.432%	11.824%	0.845%	4.899%

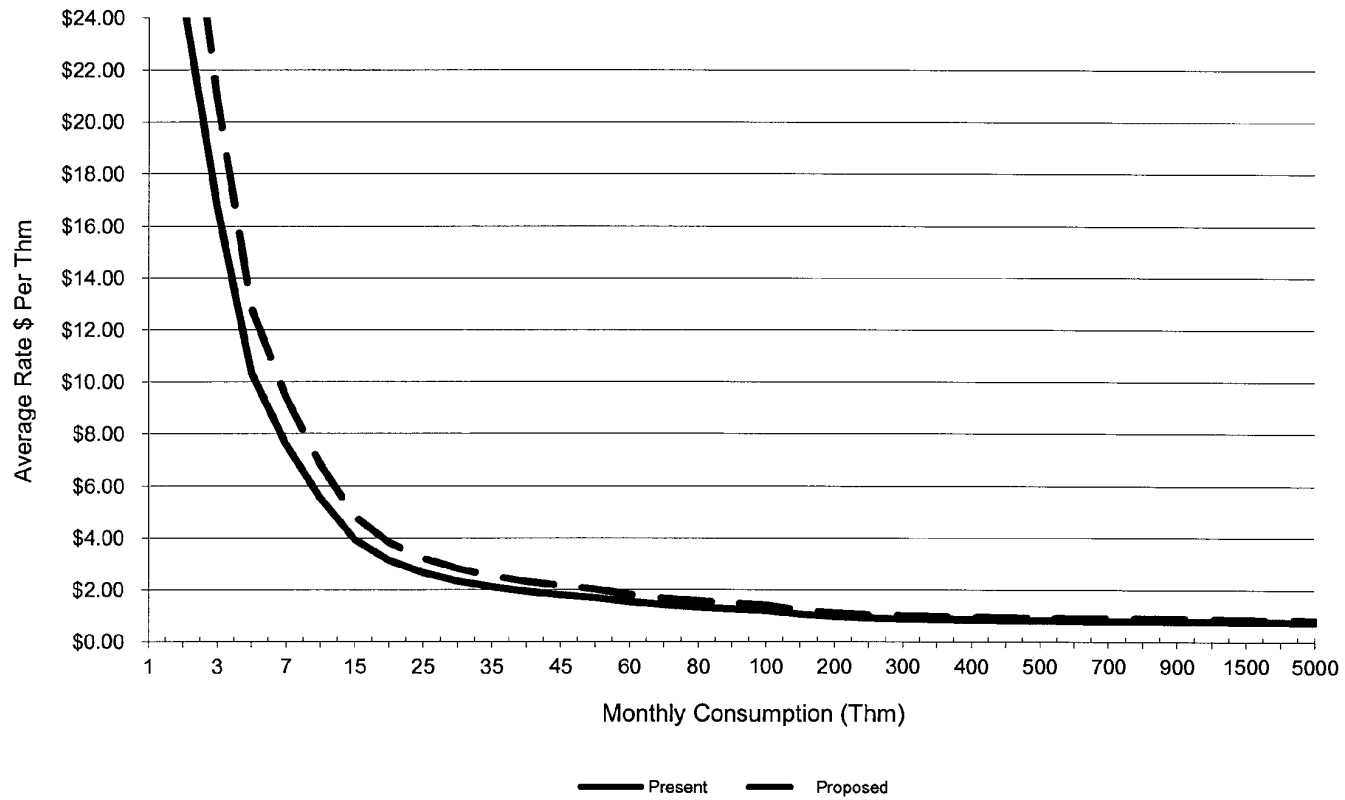
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service



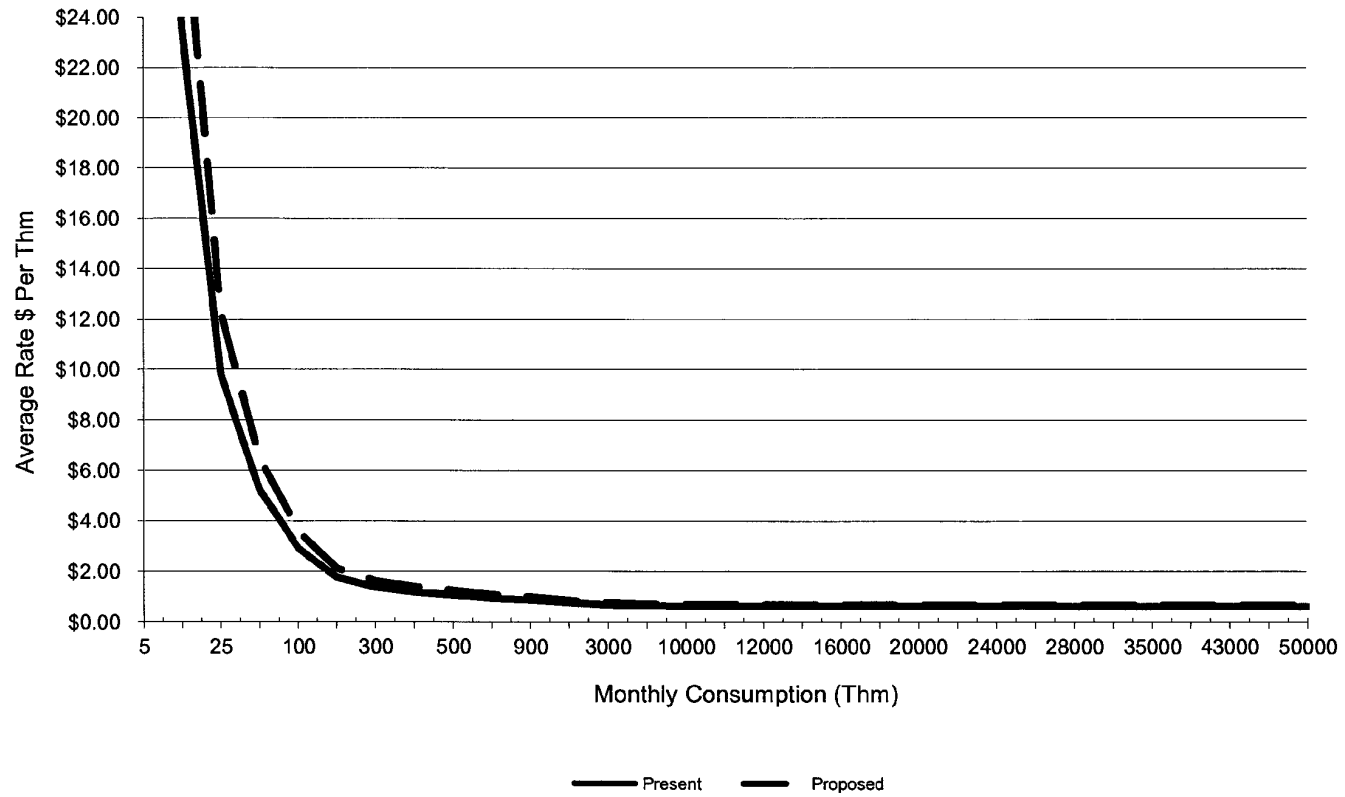
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually)



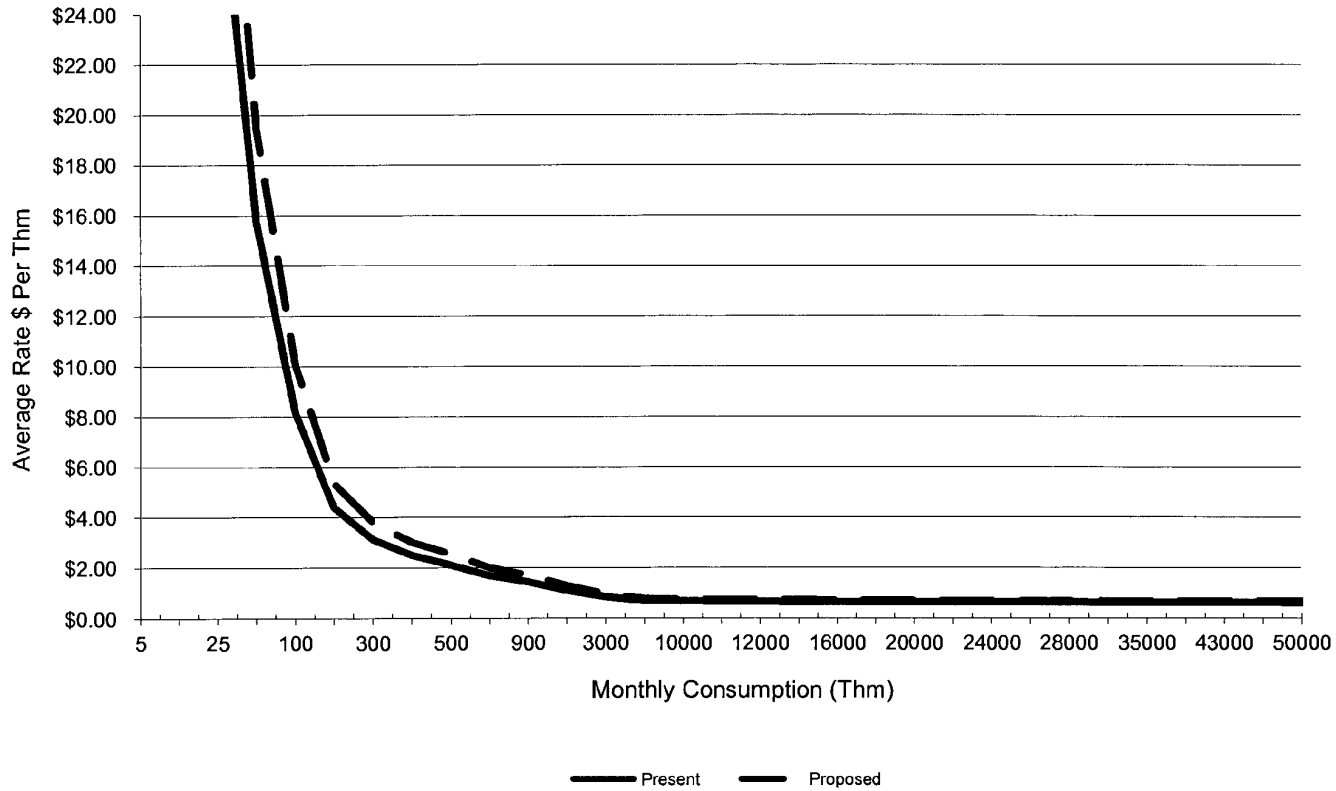
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)



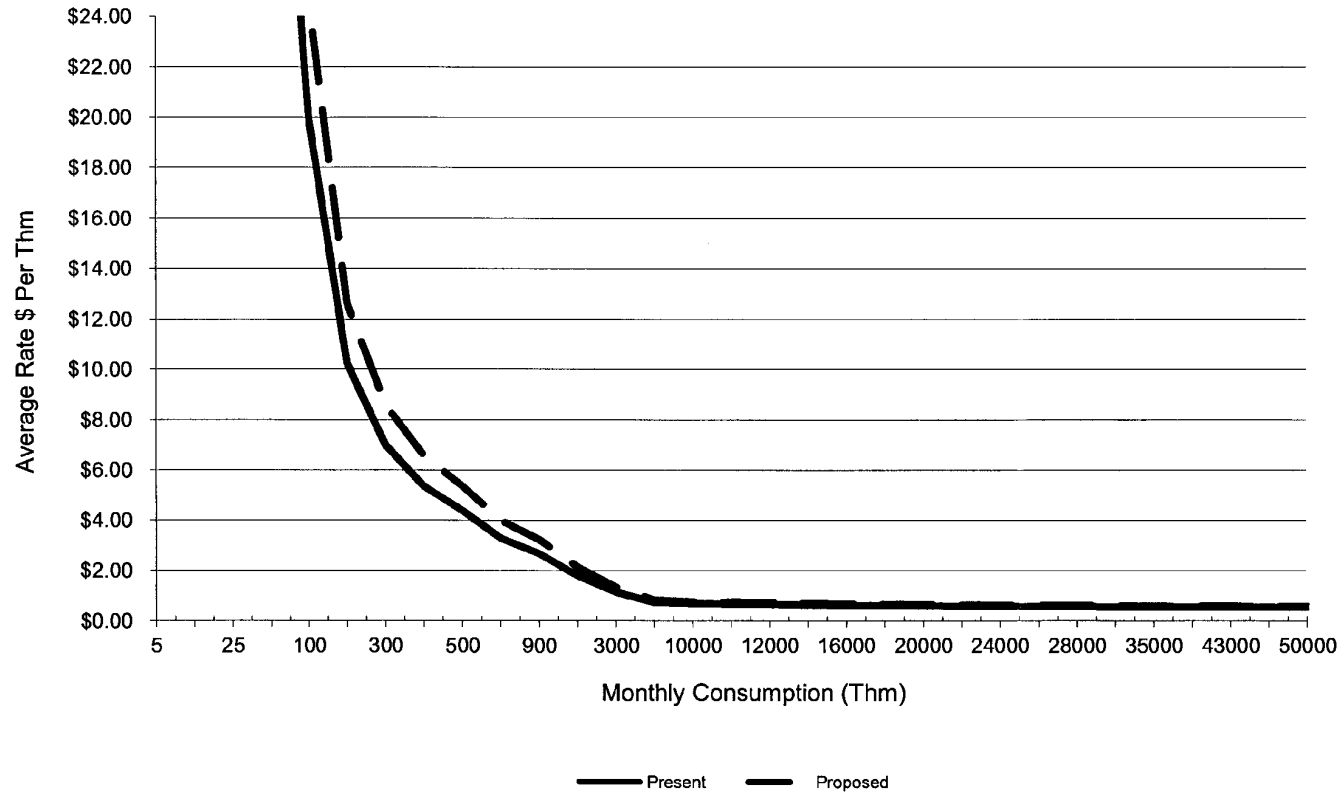
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service ($\leq 110,000$ Thms Annually)



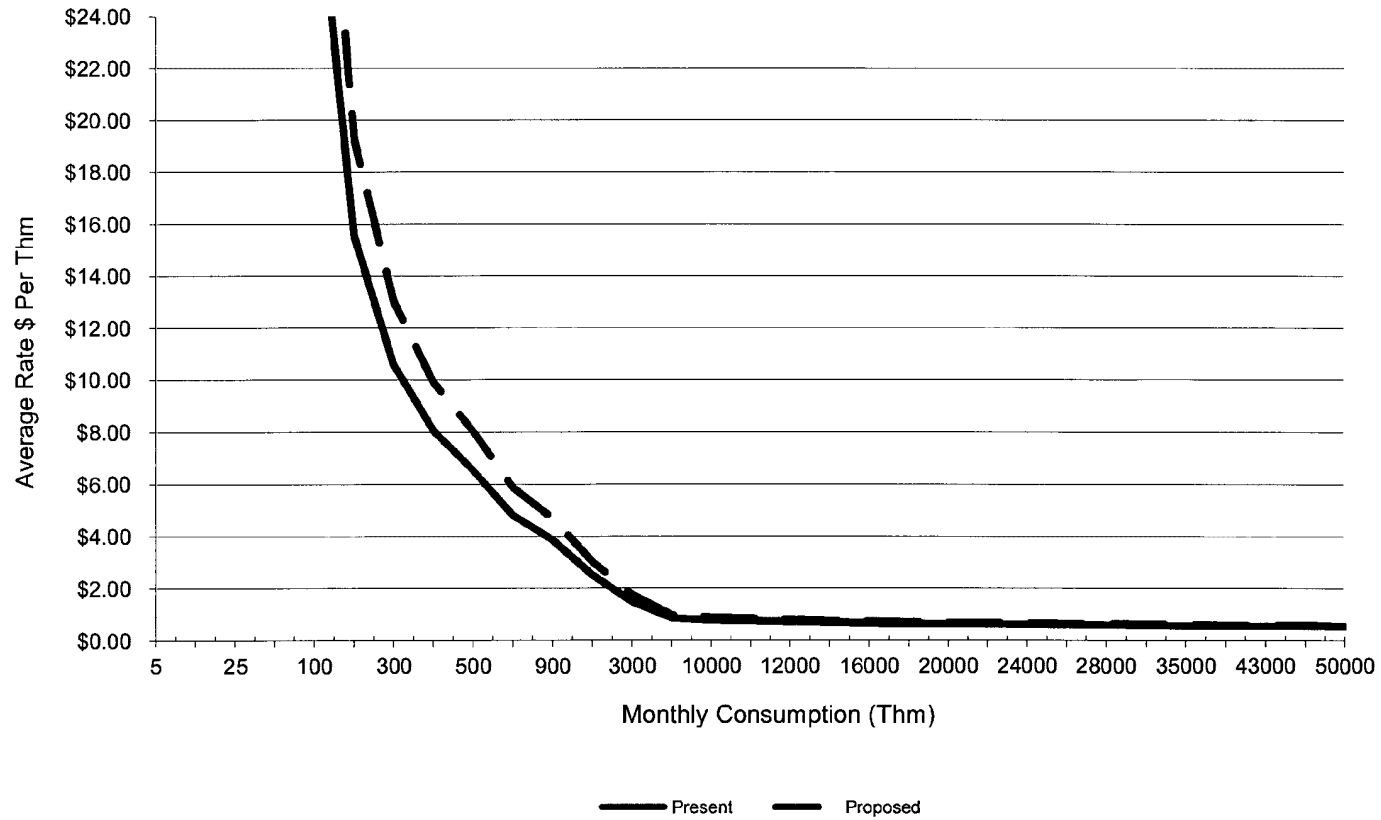
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)



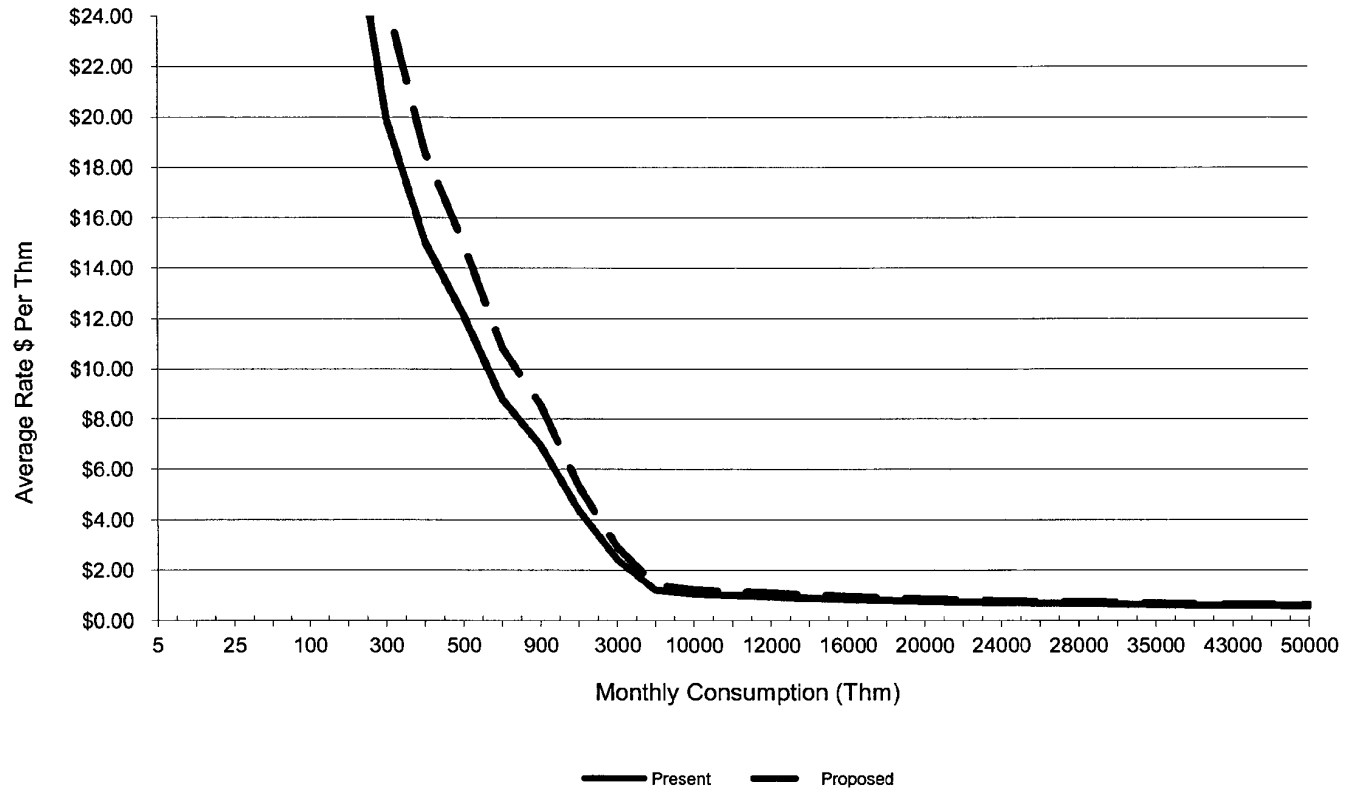
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)



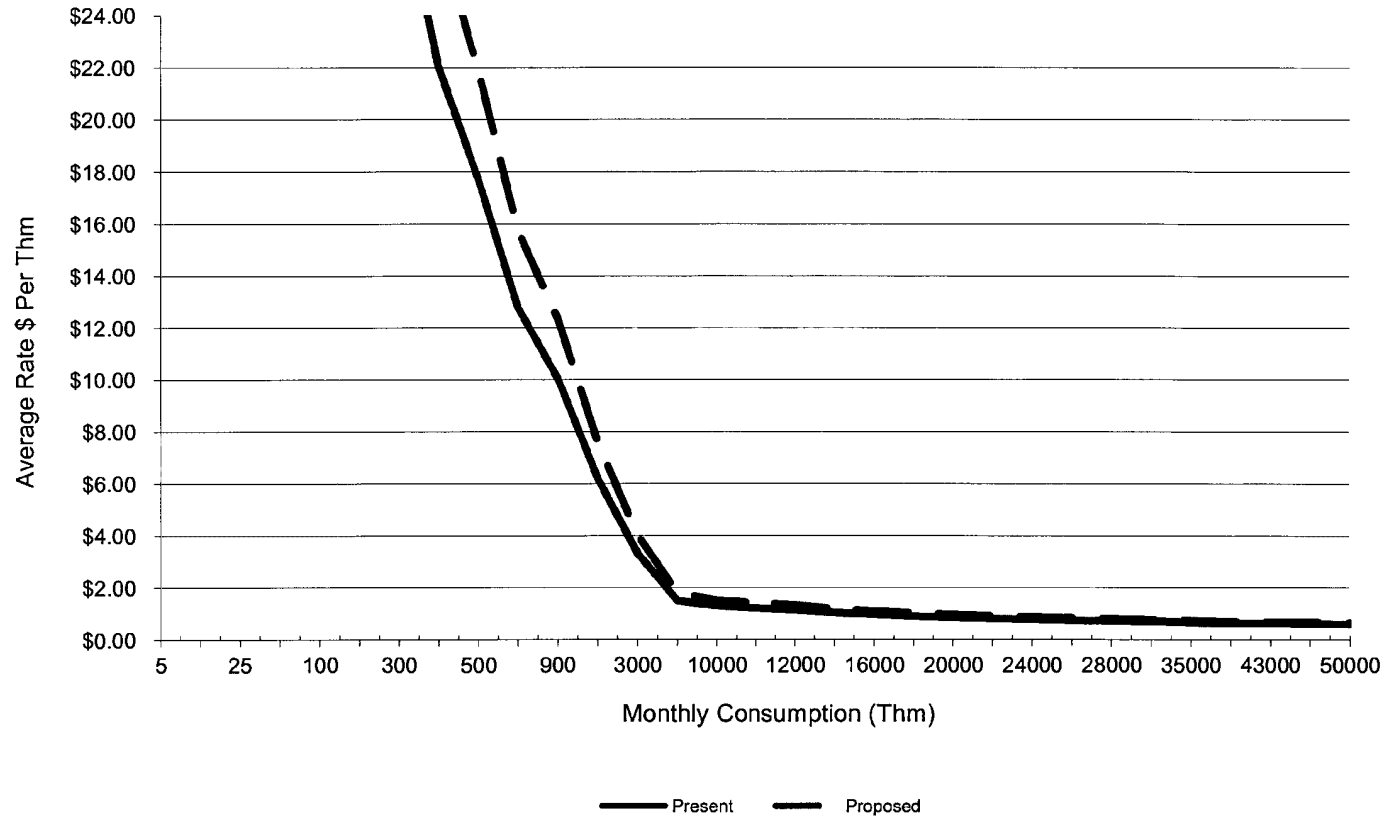
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 RESIDENTIAL SALES SERVICE

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 23.00
COMMODITY CHARGE	\$ 0.60763	\$ 0.73323
RIDER USP	\$ 0.06824	\$ 0.08300
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
MERCHANT FUNCTION CHARGE	\$ 0.00304	\$ 0.00304
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00695	\$ 0.00102
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	23.00			6.25	37.31%
1	17.79	24.17	17.79	24.17	6.38	35.86%
2	18.82	25.33	9.41	12.67	6.51	34.59%
3	19.85	26.51	6.62	8.84	6.66	33.55%
5	21.92	28.84	4.38	5.77	6.92	31.57%
8	25.03	32.35	3.13	4.04	7.32	29.24%
10	27.09	34.68	2.71	3.47	7.59	28.02%
15	32.26	40.52	2.15	2.70	8.26	25.60%
20	37.43	46.36	1.87	2.32	8.93	23.86%
25	42.60	52.22	1.70	2.09	9.62	22.58%
30	47.78	58.06	1.59	1.94	10.28	21.52%
35	52.95	63.90	1.51	1.83	10.95	20.68%
40	58.11	69.74	1.45	1.74	11.63	20.01%
45	63.28	75.58	1.41	1.68	12.30	19.44%
50	68.45	81.42	1.37	1.63	12.97	18.95%
60	78.79	93.10	1.31	1.55	14.31	18.16%
70	89.13	104.80	1.27	1.50	15.67	17.58%
80	99.47	116.48	1.24	1.46	17.01	17.10%
90	109.82	128.16	1.22	1.42	18.34	16.70%
100	120.16	139.84	1.20	1.40	19.68	16.38%
150	171.86	198.27	1.15	1.32	26.41	15.37%
200	223.55	256.70	1.12	1.28	33.15	14.83%
250	275.26	315.12	1.10	1.26	39.86	14.48%
300	326.96	373.54	1.09	1.25	46.58	14.25%
350	378.66	431.96	1.08	1.23	53.30	14.08%
400	430.37	490.39	1.08	1.23	60.02	13.95%
450	482.07	548.81	1.07	1.22	66.74	13.84%
500	533.78	607.24	1.07	1.21	73.46	13.76%
600	637.17	724.08	1.06	1.21	86.91	13.64%
700	740.58	840.93	1.06	1.20	100.35	13.55%
800	843.99	957.77	1.05	1.20	113.78	13.48%
900	947.38	1,074.63	1.05	1.19	127.25	13.43%
1000	1,050.79	1,191.47	1.05	1.19	140.68	13.39%
1500	1,567.82	1,775.71	1.05	1.18	207.89	13.26%
2000	2,084.83	2,359.94	1.04	1.18	275.11	13.20%
5000	5,186.95	5,865.35	1.04	1.17	678.40	13.08%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 22.75	\$ 30.00
ALL GAS CONSUMED	\$ 0.44145	\$ 0.54497
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
MERCHANT FUNCTION CHARGE	\$ 0.00062	\$ 0.00062
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	22.75	30.00			7.25	31.87%
1	23.55	30.89	23.55	30.89	7.34	31.17%
2	24.35	31.78	12.18	15.89	7.43	30.51%
3	25.15	32.67	8.38	10.89	7.52	29.90%
5	26.74	34.46	5.35	6.89	7.72	28.87%
7	28.33	36.25	4.05	5.18	7.92	27.96%
10	30.72	38.93	3.07	3.89	8.21	26.73%
15	34.71	43.40	2.31	2.89	8.69	25.04%
20	38.70	47.87	1.94	2.39	9.17	23.70%
25	42.69	52.34	1.71	2.09	9.65	22.60%
30	46.68	56.81	1.56	1.89	10.13	21.70%
35	50.67	61.28	1.45	1.75	10.61	20.94%
40	54.66	65.75	1.37	1.64	11.09	20.29%
45	58.65	70.22	1.30	1.56	11.57	19.73%
50	62.64	74.69	1.25	1.49	12.05	19.24%
60	70.61	83.64	1.18	1.39	13.03	18.45%
70	78.58	92.59	1.12	1.32	14.01	17.83%
80	86.55	101.54	1.08	1.27	14.99	17.32%
90	94.52	110.49	1.05	1.23	15.97	16.90%
100	102.49	119.44	1.02	1.19	16.95	16.54%
150	142.35	164.18	0.95	1.09	21.83	15.34%
200	182.21	208.92	0.91	1.04	26.71	14.66%
250	222.07	253.66	0.89	1.01	31.59	14.23%
300	261.93	298.40	0.87	0.99	36.47	13.92%
350	301.79	343.14	0.86	0.98	41.35	13.70%
400	341.65	387.88	0.85	0.97	46.23	13.53%
450	381.51	432.62	0.85	0.96	51.11	13.40%
500	421.37	477.36	0.84	0.95	55.99	13.29%
600	501.10	566.84	0.84	0.94	65.74	13.12%
700	580.83	656.32	0.83	0.94	75.49	13.00%
800	660.56	745.80	0.83	0.93	85.24	12.90%
900	740.29	835.28	0.82	0.93	94.99	12.83%
1000	820.02	924.76	0.82	0.92	104.74	12.77%
1500	1,218.63	1,372.16	0.81	0.91	153.53	12.60%
2000	1,617.24	1,819.56	0.81	0.91	202.32	12.51%
5000	4,008.84	4,503.93	0.80	0.90	495.09	12.35%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 48.00	\$ 60.00
ALL GAS CONSUMED	\$ 0.37912	\$ 0.47467
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
MERCHANT FUNCTION CHARGE	\$ 0.00062	\$ 0.00062
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	48.00	60.00			12.00	25.00%
1	48.74	60.82	48.74	60.82	12.08	24.78%
2	49.48	61.64	24.74	30.82	12.16	24.58%
3	50.22	62.46	16.74	20.82	12.24	24.37%
5	51.69	64.11	10.34	12.82	12.42	24.03%
7	53.16	65.76	7.59	9.39	12.60	23.70%
10	55.37	68.23	5.54	6.82	12.86	23.23%
15	59.05	72.35	3.94	4.82	13.30	22.52%
20	62.73	76.47	3.14	3.82	13.74	21.90%
25	66.41	80.59	2.66	3.22	14.18	21.35%
30	70.09	84.71	2.34	2.82	14.62	20.86%
35	73.77	88.83	2.11	2.54	15.06	20.41%
40	77.45	92.95	1.94	2.32	15.50	20.01%
45	81.13	97.07	1.80	2.16	15.94	19.65%
50	84.81	101.19	1.70	2.02	16.38	19.31%
60	92.16	109.44	1.54	1.82	17.28	18.75%
70	99.51	117.69	1.42	1.68	18.18	18.27%
80	106.86	125.94	1.34	1.57	19.08	17.86%
90	114.21	134.19	1.27	1.49	19.98	17.49%
100	121.56	142.44	1.22	1.42	20.88	17.18%
150	158.31	183.66	1.06	1.22	25.35	16.01%
200	195.06	224.88	0.98	1.12	29.82	15.29%
250	231.81	266.10	0.93	1.06	34.29	14.79%
300	268.56	307.32	0.90	1.02	38.76	14.43%
350	305.31	348.54	0.87	1.00	43.23	14.16%
400	342.06	389.76	0.86	0.97	47.70	13.94%
450	378.81	430.98	0.84	0.96	52.17	13.77%
500	415.56	472.20	0.83	0.94	56.64	13.63%
600	489.05	554.65	0.82	0.92	65.60	13.41%
700	562.54	637.10	0.80	0.91	74.56	13.25%
800	636.03	719.55	0.80	0.90	83.52	13.13%
900	709.52	802.00	0.79	0.89	92.48	13.03%
1000	783.01	884.45	0.78	0.88	101.44	12.96%
1500	1,150.45	1,296.70	0.77	0.86	146.25	12.71%
2000	1,517.89	1,708.95	0.76	0.85	191.06	12.59%
5000	3,722.50	4,182.42	0.74	0.84	459.92	12.36%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 229.75	\$ 290.00
ALL GAS CONSUMED	\$ 0.26138	\$ 0.33081
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	229.75	290.00			60.25	26.22%
5	232.84	293.40	46.57	58.68	60.56	26.01%
10	235.93	296.80	23.59	29.68	60.87	25.80%
25	245.18	307.00	9.81	12.28	61.82	25.21%
50	260.59	324.00	5.21	6.48	63.41	24.33%
100	291.41	358.00	2.91	3.58	66.59	22.85%
200	353.05	425.99	1.77	2.13	72.94	20.66%
300	414.69	493.98	1.38	1.65	79.29	19.12%
400	476.33	561.97	1.19	1.40	85.64	17.98%
500	537.97	629.96	1.08	1.26	91.99	17.10%
700	661.26	765.94	0.94	1.09	104.68	15.83%
900	784.55	901.92	0.87	1.00	117.37	14.96%
1500	1,154.40	1,309.87	0.77	0.87	155.47	13.47%
3000	2,079.02	2,329.74	0.69	0.78	250.72	12.06%
8000	5,161.07	5,729.29	0.65	0.72	568.22	11.01%
10000	6,393.89	7,089.11	0.64	0.71	695.22	10.87%
11000	7,010.30	7,769.02	0.64	0.71	758.72	10.82%
12000	7,626.71	8,448.93	0.64	0.70	822.22	10.78%
14000	8,859.53	9,808.75	0.63	0.70	949.22	10.71%
16000	10,092.35	11,168.57	0.63	0.70	1,076.22	10.66%
18000	11,325.17	12,528.39	0.63	0.70	1,203.22	10.62%
20000	12,557.99	13,888.21	0.63	0.69	1,330.22	10.59%
22000	13,790.81	15,248.03	0.63	0.69	1,457.22	10.57%
24000	15,023.63	16,607.85	0.63	0.69	1,584.22	10.54%
26000	16,256.45	17,967.67	0.63	0.69	1,711.22	10.53%
28000	17,489.27	19,327.49	0.62	0.69	1,838.22	10.51%
30000	18,722.09	20,687.31	0.62	0.69	1,965.22	10.50%
35000	21,804.14	24,086.86	0.62	0.69	2,282.72	10.47%
40000	24,886.19	27,486.41	0.62	0.69	2,600.22	10.45%
43000	26,735.42	29,526.14	0.62	0.69	2,790.72	10.44%
45000	27,968.24	30,885.96	0.62	0.69	2,917.72	10.43%
50000	31,050.29	34,285.51	0.62	0.69	3,235.22	10.42%
54000	33,515.93	37,005.15	0.62	0.69	3,489.22	10.41%
60000	37,214.39	41,084.61	0.62	0.68	3,870.22	10.40%
70000	43,378.49	47,883.71	0.62	0.68	4,505.22	10.39%
80000	49,542.59	54,682.81	0.62	0.68	5,140.22	10.38%
90000	55,706.69	61,481.91	0.62	0.68	5,775.22	10.37%
95000	58,788.74	64,881.46	0.62	0.68	6,092.72	10.36%
100000	61,870.79	68,281.01	0.62	0.68	6,410.22	10.36%
108000	66,802.07	73,720.29	0.62	0.68	6,918.22	10.36%
110000	68,034.89	75,080.11	0.62	0.68	7,045.22	10.36%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 757.34	\$ 940.00
ALL GAS CONSUMED	\$ 0.24437	\$ 0.30928
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	757.34	940.00			182.66	24.12%
5	760.34	943.30	152.07	188.66	182.96	24.06%
10	763.34	946.60	76.33	94.66	183.26	24.01%
25	772.34	956.48	30.89	38.26	184.14	23.84%
50	787.33	972.94	15.75	19.46	185.61	23.57%
100	817.30	1,005.86	8.17	10.06	188.56	23.07%
200	877.24	1,071.70	4.39	5.36	194.46	22.17%
300	937.18	1,137.54	3.12	3.79	200.36	21.38%
400	997.12	1,203.38	2.49	3.01	206.26	20.69%
500	1,057.06	1,269.22	2.11	2.54	212.16	20.07%
700	1,176.94	1,400.90	1.68	2.00	223.96	19.03%
900	1,296.82	1,532.58	1.44	1.70	235.76	18.18%
1500	1,656.46	1,927.61	1.10	1.29	271.15	16.37%
3000	2,555.57	2,915.18	0.85	0.97	359.61	14.07%
8000	5,552.57	6,207.08	0.69	0.78	654.51	11.79%
10000	6,751.37	7,523.84	0.68	0.75	772.47	11.44%
11000	7,350.77	8,182.22	0.67	0.74	831.45	11.31%
12000	7,950.17	8,840.60	0.66	0.74	890.43	11.20%
14000	9,148.97	10,157.36	0.65	0.73	1,008.39	11.02%
16000	10,347.77	11,474.12	0.65	0.72	1,126.35	10.88%
18000	11,546.57	12,790.88	0.64	0.71	1,244.31	10.78%
20000	12,745.37	14,107.64	0.64	0.71	1,362.27	10.69%
22000	13,944.17	15,424.40	0.63	0.70	1,480.23	10.62%
24000	15,142.97	16,741.16	0.63	0.70	1,598.19	10.55%
26000	16,341.77	18,057.92	0.63	0.69	1,716.15	10.50%
28000	17,540.57	19,374.68	0.63	0.69	1,834.11	10.46%
30000	18,739.37	20,691.44	0.62	0.69	1,952.07	10.42%
35000	21,736.37	23,983.34	0.62	0.69	2,246.97	10.34%
40000	24,733.37	27,275.24	0.62	0.68	2,541.87	10.28%
43000	26,531.57	29,250.38	0.62	0.68	2,718.81	10.25%
45000	27,730.37	30,567.14	0.62	0.68	2,836.77	10.23%
50000	30,727.37	33,859.04	0.61	0.68	3,131.67	10.19%
54000	33,124.97	36,492.56	0.61	0.68	3,367.59	10.17%
60000	36,721.37	40,442.84	0.61	0.67	3,721.47	10.13%
70000	42,715.37	47,026.64	0.61	0.67	4,311.27	10.09%
80000	48,709.37	53,610.44	0.61	0.67	4,901.07	10.06%
90000	54,703.37	60,194.24	0.61	0.67	5,490.87	10.04%
95000	57,700.37	63,486.14	0.61	0.67	5,785.77	10.03%
100000	60,697.37	66,778.04	0.61	0.67	6,080.67	10.02%
108000	65,492.57	72,045.08	0.61	0.67	6,552.51	10.00%
150000	90,667.37	99,697.04	0.60	0.66	9,029.67	9.96%
200000	120,637.37	132,616.04	0.60	0.66	11,978.67	9.93%
250000	150,607.37	165,535.04	0.60	0.66	14,927.67	9.91%
300000	180,577.37	198,454.04	0.60	0.66	17,876.67	9.90%
350000	210,547.37	231,373.04	0.60	0.66	20,825.67	9.89%
400000	240,517.37	264,292.04	0.60	0.66	23,774.67	9.88%
450000	270,487.37	297,211.04	0.60	0.66	26,723.67	9.88%
500000	300,457.37	330,130.04	0.60	0.66	29,672.67	9.88%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,947.06	\$ 2,420.00
ALL GAS CONSUMED	\$ 0.14131	\$ 0.18048
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	1,947.06	2,420.00			472.94	24.29%
5	1,949.55	2,422.65	389.91	484.53	473.10	24.27%
10	1,952.04	2,425.30	195.20	242.53	473.26	24.24%
25	1,959.49	2,433.25	78.38	97.33	473.76	24.18%
50	1,971.90	2,446.49	39.44	48.93	474.59	24.07%
100	1,996.72	2,472.97	19.97	24.73	476.25	23.85%
200	2,046.35	2,525.93	10.23	12.63	479.58	23.44%
300	2,095.98	2,578.89	6.99	8.60	482.91	23.04%
400	2,145.61	2,631.85	5.36	6.58	486.24	22.66%
500	2,195.24	2,684.81	4.39	5.37	489.57	22.30%
700	2,294.51	2,790.73	3.28	3.99	496.22	21.63%
900	2,393.78	2,896.65	2.66	3.22	502.87	21.01%
1500	2,691.59	3,214.40	1.79	2.14	522.81	19.42%
3000	3,436.11	4,008.77	1.15	1.34	572.66	16.67%
8000	5,917.81	6,656.67	0.74	0.83	738.86	12.49%
10000	6,910.49	7,715.83	0.69	0.77	805.34	11.65%
11000	7,406.83	8,245.41	0.67	0.75	838.58	11.32%
12000	7,903.17	8,774.99	0.66	0.73	871.82	11.03%
14000	8,895.85	9,834.15	0.64	0.70	938.30	10.55%
16000	9,888.53	10,893.31	0.62	0.68	1,004.78	10.16%
18000	10,881.21	11,952.47	0.60	0.66	1,071.26	9.85%
20000	11,873.89	13,011.63	0.59	0.65	1,137.74	9.58%
22000	12,866.57	14,070.79	0.58	0.64	1,204.22	9.36%
24000	13,859.25	15,129.95	0.58	0.63	1,270.70	9.17%
26000	14,851.93	16,189.11	0.57	0.62	1,337.18	9.00%
28000	15,844.61	17,248.27	0.57	0.62	1,403.66	8.86%
30000	16,837.29	18,307.43	0.56	0.61	1,470.14	8.73%
35000	19,318.99	20,955.33	0.55	0.60	1,636.34	8.47%
40000	21,800.69	23,603.23	0.55	0.59	1,802.54	8.27%
43000	23,289.71	25,191.97	0.54	0.59	1,902.26	8.17%
45000	24,282.39	26,251.13	0.54	0.58	1,968.74	8.11%
50000	26,764.09	28,899.03	0.54	0.58	2,134.94	7.98%
54000	28,749.45	31,017.35	0.53	0.57	2,267.90	7.89%
60000	31,727.49	34,194.83	0.53	0.57	2,467.34	7.78%
70000	36,690.89	39,490.63	0.52	0.56	2,799.74	7.63%
80000	41,654.29	44,786.43	0.52	0.56	3,132.14	7.52%
90000	46,617.69	50,082.23	0.52	0.56	3,464.54	7.43%
95000	49,099.39	52,730.13	0.52	0.56	3,630.74	7.39%
100000	51,581.09	55,378.03	0.52	0.55	3,796.94	7.36%
108000	55,551.81	59,614.67	0.51	0.55	4,062.86	7.31%
150000	76,398.09	81,857.03	0.51	0.55	5,458.94	7.15%
200000	101,215.09	108,336.03	0.51	0.54	7,120.94	7.04%
250000	126,032.09	134,815.03	0.50	0.54	8,782.94	6.97%
300000	150,849.09	161,294.03	0.50	0.54	10,444.94	6.92%
350000	175,666.09	187,773.03	0.50	0.54	12,106.94	6.89%
400000	200,483.09	214,252.03	0.50	0.54	13,768.94	6.87%
450000	225,300.09	240,731.03	0.50	0.53	15,430.94	6.85%
500000	250,117.09	267,210.03	0.50	0.53	17,092.94	6.83%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 3,028.76	\$ 3,760.00
ALL GAS CONSUMED	\$ 0.12535	\$ 0.16010
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	3,028.76	3,760.00			731.24	24.14%
5	3,031.17	3,762.55	606.23	752.51	731.38	24.13%
10	3,033.58	3,765.10	303.36	376.51	731.52	24.11%
25	3,040.79	3,772.74	121.63	150.91	731.95	24.07%
50	3,052.80	3,785.47	61.06	75.71	732.67	24.00%
100	3,076.82	3,810.94	30.77	38.11	734.12	23.86%
200	3,124.86	3,861.86	15.62	19.31	737.00	23.59%
300	3,172.90	3,912.78	10.58	13.04	739.88	23.32%
400	3,220.94	3,963.70	8.05	9.91	742.76	23.06%
500	3,268.98	4,014.62	6.54	8.03	745.64	22.81%
700	3,365.06	4,116.46	4.81	5.88	751.40	22.33%
900	3,461.14	4,218.30	3.85	4.69	757.16	21.88%
1500	3,749.37	4,523.82	2.50	3.02	774.45	20.66%
3000	4,469.95	5,287.62	1.49	1.76	817.67	18.29%
8000	6,871.85	7,833.62	0.86	0.98	961.77	14.00%
10000	7,832.61	8,852.02	0.78	0.89	1,019.41	13.01%
11000	8,312.99	9,361.22	0.76	0.85	1,048.23	12.61%
12000	8,793.37	9,870.42	0.73	0.82	1,077.05	12.25%
14000	9,754.13	10,888.82	0.70	0.78	1,134.69	11.63%
16000	10,714.89	11,907.22	0.67	0.74	1,192.33	11.13%
18000	11,675.65	12,925.62	0.65	0.72	1,249.97	10.71%
20000	12,636.41	13,944.02	0.63	0.70	1,307.61	10.35%
22000	13,597.17	14,962.42	0.62	0.68	1,365.25	10.04%
24000	14,557.93	15,980.82	0.61	0.67	1,422.89	9.77%
26000	15,518.69	16,999.22	0.60	0.65	1,480.53	9.54%
28000	16,479.45	18,017.62	0.59	0.64	1,538.17	9.33%
30000	17,440.21	19,036.02	0.58	0.63	1,595.81	9.15%
35000	19,842.11	21,582.02	0.57	0.62	1,739.91	8.77%
40000	22,244.01	24,128.02	0.56	0.60	1,884.01	8.47%
43000	23,685.15	25,655.62	0.55	0.60	1,970.47	8.32%
45000	24,645.91	26,674.02	0.55	0.59	2,028.11	8.23%
50000	27,047.81	29,220.02	0.54	0.58	2,172.21	8.03%
54000	28,969.33	31,256.82	0.54	0.58	2,287.49	7.90%
60000	31,851.61	34,312.02	0.53	0.57	2,460.41	7.72%
70000	36,655.41	39,404.02	0.52	0.56	2,748.61	7.50%
80000	41,459.21	44,496.02	0.52	0.56	3,036.81	7.32%
90000	46,263.01	49,588.02	0.51	0.55	3,325.01	7.19%
95000	48,664.91	52,134.02	0.51	0.55	3,469.11	7.13%
100000	51,066.81	54,680.02	0.51	0.55	3,613.21	7.08%
108000	54,909.85	58,753.62	0.51	0.54	3,843.77	7.00%
150000	75,085.81	80,140.02	0.50	0.53	5,054.21	6.73%
200000	99,104.81	105,600.02	0.50	0.53	6,495.21	6.55%
250000	123,123.81	131,060.02	0.49	0.52	7,936.21	6.45%
300000	147,142.81	156,520.02	0.49	0.52	9,377.21	6.37%
350000	171,161.81	181,980.02	0.49	0.52	10,818.21	6.32%
400000	195,180.81	207,440.02	0.49	0.52	12,259.21	6.28%
450000	219,199.81	232,900.02	0.49	0.52	13,700.21	6.25%
500000	243,218.81	258,360.02	0.49	0.52	15,141.21	6.23%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 5,841.18	\$ 7,250.00
ALL GAS CONSUMED	\$ 0.11249	\$ 0.14367
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	5,841.18	7,250.00			1,408.82	24.12%
5	5,843.52	7,252.47	1,168.70	1,450.49	1,408.95	24.11%
10	5,845.86	7,254.94	584.59	725.49	1,409.08	24.10%
25	5,852.88	7,262.34	234.12	290.49	1,409.46	24.08%
50	5,864.57	7,274.66	117.29	145.49	1,410.09	24.04%
100	5,887.94	7,299.30	58.88	72.99	1,411.36	23.97%
200	5,934.69	7,348.58	29.67	36.74	1,413.89	23.82%
300	5,981.44	7,397.86	19.94	24.66	1,416.42	23.68%
400	6,028.19	7,447.14	15.07	18.62	1,418.95	23.54%
500	6,074.94	7,496.42	12.15	14.99	1,421.48	23.40%
700	6,168.45	7,594.97	8.81	10.85	1,426.52	23.13%
900	6,261.96	7,693.52	6.96	8.55	1,431.56	22.86%
1500	6,542.47	7,989.18	4.36	5.33	1,446.71	22.11%
3000	7,243.76	8,728.34	2.41	2.91	1,484.58	20.49%
8000	9,581.36	11,192.19	1.20	1.40	1,610.83	16.81%
10000	10,516.40	12,177.73	1.05	1.22	1,661.33	15.80%
11000	10,983.92	12,670.50	1.00	1.15	1,686.58	15.35%
12000	11,451.44	13,163.27	0.95	1.10	1,711.83	14.95%
14000	12,386.48	14,148.81	0.88	1.01	1,762.33	14.23%
16000	13,321.52	15,134.35	0.83	0.95	1,812.83	13.61%
18000	14,256.56	16,119.89	0.79	0.90	1,863.33	13.07%
20000	15,191.60	17,105.43	0.76	0.86	1,913.83	12.60%
22000	16,126.64	18,090.97	0.73	0.82	1,964.33	12.18%
24000	17,061.68	19,076.51	0.71	0.79	2,014.83	11.81%
26000	17,996.72	20,062.05	0.69	0.77	2,065.33	11.48%
28000	18,931.76	21,047.59	0.68	0.75	2,115.83	11.18%
30000	19,866.80	22,033.13	0.66	0.73	2,166.33	10.90%
35000	22,204.40	24,496.98	0.63	0.70	2,292.58	10.32%
40000	24,542.00	26,960.83	0.61	0.67	2,418.83	9.86%
43000	25,944.56	28,439.14	0.60	0.66	2,494.58	9.62%
45000	26,879.60	29,424.68	0.60	0.65	2,545.08	9.47%
50000	29,217.20	31,888.53	0.58	0.64	2,671.33	9.14%
54000	31,087.28	33,859.61	0.58	0.63	2,772.33	8.92%
60000	33,892.40	36,816.23	0.56	0.61	2,923.83	8.63%
70000	38,567.60	41,743.93	0.55	0.60	3,176.33	8.24%
80000	43,242.80	46,671.63	0.54	0.58	3,428.83	7.93%
90000	47,918.00	51,599.33	0.53	0.57	3,681.33	7.68%
95000	50,255.60	54,063.18	0.53	0.57	3,807.58	7.58%
100000	52,593.20	56,527.03	0.53	0.57	3,933.83	7.48%
108000	56,333.36	60,469.19	0.52	0.56	4,135.83	7.34%
150000	75,969.20	81,165.53	0.51	0.54	5,196.33	6.84%
200000	99,345.20	105,804.03	0.50	0.53	6,458.83	6.50%
250000	122,721.20	130,442.53	0.49	0.52	7,721.33	6.29%
300000	146,097.20	155,081.03	0.49	0.52	8,983.83	6.15%
350000	169,473.20	179,719.53	0.48	0.51	10,246.33	6.05%
400000	192,849.20	204,358.03	0.48	0.51	11,508.83	5.97%
450000	216,225.20	228,996.53	0.48	0.51	12,771.33	5.91%
500000	239,601.20	253,635.03	0.48	0.51	14,033.83	5.86%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,653.60	\$ 10,730.00
ALL GAS CONSUMED	\$ 0.06693	\$ 0.08548
RIDER PGCC	\$ 0.22764	\$ 0.22764
RIDER PGDC	\$ 0.12724	\$ 0.12724
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00102
COMMODITY E-FACTOR	\$ (0.00680)	\$ (0.00680)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	8,653.60	10,730.00			2,076.40	23.99%
5	8,655.71	10,732.18	1,731.14	2,146.44	2,076.47	23.99%
10	8,657.82	10,734.36	865.78	1,073.44	2,076.54	23.98%
25	8,664.15	10,740.88	346.57	429.64	2,076.73	23.97%
50	8,674.70	10,751.75	173.49	215.04	2,077.05	23.94%
100	8,695.80	10,773.48	86.96	107.73	2,077.68	23.89%
200	8,737.99	10,816.94	43.69	54.08	2,078.95	23.79%
300	8,780.18	10,860.40	29.27	36.20	2,080.22	23.69%
400	8,822.37	10,903.86	22.06	27.26	2,081.49	23.59%
500	8,864.56	10,947.32	17.73	21.89	2,082.76	23.50%
700	8,948.96	11,034.24	12.78	15.76	2,085.28	23.30%
900	9,033.36	11,121.16	10.04	12.36	2,087.80	23.11%
1500	9,286.54	11,381.91	6.19	7.59	2,095.37	22.56%
3000	9,919.49	12,033.78	3.31	4.01	2,114.29	21.31%
8000	12,029.29	14,206.68	1.50	1.78	2,177.39	18.10%
10000	12,873.21	15,075.84	1.29	1.51	2,202.63	17.11%
11000	13,295.17	15,510.42	1.21	1.41	2,215.25	16.66%
12000	13,717.13	15,945.00	1.14	1.33	2,227.87	16.24%
14000	14,561.05	16,814.16	1.04	1.20	2,253.11	15.47%
16000	15,404.97	17,683.32	0.96	1.11	2,278.35	14.79%
18000	16,248.89	18,552.48	0.90	1.03	2,303.59	14.18%
20000	17,092.81	19,421.64	0.85	0.97	2,328.83	13.62%
22000	17,936.73	20,290.80	0.82	0.92	2,354.07	13.12%
24000	18,780.65	21,159.96	0.78	0.88	2,379.31	12.67%
26000	19,624.57	22,029.12	0.75	0.85	2,404.55	12.25%
28000	20,468.49	22,898.28	0.73	0.82	2,429.79	11.87%
30000	21,312.41	23,767.44	0.71	0.79	2,455.03	11.52%
35000	23,422.21	25,940.34	0.67	0.74	2,518.13	10.75%
40000	25,532.01	28,113.24	0.64	0.70	2,581.23	10.11%
43000	26,797.89	29,416.98	0.62	0.68	2,619.09	9.77%
45000	27,641.81	30,286.14	0.61	0.67	2,644.33	9.57%
50000	29,751.61	32,459.04	0.60	0.65	2,707.43	9.10%
54000	31,439.45	34,197.36	0.58	0.63	2,757.91	8.77%
60000	33,971.21	36,804.84	0.57	0.61	2,833.63	8.34%
70000	38,190.81	41,150.64	0.55	0.59	2,959.83	7.75%
80000	42,410.41	45,496.44	0.53	0.57	3,086.03	7.28%
90000	46,630.01	49,842.24	0.52	0.55	3,212.23	6.89%
95000	48,739.81	52,015.14	0.51	0.55	3,275.33	6.72%
100000	50,849.61	54,188.04	0.51	0.54	3,338.43	6.57%
108000	54,225.29	57,664.68	0.50	0.53	3,439.39	6.34%
150000	71,947.61	75,917.04	0.48	0.51	3,969.43	5.52%
200000	93,045.61	97,646.04	0.47	0.49	4,600.43	4.94%
250000	114,143.61	119,375.04	0.46	0.48	5,231.43	4.58%
300000	135,241.61	141,104.04	0.45	0.47	5,862.43	4.33%
350000	156,339.61	162,833.04	0.45	0.47	6,493.43	4.15%
400000	177,437.61	184,562.04	0.44	0.46	7,124.43	4.02%
450000	198,535.61	206,291.04	0.44	0.46	7,755.43	3.91%
500000	219,633.61	228,020.04	0.44	0.46	8,386.43	3.82%

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

5. Submit a schedule showing the sources of gas supply associated with Annualized Mcf sales.

Response: The following two schedules show the sources of supply expected to be used to meet Columbia's sales requirements for two twelve-month periods. Schedule 1 is for the Future Test Year and is for the twelve-month period ending November 30, 2020. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2021. Consistent with the fact that Columbia now bills in therms rather than cubic feet, the information is provided in MDth rather than Mcf.

Schedule 1: Twelve Month Ending November 30, 2020

	<u>(MDth)</u>
Annualized Sales (Exhibit No. 103)	36,671
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	36,483
City Gate Purchases	0
Local Production	256
Storage	(68)
Total	36,671

Schedule 2: Twelve Month Ending December 31, 2021

	<u>(MDth)</u>
Annualized Sales (Exhibit No. 103)	36,874
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	37,020
City Gate Purchases	0
Local Production	255
Storage	(402)
Total	36,874

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

Response:

Please see Exhibit No. 12, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Refer to Exhibit No. 12, Schedule No. 3.

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response:

See Exhibit No. 12, Schedule No. 4, Page 2 and 3, for details of Purchased Gas for the twelve months ended November 2018 and November 2019.

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

See Exhibit No. 12, Schedule No. 2 for calculations of the initial base cost of gas (energy cost). See Exhibit No. 3 for cost adjustments.

26. Submit detailed calculations for bulk gas transmission service costs under supply and / or interconnection agreements.

Response:

Columbia has no bulk gas transmission agreements.

30. Provide a schedule showing suppliers, MCF purchased, cost (small purchases From independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output in the ordinary course of business.

Response:

See response to Exhibit No. 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2018 and November 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

Refer to Exhibit No. 12, Schedule No. 5.

36. State the amount of gas, in MCF, obtained through various suppliers in past years.

Response:

See response to Exhibit No, 112, Schedule No.2, Question 24, for details of gas purchases for the twelve months ended November 2018 and November 2019.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE SCHEDULE
B. GAS UTILITIES

11. Supply the net Fuel Clause Adjustment by month for the test year.

Response:

Refer to Exhibit No. 12, Schedule No.6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED DECEMBER 31, 2019
ADJUSTMENTS TO PURCHASED GAS EXPENSE

53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ending November 30, 2020 is \$2,638,564 and for twelve months ending December 31, 2021 is \$5,126,621. Please see Page 2 and 3 of this schedule for detail of the adjustment by rate.

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2020
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$
Per Books for the Twelve Months Ended 141,547,131
November 30, 2020

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	3.4808	26,627,712	92,685,740
Small General Sales Service - SGSS	3.4808	8,491,874	29,558,516
Negotiated Sales Service- NSS	Varies	69,300	216,795
Large General Sales Service - LGSS	3.4808	1,074,559	3,740,325
Residential Distribution Service - RDS	1.0763	8,160,831	8,783,502
Small Commercial Distribution - SCD	1.0763	2,756,638	2,966,969
Small General Distribution Service - SGDS	1.2724	751,902	<u>956,720</u>
 Total Gas Supply Expense			 138,908,567
 Gas Supply Expense Adjustment			 2,638,564

1/ Includes CAP volumes

Columbia Gas of Pennsylvania, Inc.
 Operations and Maintenance Expense Adjustments
 To the Twelve Months Ended December 31, 2021
 Adjustments to Purchased Gas Expense
 53.62

(1) Purchased Gas Costs \$
 Per Books for the Twelve Months Ended 144,061,597
 December 31, 2021

(2) Purchased Gas Cost
 to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	3.4808	26,813,932	93,333,933
Small General Sales Service - SGSS	3.4808	8,426,787	29,331,959
Negotiated Sales Service- NSS	Varies	69,300	216,795
Large General Sales Service - LGSS	3.4808	1,071,488	3,729,634
Residential Distribution Service - RDS	1.0763	7,831,261	8,428,786
Small Commercial Distribution - SCD	1.0763	2,742,483	2,951,734
Small General Distribution Service - SGDS	1.2724	740,440	<u>942,135</u>
Total Gas Supply Expense			138,934,976
Gas Supply Expense Adjustment			5,126,621

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

Response:

Please see Exhibit No. 12, Schedule No. 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reasons for each change.
 - (2) The total number of customers served by the utility.
 - (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
 - (4) The effect of the change on the utility's customers.
 - (5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
 - (6) The effect of the change on the service rendered by the utility.
 - (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
 - (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.
 - (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided
 - (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
 - (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.52

- (b) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reason for each increase or decrease.
 - (2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.
 - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
 - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
 - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
 - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response:

Refer to Exhibit No. 13, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II.RATE OF RETURN
A. ALL UTILITIES

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see the Company's response to Standard Data Request GAS-ROR-13 for projected revenues and expenses.

Please see the Company's response to Standard Data Request GAS-ROR-14 for the projected construction budget.

COLUMBIA GAS OF PENNSYLVANIA, INC
53-53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response:

See Exhibit No. 13 Schedule No. 5

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response:

Refer to Exhibit No. 13 Schedule No. 3.

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response:

Refer to Exhibit No. 13 Schedule No. 4.

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response:

Refer to Exhibit No. 13 Schedule No. 4, Att. A.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

See Exhibit No. 13, Schedule No. 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response:

Refer to Exhibit No. 14, Schedule No. 1

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE SCHEDULE
B. GAS UTILITIES

6. Supply copies of all present and proposed Gas Tariffs.

Response:

Refer to Exhibit No. 14, Schedule No 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response:

See Exhibit No. 15 Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response:

See Exhibit No. 15 Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's relationship to its affiliates (System Structure).

Response:

See Exhibit No.15 Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response: Refer to Exhibit No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
 - (i) Explain how respondent stores or manufactures gas; if applicable.
 - (ii) State whether the company has peak shaving facilities.
 - (iii) Provide details of coal-gasification programs, if any.
 - (iv) Describe the potential for emergency purchases of gas.
 - (iv) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
 - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future supply, as follows:
 - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
 - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response:

See Exhibit No. 17.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 III BALANCE SHEET AND OPERATING STATEMENT

E. GAS UTILITIES

- 28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and non-affiliated utilities, including determination of costs, terms of contract, and other pertinent information.

Response:

See Exhibit No. 17.