

Columbia Gas of Pennsylvania, Inc.
2015 General Rate Case
Docket No. R-2015-2468056
Standard Filing Requirements
Exhibits 109-117
Volume 7 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled "Calculation of Annual and Accrued Depreciation", beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page II-2 and the section on page III-4.

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, 2015, 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, 2016, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.

Columbia Gas
of Pennsylvania
A NiSource Company

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2015

Prepared by:



Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2015

GANNETT FLEMING, INC. – VALUATION AND RATE DIVISION
Camp Hill, Pennsylvania



Excellence Delivered As Promised

March 6, 2015

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, 2015 are presented in the attached report. The results of our study as of November 30, 2014 are presented in our report titled "2014 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2014". 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, 2015.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:krm

059539.000

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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, 2015.

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 2011.

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 2011 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 2011 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

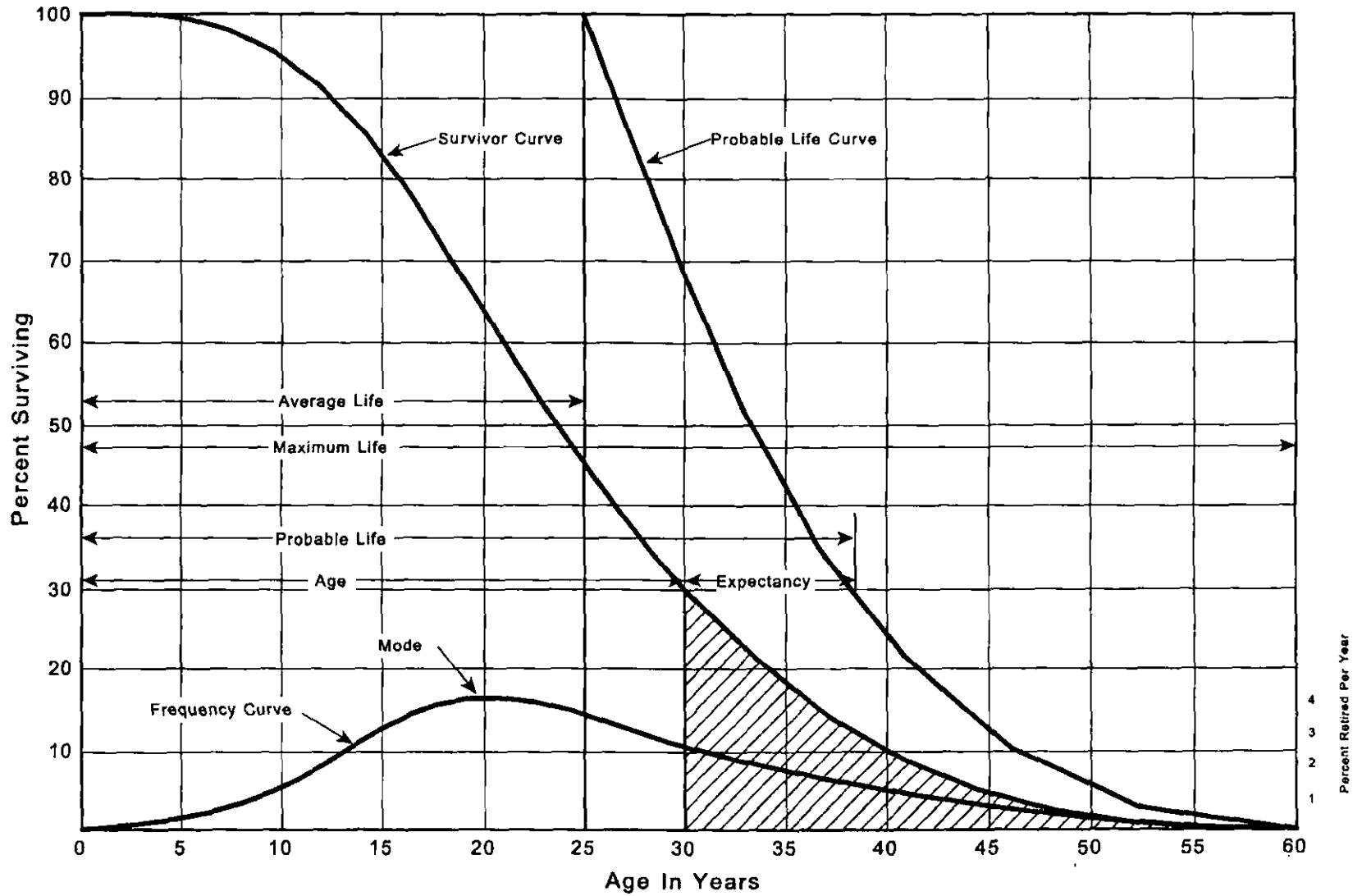


Figure 1. A Typical Survivor Curve and Derived Curves

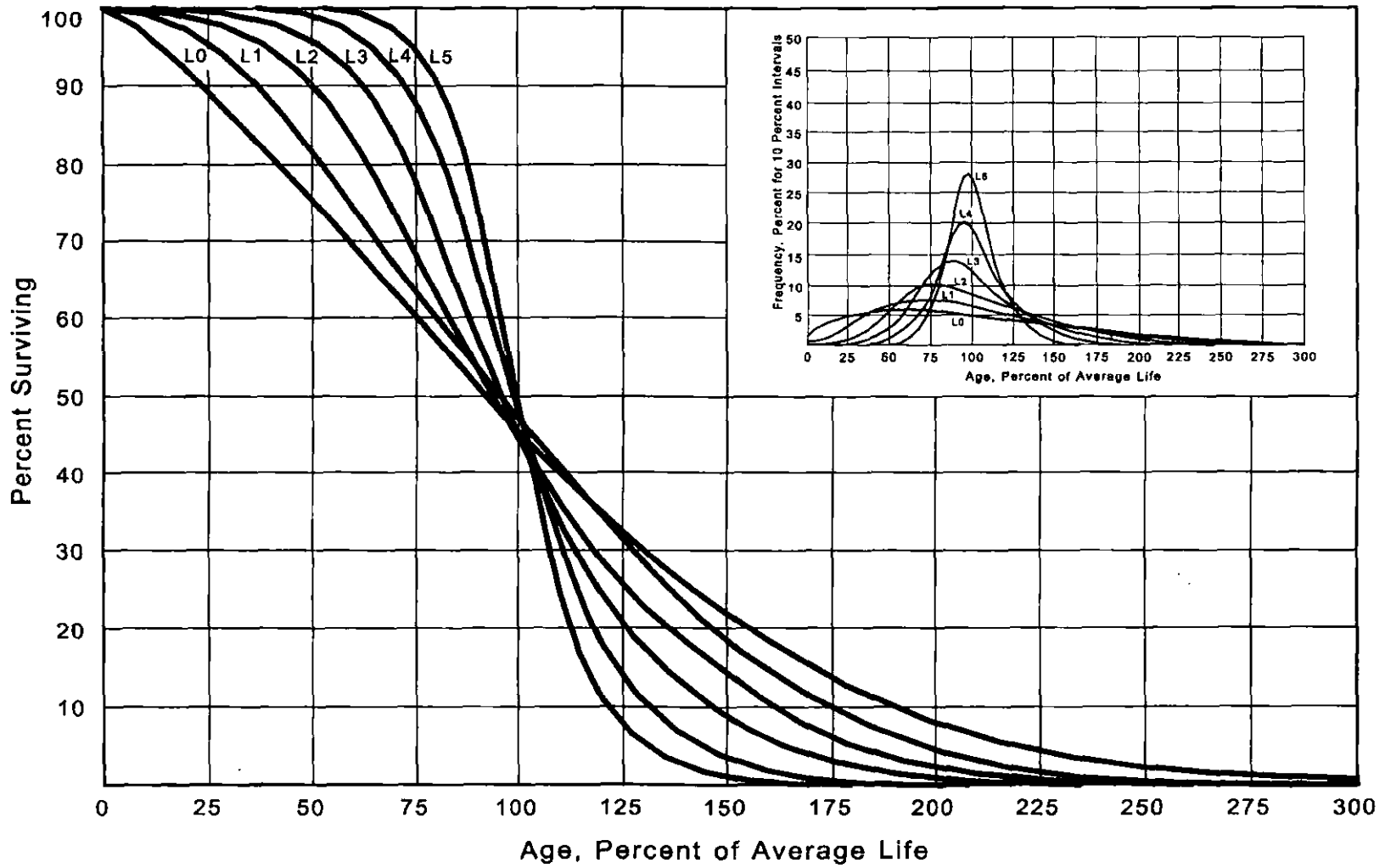


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

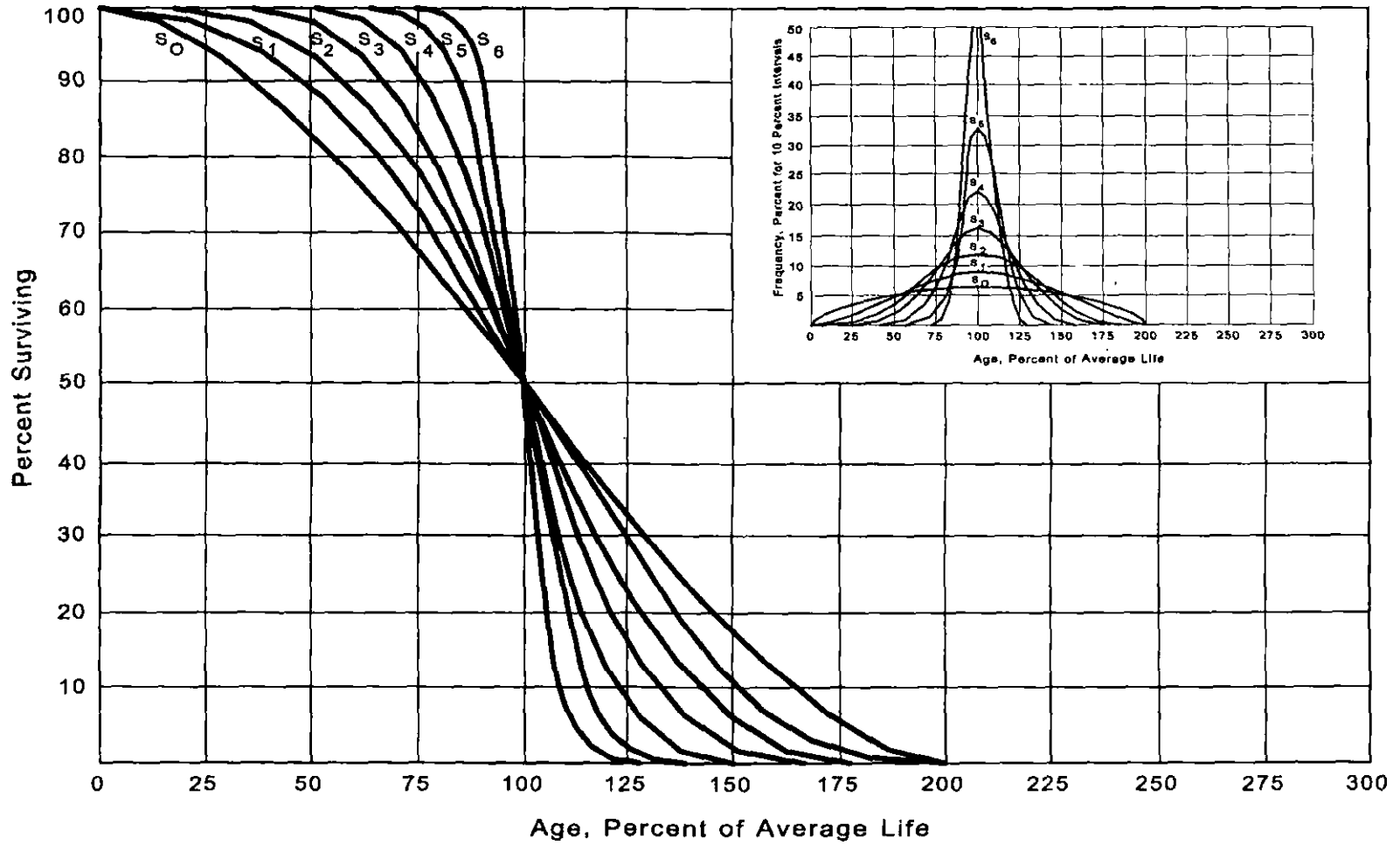


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

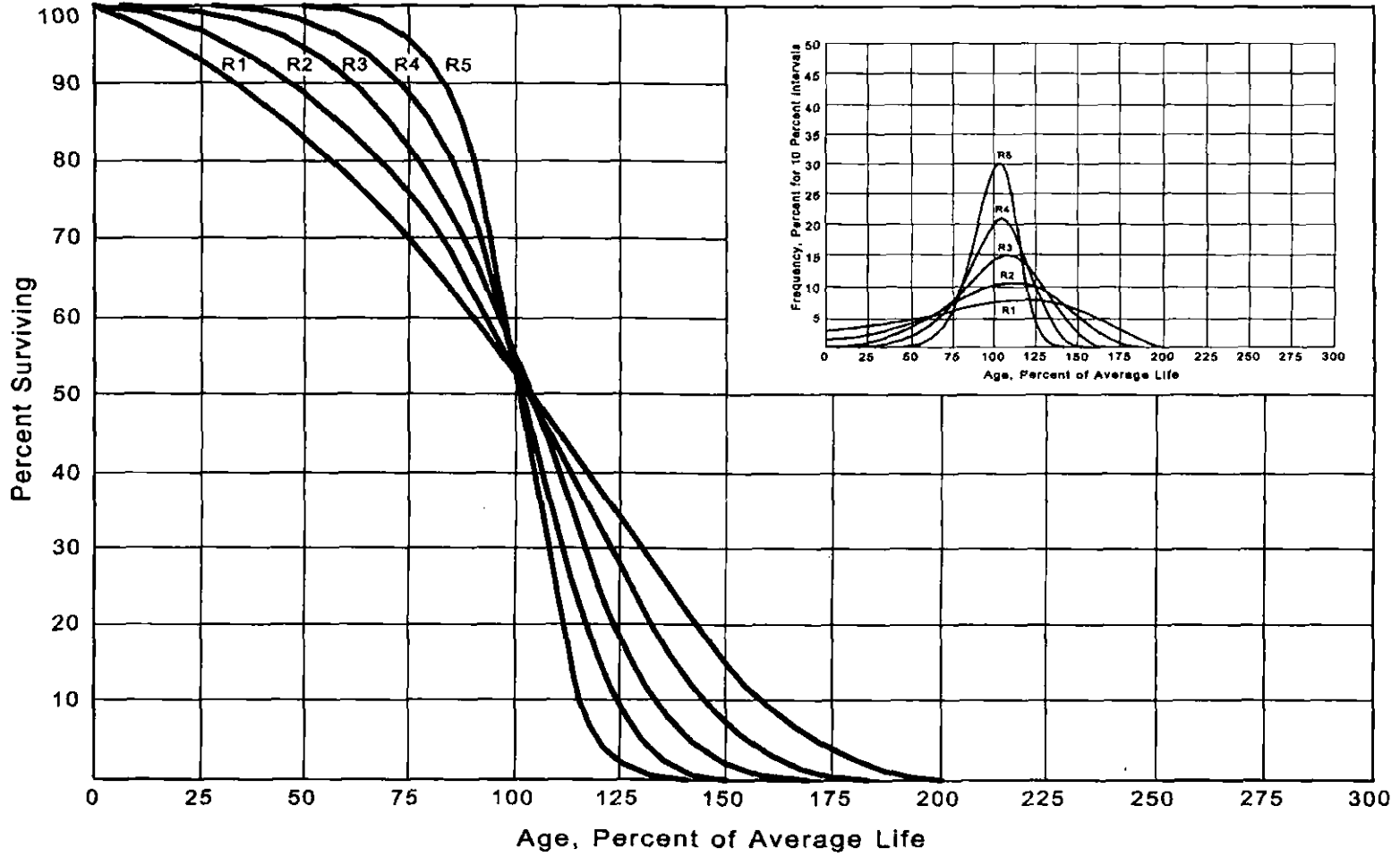


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

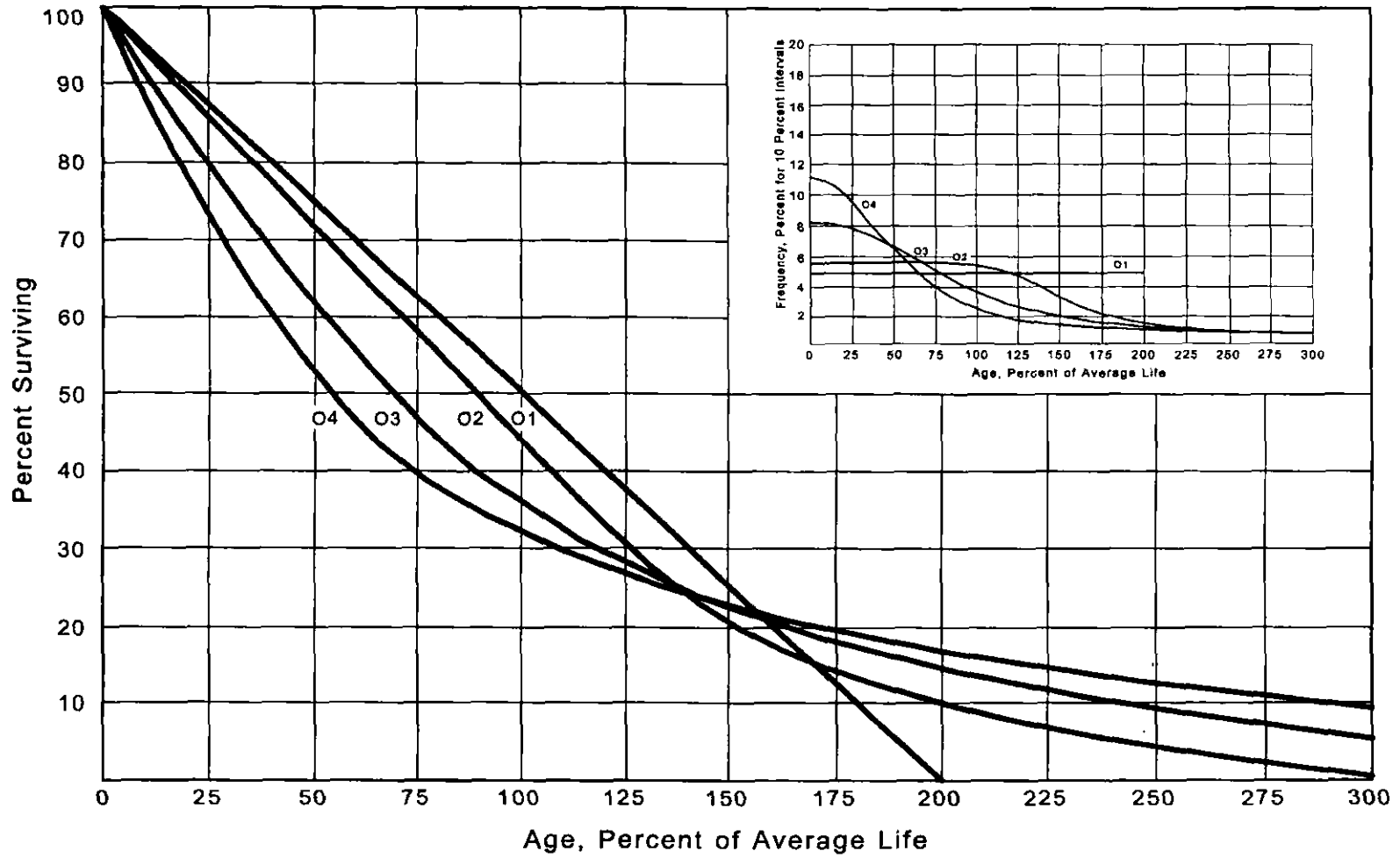


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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.

² Marston, 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 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

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

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

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2000 were retired in 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL**

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	(12)	(13)
2000	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2001	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2002	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2003	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2004	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2005	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2006		5	11	12	13	14	15	16	18	20	113	7½-8½
2007			6	12	13	15	16	17	19	19	124	6½-7½
2008				6	13	15	16	17	19	19	131	5½-6½
2009					7	14	16	17	19	20	143	4½-5½
2010						8	18	20	22	23	146	3½-4½
2011							9	20	22	25	150	2½-3½
2012								11	23	25	151	1½-2½
2013									11	24	153	½-1½
2014										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)			
2000	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2001	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2002	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2003	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2004	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2005	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2006	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2007	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2008	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2009	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2010	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2011	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2012	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2013	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2014	-	-	-	-	-	-	-	-	-	-	-	-	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 2005 through 2014 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 2010 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 2005-2014 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 2005-2014
 SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014

Placement Band 2000-2014

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	(12)	(13)
2000	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2001	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2002	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2003	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2004	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2005	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2006		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2007			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2008				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2009					660 ^a	653	639	623	628	609	3,789	4½-5½
2010						750 ^a	742	724	685	663	4,332	3½-4½
2011							850 ^a	841	821	799	4,955	2½-3½
2012								960 ^a	949	926	5,719	1½-2½
2013									1,080 ^a	1,069	6,579	½-1½
2014										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

GannettFleming

11-15

Columbia Gas of PA - FTY
November 30, 2015

Exhibit No. 109
Attachment A
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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 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 divided by Column 2.
 Column 5 = 1.0000 minus Column 4.
 Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The 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 lowa 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

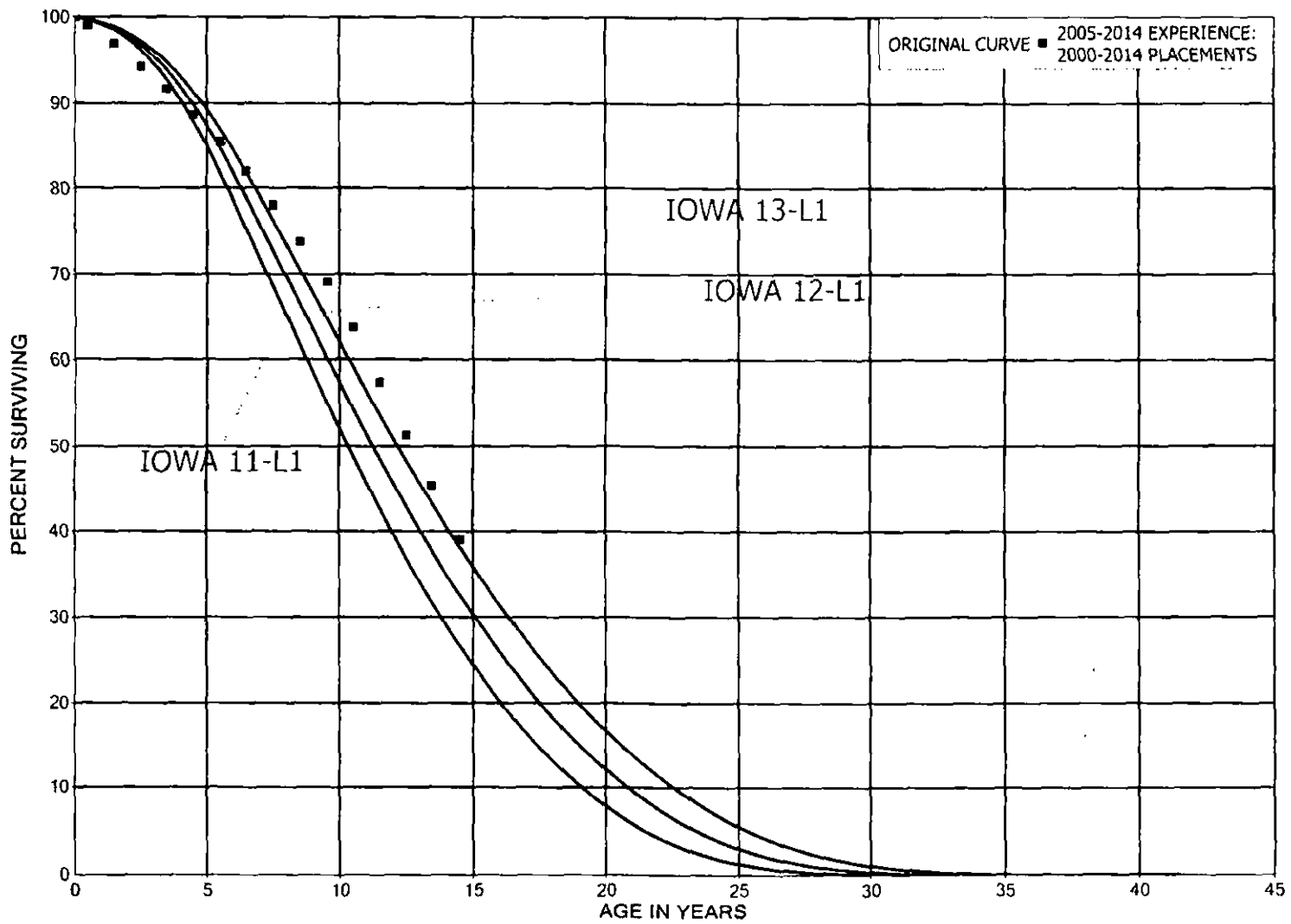


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

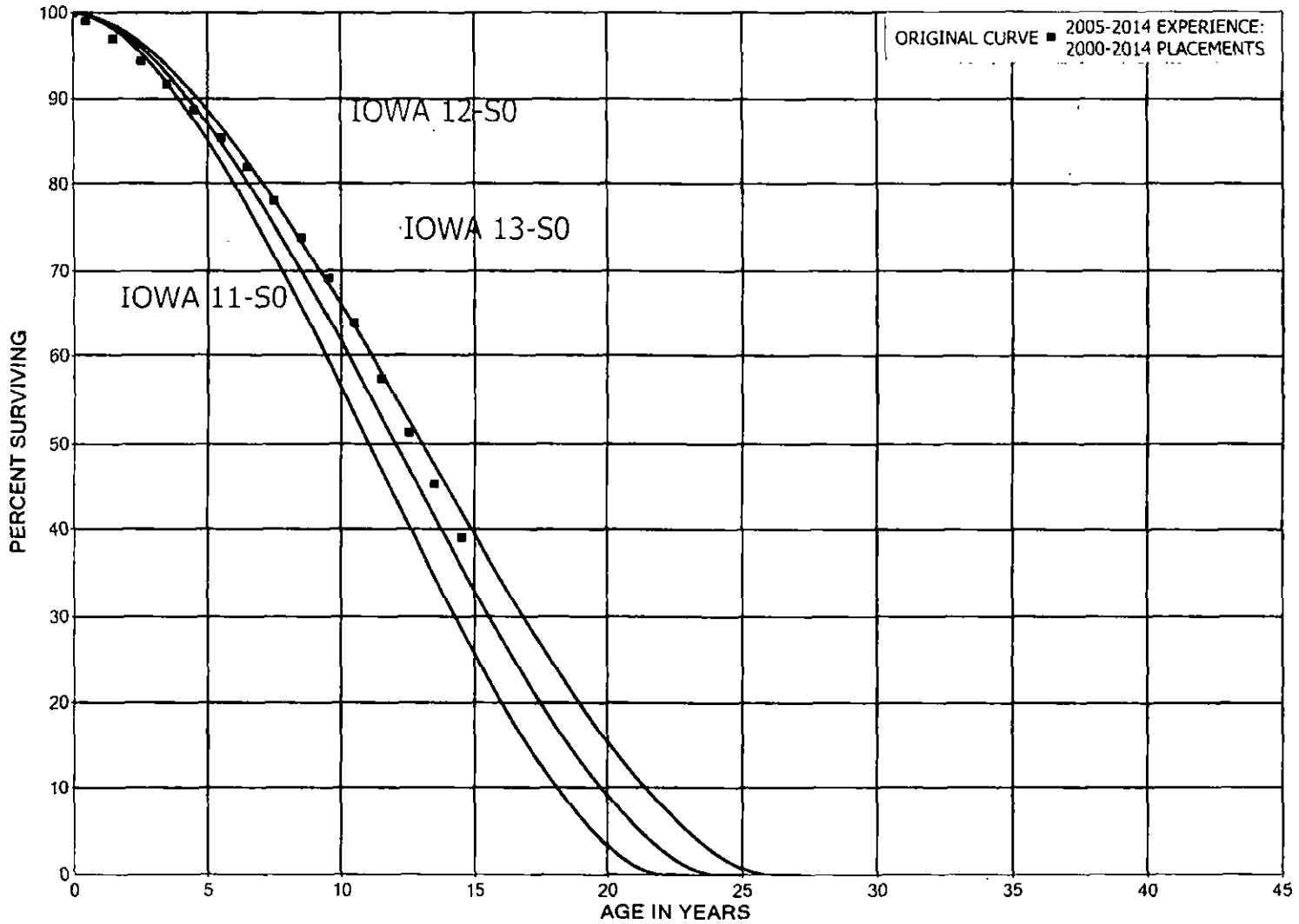


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

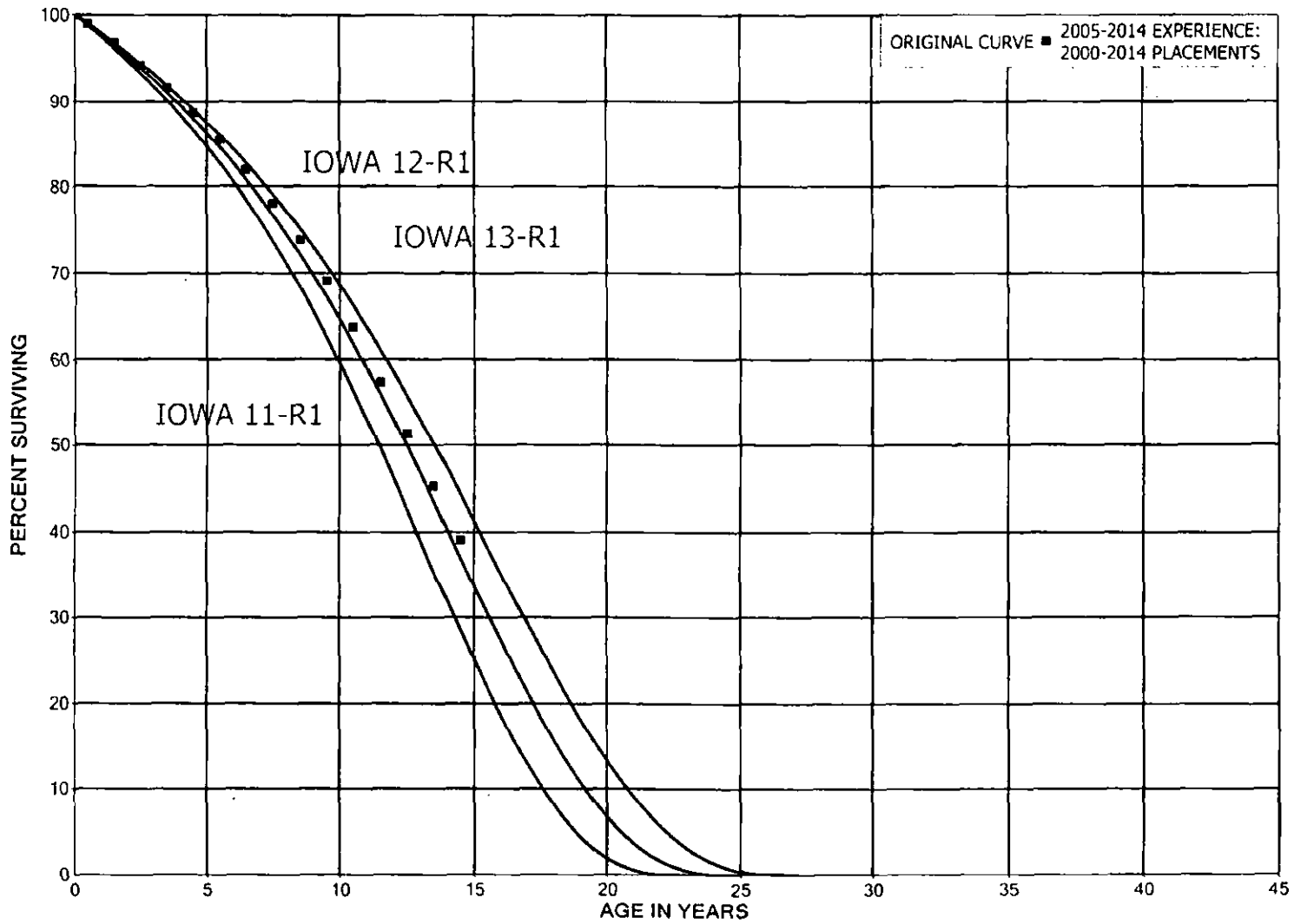
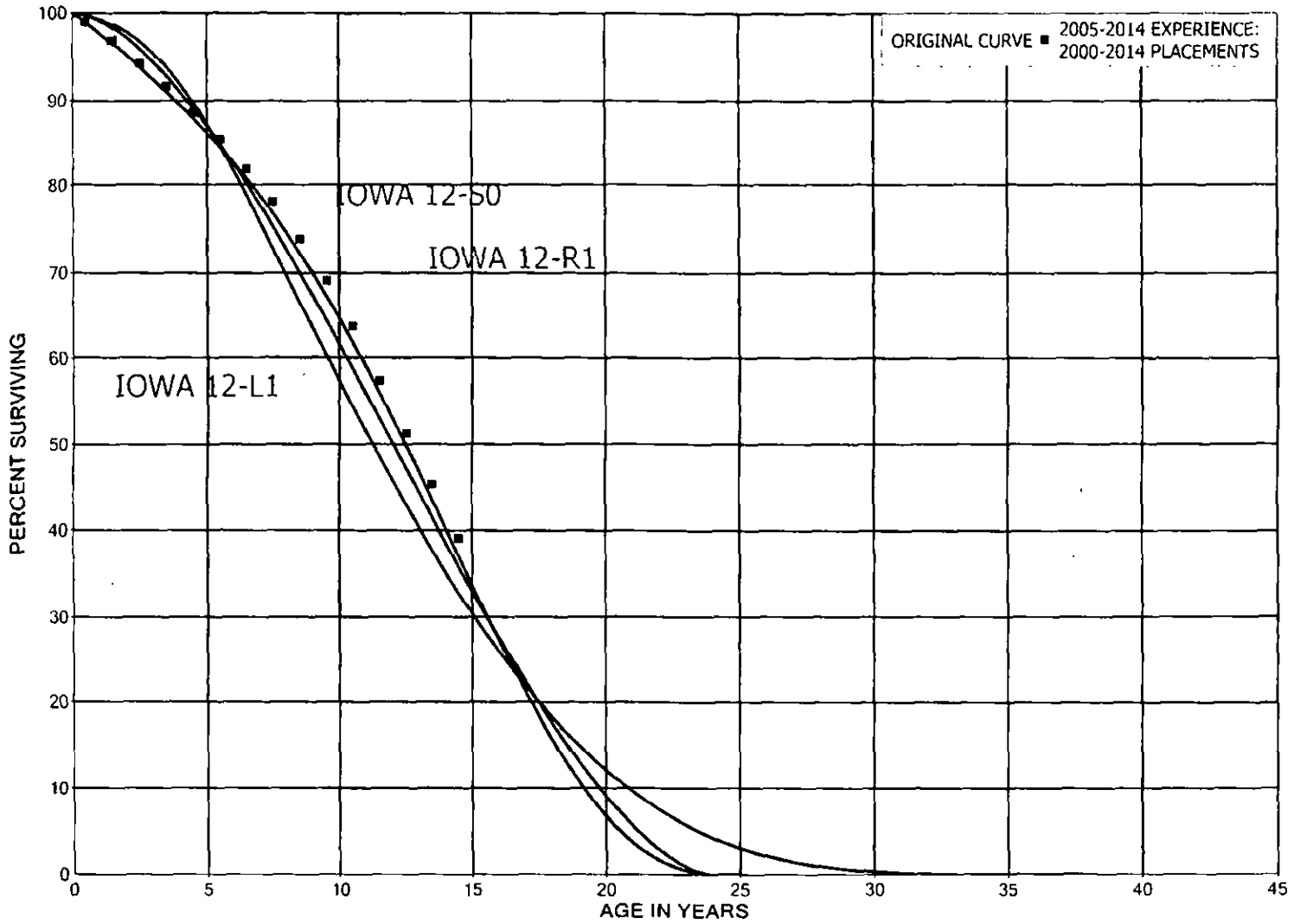


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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.

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

July 23 and 24, 2002, cont.

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:

- 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
- 380 Services

- 381 Meters
- 382 Meter Installations
- 383 House Regulators
- 384 House Regulator Installations
- 385 Industrial Measuring and Regulating Station
Equipment - Other Than Meters
- 387 Other Equipment
 - General
 - Customer Information Services
- 390 Structures and Improvements - Communications
- 394 Tools, Shop and Garage Equipment - CNG Facilities
- 396 Power Operated Equipment
- 397 Communication Equipment - Telemetry

Account 376, Mains, 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 2011. 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 on page VI-49 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands, 1939-2011 and 1977-2011, were the basis for the statistical indications. The Iowa 72-R1.5 survivor curve reasonably represents the first 70 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 45.

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 72-R1.5 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, 1939-2011, and two shorter experience bands, 1970-2011 and 1992-2011. As the survivor curve chart illustrates, the 50-R0.5 surviving curves 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 65.

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 VI-1.

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 8 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 interim survivor curve was judged appropriate for the major structures based on the 1975-2011 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 65 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 1970-2011. 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, 2015, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-S1.5 Survivor curve and a November 30, 2015 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 12-S1.5 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... 11-30-2015

SURVIVOR CURVE.... 12-S1.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	INTERVAL	ACCRIAL	INST	ACCRUALS	SURVIVING	FACTOR	FACTOR
			(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	0.917	0.458	0.03874	0.03874000000	2015	9.60407092849	95.820491	0.1002	0.0459
0.917	1.917	1.417	0.26936	0.19009174312	2014	9.88964194524	99.826578	0.0991	0.1404
1.917	2.917	2.417	0.71693	0.29661977658	2013	9.64628618539	99.333431	0.0971	0.2347
2.917	3.917	3.417	1.38010	0.40389230319	2012	9.29603014550	98.284918	0.0946	0.3232
3.917	4.917	4.417	2.24863	0.50908535205	2011	8.83954131788	96.470555	0.0916	0.4046
4.917	5.917	5.417	3.29149	0.60762230017	2010	8.28118749177	93.700494	0.0884	0.4789
5.917	6.917	6.417	4.43616	0.69131369799	2009	7.63171949269	89.836667	0.0850	0.5454
6.917	7.917	7.417	5.60035	0.75506943508	2008	6.90852792616	84.818413	0.0815	0.6045
7.917	8.917	8.417	6.69661	0.79560532256	2007	6.13319054734	78.669936	0.0780	0.6565
8.917	9.917	9.417	7.62294	0.80948709780	2006	5.33064433716	71.510159	0.0745	0.7016
9.917	10.917	10.417	8.30037	0.79681002208	2005	4.52749577722	63.548504	0.0712	0.7417
10.917	11.917	11.417	8.67209	0.75957694666	2004	3.74930229285	55.062277	0.0681	0.7775
11.917	12.917	12.417	8.70153	0.70077554965	2003	3.01912604469	46.375469	0.0651	0.8083
12.917	13.917	13.417	8.38597	0.62502571365	2002	2.35622541304	37.831719	0.0623	0.8359
13.917	14.917	14.417	7.75288	0.53775958937	2001	1.77483276153	29.762294	0.0596	0.8593
14.917	15.917	15.417	6.86360	0.44519686061	2000	1.28335453654	22.454052	0.0572	0.8819
15.917	16.917	16.417	5.79278	0.35285253091	1999	0.88432984078	16.125862	0.0548	0.8997
16.917	17.917	17.417	4.62848	0.26574496182	1998	0.57503109442	10.915231	0.0527	0.9179
17.917	18.917	18.417	3.47537	0.18870445784	1997	0.34780638459	6.863306	0.0507	0.9337
18.917	19.917	19.417	2.41377	0.12431220065	1996	0.19129805534	3.918734	0.0488	0.9475
19.917	20.917	20.417	1.50939	0.07392809913	1995	0.09217790545	1.957154	0.0471	0.9616
20.917	21.917	21.417	0.81149	0.03788999393	1994	0.03626885892	0.796715	0.0455	0.9745
21.917	22.917	22.417	0.32964	0.01470491145	1993	0.00997140623	0.226148	0.0441	0.9886
22.917	23.917	23.417	0.06124	0.00261519409	1992	0.00131135346	0.030708	0.0427	0.9999
23.917	24.000	23.959	0.00009	0.00000375642	1991	0.00000015777	0.000004	0.0394	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 (2015), 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 9.88964194524 for 2014 equals one-half of 0.19009174312 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 2015 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, 2015, the accrual for 2015 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 2015, equals the group annual accrual for 2015 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-S1.5 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, 2015.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Equipment	15
Information Systems	5
392, Transportation Equipment - Trailers	15
393, Stores Equipment	20
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	
Telephone	10
Radio	15
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of November 30, 2015, 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, 2010 through November 30, 2014. The data for the last month of 2014 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 2010 through 2014 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-11 summarize the results of the depreciation study as of November 30, 2015. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2015, 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, 2015. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2015. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2010 through 2014.

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 2010-2014 are presented in three sections.

The section beginning on page VI-1 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, 2010-2014, are presented in the section beginning on page VIII-1.

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2015	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(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 *	3,133,154.50	861,264	2,271,890	121,392	3.87	18.7
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
TOTAL ACCOUNT 352			967,813.40	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	20.6
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	1,097,851.66	569,716	528,136	29,778	2.71	17.7
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT			6,935,990.21	3,135,939	2,800,052	151,171	2.55	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,309,556.32	651,055	1,658,501	39,419	1.71	42.1
374.5	RIGHTS-OF-WAY	75-S4	3,233,106.76	1,555,652	1,677,455	42,583	1.32	39.4
TOTAL ACCOUNT 374			5,542,663.08	2,206,707	3,335,956	82,002	1.48	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,630,617.62	824,030	2,806,588	80,960	2.23	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	72,639	15,031	911	1.04	16.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	5,007,832.59	938,647	4,069,185	290,174	5.79	14.0
	OTHER BUILDINGS	33-S1	2,893,205.76	887,124	2,006,082	102,921	3.56	19.5
TOTAL ACCOUNT 375.70			7,901,038.35	1,825,771	6,075,267	393,095	4.98	15.5
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	6,177	10,338	335	2.03	30.9
TOTAL ACCOUNT 375			11,635,840.98	2,728,617	8,907,224	475,301	4.08	
376	MAINS							
	CAST IRON	72-R1.5 *	519,939.43	397,531	122,408	14,806	2.85	8.3
	BARE STEEL	72-R1.5 *	63,922,267.80	46,055,992	17,866,276	1,902,590	2.98	9.4
	OTHER	72-R1.5	1,038,113,894.22	134,519,820	903,594,074	20,597,782	1.98	43.9
TOTAL ACCOUNT 376			1,102,556,101.45	180,973,343	921,582,758	22,515,178	2.04	

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Columbia Gas of PA - FTY
November 30, 2015

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)={6}/(3)	REMAINING LIFE (8)={5}/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	39,027,385.03	8,503,313	30,524,072	1,300,124	3.33	23.5
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117.10	89,069	52,048	4,643	3.29	11.2
380	SERVICES							
	BARE STEEL	50-R0.5	867,919.41	744,647	123,272	15,590	1.80	7.9
	OTHER	50-R0.5	419,556,629.39	102,911,461	316,645,168	12,079,478	2.88	26.2
	TOTAL ACCOUNT 380		420,424,548.80	103,656,108	316,768,440	12,095,068	2.88	
381	METERS	43-S1.5	35,175,284.44	15,173,270	20,002,014	865,426	2.46	23.1
381.1	METERS - AMR	15-S2.5	23,509,038.80	6,817,382	16,691,657	1,762,970	7.50	9.5
382	METER INSTALLATIONS	55-R2.5	35,334,789.60	11,320,688	24,014,102	687,434	1.95	34.9
383	HOUSE REGULATORS	40-S2	10,998,752.48	3,318,441	7,680,311	282,400	2.57	27.2
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,904,820	959,952	68,583	1.77	14.0
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,856,405.61	3,015,332	3,841,074	266,819	3.89	14.4
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851.06	68,826	65,025	5,011	3.74	13.0
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	689,626	2,424,102	148,679	4.77	16.3
	TOTAL ACCOUNT 387		3,247,579.27	758,452	2,489,127	153,690	4.73	
	TOTAL DISTRIBUTION PLANT		1,698,314,278.71	341,465,542	1,356,848,735	40,559,638	2.39	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	48,089	1,732	118	0.24	14.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,056,730.04	1,742,734	313,996	39,906	1.94	7.9
391.11	EQUIPMENT	15-SQ	24,427.00	11,382	13,045	1,233	5.05	10.6
391.12	INFORMATION SYSTEMS	5-SQ	2,550,893.35	1,900,062	650,831	372,052	14.59	1.7
	TOTAL ACCOUNT 391		4,632,050.39	3,654,178	977,872	413,191	8.92	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	97,532.51	53,871	43,662	9,323	9.56	4.7
393	STORES EQUIPMENT	20-SQ	16,674.52	16,436	239	92	0.55	2.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,685,829.34	5,473,958	7,211,871	466,833	3.68	15.4
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	90	0.00	2.4
394.5	GPS	10-SQ	2,195,621.00	109,781	2,085,840	227,410	10.36	9.2
	TOTAL ACCOUNT 394		16,834,948.18	7,537,025	9,297,923	694,333	4.12	
395	LABORATORY EQUIPMENT	20-SQ	50,660.92	31,717	18,944	3,080	6.08	6.2
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,367,201	68,292	19,926	1.39	3.4

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Columbia Gas of PA - FTY
November 30, 2015

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT							
COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	738,852.74	344,072	394,781	69,567	9.42	5.7
397.24	RADIO	2,444,474.22	1,729,110	715,364	58,099	2.38	12.3
397.5	TELEMETERING	1,070,029.25	676,536	393,493	52,082	4.87	7.6
	TOTAL ACCOUNT 397	4,253,356.21	2,749,718	1,503,638	179,748	4.23	
398	MISCELLANEOUS EQUIPMENT	633,468.80	169,968	463,501	43,992	6.94	10.5
	TOTAL GENERAL PLANT	28,004,005.69	15,628,203	12,375,803	1,363,803	4.87	
	SUBTOTAL DEPRECIABLE PLANT	1,732,254,274.61	360,229,684	1,372,024,590	42,074,612	2.43	
AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT	22,334,949.03	7,112,928	15,222,021	3,387,996	**	
305	STRUCTURES AND IMPROVEMENTS		(4,583)				
362	GAS HOLDERS		(1,609)				
362.1	ENVIRONMENTAL REMEDIATION		(956,223)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	479,275.40	222,752				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	1,125,910.63	1,098,950	26,961	26,961	**	
389.2	LAND AND LAND RIGHTS - LAND RIGHTS		39				
	SUBTOTAL AMORTIZABLE PLANT	23,940,135.06	7,472,254	15,248,982	3,414,957		
	NONDEPRECIABLE PLANT	172,413.08					
	TOTAL GAS PLANT	1,756,366,822.75	367,701,938	1,387,273,572	46,489,569		

* Indicates the use of an interim survivor curve and retirement date.
 ** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO NOVEMBER 30, 2015, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2014

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2014 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
350.20	1,931								1,931	99.94
351.20	738,009								861,264	27.49
352.01	799,118	123,133	122						799,118	100.00
352.02	168,680								168,680	100.00
352.10	206,932								206,932	100.00
353.00	405,288								405,288	100.00
354.00	583,845	17,271		31,400					569,716	51.89
355.00	123,010								123,010	100.00
374.40	623,637	38,763	1,107	11,100		1,352			651,055	28.19
374.50	1,512,463	43,000	189						1,555,652	48.12
375.34	778,409	78,044	26,345	28,800		29,968			824,030	22.70
375.60	71,276	982	381						72,639	82.86
375.70	2,114,220	218,418	(41,208)	396,800		68,859			1,825,771	23.11
375.80	5,837	340							6,177	37.40
376.00	176,739,120	20,395,002	1,015,215	14,798,300		2,377,694			180,973,343	16.41
378.00	5,755,273	1,296,920	101,173	995,700		338,298		(2,683,945)	8,503,313	21.79
379.10	83,765	4,911	393						89,069	63.12
380.00	96,223,371	11,732,112	2,760,100	4,558,400		2,501,075			103,656,108	24.66
381.00	14,454,637	862,024	(15,750)	130,700	3,059				15,173,270	43.14
381.10	5,119,111	1,761,171		62,900					6,817,382	29.00
382.00	10,793,435	676,265	(12)	149,000					11,320,688	32.04
383.00	3,133,857	270,674	164	85,400		854			3,318,441	30.17
384.00	2,834,480	70,339	1						2,904,820	75.16
385.00	2,699,886	296,645	41,076	18,300		3,975			3,015,332	43.98
387.00	54,006	8,955	5,865						68,826	51.42
387.40	529,158	158,800	1,668						689,626	22.15
390.10	47,969	120							48,089	96.52
391.10	2,740,810	27,522		1,025,598					1,742,734	84.73
391.11	35,862	898		25,378					11,382	46.60
391.12	1,505,675	394,387							1,900,062	74.49
392.00	73,533	7,277	(13,807)	23,449	10,318				53,871	55.23
393.00	16,344	92							16,436	98.57
394.00	5,587,288	437,473	(1,077)	549,726					5,473,958	43.15
394.12	1,953,091	195							1,953,286	99.99
394.50	0	109,781							109,781	5.00
395.00	50,595	2,679		21,557					31,717	62.61
396.00	1,398,850	8,039	(39,688)						1,367,201	95.24
397.10	320,280	23,299	493						344,072	46.57
397.24	2,224,097	111,476		606,463					1,729,110	70.74
397.50	652,964	41,572		18,000					676,536	63.23
398.00	352,737	20,833		203,602					169,968	26.83
	343,512,849	39,239,412	3,842,751	23,740,574	13,377	5,322,075	0	(2,683,945)	360,229,684	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO NOVEMBER 30, 2015, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2014

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2014 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
AMORTIZABLE PLANT										
303.00	5,036,786	2,585,989		489,847					7,112,928	31.85
305.00	(4,583)								(4,583)	
382.00	(1,609)								(1,609)	
362.10	(1,025,586)		654,363			585,000			(956,223)	
374.20	211,225		11,527						222,752	
375.71	995,749	103,201							1,098,950	97.61
389.20	39								39	
	<u>5,212,021</u>	<u>2,669,190</u>	<u>665,890</u>	<u>489,847</u>	<u>0</u>	<u>585,000</u>	<u>0</u>	<u>0</u>	<u>7,472,254</u>	
NONDEPRECIABLE PLANT										
	<u>0</u>								<u>0</u>	
TOTAL	<u>348,724,870</u>	<u>41,908,602</u>	<u>4,508,641</u>	<u>24,230,421</u>	<u>13,377</u>	<u>5,907,075</u>	<u>0</u>	<u>(2,683,945)</u>	<u>367,701,938</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2015

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2014	ORIGINAL COST AS OF NOVEMBER 30, 2015	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	0.00	0
351	COMPRESSOR STATION STRUCTURES	3,133,155	3,133,155	3.93	123,133
WELLS					
352.01	CONSTRUCTION	799,134	799,134	0.00	0
352.02	EQUIPMENT	168,680	168,680	-	0
	TOTAL ACCOUNT 352	967,813	967,813		0
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	0.00	0
353	LINES	405,288	405,288	-	0
354	COMPRESSOR STATION EQUIPMENT	864,752	1,097,852	1.76	17,271
355	MEASURING AND REGULATING EQUIPMENT	123,010	123,010	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,702,890	5,935,990	2.42	140,404
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	2,224,156	2,309,556	1.71	38,763
374.5	RIGHTS-OF-WAY	3,233,107	3,233,107	1.33	43,000
	TOTAL ACCOUNT 374	5,457,263	5,542,663	1.48	81,764
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	3,368,818	3,630,618	2.23	78,044
375.6	INDUSTRIAL MEASURING AND REGULATING	87,670	87,670	1.12	982
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	2,631,673	5,007,833	3.70	141,331
	OTHER BUILDINGS	2,423,166	2,893,206	2.90	77,087
	TOTAL ACCOUNT 375.70	5,054,838	7,901,038	3.32	218,418
375.8	COMMUNICATION STRUCTURES	16,515	16,515	2.06	340
	TOTAL ACCOUNT 375	8,527,841	11,635,841	2.86	297,784
376	MAINS				
	CAST IRON	569,217	519,939	1.05	5,718
	BARE STEEL	70,581,503	63,922,268	1.44	968,427
	OTHER	913,730,981	1,038,113,894	1.99	19,420,857
	TOTAL ACCOUNT 376	984,881,701	1,102,556,101	1.95	20,395,002
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	29,774,756	39,027,385	3.77	1,296,920
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	141,117	141,117	3.48	4,911
380	SERVICES				
	BARE STEEL	959,087	867,919	1.18	10,779
	OTHER	386,033,261	419,556,629	2.91	11,721,333
	TOTAL ACCOUNT 380	386,992,349	420,424,549	2.91	11,732,112
381	METERS	34,063,584	35,175,284	2.49	862,024
381.1	METERS - AMR	22,898,639	23,509,039	7.59	1,761,171
382	METER INSTALLATIONS	34,025,690	35,334,790	1.95	676,265
383	HOUSE REGULATORS	10,314,152	10,998,752	2.54	270,674
384	HOUSE REGULATOR INSTALLATIONS	3,864,772	3,864,772	1.82	70,339
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	6,720,006	6,856,406	4.37	296,645
OTHER EQUIPMENT					
387	GENERAL	133,851	133,851	6.69	8,955
387.4	CUSTOMER INFORMATION SERVICES	3,113,728	3,113,728	5.10	158,800
	TOTAL ACCOUNT 387	3,247,579	3,247,579	5.17	167,755
	TOTAL DISTRIBUTION PLANT	1,530,909,450	1,698,314,279	2.35	37,913,365

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2015

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2014	ORIGINAL COST AS OF NOVEMBER 30, 2015	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	49,821	49,821	0.24	120
	OFFICE FURNITURE AND EQUIPMENT				
391.1	FURNITURE	2,947,328	2,056,730	1.10	27,522
391.11	EQUIPMENT	49,805	24,427	2.42	898
391.12	INFORMATION SYSTEMS	2,197,893	2,550,893	16.61	394,387
	TOTAL ACCOUNT 391	5,195,027	4,632,050	7.67	422,807
392	TRANSPORTATION EQUIPMENT - TRAILERS	120,982	97,533	6.66	7,277
393	STORES EQUIPMENT	16,675	16,675	0.55	92
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394	EQUIPMENT	12,384,277	12,685,829	3.49	437,473
394.12	CNG FACILITIES	1,953,498	1,953,498	0.01	195
394.5	GPS		2,195,621	10.00	109,781
	TOTAL ACCOUNT 394	14,337,774	16,834,948	3.01	547,450
395	LABORATORY EQUIPMENT	72,218	50,661	4.36	2,679
396	POWER OPERATED EQUIPMENT	1,435,493	1,435,493	0.56	8,039
	COMMUNICATION EQUIPMENT				
397.1	TELEPHONE	342,307	738,853	4.31	23,299
397.24	RADIO	2,339,889	2,444,474	4.66	111,476
397.5	TELEMETERING	828,223	1,070,029	4.38	41,572
	TOTAL ACCOUNT 397	3,510,419	4,253,356	4.56	176,346
398	MISCELLANEOUS EQUIPMENT	570,771	633,469	3.46	20,833
	TOTAL GENERAL PLANT	25,309,180	28,004,006	4.07	1,185,642
	SUBTOTAL DEPRECIABLE PLANT	1,561,921,520	1,732,254,275	2.38	39,239,411
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	18,307,267	22,334,949	*	2,565,989
305	STRUCTURES AND IMPROVEMENTS				
352	GAS HOLDERS				
362.1	ENVIRONMENTAL REMEDIATION				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	479,275	479,275		
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	1,125,911	1,125,911	*	103,201
389.2	LAND AND LAND RIGHTS - LAND RIGHTS				
	SUBTOTAL AMORTIZABLE PLANT	19,912,453	23,940,135		2,669,190
NONDEPRECIABLE PLANT					
		172,413	172,413		
	TOTAL GAS PLANT	1,582,006,386	1,756,366,823		41,908,601

* Prorated accruals based on individual asset amortization

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2011		2012		2013		2014		2015		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					608.46						(608.46)	(122)
362.10	11,780.05		8,457.05		40,496.89		190,000.00		395,000.00		(643,733.99)	(128,747)
374.20					57,633.75						(57,633.75)	(11,527)
374.40			260.16		4,911.96		65.91		1,368.00		(6,606.03)	(1,321)
375.34	12,279.55		17,416.11		22,427.70		21,436.63		28,987.00		(102,546.99)	(20,509)
375.60					1,091.39						(1,091.39)	(218)
375.70			5,103.09				12,825.00		60,246.00		(78,174.09)	(15,635)
376.00	1,269,063.41	1,541.00	886,996.12		691,743.41	2,051.59	1,246,578.85		2,418,656.00		(6,509,445.20)	(1,301,889)
378.00	59,829.10		18,887.95		216,795.76		183,240.21		342,142.00		(820,895.02)	(164,179)
379.10							91.84				(91.84)	(18)
380.00	4,313,652.88		2,192,533.99		1,750,826.78		4,297,839.86		2,446,620.00		(15,001,573.51)	(3,000,315)
381.00		759.60	305.85	25,333.32	23.20	6,554.08		623.00		2,536.00	35,476.95	7,095
383.00							139.00		749.00		(888.00)	(178)
385.00	31,592.63		23,198.35		51,158.61		60,983.56		3,806.00		(170,719.15)	(34,144)
387.00	26,983.46										(26,983.46)	(5,397)
387.40	208.04		55.60		392.50		933.57				(1,589.71)	(318)
392.00		7,201.42									62,001.31	12,400
398.00		43,731.96							10,317.71		148,401.44	29,680
TOTAL	6,725,389.12	53,233.98	3,151,214.27	25,333.32	2,838,110.41	157,767.33	6,014,214.43	10,940.71	5,697,574.00	2,536.00	[23,176,700.89]	(4,636,342)

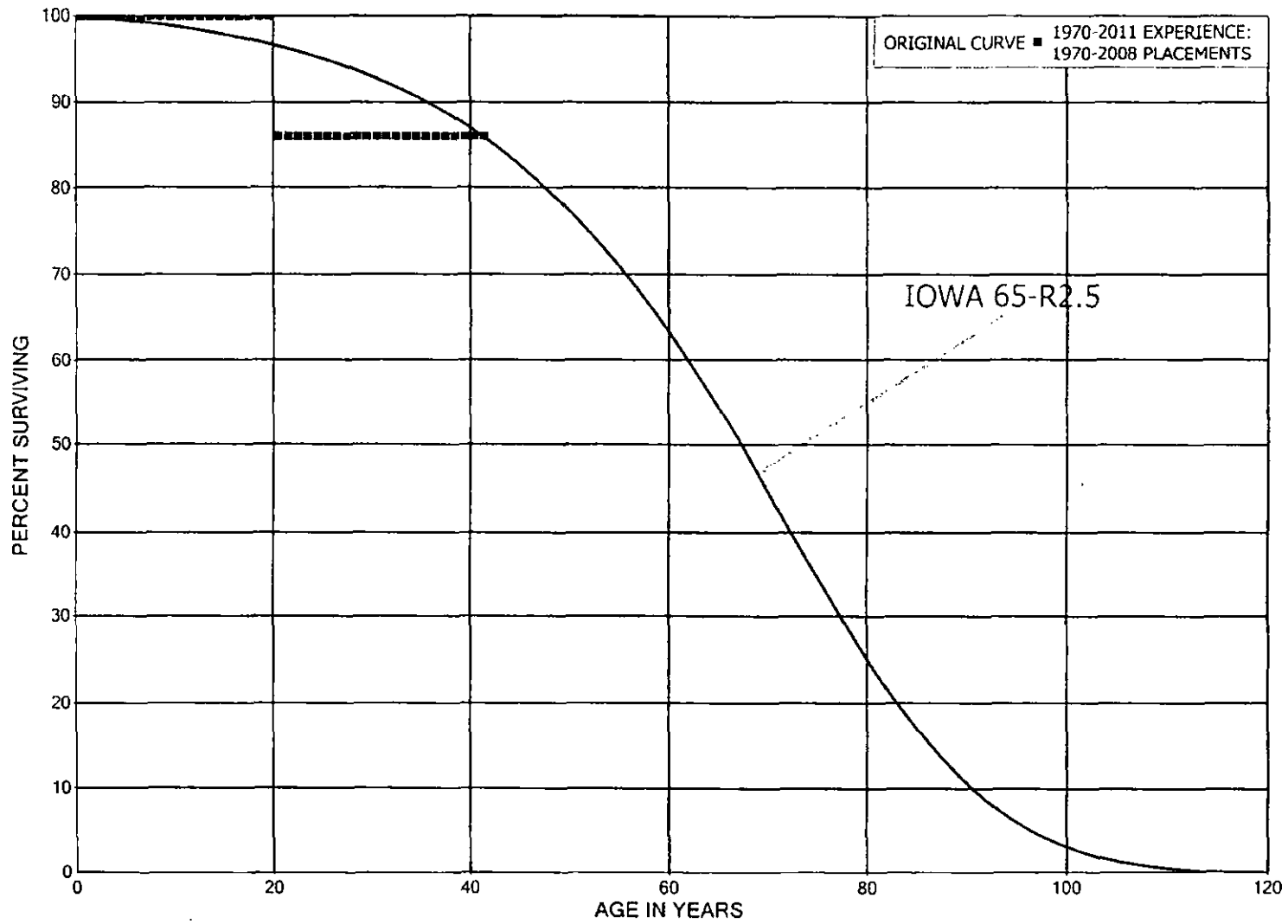
Gannett Fleming

V-11

Columbia Gas of PA - FTY
November 30, 2015

PART VI. SERVICE LIFE STATISTICS

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 STRUCTURES AND IMPROVEMENTS

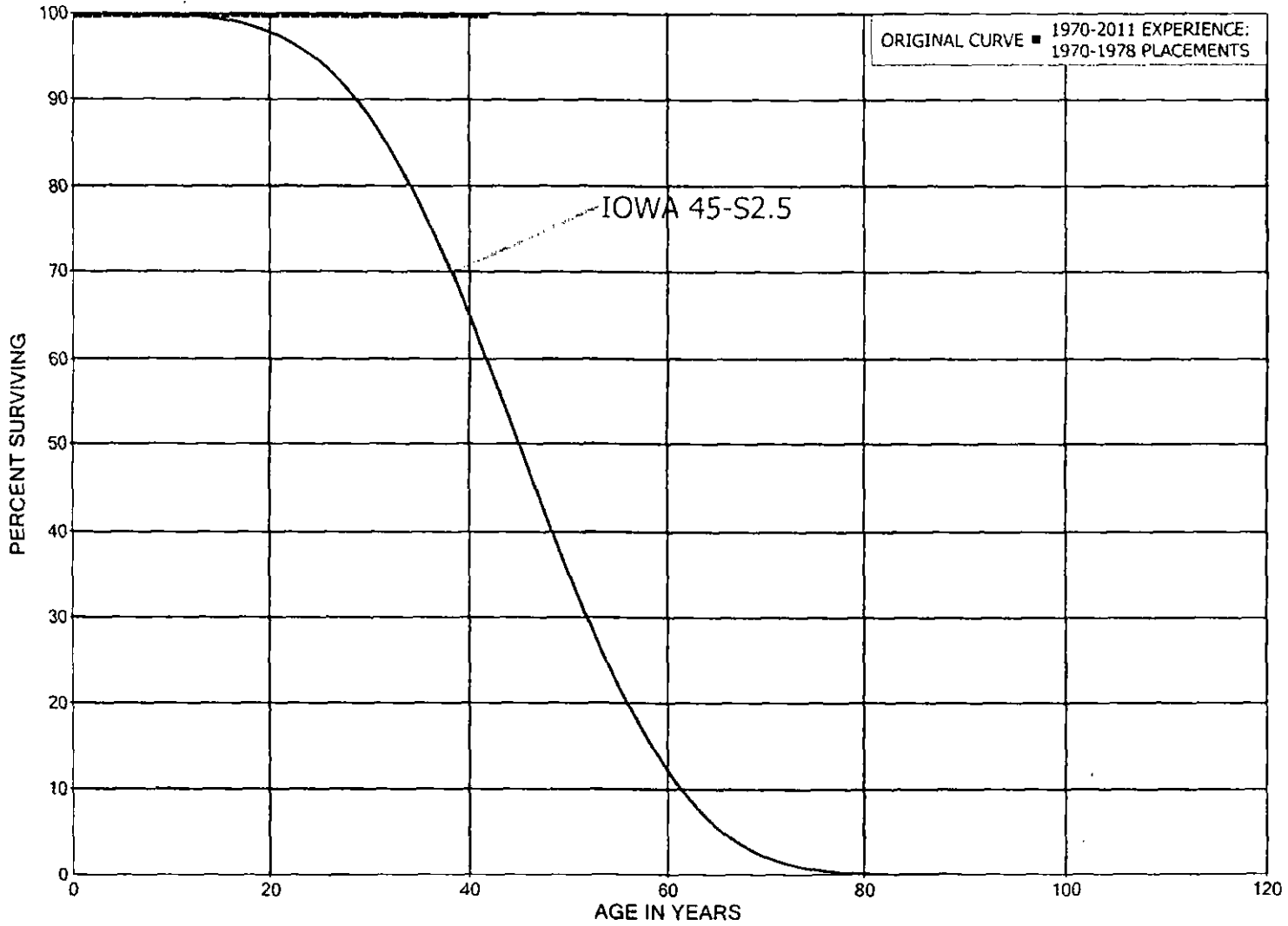
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2008			EXPERIENCE BAND 1970-2011		
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	1,509,979		0.0000	1.0000	100.00
0.5	1,509,979		0.0000	1.0000	100.00
1.5	1,509,979		0.0000	1.0000	100.00
2.5	1,509,979		0.0000	1.0000	100.00
3.5	839,086		0.0000	1.0000	100.00
4.5	839,086		0.0000	1.0000	100.00
5.5	839,086		0.0000	1.0000	100.00
6.5	839,086		0.0000	1.0000	100.00
7.5	643,666		0.0000	1.0000	100.00
8.5	431,518		0.0000	1.0000	100.00
9.5	431,518		0.0000	1.0000	100.00
10.5	343,878		0.0000	1.0000	100.00
11.5	343,878		0.0000	1.0000	100.00
12.5	343,878		0.0000	1.0000	100.00
13.5	336,073		0.0000	1.0000	100.00
14.5	335,141		0.0000	1.0000	100.00
15.5	225,730		0.0000	1.0000	100.00
16.5	225,730		0.0000	1.0000	100.00
17.5	225,730		0.0000	1.0000	100.00
18.5	225,730		0.0000	1.0000	100.00
19.5	225,730	31,647	0.1402	0.8598	100.00
20.5	194,084		0.0000	1.0000	85.98
21.5	194,084		0.0000	1.0000	85.98
22.5	194,084		0.0000	1.0000	85.98
23.5	194,084		0.0000	1.0000	85.98
24.5	194,084		0.0000	1.0000	85.98
25.5	194,084		0.0000	1.0000	85.98
26.5	194,084		0.0000	1.0000	85.98
27.5	194,084		0.0000	1.0000	85.98
28.5	194,084		0.0000	1.0000	85.98
29.5	194,084		0.0000	1.0000	85.98
30.5	194,084		0.0000	1.0000	85.98
31.5	194,084		0.0000	1.0000	85.98
32.5	194,084		0.0000	1.0000	85.98
33.5	194,084		0.0000	1.0000	85.98
34.5	194,084		0.0000	1.0000	85.98
35.5	194,084		0.0000	1.0000	85.98
36.5	194,084		0.0000	1.0000	85.98
37.5	194,084		0.0000	1.0000	85.98
38.5	193,037		0.0000	1.0000	85.98

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 351 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2008			EXPERIENCE BAND 1970-2011		
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	169,203		0.0000	1.0000	85.98
40.5	124,247		0.0000	1.0000	85.98
41.5					85.98

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 352 WELLS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2011		
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	166,398		0.0000	1.0000	100.00
34.5	166,398		0.0000	1.0000	100.00
35.5	166,398		0.0000	1.0000	100.00
36.5	166,398		0.0000	1.0000	100.00
37.5	166,398		0.0000	1.0000	100.00
38.5	166,398		0.0000	1.0000	100.00

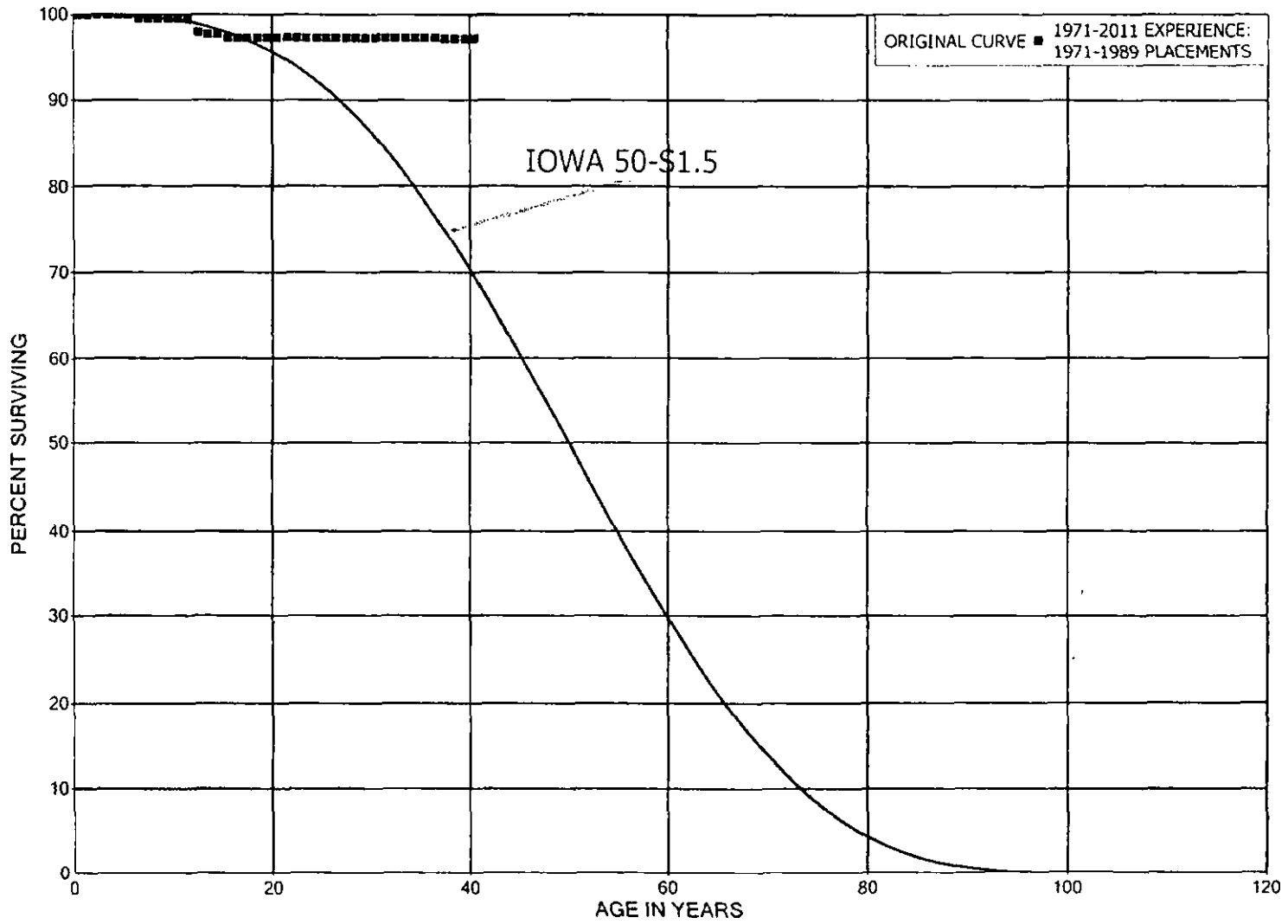
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1978			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,111		0.0000	1.0000	100.00
40.5	62,707		0.0000	1.0000	100.00
41.5					100.00

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



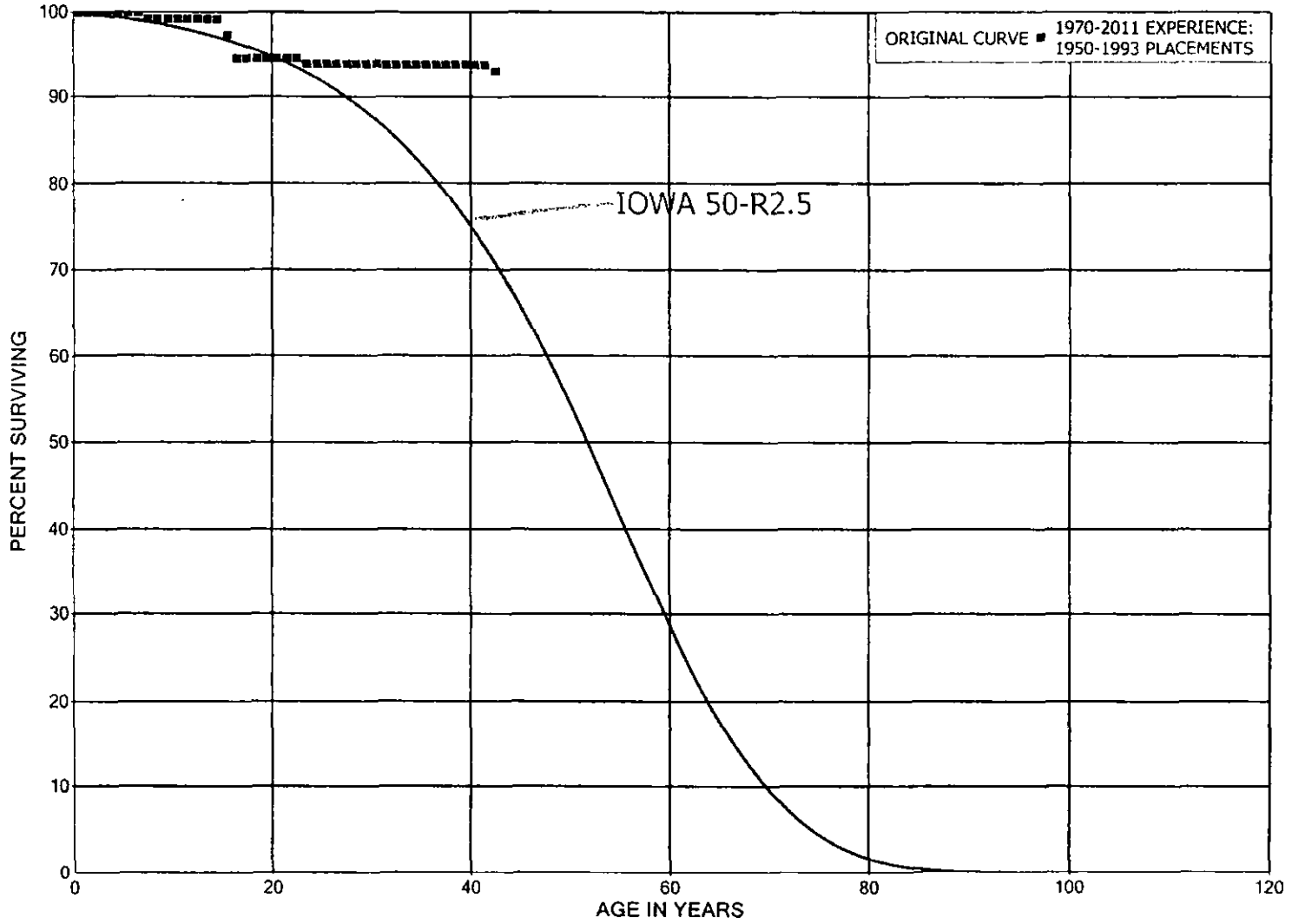
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989		EXPERIENCE BAND 1971-2011			
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	391,929		0.0000	1.0000	97.24
23.5	391,929		0.0000	1.0000	97.24
24.5	391,929		0.0000	1.0000	97.24
25.5	391,929		0.0000	1.0000	97.24
26.5	391,929		0.0000	1.0000	97.24
27.5	378,044		0.0000	1.0000	97.24
28.5	378,044		0.0000	1.0000	97.24
29.5	378,044		0.0000	1.0000	97.24
30.5	378,044		0.0000	1.0000	97.24
31.5	378,044		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	322,952		0.0000	1.0000	97.18
39.5	260,327		0.0000	1.0000	97.18
40.5					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 1950-1993			EXPERIENCE BAND 1970-2011		
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	591,196		0.0000	1.0000	100.00
2.5	591,196		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	582,429		0.0000	1.0000	94.54
19.5	587,771		0.0000	1.0000	94.54
20.5	576,634		0.0000	1.0000	94.54
21.5	576,634		0.0000	1.0000	94.54
22.5	576,486	4,554	0.0079	0.9921	94.54
23.5	569,230		0.0000	1.0000	93.79
24.5	549,562		0.0000	1.0000	93.79
25.5	549,562		0.0000	1.0000	93.79
26.5	549,562		0.0000	1.0000	93.79
27.5	549,562		0.0000	1.0000	93.79
28.5	549,562		0.0000	1.0000	93.79
29.5	549,562		0.0000	1.0000	93.79
30.5	549,562	96	0.0002	0.9998	93.79
31.5	549,466		0.0000	1.0000	93.77
32.5	547,606	278	0.0005	0.9995	93.77
33.5	547,328		0.0000	1.0000	93.73
34.5	547,328		0.0000	1.0000	93.73
35.5	547,328		0.0000	1.0000	93.73
36.5	547,328		0.0000	1.0000	93.73
37.5	547,328		0.0000	1.0000	93.73
38.5	547,328		0.0000	1.0000	93.73

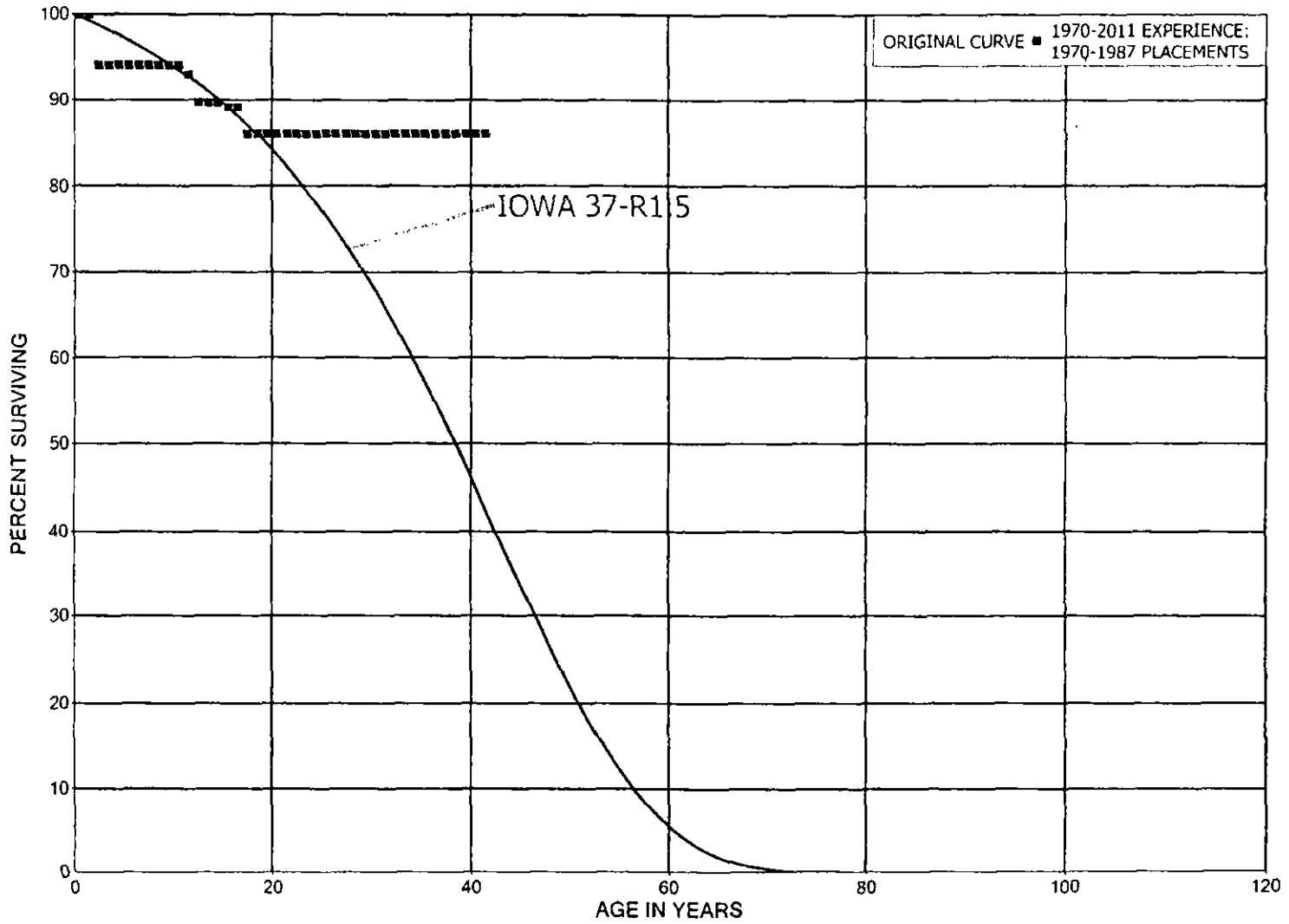
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-1993			EXPERIENCE BAND 1970-2011		
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	543,202		0.0000	1.0000	93.73
40.5	521,943		0.0000	1.0000	93.73
41.5	33,216	278	0.0084	0.9916	93.73
42.5	30,771		0.0000	1.0000	92.94
43.5	30,771		0.0000	1.0000	92.94
44.5	29,595		0.0000	1.0000	92.94
45.5	29,595		0.0000	1.0000	92.94
46.5	29,595		0.0000	1.0000	92.94
47.5	29,595		0.0000	1.0000	92.94
48.5	29,595		0.0000	1.0000	92.94
49.5	29,595		0.0000	1.0000	92.94
50.5	29,595		0.0000	1.0000	92.94
51.5	29,595		0.0000	1.0000	92.94
52.5	29,595		0.0000	1.0000	92.94
53.5	29,595		0.0000	1.0000	92.94
54.5	29,231		0.0000	1.0000	92.94
55.5	29,231		0.0000	1.0000	92.94
56.5	29,231		0.0000	1.0000	92.94
57.5	29,231		0.0000	1.0000	92.94
58.5	29,231		0.0000	1.0000	92.94
59.5	5,343		0.0000	1.0000	92.94
60.5	5,343		0.0000	1.0000	92.94
61.5					92.94

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 1970-2011		
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	120,675		0.0000	1.0000	85.97
25.5	91,185		0.0000	1.0000	85.97
26.5	91,185		0.0000	1.0000	85.97
27.5	91,185		0.0000	1.0000	85.97
28.5	91,185		0.0000	1.0000	85.97
29.5	91,185		0.0000	1.0000	85.97
30.5	77,447		0.0000	1.0000	85.97
31.5	77,447		0.0000	1.0000	85.97
32.5	77,447		0.0000	1.0000	85.97
33.5	77,447		0.0000	1.0000	85.97
34.5	77,447		0.0000	1.0000	85.97
35.5	77,447		0.0000	1.0000	85.97
36.5	74,762		0.0000	1.0000	85.97
37.5	74,762		0.0000	1.0000	85.97
38.5	74,762		0.0000	1.0000	85.97

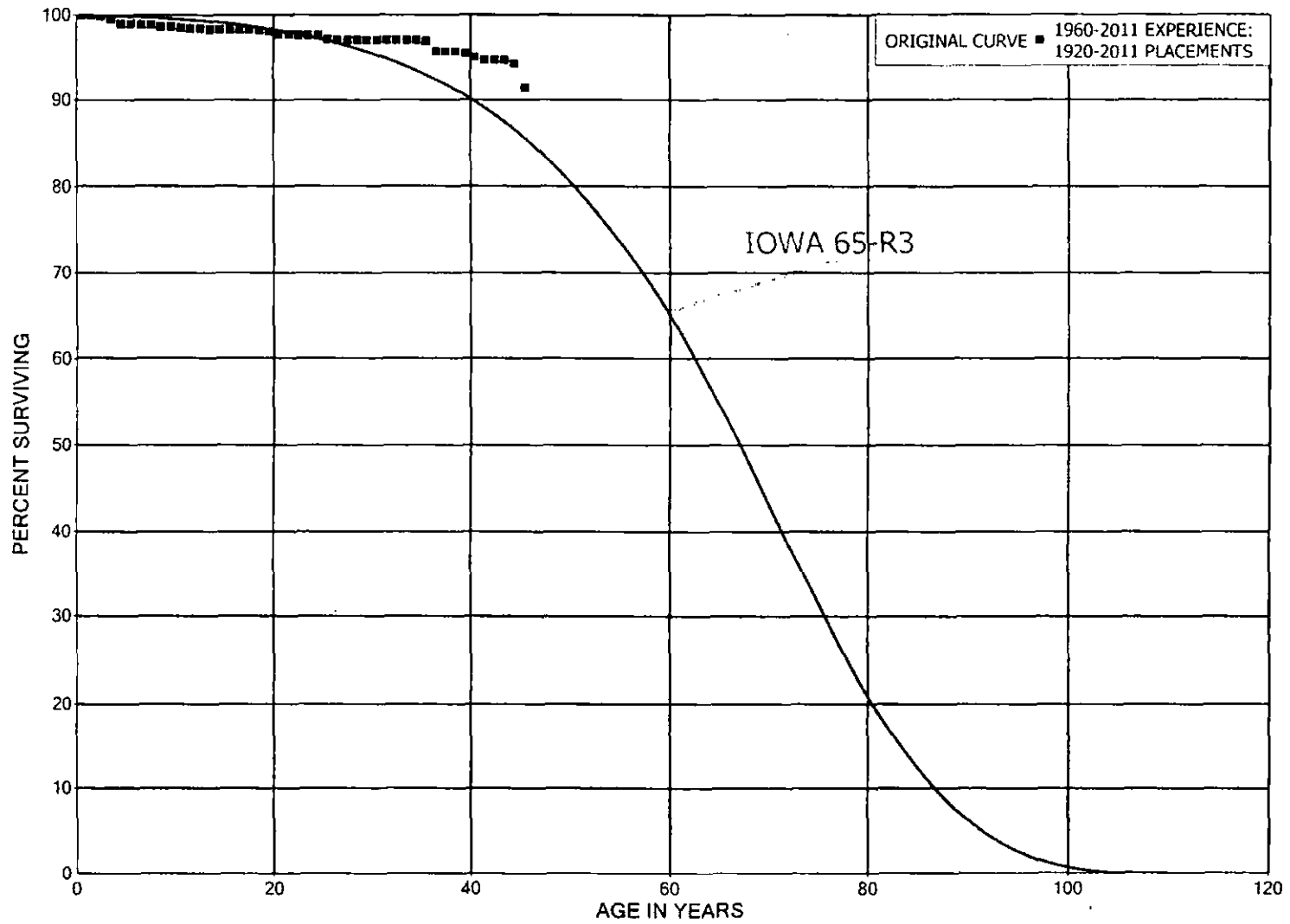
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,762		0.0000	1.0000	85.97
40.5	74,762		0.0000	1.0000	85.97
41.5					85.97

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1960-2011			
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	1,872,624	2	0.0000	1.0000	100.00	
0.5	1,832,510		0.0000	1.0000	100.00	
1.5	1,749,358	3,515	0.0020	0.9980	100.00	
2.5	1,590,213	5,207	0.0033	0.9967	99.80	
3.5	1,557,213	8,146	0.0052	0.9948	99.47	
4.5	1,482,091		0.0000	1.0000	98.95	
5.5	1,446,854	2,322	0.0016	0.9984	98.95	
6.5	1,417,359		0.0000	1.0000	98.79	
7.5	1,371,118	3,086	0.0023	0.9977	98.79	
8.5	1,324,697		0.0000	1.0000	98.57	
9.5	1,320,741	1,484	0.0011	0.9989	98.57	
10.5	1,293,557	700	0.0005	0.9995	98.46	
11.5	1,278,638		0.0000	1.0000	98.41	
12.5	1,272,626	884	0.0007	0.9993	98.41	
13.5	1,262,559	301	0.0002	0.9998	98.34	
14.5	1,220,917	25	0.0000	1.0000	98.31	
15.5	1,174,870	23	0.0000	1.0000	98.31	
16.5	1,143,891	427	0.0004	0.9996	98.31	
17.5	1,110,269	510	0.0005	0.9995	98.27	
18.5	1,066,347	2,120	0.0020	0.9980	98.23	
19.5	1,050,761	2,927	0.0028	0.9972	98.03	
20.5	998,587	900	0.0009	0.9991	97.76	
21.5	913,622	182	0.0002	0.9998	97.67	
22.5	782,284		0.0000	1.0000	97.65	
23.5	683,438	150	0.0002	0.9998	97.65	
24.5	617,360	3,174	0.0051	0.9949	97.63	
25.5	570,527	116	0.0002	0.9998	97.13	
26.5	501,100	14	0.0000	1.0000	97.11	
27.5	456,299	42	0.0001	0.9999	97.11	
28.5	416,033		0.0000	1.0000	97.10	
29.5	343,844	76	0.0002	0.9998	97.10	
30.5	303,783		0.0000	1.0000	97.08	
31.5	280,783	63	0.0002	0.9998	97.08	
32.5	243,972		0.0000	1.0000	97.06	
33.5	222,780		0.0000	1.0000	97.06	
34.5	168,266	281	0.0017	0.9983	97.06	
35.5	142,095	1,639	0.0115	0.9885	96.89	
36.5	115,183		0.0000	1.0000	95.78	
37.5	94,991	11	0.0001	0.9999	95.78	
38.5	88,002	287	0.0033	0.9967	95.76	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1960-2011			
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	77,476	311	0.0040	0.9960	95.45	
40.5	55,672	222	0.0040	0.9960	95.07	
41.5	46,888		0.0000	1.0000	94.69	
42.5	34,502		0.0000	1.0000	94.69	
43.5	31,244	127	0.0041	0.9959	94.69	
44.5	19,643	616	0.0314	0.9686	94.30	
45.5	16,630	1	0.0001	0.9999	91.35	
46.5	15,482	2	0.0001	0.9999	91.34	
47.5	11,775		0.0000	1.0000	91.33	
48.5	6,044		0.0000	1.0000	91.33	
49.5	5,720		0.0000	1.0000	91.33	
50.5	4,889		0.0000	1.0000	91.33	
51.5	4,889		0.0000	1.0000	91.33	
52.5	4,889		0.0000	1.0000	91.33	
53.5	4,889		0.0000	1.0000	91.33	
54.5	1,637		0.0000	1.0000	91.33	
55.5	1,637		0.0000	1.0000	91.33	
56.5	1,637		0.0000	1.0000	91.33	
57.5	1,637		0.0000	1.0000	91.33	
58.5	1,635		0.0000	1.0000	91.33	
59.5	1,635		0.0000	1.0000	91.33	
60.5	1,635		0.0000	1.0000	91.33	
61.5	1,635		0.0000	1.0000	91.33	
62.5	1,635		0.0000	1.0000	91.33	
63.5	1,635		0.0000	1.0000	91.33	
64.5	1,635		0.0000	1.0000	91.33	
65.5	1,635		0.0000	1.0000	91.33	
66.5	1,635		0.0000	1.0000	91.33	
67.5	1,635		0.0000	1.0000	91.33	
68.5	1,635		0.0000	1.0000	91.33	
69.5	1,635		0.0000	1.0000	91.33	
70.5	1,635		0.0000	1.0000	91.33	
71.5	1,635		0.0000	1.0000	91.33	
72.5	1,635		0.0000	1.0000	91.33	
73.5	1,635		0.0000	1.0000	91.33	
74.5	1,635		0.0000	1.0000	91.33	
75.5	1,635		0.0000	1.0000	91.33	
76.5	1,635		0.0000	1.0000	91.33	
77.5	1,635		0.0000	1.0000	91.33	
78.5	1,635		0.0000	1.0000	91.33	

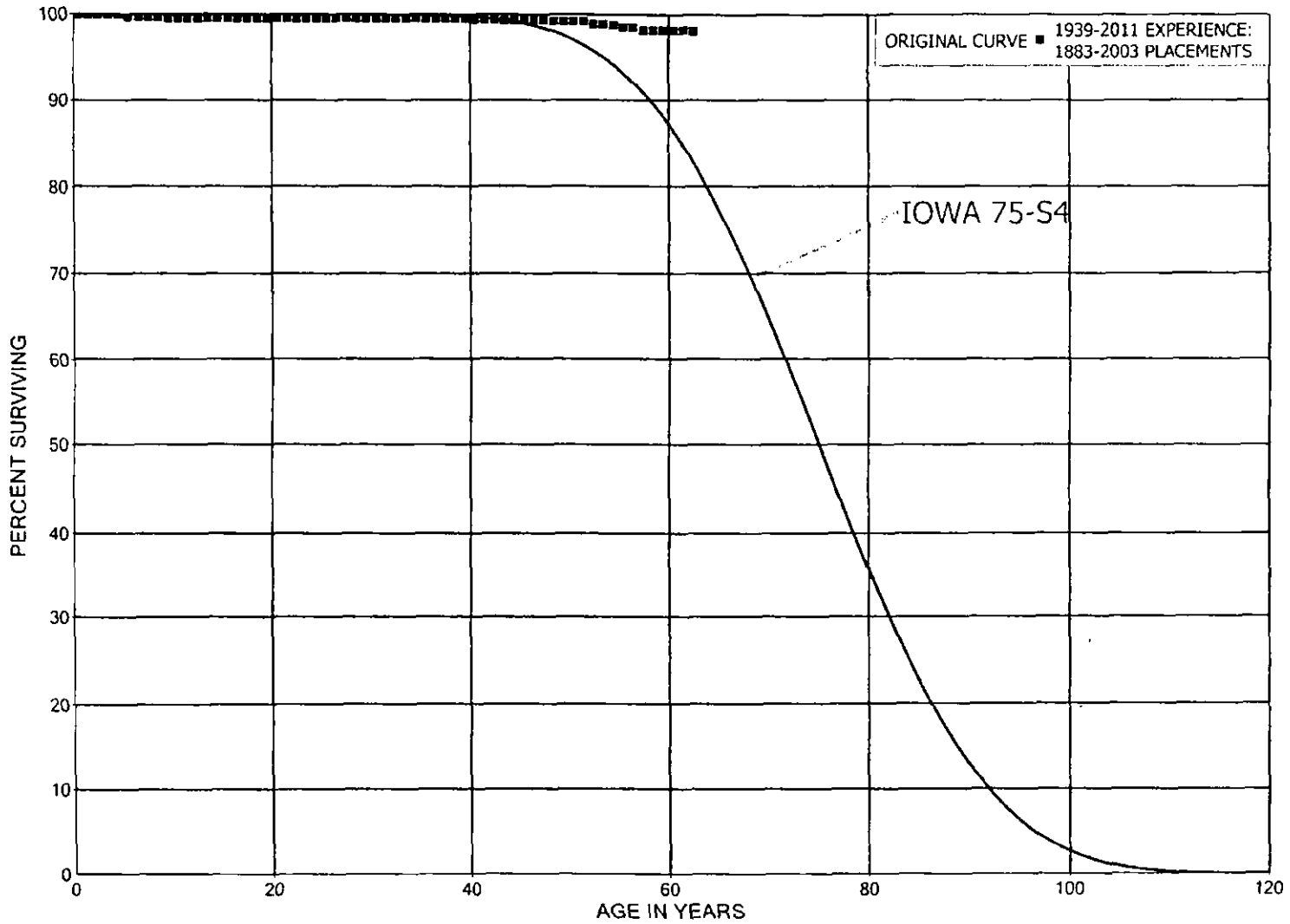
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011			EXPERIENCE BAND 1960-2011		
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	91.33
80.5	1,635		0.0000	1.0000	91.33
81.5	1,635		0.0000	1.0000	91.33
82.5	1,635		0.0000	1.0000	91.33
83.5	1,635		0.0000	1.0000	91.33
84.5	1,635		0.0000	1.0000	91.33
85.5	1,635		0.0000	1.0000	91.33
86.5	1,635		0.0000	1.0000	91.33
87.5	1,635		0.0000	1.0000	91.33
88.5	1,635		0.0000	1.0000	91.33
89.5	1,635		0.0000	1.0000	91.33
90.5	1,635		0.0000	1.0000	91.33
91.5					91.33

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2003			EXPERIENCE BAND 1939-2011			
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	2,668,549	729	0.0003	0.9997	100.00	
0.5	2,673,820		0.0000	1.0000	99.97	
1.5	2,685,199	182	0.0001	0.9999	99.97	
2.5	2,717,673	6	0.0000	1.0000	99.97	
3.5	2,748,798		0.0000	1.0000	99.97	
4.5	2,769,173	10,591	0.0038	0.9962	99.97	
5.5	2,779,412	486	0.0002	0.9998	99.58	
6.5	2,793,377	29	0.0000	1.0000	99.57	
7.5	2,864,334		0.0000	1.0000	99.56	
8.5	2,898,615	223	0.0001	0.9999	99.56	
9.5	2,727,157	124	0.0000	1.0000	99.56	
10.5	2,701,106	5	0.0000	1.0000	99.55	
11.5	2,688,601		0.0000	1.0000	99.55	
12.5	2,689,706	106	0.0000	1.0000	99.55	
13.5	2,652,621		0.0000	1.0000	99.55	
14.5	2,596,568	1	0.0000	1.0000	99.55	
15.5	2,471,605		0.0000	1.0000	99.55	
16.5	1,886,886	130	0.0001	0.9999	99.55	
17.5	1,708,314	88	0.0001	0.9999	99.54	
18.5	1,651,289	141	0.0001	0.9999	99.54	
19.5	1,598,485		0.0000	1.0000	99.53	
20.5	1,565,973		0.0000	1.0000	99.53	
21.5	1,528,928		0.0000	1.0000	99.53	
22.5	1,460,180		0.0000	1.0000	99.53	
23.5	1,451,412		0.0000	1.0000	99.53	
24.5	1,424,388		0.0000	1.0000	99.53	
25.5	1,420,311		0.0000	1.0000	99.53	
26.5	1,351,121		0.0000	1.0000	99.53	
27.5	1,325,550		0.0000	1.0000	99.53	
28.5	1,302,542	38	0.0000	1.0000	99.53	
29.5	1,257,090	142	0.0001	0.9999	99.53	
30.5	1,205,496		0.0000	1.0000	99.51	
31.5	1,181,947	271	0.0002	0.9998	99.51	
32.5	1,158,499	5	0.0000	1.0000	99.49	
33.5	1,136,530	35	0.0000	1.0000	99.49	
34.5	1,099,220	46	0.0000	1.0000	99.49	
35.5	1,058,960		0.0000	1.0000	99.48	
36.5	1,008,283	171	0.0002	0.9998	99.48	
37.5	973,050	163	0.0002	0.9998	99.47	
38.5	952,928		0.0000	1.0000	99.45	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003			EXPERIENCE BAND 1939-2011			
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	874,431	136	0.0002	0.9998	99.45	
40.5	825,150	72	0.0001	0.9999	99.43	
41.5	784,977	435	0.0006	0.9994	99.43	
42.5	741,799	807	0.0011	0.9989	99.37	
43.5	659,231	4	0.0000	1.0000	99.26	
44.5	569,746	118	0.0002	0.9998	99.26	
45.5	552,943	7	0.0000	1.0000	99.24	
46.5	537,061	6	0.0000	1.0000	99.24	
47.5	499,829	142	0.0003	0.9997	99.24	
48.5	475,361	44	0.0001	0.9999	99.21	
49.5	464,620	91	0.0002	0.9998	99.20	
50.5	452,815	33	0.0001	0.9999	99.18	
51.5	427,100	1,697	0.0040	0.9960	99.18	
52.5	400,152	1	0.0000	1.0000	98.78	
53.5	341,151	21	0.0001	0.9999	98.78	
54.5	331,615	863	0.0026	0.9974	98.77	
55.5	286,173	49	0.0002	0.9998	98.52	
56.5	264,634	827	0.0031	0.9969	98.50	
57.5	249,552	1	0.0000	1.0000	98.19	
58.5	259,741	12	0.0000	1.0000	98.19	
59.5	262,065	2	0.0000	1.0000	98.19	
60.5	259,905	84	0.0003	0.9997	98.19	
61.5	244,918	123	0.0005	0.9995	98.16	
62.5	232,760		0.0000	1.0000	98.11	
63.5	232,275		0.0000	1.0000	98.11	
64.5	233,780		0.0000	1.0000	98.11	
65.5	235,985	285	0.0012	0.9988	98.11	
66.5	236,989		0.0000	1.0000	97.99	
67.5	239,511		0.0000	1.0000	97.99	
68.5	246,270	203	0.0008	0.9992	97.99	
69.5	239,478	69	0.0003	0.9997	97.91	
70.5	240,455	14	0.0001	0.9999	97.88	
71.5	232,475	282	0.0012	0.9988	97.87	
72.5	232,001	72	0.0003	0.9997	97.76	
73.5	239,567	200	0.0008	0.9992	97.73	
74.5	239,023		0.0000	1.0000	97.64	
75.5	235,105		0.0000	1.0000	97.64	
76.5	238,926	182	0.0008	0.9992	97.64	
77.5	234,914	2	0.0000	1.0000	97.57	
78.5	232,372	40	0.0002	0.9998	97.57	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003			EXPERIENCE BAND 1939-2011		
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	230,329		0.0000	1.0000	97.55
80.5	225,633	136	0.0006	0.9994	97.55
81.5	221,752	233	0.0010	0.9990	97.49
82.5	211,783	2	0.0000	1.0000	97.39
83.5	208,165	3	0.0000	1.0000	97.39
84.5	204,720		0.0000	1.0000	97.39
85.5	201,030		0.0000	1.0000	97.39
86.5	192,894	46	0.0002	0.9998	97.39
87.5	189,886		0.0000	1.0000	97.37
88.5	184,128		0.0000	1.0000	97.37
89.5	178,629		0.0000	1.0000	97.37
90.5	176,242		0.0000	1.0000	97.37
91.5	175,126		0.0000	1.0000	97.37
92.5	174,413		0.0000	1.0000	97.37
93.5	173,443		0.0000	1.0000	97.37
94.5	170,390		0.0000	1.0000	97.37
95.5	168,256		0.0000	1.0000	97.37
96.5	158,957		0.0000	1.0000	97.37
97.5	152,435		0.0000	1.0000	97.37
98.5	148,235		0.0000	1.0000	97.37
99.5	146,645		0.0000	1.0000	97.37
100.5	144,840		0.0000	1.0000	97.37
101.5	143,895		0.0000	1.0000	97.37
102.5	138,317		0.0000	1.0000	97.37
103.5	133,232		0.0000	1.0000	97.37
104.5	128,913		0.0000	1.0000	97.37
105.5	123,086		0.0000	1.0000	97.37
106.5	109,875		0.0000	1.0000	97.37
107.5	101,432		0.0000	1.0000	97.37
108.5	85,985		0.0000	1.0000	97.37
109.5	78,655		0.0000	1.0000	97.37
110.5	63,427		0.0000	1.0000	97.37
111.5	55,241		0.0000	1.0000	97.37
112.5	54,307		0.0000	1.0000	97.37
113.5	52,673		0.0000	1.0000	97.37
114.5	50,406		0.0000	1.0000	97.37
115.5	46,145		0.0000	1.0000	97.37
116.5	45,012		0.0000	1.0000	97.37
117.5	43,395		0.0000	1.0000	97.37
118.5	42,744		0.0000	1.0000	97.37

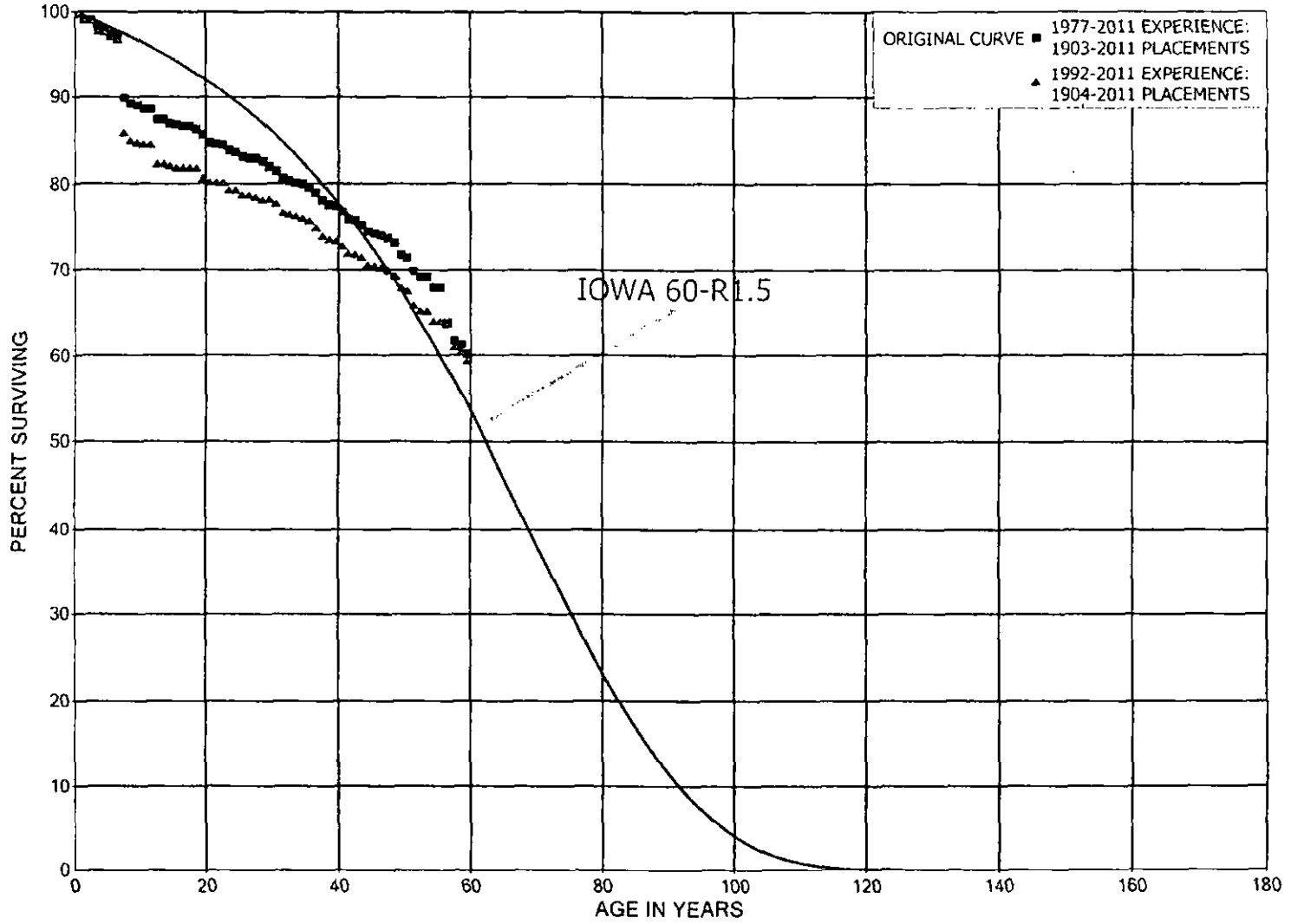
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2003			EXPERIENCE BAND 1939-2011		
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	41,389		0.0000	1.0000	97.37
120.5	33,039		0.0000	1.0000	97.37
121.5	31,360		0.0000	1.0000	97.37
122.5	24,809		0.0000	1.0000	97.37
123.5	18,229		0.0000	1.0000	97.37
124.5	13,539		0.0000	1.0000	97.37
125.5	4,138		0.0000	1.0000	97.37
126.5	3,186		0.0000	1.0000	97.37
127.5	866		0.0000	1.0000	97.37
128.5					97.37

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 1903-2011			EXPERIENCE BAND 1977-2011		
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	2,049,916	5,147	0.0025	0.9975	100.00
0.5	1,862,174	12,285	0.0066	0.9934	99.75
1.5	1,698,997		0.0000	1.0000	99.09
2.5	1,624,938	15,673	0.0096	0.9904	99.09
3.5	1,212,713	3,280	0.0027	0.9973	98.14
4.5	1,078,762	4,126	0.0038	0.9962	97.87
5.5	992,264	1,913	0.0019	0.9981	97.50
6.5	951,966	72,626	0.0763	0.9237	97.31
7.5	860,977	6,752	0.0078	0.9922	89.88
8.5	804,118	1,761	0.0022	0.9978	89.18
9.5	807,238	4,416	0.0055	0.9945	88.98
10.5	803,346		0.0000	1.0000	88.50
11.5	805,791	11,119	0.0138	0.9862	88.50
12.5	855,935		0.0000	1.0000	87.28
13.5	831,400	3,678	0.0044	0.9956	87.28
14.5	856,883	1,109	0.0013	0.9987	86.89
15.5	884,347	2,304	0.0026	0.9974	86.78
16.5	905,023		0.0000	1.0000	86.55
17.5	947,986	3,840	0.0041	0.9959	86.55
18.5	983,401	8,028	0.0082	0.9918	86.20
19.5	1,014,367	10,466	0.0103	0.9897	85.50
20.5	1,001,316	1,680	0.0017	0.9983	84.61
21.5	1,009,331	401	0.0004	0.9996	84.47
22.5	1,023,500	7,860	0.0077	0.9923	84.44
23.5	1,002,713	2,270	0.0023	0.9977	83.79
24.5	1,007,418	5,794	0.0058	0.9942	83.60
25.5	989,114	1,475	0.0015	0.9985	83.12
26.5	979,481	1,119	0.0011	0.9989	83.00
27.5	967,505	3,562	0.0037	0.9963	82.90
28.5	953,436	7,581	0.0080	0.9920	82.60
29.5	900,688	4,497	0.0050	0.9950	81.94
30.5	872,219	8,965	0.0103	0.9897	81.53
31.5	851,512	3,675	0.0043	0.9957	80.69
32.5	816,133	1,395	0.0017	0.9983	80.34
33.5	796,034	1,647	0.0021	0.9979	80.21
34.5	772,313	4,036	0.0052	0.9948	80.04
35.5	742,955	5,600	0.0075	0.9925	79.62
36.5	721,358	8,165	0.0113	0.9887	79.02
37.5	706,194	4,148	0.0059	0.9941	78.13
38.5	686,816	1,774	0.0026	0.9974	77.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1977-2011			
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	671,041	5,316	0.0079	0.9921	77.47	
40.5	644,658	7,622	0.0118	0.9882	76.85	
41.5	631,317	981	0.0016	0.9984	75.95	
42.5	613,881	3,971	0.0065	0.9935	75.83	
43.5	601,811	6,883	0.0114	0.9886	75.34	
44.5	575,911	1,271	0.0022	0.9978	74.48	
45.5	551,406	1,771	0.0032	0.9968	74.31	
46.5	520,541	2,141	0.0041	0.9959	74.07	
47.5	475,600	3,961	0.0083	0.9917	73.77	
48.5	438,911	8,264	0.0188	0.9812	73.15	
49.5	377,832	1,846	0.0049	0.9951	71.78	
50.5	336,733	7,427	0.0221	0.9779	71.43	
51.5	308,919	2,763	0.0089	0.9911	69.85	
52.5	278,755	171	0.0006	0.9994	69.23	
53.5	234,648	4,029	0.0172	0.9828	69.18	
54.5	200,239	197	0.0010	0.9990	68.00	
55.5	166,416	9,966	0.0599	0.9401	67.93	
56.5	144,346	4,849	0.0336	0.9664	63.86	
57.5	118,232	857	0.0072	0.9928	61.72	
58.5	92,802	1,648	0.0178	0.9822	61.27	
59.5	71,847		0.0000	1.0000	60.18	
60.5	59,556	1,578	0.0265	0.9735	60.18	
61.5	52,936	202	0.0038	0.9962	58.59	
62.5	52,013	265	0.0051	0.9949	58.36	
63.5	45,464		0.0000	1.0000	58.06	
64.5	42,735		0.0000	1.0000	58.06	
65.5	41,711	120	0.0029	0.9971	58.06	
66.5	40,951	69	0.0017	0.9983	57.90	
67.5	40,882	1,262	0.0309	0.9691	57.80	
68.5	38,975	5,725	0.1469	0.8531	56.02	
69.5	31,964	77	0.0024	0.9976	47.79	
70.5	30,989	419	0.0135	0.9865	47.67	
71.5	30,167	266	0.0088	0.9912	47.03	
72.5	25,182	281	0.0112	0.9888	46.61	
73.5	25,341	277	0.0109	0.9891	46.09	
74.5	24,005	58	0.0024	0.9976	45.59	
75.5	21,948		0.0000	1.0000	45.48	
76.5	21,851		0.0000	1.0000	45.48	
77.5	20,749		0.0000	1.0000	45.48	
78.5	17,741	699	0.0394	0.9606	45.48	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2011			EXPERIENCE BAND 1977-2011			
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	14,533	501	0.0345	0.9655	43.69	
80.5	12,708		0.0000	1.0000	42.18	
81.5	8,047	250	0.0311	0.9689	42.18	
82.5	3,194		0.0000	1.0000	40.87	
83.5	2,631		0.0000	1.0000	40.87	
84.5	2,405		0.0000	1.0000	40.87	
85.5	2,405		0.0000	1.0000	40.87	
86.5	2,193		0.0000	1.0000	40.87	
87.5	1,477		0.0000	1.0000	40.87	
88.5	1,477		0.0000	1.0000	40.87	
89.5	1,127		0.0000	1.0000	40.87	
90.5	1,127		0.0000	1.0000	40.87	
91.5	1,127	105	0.0928	0.9072	40.87	
92.5	1,022		0.0000	1.0000	37.08	
93.5	1,022		0.0000	1.0000	37.08	
94.5	1,022		0.0000	1.0000	37.08	
95.5	978		0.0000	1.0000	37.08	
96.5	978		0.0000	1.0000	37.08	
97.5	542		0.0000	1.0000	37.08	
98.5	111		0.0000	1.0000	37.08	
99.5	111		0.0000	1.0000	37.08	
100.5	111		0.0000	1.0000	37.08	
101.5	111		0.0000	1.0000	37.08	
102.5	111	23	0.2042	0.7958	37.08	
103.5	88		0.0000	1.0000	29.51	
104.5	88		0.0000	1.0000	29.51	
105.5	88		0.0000	1.0000	29.51	
106.5					29.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1992-2011			
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	1,671,088	5,147	0.0031	0.9969	100.00	
0.5	1,491,380	12,285	0.0082	0.9918	99.69	
1.5	1,318,505		0.0000	1.0000	98.87	
2.5	1,239,966	15,673	0.0126	0.9874	98.87	
3.5	848,397	1,127	0.0013	0.9987	97.62	
4.5	709,882	4,126	0.0058	0.9942	97.49	
5.5	624,010	1,913	0.0031	0.9969	96.92	
6.5	586,288	66,938	0.1142	0.8858	96.63	
7.5	504,721	5,143	0.0102	0.9898	85.60	
8.5	451,733	919	0.0020	0.9980	84.72	
9.5	473,504	1,642	0.0035	0.9965	84.55	
10.5	468,873		0.0000	1.0000	84.26	
11.5	450,792	11,119	0.0247	0.9753	84.26	
12.5	468,199		0.0000	1.0000	82.18	
13.5	425,226	1,425	0.0034	0.9966	82.18	
14.5	423,360	1,109	0.0026	0.9974	81.90	
15.5	432,882		0.0000	1.0000	81.69	
16.5	439,053		0.0000	1.0000	81.69	
17.5	452,813		0.0000	1.0000	81.69	
18.5	445,950	6,761	0.0152	0.9848	81.69	
19.5	459,728	2,140	0.0047	0.9953	80.45	
20.5	450,689		0.0000	1.0000	80.08	
21.5	448,247		0.0000	1.0000	80.08	
22.5	455,058	4,913	0.0108	0.9892	80.08	
23.5	424,904		0.0000	1.0000	79.21	
24.5	438,782	3,258	0.0074	0.9926	79.21	
25.5	439,140		0.0000	1.0000	78.62	
26.5	460,002	1,119	0.0024	0.9976	78.62	
27.5	507,614	2,456	0.0048	0.9952	78.43	
28.5	523,310		0.0000	1.0000	78.05	
29.5	531,918	2,949	0.0055	0.9945	78.05	
30.5	545,481	6,723	0.0123	0.9877	77.62	
31.5	562,576	2,370	0.0042	0.9958	76.66	
32.5	559,789	894	0.0016	0.9984	76.34	
33.5	594,100	1,647	0.0028	0.9972	76.22	
34.5	608,009	3,533	0.0058	0.9942	76.01	
35.5	612,528	5,600	0.0091	0.9909	75.57	
36.5	604,289	8,165	0.0135	0.9865	74.87	
37.5	611,442	4,148	0.0068	0.9932	73.86	
38.5	617,778	1,774	0.0029	0.9971	73.36	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1992-2011			
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	625,244	4,212	0.0067	0.9933	73.15	
40.5	610,787	7,622	0.0125	0.9875	72.66	
41.5	603,241	795	0.0013	0.9987	71.75	
42.5	586,872	3,432	0.0058	0.9942	71.66	
43.5	578,160	6,883	0.0119	0.9881	71.24	
44.5	551,659	1,071	0.0019	0.9981	70.39	
45.5	525,180	1,771	0.0034	0.9966	70.25	
46.5	490,395	2,010	0.0041	0.9959	70.02	
47.5	434,371	3,947	0.0091	0.9909	69.73	
48.5	399,390	8,162	0.0204	0.9796	69.10	
49.5	338,801	1,568	0.0046	0.9954	67.68	
50.5	298,267	7,427	0.0249	0.9751	67.37	
51.5	261,881	2,509	0.0096	0.9904	65.69	
52.5	235,933		0.0000	1.0000	65.06	
53.5	193,194	3,507	0.0182	0.9818	65.06	
54.5	158,880		0.0000	1.0000	63.88	
55.5	127,227	664	0.0052	0.9948	63.88	
56.5	114,631	4,849	0.0423	0.9577	63.55	
57.5	89,727	811	0.0090	0.9910	60.86	
58.5	67,755	1,226	0.0181	0.9819	60.31	
59.5	50,243		0.0000	1.0000	59.22	
60.5	40,493	1,578	0.0390	0.9610	59.22	
61.5	38,991	202	0.0052	0.9948	56.91	
62.5	48,459	162	0.0033	0.9967	56.62	
63.5	42,146		0.0000	1.0000	56.43	
64.5	39,851		0.0000	1.0000	56.43	
65.5	39,118	83	0.0021	0.9979	56.43	
66.5	38,607	69	0.0018	0.9982	56.31	
67.5	39,255	1,262	0.0322	0.9678	56.21	
68.5	37,243	5,725	0.1537	0.8463	54.40	
69.5	30,582	77	0.0025	0.9975	46.04	
70.5	29,607	94	0.0032	0.9968	45.92	
71.5	28,959	266	0.0092	0.9908	45.77	
72.5	24,014	281	0.0117	0.9883	45.36	
73.5	23,114	236	0.0102	0.9898	44.82	
74.5	22,879	58	0.0025	0.9975	44.37	
75.5	20,866		0.0000	1.0000	44.25	
76.5	20,769		0.0000	1.0000	44.25	
77.5	20,103		0.0000	1.0000	44.25	
78.5	17,525	699	0.0399	0.9601	44.25	

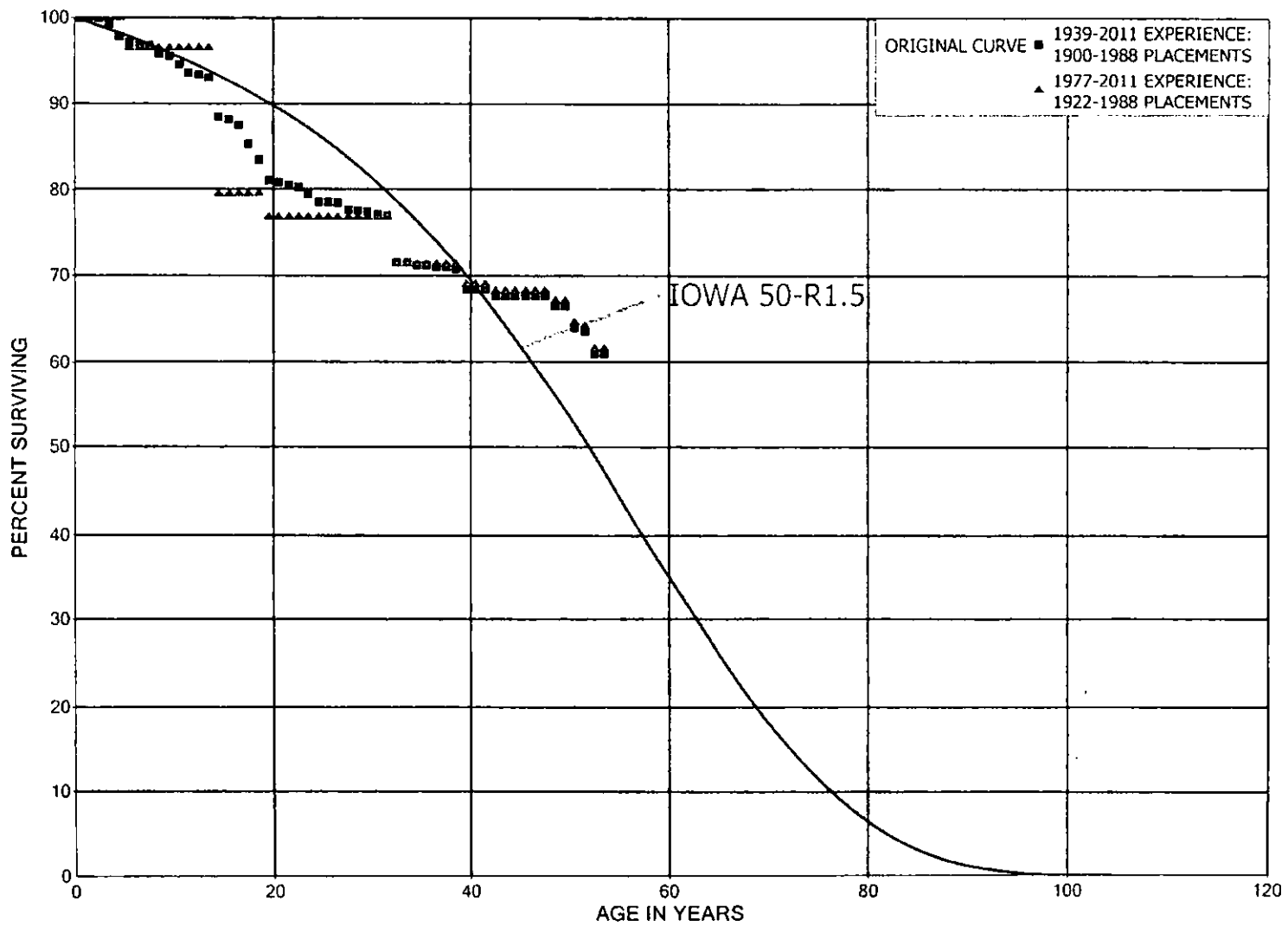
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2011			EXPERIENCE BAND 1992-2011			
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	14,318	501	0.0350	0.9650	42.49	
80.5	12,493		0.0000	1.0000	41.00	
81.5	7,831	250	0.0319	0.9681	41.00	
82.5	2,979		0.0000	1.0000	39.69	
83.5	2,520		0.0000	1.0000	39.69	
84.5	2,295		0.0000	1.0000	39.69	
85.5	2,295		0.0000	1.0000	39.69	
86.5	2,171		0.0000	1.0000	39.69	
87.5	1,477		0.0000	1.0000	39.69	
88.5	1,477		0.0000	1.0000	39.69	
89.5	1,127		0.0000	1.0000	39.69	
90.5	1,127		0.0000	1.0000	39.69	
91.5	1,127	105	0.0928	0.9072	39.69	
92.5	1,022		0.0000	1.0000	36.01	
93.5	1,022		0.0000	1.0000	36.01	
94.5	1,022		0.0000	1.0000	36.01	
95.5	978		0.0000	1.0000	36.01	
96.5	978		0.0000	1.0000	36.01	
97.5	542		0.0000	1.0000	36.01	
98.5	111		0.0000	1.0000	36.01	
99.5	111		0.0000	1.0000	36.01	
100.5	111		0.0000	1.0000	36.01	
101.5	111		0.0000	1.0000	36.01	
102.5	111	23	0.2042	0.7958	36.01	
103.5	88		0.0000	1.0000	28.66	
104.5	88		0.0000	1.0000	28.66	
105.5	88		0.0000	1.0000	28.66	
106.5					28.66	

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 1939-2011		
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	100,003	1,159	0.0116	0.9884	79.48
24.5	99,083		0.0000	1.0000	78.56
25.5	98,715	127	0.0013	0.9987	78.56
26.5	98,652	895	0.0091	0.9909	78.46
27.5	97,324	114	0.0012	0.9988	77.75
28.5	97,376	127	0.0013	0.9987	77.66
29.5	96,347	521	0.0054	0.9946	77.56
30.5	95,701	125	0.0013	0.9987	77.14
31.5	91,860	6,639	0.0723	0.9277	77.04
32.5	85,916		0.0000	1.0000	71.47
33.5	85,940	300	0.0035	0.9965	71.47
34.5	85,552		0.0000	1.0000	71.22
35.5	85,682	395	0.0046	0.9954	71.22
36.5	84,471		0.0000	1.0000	70.89
37.5	84,437	136	0.0016	0.9984	70.89
38.5	84,316	2,831	0.0336	0.9664	70.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2011		
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	80,815		0.0000	1.0000	68.40
40.5	73,094		0.0000	1.0000	68.40
41.5	70,643	814	0.0115	0.9885	68.40
42.5	69,830		0.0000	1.0000	67.61
43.5	69,830		0.0000	1.0000	67.61
44.5	68,215		0.0000	1.0000	67.61
45.5	68,215		0.0000	1.0000	67.61
46.5	68,215	25	0.0004	0.9996	67.61
47.5	66,748	1,034	0.0155	0.9845	67.59
48.5	62,298		0.0000	1.0000	66.54
49.5	62,298	2,347	0.0377	0.9623	66.54
50.5	57,996	386	0.0067	0.9933	64.04
51.5	56,241	2,235	0.0397	0.9603	63.61
52.5	48,103		0.0000	1.0000	61.08
53.5	46,435		0.0000	1.0000	61.08
54.5	32,060		0.0000	1.0000	61.08
55.5	29,537		0.0000	1.0000	61.08
56.5	24,633		0.0000	1.0000	61.08
57.5	24,633		0.0000	1.0000	61.08
58.5	20,373		0.0000	1.0000	61.08
59.5	16,404		0.0000	1.0000	61.08
60.5	13,272		0.0000	1.0000	61.08
61.5	11,414		0.0000	1.0000	61.08
62.5	11,414		0.0000	1.0000	61.08
63.5	10,932		0.0000	1.0000	61.08
64.5	10,363		0.0000	1.0000	61.08
65.5	9,986	1,985	0.1988	0.8012	61.08
66.5	8,000		0.0000	1.0000	48.94
67.5	5,150		0.0000	1.0000	48.94
68.5	5,150		0.0000	1.0000	48.94
69.5	4,132		0.0000	1.0000	48.94
70.5	4,132		0.0000	1.0000	48.94
71.5	3,692	43	0.0116	0.9884	48.94
72.5	3,649		0.0000	1.0000	48.37
73.5	2,186		0.0000	1.0000	48.37
74.5	1,567		0.0000	1.0000	48.37
75.5	1,546		0.0000	1.0000	48.37
76.5	1,399		0.0000	1.0000	48.37
77.5	615		0.0000	1.0000	48.37
78.5	615		0.0000	1.0000	48.37

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 1939-2011		
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	615		0.0000	1.0000	48.37
80.5	351		0.0000	1.0000	48.37
81.5	224		0.0000	1.0000	48.37
82.5	201		0.0000	1.0000	48.37
83.5	114		0.0000	1.0000	48.37
84.5	114		0.0000	1.0000	48.37
85.5	114		0.0000	1.0000	48.37
86.5	114		0.0000	1.0000	48.37
87.5	114		0.0000	1.0000	48.37
88.5	114		0.0000	1.0000	48.37
89.5					48.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2011		
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	65,732		0.0000	1.0000	76.78
24.5	70,427		0.0000	1.0000	76.78
25.5	78,070		0.0000	1.0000	76.78
26.5	79,928		0.0000	1.0000	76.78
27.5	79,928		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	77,471	5,591	0.0722	0.9278	76.78
32.5	76,462		0.0000	1.0000	71.24
33.5	76,462		0.0000	1.0000	71.24
34.5	79,244		0.0000	1.0000	71.24
35.5	79,244		0.0000	1.0000	71.24
36.5	78,843		0.0000	1.0000	71.24
37.5	78,843		0.0000	1.0000	71.24
38.5	80,348	2,533	0.0315	0.9685	71.24

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 1977-2011		
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	77,764		0.0000	1.0000	68.99
40.5	70,064		0.0000	1.0000	68.99
41.5	67,761	814	0.0120	0.9880	68.99
42.5	67,731		0.0000	1.0000	68.17
43.5	68,754		0.0000	1.0000	68.17
44.5	67,139		0.0000	1.0000	68.17
45.5	67,403		0.0000	1.0000	68.17
46.5	67,561		0.0000	1.0000	68.17
47.5	66,141	1,022	0.0155	0.9845	68.17
48.5	62,144		0.0000	1.0000	67.11
49.5	62,144	2,347	0.0378	0.9622	67.11
50.5	57,842	386	0.0067	0.9933	64.58
51.5	56,112	2,235	0.0398	0.9602	64.15
52.5	47,974		0.0000	1.0000	61.59
53.5	46,306		0.0000	1.0000	61.59
54.5	32,045		0.0000	1.0000	61.59
55.5	29,537		0.0000	1.0000	61.59
56.5	24,633		0.0000	1.0000	61.59
57.5	24,633		0.0000	1.0000	61.59
58.5	20,373		0.0000	1.0000	61.59
59.5	16,404		0.0000	1.0000	61.59
60.5	13,272		0.0000	1.0000	61.59
61.5	11,414		0.0000	1.0000	61.59
62.5	11,414		0.0000	1.0000	61.59
63.5	10,932		0.0000	1.0000	61.59
64.5	10,363		0.0000	1.0000	61.59
65.5	9,986	1,985	0.1988	0.8012	61.59
66.5	8,000		0.0000	1.0000	49.35
67.5	5,150		0.0000	1.0000	49.35
68.5	5,150		0.0000	1.0000	49.35
69.5	4,132		0.0000	1.0000	49.35
70.5	4,132		0.0000	1.0000	49.35
71.5	3,692	43	0.0116	0.9884	49.35
72.5	3,649		0.0000	1.0000	48.78
73.5	2,186		0.0000	1.0000	48.78
74.5	1,567		0.0000	1.0000	48.78
75.5	1,546		0.0000	1.0000	48.78
76.5	1,399		0.0000	1.0000	48.78
77.5	615		0.0000	1.0000	48.78
78.5	615		0.0000	1.0000	48.78

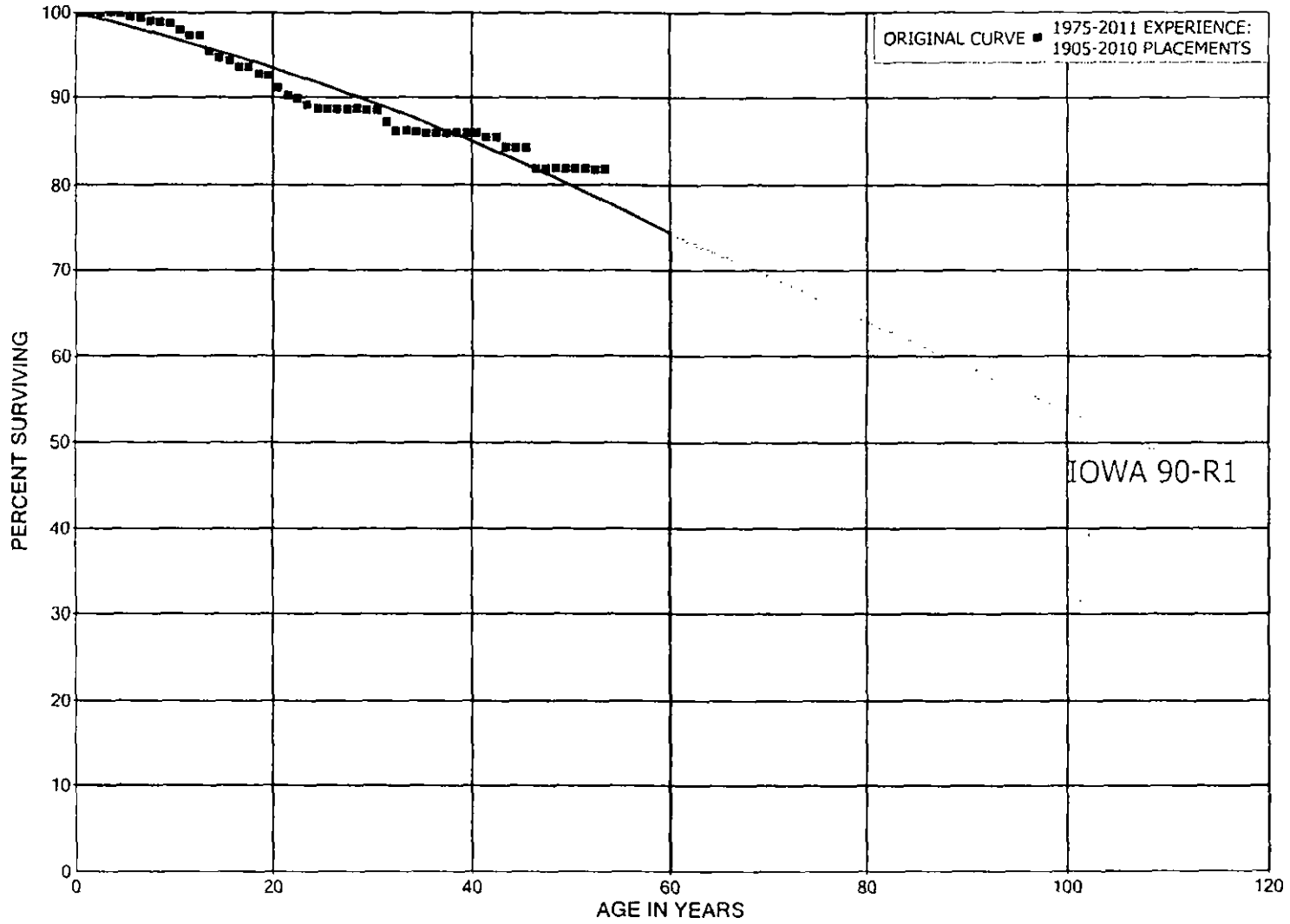
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
 REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-1988			EXPERIENCE BAND 1977-2011		
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	615		0.0000	1.0000	48.78
80.5	351		0.0000	1.0000	48.78
81.5	224		0.0000	1.0000	48.78
82.5	201		0.0000	1.0000	48.78
83.5	114		0.0000	1.0000	48.78
84.5	114		0.0000	1.0000	48.78
85.5	114		0.0000	1.0000	48.78
86.5	114		0.0000	1.0000	48.78
87.5	114		0.0000	1.0000	48.78
88.5	114		0.0000	1.0000	48.78
89.5					48.78

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 1905-2010			EXPERIENCE BAND 1975-2011		
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	3,959,912		0.0000	1.0000	100.00
0.5	3,974,915		0.0000	1.0000	100.00
1.5	3,925,150		0.0000	1.0000	100.00
2.5	3,951,130		0.0000	1.0000	100.00
3.5	4,164,434		0.0000	1.0000	100.00
4.5	4,295,836	23,416	0.0055	0.9945	100.00
5.5	4,115,483	3,948	0.0010	0.9990	99.45
6.5	3,936,077	16,625	0.0042	0.9958	99.36
7.5	3,721,248	3,734	0.0010	0.9990	98.94
8.5	3,665,837	3,360	0.0009	0.9991	98.84
9.5	3,477,818	26,185	0.0075	0.9925	98.75
10.5	3,537,664	24,089	0.0068	0.9932	98.01
11.5	3,407,244	955	0.0003	0.9997	97.34
12.5	3,391,275	70,855	0.0209	0.9791	97.31
13.5	2,963,136	20,717	0.0070	0.9930	95.28
14.5	3,030,413	12,081	0.0040	0.9960	94.61
15.5	3,083,461	24,393	0.0079	0.9921	94.24
16.5	2,935,253		0.0000	1.0000	93.49
17.5	3,167,003	28,648	0.0090	0.9910	93.49
18.5	3,076,516	5,968	0.0019	0.9981	92.64
19.5	3,102,897	47,147	0.0152	0.9848	92.46
20.5	2,986,732	30,603	0.0102	0.9898	91.06
21.5	3,271,518	9,932	0.0030	0.9970	90.13
22.5	3,246,129	28,919	0.0089	0.9911	89.85
23.5	3,208,828	16,083	0.0050	0.9950	89.05
24.5	2,954,842		0.0000	1.0000	88.61
25.5	2,938,598		0.0000	1.0000	88.61
26.5	2,915,733		0.0000	1.0000	88.61
27.5	2,806,514	173	0.0001	0.9999	88.61
28.5	2,790,723	2,630	0.0009	0.9991	88.60
29.5	2,711,636		0.0000	1.0000	88.52
30.5	2,091,146	31,303	0.0150	0.9850	88.52
31.5	1,973,171	23,954	0.0121	0.9879	87.19
32.5	1,796,256		0.0000	1.0000	86.13
33.5	1,727,978	720	0.0004	0.9996	86.13
34.5	1,708,001	2,775	0.0016	0.9984	86.10
35.5	1,679,257		0.0000	1.0000	85.96
36.5	1,671,390		0.0000	1.0000	85.96
37.5	1,519,825	799	0.0005	0.9995	85.96
38.5	1,503,489		0.0000	1.0000	85.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2010			EXPERIENCE BAND 1975-2011		
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	1,148,546		0.0000	1.0000	85.91
40.5	1,038,969	4,275	0.0041	0.9959	85.91
41.5	878,590		0.0000	1.0000	85.56
42.5	844,392	12,186	0.0144	0.9856	85.56
43.5	818,941		0.0000	1.0000	84.32
44.5	837,888		0.0000	1.0000	84.32
45.5	816,392	22,581	0.0277	0.9723	84.32
46.5	767,582		0.0000	1.0000	81.99
47.5	683,388		0.0000	1.0000	81.99
48.5	662,936	683	0.0010	0.9990	81.99
49.5	657,990		0.0000	1.0000	81.91
50.5	664,999		0.0000	1.0000	81.91
51.5	658,890	959	0.0015	0.9985	81.91
52.5	558,162		0.0000	1.0000	81.79
53.5	482,200	112	0.0002	0.9998	81.79
54.5	61,655		0.0000	1.0000	81.77
55.5	61,031		0.0000	1.0000	81.77
56.5	52,105		0.0000	1.0000	81.77
57.5	55,870		0.0000	1.0000	81.77
58.5	54,752		0.0000	1.0000	81.77
59.5	45,905		0.0000	1.0000	81.77
60.5	45,905		0.0000	1.0000	81.77
61.5	61,812		0.0000	1.0000	81.77
62.5	61,474		0.0000	1.0000	81.77
63.5	62,707		0.0000	1.0000	81.77
64.5	62,707		0.0000	1.0000	81.77
65.5	62,707		0.0000	1.0000	81.77
66.5	63,048		0.0000	1.0000	81.77
67.5	55,797		0.0000	1.0000	81.77
68.5	51,886		0.0000	1.0000	81.77
69.5	84,305		0.0000	1.0000	81.77
70.5	85,720	2	0.0000	1.0000	81.77
71.5	85,719		0.0000	1.0000	81.77
72.5	85,208		0.0000	1.0000	81.77
73.5	85,208		0.0000	1.0000	81.77
74.5	50,990		0.0000	1.0000	81.77
75.5	50,607		0.0000	1.0000	81.77
76.5	49,526		0.0000	1.0000	81.77
77.5	49,011		0.0000	1.0000	81.77
78.5	48,609		0.0000	1.0000	81.77

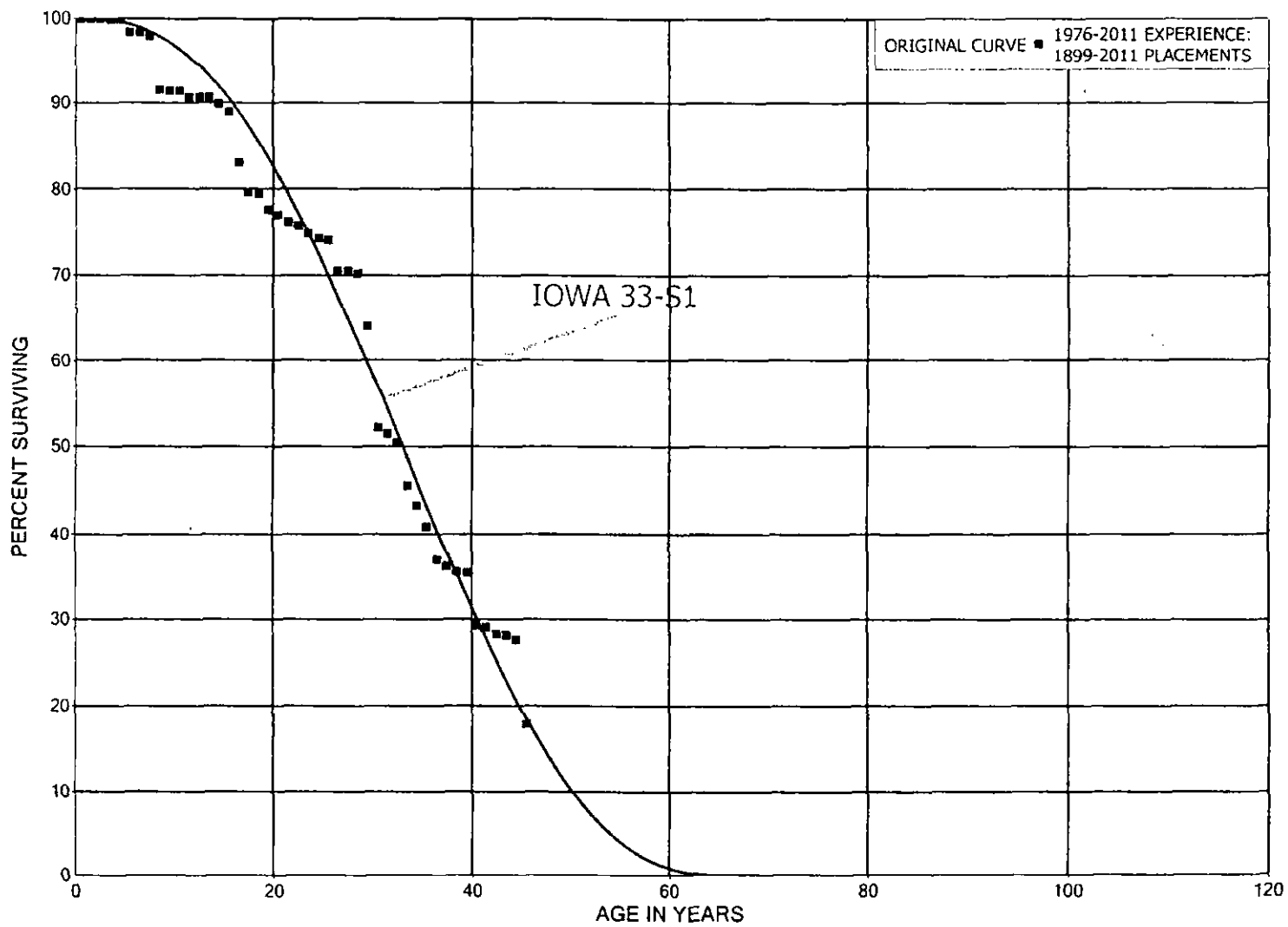
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2010			EXPERIENCE BAND 1975-2011		
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	73,710		0.0000	1.0000	81.77
80.5	73,710		0.0000	1.0000	81.77
81.5	73,281		0.0000	1.0000	81.77
82.5	73,281		0.0000	1.0000	81.77
83.5	72,742		0.0000	1.0000	81.77
84.5	72,742		0.0000	1.0000	81.77
85.5	38,985		0.0000	1.0000	81.77
86.5	38,690		0.0000	1.0000	81.77
87.5	38,690		0.0000	1.0000	81.77
88.5	38,690		0.0000	1.0000	81.77
89.5	38,690		0.0000	1.0000	81.77
90.5	38,690		0.0000	1.0000	81.77
91.5	38,690		0.0000	1.0000	81.77
92.5	38,690		0.0000	1.0000	81.77
93.5	38,690		0.0000	1.0000	81.77
94.5					81.77

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 1899-2011			EXPERIENCE BAND 1976-2011		
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	2,688,722		0.0000	1.0000	100.00
0.5	2,661,197	2,800	0.0011	0.9989	100.00
1.5	2,604,073		0.0000	1.0000	99.89
2.5	1,873,227	1,015	0.0005	0.9995	99.89
3.5	1,368,851		0.0000	1.0000	99.84
4.5	1,234,100	18,024	0.0146	0.9854	99.84
5.5	375,889		0.0000	1.0000	98.38
6.5	320,630	1,283	0.0040	0.9960	98.38
7.5	310,713	20,678	0.0665	0.9335	97.99
8.5	313,806	199	0.0006	0.9994	91.47
9.5	329,575		0.0000	1.0000	91.41
10.5	336,896	2,879	0.0085	0.9915	91.41
11.5	291,174		0.0000	1.0000	90.63
12.5	273,635	138	0.0005	0.9995	90.63
13.5	208,674	1,757	0.0084	0.9916	90.58
14.5	230,589	2,529	0.0110	0.9890	89.82
15.5	238,197	15,360	0.0645	0.9355	88.83
16.5	216,715	8,990	0.0415	0.9585	83.11
17.5	224,483	384	0.0017	0.9983	79.66
18.5	226,844	5,462	0.0241	0.9759	79.52
19.5	229,168	2,117	0.0092	0.9908	77.61
20.5	266,564	2,417	0.0091	0.9909	76.89
21.5	217,360	1,334	0.0061	0.9939	76.19
22.5	211,447	2,536	0.0120	0.9880	75.73
23.5	195,195	1,343	0.0069	0.9931	74.82
24.5	200,602	725	0.0036	0.9964	74.30
25.5	191,404	9,144	0.0478	0.9522	74.03
26.5	168,522		0.0000	1.0000	70.50
27.5	174,406	871	0.0050	0.9950	70.50
28.5	170,656	14,605	0.0856	0.9144	70.15
29.5	151,076	28,346	0.1876	0.8124	64.14
30.5	123,532	1,742	0.0141	0.9859	52.11
31.5	113,264	2,147	0.0190	0.9810	51.37
32.5	106,120	10,113	0.0953	0.9047	50.40
33.5	89,457	4,442	0.0497	0.9503	45.60
34.5	82,295	4,759	0.0578	0.9422	43.33
35.5	72,344	6,813	0.0942	0.9058	40.83
36.5	78,187	1,590	0.0203	0.9797	36.98
37.5	76,793	1,652	0.0215	0.9785	36.23
38.5	73,957	37	0.0005	0.9995	35.45

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011			EXPERIENCE BAND 1976-2011			
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	64,220	11,088	0.1727	0.8273	35.43	
40.5	56,743	521	0.0092	0.9908	29.31	
41.5	55,891	1,453	0.0260	0.9740	29.05	
42.5	52,776	188	0.0036	0.9964	28.29	
43.5	52,355	975	0.0186	0.9814	28.19	
44.5	74,461	26,538	0.3564	0.6436	27.66	
45.5	46,324	260	0.0056	0.9944	17.81	
46.5	59,896	797	0.0133	0.9867	17.71	
47.5	58,040		0.0000	1.0000	17.47	
48.5	58,167		0.0000	1.0000	17.47	
49.5	59,287	176	0.0030	0.9970	17.47	
50.5	53,241	218	0.0041	0.9959	17.42	
51.5	61,243		0.0000	1.0000	17.35	
52.5	60,124	1,146	0.0191	0.9809	17.35	
53.5	62,871	480	0.0076	0.9924	17.02	
54.5	61,530	4,037	0.0656	0.9344	16.89	
55.5	57,199		0.0000	1.0000	15.78	
56.5	50,216		0.0000	1.0000	15.78	
57.5	42,915	354	0.0082	0.9918	15.78	
58.5	40,091		0.0000	1.0000	15.65	
59.5	40,091		0.0000	1.0000	15.65	
60.5	39,997		0.0000	1.0000	15.65	
61.5	32,689		0.0000	1.0000	15.65	
62.5	57,791	7,561	0.1308	0.8692	15.65	
63.5	43,715		0.0000	1.0000	13.60	
64.5	43,715		0.0000	1.0000	13.60	
65.5	43,715	1,403	0.0321	0.9679	13.60	
66.5	41,971		0.0000	1.0000	13.16	
67.5	41,971		0.0000	1.0000	13.16	
68.5	33,357		0.0000	1.0000	13.16	
69.5	33,357	343	0.0103	0.9897	13.16	
70.5	31,599		0.0000	1.0000	13.03	
71.5	31,599		0.0000	1.0000	13.03	
72.5	30,398		0.0000	1.0000	13.03	
73.5	30,398		0.0000	1.0000	13.03	
74.5	30,398		0.0000	1.0000	13.03	
75.5	30,267	111	0.0037	0.9963	13.03	
76.5	30,715	560	0.0182	0.9818	12.98	
77.5	29,377		0.0000	1.0000	12.74	
78.5	29,377		0.0000	1.0000	12.74	

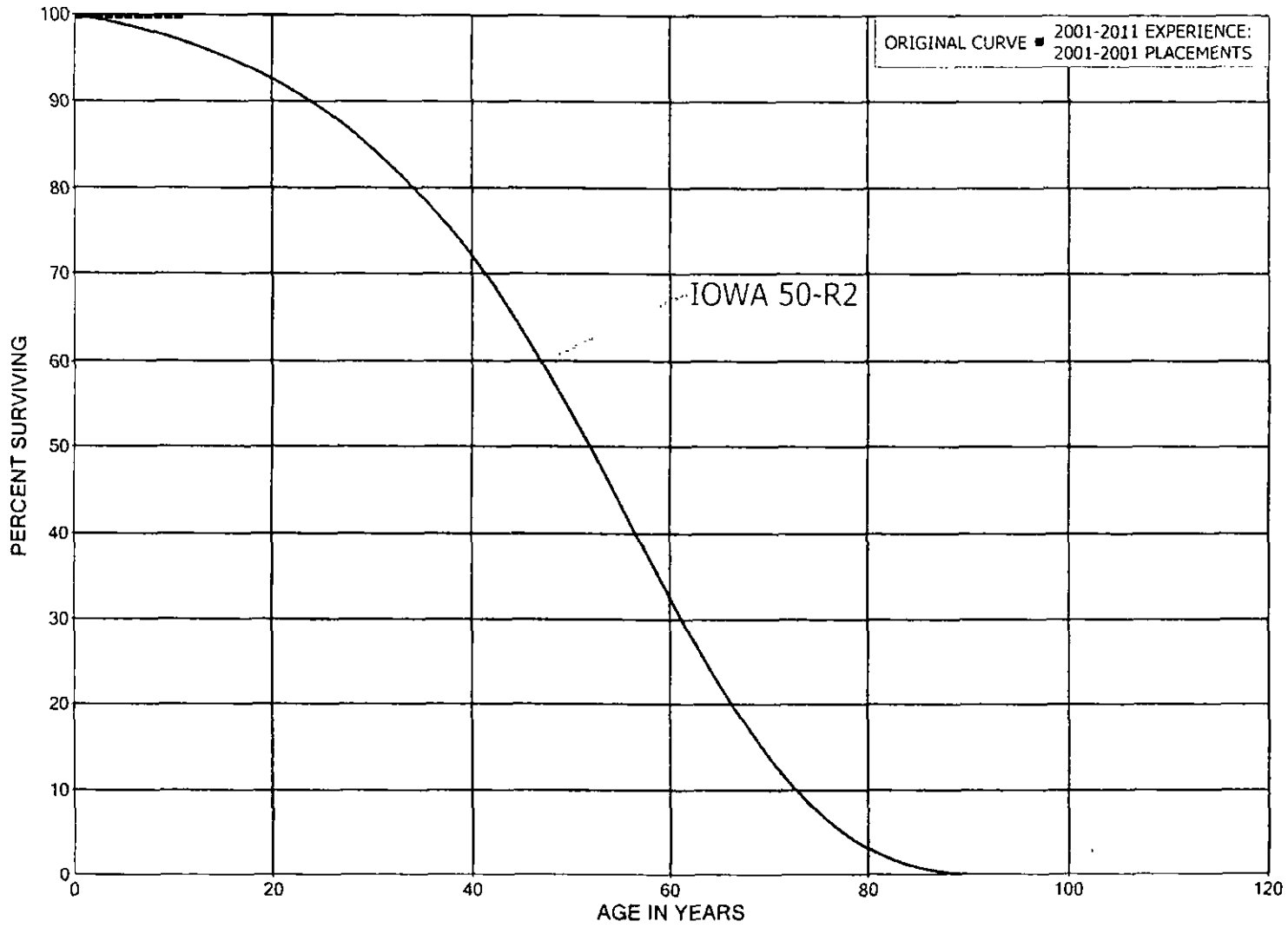
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011			EXPERIENCE BAND 1976-2011		
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	4,275		0.0000	1.0000	12.74
80.5	270		0.0000	1.0000	12.74
81.5	270		0.0000	1.0000	12.74
82.5	270	127	0.4708	0.5292	12.74
83.5	143		0.0000	1.0000	6.74
84.5	143		0.0000	1.0000	6.74
85.5	143		0.0000	1.0000	6.74
86.5	143		0.0000	1.0000	6.74
87.5	143		0.0000	1.0000	6.74
88.5	143		0.0000	1.0000	6.74
89.5	143		0.0000	1.0000	6.74
90.5	143		0.0000	1.0000	6.74
91.5	143		0.0000	1.0000	6.74
92.5					6.74

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



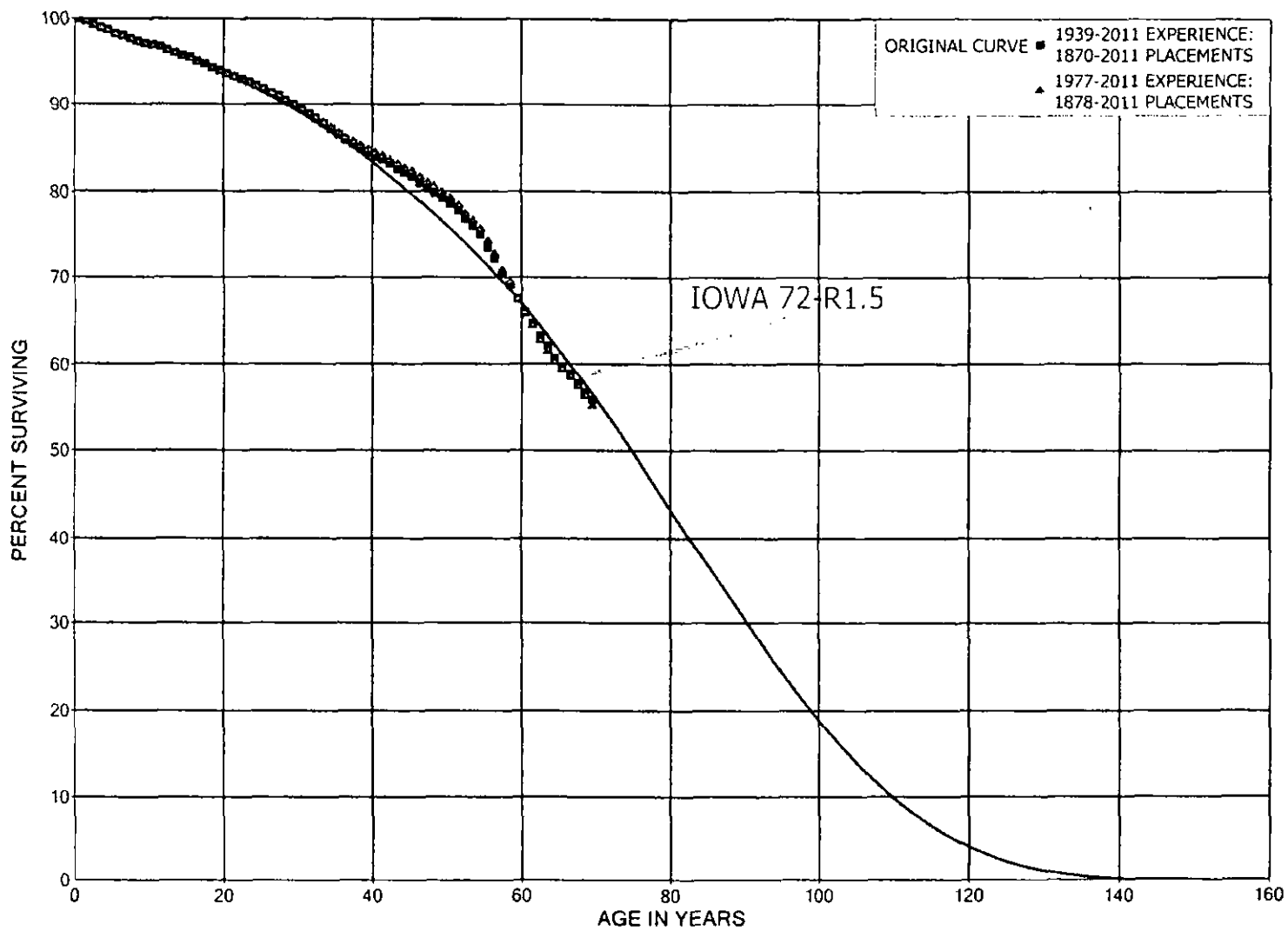
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001			EXPERIENCE BAND 2001-2011		
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					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 1870-2011			EXPERIENCE BAND 1939-2011		
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	692,739,161	304,313	0.0004	0.9996	100.00
0.5	613,798,720	1,211,248	0.0020	0.9980	99.96
1.5	567,143,548	2,407,737	0.0042	0.9958	99.76
2.5	531,973,220	1,912,763	0.0036	0.9964	99.34
3.5	474,821,381	1,464,765	0.0031	0.9969	98.98
4.5	441,888,968	1,662,538	0.0038	0.9962	98.67
5.5	419,313,101	1,106,778	0.0026	0.9974	98.30
6.5	395,929,424	1,266,310	0.0032	0.9968	98.04
7.5	377,799,018	1,098,685	0.0029	0.9971	97.73
8.5	369,587,628	1,087,156	0.0029	0.9971	97.44
9.5	362,294,472	778,594	0.0021	0.9979	97.16
10.5	353,905,640	890,141	0.0025	0.9975	96.95
11.5	332,310,106	1,202,902	0.0036	0.9964	96.71
12.5	321,259,838	1,027,525	0.0032	0.9968	96.35
13.5	309,159,055	952,544	0.0031	0.9969	96.05
14.5	295,039,010	880,829	0.0030	0.9970	95.75
15.5	283,487,170	1,158,038	0.0041	0.9959	95.47
16.5	272,642,074	893,868	0.0033	0.9967	95.08
17.5	260,611,562	1,320,773	0.0051	0.9949	94.76
18.5	250,354,794	960,791	0.0038	0.9962	94.28
19.5	241,175,215	915,916	0.0038	0.9962	93.92
20.5	232,553,545	750,470	0.0032	0.9968	93.56
21.5	224,168,765	752,348	0.0034	0.9966	93.26
22.5	214,480,134	940,962	0.0044	0.9956	92.95
23.5	203,358,506	866,315	0.0043	0.9957	92.54
24.5	193,672,508	857,423	0.0044	0.9956	92.15
25.5	183,802,998	888,681	0.0048	0.9952	91.74
26.5	174,593,797	736,202	0.0042	0.9958	91.30
27.5	164,902,781	903,022	0.0055	0.9945	90.91
28.5	156,429,187	839,636	0.0054	0.9946	90.41
29.5	145,807,583	995,027	0.0068	0.9932	89.93
30.5	134,883,789	793,533	0.0059	0.9941	89.31
31.5	125,337,565	729,982	0.0058	0.9942	88.79
32.5	117,908,994	717,972	0.0061	0.9939	88.27
33.5	111,332,018	819,169	0.0074	0.9926	87.73
34.5	104,610,868	793,055	0.0076	0.9924	87.09
35.5	100,686,848	640,475	0.0064	0.9936	86.43
36.5	97,021,859	589,240	0.0061	0.9939	85.88
37.5	93,748,796	578,060	0.0062	0.9938	85.36
38.5	89,849,968	453,919	0.0051	0.9949	84.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011			EXPERIENCE BAND 1939-2011		
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	87,332,438	415,458	0.0048	0.9952	84.40
40.5	82,760,009	393,583	0.0048	0.9952	84.00
41.5	80,567,053	409,180	0.0051	0.9949	83.60
42.5	77,069,508	488,245	0.0063	0.9937	83.18
43.5	73,112,764	381,385	0.0052	0.9948	82.65
44.5	68,712,201	409,396	0.0060	0.9940	82.22
45.5	63,950,007	551,310	0.0086	0.9914	81.73
46.5	60,250,909	452,332	0.0075	0.9925	81.02
47.5	55,690,520	372,607	0.0067	0.9933	80.42
48.5	51,305,835	378,138	0.0074	0.9926	79.88
49.5	47,777,236	406,388	0.0085	0.9915	79.29
50.5	43,700,054	452,143	0.0103	0.9897	78.61
51.5	39,969,228	493,213	0.0123	0.9877	77.80
52.5	36,307,573	391,966	0.0108	0.9892	76.84
53.5	31,951,017	407,503	0.0128	0.9872	76.01
54.5	28,225,231	568,575	0.0201	0.9799	75.04
55.5	25,320,932	475,188	0.0188	0.9812	73.53
56.5	20,258,075	483,835	0.0239	0.9761	72.15
57.5	17,961,609	340,817	0.0190	0.9810	70.43
58.5	16,252,926	363,853	0.0224	0.9776	69.09
59.5	13,555,455	311,167	0.0230	0.9770	67.54
60.5	12,280,227	240,000	0.0195	0.9805	65.99
61.5	10,541,503	225,703	0.0214	0.9786	64.70
62.5	9,289,932	161,855	0.0174	0.9826	63.32
63.5	8,823,702	217,562	0.0247	0.9753	62.22
64.5	8,579,374	128,973	0.0150	0.9850	60.68
65.5	8,410,239	123,773	0.0147	0.9853	59.77
66.5	8,271,593	145,577	0.0176	0.9824	58.89
67.5	8,100,570	153,210	0.0189	0.9811	57.85
68.5	8,025,333	133,101	0.0166	0.9834	56.76
69.5	7,852,399	212,912	0.0271	0.9729	55.82
70.5	7,460,475	118,647	0.0159	0.9841	54.30
71.5	7,270,509	132,120	0.0182	0.9818	53.44
72.5	6,901,179	147,847	0.0214	0.9786	52.47
73.5	6,906,204	111,230	0.0161	0.9839	51.35
74.5	6,879,669	117,877	0.0171	0.9829	50.52
75.5	6,731,660	114,778	0.0171	0.9829	49.65
76.5	6,606,263	146,500	0.0222	0.9778	48.81
77.5	6,407,090	114,823	0.0179	0.9821	47.72
78.5	6,258,535	161,720	0.0258	0.9742	46.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011			EXPERIENCE BAND 1939-2011		
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	5,993,550	180,564	0.0301	0.9699	45.66
80.5	5,650,549	246,850	0.0437	0.9563	44.28
81.5	5,225,426	121,063	0.0232	0.9768	42.35
82.5	4,861,700	174,954	0.0360	0.9640	41.37
83.5	4,498,217	99,990	0.0222	0.9778	39.88
84.5	4,265,854	160,235	0.0376	0.9624	38.99
85.5	3,926,669	137,924	0.0351	0.9649	37.53
86.5	3,629,868	114,382	0.0315	0.9685	36.21
87.5	3,338,304	72,571	0.0217	0.9783	35.07
88.5	3,123,684	51,435	0.0165	0.9835	34.31
89.5	3,011,500	64,126	0.0213	0.9787	33.74
90.5	2,904,798	60,799	0.0209	0.9791	33.02
91.5	2,826,734	74,295	0.0263	0.9737	32.33
92.5	2,734,297	64,418	0.0236	0.9764	31.48
93.5	2,653,475	63,749	0.0240	0.9760	30.74
94.5	2,458,030	83,941	0.0341	0.9659	30.00
95.5	2,351,795	56,718	0.0241	0.9759	28.98
96.5	2,268,372	56,399	0.0249	0.9751	28.28
97.5	2,177,608	58,779	0.0270	0.9730	27.57
98.5	2,039,734	37,557	0.0184	0.9816	26.83
99.5	1,983,717	31,142	0.0157	0.9843	26.34
100.5	1,924,227	52,705	0.0274	0.9726	25.92
101.5	1,846,136	25,800	0.0140	0.9860	25.21
102.5	1,793,836	70,703	0.0394	0.9606	24.86
103.5	1,685,001	63,598	0.0377	0.9623	23.88
104.5	1,534,359	51,208	0.0334	0.9666	22.98
105.5	1,454,432	30,576	0.0210	0.9790	22.21
106.5	1,380,825	42,819	0.0310	0.9690	21.75
107.5	1,288,528	29,078	0.0226	0.9774	21.07
108.5	1,211,814	9,919	0.0082	0.9918	20.60
109.5	1,136,906	15,536	0.0137	0.9863	20.43
110.5	1,077,040	39,317	0.0365	0.9635	20.15
111.5	911,292	20,012	0.0220	0.9780	19.41
112.5	866,473	22,129	0.0255	0.9745	18.99
113.5	779,346	39,452	0.0506	0.9494	18.50
114.5	726,927	30,679	0.0422	0.9578	17.56
115.5	609,455	2,291	0.0038	0.9962	16.82
116.5	604,783	3,244	0.0054	0.9946	16.76
117.5	562,970	3,780	0.0067	0.9933	16.67
118.5	504,554	2,928	0.0058	0.9942	16.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2011			EXPERIENCE BAND 1939-2011			
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	485,673	23,607	0.0486	0.9514	16.46	
120.5	451,671	34,274	0.0759	0.9241	15.66	
121.5	394,978	17,962	0.0455	0.9545	14.47	
122.5	372,529	23,866	0.0641	0.9359	13.82	
123.5	309,241	39,601	0.1281	0.8719	12.93	
124.5	206,060	9,622	0.0467	0.9533	11.27	
125.5	114,027	2,265	0.0199	0.9801	10.75	
126.5	70,369		0.0000	1.0000	10.53	
127.5	63,473		0.0000	1.0000	10.53	
128.5	4,652		0.0000	1.0000	10.53	
129.5	4,119		0.0000	1.0000	10.53	
130.5	4,075		0.0000	1.0000	10.53	
131.5	355		0.0000	1.0000	10.53	
132.5	130		0.0000	1.0000	10.53	
133.5					10.53	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1977-2011		
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	606,222,217	274,024	0.0005	0.9995	100.00
0.5	529,562,391	987,819	0.0019	0.9981	99.95
1.5	484,866,514	2,254,810	0.0047	0.9953	99.77
2.5	450,582,878	1,700,094	0.0038	0.9962	99.30
3.5	396,403,129	1,311,371	0.0033	0.9967	98.93
4.5	362,962,614	1,475,030	0.0041	0.9959	98.60
5.5	344,099,366	944,276	0.0027	0.9973	98.20
6.5	321,280,846	1,156,463	0.0036	0.9964	97.93
7.5	304,442,873	917,884	0.0030	0.9970	97.58
8.5	299,160,420	951,056	0.0032	0.9968	97.29
9.5	295,281,336	627,648	0.0021	0.9979	96.98
10.5	291,069,226	756,795	0.0026	0.9974	96.77
11.5	272,278,887	1,051,104	0.0039	0.9961	96.52
12.5	264,750,440	833,389	0.0031	0.9969	96.15
13.5	256,884,384	789,738	0.0031	0.9969	95.84
14.5	246,042,897	778,510	0.0032	0.9968	95.55
15.5	238,531,484	991,816	0.0042	0.9958	95.25
16.5	231,010,732	747,737	0.0032	0.9968	94.85
17.5	222,741,443	1,144,655	0.0051	0.9949	94.54
18.5	216,619,876	789,754	0.0036	0.9964	94.06
19.5	211,091,245	645,222	0.0031	0.9969	93.71
20.5	206,131,919	598,588	0.0029	0.9971	93.43
21.5	203,378,687	652,633	0.0032	0.9968	93.16
22.5	196,396,171	809,720	0.0041	0.9959	92.86
23.5	187,652,157	774,091	0.0041	0.9959	92.47
24.5	181,766,049	796,415	0.0044	0.9956	92.09
25.5	173,429,424	785,132	0.0045	0.9955	91.69
26.5	166,647,411	683,485	0.0041	0.9959	91.27
27.5	158,709,884	829,506	0.0052	0.9948	90.90
28.5	150,804,484	776,121	0.0051	0.9949	90.43
29.5	140,067,207	934,864	0.0067	0.9933	89.96
30.5	129,246,272	726,334	0.0056	0.9944	89.36
31.5	119,585,806	642,372	0.0054	0.9946	88.86
32.5	112,059,047	666,888	0.0060	0.9940	88.38
33.5	105,416,827	720,329	0.0068	0.9932	87.85
34.5	98,755,594	724,130	0.0073	0.9927	87.25
35.5	94,953,256	571,015	0.0060	0.9940	86.61
36.5	91,229,655	515,019	0.0056	0.9944	86.09
37.5	87,968,767	497,828	0.0057	0.9943	85.61
38.5	84,009,868	383,257	0.0046	0.9954	85.12

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1977-2011		
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	81,509,845	327,078	0.0040	0.9960	84.73
40.5	77,028,576	341,775	0.0044	0.9956	84.39
41.5	74,888,342	344,373	0.0046	0.9954	84.02
42.5	71,413,839	393,912	0.0055	0.9945	83.63
43.5	67,558,807	327,663	0.0049	0.9951	83.17
44.5	63,114,636	314,497	0.0050	0.9950	82.77
45.5	58,505,997	486,643	0.0083	0.9917	82.36
46.5	55,207,375	393,667	0.0071	0.9929	81.67
47.5	51,196,623	331,894	0.0065	0.9935	81.09
48.5	47,116,553	336,838	0.0071	0.9929	80.56
49.5	43,884,671	357,957	0.0082	0.9918	79.99
50.5	40,097,894	411,523	0.0103	0.9897	79.33
51.5	36,582,769	461,189	0.0126	0.9874	78.52
52.5	33,055,100	351,340	0.0106	0.9894	77.53
53.5	28,865,925	357,821	0.0124	0.9876	76.71
54.5	25,160,572	502,201	0.0200	0.9800	75.76
55.5	21,790,954	444,805	0.0204	0.9796	74.24
56.5	16,668,555	441,293	0.0265	0.9735	72.73
57.5	14,371,496	296,180	0.0206	0.9794	70.80
58.5	12,445,887	321,061	0.0258	0.9742	69.34
59.5	9,690,355	230,911	0.0238	0.9762	67.55
60.5	8,405,824	200,503	0.0239	0.9761	65.95
61.5	6,748,899	172,708	0.0256	0.9744	64.37
62.5	5,605,824	105,355	0.0188	0.9812	62.72
63.5	5,781,088	116,057	0.0201	0.9799	61.55
64.5	5,590,126	87,111	0.0156	0.9844	60.31
65.5	5,414,027	80,483	0.0149	0.9851	59.37
66.5	5,361,135	102,785	0.0192	0.9808	58.49
67.5	5,288,614	109,221	0.0207	0.9793	57.37
68.5	5,199,000	99,458	0.0191	0.9809	56.18
69.5	5,134,495	163,778	0.0319	0.9681	55.11
70.5	4,822,641	69,840	0.0145	0.9855	53.35
71.5	4,704,429	84,689	0.0180	0.9820	52.58
72.5	4,493,700	77,859	0.0173	0.9827	51.63
73.5	4,467,878	77,137	0.0173	0.9827	50.74
74.5	4,435,738	84,136	0.0190	0.9810	49.86
75.5	4,602,216	95,571	0.0208	0.9792	48.91
76.5	4,685,274	117,351	0.0250	0.9750	47.90
77.5	4,564,907	92,270	0.0202	0.9798	46.70
78.5	4,556,291	142,285	0.0312	0.9688	45.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

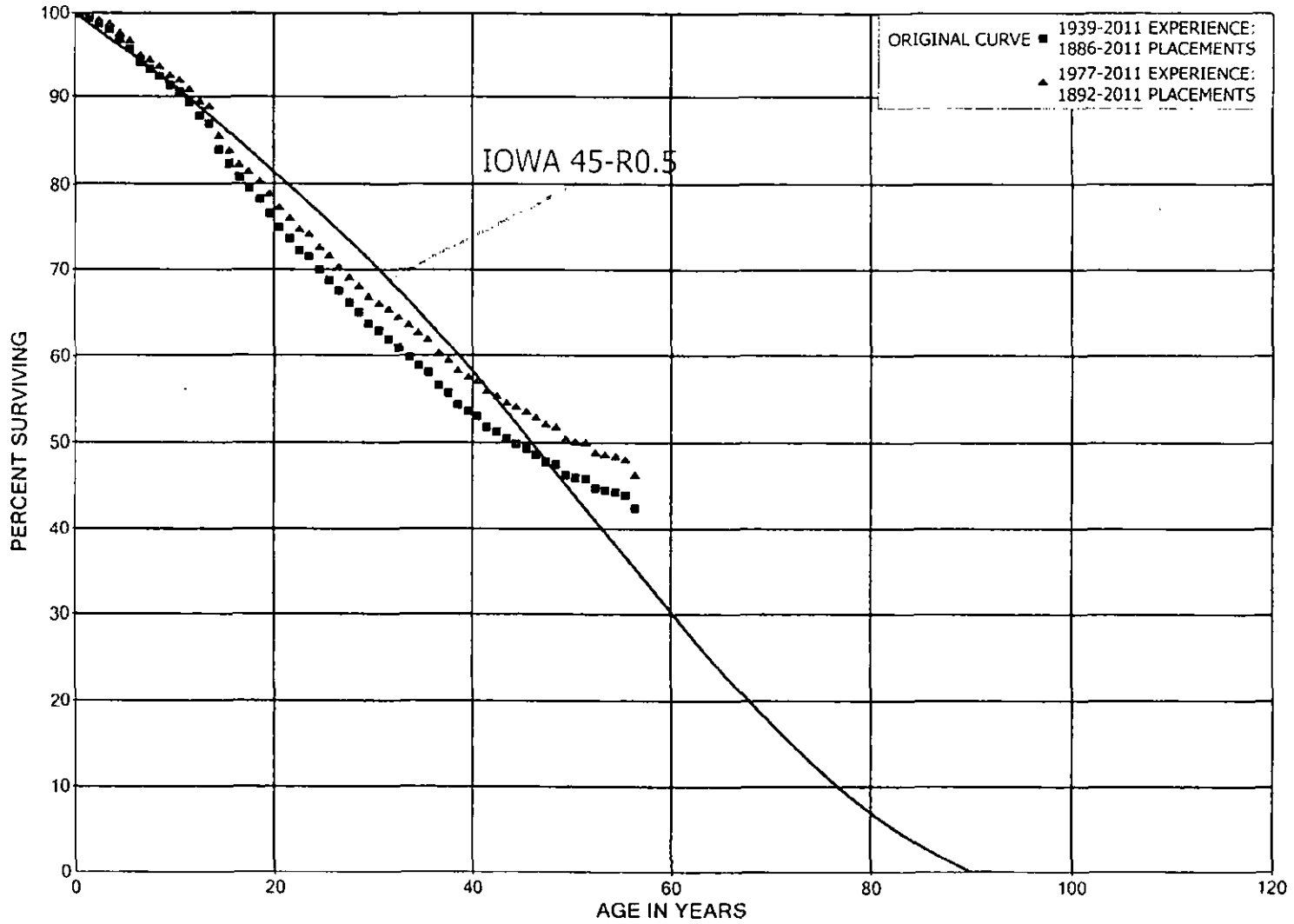
PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1977-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,387,095	154,141	0.0351	0.9649	44.33
80.5	4,185,582	205,301	0.0490	0.9510	42.77
81.5	3,827,278	94,557	0.0247	0.9753	40.67
82.5	3,575,265	123,160	0.0344	0.9656	39.67
83.5	3,370,857	71,411	0.0212	0.9788	38.30
84.5	3,232,386	151,290	0.0468	0.9532	37.49
85.5	2,948,347	115,289	0.0391	0.9609	35.73
86.5	2,777,925	93,132	0.0335	0.9665	34.34
87.5	2,550,332	59,609	0.0234	0.9766	33.19
88.5	2,462,118	49,864	0.0203	0.9797	32.41
89.5	2,591,266	63,279	0.0244	0.9756	31.75
90.5	2,668,641	57,575	0.0216	0.9784	30.98
91.5	2,689,408	73,691	0.0274	0.9726	30.31
92.5	2,642,689	64,024	0.0242	0.9758	29.48
93.5	2,647,886	63,749	0.0241	0.9759	28.76
94.5	2,452,986	83,941	0.0342	0.9658	28.07
95.5	2,347,353	56,685	0.0241	0.9759	27.11
96.5	2,267,912	56,399	0.0249	0.9751	26.46
97.5	2,177,425	58,779	0.0270	0.9730	25.80
98.5	2,039,734	37,557	0.0184	0.9816	25.10
99.5	1,983,717	31,142	0.0157	0.9843	24.64
100.5	1,924,227	52,705	0.0274	0.9726	24.25
101.5	1,846,136	25,800	0.0140	0.9860	23.59
102.5	1,793,836	70,703	0.0394	0.9606	23.26
103.5	1,685,001	63,598	0.0377	0.9623	22.34
104.5	1,534,359	51,208	0.0334	0.9666	21.50
105.5	1,454,432	30,576	0.0210	0.9790	20.78
106.5	1,380,825	42,819	0.0310	0.9690	20.34
107.5	1,288,528	29,078	0.0226	0.9774	19.71
108.5	1,211,814	9,919	0.0082	0.9918	19.27
109.5	1,136,906	15,536	0.0137	0.9863	19.11
110.5	1,077,040	39,317	0.0365	0.9635	18.85
111.5	911,292	20,012	0.0220	0.9780	18.16
112.5	866,473	22,129	0.0255	0.9745	17.76
113.5	779,346	39,452	0.0506	0.9494	17.31
114.5	726,927	30,679	0.0422	0.9578	16.43
115.5	609,455	2,291	0.0038	0.9962	15.74
116.5	604,783	3,244	0.0054	0.9946	15.68
117.5	562,970	3,780	0.0067	0.9933	15.60
118.5	504,554	2,928	0.0058	0.9942	15.49

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 376.1, 376.3 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1977-2011			
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	485,673	23,607	0.0486	0.9514	15.40	
120.5	451,671	34,274	0.0759	0.9241	14.65	
121.5	394,978	17,962	0.0455	0.9545	13.54	
122.5	372,529	23,866	0.0641	0.9359	12.93	
123.5	309,241	39,601	0.1281	0.8719	12.10	
124.5	206,060	9,622	0.0467	0.9533	10.55	
125.5	114,027	2,265	0.0199	0.9801	10.06	
126.5	70,369		0.0000	1.0000	9.86	
127.5	63,473		0.0000	1.0000	9.86	
128.5	4,652		0.0000	1.0000	9.86	
129.5	4,119		0.0000	1.0000	9.86	
130.5	4,075		0.0000	1.0000	9.86	
131.5	355		0.0000	1.0000	9.86	
132.5	130		0.0000	1.0000	9.86	
133.5					9.86	

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2011			EXPERIENCE BAND 1939-2011		
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	19,940,592	31,328	0.0016	0.9984	100.00
0.5	18,253,619	72,949	0.0040	0.9960	99.84
1.5	16,697,249	126,281	0.0076	0.9924	99.44
2.5	16,067,357	102,690	0.0064	0.9936	98.69
3.5	14,754,559	188,311	0.0128	0.9872	98.06
4.5	13,964,023	159,929	0.0115	0.9885	96.81
5.5	13,234,183	233,296	0.0176	0.9824	95.70
6.5	12,874,682	94,083	0.0073	0.9927	94.01
7.5	12,637,803	122,658	0.0097	0.9903	93.33
8.5	12,141,629	147,875	0.0122	0.9878	92.42
9.5	11,710,415	108,284	0.0092	0.9908	91.30
10.5	11,379,921	143,613	0.0126	0.9874	90.45
11.5	10,301,948	178,228	0.0173	0.9827	89.31
12.5	9,583,365	100,794	0.0105	0.9895	87.76
13.5	9,261,854	304,503	0.0329	0.9671	86.84
14.5	8,763,494	169,683	0.0194	0.9806	83.99
15.5	8,111,796	155,507	0.0192	0.9808	82.36
16.5	7,759,981	113,857	0.0147	0.9853	80.78
17.5	7,353,947	118,382	0.0161	0.9839	79.60
18.5	7,079,057	151,728	0.0214	0.9786	78.31
19.5	6,814,403	148,002	0.0217	0.9783	76.64
20.5	6,425,753	120,457	0.0187	0.9813	74.97
21.5	6,045,353	112,553	0.0186	0.9814	73.57
22.5	5,707,676	55,741	0.0098	0.9902	72.20
23.5	5,229,638	114,415	0.0219	0.9781	71.49
24.5	4,906,306	80,798	0.0165	0.9835	69.93
25.5	4,590,577	87,466	0.0191	0.9809	68.78
26.5	4,234,772	80,493	0.0190	0.9810	67.47
27.5	3,934,026	67,099	0.0171	0.9829	66.18
28.5	3,736,261	75,085	0.0201	0.9799	65.05
29.5	3,393,002	44,327	0.0131	0.9869	63.75
30.5	3,199,719	48,261	0.0151	0.9849	62.91
31.5	3,058,106	49,432	0.0162	0.9838	61.97
32.5	2,944,318	52,965	0.0180	0.9820	60.96
33.5	2,831,450	46,357	0.0164	0.9836	59.87
34.5	2,702,481	37,191	0.0138	0.9862	58.89
35.5	2,588,208	71,171	0.0275	0.9725	58.08
36.5	2,440,557	38,567	0.0158	0.9842	56.48
37.5	2,289,818	53,438	0.0233	0.9767	55.59
38.5	2,127,678	32,667	0.0154	0.9846	54.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2011			EXPERIENCE BAND 1939-2011			
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	1,967,296	17,651	0.0090	0.9910	53.46	
40.5	1,768,711	41,367	0.0234	0.9766	52.98	
41.5	1,681,020	18,786	0.0112	0.9888	51.74	
42.5	1,574,144	24,924	0.0158	0.9842	51.16	
43.5	1,499,350	15,820	0.0106	0.9894	50.35	
44.5	1,423,575	15,033	0.0106	0.9894	49.82	
45.5	1,327,140	17,771	0.0134	0.9866	49.29	
46.5	1,251,449	21,137	0.0169	0.9831	48.63	
47.5	1,130,645	7,426	0.0066	0.9934	47.81	
48.5	1,023,473	26,366	0.0258	0.9742	47.50	
49.5	890,514	6,835	0.0077	0.9923	46.27	
50.5	769,734	2,218	0.0029	0.9971	45.92	
51.5	677,333	15,071	0.0223	0.9777	45.79	
52.5	598,368	3,306	0.0055	0.9945	44.77	
53.5	533,109	2,759	0.0052	0.9948	44.52	
54.5	469,817	3,303	0.0070	0.9930	44.29	
55.5	408,923	15,121	0.0370	0.9630	43.98	
56.5	217,330	1,764	0.0081	0.9919	42.35	
57.5	175,712	783	0.0045	0.9955	42.01	
58.5	126,443	2,716	0.0215	0.9785	41.82	
59.5	55,312	1,709	0.0309	0.9691	40.92	
60.5	36,222	2,045	0.0565	0.9435	39.66	
61.5	19,850	546	0.0275	0.9725	37.42	
62.5	17,445	511	0.0293	0.9707	36.39	
63.5	16,573	87	0.0053	0.9947	35.32	
64.5	15,694	64	0.0041	0.9959	35.14	
65.5	15,464	405	0.0262	0.9738	34.99	
66.5	14,569	153	0.0105	0.9895	34.08	
67.5	12,449	712	0.0572	0.9428	33.72	
68.5	11,616	168	0.0145	0.9855	31.79	
69.5	10,896	172	0.0158	0.9842	31.33	
70.5	7,574	31	0.0040	0.9960	30.84	
71.5	6,513	86	0.0132	0.9868	30.71	
72.5	5,512	167	0.0303	0.9697	30.31	
73.5	4,708	145	0.0308	0.9692	29.39	
74.5	4,563	108	0.0237	0.9763	28.48	
75.5	4,194	4	0.0010	0.9990	27.81	
76.5	3,907		0.0000	1.0000	27.78	
77.5	3,250	29	0.0089	0.9911	27.78	
78.5	2,758		0.0000	1.0000	27.53	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2011			EXPERIENCE BAND 1939-2011		
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	2,148		0.0000	1.0000	27.53
80.5	1,959		0.0000	1.0000	27.53
81.5	1,754		0.0000	1.0000	27.53
82.5	1,203	69	0.0573	0.9427	27.53
83.5	1,001		0.0000	1.0000	25.95
84.5	1,001		0.0000	1.0000	25.95
85.5	986		0.0000	1.0000	25.95
86.5	986		0.0000	1.0000	25.95
87.5	986		0.0000	1.0000	25.95
88.5	986		0.0000	1.0000	25.95
89.5	986		0.0000	1.0000	25.95
90.5	986		0.0000	1.0000	25.95
91.5	900		0.0000	1.0000	25.95
92.5	900		0.0000	1.0000	25.95
93.5	900		0.0000	1.0000	25.95
94.5	900		0.0000	1.0000	25.95
95.5	900		0.0000	1.0000	25.95
96.5	900	18	0.0198	0.9802	25.95
97.5	795		0.0000	1.0000	25.44
98.5	795		0.0000	1.0000	25.44
99.5	757		0.0000	1.0000	25.44
100.5	757		0.0000	1.0000	25.44
101.5	757		0.0000	1.0000	25.44
102.5	757		0.0000	1.0000	25.44
103.5	757		0.0000	1.0000	25.44
104.5	757		0.0000	1.0000	25.44
105.5	757		0.0000	1.0000	25.44
106.5	757		0.0000	1.0000	25.44
107.5	757		0.0000	1.0000	25.44
108.5	757		0.0000	1.0000	25.44
109.5	757		0.0000	1.0000	25.44
110.5	757		0.0000	1.0000	25.44
111.5	757		0.0000	1.0000	25.44
112.5	757		0.0000	1.0000	25.44
113.5	757		0.0000	1.0000	25.44
114.5	757		0.0000	1.0000	25.44
115.5	757		0.0000	1.0000	25.44
116.5	757		0.0000	1.0000	25.44
117.5	757		0.0000	1.0000	25.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2011			EXPERIENCE BAND 1977-2011		
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	16,224,953		0.0000	1.0000	100.00
0.5	14,643,955	39,064	0.0027	0.9973	100.00
1.5	13,208,746	84,608	0.0064	0.9936	99.73
2.5	12,726,814	57,432	0.0045	0.9955	99.09
3.5	11,505,790	137,940	0.0120	0.9880	98.65
4.5	10,981,736	101,605	0.0093	0.9907	97.46
5.5	10,404,294	185,263	0.0178	0.9822	96.56
6.5	10,119,183	65,012	0.0064	0.9936	94.84
7.5	9,854,630	75,498	0.0077	0.9923	94.23
8.5	9,413,423	110,752	0.0118	0.9882	93.51
9.5	8,967,140	51,246	0.0057	0.9943	92.41
10.5	8,797,788	112,472	0.0128	0.9872	91.88
11.5	7,811,311	121,837	0.0156	0.9844	90.71
12.5	7,292,887	50,491	0.0069	0.9931	89.29
13.5	7,152,550	268,586	0.0376	0.9624	88.68
14.5	6,867,577	131,333	0.0191	0.9809	85.35
15.5	6,455,892	121,738	0.0189	0.9811	83.71
16.5	6,320,814	56,864	0.0090	0.9910	82.14
17.5	6,121,015	87,655	0.0143	0.9857	81.40
18.5	6,081,448	102,521	0.0169	0.9831	80.23
19.5	5,948,514	121,012	0.0203	0.9797	78.88
20.5	5,661,521	95,104	0.0168	0.9832	77.27
21.5	5,528,315	95,086	0.0172	0.9828	75.98
22.5	5,260,458	42,127	0.0080	0.9920	74.67
23.5	4,877,463	101,834	0.0209	0.9791	74.07
24.5	4,683,900	69,359	0.0148	0.9852	72.52
25.5	4,398,507	76,151	0.0173	0.9827	71.45
26.5	4,076,224	71,565	0.0176	0.9824	70.21
27.5	3,792,184	57,476	0.0152	0.9848	68.98
28.5	3,605,197	62,726	0.0174	0.9826	67.94
29.5	3,274,364	36,949	0.0113	0.9887	66.75
30.5	3,090,704	34,395	0.0111	0.9889	66.00
31.5	2,963,122	37,793	0.0128	0.9872	65.27
32.5	2,862,024	40,185	0.0140	0.9860	64.43
33.5	2,762,200	39,743	0.0144	0.9856	63.53
34.5	2,640,628	30,986	0.0117	0.9883	62.61
35.5	2,535,906	67,077	0.0265	0.9735	61.88
36.5	2,393,756	31,573	0.0132	0.9868	60.24
37.5	2,249,348	49,079	0.0218	0.9782	59.45
38.5	2,091,663	28,354	0.0136	0.9864	58.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2011			EXPERIENCE BAND 1977-2011			
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	1,935,383	13,680	0.0071	0.9929	57.36	
40.5	1,740,728	37,445	0.0215	0.9785	56.96	
41.5	1,656,902	16,835	0.0102	0.9898	55.73	
42.5	1,552,704	22,451	0.0145	0.9855	55.17	
43.5	1,480,617	12,484	0.0084	0.9916	54.37	
44.5	1,407,583	12,991	0.0092	0.9908	53.91	
45.5	1,315,025	16,164	0.0123	0.9877	53.41	
46.5	1,242,492	19,881	0.0160	0.9840	52.76	
47.5	1,123,598	6,275	0.0056	0.9944	51.91	
48.5	1,017,930	25,971	0.0255	0.9745	51.62	
49.5	885,324	6,732	0.0076	0.9924	50.30	
50.5	764,515	1,952	0.0026	0.9974	49.92	
51.5	672,365	14,370	0.0214	0.9786	49.79	
52.5	593,887	3,046	0.0051	0.9949	48.73	
53.5	528,886	2,530	0.0048	0.9952	48.48	
54.5	465,950	2,773	0.0060	0.9940	48.25	
55.5	405,405	14,887	0.0367	0.9633	47.96	
56.5	214,049	1,287	0.0060	0.9940	46.20	
57.5	172,709	678	0.0039	0.9961	45.92	
58.5	123,399	2,337	0.0189	0.9811	45.74	
59.5	52,398	1,128	0.0215	0.9785	44.88	
60.5	33,882	1,739	0.0513	0.9487	43.91	
61.5	17,830	546	0.0306	0.9694	41.66	
62.5	15,528	495	0.0319	0.9681	40.38	
63.5	14,629	16	0.0011	0.9989	39.09	
64.5	13,860	31	0.0023	0.9977	39.05	
65.5	13,566	390	0.0287	0.9713	38.96	
66.5	12,701		0.0000	1.0000	37.84	
67.5	10,772	236	0.0219	0.9781	37.84	
68.5	10,404	168	0.0162	0.9838	37.01	
69.5	9,721	134	0.0138	0.9862	36.41	
70.5	6,484	15	0.0023	0.9977	35.91	
71.5	5,440	70	0.0128	0.9872	35.83	
72.5	4,454	152	0.0342	0.9658	35.37	
73.5	3,666	145	0.0395	0.9605	34.16	
74.5	3,521	108	0.0307	0.9693	32.81	
75.5	3,151	4	0.0013	0.9987	31.80	
76.5	3,132		0.0000	1.0000	31.76	
77.5	2,475	29	0.0117	0.9883	31.76	
78.5	1,969		0.0000	1.0000	31.39	

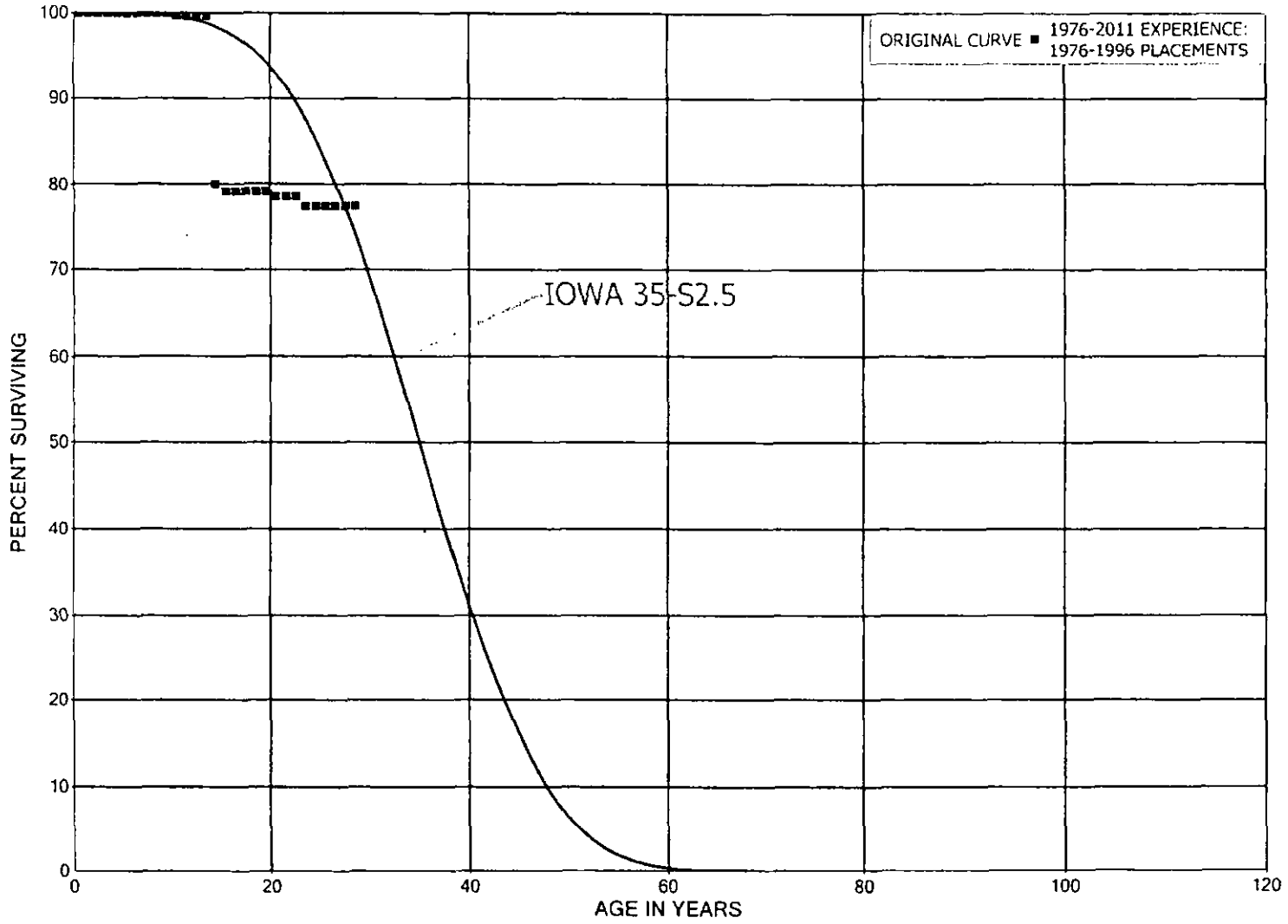
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2011			EXPERIENCE BAND 1977-2011		
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	1,358		0.0000	1.0000	31.39
80.5	1,169		0.0000	1.0000	31.39
81.5	964		0.0000	1.0000	31.39
82.5	1,170	69	0.0589	0.9411	31.39
83.5	968		0.0000	1.0000	29.54
84.5	986		0.0000	1.0000	29.54
85.5	986		0.0000	1.0000	29.54
86.5	986		0.0000	1.0000	29.54
87.5	986		0.0000	1.0000	29.54
88.5	986		0.0000	1.0000	29.54
89.5	986		0.0000	1.0000	29.54
90.5	986		0.0000	1.0000	29.54
91.5	900		0.0000	1.0000	29.54
92.5	900		0.0000	1.0000	29.54
93.5	900		0.0000	1.0000	29.54
94.5	900		0.0000	1.0000	29.54
95.5	900		0.0000	1.0000	29.54
96.5	900	18	0.0198	0.9802	29.54
97.5	795		0.0000	1.0000	28.95
98.5	795		0.0000	1.0000	28.95
99.5	757		0.0000	1.0000	28.95
100.5	757		0.0000	1.0000	28.95
101.5	757		0.0000	1.0000	28.95
102.5	757		0.0000	1.0000	28.95
103.5	757		0.0000	1.0000	28.95
104.5	757		0.0000	1.0000	28.95
105.5	757		0.0000	1.0000	28.95
106.5	757		0.0000	1.0000	28.95
107.5	757		0.0000	1.0000	28.95
108.5	757		0.0000	1.0000	28.95
109.5	757		0.0000	1.0000	28.95
110.5	757		0.0000	1.0000	28.95
111.5	757		0.0000	1.0000	28.95
112.5	757		0.0000	1.0000	28.95
113.5	757		0.0000	1.0000	28.95
114.5	757		0.0000	1.0000	28.95
115.5	757		0.0000	1.0000	28.95
116.5	757		0.0000	1.0000	28.95
117.5					28.95

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



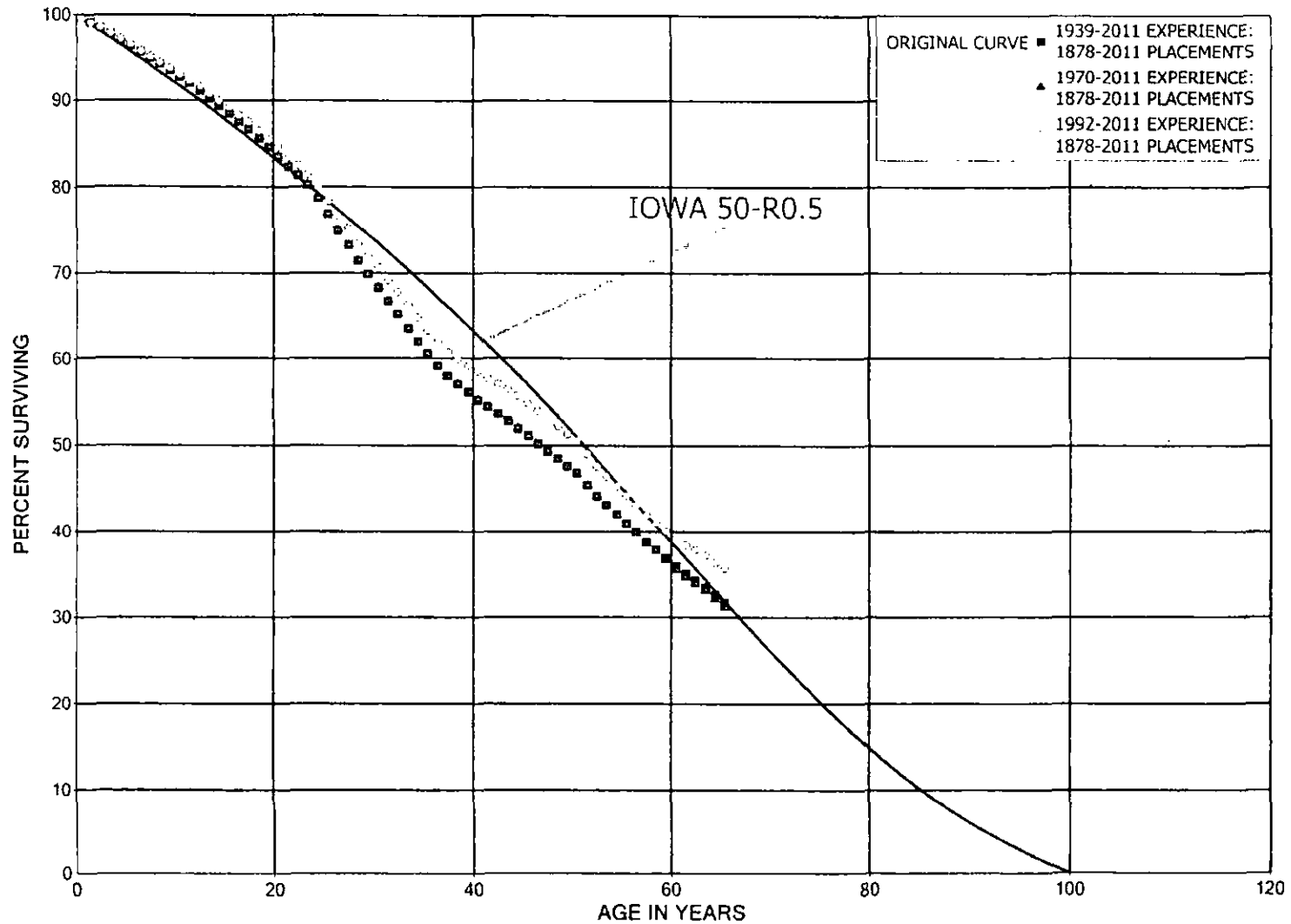
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996		EXPERIENCE BAND 1976-2011			
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	107,503		0.0000	1.0000	79.13
16.5	107,503		0.0000	1.0000	79.13
17.5	107,503		0.0000	1.0000	79.13
18.5	107,503		0.0000	1.0000	79.13
19.5	107,503	744	0.0069	0.9931	79.13
20.5	106,758		0.0000	1.0000	78.58
21.5	106,758		0.0000	1.0000	78.58
22.5	71,734	1,041	0.0145	0.9855	78.58
23.5	52,977		0.0000	1.0000	77.44
24.5	39,077		0.0000	1.0000	77.44
25.5	39,077		0.0000	1.0000	77.44
26.5	39,077		0.0000	1.0000	77.44
27.5	33,104		0.0000	1.0000	77.44
28.5	591		0.0000	1.0000	77.44
29.5	591		0.0000	1.0000	77.44
30.5	591		0.0000	1.0000	77.44
31.5	591		0.0000	1.0000	77.44
32.5	591		0.0000	1.0000	77.44
33.5	591		0.0000	1.0000	77.44
34.5	591		0.0000	1.0000	77.44
35.5					77.44

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 1878-2011			EXPERIENCE BAND 1939-2011		
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	331,832,974	1,104,100	0.0033	0.9967	100.00
0.5	306,910,638	2,012,099	0.0066	0.9934	99.67
1.5	288,272,576	1,521,856	0.0053	0.9947	99.01
2.5	271,846,932	1,942,571	0.0071	0.9929	98.49
3.5	253,807,230	1,761,873	0.0069	0.9931	97.79
4.5	238,245,760	1,691,377	0.0071	0.9929	97.11
5.5	226,473,524	1,689,667	0.0075	0.9925	96.42
6.5	214,454,086	1,555,261	0.0073	0.9927	95.70
7.5	203,617,816	1,519,675	0.0075	0.9925	95.01
8.5	195,489,806	1,598,280	0.0082	0.9918	94.30
9.5	187,083,322	1,645,070	0.0088	0.9912	93.53
10.5	177,669,721	1,495,792	0.0084	0.9916	92.70
11.5	167,916,298	1,518,586	0.0090	0.9910	91.92
12.5	158,276,356	1,584,656	0.0100	0.9900	91.09
13.5	148,887,613	1,432,396	0.0096	0.9904	90.18
14.5	140,080,039	1,379,207	0.0098	0.9902	89.31
15.5	131,763,282	1,372,814	0.0104	0.9896	88.43
16.5	122,942,805	1,207,483	0.0098	0.9902	87.51
17.5	113,986,259	1,366,242	0.0120	0.9880	86.65
18.5	106,109,723	1,287,140	0.0121	0.9879	85.61
19.5	98,579,307	1,232,731	0.0125	0.9875	84.57
20.5	91,804,978	1,219,674	0.0133	0.9867	83.52
21.5	84,624,631	1,044,369	0.0123	0.9877	82.41
22.5	77,901,590	1,104,257	0.0142	0.9858	81.39
23.5	70,869,104	1,371,600	0.0194	0.9806	80.24
24.5	64,522,845	1,511,590	0.0234	0.9766	78.68
25.5	58,677,952	1,407,706	0.0240	0.9760	76.84
26.5	53,361,932	1,244,317	0.0233	0.9767	75.00
27.5	48,563,979	1,198,442	0.0247	0.9753	73.25
28.5	44,297,746	1,023,544	0.0231	0.9769	71.44
29.5	39,947,914	865,477	0.0217	0.9783	69.79
30.5	35,181,830	781,238	0.0222	0.9778	68.28
31.5	30,489,533	686,563	0.0225	0.9775	66.76
32.5	27,085,645	691,037	0.0255	0.9745	65.26
33.5	24,354,868	574,425	0.0236	0.9764	63.59
34.5	20,793,884	505,466	0.0243	0.9757	62.09
35.5	19,004,316	431,125	0.0227	0.9773	60.58
36.5	17,902,218	368,920	0.0206	0.9794	59.21
37.5	17,313,171	293,196	0.0169	0.9831	57.99
38.5	16,472,820	271,468	0.0165	0.9835	57.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1939-2011			
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	15,483,761	263,572	0.0170	0.9830	56.07	
40.5	14,456,310	216,577	0.0150	0.9850	55.11	
41.5	13,447,383	196,316	0.0146	0.9854	54.29	
42.5	12,401,696	187,125	0.0151	0.9849	53.50	
43.5	11,101,728	173,119	0.0156	0.9844	52.69	
44.5	9,909,069	161,066	0.0163	0.9837	51.87	
45.5	8,718,479	145,006	0.0166	0.9834	51.02	
46.5	7,776,150	132,110	0.0170	0.9830	50.18	
47.5	6,868,001	111,514	0.0162	0.9838	49.32	
48.5	6,030,036	114,659	0.0190	0.9810	48.52	
49.5	5,278,927	89,769	0.0170	0.9830	47.60	
50.5	4,549,757	125,643	0.0276	0.9724	46.79	
51.5	3,893,118	109,538	0.0281	0.9719	45.50	
52.5	3,196,488	78,452	0.0245	0.9755	44.22	
53.5	2,739,943	67,150	0.0245	0.9755	43.13	
54.5	2,372,226	61,455	0.0259	0.9741	42.08	
55.5	1,999,072	52,250	0.0261	0.9739	40.99	
56.5	1,683,749	47,984	0.0285	0.9715	39.91	
57.5	1,459,363	36,697	0.0251	0.9749	38.78	
58.5	1,307,893	34,792	0.0266	0.9734	37.80	
59.5	1,151,633	29,454	0.0256	0.9744	36.80	
60.5	1,011,832	24,547	0.0243	0.9757	35.85	
61.5	897,432	21,022	0.0234	0.9766	34.98	
62.5	808,300	19,373	0.0240	0.9760	34.17	
63.5	742,453	18,550	0.0250	0.9750	33.35	
64.5	688,134	18,100	0.0263	0.9737	32.51	
65.5	651,471	17,957	0.0276	0.9724	31.66	
66.5	626,797	16,306	0.0260	0.9740	30.79	
67.5	603,796	16,039	0.0266	0.9734	29.98	
68.5	579,843	14,253	0.0246	0.9754	29.19	
69.5	546,974	15,623	0.0286	0.9714	28.47	
70.5	510,191	13,918	0.0273	0.9727	27.66	
71.5	478,034	13,176	0.0276	0.9724	26.90	
72.5	445,210	13,899	0.0312	0.9688	26.16	
73.5	419,553	12,268	0.0292	0.9708	25.34	
74.5	400,113	12,292	0.0307	0.9693	24.60	
75.5	382,194	12,551	0.0328	0.9672	23.85	
76.5	366,178	11,791	0.0322	0.9678	23.06	
77.5	350,506	13,026	0.0372	0.9628	22.32	
78.5	333,360	11,591	0.0348	0.9652	21.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1939-2011			
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	318,931	11,178	0.0350	0.9650	20.75	
80.5	303,525	10,733	0.0354	0.9646	20.02	
81.5	285,788	11,482	0.0402	0.9598	19.31	
82.5	263,872	9,421	0.0357	0.9643	18.53	
83.5	243,929	9,168	0.0376	0.9624	17.87	
84.5	224,721	9,394	0.0418	0.9582	17.20	
85.5	205,127	7,931	0.0387	0.9613	16.48	
86.5	186,670	8,088	0.0433	0.9567	15.84	
87.5	173,007	7,206	0.0416	0.9584	15.16	
88.5	160,066	5,509	0.0344	0.9656	14.53	
89.5	151,487	5,412	0.0357	0.9643	14.03	
90.5	144,757	5,883	0.0406	0.9594	13.53	
91.5	137,000	4,297	0.0314	0.9686	12.98	
92.5	130,772	3,974	0.0304	0.9696	12.57	
93.5	125,724	3,494	0.0278	0.9722	12.19	
94.5	120,902	3,610	0.0299	0.9701	11.85	
95.5	115,242	3,546	0.0308	0.9692	11.49	
96.5	108,650	3,240	0.0298	0.9702	11.14	
97.5	102,996	3,320	0.0322	0.9678	10.81	
98.5	97,255	2,737	0.0281	0.9719	10.46	
99.5	92,612	2,552	0.0276	0.9724	10.17	
100.5	87,960	2,852	0.0324	0.9676	9.89	
101.5	82,282	2,670	0.0324	0.9676	9.57	
102.5	77,130	4,321	0.0560	0.9440	9.25	
103.5	69,411	4,266	0.0615	0.9385	8.74	
104.5	62,316	3,764	0.0604	0.9396	8.20	
105.5	56,621	1,439	0.0254	0.9746	7.70	
106.5	53,100	1,361	0.0256	0.9744	7.51	
107.5	49,070	1,068	0.0218	0.9782	7.32	
108.5	46,034	594	0.0129	0.9871	7.16	
109.5	41,624	738	0.0177	0.9823	7.06	
110.5	39,725	358	0.0090	0.9910	6.94	
111.5	33,582	436	0.0130	0.9870	6.88	
112.5	31,404	1,008	0.0321	0.9679	6.79	
113.5	28,581	845	0.0296	0.9704	6.57	
114.5	27,291	1,079	0.0395	0.9605	6.38	
115.5	25,663	228	0.0089	0.9911	6.12	
116.5	25,067	587	0.0234	0.9766	6.07	
117.5	23,541	1,262	0.0536	0.9464	5.93	
118.5	21,797	756	0.0347	0.9653	5.61	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1939-2011			
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	20,100	391	0.0195	0.9805	5.41	
120.5	19,442	683	0.0351	0.9649	5.31	
121.5	14,820	1,682	0.1135	0.8865	5.12	
122.5	12,239	103	0.0084	0.9916	4.54	
123.5	11,299	242	0.0215	0.9785	4.50	
124.5	4,994		0.0000	1.0000	4.41	
125.5	4,013		0.0000	1.0000	4.41	
126.5	1,735		0.0000	1.0000	4.41	
127.5	1,511		0.0000	1.0000	4.41	
128.5	135		0.0000	1.0000	4.41	
129.5	135		0.0000	1.0000	4.41	
130.5	129		0.0000	1.0000	4.41	
131.5	14		0.0000	1.0000	4.41	
132.5	11		0.0000	1.0000	4.41	
133.5					4.41	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011		
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	313,351,063	1,093,188	0.0035	0.9965	100.00
0.5	289,319,097	1,780,936	0.0062	0.9938	99.65
1.5	271,986,518	1,411,101	0.0052	0.9948	99.04
2.5	256,570,878	1,834,770	0.0072	0.9928	98.52
3.5	239,790,730	1,653,504	0.0069	0.9931	97.82
4.5	225,387,242	1,588,453	0.0070	0.9930	97.14
5.5	214,932,208	1,606,445	0.0075	0.9925	96.46
6.5	204,159,796	1,476,309	0.0072	0.9928	95.74
7.5	194,353,309	1,440,607	0.0074	0.9926	95.05
8.5	187,203,310	1,515,157	0.0081	0.9919	94.34
9.5	179,641,455	1,570,279	0.0087	0.9913	93.58
10.5	171,296,556	1,413,142	0.0082	0.9918	92.76
11.5	162,374,899	1,444,147	0.0089	0.9911	92.00
12.5	153,471,093	1,521,678	0.0099	0.9901	91.18
13.5	144,857,887	1,382,199	0.0095	0.9905	90.27
14.5	136,721,211	1,335,210	0.0098	0.9902	89.41
15.5	128,904,734	1,331,816	0.0103	0.9897	88.54
16.5	120,479,354	1,171,198	0.0097	0.9903	87.62
17.5	111,912,914	1,336,875	0.0119	0.9881	86.77
18.5	104,341,482	1,260,441	0.0121	0.9879	85.74
19.5	97,117,836	1,211,279	0.0125	0.9875	84.70
20.5	90,546,289	1,200,149	0.0133	0.9867	83.64
21.5	83,503,756	1,027,603	0.0123	0.9877	82.53
22.5	76,899,450	1,088,128	0.0142	0.9858	81.52
23.5	69,933,856	1,354,843	0.0194	0.9806	80.37
24.5	63,606,880	1,497,145	0.0235	0.9765	78.81
25.5	57,781,716	1,392,476	0.0241	0.9759	76.95
26.5	52,478,614	1,229,943	0.0234	0.9766	75.10
27.5	47,723,293	1,184,711	0.0248	0.9752	73.34
28.5	43,512,768	1,007,178	0.0231	0.9769	71.52
29.5	39,220,362	854,215	0.0218	0.9782	69.86
30.5	34,494,621	770,233	0.0223	0.9777	68.34
31.5	29,827,593	674,158	0.0226	0.9774	66.82
32.5	26,444,351	681,284	0.0258	0.9742	65.31
33.5	23,721,537	563,413	0.0238	0.9762	63.62
34.5	20,160,886	493,935	0.0245	0.9755	62.11
35.5	18,377,744	419,470	0.0228	0.9772	60.59
36.5	17,250,852	356,278	0.0207	0.9793	59.21
37.5	16,595,988	277,636	0.0167	0.9833	57.98
38.5	15,756,838	258,330	0.0164	0.9836	57.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,798,019	251,842	0.0170	0.9830	56.08
40.5	13,814,492	203,532	0.0147	0.9853	55.13
41.5	12,838,324	185,465	0.0144	0.9856	54.31
42.5	11,854,029	177,992	0.0150	0.9850	53.53
43.5	10,601,593	165,652	0.0156	0.9844	52.72
44.5	9,435,362	153,122	0.0162	0.9838	51.90
45.5	8,269,666	137,273	0.0166	0.9834	51.06
46.5	7,346,651	124,713	0.0170	0.9830	50.21
47.5	6,453,658	104,465	0.0162	0.9838	49.36
48.5	5,597,477	107,902	0.0193	0.9807	48.56
49.5	4,852,542	81,784	0.0169	0.9831	47.62
50.5	4,129,554	118,219	0.0286	0.9714	46.82
51.5	3,450,109	101,870	0.0295	0.9705	45.48
52.5	2,753,641	70,197	0.0255	0.9745	44.14
53.5	2,288,798	58,265	0.0255	0.9745	43.01
54.5	1,936,349	50,793	0.0262	0.9738	41.92
55.5	1,572,005	40,648	0.0259	0.9741	40.82
56.5	1,277,478	38,695	0.0303	0.9697	39.76
57.5	1,069,981	27,544	0.0257	0.9743	38.56
58.5	934,109	26,845	0.0287	0.9713	37.57
59.5	795,405	22,641	0.0285	0.9715	36.49
60.5	672,103	17,003	0.0253	0.9747	35.45
61.5	579,072	13,490	0.0233	0.9767	34.55
62.5	509,258	12,701	0.0249	0.9751	33.75
63.5	457,411	12,547	0.0274	0.9726	32.90
64.5	418,389	11,835	0.0283	0.9717	32.00
65.5	400,975	12,002	0.0299	0.9701	31.10
66.5	391,471	10,966	0.0280	0.9720	30.17
67.5	394,097	11,358	0.0288	0.9712	29.32
68.5	396,859	9,508	0.0240	0.9760	28.48
69.5	390,135	11,521	0.0295	0.9705	27.79
70.5	366,810	9,974	0.0272	0.9728	26.97
71.5	347,217	9,736	0.0280	0.9720	26.24
72.5	322,745	10,640	0.0330	0.9670	25.50
73.5	303,657	9,601	0.0316	0.9684	24.66
74.5	289,171	9,386	0.0325	0.9675	23.88
75.5	279,932	9,910	0.0354	0.9646	23.11
76.5	268,550	9,066	0.0338	0.9662	22.29
77.5	260,522	9,562	0.0367	0.9633	21.54
78.5	248,734	9,335	0.0375	0.9625	20.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011			
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	253,597	9,887	0.0390	0.9610	19.97	
80.5	243,679	9,505	0.0390	0.9610	19.19	
81.5	231,786	10,174	0.0439	0.9561	18.44	
82.5	231,935	8,208	0.0354	0.9646	17.63	
83.5	220,088	8,257	0.0375	0.9625	17.01	
84.5	214,926	8,783	0.0409	0.9591	16.37	
85.5	197,707	7,697	0.0389	0.9611	15.70	
86.5	185,926	8,085	0.0435	0.9565	15.09	
87.5	172,266	7,206	0.0418	0.9582	14.43	
88.5	159,337	5,505	0.0345	0.9655	13.83	
89.5	151,428	5,412	0.0357	0.9643	13.35	
90.5	144,705	5,879	0.0406	0.9594	12.87	
91.5	137,000	4,297	0.0314	0.9686	12.35	
92.5	130,772	3,974	0.0304	0.9696	11.96	
93.5	125,724	3,494	0.0278	0.9722	11.60	
94.5	120,902	3,610	0.0299	0.9701	11.28	
95.5	115,242	3,546	0.0308	0.9692	10.94	
96.5	108,650	3,240	0.0298	0.9702	10.60	
97.5	102,996	3,320	0.0322	0.9678	10.29	
98.5	97,255	2,737	0.0281	0.9719	9.96	
99.5	92,612	2,552	0.0276	0.9724	9.68	
100.5	87,960	2,852	0.0324	0.9676	9.41	
101.5	82,282	2,670	0.0324	0.9676	9.10	
102.5	77,130	4,321	0.0560	0.9440	8.81	
103.5	69,411	4,266	0.0615	0.9385	8.32	
104.5	62,316	3,764	0.0604	0.9396	7.80	
105.5	56,621	1,439	0.0254	0.9746	7.33	
106.5	53,100	1,361	0.0256	0.9744	7.15	
107.5	49,070	1,068	0.0218	0.9782	6.96	
108.5	46,034	594	0.0129	0.9871	6.81	
109.5	41,624	738	0.0177	0.9823	6.72	
110.5	39,725	358	0.0090	0.9910	6.61	
111.5	33,582	436	0.0130	0.9870	6.55	
112.5	31,404	1,008	0.0321	0.9679	6.46	
113.5	28,581	845	0.0296	0.9704	6.25	
114.5	27,291	1,079	0.0395	0.9605	6.07	
115.5	25,663	228	0.0089	0.9911	5.83	
116.5	25,067	587	0.0234	0.9766	5.78	
117.5	23,541	1,262	0.0536	0.9464	5.64	
118.5	21,797	756	0.0347	0.9653	5.34	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1970-2011			
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	20,100	391	0.0195	0.9805	5.15	
120.5	19,442	683	0.0351	0.9649	5.05	
121.5	14,820	1,682	0.1135	0.8865	4.88	
122.5	12,239	103	0.0084	0.9916	4.32	
123.5	11,299	242	0.0215	0.9785	4.29	
124.5	4,994		0.0000	1.0000	4.19	
125.5	4,013		0.0000	1.0000	4.19	
126.5	1,735		0.0000	1.0000	4.19	
127.5	1,511		0.0000	1.0000	4.19	
128.5	135		0.0000	1.0000	4.19	
129.5	135		0.0000	1.0000	4.19	
130.5	129		0.0000	1.0000	4.19	
131.5	14		0.0000	1.0000	4.19	
132.5	11		0.0000	1.0000	4.19	
133.5					4.19	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1992-2011		
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	221,944,482	1,086,755	0.0049	0.9951	100.00
0.5	202,816,064	927,584	0.0046	0.9954	99.51
1.5	191,634,596	894,992	0.0047	0.9953	99.06
2.5	181,916,646	1,270,630	0.0070	0.9930	98.59
3.5	171,134,439	1,144,296	0.0067	0.9933	97.90
4.5	161,674,390	1,111,389	0.0069	0.9931	97.25
5.5	155,404,294	1,130,691	0.0073	0.9927	96.58
6.5	148,503,157	1,012,740	0.0068	0.9932	95.88
7.5	142,571,085	1,001,739	0.0070	0.9930	95.22
8.5	138,634,072	1,077,098	0.0078	0.9922	94.56
9.5	134,679,177	1,133,498	0.0084	0.9916	93.82
10.5	130,532,527	1,016,821	0.0078	0.9922	93.03
11.5	126,195,496	1,016,467	0.0081	0.9919	92.31
12.5	120,513,092	1,112,846	0.0092	0.9908	91.56
13.5	114,091,340	1,002,905	0.0088	0.9912	90.72
14.5	109,342,517	946,748	0.0087	0.9913	89.92
15.5	103,124,353	961,334	0.0093	0.9907	89.14
16.5	95,936,099	847,136	0.0088	0.9912	88.31
17.5	88,422,483	998,025	0.0113	0.9887	87.53
18.5	81,947,792	933,689	0.0114	0.9886	86.54
19.5	76,217,975	870,624	0.0114	0.9886	85.56
20.5	71,301,191	890,102	0.0125	0.9875	84.58
21.5	65,736,663	744,110	0.0113	0.9887	83.52
22.5	60,598,659	813,918	0.0134	0.9866	82.58
23.5	55,223,901	934,807	0.0169	0.9831	81.47
24.5	50,553,870	1,040,973	0.0206	0.9794	80.09
25.5	46,392,987	992,217	0.0214	0.9786	78.44
26.5	42,457,103	856,656	0.0202	0.9798	76.76
27.5	39,044,782	919,676	0.0236	0.9764	75.21
28.5	35,973,863	730,546	0.0203	0.9797	73.44
29.5	32,702,506	604,202	0.0185	0.9815	71.95
30.5	28,952,711	586,597	0.0203	0.9797	70.62
31.5	25,189,313	491,443	0.0195	0.9805	69.19
32.5	22,745,616	491,029	0.0216	0.9784	67.84
33.5	20,753,555	463,544	0.0223	0.9777	66.38
34.5	17,685,457	411,959	0.0233	0.9767	64.89
35.5	16,403,624	354,601	0.0216	0.9784	63.38
36.5	15,685,015	299,254	0.0191	0.9809	62.01
37.5	15,326,223	228,815	0.0149	0.9851	60.83
38.5	14,649,943	178,239	0.0122	0.9878	59.92

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1992-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,881,195	173,728	0.0125	0.9875	59.19
40.5	13,059,313	154,785	0.0119	0.9881	58.45
41.5	12,201,548	146,550	0.0120	0.9880	57.76
42.5	11,283,617	130,667	0.0116	0.9884	57.06
43.5	10,096,437	143,118	0.0142	0.9858	56.40
44.5	8,969,619	139,356	0.0155	0.9845	55.60
45.5	7,821,500	123,146	0.0157	0.9843	54.74
46.5	6,903,849	110,936	0.0161	0.9839	53.88
47.5	6,023,015	89,576	0.0149	0.9851	53.01
48.5	5,185,835	93,464	0.0180	0.9820	52.22
49.5	4,469,878	67,716	0.0151	0.9849	51.28
50.5	3,780,661	106,491	0.0282	0.9718	50.51
51.5	3,134,041	91,659	0.0292	0.9708	49.08
52.5	2,466,586	59,263	0.0240	0.9760	47.65
53.5	2,020,282	48,952	0.0242	0.9758	46.50
54.5	1,677,086	41,864	0.0250	0.9750	45.38
55.5	1,318,841	31,222	0.0237	0.9763	44.24
56.5	1,029,294	30,013	0.0292	0.9708	43.20
57.5	828,610	17,863	0.0216	0.9784	41.94
58.5	701,086	15,596	0.0222	0.9778	41.03
59.5	567,779	12,941	0.0228	0.9772	40.12
60.5	450,751	8,822	0.0196	0.9804	39.21
61.5	363,037	5,767	0.0159	0.9841	38.44
62.5	306,221	5,580	0.0182	0.9818	37.83
63.5	271,563	6,011	0.0221	0.9779	37.14
64.5	244,088	4,867	0.0199	0.9801	36.32
65.5	236,209	5,677	0.0240	0.9760	35.59
66.5	237,713	5,331	0.0224	0.9776	34.74
67.5	233,862	5,722	0.0245	0.9755	33.96
68.5	228,596	3,289	0.0144	0.9856	33.13
69.5	211,462	3,774	0.0178	0.9822	32.65
70.5	189,741	2,406	0.0127	0.9873	32.07
71.5	172,258	2,277	0.0132	0.9868	31.66
72.5	153,993	2,294	0.0149	0.9851	31.24
73.5	141,542	1,866	0.0132	0.9868	30.78
74.5	134,382	2,077	0.0155	0.9845	30.37
75.5	129,824	2,371	0.0183	0.9817	29.90
76.5	128,367	2,887	0.0225	0.9775	29.36
77.5	125,520	2,696	0.0215	0.9785	28.70
78.5	122,344	3,190	0.0261	0.9739	28.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1992-2011			
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	119,649	2,887	0.0241	0.9759	27.35	
80.5	115,759	3,331	0.0288	0.9712	26.69	
81.5	109,797	3,250	0.0296	0.9704	25.92	
82.5	100,211	2,894	0.0289	0.9711	25.15	
83.5	92,256	2,621	0.0284	0.9716	24.43	
84.5	84,138	2,489	0.0296	0.9704	23.73	
85.5	74,499	1,630	0.0219	0.9781	23.03	
86.5	65,608	1,442	0.0220	0.9780	22.53	
87.5	62,919	1,586	0.0252	0.9748	22.03	
88.5	58,793	1,402	0.0238	0.9762	21.48	
89.5	60,246	1,298	0.0216	0.9784	20.96	
90.5	64,058	1,348	0.0210	0.9790	20.51	
91.5	67,804	1,553	0.0229	0.9771	20.08	
92.5	66,877	1,266	0.0189	0.9811	19.62	
93.5	67,209	1,342	0.0200	0.9800	19.25	
94.5	66,200	1,122	0.0169	0.9831	18.86	
95.5	64,201	1,292	0.0201	0.9799	18.54	
96.5	60,946	1,290	0.0212	0.9788	18.17	
97.5	58,893	1,420	0.0241	0.9759	17.79	
98.5	55,597	1,051	0.0189	0.9811	17.36	
99.5	54,348	701	0.0129	0.9871	17.03	
100.5	52,228	830	0.0159	0.9841	16.81	
101.5	54,792	1,326	0.0242	0.9758	16.54	
102.5	52,265	2,660	0.0509	0.9491	16.14	
103.5	47,900	2,713	0.0566	0.9434	15.32	
104.5	50,642	3,012	0.0595	0.9405	14.45	
105.5	47,289	1,069	0.0226	0.9774	13.59	
106.5	49,871	1,110	0.0223	0.9777	13.29	
107.5	46,370	857	0.0185	0.9815	12.99	
108.5	45,792	575	0.0126	0.9874	12.75	
109.5	41,400	727	0.0176	0.9824	12.59	
110.5	39,519	358	0.0091	0.9909	12.37	
111.5	33,557	436	0.0130	0.9870	12.26	
112.5	31,383	1,004	0.0320	0.9680	12.10	
113.5	28,581	845	0.0296	0.9704	11.71	
114.5	27,291	1,079	0.0395	0.9605	11.36	
115.5	25,663	228	0.0089	0.9911	10.92	
116.5	25,067	587	0.0234	0.9766	10.82	
117.5	23,541	1,262	0.0536	0.9464	10.57	
118.5	21,797	756	0.0347	0.9653	10.00	

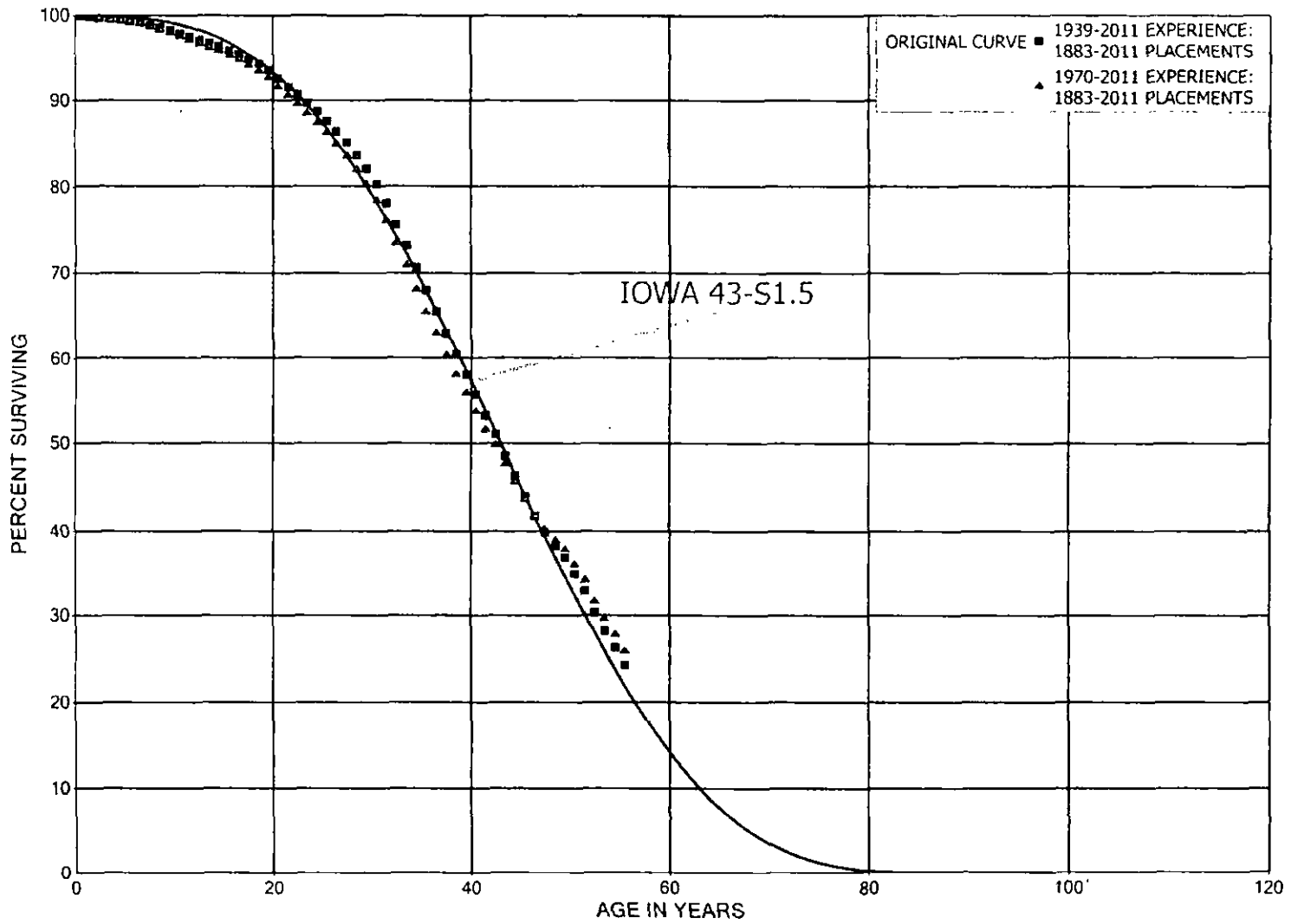
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.3 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2011			EXPERIENCE BAND 1992-2011			
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	20,100	391	0.0195	0.9805	9.65	
120.5	19,442	683	0.0351	0.9649	9.46	
121.5	14,820	1,682	0.1135	0.8865	9.13	
122.5	12,239	103	0.0084	0.9916	8.09	
123.5	11,299	242	0.0215	0.9785	8.03	
124.5	4,994		0.0000	1.0000	7.85	
125.5	4,013		0.0000	1.0000	7.85	
126.5	1,735		0.0000	1.0000	7.85	
127.5	1,511		0.0000	1.0000	7.85	
128.5	135		0.0000	1.0000	7.85	
129.5	135		0.0000	1.0000	7.85	
130.5	129		0.0000	1.0000	7.85	
131.5	14		0.0000	1.0000	7.85	
132.5	11		0.0000	1.0000	7.85	
133.5					7.85	

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 1883-2011			EXPERIENCE BAND 1939-2011		
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	53,759,081	7,175	0.0001	0.9999	100.00
0.5	42,979,471	65,499	0.0015	0.9985	99.99
1.5	40,588,456	60,641	0.0015	0.9985	99.83
2.5	38,560,465	25,813	0.0007	0.9993	99.69
3.5	36,951,268	45,497	0.0012	0.9988	99.62
4.5	35,773,989	65,913	0.0018	0.9982	99.50
5.5	35,175,665	65,144	0.0019	0.9981	99.31
6.5	34,412,590	102,583	0.0030	0.9970	99.13
7.5	32,960,614	80,769	0.0025	0.9975	98.83
8.5	31,997,251	112,041	0.0035	0.9965	98.59
9.5	30,790,381	115,195	0.0037	0.9963	98.25
10.5	29,950,941	119,237	0.0040	0.9960	97.88
11.5	29,533,599	119,309	0.0040	0.9960	97.49
12.5	28,289,041	98,338	0.0035	0.9965	97.09
13.5	27,171,571	106,320	0.0039	0.9961	96.76
14.5	26,327,938	134,943	0.0051	0.9949	96.38
15.5	24,507,926	123,045	0.0050	0.9950	95.88
16.5	24,464,144	134,557	0.0055	0.9945	95.40
17.5	23,989,570	156,182	0.0065	0.9935	94.88
18.5	22,932,436	193,214	0.0084	0.9916	94.26
19.5	21,904,108	229,473	0.0105	0.9895	93.47
20.5	21,136,340	212,991	0.0101	0.9899	92.49
21.5	20,388,692	211,133	0.0104	0.9896	91.56
22.5	19,311,607	206,683	0.0107	0.9893	90.61
23.5	18,392,434	213,610	0.0116	0.9884	89.64
24.5	17,518,537	212,963	0.0122	0.9878	88.60
25.5	16,652,340	228,810	0.0137	0.9863	87.52
26.5	15,836,889	228,932	0.0145	0.9855	86.32
27.5	15,114,649	264,228	0.0175	0.9825	85.07
28.5	14,522,695	268,703	0.0185	0.9815	83.58
29.5	13,781,317	302,018	0.0219	0.9781	82.04
30.5	12,761,992	345,900	0.0271	0.9729	80.24
31.5	11,763,374	366,258	0.0311	0.9689	78.06
32.5	11,091,055	354,258	0.0319	0.9681	75.63
33.5	10,530,570	375,224	0.0356	0.9644	73.22
34.5	9,966,391	369,930	0.0371	0.9629	70.61
35.5	9,492,451	347,905	0.0367	0.9633	67.99
36.5	8,912,063	345,759	0.0388	0.9612	65.50
37.5	8,382,243	328,075	0.0391	0.9609	62.95
38.5	7,913,267	320,436	0.0405	0.9595	60.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011			
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	7,334,179	311,784	0.0425	0.9575	58.04	
40.5	6,703,420	294,477	0.0439	0.9561	55.57	
41.5	6,184,239	252,711	0.0409	0.9591	53.13	
42.5	5,663,199	268,975	0.0475	0.9525	50.96	
43.5	5,167,294	245,179	0.0474	0.9526	48.54	
44.5	4,593,866	222,249	0.0484	0.9516	46.24	
45.5	4,007,198	203,955	0.0509	0.9491	44.00	
46.5	3,482,650	156,284	0.0449	0.9551	41.76	
47.5	3,094,815	128,827	0.0416	0.9584	39.89	
48.5	2,799,424	104,723	0.0374	0.9626	38.23	
49.5	2,458,133	129,448	0.0527	0.9473	36.80	
50.5	2,068,417	121,249	0.0586	0.9414	34.86	
51.5	1,670,702	130,517	0.0781	0.9219	32.82	
52.5	1,343,472	92,138	0.0686	0.9314	30.25	
53.5	1,066,343	72,385	0.0679	0.9321	28.18	
54.5	782,488	60,354	0.0771	0.9229	26.26	
55.5	666,343	47,019	0.0706	0.9294	24.24	
56.5	550,887	39,403	0.0715	0.9285	22.53	
57.5	458,746	36,773	0.0802	0.9198	20.92	
58.5	402,521	32,332	0.0803	0.9197	19.24	
59.5	336,386	29,399	0.0874	0.9126	17.69	
60.5	251,715	29,058	0.1154	0.8846	16.15	
61.5	193,717	23,183	0.1197	0.8803	14.28	
62.5	153,147	20,896	0.1364	0.8636	12.57	
63.5	116,263	18,574	0.1598	0.8402	10.86	
64.5	95,487	10,503	0.1100	0.8900	9.12	
65.5	80,900	10,310	0.1274	0.8726	8.12	
66.5	69,921	6,579	0.0941	0.9059	7.09	
67.5	63,228	5,521	0.0873	0.9127	6.42	
68.5	55,526	3,566	0.0642	0.9358	5.86	
69.5	48,837	4,736	0.0970	0.9030	5.48	
70.5	40,204	1,287	0.0320	0.9680	4.95	
71.5	38,916	244	0.0063	0.9937	4.79	
72.5	38,268	411	0.0107	0.9893	4.76	
73.5	37,635	312	0.0083	0.9917	4.71	
74.5	37,250	895	0.0240	0.9760	4.67	
75.5	35,908		0.0000	1.0000	4.56	
76.5	35,883	194	0.0054	0.9946	4.56	
77.5	35,566	870	0.0245	0.9755	4.53	
78.5	34,696	203	0.0059	0.9941	4.42	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011			
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	34,492	108	0.0031	0.9969	4.40	
80.5	34,361	452	0.0132	0.9868	4.38	
81.5	33,541	783	0.0234	0.9766	4.33	
82.5	28,005	381	0.0136	0.9864	4.23	
83.5	22,090	269	0.0122	0.9878	4.17	
84.5	17,395		0.0000	1.0000	4.12	
85.5	13,872	92	0.0066	0.9934	4.12	
86.5	10,788	385	0.0357	0.9643	4.09	
87.5	8,550	400	0.0468	0.9532	3.94	
88.5	5,496	198	0.0361	0.9639	3.76	
89.5	3,700	117	0.0315	0.9685	3.62	
90.5	2,954	117	0.0395	0.9605	3.51	
91.5	1,617		0.0000	1.0000	3.37	
92.5	1,129		0.0000	1.0000	3.37	
93.5	408		0.0000	1.0000	3.37	
94.5	229		0.0000	1.0000	3.37	
95.5	169		0.0000	1.0000	3.37	
96.5	147		0.0000	1.0000	3.37	
97.5	130	72	0.5499	0.4501	3.37	
98.5	8		0.0000	1.0000	1.52	
99.5	8		0.0000	1.0000	1.52	
100.5	8	8	1.0000		1.52	
101.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1970-2011			
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	43,884,687	2,339	0.0001	0.9999	100.00	
0.5	33,914,404	63,046	0.0019	0.9981	99.99	
1.5	32,076,172	59,588	0.0019	0.9981	99.81	
2.5	30,663,659	24,256	0.0008	0.9992	99.62	
3.5	29,636,593	44,409	0.0015	0.9985	99.54	
4.5	28,965,842	63,672	0.0022	0.9978	99.40	
5.5	28,859,973	64,142	0.0022	0.9978	99.18	
6.5	28,643,970	101,757	0.0036	0.9964	98.96	
7.5	27,642,313	79,116	0.0029	0.9971	98.60	
8.5	27,058,357	110,984	0.0041	0.9959	98.32	
9.5	26,177,259	113,286	0.0043	0.9957	97.92	
10.5	25,625,515	118,333	0.0046	0.9954	97.50	
11.5	25,518,735	118,167	0.0046	0.9954	97.05	
12.5	24,567,623	96,956	0.0039	0.9961	96.60	
13.5	23,698,664	105,452	0.0044	0.9956	96.21	
14.5	23,165,268	133,424	0.0058	0.9942	95.79	
15.5	21,721,487	121,819	0.0056	0.9944	95.24	
16.5	21,761,423	133,515	0.0061	0.9939	94.70	
17.5	21,463,863	154,303	0.0072	0.9928	94.12	
18.5	20,585,648	192,048	0.0093	0.9907	93.44	
19.5	19,786,800	227,483	0.0115	0.9885	92.57	
20.5	19,201,019	211,287	0.0110	0.9890	91.51	
21.5	18,560,448	209,044	0.0113	0.9887	90.50	
22.5	17,533,604	203,991	0.0116	0.9884	89.48	
23.5	16,627,155	210,074	0.0126	0.9874	88.44	
24.5	15,743,926	208,185	0.0132	0.9868	87.32	
25.5	14,873,819	222,194	0.0149	0.9851	86.17	
26.5	14,065,010	221,503	0.0157	0.9843	84.88	
27.5	13,380,674	254,911	0.0191	0.9809	83.54	
28.5	12,844,985	258,386	0.0201	0.9799	81.95	
29.5	12,146,965	290,917	0.0239	0.9761	80.30	
30.5	11,188,461	334,181	0.0299	0.9701	78.38	
31.5	10,230,294	352,093	0.0344	0.9656	76.04	
32.5	9,618,042	340,246	0.0354	0.9646	73.42	
33.5	9,059,451	353,484	0.0390	0.9610	70.83	
34.5	8,503,337	337,916	0.0397	0.9603	68.06	
35.5	8,042,146	302,627	0.0376	0.9624	65.36	
36.5	7,483,249	292,300	0.0391	0.9609	62.90	
37.5	6,994,789	270,000	0.0386	0.9614	60.44	
38.5	6,586,043	254,576	0.0387	0.9613	58.11	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1970-2011		
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	6,077,127	241,028	0.0397	0.9603	55.86
40.5	5,584,110	220,419	0.0395	0.9605	53.65
41.5	5,162,230	180,911	0.0350	0.9650	51.53
42.5	4,750,170	202,766	0.0427	0.9573	49.72
43.5	4,348,330	183,838	0.0423	0.9577	47.60
44.5	3,846,225	162,228	0.0422	0.9578	45.59
45.5	3,338,957	149,495	0.0448	0.9552	43.66
46.5	2,896,587	107,962	0.0373	0.9627	41.71
47.5	2,592,851	85,973	0.0332	0.9668	40.16
48.5	2,363,896	67,782	0.0287	0.9713	38.82
49.5	2,111,314	99,965	0.0473	0.9527	37.71
50.5	1,780,822	93,950	0.0528	0.9472	35.93
51.5	1,436,031	108,086	0.0753	0.9247	34.03
52.5	1,141,703	69,966	0.0613	0.9387	31.47
53.5	890,852	53,438	0.0600	0.9400	29.54
54.5	628,128	43,752	0.0697	0.9303	27.77
55.5	529,402	28,228	0.0533	0.9467	25.83
56.5	433,259	23,655	0.0546	0.9454	24.46
57.5	355,422	20,485	0.0576	0.9424	23.12
58.5	315,079	16,720	0.0531	0.9469	21.79
59.5	262,917	17,222	0.0655	0.9345	20.63
60.5	190,441	15,564	0.0817	0.9183	19.28
61.5	145,830	10,535	0.0722	0.9278	17.71
62.5	117,847	12,728	0.1080	0.8920	16.43
63.5	89,140	8,138	0.0913	0.9087	14.65
64.5	78,787	5,090	0.0646	0.9354	13.31
65.5	69,610	3,552	0.0510	0.9490	12.45
66.5	65,380	3,950	0.0604	0.9396	11.82
67.5	61,327	4,627	0.0754	0.9246	11.10
68.5	54,519	3,231	0.0593	0.9407	10.27
69.5	48,116	4,096	0.0851	0.9149	9.66
70.5	40,183	1,278	0.0318	0.9682	8.84
71.5	38,905	244	0.0063	0.9937	8.56
72.5	38,256	411	0.0107	0.9893	8.50
73.5	37,627	312	0.0083	0.9917	8.41
74.5	37,242	895	0.0240	0.9760	8.34
75.5	35,901		0.0000	1.0000	8.14
76.5	35,875	194	0.0054	0.9946	8.14
77.5	35,558	870	0.0245	0.9755	8.10
78.5	34,688	203	0.0059	0.9941	7.90

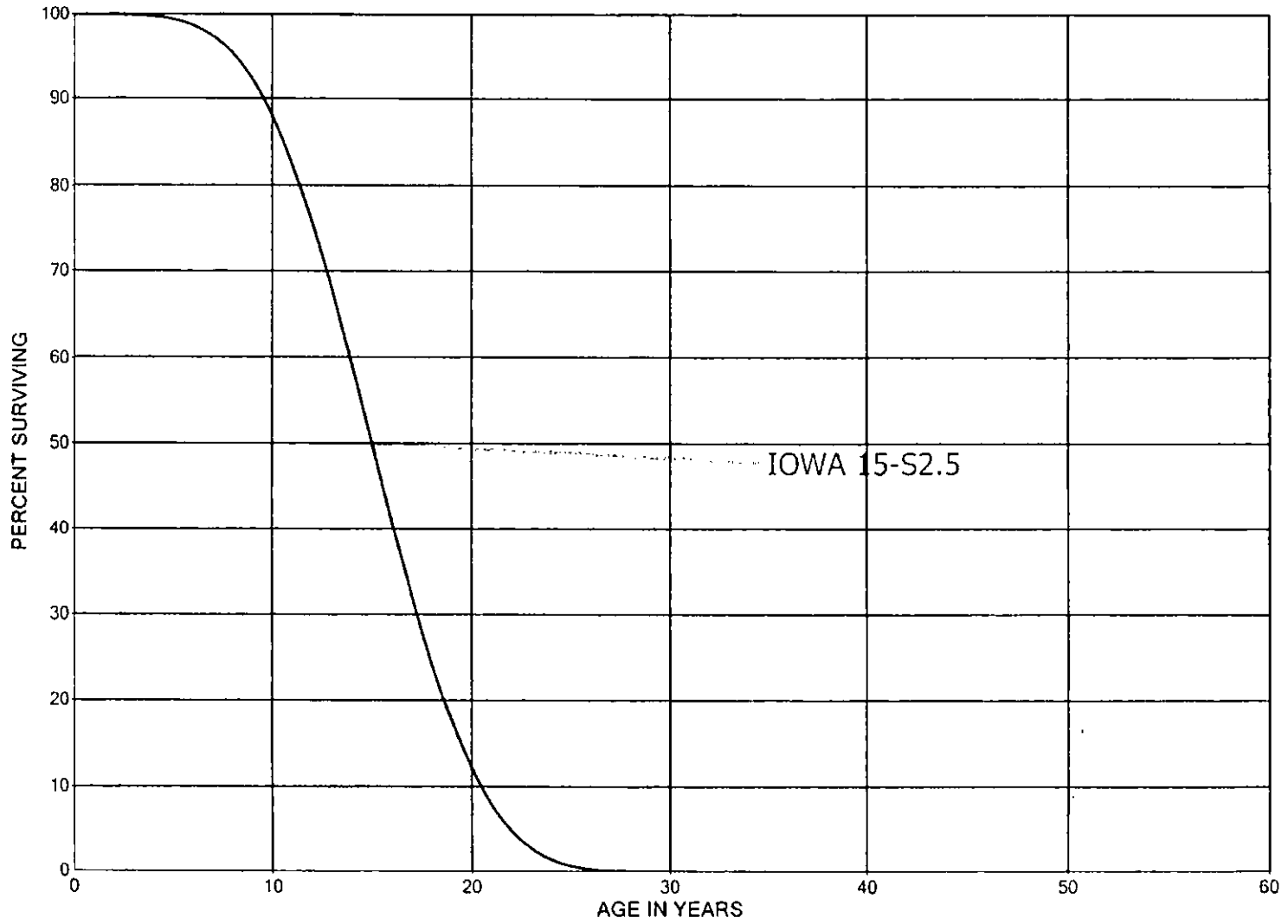
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

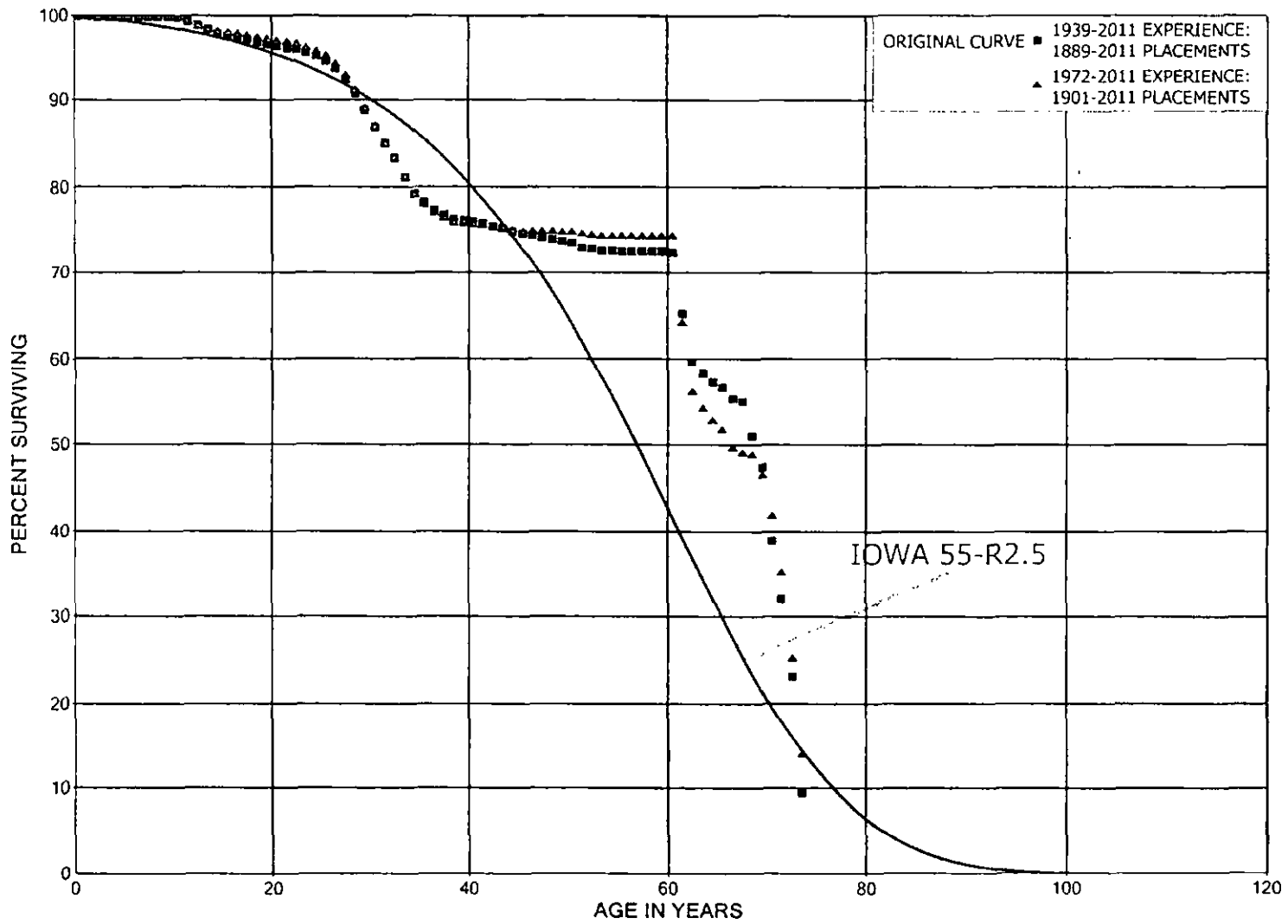
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1970-2011			
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	34,484	108	0.0031	0.9969	7.85	
80.5	34,353	452	0.0132	0.9868	7.83	
81.5	33,533	783	0.0234	0.9766	7.72	
82.5	27,997	381	0.0136	0.9864	7.54	
83.5	22,083	269	0.0122	0.9878	7.44	
84.5	17,388		0.0000	1.0000	7.35	
85.5	13,865	92	0.0066	0.9934	7.35	
86.5	10,788	385	0.0357	0.9643	7.30	
87.5	8,550	400	0.0468	0.9532	7.04	
88.5	5,496	198	0.0361	0.9639	6.71	
89.5	3,700	117	0.0315	0.9685	6.47	
90.5	2,954	117	0.0395	0.9605	6.27	
91.5	1,617		0.0000	1.0000	6.02	
92.5	1,129		0.0000	1.0000	6.02	
93.5	408		0.0000	1.0000	6.02	
94.5	229		0.0000	1.0000	6.02	
95.5	169		0.0000	1.0000	6.02	
96.5	147		0.0000	1.0000	6.02	
97.5	130	72	0.5499	0.4501	6.02	
98.5	8		0.0000	1.0000	2.71	
99.5	8		0.0000	1.0000	2.71	
100.5	8	8	1.0000		2.71	
101.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381.1 METERS - AMR
SMOOTH SURVIVOR CURVE



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 1889-2011			EXPERIENCE BAND 1939-2011		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,313,940	166	0.0000	1.0000	100.00
0.5	29,816,955	10,691	0.0004	0.9996	100.00
1.5	28,399,024	23,903	0.0008	0.9992	99.96
2.5	26,560,723	3,935	0.0001	0.9999	99.88
3.5	25,176,716	3,137	0.0001	0.9999	99.86
4.5	22,253,464	1,909	0.0001	0.9999	99.85
5.5	22,059,498	2,366	0.0001	0.9999	99.84
6.5	21,303,366	796	0.0000	1.0000	99.83
7.5	20,251,102	3,795	0.0002	0.9998	99.83
8.5	19,178,141	3,097	0.0002	0.9998	99.81
9.5	18,169,288	5,902	0.0003	0.9997	99.79
10.5	17,149,273	81,585	0.0048	0.9952	99.76
11.5	15,949,566	77,847	0.0049	0.9951	99.29
12.5	15,380,950	66,304	0.0043	0.9957	98.80
13.5	14,724,139	89,239	0.0061	0.9939	98.38
14.5	13,937,182	28,659	0.0021	0.9979	97.78
15.5	13,178,421	19,970	0.0015	0.9985	97.58
16.5	12,512,427	28,862	0.0023	0.9977	97.43
17.5	11,744,267	50,027	0.0043	0.9957	97.21
18.5	11,060,616	19,916	0.0018	0.9982	96.79
19.5	10,279,384	21,166	0.0021	0.9979	96.62
20.5	9,556,062	19,575	0.0020	0.9980	96.42
21.5	8,753,347	15,585	0.0018	0.9982	96.22
22.5	7,963,979	34,108	0.0043	0.9957	96.05
23.5	7,244,081	33,378	0.0046	0.9954	95.64
24.5	6,599,177	38,827	0.0059	0.9941	95.20
25.5	6,018,382	61,134	0.0102	0.9898	94.64
26.5	5,472,737	77,791	0.0142	0.9858	93.68
27.5	4,931,589	89,293	0.0181	0.9819	92.35
28.5	4,452,337	94,869	0.0213	0.9787	90.67
29.5	4,029,342	90,433	0.0224	0.9776	88.74
30.5	3,492,578	72,291	0.0207	0.9793	86.75
31.5	3,036,567	60,177	0.0198	0.9802	84.95
32.5	2,801,135	71,191	0.0254	0.9746	83.27
33.5	2,673,674	60,715	0.0227	0.9773	81.15
34.5	2,553,981	32,877	0.0129	0.9871	79.31
35.5	2,469,689	29,373	0.0119	0.9881	78.29
36.5	2,422,042	16,430	0.0068	0.9932	77.36
37.5	2,398,267	16,981	0.0071	0.9929	76.83
38.5	2,317,871	3,005	0.0013	0.9987	76.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2011			EXPERIENCE BAND 1939-2011		
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	2,238,240	4,798	0.0021	0.9979	76.19
40.5	2,108,575	5,550	0.0026	0.9974	76.03
41.5	1,956,814	7,494	0.0038	0.9962	75.83
42.5	1,788,852	7,024	0.0039	0.9961	75.54
43.5	1,611,854	8,965	0.0056	0.9944	75.24
44.5	1,472,157	3,879	0.0026	0.9974	74.82
45.5	1,325,505	4,320	0.0033	0.9967	74.63
46.5	1,199,060	3,652	0.0030	0.9970	74.38
47.5	1,077,665	2,716	0.0025	0.9975	74.16
48.5	1,009,314	3,151	0.0031	0.9969	73.97
49.5	944,472	3,331	0.0035	0.9965	73.74
50.5	898,032	5,988	0.0067	0.9933	73.48
51.5	842,207	2,065	0.0025	0.9975	72.99
52.5	771,720	1,903	0.0025	0.9975	72.81
53.5	711,305	578	0.0008	0.9992	72.63
54.5	666,768	268	0.0004	0.9996	72.57
55.5	618,662	274	0.0004	0.9996	72.54
56.5	573,079	99	0.0002	0.9998	72.51
57.5	536,909	59	0.0001	0.9999	72.50
58.5	498,324	120	0.0002	0.9998	72.49
59.5	465,961	422	0.0009	0.9991	72.47
60.5	434,576	43,389	0.0998	0.9002	72.41
61.5	355,652	29,739	0.0836	0.9164	65.18
62.5	295,329	6,412	0.0217	0.9783	59.73
63.5	265,204	4,513	0.0170	0.9830	58.43
64.5	242,015	2,952	0.0122	0.9878	57.44
65.5	226,244	5,148	0.0228	0.9772	56.74
66.5	215,795	1,397	0.0065	0.9935	55.44
67.5	210,400	15,733	0.0748	0.9252	55.09
68.5	190,704	13,356	0.0700	0.9300	50.97
69.5	168,580	30,526	0.1811	0.8189	47.40
70.5	126,329	22,164	0.1754	0.8246	38.81
71.5	95,913	26,463	0.2759	0.7241	32.00
72.5	60,001	35,712	0.5952	0.4048	23.17
73.5	11,438	884	0.0772	0.9228	9.38
74.5	3,507	2,492	0.7104	0.2896	8.66
75.5	905	905	1.0000		2.51
76.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1972-2011			
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	29,198,096	166	0.0000	1.0000	100.00	
0.5	27,777,654	7,622	0.0003	0.9997	100.00	
1.5	26,466,201	23,802	0.0009	0.9991	99.97	
2.5	24,749,051	3,584	0.0001	0.9999	99.88	
3.5	23,491,394	2,760	0.0001	0.9999	99.87	
4.5	20,704,932	1,717	0.0001	0.9999	99.86	
5.5	20,675,946	2,080	0.0001	0.9999	99.85	
6.5	20,104,304	754	0.0000	1.0000	99.84	
7.5	19,184,936	3,737	0.0002	0.9998	99.83	
8.5	18,179,334	3,060	0.0002	0.9998	99.81	
9.5	17,220,477	5,843	0.0003	0.9997	99.80	
10.5	16,239,162	81,114	0.0050	0.9950	99.76	
11.5	15,093,628	77,718	0.0051	0.9949	99.27	
12.5	14,597,719	50,486	0.0035	0.9965	98.75	
13.5	14,014,431	53,444	0.0038	0.9962	98.41	
14.5	13,308,262	17,277	0.0013	0.9987	98.04	
15.5	12,600,557	14,572	0.0012	0.9988	97.91	
16.5	11,985,206	19,343	0.0016	0.9984	97.80	
17.5	11,262,880	34,052	0.0030	0.9970	97.64	
18.5	10,631,953	15,502	0.0015	0.9985	97.34	
19.5	9,888,422	20,511	0.0021	0.9979	97.20	
20.5	9,198,703	18,208	0.0020	0.9980	97.00	
21.5	8,439,981	15,219	0.0018	0.9982	96.81	
22.5	7,680,532	33,101	0.0043	0.9957	96.63	
23.5	6,984,723	33,108	0.0047	0.9953	96.22	
24.5	6,357,118	38,528	0.0061	0.9939	95.76	
25.5	5,786,713	61,075	0.0106	0.9894	95.18	
26.5	5,241,538	77,306	0.0147	0.9853	94.18	
27.5	4,699,283	88,397	0.0188	0.9812	92.79	
28.5	4,217,239	94,395	0.0224	0.9776	91.04	
29.5	3,773,240	90,138	0.0239	0.9761	89.00	
30.5	3,245,453	70,142	0.0216	0.9784	86.88	
31.5	2,799,532	56,038	0.0200	0.9800	85.00	
32.5	2,595,143	71,009	0.0274	0.9726	83.30	
33.5	2,478,211	60,648	0.0245	0.9755	81.02	
34.5	2,359,483	32,810	0.0139	0.9861	79.04	
35.5	2,276,455	29,188	0.0128	0.9872	77.94	
36.5	2,221,642	16,330	0.0074	0.9926	76.94	
37.5	2,194,149	16,734	0.0076	0.9924	76.37	
38.5	2,106,697	2,557	0.0012	0.9988	75.79	

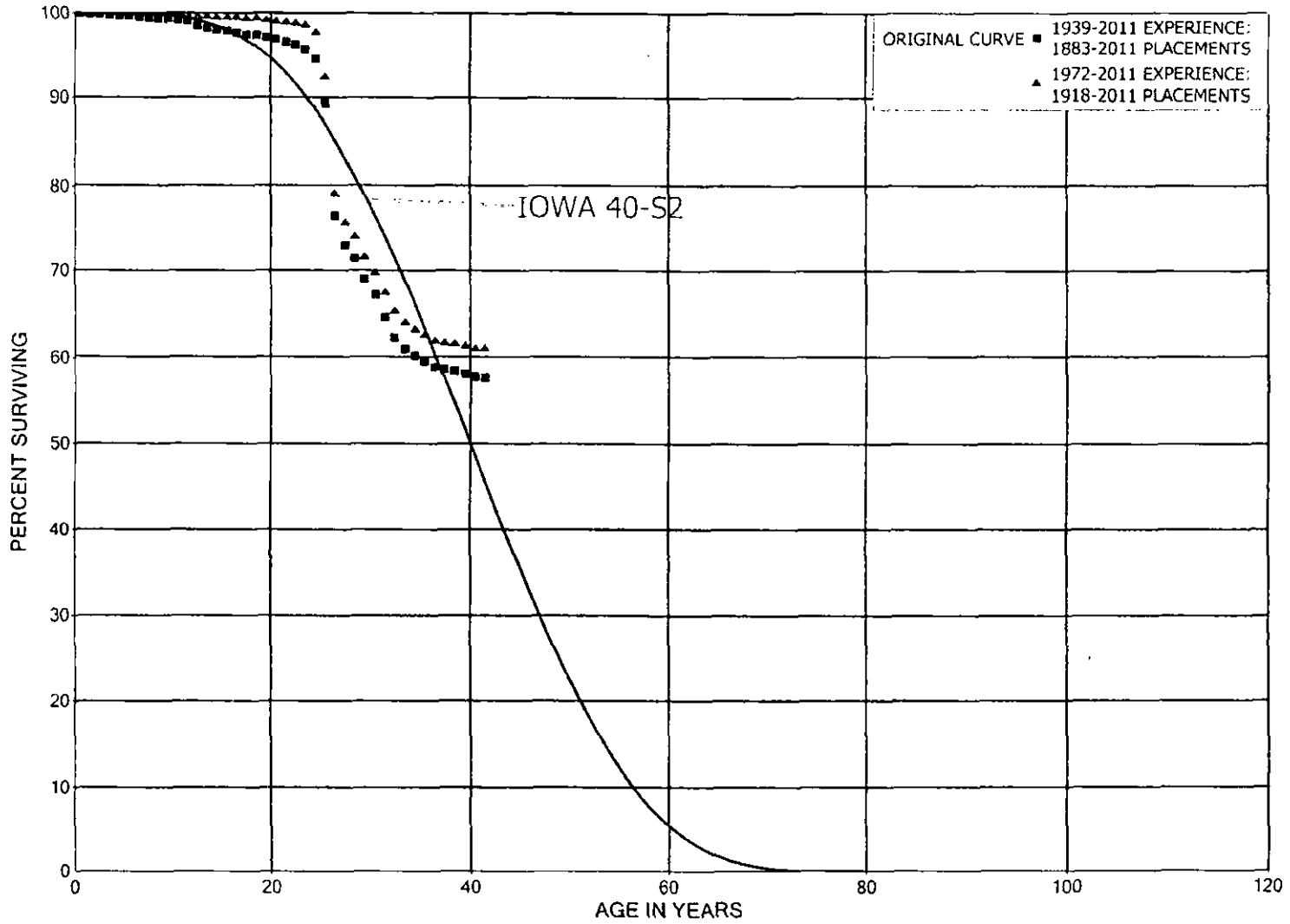
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1972-2011			
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	2,025,622	3,474	0.0017	0.9983	75.70	
40.5	1,898,146	2,908	0.0015	0.9985	75.57	
41.5	1,756,310	3,455	0.0020	0.9980	75.45	
42.5	1,605,828	3,174	0.0020	0.9980	75.30	
43.5	1,443,474	4,870	0.0034	0.9966	75.16	
44.5	1,310,480	391	0.0003	0.9997	74.90	
45.5	1,173,768	601	0.0005	0.9995	74.88	
46.5	1,023,844	210	0.0002	0.9998	74.84	
47.5	910,365	43	0.0000	1.0000	74.83	
48.5	847,349	521	0.0006	0.9994	74.82	
49.5	787,597	461	0.0006	0.9994	74.78	
50.5	744,902	2,158	0.0029	0.9971	74.73	
51.5	693,430	909	0.0013	0.9987	74.52	
52.5	624,172	679	0.0011	0.9989	74.42	
53.5	564,963	9	0.0000	1.0000	74.34	
54.5	522,644		0.0000	1.0000	74.34	
55.5	478,141		0.0000	1.0000	74.34	
56.5	437,398		0.0000	1.0000	74.34	
57.5	405,856		0.0000	1.0000	74.34	
58.5	371,269		0.0000	1.0000	74.34	
59.5	342,532	335	0.0010	0.9990	74.34	
60.5	314,546	43,315	0.1377	0.8623	74.26	
61.5	239,956	29,647	0.1236	0.8764	64.04	
62.5	183,834	6,275	0.0341	0.9659	56.13	
63.5	159,690	4,509	0.0282	0.9718	54.21	
64.5	141,307	2,913	0.0206	0.9794	52.68	
65.5	129,578	5,120	0.0395	0.9605	51.59	
66.5	123,492	1,372	0.0111	0.9889	49.55	
67.5	124,193	771	0.0062	0.9938	49.00	
68.5	124,012	5,774	0.0466	0.9534	48.70	
69.5	120,201	12,169	0.1012	0.8988	46.43	
70.5	98,170	15,845	0.1614	0.8386	41.73	
71.5	74,074	20,903	0.2822	0.7178	35.00	
72.5	43,722	19,668	0.4498	0.5502	25.12	
73.5	11,333	778	0.0687	0.9313	13.82	
74.5	3,507	2,492	0.7104	0.2896	12.87	
75.5	905	905	1.0000		3.73	
76.5						

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011			
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	8,806,403	1,022	0.0001	0.9999	100.00	
0.5	8,132,825	12,784	0.0016	0.9984	99.99	
1.5	7,509,553	3,031	0.0004	0.9996	99.83	
2.5	6,745,519	6,093	0.0009	0.9991	99.79	
3.5	6,202,308	3,422	0.0006	0.9994	99.70	
4.5	5,359,600	3,661	0.0007	0.9993	99.65	
5.5	4,941,958	2,584	0.0005	0.9995	99.58	
6.5	4,229,125	4,472	0.0011	0.9989	99.53	
7.5	3,329,575	3,265	0.0010	0.9990	99.42	
8.5	2,790,479	1,768	0.0006	0.9994	99.32	
9.5	2,420,073	1,514	0.0006	0.9994	99.26	
10.5	2,358,933	4,299	0.0018	0.9982	99.20	
11.5	2,183,053	10,705	0.0049	0.9951	99.02	
12.5	2,165,769	7,450	0.0034	0.9966	98.53	
13.5	2,134,111	4,556	0.0021	0.9979	98.19	
14.5	2,035,649	3,516	0.0017	0.9983	97.98	
15.5	1,953,967	3,371	0.0017	0.9983	97.81	
16.5	1,872,684	4,474	0.0024	0.9976	97.64	
17.5	1,798,744	2,612	0.0015	0.9985	97.41	
18.5	1,740,047	4,245	0.0024	0.9976	97.27	
19.5	1,654,906	3,446	0.0021	0.9979	97.03	
20.5	1,576,156	5,043	0.0032	0.9968	96.83	
21.5	1,481,580	5,655	0.0038	0.9962	96.52	
22.5	1,380,483	7,261	0.0053	0.9947	96.15	
23.5	1,283,061	14,846	0.0116	0.9884	95.65	
24.5	1,195,346	65,857	0.0551	0.9449	94.54	
25.5	1,061,366	152,907	0.1441	0.8559	89.33	
26.5	856,251	38,953	0.0455	0.9545	76.46	
27.5	766,768	17,169	0.0224	0.9776	72.98	
28.5	701,866	23,278	0.0332	0.9668	71.35	
29.5	634,071	16,521	0.0261	0.9739	68.98	
30.5	562,462	21,877	0.0389	0.9611	67.19	
31.5	496,014	17,507	0.0353	0.9647	64.57	
32.5	456,200	9,623	0.0211	0.9789	62.29	
33.5	438,418	5,468	0.0125	0.9875	60.98	
34.5	427,561	5,079	0.0119	0.9881	60.22	
35.5	417,068	4,504	0.0108	0.9892	59.50	
36.5	410,059	1,735	0.0042	0.9958	58.86	
37.5	405,152	1,203	0.0030	0.9970	58.61	
38.5	382,767	2,464	0.0064	0.9936	58.44	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011		
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	354,992	2,020	0.0057	0.9943	58.06
40.5	309,329	425	0.0014	0.9986	57.73
41.5	257,900	462	0.0018	0.9982	57.65
42.5	209,713	350	0.0017	0.9983	57.55
43.5	157,200	502	0.0032	0.9968	57.45
44.5	117,753	572	0.0049	0.9951	57.27
45.5	66,276	267	0.0040	0.9960	56.99
46.5	45,897	1,161	0.0253	0.9747	56.76
47.5	29,281	198	0.0068	0.9932	55.33
48.5	18,759	152	0.0081	0.9919	54.95
49.5	11,327	60	0.0053	0.9947	54.51
50.5	10,382	352	0.0339	0.9661	54.22
51.5	9,613	348	0.0362	0.9638	52.38
52.5	10,497	758	0.0723	0.9277	50.48
53.5	9,176	318	0.0346	0.9654	46.83
54.5	8,607	315	0.0366	0.9634	45.21
55.5	8,318	213	0.0256	0.9744	43.56
56.5	7,671	164	0.0214	0.9786	42.44
57.5	7,507	301	0.0401	0.9599	41.53
58.5	7,207	197	0.0274	0.9726	39.87
59.5	7,009	197	0.0281	0.9719	38.78
60.5	6,782	61	0.0089	0.9911	37.69
61.5	6,707	239	0.0356	0.9644	37.35
62.5	6,390	292	0.0457	0.9543	36.02
63.5	5,989	396	0.0660	0.9340	34.37
64.5	5,593	259	0.0463	0.9537	32.10
65.5	5,334	276	0.0517	0.9483	30.62
66.5	5,059	170	0.0337	0.9663	29.03
67.5	4,888	1,074	0.2197	0.7803	28.06
68.5	3,814	376	0.0986	0.9014	21.89
69.5	3,438	84	0.0244	0.9756	19.73
70.5	3,354	588	0.1753	0.8247	19.25
71.5	2,766	41	0.0150	0.9850	15.88
72.5	2,623		0.0000	1.0000	15.64
73.5	2,623	460	0.1752	0.8248	15.64
74.5	2,164	194	0.0897	0.9103	12.90
75.5	1,946		0.0000	1.0000	11.74
76.5	1,946	770	0.3955	0.6045	11.74
77.5	1,176	465	0.3956	0.6044	7.10
78.5	696	48	0.0690	0.9310	4.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2011			EXPERIENCE BAND 1939-2011			
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	3.99	
80.5	513	75	0.1460	0.8540	3.16	
81.5	438	121	0.2753	0.7247	2.70	
82.5	317	61	0.1926	0.8074	1.96	
83.5	256	130	0.5075	0.4925	1.58	
84.5	126	13	0.1031	0.8969	0.78	
85.5	113		0.0000	1.0000	0.70	
86.5	113		0.0000	1.0000	0.70	
87.5	113		0.0000	1.0000	0.70	
88.5	113		0.0000	1.0000	0.70	
89.5	113		0.0000	1.0000	0.70	
90.5	113		0.0000	1.0000	0.70	
91.5	113		0.0000	1.0000	0.70	
92.5	113		0.0000	1.0000	0.70	
93.5					0.70	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011			
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	8,258,677	20	0.0000	1.0000	100.00	
0.5	7,597,321		0.0000	1.0000	100.00	
1.5	7,024,399		0.0000	1.0000	100.00	
2.5	6,285,564	2,322	0.0004	0.9996	100.00	
3.5	5,780,815	682	0.0001	0.9999	99.96	
4.5	4,962,094	587	0.0001	0.9999	99.95	
5.5	4,595,693		0.0000	1.0000	99.94	
6.5	3,921,252	148	0.0000	1.0000	99.94	
7.5	3,070,902	958	0.0003	0.9997	99.94	
8.5	2,555,263	12	0.0000	1.0000	99.90	
9.5	2,208,270		0.0000	1.0000	99.90	
10.5	2,160,898	1,209	0.0006	0.9994	99.90	
11.5	2,006,489	6,021	0.0030	0.9970	99.85	
12.5	2,003,520	1,395	0.0007	0.9993	99.55	
13.5	1,985,479	756	0.0004	0.9996	99.48	
14.5	1,906,212	730	0.0004	0.9996	99.44	
15.5	1,841,907	1,101	0.0006	0.9994	99.40	
16.5	1,779,853	688	0.0004	0.9996	99.34	
17.5	1,718,203	768	0.0004	0.9996	99.31	
18.5	1,671,300	2,620	0.0016	0.9984	99.26	
19.5	1,593,411	2,333	0.0015	0.9985	99.11	
20.5	1,524,743	1,533	0.0010	0.9990	98.96	
21.5	1,444,130	1,224	0.0008	0.9992	98.86	
22.5	1,354,048	3,551	0.0026	0.9974	98.78	
23.5	1,260,751	11,877	0.0094	0.9906	98.52	
24.5	1,178,357	63,677	0.0540	0.9460	97.59	
25.5	1,047,469	150,038	0.1432	0.8568	92.32	
26.5	844,936	37,581	0.0445	0.9555	79.09	
27.5	755,733	16,459	0.0218	0.9782	75.57	
28.5	690,239	22,623	0.0328	0.9672	73.93	
29.5	617,615	15,988	0.0259	0.9741	71.51	
30.5	547,322	17,738	0.0324	0.9676	69.65	
31.5	485,935	15,092	0.0311	0.9689	67.40	
32.5	448,631	9,290	0.0207	0.9793	65.30	
33.5	430,946	5,018	0.0116	0.9884	63.95	
34.5	420,177	4,911	0.0117	0.9883	63.21	
35.5	409,623	4,184	0.0102	0.9898	62.47	
36.5	402,569	1,353	0.0034	0.9966	61.83	
37.5	398,085	563	0.0014	0.9986	61.62	
38.5	375,282	1,809	0.0048	0.9952	61.54	

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	348,215	1,633	0.0047	0.9953	61.24	
40.5	302,847	115	0.0004	0.9996	60.95	
41.5	250,872	33	0.0001	0.9999	60.93	
42.5	203,175	54	0.0003	0.9997	60.92	
43.5	150,970	133	0.0009	0.9991	60.90	
44.5	111,137	346	0.0031	0.9969	60.85	
45.5	59,693	99	0.0017	0.9983	60.66	
46.5	39,482	998	0.0253	0.9747	60.56	
47.5	22,411	109	0.0048	0.9952	59.03	
48.5	10,967	85	0.0077	0.9923	58.74	
49.5	3,520		0.0000	1.0000	58.29	
50.5	2,716	59	0.0218	0.9782	58.29	
51.5	2,006	121	0.0605	0.9395	57.02	
52.5	1,885	102	0.0540	0.9460	53.57	
53.5	1,195		0.0000	1.0000	50.68	
54.5	704	3	0.0042	0.9958	50.68	
55.5	701		0.0000	1.0000	50.46	
56.5	268		0.0000	1.0000	50.46	
57.5	268		0.0000	1.0000	50.46	
58.5	268		0.0000	1.0000	50.46	
59.5	268		0.0000	1.0000	50.46	
60.5	268		0.0000	1.0000	50.46	
61.5	268		0.0000	1.0000	50.46	
62.5	191		0.0000	1.0000	50.46	
63.5	191		0.0000	1.0000	50.46	
64.5	191		0.0000	1.0000	50.46	
65.5	191		0.0000	1.0000	50.46	
66.5	191		0.0000	1.0000	50.46	
67.5	191		0.0000	1.0000	50.46	
68.5	191		0.0000	1.0000	50.46	
69.5	191		0.0000	1.0000	50.46	
70.5	191		0.0000	1.0000	50.46	
71.5	191		0.0000	1.0000	50.46	
72.5	113		0.0000	1.0000	50.46	
73.5	113		0.0000	1.0000	50.46	
74.5	113		0.0000	1.0000	50.46	
75.5	113		0.0000	1.0000	50.46	
76.5	113		0.0000	1.0000	50.46	
77.5	113		0.0000	1.0000	50.46	
78.5	113		0.0000	1.0000	50.46	

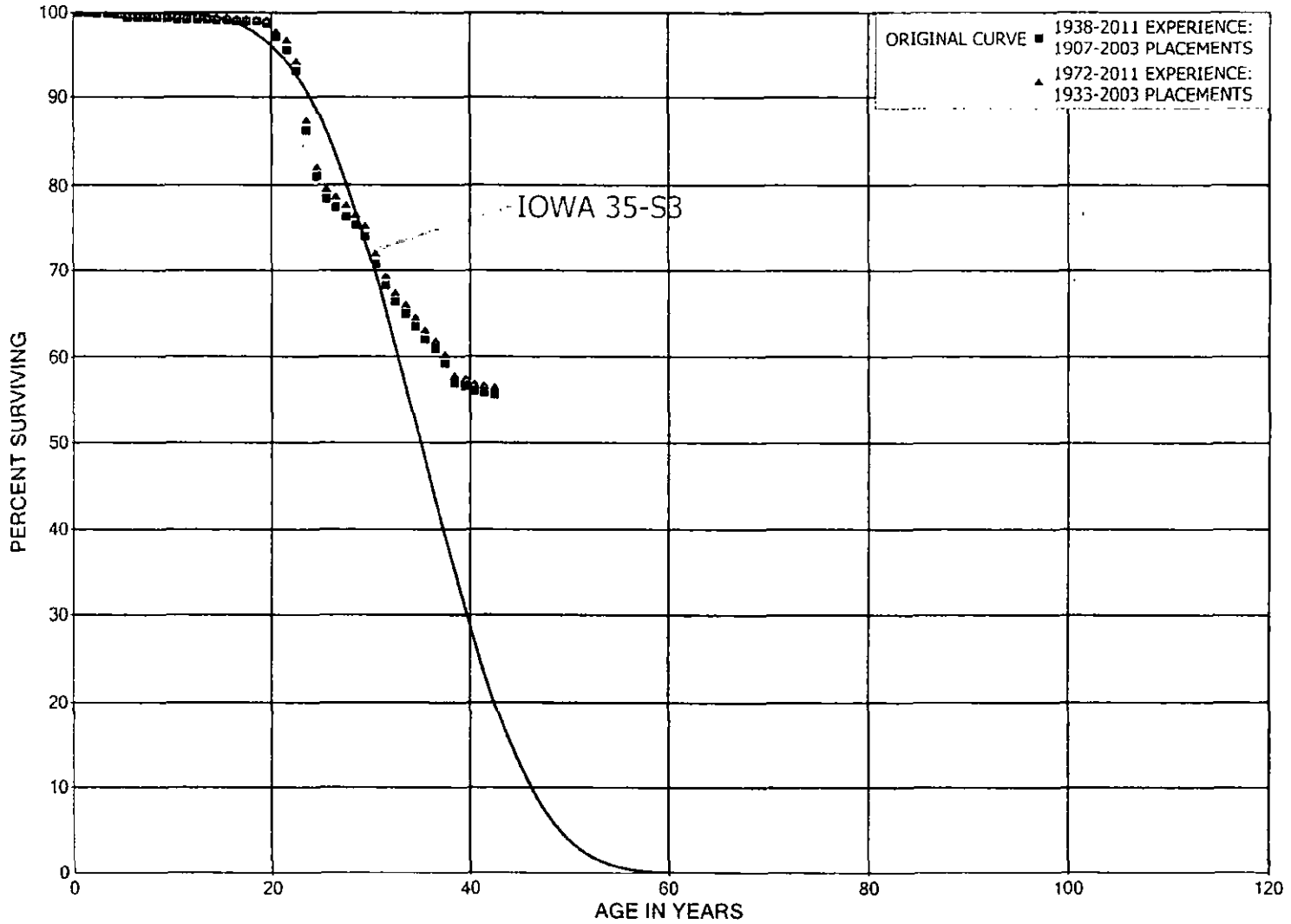
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2011			EXPERIENCE BAND 1972-2011		
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	50.46
80.5	113		0.0000	1.0000	50.46
81.5	113		0.0000	1.0000	50.46
82.5	113		0.0000	1.0000	50.46
83.5	113		0.0000	1.0000	50.46
84.5	113		0.0000	1.0000	50.46
85.5	113		0.0000	1.0000	50.46
86.5	113		0.0000	1.0000	50.46
87.5	113		0.0000	1.0000	50.46
88.5	113		0.0000	1.0000	50.46
89.5	113		0.0000	1.0000	50.46
90.5	113		0.0000	1.0000	50.46
91.5	113		0.0000	1.0000	50.46
92.5	113		0.0000	1.0000	50.46
93.5					50.46

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2003		EXPERIENCE BAND 1938-2011			
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	4,344,773		0.0000	1.0000	100.00
0.5	4,368,017	2,508	0.0006	0.9994	100.00
1.5	4,390,246	5,106	0.0012	0.9988	99.94
2.5	4,400,207	1,502	0.0003	0.9997	99.83
3.5	4,418,659	3,619	0.0008	0.9992	99.79
4.5	4,433,565	11,910	0.0027	0.9973	99.71
5.5	4,432,749	469	0.0001	0.9999	99.44
6.5	4,440,652	361	0.0001	0.9999	99.43
7.5	4,446,734	364	0.0001	0.9999	99.42
8.5	4,321,092	3,404	0.0008	0.9992	99.42
9.5	4,173,824	5,081	0.0012	0.9988	99.34
10.5	3,949,137	769	0.0002	0.9998	99.22
11.5	3,764,696	1,097	0.0003	0.9997	99.20
12.5	3,636,700	1,603	0.0004	0.9996	99.17
13.5	3,463,571	1,072	0.0003	0.9997	99.12
14.5	3,283,371	520	0.0002	0.9998	99.09
15.5	3,170,869	2,611	0.0008	0.9992	99.08
16.5	3,025,443	291	0.0001	0.9999	99.00
17.5	2,846,211	2,372	0.0008	0.9992	98.99
18.5	2,736,958	5,858	0.0021	0.9979	98.90
19.5	2,601,550	40,823	0.0157	0.9843	98.69
20.5	2,429,261	37,362	0.0154	0.9846	97.14
21.5	2,251,284	60,820	0.0270	0.9730	95.65
22.5	2,046,261	151,015	0.0738	0.9262	93.07
23.5	1,721,980	102,760	0.0597	0.9403	86.20
24.5	1,458,305	45,327	0.0311	0.9689	81.05
25.5	1,287,865	17,415	0.0135	0.9865	78.53
26.5	1,154,136	16,156	0.0140	0.9860	77.47
27.5	1,038,390	13,902	0.0134	0.9866	76.39
28.5	934,073	16,265	0.0174	0.9826	75.37
29.5	813,253	36,168	0.0445	0.9555	74.05
30.5	674,113	24,428	0.0362	0.9638	70.76
31.5	571,453	16,086	0.0281	0.9719	68.20
32.5	513,618	10,544	0.0205	0.9795	66.28
33.5	501,770	10,598	0.0211	0.9789	64.92
34.5	491,172	11,068	0.0225	0.9775	63.54
35.5	466,516	8,986	0.0193	0.9807	62.11
36.5	431,813	11,272	0.0261	0.9739	60.92
37.5	404,633	16,101	0.0398	0.9602	59.33
38.5	347,270	2,411	0.0069	0.9931	56.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2003			EXPERIENCE BAND 1938-2011			
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	314,239	3,000	0.0095	0.9905	56.57	
40.5	259,105	1,004	0.0039	0.9961	56.03	
41.5	203,233	904	0.0044	0.9956	55.81	
42.5	164,877	808	0.0049	0.9951	55.56	
43.5	137,585	758	0.0055	0.9945	55.29	
44.5	119,721	2,030	0.0170	0.9830	54.99	
45.5	104,386	1,485	0.0142	0.9858	54.06	
46.5	88,487	2,210	0.0250	0.9750	53.29	
47.5	73,197	138	0.0019	0.9981	51.96	
48.5	63,630	5	0.0001	0.9999	51.86	
49.5	57,289		0.0000	1.0000	51.85	
50.5	51,518		0.0000	1.0000	51.85	
51.5	44,631		0.0000	1.0000	51.85	
52.5	34,126	10	0.0003	0.9997	51.85	
53.5	25,131	2,768	0.1101	0.8899	51.84	
54.5	11,270	6,976	0.6190	0.3810	46.13	
55.5	196		0.0000	1.0000	17.58	
56.5	196		0.0000	1.0000	17.58	
57.5	199		0.0000	1.0000	17.58	
58.5	196		0.0000	1.0000	17.58	
59.5	196		0.0000	1.0000	17.58	
60.5	196		0.0000	1.0000	17.58	
61.5	196		0.0000	1.0000	17.58	
62.5	196	196	1.0000		17.58	
63.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

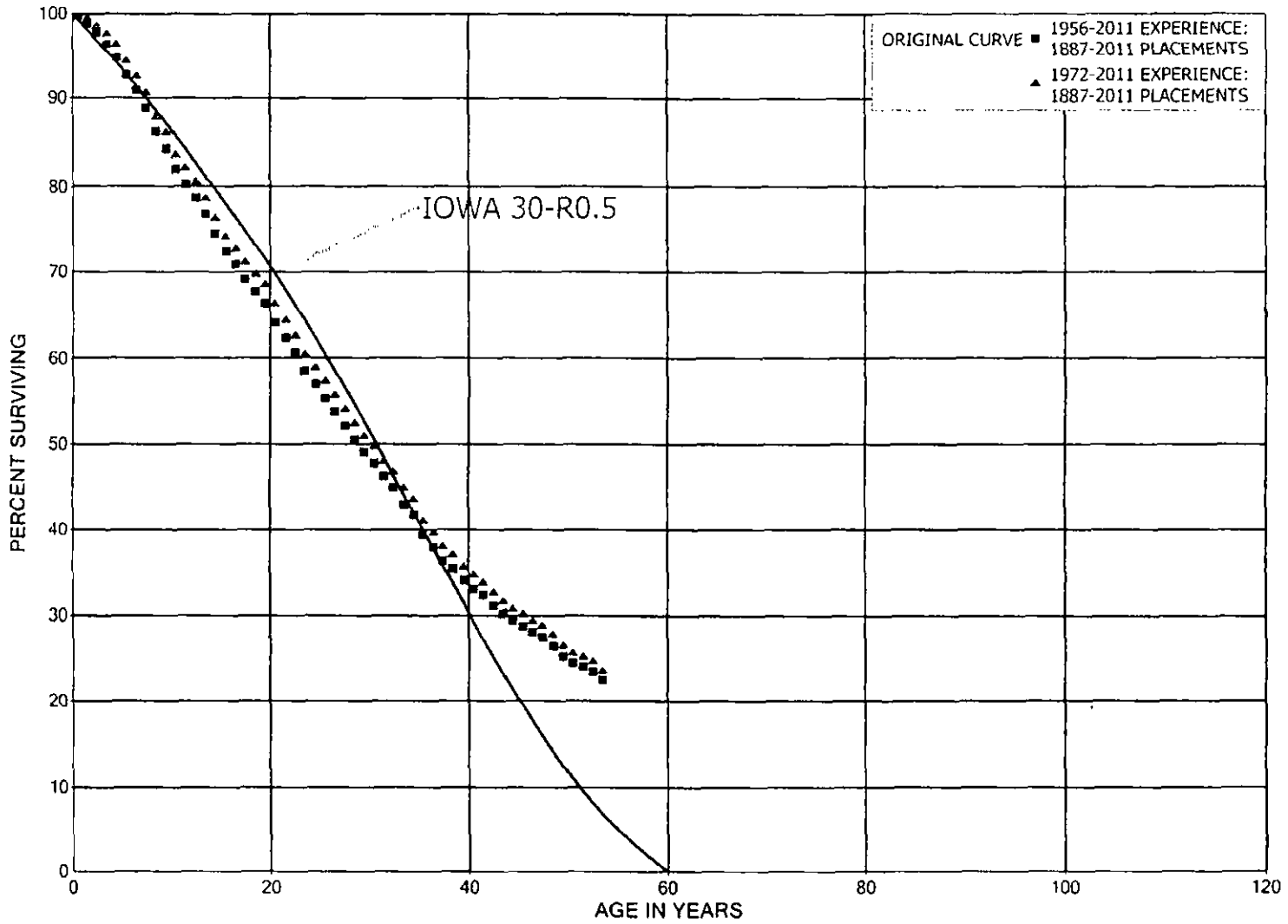
ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2003			EXPERIENCE BAND 1972-2011		
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	3,683,726		0.0000	1.0000	100.00
0.5	3,742,437	1,701	0.0005	0.9995	100.00
1.5	3,799,240	4,159	0.0011	0.9989	99.95
2.5	3,868,748		0.0000	1.0000	99.85
3.5	3,936,687	3,137	0.0008	0.9992	99.85
4.5	4,012,002	11,608	0.0029	0.9971	99.77
5.5	4,104,158	358	0.0001	0.9999	99.48
6.5	4,157,656	290	0.0001	0.9999	99.47
7.5	4,197,199	119	0.0000	1.0000	99.46
8.5	4,115,571	1,612	0.0004	0.9996	99.46
9.5	3,997,517	1,320	0.0003	0.9997	99.42
10.5	3,792,788	418	0.0001	0.9999	99.39
11.5	3,611,398	631	0.0002	0.9998	99.38
12.5	3,493,726	1,091	0.0003	0.9997	99.36
13.5	3,330,648	873	0.0003	0.9997	99.33
14.5	3,171,622	394	0.0001	0.9999	99.30
15.5	3,072,555	2,569	0.0008	0.9992	99.29
16.5	2,945,997	197	0.0001	0.9999	99.21
17.5	2,775,399	2,314	0.0008	0.9992	99.20
18.5	2,681,314	5,834	0.0022	0.9978	99.12
19.5	2,553,339	32,648	0.0128	0.9872	98.90
20.5	2,396,154	24,335	0.0102	0.9898	97.64
21.5	2,234,848	58,644	0.0262	0.9738	96.64
22.5	2,033,132	149,434	0.0735	0.9265	94.11
23.5	1,712,997	101,997	0.0595	0.9405	87.19
24.5	1,451,425	44,078	0.0304	0.9696	82.00
25.5	1,283,118	13,860	0.0108	0.9892	79.51
26.5	1,153,188	15,780	0.0137	0.9863	78.65
27.5	1,037,639	13,865	0.0134	0.9866	77.57
28.5	929,717	16,265	0.0175	0.9825	76.54
29.5	801,910	36,160	0.0451	0.9549	75.20
30.5	663,214	24,297	0.0366	0.9634	71.81
31.5	564,404	16,051	0.0284	0.9716	69.18
32.5	513,618	10,544	0.0205	0.9795	67.21
33.5	501,770	10,598	0.0211	0.9789	65.83
34.5	491,172	11,068	0.0225	0.9775	64.44
35.5	466,478	8,986	0.0193	0.9807	62.99
36.5	431,775	11,272	0.0261	0.9739	61.77
37.5	404,545	16,051	0.0397	0.9603	60.16
38.5	347,245	2,411	0.0069	0.9931	57.78

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2003			EXPERIENCE BAND 1972-2011			
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	314,239	3,000	0.0095	0.9905	57.37	
40.5	259,105	1,004	0.0039	0.9961	56.83	
41.5	203,233	904	0.0044	0.9956	56.61	
42.5	164,877	808	0.0049	0.9951	56.35	
43.5	137,585	758	0.0055	0.9945	56.08	
44.5	119,721	2,030	0.0170	0.9830	55.77	
45.5	104,386	1,485	0.0142	0.9858	54.82	
46.5	88,427	2,210	0.0250	0.9750	54.04	
47.5	73,197	138	0.0019	0.9981	52.69	
48.5	63,630	5	0.0001	0.9999	52.59	
49.5	57,289		0.0000	1.0000	52.59	
50.5	51,518		0.0000	1.0000	52.59	
51.5	44,631		0.0000	1.0000	52.59	
52.5	34,126	10	0.0003	0.9997	52.59	
53.5	25,131	2,768	0.1101	0.8899	52.57	
54.5	11,270	6,976	0.6190	0.3810	46.78	
55.5	196		0.0000	1.0000	17.83	
56.5	196		0.0000	1.0000	17.83	
57.5	196		0.0000	1.0000	17.83	
58.5	196		0.0000	1.0000	17.83	
59.5	196		0.0000	1.0000	17.83	
60.5	196		0.0000	1.0000	17.83	
61.5	196		0.0000	1.0000	17.83	
62.5	196	196	1.0000		17.83	
63.5						

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 1887-2011			EXPERIENCE BAND 1956-2011		
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	9,846,044	31,466	0.0032	0.9968	100.00
0.5	9,658,632	82,414	0.0085	0.9915	99.68
1.5	9,422,313	106,109	0.0113	0.9887	98.83
2.5	9,212,577	130,721	0.0142	0.9858	97.72
3.5	8,915,893	149,854	0.0168	0.9832	96.33
4.5	8,546,173	181,090	0.0212	0.9788	94.71
5.5	8,292,410	162,988	0.0197	0.9803	92.70
6.5	8,084,560	182,568	0.0226	0.9774	90.88
7.5	7,932,271	236,966	0.0299	0.9701	88.83
8.5	7,166,561	155,805	0.0217	0.9783	86.18
9.5	6,718,518	191,829	0.0286	0.9714	84.30
10.5	6,515,676	126,215	0.0194	0.9806	81.90
11.5	6,215,176	123,217	0.0198	0.9802	80.31
12.5	6,013,106	145,320	0.0242	0.9758	78.72
13.5	5,655,611	167,795	0.0297	0.9703	76.81
14.5	5,323,598	152,850	0.0287	0.9713	74.54
15.5	4,950,484	107,214	0.0217	0.9783	72.40
16.5	4,704,718	117,202	0.0249	0.9751	70.83
17.5	4,390,658	92,467	0.0211	0.9789	69.06
18.5	4,168,190	79,445	0.0191	0.9809	67.61
19.5	3,999,511	132,411	0.0331	0.9669	66.32
20.5	3,746,746	98,553	0.0263	0.9737	64.12
21.5	3,564,772	100,011	0.0281	0.9719	62.44
22.5	3,386,815	121,739	0.0359	0.9641	60.69
23.5	3,121,731	84,847	0.0272	0.9728	58.50
24.5	3,010,413	83,462	0.0277	0.9723	56.91
25.5	2,809,912	80,243	0.0286	0.9714	55.34
26.5	2,671,661	82,499	0.0309	0.9691	53.76
27.5	2,549,336	75,285	0.0295	0.9705	52.10
28.5	2,394,021	69,711	0.0291	0.9709	50.56
29.5	2,199,453	58,609	0.0266	0.9734	49.09
30.5	2,003,967	64,415	0.0321	0.9679	47.78
31.5	1,850,570	49,322	0.0267	0.9733	46.24
32.5	1,764,924	78,886	0.0447	0.9553	45.01
33.5	1,672,852	49,761	0.0297	0.9703	43.00
34.5	1,620,849	95,992	0.0592	0.9408	41.72
35.5	1,522,102	55,414	0.0364	0.9636	39.25
36.5	1,435,997	61,041	0.0425	0.9575	37.82
37.5	1,339,369	33,349	0.0249	0.9751	36.21
38.5	1,252,706	49,537	0.0395	0.9605	35.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1956-2011		
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	1,100,790	29,396	0.0267	0.9733	33.91
40.5	941,145	22,060	0.0234	0.9766	33.01
41.5	853,771	29,821	0.0349	0.9651	32.23
42.5	760,710	23,086	0.0303	0.9697	31.11
43.5	668,580	18,189	0.0272	0.9728	30.16
44.5	582,798	11,913	0.0204	0.9796	29.34
45.5	537,875	12,557	0.0233	0.9767	28.74
46.5	480,160	10,453	0.0218	0.9782	28.07
47.5	430,974	14,854	0.0345	0.9655	27.46
48.5	373,425	16,694	0.0447	0.9553	26.52
49.5	342,316	10,507	0.0307	0.9693	25.33
50.5	290,038	5,168	0.0178	0.9822	24.55
51.5	231,068	5,533	0.0239	0.9761	24.11
52.5	200,401	8,663	0.0432	0.9568	23.54
53.5	158,015	2,434	0.0154	0.9846	22.52
54.5	123,612	5,916	0.0479	0.9521	22.17
55.5	90,059	5,788	0.0643	0.9357	21.11
56.5	57,199	1,385	0.0242	0.9758	19.75
57.5	41,067	2,169	0.0528	0.9472	19.28
58.5	31,390	783	0.0249	0.9751	18.26
59.5	24,611	250	0.0102	0.9898	17.80
60.5	19,525	26	0.0013	0.9987	17.62
61.5	17,146	809	0.0472	0.9528	17.60
62.5	16,337	1,251	0.0766	0.9234	16.77
63.5	13,602		0.0000	1.0000	15.48
64.5	12,741	27	0.0021	0.9979	15.48
65.5	12,656	80	0.0063	0.9937	15.45
66.5	11,902	141	0.0119	0.9881	15.35
67.5	10,795		0.0000	1.0000	15.17
68.5	6,570		0.0000	1.0000	15.17
69.5	5,899	694	0.1177	0.8823	15.17
70.5	4,833	80	0.0166	0.9834	13.39
71.5	4,803	484	0.1008	0.8992	13.16
72.5	4,098	50	0.0122	0.9878	11.84
73.5	3,766		0.0000	1.0000	11.69
74.5	2,620		0.0000	1.0000	11.69
75.5	2,668	17	0.0064	0.9936	11.69
76.5	2,532	21	0.0084	0.9916	11.62
77.5	2,498	12	0.0048	0.9952	11.52
78.5	2,191	47	0.0216	0.9784	11.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1956-2011		
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	2,144		0.0000	1.0000	11.22
80.5	2,002	46	0.0229	0.9771	11.22
81.5	1,180	24	0.0203	0.9797	10.96
82.5	402	99	0.2473	0.7527	10.74
83.5	194		0.0000	1.0000	8.08
84.5	194		0.0000	1.0000	8.08
85.5	209	58	0.2778	0.7222	8.08
86.5	151		0.0000	1.0000	5.84
87.5	151		0.0000	1.0000	5.84
88.5	151		0.0000	1.0000	5.84
89.5	140		0.0000	1.0000	5.84
90.5	140		0.0000	1.0000	5.84
91.5	140	53	0.3772	0.6228	5.84
92.5	87		0.0000	1.0000	3.63
93.5	87		0.0000	1.0000	3.63
94.5	87		0.0000	1.0000	3.63
95.5	87		0.0000	1.0000	3.63
96.5	87		0.0000	1.0000	3.63
97.5	87		0.0000	1.0000	3.63
98.5	87		0.0000	1.0000	3.63
99.5	87		0.0000	1.0000	3.63
100.5	87		0.0000	1.0000	3.63
101.5	87		0.0000	1.0000	3.63
102.5	87		0.0000	1.0000	3.63
103.5	87		0.0000	1.0000	3.63
104.5	87		0.0000	1.0000	3.63
105.5	87		0.0000	1.0000	3.63
106.5	87		0.0000	1.0000	3.63
107.5	87		0.0000	1.0000	3.63
108.5	87		0.0000	1.0000	3.63
109.5	63		0.0000	1.0000	3.63
110.5	63		0.0000	1.0000	3.63
111.5	63		0.0000	1.0000	3.63
112.5	63		0.0000	1.0000	3.63
113.5	63		0.0000	1.0000	3.63
114.5	63	15	0.2412	0.7588	3.63
115.5	48		0.0000	1.0000	2.76
116.5	48		0.0000	1.0000	2.76
117.5	48		0.0000	1.0000	2.76
118.5	24		0.0000	1.0000	2.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1956-2011		
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	24		0.0000	1.0000	2.76
120.5	24		0.0000	1.0000	2.76
121.5					2.76

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1972-2011			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,492,123	4,654	0.0006	0.9994	100.00	
0.5	7,682,418	41,278	0.0054	0.9946	99.94	
1.5	7,553,400	64,513	0.0085	0.9915	99.40	
2.5	7,509,547	75,814	0.0101	0.9899	98.55	
3.5	7,350,463	95,906	0.0130	0.9870	97.56	
4.5	7,194,057	147,954	0.0206	0.9794	96.28	
5.5	6,984,058	130,736	0.0187	0.9813	94.30	
6.5	6,854,977	152,251	0.0222	0.9778	92.54	
7.5	6,802,375	207,702	0.0305	0.9695	90.48	
8.5	6,176,440	115,654	0.0187	0.9813	87.72	
9.5	5,793,368	169,633	0.0293	0.9707	86.08	
10.5	5,703,472	100,760	0.0177	0.9823	83.56	
11.5	5,529,829	105,828	0.0191	0.9809	82.08	
12.5	5,420,127	126,460	0.0233	0.9767	80.51	
13.5	5,152,788	155,303	0.0301	0.9699	78.63	
14.5	4,904,060	140,378	0.0286	0.9714	76.26	
15.5	4,613,545	88,111	0.0191	0.9809	74.08	
16.5	4,448,905	97,689	0.0220	0.9780	72.66	
17.5	4,187,227	83,621	0.0200	0.9800	71.07	
18.5	3,990,097	73,312	0.0184	0.9816	69.65	
19.5	3,855,248	124,649	0.0323	0.9677	68.37	
20.5	3,638,907	95,493	0.0262	0.9738	66.16	
21.5	3,474,020	95,872	0.0276	0.9724	64.42	
22.5	3,296,953	118,113	0.0358	0.9642	62.65	
23.5	3,035,020	77,166	0.0254	0.9746	60.40	
24.5	2,934,015	80,271	0.0274	0.9726	58.87	
25.5	2,736,334	78,421	0.0287	0.9713	57.25	
26.5	2,602,557	79,870	0.0307	0.9693	55.61	
27.5	2,485,504	74,653	0.0300	0.9700	53.91	
28.5	2,343,340	64,295	0.0274	0.9726	52.29	
29.5	2,154,728	54,075	0.0251	0.9749	50.85	
30.5	1,965,515	63,466	0.0323	0.9677	49.58	
31.5	1,814,801	45,741	0.0252	0.9748	47.98	
32.5	1,733,230	73,166	0.0422	0.9578	46.77	
33.5	1,652,508	48,958	0.0296	0.9704	44.79	
34.5	1,601,915	93,988	0.0587	0.9413	43.47	
35.5	1,505,883	52,810	0.0351	0.9649	40.92	
36.5	1,424,993	60,944	0.0428	0.9572	39.48	
37.5	1,328,618	32,223	0.0243	0.9757	37.79	
38.5	1,247,158	49,337	0.0396	0.9604	36.88	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1972-2011		
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	1,095,484	29,157	0.0266	0.9734	35.42
40.5	937,905	21,968	0.0234	0.9766	34.47
41.5	851,765	29,690	0.0349	0.9651	33.67
42.5	759,025	23,021	0.0303	0.9697	32.49
43.5	667,316	18,066	0.0271	0.9729	31.51
44.5	581,747	11,818	0.0203	0.9797	30.65
45.5	536,946	12,477	0.0232	0.9768	30.03
46.5	479,384	10,445	0.0218	0.9782	29.33
47.5	430,173	14,854	0.0345	0.9655	28.70
48.5	372,617	16,694	0.0448	0.9552	27.70
49.5	342,162	10,493	0.0307	0.9693	26.46
50.5	289,899	5,153	0.0178	0.9822	25.65
51.5	230,935	5,525	0.0239	0.9761	25.20
52.5	200,277	8,663	0.0433	0.9567	24.59
53.5	157,921	2,395	0.0152	0.9848	23.53
54.5	123,422	5,785	0.0469	0.9531	23.17
55.5	90,020	5,788	0.0643	0.9357	22.09
56.5	57,123	1,385	0.0242	0.9758	20.67
57.5	40,994	2,169	0.0529	0.9471	20.17
58.5	31,318	778	0.0248	0.9752	19.10
59.5	24,544	250	0.0102	0.9898	18.62
60.5	19,457	26	0.0013	0.9987	18.43
61.5	17,078	809	0.0473	0.9527	18.41
62.5	16,269	1,251	0.0769	0.9231	17.54
63.5	13,511		0.0000	1.0000	16.19
64.5	12,649	27	0.0021	0.9979	16.19
65.5	12,565	80	0.0064	0.9936	16.15
66.5	11,810	141	0.0120	0.9880	16.05
67.5	10,704		0.0000	1.0000	15.86
68.5	6,479		0.0000	1.0000	15.86
69.5	5,855	694	0.1186	0.8814	15.86
70.5	4,790	80	0.0167	0.9833	13.98
71.5	4,803	484	0.1008	0.8992	13.74
72.5	4,050	50	0.0124	0.9876	12.36
73.5	3,718		0.0000	1.0000	12.21
74.5	2,572		0.0000	1.0000	12.21
75.5	2,572	17	0.0066	0.9934	12.21
76.5	2,436	21	0.0088	0.9912	12.13
77.5	2,402	12	0.0050	0.9950	12.02
78.5	2,143	47	0.0220	0.9780	11.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1972-2011		
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	2,096		0.0000	1.0000	11.70
80.5	1,954	46	0.0235	0.9765	11.70
81.5	1,180	24	0.0203	0.9797	11.42
82.5	402	99	0.2473	0.7527	11.19
83.5	194		0.0000	1.0000	8.42
84.5	194		0.0000	1.0000	8.42
85.5	209	58	0.2778	0.7222	8.42
86.5	151		0.0000	1.0000	6.08
87.5	151		0.0000	1.0000	6.08
88.5	151		0.0000	1.0000	6.08
89.5	140		0.0000	1.0000	6.08
90.5	140		0.0000	1.0000	6.08
91.5	140	53	0.3772	0.6228	6.08
92.5	87		0.0000	1.0000	3.79
93.5	87		0.0000	1.0000	3.79
94.5	87		0.0000	1.0000	3.79
95.5	87		0.0000	1.0000	3.79
96.5	87		0.0000	1.0000	3.79
97.5	87		0.0000	1.0000	3.79
98.5	87		0.0000	1.0000	3.79
99.5	87		0.0000	1.0000	3.79
100.5	87		0.0000	1.0000	3.79
101.5	87		0.0000	1.0000	3.79
102.5	87		0.0000	1.0000	3.79
103.5	87		0.0000	1.0000	3.79
104.5	87		0.0000	1.0000	3.79
105.5	87		0.0000	1.0000	3.79
106.5	87		0.0000	1.0000	3.79
107.5	87		0.0000	1.0000	3.79
108.5	87		0.0000	1.0000	3.79
109.5	63		0.0000	1.0000	3.79
110.5	63		0.0000	1.0000	3.79
111.5	63		0.0000	1.0000	3.79
112.5	63		0.0000	1.0000	3.79
113.5	63		0.0000	1.0000	3.79
114.5	63	15	0.2412	0.7588	3.79
115.5	48		0.0000	1.0000	2.87
116.5	48		0.0000	1.0000	2.87
117.5	48		0.0000	1.0000	2.87
118.5	24		0.0000	1.0000	2.87

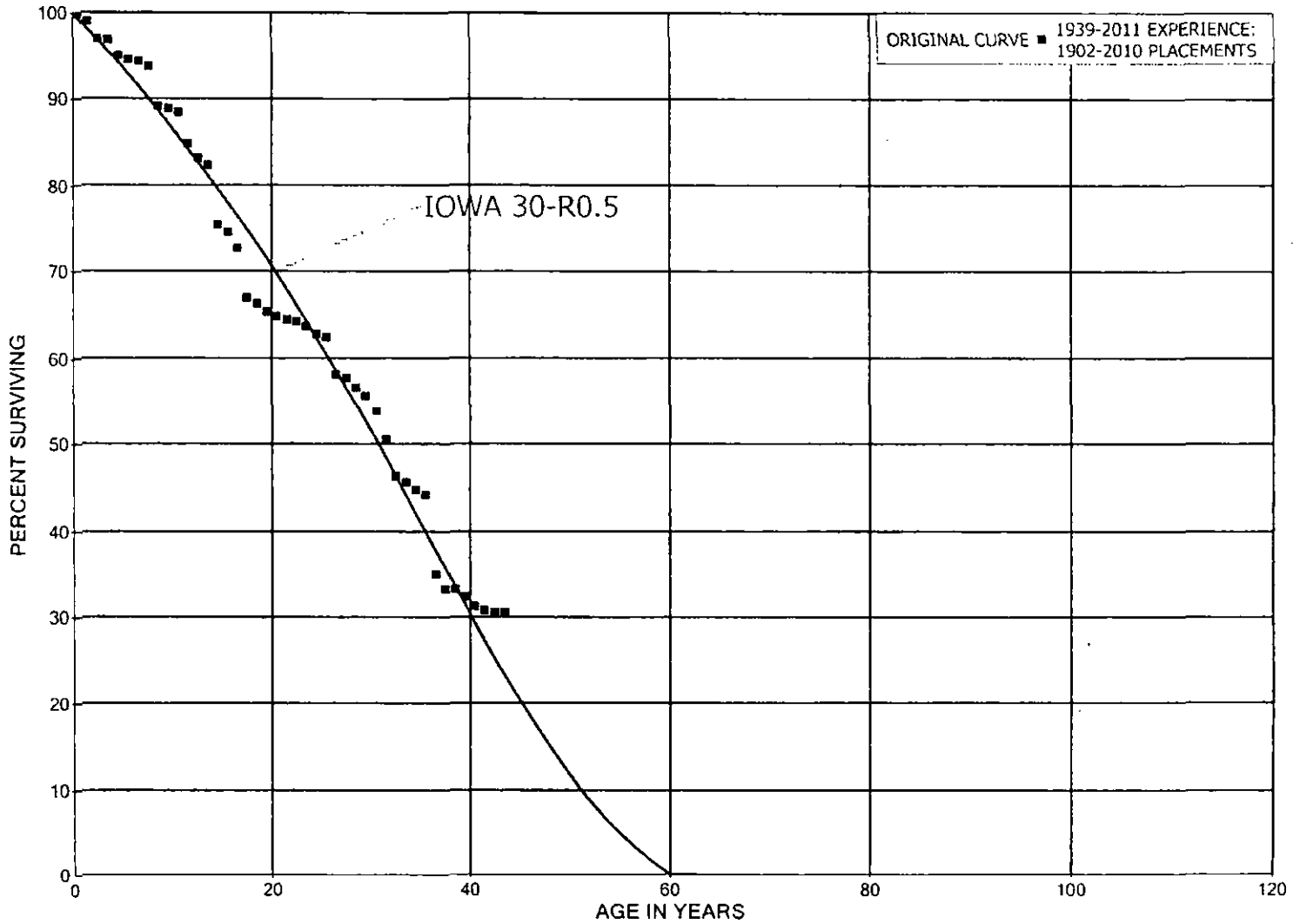
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2011			EXPERIENCE BAND 1972-2011		
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	24		0.0000	1.0000	2.87
120.5	24		0.0000	1.0000	2.87
121.5					2.87

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

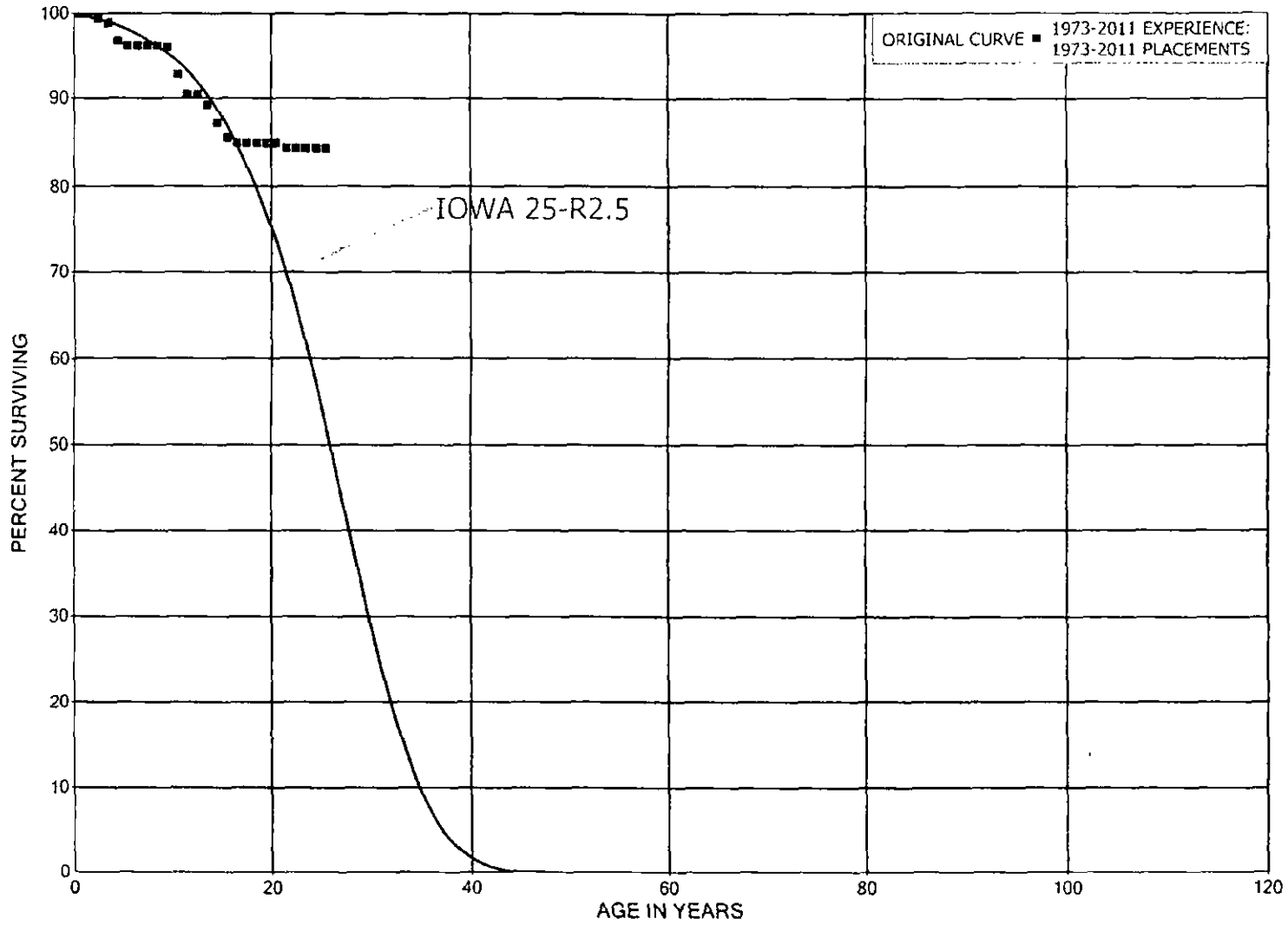
ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2010			EXPERIENCE BAND 1939-2011			
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	311,617	569	0.0018	0.9982	100.00	
0.5	314,751	2,879	0.0091	0.9909	99.82	
1.5	256,209	5,032	0.0196	0.9804	98.90	
2.5	255,606	434	0.0017	0.9983	96.96	
3.5	254,782	4,881	0.0192	0.9808	96.80	
4.5	262,020	1,221	0.0047	0.9953	94.94	
5.5	255,084	650	0.0025	0.9975	94.50	
6.5	251,252	1,423	0.0057	0.9943	94.26	
7.5	246,883	12,163	0.0493	0.9507	93.73	
8.5	212,959	781	0.0037	0.9963	89.11	
9.5	212,258	1,039	0.0049	0.9951	88.78	
10.5	214,229	8,483	0.0396	0.9604	88.35	
11.5	206,942	4,126	0.0199	0.9801	84.85	
12.5	202,673	1,962	0.0097	0.9903	83.16	
13.5	200,457	16,985	0.0847	0.9153	82.35	
14.5	181,633	2,175	0.0120	0.9880	75.37	
15.5	177,246	4,432	0.0250	0.9750	74.47	
16.5	171,486	13,461	0.0785	0.9215	72.61	
17.5	158,072	1,443	0.0091	0.9909	66.91	
18.5	156,995	2,189	0.0139	0.9861	66.30	
19.5	152,519	1,231	0.0081	0.9919	65.37	
20.5	151,288	851	0.0056	0.9944	64.85	
21.5	149,648	547	0.0037	0.9963	64.48	
22.5	148,687	1,225	0.0082	0.9918	64.25	
23.5	148,610	2,127	0.0143	0.9857	63.72	
24.5	147,381	776	0.0053	0.9947	62.81	
25.5	146,605	9,979	0.0681	0.9319	62.48	
26.5	122,303	1,144	0.0094	0.9906	58.22	
27.5	121,048	2,124	0.0175	0.9825	57.68	
28.5	118,557	2,246	0.0189	0.9811	56.67	
29.5	115,844	3,591	0.0310	0.9690	55.59	
30.5	98,723	6,112	0.0619	0.9381	53.87	
31.5	92,612	7,792	0.0841	0.9159	50.53	
32.5	84,617	1,184	0.0140	0.9860	46.28	
33.5	81,727	1,534	0.0188	0.9812	45.64	
34.5	73,511	1,062	0.0144	0.9856	44.78	
35.5	72,254	15,093	0.2089	0.7911	44.13	
36.5	57,165	2,780	0.0486	0.9514	34.91	
37.5	54,295	33	0.0006	0.9994	33.22	
38.5	54,235	1,517	0.0280	0.9720	33.20	

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 387 OTHER EQUIPMENT - GENERAL
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2010			EXPERIENCE BAND 1939-2011			
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	44,808	1,505	0.0336	0.9664	32.27	
40.5	43,304	676	0.0156	0.9844	31.18	
41.5	42,628	217	0.0051	0.9949	30.70	
42.5	42,391	99	0.0023	0.9977	30.54	
43.5	42,181	64	0.0015	0.9985	30.47	
44.5	41,673	263	0.0063	0.9937	30.42	
45.5	40,802	67	0.0016	0.9984	30.23	
46.5	40,736	82	0.0020	0.9980	30.18	
47.5	40,653		0.0000	1.0000	30.12	
48.5	40,653		0.0000	1.0000	30.12	
49.5	33,021	6,669	0.2020	0.7980	30.12	
50.5	26,352		0.0000	1.0000	24.04	
51.5	26,352	263	0.0100	0.9900	24.04	
52.5	25,900	263	0.0101	0.9899	23.80	
53.5	25,558		0.0000	1.0000	23.56	
54.5	11,183	166	0.0149	0.9851	23.56	
55.5	11,017		0.0000	1.0000	23.21	
56.5	2,034		0.0000	1.0000	23.21	
57.5	2,034	1,053	0.5178	0.4822	23.21	
58.5	981	645	0.6581	0.3419	11.19	
59.5	335	40	0.1198	0.8802	3.83	
60.5	295		0.0000	1.0000	3.37	
61.5	205	11	0.0531	0.9469	3.37	
62.5	194		0.0000	1.0000	3.19	
63.5	194		0.0000	1.0000	3.19	
64.5	194	5	0.0232	0.9768	3.19	
65.5	190		0.0000	1.0000	3.11	
66.5	190	2	0.0106	0.9894	3.11	
67.5	188	12	0.0617	0.9383	3.08	
68.5	176		0.0000	1.0000	2.89	
69.5	38		0.0000	1.0000	2.89	
70.5					2.89	

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



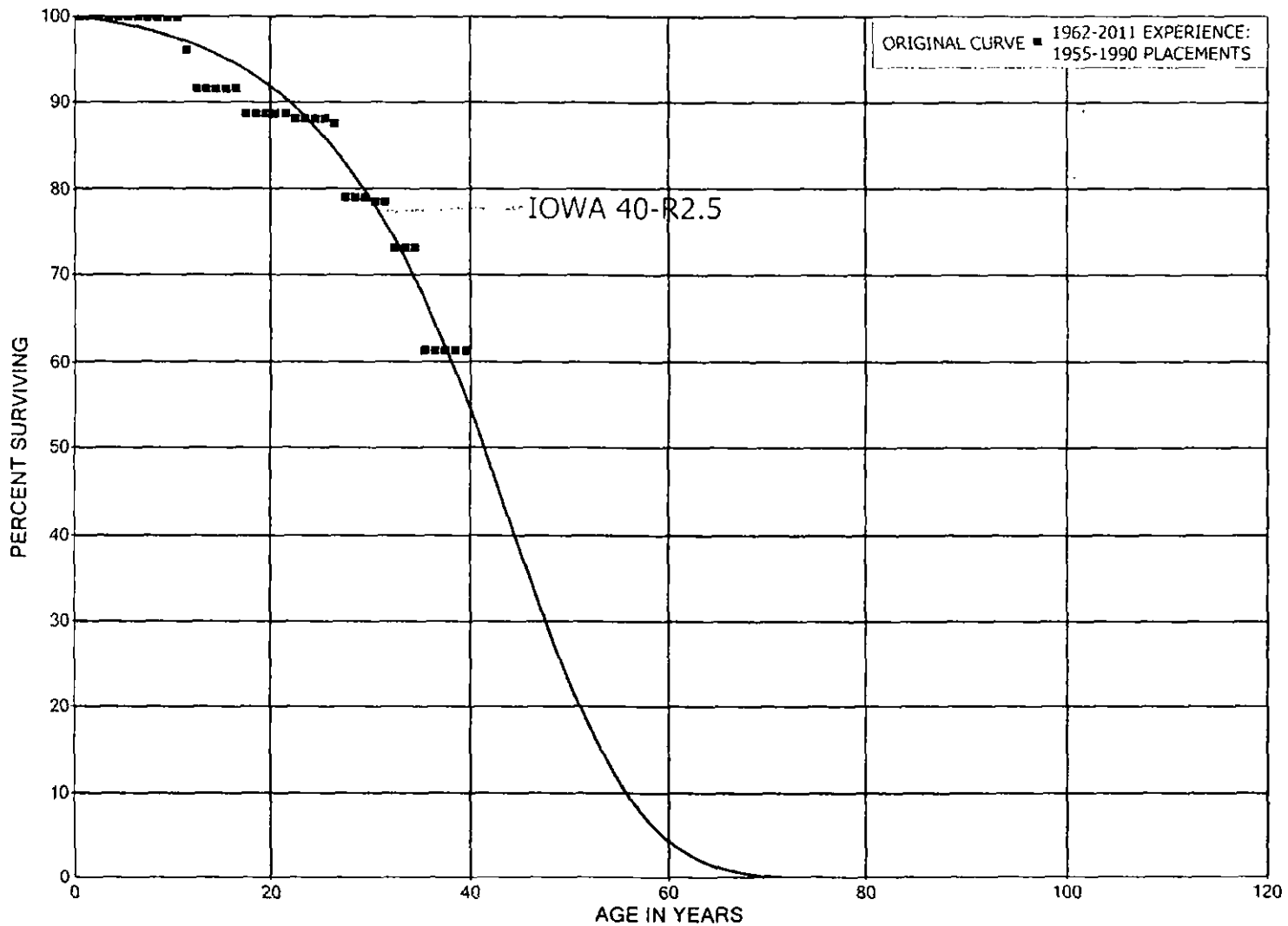
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2011			EXPERIENCE BAND 1973-2011		
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	1,115,435		0.0000	1.0000	100.00
0.5	1,103,006	900	0.0008	0.9992	100.00
1.5	980,496	4,801	0.0049	0.9951	99.92
2.5	967,235	6,294	0.0065	0.9935	99.43
3.5	960,940	19,945	0.0208	0.9792	98.78
4.5	931,057	5,100	0.0055	0.9945	96.73
5.5	884,778		0.0000	1.0000	96.20
6.5	618,693		0.0000	1.0000	96.20
7.5	499,116		0.0000	1.0000	96.20
8.5	496,790	1,159	0.0023	0.9977	96.20
9.5	495,631	16,978	0.0343	0.9657	95.98
10.5	336,187	8,448	0.0251	0.9749	92.69
11.5	277,560		0.0000	1.0000	90.36
12.5	277,560	3,511	0.0126	0.9874	90.36
13.5	274,049	6,349	0.0232	0.9768	89.22
14.5	267,700	4,937	0.0184	0.9816	87.15
15.5	262,763	1,836	0.0070	0.9930	85.54
16.5	260,926		0.0000	1.0000	84.95
17.5	256,844		0.0000	1.0000	84.95
18.5	255,126		0.0000	1.0000	84.95
19.5	248,615		0.0000	1.0000	84.95
20.5	210,370	1,490	0.0071	0.9929	84.95
21.5	170,927		0.0000	1.0000	84.34
22.5	167,501		0.0000	1.0000	84.34
23.5	167,501		0.0000	1.0000	84.34
24.5	127,496		0.0000	1.0000	84.34
25.5	65,900		0.0000	1.0000	84.34
26.5	38,547		0.0000	1.0000	84.34
27.5	33,816		0.0000	1.0000	84.34
28.5	23,121		0.0000	1.0000	84.34
29.5	23,121		0.0000	1.0000	84.34
30.5	23,121		0.0000	1.0000	84.34
31.5	21,976		0.0000	1.0000	84.34
32.5	21,976		0.0000	1.0000	84.34
33.5	21,976		0.0000	1.0000	84.34
34.5	21,976		0.0000	1.0000	84.34
35.5	15,667		0.0000	1.0000	84.34
36.5	12,478		0.0000	1.0000	84.34
37.5	917		0.0000	1.0000	84.34
38.5					84.34

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1990			EXPERIENCE BAND 1962-2011		
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	59,981	368	0.0061	0.9939	88.60
22.5	59,614		0.0000	1.0000	88.06
23.5	50,185		0.0000	1.0000	88.06
24.5	43,398		0.0000	1.0000	88.06
25.5	43,398	257	0.0059	0.9941	88.06
26.5	43,142	4,164	0.0965	0.9035	87.54
27.5	35,527		0.0000	1.0000	79.09
28.5	27,655		0.0000	1.0000	79.09
29.5	27,655	189	0.0068	0.9932	79.09
30.5	27,466		0.0000	1.0000	78.55
31.5	27,466	1,918	0.0698	0.9302	78.55
32.5	25,548		0.0000	1.0000	73.06
33.5	25,548		0.0000	1.0000	73.06
34.5	25,548	4,084	0.1599	0.8401	73.06
35.5	21,464		0.0000	1.0000	61.38
36.5	21,464		0.0000	1.0000	61.38
37.5	21,464		0.0000	1.0000	61.38
38.5	21,464		0.0000	1.0000	61.38

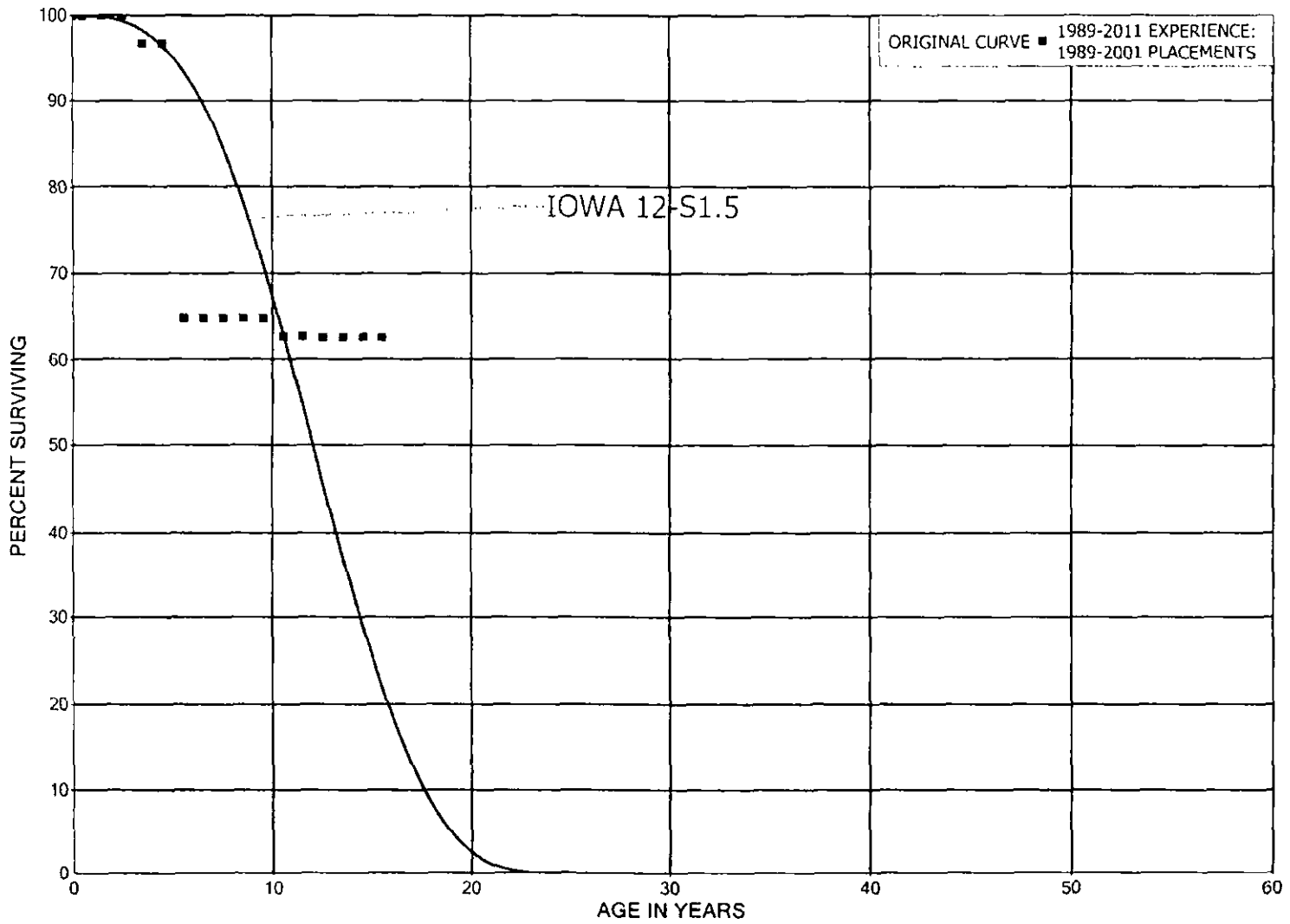
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1990			EXPERIENCE BAND 1962-2011		
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	61.38
40.5	3,493		0.0000	1.0000	61.38
41.5	3,493		0.0000	1.0000	61.38
42.5	3,493		0.0000	1.0000	61.38
43.5	3,493		0.0000	1.0000	61.38
44.5	3,493		0.0000	1.0000	61.38
45.5	3,493		0.0000	1.0000	61.38
46.5	3,493		0.0000	1.0000	61.38
47.5	3,493		0.0000	1.0000	61.38
48.5	3,493		0.0000	1.0000	61.38
49.5	3,493		0.0000	1.0000	61.38
50.5	3,493		0.0000	1.0000	61.38
51.5	3,493		0.0000	1.0000	61.38
52.5	1,363		0.0000	1.0000	61.38
53.5	1,171		0.0000	1.0000	61.38
54.5	1,171		0.0000	1.0000	61.38
55.5	1,171		0.0000	1.0000	61.38
56.5					61.38

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



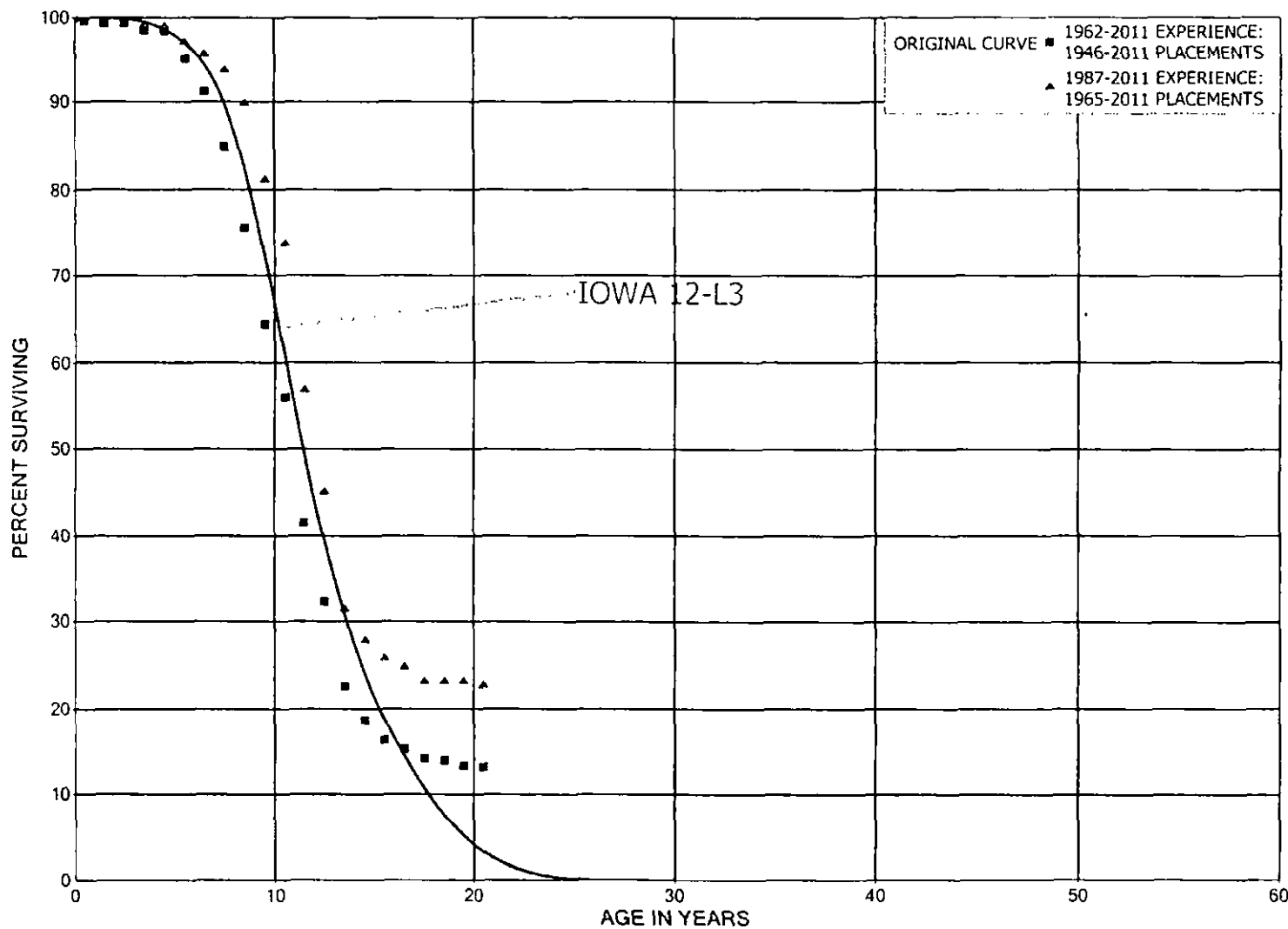
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2001			EXPERIENCE BAND 1989-2011		
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	3,121,665		0.0000	1.0000	100.00
0.5	3,121,665		0.0000	1.0000	100.00
1.5	3,121,665		0.0000	1.0000	100.00
2.5	3,121,665	103,870	0.0333	0.9667	100.00
3.5	3,017,795		0.0000	1.0000	96.67
4.5	3,017,795	993,540	0.3292	0.6708	96.67
5.5	2,024,255		0.0000	1.0000	64.85
6.5	2,024,255		0.0000	1.0000	64.85
7.5	2,024,255		0.0000	1.0000	64.85
8.5	2,024,255		0.0000	1.0000	64.85
9.5	2,024,255	65,288	0.0323	0.9677	64.85
10.5	1,878,220		0.0000	1.0000	62.75
11.5	1,878,220	4,406	0.0023	0.9977	62.75
12.5	1,855,364	1,064	0.0006	0.9994	62.61
13.5	1,755,899		0.0000	1.0000	62.57
14.5	1,755,899		0.0000	1.0000	62.57
15.5	1,475,807		0.0000	1.0000	62.57
16.5	340,339		0.0000	1.0000	62.57
17.5	222,411		0.0000	1.0000	62.57
18.5	126,466		0.0000	1.0000	62.57
19.5	126,466		0.0000	1.0000	62.57
20.5	101,772		0.0000	1.0000	62.57
21.5	99,674		0.0000	1.0000	62.57
22.5					62.57

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 1946-2011			EXPERIENCE BAND 1962-2011		
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	4,054,325	15,475	0.0038	0.9962	100.00
0.5	4,115,989	14,936	0.0036	0.9964	99.62
1.5	4,312,485		0.0000	1.0000	99.26
2.5	4,488,787	31,755	0.0071	0.9929	99.26
3.5	4,771,211	10,314	0.0022	0.9978	98.55
4.5	4,895,702	157,094	0.0321	0.9679	98.34
5.5	4,964,891	206,581	0.0416	0.9584	95.19
6.5	5,028,890	354,400	0.0705	0.9295	91.23
7.5	4,888,754	529,216	0.1083	0.8917	84.80
8.5	3,925,072	580,245	0.1478	0.8522	75.62
9.5	3,388,629	447,923	0.1322	0.8678	64.44
10.5	2,972,044	766,070	0.2578	0.7422	55.92
11.5	1,790,341	402,404	0.2248	0.7752	41.51
12.5	1,118,771	331,522	0.2963	0.7037	32.18
13.5	766,839	134,624	0.1756	0.8244	22.64
14.5	579,807	73,370	0.1265	0.8735	18.67
15.5	515,486	36,179	0.0702	0.9298	16.31
16.5	334,596	24,560	0.0734	0.9266	15.16
17.5	243,514	3,799	0.0156	0.9844	14.05
18.5	228,611	10,055	0.0440	0.9560	13.83
19.5	220,152	3,350	0.0152	0.9848	13.22
20.5	129,075	10,338	0.0801	0.9199	13.02
21.5	104,071		0.0000	1.0000	11.98
22.5	104,071	27,379	0.2631	0.7369	11.98
23.5	69,752		0.0000	1.0000	8.83
24.5	62,257		0.0000	1.0000	8.83
25.5	62,257		0.0000	1.0000	8.83
26.5	62,257		0.0000	1.0000	8.83
27.5	62,257	1,083	0.0174	0.9826	8.83
28.5	54,820		0.0000	1.0000	8.67
29.5	33,970		0.0000	1.0000	8.67
30.5	20,520		0.0000	1.0000	8.67
31.5	3,420		0.0000	1.0000	8.67
32.5	3,420		0.0000	1.0000	8.67
33.5	3,420		0.0000	1.0000	8.67
34.5	3,420		0.0000	1.0000	8.67
35.5	3,420		0.0000	1.0000	8.67
36.5	3,420		0.0000	1.0000	8.67
37.5	3,420		0.0000	1.0000	8.67
38.5	1,960		0.0000	1.0000	8.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2011			EXPERIENCE BAND 1962-2011		
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	8.67
40.5	1,960		0.0000	1.0000	8.67
41.5	1,413		0.0000	1.0000	8.67
42.5					8.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

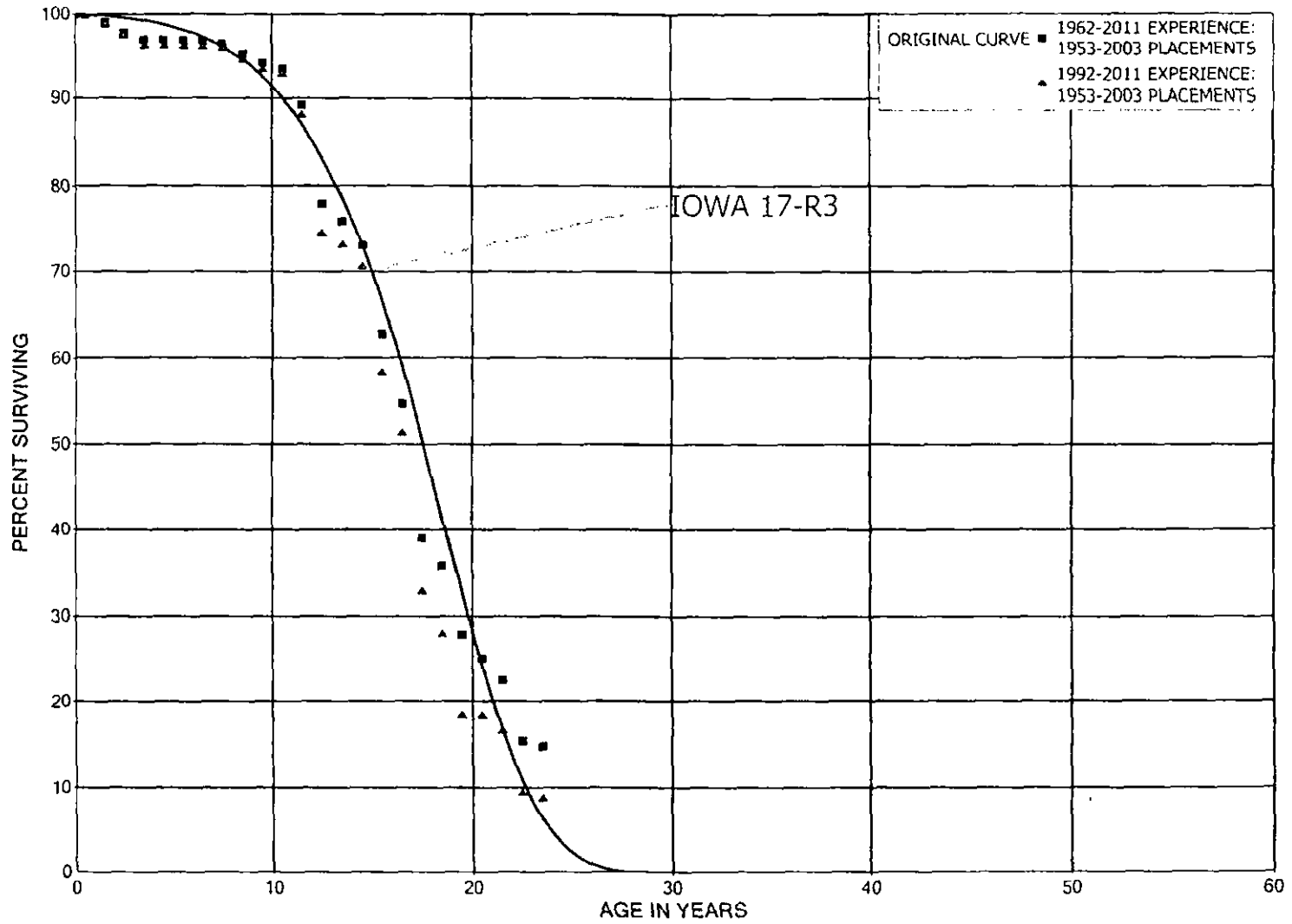
ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 1987-2011		
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	3,444,921		0.0000	1.0000	100.00
0.5	3,426,573		0.0000	1.0000	100.00
1.5	3,428,345		0.0000	1.0000	100.00
2.5	3,430,214	31,755	0.0093	0.9907	100.00
3.5	3,419,505	2,657	0.0008	0.9992	99.07
4.5	3,483,682	67,163	0.0193	0.9807	99.00
5.5	3,489,083	52,395	0.0150	0.9850	97.09
6.5	3,538,521	70,034	0.0198	0.9802	95.63
7.5	3,590,319	152,200	0.0424	0.9576	93.74
8.5	2,937,043	282,183	0.0961	0.9039	89.76
9.5	2,700,663	247,097	0.0915	0.9085	81.14
10.5	2,476,208	568,563	0.2296	0.7704	73.72
11.5	1,483,228	305,237	0.2058	0.7942	56.79
12.5	908,825	277,333	0.3052	0.6948	45.10
13.5	618,312	69,717	0.1128	0.8872	31.34
14.5	498,778	35,735	0.0716	0.9284	27.81
15.5	465,963	18,375	0.0394	0.9606	25.81
16.5	303,425	19,948	0.0657	0.9343	24.80
17.5	219,780		0.0000	1.0000	23.17
18.5	208,676		0.0000	1.0000	23.17
19.5	201,057	3,350	0.0167	0.9833	23.17
20.5	104,569	10,338	0.0989	0.9011	22.78
21.5	88,361		0.0000	1.0000	20.53
22.5	88,361	11,669	0.1321	0.8679	20.53
23.5	69,752		0.0000	1.0000	17.82
24.5	62,257		0.0000	1.0000	17.82
25.5	62,257		0.0000	1.0000	17.82
26.5	62,257		0.0000	1.0000	17.82
27.5	62,257	1,083	0.0174	0.9826	17.82
28.5	54,820		0.0000	1.0000	17.51
29.5	33,970		0.0000	1.0000	17.51
30.5	20,520		0.0000	1.0000	17.51
31.5	3,420		0.0000	1.0000	17.51
32.5	3,420		0.0000	1.0000	17.51
33.5	3,420		0.0000	1.0000	17.51
34.5	3,420		0.0000	1.0000	17.51
35.5	3,420		0.0000	1.0000	17.51
36.5	3,420		0.0000	1.0000	17.51
37.5	3,420		0.0000	1.0000	17.51
38.5	1,960		0.0000	1.0000	17.51

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2011			EXPERIENCE BAND 1987-2011		
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	17.51
40.5	1,960		0.0000	1.0000	17.51
41.5	1,413		0.0000	1.0000	17.51
42.5					17.51

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 1953-2003			EXPERIENCE BAND 1962-2011		
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	2,266,265		0.0000	1.0000	100.00
0.5	2,266,394	24,817	0.0109	0.9891	100.00
1.5	2,220,321	25,461	0.0115	0.9885	98.91
2.5	1,953,043	19,252	0.0099	0.9901	97.77
3.5	1,937,301		0.0000	1.0000	96.81
4.5	1,955,183	398	0.0002	0.9998	96.81
5.5	1,563,806	588	0.0004	0.9996	96.79
6.5	1,558,951	4,945	0.0032	0.9968	96.75
7.5	1,570,021	20,188	0.0129	0.9871	96.44
8.5	1,559,372	18,408	0.0118	0.9882	95.20
9.5	1,432,382	10,809	0.0075	0.9925	94.08
10.5	1,304,376	58,709	0.0450	0.9550	93.37
11.5	1,005,959	126,457	0.1257	0.8743	89.17
12.5	777,620	21,469	0.0276	0.9724	77.96
13.5	749,814	27,550	0.0367	0.9633	75.81
14.5	676,738	94,330	0.1394	0.8606	73.02
15.5	391,767	51,377	0.1311	0.8689	62.84
16.5	310,487	89,312	0.2877	0.7123	54.60
17.5	221,175	18,365	0.0830	0.9170	38.90
18.5	202,810	44,395	0.2189	0.7811	35.67
19.5	158,415	16,014	0.1011	0.8989	27.86
20.5	142,401	14,422	0.1013	0.8987	25.04
21.5	127,978	40,773	0.3186	0.6814	22.51
22.5	87,206	3,924	0.0450	0.9550	15.34
23.5	83,281	5,256	0.0631	0.9369	14.65
24.5	78,026	21,170	0.2713	0.7287	13.72
25.5	56,856	23,255	0.4090	0.5910	10.00
26.5	33,601	397	0.0118	0.9882	5.91
27.5	33,204	3,978	0.1198	0.8802	5.84
28.5	29,225	12,669	0.4335	0.5665	5.14
29.5	16,557	8,428	0.5090	0.4910	2.91
30.5	8,129	2,202	0.2709	0.7291	1.43
31.5	5,927		0.0000	1.0000	1.04
32.5	5,927	654	0.1104	0.8896	1.04
33.5	5,272	175	0.0332	0.9668	0.93
34.5	5,097		0.0000	1.0000	0.90
35.5	5,097		0.0000	1.0000	0.90
36.5	5,097	605	0.1187	0.8813	0.90
37.5	4,493	121	0.0269	0.9731	0.79
38.5	4,372		0.0000	1.0000	0.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1962-2011			
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	0.77	
40.5	4,327	2,211	0.5108	0.4892	0.76	
41.5	2,117	1,425	0.6731	0.3269	0.37	
42.5	692		0.0000	1.0000	0.12	
43.5	692		0.0000	1.0000	0.12	
44.5	692	692	1.0000		0.12	
45.5						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1992-2011		
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	1,756,085		0.0000	1.0000	100.00
0.5	1,793,086	24,817	0.0138	0.9862	100.00
1.5	1,813,526	25,461	0.0140	0.9860	98.62
2.5	1,563,388	19,252	0.0123	0.9877	97.23
3.5	1,585,913		0.0000	1.0000	96.03
4.5	1,621,505		0.0000	1.0000	96.03
5.5	1,330,365	588	0.0004	0.9996	96.03
6.5	1,329,777	1,446	0.0011	0.9989	95.99
7.5	1,344,575	20,188	0.0150	0.9850	95.89
8.5	1,330,588	17,231	0.0130	0.9870	94.45
9.5	1,229,293	6,707	0.0055	0.9945	93.22
10.5	1,110,455	57,168	0.0515	0.9485	92.72
11.5	813,580	125,382	0.1541	0.8459	87.94
12.5	600,895	10,410	0.0173	0.9827	74.39
13.5	584,148	20,887	0.0358	0.9642	73.10
14.5	517,734	89,984	0.1738	0.8262	70.49
15.5	237,109	28,778	0.1214	0.8786	58.24
16.5	182,353	65,714	0.3604	0.6396	51.17
17.5	121,895	18,365	0.1507	0.8493	32.73
18.5	124,429	43,275	0.3478	0.6522	27.80
19.5	104,409		0.0000	1.0000	18.13
20.5	104,807	10,302	0.0983	0.9017	18.13
21.5	94,504	40,773	0.4314	0.5686	16.35
22.5	54,156	3,924	0.0725	0.9275	9.29
23.5	50,232	5,256	0.1046	0.8954	8.62
24.5	44,976	20,899	0.4647	0.5353	7.72
25.5	24,077	23,255	0.9659	0.0341	4.13
26.5	1,476	397	0.2690	0.7310	0.14
27.5	1,429		0.0000	1.0000	0.10
28.5	1,429	600	0.4198	0.5802	0.10
29.5	829		0.0000	1.0000	0.06
30.5	1,434		0.0000	1.0000	0.06
31.5	1,555		0.0000	1.0000	0.06
32.5	1,555	654	0.4208	0.5792	0.06
33.5	945	175	0.1852	0.8148	0.03
34.5	2,504		0.0000	1.0000	0.03
35.5	4,405		0.0000	1.0000	0.03
36.5	4,405	605	0.1373	0.8627	0.03
37.5	3,801	121	0.0318	0.9682	0.02
38.5	4,372		0.0000	1.0000	0.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1992-2011			
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	0.02	
40.5	4,327	2,211	0.5108	0.4892	0.02	
41.5	2,117	1,425	0.6731	0.3269	0.01	
42.5	692		0.0000	1.0000	0.00	
43.5	692		0.0000	1.0000	0.00	
44.5	692	692	1.0000		0.00	
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, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
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	4,673		17	17	0.0
1888	6,580	6,548		32	49	0.0
1889	6,551	6,511		40	89	0.0
1890	1,703	1,689		14	103	0.0
1891	8,350	8,273		77	180	0.0
1892	1,355	1,341		14	194	0.0
1893	675	668		7	201	0.0
1894	1,617	1,596		21	222	0.0
1895	1,133	1,118		15	237	0.0
1896	4,261	4,193		68	305	0.0
1897	2,268	2,229		39	344	0.0
1898	1,634	1,604		30	374	0.0
1899	934	915		19	393	0.0
1900	8,185	8,011		174	567	0.0
1901	29,337	26,069	3,268		3,835	0.0
1902	7,497	7,290	207		4,042	0.0
1903	15,760	15,294	466		4,508	0.0
1904	9,089	8,723	366		4,874	0.0
1905	13,584	13,124	460		5,334	0.0
1906	5,827	5,648	179		5,513	0.0
1907	4,319	4,179	140		5,653	0.0
1908	5,095	4,920	175		5,828	0.0
1909	5,578	5,378	200		6,028	0.0
1910	945	909	36		6,064	0.0
1911	2,461	2,247	214		6,278	0.0
1912	1,643	1,566	77		6,355	0.0
1913	8,651	7,504	1,147		7,502	0.0
1914	7,367	6,957	410		7,912	0.0
1915	11,241	10,711	530		8,442	0.0
1916	3,453	3,341	112		8,554	0.0
1917	4,903	4,551	352		8,906	0.0
1918	2,547	2,487	60		8,966	0.0
1919	2,392	2,331	61		9,027	0.0
1920	4,369	3,892	477		9,504	0.0
1921	25,790	20,658	5,132		14,636	0.0
1922	10,219	9,625	594		15,230	0.0
1923	33,592	28,034	5,558		20,788	0.0
1924	71,786	56,866	14,920		35,708	0.0
1925	56,429	46,779	9,650		45,358	0.0
1926	65,701	53,144	12,557		57,915	0.0
1927	34,332	29,038	5,294		63,209	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	51,654	42,573		9,081	72,290	0.0
1929	127,097	101,103		25,994	98,284	0.0
1930	98,047	76,486		21,561	119,845	0.0
1931	105,973	82,114		23,859	143,704	0.0
1932	46,529	35,978		10,551	154,255	0.0
1933	31,184	24,568		6,616	160,871	0.0
1934	39,519	31,301		8,218	169,089	0.0
1935	42,901	33,069		9,832	178,921	0.0
1936	54,596	42,636		11,960	190,881	0.0
1937	81,242	64,366		16,876	207,757	0.0
1938	78,153	63,158		14,995	222,752	0.0
1939	234,896	181,101		53,795	276,547	0.0
1940	155,920	122,503		33,417	309,964	0.0
1941	204,306	158,888		45,418	355,382	0.0
1942	136,577	108,036		28,541	383,923	0.0
1943	71,453	56,614		14,839	398,762	0.0
1944	36,132	29,381		6,751	405,513	0.0
1945	31,622	25,508		6,114	411,627	0.0
1946	144,990	112,838		32,152	443,779	0.0
1947	141,616	112,409		29,207	472,986	0.0
1948	348,966	270,258		78,708	551,694	0.0
1949	897,960	681,655		216,305	767,999	0.1
1950	1,379,130	1,043,238		335,892	1,103,891	0.1
1951	1,131,205	860,693		270,512	1,374,403	0.1
1952	2,250,319	1,667,365		582,954	1,957,357	0.1
1953	1,591,364	1,188,923		402,441	2,359,798	0.2
1954	1,967,420	1,471,062		496,358	2,856,156	0.2
1955	4,541,124	3,316,202	1,224,922		4,081,078	0.3
1956	3,027,325	2,186,988	840,337		4,921,415	0.4
1957	3,809,608	2,769,864	1,039,744		5,961,159	0.4
1958	4,612,153	3,335,917	1,276,236		7,237,395	0.5
1959	4,022,713	2,873,660	1,149,053		8,386,448	0.6
1960	4,202,517	2,990,068	1,212,449		9,598,897	0.7
1961	4,476,034	3,185,870	1,290,164		10,889,061	0.8
1962	4,099,415	2,871,092	1,228,323		12,117,384	0.9
1963	5,032,979	3,518,813	1,514,166		13,631,550	1.0
1964	5,081,022	3,523,785	1,557,237		15,188,787	1.1
1965	4,311,231	2,991,271	1,319,960		16,508,747	1.2
1966	6,016,084	4,141,713	1,874,371		18,383,118	1.3
1967	5,719,251	3,922,388	1,796,863		20,179,981	1.5
1968	4,968,540	3,292,790	1,675,750		21,855,731	1.6
1969	4,479,656	2,854,732	1,624,924		23,480,655	1.7
1970	4,202,750	3,003,750	1,199,000		24,679,655	1.8
1971	6,276,579	4,039,832	2,236,747		26,916,402	2.0
1972	3,799,475	2,246,016	1,553,459		28,469,861	2.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1973	4,404,114	2,128,412	2,275,702		30,745,563	2.2
1974	3,662,831	1,520,208	2,142,623		32,888,186	2.4
1975	3,842,271	1,595,737	2,246,534		35,134,720	2.6
1976	4,242,260	2,197,476	2,044,784		37,179,504	2.7
1977	8,573,861	4,432,717	4,141,144		41,320,648	3.0
1978	7,842,777	3,964,872	3,877,905		45,198,553	3.3
1979	9,624,978	4,806,153	4,818,825		50,017,378	3.6
1980	12,930,987	6,525,066	6,405,921		56,423,299	4.1
1981	15,117,910	7,534,453	7,583,457		64,006,756	4.7
1982	14,009,539	6,631,240	7,378,299		71,385,055	5.2
1983	11,446,351	5,357,739	6,088,612		77,473,667	5.6
1984	13,228,600	6,054,374	7,174,226		84,647,893	6.2
1985	13,321,061	6,067,509	7,253,552		91,901,445	6.7
1986	14,760,262	6,614,260	8,146,002		100,047,447	7.3
1987	15,222,187	6,784,194	8,437,993		108,485,440	7.9
1988	17,679,377	7,640,250	10,039,127		118,524,567	8.6
1989	16,855,212	7,248,266	9,606,946		128,131,513	9.3
1990	15,438,757	6,600,135	8,838,622		136,970,135	10.0
1991	14,991,200	6,241,114	8,750,086		145,720,221	10.6
1992	16,575,840	6,652,887	9,922,953		155,643,174	11.3
1993	17,990,266	7,138,757	10,851,509		166,494,683	12.1
1994	21,163,300	8,046,577	13,116,723		179,611,406	13.1
1995	21,520,714	8,356,043	13,164,671		192,776,077	14.1
1996	22,412,871	8,432,154	13,980,717		206,756,794	15.1
1997	24,806,096	8,753,946	16,052,150		222,808,944	16.2
1998	23,083,878	7,794,008	15,289,870		238,098,814	17.4
1999	22,181,798	6,975,389	15,206,409		253,305,223	18.5
2000	24,048,319	8,891,577	15,156,742		268,461,965	19.6
2001	22,775,686	6,540,621	16,235,065		284,697,030	20.8
2002	18,565,888	5,186,849	13,379,039		298,076,069	21.7
2003	22,935,706	6,032,565	16,903,141		314,979,210	23.0
2004	33,104,701	7,500,569	25,604,132		340,583,342	24.8
2005	37,776,834	7,605,771	30,171,063		370,754,405	27.0
2006	28,167,281	5,660,478	22,506,803		393,261,208	28.7
2007	57,382,792	9,453,149	47,929,643		441,190,851	32.2
2008	82,432,212	12,099,969	70,332,243		511,523,094	37.3
2009	57,442,516	7,755,963	49,686,553		561,209,647	40.9
2010	71,711,675	8,364,580	63,347,095		624,556,742	45.5
2011	130,289,555	15,804,048	114,485,507		739,042,249	53.9
2012	141,784,459	12,011,881	129,772,578		868,814,827	63.3
2013	168,778,001	9,638,566	159,139,435		1,027,954,262	74.9

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2014	180,633,840	7,208,538	173,425,302		1,201,379,564	87.6
2015	172,828,900	2,183,878	170,645,022		1,372,024,586	100.0
SUBTOTAL	1,732,254,275	360,229,684	1,372,024,586			
AMORTIZABLE PLANT	23,940,135	7,472,254	16,467,881			
NONDEPRECIABLE PLANT	172,413	-	172,413			
TOTAL	1,756,366,823	367,701,938	1,388,664,880			

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, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,307	1,896			
1973	35.65	24	35		1	19.58
	1,932.08	1,331	1,931		1	

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	87,708	102,356	21,891	16.63	1,316
1971	44,955.88	31,485	36,743	8,213	16.78	489
1972	23,833.95	16,563	19,329	4,505	16.91	266
1973	1,046.90	722	843	204	17.04	12
1996	107,318.16	55,011	64,198	43,120	18.46	2,336
1997	932.86	466	544	389	18.48	21
1998	7,804.72	3,779	4,410	3,395	18.55	183
2001	87,639.68	38,158	44,531	43,109	18.70	2,305
2003	212,167.85	84,570	98,694	113,474	18.74	6,055
2004	195,419.81	73,849	86,182	109,238	18.79	5,814
2008	673,302.63	190,275	222,051	451,252	18.83	23,965
2009	4,140.12	1,052	1,228	2,912	18.84	155
2010	4,750.10	1,060	1,237	3,513	18.85	186
2012	59,116.96	9,092	10,610	48,507	18.80	2,580
2013	744,499.19	84,947	99,134	645,365	18.77	34,383
2014	841,978.92	59,275	69,174	772,805	18.70	41,326
	3,133,154.50	738,012	861,264	2,271,890		121,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	227,981	326,260			
1971	246,359.45	170,988	246,359			
1972	166,322.06	114,631	166,322			
1978	60,192.37	39,512	60,177	15	19.58	1
	799,133.73	553,112	799,118	16		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.0	0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	49,474	62,707			
1971	61,403.78	48,015	61,404			
1972	42,286.87	32,768	42,287			
1978	2,281.54	1,759	2,282			
	168,679.67	132,016	168,680			
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, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	144,604	206,932		9	19.58
	206,940.78	144,604	206,932		9	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	188,443	260,327			
1972	62,624.57	44,982	62,625			
1973	54,831.76	39,083	54,832			
1984	13,885.22	9,423	13,885			
1989	13,619.22	8,562	13,619			
	405,287.78	290,493	405,288			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1950	4,470.32	3,875	4,470			
1952	20,420.15	17,507	20,420			
1957	322.25	268	322			
1967	1,101.11	846	1,073	28	11.40	2
1969	2,049.90	1,545	1,959	91	12.06	8
1970	466,754.38	348,343	441,705	25,049	12.38	2,023
1971	20,265.11	14,966	18,977	1,288	12.71	101
1972	3,947.56	2,885	3,658	290	13.03	22
1979	1,814.60	1,302	1,651	164	14.35	11
1987	19,410.12	12,411	15,737	3,673	16.03	229
1991	11,030.99	6,545	8,299	2,732	16.74	163
1993	1,494.62	848	1,075	420	17.11	25
2013	280,270.55	32,511	41,225	239,046	18.42	12,978
2014	24,600.00	1,766	2,239	22,361	18.31	1,221
2015	239,900.00	5,446	6,906	232,994	17.93	12,995
	1,097,851.66	451,064	569,716	528,136		29,778

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 2.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	74,761.84	58,049	74,762			
1975	2,685.09	1,964	2,685			
1981	13,738.52	10,450	13,739			
1986	29,489.73	20,734	29,490			
1987	2,334.83	1,619	2,334			
	123,010.01	92,816	123,010			

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1920	80.52	76	73	8	3.51	2
1953	1.87	1	1	1	14.38	
1957	3,093.04	2,307	2,213	880	16.52	53
1961	799.67	567	544	256	18.89	14
1962	312.88	219	210	103	19.52	5
1963	5,543.49	3,825	3,669	1,874	20.15	93
1964	3,594.90	2,445	2,345	1,250	20.80	60
1965	1,116.13	748	718	398	21.46	19
1966	2,315.75	1,527	1,465	851	22.13	38
1967	11,196.02	7,265	6,969	4,227	22.82	185
1968	1,951.89	1,246	1,195	757	23.51	32
1969	12,068.25	7,571	7,263	4,805	24.22	198
1970	8,400.45	5,179	4,968	3,432	24.93	138
1971	20,624.34	12,486	11,977	8,647	25.65	337
1972	11,465.21	6,810	6,533	4,932	26.39	187
1973	5,400.51	3,146	3,018	2,383	27.13	88
1974	16,451.72	9,395	9,012	7,440	27.88	267
1975	24,941.90	13,952	13,384	11,558	28.64	404
1976	25,575.57	15,322	14,698	10,878	26.38	412
1977	53,895.97	31,680	30,390	23,506	26.94	873
1978	20,968.74	12,082	11,590	9,379	27.52	341
1979	36,203.17	20,303	19,476	16,727	28.52	587
1980	22,790.33	12,512	12,002	10,788	29.10	371
1981	39,646.18	21,286	20,419	19,227	29.69	648
1982	62,451.65	32,762	31,427	31,025	30.28	1,025
1983	39,930.33	20,321	19,493	20,437	31.28	653
1984	44,483.97	22,082	21,183	23,301	31.87	731
1985	68,875.25	33,308	31,951	36,924	32.48	1,137
1986	41,797.51	19,674	18,873	22,925	33.08	693
1987	63,541.46	28,892	27,715	35,826	34.08	1,051
1988	98,355.87	43,414	41,646	56,710	34.70	1,634
1989	130,553.33	55,877	53,601	76,952	35.31	2,179
1990	83,708.95	34,471	33,067	50,642	36.31	1,395
1991	49,055.75	19,524	18,729	30,327	36.93	821
1992	13,417.64	5,152	4,942	8,476	37.56	226
1993	43,179.19	15,873	15,226	27,953	38.56	725
1994	35,190.73	12,436	11,929	23,262	39.19	594
1995	19,218.45	6,513	6,248	12,970	39.83	326
1996	45,908.18	14,796	14,193	31,715	40.83	777
1997	41,246.16	12,687	12,170	29,076	41.46	701
1998	9,164.57	2,666	2,557	6,608	42.46	156
1999	6,016.70	1,659	1,591	4,426	43.11	103

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2000	14,194.65	3,698	3,547	10,648	43.76	243
2001	14,585.11	3,553	3,408	11,177	44.76	250
2002	3,022.43	689	661	2,361	45.41	52
2003	43,610.14	9,206	8,831	34,779	46.41	749
2004	76,943.39	15,019	14,407	62,536	47.06	1,329
2005	26,759.63	4,795	4,600	22,160	47.72	464
2006	37,329.33	6,047	5,801	31,528	48.72	647
2007	66,924.78	9,744	9,347	57,578	49.39	1,166
2008	28,109.96	3,626	3,478	24,632	50.06	492
2009	92,650.99	10,340	9,919	82,732	51.06	1,620
2010	122,441.83	11,607	11,134	111,308	51.73	2,152
2011	76,536.72	5,947	5,705	70,832	52.40	1,352
2012	184,163.44	11,142	10,689	173,474	53.08	3,268
2013	191,314.28	8,227	7,892	183,422	53.76	3,412
2014	10,935.45	278	267	10,668	54.45	196
2015	95,500.00	726	696	94,804	54.23	1,748
	2,309,556.32	678,701	651,055	1,658,501		39,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 1.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	951	952			
1886	9,401.15	9,332	9,401			
1887	4,690.00	4,625	4,673	17	1.04	16
1888	6,579.75	6,480	6,548	32	1.14	28
1889	6,551.18	6,444	6,511	40	1.23	33
1890	1,679.50	1,649	1,666	14	1.36	10
1891	8,350.23	8,187	8,273	77	1.47	52
1892	1,354.95	1,327	1,341	14	1.54	9
1893	650.85	637	644	7	1.65	4
1894	1,616.78	1,579	1,596	21	1.75	12
1895	1,133.20	1,106	1,118	15	1.83	8
1896	4,260.56	4,150	4,193	68	1.94	35
1897	2,267.65	2,206	2,229	39	2.05	19
1898	1,633.73	1,587	1,604	30	2.14	14
1899	934.25	906	915	19	2.25	8
1900	8,185.42	7,928	8,011	174	2.36	74
1901	15,227.76	14,728	14,882	346	2.46	141
1902	7,330.74	7,079	7,153	178	2.58	69
1903	15,446.32	14,890	15,046	400	2.70	148
1904	8,443.31	8,128	8,213	230	2.80	82
1905	13,211.32	12,695	12,828	383	2.93	131
1906	5,826.89	5,590	5,648	179	3.05	59
1907	4,318.72	4,136	4,179	140	3.17	44
1908	5,084.82	4,861	4,912	173	3.30	52
1909	5,578.23	5,322	5,378	200	3.44	58
1910	944.58	900	909	36	3.57	10
1911	1,805.52	1,716	1,734	72	3.71	19
1912	1,590.08	1,508	1,524	66	3.85	17
1913	4,199.64	3,976	4,018	182	3.99	46
1914	6,522.34	6,162	6,226	296	4.14	71
1915	9,299.36	8,766	8,858	441	4.30	103
1916	2,133.53	2,007	2,028	106	4.45	24
1917	2,947.27	2,766	2,795	152	4.62	33
1918	969.85	908	917	53	4.79	11
1919	713.16	666	673	40	4.95	8
1920	1,116.43	1,040	1,051	65	5.13	13
1921	2,386.50	2,217	2,240	146	5.32	27
1922	5,478.84	5,077	5,130	349	5.50	63
1923	5,748.64	5,312	5,368	381	5.70	67
1924	2,962.36	2,729	2,758	204	5.90	35

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,427	7,505	581	6.11	95
1926	3,690.49	3,379	3,414	276	6.33	44
1927	3,441.21	3,141	3,174	267	6.55	41
1928	3,616.30	3,289	3,323	293	6.78	43
1929	9,736.71	8,825	8,917	820	7.02	117
1930	3,705.73	3,347	3,382	324	7.27	45
1931	4,695.61	4,224	4,268	428	7.53	57
1932	2,031.20	1,820	1,839	192	7.79	25
1933	2,540.95	2,268	2,292	249	8.07	31
1934	4,020.82	3,573	3,610	411	8.36	49
1935	866.62	767	775	92	8.66	11
1936	4,994.63	4,397	4,443	552	8.97	62
1937	3,607.79	3,161	3,194	414	9.29	45
1938	1,245.49	1,086	1,097	148	9.62	15
1939	956.06	829	838	118	9.97	12
1940	13,850.45	11,943	12,068	1,782	10.33	173
1941	4,887.61	4,190	4,234	654	10.71	61
1942	8,169.68	6,961	7,034	1,136	11.10	102
1943	1,693.42	1,434	1,449	244	11.51	21
1944	978.40	823	832	146	11.93	12
1945	1,004.81	839	848	157	12.38	13
1946	344.00	285	288	56	12.83	4
1947	142.29	117	118	24	13.31	2
1948	3,080.71	2,513	2,539	542	13.81	39
1949	16,198.32	13,106	13,243	2,955	14.32	206
1950	20,911.66	16,768	16,943	3,969	14.86	267
1951	11,956.42	9,500	9,599	2,357	15.41	153
1952	8,038.39	6,325	6,391	1,647	15.99	103
1953	5,949.87	4,634	4,682	1,268	16.59	76
1954	21,585.01	16,632	16,806	4,779	17.21	278
1955	32,149.56	24,498	24,754	7,396	17.85	414
1956	51,558.51	38,827	39,233	12,326	18.52	666
1957	19,916.61	14,818	14,973	4,944	19.20	258
1958	63,499.25	46,642	47,130	16,369	19.91	822
1959	28,371.09	20,563	20,778	7,593	20.64	368
1960	26,305.63	18,803	19,000	7,306	21.39	342
1961	15,768.03	11,109	11,225	4,543	22.16	205
1962	18,087.78	12,553	12,684	5,404	22.95	235
1963	27,374.57	18,702	18,898	8,477	23.76	357
1964	40,027.79	26,904	27,185	12,843	24.59	522
1965	17,574.04	11,613	11,734	5,840	25.44	230
1966	18,597.25	12,073	12,199	6,398	26.31	243

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	61,778	62,424	34,487	27.19	1,268
1968	82,637.79	51,687	52,227	30,411	28.09	1,083
1969	46,057.56	28,248	28,543	17,515	29.00	604
1970	45,097.36	27,107	27,390	17,707	29.92	592
1971	54,600.87	32,142	32,478	22,123	30.85	717
1972	80,841.70	46,565	47,052	33,790	31.80	1,063
1973	31,060.02	17,497	17,680	13,380	32.75	409
1974	42,716.26	23,511	23,757	18,959	33.72	562
1975	53,203.52	28,595	28,894	24,310	34.69	701
1976	46,796.87	25,270	25,534	21,263	33.58	633
1977	50,016.13	26,519	26,796	23,220	34.04	682
1978	27,600.77	14,253	14,402	13,199	35.04	377
1979	28,364.25	14,256	14,405	13,959	36.04	387
1980	24,054.08	11,758	11,881	12,173	37.04	329
1981	55,235.53	26,237	26,511	28,725	38.04	755
1982	47,534.94	21,923	22,152	25,383	39.04	650
1983	27,148.25	12,146	12,273	14,875	40.04	372
1984	30,306.87	13,141	13,278	17,029	41.04	415
1985	72,105.59	30,270	30,587	41,519	42.04	988
1986	17,533.91	7,119	7,193	10,341	43.04	240
1987	27,416.83	10,753	10,865	16,552	44.04	376
1988	11,339.22	4,291	4,336	7,003	45.04	155
1989	70,082.23	25,552	25,819	44,263	46.04	961
1990	44,760.66	15,702	15,866	28,895	47.04	614
1991	35,224.46	11,871	11,995	23,229	48.04	484
1992	54,141.31	17,498	17,681	36,460	49.04	743
1993	58,993.43	18,253	18,444	40,549	50.04	810
1994	184,531.84	54,548	55,119	129,413	51.04	2,536
1995	584,928.49	164,833	166,558	418,370	52.04	8,039
1996	126,940.88	34,020	34,376	92,565	53.04	1,745
1997	68,030.65	17,293	17,474	50,557	54.04	936
1998	40,132.45	9,648	9,749	30,383	55.04	552
2000	15,568.19	3,313	3,348	12,220	57.04	214
2001	39,714.12	7,903	7,985	31,729	58.04	547
2002	181,571.19	33,627	33,979	147,592	59.04	2,500
2003	1,938.28	332	335	1,603	60.04	27
	3,233,106.76	1,539,625	1,555,652	1,677,455		42,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.32

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1905	55.47	52	46	9	3.38	3
1913	365.84	333	297	69	5.36	13
1914	373.05	338	301	72	5.59	13
1916	38.57	35	31	8	6.05	1
1922	314.29	275	245	69	7.58	9
1925	192.84	166	148	45	8.40	5
1927	206.79	176	157	50	8.97	6
1928	517.83	438	390	128	9.25	14
1929	4,187.69	3,521	3,135	1,053	9.55	110
1930	4,233.59	3,539	3,151	1,083	9.84	110
1931	1,144.14	951	847	297	10.14	29
1932	2,333.33	1,927	1,716	617	10.45	59
1933	2,577.59	2,116	1,884	694	10.75	65
1934	1,030.62	841	749	282	11.06	25
1935	91.08	74	66	25	11.38	2
1936	1,877.21	1,511	1,345	532	11.70	45
1938	583.50	463	412	172	12.36	14
1939	4,422.97	3,487	3,105	1,318	12.70	104
1940	525.01	411	366	159	13.04	12
1941	851.83	662	589	263	13.39	20
1942	1,222.54	942	839	384	13.75	28
1943	714.66	547	487	228	14.11	16
1945	611.44	460	410	201	14.86	14
1946	981.09	732	652	329	15.25	22
1947	2,657.67	1,965	1,750	908	15.64	58
1948	6,452.19	4,727	4,209	2,243	16.04	140
1949	1,113.17	808	719	394	16.45	24
1950	4,859.65	3,493	3,110	1,750	16.87	104
1951	11,906.74	8,474	7,546	4,361	17.30	252
1952	18,661.56	13,147	11,707	6,955	17.73	392
1953	22,243.33	15,504	13,806	8,437	18.18	464
1954	18,551.21	12,791	11,390	7,161	18.63	384
1955	11,781.68	8,033	7,153	4,629	19.09	242
1956	32,696.55	22,037	19,623	13,074	19.56	668
1957	29,353.78	19,550	17,408	11,946	20.04	596
1958	42,224.82	27,777	24,734	17,491	20.53	852
1959	24,924.96	16,189	14,415	10,510	21.03	500
1960	29,117.38	18,669	16,624	12,493	21.53	580
1961	38,944.22	24,632	21,933	17,011	22.05	771
1962	44,542.63	27,787	24,743	19,800	22.57	877
1963	29,876.40	18,374	16,361	13,515	23.10	585
1964	46,297.43	28,056	24,982	21,315	23.64	902

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	30,742.35	18,348	16,338	14,404	24.19	595
1966	26,700.17	15,691	13,972	12,728	24.74	514
1967	19,125.40	11,058	9,847	9,278	25.31	367
1968	9,992.99	5,683	5,060	4,933	25.88	191
1969	17,975.87	10,049	8,948	9,028	26.46	341
1970	5,833.27	3,203	2,852	2,981	27.05	110
1971	20,336.18	10,965	9,764	10,572	27.65	382
1972	11,753.73	6,220	5,539	6,215	28.25	220
1973	14,051.89	7,293	6,494	7,558	28.86	262
1974	12,441.69	6,329	5,636	6,806	29.48	231
1975	16,656.67	8,298	7,389	9,268	30.11	308
1976	25,997.41	15,575	13,869	12,128	26.38	460
1977	22,307.23	13,112	11,676	10,631	26.94	395
1978	20,794.23	11,982	10,669	10,125	27.52	368
1979	32,711.91	18,584	16,548	16,164	27.69	584
1980	12,251.03	6,812	6,066	6,185	28.28	219
1981	27,427.35	14,915	13,281	14,146	28.87	490
1982	40,781.84	21,667	19,293	21,489	29.48	729
1983	18,012.34	9,401	8,371	9,641	29.70	325
1984	14,417.14	7,338	6,534	7,883	30.31	260
1985	12,683.13	6,288	5,599	7,084	30.93	229
1986	26,175.43	12,706	11,314	14,861	31.19	476
1987	11,180.69	5,274	4,696	6,485	31.83	204
1988	40,843.83	18,813	16,752	24,092	32.11	750
1989	14,356.22	6,409	5,707	8,649	32.76	264
1990	10,319.80	4,485	3,994	6,326	33.06	191
1991	35,531.56	14,923	13,288	22,244	33.72	660
1992	128.93	53	47	82	34.06	2
1993	23,354.92	9,214	8,205	15,150	34.40	440
1994	1,503.01	570	508	995	35.08	28
1995	13,523.06	4,943	4,401	9,122	35.45	257
1996	15,600.10	5,482	4,881	10,719	35.83	299
1997	25,587.67	8,623	7,678	17,910	36.23	494
1998	63,662.34	20,512	18,265	45,397	36.64	1,239
1999	4,522.68	1,388	1,236	3,287	37.06	89
2000	29,438.18	8,578	7,638	21,800	37.49	581
2001	30,545.92	8,412	7,490	23,056	37.94	608
2002	24,113.69	6,277	5,589	18,525	38.13	486
2003	65,726.13	15,998	14,245	51,481	38.60	1,334
2004	33,997.42	7,724	6,878	27,119	38.83	698
2005	65,899.72	13,865	12,346	53,554	39.09	1,370
2006	199,577.51	38,718	34,477	165,101	39.13	4,219

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, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	99,875.96	17,568	15,643	84,233	39.43	2,136
2008	415,459.68	65,643	58,452	357,008	39.53	9,031
2009	42,127.66	5,894	5,248	36,880	39.45	935
2010	180,140.65	21,761	19,377	160,764	39.43	4,077
2011	223,564.45	22,602	20,126	203,438	39.25	5,183
2012	254,982.77	20,654	18,392	236,591	38.78	6,101
2013	380,979.96	22,821	20,321	360,659	37.91	9,514
2014	205,745.52	7,715	6,870	198,876	36.32	5,476
2015	233,500.00	2,965	2,640	230,860	32.48	7,108
	3,630,617.62	925,411	824,030	2,806,588		80,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.7 2.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	109	114			
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	239	263			
1934	783.68	699	784			
1935	147.25	131	147			
1936	21.46	19	21			
1937	618.76	543	619			
1938	1,463.03	1,275	1,463			
1940	440.04	379	440			
1942	1,018.37	865	1,009	9	7.55	1
1944	2,850.41	2,387	2,785	65	8.13	8
1946	377.07	311	363	14	8.73	2
1947	568.77	466	544	25	9.04	3
1948	482.71	392	457	26	9.36	3
1950	1,857.60	1,486	1,734	124	10.00	12
1951	3,131.90	2,485	2,900	232	10.33	22
1952	3,969.07	3,122	3,643	326	10.67	31
1953	4,259.74	3,321	3,875	385	11.02	35
1955	4,904.63	3,754	4,381	524	11.73	45
1956	2,507.83	1,900	2,217	291	12.11	24
1957	14,375.38	10,784	12,584	1,791	12.49	143
1958	1,667.93	1,239	1,446	222	12.87	17
1959	5,902.55	4,336	5,060	843	13.27	64
1960	1,345.00	977	1,140	205	13.68	15
1961	1,954.81	1,404	1,638	317	14.10	22
1963	3,416.99	2,394	2,794	623	14.97	42
1964	1,441.97	997	1,163	279	15.42	18
1967	1,614.49	1,071	1,250	364	16.83	22
1970	2,450.11	1,551	1,810	640	18.34	35
1971	7,721.50	4,809	5,612	2,110	18.86	112
1972	1.00	1	1			
1980	3,885.67	2,450	2,859	1,027	20.76	49
1988	11,897.69	6,263	7,308	4,590	24.67	186
	87,669.84	62,355	72,639	15,031		911

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 1.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2007						
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						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1985	11,777.53	8,419	7,858	3,920	12.14	323
1987	5,355.61	3,759	3,508	1,847	12.07	153
1995	7,244.15	4,541	4,238	3,006	12.16	247
1998	13,437.87	7,911	7,384	6,054	12.17	497
1999	4,835.77	2,779	2,594	2,242	12.15	185
2003	16,326.16	8,251	7,701	8,625	12.15	710
2007	4,422.55	1,813	1,692	2,730	12.12	225
2010	1,359.72	421	393	967	12.07	80
2012	15,657.94	3,471	3,240	12,418	11.99	1,036
2014	83,995.15	9,021	8,420	75,576	11.78	6,416
2015	404,250.00	14,270	13,319	390,931	11.39	34,322
	568,662.45	64,656	60,345	508,317		44,194
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1965	402.68	305	285	118	13.83	9
1968	286.40	214	200	87	13.87	6
1969	575.80	428	399	176	13.89	13
1973	921.97	670	625	297	13.94	21
1976	1,685.19	1,249	1,166	519	13.78	38
1978	1,481.10	1,081	1,009	472	13.87	34
1982	1,006.26	710	663	344	13.98	25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1984	4,375.33	3,038	2,835	1,540	13.83	111
1985	842.87	579	540	302	13.83	22
1987	168,830.35	113,218	105,669	63,161	13.96	4,524
1995	187,897.92	111,630	104,187	83,711	13.95	6,001
1996	40,388.28	23,526	21,957	18,431	13.92	1,324
1997	49,654.21	28,258	26,374	23,280	13.94	1,670
1998	27,089.01	15,051	14,047	13,042	13.93	936
2005	150,085.94	64,252	59,968	90,118	13.91	6,479
2006	8,705.52	3,508	3,274	5,431	13.95	389
2008	7,692.60	2,675	2,497	5,196	13.91	374
2010	85,028.54	23,902	22,308	62,720	13.85	4,529
2011	15,560.77	3,773	3,521	12,039	13.80	872
2013	101,488.82	15,284	14,265	87,224	13.63	6,399
2014	164,400.00	15,651	14,607	149,793	13.46	11,129
2015	808,500.00	25,225	23,543	784,957	12.93	60,708
	1,826,899.56	454,227	423,941	1,402,959		105,613

BRADFORD OFFICE
 INTERIM SURVIVOR CURVE.. IOWA 90-R1
 PROBABLE RETIREMENT YEAR.. 6-2008
 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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1979	75,545.94	55,572	51,718	23,828	13.09	1,820
1983	5,025.32	3,584	3,335	1,690	13.04	130
1991	1,551.26	1,011	941	610	13.04	47
1992	2,956.94	1,897	1,765	1,191	13.08	91
1998	242,343.07	138,451	128,850	113,493	13.07	8,683
2000	1,924.72	1,041	969	956	13.07	73
2007	8,503.35	3,343	3,111	5,392	13.00	415
2009	8,784.52	2,903	2,702	6,083	13.00	468
2013	75,999.13	12,084	11,246	64,753	12.78	5,067
2014	109,600.00	11,059	10,292	99,308	12.63	7,863
2015	539,000.00	17,841	16,604	522,396	12.16	42,960
	1,071,234.25	248,786	231,534	839,700		67,617

JEANNETTE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1996	2,700.01	1,358	1,264	1,436	19.19	75
1997	7,912.22	3,876	3,607	4,305	19.18	224
2006	122,192.82	40,275	37,482	84,711	19.15	4,424
2007	83,513.69	25,589	23,814	59,699	19.05	3,134
2013	779,903.37	90,079	83,832	696,071	18.50	37,625
2014	82,200.00	5,960	5,547	76,653	18.12	4,230
2015	404,250.00	9,581	8,917	395,333	17.16	23,038
	1,482,672.11	176,718	164,463	1,318,209		72,750

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 33-S1
NET SALVAGE PERCENT.. 0

1969	522.92	433	403	120	5.67	21
1971	68,924.86	55,704	51,841	17,084	6.33	2,699
1972	6,449.07	5,146	4,789	1,660	6.67	249
1975	4,522.00	3,463	3,223	1,299	7.73	168
1976	5,376.54	4,514	4,201	1,176	7.53	156

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015.

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 33-S1						
NET SALVAGE PERCENT.. 0						
1981	516,658.37	408,987	380,626	136,033	9.06	15,015
1984	38,478.38	29,132	27,112	11,367	10.08	1,128
1985	2,937.88	2,189	2,037	901	10.40	87
1986	13,193.89	9,665	8,995	4,199	10.74	391
1987	22,920.61	16,544	15,397	7,524	10.95	687
1988	23,057.69	16,311	15,180	7,878	11.34	695
1989	10,618.30	7,349	6,839	3,779	11.75	322
1990	30,009.07	20,364	18,952	11,057	12.04	918
1993	7,656.55	4,823	4,489	3,168	13.17	241
1994	14,355.80	8,763	8,155	6,200	13.67	454
1995	26,510.09	15,697	14,608	11,902	14.07	846
1996	14,870.78	8,546	7,953	6,917	14.37	481
1997	1,282.52	711	662	621	14.81	42
1998	55,981.75	29,838	27,769	28,213	15.26	1,849
1999	22,852.34	11,668	10,859	11,993	15.74	762
2000	183,283.78	89,571	83,360	99,924	16.13	6,195
2001	8,796.24	4,083	3,800	4,996	16.64	300
2003	35,652.96	14,742	13,720	21,933	17.61	1,245
2006	1,728.04	570	530	1,198	19.15	63
2007	26,007.28	7,771	7,232	18,775	19.75	951
2008	131,146.74	35,108	32,673	98,473	20.29	4,853
2009	260,254.32	61,108	56,870	203,384	20.91	9,727
2010	15,916.86	3,190	2,969	12,948	21.61	599
2011	17,599.69	2,915	2,713	14,887	22.25	669
2012	15,529.02	2,011	1,872	13,657	22.97	595
2013	572,125.24	52,807	49,145	522,980	23.76	22,011
2014	198,986.18	10,825	10,074	188,912	24.62	7,673
2015	539,000.00	8,678	8,076	530,924	25.49	20,829
	2,893,205.76	953,226	887,124	2,006,082		102,921
	7,901,038.35	1,955,978	1,825,771	6,075,267		393,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5						4.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	5,262	6,177	10,338	30.83	335
	16,515.17	5,262	6,177	10,338		335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.9	2.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	14,108.87	12,852	11,187	2,922	6.40	457
1902	142.71	130	113	30	6.50	5
1903	313.41	285	248	65	6.59	10
1904	646.03	586	510	136	6.68	20
1905	317.25	287	250	67	6.77	10
1908	10.20	9	8	2	7.02	
1911	655.54	589	513	143	7.24	20
1912	53.18	48	42	11	7.31	2
1913	4,082.49	3,660	3,186	896	7.38	121
1914	190.32	170	148	42	7.45	6
1915	393.88	352	306	88	7.51	12
1917	897.25	801	697	200	7.63	26
1918	32.18	29	25	7	7.69	1
1919	32.61	29	25	8	7.75	1
1920	1,692.24	1,505	1,310	382	7.80	49
1921	21,855.98	19,415	16,899	4,957	7.86	631
1922	345.63	307	267	79	7.91	10
1923	21,667.77	19,203	16,715	4,953	7.97	621
1924	63,060.02	55,825	48,592	14,468	8.02	1,804
1925	36,770.71	32,515	28,302	8,469	8.07	1,049
1926	50,382.11	44,499	38,733	11,649	8.12	1,435
1927	18,610.58	16,418	14,291	4,320	8.17	529
1928	28,156.95	24,809	21,595	6,562	8.22	798
1929	46,525.47	40,942	35,637	10,888	8.27	1,317
1930	12,168.73	10,694	9,308	2,861	8.32	344
1931	9,354.59	8,212	7,148	2,207	8.36	264
1932	64.89	57	50	15	8.41	2
1933	1,822.49	1,595	1,388	434	8.46	51
1934	869.23	760	662	207	8.50	24
1937	127.87	111	97	31	8.63	4
1938	3,169.72	2,756	2,399	771	8.67	89
1939	152,890.77	132,726	115,528	37,363	8.71	4,290
1940	3,280.63	2,844	2,476	805	8.75	92
1941	7,172.43	6,207	5,403	1,769	8.79	201
1942	732.71	633	551	182	8.83	21
1943	1,848.57	1,595	1,388	461	8.87	52
1944	2,394.16	2,062	1,795	599	8.90	67
1945	1,786.14	1,536	1,337	449	8.94	50
1946	1,417.81	1,217	1,059	359	8.98	40
1947	676.30	579	504	172	9.01	19
1948	8,707.53	7,446	6,481	2,227	9.04	246

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1949	106.38	91	79	27	9.08	3
1951	71.67	61	53	19	9.14	2
1982	333.43	259	226	107	9.69	11
	519,939.43	456,706	397,531	122,408		14,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3						2.85

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1928	5,940.48	5,234	4,556	1,384	8.22	168
1929	53,252.28	46,861	40,789	12,463	8.27	1,507
1930	71,284.21	62,647	54,530	16,754	8.32	2,014
1931	87,418.67	76,739	66,796	20,623	8.36	2,467
1932	40,178.39	35,222	30,658	9,520	8.41	1,132
1933	20,067.46	17,567	15,291	4,776	8.46	565
1934	29,447.58	25,747	22,411	7,037	8.50	828
1935	39,321.70	34,335	29,886	9,436	8.54	1,105
1936	42,886.93	37,391	32,546	10,341	8.59	1,204
1937	63,728.95	55,484	48,295	15,434	8.63	1,788
1938	50,039.44	43,504	37,867	12,172	8.67	1,404
1939	51,053.88	44,320	38,577	12,477	8.71	1,432
1940	115,527.59	100,139	87,164	28,364	8.75	3,242
1941	161,074.19	139,398	121,336	39,738	8.79	4,521
1942	92,016.84	79,505	69,204	22,813	8.83	2,584
1943	50,310.10	43,396	37,773	12,537	8.87	1,413
1944	19,384.21	16,694	14,531	4,853	8.90	545
1945	15,143.08	13,019	11,332	3,811	8.94	426
1946	109,117.18	93,632	81,500	27,617	8.98	3,075
1947	85,732.11	73,440	63,924	21,808	9.01	2,420
1948	250,594.70	214,279	186,515	64,080	9.04	7,088
1949	775,402.45	661,682	575,948	199,454	9.08	21,966
1950	1,205,153.39	1,026,405	893,414	311,739	9.11	34,219
1951	910,363.34	773,782	673,523	236,840	9.14	25,912
1952	1,913,324.27	1,622,882	1,412,605	500,719	9.17	54,604
1953	1,360,166.14	1,151,231	1,002,066	358,100	9.20	38,924
1954	1,639,885.88	1,384,900	1,205,459	434,427	9.23	47,067
1955	3,970,510.86	3,345,989	2,912,450	1,058,061	9.25	114,385
1956	2,402,034.60	2,019,366	1,757,717	644,318	9.28	69,431
1957	3,016,971.41	2,530,002	2,202,190	814,781	9.31	87,517
1958	3,637,355.10	3,043,011	2,648,728	988,627	9.33	105,962
1959	2,920,623.49	2,437,377	2,121,566	799,057	9.35	85,461
1960	3,030,034.12	2,521,594	2,194,871	835,163	9.38	89,037
1961	3,373,406.23	2,799,792	2,437,023	936,383	9.40	99,615
1962	2,845,085.56	2,354,764	2,049,657	795,429	9.42	84,440
1963	3,760,143.43	3,103,058	2,700,995	1,059,148	9.44	112,198
1964	3,631,816.43	2,988,077	2,600,912	1,030,904	9.46	108,975
1965	2,902,853.55	2,380,775	2,072,298	830,556	9.48	87,611
1966	4,205,057.41	3,437,424	2,992,038	1,213,019	9.50	127,686
1967	3,958,640.77	3,224,867	2,807,021	1,151,620	9.52	120,968
1968	2,975,105.32	2,414,952	2,102,047	873,058	9.54	91,516

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1969	2,347,050.10	1,898,036	1,652,108	694,942	9.56	72,693
1970	1,060,500.69	854,467	743,754	316,747	9.57	33,098
1971	2,566,241.62	2,059,229	1,792,415	773,827	9.59	80,691
1972	943,051.63	753,536	655,900	287,152	9.61	29,881
1973	613,177.13	487,887	424,672	188,505	9.62	19,595
1974	1,369.21	1,084	944	425	9.64	44
1975	1,490.61	1,175	1,023	468	9.65	48
1976	251.97	203	177	75	9.60	8
1977	2,262.99	1,808	1,574	689	9.66	71
1978	171,195.79	136,443	118,764	52,432	9.53	5,502
1979	17,875.45	14,125	12,295	5,580	9.67	577
1980	206,767.61	162,561	141,497	65,271	9.63	6,778
1981	58.77	46	40	19	9.63	2
1982	252.33	196	171	81	9.69	8
1983	7,639.24	5,894	5,130	2,509	9.60	261
1984	329.40	251	218	111	9.74	11
1985	35.54	27	24	12	9.74	1
1986	82.47	62	54	28	9.64	3
1988	0.10					
1989	898.42	657	572	326	9.69	34
1990	11,746.60	8,479	7,380	4,367	9.80	446
1992	45,308.61	31,934	27,796	17,513	9.81	1,785
1997	4,024.19	2,631	2,290	1,734	9.75	178
1998	664.99	426	371	294	9.76	30
2008	78.05	34	30	48	9.80	5
2011	32,460.57	10,092	8,784	23,677	9.79	2,418
	63,922,267.80	52,911,766	46,055,992	17,866,276		1,902,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 2.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1952	99,517.94	61,591	53,611	45,907	27.44	1,673
1954	26,581.04	16,052	13,972	12,609	28.52	442
1955	100,019.53	59,637	51,910	48,110	29.07	1,655
1956	93,552.93	55,053	47,920	45,633	29.63	1,540
1957	99,186.17	57,596	50,133	49,053	30.19	1,625
1958	78,967.51	45,231	39,370	39,598	30.76	1,287
1959	91,746.97	51,811	45,098	46,649	31.34	1,488
1960	65,128.16	36,255	31,557	33,571	31.92	1,052
1961	34,874.19	19,127	16,649	18,225	32.51	561
1962	91,020.46	49,164	42,794	48,226	33.11	1,457
1963	88,753.49	47,200	41,084	47,669	33.71	1,414
1964	169,642.30	88,779	77,276	92,366	34.32	2,691
1965	87,774.88	45,192	39,336	48,439	34.93	1,387
1966	119,627.62	60,545	52,700	66,928	35.56	1,882
1967	83,397.42	41,490	36,114	47,283	36.18	1,307
1968	314,213.03	153,528	133,635	180,578	36.82	4,904
1969	692,519.46	332,215	289,170	403,349	37.46	10,767
1970	707,855.41	333,280	290,097	417,758	38.10	10,965
1971	1,426,663.54	658,847	573,480	853,184	38.75	22,018
1972	1,177,780.70	533,111	464,036	713,745	39.41	18,111
1973	2,700,378.45	1,197,537	1,042,372	1,658,006	40.07	41,378
1974	3,057,271.47	1,327,376	1,155,388	1,901,883	40.74	46,683
1975	3,031,633.32	1,288,020	1,121,131	1,910,502	41.41	46,136
1976	3,000,963.36	1,585,109	1,379,727	1,621,236	35.21	46,045
1977	5,549,399.52	2,856,831	2,486,672	3,062,728	36.21	84,582
1978	5,414,679.24	2,734,954	2,380,586	3,034,093	36.66	82,763
1979	6,442,927.00	3,191,182	2,777,701	3,665,226	37.11	98,767
1980	7,998,458.77	3,880,852	3,378,010	4,620,449	37.58	122,950
1981	9,387,154.24	4,458,898	3,881,159	5,505,995	38.04	144,742
1982	9,319,935.89	4,329,110	3,768,188	5,551,748	38.53	144,089
1983	7,428,696.50	3,371,142	2,934,343	4,494,354	39.01	115,210
1984	8,587,206.38	3,804,132	3,311,231	5,275,975	39.50	133,569
1985	8,059,741.54	3,481,002	3,029,969	5,029,773	40.01	125,713
1986	8,851,655.44	3,723,891	3,241,387	5,610,268	40.51	138,491
1987	8,505,063.57	3,504,086	3,050,062	5,455,002	40.55	134,525
1988	9,811,594.08	3,927,581	3,418,685	6,392,909	41.08	155,621
1989	8,802,331.81	3,417,945	2,975,082	5,827,250	41.61	140,044
1990	7,513,260.11	2,826,488	2,460,260	5,053,000	42.15	119,881
1991	7,443,903.85	2,708,092	2,357,205	5,086,699	42.70	119,126
1992	8,252,751.75	2,918,173	2,540,066	5,712,686	42.81	133,443
1993	8,907,365.22	3,034,739	2,641,528	6,265,837	43.38	144,441
1994	10,842,061.39	3,552,944	3,092,589	7,749,472	43.94	176,365

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1995	10,891,376.02	3,447,121	3,000,478	7,890,898	44.10	178,932
1996	10,751,848.41	3,256,735	2,834,760	7,917,088	44.69	177,156
1997	13,482,116.78	3,923,296	3,414,955	10,067,162	44.87	224,363
1998	11,584,934.64	3,207,868	2,792,225	8,792,710	45.48	193,331
1999	10,958,968.66	2,896,455	2,521,162	8,437,807	45.70	184,635
2000	10,085,659.30	2,534,526	2,206,128	7,879,531	45.93	171,555
2001	11,945,641.86	2,841,868	2,473,647	9,471,995	46.19	205,066
2002	7,733,179.75	1,733,006	1,508,461	6,224,719	46.46	133,980
2003	11,632,642.64	2,440,528	2,124,309	9,508,334	46.76	203,343
2004	18,522,798.84	3,615,650	3,147,170	15,375,629	47.06	326,724
2005	24,753,186.37	4,485,277	3,904,120	20,849,066	47.06	443,032
2006	13,548,906.93	2,245,054	1,954,163	11,594,744	47.40	244,615
2007	38,384,241.81	5,784,505	5,035,007	33,349,235	47.45	702,829
2008	58,645,595.07	7,958,207	6,927,063	51,718,532	47.23	1,095,036
2009	36,110,532.69	4,311,598	3,752,944	32,357,589	47.34	683,515
2010	47,473,473.12	4,913,504	4,276,862	43,196,611	46.94	920,252
2011	86,387,659.86	7,481,171	6,511,836	79,875,824	46.60	1,714,073
2012	95,136,208.15	6,564,398	5,713,849	89,422,359	46.09	1,940,168
2013	121,528,233.69	6,197,940	5,394,873	116,133,361	44.98	2,581,889
2014	109,592,233.98	3,495,992	3,043,017	106,549,217	43.03	2,476,161
2015	124,407,200.00	1,343,598	1,169,508	123,237,692	38.34	3,214,337
	1,038,113,894.22	154,544,085	134,519,820	903,594,074		20,597,782
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1924	141.60	142	142			
1925	299.81	300	300			
1926	141.84	141	132	10	0.30	10
1933	1,047.32	963	899	148	3.61	41
1934	40.44	37	35	5	4.06	1
1935	159.01	143	134	25	4.49	6
1938	63.21	55	51	12	5.77	2
1939	121.42	105	98	23	6.18	4
1941	17.55	15	14	4	6.99	1
1942	5,090.16	4,254	3,972	1,118	7.39	151
1943	191.21	158	148	43	7.79	6
1944	175.99	144	134	42	8.19	5
1945	1,015.93	822	768	248	8.58	29
1946	566.78	454	424	143	8.98	16
1947	209.61	166	155	55	9.38	6
1948	522.91	409	382	141	9.77	14
1949	219.78	170	159	61	10.17	6
1950	46.75	36	34	13	10.57	1
1951	7,428.15	5,617	5,245	2,183	10.97	199
1952	10,373.86	7,753	7,239	3,135	11.37	276
1953	37,983.31	28,040	26,182	11,801	11.78	1,002
1954	3,207.81	2,340	2,185	1,023	12.18	84
1955	51,285.42	36,937	34,490	16,795	12.59	1,334
1956	49,571.38	35,240	32,905	16,666	13.01	1,281
1957	79,699.83	55,932	52,227	27,473	13.42	2,047
1958	153,235.72	106,073	99,046	54,190	13.85	3,913
1959	186,837.61	127,590	119,137	67,701	14.27	4,744
1960	239,075.70	160,977	150,312	88,764	14.70	6,038
1961	126,406.71	83,906	78,347	48,060	15.13	3,176
1962	213,627.24	139,712	130,456	83,171	15.57	5,342
1963	154,178.01	99,325	92,745	61,433	16.01	3,837
1964	94,299.08	59,827	55,863	38,436	16.45	2,337
1965	81,082.94	50,631	47,277	33,806	16.90	2,000
1966	138,064.57	84,802	79,184	58,881	17.36	3,392
1967	56,002.67	33,826	31,585	24,418	17.82	1,370
1968	59,502.27	35,331	32,990	26,512	18.28	1,450
1969	75,034.24	43,770	40,870	34,164	18.75	1,822
1970	41,697.87	23,879	22,297	19,401	19.23	1,009
1971	180,669.82	101,536	94,809	85,861	19.71	4,356
1972	143,868.78	79,319	74,064	69,805	20.19	3,457
1973	140,441.97	75,870	70,844	69,598	20.69	3,364
1974	125,014.47	66,174	61,790	63,224	21.18	2,985

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1975	81,455.30	42,212	39,415	42,040	21.68	1,939
1976	91,356.53	61,574	57,495	33,862	19.06	1,777
1977	81,480.39	53,842	50,275	31,205	19.72	1,582
1978	69,437.62	45,204	42,209	27,229	20.06	1,357
1979	110,035.61	70,522	65,850	44,186	20.40	2,166
1980	178,248.23	112,368	104,924	73,324	20.76	3,532
1981	187,042.70	115,873	108,196	78,847	21.14	3,730
1982	499,260.70	303,650	283,533	215,728	21.53	10,020
1983	181,276.83	108,712	101,510	79,767	21.64	3,686
1984	199,182.84	117,020	109,267	89,916	22.06	4,076
1985	243,156.51	139,791	130,530	112,627	22.49	5,008
1986	226,871.37	127,479	119,034	107,837	22.94	4,701
1987	203,194.12	112,021	104,600	98,594	23.13	4,263
1988	380,559.54	204,513	190,964	189,596	23.60	8,034
1989	415,178.96	218,260	203,800	211,379	23.83	8,870
1990	300,191.19	154,118	143,908	156,283	24.09	6,487
1991	285,905.51	143,096	133,616	152,290	24.37	6,249
1992	157,589.01	76,383	71,323	86,266	24.89	3,466
1993	223,587.35	105,757	98,751	124,836	24.98	4,997
1994	384,077.79	176,023	164,361	219,717	25.31	8,681
1995	236,973.59	104,979	98,024	138,950	25.67	5,413
1996	540,564.49	231,956	216,589	323,975	25.83	12,543
1997	470,550.42	194,102	181,243	289,307	26.23	11,030
1998	390,800.13	155,187	144,906	245,894	26.44	9,300
1999	785,539.28	300,469	280,563	504,976	26.50	19,056
2000	1,125,728.96	411,341	384,090	741,639	26.78	27,694
2001	324,218.55	113,120	105,626	218,593	26.90	8,126
2002	477,615.53	158,282	147,796	329,820	27.07	12,184
2003	678,757.99	213,198	199,074	479,684	27.11	17,694
2004	445,696.57	131,792	123,061	322,636	27.19	11,866
2005	549,631.88	152,303	142,213	407,419	27.18	14,990
2006	1,332,002.54	342,458	319,770	1,012,233	27.21	37,201
2007	412,699.21	97,975	91,484	321,215	27.04	11,879
2008	1,904,611.60	411,015	383,785	1,520,827	26.95	56,431
2009	1,366,320.62	265,613	248,016	1,118,305	26.59	42,057
2010	1,508,129.87	258,192	241,087	1,267,043	26.23	48,305
2011	1,969,063.60	288,665	269,541	1,699,523	25.70	66,129
2012	1,924,024.22	231,460	216,126	1,707,898	24.99	68,343

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
2013	3,212,200.30	294,880	275,344	2,936,856	23.90	122,881
2014	11,383,206.83	685,269	639,870	10,743,337	22.11	485,904
2015	1,031,300.00	22,998	21,474	1,009,826	18.24	55,363
	39,027,385.03	9,106,593	8,503,313	30,524,072		1,300,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5						3.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	515	471	120	5.83	21
1983	32,512.26	26,033	23,805	8,707	8.07	1,079
1984	1,528.08	1,205	1,102	426	8.42	51
1987	7,476.62	5,588	5,110	2,367	9.60	247
1988	15,907.49	11,644	10,647	5,260	10.04	524
1989	35,024.29	24,979	22,841	12,183	10.62	1,147
1996	48,076.94	27,442	25,093	22,984	14.60	1,574
	141,117.10	97,406	89,069	52,048		4,643

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1914	265.99	266	266			
1915	1,526.47	1,526	1,526			
1916	1,225.55	1,218	1,226			
1917	889.88	876	890			
1918	867.67	846	867	1	1.27	.1
1919	1,186.00	1,144	1,173	13	1.75	7
1920	1,097.79	1,049	1,076	22	2.23	10
1921	952.91	901	924	29	2.70	11
1922	2,441.93	2,287	2,345	97	3.17	31
1923	4,595.40	4,262	4,370	225	3.63	62
1924	4,256.34	3,909	4,008	248	4.08	61
1925	8,233.06	7,487	7,677	556	4.53	123
1926	8,130.54	7,324	7,509	622	4.96	125
1927	7,851.16	7,016	7,194	657	5.32	123
1928	7,941.96	7,049	7,228	714	5.62	127
1929	8,098.33	7,147	7,328	770	5.87	131
1930	5,401.97	4,742	4,862	540	6.10	89
1931	2,933.69	2,564	2,629	305	6.29	48
1932	1,921.37	1,673	1,715	206	6.46	32
1933	2,834.31	2,458	2,520	314	6.61	48
1934	2,418.58	2,091	2,144	275	6.75	41
1935	2,171.90	1,871	1,918	254	6.88	37
1936	4,385.64	3,768	3,863	523	7.00	75
1937	6,226.99	5,335	5,470	757	7.11	106
1938	9,473.87	8,093	8,298	1,176	7.22	163
1939	16,180.19	13,788	14,137	2,043	7.31	279
1940	14,705.30	12,498	12,815	1,890	7.41	255
1941	17,038.27	14,447	14,813	2,225	7.49	297
1942	16,406.16	13,876	14,227	2,179	7.58	287
1943	7,027.24	5,931	6,081	946	7.65	124
1944	5,550.56	4,673	4,791	760	7.73	98
1945	5,771.78	4,848	4,971	801	7.80	103
1946	16,105.73	13,498	13,840	2,266	7.87	288
1947	31,085.31	25,991	26,649	4,436	7.94	559
1948	40,259.13	33,588	34,439	5,820	8.00	728
1949	59,731.97	49,710	50,969	8,763	8.07	1,086
1950	77,705.99	64,520	66,154	11,552	8.13	1,421
1951	99,141.68	82,140	84,220	14,922	8.18	1,824

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1952	107,289.60	88,674	90,920	16,370	8.24	1,987
1953	99,577.18	82,110	84,189	15,388	8.29	1,856
1954	157,014.02	129,136	132,406	24,608	8.35	2,947
	867,919.41	726,330	744,647	123,272		15,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9						1.80

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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	230,957.66	153,217	157,081	73,877	16.83	4,390
1956	290,074.04	189,882	194,671	95,403	17.27	5,524
1957	272,147.74	175,753	180,185	91,963	17.71	5,193
1958	345,919.49	220,351	225,908	120,011	18.15	6,612
1959	486,260.44	305,372	313,073	173,187	18.60	9,311
1960	503,051.79	311,288	319,138	183,914	19.06	9,649
1961	553,624.97	337,601	346,115	207,510	19.51	10,636
1962	565,959.75	339,802	348,371	217,589	19.98	10,890
1963	688,809.26	407,224	417,494	271,315	20.44	13,274
1964	704,762.05	410,031	420,371	284,391	20.91	13,601
1965	689,027.57	394,262	404,205	284,823	21.39	13,316
1966	941,812.83	529,864	543,226	398,587	21.87	18,225
1967	937,654.01	518,523	531,599	406,055	22.35	18,168
1968	1,010,393.10	548,846	562,687	447,706	22.84	19,602
1969	755,748.85	402,965	413,127	342,622	23.34	14,680
1970	567,044.71	296,791	304,276	262,769	23.83	11,027
1971	633,593.20	325,160	333,360	300,233	24.34	12,335
1972	633,982.88	318,893	326,935	307,048	24.85	12,356
1973	514,974.28	253,779	260,179	254,795	25.36	10,047
1974	143,496.77	69,223	70,969	72,528	25.88	2,802
1975	300,816.90	141,986	145,567	155,250	26.40	5,881
1976	851,967.78	537,336	550,887	301,081	23.08	13,045
1977	2,556,394.54	1,591,100	1,631,225	925,170	23.31	39,690
1978	1,783,770.13	1,094,521	1,122,123	661,647	23.56	28,083
1979	2,326,746.32	1,398,142	1,433,401	893,345	24.19	36,930
1980	3,304,567.83	1,954,652	2,003,945	1,300,623	24.46	53,173
1981	3,496,069.45	2,033,314	2,084,591	1,411,478	24.76	57,006
1982	2,973,624.30	1,699,129	1,741,978	1,231,646	25.06	49,148
1983	2,752,557.79	1,543,634	1,582,562	1,169,996	25.39	46,081
1984	3,182,868.59	1,749,941	1,794,072	1,388,797	25.73	53,976
1985	3,552,118.00	1,912,460	1,960,689	1,591,429	26.08	61,021
1986	4,043,993.13	2,129,567	2,183,271	1,860,722	26.45	70,349
1987	4,642,473.36	2,387,624	2,447,836	2,194,637	26.83	81,798
1988	5,558,539.41	2,788,719	2,859,046	2,699,493	27.23	99,137
1989	5,354,209.61	2,631,059	2,697,410	2,656,800	27.34	97,176
1990	5,570,517.28	2,661,593	2,728,714	2,841,803	27.78	102,297
1991	5,201,289.55	2,425,881	2,487,058	2,714,232	27.94	97,145
1992	5,916,129.24	2,673,499	2,740,920	3,175,209	28.40	111,803
1993	6,255,670.09	2,748,741	2,818,060	3,437,610	28.60	120,196
1994	7,362,961.27	3,138,094	3,217,232	4,145,729	28.83	143,799
1995	7,006,344.01	2,889,416	2,962,282	4,044,062	29.09	139,019
1996	6,535,856.85	2,601,271	2,666,871	3,868,986	29.37	131,733

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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						
1997	7,015,430.04	2,700,239	2,768,335	4,247,095	29.43	144,312
1998	7,538,084.45	2,783,061	2,853,245	4,684,839	29.75	157,474
1999	7,856,773.32	2,786,012	2,856,271	5,000,502	29.88	167,353
2000	7,715,408.73	2,617,067	2,683,065	5,032,344	30.04	167,521
2001	7,390,926.77	2,397,617	2,458,081	4,932,846	30.03	164,264
2002	6,549,326.36	2,011,953	2,062,691	4,486,635	30.25	148,319
2003	6,219,303.28	1,814,793	1,860,559	4,358,744	30.14	144,617
2004	9,986,914.19	2,736,414	2,805,422	7,181,492	30.25	237,405
2005	9,171,924.04	2,349,847	2,409,106	6,762,818	30.24	223,638
2006	9,776,027.59	2,328,650	2,387,375	7,388,653	30.11	245,389
2007	13,816,483.57	3,035,481	3,112,031	10,704,453	29.90	358,008
2008	15,640,193.37	3,131,167	3,210,130	12,430,063	29.62	419,651
2009	14,583,738.15	2,620,698	2,686,788	11,896,950	29.30	406,039
2010	17,006,606.02	2,680,241	2,747,832	14,258,774	28.95	492,531
2011	24,070,986.44	3,254,397	3,336,468	20,734,518	28.26	733,706
2012	30,244,007.52	3,348,012	3,432,444	26,811,564	27.45	976,742
2013	36,026,669.54	3,047,856	3,124,718	32,901,952	26.15	1,258,201
2014	49,099,445.19	2,720,109	2,788,706	46,310,739	24.16	1,916,835
2015	37,849,600.00	775,917	795,484	37,054,116	19.95	1,857,349
	419,556,629.39	100,380,037	102,911,461	316,645,168		12,079,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 2.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1913	2.80	3	3			
1914	15.70	16	16			
1915	20.99	21	21			
1916	55.77	56	56			
1917	168.94	169	169			
1918	677.78	678	678			
1919	460.14	460	460			
1920	381.61	382	382			
1921	595.07	595	595			
1922	1,513.28	1,513	1,513			
1923	1,580.61	1,581	1,581			
1924	1,365.77	1,366	1,366			
1925	2,847.03	2,847	2,847			
1926	3,356.19	3,356	3,356			
1927	4,222.35	4,222	4,222			
1928	5,284.92	5,285	5,285			
1929	4,545.60	4,546	4,546			
1930	352.02	351	352			
1931	22.50	22	22			
1934	118.11	115	116	2	1.20	2
1935	24.47	24	24			
1936	430.10	413	418	12	1.72	7
1937	70.67	67	68	3	1.98	2
1938	213.76	203	205	9	2.24	4
1939	391.81	369	373	19	2.49	8
1941	2,045.19	1,902	1,925	120	3.00	40
1942	3,074.58	2,842	2,876	199	3.25	61
1943	1,775.22	1,631	1,651	124	3.50	35
1944	110.69	101	102	9	3.75	2
1945	659.02	598	605	54	4.01	13
1946	3,985.32	3,590	3,633	352	4.26	83
1947	2,156.29	1,930	1,953	203	4.51	45
1948	14,981.09	13,319	13,480	1,501	4.77	315
1949	16,233.43	14,334	14,507	1,726	5.03	343
1950	27,959.49	24,520	24,816	3,143	5.29	594
1951	52,907.96	46,079	46,636	6,272	5.55	1,130
1952	33,887.21	29,308	29,662	4,225	5.81	727
1953	18,453.74	15,844	16,035	2,419	6.08	398
1954	52,016.69	44,335	44,871	7,146	6.35	1,125
1955	65,466.83	55,372	56,041	9,426	6.63	1,422
1956	30,971.14	25,994	26,308	4,663	6.91	675
1957	177,028.33	147,427	149,208	27,820	7.19	3,869

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1958	171,894.08	141,993	143,708	28,186	7.48	3,768
1959	174,799.93	143,214	144,944	29,856	7.77	3,842
1960	215,453.48	175,019	177,133	38,320	8.07	4,748
1961	244,979.87	197,238	199,620	45,360	8.38	5,413
1962	226,641.87	180,840	183,024	43,618	8.69	5,019
1963	152,538.32	120,612	122,069	30,469	9.00	3,385
1964	211,517.04	165,622	167,623	43,894	9.33	4,705
1965	274,783.59	213,053	215,626	59,158	9.66	6,124
1966	335,235.45	257,350	260,458	74,777	9.99	7,485
1967	305,530.95	232,060	234,863	70,668	10.34	6,834
1968	214,195.15	160,946	162,890	51,305	10.69	4,799
1969	231,617.17	172,096	174,175	57,442	11.05	5,198
1970	199,466.26	146,492	148,261	51,205	11.42	4,484
1971	308,629.01	223,935	226,640	81,989	11.80	6,948
1972	255,505.87	183,073	185,284	70,222	12.19	5,761
1973	145,285.55	102,781	104,022	41,264	12.58	3,280
1974	191,727.14	133,808	135,424	56,303	12.99	4,334
1975	238,445.06	164,084	166,066	72,379	13.41	5,397
1976	114,710.94	87,261	88,315	26,396	12.40	2,129
1977	192,851.56	145,217	146,971	45,881	12.60	3,641
1978	196,912.33	145,873	147,635	49,277	13.09	3,764
1979	313,350.35	229,372	232,143	81,207	13.33	6,092
1980	631,550.31	456,295	461,807	169,743	13.60	12,481
1981	682,052.97	483,576	489,417	192,636	14.13	13,633
1982	461,834.90	322,545	326,441	135,394	14.43	9,383
1983	340,080.08	232,615	235,425	104,655	14.98	6,986
1984	464,757.68	312,457	316,231	148,527	15.31	9,701
1985	569,131.67	375,627	380,164	188,968	15.67	12,059
1986	625,522.09	404,838	409,728	215,794	16.04	13,453
1987	638,013.83	402,459	407,320	230,694	16.63	13,872
1988	708,773.08	437,242	442,523	266,250	17.03	15,634
1989	822,582.38	495,441	501,425	321,157	17.44	18,415
1990	517,652.95	302,620	306,275	211,378	18.06	11,704
1991	577,182.70	328,359	332,325	244,858	18.50	13,236
1992	853,121.90	471,435	477,129	375,993	18.96	19,831
1993	982,104.94	526,212	532,568	449,537	19.42	23,148
1994	410,993.73	212,114	214,676	196,318	20.08	9,777
1995	8,127.62	4,049	4,098	4,030	20.57	196
1996	1,756,574.07	842,453	852,629	903,945	21.07	42,902
1997	780,188.90	357,795	362,117	418,072	21.74	19,231
1998	1,087,046.94	477,105	482,868	604,179	22.27	27,130
1999	1,231,160.39	513,394	519,595	711,565	22.95	31,005

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2000	95,295.87	37,756	38,212	57,084	23.49	2,430
2001	530,204.36	197,978	200,369	329,835	24.19	13,635
2002	1,175,475.25	411,651	416,624	758,851	24.90	30,476
2003	860,483.61	282,067	285,474	575,010	25.46	22,585
2004	1,198,761.05	364,064	368,462	830,299	26.18	31,715
2005	400,034.66	111,690	113,039	286,996	26.90	10,669
2006	628,706.97	159,817	161,747	466,960	27.62	16,907
2007	1,036,298.55	236,380	239,235	797,064	28.48	27,987
2008	1,088,756.61	220,473	223,136	865,621	29.21	29,634
2009	1,428,874.31	252,196	255,243	1,173,631	29.95	39,186
2010	1,149,401.22	171,835	173,911	975,490	30.82	31,651
2011	1,057,886.20	129,379	130,942	926,944	31.69	29,250
2012	1,382,647.05	131,351	132,937	1,249,710	32.55	38,394
2013	1,311,861.30	88,419	89,487	1,222,374	33.43	36,565
2014	1,177,343.12	46,741	47,306	1,130,037	34.30	32,946
2015	1,056,300.00	12,359	12,508	1,043,792	35.30	29,569
	35,175,284.44	14,992,512	15,173,270	20,002,014		865,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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	275,713.03	231,654	215,869	59,844	2.93	20,425
2001	262,852.68	214,488	199,872	62,981	3.25	19,379
2003	495.81	374	349	147	4.03	36
2004	104,918.93	75,342	70,208	34,711	4.48	7,748
2005	165,705.26	112,017	104,384	61,321	4.99	12,289
2007	106,406.60	61,343	57,163	49,244	6.18	7,968
2008	482,593.22	250,562	233,488	249,105	6.87	36,260
2009	419,299.70	191,578	178,523	240,777	7.63	31,557
2010	823,298.40	321,498	299,591	523,707	8.45	61,977
2011	11,252,980.18	3,617,833	3,371,307	7,881,673	9.32	845,673
2012	8,732,404.46	2,186,594	2,037,595	6,694,809	10.23	654,429
2014	346,870.53	36,179	33,713	313,158	12.17	25,732
2015	535,500.00	16,440	15,320	520,180	13.17	39,497
	23,509,038.80	7,315,902	6,817,382	16,691,657		1,762,970
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 7.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	5,719.64	5,112	5,482	238	5.84	41
1938	11,620.76	10,338	11,086	535	6.07	88
1939	8,611.03	7,625	8,177	434	6.30	69
1940	7,590.98	6,690	7,174	417	6.53	64
1941	10,810.66	9,480	10,166	645	6.77	95
1942	8,113.20	7,079	7,591	522	7.01	74
1943	3,683.34	3,197	3,428	255	7.26	35
1944	3,726.31	3,217	3,450	276	7.51	37
1945	4,957.57	4,257	4,565	393	7.77	51
1946	12,037.76	10,278	11,022	1,016	8.04	126
1947	17,575.13	14,920	16,000	1,575	8.31	190
1948	22,383.09	18,887	20,254	2,129	8.59	248
1949	28,954.04	24,274	26,031	2,923	8.89	329
1950	33,730.70	28,095	30,129	3,602	9.19	392
1951	29,477.37	24,386	26,151	3,326	9.50	350
1952	30,763.81	25,265	27,094	3,670	9.83	373
1953	36,871.66	30,054	32,230	4,642	10.17	456
1954	34,701.15	28,064	30,096	4,605	10.52	438
1955	43,634.46	34,995	37,528	6,106	10.89	561
1956	46,137.28	36,683	39,339	6,798	11.27	603
1957	42,474.35	33,462	35,884	6,590	11.67	565
1958	55,686.51	43,456	46,602	9,085	12.08	752
1959	66,371.18	51,275	54,987	11,384	12.51	910
1960	48,436.01	37,032	39,713	8,723	12.95	674
1961	42,007.06	31,765	34,065	7,942	13.41	592
1962	60,147.98	44,958	48,213	11,935	13.89	859
1963	64,125.65	47,360	50,789	13,337	14.38	927
1964	115,117.54	83,952	90,030	25,088	14.89	1,685
1965	152,938.43	110,088	118,058	34,880	15.41	2,263
1966	141,847.54	100,712	108,003	33,845	15.95	2,122
1967	131,096.28	91,767	98,410	32,686	16.50	1,981
1968	168,137.48	115,954	124,348	43,789	17.07	2,565
1969	159,250.00	108,145	115,974	43,276	17.65	2,452
1970	146,029.38	97,574	104,638	41,391	18.25	2,268
1971	127,635.72	83,868	89,940	37,696	18.86	1,999
1972	80,296.83	51,857	55,611	24,686	19.43	1,267
1973	74,643.58	47,351	50,779	23,865	20.11	1,187
1974	14,164.82	8,818	9,456	4,709	20.76	227
1975	26,614.27	16,254	17,431	9,183	21.41	429
1976	51,730.98	34,458	36,953	14,778	19.76	748
1977	57,639.32	37,863	40,604	17,035	20.06	849
1978	54,161.04	34,858	37,381	16,780	20.72	810

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	144,731.17	91,181	97,782	46,949	21.39	2,195
1980	350,183.96	215,783	231,404	118,780	22.06	5,384
1981	424,807.55	255,862	274,385	150,423	22.73	6,618
1982	333,615.75	197,334	211,620	121,996	23.08	5,286
1983	381,627.10	220,199	236,140	145,487	23.76	6,123
1984	456,107.57	256,515	275,085	181,023	24.45	7,404
1985	473,607.54	259,300	278,072	195,536	25.14	7,778
1986	540,665.17	289,472	310,428	230,237	25.53	9,018
1987	607,691.29	315,999	338,875	268,816	26.23	10,248
1988	683,737.59	344,946	369,918	313,820	26.93	11,653
1989	772,308.70	377,427	404,750	367,559	27.64	13,298
1990	784,113.90	372,689	399,669	384,445	28.06	13,701
1991	705,164.05	323,670	347,102	358,062	28.78	12,441
1992	767,449.87	339,673	364,263	403,187	29.49	13,672
1993	649,872.84	276,781	296,818	353,055	30.22	11,683
1994	752,348.22	309,366	331,762	420,586	30.67	13,713
1995	662,872.82	261,172	280,079	382,794	31.40	12,191
1996	755,501.14	284,597	305,200	450,301	32.13	14,015
1997	722,570.21	259,475	278,259	444,311	32.87	13,517
1998	620,009.70	212,725	228,125	391,885	33.35	11,751
1999	520,870.95	169,283	181,538	339,333	34.09	9,954
2000	1,147,429.94	352,032	377,517	769,913	34.83	22,105
2001	1,045,836.47	303,083	325,024	720,812	35.33	20,402
2002	1,045,109.63	283,225	303,729	741,381	36.09	20,543
2003	1,100,880.58	278,853	299,040	801,841	36.60	21,908
2004	1,077,652.80	252,171	270,427	807,226	37.37	21,601
2005	1,193,140.55	257,241	275,864	917,277	37.89	24,209
2006	1,249,322.98	244,742	262,460	986,863	38.66	25,527
2007	1,478,457.26	261,391	280,314	1,198,143	39.20	30,565
2008	1,434,124.03	225,444	241,765	1,192,359	39.75	29,996
2009	1,886,206.07	258,976	277,724	1,608,482	40.31	39,903
2010	1,507,304.70	176,355	189,122	1,318,183	40.88	32,245
2011	1,469,741.95	142,124	152,413	1,317,329	41.25	31,935
2012	1,673,533.65	126,854	136,038	1,537,496	41.63	36,932
2013	1,027,440.96	56,098	60,159	967,282	41.83	23,124
2014	1,414,699.05	46,544	49,914	1,364,785	41.69	32,737
2015	1,192,400.00	12,162	13,042	1,179,358	40.24	29,308
	35,334,789.60	10,556,467	11,320,688	24,014,102		687,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.9 1.95

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1955	333.28	300	333			
1957	395.63	352	396			
1958	576.00	509	575	1	4.68	
1960	495.62	431	487	9	5.19	2
1961	784.54	677	764	21	5.46	4
1962	6,183.07	5,297	5,979	204	5.73	36
1963	9,799.53	8,327	9,400	400	6.01	67
1964	14,011.09	11,808	13,329	682	6.29	108
1965	17,673.87	14,767	16,669	1,005	6.58	153
1966	45,211.19	37,435	42,257	2,954	6.88	429
1967	35,390.36	29,029	32,768	2,622	7.19	365
1968	46,809.88	38,033	42,932	3,878	7.50	517
1969	43,127.90	34,686	39,154	3,974	7.83	508
1970	47,065.71	37,464	42,290	4,776	8.16	585
1971	39,935.70	31,449	35,500	4,436	8.50	522
1972	23,182.63	18,053	20,379	2,804	8.85	317
1973	20,559.03	15,825	17,864	2,695	9.21	293
1974	2,543.37	1,934	2,183	360	9.59	38
1975	2,187.52	1,642	1,854	334	9.97	34
1976	4,585.28	3,705	4,182	403	9.37	43
1977	4,728.26	3,778	4,265	463	9.66	48
1978	6,796.41	5,366	6,057	739	9.98	74
1979	15,794.66	12,309	13,895	1,900	10.31	184
1980	36,351.79	27,809	31,391	4,961	10.88	456
1981	49,079.71	36,991	41,756	7,324	11.25	651
1982	45,443.42	33,710	38,052	7,391	11.63	636
1983	45,663.16	33,307	37,597	8,066	12.03	670
1984	48,790.71	34,949	39,451	9,340	12.44	751
1985	49,930.10	35,081	39,600	10,330	12.87	803
1986	64,821.20	44,811	50,583	14,238	13.14	1,084
1987	69,987.27	47,332	53,429	16,558	13.60	1,218
1988	86,848.23	57,381	64,773	22,075	14.08	1,568
1989	93,177.39	60,062	67,799	25,378	14.57	1,742
1990	90,496.85	56,814	64,133	26,364	15.07	1,749
1991	75,471.26	46,068	52,002	23,469	15.58	1,506
1992	82,925.82	48,935	55,239	27,687	16.27	1,702
1993	59,733.25	34,144	38,542	21,191	16.80	1,261
1994	72,309.16	39,958	45,105	27,204	17.34	1,569
1995	80,692.00	43,001	48,540	32,152	17.90	1,796
1996	85,497.78	43,664	49,289	36,209	18.60	1,947
1997	98,769.61	48,387	54,620	44,150	19.18	2,302
1998	36,409.14	16,996	19,185	17,224	19.90	866

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1999	19,112.32	8,471	9,562	9,550	20.62	463
2000	179,054.36	75,077	84,748	94,306	21.35	4,417
2001	69,565.30	27,478	31,018	38,547	22.08	1,746
2002	377,876.56	139,928	157,953	219,924	22.82	9,637
2003	546,343.10	187,887	212,090	334,253	23.69	14,109
2004	842,522.06	268,343	302,910	539,612	24.43	22,088
2005	677,947.05	197,757	223,231	454,716	25.30	17,973
2006	665,954.34	176,212	198,911	467,043	26.17	17,847
2007	740,416.29	175,775	198,417	541,999	27.04	20,044
2008	554,156.44	115,930	130,864	423,292	28.04	15,096
2009	785,817.88	142,705	161,087	624,731	28.92	21,602
2010	637,223.25	97,686	110,270	526,953	29.92	17,612
2011	673,990.21	84,518	95,405	578,585	30.80	18,785
2012	693,396.00	67,259	75,923	617,473	31.80	19,417
2013	507,742.88	34,831	39,318	468,425	32.80	14,281
2014	746,366.06	30,004	33,869	712,497	33.80	21,080
2015	620,700.00	7,324	8,267	612,433	34.80	17,599
	10,998,752.48	2,939,761	3,318,441	7,680,311		282,400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.2 2.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,942	4,098			
1957	11,093.12	10,627	11,093			
1958	8,984.62	8,569	8,985			
1959	10,504.99	9,974	10,505			
1960	6,886.85	6,507	6,887			
1961	5,770.97	5,426	5,771			
1962	6,336.36	5,929	6,336			
1963	9,429.02	8,774	9,429			
1964	13,020.68	12,050	13,021			
1965	14,473.42	13,320	14,473			
1966	13,305.16	12,172	13,305			
1967	17,106.02	15,552	17,106			
1968	26,484.46	23,927	26,484			
1969	37,452.06	33,600	37,452			
1970	54,867.42	48,879	54,867			
1971	52,330.89	46,261	52,331			
1972	30,594.70	26,836	30,539	56	4.30	13
1973	41,286.72	35,907	40,862	425	4.56	93
1974	15,958.45	13,756	15,654	304	4.83	63
1975	25,717.11	21,962	24,992	725	5.11	142
1976	13,626.03	12,085	13,626			
1978	1,304.20	1,132	1,288	16	5.69	3
1979	41,749.48	35,880	40,833	916	5.96	154
1980	78,231.18	66,497	75,677	2,554	6.25	409
1981	103,540.67	86,953	98,956	4,585	6.57	698
1982	111,541.38	92,434	105,194	6,347	6.91	919
1983	94,279.56	77,017	87,649	6,631	7.27	912
1984	100,051.83	80,472	91,581	8,471	7.64	1,109
1985	116,774.98	92,346	105,094	11,681	8.05	1,451
1986	125,389.90	97,378	110,821	14,569	8.46	1,722
1987	160,772.64	122,444	139,347	21,426	8.90	2,407
1988	175,315.37	130,259	148,241	27,074	9.48	2,856
1989	145,310.01	105,568	120,141	25,169	9.95	2,530
1990	142,228.97	100,855	114,777	27,452	10.43	2,632
1991	135,142.11	93,059	105,905	29,237	11.04	2,648
1992	132,043.34	88,126	100,291	31,752	11.67	2,721
1993	112,250.88	72,469	82,473	29,778	12.31	2,419
1994	183,968.70	114,649	130,476	53,493	12.95	4,131
1995	147,476.46	88,515	100,734	46,742	13.60	3,437
1996	122,299.49	70,286	79,989	42,310	14.37	2,944
1997	182,246.23	100,017	113,824	68,422	15.14	4,519
1998	181,143.04	94,647	107,712	73,431	15.92	4,612

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	69,104	78,643	61,215	16.81	3,642
2000	194,710.12	90,949	103,504	91,206	17.59	5,185
2001	229,158.59	100,440	114,305	114,854	18.48	6,215
2002	154,765.04	63,129	71,844	82,921	19.48	4,257
2003	133,893.06	50,705	57,705	76,188	20.37	3,740
	3,864,772.07	2,561,385	2,904,820	959,952		68,583
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.0 1.77

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, 2015

YEAR (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						
1890	23.44	23	23			
1893	23.86	24	24			
1902	23.87	24	24			
1922	10.64	11	11			
1928	108.70	109	109			
1929	750.63	751	751			
1930	773.31	773	773			
1931	140.77	141	141			
1933	294.28	294	294			
1934	12.15	12	12			
1935	118.91	119	119			
1937	1,141.25	1,141	1,141			
1938	280.27	280	280			
1939	267.70	268	268			
1941	369.64	370	370			
1942	665.90	666	666			
1943	4,209.10	4,209	4,209			
1944	961.38	961	961			
1945	671.93	672	672			
1946	57.46	57	57			
1947	812.24	812	812			
1948	1,502.30	1,502	1,502			
1950	2,344.49	2,344	2,344			
1951	4,819.58	4,820	4,820			
1952	4,073.49	4,073	4,073			
1953	5,856.76	5,857	5,857			
1954	13,876.77	13,877	13,877			
1955	24,541.82	24,542	24,542			
1956	24,122.67	23,889	22,957	1,166	0.29	1,166
1957	28,315.38	27,579	26,503	1,812	0.78	1,812
1958	30,950.02	29,650	28,493	2,457	1.26	1,950
1959	23,916.08	22,537	21,658	2,258	1.73	1,305
1960	36,466.32	33,804	32,485	3,981	2.19	1,818
1961	36,712.25	33,482	32,176	4,536	2.64	1,718
1962	13,842.62	12,421	11,936	1,907	3.08	619
1963	38,991.31	34,429	33,086	5,905	3.51	1,682
1964	35,172.86	30,577	29,384	5,789	3.92	1,477
1965	36,763.30	31,457	30,230	6,533	4.33	1,509
1966	28,308.77	23,836	22,906	5,403	4.74	1,140
1967	64,039.94	53,068	50,998	13,042	5.14	2,537
1968	58,830.62	47,966	46,095	12,736	5.54	2,299

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, 2015

YEAR (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						
1969	58,606.14	47,021	45,187	13,419	5.93	2,263
1970	54,770.76	43,214	41,528	13,243	6.33	2,092
1971	115,962.80	89,987	86,477	29,486	6.72	4,388
1972	91,878.39	70,073	67,340	24,538	7.12	3,446
1973	45,101.01	33,796	32,478	12,623	7.52	1,679
1974	28,114.62	20,683	19,876	8,239	7.93	1,039
1975	28,712.26	20,730	19,921	8,791	8.34	1,054
1976	735.55	612	588	148	7.98	19
1977	2,885.21	2,361	2,269	616	8.53	72
1978	11,201.33	9,053	8,700	2,501	8.88	282
1979	37,128.40	29,610	28,455	8,673	9.25	938
1980	82,501.74	65,160	62,618	19,884	9.43	2,109
1981	121,849.39	94,774	91,077	30,772	9.83	3,130
1982	111,922.36	85,643	82,302	29,620	10.25	2,890
1983	73,334.36	55,389	53,228	20,106	10.50	1,915
1984	33,649.97	24,948	23,975	9,675	10.96	883
1985	45,432.66	33,166	31,872	13,561	11.25	1,205
1986	91,474.34	65,386	62,836	28,638	11.74	2,439
1987	19,731.58	13,850	13,310	6,422	12.07	532
1988	63,179.44	43,480	41,784	21,395	12.42	1,723
1989	71,861.93	48,406	46,518	25,344	12.80	1,980
1990	75,135.13	49,461	47,532	27,603	13.19	2,093
1991	142,372.37	91,773	88,193	54,179	13.46	4,025
1992	94,803.30	59,499	57,178	37,625	13.90	2,707
1993	124,000.33	75,888	72,928	51,072	14.21	3,594
1994	180,899.21	107,707	103,506	77,393	14.55	5,319
1995	134,463.33	77,693	74,662	59,801	14.92	4,008
1996	189,559.30	106,002	101,867	87,692	15.31	5,728
1997	130,839.45	70,836	68,073	62,766	15.60	4,023
1998	197,790.36	103,345	99,314	98,476	15.92	6,186
1999	68,014.07	34,170	32,837	35,177	16.26	2,163
2000	164,189.86	79,222	76,132	88,058	16.53	5,327
2001	18,480.63	8,525	8,192	10,289	16.83	611
2002	300,584.51	131,866	126,722	173,863	17.17	10,126
2003	520,030.45	216,333	207,895	312,135	17.43	17,908
2004	17,924.60	7,039	6,764	11,161	17.65	632
2005	105,944.80	39,072	37,548	68,397	17.83	3,836
2006	211,739.49	72,775	69,936	141,803	17.98	7,887
2007	244,124.80	77,681	74,651	169,474	18.04	9,394
2008	242,331.08	70,446	67,698	174,633	18.09	9,654
2009	150,712.07	39,456	37,917	112,795	18.09	6,235

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, 2015

YEAR (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						
2010	311,195.28	71,979	69,172	242,023	18.00	13,446
2011	213,005.07	42,345	40,693	172,312	17.80	9,680
2012	212,540.20	34,857	33,498	179,042	17.42	10,278
2013	297,221.47	37,509	36,046	261,175	16.74	15,602
2014	649,605.43	54,177	52,064	597,541	15.56	38,402
2015	143,700.00	4,512	4,336	139,364	12.85	10,845
	6,856,405.61	3,134,937	3,015,332	3,841,074		266,819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 3.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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						
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	14,001	13,685	690	0.78	690
1959	188.29	177	173	15	1.73	9
1962	7,626.48	6,843	6,689	937	3.08	304
1967	445.13	369	361	84	5.14	16
1972	7,910.24	6,033	5,897	2,013	7.12	283
1981	13,548.93	10,538	10,300	3,249	9.83	331
1985	14,556.64	10,626	10,387	4,170	11.25	371
1992	2,228.63	1,399	1,367	862	13.90	62
2010	68,488.09	15,841	15,484	53,004	18.00	2,945
	133,851.06	70,310	68,826	65,025		5,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 3.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (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-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	879	813	104	1.05	99
1974	11,561.27	10,946	10,119	1,442	1.33	1,084
1975	3,189.09	2,988	2,762	427	1.58	270
1976	6,308.81	6,043	5,587	722	1.74	415
1980	1,144.78	1,066	985	160	2.60	62
1983	10,695.21	9,742	9,006	1,689	3.17	533
1984	4,730.23	4,265	3,943	787	3.43	229
1985	27,353.09	24,377	22,536	4,817	3.71	1,298
1986	61,596.14	54,359	50,253	11,343	3.92	2,894
1987	40,005.58	34,789	32,161	7,845	4.26	1,842
1989	3,425.59	2,887	2,669	757	4.93	154
1990	37,952.71	31,448	29,073	8,880	5.26	1,688
1991	31,594.95	25,611	23,677	7,918	5.70	1,389
1992	6,510.50	5,168	4,778	1,732	6.08	285
1993	1,718.09	1,329	1,229	489	6.57	74
1994	4,082.11	3,069	2,837	1,245	7.07	176
2000	50,178.60	29,937	27,676	22,503	10.42	2,160
2001	142,467.12	80,722	74,625	67,842	11.03	6,151
2003	2,326.24	1,170	1,082	1,244	12.27	101
2004	119,576.43	56,105	51,867	67,709	12.91	5,245
2005	239,392.72	103,992	96,138	143,255	13.56	10,565
2006	28,069.86	11,208	10,361	17,709	14.17	1,250
2007	22,252.02	8,053	7,445	14,807	14.84	998
2008	0.11					
2009	13,302.75	3,782	3,496	9,807	16.16	607
2010	58,509.38	14,265	13,188	45,321	16.80	2,698
2011	109,605.60	22,173	20,498	89,108	17.42	5,115
2012	239,723.71	38,164	35,282	204,442	18.04	11,333
2013	646,811.10	74,577	68,944	577,867	18.55	31,152
2014	1,188,727.29	82,854	76,596	1,112,131	18.91	58,812
	3,113,728.21	745,968	689,626	2,424,102		148,679

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 4.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7) -
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,068	1,171			
1958	192.08	172	192			
1959	2,129.94	1,896	2,130			
1971	17,971.09	14,494	17,971			
1983	7,872.27	5,716	7,872			
1984	3,449.87	2,449	3,391	59	12.83	5
1987	6,786.87	4,494	6,223	564	14.50	39
1988	9,428.54	6,100	8,447	982	14.96	66
1990	820.22	500	692	128	16.25	8
	49,821.42	36,889	48,089	1,732		118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 0.24

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, 2015

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						
1995	101,036.27	101,036	101,036			
1996	260,945.93	253,334	260,946			
1997	470,390.27	433,149	470,390			
1998	480,955.49	418,830	456,161	24,794	2.58	9,610
1999	80,599.29	66,158	72,055	8,544	3.58	2,387
2000	95,723.34	73,786	80,363	15,360	4.58	3,354
2001	173,686.96	125,199	136,358	37,329	5.58	6,690
2002	94,356.55	63,297	68,939	25,418	6.58	3,863
2003	95,837.52	59,499	64,802	31,036	7.58	4,094
2004	32,484.97	18,543	20,196	12,289	8.58	1,432
2005	522.52	272	296	227	9.58	24
2007	4,181.56	1,760	1,917	2,265	11.58	196
2010	7,734.00	2,095	2,282	5,452	14.58	374
2011	12,031.56	2,657	2,894	9,138	15.58	587
2012	1,550.11	265	289	1,261	16.58	76
2014	9,693.70	687	748	8,946	18.58	481
2015	135,000.00	2,812	3,062	131,938	19.58	6,738
	2,056,730.04	1,623,379	1,742,734	313,996		39,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 1.94

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, 2015

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	7,192	11,382	13,045	10.58	1,233
	24,427.00	7,192	11,382	13,045		1,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 5.05

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, 2015

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						
2011	1,898,783.69	1,677,253	1,658,249	240,535	0.58	240,535
2013	299,109.66	144,569	142,931	156,179	2.58	60,534
2014	353,000.00	100,015	98,882	254,118	3.58	70,983
	2,550,893.35	1,921,837	1,900,062	650,831		372,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7						14.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
2002	5,208.71	4,659	3,948	1,261	1.58	798
2004	70,904.01	53,966	45,733	25,171	3.58	7,031
2011	3,781.00	1,113	943	2,838	10.58	268
2012	14,849.79	3,382	2,866	11,984	11.58	1,035
2013	2,789.00	449	381	2,408	12.58	191
	97,532.51	63,569	53,871	43,662		9,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 9.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
1996	2,299.92	2,233	2,300			
1997	939.35	865	939			
1998	13,435.25	11,700	13,197	238	2.58	92
	16,674.52	14,798	16,436	239		92
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.6	0.55

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, 2015

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						
1990	209,079.28	209,079	209,079			
1991	158,165.95	154,476	158,166			
1992	186,713.88	174,889	180,482	6,232	1.58	3,944
1993	413,416.69	370,698	382,554	30,863	2.58	11,962
1994	566,669.51	485,449	500,975	65,695	3.58	18,351
1995	162,417.47	132,641	136,883	25,534	4.58	5,575
1996	552,198.39	428,876	442,592	109,606	5.58	19,643
1997	1,161,874.46	855,918	883,292	278,582	6.58	42,338
1998	383,704.26	267,315	275,864	107,840	7.58	14,227
1999	191,341.50	125,648	129,667	61,674	8.58	7,188
2000	296,716.81	182,976	188,828	107,889	9.58	11,262
2001	186,888.81	107,773	111,220	75,669	10.58	7,152
2002	307,053.93	164,787	170,057	136,997	11.58	11,830
2003	266,861.99	132,542	136,781	130,081	12.58	10,340
2004	366,999.55	167,598	172,958	194,042	13.58	14,289
2005	79,725.36	33,219	34,281	45,444	14.58	3,117
2006	179,958.05	67,785	69,953	110,005	15.58	7,061
2007	847,845.86	285,444	294,573	553,273	16.58	33,370
2008	1,181,797.10	350,604	361,818	819,979	17.58	46,643
2009	278,442.30	71,468	73,754	204,688	18.58	11,017
2010	746,136.58	161,665	166,836	579,301	19.58	29,586
2011	626,616.50	110,704	114,245	512,372	20.58	24,897
2012	870,830.41	119,016	122,822	748,008	21.58	34,662
2013	784,168.63	75,806	78,230	705,939	22.58	31,264
2014	1,190,507.07	67,466	69,624	1,120,883	23.58	47,535
2015	489,699.00	8,163	8,424	481,275	24.58	19,580
	12,685,829.34	5,312,005	5,473,958	7,211,871		466,833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 3.68

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,674	99,674			
1990	2,097.64	2,098	2,098			
1991	24,694.44	24,694	24,694			
1993	95,944.79	94,851	95,945			
1994	117,928.20	114,921	117,928			
1995	1,135,467.56	1,091,866	1,135,468			
1996	280,092.23	265,387	280,092			
1998	98,401.65	90,323	98,402			
1999	18,450.18	16,598	18,450			
2001	80,747.15	69,378	80,535	212	2.36	90
	1,953,497.84	1,869,790	1,953,286	212		90

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.5 TOOLS, SHOP AND GARAGE EQUIPMENT - GPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	871,620.00	123,482	75,879	795,741	8.58	92,744
2015	1,324,001.00	55,171	33,902	1,290,099	9.58	134,666
	2,195,621.00	178,653	109,781	2,085,840		227,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 10.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
1996	13,945.83	13,539	13,003	943	0.58	943
1997	8,811.95	8,114	7,793	1,019	1.58	645
1998	4,710.24	4,102	3,940	770	2.58	298
2000	2,990.39	2,305	2,214	776	4.58	169
2002	1,118.18	750	720	398	6.58	60
2011	19,084.33	4,214	4,047	15,037	15.58	965
	50,660.92	33,024	31,717	18,944		3,080

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 6.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,389	14,666			
1991	77,918.78	75,721	77,919			
1992	7,619.70	7,333	7,620			
1993	2,619.06	2,495	2,619			
1994	49,419.28	46,568	49,419			
1995	102,911.30	95,605	102,911			
1997	46,192.45	41,684	46,192			
1999	176,977.59	154,271	176,237	741	2.42	306
2000	424,416.34	362,494	414,107	10,309	2.63	3,920
2001	23,340.60	19,550	22,334	1,007	2.80	360
2002	21,599.55	17,707	20,228	1,372	2.95	465
2003	458,375.61	368,259	420,693	37,683	3.04	12,396
2011	25,036.41	10,140	11,584	13,452	6.49	2,073
2014	4,400.00	588	672	3,728	9.19	406
	1,435,492.74	1,216,804	1,367,201	68,292		19,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 1.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	173,475.92	173,476	173,476			
2006	168,830.82	158,983	139,430	29,401	0.58	29,401
2014	190,124.00	26,935	23,622	166,502	8.58	19,406
2015	206,422.00	8,602	7,544	198,878	9.58	20,760
	738,852.74	367,996	344,072	394,781		69,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 9.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.24 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
2000	1,696,857.81	1,696,858	1,696,858			
2003	36,568.41	30,271	13,420	23,148	2.58	8,972
2014	340,912.00	32,196	14,274	326,638	13.58	24,053
2015	370,136.00	10,282	4,558	365,578	14.58	25,074
	2,444,474.22	1,769,607	1,729,110	715,364		58,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 2.38

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	11,233.39	10,229	10,607	626	2.00	313
1996	163,883.53	146,692	152,111	11,773	2.28	5,164
1997	36,505.23	31,935	33,115	3,390	2.64	1,284
1998	6,171.79	5,267	5,462	710	2.99	237
1999	94,169.90	77,916	80,794	13,376	3.42	3,911
2000	235,196.49	187,828	194,765	40,431	3.89	10,394
2001	115,329.34	88,285	91,546	23,783	4.42	5,381
2002	104,739.40	76,449	79,273	25,466	4.97	5,124
2011	42,994.18	12,172	12,622	30,372	11.18	2,717
2014	124,564.00	11,809	12,245	112,319	13.53	8,301
2015	135,242.00	3,854	3,996	131,246	14.18	9,256
	1,070,029.25	652,436	676,536	393,493		52,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6						4.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

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						
2000	18,639.93	18,640	18,640			
2001	38,544.89	37,046	34,478	4,067	0.58	4,067
2002	9,171.96	8,204	7,635	1,537	1.58	973
2003	7,484.08	6,195	5,766	1,718	2.58	666
2004	11,186.58	8,514	7,924	3,263	3.58	911
2005	23,458.02	16,290	15,161	8,297	4.58	1,812
2006	8,228.13	5,165	4,807	3,421	5.58	613
2007	136.82	77	72	65	6.58	10
2008	2,264.03	1,119	1,041	1,223	7.58	161
2009	11,311.50	4,839	4,504	6,808	8.58	793
2010	4,537.40	1,639	1,525	3,012	9.58	314
2011	66,158.60	19,480	18,130	48,029	10.58	4,540
2012	129,294.07	29,451	27,410	101,884	11.58	8,798
2013	7,172.00	1,155	1,075	6,097	12.58	485
2014	228,080.79	21,540	20,047	208,034	13.58	15,319
2015	67,800.00	1,883	1,753	66,047	14.58	4,530
	633,468.80	181,237	169,968	463,501		43,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 6.94

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
362.10		3,038,278.56		- 3,038,278.56-
374.40	2,451.03	300.47		300.47-
374.50		944.00		944.00-
375.34	8,426.70	58,154.56		58,154.56-
375.60		360.62		360.62-
375.70	4,917.10	212,334.93-	30,981.69	243,316.62
376.00	6,094,674.85	957,907.79	1,192.22-	959,100.01-
378.00	316,954.17	37,483.33		37,483.33-
379.10		1,881.54		1,881.54-
380.00	4,301,280.30	1,409,210.77		1,409,210.77-
381.00	688,641.33		31,247.04	31,247.04
382.00	93,240.91	58.86-		58.86
383.00	12,047.13	691.00		691.00-
384.00	12,350.94	4.07		4.07-
385.00	179,661.32	41,470.62		41,470.62-
387.00		2,340.16		2,340.16-
387.40		6,826.99		6,826.99-
392.00			7,859.79	7,859.79
394.00	144,268.92		5,383.50	5,383.50
396.00			50,040.21	50,040.21
397.10	242,932.81	23,463.90	21,000.00	2,463.90-
	12,101,847.51	5,366,924.59	145,320.01	5,221,604.58-
2011 TRANSACTION YEAR				
362.10	2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
376.00	6,094,674.85	1,269,063.41	1,541.00	1,267,522.41-
378.00	316,954.17	59,829.10		59,829.10-
380.00	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
392.00			7,201.42	7,201.42
394.00	144,268.92			
396.00			43,731.96	43,731.96
397.10	242,932.81			
	12,104,803.46	5,725,389.12	53,233.98	5,672,155.14-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
362.10		6,457.05		6,457.05-
374.40	15,595.34	260.16		260.16-
375.34	32,534.20	17,416.11		17,416.11-
375.60	22.40			
375.70	6,691.59	5,103.09		5,103.09-
376.00	6,717,810.62	886,996.12		886,996.12-
378.00	261,314.24	18,887.95		18,887.95-
380.00	5,021,027.74	2,192,533.99		2,192,533.99-
381.00	574,916.43	305.85	25,333.32	25,027.47
382.00	71,791.00			
383.00	12,740.78			
385.00	129,670.47	23,198.35		23,198.35-
387.40	18,518.39	55.60		55.60-
396.00	61,173.74			
397.10	379,511.34			
	13,303,318.28	3,151,214.27	25,333.32	3,125,880.95-
2013 TRANSACTION YEAR				
351.20		608.46		608.46-
362.10		40,496.89		40,496.89-
374.20	1,583.70	57,633.75		57,633.75-
374.40	4,573.73	4,911.96		4,911.96-
375.34	21,986.97	22,427.70		22,427.70-
375.60		1,091.39		1,091.39-
376.00	7,496,191.99	691,743.41	2,051.59	689,691.82-
378.00	216,579.21	216,795.76		216,795.76-
380.00	5,734,991.74	1,750,826.78		1,750,826.78-
381.00	421,072.33	23.20	6,554.08	6,530.88
382.00	91,732.07			
383.00	9,962.93			
385.00	250,693.05	51,158.61		51,158.61-
387.00	4,694.90			
387.40	7,558.85	392.50		392.50-
392.00	118,202.85		44,482.18	44,482.18
396.00	349,409.40		104,669.48	104,669.48
	14,729,233.72	2,838,110.41	157,757.33	2,680,353.08-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
362.10		190,000.00		190,000.00-
374.40	23,069.43	65.91		65.91-
375.34	59,628.61	21,436.63		21,436.63-
375.70	85,500.00	12,825.00		12,825.00-
376.00	5,834,387.77	1,246,578.85		1,246,578.85-
378.00	406,574.02	183,240.21		183,240.21-
379.10	12,676.85	91.84		91.84-
380.00	5,992,235.17	4,297,939.86		4,297,939.86-
381.00	372,226.36		623.00	623.00
382.00	113,987.26			
383.00	21,591.65	139.00		139.00-
385.00	226,203.18	60,963.56		60,963.56-
387.40	27,680.85	933.57		933.57-
392.00	23,449.34		10,317.71	10,317.71
394.00	549,726.20			
397.10	605,672.59			
	14,354,609.28	6,014,214.43	10,940.71	6,003,273.72-
TOTAL	66,593,812.25	23,095,852.82	392,585.35	22,703,267.47-

**Columbia Gas[®]
of Pennsylvania**
A NiSource Company

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2016

Prepared by:



Gannett Fleming

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2016

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



Excellence Delivered As Promised

March 6, 2015

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, 2016. The results of our study as of November 30, 2015 are presented in our report titled "2015 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2015". 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, 2016.

Respectfully submitted,

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

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

JOHN J. SPANOS
Sr. Vice President

JJS:krm

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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 3 through 10 summarize the results of the depreciation study as of December 31, 2016. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2016, 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, 2016. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2016. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2011 through 2015.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-1. 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 2011 through 2015, beginning on pages III-2 through III-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2016 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,133,154.50	992,754	2,140,400	120,418	3.84	17.8
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	1	-	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	20.6
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	1,326,851.86	574,335	752,517	44,433	3.35	16.9
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		6,164,990.21	3,272,048	2,892,943	164,862	2.67	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,401,858.32	681,965	1,719,891	40,965	1.71	42.0
374.5	RIGHTS-OF-WAY	75-S4	3,233,106.76	1,801,901	1,631,206	42,159	1.30	38.7
	TOTAL ACCOUNT 374		5,634,963.08	2,283,866	3,351,097	83,124	1.48	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,865,617.62	883,045	2,982,573	85,582	2.21	34.9
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	73,869	13,801	850	0.97	16.2
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	6,519,307.59	1,155,979	5,363,328	345,323	5.30	15.5
	OTHER BUILDINGS	33-S1 *	2,876,730.76	875,722	2,001,009	104,982	3.65	19.1
	TOTAL ACCOUNT 375.70		9,396,038.35	2,031,701	7,364,337	450,305	4.79	16.4
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	6,540	9,975	331	2.00	30.1
	TOTAL ACCOUNT 375		13,365,840.98	2,995,155	10,370,686	537,048	4.02	
376	MAINS							
	CAST IRON	72-R1.5 *	454,390.43	342,363	112,027	14,809	3.26	7.6
	BARE STEEL	72-R1.5 *	55,064,152.80	39,408,488	15,655,665	1,853,074	3.37	8.4
	OTHER	72-R1.5	1,192,195,558.22	145,651,545	1,046,544,013	23,804,762	2.00	44.0
	TOTAL ACCOUNT 376		1,247,714,101.45	185,402,396	1,062,311,705	25,672,645	2.06	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE	
		AS OF DECEMBER 31, 2016 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)	
378 MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	40,144,485.03	9,897,811	30,246,674	1,247,179	3.11	24.3	
379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117.10	94,150	46,967	4,384	3.11	10.7	
380 SERVICES								
BARE STEEL	50-R0.5	773,969.41	674,065	99,904	13,670	1.77	7.3	
OTHER	50-R0.5	454,253,179.39	112,383,099	341,870,080	12,910,907	2.84	26.5	
TOTAL ACCOUNT 380		455,027,148.80	113,057,164	341,969,984	12,924,577	2.84		
381 METERS	43-S1.5	36,182,184.44	15,981,682	20,200,502	877,483	2.43	23.0	
381.1 METERS - AMR	15-S2.5	23,760,038.80	8,698,973	15,061,066	1,748,019	7.36	8.6	
382 METER INSTALLATIONS	55-R2.5	36,486,289.60	11,922,861	24,563,429	708,729	1.94	34.7	
383 HOUSE REGULATORS	40-S2	11,597,052.48	3,551,101	8,045,951	300,138	2.59	26.8	
384 HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,978,927	885,845	66,436	1.72	13.3	
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,994,005.61	3,322,200	3,671,806	246,457	3.52	14.9	
OTHER EQUIPMENT								
387 GENERAL	30-R0.5	133,851.06	80,135	53,716	3,235	2.42	16.6	
387.4 CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	850,986	2,262,742	141,598	4.55	16.0	
TOTAL ACCOUNT 387		3,247,579.27	931,121	2,316,458	144,833	4.46		
TOTAL DISTRIBUTION PLANT		1,884,169,578.71	361,117,407	1,523,042,170	44,561,052	2.37		
GENERAL PLANT								
390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	48,219	1,602	113	0.23	14.2	
OFFICE FURNITURE AND EQUIPMENT								
391.1 FURNITURE	20-SQ	1,859,847.84	1,422,297	437,551	49,500	2.66	8.8	
391.11 EQUIPMENT	15-SQ	24,427.00	12,718	11,709	1,233	5.05	9.5	
391.12 INFORMATION SYSTEMS	5-SQ	1,075,009.66	421,205	653,805	258,998	24.09	2.5	
TOTAL ACCOUNT 391		2,959,284.50	1,856,220	1,103,065	309,731	10.47		
392 TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,323.80	47,470	44,854	12,854	13.92	3.5	
393 STORES EQUIPMENT	20-SQ	14,374.60	14,235	140	93	0.65	1.5	
TOOLS, SHOP AND GARAGE EQUIPMENT								
394 EQUIPMENT	25-SQ	12,773,966.11	5,608,356	7,165,610	482,650	3.78	14.8	
394.12 CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	104	0.01	2.0	
394.5 GPS	10-SQ	3,426,839.00	388,538	3,038,301	356,295	10.40	8.5	
TOTAL ACCOUNT 394		18,154,302.95	7,950,180	10,204,123	839,049	4.62		
395 LABORATORY EQUIPMENT	20-SQ	36,715.09	21,073	15,642	1,854	5.05	8.4	
396 POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,355,830	79,663	26,331	1.83	3.0	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
		AS OF DECEMBER 31, 2016 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(6)/(7)
397.1	10-SQ	799,153.00	67,903	731,250	84,357	10.56	8.7
397.24	15-SQ	1,469,532.41	57,008	1,412,524	117,984	8.03	12.0
397.5	17-R3	1,333,806.25	735,828	597,978	66,315	4.97	9.0
	TOTAL ACCOUNT 397	3,602,491.66	880,739	2,741,752	268,656	7.46	
398	15-SQ	1,058,483.98	193,810	864,674	74,092	7.00	11.7
	TOTAL GENERAL PLANT	27,403,290.74	12,347,776	15,055,515	1,532,773	5.59	
	SUBTOTAL DEPRECIABLE PLANT	1,917,727,859.66	376,737,231	1,540,990,628	46,258,677	2.41	
AMORTIZABLE PLANT							
303		25,523,894.03	9,443,231	16,080,663	3,857,309	**	
305			(4,583)				
362			(1,809)				
362.1			(797,692)				
374.2		479,275.40	235,240				
375.71		1,125,910.63	1,125,911				
389.2			39				
	SUBTOTAL AMORTIZABLE PLANT	27,129,080.06	10,000,537	16,080,663	3,857,309		
	NONDEPRECIABLE PLANT	172,413.08					
	TOTAL GAS PLANT	1,945,029,352.80	386,737,768	1,557,071,291	50,115,988		

* 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, 2016, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2015

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2015 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
350.20	1,931								1,931	99.94
351.20	861,264	131,358	132						992,754	31.69
352.01	799,118								799,118	100.00
352.02	168,680								168,680	100.00
352.10	206,932								206,932	100.00
353.00	405,288								405,288	100.00
354.00	569,716	35,519		30,900					574,335	43.29
355.00	123,010								123,010	100.00
374.40	651,055	43,609	1,413	12,600		1,512			681,965	28.39
374.50	1,555,652	46,233	16						1,601,901	49.55
375.34	824,030	90,529	22,704	31,900		22,319			883,045	22.64
375.60	72,639	988	242						73,869	84.26
375.70	1,825,771	441,733	11,879	209,900		37,782			2,031,701	21.62
375.80	6,177	363							6,540	39.60
376.00	180,973,343	25,877,251	1,386,054	19,664,700		3,149,552			185,402,396	14.86
378.00	8,503,313	1,428,588	172,783	151,300		55,573			9,897,811	24.66
379.10	89,069	5,030	51						94,150	66.72
380.00	103,658,108	13,633,370	3,233,051	4,697,500		2,767,865			113,057,164	24.85
381.00	15,173,270	950,445	(8,165)	136,800	2,732				15,981,682	44.17
381.10	6,817,382	1,915,291		33,700					8,698,973	36.61
382.00	11,320,888	758,274	(1)	156,100					11,922,861	32.68
383.00	3,318,441	314,278	192	81,000		810			3,551,101	30.62
384.00	2,904,820	74,107							2,978,927	77.08
385.00	3,015,332	291,764	37,617	18,600		3,913			3,322,200	47.50
387.00	68,826	5,423	5,886						80,135	59.87
387.40	689,626	160,902	458						850,986	27.33
390.10	48,089	130							48,219	96.78
391.10	1,742,734	41,545		361,982					1,422,297	76.47
391.11	11,362	1,336							12,718	52.07
391.12	1,900,062	419,927		1,898,784					421,205	39.18
392.00	53,871	10,080	(13,564)	5,209	2,292				47,470	51.42
393.00	16,436	99		2,300					14,235	99.03
394.00	5,473,958	501,733	(90)	367,245					5,608,356	43.90
394.12	1,953,288								1,953,288	99.99
394.50	109,781	278,757							388,538	11.34
395.00	31,717	3,302		13,946					21,073	57.40
396.00	1,367,201	21,616	(32,987)						1,355,830	94.45
397.10	344,072	66,096	41	342,307					67,903	8.50
397.24	1,729,110	24,756		1,696,858					57,008	3.88
397.50	676,536	59,292							735,828	55.17
398.00	169,968	81,026		57,185					193,810	18.31
	360,229,684	47,714,751	4,817,712	29,990,615	5,024	6,039,326	0	0	376,737,231	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2016, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2016

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2016 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
AMORTIZABLE PLANT										
303.00	7,112,928	3,708,322		1,378,019					9,443,231	37.00
305.00	(4,583)								(4,583)	
302.00	(1,609)								(1,609)	
362.10	(956,223)		183,531			25,000			(797,692)	
374.20	222,752		12,488						235,240	
375.71	1,098,950	26,981							1,125,911	100.00
389.20	39								39	
	7,472,254	3,735,283	198,018	1,378,019	0	25,000	0	0	10,000,537	
NONDEPRECIABLE PLANT										
	0								0	
TOTAL	387,701,938	51,450,034	5,013,730	31,368,634	5,024	6,064,326	0	0	386,737,768	

Gannett Fleming

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Columbia Gas of PA - FTY
December 31, 2016

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2016

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2015	ORIGINAL COST AS OF DECEMBER 31, 2016	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	0.00	0
351	COMPRESSOR STATION STRUCTURES	3,133,155	3,133,155	3.87	131,358
WELLS					
352.01	CONSTRUCTION	799,134	799,134	0.00	0
352.02	EQUIPMENT	168,680	168,680	-	0
	TOTAL ACCOUNT 352	967,813	967,813		0
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	0.00	0
353	LINES	405,288	405,288	-	0
354	COMPRESSOR STATION EQUIPMENT	1,097,852	1,326,852	2.71	35,519
355	MEASURING AND REGULATING EQUIPMENT	123,010	123,010	-	0
	TOTAL UNDERGROUND STORAGE PLANT	5,935,990	6,164,990	2.55	166,877
DISTRIBUTION PLANT					
LAND AND LAND RIGHTS					
374.4	LAND RIGHTS	2,309,556	2,401,856	1.71	43,609
374.5	RIGHTS-OF-WAY	3,233,107	3,233,107	1.32	46,233
	TOTAL ACCOUNT 374	5,542,663	5,634,963	1.48	89,842
STRUCTURES AND IMPROVEMENTS					
375.34	MEASURING AND REGULATING	3,630,618	3,865,618	2.23	90,529
375.6	INDUSTRIAL MEASURING AND REGULATING	87,670	87,670	1.04	988
375.7	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	5,007,833	6,256,308	5.79	
	OTHER BUILDINGS	2,893,206	3,139,731	3.56	
	TOTAL ACCOUNT 375.70	7,901,038	9,396,038	4.98	441,733
375.8	COMMUNICATION STRUCTURES	16,515	16,515	2.03	363
	TOTAL ACCOUNT 375	11,635,841	13,365,841	4.08	533,614
376	MAINS				
	CAST IRON	519,939	454,390	2.85	
	BARE STEEL	63,922,268	55,064,153	2.98	
	OTHER	1,038,113,894	1,192,195,558	1.98	
	TOTAL ACCOUNT 376	1,102,556,101	1,247,714,101	2.04	25,877,251
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	39,027,385	40,144,485	3.33	1,428,588
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	141,117	141,117	3.29	5,030
380	SERVICES				
	BARE STEEL	867,919	773,969	1.80	
	OTHER	419,556,629	454,253,179	2.88	
	TOTAL ACCOUNT 380	420,424,549	455,027,149	2.88	13,633,370
381	METERS	35,175,284	36,182,184	2.46	950,445
381.1	METERS - AMR	23,509,039	23,760,039	7.50	1,915,291
382	METER INSTALLATIONS	35,334,790	36,486,290	1.95	758,274
383	HOUSE REGULATORS	10,998,752	11,597,052	2.57	314,278
384	HOUSE REGULATOR INSTALLATIONS	3,864,772	3,864,772	1.77	74,107
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	6,856,406	6,994,006	3.89	291,764
OTHER EQUIPMENT					
387	GENERAL	133,851	133,851	3.74	5,423
387.4	CUSTOMER INFORMATION SERVICES	3,113,728	3,113,728	4.77	160,902
	TOTAL ACCOUNT 387	3,247,579	3,247,579	4.73	166,325
	TOTAL DISTRIBUTION PLANT	1,698,314,279	1,884,159,579	2.39	46,038,179

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)*	
GENERAL PLANT					
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	49,821	49,821	0.24	130
OFFICE FURNITURE AND EQUIPMENT					
391.1	FURNITURE	2,056,730	1,859,848	1.94	41,545
391.11	EQUIPMENT	24,427	24,427	5.05	1,336
391.12	INFORMATION SYSTEMS	2,550,893	1,075,010	14.59	419,927
	TOTAL ACCOUNT 391	4,632,050	2,959,285	6.45	462,809
392	TRANSPORTATION EQUIPMENT - TRAILERS	97,533	92,324	9.56	10,080
393	STORES EQUIPMENT	16,675	14,375	0.55	99
TOOLS, SHOP AND GARAGE EQUIPMENT					
394	EQUIPMENT	12,685,829	12,773,966	3.68	501,733
394.12	CNG FACILITIES	1,953,498	1,953,498	0.00	0
394.5	GPS	2,195,621	3,426,839	10.36	278,757
	TOTAL ACCOUNT 394	16,834,948	18,154,303	4.12	780,489
395	LABORATORY EQUIPMENT	50,861	36,715	6.08	3,302
396	POWER OPERATED EQUIPMENT	1,435,493	1,435,493	1.39	21,616
COMMUNICATION EQUIPMENT					
397.1	TELEPHONE	738,853	799,153	9.42	66,096
397.24	RADIO	2,444,474	1,469,532	2.38	24,756
397.5	TELEMETERING	1,070,029	1,333,806	4.87	59,292
	TOTAL ACCOUNT 397	4,253,356	3,602,492	4.23	150,144
398	MISCELLANEOUS EQUIPMENT	633,469	1,058,484	6.94	81,026
	TOTAL GENERAL PLANT	28,004,006	27,403,291	4.44	1,509,695
	SUBTOTAL DEPRECIABLE PLANT	1,732,254,275	1,917,727,860	2.42	47,714,751
AMORTIZABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	22,334,949	25,523,894	**	3,708,322
305	STRUCTURES AND IMPROVEMENTS				
362	GAS HOLDERS				
362.1	ENVIRONMENTAL REMEDIATION				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	479,275	479,275		
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	1,125,911	1,125,911	**	26,961
389.2	LAND AND LAND RIGHTS - LAND RIGHTS				
	SUBTOTAL AMORTIZABLE PLANT	23,940,135	27,129,080		3,735,283
NONDEPRECIABLE PLANT					
		172,413	172,413		
	TOTAL GAS PLANT	1,756,366,823	1,945,029,353		51,450,034

* 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)	2011		2012		2013		2014		2015		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					608.46						(608.46)	(122)
362.10	11,780.05		6,457.05		40,496.89		190,000.00		395,000.00		(643,733.99)	(128,747)
374.20					57,633.75						(57,633.75)	(11,527)
374.40			260.16		4,911.96		65.91		1,368.00		(6,606.03)	(1,321)
375.34	12,279.55		17,416.11		22,427.70		21,436.63		28,987.00		(102,546.99)	(20,509)
375.60					1,091.39						(1,091.39)	(218)
375.70			5,103.09				12,825.00		80,246.00		(78,174.09)	(15,635)
376.00	1,269,063.41	1,541.00	888,996.12		691,743.41	2,051.59	1,246,578.85		2,418,656.00		(6,509,445.20)	(1,301,889)
378.00	59,829.10		18,887.95		216,795.76		183,240.21		342,142.00		(820,895.02)	(164,179)
378.10							91.84				(91.84)	(18)
380.00	4,313,652.88		2,192,533.99		1,750,826.78		4,297,939.86		2,446,620.00		(15,001,573.51)	(3,000,315)
381.00		759.60	305.85	25,333.32	23.20	6,554.08		623.00		2,536.00	35,476.95	7,095
383.00							139.00		749.00		(888.00)	(178)
385.00	31,592.63		20,198.35		51,156.61		60,963.56		3,806.00		(170,719.15)	(34,144)
387.00	26,983.46										(26,983.46)	(5,397)
387.40	208.04		55.80		392.50		933.57				(1,589.71)	(318)
392.00		7,201.42				44,482.18			10,317.71		62,001.31	12,400
396.00		43,731.96				104,669.48					148,401.44	29,680
TOTAL	6,726,389.12	53,233.98	3,151,214.27	26,333.32	2,838,110.41	167,767.33	6,014,214.43	10,940.71	6,697,574.00	2,536.00	(23,176,700.89)	(4,636,342)

Gannett Fleming

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Columbia Gas of PA - FPTY
December 31, 2016

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,578		2	2	0.0
1889	6,551	6,538		13	15	0.0
1890	1,702	1,696		6	21	0.0
1891	8,350	8,308		42	63	0.0
1892	1,355	1,345		10	73	0.0
1893	675	670		5	78	0.0
1894	1,617	1,603		14	92	0.0
1895	1,133	1,122		11	103	0.0
1896	4,261	4,212		49	152	0.0
1897	2,268	2,238		30	182	0.0
1898	1,634	1,610		24	206	0.0
1899	934	920		14	220	0.0
1900	8,185	8,045		140	360	0.0
1901	15,228	14,943		285	645	0.0
1902	7,354	7,208		146	791	0.0
1903	15,446	15,113		333	1,124	0.0
1904	8,443	8,247		196	1,320	0.0
1905	13,257	12,922		335	1,655	0.0
1906	5,827	5,674		153	1,808	0.0
1907	4,319	4,197		122	1,930	0.0
1908	5,091	4,939		152	2,082	0.0
1909	5,578	5,404		174	2,256	0.0
1910	945	913		32	2,288	0.0
1911	2,295	2,119		176	2,464	0.0
1912	1,631	1,563		68	2,532	0.0
1913	7,739	6,771		968	3,500	0.0
1914	6,986	6,630		356	3,856	0.0
1915	9,624	9,153		471	4,327	0.0
1916	2,218	2,115		103	4,430	0.0
1917	3,849	3,536		313	4,743	0.0
1918	1,634	1,579		55	4,798	0.0
1919	1,174	1,131		43	4,841	0.0
1920	2,913	2,512		401	5,242	0.0
1921	21,646	17,057		4,589	9,831	0.0
1922	7,611	7,160		451	10,282	0.0
1923	26,050	21,190		4,860	15,142	0.0
1924	59,496	46,046		13,450	28,592	0.0
1925	43,612	35,229		8,383	36,975	0.0
1926	51,626	40,575		11,051	48,026	0.0
1927	27,556	23,002		4,554	52,580	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	39,519	32,611		6,908	59,488	0.0
1929	66,334	53,956		12,378	71,866	0.0
1930	24,002	19,702		4,300	76,166	0.0
1931	17,042	14,080		2,962	79,128	0.0
1932	5,848	4,962		886	80,014	0.0
1933	10,344	8,764		1,580	81,594	0.0
1934	9,601	8,554		1,047	82,641	0.0
1935	3,307	2,984		323	82,964	0.0
1936	11,074	9,671		1,403	84,367	0.0
1937	16,250	15,024		1,226	85,593	0.0
1938	25,881	23,418		2,463	88,056	0.0
1939	170,861	131,462		39,399	127,455	0.0
1940	38,231	33,733		4,498	131,953	0.0
1941	40,388	35,349		5,039	136,992	0.0
1942	50,053	43,250		6,803	143,795	0.0
1943	39,110	32,208		6,902	150,697	0.0
1944	25,999	21,736		4,263	154,960	0.0
1945	24,896	20,454		4,442	159,402	0.0
1946	107,727	84,561		23,166	182,568	0.0
1947	113,787	91,427		22,360	204,928	0.0
1948	277,601	216,304		61,297	266,225	0.0
1949	698,438	530,308		168,130	434,355	0.0
1950	1,084,841	820,068		264,773	699,128	0.0
1951	918,921	701,411		217,510	916,638	0.1
1952	1,813,186	1,341,285		471,901	1,388,539	0.1
1953	1,315,525	982,824		332,701	1,721,240	0.1
1954	1,650,345	1,234,368		415,977	2,137,217	0.1
1955	3,828,232	2,784,501		1,043,731	3,180,948	0.2
1956	2,610,487	1,882,725		727,762	3,908,710	0.3
1957	3,321,958	2,416,662		905,296	4,814,006	0.3
1958	4,064,642	2,941,542		1,123,100	5,937,106	0.4
1959	3,595,224	2,573,441		1,021,783	6,958,889	0.5
1960	3,786,433	2,702,533		1,083,900	8,042,789	0.5
1961	4,043,109	2,881,939		1,161,170	9,203,959	0.6
1962	3,740,830	2,628,691		1,112,139	10,316,098	0.7
1963	4,591,842	3,214,008		1,377,834	11,693,932	0.8
1964	4,664,900	3,240,308		1,424,592	13,118,524	0.9
1965	3,992,117	2,778,807		1,213,310	14,331,834	0.9
1966	5,580,626	3,851,337		1,729,289	16,061,123	1.0
1967	5,332,399	3,668,599		1,663,800	17,724,923	1.2
1968	4,662,053	3,103,264		1,558,789	19,283,712	1.3
1969	4,215,902	2,701,865		1,514,037	20,797,749	1.3
1970	4,027,953	2,895,095		1,132,858	21,930,607	1.4
1971	5,964,670	3,872,360		2,092,310	24,022,917	1.6
1972	3,642,185	2,183,367		1,458,818	25,481,735	1.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1973	4,192,636	2,045,600	2,147,036		27,628,771	1.8
1974	3,489,921	1,462,555	2,027,366		29,656,137	1.9
1975	3,676,120	1,543,066	2,133,054		31,789,191	2.1
1976	4,074,603	2,128,139	1,946,464		33,735,655	2.2
1977	8,267,373	4,308,080	3,959,293		37,694,948	2.4
1978	7,565,686	3,851,281	3,714,405		41,409,353	2.7
1979	9,314,983	4,701,594	4,613,389		46,022,742	3.0
1980	12,552,206	6,406,305	6,145,901		52,168,643	3.4
1981	14,662,519	7,378,401	7,284,118		59,452,761	3.9
1982	13,639,931	6,544,362	7,095,569		66,548,330	4.3
1983	11,162,438	5,297,801	5,864,637		72,412,967	4.7
1984	12,914,815	5,993,476	6,921,339		79,334,306	5.1
1985	13,029,531	6,037,116	6,992,415		86,326,721	5.6
1986	14,461,697	6,597,895	7,863,802		94,190,523	6.1
1987	14,904,654	6,745,787	8,158,867		102,349,390	6.6
1988	17,365,646	7,646,294	9,719,352		112,068,742	7.3
1989	16,581,383	7,288,644	9,292,739		121,361,481	7.9
1990	14,992,934	6,455,593	8,537,341		129,898,822	8.4
1991	14,616,458	6,146,096	8,470,362		138,369,184	9.0
1992	16,345,419	6,740,072	9,605,347		147,974,531	9.6
1993	17,756,347	7,240,363	10,515,984		158,490,515	10.3
1994	20,897,096	8,195,977	12,701,119		171,191,634	11.1
1995	21,154,676	8,365,904	12,788,772		183,980,406	11.9
1996	21,897,571	8,373,986	13,523,585		197,503,991	12.8
1997	24,540,677	8,956,504	15,584,173		213,088,164	13.8
1998	22,843,391	8,023,677	14,819,714		227,907,878	14.8
1999	21,960,891	7,201,875	14,759,016		242,666,894	15.7
2000	22,115,937	7,430,972	14,684,965		257,351,859	16.7
2001	22,523,311	6,758,051	15,765,260		273,117,119	17.7
2002	18,408,683	5,447,049	12,961,634		286,078,753	18.6
2003	22,753,654	6,315,294	16,438,360		302,517,113	19.6
2004	32,833,497	7,931,274	24,902,223		327,419,336	21.2
2005	37,295,012	7,893,351	29,401,661		356,820,997	23.2
2006	27,786,259	5,950,577	21,835,682		378,656,679	24.6
2007	56,957,651	10,243,988	46,713,663		425,370,342	27.6
2008	81,855,742	13,268,347	68,587,395		493,957,737	32.1
2009	57,053,748	8,676,929	48,376,819		542,334,556	35.2
2010	71,243,631	9,584,368	61,659,263		603,993,819	39.2
2011	127,637,216	16,953,471	110,683,745		714,677,564	46.4
2012	140,963,295	15,099,988	125,863,307		840,540,871	54.5
2013	167,793,200	12,941,338	154,851,862		995,392,733	64.6
2014	179,609,147	11,516,424	168,092,723		1,163,485,456	75.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE PCT OF COL 4	
			(2)	(3)	AMOUNT (5)	TOTAL (6)
2015	181,589,278	6,966,267	174,623,011		1,338,108,467	86.8
2016	205,759,700	2,877,542	202,882,158		1,540,990,625	100.0
SUBTOTAL	1,917,727,860	376,737,231	1,540,990,625			
AMORTIZABLE PLANT	27,129,080	10,000,537	17,128,543			
NONDEPRECIABLE PLANT	172,413	-	172,413			
TOTAL	1,945,029,353	386,737,768	1,558,291,581			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1972	1,896.43	1,340	1,896			
1973	35.65	25	35		1	18.50
	1,932.08	1,365	1,931		1	

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	89,620	101,949	22,298	15.76	1,415
1971	44,955.88	32,200	36,630	8,326	15.89	524
1972	23,833.95	16,946	19,277	4,557	16.02	284
1973	1,046.90	739	841	206	16.14	13
1996	107,318.16	57,866	65,827	41,491	17.52	2,368
1997	932.86	491	559	374	17.54	21
1998	7,804.72	3,999	4,549	3,256	17.60	185
2001	87,639.68	40,893	46,519	41,121	17.72	2,321
2003	212,167.85	91,657	104,266	107,902	17.75	6,079
2004	195,419.81	80,611	91,701	103,719	17.80	5,827
2008	673,302.63	217,477	247,396	425,907	17.82	23,901
2009	4,140.12	1,223	1,391	2,749	17.88	154
2010	4,750.10	1,269	1,444	3,306	17.83	185
2012	59,116.96	11,894	13,530	45,587	17.87	2,551
2013	744,499.19	122,247	139,065	605,434	17.82	33,975
2014	841,978.92	103,563	117,810	724,169	17.83	40,615
	3,133,154.50	872,695	992,754	2,140,400		120,418

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.84

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	233,400	326,260			
1971	246,359.45	175,147	246,359			
1972	166,322.06	117,482	166,322			
1978	60,192.37	40,656	60,177	15	18.50	1
	799,133.73	566,685	799,118	16		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	50,076	62,707			
1971	61,403.78	48,647	61,404			
1972	42,286.87	33,223	42,287			
1978	2,281.54	1,792	2,282			
	168,679.67	133,738	168,680			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	148,041	206,932	9	18.50	
	206,940.78	148,041	206,932	9		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	191,762	260,327			
1972	62,624.57	45,810	62,625			
1973	54,831.76	39,824	54,832			
1984	13,885.22	9,703	13,885			
1989	13,619.22	8,839	13,619			
	405,287.78	295,938	405,288			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1950	3,726.25	3,251	3,726			
1952	17,412.75	15,033	17,413			
1957	284.68	239	285			
1967	1,029.20	803	979	50	10.82	5
1969	1,933.87	1,482	1,807	127	11.44	11
1970	442,228.57	335,842	409,445	32,784	11.74	2,793
1971	19,278.69	14,500	17,678	1,601	12.05	133
1972	3,769.66	2,808	3,423	347	12.35	28
1979	1,767.75	1,299	1,584	184	13.52	14
1987	19,142.32	12,592	15,352	3,790	15.35	247
1991	10,919.20	6,711	8,182	2,737	15.99	171
1993	1,481.66	877	1,069	413	16.18	26
2013	279,828.19	46,619	56,836	222,992	17.51	12,735
2014	24,564.54	3,071	3,744	20,821	17.50	1,190
2015	249,584.33	19,817	24,160	225,424	17.40	12,955
2016	249,900.00	7,097	8,652	241,248	17.08	14,125
	1,326,851.66	472,041	574,335	752,517		44,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 3.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 6-2035						
NET SALVAGE PERCENT.. 0						
1970	74,761.84	58,838	74,762			
1975	2,685.09	1,999	2,685			
1981	13,738.52	10,632	13,739			
1986	29,489.73	21,315	29,490			
1987	2,334.83	1,660	2,334			
	123,010.01	94,444	123,010			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1957	2,875.61	2,171	2,082	794	15.92	50
1961	757.88	545	523	235	18.23	13
1962	297.70	211	202	96	18.84	5
1963	5,293.90	3,709	3,557	1,737	19.46	89
1964	3,444.88	2,380	2,282	1,163	20.10	58
1965	1,072.99	730	700	373	20.75	18
1966	2,232.98	1,497	1,436	797	21.41	37
1967	10,826.28	7,149	6,856	3,970	22.08	180
1968	1,892.29	1,230	1,180	712	22.76	31
1969	11,727.61	7,497	7,189	4,539	23.45	194
1970	8,181.28	5,140	4,929	3,252	24.16	135
1971	20,126.92	12,426	11,916	8,211	24.87	330
1972	11,209.56	6,796	6,517	4,693	25.59	183
1973	5,289.23	3,147	3,018	2,271	26.33	86
1974	16,138.66	9,418	9,032	7,107	27.07	263
1975	24,502.69	14,016	13,441	11,062	27.82	398
1976	25,158.66	15,387	14,756	10,403	25.72	404
1977	53,082.42	31,871	30,563	22,519	26.29	857
1978	20,675.56	12,178	11,678	8,998	26.86	335
1979	35,734.21	20,637	19,790	15,944	27.44	581
1980	22,516.91	12,657	12,138	10,379	28.44	365
1981	39,206.41	21,571	20,686	18,520	29.02	638
1982	61,809.76	33,266	31,901	29,909	29.60	1,010
1983	39,550.14	20,803	19,949	19,601	30.19	649
1984	44,091.77	22,496	21,573	22,519	31.20	722
1985	68,313.25	34,000	32,605	35,708	31.79	1,123
1986	41,482.10	20,119	19,293	22,189	32.39	685
1987	63,098.41	29,593	28,379	34,719	33.40	1,039
1988	97,724.58	44,562	42,733	54,992	34.00	1,617
1989	129,780.60	57,467	55,109	74,672	34.61	2,158
1990	83,252.62	35,740	34,273	48,980	35.23	1,390
1991	48,809.81	20,163	19,336	29,474	36.23	814
1992	13,355.87	5,334	5,115	8,241	36.85	224
1993	42,996.96	16,571	15,891	27,106	37.48	723
1994	35,054.83	12,935	12,404	22,651	38.48	589
1995	19,150.88	6,795	6,516	12,635	39.10	323
1996	45,761.10	15,476	14,841	30,920	40.11	771
1997	41,125.95	13,312	12,766	28,360	40.74	696
1998	9,140.33	2,824	2,708	6,432	41.38	155
1999	6,002.29	1,754	1,682	4,320	42.38	102
2000	14,163.94	3,926	3,765	10,399	43.02	242
2001	14,556.68	3,814	3,657	10,900	43.67	250

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2002	3,017.15	739	709	2,308	44.67	52
2003	43,541.97	9,993	9,583	33,959	45.32	749
2004	76,835.89	16,328	15,658	61,178	46.32	1,321
2005	26,726.31	5,254	5,038	21,688	46.98	462
2006	37,288.04	6,734	6,458	30,830	47.64	647
2007	66,859.23	10,925	10,477	56,382	48.64	1,159
2008	28,085.66	4,129	3,959	24,127	49.31	489
2009	92,580.78	12,017	11,524	81,057	50.30	1,611
2010	122,360.63	13,839	13,271	109,090	50.97	2,140
2011	76,492.39	7,359	7,057	69,435	51.65	1,344
2012	184,070.63	14,578	13,979	170,092	52.32	3,251
2013	191,230.73	11,856	11,370	179,861	52.99	3,394
2014	10,931.33	486	466	10,465	53.68	195
2015	100,169.08	2,685	2,575	97,594	54.37	1,795
2016	100,200.00	912	874	99,326	54.45	1,824
	2,401,856.32	711,147	681,965	1,719,891		40,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	952	952			
1886	9,401.15	9,401	9,401			
1887	4,690.00	4,658	4,690			
1888	6,579.75	6,493	6,578	2	0.99	2
1889	6,551.18	6,453	6,538	13	1.12	12
1890	1,679.50	1,652	1,674	6	1.23	5
1891	8,350.23	8,200	8,308	42	1.35	31
1892	1,354.95	1,328	1,345	10	1.48	7
1893	650.85	638	646	5	1.53	3
1894	1,616.78	1,582	1,603	14	1.63	9
1895	1,133.20	1,107	1,122	11	1.76	6
1896	4,260.56	4,157	4,212	49	1.83	27
1897	2,267.65	2,209	2,238	30	1.93	16
1898	1,633.73	1,589	1,610	24	2.05	12
1899	934.25	908	920	14	2.13	7
1900	8,185.42	7,941	8,045	140	2.24	62
1901	15,227.76	14,749	14,943	285	2.36	121
1902	7,330.74	7,091	7,184	147	2.45	60
1903	15,446.32	14,917	15,113	333	2.57	130
1904	8,443.31	8,140	8,247	196	2.69	73
1905	13,211.32	12,718	12,885	326	2.80	116
1906	5,826.89	5,600	5,674	153	2.92	52
1907	4,318.72	4,143	4,197	122	3.05	40
1908	5,084.82	4,871	4,935	150	3.16	47
1909	5,578.23	5,334	5,404	174	3.29	53
1910	944.58	901	913	32	3.43	9
1911	1,805.52	1,720	1,743	63	3.55	18
1912	1,590.08	1,512	1,532	58	3.69	16
1913	4,199.64	3,985	4,037	163	3.84	42
1914	6,522.34	6,176	6,257	265	3.98	67
1915	9,299.36	8,787	8,903	396	4.13	96
1916	2,133.53	2,011	2,037	97	4.29	23
1917	2,947.27	2,773	2,809	138	4.44	31
1918	969.85	910	922	48	4.60	10
1919	713.16	668	677	36	4.78	8
1920	1,116.43	1,043	1,057	59	4.94	12
1921	2,386.50	2,224	2,253	134	5.12	26
1922	5,478.84	5,091	5,158	321	5.31	60
1923	5,748.64	5,328	5,398	351	5.49	64
1924	2,962.36	2,738	2,774	188	5.68	33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,451	7,549	537	5.89	91
1926	3,690.49	3,391	3,436	254	6.09	42
1927	3,441.21	3,152	3,193	248	6.31	39
1928	3,616.30	3,301	3,344	272	6.53	42
1929	9,736.71	8,859	8,976	761	6.76	113
1930	3,705.73	3,360	3,404	302	7.00	43
1931	4,695.61	4,242	4,298	398	7.25	55
1932	2,031.20	1,828	1,852	179	7.50	24
1933	2,540.95	2,278	2,308	233	7.77	30
1934	4,020.82	3,589	3,636	385	8.05	48
1935	866.62	770	780	87	8.33	10
1936	4,994.63	4,420	4,478	517	8.63	60
1937	3,607.79	3,178	3,220	388	8.94	43
1938	1,245.49	1,092	1,106	139	9.26	15
1939	956.06	834	845	111	9.59	12
1940	13,850.45	12,015	12,173	1,677	9.94	169
1941	4,887.61	4,216	4,271	617	10.30	60
1942	8,169.68	7,006	7,098	1,072	10.68	100
1943	1,693.42	1,443	1,462	231	11.07	21
1944	978.40	829	840	138	11.48	12
1945	1,004.81	845	856	149	11.90	13
1946	344.00	287	291	53	12.34	4
1947	142.29	118	120	22	12.80	2
1948	3,080.71	2,536	2,569	512	13.27	39
1949	16,198.32	13,226	13,400	2,798	13.76	203
1950	20,911.66	16,930	17,153	3,759	14.28	263
1951	11,956.42	9,595	9,721	2,235	14.81	151
1952	8,038.39	6,391	6,475	1,563	15.37	102
1953	5,949.87	4,685	4,747	1,203	15.94	75
1954	21,585.01	16,825	17,046	4,539	16.54	274
1955	32,149.56	24,794	25,120	7,030	17.16	410
1956	51,558.51	39,322	39,839	11,720	17.80	658
1957	19,916.61	15,015	15,213	4,704	18.46	255
1958	63,499.25	47,294	47,916	15,583	19.14	814
1959	28,371.09	20,862	21,136	7,235	19.85	364
1960	26,305.63	19,087	19,338	6,968	20.58	339
1961	15,768.03	11,286	11,434	4,334	21.32	203
1962	18,087.78	12,760	12,928	5,160	22.09	234
1963	27,374.57	19,023	19,273	8,102	22.88	354
1964	40,027.79	27,384	27,744	12,284	23.69	519
1965	17,574.04	11,829	11,985	5,589	24.52	228
1966	18,597.25	12,306	12,468	6,129	25.37	242

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	63,018	63,847	33,064	26.23	1,261
1968	82,637.79	52,767	53,461	29,177	27.11	1,076
1969	46,057.56	28,856	29,236	16,822	28.01	601
1970	45,097.36	27,708	28,072	17,025	28.92	589
1971	54,600.87	32,877	33,310	21,291	29.84	714
1972	80,841.70	47,664	48,291	32,551	30.78	1,058
1973	31,060.02	17,924	18,160	12,900	31.72	407
1974	42,716.26	24,109	24,426	18,290	32.67	560
1975	53,203.52	29,340	29,726	23,478	33.64	698
1976	46,796.87	25,963	26,305	20,492	32.50	631
1977	50,016.13	27,069	27,425	22,591	33.49	675
1978	27,600.77	14,664	14,857	12,744	33.96	375
1979	28,364.25	14,678	14,871	13,493	34.96	386
1980	24,054.08	12,116	12,275	11,779	35.96	328
1981	55,235.53	27,060	27,416	27,820	36.96	753
1982	47,534.94	22,631	22,929	24,606	37.96	648
1983	27,148.25	12,551	12,716	14,432	38.96	370
1984	30,306.87	13,593	13,772	16,535	39.96	414
1985	72,105.59	31,344	31,756	40,350	40.96	985
1986	17,533.91	7,380	7,477	10,057	41.96	240
1987	27,416.83	11,161	11,308	16,109	42.96	375
1988	11,339.22	4,460	4,519	6,820	43.96	155
1989	70,082.23	26,596	26,946	43,136	44.96	959
1990	44,760.66	16,369	16,584	28,177	45.96	613
1991	35,224.46	12,395	12,558	22,666	46.96	483
1992	54,141.31	18,305	18,546	35,595	47.96	742
1993	58,993.43	19,132	19,384	39,609	48.96	809
1994	184,531.84	57,297	58,051	126,481	49.96	2,532
1995	584,928.49	173,548	175,830	409,098	50.96	8,028
1996	126,940.88	35,912	36,384	90,557	51.96	1,743
1997	68,030.65	18,307	18,548	49,483	52.96	934
1998	40,132.45	10,246	10,381	29,751	53.96	551
2000	15,568.19	3,545	3,592	11,976	55.96	214
2001	39,714.12	8,495	8,607	31,107	56.96	546
2002	181,571.19	36,332	36,809	144,762	57.96	2,498
2003	1,938.28	361	366	1,572	58.96	27
	3,233,106.76	1,581,310	1,601,901	1,631,206		42,159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 1.30

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1905	19.71	19	17	3	3.03	1
1913	302.61	277	250	53	5.11	10
1914	310.73	283	255	56	5.34	10
1916	32.62	29	26	7	5.79	1
1922	277.07	243	219	58	7.29	8
1925	172.88	150	135	38	8.10	5
1927	187.05	160	144	43	8.66	5
1928	470.41	400	360	110	8.94	12
1929	3,819.41	3,232	2,912	907	9.23	98
1930	3,874.50	3,260	2,937	938	9.52	99
1931	1,050.74	879	792	259	9.82	26
1932	2,149.95	1,787	1,610	540	10.12	53
1933	2,382.42	1,969	1,774	608	10.42	58
1934	955.19	784	706	249	10.73	23
1935	84.65	69	62	23	11.04	2
1936	1,749.45	1,419	1,278	471	11.35	41
1938	546.46	437	394	152	12.00	13
1939	4,152.19	3,299	2,972	1,180	12.33	96
1940	494.01	390	351	143	12.67	11
1941	803.32	629	567	236	13.01	18
1942	1,155.33	898	809	346	13.36	26
1943	676.80	522	470	207	13.72	15
1945	581.38	441	397	184	14.45	13
1946	934.61	704	634	301	14.83	20
1947	2,536.52	1,894	1,706	831	15.21	55
1948	6,169.22	4,564	4,112	2,057	15.61	132
1949	1,066.21	782	705	361	16.01	23
1950	4,662.55	3,387	3,051	1,612	16.42	98
1951	11,442.68	8,231	7,415	4,028	16.84	239
1952	17,962.79	12,795	11,527	6,436	17.26	373
1953	21,443.45	15,118	13,620	7,823	17.70	442
1954	17,910.93	12,496	11,258	6,653	18.14	367
1955	11,391.39	7,862	7,083	4,308	18.59	232
1956	31,657.12	21,606	19,465	12,192	19.05	640
1957	28,458.77	19,200	17,297	11,162	19.52	572
1958	40,990.70	27,327	24,619	16,372	20.00	819
1959	24,226.35	15,953	14,372	9,854	20.49	481
1960	28,334.81	18,422	16,597	11,738	20.99	559
1961	37,941.31	24,352	21,939	16,002	21.49	745
1962	43,443.92	27,514	24,788	18,656	22.00	848
1963	29,170.03	18,222	16,416	12,754	22.52	566
1964	45,248.25	27,858	25,098	20,150	23.06	874

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	30,075.24	18,251	16,442	13,633	23.59	578
1966	26,145.37	15,626	14,078	12,067	24.14	500
1967	18,744.53	11,028	9,935	8,810	24.70	357
1968	9,802.26	5,676	5,114	4,688	25.26	186
1969	17,647.44	10,050	9,054	8,593	25.83	333
1970	5,731.21	3,209	2,891	2,840	26.41	108
1971	19,995.11	10,997	9,907	10,088	27.00	374
1972	11,564.76	6,245	5,626	5,939	27.60	215
1973	13,835.62	7,333	6,606	7,230	28.20	256
1974	12,258.22	6,372	5,741	6,517	28.81	226
1975	16,421.12	8,367	7,538	8,883	29.43	302
1976	25,644.81	15,684	14,130	11,515	25.72	448
1977	22,017.52	13,219	11,909	10,109	26.29	385
1978	20,535.27	12,095	10,896	9,639	26.86	359
1979	32,320.96	18,665	16,815	15,506	27.44	565
1980	12,110.49	6,896	6,213	5,897	27.60	214
1981	27,125.88	15,120	13,622	13,504	28.19	479
1982	40,351.53	21,996	19,816	20,536	28.79	713
1983	17,829.76	9,496	8,555	9,275	29.40	315
1984	14,276.72	7,470	6,730	7,547	29.61	255
1985	12,564.65	6,412	5,777	6,788	30.23	225
1986	25,940.37	12,898	11,620	14,320	30.85	464
1987	11,084.11	5,396	4,861	6,223	31.10	200
1988	40,504.33	19,163	17,264	23,240	31.74	732
1989	14,241.63	6,580	5,928	8,314	32.02	260
1990	10,240.47	4,586	4,132	6,108	32.67	187
1991	35,268.40	15,377	13,853	21,415	32.98	649
1992	128.01	54	49	79	33.64	2
1993	23,194.54	9,484	8,544	14,651	33.97	431
1994	1,493.05	588	530	963	34.64	28
1995	13,436.58	5,114	4,607	8,830	34.99	252
1996	15,503.80	5,690	5,126	10,378	35.36	293
1997	25,435.42	8,979	8,089	17,346	35.75	485
1998	63,296.30	21,432	19,308	43,988	36.14	1,217
1999	4,497.55	1,456	1,312	3,186	36.55	87
2000	29,280.10	9,036	8,141	21,139	36.97	572
2001	30,387.66	8,904	8,022	22,366	37.41	598
2002	23,992.91	6,646	5,987	18,006	37.85	476
2003	65,407.92	17,130	15,433	49,975	38.05	1,313
2004	33,838.44	8,290	7,469	26,369	38.52	685
2005	65,602.44	15,010	13,523	52,079	38.75	1,344
2006	198,707.50	42,146	37,970	160,738	39.00	4,121

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	99,455.28	19,374	17,454	82,001	39.28	2,088
2008	413,770.73	73,486	66,204	347,567	39.35	8,833
2009	41,962.51	6,706	6,041	35,922	39.45	911
2010	179,458.67	25,304	22,797	156,662	39.59	3,957
2011	222,747.21	27,309	24,603	198,144	39.35	5,035
2012	254,084.00	26,171	23,577	230,507	39.17	5,885
2013	379,685.88	31,514	28,391	351,295	38.69	9,080
2014	205,071.15	12,673	11,417	193,654	37.98	5,099
2015	249,461.70	9,829	8,855	240,607	36.52	6,588
2016	250,200.00	3,778	3,404	246,796	32.61	7,568
	3,865,617.62	980,173	883,045	2,982,573		85,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.21

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	110	114			
1928	87.15	81	87			
1930	127.57	117	128			
1931	263.40	240	263			
1934	783.68	703	784			
1935	147.25	131	147			
1936	21.46	19	21			
1937	618.76	546	619			
1938	1,463.03	1,283	1,463			
1940	440.04	381	440			
1942	1,018.37	871	1,018			
1944	2,850.41	2,405	2,818	32	7.81	4
1946	377.07	314	368	9	8.41	1
1947	568.77	470	551	18	8.71	2
1948	482.71	396	464	19	9.02	2
1950	1,857.60	1,499	1,756	102	9.65	11
1951	3,131.90	2,507	2,937	195	9.97	20
1952	3,969.07	3,151	3,692	277	10.30	27
1953	4,259.74	3,353	3,929	331	10.64	31
1955	4,904.63	3,792	4,443	462	11.34	41
1956	2,507.83	1,921	2,251	257	11.70	22
1957	14,375.38	10,905	12,777	1,598	12.07	132
1958	1,667.93	1,253	1,468	200	12.45	16
1959	5,902.55	4,387	5,140	763	12.84	59
1960	1,345.00	989	1,159	186	13.24	14
1961	1,954.81	1,421	1,665	290	13.65	21
1963	3,416.99	2,427	2,844	573	14.49	40
1964	1,441.97	1,011	1,185	257	14.93	17
1967	1,614.49	1,088	1,275	339	16.31	21
1970	2,450.11	1,579	1,850	600	17.78	34
1971	7,721.50	4,897	5,738	1,984	18.29	108
1972	1.00	1	1			
1980	3,885.67	2,496	2,925	961	20.32	47
1988	11,897.69	6,443	7,549	4,349	24.13	180
	87,669.84	63,187	73,869	13,801		850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2007						
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						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1985	5,198.85	3,848	3,474	1,724	11.06	156
1987	3,293.46	2,390	2,158	1,136	11.15	102
1995	6,287.71	4,137	3,735	2,552	11.18	228
1998	12,180.48	7,593	6,856	5,325	11.18	476
1999	4,431.96	2,707	2,444	1,988	11.15	178
2003	15,462.71	8,475	7,652	7,811	11.13	702
2007	4,272.04	1,969	1,778	2,494	11.12	224
2010	1,324.77	489	442	883	11.11	79
2012	15,315.53	4,432	4,002	11,314	11.05	1,024
2014	82,447.60	15,319	13,832	68,616	10.96	6,261
2015	428,207.34	51,984	46,936	381,271	10.86	35,108
2016	27,735.00	1,259	1,137	26,598	10.52	2,528
	606,157.45	104,602	94,445	511,712		47,066
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1978	146.28	110	99	47	12.78	4
1982	654.18	476	430	224	12.89	17
1984	3,213.68	2,298	2,075	1,139	12.95	88
1985	645.74	458	414	232	12.94	18
1987	137,676.81	95,851	86,544	51,133	12.87	3,973
1995	172,702.42	107,680	97,224	75,478	12.98	5,815

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1996	37,427.65	22,943	20,715	16,712	12.94	1,291
1997	46,354.86	27,841	25,138	21,217	12.97	1,636
1998	25,457.67	14,977	13,523	11,935	12.95	922
2005	145,491.61	68,439	61,793	83,698	12.95	6,463
2006	8,461.69	3,785	3,417	5,044	12.97	389
2008	7,509.60	2,975	2,686	4,823	12.96	372
2010	83,277.24	27,881	25,174	58,104	12.92	4,497
2011	15,261.54	4,566	4,123	11,139	12.88	865
2013	99,799.78	21,417	19,337	80,462	12.81	6,281
2014	161,865.59	26,578	23,997	137,868	12.72	10,839
2015	858,493.22	91,515	82,629	775,865	12.57	61,724
2016	55,470.00	2,197	1,984	53,486	12.13	4,409
	1,859,909.56	521,987	471,301	1,388,609		109,603

BRADFORD OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2008
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			

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

1979	73,300.65	55,525	49,943	23,357	12.00	1,946
1983	4,902.54	3,613	3,250	1,653	11.95	138
1991	1,525.38	1,035	931	594	12.09	49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1992	2,909.82	1,953	1,757	1,153	12.00	96
1998	239,353.26	144,809	130,252	109,101	12.08	9,032
2000	1,902.72	1,099	989	914	12.07	76
2007	8,426.95	3,715	3,342	5,085	12.05	422
2009	8,710.98	3,345	3,009	5,702	12.03	474
2013	75,451.54	17,143	15,420	60,032	11.91	5,040
2014	108,840.89	18,960	17,054	91,787	11.85	7,746
2015	576,414.52	65,365	58,794	517,620	11.73	44,128
2016	36,980.00	1,561	1,404	35,576	11.33	3,140
	1,138,719.25	318,123	286,143	852,576		72,287

JEANNETTE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1996	2,700.01	1,428	1,284	1,416	18.26	78
1997	7,912.22	4,089	3,678	4,234	18.23	232
2006	122,192.82	44,649	40,161	82,032	18.24	4,497
2007	83,513.69	28,645	25,765	57,748	18.20	3,173
2013	779,903.37	127,748	114,906	664,998	17.87	37,213
2014	82,200.00	10,193	9,168	73,032	17.66	4,135
2015	435,000.00	34,582	31,106	403,894	17.37	23,252
2016	27,735.00	815	733	27,002	16.48	1,638
	1,541,157.11	252,149	226,801	1,314,356		74,218

BEAVER COUNTY TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 12-2066
NET SALVAGE PERCENT.. 0

2016	1,315,000.00	21,040	18,925	1,296,075	30.75	42,149
	1,315,000.00	21,040	18,925	1,296,075		42,149

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 33-S1						
NET SALVAGE PERCENT.. 0						
1969	294.64	247	222	72	5.32	14
1971	54,312.35	44,487	40,015	14,298	5.97	2,395
1972	5,199.32	4,205	3,782	1,417	6.31	225
1975	3,838.21	2,985	2,685	1,153	7.34	157
1976	4,622.97	3,932	3,537	1,086	7.12	153
1981	465,273.92	373,289	335,763	129,511	8.75	14,801
1984	35,315.33	27,200	24,466	10,850	9.70	1,119
1985	2,711.04	2,058	1,851	860	9.99	86
1986	12,236.91	9,143	8,224	4,013	10.32	389
1987	21,358.79	15,690	14,113	7,246	10.66	680
1988	21,582.32	15,561	13,997	7,586	11.03	688
1989	9,980.62	7,054	6,345	3,636	11.41	319
1990	28,318.91	19,662	17,685	10,634	11.67	911
1993	7,303.37	4,719	4,245	3,059	12.87	238
1994	13,738.56	8,655	7,785	5,954	13.21	451
1995	25,449.59	15,596	14,028	11,421	13.59	840
1996	14,318.78	8,513	7,657	6,662	13.98	477
1997	1,238.51	712	640	598	14.40	42
1998	54,210.26	30,087	27,062	27,148	14.83	1,831
1999	22,189.26	11,882	10,688	11,502	15.18	758
2000	178,425.97	91,568	82,363	96,063	15.65	6,138
2001	8,584.57	4,205	3,782	4,802	16.15	297
2003	34,960.80	15,432	13,881	21,080	17.08	1,234
2006	1,705.58	616	554	1,152	18.57	62
2007	25,720.65	8,552	7,692	18,028	19.07	945
2008	129,943.45	39,217	35,275	94,669	19.67	4,813
2009	258,331.62	69,750	62,738	195,594	20.28	9,645
2010	15,825.06	3,754	3,377	12,448	20.90	596
2011	17,524.55	3,566	3,208	14,317	21.53	665
2012	15,483.48	2,606	2,344	13,139	22.24	591
2013	571,090.52	75,555	67,960	503,131	22.96	21,913
2014	198,809.57	18,986	17,077	181,732	23.68	7,674
2015	579,851.28	33,399	30,041	549,810	24.54	22,405
2016	36,980.00	714	642	36,338	25.41	1,430
	2,876,730.76	973,597	875,722	2,001,009		104,982
	9,396,038.35	2,249,863	2,031,701	7,364,337		450,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 4.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	5,605	6,540	9,975	30.16	331
	16,515.17	5,605	6,540	9,975		331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.1 2.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1905	26.22	24	20	6	6.23	1
1908	5.94	5	4	2	6.45	
1911	489.42	444	376	113	6.64	17
1912	41.18	37	31	10	6.70	1
1913	3,237.01	2,930	2,484	753	6.76	111
1914	153.35	139	118	35	6.82	5
1915	320.92	290	246	75	6.87	11
1917	743.38	670	568	175	6.97	25
1918	26.86	24	20	7	7.02	1
1919	27.45	25	21	6	7.07	1
1920	1,436.20	1,291	1,095	341	7.12	48
1921	18,697.61	16,796	14,242	4,456	7.16	622
1922	297.83	267	226	72	7.21	10
1923	18,803.07	16,858	14,294	4,509	7.25	622
1924	55,111.90	49,357	41,851	13,261	7.30	1,817
1925	32,350.17	28,944	24,542	7,808	7.34	1,064
1926	44,600.41	39,867	33,804	10,796	7.38	1,463
1927	16,565.59	14,793	12,543	4,023	7.42	542
1928	25,194.21	22,476	19,058	6,136	7.46	823
1929	41,840.69	37,287	31,616	10,225	7.50	1,363
1930	10,994.78	9,788	8,299	2,696	7.54	358
1931	8,488.94	7,549	6,401	2,088	7.58	275
1932	59.11	53	45	14	7.62	2
1933	1,666.43	1,478	1,253	413	7.66	54
1934	797.65	707	599	199	7.70	26
1937	118.45	105	89	29	7.80	4
1938	2,944.68	2,597	2,202	743	7.84	95
1939	142,430.25	125,457	106,379	36,051	7.87	4,581
1940	3,064.30	2,695	2,285	779	7.91	98
1941	6,716.56	5,900	5,003	1,714	7.94	216
1942	687.78	603	511	177	7.97	22
1943	1,739.33	1,524	1,292	447	8.00	56
1944	2,257.88	1,975	1,675	583	8.03	73
1945	1,688.25	1,475	1,251	437	8.06	54
1946	1,343.01	1,171	993	350	8.09	43
1947	641.95	559	474	168	8.12	21
1948	8,282.08	7,200	6,105	2,177	8.15	267

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1949	101.38	88	75	26	8.17	3
1951	68.56	59	50	19	8.22	2
1982	329.65	264	223	107	8.60	12
	454,390.43	403,771	342,363	112,027		14,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 3.26

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1942	7,654.77	6,715	5,694	1,961	7.97	246
1943	18,983.98	16,631	14,102	4,882	8.00	610
1944	10,055.34	8,797	7,459	2,596	8.03	323
1945	9,302.84	8,126	6,890	2,413	8.06	299
1946	73,922.45	64,472	54,667	19,255	8.09	2,380
1947	61,159.41	53,256	45,157	16,002	8.12	1,971
1948	184,081.97	160,032	135,693	48,389	8.15	5,937
1949	581,426.46	504,696	427,939	153,487	8.17	18,787
1950	918,622.46	795,977	674,920	243,702	8.20	29,720
1951	706,677.89	611,326	518,352	188,326	8.22	22,911
1952	1,512,216.70	1,305,693	1,107,116	405,101	8.25	49,103
1953	1,092,404.64	941,554	798,357	294,048	8.27	35,556
1954	1,338,125.85	1,151,029	975,974	362,152	8.30	43,633
1955	3,288,063.78	2,822,901	2,393,578	894,486	8.32	107,510
1956	2,014,744.75	1,726,274	1,463,732	551,013	8.34	66,069
1957	2,560,698.77	2,189,551	1,856,551	704,148	8.36	84,228
1958	3,120,892.33	2,662,870	2,257,885	863,007	8.38	102,984
1959	2,529,604.60	2,153,579	1,826,050	703,555	8.40	83,757
1960	2,647,085.29	2,248,355	1,906,412	740,673	8.42	87,966
1961	2,970,733.17	2,517,162	2,134,337	836,396	8.44	99,099
1962	2,523,427.91	2,132,877	1,808,497	714,931	8.46	84,507
1963	3,357,213.46	2,830,198	2,399,765	957,448	8.48	112,907
1964	3,263,184.40	2,744,077	2,326,742	936,442	8.49	110,299
1965	2,623,456.49	2,199,899	1,865,325	758,131	8.51	89,087
1966	3,821,288.67	3,194,941	2,709,036	1,112,253	8.53	130,393
1967	3,616,569.34	3,015,206	2,556,636	1,059,933	8.54	124,114
1968	2,731,708.86	2,270,214	1,924,946	806,763	8.56	94,248
1969	2,165,367.31	1,794,007	1,521,164	644,203	8.57	75,170
1970	982,947.70	811,738	688,284	294,664	8.58	34,343
1971	2,389,070.65	1,965,799	1,666,829	722,242	8.60	83,982
1972	881,639.68	722,900	612,957	268,683	8.61	31,206
1973	575,558.91	470,180	398,672	176,887	8.62	20,521
1974	1,290.13	1,050	890	400	8.63	46
1975	1,409.66	1,142	968	442	8.65	51
1976	239.11	198	168	71	8.52	8
1977	2,154.51	1,770	1,501	654	8.58	76
1978	163,498.02	133,447	113,152	50,346	8.67	5,807
1979	17,121.39	13,933	11,814	5,307	8.58	619
1980	198,587.39	160,181	135,820	62,767	8.75	7,173
1981	56.59	45	38	19	8.75	2
1982	243.57	195	165	79	8.60	9

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1983	7,390.67	5,868	4,976	2,415	8.69	278
1984	319.37	252	214	105	8.65	12
1985	34.53	27	23	12	8.66	1
1986	80.27	62	53	27	8.71	3
1988	0.10					
1989	878.67	667	566	313	8.73	36
1990	11,504.79	8,659	7,342	4,163	8.71	478
1992	44,487.53	32,805	27,815	16,673	8.72	1,912
1997	3,970.76	2,741	2,324	1,647	8.75	188
1998	656.67	446	378	279	8.75	32
2008	77.49	38	32	45	8.80	5
2011	32,260.75	12,420	10,531	21,730	8.79	2,472
	55,064,152.80	46,476,978	39,408,488	15,655,665		1,853,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 3.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1952	75,066.02	47,052	39,896	35,170	26.87	1,309
1954	22,098.32	13,526	11,469	10,629	27.93	381
1955	84,206.11	50,898	43,157	41,049	28.48	1,441
1956	79,644.19	47,543	40,312	39,332	29.02	1,355
1957	85,333.72	50,276	42,630	42,704	29.58	1,444
1958	68,557.03	39,858	33,796	34,761	30.14	1,153
1959	80,322.47	46,063	39,057	41,265	30.71	1,344
1960	57,464.01	32,491	27,550	29,914	31.29	956
1961	30,979.00	17,266	14,640	16,339	31.87	513
1962	81,389.93	44,697	37,899	43,491	32.46	1,340
1963	79,847.07	43,184	36,616	43,231	33.06	1,308
1964	153,474.44	81,725	69,296	84,178	33.66	2,501
1965	79,845.37	41,841	35,478	44,367	34.27	1,295
1966	109,376.56	56,390	47,814	61,563	34.88	1,765
1967	76,624.09	38,844	32,936	43,688	35.50	1,231
1968	290,060.23	144,505	122,528	167,532	36.13	4,637
1969	642,134.72	314,286	266,488	375,647	36.76	10,219
1970	659,191.04	316,781	268,603	390,588	37.40	10,444
1971	1,334,057.25	629,048	533,379	800,678	38.05	21,043
1972	1,105,653.40	511,365	433,594	672,059	38.70	17,366
1973	2,544,529.72	1,153,512	978,079	1,566,451	39.36	39,798
1974	2,891,114.69	1,284,146	1,088,846	1,802,269	40.02	45,034
1975	2,876,626.92	1,250,930	1,060,681	1,815,946	40.69	44,629
1976	2,856,662.73	1,538,599	1,304,600	1,552,063	34.69	44,741
1977	5,298,738.57	2,783,957	2,360,557	2,938,182	35.68	82,348
1978	5,184,989.37	2,674,936	2,268,116	2,916,873	36.13	80,733
1979	6,186,269.48	3,131,490	2,655,235	3,531,034	36.58	96,529
1980	7,699,751.79	3,822,157	3,240,861	4,458,891	37.03	120,413
1981	9,058,152.64	4,405,885	3,735,812	5,322,341	37.49	141,967
1982	9,013,573.44	4,291,362	3,638,707	5,374,866	37.96	141,593
1983	7,199,862.19	3,352,256	2,842,425	4,357,437	38.45	113,327
1984	8,339,028.58	3,794,258	3,217,205	5,121,824	38.93	131,565
1985	7,841,444.09	3,483,169	2,953,428	4,888,016	39.42	123,998
1986	8,626,875.19	3,736,300	3,168,062	5,458,813	39.92	136,744
1987	8,302,365.70	3,501,938	2,969,343	5,333,023	40.43	131,908
1988	9,592,517.34	3,936,769	3,338,042	6,254,475	40.94	152,772
1989	8,617,824.84	3,460,057	2,933,831	5,683,994	40.99	138,668
1990	7,365,395.65	2,869,558	2,433,139	4,932,257	41.52	118,792
1991	7,306,501.54	2,757,474	2,338,101	4,968,401	42.07	118,098
1992	8,109,535.19	2,959,980	2,509,809	5,599,726	42.62	131,387
1993	8,762,136.56	3,088,653	2,618,913	6,143,224	43.17	142,303
1994	10,675,887.80	3,651,154	3,095,865	7,580,023	43.29	175,099

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1995	10,734,156.51	3,531,537	2,994,440	7,739,717	43.86	176,464
1996	10,605,843.73	3,370,537	2,857,926	7,747,918	44.01	176,049
1997	13,309,508.47	4,048,752	3,432,994	9,876,514	44.60	221,447
1998	11,444,933.97	3,345,354	2,836,573	8,608,361	44.79	192,194
1999	10,834,099.18	3,014,046	2,555,652	8,278,447	45.40	182,345
2000	9,976,954.59	2,649,879	2,246,870	7,730,085	45.61	169,482
2001	11,823,843.40	2,986,703	2,532,468	9,291,375	45.85	202,647
2002	7,658,557.76	1,831,927	1,553,317	6,105,241	46.11	132,406
2003	11,526,150.38	2,583,010	2,190,171	9,335,979	46.74	199,743
2004	18,362,047.34	3,878,064	3,288,265	15,073,782	46.67	322,987
2005	24,549,238.70	4,826,380	4,092,356	20,456,883	46.98	435,438
2006	13,442,824.16	2,441,217	2,069,943	11,372,881	47.31	240,391
2007	38,099,324.29	6,370,207	5,401,389	32,697,935	47.32	690,996
2008	58,232,059.14	8,862,919	7,514,995	50,717,064	47.36	1,070,884
2009	35,868,836.83	4,896,096	4,151,469	31,717,368	47.45	668,438
2010	47,172,299.44	5,703,131	4,835,766	42,336,533	47.26	895,822
2011	85,867,428.72	8,973,146	7,608,457	78,258,972	47.13	1,660,492
2012	94,593,348.80	8,305,296	7,042,178	87,551,171	46.78	1,871,551
2013	120,871,259.30	8,545,598	7,245,934	113,625,325	46.00	2,470,116
2014	109,030,578.12	5,724,105	4,853,549	104,177,029	45.12	2,308,888
2015	130,947,456.40	4,373,645	3,708,476	127,238,980	43.35	2,935,155
2016	157,699,700.00	2,018,556	1,711,562	155,988,138	38.56	4,045,336
	1,192,195,558.22	171,776,284	145,651,545	1,046,544,013		23,804,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 2.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1924	124.94	125	125			
1925	297.18	297	297			
1926	140.61	141	141			
1933	1,039.09	967	950	89	3.12	29
1934	40.13	37	36	4	3.57	1
1935	157.79	144	141	17	4.02	4
1938	62.74	55	54	9	5.31	2
1939	120.54	105	103	18	5.73	3
1941	17.43	15	15	2	6.55	
1942	5,054.55	4,273	4,196	859	6.96	123
1943	189.89	159	156	34	7.36	5
1944	174.79	145	142	33	7.76	4
1945	1,009.08	826	811	198	8.15	24
1946	563.01	456	448	115	8.55	13
1947	208.23	167	164	44	8.95	5
1948	519.51	412	405	115	9.34	12
1949	218.37	171	168	50	9.74	5
1950	46.45	36	35	11	10.14	1
1951	7,381.58	5,654	5,552	1,830	10.53	174
1952	10,309.58	7,805	7,664	2,646	10.93	242
1953	37,750.66	28,237	27,728	10,023	11.34	884
1954	3,188.39	2,357	2,315	873	11.74	74
1955	50,978.50	37,214	36,543	14,436	12.15	1,188
1956	49,278.08	35,524	34,884	14,394	12.56	1,146
1957	79,233.49	56,397	55,381	23,852	12.97	1,839
1958	152,348.94	107,016	105,087	47,262	13.39	3,530
1959	185,768.09	128,758	126,438	59,330	13.81	4,296
1960	237,721.85	162,549	159,620	78,102	14.23	5,489
1961	125,698.49	84,748	83,221	42,477	14.66	2,897
1962	212,442.90	141,204	138,659	73,784	15.09	4,890
1963	153,332.12	100,416	98,606	54,726	15.53	3,524
1964	93,787.03	60,503	59,413	34,374	15.97	2,152
1965	80,647.11	51,220	50,297	30,350	16.42	1,848
1966	137,329.89	85,846	84,299	53,031	16.87	3,144
1967	55,707.61	34,266	33,648	22,060	17.32	1,274
1968	59,191.85	35,805	35,160	24,032	17.78	1,352
1969	74,646.69	44,373	43,573	31,074	18.25	1,703
1970	41,484.55	24,227	23,790	17,695	18.72	945
1971	179,754.25	103,100	101,242	78,512	19.19	4,091
1972	143,146.46	80,576	79,124	64,022	19.67	3,255
1973	139,743.31	77,169	75,778	63,965	20.15	3,174
1974	124,398.19	67,340	66,126	58,272	20.64	2,823

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1975	81,057.34	42,978	42,203	38,854	21.14	1,838
1976	90,914.12	62,222	61,101	29,813	18.67	1,597
1977	81,089.25	54,451	53,470	27,619	19.32	1,430
1978	69,107.17	45,763	44,938	24,169	19.64	1,231
1979	109,516.41	71,459	70,171	39,345	19.97	1,970
1980	177,414.27	113,971	111,917	65,497	20.32	3,223
1981	186,174.91	117,644	115,524	70,651	20.68	3,416
1982	496,963.86	308,615	303,053	193,911	21.06	9,208
1983	180,449.86	110,020	108,037	72,413	21.45	3,376
1984	198,281.59	118,572	116,435	81,847	21.85	3,746
1985	242,065.16	142,576	140,007	102,058	21.98	4,643
1986	225,861.36	130,186	127,840	98,021	22.41	4,374
1987	202,296.83	113,974	111,920	90,377	22.86	3,953
1988	378,892.55	209,490	205,715	173,178	23.05	7,513
1989	413,374.96	222,809	218,794	194,581	23.52	8,273
1990	298,897.34	157,638	154,797	144,100	23.75	6,067
1991	284,683.15	145,929	143,299	141,384	24.25	5,830
1992	156,920.67	78,429	77,016	79,905	24.52	3,259
1993	222,646.73	108,295	106,343	116,304	24.81	4,688
1994	382,475.01	180,719	177,462	205,013	25.12	8,161
1995	235,992.60	108,085	106,137	129,856	25.45	5,102
1996	538,345.38	239,456	235,141	303,204	25.59	11,849
1997	468,634.29	201,044	197,421	271,213	25.95	10,451
1998	389,221.54	161,293	158,386	230,836	26.14	8,831
1999	782,391.55	312,174	306,548	475,844	26.36	18,052
2000	1,121,254.22	429,216	421,481	699,773	26.60	26,307
2001	322,940.11	118,648	116,510	206,430	26.69	7,734
2002	475,747.25	166,940	163,931	311,816	26.82	11,626
2003	676,124.12	225,420	221,358	454,766	26.99	16,849
2004	443,980.91	139,854	137,334	306,647	27.18	11,282
2005	547,533.02	163,055	160,116	387,417	27.11	14,291
2006	1,326,956.52	369,159	362,506	964,451	27.24	35,406
2007	411,148.23	106,652	104,730	306,418	27.13	11,294
2008	1,897,510.88	453,126	444,960	1,452,551	27.09	53,619
2009	1,361,267.86	297,029	291,676	1,069,592	26.87	39,806
2010	1,502,598.18	294,960	289,644	1,212,954	26.61	45,583
2011	1,961,898.73	338,820	332,714	1,629,185	26.35	61,829
2012	1,917,078.78	284,686	279,555	1,637,524	25.80	63,470
2013	3,200,696.59	392,085	385,019	2,815,678	25.07	112,313

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
2014	11,342,762.98	1,068,488	1,049,233	10,293,530	24.03	428,362
2015	1,146,264.81	72,215	70,913	1,075,352	22.31	48,200
2016	1,149,800.00	30,470	29,921	1,119,879	18.37	60,962
	40,144,485.03	10,079,450	9,897,811	30,246,674		1,247,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	520	489	102	5.59	18
1983	32,512.26	26,465	24,896	7,616	7.65	996
1984	1,528.08	1,227	1,154	374	7.98	47
1987	7,476.62	5,690	5,353	2,124	9.26	229
1988	15,907.49	11,878	11,174	4,733	9.67	489
1989	35,024.29	25,620	24,101	10,923	10.09	1,083
1996	48,076.94	28,683	26,983	21,094	13.86	1,522
	141,117.10	100,083	94,150	46,967		4,384

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 3.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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.. 12-2025						
NET SALVAGE PERCENT.. 0						
1927	3,338.32	3,015	3,098	240	4.84	50
1928	4,999.67	4,487	4,611	389	5.13	76
1929	5,846.57	5,217	5,361	486	5.38	90
1930	4,192.98	3,724	3,827	366	5.59	65
1931	2,381.98	2,107	2,165	217	5.77	38
1932	1,607.54	1,416	1,455	153	5.93	26
1933	2,421.69	2,127	2,186	236	6.07	39
1934	2,099.64	1,839	1,890	210	6.19	34
1935	1,909.16	1,667	1,713	196	6.31	31
1936	3,894.28	3,392	3,486	408	6.41	64
1937	5,575.48	4,844	4,978	597	6.51	92
1938	8,543.42	7,405	7,610	933	6.60	141
1939	14,682.70	12,696	13,047	1,636	6.69	245
1940	13,418.01	11,578	11,898	1,520	6.77	225
1941	15,623.25	13,453	13,825	1,798	6.84	263
1942	15,108.73	12,984	13,343	1,766	6.91	256
1943	6,497.69	5,572	5,726	772	6.98	111
1944	5,151.29	4,409	4,531	620	7.05	88
1945	5,374.86	4,591	4,718	657	7.11	92
1946	15,045.19	12,826	13,181	1,864	7.17	260
1947	29,122.62	24,783	25,468	3,655	7.22	506
1948	37,821.16	32,118	33,006	4,815	7.28	661
1949	56,259.65	47,686	49,005	7,255	7.33	990
1950	73,366.43	62,065	63,781	9,585	7.38	1,299
1951	93,816.96	79,203	81,393	12,424	7.43	1,672
1952	101,746.19	85,720	88,090	13,656	7.48	1,826
1953	94,626.18	79,569	81,769	12,857	7.52	1,710
1954	149,497.77	125,435	128,904	20,594	7.57	2,720
	773,969.41	655,928	674,065	99,904		13,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 1.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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	220,309.83	148,224	152,322	67,988	16.36	4,156
1956	278,229.55	184,744	189,852	88,378	16.80	5,261
1957	261,421.62	171,336	176,073	95,349	17.23	4,954
1958	332,755.59	215,160	221,109	111,647	17.67	6,318
1959	468,388.86	298,645	306,903	161,486	18.12	8,912
1960	485,193.33	304,993	313,426	171,767	18.57	9,250
1961	534,637.19	331,261	340,420	194,217	19.02	10,211
1962	547,202.93	334,013	343,249	203,954	19.48	10,470
1963	666,746.35	400,848	411,932	254,814	19.94	12,779
1964	682,941.02	404,301	415,480	267,461	20.40	13,111
1965	668,404.06	389,412	400,179	268,225	20.87	12,852
1966	914,556.57	524,041	538,531	376,026	21.35	17,612
1967	911,411.81	513,489	527,687	383,725	21.83	17,578
1968	983,042.19	544,409	559,462	423,580	22.31	18,986
1969	735,958.55	400,361	411,431	324,528	22.80	14,234
1970	552,678.13	295,241	303,404	249,274	23.29	10,703
1971	618,060.85	323,987	332,945	285,116	23.79	11,985
1972	618,943.97	318,137	326,934	292,010	24.30	12,017
1973	503,149.39	253,587	260,599	242,550	24.80	9,780
1974	140,306.64	69,255	71,170	69,137	25.32	2,731
1975	294,340.90	142,284	146,218	148,123	25.83	5,735
1976	834,202.94	537,227	552,081	282,122	22.39	12,600
1977	2,504,752.61	1,583,004	1,626,774	877,979	23.00	38,173
1978	1,748,864.31	1,090,767	1,120,927	627,937	23.23	27,031
1979	2,282,614.23	1,403,808	1,442,624	839,990	23.48	35,775
1980	3,243,795.79	1,953,414	2,007,426	1,236,370	24.11	51,280
1981	3,433,711.00	2,035,504	2,091,786	1,341,925	24.38	55,042
1982	2,922,163.94	1,703,622	1,750,728	1,171,436	24.67	47,484
1983	2,706,323.59	1,550,182	1,593,045	1,113,279	24.98	44,567
1984	3,130,970.58	1,760,232	1,808,903	1,322,068	25.31	52,235
1985	3,495,867.06	1,926,922	1,980,202	1,515,665	25.65	59,090
1986	3,981,755.99	2,149,352	2,208,782	1,772,974	26.00	68,191
1987	4,573,002.09	2,414,545	2,481,308	2,091,694	26.37	79,321
1988	5,477,620.08	2,825,356	2,903,478	2,574,142	26.75	96,230
1989	5,278,340.73	2,656,061	2,729,502	2,548,839	27.15	93,880
1990	5,493,645.99	2,707,818	2,782,690	2,710,956	27.26	99,448
1991	5,131,367.12	2,459,977	2,527,996	2,603,371	27.69	94,018
1992	5,838,573.58	2,732,452	2,808,005	3,030,569	27.85	108,818
1993	6,175,650.04	2,801,275	2,878,731	3,296,919	28.31	116,458
1994	7,270,999.57	3,206,511	3,295,172	3,975,828	28.52	139,405
1995	6,920,844.43	2,960,737	3,042,602	3,878,242	28.75	134,895
1996	6,457,876.18	2,674,207	2,748,149	3,709,727	29.00	127,922

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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						
1997	6,933,559.91	2,772,037	2,848,684	4,084,876	29.28	139,511
1998	7,451,971.35	2,867,519	2,946,806	4,505,165	29.58	152,304
1999	7,768,850.77	2,882,244	2,961,939	4,806,912	29.67	162,013
2000	7,630,784.18	2,719,611	2,794,809	4,835,975	29.80	162,281
2001	7,311,432.52	2,493,198	2,562,135	4,749,298	29.95	158,574
2002	6,480,222.58	2,104,776	2,162,973	4,317,250	30.14	143,240
2003	6,154,914.52	1,903,100	1,955,721	4,199,194	30.17	139,184
2004	9,885,466.59	2,891,499	2,971,450	6,914,017	30.24	228,638
2005	9,080,487.99	2,506,215	2,575,512	6,504,976	30.17	215,611
2006	9,680,379.57	2,500,442	2,569,580	7,110,800	30.15	235,847
2007	13,683,812.03	3,289,588	3,380,546	10,303,266	30.02	343,213
2008	15,492,793.20	3,423,907	3,518,579	11,974,214	29.96	399,673
2009	14,448,837.50	2,915,775	2,996,397	11,452,440	29.67	385,994
2010	16,852,244.47	3,056,997	3,141,524	13,710,720	29.34	467,305
2011	23,856,545.07	3,805,119	3,910,331	19,946,214	28.98	688,275
2012	29,979,531.46	4,113,192	4,226,922	25,752,609	28.29	910,308
2013	35,717,418.85	4,036,068	4,147,666	31,569,753	27.46	1,149,663
2014	48,685,707.92	4,225,919	4,342,767	44,342,941	26.32	1,684,762
2015	38,336,497.73	2,219,683	2,281,057	36,055,441	24.41	1,477,077
2016	38,500,100.00	931,702	957,464	37,542,636	20.12	1,865,936
	454,253,179.39	109,359,292	112,383,099	341,870,080		12,910,907
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.84

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1915	3.97	4	4			
1916	52.25	52	52			
1917	158.59	159	159			
1918	637.21	637	637			
1919	433.39	433	433			
1920	360.02	360	360			
1921	562.26	562	562			
1922	1,432.22	1,432	1,432			
1923	1,497.93	1,498	1,498			
1924	1,296.33	1,296	1,296			
1925	2,706.07	2,706	2,706			
1926	3,194.21	3,194	3,194			
1927	4,024.27	4,024	4,024			
1928	5,042.94	5,043	5,043			
1929	4,343.21	4,343	4,343			
1930	336.75	337	337			
1931	21.55	21	21	1	0.16	1
1934	113.51	111	113	1	0.93	1
1935	23.54	23	23	1	1.18	1
1936	414.22	400	408	6	1.44	4
1937	68.13	65	66	2	1.70	1
1938	206.29	197	201	5	1.96	3
1939	378.49	359	367	11	2.21	5
1941	1,979.42	1,854	1,893	86	2.72	32
1942	2,978.48	2,773	2,832	146	2.97	49
1943	1,721.27	1,592	1,626	95	3.23	29
1944	107.42	99	101	6	3.48	2
1945	640.12	585	597	43	3.73	12
1946	3,874.30	3,515	3,590	284	3.99	71
1947	2,097.96	1,891	1,931	167	4.24	39
1948	14,587.88	13,065	13,342	1,246	4.49	278
1949	15,813.88	14,072	14,370	1,450	4.75	305
1950	27,268.76	24,092	24,603	2,666	5.01	532
1951	51,640.80	45,312	46,273	5,368	5.27	1,019
1952	33,100.16	28,843	29,454	3,646	5.53	659
1953	18,038.96	15,610	15,941	2,098	5.79	362
1954	50,883.65	43,713	44,640	6,244	6.06	1,030
1955	64,087.06	54,653	55,812	8,275	6.33	1,307
1956	30,339.76	25,676	26,220	4,120	6.61	623
1957	173,535.33	145,730	148,819	24,716	6.89	3,587
1958	168,621.75	140,506	143,485	25,137	7.17	3,506
1959	171,581.73	141,814	144,820	26,762	7.46	3,587

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1960	211,626.66	173,485	177,163	34,464	7.75	4,447
1961	240,782.81	195,706	199,855	40,928	8.05	5,084
1962	222,893.35	179,610	183,418	39,475	8.35	4,728
1963	150,113.20	119,880	122,421	27,692	8.66	3,198
1964	208,273.64	164,778	168,271	40,003	8.98	4,455
1965	270,733.48	212,179	216,677	54,056	9.30	5,812
1966	330,486.05	256,474	261,911	68,575	9.63	7,121
1967	301,366.14	231,561	236,470	64,896	9.96	6,516
1968	211,401.15	160,713	164,120	47,281	10.31	4,586
1969	228,713.29	172,013	175,660	53,053	10.66	4,977
1970	197,073.49	146,567	149,674	47,399	11.02	4,301
1971	305,085.87	224,275	229,030	76,056	11.39	6,677
1972	252,695.68	183,528	187,419	65,277	11.77	5,546
1973	143,764.88	103,143	105,330	38,435	12.15	3,163
1974	189,806.96	134,410	137,259	52,548	12.55	4,187
1975	236,173.29	164,991	168,489	67,684	12.96	5,223
1976	113,670.74	87,936	89,800	23,871	11.85	2,014
1977	191,185.34	145,760	148,850	42,335	12.31	3,439
1978	195,304.38	147,377	150,501	44,803	12.52	3,579
1979	310,916.02	230,855	235,749	75,167	13.01	5,778
1980	626,916.98	459,906	469,656	157,261	13.25	11,869
1981	677,323.41	488,079	498,426	178,897	13.76	13,001
1982	458,805.25	326,073	332,986	125,819	14.04	8,961
1983	337,989.79	236,660	241,677	96,313	14.34	6,716
1984	462,060.23	316,881	323,599	138,461	14.89	9,299
1985	566,041.63	381,569	389,658	176,384	15.23	11,581
1986	622,340.78	411,865	420,597	201,744	15.59	12,941
1987	634,972.77	410,192	418,888	216,085	16.16	13,372
1988	705,643.33	446,461	455,926	249,717	16.55	15,089
1989	819,186.43	506,913	517,660	301,526	16.94	17,800
1990	515,678.80	310,232	316,809	198,870	17.55	11,332
1991	575,145.58	337,323	344,474	230,672	17.98	12,829
1992	850,335.73	485,372	495,662	354,674	18.42	19,255
1993	979,178.98	543,053	554,566	424,613	18.87	22,502
1994	409,864.70	219,483	224,136	185,729	19.52	9,515
1995	8,107.36	4,201	4,290	3,817	19.99	191
1996	1,752,589.88	876,645	895,230	857,360	20.48	41,863
1997	778,581.58	373,486	381,404	397,178	21.15	18,779
1998	1,085,049.02	499,774	510,369	574,680	21.66	26,532
1999	1,229,118.65	542,041	553,532	675,587	22.18	30,459
2000	95,156.23	39,880	40,725	54,431	22.87	2,380
2001	529,516.51	210,959	215,431	314,086	23.41	13,417

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2002	1,174,131.52	441,004	450,353	723,779	24.11	30,020
2003	859,638.86	302,937	309,359	550,280	24.81	22,180
2004	1,197,736.82	393,816	402,165	795,572	25.52	31,174
2005	399,747.30	122,283	124,875	274,872	26.09	10,536
2006	628,327.42	176,811	180,559	447,768	26.81	16,702
2007	1,035,780.08	265,678	271,311	764,469	27.54	27,758
2008	1,088,325.57	250,750	256,066	832,260	28.40	29,305
2009	1,428,422.37	292,541	298,743	1,129,679	29.13	38,781
2010	1,149,131.54	205,465	209,821	939,311	29.86	31,457
2011	1,057,706.49	160,560	163,964	893,742	30.73	29,084
2012	1,382,487.54	172,258	175,910	1,206,578	31.60	38,183
2013	1,311,774.49	127,636	130,342	1,181,432	32.47	36,385
2014	1,177,302.80	82,176	83,918	1,093,385	33.34	32,795
2015	1,099,889.56	46,195	47,174	1,052,716	34.21	30,772
2016	1,099,900.00	15,399	15,726	1,084,174	35.21	30,792
	36,182,184.44	15,650,449	15,981,682	20,200,502		877,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 2.43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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	266,534.36	230,019	221,548	44,986	2.62	17,170
2001	255,725.65	215,219	207,293	48,433	2.92	16,587
2003	487.36	385	371	116	3.59	32
2004	103,547.70	78,437	75,548	28,000	4.00	7,000
2005	164,086.86	118,307	113,950	50,137	4.45	11,267
2007	105,879.30	66,990	64,523	41,356	5.52	7,492
2008	480,989.63	279,263	268,978	212,012	6.14	34,530
2009	418,416.12	219,041	210,974	207,442	6.83	30,372
2010	822,270.42	380,053	366,056	456,214	7.56	60,346
2011	11,245,399.66	4,459,926	4,295,675	6,949,725	8.37	830,314
2012	8,729,643.46	2,859,831	2,754,508	5,975,135	9.24	646,660
2014	346,860.04	63,753	61,405	285,455	11.10	25,717
2015	410,098.24	45,275	43,608	366,490	12.09	30,313
2016	410,100.00	15,092	14,536	395,564	13.09	30,219
	23,760,038.80	9,031,591	8,698,973	15,061,066		1,748,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 7.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	5,125.02	4,604	4,915	210	5.59	38
1938	10,589.21	9,469	10,109	480	5.82	82
1939	7,873.66	7,008	7,482	392	6.05	65
1940	6,964.59	6,169	6,586	379	6.28	60
1941	9,953.94	8,776	9,369	585	6.51	90
1942	7,495.08	6,575	7,019	476	6.75	71
1943	3,413.80	2,980	3,181	233	6.99	33
1944	3,465.28	3,009	3,212	253	7.24	35
1945	4,625.14	3,995	4,265	360	7.49	48
1946	11,265.78	9,678	10,332	934	7.75	121
1947	16,500.24	14,094	15,047	1,453	8.02	181
1948	21,078.40	17,901	19,111	1,967	8.29	237
1949	27,347.47	23,086	24,646	2,701	8.57	315
1950	31,952.39	26,805	28,617	3,335	8.86	376
1951	28,002.08	23,338	24,915	3,087	9.16	337
1952	29,304.73	24,259	25,899	3,406	9.47	360
1953	35,215.47	28,941	30,897	4,318	9.80	441
1954	33,226.18	27,101	28,933	4,293	10.14	423
1955	41,883.75	33,895	36,186	5,698	10.49	543
1956	44,388.60	35,624	38,032	6,357	10.86	585
1957	40,954.37	32,585	34,787	6,167	11.24	549
1958	53,811.31	42,433	45,301	8,510	11.63	732
1959	64,263.43	50,196	53,589	10,674	12.04	887
1960	46,985.75	36,333	38,789	8,197	12.47	657
1961	40,825.60	31,243	33,355	7,471	12.91	579
1962	58,554.25	44,320	47,316	11,238	13.37	841
1963	62,524.58	46,780	49,942	12,583	13.85	909
1964	112,419.14	83,108	88,725	23,694	14.34	1,652
1965	149,562.43	109,181	116,561	33,001	14.85	2,222
1966	138,896.60	100,082	106,847	32,050	15.37	2,085
1967	128,534.96	91,377	97,553	30,982	15.90	1,949
1968	165,043.50	115,651	123,468	41,576	16.46	2,526
1969	156,486.46	108,062	115,366	41,120	17.02	2,416
1970	143,647.25	97,680	104,282	39,365	17.60	2,237
1971	125,674.01	84,087	89,771	35,903	18.20	1,973
1972	79,131.97	52,083	55,603	23,529	18.80	1,252
1973	73,624.53	47,628	50,847	22,778	19.42	1,173
1974	13,982.55	8,883	9,483	4,500	20.06	224
1975	26,290.77	16,396	17,504	8,787	20.70	424
1976	51,138.63	34,795	37,147	13,992	19.02	736
1977	57,017.18	38,065	40,638	16,379	19.67	833
1978	53,608.54	35,087	37,459	16,150	20.32	795

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	143,339.33	92,454	98,703	44,636	20.64	2,163
1980	347,010.49	219,102	233,911	113,099	21.31	5,307
1981	421,168.86	260,156	277,740	143,429	21.97	6,528
1982	330,921.03	199,810	213,316	117,605	22.64	5,195
1983	378,724.56	224,584	239,764	138,961	22.99	6,044
1984	452,829.77	261,962	279,668	173,162	23.68	7,313
1985	470,398.26	265,211	283,137	187,261	24.37	7,684
1986	537,219.58	294,934	314,869	222,351	25.06	8,873
1987	604,034.62	324,306	346,226	257,809	25.45	10,130
1988	679,859.63	354,615	378,584	301,276	26.14	11,525
1989	768,195.73	388,707	414,980	353,216	26.85	13,155
1990	780,174.80	382,442	408,292	371,883	27.56	13,494
1991	701,827.13	332,877	355,377	346,450	28.26	12,259
1992	764,046.12	351,920	375,707	388,339	28.69	13,536
1993	647,157.13	287,467	306,897	340,260	29.41	11,570
1994	749,388.79	320,364	342,018	407,371	30.13	13,520
1995	660,433.82	272,627	291,054	369,380	30.58	12,079
1996	752,885.21	297,841	317,973	434,912	31.32	13,886
1997	720,217.14	272,458	290,874	429,343	32.05	13,396
1998	618,124.48	223,019	238,093	380,031	32.78	11,593
1999	519,382.61	179,083	191,188	328,195	33.26	9,868
2000	1,144,350.14	373,859	399,129	745,221	34.01	21,912
2001	1,043,217.55	321,728	343,474	699,744	34.75	20,137
2002	1,042,654.69	303,830	324,367	718,288	35.25	20,377
2003	1,098,454.32	299,548	319,795	778,659	36.00	21,629
2004	1,075,438.60	274,237	292,773	782,666	36.52	21,431
2005	1,190,844.80	280,801	299,781	891,064	37.28	23,902
2006	1,247,069.87	271,113	289,438	957,632	37.81	25,327
2007	1,475,973.00	291,652	311,365	1,164,608	38.58	30,187
2008	1,431,870.92	255,589	272,865	1,159,006	39.12	29,627
2009	1,883,431.02	299,466	319,708	1,563,723	39.67	39,418
2010	1,505,239.32	209,379	223,531	1,281,708	40.23	31,860
2011	1,467,861.68	174,382	186,169	1,281,693	40.80	31,414
2012	1,671,530.47	164,813	175,953	1,495,577	41.16	36,336
2013	1,026,295.59	79,743	85,133	941,163	41.55	22,651
2014	1,413,228.75	79,847	85,244	1,327,985	41.75	31,808
2015	1,248,841.17	43,460	46,398	1,202,443	41.60	28,905
2016	1,250,000.00	15,250	16,281	1,233,719	40.32	30,598
	36,486,289.60	11,167,998	11,922,861	24,563,429		708,729

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 1.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1955	261.33	237	261			
1957	322.33	289	321	1	4.17	
1958	475.57	423	470	6	4.41	1
1960	418.94	368	409	10	4.91	2
1961	669.62	583	648	22	5.17	4
1962	5,329.10	4,606	5,116	213	5.43	39
1963	8,517.49	7,304	8,113	404	5.70	71
1964	12,277.77	10,442	11,598	680	5.98	114
1965	15,604.08	13,162	14,620	984	6.26	157
1966	40,193.51	33,602	37,323	2,871	6.56	438
1967	31,673.90	26,250	29,157	2,517	6.85	367
1968	42,144.93	34,601	38,433	3,712	7.16	518
1969	39,061.05	31,766	35,284	3,777	7.47	506
1970	42,859.44	34,502	38,323	4,536	7.80	582
1971	36,556.42	29,126	32,352	4,204	8.13	517
1972	21,326.07	16,810	18,672	2,654	8.47	313
1973	19,000.62	14,811	16,451	2,550	8.82	289
1974	2,361.16	1,819	2,020	341	9.18	37
1975	2,039.39	1,552	1,724	315	9.56	33
1976	4,292.25	3,511	3,900	392	9.00	44
1977	4,443.31	3,598	3,996	447	9.28	48
1978	6,410.66	5,134	5,703	708	9.58	74
1979	14,951.33	11,774	13,078	1,873	10.12	185
1980	34,529.49	26,843	29,816	4,713	10.45	451
1981	46,772.04	35,865	39,837	6,935	10.80	642
1982	43,444.94	32,827	36,462	6,983	11.16	626
1983	43,787.33	32,565	36,171	7,616	11.55	659
1984	46,923.42	34,310	38,110	8,813	11.95	737
1985	48,155.07	34,585	38,415	9,740	12.36	788
1986	62,683.89	44,167	49,058	13,626	12.79	1,065
1987	67,859.03	46,843	52,031	15,828	13.24	1,195
1988	84,413.86	57,013	63,327	21,087	13.70	1,539
1989	90,785.07	59,918	66,554	24,231	14.17	1,710
1990	88,374.23	56,913	63,216	25,158	14.65	1,717
1991	73,861.81	46,334	51,465	22,397	15.15	1,478
1992	81,328.89	49,611	55,105	26,224	15.66	1,675
1993	58,696.69	34,760	38,610	20,087	16.18	1,241
1994	71,192.08	40,850	45,374	25,818	16.71	1,545
1995	79,583.37	44,145	49,034	30,549	17.26	1,770
1996	84,465.46	45,020	50,006	34,459	17.96	1,919
1997	97,729.03	50,115	55,665	42,064	18.52	2,271
1998	36,077.31	17,754	19,720	16,357	19.09	857

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1999	18,963.99	8,894	9,879	9,085	19.81	459
2000	177,877.06	79,244	88,020	89,857	20.54	4,375
2001	69,186.92	29,169	32,399	36,788	21.26	1,730
2002	376,188.82	149,460	166,012	210,177	22.00	9,554
2003	544,386.85	202,839	225,303	319,084	22.73	14,038
2004	840,155.07	290,862	323,074	517,081	23.60	21,910
2005	676,482.94	217,016	241,050	435,433	24.34	17,890
2006	664,894.90	195,479	217,128	447,767	25.21	17,761
2007	739,568.16	197,465	219,334	520,234	26.09	19,940
2008	553,726.35	132,728	147,427	406,299	26.96	15,070
2009	785,422.45	166,117	184,514	600,908	27.96	21,492
2010	637,031.78	117,214	130,195	506,837	28.83	17,580
2011	673,881.55	104,856	116,469	557,413	29.84	18,680
2012	693,343.10	88,609	98,422	594,921	30.71	19,372
2013	507,728.99	50,468	56,057	451,672	31.71	14,244
2014	746,360.72	52,992	58,861	687,500	32.71	21,018
2015	649,999.55	27,690	30,757	619,243	33.71	18,370
2016	650,000.00	9,230	10,252	639,748	34.71	18,431
	11,597,052.48	3,197,040	3,551,101	8,045,951		300,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 2.59

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,960	4,098			
1957	11,093.12	10,675	11,093			
1958	8,984.62	8,610	8,985			
1959	10,504.99	10,022	10,505			
1960	6,886.85	6,541	6,887			
1961	5,770.97	5,456	5,771			
1962	6,336.36	5,962	6,336			
1963	9,429.02	8,826	9,429			
1964	13,020.68	12,124	13,021			
1965	14,473.42	13,402	14,473			
1966	13,305.16	12,252	13,305			
1967	17,106.02	15,659	17,106			
1968	26,484.46	24,093	26,484			
1969	37,452.06	33,846	37,452			
1970	54,867.42	49,255	54,867			
1971	52,330.89	46,634	52,331			
1972	30,594.70	27,063	30,595			
1973	41,286.72	36,238	40,991	296	4.28	69
1974	15,958.45	13,888	15,710	248	4.54	55
1975	25,717.11	22,183	25,093	624	4.81	130
1976	13,626.03	12,195	13,626			
1978	1,304.20	1,145	1,295	9	5.36	2
1979	41,749.48	36,322	41,089	660	5.60	118
1980	78,231.18	67,388	76,232	1,999	5.87	341
1981	103,540.67	88,217	99,795	3,746	6.17	607
1982	111,541.38	93,896	106,219	5,322	6.48	821
1983	94,279.56	78,327	88,607	5,673	6.82	832
1984	100,051.83	81,942	92,696	7,356	7.18	1,025
1985	116,774.98	94,167	106,526	10,249	7.56	1,356
1986	125,389.90	99,434	112,484	12,906	7.96	1,621
1987	160,772.64	124,727	141,097	19,676	8.52	2,309
1988	175,315.37	133,415	150,925	24,390	8.95	2,725
1989	145,310.01	108,285	122,497	22,813	9.40	2,427
1990	142,228.97	103,656	117,260	24,969	9.86	2,532
1991	135,142.11	95,802	108,375	26,767	10.47	2,557
1992	132,043.34	91,229	103,202	28,841	10.96	2,631
1993	112,250.88	75,186	85,054	27,197	11.59	2,347
1994	183,968.70	119,212	134,858	49,111	12.22	4,019
1995	147,476.46	92,261	104,369	43,107	12.87	3,349
1996	122,299.49	73,453	83,093	39,206	13.63	2,876
1997	182,246.23	105,193	118,999	63,247	14.28	4,429
1998	181,143.04	99,864	112,970	68,173	15.06	4,527

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	73,425	83,061	56,797	15.83	3,588
2000	194,710.12	96,693	109,383	85,327	16.72	5,103
2001	229,158.59	107,269	121,348	107,811	17.61	6,122
2002	154,765.04	68,220	77,173	77,592	18.39	4,219
2003	133,893.06	54,950	62,162	71,731	19.39	3,699
	3,864,772.07	2,642,562	2,978,927	885,845		66,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 1.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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						
1890	22.04	22	22			
1893	23.73	24	24			
1902	23.75	24	24			
1922	10.59	11	11			
1928	108.25	108	108			
1929	747.53	748	748			
1930	770.13	770	770			
1931	140.20	140	140			
1933	293.10	293	293			
1934	12.10	12	12			
1935	118.44	118	118			
1937	1,136.81	1,137	1,137			
1938	279.19	279	279			
1939	266.67	267	267			
1941	368.24	368	368			
1942	663.40	663	663			
1943	4,193.42	4,193	4,193			
1944	957.82	958	958			
1945	669.46	669	669			
1946	57.25	57	57			
1947	809.29	809	809			
1948	1,496.90	1,497	1,497			
1950	2,336.16	2,336	2,336			
1951	4,802.58	4,803	4,803			
1952	4,059.20	4,059	4,059			
1953	5,836.36	5,836	5,836			
1954	13,828.76	13,829	13,829			
1955	24,457.37	24,457	24,457			
1956	24,040.28	24,040	24,040			
1957	28,219.22	27,984	28,118	101	0.25	101
1958	30,845.48	30,085	30,229	616	0.74	616
1959	23,835.91	22,867	22,977	859	1.22	704
1960	36,344.72	34,297	34,462	1,883	1.69	1,114
1961	36,590.53	33,968	34,131	2,460	2.15	1,144
1962	13,797.04	12,597	12,657	1,140	2.61	437
1963	38,863.59	34,926	35,094	3,770	3.04	1,240
1964	35,058.34	31,003	31,152	3,906	3.47	1,126
1965	36,644.36	31,893	32,046	4,598	3.89	1,182
1966	28,217.64	24,173	24,289	3,929	4.30	914
1967	63,835.10	53,834	54,092	9,743	4.70	2,073
1968	58,643.54	48,674	48,908	9,736	5.10	1,909

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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						
1969	58,420.69	47,710	47,939	10,482	5.50	1,906
1970	54,598.60	43,861	44,071	10,528	5.90	1,784
1971	115,600.22	91,362	91,800	23,800	6.29	3,784
1972	91,592.51	71,167	71,509	20,084	6.69	3,002
1973	44,961.67	34,336	34,501	10,461	7.09	1,475
1974	28,028.18	21,030	21,131	6,897	7.49	921
1975	28,624.45	21,087	21,188	7,436	7.90	941
1976	733.32	615	618	115	7.81	15
1977	2,876.49	2,386	2,397	479	8.12	59
1978	11,167.66	9,157	9,201	1,967	8.45	233
1979	37,017.48	29,984	30,128	6,889	8.80	783
1980	82,256.45	65,756	66,072	16,184	9.16	1,767
1981	121,489.31	95,746	96,206	25,283	9.55	2,647
1982	111,593.54	87,009	87,427	24,167	9.75	2,479
1983	73,119.94	56,098	56,367	16,753	10.17	1,647
1984	33,552.23	25,298	25,419	8,133	10.60	767
1985	45,301.39	33,677	33,839	11,462	10.87	1,054
1986	91,211.30	66,493	66,812	24,399	11.34	2,152
1987	19,675.24	14,103	14,171	5,504	11.65	472
1988	62,999.92	44,352	44,565	18,435	11.98	1,539
1989	71,658.78	49,459	49,696	21,963	12.34	1,780
1990	74,924.17	50,634	50,877	24,047	12.71	1,892
1991	141,974.52	93,760	94,210	47,765	13.11	3,643
1992	94,539.85	60,921	61,213	33,327	13.52	2,465
1993	123,657.92	77,880	78,254	45,404	13.81	3,288
1994	180,402.04	110,803	111,335	69,067	14.13	4,888
1995	134,096.01	79,868	80,251	53,845	14.60	3,688
1996	189,044.49	109,287	109,811	79,233	14.96	5,296
1997	130,485.78	73,281	73,633	56,853	15.22	3,735
1998	197,259.21	106,914	107,427	89,832	15.63	5,747
1999	67,832.40	35,490	35,660	32,172	15.95	2,017
2000	163,753.35	82,401	82,796	80,957	16.29	4,970
2001	18,431.84	8,914	8,957	9,475	16.55	573
2002	299,794.81	138,685	139,351	160,444	16.85	9,522
2003	518,671.02	228,941	230,040	288,631	17.08	16,899
2004	17,878.07	7,487	7,523	10,355	17.35	597
2005	105,671.03	41,803	42,004	63,667	17.57	3,624
2006	211,195.33	78,269	78,645	132,550	17.83	7,434
2007	243,501.39	84,203	84,607	158,894	17.97	8,842
2008	241,715.11	77,252	77,623	164,092	18.10	9,066
2009	150,331.27	43,972	44,183	106,148	18.14	5,852

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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						
2010	310,413.61	81,918	82,311	228,103	18.13	12,582
2011	212,472.50	49,676	49,914	162,558	18.03	9,016
2012	212,012.22	42,742	42,947	169,065	17.82	9,487
2013	296,487.08	49,602	49,840	246,647	17.42	14,159
2014	648,007.71	83,917	84,320	563,688	16.81	33,533
2015	149,649.02	13,064	13,126	136,523	15.68	8,707
2016	149,900.00	5,576	5,603	144,297	12.92	11,168
	6,994,005.61	3,306,774	3,322,200	3,671,806		246,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 3.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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						
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	14,255	14,375			
1959	188.29	181	188			
1962	7,626.48	6,963	7,626			
1967	445.13	375	422	23	4.70	5
1972	7,910.24	6,146	6,913	997	6.69	149
1981	13,548.93	10,678	12,011	1,538	9.55	161
1985	14,556.64	10,821	12,172	2,385	10.87	219
1992	2,228.63	1,436	1,615	614	13.52	45
2010	68,488.09	18,074	20,330	48,158	18.13	2,656
	133,851.06	73,412	80,135	53,716		3,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 2.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (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-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	889	860	57	0.76	57
1974	11,561.27	11,085	10,721	840	1.03	816
1975	3,189.09	3,022	2,923	266	1.31	203
1976	6,308.81	6,081	5,881	428	1.52	282
1980	1,144.78	1,078	1,043	102	2.26	45
1983	10,695.21	9,817	9,494	1,201	3.00	400
1984	4,730.23	4,305	4,164	566	3.21	176
1985	27,353.09	24,642	23,832	3,521	3.47	1,015
1986	61,596.14	55,042	53,234	8,362	3.63	2,304
1987	40,005.58	35,285	34,126	5,880	3.95	1,489
1989	3,425.59	2,939	2,842	584	4.55	128
1990	37,952.71	32,085	31,031	6,922	4.85	1,427
1991	31,594.95	26,186	25,326	6,269	5.27	1,190
1992	6,510.50	5,296	5,122	1,388	5.62	247
1993	1,718.09	1,365	1,320	398	6.09	65
1994	4,082.11	3,160	3,056	1,026	6.57	156
2000	50,178.60	31,542	30,506	19,673	9.75	2,018
2001	142,467.12	85,452	82,644	59,823	10.34	5,786
2003	2,326.24	1,253	1,212	1,114	11.56	96
2004	119,576.43	60,530	58,541	61,035	12.19	5,007
2005	239,392.72	113,137	109,420	129,973	12.83	10,130
2006	28,069.86	12,289	11,885	16,185	13.48	1,201
2007	22,252.02	8,941	8,647	13,605	14.14	962
2008	0.11					
2009	13,302.75	4,350	4,207	9,096	15.44	589
2010	58,509.38	16,810	16,258	42,251	16.12	2,621
2011	109,605.60	27,073	26,183	83,423	16.77	4,975
2012	239,723.71	49,287	47,668	192,056	17.38	11,050
2013	646,811.10	105,495	102,029	544,782	17.96	30,333
2014	1,188,727.29	141,459	136,811	1,051,916	18.51	56,830
	3,113,728.21	879,895	850,986	2,262,742		141,598
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 4.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,075	1,171			
1958	192.08	173	192			
1959	2,129.94	1,909	2,130			
1971	17,971.09	14,664	17,971			
1983	7,872.27	5,829	7,872			
1984	3,449.87	2,512	3,409	41	12.14	3
1987	6,786.87	4,625	6,276	511	13.79	37
1988	9,428.54	6,261	8,496	933	14.42	65
1990	820.22	517	702	118	15.52	8
	49,821.42	37,565	48,219	1,602		113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 0.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1997	470,390.27	458,631	470,390			
1998	480,955.49	444,884	466,880	14,075	1.50	9,383
1999	80,599.29	70,524	74,011	6,588	2.50	2,635
2000	95,723.34	78,972	82,877	12,846	3.50	3,670
2001	173,686.96	134,607	141,262	32,425	4.50	7,206
2002	94,356.55	68,408	71,790	22,567	5.50	4,103
2003	95,837.52	64,690	67,888	27,950	6.50	4,300
2004	32,484.97	20,303	21,307	11,178	7.50	1,490
2005	522.52	300	315	208	8.50	24
2007	4,181.56	1,986	2,084	2,098	10.50	200
2010	7,734.00	2,514	2,638	5,096	13.50	377
2011	12,031.56	3,309	3,473	8,559	14.50	590
2012	1,550.11	349	366	1,184	15.50	76
2014	9,693.70	1,212	1,272	8,422	17.50	481
2015	150,000.00	11,250	11,806	138,194	18.50	7,470
2016	150,100.00	3,752	3,938	146,162	19.50	7,495
	1,859,847.84	1,365,691	1,422,297	437,551		49,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 2.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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	8,957	12,718	11,709	9.50	1,233
	24,427.00	8,957	12,718	11,709		1,233
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						5.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2013	299,109.66	209,377	171,996	127,114	1.50	84,743
2014	353,000.00	176,500	144,989	208,011	2.50	83,204
2015	422,900.00	126,870	104,220	318,680	3.50	91,051
	1,075,009.66	512,747	421,205	653,805		258,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						24.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2004	70,904.01	59,086	42,771	28,133	2.50	11,253
2011	3,781.00	1,386	1,003	2,778	9.50	292
2012	14,849.79	4,455	3,225	11,625	10.50	1,107
2013	2,789.00	651	471	2,318	11.50	202
	92,323.80	65,578	47,470	44,854		12,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 13.92

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1997	939.35	916	939			
1998	13,435.25	12,428	13,296	139	1.50	93
	14,374.60	13,344	14,235	140		93
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	0.65

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1992	186,713.88	182,980	186,714			
1993	413,416.69	388,612	396,675	16,742	1.50	11,161
1994	566,669.51	510,003	520,584	46,086	2.50	18,434
1995	162,417.47	139,679	142,577	19,840	3.50	5,669
1996	552,198.39	452,803	462,198	90,000	4.50	20,000
1997	1,161,874.46	906,262	925,065	236,809	5.50	43,056
1998	383,704.26	283,941	289,832	93,872	6.50	14,442
1999	191,341.50	133,939	136,718	54,624	7.50	7,283
2000	296,716.81	195,833	199,896	96,821	8.50	11,391
2001	186,888.81	115,871	118,275	68,614	9.50	7,223
2002	307,053.93	178,091	181,786	125,268	10.50	11,930
2003	266,861.99	144,105	147,095	119,767	11.50	10,415
2004	366,999.55	183,500	187,307	179,693	12.50	14,375
2005	79,725.36	36,674	37,435	42,290	13.50	3,133
2006	179,958.05	75,582	77,150	102,808	14.50	7,090
2007	847,845.86	322,181	328,866	518,980	15.50	33,483
2008	1,181,797.10	401,811	410,148	771,649	16.50	46,767
2009	278,442.30	83,533	85,266	193,176	17.50	11,039
2010	746,136.58	193,996	198,021	548,116	18.50	29,628
2011	626,616.50	137,856	140,716	485,900	19.50	24,918
2012	870,830.41	156,749	160,001	710,829	20.50	34,675
2013	784,168.63	109,784	112,062	672,107	21.50	31,261
2014	1,190,507.07	119,051	121,521	1,068,986	22.50	47,510
2015	567,081.00	34,025	34,731	532,350	23.50	22,653
2016	378,000.00	7,560	7,717	370,283	24.50	15,114
	12,773,966.11	5,494,421	5,608,356	7,165,610		482,650

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 3.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,674	99,674			
1990	2,097.64	2,098	2,098			
1991	24,694.44	24,694	24,694			
1993	95,944.79	95,945	95,945			
1994	117,928.20	116,749	117,928			
1995	1,135,467.56	1,108,330	1,135,468			
1996	280,092.23	269,869	280,092			
1998	98,401.65	91,927	98,402			
1999	18,450.18	16,952	18,450			
2001	80,747.15	71,340	80,535	212	2.04	104
	1,953,497.84	1,897,578	1,953,286	212		104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.5 TOOLS, SHOP AND GARAGE EQUIPMENT - GPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	871,620.00	217,905	169,672	701,948	7.50	93,593
2015	1,533,219.00	229,983	179,077	1,354,142	8.50	159,311
2016	1,022,000.00	51,100	39,789	982,211	9.50	103,391
	3,426,839.00	498,988	388,538	3,038,301		356,295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 10.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
1997	8,811.95	8,592	8,431	381	0.50	381
1998	4,710.24	4,357	4,275	435	1.50	290
2000	2,990.39	2,467	2,421	569	3.50	163
2002	1,118.18	811	796	322	5.50	59
2011	19,084.33	5,248	5,150	13,934	14.50	961
	36,715.09	21,475	21,073	15,642		1,854

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 5.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,536	14,666			
1991	77,918.78	76,501	77,919			
1992	7,619.70	7,411	7,620			
1993	2,619.06	2,523	2,619			
1994	49,419.28	47,146	49,419			
1995	102,911.30	96,912	102,911			
1997	46,192.45	42,423	46,192			
1999	176,977.59	157,333	173,521	3,457	2.19	1,579
2000	424,416.34	370,431	408,544	15,872	2.40	6,613
2001	23,340.60	19,970	22,025	1,316	2.62	502
2002	21,599.55	18,103	19,966	1,634	2.80	584
2003	458,375.61	376,876	415,652	42,724	2.92	14,632
2011	25,036.41	12,365	13,637	11,399	5.64	2,021
2014	4,400.00	1,033	1,139	3,261	8.15	400
	1,435,492.74	1,243,563	1,355,830	79,663		26,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 1.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	190,124.00	47,531	31,007	159,117	7.50	21,216
2015	261,058.00	39,159	25,546	235,512	8.50	27,707
2016	347,971.00	17,399	11,350	336,621	9.50	35,434
	799,153.00	104,089	67,903	731,250		84,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7						10.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.24 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2003	36,568.41	32,912	11,925	24,643	1.50	16,429
2014	340,912.00	56,820	20,587	320,325	12.50	25,626
2015	468,104.00	46,810	16,961	451,143	13.50	33,418
2016	623,948.00	20,796	7,535	616,413	14.50	42,511
	1,469,532.41	157,338	57,008	1,412,524		117,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						8.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	11,233.39	10,409	10,831	402	1.70	236
1996	163,883.53	149,495	155,549	8,335	1.97	4,231
1997	36,505.23	32,745	34,071	2,434	2.24	1,087
1998	6,171.79	5,412	5,631	541	2.60	208
1999	94,169.90	80,591	83,855	10,315	2.95	3,497
2000	235,196.49	195,213	203,118	32,078	3.38	9,491
2001	115,329.34	92,425	96,168	19,161	3.84	4,990
2002	104,739.40	80,492	83,751	20,988	4.37	4,803
2011	42,994.18	14,945	15,550	27,444	10.32	2,659
2014	124,564.00	20,528	21,359	103,205	12.67	8,146
2015	171,038.00	17,138	17,832	153,206	13.47	11,374
2016	227,981.00	7,797	8,113	219,868	14.10	15,593
	1,333,806.25	707,190	735,828	597,978		66,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						4.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

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						
2002	9,171.96	8,866	7,978	1,194	0.50	1,194
2003	7,484.08	6,736	6,061	1,423	1.50	949
2004	11,186.58	9,322	8,388	2,799	2.50	1,120
2005	23,458.02	17,985	16,183	7,275	3.50	2,079
2006	8,228.13	5,760	5,183	3,045	4.50	677
2007	136.82	87	78	59	5.50	11
2008	2,264.03	1,283	1,154	1,110	6.50	171
2009	11,311.50	5,656	5,089	6,222	7.50	830
2010	4,537.40	1,966	1,769	2,768	8.50	326
2011	66,158.60	24,258	21,827	44,332	9.50	4,667
2012	129,294.07	38,788	34,901	94,393	10.50	8,990
2013	7,172.00	1,673	1,505	5,667	11.50	493
2014	228,080.79	38,014	34,205	193,876	12.50	15,510
2015	550,000.00	55,000	49,489	500,511	13.50	37,075
	1,058,483.98	215,394	193,810	864,674		74,092
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 7.00

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
362.10	- 2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
376.00	6,094,674.85	1,269,063.41	1,541.00	1,267,522.41-
378.00	316,954.17	59,829.10		59,829.10-
380.00	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
392.00			7,201.42	7,201.42
394.00	144,268.92			
396.00			43,731.96	43,731.96
	11,861,870.65	5,725,389.12	53,233.98	5,672,155.14-
2012 TRANSACTION YEAR				
362.10		6,457.05		6,457.05-
374.40	15,595.34	260.16		260.16-
375.34	32,534.20	17,416.11		17,416.11-
375.60	22.40			
375.70	6,691.59	5,103.09		5,103.09-
376.00	6,717,810.62	886,996.12		886,996.12-
378.00	261,314.24	18,887.95		18,887.95-
380.00	5,021,027.74	2,192,533.99		2,192,533.99-
381.00	574,916.43	305.85	25,333.32	25,027.47
382.00	71,791.00			
383.00	12,740.78			
385.00	129,670.47	23,198.35		23,198.35-
387.40	18,518.39	55.60		55.60-
396.00	61,173.74			
	12,923,806.94	3,151,214.27	25,333.32	3,125,880.95-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
351.20		608.46	-	608.46-
362.10		40,496.89		40,496.89-
374.20	1,583.70	57,633.75		57,633.75-
374.40	4,573.73	4,911.96		4,911.96-
375.34	21,986.97	22,427.70		22,427.70-
375.60		1,091.39		1,091.39-
376.00	7,496,191.99	691,743.41	2,051.59	689,691.82-
378.00	216,579.21	216,795.76		216,795.76-
380.00	5,734,991.74	1,750,826.78		1,750,826.78-
381.00	421,072.33	23.20	6,554.08	6,530.88
382.00	91,732.07			
383.00	9,962.93			
385.00	250,693.05	51,158.61		51,158.61-
387.00	4,694.90			
387.40	7,558.85	392.50		392.50-
392.00	118,202.85		44,482.18	44,482.18
396.00	349,409.40		104,669.48	104,669.48
	14,729,233.72	2,838,110.41	157,757.33	2,680,353.08-
2014 TRANSACTION YEAR				
362.10		190,000.00		190,000.00-
374.40	23,069.43	65.91		65.91-
375.34	59,628.61	21,436.63		21,436.63-
375.70	85,500.00	12,825.00		12,825.00-
376.00	5,834,387.77	1,246,578.85		1,246,578.85-
378.00	406,574.02	183,240.21		183,240.21-
379.10	12,676.85	91.84		91.84-
380.00	5,992,235.17	4,297,939.86		4,297,939.86-
381.00	372,226.36		623.00	623.00
382.00	113,987.26			
383.00	21,591.65	139.00		139.00-
385.00	226,203.18	60,963.56		60,963.56-
387.40	27,680.85	933.57		933.57-
392.00	23,449.34		10,317.71	10,317.71
394.00	549,726.20			
	13,748,936.69	6,014,214.43	10,940.71	6,003,273.72-

COLUMBIA GAS OF PENNSYLVANIA, INC.

SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE AND
AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2015 TRANSACTION YEAR				
362.10		395,000.00		395,000.00-
374.40	11,400.00	1,368.00		1,368.00-
375.34	28,700.00	28,987.00		28,987.00-
375.70	334,700.00	60,246.00		60,246.00-
376.00	15,116,600.00	2,418,656.00		2,418,656.00-
378.00	1,006,300.00	342,142.00		342,142.00-
380.00	4,448,400.00	2,446,620.00		2,446,620.00-
381.00	126,800.00		2,536.00	2,536.00
382.00	143,900.00			
383.00	74,900.00	749.00		749.00-
385.00	17,300.00	3,806.00		3,806.00-
394.00	209,079.28			
	21,518,079.28	5,697,574.00	2,536.00	5,695,038.00-
TOTAL	74,781,927.28	23,426,502.23	249,801.34	23,176,700.89-

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, 2015 and as of December 31, 2016.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2015

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS-OF-WAY	1,331	1,931
351	COMPRESSOR STATION STRUCTURES	738,012	861,264
	WELLS		
352.01	CONSTRUCTION	553,112	799,118
352.02	EQUIPMENT	132,016	168,680
	<i>TOTAL ACCOUNT 352</i>	<u>685,128</u>	<u>967,798</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	144,604	206,932
353	LINES	290,493	405,288
354	COMPRESSOR STATION EQUIPMENT	451,064	569,716
355	MEASURING AND REGULATING EQUIPMENT	92,816	123,010
	TOTAL UNDERGROUND STORAGE PLANT	2,403,448	3,135,939
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	678,701	651,055
374.5	RIGHTS-OF-WAY	1,539,625	1,555,652
	<i>TOTAL ACCOUNT 374</i>	<u>2,218,326</u>	<u>2,206,707</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	925,411	824,030
375.6	INDUSTRIAL MEASURING AND REGULATING	62,355	72,639
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	1,002,752	938,647
	OTHER BUILDINGS	953,226	887,124
	<i>TOTAL ACCOUNT 375.70</i>	<u>1,955,978</u>	<u>1,825,771</u>
375.8	COMMUNICATION STRUCTURES	5,262	6,177
	<i>TOTAL ACCOUNT 375</i>	<u>2,949,006</u>	<u>2,728,617</u>
376	MAINS		
	CAST IRON	456,706	397,531
	BARE STEEL	52,911,766	46,055,992
	OTHER	154,544,085	134,519,820
	<i>TOTAL ACCOUNT 376</i>	<u>207,912,557</u>	<u>180,973,343</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
 AND BOOK RESERVE AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	9,106,593	8,503,313
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	97,406	89,069
380	SERVICES		
	BARE STEEL	726,330	744,647
	OTHER	100,380,037	102,911,461
	<i>TOTAL ACCOUNT 380</i>	101,106,367	103,656,108
381	METERS	14,992,512	15,173,270
381.1	METERS - AMR	7,315,902	6,817,382
382	METER INSTALLATIONS	10,556,467	11,320,688
383	HOUSE REGULATORS	2,939,761	3,318,441
384	HOUSE REGULATOR INSTALLATIONS	2,561,385	2,904,820
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	3,134,937	3,015,332
	OTHER EQUIPMENT		
387	GENERAL	70,310	68,826
387.4	CUSTOMER INFORMATION SERVICES	745,968	689,626
	<i>TOTAL ACCOUNT 387</i>	816,278	758,452
	TOTAL DISTRIBUTION PLANT	365,707,497	341,465,542
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	36,889	48,089
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,623,379	1,742,734
391.11	EQUIPMENT	7,192	11,382
391.12	INFORMATION SYSTEMS	1,921,837	1,900,062
	<i>TOTAL ACCOUNT 391</i>	3,552,408	3,654,178
392	TRANSPORTATION EQUIPMENT - TRAILERS	63,569	53,871
393	STORES EQUIPMENT	14,798	16,436
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394	EQUIPMENT	5,312,005	5,473,958
394.12	CNG FACILITIES	1,869,790	1,953,286
394	GPS	178,653	109,781
	<i>TOTAL ACCOUNT 394</i>	7,360,448	7,537,025
395	LABORATORY EQUIPMENT	33,024	31,717
396	POWER OPERATED EQUIPMENT	1,216,804	1,367,201

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP		CALCULATED - ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
	COMMUNICATION EQUIPMENT		
397.1	TELEPHONE	367,996	344,072
397.24	RADIO	1,769,607	1,729,110
397.5	TELEMETERING	652,436	676,536
	<i>TOTAL ACCOUNT 397</i>	<u>2,790,039</u>	<u>2,749,718</u>
398	MISCELLANEOUS EQUIPMENT	<u>181,237</u>	<u>169,968</u>
	TOTAL GENERAL PLANT	<u>15,249,216</u>	<u>15,628,203</u>
	SUBTOTAL DEPRECIABLE PLANT	383,360,161	360,229,684
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	7,112,928	7,112,928
305	STRUCTURES AND IMPROVEMENTS	(4,583)	(4,583)
362	GAS HOLDERS	(1,609)	(1,609)
362.1	ENVIRONMENTAL REMEDIATION	(956,223)	(956,223)
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	222,752	222,752
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	1,098,950	1,098,950
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	<u>39</u>	<u>39</u>
	SUBTOTAL AMORTIZABLE PLANT	<u>7,472,254</u>	<u>7,472,254</u>
	TOTAL GAS PLANT	<u>390,832,415</u>	<u>367,701,938</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS-OF-WAY	1,365	1,931
351	COMPRESSOR STATION STRUCTURES	872,695	992,754
WELLS			
352.01	CONSTRUCTION	566,685	799,118
352.02	EQUIPMENT	133,738	168,680
	<i>TOTAL ACCOUNT 352</i>	<u>700,423</u>	<u>967,798</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	148,041	206,932
353	LINES	295,938	405,288
354	COMPRESSOR STATION EQUIPMENT	472,041	574,335
355	MEASURING AND REGULATING EQUIPMENT	<u>94,444</u>	<u>123,010</u>
	TOTAL UNDERGROUND STORAGE PLANT	2,584,947	3,272,048
DISTRIBUTION PLANT			
LAND AND LAND RIGHTS			
374.4	LAND RIGHTS	711,147	681,965
374.5	RIGHTS-OF-WAY	1,581,310	1,601,901
	<i>TOTAL ACCOUNT 374</i>	<u>2,292,457</u>	<u>2,283,866</u>
STRUCTURES AND IMPROVEMENTS			
375.34	MEASURING AND REGULATING	980,173	883,045
375.6	INDUSTRIAL MEASURING AND REGULATING	63,187	73,869
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	1,276,266	1,155,979
	OTHER BUILDINGS	973,597	875,722
	<i>TOTAL ACCOUNT 375.70</i>	<u>2,249,863</u>	<u>2,031,701</u>
375.8	COMMUNICATION STRUCTURES	<u>5,605</u>	<u>6,540</u>
	<i>TOTAL ACCOUNT 375</i>	3,298,828	2,995,155
376	MAINS		
	CAST IRON	403,771	342,363
	BARE STEEL	46,476,978	39,408,488
	OTHER	<u>171,776,284</u>	<u>145,651,545</u>
	<i>TOTAL ACCOUNT 376</i>	218,657,033	185,402,396

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	10,079,450	9,897,811
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	100,083	94,150
380	SERVICES		
	BARE STEEL	655,928	674,065
	OTHER	109,359,292	112,383,099
	<i>TOTAL ACCOUNT 380</i>	110,015,220	113,057,164
381	METERS	15,650,449	15,981,682
381.1	METERS - AMR	9,031,591	8,698,973
382	METER INSTALLATIONS	11,167,998	11,922,861
383	HOUSE REGULATORS	3,197,040	3,551,101
384	HOUSE REGULATOR INSTALLATIONS	2,642,562	2,978,927
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	3,306,774	3,322,200
	OTHER EQUIPMENT		
387	GENERAL	73,412	80,135
387.4	CUSTOMER INFORMATION SERVICES	879,895	850,986
	<i>TOTAL ACCOUNT 387</i>	953,307	931,121
	TOTAL DISTRIBUTION PLANT	390,392,792	361,117,407
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	37,565	48,219
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,365,691	1,422,297
391.11	EQUIPMENT	8,957	12,718
391.12	INFORMATION SYSTEMS	512,747	421,205
	<i>TOTAL ACCOUNT 391</i>	1,887,395	1,856,220
392	TRANSPORTATION EQUIPMENT - TRAILERS	65,578	47,470
393	STORES EQUIPMENT	13,344	14,235
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394	EQUIPMENT	5,494,421	5,608,356
394.12	CNG FACILITIES	1,897,578	1,953,286
394	GPS	498,988	388,538
	<i>TOTAL ACCOUNT 394</i>	7,890,987	7,950,180
395	LABORATORY EQUIPMENT	21,475	21,073
396	POWER OPERATED EQUIPMENT	1,243,563	1,355,830

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION \$ (2)	BOOK RESERVE \$ (3)
	COMMUNICATION EQUIPMENT		
397.1	TELEPHONE	104,089	67,903
397.24	RADIO	157,338	57,008
397.5	TELEMETERING	707,190	735,828
	<i>TOTAL ACCOUNT 397</i>	<u>968,617</u>	<u>860,739</u>
398	MISCELLANEOUS EQUIPMENT	<u>215,394</u>	<u>193,810</u>
	TOTAL GENERAL PLANT	<u>12,343,918</u>	<u>12,347,776</u>
	SUBTOTAL DEPRECIABLE PLANT	405,321,657	376,737,231
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	9,443,231	9,443,231
305	STRUCTURES AND IMPROVEMENTS	(4,583)	(4,583)
362	GAS HOLDERS	(1,609)	(1,609)
362.1	ENVIRONMENTAL REMEDIATION	(797,692)	(797,692)
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	235,240	235,240
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	1,125,911	1,125,911
389.2	LAND AND LAND RIGHTS - LAND RIGHTS	<u>39</u>	<u>39</u>
	SUBTOTAL AMORTIZABLE PLANT	10,000,537	10,000,537
	TOTAL GAS PLANT	<u>415,322,194</u>	<u>386,737,768</u>

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

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

Response:

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

Please refer to pages I-3 through I-5 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 9, Attachment B.
- b. Please refer to Pages 2 through 7 of this response.
- b. (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, 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 August 31, 2012.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	AMOUNT	RATE	REMAINING
		(2)	NOVEMBER 30, 2014	(4)	ACCRUALS	(6)	(7)=(6)/(3)	LIFE
			(3)		(5)			(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 *	1,546,676.39	699,213	847,463	43,165	2.79	19.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813.40	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	20.6
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	1,925,572.58	460,045	1,465,528	79,124	4.11	18.5
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,177,233.02	2,864,217	2,313,017	122,290	2.36	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,206,166.99	627,794	1,578,373	37,439	1.70	42.2
374.5	RIGHTS-OF-WAY	75-S4	3,233,084.36	1,512,786	1,720,298	42,994	1.33	40.0
	TOTAL ACCOUNT 374		5,439,251.35	2,140,580	3,298,671	80,433	1.48	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,314,436.99	803,853	2,510,584	73,097	2.21	34.3
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	71,426	16,244	972	1.11	16.7
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	3,315,747.37	1,059,986	2,255,761	147,379	4.44	15.3
	OTHER BUILDINGS	33-S1	2,627,599.53	1,111,982	1,515,618	74,158	2.82	20.4
	TOTAL ACCOUNT 375.70		5,943,346.90	2,171,968	3,771,379	221,537	3.73	17.0
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	5,842	10,673	340	2.06	31.4
	TOTAL ACCOUNT 375		9,361,968.90	3,053,089	6,308,880	295,946	3.16	
376	MAINS							
	CAST IRON	72-R1.5 *	490,909.42	376,573	114,336	12,649	2.58	9.0
	BARE STEEL	72-R1.5 *	65,681,006.57	47,193,488	18,487,519	1,801,348	2.74	10.3
	OTHER	72-R1.5	928,806,993.97	124,575,626	804,231,368	18,428,830	1.98	43.6
	TOTAL ACCOUNT 376		994,978,909.96	172,145,687	822,833,223	20,242,827	2.03	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2014 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - CITY GATE	45-R0.5	20,803,155.58	6,301,158	14,501,998	612,372	2.94	23.7
379.1	MEASURING AND REGULATING EQUIPMENT - GENERAL	35-S2.5	153,793.95	96,838	56,956	4,917	3.20	11.6
380	SERVICES							
	BARE STEEL	50-R0.5 *	863,159.03	766,528	96,631	11,122	1.29	8.7
	OTHER	50-R0.5	370,871,459.65	101,907,202	268,964,258	10,191,769	2.75	26.4
	TOTAL ACCOUNT 380		371,734,618.68	102,673,730	269,060,889	10,202,891	2.74	
381	METERS	43-S1.5	34,275,001.98	14,745,213	19,529,789	844,870	2.46	23.1
381.1	METERS - AMR	15-S2.5	23,045,848.44	5,085,121	17,960,727	1,750,552	7.60	10.3
382	METER INSTALLATIONS	55-R2.5	34,187,445.92	10,793,822	23,393,624	665,949	1.95	35.1
383	HOUSE REGULATORS	40-S2	10,401,378.18	3,072,274	7,329,104	265,908	2.56	27.6
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,833,707	1,031,065	70,396	1.82	14.6
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,444,727.68	3,012,245	3,432,483	240,024	3.72	14.3
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851.06	60,779	73,072	6,849	5.12	10.7
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	1,514,067.26	555,895	958,172	66,001	4.36	14.5
	TOTAL ACCOUNT 387		1,647,918.32	616,674	1,031,244	72,850	4.42	
	TOTAL DISTRIBUTION PLANT		1,516,338,791.01	326,570,138	1,189,768,653	35,349,935	2.33	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	47,870	1,951	128	0.26	15.2
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,306,549.97	2,015,958	290,592	59,763	2.59	4.9
391.11	EQUIPMENT	15-SQ	24,427.00	8,185	16,242	1,403	5.74	11.6
391.12	INFORMATION SYSTEMS	5-SQ	1,911,084.06	1,394,666	516,418	326,847	17.10	1.6
	TOTAL ACCOUNT 391		4,242,061.03	3,418,809	823,252	388,013	9.15	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	179,595.88	135,647	43,949	7,394	4.12	5.9
393	STORES EQUIPMENT	20-SQ	16,674.52	15,767	908	254	1.52	3.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,249,061.86	5,164,156	7,084,906	451,207	3.68	15.7
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	81	0.00	2.6
	TOTAL ACCOUNT 394		14,202,559.70	7,117,442	7,085,118	451,288	3.18	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2014 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
395	LABORATORY EQUIPMENT	20-SQ	71,550.49	50,649	20,901	2,844	3.97	7.3
396	POWER OPERATED EQUIPMENT	12-L3	1,725,639.17	1,622,546	103,093	31,050	1.80	3.3
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	959,579.33	911,861	47,718	28,950	3.02	1.6
397.24	RADIO	15-SQ	2,349,372.32	2,238,497	110,875	86,903	3.70	1.3
397.5	TELEMETERING	17-R3	864,588.87	683,421	181,168	36,725	4.25	4.9
	TOTAL ACCOUNT 397		4,173,540.52	3,833,779	339,761	152,578	3.66	
398	MISCELLANEOUS EQUIPMENT	15-SQ	643,562.98	199,424	444,139	45,285	7.04	9.8
	TOTAL GENERAL PLANT		25,305,005.71	16,441,933	8,863,072	1,078,834	4.26	
	SUBTOTAL DEPRECIABLE PLANT		1,546,821,029.74	345,876,288	1,200,944,742	36,551,059	2.36	
	AMORTIZABLE PLANT							
303	INTANGIBLE PLANT		17,331,603.85	4,782,122	12,549,482	2,149,262 **		
305	STRUCTURES AND IMPROVEMENTS			(3,413)				
362	GAS HOLDERS			(1,198)				
362.1	ENVIRONMENTAL REMEDIATION			(989,914)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,552.22	22,821				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,148,423.29	1,049,275	99,148	75,808 **		
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		18,959,579.36	4,859,732	12,648,630	2,225,070		
	NONDEPRECIABLE PLANT		172,413.08					
	TOTAL GAS PLANT		1,565,953,022.18	350,736,020	1,213,593,372	38,776,129		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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Witness: J.J. Spanos

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
		(2)	DECEMBER 31, 2015	(4)	ACCURUALS	AMOUNT	(7)=(6)/(3)	LIFE
			(3)		(5)	(6)		(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932.08	1,931	1	0	0.00	0.0
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	1,546,676.39	746,093	800,583	42,957	2.78	18.6
WELLS								
352.01	CONSTRUCTION	SQUARE *	799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	45-S2.5 *	168,679.67	168,680	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>		967,813.40	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	0	0.00	0.0
353	LINES	50-S1.5 *	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	2,188,972.58	529,949	1,659,024	93,110	4.25	17.8
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010.01	123,010	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>		5,440,633.02	2,981,001	2,459,633	136,068	2.50	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,412,566.99	651,534	1,761,033	41,193	1.71	42.8
374.5	RIGHTS-OF-WAY	75-S4	3,233,084.36	1,559,574	1,673,510	42,515	1.31	39.4
	<i>TOTAL ACCOUNT 374</i>		5,645,651.35	2,211,108	3,434,543	83,708	1.48	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,618,836.99	855,843	2,762,994	80,000	2.21	34.5
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	72,889	14,781	895	1.02	16.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	14,228,847.37	1,594,539	12,634,308	500,337	3.52	25.3
	OTHER BUILDINGS	33-S1	2,462,399.53	635,696	1,826,704	79,711	3.24	22.9
	<i>TOTAL ACCOUNT 375.70</i>		16,691,246.90	2,230,235	14,461,012	580,048	3.48	24.9
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	6,211	10,304	335	2.03	30.8
	<i>TOTAL ACCOUNT 375</i>		20,414,268.90	3,165,178	17,249,091	661,278	3.24	
376	MAINS							
	CAST IRON	72-R1.5 *	387,270.42	302,118	85,152	10,235	2.64	8.3
	BARE STEEL	72-R1.5 *	59,462,666.57	43,812,612	15,650,055	1,677,870	2.82	9.3
	OTHER	72-R1.5	1,062,188,072.97	140,403,449	921,784,624	20,984,248	1.98	43.9
	<i>TOTAL ACCOUNT 376</i>		1,122,038,009.96	184,518,179	937,519,831	22,672,353	2.02	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

DEPRECIABLE GROUP (1)		SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2015 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - CITY GATE	45-R0.5	22,157,055.58	6,906,499	15,250,557	637,607	2.88	23.9
379.1	MEASURING AND REGULATING EQUIPMENT - GENERAL	35-S2.5	153,793.95	102,577	51,217	4,625	3.01	11.1
380	SERVICES							
	BARE STEEL	50-R0.5	721,264.03	653,601	67,663	8,371	1.16	8.1
	OTHER	50-R0.5	405,808,954.65	111,646,346	294,162,609	11,110,268	2.74	26.5
	TOTAL ACCOUNT 380		406,530,218.68	112,299,947	294,230,272	11,118,639	2.74	
381	METERS	43-S1.5	35,286,101.98	15,573,352	19,712,750	856,930	2.43	23.0
381.1	METERS - AMR	15-S2.5	23,426,948.44	6,966,410	16,460,538	1,754,214	7.49	9.4
382	METER INSTALLATIONS	55-R2.5	35,614,945.92	11,413,753	24,201,193	693,300	1.95	34.9
383	HOUSE REGULATORS	40-S2	11,220,478.18	3,304,255	7,916,223	289,994	2.58	27.3
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,909,909	954,863	68,474	1.77	13.9
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,695,827.68	3,284,537	3,411,291	232,404	3.47	14.7
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851.06	74,557	59,294	3,722	2.78	15.9
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	1,514,067.26	629,031	885,036	62,387	4.12	14.2
	TOTAL ACCOUNT 387		1,647,918.32	703,588	944,330	66,109	4.01	
	TOTAL DISTRIBUTION PLANT		1,694,695,991.01	353,359,292	1,341,336,699	39,139,635	2.31	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	48,010	1,811	123	0.25	14.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	1,808,378.38	1,571,681	236,697	60,180	3.33	3.9
391.11	EQUIPMENT	15-SQ	24,427.00	9,704	14,723	1,402	5.74	10.5
391.12	INFORMATION SYSTEMS	5-SQ	1,911,084.06	1,748,694	162,390	162,390	8.50	1.0
	TOTAL ACCOUNT 391		3,743,889.44	3,330,079	413,810	223,972	5.98	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	150,051.45	127,624	22,427	3,383	2.25	6.6
393	STORES EQUIPMENT	20-SQ	16,674.52	16,042	633	253	1.52	2.5
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	13,153,747.55	5,282,123	7,871,625	501,747	3.81	15.7
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	91	0.00	2.3
	TOTAL ACCOUNT 394		15,107,245.39	7,235,409	7,871,837	501,838	3.32	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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Witness: J.J. Spanos

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2015

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2015 (3)	RESERVE (4)	BOOK ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
395	LABORATORY EQUIPMENT	20-SQ	50,660.92	31,973	18,688	3,005	5.93	6.2
396	POWER OPERATED EQUIPMENT	12-L3	1,725,639.17	1,633,874	91,765	29,226	1.69	3.1
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	180,430.82	145,369	35,062	27,246	15.10	1.3
397.24	RADIO	15-SQ	57,368.41	15,110	42,258	10,741	18.72	3.9
397.5	TELEMETERING	17-R3	864,588.87	723,228	141,361	31,131	3.60	4.5
	TOTAL ACCOUNT 397		1,102,388.10	883,707	218,681	69,118	6.27	
398	MISCELLANEOUS EQUIPMENT	15-SQ	558,455.08	158,470	399,985	42,005	7.52	9.5
	TOTAL GENERAL PLANT		22,504,825.49	13,465,188	9,039,637	872,923	3.88	
	SUBTOTAL DEPRECIABLE PLANT		1,722,641,449.52	369,805,481	1,352,835,969	40,148,626	2.33	
	AMORTIZABLE PLANT							
303	INTANGIBLE PLANT		16,904,303.85	6,749,819	10,154,485	2,297,348	**	
305	STRUCTURES AND IMPROVEMENTS			(3,413)				
362	GAS HOLDERS			(1,198)				
362.1	ENVIRONMENTAL REMEDIATION			(264,656)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,552.22	22,821				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,148,423.29	1,059,469	88,954	9,410	**	
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		18,532,279.36	7,562,881	10,243,439	2,306,758		
	NONDEPRECIABLE PLANT		172,413.08					
	TOTAL GAS PLANT		1,741,346,141.96	377,368,362	1,363,079,408	42,455,384		

* 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, Attachment A.

Please refer to pages II-3 through II-6 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Attachment B.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

Please refer to pages III-2 through III-4 of Columbia's Fully Forecasted Rate Year depreciation study included in Exhibit No. 109, Attachment B.

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

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

Response:

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

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

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

Response:

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

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

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.

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 (13).

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: A. L. Efland

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2015
53.62

Response: Please see Exhibit No.103, Schedule No. 3

Exhibit No.110
Schedule No. 10
Page 1 of 1
Witness: A. L. Efland

COLUMBIA GAS OF PENNSYLVANIA. INC.
FUTURE TEST YEAR SALES FORECAST
TWELVE MONTHS ENDING NOVEMBER 30, 2015
53.62

Response: Please see Exhibit No. 10, Schedule No. 2

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

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

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

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

Response: See Statement No. 7.

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

Response: See Exhibit Nos. 111, Schedule No. 4 and Statement No. 7.

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

Response: See Exhibit No. 111, Schedule No. 1, Pages 14 through 18.

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). (Lai)

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

Response: Refer to Exhibit No. 111, Schedule No. 5. (Balmert)

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. (Balmert)

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-2015-2468056

WITNESS: B. E. ELLIOTT

STUDY TYPE: CUSTOMER/DEMAND

FORECASTED TEST YEAR: DECEMBER 31, 2016

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.)
14-16	SYSTEM CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
17-18	SYSTEM CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

DATE: 12-Mar-15
TIME: 01:09:00 PM

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 1 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		581,070,377	423,134,165	116,562,496	-	20,604,917	19,027,947	1,740,853
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,902,792	150,089,692	20,380,475	-	3,813,040	3,597,592	21,994
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	43,766,669	7,922,016	-	1,571,627	1,469,746	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,596,101	450,426	-	89,224	84,867	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		426,354,965	329,650,465	80,294,000	-	10,130,424	5,964,208	315,867
7	OPERATING INCOME BEFORE TAXES		154,715,412	93,483,700	36,268,496	-	10,474,493	13,063,738	1,424,985
8	INCOME TAXES		47,210,745	25,387,380	12,502,657	-	3,814,646	4,919,510	586,552
9	INVESTMENT TAX CREDIT	12	(360,240)	(286,034)	(52,793)	-	(11,002)	(10,292)	(119)
10	NET INCOME TAXES		46,850,505	25,101,346	12,449,863	-	3,803,644	4,909,218	586,433
11	OPERATING INCOME		107,864,907	68,382,353	23,818,633	-	6,670,848	8,154,520	838,552
12	RATE BASE [PAGE 10]		1,325,130,928	1,045,741,140	200,601,683	-	40,993,507	37,412,608	381,990
13	RATE OF RETURN EARNED ON RATE BASE		8.140%	6.539%	11.874%	0.000%	16.273%	21.796%	219.522%
14	UNITIZED RETURN		1.00	0.80	1.46	0.00	2.00	2.68	26.97

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 2 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		534,899,150	387,295,059	110,405,692	-	18,820,324	16,637,557	1,740,519
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,299,816	149,621,649	20,300,070	-	3,789,734	3,566,374	21,990
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	43,766,669	7,922,016	-	1,571,627	1,469,746	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,596,101	450,426	-	89,224	84,867	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		425,751,989	329,182,422	80,213,594	-	10,107,118	5,932,991	315,863
7	OPERATING INCOME BEFORE TAXES		109,147,161	58,112,637	30,192,097	-	8,713,205	10,704,566	1,424,656
8	INCOME TAXES [PAGE 11]		29,190,575	11,399,735	10,099,717	-	3,118,137	3,986,565	586,421
9	INVESTMENT TAX CREDIT	12	(360,240)	(286,034)	(52,793)	-	(11,002)	(10,292)	(119)
10	NET INCOME TAXES		28,830,335	11,113,701	10,046,924	-	3,107,135	3,976,273	586,302
11	OPERATING INCOME		80,316,826	46,998,937	20,145,173	-	5,606,070	6,728,293	838,353
12	RATE BASE [PAGE 10]		1,325,130,928	1,045,741,140	200,601,683	-	40,993,507	37,412,608	381,990
13	RATE OF RETURN EARNED ON RATE BASE		6.061%	4.494%	10.042%	0.000%	13.676%	17.984%	219.470%
14	UNITIZED RETURN		1.00	0.74	1.66	0.00	2.26	2.97	36.21

COLUMBIA GAS OF PENNSYLVANIA, INC
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

111, SCHEDULE 1
PAGE 3 OF 18
WITNESS: B. E. ELLIOTT

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	25,650,455	20,372,105	3,751,123	-	784,391	734,886	7,952
2	350-362	UNDERGROUND STORAGE PLANT	25	6,188,872	4,536,505	1,507,981	-	115,546	20,176	8,664
<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,610	3,581	-	903	850	-
4	374.20	LAND - OTHER DISTRIBUTION	20	680,675	515,230	111,073	-	27,996	26,376	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	72,183	15,561	-	3,922	3,695	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	2,128,780	1,611,359	347,374	-	87,557	82,490	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	3	-	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	2	-	-	1	-
9	374.50	RIGHTS OF WAY	20	3,208,212	2,428,424	523,516	-	131,954	124,318	-
10	374.50	DIRECT - RIGHTS OF WAY	-	1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	20	503,526	381,139	82,165	-	20,710	19,512	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,037	655	-	165	156	-
13	375.40	M & R STRUCTURES - REGULATING	20	3,330,552	2,521,028	543,480	-	136,986	129,059	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,227	-	-	-	-	-	27,227
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,670	(0)	21,519	-	29,284	36,867	-
16	375.70	M & R STRUCTURES - OTHER	11	9,396,038	7,462,522	1,374,077	-	287,331	269,197	2,913
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	894,221	164,653	-	34,430	32,257	349
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,501	2,695	-	679	640	-
19	376.00	MAINS	20	1,152,690,445	872,517,505	188,096,027	-	47,410,158	44,666,755	-
20	376.00	DIRECT - MAINS - MDS	-	47,434	-	-	-	-	-	47,434
21	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	20	23,786,341	18,004,833	3,881,455	-	978,332	921,721	-
23	376.30	MAINS-BARE STEEL	20	70,471,162	53,342,442	11,499,484	-	2,898,479	2,730,758	-
24	376.30	DIRECT - MAINS-BARE STEEL	-	147,819	-	-	-	-	-	147,819
25	376.80	MAINS-CAST IRON	20	570,601	431,910	93,111	-	23,469	22,111	-
26	378.10	M & R EQUIP - GENERAL	20	56,453	42,732	9,212	-	2,322	2,188	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	39,630,043	29,997,565	6,466,831	-	1,629,984	1,535,664	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	-	1,178	-	-	-	-	-	1,178
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	457,281	346,135	74,619	-	18,808	17,720	-
30	379.10	M & R EQUIP - CITY GATE	20	141,567	107,158	23,101	-	5,823	5,486	-
31	379.11	M & R EQUIP - EXCHANGE GAS	20	(450)	(341)	(73)	-	(19)	(17)	-
32	380.00	SERVICES	15	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
33	380.00	DIRECT - SERVICES	-	37,630	-	-	-	-	-	37,630
34	380.12	CSL REPLACEMENT	-	-	-	-	-	-	-	-
35	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
36	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,474	85,581	3,802
37	382.00	METER INSTALLATIONS	15	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
38	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,499	4,871	-
39	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
40	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
41	385.00	DIRECT - IND M&R EQUIPMENT	-	299,289	-	-	-	-	-	299,289
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,084	-	397,493	500,415	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	13,187	2,428	-	508	476	5
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	93,121	17,146	-	3,585	3,359	36
45	387.42	OTHER EQUIP RADIO	11	121,945	96,851	17,833	-	3,729	3,494	38
46	387.44	OTHER EQUIP COMMUNICATION	11	656,004	521,012	95,934	-	20,061	18,795	203
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341	1,824,594	335,963	-	70,253	65,819	712
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	38,438	-	-	-	-	-	38,438
49		TOTAL DISTRIBUTION PLANT		1,886,786,679	1,497,704,287	275,770,269	-	57,661,638	54,030,586	619,899
50	389-398	GENERAL PLANT	11	27,403,480	21,764,392	4,007,485	-	837,998	785,110	8,495
51		TOTAL GROSS PLANT		1,945,029,486	1,544,377,288	285,036,857	-	59,399,574	55,570,757	645,010

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 4 OF 18
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	9,438,648	7,496,363	1,380,308	-	288,634	270,417	2,926
2	350-362	UNDERGROUND STORAGE PLANT	25	2,472,747	1,812,548	602,510	-	46,166	8,061	3,462
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&F	20	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	20	235,240	178,063	38,387	-	9,675	9,116	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	681,964	516,206	111,283	-	28,049	26,426	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	-	1	-	-	-	-	-	-
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	20	1,601,194	1,212,008	281,283	-	65,857	62,046	-
10	374.50	DIRECT - RIGHTS OF WAY	-	707	-	-	-	-	-	707
11	375.20	M & R STRUCTURES - CITY GATE	20	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	20	881,823	667,487	143,896	-	36,269	34,171	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	1,222	-	-	-	-	-	1,222
15	375.60	M & R STRUCTURES - DIST. IND. M & F	17	73,869	-	18,131	-	24,675	31,063	-
16	375.70	M & R STRUCTURES - OTHER	11	2,031,701	1,613,618	297,116	-	62,129	58,208	630
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	894,221	164,653	-	34,430	32,257	349
18	375.80	M & R STRUCTURES - COMMUNICATION	20	6,540	4,950	1,067	-	269	253	-
19	376.00	MAINS	20	145,631,838	110,234,563	23,764,203	-	5,989,838	5,643,234	-
20	376.00	DIRECT - MAINS - MDS	-	19,707	-	-	-	-	-	19,707
21	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	20	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	20	39,288,673	29,739,169	6,411,126	-	1,615,943	1,522,436	-
24	376.30	DIRECT - MAINS-BARE STEEL	-	119,815	-	-	-	-	-	119,815
25	376.80	MAINS-CAST IRON	20	342,363	259,148	55,867	-	14,081	13,267	-
26	378.10	M & R EQUIP - GENERAL	20	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	9,897,091	7,481,504	1,615,007	-	407,067	383,512	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	-	720	-	-	-	-	-	720
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	20	94,150	71,266	15,363	-	3,872	3,548	-
31	379.11	M & R EQUIP - EXCHANGE GAS	20	-	-	-	-	-	-	-
32	380.00	SERVICES	15	113,033,699	103,942,399	8,859,561	-	176,333	55,387	-
33	380.00	DIRECT - SERVICES	-	23,465	-	-	-	-	-	23,465
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
36	381.10	AUTOMATIC METER READING	16	8,698,073	6,498,046	2,098,105	-	77,421	24,009	1,392
37	382.00	METER INSTALLATIONS	16	11,922,801	8,908,258	2,875,675	-	106,114	32,907	1,908
38	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,482	-
39	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	-
40	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,086,581	1,367,929	-
41	385.00	DIRECT - IND M&R EQUIPMENT	-	69,254	-	-	-	-	-	69,254
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202	738,785	136,033	-	28,446	26,650	288
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	919	-	-	-	-	-	919
49		TOTAL DISTRIBUTION PLANT		362,478,558	290,827,537	52,112,760	-	9,921,955	9,373,372	242,934
50	385-398	GENERAL PLANT	11	12,347,815	9,806,882	1,805,745	-	377,598	353,765	3,828
51		TOTAL DEPRECIATION RESERVE		385,737,768	309,943,330	55,901,322	-	10,634,352	10,005,615	253,146

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	3,857,309	3,063,552	564,093	-	117,957	110,512	1,196
2	350-362	UNDERGROUND STORAGE PLANT	25	164,852	120,838	40,168	-	3,078	537	231
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	20	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	20	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	40,965	31,008	6,685	-	1,685	1,567	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	20	0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	20	42,143	31,900	6,877	-	1,733	1,633	-
10	374.50	DIRECT - RIGHTS OF WAY	20	16	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	20	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	20	85,147	64,451	13,894	-	3,502	3,300	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	415	-	-	-	-	-	415
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	850	0	209	-	284	357	-
16	375.70	M & R STRUCTURES - OTHER	11	450,305	357,641	65,853	-	13,770	12,901	140
17	375.71	M & R STRUCTURES - OTHER LEASED	11	-	-	-	-	-	-	-
18	375.80	M & R STRUCTURES - COMMUNICATION	20	331	251	54	-	14	13	-
19	376.00	MAINS	20	23,803,903	18,018,127	3,884,321	-	979,055	922,401	-
20	376.00	DIRECT - MAINS - MDS	20	859	-	-	-	-	-	859
21	376.00	DIRECT - MAINS - LDS	20	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	20	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	20	1,849,518	1,399,974	301,804	-	76,071	71,669	-
24	376.30	DIRECT - MAINS-BARE STEEL	20	3,556	-	-	-	-	-	3,556
25	376.80	MAINS-CAST IRON	20	14,809	11,210	2,417	-	609	574	-
26	378.10	M & R EQUIP - GENERAL	20	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	20	1,247,152	944,019	203,510	-	51,295	48,327	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	20	27	-	-	-	-	-	27
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	20	4,384	3,318	715	-	180	170	-
31	379.11	M & R EQUIP - EXCHANGE GAS	20	-	-	-	-	-	-	-
32	380.00	SERVICES	15	12,923,606	11,884,161	1,012,952	-	20,161	6,333	-
33	380.00	DIRECT - SERVICES	15	971	-	-	-	-	-	971
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
36	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
37	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
38	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
39	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
40	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
41	385.00	DIRECT - IND M&R EQUIPMENT	17	10,475	-	-	-	-	-	10,475
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937	114,318	21,049	-	4,402	4,124	45
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	896	-	-	-	-	-	896
49		TOTAL DISTRIBUTION PLANT		44,561,052	35,683,439	6,415,730	-	1,261,971	1,181,980	17,932
50	389-398	GENERAL PLANT	11	1,532,773	1,217,359	224,153	-	46,872	43,914	475
51		NET DEPRECIATION & AMORTIZATION EXPENSE		50,115,986	40,085,188	7,244,143	-	1,429,878	1,336,943	19,834
52		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,635,342	3,681,481	677,872	-	141,749	132,803	1,437
53		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		54,751,328	43,766,669	7,922,016	-	1,571,627	1,469,746	21,271

COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGOS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>PROPOSED OPERATING REVENUE</u>										
SALES REVENUE										
1	480/481	SALES BASE REVENUE		220,048,699	179,812,274	40,216,579	-	-	-	19,846
2		USP REVENUE		22,763,845	22,763,845	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129	-	-	-	-
5		GAS PROCUREMENT REVENUE		554,837	386,459	151,534	-	14,343	2,501	-
6		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
7		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
8		TOTAL SALES REVENUE		427,375,743	331,847,452	89,750,927	-	4,670,877	814,505	291,982
TRANSPORTATION REVENUE										
9	489.00	TRANSPORTATION BASE REVENUE		129,330,933	75,456,244	23,591,082	-	15,616,576	14,471,682	195,349
10		USP REVENUE		7,953,451	7,953,451	-	-	-	-	-
11		STAS REVENUE		-	-	-	-	-	-	-
12		RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012	-	-	-	-
13		CHOICE ADMINISTRATIVE CHARGE		960,011	405,888	477,366	-	53,087	13,014	556
14		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
15		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
16		TOTAL TRANSPORTATION REVENUE		151,677,745	89,733,901	26,455,563	-	15,878,724	18,164,625	1,444,932
MISCELLANEOUS REVENUE										
17	487.00	FORFEITED DISCOUNTS	10	1,431,975	1,036,578	296,519	-	50,420	44,577	3,881
18	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
19	493.00	RENTS	11	144,269	114,581	21,098	-	4,412	4,133	45
20	495.00	OTHER	5	290,645	264,926	25,321	-	320	70	9
21		TOTAL MISCELLANEOUS REVENUE		2,016,889	1,552,812	356,006	-	55,316	48,817	3,939
22		TOTAL PROPOSED OPERATING REVENUE		581,070,377	423,134,165	116,562,496	-	20,604,917	19,027,947	1,740,853
<u>CURRENT OPERATING REVENUE</u>										
SALES REVENUE										
23	480/481	SALES BASE REVENUE		193,569,580	154,667,108	36,418,008	-	2,147,971	316,621	19,872
24		USP REVENUE		20,486,995	20,486,995	-	-	-	-	-
25		STAS REVENUE		-	-	-	-	-	-	-
26		RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,216	-	-	-	-
27		GAS PROCUREMENT REVENUE		2,322,967	1,618,007	634,435	-	60,053	10,472	-
28		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
29		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
30		TOTAL SALES REVENUE		400,384,663	305,654,656	86,434,344	-	6,864,559	1,139,097	292,006
TRANSPORTATION REVENUE										
31	489.00	TRANSPORTATION BASE REVENUE		112,021,521	67,094,594	21,252,414	-	11,705,399	11,773,260	195,954
32		USP REVENUE		7,157,943	7,157,943	-	-	-	-	-
33		STAS REVENUE		-	-	-	-	-	-	-
34		RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-
35		CHOICE ADMINISTRATIVE CHARGE		-	-	34,785	-	199,061	3,679,929	1,248,927
36		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
37		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
38		TOTAL TRANSPORTATION REVENUE		132,611,499	80,170,042	23,638,927	-	11,904,460	15,453,189	1,444,881
MISCELLANEOUS REVENUE										
39	487.00	FORFEITED DISCOUNTS	10	1,318,074	954,127	272,934	-	46,409	41,032	3,572
40	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
41	493.00	RENTS	11	144,269	114,581	21,098	-	4,412	4,133	45
42	495.00	OTHER	5	290,645	264,926	25,321	-	320	70	9
43		TOTAL MISCELLANEOUS REVENUE		1,902,988	1,470,361	332,421	-	51,306	45,271	3,630
44		TOTAL CURRENT OPERATING REVENUE		534,899,150	387,295,059	110,405,692	-	18,820,324	16,637,557	1,740,519

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
2	807.00	PURCHASED GAS EXPENSE	4	431,011	301,393	116,627	-	10,538	1,836	616
3	807.00	GAS PROCUREMENT EXPENSE	4	554,837	387,981	150,133	-	13,566	2,364	793
4		TOTAL PURCHASED GAS		191,465,608	133,887,377	51,807,844	-	4,680,638	816,204	273,546
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	2,599	1,905	633	-	49	9	4
6	817.00	LINES	25	8,430	6,179	2,054	-	157	28	12
7	818.00	COMPRESSOR STATION	25	418,704	306,914	102,021	-	7,817	1,365	586
8	820.00	M & R	25	11,942	8,754	2,910	-	223	39	17
9	821.00	PURIFICATION	25	6,922	5,074	1,687	-	129	23	10
10	823.00	GAS LOSSES	25	3,705	2,716	903	-	69	12	5
11	825.00	STORAGE WELL ROYALTIES	25	16,959	12,431	4,132	-	317	55	24
12		TOTAL UNDERGROUND STORAGE OPERATIONS		469,261	343,973	114,340	-	8,761	1,530	657
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	10,380	7,609	2,529	-	194	34	15
14	834.00	COMPRESSOR STATION	25	11,204	8,213	2,730	-	209	37	16
15	836.00	PURIFICATION	25	9,107	6,676	2,219	-	170	30	13
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		30,691	22,497	7,478	-	573	100	43
17		TOTAL UNDERGROUND STORAGE		499,952	366,470	121,818	-	9,334	1,630	700
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	9,498,476	7,525,738	1,381,838	-	300,912	288,849	1,140
19	871.00	LOAD DISPATCHING	13	294,268	222,711	48,010	-	12,100	11,400	47
20	874.00	MAINS & SERVICES	14	14,496,818	11,601,659	2,036,803	-	442,878	413,449	2,030
21	875.00	M & R - GENERAL	13	613,642	464,423	100,116	-	25,233	23,773	98
22	876.00	M & R - INDUSTRIAL	17	274,004	(0)	67,254	-	91,526	115,224	-
23	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
24	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
25	880.00	OTHER	18	6,779,266	5,371,280	986,248	-	214,767	206,158	814
26	881.00	RENTS	18	623,551	494,046	90,714	-	19,754	18,962	75
27		TOTAL DISTRIBUTION OPERATIONS		40,693,534	32,758,753	5,707,461	-	1,136,022	1,086,740	4,558
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	88,211	69,891	12,833	-	2,795	2,683	11
29	886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	26,337	5,678	-	1,431	1,348	6
30	887.00	MAINS	13	15,560,041	11,776,306	2,538,621	-	639,829	602,796	2,490
31	889.00	M & R - GENERAL	13	521,191	394,453	85,032	-	21,431	20,191	83
32	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,798	-
33	892.00	SERVICES	15	1,626,214	1,495,418	127,463	-	2,537	797	-
34	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,997	-	1,945	598	34
35	894.00	OTHER EQUIPMENT	18	1,046,046	828,793	152,179	-	33,139	31,810	126
36		TOTAL DISTRIBUTION MAINTENANCE		19,306,487	14,779,605	3,021,210	-	764,903	738,020	2,749
37		TOTAL DISTRIBUTION		60,000,021	47,538,357	8,728,671	-	1,900,925	1,824,760	7,307

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
8	904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	18,412,353	-	-	-	-	-
9	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
10	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
11		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
12	907.00	SUPERVISION	6	-	-	-	-	-	-	-
13	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
14	908.00	DIRECT USP/LIURP/HEEP		9,232,585	9,232,585	-	-	-	-	-
15	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
16	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	95,037	-	1,213	265	33
17	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
18	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
19	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
20	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
21		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
22	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
23	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
24		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
25	920.00	SALARIES	19	4,579,280	3,715,399	630,933	-	119,702	112,650	595
26	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	2,048,054	347,792	-	65,984	62,097	328
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
28	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	38,884,736	6,603,240	-	1,252,785	1,178,979	6,230
29	924.00	PROPERTY INSURANCE	19	212,955	172,781	29,341	-	5,567	5,239	28
30	925.00	INJURIES AND DAMAGES	19	3,443,195	2,793,636	474,403	-	90,005	84,703	448
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	4,495,440	770,598	-	151,005	144,219	612
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,890,446	321,027	-	60,906	57,318	303
33	930.00	MISCELLANEOUS GENERAL	19	402,186	326,314	55,413	-	10,513	9,894	52
34	931.00	RENTS-GENERAL	19	1,664,699	1,350,654	229,362	-	43,515	40,952	216
35	932.00	MAINTENANCE	19	182,053	147,709	25,083	-	4,759	4,479	24
36		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>55,825,168</u>	<u>9,487,193</u>	-	<u>1,804,741</u>	<u>1,700,529</u>	<u>8,836</u>
37		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>282,819,652</u>	<u>71,841,153</u>	-	<u>8,446,268</u>	<u>4,378,378</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 9 OF 18
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	221,927	179,375	30,748	-	6,025	5,755	24
2	408.00	FICA	24	2,333,377	1,885,975	323,289	-	63,351	60,505	257
3		TOTAL FEDERAL TAXES		2,555,304	2,065,350	354,037	-	69,377	66,259	281
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	550,207	436,985	80,462	-	16,825	15,763	171
5	408.00	PA STATE UNEMPLOYMENT	24	-	-	-	-	-	-	-
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	279	222	41	-	9	8	0
8	408.00	STATE SALES AND USE TAX	19	108,396	87,947	14,935	-	2,834	2,667	14
9	408.00	OTHER	19	6,899	5,598	951	-	180	170	1
10		TOTAL STATE TAXES		665,781	530,752	96,388	-	19,848	18,608	186
11		TOTAL TAXES OTHER THAN INCOME		3,221,085	2,596,101	450,426	-	89,224	84,867	467

COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE BASE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 10 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LOS/LGSS (I) \$	MLDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,945,029,486	1,544,377,288	285,036,857	-	59,399,574	55,570,757	645,010
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,781,548	924,615	-	70,847	12,371	5,313
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(386,737,768)	(309,943,330)	(55,901,322)	-	(10,634,352)	(10,005,615)	(253,149)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	(163,467)	(119,823)	(39,830)	-	(3,052)	(533)	(229)
5		NET PLANT		1,561,922,944	1,237,095,683	230,020,319	-	48,833,017	45,576,980	396,944
		<u>WORKING CAPITAL</u>								
6	154.00	MATERIALS & SUPPLIES	11	648,987	515,438	94,908	-	19,846	18,594	201
7	164.00	GAS STORED UNDERGROUND - FSS	25	58,489,294	42,873,237	14,251,501	-	1,091,995	190,675	81,885
8	165.00	PREPAYMENTS	19	2,107,010	1,709,523	290,304	-	55,077	51,832	274
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		61,245,291	45,098,199	14,636,713	-	1,166,918	261,101	82,360
		<u>DEFERRED INCOME TAXES</u>								
12	190.00	ACCUMULATED DEF INCOME TAX	12	8,949,377	7,105,895	1,311,531	-	273,314	255,684	2,953
13	282.00	ACCUMULATED DEF INCOME TAX	12	(303,643,348)	(241,095,855)	(44,498,933)	-	(9,273,268)	(8,675,091)	(100,202)
14	283.00	ACCUMULATED DEF INCOME TAX	12	-	-	-	-	-	-	-
15		TOTAL DEFERRED INCOME TAXES		(294,693,971)	(233,989,960)	(43,187,401)	-	(8,999,954)	(8,419,407)	(97,249)
16	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	(211,729)	(168,159)	(30,963)	-	(6,475)	(6,066)	(66)
18		RATE BASE		1,325,130,928	1,045,741,140	200,601,683	-	40,993,507	37,412,608	381,990

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1

PAGE 11 OF 18

WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/IRDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
STATE INCOME TAX									
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8		109,147,161	58,112,637	30,192,097	-	8,713,205	10,704,566	1,424,656
2	STATUTORY ADJUSTMENTS	12	(50,280,540)	(39,923,252)	(7,368,613)	-	(1,535,568)	(1,436,515)	(16,593)
3	INTEREST ON DEBT		(34,320,891)	(27,084,696)	(5,195,584)	-	(1,061,732)	(968,987)	(9,894)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)	(6,012,838)	(1,109,788)	-	(231,272)	(216,353)	(2,499)
5	STATE TAXABLE INCOME		16,972,982	(14,908,148)	16,518,114	-	5,884,634	8,082,711	1,395,671
6	NET OPERATING LOSS DEDUCTION	12	(5,091,895)	(4,043,016)	(746,217)	-	(155,507)	(145,475)	(1,580)
	STATE TAXABLE INCOME		11,881,087	(18,951,164)	15,771,897	-	5,729,128	7,937,235	1,393,990
7	STATE NET INCOME TAX @ 9.99%		1,186,921	(1,893,221)	1,575,613	-	572,340	792,930	139,260
8	DEFERRED INCOME TAXES	12	(51,103)	(40,576)	(7,489)	-	(1,561)	(1,460)	(17)
9	STATE INCOME TAX		1,135,818	(1,933,798)	1,568,123	-	570,779	791,470	139,243
FEDERAL INCOME TAX									
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8		109,147,161	58,112,637	30,192,097	-	8,713,205	10,704,566	1,424,656
11	STATE NET INCOME TAX (LINE 7)		(1,186,921)	1,893,221	(1,575,613)	-	(572,340)	(792,930)	(139,260)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3	12	(84,601,431)	(67,007,947)	(12,564,197)	-	(2,597,300)	(2,405,502)	(28,486)
13	FEDERAL TAXABLE INCOME		23,358,809	(7,002,089)	16,052,288	-	5,543,566	7,506,134	1,258,910
14	FEDERAL INCOME TAX @ 35%		8,175,583	(2,450,731)	5,618,301	-	1,940,248	2,627,147	440,619
15	DEFERRED INCOME TAXES	12	20,631,255	16,381,423	3,023,511	-	630,079	588,435	6,808
16	TAX REFUND AMORTIZATION	12	(681,571)	(541,174)	(99,884)	-	(20,815)	(19,473)	(225)
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)	(70,187)	(12,954)	-	(2,700)	(2,526)	(29)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886	14,202	2,621	-	546	511	6
19	FEDERAL INCOME TAX		28,054,758	13,333,532	8,531,594	-	2,547,358	3,195,095	447,179
20	STATE NET INCOME TAX (LINE 9)		1,135,818	(1,933,798)	1,568,123	-	570,779	791,470	139,243
21	TOTAL INCOME TAXES		29,190,575	11,399,735	10,099,717	-	3,118,137	3,986,565	586,421

COLUMBIA GAS OF PENNSYLVANIA, INC
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE 1
PAGE 12 OF 18
WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/ROS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	-	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	-	864,065	150,675	55,000
4	PERCENT		100.000%	69.517%	27.259%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	-	6,865,950	19,424,858	0
6	PERCENT		100.000%	45.008%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	PERCENT		100.000%	69.928%	27.059%	0.000%	2.445%	0.426%	0.140%
9	PEAK & AVERAGE MAINS	5							
10	PERCENT		100.000%	56.714%	22.120%	0.000%	7.792%	13.374%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	423,809	386,310	36,921	-	467	100	11
12	PERCENT		100.000%	91.152%	8.712%	0.000%	0.110%	0.024%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	7,675,643	7,060,733	614,910	-	-	-	-
14	PERCENT		100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	40,276,456	-	3,178,263	-	18,769,018	16,582,286	1,736,889
16	PERCENT		100.000%	0.000%	7.891%	0.000%	46.600%	41.196%	4.312%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITE	9	2,445,620	1,791,981	653,639	-	-	-	-
18	PERCENT		100.000%	73.273%	26.727%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,318,074	954,126	272,928	-	46,415	41,032	3,573
20	PERCENT		100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%
21	DIST PLANT EXCL ACCTS 375 70, 375,71, & 387	11	1,872,017,151	1,486,798,780	273,762,234	-	57,241,742	53,637,191	577,205
22	PERCENT		100.000%	79.422%	14.624%	0.000%	3.058%	2.865%	0.031%
23	GROSS PLANT	12	1,945,029,488	1,544,377,288	285,036,857	-	59,399,574	55,570,757	645,010
24	PERCENT		100.000%	79.401%	14.655%	0.000%	3.054%	2.857%	0.033%
25	MAINS - ACCOUNT 375	13	1,247,713,802	944,296,690	203,570,077	-	51,310,438	48,341,344	195,254
26	PERCENT		100.000%	75.682%	16.315%	0.000%	4.112%	3.874%	0.016%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

111, SCHEDULE T
PAGE 13 OF 18
WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	COMPOSITE DIRECT PLANT - ACCTS 376 & 38C	14	1,702,740,850	1,362,691,310	239,232,147	-	52,020,221	48,564,289	232,884
2	PERCENT		100.000%	80.029%	14.050%	0.000%	3.055%	2.852%	0.014%
3	DIRECT ASSIGNMENT - SERVICES	15	282,022,729	259,337,993	22,108,116	-	441,317	137,303	-
4	PERCENT		100.000%	91.956%	7.838%	0.000%	0.156%	0.049%	0.000%
5	DIRECT ASSIGNMENT - METERS	16	25,782,967	19,259,659	6,218,634	-	229,488	71,085	4,101
6	PERCENT		100.000%	74.699%	24.119%	0.000%	0.890%	0.276%	0.016%
7	DIRECT ASSIGNMENT - IND M & F	17	5,629,652	-	1,381,765	-	1,880,479	2,367,388	-
8	PERCENT		100.000%	0.000%	24.545%	0.000%	33.403%	42.052%	0.000%
9	OTHER DISTRIBUTION O & M EXPENSES	18	41,964,471	33,248,611	6,104,850	-	1,329,559	1,276,299	5,143
10	PERCENT		100.000%	79.230%	14.548%	0.000%	3.168%	3.041%	0.012%
11	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,283	60,483,877	10,271,283	-	1,948,633	1,833,703	9,785
12	PERCENT		100.000%	81.135%	13.778%	0.000%	2.614%	2.460%	0.013%
13	CUSTOMER/DEMAND MAINS	20							
14	PERCENT		100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	0.000%
15	LARGE CUSTOMER RELATIONS	21	161	-	19	-	37	94	11
16	PERCENT		100.00%	0.000%	11.801%	0.000%	22.981%	58.385%	6.832%
17	AVERAGE - ALLOCATORS 5 & 20	22							
18	PERCENT		100.00%	66.203%	19.219%	0.000%	5.953%	8.625%	0.000%
19	UNBUNDLED UNCOLLECTIBLES	23	1,752,694	1,573,774	178,920	-	-	-	-
20	PERCENT		100.000%	89.792%	10.208%	0.000%	0.000%	0.000%	0.000%
21	LABOR	24	27,300,655	22,065,983	3,782,605	-	741,150	707,853	3,064
22	PERCENT		100.000%	80.826%	13.855%	0.000%	2.715%	2.593%	0.011%
23	SALES AND CHOICE TRANSPORTATION	25	46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
24	PERCENT		100.000%	73.302%	24.386%	0.000%	1.867%	0.326%	0.140%
25	HOUSE REGULATORS	26	2,761,797	2,504,494	250,777	-	5,364	1,162	-
26	PERCENT		100.000%	90.683%	9.080%	0.000%	0.194%	0.042%	0.000%
27	METERS & HOUSE REGULATORS	27	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
28	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 14 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	874.00	MAINS & SERVICES [1]	14	8,769,270	7,017,959	1,232,082	-	267,901	250,100	1,228
2	875.00	M & R - GENERAL	13	613,642	464,423	100,116	-	25,233	23,772	98
3	876.00	M & R - INDUSTRIAL	17	274,004	-	67,254	-	91,526	115,224	-
4	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
5	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
6	887.00	MAINS [2]	13	7,213,368	5,459,293	1,176,861	-	296,614	279,446	1,154
7	889.00	M & R - GENERAL	13	521,191	394,453	85,032	-	21,431	20,191	83
8	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,797	-
9	892.00	SERVICES [3]	15	1,613,871	1,484,067	126,495	-	2,518	791	-
10	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,996	-	1,945	598	34
11		TOTAL DISTRIBUTION		27,548,840	22,087,500	3,883,725	-	797,817	776,845	2,953
12	901.00	SUPERVISION	6	-	-	-	-	-	-	-
13	902.00	METER READING	6	836,787	762,740	72,901	-	920	201	25
14	903.00	CUSTOMER RECORDS AND COLLECTION EXPEN	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
15	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
16	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
17	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
18	905.00	MISCELLANEOUS	6	36,677	33,431	3,195	-	40	9	1
19	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
20		TOTAL CUSTOMER ACCOUNTS		15,141,580	13,751,882	1,303,414	-	47,936	34,669	3,680
21	907.00	SUPERVISION	6	-	-	-	-	-	-	-
22	908.00	CUSTOMER ASSISTANCE	6	576,029	525,056	50,184	-	634	138	17
23	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
24	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,036	-	1,213	265	33
25	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
26	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
27	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
28	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
29		TOTAL CUST SERVICE & INFORMATION		1,751,559	1,596,563	152,596	-	1,927	420	53
30	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
31	913.00	ADVERTISING	6	19,504	17,778	1,699	-	21	5	1
32		TOTAL SALES		696,757	635,101	60,701	-	766	167	21
33	920-931	CUSTOMER-RELATED A&G [4]		28,591,203	23,190,333	3,941,075	-	749,708	706,417	3,671
34		TOTAL CUST-RELATED O&M [LINES 11, 22, 30, 33 & 34]		73,729,938	61,261,379	9,341,511	-	1,598,153	1,518,518	10,377
35		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 3, LINE 20]		36,932,754	30,160,915	5,059,776	-	877,256	818,396	16,412
36		INCOME TAXES		31,364,077	25,541,622	4,270,952	-	800,093	742,361	9,048
37		RETURN ON RATE BASE [PAGE 2, LINE 47]		63,746,092	51,912,211	8,680,521	-	1,626,154	1,508,817	18,389
38		TOTAL ANNUAL CUSTOMER-BASED COST		205,772,861	168,876,127	27,352,760	-	4,901,656	4,588,092	54,227
39		AVERAGE ANNUAL CUSTOMER BILLS [5]		5,155,145	4,704,314	443,882	-	5,625	1,204	120
40		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 39.92	\$ 35.90	\$ 61.62	\$ -	\$ 871.41	\$ 3,810.71	\$ 451.89

[1] MAINS AND SERVICES @ 60.491% OF TOTAL ACCOUNT 874.
 [2] MAINS @ 46.358% OF ACCOUNT 887.
 [3] SERVICES @ 99.241% OF ACCOUNT 892.
 [4] CUSTOMER-RELATED A&G @ 41.541% OF A&G (PAGE 9, LINE 38).
 [5] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE											111, SCHEDULE 1
CUSTOMER/DEMAND											PAGE 15 OF 18
											WITNESS: B. E. ELLIOTT
LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGSS/SCD/SGDS	N/A	SDS/LGSS	LDS/LGSS	MLDS	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(J)	
				\$	\$	\$	\$	\$	\$	\$	
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	21,000.072	16,678,677	3,071,051	-	642,182	601,652	6,510	
2	376.00	MAINS [1]	20	534,367,537	404,484,164	87,198,095	-	21,978,537	20,706,742	-	
3	376.00	DIRECT - MAINS - MDS [1]		21,990	-	-	-	-	-	21,990	
4	376.08	MAINS-CSL REPLACEMENTS [1]	20	11,026,940	8,346,732	1,799,376	-	453,538	427,294	-	
5	376.30	MAINS-BARE STEEL [1]	20	32,669,223	24,728,642	5,330,964	-	1,343,685	1,265,932	-	
6	376.30	DIRECT - MAINS-BARE STEEL [1]		68,526	-	-	-	-	-	68,526	
7	376.80	MAINS-CAST IRON [1]	20	264,521	200,226	43,164	-	10,880	10,250	-	
8	378.10	M & R EQUIP - GENERAL [1]	20	26,171	19,810	4,271	-	1,076	1,014	-	
9	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	18,371,809	13,906,357	2,997,912	-	755,633	711,908	-	
10	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	546	-	-	-	-	-	546	
11	380.00	SERVICES [2]	15	451,536,049	415,219,005	35,391,396	-	704,396	221,253	-	
12	380.00	DIRECT - SERVICES [2]		37,344	-	-	-	-	-	37,344	
13	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-	
14	381.00	METERS	16	36,181,256	27,027,036	6,726,557	-	322,013	99,880	5,789	
15	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,473	65,581	3,802	
16	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838	
17	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,498	4,871	-	
18	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-	
19	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-	
20	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	-	-	-	-	299,289	
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,063	-	397,493	500,415	-	
22	389-398	GENERAL PLANT [3]	11	16,980,840	13,486,523	2,483,278	-	519,274	486,501	5,264	
23		TOTAL GROSS PLANT		1,205,256,112	983,122,837	164,624,283	-	29,533,648	27,520,445	454,899	
24	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	9,443,231	7,500,003	1,380,978	-	288,774	270,549	2,927	
25	376.00	MAINS [1]	20	67,512,424	51,102,855	11,016,677	-	2,776,786	2,616,106	0	
26	376.00	DIRECT - MAINS - MDS [1]		9,136	-	-	-	-	-	9,136	
27	376.08	MAINS-CSL REPLACEMENTS [1]	20	-	-	-	-	-	-	0	
28	376.30	MAINS-BARE STEEL [1]	20	18,213,556	13,786,569	2,972,088	-	749,124	705,775	0	
29	376.30	DIRECT - MAINS-BARE STEEL [1]		55,544	-	-	-	-	-	55,544	
30	376.80	MAINS-CAST IRON [1]	20	158,714	120,137	25,899	-	6,528	6,150	0	
31	378.10	M & R EQUIP - GENERAL [1]	20	-	-	-	-	-	-	0	
32	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	4,588,122	3,472,933	748,690	-	188,709	177,790	0	
33	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	334	-	-	-	-	-	334	
34	380.00	SERVICES [2]	15	112,175,774	103,153,476	8,792,337	-	174,994	54,966	0	
35	380.00	DIRECT - SERVICES [2]		23,286	-	-	-	-	-	23,286	
36	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	0	
37	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557	
38	381.10	AUTOMATIC METER READING	16	8,688,973	6,498,046	2,098,105	-	77,421	24,009	1,392	
39	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	106,113	32,907	1,908	
40	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,491	0	
41	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	0	
42	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,086,581	1,367,929	0	
43	385.00	DIRECT - IND M&R EQUIPMENT		69,254	-	-	-	-	-	69,254	
44	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	0	
45	389-398	GENERAL PLANT [3]	11	7,651,447	6,076,932	1,118,948	-	233,981	219,214	2,372	
46		TOTAL DEPRECIATION RESERVE		266,287,311	218,477,056	36,275,381	-	5,843,917	5,522,247	168,710	
47	154.00	CUSTOMER BASED MATERIALS & SUPPLIES		404,669	330,369	55,146	-	9,836	9,183	154	
48	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES		(182,609,936)	(148,954,232)	(24,942,441)	-	(4,474,682)	(4,169,659)	(68,922)	
49	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-	
50	252.00	CUSTOMER BASED ADVANCES		(132,021)	(107,781)	(17,991)	-	(3,209)	(2,990)	(50)	
51		TOTAL CUSTOMER-BASED RATE BASE		753,499,905	613,619,515	102,606,631	-	19,221,676	17,834,713	217,370	
52		EQUITY CAPITAL @ 52.170%		393,100,900	320,125,301	53,529,880	-	10,027,948	9,304,370	113,402	
53		RETURN ON RATE BASE @ 8.460%		63,746,092	51,912,211	8,680,521	-	1,626,154	1,508,817	18,389	
54		RETURN ON EQUITY @ 11.250%		44,223,851	36,014,096	6,022,111	-	1,128,144	1,046,742	12,758	

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 16 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	3,857,309	3,063,552	564,093	-	117,957	110,512	1,196
2	376.00	MAINS [1]	20	11,035,082	8,352,895	1,800,705	-	453,673	427,609	-
3	376.00	DIRECT - MAINS - MDS [1]		398	-	-	-	-	-	398
4	376.08	MAINS-CSL REPLACEMENTS [1]	20	-	-	-	-	-	-	-
5	376.30	MAINS-BARE STEEL [1]	20	857,405	649,004	139,911	-	35,265	33,224	-
6	376.30	DIRECT - MAINS-BARE STEEL [1]		1,648	-	-	-	-	-	1,648
7	376.80	MAINS-CAST IRON [1]	20	6,865	5,197	1,120	-	282	266	-
8	378.10	M & R EQUIP - GENERAL [1]	20	-	-	-	-	-	-	-
9	378.20	M & R EQUIP - GENERAL - REGULATING [1]	20	578,158	437,631	94,344	-	23,780	22,404	-
10	378.20	DIRECT - M & R EQUIP-GEN-REG [1]	20	13	-	-	-	-	-	13
11	380.00	SERVICES [2]	15	12,825,516	11,793,960	1,005,264	-	20,008	6,285	-
12	380.00	DIRECT - SERVICES [2]		963	-	-	-	-	-	963
13	380.12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-
14	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
15	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
16	382.00	METER INSTALLATIONS	16	708,729	529,413	170,938	-	6,308	1,956	113
17	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
18	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
19	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
20	385.00	DIRECT - IND M&R EQUIPMENT		10,475	-	-	-	-	-	10,475
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
22	389-398	GENERAL PLANT [3]	11	949,798	754,349	138,898	-	29,045	27,212	294
23		TOTAL DEPRECIATION EXPENSES		34,060,418	27,879,648	4,639,725	-	789,420	736,103	15,521
24		TOTAL NET SALVAGE AMORTIZED [3]	11	2,872,336	2,281,267	420,050	-	87,836	82,292	890
25		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		36,932,754	30,160,915	5,059,776	-	877,256	818,396	16,412

[1] MAINS AND RELATED @ 46.358% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES
 [2] SERVICES @ 99.241% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.
 [3] GENERAL PLANT & NET SALVAGE @ 61.966% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1
 PAGE 17 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]	15	3,844,869	3,535,626	301,361	-	5,998	1,884	-
2	876.00	M & R - INDUSTRIAL	17	274,004	-	67,254	-	91,526	115,224	-
3	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
4	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
5	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,797	-
6	892.00	SERVICES [2]	15	1,613,871	1,484,067	126,495	-	2,518	791	-
7	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,996	-	1,945	598	34
8		TOTAL DISTRIBUTION		14,276,238	12,286,998	1,590,994	-	192,636	205,220	390
9	901.00	SUPERVISION	6	-	-	-	-	-	-	-
10	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,566	23,912	-	-	-	-
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,026	1	6,157	-	36,360	32,143	3,364
15	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
16	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
17		TOTAL CUSTOMER ACCOUNTS		15,141,580	13,751,881	1,303,414	-	47,936	34,669	3,680
18	907.00	SUPERVISION	6	-	-	-	-	-	-	-
19	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
20	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
21	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,036	-	1,213	265	33
22	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
23	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
24	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
25	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
26		TOTAL CUST SERVICE & INFORMATION		1,751,559	1,596,581	152,596	-	1,927	420	35
27	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
28	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
29		TOTAL SALES		696,757	635,101	60,701	-	766	167	21
30		CUSTOMER-RELATED BENEFITS	24	1,536,890	1,242,207	212,936	-	41,727	39,852	169
31		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30 & 31]		33,403,023	29,512,768	3,320,641	-	284,991	280,328	4,295
32		DEPRECIATION EXPENSE [PAGE 2, LINE 42]		22,060,729	18,816,052	2,673,823	-	290,895	266,348	13,611
33		INCOME TAXES		13,767,272	12,211,798	1,404,353	-	79,325	63,346	8,450
34		RETURN ON RATE BASE [PAGE 2, LINE 25]		27,981,368	24,819,937	2,854,266	-	161,224	128,747	17,174
35		TOTAL ANNUAL CUSTOMER-BASED COST		97,212,392	85,360,555	10,253,104	-	816,434	738,769	43,530
36		AVERAGE ANNUAL CUSTOMER BILLS [3]		5,155,145	4,704,314	443,882	-	5,625	1,204	120
37		MONTHLY CUSTOMER BASED COST/BILL [LINE 36 / LINE 37]		\$ 18.86	\$ 18.15	\$ 23.10	\$ -	\$ 145.14	\$ 613.60	\$ 362.75

[1] MAINS AND SERVICES @ 26.522% OF TOTAL ACCOUNT 874.
 [2] SERVICES @ 99.241% OF ACCOUNT 892.
 [3] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE T
 PAGE 18 OF 18
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	21,000.072	16,678,677	3,071,051	-	642,182	601,652	6,510
2	380.00	SERVICES [1]	15	451,536,049	415,219,005	35,391,396	-	704,396	221,253	-
3	380.00	DIRECT - SERVICES [1]	-	37,344	-	-	-	-	-	37,344
4	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
5	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
6	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,473	65,581	3,802
7	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
8	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,498	4,871	-
9	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
10	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
11	385.00	DIRECT - IND M&R EQUIPMENT	-	299,289	-	-	-	-	-	299,289
12	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,083	-	397,493	500,415	-
13		TOTAL GROSS PLANT		591,458,008	517,950,383	64,767,224	-	4,471,025	3,910,804	358,572
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	9,443,231	7,500,003	1,380,978	-	286,774	270,549	2,927
15	380.00	SERVICES [1]	15	112,175,774	103,153,476	8,792,337	-	174,994	54,966	-
16	380.00	DIRECT - SERVICES [1]	-	23,286	-	-	-	-	-	23,286
17	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
18	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
19	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,392
20	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	106,113	32,907	1,908
21	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,491	0
22	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	0
23	385.00	IND M&R EQUIPMENT	17	3,252,946	-	798,436	-	1,086,581	1,367,929	-
24	385.00	DIRECT - IND M&R EQUIPMENT	-	69,254	-	-	-	-	-	69,254
25	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
26		TOTAL DEPRECIATION RESERVE		166,098,035	143,917,630	20,393,079	-	1,868,789	1,797,212	101,325
27	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	-	197,765	173,780	21,389	-	1,327	1,147	122
28	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	-	(89,612,579)	(78,475,342)	(9,812,967)	-	(677,411)	(592,531)	(54,328)
29	235.00	CUSTOMER DEPOSITS	9	(3,131,507)	(2,294,622)	(836,985)	-	-	-	-
30	252.00	CUSTOMER BASED ADVANCES	-	(64,520)	(58,695)	(5,978)	-	(433)	(374)	(40)
31		TOTAL CUSTOMER-BASED RATE BASE		330,749,032	293,379,673	33,738,604	-	1,905,720	1,521,834	203,002
32		EQUITY CAPITAL @ 52.170%	-	172,551,770	153,056,280	17,601,430	-	994,214	793,941	105,906
33		RETURN ON RATE BASE @ 8.460%	-	27,981,368	24,819,937	2,854,286	-	161,224	128,747	17,174
34		RETURN ON EQUITY @ 11.250%	-	19,412,074	17,218,831	1,980,161	-	111,849	89,318	11,914
35	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	3,857,309	3,063,552	564,093	-	117,957	110,512	1,196
36	380.00	SERVICES [1]	15	12,825,516	11,793,960	1,005,264	-	20,008	6,285	-
37	380.00	DIRECT - SERVICES [1]	-	963	-	-	-	-	-	963
38	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
39	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
40	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
41	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
42	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
43	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
44	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
45	385.00	DIRECT - IND M&R EQUIPMENT	-	10,475	-	-	-	-	-	10,475
46	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
47		TOTAL DEPRECIATION EXPENSES		20,631,050	17,660,573	2,464,747	-	247,175	225,388	13,168
48		TOTAL NET SALVAGE AMORTIZED [2]	11	1,429,679	1,135,479	209,076	-	43,720	40,960	443
49		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		22,060,729	18,816,052	2,673,823	-	290,895	266,348	13,611

[1] SERVICES @ 99.241% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.

[2] NET SALVAGE @ 30.843% OF TOTAL REPRESENTING CUSTOMER PORTION

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

DOCKET NO.: R-2015-2468056

WITNESS: B. E. ELLIOTT

STUDY TYPE: PEAK & AVERAGE

FORECASTED TEST YEAR: DECEMBER 31, 2016

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.)

DATE: 12-Mar-15
TIME: 01:18:13 PM

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 1 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		581,070,377	423,115,183	116,568,299	-	20,608,596	19,037,447	1,740,853
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,902,792	135,650,717	24,794,632	-	6,612,118	10,823,331	21,994
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,250,280	556,146	-	156,259	257,933	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		426,354,965	308,327,070	86,812,666	-	14,263,920	16,635,442	315,867
7	OPERATING INCOME BEFORE TAXES		154,715,412	114,788,113	29,755,632	-	6,344,676	2,402,005	1,424,985
8	INCOME TAXES		47,210,745	36,358,272	9,148,830	-	1,687,987	(570,896)	586,552
9	INVESTMENT TAX CREDIT	12	(360,240)	(238,789)	(67,235)	-	(20,159)	(33,938)	(119)
10	NET INCOME TAXES		46,850,505	36,119,483	9,081,595	-	1,667,828	(604,834)	586,433
11	OPERATING INCOME		107,864,907	78,668,630	20,674,037	-	4,676,848	3,006,839	838,552
12	RATE BASE [PAGE 10]		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990
13	RATE OF RETURN EARNED ON RATE BASE		8.140%	9.041%	8.130%	0.000%	6.233%	2.400%	219.522%
14	UNITIZED RETURN		1.00	1.11	1.00	0.00	0.77	0.29	26.97

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2

PAGE 2 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		534,899,150	387,276,078	110,411,494	-	18,824,003	16,647,057	1,740,519
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,299,816	135,182,674	24,714,227	-	6,588,812	10,792,114	21,990
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,250,280	556,146	-	156,259	257,933	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		425,751,989	307,859,027	86,732,261	-	14,240,614	16,604,224	315,863
7	OPERATING INCOME BEFORE TAXES		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
8	INCOME TAXES [PAGE 11]		29,190,575	22,370,626	6,745,891	-	991,478	(1,503,842)	586,421
9	INVESTMENT TAX CREDIT		(360,240)	(238,789)	(67,235)	-	(20,159)	(33,938)	(119)
10	NET INCOME TAXES	12	28,830,335	22,131,837	6,678,656	-	971,319	(1,537,780)	586,302
11	OPERATING INCOME		80,316,826	57,285,213	17,000,577	-	3,612,070	1,580,612	838,353
12	RATE BASE [PAGE 10]		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990
13	RATE OF RETURN EARNED ON RATE BASE		6.061%	6.584%	6.686%	0.000%	4.814%	1.261%	219.470%
14	UNITIZED RETURN		1.00	1.09	1.10	0.00	0.79	0.21	36.21

COLUMBIA GAS OF PENNSYLVANIA, INC
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

PAGE 3 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	25,650,455	16,997,274	4,782,784	-	1,438,478	2,423,968	7,952
2	350-362	UNDERGROUND STORAGE PLANT	25	6,188,872	4,536,505	1,507,981	-	115,546	20,176	8,664
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M&R IND M&R	5	21,944	12,445	4,654	-	1,710	2,935	-
4	374.20	LAND - OTHER DISTRIBUTION	5	680,675	386,038	150,565	-	53,038	91,034	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	54,083	21,094	-	7,431	12,754	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	2,128,780	1,207,316	470,886	-	165,875	284,703	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	8	3	-	-	2	-
9	374.50	RIGHTS OF WAY	5	3,208,212	1,819,505	709,656	-	249,984	429,066	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	5	503,526	285,570	111,380	-	39,235	67,342	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,276	888	-	313	537	-
13	375.40	M & R STRUCTURES - REGULATING	5	3,330,552	1,888,889	736,718	-	259,517	445,428	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING		27,227	-	-	-	-	-	27,227
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,670	(0)	21,519	-	29,284	36,867	-
16	375.70	M & R STRUCTURES - OTHER	11	9,396,038	6,226,285	1,751,985	-	526,930	887,926	2,913
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	746,085	209,937	-	63,141	106,399	349
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	9,366	3,653	-	1,287	2,209	-
19	376.00	MAINS	5	1,152,690,445	653,736,859	254,975,126	-	89,817,639	154,160,820	-
20	376.00	DIRECT - MAINS - MDS		47,434	-	-	-	-	-	47,434
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.05	MAINS-CSL REPLACEMENTS	5	23,786,341	13,490,185	5,261,539	-	1,853,432	3,181,185	-
23	376.30	MAINS-BARE STEEL	5	70,471,162	39,967,015	15,588,221	-	5,491,113	9,424,813	-
24	376.30	DIRECT - MAINS-BARE STEEL		147,819	-	-	-	-	-	147,819
25	376.80	MAINS-CAST IRON	5	570,601	323,611	126,217	-	44,461	76,312	-
26	378.10	M & R EQUIP - GENERAL	5	56,453	32,017	12,487	-	4,399	7,550	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	39,630,043	22,476,783	8,766,166	-	3,087,973	5,300,122	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	457,281	259,342	101,151	-	35,631	61,157	-
30	379.10	M & R EQUIP - CITY GATE	5	141,567	80,288	31,315	-	11,031	18,933	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(255)	(100)	-	(35)	(60)	-
32	380.00	SERVICES	15	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
33	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
36	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
37	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
38	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,499	4,871	-
39	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
40	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
41	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	-	-	-	-	299,289
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,084	-	397,493	500,415	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	11,002	3,096	-	931	1,569	5
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	77,694	21,862	-	6,575	11,080	36
45	387.42	OTHER EQUIP RADIO	11	121,945	80,807	22,738	-	6,839	11,524	38
46	387.44	OTHER EQUIP COMMUNICATION	11	656,004	434,701	122,319	-	36,789	61,992	203
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341	1,522,333	428,362	-	128,835	217,099	712
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	38,438	-	-	-	-	-	38,438
49		TOTAL DISTRIBUTION PLANT		1,885,786,679	1,249,576,570	351,620,485	-	105,757,586	178,212,139	619,899
50	389-398	GENERAL PLANT	11	27,403,480	18,158,916	5,109,653	-	1,536,787	2,589,629	8,495
51		TOTAL GROSS PLANT		1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 4 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	9,438,648	6,254,520	1,759,930	-	529,319	891,952	2,926
2	350-362	UNDERGROUND STORAGE PLANT	25	2,472,747	1,812,548	602,510	-	46,166	8,061	3,462
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	5	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	5	235,240	133,414	52,035	-	18,330	31,461	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	681,964	386,769	150,850	-	53,139	91,206	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	5	1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	5	1,601,194	908,101	354,184	-	124,765	214,144	-
10	374.50	DIRECT - RIGHTS OF WAY	5	707	-	-	-	-	-	707
11	375.20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	881,823	500,117	195,059	-	68,712	117,935	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	1,222	-	-	-	-	-	1,222
15	375.60	M & R STRUCTURES - DIST. IND M & F	17	73,869	-	18,131	-	24,675	31,063	-
16	375.70	M & R STRUCTURES - OTHER	11	2,031,701	1,346,307	378,831	-	113,938	191,996	630
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	746,085	209,937	-	63,141	106,399	349
18	375.80	M & R STRUCTURES - COMMUNICATION	5	6,540	3,709	1,447	-	510	875	-
19	376.00	MAINS	5	145,631,838	82,593,641	32,213,763	-	11,347,633	19,476,802	-
20	376.00	DIRECT - MAINS - MDS	5	19,707	-	-	-	-	-	19,707
21	376.00	DIRECT - MAINS - LDS	5	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	5	39,268,673	22,262,178	8,690,555	-	3,061,373	5,254,467	-
24	376.30	DIRECT - MAINS-BARE STEEL	5	119,815	-	-	-	-	-	119,815
25	376.80	MAINS-CAST IRON	5	342,363	194,168	75,731	-	26,677	45,788	-
26	378.10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	9,897,091	5,613,036	2,189,237	-	771,181	1,323,637	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	5	720	-	-	-	-	-	720
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	5	94,150	53,396	20,826	-	7,336	12,592	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
32	380.00	SERVICES	15	113,033,699	103,942,399	8,859,581	-	176,333	55,387	-
33	380.00	DIRECT - SERVICES	15	23,465	-	-	-	-	-	23,465
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
36	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,392
37	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	108,114	32,907	1,908
38	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,492	-
39	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	-
40	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,085,581	1,367,929	-
41	385.00	DIRECT - IND M&R EQUIPMENT	17	69,254	-	-	-	-	-	69,254
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202	616,398	173,445	-	52,166	87,904	288
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	919	-	-	-	-	-	919
49		TOTAL DISTRIBUTION PLANT		362,478,558	252,583,869	63,803,476	-	17,334,928	28,513,351	242,934
50	389-398	GENERAL PLANT	11	12,347,815	8,182,280	2,302,374	-	692,466	1,168,869	3,828
51		TOTAL DEPRECIATION RESERVE		386,737,768	268,833,217	68,468,290	-	18,502,879	30,590,233	253,149

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 5 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	3,857,309	2,556,046	719,234	-	216,318	364,516	1,196
2	350-362	UNDERGROUND STORAGE PLANT	25	164,852	120,838	40,188	-	3,078	537	231
		<u>DISTRIBUTION PLANT</u>								
3	374 10	LAND - CITY GATE & M/L IND M&R	5	-	-	-	-	-	-	-
4	374 20	LAND - OTHER DISTRIBUTION	5	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	40,965	23,233	9,061	-	3,192	5,479	-
7	374 40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374 50	RIGHTS OF WAY	5	42,143	23,901	9,322	-	3,284	5,636	-
10	374.50	DIRECT - RIGHTS OF WAY		16	-	-	-	-	-	16
11	375 20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375 31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	85,147	48,290	18,835	-	6,635	11,388	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	415	-	-	-	-	-	415
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	850	0	209	-	284	357	-
16	375.70	M & R STRUCTURES - OTHER	11	450,305	298,395	83,964	-	25,253	42,554	140
17	375.71	M & R STRUCTURES - OTHER LEASED	11	-	-	-	-	-	-	-
18	375.80	M & R STRUCTURES - COMMUNICATION	5	331	188	73	-	26	44	-
19	376 00	MAINS	5	23,803,903	13,500,146	5,265,423	-	1,854,800	3,183,534	-
20	376.00	DIRECT - MAINS - MDS		859	-	-	-	-	-	859
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376 08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	5	1,849,518	1,048,936	409,113	-	144,115	247,355	-
24	376 30	DIRECT - MAINS-BARE STEEL		3,556	-	-	-	-	-	3,556
25	376.80	MAINS-CAST IRON	5	14,809	8,399	3,276	-	1,154	1,981	-
26	378 10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	1,247,152	707,310	275,870	-	97,178	166,794	-
28	378 20	DIRECT - M & R EQUIP-GEN-REG		27	-	-	-	-	-	27
29	378 30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	5	4,384	2,486	970	-	342	586	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
32	380 00	SERVICES	15	12,923,606	11,884,161	1,012,952	-	20,181	6,333	-
33	380 00	DIRECT - SERVICES		971	-	-	-	-	-	971
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
36	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
37	382 00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
38	383 00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
39	384 00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
40	385 00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
41	385.00	DIRECT - IND M&R EQUIPMENT		10,475	-	-	-	-	-	10,475
42	385 10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387 42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937	95,380	26,839	-	8,072	13,602	45
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	896	-	-	-	-	-	896
49		TOTAL DISTRIBUTION PLANT		44,561,052	30,463,884	8,011,297	-	2,273,705	3,794,234	17,932
50	389-398	GENERAL PLANT	11	1,532,773	1,015,692	285,801	-	85,958	144,847	475
51		NET DEPRECIATION & AMORTIZATION EXPENSE		50,115,986	34,156,480	9,056,499	-	2,579,059	4,304,134	19,534
52		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,635,342	3,071,609	864,306	-	259,950	438,040	1,437
53		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271

COLUMBIA GAS OF PENNSYLVANIA, INC
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
PROPOSED OPERATING REVENUE										
SALES REVENUE										
1	480/481	SALES BASE REVENUE		220,048,699	179,812,274	40,216,579	-	-	-	19,846
2		USP REVENUE		22,763,845	22,763,845	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129	-	-	-	-
5		GAS PROCUREMENT REVENUE		554,837	386,459	151,534	-	14,343	2,501	-
6		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
7		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,556,534	812,004	272,136
8		TOTAL SALES REVENUE		427,375,743	331,847,452	89,750,927	-	4,670,877	814,505	291,982
TRANSPORTATION REVENUE										
9	489 00	TRANSPORTATION BASE REVENUE		129,330,933	75,456,244	23,591,082	-	15,616,576	14,471,682	195,349
10		USP REVENUE		7,953,451	7,953,451	-	-	-	-	-
11		STAS REVENUE		-	-	-	-	-	-	-
12		RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012	-	-	-	-
13		CHOICE ADMINISTRATIVE CHARGE		950,011	405,808	477,366	-	63,087	13,014	656
14		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
15		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
16		TOTAL TRANSPORTATION REVENUE		151,677,745	89,733,901	26,455,563	-	15,878,724	18,164,625	1,444,932
MISCELLANEOUS REVENUE										
17	487 00	FORFEITED DISCOUNTS	10	1,431,975	1,036,578	296,519	-	50,420	44,577	3,881
18	488 00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
19	493 00	RENTS	11	144,269	95,600	26,900	-	8,091	13,633	45
20	495 00	OTHER	6	290,645	264,926	25,321	-	320	70	9
21		TOTAL MISCELLANEOUS REVENUE		2,016,889	1,533,830	361,809	-	58,995	58,317	3,939
22		TOTAL PROPOSED OPERATING REVENUE		581,070,377	423,115,183	116,568,299	-	20,608,596	19,037,447	1,740,853
CURRENT OPERATING REVENUE										
SALES REVENUE										
23	480/481	SALES BASE REVENUE		193,569,580	154,667,108	36,418,008	-	2,147,971	316,821	19,872
24		USP REVENUE		20,486,995	20,486,995	-	-	-	-	-
25		STAS REVENUE		-	-	-	-	-	-	-
26		RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,216	-	-	-	-
27		GAS PROCUREMENT REVENUE		2,322,967	1,618,007	634,435	-	60,053	10,472	-
28		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
29		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,556,534	812,004	272,136
30		TOTAL SALES REVENUE		400,384,663	305,654,656	86,434,344	-	6,864,558	1,139,097	292,008
TRANSPORTATION REVENUE										
31	489 00	TRANSPORTATION BASE REVENUE		112,021,621	67,084,594	21,252,414	-	11,705,399	11,773,260	195,954
32		USP REVENUE		7,157,943	7,157,943	-	-	-	-	-
33		STAS REVENUE		-	-	-	-	-	-	-
34		RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-
35		CHOICE ADMINISTRATIVE CHARGE		-	-	-	-	-	-	-
36		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
37		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
38		TOTAL TRANSPORTATION REVENUE		132,611,499	80,170,042	23,638,927	-	11,904,460	15,453,189	1,444,881
MISCELLANEOUS REVENUE										
39	487 00	FORFEITED DISCOUNTS	10	1,318,074	954,127	272,934	-	46,409	41,032	3,572
40	488 00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
41	493 00	RENTS	11	144,269	95,600	26,900	-	8,091	13,633	45
42	495 00	OTHER	6	290,645	264,926	25,321	-	320	70	9
43		TOTAL MISCELLANEOUS REVENUE		1,902,988	1,451,380	338,223	-	54,985	54,771	3,630
44		TOTAL CURRENT OPERATING REVENUE		534,899,150	387,276,078	110,411,494	-	18,824,003	16,647,057	1,740,519

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
2	807.00	PURCHASED GAS EXPENSE	4	431,011	301,393	116,627	-	10,538	1,836	616
3	807.00	GAS PROCUREMENT EXPENSE	4	554,837	387,981	150,133	-	13,566	2,364	793
4		TOTAL PURCHASED GAS		191,465,608	133,887,377	51,807,844	-	4,680,638	816,204	273,546
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	2,599	1,905	633	-	49	9	4
6	817.00	LINES	25	8,430	6,179	2,054	-	157	28	12
7	818.00	COMPRESSOR STATION	25	418,704	306,914	102,021	-	7,817	1,365	586
8	820.00	M & R	25	11,942	8,754	2,910	-	223	39	17
9	821.00	PURIFICATION	25	6,922	5,074	1,687	-	129	23	10
10	823.00	GAS LOSSES	25	3,705	2,716	903	-	69	12	5
11	825.00	STORAGE WELL ROYALTIES	25	16,959	12,431	4,132	-	317	55	24
12		TOTAL UNDERGROUND STORAGE OPERATIONS		469,261	343,973	114,340	-	8,761	1,530	657
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	10,380	7,609	2,529	-	194	34	15
14	834.00	COMPRESSOR STATION	25	11,204	8,213	2,730	-	209	37	16
15	836.00	PURIFICATION	25	9,107	6,676	2,219	-	170	30	13
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		30,691	22,497	7,478	-	573	100	43
17		TOTAL UNDERGROUND STORAGE		499,952	366,470	121,818	-	9,334	1,630	700
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	9,498,476	6,338,048	1,744,870	-	531,155	883,263	1,140
19	871.00	LOAD DISPATCHING	13	294,268	166,862	65,083	-	22,926	39,350	47
20	874.00	MAINS & SERVICES	14	14,496,818	9,585,586	2,653,063	-	833,712	1,422,428	2,030
21	875.00	M & R - GENERAL	13	613,642	347,960	135,719	-	47,809	82,056	98
22	876.00	M & R - INDUSTRIAL	17	274,004	(0)	67,254	-	91,526	115,224	-
23	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
24	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
25	880.00	OTHER	18	6,779,266	4,523,601	1,245,351	-	379,097	630,404	814
26	881.00	RENTS	18	623,551	416,077	114,546	-	34,869	57,984	75
27		TOTAL DISTRIBUTION OPERATIONS		40,693,534	28,457,030	7,022,365	-	1,969,946	3,239,635	4,558
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	88,211	58,861	16,204	-	4,933	8,203	11
29	886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	19,732	7,697	-	2,711	4,653	6
30	887.00	MAINS	13	15,560,041	8,823,166	3,441,414	-	1,212,283	2,080,689	2,490
31	889.00	M & R - GENERAL	13	521,191	295,536	115,272	-	40,606	69,694	83
32	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,798	-
33	892.00	SERVICES	15	1,626,214	1,495,418	127,463	-	2,537	797	-
34	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,997	-	1,945	598	34
35	894.00	OTHER EQUIPMENT	18	1,046,046	697,995	192,159	-	58,495	97,272	126
36		TOTAL DISTRIBUTION MAINTENANCE		19,306,487	11,579,116	3,999,614	-	1,385,306	2,339,702	2,749
37		TOTAL DISTRIBUTION		60,000,021	40,036,146	11,021,979	-	3,355,252	5,579,337	7,307

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 8 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
8	904.00	DIRECT USP UNCOLLECTIBLES	6	18,412,353	18,412,353	-	-	-	-	-
9	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
10	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
11		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
12	907.00	SUPERVISION	6	-	-	-	-	-	-	-
13	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
14	908.00	DIRECT USP/LIURP/HEEP	9	9,232,585	9,232,585	-	-	-	-	-
15	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
16	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	98,037	-	1,213	265	33
17	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
18	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
19	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
20	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
21		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
22	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
23	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
24		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
25	920.00	SALARIES	19	4,579,280	3,254,540	771,838	-	209,044	343,263	595
26	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	1,794,013	425,463	-	115,232	189,218	328
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
28	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	34,061,466	8,077,922	-	2,187,821	3,592,531	6,230
29	924.00	PROPERTY INSURANCE	19	212,955	151,349	35,894	-	9,721	15,963	28
30	925.00	INJURIES AND DAMAGES	19	3,443,195	2,447,113	580,351	-	157,182	258,102	448
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	3,925,626	944,796	-	261,464	429,377	612
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,655,954	392,722	-	106,365	174,657	303
33	930.00	MISCELLANEOUS GENERAL	19	402,186	285,838	67,789	-	18,360	30,148	52
34	931.00	RENTS-GENERAL	19	1,664,699	1,183,118	260,585	-	75,994	124,786	216
35	932.00	MAINTENANCE	19	182,053	129,387	30,685	-	8,311	13,647	24
36		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>48,888,405</u>	<u>11,608,043</u>	-	<u>3,149,492</u>	<u>5,171,691</u>	<u>8,836</u>
37		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>268,380,677</u>	<u>76,255,310</u>	-	<u>11,245,346</u>	<u>11,604,118</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
 TAXES OTHER THAN INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 9 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	221,927	156,638	37,699	-	10,433	17,133	24
2	408.00	FICA	24	2,333,377	1,646,921	396,371	-	109,692	180,137	257
3		TOTAL FEDERAL TAXES		2,555,304	1,803,559	434,069	-	120,125	197,270	281
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	550,207	364,595	102,592	-	30,856	51,995	171
5	408.00	PA STATE UNEMPLOYMENT	24	-	-	-	-	-	-	-
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	279	185	52	-	16	26	0
8	408.00	STATE SALES AND USE TAX	19	108,396	77,038	18,270	-	4,948	8,125	14
9	408.00	OTHER	19	6,899	4,903	1,163	-	315	517	1
10		TOTAL STATE TAXES		665,781	446,721	122,077	-	36,134	60,664	186
11		TOTAL TAXES OTHER THAN INCOME		3,221,085	2,250,280	556,146	-	156,259	257,933	467

COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE BASE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2

PAGE 10 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,781,548	924,615	-	70,847	12,371	5,313
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(386,737,768)	(268,833,217)	(68,468,290)	-	(18,602,879)	(30,580,233)	(253,149)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	(163,467)	(119,823)	(39,830)	-	(3,052)	(533)	(229)
5		NET PLANT		1,561,922,944	1,023,097,773	295,437,397	-	90,313,313	152,677,516	396,944
<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	648,987	430,051	121,010	-	36,395	61,329	201
7	164.00	GAS STORED UNDERGROUND - FSS	25	58,489,294	42,873,237	14,251,501	-	1,091,995	190,675	81,885
8	165.00	PREPAYMENTS	19	2,107,010	1,497,473	355,137	-	96,185	157,942	274
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		61,245,291	44,800,762	14,727,648	-	1,224,575	409,946	82,360
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	8,949,377	5,932,184	1,670,312	-	500,807	843,121	2,953
13	282.00	ACCUMULATED DEF INCOME TAX	12	(303,643,348)	(201,273,030)	(56,671,995)	-	(16,991,882)	(28,606,240)	(100,202)
14	283.00	ACCUMULATED DEF INCOME TAX	12	-	-	-	-	-	-	-
15		TOTAL DEFERRED INCOME TAXES		(294,693,971)	(195,340,846)	(55,001,683)	-	(16,491,075)	(27,763,119)	(97,249)
16	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	(211,729)	(140,302)	(39,479)	-	(11,874)	(20,008)	(66)
18		RATE BASE		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 11 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
STATE INCOME TAX									
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
2	STATUTORY ADJUSTMENTS	12	(50,280,540)	(33,328,959)	(9,384,360)	-	(2,813,899)	(4,736,930)	(16,593)
3	INTEREST ON DEBT		(34,320,891)	(22,536,180)	(6,588,031)	-	(1,943,405)	(3,245,382)	(9,894)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,572,748)</u>	<u>(5,019,672)</u>	<u>(1,413,378)</u>	-	<u>(423,771)</u>	<u>(713,429)</u>	<u>(2,499)</u>
5	STATE TAXABLE INCOME		16,972,982	18,532,240	6,295,465	-	(597,486)	(8,652,908)	1,395,671
6	NET OPERATING LOSS DEDUCTION	12	<u>(5,091,895)</u>	<u>(3,375,214)</u>	<u>(950,351)</u>	-	<u>(284,942)</u>	<u>(479,707)</u>	<u>(1,680)</u>
	STATE TAXABLE INCOME		11,881,087	15,157,027	5,345,113	-	(882,428)	(9,132,615)	1,393,990
7	STATE NET INCOME TAX @ 9.99%		1,186,921	1,514,187	533,977	-	(88,155)	(912,348)	139,260
8	DEFERRED INCOME TAXES	12	<u>(51,103)</u>	<u>(33,874)</u>	<u>(9,538)</u>	-	<u>(2,880)</u>	<u>(4,814)</u>	<u>(17)</u>
9	STATE INCOME TAX		1,135,818	1,480,313	524,439	-	(91,014)	(917,163)	139,243
FEDERAL INCOME TAX									
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
11	STATE NET INCOME TAX (LINE 7,		(1,186,921)	(1,514,187)	(533,977)	-	88,155	912,348	(139,260)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3,	12	<u>(84,801,431)</u>	<u>(55,865,139)</u>	<u>(15,970,391)</u>	-	<u>(4,757,104)</u>	<u>(7,982,312)</u>	<u>(26,486)</u>
13	FEDERAL TAXABLE INCOME		23,358,809	22,037,725	7,174,866	-	(85,560)	(7,027,131)	1,258,910
14	FEDERAL INCOME TAX @ 35%		9,175,583	7,713,204	2,511,203	-	(29,946)	(2,459,496)	440,619
15	DEFERRED INCOME TAXES	12	20,631,255	13,675,634	3,850,618	-	1,154,525	1,943,671	6,808
16	TAX REFUND AMORTIZATION	12	<u>(681,571)</u>	<u>(451,786)</u>	<u>(127,208)</u>	-	<u>(38,141)</u>	<u>(64,211)</u>	<u>(225)</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	<u>(88,396)</u>	<u>(58,594)</u>	<u>(16,498)</u>	-	<u>(4,947)</u>	<u>(8,328)</u>	<u>(29)</u>
18	EFFECT OF UNIT DEFERRED TAX ON FIT	12	<u>17,886</u>	<u>11,856</u>	<u>3,338</u>	-	<u>1,001</u>	<u>1,685</u>	<u>6</u>
19	FEDERAL INCOME TAX		28,054,758	20,890,313	6,221,452	-	1,082,493	(586,679)	447,179
20	STATE NET INCOME TAX (LINE 9)		1,135,818	1,480,313	524,439	-	(91,014)	(917,163)	139,243
21	TOTAL INCOME TAXES		<u>29,190,575</u>	<u>22,370,626</u>	<u>6,745,891</u>	-	<u>991,478</u>	<u>(1,503,842)</u>	<u>586,421</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
 ALLOCATION FACTORS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 12 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	-	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	-	864,065	150,675	65,000
4	PERCENT		100.000%	69.517%	27.258%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	-	6,865,950	19,424,858	0
6	PERCENT		100.000%	45.008%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	PERCENT		100.000%	69.928%	27.059%	0.000%	2.445%	0.426%	0.143%
9	PEAK & AVERAGE MAINS	5							
10	PERCENT		100.000%	56.714%	22.120%	0.000%	7.792%	13.374%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	423,809	386,310	36,921	-	467	100	11
12	PERCENT		100.000%	91.152%	8.712%	0.000%	0.110%	0.024%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	7,675,643	7,060,733	614,910	-	-	-	-
14	PERCENT		100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
16	PERCENT		100.000%	0.000%	7.891%	0.000%	46.600%	41.196%	4.312%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	2,445,620	1,791,981	653,639	-	-	-	-
18	PERCENT		100.000%	73.273%	26.727%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,318,074	954,126	272,928	-	46,415	41,032	3,573
20	PERCENT		100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,872,017,151	1,240,477,663	349,060,186	-	104,987,547	176,914,551	577,205
22	PERCENT		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
23	GROSS PLANT	12	1,945,029,466	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
24	PERCENT		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
25	MAINS - ACCOUNT 376	13	1,247,713,802	707,517,669	275,951,103	-	97,206,645	166,843,131	195,254
26	PERCENT		100.000%	56.705%	22.117%	0.000%	7.791%	13.372%	0.016%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 13 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,702,740,850	1,125,912,289	311,613,173	-	97,916,429	167,066,075	232,884
2	PERCENT		100.000%	65.124%	18.301%	0.000%	5.751%	9.812%	0.014%
3	DIRECT ASSIGNMENT - SERVICES	15	282,022,729	259,337,993	22,106,116	-	441,317	137,303	-
4	PERCENT		100.000%	91.956%	7.838%	0.000%	0.156%	0.049%	0.000%
5	DIRECT ASSIGNMENT - METERS	16	25,782,907	19,259,659	6,218,634	-	229,488	71,085	4,101
6	PERCENT		100.000%	74.899%	24.119%	0.000%	0.890%	0.276%	0.016%
7	DIRECT ASSIGNMENT - IND M & F	17	5,629,652	-	1,381,785	-	1,880,479	2,367,368	-
8	PERCENT		100.000%	0.000%	24.545%	0.000%	33.403%	42.052%	0.000%
9	OTHER DISTRIBUTION O & M EXPENSES	18	41,964,471	28,001,564	7,708,846	-	2,346,704	3,802,211	5,143
10	PERCENT		100.000%	66.727%	18.370%	0.000%	5.592%	9.299%	0.012%
11	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,283	52,981,665	12,564,590	-	3,402,960	5,588,280	9,789
12	PERCENT		100.000%	71.071%	16.855%	0.000%	4.565%	7.486%	0.013%
13	CUSTOMER/DEMAND MAINS	20							
14	PERCENT		100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	0.000%
15	LARGE CUSTOMER RELATIONS	21	161	-	19	-	37	94	11
16	PERCENT		100.000%	0.000%	11.801%	0.000%	22.981%	58.385%	6.832%
17	AVERAGE - ALLOCATORS 5 & 20	22							
18	PERCENT		100.000%	66.203%	19.219%	0.000%	5.953%	8.625%	0.003%
19	UNBUNDLED UNCOLLECTIBLES	23	1,752,694	1,573,774	178,920	-	-	-	-
20	PERCENT		100.000%	89.792%	10.208%	0.000%	0.000%	0.000%	0.000%
21	LABOR	24	27,300,655	19,269,164	4,637,567	-	1,283,327	2,107,533	3,064
22	PERCENT		100.000%	70.581%	16.987%	0.000%	4.701%	7.720%	0.011%
23	SALES AND CHOICE TRANSPORTATION	25	46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
24	PERCENT		100.000%	73.302%	24.366%	0.000%	1.867%	0.326%	0.140%
25	HOUSE REGULATORS	26	2,761,797	2,504,494	250,777	-	5,364	1,162	-
26	PERCENT		100.000%	90.683%	9.080%	0.000%	0.194%	0.042%	0.000%
27	METERS & HOUSE REGULATORS	27	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
28	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

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

DOCKET NO.: R-2015-2468056

WITNESS: B. E. ELLIOTT

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2016

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.)

DATE: 12-Mar-15
TIME: 01:14:32 PM

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 1 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		581,070,377	423,124,673	116,565,397	-	20,606,757	19,032,697	1,740,853
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,902,792	142,869,181	22,587,165	-	5,212,980	7,211,472	21,994
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,423,174	503,285	-	122,742	171,416	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		426,354,965	318,987,403	83,552,943	-	12,197,710	11,301,041	315,867
7	OPERATING INCOME BEFORE TAXES		154,715,412	104,137,270	33,012,454	-	8,409,047	7,731,656	1,424,985
8	INCOME TAXES		47,210,745	30,873,506	10,825,899	-	2,751,035	2,173,754	586,552
9	INVESTMENT TAX CREDIT	12	(360,240)	(262,410)	(60,012)	-	(15,580)	(22,119)	(119)
10	NET INCOME TAXES		46,850,505	30,611,096	10,765,886	-	2,735,454	2,151,636	586,433
11	OPERATING INCOME		107,864,907	73,526,174	22,246,568	-	5,673,593	5,580,021	838,552
12	RATE BASE [PAGE 10]		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990
13	RATE OF RETURN EARNED ON RATE BASE		8.140%	7.676%	9.781%	0.000%	9.779%	6.858%	219.522%
14	UNITIZED RETURN		1.00	0.94	1.20	0.00	1.20	0.84	26.97

COLUMBIA GAS OF PENNSYLVANIA, INC
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 2 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		534,899,150	387,285,568	110,408,593	-	18,822,163	16,642,308	1,740,519
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,299,816	142,401,138	22,506,760	-	5,189,674	7,180,255	21,990
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>3,221,085</u>	<u>2,423,174</u>	<u>503,285</u>	-	<u>122,742</u>	<u>171,416</u>	<u>467</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		425,751,989	318,519,360	83,472,538	-	12,174,404	11,269,824	315,863
7	OPERATING INCOME BEFORE TAXES		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656
8	INCOME TAXES [PAGE 11]		29,190,575	16,885,860	8,422,959	-	2,054,526	1,240,809	586,421
9	INVESTMENT TAX CREDIT		<u>(360,240)</u>	<u>(262,410)</u>	<u>(60,012)</u>	-	<u>(15,580)</u>	<u>(22,119)</u>	<u>(119)</u>
10	NET INCOME TAXES	12	28,830,335	16,623,451	8,362,947	-	2,038,945	1,218,690	586,302
11	OPERATING INCOME		80,316,826	52,142,757	18,573,108	-	4,608,814	4,153,794	838,353
12	RATE BASE [PAGE 10]		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990
13	RATE OF RETURN EARNED ON RATE BASE		6.061%	5.443%	8.166%	0.000%	7.944%	5.105%	219.470%
14	UNITIZED RETURN		1.00	0.90	1.35	0.00	1.31	0.84	36.21

COLUMBIA GAS OF PENNSYLVANIA, INC
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 3 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	25,650,455	18,684,561	4,266,953	-	1,111,434	1,579,555	7,952
2	350-352	UNDERGROUND STORAGE PLANT	25	6,188,872	4,536,505	1,507,961	-	115,546	20,176	6,664
<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	14,527	4,217	-	1,306	1,893	-
4	374.20	LAND - OTHER DISTRIBUTION	22	680,675	450,628	130,819	-	40,521	58,708	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	63,132	18,327	-	5,677	8,225	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	2,128,780	1,409,316	409,130	-	126,726	183,607	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	3	-	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	9	3	-	-	1	-
9	374.50	RIGHTS OF WAY	22	3,208,212	2,123,932	616,586	-	190,985	276,708	-
10	374.50	DIRECT - RIGHTS OF WAY	1	1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	22	503,526	333,350	96,773	-	29,975	43,429	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,656	771	-	239	346	-
13	375.40	M & R STRUCTURES - REGULATING	22	3,330,552	2,204,925	640,099	-	198,268	287,260	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,227	-	-	-	-	-	27,227
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,670	(0)	21,519	-	29,284	36,867	-
16	375.70	M & R STRUCTURES - OTHER	11	9,396,038	6,844,356	1,563,031	-	407,130	578,608	2,913
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	820,147	187,295	-	48,786	69,334	349
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,934	3,174	-	983	1,424	-
19	376.00	MAINS	22	1,152,650,445	763,115,655	221,535,577	-	68,619,662	99,419,551	-
20	376.00	DIRECT - MAINS - MDS	-	47,434	-	-	-	-	-	47,434
21	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	23,786,341	15,747,271	4,571,497	-	1,416,001	2,051,572	-
23	376.30	MAINS-BARE STEEL	22	70,471,162	46,654,024	13,543,853	-	4,195,148	6,078,138	-
24	376.30	DIRECT - MAINS-BARE STEEL	-	147,819	-	-	-	-	-	147,819
25	376.80	MAINS-CAST IRON	22	570,601	377,755	109,664	-	33,968	49,214	-
26	378.10	M & R EQUIP - GENERAL	22	56,453	37,374	10,850	-	3,361	4,869	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	39,630,043	26,236,278	7,616,438	-	2,359,177	3,418,091	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	-	1,178	-	-	-	-	-	1,178
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	457,281	302,734	87,885	-	27,222	39,441	-
30	379.10	M & R EQUIP - CITY GATE	22	141,567	93,722	27,208	-	8,428	12,210	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(298)	(86)	-	(27)	(39)	-
32	380.00	SERVICES	15	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
33	380.00	DIRECT - SERVICES	-	37,630	-	-	-	-	-	37,630
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,769
36	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,474	65,551	3,802
37	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,126	-	324,728	100,702	5,838
38	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,499	4,871	-
39	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
40	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
41	385.00	DIRECT - IND M&R EQUIPMENT	-	259,289	-	-	-	-	-	259,289
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,084	-	397,493	500,415	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	12,094	2,762	-	719	1,022	5
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	85,407	19,504	-	5,080	7,220	36
45	387.42	OTHER EQUIP RADIO	11	121,945	88,829	20,286	-	5,284	7,509	38
46	387.44	OTHER EQUIP COMMUNICATION	11	656,004	477,853	109,126	-	28,425	40,397	203
47	387.45	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341	1,673,452	382,163	-	99,544	141,470	712
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	38,438	-	-	-	-	-	38,438
49		TOTAL DISTRIBUTION PLANT		1,885,786,679	1,373,627,382	313,695,377	-	81,716,102	116,127,920	619,899
50	389-398	GENERAL PLANT	11	27,403,480	19,961,517	4,558,569	-	1,187,393	1,687,506	6,495
51		TOTAL GROSS PLANT		1,945,029,486	1,416,609,964	324,028,879	-	84,130,475	119,415,157	645,010

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE J
PAGE 4 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGOS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	9,439,648	6,875,394	1,570,119	-	408,977	581,232	2,926
2	350-362	UNDERGROUND STORAGE PLANT	25	2,472,747	1,812,548	602,510	-	46,166	8,061	3,462
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&F	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	235,240	155,736	45,211	-	14,004	20,290	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	581,964	451,480	131,067	-	40,597	58,819	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	22	1,601,194	1,060,039	307,734	-	95,319	138,103	-
10	374.50	DIRECT - RIGHTS OF WAY		707	-	-	-	-	-	707
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	881,823	583,793	169,478	-	52,495	76,057	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	1,222	-	-	-	-	-	1,222
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	73,869	-	18,131	-	24,675	31,063	-
16	375.70	M & R STRUCTURES - OTHER	11	2,031,701	1,479,952	337,974	-	88,034	125,112	630
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	820,147	187,295	-	48,786	69,334	349
18	375.80	M & R STRUCTURES - COMMUNICATION	22	6,540	4,330	1,257	-	389	564	-
19	376.00	MAINS	22	145,631,838	96,412,646	27,988,983	-	8,659,453	12,560,746	-
20	376.00	DIRECT - MAINS - MDS		19,707	-	-	-	-	-	19,707
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	22	39,288,673	26,010,281	7,550,890	-	2,338,855	3,388,648	-
24	376.30	DIRECT - MAINS-BARE STEEL	22	119,815	-	-	-	-	-	119,815
25	376.80	MAINS-CAST IRON	22	342,363	226,655	65,799	-	20,381	29,529	-
26	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	9,897,091	6,552,171	1,902,122	-	589,174	853,624	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		720	-	-	-	-	-	720
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	22	94,150	52,330	18,095	-	5,605	8,120	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
32	380.00	SERVICES	15	113,033,699	103,942,399	8,859,581	-	176,333	55,387	-
33	380.00	DIRECT - SERVICES		23,465	-	-	-	-	-	23,465
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
36	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,362
37	382.00	METER INSTALLATIONS	16	11,822,851	8,906,258	2,875,675	-	106,114	32,907	1,608
38	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,492	-
39	384.00	HOUSE REG INSTALLATIONS	26	2,978,827	2,701,410	270,487	-	5,779	1,251	-
40	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,086,581	1,367,929	-
41	385.00	DIRECT - IND M&R EQUIPMENT		69,254	-	-	-	-	-	69,254
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202	677,587	154,739	-	40,306	57,282	288
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	919	-	-	-	-	-	919
49		TOTAL DISTRIBUTION PLANT		362,478,558	271,703,697	57,958,118	-	13,629,435	18,944,375	242,934
50	389-398	GENERAL PLANT	11	12,347,815	8,994,519	2,054,059	-	535,031	760,378	3,828
51		TOTAL DEPRECIATION RESERVE		386,737,766	289,386,158	62,184,806	-	14,619,608	20,294,047	253,149

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE J
PAGE 5 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	3,857,309	2,809,780	641,663	-	167,137	237,533	1,196
2	350-362	UNDERGROUND STORAGE PLANT	25	164,852	120,838	40,168	-	3,078	537	231
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	40,965	27,120	7,873	-	2,439	3,533	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	22	42,143	27,900	8,100	-	2,509	3,635	-
10	374.50	DIRECT - RIGHTS OF WAY		15	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	85,147	56,370	16,364	-	5,089	7,344	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	415	-	-	-	-	-	415
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	850	0	209	-	284	357	-
16	375.70	M & R STRUCTURES - OTHER	11	450,305	328,016	74,908	-	19,512	27,730	140
17	375.71	M & R STRUCTURES - OTHER LEASED	11	-	-	-	-	-	-	-
18	375.80	M & R STRUCTURES - COMMUNICATION	22	331	219	64	-	20	29	-
19	376.00	MAINS	22	23,803,903	15,758,698	4,574,872	-	1,417,046	2,053,087	-
20	376.00	DIRECT - MAINS - MDS		859	-	-	-	-	-	859
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	22	1,849,518	1,224,437	355,459	-	110,102	159,521	-
24	376.30	DIRECT - MAINS-BARE STEEL		3,556	-	-	-	-	-	3,556
25	376.80	MAINS-CAST IRON	22	14,809	9,804	2,846	-	882	1,277	-
26	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	1,247,152	825,652	239,690	-	74,243	107,567	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		27	-	-	-	-	-	27
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	22	4,384	2,902	843	-	261	378	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
32	380.00	SERVICES	15	12,923,606	11,884,161	1,012,952	-	20,161	6,333	-
33	380.00	DIRECT - SERVICES		971	-	-	-	-	-	971
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
36	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
37	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
38	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
39	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
40	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
41	385.00	DIRECT - IND M&R EQUIPMENT		10,475	-	-	-	-	-	10,475
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937	104,848	23,944	-	6,237	8,864	45
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE	11	896	-	-	-	-	-	896
49		TOTAL DISTRIBUTION PLANT		44,561,052	33,073,388	7,213,513	-	1,767,974	2,488,245	17,932
50	389-398	GENERAL PLANT	11	1,532,773	1,116,518	254,977	-	66,415	94,368	475
51		NET DEPRECIATION & AMORTIZATION EXPENSE		50,115,986	37,120,523	8,150,321	-	2,004,604	2,820,704	19,834
52		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,635,342	3,376,522	771,089	-	200,849	285,444	1,437
53		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271

COLUMBIA GAS OF PENNSYLVANIA, INC
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 6 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLOS (J) \$
<u>PROPOSED OPERATING REVENUE</u>										
SALES REVENUE										
1	480.481	SALES BASE REVENUE		220,048,699	179,812,274	40,216,579	-	-	-	19,846
2		USP REVENUE		22,763,845	22,763,845	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129	-	-	-	-
5		GAS PROCUREMENT REVENUE		554,837	386,459	161,534	-	14,343	2,501	-
6		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
7		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
8		TOTAL SALES REVENUE		427,375,743	331,847,452	89,750,927	-	4,670,877	814,505	291,982
TRANSPORTATION REVENUE										
9	489.00	TRANSPORTATION BASE REVENUE		129,330,933	75,456,244	23,591,082	-	15,616,576	14,471,682	195,349
10		USP REVENUE		7,953,451	7,953,451	-	-	-	-	-
11		STAS REVENUE		-	-	-	-	-	-	-
12		RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012	-	-	-	-
13		CHOICE ADMINISTRATIVE CHARGE		960,011	405,888	477,366	-	63,087	13,014	656
14		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
15		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
16		TOTAL TRANSPORTATION REVENUE		151,677,745	89,733,901	26,455,563	-	15,878,724	18,164,625	1,444,932
MISCELLANEOUS REVENUE										
17	487.00	FORFEITED DISCOUNTS	10	1,431,975	1,036,578	296,519	-	50,420	44,577	3,881
18	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
19	493.00	RENTS	11	144,269	105,090	23,999	-	6,251	8,884	45
20	495.00	OTHER	6	290,645	264,926	25,321	-	320	70	9
21		TOTAL MISCELLANEOUS REVENUE		2,016,889	1,543,320	358,907	-	57,156	53,567	3,939
22		TOTAL PROPOSED OPERATING REVENUE		581,070,377	423,124,673	116,565,397	-	20,606,757	19,032,697	1,740,853
<u>CURRENT OPERATING REVENUE</u>										
SALES REVENUE										
23	480.481	SALES BASE REVENUE		193,569,580	154,667,108	36,418,008	-	2,147,971	316,621	19,872
24		USP REVENUE		20,486,995	20,486,995	-	-	-	-	-
25		STAS REVENUE		-	-	-	-	-	-	-
26		RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,216	-	-	-	-
27		GAS PROCUREMENT REVENUE		2,322,967	1,618,007	634,435	-	60,053	10,472	-
28		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
29		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
30		TOTAL SALES REVENUE		400,384,663	305,654,656	86,434,344	-	6,864,558	1,139,097	292,008
TRANSPORTATION REVENUE										
31	489.00	TRANSPORTATION BASE REVENUE		112,021,621	67,094,594	21,252,414	-	11,705,399	11,773,260	165,954
32		USP REVENUE		7,157,943	7,157,943	-	-	-	-	-
33		STAS REVENUE		-	-	-	-	-	-	-
34		RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-
35		CHOICE ADMINISTRATIVE CHARGE		-	-	-	-	-	-	-
36		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
37		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
38		TOTAL TRANSPORTATION REVENUE		132,611,499	80,170,042	23,638,927	-	11,904,460	15,453,189	1,444,881
MISCELLANEOUS REVENUE										
39	487.00	FORFEITED DISCOUNTS	10	1,318,074	954,127	272,934	-	46,409	41,032	3,572
40	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
41	493.00	RENTS	11	144,269	105,090	23,999	-	6,251	8,884	45
42	495.00	OTHER	6	290,645	264,926	25,321	-	320	70	9
43		TOTAL MISCELLANEOUS REVENUE		1,902,988	1,460,870	335,322	-	53,145	50,022	3,630
44		TOTAL CURRENT OPERATING REVENUE		534,899,150	387,285,568	110,408,593	-	18,822,163	16,642,308	1,740,519

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 2c

111, SCHEDULE 3
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
2	807.00	PURCHASED GAS EXPENSE	4	431,011	301,393	116,627	-	10,538	1,836	616
3	807.00	GAS PROCUREMENT EXPENSE	4	554,837	387,981	150,133	-	13,566	2,364	793
4		TOTAL PURCHASED GAS		191,465,608	133,887,377	51,807,844	-	4,680,638	816,204	273,546
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	2,599	1,905	633	-	49	9	4
6	817.00	LINES	25	8,430	6,179	2,054	-	157	28	12
7	818.00	COMPRESSOR STATION	25	418,704	306,914	102,021	-	7,817	1,365	586
8	820.00	M & R	25	11,942	8,754	2,910	-	223	39	17
9	821.00	PURIFICATION	25	6,922	5,074	1,687	-	129	23	10
10	823.00	GAS LOSSES	25	3,705	2,716	903	-	69	12	5
11	825.00	STORAGE WELL ROYALTIES	25	16,959	12,431	4,132	-	317	55	24
12		TOTAL UNDERGROUND STORAGE OPERATIONS		469,261	343,973	114,340	-	8,761	1,530	657
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	10,380	7,609	2,529	-	194	34	15
14	834.00	COMPRESSOR STATION	25	11,204	8,213	2,730	-	209	37	16
15	836.00	PURIFICATION	25	9,107	6,676	2,219	-	170	30	13
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		30,691	22,497	7,478	-	573	100	43
17		TOTAL UNDERGROUND STORAGE		499,952	366,470	121,818	-	9,334	1,630	700
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	9,498,476	6,931,798	1,563,354	-	416,033	586,151	1,140
19	871.00	LOAD DISPATCHING	13	294,268	194,782	56,547	-	17,515	25,378	47
20	874.00	MAINS & SERVICES	14	14,495,818	10,593,695	2,344,860	-	638,295	917,939	2,030
21	875.00	M & R - GENERAL	13	613,642	406,182	117,917	-	36,524	52,921	98
22	876.00	M & R - INDUSTRIAL	17	274,004	(0)	67,254	-	91,526	115,224	-
23	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
24	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	6,697	2,732	-
25	880.00	OTHER	18	6,779,266	4,947,373	1,115,799	-	296,932	418,349	814
26	881.00	RENTS	18	623,551	455,055	102,630	-	27,312	38,479	75
27		TOTAL DISTRIBUTION OPERATIONS		40,693,534	30,607,781	6,364,841	-	1,552,989	2,163,365	4,558
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	88,211	64,375	14,519	-	3,864	5,444	11
29	886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	23,034	6,687	-	2,071	3,001	6
30	887.00	MAINS	13	15,560,041	10,299,502	2,990,018	-	926,134	1,341,898	2,490
31	889.00	M & R - GENERAL	13	521,191	344,987	100,152	-	31,021	44,948	83
32	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,798	-
33	892.00	SERVICES	15	1,626,214	1,495,418	127,463	-	2,537	797	-
34	893.00	METERS & HOUSE REGULATORS	27	244,882	188,408	53,997	-	1,945	598	34
35	894.00	OTHER EQUIPMENT	18	1,046,046	763,384	172,169	-	45,817	64,552	126
36		TOTAL DISTRIBUTION MAINTENANCE		19,306,487	13,179,107	3,510,412	-	1,075,185	1,539,034	2,749
37		TOTAL DISTRIBUTION		60,000,021	43,786,888	9,875,253	-	2,628,174	3,702,399	7,307

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 2C

111, SCHEDULE 3
PAGE 8 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
8	904.00	DIRECT USP UNCOLLECTIBLES	-	18,412,353	18,412,353	-	-	-	-	-
9	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
10	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
11		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
12	907.00	SUPERVISION	6	-	-	-	-	-	-	-
13	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
14	908.00	DIRECT USP/LIURP/HEEP	-	9,232,585	9,232,585	-	-	-	-	-
15	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
16	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,037	-	1,213	265	33
17	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
18	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
19	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
20	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
21		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
22	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
23	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
24		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
25	920.00	SALARIES	19	4,579,280	3,484,924	701,363	-	164,396	228,002	595
26	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	1,921,008	386,615	-	90,621	125,683	328
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
28	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	36,472,622	7,340,342	-	1,720,542	2,386,234	6,230
29	924.00	PROPERTY INSURANCE	19	212,955	162,063	32,616	-	7,645	10,603	28
30	925.00	INJURIES AND DAMAGES	19	3,443,195	2,620,340	527,360	-	123,611	171,437	448
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	4,210,506	857,697	-	206,234	286,826	612
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,773,177	356,863	-	83,647	116,011	303
33	930.00	MISCELLANEOUS GENERAL	19	402,186	306,072	61,599	-	14,439	20,025	52
34	931.00	RENTS-GENERAL	19	1,664,699	1,266,869	254,965	-	59,763	82,885	216
35	932.00	MAINTENANCE	19	182,053	138,546	27,883	-	6,536	9,064	24
36		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>52,356,126</u>	<u>10,547,302</u>	-	<u>2,477,433</u>	<u>3,436,770</u>	<u>8,836</u>
37		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>275,599,141</u>	<u>74,047,843</u>	-	<u>9,846,208</u>	<u>7,992,259</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	221,927	168,005	34,223	-	8,229	11,445	24
2	408.00	FICA	24	2,333,377	1,766,436	359,830	-	86,522	120,332	257
3		TOTAL FEDERAL TAXES		2,555,304	1,934,442	394,053	-	94,751	131,777	281
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	550,207	400,787	91,527	-	23,841	33,882	171
5	408.00	PA STATE UNEMPLOYMENT	24	-	-	-	-	-	-	-
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	279	203	46	-	12	17	0
8	408.00	STATE SALES AND USE TAX	19	108,396	82,492	16,602	-	3,891	5,397	14
9	408.00	OTHER	19	6,899	5,250	1,057	-	248	344	1
10		TOTAL STATE TAXES		665,781	488,732	109,232	-	27,992	39,639	186
11		TOTAL TAXES OTHER THAN INCOME		3,221,085	2,423,174	503,285	-	122,742	171,416	467

COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE BASE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 2C

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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	
1	101-107	GROSS PLANT [PAGE 3]		1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010	
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,781,548	924,615	-	70,847	12,371	5,313	
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(386,737,768)	(289,386,158)	(62,184,806)	-	(14,619,608)	(20,294,047)	(253,149)	
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	(163,467)	(119,823)	(39,830)	-	(3,052)	(533)	(229)	
5		NET PLANT		1,561,922,944	1,130,085,531	262,728,858	-	69,578,661	99,132,949	396,944	
		<u>WORKING CAPITAL</u>									
6	154.00	MATERIALS & SUPPLIES	11	648,987	472,742	107,959	-	28,121	39,965	201	
7	164.00	GAS STORED UNDERGROUND - FSS	25	58,489,294	42,873,237	14,251,501	-	1,091,995	190,675	81,885	
8	165.00	PREPAYMENTS	19	2,107,010	1,603,477	322,710	-	75,642	104,908	274	
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-	
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-	
11		TOTAL WORKING CAPITAL		61,245,291	44,949,456	14,682,170	-	1,195,757	335,548	82,360	
		<u>DEFERRED INCOME TAXES</u>									
12	190.00	ACCUMULATED DEF INCOME TAX	12	8,949,377	6,518,995	1,490,877	-	387,061	549,492	2,953	
13	282.00	ACCUMULATED DEF INCOME TAX	12	(303,643,348)	(221,182,924)	(50,583,945)	-	(13,132,575)	(18,643,702)	(100,202)	
14	283.00	ACCUMULATED DEF INCOME TAX	12	-	-	-	-	-	-	-	
15		TOTAL DEFERRED INCOME TAXES		(294,693,971)	(214,663,929)	(49,093,069)	-	(12,745,514)	(18,094,210)	(97,249)	
16	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-	
17	252.00	CUSTOMER ADVANCES	11	(211,729)	(154,230)	(35,221)	-	(9,174)	(13,038)	(66)	
18		RATE BASE		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990	

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656	
2	STATUTORY ADJUSTMENTS	12	(50,280,540)	(36,625,854)	(8,376,235)	-	(2,174,633)	(3,087,225)	(16,593)	
3	INTEREST ON DEBT		(34,320,891)	(24,810,185)	(5,890,845)	-	(1,502,711)	(2,107,256)	(9,894)	
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)	(5,516,217)	(1,281,544)	-	(327,521)	(464,967)	(2,499)	
5	STATE TAXABLE INCOME		16,972,982	1,813,952	11,407,430	-	2,642,894	(286,965)	1,395,671	
6	NET OPERATING LOSS DEDUCTION	12	(5,091,895)	(3,709,089)	(848,259)	-	(220,225)	(312,642)	(1,680)	
	STATE TAXABLE INCOME		11,881,087	(1,895,137)	10,559,171	-	2,422,669	(599,607)	1,393,990	
7	STATE NET INCOME TAX @ 9.99%		1,186,921	(189,324)	1,054,861	-	242,025	(59,901)	139,260	
8	DEFERRED INCOME TAXES	12	(51,103)	(37,225)	(8,513)	-	(2,210)	(3,138)	(17)	
9	STATE INCOME TAX		1,135,818	(226,549)	1,046,348	-	239,814	(63,038)	139,243	
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656	
11	STATE NET INCOME TAX (LINE 7)		(1,186,921)	189,324	(1,054,861)	-	(242,025)	59,901	(139,260)	
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(84,601,431)	(61,436,039)	(14,267,080)	-	(3,677,344)	(5,194,482)	(26,486)	
13	FEDERAL TAXABLE INCOME		23,358,809	7,519,493	11,614,113	-	2,728,391	237,903	1,258,910	
14	FEDERAL INCOME TAX @ 35%		8,175,583	2,631,822	4,064,940	-	954,937	83,266	440,619	
15	DEFERRED INCOME TAXES	12	20,631,255	15,028,425	3,436,961	-	892,302	1,266,759	6,808	
16	TAX REFUND AMORTIZATION	12	(681,571)	(496,477)	(113,543)	-	(29,478)	(41,849)	(225)	
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)	(64,390)	(14,726)	-	(3,823)	(5,428)	(29)	
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886	13,029	2,980	-	774	1,098	6	
19	FEDERAL INCOME TAX		28,054,758	17,112,410	7,376,011	-	1,814,711	1,303,847	447,179	
20	STATE NET INCOME TAX (LINE 9)		1,135,818	(226,549)	1,046,348	-	239,814	(63,038)	139,243	
21	TOTAL INCOME TAXES		29,190,575	16,885,860	8,422,959	-	2,054,526	1,240,809	586,421	

COLUMBIA GAS OF PENNSYLVANIA, INC
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

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PAGE 12 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	-	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.295%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	-	864,065	150,675	65,000
4	PERCENT		100.000%	69.517%	27.258%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	-	8,865,950	19,424,858	0
6	PERCENT		100.000%	45.009%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	PERCENT		100.000%	69.928%	27.059%	0.000%	2.445%	0.426%	0.143%
9	PEAK & AVERAGE MAINS	5							
10	PERCENT		100.000%	58.714%	22.120%	0.000%	7.792%	13.374%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	423,809	386,310	36,921	-	467	100	11
12	PERCENT		100.000%	91.152%	8.712%	0.000%	0.110%	0.024%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	7,675,643	7,060,733	614,910	-	-	-	-
14	PERCENT		100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,869
16	PERCENT		100.000%	0.000%	7.891%	0.000%	46.600%	41.196%	4.312%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	2,445,620	1,791,981	653,639	-	-	-	-
18	PERCENT		100.000%	73.273%	26.727%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,318,074	954,126	272,928	-	46,415	41,032	3,573
20	PERCENT		100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,872,017,151	1,363,625,243	311,411,210	-	81,121,133	115,282,360	577,205
22	PERCENT		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
23	GROSS PLANT	12	1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
24	PERCENT		100.000%	72.843%	16.659%	0.000%	4.325%	6.140%	0.033%
25	MAINS - ACCOUNT 376	13	1,247,713,802	825,894,704	239,760,590	-	74,264,779	107,598,475	195,254
26	PERCENT		100.000%	66.193%	19.216%	0.000%	5.952%	8.624%	0.016%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111. SCHEDULE 3

PAGE 13 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,702,740,850	1,244,289,324	275,422,660	-	74,974,563	107,821,420	232,884
2	PERCENT		100.000%	73.076%	16.175%	0.000%	4.403%	6.332%	0.014%
3	DIRECT ASSIGNMENT - SERVICES	15	282,022,729	259,337,993	22,106,116	-	441,317	137,303	-
4	PERCENT		100.000%	91.956%	7.838%	0.000%	0.156%	0.049%	0.000%
5	DIRECT ASSIGNMENT - METERS	16	25,782,987	19,259,659	6,218,634	-	229,488	71,085	4,101
6	PERCENT		100.000%	74.699%	24.119%	0.000%	0.890%	0.276%	0.016%
7	DIRECT ASSIGNMENT - IND M & F	17	5,629,652	-	1,381,785	-	1,890,479	2,367,388	-
8	PERCENT		100.000%	0.000%	24.545%	0.000%	33.403%	42.052%	0.000%
9	OTHER DISTRIBUTION O & M EXPENSES	18	41,964,471	30,624,905	6,906,781	-	1,838,217	2,589,425	5,143
10	PERCENT		100.000%	72.978%	16.459%	0.000%	4.380%	6.171%	0.012%
11	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,283	56,732,408	11,417,864	-	2,675,881	3,711,342	9,789
12	PERCENT		100.000%	76.103%	15.316%	0.000%	3.590%	4.979%	0.013%
13	CUSTOMER/DEMAND MAINS	20							
14	PERCENT		100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	0.000%
15	LARGE CUSTOMER RELATIONS	21	161	-	19	-	37	94	11
16	PERCENT		100.00%	0.000%	11.801%	0.000%	22.961%	58.385%	6.832%
17	AVERAGE - ALLOCATORS 5 & 20	22							
18	PERCENT		100.00%	66.203%	19.219%	0.000%	5.953%	8.625%	0.000%
19	UNBUNDLED UNCOLLECTIBLES	23	1,752,694	1,573,774	178,920	-	-	-	-
20	PERCENT		100.000%	89.792%	10.208%	0.000%	0.000%	0.000%	0.000%
21	LABOR	24	27,300,655	20,667,425	4,210,039	-	1,012,282	1,407,844	3,064
22	PERCENT		100.000%	75.703%	15.421%	0.000%	3.708%	5.157%	0.011%
23	SALES AND CHOICE TRANSPORTATION	25	46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
24	PERCENT		100.000%	73.302%	24.366%	0.000%	1.867%	0.326%	0.140%
25	HOUSE REGULATORS	26	2,761,797	2,504,494	250,777	-	5,364	1,162	-
26	PERCENT		100.000%	90.683%	9.090%	0.000%	0.194%	0.042%	0.000%
27	METERS & HOUSE REGULATORS	27	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
28	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 1 OF 2
WITNESS: B. E. ELLIOTT

LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGSS/SCD/SGDS (E)	N/A (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	0	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	0	864,065	150,675	65,000
4	PERCENT		100.000%	69.517%	27.258%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	0	6,865,950	19,424,858	0
6	PERCENT		100.000%	45.008%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
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10	PERCENT		100.000%	56.714%	22.120%	0.000%	7.792%	13.374%	0.000%
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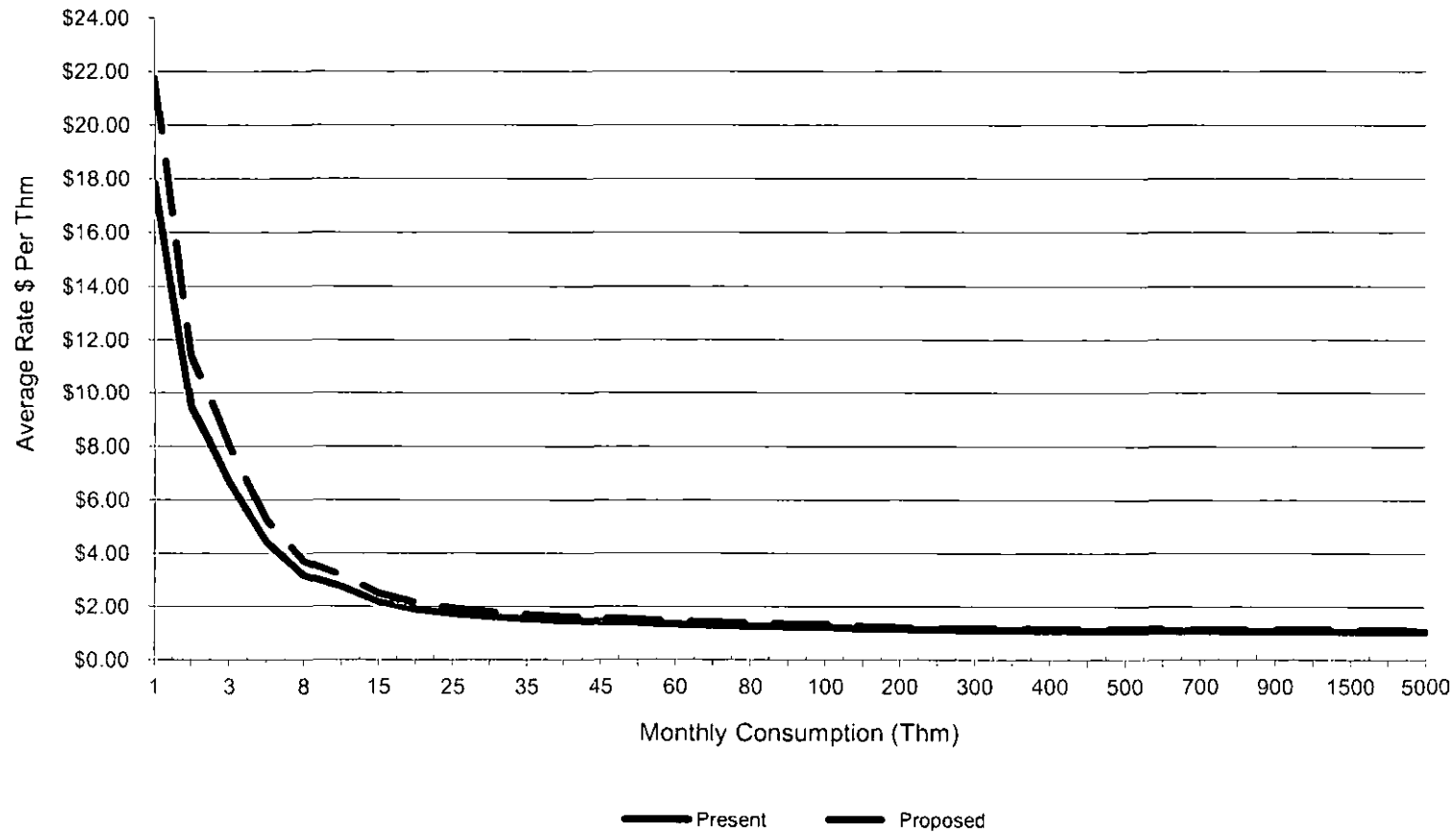
COLUMBIA GAS OF PENNSYLVANIA, INC.
 ALLOCATION FACTORS (CONT.)
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 2 OF 2
 WITNESS: B. E. ELLIOTT

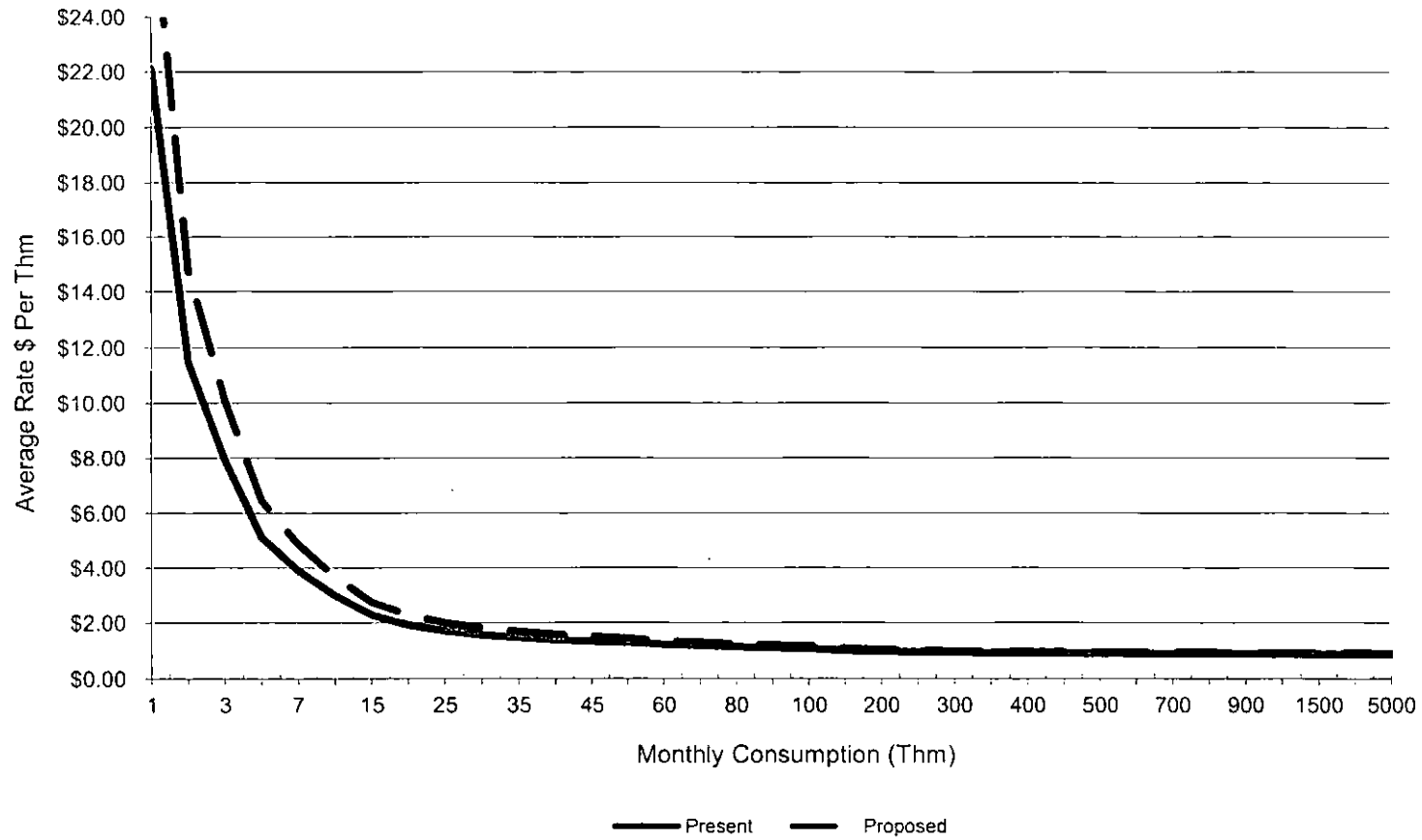
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28	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

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

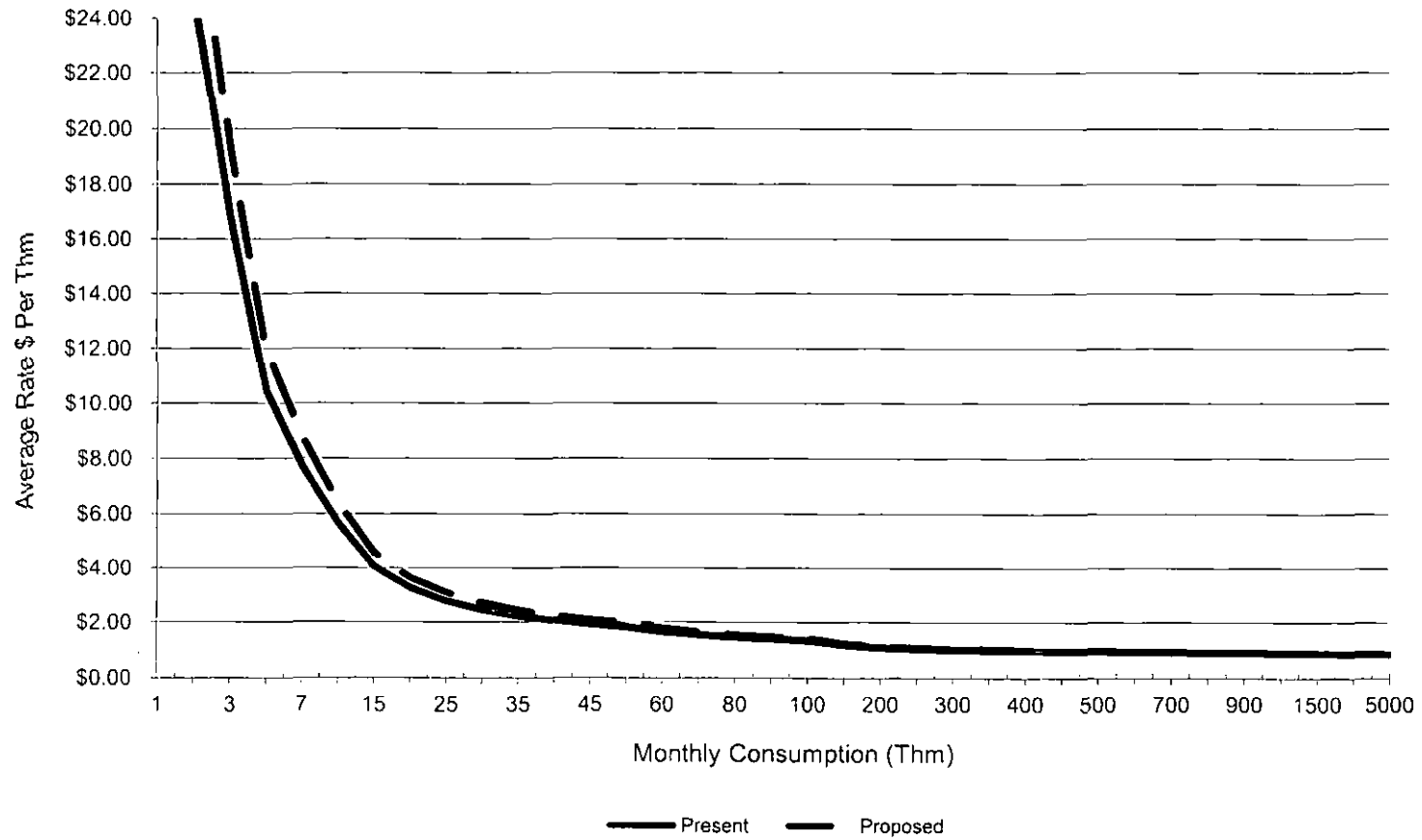


Witness: M. P. Balmert

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

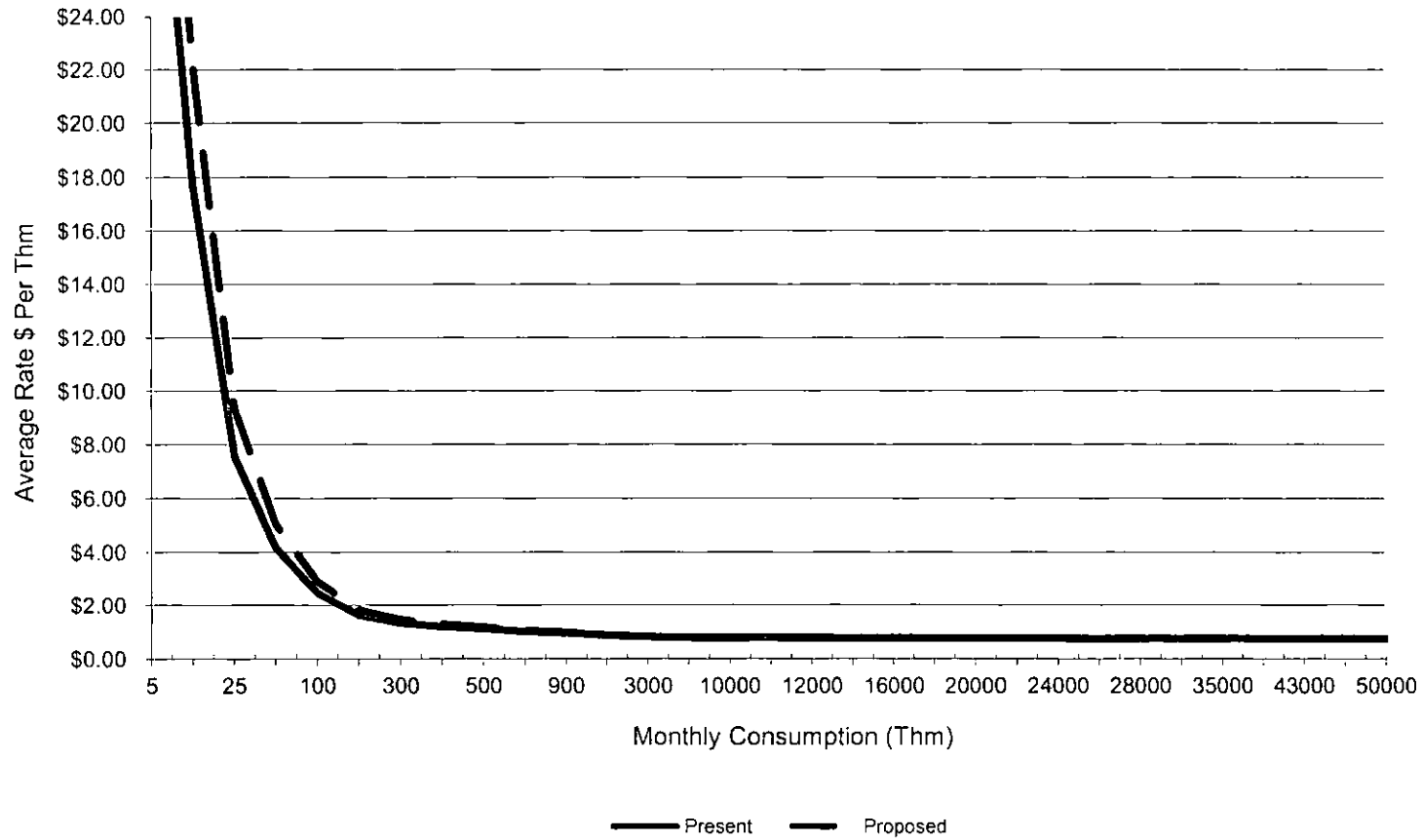


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)

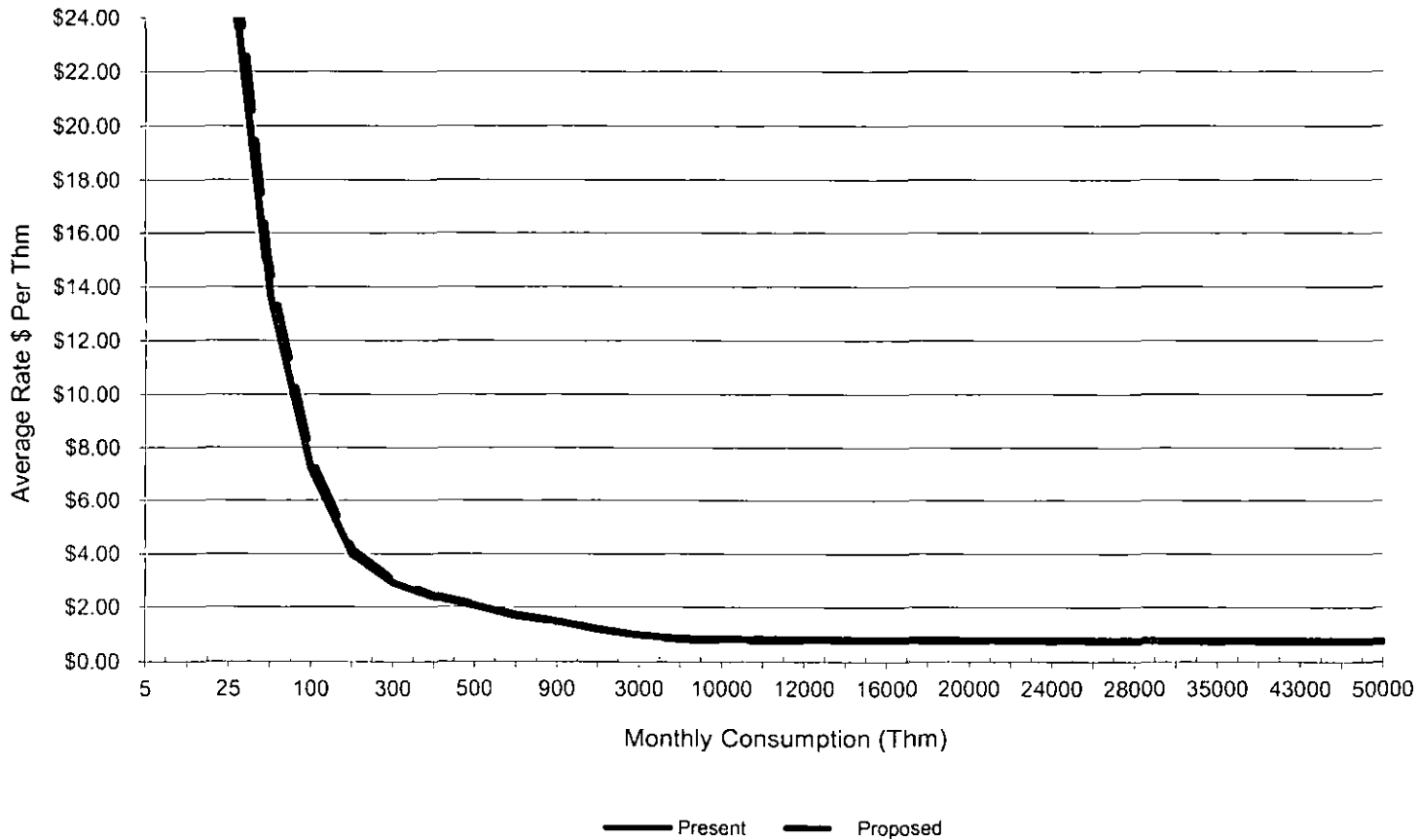


Witness: M. P. Balmert

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

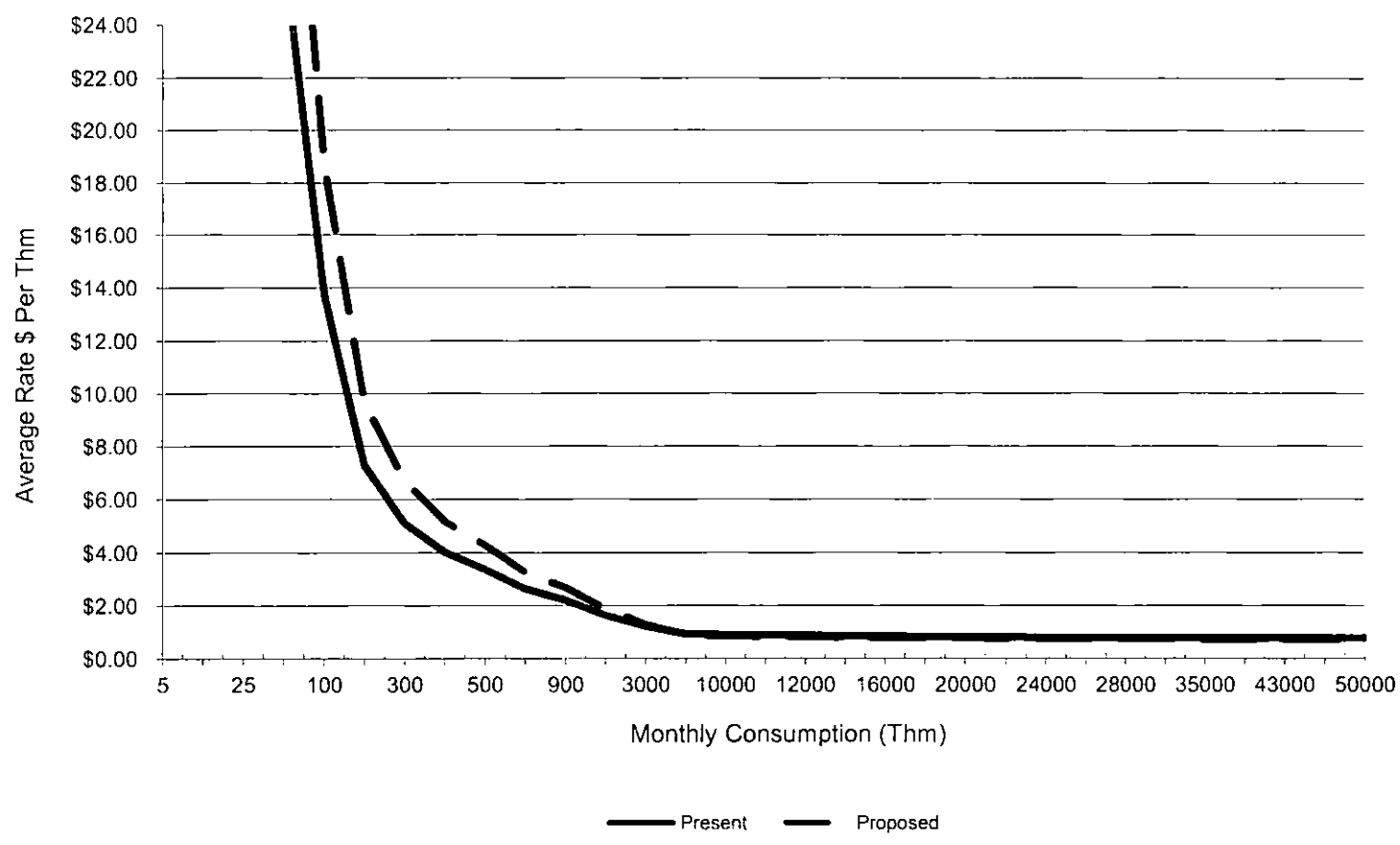


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)

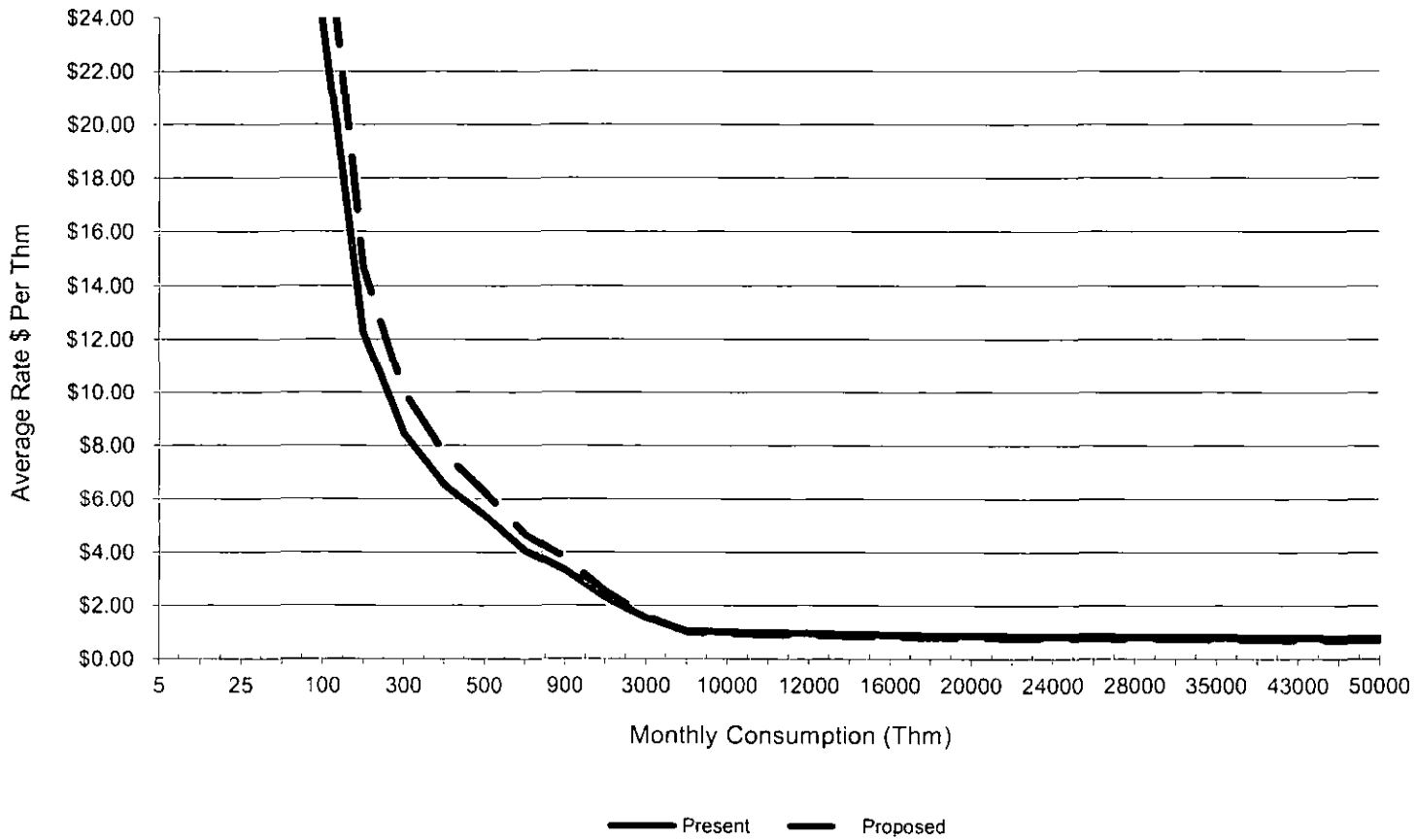


Witness: M. P. Balmert

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

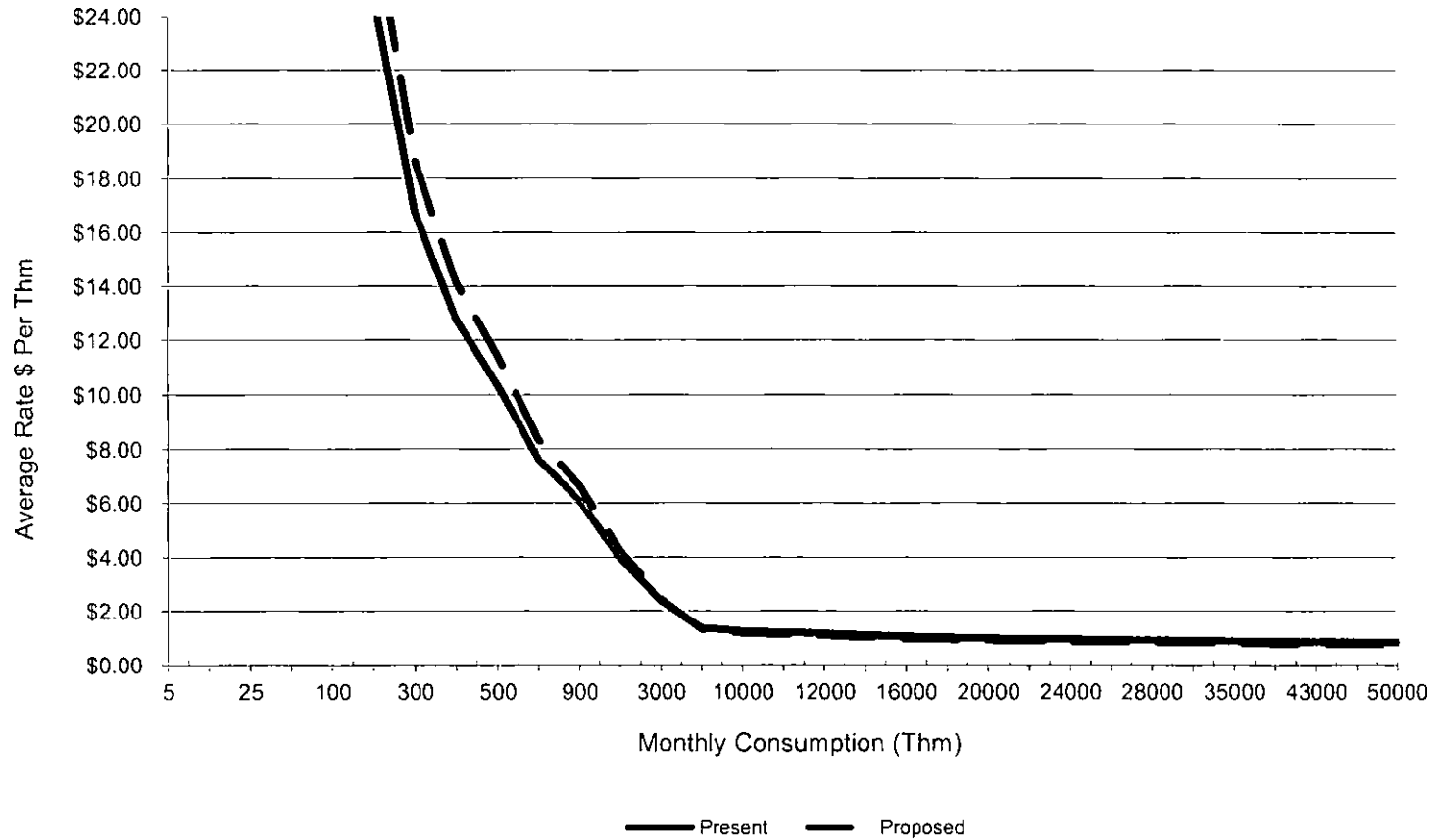


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)

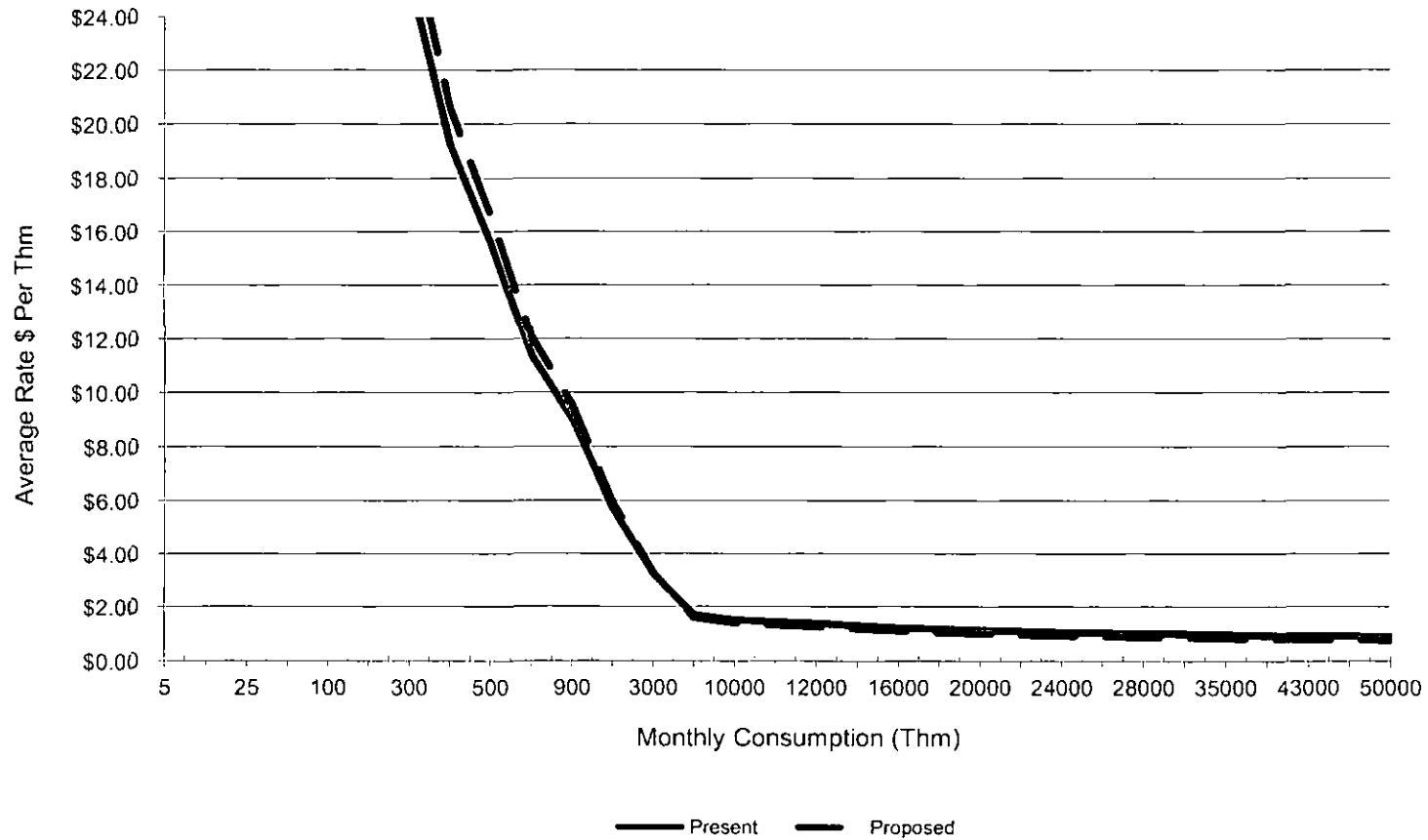


Witness: M. P. Balmert

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	\$ 20.60
COMMODITY CHARGE	\$ 0.42138	\$ 0.47354
RIDER USP	\$ 0.08800	\$ 0.09826
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
MERCHANT FUNCTION CHARGE	\$ 0.00676	\$ 0.00676
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00695	\$ 0.00166
RIDER CC	\$ 0.00009	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	20.60			3.85	22.99%
1	17.81	21.72	17.81	21.72	3.91	21.95%
2	18.88	22.83	9.44	11.42	3.95	20.92%
3	19.94	23.96	6.65	7.99	4.02	20.16%
5	22.06	26.20	4.41	5.24	4.14	18.77%
8	25.25	29.55	3.16	3.69	4.30	17.03%
10	27.37	31.79	2.74	3.18	4.42	16.15%
15	32.68	37.39	2.18	2.49	4.71	14.41%
20	37.99	42.99	1.90	2.15	5.00	13.16%
25	43.30	48.59	1.73	1.94	5.29	12.22%
30	48.61	54.17	1.62	1.81	5.56	11.44%
35	53.92	59.77	1.54	1.71	5.85	10.85%
40	59.24	65.37	1.48	1.63	6.13	10.35%
45	64.54	70.96	1.43	1.58	6.42	9.95%
50	69.86	76.56	1.40	1.53	6.70	9.59%
60	80.47	87.76	1.34	1.46	7.29	9.06%
70	91.10	98.95	1.30	1.41	7.85	8.62%
80	101.72	110.13	1.27	1.38	8.41	8.27%
90	112.33	121.33	1.25	1.35	9.00	8.01%
100	122.96	132.52	1.23	1.33	9.56	7.77%
150	176.07	188.48	1.17	1.26	12.41	7.05%
200	229.17	244.45	1.15	1.22	15.28	6.67%
250	282.28	300.41	1.13	1.20	18.13	6.42%
300	335.37	356.37	1.12	1.19	21.00	6.26%
350	388.48	412.33	1.11	1.18	23.85	6.14%
400	441.58	468.29	1.10	1.17	26.71	6.05%
450	494.69	524.25	1.10	1.17	29.56	5.98%
500	547.80	580.22	1.10	1.16	32.42	5.92%
600	654.01	692.14	1.09	1.15	38.13	5.83%
700	760.22	804.06	1.09	1.15	43.84	5.77%
800	866.42	915.98	1.08	1.14	49.56	5.72%
900	972.63	1,027.91	1.08	1.14	55.28	5.68%
1000	1,078.84	1,139.83	1.08	1.14	60.99	5.65%
1500	1,609.89	1,699.45	1.07	1.13	89.56	5.56%
2000	2,140.93	2,259.06	1.07	1.13	118.13	5.52%
5000	5,327.20	5,616.75	1.07	1.12	289.55	5.44%

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	\$ 21.25	\$ 27.75
ALL GAS CONSUMED	\$ 0.31385	\$ 0.35027
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
MERCHANT FUNCTION CHARGE	\$ 0.00196	\$ 0.00196
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
RIDER CC	\$ 0.00009	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	21.25	27.75			6.50	30.59%
1	22.11	28.64	22.11	28.64	6.53	29.53%
2	22.97	29.53	11.49	14.77	6.56	28.56%
3	23.83	30.42	7.94	10.14	6.59	27.65%
5	25.56	32.21	5.11	6.44	6.65	26.02%
7	27.29	34.00	3.90	4.86	6.71	24.59%
10	29.87	36.68	2.99	3.67	6.81	22.80%
15	34.18	41.14	2.28	2.74	6.96	20.36%
20	38.49	45.60	1.92	2.28	7.11	18.47%
25	42.80	50.06	1.71	2.00	7.26	16.96%
30	47.11	54.52	1.57	1.82	7.41	15.73%
35	51.42	58.98	1.47	1.69	7.56	14.70%
40	55.73	63.44	1.39	1.59	7.71	13.83%
45	60.04	67.90	1.33	1.51	7.86	13.09%
50	64.35	72.36	1.29	1.45	8.01	12.45%
60	72.97	81.29	1.22	1.35	8.32	11.40%
70	81.59	90.22	1.17	1.29	8.63	10.58%
80	90.21	99.15	1.13	1.24	8.94	9.91%
90	98.83	108.08	1.10	1.20	9.25	9.36%
100	107.45	117.01	1.07	1.17	9.56	8.90%
150	150.54	161.65	1.00	1.08	11.11	7.38%
200	193.63	206.29	0.97	1.03	12.66	6.54%
250	236.72	250.93	0.95	1.00	14.21	6.00%
300	279.81	295.57	0.93	0.99	15.76	5.63%
350	322.90	340.21	0.92	0.97	17.31	5.36%
400	365.99	384.85	0.91	0.96	18.86	5.15%
450	409.08	429.49	0.91	0.95	20.41	4.99%
500	452.17	474.13	0.90	0.95	21.96	4.86%
600	538.35	563.42	0.90	0.94	25.07	4.66%
700	624.53	652.71	0.89	0.93	28.18	4.51%
800	710.71	742.00	0.89	0.93	31.29	4.40%
900	796.89	831.29	0.89	0.92	34.40	4.32%
1000	883.07	920.58	0.88	0.92	37.51	4.25%
1500	1,313.96	1,367.04	0.88	0.91	53.08	4.04%
2000	1,744.85	1,813.50	0.87	0.91	68.65	3.93%
5000	4,330.13	4,492.20	0.87	0.90	162.07	3.74%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 SMALL GENERAL SALES SERVICE
 GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 48.00	\$ 55.50
ALL GAS CONSUMED	\$ 0.31385	\$ 0.31427
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
MERCHANT FUNCTION CHARGE	\$ 0.00196	\$ 0.00196
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
RIDER CC	\$ 0.00009	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	48.00	55.50			7.50	15.63%
1	48.86	56.35	48.86	56.35	7.49	15.33%
2	49.72	57.20	24.86	28.60	7.48	15.04%
3	50.58	58.05	16.86	19.35	7.47	14.77%
5	52.31	59.77	10.46	11.95	7.46	14.26%
7	54.04	61.49	7.72	8.78	7.45	13.79%
10	56.62	64.06	5.66	6.41	7.44	13.14%
15	60.93	68.34	4.06	4.56	7.41	12.16%
20	65.24	72.62	3.26	3.63	7.38	11.31%
25	69.55	76.90	2.78	3.08	7.35	10.57%
30	73.86	81.18	2.46	2.71	7.32	9.91%
35	78.17	85.46	2.23	2.44	7.29	9.33%
40	82.48	89.74	2.06	2.24	7.26	8.80%
45	86.79	94.02	1.93	2.09	7.23	8.33%
50	91.10	98.30	1.82	1.97	7.20	7.90%
60	99.72	106.87	1.66	1.78	7.15	7.17%
70	108.34	115.44	1.55	1.65	7.10	6.55%
80	116.96	124.01	1.46	1.55	7.05	6.03%
90	125.58	132.58	1.40	1.47	7.00	5.57%
100	134.20	141.15	1.34	1.41	6.95	5.18%
150	177.29	183.99	1.18	1.23	6.70	3.78%
200	220.38	226.83	1.10	1.13	6.45	2.93%
250	263.47	269.67	1.05	1.08	6.20	2.35%
300	306.56	312.51	1.02	1.04	5.95	1.94%
350	349.65	355.35	1.00	1.02	5.70	1.63%
400	392.74	398.19	0.98	1.00	5.45	1.39%
450	435.83	441.03	0.97	0.98	5.20	1.19%
500	478.92	483.87	0.96	0.97	4.95	1.03%
600	565.10	569.56	0.94	0.95	4.46	0.79%
700	651.28	655.25	0.93	0.94	3.97	0.61%
800	737.46	740.94	0.92	0.93	3.48	0.47%
900	823.64	826.63	0.92	0.92	2.99	0.36%
1000	909.82	912.32	0.91	0.91	2.50	0.27%
1500	1,340.71	1,340.78	0.89	0.89	0.07	0.01%
2000	1,771.60	1,769.24	0.89	0.88	(2.36)	-0.13%
5000	4,356.88	4,339.94	0.87	0.87	(16.94)	-0.39%

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	\$ 170.00	\$ 215.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.20523
Next 43,000 Thm per month	\$ 0.18672	\$ 0.20523
Next 54,000 Thm per month	\$ 0.16663	\$ 0.20523
Over 108,000 Thm per month	\$ 0.11416	\$ 0.20523
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	170.00	215.00			45.00	26.47%
5	173.84	218.73	34.77	43.75	44.89	25.82%
10	177.68	222.46	17.77	22.25	44.78	25.20%
25	189.20	233.64	7.57	9.35	44.44	23.49%
50	208.39	252.30	4.17	5.05	43.91	21.07%
100	246.80	289.58	2.47	2.90	42.78	17.33%
200	323.60	364.16	1.62	1.82	40.56	12.53%
300	400.38	438.75	1.33	1.46	38.37	9.58%
400	477.19	513.32	1.19	1.28	36.13	7.57%
500	553.97	587.90	1.11	1.18	33.93	6.12%
700	707.56	737.06	1.01	1.05	29.50	4.17%
900	861.15	886.22	0.96	0.98	25.07	2.91%
1500	1,321.92	1,333.70	0.88	0.89	11.78	0.89%
3000	2,473.85	2,452.41	0.82	0.82	(21.44)	-0.87%
8000	6,313.60	6,181.41	0.79	0.77	(132.19)	-2.09%
10000	7,849.50	7,673.01	0.78	0.77	(176.49)	-2.25%
11000	8,617.45	8,418.81	0.78	0.77	(198.64)	-2.31%
12000	9,350.03	9,164.60	0.78	0.76	(185.43)	-1.98%
14000	10,815.19	10,656.20	0.77	0.76	(158.99)	-1.47%
16000	12,280.35	12,147.80	0.77	0.76	(132.55)	-1.08%
18000	13,745.51	13,639.40	0.76	0.76	(106.11)	-0.77%
20000	15,210.67	15,131.00	0.76	0.76	(79.67)	-0.52%
22000	16,675.83	16,622.60	0.76	0.76	(53.23)	-0.32%
24000	18,140.99	18,114.20	0.76	0.75	(26.79)	-0.15%
26000	19,606.15	19,605.80	0.75	0.75	(0.35)	0.00%
28000	21,071.31	21,097.40	0.75	0.75	26.09	0.12%
30000	22,536.47	22,589.00	0.75	0.75	52.53	0.23%
35000	26,199.37	26,318.00	0.75	0.75	118.63	0.45%
40000	29,862.27	30,047.00	0.75	0.75	184.73	0.62%
43000	32,060.01	32,284.40	0.75	0.75	224.39	0.70%
45000	33,525.17	33,776.00	0.75	0.75	250.83	0.75%
50000	37,188.07	37,505.00	0.74	0.75	316.93	0.85%
54000	40,118.39	40,488.20	0.74	0.75	369.81	0.92%
60000	44,393.33	44,963.00	0.74	0.75	569.67	1.28%
70000	51,518.23	52,421.00	0.74	0.75	902.77	1.75%
80000	58,643.13	59,879.00	0.73	0.75	1,235.87	2.11%
90000	65,768.03	67,337.00	0.73	0.75	1,568.97	2.39%
95000	69,330.48	71,066.00	0.73	0.75	1,735.52	2.50%
100000	72,892.93	74,795.00	0.73	0.75	1,902.07	2.61%
108000	78,592.85	80,761.40	0.73	0.75	2,168.55	2.76%
110000	79,912.89	82,253.00	0.73	0.75	2,340.11	2.93%

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	\$ 640.00	\$ 685.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.19186
Next 43,000 Thm per month	\$ 0.18672	\$ 0.19186
Next 54,000 Thm per month	\$ 0.16663	\$ 0.19186
Over 108,000 Thm per month	\$ 0.11416	\$ 0.19186
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	640.00	685.00			45.00	7.03%
5	643.84	688.66	128.77	137.73	44.82	6.96%
10	647.68	692.32	64.77	69.23	44.64	6.89%
25	659.20	703.31	26.37	28.13	44.11	6.69%
50	678.40	721.62	13.57	14.43	43.22	6.37%
100	716.79	758.24	7.17	7.58	41.45	5.78%
200	793.59	831.49	3.97	4.16	37.90	4.78%
300	870.39	904.74	2.90	3.02	34.35	3.95%
400	947.19	977.99	2.37	2.44	30.80	3.25%
500	1,023.97	1,051.21	2.05	2.10	27.24	2.66%
700	1,177.56	1,197.69	1.68	1.71	20.13	1.71%
900	1,331.15	1,344.17	1.48	1.49	13.02	0.98%
1500	1,791.92	1,783.63	1.19	1.19	(8.29)	-0.46%
3000	2,943.85	2,882.28	0.98	0.96	(61.57)	-2.09%
8000	6,783.60	6,544.43	0.85	0.82	(239.17)	-3.53%
10000	8,319.50	8,009.29	0.83	0.80	(310.21)	-3.73%
11000	9,087.45	8,741.72	0.83	0.79	(345.73)	-3.80%
12000	9,820.03	9,474.16	0.82	0.79	(345.87)	-3.52%
14000	11,285.19	10,939.02	0.81	0.78	(346.17)	-3.07%
16000	12,750.35	12,403.88	0.80	0.78	(346.47)	-2.72%
18000	14,215.51	13,868.74	0.79	0.77	(346.77)	-2.44%
20000	15,680.67	15,333.60	0.78	0.77	(347.07)	-2.21%
22000	17,145.83	16,798.46	0.78	0.76	(347.37)	-2.03%
24000	18,610.99	18,263.32	0.78	0.76	(347.67)	-1.87%
26000	20,076.15	19,728.18	0.77	0.76	(347.97)	-1.73%
28000	21,541.31	21,193.04	0.77	0.76	(348.27)	-1.62%
30000	23,006.47	22,657.90	0.77	0.76	(348.57)	-1.52%
35000	26,669.37	26,320.05	0.76	0.75	(349.32)	-1.31%
40000	30,332.27	29,982.20	0.76	0.75	(350.07)	-1.15%
43000	32,530.01	32,179.49	0.76	0.75	(350.52)	-1.08%
45000	33,995.17	33,644.35	0.76	0.75	(350.82)	-1.03%
50000	37,658.07	37,306.50	0.75	0.75	(351.57)	-0.93%
54000	40,588.39	40,236.22	0.75	0.75	(352.17)	-0.87%
60000	44,863.33	44,630.80	0.75	0.74	(232.53)	-0.52%
70000	51,988.23	51,955.10	0.74	0.74	(33.13)	-0.06%
80000	59,113.13	59,279.40	0.74	0.74	166.27	0.28%
90000	66,238.03	66,603.70	0.74	0.74	365.67	0.55%
95000	69,800.48	70,265.85	0.73	0.74	465.37	0.67%
100000	73,362.93	73,928.00	0.73	0.74	565.07	0.77%
108000	79,062.85	79,787.44	0.73	0.74	724.59	0.92%
150000	106,783.69	110,549.50	0.71	0.74	3,765.81	3.53%
200000	139,784.69	147,171.00	0.70	0.74	7,386.31	5.28%
250000	172,785.69	183,792.50	0.69	0.74	11,006.81	6.37%
300000	205,786.69	220,414.00	0.69	0.73	14,627.31	7.11%
350000	238,787.69	257,035.50	0.68	0.73	18,247.81	7.64%
400000	271,788.69	293,657.00	0.68	0.73	21,868.31	8.05%
450000	304,789.69	330,278.50	0.68	0.73	25,488.81	8.36%
500000	337,790.69	366,900.00	0.68	0.73	29,109.31	8.62%

COLUMBIA GAS OF PENNSYLVANIA, INC.
 COMPARISON OF MONTHLY BILLS
 LARGE GENERAL SALES SERVICE
 GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,300.00	\$ 1,800.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.13812
Next 43,000 Thm per month	\$ 0.18672	\$ 0.13812
Next 54,000 Thm per month	\$ 0.16663	\$ 0.13812
Over 108,000 Thm per month	\$ 0.11416	\$ 0.13812
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	1,300.00	1,800.00			500.00	38.46%
5	1,303.84	1,803.39	260.77	360.68	499.55	38.31%
10	1,307.68	1,806.78	130.77	180.68	499.10	38.17%
25	1,319.20	1,816.96	52.77	72.68	497.76	37.73%
50	1,338.40	1,833.92	26.77	36.68	495.52	37.02%
100	1,376.79	1,867.86	13.77	18.68	491.07	35.67%
200	1,453.59	1,935.73	7.27	9.68	482.14	33.17%
300	1,530.39	2,003.60	5.10	6.68	473.21	30.92%
400	1,607.19	2,071.47	4.02	5.18	464.28	28.89%
500	1,683.98	2,139.33	3.37	4.28	455.35	27.04%
700	1,837.57	2,275.06	2.63	3.25	437.49	23.81%
900	1,991.16	2,410.79	2.21	2.68	419.63	21.07%
1500	2,451.93	2,818.00	1.63	1.88	366.07	14.93%
3000	3,603.86	3,836.04	1.20	1.28	232.18	6.44%
8000	7,443.61	7,229.49	0.93	0.90	(214.12)	-2.88%
10000	8,979.51	8,586.87	0.90	0.86	(392.64)	-4.37%
11000	9,747.46	9,265.56	0.89	0.84	(481.90)	-4.94%
12000	10,480.03	9,944.28	0.87	0.83	(535.75)	-5.11%
14000	11,945.19	11,301.66	0.85	0.81	(643.53)	-5.39%
16000	13,410.35	12,659.04	0.84	0.79	(751.31)	-5.60%
18000	14,875.51	14,016.42	0.83	0.78	(859.09)	-5.78%
20000	16,340.67	15,373.80	0.82	0.77	(966.87)	-5.92%
22000	17,805.83	16,731.18	0.81	0.76	(1,074.65)	-6.04%
24000	19,270.99	18,088.56	0.80	0.75	(1,182.43)	-6.14%
26000	20,736.15	19,445.94	0.80	0.75	(1,290.21)	-6.22%
28000	22,201.31	20,803.32	0.79	0.74	(1,397.99)	-6.30%
30000	23,666.47	22,160.70	0.79	0.74	(1,505.77)	-6.36%
35000	27,329.37	25,554.15	0.78	0.73	(1,775.22)	-6.50%
40000	30,992.27	28,947.60	0.77	0.72	(2,044.67)	-6.60%
43000	33,190.01	30,983.67	0.77	0.72	(2,206.34)	-6.65%
45000	34,655.17	32,341.05	0.77	0.72	(2,314.12)	-6.68%
50000	38,318.07	35,734.50	0.77	0.71	(2,583.57)	-6.74%
54000	41,248.39	38,449.26	0.76	0.71	(2,799.13)	-6.79%
60000	45,523.33	42,521.40	0.76	0.71	(3,001.93)	-6.59%
70000	52,648.23	49,308.30	0.75	0.70	(3,339.93)	-6.34%
80000	59,773.13	56,095.20	0.75	0.70	(3,677.93)	-6.15%
90000	66,898.03	62,882.10	0.74	0.70	(4,015.93)	-6.00%
95000	70,460.48	66,275.55	0.74	0.70	(4,184.93)	-5.94%
100000	74,022.93	69,669.00	0.74	0.70	(4,353.93)	-5.88%
108000	79,722.85	75,098.52	0.74	0.70	(4,624.33)	-5.80%
150000	107,443.69	103,603.50	0.72	0.69	(3,840.19)	-3.57%
200000	140,444.69	137,538.00	0.70	0.69	(2,906.69)	-2.07%
250000	173,445.69	171,472.50	0.69	0.69	(1,973.19)	-1.14%
300000	206,446.69	205,407.00	0.69	0.68	(1,039.69)	-0.50%
350000	239,447.69	239,341.50	0.68	0.68	(106.19)	-0.04%
400000	272,448.69	273,276.00	0.68	0.68	827.31	0.30%
450000	305,449.69	307,210.50	0.68	0.68	1,760.81	0.58%
500000	338,450.69	341,145.00	0.68	0.68	2,694.31	0.80%

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	\$ 2,300.00	\$ 2,800.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.11820
Next 43,000 Thm per month	\$ 0.18672	\$ 0.11820
Next 54,000 Thm per month	\$ 0.16663	\$ 0.11820
Over 108,000 Thm per month	\$ 0.11416	\$ 0.11820
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,300.00	2,800.00			500.00	21.74%
5	2,303.84	2,803.29	460.77	560.66	499.45	21.68%
10	2,307.68	2,806.58	230.77	280.66	498.90	21.62%
25	2,319.20	2,816.47	92.77	112.66	497.27	21.44%
50	2,338.40	2,832.94	46.77	56.66	494.54	21.15%
100	2,376.79	2,865.88	23.77	28.66	489.09	20.58%
200	2,453.59	2,931.76	12.27	14.66	478.17	19.49%
300	2,530.39	2,997.64	8.43	9.99	467.25	18.47%
400	2,607.19	3,063.52	6.52	7.66	456.33	17.50%
500	2,683.97	3,129.39	5.37	6.26	445.42	16.60%
700	2,837.56	3,261.14	4.05	4.66	423.58	14.93%
900	2,991.15	3,392.89	3.32	3.77	401.74	13.43%
1500	3,451.92	3,788.15	2.30	2.53	336.23	9.74%
3000	4,603.85	4,776.31	1.53	1.59	172.46	3.75%
8000	8,443.60	8,070.16	1.06	1.01	(373.44)	-4.42%
10000	9,979.50	9,387.70	1.00	0.94	(591.80)	-5.93%
11000	10,747.45	10,046.47	0.98	0.91	(700.98)	-6.52%
12000	11,480.03	10,705.24	0.96	0.89	(774.79)	-6.75%
14000	12,945.19	12,022.78	0.92	0.86	(922.41)	-7.13%
16000	14,410.35	13,340.32	0.90	0.83	(1,070.03)	-7.43%
18000	15,875.51	14,657.86	0.88	0.81	(1,217.65)	-7.67%
20000	17,340.67	15,975.40	0.87	0.80	(1,365.27)	-7.87%
22000	18,805.83	17,292.94	0.85	0.79	(1,512.89)	-8.04%
24000	20,270.99	18,610.48	0.84	0.78	(1,660.51)	-8.19%
26000	21,736.15	19,928.02	0.84	0.77	(1,808.13)	-8.32%
28000	23,201.31	21,245.56	0.83	0.76	(1,955.75)	-8.43%
30000	24,666.47	22,563.10	0.82	0.75	(2,103.37)	-8.53%
35000	28,329.37	25,856.95	0.81	0.74	(2,472.42)	-8.73%
40000	31,992.27	29,150.80	0.80	0.73	(2,841.47)	-8.88%
43000	34,190.01	31,127.11	0.80	0.72	(3,062.90)	-8.96%
45000	35,655.17	32,444.65	0.79	0.72	(3,210.52)	-9.00%
50000	39,318.07	35,738.50	0.79	0.71	(3,579.57)	-9.10%
54000	42,248.39	38,373.58	0.78	0.71	(3,874.81)	-9.17%
60000	46,523.33	42,326.20	0.78	0.71	(4,197.13)	-9.02%
70000	53,648.23	48,913.90	0.77	0.70	(4,734.33)	-8.82%
80000	60,773.13	55,501.60	0.76	0.69	(5,271.53)	-8.67%
90000	67,898.03	62,089.30	0.75	0.69	(5,808.73)	-8.56%
95000	71,460.48	65,383.15	0.75	0.69	(6,077.33)	-8.50%
100000	75,022.93	68,677.00	0.75	0.69	(6,345.93)	-8.46%
108000	80,722.85	73,947.16	0.75	0.68	(6,775.69)	-8.39%
150000	108,443.69	101,615.50	0.72	0.68	(6,828.19)	-6.30%
200000	141,444.69	134,554.00	0.71	0.67	(6,890.69)	-4.87%
250000	174,445.69	167,492.50	0.70	0.67	(6,953.19)	-3.99%
300000	207,446.69	200,431.00	0.69	0.67	(7,015.69)	-3.38%
350000	240,447.69	233,369.50	0.69	0.67	(7,078.19)	-2.94%
400000	273,448.69	266,308.00	0.68	0.67	(7,140.69)	-2.61%
450000	306,449.69	299,246.50	0.68	0.66	(7,203.19)	-2.35%
500000	339,450.69	332,185.00	0.68	0.66	(7,265.69)	-2.14%

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	\$ 4,800.00	\$ 5,400.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.09784
Next 43,000 Thm per month	\$ 0.18672	\$ 0.09784
Next 54,000 Thm per month	\$ 0.16663	\$ 0.09784
Over 108,000 Thm per month	\$ 0.11416	\$ 0.09784
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	4,800.00	5,400.00			600.00	12.50%
5	4,803.84	5,403.19	960.77	1,080.64	599.35	12.48%
10	4,807.68	5,406.38	480.77	540.64	598.70	12.45%
25	4,819.20	5,415.96	192.77	216.64	596.76	12.38%
50	4,838.40	5,431.92	96.77	108.64	593.52	12.27%
100	4,876.79	5,463.84	48.77	54.64	587.05	12.04%
200	4,953.59	5,527.68	24.77	27.64	574.09	11.59%
300	5,030.39	5,591.52	16.77	18.64	561.13	11.15%
400	5,107.19	5,655.36	12.77	14.14	548.17	10.73%
500	5,183.97	5,719.20	10.37	11.44	535.23	10.32%
700	5,337.56	5,846.88	7.63	8.35	509.32	9.54%
900	5,491.15	5,974.56	6.10	6.64	483.41	8.80%
1500	5,951.92	6,357.60	3.97	4.24	405.68	6.82%
3000	7,103.85	7,315.22	2.37	2.44	211.37	2.98%
8000	10,943.60	10,507.27	1.37	1.31	(436.33)	-3.99%
10000	12,479.50	11,784.09	1.25	1.18	(695.41)	-5.57%
11000	13,247.45	12,422.50	1.20	1.13	(824.95)	-6.23%
12000	13,980.03	13,060.92	1.17	1.09	(919.11)	-6.57%
14000	15,445.19	14,337.74	1.10	1.02	(1,107.45)	-7.17%
16000	16,910.35	15,614.56	1.06	0.98	(1,295.79)	-7.66%
18000	18,375.51	16,891.38	1.02	0.94	(1,484.13)	-8.08%
20000	19,840.67	18,168.20	0.99	0.91	(1,672.47)	-8.43%
22000	21,305.83	19,445.02	0.97	0.88	(1,860.81)	-8.73%
24000	22,770.99	20,721.84	0.95	0.86	(2,049.15)	-9.00%
26000	24,236.15	21,998.66	0.93	0.85	(2,237.49)	-9.23%
28000	25,701.31	23,275.48	0.92	0.83	(2,425.83)	-9.44%
30000	27,166.47	24,552.30	0.91	0.82	(2,614.17)	-9.62%
35000	30,829.37	27,744.35	0.88	0.79	(3,085.02)	-10.01%
40000	34,492.27	30,936.40	0.86	0.77	(3,555.87)	-10.31%
43000	36,690.01	32,851.63	0.85	0.76	(3,838.38)	-10.46%
45000	38,155.17	34,128.45	0.85	0.76	(4,026.72)	-10.55%
50000	41,818.07	37,320.50	0.84	0.75	(4,497.57)	-10.76%
54000	44,748.39	39,874.14	0.83	0.74	(4,874.25)	-10.89%
60000	49,023.33	43,704.60	0.82	0.73	(5,318.73)	-10.85%
70000	56,148.23	50,088.70	0.80	0.72	(6,059.53)	-10.79%
80000	63,273.13	56,472.80	0.79	0.71	(6,800.33)	-10.75%
90000	70,398.03	62,856.90	0.78	0.70	(7,541.13)	-10.71%
95000	73,960.48	66,048.95	0.78	0.70	(7,911.53)	-10.70%
100000	77,522.93	69,241.00	0.78	0.69	(8,281.93)	-10.68%
108000	83,222.85	74,348.28	0.77	0.69	(8,874.57)	-10.66%
150000	110,943.69	101,161.50	0.74	0.67	(9,782.19)	-8.82%
200000	143,944.69	133,082.00	0.72	0.67	(10,862.69)	-7.55%
250000	176,945.69	165,002.50	0.71	0.66	(11,943.19)	-6.75%
300000	209,946.69	196,923.00	0.70	0.66	(13,023.69)	-6.20%
350000	242,947.69	228,843.50	0.69	0.65	(14,104.19)	-5.81%
400000	275,948.69	260,764.00	0.69	0.65	(15,184.69)	-5.50%
450000	308,949.69	292,684.50	0.69	0.65	(16,265.19)	-5.26%
500000	341,950.69	324,605.00	0.68	0.65	(17,345.69)	-5.07%

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	\$ 7,400.00	\$ 8,000.00
First 11,000 Thm per month	\$ 0.22209	\$ 0.05684
Next 43,000 Thm per month	\$ 0.18672	\$ 0.05684
Next 54,000 Thm per month	\$ 0.16663	\$ 0.05684
Over 108,000 Thm per month	\$ 0.11416	\$ 0.05684
RIDER PGCC	\$ 0.44009	\$ 0.44009
RIDER PGDC	\$ 0.10203	\$ 0.10203
GAS PROCUREMENT CHARGE	\$ 0.00695	\$ 0.00166
COMMODITY E-FACTOR	\$ (0.00321)	\$ (0.00321)
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	7,400.00	8,000.00			600.00	8.11%
5	7,403.84	8,002.98	1,480.77	1,600.60	599.14	8.09%
10	7,407.68	8,005.96	740.77	800.60	598.28	8.08%
25	7,419.20	8,014.93	296.77	320.60	595.73	8.03%
50	7,438.40	8,029.86	148.77	160.60	591.46	7.95%
100	7,476.79	8,059.73	74.77	80.60	582.94	7.80%
200	7,553.59	8,119.47	37.77	40.60	565.88	7.49%
300	7,630.39	8,179.21	25.43	27.26	548.82	7.19%
400	7,707.19	8,238.95	19.27	20.60	531.76	6.90%
500	7,783.97	8,298.70	15.57	16.60	514.73	6.61%
700	7,937.56	8,418.18	11.34	12.03	480.62	6.06%
900	8,091.15	8,537.66	8.99	9.49	446.51	5.52%
1500	8,551.92	8,896.10	5.70	5.93	344.18	4.02%
3000	9,703.85	9,792.22	3.23	3.26	88.37	0.91%
8000	13,543.60	12,779.27	1.69	1.60	(764.33)	-5.64%
10000	15,079.50	13,974.09	1.51	1.40	(1,105.41)	-7.33%
11000	15,847.45	14,571.50	1.44	1.32	(1,275.95)	-8.05%
12000	16,580.03	15,168.92	1.38	1.26	(1,411.11)	-8.51%
14000	18,045.19	16,363.74	1.29	1.17	(1,681.45)	-9.32%
16000	19,510.35	17,558.56	1.22	1.10	(1,951.79)	-10.00%
18000	20,975.51	18,753.38	1.17	1.04	(2,222.13)	-10.59%
20000	22,440.67	19,948.20	1.12	1.00	(2,492.47)	-11.11%
22000	23,905.83	21,143.02	1.09	0.96	(2,762.81)	-11.56%
24000	25,370.99	22,337.84	1.06	0.93	(3,033.15)	-11.96%
26000	26,836.15	23,532.66	1.03	0.91	(3,303.49)	-12.31%
28000	28,301.31	24,727.48	1.01	0.88	(3,573.83)	-12.63%
30000	29,766.47	25,922.30	0.99	0.86	(3,844.17)	-12.91%
35000	33,429.37	28,909.35	0.96	0.83	(4,520.02)	-13.52%
40000	37,092.27	31,896.40	0.93	0.80	(5,195.87)	-14.01%
43000	39,290.01	33,688.63	0.91	0.78	(5,601.38)	-14.26%
45000	40,755.17	34,883.45	0.91	0.78	(5,871.72)	-14.41%
50000	44,418.07	37,870.50	0.89	0.76	(6,547.57)	-14.74%
54000	47,348.39	40,260.14	0.88	0.75	(7,088.25)	-14.97%
60000	51,623.33	43,844.60	0.86	0.73	(7,778.73)	-15.07%
70000	58,748.23	49,818.70	0.84	0.71	(8,929.53)	-15.20%
80000	65,873.13	55,792.80	0.82	0.70	(10,080.33)	-15.30%
90000	72,998.03	61,766.90	0.81	0.69	(11,231.13)	-15.39%
95000	76,560.48	64,753.95	0.81	0.68	(11,806.53)	-15.42%
100000	80,122.93	67,741.00	0.80	0.68	(12,381.93)	-15.45%
108000	85,822.85	72,520.28	0.79	0.67	(13,302.57)	-15.50%
150000	113,543.69	97,611.50	0.76	0.65	(15,932.19)	-14.03%
200000	146,544.69	127,482.00	0.73	0.64	(19,062.69)	-13.01%
250000	179,545.69	157,352.50	0.72	0.63	(22,193.19)	-12.36%
300000	212,546.69	187,223.00	0.71	0.62	(25,323.69)	-11.91%
350000	245,547.69	217,093.50	0.70	0.62	(28,454.19)	-11.59%
400000	278,548.69	246,964.00	0.70	0.62	(31,584.69)	-11.34%
450000	311,549.69	276,834.50	0.69	0.62	(34,715.19)	-11.14%
500000	344,550.69	306,705.00	0.69	0.61	(37,845.69)	-10.98%

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, 2015. Schedule 2 is for the Fully Forecasted Rate Year which is for the twelve-month period ending December 31, 2016. 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, 2015

	<u>(MDth)</u>
Annualized Sales (Exhibit No. 103)	33,597
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	33,597
City Gate Purchases	0
Local Production	255
Storage	(255)
Total	33,597

Schedule 2: Twelve Month Ending December 31, 2016

	(MDth)
Annualized Sales (Exhibit No. 103)	33,585
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	34,079
City Gate Purchases	0
Local Production	256
Storage	(750)
Total	33,585

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 3, for details of Purchased Gas for the twelve months ended November 2013 and November 2014.

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 2013 and November 2014.

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 2013 and November 2014.

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, 2015
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, 2015 is \$5,384,061 and for twelve months ending December 31, 2016 is \$299,766. 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, 2015
 Adjustments to Purchased Gas Expense
 53.62

(1) Purchased Gas Costs \$
 Per Books for the Twelve Months Ended 196,163,585
 November 30, 2015

(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>
Gas Supply Expense			
Residential Sales Service - RSS	5.3891	23,369,159	125,938,733
Small General Sales Service - SGSS	5.3891	9,101,664	49,049,775
Negotiated Sales Service - NSS	Varies	65,300	273,369
Large General Sales Service - LGSS	5.3891	1,015,414	5,472,169
Residential Distribution Service - RDS	0.7266	8,153,964	5,924,670
Residential Distribution Service (CAP)- RCC	0.7266	2,519,036	1,830,332
Small Commercial Distribution - SCD	0.7266	2,094,820	1,522,096
Small General Distribution Service - SGDS	1.0203	753,093	<u>768,381</u>
 Total Gas Supply Expense			 190,779,524
 Gas Supply Expense Adjustment			 5,384,061

Columbia Gas of Pennsylvania, Inc.
 Operations and Maintenance Expense Adjustments
 To the Twelve Months Ended December 31, 2016
 Adjustments to Purchased Gas Expense
 53.62

(1) Purchased Gas Costs \$
 Per Books for the Twelve Months Ended 190,779,525
 December 31, 2016

(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	5.3891	23,280,676	125,461,892
Small General Sales Service - SGSS	5.3891	9,128,568	49,194,765
Negotiated Sales Service - NSS	Varies	65,000	272,136
Large General Sales Service - LGSS	5.3891	1,014,741	5,468,538
Residential Distribution Service - RDS	0.7266	8,134,026	5,910,184
Residential Distribution Service (CAP) - RCC	0.7266	2,512,974	1,825,927
Small Commercial Distribution - SCD	0.7266	2,149,044	1,561,496
Small General Distribution Service - SGDS	1.0203	769,208	<u>784,822</u>
Total Gas Supply Expense			190,479,759
Gas Supply Expense Adjustment			299,766

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61 (a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall to be made at the time the base rate case under 66 Pa. C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

Response: Please see Exhibit No. 12, Schedule No. 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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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. §1 308.
 - (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.

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- (b) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reason for each increase or decrease.
 - (2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.
 - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
 - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
 - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
 - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response: Refer to Exhibit No. 13, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see Exhibit GAS-ROR-13 for projected revenues and expenses.

Please see Exhibit 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.

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

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

See Exhibit No. 13, Schedule No. 6.

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

26. Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response: Refer to Exhibit No. 14, Schedule No. 1

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

6. Supply copies of all present and proposed Gas Tariffs.

Response: Refer to Exhibit No. 14, Schedule No 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

1. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response: See Exhibit No. 15 Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

2. Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response: See Exhibit No. 15 Schedule No. 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 II. RATE OF RETURN

A. ALL UTILITIES

24. Attach chart explaining Company's relationship to its affiliates (System Structure).

Response: See Exhibit No.15 Schedule No. 3.

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

7. Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response: Refer to Exhibit No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

C. GAS UTILITIES

1. Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas services areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
 - (i) Explain how respondent stores or manufactures gas; if applicable.
 - (ii) State whether the company has peak shaving facilities.
 - (iii) Provide details of coal-gasification programs, if any.
 - (iv) Describe the potential for emergency purchases of gas.
 - (iv) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
 - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future supply, as follows:
 - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
 - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
C. GAS UTILITIES

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response: See Exhibit No. 17.

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

- 28. Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and non-affiliated utilities, including determination of costs terms of contract, and other pertinent information.

Response: See Exhibit No. 17.