

Columbia Gas of Pennsylvania, Inc.
2021 General Rate Case
Docket No. R-2021-3024296
Standard Filing Requirements
Exhibits 109-117
Volume 7 of 10

EXHIBIT 109

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 through 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, 2021, 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, 2022, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



A NiSource Company

2021 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2021**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2021

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



*Excellence Delivered **As Promised***

March 25, 2021

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, 2021 are presented in the attached report. 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 as of November 30, 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

068131.000

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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, 2021.

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

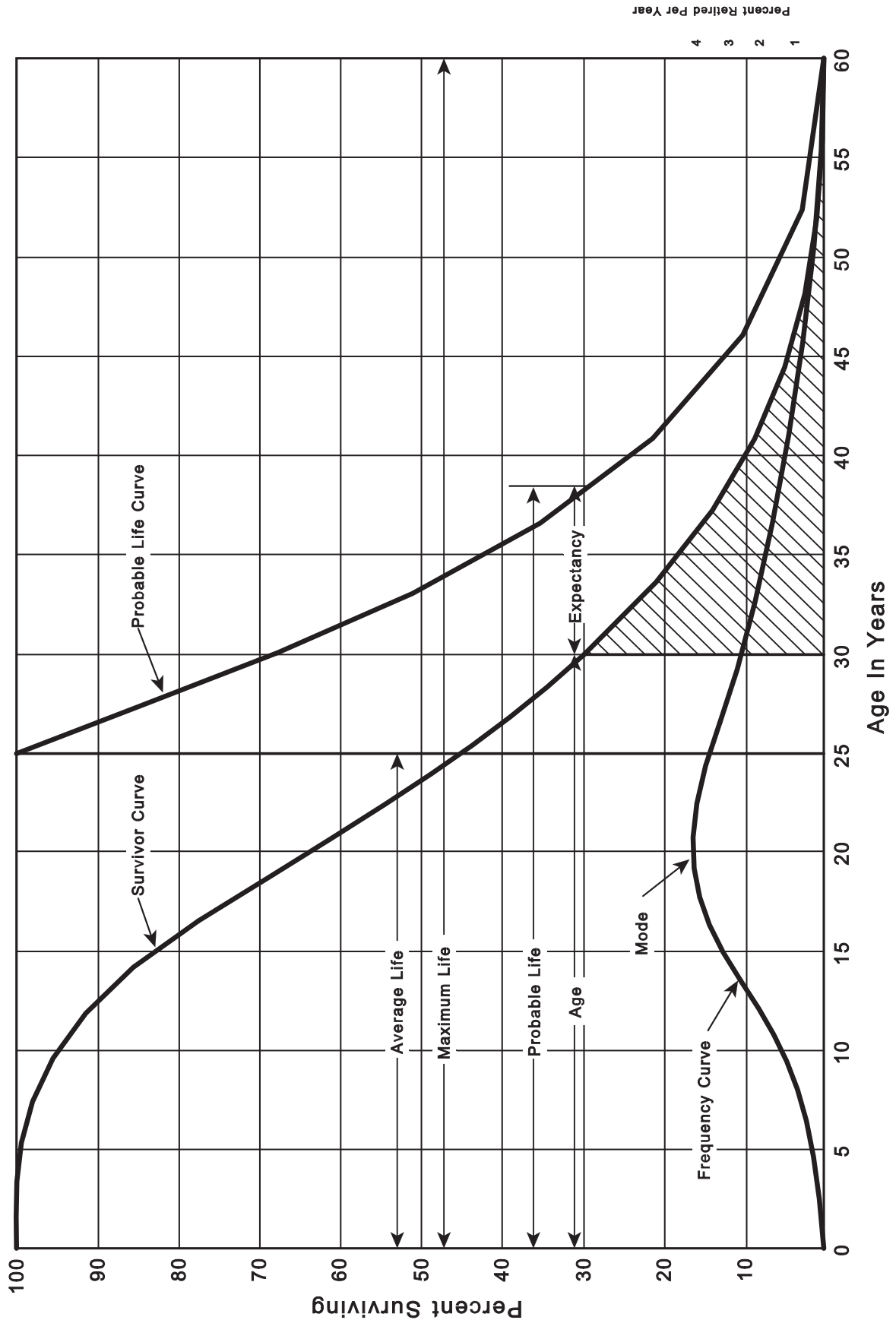


Figure 1. A Typical Survivor Curve and Derived Curves

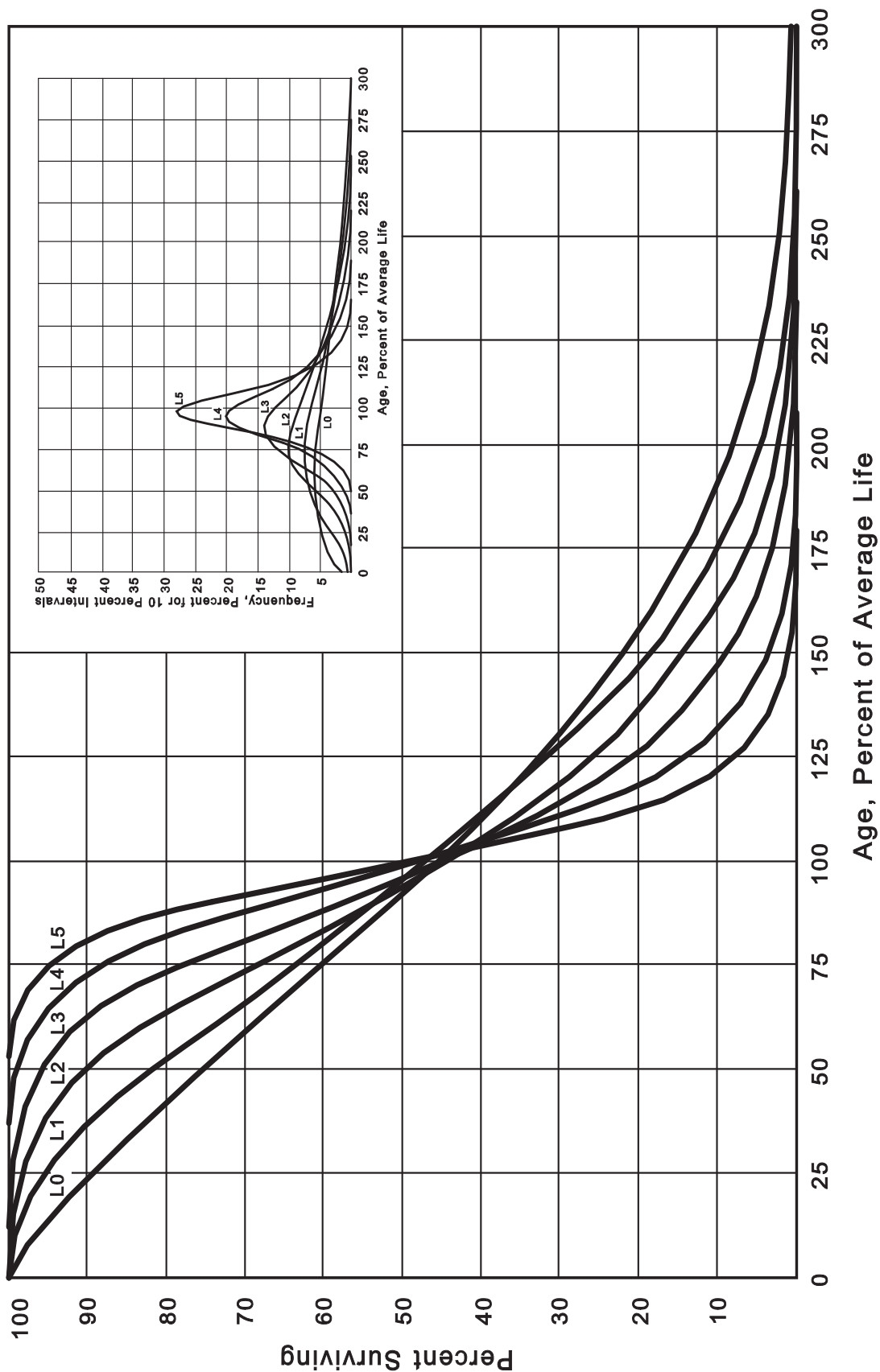


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

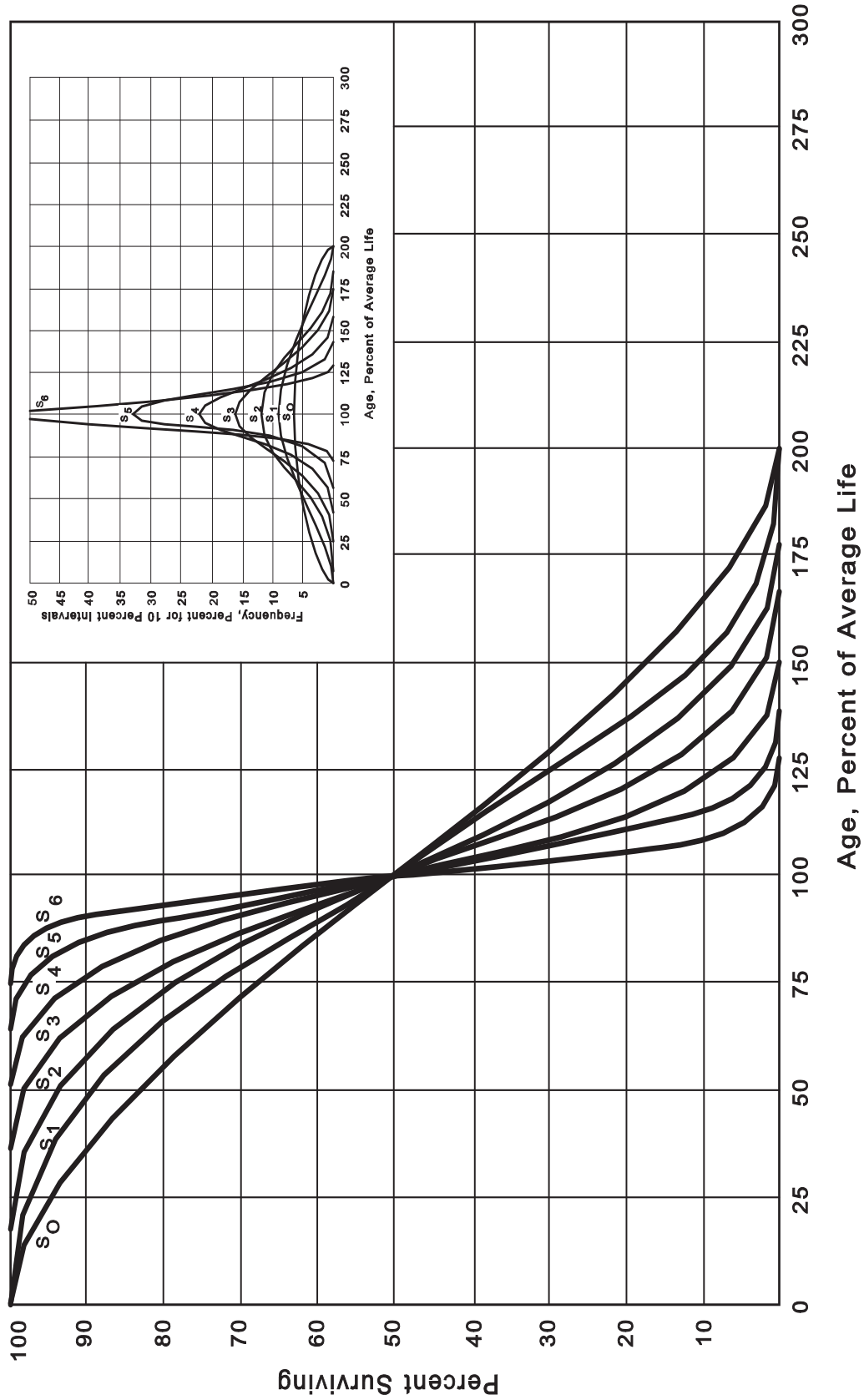


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

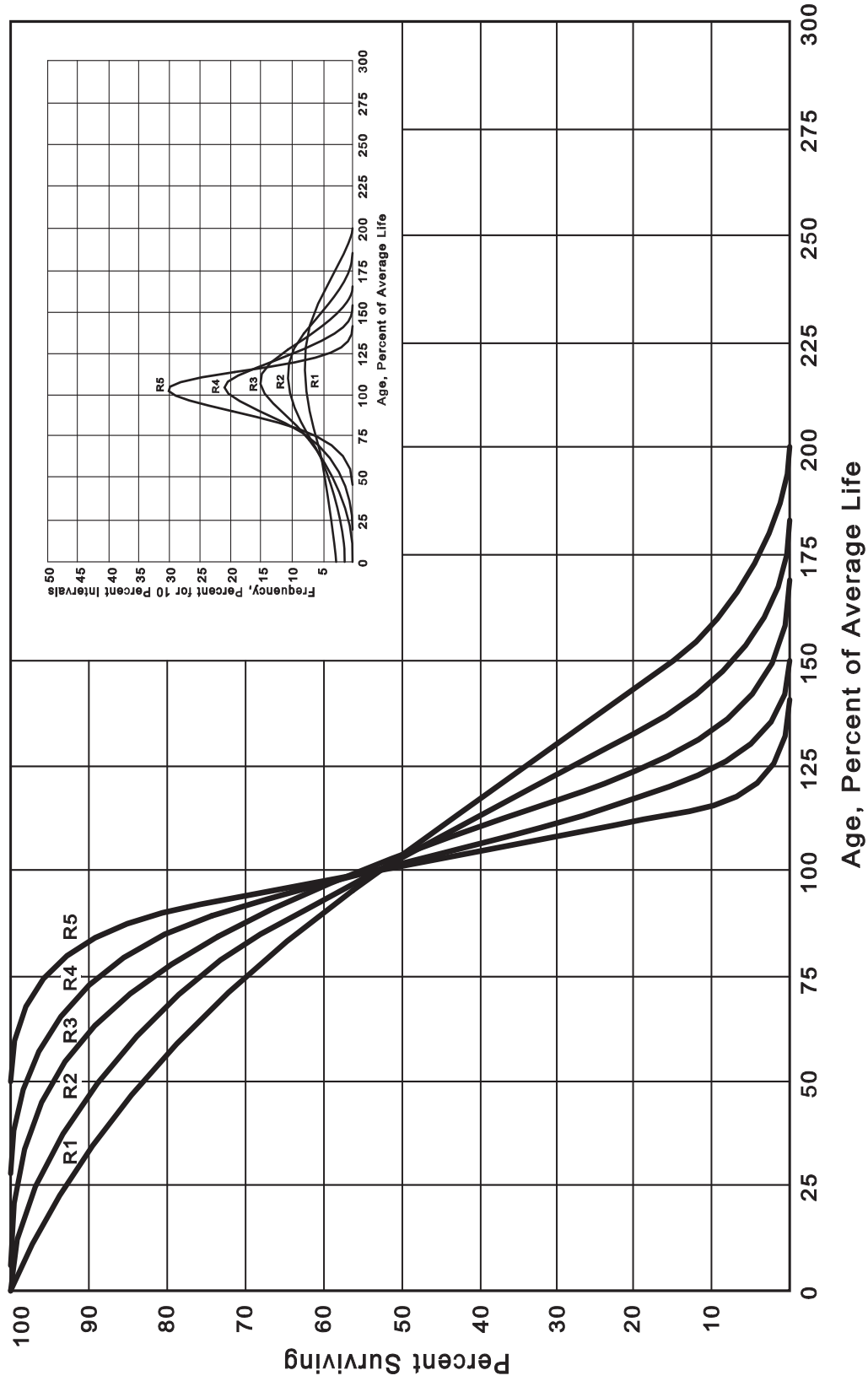


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

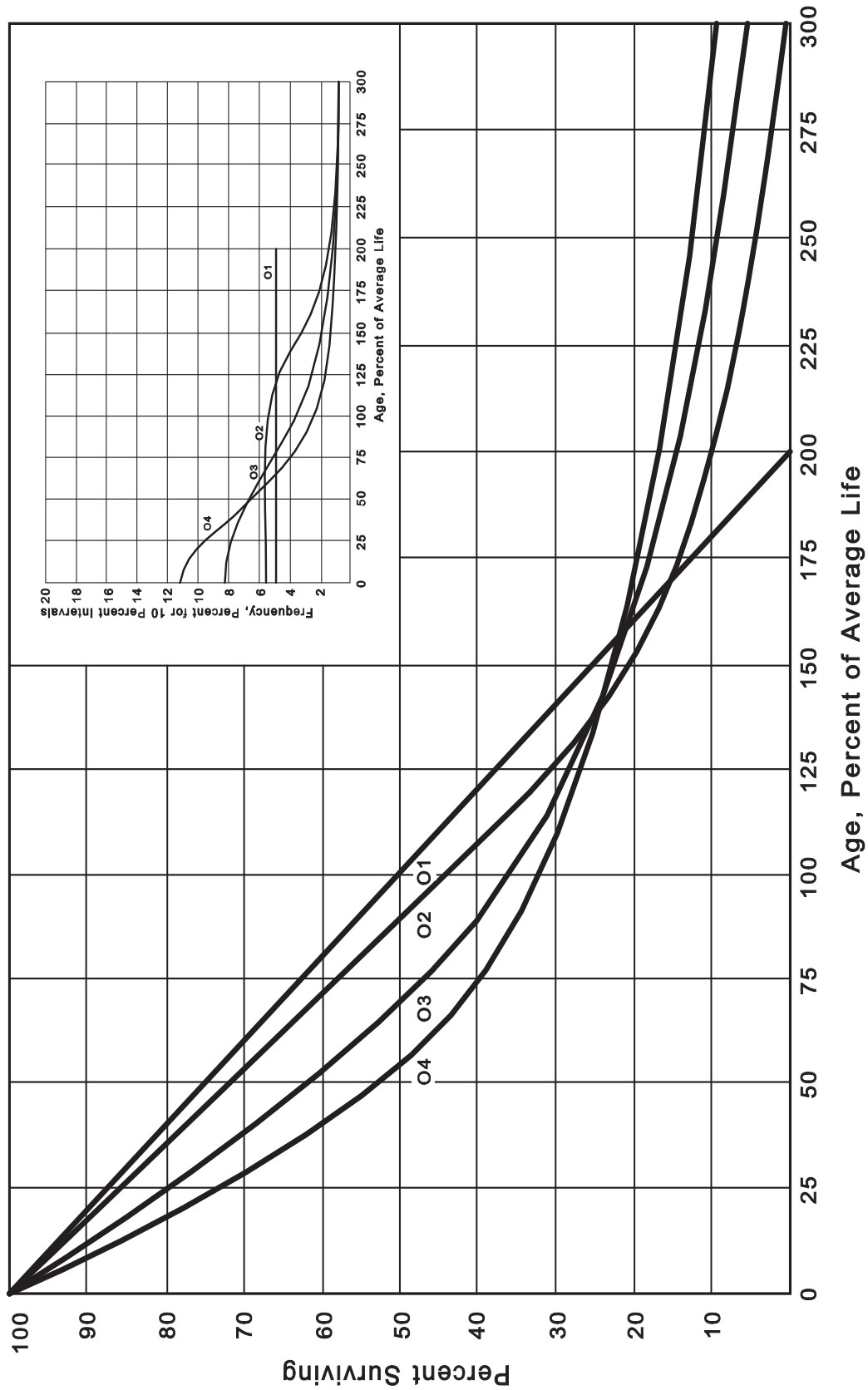


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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 2011-2020 during which there were placements during the years 2006-2020. 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 are

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.

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 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between $4\frac{1}{2}$ and $5\frac{1}{2}$ 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 $4\frac{1}{2}$ - $5\frac{1}{2}$ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval $4\frac{1}{2}$ - $5\frac{1}{2}$ 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 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020											Placement Band 2006-2020										
Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)								
	During Year										Age Interval (12)										
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)											
2006	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½								
2007	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½								
2008	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½								
2009	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½								
2010	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½								
2011	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½								
2012		5	11	12	13	14	15	16	18	20	20	113	7½-8½								
2013			6	12	13	15	16	17	19	19	19	124	6½-7½								
2014				6	13	15	16	17	19	19	19	131	5½-6½								
2015					7	14	16	17	19	20	20	143	4½-5½								
2016						8	18	20	22	23	23	146	3½-4½								
2017							9	20	22	25	25	150	2½-3½								
2018								11	23	25	25	151	1½-2½								
2019									11	24	24	153	½-1½								
2020										13	13	80	0-½								
Total	53	68	86	106	128	157	196	231	273	308		1,606									

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020												Placement Band 2006-2020	
Acquisitions, Transfers and Sales, Thousands of Dollars													
		During Year										Total During Age Interval (12)	Age Interval (13)
Year Placed (1)	<u>2011</u> (2)	<u>2012</u> (3)	<u>2013</u> (4)	<u>2014</u> (5)	<u>2015</u> (6)	<u>2016</u> (7)	<u>2017</u> (8)	<u>2018</u> (9)	<u>2019</u> (10)	<u>2020</u> (11)			
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14
2007	-	-	-	-	-	-	-	-	-	-	-	-	12½-13
2008	-	-	-	-	-	-	-	-	-	-	-	-	11½-12
2009	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	10½-11
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10
2011	-	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	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 2011 through 2020 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 2016 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 2011-2020 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 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020											Placement Band 2006-2020		
Year	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	Age Interval (13)
	Annual Survivors at the Beginning of the Year												
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
Placed (1)													
2006	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	4,955	2½-3½
2018								960 ^a	949	926	5,719	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	6,579	½-1½
2020										1,220 ^a	7,490	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	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 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

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

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

Smoothing the Original Survivor Curve

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

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

appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 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

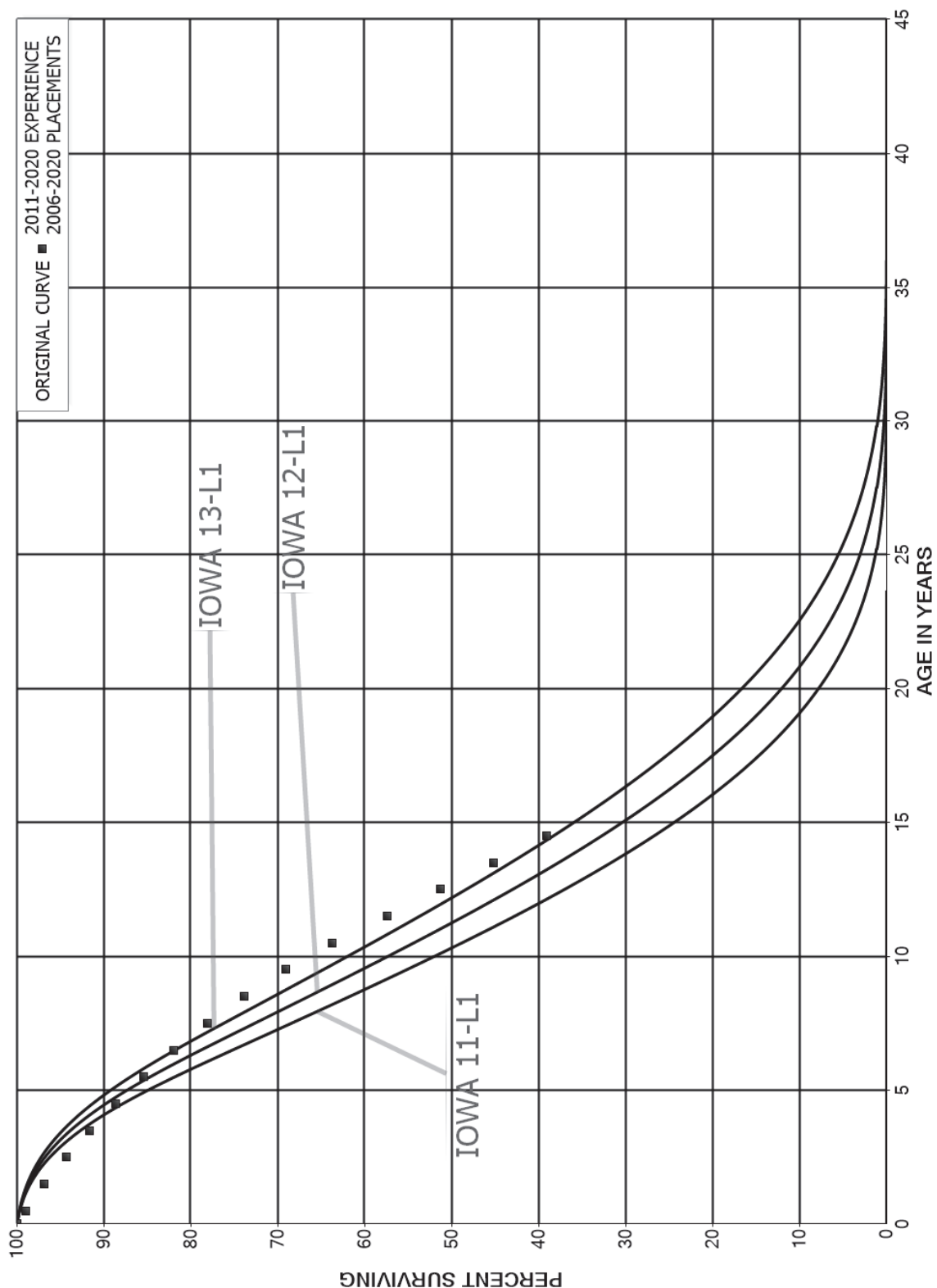


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

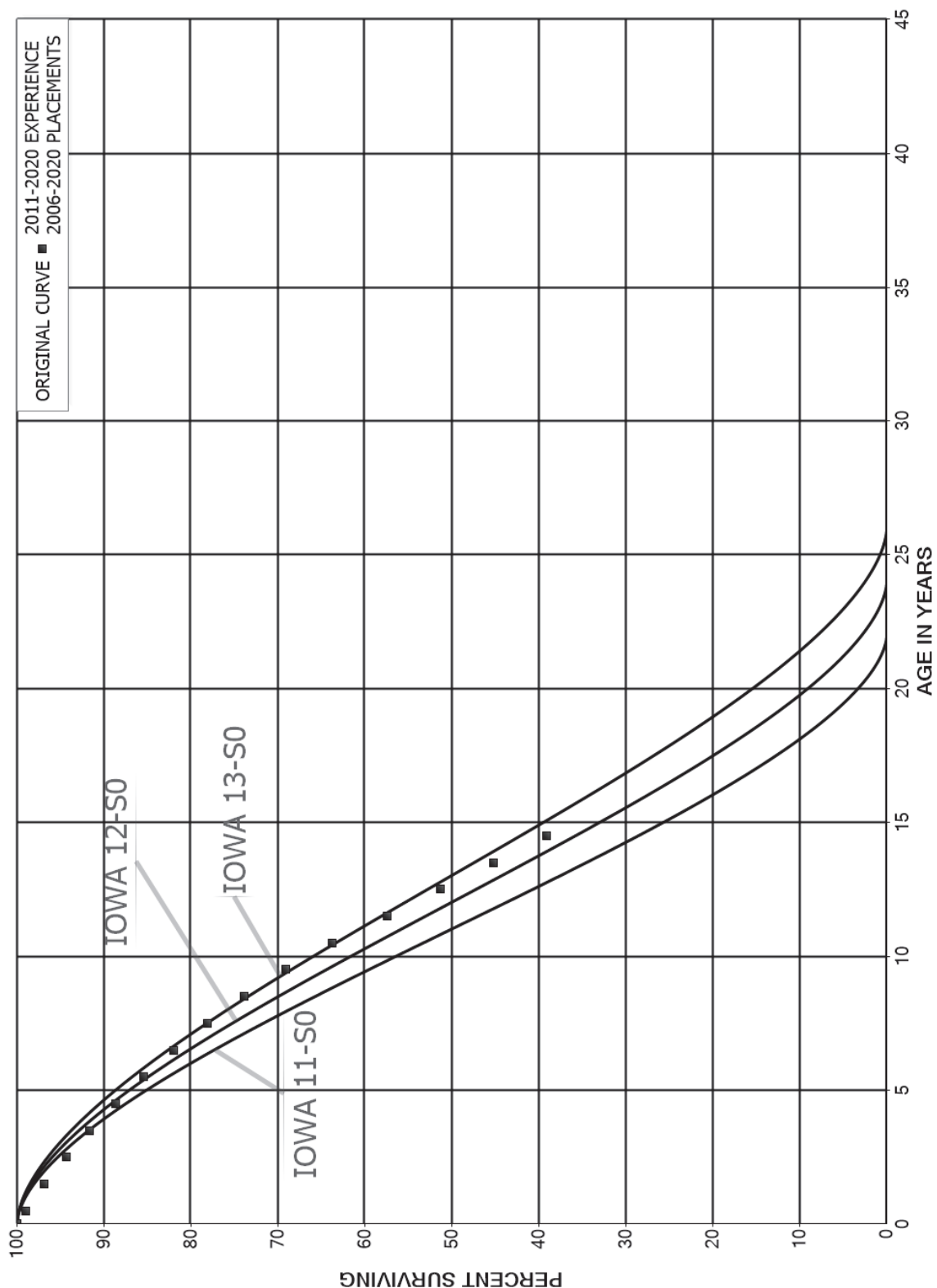


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

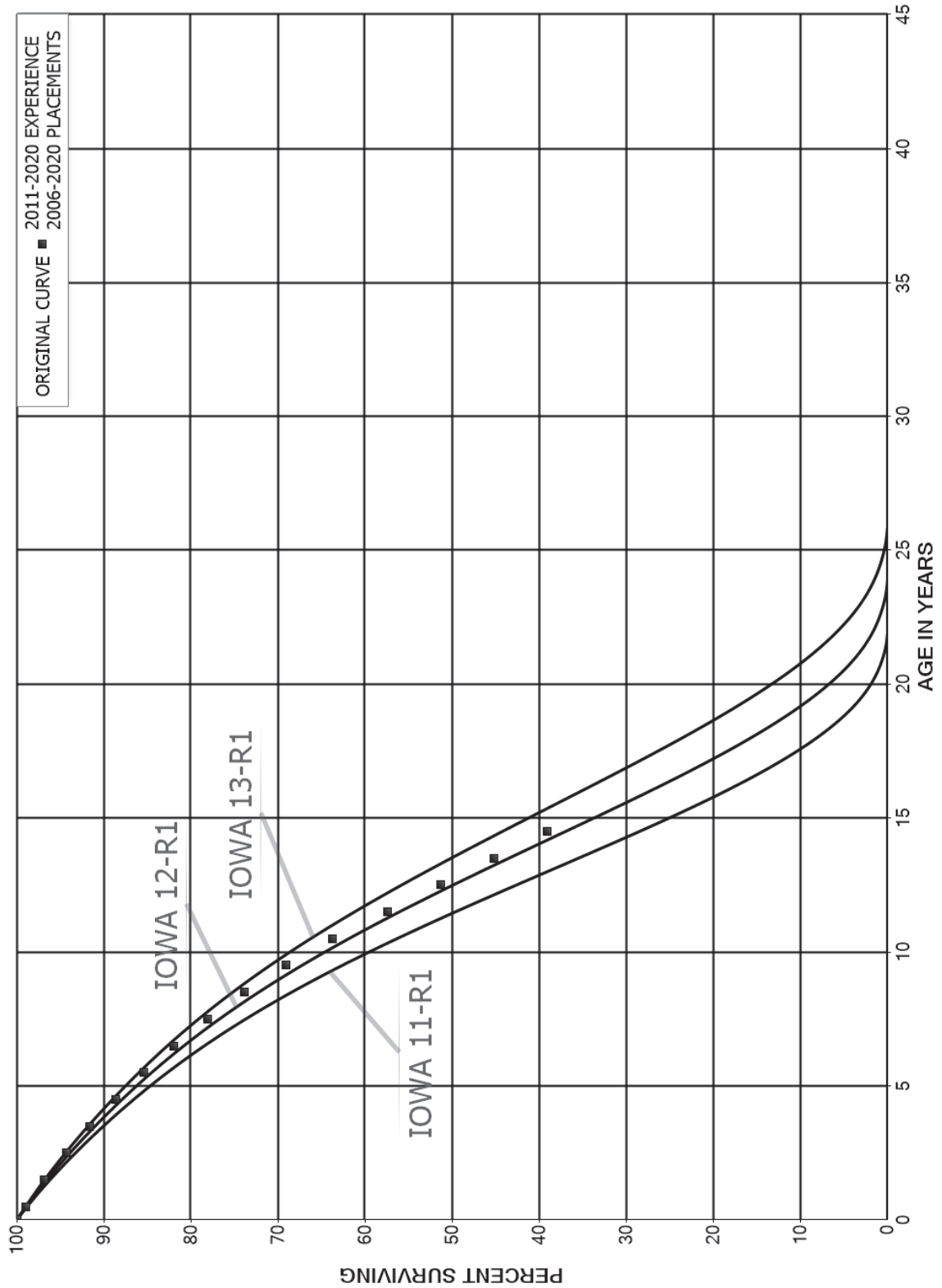
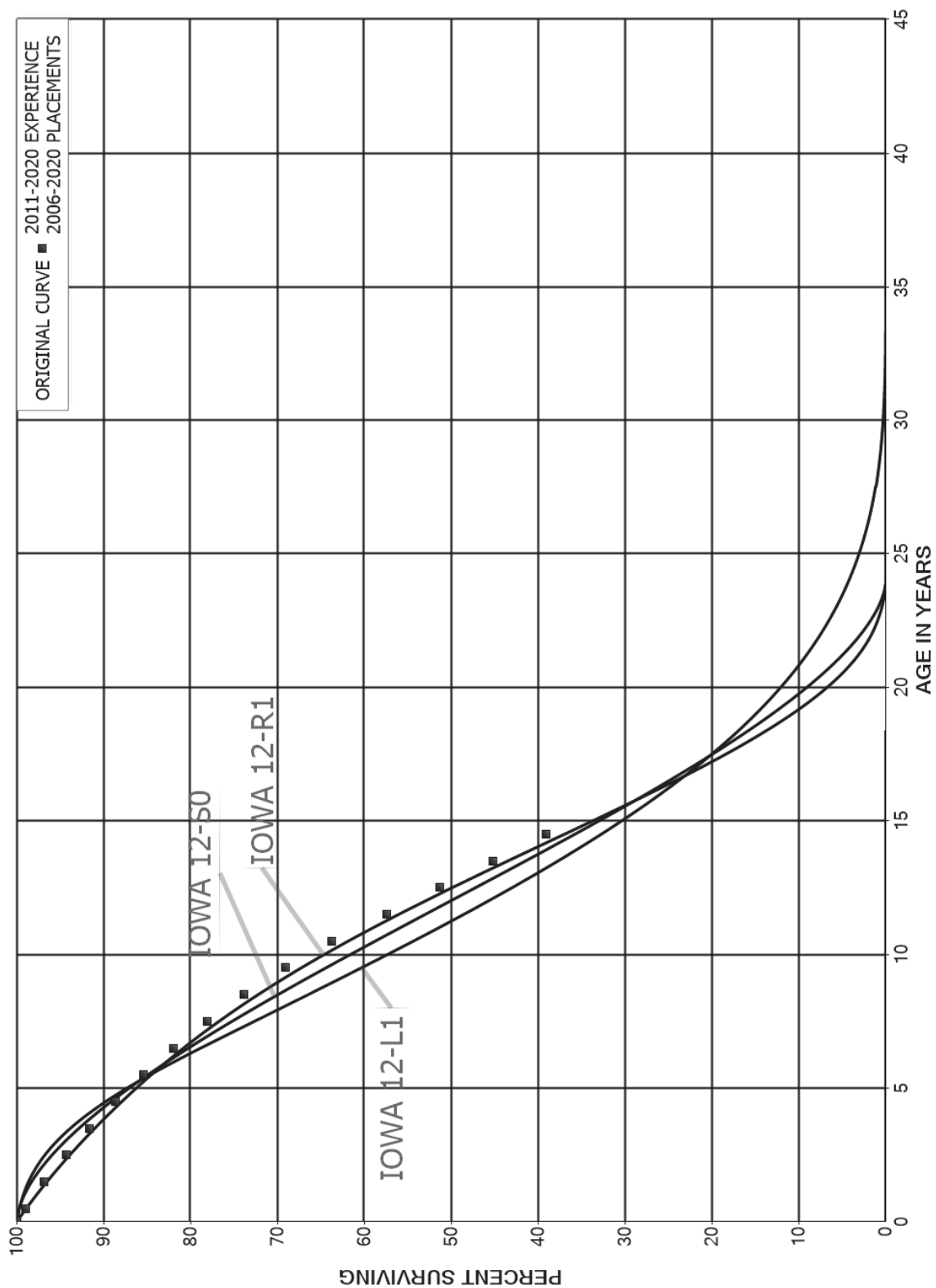


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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, 2021, 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:

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

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:

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

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

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

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, 2021 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... 11-30-2021

SURVIVOR CURVE.... 15-S2.5

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ACCRUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6)	ACCRUALS	SURVIVING	(9)	(10)
0.000	0.917	0.458	0.00030	0.0003000000	2021	7.05486271838	95.831933	0.0736	0.0337
0.917	1.917	1.417	0.00836	0.00589978829	2020	7.36089427952	99.995519	0.0736	0.1043
1.917	2.917	2.417	0.04815	0.01992139015	2019	7.34798369030	99.967265	0.0735	0.1776
2.917	3.917	3.417	0.15263	0.04466783728	2018	7.31568907659	99.866874	0.0733	0.2505
3.917	4.917	4.417	0.36199	0.08195381481	2017	7.25237825054	99.609563	0.0728	0.3216
4.917	5.917	5.417	0.71831	0.13260291674	2016	7.14509988477	99.069415	0.0721	0.3906
5.917	6.917	6.417	1.26035	0.19640797881	2015	6.98059443699	98.080089	0.0712	0.4569
6.917	7.917	7.417	2.02123	0.27251314548	2014	6.74613387485	96.439297	0.0700	0.5192
7.917	8.917	8.417	2.99688	0.35605084947	2013	6.43185187737	93.930238	0.0685	0.5766
8.917	9.917	9.417	4.14819	0.44050015929	2012	6.03357637299	90.357704	0.0668	0.6291
9.917	10.917	10.417	5.40959	0.51930402227	2011	5.55367428221	85.578814	0.0649	0.6761
10.917	11.917	11.417	6.65886	0.58324078129	2010	5.00240188043	79.544589	0.0629	0.7181
11.917	12.917	12.417	7.76502	0.62535395023	2009	4.39810451467	72.332651	0.0608	0.7550
12.917	13.917	13.417	8.61029	0.64174480137	2008	3.76455513887	64.144996	0.0587	0.7876
13.917	14.917	14.417	9.07902	0.62974405216	2007	3.12881071211	55.300342	0.0566	0.8160
14.917	15.917	15.417	9.11483	0.59121943309	2006	2.51832896948	46.203415	0.0545	0.8402
15.917	16.917	16.417	8.71526	0.53086800268	2005	1.95728525160	37.288371	0.0525	0.8619
16.917	17.917	17.417	7.92838	0.45520927829	2004	1.46424661111	28.966551	0.0505	0.8796
17.917	18.917	18.417	6.85632	0.37228213064	2003	1.05050090665	21.574198	0.0487	0.8969
18.917	19.917	19.417	5.61897	0.28938404491	2002	0.71966781887	15.336556	0.0469	0.9107
19.917	20.917	20.417	4.35408	0.21325757947	2001	0.46834700668	10.350030	0.0453	0.9249
20.917	21.917	21.417	3.17807	0.14839006397	2000	0.28752318496	6.583955	0.0437	0.9359
21.917	22.917	22.417	2.16726	0.09667930588	1999	0.16498850004	3.911293	0.0422	0.9460
22.917	23.917	23.417	1.37179	0.05858094547	1998	0.08735837436	2.141769	0.0408	0.9554
23.917	24.917	24.417	0.79478	0.03255027235	1997	0.04179276545	1.058482	0.0395	0.9645
24.917	25.917	25.417	0.40928	0.01610260849	1996	0.01746632503	0.456450	0.0383	0.9735
25.917	26.917	26.417	0.17916	0.00678199644	1995	0.00602402257	0.162233	0.0371	0.9801
26.917	27.917	27.417	0.06011	0.00219243535	1994	0.00153680667	0.042599	0.0361	0.9898
27.917	28.917	28.417	0.01189	0.00041841151	1993	0.00023138324	0.006599	0.0351	0.9974
28.917	29.700	29.309	0.00065	0.00002217749	1992	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 (2021), 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 2020 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 2021 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, 2021, the accrual for 2021 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 2021, equals the group annual accrual for 2021 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, 2021.

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>		Amortization Period, <u>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, 2021, 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, 2016 through November 30, 2020. The data for the last month of 2020 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 2016 through 2020 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-10 summarize the results of the depreciation study as of November 30, 2021. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 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 November 30, 2021. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2021. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2016 through 2020.

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 2016-2020 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, 2016-2020, are presented in the section beginning on page VIII-2.

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

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

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5	3,250,036.96	2,315,172	934,865	262,276	8.07	3.6
WELLS								
352.01	CONSTRUCTION	SQUARE	738,941.36	738,926	15	4	0.00	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	0.00	3.0
353	LINES	50-S1.5	389,345.13	388,857	488	146	0.04	3.3
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	948,176.70	820,261	127,916	36,118	3.81	3.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,807,881.80	4,744,588	1,063,294	298,547	5.14	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,691,925.24	845,600	2,846,325	61,806	1.67	46.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,792,134	1,441,037	34,951	1.08	41.2
	TOTAL ACCOUNT 374		6,925,096.66	2,637,734	4,287,362	96,757	1.40	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	5,935,978.81	1,444,261	4,491,718	130,802	2.20	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	75,446	10,782	525	0.61	20.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	24,400,946.92	3,067,318	21,333,630	719,259	2.95	29.7
	OTHER BUILDINGS	35-R2	2,795,493.97	714,161	2,081,333	91,802	3.28	22.7
	TOTAL ACCOUNT 375.70		27,196,440.89	3,781,479	23,414,963	811,061	2.98	28.9
375.8	COMMUNICATION	45-R3	16,515.17	8,259	8,256	358	2.17	23.1
	TOTAL ACCOUNT 375		33,235,162.74	5,309,445	27,925,719	942,746	2.84	
MAINS								
376	CAST IRON	71-R1	145,838.47	110,653	35,185	9,168	6.29	3.8
	BARE STEEL	71-R1	51,888,936.80	34,810,737	17,078,200	2,016,336	3.89	8.5
	OTHER	71-R1	2,129,009,705.14	257,443,741	1,871,565,964	46,100,766	2.17	40.6
	TOTAL ACCOUNT 376		2,181,044,480.41	292,365,131	1,888,679,349	48,126,270	2.21	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	126,103,757.33	20,581,541	105,522,216	4,809,836	3.81	21.9
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	54,214	81,753	9,007	6.62	9.1
380	SERVICES	50-R0.5	568,798.90	428,787	140,012	19,407	3.41	7.2
	BARE STEEL	50-R0.5		137,978,763	556,575,019	21,026,838	3.03	26.5
	OTHER		694,553,782.49					
	TOTAL ACCOUNT 380		695,122,581.39	138,407,550	556,715,031	21,046,245	3.03	
381	METERS	44-S1	41,638,535.60	17,845,972	23,792,564	994,418	2.39	23.9
381.1	METERS - AMR	15-S2.5	24,820,375.62	17,041,116	7,779,260	1,393,760	5.62	5.6
382	METER INSTALLATIONS	55-R3	42,452,170.64	15,035,037	27,417,134	796,701	1.88	34.4
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	18,993,073.78	7,831,229	11,161,845	386,985	2.04	28.8
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	7,811,445.82	2,422,503	5,388,943	409,593	5.24	13.2
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	78,374	58,324	4,125	3.02	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	2,808,645	8,635,353	544,705	4.76	15.9
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,551,363	650,009	208,260	9.46	3.1
	TOTAL ACCOUNT 387		13,782,068.17	4,438,382	9,343,686	757,090	5.49	
	TOTAL DISTRIBUTION PLANT		3,192,064,715.06	523,969,854	2,668,094,862	79,769,408	2.50	
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	2,285,833.24	1,137,743	1,148,090	86,259	3.77	13.3
391.11	EQUIPMENT	15-SQ	91,303.67	47,228	44,076	5,834	6.39	7.6
391.12	INFORMATION SYSTEMS	5-SQ	2,692,531.12	2,174,689	517,842	392,310	14.57	1.3
	TOTAL ACCOUNT 391		5,069,668.03	3,359,660	1,710,008	484,403	9.55	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,135	2,482	343	1.34	7.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	18,382,788.16	7,626,712	10,756,076	641,622	3.49	16.8
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	83,221	182,818	13,871	5.21	13.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	896,018	52,680	16,758	1.77	3.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2021 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
397.5 COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,677,225.06	659,240	1,017,985	73,354	4.37	13.9
398 MISCELLANEOUS EQUIPMENT	15-SQ	953,269.70	478,581	474,689	57,955	6.08	8.2
TOTAL GENERAL PLANT		27,373,126.72	13,176,388	14,196,738	1,288,306	4.71	
SUBTOTAL DEPRECIABLE PLANT		3,225,245,723.58	541,890,830	2,683,354,894	81,356,261	2.52	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		32,302,002.60	17,029,312	15,272,691	5,791,961	**	
303.6 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		9,051,102.42	1,291,101	7,760,001	2,127,422	**	
362.1 ENVIRONMENTAL REMEDIATION			(151,290)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,607,225.91	2,501,391	3,105,835	1,599,533	**	
SUBTOTAL AMORTIZABLE PLANT		46,960,330.93	20,670,514	26,138,527	9,518,916		
NONDEPRECIABLE PLANT		3,533,240.78	234,731				
TOTAL GAS PLANT		3,275,739,295.29	562,796,075	2,709,493,421	90,875,177		

* 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. BRING FORWARD TO NOVEMBER 30, 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)
DEPRECIABLE PLANT										
350.20	1,931								1,931	99.94
351.20	2,046,982	263,903	4,287						2,315,172	71.24
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	388,491	195	171						388,857	99.87
354.00	783,946	36,315							820,261	86.51
355.00	104,477								104,477	100.00
374.40	803,165	59,622	9,263	24,491		1,959			845,600	22.90
374.50	1,756,977	34,918	239						1,792,134	55.43
375.34	1,352,223	125,578	32,167	47,961		17,746			1,444,261	24.33
375.60	74,799	543	104						75,446	87.50
375.70	3,831,568	654,421	355	704,865					3,781,479	13.90
375.80	7,896	363							8,259	50.01
376.00	288,674,971	45,554,279	1,260,236	40,700,892		2,423,463			292,365,131	13.40
378.00	17,480,520	4,695,686	202,739	1,435,910		361,494			20,581,541	16.32
379.10	27,311	11,639	15,264						54,214	39.87
380.00	127,962,717	19,952,812	3,098,506	9,612,635		2,993,850			138,407,550	19.91
381.00	17,078,832	992,698	(60,916)	180,768	16,126				17,845,972	42.86
381.10	15,534,889	1,506,227	2	165,447					17,041,116	68.66
382.00	14,413,488	786,994	170	105,877		2,105			15,035,037	35.42
383.00	7,565,856	373,185	113,728	141,785		43,181			7,831,229	41.23
385.00	2,084,988	408,753							2,422,503	31.01
387.00	72,195	6,179							78,374	57.33
387.40	2,247,776	568,194	2,228	9,553					2,808,645	24.54
387.50	1,313,395	237,968							1,551,363	70.47
390.10	49,821								49,821	100.00
391.10	1,074,322	85,911		22,490					1,137,743	49.77
391.11	41,394	5,834							47,228	51.73
391.12	2,297,010	625,542		747,863					2,174,689	80.77
392.00	26,344		(3,209)						23,135	90.31
394.00	7,008,818	628,905	(437)	9,213				1,361	7,626,712	41.49
394.12	2,411,138	1,690	596	2,414,785				(1,361)	0	0.00
395.00	69,334	13,887							83,221	31.28
396.00	927,581	5,408	(36,971)						896,018	94.45
397.50	786,130	247	521	127,658					659,240	39.31
398.00	420,527	58,054							478,581	50.20
SUBTOTAL DEPRECIABLE PLANT	521,835,702	77,695,950	4,639,043	56,452,193	16,126	5,843,798	0	0	541,890,830	
AMORTIZABLE PLANT										
303.00	16,663,271	4,886,725		4,520,684					17,029,312	52.72
303.60	313,594	977,507							1,291,101	14.26
362.10	(211,300)		67,050			7,040			(151,290)	
375.71	2,261,363	917,251		677,223					2,501,391	44.61
SUBTOTAL AMORTIZABLE PLANT	19,026,928	6,781,483	67,050	5,197,908	0	7,040	0	0	20,670,514	
NONDEPRECIABLE PLANT	234,693		38						234,731	
TOTAL GAS PLANT	541,097,323	84,477,433	4,706,131	61,650,101	16,126	5,850,838	0	0	562,796,075	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2021

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2020	ORIGINAL COST AS OF NOVEMBER 30, 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
351.2	COMPRESSOR STATION STRUCTURES	3,250,037	3,250,037	8.12	263,903
	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	0.05	195
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.83	36,315
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,807,882	5,807,882		300,413
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.4	LAND RIGHTS	3,448,402	3,691,925	1.67	59,622
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	34,918
	TOTAL ACCOUNT 374	6,681,573	6,925,097		94,540
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	5,532,311	5,935,979	2.19	125,578
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.63	543
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	14,807,425	24,400,947	2.91	570,482
	OTHER BUILDINGS	2,914,621	2,795,494	2.94	83,939
	TOTAL ACCOUNT 375.70	17,722,046	27,196,441		654,421
375.8	COMMUNICATION	16,515	16,515	2.20	363
	TOTAL ACCOUNT 375	23,357,100	33,235,163		780,905
376	MAINS				
	CAST IRON	198,560	145,838	4.20	7,232
	BARE STEEL	64,049,383	51,888,937	2.98	1,727,481
	OTHER	1,928,357,531	2,129,009,705	2.16	43,819,566
	TOTAL ACCOUNT 376	1,992,605,474	2,181,044,480		45,554,279
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	112,862,440	126,103,757	3.93	4,695,686
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	8.56	11,639
380	SERVICES				
	BARE STEEL	826,513	568,799	3.41	23,790
	OTHER	629,633,743	694,553,782	3.01	19,929,022
	TOTAL ACCOUNT 380	630,460,256	695,122,581		19,952,812
381	METERS	40,743,004	41,638,536	2.41	992,698
381.1	METERS - AMR	24,645,195	24,820,376	6.09	1,506,227
382	METER INSTALLATIONS	41,270,605	42,452,171	1.88	786,994
383	HOUSE REGULATORS AND INSTALLATIONS	18,139,751	18,993,074	2.01	373,185
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	6,998,445	7,811,446	5.52	408,753
	OTHER EQUIPMENT				
387	GENERAL	136,698	136,698	4.52	6,179
387.4	COMMUNICATION EQUIPMENT	11,329,313	11,443,998	4.99	568,194
387.5	GPS EQUIPMENT	2,201,372	2,201,372	10.81	237,968
	TOTAL ACCOUNT 387	13,667,383	13,782,068		812,341
	TOTAL DISTRIBUTION PLANT	2,911,567,194	3,192,064,715		75,970,059

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2021

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2020	ORIGINAL COST AS OF NOVEMBER 30, 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	2,308,323	2,285,833	3.74	85,911
391.11	EQUIPMENT	91,304	91,304	6.39	5,834
391.12	INFORMATION SYSTEMS	3,270,694	2,692,531	20.98	625,542
	TOTAL ACCOUNT 391	5,670,320	5,069,668		717,287
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	17,148,550	18,382,788	3.54	628,905
394.12	CNG FACILITIES	2,414,785	0	0.14	1,690
	TOTAL ACCOUNT 394	19,563,334	18,382,788		630,595
395	LABORATORY EQUIPMENT	266,039	266,039	5.22	13,887
396	POWER OPERATED EQUIPMENT	948,698	948,698	0.57	5,408
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	787,916	1,677,225	0.02	247
398	MISCELLANEOUS EQUIPMENT	953,270	953,270	6.09	58,054
	TOTAL GENERAL PLANT	28,265,016	27,373,127		1,425,478
	SUBTOTAL DEPRECIABLE PLANT	2,945,640,092	3,225,245,724		77,695,950
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	32,541,328	32,302,003	*	4,886,725
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	1,719,212	9,051,102	*	977,507
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,819,325	5,607,226	*	917,251
	SUBTOTAL AMORTIZABLE PLANT	40,079,864	46,960,331		6,781,483
	NONDEPRECIABLE PLANT	3,533,241	3,533,241		0
	TOTAL GAS PLANT	2,989,253,197	3,275,739,295		84,477,433

* Prorated accruals based on individual asset amortization

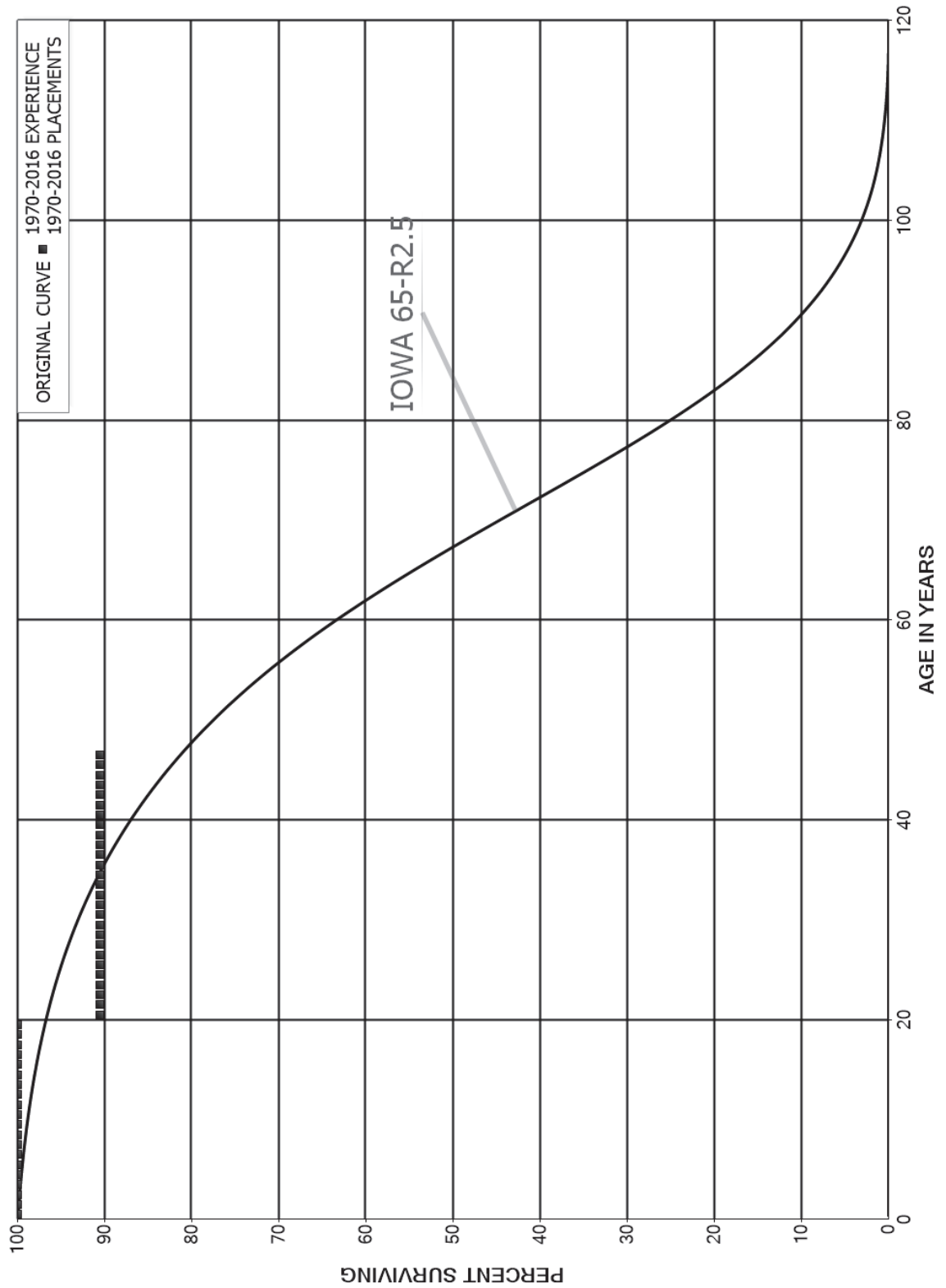
COLUMBIA GAS OF PENNSYLVANIA, INC.

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		66,230.55		(336,000.60)	(67,200)
374.20	192.38										(192.38)	(38)
374.40	17.13		38,240.05		3,646.96		4,027.90		181.75		(46,113.79)	(9,223)
375.34	26,961.80		36,137.31		35,116.51		13,446.58		53,446.96		(165,109.16)	(33,022)
375.60							518.68				(518.68)	(104)
375.70									6.91		(6.91)	(1)
376.00	1,131,099.09	3,855.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		908,940.08		(6,297,257.70)	(1,259,452)
378.00	63,141.34		247,333.58		370,922.18		197,320.30		137,617.14		(1,016,334.54)	(203,267)
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		4,200,676.28		(15,594,466.61)	(3,118,893)
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)
383.00									925.21		(925.21)	(185)
385.00	64,142.79		113,814.22		124,888.37		187,266.09		82,945.35		(573,056.82)	(114,611)
387.40	1,807.70		459.97		5,150.01		2,001.41		1,780.14		(11,199.23)	(2,240)
392.00								606.50			13,954.79	2,791
394.00	2,431.14		1,648.52			13,348.29					2,183.22	437
394.12						6,262.88			3,239.63		(3,239.63)	(648)
396.00		52,454.60				123,650.81					176,105.41	35,221
397.50			257.12								(257.12)	(51)
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	5,455,990.00	0.00	(23,646,473.67)	(4,729,294)

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

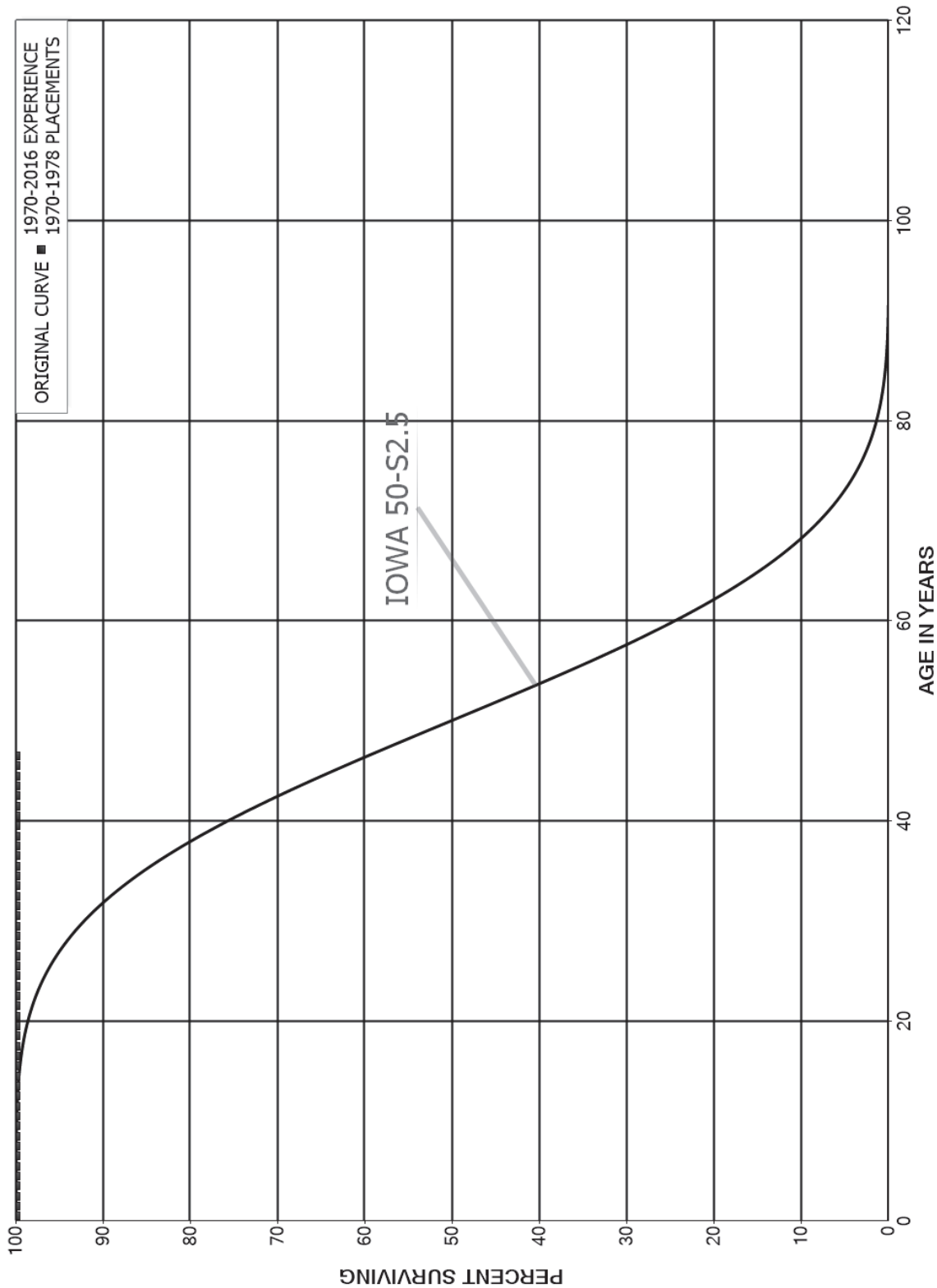
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

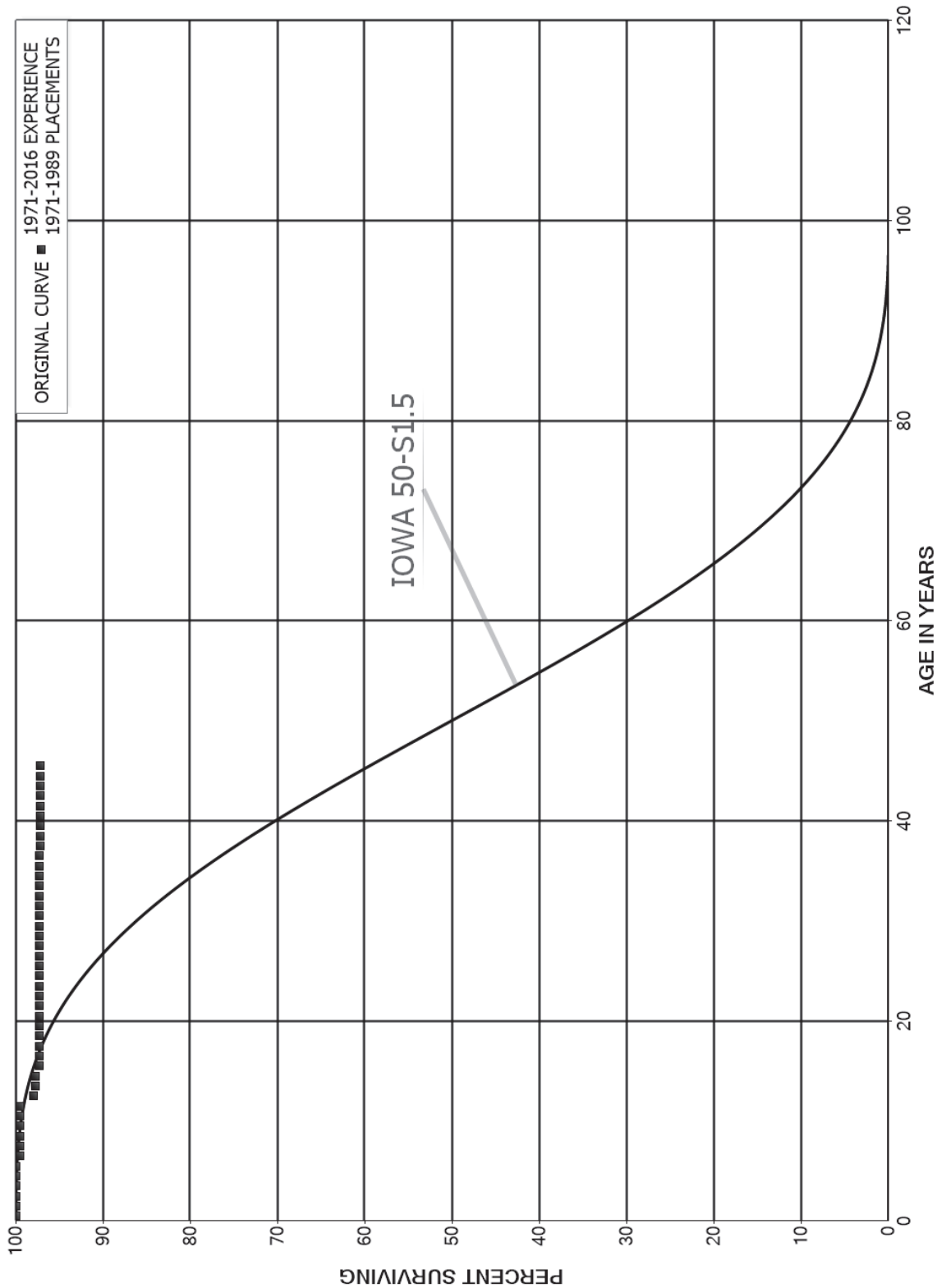
ORIGINAL LIFE TABLE, CONT.

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

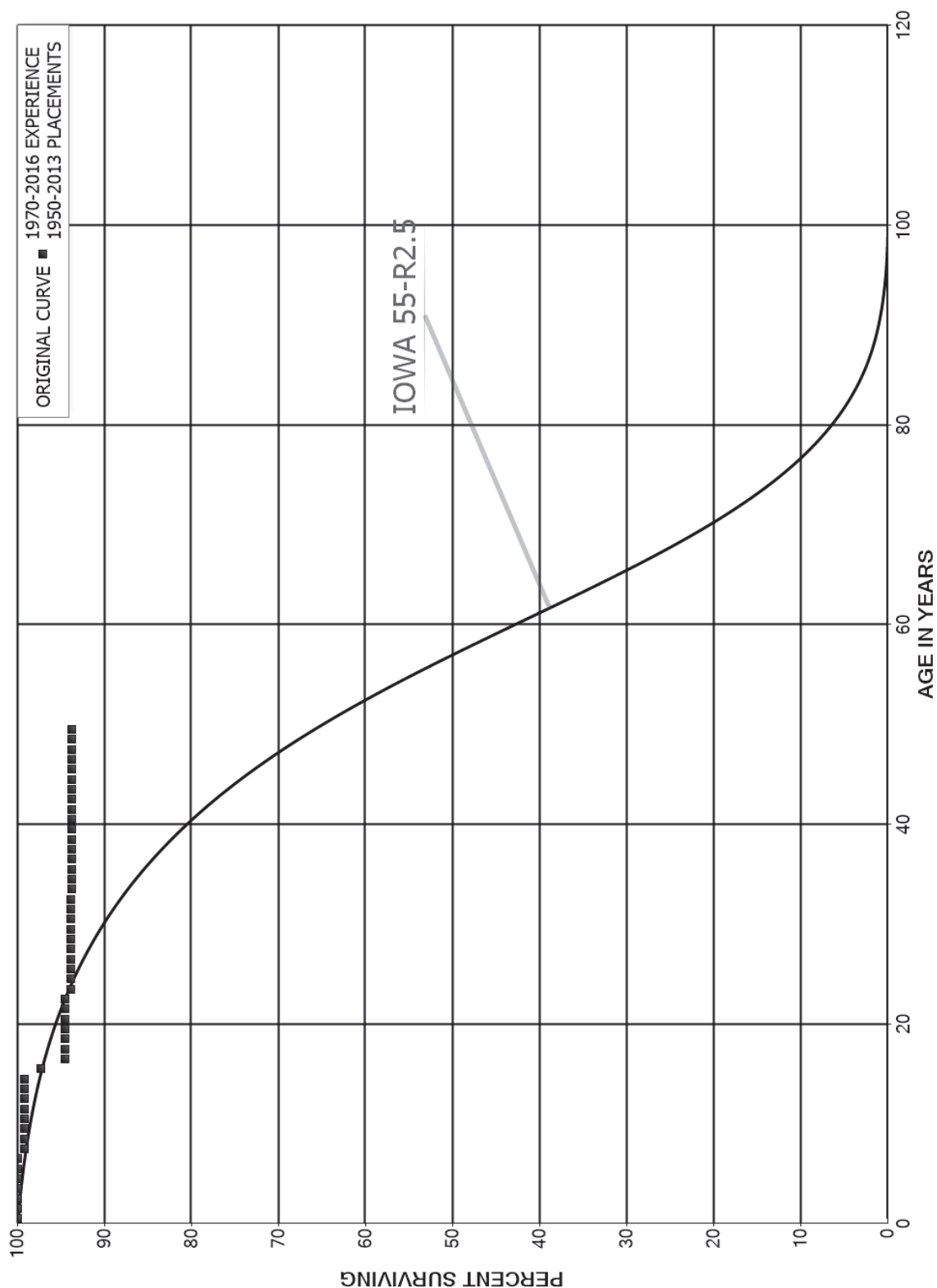
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

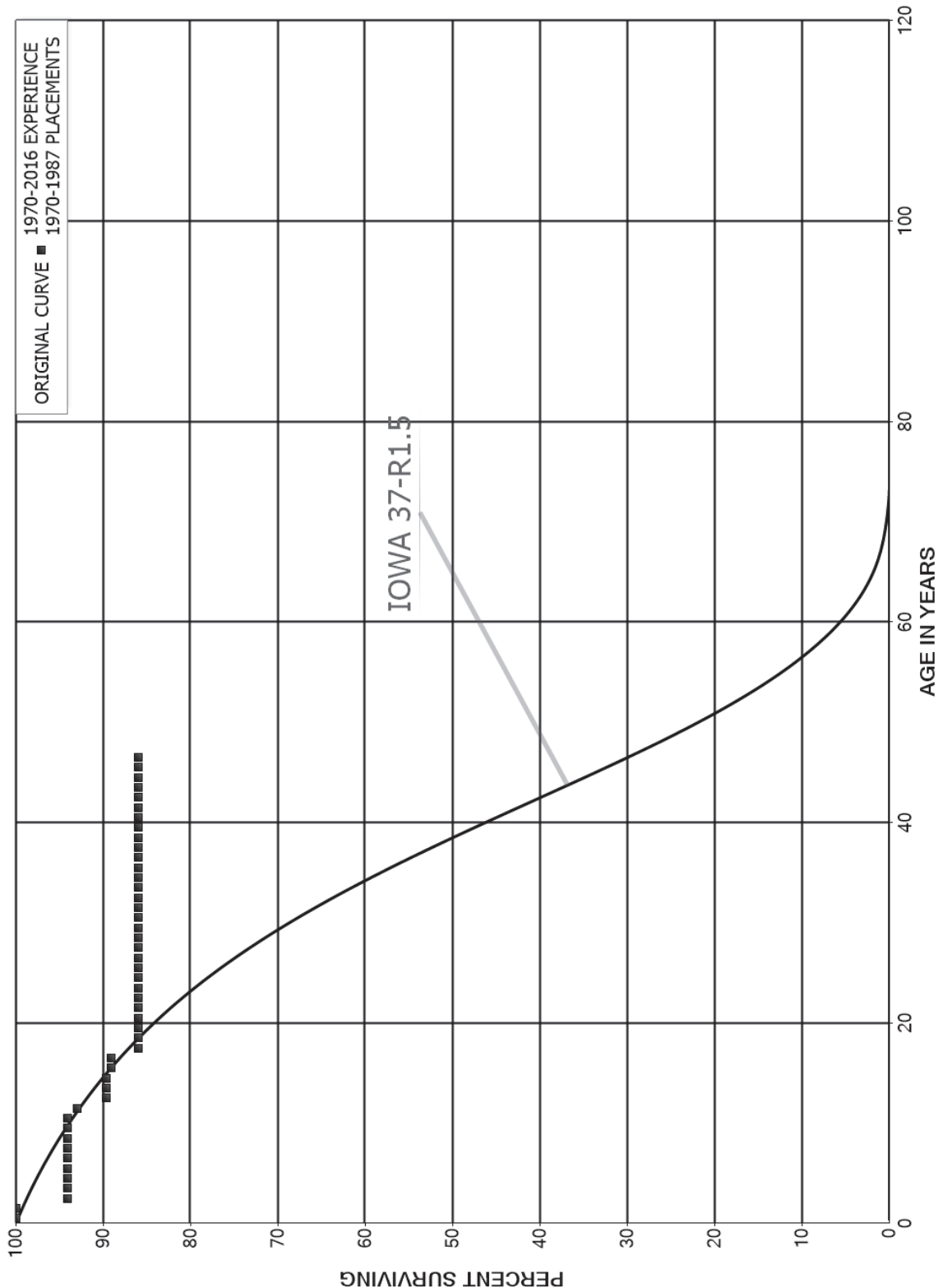
ORIGINAL LIFE TABLE, CONT.

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	278	0.0000	1.0000	93.74
40.5	547,328		0.0000	1.0000	93.74
41.5	550,177		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

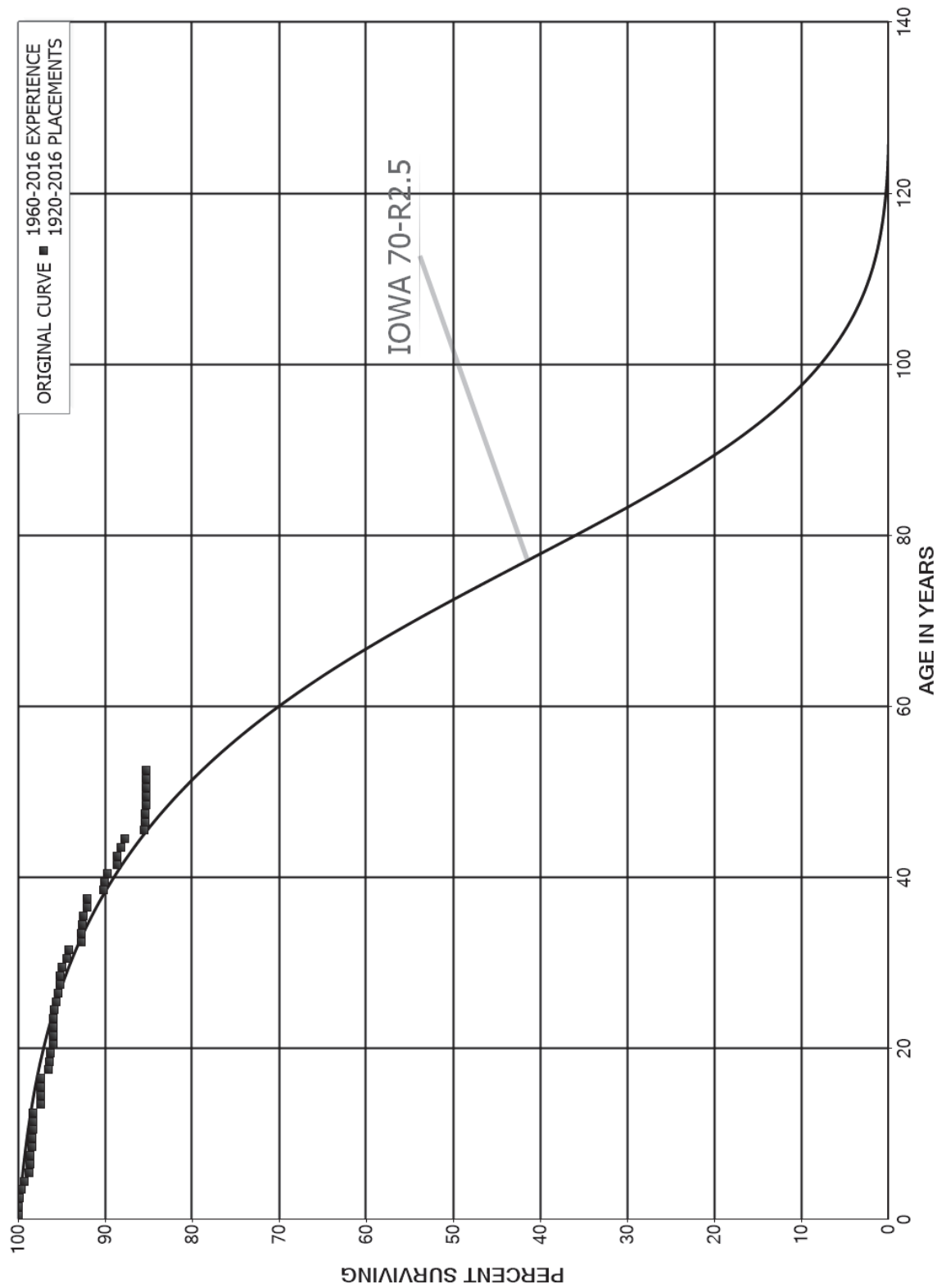
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

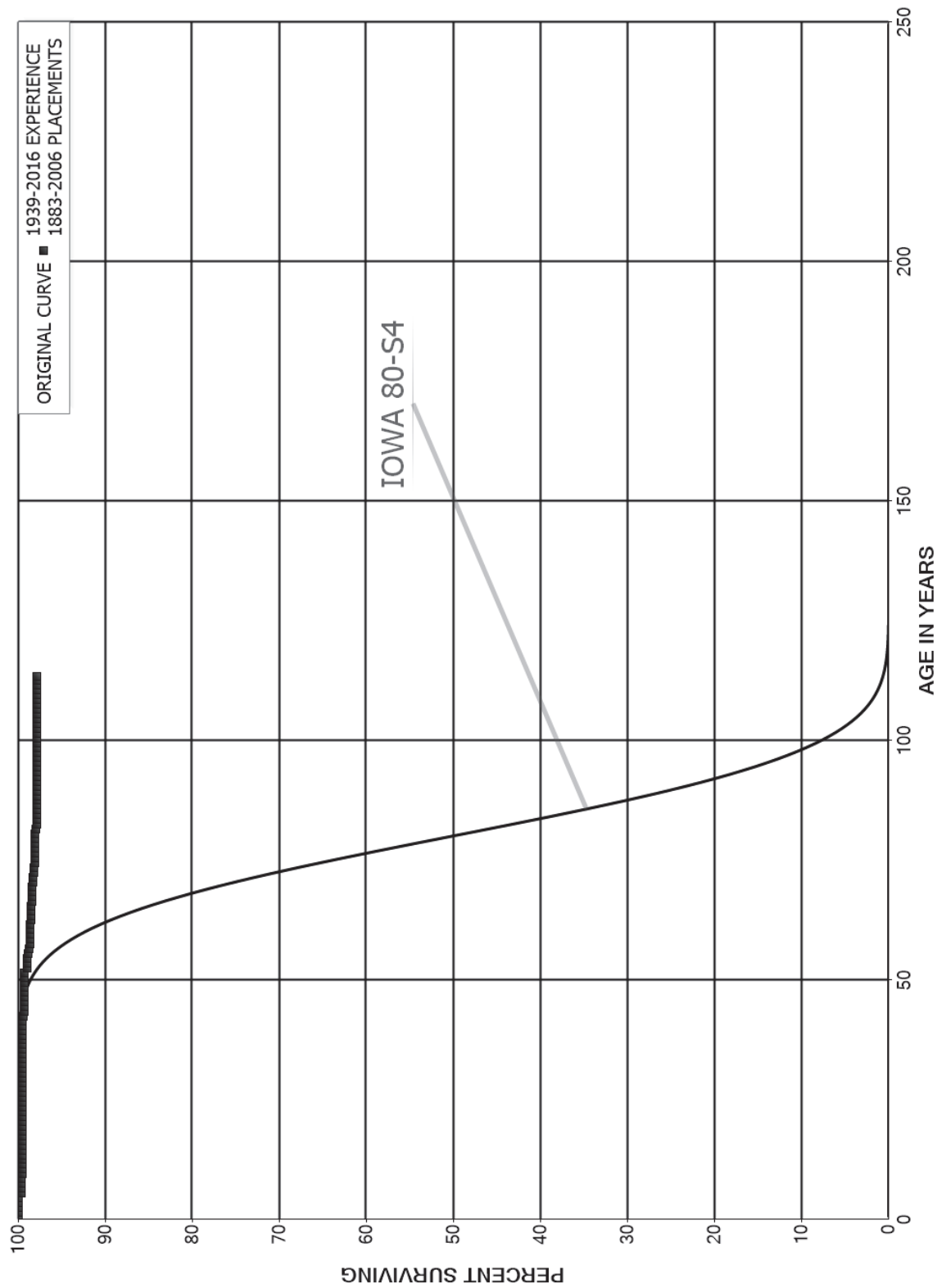
ORIGINAL LIFE TABLE, CONT.

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

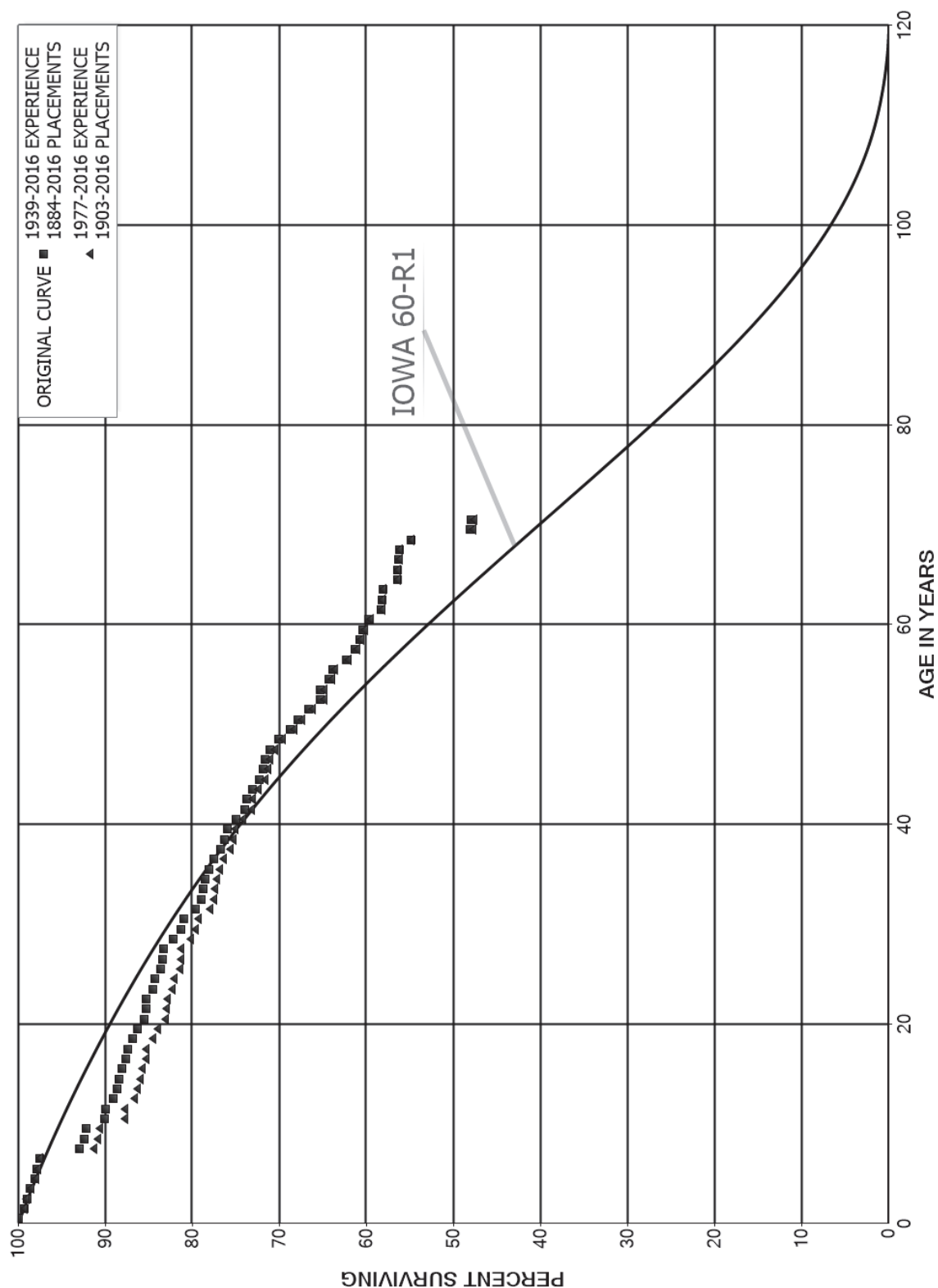
ORIGINAL LIFE TABLE, CONT.

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

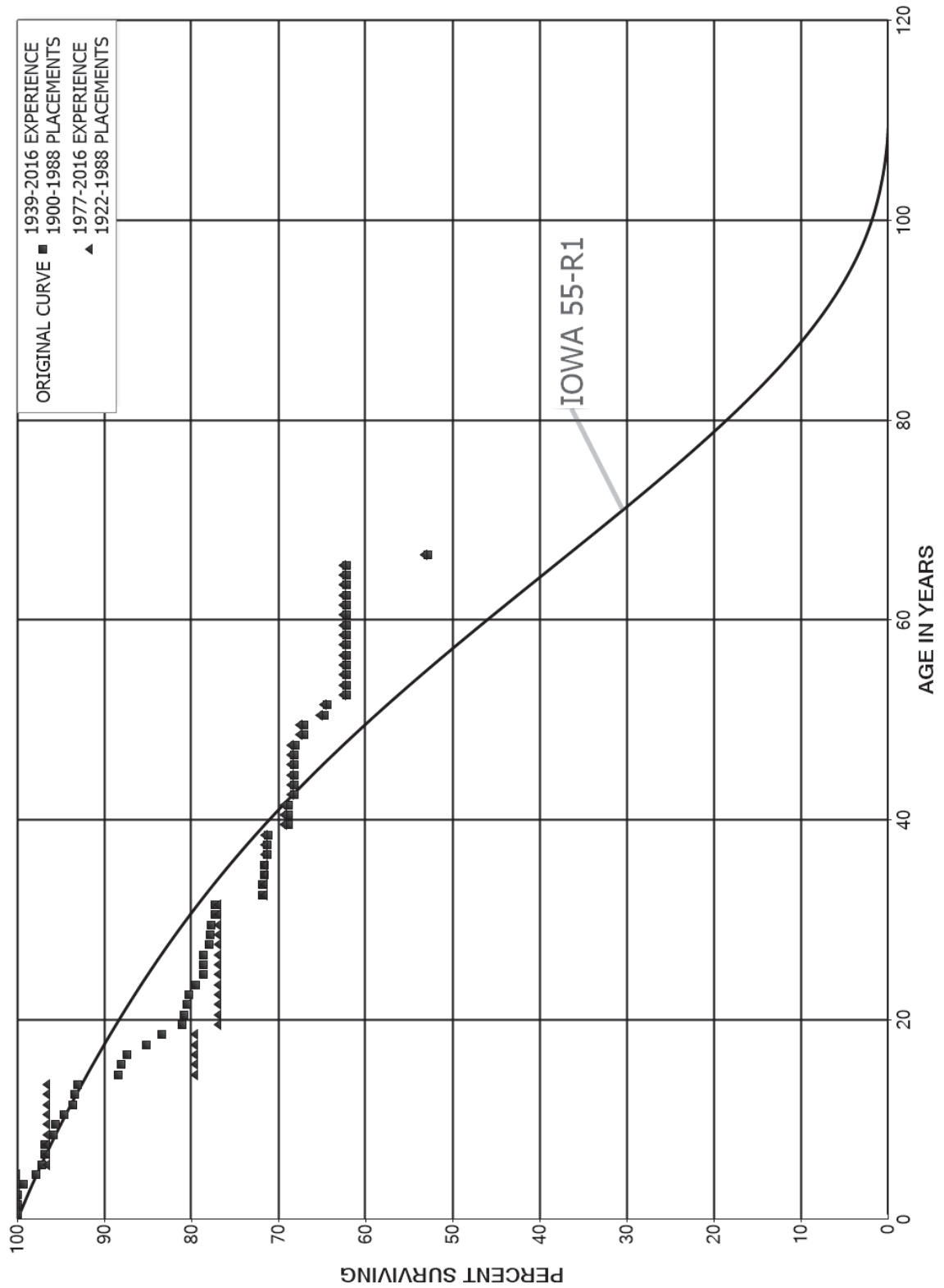
ORIGINAL LIFE TABLE, CONT.

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

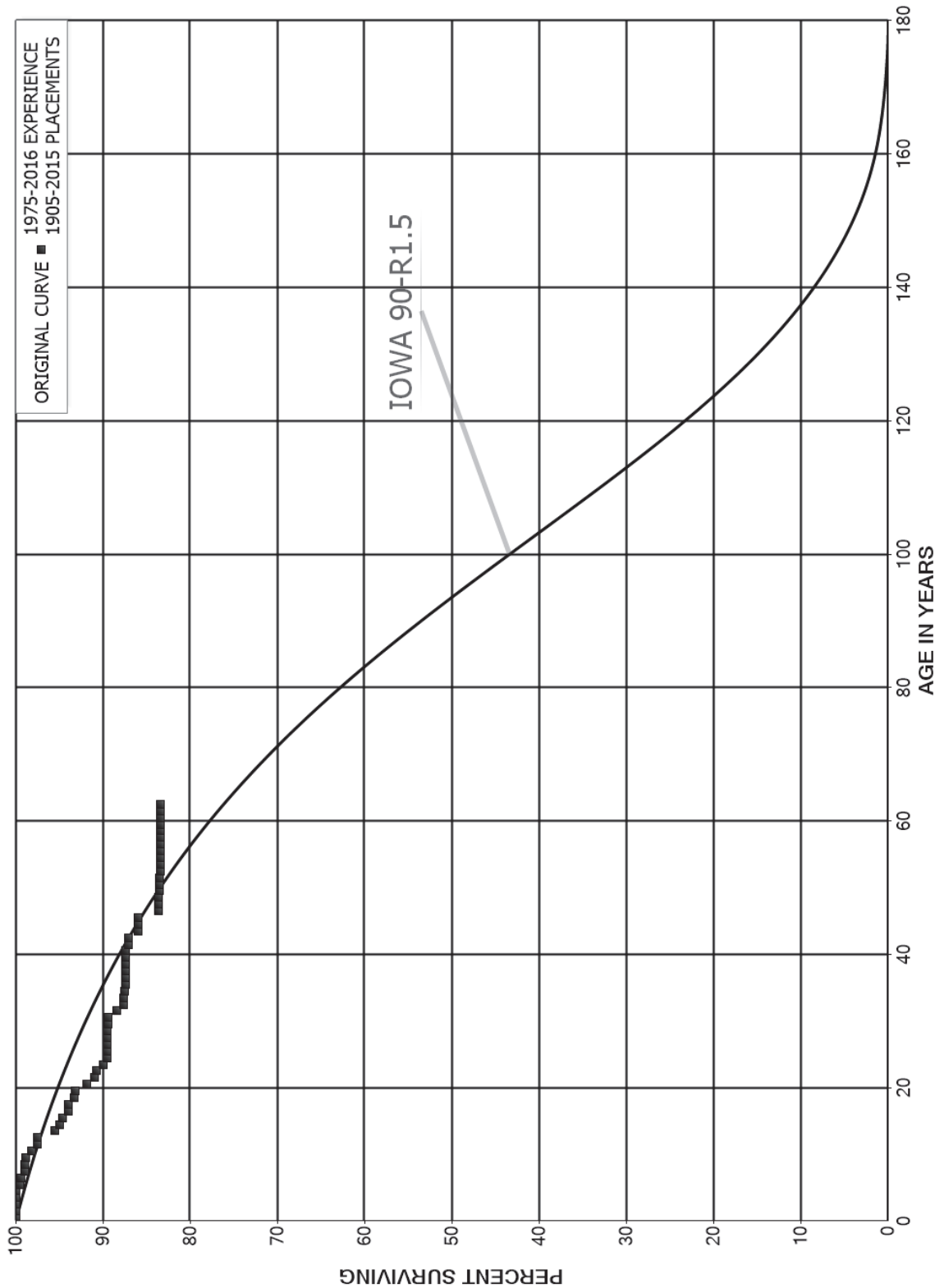
ORIGINAL LIFE TABLE, CONT.

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

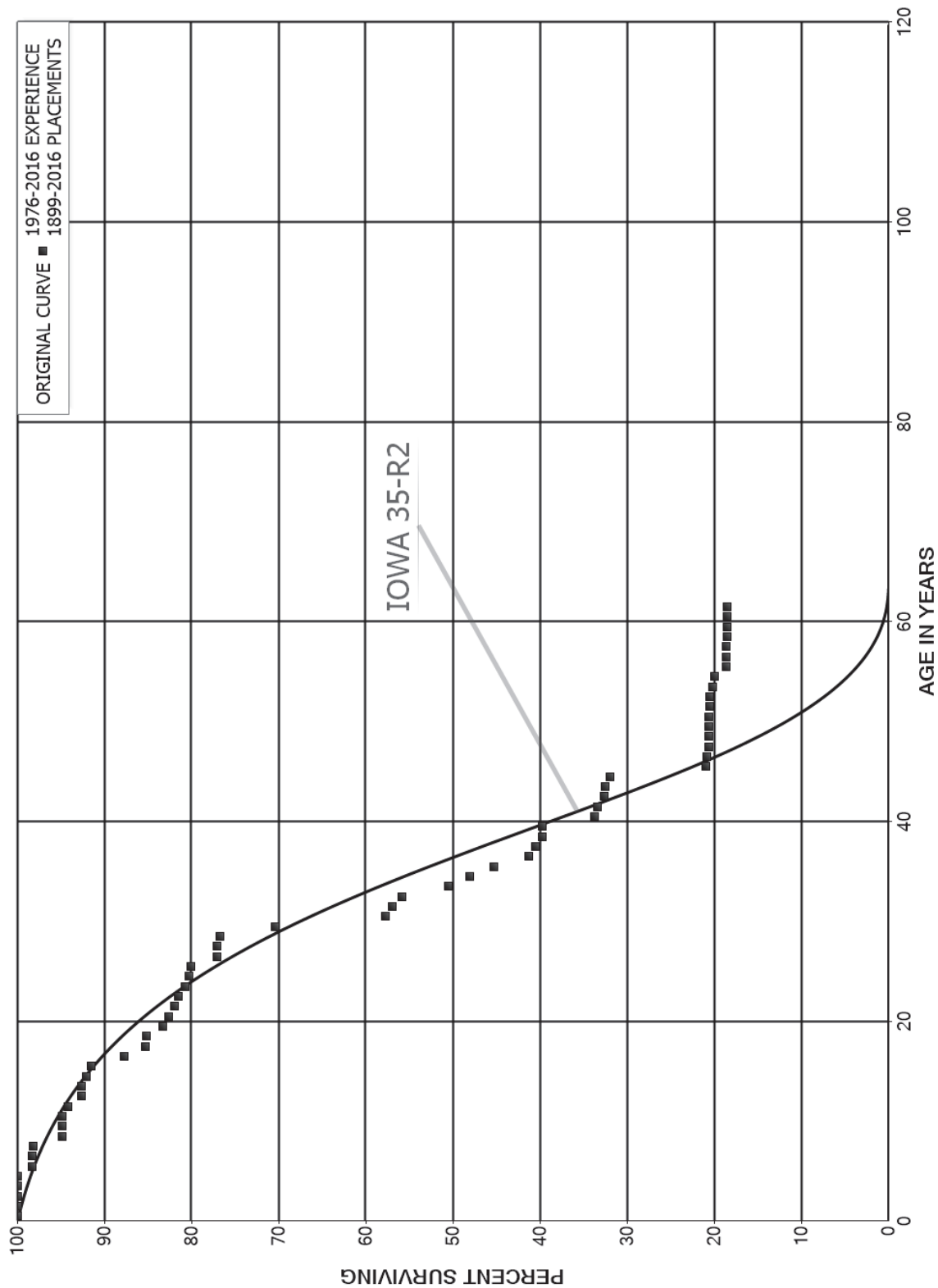
ORIGINAL LIFE TABLE, CONT.

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

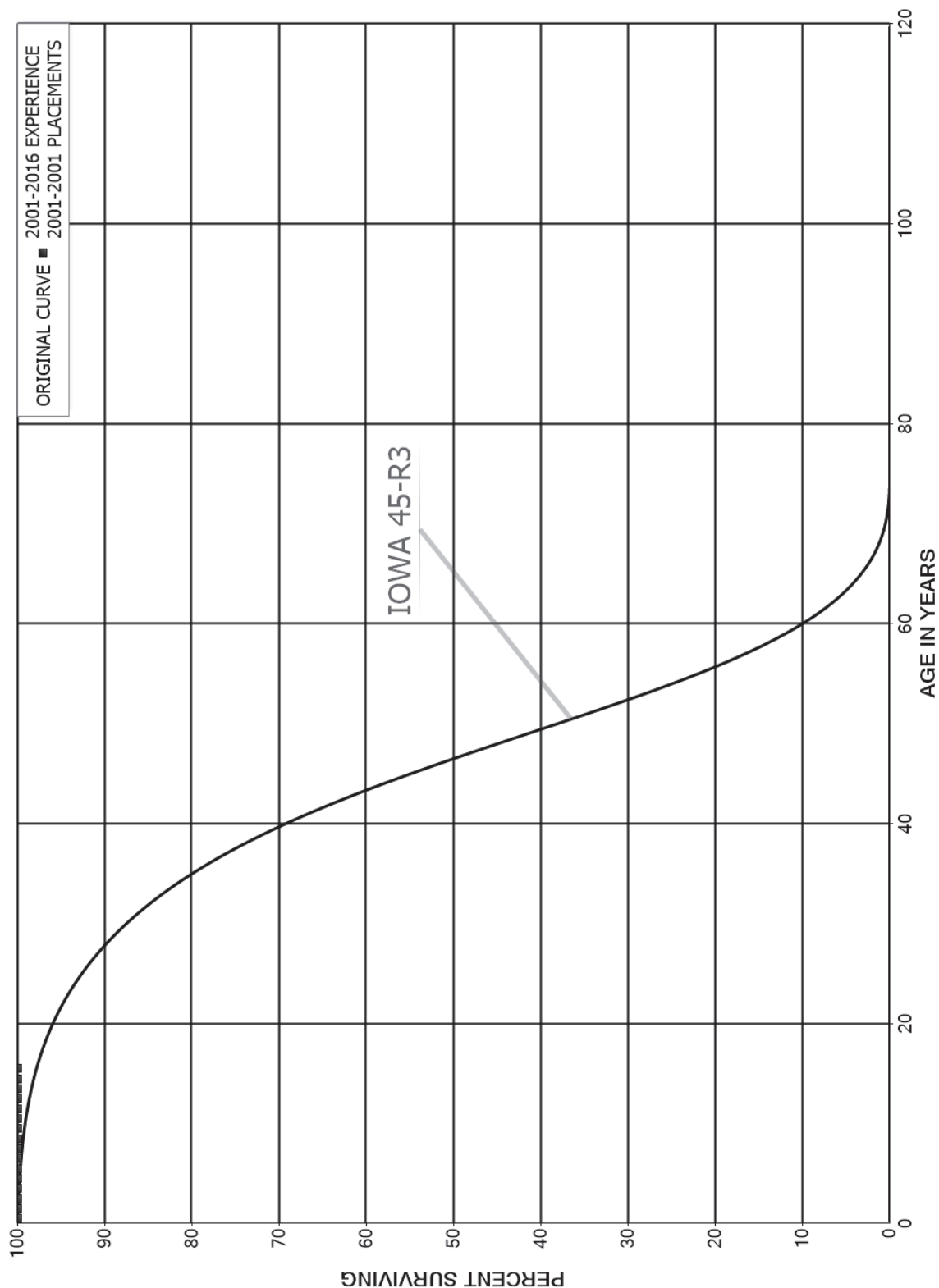
ORIGINAL LIFE TABLE, CONT.

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

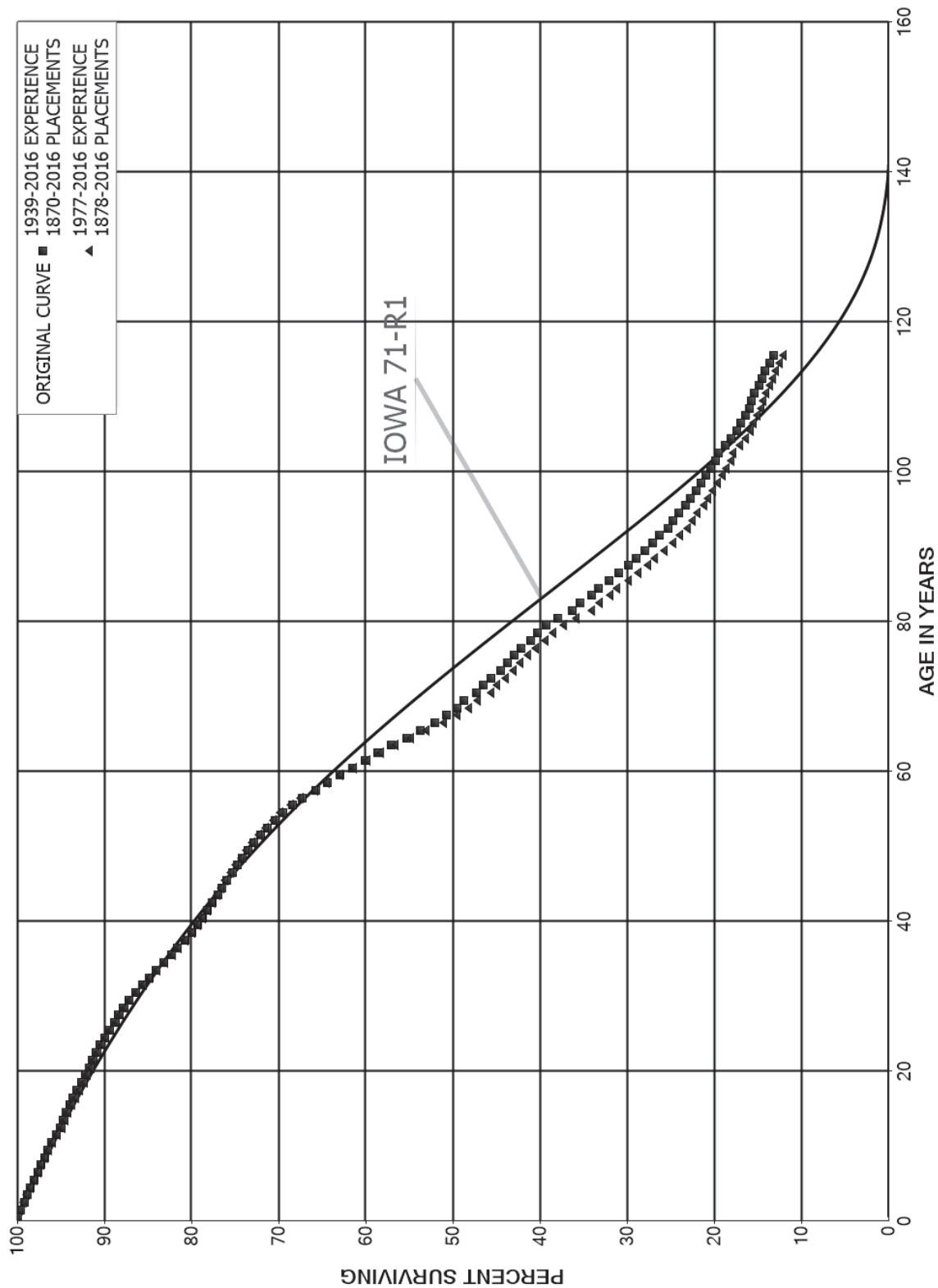
ORIGINAL LIFE TABLE

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					100.00

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

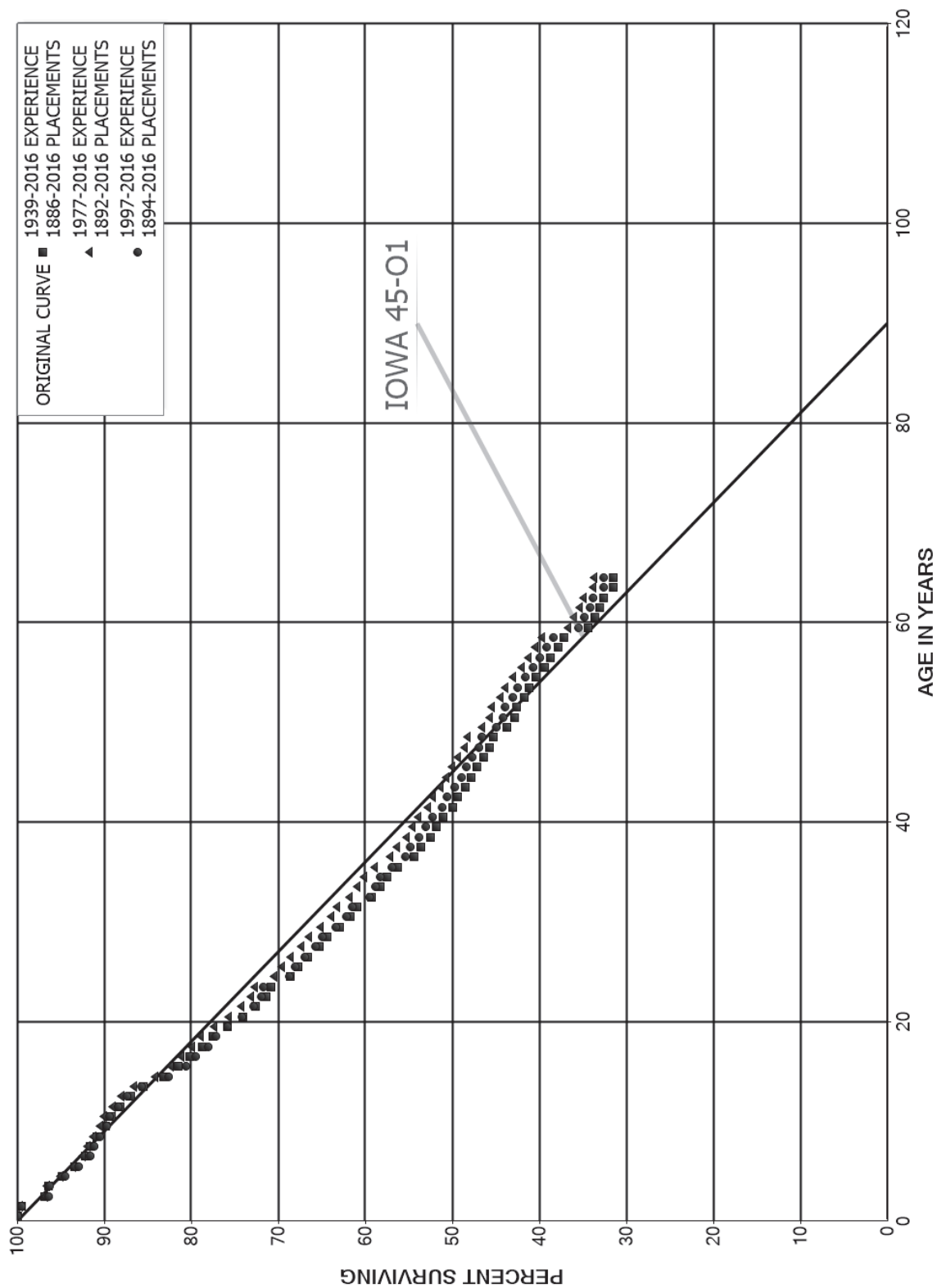
ORIGINAL LIFE TABLE, CONT.

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

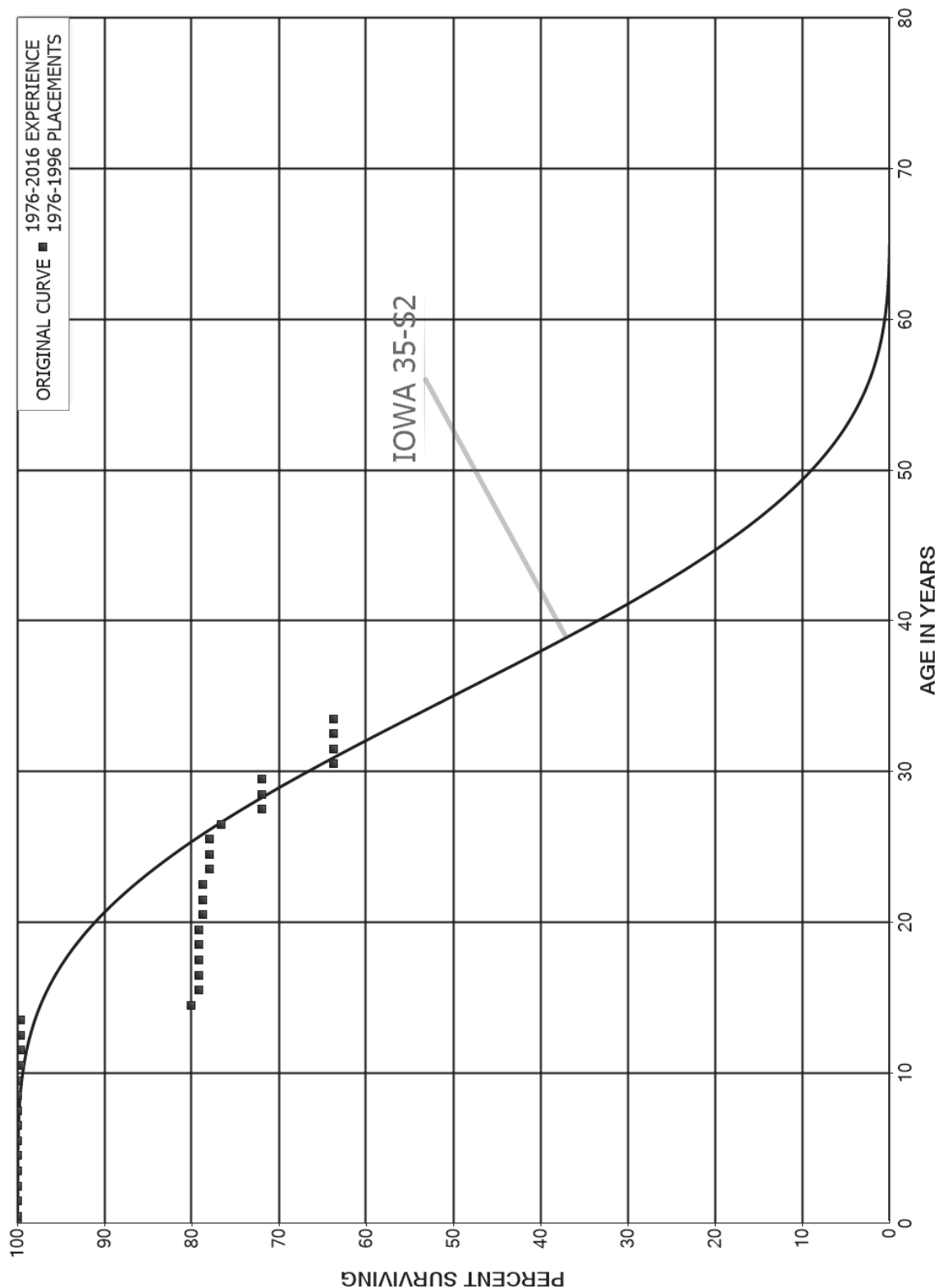
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

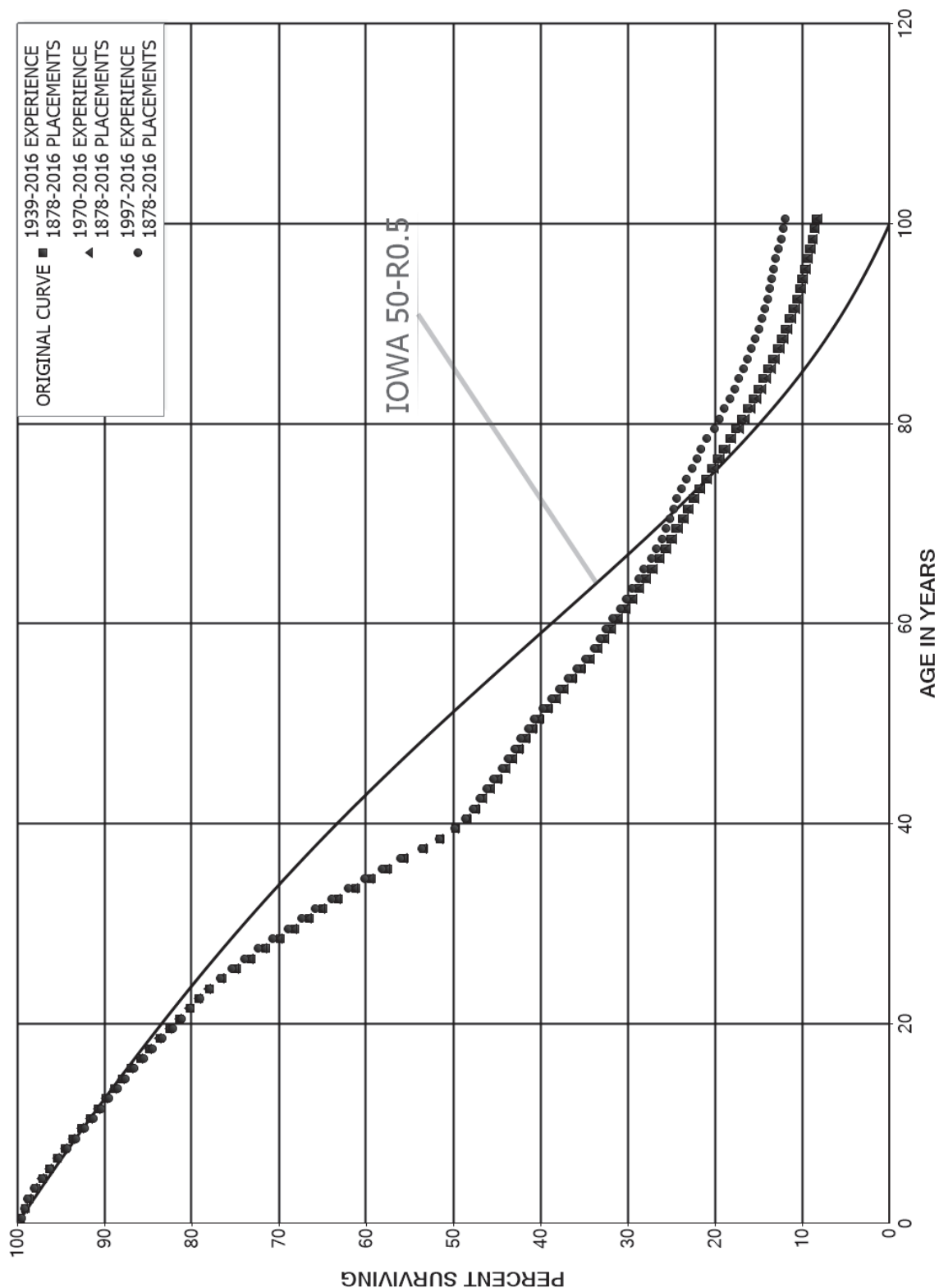
ORIGINAL LIFE TABLE

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	RETMT 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

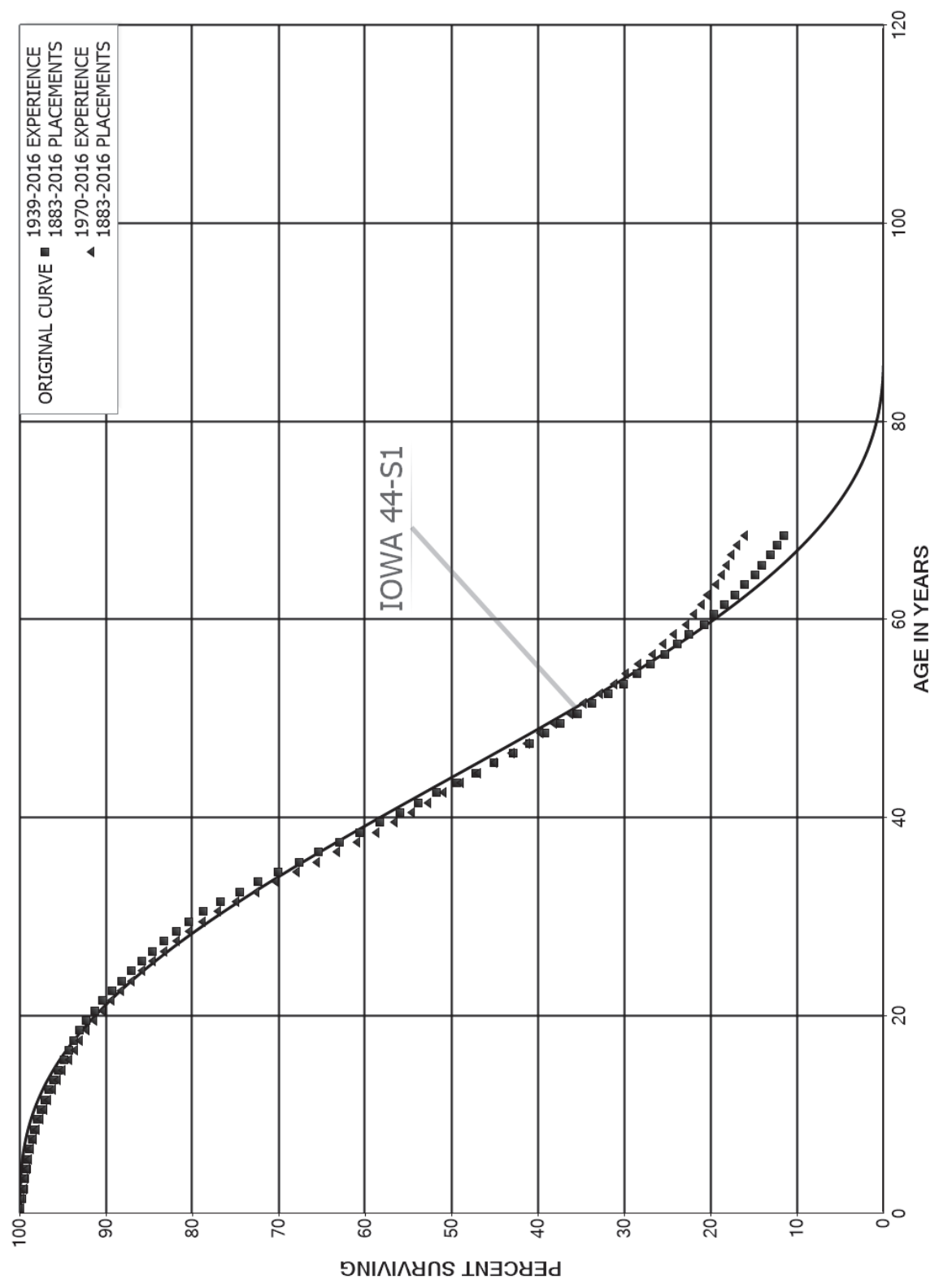
ORIGINAL LIFE TABLE, CONT.

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

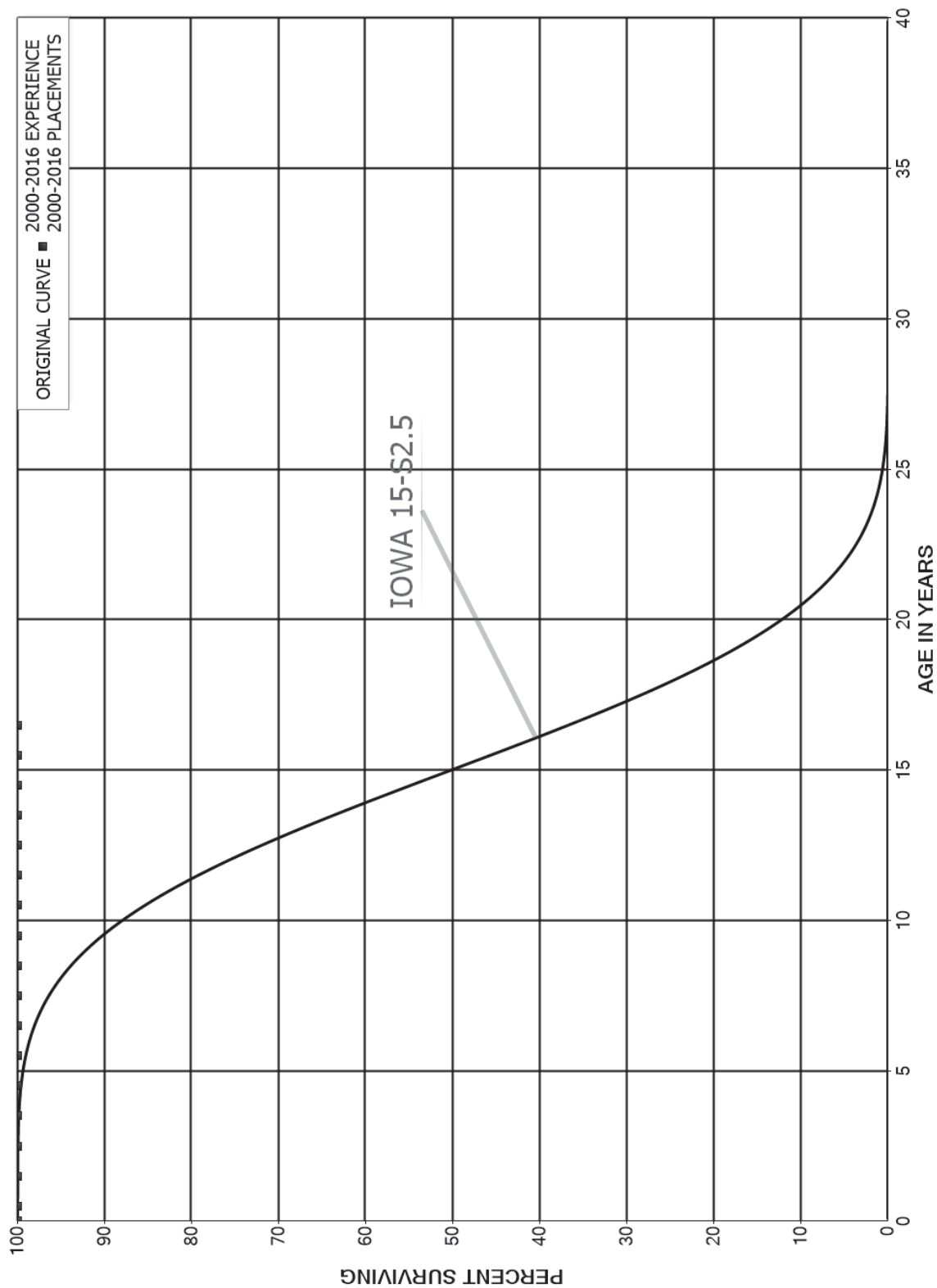
ORIGINAL LIFE TABLE, CONT.

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

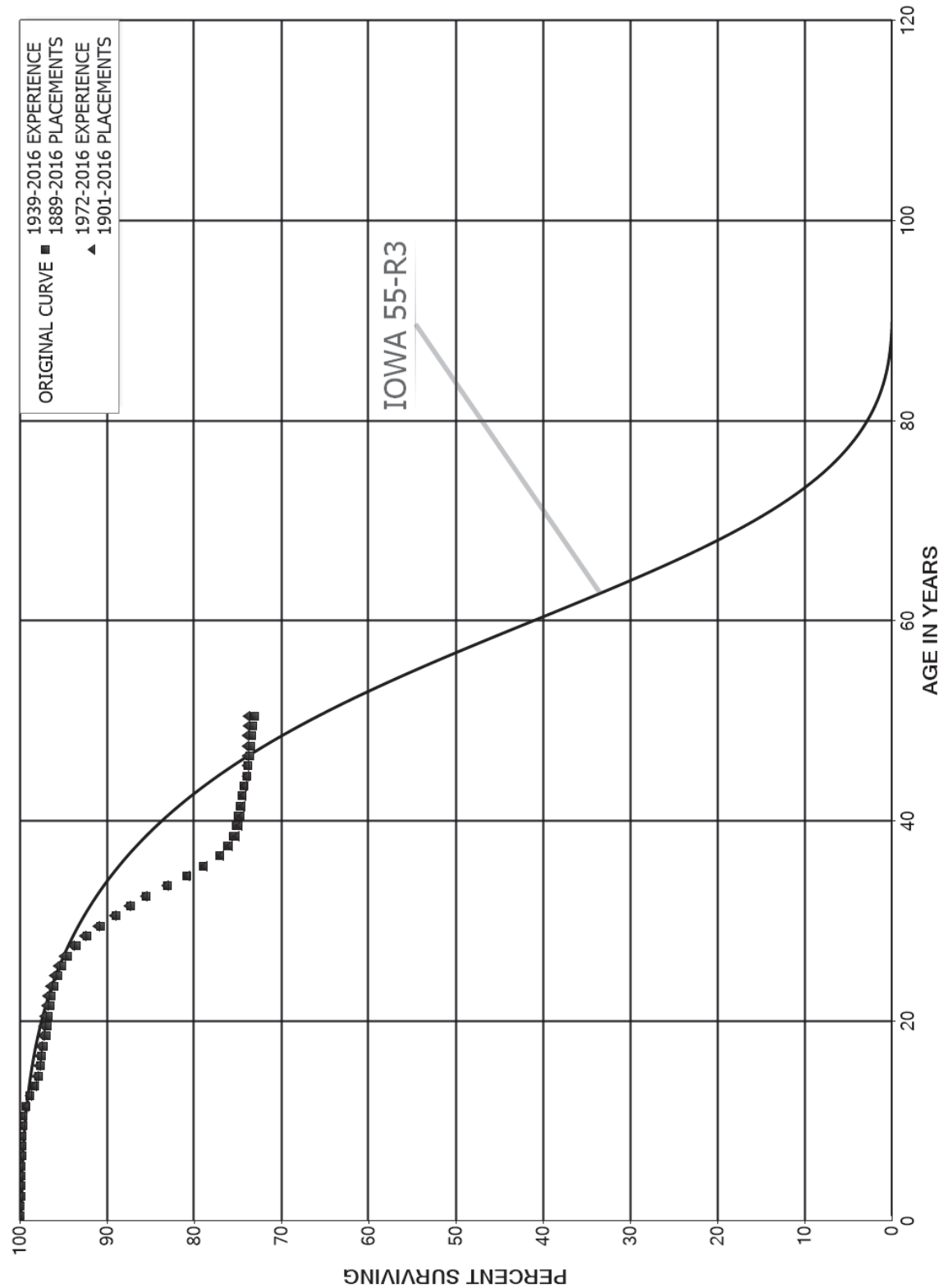
ORIGINAL LIFE TABLE

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

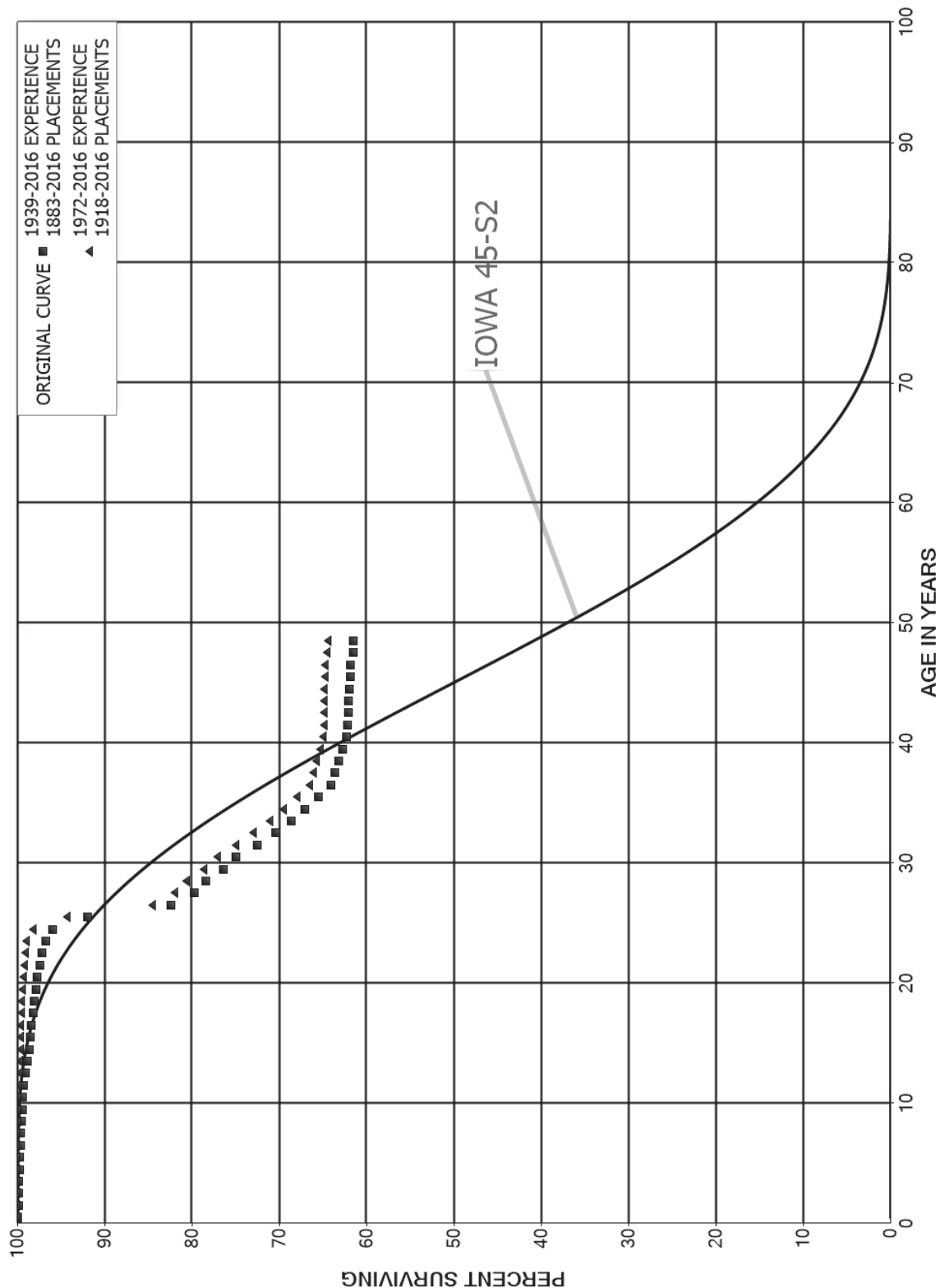
ORIGINAL LIFE TABLE, CONT.

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

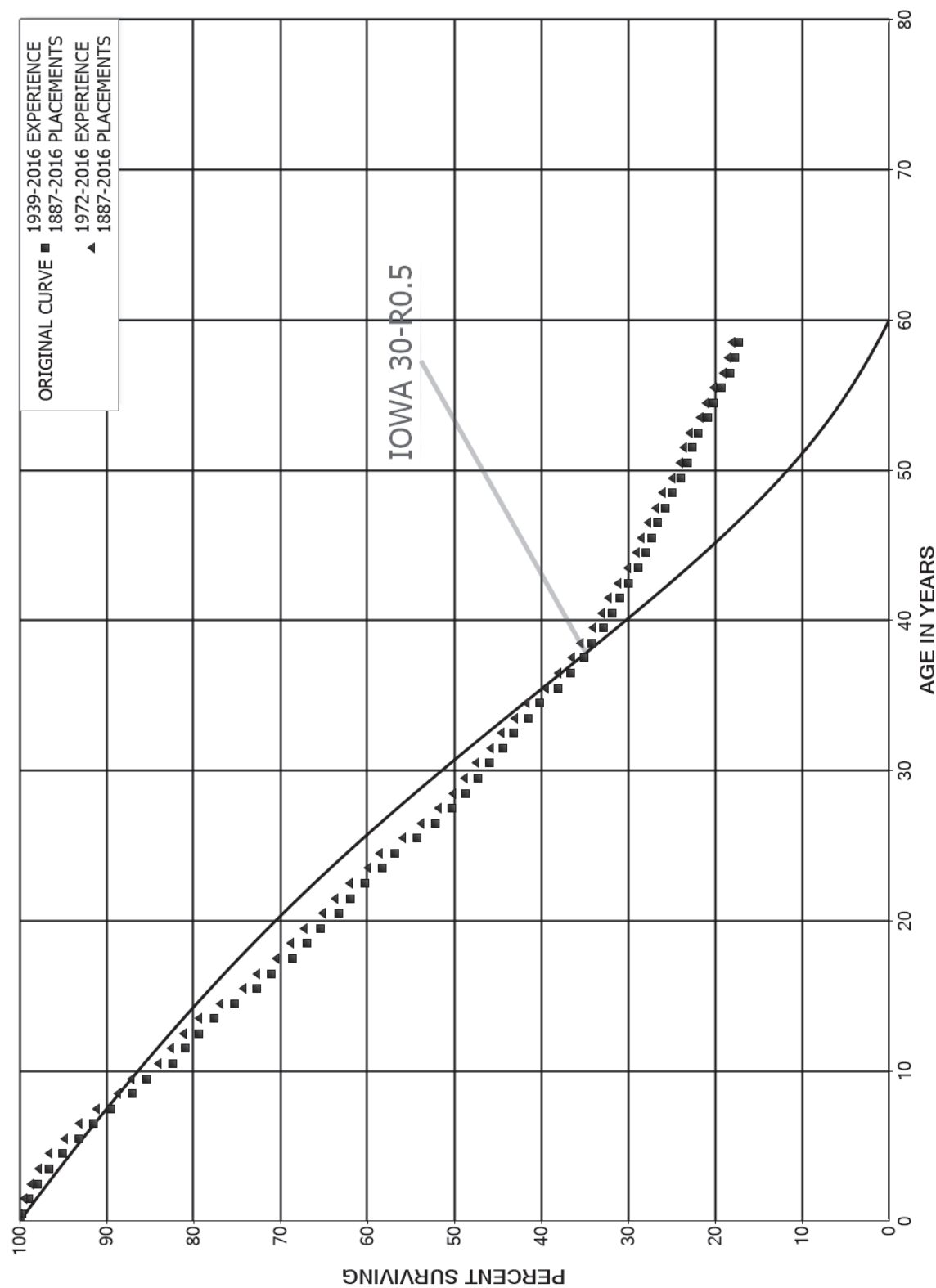
ORIGINAL LIFE TABLE, CONT.

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

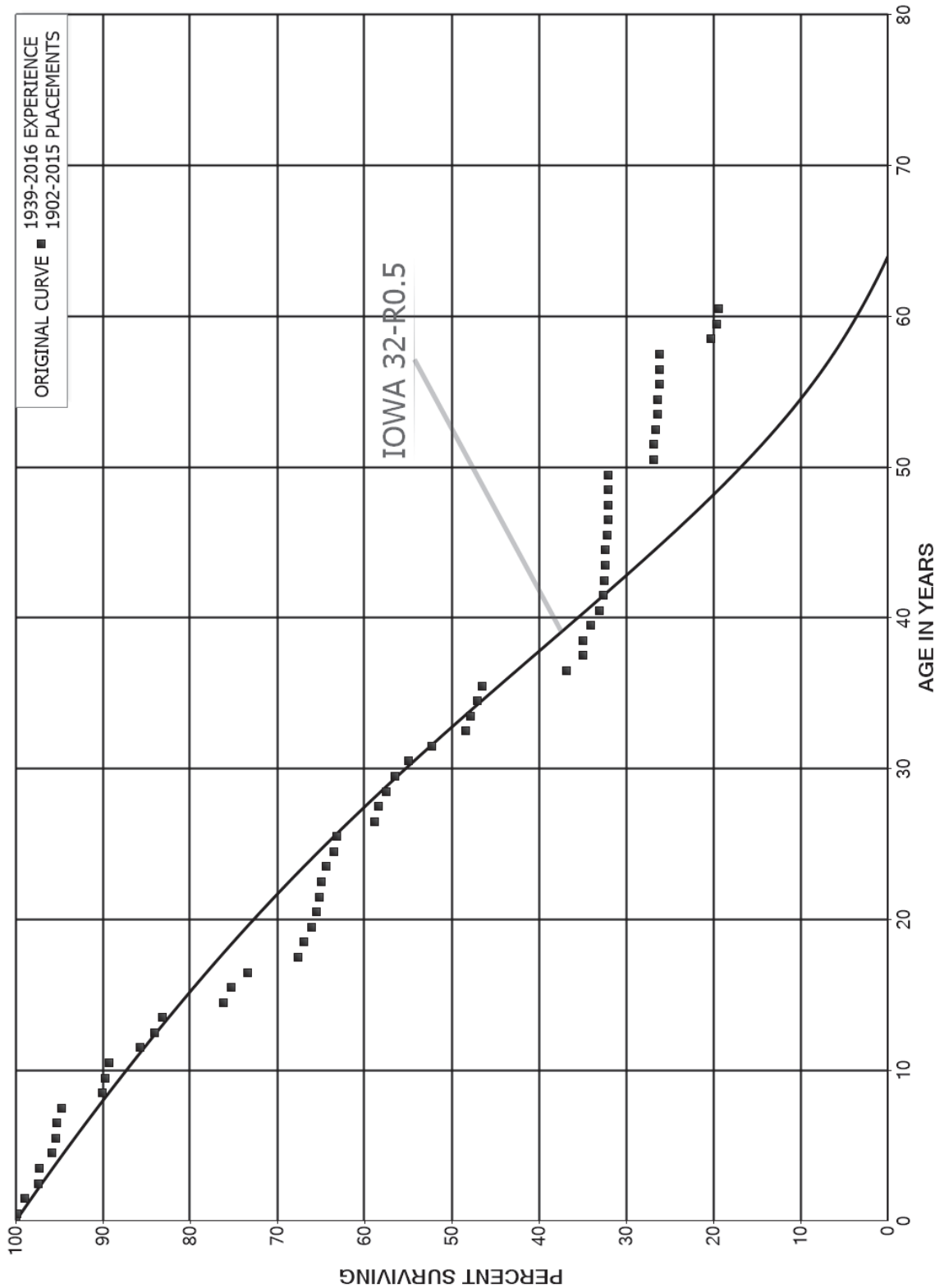
ORIGINAL LIFE TABLE, CONT.

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

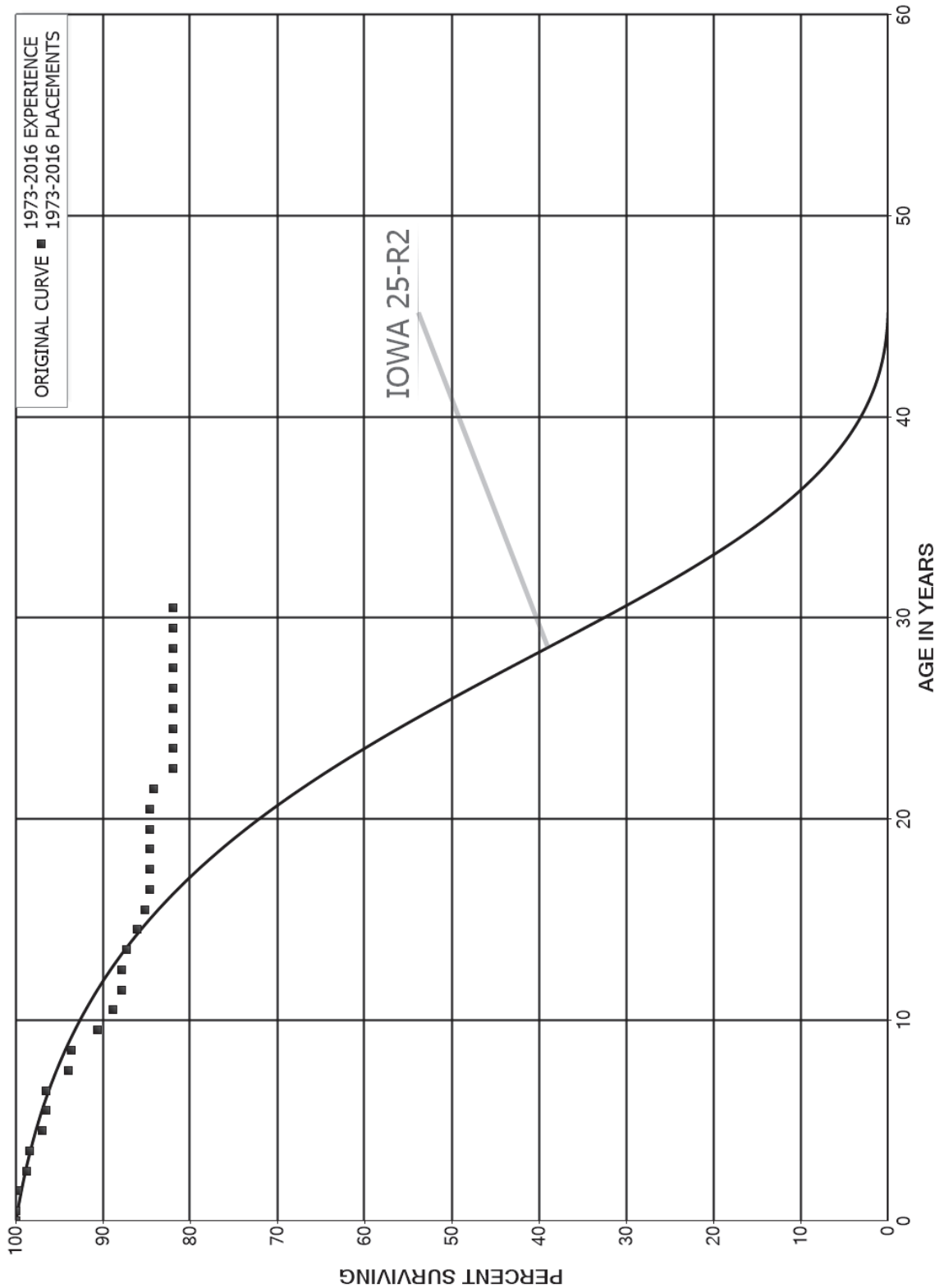
ORIGINAL LIFE TABLE, CONT.

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

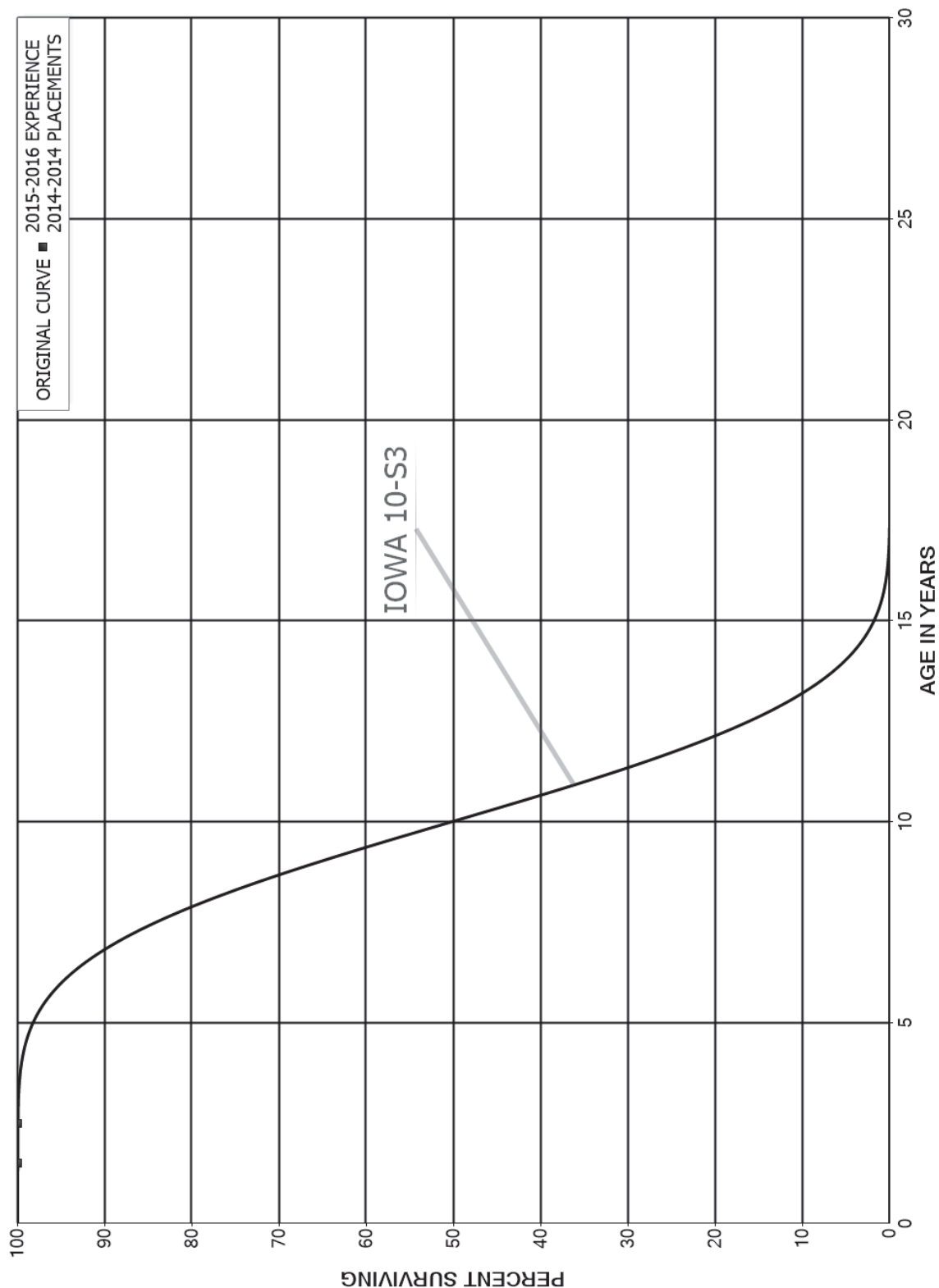
COLUMBIA GAS OF PENNSYLVANIA, INC.

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



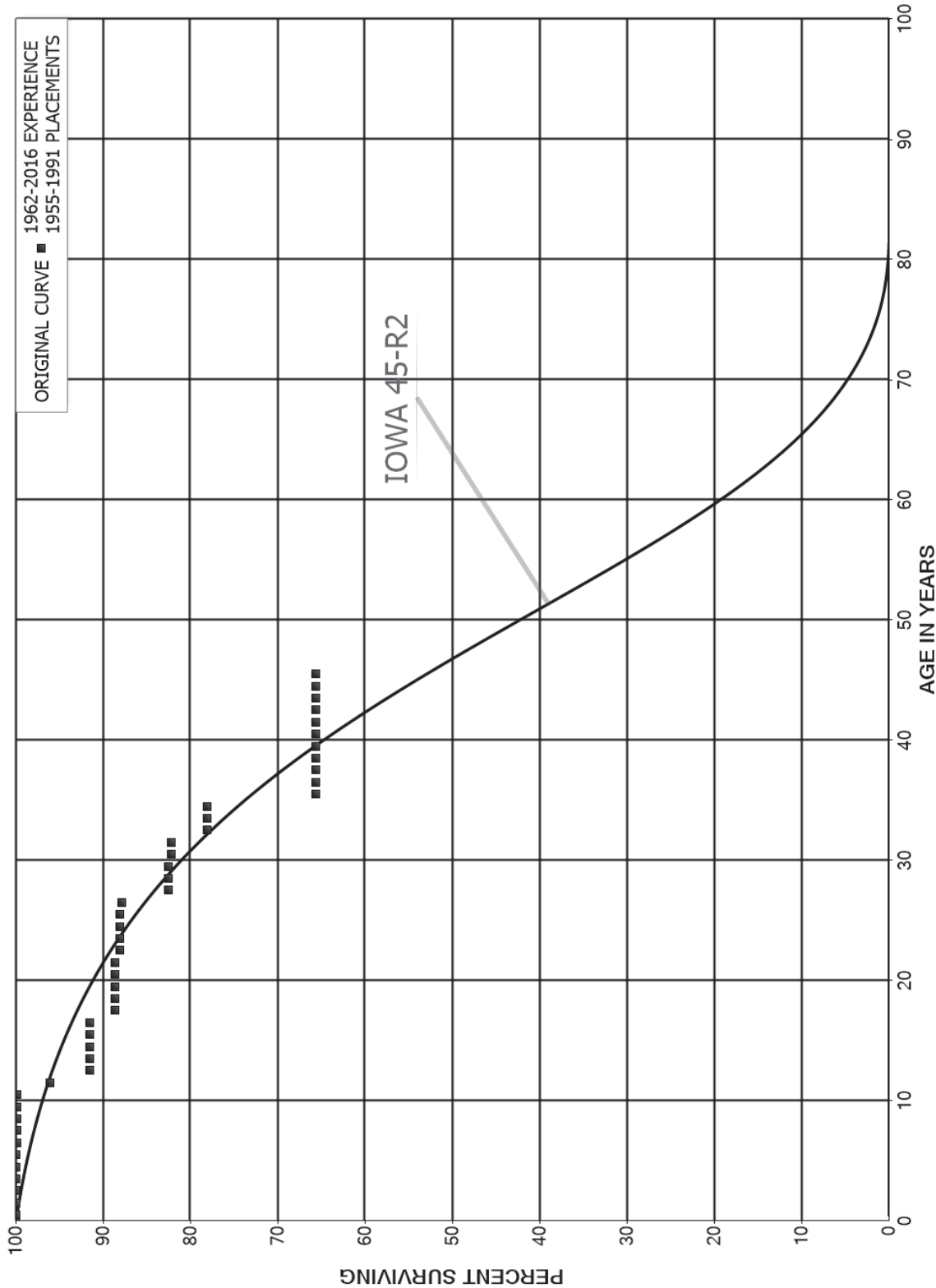
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

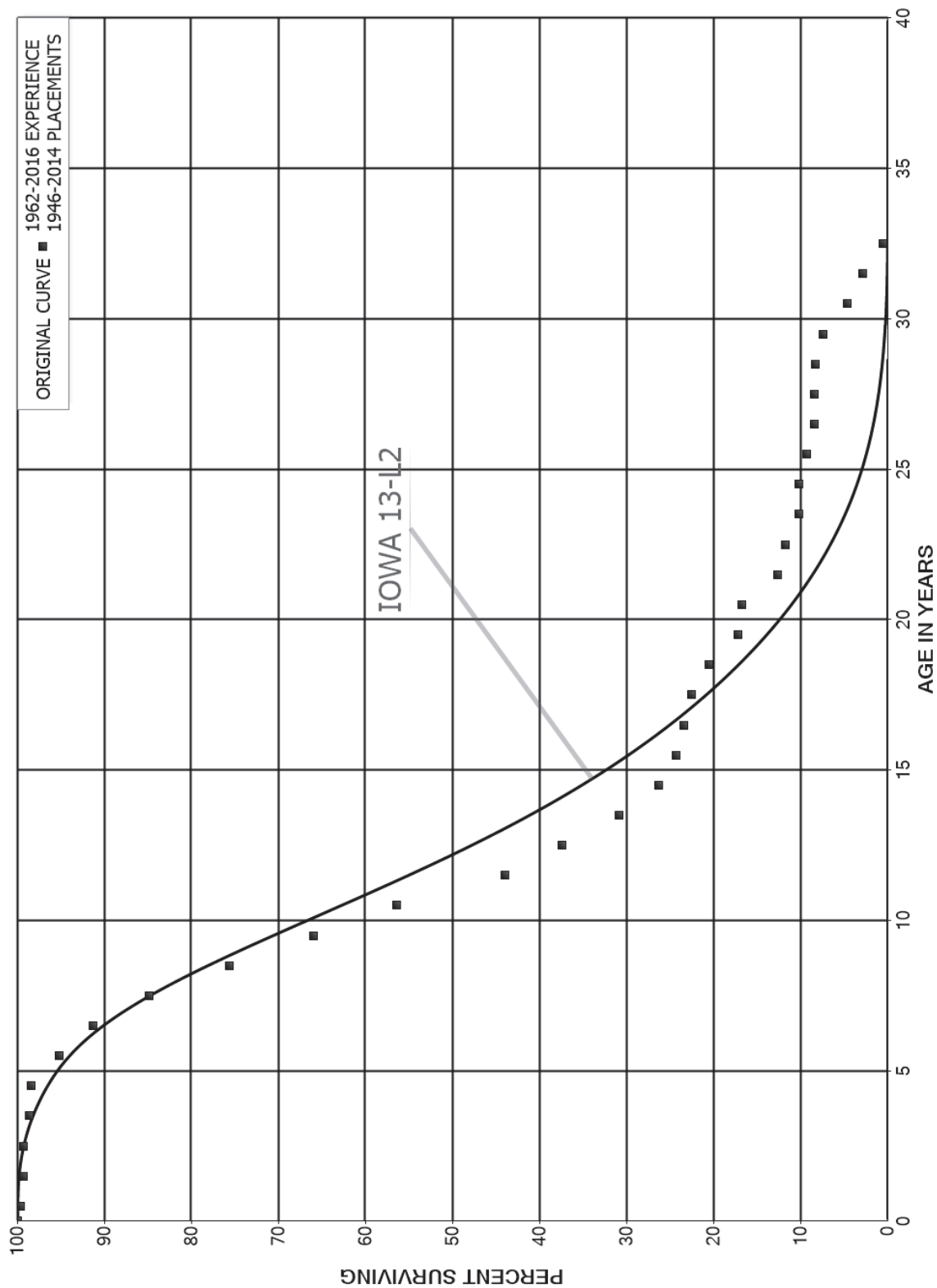
ORIGINAL LIFE TABLE, CONT.

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

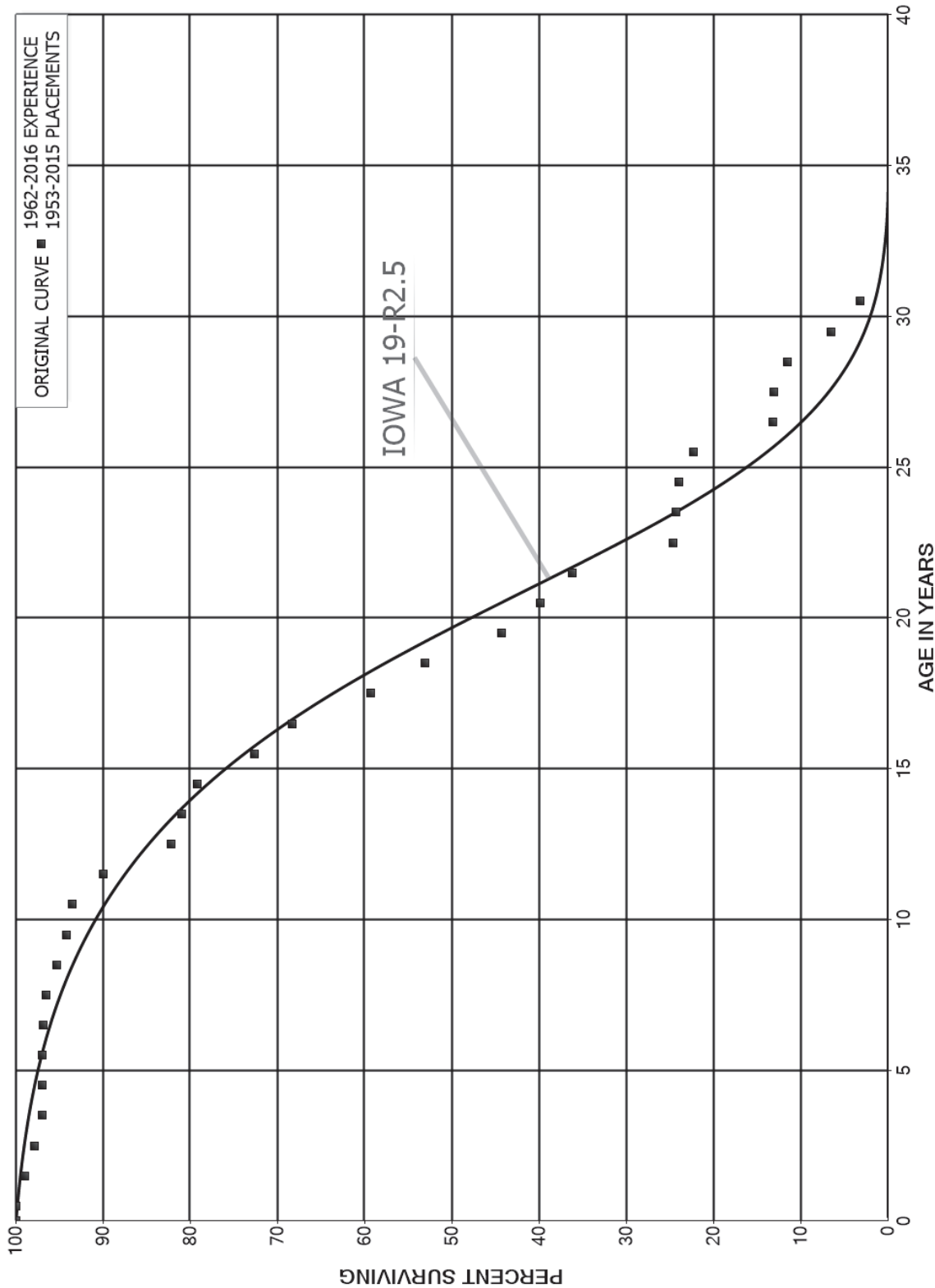
COLUMBIA GAS OF PENNSYLVANIA, INC.

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, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3)		
			(4)			
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	4,521	4,519		2	2	0.0
1914	6,739	6,737		2	4	0.0
1915	9,321	9,320		1	5	0.0
1916	2,190	2,191		1-	4	0.0
1917	3,337	3,285		52	56	0.0
1918	1,675	1,671		4	60	0.0
1919	1,202	1,196		6	66	0.0
1920	2,073	1,909		164	230	0.0
1921	14,454	11,730		2,724	2,954	0.0
1922	6,642	6,536		106	3,060	0.0
1923	7,729	7,579		150	3,210	0.0
1924	4,974	4,738		236	3,446	0.0
1925	11,904	11,496		408	3,854	0.0
1926	8,295	7,825		470	4,324	0.0
1927	7,931	7,805		126	4,450	0.0
1928	10,732	10,429		303	4,753	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3)		
			(4)			
1929	26,972	24,230	2,742		7,495	0.0
1930	9,685	8,862	823		8,318	0.0
1931	12,838	10,934	1,904		10,222	0.0
1932	4,306	3,984	322		10,544	0.0
1933	7,214	6,412	802		11,346	0.0
1934	7,372	6,944	428		11,774	0.0
1935	1,298	1,236	62		11,836	0.0
1936	7,531	6,992	539		12,375	0.0
1937	9,797	9,567	230		12,605	0.0
1938	18,122	17,240	882		13,487	0.0
1939	101,735	80,115	21,620		35,107	0.0
1940	26,200	24,245	1,955		37,062	0.0
1941	24,097	22,326	1,771		38,833	0.0
1942	28,996	26,145	2,851		41,684	0.0
1943	16,778	15,102	1,676		43,360	0.0
1944	15,357	13,618	1,739		45,099	0.0
1945	13,544	11,742	1,802		46,901	0.0
1946	30,451	26,558	3,893		50,794	0.0
1947	48,043	40,789	7,254		58,048	0.0
1948	132,685	105,428	27,257		85,305	0.0
1949	343,023	253,672	89,351		174,656	0.0
1950	730,990	529,267	201,723		376,379	0.0
1951	691,964	504,667	187,297		563,676	0.0
1952	1,559,345	1,084,570	474,775		1,038,451	0.0
1953	1,113,635	786,694	326,941		1,365,392	0.1
1954	1,473,316	1,037,335	435,981		1,801,373	0.1
1955	3,666,289	2,512,623	1,153,666		2,955,039	0.1
1956	2,371,096	1,617,165	753,931		3,708,970	0.1
1957	3,115,767	2,134,905	980,862		4,689,832	0.2
1958	3,800,713	2,609,572	1,191,141		5,880,973	0.2
1959	3,235,989	2,197,970	1,038,019		6,918,992	0.3
1960	3,420,389	2,317,185	1,103,204		8,022,196	0.3
1961	3,777,985	2,539,846	1,238,139		9,260,335	0.3
1962	3,579,739	2,391,111	1,188,628		10,448,963	0.4
1963	4,435,023	2,932,929	1,502,094		11,951,057	0.4
1964	4,616,885	3,065,843	1,551,042		13,502,099	0.5
1965	3,830,561	2,537,573	1,292,988		14,795,087	0.6
1966	5,142,799	3,376,644	1,766,155		16,561,242	0.6
1967	5,097,753	3,322,873	1,774,880		18,336,122	0.7
1968	4,540,648	2,878,823	1,661,825		19,997,947	0.7
1969	3,836,659	2,341,962	1,494,697		21,492,644	0.8
1970	3,969,625	2,815,573	1,154,052		22,646,696	0.8
1971	5,661,340	3,553,201	2,108,139		24,754,835	0.9
1972	3,307,574	1,934,692	1,372,882		26,127,717	1.0
1973	3,627,917	1,746,899	1,881,018		28,008,735	1.0
1974	3,119,049	1,292,949	1,826,100		29,834,835	1.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1975	3,139,746	1,303,486	1,836,260	31,671,095	1.2
1976	2,953,319	1,541,471	1,411,848	33,082,943	1.2
1977	6,543,958	3,403,212	3,140,746	36,223,689	1.3
1978	6,499,335	3,298,591	3,200,744	39,424,433	1.5
1979	8,117,317	4,137,429	3,979,888	43,404,321	1.6
1980	10,832,107	5,514,982	5,317,125	48,721,446	1.8
1981	12,335,928	6,243,808	6,092,120	54,813,566	2.0
1982	11,461,037	5,603,923	5,857,114	60,670,680	2.3
1983	9,928,830	4,796,464	5,132,366	65,803,046	2.5
1984	11,420,070	5,447,279	5,972,791	71,775,837	2.7
1985	11,721,569	5,610,937	6,110,632	77,886,469	2.9
1986	13,068,772	6,154,044	6,914,728	84,801,197	3.2
1987	13,919,157	6,554,784	7,364,373	92,165,570	3.4
1988	16,122,389	7,359,085	8,763,304	100,928,874	3.8
1989	15,151,015	6,860,449	8,290,566	109,219,440	4.1
1990	13,472,861	6,046,820	7,426,041	116,645,481	4.3
1991	13,288,527	5,843,316	7,445,211	124,090,692	4.6
1992	15,010,793	6,398,742	8,612,051	132,702,743	4.9
1993	15,851,485	6,597,396	9,254,089	141,956,832	5.3
1994	18,959,381	7,522,003	11,437,378	153,394,210	5.7
1995	17,950,988	6,867,720	11,083,268	164,477,478	6.1
1996	20,155,568	8,261,170	11,894,398	176,371,876	6.6
1997	21,991,029	8,645,147	13,345,882	189,717,758	7.1
1998	20,199,150	7,561,865	12,637,285	202,355,043	7.5
1999	19,058,583	6,932,049	12,126,534	214,481,577	8.0
2000	20,654,482	7,813,745	12,840,737	227,322,314	8.5
2001	21,098,725	7,317,684	13,781,041	241,103,355	9.0
2002	17,221,802	5,943,545	11,278,257	252,381,612	9.4
2003	20,813,941	6,803,191	14,010,750	266,392,362	9.9
2004	28,990,341	8,656,635	20,333,706	286,726,068	10.7
2005	34,285,869	9,195,512	25,090,357	311,816,425	11.6
2006	22,790,353	6,063,070	16,727,283	328,543,708	12.2
2007	55,233,563	13,443,097	41,790,466	370,334,174	13.8
2008	77,854,390	17,950,034	59,904,356	430,238,530	16.0
2009	53,062,200	11,631,402	41,430,798	471,669,328	17.6
2010	67,788,153	14,066,369	53,721,784	525,391,112	19.6
2011	123,701,881	28,281,714	95,420,167	620,811,279	23.1
2012	133,831,528	26,782,173	107,049,355	727,860,634	27.1
2013	163,756,759	25,613,354	138,143,405	866,004,039	32.3
2014	181,887,733	27,744,081	154,143,652	1,020,147,691	38.0
2015	185,184,704	24,475,893	160,708,811	1,180,856,502	44.0
2016	218,711,786	24,019,908	194,691,878	1,375,548,380	51.3
2017	261,074,912	25,760,640	235,314,272	1,610,862,652	60.0
2018	230,407,249	18,038,895	212,368,354	1,823,231,006	67.9

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2019	325,921,208	18,601,621	307,319,587	2,130,550,593	79.4
2020	266,509,008	9,856,158	256,652,850	2,387,203,443	89.0
2021	300,451,168	4,299,725	296,151,443	2,683,354,886	100.0
SUBTOTAL	3,225,245,724	541,890,830	2,683,354,894		
AMORTIZABLE PLANT	46,960,331	20,670,514	26,289,817		
NONDEPRECIABLE PLANT	3,533,241	234,731	3,298,510		
TOTAL	3,275,739,296	562,796,075	2,712,943,221		

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, 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	1,768	1,896			
1973	35.65	33	35	1	3.58	
	1,932.08	1,801	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, 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	115,665	110,175	14,072	3.47	4,055
1971	44,955.88	41,797	39,813	5,143	3.48	1,478
1972	14,771.99	13,715	13,064	1,708	3.49	489
1973	1,046.90	971	925	122	3.49	35
1996	107,318.16	94,107	89,640	17,678	3.57	4,952
1997	932.86	815	776	157	3.52	45
1998	7,804.72	6,781	6,459	1,346	3.54	380
2001	87,639.68	74,616	71,074	16,566	3.56	4,653
2003	212,167.85	177,797	169,358	42,810	3.56	12,025
2004	195,419.81	162,355	154,649	40,771	3.55	11,485
2008	670,893.34	530,140	504,978	165,915	3.56	46,605
2009	11,299.51	8,783	8,366	2,934	3.56	824
2012	59,116.96	42,866	40,831	18,286	3.57	5,122
2013	744,499.18	522,638	497,832	246,667	3.57	69,094
2014	847,869.30	572,227	545,068	302,801	3.57	84,818
2015	51,937.15	33,359	31,775	20,162	3.57	5,648
2016	9,550.22	5,758	5,485	4,065	3.57	1,139
2018	29,388.01	14,368	13,686	15,702	3.57	4,398
2019	29,178.67	11,777	11,218	17,961	3.57	5,031
	3,250,036.96	2,430,535	2,315,172	934,865		262,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6						8.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	305,024	326,260			
1971	246,359.45	230,026	246,359			
1972	166,322.06	155,087	166,307	15	3.58	4
	738,941.36	690,137	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 NOVEMBER 30, 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	58,381	62,707
1971	60,755.98	56,516	60,756
1972	42,286.87	39,291	42,287
1978	2,281.54	2,120	2,282

168,031.87	156,308	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 NOVEMBER 30, 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	193,471	206,932	9	3.58	3
	206,940.78	193,471	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 NOVEMBER 30, 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	241,029	260,261	66	3.31	20
1972	56,823.89	52,558	56,752	72	3.32	22
1973	54,831.76	50,661	54,703	129	3.33	39
1984	13,885.22	12,729	13,745	140	3.40	41
1989	3,477.25	3,145	3,396	81	3.43	24
	389,345.13	360,122	388,857	488		146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						0.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	5,048	5,272	71	2.99	24
1952	23,888.55	22,546	23,549	340	3.03	112
1957	363.93	342	357	7	3.14	2
1967	1,175.28	1,096	1,145	30	3.32	9
1969	2,168.00	2,018	2,108	60	3.35	18
1970	490,705.66	456,145	476,429	14,277	3.37	4,236
1971	21,258.89	19,740	20,618	641	3.38	190
1972	4,125.93	3,827	3,997	129	3.39	38
1979	1,860.35	1,720	1,796	64	3.45	19
1987	19,667.77	17,870	18,665	1,003	3.46	290
1991	11,137.86	9,994	10,438	700	3.48	201
1993	1,506.99	1,340	1,400	107	3.53	30
2013	280,679.09	197,037	205,799	74,880	3.57	20,975
2017	84,295.53	46,615	48,688	35,608	3.57	9,974
	948,176.70	785,338	820,261	127,916		36,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 3.81

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	51,680	56,229			
1975	2,685.09	2,452	2,685			
1981	13,738.52	12,715	13,739			
1986	29,489.73	26,948	29,490			
1987	2,334.83	2,129	2,334			

	104,476.92	95,924	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, 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	2,991.88	2,159	2,036	956	19.48	49
1961	776.68	536	506	271	21.69	12
1962	304.20	207	195	109	22.27	5
1963	5,382.82	3,625	3,419	1,964	22.86	86
1964	3,503.44	2,329	2,197	1,306	23.46	56
1965	1,085.61	712	672	414	24.07	17
1966	2,262.18	1,464	1,381	881	24.69	36
1967	10,914.36	6,967	6,571	4,343	25.32	172
1968	1,911.52	1,203	1,135	777	25.96	30
1969	11,723.30	7,267	6,854	4,869	26.61	183
1970	7,754.80	4,734	4,465	3,290	27.27	121
1971	19,965.70	11,997	11,315	8,651	27.94	310
1972	11,267.68	6,661	6,282	4,986	28.62	174
1973	5,318.29	3,092	2,916	2,402	29.30	82
1974	16,216.36	9,269	8,742	7,474	29.99	249
1975	24,608.02	13,816	13,030	11,578	30.70	377
1976	23,748.33	14,776	13,936	9,812	27.58	356
1977	53,264.26	32,411	30,568	22,696	28.58	794
1978	20,737.95	12,426	11,719	9,019	29.04	311
1979	35,829.83	21,125	19,924	15,906	29.53	539
1980	22,555.38	13,078	12,334	10,221	30.01	341
1981	39,286.31	22,228	20,964	18,322	31.01	591
1982	61,626.17	34,252	32,304	29,322	31.50	931
1983	39,608.52	21,606	20,377	19,232	32.01	601
1984	44,146.37	23,623	22,280	21,866	32.51	673
1985	65,156.55	33,934	32,004	33,153	33.51	989
1986	39,511.24	20,151	19,005	20,506	34.03	603
1987	63,135.23	31,504	29,712	33,423	34.55	967
1988	97,758.02	47,696	44,984	52,774	35.08	1,504
1989	129,753.12	61,827	58,311	71,442	35.61	2,006
1990	83,181.35	38,413	36,228	46,953	36.61	1,283
1991	48,730.51	21,938	20,690	28,041	37.15	755
1992	13,351.93	5,852	5,519	7,833	37.70	208
1993	42,978.56	18,317	17,275	25,704	38.25	672
1994	35,035.70	14,407	13,588	21,448	39.25	546
1995	19,137.89	7,634	7,200	11,938	39.81	300
1996	45,725.52	17,664	16,659	29,067	40.38	720
1997	37,494.76	14,008	13,211	24,284	40.94	593
1998	9,131.69	3,293	3,106	6,026	41.52	145
1999	5,996.15	2,070	1,952	4,044	42.52	95
2000	14,148.69	4,697	4,430	9,719	43.10	225
2001	13,560.89	4,319	4,073	9,488	43.69	217
2002	3,013.64	919	867	2,147	44.28	48

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, 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	43,489.79	12,656	11,936	31,554	44.87	703
2004	45,038.14	12,471	11,762	33,276	45.48	732
2005	25,502.51	6,700	6,319	19,184	46.08	416
2006	37,544.48	9,262	8,735	28,809	47.08	612
2007	66,776.71	15,499	14,618	52,159	47.70	1,093
2008	28,051.21	6,098	5,751	22,300	48.31	462
2009	154,422.08	31,255	29,478	124,944	48.93	2,554
2010	80,314.99	15,035	14,180	66,135	49.56	1,334
2011	76,682.43	13,258	12,504	64,178	49.83	1,288
2012	207,651.01	32,664	30,807	176,844	50.46	3,505
2013	199,128.97	28,157	26,556	172,573	51.11	3,377
2014	95,703.50	11,992	11,310	84,394	51.76	1,630
2015	135,626.76	14,878	14,032	121,595	52.06	2,336
2016	171,858.38	16,017	15,106	156,752	52.72	2,973
2017	339,914.83	26,105	24,621	315,294	53.06	5,942
2018	137,041.15	8,291	7,819	129,222	53.08	2,434
2019	194,451.90	8,459	7,978	186,474	53.14	3,509
2020	224,033.42	5,847	5,515	218,518	52.93	4,128
2021	195,101.58	1,736	1,637	193,465	50.83	3,806
	3,691,925.24	896,586	845,600	2,846,325		61,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 1.67						

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, 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	2,293	2,319			
1885	952.00	938	952			
1886	9,401.15	9,248	9,401			
1887	4,690.00	4,609	4,690			
1888	6,579.75	6,457	6,580			
1889	6,551.18	6,423	6,551			
1890	1,679.50	1,644	1,680			
1891	8,350.23	8,163	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	2,200	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	14,693	15,228			
1902	7,330.74	7,062	7,331			
1903	15,446.32	14,855	15,446			
1904	8,443.31	8,109	8,443			
1905	13,211.32	12,668	13,211			
1906	5,826.89	5,579	5,827			
1907	4,318.72	4,127	4,319			
1908	5,084.82	4,851	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	6,153	6,522			
1915	9,299.36	8,753	9,299			
1916	2,133.53	2,004	2,134			
1917	2,947.27	2,762	2,947			
1918	969.85	907	970			
1919	713.16	665	713			
1920	1,116.43	1,039	1,113	3	5.54	1
1921	2,386.50	2,216	2,374	12	5.72	2
1922	5,478.84	5,073	5,435	44	5.92	7
1923	5,748.64	5,309	5,688	61	6.12	10
1924	2,962.36	2,728	2,923	39	6.32	6
1925	8,085.67	7,427	7,958	128	6.52	20

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, 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	3,621	69	6.74	10
1927	3,441.21	3,141	3,365	76	6.97	11
1928	3,616.30	3,291	3,526	90	7.19	13
1929	9,736.71	8,832	9,463	274	7.43	37
1930	3,705.73	3,350	3,589	117	7.68	15
1931	4,695.61	4,230	4,532	164	7.93	21
1932	2,031.20	1,823	1,953	78	8.19	10
1933	2,540.95	2,272	2,434	107	8.47	13
1934	4,020.82	3,581	3,837	184	8.75	21
1935	866.62	769	824	43	9.04	5
1936	4,994.63	4,412	4,727	268	9.34	29
1937	3,607.79	3,172	3,399	209	9.66	22
1938	1,245.49	1,090	1,168	77	9.98	8
1939	956.06	833	893	63	10.32	6
1940	13,850.45	12,003	12,861	989	10.67	93
1941	4,887.61	4,214	4,515	373	11.03	34
1942	8,169.68	7,005	7,505	665	11.41	58
1943	1,693.42	1,444	1,547	146	11.80	12
1944	978.40	829	888	90	12.21	7
1945	1,004.81	846	906	99	12.63	8
1946	344.00	288	309	35	13.06	3
1947	142.29	118	126	16	13.52	1
1948	3,080.71	2,542	2,724	357	13.99	26
1949	16,198.32	13,266	14,214	1,984	14.48	137
1950	20,911.66	16,996	18,210	2,702	14.98	180
1951	11,956.42	9,640	10,329	1,627	15.50	105
1952	8,038.39	6,426	6,885	1,153	16.05	72
1953	5,949.87	4,715	5,052	898	16.61	54
1954	21,585.01	16,947	18,158	3,427	17.19	199
1955	32,149.56	25,000	26,786	5,364	17.79	302
1956	51,558.51	39,687	42,522	9,037	18.42	491
1957	19,916.61	15,171	16,255	3,662	19.06	192
1958	63,499.25	47,847	51,265	12,234	19.72	620
1959	28,371.09	21,133	22,643	5,728	20.41	281
1960	26,305.63	19,364	20,747	5,559	21.11	263
1961	15,768.03	11,463	12,282	3,486	21.84	160
1962	18,087.78	12,983	13,911	4,177	22.58	185
1963	27,374.57	19,384	20,769	6,606	23.35	283
1964	40,027.79	27,955	29,952	10,076	24.13	418
1965	17,574.04	12,098	12,962	4,612	24.93	185
1966	18,597.25	12,611	13,512	5,085	25.75	197
1967	96,910.77	64,700	69,322	27,589	26.59	1,038
1968	82,637.79	54,283	58,161	24,477	27.45	892

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, 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	29,753	31,879	14,179	28.32	501
1970	45,097.36	28,637	30,683	14,414	29.20	494
1971	54,600.87	34,057	36,490	18,111	30.10	602
1972	80,822.88	49,484	53,019	27,804	31.02	896
1973	31,060.02	18,659	19,992	11,068	31.94	347
1974	42,716.26	25,165	26,963	15,753	32.87	479
1975	53,203.52	30,712	32,906	20,298	33.82	600
1976	46,796.87	27,418	29,377	17,420	32.10	543
1977	50,016.13	28,659	30,706	19,310	33.10	583
1978	27,600.77	15,459	16,563	11,038	34.10	324
1979	28,400.77	15,541	16,651	11,750	35.10	335
1980	24,054.08	12,852	13,770	10,284	36.10	285
1981	55,235.53	28,800	30,858	24,378	37.10	657
1982	47,534.94	24,172	25,899	21,636	38.10	568
1983	27,148.25	13,455	14,416	12,732	39.10	326
1984	30,306.87	14,629	15,674	14,633	40.10	365
1985	72,105.59	33,875	36,295	35,811	41.10	871
1986	17,533.91	8,011	8,583	8,951	42.10	213
1987	27,416.83	12,173	13,043	14,374	43.10	334
1988	11,339.22	4,888	5,237	6,102	44.10	138
1989	70,129.19	29,328	31,423	38,706	45.10	858
1990	44,760.66	18,141	19,437	25,324	46.10	549
1991	35,224.46	13,822	14,810	20,414	47.10	433
1992	54,141.31	20,547	22,015	32,126	48.10	668
1993	58,993.43	21,627	23,172	35,821	49.10	730
1994	184,531.84	65,269	69,932	114,600	50.10	2,287
1995	584,928.49	199,344	213,586	371,342	51.10	7,267
1996	126,940.88	41,624	44,598	82,343	52.10	1,580
1997	68,030.65	21,430	22,961	45,070	53.10	849
1998	40,132.45	12,124	12,990	27,142	54.10	502
2000	15,568.19	4,301	4,608	10,960	56.10	195
2001	39,714.12	10,461	11,209	28,505	57.10	499
2002	181,571.19	45,484	48,734	132,837	58.10	2,286
2003	1,938.28	461	494	1,444	59.10	24
	3,233,171.42	1,677,884	1,792,134	1,441,037		34,951
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 NOVEMBER 30, 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	307.43	287	305	2	4.00	
1914	201.09	187	199	2	4.30	
1925	187.99	164	174	14	7.63	2
1928	508.42	436	464	44	8.60	5
1929	3,801.90	3,236	3,442	360	8.93	40
1930	4,390.09	3,712	3,948	442	9.27	48
1931	1,050.10	882	938	112	9.60	12
1932	2,133.74	1,780	1,893	241	9.95	24
1933	2,366.23	1,960	2,085	281	10.29	27
1934	1,021.00	840	893	128	10.64	12
1935	90.31	74	79	11	11.00	1
1936	1,863.03	1,511	1,607	256	11.35	23
1938	579.86	463	492	88	12.08	7
1939	4,397.56	3,484	3,706	692	12.46	56
1940	522.26	411	437	85	12.83	7
1941	847.68	661	703	145	13.21	11
1942	110.00	85	90	20	13.60	1
1943	659.43	506	538	121	13.99	9
1945	609.00	459	488	121	14.78	8
1946	977.29	730	776	201	15.18	13
1947	2,647.55	1,960	2,085	563	15.59	36
1948	6,427.96	4,714	5,014	1,414	16.00	88
1949	1,109.03	806	857	252	16.42	15
1950	4,841.57	3,483	3,705	1,137	16.84	68
1951	7,467.61	5,318	5,656	1,812	17.27	105
1952	15,651.98	11,035	11,737	3,915	17.70	221
1953	22,155.56	15,457	16,441	5,715	18.14	315
1954	13,756.41	9,496	10,100	3,656	18.58	197
1955	11,736.09	8,014	8,524	3,212	19.03	169
1956	26,872.97	18,148	19,303	7,570	19.48	389
1957	28,461.16	19,003	20,212	8,249	19.94	414
1958	36,411.83	24,026	25,555	10,857	20.41	532
1959	24,023.86	15,664	16,661	7,363	20.88	353
1960	25,738.77	16,580	17,635	8,104	21.35	380
1961	37,477.42	23,842	25,359	12,118	21.83	555
1962	40,864.90	25,663	27,296	13,569	22.32	608
1963	25,807.32	15,996	17,014	8,793	22.81	385
1964	40,714.15	24,897	26,481	14,233	23.31	611
1965	27,172.33	16,390	17,433	9,739	23.81	409
1966	26,588.57	15,811	16,817	9,772	24.32	402
1967	18,162.23	10,643	11,320	6,842	24.84	275
1968	8,301.23	4,793	5,098	3,203	25.36	126
1969	17,058.66	9,698	10,315	6,744	25.89	260

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, 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	4,933.19	2,761	2,937	1,996	26.42	76
1971	20,252.21	11,152	11,862	8,390	26.96	311
1972	9,989.01	5,411	5,755	4,234	27.50	154
1973	12,384.03	6,594	7,014	5,370	28.05	191
1974	12,391.73	6,483	6,896	5,496	28.61	192
1975	16,590.50	8,525	9,068	7,522	29.17	258
1976	24,279.71	15,549	16,539	7,741	25.50	304
1977	22,221.24	14,015	14,907	7,314	26.01	281
1978	20,714.83	12,862	13,681	7,034	26.51	265
1979	32,588.96	19,905	21,172	11,417	27.03	422
1980	12,205.97	7,330	7,796	4,410	27.55	160
1981	27,327.48	16,235	17,268	10,059	27.61	364
1982	40,635.85	23,707	25,216	15,420	28.15	548
1983	14,911.01	8,535	9,078	5,833	28.70	203
1984	14,367.40	8,118	8,635	5,732	28.81	199
1985	12,640.07	6,996	7,441	5,199	29.38	177
1986	26,088.20	14,137	15,037	11,051	29.94	369
1987	3,235.74	1,726	1,836	1,400	30.10	47
1988	16,334.59	8,515	9,057	7,278	30.69	237
1989	14,310.91	7,283	7,746	6,565	31.28	210
1990	8,204.45	4,098	4,359	3,845	31.48	122
1991	35,422.97	17,240	18,337	17,086	32.08	533
1992	128.54	61	65	64	32.31	2
1993	21,127.64	9,845	10,472	10,656	32.56	327
1994	1,498.65	678	721	778	33.19	23
1995	13,484.25	5,949	6,328	7,156	33.46	214
1996	11,727.05	5,037	5,358	6,369	33.76	189
1997	16,746.98	6,952	7,394	9,353	34.41	272
1998	61,489.78	24,768	26,344	35,146	34.72	1,012
1999	2,530.82	987	1,050	1,481	35.06	42
2000	23,056.09	8,690	9,243	13,813	35.40	390
2001	26,676.01	9,694	10,311	16,365	35.76	458
2002	14,613.20	5,135	5,462	9,151	35.83	255
2003	62,187.99	20,957	22,291	39,897	36.23	1,101
2004	27,421.45	8,885	9,450	17,971	36.34	495
2005	48,144.51	14,857	15,802	32,343	36.78	879
2006	65,001.21	19,143	20,361	44,640	36.94	1,208
2007	108,743.83	30,416	32,352	76,392	37.13	2,057
2008	358,368.41	94,717	100,745	257,623	37.35	6,898
2009	100,225.27	25,016	26,608	73,617	37.33	1,972
2010	174,098.10	40,547	43,127	130,971	37.60	3,483
2011	198,261.46	42,963	45,697	152,564	37.66	4,051
2012	239,106.89	47,965	51,017	188,090	37.53	5,012

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, 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	226,768.69	41,612	44,260	182,509	37.45	4,873
2014	375,782.67	62,154	66,109	309,674	37.43	8,273
2015	890,652.20	130,837	139,164	751,488	37.25	20,174
2016	403,223.96	51,774	55,069	348,155	36.78	9,466
2017	371,746.18	40,372	42,941	328,805	36.24	9,073
2018	168,573.59	14,801	15,743	152,831	35.49	4,306
2019	395,137.89	25,961	27,613	367,525	34.35	10,699
2020	249,277.97	10,445	11,110	238,168	32.37	7,358
2021	382,073.91	6,151	6,542	375,532	28.03	13,398
	5,935,978.81	1,357,851	1,444,261	4,491,718		130,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 2.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATINGCALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R1						
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	525	619			
1938	1,463.03	1,234	1,463			
1940	440.04	366	440			
1942	1,018.37	833	1,018			
1944	2,850.41	2,294	2,850			
1946	377.07	298	377			
1947	568.77	446	569			
1948	482.71	375	482			
1950	1,857.60	1,419	1,823	35	12.22	3
1951	3,131.90	2,369	3,044	88	13.40	7
1952	3,969.07	2,973	3,820	149	13.80	11
1953	4,259.74	3,159	4,059	201	14.21	14
1955	4,904.63	3,563	4,579	326	15.04	22
1956	2,507.83	1,803	2,317	191	15.46	12
1957	14,375.38	10,222	13,136	1,239	15.89	78
1958	1,667.93	1,173	1,507	161	16.32	10
1959	5,902.55	4,104	5,274	629	16.76	38
1960	1,345.00	924	1,187	158	17.20	9
1961	1,954.81	1,327	1,705	250	17.65	14
1963	3,416.99	2,263	2,908	509	18.57	27
1967	1,614.49	1,013	1,302	312	20.48	15
1970	2,450.11	1,471	1,890	560	21.98	25
1971	7,721.50	4,564	5,865	1,856	22.49	83
1972	1.00	1	1			
1980	3,885.67	2,478	3,185	701	23.52	30
1988	11,897.69	6,600	8,482	3,416	26.83	127
	86,227.87	59,155	75,446	10,782		525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.5 0.61

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	19,323	20,716	2,488	10.95	227
1959	530.28	441	473	57	10.96	5
1978	1,767.28	1,404	1,505	262	11.23	23
1985	19,951.17	15,259	16,359	3,592	11.20	321
1987	7,647.96	5,764	6,179	1,469	11.25	131
1995	8,147.09	5,703	6,114	2,033	11.32	180
1998	14,593.54	9,842	10,551	4,042	11.31	357
1999	5,204.23	3,465	3,715	1,489	11.25	132
2003	17,099.66	10,612	11,377	5,723	11.26	508
2007	4,558.44	2,556	2,740	1,818	11.29	161
2010	1,391.88	699	749	643	11.31	57
2012	15,971.90	7,264	7,788	8,184	11.29	725
2014	1,825.22	724	776	1,049	11.27	93
2015	221,738.88	80,380	86,173	135,566	11.28	12,018
2016	69,144.37	22,437	24,054	45,090	11.28	3,997
2019	16,304.76	2,896	3,105	13,200	11.19	1,180
2021	44,625.48	1,803	1,933	42,693	10.88	3,924
	473,705.94	190,572	204,307	269,399		24,039
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	486	521	18	7.83	2
1933	401.96	361	387	15	7.92	2
1937	77.17	69	74	3	7.99	
1955	4,931.58	4,313	4,624	308	8.21	38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1957	17,943.97	15,641	16,768	1,176	8.23	143
1958	1,091.86	950	1,018	73	8.24	9
1962	275.80	238	255	21	8.28	3
1963	17,141.83	14,771	15,836	1,306	8.28	158
1964	81,035.39	69,674	74,695	6,340	8.29	765
1965	2,232.00	1,915	2,053	179	8.30	22
1968	462.64	394	422	40	8.32	5
1969	861.74	732	785	77	8.33	9
1973	1,166.63	980	1,051	116	8.35	14
1976	1,998.47	1,688	1,810	189	8.34	23
1978	1,705.03	1,429	1,532	173	8.40	21
1982	1,111.41	916	982	129	8.43	15
1984	4,760.67	3,883	4,163	598	8.45	71
1985	911.17	740	793	118	8.43	14
1987	180,447.17	145,332	155,806	24,641	8.32	2,962
1995	194,747.16	147,657	158,299	36,448	8.43	4,324
1996	41,750.41	31,409	33,673	8,078	8.37	965
1997	51,204.74	38,009	40,748	10,456	8.48	1,233
1998	27,872.99	20,495	21,972	5,901	8.43	700
2005	152,784.63	100,838	108,105	44,679	8.46	5,281
2006	8,853.44	5,719	6,131	2,722	8.45	322
2008	7,810.00	4,788	5,133	2,677	8.47	316
2010	86,191.80	49,595	53,169	33,022	8.42	3,922
2011	15,761.85	8,702	9,329	6,433	8.45	761
2013	102,652.64	51,234	54,926	47,726	8.45	5,648
2015	29,890.28	12,907	13,837	16,053	8.44	1,902
2016	11,433.54	4,472	4,794	6,639	8.43	788
2017	165,917.86	57,092	61,207	104,711	8.42	12,436
2018	119,361.36	34,460	36,944	82,418	8.42	9,788
2019	344,054.27	76,896	82,438	261,616	8.39	31,182
2020	72,348.61	10,498	11,255	61,094	8.35	7,317
2021	44,625.48	2,356	2,526	42,100	8.22	5,122
	1,796,356.59	921,639	988,062	808,295		96,283

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	112,888	121,215	1,732,454	37.27	46,484
	1,853,669.43	112,888	121,215	1,732,454		46,484
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2019	7,174,359.54	436,918	469,145	6,705,215	37.27	179,909
	7,174,359.54	436,918	469,145	6,705,215		179,909
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,087	1,167	35	7.14	5
1949	338.10	302	324	14	7.25	2
1979	85,249.40	72,684	78,045	7,204	7.33	983
1983	5,480.40	4,590	4,929	552	7.45	74
1991	1,625.41	1,305	1,401	224	7.46	30
1992	3,087.69	2,462	2,644	444	7.48	59
1998	249,117.92	189,006	202,947	46,171	7.45	6,197
2000	1,971.28	1,461	1,569	403	7.49	54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
2007	8,637.28	5,690	6,110	2,528	7.47	338
2009	8,908.99	5,565	5,975	2,934	7.46	393
2013	76,855.87	40,687	43,688	33,168	7.48	4,434
2014	4,037.54	2,012	2,160	1,877	7.46	252
2015	4,344.34	2,007	2,155	2,189	7.47	293
2016	18,864.29	7,929	8,514	10,350	7.47	1,386
2017	23,434.00	8,715	9,358	14,076	7.46	1,887
2019	76,365.58	18,710	20,090	56,276	7.45	7,554
2020	9,024.62	1,448	1,555	7,470	7.41	1,008
	578,544.62	365,660	392,631	185,914		24,949
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1981	293,761.20	169,794	182,318	111,443	29.51	3,776
1986	10,356.18	5,612	6,026	4,330	29.94	145
1987	7,930.31	4,231	4,543	3,387	30.10	113
1988	7,803.59	4,094	4,396	3,408	30.28	113
1996	14,127.44	6,428	6,902	7,225	30.45	237
1997	7,126.70	3,167	3,401	3,726	30.53	122
1998	1,179.34	511	549	631	30.64	21
2000	1,896.66	780	838	1,059	30.67	35
2003	22,708.63	8,491	9,117	13,591	30.84	441
2006	117,736.25	39,206	42,098	75,638	30.88	2,449
2007	80,791.81	25,740	27,639	53,153	30.83	1,724
2009	22,587.97	6,478	6,956	15,632	30.87	506
2010	4,166.63	1,127	1,210	2,957	30.78	96
2013	770,627.42	166,070	178,319	592,308	30.64	19,331
2015	1,022,176.84	177,757	190,868	831,309	30.48	27,274
2016	78,423.26	11,897	12,775	65,649	30.30	2,167
2017	9,205.38	1,175	1,262	7,944	30.19	263
2018	85,677.80	8,782	9,430	76,248	29.92	2,548
2019	60,209.15	4,552	4,888	55,321	29.53	1,873
2021	133,876.46	2,222	2,386	131,491	27.09	4,854
	2,752,369.02	648,114	695,918	2,056,451		68,088

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	9,713,577.56	128,219	137,676	9,575,902	34.26	279,507
	9,713,577.56	128,219	137,676	9,575,902		279,507
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1988	1,042.19	811	871	171	9.50	18
1989	3,171.79	2,426	2,605	567	9.96	57
1990	13,687.87	10,321	11,082	2,606	10.25	254
1993	5,353.36	3,788	4,067	1,286	11.74	110
1994	10,629.98	7,344	7,886	2,744	12.27	224
1995	20,505.26	13,868	14,891	5,614	12.64	444
1996	1,831.95	1,206	1,295	537	13.19	41
1997	1,059.62	678	728	332	13.75	24
1998	46,446.33	28,931	31,065	15,381	14.18	1,085
1999	19,850.08	11,970	12,853	6,997	14.76	474
2000	160,761.23	93,643	100,550	60,211	15.35	3,923
2001	7,940.60	4,475	4,805	3,136	15.82	198
2003	11,271.02	5,874	6,307	4,964	16.92	293
2005	82.53	39	42	41	18.07	2
2006	1,651.12	748	803	848	18.60	46
2007	25,007.15	10,743	11,535	13,472	19.14	704
2008	126,758.64	51,363	55,151	71,607	19.70	3,635
2009	73,446.68	27,910	29,969	43,478	20.26	2,146
2010	11,370.48	4,024	4,321	7,050	20.84	338
2011	8,115.34	2,655	2,851	5,265	21.43	246
2012	9,911.79	2,978	3,198	6,714	21.93	306
2013	554,384.39	151,181	162,332	392,053	22.45	17,463
2014	192,718.45	47,023	50,491	142,227	22.98	6,189
2015	151,892.19	32,657	35,066	116,826	23.43	4,986
2016	411,127.71	75,935	81,536	329,592	23.91	13,785
2017	89,214.79	13,748	14,762	74,453	24.24	3,071
2018	74,380.09	9,074	9,743	64,637	24.59	2,629

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
2019	420,130.58	37,350	40,105	380,026	24.76	15,348
2020	163,208.64	8,895	9,551	153,658	24.56	6,256
2021	178,542.12	3,446	3,700	174,842	23.29	7,507
	2,795,493.97	665,104	714,161	2,081,333		91,802
	27,196,440.89	3,527,479	3,781,479	23,414,963		811,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9						2.98

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, 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	7,756	8,259	8,256	23.06	358
	16,515.17	7,756	8,259	8,256		358
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1917	217.71	206	166	52	3.65	14
1918	15.24	14	11	4	3.67	1
1919	20.05	19	15	5	3.68	1
1920	680.92	645	520	161	3.69	44
1921	11,462.41	10,847	8,751	2,711	3.70	733
1922	264.05	250	202	62	3.71	17
1923	375.16	355	286	89	3.73	24
1924	825.50	780	629	196	3.74	52
1925	1,118.90	1,057	853	266	3.75	71
1926	1,688.11	1,595	1,287	401	3.76	107
1927	210.80	199	161	50	3.77	13
1928	627.72	593	478	150	3.77	40
1929	8,831.06	8,334	6,723	2,108	3.78	558
1930	1,104.89	1,042	841	264	3.79	70
1931	6,806.45	6,418	5,178	1,628	3.80	428
1932	0.20					
1933	1,619.38	1,526	1,231	388	3.82	102
1934	437.80	412	332	106	3.82	28
1937	70.66	66	53	18	3.84	5
1938	2,811.64	2,644	2,133	679	3.85	176
1939	85,966.26	80,790	65,178	20,788	3.86	5,385
1940	3,124.62	2,935	2,368	757	3.86	196
1941	1,990.85	1,869	1,508	483	3.87	125
1942	143.10	134	108	35	3.87	9
1943	1,713.84	1,608	1,297	417	3.88	107
1944	2,309.87	2,165	1,747	563	3.89	145
1945	1,669.29	1,564	1,262	407	3.89	105
1946	1,097.05	1,027	828	269	3.90	69
1947	362.52	339	273	90	3.90	23
1948	7,909.00	7,397	5,968	1,941	3.91	496
1949	14.36	13	10	4	3.91	1
1951	17.82	17	14	4	3.92	1
1982	331.24	300	242	89	4.06	22
	145,838.47	137,160	110,653	35,185		9,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 6.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1948	44,912.77	39,028	30,921	13,992	8.20	1,706
1949	233,870.48	202,948	160,792	73,078	8.22	8,890
1950	562,536.28	487,471	386,213	176,323	8.24	21,398
1951	494,033.91	427,404	338,623	155,411	8.27	18,792
1952	1,195,445.68	1,032,662	818,157	377,289	8.29	45,511
1953	901,754.74	777,727	616,177	285,578	8.31	34,366
1954	1,167,582.57	1,005,370	796,534	371,049	8.33	44,544
1955	3,055,686.83	2,626,730	2,081,104	974,583	8.35	116,717
1956	1,813,026.87	1,555,776	1,232,609	580,418	8.37	69,345
1957	2,500,190.33	2,142,038	1,697,092	803,098	8.38	95,835
1958	2,974,950.23	2,544,029	2,015,582	959,368	8.40	114,210
1959	2,375,999.13	2,027,891	1,606,656	769,343	8.42	91,371
1960	2,635,280.87	2,244,653	1,778,392	856,889	8.44	101,527
1961	2,851,328.02	2,424,142	1,920,598	930,730	8.45	110,146
1962	2,531,185.86	2,147,306	1,701,266	829,920	8.47	97,983
1963	3,324,774.90	2,814,256	2,229,677	1,095,098	8.49	128,987
1964	3,248,245.24	2,743,663	2,173,747	1,074,498	8.50	126,412
1965	2,622,756.85	2,210,014	1,750,948	871,809	8.52	102,325
1966	3,745,686.79	3,149,036	2,494,916	1,250,771	8.53	146,632
1967	3,576,380.22	2,998,902	2,375,968	1,200,412	8.55	140,399
1968	2,753,609.35	2,303,257	1,824,823	928,786	8.56	108,503
1969	1,998,626.81	1,667,514	1,321,137	677,490	8.57	79,054
1970	980,754.51	815,890	646,413	334,342	8.59	38,922
1971	2,363,947.20	1,961,060	1,553,707	810,240	8.60	94,214
1972	868,419.59	718,305	569,098	299,322	8.61	34,764
1973	575,584.52	474,541	375,969	199,616	8.63	23,130
1974	1,259.81	1,035	820	440	8.64	51
1975	765.84	627	497	269	8.65	31
1976	244.83	206	163	82	8.64	9
1977	1,974.13	1,657	1,313	661	8.49	78
1978	166,639.31	138,911	110,056	56,583	8.67	6,526
1979	17,441.45	14,501	11,489	5,952	8.60	692
1980	201,963.94	167,287	132,538	69,426	8.58	8,092
1981	57.48	47	37	20	8.60	2
1983	7,487.63	6,098	4,831	2,657	8.75	304
1984	200.28	163	129	71	8.67	8
1985	34.90	28	22	13	8.63	2
1986	81.06	65	51	30	8.63	3
1988	0.10					
1989	885.27	697	552	333	8.74	38
1990	11,583.61	9,062	7,180	4,404	8.74	504
1992	44,741.84	34,483	27,321	17,421	8.75	1,991

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1997	3,985.62	2,929	2,321	1,665	8.81	189
1998	658.93	480	380	279	8.74	32
2008	77.59	47	37	41	8.80	5
2011	32,282.63	17,520	13,881	18,402	8.78	2,096
	51,888,936.80	43,937,456	34,810,737	17,078,200		2,016,336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 3.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	113,069.78	70,310	58,447	54,623	26.85	2,034
1954	26,088.11	15,855	13,180	12,908	27.85	463
1955	97,407.46	58,513	48,640	48,767	28.35	1,720
1956	78,423.20	46,546	38,692	39,731	28.86	1,377
1957	84,195.21	49,355	41,027	43,168	29.38	1,469
1958	74,068.40	42,876	35,642	38,426	29.90	1,285
1959	80,096.63	45,779	38,055	42,042	30.42	1,382
1960	57,820.95	32,608	27,106	30,715	30.96	992
1961	17,942.83	9,985	8,300	9,643	31.49	306
1962	72,606.77	39,852	33,128	39,479	32.03	1,233
1963	98,539.78	53,323	44,326	54,214	32.58	1,664
1964	157,059.10	83,772	69,637	87,422	33.13	2,639
1965	66,905.18	35,167	29,233	37,672	33.68	1,119
1966	105,782.72	54,769	45,528	60,255	34.24	1,760
1967	57,840.27	29,490	24,514	33,326	34.80	958
1968	272,361.97	136,679	113,617	158,745	35.37	4,488
1969	593,218.27	292,848	243,436	349,782	35.95	9,730
1970	618,645.58	300,346	249,669	368,977	36.53	10,101
1971	1,293,720.65	617,519	513,325	780,396	37.11	21,029
1972	1,016,270.42	476,641	396,217	620,053	37.70	16,447
1973	2,178,068.83	1,003,436	834,126	1,343,943	38.29	35,099
1974	2,640,590.83	1,194,207	992,709	1,647,882	38.89	42,373
1975	2,569,849.65	1,140,499	948,063	1,621,787	39.49	41,068
1976	2,225,331.82	1,273,335	1,058,485	1,166,847	33.95	34,370
1977	4,407,518.42	2,486,281	2,066,771	2,340,747	34.32	68,204
1978	4,701,183.45	2,612,448	2,171,650	2,529,533	34.71	72,876
1979	5,739,211.83	3,140,497	2,610,601	3,128,611	35.10	89,134
1980	7,307,681.30	3,934,456	3,270,595	4,037,086	35.51	113,689
1981	8,041,075.07	4,257,749	3,539,339	4,501,736	35.92	125,327
1982	7,913,875.61	4,117,589	3,422,828	4,491,048	36.34	123,584
1983	6,714,648.34	3,430,514	2,851,684	3,862,964	36.77	105,057
1984	7,631,337.69	3,826,353	3,180,733	4,450,605	37.21	119,608
1985	7,102,833.07	3,491,753	2,902,590	4,200,243	37.66	111,531
1986	7,941,297.40	3,825,323	3,179,876	4,761,421	38.11	124,939
1987	7,904,376.79	3,726,914	3,098,072	4,806,305	38.58	124,580
1988	9,074,590.62	4,185,201	3,479,032	5,595,559	39.04	143,329
1989	8,158,091.62	3,702,142	3,077,480	5,080,612	39.01	130,239
1990	6,665,807.51	2,952,953	2,454,701	4,211,107	39.50	106,610
1991	6,716,859.55	2,901,012	2,411,524	4,305,336	40.01	107,606
1992	7,682,694.93	3,232,110	2,686,756	4,995,939	40.51	123,326
1993	8,112,465.95	3,342,336	2,778,384	5,334,082	40.55	131,543
1994	10,248,618.80	4,102,522	3,410,304	6,838,315	41.08	166,463
1995	10,021,261.41	3,891,256	3,234,685	6,786,576	41.61	163,100

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	10,177,865.60	3,854,358	3,204,012	6,973,854	41.70	167,239
1997	12,678,198.22	4,642,756	3,859,384	8,818,814	42.25	208,729
1998	10,817,648.18	3,850,001	3,200,391	7,617,257	42.38	179,737
1999	9,356,754.23	3,229,952	2,684,962	6,671,792	42.52	156,910
2000	9,391,631.03	3,118,022	2,591,918	6,799,713	43.10	157,766
2001	11,104,198.41	3,558,896	2,958,404	8,145,794	43.28	188,212
2002	7,336,803.77	2,264,871	1,882,719	5,454,085	43.48	125,439
2003	10,749,476.22	3,187,220	2,649,441	8,100,035	43.70	185,355
2004	16,556,614.76	4,700,423	3,907,321	12,649,294	43.93	287,942
2005	22,710,460.42	6,152,264	5,114,193	17,596,267	44.19	398,196
2006	11,978,758.03	3,102,498	2,579,014	9,399,744	44.11	213,098
2007	36,458,931.42	8,936,084	7,428,299	29,030,632	44.41	653,696
2008	56,186,898.76	13,040,979	10,840,575	45,346,324	44.39	1,021,544
2009	34,277,545.95	7,489,644	6,225,917	28,051,629	44.40	631,793
2010	45,284,347.23	9,256,121	7,694,336	37,590,011	44.45	845,670
2011	83,121,552.24	15,759,846	13,100,688	70,020,864	44.53	1,572,442
2012	90,112,000.33	15,787,622	13,123,777	76,988,223	44.34	1,736,315
2013	118,827,879.11	19,000,578	15,794,611	103,033,268	44.22	2,330,015
2014	124,956,379.17	18,068,692	15,019,963	109,936,416	43.87	2,505,959
2015	122,761,303.08	15,750,275	13,092,732	109,668,571	43.58	2,516,489
2016	169,354,038.53	18,899,911	15,710,930	153,643,109	43.13	3,562,326
2017	182,302,518.34	17,227,588	14,320,778	167,981,740	42.31	3,970,261
2018	156,372,686.22	11,915,599	9,905,080	146,467,606	41.43	3,535,303
2019	229,562,533.40	13,085,064	10,877,222	218,685,311	39.96	5,472,605
2020	184,705,944.53	6,704,826	5,573,521	179,132,424	37.64	4,759,097
2021	205,185,404.19	2,852,077	2,370,846	202,814,558	32.54	6,232,777
	2,129,009,705.14	309,699,286	257,443,741	1,871,565,964		46,100,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.6 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 NOVEMBER 30, 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						
1932	141.21	140	138	3	0.29	3
1933	285.21	280	275	10	0.79	10
1934	211.33	205	201	10	1.29	8
1935	149.90	144	142	8	1.79	4
1936	217.80	207	203	15	2.29	7
1938	422.63	392	385	38	3.29	12
1939	403.45	369	363	40	3.79	11
1940	895.52	810	796	100	4.29	23
1941	1,476.89	1,320	1,297	180	4.79	38
1942	375.52	331	325	51	5.29	10
1943	121.64	106	104	18	5.79	3
1944	1,063.34	915	899	164	6.29	26
1945	144.43	123	121	23	6.79	3
1946	248.98	209	205	44	7.29	6
1947	720.88	596	586	135	7.79	17
1948	300.48	245	241	59	8.29	7
1949	1,345.17	1,082	1,064	281	8.79	32
1950	10,720.85	8,508	8,363	2,358	9.29	254
1951	9,725.49	7,610	7,480	2,245	9.79	229
1952	45,378.52	35,002	34,404	10,975	10.29	1,067
1953	39,190.01	29,793	29,284	9,906	10.79	918
1954	22,472.33	16,834	16,546	5,926	11.29	525
1955	109,155.70	80,557	79,180	29,976	11.79	2,542
1956	47,710.89	34,681	34,088	13,623	12.29	1,108
1957	32,439.56	23,220	22,823	9,617	12.79	752
1958	36,189.28	25,501	25,065	11,124	13.29	837
1959	41,934.53	29,084	28,587	13,348	13.79	968
1960	68,866.96	46,998	46,195	22,672	14.29	1,587
1961	85,163.93	57,173	56,196	28,968	14.79	1,959
1962	80,305.46	53,019	52,113	28,192	15.29	1,844
1963	67,732.12	43,966	43,215	24,517	15.79	1,553
1964	63,249.93	40,353	39,663	23,587	16.29	1,448
1965	41,105.06	25,768	25,328	15,777	16.79	940
1966	47,055.32	28,976	28,481	18,574	17.29	1,074
1967	49,762.50	30,090	29,576	20,186	17.79	1,135
1968	39,122.84	23,222	22,825	16,298	18.29	891
1969	60,905.50	35,474	34,868	26,038	18.79	1,386
1970	34,616.31	19,777	19,439	15,177	19.29	787
1971	140,708.75	78,828	77,481	63,228	19.79	3,195
1972	88,172.34	48,416	47,589	40,583	20.29	2,000
1973	84,170.39	45,284	44,510	39,660	20.79	1,908
1974	90,365.77	47,613	46,799	43,567	21.29	2,046
1975	59,602.22	30,742	30,217	29,385	21.79	1,349

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, 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						
1976	50,100.01	34,814	34,219	15,881	19.94	796
1977	68,367.65	47,071	46,267	22,101	20.10	1,100
1978	40,493.75	27,426	26,957	13,537	20.69	654
1979	40,923.32	27,427	26,958	13,965	20.87	669
1980	45,680.23	30,272	29,755	15,925	21.08	755
1981	98,470.65	64,075	62,980	35,491	21.70	1,636
1982	221,024.09	142,008	139,581	81,443	21.93	3,714
1983	95,891.74	60,786	59,747	36,145	22.19	1,629
1984	130,455.80	81,522	80,129	50,327	22.46	2,241
1985	192,850.43	118,680	116,652	76,198	22.76	3,348
1986	161,297.90	97,682	96,013	65,285	23.06	2,831
1987	159,518.56	94,977	93,354	66,165	23.39	2,829
1988	301,548.36	176,345	173,332	128,216	23.73	5,403
1989	213,011.89	122,226	120,137	92,875	24.08	3,857
1990	218,331.48	123,466	121,356	96,975	24.14	4,017
1991	192,772.08	106,719	104,895	87,877	24.53	3,582
1992	86,142.80	46,879	46,078	40,065	24.64	1,626
1993	145,628.91	77,387	76,065	69,564	25.06	2,776
1994	254,155.01	132,389	130,127	124,028	25.22	4,918
1995	107,641.02	54,875	53,937	53,704	25.40	2,114
1996	384,248.68	191,433	188,162	196,087	25.60	7,660
1997	103,991.21	50,529	49,666	54,325	25.83	2,103
1998	40,302.85	19,063	18,737	21,566	26.09	827
1999	512,156.91	236,514	232,472	279,685	26.13	10,704
2000	929,815.60	416,185	409,073	520,743	26.43	19,703
2001	225,617.37	98,121	96,444	129,173	26.53	4,869
2002	280,031.35	117,977	115,961	164,070	26.67	6,152
2003	371,818.15	151,999	149,402	222,416	26.63	8,352
2004	299,975.45	118,070	116,052	183,923	26.83	6,855
2005	139,324.57	52,832	51,929	87,396	26.87	3,253
2006	584,145.72	213,447	209,800	374,346	26.78	13,979
2007	473,799.03	165,308	162,483	311,316	26.90	11,573
2008	1,289,443.87	430,803	423,441	866,003	26.74	32,386
2009	468,226.94	148,241	145,708	322,519	26.80	12,034
2010	1,487,986.98	446,842	439,206	1,048,781	26.60	39,428
2011	2,052,237.35	579,347	569,447	1,482,790	26.48	55,997
2012	735,466.89	193,943	190,629	544,838	26.30	20,716
2013	3,126,070.03	765,575	752,492	2,373,578	25.95	91,467
2014	10,575,635.10	2,368,942	2,328,460	8,247,175	25.70	320,902
2015	9,342,353.37	1,894,629	1,862,253	7,480,100	25.23	296,476
2016	8,915,390.87	1,608,337	1,580,853	7,334,538	24.61	298,031
2017	16,780,771.19	2,616,122	2,571,416	14,209,355	23.91	594,285
2018	16,855,285.34	2,182,759	2,145,459	14,709,826	22.97	640,393

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, 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						
2019	19,775,611.76	1,983,494	1,949,599	17,826,013	21.68	822,233
2020	13,793,075.83	924,136	908,344	12,884,732	19.73	653,053
2021	12,232,322.30	343,728	337,854	11,894,468	15.83	751,388
	126,103,757.33	20,939,365	20,581,541	105,522,216		4,809,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 3.81

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, 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	532	277	314	5.09	62
1983	32,512.26	27,479	14,286	18,226	7.04	2,589
1984	1,528.08	1,281	666	862	7.23	119
1987	6,793.84	5,495	2,857	3,937	8.14	484
1988	15,907.49	12,651	6,577	9,330	8.60	1,085
1989	30,556.87	23,972	12,463	18,094	8.90	2,033
1996	48,076.94	32,870	17,088	30,989	11.76	2,635
	135,966.90	104,280	54,214	81,753		9,007
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 6.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1941	2,049.79	1,783	1,579	471	6.46	73
1942	8,286.20	7,191	6,367	1,919	6.56	293
1943	3,650.43	3,160	2,798	852	6.65	128
1944	3,547.55	3,065	2,714	834	6.73	124
1945	4,174.60	3,598	3,186	989	6.82	145
1946	11,547.13	9,932	8,794	2,753	6.89	400
1947	23,662.58	20,311	17,985	5,678	6.96	816
1948	31,425.78	26,919	23,836	7,590	7.03	1,080
1949	46,479.75	39,731	35,181	11,299	7.10	1,591
1950	61,949.63	52,853	46,800	15,150	7.16	2,116
1951	80,977.06	68,950	61,053	19,924	7.22	2,760
1952	86,028.30	73,102	64,730	21,298	7.28	2,926
1953	81,632.28	69,222	61,294	20,338	7.34	2,771
1954	123,387.82	104,431	92,470	30,918	7.39	4,184
	568,798.90	484,248	428,787	140,012		19,407

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 3.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	219,232.25	156,576	138,643	80,589	14.29	5,640
1956	255,963.08	180,710	160,013	95,950	14.70	6,527
1957	247,370.27	172,566	152,802	94,568	15.12	6,254
1958	331,756.30	228,646	202,459	129,297	15.54	8,320
1959	424,690.80	289,045	255,941	168,750	15.97	10,567
1960	367,032.06	246,646	218,398	148,634	16.40	9,063
1961	539,208.87	357,711	316,743	222,466	16.83	13,218
1962	536,982.28	351,509	311,251	225,731	17.27	13,071
1963	625,475.61	403,932	357,670	267,806	17.71	15,122
1964	627,274.83	399,574	353,811	273,464	18.15	15,067
1965	629,326.28	395,217	349,953	279,373	18.60	15,020
1966	767,593.24	474,987	420,587	347,006	19.06	18,206
1967	878,025.08	535,420	474,099	403,926	19.51	20,704
1968	953,657.38	572,576	506,999	446,658	19.98	22,355
1969	699,564.65	413,583	366,216	333,349	20.44	16,309
1970	640,336.25	372,548	329,880	310,456	20.91	14,847
1971	569,390.66	325,805	288,491	280,900	21.39	13,132
1972	538,302.88	302,849	268,164	270,139	21.87	12,352
1973	410,690.69	227,112	201,101	209,590	22.35	9,378
1974	86,436.52	46,952	41,575	44,862	22.84	1,964
1975	137,519.88	73,326	64,928	72,592	23.34	3,110
1976	425,185.60	291,592	258,196	166,990	20.81	8,025
1977	1,716,030.34	1,166,214	1,032,648	683,382	20.94	32,635
1978	1,285,498.80	859,484	761,048	524,451	21.52	24,370
1979	1,635,102.35	1,081,947	958,032	677,070	21.69	31,216
1980	2,238,754.59	1,455,638	1,288,925	949,830	22.28	42,632
1981	2,570,959.32	1,652,098	1,462,884	1,108,075	22.48	49,292
1982	2,232,450.21	1,408,006	1,246,748	985,702	23.08	42,708
1983	2,121,087.24	1,320,165	1,168,967	952,120	23.31	40,846
1984	2,541,313.42	1,559,350	1,380,759	1,160,554	23.56	49,260
1985	3,040,941.90	1,827,302	1,618,022	1,422,920	24.19	58,823
1986	3,445,997.32	2,038,307	1,804,861	1,641,136	24.46	67,095
1987	4,099,271.52	2,384,136	2,111,082	1,988,190	24.76	80,298
1988	4,955,718.58	2,831,698	2,507,385	2,448,334	25.06	97,699
1989	4,735,297.19	2,655,555	2,351,416	2,383,881	25.39	93,891
1990	4,870,502.70	2,677,802	2,371,115	2,499,388	25.73	97,139
1991	4,625,737.29	2,490,497	2,205,262	2,420,475	26.08	92,810
1992	5,298,161.36	2,790,012	2,470,474	2,827,687	26.45	106,907
1993	5,620,217.46	2,890,478	2,559,433	3,060,784	26.83	114,081
1994	6,678,201.28	3,350,454	2,966,729	3,711,472	27.23	136,301
1995	5,955,415.24	2,926,491	2,591,322	3,364,093	27.34	123,047
1996	5,766,636.19	2,755,299	2,439,736	3,326,900	27.78	119,759
1997	6,097,096.67	2,843,686	2,518,000	3,579,097	27.94	128,099

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	6,579,068.58	2,973,081	2,632,576	3,946,493	28.40	138,961
1999	7,016,369.97	3,082,993	2,729,900	4,286,470	28.60	149,877
2000	7,184,344.60	3,061,968	2,711,283	4,473,062	28.83	155,153
2001	6,931,471.42	2,858,539	2,531,152	4,400,319	29.09	151,266
2002	6,038,181.81	2,403,196	2,127,960	3,910,222	29.37	133,137
2003	5,726,646.99	2,204,186	1,951,742	3,774,905	29.43	128,267
2004	8,222,017.71	3,035,569	2,687,907	5,534,111	29.75	186,021
2005	8,725,592.21	3,094,095	2,739,730	5,985,862	29.88	200,330
2006	8,523,731.94	2,891,250	2,560,117	5,963,615	30.04	198,522
2007	12,044,719.42	3,907,307	3,459,806	8,584,913	30.03	285,878
2008	14,261,412.93	4,381,106	3,879,341	10,382,072	30.25	343,209
2009	13,127,551.33	3,830,619	3,391,901	9,735,650	30.14	323,014
2010	15,455,668.01	4,234,853	3,749,838	11,705,830	30.25	386,970
2011	22,723,739.76	5,821,822	5,155,052	17,568,688	30.24	580,975
2012	28,683,902.73	6,832,506	6,049,984	22,633,919	30.11	751,708
2013	34,322,445.02	7,540,641	6,677,016	27,645,429	29.90	924,596
2014	35,956,482.27	7,198,488	6,374,050	29,582,432	29.62	998,732
2015	40,904,369.14	7,350,515	6,508,665	34,395,704	29.30	1,173,915
2016	32,025,957.89	5,047,291	4,469,228	27,556,730	28.95	951,873
2017	51,040,525.16	6,900,679	6,110,349	44,930,176	28.26	1,589,886
2018	48,676,789.78	5,388,521	4,771,377	43,905,413	27.45	1,599,469
2019	60,544,991.07	5,122,106	4,535,474	56,009,517	26.15	2,141,855
2020	61,419,047.63	3,402,615	3,012,916	58,406,132	24.16	2,417,472
2021	65,977,348.69	1,477,893	1,308,631	64,668,718	20.03	3,228,593
	694,553,782.49	155,825,340	137,978,763	556,575,019		21,026,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 3.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	13.99	14	14			
1914	16.03	16	16			
1915	21.42	21	21			
1916	56.87	57	57			
1917	172.14	172	172			
1918	690.31	690	690			
1919	468.30	468	468			
1920	276.06	276	276			
1921	604.94	605	605			
1922	784.89	785	785			
1923	1,605.21	1,605	1,605			
1924	1,185.75	1,186	1,186			
1925	2,511.47	2,511	2,511			
1926	2,916.62	2,917	2,917			
1927	4,278.96	4,279	4,279			
1928	5,353.43	5,353	5,353			
1929	4,602.16	4,602	4,602			
1930	356.27	356	356			
1931	22.76	23	23			
1934	119.32	119	119			
1935	24.72	24	25			
1936	434.17	427	434			
1937	71.31	70	71			
1938	215.62	210	216			
1939	395.07	382	393	2	1.49	1
1941	1,974.31	1,883	1,938	36	2.04	18
1942	2,343.98	2,221	2,286	58	2.31	25
1943	1,787.46	1,682	1,731	56	2.59	22
1944	111.41	104	107	4	2.87	1
1945	663.12	616	634	29	3.15	9
1946	4,008.84	3,695	3,803	206	3.44	60
1947	2,168.32	1,985	2,043	125	3.73	34
1948	14,946.49	13,584	13,980	966	4.01	241
1949	15,119.03	13,638	14,035	1,084	4.31	252
1950	28,089.50	25,153	25,886	2,204	4.60	479
1951	52,764.48	46,889	48,255	4,509	4.90	920
1952	33,808.00	29,813	30,682	3,126	5.20	601
1953	18,321.78	16,032	16,499	1,823	5.50	331
1954	52,200.58	45,307	46,627	5,574	5.81	959
1955	62,450.56	53,764	55,330	7,121	6.12	1,164
1956	29,029.68	24,787	25,509	3,521	6.43	548
1957	87,670.65	74,221	76,383	11,288	6.75	1,672
1958	161,302.68	135,385	139,329	21,974	7.07	3,108

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	166,301.57	138,371	142,402	23,900	7.39	3,234
1960	166,076.71	136,939	140,929	25,148	7.72	3,258
1961	158,909.27	129,837	133,620	25,289	8.05	3,141
1962	214,064.93	173,296	178,345	35,720	8.38	4,263
1963	131,241.20	105,232	108,298	22,943	8.72	2,631
1964	203,643.20	161,711	166,422	37,221	9.06	4,108
1965	219,513.21	172,568	177,596	41,917	9.41	4,455
1966	214,246.80	166,723	171,580	42,667	9.76	4,372
1967	194,581.96	149,873	154,240	40,342	10.11	3,990
1968	163,478.76	124,579	128,209	35,270	10.47	3,369
1969	160,534.75	120,985	124,510	36,025	10.84	3,323
1970	132,565.99	98,792	101,670	30,896	11.21	2,756
1971	274,428.08	202,204	208,095	66,333	11.58	5,728
1972	232,187.67	169,074	174,000	58,188	11.96	4,865
1973	143,461.38	103,195	106,202	37,259	12.35	3,017
1974	181,263.31	128,779	132,531	48,732	12.74	3,825
1975	203,762.50	142,911	147,075	56,688	13.14	4,314
1976	89,487.74	70,713	72,773	16,715	12.06	1,386
1977	175,100.21	136,876	140,864	34,236	12.40	2,761
1978	167,276.63	129,271	133,037	34,240	12.76	2,683
1979	301,450.29	230,157	236,863	64,587	13.14	4,915
1980	571,979.30	431,158	443,720	128,259	13.53	9,480
1981	607,708.20	451,953	465,121	142,587	13.93	10,236
1982	407,701.33	300,517	309,273	98,428	14.06	7,001
1983	303,389.87	220,291	226,709	76,681	14.49	5,292
1984	403,397.81	288,308	296,708	106,690	14.94	7,141
1985	535,718.93	378,485	389,512	146,207	15.13	9,663
1986	563,708.71	391,327	402,728	160,981	15.60	10,319
1987	572,286.08	391,959	403,379	168,907	15.83	10,670
1988	656,959.52	441,280	454,137	202,823	16.33	12,420
1989	731,165.47	483,520	497,607	233,558	16.60	14,070
1990	449,279.72	290,774	299,246	150,034	17.13	8,759
1991	514,115.59	326,823	336,345	177,771	17.43	10,199
1992	756,749.72	471,909	485,658	271,092	17.75	15,273
1993	895,965.24	544,836	560,710	335,255	18.31	18,310
1994	360,029.63	214,182	220,422	139,608	18.67	7,478
1995	8,112.60	4,715	4,852	3,261	19.04	171
1996	1,717,214.78	973,317	1,001,674	715,541	19.43	36,827
1997	687,400.59	379,308	390,359	297,042	19.83	14,979
1998	997,033.46	534,609	550,185	446,848	20.25	22,067
1999	1,090,651.48	567,248	583,775	506,876	20.69	24,499
2000	6,944.22	3,495	3,597	3,347	21.14	158
2001	408,605.92	198,542	204,326	204,280	21.60	9,457

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	1,129,779.81	528,624	544,025	585,755	22.08	26,529
2003	833,244.01	374,460	385,370	447,874	22.57	19,844
2004	1,043,569.89	448,944	462,024	581,546	23.07	25,208
2005	462,633.21	189,865	195,397	267,236	23.58	11,333
2006	500,661.05	196,059	201,771	298,890	23.95	12,480
2007	1,028,364.16	381,009	392,110	636,254	24.49	25,980
2008	1,061,524.29	370,260	381,047	680,477	25.05	27,165
2009	1,392,433.21	454,769	468,019	924,414	25.60	36,110
2010	1,100,893.85	334,341	344,082	756,812	26.18	28,908
2011	1,039,578.91	291,290	299,777	739,802	26.76	27,646
2012	1,334,767.15	341,834	351,793	982,974	27.35	35,941
2013	1,297,878.38	300,459	309,213	988,665	27.95	35,373
2014	1,122,762.30	230,615	237,334	885,428	28.69	30,862
2015	2,505,294.24	450,201	463,317	2,041,977	29.30	69,692
2016	1,258,187.55	192,251	197,852	1,060,336	30.04	35,297
2017	1,230,867.38	154,351	158,848	1,072,019	30.80	34,806
2018	1,081,379.90	105,651	108,729	972,651	31.55	30,829
2019	1,471,995.40	102,451	105,436	1,366,559	32.31	42,295
2020	2,014,380.40	82,388	84,788	1,929,592	33.19	58,138
2021	992,687.52	13,103	13,485	979,203	34.15	28,674
	41,638,535.60	17,341,494	17,845,972	23,792,564		994,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9						2.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	277,426	296,059	368	1.47	250
2001	278,746.25	257,812	275,127	3,619	1.66	2,180
2003	514.10	461	492	22	2.12	10
2004	107,825.28	95,026	101,408	6,417	2.35	2,731
2005	169,036.06	145,692	155,477	13,559	2.63	5,156
2007	107,411.45	87,648	93,535	13,876	3.25	4,270
2008	485,486.24	382,369	408,050	77,436	3.62	21,391
2009	420,783.25	317,649	338,983	81,800	4.03	20,298
2010	824,868.47	592,338	632,121	192,747	4.48	43,024
2011	11,263,089.05	7,613,848	8,125,217	3,137,872	4.99	628,832
2012	8,735,379.14	5,494,553	5,863,583	2,871,796	5.55	517,441
2014	306,936.92	159,362	170,065	136,872	6.87	19,923
2015	372,440.91	170,168	181,597	190,844	7.63	25,012
2016	392,723.42	153,358	163,658	229,065	8.45	27,108
2017	189,201.48	60,828	64,913	124,288	9.32	13,336
2018	497,031.94	124,457	132,816	364,216	10.23	35,603
2019	124,689.93	22,145	23,633	101,057	11.19	9,031
2020	72,604.57	7,573	8,082	64,523	12.17	5,302
2021	175,180.15	5,904	6,300	168,880	13.13	12,862
	24,820,375.62	15,968,617	17,041,116	7,779,260		1,393,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6						5.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	4,621.97	4,451	4,622			
1938	11,231.43	10,764	11,231			
1939	8,345.18	7,960	8,345			
1940	7,367.43	6,992	7,343	24	2.80	9
1941	10,517.13	9,934	10,433	84	3.05	28
1942	7,905.01	7,429	7,802	103	3.31	31
1943	3,594.43	3,361	3,530	64	3.57	18
1944	3,642.89	3,390	3,560	83	3.82	22
1945	4,851.80	4,492	4,718	134	4.08	33
1946	11,799.16	10,868	11,414	385	4.34	89
1947	17,247.24	15,805	16,599	648	4.60	141
1948	21,992.51	20,049	21,056	937	4.86	193
1949	28,481.63	25,830	27,127	1,355	5.12	265
1950	33,215.35	29,966	31,471	1,744	5.38	324
1951	29,057.74	26,073	27,382	1,676	5.65	297
1952	30,355.87	27,088	28,448	1,908	5.92	322
1953	36,415.59	32,310	33,932	2,484	6.20	401
1954	34,302.85	30,261	31,780	2,523	6.48	389
1955	43,171.85	37,850	39,750	3,422	6.78	505
1956	45,681.02	39,792	41,790	3,891	7.09	549
1957	42,089.43	36,426	38,255	3,834	7.40	518
1958	52,741.53	45,329	47,605	5,137	7.73	665
1959	65,860.91	56,197	59,019	6,842	8.07	848
1960	48,093.08	40,722	42,767	5,326	8.43	632
1961	41,735.64	35,058	36,818	4,918	8.80	559
1962	59,794.37	49,803	52,304	7,490	9.19	815
1963	63,776.51	52,656	55,300	8,477	9.59	884
1964	114,562.52	93,712	98,417	16,146	10.01	1,613
1965	152,258.73	123,330	129,522	22,737	10.45	2,176
1966	141,277.59	113,279	118,967	22,311	10.90	2,047
1967	129,198.66	102,489	107,635	21,564	11.37	1,897
1968	167,587.13	131,449	138,049	29,538	11.86	2,491
1969	158,787.26	123,074	129,254	29,533	12.37	2,387
1970	145,599.24	111,477	117,074	28,525	12.89	2,213
1971	127,261.44	96,187	101,017	26,244	13.43	1,954
1972	80,093.96	59,721	62,720	17,374	13.99	1,242
1973	74,504.63	54,781	57,532	16,973	14.56	1,166
1974	12,710.30	9,209	9,671	3,039	15.15	201
1975	22,997.13	16,407	17,231	5,766	15.76	366
1976	42,115.99	31,751	33,345	8,771	14.83	591
1977	45,241.50	33,560	35,245	9,996	15.46	647
1978	46,892.92	34,204	35,921	10,972	16.11	681
1979	112,987.14	80,989	85,056	27,931	16.76	1,667

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	250,319.16	177,276	186,177	64,142	17.06	3,760
1981	357,244.76	248,357	260,827	96,418	17.72	5,441
1982	285,688.60	194,811	204,593	81,096	18.39	4,410
1983	342,308.69	228,799	240,287	102,022	19.06	5,353
1984	422,189.83	276,450	290,331	131,859	19.73	6,683
1985	433,009.17	277,516	291,450	141,559	20.40	6,939
1986	510,367.60	319,949	336,014	174,354	21.08	8,271
1987	575,678.90	354,676	372,485	203,194	21.45	9,473
1988	655,956.60	394,558	414,369	241,588	22.14	10,912
1989	755,991.20	443,540	465,810	290,181	22.83	12,711
1990	773,768.00	442,441	464,656	309,112	23.53	13,137
1991	698,324.18	388,687	408,203	290,121	24.23	11,974
1992	762,990.42	413,007	433,744	329,246	24.93	13,207
1993	648,179.56	340,748	357,857	290,323	25.64	11,323
1994	750,906.98	382,963	402,192	348,715	26.34	13,239
1995	662,198.69	327,126	343,551	318,648	27.06	11,776
1996	754,862.27	360,673	378,783	376,079	27.78	13,538
1997	722,487.88	333,428	350,170	372,318	28.49	13,068
1998	620,118.06	275,891	289,744	330,374	29.22	11,306
1999	521,014.14	223,098	234,300	286,714	29.94	9,576
2000	1,147,427.08	471,822	495,513	651,914	30.67	21,256
2001	1,030,256.54	405,921	426,303	603,954	31.40	19,234
2002	1,003,359.75	377,966	396,944	606,416	32.13	18,874
2003	1,101,267.61	395,465	415,322	685,946	32.87	20,868
2004	1,071,787.04	365,908	384,280	687,507	33.60	20,462
2005	768,124.22	247,182	259,593	508,531	34.60	14,697
2006	212,455.06	64,523	67,763	144,692	35.35	4,093
2007	2,946,724.86	840,995	883,222	2,063,503	36.09	57,177
2008	1,422,115.10	379,705	398,770	1,023,345	36.83	27,786
2009	1,770,859.13	439,704	461,782	1,309,077	37.58	34,834
2010	1,433,639.38	329,020	345,540	1,088,099	38.33	28,388
2011	1,562,255.60	328,699	345,203	1,217,053	39.09	31,135
2012	1,663,595.21	316,416	332,304	1,331,291	40.09	33,208
2013	1,025,390.46	175,239	184,038	841,352	40.84	20,601
2014	1,230,474.69	186,171	195,519	1,034,956	41.60	24,879
2015	1,326,104.34	174,383	183,139	1,142,965	42.37	26,976
2016	1,384,004.57	154,455	162,210	1,221,795	43.13	28,328
2017	1,957,007.94	178,871	187,852	1,769,156	43.89	40,309
2018	1,445,594.80	102,782	107,943	1,337,652	44.66	29,952

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	1,086,494.27	54,868	57,623	1,028,871	45.43	22,647
2020	790,165.79	23,626	24,812	765,354	45.98	16,645
2021	1,227,496.82	12,152	12,762	1,214,735	46.05	26,379
	42,452,170.64	14,316,342	15,035,037	27,417,134		796,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 1.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1939	24.97	24	25			
1949	67.52	62	68			
1955	391.65	350	392			
1957	448.00	395	448			
1958	645.44	566	645			
1960	327.29	283	327			
1961	857.26	736	857			
1962	6,342.22	5,408	6,342			
1963	10,568.43	8,946	10,568			
1964	15,031.71	12,627	15,032			
1965	18,863.32	15,724	18,841	22	7.49	3
1966	47,970.65	39,666	47,528	443	7.79	57
1967	37,443.12	30,703	36,789	654	8.10	81
1968	49,326.13	40,097	48,045	1,281	8.42	152
1969	45,282.66	36,488	43,720	1,563	8.74	179
1970	49,204.92	39,287	47,074	2,131	9.07	235
1971	41,661.24	32,949	39,480	2,181	9.41	232
1972	24,115.04	18,885	22,628	1,487	9.76	152
1973	21,328.12	16,536	19,814	1,514	10.11	150
1974	2,237.61	1,716	2,056	182	10.48	17
1975	26,434.42	20,061	24,037	2,397	10.85	221
1976	16,413.30	13,418	16,078	335	10.14	33
1977	3,718.96	3,006	3,602	117	10.53	11
1978	6,734.89	5,381	6,448	287	10.93	26
1979	53,031.63	41,842	50,136	2,896	11.34	255
1980	97,951.76	76,677	91,875	6,077	11.49	529
1981	141,147.85	108,966	130,564	10,584	11.94	886
1982	148,812.41	113,202	135,640	13,172	12.40	1,062
1983	135,019.59	101,670	121,822	13,198	12.60	1,047
1984	145,106.14	107,495	128,802	16,304	13.09	1,246
1985	163,386.42	118,994	142,580	20,806	13.58	1,532
1986	187,065.46	134,500	161,160	25,905	13.84	1,872
1987	227,568.78	160,550	192,373	35,196	14.37	2,449
1988	258,557.47	179,723	215,346	43,211	14.66	2,948
1989	236,218.97	160,818	192,694	43,525	15.20	2,863
1990	231,211.83	153,987	184,509	46,703	15.75	2,965
1991	209,061.65	136,726	163,827	45,235	16.09	2,811
1992	213,657.99	136,378	163,410	50,248	16.67	3,014
1993	170,932.31	106,867	128,049	42,883	17.04	2,517
1994	254,564.54	154,928	185,637	68,928	17.63	3,910
1995	226,988.69	134,309	160,931	66,058	18.23	3,624
1996	206,826.24	118,801	142,349	64,477	18.83	3,424
1997	279,773.35	156,421	187,425	92,348	19.25	4,797

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS AND INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1998	216,326.50	117,011	140,204	76,122	19.87	3,831
1999	158,096.60	82,574	98,941	59,156	20.50	2,886
2000	372,785.28	187,623	224,812	147,973	21.14	7,000
2001	297,638.41	144,027	172,575	125,063	21.78	5,742
2002	531,941.07	246,874	295,807	236,134	22.42	10,532
2003	679,470.84	300,326	359,854	319,617	23.25	13,747
2004	899,978.22	379,341	454,531	445,447	23.90	18,638
2005	718,655.04	286,671	343,493	375,162	24.74	15,164
2006	426,018.86	160,907	192,801	233,218	25.40	9,182
2007	855,762.27	303,453	363,601	492,161	26.24	18,756
2008	553,741.20	183,510	219,884	333,857	27.07	12,333
2009	785,525.08	241,863	289,803	495,722	27.91	17,761
2010	623,390.47	177,230	212,359	411,031	28.74	14,302
2011	697,688.43	181,678	217,689	479,999	29.58	16,227
2012	686,572.83	162,306	194,477	492,096	30.42	16,177
2013	507,611.48	107,258	128,518	379,093	31.42	12,065
2014	642,209.57	119,579	143,281	498,929	32.42	15,390
2015	543,478.79	87,881	105,300	438,179	33.27	13,170
2016	545,631.01	74,479	89,241	456,390	34.27	13,317
2017	688,721.73	76,655	91,849	596,873	35.27	16,923
2018	760,761.32	65,502	78,485	682,276	36.27	18,811
2019	949,614.20	57,832	69,295	880,319	37.27	23,620
2020	1,000,581.13	35,721	42,801	957,780	38.27	25,027
2021	838,551.50	9,727	11,655	826,896	39.22	21,084
	18,993,073.78	6,536,196	7,831,229	11,161,845		386,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8						2.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERSCALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1935	19.32	19	19			
1937	728.86	729	729			
1938	152.12	152	152			
1939	44.71	45	45			
1941	314.83	315	315			
1942	577.00	577	577			
1943	3,557.49	3,557	3,557			
1944	853.43	853	853			
1945	427.00	427	427			
1946	51.85	52	52			
1947	522.76	523	523			
1948	1,206.50	1,206	1,206			
1950	1,434.49	1,434	1,434			
1951	2,831.24	2,831	2,831			
1952	3,711.02	3,711	3,711			
1953	3,955.68	3,956	3,956			
1954	11,940.38	11,940	11,940			
1955	19,531.93	19,532	19,532			
1956	20,321.98	20,322	20,322			
1957	22,075.71	22,076	22,076			
1958	21,992.36	21,992	21,992			
1959	19,823.55	19,824	19,824			
1960	22,780.87	22,781	22,781			
1961	26,862.15	26,862	26,862			
1962	11,298.00	11,189	8,135	3,163	0.29	3,163
1963	33,791.38	32,913	23,929	9,862	0.78	9,862
1964	22,237.00	21,303	15,488	6,749	1.26	5,356
1965	27,744.43	26,144	19,008	8,736	1.73	5,050
1966	25,737.76	23,859	17,347	8,391	2.19	3,832
1967	45,299.34	41,313	30,037	15,262	2.64	5,781
1968	48,191.24	43,243	31,440	16,751	3.08	5,439
1969	41,869.89	36,971	26,880	14,990	3.51	4,271
1970	40,577.63	35,275	25,647	14,931	3.92	3,809
1971	94,626.22	80,969	58,868	35,758	4.33	8,258
1972	63,794.11	53,715	39,053	24,741	4.74	5,220
1973	33,348.52	27,635	20,092	13,257	5.14	2,579
1974	21,299.26	17,366	12,626	8,673	5.54	1,566
1975	18,538.49	14,874	10,814	7,724	5.93	1,303
1976	716.53	635	462	255	5.87	43
1977	505.31	442	321	184	6.35	29
1978	9,807.72	8,516	6,192	3,616	6.58	550

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERSCALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1979	33,239.99	28,480	20,706	12,534	7.09	1,768
1980	53,930.44	45,787	33,289	20,641	7.37	2,801
1981	76,366.67	64,201	46,677	29,690	7.66	3,876
1982	100,245.08	83,374	60,617	39,628	7.98	4,966
1983	70,769.14	57,910	42,103	28,666	8.53	3,361
1984	28,894.68	23,353	16,979	11,916	8.88	1,342
1985	40,120.02	31,996	23,263	16,857	9.25	1,822
1986	74,380.75	58,746	42,711	31,670	9.43	3,358
1987	15,054.60	11,709	8,513	6,542	9.83	666
1988	47,546.38	36,382	26,451	21,095	10.25	2,058
1989	65,528.60	49,494	35,984	29,545	10.50	2,814
1990	49,103.31	36,405	26,468	22,635	10.96	2,065
1991	97,707.81	71,327	51,858	45,850	11.25	4,076
1992	78,585.88	56,173	40,840	37,746	11.74	3,215
1993	96,495.57	67,730	49,243	47,253	12.07	3,915
1994	131,707.46	90,641	65,900	65,807	12.42	5,298
1995	110,525.47	74,450	54,129	56,396	12.80	4,406
1996	113,495.51	74,714	54,321	59,175	13.19	4,486
1997	69,414.33	44,744	32,531	36,883	13.46	2,740
1998	81,487.68	51,142	37,183	44,305	13.90	3,187
1999	8,664.34	5,303	3,856	4,808	14.21	338
2000	136,420.14	81,225	59,054	77,366	14.55	5,317
2001	7,515.10	4,342	3,157	4,358	14.92	292
2002	187,651.09	104,934	76,292	111,359	15.31	7,274
2003	380,660.10	206,089	149,836	230,824	15.60	14,796
2004	2,536.62	1,325	963	1,574	15.92	99
2005	53,073.78	26,664	19,386	33,688	16.26	2,072
2006	140,884.62	67,977	49,423	91,462	16.53	5,533
2007	173,246.58	79,919	58,105	115,142	16.83	6,841
2008	217,747.44	95,526	69,452	148,295	17.17	8,637
2009	152,798.24	63,564	46,214	106,584	17.43	6,115
2010	216,954.04	85,198	61,943	155,011	17.65	8,782
2011	174,697.88	64,429	46,843	127,855	17.83	7,171
2012	184,914.77	63,555	46,207	138,708	17.98	7,715
2013	283,013.03	90,055	65,474	217,539	18.04	12,059
2014	150,550.76	43,765	31,819	118,732	18.09	6,563
2015	306,278.68	80,184	58,298	247,981	18.09	13,708
2016	524,091.12	121,222	88,134	435,957	18.00	24,220
2017	501,471.76	99,693	72,482	428,990	17.80	24,101
2018	501,273.37	82,209	59,770	441,503	17.42	25,345

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, 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						
2019	132,935.10	16,776	12,197	120,738	16.74	7,213
2020	320,152.31	26,701	19,413	300,739	15.56	19,328
2021	894,215.52	30,761	22,364	871,852	12.87	67,743
	7,811,445.82	3,262,252	2,422,503	5,388,943		409,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	170	18	0.78	18
1962	7,626.48	7,102	6,570	1,056	2.20	480
1967	445.13	384	355	90	4.36	21
1972	7,910.24	6,338	5,863	2,047	6.36	322
1981	13,548.93	11,061	10,232	3,317	9.09	365
1985	14,556.64	11,292	10,446	4,111	10.53	390
1992	2,228.63	1,541	1,426	803	13.14	61
2010	68,488.09	25,724	23,796	44,692	18.98	2,355
2015	2,847.08	711	658	2,189	19.29	113
	136,698.14	83,195	78,374	58,324		4,125

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.02

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, 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	3,184	2,935	254	0.04	254
1976	6,308.81	6,304	5,811	498	0.04	498
1980	1,144.78	1,110	1,023	122	1.32	92
1983	10,695.21	10,149	9,356	1,339	2.07	647
1984	4,730.23	4,443	4,096	634	2.42	262
1985	27,353.09	25,501	23,508	3,845	2.64	1,456
1986	61,596.14	56,939	52,489	9,107	2.90	3,140
1987	40,005.58	36,625	33,763	6,243	3.18	1,963
1989	3,425.59	3,065	2,825	601	3.82	157
1990	37,952.71	33,626	30,998	6,955	4.04	1,722
1991	31,594.95	27,677	25,514	6,081	4.31	1,411
1992	6,510.50	5,611	5,172	1,338	4.71	284
1993	1,718.09	1,460	1,346	372	5.03	74
1994	4,082.11	3,413	3,146	936	5.37	174
2000	47,842.64	35,040	32,302	15,541	7.82	1,987
2001	142,467.12	101,223	93,312	49,155	8.32	5,908
2003	2,326.24	1,546	1,425	901	9.29	97
2004	119,576.43	76,433	70,460	49,116	9.83	4,997
2005	232,207.90	142,576	131,434	100,774	10.32	9,765
2006	17,269.88	10,117	9,326	7,944	10.90	729
2007	9,937.59	5,544	5,111	4,827	11.42	423
2008	0.11					
2009	5,832.45	2,904	2,677	3,155	12.52	252
2010	123,486.39	57,520	53,025	70,461	13.09	5,383
2011	49,875.40	21,611	19,922	29,953	13.62	2,199
2012	146,646.41	58,556	53,980	92,666	14.17	6,540
2013	609,496.93	221,613	204,294	405,203	14.73	27,509
2014	1,922,472.19	627,303	578,278	1,344,194	15.31	87,798
2015	766,178.04	220,736	203,485	562,693	15.86	35,479
2016	1,037,408.94	258,522	238,318	799,091	16.32	48,964
2017	2,215,733.31	460,873	424,855	1,790,878	16.82	106,473
2018	2,174,130.56	359,601	331,498	1,842,633	17.24	106,881
2019	764,664.98	92,601	85,364	679,301	17.54	38,729
2020	803,659.29	59,792	55,119	748,540	17.63	42,458
	11,443,998.08	3,045,696	2,808,645	8,635,353		544,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9						4.76

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, 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	1,394,236	1,412,996	529,108	2.91	181,824
2015	112,834.83	72,914	73,895	38,940	3.51	11,094
2016	33,669.32	18,929	19,184	14,485	4.22	3,432
2017	34,335.00	16,045	16,261	18,074	5.03	3,593
2018	78,429.10	28,642	29,027	49,402	5.94	8,317
	2,201,371.95	1,530,766	1,551,363	650,009		208,260
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 NOVEMBER 30, 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	1,047	1,171			
1958	192.08	168	192			
1959	2,129.94	1,850	2,130			
1971	17,971.09	13,953	17,971			
1983	7,872.27	5,746	7,872			
1984	3,449.87	2,478	3,450			
1987	6,786.87	4,625	6,787			
1988	9,428.54	6,301	9,429			
1990	820.22	526	819			
	49,821.42	36,694	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, 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						
2001	168,329.10	168,329	168,329			
2002	94,356.55	91,604	94,357			
2003	96,741.60	89,083	96,742			
2004	31,580.89	27,502	31,581			
2005	522.52	429	504	19	3.58	5
2007	4,181.56	3,014	3,541	641	5.58	115
2010	7,734.00	4,415	5,187	2,547	8.58	297
2011	12,031.56	6,266	7,362	4,670	9.58	487
2012	1,550.11	730	858	692	10.58	65
2014	565,919.21	209,860	246,553	319,366	12.58	25,387
2015	1,175,148.72	377,023	442,944	732,205	13.58	53,918
2016	113,113.73	30,635	35,991	77,123	14.58	5,290
2017	14,623.69	3,229	3,794	10,830	15.58	695
	2,285,833.24	1,012,119	1,137,743	1,148,090		86,259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3						3.77

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, 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	16,963	17,579	6,848	4.58	1,495
2015	66,876.67	28,609	29,649	37,228	8.58	4,339
	91,303.67	45,572	47,228	44,076		5,834
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.39

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, 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						
2016	747,863.29	747,863	747,863			
2017	1,577,540.60	1,393,489	1,267,078	310,463	0.58	310,463
2018	173,736.13	118,719	107,950	65,786	1.58	41,637
2019	10,859.79	5,249	4,773	6,087	2.58	2,359
2020	182,531.31	51,717	47,025	135,506	3.58	37,851
	2,692,531.12	2,317,037	2,174,689	517,842		392,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.3						14.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	2,626	3,781			
2012	14,849.79	9,322	14,226	624	5.58	112
2013	2,789.00	1,565	2,388	401	6.58	61
2015	4,197.10	1,795	2,740	1,457	8.58	170
	25,616.89	15,308	23,135	2,482		343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 1.34						

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, 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						
1996	543,798.06	543,798	543,798			
1997	1,139,439.92	1,112,857	1,139,440			
1998	383,704.26	359,404	371,449	12,255	1.58	7,756
1999	191,341.50	171,570	177,320	14,022	2.58	5,435
2000	296,716.81	254,188	262,707	34,010	3.58	9,500
2001	186,888.81	152,626	157,741	29,148	4.58	6,364
2002	303,527.92	235,741	243,641	59,887	5.58	10,732
2003	291,419.99	214,680	221,875	69,545	6.58	10,569
2004	366,999.55	255,678	264,247	102,753	7.58	13,556
2005	79,725.36	52,353	54,108	25,617	8.58	2,986
2006	167,413.05	103,239	106,699	60,714	9.58	6,338
2007	835,832.86	482,000	498,153	337,680	10.58	31,917
2008	1,181,797.10	634,235	655,490	526,307	11.58	45,450
2009	278,442.30	138,294	142,929	135,513	12.58	10,772
2010	777,173.73	354,912	366,806	410,368	13.58	30,219
2011	595,579.35	248,160	256,477	339,102	14.58	23,258
2012	870,830.41	328,016	339,009	531,821	15.58	34,135
2013	784,168.63	264,006	272,854	511,315	16.58	30,839
2014	894,641.85	265,413	274,308	620,334	17.58	35,286
2015	1,788,936.70	459,166	474,554	1,314,383	18.58	70,742
2016	971,312.23	210,454	217,507	753,805	19.58	38,499
2017	1,449,495.87	256,082	264,664	1,184,832	20.58	57,572
2018	1,163,102.32	158,961	164,288	998,814	21.58	46,284
2019	932,956.06	90,189	93,211	839,745	22.58	37,190
2020	688,971.65	39,044	40,352	648,620	23.58	27,507
2021	1,218,571.87	22,336	23,085	1,195,487	24.54	48,716
	18,382,788.16	7,407,402	7,626,712	10,756,076		641,622
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8						3.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	1,086	1,005	113	0.58	113
2011	19,084.33	9,940	9,202	9,882	9.58	1,032
2015	245,836.91	78,872	73,014	172,823	13.58	12,726
	266,039.42	89,898	83,221	182,818		13,871
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.21						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	14,283	14,666			
1991	70,212.28	67,909	70,212			
1992	7,619.70	7,307	7,620			
1993	2,619.06	2,493	2,619			
1994	45,419.28	42,962	45,419			
1995	9,638.80	9,014	9,639			
1997	945.49	868	933	12	2.18	6
1999	89,292.15	80,265	86,293	2,999	2.52	1,190
2000	424,416.34	376,288	404,547	19,869	2.74	7,251
2001	23,340.60	20,395	21,927	1,414	2.95	479
2002	21,599.55	18,580	19,975	1,625	3.16	514
2003	209,492.31	177,482	190,810	18,682	3.32	5,627
2011	25,036.41	17,318	18,619	6,417	4.64	1,383
2014	4,400.00	2,548	2,739	1,661	5.39	308
	948,698.04	837,712	896,018	52,680		16,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 1.77						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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	8,255.87	7,677	8,256			
1996	93,122.46	85,440	93,122			
1997	25,699.20	23,343	25,699			
1998	5,032.94	4,514	5,033			
1999	78,925.28	69,707	78,925			
2000	202,308.81	175,483	201,643	666	3.27	204
2001	101,603.96	86,292	99,156	2,448	3.62	676
2002	94,253.56	78,146	89,796	4,458	4.00	1,114
2015	51,056.06	18,508	21,267	29,789	11.28	2,641
2021	1,016,966.92	31,628	36,343	980,624	14.27	68,719
	1,677,225.06	580,738	659,240	1,017,985		73,354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 4.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
2006	8,228.13	8,228	8,228			
2007	136.82	131	137			
2008	2,264.03	2,025	2,188	76	1.58	48
2009	11,311.50	9,363	10,117	1,194	2.58	463
2010	25,988.40	19,780	21,373	4,615	3.58	1,289
2011	6,122.60	4,252	4,594	1,529	4.58	334
2012	129,294.07	81,168	87,706	41,588	5.58	7,453
2013	14,421.00	8,092	8,744	5,677	6.58	863
2014	98,828.36	48,865	52,801	46,027	7.58	6,072
2015	400,910.38	171,501	185,316	215,594	8.58	25,128
2016	234,767.97	84,777	91,606	143,162	9.58	14,944
2017	8,370.44	2,465	2,663	5,707	10.58	539
2018	12,626.00	2,876	3,108	9,518	11.58	822
	953,269.70	443,523	478,581	474,689		57,955
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 6.08						

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
2016 TRANSACTION YEAR				
303.00	740,840.66			
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			
383.00	17,403.11			
385.00	85,292.41	64,142.79		64,142.79-
387.40	36,279.86	1,807.70		1,807.70-
391.10	260,945.93			
391.12	1,898,783.69			
393.00	2,299.92			
394.00	161,691.96	2,431.14		2,431.14-
395.00	13,945.83			
396.00	218,570.62		52,454.60	52,454.60
397.10	168,830.82			
397.50	14,631.27			
398.00	47,919.70			
	20,869,682.50	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				
303.00	2,263,869.67			
353.00	5,745.26			
355.00	18,533.09			
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			
383.00	12,648.88			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
391.10	475,324.47			
392.00	42,274.76			
393.00	939.35			
394.00	186,713.88	1,648.52		1,648.52-
395.00	8,811.95			
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
398.00	9,171.96			
	24,633,537.81	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				
302.10	272.50			
303.00	1,796,364.46			
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-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,870.56	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				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
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			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	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				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.00	73,657.08			
391.10	22,489.92			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
398.00	17,913.22			
	28,323,570.56	5,455,990.00		5,455,990.00-
TOTAL	137,222,843.56	24,158,780.00	512,306.33	23,646,473.67-



2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2022

Prepared by:



Excellence Delivered **As Promised**

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2022

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



*Excellence Delivered **As Promised***

March 25, 2021

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, 2022. The results of our study as of November 30, 2021 are presented in our report titled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2021". 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, 2022.

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

068131.000

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-9 summarize the results of the depreciation study as of December 31, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2022, 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, 2022. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2022. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

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 2017 through 2021, beginning on pages III-2 through III-6.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022**

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351.2	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,250,036.96	2,603,950	646,087	259,722	7.99	2.5
WELLS								
352.01	CONSTRUCTION	SQUARE *	738,941.36	738,926	15	6	0.00	2.5
352.02	EQUIPMENT	50-S2.5 *	168,031.87	168,032	0	0	-	-
	TOTAL ACCOUNT 352		906,973.23	906,958	15	6		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,211	134	54	0.01	2.5
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	859,397	88,780	35,852	3.78	2.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,807,881.80	5,072,856	735,026	295,638	5.09	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	3,946,890.70	892,472	3,054,419	66,145	1.68	46.2
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,829,962	1,403,209	34,846	1.08	40.3
	TOTAL ACCOUNT 374		7,180,062.12	2,722,434	4,457,628	100,991	1.41	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	6,435,286.05	1,544,869	4,890,417	142,760	2.22	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,129	10,099	500	0.58	20.2
375.7	OTHER DISTRIBUTION SYSTEMS	90-R1.5 *	29,634,017.66	3,908,698	25,725,319	853,430	2.88	30.1
	DISTRIBUTION SYSTEM STRUCTURES	35-R2	3,133,253.41	785,235	2,348,018	104,091	3.32	22.6
	OTHER BUILDINGS		32,767,271.07	4,693,933	28,073,337	957,521	2.92	29.3
	TOTAL ACCOUNT 375.70		16,515.17	8,647	7,868	355	2.15	22.2
375.8	COMMUNICATION	45-R3						
	TOTAL ACCOUNT 375		39,305,300.16	6,323,578	32,981,721	1,101,136	2.80	
MAINS								
376	CAST IRON	71-R1 *	96,846.26	76,333	20,513	7,139	7.37	2.9
	BARE STEEL	71-R1 *	38,527,425.95	27,412,916	11,114,510	1,475,713	3.83	7.5
	OTHER	71-R1	2,400,347,454.48	289,023,479	2,111,323,975	52,013,784	2.17	40.6
	TOTAL ACCOUNT 376		2,438,971,726.69	316,512,728	2,122,458,998	53,496,636	2.19	

COLUMBIA GAS OF PENNSYLVANIA, INC.

**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022**

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-O1	134,191,532.03	25,121,218	109,070,314	4,784,514	3.57	22.8
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	135,966.90	80,501	55,466	6,350	4.67	8.7
380	SERVICES	50-R0.5	237,545.10	181,111	56,434	8,572	3.61	6.6
	BARE STEEL	50-R0.5	790,211,673.64	151,081,036	639,130,638	24,320,101	3.08	26.3
	OTHER							
	TOTAL ACCOUNT 380		790,449,218.74	151,262,147	639,187,072	24,328,673	3.08	
381	METERS	44-S1	42,969,485.12	18,744,299	24,225,186	1,014,435	2.36	23.9
381.1	METERS - AMR	15-S2.5	25,088,513.31	18,559,238	6,529,275	1,263,887	5.04	5.2
382	METER INSTALLATIONS	55-R3	44,125,105.82	15,717,025	28,408,081	828,665	1.88	34.3
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	20,000,026.91	8,144,134	11,855,893	413,230	2.07	28.7
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	8,980,037.20	2,828,185	6,151,852	447,861	4.99	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	82,846	53,852	3,812	2.79	14.1
387.4	COMMUNICATION EQUIPMENT	25-R2	11,443,998.08	3,400,839	8,043,159	520,824	4.55	15.4
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,776,967	424,405	164,118	7.46	2.6
	TOTAL ACCOUNT 387		13,782,068.17	5,260,652	8,521,416	688,754	5.00	
	TOTAL DISTRIBUTION PLANT		3,565,179,043.17	571,276,139	2,993,902,902	88,475,132	2.48	
	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	2,023,147.59	961,656	1,061,492	86,805	4.29	12.2
391.11	EQUIPMENT	15-SQ	91,303.67	53,548	37,756	5,827	6.38	6.5
391.12	INFORMATION SYSTEMS	5-SQ	367,127.23	151,198	215,929	136,731	37.24	1.6
	TOTAL ACCOUNT 391		2,481,578.49	1,166,402	1,315,177	229,363	9.24	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	20,483	5,134	983	3.84	5.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	17,712,799.00	5,212,486	12,500,313	715,597	4.04	17.5
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	97,116	167,805	13,754	5.19	12.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	886,544	62,154	21,631	2.28	2.9

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	2,921,116.97	619,299	2,301,818	171,822	5.88	13.4
398	MISCELLANEOUS EQUIPMENT	15-SQ	944,904.75	532,483	412,422	57,834	6.12	7.1
	TOTAL GENERAL PLANT		25,349,456.80	8,584,634	16,764,823	1,210,984	4.78	
	SUBTOTAL DEPRECIABLE PLANT		3,596,336,381.77	584,933,629	3,011,402,751	89,981,754	2.50	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		41,466,796.20	19,407,265	22,059,531	8,028,425	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,794,964.74	4,841,549	16,953,416	4,444,857	**	
362.1	ENVIRONMENTAL REMEDIATION			(84,044)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,293,265.77	4,853,084	1,440,182	2,355,592	**	
	SUBTOTAL AMORTIZABLE PLANT		69,555,026.71	29,017,854	40,453,129	14,828,874		
	NONDEPRECIABLE PLANT							
	TOTAL GAS PLANT		3,533,240.78	234,772	3,051,855,880	104,810,628		

* 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, 2022, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2021

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2021 (2)	DEPRECIATION ACCURUALS (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)
DEPRECIABLE PLANT										
350.20	1,931								1,931	99.94
351.20	2,315,172	284,134	4,644						2,603,950	80.12
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	388,857	169							389,211	99.97
354.00	820,261	39,136	185						859,397	90.64
355.00	104,477								104,477	100.00
374.40	845,600	68,776	10,424	29,933		2,395			892,472	22.61
374.50	1,792,134	37,828							1,829,962	56.60
375.34	1,444,261	146,591	34,325	58,619		21,689			1,544,869	24.01
375.60	75,446	570	113						76,129	88.29
375.70	3,781,479	1,037,638	1	125,185					4,693,933	14.33
375.80	8,259	388							8,647	52.36
376.00	292,365,131	54,855,512	1,656,633	29,692,246		2,672,302			316,512,728	12.98
378.00	20,581,541	5,356,853	282,662	872,887		226,951			25,121,218	18.72
379.10	54,214	9,751	16,536						80,501	59.21
380.00	138,407,550	24,124,667	3,415,516	11,041,794	20,735	3,643,792			151,262,147	19.14
381.00	17,845,972	1,092,727	(26,638)	188,497					18,744,299	43.62
381.10	17,041,116	1,518,122							18,559,238	73.98
382.00	15,035,037	879,110	2	197,124					15,717,025	35.62
383.00	7,831,229	429,522	668	117,285					8,144,134	40.72
385.00	2,422,503	471,951	120,314	137,193		49,390			2,828,185	31.49
387.00	78,374	4,472							82,846	60.61
387.40	2,808,645	590,129	2,065						3,400,839	29.72
387.50	1,551,363	225,604							1,776,967	80.72
390.10	49,821								49,821	100.00
391.10	1,137,743	86,599		262,686					961,656	47.53
391.11	47,228	6,320							53,548	58.65
391.12	2,174,689	301,913		2,325,404					151,198	41.18
392.00	23,135	372	(3,024)						20,483	79.96
394.00	7,626,712	631,448	(959)	3,045,417				(702)	5,212,486	29.43
394.12	0		702					702	0	0.00
395.00	83,221	15,013		1,118					97,116	36.66
396.00	896,018	18,191	(27,665)						886,544	93.45
397.50	659,240	105,145	55	145,141					619,299	21.20
398.00	478,581	62,267		8,365					532,483	56.35
SUBTOTAL DEPRECIABLE PLANT	541,890,830	92,400,918	5,486,559	48,248,894	20,735	6,616,519	0	0	584,933,629	
AMORTIZABLE PLANT										
303.00	17,029,312	7,255,297		4,877,344					19,407,265	46.80
303.60	1,291,101	3,550,448							4,841,549	22.21
362.10	(151,290)		67,246						(84,044)	
375.71	2,501,391	2,471,968		120,275					4,853,084	77.12
SUBTOTAL AMORTIZABLE PLANT	20,670,514	13,277,713	67,246	4,997,619	0	0	0	0	29,017,854	
NONDEPRECIABLE PLANT	234,731		41						234,772	
TOTAL GAS PLANT	562,796,075	105,678,631	5,553,846	53,246,513	20,735	6,616,519	0	0	614,186,255	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2022

DEPRECIABLE GROUP (1)		ORIGINAL COST AS OF NOVEMBER 30, 2021 (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)*
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.2	RIGHTS OF WAY	1,932	1,932	-	0
351.2	COMPRESSOR STATION STRUCTURES	3,250,037	3,250,037	8.07	284,134
	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	0.04	169
354	COMPRESSOR STATION EQUIPMENT	948,177	948,177	3.81	39,136
355	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,807,882	5,807,882		323,439
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.4	LAND RIGHTS	3,691,925	3,946,891	1.67	68,776
374.5	RIGHTS OF WAY	3,233,171	3,233,171	1.08	37,828
	TOTAL ACCOUNT 374	6,925,097	7,180,062		106,604
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	5,935,979	6,435,286	2.20	146,591
375.6	INDUSTRIAL MEASURING AND REGULATING	86,228	86,228	0.61	570
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	24,400,947	29,634,018	2.95	
	OTHER BUILDINGS	2,795,494	3,133,253	3.28	
	TOTAL ACCOUNT 375.70	27,196,441	32,767,271		1,037,638
375.8	COMMUNICATION	16,515	16,515	2.17	388
	TOTAL ACCOUNT 375	33,235,163	39,305,300		1,185,187
376	MAINS				
	CAST IRON	101,613	96,846	6.29	
	BARE STEEL	51,888,937	38,527,426	3.89	
	OTHER	2,129,053,931	2,400,347,454	2.17	
	TOTAL ACCOUNT 376	2,181,044,480	2,438,971,727		54,855,512
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	126,103,757	134,191,532	3.81	5,356,853
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	135,967	135,967	6.62	9,751
380	SERVICES				
	BARE STEEL	568,799	237,545	3.41	
	OTHER	694,553,782	790,211,674	3.03	
	TOTAL ACCOUNT 380	695,122,581	790,449,219		24,124,667
381	METERS	41,638,536	42,969,485	2.39	1,092,727
381.1	METERS - AMR	24,820,376	25,088,513	5.62	1,518,122
382	METER INSTALLATIONS	42,452,171	44,125,106	1.88	879,110
383	HOUSE REGULATORS AND INSTALLATIONS	18,993,074	20,000,027	2.04	429,522
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	7,811,446	8,980,037	5.24	471,951
	OTHER EQUIPMENT				
387	GENERAL	136,698	136,698	3.02	4,472
387.4	COMMUNICATION EQUIPMENT	11,443,998	11,443,998	4.76	590,129
387.5	GPS EQUIPMENT	2,201,372	2,201,372	9.46	225,604
	TOTAL ACCOUNT 387	13,782,068	13,782,068		820,205
	TOTAL DISTRIBUTION PLANT	3,192,064,715	3,565,179,043		90,850,211

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2022

DEPRECIABLE GROUP (1)		ORIGINAL COST AS OF NOVEMBER 30, 2021 (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)*
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,285,833	2,023,148	3.77	86,599
391.11	EQUIPMENT	91,304	91,304	6.39	6,320
391.12	INFORMATION SYSTEMS	2,692,531	367,127	14.57	301,913
	TOTAL ACCOUNT 391	5,069,668	2,481,578		394,832
392	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	1.34	372
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	18,382,788	17,712,799	3.49	631,448
394.12	CNG FACILITIES	0	0	-	0
	TOTAL ACCOUNT 394	18,382,788	17,712,799		631,448
395	LABORATORY EQUIPMENT	266,039	264,921	5.21	15,013
396	POWER OPERATED EQUIPMENT	948,698	948,698	1.77	18,191
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	1,677,225	2,921,117	4.37	105,145
398	MISCELLANEOUS EQUIPMENT	953,270	944,905	6.08	62,267
	TOTAL GENERAL PLANT	27,373,127	25,349,457		1,227,268
	SUBTOTAL DEPRECIABLE PLANT	3,225,245,724	3,596,336,382		92,400,918
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	32,302,003	41,466,796	**	7,255,297
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	9,051,102	21,794,965	**	3,550,448
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,607,226	6,293,266	**	2,471,968
	SUBTOTAL AMORTIZABLE PLANT	46,960,331	69,555,027		13,277,713
	NONDEPRECIABLE PLANT	3,533,241	3,533,241		0
	TOTAL GAS PLANT	3,275,739,295	3,669,424,649		105,678,631

* 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)	2017		2018		2019		2020		2021		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20			21,434.00								(21,434.00)	(4,287)
353.00			633.71		220.40						(854.11)	(171)
362.10	56,417.81		101,148.90		84,433.04		66,230.55				(308,230.30)	(61,646)
374.40	38,240.05		3,646.96		4,027.90		181.75		2,177.00		(48,273.66)	(9,655)
375.34	36,137.31		35,116.51		13,446.58		53,446.96		19,718.00		(157,865.36)	(31,573)
375.60					518.68						(518.68)	(104)
375.70							6.91				(6.91)	(1)
376.00	1,258,205.78	1,297.00	1,441,406.34		1,562,758.41		908,940.08		2,588,381.00		(7,758,394.61)	(1,551,679)
378.00	247,333.58		370,922.18		197,320.30		137,617.14		375,421.00		(1,328,614.20)	(265,723)
379.10			76,321.00								(76,321.00)	(15,264)
380.00	2,142,798.48		3,052,049.09		3,345,786.25		4,200,676.28		3,036,728.00		(15,778,038.10)	(3,155,608)
381.00	4,899.87				675.26						107,808.61	21,562
382.00			10.01								(10.01)	(2)
383.00							925.21		2,339.00		(3,264.21)	(653)
385.00	113,814.22		124,888.37		187,266.09		82,945.35		44,900.00		(553,814.03)	(110,763)
387.40	459.97		5,150.01		2,001.41		1,780.14				(9,391.53)	(1,878)
392.00				13,348.29		606.50					13,954.79	2,791
394.00	1,648.52			6,262.88							4,614.36	923
394.12											(3,239.63)	(648)
396.00				123,650.81			3,239.63				123,650.81	24,730
397.50	257.12										(257.12)	(51)
TOTAL	3,900,212.71	35,805.89	5,232,727.08	204,218.83	5,398,454.32	606.50	5,455,990.00	0.00	6,069,664.00	17,918.00	(25,798,498.89)	(5,159,700)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
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	4,200	4,200				0.0
1914	6,522	6,522				0.0
1915	9,299	9,299				0.0
1916	2,180	2,180				0.0
1917	3,109	3,109				0.0
1918	1,620	1,621		1-	1-	0.0
1919	1,155	1,155			1-	0.0
1920	1,378	1,375		3	2	0.0
1921	2,960	2,949		11	13	0.0
1922	6,338	6,301		37	50	0.0
1923	7,274	7,220		54	104	0.0
1924	4,091	4,054		37	141	0.0
1925	10,611	10,483		128	269	0.0
1926	6,474	6,409		65	334	0.0
1927	7,530	7,459		71	405	0.0
1928	9,793	9,649		144	549	0.0

YEAR	ORIGINAL	ACCRUED	DEPRECIATED	ORIGINAL	
INST	COST	DEPRECIATION	AMOUNT	CUMULATIVE	PCT OF
(1)	(2)	(3)	(2) - (3)	AMOUNT	COL 4
			(4)	(5)	TOTAL
					(6)
1929	18,169	17,455	714	1,263	0.0
1930	8,327	7,777	550	1,813	0.0
1931	9,269	8,313	956	2,769	0.0
1932	3,947	3,670	277	3,046	0.0
1933	6,393	5,810	583	3,629	0.0
1934	7,127	6,778	349	3,978	0.0
1935	1,266	1,214	52	4,030	0.0
1936	7,328	6,845	483	4,513	0.0
1937	8,220	8,005	215	4,728	0.0
1938	15,589	14,942	647	5,375	0.0
1939	84,559	68,907	15,652	21,027	0.0
1940	24,572	22,941	1,631	22,658	0.0
1941	19,851	18,839	1,012	23,670	0.0
1942	19,225	18,419	806	24,476	0.0
1943	11,123	10,469	654	25,130	0.0
1944	10,841	10,144	697	25,827	0.0
1945	8,468	7,808	660	26,487	0.0
1946	17,331	16,411	920	27,407	0.0
1947	22,273	20,939	1,334	28,741	0.0
1948	52,459	47,720	4,739	33,480	0.0
1949	59,566	55,192	4,374	37,854	0.0
1950	102,325	93,451	8,874	46,728	0.0
1951	144,232	126,472	17,760	64,488	0.0
1952	314,426	234,671	79,755	144,243	0.0
1953	363,450	281,771	81,679	225,922	0.0
1954	768,698	577,540	191,158	417,080	0.0
1955	2,247,842	1,625,376	622,466	1,039,546	0.0
1956	1,661,105	1,188,668	472,437	1,511,983	0.1
1957	2,286,927	1,649,974	636,953	2,148,936	0.1
1958	2,896,178	2,087,865	808,313	2,957,249	0.1
1959	2,576,087	1,836,283	739,804	3,697,053	0.1
1960	2,767,223	1,971,760	795,463	4,492,516	0.1
1961	3,119,625	2,204,137	915,488	5,408,004	0.2
1962	3,031,947	2,127,282	904,665	6,312,669	0.2
1963	3,780,863	2,628,279	1,152,584	7,465,253	0.2
1964	4,016,974	2,798,309	1,218,665	8,683,918	0.3
1965	3,365,984	2,338,178	1,027,806	9,711,724	0.3
1966	4,544,096	3,134,985	1,409,111	11,120,835	0.4
1967	4,554,841	3,119,374	1,435,467	12,556,302	0.4
1968	4,118,350	2,729,584	1,388,766	13,945,068	0.5
1969	3,530,943	2,243,317	1,287,626	15,232,694	0.5
1970	3,793,530	2,771,135	1,022,395	16,255,089	0.5
1971	5,334,945	3,476,372	1,858,573	18,113,662	0.6
1972	3,153,566	1,903,469	1,250,097	19,363,759	0.6
1973	3,482,375	1,717,687	1,764,688	21,128,447	0.7
1974	3,032,787	1,279,956	1,752,831	22,881,278	0.8

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3) (4)		
1975	3,054,845	1,290,564	1,764,281	24,645,559	0.8	
1976	2,869,182	1,514,035	1,355,147	26,000,706	0.9	
1977	6,345,829	3,331,035	3,014,794	29,015,500	1.0	
1978	6,311,531	3,241,650	3,069,881	32,085,381	1.1	
1979	7,901,797	4,074,244	3,827,553	35,912,934	1.2	
1980	10,548,684	5,442,249	5,106,435	41,019,369	1.4	
1981	12,025,763	6,165,564	5,860,199	46,879,568	1.6	
1982	11,194,147	5,562,229	5,631,918	52,511,486	1.7	
1983	9,704,059	4,763,902	4,940,157	57,451,643	1.9	
1984	11,171,562	5,411,168	5,760,394	63,212,037	2.1	
1985	11,473,624	5,594,846	5,878,778	69,090,815	2.3	
1986	12,801,093	6,134,314	6,666,779	75,757,594	2.5	
1987	13,643,222	6,538,593	7,104,629	82,862,223	2.8	
1988	15,809,023	7,354,050	8,454,973	91,317,196	3.0	
1989	14,870,037	6,855,088	8,014,949	99,332,145	3.3	
1990	13,223,624	6,062,840	7,160,784	106,492,929	3.5	
1991	13,056,325	5,873,748	7,182,577	113,675,506	3.8	
1992	14,756,381	6,441,455	8,314,926	121,990,432	4.1	
1993	15,566,140	6,608,285	8,957,855	130,948,287	4.3	
1994	18,659,360	7,599,292	11,060,068	142,008,355	4.7	
1995	17,681,568	6,935,945	10,745,623	152,753,978	5.1	
1996	19,316,000	7,807,246	11,508,754	164,262,732	5.5	
1997	20,560,750	7,612,136	12,948,614	177,211,346	5.9	
1998	19,550,278	7,306,138	12,244,140	189,455,486	6.3	
1999	18,599,200	6,844,603	11,754,597	201,210,083	6.7	
2000	20,062,277	7,647,919	12,414,358	213,624,441	7.1	
2001	20,480,631	7,126,376	13,354,255	226,978,696	7.5	
2002	16,618,156	5,744,118	10,874,038	237,852,734	7.9	
2003	20,599,117	7,009,602	13,589,515	251,442,249	8.3	
2004	28,693,947	8,935,265	19,758,682	271,200,931	9.0	
2005	33,938,873	9,524,114	24,414,759	295,615,690	9.8	
2006	22,537,608	6,277,407	16,260,201	311,875,891	10.4	
2007	54,730,506	14,041,406	40,689,100	352,564,991	11.7	
2008	77,165,029	18,811,790	58,353,239	410,918,230	13.6	
2009	52,590,561	12,248,604	40,341,957	451,260,187	15.0	
2010	67,205,839	14,923,709	52,282,130	503,542,317	16.7	
2011	122,748,460	30,337,691	92,410,769	595,953,086	19.8	
2012	132,783,553	28,902,153	103,881,400	699,834,486	23.2	
2013	162,432,804	27,911,266	134,521,538	834,356,024	27.7	
2014	180,495,575	30,699,658	149,795,917	984,151,941	32.7	
2015	183,780,312	27,431,236	156,349,076	1,140,501,017	37.9	
2016	216,408,960	26,768,253	189,640,707	1,330,141,724	44.2	
2017	257,634,038	28,986,449	228,647,589	1,558,789,313	51.8	
2018	228,780,990	22,367,323	206,413,667	1,765,202,980	58.6	
2019	323,757,480	24,980,628	298,776,852	2,063,979,832	68.5	

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	- (3) (4)		
2020	264,693,875	15,605,312	249,088,563		2,313,068,395	76.8
2021	369,334,072	14,153,351	355,180,721		2,668,249,116	88.6
2022	348,531,701	5,378,063	343,153,638		3,011,402,754	100.0
SUBTOTAL	3,596,336,382	584,933,629	3,011,402,751			
AMORTIZABLE PLANT	69,555,027	29,017,854	40,537,173			
NONDEPRECIABLE PLANT	3,533,241	234,772	3,298,469			
TOTAL	3,669,424,650	614,186,255	3,055,238,393			

UTILITY PLANT IN SERVICE

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1972	1,896.43	1,807	1,895	1	2.50
1973	35.65	34	36		
	1,932.08	1,841	1,931	1	

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

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1970	124,246.77	118,212	114,912	9,335	2.44	3,826
1971	44,955.88	42,732	41,539	3,417	2.45	1,395
1972	14,771.99	14,030	13,638	1,134	2.45	463
1973	1,046.90	994	966	81	2.45	33
1996	107,318.16	98,110	95,371	11,947	2.49	4,798
1997	932.86	849	825	108	2.51	43
1998	7,804.72	7,094	6,896	909	2.45	371
2001	87,639.68	78,578	76,384	11,256	2.48	4,539
2003	212,167.85	188,235	182,980	29,188	2.48	11,769
2004	195,419.81	172,087	167,283	28,137	2.51	11,210
2008	670,893.34	572,943	556,949	113,944	2.48	45,945
2009	11,299.51	9,535	9,269	2,031	2.50	812
2012	59,116.96	47,796	46,462	12,655	2.49	5,082
2013	744,499.18	589,867	573,400	171,099	2.49	68,714
2014	847,869.30	655,827	637,518	210,351	2.49	84,478
2015	51,937.15	38,994	37,905	14,032	2.49	5,635
2016	9,550.22	6,903	6,710	2,840	2.49	1,141
2018	29,388.01	18,911	18,383	11,005	2.49	4,420
2019	29,178.67	17,035	16,560	12,619	2.50	5,048
	3,250,036.96	2,678,732	2,603,950	646,087		259,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 7.99

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1970	326,259.85	311,431	326,260			
1971	246,359.45	234,953	246,359			
1972	166,322.06	158,477	166,307	15	2.50	6
	738,941.36	704,861	738,926	15		6

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 0.00

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

1970	62,707.48	59,593	62,707
1971	60,755.98	57,714	60,756
1972	42,286.87	40,142	42,287
1978	2,281.54	2,162	2,282
	168,031.87	159,611	168,032

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

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1970	206,940.78	197,535	206,932	9	2.50	4
	206,940.78	197,535	206,932	9		4

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 0.00

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1971	260,327.01	246,566	260,327			
1972	56,823.89	53,778	56,824			
1973	54,831.76	51,864	54,832			
1984	13,885.22	13,044	13,802	83	2.48	33
1989	3,477.25	3,238	3,426	51	2.47	21
	389,345.13	368,490	389,211	134		54

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 0.01

INTERIM SURVIVOR CURVE.. IOWA 55-R2.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1950	5,342.87	5,127	5,283	60	2.19	27
1952	23,888.55	22,905	23,601	288	2.22	130
1957	363.93	348	359	5	2.27	2
1967	1,175.28	1,119	1,153	22	2.37	9
1969	2,168.00	2,061	2,124	44	2.38	18
1970	490,705.66	466,195	480,354	10,352	2.39	4,331
1971	21,258.89	20,185	20,798	461	2.39	193
1972	4,125.93	3,914	4,033	93	2.40	39
1979	1,860.35	1,764	1,818	42	2.37	18
1987	19,667.77	18,362	18,920	748	2.52	297
1991	11,137.86	10,315	10,628	510	2.51	203
1993	1,506.99	1,392	1,434	73	2.45	30
2013	280,679.09	222,382	229,136	51,543	2.49	20,700
2017	84,295.53	57,995	59,756	24,540	2.49	9,855
	948,176.70	834,064	859,397	88,780		35,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 3.78

INTERIM SURVIVOR CURVE.. IOWA 37-R1.5
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1970	56,228.75	52,887	56,229
1975	2,685.09	2,516	2,685
1981	13,738.52	12,999	13,739
1986	29,489.73	27,661	29,490
1987	2,334.83	2,188	2,334
	104,476.92	98,251	104,477

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

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. 0

1957	2,673.05	1,951	1,845	828	18.92	44
1961	708.24	495	468	240	21.07	11
1962	278.71	193	182	97	21.64	4
1963	4,954.88	3,382	3,198	1,757	22.22	79
1964	3,239.68	2,184	2,065	1,175	22.81	52
1965	1,008.37	671	634	374	23.41	16
1966	2,110.38	1,386	1,310	800	24.02	33
1967	10,225.01	6,626	6,265	3,960	24.64	161
1968	1,798.10	1,149	1,086	712	25.27	28
1969	11,070.93	6,973	6,593	4,478	25.91	173
1970	7,350.77	4,562	4,313	3,038	26.56	114
1971	18,993.20	11,608	10,976	8,017	27.22	295
1972	10,755.26	6,472	6,119	4,636	27.88	166
1973	5,092.73	3,015	2,851	2,242	28.56	79
1974	15,575.58	9,070	8,576	7,000	29.24	239
1975	23,702.79	13,565	12,826	10,877	29.94	363
1976	22,935.52	14,504	13,714	9,222	27.03	341
1977	51,568.81	32,148	30,396	21,173	27.49	770
1978	20,124.19	12,268	11,600	8,524	28.50	299
1979	34,843.98	20,917	19,777	15,067	28.96	520
1980	21,978.39	12,985	12,278	9,700	29.44	329
1981	38,351.82	22,282	21,068	17,284	29.93	577
1982	60,262.78	34,169	32,307	27,956	30.93	904
1983	38,793.25	21,608	20,431	18,362	31.42	584
1984	43,300.66	23,672	22,382	20,919	31.92	655
1985	63,994.41	34,314	32,444	31,550	32.43	973
1986	38,854.85	20,282	19,177	19,678	33.43	589
1987	62,157.97	31,775	30,044	32,114	33.94	946
1988	96,347.70	48,193	45,567	50,781	34.47	1,473
1989	128,008.04	62,609	59,198	68,810	34.99	1,967
1990	82,138.21	38,975	36,852	45,286	35.99	1,258
1991	48,160.63	22,298	21,083	27,078	36.53	741
1992	13,206.32	5,961	5,636	7,570	37.07	204
1993	42,541.49	18,701	17,682	24,859	37.61	661
1994	34,703.50	14,836	14,028	20,676	38.17	542
1995	18,968.74	7,825	7,399	11,570	39.17	295
1996	45,348.91	18,149	17,160	28,189	39.72	710
1997	37,207.08	14,421	13,635	23,572	40.29	585
1998	9,066.45	3,398	3,213	5,853	40.86	143
1999	5,956.28	2,156	2,039	3,917	41.44	95
2000	14,061.18	4,872	4,607	9,454	42.44	223
2001	13,482.92	4,493	4,248	9,235	43.02	215
2002	2,997.54	959	907	2,091	43.60	48

SURVIVOR CURVE.. IOWA 70-R2.5
NET SALVAGE PERCENT.. 0

2003	43,274.07	13,251	12,529	30,745	44.19	696
2004	44,830.85	13,104	12,390	32,441	44.79	724
2005	25,393.66	7,065	6,680	18,714	45.40	412
2006	37,395.97	9,813	9,278	28,118	46.39	606
2007	66,532.09	16,500	15,601	50,931	47.00	1,084
2008	27,956.10	6,525	6,169	21,787	47.61	458
2009	153,937.79	33,666	31,832	122,106	48.23	2,532
2010	80,082.14	16,321	15,432	64,650	48.85	1,323
2011	76,477.04	14,424	13,638	62,839	49.48	1,270
2012	207,137.45	35,876	33,921	173,216	50.11	3,457
2013	198,674.46	31,510	29,793	168,881	50.38	3,352
2014	95,502.02	13,638	12,895	82,607	51.02	1,619
2015	135,363.50	17,164	16,229	119,134	51.67	2,306
2016	171,550.97	19,076	18,037	153,514	51.98	2,953
2017	339,354.76	32,103	30,354	309,001	52.64	5,870
2018	136,833.23	10,714	10,130	126,703	52.97	2,392
2019	194,180.37	12,039	11,383	182,797	52.99	3,450
2020	223,745.52	10,069	9,521	214,225	53.06	4,037
2021	239,769.40	6,618	6,257	233,512	52.85	4,418
2022	240,000.01	2,352	2,224	237,776	50.78	4,682
3,946,890.70		943,900	892,472	3,054,419		66,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.2 1.68

SURVIVOR CURVE.. IOWA 80-S4
NET SALVAGE PERCENT.. 0

1883	866.25	866	866		
1884	2,319.40	2,309	2,319		
1885	952.00	942	952		
1886	9,401.15	9,267	9,401		
1887	4,690.00	4,616	4,690		
1888	6,579.75	6,468	6,580		
1889	6,551.18	6,429	6,551		
1890	1,679.50	1,647	1,680		
1891	8,350.23	8,177	8,350		
1892	1,354.95	1,325	1,355		
1893	650.85	636	651		
1894	1,616.78	1,577	1,617		
1895	1,133.20	1,104	1,133		
1896	4,260.56	4,145	4,261		
1897	2,267.65	2,203	2,268		
1898	1,633.73	1,586	1,634		
1899	934.25	905	934		
1900	8,185.42	7,920	8,185		
1901	15,227.76	14,714	15,228		
1902	7,330.74	7,074	7,331		
1903	15,446.32	14,883	15,446		
1904	8,443.31	8,122	8,443		
1905	13,211.32	12,689	13,211		
1906	5,826.89	5,588	5,827		
1907	4,318.72	4,135	4,319		
1908	5,084.82	4,860	5,085		
1909	5,578.23	5,322	5,578		
1910	944.58	900	945		
1911	1,805.52	1,717	1,806		
1912	1,590.08	1,509	1,590		
1913	4,199.64	3,978	4,200		
1914	6,522.34	6,166	6,522		
1915	9,299.36	8,774	9,299		
1916	2,133.53	2,009	2,134		
1917	2,947.27	2,769	2,947		
1918	969.85	909	970		
1919	713.16	667	713		
1920	1,116.43	1,042	1,114	2	5.35
1921	2,386.50	2,222	2,376	10	5.53
1922	5,478.84	5,088	5,442	37	5.71
1923	5,748.64	5,325	5,695	54	5.90
1924	2,962.36	2,736	2,926	36	6.10
1925	8,085.67	7,449	7,967	119	6.30

SURVIVOR CURVE.. IOWA 80-S4
NET SALVAGE PERCENT.. 0

1926	3,690.49	3,390	3,626	64	6.51	10
1927	3,441.21	3,152	3,371	70	6.72	10
1928	3,616.30	3,302	3,531	85	6.95	12
1929	9,736.71	8,864	9,480	257	7.17	36
1930	3,705.73	3,363	3,597	109	7.41	15
1931	4,695.61	4,246	4,541	155	7.66	20
1932	2,031.20	1,830	1,957	74	7.91	9
1933	2,540.95	2,281	2,440	101	8.17	12
1934	4,020.82	3,597	3,847	174	8.44	21
1935	866.62	772	826	41	8.72	5
1936	4,994.63	4,431	4,739	256	9.02	28
1937	3,607.79	3,187	3,408	200	9.32	21
1938	1,245.49	1,096	1,172	73	9.63	8
1939	956.06	837	895	61	9.95	6
1940	13,850.45	12,069	12,908	942	10.29	92
1941	4,887.61	4,238	4,532	356	10.64	33
1942	8,169.68	7,046	7,536	634	11.00	58
1943	1,693.42	1,453	1,554	139	11.38	12
1944	978.40	834	892	86	11.77	7
1945	1,004.81	852	911	94	12.17	8
1946	344.00	290	310	34	12.59	3
1947	142.29	119	127	15	13.03	1
1948	3,080.71	2,562	2,740	341	13.48	25
1949	16,198.32	13,374	14,303	1,895	13.95	136
1950	20,911.66	17,140	18,331	2,581	14.43	179
1951	11,956.42	9,724	10,400	1,556	14.94	104
1952	8,038.39	6,485	6,936	1,102	15.46	71
1953	5,949.87	4,760	5,091	859	16.00	54
1954	21,585.01	17,117	18,306	3,279	16.56	198
1955	32,149.56	25,262	27,017	5,133	17.14	299
1956	51,558.51	40,125	42,913	8,646	17.74	487
1957	19,916.61	15,346	16,412	3,505	18.36	191
1958	63,499.25	48,411	51,775	11,724	19.01	617
1959	28,371.09	21,395	22,882	5,489	19.67	279
1960	26,305.63	19,614	20,977	5,329	20.35	262
1961	15,768.03	11,619	12,426	3,342	21.05	159
1962	18,087.78	13,163	14,078	4,010	21.78	184
1963	27,374.57	19,669	21,036	6,339	22.52	281
1964	40,027.79	28,380	30,352	9,676	23.28	416
1965	17,574.04	12,289	13,143	4,431	24.06	184
1966	18,597.25	12,816	13,707	4,890	24.87	197
1967	96,910.77	65,791	70,363	26,548	25.69	1,033
1968	82,637.79	55,243	59,082	23,556	26.52	888

SURVIVOR CURVE.. IOWA 80-S4
NET SALVAGE PERCENT.. 0

1969	46,057.56	30,294	32,399	13,659	27.38	499
1970	45,097.36	29,173	31,200	13,897	28.25	492
1971	54,600.87	34,720	37,133	17,468	29.13	600
1972	80,822.88	50,484	53,992	26,831	30.03	893
1973	31,060.02	19,048	20,372	10,688	30.94	345
1974	42,716.26	25,705	27,491	15,225	31.86	478
1975	53,203.52	31,390	33,571	19,633	32.80	599
1976	46,796.87	27,853	29,788	17,009	31.62	538
1977	50,016.13	29,359	31,399	18,617	32.02	581
1978	27,600.77	15,843	16,944	10,657	33.02	323
1979	28,400.77	15,939	17,047	11,354	34.02	334
1980	24,054.08	13,186	14,102	9,952	35.02	284
1981	55,235.53	29,573	31,628	23,608	36.02	655
1982	47,534.94	24,832	26,558	20,977	37.02	567
1983	27,148.25	13,835	14,796	12,352	38.02	325
1984	30,306.87	15,050	16,096	14,211	39.02	364
1985	72,105.59	34,885	37,309	34,797	40.02	869
1986	17,533.91	8,255	8,829	8,705	41.02	212
1987	27,416.83	12,557	13,430	13,987	42.02	333
1988	11,339.22	5,046	5,397	5,942	43.02	138
1989	70,129.19	30,310	32,416	37,713	44.02	857
1990	44,760.66	18,764	20,068	24,693	45.02	548
1991	35,224.46	14,315	15,310	19,914	46.02	433
1992	54,141.31	21,299	22,779	31,362	47.02	667
1993	58,993.43	22,453	24,013	34,980	48.02	728
1994	184,531.84	67,834	72,548	111,984	49.02	2,284
1995	584,928.49	207,533	221,954	362,974	50.02	7,257
1996	126,940.88	43,388	46,403	80,538	51.02	1,579
1997	68,030.65	22,382	23,937	44,094	52.02	848
1998	40,132.45	12,682	13,563	26,569	53.02	501
2000	15,568.19	4,518	4,832	10,736	55.02	195
2001	39,714.12	11,017	11,782	27,932	56.02	499
2002	181,571.19	48,007	51,343	130,228	57.02	2,284
2003	1,938.28	488	522	1,416	58.02	24
	3,233,171.42	1,716,320	1,829,962	1,403,209		34,846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 1.08

SURVIVOR CURVE.. IOWA 60-R1
NET SALVAGE PERCENT.. 0

1925	132.29	116	123	9	7.29	1
1928	429.04	370	393	36	8.25	4
1929	3,243.31	2,780	2,950	293	8.57	34
1930	3,783.34	3,222	3,419	364	8.90	41
1931	913.36	773	820	93	9.24	10
1932	1,871.49	1,573	1,669	202	9.58	21
1933	2,091.26	1,746	1,853	238	9.92	24
1934	908.65	753	799	110	10.26	11
1935	80.89	67	71	10	10.61	1
1936	1,678.40	1,372	1,456	222	10.97	20
1938	527.78	425	451	77	11.69	7
1939	4,021.28	3,214	3,410	611	12.05	51
1940	479.64	380	403	77	12.42	6
1941	781.64	615	653	129	12.80	10
1942	101.81	79	84	18	13.18	1
1943	612.48	474	503	109	13.56	8
1945	569.25	433	459	110	14.35	8
1946	916.12	691	733	183	14.74	12
1947	2,488.65	1,860	1,974	515	15.15	34
1948	6,057.82	4,488	4,762	1,296	15.55	83
1949	1,047.73	769	816	232	15.97	15
1950	4,584.56	3,333	3,537	1,048	16.38	64
1951	7,086.72	5,101	5,413	1,674	16.81	100
1952	14,884.61	10,610	11,259	3,626	17.23	210
1953	21,111.08	14,897	15,808	5,303	17.66	300
1954	13,132.56	9,171	9,732	3,401	18.10	188
1955	11,223.96	7,756	8,230	2,994	18.54	161
1956	25,744.44	17,596	18,672	7,072	18.99	372
1957	27,310.62	18,457	19,585	7,726	19.45	397
1958	34,994.60	23,388	24,818	10,177	19.90	511
1959	23,123.38	15,273	16,207	6,916	20.37	340
1960	24,809.51	16,192	17,182	7,628	20.84	366
1961	36,173.95	23,326	24,752	11,422	21.31	536
1962	39,495.53	25,152	26,689	12,807	21.79	588
1963	24,974.15	15,700	16,660	8,314	22.28	373
1964	39,447.56	24,477	25,973	13,475	22.77	592
1965	26,357.70	16,135	17,121	9,237	23.27	397
1966	25,820.32	15,591	16,544	9,276	23.77	390
1967	17,656.43	10,511	11,154	6,502	24.28	268
1968	8,078.40	4,741	5,031	3,047	24.79	123
1969	16,617.29	9,605	10,192	6,425	25.32	254
1970	4,810.15	2,739	2,906	1,904	25.84	74
1971	19,765.40	11,079	11,756	8,009	26.37	304

SURVIVOR CURVE.. IOWA 60-R1
NET SALVAGE PERCENT.. 0

1972	9,757.62	5,381	5,710	4,048	26.91	150
1973	12,107.50	6,566	6,967	5,140	27.46	187
1974	12,125.00	6,465	6,860	5,265	28.01	188
1975	16,246.26	8,513	9,033	7,213	28.56	253
1976	23,794.06	15,380	16,320	7,474	25.44	294
1977	21,792.75	13,982	14,837	6,956	25.42	274
1978	20,329.74	12,846	13,631	6,699	25.92	258
1979	32,004.88	19,907	21,124	10,881	26.43	412
1980	11,995.17	7,341	7,790	4,205	26.94	156
1981	26,872.44	16,172	17,161	9,711	27.46	354
1982	39,983.33	23,806	25,261	14,722	27.52	535
1983	14,680.09	8,582	9,107	5,573	28.07	199
1984	14,152.78	8,118	8,614	5,539	28.62	194
1985	12,457.90	7,008	7,436	5,022	29.17	172
1986	25,725.40	14,272	15,144	10,581	29.29	361
1987	3,192.31	1,734	1,840	1,352	29.86	45
1988	16,122.98	8,566	9,090	7,033	30.44	231
1989	14,131.93	7,385	7,836	6,296	30.60	206
1990	8,105.32	4,135	4,388	3,717	31.20	119
1991	35,009.28	17,533	18,605	16,404	31.40	522
1992	127.09	62	66	61	32.00	2
1993	20,896.83	9,987	10,597	10,300	32.23	320
1994	1,482.80	689	731	752	32.85	23
1995	13,346.15	6,056	6,426	6,920	33.10	209
1996	11,610.66	5,139	5,453	6,158	33.38	184
1997	16,585.90	7,105	7,539	9,047	34.02	266
1998	60,915.86	25,371	26,922	33,994	34.32	991
1999	2,507.88	1,014	1,076	1,432	34.64	41
2000	22,853.01	8,947	9,494	13,359	34.97	382
2001	26,447.52	10,008	10,620	15,828	35.32	448
2002	14,491.40	5,288	5,611	8,880	35.68	249
2003	61,683.26	21,774	23,105	38,578	35.75	1,079
2004	27,204.61	9,211	9,774	17,431	36.14	482
2005	47,773.51	15,469	16,415	31,359	36.55	858
2006	64,512.93	20,012	21,235	43,278	36.69	1,180
2007	107,947.19	31,952	33,905	74,042	36.86	2,009
2008	355,808.53	100,089	106,207	249,602	37.05	6,737
2009	99,527.40	26,474	28,092	71,435	37.26	1,917
2010	172,916.86	43,229	45,872	127,045	37.50	3,388
2011	196,951.13	46,205	49,030	147,921	37.52	3,942
2012	237,568.13	51,885	55,057	182,511	37.58	4,857
2013	225,348.20	45,385	48,159	177,189	37.67	4,704
2014	373,493.97	68,872	73,082	300,412	37.59	7,992

SURVIVOR CURVE.. IOWA 60-R1
NET SALVAGE PERCENT.. 0

2015	885,376.60	148,035	157,084	728,293	37.35	19,499
2016	400,902.07	59,654	63,301	337,601	37.17	9,083
2017	369,666.03	47,983	50,916	318,750	36.87	8,645
2018	167,657.40	18,476	19,606	148,051	36.32	4,076
2019	393,052.95	35,218	37,371	355,682	35.56	10,002
2020	248,001.62	16,740	17,763	230,239	34.54	6,666
2021	468,102.66	20,597	21,856	446,247	32.63	13,676
2022	470,000.01	8,225	8,728	461,272	28.07	16,433
	6,435,286.05	1,455,873	1,544,869	4,890,417		142,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.22

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	235	263			
1934	783.68	685	784			
1935	147.25	128	147			
1936	21.46	18	21			
1937	618.76	530	619			
1938	1,463.03	1,243	1,463			
1940	440.04	369	440			
1942	1,018.37	840	1,018			
1944	2,850.41	2,315	2,850			
1946	377.07	301	377			
1947	568.77	450	569			
1948	482.71	379	483			
1950	1,857.60	1,433	1,836	22	12.58	2
1951	3,131.90	2,393	3,065	67	12.97	5
1952	3,969.07	3,004	3,848	121	13.37	9
1953	4,259.74	3,193	4,090	170	13.77	12
1955	4,904.63	3,604	4,617	288	14.58	20
1956	2,507.83	1,824	2,337	171	15.00	11
1957	14,375.38	10,345	13,252	1,123	15.42	73
1958	1,667.93	1,187	1,520	148	15.85	9
1959	5,902.55	4,155	5,322	581	16.28	36
1960	1,345.00	936	1,199	146	16.72	9
1961	1,954.81	1,345	1,723	232	17.17	14
1963	3,416.99	2,294	2,939	478	18.07	26
1967	1,614.49	1,029	1,318	296	19.96	15
1970	2,450.11	1,495	1,915	535	21.43	25
1971	7,721.50	4,641	5,945	1,776	21.94	81
1972	1.00	1	1			
1980	3,885.67	2,510	3,215	671	23.29	29
1988	11,897.69	6,732	8,624	3,274	26.48	124
	86,227.87	59,914	76,129	10,099		500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 0.58

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	19,670	20,640	2,564	9.97	257
1959	530.28	449	471	59	9.98	6
1978	1,767.28	1,439	1,510	257	10.14	25
1985	19,951.17	15,712	16,487	3,464	10.12	342
1987	7,647.96	5,946	6,239	1,409	10.16	139
1995	8,147.09	5,938	6,231	1,916	10.23	187
1998	14,593.54	10,297	10,805	3,789	10.22	371
1999	5,204.23	3,620	3,799	1,406	10.28	137
2003	17,099.66	11,204	11,757	5,343	10.26	521
2007	4,558.44	2,741	2,876	1,682	10.27	164
2010	1,391.88	764	802	590	10.28	57
2012	15,971.90	8,066	8,464	7,508	10.29	730
2014	1,825.22	827	868	957	10.26	93
2015	221,738.88	93,618	98,235	123,503	10.26	12,037
2016	69,144.37	26,828	28,151	40,993	10.25	3,999
2019	16,304.76	4,161	4,366	11,939	10.22	1,168
2021	83,707.93	10,798	11,331	72,377	10.13	7,145
2022	124,230.93	5,951	6,245	117,986	9.94	11,870
	637,019.32	228,029	239,276	397,743		39,248

WASHINGTON SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1928	539.04	493	517	22	6.91	3
1933	401.96	366	384	18	6.98	3
1937	77.17	70	73	4	7.03	1

WASHINGTON SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1955	4,931.58	4,388	4,604	327	7.21	45
1957	17,943.97	15,920	16,705	1,239	7.23	171
1958	1,091.86	967	1,015	77	7.23	11
1962	275.80	243	255	21	7.26	3
1963	17,141.83	15,060	15,803	1,339	7.27	184
1964	81,035.39	71,072	74,577	6,458	7.27	888
1965	2,232.00	1,954	2,050	182	7.28	25
1968	462.64	403	423	40	7.29	5
1969	861.74	748	785	77	7.30	11
1973	1,166.63	1,003	1,052	114	7.32	16
1976	1,998.47	1,728	1,813	185	7.26	25
1978	1,705.03	1,464	1,536	169	7.32	23
1982	1,111.41	941	987	124	7.35	17
1984	4,760.67	3,996	4,193	568	7.37	77
1985	911.17	762	800	112	7.35	15
1987	180,447.17	149,266	156,628	23,819	7.42	3,210
1995	194,747.16	153,694	161,274	33,473	7.34	4,560
1996	41,750.41	32,640	34,250	7,501	7.40	1,014
1997	51,204.74	39,694	41,652	9,553	7.39	1,293
1998	27,872.99	21,443	22,501	5,372	7.35	731
2005	152,784.63	107,484	112,785	39,999	7.38	5,420
2006	8,853.44	6,121	6,423	2,431	7.37	330
2008	7,810.00	5,175	5,430	2,380	7.38	322
2010	86,191.80	54,197	56,870	29,322	7.38	3,973
2011	15,761.85	9,590	10,063	5,699	7.40	770
2013	102,652.64	57,732	60,579	42,073	7.39	5,693
2015	29,890.28	15,041	15,783	14,107	7.40	1,906
2016	11,433.54	5,351	5,615	5,819	7.39	787
2017	165,917.86	70,814	74,307	91,611	7.39	12,397
2018	119,361.36	45,166	47,394	71,968	7.39	9,739
2019	344,054.27	110,648	116,105	227,949	7.38	30,887
2020	72,348.61	18,340	19,245	53,104	7.36	7,215
2021	83,707.93	14,214	14,915	68,793	7.33	9,385
2022	124,230.93	8,025	8,421	115,810	7.24	15,996
	1,959,669.97	1,046,213	1,097,813	861,857		117,151

BRADFORD OFFICE (NEW)
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2069
NET SALVAGE PERCENT.. 0

2019	1,853,669.43	159,045	166,889	1,686,780	37.31	45,210
	1,853,669.43	159,045	166,889	1,686,780		45,210

MONACA OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2069
NET SALVAGE PERCENT.. 0

2019	7,174,359.54	615,560	645,920	6,528,440	37.31	174,978
	7,174,359.54	615,560	645,920	6,528,440		174,978

HANOVER SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2029
NET SALVAGE PERCENT.. 0

1939	1,201.91	1,102	1,156	46	6.17	7
1949	338.10	307	322	16	6.25	3
1979	85,249.40	74,542	78,219	7,031	6.25	1,125
1983	5,480.40	4,719	4,952	529	6.37	83
1991	1,625.41	1,352	1,419	207	6.38	32
1992	3,087.69	2,552	2,678	410	6.40	64
1998	249,117.92	197,152	206,876	42,242	6.46	6,539
2000	1,971.28	1,535	1,611	361	6.40	56
2007	8,637.28	6,105	6,406	2,231	6.43	347
2009	8,908.99	6,038	6,336	2,573	6.42	401
2013	76,855.87	45,852	48,114	28,742	6.42	4,477
2014	4,037.54	2,299	2,412	1,625	6.43	253
2015	4,344.34	2,339	2,454	1,890	6.43	294
2016	18,864.29	9,491	9,959	8,905	6.42	1,387
2017	23,434.00	10,812	11,345	12,089	6.42	1,883
2019	76,365.58	26,972	28,302	48,063	6.41	7,498
2020	9,024.62	2,534	2,659	6,366	6.40	995
	578,544.62	395,703	415,220	163,325		25,444

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

1981	277,848.20	163,736	171,812	106,037	28.92	3,667
1986	9,947.59	5,519	5,791	4,156	29.29	142
1987	7,637.23	4,175	4,381	3,256	29.44	111
1988	7,533.37	4,080	4,281	3,252	29.20	111
1996	13,837.18	6,527	6,849	6,988	29.68	235
1997	6,989.42	3,226	3,385	3,604	29.75	121
1998	1,158.01	522	548	610	29.85	20
2000	1,866.45	802	842	1,025	29.85	34
2003	22,407.67	8,826	9,261	13,146	30.00	438
2006	116,427.87	41,309	43,346	73,081	30.01	2,435
2007	79,942.87	27,261	28,606	51,337	29.95	1,714
2009	22,375.55	6,948	7,291	15,085	29.98	503
2010	4,129.47	1,213	1,273	2,857	30.05	95
2013	764,762.44	184,537	193,639	571,124	29.87	19,120
2015	1,015,186.40	204,052	214,116	801,070	29.81	26,873
2016	77,914.52	13,978	14,667	63,247	29.73	2,127
2017	9,148.77	1,435	1,506	7,643	29.59	258
2018	85,179.35	11,312	11,870	73,309	29.40	2,494
2019	59,877.28	6,413	6,729	53,148	29.18	1,821
2021	166,685.74	8,434	8,850	157,836	28.17	5,603
2022	106,387.89	1,968	2,065	104,323	26.53	3,932
	2,857,243.27	706,273	741,107	2,116,136		71,854

UNIONTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2071
NET SALVAGE PERCENT.. 0

2021	14,570,366.34	571,158	599,328	13,971,038	36.81	379,545
	14,570,366.34	571,158	599,328	13,971,038		379,545

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

1988	874.92	694	728	147	8.98	16
1989	2,793.13	2,180	2,288	506	9.42	54
1990	12,196.84	9,355	9,816	2,380	9.87	241

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

1993	4,916.17	3,568	3,744	1,172	11.15	105
1994	9,844.37	6,986	7,331	2,514	11.66	216
1995	19,135.36	13,261	13,915	5,220	12.18	429
1996	1,721.46	1,163	1,220	501	12.71	39
1997	1,002.02	662	695	307	13.11	23
1998	44,170.55	28,353	29,751	14,419	13.67	1,055
1999	18,973.83	11,817	12,400	6,574	14.23	462
2000	154,379.41	93,430	98,038	56,341	14.68	3,838
2001	7,656.79	4,478	4,699	2,958	15.26	194
2003	10,944.95	5,954	6,248	4,697	16.34	287
2005	80.60	40	42	39	17.47	2
2006	1,616.32	773	811	805	17.98	45
2007	24,533.02	11,143	11,693	12,840	18.63	689
2008	124,595.57	53,651	56,297	68,298	19.17	3,563
2009	72,319.84	29,391	30,841	41,479	19.72	2,103
2010	11,213.81	4,275	4,486	6,728	20.29	332
2011	8,014.84	2,857	2,998	5,017	20.76	242
2012	9,801.61	3,232	3,391	6,410	21.35	300
2013	548,866.90	166,307	174,510	374,357	21.85	17,133
2014	190,999.97	52,449	55,036	135,964	22.46	6,054
2015	150,680.48	37,188	39,022	111,658	22.89	4,878
2016	408,204.87	88,621	92,992	315,213	23.44	13,448
2017	88,649.40	16,631	17,451	71,198	23.82	2,989
2018	73,960.70	11,582	12,153	61,807	24.24	2,550
2019	418,031.57	52,087	54,656	363,376	24.59	14,777
2020	162,487.06	14,916	15,652	146,835	24.75	5,933
2021	267,045.62	15,328	16,084	250,962	24.61	10,198
2022	283,541.43	5,954	6,248	277,294	23.31	11,896
	3,133,253.41	748,326	785,235	2,348,018		104,091
	32,767,271.07	4,473,452	4,693,933	28,073,337		957,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.92

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. 0

2001	16,515.17	8,132	8,647	7,868	22.17	355
	16,515.17	8,132	8,647	7,868		355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 2.15						

INTERIM SURVIVOR CURVE.. IOWA 71-R1
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1929	780.91	748	617	164	2.83	58
1930	369.03	353	291	78	2.84	27
1931	3,374.90	3,231	2,667	708	2.84	249
1932	0.12					
1933	1,078.42	1,032	852	226	2.85	79
1934	313.04	299	247	66	2.85	23
1937	55.81	53	44	12	2.87	4
1938	2,266.08	2,165	1,787	479	2.87	167
1939	70,496.69	67,341	55,585	14,912	2.87	5,196
1940	2,601.42	2,484	2,050	551	2.88	191
1941	1,679.80	1,603	1,323	357	2.88	124
1942	122.19	117	97	25	2.88	9
1943	1,478.99	1,411	1,165	314	2.89	109
1944	2,012.03	1,918	1,583	429	2.89	148
1945	1,466.80	1,398	1,154	313	2.89	108
1946	971.63	926	764	208	2.90	72
1947	323.39	308	254	69	2.90	24
1948	7,101.91	6,761	5,581	1,521	2.90	524
1949	12.97	12	10	3	2.90	1
1951	16.27	15	12	4	2.91	1
1982	323.86	302	250	74	2.98	25
	96,846.26	92,477	76,333	20,513		7,139

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 7.37

INTERIM SURVIVOR CURVE.. IOWA 71-R1
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

1953	180,143.68	158,141	130,534	49,610	7.38	6,722
1954	498,871.77	437,301	360,962	137,910	7.40	18,636
1955	1,692,153.13	1,481,345	1,222,748	469,405	7.41	63,348
1956	1,153,760.54	1,008,444	832,401	321,360	7.43	43,252
1957	1,718,549.10	1,499,984	1,238,133	480,416	7.44	64,572
1958	2,147,563.22	1,871,301	1,544,629	602,934	7.46	80,822
1959	1,780,118.20	1,548,738	1,278,376	501,742	7.47	67,168
1960	2,034,979.90	1,767,299	1,458,783	576,197	7.49	76,929
1961	2,258,416.55	1,958,092	1,616,269	642,148	7.50	85,620
1962	2,048,750.59	1,773,255	1,463,699	585,052	7.51	77,903
1963	2,741,863.01	2,368,449	1,954,991	786,872	7.53	104,498
1964	2,721,981.31	2,346,920	1,937,220	784,761	7.54	104,080
1965	2,229,615.90	1,918,696	1,583,751	645,865	7.55	85,545
1966	3,224,780.51	2,769,506	2,286,035	938,746	7.56	124,173
1967	3,113,795.74	2,668,616	2,202,758	911,038	7.57	120,348
1968	2,421,602.93	2,070,446	1,709,010	712,593	7.59	93,886
1969	1,773,540.12	1,512,972	1,248,853	524,687	7.60	69,038
1970	877,390.11	746,729	616,373	261,017	7.61	34,299
1971	2,130,327.59	1,808,627	1,492,896	637,432	7.62	83,652
1972	787,881.73	667,194	550,722	237,160	7.63	31,083
1973	525,425.85	443,769	366,301	159,125	7.64	20,828
1974	1,156.53	974	804	353	7.65	46
1975	706.72	594	490	217	7.66	28
1976	227.02	195	161	66	7.56	9
1977	1,838.64	1,573	1,298	541	7.69	70
1978	155,843.91	133,153	109,909	45,935	7.58	6,060
1979	16,374.49	13,889	11,464	4,910	7.78	631
1980	190,291.86	160,949	132,853	57,439	7.75	7,411
1981	54.34	46	38	16	7.76	2
1983	7,121.98	5,964	4,923	2,199	7.67	287
1984	191.03	159	131	60	7.80	8
1985	33.38	28	23	10	7.75	1
1986	77.71	64	53	25	7.75	3
1988	0.10					
1989	854.29	695	574	280	7.65	37
1990	11,200.03	9,063	7,481	3,719	7.66	486
1992	43,416.08	34,694	28,637	14,779	7.67	1,927
1997	3,895.91	2,991	2,469	1,427	7.72	185

INTERIM SURVIVOR CURVE.. IOWA 71-R1
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

1998	644.88	490	404	241	7.76	31
2008	76.58	50	41	36	7.77	5
2011	31,908.99	19,043	15,719	16,190	7.77	2,084

38,527,425.95	33,210,438	27,412,916	11,114,510	1,475,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 3.83

SURVIVOR CURVE.. IOWA 71-R1
NET SALVAGE PERCENT.. 0

1952	101,741.40	64,026	52,849	48,892	26.32	1,858
1954	24,327.82	14,970	12,357	11,971	27.31	438
1955	91,130.16	55,435	45,758	45,372	27.81	1,631
1956	73,593.24	44,249	36,524	37,069	28.31	1,309
1957	79,236.62	47,073	38,856	40,381	28.82	1,401
1958	69,894.82	41,011	33,852	36,043	29.34	1,228
1959	75,776.43	43,908	36,243	39,533	29.86	1,324
1960	54,834.34	31,371	25,895	28,939	30.38	953
1961	17,054.95	9,630	7,949	9,106	30.91	295
1962	69,163.54	38,527	31,801	37,363	31.45	1,188
1963	94,059.99	51,680	42,658	51,402	31.99	1,607
1964	150,212.31	81,390	67,182	83,030	32.53	2,552
1965	64,107.75	34,239	28,262	35,846	33.08	1,084
1966	101,539.78	53,444	44,114	57,426	33.63	1,708
1967	55,614.36	28,833	23,800	31,814	34.19	931
1968	262,303.80	133,885	110,513	151,791	34.76	4,367
1969	572,193.11	287,464	237,282	334,911	35.33	9,480
1970	597,599.76	295,435	243,861	353,739	35.90	9,853
1971	1,251,473.17	608,466	502,247	749,226	36.48	20,538
1972	984,411.16	470,578	388,430	595,981	37.06	16,082
1973	2,112,516.75	992,291	819,067	1,293,450	37.65	34,355
1974	2,564,291.13	1,183,190	976,641	1,587,650	38.24	41,518
1975	2,498,556.50	1,131,746	934,178	1,564,378	38.84	40,277
1976	2,166,064.18	1,258,917	1,039,149	1,126,915	33.50	33,639
1977	4,294,835.47	2,462,229	2,032,399	2,262,436	33.87	66,798
1978	4,585,786.39	2,591,886	2,139,422	2,446,364	34.24	71,448
1979	5,603,950.45	3,120,280	2,575,575	3,028,375	34.62	87,475
1980	7,142,318.74	3,915,419	3,231,907	3,910,412	35.02	111,662
1981	7,866,364.21	4,243,903	3,503,048	4,363,316	35.42	123,188
1982	7,748,770.88	4,111,498	3,393,757	4,355,014	35.83	121,547
1983	6,580,130.45	3,430,880	2,831,954	3,748,176	36.26	103,369
1984	7,484,522.47	3,832,076	3,163,113	4,321,409	36.69	117,782
1985	6,971,597.33	3,503,228	2,891,672	4,079,925	37.13	109,882
1986	7,800,362.88	3,844,019	3,172,971	4,627,392	37.57	123,167
1987	7,769,616.71	3,751,171	3,096,332	4,673,285	38.03	122,884
1988	8,926,000.52	4,218,428	3,482,020	5,443,981	38.50	141,402
1989	8,029,718.74	3,712,139	3,064,114	4,965,605	38.96	127,454
1990	6,564,974.86	2,987,064	2,465,614	4,099,361	38.93	105,301
1991	6,619,154.76	2,940,229	2,426,955	4,192,200	39.42	106,347
1992	7,575,188.38	3,280,814	2,708,085	4,867,103	39.92	121,921
1993	8,003,214.48	3,375,756	2,786,453	5,216,761	40.43	129,032
1994	10,115,725.62	4,179,818	3,450,150	6,665,576	40.47	164,704
1995	9,896,073.00	3,973,273	3,279,662	6,616,411	40.99	161,415

SURVIVOR CURVE.. IOWA 71-R1
NET SALVAGE PERCENT.. 0

1996	10,055,302.03	3,917,546	3,233,663	6,821,639	41.52	164,298
1997	12,530,925.26	4,761,752	3,930,496	8,600,429	41.61	206,691
1998	10,696,346.12	3,930,907	3,244,691	7,451,655	42.17	176,705
1999	9,255,414.72	3,306,034	2,728,902	6,526,513	42.29	154,328
2000	9,293,308.97	3,220,132	2,657,996	6,635,313	42.44	156,346
2001	10,991,701.23	3,662,435	3,023,086	7,968,615	43.02	185,230
2002	7,264,812.55	2,337,817	1,929,706	5,335,107	43.20	123,498
2003	10,647,228.71	3,300,641	2,724,451	7,922,778	43.40	182,552
2004	16,403,822.64	4,885,058	4,032,277	12,371,546	43.61	283,686
2005	22,506,965.37	6,418,987	5,298,429	17,208,536	43.85	392,441
2006	11,874,468.32	3,232,230	2,667,982	9,206,486	44.11	208,717
2007	36,150,348.90	9,413,551	7,770,234	28,380,115	44.02	644,710
2008	55,724,423.47	13,736,070	11,338,174	44,386,249	44.32	1,001,495
2009	34,003,173.64	7,943,141	6,556,513	27,446,661	44.30	619,563
2010	44,931,957.33	9,885,031	8,159,408	36,772,549	44.32	829,706
2011	82,493,264.34	16,977,114	14,013,432	68,479,832	44.37	1,543,381
2012	89,450,419.86	17,093,975	14,109,892	75,340,528	44.45	1,694,950
2013	117,980,879.71	20,847,221	17,207,937	100,772,943	44.26	2,276,840
2014	124,092,039.90	20,040,864	16,542,345	107,549,695	44.13	2,437,111
2015	121,937,667.50	17,741,931	14,644,735	107,292,932	44.05	2,435,708
2016	168,252,506.83	21,872,826	18,054,503	150,198,004	43.50	3,452,828
2017	181,153,593.89	20,524,702	16,941,720	164,211,874	43.04	3,815,332
2018	155,418,303.23	14,889,073	12,289,899	143,128,404	42.45	3,371,694
2019	228,206,487.89	17,731,644	14,636,244	213,570,244	41.55	5,140,078
2020	183,650,544.89	10,798,652	8,913,539	174,737,006	40.05	4,362,971
2021	251,271,062.00	9,573,427	7,902,201	243,368,861	37.87	6,426,429
2022	240,400,481.77	3,630,047	2,996,353	237,404,129	32.61	7,280,102

2,400,347,454.48 350,148,676 289,023,479 2,111,323,975 52,013,784

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6 2.17

SURVIVOR CURVE.. IOWA 45-01
NET SALVAGE PERCENT.. 0

1932	44.38	44	44			
1933	280.66	279	281			
1934	208.01	205	208			
1935	147.58	143	146	2	1.25	2
1936	214.48	206	210	4	1.75	2
1938	416.38	391	399	17	2.75	6
1939	397.57	369	377	21	3.25	6
1940	882.66	809	826	57	3.75	15
1941	1,455.99	1,318	1,346	110	4.25	26
1942	370.28	331	338	32	4.75	7
1943	119.97	106	108	12	5.25	2
1944	1,048.90	915	934	115	5.75	20
1945	142.50	123	126	16	6.25	3
1946	245.69	209	213	33	6.75	5
1947	711.48	597	609	102	7.25	14
1948	296.61	246	251	46	7.75	6
1949	1,328.07	1,085	1,108	220	8.25	27
1950	10,586.27	8,528	8,706	1,880	8.75	215
1951	9,604.92	7,631	7,791	1,814	9.25	196
1952	44,822.82	35,111	35,845	8,978	9.75	921
1953	38,715.90	29,897	30,522	8,194	10.25	799
1954	22,203.72	16,899	17,252	4,952	10.75	461
1955	107,866.36	80,900	82,592	25,274	11.25	2,247
1956	47,153.91	34,842	35,571	11,583	11.75	986
1957	32,065.23	23,336	23,824	8,241	12.25	673
1958	35,776.44	25,640	26,176	9,600	12.75	753
1959	41,461.55	29,254	29,866	11,596	13.25	875
1960	68,098.87	47,291	48,280	19,819	13.75	1,441
1961	84,224.55	57,553	58,757	25,468	14.25	1,787
1962	79,429.34	53,394	54,511	24,918	14.75	1,689
1963	67,001.14	44,295	45,221	21,780	15.25	1,428
1964	62,574.62	40,674	41,525	21,050	15.75	1,337
1965	40,670.82	25,984	26,527	14,144	16.25	870
1966	46,563.42	29,232	29,843	16,720	16.75	998
1967	49,247.68	30,370	31,005	18,243	17.25	1,058
1968	38,722.24	23,449	23,939	14,783	17.75	833
1969	60,288.17	35,838	36,588	23,700	18.25	1,299
1970	34,268.97	19,990	20,408	13,861	18.75	739
1971	139,310.89	79,716	81,383	57,928	19.25	3,009
1972	87,305.01	48,988	50,013	37,292	19.75	1,888
1973	83,350.50	45,843	46,802	36,548	20.25	1,805
1974	89,494.02	48,227	49,236	40,258	20.75	1,940
1975	59,032.74	31,156	31,808	27,225	21.25	1,281

SURVIVOR CURVE.. IOWA 45-01
NET SALVAGE PERCENT.. 0

1976	49,625.85	35,076	35,810	13,816	19.29	716
1977	67,726.66	47,151	48,137	19,590	19.86	986
1978	40,117.62	27,673	28,252	11,866	20.01	593
1979	40,546.70	27,515	28,090	12,457	20.60	605
1980	45,263.67	30,395	31,031	14,233	20.79	685
1981	97,580.80	64,794	66,149	31,432	21.00	1,497
1982	219,044.65	142,817	145,804	73,241	21.61	3,389
1983	95,040.58	61,187	62,467	32,574	21.85	1,491
1984	129,308.03	82,136	83,854	45,454	22.11	2,056
1985	191,168.50	119,710	122,214	68,954	22.38	3,081
1986	159,903.31	98,628	100,691	59,212	22.67	2,612
1987	158,151.18	95,998	98,006	60,145	22.98	2,617
1988	298,985.48	178,435	182,167	116,818	23.31	5,011
1989	211,216.74	123,815	126,404	84,813	23.65	3,586
1990	216,506.88	124,535	127,139	89,368	24.00	3,724
1991	191,174.43	107,784	110,038	81,136	24.37	3,329
1992	85,434.74	47,425	48,417	37,018	24.45	1,514
1993	144,441.65	78,403	80,043	64,399	24.85	2,592
1994	252,099.74	134,369	137,179	114,921	24.97	4,602
1995	106,777.54	55,791	56,958	49,820	25.13	1,982
1996	381,190.83	194,941	199,018	182,173	25.32	7,195
1997	103,170.18	51,564	52,642	50,528	25.52	1,980
1998	39,987.15	19,498	19,906	20,081	25.75	780
1999	508,176.21	241,231	246,276	261,900	26.00	10,073
2000	922,644.42	425,524	434,423	488,221	26.28	18,578
2001	223,890.62	100,616	102,720	121,171	26.34	4,600
2002	277,904.42	121,333	123,871	154,033	26.45	5,824
2003	369,015.36	156,167	159,433	209,582	26.58	7,885
2004	297,731.13	121,712	124,257	173,474	26.75	6,485
2005	138,289.93	54,694	55,838	82,452	26.75	3,082
2006	579,839.76	221,035	225,658	354,182	26.79	13,221
2007	470,332.04	172,047	175,645	294,687	26.87	10,967
2008	1,280,076.99	449,179	458,573	821,504	26.82	30,630
2009	464,850.14	155,632	158,887	305,963	26.82	11,408
2010	1,477,332.64	470,974	480,824	996,509	26.71	37,308
2011	2,037,647.29	613,943	626,783	1,410,864	26.67	52,901
2012	730,275.11	207,033	211,363	518,912	26.54	19,552
2013	3,104,157.32	822,602	839,806	2,264,351	26.34	85,966
2014	10,502,019.34	2,588,748	2,642,888	7,859,131	25.98	302,507
2015	9,277,771.88	2,094,921	2,138,734	7,139,038	25.72	277,568
2016	8,854,184.07	1,813,337	1,851,261	7,002,923	25.24	277,453
2017	16,666,351.58	3,033,276	3,096,713	13,569,639	24.71	549,156
2018	16,741,135.99	2,645,099	2,700,418	14,040,718	23.99	585,274

SURVIVOR CURVE.. IOWA 45-01
NET SALVAGE PERCENT.. 0

2019	19,642,586.12	2,584,964	2,639,025	17,003,561	23.10	736,085
2020	13,700,913.04	1,408,454	1,437,910	12,263,003	21.83	561,750
2021	13,901,792.41	973,125	993,477	12,908,315	19.91	648,333
2022	7,210,000.00	219,905	224,504	6,985,496	15.89	439,616

	134,191,532.03	24,606,605	25,121,218	109,070,314		4,784,514

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 3.57

SURVIVOR CURVE.. IOWA 35-S2
NET SALVAGE PERCENT.. 0

1976	591.42	536	406	185	4.78	39
1983	32,512.26	27,870	21,119	11,393	6.58	1,731
1984	1,528.08	1,294	981	547	6.95	79
1987	6,793.84	5,571	4,221	2,573	7.79	330
1988	15,907.49	12,842	9,731	6,176	8.24	750
1989	30,556.87	24,363	18,461	12,096	8.52	1,420
1996	48,076.94	33,760	25,582	22,495	11.24	2,001
	135,966.90	106,236	80,501	55,466		6,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 4.67

INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
PROBABLE RETIREMENT YEAR.. 12-2030
NET SALVAGE PERCENT.. 0

1951	31,805.34	27,552	24,322	7,483	6.50	1,151
1952	52,791.80	45,666	40,313	12,479	6.54	1,908
1953	58,106.83	50,175	44,293	13,814	6.59	2,096
1954	94,841.13	81,768	72,183	22,658	6.63	3,417
	237,545.10	205,161	181,111	56,434		8,572

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 3.61

SURVIVOR CURVE.. IOWA 50-R0.5
NET SALVAGE PERCENT.. 0

1955	178,400.20	129,019	113,895	64,505	13.84	4,661
1956	216,934.35	155,108	136,926	80,008	14.25	5,615
1957	213,077.46	150,561	132,912	80,165	14.67	5,465
1958	289,533.88	202,153	178,456	111,078	15.09	7,361
1959	374,645.52	258,430	228,136	146,510	15.51	9,446
1960	326,710.50	222,621	196,525	130,186	15.93	8,172
1961	483,683.88	325,423	287,276	196,408	16.36	12,005
1962	485,006.13	322,044	284,293	200,713	16.80	11,947
1963	568,388.04	372,522	328,854	239,534	17.23	13,902
1964	573,119.33	370,579	327,139	245,980	17.67	13,921
1965	577,838.52	368,430	325,242	252,597	18.12	13,940
1966	708,007.60	445,054	392,883	315,125	18.57	16,970
1967	813,258.10	503,895	444,827	368,431	19.02	19,371
1968	886,688.66	541,235	477,790	408,899	19.48	20,991
1969	652,774.91	392,448	346,444	306,331	19.94	15,363
1970	599,511.39	354,911	313,307	286,204	20.40	14,030
1971	534,757.41	311,550	275,029	259,728	20.87	12,445
1972	507,032.71	290,530	256,473	250,560	21.35	11,736
1973	387,903.37	218,545	192,926	194,977	21.83	8,932
1974	81,852.95	45,330	40,016	41,837	22.31	1,875
1975	130,546.48	71,017	62,692	67,854	22.80	2,976
1976	404,559.48	282,180	249,102	155,457	20.17	7,707
1977	1,636,372.76	1,124,188	992,407	643,966	20.73	31,064
1978	1,228,377.12	830,874	733,476	494,901	21.29	23,246
1979	1,565,530.25	1,048,749	925,811	639,719	21.44	29,838
1980	2,147,520.54	1,414,787	1,248,941	898,580	22.01	40,826
1981	2,470,582.06	1,609,831	1,421,122	1,049,460	22.19	47,294
1982	2,148,922.14	1,383,906	1,221,680	927,242	22.39	41,413
1983	2,045,029.17	1,292,458	1,140,952	904,077	23.00	39,308
1984	2,453,950.38	1,530,529	1,351,116	1,102,834	23.23	47,475
1985	2,940,689.90	1,808,524	1,596,523	1,344,167	23.48	57,247
1986	3,337,025.35	2,009,557	1,773,991	1,563,034	24.11	64,829
1987	3,974,937.69	2,356,343	2,080,125	1,894,813	24.38	77,720
1988	4,811,461.99	2,805,082	2,476,262	2,335,200	24.67	94,657
1989	4,602,967.59	2,636,580	2,327,512	2,275,456	24.98	91,091
1990	4,739,815.96	2,664,725	2,352,358	2,387,458	25.31	94,329
1991	4,506,540.64	2,484,005	2,192,822	2,313,719	25.65	90,203
1992	5,166,957.32	2,789,124	2,462,175	2,704,782	26.00	104,030
1993	5,486,403.34	2,896,821	2,557,247	2,929,156	26.37	111,079
1994	6,525,304.46	3,365,752	2,971,208	3,554,096	26.75	132,863
1995	5,824,222.60	2,930,749	2,587,198	3,237,025	27.15	119,227
1996	5,644,303.85	2,782,077	2,455,954	3,188,350	27.26	116,961
1997	5,972,463.20	2,863,199	2,527,566	3,444,897	27.69	124,409

SURVIVOR CURVE.. IOWA 50-R0.5
NET SALVAGE PERCENT.. 0

1998	6,449,452.41	3,018,344	2,664,525	3,784,927	27.85	135,904
1999	6,882,985.07	3,122,122	2,756,138	4,126,847	28.31	145,773
2000	7,052,435.90	3,110,124	2,745,546	4,306,890	28.52	151,013
2001	6,808,455.39	2,912,657	2,571,227	4,237,228	28.75	147,382
2002	5,934,546.77	2,457,496	2,169,421	3,765,126	29.00	129,832
2003	5,631,449.57	2,251,454	1,987,532	3,643,918	29.28	124,451
2004	8,089,502.49	3,112,841	2,747,944	5,341,558	29.58	180,580
2005	8,589,127.31	3,186,566	2,813,027	5,776,100	29.67	194,678
2006	8,394,249.48	2,991,711	2,641,014	5,753,235	29.80	193,062
2007	11,866,758.89	4,046,565	3,572,214	8,294,545	29.95	276,946
2008	14,056,261.57	4,565,474	4,030,295	10,025,967	30.14	332,647
2009	12,943,564.42	4,002,150	3,533,006	9,410,558	30.17	311,918
2010	15,244,418.02	4,458,992	3,936,296	11,308,122	30.24	373,946
2011	22,420,594.68	6,188,084	5,462,698	16,957,897	30.17	562,078
2012	28,310,261.26	7,312,540	6,455,342	21,854,919	30.15	724,873
2013	33,885,990.71	8,146,192	7,191,271	26,694,720	30.02	889,231
2014	35,509,982.09	7,847,706	6,927,774	28,582,208	29.96	954,012
2015	40,408,302.58	8,154,395	7,198,512	33,209,791	29.67	1,119,305
2016	31,646,649.21	5,740,702	5,067,760	26,578,889	29.34	905,893
2017	50,450,322.28	8,046,826	7,103,553	43,346,769	28.98	1,495,748
2018	48,127,011.99	6,603,026	5,829,000	42,298,012	28.29	1,495,158
2019	59,877,032.66	6,766,105	5,972,962	53,904,071	27.46	1,963,003
2020	60,757,239.68	5,273,728	4,655,526	56,101,714	26.32	2,131,524
2021	80,466,307.67	4,658,999	4,112,857	76,353,451	24.41	3,127,958
2022	91,185,162.36	2,206,681	1,948,007	89,237,155	20.12	4,435,246
790,211,673.64		171,142,925	151,081,036	639,130,638		24,320,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 3.08

SURVIVOR CURVE.. IOWA 44-S1
NET SALVAGE PERCENT.. 0

1916	46.17	46	46			
1917	161.95	162	162			
1918	650.62	651	651			
1919	442.16	442	442			
1920	261.13	261	261			
1921	573.06	573	573			
1922	744.76	745	745			
1923	1,525.42	1,525	1,525			
1924	1,128.38	1,128	1,128			
1925	2,393.46	2,393	2,393			
1926	2,783.03	2,783	2,783			
1927	4,088.34	4,088	4,088			
1928	5,121.34	5,121	5,121			
1929	4,407.63	4,408	4,408			
1930	341.62	342	342			
1931	21.85	22	22			
1934	114.89	115	115			
1935	23.83	24	24			
1936	418.85	415	419			
1937	68.86	68	69			
1938	208.39	204	208			
1939	382.13	372	382			
1941	1,912.82	1,837	1,903	10	1.74	6
1942	2,272.75	2,169	2,247	26	2.01	13
1943	1,734.49	1,644	1,703	31	2.29	14
1944	108.19	102	106	2	2.57	1
1945	644.41	603	625	19	2.85	7
1946	3,898.50	3,621	3,751	148	3.13	47
1947	2,110.09	1,947	2,017	93	3.41	27
1948	14,554.97	13,331	13,809	746	3.70	202
1949	14,732.67	13,397	13,877	856	3.99	215
1950	27,389.33	24,725	25,611	1,778	4.28	415
1951	51,481.61	46,123	47,776	3,706	4.58	809
1952	33,006.43	29,353	30,405	2,601	4.87	534
1953	17,898.11	15,791	16,357	1,541	5.18	297
1954	51,023.73	44,669	46,270	4,754	5.48	868
1955	61,077.98	53,055	54,956	6,122	5.78	1,059
1956	28,407.54	24,476	25,353	3,055	6.09	502
1957	85,840.50	73,335	75,963	9,878	6.41	1,541
1958	158,020.20	133,886	138,683	19,337	6.72	2,878
1959	163,004.71	136,924	141,830	21,175	7.04	3,008
1960	162,870.54	135,627	140,487	22,384	7.36	3,041
1961	155,920.03	128,670	133,281	22,639	7.69	2,944

SURVIVOR CURVE.. IOWA 44-S1
NET SALVAGE PERCENT.. 0

1962	210,147.74	171,844	178,002	32,146	8.02	4,008
1963	128,902.65	104,441	108,183	20,720	8.35	2,481
1964	200,111.80	160,590	166,344	33,768	8.69	3,886
1965	215,812.89	171,522	177,668	38,145	9.03	4,224
1966	210,731.82	165,808	171,749	38,983	9.38	4,156
1967	191,481.40	149,137	154,481	37,000	9.73	3,803
1968	160,946.80	124,075	128,521	32,426	10.08	3,217
1969	158,118.19	120,601	124,922	33,196	10.44	3,180
1970	130,631.13	98,538	102,069	28,562	10.81	2,642
1971	270,536.33	201,796	209,027	61,509	11.18	5,502
1972	228,995.98	168,885	174,937	54,059	11.55	4,680
1973	141,549.67	103,170	106,867	34,683	11.93	2,907
1974	178,919.65	128,822	133,438	45,482	12.32	3,692
1975	201,217.06	143,094	148,221	52,996	12.71	4,170
1976	88,404.13	70,299	72,818	15,586	11.98	1,301
1977	173,050.13	136,225	141,106	31,944	12.30	2,597
1978	165,385.12	129,530	134,171	31,214	12.32	2,534
1979	298,152.07	230,859	239,131	59,021	12.68	4,655
1980	565,955.11	432,956	448,470	117,485	13.06	8,996
1981	601,527.81	454,334	470,614	130,914	13.45	9,733
1982	403,705.29	300,841	311,621	92,084	13.85	6,649
1983	300,532.67	220,801	228,713	71,820	14.26	5,036
1984	399,736.44	290,848	301,270	98,466	14.41	6,833
1985	531,059.37	380,345	393,974	137,085	14.86	9,225
1986	559,000.60	393,760	407,870	151,131	15.32	9,865
1987	567,699.29	395,005	409,159	158,540	15.52	10,215
1988	651,936.49	445,338	461,296	190,640	16.01	11,908
1989	725,807.23	488,759	506,273	219,534	16.25	13,510
1990	446,143.48	294,365	304,913	141,230	16.76	8,427
1991	510,696.64	331,391	343,266	167,431	17.04	9,826
1992	751,948.60	479,292	496,466	255,483	17.35	14,725
1993	890,597.47	554,308	574,170	316,427	17.90	17,677
1994	357,978.46	218,331	226,154	131,824	18.23	7,231
1995	8,068.94	4,816	4,989	3,080	18.58	166
1996	1,708,511.85	996,062	1,031,754	676,758	18.95	35,713
1997	684,108.57	388,984	402,922	281,187	19.35	14,532
1998	992,581.18	549,592	569,285	423,296	19.75	21,433
1999	1,086,079.39	584,528	605,473	480,606	20.17	23,828
2000	6,917.06	3,611	3,740	3,177	20.60	154
2001	407,127.19	205,681	213,051	194,076	21.06	9,215
2002	1,125,974.76	549,363	569,048	556,927	21.52	25,880
2003	830,674.52	390,417	404,407	426,268	21.99	19,385
2004	1,040,612.60	469,733	486,565	554,048	22.48	24,646

SURVIVOR CURVE.. IOWA 44-S1
NET SALVAGE PERCENT.. 0

2005	461,433.85	199,432	206,578	254,856	22.99	11,086
2006	499,494.71	206,042	213,425	286,070	23.50	12,173
2007	1,026,191.49	402,472	416,894	609,297	24.02	25,366
2008	1,059,533.42	393,299	407,392	652,141	24.56	26,553
2009	1,390,123.44	487,933	505,417	884,706	24.96	35,445
2010	1,099,282.10	361,444	374,396	724,886	25.52	28,405
2011	1,038,285.23	317,611	328,992	709,293	26.09	27,186
2012	1,333,336.07	376,534	390,026	943,310	26.68	35,356
2013	1,296,719.72	335,072	347,079	949,641	27.26	34,836
2014	1,121,947.70	261,302	270,665	851,283	28.00	30,403
2015	2,503,824.38	520,295	538,939	1,964,885	28.60	68,702
2016	1,257,639.00	228,890	237,092	1,020,547	29.21	34,938
2017	1,230,469.82	190,846	197,685	1,032,785	29.96	34,472
2018	1,081,142.83	138,170	143,121	938,022	30.71	30,545
2019	1,471,806.70	147,328	152,607	1,319,200	31.47	41,919
2020	2,014,246.10	144,623	149,805	1,864,441	32.34	57,651
2021	1,221,114.34	52,996	54,895	1,166,219	33.10	35,233
2022	1,291,001.18	18,590	19,256	1,271,745	34.10	37,295

42,969,485.12 18,096,749 18,744,299 24,225,186 1,014,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.36

SURVIVOR CURVE.. IOWA 15-S2.5
NET SALVAGE PERCENT.. 0

2000	296,427.01	280,776	296,427			
2001	278,746.25	260,683	278,746			
2003	514.10	469	508	6	1.87	3
2004	107,825.28	96,741	104,703	3,122	2.12	1,473
2005	169,036.06	149,090	161,361	7,675	2.34	3,280
2007	107,411.45	90,397	97,837	9,574	2.92	3,279
2008	485,486.24	397,031	429,709	55,777	3.23	17,268
2009	420,783.25	332,335	359,688	61,095	3.59	17,018
2010	824,868.47	624,838	676,266	148,602	4.00	37,150
2011	11,263,089.05	8,120,687	8,789,068	2,474,021	4.45	555,960
2012	8,735,379.14	5,934,817	6,423,287	2,312,092	4.96	466,148
2014	306,936.92	178,208	192,876	114,061	6.14	18,577
2015	372,440.91	194,973	211,020	161,421	6.83	23,634
2016	392,723.42	181,517	196,457	196,266	7.56	25,961
2017	189,201.48	75,037	81,213	107,988	8.37	12,902
2018	497,031.94	162,828	176,230	320,802	9.24	34,719
2019	124,689.93	31,946	34,575	90,115	10.16	8,870
2020	72,604.57	13,345	14,443	58,162	11.10	5,240
2021	215,494.10	23,791	25,750	189,744	12.09	15,694
2022	227,823.74	8,384	9,074	218,750	13.09	16,711
	25,088,513.31	17,157,893	18,559,238	6,529,275		1,263,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 5.04

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

1937	3,791.85	3,670	3,792			
1938	9,461.51	9,114	9,462			
1939	7,089.48	6,797	7,089			
1940	6,318.18	6,028	6,314	4	2.53	2
1941	9,094.45	8,635	9,044	50	2.78	18
1942	6,879.80	6,501	6,809	71	3.03	23
1943	3,151.27	2,963	3,103	48	3.29	15
1944	3,215.06	3,008	3,151	64	3.55	18
1945	4,305.68	4,008	4,198	108	3.80	28
1946	10,536.05	9,758	10,221	315	4.06	78
1947	15,489.68	14,273	14,950	540	4.32	125
1948	19,851.77	18,199	19,062	790	4.58	172
1949	25,850.28	23,580	24,698	1,152	4.83	239
1950	30,302.23	27,492	28,796	1,506	5.10	295
1951	26,635.26	24,040	25,180	1,455	5.36	271
1952	27,961.60	25,104	26,294	1,668	5.62	297
1953	33,699.03	30,084	31,510	2,189	5.90	371
1954	31,883.38	28,307	29,649	2,234	6.17	362
1955	40,301.16	35,568	37,255	3,046	6.46	472
1956	42,819.28	37,564	39,345	3,474	6.75	515
1957	39,609.15	34,525	36,162	3,447	7.06	488
1958	49,821.34	43,145	45,191	4,630	7.37	628
1959	62,437.86	53,697	56,243	6,195	7.70	805
1960	45,752.33	39,064	40,916	4,836	8.04	601
1961	39,832.51	33,749	35,349	4,484	8.40	534
1962	57,242.73	48,115	50,396	6,847	8.77	781
1963	61,236.93	51,038	53,458	7,779	9.16	849
1964	110,297.65	91,126	95,447	14,851	9.56	1,553
1965	146,966.20	120,299	126,003	20,963	9.98	2,101
1966	136,706.40	110,832	116,087	20,619	10.41	1,981
1967	125,295.37	100,556	105,324	19,971	10.86	1,839
1968	162,865.89	129,316	135,448	27,418	11.33	2,420
1969	154,628.65	121,397	127,153	27,476	11.82	2,325
1970	142,040.04	110,198	115,423	26,617	12.33	2,159
1971	124,361.70	95,306	99,825	24,537	12.85	1,909
1972	78,397.75	59,312	62,124	16,274	13.39	1,215
1973	73,031.32	54,522	57,107	15,924	13.94	1,142
1974	12,475.94	9,185	9,621	2,855	14.51	197
1975	22,602.82	16,397	17,174	5,429	15.10	360
1976	41,441.11	31,603	33,102	8,339	14.48	576
1977	44,565.05	33,660	35,256	9,309	14.74	632
1978	46,240.39	34,366	35,996	10,244	15.38	666
1979	111,516.41	81,496	85,360	26,156	16.02	1,633

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

1980	247,276.84	177,594	186,015	61,262	16.67	3,675
1981	353,201.37	249,184	260,999	92,202	17.32	5,323
1982	282,662.35	196,903	206,239	76,423	17.64	4,332
1983	338,922.57	231,620	242,603	96,320	18.30	5,263
1984	418,300.58	280,220	293,507	124,794	18.97	6,578
1985	429,276.54	281,691	295,048	134,229	19.65	6,831
1986	506,261.93	325,223	340,644	165,618	20.32	8,150
1987	571,369.90	359,049	376,074	195,296	20.99	9,304
1988	651,367.23	400,005	418,972	232,395	21.68	10,719
1989	751,063.20	452,891	474,365	276,698	22.06	12,543
1990	769,083.65	452,375	473,825	295,259	22.75	12,978
1991	694,380.57	398,088	416,964	277,417	23.45	11,830
1992	758,986.46	423,666	443,755	315,231	24.14	13,058
1993	645,029.56	350,122	366,724	278,306	24.85	11,199
1994	747,512.91	394,089	412,775	334,738	25.56	13,096
1995	659,427.24	337,297	353,290	306,137	26.26	11,658
1996	751,947.43	372,665	390,335	361,612	26.97	13,408
1997	719,902.91	345,121	361,485	358,418	27.69	12,944
1998	618,072.71	286,168	299,737	318,336	28.41	11,205
1999	519,435.77	231,928	242,925	276,511	29.13	9,492
2000	1,144,220.81	491,786	515,105	629,116	29.85	21,076
2001	1,027,616.13	424,200	444,314	583,302	30.58	19,075
2002	1,001,010.35	396,000	414,777	586,233	31.32	18,718
2003	1,098,901.24	415,714	435,426	663,475	32.05	20,701
2004	1,069,687.23	385,943	404,243	665,444	32.78	20,300
2005	766,757.31	261,618	274,023	492,734	33.78	14,587
2006	212,110.11	68,596	71,849	140,261	34.52	4,063
2007	2,942,391.03	898,606	941,215	2,001,176	35.26	56,755
2008	1,420,227.76	407,747	427,081	993,147	36.01	27,580
2009	1,768,728.63	475,081	497,608	1,271,121	36.75	34,588
2010	1,432,088.26	358,022	374,998	1,057,090	37.50	28,189
2011	1,560,741.25	360,843	377,953	1,182,788	38.25	30,923
2012	1,662,143.75	350,712	367,341	1,294,803	39.25	32,989
2013	1,024,592.35	196,619	205,942	818,650	40.00	20,466
2014	1,229,623.51	212,233	222,296	1,007,328	40.76	24,714
2015	1,325,284.97	202,769	212,384	1,112,901	41.52	26,804
2016	1,383,248.47	184,249	192,985	1,190,263	42.28	28,152
2017	1,956,065.95	221,622	232,130	1,723,936	43.04	40,054
2018	1,444,978.91	134,672	141,058	1,303,921	43.81	29,763
2019	1,086,088.85	79,067	82,816	1,003,273	44.58	22,505

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. 0

2020	789,908.58	41,233	43,188	746,721	45.35	16,466
2021	1,509,628.56	47,704	49,966	1,459,663	45.90	31,801
2022	1,587,577.55	17,146	17,959	1,569,619	46.01	34,115
	44,125,105.82	15,005,678	15,717,025	28,408,081		828,665

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 1.88

SURVIVOR CURVE.. IOWA 45-S2
NET SALVAGE PERCENT.. 0

1939	13.43	13	13			
1949	58.21	54	58			
1955	350.70	315	351			
1957	405.11	360	405			
1958	586.29	517	586			
1960	299.78	261	300			
1961	788.27	682	788			
1962	5,853.38	5,030	5,853			
1963	9,788.30	8,350	9,788			
1964	13,969.14	11,830	13,942	27	6.89	4
1965	17,586.62	14,785	17,425	162	7.17	23
1966	44,862.70	37,415	44,096	767	7.47	103
1967	35,121.59	29,057	34,245	877	7.77	113
1968	46,400.23	38,069	44,867	1,533	8.08	190
1969	42,714.02	34,750	40,955	1,759	8.39	210
1970	46,537.25	37,529	44,230	2,307	8.71	265
1971	39,503.65	31,568	37,205	2,299	9.04	254
1972	22,922.76	18,145	21,385	1,538	9.38	164
1973	20,322.12	15,928	18,772	1,550	9.73	159
1974	2,137.00	1,658	1,954	183	10.08	18
1975	25,302.28	19,427	22,896	2,406	10.45	230
1976	15,744.35	12,958	15,272	472	10.00	47
1977	3,574.87	2,928	3,451	124	10.06	12
1978	6,487.10	5,254	6,192	295	10.45	28
1979	51,181.01	40,965	48,280	2,901	10.85	267
1980	94,713.96	74,871	88,240	6,474	11.26	575
1981	136,734.69	107,255	126,407	10,328	11.41	905
1982	144,418.15	111,722	131,671	12,747	11.85	1,076
1983	131,260.43	100,073	117,942	13,318	12.31	1,082
1984	141,303.86	106,628	125,668	15,636	12.52	1,249
1985	159,364.87	118,328	139,457	19,908	13.01	1,530
1986	182,749.55	133,407	157,228	25,522	13.50	1,891
1987	222,658.53	160,448	189,098	33,561	13.76	2,439
1988	253,352.82	179,171	211,164	42,189	14.28	2,954
1989	231,794.85	160,727	189,427	42,368	14.81	2,861
1990	227,194.31	155,060	182,748	44,446	15.12	2,940
1991	205,702.03	137,368	161,897	43,805	15.67	2,795
1992	210,493.28	138,041	162,690	47,803	16.01	2,986
1993	168,607.23	107,942	127,216	41,391	16.58	2,496
1994	251,397.30	156,922	184,942	66,455	17.16	3,873
1995	224,417.65	137,007	161,471	62,947	17.55	3,587
1996	204,703.75	121,512	143,209	61,495	18.14	3,390
1997	277,184.45	159,741	188,265	88,919	18.75	4,742

SURVIVOR CURVE.. IOWA 45-S2
NET SALVAGE PERCENT.. 0

1998	214,531.58	119,837	141,235	73,297	19.36	3,786
1999	156,927.66	85,180	100,390	56,538	19.79	2,857
2000	370,345.60	194,135	228,800	141,546	20.42	6,932
2001	295,927.18	149,502	176,197	119,730	21.06	5,685
2002	529,276.36	257,122	303,034	226,242	21.70	10,426
2003	676,532.15	313,979	370,044	306,488	22.52	13,610
2004	896,651.83	398,113	469,201	427,451	23.17	18,448
2005	716,410.69	303,400	357,576	358,835	23.82	15,064
2006	424,909.05	170,389	200,814	224,095	24.65	9,091
2007	853,929.44	324,322	382,233	471,696	25.31	18,637
2008	552,782.09	197,177	232,385	320,397	26.15	12,252
2009	784,444.46	261,534	308,234	476,210	26.99	17,644
2010	622,726.35	193,045	227,515	395,211	27.82	14,206
2011	697,125.55	199,657	235,308	461,818	28.66	16,114
2012	686,166.47	180,119	212,282	473,884	29.50	16,064
2013	507,399.17	120,964	142,564	364,835	30.34	12,025
2014	642,028.22	137,009	161,474	480,554	31.34	15,334
2015	543,380.99	102,264	120,524	422,857	32.34	13,075
2016	545,572.97	89,365	105,322	440,251	33.18	13,269
2017	688,682.66	95,451	112,495	576,188	34.18	16,857
2018	760,741.42	86,268	101,672	659,069	35.18	18,734
2019	949,605.06	83,755	98,710	850,895	36.18	23,518
2020	1,000,578.77	63,036	74,292	926,287	37.18	24,914
2021	1,031,525.92	38,992	45,955	985,571	38.18	25,814
2022	931,263.40	11,734	13,829	917,434	39.18	23,416
	20,000,026.91	6,910,420	8,144,134	11,855,893		413,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 2.07

SURVIVOR CURVE.. IOWA 30-R0.5
NET SALVAGE PERCENT.. 0

1942	223.18	223	223			
1943	2,332.66	2,333	2,333			
1944	628.23	628	628			
1945	334.99	335	335			
1946	42.36	42	42			
1947	438.67	439	439			
1948	1,032.39	1,032	1,032			
1950	1,260.75	1,261	1,261			
1951	2,513.07	2,513	2,513			
1952	3,320.83	3,321	3,321			
1953	3,565.58	3,566	3,566			
1954	10,828.59	10,829	10,829			
1955	17,813.77	17,814	17,814			
1956	18,625.62	18,626	18,626			
1957	20,325.53	20,326	20,326			
1958	20,332.32	20,332	20,332			
1959	18,397.08	18,397	18,397			
1960	21,216.45	21,216	21,216			
1961	25,098.85	25,099	25,099			
1962	10,589.00	10,589	10,589			
1963	31,760.36	31,496	25,490	6,270	0.25	6,270
1964	20,957.38	20,440	16,543	4,414	0.74	4,414
1965	26,213.37	25,147	20,352	5,861	1.22	4,804
1966	24,376.09	23,003	18,617	5,759	1.69	3,408
1967	42,999.30	39,918	32,306	10,693	2.15	4,973
1968	45,842.83	41,855	33,874	11,969	2.61	4,586
1969	39,910.15	35,866	29,027	10,883	3.04	3,580
1970	38,753.22	34,271	27,736	11,017	3.47	3,175
1971	90,538.04	78,798	63,773	26,765	3.89	6,880
1972	61,144.69	52,381	42,393	18,752	4.30	4,361
1973	32,016.92	27,001	21,852	10,165	4.70	2,163
1974	20,481.35	17,000	13,758	6,723	5.10	1,318
1975	17,853.67	14,581	11,801	6,053	5.50	1,101
1976	691.07	617	499	192	5.58	34
1977	488.03	431	349	139	6.05	23
1978	9,484.88	8,314	6,729	2,756	6.26	440
1979	32,186.61	27,861	22,548	9,639	6.75	1,428
1980	52,284.87	44,887	36,328	15,957	7.00	2,280
1981	74,122.73	63,064	51,039	23,084	7.28	3,171
1982	97,407.48	81,666	66,094	31,313	7.81	4,009
1983	68,839.59	57,102	46,214	22,626	8.12	2,786

SURVIVOR CURVE.. IOWA 30-R0.5
NET SALVAGE PERCENT.. 0

1984	28,135.27	23,071	18,672	9,463	8.45	1,120
1985	39,104.13	31,674	25,634	13,470	8.80	1,531
1986	72,564.26	58,008	46,947	25,617	9.16	2,797
1987	14,700.18	11,585	9,376	5,324	9.55	557
1988	46,466.31	36,230	29,322	17,144	9.75	1,758
1989	64,092.47	49,172	39,796	24,296	10.17	2,389
1990	48,064.42	36,241	29,331	18,733	10.60	1,767
1991	95,711.47	71,152	57,585	38,126	10.87	3,507
1992	77,034.90	56,158	45,450	31,585	11.34	2,785
1993	94,654.32	67,848	54,911	39,743	11.65	3,411
1994	129,278.05	91,012	73,658	55,620	11.98	4,643
1995	108,551.84	74,922	60,636	47,916	12.34	3,883
1996	111,534.53	75,375	61,003	50,532	12.71	3,976
1997	68,251.80	45,073	36,478	31,774	13.11	2,424
1998	80,165.08	51,658	41,808	38,357	13.52	2,837
1999	8,527.87	5,371	4,347	4,181	13.81	303
2000	134,334.05	82,508	66,775	67,559	14.13	4,781
2001	7,403.42	4,409	3,568	3,835	14.60	263
2002	184,938.85	106,913	86,527	98,412	14.96	6,578
2003	375,305.44	210,772	170,582	204,723	15.22	13,451
2004	2,501.85	1,356	1,097	1,405	15.63	90
2005	52,364.61	27,397	22,173	30,192	15.95	1,893
2006	139,046.81	69,968	56,627	82,420	16.29	5,060
2007	171,040.20	82,715	66,943	104,097	16.55	6,290
2008	215,036.15	99,476	80,508	134,528	16.85	7,984
2009	150,937.92	66,624	53,920	97,018	17.08	5,680
2010	214,369.05	89,778	72,659	141,710	17.35	8,168
2011	172,660.72	68,305	55,281	117,380	17.57	6,681
2012	182,804.14	67,747	54,829	127,975	17.83	7,178
2013	279,850.74	96,772	78,320	201,531	17.97	11,215
2014	148,904.37	47,590	38,515	110,389	18.10	6,099
2015	302,999.09	88,627	71,728	231,271	18.14	12,749
2016	518,599.28	136,858	110,762	407,837	18.13	22,495
2017	496,325.52	116,041	93,914	402,412	18.03	22,319
2018	496,239.12	100,042	80,966	415,273	17.82	23,304
2019	131,627.61	22,021	17,822	113,806	17.42	6,533

SURVIVOR CURVE.. IOWA 30-R0.5
NET SALVAGE PERCENT.. 0

2020	317,069.88	41,061	33,231	283,839	16.81	16,885
2021	1,091,568.93	95,294	77,124	1,014,445	15.68	64,697
2022	1,100,000.00	40,920	33,117	1,066,883	12.92	82,576
	8,980,037.20	3,452,364	2,828,185	6,151,852		447,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 4.99

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	187	180	8	0.25	8
1962	7,626.48	7,224	6,934	692	1.69	409
1967	445.13	391	375	70	3.91	18
1972	7,910.24	6,444	6,186	1,724	5.93	291
1981	13,548.93	11,189	10,740	2,809	8.75	321
1985	14,556.64	11,463	11,004	3,553	10.12	351
1992	2,228.63	1,570	1,507	722	12.79	56
2010	68,488.09	27,395	26,297	42,191	18.75	2,250
2015	2,847.08	797	765	2,082	19.31	108
	136,698.14	85,518	82,846	53,852		3,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 2.79

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	6,308	6,081	228	0.01	228
1980	1,144.78	1,119	1,079	66	0.98	66
1983	10,695.21	10,224	9,857	838	1.82	460
1984	4,730.23	4,480	4,319	411	2.15	191
1985	27,353.09	25,745	24,821	2,532	2.34	1,082
1986	61,596.14	57,555	55,488	6,108	2.56	2,386
1987	40,005.58	36,925	35,599	4,407	2.96	1,489
1989	3,425.59	3,110	2,998	428	3.40	126
1990	37,952.71	34,044	32,822	5,131	3.73	1,376
1991	31,594.95	27,968	26,964	4,631	4.09	1,132
1992	6,510.50	5,699	5,494	1,016	4.34	234
1993	1,718.09	1,485	1,432	286	4.63	62
1994	4,082.11	3,479	3,354	728	4.94	147
2000	47,842.64	36,064	34,769	13,074	7.35	1,779
2001	142,467.12	104,457	100,706	41,761	7.82	5,340
2003	2,326.24	1,606	1,548	778	8.75	89
2004	119,576.43	79,638	76,778	42,798	9.28	4,612
2005	232,207.90	149,124	143,769	88,439	9.75	9,071
2006	17,269.88	10,628	10,246	7,024	10.31	681
2007	9,937.59	5,853	5,643	4,295	10.82	397
2008	0.11					
2009	5,832.45	3,095	2,984	2,848	11.94	239
2010	123,486.39	61,891	59,669	63,817	12.44	5,130
2011	49,875.40	23,402	22,562	27,313	13.01	2,099
2012	146,646.41	63,909	61,614	85,032	13.60	6,252
2013	609,496.93	244,896	236,102	373,395	14.14	26,407
2014	1,922,472.19	704,394	679,100	1,243,372	14.70	84,583
2015	766,178.04	252,839	243,760	522,418	15.23	34,302
2016	1,037,408.94	302,716	291,846	745,563	15.77	47,277
2017	2,215,733.31	559,251	539,168	1,676,565	16.29	102,920
2018	2,174,130.56	459,829	443,317	1,730,814	16.78	103,147
2019	764,664.98	129,228	124,588	640,077	17.20	37,214
2020	803,659.29	100,297	96,695	706,964	17.54	40,306
	11,443,998.08	3,526,925	3,400,839	8,043,159		520,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 4.55

SURVIVOR CURVE.. IOWA 10-S3
NET SALVAGE PERCENT.. 0

2014	1,942,103.70	1,517,171	1,607,046	335,058	2.38	140,781
2015	112,834.83	81,580	86,413	26,422	2.87	9,206
2016	33,669.32	21,973	23,275	10,394	3.46	3,004
2017	34,335.00	19,564	20,723	13,612	4.15	3,280
2018	78,429.10	37,301	39,510	38,919	4.96	7,847
	2,201,371.95	1,677,589	1,776,967	424,405		164,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 7.46

SURVIVOR CURVE.. IOWA 45-R2
NET SALVAGE PERCENT.. 0

1955	1,170.54	1,055	1,171
1958	192.08	169	192
1959	2,129.94	1,865	2,130
1971	17,971.09	14,125	17,971
1983	7,872.27	5,846	7,872
1984	3,449.87	2,524	3,450
1987	6,786.87	4,722	6,787
1988	9,428.54	6,441	9,429
1990	820.22	538	819
	49,821.42	37,285	49,821

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

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2003	96,741.60	94,323	96,742			
2004	31,580.89	29,212	31,581			
2005	522.52	457	516	7	2.50	3
2007	4,181.56	3,241	3,658	524	4.50	116
2010	7,734.00	4,834	5,457	2,277	7.50	304
2011	12,031.56	6,918	7,809	4,223	8.50	497
2012	1,550.11	814	919	631	9.50	66
2014	565,919.21	240,516	271,495	294,424	11.50	25,602
2015	1,175,148.72	440,681	497,442	677,707	12.50	54,217
2016	113,113.73	36,762	41,497	71,617	13.50	5,305
2017	14,623.69	4,022	4,540	10,084	14.50	695
	2,023,147.59	861,780	961,656	1,061,492		86,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 4.29

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	24,427.00	18,727	19,223	5,204	3.50	1,487
2015	66,876.67	33,438	34,325	32,552	7.50	4,340
	91,303.67	52,165	53,548	37,756		5,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 6.38

SURVIVOR CURVE.. 5-SQUARE
NET SALVAGE PERCENT.. 0

2018	173,736.13	156,363	92,629	81,107	0.50	81,107
2019	10,859.79	7,602	4,503	6,357	1.50	4,238
2020	182,531.31	91,266	54,066	128,465	2.50	51,386
	367,127.23	255,231	151,198	215,929		136,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6 37.24

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	3,781.00	2,899	3,461	320	3.50	91
2012	14,849.79	10,395	12,408	2,442	4.50	543
2013	2,789.00	1,766	2,108	681	5.50	124
2015	4,197.10	2,099	2,506	1,691	7.50	225
	25,616.89	17,159	20,483	5,134		983

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 3.84

SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

2003	291,419.99	227,308	223,618	67,802	5.50	12,328
2004	366,999.55	271,580	267,172	99,828	6.50	15,358
2005	79,725.36	55,808	54,902	24,823	7.50	3,310
2006	167,413.05	110,493	108,699	58,714	8.50	6,908
2007	835,832.86	518,216	509,804	326,029	9.50	34,319
2008	1,181,797.10	685,442	674,316	507,481	10.50	48,332
2009	278,442.30	150,359	147,918	130,524	11.50	11,350
2010	777,173.73	388,587	382,280	394,894	12.50	31,592
2011	595,579.35	273,967	269,520	326,059	13.50	24,153
2012	870,830.41	365,749	359,812	511,018	14.50	35,243
2013	784,168.63	297,984	293,147	491,022	15.50	31,679
2014	894,641.85	304,178	299,241	595,401	16.50	36,085
2015	1,788,936.70	536,681	527,970	1,260,967	17.50	72,055
2016	971,312.23	252,541	248,442	722,870	18.50	39,074
2017	1,449,495.87	318,889	313,713	1,135,783	19.50	58,245
2018	1,163,102.32	209,358	205,960	957,142	20.50	46,690
2019	932,956.06	130,614	128,494	804,462	21.50	37,417
2020	688,971.65	68,897	67,778	621,194	22.50	27,609
2021	1,499,000.00	89,940	88,480	1,410,520	23.50	60,022
2022	2,094,999.99	41,900	41,220	2,053,780	24.50	83,828
	17,712,799.00	5,298,491	5,212,486	12,500,313		715,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 4.04

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

2011	19,084.33	10,973	10,330	8,754	8.50	1,030
2015	245,836.91	92,189	86,786	159,051	12.50	12,724
	264,921.24	103,162	97,116	167,805		13,754

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 5.19

SURVIVOR CURVE.. IOWA 13-L2
NET SALVAGE PERCENT.. 0

1990	14,666.07	14,346	14,666			
1991	70,212.28	68,345	70,212			
1992	7,619.70	7,367	7,620			
1993	2,619.06	2,511	2,619			
1994	45,419.28	43,235	45,234	185	1.44	128
1995	9,638.80	9,118	9,540	99	1.57	63
1997	945.49	878	919	26	1.97	13
1999	89,292.15	81,202	84,956	4,336	2.34	1,853
2000	424,416.34	381,041	398,658	25,758	2.56	10,062
2001	23,340.60	20,726	21,684	1,657	2.71	611
2002	21,599.55	18,908	19,782	1,818	2.92	623
2003	209,492.31	180,561	188,909	20,583	3.12	6,597
2011	25,036.41	18,024	18,857	6,179	4.47	1,382
2014	4,400.00	2,760	2,888	1,512	5.05	299
	948,698.04	849,022	886,544	62,154		21,631

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 2.28

SURVIVOR CURVE.. IOWA 19-R2.5
NET SALVAGE PERCENT.. 0

1995	5,117.44	4,799	5,002	115	1.82	63
1996	61,901.32	57,581	60,022	1,879	1.99	944
1997	17,949.99	16,525	17,226	724	2.20	329
1998	3,663.93	3,331	3,472	192	2.45	78
1999	59,719.41	53,610	55,883	3,836	2.68	1,431
2000	158,684.36	140,309	146,257	12,427	2.95	4,213
2001	82,499.66	71,659	74,697	7,803	3.25	2,401
2002	79,032.64	67,241	70,091	8,942	3.60	2,484
2015	50,355.90	20,923	21,810	28,546	10.55	2,706
2021	1,247,192.32	118,982	124,025	1,123,167	14.22	78,985
2022	1,155,000.00	39,154	40,814	1,114,186	14.25	78,188
	2,921,116.97	594,114	619,299	2,301,818		171,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 5.88

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2008	2,264.03	2,189	2,264			
2009	11,311.50	10,180	10,769	542	1.50	361
2010	25,988.40	21,657	22,910	3,078	2.50	1,231
2011	6,122.60	4,694	4,966	1,157	3.50	331
2012	129,294.07	90,506	95,743	33,551	4.50	7,456
2013	14,421.00	9,133	9,661	4,760	5.50	865
2014	98,828.36	56,003	59,244	39,584	6.50	6,090
2015	400,910.38	200,455	212,054	188,856	7.50	25,181
2016	234,767.97	101,732	107,618	127,150	8.50	14,959
2017	8,370.44	3,069	3,247	5,123	9.50	539
2018	12,626.00	3,788	4,007	8,619	10.50	821
	944,904.75	503,406	532,483	412,422		57,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 6.12

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,263,869.67			
353.00	5,745.26			
355.00	18,533.09			
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			
383.00	12,648.88			
385.00	357,612.63	113,814.22		113,814.22-
387.40	37,733.38	459.97		459.97-
391.10	475,324.47			
392.00	42,274.76			
393.00	939.35			
394.00	186,713.88	1,648.52		1,648.52-
395.00	8,811.95			
396.00	180,818.08			
397.50	43,079.36	257.12		257.12-
398.00	9,171.96			
	24,633,537.81	3,900,212.71	35,805.89	3,864,406.82-

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
302.10	272.50			
303.00	1,796,364.46			
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-
383.00	7,723.55			
385.00	198,750.03	124,888.37		124,888.37-
387.40	79,635.11	5,150.01		5,150.01-
391.10	480,955.49			
391.12	299,109.66			
392.00	3,312.39		13,348.29	13,348.29
393.00	13,435.25			
394.00	432,858.80		6,262.88	6,262.88
395.00	4,710.24			
396.00	87,406.00		123,650.81	123,650.81
398.00	10,374.96			
	24,987,870.56	5,232,727.08	204,218.83	5,028,508.25-

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
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			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.00	73,657.08			
391.10	22,489.92			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
398.00	17,913.22			
	28,323,570.56	5,455,990.00		5,455,990.00-

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	4,981,884.59			
374.40	27,211.80	2,177.00		2,177.00-
375.34	53,289.88	19,718.00		19,718.00-
375.70	768,943.91			
375.71	738,789.24			
376.00	28,759,791.32	2,588,381.00		2,588,381.00-
378.00	1,443,928.56	375,421.00		375,421.00-
380.00	9,202,209.14	3,036,728.00		3,036,728.00-
381.00	162,888.70		17,918.00	17,918.00
382.00	171,205.49			
383.00	116,957.19	2,339.00		2,339.00-
385.00	124,721.00	44,900.00		44,900.00-
391.10	168,329.10			
391.12	1,495,726.59			
394.00	2,741,889.36			
394.12	2,414,784.54			
397.50	141,841.71			
398.00	8,228.13			
	53,522,620.25	6,069,664.00	17,918.00	6,051,746.00-
TOTAL	169,875,781.31	26,057,048.11	258,549.22	25,798,498.89-

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, 2021 and as of December 31, 2022.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,801	1,931
351	COMPRESSOR STATION STRUCTURES	2,430,535	2,315,172
	WELLS		
352.01	CONSTRUCTION	690,137	738,926
352.02	EQUIPMENT	156,308	168,032
	<i>TOTAL ACCOUNT 352</i>	846,445	906,958
352.1	STORAGE LEASEHOLDS AND RIGHTS	193,471	206,932
353	LINES	360,122	388,857
354	COMPRESSOR STATION EQUIPMENT	785,338	820,261
355	MEASURING AND REGULATING EQUIPMENT	95,924	104,477
	TOTAL UNDERGROUND STORAGE PLANT	4,713,636	4,744,588
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	896,586	845,600
374.5	RIGHTS OF WAY	1,677,884	1,792,134
	<i>TOTAL ACCOUNT 374</i>	2,574,470	2,637,734
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,357,851	1,444,261
375.6	INDUSTRIAL MEASURING AND REGULATING	59,155	75,446
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	2,862,375	3,067,318
	OTHER BUILDINGS	665,104	714,161
	<i>TOTAL ACCOUNT 375.70</i>	3,527,479	3,781,479
375.8	COMMUNICATION	7,756	8,259
	<i>TOTAL ACCOUNT 375</i>	4,952,241	5,309,445
376	MAINS		
	CAST IRON	137,160	110,653
	BARE STEEL	43,937,456	34,810,737
	OTHER	309,699,286	257,443,741
	<i>TOTAL ACCOUNT 376</i>	353,773,902	292,365,131

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	20,939,365	20,581,541
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	104,280	54,214
380	SERVICES		
	BARE STEEL	484,248	428,787
	OTHER	155,825,340	137,978,763
	<i>TOTAL ACCOUNT 380</i>	156,309,588	138,407,550
381	METERS	17,341,494	17,845,972
381.1	METERS - AMR	15,968,617	17,041,116
382	METER INSTALLATIONS	14,316,342	15,035,037
383	HOUSE REGULATORS AND INSTALLATIONS	6,536,196	7,831,229
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,262,252	2,422,503
	OTHER EQUIPMENT		
387	GENERAL	83,195	78,374
387.4	COMMUNICATION EQUIPMENT	3,045,696	2,808,645
387.5	GPS EQUIPMENT	1,530,766	1,551,363
	<i>TOTAL ACCOUNT 387</i>	4,659,657	4,438,382
	TOTAL DISTRIBUTION PLANT	600,738,404	523,969,854
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	36,694	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,012,119	1,137,743
391.11	EQUIPMENT	45,572	47,228
391.12	INFORMATION SYSTEMS	2,317,037	2,174,689
	<i>TOTAL ACCOUNT 391</i>	3,374,728	3,359,660
392	TRANSPORTATION EQUIPMENT - TRAILERS	15,308	23,135
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,407,402	7,626,712
395	LABORATORY EQUIPMENT	89,898	83,221
396	POWER OPERATED EQUIPMENT	837,712	896,018

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2021

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	580,738	659,240
398	MISCELLANEOUS EQUIPMENT	443,523	478,581
TOTAL GENERAL PLANT		12,786,003	13,176,388
SUBTOTAL DEPRECIABLE PLANT		618,238,043	541,890,830
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	17,029,312	17,029,312
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	1,291,101	1,291,101
362.1	ENVIRONMENTAL REMEDIATION	(151,290)	(151,290)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	2,501,391	2,501,391
SUBTOTAL AMORTIZABLE PLANT		20,670,514	20,670,514
NONDEPRECIABLE PLANT		234,731	234,731
TOTAL GAS PLANT		639,143,288	562,796,075

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,841	1,931
351	COMPRESSOR STATION STRUCTURES	2,678,732	2,603,950
	WELLS		
352.01	CONSTRUCTION	704,861	738,926
352.02	EQUIPMENT	159,611	168,032
	<i>TOTAL ACCOUNT 352</i>	<u>864,472</u>	<u>906,958</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	197,535	206,932
353	LINES	368,490	389,211
354	COMPRESSOR STATION EQUIPMENT	834,064	859,397
355	MEASURING AND REGULATING EQUIPMENT	98,251	104,477
	TOTAL UNDERGROUND STORAGE PLANT	5,043,385	5,072,856
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	943,900	892,472
374.5	RIGHTS OF WAY	1,716,320	1,829,962
	<i>TOTAL ACCOUNT 374</i>	<u>2,660,220</u>	<u>2,722,434</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,455,873	1,544,869
375.6	INDUSTRIAL MEASURING AND REGULATING	59,914	76,129
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	3,725,126	3,908,698
	OTHER BUILDINGS	748,326	785,235
	<i>TOTAL ACCOUNT 375.70</i>	<u>4,473,452</u>	<u>4,693,933</u>
375.8	COMMUNICATION	8,132	8,647
	<i>TOTAL ACCOUNT 375</i>	<u>5,997,371</u>	<u>6,323,578</u>
376	MAINS		
	CAST IRON	92,477	76,333
	BARE STEEL	33,210,438	27,412,916
	OTHER	350,148,676	289,023,479
	<i>TOTAL ACCOUNT 376</i>	<u>383,451,591</u>	<u>316,512,728</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	24,606,605	25,121,218
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	106,236	80,501
380	SERVICES		
	BARE STEEL	205,161	181,111
	OTHER	171,142,925	151,081,036
	<i>TOTAL ACCOUNT 380</i>	171,348,086	151,262,147
381	METERS	18,096,749	18,744,299
381.1	METERS - AMR	17,157,893	18,559,238
382	METER INSTALLATIONS	15,005,678	15,717,025
383	HOUSE REGULATORS AND INSTALLATIONS	6,910,420	8,144,134
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,452,364	2,828,185
	OTHER EQUIPMENT		
387	GENERAL	85,518	82,846
387.4	COMMUNICATION EQUIPMENT	3,526,925	3,400,839
387.5	GPS EQUIPMENT	1,677,589	1,776,967
	<i>TOTAL ACCOUNT 387</i>	5,290,032	5,260,652
	TOTAL DISTRIBUTION PLANT	654,083,245	571,276,139
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	37,285	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	861,780	961,656
391.11	EQUIPMENT	52,165	53,548
391.12	INFORMATION SYSTEMS	255,231	151,198
	<i>TOTAL ACCOUNT 391</i>	1,169,176	1,166,402
392	TRANSPORTATION EQUIPMENT - TRAILERS	17,159	20,483
394	TOOLS, SHOP AND GARAGE EQUIPMENT	5,298,491	5,212,486
395	LABORATORY EQUIPMENT	103,162	97,116
396	POWER OPERATED EQUIPMENT	849,022	886,544

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	594,114	619,299
398	MISCELLANEOUS EQUIPMENT	503,406	532,483
	TOTAL GENERAL PLANT	8,571,815	8,584,634
	SUBTOTAL DEPRECIABLE PLANT	667,698,445	584,933,629
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	19,407,265	19,407,265
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	4,841,549	4,841,549
362.1	ENVIRONMENTAL REMEDIATION	(84,044)	(84,044)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	4,853,084	4,853,084
	SUBTOTAL AMORTIZABLE PLANT	29,017,854	29,017,854
	NONDEPRECIABLE PLANT	234,772	234,772
	TOTAL GAS PLANT	696,951,071	614,186,255

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. 109, 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, 2021.

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		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2020	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(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	LINE	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 375.7			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 AS OF NOVEMBER 30, 2020 (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 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 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
	TOTAL ACCOUNT 380		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	45-S2	17,433,228.84	7,551,755	9,881,474	346,573	1.99	28.5
385	INDUSTRIAL MEASURING AND REGULATING 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
	TOTAL ACCOUNT 387		12,864,412.96	3,670,797	9,193,616	760,936	5.92	
	TOTAL DISTRIBUTION PLANT		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
	TOTAL ACCOUNT 391		6,664,579.16	4,466,213	2,198,366	717,624	10.77	
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	

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		SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
			AS OF NOVEMBER 30, 2020			AMOUNT	RATE	
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
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 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		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
		(2)	DECEMBER 31, 2021	(4)	ACCURUALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(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 375.7			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	

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 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 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	733,223,590.44	146,854,907	586,368,683	22,406,483	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	45-S2	17,742,911.55	7,900,693	9,842,219	353,067	1.99	27.9
385	INDUSTRIAL MEASURING AND REGULATING 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	2,201,371.95	1,560,554	640,818	208,185	9.46	3.1
	TOTAL ACCOUNT 387		12,864,412.96	4,497,679	8,366,734	700,364	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	1,753,650.65	1,387,760	365,891	341,952	19.50	1.1
	TOTAL ACCOUNT 391		3,962,458.46	2,382,665	1,579,794	436,445	11.01	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	15,961	9,656	1,617	6.31	6.0
394	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	

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		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
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		<u>6,836,888.22</u>	<u>3,266,822</u>	<u>3,570,066</u>	<u>1,070,494</u>	**	
SUBTOTAL AMORTIZABLE PLANT			63,090,722.76	25,283,145	37,714,614	10,361,703		
NONDEPRECIABLE PLANT			<u>3,533,240.78</u>	<u>231,422</u>				
TOTAL GAS PLANT			<u>3,351,047,042.40</u>	<u>574,513,039</u>	<u>2,773,139,219</u>	<u>94,148,722</u>		

* 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-2 through II-6 of Columbia's Fully Forecasted Rate 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-6 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-6 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment B.

EXHIBIT 110

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 and degree days.

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. Bartos

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2020
53.62

Response:

Please see Exhibit No.103, Schedule No. 3

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

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

EXHIBIT 111

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-2021 -

WITNESS: C. E. Notestone

STUDY TYPE: CUSTOMER/DEMAND

FORECASTED TEST YEAR: DECEMBER 31, 2022

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, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 1 OF 30
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]		759,484,841	551,276,144	66,883,592	73,421,443	37,350,273	25,806,631	1,332,216	3,414,542
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		225,828,344	188,973,942	15,841,487	9,535,488	4,646,486	3,693,464	26,299	3,111,178
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	88,131,909	8,998,022	5,756,149	2,761,781	2,191,847	29,419	2,101,201
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>3,011,176</u>	<u>303,647</u>	<u>181,245</u>	<u>87,315</u>	<u>69,636</u>	<u>249</u>	<u>62,669</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		500,882,917	399,732,928	43,141,340	35,182,414	11,151,414	6,123,414	276,360	5,275,048
7	OPERATING INCOME BEFORE TAXES		258,601,924	151,543,216	23,742,252	38,239,029	26,198,860	19,683,217	1,055,857	(1,860,507)
8	INCOME TAXES		48,211,677	23,001,253	4,670,241	9,485,010	6,741,898	5,020,668	300,444	(1,007,837)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(193,643)</u>	<u>(19,981)</u>	<u>(13,201)</u>	<u>(6,292)</u>	<u>(4,992)</u>	<u>(49)</u>	<u>(4,858)</u>
10	NET INCOME TAXES		47,968,664	22,807,610	4,650,260	9,471,809	6,735,606	5,015,677	300,396	(1,012,695)
11	OPERATING INCOME		210,633,260	128,735,606	19,091,991	28,767,220	19,463,253	14,667,540	755,461	(847,812)
12	RATE BASE [PAGE 10]		2,673,012,066	2,125,137,322	218,635,234	148,471,036	70,536,812	55,460,741	479,273	54,291,647
13	RATE OF RETURN EARNED ON RATE BASE		7.880%	6.058%	8.732%	19.376%	27.593%	26.447%	157.627%	-1.562%
14	UNITIZED RETURN		1.00	0.77	1.11	2.46	3.50	3.36	20.00	(0.20)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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]		661,206,723	483,512,517	58,419,182	64,290,143	30,342,909	19,911,382	1,331,837	3,398,752
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		224,712,524	188,204,575	15,745,384	9,431,814	4,566,927	3,626,531	26,294	3,110,999
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	88,131,909	8,998,022	5,756,149	2,761,781	2,191,847	29,419	2,101,201
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>3,011,176</u>	<u>303,647</u>	<u>181,245</u>	<u>87,315</u>	<u>69,636</u>	<u>249</u>	<u>62,669</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		499,767,097	398,963,560	43,045,238	35,078,740	11,071,854	6,056,481	276,355	5,274,869
7	OPERATING INCOME BEFORE TAXES		161,439,626	84,548,957	15,373,944	29,211,404	19,271,055	13,854,902	1,055,482	(1,876,118)
8	INCOME TAXES [PAGE 11]		23,206,707	5,760,106	2,516,635	7,161,727	4,959,009	3,520,736	300,348	(1,011,854)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(193,643)</u>	<u>(19,981)</u>	<u>(13,201)</u>	<u>(6,292)</u>	<u>(4,992)</u>	<u>(49)</u>	<u>(4,858)</u>
10	NET INCOME TAXES		22,963,694	5,566,463	2,496,654	7,148,527	4,952,718	3,515,744	300,299	(1,016,712)
11	OPERATING INCOME		138,475,932	78,982,494	12,877,290	22,062,877	14,318,337	10,339,157	755,183	(859,405)
12	RATE BASE [PAGE 10]		2,673,012,066	2,125,137,322	218,635,234	148,471,036	70,536,812	55,460,741	479,273	54,291,647
13	RATE OF RETURN EARNED ON RATE BASE		5.181%	3.717%	5.890%	14.860%	20.299%	18.642%	157.568%	-1.583%
14	UNITIZED RETURN		1.00	0.72	1.14	2.87	3.92	3.60	30.41	(0.31)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

111, SCHEDULE 1											
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	63,388,078	50,516,495	5,208,598	3,436,902	1,641,751	1,303,893	11,410	1,269,029
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	5,831,763	4,334,108	674,735	690,014	124,217	0	8,689	0
		<u>DISTRIBUTION PLANT</u>									
4	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,803	1,822	1,436	724	583	0	575
5	374.20	LAND - OTHER DISTRIBUTION	20	3,361,100	2,573,695	279,106	219,984	110,883	89,304	0	88,128
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	73,021	7,919	6,241	3,146	2,534	0	2,500
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	3,851,518	2,949,223	319,830	252,082	127,062	102,335	0	100,987
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
9	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	0	0	0	0
10	374.50	RIGHTS OF WAY	20	3,233,171	2,475,736	268,483	211,611	106,662	85,905	0	84,774
11	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,380	584	460	232	187	0	184
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,072	333	263	132	107	0	105
14	375.40	M & R STRUCTURES - REGULATING	20	6,397,121	4,898,468	531,217	418,692	211,041	169,972	0	167,733
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	1,376	11,962	29,251	29,297	0	14,342
17	375.70	M & R STRUCTURES - OTHER	11	32,767,270	26,113,548	2,692,487	1,776,641	848,672	674,023	5,898	656,001
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,293,269	5,015,358	517,118	341,221	162,996	129,453	1,133	125,991
19	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,646	1,371	1,081	545	439	0	433
20	376.00	MAINS	20	2,376,689,964	1,819,902,806	197,360,335	155,554,358	78,407,002	63,148,652	0	62,316,811
21	376.00	DIRECT - MAINS - MDS		142,006	0	0	0	0	0	71,014	70,992
22	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	18,006,509	1,952,726	1,539,088	775,776	624,806	0	616,576
23	376.30	MAINS-BARE STEEL	20	38,446,622	29,439,732	3,192,608	2,516,331	1,268,354	1,021,527	0	1,008,070
24	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	20	96,846	74,158	8,042	6,339	3,195	2,573	0	2,539
26	378.10	M & R EQUIP - GENERAL	20	1,444,656	1,106,217	119,964	94,553	47,659	38,385	0	37,879
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	131,630,413	100,793,356	10,930,590	8,615,211	4,342,487	3,497,420	0	3,451,349
28	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	437,493	335,002	36,329	28,634	14,433	11,624	0	11,471
30	379.10	M & R EQUIP - CITY GATE	20	136,417	104,458	11,328	8,929	4,500	3,625	0	3,577
31	379.11	M & R EQUIP - EXCHANGE GAS	20	(450)	(345)	(37)	(29)	(15)	(12)	0	(12)
32	380.00	SERVICES	15	790,447,259	719,915,650	56,912,203	11,145,306	1,659,939	482,173	0	331,988
33	380.00	DIRECT - SERVICES		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	42,969,482	32,988,531	6,144,636	3,405,331	333,443	78,205	3,008	16,328
36	381.10	AUTOMATIC METER READING	16	24,684,073	18,950,457	3,529,823	1,956,213	191,548	44,925	1,728	9,380
37	381.10	AUTOMATIC METER READING - OTHER	26	404,440	0	0	0	333,307	50,130	5,420	15,583
38	382.00	METER INSTALLATIONS	16	44,125,107	33,875,727	6,309,890	3,496,915	342,411	80,308	3,089	16,768
39	383.00	HOUSE REGULATORS	21	16,515,236	15,106,816	1,122,871	252,518	27,085	4,294	496	1,156
40	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,187,606	236,931	53,282	5,715	906	105	244
41	385.00	IND M&R EQUIPMENT	17	7,448,547	0	118,879	1,033,262	2,526,771	2,530,718	0	1,238,917
42	385.00	DIRECT - IND M&R EQUIPMENT		493,521	0	0	0	0	0	434,968	58,553
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,037,970	0	16,566	143,987	352,111	352,661	0	172,646
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,501	1,598	1,055	504	400	4	389
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	93,439	9,634	6,357	3,037	2,412	21	2,347
46	387.42	OTHER EQUIP RADIO	11	119,609	95,321	9,828	6,485	3,098	2,460	22	2,395
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	497,237	51,269	33,830	16,160	12,834	112	12,491
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	10,630,871	8,472,167	873,539	576,406	275,340	218,677	1,914	212,830
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
50	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,754,362</u>	<u>180,887</u>	<u>119,358</u>	<u>57,016</u>	<u>45,282</u>	<u>396</u>	<u>44,072</u>
51		TOTAL DISTRIBUTION PLANT		3,574,855,354	2,848,851,668	293,752,082	193,835,393	92,592,221	73,539,122	704,598	71,580,270
52	389-398	GENERAL PLANT	11	<u>25,349,458</u>	20,201,997	2,082,965	1,374,448	656,551	521,438	4,563	507,496
53		TOTAL GROSS PLANT		<u>3,669,424,653</u>	<u>2,923,904,268</u>	<u>301,718,381</u>	<u>199,336,757</u>	<u>95,014,740</u>	<u>75,364,453</u>	<u>729,260</u>	<u>73,356,795</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

111, SCHEDULE 1											
PAGE 4 OF 30											
WITNESS: C. E. Notestone											
ALLOCATED COST OF SERVICE											
CUSTOMER/DEMAND											
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	24,248,814	19,324,850	1,992,525	1,314,771	628,044	498,798	4,365	485,461
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	4,988,812	3,707,635	577,206	590,276	106,262	0	7,433	0
<u>DISTRIBUTION PLANT</u>											
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	234,772	179,772	19,496	15,366	7,745	6,238	0	6,156
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	892,472	683,393	74,111	58,412	29,443	23,713	0	23,401
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	1,829,962	1,401,257	151,960	119,771	60,370	48,622	0	47,982
11	374.50	DIRECT - RIGHTS OF WAY		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	1,540,299	1,179,453	127,906	100,813	50,815	40,926	0	40,387
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	4,570	0	0	0	0	0	4,204	366
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,129	0	1,215	10,561	25,825	25,866	0	12,663
17	375.70	M & R STRUCTURES - OTHER	11	4,693,933	3,740,783	385,701	254,505	121,573	96,554	845	93,973
18	375.71	M & R STRUCTURES - OTHER LEASED	11	4,853,084	3,867,617	398,778	263,134	125,695	99,828	874	97,159
19	375.80	M & R STRUCTURES - COMMUNICATION	20	8,647	6,621	718	566	285	230	0	227
20	376.00	MAINS	20	288,978,474	221,279,487	23,996,773	18,913,641	9,533,400	7,678,158	0	7,577,016
21	376.00	DIRECT - MAINS - MDS		45,005	0	0	0	0	0	26,482	18,523
22	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	20	27,334,857	20,931,120	2,269,887	1,789,066	901,777	726,287	0	716,720
24	376.30	DIRECT - MAINS-BARE STEEL		78,059	0	0	0	0	0	78,059	0
25	376.80	MAINS-CAST IRON	20	76,333	58,450	6,339	4,996	2,518	2,028	0	2,002
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	25,028,481	19,165,059	2,078,365	1,638,114	825,690	665,007	0	656,247
28	378.20	DIRECT - M & R EQUIP-GEN-REG		92,737	0	0	0	0	0	0	92,737
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	80,501	61,642	6,685	5,269	2,656	2,139	0	2,111
31	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	151,260,474	137,763,502	10,890,754	2,132,773	317,647	92,269	0	63,529
33	380.00	DIRECT - SERVICES		1,673	0	0	0	0	0	435	1,239
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	18,744,299	14,390,373	2,680,435	1,485,486	145,456	34,115	1,312	7,123
36	381.10	AUTOMATIC METER READING	16	18,518,794	14,217,249	2,648,188	1,467,614	143,706	33,704	1,296	7,037
37	381.10	AUTOMATIC METER READING - OTHER	26	40,444	(0)	0	0	33,331	5,013	542	1,558
38	382.00	METER INSTALLATIONS	16	15,717,025	12,066,274	2,247,535	1,245,574	121,964	28,605	1,100	5,973
39	383.00	HOUSE REGULATORS	21	8,144,134	7,449,602	553,720	124,524	13,356	2,118	244	570
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	2,733,501	0	43,627	379,191	927,285	928,734	0	454,663
42	385.00	DIRECT - IND M&R EQUIPMENT		94,684	0	0	0	0	0	76,391	18,293
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	3,466,387	2,762,502	284,833	187,948	89,779	71,304	624	69,397
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,298	0	0	0	0	0	17,298	0
50	387.50	GPS EQUIPMENT	11	1,776,967	1,416,136	146,013	96,347	46,023	36,552	320	35,575
51		TOTAL DISTRIBUTION PLANT		576,363,995	462,620,292	49,013,036	30,293,671	13,526,340	10,648,009	210,026	10,052,623
52	389-398	GENERAL PLANT	11	8,584,634	6,841,438	705,399	465,459	222,342	176,586	1,545	171,864
53		TOTAL DEPRECIATION RESERVE		614,186,255	492,494,215	52,288,165	32,664,176	14,482,988	11,323,393	223,369	10,709,949

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

111, SCHEDULE 1											
PAGE 5 OF 30											
WITNESS: C. E. Notestone											
ALLOCATED COST OF SERVICE											
CUSTOMER/DEMAND											
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	12,473,282	9,940,457	1,024,930	676,301	323,058	256,575	2,245	249,715
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	295,638	219,715	34,205	34,980	6,297	0	441	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	66,145	50,649	5,493	4,329	2,182	1,758	0	1,734
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	34,846	26,683	2,894	2,281	1,150	926	0	914
11	374.50	DIRECT - RIGHTS OF WAY		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	142,182	108,873	11,807	9,306	4,691	3,778	0	3,728
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	500	(0)	8	69	170	170	0	83
17	375.70	M & R STRUCTURES - OTHER	11	957,521	763,087	78,680	51,917	24,800	19,696	172	19,170
18	375.71	M & R STRUCTURES - OTHER LEASED	11	2,355,592	1,877,266	193,559	127,720	61,010	48,455	424	47,159
19	375.80	M & R STRUCTURES - COMMUNICATION	20	355	272	30	23	12	9	0	9
20	376.00	MAINS	20	52,011,072	39,826,438	4,318,999	3,404,125	1,715,845	1,381,934	0	1,363,730
21	376.00	DIRECT - MAINS - MDS		2,712	0	0	0	0	0	1,356	1,356
22	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	20	1,475,713	1,129,998	122,543	96,585	48,684	39,210	0	38,693
24	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
25	376.80	MAINS-CAST IRON	20	7,139	5,467	593	467	236	190	0	187
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	4,761,664	3,646,150	395,409	311,651	157,087	126,517	0	124,851
28	378.20	DIRECT - M & R EQUIP-GEN-REG		22,850	0	0	0	0	0	0	22,850
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	6,350	4,862	527	416	210	169	0	167
31	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	24,328,623	22,157,780	1,751,661	343,034	51,090	14,841	0	10,218
33	380.00	DIRECT - SERVICES		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	1,014,435	778,802	145,064	80,394	7,872	1,846	71	386
36	381.10	AUTOMATIC METER READING	16	1,247,709	957,891	178,422	98,881	9,682	2,271	87	474
37	381.10	AUTOMATIC METER READING - OTHER	26	16,178	0	0	0	13,333	2,005	217	623
38	382.00	METER INSTALLATIONS	16	828,665	636,183	118,499	65,672	6,430	1,508	58	315
39	383.00	HOUSE REGULATORS	21	413,230	377,990	28,096	6,318	678	107	12	29
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	425,998	0	6,799	59,095	144,511	144,737	0	70,856
42	385.00	DIRECT - IND M&R EQUIPMENT		21,863	0	0	0	0	0	19,269	2,594
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	521,372	415,503	42,841	28,269	13,504	10,725	94	10,438
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		3,264	0	0	0	0	0	3,264	0
50	387.50	GPS EQUIPMENT	11	164,118	130,792	13,486	8,899	4,251	3,376	30	3,286
51		TOTAL DISTRIBUTION PLANT		90,830,724	72,894,683	7,415,408	4,699,449	2,267,425	1,804,227	25,587	1,723,945
53	389-398	GENERAL PLANT	11	1,210,984	965,082	99,507	65,660	31,365	24,910	218	24,244
54		NET DEPRECIATION & AMORTIZATION EXPENSE		104,810,628	84,019,937	8,574,050	5,476,390	2,628,145	2,085,712	28,490	1,997,904
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,159,700	4,111,972	423,973	279,759	133,636	106,135	929	103,297
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		109,970,328	88,131,909	8,998,022	5,756,149	2,761,781	2,191,847	29,419	2,101,201

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		405,178,706	342,963,736	33,845,763	23,689,798	4,472,469	186,630	20,310	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		26,128,192	26,128,192	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
6		GAS PROCUREMENT REVENUE		410,145	310,723	44,093	44,108	10,727	494	0	0
7		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
8		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
9		TOTAL SALES REVENUE		576,957,583	480,487,644	48,942,578	38,792,041	8,139,027	355,590	240,703	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		159,505,660	55,814,017	14,838,839	29,805,677	29,153,853	25,397,646	1,088,584	3,407,044
11		USP REVENUE		4,602,545	4,602,545	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		181,065,578	69,719,497	17,811,418	34,487,536	29,153,853	25,397,646	1,088,584	3,407,044
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,450,098	1,058,397	128,783	141,718	57,380	53,393	2,929	7,497
18	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
19	493.00	RENTS	11	0	0	0	0	0	0	0	0
20	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
21		TOTAL MISCELLANEOUS REVENUE		1,461,680	1,069,003	129,596	141,866	57,393	53,395	2,929	7,498
22		TOTAL PROPOSED OPERATING REVENUE		<u>759,484,841</u>	<u>551,276,144</u>	<u>66,883,592</u>	<u>73,421,443</u>	<u>37,350,273</u>	<u>25,806,631</u>	<u>1,332,216</u>	<u>3,414,542</u>
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		319,420,211	268,018,022	27,982,464	19,714,239	3,541,503	143,673	20,310	0
24		USP REVENUE		22,473,765	22,473,765	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
27		GAS PROCUREMENT REVENUE		370,219	280,475	39,800	39,815	9,683	446	0	0
28		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
29		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
30		TOTAL SALES REVENUE		487,504,735	401,857,255	43,074,986	34,812,189	7,207,017	312,585	240,703	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		151,511,773	67,461,475	12,258,686	24,672,568	23,085,924	19,552,312	1,088,584	3,392,224
32		USP REVENUE		3,958,809	3,958,809	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		172,427,955	80,723,219	15,231,265	29,354,427	23,085,924	19,552,312	1,088,584	3,392,224
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,262,451	921,438	112,118	123,379	49,955	46,483	2,550	6,527
39	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
40	493.00	RENTS	11	0	0	0	0	0	0	0	0

41	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
42		TOTAL MISCELLANEOUS REVENUE		1,274,033	932,043	112,931	123,527	49,968	46,485	2,550	6,528
43		TOTAL CURRENT OPERATING REVENUE		<u>661,206,723</u>	<u>483,512,517</u>	<u>58,419,182</u>	<u>64,290,143</u>	<u>30,342,909</u>	<u>19,911,382</u>	<u>1,331,837</u>	<u>3,398,752</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1

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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) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
2	807.00	PURCHASED GAS EXPENSE	4	1,100,700	815,905	122,761	134,440	24,942	1,145	1,508	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>410,145</u>	<u>304,024</u>	<u>45,744</u>	<u>50,095</u>	<u>9,294</u>	<u>427</u>	<u>562</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>162,879,152</u>	<u>120,735,830</u>	<u>18,166,689</u>	<u>19,894,067</u>	<u>3,690,067</u>	<u>170,037</u>	<u>222,463</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	9,426	7,005	1,091	1,115	201	0	14	0
8	820.00	M & R	25	62,183	46,214	7,195	7,358	1,325	0	93	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,035	1,513	235	241	43	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>4,551</u>	<u>3,382</u>	<u>527</u>	<u>539</u>	<u>97</u>	<u>0</u>	<u>7</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,660,708	6,928,480	710,351	450,963	225,005	181,355	433	164,120
19	871.00	LOAD DISPATCHING	13	290,954	222,772	24,158	19,040	9,599	7,731	18	7,638
20	874.00	MAINS & SERVICES	14	22,963,878	18,397,970	1,844,688	1,214,330	583,971	464,100	1,148	457,670
21	875.00	M & R - GENERAL	13	1,000,400	765,966	83,063	65,466	33,003	26,581	60	26,261
22	876.00	M & R - INDUSTRIAL	17	382,620	0	6,107	53,077	129,796	129,999	0	63,641
23	878.00	METERS & HOUSE REGULATORS	23	2,274,895	1,791,753	298,489	157,719	21,225	4,459	228	1,024
24	879.00	CUSTOMER INSTALLATIONS	15	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
25	880.00	OTHER	18	4,246,568	3,397,212	348,304	221,119	110,326	88,923	212	80,473
26	881.00	RENTS	18	<u>4,805</u>	<u>3,844</u>	<u>394</u>	<u>250</u>	<u>125</u>	<u>101</u>	<u>0</u>	<u>91</u>
27		TOTAL DISTRIBUTION OPERATIONS		<u>47,111,504</u>	<u>38,144,483</u>	<u>3,840,195</u>	<u>2,284,706</u>	<u>1,128,352</u>	<u>907,693</u>	<u>2,099</u>	<u>803,977</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	166,901	133,519	13,689	8,691	4,336	3,495	8	3,163
29	886.00	STRUCTURES AND IMPROVEMENTS	13	82,677	63,302	6,865	5,410	2,728	2,197	5	2,170
30	887.00	MAINS	13	18,854,683	14,436,277	1,565,504	1,233,851	622,016	500,969	1,131	494,935
31	889.00	M & R - GENERAL	13	1,227,716	940,013	101,937	80,342	40,502	32,620	74	32,228
32	890.00	M & R - INDUSTRIAL	17	177,871	0	2,839	24,674	60,339	60,434	0	29,585
33	892.00	SERVICES	15	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
34	893.00	METERS & HOUSE REGULATORS	23	1,032,820	813,470	135,516	71,605	9,636	2,024	103	465
35	894.00	OTHER EQUIPMENT	18	<u>1,410,952</u>	<u>1,128,748</u>	<u>115,726</u>	<u>73,468</u>	<u>36,657</u>	<u>29,545</u>	<u>71</u>	<u>26,738</u>
36		TOTAL DISTRIBUTION MAINTENANCE		<u>26,489,518</u>	<u>20,735,718</u>	<u>2,196,662</u>	<u>1,547,897</u>	<u>783,639</u>	<u>633,441</u>	<u>1,392</u>	<u>590,769</u>
37		TOTAL DISTRIBUTION		<u>73,601,022</u>	<u>58,880,201</u>	<u>6,036,856</u>	<u>3,832,603</u>	<u>1,911,991</u>	<u>1,541,134</u>	<u>3,491</u>	<u>1,394,746</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 8 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)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	814,253	745,620	57,120	10,414	904	138	16	41
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	8,039,150	7,361,530	563,946	102,821	8,924	1,367	161	402
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	99,421	70,529	26,961	1,931	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,235,204	5,800,673	222,285	212,246	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	516,729	(0)	217	13,135	241,421	214,370	13,440	34,146
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	782,615	739,685	21,461	21,469	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		26,432,574	26,432,574	0	0	0	0	0	0
9	905.00	MISCELLANEOUS	6	442	405	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>42,920,388</u>	<u>41,151,015</u>	<u>892,021</u>	<u>362,022</u>	<u>251,249</u>	<u>215,875</u>	<u>13,617</u>	<u>34,588</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	1,014	929	71	13	1	0	0	0
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	291,420	266,856	20,443	3,727	324	50	6	15
15	910.00	MISCELLANEOUS	6	1,755,276	1,607,324	123,133	22,450	1,948	298	35	88
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>2,047,710</u>	<u>1,875,108</u>	<u>143,647</u>	<u>26,190</u>	<u>2,273</u>	<u>348</u>	<u>41</u>	<u>103</u>
<u>SALES EXPENSES</u>											
20	912.00	DEMONSTRATION	6	440,988	403,817	30,935	5,640	490	75	9	22
21	913.00	ADVERTISING	6	<u>15,196</u>	<u>13,915</u>	<u>1,066</u>	<u>194</u>	<u>17</u>	<u>3</u>	<u>0</u>	<u>1</u>
22		TOTAL SALES		<u>456,184</u>	<u>417,732</u>	<u>32,001</u>	<u>5,835</u>	<u>506</u>	<u>78</u>	<u>9</u>	<u>23</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
23	920.00	SALARIES	19	29,502,955	24,014,520	2,396,525	1,421,157	667,652	526,038	2,065	474,998
24	920.00	SALARIES - AMR OTHER	26	0	0	0	0	0	0	0	0
25	921.00	OFFICE SUPPLIES & EXPENSES	19	4,852,052	3,949,425	394,132	233,723	109,802	86,512	340	78,118
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
25	923.00	OUTSIDE SERVICES EMPLOYED	19	30,511,995	24,835,849	2,478,489	1,469,763	690,486	544,029	2,136	491,243
26	923.00	OUTSIDE SERVICES EMPLOYED - AMR OTHER	26	0	0	0	0	0	0	0	0
27	924.00	PROPERTY INSURANCE	19	282,937	230,302	22,983	13,629	6,403	5,045	20	4,555
28	925.00	INJURIES AND DAMAGES	19	8,132,741	6,619,807	660,623	391,754	184,044	145,007	569	130,937
29	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,844,634	13,680,706	1,375,701	808,374	390,459	311,794	842	276,757
30	928.00	REGULATORY COMMISSION EXPENSES	19	3,276,603	2,667,057	266,159	157,834	74,150	58,422	229	52,753
31	930.00	MISCELLANEOUS GENERAL	19	624,968	508,705	50,766	30,105	14,143	11,143	44	10,062
32	931.00	RENTS-GENERAL	19	5,648,985	4,598,104	458,867	272,112	127,837	100,721	395	90,949
33	932.00	MAINTENANCE	19	<u>4,420,310</u>	<u>3,598,000</u>	<u>359,062</u>	<u>212,926</u>	<u>100,032</u>	<u>78,814</u>	<u>309</u>	<u>71,167</u>
34		TOTAL ADMINISTRATIVE & GENERAL		<u>104,098,180</u>	<u>84,702,476</u>	<u>8,463,307</u>	<u>5,011,377</u>	<u>2,365,006</u>	<u>1,867,525</u>	<u>6,950</u>	<u>1,681,539</u>
35		TOTAL O & M EXPENSES		<u>386,080,831</u>	<u>307,820,476</u>	<u>33,743,568</u>	<u>29,141,346</u>	<u>8,222,758</u>	<u>3,794,997</u>	<u>246,687</u>	<u>3,110,999</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1

PAGE 9 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)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	101,559	82,483	8,294	4,874	2,354	1,880	5	1,669
2	408.00	FICA	24	<u>3,001,579</u>	<u>2,437,792</u>	<u>245,139</u>	<u>144,046</u>	<u>69,577</u>	<u>55,559</u>	<u>150</u>	<u>49,316</u>
3		TOTAL FEDERAL TAXES		<u>3,103,138</u>	<u>2,520,275</u>	<u>253,433</u>	<u>148,920</u>	<u>71,931</u>	<u>57,439</u>	<u>155</u>	<u>50,985</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	463,904	369,704	38,119	25,153	12,015	9,543	84	9,287
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	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	148,271	120,688	12,044	7,142	3,355	2,644	10	2,387
9	408.00	OTHER	19	<u>625</u>	<u>509</u>	<u>51</u>	<u>30</u>	<u>14</u>	<u>11</u>	<u>0</u>	<u>10</u>
10		TOTAL STATE TAXES		<u>612,800</u>	<u>490,900</u>	<u>50,214</u>	<u>32,325</u>	<u>15,385</u>	<u>12,197</u>	<u>94</u>	<u>11,685</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,715,938</u>	<u>3,011,176</u>	<u>303,647</u>	<u>181,245</u>	<u>87,315</u>	<u>69,636</u>	<u>249</u>	<u>62,669</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 10 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	101-107	GROSS PLANT [PAGE 3]		3,669,424,653	2,923,904,268	301,718,381	199,336,757	95,014,740	75,364,453	729,260	73,356,795
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,820,178	439,046	448,988	80,827	0	5,654	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(614,186,255)	(492,494,215)	(52,288,165)	(32,664,176)	(14,482,988)	(11,323,393)	(223,369)	(10,709,949)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(121,487)</u>	<u>(18,913)</u>	<u>(19,341)</u>	<u>(3,482)</u>	0	<u>(244)</u>	0
5		NET PLANT		3,058,869,624	2,434,108,743	249,850,348	167,102,227	80,609,097	64,041,061	511,301	62,646,847
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,212,895	966,605	99,664	65,763	31,414	24,949	218	24,282
7	164.00	GAS STORED UNDERGROUND - FSS	25	34,854,214	25,903,302	4,032,633	4,123,951	742,395	0	51,933	0
8	165.00	PREPAYMENTS	19	3,707,519	3,017,809	301,162	178,591	83,901	66,105	260	59,691
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		39,774,628	29,887,716	4,433,459	4,368,305	857,710	91,054	52,411	83,973
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,060,268	55,826,824	5,760,355	3,805,674	1,813,860	1,439,038	14,012	1,400,505
14	282.00	ACCUMULATED DEF INCOME TAX	12	(492,255,641)	(392,248,985)	(40,473,259)	(26,739,326)	(12,744,499)	(10,110,931)	(98,451)	(9,840,190)
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	0	0	0	0	0	0	0	0
16	283.00	ACCUMULATED DEF INCOME TAX	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>
17		TOTAL DEFERRED INCOME TAXES		(422,195,373)	(336,422,161)	(34,712,904)	(22,933,652)	(10,930,639)	(8,671,893)	(84,439)	(8,439,685)
18	235.00	CUSTOMER DEPOSITS	9	(3,456,339)	(2,451,927)	(937,290)	(67,122)	0	0	0	0
19	252.00	CUSTOMER ADVANCES	20	<u>19,525</u>	<u>14,951</u>	<u>1,621</u>	<u>1,278</u>	<u>644</u>	<u>519</u>	<u>0</u>	<u>512</u>
20		RATE BASE		<u>2,673,012,066</u>	<u>2,125,137,322</u>	<u>218,635,234</u>	<u>148,471,036</u>	<u>70,536,812</u>	<u>55,460,741</u>	<u>479,273</u>	<u>54,291,647</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**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) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	84,548,957	15,373,944	29,211,404	19,271,055	13,854,902	1,055,482	(1,876,118)
2	STATUTORY ADJUSTMENTS	12	(78,923,100)	(62,889,083)	(6,489,057)	(4,287,103)	(2,043,319)	(1,621,081)	(15,785)	(1,577,673)
3	INTEREST ON DEBT		(51,589,133)	(41,015,150)	(4,219,660)	(2,865,491)	(1,361,360)	(1,070,392)	(9,250)	(1,047,829)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(11,100,575)	(8,845,382)	(912,689)	(602,983)	(287,394)	(228,006)	(2,220)	(221,901)
5	STATE TAXABLE INCOME		19,826,818	(28,200,658)	3,752,537	21,455,827	15,578,981	10,935,423	1,028,227	(4,723,520)
6	NET OPERATING LOSS DEDUCTION	12	(7,930,728)	(6,319,521)	(652,065)	(430,797)	(205,327)	(162,897)	(1,586)	(158,535)
	STATE TAXABLE INCOME		11,896,090	(34,520,179)	3,100,473	21,025,029	15,373,655	10,772,526	1,026,641	(4,882,055)
7	STATE NET INCOME TAX @ 9.99%		1,188,419	(3,448,566)	309,737	2,100,400	1,535,828	1,076,175	102,561	(487,717)
8	DEFERRED INCOME TAXES	12	<u>87,306</u>	<u>69,569</u>	<u>7,178</u>	<u>4,743</u>	<u>2,260</u>	<u>1,793</u>	<u>18</u>	<u>1,745</u>
9	STATE INCOME TAX		1,275,725	(3,378,997)	316,916	2,105,143	1,538,089	1,077,969	102,579	(485,972)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	84,548,957	15,373,944	29,211,404	19,271,055	13,854,902	1,055,482	(1,876,118)
11	STATE NET INCOME TAX (LINE 7)		(1,188,419)	3,448,566	(309,737)	(2,100,400)	(1,535,828)	(1,076,175)	(102,561)	487,717
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(130,512,233)	(103,997,367)	(10,730,716)	(7,089,425)	(3,378,962)	(2,680,721)	(26,102)	(2,608,940)
13	FEDERAL TAXABLE INCOME		29,738,974	(15,999,844)	4,333,491	20,021,579	14,356,265	10,098,005	926,818	(3,997,340)
14	FEDERAL INCOME TAX @ 21%		6,245,184	(3,359,967)	910,033	4,204,531	3,014,816	2,120,581	194,632	(839,441)
15	DEFERRED INCOME TAXES	12	18,347,602	14,620,103	1,508,540	996,642	475,019	376,860	3,670	366,769
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,643,471)	(2,106,423)	(217,346)	(143,593)	(68,440)	(54,297)	(529)	(52,843)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	(18,334)	(14,610)	(1,507)	(996)	(475)	(377)	(4)	(367)
19	FEDERAL INCOME TAX		21,930,982	9,139,103	2,199,719	5,056,584	3,420,921	2,442,767	197,769	(525,882)
20	STATE NET INCOME TAX (LINE 9)		<u>1,275,725</u>	<u>(3,378,997)</u>	<u>316,916</u>	<u>2,105,143</u>	<u>1,538,089</u>	<u>1,077,969</u>	<u>102,579</u>	<u>(485,972)</u>
21	TOTAL INCOME TAXES		<u>23,206,707</u>	<u>5,760,106</u>	<u>2,516,635</u>	<u>7,161,727</u>	<u>4,959,009</u>	<u>3,520,736</u>	<u>300,348</u>	<u>(1,011,854)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**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	745,300,000	465,000,000	77,700,000	101,000,000	55,900,000	45,700,000	0	45,200,000
2	PERCENT		100.000%	56.326%	10.425%	13.552%	7.500%	6.132%	0.000%	6.065%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,365,577	27,497,571	3,901,994	3,903,397	993,014	0	69,600	0
4	PERCENT		100.000%	75.614%	10.730%	10.734%	2.731%	0.000%	0.191%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,902,973	34,643,463	5,655,506	8,993,139	7,494,851	11,116,014	0	8,720,420
6	PERCENT		100.000%	45.213%	7.381%	11.737%	9.781%	14.507%	0.000%	11.381%
7	GAS PURCHASED EXPENSE	4	161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
8	PERCENT		100.000%	74.126%	11.153%	12.214%	2.266%	0.104%	0.137%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.014%	8.606%	12.258%	8.427%	10.145%	0.000%	8.550%
11	AVERAGE NO. OF CUSTOMERS	6	443,997	406,599	31,147	5,677	492	74	8	23
12	PERCENT		100.000%	91.571%	7.015%	1.279%	0.111%	0.017%	0.002%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	4,286,997	3,988,255	152,830	145,913	0	0	0	0
14	PERCENT		100.000%	93.031%	3.565%	3.404%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	47,730,149	0	21,264	1,299,102	23,877,893	21,202,603	1,329,287	3,377,362
16	PERCENT		100.000%	0.000%	0.042%	2.542%	46.721%	41.486%	2.601%	6.608%
17	CUSTOMER DEPOSITS	9	2,490,819	1,766,967	675,468	48,384	0	0	0	0
18	PERCENT		100.000%	70.940%	27.118%	1.942%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,025,514	753,791	91,074	100,228	40,581	37,764	2,076	5,298
20	PERCENT		100.000%	72.988%	8.881%	9.773%	3.957%	3.682%	0.202%	0.517%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,451,488,993	2,806,794,736	289,415,723	190,974,040	91,225,400	72,453,581	625,514	70,523,754
22	PERCENT		100.000%	79.694%	8.217%	5.422%	2.590%	2.057%	0.018%	2.002%
23	GROSS PLANT	12	3,669,424,653	2,923,904,268	301,718,381	199,336,757	95,014,740	75,364,453	729,260	73,356,795
24	PERCENT		100.000%	79.684%	8.222%	5.432%	2.589%	2.054%	0.020%	1.999%
25	MAINS - ACCOUNT 376	13	2,438,971,723	1,867,423,206	202,513,710	159,616,116	80,454,327	64,797,559	151,817	64,014,988
26	PERCENT		100.000%	76.566%	8.303%	6.544%	3.299%	2.657%	0.006%	2.625%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 13 OF 30
WITNESS: C. E. Notestone

LINE NO.	DESCRIPTION (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)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,165,072,567	2,587,338,856	259,425,912	170,761,423	82,114,266	65,279,731	152,378	64,348,381
28	PERCENT		100.000%	80.117%	8.033%	5.288%	2.543%	2.021%	0.005%	1.993%
29	SERVICES	15	534,138,622	486,677,147	38,476,456	7,536,696	1,122,960	325,364	0	224,003
30	PERCENT		100.000%	91.077%	7.200%	1.410%	0.210%	0.061%	0.000%	0.042%
31	METERS	16	32,121,201	24,669,612	4,595,069	2,546,409	249,224	58,585	2,303	12,157
32	PERCENT		100.000%	76.772%	14.300%	7.925%	0.776%	0.182%	0.007%	0.038%
33	INDUSTRIAL M & R	17	4,282,802	0	81,967	712,667	1,742,719	1,745,449	0	854,490
34	PERCENT		100.000%	0.000%	1.596%	13.872%	33.923%	33.976%	0.000%	16.633%
35	OTHER DISTRIBUTION O & M EXPENSES	18	57,990,926	47,288,398	4,848,392	3,078,112	1,535,543	1,237,715	2,767	1,120,162
36	PERCENT		100.000%	79.999%	8.202%	5.207%	2.598%	2.094%	0.005%	1.895%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	85,251,908	70,529,168	7,038,114	4,173,586	1,960,500	1,544,636	5,904	1,395,314
38	PERCENT		100.000%	81.397%	8.123%	4.817%	2.263%	1.783%	0.007%	1.610%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	76.573%	8.304%	6.545%	3.299%	2.657%	0.000%	2.622%
41	HOUSE REGULATORS (GPA 383)	21	3,525,781	3,225,387	239,718	53,913	5,767	900	96	241
42	PERCENT		100.000%	91.472%	6.799%	1.529%	0.164%	0.026%	0.003%	0.007%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	64.293%	8.455%	9.402%	5.863%	6.401%	0.000%	5.586%
45	METERS	23	132,123,667	104,109,137	17,344,150	9,164,259	1,233,510	258,768	13,844	59,459
46	PERCENT		100.000%	78.762%	13.121%	6.933%	0.933%	0.196%	0.010%	0.045%
47	LABOR	24	35,733,486	29,506,494	2,966,945	1,743,477	842,181	672,584	1,805	596,843
48	PERCENT		100.000%	81.217%	8.167%	4.799%	2.318%	1.851%	0.005%	1.643%
49	SALES AND CHOICE TRANSPORTATION	25	46,614,961	34,643,463	5,393,499	5,515,384	993,014	0	69,600	0
50	PERCENT		100.000%	74.319%	11.570%	11.832%	2.130%	0.000%	0.149%	0.000%
51	AUTOMATED METER READING OTHER	26	574	0	0	0	492	74	8	23
52	PERCENT		96.147%	0.000%	0.000%	0.000%	82.412%	12.395%	1.340%	3.853%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	37,192,869	29,640,485	3,056,138	2,016,597	963,295	765,057	6,695	744,601
2	376.00	MAINS [2]	6	1,288,118,427	1,179,542,925	90,361,508	16,475,035	1,429,811	218,980	25,762	64,406
3	376.00	DIRECT - MAINS - MDS [2]	Pg 3	76,964	0	0	0	0	0	38,488	38,476
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,744,920	11,670,651	894,056	163,008	14,147	2,167	255	637
5	376.30	MAINS-BARE STEEL [2]	6	20,837,300	19,080,924	1,461,737	266,509	23,129	3,542	417	1,042
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	43,794	0	0	0	0	0	43,794	0
7	376.80	MAINS-CAST IRON [2]	6	52,489	48,065	3,682	671	58	9	1	3
8	380.00	SERVICES	15	790,447,259	719,915,650	56,912,203	11,145,306	1,659,939	482,173	0	331,988
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	42,969,482	32,988,531	6,144,636	3,405,331	333,443	78,204	3,008	16,328
12	381.10	AUTOMATIC METER READING	16	24,684,073	18,950,457	3,529,823	1,956,213	191,548	44,925	1,728	9,380
13	381.10	AUTOMATIC METER READING - OTHER	26	404,440	0	0	0	333,307	50,130	5,419	15,583
14	382.00	METER INSTALLATIONS	16	44,125,107	33,875,727	6,309,890	3,496,915	342,411	80,308	3,089	16,768
15	383.00	HOUSE REGULATORS	21	16,515,236	15,106,817	1,122,871	252,518	27,085	4,294	495	1,156
16	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,187,605	236,931	53,282	5,715	906	105	244
17	385.00	IND M&R EQUIPMENT	17	7,448,547	0	118,879	1,033,262	2,526,771	2,530,718	0	1,238,917
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	493,521	0	0	0	0	0	434,968	58,553
19	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,037,970	0	16,566	143,987	352,110	352,661	0	172,646
20	389-398	GENERAL PLANT [1]	11	<u>16,129,606</u>	<u>12,854,329</u>	<u>1,325,370</u>	<u>874,547</u>	<u>417,757</u>	<u>331,786</u>	<u>2,903</u>	<u>322,915</u>
21		TOTAL GROSS PLANT		2,306,808,758	2,076,862,166	171,494,288	41,283,183	8,620,528	4,945,861	567,688	3,035,047
22	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	15,429,278	12,296,209	1,267,824	836,575	399,618	317,380	2,777	308,894
23	376.00	MAINS [2]	6	156,620,554	143,419,008	10,986,932	2,003,177	173,849	26,625	3,132	7,831
24	376.00	DIRECT - MAINS - MDS [2]	Pg 4	24,392	0	0	0	0	0	14,353	10,039
25	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
26	376.30	MAINS-BARE STEEL [2]	6	14,814,946	13,566,194	1,039,268	189,483	16,445	2,519	296	741
27	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	42,306	0	0	0	0	0	42,306	0
28	376.80	MAINS-CAST IRON [2]	6	41,371	37,884	2,902	529	46	7	1	2
29	380.00	SERVICES	15	151,260,474	137,763,502	10,890,754	2,132,773	317,647	92,269	0	63,529
30	380.00	DIRECT - SERVICES	Pg 4	1,673	0	0	0	0	0	435	1,239
31	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
32	381.00	METERS	16	18,744,299	14,390,373	2,680,435	1,485,486	145,456	34,115	1,312	7,123
33	381.10	AUTOMATIC METER READING	16	18,518,794	14,217,248	2,648,188	1,467,614	143,706	33,704	1,296	7,037
34	381.10	AUTOMATIC METER READING - OTHER	26	40,444	0	0	0	33,331	5,013	542	1,558
35	382.00	METER INSTALLATIONS	16	15,717,025	12,066,274	2,247,535	1,245,574	121,964	28,605	1,100	5,972
36	383.00	HOUSE REGULATORS	21	8,144,134	7,449,602	553,720	124,524	13,356	2,117	244	570
37	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
38	385.00	IND M&R EQUIPMENT	17	2,733,501	0	43,627	379,191	927,285	928,734	0	454,663
39	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	94,684	0	0	0	0	0	76,391	18,293
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>5,462,317</u>	<u>4,353,139</u>	<u>448,839</u>	<u>296,167</u>	<u>141,474</u>	<u>112,360</u>	<u>983</u>	<u>109,356</u>
42		TOTAL DEPRECIATION RESERVE		407,690,192	359,559,433	32,810,022	10,161,093	2,434,177	1,583,449	145,170	996,848

[1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 63.629% (PAGE 17)

[2] CUSTOMER PORTION OF MAINS @ 54.198% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	791,902	714,901	58,725	13,491	2,544	1,353	196	691
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(265,415,992)	(238,958,878)	(19,731,730)	(4,749,946)	(991,858)	(569,059)	(65,317)	(349,205)
3	235.00	CUSTOMER DEPOSITS	9	(3,456,339)	(2,451,927)	(937,290)	(67,122)	0	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>12,748</u>	<u>11,508</u>	<u>945</u>	<u>217</u>	<u>41</u>	<u>22</u>	<u>3</u>	<u>11</u>
5	TOTAL CUSTOMER-BASED RATE BASE			1,631,050,885	1,476,618,337	118,074,916	26,318,729	5,197,078	2,794,728	357,400	1,689,696
6	EQUITY CAPITAL @ 54.340%			886,313,051	802,394,404	64,161,909	14,301,597	2,824,092	1,518,655	194,211	918,181
7	RETURN ON RATE BASE @ 7.880%			128,526,810	116,357,525	9,304,303	2,073,916	409,530	220,225	28,163	133,148
8	RETURN ON EQUITY @ 10.950%			97,051,279	87,862,187	7,025,729	1,566,025	309,238	166,293	21,266	100,541
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	7,936,625	6,325,014	652,152	430,324	205,559	163,256	1,429	158,891
10	376.00	MAINS [2]	6	28,188,961	25,812,914	1,977,456	360,537	31,290	4,792	564	1,409
11	376.00	DIRECT - MAINS - MDS [2]		1,470	0	0	0	0	0	735	735
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
13	376.30	MAINS-BARE STEEL [2]	6	799,807	732,391	56,106	10,230	888	136	16	40
14	376.30	DIRECT - MAINS-BARE STEEL [2]		0	0	0	0	0	0	0	0
15	376.80	MAINS-CAST IRON [2]	6	3,869	3,543	271	49	4	1	0	0
16	380.00	SERVICES	15	24,328,623	22,157,780	1,751,661	343,034	51,090	14,841	0	10,218
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	1,014,435	778,802	145,064	80,394	7,872	1,846	71	385
20	381.10	AUTOMATIC METER READING	16	1,247,709	957,891	178,422	98,881	9,682	2,271	87	474
21	381.10	AUTOMATIC METER READING - OTHER	26	16,178	0	0	0	13,333	2,005	217	623
22	382.00	METER INSTALLATIONS	16	828,665	636,183	118,499	65,672	6,430	1,508	58	315
23	383.00	HOUSE REGULATORS	21	413,230	377,990	28,096	6,318	678	107	12	29
24	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
25	385.00	IND M&R EQUIPMENT	17	425,998	0	6,799	59,094	144,511	144,737	0	70,856
26	385.00	DIRECT - IND M&R EQUIPMENT		21,863	0	0	0	0	0	19,269	2,594
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>770,537</u>	<u>614,072</u>	<u>63,315</u>	<u>41,779</u>	<u>19,957</u>	<u>15,850</u>	<u>139</u>	<u>15,426</u>
29	TOTAL DEPRECIATION EXPENSES			65,998,020	58,396,579	4,977,842	1,496,311	491,294	351,351	22,611	262,033
30	TOTAL NET SALVAGE AMORTIZED [3]			<u>3,283,066</u>	<u>2,616,406</u>	<u>269,769</u>	<u>178,008</u>	<u>85,031</u>	<u>67,533</u>	<u>591</u>	<u>65,727</u>
31	TOTAL DEPRECIATION & AMORTIZATION EXPENSES			<u>69,281,086</u>	<u>61,012,985</u>	<u>5,247,611</u>	<u>1,674,319</u>	<u>576,325</u>	<u>418,883</u>	<u>23,202</u>	<u>327,760</u>

[1] INTANGIBLE PLANT @ 63.629% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[2] MAINS @ 54.198% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[3] GENERAL PLANT & NET SALVAGE @ 63.629% 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, 2022

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	6,115,291	5,202,457	480,688	205,932	93,602	74,501	285	57,826
2	874.00	MAINS & SERVICES [1]	Pg 18	15,020,443	13,725,805	1,064,021	199,464	22,236	5,026	777	3,114
3	876.00	M & R - INDUSTRIAL	17	382,620	0	6,107	53,077	129,796	129,999	0	63,641
4	878.00	METERS & HOUSE REGULATORS	23	2,274,895	1,791,753	298,489	157,718	21,225	4,459	227	1,024
5	879.00	CUSTOMER INSTALLATIONS	15	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
6	880.00	OTHER [5]	Pg 21	2,998,486	2,550,899	235,693	100,974	45,896	36,530	140	28,354
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	117,848	100,257	9,263	3,969	1,804	1,436	5	1,114
8	887.00	MAINS [2]	13	10,218,861	7,824,174	848,472	668,722	337,120	271,515	613	268,245
9	890.00	M & R - INDUSTRIAL	17	177,871	1	2,839	24,674	60,339	60,433	0	29,585
10	892.00	SERVICES	15	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
11	893.00	METERS & HOUSE REGULATORS	23	1,032,820	813,471	135,516	71,605	9,636	2,024	103	465
12	894.00	OTHER EQUIPMENT [5]	Pg 21	<u>996,267</u>	<u>847,554</u>	<u>78,311</u>	<u>33,549</u>	<u>15,249</u>	<u>12,137</u>	<u>46</u>	<u>9,421</u>
13		TOTAL DISTRIBUTION		44,042,685	37,510,790	3,457,937	1,466,350	666,028	530,161	1,911	409,508
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	814,253	745,620	57,120	10,414	904	138	16	41
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	8,039,150	7,361,530	563,946	102,821	8,923	1,367	161	402
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	99,421	70,529	26,961	1,931	0	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,235,204	5,800,673	222,285	212,246	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	516,729	1	217	13,135	241,421	214,370	13,440	34,145
20	905.00	MISCELLANEOUS	6	442	405	31	6	0	0	0	0
21	921.00	OFFICE SUPPLIES & EXPENSES	6	<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 CUSTOMER ACCOUNTS		15,705,199	13,978,758	870,560	340,553	251,248	215,875	13,617	34,588
23	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
24	908.00	CUSTOMER ASSISTANCE	6	1,014	929	71	13	1	0	0	0
25	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	291,420	266,856	20,443	3,727	323	50	6	15
26	910.00	MISCELLANEOUS	6	1,755,276	1,607,324	123,133	22,450	1,948	298	35	88
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30		TOTAL CUST SERVICE & INFORMATION		2,047,710	1,875,109	143,647	26,190	2,272	348	41	103
31	912.00	DEMONSTRATION	6	440,988	403,818	30,935	5,640	489	75	9	22
32	913.00	ADVERTISING	6	<u>15,196</u>	<u>13,915</u>	<u>1,066</u>	<u>194</u>	<u>17</u>	<u>3</u>	<u>0</u>	<u>1</u>
33		TOTAL SALES		456,184	417,733	32,001	5,834	506	78	9	23
34	920-931	CUSTOMER-RELATED A&G [3]		49,731,865	40,465,761	4,043,260	2,394,135	1,129,858	892,191	3,320	803,339
35		TOTAL CUST-RELATED O&M [LINES 13, 21, 30, 33 & 34]		111,983,642	94,248,151	8,547,405	4,233,062	2,049,912	1,638,653	18,898	1,247,561
36		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		69,281,085	61,012,985	5,247,611	1,674,319	576,325	418,883	23,202	327,760
37		INCOME TAXES		39,433,245	35,699,593	2,854,649	636,297	125,648	67,567	8,641	40,851
38		RETURN ON RATE BASE [PAGE 15, LINE 7]		<u>128,526,810</u>	<u>116,357,525</u>	<u>9,304,303</u>	<u>2,073,916</u>	<u>409,530</u>	<u>220,225</u>	<u>28,163</u>	<u>133,148</u>
39		TOTAL ANNUAL CUSTOMER-BASED COST		<u>349,224,782</u>	<u>307,318,254</u>	<u>25,953,968</u>	<u>8,617,594</u>	<u>3,161,415</u>	<u>2,345,328</u>	<u>78,904</u>	<u>1,749,320</u>
40		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,389,350	4,938,141	375,703	68,327	5,919	888	96	276
41		MONTHLY SYSTEM BASED CHARGE/BILL		<u>\$ 64.80</u>	<u>\$ 62.23</u>	<u>\$ 69.08</u>	<u>\$ 126.12</u>	<u>\$ 534.11</u>	<u>\$ 2,641.14</u>	<u>\$ 821.92</u>	<u>\$ 6,338.12</u>

[1] MAINS AND SERVICES @ 65.409% OF TOTAL ACCOUNT 874. (PAGE 18)

[2] MAINS @ 54.198% OF ACCOUNT 887. (PAGE 17)

[3] CUSTOMER-RELATED A&G @ 47.774% OF A&G (PAGE 20).

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

[5] CUSTOMER-RELATED (SEE WORKPAPER).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	2,376,689,964							
2	376.00	DIRECT - MAINS - MDS	Pg 3	71,014							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	38,446,622							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803							
6	376.80	MAINS-CAST IRON	Pg 3	96,846							
7		TOTAL MAINS		2,438,900,731	54.198%	1,321,835,418					
8	380.00	SERVICES	Pg 3	790,447,259							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		790,447,259	100.000%	790,447,259					
11		TOTAL MAINS AND SERVICES		3,229,347,990	65.409%	2,112,282,677					
12		TOTAL ACCOUNT 874	Pg 7			22,963,878					
13		PERCENTAGE CUSTOMER-RELATED (Line 12)				65.409%					
14		CUSTOMER-RELATED ACCOUNT 874				15,020,443					
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		1,321,873,894	1,210,342,565	92,720,982	16,905,223	1,467,146	224,698	108,717	104,564
16	Services	Pg14		790,449,225	719,915,650	56,912,203	11,145,306	1,659,939	482,173	561	333,393
17	Total Customer Based Mains and Services			2,112,323,119	1,930,258,215	149,633,185	28,050,529	3,127,085	706,871	109,278	437,957
				100.000%	91.381%	7.084%	1.328%	0.148%	0.033%	0.005%	0.021%
18	Account 874	Line 14		15,020,443							
19	CUSTOMER BASED ACCOUNT 874			15,020,443	13,725,805	1,064,021	199,464	22,236	5,026	777	3,114

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	18,854,683							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.198%							
3		CUSTOMER-RELATED ACCOUNT 887		10,218,861							
4		Total Customer Based Mains	Pg 18	1,321,873,894	#####	92,720,982	16,905,223	1,467,146	224,698	108,717	104,564
				100.000%	91.563%	7.014%	1.279%	0.111%	0.017%	0.008%	0.008%
5		Account 887		10,218,861							
6		CUSTOMER BASED ACCOUNT 887		10,218,861	9,356,659	716,788	130,687	11,342	1,737	840	808

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	120,614,344						
2	874.00	MAINS & SERVICES	Pg 16	15,020,443						
3	876.00	M & R - INDUSTRIAL	Pg 16	382,620						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,274,895						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	7,286,676						
6	887.00	MAINS	Pg 16	10,218,861						
7	890.00	M & R - INDUSTRIAL	Pg 16	177,871						
8	892.00	SERVICES	Pg 16	3,535,898						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	1,032,820						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	814,253						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	8,039,150						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	99,421						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	6,235,204						
15	905.00	MISCELLANEOUS	Pg 16	442						
16	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
17	907.00	SUPERVISION	Pg 16	0						
18	908.00	CUSTOMER ASSISTANCE	Pg 16	1,014						
19	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	291,420						
20	910.00	MISCELLANEOUS	Pg 16	1,755,276						
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	440,988						
25	913.00	ADVERTISING	Pg 16	<u>15,196</u>						
26		CUSTOMER-RELATED O&M LESS A&G		57,622,448						
27		ADMINISTRATIVE & GENERAL	Pg 8	104,098,180						
28		A&G CUSTOMER-RELATED COSTS PCT [Line 27 / Line 1]		47.77%						
29		CUSTOMER-RELATED A&G		<u>49,731,865</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, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

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

LINE NO.	ACCT NO.	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	15,020,443	13,725,805	1,064,021	199,464	22,236	5,026	777	3,114
3	876.00	M & R - INDUSTRIAL	Pg 16	382,620	0	6,107	53,077	129,796	129,999	0	63,641
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,274,895	1,791,753	298,489	157,718	21,225	4,459	227	1,024
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
6	887.00	MAINS	Pg 16	10,218,861	7,824,174	848,472	668,722	337,120	271,515	613	268,245
7	890.00	M & R - INDUSTRIAL	Pg 16	177,871	1	2,839	24,674	60,339	60,433	0	29,585
8	892.00	SERVICES	Pg 16	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
9	893.00	METERS & HOUSE REGULATORS	Pg 16	1,032,820	813,471	135,516	71,605	9,636	2,024	103	465
10		TOTAL		39,930,084	34,012,080	3,134,670	1,327,858	603,079	480,058	1,720	370,619
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	22,963,878	18,397,970	1,844,688	1,214,330	583,971	464,100	1,148	457,670
13	876.00	M & R - INDUSTRIAL	Pg 7	382,620	0	6,107	53,077	129,796	129,999	0	63,641
14	878.00	METERS & HOUSE REGULATORS	Pg 7	2,274,895	1,791,753	298,489	157,719	21,225	4,459	228	1,024
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
16	887.00	MAINS	Pg 7	18,854,683	14,436,277	1,565,504	1,233,851	622,016	500,969	1,131	494,935
17	890.00	M & R - INDUSTRIAL	Pg 7	177,871	0	2,839	24,674	60,339	60,434	0	29,585
18	892.00	SERVICES	Pg 7	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
19	893.00	METERS & HOUSE REGULATORS	Pg 7	1,032,820	813,470	135,516	71,605	9,636	2,024	103	465
20		TOTAL		56,509,341	45,296,345	4,632,369	2,907,854	1,449,711	1,168,586	2,610	1,051,866
21		PERCENTAGE CUSTOMER RELATED (LINE 11 / LINE 21)		70.661%	75.088%	67.669%	45.665%	41.600%	41.080%	65.893%	35.234%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	8,660,708	6,928,480	710,351	450,963	225,005	181,355	433	164,120
24		PERCENTAGE CUSTOMER RELATED			75.088%	67.669%	45.665%	41.600%	41.080%	65.893%	35.234%
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		6,115,291	5,202,457	480,688	205,932	93,602	74,501	285	57,826
26	880.00	OTHER	Pg 7	4,246,568	3,397,212	348,304	221,119	110,326	88,923	212	80,473
27		PERCENTAGE CUSTOMER RELATED			75.088%	67.669%	45.665%	41.600%	41.080%	65.893%	35.234%
28	880.00	OTHER CUSTOMER RELATED		2,998,486	2,550,899	235,693	100,974	45,896	36,530	140	28,354
29	885.00	SUPERVISION & ENGINEERING	Pg 7	166,901	133,519	13,689	8,691	4,336	3,495	8	3,163
30		PERCENTAGE CUSTOMER RELATED			75.088%	67.669%	45.665%	41.600%	41.080%	65.893%	35.234%
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		117,848	100,257	9,263	3,969	1,804	1,436	5	1,114
32	894.00	OTHER EQUIPMENT	Pg 7	1,410,952	1,128,748	115,726	73,468	36,657	29,545	71	26,738
33		PERCENTAGE CUSTOMER RELATED			75.088%	67.669%	45.665%	41.600%	41.080%	65.893%	35.234%
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		996,267	847,554	78,311	33,549	15,249	12,137	46	9,421

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, 2022

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	3,669,424,653	2,923,904,268	301,718,381	199,336,757	95,014,740	75,364,453	729,260	73,356,795
2		Customer Based Gross Plant	Pg 14	2,306,808,758	2,076,862,166	171,494,288	41,283,183	8,620,528	4,945,861	567,688	3,035,047
3		Percent		100.000%	90.032%	7.434%	1.790%	0.374%	0.214%	0.025%	0.132%
4		Customer Based Gross Plant to Total Gross Plant		62.866%							
5		Total Deferred Income Taxes	Pg 10	(422,195,373)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(265,415,992)	(238,958,878)	(19,731,730)	(4,749,946)	(991,858)	(569,059)	(65,317)	(349,205)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 38 Pg 12		3,451,488,993	2,806,794,736	289,415,723	190,974,040	91,225,400	72,453,581	625,514	70,523,754
8		Customer Based Dist Plant Excl 375.7, 375.71.38 Pg 14		2,253,486,284	2,034,367,352	167,112,780	38,392,038	7,239,476	3,849,017	558,090	1,967,531
9		Percent		100.000%	90.276%	7.416%	1.704%	0.321%	0.171%	0.025%	0.087%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71		65.290%							
11		Materials & Supplies		1,212,895							
12		CUSTOMER BASED MATERIALS & SUPPLIES		791,902	714,901	58,725	13,491	2,544	1,353	196	691
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 38 Pg 12		3,451,488,993	2,806,794,736	289,415,723	190,974,040	91,225,400	72,453,581	625,514	70,523,754
14		Customer Based Dist Plant Excl 375.7, 375.71.387		2,253,486,284	2,034,367,352	167,112,780	38,392,038	7,239,476	3,849,017	558,090	1,967,531
15		Percent		100.000%	90.276%	7.416%	1.704%	0.321%	0.171%	0.025%	0.087%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71		65.290%							
17		Customer Advances	Pg 10	19,525							
18		CUSTOMER BASED ADVANCES		12,748	11,508	945	217	41	22	3	11

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	15,375,983	12,253,735	1,263,445	833,686	398,238	316,284	2,768	307,827
2	380.00	SERVICES	15	790,447,259	719,915,650	56,912,203	11,145,306	1,659,939	482,173	0	331,988
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	42,969,482	32,988,532	6,144,636	3,405,331	333,443	78,204	3,008	16,328
6	381.10	AUTOMATIC METER READING	16	24,684,073	18,950,456	3,529,823	1,956,213	191,548	44,925	1,728	9,380
7	381.10	AUTOMATIC METER READING - OTHER	26	404,440	1	0	0	333,307	50,130	5,419	15,583
8	382.00	METER INSTALLATIONS	16	44,125,107	33,875,726	6,309,890	3,496,915	342,411	80,308	3,089	16,768
9	383.00	HOUSE REGULATORS	21	16,515,236	15,106,817	1,122,871	252,518	27,085	4,294	495	1,156
10	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,187,605	236,931	53,282	5,715	906	105	244
11	385.00	IND M&R EQUIPMENT	17	7,448,547	0	118,879	1,033,262	2,526,771	2,530,718	0	1,238,917
12	385.00	DIRECT - IND M&R EQUIPMENT		493,521	0	0	0	0	0	434,968	58,553
13	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>1,037,970</u>	<u>0</u>	<u>16,566</u>	<u>143,987</u>	<u>352,110</u>	<u>352,661</u>	<u>0</u>	<u>172,646</u>
14		TOTAL GROSS PLANT		946,988,371	836,278,522	75,655,244	22,320,500	6,170,567	3,940,603	452,141	2,170,795
15	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	6,378,651	5,083,402	524,134	345,850	165,207	131,209	1,148	127,701
16	380.00	SERVICES	15	151,260,474	137,763,502	10,890,754	2,132,773	317,647	92,269	0	63,529
17	380.00	DIRECT - SERVICES	Pg 14	1,673	0	0	0	0	0	435	1,239
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	18,744,299	14,390,372	2,680,435	1,485,486	145,456	34,115	1,312	7,123
20	381.10	AUTOMATIC METER READING	16	18,518,794	14,217,249	2,648,188	1,467,614	143,706	33,704	1,296	7,037
21	381.10	AUTOMATIC METER READING - OTHER	26	40,444	0	0	0	33,331	5,013	542	1,558
22	382.00	METER INSTALLATIONS	16	15,717,025	12,066,275	2,247,535	1,245,574	121,964	28,605	1,100	5,972
23	383.00	HOUSE REGULATORS	21	8,144,134	7,449,603	553,720	124,524	13,356	2,117	244	570
24	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
25	385.00	IND M&R EQUIPMENT	17	2,733,501	1	43,627	379,191	927,285	928,734	0	454,663
26	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	94,684	0	0	0	0	0	76,391	18,293
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		221,633,679	190,970,404	19,588,393	7,181,012	1,867,952	1,255,766	82,468	687,685

[1] INTANGIBLE PLANT @ 26.305% 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, 2022

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	327,380	289,572	26,142	7,551	2,028	1,274	158	655
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXE	Pg 30	(108,958,255)	(96,220,240)	(8,704,714)	(2,568,144)	(709,971)	(453,397)	(52,022)	(249,767)
3	235.00	CUSTOMER DEPOSITS	9	(3,456,339)	(2,451,927)	(937,290)	(67,122)	0	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	5,270	4,661	421	122	33	21	3	11
5		TOTAL CUSTOMER-BASED RATE BASE		613,272,748	546,930,184	46,451,410	12,511,895	3,594,705	2,232,735	317,811	1,234,010
6		EQUITY CAPITAL @ 54.340%		333,252,411	297,201,862	25,241,696	6,798,964	1,953,363	1,213,268	172,699	670,561
7		RETURN ON RATE BASE @ 7.880%		48,325,893	43,098,098	3,660,371	985,937	283,263	175,940	25,044	97,240
8		RETURN ON EQUITY @ 10.950%		36,491,139	32,543,604	2,763,966	744,487	213,893	132,853	18,911	73,426
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	3,281,097	2,614,837	269,608	177,901	84,980	67,492	591	65,688
10	380.00	SERVICES	15	24,328,623	22,157,780	1,751,661	343,034	51,090	14,840	0	10,218
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	1,014,435	778,803	145,064	80,394	7,872	1,846	71	385
14	381.10	AUTOMATIC METER READING	16	1,247,709	957,892	178,422	98,881	9,682	2,271	87	474
15	381.10	AUTOMATIC METER READING - OTHER	26	16,178	(1)	0	0	13,333	2,005	217	623
16	382.00	METER INSTALLATIONS	16	828,665	636,183	118,499	65,672	6,430	1,508	58	315
17	383.00	HOUSE REGULATORS	21	413,230	377,990	28,096	6,318	678	107	12	29
18	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
19	385.00	IND M&R EQUIPMENT	17	425,998	1	6,799	59,094	144,511	144,737	0	70,856
20	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	21,863	0	0	0	0	0	19,269	2,594
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
22		TOTAL DEPRECIATION EXPENSES		31,577,848	27,523,485	2,498,149	831,294	318,576	234,806	20,319	151,218
23		TOTAL NET SALVAGE AMORTIZED [1]	11	1,357,259	1,081,654	111,526	73,591	35,153	27,919	244	27,172
24		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		32,935,107	28,605,139	2,609,675	904,885	353,729	262,725	20,563	178,390

[1] NET SALVAGE @ 26.305% 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, 2022

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 25 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	874.00	MAINS & SERVICES [SERVICES ONLY][1]		5,620,868	5,121,676	404,701	79,254	11,804	3,429	4	0
2	876.00	M & R - INDUSTRIAL	17	382,620	0	6,107	53,077	129,796	129,999	0	63,641
3	878.00	METERS & HOUSE REGULATORS	23	2,274,895	1,791,753	298,489	157,718	21,225	4,459	227	1,024
4	879.00	CUSTOMER INSTALLATIONS	15	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
5	890.00	M & R - INDUSTRIAL	17	177,871	0	2,839	24,674	60,339	60,433	0	29,585
6	892.00	SERVICES	15	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
7	893.00	METERS & HOUSE REGULATORS	23	<u>1,032,820</u>	<u>813,470</u>	<u>135,516</u>	<u>71,605</u>	<u>9,636</u>	<u>2,024</u>	<u>103</u>	<u>465</u>
8		TOTAL DISTRIBUTION		20,311,648	17,583,775	1,626,877	538,927	255,528	206,946	335	99,260
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	814,253	745,620	57,120	10,414	904	138	16	41
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	8,039,150	7,361,530	563,946	102,821	8,923	1,367	161	402
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	99,421	70,529	26,961	1,931	0	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,235,204	5,800,673	222,285	212,246	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	516,729	0	217	13,135	241,421	214,370	13,440	34,145
15	905.00	MISCELLANEOUS	6	442	405	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		15,705,199	13,978,757	870,560	340,553	251,249	215,875	13,617	34,588
18	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
19	908.00	CUSTOMER ASSISTANCE	6	1,014	929	71	13	1	0	0	0
20	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	291,420	266,856	20,443	3,727	323	50	6	15
21	910.00	MISCELLANEOUS	6	1,755,276	1,607,324	123,133	22,450	1,948	298	35	88
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		2,047,710	1,875,109	143,647	26,190	2,273	348	41	102
26	912.00	DEMONSTRATION	6	440,988	403,817	30,935	5,640	489	75	9	22
27	913.00	ADVERTISING	6	<u>15,196</u>	<u>13,915</u>	<u>1,066</u>	<u>194</u>	<u>17</u>	<u>3</u>	<u>0</u>	<u>1</u>
28		TOTAL SALES		456,184	417,732	32,001	5,835	506	78	9	23
29		CUSTOMER-RELATED BENEFITS	24	229,056	186,032	18,707	10,992	5,310	4,240	11	3,763
30		CUSTOMER-RELATED PAYROLL TAXES	11	841,199	670,385	69,121	45,610	21,787	17,303	151	16,841
31		TOTAL CUST-RELATED O&M [LINES 8, 17, 25, 28,29 & 30]		39,590,996	34,711,790	2,760,914	968,108	536,652	444,791	14,165	154,578
32		DEPRECIATION EXPENSE	Pg 24	32,756,716	28,605,139	2,609,675	904,885	353,729	262,725	20,563	178,390
33		INCOME TAXES		14,797,010	13,222,906	1,123,037	302,495	86,908	53,980	7,684	29,834
34		RETURN ON RATE BASE	Pg 24	<u>48,228,653</u>	<u>43,098,098</u>	<u>3,660,371</u>	<u>985,937</u>	<u>283,263</u>	<u>175,940</u>	<u>25,044</u>	<u>97,240</u>
35		TOTAL ANNUAL CUSTOMER-BASED COST		<u>135,373,375</u>	<u>119,637,933</u>	<u>10,153,997</u>	<u>3,161,425</u>	<u>1,260,552</u>	<u>937,436</u>	<u>67,456</u>	<u>460,042</u>
36		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,389,350	4,938,141	375,703	68,327	5,919	888	96	276
37		MONTHLY CUSTOMER BASED COST/BILL [LINE 35 / LINE 36]		<u>\$ 25.12</u>	<u>\$ 24.23</u>	<u>\$ 27.03</u>	<u>\$ 46.27</u>	<u>\$ 212.97</u>	<u>\$ 1,055.67</u>	<u>\$ 702.67</u>	<u>\$ 1,666.82</u>

[1] MAINS AND SERVICES @ 24.477% 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, 2022

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		3,541,626,578						
2	380.00	SERVICES	Pg 17	790,447,259						
3	380.00	DIRECT - SERVICES	Pg 17	1,966						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	42,969,482						
6	381.10	AUTOMATIC METER READING	Pg 17	24,684,073						
7	381.10	AUTOMATIC METER READING - OTHER	Pg 17	404,440						
8	382.00	METER INSTALLATIONS	Pg 17	44,125,107						
9	383.00	HOUSE REGULATORS	Pg 17	16,515,236						
10	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,484,788						
11	385.00	IND M&R EQUIPMENT	Pg 17	7,448,547						
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	493,521						
13	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	1,037,970						
14		CUSTOMER-RELATED GROSS PLANT		931,612,388						
15		GENERAL PLANT	Pg 3	25,349,458						
16		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		26.305%						
17		CUSTOMER-RELATED GENERAL PLANT		6,668,175						
18		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	58,452,700						
19		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		26.305%						
20		CUSTOMER-RELATED INTANGIBLE PLANT		15,375,983						

[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, 2022

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	2,376,689,964						
2	376.00	DIRECT - MAINS - MDS	Pg 3	71,014						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	38,446,622						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	80,803						
6	376.80	MAINS-CAST IRON	Pg 3	96,846						
7		TOTAL MAINS		2,438,900,731	75.523%					
8	380.00	SERVICES	Pg 3	790,447,259						
9	380.00	DIRECT - SERVICES	Pg 3	561						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		790,447,820	24.477%					
12		TOTAL MAINS AND SERVICES		3,229,348,551						
13		TOTAL ACCOUNT 874	Pg 7	22,963,878						
		PERCENTAGE SERVICES		24.477%						
14		CUSTOMER-RELATED ACCOUNT 874		5,620,868						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	790,449,225	719,915,650	56,912,203	11,145,306	1,659,939	482,173	561
17	Total Customer Based Mains and Services			790,449,225	719,915,650	56,912,203	11,145,306	1,659,939	482,173	561
				99.958%	91.077%	7.200%	1.410%	0.210%	0.061%	0.000%
18	Account 874		Line 14	5,620,868						
19	CUSTOMER BASED ACCOUNT 874			5,620,868	5,121,676	404,701	79,254	11,804	3,429	4

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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)	42,123,280			
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)				3,103,138
4	874.00	MAINS & SERVICES (1) Alloc 24	2,330,570	5.53%	46,753	171,697
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	218,157	0.52%	4,377	16,074
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,220,959	2.90%	24,496	89,960
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,687,734	11.13%	94,037	345,348
8	890.00	M & R - INDUSTRIAL Alloc 24	37,756	0.09%	760	2,793
9	892.00	SERVICES Alloc 24	1,414,805	3.36%	28,383	104,234
10	893.00	METERS & HOUSE REGULATORS Alloc 24	575,459	1.37%	11,542	42,389
11	902.00	METER READING Alloc 24	253,477	0.60%	5,087	18,681
12	903.00	BILLING & ACCOUNTING Alloc 24	678,981	1.61%	13,621	50,023
13	920.00	SALARIES Alloc 24	-	0.00%	-	-
14		TOTAL	11,417,897	27.11%	229,056	841,199

(1) MAINS AND SERVICES @ 24.477% 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, 2022

**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	5,620,868	5,121,676	404,701	79,254	11,804	3,429	4
3	876.00	M & R - INDUSTRIAL	Pg 25	382,620	0	6,107	53,077	129,796	129,999	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	2,274,895	1,791,753	298,489	157,718	21,225	4,459	227
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0
6	890.00	M & R - INDUSTRIAL	Pg 25	177,871	0	2,839	24,674	60,339	60,433	0
7	892.00	SERVICES	Pg 25	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>1,032,820</u>	<u>813,470</u>	<u>135,516</u>	<u>71,605</u>	<u>9,636</u>	<u>2,024</u>	<u>103</u>
9		TOTAL		20,311,648	17,583,775	1,626,877	538,927	255,528	206,946	335
10	TOTAL COMPANY EXPENSES									
11	874.00	MAINS & SERVICES	Pg 21	22,963,878	18,397,970	1,844,688	1,214,330	583,971	464,100	1,148
12	876.00	M & R - INDUSTRIAL	Pg 21	382,620	0	6,107	53,077	129,796	129,999	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	2,274,895	1,791,753	298,489	157,719	21,225	4,459	228
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0
15	890.00	M & R - INDUSTRIAL	Pg 21	177,871	0	2,839	24,674	60,339	60,434	0
16	892.00	SERVICES	Pg 21	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>1,032,820</u>	<u>813,470</u>	<u>135,516</u>	<u>71,605</u>	<u>9,636</u>	<u>2,024</u>	<u>103</u>
18		TOTAL		37,654,658	30,860,068	3,066,864	1,674,003	827,695	667,617	1,479
19		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 19)		53.942%	56.979%	53.047%	32.194%	30.872%	30.998%	22.635%
20	TOTAL COMPANY EXPENSES (PAGE 7)									
21	870.00	SUPERVISION & ENGINEERING	Pg 21	8,660,708	6,928,480	710,351	450,963	225,005	181,355	433
22		PERCENTAGE CUSTOMER RELATED			<u>56.979%</u>	<u>53.047%</u>	<u>32.194%</u>	<u>30.872%</u>	<u>30.998%</u>	<u>22.635%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,595,560	3,947,779	376,820	145,183	69,464	56,216	98
24	880.00	OTHER	Pg 21	4,246,568	3,397,212	348,304	221,119	110,326	88,923	212
25		PERCENTAGE CUSTOMER RELATED			<u>56.979%</u>	<u>53.047%</u>	<u>32.194%</u>	<u>30.872%</u>	<u>30.998%</u>	<u>22.635%</u>
26	880.00	OTHER CUSTOMER RELATED		2,253,321	1,935,697	184,765	71,187	34,060	27,564	48
27	885.00	SUPERVISION & ENGINEERING	Pg 21	166,901	133,519	13,689	8,691	4,336	3,495	8
28		PERCENTAGE CUSTOMER RELATED			<u>56.979%</u>	<u>53.047%</u>	<u>32.194%</u>	<u>30.872%</u>	<u>30.998%</u>	<u>22.635%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		88,562	76,078	7,262	2,798	1,339	1,083	2
30	894.00	OTHER EQUIPMENT	Pg 21	1,410,952	1,128,748	115,726	73,468	36,657	29,545	71
31		PERCENTAGE CUSTOMER RELATED			<u>56.979%</u>	<u>53.047%</u>	<u>32.194%</u>	<u>30.872%</u>	<u>30.998%</u>	<u>22.635%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		748,681	643,149	61,389	23,652	11,317	9,158	16

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	3,669,424,653	2,923,904,268	301,718,381	199,336,757	95,014,740	75,364,453	729,260	73,356,795
2		Customer Based Gross Plant Without Mains	Pg 23	946,988,371	836,278,522	75,655,244	22,320,500	6,170,567	3,940,603	452,141	2,170,795
3		Percent		100.000%	88.309%	7.989%	2.357%	0.652%	0.416%	0.048%	0.229%
4		Customer Based Gross Plant to Total Gross Plant		25.808%							
5		Total Deferred Income Taxes	Pg 10	(422,195,373)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(108,958,255)	(96,220,240)	(8,704,714)	(2,568,144)	(709,971)	(453,397)	(52,022)	(249,767)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,451,488,993	2,806,794,736	289,415,723	190,974,040	91,225,400	72,453,581	625,514	70,523,754
8		Customer Based Dist Plant Excl 375.7, 375.71.387	Pg 23	931,612,389	824,024,787	74,391,799	21,486,814	5,772,329	3,624,319	449,373	1,862,968
9		Percent		100.000%	88.451%	7.985%	2.306%	0.620%	0.389%	0.048%	0.200%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		26.992%							
11		Materials & Supplies	Pg 10	1,212,895							
12		CUSTOMER BASED MATERIALS & SUPPLIES		327,380	289,572	26,142	7,551	2,028	1,274	158	655
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	3,451,488,993	2,806,794,736	289,415,723	190,974,040	91,225,400	72,453,581	625,514	70,523,754
14		Customer Based Gross Plant Without Mains	Pg 23	931,612,389	824,024,787	74,391,799	21,486,814	5,772,329	3,624,319	449,373	1,862,968
15		Percent		100.000%	88.451%	7.985%	2.306%	0.620%	0.389%	0.048%	0.200%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		26.992%							
17		Customer Advances	Pg 10	19,525							
18		CUSTOMER BASED ADVANCES		5,270	4,661	421	122	33	21	3	11

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

DOCKET NO.: R-2021 -
WITNESS: C. E. Notestone
STUDY TYPE: PEAK & AVERAGE
FORECASTED TEST YEAR: DECEMBER 31, 2022
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, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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]		759,484,841	551,276,144	66,883,592	73,421,443	37,350,273	25,806,631	1,332,216	3,414,542
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		225,828,344	162,866,636	16,162,049	15,609,339	10,097,084	11,653,755	26,299	9,413,183
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	69,639,097	9,225,419	10,057,955	6,623,106	7,830,220	29,419	6,565,112
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>2,483,420</u>	<u>310,109</u>	<u>304,027</u>	<u>197,500</u>	<u>230,573</u>	<u>249</u>	<u>190,060</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		500,882,917	354,605,054	43,695,762	45,680,852	20,573,520	19,883,014	276,360	16,168,356
7	OPERATING INCOME BEFORE TAXES		258,601,924	196,671,090	23,187,830	27,740,591	16,776,753	5,923,617	1,055,857	(12,753,814)
8	INCOME TAXES		48,211,677	40,280,798	4,457,843	5,465,106	3,134,105	(247,815)	300,444	(5,178,804)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(149,835)</u>	<u>(20,520)</u>	<u>(23,392)</u>	<u>(15,439)</u>	<u>(18,348)</u>	<u>(49)</u>	<u>(15,431)</u>
10	NET INCOME TAXES		47,968,664	40,130,963	4,437,323	5,441,713	3,118,666	(266,162)	300,396	(5,194,236)
11	OPERATING INCOME		210,633,260	156,540,127	18,750,507	22,298,878	13,658,087	6,189,779	755,461	(7,559,578)
12	RATE BASE [PAGE 10]		2,673,012,066	1,632,611,139	224,690,377	263,041,870	173,378,146	#####	479,273	173,178,601
13	RATE OF RETURN EARNED ON RATE BASE		7.880%	9.588%	8.345%	8.477%	7.878%	3.010%	157.627%	-4.365%
14	UNITIZED RETURN		1.00	1.22	1.06	1.08	1.00	0.38	20.00	(0.55)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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]		661,206,723	483,512,517	58,419,182	64,290,143	30,342,909	19,911,382	1,331,837	3,398,752
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		224,712,524	162,097,268	16,065,947	15,505,665	10,017,525	11,586,822	26,294	9,413,004
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	69,639,097	9,225,419	10,057,955	6,623,106	7,830,220	29,419	6,565,112
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>2,483,420</u>	<u>310,109</u>	<u>304,027</u>	<u>197,500</u>	<u>230,573</u>	<u>249</u>	<u>190,060</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		499,767,097	353,835,686	43,599,659	45,577,178	20,493,961	19,816,081	276,355	16,168,176
7	OPERATING INCOME BEFORE TAXES		161,439,626	129,676,831	14,819,523	18,712,965	9,848,948	95,302	1,055,482	#####
8	INCOME TAXES [PAGE 11]		23,206,707	23,039,651	2,304,237	3,141,823	1,351,216	(1,747,747)	300,348	(5,182,822)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(149,835)</u>	<u>(20,520)</u>	<u>(23,392)</u>	<u>(15,439)</u>	<u>(18,348)</u>	<u>(49)</u>	<u>(15,431)</u>
10	NET INCOME TAXES		22,963,694	22,889,817	2,283,717	3,118,430	1,335,778	(1,766,094)	300,299	(5,198,253)
11	OPERATING INCOME		138,475,932	106,787,014	12,535,805	15,594,535	8,513,170	1,861,396	755,183	(7,571,172)
12	RATE BASE [PAGE 10]		2,673,012,066	1,632,611,139	224,690,377	263,041,870	173,378,146	205,632,659	479,273	#####
13	RATE OF RETURN EARNED ON RATE BASE		5.181%	6.541%	5.579%	5.929%	4.910%	0.905%	157.568%	-4.372%
14	UNITIZED RETURN		1.00	1.26	1.08	1.14	0.95	0.17	30.41	(0.84)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	63,388,078	39,071,144	5,349,320	6,099,201	4,031,482	4,793,407	11,410	4,032,116
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	5,831,763	4,334,108	674,735	690,014	124,217	0	8,689	0
<u>DISTRIBUTION PLANT</u>											
4	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	11,414	1,889	2,690	1,849	2,226	0	1,876
5	374.20	LAND - OTHER DISTRIBUTION	5	3,361,100	1,748,243	289,256	412,004	283,240	340,984	0	287,374
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	49,601	8,207	11,689	8,036	9,674	0	8,153
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	3,851,518	2,003,329	331,462	472,119	324,568	390,737	0	329,305
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	1,681,702	278,247	396,322	272,459	328,005	0	276,436
11	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,655	605	861	592	713	0	601
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,087	345	492	338	407	0	343
14	375.40	M & R STRUCTURES - REGULATING	5	6,397,121	3,327,399	550,536	784,159	539,085	648,988	0	546,954
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	1,376	11,962	29,251	29,297	0	14,342
17	375.70	M & R STRUCTURES - OTHER	11	32,767,270	20,197,090	2,765,230	3,152,867	2,083,998	2,477,861	5,898	2,084,326
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,293,269	3,879,045	531,089	605,538	400,252	475,897	1,133	400,315
19	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,590	1,421	2,024	1,392	1,676	0	1,412
20	376.00	MAINS	5	2,376,689,964	1,236,211,518	204,537,938	291,334,656	200,283,663	241,115,197	0	203,206,992
21	376.00	DIRECT - MAINS - MDS		142,006	0	0	0	0	0	71,014	70,992
22	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	12,231,342	2,023,742	2,882,528	1,981,650	2,385,646	0	2,010,574
23	376.30	MAINS-BARE STEEL	5	38,446,622	19,997,626	3,308,716	4,712,787	3,239,897	3,900,410	0	3,287,186
24	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	5	96,846	50,374	8,335	11,871	8,161	9,825	0	8,280
26	378.10	M & R EQUIP - GENERAL	5	1,444,656	751,424	124,327	177,086	121,741	146,560	0	123,518
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	131,630,413	68,466,243	11,328,113	16,135,256	11,092,495	13,353,905	0	11,254,400
28	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	437,493	227,558	37,651	53,628	36,868	44,384	0	37,406
30	379.10	M & R EQUIP - CITY GATE	5	136,417	70,956	11,740	16,722	11,496	13,840	0	11,664
31	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(234)	(39)	(55)	(38)	(46)	0	(39)
32	380.00	SERVICES	15	790,447,259	719,915,650	56,912,203	11,145,306	1,659,939	482,173	0	331,988
33	380.00	DIRECT - SERVICES		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	42,969,482	32,988,531	6,144,636	3,405,331	333,443	78,205	3,008	16,328
36	381.10	AUTOMATIC METER READING	16	24,684,073	18,950,457	3,529,823	1,956,213	191,548	44,925	1,728	9,380
37	381.10	AUTOMATIC METER READING - OTHER	26	404,440	0	0	0	333,307	50,130	5,420	15,583
38	382.00	METER INSTALLATIONS	16	44,125,107	33,875,727	6,309,890	3,496,915	342,411	80,308	3,089	16,768
39	383.00	HOUSE REGULATORS	21	16,515,236	15,106,816	1,122,871	252,518	27,085	4,294	496	1,156
40	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,187,606	236,931	53,282	5,715	906	105	244
41	385.00	IND M&R EQUIPMENT	17	7,448,547	0	118,879	1,033,262	2,526,771	2,530,718	0	1,238,917
42	385.00	DIRECT - IND M&R EQUIPMENT		493,521	0	0	0	0	0	434,968	58,553
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,037,970	0	16,566	143,987	352,111	352,661	0	172,646
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,989	1,641	1,872	1,237	1,471	4	1,237
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	72,269	9,895	11,282	7,457	8,866	21	7,458
46	387.42	OTHER EQUIP RADIO	11	119,609	73,725	10,094	11,509	7,607	9,045	22	7,608
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	384,579	52,654	60,035	39,682	47,182	112	39,688
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	10,630,871	6,552,657	897,139	1,022,902	676,123	803,907	1,914	676,230
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
50	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,356,882</u>	<u>185,774</u>	<u>211,816</u>	<u>140,007</u>	<u>166,468</u>	<u>396</u>	<u>140,029</u>
51		TOTAL DISTRIBUTION PLANT		3,574,855,354	2,203,395,853	301,689,182	343,983,438	227,365,438	270,337,443	704,598	227,379,402
52	389-398	GENERAL PLANT	11	<u>25,349,458</u>	15,624,899	2,139,241	2,439,125	1,612,226	1,916,926	4,563	1,612,479
53		TOTAL GROSS PLANT		<u>3,669,424,653</u>	<u>2,262,426,004</u>	<u>309,852,477</u>	<u>353,211,778</u>	<u>233,133,362</u>	<u>277,047,776</u>	<u>729,260</u>	<u>233,023,997</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

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WITNESS: C. E. Notestone

<u>LINE</u> <u>NO.</u>	<u>ACCT.</u> <u>NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC</u> <u>FACTOR</u> <u>(C)</u>	<u>TOTAL</u> <u>COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$	<u>FLEX</u> <u>(K)</u> \$
1	301-305	INTANGIBLE PLANT	11	24,248,814	14,946,484	2,046,357	2,333,221	1,542,225	1,833,695	4,365	1,542,467
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	4,988,812	3,707,635	577,206	590,276	106,262	0	7,433	0
<u>DISTRIBUTION PLANT</u>											
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	234,772	122,114	20,205	28,778	19,784	23,818	0	20,073
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	892,472	464,210	76,806	109,399	75,209	90,541	0	76,306
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	1,829,962	951,837	157,487	224,317	154,211	185,650	0	156,462
11	374.50	DIRECT - RIGHTS OF WAY		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	1,540,299	801,171	132,558	188,810	129,801	156,263	0	131,696
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	4,570	0	0	0	0	0	4,204	366
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,129	0	1,215	10,561	25,825	25,866	0	12,663
17	375.70	M & R STRUCTURES - OTHER	11	4,693,933	2,893,247	396,121	451,650	298,534	354,955	845	298,581
18	375.71	M & R STRUCTURES - OTHER LEASED	11	4,853,084	2,991,344	409,552	466,964	308,656	366,990	874	308,705
19	375.80	M & R STRUCTURES - COMMUNICATION	5	8,647	4,498	744	1,060	729	877	0	739
20	376.00	MAINS	5	288,978,474	150,309,264	24,869,488	35,422,981	24,352,216	29,316,866	0	24,707,660
21	376.00	DIRECT - MAINS - MDS		45,005	0	0	0	0	0	26,482	18,523
22	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	5	27,334,857	14,217,952	2,352,438	3,350,707	2,303,508	2,773,121	0	2,337,130
24	376.30	DIRECT - MAINS-BARE STEEL		78,059	0	0	0	0	0	78,059	0
25	376.80	MAINS-CAST IRON	5	76,333	39,704	6,569	9,357	6,433	7,744	0	6,527
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	25,028,481	13,018,314	2,153,951	3,067,991	2,109,150	2,539,139	0	2,139,935
28	378.20	DIRECT - M & R EQUIP-GEN-REG		92,737	0	0	0	0	0	0	92,737
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	80,501	41,872	6,928	9,868	6,784	8,167	0	6,883
31	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	151,260,474	137,763,502	10,890,754	2,132,773	317,647	92,269	0	63,529
33	380.00	DIRECT - SERVICES		1,673	0	0	0	0	0	435	1,239
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	18,744,299	14,390,373	2,680,435	1,485,486	145,456	34,115	1,312	7,123
36	381.10	AUTOMATIC METER READING	16	18,518,794	14,217,249	2,648,188	1,467,614	143,706	33,704	1,296	7,037
37	381.10	AUTOMATIC METER READING - OTHER	26	40,444	(0)	0	0	33,331	5,013	542	1,558
38	382.00	METER INSTALLATIONS	16	15,717,025	12,066,274	2,247,535	1,245,574	121,964	28,605	1,100	5,973
39	383.00	HOUSE REGULATORS	21	8,144,134	7,449,602	553,720	124,524	13,356	2,118	244	570
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	2,733,501	0	43,627	379,191	927,285	928,734	0	454,663
42	385.00	DIRECT - IND M&R EQUIPMENT		94,684	0	0	0	0	0	76,391	18,293
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	3,466,387	2,136,612	292,528	333,536	220,462	262,128	624	220,497
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,298	0	0	0	0	0	17,298	0
50	387.50	GPS EQUIPMENT	11	<u>1,776,967</u>	<u>1,095,287</u>	<u>149,958</u>	<u>170,980</u>	<u>113,015</u>	<u>134,374</u>	<u>320</u>	<u>113,033</u>
51		TOTAL DISTRIBUTION PLANT		576,363,995	374,974,424	50,090,805	50,682,120	31,827,062	37,371,058	210,026	31,208,500
52	389-398	GENERAL PLANT	11	<u>8,584,634</u>	<u>5,291,397</u>	<u>724,457</u>	<u>826,014</u>	<u>545,983</u>	<u>649,170</u>	<u>1,545</u>	<u>546,069</u>
53		TOTAL DEPRECIATION RESERVE		<u>614,186,255</u>	<u>398,919,940</u>	<u>53,438,825</u>	<u>54,431,631</u>	<u>34,021,531</u>	<u>39,853,923</u>	<u>223,369</u>	<u>33,297,036</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE											111, SCHEDULE 2
PEAK & AVERAGE											PAGE 5 OF 13
											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	12,473,282	7,688,282	1,052,620	1,200,179	793,301	943,230	2,245	793,426
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	295,638	219,715	34,205	34,980	6,297	0	441	0
		<u>DISTRIBUTION PLANT</u>									
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	66,145	34,405	5,692	8,108	5,574	6,710	0	5,655
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	34,846	18,125	2,999	4,271	2,937	3,535	0	2,979
11	374.50	DIRECT - RIGHTS OF WAY		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	142,182	73,955	12,236	17,429	11,982	14,424	0	12,157
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	500	(0)	8	69	170	170	0	83
17	375.70	M & R STRUCTURES - OTHER	11	957,521	590,197	80,805	92,133	60,898	72,408	172	60,908
18	375.71	M & R STRUCTURES - OTHER LEASED	11	2,355,592	1,451,940	198,788	226,655	149,816	178,130	424	149,839
19	375.80	M & R STRUCTURES - COMMUNICATION	5	355	185	31	44	30	36	0	30
20	376.00	MAINS	5	52,011,072	27,053,039	4,476,073	6,375,517	4,382,973	5,276,523	0	4,446,947
21	376.00	DIRECT - MAINS - MDS		2,712	0	0	0	0	0	1,356	1,356
22	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	5	1,475,713	767,577	127,000	180,893	124,358	149,711	0	126,174
24	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
25	376.80	MAINS-CAST IRON	5	7,139	3,713	614	875	602	724	0	610
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	4,761,664	2,476,732	409,789	583,685	401,266	483,071	0	407,122
28	378.20	DIRECT - M & R EQUIP-GEN-REG		22,850	0	0	0	0	0	0	22,850
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	6,350	3,303	547	778	535	644	0	543
31	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	24,328,623	22,157,780	1,751,661	343,034	51,090	14,841	0	10,218
33	380.00	DIRECT - SERVICES		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	1,014,435	778,802	145,064	80,394	7,872	1,846	71	386
36	381.10	AUTOMATIC METER READING	16	1,247,709	957,891	178,422	98,881	9,682	2,271	87	474
37	381.10	AUTOMATIC METER READING - OTHER	26	16,178	0	0	0	13,333	2,005	217	623
38	382.00	METER INSTALLATIONS	16	828,665	636,183	118,499	65,672	6,430	1,508	58	315
39	383.00	HOUSE REGULATORS	21	413,230	377,990	28,096	6,318	678	107	12	29
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	425,998	0	6,799	59,095	144,511	144,737	0	70,856
42	385.00	DIRECT - IND M&R EQUIPMENT		21,863	0	0	0	0	0	19,269	2,594
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	521,372	321,364	43,999	50,167	33,159	39,426	94	33,165
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		3,264	0	0	0	0	0	3,264	0
50	387.50	GPS EQUIPMENT	11	164,118	101,159	13,850	15,791	10,438	12,411	30	10,440
51		TOTAL DISTRIBUTION PLANT		90,830,724	57,804,338	7,600,971	8,209,808	5,418,333	6,405,240	25,587	5,366,448
52											
53	389-398	GENERAL PLANT	11	1,210,984	746,426	102,195	116,521	77,019	91,575	218	77,031
54		NET DEPRECIATION & AMORTIZATION EXPENSE		104,810,628	66,458,761	8,789,992	9,561,488	6,294,949	7,440,044	28,490	6,236,904
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,159,700	3,180,336	435,427	496,466	328,157	390,177	929	328,209
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		109,970,328	69,639,097	9,225,419	10,057,955	6,623,106	7,830,220	29,419	6,565,112

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		405,178,706	342,963,736	33,845,763	23,689,798	4,472,469	186,630	20,310	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		26,128,192	26,128,192	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
6		GAS PROCUREMENT REVENUE		410,145	310,723	44,093	44,108	10,727	494	0	0
7		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
8		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
9		TOTAL SALES REVENUE		576,957,583	480,487,644	48,942,578	38,792,041	8,139,027	355,590	240,703	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		159,505,660	55,814,017	14,838,839	29,805,677	29,153,853	25,397,646	1,088,584	3,407,044
11		USP REVENUE		4,602,545	4,602,545	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		181,065,578	69,719,497	17,811,418	34,487,536	29,153,853	25,397,646	1,088,584	3,407,044
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,450,098	1,058,397	128,783	141,718	57,380	53,393	2,929	7,497
18	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
19	493.00	RENTS	11	0	0	0	0	0	0	0	0
20	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
21		TOTAL MISCELLANEOUS REVENUE		1,461,680	1,069,003	129,596	141,866	57,393	53,395	2,929	7,498
22		TOTAL PROPOSED OPERATING REVENUE		<u>759,484,841</u>	<u>551,276,144</u>	<u>66,883,592</u>	<u>73,421,443</u>	<u>37,350,273</u>	<u>25,806,631</u>	<u>1,332,216</u>	<u>3,414,542</u>
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		319,420,211	268,018,022	27,982,464	19,714,239	3,541,503	143,673	20,310	0
24		USP REVENUE		22,473,765	22,473,765	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
27		GAS PROCUREMENT REVENUE		370,219	280,475	39,800	39,815	9,683	446	0	0
28		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
29		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
30		TOTAL SALES REVENUE		487,504,735	401,857,255	43,074,986	34,812,189	7,207,017	312,585	240,703	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		151,511,773	67,461,475	12,258,686	24,672,568	23,085,924	19,552,312	1,088,584	3,392,224
32		USP REVENUE		3,958,809	3,958,809	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		172,427,955	80,723,219	15,231,265	29,354,427	23,085,924	19,552,312	1,088,584	3,392,224
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,262,451	921,438	112,118	123,379	49,955	46,483	2,550	6,527
39	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
40	493.00	RENTS	11	0	0	0	0	0	0	0	0

41	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
42		TOTAL MISCELLANEOUS REVENUE		1,274,033	932,043	112,931	123,527	49,968	46,485	2,550	6,528
43		TOTAL CURRENT OPERATING REVENUE		<u>661,206,723</u>	<u>483,512,517</u>	<u>58,419,182</u>	<u>64,290,143</u>	<u>30,342,909</u>	<u>19,911,382</u>	<u>1,331,837</u>	<u>3,398,752</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
2	807.00	PURCHASED GAS EXPENSE	4	1,100,700	815,905	122,761	134,440	24,942	1,145	1,508	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>410,145</u>	<u>304,024</u>	<u>45,744</u>	<u>50,095</u>	<u>9,294</u>	<u>427</u>	<u>562</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>162,879,152</u>	<u>120,735,830</u>	<u>18,166,689</u>	<u>19,894,067</u>	<u>3,690,067</u>	<u>170,037</u>	<u>222,463</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	9,426	7,005	1,091	1,115	201	0	14	0
8	820.00	M & R	25	62,183	46,214	7,195	7,358	1,325	0	93	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,035	1,513	235	241	43	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>4,551</u>	<u>3,382</u>	<u>527</u>	<u>539</u>	<u>97</u>	<u>0</u>	<u>7</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,660,708	5,532,634	727,500	775,740	516,438	606,942	433	501,022
19	871.00	LOAD DISPATCHING	13	290,954	151,325	25,037	35,662	24,516	29,514	18	24,882
20	874.00	MAINS & SERVICES	14	22,963,878	14,139,319	1,897,046	2,204,992	1,473,133	1,762,707	1,148	1,485,533
21	875.00	M & R - GENERAL	13	1,000,400	520,308	86,084	122,619	84,294	101,481	60	85,554
22	876.00	M & R - INDUSTRIAL	17	382,620	0	6,107	53,077	129,796	129,999	0	63,641
23	878.00	METERS & HOUSE REGULATORS	23	2,274,895	1,791,753	298,489	157,719	21,225	4,459	228	1,024
24	879.00	CUSTOMER INSTALLATIONS	15	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
25	880.00	OTHER	18	4,246,568	2,712,793	356,712	380,365	253,223	297,600	212	245,664
26	881.00	RENTS	18	<u>4,805</u>	<u>3,070</u>	<u>404</u>	<u>430</u>	<u>287</u>	<u>337</u>	<u>0</u>	<u>278</u>
27		TOTAL DISTRIBUTION OPERATIONS		<u>47,111,504</u>	<u>31,487,686</u>	<u>3,922,018</u>	<u>3,833,346</u>	<u>2,518,213</u>	<u>2,937,484</u>	<u>2,099</u>	<u>2,410,659</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	166,901	106,620	14,020	14,949	9,952	11,696	8	9,655
29	886.00	STRUCTURES AND IMPROVEMENTS	13	82,677	43,000	7,114	10,134	6,966	8,387	5	7,071
30	887.00	MAINS	13	18,854,683	9,806,321	1,622,446	2,311,019	1,588,696	1,912,619	1,131	1,612,453
31	889.00	M & R - GENERAL	13	1,227,716	638,535	105,645	150,481	103,447	124,540	74	104,994
32	890.00	M & R - INDUSTRIAL	17	177,871	0	2,839	24,674	60,339	60,434	0	29,585
33	892.00	SERVICES	15	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
34	893.00	METERS & HOUSE REGULATORS	23	1,032,820	813,470	135,516	71,605	9,636	2,024	103	465
35	894.00	OTHER EQUIPMENT	18	<u>1,410,952</u>	<u>901,344</u>	<u>118,520</u>	<u>126,379</u>	<u>84,135</u>	<u>98,880</u>	<u>71</u>	<u>81,624</u>
36		TOTAL DISTRIBUTION MAINTENANCE		<u>26,489,518</u>	<u>15,529,679</u>	<u>2,260,684</u>	<u>2,759,098</u>	<u>1,870,598</u>	<u>2,220,736</u>	<u>1,392</u>	<u>1,847,331</u>
37		TOTAL DISTRIBUTION		<u>73,601,022</u>	<u>47,017,366</u>	<u>6,182,703</u>	<u>6,592,443</u>	<u>4,388,810</u>	<u>5,158,220</u>	<u>3,491</u>	<u>4,257,991</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 8 OF 13

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)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	814,253	745,620	57,120	10,414	904	138	16	41
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	8,039,150	7,361,530	563,946	102,821	8,924	1,367	161	402
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	99,421	70,529	26,961	1,931	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,235,204	5,800,673	222,285	212,246	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	516,729	(0)	217	13,135	241,421	214,370	13,440	34,146
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	782,615	739,685	21,461	21,469	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		26,432,574	26,432,574	0	0	0	0	0	0
9	905.00	MISCELLANEOUS	6	442	405	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>42,920,388</u>	<u>41,151,015</u>	<u>892,021</u>	<u>362,022</u>	<u>251,249</u>	<u>215,875</u>	<u>13,617</u>	<u>34,588</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	1,014	929	71	13	1	0	0	0
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	291,420	266,856	20,443	3,727	324	50	6	15
15	910.00	MISCELLANEOUS	6	1,755,276	1,607,324	123,133	22,450	1,948	298	35	88
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>2,047,710</u>	<u>1,875,108</u>	<u>143,647</u>	<u>26,190</u>	<u>2,273</u>	<u>348</u>	<u>41</u>	<u>103</u>
<u>SALES EXPENSES</u>											
20	912.00	DEMONSTRATION	6	440,988	403,817	30,935	5,640	490	75	9	22
21	913.00	ADVERTISING	6	<u>15,196</u>	<u>13,915</u>	<u>1,066</u>	<u>194</u>	<u>17</u>	<u>3</u>	<u>0</u>	<u>1</u>
22		TOTAL SALES		<u>456,184</u>	<u>417,732</u>	<u>32,001</u>	<u>5,835</u>	<u>506</u>	<u>78</u>	<u>9</u>	<u>23</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
23	920.00	SALARIES	19	29,502,955	19,975,566	2,446,090	2,360,827	1,510,846	1,757,491	2,065	1,450,070
24	920.00	SALARIES - AMR OTHER	26	0	0	0	0	0	0	0	0
25	921.00	OFFICE SUPPLIES & EXPENSES	19	4,852,052	3,285,179	402,284	388,261	248,474	289,037	340	238,478
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
25	923.00	OUTSIDE SERVICES EMPLOYED	19	30,511,995	20,658,757	2,529,750	2,441,570	1,562,519	1,817,600	2,136	1,499,665
26	923.00	OUTSIDE SERVICES EMPLOYED - AMR OTHER	26	0	0	0	0	0	0	0	0
27	924.00	PROPERTY INSURANCE	19	282,937	191,568	23,458	22,641	14,489	16,855	20	13,906
28	925.00	INJURIES AND DAMAGES	19	8,132,741	5,506,435	674,286	650,782	416,478	484,467	569	399,724
29	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,844,634	11,381,245	1,403,832	1,343,360	870,531	1,013,036	842	831,788
30	928.00	REGULATORY COMMISSION EXPENSES	19	3,276,603	2,218,490	271,663	262,194	167,795	195,187	229	161,045
31	930.00	MISCELLANEOUS GENERAL	19	624,968	423,147	51,816	50,010	32,005	37,229	44	30,717
32	931.00	RENTS-GENERAL	19	5,648,985	3,824,758	468,357	452,032	289,285	336,510	395	277,648
33	932.00	MAINTENANCE	19	<u>4,420,310</u>	<u>2,992,860</u>	<u>366,488</u>	<u>353,713</u>	<u>226,364</u>	<u>263,318</u>	<u>309</u>	<u>217,258</u>
34		TOTAL ADMINISTRATIVE & GENERAL		<u>104,098,180</u>	<u>70,458,004</u>	<u>8,638,023</u>	<u>8,325,388</u>	<u>5,338,785</u>	<u>6,210,730</u>	<u>6,950</u>	<u>5,120,300</u>
35		TOTAL O & M EXPENSES		<u>386,080,831</u>	<u>281,713,169</u>	<u>34,064,131</u>	<u>35,215,197</u>	<u>13,673,356</u>	<u>11,755,288</u>	<u>246,687</u>	<u>9,413,004</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

PAGE 9 OF 13

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)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	101,559	68,619	8,464	8,099	5,249	6,108	5	5,015
2	408.00	FICA	24	<u>3,001,579</u>	<u>2,028,047</u>	<u>250,152</u>	<u>239,376</u>	<u>155,122</u>	<u>180,515</u>	<u>150</u>	<u>148,218</u>
3		TOTAL FEDERAL TAXES		<u>3,103,138</u>	<u>2,096,666</u>	<u>258,616</u>	<u>247,475</u>	<u>160,370</u>	<u>186,623</u>	<u>155</u>	<u>153,233</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	463,904	285,941	39,149	44,637	29,504	35,080	84	29,509
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	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	148,271	100,390	12,293	11,865	7,593	8,833	10	7,288
9	408.00	OTHER	19	<u>625</u>	<u>423</u>	<u>52</u>	<u>50</u>	<u>32</u>	<u>37</u>	<u>0</u>	<u>31</u>
10		TOTAL STATE TAXES		<u>612,800</u>	<u>386,754</u>	<u>51,494</u>	<u>56,551</u>	<u>37,129</u>	<u>43,950</u>	<u>94</u>	<u>36,827</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,715,938</u>	<u>2,483,420</u>	<u>310,109</u>	<u>304,027</u>	<u>197,500</u>	<u>230,573</u>	<u>249</u>	<u>190,060</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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]		3,669,424,653	2,262,426,004	309,852,477	353,211,778	233,133,362	277,047,776	729,260	233,023,997
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,820,178	439,046	448,988	80,827	0	5,654	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(614,186,255)	(398,919,940)	(53,438,825)	(54,431,631)	(34,021,531)	(39,853,923)	(223,369)	(33,297,036)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(121,487)</u>	<u>(18,913)</u>	<u>(19,341)</u>	<u>(3,482)</u>	0	<u>(244)</u>	0
5		NET PLANT		3,058,869,624	1,866,204,754	256,833,785	299,209,794	199,189,176	237,193,853	511,301	199,726,961
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,212,895	747,605	102,356	116,705	77,140	91,719	218	77,152
7	164.00	GAS STORED UNDERGROUND - FSS	25	34,854,214	25,903,302	4,032,633	4,123,951	742,395	0	51,933	0
8	165.00	PREPAYMENTS	19	3,707,519	2,510,249	307,390	296,676	189,862	220,857	260	182,225
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		39,774,628	29,161,156	4,442,379	4,537,332	1,009,397	312,576	52,411	259,377
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,060,268	43,197,060	5,915,889	6,744,001	4,450,929	5,289,550	14,012	4,448,827
14	282.00	ACCUMULATED DEF INCOME TAX	12	(492,255,641)	(303,510,061)	(41,566,066)	(47,384,528)	(31,273,001)	(37,165,301)	(98,451)	(31,258,233)
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	0	0	0	0	0	0	0	0
16	283.00	ACCUMULATED DEF INCOME TAX	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>
17		TOTAL DEFERRED INCOME TAXES		(422,195,373)	(260,313,001)	(35,650,177)	(40,640,527)	(26,822,072)	(31,875,751)	(84,439)	(26,809,406)
18	235.00	CUSTOMER DEPOSITS	9	(3,456,339)	(2,451,927)	(937,290)	(67,122)	0	0	0	0
19	252.00	CUSTOMER ADVANCES	5	<u>19,525</u>	<u>10,157</u>	<u>1,680</u>	<u>2,393</u>	<u>1,645</u>	<u>1,981</u>	<u>0</u>	<u>1,669</u>
20		RATE BASE		<u>2,673,012,066</u>	<u>1,632,611,139</u>	<u>224,690,377</u>	<u>263,041,870</u>	<u>173,378,146</u>	<u>205,632,659</u>	<u>479,273</u>	<u>173,178,601</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	129,676,831	14,819,523	18,712,965	9,848,948	95,302	1,055,482	(12,769,425)
2	STATUTORY ADJUSTMENTS	12	(78,923,100)	(48,661,616)	(6,664,267)	(7,597,138)	(5,013,985)	(5,958,694)	(15,785)	(5,011,617)
3	INTEREST ON DEBT		(51,589,133)	(31,509,395)	(4,336,524)	(5,076,708)	(3,346,198)	(3,968,710)	(9,250)	(3,342,347)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(11,100,575)</u>	<u>(6,844,282)</u>	<u>(937,333)</u>	<u>(1,068,541)</u>	<u>(705,220)</u>	<u>(838,093)</u>	<u>(2,220)</u>	<u>(704,887)</u>
5	STATE TAXABLE INCOME		19,826,818	42,661,539	2,881,399	4,970,578	783,546	(10,670,196)	1,028,227	(21,828,275)
6	NET OPERATING LOSS DEDUCTION	12	<u>(7,930,728)</u>	<u>(4,889,849)</u>	<u>(669,671)</u>	<u>(763,412)</u>	<u>(503,839)</u>	<u>(598,770)</u>	<u>(1,586)</u>	<u>(503,601)</u>
	STATE TAXABLE INCOME		11,896,090	37,771,690	2,211,728	4,207,166	279,707	(11,268,966)	1,026,641	(22,331,876)
7	STATE NET INCOME TAX @ 9.99%		1,188,419	3,773,392	220,952	420,296	27,943	(1,125,770)	102,561	(2,230,954)
8	DEFERRED INCOME TAXES	12	<u>87,306</u>	<u>53,830</u>	<u>7,372</u>	<u>8,404</u>	<u>5,547</u>	<u>6,592</u>	<u>18</u>	<u>5,544</u>
9	STATE INCOME TAX		1,275,725	3,827,222	228,324	428,700	33,489	(1,119,178)	102,579	(2,225,411)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	129,676,831	14,819,523	18,712,965	9,848,948	95,302	1,055,482	(12,769,425)
11	STATE NET INCOME TAX (LINE 7)		(1,188,419)	(3,773,392)	(220,952)	(420,296)	(27,943)	1,125,770	(102,561)	2,230,954
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(130,512,233)</u>	<u>(80,469,927)</u>	<u>(11,020,453)</u>	<u>(12,563,108)</u>	<u>(8,291,442)</u>	<u>(9,853,674)</u>	<u>(26,102)</u>	<u>(8,287,527)</u>
13	FEDERAL TAXABLE INCOME		29,738,974	45,433,512	3,578,118	5,729,562	1,529,563	(8,632,602)	926,818	(18,825,997)
14	FEDERAL INCOME TAX @ 21%		6,245,184	9,541,038	751,405	1,203,208	321,208	(1,812,846)	194,632	(3,953,459)
15	DEFERRED INCOME TAXES	12	18,347,602	11,312,581	1,549,272	1,766,140	1,165,623	1,385,244	3,670	1,165,073
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,643,471)	(1,629,885)	(223,215)	(254,461)	(167,940)	(199,582)	(529)	(167,860)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>(18,334)</u>	<u>(11,304)</u>	<u>(1,548)</u>	<u>(1,765)</u>	<u>(1,165)</u>	<u>(1,384)</u>	<u>(4)</u>	<u>(1,164)</u>
19	FEDERAL INCOME TAX		21,930,982	19,212,429	2,075,913	2,713,123	1,317,727	(628,569)	197,769	(2,957,411)
20	STATE NET INCOME TAX (LINE 9)		<u>1,275,725</u>	<u>3,827,222</u>	<u>228,324</u>	<u>428,700</u>	<u>33,489</u>	<u>(1,119,178)</u>	<u>102,579</u>	<u>(2,225,411)</u>
21	TOTAL INCOME TAXES		<u>23,206,707</u>	<u>23,039,651</u>	<u>2,304,237</u>	<u>3,141,823</u>	<u>1,351,216</u>	<u>(1,747,747)</u>	<u>300,348</u>	<u>(5,182,822)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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	745,300,000	465,000,000	77,700,000	101,000,000	55,900,000	45,700,000	0	45,200,000
2	PERCENT		100.000%	56.326%	10.425%	13.552%	7.500%	6.132%	0.000%	6.065%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,365,577	27,497,571	3,901,994	3,903,397	993,014	0	69,600	0
4	PERCENT		100.000%	75.614%	10.730%	10.734%	2.731%	0.000%	0.191%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,902,973	34,643,463	5,655,506	8,993,139	7,494,851	11,116,014	0	8,720,420
6	PERCENT		100.000%	45.213%	7.381%	11.737%	9.781%	14.507%	0.000%	11.381%
7	GAS PURCHASED EXPENSE	4	161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
8	PERCENT		100.000%	74.126%	11.153%	12.214%	2.266%	0.104%	0.137%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.014%	8.606%	12.258%	8.427%	10.145%	0.000%	8.550%
11	AVERAGE NO. OF CUSTOMERS	6	443,997	406,599	31,147	5,677	492	74	8	23
12	PERCENT		100.000%	91.571%	7.015%	1.279%	0.111%	0.017%	0.002%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	4,286,997	3,988,255	152,830	145,913	0	0	0	0
14	PERCENT		100.000%	93.031%	3.565%	3.404%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	47,730,149	0	21,264	1,299,102	23,877,893	21,202,603	1,329,287	3,377,362
16	PERCENT		100.000%	0.000%	0.042%	2.542%	46.721%	41.486%	2.601%	6.608%
17	CUSTOMER DEPOSITS	9	2,490,819	1,766,967	675,468	48,384	0	0	0	0
18	PERCENT		100.000%	70.940%	27.118%	1.942%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,025,514	753,791	91,074	100,228	40,581	37,764	2,076	5,298
20	PERCENT		100.000%	72.988%	8.881%	9.773%	3.957%	3.682%	0.202%	0.517%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,297,990,236	2,170,867,618	297,235,667	338,905,618	224,009,074	266,346,747	625,514	224,022,510
22	PERCENT		100.000%	61.638%	8.439%	9.622%	6.360%	7.562%	0.018%	6.361%
23	GROSS PLANT	12	3,669,424,653	2,262,426,004	309,852,477	353,211,778	233,133,362	277,047,776	729,260	233,023,997
24	PERCENT		100.000%	61.657%	8.444%	9.626%	6.353%	7.550%	0.020%	6.350%
25	MAINS - ACCOUNT 376	13	2,438,971,723	1,268,490,860	209,878,732	298,941,842	205,513,371	247,411,077	151,817	208,584,024
26	PERCENT		100.000%	52.010%	8.605%	12.257%	8.426%	10.144%	0.006%	8.552%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

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

LINE NO.	DESCRIPTION	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)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,020,503,531	1,988,406,510	266,790,934	310,087,148	207,173,310	247,893,250	152,378	208,917,417
28	PERCENT		100.000%	61.572%	8.261%	9.602%	6.415%	7.676%	0.005%	6.469%
29	SERVICES	15	534,138,622	486,677,147	38,476,456	7,536,696	1,122,960	325,364	0	224,003
30	PERCENT		100.000%	91.077%	7.200%	1.410%	0.210%	0.061%	0.000%	0.042%
31	METERS	16	32,121,201	24,669,612	4,595,069	2,546,409	249,224	58,585	2,303	12,157
32	PERCENT		100.000%	76.772%	14.300%	7.925%	0.776%	0.182%	0.007%	0.038%
33	INDUSTRIAL M & R	17	4,282,802	0	81,967	712,667	1,742,719	1,745,449	0	854,490
34	PERCENT		100.000%	0.000%	1.596%	13.872%	33.923%	33.976%	0.000%	16.633%
35	OTHER DISTRIBUTION O & M EXPENSES	18	55,691,340	37,760,906	4,965,548	5,294,580	3,524,776	4,142,765	2,767	3,419,748
36	PERCENT		100.000%	63.882%	8.400%	8.957%	5.963%	7.008%	0.005%	5.785%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	82,388,664	58,666,332	7,183,961	6,933,426	4,437,319	5,161,722	5,904	4,258,559
38	PERCENT		100.000%	67.707%	8.291%	8.002%	5.121%	5.957%	0.007%	4.915%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	76.573%	8.304%	6.545%	3.299%	2.657%	0.000%	2.622%
41	HOUSE REGULATORS (GPA 383)	21	3,525,781	3,225,387	239,718	53,913	5,767	900	96	241
42	PERCENT		100.000%	91.472%	6.799%	1.529%	0.164%	0.026%	0.003%	0.007%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	64.293%	8.455%	9.402%	5.863%	6.401%	0.000%	5.586%
45	METERS	23	132,123,667	104,109,137	17,344,150	9,164,259	1,233,510	258,768	13,844	59,459
46	PERCENT		100.000%	78.762%	13.121%	6.933%	0.933%	0.196%	0.010%	0.045%
47	LABOR	24	34,536,441	24,547,098	3,027,897	2,897,265	1,877,628	2,184,748	1,805	1,793,888
48	PERCENT		100.000%	67.566%	8.334%	7.975%	5.168%	6.014%	0.005%	4.938%
49	SALES AND CHOICE TRANSPORTATION	25	46,614,961	34,643,463	5,393,499	5,515,384	993,014	0	69,600	0
50	PERCENT		100.000%	74.319%	11.570%	11.832%	2.130%	0.000%	0.149%	0.000%
51	AUTOMATED METER READING OTHER	26	574	0	0	0	492	74	8	23
52	PERCENT		96.147%	0.000%	0.000%	0.000%	82.412%	12.395%	1.340%	3.853%

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

DOCKET NO.: R-2021 -

WITNESS: C. E. Notestone

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2022

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, 2022

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]		759,484,841	551,276,144	66,883,592	73,421,443	37,350,273	25,806,631	1,332,216	3,414,542
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		225,828,344	175,921,586	16,001,684	12,572,085	7,371,606	7,673,533	26,299	6,261,553
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	78,884,754	9,111,720	7,907,573	4,692,444	5,011,148	29,419	4,333,271
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>2,747,337</u>	<u>306,863</u>	<u>242,640</u>	<u>142,408</u>	<u>150,092</u>	<u>249</u>	<u>126,351</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		500,882,917	377,169,577	43,418,450	40,431,829	15,862,288	13,003,238	276,360	10,721,175
7	OPERATING INCOME BEFORE TAXES		258,601,924	174,106,567	23,465,141	32,989,614	21,487,986	12,803,392	1,055,857	(7,306,633)
8	INCOME TAXES		48,211,677	31,640,969	4,564,071	7,474,983	4,938,053	2,386,419	300,444	(3,093,263)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(171,737)</u>	<u>(20,250)</u>	<u>(18,296)</u>	<u>(10,865)</u>	<u>(11,670)</u>	<u>(49)</u>	<u>(10,146)</u>
10	NET INCOME TAXES		47,968,664	31,469,232	4,543,820	7,456,686	4,927,188	2,374,749	300,396	(3,103,408)
11	OPERATING INCOME		210,633,260	142,637,335	18,921,321	25,532,928	16,560,798	10,428,643	755,461	(4,203,225)
12	RATE BASE [PAGE 10]		2,673,012,066	1,878,863,259	221,662,806	205,768,603	121,957,480	#####	479,273	113,733,469
13	RATE OF RETURN EARNED ON RATE BASE		7.880%	7.592%	8.536%	12.409%	13.579%	7.988%	157.627%	-3.696%
14	UNITIZED RETURN		1.00	0.96	1.08	1.57	1.72	1.01	20.00	(0.47)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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]		661,206,723	483,512,517	58,419,182	64,290,143	30,342,909	19,911,382	1,331,837	3,398,752
2	PRODUCTS PURCHASED [PAGE 7]		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		224,712,524	175,152,219	15,905,581	12,468,411	7,292,046	7,606,600	26,294	6,261,374
4	DEPRECIATION & AMORTIZATION [PAGE 5]		109,970,328	78,884,754	9,111,720	7,907,573	4,692,444	5,011,148	29,419	4,333,271
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,715,938</u>	<u>2,747,337</u>	<u>306,863</u>	<u>242,640</u>	<u>142,408</u>	<u>150,092</u>	<u>249</u>	<u>126,351</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		499,767,097	376,400,210	43,322,348	40,328,155	15,782,728	12,936,306	276,355	10,720,996
7	OPERATING INCOME BEFORE TAXES		161,439,626	107,112,308	15,096,834	23,961,989	14,560,181	6,975,077	1,055,482	(7,322,244)
8	INCOME TAXES [PAGE 11]		23,206,707	14,399,823	2,410,465	5,151,700	3,155,165	886,487	300,348	(3,097,280)
9	INVESTMENT TAX CREDIT	12	<u>(243,013)</u>	<u>(171,737)</u>	<u>(20,250)</u>	<u>(18,296)</u>	<u>(10,865)</u>	<u>(11,670)</u>	<u>(49)</u>	<u>(10,146)</u>
10	NET INCOME TAXES		22,963,694	14,228,085	2,390,215	5,133,403	3,144,300	874,817	300,299	(3,107,426)
11	OPERATING INCOME		138,475,932	92,884,222	12,706,619	18,828,585	11,415,881	6,100,260	755,183	(4,214,818)
12	RATE BASE [PAGE 10]		2,673,012,066	1,878,863,259	221,662,806	205,768,603	121,957,480	130,547,175	479,273	#####
13	RATE OF RETURN EARNED ON RATE BASE		5.181%	4.944%	5.732%	9.150%	9.361%	4.673%	157.568%	-3.706%
14	UNITIZED RETURN		1.00	0.95	1.11	1.77	1.81	0.90	30.41	(0.72)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	63,388,078	44,792,552	5,278,959	4,768,685	2,836,617	3,048,967	11,410	2,650,889
2	301-305	INTANGIBLE PLANT - OTHER	26	0	0	0	0	0	0	0	0
3	350-362	UNDERGROUND STORAGE PLANT	25	5,831,763	4,334,108	674,735	690,014	124,217	0	8,689	0
<u>DISTRIBUTION PLANT</u>											
4	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	14,108	1,855	2,063	1,287	1,405	0	1,226
5	374.20	LAND - OTHER DISTRIBUTION	22	3,361,100	2,160,952	284,181	316,011	197,061	215,144	0	187,751
6	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	61,310	8,063	8,966	5,591	6,104	0	5,327
7	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	3,851,518	2,476,257	325,646	362,120	225,815	246,536	0	215,146
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	2,078,703	273,365	303,983	189,561	206,955	0	180,605
11	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
12	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,517	594	661	412	450	0	393
13	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,580	339	377	235	257	0	224
14	375.40	M & R STRUCTURES - REGULATING	22	6,397,121	4,112,901	540,877	601,457	375,063	409,480	0	357,343
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	1,376	11,962	29,251	29,297	0	14,342
17	375.70	M & R STRUCTURES - OTHER	11	32,767,270	23,154,664	2,728,858	2,465,082	1,466,335	1,576,106	5,898	1,370,327
18	375.71	M & R STRUCTURES - OTHER LEASED	11	6,293,269	4,447,075	524,103	473,443	281,624	302,706	1,133	263,185
19	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,618	1,396	1,553	968	1,057	0	923
20	376.00	MAINS	22	2,376,689,964	1,528,045,279	200,949,137	223,456,391	139,345,333	152,131,925	0	132,761,901
21	376.00	DIRECT - MAINS - MDS		142,006	0	0	0	0	0	71,014	70,992
22	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	15,118,808	1,988,234	2,210,926	1,378,713	1,505,226	0	1,313,575
23	376.30	MAINS-BARE STEEL	22	38,446,622	24,718,487	3,250,662	3,614,751	2,254,125	2,460,968	0	2,147,628
24	376.30	DIRECT - MAINS-BARE STEEL		80,803	0	0	0	0	0	80,803	0
25	376.80	MAINS-CAST IRON	22	96,846	62,265	8,188	9,106	5,678	6,199	0	5,410
26	378.10	M & R EQUIP - GENERAL	22	1,444,656	928,813	122,146	135,827	84,700	92,473	0	80,699
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	131,630,413	84,629,142	11,129,351	12,375,892	7,717,491	8,425,663	0	7,352,875
28	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	437,493	281,277	36,990	41,133	25,650	28,004	0	24,438
30	379.10	M & R EQUIP - CITY GATE	22	136,417	87,707	11,534	12,826	7,998	8,732	0	7,620
31	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(289)	(38)	(42)	(26)	(29)	0	(25)
32	380.00	SERVICES	15	790,447,259	719,915,650	56,912,203	11,145,306	1,659,939	482,173	0	331,988
33	380.00	DIRECT - SERVICES		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	42,969,482	32,988,531	6,144,636	3,405,331	333,443	78,205	3,008	16,328
36	381.10	AUTOMATIC METER READING	16	24,684,073	18,950,457	3,529,823	1,956,213	191,548	44,925	1,728	9,380
37	381.10	AUTOMATIC METER READING - OTHER	26	404,440	0	0	0	333,307	50,130	5,420	15,583
38	382.00	METER INSTALLATIONS	16	44,125,107	33,875,727	6,309,890	3,496,915	342,411	80,308	3,089	16,768
39	383.00	HOUSE REGULATORS	21	16,515,236	15,106,816	1,122,871	252,518	27,085	4,294	496	1,156
40	384.00	HOUSE REG INSTALLATIONS	21	3,484,788	3,187,606	236,931	53,282	5,715	906	105	244
41	385.00	IND M&R EQUIPMENT	17	7,448,547	0	118,879	1,033,262	2,526,771	2,530,718	0	1,238,917
42	385.00	DIRECT - IND M&R EQUIPMENT		493,521	0	0	0	0	0	434,968	58,553
43	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,037,970	0	16,566	143,987	352,111	352,661	0	172,646
44	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,744	1,620	1,463	870	936	4	813
45	387.20	OTHER EQUIP ODORIZATION	11	117,248	82,852	9,764	8,821	5,247	5,640	21	4,903
46	387.42	OTHER EQUIP RADIO	11	119,609	84,521	9,961	8,998	5,353	5,753	22	5,002
47	387.44	OTHER EQUIP COMMUNICATION	11	623,932	440,896	51,961	46,938	27,921	30,011	112	26,093
48	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	10,630,871	7,512,199	885,339	799,761	475,732	511,345	1,914	444,583
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
50	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,555,578</u>	<u>183,330</u>	<u>165,609</u>	<u>98,511</u>	<u>105,886</u>	<u>396</u>	<u>92,061</u>
51		TOTAL DISTRIBUTION PLANT		3,574,855,354	2,526,109,758	297,720,632	268,922,890	159,978,829	171,938,546	704,598	149,480,100
52	389-398	GENERAL PLANT	11	<u>25,349,458</u>	17,912,941	2,111,103	1,907,040	1,134,388	1,219,309	4,563	1,060,114
53		TOTAL GROSS PLANT		<u>3,669,424,653</u>	<u>2,593,149,359</u>	<u>305,785,429</u>	<u>276,288,629</u>	<u>164,074,050</u>	<u>176,206,822</u>	<u>729,260</u>	<u>153,191,104</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 4 OF 13
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	24,248,814	17,135,182	2,019,441	1,824,238	1,085,134	1,166,368	4,365	1,014,085
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	4,988,812	3,707,635	577,206	590,276	106,262	0	7,433	0
		<u>DISTRIBUTION PLANT</u>									
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	234,772	150,942	19,850	22,073	13,765	15,028	0	13,114
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	892,472	573,797	75,459	83,910	52,326	57,127	0	49,854
8	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		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	1,829,962	1,176,537	154,723	172,053	107,291	117,136	0	102,222
11	374.50	DIRECT - RIGHTS OF WAY		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	1,540,299	990,304	130,232	144,819	90,308	98,595	0	86,041
15	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	4,570	0	0	0	0	0	4,204	366
16	375.60	M & R STRUCTURES - DIST. IND. M & R	17	76,129	0	1,215	10,561	25,825	25,866	0	12,663
17	375.70	M & R STRUCTURES - OTHER	11	4,693,933	3,316,921	390,911	353,125	210,054	225,778	845	196,300
18	375.71	M & R STRUCTURES - OTHER LEASED	11	4,853,084	3,429,383	404,165	365,098	217,176	233,433	874	202,956
19	375.80	M & R STRUCTURES - COMMUNICATION	22	8,647	5,559	731	813	507	554	0	483
20	376.00	MAINS	22	288,978,474	185,792,931	24,433,130	27,169,756	16,942,808	18,497,512	0	16,142,338
21	376.00	DIRECT - MAINS - MDS		45,005	0	0	0	0	0	26,482	18,523
22	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	22	27,334,857	17,574,400	2,311,162	2,570,023	1,602,643	1,749,704	0	1,526,925
24	376.30	DIRECT - MAINS-BARE STEEL		78,059	0	0	0	0	0	78,059	0
25	376.80	MAINS-CAST IRON	22	76,333	49,077	6,454	7,177	4,475	4,886	0	4,264
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	25,028,481	16,091,561	2,116,158	2,353,178	1,467,420	1,602,073	0	1,398,091
28	378.20	DIRECT - M & R EQUIP-GEN-REG		92,737	0	0	0	0	0	0	92,737
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	80,501	51,756	6,806	7,569	4,720	5,153	0	4,497
31	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	151,260,474	137,763,502	10,890,754	2,132,773	317,647	92,269	0	63,529
33	380.00	DIRECT - SERVICES		1,673	0	0	0	0	0	435	1,239
34	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
35	381.00	METERS	16	18,744,299	14,390,373	2,680,435	1,485,486	145,456	34,115	1,312	7,123
36	381.10	AUTOMATIC METER READING	16	18,518,794	14,217,249	2,648,188	1,467,614	143,706	33,704	1,296	7,037
37	381.10	AUTOMATIC METER READING - OTHER	26	40,444	(0)	0	0	33,331	5,013	542	1,558
38	382.00	METER INSTALLATIONS	16	15,717,025	12,066,274	2,247,535	1,245,574	121,964	28,605	1,100	5,973
39	383.00	HOUSE REGULATORS	21	8,144,134	7,449,602	553,720	124,524	13,356	2,118	244	570
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	2,733,501	0	43,627	379,191	927,285	928,734	0	454,663
42	385.00	DIRECT - IND M&R EQUIPMENT		94,684	0	0	0	0	0	76,391	18,293
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	3,466,387	2,449,488	288,681	260,776	155,121	166,733	624	144,964
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,298	0	0	0	0	0	17,298	0
50	387.50	GPS EQUIPMENT	11	<u>1,776,967</u>	<u>1,255,676</u>	<u>147,986</u>	<u>133,681</u>	<u>79,519</u>	<u>85,472</u>	<u>320</u>	<u>74,313</u>
51		TOTAL DISTRIBUTION PLANT		576,363,995	418,795,332	49,551,920	40,489,773	22,676,701	24,009,607	210,026	20,630,635
52	389-398	GENERAL PLANT	11	<u>8,584,634</u>	<u>6,066,246</u>	<u>714,928</u>	<u>645,822</u>	<u>384,162</u>	<u>412,921</u>	<u>1,545</u>	<u>359,009</u>
53		TOTAL DEPRECIATION RESERVE		<u>614,186,255</u>	<u>445,704,395</u>	<u>52,863,495</u>	<u>43,550,110</u>	<u>24,252,260</u>	<u>25,588,896</u>	<u>223,369</u>	<u>22,003,730</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 5 OF 13

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	12,473,282	8,814,120	1,038,775	938,365	558,179	599,965	2,245	521,633
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	295,638	219,715	34,205	34,980	6,297	0	441	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	66,145	42,527	5,593	6,219	3,878	4,234	0	3,695
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	34,846	22,404	2,946	3,276	2,043	2,231	0	1,947
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	142,182	91,413	12,022	13,368	8,336	9,101	0	7,942
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	500	(0)	8	69	170	170	0	83
17	375.70	M & R STRUCTURES - OTHER	11	957,521	676,623	79,742	72,034	42,849	46,057	172	40,044
18	375.71	M & R STRUCTURES - OTHER LEASED	11	2,355,592	1,664,556	196,174	177,211	105,413	113,304	424	98,511
19	375.80	M & R STRUCTURES - COMMUNICATION	22	355	228	30	33	21	23	0	20
20	376.00	MAINS	22	52,011,072	33,439,478	4,397,536	4,890,081	3,049,409	3,329,229	0	2,905,339
21	376.00	DIRECT - MAINS - MDS	22	2,712	0	0	0	0	0	1,356	1,356
22	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
23	376.30	MAINS-BARE STEEL	22	1,475,713	948,780	124,772	138,747	86,521	94,460	0	82,433
24	376.30	DIRECT - MAINS-BARE STEEL	22	0	0	0	0	0	0	0	0
25	376.80	MAINS-CAST IRON	22	7,139	4,590	604	671	419	457	0	399
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	4,761,664	3,061,417	402,599	447,692	279,176	304,794	0	265,987
28	378.20	DIRECT - M & R EQUIP-GEN-REG	22	22,850	0	0	0	0	0	0	22,850
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	6,350	4,083	537	597	372	407	0	355
31	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
32	380.00	SERVICES	15	24,328,623	22,157,780	1,751,661	343,034	51,090	14,841	0	10,218
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	1,014,435	778,802	145,064	80,394	7,872	1,846	71	386
36	381.10	AUTOMATIC METER READING	16	1,247,709	957,891	178,422	98,881	9,682	2,271	87	474
37	381.10	AUTOMATIC METER READING - OTHER	26	16,178	0	0	0	13,333	2,005	217	623
38	382.00	METER INSTALLATIONS	16	828,665	636,183	118,499	65,672	6,430	1,508	58	315
39	383.00	HOUSE REGULATORS	21	413,230	377,990	28,096	6,318	678	107	12	29
40	384.00	HOUSE REG INSTALLATIONS	21	0	0	0	0	0	0	0	0
41	385.00	IND M&R EQUIPMENT	17	425,998	0	6,799	59,095	144,511	144,737	0	70,856
42	385.00	DIRECT - IND M&R EQUIPMENT	17	21,863	0	0	0	0	0	19,269	2,594
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	521,372	368,423	43,420	39,223	23,331	25,078	94	21,804
49	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	3,264	0	0	0	0	0	3,264	0
50	387.50	GPS EQUIPMENT	11	164,118	115,972	13,668	12,347	7,344	7,894	30	6,863
51		TOTAL DISTRIBUTION PLANT		90,830,724	65,349,138	7,508,190	6,454,961	3,842,879	4,104,753	25,587	3,545,216
53	389-398	GENERAL PLANT	11	1,210,984	855,730	100,851	91,102	54,192	58,248	218	50,643
54		NET DEPRECIATION & AMORTIZATION EXPENSE		104,810,628	75,238,703	8,682,021	7,519,409	4,461,547	4,762,967	28,490	4,117,492
55		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,159,700	3,646,050	429,700	388,164	230,897	248,182	929	215,779
56		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		109,970,328	78,884,754	9,111,720	7,907,573	4,692,444	5,011,148	29,419	4,333,271

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 6 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>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		405,178,706	342,963,736	33,845,763	23,689,798	4,472,469	186,630	20,310	0
2		C&I CHARGE REVENUE		0	0	0	0	0	0	0	0
3		USP REVENUE		26,128,192	26,128,192	0	0	0	0	0	0
4		STAS REVENUE		0	0	0	0	0	0	0	0
5		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
6		GAS PROCUREMENT REVENUE		410,145	310,723	44,093	44,108	10,727	494	0	0
7		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
8		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
9		TOTAL SALES REVENUE		576,957,583	480,487,644	48,942,578	38,792,041	8,139,027	355,590	240,703	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		159,505,660	55,814,017	14,838,839	29,805,677	29,153,853	25,397,646	1,088,584	3,407,044
11		USP REVENUE		4,602,545	4,602,545	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
14		FLEX REVENUE		0	0	0	0	0	0	0	0
15		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16		TOTAL TRANSPORTATION REVENUE		181,065,578	69,719,497	17,811,418	34,487,536	29,153,853	25,397,646	1,088,584	3,407,044
MISCELLANEOUS REVENUE											
17	487.00	FORFEITED DISCOUNTS	10	1,450,098	1,058,397	128,783	141,718	57,380	53,393	2,929	7,497
18	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
19	493.00	RENTS	11	0	0	0	0	0	0	0	0
20	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
21		TOTAL MISCELLANEOUS REVENUE		1,461,680	1,069,003	129,596	141,866	57,393	53,395	2,929	7,498
22		TOTAL PROPOSED OPERATING REVENUE		<u>759,484,841</u>	<u>551,276,144</u>	<u>66,883,592</u>	<u>73,421,443</u>	<u>37,350,273</u>	<u>25,806,631</u>	<u>1,332,216</u>	<u>3,414,542</u>
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		319,420,211	268,018,022	27,982,464	19,714,239	3,541,503	143,673	20,310	0
24		USP REVENUE		22,473,765	22,473,765	0	0	0	0	0	0
25		STAS REVENUE		0	0	0	0	0	0	0	0
26		RIDER CC - CUSTOMER CHOICE		35,303	27,498	3,902	3,903	0	0	0	0
27		GAS PROCUREMENT REVENUE		370,219	280,475	39,800	39,815	9,683	446	0	0
28		MERCHANT FUNCTION REVENUE		782,615	739,685	21,461	21,469	0	0	0	0
29		GAS COST REVENUE		<u>144,422,622</u>	<u>110,317,810</u>	<u>15,027,359</u>	<u>15,032,763</u>	<u>3,655,831</u>	<u>168,466</u>	<u>220,393</u>	<u>0</u>
30		TOTAL SALES REVENUE		487,504,735	401,857,255	43,074,986	34,812,189	7,207,017	312,585	240,703	0
TRANSPORTATION REVENUE											
31	489.00	TRANSPORTATION BASE REVENUE		151,511,773	67,461,475	12,258,686	24,672,568	23,085,924	19,552,312	1,088,584	3,392,224
32		USP REVENUE		3,958,809	3,958,809	0	0	0	0	0	0
33		STAS REVENUE		0	0	0	0	0	0	0	0
34		RIDER CC - CUSTOMER CHOICE		11,688	4,844	1,754	5,090	0	0	0	0
35		FLEX REVENUE		0	0	0	0	0	0	0	0
36		GAS COST REVENUE		<u>16,945,685</u>	<u>9,298,091</u>	<u>2,970,825</u>	<u>4,676,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37		TOTAL TRANSPORTATION REVENUE		172,427,955	80,723,219	15,231,265	29,354,427	23,085,924	19,552,312	1,088,584	3,392,224
MISCELLANEOUS REVENUE											
38	487.00	FORFEITED DISCOUNTS	10	1,262,451	921,438	112,118	123,379	49,955	46,483	2,550	6,527
39	488.00	MISCELLANEOUS REVENUE	6	(4,774)	(4,371)	(335)	(61)	(5)	(1)	(0)	(0)
40	493.00	RENTS	11	0	0	0	0	0	0	0	0

41	495.00	OTHER	6	<u>16,356</u>	<u>14,977</u>	<u>1,147</u>	<u>209</u>	<u>18</u>	<u>3</u>	<u>0</u>	<u>1</u>
42		TOTAL MISCELLANEOUS REVENUE		1,274,033	932,043	112,931	123,527	49,968	46,485	2,550	6,528
43		TOTAL CURRENT OPERATING REVENUE		<u>661,206,723</u>	<u>483,512,517</u>	<u>58,419,182</u>	<u>64,290,143</u>	<u>30,342,909</u>	<u>19,911,382</u>	<u>1,331,837</u>	<u>3,398,752</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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		161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
2	807.00	PURCHASED GAS EXPENSE	4	1,100,700	815,905	122,761	134,440	24,942	1,145	1,508	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>410,145</u>	<u>304,024</u>	<u>45,744</u>	<u>50,095</u>	<u>9,294</u>	<u>427</u>	<u>562</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>162,879,152</u>	<u>120,735,830</u>	<u>18,166,689</u>	<u>19,894,067</u>	<u>3,690,067</u>	<u>170,037</u>	<u>222,463</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	9,426	7,005	1,091	1,115	201	0	14	0
8	820.00	M & R	25	62,183	46,214	7,195	7,358	1,325	0	93	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,035	1,513	235	241	43	0	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>4,551</u>	<u>3,382</u>	<u>527</u>	<u>539</u>	<u>97</u>	<u>0</u>	<u>7</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE		<u>78,195</u>	<u>58,114</u>	<u>9,047</u>	<u>9,252</u>	<u>1,666</u>	<u>0</u>	<u>117</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
18	870.00	SUPERVISION & ENGINEERING	18	8,660,708	6,230,600	718,925	613,351	370,678	394,149	433	332,571
19	871.00	LOAD DISPATCHING	13	290,954	187,051	24,597	27,353	17,056	18,621	18	16,259
20	874.00	MAINS & SERVICES	14	22,963,878	16,268,530	1,870,867	1,709,661	1,028,552	1,113,518	1,148	971,602
21	875.00	M & R - GENERAL	13	1,000,400	643,147	84,574	94,048	58,643	64,026	60	55,902
22	876.00	M & R - INDUSTRIAL	17	382,620	0	6,107	53,077	129,796	129,999	0	63,641
23	878.00	METERS & HOUSE REGULATORS	23	2,274,895	1,791,753	298,489	157,719	21,225	4,459	228	1,024
24	879.00	CUSTOMER INSTALLATIONS	15	7,286,676	6,636,486	524,641	102,742	15,302	4,445	0	3,060
25	880.00	OTHER	18	4,246,568	3,055,024	352,508	300,742	181,753	193,261	212	163,068
26	881.00	RENTS	18	<u>4,805</u>	<u>3,457</u>	<u>399</u>	<u>340</u>	<u>206</u>	<u>219</u>	<u>0</u>	<u>185</u>
27		TOTAL DISTRIBUTION OPERATIONS		<u>47,111,504</u>	<u>34,816,047</u>	<u>3,881,106</u>	<u>3,059,032</u>	<u>1,823,211</u>	<u>1,922,697</u>	<u>2,099</u>	<u>1,607,312</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
28	885.00	SUPERVISION & ENGINEERING	18	166,901	120,070	13,855	11,820	7,143	7,596	8	6,409
29	886.00	STRUCTURES AND IMPROVEMENTS	13	82,677	53,152	6,990	7,773	4,847	5,291	5	4,620
30	887.00	MAINS	13	18,854,683	12,121,487	1,593,975	1,772,529	1,105,262	1,206,700	1,131	1,053,600
31	889.00	M & R - GENERAL	13	1,227,716	789,286	103,791	115,418	71,969	78,574	74	68,605
32	890.00	M & R - INDUSTRIAL	17	177,871	0	2,839	24,674	60,339	60,434	0	29,585
33	892.00	SERVICES	15	3,535,898	3,220,390	254,585	49,856	7,425	2,157	0	1,485
34	893.00	METERS & HOUSE REGULATORS	23	1,032,820	813,470	135,516	71,605	9,636	2,024	103	465
35	894.00	OTHER EQUIPMENT	18	<u>1,410,952</u>	<u>1,015,053</u>	<u>117,123</u>	<u>99,924</u>	<u>60,389</u>	<u>64,212</u>	<u>71</u>	<u>54,181</u>
36		TOTAL DISTRIBUTION MAINTENANCE		<u>26,489,518</u>	<u>18,132,908</u>	<u>2,228,673</u>	<u>2,153,598</u>	<u>1,327,010</u>	<u>1,426,988</u>	<u>1,392</u>	<u>1,218,949</u>
37		TOTAL DISTRIBUTION		<u>73,601,022</u>	<u>52,948,956</u>	<u>6,109,779</u>	<u>5,212,630</u>	<u>3,150,221</u>	<u>3,349,684</u>	<u>3,491</u>	<u>2,826,261</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 8 OF 13

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)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	814,253	745,620	57,120	10,414	904	138	16	41
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSI	6	8,039,150	7,361,530	563,946	102,821	8,924	1,367	161	402
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	99,421	70,529	26,961	1,931	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	6,235,204	5,800,673	222,285	212,246	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	516,729	(0)	217	13,135	241,421	214,370	13,440	34,146
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	782,615	739,685	21,461	21,469	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		26,432,574	26,432,574	0	0	0	0	0	0
9	905.00	MISCELLANEOUS	6	442	405	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>42,920,388</u>	<u>41,151,015</u>	<u>892,021</u>	<u>362,022</u>	<u>251,249</u>	<u>215,875</u>	<u>13,617</u>	<u>34,588</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	1,014	929	71	13	1	0	0	0
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	291,420	266,856	20,443	3,727	324	50	6	15
15	910.00	MISCELLANEOUS	6	1,755,276	1,607,324	123,133	22,450	1,948	298	35	88
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>2,047,710</u>	<u>1,875,108</u>	<u>143,647</u>	<u>26,190</u>	<u>2,273</u>	<u>348</u>	<u>41</u>	<u>103</u>
<u>SALES EXPENSES</u>											
20	912.00	DEMONSTRATION	6	440,988	403,817	30,935	5,640	490	75	9	22
21	913.00	ADVERTISING	6	<u>15,196</u>	<u>13,915</u>	<u>1,066</u>	<u>194</u>	<u>17</u>	<u>3</u>	<u>0</u>	<u>1</u>
22		TOTAL SALES		<u>456,184</u>	<u>417,732</u>	<u>32,001</u>	<u>5,835</u>	<u>506</u>	<u>78</u>	<u>9</u>	<u>23</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
23	920.00	SALARIES	19	29,502,955	21,995,338	2,421,308	1,890,844	1,089,249	1,141,764	2,065	962,386
24	920.00	SALARIES - AMR OTHER	26	0	0	0	0	0	0	0	0
25	921.00	OFFICE SUPPLIES & EXPENSES	19	4,852,052	3,617,350	398,208	310,968	179,138	187,774	340	158,274
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
25	923.00	OUTSIDE SERVICES EMPLOYED	19	30,511,995	22,747,608	2,504,119	1,955,514	1,126,503	1,180,814	2,136	995,301
26	923.00	OUTSIDE SERVICES EMPLOYED - AMR OTHER	26	0	0	0	0	0	0	0	0
27	924.00	PROPERTY INSURANCE	19	282,937	210,938	23,221	18,133	10,446	10,950	20	9,229
28	925.00	INJURIES AND DAMAGES	19	8,132,741	6,063,202	667,454	521,227	300,261	314,737	569	265,290
29	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,844,634	12,531,229	1,389,682	1,075,867	630,495	662,331	842	554,189
30	928.00	REGULATORY COMMISSION EXPENSES	19	3,276,603	2,442,806	268,911	209,998	120,972	126,805	229	106,883
31	930.00	MISCELLANEOUS GENERAL	19	624,968	465,932	51,291	40,054	23,074	24,186	44	20,387
32	931.00	RENTS-GENERAL	19	5,648,985	4,211,488	463,612	362,043	208,561	218,616	395	184,270
33	932.00	MAINTENANCE	19	<u>4,420,310</u>	<u>3,295,474</u>	<u>362,775</u>	<u>283,298</u>	<u>163,198</u>	<u>171,066</u>	<u>309</u>	<u>144,191</u>
34		TOTAL ADMINISTRATIVE & GENERAL		<u>104,098,180</u>	<u>77,581,365</u>	<u>8,550,581</u>	<u>6,667,947</u>	<u>3,851,896</u>	<u>4,039,043</u>	<u>6,950</u>	<u>3,400,399</u>
35		TOTAL O & M EXPENSES		<u>386,080,831</u>	<u>294,768,120</u>	<u>33,903,765</u>	<u>32,177,943</u>	<u>10,947,877</u>	<u>7,775,066</u>	<u>246,687</u>	<u>6,261,374</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 9 OF 13

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)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	101,559	75,553	8,379	6,487	3,801	3,993	5	3,341
2	408.00	FICA	24	<u>3,001,579</u>	<u>2,232,964</u>	<u>247,630</u>	<u>191,711</u>	<u>112,349</u>	<u>118,022</u>	<u>150</u>	<u>98,752</u>
3		TOTAL FEDERAL TAXES		<u>3,103,138</u>	<u>2,308,517</u>	<u>256,009</u>	<u>198,197</u>	<u>116,151</u>	<u>122,015</u>	<u>155</u>	<u>102,093</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	463,904	327,813	38,634	34,900	20,760	22,314	84	19,401
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	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	148,271	110,540	12,169	9,503	5,474	5,738	10	4,837
9	408.00	OTHER	19	<u>625</u>	<u>466</u>	<u>51</u>	<u>40</u>	<u>23</u>	<u>24</u>	<u>0</u>	<u>20</u>
10		TOTAL STATE TAXES		<u>612,800</u>	<u>438,819</u>	<u>50,854</u>	<u>44,442</u>	<u>26,257</u>	<u>28,076</u>	<u>94</u>	<u>24,258</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,715,938</u>	<u>2,747,337</u>	<u>306,863</u>	<u>242,640</u>	<u>142,408</u>	<u>150,092</u>	<u>249</u>	<u>126,351</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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]		3,669,424,653	2,593,149,359	305,785,429	276,288,629	164,074,050	176,206,822	729,260	153,191,104
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,820,178	439,046	448,988	80,827	0	5,654	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(614,186,255)	(445,704,395)	(52,863,495)	(43,550,110)	(24,252,260)	(25,588,896)	(223,369)	(22,003,730)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(121,487)</u>	<u>(18,913)</u>	<u>(19,341)</u>	<u>(3,482)</u>	0	<u>(244)</u>	0
5		NET PLANT		3,058,869,624	2,150,143,655	253,342,067	233,168,166	139,899,136	150,617,926	511,301	131,187,373
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,212,895	857,081	101,010	91,246	54,277	58,340	218	50,723
7	164.00	GAS STORED UNDERGROUND - FSS	25	34,854,214	25,903,302	4,032,633	4,123,951	742,395	0	51,933	0
8	165.00	PREPAYMENTS	19	3,707,519	2,764,066	304,276	237,615	136,882	143,481	260	120,939
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		39,774,628	29,524,449	4,437,919	4,452,812	933,554	201,821	52,411	171,662
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	70,060,268	49,511,591	5,838,122	5,274,838	3,132,395	3,364,294	14,012	2,925,016
14	282.00	ACCUMULATED DEF INCOME TAX	12	(492,255,641)	(347,877,061)	(41,019,663)	(37,061,927)	(22,008,750)	(23,638,116)	(98,451)	(20,551,673)
15	282.00	ACCUMULATED DEF INCOME TAX - C&I NET ONLY	26	0	0	0	0	0	0	0	0
16	283.00	ACCUMULATED DEF INCOME TAX	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>
17		TOTAL DEFERRED INCOME TAXES		(422,195,373)	(298,365,470)	(35,181,541)	(31,787,089)	(18,876,355)	(20,273,822)	(84,439)	(17,626,657)
18	235.00	CUSTOMER DEPOSITS	9	(3,456,339)	(2,451,927)	(937,290)	(67,122)	0	0	0	0
19	252.00	CUSTOMER ADVANCES	22	<u>19,525</u>	<u>12,552</u>	<u>1,651</u>	<u>1,836</u>	<u>1,145</u>	<u>1,250</u>	<u>0</u>	<u>1,091</u>
20		RATE BASE		<u>2,673,012,066</u>	<u>1,878,863,259</u>	<u>221,662,806</u>	<u>205,768,603</u>	<u>121,957,480</u>	<u>130,547,175</u>	<u>479,273</u>	<u>113,733,469</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	107,112,308	15,096,834	23,961,989	14,560,181	6,975,077	1,055,482	(7,322,244)
2	STATUTORY ADJUSTMENTS	12	(78,923,100)	(55,774,955)	(6,576,662)	(5,942,120)	(3,528,652)	(3,789,887)	(15,785)	(3,295,039)
3	INTEREST ON DEBT		(51,589,133)	(36,262,061)	(4,278,092)	(3,971,334)	(2,353,779)	(2,519,560)	(9,250)	(2,195,056)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(11,100,575)	(7,844,776)	(925,011)	(835,762)	(496,307)	(533,050)	(2,220)	(463,449)
5	STATE TAXABLE INCOME		19,826,818	7,230,516	3,317,069	13,212,772	8,181,443	132,580	1,028,227	(13,275,788)
6	NET OPERATING LOSS DEDUCTION	12	(7,930,728)	(5,604,646)	(660,868)	(597,105)	(354,583)	(380,834)	(1,586)	(331,108)
	STATE TAXABLE INCOME		11,896,090	1,625,870	2,656,201	12,615,667	7,826,860	(248,254)	1,026,641	(13,606,896)
7	STATE NET INCOME TAX @ 9.99%		1,188,419	162,424	265,354	1,260,305	781,903	(24,801)	102,561	(1,359,329)
8	DEFERRED INCOME TAXES	12	87,306	61,699	7,275	6,573	3,904	4,192	18	3,645
9	STATE INCOME TAX		1,275,725	224,124	272,630	1,266,878	785,807	(20,608)	102,579	(1,355,684)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		161,439,626	107,112,308	15,096,834	23,961,989	14,560,181	6,975,077	1,055,482	(7,322,244)
11	STATE NET INCOME TAX (LINE 7)		(1,188,419)	(162,424)	(265,354)	(1,260,305)	(781,903)	24,801	(102,561)	1,359,329
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(130,512,233)	(92,232,995)	(10,875,584)	(9,826,266)	(5,835,202)	(6,267,197)	(26,102)	(5,448,886)
13	FEDERAL TAXABLE INCOME		29,738,974	14,716,888	3,955,895	12,875,417	7,943,076	732,680	926,818	(11,411,801)
14	FEDERAL INCOME TAX @ 21%		6,245,184	3,090,547	830,738	2,703,838	1,668,046	153,863	194,632	(2,396,478)
15	DEFERRED INCOME TAXES	12	18,347,602	12,966,251	1,528,906	1,381,391	820,321	881,052	3,670	766,012
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,643,471)	(1,868,141)	(220,280)	(199,027)	(118,190)	(126,940)	(529)	(110,365)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	(18,334)	(12,957)	(1,528)	(1,380)	(820)	(880)	(4)	(766)
19	FEDERAL INCOME TAX		21,930,982	14,175,699	2,137,835	3,884,821	2,369,358	907,095	197,769	(1,741,596)
20	STATE NET INCOME TAX (LINE 9)		1,275,725	224,124	272,630	1,266,878	785,807	(20,608)	102,579	(1,355,684)
21	TOTAL INCOME TAXES		23,206,707	14,399,823	2,410,465	5,151,700	3,155,165	886,487	300,348	(3,097,280)

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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	745,300,000	465,000,000	77,700,000	101,000,000	55,900,000	45,700,000	0	45,200,000
2	PERCENT		100.000%	56.326%	10.425%	13.552%	7.500%	6.132%	0.000%	6.065%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	36,365,577	27,497,571	3,901,994	3,903,397	993,014	0	69,600	0
4	PERCENT		100.000%	75.614%	10.730%	10.734%	2.731%	0.000%	0.191%	0.000%
5	THROUGHPUT EXCLUDING MDS	3	67,902,973	34,643,463	5,655,506	8,993,139	7,494,851	11,116,014	0	8,720,420
6	PERCENT		100.000%	45.213%	7.381%	11.737%	9.781%	14.507%	0.000%	11.381%
7	GAS PURCHASED EXPENSE	4	161,368,307	119,615,901	17,998,184	19,709,532	3,655,831	168,466	220,393	0
8	PERCENT		100.000%	74.126%	11.153%	12.214%	2.266%	0.104%	0.137%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	52.014%	8.606%	12.258%	8.427%	10.145%	0.000%	8.550%
11	AVERAGE NO. OF CUSTOMERS	6	443,997	406,599	31,147	5,677	492	74	8	23
12	PERCENT		100.000%	91.571%	7.015%	1.279%	0.111%	0.017%	0.002%	0.005%
13	DISTRIBUTION UNCOLLECTIBLES	7	4,286,997	3,988,255	152,830	145,913	0	0	0	0
14	PERCENT		100.000%	93.031%	3.565%	3.404%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	47,730,149	0	21,264	1,299,102	23,877,893	21,202,603	1,329,287	3,377,362
16	PERCENT		100.000%	0.000%	0.042%	2.542%	46.721%	41.486%	2.601%	6.608%
17	CUSTOMER DEPOSITS	9	2,490,819	1,766,967	675,468	48,384	0	0	0	0
18	PERCENT		100.000%	70.940%	27.118%	1.942%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,025,514	753,791	91,074	100,228	40,581	37,764	2,076	5,298
20	PERCENT		100.000%	72.988%	8.881%	9.773%	3.957%	3.682%	0.202%	0.517%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	3,374,739,615	2,488,818,230	293,325,695	264,952,776	157,617,236	169,400,164	625,514	147,273,132
22	PERCENT		100.000%	70.664%	8.328%	7.523%	4.475%	4.810%	0.018%	4.182%
23	GROSS PLANT	12	3,669,424,653	2,593,149,359	305,785,429	276,288,629	164,074,050	176,206,822	729,260	153,191,104
24	PERCENT		100.000%	70.670%	8.333%	7.529%	4.471%	4.802%	0.020%	4.175%
25	MAINS - ACCOUNT 376	13	2,438,971,723	1,567,944,839	206,196,221	229,291,173	142,983,849	156,104,318	151,817	136,299,506
26	PERCENT		100.000%	64.289%	8.454%	9.401%	5.862%	6.400%	0.006%	5.588%

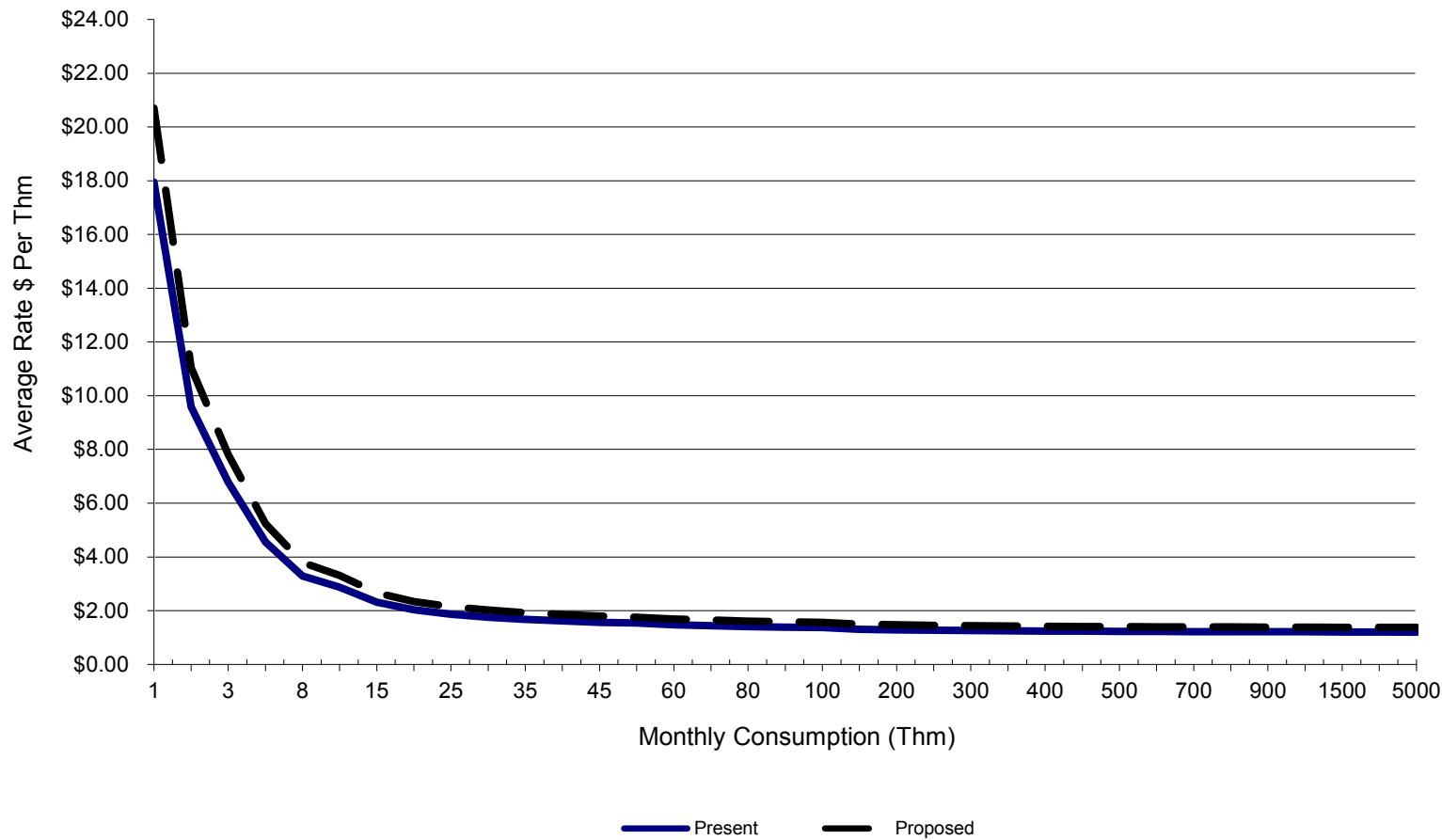
COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

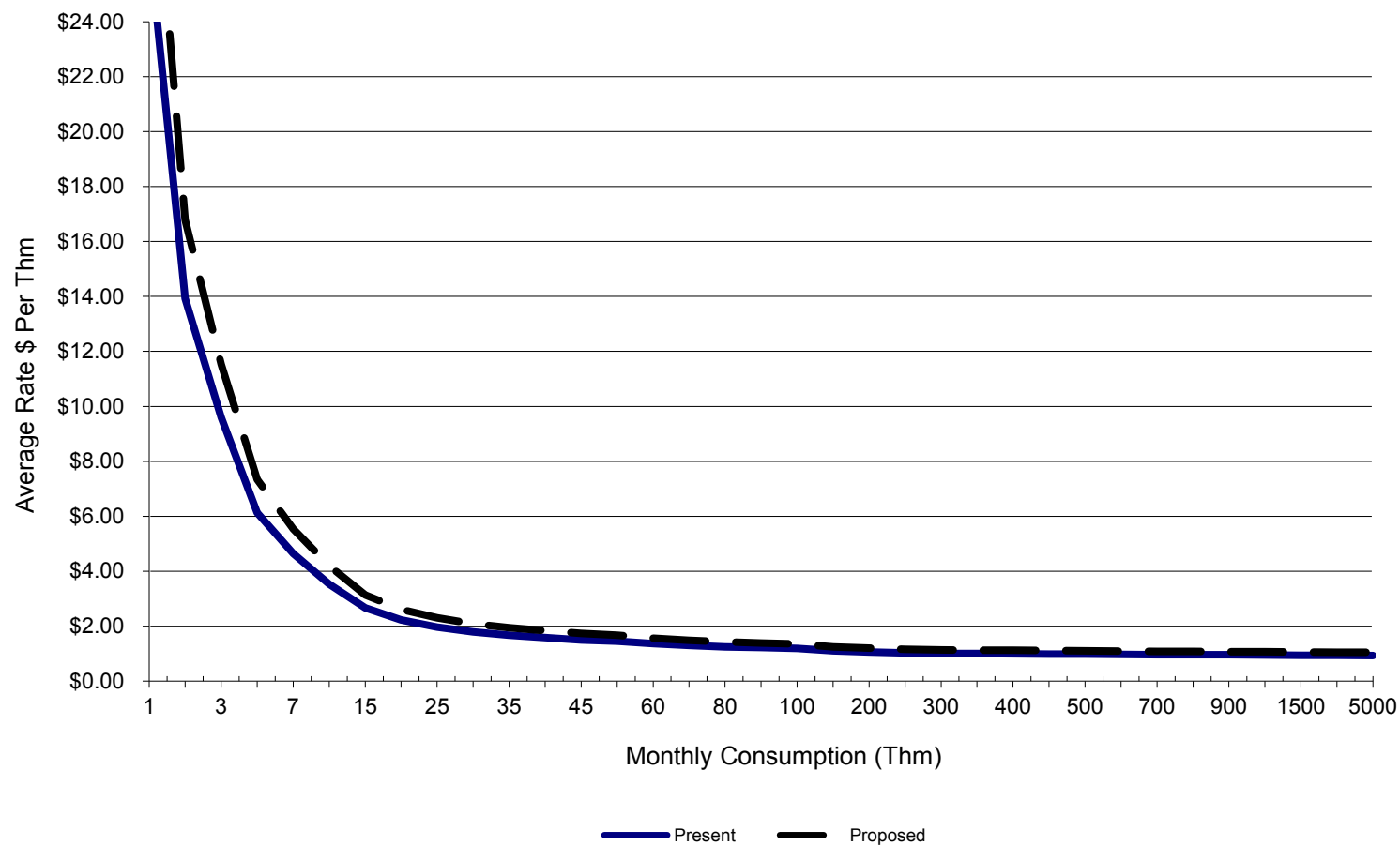
111, SCHEDULE 3
PAGE 13 OF 13
WITNESS: C. E. Notestone

LINE NO.	DESCRIPTION (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)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,092,788,049	2,287,860,489	263,108,423	240,436,479	144,643,788	156,586,491	152,378	136,632,899
28	PERCENT		100.000%	70.844%	8.147%	7.445%	4.479%	4.849%	0.005%	4.231%
29	SERVICES	15	534,138,622	486,677,147	38,476,456	7,536,696	1,122,960	325,364	0	224,003
30	PERCENT		100.000%	91.077%	7.200%	1.410%	0.210%	0.061%	0.000%	0.042%
31	METERS	16	32,121,201	24,669,612	4,595,069	2,546,409	249,224	58,585	2,303	12,157
32	PERCENT		100.000%	76.772%	14.300%	7.925%	0.776%	0.182%	0.007%	0.038%
33	INDUSTRIAL M & R	17	4,282,802	0	81,967	712,667	1,742,719	1,745,449	0	854,490
34	PERCENT		100.000%	0.000%	1.596%	13.872%	33.923%	33.976%	0.000%	16.633%
35	OTHER DISTRIBUTION O & M EXPENSES	18	56,841,241	42,524,752	4,906,970	4,186,453	2,530,052	2,690,247	2,767	2,269,848
36	PERCENT		100.000%	71.941%	8.301%	7.082%	4.280%	4.551%	0.005%	3.840%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	83,820,393	64,597,922	7,111,037	5,553,613	3,198,729	3,353,186	5,904	2,826,829
38	PERCENT		100.000%	74.553%	8.207%	6.409%	3.692%	3.870%	0.007%	3.262%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	76.573%	8.304%	6.545%	3.299%	2.657%	0.000%	2.622%
41	HOUSE REGULATORS (GPA 383)	21	3,525,781	3,225,387	239,718	53,913	5,767	900	96	241
42	PERCENT		100.000%	91.472%	6.799%	1.529%	0.164%	0.026%	0.003%	0.007%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	64.293%	8.455%	9.402%	5.863%	6.401%	0.000%	5.586%
45	METERS	23	132,123,667	104,109,137	17,344,150	9,164,259	1,233,510	258,768	13,844	59,459
46	PERCENT		100.000%	78.762%	13.121%	6.933%	0.933%	0.196%	0.010%	0.045%
47	LABOR	24	35,135,015	27,026,888	2,997,421	2,320,374	1,359,840	1,428,686	1,805	1,195,314
48	PERCENT		100.000%	74.393%	8.250%	6.387%	3.743%	3.932%	0.005%	3.290%
49	SALES AND CHOICE TRANSPORTATION	25	46,614,961	34,643,463	5,393,499	5,515,384	993,014	0	69,600	0
50	PERCENT		100.000%	74.319%	11.570%	11.832%	2.130%	0.000%	0.149%	0.000%
51	AUTOMATED METER READING OTHER	26	574	0	0	0	492	74	8	23
52	PERCENT		96.147%	0.000%	0.000%	0.000%	82.412%	12.395%	1.340%	3.853%

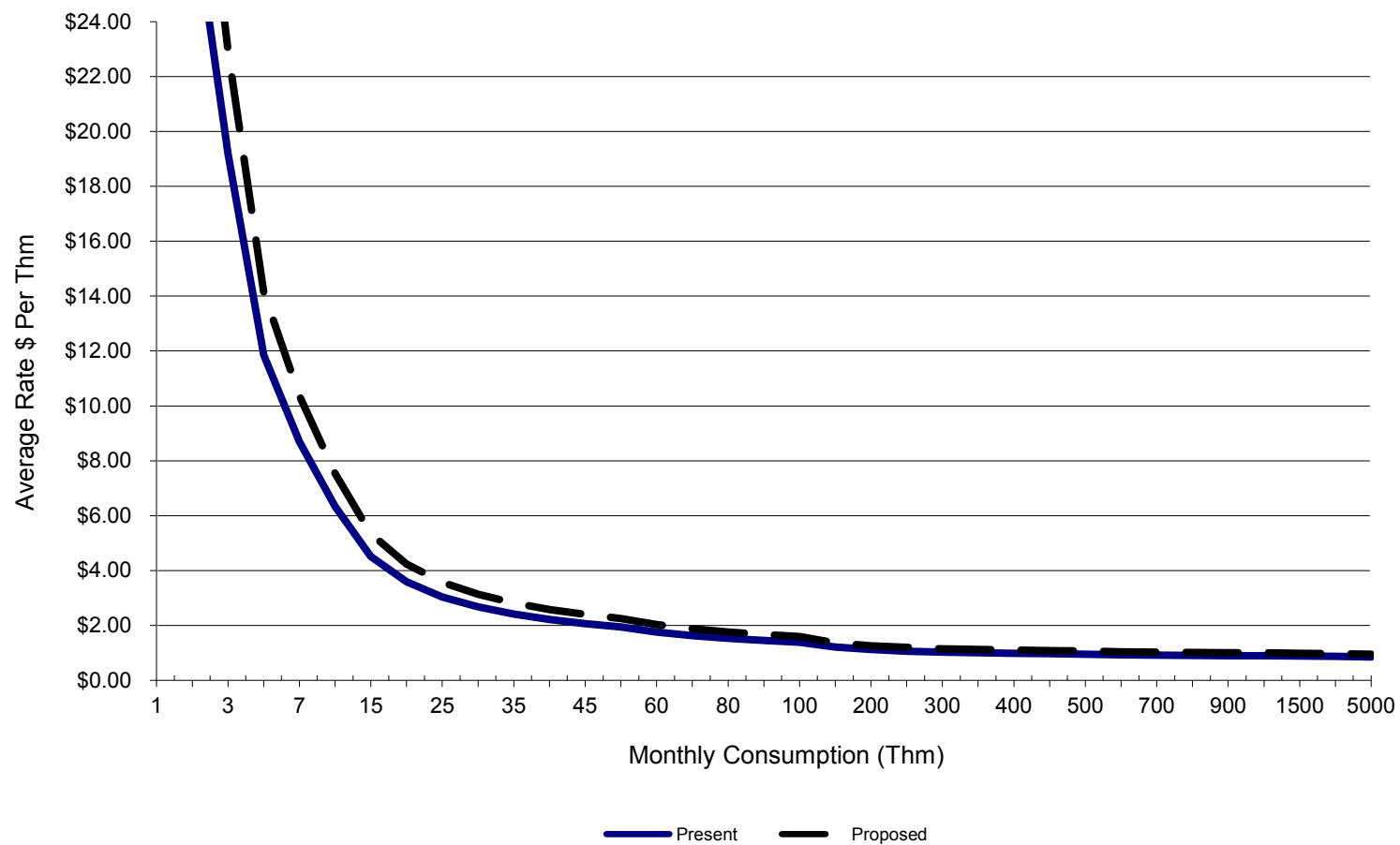
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service



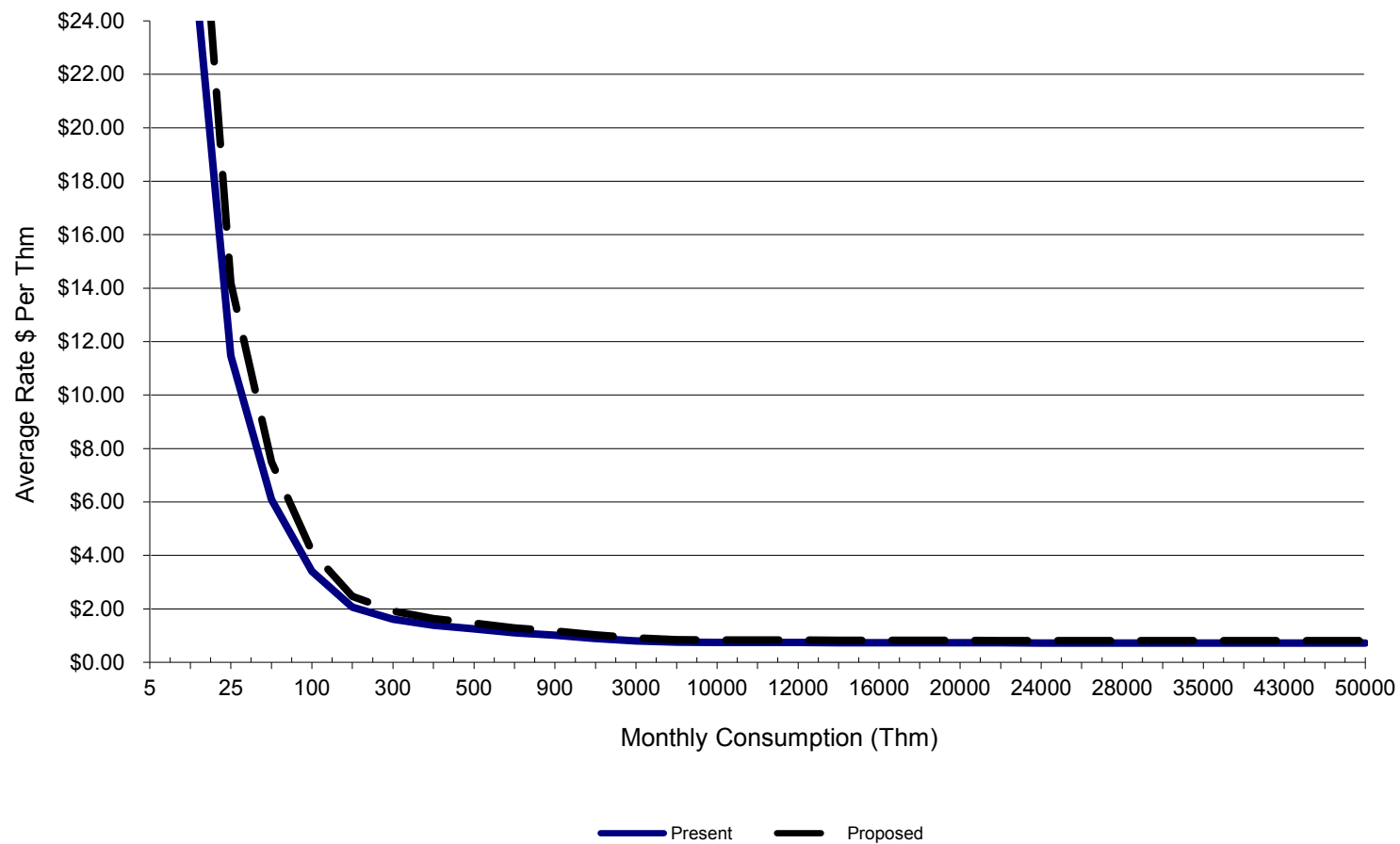
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually)



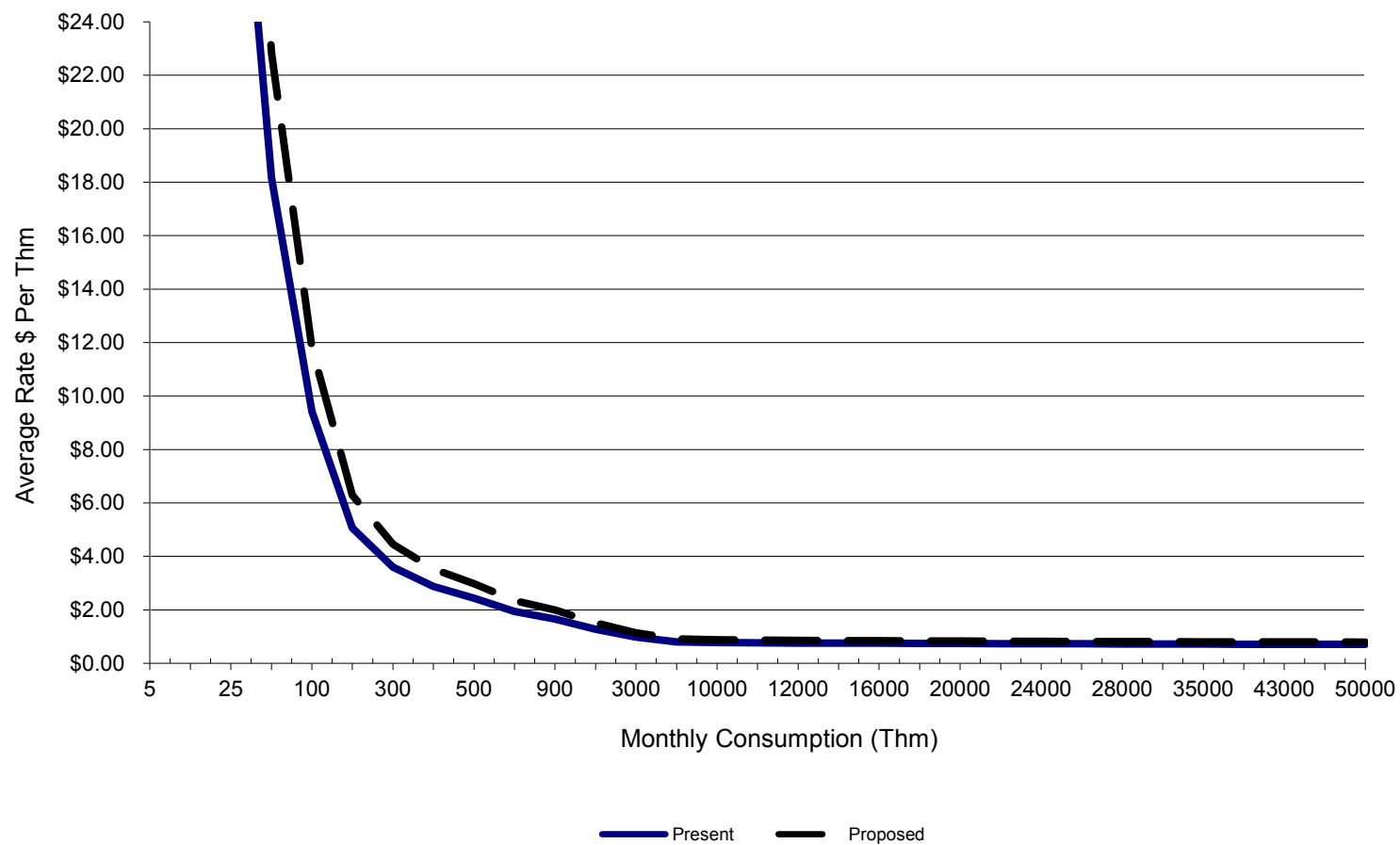
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)



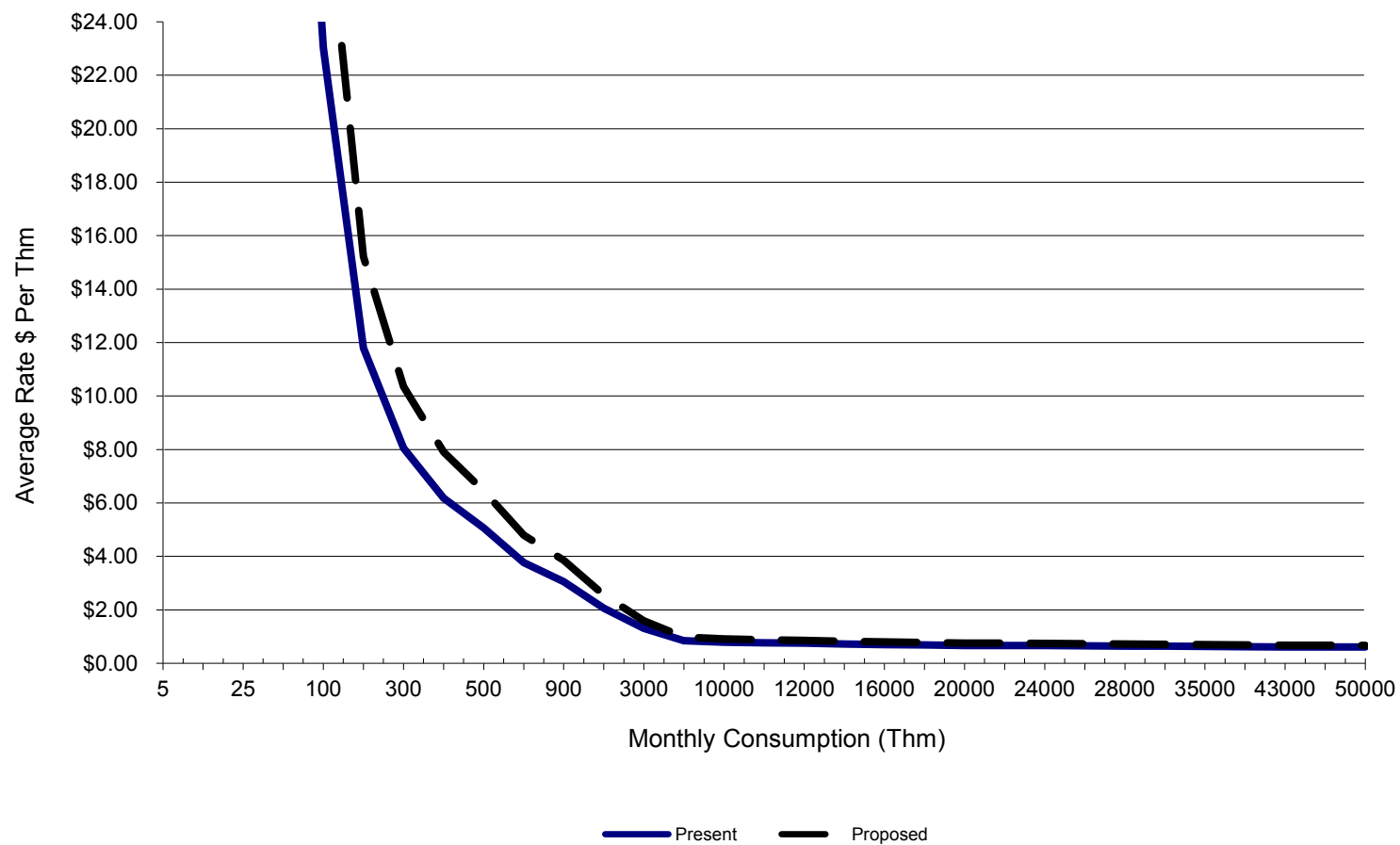
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service ($\leq 110,000$ Thms Annually)



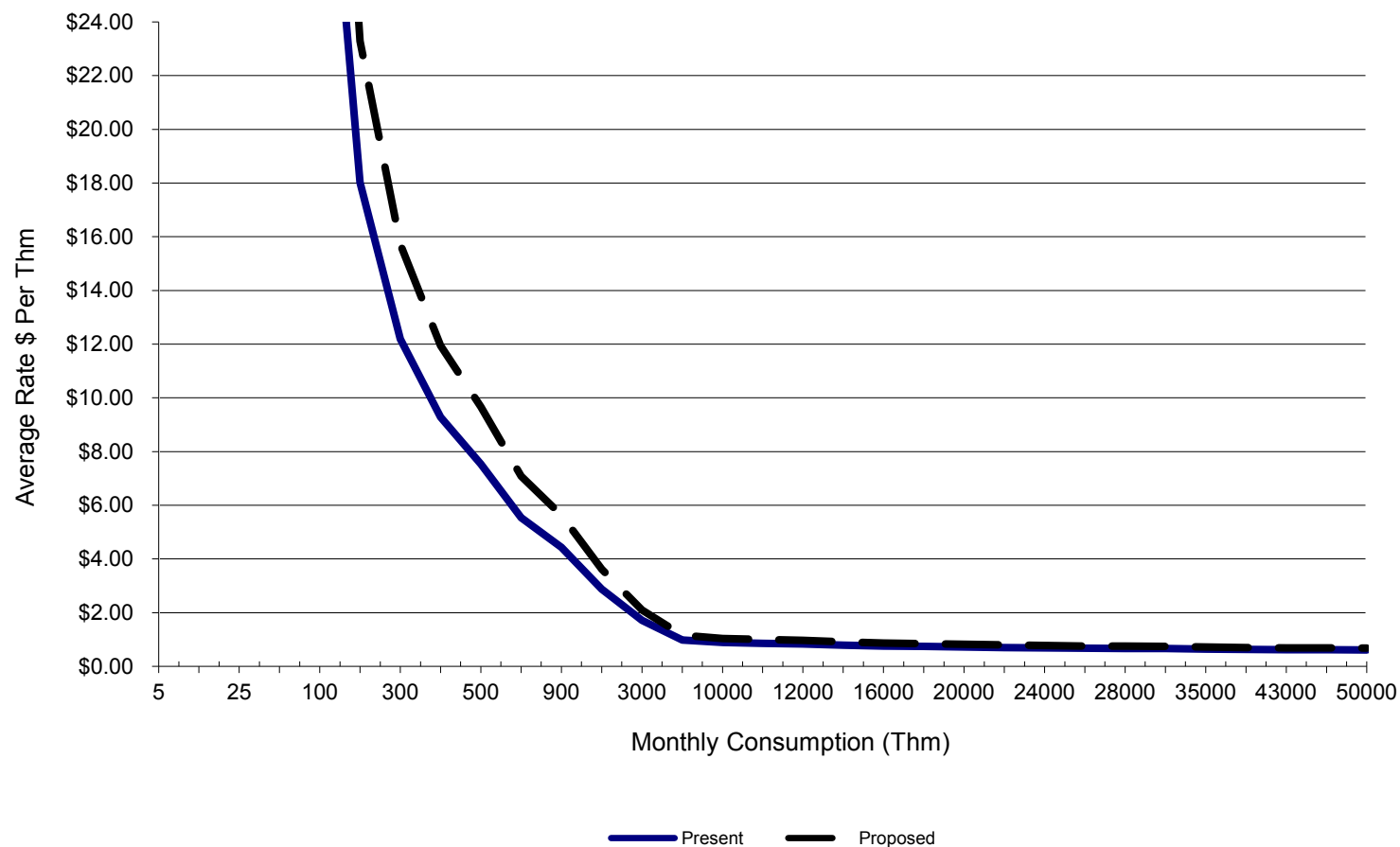
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)



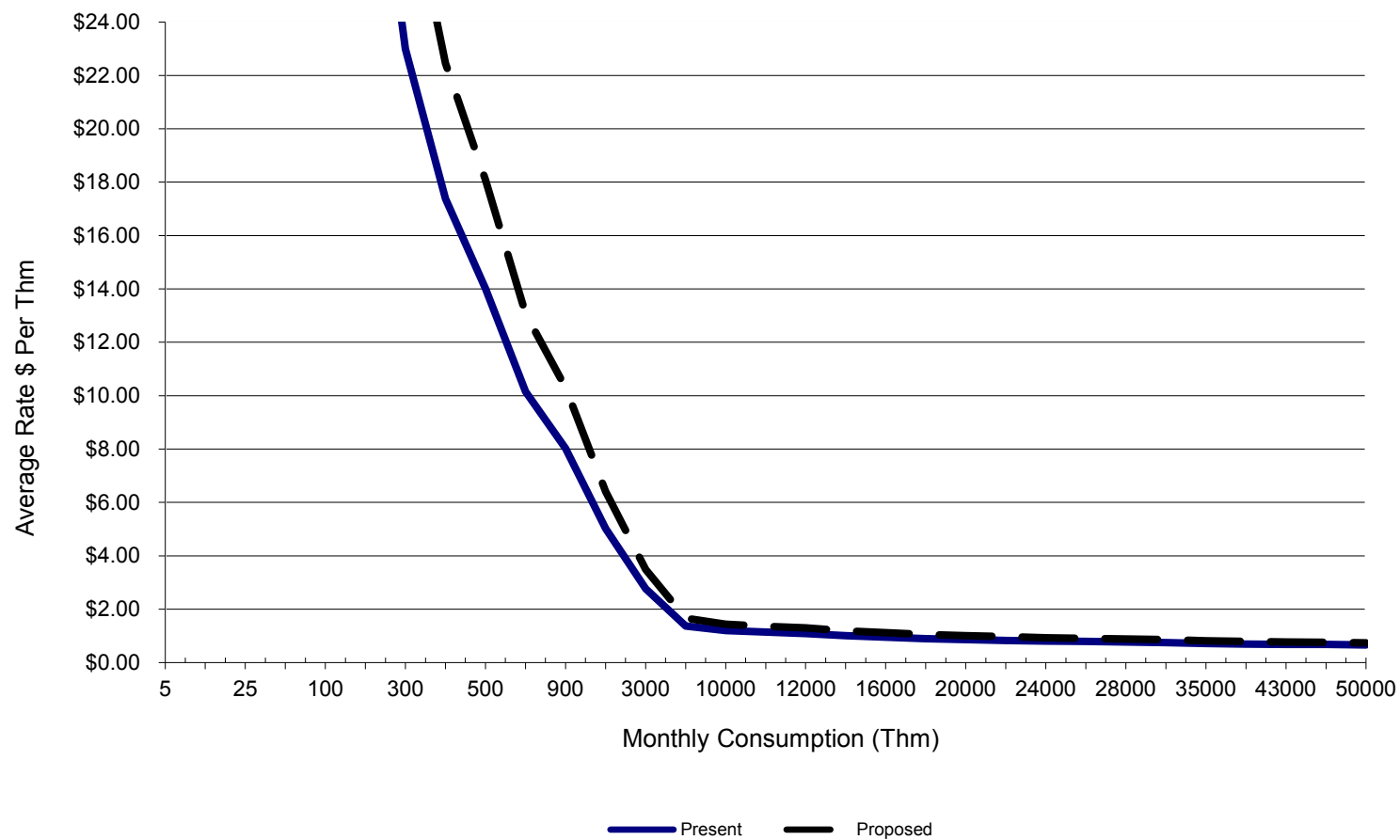
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)



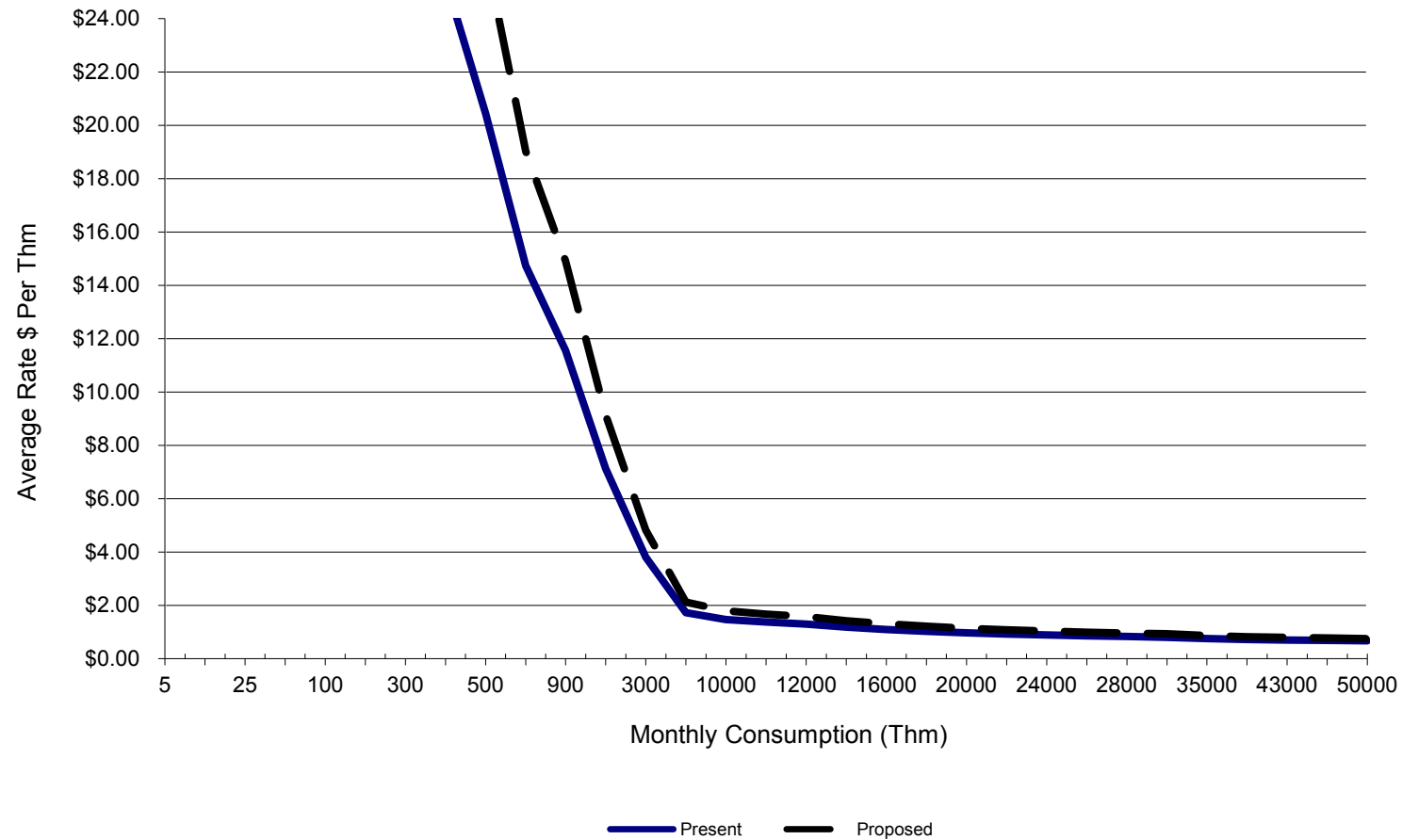
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)



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	\$ 19.33
COMMODITY CHARGE	\$ 0.72962	\$ 0.88796
RIDER USP	\$ 0.08173	\$ 0.09502
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
MERCHANT FUNCTION CHARGE	\$ 0.00269	\$ 0.00269
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00102	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	16.75	19.33			2.58	15.40%
	1	17.95	20.70	17.95	20.70	2.75	15.32%
	2	19.15	22.08	9.58	11.04	2.93	15.30%
	3	20.35	23.45	6.78	7.82	3.10	15.23%
	5	22.75	26.19	4.55	5.24	3.44	15.12%
	8	26.35	30.30	3.29	3.79	3.95	14.99%
	10	28.75	33.05	2.88	3.31	4.30	14.96%
	15	34.75	39.91	2.32	2.66	5.16	14.85%
	20	40.76	46.77	2.04	2.34	6.01	14.74%
	25	46.75	53.63	1.87	2.15	6.88	14.72%
	30	52.76	60.49	1.76	2.02	7.73	14.65%
	35	58.76	67.35	1.68	1.92	8.59	14.62%
	40	64.76	74.21	1.62	1.86	9.45	14.59%
	45	70.76	81.07	1.57	1.80	10.31	14.57%
	50	76.77	87.93	1.54	1.76	11.16	14.54%
	60	88.77	101.65	1.48	1.69	12.88	14.51%
	70	100.77	115.37	1.44	1.65	14.60	14.49%
	80	112.77	129.09	1.41	1.61	16.32	14.47%
	90	124.77	142.81	1.39	1.59	18.04	14.46%
	100	136.78	156.53	1.37	1.57	19.75	14.44%
	150	196.79	225.14	1.31	1.50	28.35	14.41%
	200	256.81	293.74	1.28	1.47	36.93	14.38%
	250	316.82	362.34	1.27	1.45	45.52	14.37%
	300	376.84	430.93	1.26	1.44	54.09	14.35%
	350	436.85	499.53	1.25	1.43	62.68	14.35%
	400	496.86	568.14	1.24	1.42	71.28	14.35%
	450	556.88	636.74	1.24	1.41	79.86	14.34%
	500	616.90	705.34	1.23	1.41	88.44	14.34%
	600	736.92	842.54	1.23	1.40	105.62	14.33%
	700	856.95	979.75	1.22	1.40	122.80	14.33%
	800	976.97	1,116.94	1.22	1.40	139.97	14.33%
	900	1,097.01	1,254.15	1.22	1.39	157.14	14.32%
	1000	1,217.03	1,391.35	1.22	1.39	174.32	14.32%
	1500	1,817.18	2,077.36	1.21	1.38	260.18	14.32%
	2000	2,417.31	2,763.37	1.21	1.38	346.06	14.32%
	5000	6,018.15	6,879.43	1.20	1.38	861.28	14.31%

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	\$ 26.00	\$ 31.50
ALL GAS CONSUMED	\$ 0.53932	\$ 0.65197
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
MERCHANT FUNCTION CHARGE	\$ 0.00055	\$ 0.00055
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	26.00	31.50			5.50	21.15%
1	26.93	32.54	26.93	32.54	5.61	20.83%
2	27.86	33.58	13.93	16.79	5.72	20.53%
3	28.79	34.62	9.60	11.54	5.83	20.25%
5	30.64	36.69	6.13	7.34	6.05	19.75%
7	32.49	38.76	4.64	5.54	6.27	19.30%
10	35.27	41.88	3.53	4.19	6.61	18.74%
15	39.90	47.07	2.66	3.14	7.17	17.97%
20	44.53	52.26	2.23	2.61	7.73	17.36%
25	49.16	57.45	1.97	2.30	8.29	16.86%
30	53.79	62.64	1.79	2.09	8.85	16.45%
35	58.42	67.83	1.67	1.94	9.41	16.11%
40	63.05	73.02	1.58	1.83	9.97	15.81%
45	67.68	78.21	1.50	1.74	10.53	15.56%
50	72.31	83.40	1.45	1.67	11.09	15.34%
60	81.57	93.79	1.36	1.56	12.22	14.98%
70	90.83	104.18	1.30	1.49	13.35	14.70%
80	100.09	114.57	1.25	1.43	14.48	14.47%
90	109.35	124.96	1.22	1.39	15.61	14.28%
100	118.61	135.35	1.19	1.35	16.74	14.11%
150	164.92	187.30	1.10	1.25	22.38	13.57%
200	211.23	239.25	1.06	1.20	28.02	13.27%
250	257.54	291.20	1.03	1.16	33.66	13.07%
300	303.85	343.15	1.01	1.14	39.30	12.93%
350	350.16	395.10	1.00	1.13	44.94	12.83%
400	396.47	447.05	0.99	1.12	50.58	12.76%
450	442.78	499.00	0.98	1.11	56.22	12.70%
500	489.09	550.95	0.98	1.10	61.86	12.65%
600	581.70	654.84	0.97	1.09	73.14	12.57%
700	674.31	758.73	0.96	1.08	84.42	12.52%
800	766.92	862.62	0.96	1.08	95.70	12.48%
900	859.53	966.51	0.96	1.07	106.98	12.45%
1000	952.14	1,070.40	0.95	1.07	118.26	12.42%
1500	1,415.20	1,589.84	0.94	1.06	174.64	12.34%
2000	1,878.26	2,109.28	0.94	1.05	231.02	12.30%
5000	4,656.59	5,225.89	0.93	1.05	569.30	12.23%

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	\$ 55.00	\$ 66.00
ALL GAS CONSUMED	\$ 0.45596	\$ 0.54799
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
MERCHANT FUNCTION CHARGE	\$ 0.00055	\$ 0.00055
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	55.00	66.00			11.00	20.00%
1	55.85	66.94	55.85	66.94	11.09	19.86%
2	56.70	67.88	28.35	33.94	11.18	19.72%
3	57.55	68.82	19.18	22.94	11.27	19.58%
5	59.23	70.69	11.85	14.14	11.46	19.35%
7	60.91	72.56	8.70	10.37	11.65	19.13%
10	63.44	75.36	6.34	7.54	11.92	18.79%
15	67.65	80.03	4.51	5.34	12.38	18.30%
20	71.86	84.70	3.59	4.24	12.84	17.87%
25	76.07	89.37	3.04	3.57	13.30	17.48%
30	80.28	94.04	2.68	3.13	13.76	17.14%
35	84.49	98.71	2.41	2.82	14.22	16.83%
40	88.70	103.38	2.22	2.58	14.68	16.55%
45	92.91	108.05	2.06	2.40	15.14	16.30%
50	97.12	112.72	1.94	2.25	15.60	16.06%
60	105.55	122.07	1.76	2.03	16.52	15.65%
70	113.98	131.42	1.63	1.88	17.44	15.30%
80	122.41	140.77	1.53	1.76	18.36	15.00%
90	130.84	150.12	1.45	1.67	19.28	14.74%
100	139.27	159.47	1.39	1.59	20.20	14.50%
150	181.41	206.22	1.21	1.37	24.81	13.68%
200	223.55	252.97	1.12	1.26	29.42	13.16%
250	265.69	299.72	1.06	1.20	34.03	12.81%
300	307.83	346.47	1.03	1.15	38.64	12.55%
350	349.97	393.22	1.00	1.12	43.25	12.36%
400	392.11	439.97	0.98	1.10	47.86	12.21%
450	434.25	486.72	0.97	1.08	52.47	12.08%
500	476.39	533.47	0.95	1.07	57.08	11.98%
600	560.67	626.96	0.93	1.04	66.29	11.82%
700	644.95	720.45	0.92	1.03	75.50	11.71%
800	729.23	813.94	0.91	1.02	84.71	11.62%
900	813.51	907.43	0.90	1.01	93.92	11.55%
1000	897.79	1,000.92	0.90	1.00	103.13	11.49%
1500	1,319.17	1,468.37	0.88	0.98	149.20	11.31%
2000	1,740.55	1,935.82	0.87	0.97	195.27	11.22%
5000	4,268.80	4,740.49	0.85	0.95	471.69	11.05%

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	\$ 269.00	\$ 335.00
ALL GAS CONSUMED	\$ 0.32666	\$ 0.41250
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	269.00	335.00			66.00	24.54%
5	272.56	338.99	54.51	67.80	66.43	24.37%
10	276.12	342.98	27.61	34.30	66.86	24.21%
25	286.81	354.96	11.47	14.20	68.15	23.76%
50	304.63	374.93	6.09	7.50	70.30	23.08%
100	340.27	414.87	3.40	4.15	74.60	21.92%
200	411.55	494.75	2.06	2.47	83.20	20.22%
300	482.83	574.63	1.61	1.92	91.80	19.01%
400	554.11	654.51	1.39	1.64	100.40	18.12%
500	625.39	734.39	1.25	1.47	109.00	17.43%
700	767.95	894.14	1.10	1.28	126.19	16.43%
900	910.51	1,053.89	1.01	1.17	143.38	15.75%
1500	1,338.19	1,533.14	0.89	1.02	194.95	14.57%
3000	2,407.39	2,731.27	0.80	0.91	323.88	13.45%
8000	5,971.39	6,725.02	0.75	0.84	753.63	12.62%
10000	7,396.99	8,322.52	0.74	0.83	925.53	12.51%
11000	8,109.79	9,121.27	0.74	0.83	1,011.48	12.47%
12000	8,822.59	9,920.02	0.74	0.83	1,097.43	12.44%
14000	10,248.19	11,517.52	0.73	0.82	1,269.33	12.39%
16000	11,673.79	13,115.02	0.73	0.82	1,441.23	12.35%
18000	13,099.39	14,712.52	0.73	0.82	1,613.13	12.31%
20000	14,524.99	16,310.02	0.73	0.82	1,785.03	12.29%
22000	15,950.59	17,907.52	0.73	0.81	1,956.93	12.27%
24000	17,376.19	19,505.02	0.72	0.81	2,128.83	12.25%
26000	18,801.79	21,102.52	0.72	0.81	2,300.73	12.24%
28000	20,227.39	22,700.02	0.72	0.81	2,472.63	12.22%
30000	21,652.99	24,297.52	0.72	0.81	2,644.53	12.21%
35000	25,216.99	28,291.27	0.72	0.81	3,074.28	12.19%
40000	28,780.99	32,285.02	0.72	0.81	3,504.03	12.17%
43000	30,919.39	34,681.27	0.72	0.81	3,761.88	12.17%
45000	32,344.99	36,278.77	0.72	0.81	3,933.78	12.16%
50000	35,908.99	40,272.52	0.72	0.81	4,363.53	12.15%
54000	38,760.19	43,467.52	0.72	0.80	4,707.33	12.14%
60000	43,036.99	48,260.02	0.72	0.80	5,223.03	12.14%
70000	50,164.99	56,247.52	0.72	0.80	6,082.53	12.13%
80000	57,292.99	64,235.02	0.72	0.80	6,942.03	12.12%
90000	64,420.99	72,222.52	0.72	0.80	7,801.53	12.11%
95000	67,984.99	76,216.27	0.72	0.80	8,231.28	12.11%
100000	71,548.99	80,210.02	0.72	0.80	8,661.03	12.11%
108000	77,251.39	86,600.02	0.72	0.80	9,348.63	12.10%
110000	78,676.99	88,197.52	0.72	0.80	9,520.53	12.10%

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	\$ 874.00	\$ 1,104.00
ALL GAS CONSUMED	\$ 0.30541	\$ 0.38566
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	874.00	1,104.00			230.00	26.32%
5	877.46	1,107.86	175.49	221.57	230.40	26.26%
10	880.92	1,111.72	88.09	111.17	230.80	26.20%
25	891.29	1,123.29	35.65	44.93	232.00	26.03%
50	908.58	1,142.59	18.17	22.85	234.01	25.76%
100	943.16	1,181.18	9.43	11.81	238.02	25.24%
200	1,012.31	1,258.38	5.06	6.29	246.07	24.31%
300	1,081.46	1,335.58	3.60	4.45	254.12	23.50%
400	1,150.61	1,412.78	2.88	3.53	262.17	22.79%
500	1,219.76	1,489.98	2.44	2.98	270.22	22.15%
700	1,358.07	1,644.36	1.94	2.35	286.29	21.08%
900	1,496.38	1,798.74	1.66	2.00	302.36	20.21%
1500	1,911.31	2,261.89	1.27	1.51	350.58	18.34%
3000	2,948.64	3,419.76	0.98	1.14	471.12	15.98%
8000	6,406.39	7,279.31	0.80	0.91	872.92	13.63%
10000	7,789.49	8,823.13	0.78	0.88	1,033.64	13.27%
11000	8,481.04	9,595.04	0.77	0.87	1,114.00	13.14%
12000	9,172.59	10,366.95	0.76	0.86	1,194.36	13.02%
14000	10,555.69	11,910.77	0.75	0.85	1,355.08	12.84%
16000	11,938.79	13,454.59	0.75	0.84	1,515.80	12.70%
18000	13,321.89	14,998.41	0.74	0.83	1,676.52	12.58%
20000	14,704.99	16,542.23	0.74	0.83	1,837.24	12.49%
22000	16,088.09	18,086.05	0.73	0.82	1,997.96	12.42%
24000	17,471.19	19,629.87	0.73	0.82	2,158.68	12.36%
26000	18,854.29	21,173.69	0.73	0.81	2,319.40	12.30%
28000	20,237.39	22,717.51	0.72	0.81	2,480.12	12.26%
30000	21,620.49	24,261.33	0.72	0.81	2,640.84	12.21%
35000	25,078.24	28,120.88	0.72	0.80	3,042.64	12.13%
40000	28,535.99	31,980.43	0.71	0.80	3,444.44	12.07%
43000	30,610.64	34,296.16	0.71	0.80	3,685.52	12.04%
45000	31,993.74	35,839.98	0.71	0.80	3,846.24	12.02%
50000	35,451.49	39,699.53	0.71	0.79	4,248.04	11.98%
54000	38,217.69	42,787.17	0.71	0.79	4,569.48	11.96%
60000	42,366.99	47,418.63	0.71	0.79	5,051.64	11.92%
70000	49,282.49	55,137.73	0.70	0.79	5,855.24	11.88%
80000	56,197.99	62,856.83	0.70	0.79	6,658.84	11.85%
90000	63,113.49	70,575.93	0.70	0.78	7,462.44	11.82%
95000	66,571.24	74,435.48	0.70	0.78	7,864.24	11.81%
100000	70,028.99	78,295.03	0.70	0.78	8,266.04	11.80%
108000	75,561.39	84,470.31	0.70	0.78	8,908.92	11.79%
150000	104,606.49	116,890.53	0.70	0.78	12,284.04	11.74%
200000	139,183.99	155,486.03	0.70	0.78	16,302.04	11.71%
250000	173,761.49	194,081.53	0.70	0.78	20,320.04	11.69%
300000	208,338.99	232,677.03	0.69	0.78	24,338.04	11.68%
350000	242,916.49	271,272.53	0.69	0.78	28,356.04	11.67%
400000	277,493.99	309,868.03	0.69	0.77	32,374.04	11.67%
450000	312,071.49	348,463.53	0.69	0.77	36,392.04	11.66%
500000	346,648.99	387,059.03	0.69	0.77	40,410.04	11.66%

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	\$ 2,247.00	\$ 2,919.00
ALL GAS CONSUMED	\$ 0.17627	\$ 0.22897
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,247.00	2,919.00			672.00	29.91%
5	2,249.81	2,922.07	449.96	584.41	672.26	29.88%
10	2,252.62	2,925.14	225.26	292.51	672.52	29.86%
25	2,261.05	2,934.36	90.44	117.37	673.31	29.78%
50	2,275.11	2,949.74	45.50	58.99	674.63	29.65%
100	2,303.23	2,980.50	23.03	29.81	677.27	29.41%
200	2,359.47	3,042.03	11.80	15.21	682.56	28.93%
300	2,415.71	3,103.56	8.05	10.35	687.85	28.47%
400	2,471.95	3,165.09	6.18	7.91	693.14	28.04%
500	2,528.19	3,226.62	5.06	6.45	698.43	27.63%
700	2,640.67	3,349.66	3.77	4.79	708.99	26.85%
900	2,753.15	3,472.70	3.06	3.86	719.55	26.14%
1500	3,090.59	3,841.83	2.06	2.56	751.24	24.31%
3000	3,934.21	4,764.67	1.31	1.59	830.46	21.11%
8000	6,746.26	7,840.77	0.84	0.98	1,094.51	16.22%
10000	7,871.08	9,071.21	0.79	0.91	1,200.13	15.25%
11000	8,433.49	9,686.43	0.77	0.88	1,252.94	14.86%
12000	8,995.90	10,301.65	0.75	0.86	1,305.75	14.51%
14000	10,120.72	11,532.09	0.72	0.82	1,411.37	13.95%
16000	11,245.54	12,762.53	0.70	0.80	1,516.99	13.49%
18000	12,370.36	13,992.97	0.69	0.78	1,622.61	13.12%
20000	13,495.18	15,223.41	0.67	0.76	1,728.23	12.81%
22000	14,620.00	16,453.85	0.66	0.75	1,833.85	12.54%
24000	15,744.82	17,684.29	0.66	0.74	1,939.47	12.32%
26000	16,869.64	18,914.73	0.65	0.73	2,045.09	12.12%
28000	17,994.46	20,145.17	0.64	0.72	2,150.71	11.95%
30000	19,119.28	21,375.61	0.64	0.71	2,256.33	11.80%
35000	21,931.33	24,451.71	0.63	0.70	2,520.38	11.49%
40000	24,743.38	27,527.81	0.62	0.69	2,784.43	11.25%
43000	26,430.61	29,373.47	0.61	0.68	2,942.86	11.13%
45000	27,555.43	30,603.91	0.61	0.68	3,048.48	11.06%
50000	30,367.48	33,680.01	0.61	0.67	3,312.53	10.91%
54000	32,617.12	36,140.89	0.60	0.67	3,523.77	10.80%
60000	35,991.58	39,832.21	0.60	0.66	3,840.63	10.67%
70000	41,615.68	45,984.41	0.59	0.66	4,368.73	10.50%
80000	47,239.78	52,136.61	0.59	0.65	4,896.83	10.37%
90000	52,863.88	58,288.81	0.59	0.65	5,424.93	10.26%
95000	55,675.93	61,364.91	0.59	0.65	5,688.98	10.22%
100000	58,487.98	64,441.01	0.58	0.64	5,953.03	10.18%
108000	62,987.26	69,362.77	0.58	0.64	6,375.51	10.12%
150000	86,608.48	95,202.01	0.58	0.63	8,593.53	9.92%
200000	114,728.98	125,963.01	0.57	0.63	11,234.03	9.79%
250000	142,849.48	156,724.01	0.57	0.63	13,874.53	9.71%
300000	170,969.98	187,485.01	0.57	0.62	16,515.03	9.66%
350000	199,090.48	218,246.01	0.57	0.62	19,155.53	9.62%
400000	227,210.98	249,007.01	0.57	0.62	21,796.03	9.59%
450000	255,331.48	279,768.01	0.57	0.62	24,436.53	9.57%
500000	283,451.98	310,529.01	0.57	0.62	27,077.03	9.55%

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	\$ 3,495.00	\$ 4,540.00
ALL GAS CONSUMED	\$ 0.15636	\$ 0.20310
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	3,495.00	4,540.00			1,045.00	29.90%
5	3,497.71	4,542.95	699.54	908.59	1,045.24	29.88%
10	3,500.42	4,545.90	350.04	454.59	1,045.48	29.87%
25	3,508.56	4,554.74	140.34	182.19	1,046.18	29.82%
50	3,522.12	4,569.48	70.44	91.39	1,047.36	29.74%
100	3,549.25	4,598.95	35.49	45.99	1,049.70	29.58%
200	3,603.50	4,657.89	18.02	23.29	1,054.39	29.26%
300	3,657.75	4,716.83	12.19	15.72	1,059.08	28.95%
400	3,712.00	4,775.77	9.28	11.94	1,063.77	28.66%
500	3,766.25	4,834.71	7.53	9.67	1,068.46	28.37%
700	3,874.75	4,952.58	5.54	7.08	1,077.83	27.82%
900	3,983.25	5,070.45	4.43	5.63	1,087.20	27.29%
1500	4,308.75	5,424.06	2.87	3.62	1,115.31	25.88%
3000	5,122.50	6,308.09	1.71	2.10	1,185.59	23.14%
8000	7,835.00	9,254.84	0.98	1.16	1,419.84	18.12%
10000	8,920.00	10,433.54	0.89	1.04	1,513.54	16.97%
11000	9,462.50	11,022.89	0.86	1.00	1,560.39	16.49%
12000	10,005.00	11,612.24	0.83	0.97	1,607.24	16.06%
14000	11,090.00	12,790.94	0.79	0.91	1,700.94	15.34%
16000	12,175.00	13,969.64	0.76	0.87	1,794.64	14.74%
18000	13,260.00	15,148.34	0.74	0.84	1,888.34	14.24%
20000	14,345.00	16,327.04	0.72	0.82	1,982.04	13.82%
22000	15,430.00	17,505.74	0.70	0.80	2,075.74	13.45%
24000	16,515.00	18,684.44	0.69	0.78	2,169.44	13.14%
26000	17,600.00	19,863.14	0.68	0.76	2,263.14	12.86%
28000	18,685.00	21,041.84	0.67	0.75	2,356.84	12.61%
30000	19,770.00	22,220.54	0.66	0.74	2,450.54	12.40%
35000	22,482.50	25,167.29	0.64	0.72	2,684.79	11.94%
40000	25,195.00	28,114.04	0.63	0.70	2,919.04	11.59%
43000	26,822.50	29,882.09	0.62	0.69	3,059.59	11.41%
45000	27,907.50	31,060.79	0.62	0.69	3,153.29	11.30%
50000	30,620.00	34,007.54	0.61	0.68	3,387.54	11.06%
54000	32,790.00	36,364.94	0.61	0.67	3,574.94	10.90%
60000	36,045.00	39,901.04	0.60	0.67	3,856.04	10.70%
70000	41,470.00	45,794.54	0.59	0.65	4,324.54	10.43%
80000	46,895.00	51,688.04	0.59	0.65	4,793.04	10.22%
90000	52,320.00	57,581.54	0.58	0.64	5,261.54	10.06%
95000	55,032.50	60,528.29	0.58	0.64	5,495.79	9.99%
100000	57,745.00	63,475.04	0.58	0.63	5,730.04	9.92%
108000	62,085.00	68,189.84	0.57	0.63	6,104.84	9.83%
150000	84,870.00	92,942.54	0.57	0.62	8,072.54	9.51%
200000	111,995.00	122,410.04	0.56	0.61	10,415.04	9.30%
250000	139,120.00	151,877.54	0.56	0.61	12,757.54	9.17%
300000	166,245.00	181,345.04	0.55	0.60	15,100.04	9.08%
350000	193,370.00	210,812.54	0.55	0.60	17,442.54	9.02%
400000	220,495.00	240,280.04	0.55	0.60	19,785.04	8.97%
450000	247,620.00	269,747.54	0.55	0.60	22,127.54	8.94%
500000	274,745.00	299,215.04	0.55	0.60	24,470.04	8.91%

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	\$ 6,740.00	\$ 8,755.00
ALL GAS CONSUMED	\$ 0.14032	\$ 0.18227
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	6,740.00	8,755.00			2,015.00	29.90%
5	6,742.63	8,757.84	1,348.53	1,751.57	2,015.21	29.89%
10	6,745.26	8,760.68	674.53	876.07	2,015.42	29.88%
25	6,753.15	8,769.20	270.13	350.77	2,016.05	29.85%
50	6,766.31	8,783.42	135.33	175.67	2,017.11	29.81%
100	6,792.64	8,811.84	67.93	88.12	2,019.20	29.73%
200	6,845.28	8,868.70	34.23	44.34	2,023.42	29.56%
300	6,897.92	8,925.56	22.99	29.75	2,027.64	29.39%
400	6,950.56	8,982.42	17.38	22.46	2,031.86	29.23%
500	7,003.20	9,039.28	14.01	18.08	2,036.08	29.07%
700	7,108.49	9,152.98	10.15	13.08	2,044.49	28.76%
900	7,213.78	9,266.68	8.02	10.30	2,052.90	28.46%
1500	7,529.65	9,607.79	5.02	6.41	2,078.14	27.60%
3000	8,319.34	10,460.58	2.77	3.49	2,141.24	25.74%
8000	10,951.64	13,303.18	1.37	1.66	2,351.54	21.47%
10000	12,004.56	14,440.22	1.20	1.44	2,435.66	20.29%
11000	12,531.02	15,008.74	1.14	1.36	2,477.72	19.77%
12000	13,057.48	15,577.26	1.09	1.30	2,519.78	19.30%
14000	14,110.40	16,714.30	1.01	1.19	2,603.90	18.45%
16000	15,163.32	17,851.34	0.95	1.12	2,688.02	17.73%
18000	16,216.24	18,988.38	0.90	1.05	2,772.14	17.09%
20000	17,269.16	20,125.42	0.86	1.01	2,856.26	16.54%
22000	18,322.08	21,262.46	0.83	0.97	2,940.38	16.05%
24000	19,375.00	22,399.50	0.81	0.93	3,024.50	15.61%
26000	20,427.92	23,536.54	0.79	0.91	3,108.62	15.22%
28000	21,480.84	24,673.58	0.77	0.88	3,192.74	14.86%
30000	22,533.76	25,810.62	0.75	0.86	3,276.86	14.54%
35000	25,166.06	28,653.22	0.72	0.82	3,487.16	13.86%
40000	27,798.36	31,495.82	0.69	0.79	3,697.46	13.30%
43000	29,377.74	33,201.38	0.68	0.77	3,823.64	13.02%
45000	30,430.66	34,338.42	0.68	0.76	3,907.76	12.84%
50000	33,062.96	37,181.02	0.66	0.74	4,118.06	12.46%
54000	35,168.80	39,455.10	0.65	0.73	4,286.30	12.19%
60000	38,327.56	42,866.22	0.64	0.71	4,538.66	11.84%
70000	43,592.16	48,551.42	0.62	0.69	4,959.26	11.38%
80000	48,856.76	54,236.62	0.61	0.68	5,379.86	11.01%
90000	54,121.36	59,921.82	0.60	0.67	5,800.46	10.72%
95000	56,753.66	62,764.42	0.60	0.66	6,010.76	10.59%
100000	59,385.96	65,607.02	0.59	0.66	6,221.06	10.48%
108000	63,597.64	70,155.18	0.59	0.65	6,557.54	10.31%
150000	85,708.96	94,033.02	0.57	0.63	8,324.06	9.71%
200000	112,031.96	122,459.02	0.56	0.61	10,427.06	9.31%
250000	138,354.96	150,885.02	0.55	0.60	12,530.06	9.06%
300000	164,677.96	179,311.02	0.55	0.60	14,633.06	8.89%
350000	191,000.96	207,737.02	0.55	0.59	16,736.06	8.76%
400000	217,323.96	236,163.02	0.54	0.59	18,839.06	8.67%
450000	243,646.96	264,589.02	0.54	0.59	20,942.06	8.60%
500000	269,969.96	293,015.02	0.54	0.59	23,045.06	8.54%

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	\$ 9,985.00	\$ 12,971.00
ALL GAS CONSUMED	\$ 0.08349	\$ 0.10845
RIDER PGCC	\$ 0.17679	\$ 0.17679
RIDER PGDC	\$ 0.22259	\$ 0.22259
GAS PROCUREMENT CHARGE	\$ 0.00102	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.01426)	\$ (0.01426)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	9,985.00	12,971.00			2,986.00	29.90%
5	9,987.35	12,973.47	1,997.47	2,594.69	2,986.12	29.90%
10	9,989.70	12,975.94	998.97	1,297.59	2,986.24	29.89%
25	9,996.74	12,983.36	399.87	519.33	2,986.62	29.88%
50	10,008.48	12,995.73	200.17	259.91	2,987.25	29.85%
100	10,031.96	13,020.46	100.32	130.20	2,988.50	29.79%
200	10,078.92	13,069.94	50.39	65.35	2,991.02	29.68%
300	10,125.88	13,119.42	33.75	43.73	2,993.54	29.56%
400	10,172.84	13,168.90	25.43	32.92	2,996.06	29.45%
500	10,219.80	13,218.38	20.44	26.44	2,998.58	29.34%
700	10,313.73	13,317.32	14.73	19.02	3,003.59	29.12%
900	10,407.66	13,416.26	11.56	14.91	3,008.60	28.91%
1500	10,689.43	13,713.08	7.13	9.14	3,023.65	28.29%
3000	11,393.88	14,455.14	3.80	4.82	3,061.26	26.87%
8000	13,742.03	16,928.64	1.72	2.12	3,186.61	23.19%
10000	14,681.29	17,918.04	1.47	1.79	3,236.75	22.05%
11000	15,150.92	18,412.74	1.38	1.67	3,261.82	21.53%
12000	15,620.55	18,907.44	1.30	1.58	3,286.89	21.04%
14000	16,559.81	19,896.84	1.18	1.42	3,337.03	20.15%
16000	17,499.07	20,886.24	1.09	1.31	3,387.17	19.36%
18000	18,438.33	21,875.64	1.02	1.22	3,437.31	18.64%
20000	19,377.59	22,865.04	0.97	1.14	3,487.45	18.00%
22000	20,316.85	23,854.44	0.92	1.08	3,537.59	17.41%
24000	21,256.11	24,843.84	0.89	1.04	3,587.73	16.88%
26000	22,195.37	25,833.24	0.85	0.99	3,637.87	16.39%
28000	23,134.63	26,822.64	0.83	0.96	3,688.01	15.94%
30000	24,073.89	27,812.04	0.80	0.93	3,738.15	15.53%
35000	26,422.04	30,285.54	0.75	0.87	3,863.50	14.62%
40000	28,770.19	32,759.04	0.72	0.82	3,988.85	13.86%
43000	30,179.08	34,243.14	0.70	0.80	4,064.06	13.47%
45000	31,118.34	35,232.54	0.69	0.78	4,114.20	13.22%
50000	33,466.49	37,706.04	0.67	0.75	4,239.55	12.67%
54000	35,345.01	39,684.84	0.65	0.73	4,339.83	12.28%
60000	38,162.79	42,653.04	0.64	0.71	4,490.25	11.77%
70000	42,859.09	47,600.04	0.61	0.68	4,740.95	11.06%
80000	47,555.39	52,547.04	0.59	0.66	4,991.65	10.50%
90000	52,251.69	57,494.04	0.58	0.64	5,242.35	10.03%
95000	54,599.84	59,967.54	0.57	0.63	5,367.70	9.83%
100000	56,947.99	62,441.04	0.57	0.62	5,493.05	9.65%
108000	60,705.03	66,398.64	0.56	0.61	5,693.61	9.38%
150000	80,429.49	87,176.04	0.54	0.58	6,746.55	8.39%
200000	103,910.99	111,911.04	0.52	0.56	8,000.05	7.70%
250000	127,392.49	136,646.04	0.51	0.55	9,253.55	7.26%
300000	150,873.99	161,381.04	0.50	0.54	10,507.05	6.96%
350000	174,355.49	186,116.04	0.50	0.53	11,760.55	6.75%
400000	197,836.99	210,851.04	0.49	0.53	13,014.05	6.58%
450000	221,318.49	235,586.04	0.49	0.52	14,267.55	6.45%
500000	244,799.99	260,321.04	0.49	0.52	15,521.05	6.34%

EXHIBIT 112

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, 2021. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2022. 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, 2021

	<u>(MDth)</u>
Annualized Sales	38,907
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	37,106
City Gate Purchases	0
Local Production	256
Storage	(1,255)
Total	36,107

Schedule 2: Twelve Month Ending December 31, 2022

	<u>(MDth)</u>
Annualized Sales	39,212
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	36,809
City Gate Purchases	0
Local Production	255
Storage	(658)
Total	36,406

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 2019 and November 2020.

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 2019 and November 2020.

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 2019 and November 2020.

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, 2021 is (\$8,206,497) and for twelve months ending December 31, 2022 is (\$1,355,871). 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 November 30, 2021	\$ 151,805,938

(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>			
Residential Sales Service - RSS	3.8512	27,036,746	104,123,916
Small General Sales Service - SGSS	3.8512	7,726,733	29,757,196
Negotiated Sales Service - NSS	Varies	68,900	218,252
Large General Sales Service - LGSS	3.8512	978,957	3,770,160
1/ Residential Distribution Service - RDS	1.9196	7,537,914	14,469,779
Small Commercial Distribution - SCD	1.9196	3,110,416	5,970,754
Small General Distribution Service - SGDS	2.2259	764,805	<u>1,702,379</u>
Total Gas Supply Expense			160,012,435
Gas Supply Expense Adjustment			(8,206,497)

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 December 31, 2022			160,012,435
(2)	Purchased Gas Cost to be Recovered in Base Tariff Rates:			
		Total Rate	Adjusted Volumes	Gas Cost
		<u>Rate Schedule</u>		
		<u>Gas Supply Expense</u>		
	Residential Sales Service - RSS	3.8512	27,497,571	105,898,647
	Small General Sales Service - SGSS	3.8512	7,805,391	30,060,122
	Negotiated Sales Service - NSS	Varies	69,600	220,393
	Large General Sales Service - LGSS	3.8512	993,014	3,824,297
1/	Residential Distribution Service - RDS	1.9196	7,145,892	13,717,254
	Small Commercial Distribution - SCD	1.9196	3,103,493	5,957,464
	Small General Distribution Service - SGDS	2.2259	759,302	<u>1,690,130</u>
Total Gas Supply Expense				161,368,306
Gas Supply Expense Adjustment				(1,355,871)

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.

EXHIBIT 113

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:

(a) & (b)

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.

EXHIBIT 114

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.

EXHIBIT 115

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.

EXHIBIT 116

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.

EXHIBIT 117

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.