

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

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

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2024, 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, 2025, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2024

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



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March 1, 2024

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, 2024 are presented in the attached report. The results of our study as of November 30, 2023 are presented in our report titled "2023 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of November 30, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, reading "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Senior Analyst

JJS:mle

076437.000

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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, 2024.

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 2021.

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 2021 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 2021 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

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

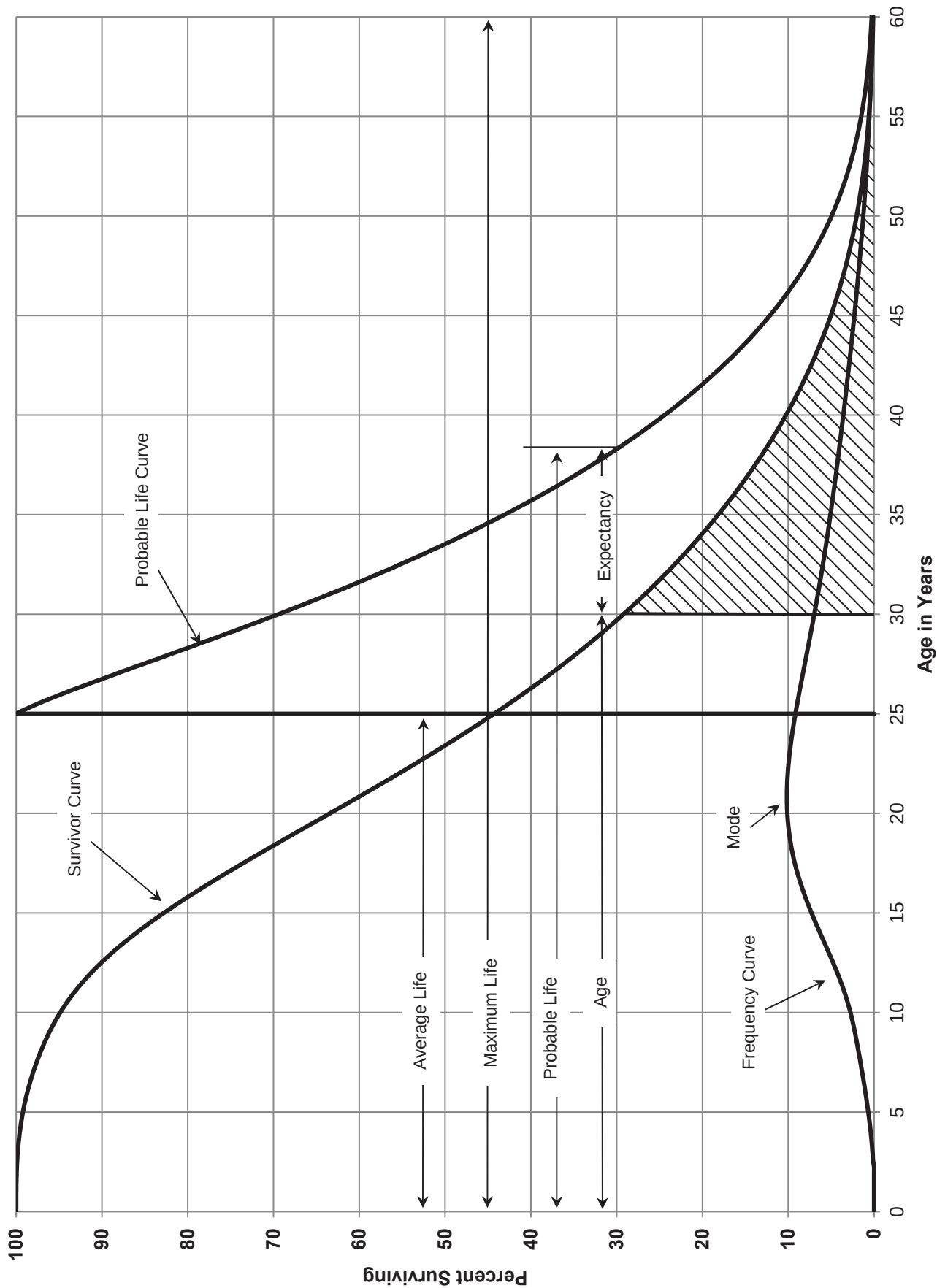


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

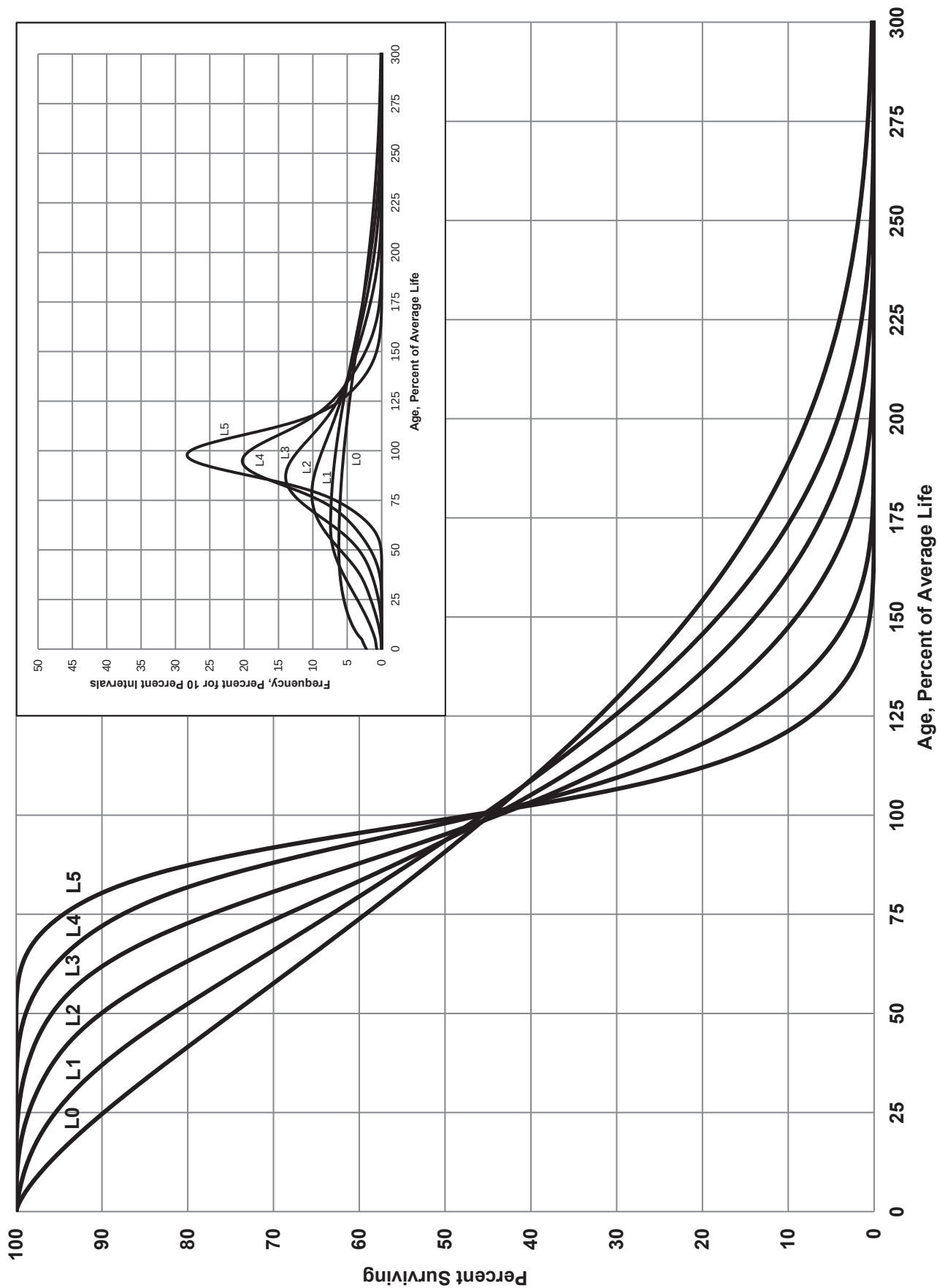


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

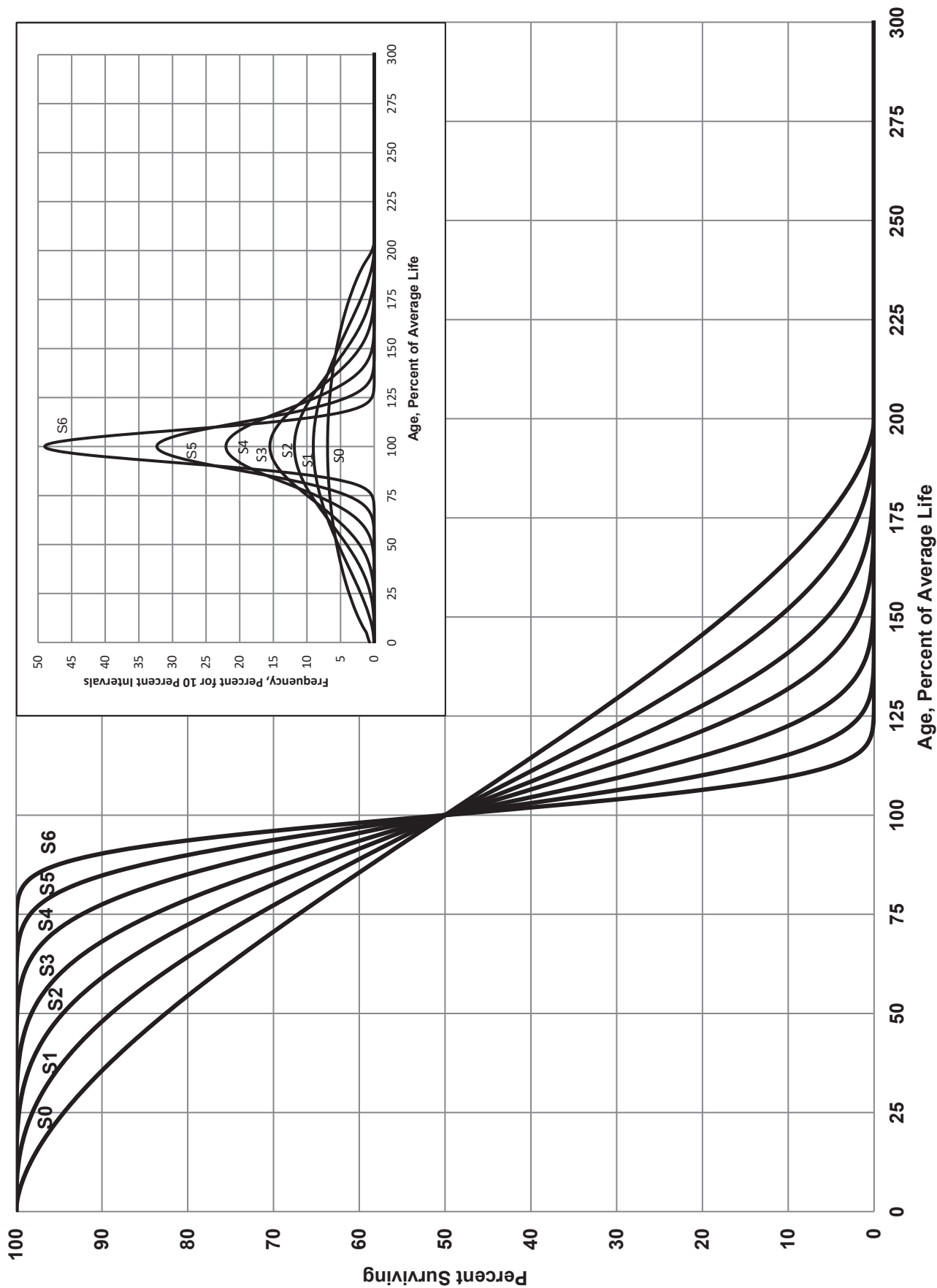


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

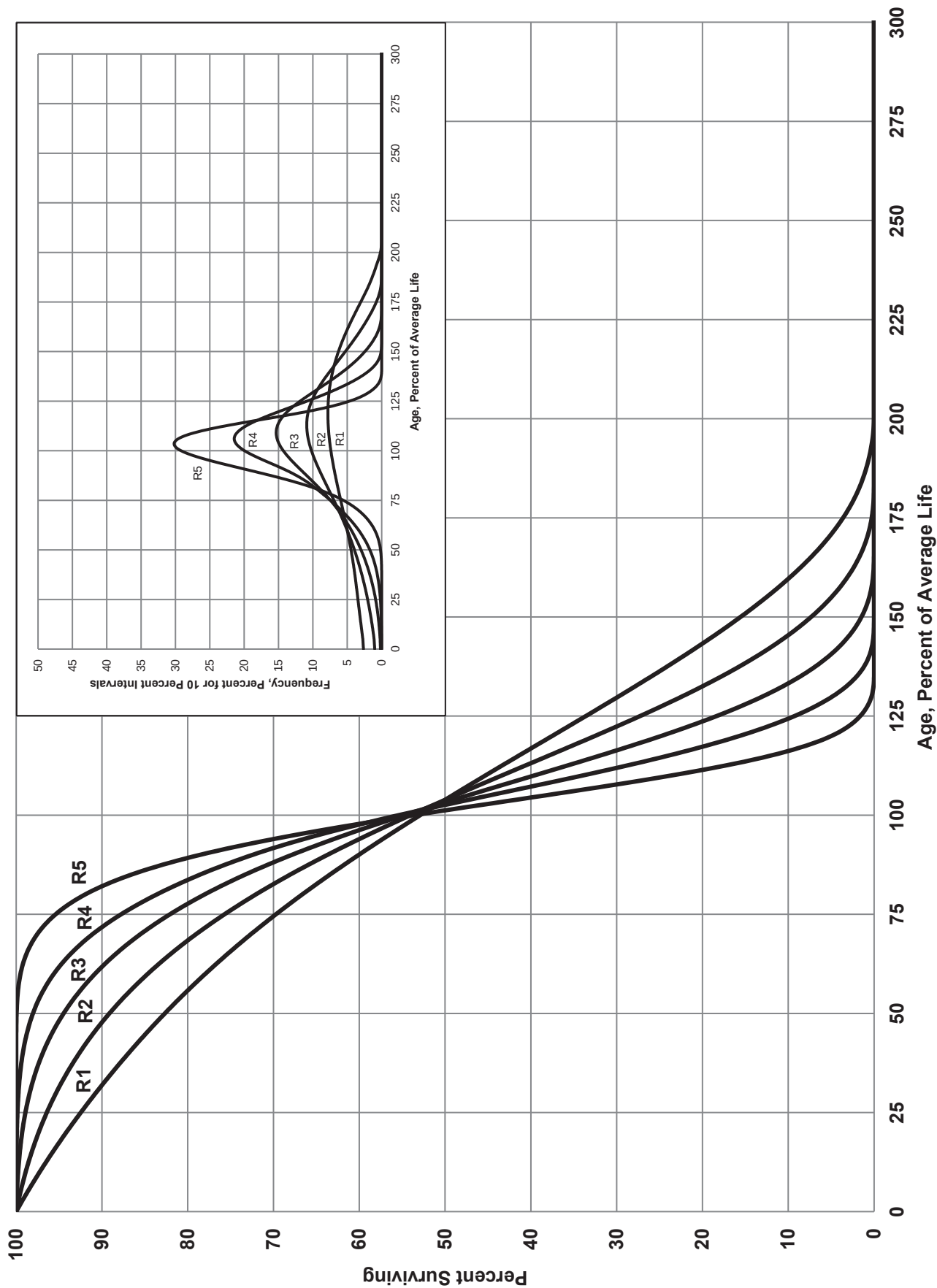


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

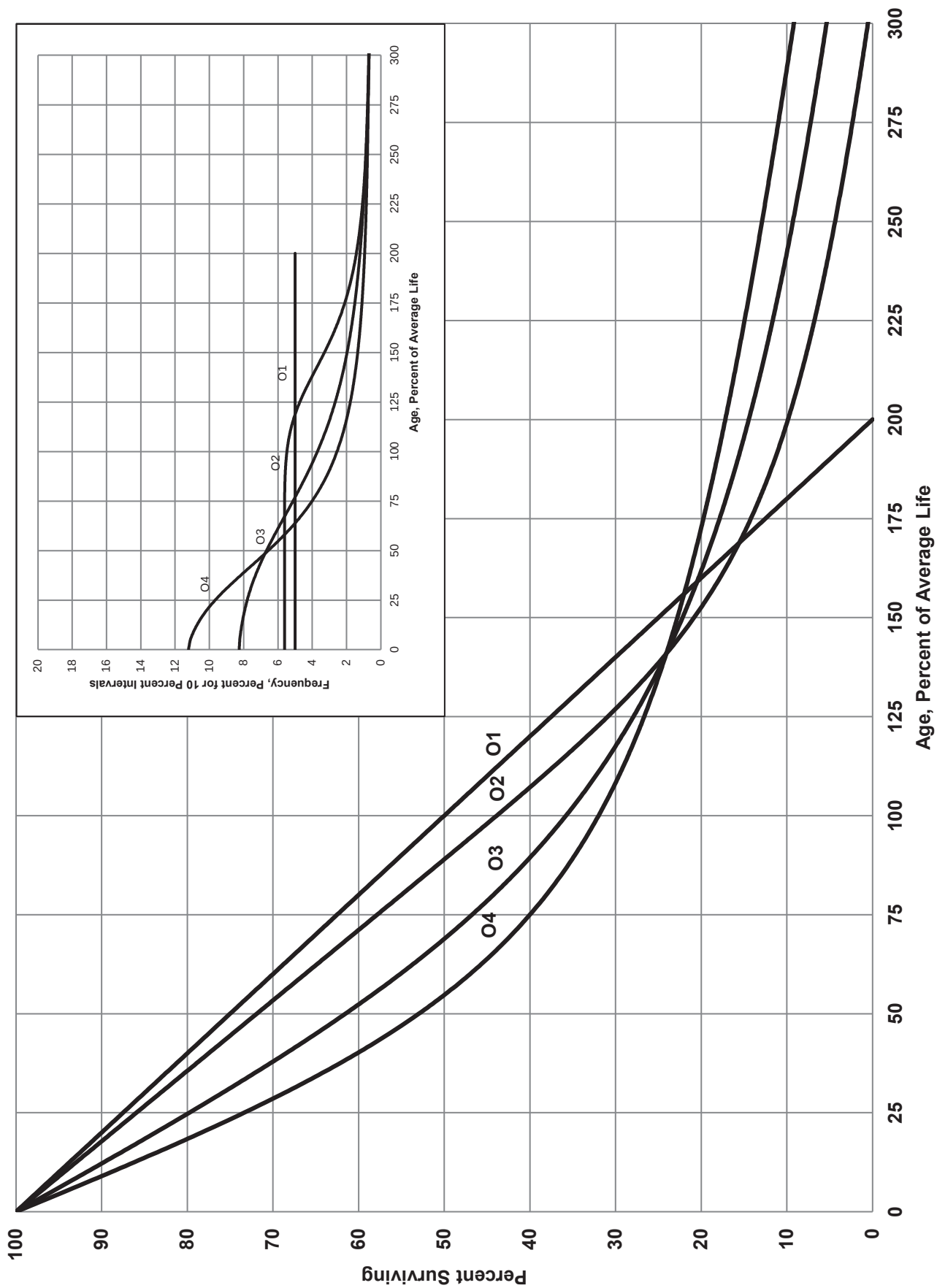


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2010 were retired in 2015. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

		Retirements, Thousands of Dollars											Placement Band 2010-2024	
		During Year											Experience Band 2015-2024	
Year		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age	
Placed	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Interval	(13)
2010	10	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2011	11	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2012	11	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2013	8	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2014	9	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2015	4	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2016			5	11	12	13	14	15	16	18	20	113	7½-8½	
2017				6	12	13	15	16	17	19	19	124	6½-7½	
2018					6	13	15	16	17	19	19	131	5½-6½	
2019						7	14	16	17	19	20	143	4½-5½	
2020							8	18	20	22	23	146	3½-4½	
2021								9	20	22	25	150	2½-3½	
2022									11	23	25	151	1½-2½	
2023										11	24	153	½-1½	
2024											13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606			

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024				Placement Band 2010-2024									
Acquisitions, Transfers and Sales, Thousands of Dollars													
		During Year										Total During Age Interval (12)	Age Interval (13)
Year Placed (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2024 (11)			
2010	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016	-	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2017	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2018	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2019	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2020	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	3½-4½
2021	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2022	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	1½-2½
2023	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2024	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	-	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 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 2020 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024												Placement Band 2010-2024		
Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Age Interval	Beginning of	Age Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)	
2010	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2011	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½	
2012	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½	
2013	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½	
2014	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½	
2015	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½	
2016		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½	
2017			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½	
2018				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½	
2019					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½	
2020						750 ^a	742	724	685	663	4,332	4,332	3½-4½	
2021							850 ^a	841	821	799	4,955	4,955	2½-3½	
2022								960 ^a	949	926	5,719	5,719	1½-2½	
2023									1,080 ^a	1,069	6,579	6,579	½-1½	
2024										1,220 ^a	7,490	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780		

^aAdditions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024

Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

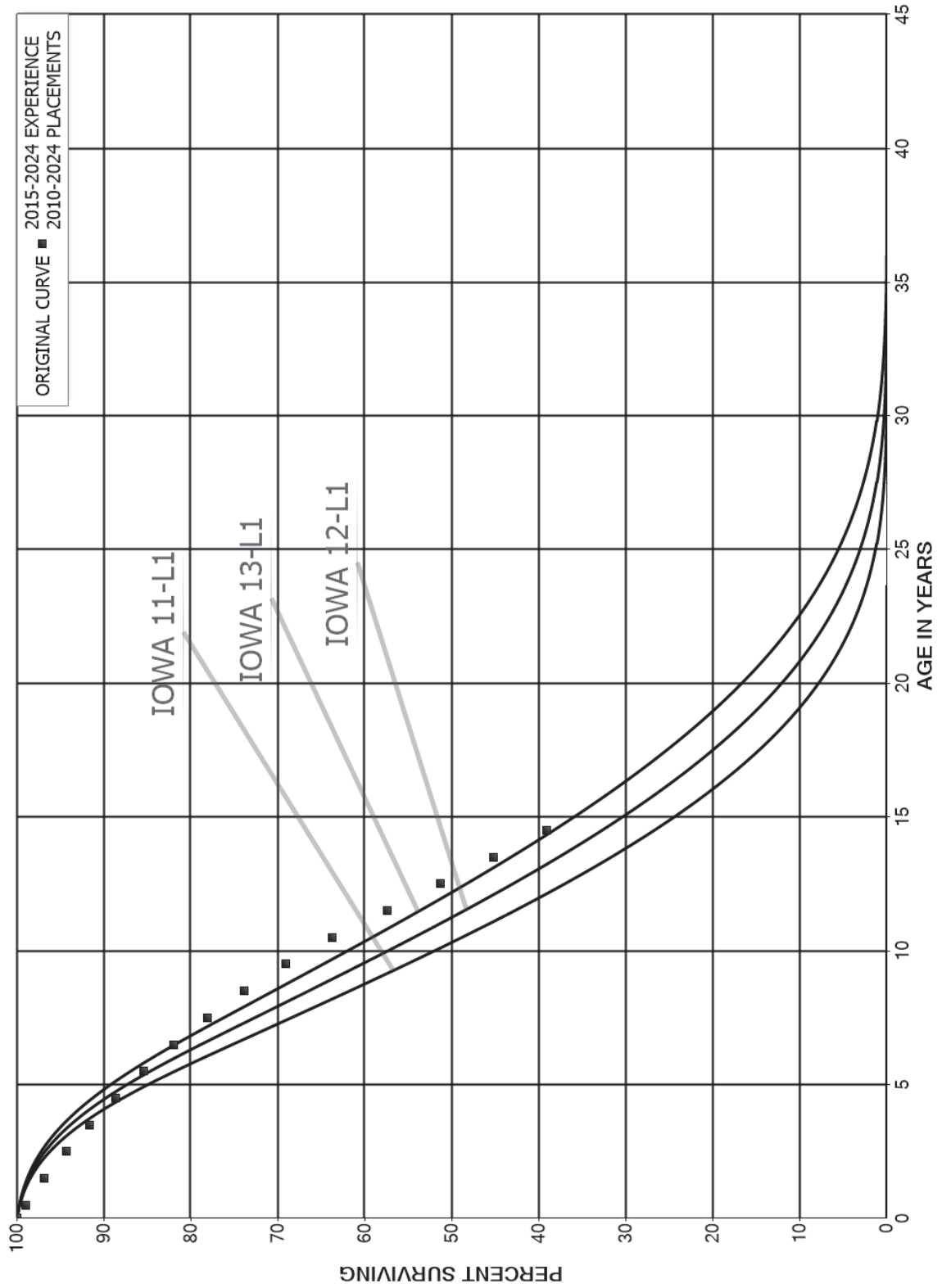


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

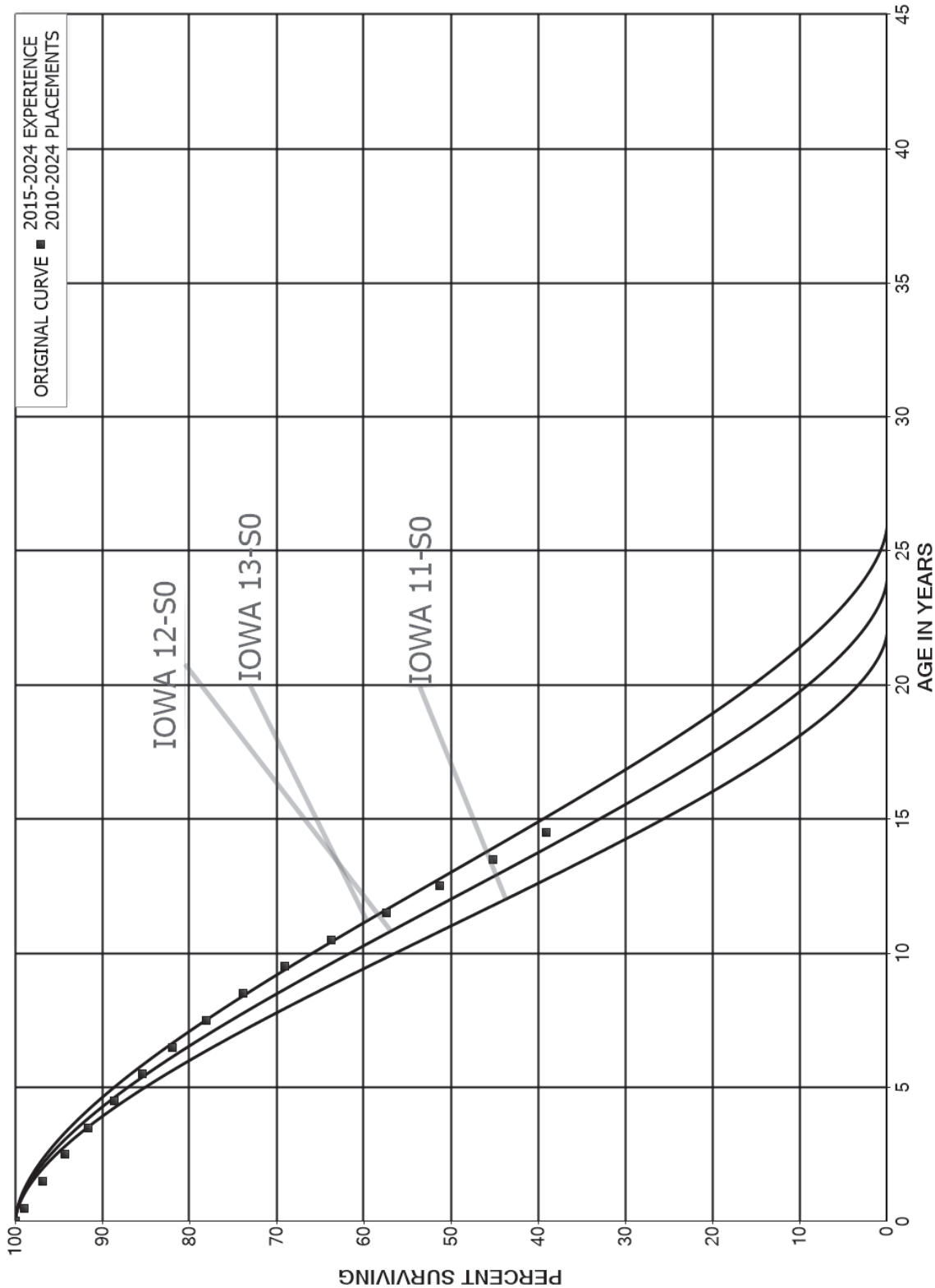


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

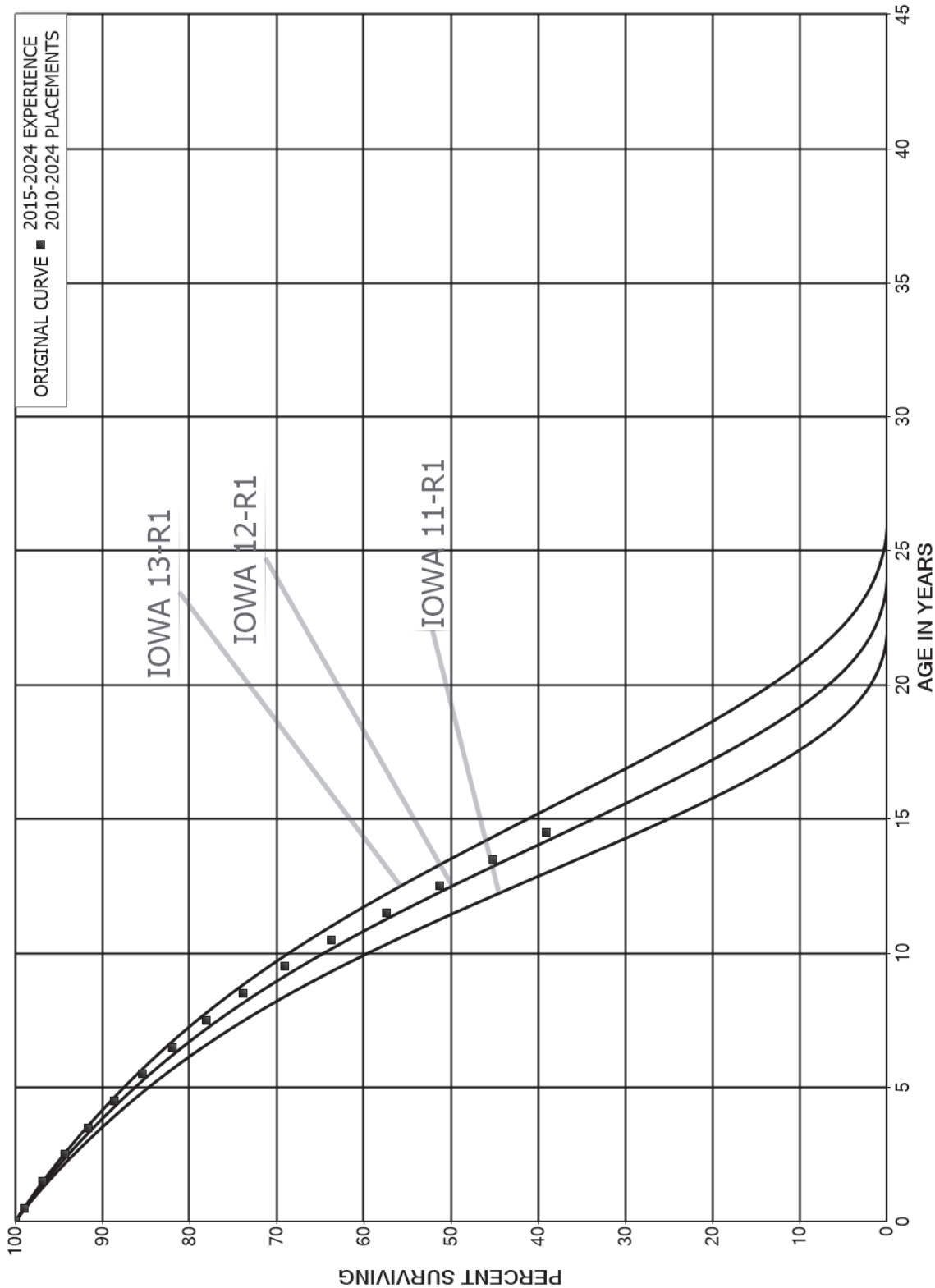
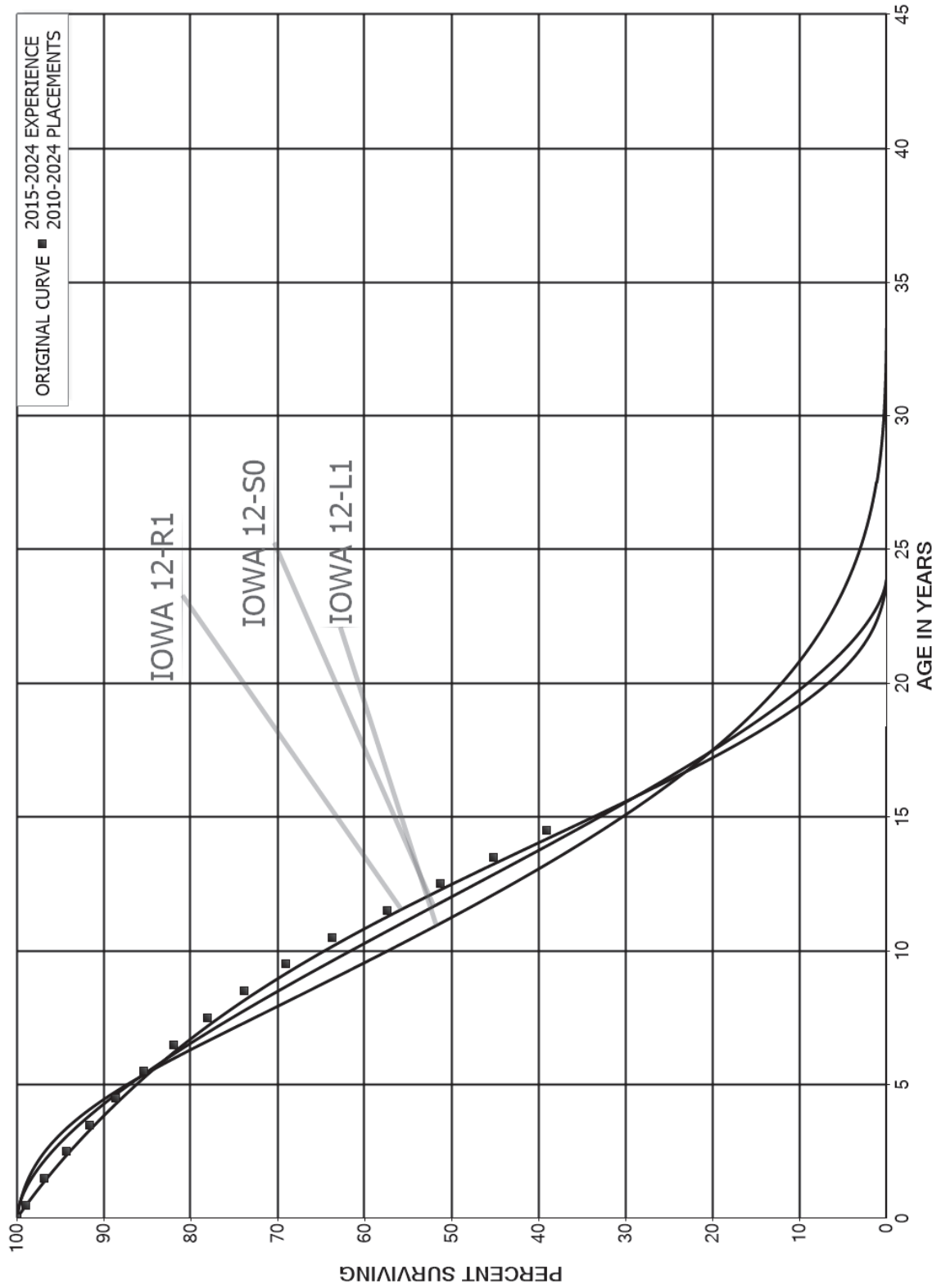


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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 our trips.

June 3, 2022

- Uniontown Service Center
- Old Uniontown Service Center
- Uniontown Point of Delivery
- Town Border Station
- Gilmore Regulator Station
- Barton Mill Regulator Station

June 27, 2017

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

July 16, 2012

- Washington Service Center
- E. Wheeling Regulating Station #2916
- Meadow Avenue Regulating Station #391
- Cortez Drive Regulating Station #4082

Patton School Regulating Station #4289
Camalloy, Inc. Meter Set
Uniontown Service Center
Uniontown Service Center Regulating Station #2522
Grand Street Regulating Station #2728
Gerome Manufacturing Meter Set
Industrial Park Regulating Station #4005

July 23 and 24, 2002

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

August 4, 1997

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

July 22, 1997

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

Bridgeville Regulating Station
Washington Service Center
Washington Training Facility

November 3, 1992

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

November 2, 1992

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

October 27, 1992

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

Judgment

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

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

survivor curves generally were based on experience bands of more recent historical data.

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

<u>Account No.</u>	<u>Account Description</u>
375.00	Structures and Improvements Measuring and Regulating Station Industrial Measuring and Regulating Station Other Distribution System Life Span Group Continuous Group
376.00	Mains Cast Iron Bare Steel Other
378.00	Measuring and Regulating Station Equipment
379.10	Measuring and Regulating Equipment – City Gate
380.00	Services Bare Steel Other
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
384.00	House Regulator Installations
385.00	Industrial Measuring and Regulating Equipment - Other Than Meters
387.00	Other Equipment General Communication Equipment
390.00	Structures and Improvements – Communication
392.00	Transportation Equipment - Trailers
396.00	Power Operated Equipment
397.00	Communication Equipment - Telemetry

The combined analyses for Account 376.10, Mains – Cast iron, Account 376.30, Mains – Bare Steel and Account 376.45, Mains – Other, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1939 through 2021. These data were coded in the course of the Company's

normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented in page VI-47 and the life tables for the two experience bands plotted on the chart follow it.

The survivor curve estimate for the experience bands 1939-2021 and 1982-2021, were the basis for the statistical indications. The Iowa 65-R1 survivor curve reasonably represents the first 117 years of the stub survivor curve. In recent years, the rates of retirements of mains have increased for both young and old mains with a focus on the older mains. The cast iron main replacement program has increased total retirements but most importantly will shorten the maximum life of mains into the future.

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 low levels of early retirements. Increased rates of retirement at older ages are anticipated in conjunction with leak detection programs, street improvements and the cast iron main replacement program. 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 65-R1 survivor curve is within this range and 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 380.00, Services. The survivor curve estimate for this account is based on three experience bands, the overall band, 1939-2021, and two shorter experience bands, 1982-2021 and 2002-2021. As the survivor

curve chart illustrates, the 45-R0.5 survivor curve is supported by the statistical analyses. During the 1970's, the rates of service line retirements increased causing the experienced service life to significantly decrease. More recent retirement history in the first decade of the 2000s indicates the downward trend has ended and there has been a reversal toward a somewhat longer service life parameter. In the past decade, high levels of retirements has occurred as a result of replacing services associated with cast iron main replacement programs. 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 which includes retirements associated with cast iron main replacement. Therefore, the 45-R0.5 survivor curve is a good indicator of life characteristics for services through age 70.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page VI-2.

The major structures included in Account 375.70, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 9 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 50 to 60 years from the date of major installation and varied

within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 90-R1.5 interim survivor curve was judged appropriate for the major structures based on the 1975-2021 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other gas companies.

All of the underground storage plant is located at the Blackhawk storage field. The compressor and auxiliary buildings are small structures constructed of prefabricated steel. The gas is compressed by a 900-horsepower Ingersoll-Rand compressor. Based on the nature of the storage operation and the plant and equipment at the location, a life span of 55 years, from 1970, was assigned to the installation. The interim survivor curves estimated for the several plant accounts represented at the storage location are based on typical survivor experience for comparable gas plant and retirement experience during the band 1970-2021. 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, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

Equal Life Group Procedure

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

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

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

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

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

or

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-S3 Survivor curve and a November 30, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., 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 10-S3 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.. 11-30-2024
 SURVIVOR CURVE.... 10-S3

AGE INTERVAL BEG	END	LIFE	RETIREMENTS DURING INTERVAL	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	0.917	0.458	0.00001	0.00001000000	2024	10.28738835244	95.831998	0.1073	0.0491
0.917	1.917	1.417	0.00277	0.00195483416	2023	10.73741334747	99.998606	0.1074	0.1522
1.917	2.917	2.417	0.05141	0.02127016963	2022	10.72580084557	99.971519	0.1073	0.2593
2.917	3.917	3.417	0.33532	0.09813286509	2021	10.66609932821	99.778152	0.1069	0.3653
3.917	4.917	4.417	1.22890	0.27822051166	2020	10.47792263984	98.996042	0.1058	0.4673
4.917	5.917	5.417	3.11536	0.57510799335	2019	10.05125838733	96.823910	0.1038	0.5623
5.917	6.917	6.417	6.07727	0.94705781518	2018	9.29017548307	92.227592	0.1007	0.6462
6.917	7.917	7.417	9.68335	1.30556154780	2017	8.16386580158	84.347286	0.0968	0.7180
7.917	8.917	8.417	13.04779	1.55017108233	2016	6.73599948651	72.981718	0.0923	0.7769
8.917	9.917	9.417	15.16245	1.61011468621	2015	5.15585660224	58.876598	0.0876	0.8249
9.917	10.917	10.417	15.33600	1.47220888932	2014	3.61469481448	43.627372	0.0829	0.8636
10.917	11.917	11.417	13.51013	1.18333450118	2013	2.28692311923	29.204308	0.0783	0.8940
11.917	12.917	12.417	10.28655	0.82842474028	2012	1.28104349850	17.305968	0.0740	0.9189
12.917	13.917	13.417	6.65073	0.49569426847	2011	0.61898399412	8.837325	0.0700	0.9392
13.917	14.917	14.417	3.53740	0.24536311299	2010	0.24845530339	3.743259	0.0664	0.9573
14.917	15.917	15.417	1.46572	0.09507167413	2009	0.07823790983	1.241700	0.0630	0.9713
15.917	16.917	16.417	0.42969	0.02617347871	2008	0.01761533341	0.293996	0.0599	0.9834
16.917	17.917	17.417	0.07410	0.00425446403	2007	0.00240136204	0.042102	0.0570	0.9928
17.917	18.917	18.417	0.00501	0.00027203128	2006	0.00013811439	0.002544	0.0543	1.0000
18.917	19.200	19.059	0.00004	0.00000209875	2005	0.00000029802	0.000006	0.0000	1.0000
TOTAL		100.00000							

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 10.73741334747 for 2023 equals one-half of 0.00195483416 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 2024 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, 2024, the accrual for 2024 installations (during the twelve months) represents only one-half of one year, one-twelfth 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 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-S3 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, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture	20
	Equipment	15
	Information Systems	5
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of November 30, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2019 through November 30, 2023. The data for the last month of 2023 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 net salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2019 through 2023 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of November 30, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to November 30, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

DESCRIPTION OF DETAILED TABULATIONS

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.20 RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	1	0.05	1.0
351.00 COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	3,060,380	234,460	216,050	6.56	1.1
WELLS							
352.01 CONSTRUCTION	SQUARE *	1,126,771.92	968,796	157,976	146,273	12.98	1.1
352.02 EQUIPMENT	55-S2.5 *	1,072,969.89	713,346	359,624	333,705	31.10	1.1
TOTAL ACCOUNT 352		2,199,741.81	1,682,142	517,600	479,978		
352.10 STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	8	0.00	1.1
353.00 LINES	60-R3 *	387,525.49	387,117	408	380	0.10	1.1
354.00 COMPRESSOR STATION EQUIPMENT	60-R2.5 *	947,637.58	915,043	32,595	30,214	3.19	1.1
355.00 MEASURING AND REGULATING EQUIPMENT	42-R1.5 *	104,476.92	104,477	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT		7,143,094.70	6,358,022	785,073	726,631	10.17	
DISTRIBUTION PLANT							
LAND AND LAND RIGHTS							
374.40 LAND RIGHTS	75-R2.5	8,309,674.29	1,073,080	7,236,594	136,161	1.64	53.1
374.50 RIGHTS OF WAY	80-S4	3,233,024.97	1,896,234	1,336,791	34,667	1.07	38.6
TOTAL ACCOUNT 374		11,542,699.26	2,969,314	8,573,385	170,828	1.48	
STRUCTURES AND IMPROVEMENTS							
375.34 MEASURING AND REGULATING	60-R0.5	6,914,119.03	1,616,016	5,298,103	163,620	2.37	32.4
375.60 INDUSTRIAL MEASURING AND REGULATING	55-R1	86,083.56	76,763	9,321	478	0.56	19.5
375.70 OTHER DISTRIBUTION SYSTEMS							
DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	45,854,967.03	7,073,787	38,781,179	1,206,235	2.63	32.2
OTHER BUILDINGS	38-S1.5	4,003,889.02	1,129,931	2,873,958	114,687	2.86	25.1
TOTAL ACCOUNT 375.70		49,858,856.05	8,203,718	41,655,137	1,320,922	2.65	31.5
375.80 COMMUNICATION	45-R3	16,515.16	9,308	7,207	346	2.10	20.8
TOTAL ACCOUNT 375		56,875,573.80	9,905,805	46,969,768	1,485,366	2.61	
MAINS							
376.00 CAST IRON	65-R1 *	49,460,352.75	33,683,145	15,777,208	1,606,008	3.25	9.8
BARE STEEL	65-R1	2,914,387,013.55	385,415,682	2,528,971,332	67,290,085	2.31	37.6
OTHER							
TOTAL ACCOUNT 376		2,963,847,366.30	419,098,827	2,544,748,540	68,896,093	2.32	
378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	191,604,503.26	30,187,789	161,416,714	7,025,906	3.67	23.0
379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	119,158.02	39,930	79,228	9,735	8.17	8.1

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
380.00 SERVICES							
BARE STEEL	45-R0.5 *	566,979.14	397,714	169,265	26,864	4.74	6.3
OTHER	45-R0.5	887,407,169.42	176,528,397	710,878,772	29,550,181	3.33	24.1
TOTAL ACCOUNT 380		887,974,148.56	176,926,111	711,048,037	29,577,045	3.33	
381.00 METERS	44-S1	47,122,525.62	19,167,044	27,955,482	1,150,513	2.44	24.3
381.10 METERS - AMR	20-S2.5	24,893,142.41	20,008,389	4,884,753	620,133	2.49	7.9
382.00 METER INSTALLATIONS	55-R3	48,320,969.29	16,567,447	31,753,522	921,069	1.91	34.5
383.00 HOUSE REGULATORS	50-S2	19,149,059.95	5,896,216	13,252,844	386,769	2.02	34.3
384.00 HOUSE REGULATOR INSTALLATIONS	40-S4	3,509,358.71	2,937,578	571,781	46,222	1.32	12.4
385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	8,784,388.23	2,929,185	5,855,203	447,110	5.09	13.1
OTHER EQUIPMENT							
387.00 GENERAL	32-R1	136,698.14	88,125	48,573	4,191	3.07	11.6
387.40 COMMUNICATION EQUIPMENT	25-R1.5	16,050,396.45	3,497,174	12,553,222	843,410	5.25	14.9
387.50 GPS EQUIPMENT	10-S3	2,201,371.95	1,992,701	208,671	113,907	5.17	1.8
TOTAL ACCOUNT 387		18,388,466.54	5,578,000	12,810,466	961,508	5.23	
TOTAL DISTRIBUTION PLANT		4,282,131,359.95	712,211,635	3,569,919,723	111,698,297	2.61	
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
OFFICE FURNITURE AND EQUIPMENT							
391.10 FURNITURE	20-SQ	3,707,095.72	1,259,397	2,447,699	178,699	4.82	13.7
391.11 EQUIPMENT	15-SQ	91,303.67	64,605	26,699	5,835	6.39	4.6
391.12 INFORMATION SYSTEMS	5-SQ	483,895.58	481,779	2,117	821	0.17	2.6
TOTAL ACCOUNT 391		4,282,294.97	1,805,781	2,476,515	185,355	4.33	
392.00 TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	24,582	1,035	329	1.28	3.1
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	22,831,412.84	7,984,087	14,847,326	881,721	3.86	16.8
394.12 CNG FACILITIES	12-S1.5	18,450.18	17,395	1,055	0	-	-
TOTAL ACCOUNT 394		22,849,863.02	8,001,482	14,848,381	881,721	3.86	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
395.00 LABORATORY EQUIPMENT	20-SQ	264,921.24	119,824	145,097	14,125	5.33	10.3
396.00 POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	983,478	(34,780)	0	-	-
397.50 COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	2,397,793.12	627,296	1,770,497	130,653	5.45	13.6
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	1,027,393.04	651,416	375,977	61,912	6.03	6.1
TOTAL GENERAL PLANT		31,846,401.74	12,263,680	19,582,722	1,274,095	4.00	
SUBTOTAL DEPRECIABLE PLANT		4,321,120,856.39	730,833,337	3,590,287,518	113,699,023	2.63	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		52,048,066.97	26,386,435	25,661,632	8,947,776	**	
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		8,034,544.28	4,909,544	3,125,000	1,593,037	**	
362.10 ENVIRONMENTAL REMEDIATION		0.00	(155,603)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,619,476.62	3,058,415	2,561,062	368,881	**	
SUBTOTAL AMORTIZABLE PLANT		65,702,087.87	34,198,791	31,347,694	10,909,694		
NONDEPRECIABLE PLANT		3,533,175.06	235,018				
TOTAL GAS PLANT		4,390,356,119.32	765,267,146	3,621,635,212	124,608,717		

* 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, 2024, OF THE BOOK DEPRECIATION RESERVE AS OF NOVEMBER 30, 2023

ACCOUNT	BOOK DEPRECIATION RESERVE AS OF NOVEMBER 30, 2023	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS	ADJUSTMENTS	BOOK DEPRECIATION RESERVE AT END OF PERIOD	BOOK DEPRECIATION RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DEPRECIABLE PLANT										
350.20	1,931	219,217	343						1,931	99.94
351.00	2,840,820	138,668							3,060,380	92.88
352.01	830,128	318,959							968,796	85.98
352.02	394,387								713,346	66.48
352.10	206,932								206,932	100.00
353.00	388,491	392	54	1,820					387,117	99.89
354.00	884,490	30,553							915,043	96.56
354.40	104,477								104,477	100.00
355.00	959,300	126,127	13,704	26,051					1,073,080	12.91
374.40	1,861,489	34,891	146						1,896,234	58.65
375.34	1,506,950	160,522	34,454	72,260		13,650			1,616,016	23.37
375.60	76,161	498	104						76,763	89.17
375.70	6,913,417	1,344,967	18	54,684					8,203,718	16.45
375.80	8,960	348							9,308	56.36
376.00	379,861,296	65,365,359	1,326,419	25,838,252		1,615,995			419,098,827	14.14
376.00	29,749,651	5,351,437	157,334	4,421,106		649,527			30,187,789	15.76
379.10	28,369	10,362	1,227			28			39,930	33.51
380.00	154,043,073	28,518,345	3,843,271	7,256,948		2,221,630			176,926,111	19.92
381.00	18,120,321	1,144,478	15,308	109,770		3,293			19,167,044	40.67
381.10	19,342,376	685,384		19,371					20,008,389	80.38
382.00	15,884,744	892,865	486	210,648					16,567,447	34.29
383.00	5,628,047	368,464	185	99,518		962			5,896,216	30.79
384.00	2,893,818	45,860		2,100					2,937,578	83.71
385.00	2,537,333	436,149	79,300	101,249		22,348			2,929,185	33.35
387.00	83,634	4,491							88,125	64.47
387.40	2,770,222	859,033	9,645	141,348		378			3,497,174	21.79
387.50	1,822,003	170,698							1,992,701	90.52
390.10	49,821								49,821	100.00
391.10	1,101,307	171,505		13,415					1,259,397	33.97
391.11	58,754	5,851							64,605	70.76
391.12	568,652	629		87,502					481,779	99.56
392.00	25,610	81	(1,109)						24,582	95.96
394.00	7,252,261	832,369	(100)	100,443					7,984,087	34.97
394.12	16,693	54	648						17,395	0.00
395.00	105,851	13,973							119,824	45.23
396.00	991,329		(7,851)						983,478	103.67
397.50	769,271	145		142,120					827,296	26.16
398.00	591,302	60,114							651,416	63.40
SUBTOTAL DEPRECIABLE PLANT	661,273,671	107,312,788	5,473,440	38,696,751	0	4,527,812	0	0	730,833,337	
AMORTIZABLE PLANT										
303.00	29,165,856	9,030,470		11,809,891					26,386,435	50.75
303.60	3,680,671	1,588,408	83,505	359,535					4,909,544	60.70
362.10	(239,108)								(155,603)	
375.71	2,678,297	472,819		92,701					3,058,415	54.43
SUBTOTAL AMORTIZABLE PLANT	35,285,716	11,091,697	83,505	12,262,127	0	0	0	0	34,198,791	
NONDEPRECIABLE PLANT	234,685		339	6	0				235,018	
TOTAL GAS PLANT	696,794,072	118,404,485	5,557,284	50,960,884	0	4,527,812	0	0	765,267,146	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2023	ORIGINAL COST AS OF NOVEMBER 30, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.20	RIGHTS OF WAY	1,932	1,932	-	0
351.00	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	6.63	219,217
	WELLS				
352.01	CONSTRUCTION	1,126,772	1,126,772	12.66	138,668
352.02	EQUIPMENT	1,072,970	1,072,970	30.56	318,959
	TOTAL ACCOUNT 352	2,199,742	2,199,742		457,627
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353.00	LINES	389,345	387,525	0.11	392
354.00	COMPRESSOR STATION EQUIPMENT	947,638	947,638	3.21	30,553
355.00	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,144,914	7,143,095		707,789
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.40	LAND RIGHTS	7,028,693	8,309,674	1.64	126,127
374.50	RIGHTS OF WAY	3,233,171	3,233,025	1.08	34,891
	TOTAL ACCOUNT 374	10,261,864	11,542,699		161,018
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	6,505,008	6,914,119	2.35	160,522
375.60	INDUSTRIAL MEASURING AND REGULATING	86,084	86,084	0.58	498
375.70	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	45,607,376	45,854,967	2.69	1,232,323
	OTHER BUILDINGS	3,832,094	4,003,889	2.87	112,644
	TOTAL ACCOUNT 375.70	49,439,470	49,858,856		1,344,967
375.80	COMMUNICATION	16,515	16,515	2.11	348
	TOTAL ACCOUNT 375	56,047,077	56,875,574		1,506,335
376.00	MAINS				
	CAST IRON	137,361	0	0.81	1,464
	BARE STEEL	60,842,645	49,460,353	3.25	1,683,119
	OTHER	2,624,217,652	2,914,387,014	2.32	63,680,776
	TOTAL ACCOUNT 376	2,685,197,657	2,963,847,366		65,365,359
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	142,627,114	191,604,503	3.15	5,351,437
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	119,158	119,158	9.09	10,362
380.00	SERVICES				
	BARE STEEL	761,798	566,979	5.43	36,048
	OTHER	809,307,000	887,407,169	3.36	28,482,297
	TOTAL ACCOUNT 380	810,068,798	887,974,149		28,518,345
381.00	METERS	45,648,335	47,122,526	2.48	1,144,478
381.10	METERS - AMR	24,668,228	24,893,142	2.61	685,384
382.00	METER INSTALLATIONS	45,961,179	48,320,969	1.90	892,865
383.00	HOUSE REGULATORS	17,839,414	19,149,060	1.99	368,464
384.00	HOUSE REGULATOR INSTALLATIONS	3,484,788	3,509,359	1.34	45,860
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	7,566,584	8,784,388	5.35	436,149
	OTHER EQUIPMENT				
387.00	GENERAL	136,698	136,698	3.33	4,491
387.40	COMMUNICATION EQUIPMENT	15,067,878	16,050,396	5.61	859,033
387.50	GPS EQUIPMENT	2,201,372	2,201,372	7.95	170,698
	TOTAL ACCOUNT 387	17,405,948	18,388,467		1,034,222
	TOTAL DISTRIBUTION PLANT	3,866,896,146	4,282,131,360		105,520,278

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2023	ORIGINAL COST AS OF NOVEMBER 30, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
GENERAL PLANT					
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	3,510,573	3,707,096	4.76	171,505
391.11	EQUIPMENT	91,304	91,304	6.41	5,851
391.12	INFORMATION SYSTEMS	571,398	483,896	0.13	629
	TOTAL ACCOUNT 391	4,173,275	4,282,295		177,985
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	0.01	81
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394.00	EQUIPMENT	20,625,777	22,831,413	3.84	832,369
394.12	CNG FACILITIES	18,450	18,450	-	54
	TOTAL ACCOUNT 394	20,644,227	22,849,863		832,423
395.00	LABORATORY EQUIPMENT	264,921	264,921	5.33	13,973
396.00	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	770,403	2,397,793	0.01	145
398.00	MISCELLANEOUS EQUIPMENT	970,237	1,027,393	5.98	60,114
	TOTAL GENERAL PLANT	27,847,200	31,846,402		1,084,721
	SUBTOTAL DEPRECIABLE PLANT	3,901,888,261	4,321,120,856		107,312,788
AMORTIZABLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	56,783,421	52,048,067	*	9,030,470
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	7,289,690	8,034,544	*	1,588,408
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,136,755	5,619,477	*	472,819
	SUBTOTAL AMORTIZABLE PLANT	69,209,866	65,702,088		11,091,697
	NONDEPRECIABLE PLANT	3,533,181	3,533,175		0
	TOTAL GAS PLANT	3,974,631,308	4,390,356,119		118,404,485

* Prorated accruals based on individual asset amortization

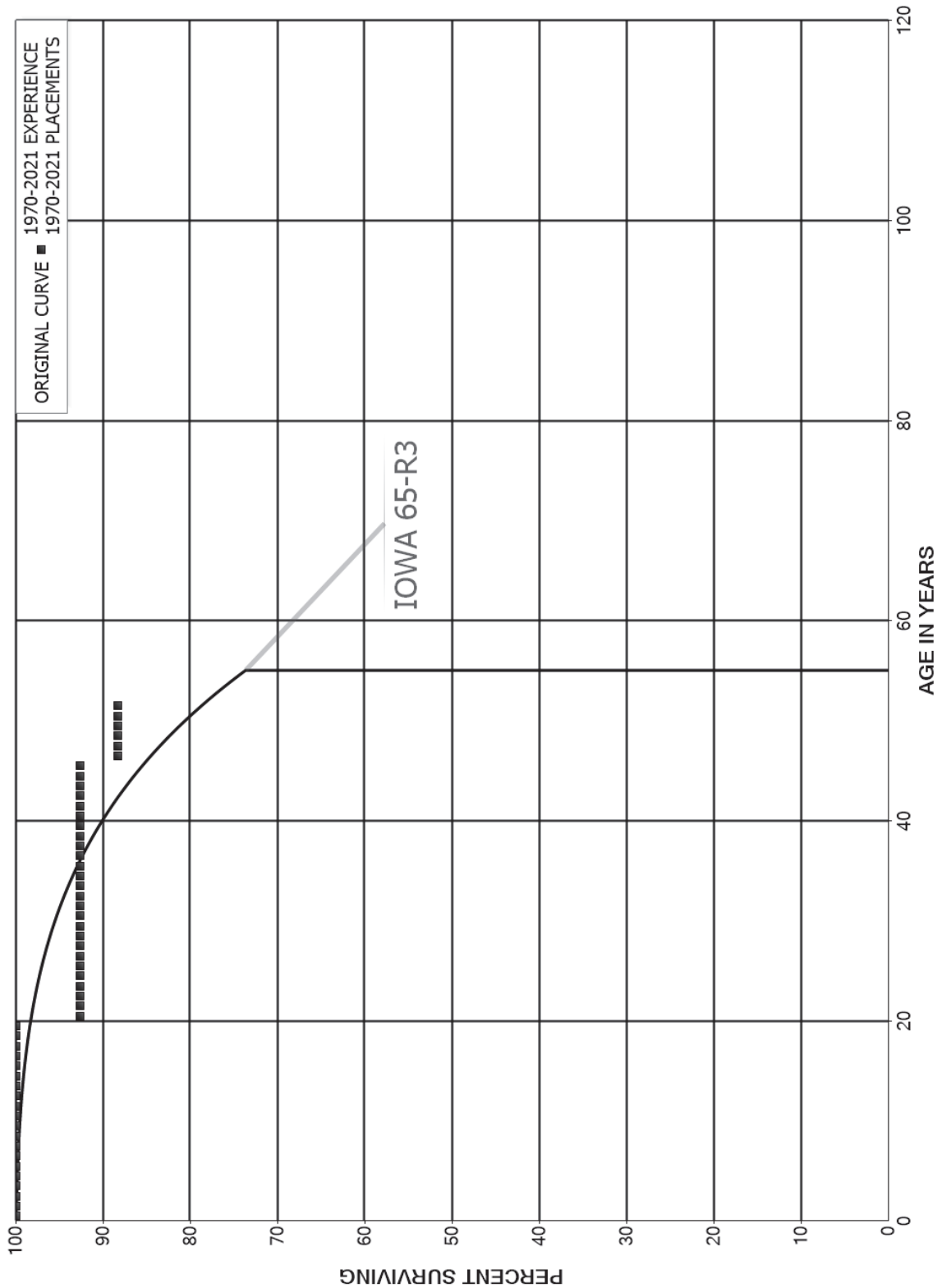
COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
353.00	220.40		66,230.55		83,079.72		69,176.77		115,773.74		(220.40)	(44)
362.10	84,433.04								1,844.88		(418,693.82)	(83,739)
374.20			181.75		3,641.92		42.58		65,582.92		(1,844.88)	(369)
374.40	4,027.90		53,446.96		31,402.00		48,151.18		25,013.31		(73,477.07)	(14,695)
375.34	13,446.58										(171,460.03)	(34,292)
375.60	518.68										(518.68)	(104)
375.70			6.91				81.46				(88.37)	(18)
376.00	1,562,758.41		908,940.08		1,247,022.81		1,515,043.62		1,394,586.59		(6,628,351.51)	(1,325,670)
378.00	197,320.30		137,617.14		131,514.72		229,635.04		66,203.71		(762,290.91)	(152,458)
379.10									28.05		(28.05)	(6)
380.00	3,345,786.25		4,200,676.28		3,747,310.91		4,306,166.33		3,665,491.70		(19,265,431.47)	(3,853,086)
381.00	675.26								87,758.09		(88,433.35)	(17,687)
382.00					2,403.39		26.66				(2,430.05)	(486)
383.00			925.21								(925.21)	(185)
385.00	187,266.09		82,945.35		28,224.94		53,649.53		37,414.80		(389,500.71)	(77,900)
387.40	2,001.41		1,780.14		1,065.03		15,721.85		29,611.10		(50,179.53)	(10,036)
392.00		606.50						1,552.00		2,522.00		936
394.12			3,239.63								(3,239.63)	(648)
396.00								29,366.75			29,366.75	5,873
TOTAL	5,398,454.32	606.50	5,455,990.00	0.00	5,275,665.44	0.00	6,237,695.02	30,918.75	5,489,308.89	2,522.00	(27,823,066.42)	(5,564,614)

PART VI. SERVICE LIFE STATISTICS

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 351.00 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.00 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,618,301		0.0000	1.0000	100.00
0.5	3,573,498		0.0000	1.0000	100.00
1.5	3,292,818		0.0000	1.0000	100.00
2.5	3,263,640		0.0000	1.0000	100.00
3.5	3,234,252		0.0000	1.0000	100.00
4.5	3,234,252		0.0000	1.0000	100.00
5.5	3,224,702		0.0000	1.0000	100.00
6.5	3,172,764		0.0000	1.0000	100.00
7.5	2,324,895		0.0000	1.0000	100.00
8.5	1,580,415		0.0000	1.0000	100.00
9.5	1,521,298		0.0000	1.0000	100.00
10.5	1,521,298		0.0000	1.0000	100.00
11.5	1,521,298		0.0000	1.0000	100.00
12.5	1,509,999		0.0000	1.0000	100.00
13.5	839,105		0.0000	1.0000	100.00
14.5	839,105		0.0000	1.0000	100.00
15.5	837,013		0.0000	1.0000	100.00
16.5	837,013		0.0000	1.0000	100.00
17.5	641,593		0.0000	1.0000	100.00
18.5	429,425		0.0000	1.0000	100.00
19.5	429,425	31,647	0.0737	0.9263	100.00
20.5	310,139		0.0000	1.0000	92.63
21.5	310,139		0.0000	1.0000	92.63
22.5	310,139		0.0000	1.0000	92.63
23.5	302,335		0.0000	1.0000	92.63
24.5	301,402		0.0000	1.0000	92.63
25.5	194,084		0.0000	1.0000	92.63
26.5	194,084		0.0000	1.0000	92.63
27.5	194,084		0.0000	1.0000	92.63
28.5	194,084		0.0000	1.0000	92.63
29.5	194,084		0.0000	1.0000	92.63
30.5	194,084		0.0000	1.0000	92.63
31.5	194,084		0.0000	1.0000	92.63
32.5	194,084		0.0000	1.0000	92.63
33.5	194,084		0.0000	1.0000	92.63
34.5	194,084		0.0000	1.0000	92.63
35.5	194,084		0.0000	1.0000	92.63
36.5	194,084		0.0000	1.0000	92.63
37.5	194,084		0.0000	1.0000	92.63
38.5	194,084		0.0000	1.0000	92.63

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.00 COMPRESSOR STATION STRUCTURES

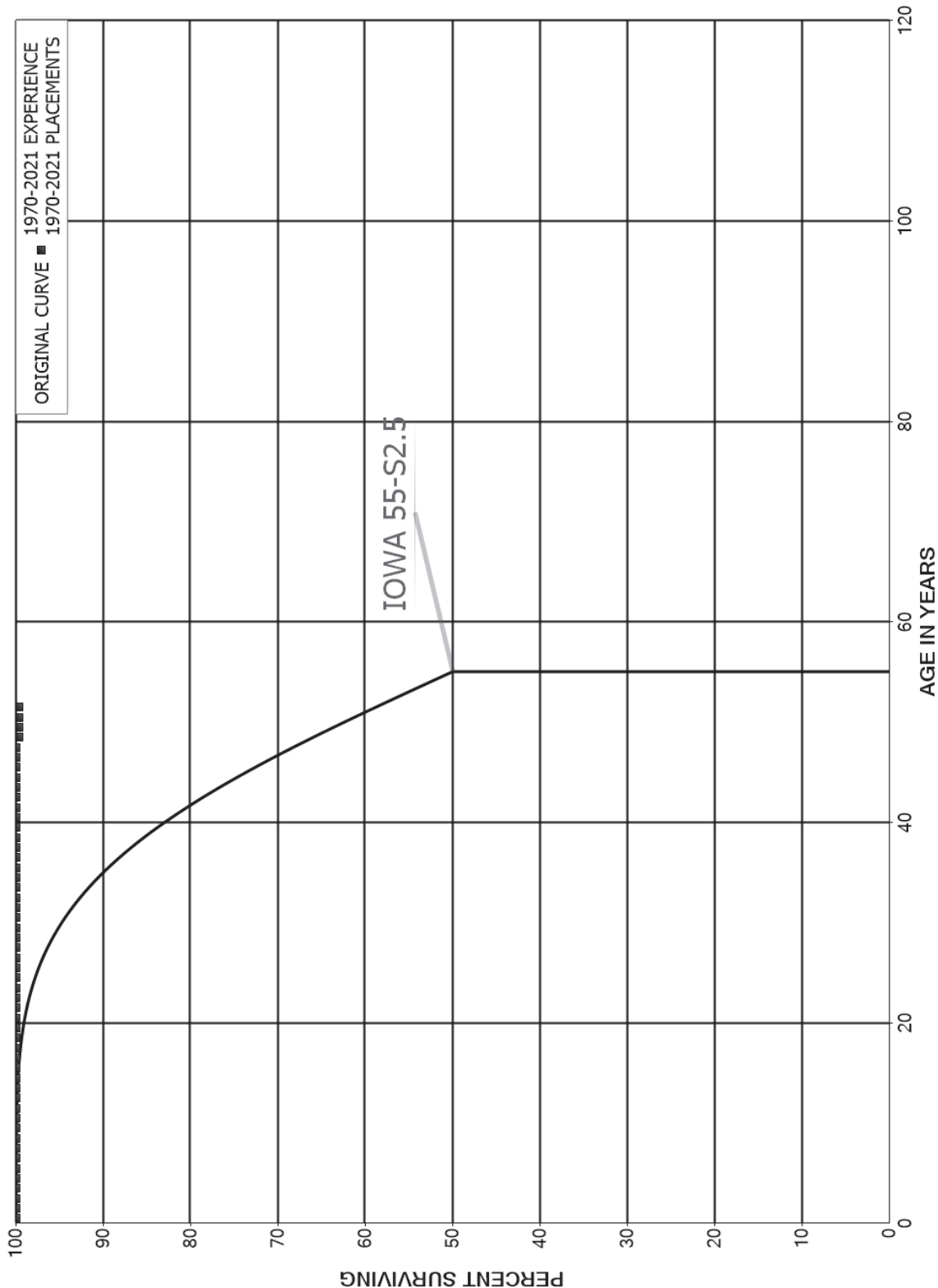
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	194,084		0.0000	1.0000	92.63
40.5	194,084		0.0000	1.0000	92.63
41.5	194,084		0.0000	1.0000	92.63
42.5	194,084		0.0000	1.0000	92.63
43.5	194,084		0.0000	1.0000	92.63
44.5	194,084		0.0000	1.0000	92.63
45.5	194,084	9,062	0.0467	0.9533	92.63
46.5	185,022		0.0000	1.0000	88.31
47.5	185,022		0.0000	1.0000	88.31
48.5	183,975		0.0000	1.0000	88.31
49.5	169,203		0.0000	1.0000	88.31
50.5	124,247		0.0000	1.0000	88.31
51.5					88.31

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2021

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,073,618		0.0000	1.0000	100.00
0.5	547,298		0.0000	1.0000	100.00
1.5	168,680		0.0000	1.0000	100.00
2.5	168,680		0.0000	1.0000	100.00
3.5	168,680		0.0000	1.0000	100.00
4.5	168,680		0.0000	1.0000	100.00
5.5	168,680		0.0000	1.0000	100.00
6.5	168,680		0.0000	1.0000	100.00
7.5	168,680		0.0000	1.0000	100.00
8.5	168,680		0.0000	1.0000	100.00
9.5	168,680		0.0000	1.0000	100.00
10.5	168,680		0.0000	1.0000	100.00
11.5	168,680		0.0000	1.0000	100.00
12.5	168,680		0.0000	1.0000	100.00
13.5	168,680		0.0000	1.0000	100.00
14.5	168,680		0.0000	1.0000	100.00
15.5	168,680		0.0000	1.0000	100.00
16.5	168,680		0.0000	1.0000	100.00
17.5	168,680		0.0000	1.0000	100.00
18.5	168,680		0.0000	1.0000	100.00
19.5	168,680		0.0000	1.0000	100.00
20.5	168,680		0.0000	1.0000	100.00
21.5	168,680		0.0000	1.0000	100.00
22.5	168,680		0.0000	1.0000	100.00
23.5	168,680		0.0000	1.0000	100.00
24.5	168,680		0.0000	1.0000	100.00
25.5	168,680		0.0000	1.0000	100.00
26.5	168,680		0.0000	1.0000	100.00
27.5	168,680		0.0000	1.0000	100.00
28.5	168,680		0.0000	1.0000	100.00
29.5	168,680		0.0000	1.0000	100.00
30.5	168,680		0.0000	1.0000	100.00
31.5	168,680		0.0000	1.0000	100.00
32.5	168,680		0.0000	1.0000	100.00
33.5	168,680		0.0000	1.0000	100.00
34.5	168,680		0.0000	1.0000	100.00
35.5	168,680		0.0000	1.0000	100.00
36.5	168,680		0.0000	1.0000	100.00
37.5	168,680		0.0000	1.0000	100.00
38.5	168,680		0.0000	1.0000	100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

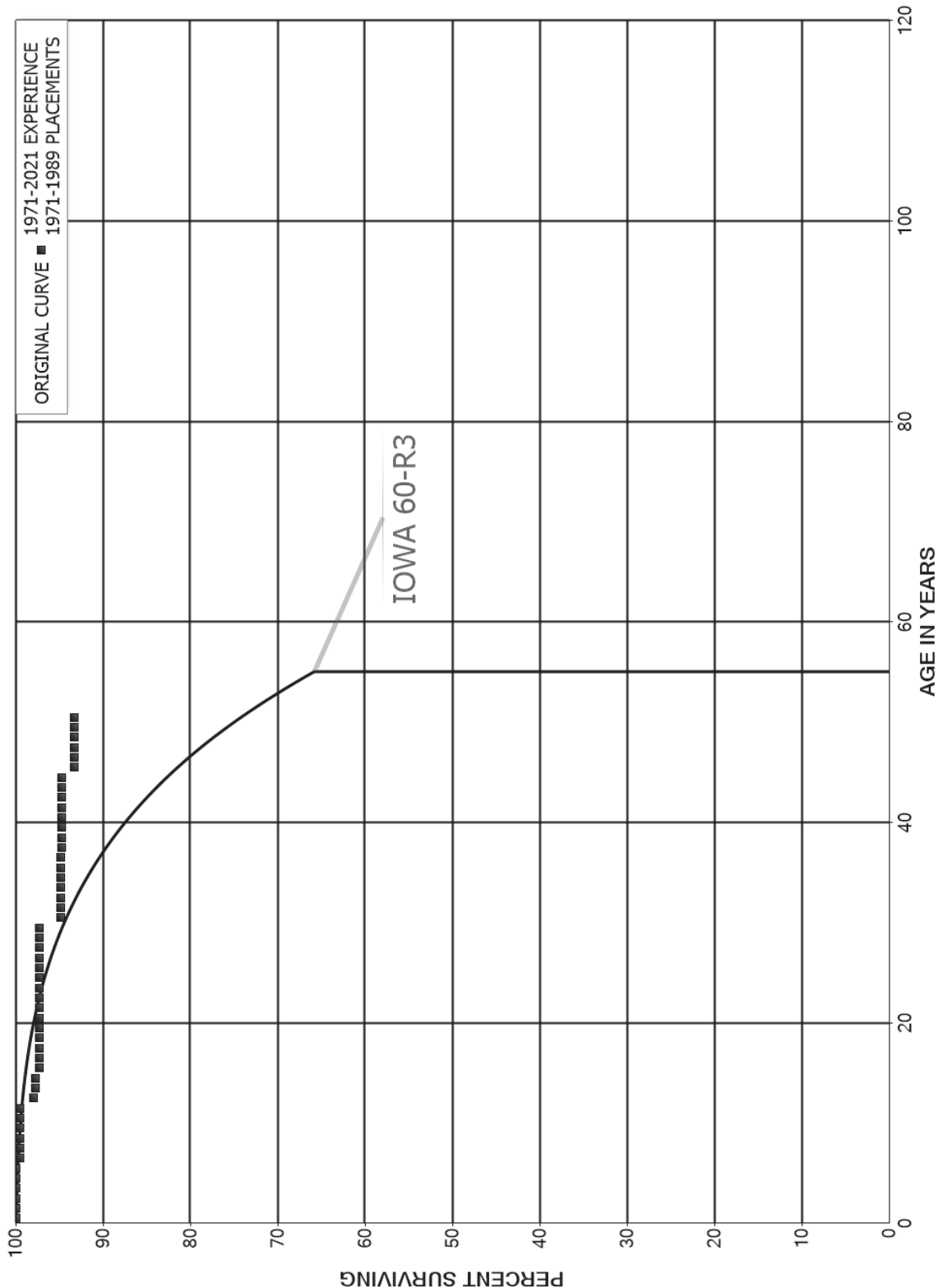
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2021

EXPERIENCE BAND 1970-2021

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	168,680		0.0000	1.0000	100.00
40.5	168,680		0.0000	1.0000	100.00
41.5	168,680		0.0000	1.0000	100.00
42.5	168,680		0.0000	1.0000	100.00
43.5	166,398		0.0000	1.0000	100.00
44.5	166,398		0.0000	1.0000	100.00
45.5	166,398		0.0000	1.0000	100.00
46.5	166,398		0.0000	1.0000	100.00
47.5	166,398	648	0.0039	0.9961	100.00
48.5	165,750		0.0000	1.0000	99.61
49.5	123,463		0.0000	1.0000	99.61
50.5	62,707		0.0000	1.0000	99.61
51.5					99.61

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 353.00 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1989

EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,042		0.0000	1.0000	100.00
0.5	417,042		0.0000	1.0000	100.00
1.5	417,042		0.0000	1.0000	100.00
2.5	417,042		0.0000	1.0000	100.00
3.5	417,042		0.0000	1.0000	100.00
4.5	417,042		0.0000	1.0000	100.00
5.5	417,042	2,179	0.0052	0.9948	100.00
6.5	414,863		0.0000	1.0000	99.48
7.5	414,863		0.0000	1.0000	99.48
8.5	414,863		0.0000	1.0000	99.48
9.5	414,863		0.0000	1.0000	99.48
10.5	414,863		0.0000	1.0000	99.48
11.5	414,863	6,397	0.0154	0.9846	99.48
12.5	408,466	1,075	0.0026	0.9974	97.94
13.5	407,391		0.0000	1.0000	97.69
14.5	407,391	1,842	0.0045	0.9955	97.69
15.5	405,549		0.0000	1.0000	97.24
16.5	405,549		0.0000	1.0000	97.24
17.5	405,549		0.0000	1.0000	97.24
18.5	405,549		0.0000	1.0000	97.24
19.5	405,549		0.0000	1.0000	97.24
20.5	405,549		0.0000	1.0000	97.24
21.5	405,549		0.0000	1.0000	97.24
22.5	405,549		0.0000	1.0000	97.24
23.5	405,549		0.0000	1.0000	97.24
24.5	405,549		0.0000	1.0000	97.24
25.5	405,549		0.0000	1.0000	97.24
26.5	405,549		0.0000	1.0000	97.24
27.5	405,549		0.0000	1.0000	97.24
28.5	405,549		0.0000	1.0000	97.24
29.5	405,549	10,142	0.0250	0.9750	97.24
30.5	395,407		0.0000	1.0000	94.81
31.5	395,407		0.0000	1.0000	94.81
32.5	391,929		0.0000	1.0000	94.81
33.5	391,929		0.0000	1.0000	94.81
34.5	391,929		0.0000	1.0000	94.81
35.5	391,929		0.0000	1.0000	94.81
36.5	391,929	261	0.0007	0.9993	94.81
37.5	377,783		0.0000	1.0000	94.75
38.5	377,783		0.0000	1.0000	94.75

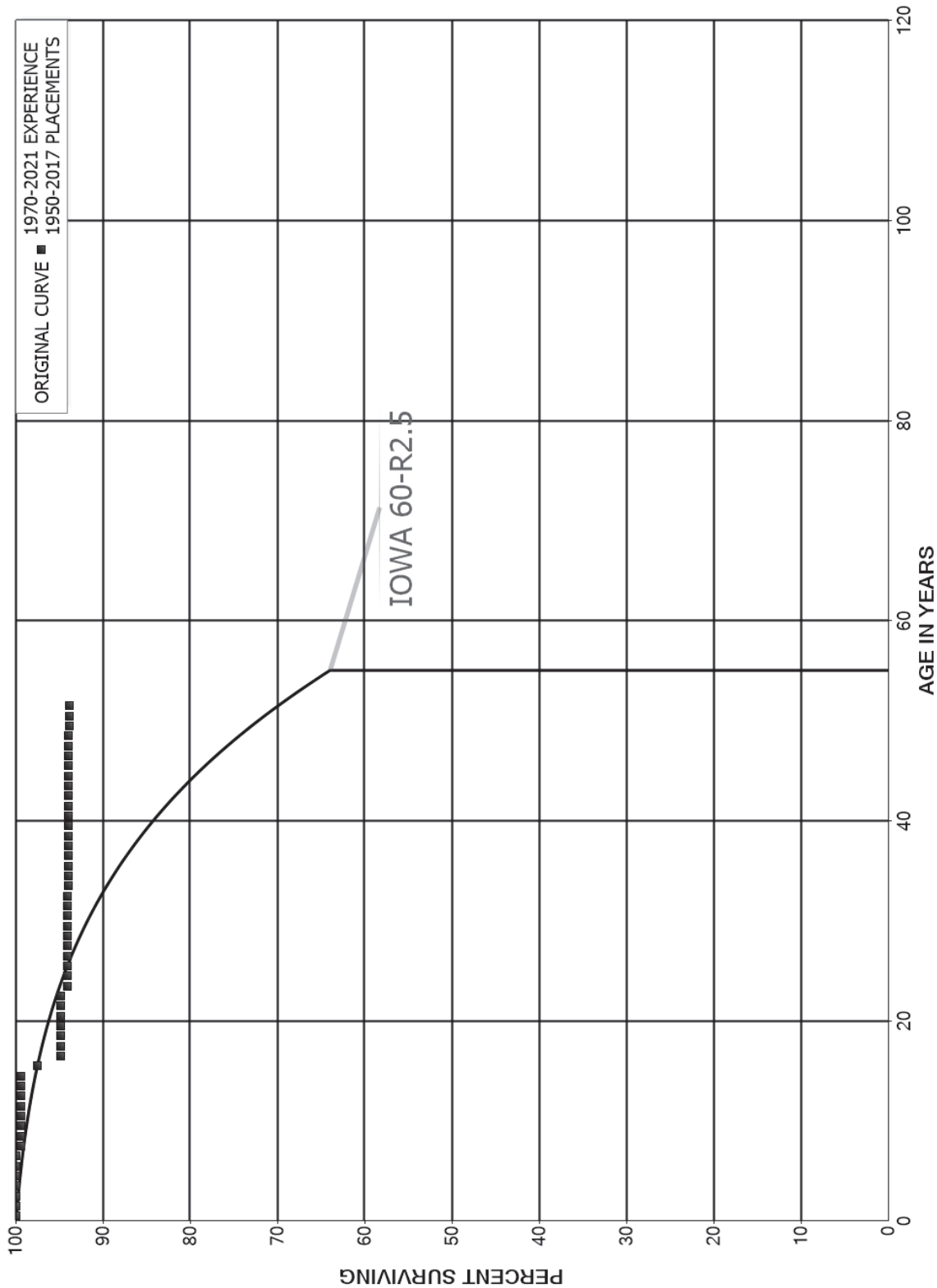
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1989			EXPERIENCE BAND 1971-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	377,783		0.0000	1.0000	94.75
40.5	377,783		0.0000	1.0000	94.75
41.5	377,783		0.0000	1.0000	94.75
42.5	377,783		0.0000	1.0000	94.75
43.5	377,783		0.0000	1.0000	94.75
44.5	377,783	5,745	0.0152	0.9848	94.75
45.5	372,038	55	0.0001	0.9999	93.31
46.5	371,983		0.0000	1.0000	93.29
47.5	371,983		0.0000	1.0000	93.29
48.5	317,151		0.0000	1.0000	93.29
49.5	260,327		0.0000	1.0000	93.29
50.5					93.29

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	673,323		0.0000	1.0000	100.00
0.5	675,491		0.0000	1.0000	100.00
1.5	956,170		0.0000	1.0000	100.00
2.5	956,170		0.0000	1.0000	100.00
3.5	956,944		0.0000	1.0000	100.00
4.5	873,824		0.0000	1.0000	100.00
5.5	873,050		0.0000	1.0000	100.00
6.5	873,050	5,135	0.0059	0.9941	100.00
7.5	867,915		0.0000	1.0000	99.41
8.5	587,217		0.0000	1.0000	99.41
9.5	587,217		0.0000	1.0000	99.41
10.5	587,217		0.0000	1.0000	99.41
11.5	587,773		0.0000	1.0000	99.41
12.5	588,136		0.0000	1.0000	99.41
13.5	588,136		0.0000	1.0000	99.41
14.5	588,136	11,211	0.0191	0.9809	99.41
15.5	579,017	16,121	0.0278	0.9722	97.52
16.5	562,897		0.0000	1.0000	94.80
17.5	583,936		0.0000	1.0000	94.80
18.5	583,936		0.0000	1.0000	94.80
19.5	589,278		0.0000	1.0000	94.80
20.5	589,278		0.0000	1.0000	94.80
21.5	589,278		0.0000	1.0000	94.80
22.5	589,130	4,554	0.0077	0.9923	94.80
23.5	581,875		0.0000	1.0000	94.07
24.5	581,875		0.0000	1.0000	94.07
25.5	581,875		0.0000	1.0000	94.07
26.5	581,875		0.0000	1.0000	94.07
27.5	581,875		0.0000	1.0000	94.07
28.5	580,368		0.0000	1.0000	94.07
29.5	580,368		0.0000	1.0000	94.07
30.5	569,230	96	0.0002	0.9998	94.07
31.5	569,134		0.0000	1.0000	94.05
32.5	569,134	278	0.0005	0.9995	94.05
33.5	568,856		0.0000	1.0000	94.01
34.5	549,188		0.0000	1.0000	94.01
35.5	549,188		0.0000	1.0000	94.01
36.5	549,188		0.0000	1.0000	94.01
37.5	549,188		0.0000	1.0000	94.01
38.5	549,188		0.0000	1.0000	94.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

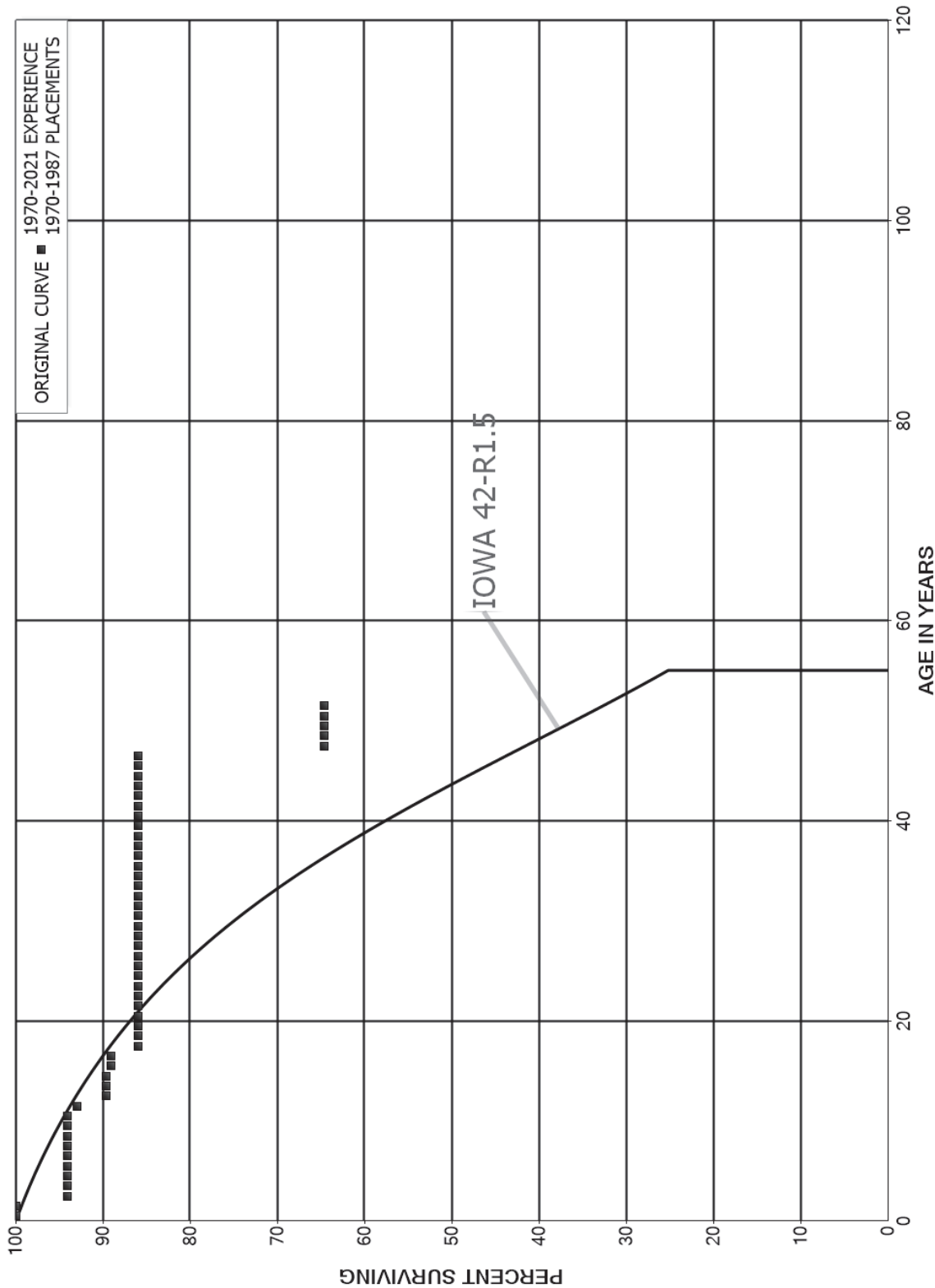
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1970-2021

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	549,188		0.0000	1.0000	94.01
40.5	549,188		0.0000	1.0000	94.01
41.5	552,038	278	0.0005	0.9995	94.01
42.5	549,900		0.0000	1.0000	93.96
43.5	549,900		0.0000	1.0000	93.96
44.5	549,900		0.0000	1.0000	93.96
45.5	549,900		0.0000	1.0000	93.96
46.5	549,900		0.0000	1.0000	93.96
47.5	549,900		0.0000	1.0000	93.96
48.5	549,900	775	0.0014	0.9986	93.96
49.5	544,999	96	0.0002	0.9998	93.83
50.5	523,644		0.0000	1.0000	93.81
51.5	32,939		0.0000	1.0000	93.81
52.5	30,771		0.0000	1.0000	93.81
53.5	30,771		0.0000	1.0000	93.81
54.5	29,595		0.0000	1.0000	93.81
55.5	29,595		0.0000	1.0000	93.81
56.5	29,595		0.0000	1.0000	93.81
57.5	29,595		0.0000	1.0000	93.81
58.5	29,595		0.0000	1.0000	93.81
59.5	29,595		0.0000	1.0000	93.81
60.5	29,595		0.0000	1.0000	93.81
61.5	29,595		0.0000	1.0000	93.81
62.5	29,595		0.0000	1.0000	93.81
63.5	29,595		0.0000	1.0000	93.81
64.5	29,231		0.0000	1.0000	93.81
65.5	29,231		0.0000	1.0000	93.81
66.5	29,231		0.0000	1.0000	93.81
67.5	29,231		0.0000	1.0000	93.81
68.5	29,231		0.0000	1.0000	93.81
69.5	5,343		0.0000	1.0000	93.81
70.5	5,343		0.0000	1.0000	93.81
71.5					93.81

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-1987

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,089		0.0000	1.0000	100.00
0.5	143,089		0.0000	1.0000	100.00
1.5	143,089	8,539	0.0597	0.9403	100.00
2.5	134,550		0.0000	1.0000	94.03
3.5	134,550		0.0000	1.0000	94.03
4.5	134,550		0.0000	1.0000	94.03
5.5	134,550		0.0000	1.0000	94.03
6.5	134,550		0.0000	1.0000	94.03
7.5	134,550		0.0000	1.0000	94.03
8.5	134,550		0.0000	1.0000	94.03
9.5	134,550		0.0000	1.0000	94.03
10.5	134,550	1,579	0.0117	0.9883	94.03
11.5	132,971	4,737	0.0356	0.9644	92.93
12.5	128,234		0.0000	1.0000	89.62
13.5	128,234		0.0000	1.0000	89.62
14.5	128,234	801	0.0062	0.9938	89.62
15.5	127,433		0.0000	1.0000	89.06
16.5	127,433	4,423	0.0347	0.9653	89.06
17.5	123,010		0.0000	1.0000	85.97
18.5	123,010		0.0000	1.0000	85.97
19.5	123,010		0.0000	1.0000	85.97
20.5	123,010		0.0000	1.0000	85.97
21.5	123,010		0.0000	1.0000	85.97
22.5	123,010		0.0000	1.0000	85.97
23.5	123,010		0.0000	1.0000	85.97
24.5	123,010		0.0000	1.0000	85.97
25.5	123,010		0.0000	1.0000	85.97
26.5	123,010		0.0000	1.0000	85.97
27.5	123,010		0.0000	1.0000	85.97
28.5	123,010		0.0000	1.0000	85.97
29.5	123,010		0.0000	1.0000	85.97
30.5	123,010		0.0000	1.0000	85.97
31.5	123,010		0.0000	1.0000	85.97
32.5	123,010		0.0000	1.0000	85.97
33.5	123,010		0.0000	1.0000	85.97
34.5	120,675		0.0000	1.0000	85.97
35.5	91,185		0.0000	1.0000	85.97
36.5	91,185		0.0000	1.0000	85.97
37.5	91,185		0.0000	1.0000	85.97
38.5	91,185		0.0000	1.0000	85.97

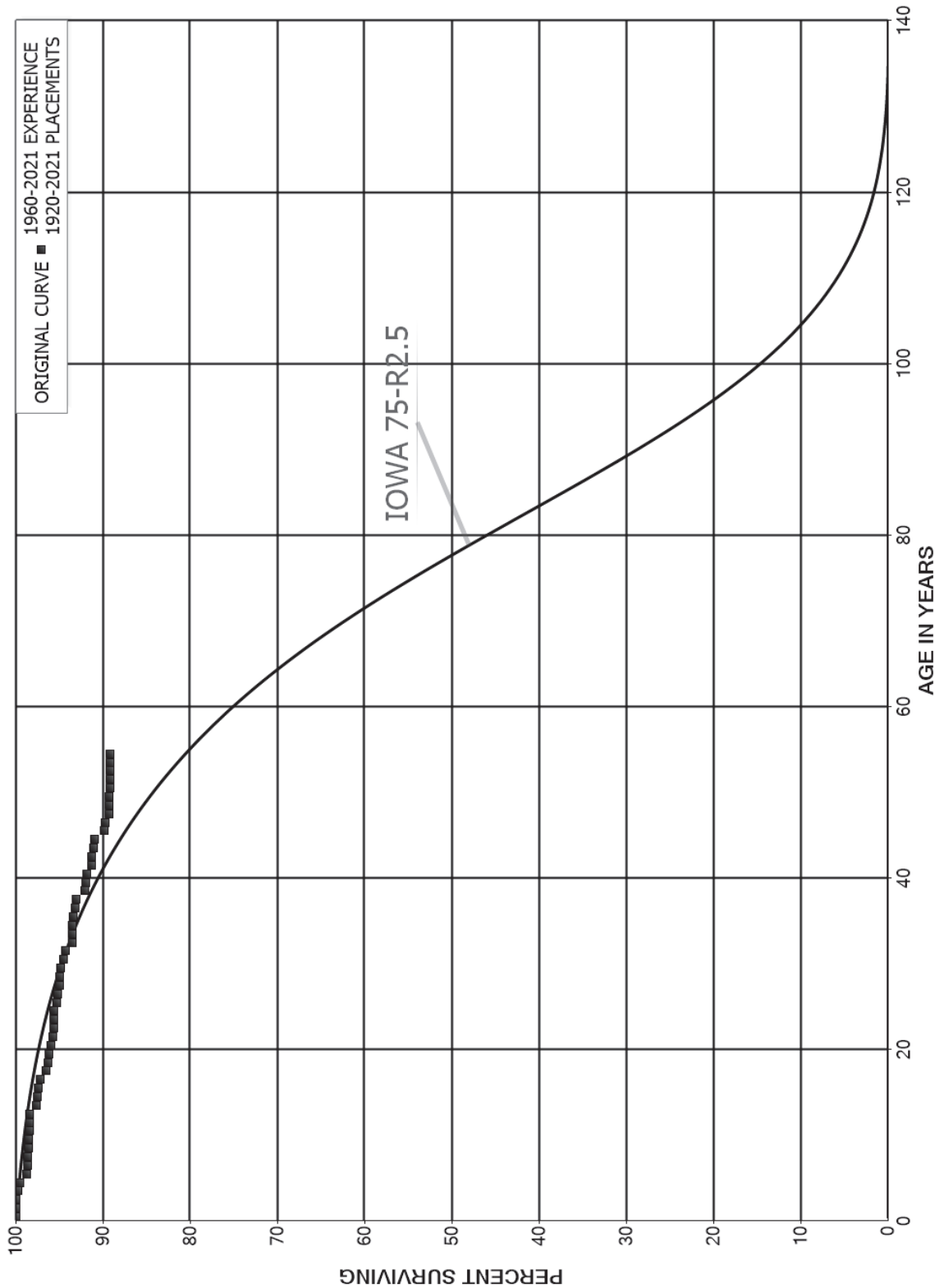
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-1987			EXPERIENCE BAND 1970-2021		
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	91,185		0.0000	1.0000	85.97
40.5	77,447		0.0000	1.0000	85.97
41.5	77,447		0.0000	1.0000	85.97
42.5	77,447		0.0000	1.0000	85.97
43.5	77,447		0.0000	1.0000	85.97
44.5	77,447		0.0000	1.0000	85.97
45.5	77,447		0.0000	1.0000	85.97
46.5	74,762	18,533	0.2479	0.7521	85.97
47.5	56,229		0.0000	1.0000	64.66
48.5	56,229		0.0000	1.0000	64.66
49.5	56,229		0.0000	1.0000	64.66
50.5	56,229		0.0000	1.0000	64.66
51.5					64.66

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.40 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,429,410	2	0.0000	1.0000	100.00
0.5	3,695,524		0.0000	1.0000	100.00
1.5	3,471,909	3,515	0.0010	0.9990	100.00
2.5	3,267,976	5,207	0.0016	0.9984	99.90
3.5	3,069,966	8,146	0.0027	0.9973	99.74
4.5	2,721,429	20,627	0.0076	0.9924	99.47
5.5	2,531,112	2,322	0.0009	0.9991	98.72
6.5	2,392,555		0.0000	1.0000	98.63
7.5	2,296,726	3,086	0.0013	0.9987	98.63
8.5	2,094,460		0.0000	1.0000	98.50
9.5	1,885,453	1,484	0.0008	0.9992	98.50
10.5	1,807,117	700	0.0004	0.9996	98.42
11.5	1,725,910		0.0000	1.0000	98.38
12.5	1,571,106	11,977	0.0076	0.9924	98.38
13.5	1,530,999	1,496	0.0010	0.9990	97.63
14.5	1,462,527	2,804	0.0019	0.9981	97.54
15.5	1,424,837	2,087	0.0015	0.9985	97.35
16.5	1,397,159	10,647	0.0076	0.9924	97.21
17.5	1,343,409	1,974	0.0015	0.9985	96.47
18.5	1,297,771	2,120	0.0016	0.9984	96.32
19.5	1,292,624	2,927	0.0023	0.9977	96.17
20.5	1,276,074	3,554	0.0028	0.9972	95.95
21.5	1,258,301	182	0.0001	0.9999	95.68
22.5	1,252,091	1,054	0.0008	0.9992	95.67
23.5	1,241,854	150	0.0001	0.9999	95.59
24.5	1,203,981	3,174	0.0026	0.9974	95.58
25.5	1,154,784	1,712	0.0015	0.9985	95.32
26.5	1,133,800	2,093	0.0018	0.9982	95.18
27.5	1,096,410	209	0.0002	0.9998	95.01
28.5	1,052,934	1,847	0.0018	0.9982	94.99
29.5	1,037,621	3,601	0.0035	0.9965	94.82
30.5	984,845	1,629	0.0017	0.9983	94.49
31.5	899,225	7,678	0.0085	0.9915	94.34
32.5	760,444	13	0.0000	1.0000	93.53
33.5	661,587	187	0.0003	0.9997	93.53
34.5	597,515	493	0.0008	0.9992	93.50
35.5	557,208	1,639	0.0029	0.9971	93.43
36.5	489,528	269	0.0005	0.9995	93.15
37.5	444,472	5,062	0.0114	0.9886	93.10
38.5	399,186	287	0.0007	0.9993	92.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1960-2021

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	337,883	538	0.0016	0.9984	91.97
40.5	297,360	1,779	0.0060	0.9940	91.83
41.5	272,596		0.0000	1.0000	91.28
42.5	236,035	444	0.0019	0.9981	91.28
43.5	214,400	420	0.0020	0.9980	91.11
44.5	159,466	1,963	0.0123	0.9877	90.93
45.5	133,158	94	0.0007	0.9993	89.81
46.5	107,792	514	0.0048	0.9952	89.75
47.5	90,592	38	0.0004	0.9996	89.32
48.5	85,070	37	0.0004	0.9996	89.28
49.5	73,390	30	0.0004	0.9996	89.24
50.5	52,680		0.0000	1.0000	89.21
51.5	44,627	12	0.0003	0.9997	89.21
52.5	32,422	0	0.0000	1.0000	89.18
53.5	30,426	14	0.0005	0.9995	89.18
54.5	18,984	4	0.0002	0.9998	89.14
55.5	16,604	0	0.0000	1.0000	89.12
56.5	15,460		0.0000	1.0000	89.12
57.5	11,756		0.0000	1.0000	89.12
58.5	6,044		0.0000	1.0000	89.12
59.5	5,720		0.0000	1.0000	89.12
60.5	4,889		0.0000	1.0000	89.12
61.5	4,889		0.0000	1.0000	89.12
62.5	4,889		0.0000	1.0000	89.12
63.5	4,889		0.0000	1.0000	89.12
64.5	1,637		0.0000	1.0000	89.12
65.5	1,637		0.0000	1.0000	89.12
66.5	1,637		0.0000	1.0000	89.12
67.5	1,637		0.0000	1.0000	89.12
68.5	1,635		0.0000	1.0000	89.12
69.5	1,635		0.0000	1.0000	89.12
70.5	1,635		0.0000	1.0000	89.12
71.5	1,635		0.0000	1.0000	89.12
72.5	1,635		0.0000	1.0000	89.12
73.5	1,635		0.0000	1.0000	89.12
74.5	1,635		0.0000	1.0000	89.12
75.5	1,635		0.0000	1.0000	89.12
76.5	1,635		0.0000	1.0000	89.12
77.5	1,635		0.0000	1.0000	89.12
78.5	1,635		0.0000	1.0000	89.12

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND RIGHTS

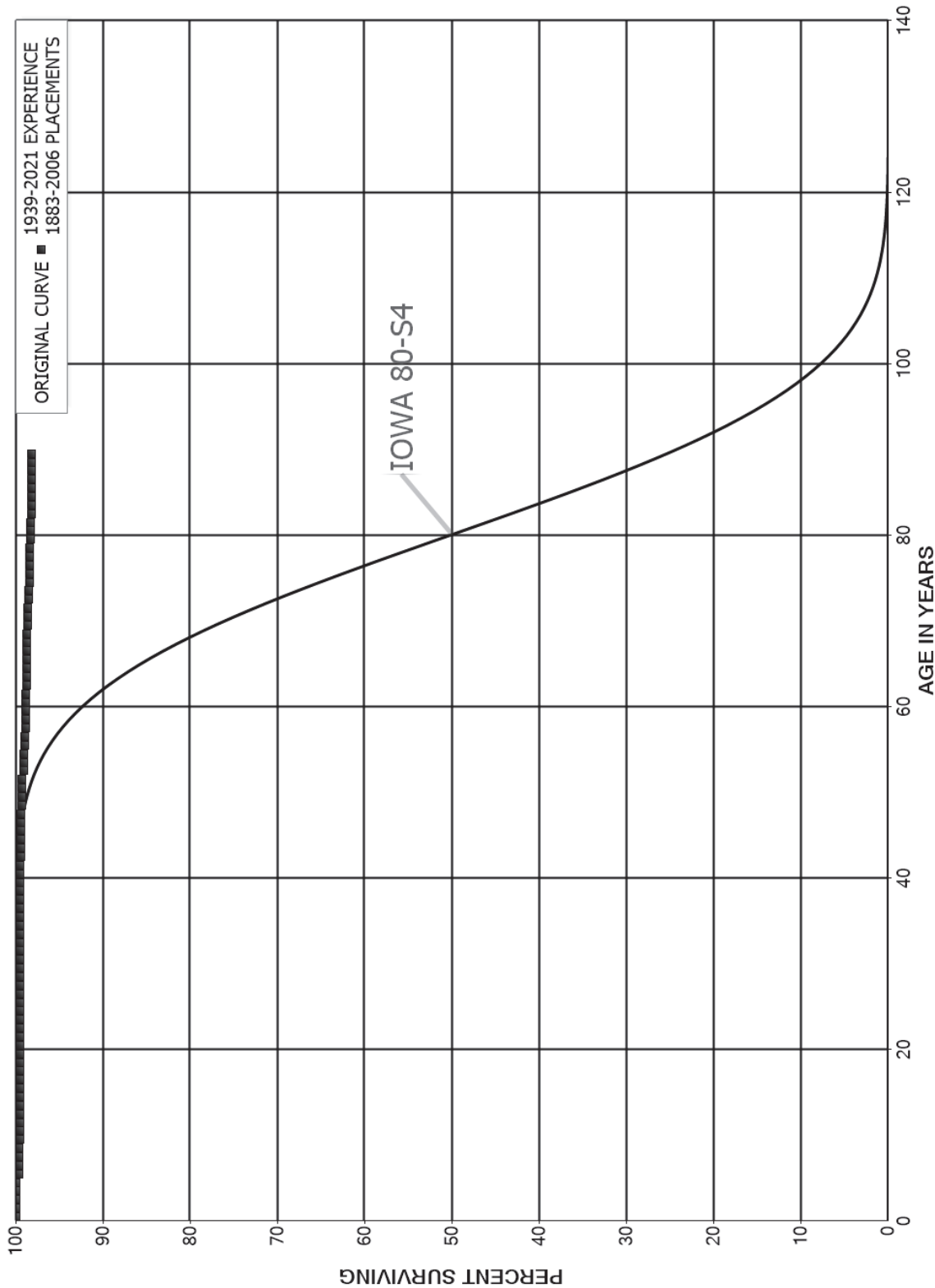
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1960-2021

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	89.12
80.5	1,635		0.0000	1.0000	89.12
81.5	1,635		0.0000	1.0000	89.12
82.5	1,635		0.0000	1.0000	89.12
83.5	1,635		0.0000	1.0000	89.12
84.5	1,635		0.0000	1.0000	89.12
85.5	1,635		0.0000	1.0000	89.12
86.5	1,635		0.0000	1.0000	89.12
87.5	1,635		0.0000	1.0000	89.12
88.5	1,635		0.0000	1.0000	89.12
89.5	1,635		0.0000	1.0000	89.12
90.5	1,635		0.0000	1.0000	89.12
91.5	1,635		0.0000	1.0000	89.12
92.5	1,635		0.0000	1.0000	89.12
93.5	1,635		0.0000	1.0000	89.12
94.5	1,635		0.0000	1.0000	89.12
95.5	1,635		0.0000	1.0000	89.12
96.5	1,635		0.0000	1.0000	89.12
97.5	1,635		0.0000	1.0000	89.12
98.5	1,635		0.0000	1.0000	89.12
99.5	1,635		0.0000	1.0000	89.12
100.5	1,635		0.0000	1.0000	89.12
101.5					89.12

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 374.50 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2006

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,668,687	729	0.0003	0.9997	100.00
0.5	2,673,958		0.0000	1.0000	99.97
1.5	2,685,337	182	0.0001	0.9999	99.97
2.5	2,717,811	6	0.0000	1.0000	99.97
3.5	2,748,936		0.0000	1.0000	99.97
4.5	2,769,311	10,591	0.0038	0.9962	99.97
5.5	2,779,550	486	0.0002	0.9998	99.58
6.5	2,793,515	29	0.0000	1.0000	99.57
7.5	2,864,472		0.0000	1.0000	99.56
8.5	2,900,692	223	0.0001	0.9999	99.56
9.5	2,910,805	124	0.0000	1.0000	99.56
10.5	2,924,467	5	0.0000	1.0000	99.55
11.5	2,927,531		0.0000	1.0000	99.55
12.5	2,928,636	106	0.0000	1.0000	99.55
13.5	2,931,683		0.0000	1.0000	99.55
14.5	2,943,661	1	0.0000	1.0000	99.55
15.5	2,945,638		0.0000	1.0000	99.55
16.5	2,945,848	130	0.0000	1.0000	99.55
17.5	2,951,808	88	0.0000	1.0000	99.54
18.5	2,951,839	141	0.0000	1.0000	99.54
19.5	2,771,605		0.0000	1.0000	99.54
20.5	2,734,603		0.0000	1.0000	99.54
21.5	2,726,750		0.0000	1.0000	99.54
22.5	2,728,036		0.0000	1.0000	99.54
23.5	2,690,475		0.0000	1.0000	99.54
24.5	2,622,836		0.0000	1.0000	99.54
25.5	2,509,353		0.0000	1.0000	99.54
26.5	1,927,340		0.0000	1.0000	99.54
27.5	1,747,544		0.0000	1.0000	99.54
28.5	1,692,691	38	0.0000	1.0000	99.54
29.5	1,640,627	142	0.0001	0.9999	99.53
30.5	1,609,044		0.0000	1.0000	99.53
31.5	1,564,789	271	0.0002	0.9998	99.53
32.5	1,499,556	5	0.0000	1.0000	99.51
33.5	1,493,849	35	0.0000	1.0000	99.51
34.5	1,479,138	46	0.0000	1.0000	99.51
35.5	1,468,141		0.0000	1.0000	99.50
36.5	1,398,562	171	0.0001	0.9999	99.50
37.5	1,375,738	163	0.0001	0.9999	99.49
38.5	1,359,529		0.0000	1.0000	99.48

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006

EXPERIENCE BAND 1939-2021

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	1,314,338	136	0.0001	0.9999	99.48
40.5	1,264,422	72	0.0001	0.9999	99.47
41.5	1,245,292	435	0.0003	0.9997	99.46
42.5	1,219,771	807	0.0007	0.9993	99.43
43.5	1,192,240	4	0.0000	1.0000	99.36
44.5	1,149,650	118	0.0001	0.9999	99.36
45.5	1,104,648	7	0.0000	1.0000	99.35
46.5	1,053,136	6	0.0000	1.0000	99.35
47.5	1,013,215	142	0.0001	0.9999	99.35
48.5	985,062	44	0.0000	1.0000	99.34
49.5	911,586	91	0.0001	0.9999	99.33
50.5	860,948	33	0.0000	1.0000	99.32
51.5	816,441	1,697	0.0021	0.9979	99.32
52.5	771,807	1	0.0000	1.0000	99.11
53.5	693,667	21	0.0000	1.0000	99.11
54.5	607,137	863	0.0014	0.9986	99.11
55.5	594,656	49	0.0001	0.9999	98.97
56.5	587,693	827	0.0014	0.9986	98.96
57.5	554,168	1	0.0000	1.0000	98.82
58.5	542,932	12	0.0000	1.0000	98.82
59.5	535,207	2	0.0000	1.0000	98.82
60.5	529,235	84	0.0002	0.9998	98.82
61.5	508,854	123	0.0002	0.9998	98.80
62.5	484,524		0.0000	1.0000	98.78
63.5	423,620		0.0000	1.0000	98.78
64.5	405,351		0.0000	1.0000	98.78
65.5	356,341	285	0.0008	0.9992	98.78
66.5	326,200		0.0000	1.0000	98.70
67.5	308,115		0.0000	1.0000	98.70
68.5	310,618	203	0.0007	0.9993	98.70
69.5	303,957	69	0.0002	0.9998	98.64
70.5	297,866	14	0.0000	1.0000	98.61
71.5	282,825	282	0.0010	0.9990	98.61
72.5	267,108	72	0.0003	0.9997	98.51
73.5	272,839	200	0.0007	0.9993	98.48
74.5	275,761		0.0000	1.0000	98.41
75.5	276,493		0.0000	1.0000	98.41
76.5	280,176	182	0.0006	0.9994	98.41
77.5	279,207	2	0.0000	1.0000	98.35
78.5	277,512	40	0.0001	0.9999	98.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006

EXPERIENCE BAND 1939-2021

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	269,331		0.0000	1.0000	98.33
80.5	264,443	136	0.0005	0.9995	98.33
81.5	250,417	233	0.0009	0.9991	98.28
82.5	249,229	2	0.0000	1.0000	98.19
83.5	247,981	3	0.0000	1.0000	98.19
84.5	244,370		0.0000	1.0000	98.19
85.5	239,376		0.0000	1.0000	98.19
86.5	238,459	46	0.0002	0.9998	98.19
87.5	234,392		0.0000	1.0000	98.17
88.5	231,841		0.0000	1.0000	98.17
89.5	229,790		0.0000	1.0000	98.17
90.5	225,095		0.0000	1.0000	98.17
91.5	221,389		0.0000	1.0000	98.17
92.5	211,652		0.0000	1.0000	98.17
93.5	208,036		0.0000	1.0000	98.17
94.5	204,489		0.0000	1.0000	98.17
95.5	200,799		0.0000	1.0000	98.17
96.5	192,713		0.0000	1.0000	98.17
97.5	189,751		0.0000	1.0000	98.17
98.5	184,002		0.0000	1.0000	98.17
99.5	178,523		0.0000	1.0000	98.17
100.5	176,137		0.0000	1.0000	98.17
101.5	175,020		0.0000	1.0000	98.17
102.5	174,307		0.0000	1.0000	98.17
103.5	173,337		0.0000	1.0000	98.17
104.5	170,390		0.0000	1.0000	98.17
105.5	168,256		0.0000	1.0000	98.17
106.5	158,957		0.0000	1.0000	98.17
107.5	152,435		0.0000	1.0000	98.17
108.5	148,235		0.0000	1.0000	98.17
109.5	146,645		0.0000	1.0000	98.17
110.5	144,840		0.0000	1.0000	98.17
111.5	143,895		0.0000	1.0000	98.17
112.5	138,317		0.0000	1.0000	98.17
113.5	133,232		0.0000	1.0000	98.17
114.5	128,913		0.0000	1.0000	98.17
115.5	123,086		0.0000	1.0000	98.17
116.5	109,875		0.0000	1.0000	98.17
117.5	101,432		0.0000	1.0000	98.17
118.5	85,985		0.0000	1.0000	98.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 RIGHTS OF WAY

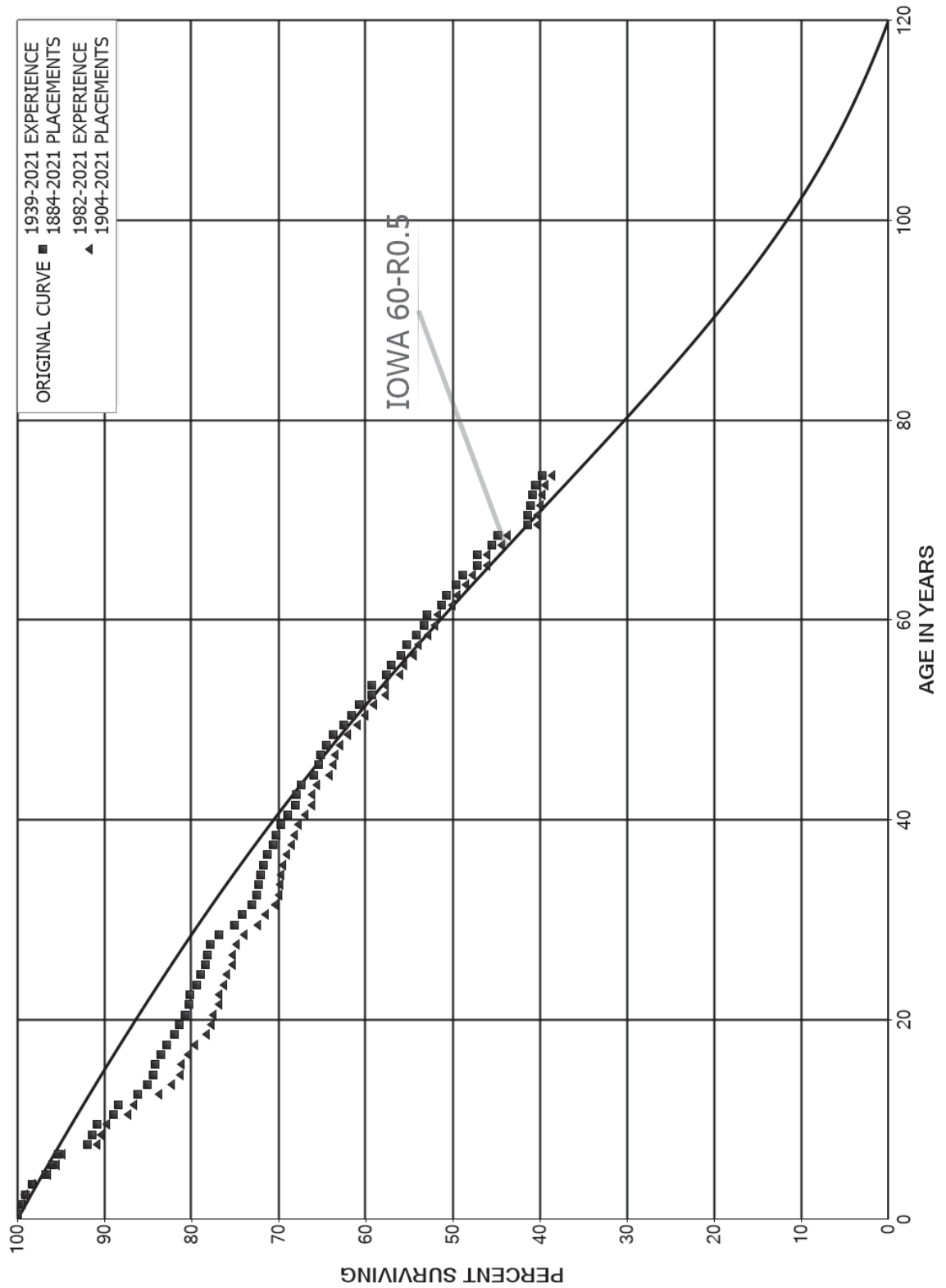
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2006

EXPERIENCE BAND 1939-2021

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	78,655		0.0000	1.0000	98.17
120.5	63,427		0.0000	1.0000	98.17
121.5	55,241		0.0000	1.0000	98.17
122.5	54,307		0.0000	1.0000	98.17
123.5	52,673		0.0000	1.0000	98.17
124.5	50,406		0.0000	1.0000	98.17
125.5	46,145		0.0000	1.0000	98.17
126.5	45,012		0.0000	1.0000	98.17
127.5	43,395		0.0000	1.0000	98.17
128.5	42,744		0.0000	1.0000	98.17
129.5	41,389		0.0000	1.0000	98.17
130.5	33,039		0.0000	1.0000	98.17
131.5	31,360		0.0000	1.0000	98.17
132.5	24,809		0.0000	1.0000	98.17
133.5	18,229		0.0000	1.0000	98.17
134.5	13,539		0.0000	1.0000	98.17
135.5	4,138		0.0000	1.0000	98.17
136.5	3,186		0.0000	1.0000	98.17
137.5	866		0.0000	1.0000	98.17
138.5					98.17

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



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,882,498	409	0.0001	0.9999	100.00
0.5	6,709,699	34,029	0.0051	0.9949	99.99
1.5	6,384,038	24,697	0.0039	0.9961	99.49
2.5	5,704,009	44,755	0.0078	0.9922	99.10
3.5	5,492,114	88,006	0.0160	0.9840	98.32
4.5	5,019,667	42,261	0.0084	0.9916	96.75
5.5	4,598,343	32,466	0.0071	0.9929	95.93
6.5	3,705,290	127,618	0.0344	0.9656	95.26
7.5	3,214,601	18,526	0.0058	0.9942	91.98
8.5	2,979,926	19,445	0.0065	0.9935	91.45
9.5	2,758,773	58,229	0.0211	0.9789	90.85
10.5	2,508,983	15,391	0.0061	0.9939	88.93
11.5	2,327,178	59,525	0.0256	0.9744	88.39
12.5	2,177,164	26,705	0.0123	0.9877	86.13
13.5	1,799,740	14,849	0.0083	0.9917	85.07
14.5	1,687,832	4,403	0.0026	0.9974	84.37
15.5	1,625,795	13,224	0.0081	0.9919	84.15
16.5	1,562,909	11,429	0.0073	0.9927	83.46
17.5	1,542,341	17,650	0.0114	0.9886	82.85
18.5	1,459,098	9,584	0.0066	0.9934	81.90
19.5	1,434,708	11,056	0.0077	0.9923	81.37
20.5	1,405,609	8,834	0.0063	0.9937	80.74
21.5	1,376,106	1,316	0.0010	0.9990	80.23
22.5	1,373,071	13,844	0.0101	0.9899	80.16
23.5	1,296,962	6,513	0.0050	0.9950	79.35
24.5	1,273,914	9,623	0.0076	0.9924	78.95
25.5	1,254,716	2,501	0.0020	0.9980	78.35
26.5	1,241,081	6,567	0.0053	0.9947	78.20
27.5	1,234,665	15,338	0.0124	0.9876	77.78
28.5	1,199,269	26,958	0.0225	0.9775	76.82
29.5	1,172,443	13,508	0.0115	0.9885	75.09
30.5	1,126,108	17,369	0.0154	0.9846	74.22
31.5	1,101,908	8,150	0.0074	0.9926	73.08
32.5	1,083,507	3,085	0.0028	0.9972	72.54
33.5	1,063,240	3,620	0.0034	0.9966	72.33
34.5	1,056,512	5,349	0.0051	0.9949	72.09
35.5	1,026,805	6,222	0.0061	0.9939	71.72
36.5	1,008,806	9,587	0.0095	0.9905	71.29
37.5	985,565	5,193	0.0053	0.9947	70.61
38.5	965,527	7,045	0.0073	0.9927	70.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2021

EXPERIENCE BAND 1939-2021

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	921,996	10,550	0.0114	0.9886	69.72
40.5	883,363	10,579	0.0120	0.9880	68.93
41.5	860,300	1,616	0.0019	0.9981	68.10
42.5	825,732	7,012	0.0085	0.9915	67.97
43.5	796,987	17,719	0.0222	0.9778	67.40
44.5	765,642	5,555	0.0073	0.9927	65.90
45.5	737,587	2,780	0.0038	0.9962	65.42
46.5	716,696	6,873	0.0096	0.9904	65.17
47.5	697,304	9,044	0.0130	0.9870	64.55
48.5	675,974	12,430	0.0184	0.9816	63.71
49.5	653,430	9,087	0.0139	0.9861	62.54
50.5	623,563	9,918	0.0159	0.9841	61.67
51.5	618,137	14,208	0.0230	0.9770	60.69
52.5	588,647	237	0.0004	0.9996	59.29
53.5	579,345	16,344	0.0282	0.9718	59.27
54.5	544,669	4,520	0.0083	0.9917	57.60
55.5	512,891	10,702	0.0209	0.9791	57.12
56.5	474,277	5,280	0.0111	0.9889	55.93
57.5	427,065	8,470	0.0198	0.9802	55.31
58.5	394,797	6,455	0.0164	0.9836	54.21
59.5	346,379	2,187	0.0063	0.9937	53.32
60.5	305,652	10,085	0.0330	0.9670	52.99
61.5	269,086	2,539	0.0094	0.9906	51.24
62.5	241,806	5,284	0.0219	0.9781	50.75
63.5	198,983	3,094	0.0155	0.9845	49.64
64.5	166,514	5,710	0.0343	0.9657	48.87
65.5	138,590	124	0.0009	0.9991	47.20
66.5	126,325	4,465	0.0353	0.9647	47.15
67.5	107,612	1,433	0.0133	0.9867	45.49
68.5	83,201	6,376	0.0766	0.9234	44.88
69.5	61,259	107	0.0017	0.9983	41.44
70.5	53,387	419	0.0078	0.9922	41.37
71.5	47,926	266	0.0055	0.9945	41.05
72.5	46,441	336	0.0072	0.9928	40.82
73.5	39,390	778	0.0197	0.9803	40.52
74.5	35,247	1,778	0.0504	0.9496	39.72
75.5	32,445		0.0000	1.0000	37.72
76.5	31,805		0.0000	1.0000	37.72
77.5	31,805		0.0000	1.0000	37.72
78.5	31,110	460	0.0148	0.9852	37.72

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2021

EXPERIENCE BAND 1939-2021

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	30,534	501	0.0164	0.9836	37.16
80.5	29,135	334	0.0115	0.9885	36.55
81.5	28,247	250	0.0089	0.9911	36.13
82.5	23,318	272	0.0117	0.9883	35.81
83.5	22,427	297	0.0132	0.9868	35.39
84.5	22,130	61	0.0028	0.9972	34.93
85.5	20,070	282	0.0141	0.9859	34.83
86.5	19,772	86	0.0044	0.9956	34.34
87.5	18,583	326	0.0175	0.9825	34.19
88.5	15,693		0.0000	1.0000	33.59
89.5	13,372	717	0.0536	0.9464	33.59
90.5	11,509	84	0.0073	0.9927	31.79
91.5	6,668	330	0.0495	0.9505	31.56
92.5	2,147		0.0000	1.0000	30.00
93.5	1,584	350	0.2209	0.7791	30.00
94.5	1,234		0.0000	1.0000	23.37
95.5	1,234		0.0000	1.0000	23.37
96.5	1,022		0.0000	1.0000	23.37
97.5	1,022		0.0000	1.0000	23.37
98.5	1,022		0.0000	1.0000	23.37
99.5	1,022		0.0000	1.0000	23.37
100.5	1,022	44	0.0435	0.9565	23.37
101.5	978		0.0000	1.0000	22.35
102.5	978	194	0.1988	0.8012	22.35
103.5	783		0.0000	1.0000	17.91
104.5	783		0.0000	1.0000	17.91
105.5	783		0.0000	1.0000	17.91
106.5	783		0.0000	1.0000	17.91
107.5	519		0.0000	1.0000	17.91
108.5	88		0.0000	1.0000	17.91
109.5	88		0.0000	1.0000	17.91
110.5	88		0.0000	1.0000	17.91
111.5	88	88	1.0000		17.91
112.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,994,104		0.0000	1.0000	100.00
0.5	5,847,764	33,176	0.0057	0.9943	100.00
1.5	5,529,265	23,098	0.0042	0.9958	99.43
2.5	4,881,394	43,971	0.0090	0.9910	99.02
3.5	4,700,525	84,442	0.0180	0.9820	98.13
4.5	4,256,437	41,482	0.0097	0.9903	96.36
5.5	3,843,023	29,071	0.0076	0.9924	95.42
6.5	2,945,392	122,434	0.0416	0.9584	94.70
7.5	2,460,383	14,280	0.0058	0.9942	90.77
8.5	2,235,673	15,246	0.0068	0.9932	90.24
9.5	2,012,376	54,415	0.0270	0.9730	89.62
10.5	1,788,148	13,174	0.0074	0.9926	87.20
11.5	1,608,697	55,666	0.0346	0.9654	86.56
12.5	1,473,860	23,727	0.0161	0.9839	83.56
13.5	1,105,386	13,878	0.0126	0.9874	82.22
14.5	1,015,202	1,990	0.0020	0.9980	81.18
15.5	978,992	9,099	0.0093	0.9907	81.03
16.5	955,071	9,582	0.0100	0.9900	80.27
17.5	984,700	16,113	0.0164	0.9836	79.47
18.5	942,282	6,761	0.0072	0.9928	78.17
19.5	977,493	2,404	0.0025	0.9975	77.61
20.5	993,939	8,369	0.0084	0.9916	77.41
21.5	1,000,775		0.0000	1.0000	76.76
22.5	1,034,387	7,248	0.0070	0.9930	76.76
23.5	1,024,323	4,843	0.0047	0.9953	76.23
24.5	1,042,528	8,786	0.0084	0.9916	75.86
25.5	1,056,649	1,475	0.0014	0.9986	75.23
26.5	1,059,557	4,810	0.0045	0.9955	75.12
27.5	1,083,781	14,280	0.0132	0.9868	74.78
28.5	1,077,392	22,625	0.0210	0.9790	73.79
29.5	1,076,799	12,495	0.0116	0.9884	72.24
30.5	1,043,692	15,870	0.0152	0.9848	71.41
31.5	1,024,167	6,752	0.0066	0.9934	70.32
32.5	1,007,023	1,395	0.0014	0.9986	69.86
33.5	995,829	1,647	0.0017	0.9983	69.76
34.5	993,826	4,036	0.0041	0.9959	69.64
35.5	965,197	5,600	0.0058	0.9942	69.36
36.5	947,444	8,165	0.0086	0.9914	68.96
37.5	924,732	4,148	0.0045	0.9955	68.37
38.5	907,809	5,555	0.0061	0.9939	68.06

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1982-2021

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	866,973	9,687	0.0112	0.9888	67.64
40.5	830,408	9,562	0.0115	0.9885	66.89
41.5	809,341	795	0.0010	0.9990	66.12
42.5	780,153	5,961	0.0076	0.9924	66.05
43.5	753,778	16,689	0.0221	0.9779	65.55
44.5	722,678	5,014	0.0069	0.9931	64.10
45.5	697,113	2,422	0.0035	0.9965	63.65
46.5	678,157	6,307	0.0093	0.9907	63.43
47.5	660,567	8,833	0.0134	0.9866	62.84
48.5	643,428	12,172	0.0189	0.9811	62.00
49.5	624,396	8,449	0.0135	0.9865	60.83
50.5	598,012	9,901	0.0166	0.9834	60.00
51.5	588,899	13,899	0.0236	0.9764	59.01
52.5	570,222	171	0.0003	0.9997	57.62
53.5	561,641	15,883	0.0283	0.9717	57.60
54.5	527,721	3,959	0.0075	0.9925	55.97
55.5	506,145	10,597	0.0209	0.9791	55.55
56.5	467,931	4,849	0.0104	0.9896	54.39
57.5	422,065	8,384	0.0199	0.9801	53.82
58.5	390,031	6,376	0.0163	0.9837	52.76
59.5	342,042	2,124	0.0062	0.9938	51.89
60.5	301,501	9,783	0.0324	0.9676	51.57
61.5	265,274	2,539	0.0096	0.9904	49.90
62.5	237,994	5,157	0.0217	0.9783	49.42
63.5	195,621	3,053	0.0156	0.9844	48.35
64.5	163,194	5,655	0.0347	0.9653	47.59
65.5	135,468	124	0.0009	0.9991	45.95
66.5	123,204	4,465	0.0362	0.9638	45.90
67.5	104,927	1,433	0.0137	0.9863	44.24
68.5	80,947	6,376	0.0788	0.9212	43.64
69.5	59,009	77	0.0013	0.9987	40.20
70.5	51,166	419	0.0082	0.9918	40.15
71.5	45,705	266	0.0058	0.9942	39.82
72.5	44,283	336	0.0076	0.9924	39.59
73.5	37,336	741	0.0198	0.9802	39.29
74.5	34,289	1,228	0.0358	0.9642	38.51
75.5	32,037		0.0000	1.0000	37.13
76.5	31,485		0.0000	1.0000	37.13
77.5	31,508		0.0000	1.0000	37.13
78.5	30,813	460	0.0149	0.9851	37.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

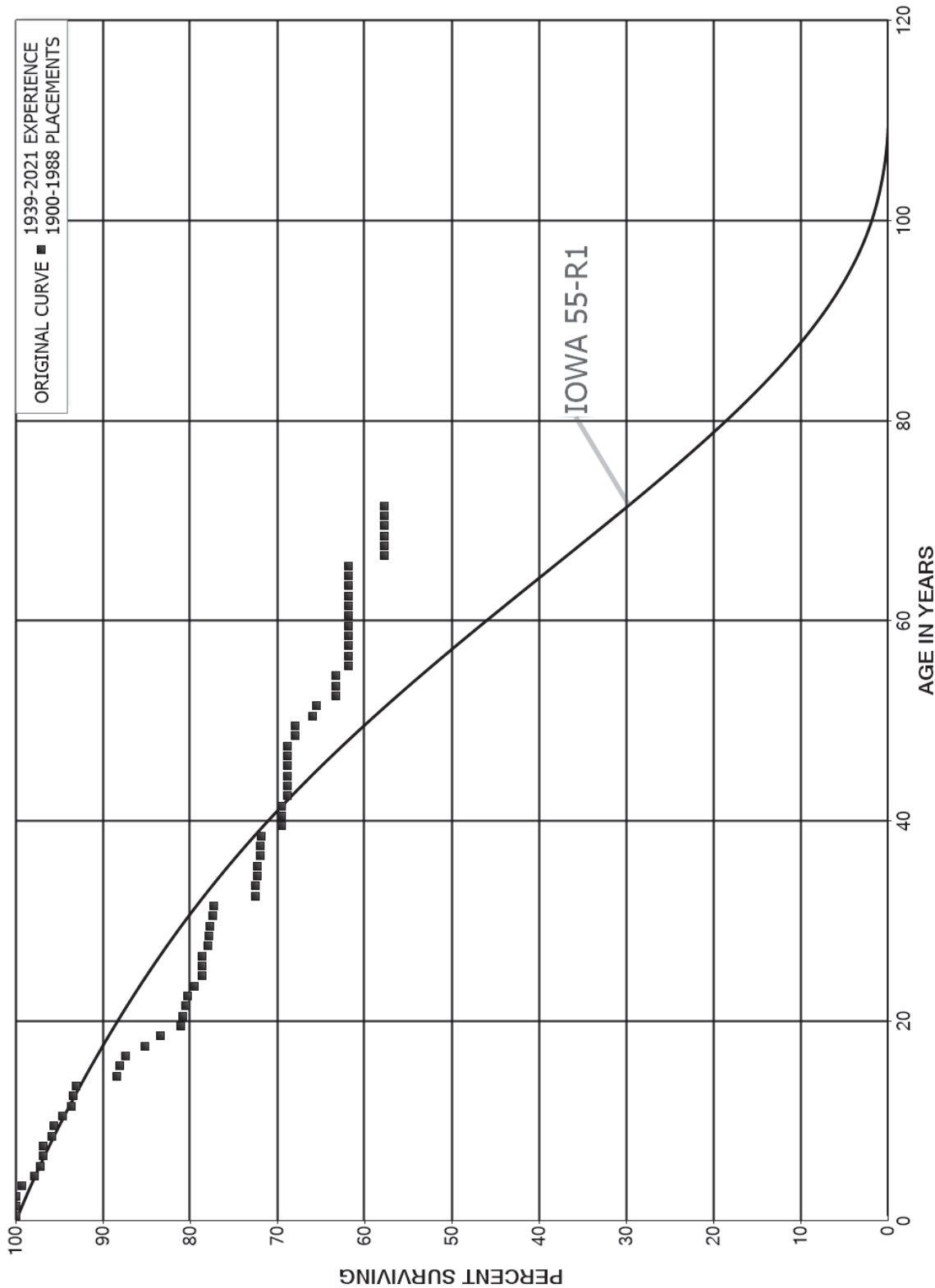
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1982-2021

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	30,237	501	0.0166	0.9834	36.57
80.5	28,838	334	0.0116	0.9884	35.97
81.5	27,950	250	0.0089	0.9911	35.55
82.5	23,021	272	0.0118	0.9882	35.23
83.5	22,130		0.0000	1.0000	34.82
84.5	22,130	61	0.0028	0.9972	34.82
85.5	20,070	282	0.0141	0.9859	34.72
86.5	19,772	86	0.0044	0.9956	34.23
87.5	18,583	326	0.0175	0.9825	34.08
88.5	15,693		0.0000	1.0000	33.48
89.5	13,372	717	0.0536	0.9464	33.48
90.5	11,509	84	0.0073	0.9927	31.69
91.5	6,668	330	0.0495	0.9505	31.46
92.5	2,147		0.0000	1.0000	29.90
93.5	1,584	350	0.2209	0.7791	29.90
94.5	1,234		0.0000	1.0000	23.29
95.5	1,234		0.0000	1.0000	23.29
96.5	1,022		0.0000	1.0000	23.29
97.5	1,022		0.0000	1.0000	23.29
98.5	1,022		0.0000	1.0000	23.29
99.5	1,022		0.0000	1.0000	23.29
100.5	1,022	44	0.0435	0.9565	23.29
101.5	978		0.0000	1.0000	22.28
102.5	978	194	0.1988	0.8012	22.28
103.5	783		0.0000	1.0000	17.85
104.5	783		0.0000	1.0000	17.85
105.5	783		0.0000	1.0000	17.85
106.5	783		0.0000	1.0000	17.85
107.5	519		0.0000	1.0000	17.85
108.5	88		0.0000	1.0000	17.85
109.5	88		0.0000	1.0000	17.85
110.5	88		0.0000	1.0000	17.85
111.5	88	88	1.0000		17.85
112.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1988

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,534		0.0000	1.0000	100.00
0.5	129,897	87	0.0007	0.9993	100.00
1.5	130,624		0.0000	1.0000	99.93
2.5	136,972	851	0.0062	0.9938	99.93
3.5	138,417	2,007	0.0145	0.9855	99.31
4.5	141,989	1,079	0.0076	0.9924	97.87
5.5	139,653	436	0.0031	0.9969	97.13
6.5	139,644	42	0.0003	0.9997	96.82
7.5	142,492	1,338	0.0094	0.9906	96.80
8.5	150,705	407	0.0027	0.9973	95.89
9.5	151,836	1,534	0.0101	0.9899	95.63
10.5	149,563	1,663	0.0111	0.9889	94.66
11.5	148,193	279	0.0019	0.9981	93.61
12.5	148,092	559	0.0038	0.9962	93.43
13.5	147,067	7,390	0.0502	0.9498	93.08
14.5	139,238	450	0.0032	0.9968	88.40
15.5	137,031	1,181	0.0086	0.9914	88.12
16.5	134,304	3,383	0.0252	0.9748	87.36
17.5	123,702	2,504	0.0202	0.9798	85.16
18.5	117,695	3,353	0.0285	0.9715	83.43
19.5	112,523	312	0.0028	0.9972	81.06
20.5	112,513	483	0.0043	0.9957	80.83
21.5	113,435	216	0.0019	0.9981	80.48
22.5	112,903	1,191	0.0105	0.9895	80.33
23.5	111,901	1,159	0.0104	0.9896	79.48
24.5	110,981		0.0000	1.0000	78.66
25.5	110,612	127	0.0011	0.9989	78.66
26.5	110,550	895	0.0081	0.9919	78.57
27.5	109,221	114	0.0010	0.9990	77.93
28.5	109,274	127	0.0012	0.9988	77.85
29.5	108,245	521	0.0048	0.9952	77.76
30.5	107,599	125	0.0012	0.9988	77.39
31.5	107,644	6,639	0.0617	0.9383	77.30
32.5	101,699		0.0000	1.0000	72.53
33.5	89,826	300	0.0033	0.9967	72.53
34.5	89,438		0.0000	1.0000	72.29
35.5	89,568	395	0.0044	0.9956	72.29
36.5	88,357		0.0000	1.0000	71.97
37.5	88,322	136	0.0015	0.9985	71.97
38.5	88,202	2,831	0.0321	0.9679	71.86

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988

EXPERIENCE BAND 1939-2021

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	84,702		0.0000	1.0000	69.55
40.5	84,702		0.0000	1.0000	69.55
41.5	80,816	814	0.0101	0.9899	69.55
42.5	80,003		0.0000	1.0000	68.85
43.5	80,003		0.0000	1.0000	68.85
44.5	80,003		0.0000	1.0000	68.85
45.5	80,003		0.0000	1.0000	68.85
46.5	80,003	25	0.0003	0.9997	68.85
47.5	79,977	1,034	0.0129	0.9871	68.83
48.5	78,944		0.0000	1.0000	67.94
49.5	78,943	2,347	0.0297	0.9703	67.94
50.5	68,874	386	0.0056	0.9944	65.92
51.5	66,014	2,235	0.0339	0.9661	65.55
52.5	63,779		0.0000	1.0000	63.33
53.5	63,779		0.0000	1.0000	63.33
54.5	62,165	1,442	0.0232	0.9768	63.33
55.5	60,708		0.0000	1.0000	61.86
56.5	60,708		0.0000	1.0000	61.86
57.5	60,708		0.0000	1.0000	61.86
58.5	57,291		0.0000	1.0000	61.86
59.5	57,291		0.0000	1.0000	61.86
60.5	55,336		0.0000	1.0000	61.86
61.5	53,991		0.0000	1.0000	61.86
62.5	48,088		0.0000	1.0000	61.86
63.5	46,421		0.0000	1.0000	61.86
64.5	32,045		0.0000	1.0000	61.86
65.5	29,537	1,985	0.0672	0.9328	61.86
66.5	22,647		0.0000	1.0000	57.71
67.5	22,647		0.0000	1.0000	57.71
68.5	18,388		0.0000	1.0000	57.71
69.5	14,419		0.0000	1.0000	57.71
70.5	11,287		0.0000	1.0000	57.71
71.5	9,429	43	0.0045	0.9955	57.71
72.5	9,386		0.0000	1.0000	57.44
73.5	8,904		0.0000	1.0000	57.44
74.5	8,335		0.0000	1.0000	57.44
75.5	7,958		0.0000	1.0000	57.44
76.5	7,958		0.0000	1.0000	57.44
77.5	5,107		0.0000	1.0000	57.44
78.5	5,107		0.0000	1.0000	57.44

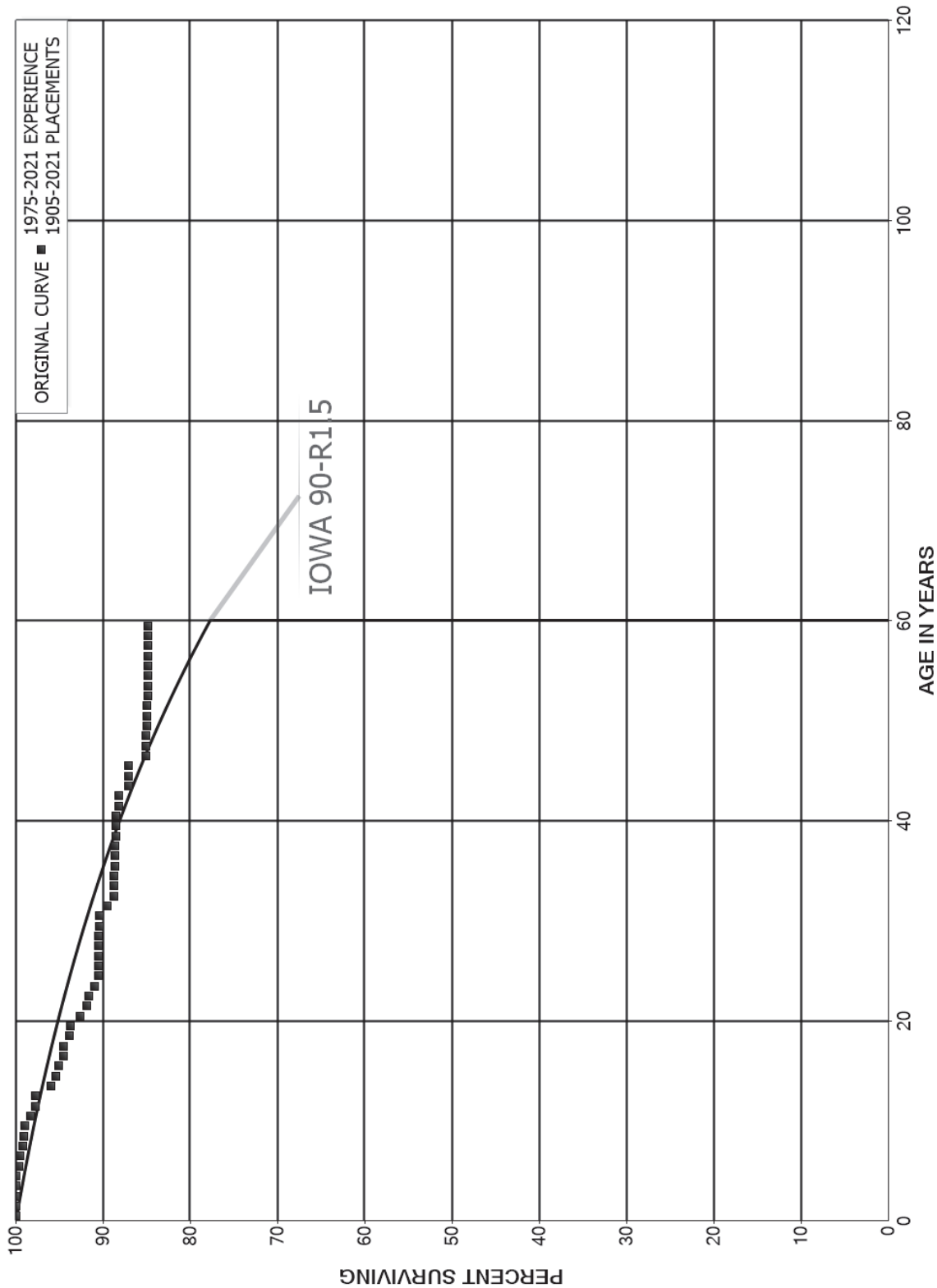
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1988			EXPERIENCE BAND 1939-2021		
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	4,089	22	0.0000	1.0000	57.44
80.5	4,089		0.0000	1.0000	57.44
81.5	3,649		0.0000	1.0000	57.44
82.5	3,649		0.0061	0.9939	57.44
83.5	2,164		0.0000	1.0000	57.09
84.5	1,545		0.0000	1.0000	57.09
85.5	1,523		0.0000	1.0000	57.09
86.5	1,376		0.0000	1.0000	57.09
87.5	592		0.0000	1.0000	57.09
88.5	592		0.0000	1.0000	57.09
89.5	592		0.0000	1.0000	57.09
90.5	329		0.0000	1.0000	57.09
91.5	201		0.0000	1.0000	57.09
92.5	201		0.0000	1.0000	57.09
93.5	114		0.0000	1.0000	57.09
94.5	114		0.0000	1.0000	57.09
95.5	114		0.0000	1.0000	57.09
96.5	114		0.0000	1.0000	57.09
97.5	114		0.0000	1.0000	57.09
98.5	114		0.0000	1.0000	57.09
99.5					57.09

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021

EXPERIENCE BAND 1975-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,880,196		0.0000	1.0000	100.00
0.5	15,037,000		0.0000	1.0000	100.00
1.5	15,074,011		0.0000	1.0000	100.00
2.5	7,484,030		0.0000	1.0000	100.00
3.5	5,724,290		0.0000	1.0000	100.00
4.5	5,681,033	23,416	0.0041	0.9959	100.00
5.5	5,559,904	3,948	0.0007	0.9993	99.59
6.5	4,354,599	16,625	0.0038	0.9962	99.52
7.5	4,244,971	3,734	0.0009	0.9991	99.14
8.5	4,137,472	3,360	0.0008	0.9992	99.05
9.5	3,949,452	26,185	0.0066	0.9934	98.97
10.5	4,009,298	24,089	0.0060	0.9940	98.31
11.5	3,932,852	955	0.0002	0.9998	97.72
12.5	3,923,822	70,855	0.0181	0.9819	97.70
13.5	3,771,486	20,717	0.0055	0.9945	95.93
14.5	3,899,217	12,081	0.0031	0.9969	95.41
15.5	3,953,058	24,393	0.0062	0.9938	95.11
16.5	3,811,057		0.0000	1.0000	94.53
17.5	3,946,654	28,648	0.0073	0.9927	94.53
18.5	3,887,860	5,968	0.0015	0.9985	93.84
19.5	3,914,241	47,147	0.0120	0.9880	93.70
20.5	3,799,701	30,603	0.0081	0.9919	92.57
21.5	3,934,713	9,932	0.0025	0.9975	91.82
22.5	3,906,358	28,919	0.0074	0.9926	91.59
23.5	3,603,433	16,083	0.0045	0.9955	90.91
24.5	3,502,162		0.0000	1.0000	90.51
25.5	3,440,433		0.0000	1.0000	90.51
26.5	3,228,989		0.0000	1.0000	90.51
27.5	3,147,659	173	0.0001	0.9999	90.51
28.5	3,105,656	2,630	0.0008	0.9992	90.50
29.5	3,027,680		0.0000	1.0000	90.42
30.5	3,002,018	31,303	0.0104	0.9896	90.42
31.5	2,884,042	23,954	0.0083	0.9917	89.48
32.5	2,788,404		0.0000	1.0000	88.74
33.5	2,713,420	720	0.0003	0.9997	88.74
34.5	2,480,273	2,775	0.0011	0.9989	88.71
35.5	2,440,347		0.0000	1.0000	88.61
36.5	2,414,923		0.0000	1.0000	88.61
37.5	2,220,322	2,275	0.0010	0.9990	88.61
38.5	2,198,196		0.0000	1.0000	88.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021

EXPERIENCE BAND 1975-2021

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	1,847,690		0.0000	1.0000	88.52
40.5	1,249,785	4,275	0.0034	0.9966	88.52
41.5	1,089,406		0.0000	1.0000	88.22
42.5	970,821	12,186	0.0126	0.9874	88.22
43.5	942,360		0.0000	1.0000	87.11
44.5	961,307		0.0000	1.0000	87.11
45.5	936,462	22,581	0.0241	0.9759	87.11
46.5	888,526		0.0000	1.0000	85.01
47.5	885,668		0.0000	1.0000	85.01
48.5	881,192	683	0.0008	0.9992	85.01
49.5	870,973		0.0000	1.0000	84.95
50.5	771,334		0.0000	1.0000	84.95
51.5	765,944	959	0.0013	0.9987	84.95
52.5	665,021		0.0000	1.0000	84.84
53.5	634,651	112	0.0002	0.9998	84.84
54.5	232,050		0.0000	1.0000	84.83
55.5	231,426		0.0000	1.0000	84.83
56.5	225,170		0.0000	1.0000	84.83
57.5	147,599		0.0000	1.0000	84.83
58.5	129,339		0.0000	1.0000	84.83
59.5	120,216		0.0000	1.0000	84.83
60.5	120,216		0.0000	1.0000	84.83
61.5	135,402		0.0000	1.0000	84.83
62.5	134,737		0.0000	1.0000	84.83
63.5	89,915		0.0000	1.0000	84.83
64.5	71,971		0.0000	1.0000	84.83
65.5	71,971		0.0000	1.0000	84.83
66.5	63,386		0.0000	1.0000	84.83
67.5	56,135		0.0000	1.0000	84.83
68.5	52,224		0.0000	1.0000	84.83
69.5	84,643		0.0000	1.0000	84.83
70.5	86,058	2	0.0000	1.0000	84.83
71.5	86,057		0.0000	1.0000	84.82
72.5	85,208		0.0000	1.0000	84.82
73.5	85,208		0.0000	1.0000	84.82
74.5	51,067		0.0000	1.0000	84.82
75.5	50,684		0.0000	1.0000	84.82
76.5	49,603		0.0000	1.0000	84.82
77.5	49,088		0.0000	1.0000	84.82
78.5	49,088		0.0000	1.0000	84.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - LIFE SPAN GROUP

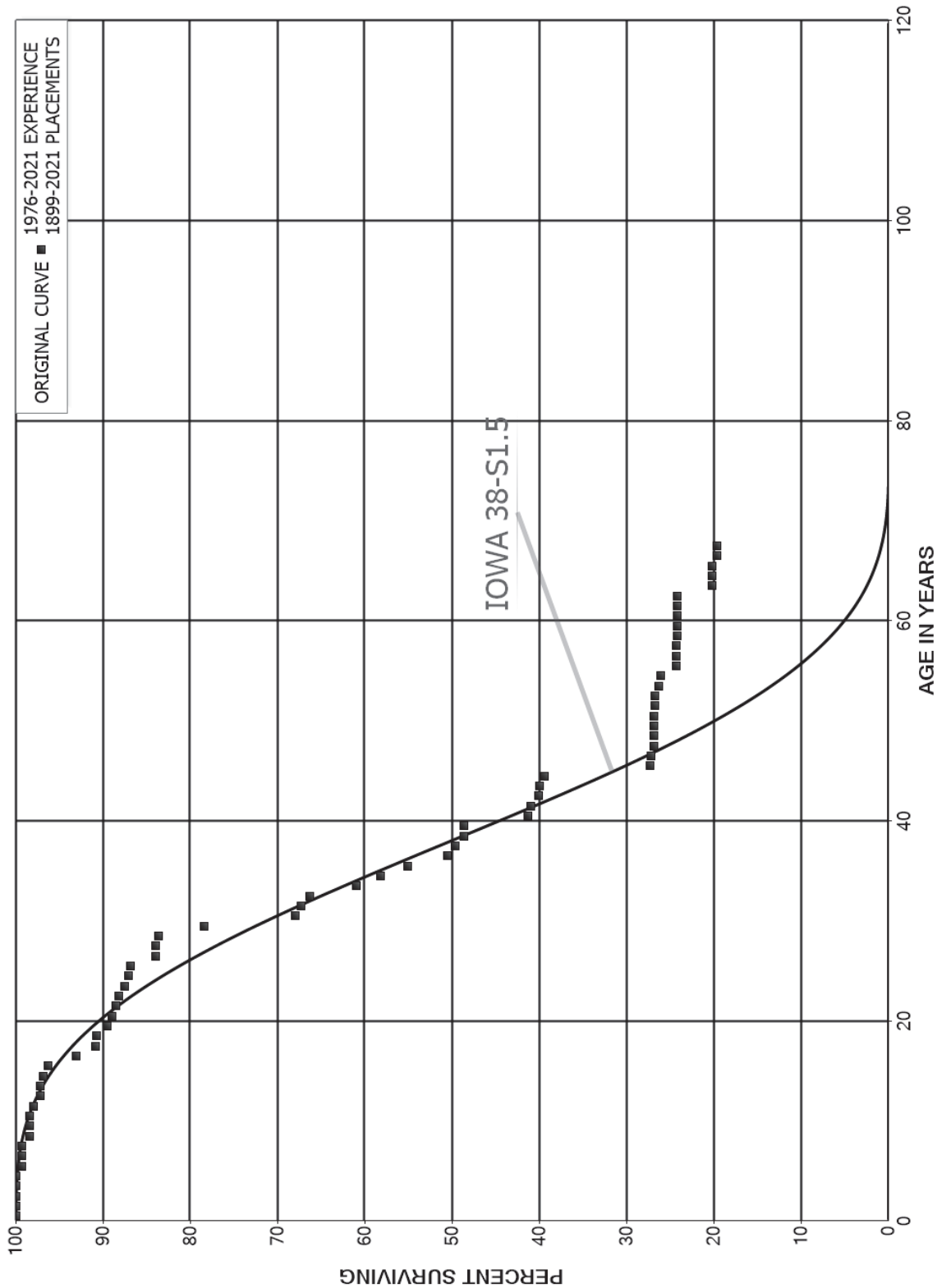
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021

EXPERIENCE BAND 1975-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,190		0.0000	1.0000	84.82
80.5	74,190		0.0000	1.0000	84.82
81.5	73,760		0.0000	1.0000	84.82
82.5	73,760		0.0000	1.0000	84.82
83.5	73,760		0.0000	1.0000	84.82
84.5	73,683		0.0000	1.0000	84.82
85.5	39,926		0.0000	1.0000	84.82
86.5	39,631		0.0000	1.0000	84.82
87.5	39,631		0.0000	1.0000	84.82
88.5	39,229		0.0000	1.0000	84.82
89.5	39,229		0.0000	1.0000	84.82
90.5	39,229		0.0000	1.0000	84.82
91.5	39,229		0.0000	1.0000	84.82
92.5	39,229		0.0000	1.0000	84.82
93.5	38,690		0.0000	1.0000	84.82
94.5					84.82

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2021

EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,439,826		0.0000	1.0000	100.00
0.5	6,341,796	2,800	0.0004	0.9996	100.00
1.5	6,167,261		0.0000	1.0000	99.96
2.5	5,185,516	1,015	0.0002	0.9998	99.96
3.5	4,536,687		0.0000	1.0000	99.94
4.5	4,298,193	27,352	0.0064	0.9936	99.94
5.5	2,949,990		0.0000	1.0000	99.30
6.5	2,580,630	1,283	0.0005	0.9995	99.30
7.5	2,386,885	20,678	0.0087	0.9913	99.25
8.5	1,663,990	199	0.0001	0.9999	98.39
9.5	891,990		0.0000	1.0000	98.38
10.5	717,022	2,879	0.0040	0.9960	98.38
11.5	697,051	5,932	0.0085	0.9915	97.98
12.5	655,498	138	0.0002	0.9998	97.15
13.5	528,797	1,757	0.0033	0.9967	97.13
14.5	489,086	2,529	0.0052	0.9948	96.81
15.5	449,621	15,360	0.0342	0.9658	96.31
16.5	385,368	8,990	0.0233	0.9767	93.02
17.5	383,458	384	0.0010	0.9990	90.85
18.5	389,542	5,462	0.0140	0.9860	90.76
19.5	394,955	2,117	0.0054	0.9946	89.48
20.5	424,611	2,417	0.0057	0.9943	89.00
21.5	367,076	1,334	0.0036	0.9964	88.50
22.5	345,001	2,536	0.0074	0.9926	88.18
23.5	275,894	1,343	0.0049	0.9951	87.53
24.5	281,301	725	0.0026	0.9974	87.10
25.5	272,103	9,144	0.0336	0.9664	86.88
26.5	231,170		0.0000	1.0000	83.96
27.5	241,815	871	0.0036	0.9964	83.96
28.5	234,341	14,605	0.0623	0.9377	83.65
29.5	211,674	28,346	0.1339	0.8661	78.44
30.5	184,130	1,742	0.0095	0.9905	67.94
31.5	141,601	2,147	0.0152	0.9848	67.29
32.5	126,954	10,113	0.0797	0.9203	66.27
33.5	95,401	4,442	0.0466	0.9534	60.99
34.5	88,239	4,759	0.0539	0.9461	58.15
35.5	83,661	6,813	0.0814	0.9186	55.02
36.5	88,742	1,590	0.0179	0.9821	50.54
37.5	82,587	1,652	0.0200	0.9800	49.63
38.5	79,751	37	0.0005	0.9995	48.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021

EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,804	11,088	0.1502	0.8498	48.62
40.5	67,754	521	0.0077	0.9923	41.31
41.5	66,902	1,453	0.0217	0.9783	41.00
42.5	65,046	188	0.0029	0.9971	40.11
43.5	64,625	975	0.0151	0.9849	39.99
44.5	86,731	26,538	0.3060	0.6940	39.39
45.5	55,336	260	0.0047	0.9953	27.33
46.5	68,487	797	0.0116	0.9884	27.21
47.5	66,631		0.0000	1.0000	26.89
48.5	66,758		0.0000	1.0000	26.89
49.5	64,088	176	0.0027	0.9973	26.89
50.5	62,485	218	0.0035	0.9965	26.82
51.5	70,487		0.0000	1.0000	26.72
52.5	68,109	1,146	0.0168	0.9832	26.72
53.5	70,855	480	0.0068	0.9932	26.27
54.5	70,375	4,796	0.0682	0.9318	26.09
55.5	63,464		0.0000	1.0000	24.32
56.5	63,606		0.0000	1.0000	24.32
57.5	58,568	354	0.0060	0.9940	24.32
58.5	58,346		0.0000	1.0000	24.17
59.5	58,346		0.0000	1.0000	24.17
60.5	52,476		0.0000	1.0000	24.17
61.5	45,225		0.0000	1.0000	24.17
62.5	70,327	11,556	0.1643	0.8357	24.17
63.5	52,500		0.0000	1.0000	20.20
64.5	52,399		0.0000	1.0000	20.20
65.5	52,105	1,403	0.0269	0.9731	20.20
66.5	47,230		0.0000	1.0000	19.65
67.5	44,966		0.0000	1.0000	19.65
68.5	33,752		0.0000	1.0000	19.65
69.5	33,752	343	0.0102	0.9898	19.65
70.5	31,900		0.0000	1.0000	19.45
71.5	31,844		0.0000	1.0000	19.45
72.5	31,844		0.0000	1.0000	19.45
73.5	31,599		0.0000	1.0000	19.45
74.5	31,599		0.0000	1.0000	19.45
75.5	31,469	111	0.0035	0.9965	19.45
76.5	31,917	560	0.0175	0.9825	19.39
77.5	31,357		0.0000	1.0000	19.05
78.5	31,357		0.0000	1.0000	19.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - CONTINUOUS GROUP

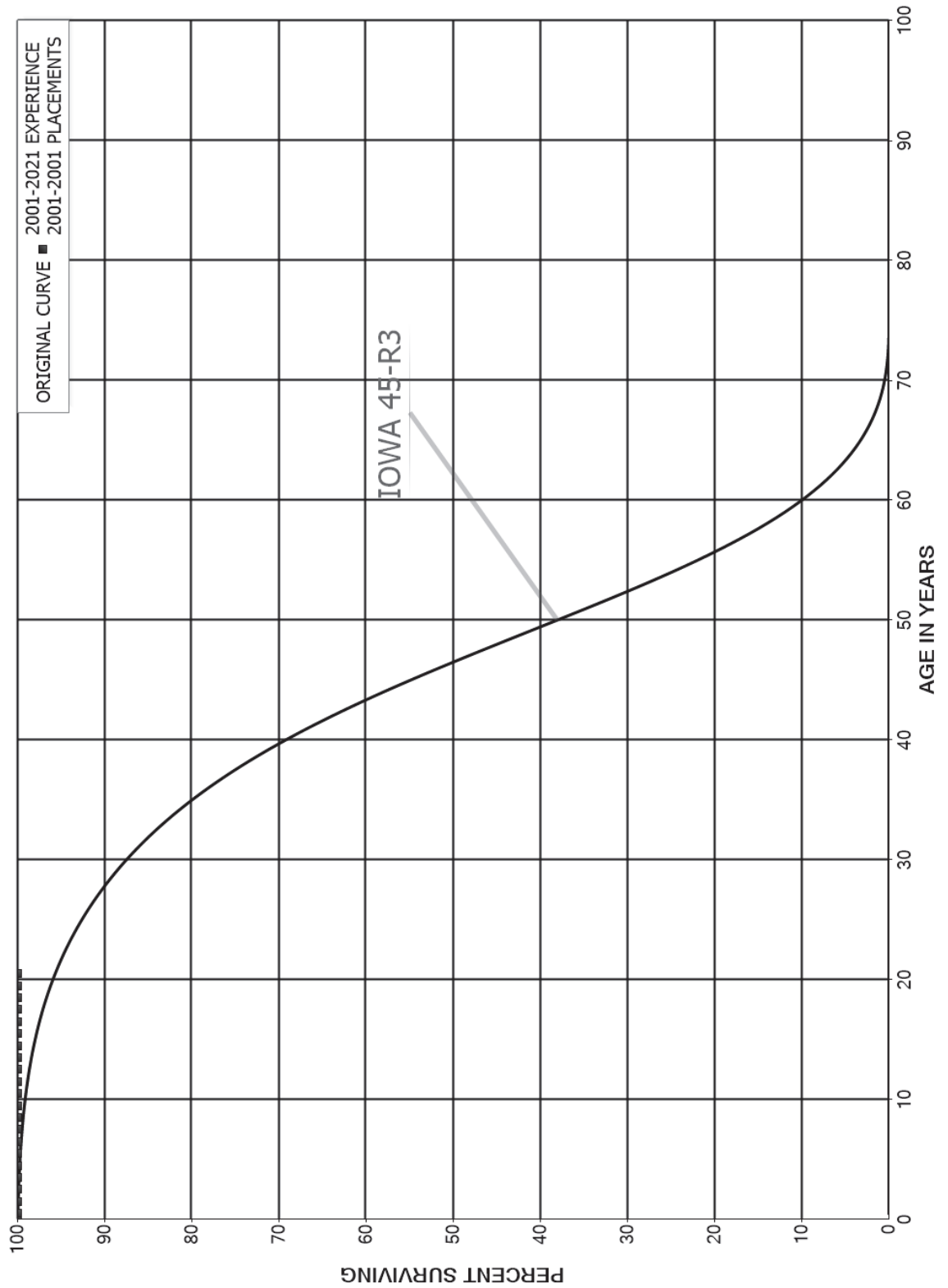
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021

EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,255	127	0.0000	1.0000	19.05
80.5	6,255		0.0000	1.0000	19.05
81.5	6,255		0.0000	1.0000	19.05
82.5	5,053		0.0251	0.9749	19.05
83.5	4,926		0.0000	1.0000	18.57
84.5	4,926		0.0000	1.0000	18.57
85.5	4,926		0.0000	1.0000	18.57
86.5	4,926		0.0000	1.0000	18.57
87.5	4,148		0.0000	1.0000	18.57
88.5	4,148		0.0000	1.0000	18.57
89.5	4,148		0.0000	1.0000	18.57
90.5	143		0.0000	1.0000	18.57
91.5	143		0.0000	1.0000	18.57
92.5	143		0.0000	1.0000	18.57
93.5	143		0.0000	1.0000	18.57
94.5	143		0.0000	1.0000	18.57
95.5	143		0.0000	1.0000	18.57
96.5	143		0.0000	1.0000	18.57
97.5	143		0.0000	1.0000	18.57
98.5	143		0.0000	1.0000	18.57
99.5	143		0.0000	1.0000	18.57
100.5	143		0.0000	1.0000	18.57
101.5	143		0.0000	1.0000	18.57
102.5					18.57

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

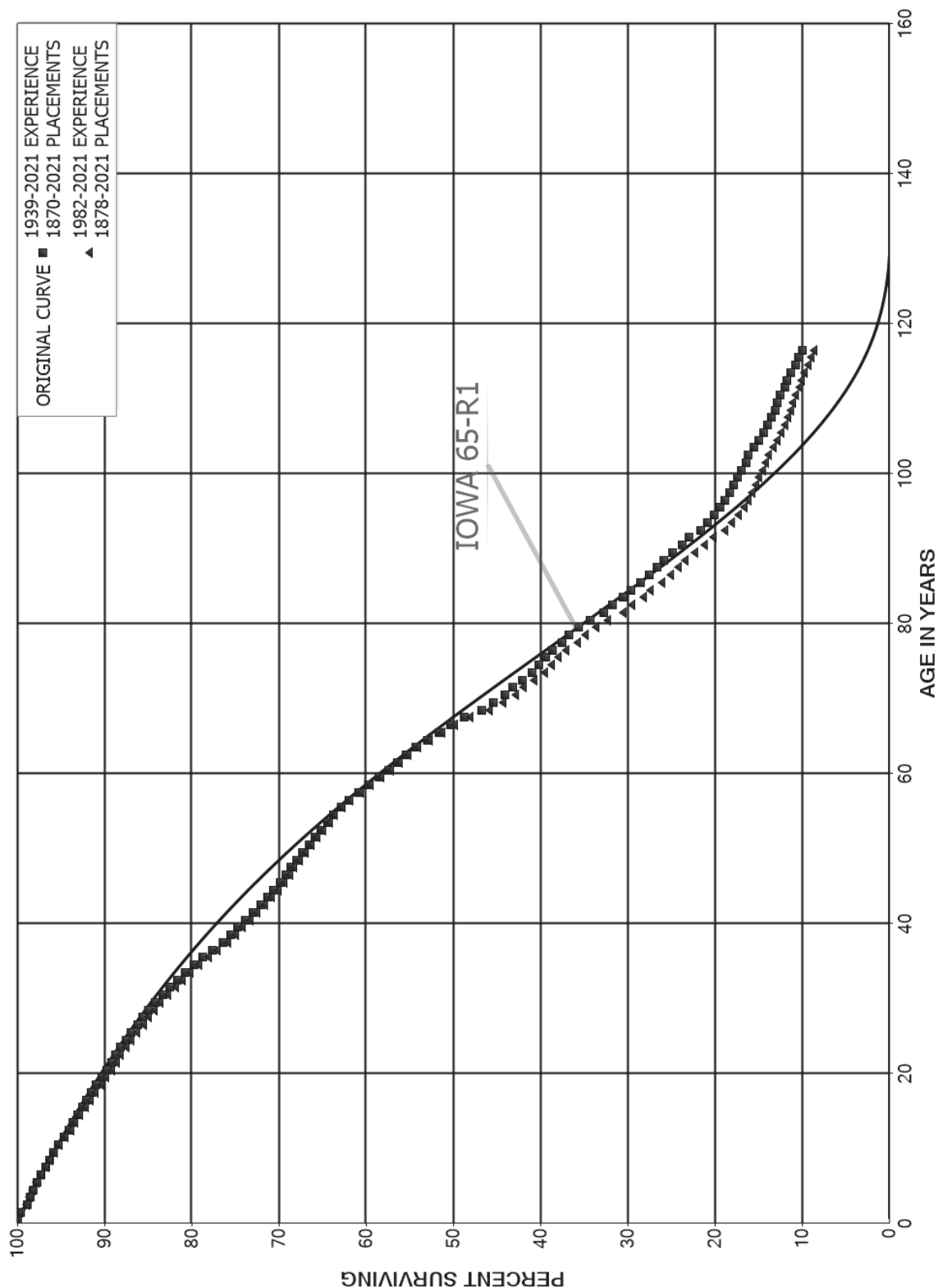
ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2001

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,515		0.0000	1.0000	100.00
0.5	16,515		0.0000	1.0000	100.00
1.5	16,515		0.0000	1.0000	100.00
2.5	16,515		0.0000	1.0000	100.00
3.5	16,515		0.0000	1.0000	100.00
4.5	16,515		0.0000	1.0000	100.00
5.5	16,515		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5	16,515		0.0000	1.0000	100.00
11.5	16,515		0.0000	1.0000	100.00
12.5	16,515		0.0000	1.0000	100.00
13.5	16,515		0.0000	1.0000	100.00
14.5	16,515		0.0000	1.0000	100.00
15.5	16,515		0.0000	1.0000	100.00
16.5	16,515		0.0000	1.0000	100.00
17.5	16,515		0.0000	1.0000	100.00
18.5	16,515		0.0000	1.0000	100.00
19.5	16,515		0.0000	1.0000	100.00
20.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 376.10, 376.30 AND 376.45 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,333,446,494	600,057	0.0003	0.9997	100.00
0.5	2,165,705,608	6,894,575	0.0032	0.9968	99.97
1.5	1,930,562,282	15,622,194	0.0081	0.9919	99.66
2.5	1,687,173,112	5,393,680	0.0032	0.9968	98.85
3.5	1,526,006,373	5,060,840	0.0033	0.9967	98.53
4.5	1,340,470,379	6,313,133	0.0047	0.9953	98.21
5.5	1,165,578,271	5,629,307	0.0048	0.9952	97.74
6.5	1,038,478,311	5,427,108	0.0052	0.9948	97.27
7.5	910,182,413	4,539,540	0.0050	0.9950	96.76
8.5	788,112,088	3,967,630	0.0050	0.9950	96.28
9.5	694,980,874	3,937,138	0.0057	0.9943	95.80
10.5	608,610,591	3,872,712	0.0064	0.9936	95.25
11.5	561,973,757	3,266,432	0.0058	0.9942	94.65
12.5	525,683,413	2,758,543	0.0052	0.9948	94.10
13.5	469,695,333	2,478,573	0.0053	0.9947	93.60
14.5	435,183,263	2,652,567	0.0061	0.9939	93.11
15.5	413,160,631	2,284,682	0.0055	0.9945	92.54
16.5	389,978,229	2,051,402	0.0053	0.9947	92.03
17.5	371,216,204	2,630,040	0.0071	0.9929	91.55
18.5	362,081,622	2,254,701	0.0062	0.9938	90.90
19.5	353,248,934	2,398,460	0.0068	0.9932	90.33
20.5	343,437,508	2,005,194	0.0058	0.9942	89.72
21.5	321,085,107	1,776,523	0.0055	0.9945	89.19
22.5	310,392,340	1,947,111	0.0063	0.9937	88.70
23.5	298,126,186	2,048,501	0.0069	0.9931	88.14
24.5	283,719,878	2,034,693	0.0072	0.9928	87.54
25.5	271,909,187	2,267,485	0.0083	0.9917	86.91
26.5	260,887,135	1,824,782	0.0070	0.9930	86.19
27.5	248,908,197	1,860,087	0.0075	0.9925	85.58
28.5	239,307,330	2,106,105	0.0088	0.9912	84.94
29.5	229,988,780	2,352,046	0.0102	0.9898	84.20
30.5	221,024,037	2,273,411	0.0103	0.9897	83.34
31.5	212,332,670	2,196,304	0.0103	0.9897	82.48
32.5	202,287,504	2,220,374	0.0110	0.9890	81.63
33.5	191,161,954	2,342,460	0.0123	0.9877	80.73
34.5	181,127,290	2,408,537	0.0133	0.9867	79.74
35.5	170,968,179	2,328,440	0.0136	0.9864	78.68
36.5	161,983,160	2,485,341	0.0153	0.9847	77.61
37.5	152,622,830	1,825,032	0.0120	0.9880	76.42
38.5	144,380,241	1,455,950	0.0101	0.9899	75.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2021

EXPERIENCE BAND 1939-2021

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	135,328,107	1,697,409	0.0125	0.9875	74.74
40.5	125,754,732	1,355,877	0.0108	0.9892	73.80
41.5	116,983,221	1,464,570	0.0125	0.9875	73.01
42.5	109,953,157	1,279,332	0.0116	0.9884	72.09
43.5	103,881,049	1,002,853	0.0097	0.9903	71.26
44.5	98,786,802	1,026,505	0.0104	0.9896	70.57
45.5	95,858,763	909,787	0.0095	0.9905	69.83
46.5	92,447,892	759,489	0.0082	0.9918	69.17
47.5	89,095,025	817,311	0.0092	0.9908	68.60
48.5	85,674,776	836,259	0.0098	0.9902	67.97
49.5	82,975,748	926,861	0.0112	0.9888	67.31
50.5	78,344,724	811,796	0.0104	0.9896	66.56
51.5	76,005,364	831,848	0.0109	0.9891	65.87
52.5	72,586,871	856,383	0.0118	0.9882	65.15
53.5	68,622,052	699,296	0.0102	0.9898	64.38
54.5	64,124,119	913,416	0.0142	0.9858	63.72
55.5	59,633,306	851,500	0.0143	0.9857	62.82
56.5	55,943,001	989,382	0.0177	0.9823	61.92
57.5	51,249,941	935,857	0.0183	0.9817	60.82
58.5	46,748,922	932,559	0.0199	0.9801	59.71
59.5	43,025,236	814,602	0.0189	0.9811	58.52
60.5	39,053,382	684,104	0.0175	0.9825	57.41
61.5	35,271,072	651,732	0.0185	0.9815	56.41
62.5	31,763,446	614,488	0.0193	0.9807	55.37
63.5	27,530,925	701,005	0.0255	0.9745	54.30
64.5	23,789,578	588,234	0.0247	0.9753	52.91
65.5	20,978,413	551,351	0.0263	0.9737	51.60
66.5	16,459,084	511,845	0.0311	0.9689	50.25
67.5	14,431,963	579,042	0.0401	0.9599	48.69
68.5	12,848,856	354,696	0.0276	0.9724	46.73
69.5	10,856,622	327,514	0.0302	0.9698	45.44
70.5	9,843,456	196,253	0.0199	0.9801	44.07
71.5	8,778,917	222,537	0.0253	0.9747	43.19
72.5	8,080,749	223,542	0.0277	0.9723	42.10
73.5	7,894,016	148,001	0.0187	0.9813	40.93
74.5	7,869,258	157,990	0.0201	0.9799	40.17
75.5	7,690,293	140,852	0.0183	0.9817	39.36
76.5	7,581,007	214,491	0.0283	0.9717	38.64
77.5	7,344,012	164,176	0.0224	0.9776	37.55
78.5	7,140,471	215,011	0.0301	0.9699	36.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,849,510	244,949	0.0358	0.9642	35.60
80.5	6,449,482	300,901	0.0467	0.9533	34.33
81.5	6,037,349	180,291	0.0299	0.9701	32.73
82.5	5,742,965	233,901	0.0407	0.9593	31.75
83.5	5,476,206	147,263	0.0269	0.9731	30.46
84.5	5,273,204	196,761	0.0373	0.9627	29.64
85.5	5,044,101	180,219	0.0357	0.9643	28.53
86.5	4,831,836	163,123	0.0338	0.9662	27.51
87.5	4,633,205	132,951	0.0287	0.9713	26.58
88.5	4,477,251	168,959	0.0377	0.9623	25.82
89.5	4,286,267	185,269	0.0432	0.9568	24.85
90.5	3,973,678	144,907	0.0365	0.9635	23.77
91.5	3,702,311	205,422	0.0555	0.9445	22.90
92.5	3,369,704	119,189	0.0354	0.9646	21.63
93.5	3,143,455	116,984	0.0372	0.9628	20.87
94.5	2,866,064	102,306	0.0357	0.9643	20.09
95.5	2,678,112	77,704	0.0290	0.9710	19.37
96.5	2,537,989	65,210	0.0257	0.9743	18.81
97.5	2,421,664	65,309	0.0270	0.9730	18.33
98.5	2,332,427	61,949	0.0266	0.9734	17.83
99.5	2,223,873	53,901	0.0242	0.9758	17.36
100.5	2,139,325	62,387	0.0292	0.9708	16.94
101.5	2,066,404	37,164	0.0180	0.9820	16.45
102.5	2,019,855	80,125	0.0397	0.9603	16.15
103.5	1,934,278	74,734	0.0386	0.9614	15.51
104.5	1,841,275	68,207	0.0370	0.9630	14.91
105.5	1,756,690	51,463	0.0293	0.9707	14.36
106.5	1,688,519	55,090	0.0326	0.9674	13.94
107.5	1,611,650	48,731	0.0302	0.9698	13.48
108.5	1,541,140	24,977	0.0162	0.9838	13.08
109.5	1,505,714	43,259	0.0287	0.9713	12.86
110.5	1,445,932	61,634	0.0426	0.9574	12.49
111.5	1,368,920	31,254	0.0228	0.9772	11.96
112.5	1,322,735	45,056	0.0341	0.9659	11.69
113.5	1,259,602	62,888	0.0499	0.9501	11.29
114.5	1,158,353	39,187	0.0338	0.9662	10.73
115.5	1,102,191	45,932	0.0417	0.9583	10.36
116.5	1,031,311	12,709	0.0123	0.9877	9.93
117.5	997,413	9,958	0.0100	0.9900	9.81
118.5	961,284	57,365	0.0597	0.9403	9.71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2021

EXPERIENCE BAND 1939-2021

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	875,017	60,416	0.0690	0.9310	9.13
120.5	807,451	107,613	0.1333	0.8667	8.50
121.5	693,396	46,335	0.0668	0.9332	7.37
122.5	622,255	23,866	0.0384	0.9616	6.88
123.5	533,392	39,601	0.0742	0.9258	6.61
124.5	480,823	9,622	0.0200	0.9800	6.12
125.5	448,282	2,265	0.0051	0.9949	6.00
126.5	443,636		0.0000	1.0000	5.97
127.5	405,067		0.0000	1.0000	5.97
128.5	350,431	95,118	0.2714	0.7286	5.97
129.5	239,359	79,586	0.3325	0.6675	4.35
130.5	149,378	3,689	0.0247	0.9753	2.90
131.5	123,270	3,720	0.0302	0.9698	2.83
132.5	115,063	225	0.0020	0.9980	2.75
133.5	75,416	130	0.0017	0.9983	2.74
134.5	11,706		0.0000	1.0000	2.74
135.5					2.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,205,102,734	564,677	0.0003	0.9997	100.00
0.5	2,046,404,090	6,626,277	0.0032	0.9968	99.97
1.5	1,819,136,381	15,400,369	0.0085	0.9915	99.65
2.5	1,580,291,458	5,138,845	0.0033	0.9967	98.81
3.5	1,424,370,447	4,844,507	0.0034	0.9966	98.49
4.5	1,242,358,624	6,002,480	0.0048	0.9952	98.15
5.5	1,070,365,722	5,365,285	0.0050	0.9950	97.68
6.5	945,418,368	5,273,192	0.0056	0.9944	97.19
7.5	818,921,902	4,314,158	0.0053	0.9947	96.64
8.5	700,403,875	3,773,636	0.0054	0.9946	96.14
9.5	608,863,836	3,749,567	0.0062	0.9938	95.62
10.5	526,294,486	3,682,973	0.0070	0.9930	95.03
11.5	481,129,674	3,075,284	0.0064	0.9936	94.36
12.5	447,444,762	2,510,880	0.0056	0.9944	93.76
13.5	395,005,929	2,271,720	0.0058	0.9942	93.23
14.5	364,845,625	2,509,535	0.0069	0.9931	92.70
15.5	347,800,044	2,088,934	0.0060	0.9940	92.06
16.5	327,815,862	1,876,321	0.0057	0.9943	91.51
17.5	313,440,941	2,411,259	0.0077	0.9923	90.98
18.5	308,597,465	2,039,526	0.0066	0.9934	90.28
19.5	303,195,772	2,076,034	0.0068	0.9932	89.69
20.5	297,726,257	1,805,760	0.0061	0.9939	89.07
21.5	279,025,477	1,636,324	0.0059	0.9941	88.53
22.5	272,050,449	1,776,529	0.0065	0.9935	88.01
23.5	264,249,841	1,897,449	0.0072	0.9928	87.44
24.5	253,649,940	1,887,132	0.0074	0.9926	86.81
25.5	245,119,988	2,097,024	0.0086	0.9914	86.17
26.5	239,757,775	1,692,346	0.0071	0.9929	85.43
27.5	230,586,246	1,695,538	0.0074	0.9926	84.83
28.5	223,168,826	1,953,352	0.0088	0.9912	84.20
29.5	217,301,115	2,240,960	0.0103	0.9897	83.46
30.5	210,019,377	2,152,591	0.0102	0.9898	82.60
31.5	203,525,802	2,089,968	0.0103	0.9897	81.76
32.5	195,074,660	2,151,093	0.0110	0.9890	80.92
33.5	184,517,399	2,231,394	0.0121	0.9879	80.03
34.5	174,601,254	2,331,236	0.0134	0.9866	79.06
35.5	164,593,796	2,245,856	0.0136	0.9864	78.00
36.5	155,422,824	2,397,102	0.0154	0.9846	76.94
37.5	145,554,038	1,733,393	0.0119	0.9881	75.75
38.5	137,197,876	1,365,738	0.0100	0.9900	74.85

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	128,155,840	1,595,746	0.0125	0.9875	74.10
40.5	118,922,721	1,289,388	0.0108	0.9892	73.18
41.5	110,332,052	1,380,244	0.0125	0.9875	72.39
42.5	103,538,442	1,173,713	0.0113	0.9887	71.48
43.5	97,620,232	929,985	0.0095	0.9905	70.67
44.5	92,483,376	915,122	0.0099	0.9901	70.00
45.5	89,514,120	824,243	0.0092	0.9908	69.31
46.5	86,224,792	674,478	0.0078	0.9922	68.67
47.5	83,009,450	744,393	0.0090	0.9910	68.13
48.5	79,559,476	768,683	0.0097	0.9903	67.52
49.5	77,035,654	842,804	0.0109	0.9891	66.87
50.5	72,695,381	694,436	0.0096	0.9904	66.14
51.5	70,700,967	749,842	0.0106	0.9894	65.50
52.5	67,663,265	787,921	0.0116	0.9884	64.81
53.5	64,032,684	598,345	0.0093	0.9907	64.05
54.5	59,778,970	809,818	0.0135	0.9865	63.46
55.5	55,054,693	808,052	0.0147	0.9853	62.60
56.5	51,530,166	933,866	0.0181	0.9819	61.68
57.5	47,054,502	878,958	0.0187	0.9813	60.56
58.5	42,609,643	883,909	0.0207	0.9793	59.43
59.5	38,866,650	722,753	0.0186	0.9814	58.20
60.5	34,943,716	636,140	0.0182	0.9818	57.11
61.5	31,211,542	588,414	0.0189	0.9811	56.07
62.5	27,781,898	550,267	0.0198	0.9802	55.02
63.5	23,598,182	590,611	0.0250	0.9750	53.93
64.5	19,927,804	518,223	0.0260	0.9740	52.58
65.5	17,131,878	491,300	0.0287	0.9713	51.21
66.5	12,725,855	454,526	0.0357	0.9643	49.74
67.5	10,816,505	516,914	0.0478	0.9522	47.96
68.5	9,722,487	309,612	0.0318	0.9682	45.67
69.5	7,731,137	265,709	0.0344	0.9656	44.22
70.5	6,787,437	141,022	0.0208	0.9792	42.70
71.5	5,732,013	169,858	0.0296	0.9704	41.81
72.5	5,132,300	142,663	0.0278	0.9722	40.57
73.5	4,877,381	96,827	0.0199	0.9801	39.44
74.5	4,866,950	110,478	0.0227	0.9773	38.66
75.5	4,761,370	110,189	0.0231	0.9769	37.78
76.5	4,733,714	162,472	0.0343	0.9657	36.91
77.5	4,669,270	114,458	0.0245	0.9755	35.64
78.5	4,627,535	162,899	0.0352	0.9648	34.77

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	4,514,010	191,678	0.0425	0.9575	33.55
80.5	4,433,548	236,821	0.0534	0.9466	32.12
81.5	4,287,736	146,552	0.0342	0.9658	30.40
82.5	4,067,997	176,894	0.0435	0.9565	29.37
83.5	3,954,724	114,305	0.0289	0.9711	28.09
84.5	3,852,726	185,117	0.0480	0.9520	27.28
85.5	3,747,157	153,738	0.0410	0.9590	25.97
86.5	3,584,806	126,869	0.0354	0.9646	24.90
87.5	3,500,434	113,719	0.0325	0.9675	24.02
88.5	3,468,549	154,502	0.0445	0.9555	23.24
89.5	3,339,914	177,919	0.0533	0.9467	22.20
90.5	3,079,915	135,400	0.0440	0.9560	21.02
91.5	2,912,542	196,984	0.0676	0.9324	20.10
92.5	2,616,544	110,367	0.0422	0.9578	18.74
93.5	2,509,659	111,758	0.0445	0.9555	17.95
94.5	2,471,367	88,678	0.0359	0.9641	17.15
95.5	2,464,449	72,732	0.0295	0.9705	16.53
96.5	2,420,025	63,872	0.0264	0.9736	16.05
97.5	2,332,921	63,572	0.0273	0.9727	15.62
98.5	2,326,870	61,949	0.0266	0.9734	15.20
99.5	2,218,861	53,901	0.0243	0.9757	14.79
100.5	2,134,915	62,336	0.0292	0.9708	14.43
101.5	2,065,996	37,164	0.0180	0.9820	14.01
102.5	2,019,673	80,125	0.0397	0.9603	13.76
103.5	1,934,278	74,734	0.0386	0.9614	13.21
104.5	1,841,275	68,207	0.0370	0.9630	12.70
105.5	1,756,690	51,463	0.0293	0.9707	12.23
106.5	1,688,519	55,090	0.0326	0.9674	11.87
107.5	1,611,650	48,731	0.0302	0.9698	11.49
108.5	1,541,140	24,977	0.0162	0.9838	11.14
109.5	1,505,714	43,259	0.0287	0.9713	10.96
110.5	1,445,932	61,634	0.0426	0.9574	10.64
111.5	1,368,920	31,254	0.0228	0.9772	10.19
112.5	1,322,735	45,056	0.0341	0.9659	9.96
113.5	1,259,602	62,888	0.0499	0.9501	9.62
114.5	1,158,353	39,187	0.0338	0.9662	9.14
115.5	1,102,191	45,932	0.0417	0.9583	8.83
116.5	1,031,311	12,709	0.0123	0.9877	8.46
117.5	997,413	9,958	0.0100	0.9900	8.36
118.5	961,284	57,365	0.0597	0.9403	8.27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 376.10, 376.30 AND 376.45 MAINS

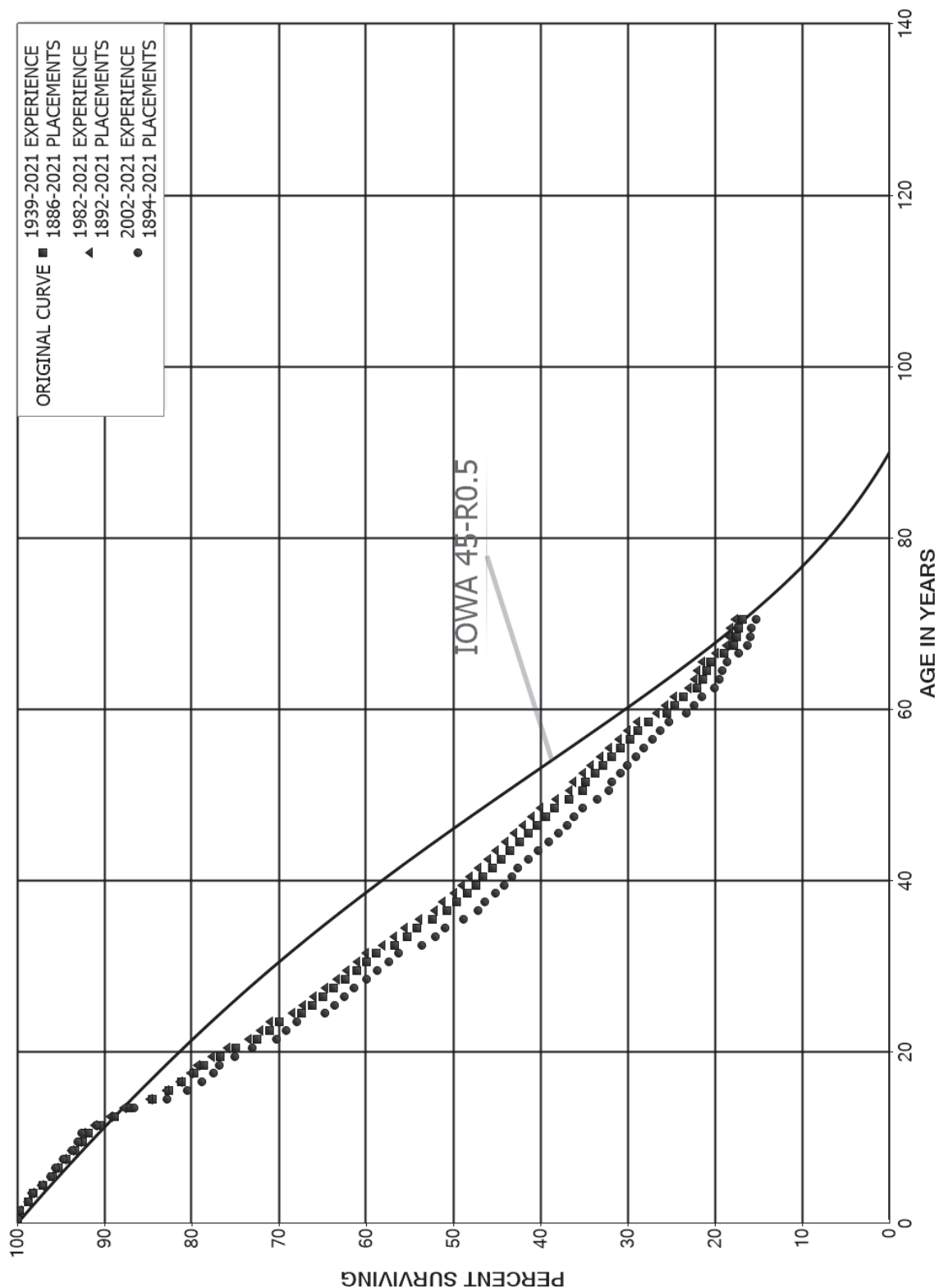
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	875,017	60,416	0.0690	0.9310	7.78
120.5	807,451	107,613	0.1333	0.8667	7.24
121.5	693,396	46,335	0.0668	0.9332	6.28
122.5	622,255	23,866	0.0384	0.9616	5.86
123.5	533,392	39,601	0.0742	0.9258	5.63
124.5	480,823	9,622	0.0200	0.9800	5.21
125.5	448,282	2,265	0.0051	0.9949	5.11
126.5	443,636		0.0000	1.0000	5.08
127.5	405,067		0.0000	1.0000	5.08
128.5	350,431	95,118	0.2714	0.7286	5.08
129.5	239,359	79,586	0.3325	0.6675	3.70
130.5	149,378	3,689	0.0247	0.9753	2.47
131.5	123,270	3,720	0.0302	0.9698	2.41
132.5	115,063	225	0.0020	0.9980	2.34
133.5	75,416	130	0.0017	0.9983	2.33
134.5	11,706		0.0000	1.0000	2.33
135.5					2.33

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,932,849	31,328	0.0002	0.9998	100.00
0.5	129,844,383	332,680	0.0026	0.9974	99.98
1.5	111,752,133	1,151,520	0.0103	0.9897	99.72
2.5	88,630,701	453,208	0.0051	0.9949	98.69
3.5	71,297,009	815,337	0.0114	0.9886	98.19
4.5	53,531,277	592,711	0.0111	0.9889	97.07
5.5	44,117,122	317,475	0.0072	0.9928	95.99
6.5	34,449,420	321,169	0.0093	0.9907	95.30
7.5	23,788,320	244,442	0.0103	0.9897	94.41
8.5	20,499,524	199,444	0.0097	0.9903	93.44
9.5	19,722,689	150,319	0.0076	0.9924	92.53
10.5	17,550,375	245,546	0.0140	0.9860	91.83
11.5	15,847,213	307,798	0.0194	0.9806	90.54
12.5	15,132,588	279,801	0.0185	0.9815	88.78
13.5	13,579,396	406,314	0.0299	0.9701	87.14
14.5	12,711,807	282,863	0.0223	0.9777	84.54
15.5	11,897,626	216,479	0.0182	0.9818	82.65
16.5	11,561,202	203,902	0.0176	0.9824	81.15
17.5	11,088,308	148,253	0.0134	0.9866	79.72
18.5	10,578,203	259,729	0.0246	0.9754	78.65
19.5	10,082,542	236,683	0.0235	0.9765	76.72
20.5	9,595,197	307,758	0.0321	0.9679	74.92
21.5	8,353,530	168,262	0.0201	0.9799	72.52
22.5	7,677,955	124,432	0.0162	0.9838	71.06
23.5	7,528,248	268,187	0.0356	0.9644	69.91
24.5	7,186,932	127,348	0.0177	0.9823	67.42
25.5	6,686,752	126,834	0.0190	0.9810	66.22
26.5	6,465,663	127,616	0.0197	0.9803	64.96
27.5	6,091,191	127,472	0.0209	0.9791	63.68
28.5	5,826,753	118,681	0.0204	0.9796	62.35
29.5	5,626,307	108,661	0.0193	0.9807	61.08
30.5	5,323,418	97,969	0.0184	0.9816	59.90
31.5	5,021,362	173,020	0.0345	0.9655	58.80
32.5	4,651,152	118,802	0.0255	0.9745	56.77
33.5	4,232,748	91,205	0.0215	0.9785	55.32
34.5	3,998,026	125,067	0.0313	0.9687	54.13
35.5	3,722,270	125,355	0.0337	0.9663	52.44
36.5	3,407,165	67,480	0.0198	0.9802	50.67
37.5	3,218,912	85,123	0.0264	0.9736	49.67
38.5	3,049,335	57,865	0.0190	0.9810	48.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2021

EXPERIENCE BAND 1939-2021

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	2,779,808	50,928	0.0183	0.9817	47.44
40.5	2,640,580	59,666	0.0226	0.9774	46.57
41.5	2,538,838	59,307	0.0234	0.9766	45.51
42.5	2,448,558	54,593	0.0223	0.9777	44.45
43.5	2,359,901	56,453	0.0239	0.9761	43.46
44.5	2,243,220	52,277	0.0233	0.9767	42.42
45.5	2,154,900	55,376	0.0257	0.9743	41.43
46.5	2,050,140	47,818	0.0233	0.9767	40.37
47.5	1,923,703	50,965	0.0265	0.9735	39.43
48.5	1,804,130	78,740	0.0436	0.9564	38.38
49.5	1,653,051	67,998	0.0411	0.9589	36.71
50.5	1,473,037	16,948	0.0115	0.9885	35.20
51.5	1,424,763	44,390	0.0312	0.9688	34.79
52.5	1,330,429	34,347	0.0258	0.9742	33.71
53.5	1,261,810	40,468	0.0321	0.9679	32.84
54.5	1,177,066	35,981	0.0306	0.9694	31.78
55.5	1,097,656	38,657	0.0352	0.9648	30.81
56.5	1,022,047	32,220	0.0315	0.9685	29.73
57.5	934,396	37,402	0.0400	0.9600	28.79
58.5	843,582	65,874	0.0781	0.9219	27.64
59.5	703,531	24,591	0.0350	0.9650	25.48
60.5	600,878	24,049	0.0400	0.9600	24.59
61.5	510,237	33,658	0.0660	0.9340	23.60
62.5	437,723	13,380	0.0306	0.9694	22.05
63.5	389,380	7,076	0.0182	0.9818	21.37
64.5	350,887	8,639	0.0246	0.9754	20.99
65.5	294,081	21,117	0.0718	0.9282	20.47
66.5	160,321	9,539	0.0595	0.9405	19.00
67.5	129,555	2,563	0.0198	0.9802	17.87
68.5	86,652	964	0.0111	0.9889	17.51
69.5	38,646	1,181	0.0306	0.9694	17.32
70.5	27,501	31	0.0011	0.9989	16.79
71.5	16,185	632	0.0391	0.9609	16.77
72.5	14,284	167	0.0117	0.9883	16.12
73.5	13,799	439	0.0318	0.9682	15.93
74.5	12,694	531	0.0418	0.9582	15.42
75.5	11,941	719	0.0602	0.9398	14.78
76.5	11,067	905	0.0818	0.9182	13.89
77.5	8,779	302	0.0345	0.9655	12.75
78.5	8,415	331	0.0394	0.9606	12.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,818	357	0.0456	0.9544	11.83
80.5	6,132	299	0.0488	0.9512	11.29
81.5	5,137	50	0.0097	0.9903	10.74
82.5	4,633	399	0.0862	0.9138	10.63
83.5	3,898	263	0.0675	0.9325	9.72
84.5	3,635	80	0.0220	0.9780	9.06
85.5	3,278	82	0.0249	0.9751	8.86
86.5	3,009		0.0000	1.0000	8.64
87.5	2,728		0.0000	1.0000	8.64
88.5	2,300		0.0000	1.0000	8.64
89.5	1,942		0.0000	1.0000	8.64
90.5	1,753	45	0.0256	0.9744	8.64
91.5	1,503		0.0000	1.0000	8.42
92.5	1,074		0.0000	1.0000	8.42
93.5	986		0.0000	1.0000	8.42
94.5	986		0.0000	1.0000	8.42
95.5	986		0.0000	1.0000	8.42
96.5	986	18	0.0181	0.9819	8.42
97.5	968		0.0000	1.0000	8.27
98.5	968		0.0000	1.0000	8.27
99.5	968		0.0000	1.0000	8.27
100.5	968		0.0000	1.0000	8.27
101.5	882		0.0000	1.0000	8.27
102.5	882		0.0000	1.0000	8.27
103.5	882		0.0000	1.0000	8.27
104.5	882		0.0000	1.0000	8.27
105.5	882		0.0000	1.0000	8.27
106.5	882	75	0.0850	0.9150	8.27
107.5	795		0.0000	1.0000	7.56
108.5	795		0.0000	1.0000	7.56
109.5	757		0.0000	1.0000	7.56
110.5	757		0.0000	1.0000	7.56
111.5	757		0.0000	1.0000	7.56
112.5	757		0.0000	1.0000	7.56
113.5	757		0.0000	1.0000	7.56
114.5	757		0.0000	1.0000	7.56
115.5	757		0.0000	1.0000	7.56
116.5	757		0.0000	1.0000	7.56
117.5	757		0.0000	1.0000	7.56
118.5	757		0.0000	1.0000	7.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	7.56
120.5	757		0.0000	1.0000	7.56
121.5	757		0.0000	1.0000	7.56
122.5	757		0.0000	1.0000	7.56
123.5	757		0.0000	1.0000	7.56
124.5	757		0.0000	1.0000	7.56
125.5	757		0.0000	1.0000	7.56
126.5	757		0.0000	1.0000	7.56
127.5					7.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	132,556,474		0.0000	1.0000	100.00
0.5	125,643,058	298,795	0.0024	0.9976	100.00
1.5	107,679,925	1,107,655	0.0103	0.9897	99.76
2.5	84,634,627	407,950	0.0048	0.9952	98.74
3.5	67,330,935	762,796	0.0113	0.9887	98.26
4.5	49,739,872	532,392	0.0107	0.9893	97.15
5.5	40,306,019	262,527	0.0065	0.9935	96.11
6.5	30,777,089	288,574	0.0094	0.9906	95.48
7.5	20,154,133	187,210	0.0093	0.9907	94.59
8.5	17,026,908	150,698	0.0089	0.9911	93.71
9.5	16,349,117	90,241	0.0055	0.9945	92.88
10.5	14,472,520	202,410	0.0140	0.9860	92.37
11.5	12,856,069	249,763	0.0194	0.9806	91.07
12.5	12,296,655	224,724	0.0183	0.9817	89.30
13.5	10,851,106	363,954	0.0335	0.9665	87.67
14.5	10,096,401	226,946	0.0225	0.9775	84.73
15.5	9,446,397	170,921	0.0181	0.9819	82.83
16.5	9,227,423	141,194	0.0153	0.9847	81.33
17.5	8,952,015	93,200	0.0104	0.9896	80.08
18.5	8,628,622	182,231	0.0211	0.9789	79.25
19.5	8,385,368	182,416	0.0218	0.9782	77.58
20.5	8,182,103	264,113	0.0323	0.9677	75.89
21.5	7,140,609	138,407	0.0194	0.9806	73.44
22.5	6,627,075	94,820	0.0143	0.9857	72.02
23.5	6,665,655	244,490	0.0367	0.9633	70.99
24.5	6,427,295	113,526	0.0177	0.9823	68.38
25.5	6,011,942	111,815	0.0186	0.9814	67.17
26.5	6,013,067	117,655	0.0196	0.9804	65.92
27.5	5,699,313	116,337	0.0204	0.9796	64.63
28.5	5,523,284	103,627	0.0188	0.9812	63.32
29.5	5,452,658	101,282	0.0186	0.9814	62.13
30.5	5,177,393	83,396	0.0161	0.9839	60.97
31.5	4,913,778	160,657	0.0327	0.9673	59.99
32.5	4,560,324	105,767	0.0232	0.9768	58.03
33.5	4,155,932	84,591	0.0204	0.9796	56.68
34.5	3,928,627	118,861	0.0303	0.9697	55.53
35.5	3,659,980	121,261	0.0331	0.9669	53.85
36.5	3,348,973	60,037	0.0179	0.9821	52.07
37.5	3,168,213	80,736	0.0255	0.9745	51.13
38.5	3,003,077	53,488	0.0178	0.9822	49.83

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2021

EXPERIENCE BAND 1982-2021

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	2,738,541	46,957	0.0171	0.9829	48.94
40.5	2,607,009	55,552	0.0213	0.9787	48.10
41.5	2,511,095	57,356	0.0228	0.9772	47.08
42.5	2,424,375	51,906	0.0214	0.9786	46.00
43.5	2,338,853	53,089	0.0227	0.9773	45.02
44.5	2,224,040	50,234	0.0226	0.9774	44.00
45.5	2,138,183	53,766	0.0251	0.9749	43.00
46.5	2,035,176	46,416	0.0228	0.9772	41.92
47.5	1,911,584	49,697	0.0260	0.9740	40.96
48.5	1,793,724	77,780	0.0434	0.9566	39.90
49.5	1,644,662	66,626	0.0405	0.9595	38.17
50.5	1,466,138	16,463	0.0112	0.9888	36.62
51.5	1,418,765	43,688	0.0308	0.9692	36.21
52.5	1,325,670	34,087	0.0257	0.9743	35.10
53.5	1,257,442	40,240	0.0320	0.9680	34.19
54.5	1,173,060	35,451	0.0302	0.9698	33.10
55.5	1,094,135	38,423	0.0351	0.9649	32.10
56.5	1,018,680	31,743	0.0312	0.9688	30.97
57.5	931,306	37,297	0.0400	0.9600	30.01
58.5	840,451	65,495	0.0779	0.9221	28.81
59.5	700,531	24,011	0.0343	0.9657	26.56
60.5	598,453	23,743	0.0397	0.9603	25.65
61.5	508,203	33,658	0.0662	0.9338	24.63
62.5	435,704	13,364	0.0307	0.9693	23.00
63.5	387,330	7,005	0.0181	0.9819	22.30
64.5	348,907	8,606	0.0247	0.9753	21.89
65.5	292,035	21,099	0.0722	0.9278	21.35
66.5	158,308	9,386	0.0593	0.9407	19.81
67.5	127,783	2,087	0.0163	0.9837	18.64
68.5	85,348	964	0.0113	0.9887	18.33
69.5	37,417	1,143	0.0305	0.9695	18.12
70.5	26,358	15	0.0006	0.9994	17.57
71.5	15,073	616	0.0409	0.9591	17.56
72.5	13,227	152	0.0115	0.9885	16.84
73.5	12,756	439	0.0344	0.9656	16.65
74.5	11,651	531	0.0455	0.9545	16.08
75.5	10,898	719	0.0660	0.9340	15.34
76.5	10,024	905	0.0903	0.9097	14.33
77.5	7,974	302	0.0379	0.9621	13.04
78.5	7,594	331	0.0436	0.9564	12.54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,997	357	0.0510	0.9490	12.00
80.5	5,311	299	0.0563	0.9437	11.38
81.5	4,347	50	0.0114	0.9886	10.74
82.5	3,843	399	0.1039	0.8961	10.62
83.5	3,108	263	0.0847	0.9153	9.52
84.5	2,845	80	0.0281	0.9719	8.71
85.5	2,504	82	0.0326	0.9674	8.47
86.5	2,235		0.0000	1.0000	8.19
87.5	2,710		0.0000	1.0000	8.19
88.5	2,282		0.0000	1.0000	8.19
89.5	1,942		0.0000	1.0000	8.19
90.5	1,753	45	0.0256	0.9744	8.19
91.5	1,503		0.0000	1.0000	7.98
92.5	1,074		0.0000	1.0000	7.98
93.5	986		0.0000	1.0000	7.98
94.5	986		0.0000	1.0000	7.98
95.5	986		0.0000	1.0000	7.98
96.5	986	18	0.0181	0.9819	7.98
97.5	968		0.0000	1.0000	7.84
98.5	968		0.0000	1.0000	7.84
99.5	968		0.0000	1.0000	7.84
100.5	968		0.0000	1.0000	7.84
101.5	882		0.0000	1.0000	7.84
102.5	882		0.0000	1.0000	7.84
103.5	882		0.0000	1.0000	7.84
104.5	882		0.0000	1.0000	7.84
105.5	882		0.0000	1.0000	7.84
106.5	882	75	0.0850	0.9150	7.84
107.5	795		0.0000	1.0000	7.17
108.5	795		0.0000	1.0000	7.17
109.5	757		0.0000	1.0000	7.17
110.5	757		0.0000	1.0000	7.17
111.5	757		0.0000	1.0000	7.17
112.5	757		0.0000	1.0000	7.17
113.5	757		0.0000	1.0000	7.17
114.5	757		0.0000	1.0000	7.17
115.5	757		0.0000	1.0000	7.17
116.5	757		0.0000	1.0000	7.17
117.5	757		0.0000	1.0000	7.17
118.5	757		0.0000	1.0000	7.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	7.17
120.5	757		0.0000	1.0000	7.17
121.5	757		0.0000	1.0000	7.17
122.5	757		0.0000	1.0000	7.17
123.5	757		0.0000	1.0000	7.17
124.5	757		0.0000	1.0000	7.17
125.5	757		0.0000	1.0000	7.17
126.5	757		0.0000	1.0000	7.17
127.5					7.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,138,603		0.0000	1.0000	100.00
0.5	118,314,606	288,060	0.0024	0.9976	100.00
1.5	101,202,543	1,068,526	0.0106	0.9894	99.76
2.5	78,686,403	357,049	0.0045	0.9955	98.70
3.5	61,631,348	704,486	0.0114	0.9886	98.26
4.5	44,382,231	433,861	0.0098	0.9902	97.13
5.5	35,571,968	213,432	0.0060	0.9940	96.18
6.5	26,208,422	245,307	0.0094	0.9906	95.61
7.5	15,779,564	168,008	0.0106	0.9894	94.71
8.5	12,678,735	89,729	0.0071	0.9929	93.70
9.5	12,009,869	58,800	0.0049	0.9951	93.04
10.5	10,127,398	176,029	0.0174	0.9826	92.58
11.5	8,763,731	208,452	0.0238	0.9762	90.97
12.5	8,373,808	203,601	0.0243	0.9757	88.81
13.5	7,418,397	328,460	0.0443	0.9557	86.65
14.5	6,854,326	191,946	0.0280	0.9720	82.81
15.5	6,428,165	129,664	0.0202	0.9798	80.50
16.5	6,463,974	111,236	0.0172	0.9828	78.87
17.5	6,308,117	53,689	0.0085	0.9915	77.51
18.5	6,045,751	139,992	0.0232	0.9768	76.85
19.5	5,967,892	155,490	0.0261	0.9739	75.08
20.5	5,745,851	221,004	0.0385	0.9615	73.12
21.5	4,693,245	78,758	0.0168	0.9832	70.31
22.5	4,185,446	74,269	0.0177	0.9823	69.13
23.5	4,154,316	196,611	0.0473	0.9527	67.90
24.5	3,975,318	68,155	0.0171	0.9829	64.69
25.5	3,619,944	58,990	0.0163	0.9837	63.58
26.5	3,554,550	67,240	0.0189	0.9811	62.54
27.5	3,370,410	80,113	0.0238	0.9762	61.36
28.5	3,276,710	66,745	0.0204	0.9796	59.90
29.5	3,272,093	70,334	0.0215	0.9785	58.68
30.5	3,211,170	63,383	0.0197	0.9803	57.42
31.5	2,993,117	143,629	0.0480	0.9520	56.29
32.5	2,743,164	78,358	0.0286	0.9714	53.58
33.5	2,416,767	53,444	0.0221	0.9779	52.05
34.5	2,286,769	94,551	0.0413	0.9587	50.90
35.5	2,144,056	70,767	0.0330	0.9670	48.80
36.5	1,948,622	34,685	0.0178	0.9822	47.19
37.5	1,908,321	49,148	0.0258	0.9742	46.35
38.5	1,882,220	40,450	0.0215	0.9785	45.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 2002-2021

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	1,764,784	36,415	0.0206	0.9794	44.18
40.5	1,772,991	29,113	0.0164	0.9836	43.27
41.5	1,797,644	50,632	0.0282	0.9718	42.56
42.5	1,792,936	47,360	0.0264	0.9736	41.36
43.5	1,782,297	51,648	0.0290	0.9710	40.27
44.5	1,732,768	49,799	0.0287	0.9713	39.10
45.5	1,705,934	45,486	0.0267	0.9733	37.98
46.5	1,790,769	37,886	0.0212	0.9788	36.97
47.5	1,716,980	49,564	0.0289	0.9711	36.18
48.5	1,665,079	76,582	0.0460	0.9540	35.14
49.5	1,587,412	65,152	0.0410	0.9590	33.52
50.5	1,428,007	15,976	0.0112	0.9888	32.15
51.5	1,398,194	42,845	0.0306	0.9694	31.79
52.5	1,307,033	33,885	0.0259	0.9741	30.81
53.5	1,240,419	39,697	0.0320	0.9680	30.02
54.5	1,157,423	35,357	0.0305	0.9695	29.05
55.5	1,079,168	38,288	0.0355	0.9645	28.17
56.5	1,004,336	31,740	0.0316	0.9684	27.17
57.5	918,952	37,297	0.0406	0.9594	26.31
58.5	828,998	65,289	0.0788	0.9212	25.24
59.5	689,984	24,011	0.0348	0.9652	23.25
60.5	591,008	23,741	0.0402	0.9598	22.44
61.5	501,873	33,221	0.0662	0.9338	21.54
62.5	430,860	13,299	0.0309	0.9691	20.12
63.5	383,573	7,005	0.0183	0.9817	19.50
64.5	345,287	8,606	0.0249	0.9751	19.14
65.5	288,676	21,099	0.0731	0.9269	18.66
66.5	155,217	9,386	0.0605	0.9395	17.30
67.5	125,066	2,035	0.0163	0.9837	16.25
68.5	83,244	964	0.0116	0.9884	15.99
69.5	35,985	1,143	0.0318	0.9682	15.80
70.5	25,131		0.0000	1.0000	15.30
71.5	14,051	616	0.0438	0.9562	15.30
72.5	12,717	152	0.0120	0.9880	14.63
73.5	12,379	424	0.0342	0.9658	14.45
74.5	11,289	422	0.0374	0.9626	13.96
75.5	10,644	715	0.0672	0.9328	13.44
76.5	9,774	905	0.0926	0.9074	12.53
77.5	7,724	302	0.0392	0.9608	11.37
78.5	7,344	331	0.0451	0.9549	10.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,747	357	0.0529	0.9471	10.44
80.5	5,061	299	0.0591	0.9409	9.88
81.5	4,152	50	0.0120	0.9880	9.30
82.5	3,649	330	0.0906	0.9094	9.19
83.5	2,983	263	0.0882	0.9118	8.36
84.5	2,720	80	0.0294	0.9706	7.62
85.5	2,378	82	0.0343	0.9657	7.39
86.5	2,109		0.0000	1.0000	7.14
87.5	1,915		0.0000	1.0000	7.14
88.5	1,487		0.0000	1.0000	7.14
89.5	1,167		0.0000	1.0000	7.14
90.5	979	45	0.0458	0.9542	7.14
91.5	728		0.0000	1.0000	6.81
92.5	300		0.0000	1.0000	6.81
93.5	212		0.0000	1.0000	6.81
94.5	212		0.0000	1.0000	6.81
95.5	212		0.0000	1.0000	6.81
96.5	212		0.0000	1.0000	6.81
97.5	212		0.0000	1.0000	6.81
98.5	212		0.0000	1.0000	6.81
99.5	212		0.0000	1.0000	6.81
100.5	212		0.0000	1.0000	6.81
101.5	126		0.0000	1.0000	6.81
102.5	126		0.0000	1.0000	6.81
103.5	126		0.0000	1.0000	6.81
104.5	126		0.0000	1.0000	6.81
105.5	126		0.0000	1.0000	6.81
106.5	126	75	0.5972	0.4028	6.81
107.5	795		0.0000	1.0000	2.74
108.5	795		0.0000	1.0000	2.74
109.5	757		0.0000	1.0000	2.74
110.5	757		0.0000	1.0000	2.74
111.5	757		0.0000	1.0000	2.74
112.5	757		0.0000	1.0000	2.74
113.5	757		0.0000	1.0000	2.74
114.5	757		0.0000	1.0000	2.74
115.5	757		0.0000	1.0000	2.74
116.5	757		0.0000	1.0000	2.74
117.5	757		0.0000	1.0000	2.74
118.5	757		0.0000	1.0000	2.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

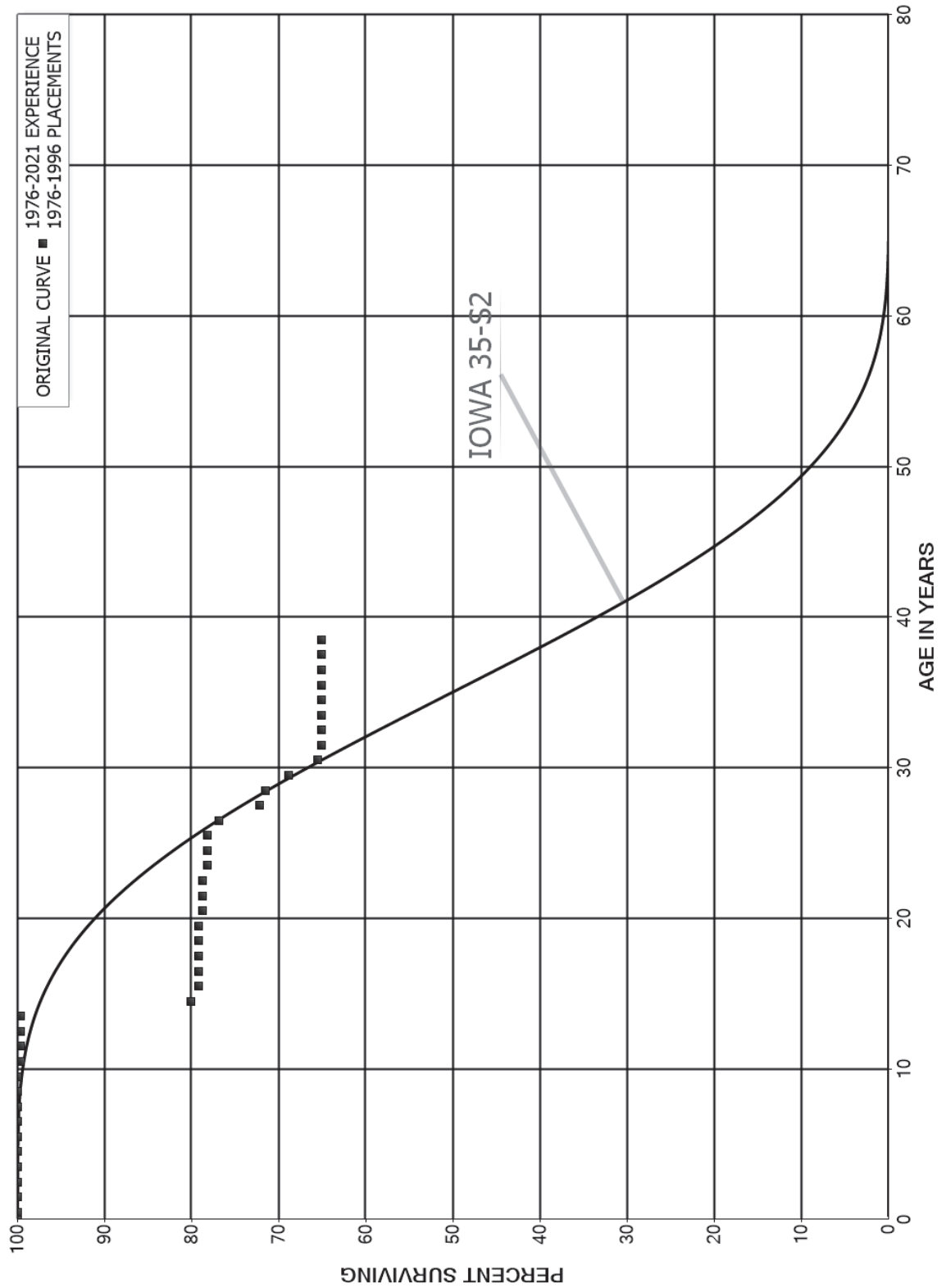
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	757		0.0000	1.0000	2.74
120.5	757		0.0000	1.0000	2.74
121.5	757		0.0000	1.0000	2.74
122.5	757		0.0000	1.0000	2.74
123.5	757		0.0000	1.0000	2.74
124.5	757		0.0000	1.0000	2.74
125.5	757		0.0000	1.0000	2.74
126.5	757		0.0000	1.0000	2.74
127.5					2.74

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1996

EXPERIENCE BAND 1976-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,617		0.0000	1.0000	100.00
0.5	196,617		0.0000	1.0000	100.00
1.5	196,617		0.0000	1.0000	100.00
2.5	196,617		0.0000	1.0000	100.00
3.5	196,617		0.0000	1.0000	100.00
4.5	196,617		0.0000	1.0000	100.00
5.5	196,617		0.0000	1.0000	100.00
6.5	196,617		0.0000	1.0000	100.00
7.5	196,617		0.0000	1.0000	100.00
8.5	196,617		0.0000	1.0000	100.00
9.5	196,617	677	0.0034	0.9966	100.00
10.5	195,940		0.0000	1.0000	99.66
11.5	195,940		0.0000	1.0000	99.66
12.5	195,940		0.0000	1.0000	99.66
13.5	195,940	38,531	0.1966	0.8034	99.66
14.5	157,409	1,830	0.0116	0.9884	80.06
15.5	155,579		0.0000	1.0000	79.13
16.5	155,579		0.0000	1.0000	79.13
17.5	155,579		0.0000	1.0000	79.13
18.5	155,579		0.0000	1.0000	79.13
19.5	155,579	744	0.0048	0.9952	79.13
20.5	154,835		0.0000	1.0000	78.75
21.5	154,835		0.0000	1.0000	78.75
22.5	154,835	1,041	0.0067	0.9933	78.75
23.5	153,794		0.0000	1.0000	78.22
24.5	153,794		0.0000	1.0000	78.22
25.5	105,717	1,808	0.0171	0.9829	78.22
26.5	103,909	6,424	0.0618	0.9382	76.88
27.5	97,486	890	0.0091	0.9909	72.13
28.5	96,596	3,578	0.0370	0.9630	71.47
29.5	93,018	4,445	0.0478	0.9522	68.82
30.5	88,573	683	0.0077	0.9923	65.53
31.5	87,890		0.0000	1.0000	65.03
32.5	57,333		0.0000	1.0000	65.03
33.5	41,426		0.0000	1.0000	65.03
34.5	34,632		0.0000	1.0000	65.03
35.5	34,632		0.0000	1.0000	65.03
36.5	34,632		0.0000	1.0000	65.03
37.5	33,104		0.0000	1.0000	65.03
38.5	591		0.0000	1.0000	65.03

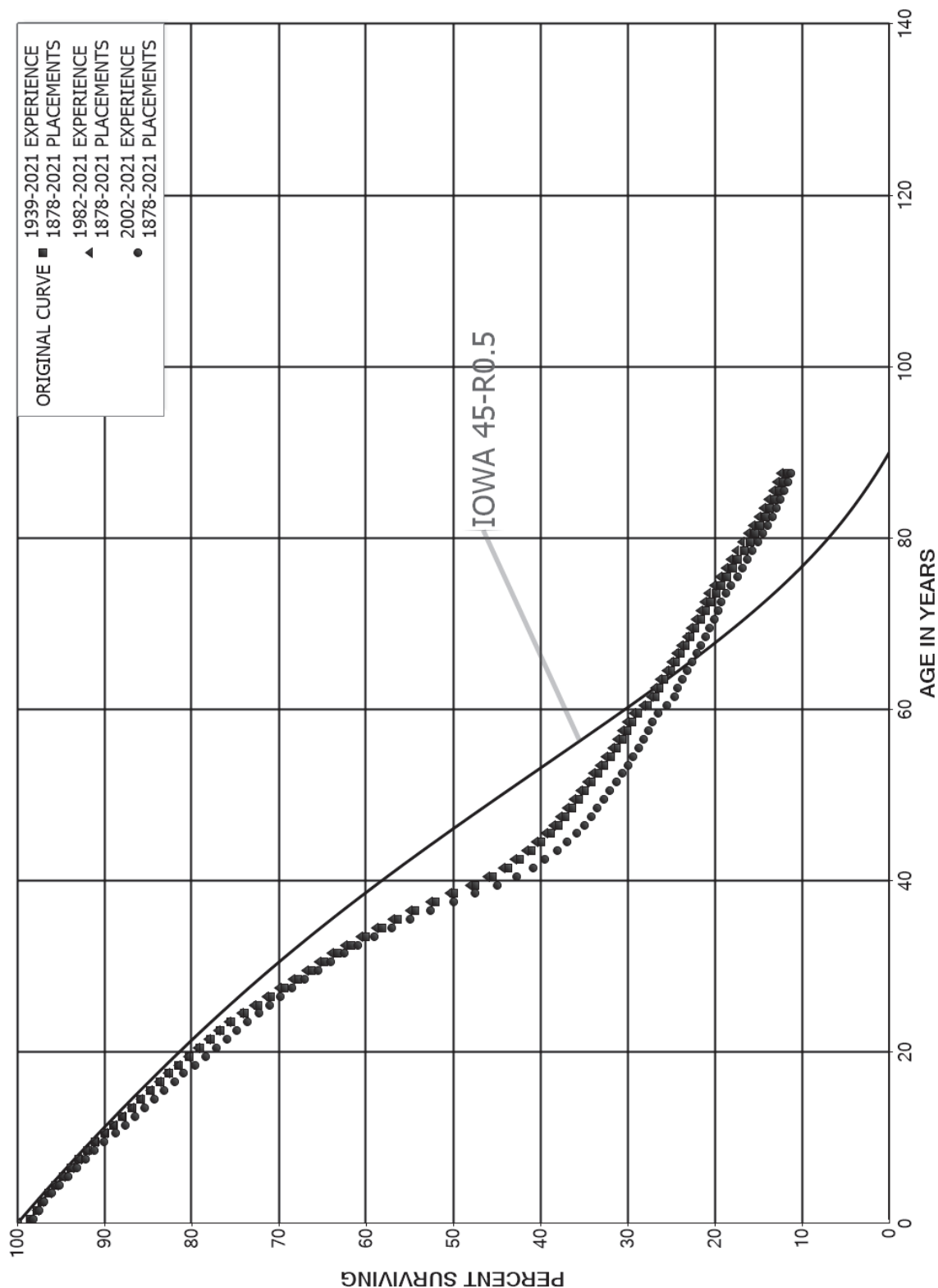
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1976-1996			EXPERIENCE BAND 1976-2021		
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	591		0.0000	1.0000	65.03
40.5	591		0.0000	1.0000	65.03
41.5	591		0.0000	1.0000	65.03
42.5	591		0.0000	1.0000	65.03
43.5	591		0.0000	1.0000	65.03
44.5	591		0.0000	1.0000	65.03
45.5					65.03

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNTS 380.30 AND 380.45 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	820,124,032	12,467,496	0.0152	0.9848	100.00
0.5	741,787,870	5,288,951	0.0071	0.9929	98.48
1.5	675,725,145	4,082,676	0.0060	0.9940	97.78
2.5	611,530,399	5,176,826	0.0085	0.9915	97.19
3.5	557,846,478	4,560,869	0.0082	0.9918	96.36
4.5	502,196,613	4,473,908	0.0089	0.9911	95.58
5.5	465,908,675	4,438,393	0.0095	0.9905	94.72
6.5	420,644,910	4,138,621	0.0098	0.9902	93.82
7.5	380,735,999	3,697,507	0.0097	0.9903	92.90
8.5	342,954,263	3,672,376	0.0107	0.9893	92.00
9.5	310,828,655	3,754,422	0.0121	0.9879	91.01
10.5	284,521,261	3,172,696	0.0112	0.9888	89.91
11.5	266,057,826	2,994,569	0.0113	0.9887	88.91
12.5	250,113,635	2,979,709	0.0119	0.9881	87.91
13.5	233,028,590	2,687,721	0.0115	0.9885	86.86
14.5	218,420,975	2,842,850	0.0130	0.9870	85.86
15.5	207,200,454	2,651,639	0.0128	0.9872	84.74
16.5	195,905,265	2,362,764	0.0121	0.9879	83.66
17.5	185,336,470	2,686,665	0.0145	0.9855	82.65
18.5	177,047,462	2,647,838	0.0150	0.9850	81.45
19.5	168,481,159	2,378,498	0.0141	0.9859	80.23
20.5	159,179,057	2,444,134	0.0154	0.9846	79.10
21.5	149,591,652	2,252,245	0.0151	0.9849	77.89
22.5	140,388,710	2,219,452	0.0158	0.9842	76.71
23.5	131,651,898	2,637,710	0.0200	0.9800	75.50
24.5	122,970,589	2,631,193	0.0214	0.9786	73.99
25.5	114,625,354	2,393,120	0.0209	0.9791	72.40
26.5	106,295,968	2,241,227	0.0211	0.9789	70.89
27.5	97,351,839	2,189,542	0.0225	0.9775	69.40
28.5	89,547,986	2,077,578	0.0232	0.9768	67.84
29.5	82,244,939	1,814,148	0.0221	0.9779	66.26
30.5	75,816,792	1,716,249	0.0226	0.9774	64.80
31.5	69,230,787	1,702,848	0.0246	0.9754	63.33
32.5	62,797,579	1,781,992	0.0284	0.9716	61.78
33.5	56,056,995	1,677,371	0.0299	0.9701	60.02
34.5	50,295,226	1,607,004	0.0320	0.9680	58.23
35.5	45,244,201	1,612,477	0.0356	0.9644	56.37
36.5	40,639,158	1,727,033	0.0425	0.9575	54.36
37.5	36,475,847	1,491,980	0.0409	0.9591	52.05
38.5	32,972,760	1,561,235	0.0473	0.9527	49.92

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,405,747	1,240,878	0.0422	0.9578	47.56
40.5	25,694,665	1,020,537	0.0397	0.9603	45.55
41.5	22,608,916	683,176	0.0302	0.9698	43.74
42.5	20,386,353	676,640	0.0332	0.9668	42.42
43.5	18,484,012	490,613	0.0265	0.9735	41.01
44.5	16,354,446	438,203	0.0268	0.9732	39.92
45.5	15,545,399	339,501	0.0218	0.9782	38.85
46.5	15,081,198	329,822	0.0219	0.9781	38.00
47.5	14,674,535	292,728	0.0199	0.9801	37.17
48.5	14,024,555	308,154	0.0220	0.9780	36.43
49.5	13,218,220	254,097	0.0192	0.9808	35.63
50.5	12,420,018	289,629	0.0233	0.9767	34.95
51.5	11,544,808	244,002	0.0211	0.9789	34.13
52.5	10,593,729	234,407	0.0221	0.9779	33.41
53.5	9,374,673	190,445	0.0203	0.9797	32.67
54.5	8,277,240	183,629	0.0222	0.9778	32.01
55.5	7,315,194	151,868	0.0208	0.9792	31.30
56.5	6,506,833	123,475	0.0190	0.9810	30.65
57.5	5,723,564	107,767	0.0188	0.9812	30.07
58.5	4,961,287	119,018	0.0240	0.9760	29.50
59.5	4,275,813	155,308	0.0363	0.9637	28.79
60.5	3,576,034	114,915	0.0321	0.9679	27.75
61.5	3,120,413	56,776	0.0182	0.9818	26.85
62.5	2,612,208	54,696	0.0209	0.9791	26.37
63.5	2,203,381	59,521	0.0270	0.9730	25.81
64.5	1,884,826	44,318	0.0235	0.9765	25.12
65.5	1,567,278	38,008	0.0243	0.9757	24.53
66.5	1,292,152	30,279	0.0234	0.9766	23.93
67.5	1,128,386	28,300	0.0251	0.9749	23.37
68.5	1,011,357	24,298	0.0240	0.9760	22.78
69.5	892,393	24,754	0.0277	0.9723	22.24
70.5	778,299	20,587	0.0265	0.9735	21.62
71.5	688,452	17,472	0.0254	0.9746	21.05
72.5	618,566	18,912	0.0306	0.9694	20.51
73.5	564,145	17,443	0.0309	0.9691	19.89
74.5	519,891	18,506	0.0356	0.9644	19.27
75.5	488,669	17,321	0.0354	0.9646	18.59
76.5	466,081	15,075	0.0323	0.9677	17.93
77.5	446,596	17,516	0.0392	0.9608	17.35
78.5	423,953	17,060	0.0402	0.9598	16.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1939-2021

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	391,631	15,066	0.0385	0.9615	16.00
80.5	363,120	12,971	0.0357	0.9643	15.38
81.5	339,751	14,300	0.0421	0.9579	14.83
82.5	312,977	11,043	0.0353	0.9647	14.21
83.5	293,281	11,123	0.0379	0.9621	13.71
84.5	277,725	11,848	0.0427	0.9573	13.19
85.5	262,428	9,737	0.0371	0.9629	12.62
86.5	250,763	10,297	0.0411	0.9589	12.15
87.5	238,215	9,328	0.0392	0.9608	11.66
88.5	226,709	7,877	0.0347	0.9653	11.20
89.5	217,374	7,829	0.0360	0.9640	10.81
90.5	206,758	7,380	0.0357	0.9643	10.42
91.5	194,605	6,009	0.0309	0.9691	10.05
92.5	179,886	6,733	0.0374	0.9626	9.74
93.5	166,036	4,801	0.0289	0.9711	9.37
94.5	154,591	4,532	0.0293	0.9707	9.10
95.5	143,503	4,214	0.0294	0.9706	8.84
96.5	131,967	3,929	0.0298	0.9702	8.58
97.5	123,829	3,786	0.0306	0.9694	8.32
98.5	115,644	3,329	0.0288	0.9712	8.07
99.5	109,794	3,087	0.0281	0.9719	7.83
100.5	105,607	3,538	0.0335	0.9665	7.61
101.5	100,599	3,534	0.0351	0.9649	7.36
102.5	95,747	4,739	0.0495	0.9505	7.10
103.5	90,194	5,011	0.0556	0.9444	6.75
104.5	84,144	4,447	0.0529	0.9471	6.37
105.5	78,331	2,102	0.0268	0.9732	6.04
106.5	74,181	2,087	0.0281	0.9719	5.88
107.5	70,569	1,753	0.0248	0.9752	5.71
108.5	66,980	1,161	0.0173	0.9827	5.57
109.5	64,296	1,258	0.0196	0.9804	5.47
110.5	61,694	794	0.0129	0.9871	5.36
111.5	59,022	1,044	0.0177	0.9823	5.30
112.5	55,870	1,437	0.0257	0.9743	5.20
113.5	51,725	1,155	0.0223	0.9777	5.07
114.5	48,538	1,304	0.0269	0.9731	4.96
115.5	45,659	1,667	0.0365	0.9635	4.82
116.5	42,552	1,225	0.0288	0.9712	4.65
117.5	39,154	2,369	0.0605	0.9395	4.51
118.5	35,303	1,765	0.0500	0.9500	4.24

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1939-2021

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	31,409	391	0.0125	0.9875	4.03
120.5	31,017	683	0.0220	0.9780	3.98
121.5	26,306	1,682	0.0640	0.9360	3.89
122.5	22,882	103	0.0045	0.9955	3.64
123.5	20,963	242	0.0116	0.9884	3.62
124.5	20,275		0.0000	1.0000	3.58
125.5	19,727		0.0000	1.0000	3.58
126.5	19,358		0.0000	1.0000	3.58
127.5	18,420	1,265	0.0687	0.9313	3.58
128.5	16,673	4,633	0.2779	0.7221	3.34
129.5	11,100	601	0.0542	0.9458	2.41
130.5	10,232	6	0.0006	0.9994	2.28
131.5	6,287	170	0.0270	0.9730	2.28
132.5	5,219	1,223	0.2343	0.7657	2.22
133.5	3,158	1,150	0.3641	0.6359	1.70
134.5					1.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	767,228,692	12,450,150	0.0162	0.9838	100.00
0.5	693,343,293	4,672,119	0.0067	0.9933	98.38
1.5	632,745,074	3,749,358	0.0059	0.9941	97.71
2.5	572,209,294	4,837,408	0.0085	0.9915	97.14
3.5	521,481,631	4,235,272	0.0081	0.9919	96.31
4.5	470,047,415	4,184,238	0.0089	0.9911	95.53
5.5	435,784,988	4,184,670	0.0096	0.9904	94.68
6.5	392,001,318	3,868,156	0.0099	0.9901	93.77
7.5	353,493,066	3,446,395	0.0097	0.9903	92.85
8.5	316,940,016	3,401,333	0.0107	0.9893	91.94
9.5	286,447,402	3,485,576	0.0122	0.9878	90.96
10.5	261,906,055	2,900,276	0.0111	0.9889	89.85
11.5	245,017,594	2,704,654	0.0110	0.9890	88.85
12.5	230,685,673	2,710,552	0.0117	0.9883	87.87
13.5	215,266,455	2,423,722	0.0113	0.9887	86.84
14.5	202,174,906	2,581,199	0.0128	0.9872	85.86
15.5	192,469,180	2,396,780	0.0125	0.9875	84.77
16.5	182,487,140	2,141,794	0.0117	0.9883	83.71
17.5	173,263,121	2,456,731	0.0142	0.9858	82.73
18.5	166,239,122	2,444,892	0.0147	0.9853	81.56
19.5	158,782,810	2,188,709	0.0138	0.9862	80.36
20.5	150,577,948	2,276,219	0.0151	0.9849	79.25
21.5	142,020,874	2,103,610	0.0148	0.9852	78.05
22.5	133,918,855	2,078,693	0.0155	0.9845	76.89
23.5	126,078,259	2,354,651	0.0187	0.9813	75.70
24.5	118,347,100	2,299,210	0.0194	0.9806	74.29
25.5	110,995,576	2,141,661	0.0193	0.9807	72.84
26.5	103,495,500	2,075,000	0.0200	0.9800	71.44
27.5	95,026,979	2,120,848	0.0223	0.9777	70.01
28.5	87,502,547	2,003,495	0.0229	0.9771	68.44
29.5	80,484,198	1,750,060	0.0217	0.9783	66.88
30.5	74,295,418	1,659,281	0.0223	0.9777	65.42
31.5	67,917,771	1,655,914	0.0244	0.9756	63.96
32.5	61,630,264	1,730,955	0.0281	0.9719	62.40
33.5	54,997,748	1,636,783	0.0298	0.9702	60.65
34.5	49,313,590	1,573,781	0.0319	0.9681	58.84
35.5	44,303,517	1,582,896	0.0357	0.9643	56.97
36.5	39,686,982	1,697,874	0.0428	0.9572	54.93
37.5	35,470,883	1,461,543	0.0412	0.9588	52.58
38.5	31,938,579	1,495,360	0.0468	0.9532	50.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	28,423,917	1,172,949	0.0413	0.9587	48.05
40.5	24,783,990	974,248	0.0393	0.9607	46.07
41.5	21,740,673	643,979	0.0296	0.9704	44.26
42.5	19,576,522	629,819	0.0322	0.9678	42.95
43.5	17,739,451	467,070	0.0263	0.9737	41.57
44.5	15,634,670	421,910	0.0270	0.9730	40.47
45.5	14,848,720	323,248	0.0218	0.9782	39.38
46.5	14,401,974	314,369	0.0218	0.9782	38.52
47.5	14,015,778	276,053	0.0197	0.9803	37.68
48.5	13,358,956	293,560	0.0220	0.9780	36.94
49.5	12,563,445	237,405	0.0189	0.9811	36.13
50.5	11,780,756	274,612	0.0233	0.9767	35.45
51.5	10,900,065	229,041	0.0210	0.9790	34.62
52.5	9,975,062	218,741	0.0219	0.9781	33.89
53.5	8,772,749	175,418	0.0200	0.9800	33.15
54.5	7,709,228	167,852	0.0218	0.9782	32.49
55.5	6,772,443	135,599	0.0200	0.9800	31.78
56.5	6,000,529	110,179	0.0184	0.9816	31.14
57.5	5,242,736	94,682	0.0181	0.9819	30.57
58.5	4,504,468	107,931	0.0240	0.9760	30.02
59.5	3,837,187	145,090	0.0378	0.9622	29.30
60.5	3,151,981	104,235	0.0331	0.9669	28.19
61.5	2,712,670	45,979	0.0169	0.9831	27.26
62.5	2,220,828	45,112	0.0203	0.9797	26.80
63.5	1,824,067	50,419	0.0276	0.9724	26.25
64.5	1,517,992	34,793	0.0229	0.9771	25.53
65.5	1,215,055	28,402	0.0234	0.9766	24.94
66.5	956,448	21,428	0.0224	0.9776	24.36
67.5	808,314	20,109	0.0249	0.9751	23.81
68.5	705,268	15,424	0.0219	0.9781	23.22
69.5	599,937	14,753	0.0246	0.9754	22.71
70.5	501,062	11,583	0.0231	0.9769	22.15
71.5	426,724	8,301	0.0195	0.9805	21.64
72.5	372,909	9,440	0.0253	0.9747	21.22
73.5	336,705	9,693	0.0288	0.9712	20.68
74.5	307,839	11,097	0.0360	0.9640	20.09
75.5	288,587	10,043	0.0348	0.9652	19.36
76.5	278,332	8,136	0.0292	0.9708	18.69
77.5	273,315	9,380	0.0343	0.9657	18.14
78.5	264,193	10,610	0.0402	0.9598	17.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	249,867	9,500	0.0380	0.9620	16.82
80.5	238,206	8,789	0.0369	0.9631	16.18
81.5	231,094	9,668	0.0418	0.9582	15.58
82.5	213,933	7,287	0.0341	0.9659	14.93
83.5	202,950	7,594	0.0374	0.9626	14.42
84.5	193,711	8,167	0.0422	0.9578	13.88
85.5	184,151	6,241	0.0339	0.9661	13.30
86.5	177,456	6,469	0.0365	0.9635	12.85
87.5	171,883	6,297	0.0366	0.9634	12.38
88.5	164,500	5,790	0.0352	0.9648	11.92
89.5	160,338	5,966	0.0372	0.9628	11.50
90.5	152,840	4,187	0.0274	0.9726	11.08
91.5	153,928	4,431	0.0288	0.9712	10.77
92.5	143,200	5,403	0.0377	0.9623	10.46
93.5	133,452	3,922	0.0294	0.9706	10.07
94.5	135,609	3,819	0.0282	0.9718	9.77
95.5	129,139	3,657	0.0283	0.9717	9.50
96.5	127,021	3,724	0.0293	0.9707	9.23
97.5	119,755	3,695	0.0309	0.9691	8.96
98.5	115,324	3,329	0.0289	0.9711	8.68
99.5	109,474	3,061	0.0280	0.9720	8.43
100.5	105,320	3,538	0.0336	0.9664	8.19
101.5	100,571	3,534	0.0351	0.9649	7.92
102.5	95,722	4,739	0.0495	0.9505	7.64
103.5	90,194	5,011	0.0556	0.9444	7.26
104.5	84,144	4,447	0.0529	0.9471	6.86
105.5	78,331	2,102	0.0268	0.9732	6.50
106.5	74,181	2,087	0.0281	0.9719	6.32
107.5	70,569	1,753	0.0248	0.9752	6.14
108.5	66,980	1,161	0.0173	0.9827	5.99
109.5	64,296	1,258	0.0196	0.9804	5.89
110.5	61,694	794	0.0129	0.9871	5.77
111.5	59,022	1,044	0.0177	0.9823	5.70
112.5	55,870	1,437	0.0257	0.9743	5.60
113.5	51,725	1,155	0.0223	0.9777	5.45
114.5	48,538	1,304	0.0269	0.9731	5.33
115.5	45,659	1,667	0.0365	0.9635	5.19
116.5	42,552	1,225	0.0288	0.9712	5.00
117.5	39,154	2,369	0.0605	0.9395	4.86
118.5	35,303	1,765	0.0500	0.9500	4.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 1982-2021

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	31,409	391	0.0125	0.9875	4.33
120.5	31,017	683	0.0220	0.9780	4.28
121.5	26,306	1,682	0.0640	0.9360	4.19
122.5	22,882	103	0.0045	0.9955	3.92
123.5	20,963	242	0.0116	0.9884	3.90
124.5	20,275		0.0000	1.0000	3.85
125.5	19,727		0.0000	1.0000	3.85
126.5	19,358		0.0000	1.0000	3.85
127.5	18,420	1,265	0.0687	0.9313	3.85
128.5	16,673	4,633	0.2779	0.7221	3.59
129.5	11,100	601	0.0542	0.9458	2.59
130.5	10,232	6	0.0006	0.9994	2.45
131.5	6,287	170	0.0270	0.9730	2.45
132.5	5,219	1,223	0.2343	0.7657	2.38
133.5	3,158	1,150	0.3641	0.6359	1.83
134.5					1.16

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	624,623,095	11,664,932	0.0187	0.9813	100.00
0.5	554,884,396	3,477,294	0.0063	0.9937	98.13
1.5	499,176,843	3,107,536	0.0062	0.9938	97.52
2.5	444,267,568	4,118,139	0.0093	0.9907	96.91
3.5	400,002,833	3,566,619	0.0089	0.9911	96.01
4.5	353,334,274	3,506,267	0.0099	0.9901	95.16
5.5	325,576,858	3,498,760	0.0107	0.9893	94.21
6.5	289,287,224	3,256,610	0.0113	0.9887	93.20
7.5	258,543,775	2,846,594	0.0110	0.9890	92.15
8.5	228,583,629	2,785,286	0.0122	0.9878	91.14
9.5	203,948,346	2,909,198	0.0143	0.9857	90.03
10.5	184,465,498	2,377,701	0.0129	0.9871	88.74
11.5	173,276,168	2,127,018	0.0123	0.9877	87.60
12.5	164,411,228	2,146,095	0.0131	0.9869	86.52
13.5	154,573,428	1,945,892	0.0126	0.9874	85.39
14.5	146,030,161	2,066,257	0.0141	0.9859	84.32
15.5	140,366,123	1,916,129	0.0137	0.9863	83.12
16.5	134,202,330	1,699,415	0.0127	0.9873	81.99
17.5	128,424,751	2,055,549	0.0160	0.9840	80.95
18.5	124,306,347	2,036,570	0.0164	0.9836	79.66
19.5	120,186,407	1,788,496	0.0149	0.9851	78.35
20.5	116,057,112	1,801,911	0.0155	0.9845	77.18
21.5	111,852,769	1,757,247	0.0157	0.9843	75.99
22.5	106,408,142	1,716,492	0.0161	0.9839	74.79
23.5	100,577,186	1,813,846	0.0180	0.9820	73.59
24.5	96,197,558	1,638,721	0.0170	0.9830	72.26
25.5	90,452,334	1,511,661	0.0167	0.9833	71.03
26.5	84,124,645	1,572,378	0.0187	0.9813	69.84
27.5	76,715,939	1,654,482	0.0216	0.9784	68.54
28.5	70,188,193	1,613,734	0.0230	0.9770	67.06
29.5	64,240,882	1,433,221	0.0223	0.9777	65.52
30.5	59,182,736	1,392,075	0.0235	0.9765	64.05
31.5	53,919,267	1,416,411	0.0263	0.9737	62.55
32.5	48,866,886	1,477,909	0.0302	0.9698	60.90
33.5	43,696,342	1,481,650	0.0339	0.9661	59.06
34.5	39,263,919	1,453,515	0.0370	0.9630	57.06
35.5	35,485,892	1,488,791	0.0420	0.9580	54.95
36.5	31,861,586	1,612,947	0.0506	0.9494	52.64
37.5	28,686,386	1,395,619	0.0487	0.9513	49.98
38.5	26,111,707	1,434,887	0.0550	0.9450	47.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 2002-2021

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	23,388,478	1,126,485	0.0482	0.9518	44.93
40.5	20,490,887	913,587	0.0446	0.9554	42.77
41.5	18,132,770	614,043	0.0339	0.9661	40.86
42.5	16,712,994	601,546	0.0360	0.9640	39.48
43.5	15,369,146	449,633	0.0293	0.9707	38.06
44.5	13,645,573	405,832	0.0297	0.9703	36.94
45.5	13,274,689	312,406	0.0235	0.9765	35.85
46.5	13,194,678	304,177	0.0231	0.9769	35.00
47.5	13,042,882	266,670	0.0204	0.9796	34.19
48.5	12,542,331	284,913	0.0227	0.9773	33.50
49.5	11,902,715	230,178	0.0193	0.9807	32.73
50.5	11,253,975	268,380	0.0238	0.9762	32.10
51.5	10,479,181	224,132	0.0214	0.9786	31.34
52.5	9,616,570	212,700	0.0221	0.9779	30.67
53.5	8,448,534	169,440	0.0201	0.9799	29.99
54.5	7,410,380	162,090	0.0219	0.9781	29.39
55.5	6,479,011	129,080	0.0199	0.9801	28.74
56.5	5,701,543	104,268	0.0183	0.9817	28.17
57.5	4,945,830	88,121	0.0178	0.9822	27.66
58.5	4,212,364	98,698	0.0234	0.9766	27.16
59.5	3,568,820	137,732	0.0386	0.9614	26.53
60.5	2,912,231	98,126	0.0337	0.9663	25.50
61.5	2,496,611	40,777	0.0163	0.9837	24.64
62.5	2,027,403	39,369	0.0194	0.9806	24.24
63.5	1,648,608	44,840	0.0272	0.9728	23.77
64.5	1,353,944	29,418	0.0217	0.9783	23.12
65.5	1,058,211	23,554	0.0223	0.9777	22.62
66.5	801,973	17,440	0.0217	0.9783	22.12
67.5	656,342	15,677	0.0239	0.9761	21.64
68.5	556,891	11,938	0.0214	0.9786	21.12
69.5	453,349	12,089	0.0267	0.9733	20.67
70.5	358,051	8,335	0.0233	0.9767	20.12
71.5	290,015	5,980	0.0206	0.9794	19.65
72.5	246,127	6,885	0.0280	0.9720	19.24
73.5	217,427	6,389	0.0294	0.9706	18.70
74.5	196,754	7,728	0.0393	0.9607	18.15
75.5	189,805	6,802	0.0358	0.9642	17.44
76.5	190,327	5,793	0.0304	0.9696	16.82
77.5	187,205	6,593	0.0352	0.9648	16.30
78.5	183,139	7,956	0.0434	0.9566	15.73

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 2002-2021

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	164,292	6,113	0.0372	0.9628	15.05
80.5	147,066	4,901	0.0333	0.9667	14.49
81.5	134,596	5,495	0.0408	0.9592	14.00
82.5	119,580	3,881	0.0325	0.9675	13.43
83.5	108,425	3,799	0.0350	0.9650	13.00
84.5	101,700	4,288	0.0422	0.9578	12.54
85.5	96,593	2,950	0.0305	0.9695	12.01
86.5	95,635	3,196	0.0334	0.9666	11.65
87.5	93,374	3,138	0.0336	0.9664	11.26
88.5	91,201	2,950	0.0323	0.9677	10.88
89.5	89,237	2,897	0.0325	0.9675	10.53
90.5	86,402	2,043	0.0236	0.9764	10.18
91.5	83,098	2,447	0.0294	0.9706	9.94
92.5	75,253	3,357	0.0446	0.9554	9.65
93.5	69,458	1,932	0.0278	0.9722	9.22
94.5	64,901	1,468	0.0226	0.9774	8.96
95.5	59,379	1,540	0.0259	0.9741	8.76
96.5	53,329	1,789	0.0335	0.9665	8.53
97.5	51,084	1,633	0.0320	0.9680	8.25
98.5	47,654	1,423	0.0299	0.9701	7.98
99.5	48,573	1,114	0.0229	0.9771	7.75
100.5	51,794	1,289	0.0249	0.9751	7.57
101.5	55,075	1,994	0.0362	0.9638	7.38
102.5	53,940	2,786	0.0516	0.9484	7.11
103.5	52,583	3,050	0.0580	0.9420	6.75
104.5	49,779	2,550	0.0512	0.9488	6.35
105.5	46,850	1,057	0.0226	0.9774	6.03
106.5	44,714	974	0.0218	0.9782	5.89
107.5	43,644	846	0.0194	0.9806	5.76
108.5	41,442	612	0.0148	0.9852	5.65
109.5	40,729	554	0.0136	0.9864	5.57
110.5	39,376	680	0.0173	0.9827	5.49
111.5	42,203	948	0.0225	0.9775	5.40
112.5	40,185	1,380	0.0343	0.9657	5.28
113.5	37,310	1,114	0.0299	0.9701	5.10
114.5	40,960	1,177	0.0287	0.9713	4.94
115.5	39,379	1,648	0.0418	0.9582	4.80
116.5	40,489	1,218	0.0301	0.9699	4.60
117.5	37,323	2,362	0.0633	0.9367	4.46
118.5	35,161	1,765	0.0502	0.9498	4.18

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNTS 380.30 AND 380.45 SERVICES

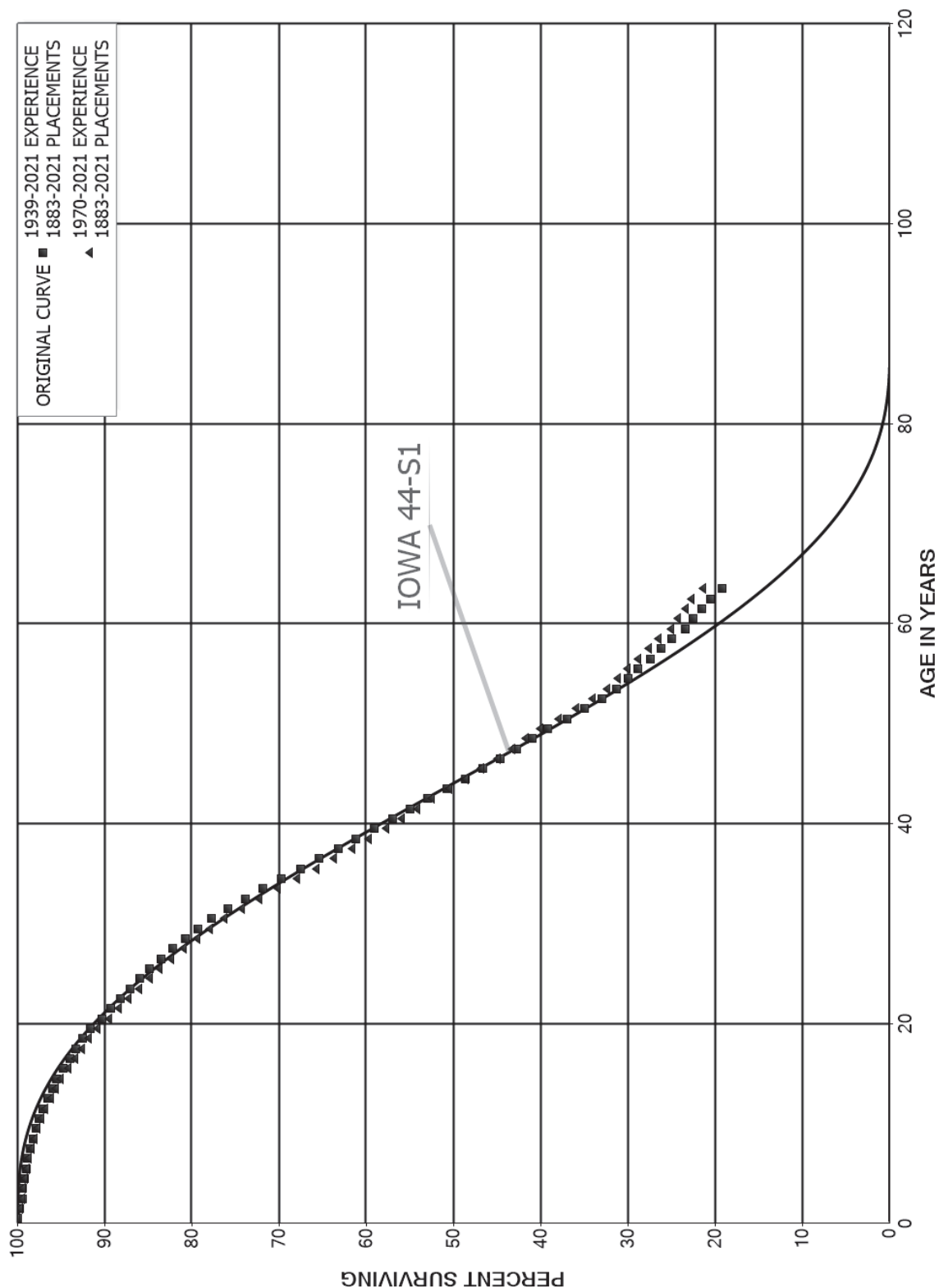
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2021

EXPERIENCE BAND 2002-2021

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	31,266	384	0.0123	0.9877	3.97
120.5	30,888	683	0.0221	0.9779	3.92
121.5	26,292	1,682	0.0640	0.9360	3.83
122.5	22,872	103	0.0045	0.9955	3.59
123.5	20,963	242	0.0116	0.9884	3.57
124.5	20,275		0.0000	1.0000	3.53
125.5	19,727		0.0000	1.0000	3.53
126.5	19,358		0.0000	1.0000	3.53
127.5	18,420	1,265	0.0687	0.9313	3.53
128.5	16,673	4,633	0.2779	0.7221	3.29
129.5	11,100	601	0.0542	0.9458	2.38
130.5	10,232	6	0.0006	0.9994	2.25
131.5	6,287	170	0.0270	0.9730	2.25
132.5	5,219	1,223	0.2343	0.7657	2.18
133.5	3,158	1,150	0.3641	0.6359	1.67
134.5					1.06

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,529,390	30,541	0.0005	0.9995	100.00
0.5	55,436,368	144,041	0.0026	0.9974	99.95
1.5	52,900,611	130,302	0.0025	0.9975	99.69
2.5	51,190,466	42,258	0.0008	0.9992	99.44
3.5	50,062,386	93,725	0.0019	0.9981	99.36
4.5	48,522,069	85,664	0.0018	0.9982	99.17
5.5	46,866,893	87,107	0.0019	0.9981	99.00
6.5	44,289,731	138,074	0.0031	0.9969	98.81
7.5	43,014,380	124,782	0.0029	0.9971	98.51
8.5	41,576,024	148,158	0.0036	0.9964	98.22
9.5	40,182,378	152,389	0.0038	0.9962	97.87
10.5	39,111,080	166,354	0.0043	0.9957	97.50
11.5	37,992,655	208,980	0.0055	0.9945	97.08
12.5	36,557,667	208,749	0.0057	0.9943	96.55
13.5	35,390,074	202,328	0.0057	0.9943	96.00
14.5	34,238,729	258,138	0.0075	0.9925	95.45
15.5	33,575,284	277,181	0.0083	0.9917	94.73
16.5	32,932,370	243,336	0.0074	0.9926	93.95
17.5	31,763,037	269,121	0.0085	0.9915	93.25
18.5	30,772,961	294,836	0.0096	0.9904	92.46
19.5	29,411,187	399,609	0.0136	0.9864	91.58
20.5	28,700,475	334,920	0.0117	0.9883	90.33
21.5	28,387,727	345,908	0.0122	0.9878	89.28
22.5	27,009,639	353,859	0.0131	0.9869	88.19
23.5	25,714,615	328,041	0.0128	0.9872	87.04
24.5	24,738,259	320,500	0.0130	0.9870	85.93
25.5	22,715,213	347,444	0.0153	0.9847	84.81
26.5	22,374,786	364,700	0.0163	0.9837	83.52
27.5	21,659,100	378,209	0.0175	0.9825	82.15
28.5	20,420,716	363,051	0.0178	0.9822	80.72
29.5	19,327,464	388,932	0.0201	0.9799	79.29
30.5	18,429,354	444,860	0.0241	0.9759	77.69
31.5	17,569,587	461,825	0.0263	0.9737	75.81
32.5	16,401,686	438,485	0.0267	0.9733	73.82
33.5	15,329,954	458,640	0.0299	0.9701	71.85
34.5	14,323,420	452,269	0.0316	0.9684	69.70
35.5	13,340,953	411,166	0.0308	0.9692	67.50
36.5	12,421,930	418,217	0.0337	0.9663	65.42
37.5	11,620,249	382,887	0.0330	0.9670	63.21
38.5	10,942,386	378,426	0.0346	0.9654	61.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,173,989	353,465	0.0347	0.9653	59.02
40.5	9,226,256	331,634	0.0359	0.9641	56.97
41.5	8,343,001	299,466	0.0359	0.9641	54.92
42.5	7,747,775	326,304	0.0421	0.9579	52.95
43.5	7,267,287	303,110	0.0417	0.9583	50.72
44.5	6,815,871	284,919	0.0418	0.9582	48.60
45.5	6,461,639	278,281	0.0431	0.9569	46.57
46.5	6,002,831	247,444	0.0412	0.9588	44.57
47.5	5,577,815	230,651	0.0414	0.9586	42.73
48.5	5,220,056	225,584	0.0432	0.9568	40.96
49.5	4,766,385	268,756	0.0564	0.9436	39.19
50.5	4,224,371	233,253	0.0552	0.9448	36.98
51.5	3,865,186	217,737	0.0563	0.9437	34.94
52.5	3,493,133	180,449	0.0517	0.9483	32.97
53.5	3,158,066	131,728	0.0417	0.9583	31.27
54.5	2,836,377	111,106	0.0392	0.9608	29.96
55.5	2,512,867	118,896	0.0473	0.9527	28.79
56.5	2,177,867	101,648	0.0467	0.9533	27.43
57.5	1,873,199	86,025	0.0459	0.9541	26.15
58.5	1,655,572	100,403	0.0606	0.9394	24.95
59.5	1,358,241	52,684	0.0388	0.9612	23.43
60.5	1,147,158	53,505	0.0466	0.9534	22.53
61.5	927,714	40,193	0.0433	0.9567	21.47
62.5	720,720	48,007	0.0666	0.9334	20.54
63.5	524,498	26,408	0.0503	0.9497	19.18
64.5	413,767	12,524	0.0303	0.9697	18.21
65.5	371,725	12,167	0.0327	0.9673	17.66
66.5	297,700	6,695	0.0225	0.9775	17.08
67.5	237,859	6,235	0.0262	0.9738	16.70
68.5	212,963	3,742	0.0176	0.9824	16.26
69.5	174,819	5,481	0.0314	0.9686	15.97
70.5	115,485	2,902	0.0251	0.9749	15.47
71.5	84,264	813	0.0096	0.9904	15.08
72.5	68,194	455	0.0067	0.9933	14.94
73.5	52,479	764	0.0146	0.9854	14.84
74.5	49,500	918	0.0185	0.9815	14.62
75.5	44,485	386	0.0087	0.9913	14.35
76.5	43,422	194	0.0045	0.9955	14.23
77.5	43,114	870	0.0202	0.9798	14.16
78.5	40,414	589	0.0146	0.9854	13.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

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	37,810	108	0.0029	0.9971	13.68
80.5	35,679	452	0.0127	0.9873	13.64
81.5	35,227	783	0.0222	0.9778	13.46
82.5	34,038	381	0.0112	0.9888	13.16
83.5	33,436	269	0.0080	0.9920	13.02
84.5	33,094		0.0000	1.0000	12.91
85.5	32,648	92	0.0028	0.9972	12.91
86.5	32,531	385	0.0119	0.9881	12.88
87.5	32,022	400	0.0125	0.9875	12.72
88.5	31,622	692	0.0219	0.9781	12.56
89.5	30,930	1,346	0.0435	0.9565	12.29
90.5	29,561	507	0.0172	0.9828	11.76
91.5	28,687	324	0.0113	0.9887	11.55
92.5	23,609	781	0.0331	0.9669	11.42
93.5	17,294	233	0.0135	0.9865	11.04
94.5	12,634	822	0.0651	0.9349	10.90
95.5	8,977		0.0000	1.0000	10.19
96.5	6,375	130	0.0204	0.9796	10.19
97.5	5,015	72	0.0143	0.9857	9.98
98.5	3,277		0.0000	1.0000	9.84
99.5	2,461		0.0000	1.0000	9.84
100.5	1,832	8	0.0042	0.9958	9.84
101.5	1,537		0.0000	1.0000	9.79
102.5	1,049		0.0000	1.0000	9.79
103.5	329		0.0000	1.0000	9.79
104.5	149		0.0000	1.0000	9.79
105.5	90		0.0000	1.0000	9.79
106.5	68		0.0000	1.0000	9.79
107.5	51		0.0000	1.0000	9.79
108.5					9.79

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,654,996	25,705	0.0005	0.9995	100.00
0.5	46,371,301	141,588	0.0031	0.9969	99.95
1.5	44,388,327	129,248	0.0029	0.9971	99.64
2.5	43,293,659	40,701	0.0009	0.9991	99.35
3.5	42,747,711	92,637	0.0022	0.9978	99.26
4.5	41,713,922	83,422	0.0020	0.9980	99.04
5.5	40,551,201	86,104	0.0021	0.9979	98.84
6.5	38,521,111	137,249	0.0036	0.9964	98.63
7.5	37,696,080	123,129	0.0033	0.9967	98.28
8.5	36,637,131	147,101	0.0040	0.9960	97.96
9.5	35,569,256	150,480	0.0042	0.9958	97.57
10.5	34,785,655	165,450	0.0048	0.9952	97.16
11.5	33,977,791	207,837	0.0061	0.9939	96.69
12.5	32,836,248	207,367	0.0063	0.9937	96.10
13.5	31,917,167	201,461	0.0063	0.9937	95.50
14.5	31,076,059	256,619	0.0083	0.9917	94.89
15.5	30,788,845	275,956	0.0090	0.9910	94.11
16.5	30,229,649	242,294	0.0080	0.9920	93.27
17.5	29,237,329	267,242	0.0091	0.9909	92.52
18.5	28,426,173	293,670	0.0103	0.9897	91.67
19.5	27,293,878	397,619	0.0146	0.9854	90.73
20.5	26,765,155	333,215	0.0124	0.9876	89.40
21.5	26,559,483	343,819	0.0129	0.9871	88.29
22.5	25,231,636	351,167	0.0139	0.9861	87.15
23.5	23,949,335	324,505	0.0135	0.9865	85.93
24.5	22,963,648	315,722	0.0137	0.9863	84.77
25.5	20,936,692	340,828	0.0163	0.9837	83.60
26.5	20,602,908	357,271	0.0173	0.9827	82.24
27.5	19,925,126	368,891	0.0185	0.9815	80.82
28.5	18,743,006	352,734	0.0188	0.9812	79.32
29.5	17,693,111	377,830	0.0214	0.9786	77.83
30.5	16,855,823	433,140	0.0257	0.9743	76.17
31.5	16,036,506	447,660	0.0279	0.9721	74.21
32.5	14,928,674	424,474	0.0284	0.9716	72.14
33.5	13,858,834	436,900	0.0315	0.9685	70.09
34.5	12,860,366	420,255	0.0327	0.9673	67.88
35.5	11,890,648	365,888	0.0308	0.9692	65.66
36.5	10,993,116	364,759	0.0332	0.9668	63.64
37.5	10,232,795	324,812	0.0317	0.9683	61.53
38.5	9,615,162	312,566	0.0325	0.9675	59.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1970-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,916,936	282,708	0.0317	0.9683	57.64
40.5	8,106,946	257,577	0.0318	0.9682	55.81
41.5	7,320,993	227,667	0.0311	0.9689	54.04
42.5	6,834,745	260,096	0.0381	0.9619	52.36
43.5	6,448,323	241,768	0.0375	0.9625	50.36
44.5	6,068,230	224,898	0.0371	0.9629	48.48
45.5	5,793,397	223,821	0.0386	0.9614	46.68
46.5	5,416,769	199,123	0.0368	0.9632	44.88
47.5	5,075,852	187,796	0.0370	0.9630	43.23
48.5	4,784,528	188,643	0.0394	0.9606	41.63
49.5	4,419,566	239,274	0.0541	0.9459	39.99
50.5	3,936,775	205,954	0.0523	0.9477	37.82
51.5	3,630,515	195,306	0.0538	0.9462	35.84
52.5	3,291,364	158,277	0.0481	0.9519	33.91
53.5	2,982,574	112,781	0.0378	0.9622	32.28
54.5	2,682,017	94,504	0.0352	0.9648	31.06
55.5	2,375,925	100,105	0.0421	0.9579	29.97
56.5	2,060,239	85,900	0.0417	0.9583	28.71
57.5	1,769,876	69,737	0.0394	0.9606	27.51
58.5	1,568,131	84,790	0.0541	0.9459	26.42
59.5	1,284,772	40,507	0.0315	0.9685	25.00
60.5	1,085,884	40,010	0.0368	0.9632	24.21
61.5	879,827	27,545	0.0313	0.9687	23.32
62.5	685,420	39,838	0.0581	0.9419	22.59
63.5	497,376	15,972	0.0321	0.9679	21.27
64.5	397,066	7,112	0.0179	0.9821	20.59
65.5	360,435	5,409	0.0150	0.9850	20.22
66.5	293,158	4,066	0.0139	0.9861	19.92
67.5	235,958	5,341	0.0226	0.9774	19.64
68.5	211,956	3,407	0.0161	0.9839	19.20
69.5	174,098	4,841	0.0278	0.9722	18.89
70.5	115,464	2,893	0.0251	0.9749	18.36
71.5	84,252	813	0.0097	0.9903	17.90
72.5	68,182	455	0.0067	0.9933	17.73
73.5	52,471	764	0.0146	0.9854	17.61
74.5	49,492	918	0.0185	0.9815	17.36
75.5	44,478	386	0.0087	0.9913	17.03
76.5	43,414	194	0.0045	0.9955	16.89
77.5	43,106	870	0.0202	0.9798	16.81
78.5	40,406	589	0.0146	0.9854	16.47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

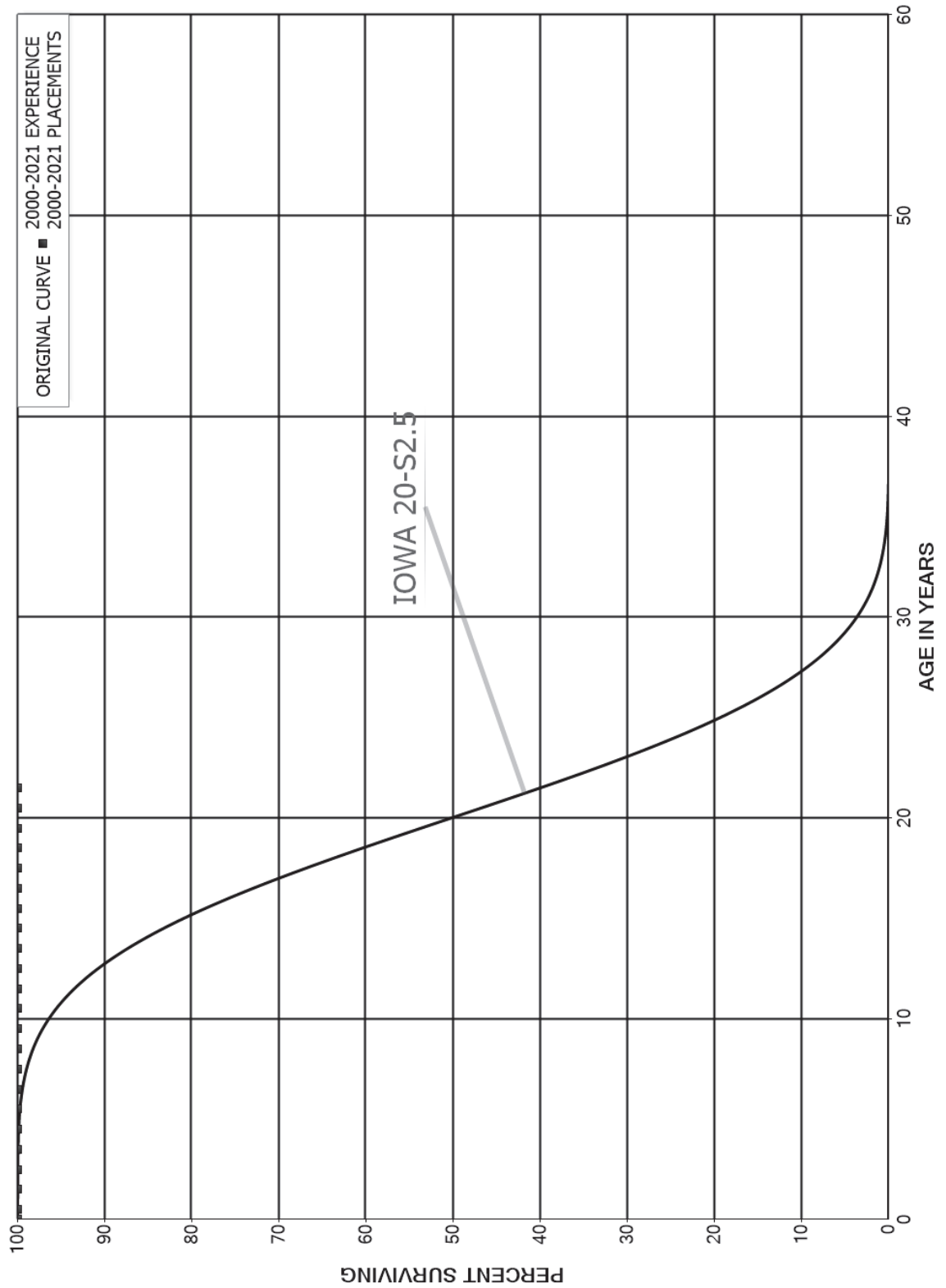
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1970-2021

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	37,802	108	0.0029	0.9971	16.23
80.5	35,671	452	0.0127	0.9873	16.18
81.5	35,219	783	0.0222	0.9778	15.98
82.5	34,030	381	0.0112	0.9888	15.62
83.5	33,428	269	0.0080	0.9920	15.45
84.5	33,086		0.0000	1.0000	15.33
85.5	32,640	92	0.0028	0.9972	15.33
86.5	32,531	385	0.0119	0.9881	15.28
87.5	32,022	400	0.0125	0.9875	15.10
88.5	31,622	692	0.0219	0.9781	14.91
89.5	30,930	1,346	0.0435	0.9565	14.59
90.5	29,561	507	0.0172	0.9828	13.95
91.5	28,687	324	0.0113	0.9887	13.71
92.5	23,609	781	0.0331	0.9669	13.56
93.5	17,294	233	0.0135	0.9865	13.11
94.5	12,634	822	0.0651	0.9349	12.93
95.5	8,977		0.0000	1.0000	12.09
96.5	6,375	130	0.0204	0.9796	12.09
97.5	5,015	72	0.0143	0.9857	11.84
98.5	3,277		0.0000	1.0000	11.67
99.5	2,461		0.0000	1.0000	11.67
100.5	1,832	8	0.0042	0.9958	11.67
101.5	1,537		0.0000	1.0000	11.62
102.5	1,049		0.0000	1.0000	11.62
103.5	329		0.0000	1.0000	11.62
104.5	149		0.0000	1.0000	11.62
105.5	90		0.0000	1.0000	11.62
106.5	68		0.0000	1.0000	11.62
107.5	51		0.0000	1.0000	11.62
108.5					11.62

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381.10 METERS - AMR
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

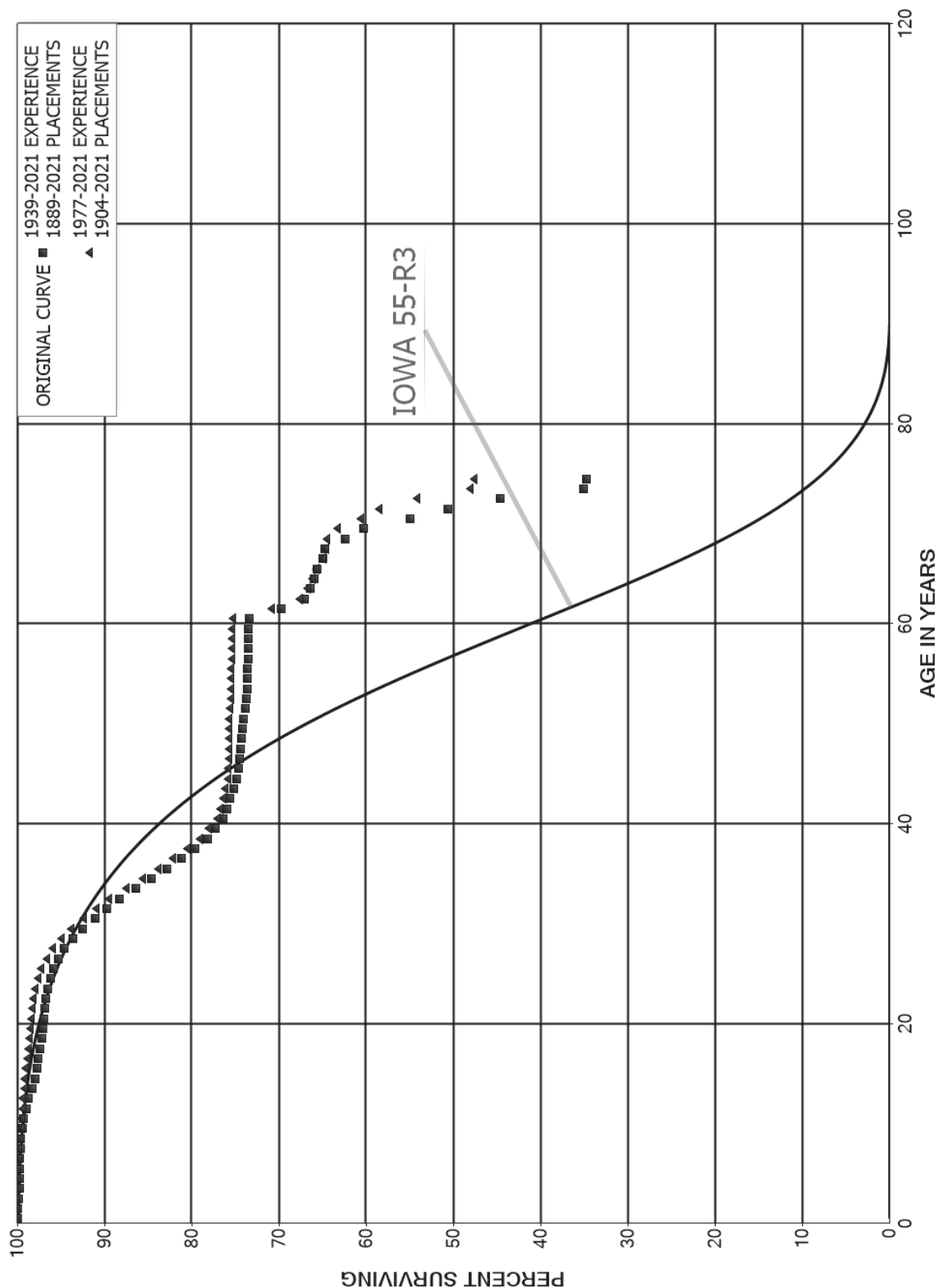
ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2021

EXPERIENCE BAND 2000-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,132,546		0.0000	1.0000	100.00
0.5	24,109,513		0.0000	1.0000	100.00
1.5	24,036,908		0.0000	1.0000	100.00
2.5	23,912,218		0.0000	1.0000	100.00
3.5	23,415,186		0.0000	1.0000	100.00
4.5	23,465,241		0.0000	1.0000	100.00
5.5	23,368,944		0.0000	1.0000	100.00
6.5	22,996,503		0.0000	1.0000	100.00
7.5	22,689,566		0.0000	1.0000	100.00
8.5	22,689,566		0.0000	1.0000	100.00
9.5	13,954,187		0.0000	1.0000	100.00
10.5	2,691,098		0.0000	1.0000	100.00
11.5	1,866,230		0.0000	1.0000	100.00
12.5	1,445,446		0.0000	1.0000	100.00
13.5	959,960		0.0000	1.0000	100.00
14.5	852,549		0.0000	1.0000	100.00
15.5	852,549		0.0000	1.0000	100.00
16.5	683,513		0.0000	1.0000	100.00
17.5	575,687		0.0000	1.0000	100.00
18.5	575,173		0.0000	1.0000	100.00
19.5	575,173		0.0000	1.0000	100.00
20.5	296,427		0.0000	1.0000	100.00
21.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 382.00 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,590,079	1,377	0.0000	1.0000	100.00
0.5	43,363,751	19,287	0.0004	0.9996	100.00
1.5	42,593,063	33,004	0.0008	0.9992	99.95
2.5	41,514,601	43,596	0.0011	0.9989	99.87
3.5	40,069,591	11,878	0.0003	0.9997	99.77
4.5	38,144,919	4,813	0.0001	0.9999	99.74
5.5	36,788,163	18,551	0.0005	0.9995	99.73
6.5	35,470,059	9,898	0.0003	0.9997	99.68
7.5	34,257,278	25,399	0.0007	0.9993	99.65
8.5	33,244,162	66,404	0.0020	0.9980	99.58
9.5	31,554,671	25,593	0.0008	0.9992	99.38
10.5	30,009,306	86,969	0.0029	0.9971	99.30
11.5	28,519,653	84,283	0.0030	0.9970	99.01
12.5	26,694,311	120,792	0.0045	0.9955	98.72
13.5	25,181,172	89,562	0.0036	0.9964	98.27
14.5	22,168,493	44,604	0.0020	0.9980	97.92
15.5	21,939,036	35,365	0.0016	0.9984	97.72
16.5	21,168,663	28,914	0.0014	0.9986	97.57
17.5	20,082,178	50,053	0.0025	0.9975	97.43
18.5	18,947,838	19,942	0.0011	0.9989	97.19
19.5	17,934,813	22,028	0.0012	0.9988	97.09
20.5	16,889,806	20,046	0.0012	0.9988	96.97
21.5	15,729,503	22,191	0.0014	0.9986	96.85
22.5	15,194,463	40,407	0.0027	0.9973	96.72
23.5	14,538,506	47,448	0.0033	0.9967	96.46
24.5	13,775,416	45,908	0.0033	0.9967	96.14
25.5	12,978,900	73,060	0.0056	0.9944	95.82
26.5	12,249,284	91,608	0.0075	0.9925	95.28
27.5	11,411,699	109,525	0.0096	0.9904	94.57
28.5	10,661,177	125,974	0.0118	0.9882	93.66
29.5	9,801,803	152,671	0.0156	0.9844	92.56
30.5	8,954,521	132,757	0.0148	0.9852	91.12
31.5	8,051,545	132,581	0.0165	0.9835	89.76
32.5	7,171,322	149,892	0.0209	0.9791	88.29
33.5	6,372,389	136,880	0.0215	0.9785	86.44
34.5	5,668,554	117,766	0.0208	0.9792	84.58
35.5	5,050,897	98,568	0.0195	0.9805	82.83
36.5	4,534,108	87,119	0.0192	0.9808	81.21
37.5	4,045,729	72,300	0.0179	0.9821	79.65
38.5	3,651,264	45,734	0.0125	0.9875	78.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,328,164	38,374	0.0115	0.9885	77.25
40.5	2,951,034	14,484	0.0049	0.9951	76.36
41.5	2,688,417	14,071	0.0052	0.9948	75.98
42.5	2,562,668	12,204	0.0048	0.9952	75.58
43.5	2,506,405	14,187	0.0057	0.9943	75.22
44.5	2,453,640	4,701	0.0019	0.9981	74.80
45.5	2,408,329	4,953	0.0021	0.9979	74.65
46.5	2,414,408	3,713	0.0015	0.9985	74.50
47.5	2,397,839	2,998	0.0013	0.9987	74.39
48.5	2,319,262	3,386	0.0015	0.9985	74.29
49.5	2,234,526	3,331	0.0015	0.9985	74.19
50.5	2,101,801	6,170	0.0029	0.9971	74.07
51.5	1,947,360	2,429	0.0012	0.9988	73.86
52.5	1,783,034	2,450	0.0014	0.9986	73.77
53.5	1,609,468	966	0.0006	0.9994	73.66
54.5	1,476,393	535	0.0004	0.9996	73.62
55.5	1,331,184	662	0.0005	0.9995	73.59
56.5	1,174,370	269	0.0002	0.9998	73.56
57.5	1,056,454	472	0.0004	0.9996	73.54
58.5	990,300	484	0.0005	0.9995	73.51
59.5	928,099	750	0.0008	0.9992	73.47
60.5	884,185	43,874	0.0496	0.9504	73.41
61.5	790,451	30,514	0.0386	0.9614	69.77
62.5	691,497	7,188	0.0104	0.9896	67.08
63.5	630,131	4,513	0.0072	0.9928	66.38
64.5	581,645	2,952	0.0051	0.9949	65.90
65.5	530,838	5,148	0.0097	0.9903	65.57
66.5	480,315	1,397	0.0029	0.9971	64.93
67.5	442,748	15,733	0.0355	0.9645	64.74
68.5	388,489	13,356	0.0344	0.9656	62.44
69.5	342,898	30,526	0.0890	0.9110	60.30
70.5	281,396	22,164	0.0788	0.9212	54.93
71.5	223,704	26,463	0.1183	0.8817	50.60
72.5	166,600	35,712	0.2144	0.7856	44.62
73.5	107,046	884	0.0083	0.9917	35.05
74.5	87,486	2,673	0.0306	0.9694	34.76
75.5	71,982	1,302	0.0181	0.9819	33.70
76.5	65,379	252	0.0039	0.9961	33.09
77.5	61,130	218	0.0036	0.9964	32.96
78.5	56,948	141	0.0025	0.9975	32.85

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021

EXPERIENCE BAND 1939-2021

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	48,047	169	0.0035	0.9965	32.76
80.5	36,165	115	0.0032	0.9968	32.65
81.5	27,798	147	0.0053	0.9947	32.55
82.5	18,259	220	0.0120	0.9880	32.37
83.5	5,317	60	0.0112	0.9888	31.98
84.5					31.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,053,386	1,377	0.0000	1.0000	100.00
0.5	40,872,078	10,922	0.0003	0.9997	100.00
1.5	40,140,014	10,180	0.0003	0.9997	99.97
2.5	39,090,592	42,503	0.0011	0.9989	99.94
3.5	37,680,591	11,418	0.0003	0.9997	99.84
4.5	35,804,921	4,622	0.0001	0.9999	99.81
5.5	34,545,264	18,265	0.0005	0.9995	99.79
6.5	33,349,220	9,856	0.0003	0.9997	99.74
7.5	32,270,192	25,340	0.0008	0.9992	99.71
8.5	31,394,028	66,367	0.0021	0.9979	99.63
9.5	29,843,328	20,369	0.0007	0.9993	99.42
10.5	28,456,942	7,114	0.0002	0.9998	99.35
11.5	27,224,208	18,651	0.0007	0.9993	99.33
12.5	25,550,732	60,349	0.0024	0.9976	99.26
13.5	24,132,650	3,725	0.0002	0.9998	99.03
14.5	21,240,470	24,840	0.0012	0.9988	99.01
15.5	21,047,417	29,968	0.0014	0.9986	98.90
16.5	20,313,195	19,395	0.0010	0.9990	98.75
17.5	19,289,515	34,077	0.0018	0.9982	98.66
18.5	18,218,266	15,527	0.0009	0.9991	98.49
19.5	17,261,167	21,373	0.0012	0.9988	98.40
20.5	16,273,943	18,634	0.0011	0.9989	98.28
21.5	15,170,340	21,824	0.0014	0.9986	98.17
22.5	14,678,694	36,399	0.0025	0.9975	98.03
23.5	14,075,516	47,178	0.0034	0.9966	97.78
24.5	13,351,491	45,608	0.0034	0.9966	97.46
25.5	12,591,148	73,002	0.0058	0.9942	97.12
26.5	11,903,773	91,123	0.0077	0.9923	96.56
27.5	11,097,084	108,630	0.0098	0.9902	95.82
28.5	10,367,696	125,121	0.0121	0.9879	94.88
29.5	9,500,310	152,376	0.0160	0.9840	93.74
30.5	8,663,526	130,608	0.0151	0.9849	92.23
31.5	7,765,075	128,389	0.0165	0.9835	90.84
32.5	6,890,375	146,011	0.0212	0.9788	89.34
33.5	6,095,425	132,694	0.0218	0.9782	87.45
34.5	5,400,586	116,625	0.0216	0.9784	85.54
35.5	4,794,065	96,505	0.0201	0.9799	83.70
36.5	4,280,398	81,908	0.0191	0.9809	82.01
37.5	3,804,615	69,938	0.0184	0.9816	80.44
38.5	3,413,026	45,285	0.0133	0.9867	78.96

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,092,634	37,041	0.0120	0.9880	77.92
40.5	2,717,894	11,841	0.0044	0.9956	76.98
41.5	2,459,685	10,031	0.0041	0.9959	76.65
42.5	2,341,819	8,354	0.0036	0.9964	76.34
43.5	2,293,140	10,092	0.0044	0.9956	76.06
44.5	2,244,111	1,214	0.0005	0.9995	75.73
45.5	2,205,991	1,235	0.0006	0.9994	75.69
46.5	2,191,205	271	0.0001	0.9999	75.64
47.5	2,192,964	325	0.0001	0.9999	75.64
48.5	2,128,966	757	0.0004	0.9996	75.62
49.5	2,052,716	461	0.0002	0.9998	75.60
50.5	1,931,188	2,340	0.0012	0.9988	75.58
51.5	1,787,455	1,274	0.0007	0.9993	75.49
52.5	1,628,744	1,226	0.0008	0.9992	75.44
53.5	1,459,092	397	0.0003	0.9997	75.38
54.5	1,329,045	267	0.0002	0.9998	75.36
55.5	1,185,005	388	0.0003	0.9997	75.34
56.5	1,028,940	170	0.0002	0.9998	75.32
57.5	911,115	412	0.0005	0.9995	75.31
58.5	845,021	364	0.0004	0.9996	75.27
59.5	784,616	663	0.0008	0.9992	75.24
60.5	744,154	43,800	0.0589	0.9411	75.18
61.5	655,131	30,422	0.0464	0.9536	70.75
62.5	560,897	7,051	0.0126	0.9874	67.47
63.5	503,607	4,509	0.0090	0.9910	66.62
64.5	458,617	2,913	0.0064	0.9936	66.02
65.5	411,149	5,120	0.0125	0.9875	65.60
66.5	364,908	1,372	0.0038	0.9962	64.78
67.5	331,475	771	0.0023	0.9977	64.54
68.5	298,021	5,774	0.0194	0.9806	64.39
69.5	264,821	11,224	0.0424	0.9576	63.14
70.5	226,649	7,678	0.0339	0.9661	60.47
71.5	187,778	13,830	0.0737	0.9263	58.42
72.5	147,610	16,957	0.1149	0.8851	54.12
73.5	106,940	778	0.0073	0.9927	47.90
74.5	87,486	2,673	0.0306	0.9694	47.55
75.5	71,982	1,302	0.0181	0.9819	46.10
76.5	65,379	252	0.0039	0.9961	45.26
77.5	61,130	218	0.0036	0.9964	45.09
78.5	56,948	141	0.0025	0.9975	44.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

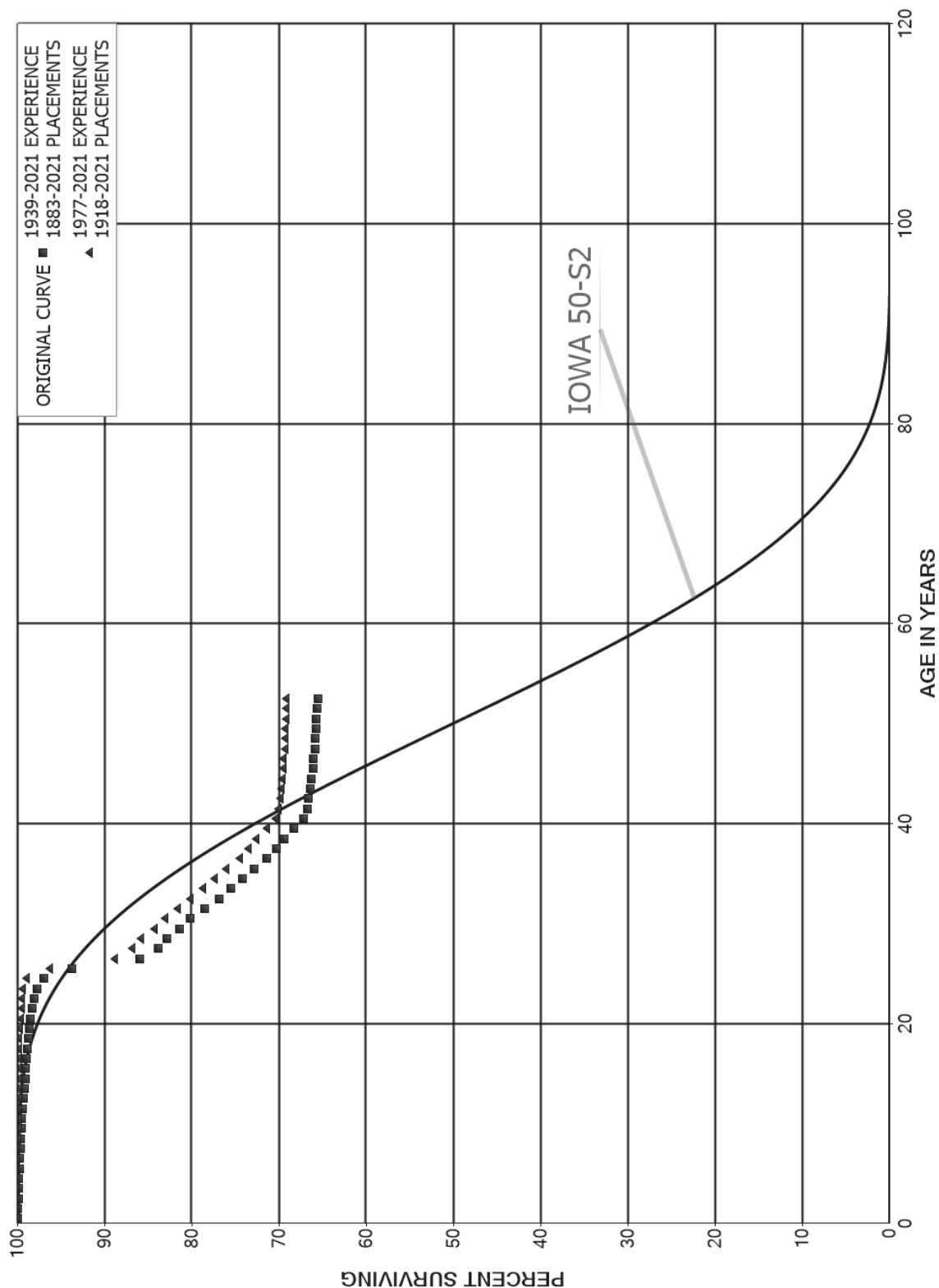
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2021

EXPERIENCE BAND 1977-2021

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	48,047	169	0.0035	0.9965	44.82
80.5	36,165	115	0.0032	0.9968	44.66
81.5	27,798	147	0.0053	0.9947	44.52
82.5	18,259	220	0.0120	0.9880	44.28
83.5	5,317	60	0.0112	0.9888	43.75
84.5					43.26

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 383.00 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,123,766	1,022	0.0001	0.9999	100.00
0.5	15,176,914	12,798	0.0008	0.9992	99.99
1.5	14,176,915	3,031	0.0002	0.9998	99.91
2.5	13,249,513	6,093	0.0005	0.9995	99.89
3.5	12,499,999	3,593	0.0003	0.9997	99.84
4.5	11,825,993	5,960	0.0005	0.9995	99.81
5.5	11,287,280	8,356	0.0007	0.9993	99.76
6.5	10,746,231	4,472	0.0004	0.9996	99.69
7.5	10,105,063	8,484	0.0008	0.9992	99.65
8.5	9,601,034	6,366	0.0007	0.9993	99.56
9.5	8,918,562	1,734	0.0002	0.9998	99.50
10.5	8,229,030	4,880	0.0006	0.9994	99.48
11.5	7,608,833	10,705	0.0014	0.9986	99.42
12.5	6,824,482	7,865	0.0012	0.9988	99.28
13.5	6,274,664	4,556	0.0007	0.9993	99.17
14.5	5,418,792	3,544	0.0007	0.9993	99.09
15.5	4,996,689	3,371	0.0007	0.9993	99.03
16.5	4,276,734	4,474	0.0010	0.9990	98.96
17.5	3,373,542	2,881	0.0009	0.9991	98.86
18.5	2,827,635	4,387	0.0016	0.9984	98.77
19.5	2,447,513	3,446	0.0014	0.9986	98.62
20.5	2,375,978	5,079	0.0021	0.9979	98.48
21.5	2,193,877	5,676	0.0026	0.9974	98.27
22.5	2,169,146	7,279	0.0034	0.9966	98.02
23.5	2,126,070	15,012	0.0071	0.9929	97.69
24.5	2,011,081	67,332	0.0335	0.9665	97.00
25.5	1,856,695	153,695	0.0828	0.9172	93.75
26.5	1,621,628	39,740	0.0245	0.9755	85.99
27.5	1,509,617	18,417	0.0122	0.9878	83.88
28.5	1,431,793	25,521	0.0178	0.9822	82.86
29.5	1,327,325	19,200	0.0145	0.9855	81.38
30.5	1,231,937	26,740	0.0217	0.9783	80.21
31.5	1,112,661	23,037	0.0207	0.9793	78.46
32.5	994,911	17,823	0.0179	0.9821	76.84
33.5	889,547	15,249	0.0171	0.9829	75.46
34.5	803,577	14,632	0.0182	0.9818	74.17
35.5	723,883	14,698	0.0203	0.9797	72.82
36.5	659,895	9,484	0.0144	0.9856	71.34
37.5	602,354	7,736	0.0128	0.9872	70.32
38.5	552,220	9,339	0.0169	0.9831	69.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

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	502,768	7,761	0.0154	0.9846	68.24
40.5	456,077	2,767	0.0061	0.9939	67.19
41.5	432,670	1,399	0.0032	0.9968	66.78
42.5	418,563	1,147	0.0027	0.9973	66.56
43.5	412,085	905	0.0022	0.9978	66.38
44.5	408,217	897	0.0022	0.9978	66.23
45.5	404,303	420	0.0010	0.9990	66.09
46.5	402,164	1,201	0.0030	0.9970	66.02
47.5	399,270	221	0.0006	0.9994	65.82
48.5	377,771	172	0.0005	0.9995	65.79
49.5	352,423	152	0.0004	0.9996	65.76
50.5	308,577	388	0.0013	0.9987	65.73
51.5	256,652	423	0.0016	0.9984	65.64
52.5	209,695	872	0.0042	0.9958	65.54
53.5	156,803	400	0.0026	0.9974	65.26
54.5	116,941	421	0.0036	0.9964	65.10
55.5	65,556	447	0.0068	0.9932	64.86
56.5	44,998	249	0.0055	0.9945	64.42
57.5	28,675	400	0.0139	0.9861	64.06
58.5	16,939	353	0.0208	0.9792	63.17
59.5	9,918	197	0.0199	0.9801	61.85
60.5	8,765	61	0.0069	0.9931	60.62
61.5	8,335	239	0.0287	0.9713	60.21
62.5	8,096	292	0.0361	0.9639	58.48
63.5	6,990	396	0.0566	0.9434	56.37
64.5	6,103	259	0.0424	0.9576	53.18
65.5	5,844	276	0.0472	0.9528	50.92
66.5	5,136	170	0.0332	0.9668	48.52
67.5	4,965	1,074	0.2163	0.7837	46.91
68.5	3,891	376	0.0966	0.9034	36.77
69.5	3,516	84	0.0239	0.9761	33.21
70.5	3,432	588	0.1714	0.8286	32.42
71.5	2,844	41	0.0146	0.9854	26.87
72.5	2,701		0.0000	1.0000	26.47
73.5	2,701	460	0.1702	0.8298	26.47
74.5	2,241	194	0.0866	0.9134	21.97
75.5	2,023		0.0000	1.0000	20.07
76.5	2,023	770	0.3803	0.6197	20.07
77.5	1,254	465	0.3711	0.6289	12.43
78.5	773	48	0.0621	0.9379	7.82

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2021

EXPERIENCE BAND 1939-2021

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	725	135	0.1862	0.8138	7.33
80.5	590	75	0.1268	0.8732	5.97
81.5	515	121	0.2338	0.7662	5.21
82.5	317	61	0.1926	0.8074	3.99
83.5	256	130	0.5075	0.4925	3.22
84.5	126	13	0.1031	0.8969	1.59
85.5	113		0.0000	1.0000	1.42
86.5	113		0.0000	1.0000	1.42
87.5	113		0.0000	1.0000	1.42
88.5	113		0.0000	1.0000	1.42
89.5	113		0.0000	1.0000	1.42
90.5	113		0.0000	1.0000	1.42
91.5	113		0.0000	1.0000	1.42
92.5	113		0.0000	1.0000	1.42
93.5	113		0.0000	1.0000	1.42
94.5	113		0.0000	1.0000	1.42
95.5	113		0.0000	1.0000	1.42
96.5	113		0.0000	1.0000	1.42
97.5	113		0.0000	1.0000	1.42
98.5	113		0.0000	1.0000	1.42
99.5	113		0.0000	1.0000	1.42
100.5	113		0.0000	1.0000	1.42
101.5	113		0.0000	1.0000	1.42
102.5	113		0.0000	1.0000	1.42
103.5					1.42

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,499,609	20	0.0000	1.0000	100.00
0.5	14,534,639	14	0.0000	1.0000	100.00
1.5	13,541,189		0.0000	1.0000	100.00
2.5	12,598,728	2,322	0.0002	0.9998	100.00
3.5	11,857,175	852	0.0001	0.9999	99.98
4.5	11,193,292	2,886	0.0003	0.9997	99.97
5.5	10,688,515	5,773	0.0005	0.9995	99.95
6.5	10,191,323	148	0.0000	1.0000	99.89
7.5	9,597,420	6,041	0.0006	0.9994	99.89
8.5	9,135,803	4,610	0.0005	0.9995	99.83
9.5	8,483,868	220	0.0000	1.0000	99.78
10.5	7,846,643	666	0.0001	0.9999	99.78
11.5	7,268,412	25	0.0000	1.0000	99.77
12.5	6,531,825	952	0.0001	0.9999	99.77
13.5	6,009,770	182	0.0000	1.0000	99.75
14.5	5,183,679	636	0.0001	0.9999	99.75
15.5	4,774,322	673	0.0001	0.9999	99.74
16.5	4,077,210	653	0.0002	0.9998	99.72
17.5	3,196,214	920	0.0003	0.9997	99.71
18.5	2,668,204	2,428	0.0009	0.9991	99.68
19.5	2,307,178	1,940	0.0008	0.9992	99.59
20.5	2,257,672	1,420	0.0006	0.9994	99.51
21.5	2,096,673	1,221	0.0006	0.9994	99.44
22.5	2,088,491	2,333	0.0011	0.9989	99.38
23.5	2,063,451	8,291	0.0040	0.9960	99.27
24.5	1,964,589	53,637	0.0273	0.9727	98.87
25.5	1,832,047	140,920	0.0769	0.9231	96.18
26.5	1,609,468	37,688	0.0234	0.9766	88.78
27.5	1,498,528	17,708	0.0118	0.9882	86.70
28.5	1,420,166	24,866	0.0175	0.9825	85.67
29.5	1,310,869	18,667	0.0142	0.9858	84.17
30.5	1,215,873	22,189	0.0182	0.9818	82.98
31.5	1,101,109	19,411	0.0176	0.9824	81.46
32.5	986,792	17,035	0.0173	0.9827	80.03
33.5	881,981	14,782	0.0168	0.9832	78.64
34.5	796,115	14,464	0.0182	0.9818	77.33
35.5	716,270	14,378	0.0201	0.9799	75.92
36.5	652,237	9,011	0.0138	0.9862	74.40
37.5	595,287	7,096	0.0119	0.9881	73.37
38.5	544,679	8,684	0.0159	0.9841	72.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021

EXPERIENCE BAND 1977-2021

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	495,936	7,370	0.0149	0.9851	71.34
40.5	449,543	2,456	0.0055	0.9945	70.28
41.5	425,591	971	0.0023	0.9977	69.89
42.5	411,871	852	0.0021	0.9979	69.74
43.5	405,740	434	0.0011	0.9989	69.59
44.5	401,588	659	0.0016	0.9984	69.52
45.5	397,720	252	0.0006	0.9994	69.40
46.5	395,749	1,038	0.0026	0.9974	69.36
47.5	392,400	131	0.0003	0.9997	69.18
48.5	369,979	105	0.0003	0.9997	69.15
49.5	344,616	92	0.0003	0.9997	69.13
50.5	300,788	95	0.0003	0.9997	69.12
51.5	248,924	75	0.0003	0.9997	69.09
52.5	201,083	215	0.0011	0.9989	69.07
53.5	148,705	83	0.0006	0.9994	69.00
54.5	108,922	106	0.0010	0.9990	68.96
55.5	57,826	234	0.0040	0.9960	68.89
56.5	37,481	85	0.0023	0.9977	68.61
57.5	21,322	99	0.0046	0.9954	68.46
58.5	10,001	156	0.0156	0.9844	68.14
59.5	3,176		0.0000	1.0000	67.08
60.5	2,251		0.0000	1.0000	67.08
61.5	1,896		0.0000	1.0000	67.08
62.5	1,896		0.0000	1.0000	67.08
63.5	1,192		0.0000	1.0000	67.08
64.5	701		0.0000	1.0000	67.08
65.5	701		0.0000	1.0000	67.08
66.5	268		0.0000	1.0000	67.08
67.5	268		0.0000	1.0000	67.08
68.5	268		0.0000	1.0000	67.08
69.5	268		0.0000	1.0000	67.08
70.5	268		0.0000	1.0000	67.08
71.5	268		0.0000	1.0000	67.08
72.5	191		0.0000	1.0000	67.08
73.5	191		0.0000	1.0000	67.08
74.5	191		0.0000	1.0000	67.08
75.5	191		0.0000	1.0000	67.08
76.5	191		0.0000	1.0000	67.08
77.5	191		0.0000	1.0000	67.08
78.5	191		0.0000	1.0000	67.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

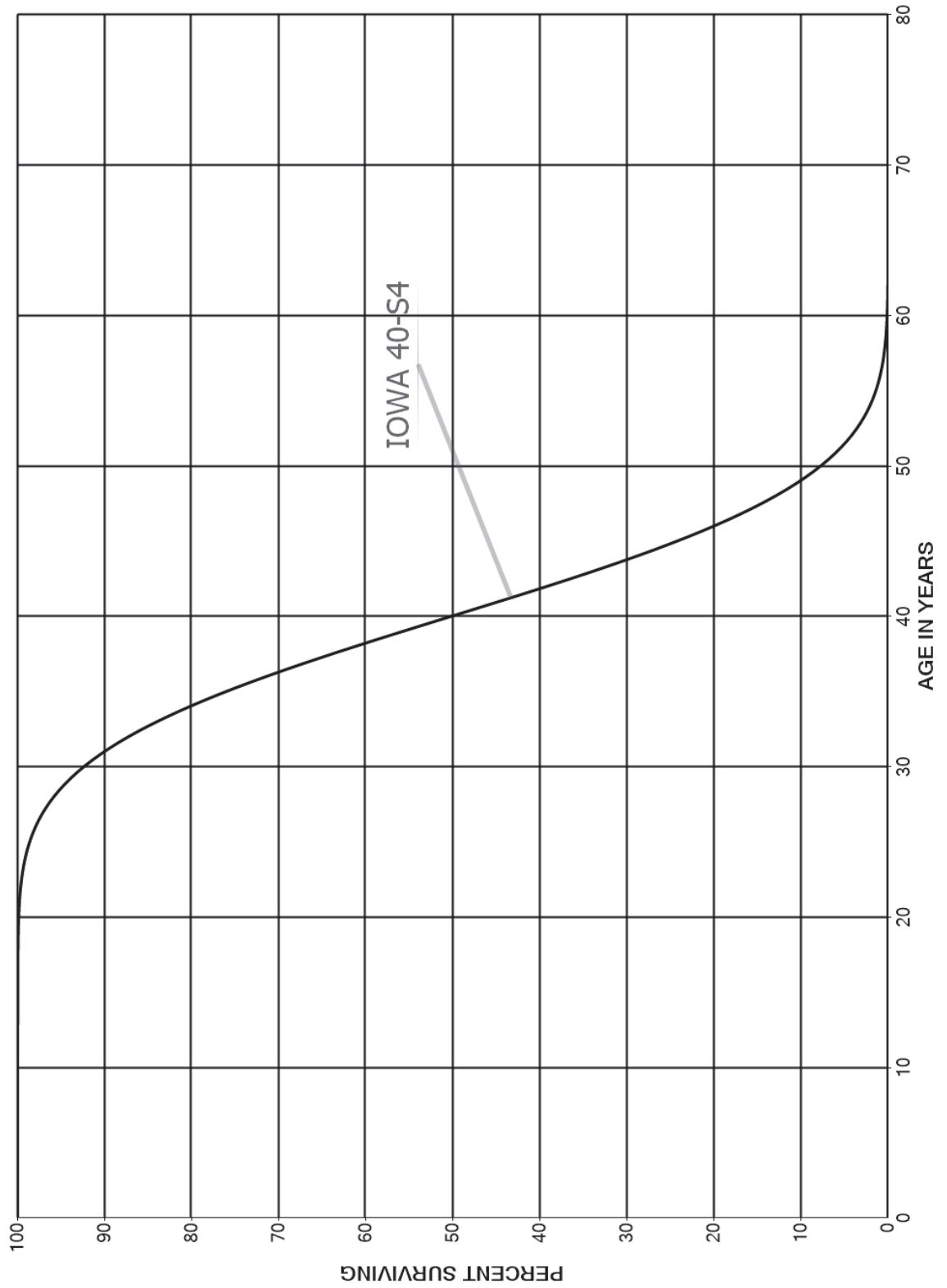
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021

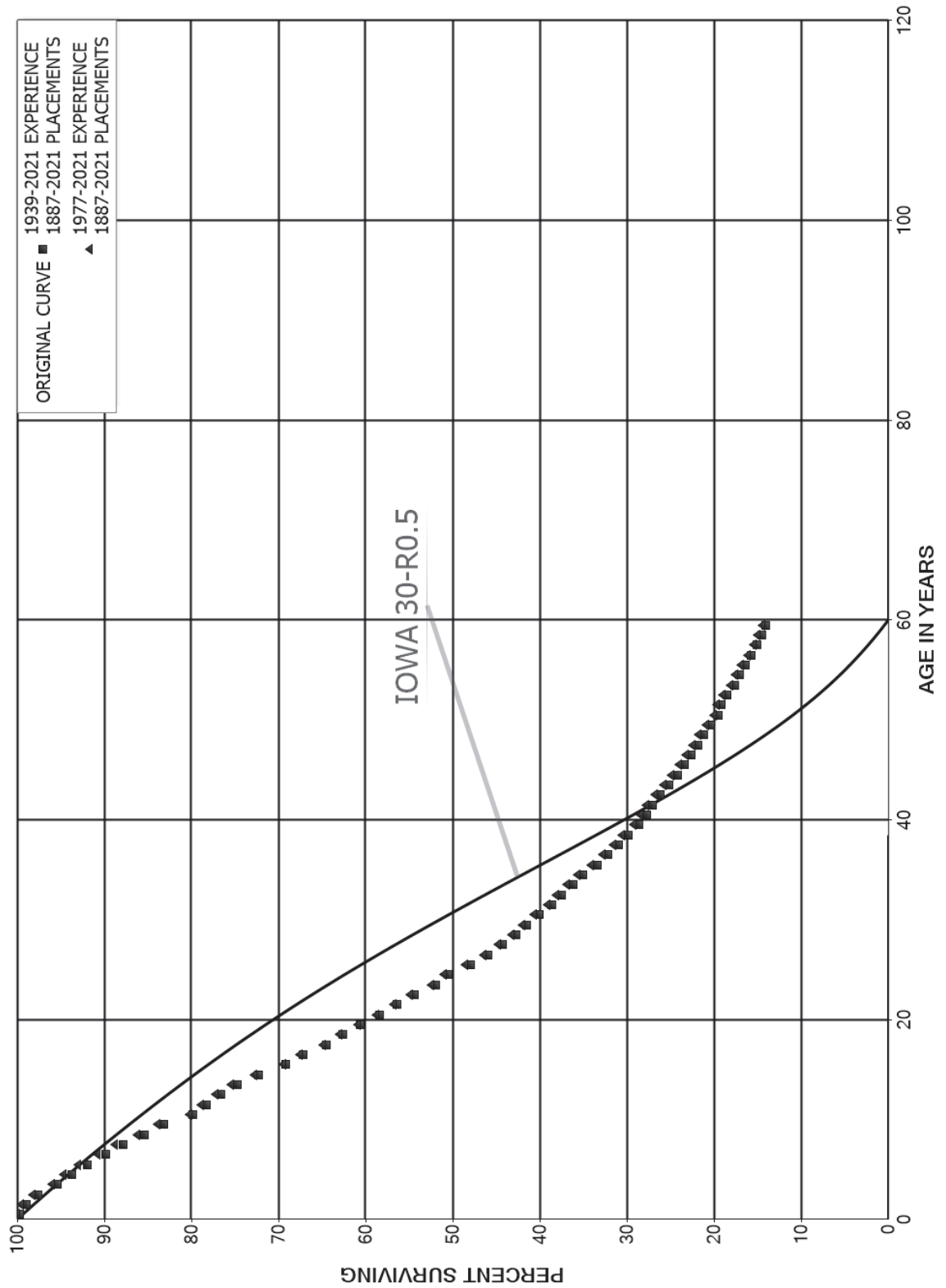
EXPERIENCE BAND 1977-2021

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	191		0.0000	1.0000	67.08
80.5	191		0.0000	1.0000	67.08
81.5	191		0.0000	1.0000	67.08
82.5	113		0.0000	1.0000	67.08
83.5	113		0.0000	1.0000	67.08
84.5	113		0.0000	1.0000	67.08
85.5	113		0.0000	1.0000	67.08
86.5	113		0.0000	1.0000	67.08
87.5	113		0.0000	1.0000	67.08
88.5	113		0.0000	1.0000	67.08
89.5	113		0.0000	1.0000	67.08
90.5	113		0.0000	1.0000	67.08
91.5	113		0.0000	1.0000	67.08
92.5	113		0.0000	1.0000	67.08
93.5	113		0.0000	1.0000	67.08
94.5	113		0.0000	1.0000	67.08
95.5	113		0.0000	1.0000	67.08
96.5	113		0.0000	1.0000	67.08
97.5	113		0.0000	1.0000	67.08
98.5	113		0.0000	1.0000	67.08
99.5	113		0.0000	1.0000	67.08
100.5	113		0.0000	1.0000	67.08
101.5	113		0.0000	1.0000	67.08
102.5	113		0.0000	1.0000	67.08
103.5					67.08

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS
SMOOTH SURVIVOR CURVE



COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,261,992	31,466	0.0024	0.9976	100.00
0.5	13,192,599	103,502	0.0078	0.9922	99.76
1.5	12,878,949	181,277	0.0141	0.9859	98.98
2.5	12,633,528	284,954	0.0226	0.9774	97.59
3.5	11,926,726	207,748	0.0174	0.9826	95.39
4.5	11,284,010	209,289	0.0185	0.9815	93.72
5.5	10,670,505	252,358	0.0237	0.9763	91.99
6.5	10,179,925	219,470	0.0216	0.9784	89.81
7.5	9,881,869	277,861	0.0281	0.9719	87.87
8.5	9,353,514	249,377	0.0267	0.9733	85.40
9.5	8,948,808	358,905	0.0401	0.9599	83.13
10.5	8,432,907	157,032	0.0186	0.9814	79.79
11.5	8,071,682	173,932	0.0215	0.9785	78.31
12.5	7,765,178	188,068	0.0242	0.9758	76.62
13.5	7,380,346	245,965	0.0333	0.9667	74.76
14.5	6,966,357	299,704	0.0430	0.9570	72.27
15.5	6,537,480	183,692	0.0281	0.9719	69.16
16.5	6,308,594	255,809	0.0405	0.9595	67.22
17.5	6,056,027	174,524	0.0288	0.9712	64.49
18.5	5,528,451	181,725	0.0329	0.9671	62.64
19.5	5,175,682	185,872	0.0359	0.9641	60.58
20.5	4,988,740	174,133	0.0349	0.9651	58.40
21.5	4,712,328	165,248	0.0351	0.9649	56.36
22.5	4,550,384	199,573	0.0439	0.9561	54.39
23.5	4,279,558	125,571	0.0293	0.9707	52.00
24.5	4,092,861	202,091	0.0494	0.9506	50.47
25.5	3,786,688	159,656	0.0422	0.9578	47.98
26.5	3,517,624	130,697	0.0372	0.9628	45.96
27.5	3,256,400	115,591	0.0355	0.9645	44.25
28.5	3,044,769	84,788	0.0278	0.9722	42.68
29.5	2,884,139	101,463	0.0352	0.9648	41.49
30.5	2,699,512	98,469	0.0365	0.9635	40.03
31.5	2,557,578	69,734	0.0273	0.9727	38.57
32.5	2,421,995	87,836	0.0363	0.9637	37.52
33.5	2,287,741	69,961	0.0306	0.9694	36.16
34.5	2,203,074	101,534	0.0461	0.9539	35.05
35.5	2,025,110	78,646	0.0388	0.9612	33.44
36.5	1,905,146	73,925	0.0388	0.9612	32.14
37.5	1,801,926	59,494	0.0330	0.9670	30.89
38.5	1,670,835	69,455	0.0416	0.9584	29.87

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1939-2021

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	1,501,595	44,703	0.0298	0.9702	28.63
40.5	1,378,691	33,595	0.0244	0.9756	27.78
41.5	1,289,779	46,420	0.0360	0.9640	27.10
42.5	1,212,764	45,173	0.0372	0.9628	26.13
43.5	1,156,600	42,951	0.0371	0.9629	25.15
44.5	1,112,993	39,967	0.0359	0.9641	24.22
45.5	1,072,288	31,445	0.0293	0.9707	23.35
46.5	1,022,212	35,758	0.0350	0.9650	22.66
47.5	964,507	30,193	0.0313	0.9687	21.87
48.5	900,286	35,415	0.0393	0.9607	21.19
49.5	801,487	33,463	0.0418	0.9582	20.35
50.5	672,407	13,067	0.0194	0.9806	19.50
51.5	617,265	18,486	0.0299	0.9701	19.13
52.5	557,508	27,690	0.0497	0.9503	18.55
53.5	479,812	14,775	0.0308	0.9692	17.63
54.5	417,987	16,524	0.0395	0.9605	17.09
55.5	374,605	15,938	0.0425	0.9575	16.41
56.5	329,710	13,506	0.0410	0.9590	15.71
57.5	292,923	10,064	0.0344	0.9656	15.07
58.5	248,007	8,689	0.0350	0.9650	14.55
59.5	227,447	4,175	0.0184	0.9816	14.04
60.5	194,990	4,683	0.0240	0.9760	13.78
61.5	166,767	5,226	0.0313	0.9687	13.45
62.5	140,793	4,953	0.0352	0.9648	13.03
63.5	113,083	1,766	0.0156	0.9844	12.57
64.5	87,859	2,137	0.0243	0.9757	12.38
65.5	64,070	554	0.0086	0.9914	12.08
66.5	42,645	375	0.0088	0.9912	11.97
67.5	29,471	1,421	0.0482	0.9518	11.87
68.5	23,797	332	0.0139	0.9861	11.29
69.5	19,460	1,345	0.0691	0.9309	11.14
70.5	15,499	262	0.0169	0.9831	10.37
71.5	13,730	547	0.0398	0.9602	10.19
72.5	13,231	246	0.0186	0.9814	9.79
73.5	11,659	159	0.0136	0.9864	9.60
74.5	10,923		0.0000	1.0000	9.47
75.5	10,913	17	0.0016	0.9984	9.47
76.5	10,418	86	0.0083	0.9917	9.46
77.5	9,366	254	0.0271	0.9729	9.38
78.5	5,288	76	0.0143	0.9857	9.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1939-2021

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	4,544	213	0.0469	0.9531	8.99
80.5	3,960	46	0.0116	0.9884	8.57
81.5	3,914	151	0.0387	0.9613	8.47
82.5	3,707	99	0.0268	0.9732	8.15
83.5	3,408	283	0.0829	0.9171	7.93
84.5	2,245		0.0000	1.0000	7.27
85.5	2,260	58	0.0257	0.9743	7.27
86.5	2,083		0.0000	1.0000	7.08
87.5	2,070	28	0.0137	0.9863	7.08
88.5	1,809		0.0000	1.0000	6.99
89.5	1,809		0.0000	1.0000	6.99
90.5	1,790		0.0000	1.0000	6.99
91.5	1,014	53	0.0521	0.9479	6.99
92.5	207		0.0000	1.0000	6.62
93.5	98		0.0000	1.0000	6.62
94.5	98		0.0000	1.0000	6.62
95.5	98		0.0000	1.0000	6.62
96.5	98		0.0000	1.0000	6.62
97.5	98		0.0000	1.0000	6.62
98.5	98		0.0000	1.0000	6.62
99.5	87		0.0000	1.0000	6.62
100.5	87		0.0000	1.0000	6.62
101.5	87		0.0000	1.0000	6.62
102.5	87		0.0000	1.0000	6.62
103.5	87		0.0000	1.0000	6.62
104.5	87		0.0000	1.0000	6.62
105.5	87		0.0000	1.0000	6.62
106.5	87		0.0000	1.0000	6.62
107.5	87		0.0000	1.0000	6.62
108.5	87		0.0000	1.0000	6.62
109.5	87		0.0000	1.0000	6.62
110.5	87		0.0000	1.0000	6.62
111.5	87		0.0000	1.0000	6.62
112.5	87		0.0000	1.0000	6.62
113.5	87		0.0000	1.0000	6.62
114.5	87	15	0.1749	0.8251	6.62
115.5	72		0.0000	1.0000	5.46
116.5	72		0.0000	1.0000	5.46
117.5	72		0.0000	1.0000	5.46
118.5	72		0.0000	1.0000	5.46

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	5.46
120.5	48		0.0000	1.0000	5.46
121.5	48		0.0000	1.0000	5.46
122.5	48		0.0000	1.0000	5.46
123.5	48		0.0000	1.0000	5.46
124.5	48		0.0000	1.0000	5.46
125.5	48	24	0.5000	0.5000	5.46
126.5	24		0.0000	1.0000	2.73
127.5	24		0.0000	1.0000	2.73
128.5	24	24	1.0000		2.73
129.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,288,388	3,110	0.0003	0.9997	100.00
0.5	10,318,289	50,923	0.0049	0.9951	99.97
1.5	10,031,379	131,868	0.0131	0.9869	99.48
2.5	9,839,482	219,839	0.0223	0.9777	98.17
3.5	9,259,620	129,989	0.0140	0.9860	95.98
4.5	8,892,423	158,193	0.0178	0.9822	94.63
5.5	8,593,873	206,999	0.0241	0.9759	92.94
6.5	8,228,589	177,567	0.0216	0.9784	90.71
7.5	8,085,621	235,892	0.0292	0.9708	88.75
8.5	7,713,073	204,979	0.0266	0.9734	86.16
9.5	7,518,532	327,303	0.0435	0.9565	83.87
10.5	7,101,372	121,862	0.0172	0.9828	80.22
11.5	6,868,279	142,000	0.0207	0.9793	78.84
12.5	6,698,891	158,533	0.0237	0.9763	77.21
13.5	6,458,916	226,489	0.0351	0.9649	75.38
14.5	6,099,159	283,955	0.0466	0.9534	72.74
15.5	5,771,746	157,658	0.0273	0.9727	69.35
16.5	5,668,614	223,777	0.0395	0.9605	67.46
17.5	5,525,863	159,369	0.0288	0.9712	64.80
18.5	5,088,312	168,566	0.0331	0.9669	62.93
19.5	4,809,857	165,669	0.0344	0.9656	60.84
20.5	4,700,032	164,651	0.0350	0.9650	58.75
21.5	4,483,982	150,077	0.0335	0.9665	56.69
22.5	4,363,642	190,247	0.0436	0.9564	54.79
23.5	4,111,043	113,725	0.0277	0.9723	52.40
24.5	3,951,382	192,428	0.0487	0.9513	50.95
25.5	3,678,069	154,559	0.0420	0.9580	48.47
26.5	3,430,027	127,323	0.0371	0.9629	46.44
27.5	3,174,322	112,953	0.0356	0.9644	44.71
28.5	2,970,222	77,674	0.0262	0.9738	43.12
29.5	2,817,411	96,041	0.0341	0.9659	41.99
30.5	2,638,368	95,886	0.0363	0.9637	40.56
31.5	2,499,068	63,866	0.0256	0.9744	39.09
32.5	2,370,057	81,351	0.0343	0.9657	38.09
33.5	2,251,127	68,615	0.0305	0.9695	36.78
34.5	2,170,483	99,407	0.0458	0.9542	35.66
35.5	1,996,375	73,505	0.0368	0.9632	34.03
36.5	1,885,387	73,651	0.0391	0.9609	32.77
37.5	1,783,429	57,866	0.0324	0.9676	31.49
38.5	1,656,938	69,169	0.0417	0.9583	30.47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1977-2021

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	1,489,022	41,582	0.0279	0.9721	29.20
40.5	1,369,757	32,748	0.0239	0.9761	28.38
41.5	1,282,816	44,653	0.0348	0.9652	27.71
42.5	1,207,150	45,104	0.0374	0.9626	26.74
43.5	1,152,299	42,758	0.0371	0.9629	25.74
44.5	1,109,100	39,551	0.0357	0.9643	24.79
45.5	1,069,195	31,364	0.0293	0.9707	23.90
46.5	1,020,167	35,750	0.0350	0.9650	23.20
47.5	963,311	30,193	0.0313	0.9687	22.39
48.5	899,439	35,415	0.0394	0.9606	21.69
49.5	800,638	33,449	0.0418	0.9582	20.83
50.5	671,600	13,053	0.0194	0.9806	19.96
51.5	616,463	18,477	0.0300	0.9700	19.57
52.5	556,715	27,690	0.0497	0.9503	18.99
53.5	479,018	14,736	0.0308	0.9692	18.04
54.5	417,766	16,393	0.0392	0.9608	17.49
55.5	374,522	15,938	0.0426	0.9574	16.80
56.5	329,591	13,506	0.0410	0.9590	16.09
57.5	292,807	10,064	0.0344	0.9656	15.43
58.5	247,922	8,684	0.0350	0.9650	14.90
59.5	227,367	4,175	0.0184	0.9816	14.38
60.5	194,922	4,683	0.0240	0.9760	14.11
61.5	166,700	5,226	0.0313	0.9687	13.77
62.5	140,725	4,953	0.0352	0.9648	13.34
63.5	112,991	1,766	0.0156	0.9844	12.87
64.5	87,767	2,137	0.0243	0.9757	12.67
65.5	63,978	554	0.0087	0.9913	12.36
66.5	42,553	375	0.0088	0.9912	12.26
67.5	29,380	1,421	0.0484	0.9516	12.15
68.5	23,705	332	0.0140	0.9860	11.56
69.5	19,369	1,321	0.0682	0.9318	11.40
70.5	15,432	262	0.0170	0.9830	10.62
71.5	13,662	547	0.0400	0.9600	10.44
72.5	13,115	246	0.0188	0.9813	10.02
73.5	11,544	159	0.0138	0.9862	9.83
74.5	10,831		0.0000	1.0000	9.70
75.5	10,774		0.0000	1.0000	9.70
76.5	10,322	86	0.0084	0.9916	9.70
77.5	9,270	254	0.0274	0.9726	9.62
78.5	5,192	52	0.0099	0.9901	9.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1977-2021

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	4,472	213	0.0476	0.9524	9.26
80.5	3,888	46	0.0118	0.9882	8.82
81.5	3,842	127	0.0332	0.9668	8.72
82.5	3,659	99	0.0272	0.9728	8.43
83.5	3,384	283	0.0835	0.9165	8.20
84.5	2,221		0.0000	1.0000	7.51
85.5	2,221	58	0.0261	0.9739	7.51
86.5	2,067		0.0000	1.0000	7.32
87.5	2,055	28	0.0138	0.9862	7.32
88.5	1,794		0.0000	1.0000	7.22
89.5	1,809		0.0000	1.0000	7.22
90.5	1,790		0.0000	1.0000	7.22
91.5	1,014	53	0.0521	0.9479	7.22
92.5	207		0.0000	1.0000	6.84
93.5	98		0.0000	1.0000	6.84
94.5	98		0.0000	1.0000	6.84
95.5	98		0.0000	1.0000	6.84
96.5	98		0.0000	1.0000	6.84
97.5	98		0.0000	1.0000	6.84
98.5	98		0.0000	1.0000	6.84
99.5	87		0.0000	1.0000	6.84
100.5	87		0.0000	1.0000	6.84
101.5	87		0.0000	1.0000	6.84
102.5	87		0.0000	1.0000	6.84
103.5	87		0.0000	1.0000	6.84
104.5	87		0.0000	1.0000	6.84
105.5	87		0.0000	1.0000	6.84
106.5	87		0.0000	1.0000	6.84
107.5	87		0.0000	1.0000	6.84
108.5	87		0.0000	1.0000	6.84
109.5	87		0.0000	1.0000	6.84
110.5	87		0.0000	1.0000	6.84
111.5	87		0.0000	1.0000	6.84
112.5	87		0.0000	1.0000	6.84
113.5	87		0.0000	1.0000	6.84
114.5	87	15	0.1749	0.8251	6.84
115.5	72		0.0000	1.0000	5.64
116.5	72		0.0000	1.0000	5.64
117.5	72		0.0000	1.0000	5.64
118.5	72		0.0000	1.0000	5.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS

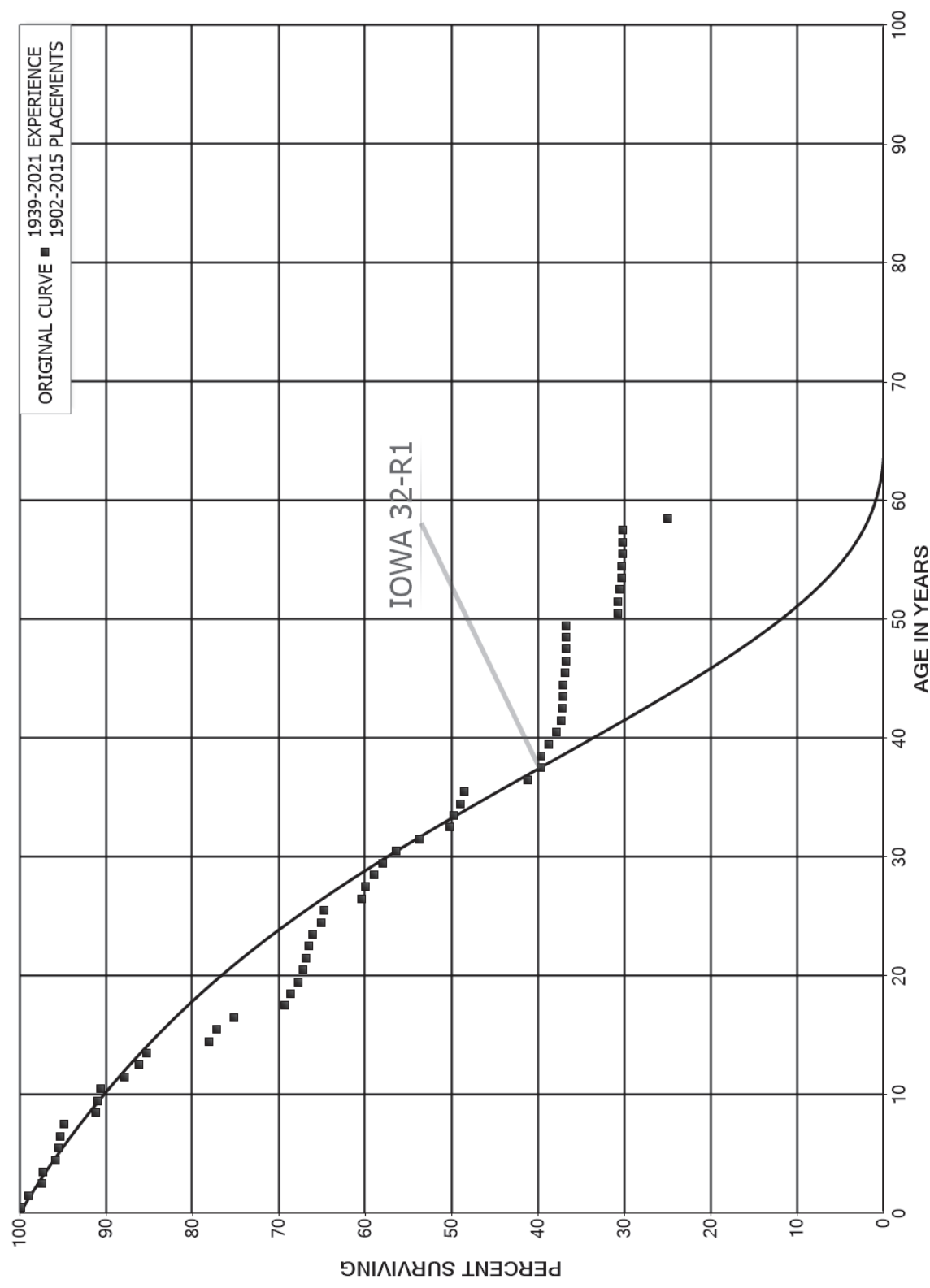
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	48		0.0000	1.0000	5.64
120.5	48		0.0000	1.0000	5.64
121.5	48		0.0000	1.0000	5.64
122.5	48		0.0000	1.0000	5.64
123.5	48		0.0000	1.0000	5.64
124.5	48		0.0000	1.0000	5.64
125.5	48	24	0.5000	0.5000	5.64
126.5	24		0.0000	1.0000	2.82
127.5	24		0.0000	1.0000	2.82
128.5	24	24	1.0000		2.82
129.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2015

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	314,464	569	0.0018	0.9982	100.00
0.5	317,598	2,879	0.0091	0.9909	99.82
1.5	327,544	5,032	0.0154	0.9846	98.91
2.5	326,941	434	0.0013	0.9987	97.39
3.5	326,117	4,881	0.0150	0.9850	97.27
4.5	333,355	1,221	0.0037	0.9963	95.81
5.5	326,419	650	0.0020	0.9980	95.46
6.5	319,740	1,423	0.0045	0.9955	95.27
7.5	315,371	12,163	0.0386	0.9614	94.84
8.5	281,447	781	0.0028	0.9972	91.19
9.5	280,746	1,039	0.0037	0.9963	90.93
10.5	282,718	8,483	0.0300	0.9700	90.60
11.5	206,942	4,126	0.0199	0.9801	87.88
12.5	202,673	1,962	0.0097	0.9903	86.13
13.5	200,457	16,985	0.0847	0.9153	85.29
14.5	181,633	2,175	0.0120	0.9880	78.07
15.5	177,246	4,432	0.0250	0.9750	77.13
16.5	171,486	13,461	0.0785	0.9215	75.20
17.5	158,072	1,443	0.0091	0.9909	69.30
18.5	156,995	2,189	0.0139	0.9861	68.67
19.5	154,747	1,231	0.0080	0.9920	67.71
20.5	153,516	851	0.0055	0.9945	67.17
21.5	151,876	547	0.0036	0.9964	66.80
22.5	150,915	1,225	0.0081	0.9919	66.56
23.5	150,839	2,127	0.0141	0.9859	66.02
24.5	149,609	776	0.0052	0.9948	65.09
25.5	148,833	9,979	0.0670	0.9330	64.75
26.5	139,088	1,144	0.0082	0.9918	60.41
27.5	137,833	2,124	0.0154	0.9846	59.91
28.5	135,342	2,246	0.0166	0.9834	58.99
29.5	130,400	3,591	0.0275	0.9725	58.01
30.5	126,829	6,112	0.0482	0.9518	56.41
31.5	120,717	7,792	0.0645	0.9355	53.69
32.5	112,723	1,184	0.0105	0.9895	50.23
33.5	109,833	1,534	0.0140	0.9860	49.70
34.5	101,617	1,062	0.0104	0.9896	49.01
35.5	100,359	15,093	0.1504	0.8496	48.49
36.5	70,714	2,780	0.0393	0.9607	41.20
37.5	67,844	33	0.0005	0.9995	39.58
38.5	67,784	1,517	0.0224	0.9776	39.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

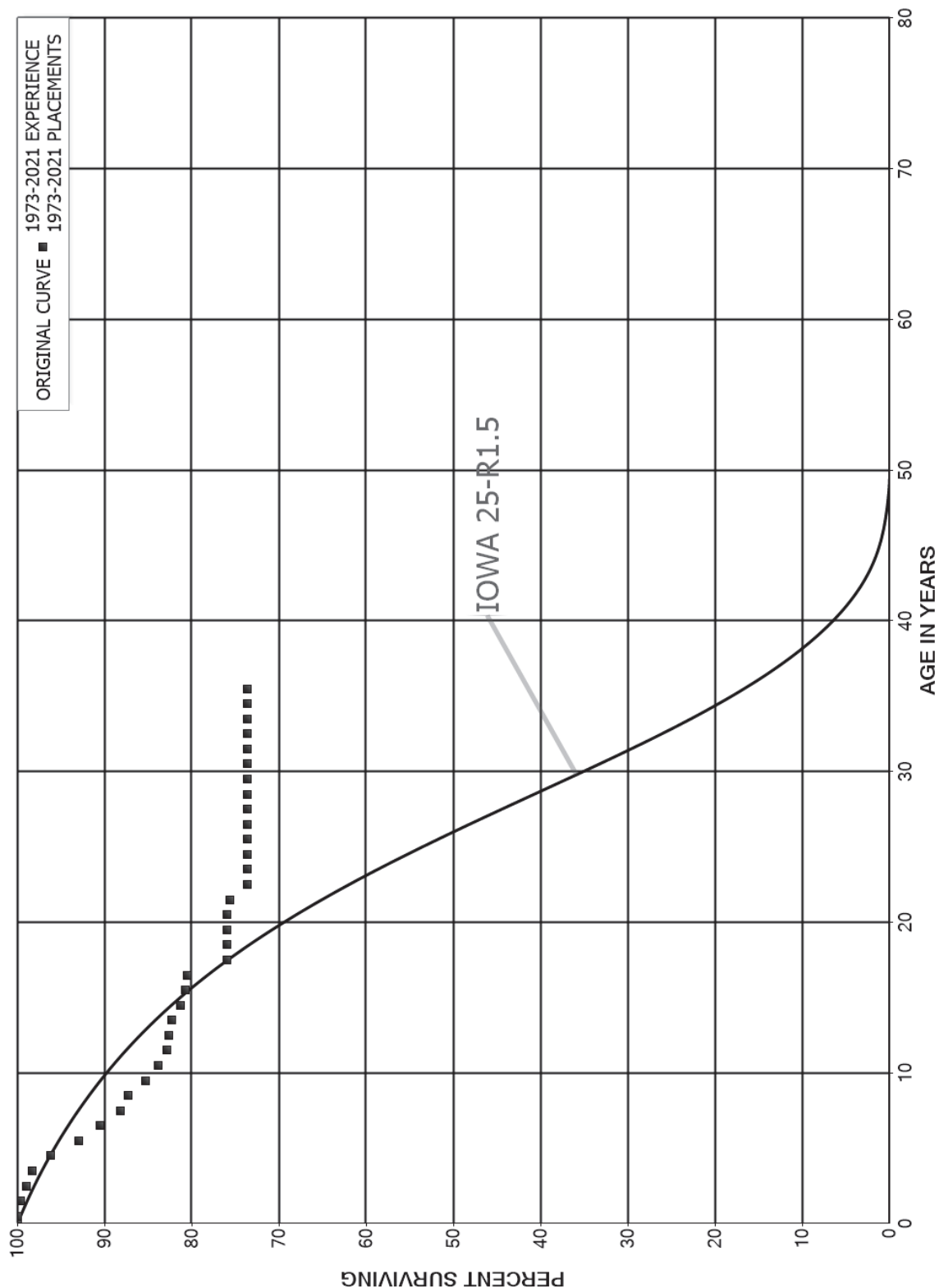
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2015

EXPERIENCE BAND 1939-2021

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	66,268	1,505	0.0227	0.9773	38.68
40.5	51,214	676	0.0132	0.9868	37.80
41.5	50,538	217	0.0043	0.9957	37.30
42.5	50,302	99	0.0020	0.9980	37.14
43.5	50,092	64	0.0013	0.9987	37.07
44.5	50,028	263	0.0053	0.9947	37.02
45.5	49,158	67	0.0014	0.9986	36.82
46.5	49,091	82	0.0017	0.9983	36.77
47.5	49,009		0.0000	1.0000	36.71
48.5	49,009		0.0000	1.0000	36.71
49.5	41,093	6,669	0.1623	0.8377	36.71
50.5	34,423		0.0000	1.0000	30.75
51.5	34,423	263	0.0076	0.9924	30.75
52.5	34,160	263	0.0077	0.9923	30.52
53.5	33,818		0.0000	1.0000	30.28
54.5	33,372	166	0.0050	0.9950	30.28
55.5	33,206		0.0000	1.0000	30.13
56.5	33,206		0.0000	1.0000	30.13
57.5	33,206	5,748	0.1731	0.8269	30.13
58.5	27,458	645	0.0235	0.9765	24.92
59.5	19,186	40	0.0021	0.9979	24.33
60.5	19,146		0.0000	1.0000	24.28
61.5	19,146	11	0.0006	0.9994	24.28
62.5	18,947		0.0000	1.0000	24.27
63.5	18,947		0.0000	1.0000	24.27
64.5	4,572	5	0.0010	0.9990	24.27
65.5	4,568		0.0000	1.0000	24.24
66.5	280	2	0.0071	0.9929	24.24
67.5	278	12	0.0417	0.9583	24.07
68.5	266		0.0000	1.0000	23.07
69.5	196		0.0000	1.0000	23.07
70.5	196		0.0000	1.0000	23.07
71.5	106		0.0000	1.0000	23.07
72.5	106		0.0000	1.0000	23.07
73.5	106		0.0000	1.0000	23.07
74.5	106		0.0000	1.0000	23.07
75.5	106		0.0000	1.0000	23.07
76.5	106		0.0000	1.0000	23.07
77.5	106		0.0000	1.0000	23.07
78.5	106		0.0000	1.0000	23.07
79.5	38		0.0000	1.0000	23.07
80.5					23.07

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2021

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,065,691		0.0000	1.0000	100.00
0.5	13,912,330	53,240	0.0038	0.9962	100.00
1.5	11,263,497	80,631	0.0072	0.9928	99.62
2.5	10,385,567	62,996	0.0061	0.9939	98.90
3.5	8,087,008	171,671	0.0212	0.9788	98.30
4.5	5,785,892	193,929	0.0335	0.9665	96.22
5.5	4,696,083	126,961	0.0270	0.9730	92.99
6.5	3,824,750	96,505	0.0252	0.9748	90.48
7.5	1,851,207	18,329	0.0099	0.9901	88.20
8.5	1,238,989	29,014	0.0234	0.9766	87.32
9.5	1,063,328	17,977	0.0169	0.9831	85.28
10.5	995,476	11,825	0.0119	0.9881	83.84
11.5	863,541	2,557	0.0030	0.9970	82.84
12.5	855,152	3,511	0.0041	0.9959	82.59
13.5	851,641	9,977	0.0117	0.9883	82.26
14.5	831,726	5,365	0.0064	0.9936	81.29
15.5	809,519	3,105	0.0038	0.9962	80.77
16.5	575,474	32,364	0.0562	0.9438	80.46
17.5	453,562		0.0000	1.0000	75.93
18.5	451,236		0.0000	1.0000	75.93
19.5	451,236		0.0000	1.0000	75.93
20.5	308,769	1,490	0.0048	0.9952	75.93
21.5	259,436	6,651	0.0256	0.9744	75.57
22.5	252,785		0.0000	1.0000	73.63
23.5	252,785		0.0000	1.0000	73.63
24.5	252,785		0.0000	1.0000	73.63
25.5	252,785		0.0000	1.0000	73.63
26.5	252,785		0.0000	1.0000	73.63
27.5	248,703		0.0000	1.0000	73.63
28.5	246,985		0.0000	1.0000	73.63
29.5	240,475		0.0000	1.0000	73.63
30.5	208,880		0.0000	1.0000	73.63
31.5	170,927		0.0000	1.0000	73.63
32.5	167,501		0.0000	1.0000	73.63
33.5	167,501		0.0000	1.0000	73.63
34.5	127,496		0.0000	1.0000	73.63
35.5	65,900		0.0000	1.0000	73.63
36.5	38,547		0.0000	1.0000	73.63
37.5	33,816		0.0000	1.0000	73.63
38.5	23,121		0.0000	1.0000	73.63

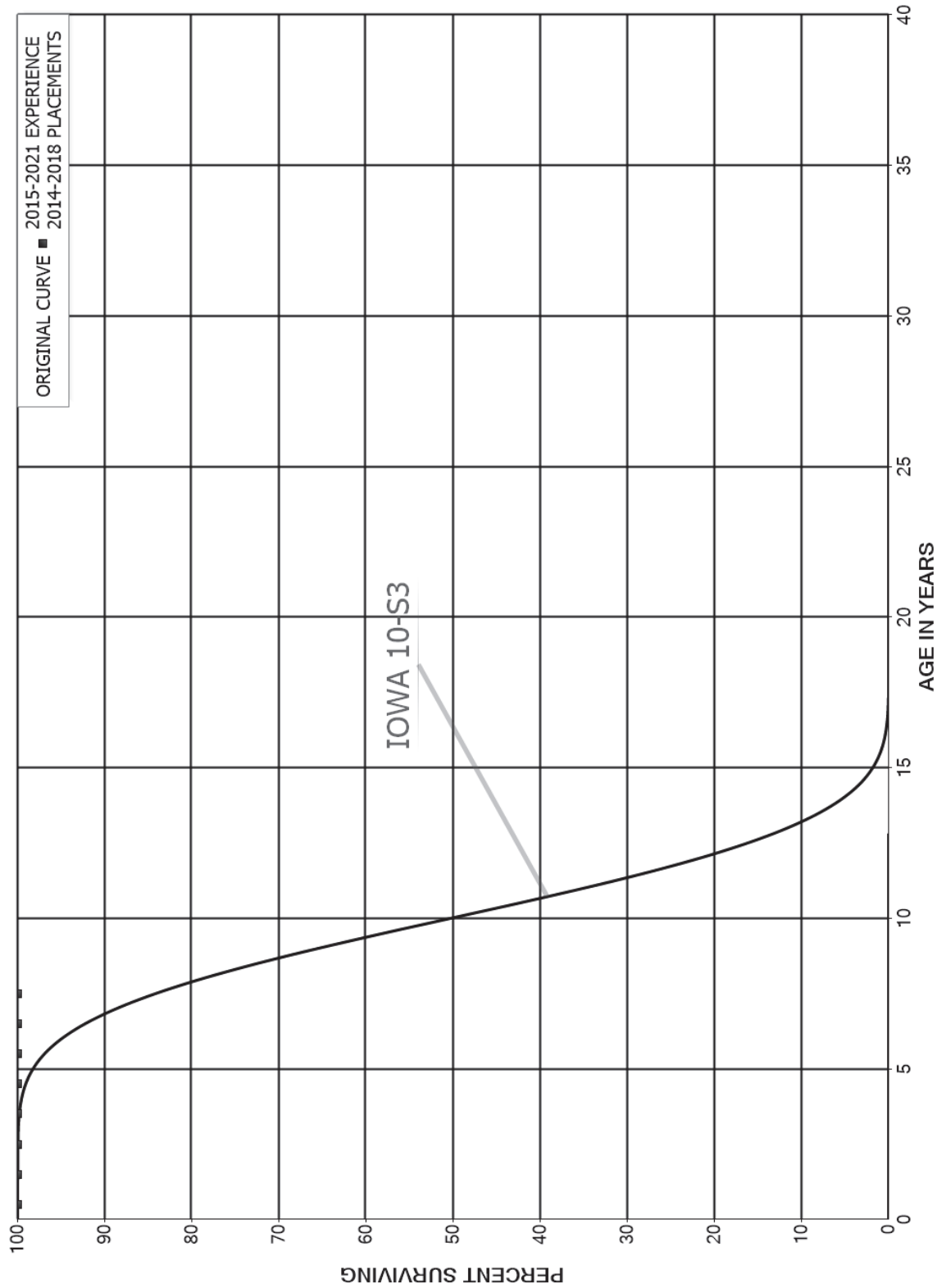
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2021			EXPERIENCE BAND 1973-2021		
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	23,121		0.0000	1.0000	73.63
40.5	23,121		0.0000	1.0000	73.63
41.5	21,976		0.0000	1.0000	73.63
42.5	21,976		0.0000	1.0000	73.63
43.5	21,976		0.0000	1.0000	73.63
44.5	21,976		0.0000	1.0000	73.63
45.5	15,667		0.0000	1.0000	73.63
46.5	12,478		0.0000	1.0000	73.63
47.5	917		0.0000	1.0000	73.63
48.5					73.63

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT

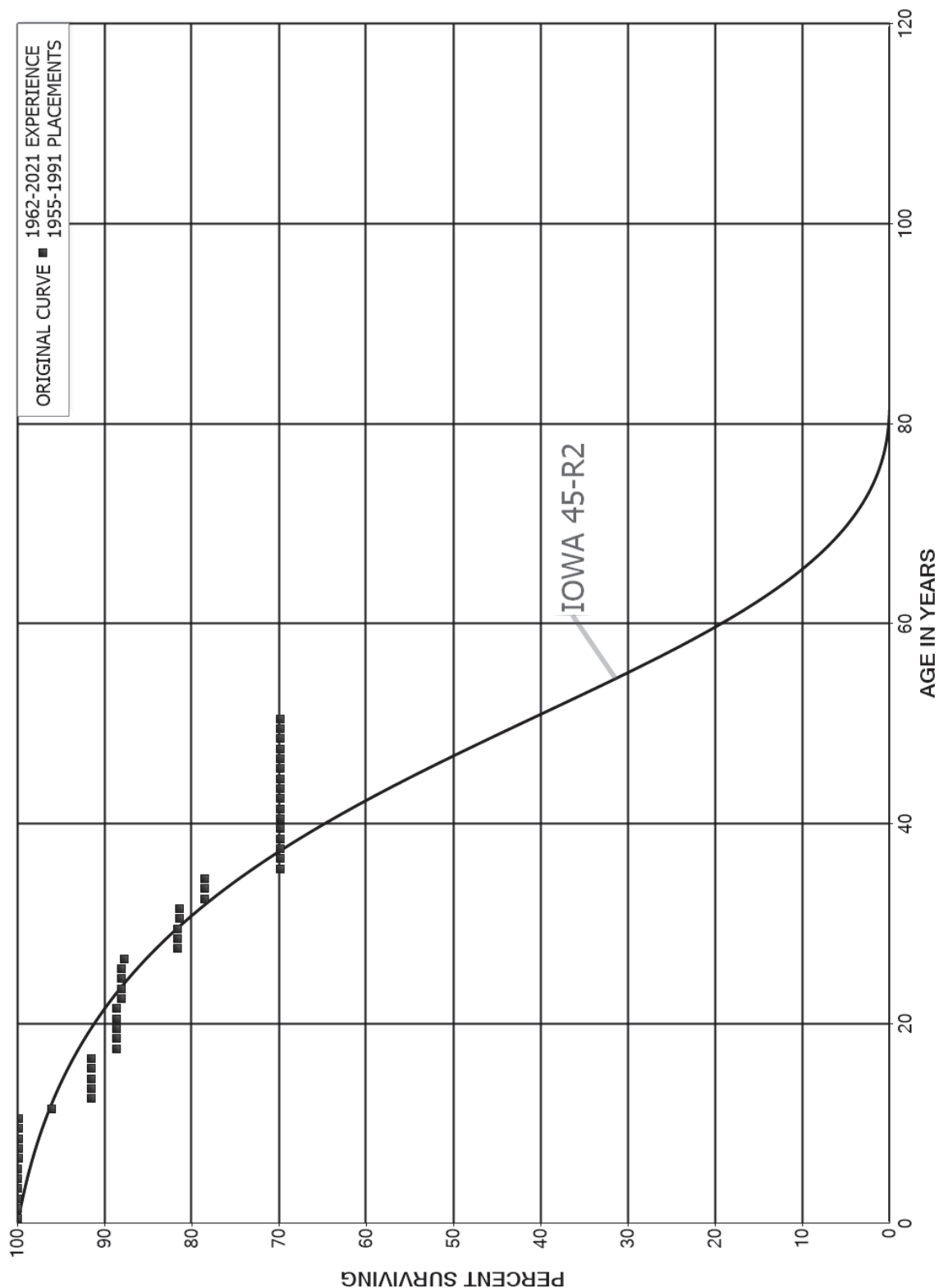
ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2018

EXPERIENCE BAND 2015-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	78,429		0.0000	1.0000	100.00
1.5	2,166,130		0.0000	1.0000	100.00
2.5	2,199,799		0.0000	1.0000	100.00
3.5	2,234,205		0.0000	1.0000	100.00
4.5	2,088,608		0.0000	1.0000	100.00
5.5	2,054,939		0.0000	1.0000	100.00
6.5	1,942,104		0.0000	1.0000	100.00
7.5					100.00

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-1991

EXPERIENCE BAND 1962-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,278		0.0000	1.0000	100.00
0.5	53,278		0.0000	1.0000	100.00
1.5	53,278		0.0000	1.0000	100.00
2.5	55,408		0.0000	1.0000	100.00
3.5	56,248		0.0000	1.0000	100.00
4.5	63,839		0.0000	1.0000	100.00
5.5	67,451	140	0.0021	0.9979	100.00
6.5	68,481		0.0000	1.0000	99.79
7.5	68,481		0.0000	1.0000	99.79
8.5	68,481		0.0000	1.0000	99.79
9.5	68,481		0.0000	1.0000	99.79
10.5	68,481	2,559	0.0374	0.9626	99.79
11.5	65,922	3,138	0.0476	0.9524	96.06
12.5	62,784		0.0000	1.0000	91.49
13.5	62,784		0.0000	1.0000	91.49
14.5	62,784		0.0000	1.0000	91.49
15.5	62,784		0.0000	1.0000	91.49
16.5	62,784	1,982	0.0316	0.9684	91.49
17.5	60,802		0.0000	1.0000	88.60
18.5	60,802		0.0000	1.0000	88.60
19.5	60,802		0.0000	1.0000	88.60
20.5	60,802		0.0000	1.0000	88.60
21.5	60,802	368	0.0060	0.9940	88.60
22.5	60,434		0.0000	1.0000	88.07
23.5	60,434		0.0000	1.0000	88.07
24.5	60,434		0.0000	1.0000	88.07
25.5	60,434	257	0.0042	0.9958	88.07
26.5	60,177	4,164	0.0692	0.9308	87.69
27.5	56,013		0.0000	1.0000	81.62
28.5	56,013		0.0000	1.0000	81.62
29.5	56,013	189	0.0034	0.9966	81.62
30.5	55,824		0.0000	1.0000	81.35
31.5	55,004	1,918	0.0349	0.9651	81.35
32.5	53,086		0.0000	1.0000	78.51
33.5	43,657		0.0000	1.0000	78.51
34.5	36,870	4,084	0.1108	0.8892	78.51
35.5	32,786		0.0000	1.0000	69.81
36.5	32,786		0.0000	1.0000	69.81
37.5	29,336		0.0000	1.0000	69.81
38.5	21,464		0.0000	1.0000	69.81

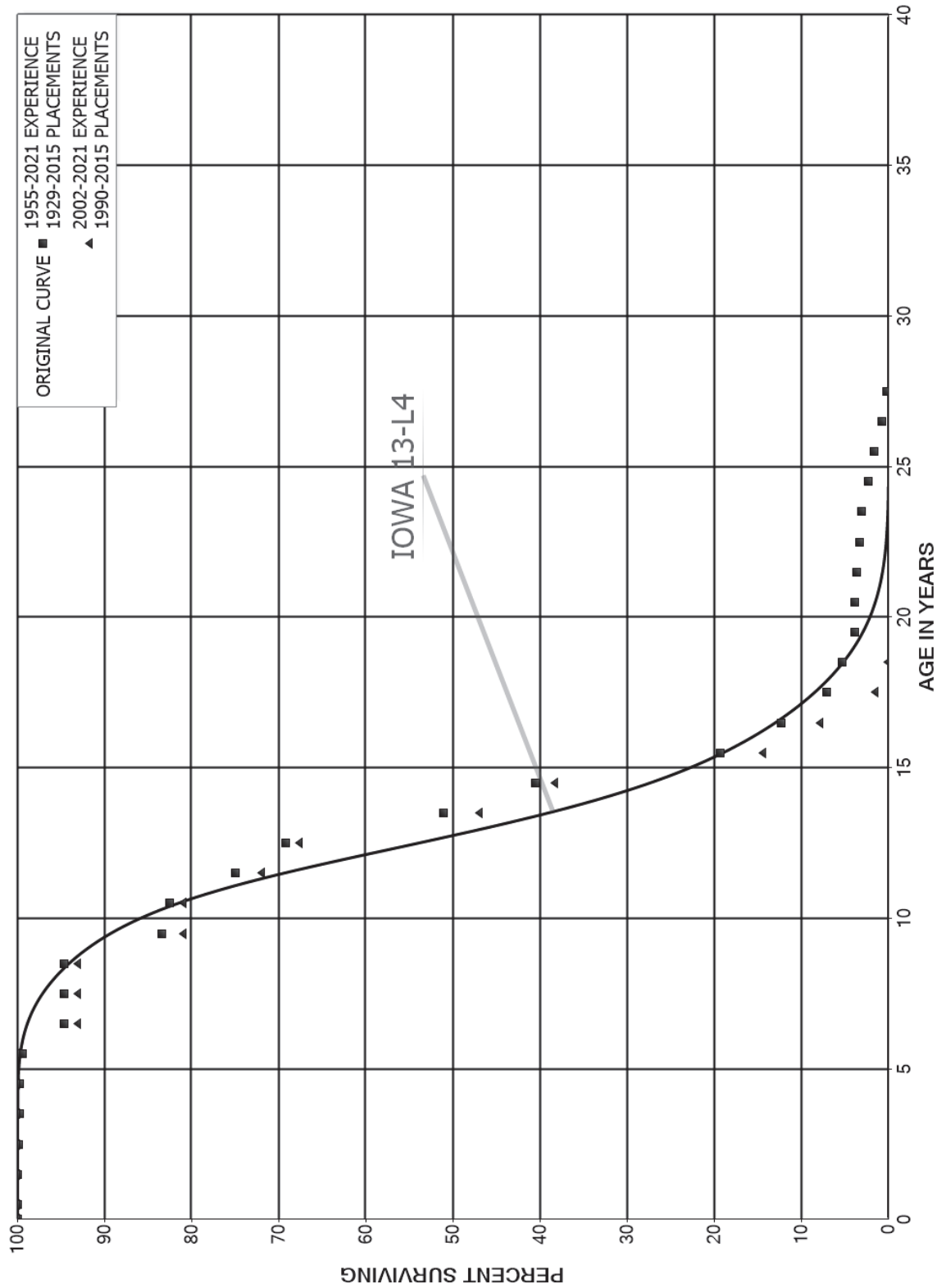
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-1991			EXPERIENCE BAND 1962-2021		
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	69.81
40.5	21,464		0.0000	1.0000	69.81
41.5	21,464		0.0000	1.0000	69.81
42.5	21,464		0.0000	1.0000	69.81
43.5	21,464		0.0000	1.0000	69.81
44.5	21,464		0.0000	1.0000	69.81
45.5	21,464		0.0000	1.0000	69.81
46.5	21,464		0.0000	1.0000	69.81
47.5	21,464		0.0000	1.0000	69.81
48.5	21,464		0.0000	1.0000	69.81
49.5	21,464		0.0000	1.0000	69.81
50.5	3,493		0.0000	1.0000	69.81
51.5	3,493		0.0000	1.0000	69.81
52.5	3,493		0.0000	1.0000	69.81
53.5	3,493		0.0000	1.0000	69.81
54.5	3,493		0.0000	1.0000	69.81
55.5	3,493		0.0000	1.0000	69.81
56.5	3,493		0.0000	1.0000	69.81
57.5	3,493		0.0000	1.0000	69.81
58.5	3,493		0.0000	1.0000	69.81
59.5	3,493		0.0000	1.0000	69.81
60.5	3,493		0.0000	1.0000	69.81
61.5	3,493		0.0000	1.0000	69.81
62.5	1,363		0.0000	1.0000	69.81
63.5	1,171		0.0000	1.0000	69.81
64.5	1,171		0.0000	1.0000	69.81
65.5	1,171		0.0000	1.0000	69.81
66.5					69.81

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015

EXPERIENCE BAND 1955-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	416,448		0.0000	1.0000	100.00
0.5	416,448		0.0000	1.0000	100.00
1.5	416,969	547	0.0013	0.9987	100.00
2.5	420,357	521	0.0012	0.9988	99.87
3.5	423,258		0.0000	1.0000	99.75
4.5	428,707	1,688	0.0039	0.9961	99.75
5.5	435,288	20,920	0.0481	0.9519	99.35
6.5	410,736		0.0000	1.0000	94.58
7.5	410,736		0.0000	1.0000	94.58
8.5	407,738	48,227	0.1183	0.8817	94.58
9.5	344,714	3,656	0.0106	0.9894	83.39
10.5	346,047	31,641	0.0914	0.9086	82.51
11.5	317,092	24,696	0.0779	0.9221	74.96
12.5	292,396	76,621	0.2620	0.7380	69.12
13.5	219,975	45,376	0.2063	0.7937	51.01
14.5	174,600	91,502	0.5241	0.4759	40.49
15.5	83,098	29,920	0.3601	0.6399	19.27
16.5	53,178	22,516	0.4234	0.5766	12.33
17.5	31,117	7,998	0.2570	0.7430	7.11
18.5	25,455	6,873	0.2700	0.7300	5.28
19.5	18,581		0.0000	1.0000	3.86
20.5	19,353	1,277	0.0660	0.9340	3.86
21.5	18,076	1,660	0.0918	0.9082	3.60
22.5	16,416	772	0.0470	0.9530	3.27
23.5	15,644	4,267	0.2728	0.7272	3.12
24.5	11,377	3,035	0.2667	0.7333	2.27
25.5	8,343	4,658	0.5583	0.4417	1.66
26.5	3,685	2,791	0.7573	0.2427	0.73
27.5	894		0.0000	1.0000	0.18
28.5	894		0.0000	1.0000	0.18
29.5	894		0.0000	1.0000	0.18
30.5	894	894	1.0000		0.18
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1955-2021		
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	186		0.0000		
40.5	186		0.0000		
41.5	186		0.0000		
42.5	186	186	1.0000		
43.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

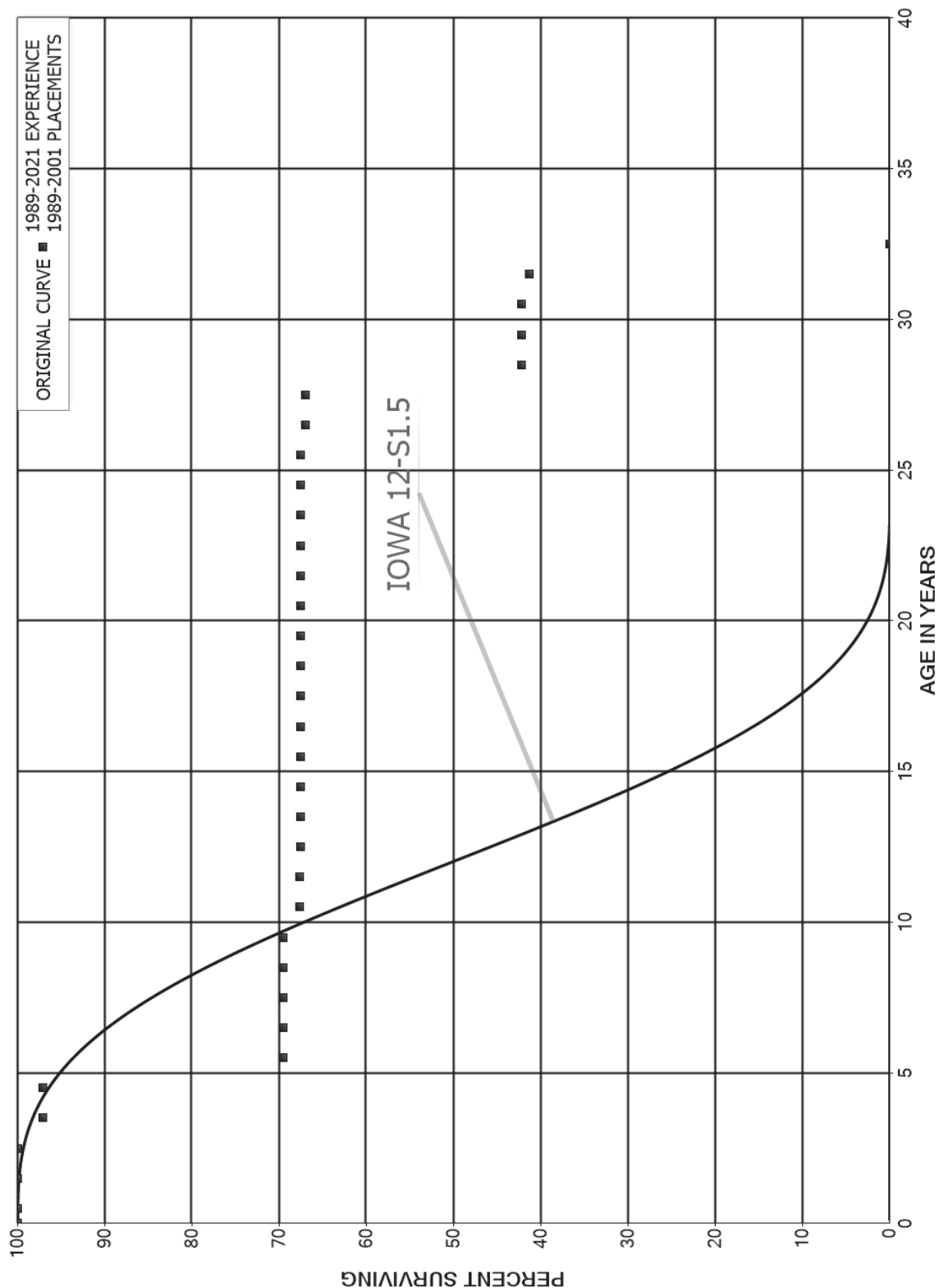
ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2015

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,504		0.0000	1.0000	100.00
0.5	169,504		0.0000	1.0000	100.00
1.5	215,556		0.0000	1.0000	100.00
2.5	223,522		0.0000	1.0000	100.00
3.5	237,796		0.0000	1.0000	100.00
4.5	269,277		0.0000	1.0000	100.00
5.5	296,784	20,920	0.0705	0.9295	100.00
6.5	310,441		0.0000	1.0000	92.95
7.5	336,422		0.0000	1.0000	92.95
8.5	337,342	43,788	0.1298	0.8702	92.95
9.5	288,109		0.0000	1.0000	80.89
10.5	284,328	31,641	0.1113	0.8887	80.89
11.5	253,392	15,310	0.0604	0.9396	71.88
12.5	238,082	72,850	0.3060	0.6940	67.54
13.5	165,232	30,482	0.1845	0.8155	46.87
14.5	134,750	84,297	0.6256	0.3744	38.23
15.5	50,452	23,394	0.4637	0.5363	14.31
16.5	27,058	22,026	0.8140	0.1860	7.68
17.5	5,032	5,032	1.0000		1.43
18.5					

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

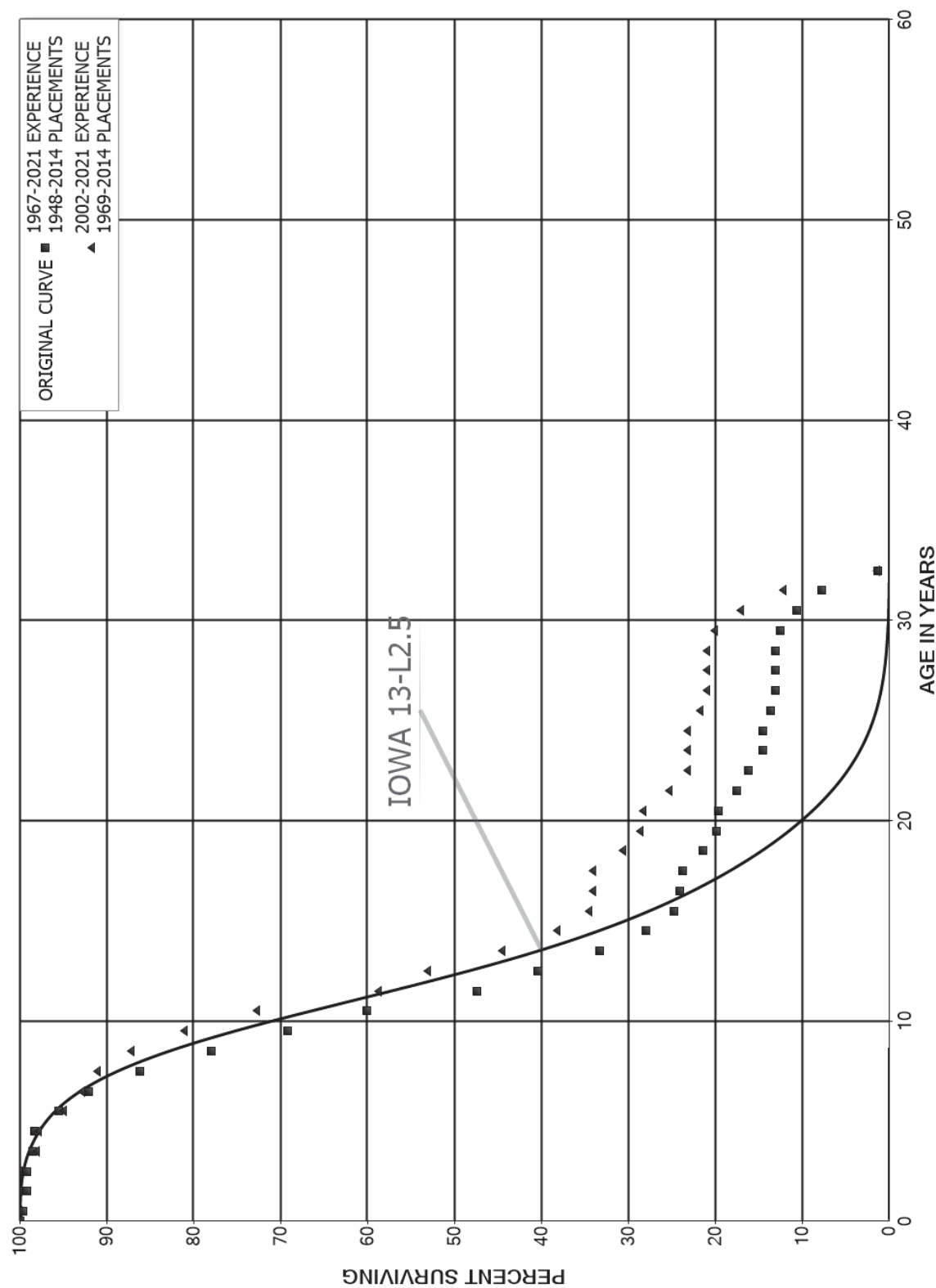
ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2001

EXPERIENCE BAND 1989-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,596,216		0.0000	1.0000	100.00
0.5	3,596,216		0.0000	1.0000	100.00
1.5	3,596,216		0.0000	1.0000	100.00
2.5	3,596,216	103,870	0.0289	0.9711	100.00
3.5	3,492,346		0.0000	1.0000	97.11
4.5	3,492,346	993,540	0.2845	0.7155	97.11
5.5	2,498,806		0.0000	1.0000	69.48
6.5	2,498,806		0.0000	1.0000	69.48
7.5	2,498,806		0.0000	1.0000	69.48
8.5	2,498,806		0.0000	1.0000	69.48
9.5	2,498,806	65,288	0.0261	0.9739	69.48
10.5	2,433,518		0.0000	1.0000	67.67
11.5	2,433,518	4,406	0.0018	0.9982	67.67
12.5	2,429,112	1,064	0.0004	0.9996	67.55
13.5	2,428,049		0.0000	1.0000	67.52
14.5	2,428,049		0.0000	1.0000	67.52
15.5	2,428,049		0.0000	1.0000	67.52
16.5	2,428,049		0.0000	1.0000	67.52
17.5	2,428,049		0.0000	1.0000	67.52
18.5	2,428,049		0.0000	1.0000	67.52
19.5	2,428,049		0.0000	1.0000	67.52
20.5	2,347,302		0.0000	1.0000	67.52
21.5	2,347,302		0.0000	1.0000	67.52
22.5	2,328,852		0.0000	1.0000	67.52
23.5	2,230,450		0.0000	1.0000	67.52
24.5	2,230,450		0.0000	1.0000	67.52
25.5	1,643,095	13,264	0.0081	0.9919	67.52
26.5	327,075		0.0000	1.0000	66.97
27.5	209,147	77,537	0.3707	0.6293	66.97
28.5	126,466		0.0000	1.0000	42.14
29.5	126,466		0.0000	1.0000	42.14
30.5	101,772	2,098	0.0206	0.9794	42.14
31.5	99,674	99,674	1.0000		41.27
32.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2014

EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,807,491	15,475	0.0041	0.9959	100.00
0.5	4,013,164	14,936	0.0037	0.9963	99.59
1.5	4,104,899		0.0000	1.0000	99.22
2.5	4,356,830	31,755	0.0073	0.9927	99.22
3.5	4,492,940	10,272	0.0023	0.9977	98.50
4.5	4,741,740	133,459	0.0281	0.9719	98.27
5.5	4,688,963	170,382	0.0363	0.9637	95.51
6.5	4,740,808	304,426	0.0642	0.9358	92.04
7.5	4,569,229	431,379	0.0944	0.9056	86.13
8.5	4,238,251	481,135	0.1135	0.8865	78.00
9.5	3,836,069	503,347	0.1312	0.8688	69.14
10.5	3,358,164	711,214	0.2118	0.7882	60.07
11.5	2,661,482	387,897	0.1457	0.8543	47.35
12.5	2,288,278	402,214	0.1758	0.8242	40.45
13.5	1,893,550	303,920	0.1605	0.8395	33.34
14.5	1,600,745	185,014	0.1156	0.8844	27.99
15.5	1,418,651	37,326	0.0263	0.9737	24.75
16.5	1,381,325	24,560	0.0178	0.9822	24.10
17.5	1,356,765	133,283	0.0982	0.9018	23.67
18.5	1,013,990	72,406	0.0714	0.9286	21.35
19.5	929,201	11,835	0.0127	0.9873	19.82
20.5	900,520	93,972	0.1044	0.8956	19.57
21.5	382,132	29,941	0.0784	0.9216	17.53
22.5	262,898	27,379	0.1041	0.8959	16.15
23.5	235,519		0.0000	1.0000	14.47
24.5	234,574	14,647	0.0624	0.9376	14.47
25.5	219,927	7,495	0.0341	0.9659	13.57
26.5	202,794		0.0000	1.0000	13.11
27.5	157,374	1,083	0.0069	0.9931	13.11
28.5	153,672	6,354	0.0413	0.9587	13.02
29.5	139,698	20,850	0.1493	0.8507	12.48
30.5	48,636	13,450	0.2765	0.7235	10.62
31.5	20,520	17,100	0.8333	0.1667	7.68
32.5	3,420		0.0000	1.0000	1.28
33.5	3,420		0.0000	1.0000	1.28
34.5	3,420		0.0000	1.0000	1.28
35.5	3,420		0.0000	1.0000	1.28
36.5	3,420		0.0000	1.0000	1.28
37.5	3,420		0.0000	1.0000	1.28
38.5	3,420	1,460	0.4269	0.5731	1.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2014			EXPERIENCE BAND 1967-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,960		0.0000	1.0000	0.73
40.5	1,960		0.0000	1.0000	0.73
41.5	1,960	547	0.2791	0.7209	0.73
42.5	1,413	1,413	1.0000		0.53
43.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2014

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	728,199		0.0000	1.0000	100.00
0.5	743,757		0.0000	1.0000	100.00
1.5	1,168,173		0.0000	1.0000	100.00
2.5	1,532,175	31,755	0.0207	0.9793	100.00
3.5	1,524,658	2,657	0.0017	0.9983	97.93
4.5	2,021,940	59,968	0.0297	0.9703	97.76
5.5	2,044,399	46,090	0.0225	0.9775	94.86
6.5	2,367,639	46,090	0.0195	0.9805	92.72
7.5	2,759,999	116,137	0.0421	0.9579	90.91
8.5	2,748,085	194,788	0.0709	0.9291	87.09
9.5	2,666,415	274,199	0.1028	0.8972	80.92
10.5	2,502,840	481,289	0.1923	0.8077	72.59
11.5	2,043,555	197,385	0.0966	0.9034	58.63
12.5	1,853,953	299,510	0.1616	0.8384	52.97
13.5	1,630,847	233,649	0.1433	0.8567	44.41
14.5	1,404,693	134,237	0.0956	0.9044	38.05
15.5	1,277,144	15,159	0.0119	0.9881	34.41
16.5	1,261,985		0.0000	1.0000	34.01
17.5	1,261,985	129,484	0.1026	0.8974	34.01
18.5	929,363	62,350	0.0671	0.9329	30.52
19.5	866,263	8,485	0.0098	0.9902	28.47
20.5	847,887	90,322	0.1065	0.8935	28.19
21.5	350,249	29,941	0.0855	0.9145	25.19
22.5	231,016		0.0000	1.0000	23.03
23.5	231,016		0.0000	1.0000	23.03
24.5	230,071	14,647	0.0637	0.9363	23.03
25.5	215,424	7,495	0.0348	0.9652	21.57
26.5	198,290		0.0000	1.0000	20.82
27.5	152,871		0.0000	1.0000	20.82
28.5	151,712	6,354	0.0419	0.9581	20.82
29.5	137,738	20,850	0.1514	0.8486	19.95
30.5	46,676	13,450	0.2882	0.7118	16.93
31.5	19,107	17,100	0.8950	0.1050	12.05
32.5	3,420		0.0000	1.0000	1.27
33.5	3,420		0.0000	1.0000	1.27
34.5	3,420		0.0000	1.0000	1.27
35.5	3,420		0.0000	1.0000	1.27
36.5	3,420		0.0000	1.0000	1.27
37.5	3,420		0.0000	1.0000	1.27
38.5	3,420	1,460	0.4269	0.5731	1.27

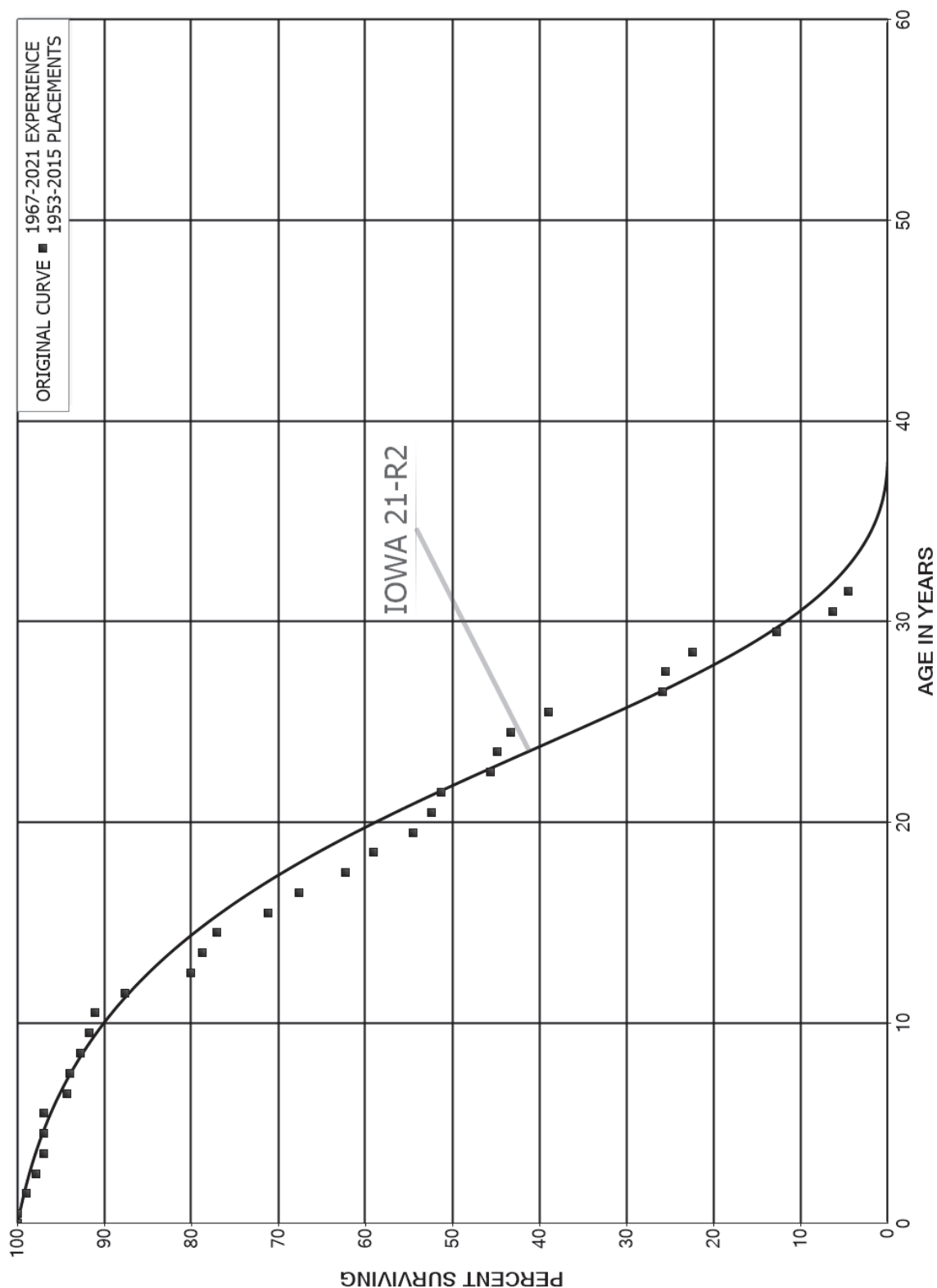
COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2014			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,960		0.0000	1.0000	0.73
40.5	1,960		0.0000	1.0000	0.73
41.5	1,960	547	0.2791	0.7209	0.73
42.5	1,413	1,413	1.0000		0.52
43.5					

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015

EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,360,650		0.0000	1.0000	100.00
0.5	2,360,650	24,817	0.0105	0.9895	100.00
1.5	2,307,100	25,461	0.0110	0.9890	98.95
2.5	2,039,822	19,252	0.0094	0.9906	97.86
3.5	2,020,245		0.0000	1.0000	96.93
4.5	2,021,423	398	0.0002	0.9998	96.93
5.5	1,619,975	43,668	0.0270	0.9730	96.91
6.5	1,528,063	4,945	0.0032	0.9968	94.30
7.5	1,539,132	20,188	0.0131	0.9869	94.00
8.5	1,530,972	17,231	0.0113	0.9887	92.76
9.5	1,526,249	10,727	0.0070	0.9930	91.72
10.5	1,526,124	58,709	0.0385	0.9615	91.07
11.5	1,467,414	126,457	0.0862	0.9138	87.57
12.5	1,340,957	21,469	0.0160	0.9840	80.02
13.5	1,321,104	27,550	0.0209	0.9791	78.74
14.5	1,293,555	99,907	0.0772	0.9228	77.10
15.5	1,193,647	59,243	0.0496	0.9504	71.15
16.5	1,134,405	89,312	0.0787	0.9213	67.62
17.5	1,045,093	54,563	0.0522	0.9478	62.29
18.5	990,529	76,796	0.0775	0.9225	59.04
19.5	807,567	30,645	0.0379	0.9621	54.46
20.5	659,725	14,422	0.0219	0.9781	52.40
21.5	405,595	44,990	0.1109	0.8891	51.25
22.5	264,300	4,055	0.0153	0.9847	45.57
23.5	253,908	9,103	0.0359	0.9641	44.87
24.5	215,208	21,170	0.0984	0.9016	43.26
25.5	68,597	23,255	0.3390	0.6610	39.00
26.5	33,601	397	0.0118	0.9882	25.78
27.5	33,204	3,978	0.1198	0.8802	25.48
28.5	29,225	12,669	0.4335	0.5665	22.42
29.5	16,557	8,428	0.5090	0.4910	12.70
30.5	8,129	2,202	0.2709	0.7291	6.24
31.5	5,927		0.0000	1.0000	4.55
32.5	5,927	654	0.1104	0.8896	4.55
33.5	5,272	175	0.0332	0.9668	4.05
34.5	5,097		0.0000	1.0000	3.91
35.5	5,097		0.0000	1.0000	3.91
36.5	5,097	605	0.1187	0.8813	3.91
37.5	4,493	121	0.0269	0.9731	3.45
38.5	4,372		0.0000	1.0000	3.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1967-2021			
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	3.35	
40.5	4,327	2,211	0.5108	0.4892	3.32	
41.5	2,117	1,425	0.6731	0.3269	1.62	
42.5	692		0.0000	1.0000	0.53	
43.5	692		0.0000	1.0000	0.53	
44.5	692	692	1.0000		0.53	
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, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3) (4)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,621	4,588		33	33	0.0
1914	6,792	6,770		22	55	0.0
1915	9,299	9,299			55	0.0
1916	2,132	2,132			55	0.0
1917	2,947	2,947			55	0.0
1918	1,579	1,579			55	0.0
1919	1,188	1,188			55	0.0
1920	2,818	2,533		285	340	0.0
1921	3,000	2,993		7	347	0.0
1922	6,147	6,118		29	376	0.0
1923	6,595	6,552		43	419	0.0
1924	3,779	3,750		29	448	0.0
1925	10,269	10,132		137	585	0.0
1926	6,460	6,404		56	641	0.0
1927	7,767	7,705		62	703	0.0
1928	10,301	10,121		180	883	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3) (4)		
1929	19,174	18,165		1,009	1,892	0.0
1930	9,280	8,326		954	2,846	0.0
1931	8,340	7,972		368	3,214	0.0
1932	3,634	3,233		401	3,615	0.0
1933	5,008	4,514		494	4,109	0.0
1934	6,801	6,400		401	4,510	0.0
1935	1,166	1,126		40	4,550	0.0
1936	7,425	6,729		696	5,246	0.0
1937	9,344	9,161		183	5,429	0.0
1938	14,700	14,481		219	5,648	0.0
1939	20,487	18,136		2,351	7,999	0.0
1940	28,347	25,850		2,497	10,496	0.0
1941	27,602	24,720		2,882	13,378	0.0
1942	30,682	27,213		3,469	16,847	0.0
1943	14,626	13,366		1,260	18,107	0.0
1944	12,147	10,999		1,148	19,255	0.0
1945	11,907	10,274		1,633	20,888	0.0
1946	27,053	23,449		3,604	24,492	0.0
1947	43,789	36,290		7,499	31,991	0.0
1948	109,363	87,051		22,312	54,303	0.0
1949	307,066	229,000		78,066	132,369	0.0
1950	652,699	477,421		175,278	307,647	0.0
1951	527,696	390,671		137,025	444,672	0.0
1952	1,294,936	911,388		383,548	828,220	0.0
1953	842,694	601,012		241,682	1,069,902	0.0
1954	1,256,417	893,534		362,883	1,432,785	0.0
1955	3,413,911	2,381,864		1,032,047	2,464,832	0.1
1956	2,198,048	1,528,476		669,572	3,134,404	0.1
1957	2,967,327	2,068,044		899,283	4,033,687	0.1
1958	3,621,053	2,520,581		1,100,472	5,134,159	0.1
1959	3,103,808	2,146,614		957,194	6,091,353	0.2
1960	3,259,902	2,250,093		1,009,809	7,101,162	0.2
1961	3,468,343	2,383,407		1,084,936	8,186,098	0.2
1962	3,320,049	2,256,648		1,063,401	9,249,499	0.3
1963	4,222,890	2,856,682		1,366,208	10,615,707	0.3
1964	4,463,257	3,030,541		1,432,716	12,048,423	0.3
1965	3,698,367	2,500,300		1,198,067	13,246,490	0.4
1966	4,942,628	3,309,994		1,632,634	14,879,124	0.4
1967	4,831,068	3,214,828		1,616,240	16,495,364	0.5
1968	4,381,606	2,851,169		1,530,437	18,025,801	0.5
1969	3,647,410	2,303,501		1,343,909	19,369,710	0.5
1970	3,691,296	2,713,730		977,566	20,347,276	0.6
1971	5,329,709	3,498,388		1,831,321	22,178,597	0.6
1972	2,972,461	1,828,556		1,143,905	23,322,502	0.6
1973	3,256,970	1,700,741		1,556,229	24,878,731	0.7
1974	2,866,540	1,312,976		1,553,564	26,432,295	0.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1975	2,849,421	1,312,257	1,537,164	27,969,459	0.8
1976	2,574,336	1,433,194	1,141,142	29,110,601	0.8
1977	6,012,502	3,325,387	2,687,115	31,797,716	0.9
1978	5,840,572	3,180,372	2,660,200	34,457,916	1.0
1979	7,397,412	4,046,946	3,350,466	37,808,382	1.1
1980	9,999,462	5,456,607	4,542,855	42,351,237	1.2
1981	11,606,395	6,319,003	5,287,392	47,638,629	1.3
1982	10,408,239	5,445,731	4,962,508	52,601,137	1.5
1983	9,150,373	4,744,711	4,405,662	57,006,799	1.6
1984	10,572,363	5,439,210	5,133,153	62,139,952	1.7
1985	10,675,526	5,493,106	5,182,420	67,322,372	1.9
1986	12,100,172	6,113,914	5,986,258	73,308,630	2.0
1987	13,135,222	6,647,250	6,487,972	79,796,602	2.2
1988	15,193,868	7,489,793	7,704,075	87,500,677	2.4
1989	14,235,248	6,951,752	7,283,496	94,784,173	2.6
1990	12,613,547	6,107,894	6,505,653	101,289,826	2.8
1991	12,636,495	6,009,917	6,626,578	107,916,404	3.0
1992	14,349,353	6,678,288	7,671,065	115,587,469	3.2
1993	15,085,818	6,865,214	8,220,604	123,808,073	3.4
1994	18,056,442	7,890,135	10,166,307	133,974,380	3.7
1995	17,287,490	7,333,539	9,953,951	143,928,331	4.0
1996	18,923,638	8,205,953	10,717,685	154,646,016	4.3
1997	19,724,161	7,928,327	11,795,834	166,441,850	4.6
1998	19,100,550	7,717,287	11,383,263	177,825,113	5.0
1999	18,262,538	7,390,209	10,872,329	188,697,442	5.3
2000	19,897,290	8,409,172	11,488,118	200,185,560	5.6
2001	20,071,297	7,712,735	12,358,562	212,544,122	5.9
2002	16,428,442	6,338,389	10,090,053	222,634,175	6.2
2003	19,971,230	7,409,282	12,561,948	235,196,123	6.6
2004	27,883,076	9,571,427	18,311,649	253,507,772	7.1
2005	33,084,301	10,359,933	22,724,368	276,232,140	7.7
2006	21,337,445	6,633,217	14,704,228	290,936,368	8.1
2007	54,305,228	15,790,053	38,515,175	329,451,543	9.2
2008	76,793,192	21,512,970	55,280,222	384,731,765	10.7
2009	52,044,104	13,865,714	38,178,390	422,910,155	11.8
2010	66,422,235	17,028,610	49,393,625	472,303,780	13.2
2011	122,033,365	34,647,686	87,385,679	559,689,459	15.6
2012	132,349,297	33,648,948	98,700,349	658,389,808	18.3
2013	159,697,378	32,985,608	126,711,770	785,101,578	21.9
2014	179,161,813	36,900,778	142,261,035	927,362,613	25.8
2015	180,520,041	33,567,609	146,952,432	1,074,315,045	29.9
2016	216,691,113	34,341,868	182,349,245	1,256,664,290	35.0
2017	256,208,506	37,817,159	218,391,347	1,475,055,637	41.1
2018	230,904,637	31,030,405	199,874,232	1,674,929,869	46.7
2019	324,836,904	37,236,878	287,600,026	1,962,529,895	54.7
2020	313,870,188	30,766,942	283,103,246	2,245,633,141	62.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2021	316,405,880	25,354,665	291,051,215	2,536,684,356	70.7
2022	362,087,990	20,873,225	341,214,765	2,877,899,121	80.2
2023	359,250,613	13,334,357	345,916,256	3,223,815,377	89.8
2024	371,891,195	5,419,050	366,472,145	3,590,287,522	100.0
SUBTOTAL	4,321,120,856	730,833,337	3,590,287,518		
AMORTIZABLE PLANT	65,702,088	34,198,791	31,503,297		
NONDEPRECIABLE PLANT	3,533,175	235,018	3,298,157		
TOTAL	4,390,356,119	765,267,146	3,625,088,972		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,858	1,895	1	1.08	1
1973	35.65	35	36			
	1,932.08	1,893	1,931	1		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.05						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	121,676	122,307	1,940	1.07	1,813
1971	44,955.88	44,012	44,240	716	1.07	669
1972	14,771.99	14,457	14,532	240	1.07	224
1973	1,046.90	1,024	1,029	18	1.07	17
1996	107,318.16	103,380	103,916	3,402	1.08	3,150
1997	932.86	898	903	30	1.07	28
1998	7,804.72	7,505	7,544	261	1.05	249
2001	87,639.68	83,731	84,165	3,475	1.09	3,188
2003	212,167.85	201,750	202,796	9,372	1.11	8,443
2004	195,419.81	185,532	186,494	8,926	1.09	8,189
2008	670,893.34	628,895	632,154	38,739	1.10	35,217
2009	11,299.51	10,556	10,611	689	1.09	632
2012	59,116.96	54,394	54,676	4,441	1.08	4,112
2013	744,499.18	679,951	683,475	61,024	1.08	56,504
2014	847,869.30	768,339	772,321	75,548	1.08	69,952
2015	51,937.15	46,562	46,803	5,134	1.09	4,710
2016	9,550.22	8,464	8,508	1,042	1.08	965
2018	29,388.01	25,136	25,266	4,122	1.09	3,782
2019	29,178.67	24,323	24,449	4,730	1.08	4,380
2021	44,803.07	34,014	34,191	10,612	1.08	9,826
2022	0.01					
	3,294,840.04	3,044,599	3,060,380	234,460		216,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						6.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	319,911	302,098	24,162	1.08	22,372
1971	246,359.45	241,477	228,032	18,327	1.08	16,969
1972	166,322.06	162,964	153,890	12,432	1.08	11,511
2020	162,265.00	130,304	123,049	39,216	1.08	36,311
2021	225,565.56	171,263	161,727	63,839	1.08	59,110
	1,126,771.92	1,025,919	968,796	157,976		146,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						12.98

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	61,365	50,432	12,275	1.05	11,690
1971	60,755.98	59,430	48,841	11,915	1.06	11,241
1972	42,286.87	41,354	33,986	8,301	1.06	7,831
1978	2,281.54	2,235	1,837	445	0.98	454
2020	378,618.34	304,031	249,862	128,756	1.08	119,219
2021	526,319.67	399,582	328,388	197,932	1.08	183,270
2022	0.01					
	1,072,969.89	867,997	713,346	359,624		333,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						31.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	202,914	206,932	9	1.08	8
	206,940.78	202,914	206,932	9		8
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	254,759	260,151	176	1.07	164
1972	55,004.25	53,811	54,950	54	1.07	50
1973	54,831.76	53,625	54,760	72	1.07	67
1984	13,885.22	13,524	13,811	74	1.08	69
1989	3,477.25	3,374	3,445	32	1.08	30
	387,525.49	379,093	387,117	408		380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1						0.10

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,247	5,335	8	1.04	8
1952	23,888.55	23,457	23,852	37	1.04	36
1957	363.93	357	363	1	1.05	1
1967	1,175.28	1,151	1,170	5	1.06	5
1969	2,168.00	2,122	2,158	10	1.07	9
1970	490,166.55	479,584	487,669	2,498	1.07	2,335
1971	21,258.89	20,794	21,145	114	1.07	107
1972	4,125.93	4,034	4,102	24	1.07	22
1979	1,860.35	1,817	1,848	12	1.09	11
1987	19,667.77	19,133	19,455	213	1.05	203
1991	11,137.86	10,794	10,976	162	1.07	151
1993	1,506.99	1,458	1,483	24	1.05	23
2013	280,679.09	256,344	260,665	20,014	1.08	18,531
2017	84,295.52	73,582	74,822	9,474	1.08	8,772
	947,637.58	899,874	915,043	32,595		30,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.1 3.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 42-R1.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. 0

1970	56,228.75	54,767	56,229
1975	2,685.09	2,612	2,685
1981	13,738.52	13,421	13,739
1986	29,489.73	28,661	29,490
1987	2,334.83	2,271	2,334

104,476.92	101,732	104,477

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,421.24	1,259	1,138	283	8.54	33
1953	1.92	1	1	1	19.64	
1957	3,151.10	2,238	2,022	1,129	21.73	52
1961	809.23	550	497	312	24.00	13
1962	316.20	213	192	124	24.59	5
1963	5,554.49	3,689	3,333	2,221	25.19	88
1964	3,624.63	2,377	2,148	1,477	25.81	57
1965	1,114.50	722	652	462	26.43	17
1966	2,330.06	1,489	1,345	985	27.06	36
1967	11,207.84	7,068	6,386	4,822	27.70	174
1968	1,959.35	1,219	1,101	858	28.34	30
1969	11,987.49	7,352	6,643	5,344	29.00	184
1970	7,926.04	4,790	4,328	3,598	29.67	121
1971	20,322.34	12,101	10,934	9,388	30.34	309
1972	11,463.80	6,722	6,074	5,390	31.02	174
1973	5,410.31	3,123	2,822	2,588	31.71	82
1974	16,418.06	9,323	8,424	7,994	32.41	247
1975	24,956.78	13,939	12,595	12,362	33.11	373
1976	24,066.30	14,914	13,476	10,590	29.71	356
1977	53,710.46	32,597	29,454	24,256	30.71	790
1978	20,972.17	12,558	11,347	9,625	31.10	309
1979	36,203.22	21,374	19,313	16,890	31.51	536
1980	22,732.59	13,126	11,860	10,873	32.51	334
1981	39,631.88	22,543	20,369	19,263	32.92	585
1982	62,122.60	34,782	31,428	30,695	33.34	921
1983	39,810.24	21,764	19,665	20,145	34.34	587
1984	44,447.12	23,890	21,586	22,861	34.77	657
1985	65,564.25	34,631	31,292	34,272	35.21	973
1986	39,541.47	20,356	18,393	21,148	36.21	584
1987	63,469.22	32,058	28,967	34,502	36.66	941
1988	98,233.53	48,655	43,964	54,270	37.11	1,462
1989	130,333.15	62,781	56,727	73,606	38.11	1,931
1990	83,523.58	39,381	35,584	47,940	38.58	1,243
1991	48,914.29	22,559	20,384	28,530	39.04	731
1992	13,398.30	5,994	5,416	7,982	40.04	199
1993	43,060.89	18,805	16,992	26,069	40.53	643
1994	35,137.71	14,962	13,519	21,619	41.01	527
1995	19,188.54	7,902	7,140	12,049	42.01	287
1996	45,837.04	18,367	16,596	29,241	42.50	688
1997	37,577.51	14,629	13,218	24,360	43.01	566
1998	9,134.80	3,426	3,096	6,039	44.01	137
1999	6,007.13	2,184	1,973	4,034	44.51	91
2000	14,172.41	4,983	4,503	9,669	45.03	215

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,581.34	4,611	4,166	9,415	45.55	207
2002	3,017.77	981	886	2,132	46.55	46
2003	43,543.07	13,616	12,303	31,240	47.08	664
2004	45,087.87	13,531	12,226	32,862	47.61	690
2005	25,527.71	7,286	6,583	18,945	48.61	390
2006	32,745.58	8,926	8,065	24,681	49.15	502
2007	66,829.35	17,342	15,670	51,159	49.70	1,029
2008	16,422.04	4,043	3,653	12,769	50.25	254
2009	133,142.21	30,996	28,007	105,135	50.81	2,069
2010	71,593.80	15,586	14,083	57,511	51.81	1,110
2011	76,719.15	15,643	14,135	62,584	52.38	1,195
2012	207,735.60	39,470	35,664	172,072	52.94	3,250
2013	199,200.20	35,019	31,643	167,557	53.52	3,131
2014	75,366.90	12,172	10,998	64,369	54.10	1,190
2015	135,662.34	19,929	18,008	117,654	54.69	2,151
2016	171,895.01	22,707	20,518	151,377	55.28	2,738
2017	345,094.48	40,687	36,764	308,330	55.48	5,557
2018	192,917.12	19,813	17,903	175,014	56.08	3,121
2019	199,393.05	17,507	15,819	183,574	56.31	3,260
2020	224,053.32	16,132	14,577	209,476	56.93	3,680
2021	2,656,907.62	150,647	136,121	2,520,787	56.83	44,357
2022	290,083.25	11,777	10,641	279,442	57.11	4,893
2023	1,637,255.40	40,113	36,246	1,601,009	56.39	28,392
2024	219,134.33	1,665	1,504	217,630	54.23	4,013
	8,309,674.29	1,187,595	1,073,080	7,236,594		136,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.1						1.64

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	952	952			
1886	9,401.15	9,355	9,401			
1887	4,690.00	4,637	4,690			
1888	6,579.75	6,486	6,580			
1889	6,551.18	6,445	6,551			
1890	1,679.50	1,651	1,680			
1891	8,350.23	8,195	8,350			
1892	1,354.95	1,328	1,355			
1893	650.85	637	651			
1894	1,616.78	1,581	1,617			
1895	1,133.20	1,107	1,133			
1896	4,260.56	4,156	4,261			
1897	2,267.65	2,209	2,268			
1898	1,633.73	1,589	1,634			
1899	934.25	908	934			
1900	8,185.42	7,943	8,185			
1901	15,227.76	14,756	15,228			
1902	7,330.74	7,092	7,331			
1903	15,446.32	14,925	15,446			
1904	8,443.31	8,147	8,443			
1905	13,211.32	12,728	13,211			
1906	5,826.89	5,604	5,827			
1907	4,318.72	4,148	4,319			
1908	5,084.82	4,876	5,085			
1909	5,578.23	5,340	5,578			
1910	944.58	903	945			
1911	1,805.52	1,722	1,806			
1912	1,590.08	1,514	1,590			
1913	4,199.64	3,992	4,200			
1914	6,522.34	6,188	6,522			
1915	9,299.36	8,808	9,299			
1916	2,131.53	2,015	2,132			
1917	2,947.27	2,780	2,947			
1918	969.85	913	970			
1919	713.16	670	713			
1920	1,116.43	1,046	1,115	1	5.02	
1921	2,386.50	2,232	2,380	6	5.19	1
1922	5,478.84	5,111	5,450	29	5.37	5
1923	5,748.64	5,351	5,706	43	5.54	8
1924	2,962.36	2,751	2,933	29	5.72	5
1925	8,085.67	7,487	7,983	103	5.92	17

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,408	3,634	56	6.12	9
1927	3,441.21	3,169	3,379	62	6.32	10
1928	3,616.30	3,322	3,542	74	6.52	11
1929	9,736.71	8,916	9,507	230	6.74	34
1930	3,705.73	3,383	3,607	99	6.97	14
1931	4,695.61	4,274	4,557	139	7.19	19
1932	2,031.20	1,843	1,965	66	7.43	9
1933	2,540.95	2,297	2,449	92	7.68	12
1934	4,020.82	3,622	3,862	159	7.93	20
1935	866.62	778	830	37	8.19	5
1936	4,994.63	4,466	4,762	233	8.47	28
1937	3,607.79	3,213	3,426	182	8.75	21
1938	1,245.49	1,105	1,178	67	9.04	7
1939	956.06	844	900	56	9.34	6
1940	13,850.45	12,178	12,985	865	9.66	90
1941	4,887.61	4,278	4,561	327	9.98	33
1942	8,169.68	7,116	7,588	582	10.32	56
1943	1,693.42	1,468	1,565	128	10.67	12
1944	978.40	843	899	79	11.03	7
1945	1,004.81	862	919	86	11.41	8
1946	344.00	293	312	32	11.80	3
1947	142.29	121	129	13	12.21	1
1948	3,080.71	2,594	2,766	315	12.63	25
1949	16,198.32	13,554	14,452	1,746	13.06	134
1950	20,911.66	17,378	18,530	2,382	13.52	176
1951	11,956.42	9,865	10,519	1,437	13.99	103
1952	8,038.39	6,583	7,019	1,019	14.48	70
1953	5,949.87	4,836	5,156	794	14.98	53
1954	21,585.01	17,403	18,556	3,029	15.50	195
1955	32,149.56	25,700	27,403	4,747	16.05	296
1956	51,414.06	40,739	43,438	7,976	16.61	480
1957	19,916.61	15,637	16,673	3,244	17.19	189
1958	63,499.25	49,378	52,650	10,849	17.79	610
1959	28,371.09	21,839	23,286	5,085	18.42	276
1960	26,305.63	20,038	21,366	4,940	19.06	259
1961	15,768.03	11,881	12,668	3,100	19.72	157
1962	18,087.78	13,473	14,366	3,722	20.41	182
1963	27,374.57	20,151	21,486	5,889	21.11	279
1964	40,027.79	29,100	31,028	9,000	21.84	412
1965	17,574.04	12,614	13,450	4,124	22.58	183
1966	18,597.25	13,169	14,042	4,555	23.35	195
1967	96,910.77	67,681	72,166	24,745	24.13	1,025
1968	82,637.79	56,886	60,655	21,983	24.93	882

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, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	31,233	33,303	12,755	25.75	495
1970	45,097.36	30,108	32,103	12,994	26.59	489
1971	54,600.87	35,866	38,243	16,358	27.45	596
1972	80,822.88	52,212	55,672	25,151	28.32	888
1973	31,060.02	19,723	21,030	10,030	29.20	343
1974	42,716.26	26,644	28,409	14,307	30.10	475
1975	53,203.52	32,574	34,732	18,472	31.02	595
1976	46,796.87	29,000	30,922	15,875	29.71	534
1977	50,016.13	30,355	32,366	17,650	30.71	575
1978	27,600.77	16,398	17,485	10,116	31.71	319
1979	28,400.77	16,640	17,743	10,658	32.10	332
1980	24,054.08	13,783	14,696	9,358	33.10	283
1981	55,235.53	30,937	32,987	22,249	34.10	652
1982	47,534.94	26,011	27,735	19,800	35.10	564
1983	27,148.25	14,505	15,466	11,682	36.10	324
1984	30,306.87	15,802	16,849	13,458	37.10	363
1985	72,105.59	36,666	39,096	33,010	38.10	866
1986	17,533.91	8,690	9,266	8,268	39.10	211
1987	27,416.83	13,234	14,111	13,306	40.10	332
1988	11,339.22	5,327	5,680	5,659	41.10	138
1989	70,129.19	32,042	34,165	35,964	42.10	854
1990	44,760.66	19,874	21,191	23,570	43.10	547
1991	35,224.46	15,185	16,191	19,033	44.10	432
1992	54,141.31	22,642	24,142	29,999	45.10	665
1993	58,993.43	23,910	25,494	33,499	46.10	727
1994	184,531.84	72,410	77,208	107,324	47.10	2,279
1995	584,928.49	221,980	236,689	348,239	48.10	7,240
1996	126,940.88	46,537	49,621	77,320	49.10	1,575
1997	68,030.65	24,062	25,656	42,375	50.10	846
1998	40,132.45	13,677	14,583	25,549	51.10	500
2000	15,568.19	4,904	5,229	10,339	53.10	195
2001	39,714.12	11,998	12,793	26,921	54.10	498
2002	181,571.19	52,510	55,989	125,582	55.10	2,279
2003	1,938.28	536	572	1,366	56.10	24
	3,233,024.97	1,783,736	1,896,234	1,336,791		34,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.07

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, 2024

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1913	421.01	392	388	33	4.12	8
1914	258.71	239	237	22	4.57	5
1925	208.34	176	174	34	9.24	4
1928	554.10	458	453	101	10.44	10
1929	4,123.46	3,378	3,343	780	10.84	72
1930	4,368.18	3,550	3,513	855	11.24	76
1931	1,129.47	911	901	228	11.63	20
1932	1,602.79	1,281	1,268	335	12.03	28
1933	1,847.30	1,465	1,450	397	12.42	32
1934	1,086.50	854	845	242	12.82	19
1935	15.29	12	12	3	13.22	
1936	1,970.80	1,524	1,508	463	13.61	34
1938	610.19	464	459	151	14.41	10
1939	4,048.56	3,049	3,017	1,032	14.81	70
1940	547.06	408	404	143	15.22	9
1941	886.04	655	648	238	15.62	15
1942	114.75	84	83	32	16.03	2
1943	179.58	130	129	51	16.44	3
1945	631.88	450	445	187	17.26	11
1946	1,012.37	714	707	305	17.68	17
1947	2,280.46	1,593	1,576	704	18.10	39
1948	6,638.90	4,590	4,542	2,097	18.52	113
1949	1,143.82	783	775	369	18.94	19
1950	4,986.84	3,377	3,342	1,645	19.37	85
1951	7,682.00	5,147	5,093	2,589	19.80	131
1952	15,437.30	10,232	10,125	5,312	20.23	263
1953	22,737.66	14,905	14,750	7,988	20.67	386
1954	13,825.25	8,961	8,868	4,957	21.11	235
1955	12,018.44	7,702	7,622	4,396	21.55	204
1956	21,895.85	13,867	13,722	8,174	22.00	372
1957	27,422.15	17,162	16,983	10,439	22.45	465
1958	34,453.56	21,298	21,076	13,378	22.91	584
1959	24,507.91	14,966	14,810	9,698	23.36	415
1960	24,926.40	15,031	14,874	10,052	23.82	422
1961	34,951.34	20,802	20,585	14,366	24.29	591
1962	31,959.19	18,771	18,575	13,384	24.76	541
1963	19,750.63	11,445	11,326	8,425	25.23	334
1964	40,117.89	22,927	22,688	17,430	25.71	678
1965	27,589.84	15,547	15,385	12,205	26.19	466
1966	26,978.78	14,987	14,831	12,148	26.67	455
1967	18,416.67	10,080	9,975	8,442	27.16	311
1968	8,412.13	4,536	4,489	3,923	27.65	142
1969	15,459.16	8,209	8,123	7,336	28.14	261

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, 2024

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1970	4,993.15	2,610	2,583	2,410	28.64	84
1971	20,486.77	10,534	10,424	10,063	29.15	345
1972	10,099.04	5,108	5,055	5,044	29.65	170
1973	12,513.93	6,224	6,159	6,355	30.16	211
1974	8,578.23	4,192	4,148	4,430	30.68	144
1975	16,748.13	8,039	7,955	8,793	31.20	282
1976	22,397.79	14,314	14,165	8,233	27.34	301
1977	14,307.02	9,022	8,928	5,379	27.77	194
1978	20,883.21	13,085	12,949	7,934	27.66	287
1979	29,505.94	18,226	18,036	11,470	28.11	408
1980	12,295.02	7,482	7,404	4,891	28.58	171
1981	27,516.48	16,488	16,316	11,200	29.04	386
1982	37,146.39	21,902	21,674	15,472	29.53	524
1983	11,664.08	6,812	6,741	4,923	29.50	167
1984	14,451.42	8,294	8,207	6,244	30.01	208
1985	12,709.88	7,165	7,090	5,620	30.51	184
1986	26,224.31	14,607	14,455	11,769	30.55	385
1987	3,251.68	1,776	1,757	1,495	31.08	48
1988	16,410.38	8,784	8,692	7,718	31.61	244
1989	14,373.42	7,585	7,506	6,867	31.70	217
1990	8,238.23	4,253	4,209	4,029	32.25	125
1991	15,407.09	7,825	7,743	7,664	32.38	237
1992	129.01	64	63	66	32.52	2
1993	21,199.94	10,324	10,216	10,984	33.10	332
1995	13,525.13	6,326	6,260	7,265	33.48	217
1996	11,760.44	5,380	5,324	6,436	33.70	191
1997	8,705.02	3,867	3,827	4,878	34.31	142
1998	59,323.05	25,699	25,431	33,892	34.56	981
1999	2,536.79	1,070	1,059	1,478	34.83	42
2000	21,085.12	8,700	8,609	12,476	34.76	359
2001	26,469.68	10,598	10,487	15,983	35.06	456
2002	14,641.76	5,678	5,619	9,023	35.39	255
2003	62,302.17	23,482	23,237	39,065	35.40	1,104
2004	24,916.12	9,055	8,961	15,955	35.76	446
2005	48,221.79	16,945	16,768	31,454	35.83	878
2006	58,497.79	19,825	19,618	38,880	35.93	1,082
2007	94,001.92	30,616	30,297	63,705	36.06	1,767
2008	344,436.30	107,430	106,309	238,127	36.22	6,574
2009	93,938.26	28,097	27,804	66,134	36.13	1,830
2010	168,479.72	47,848	47,349	121,131	36.35	3,332
2011	198,455.46	53,523	52,965	145,490	36.33	4,005
2012	227,602.31	58,221	57,614	169,988	36.13	4,705
2013	223,179.10	53,518	52,960	170,219	36.20	4,702

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, 2024

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
2014	354,210.88	79,697	78,866	275,345	35.88	7,674
2015	873,642.71	181,805	179,908	693,735	35.83	19,362
2016	385,086.19	73,898	73,127	311,959	35.44	8,802
2017	356,109.52	62,070	61,423	294,687	35.14	8,386
2018	164,357.52	25,738	25,469	138,889	34.57	4,018
2019	658,818.36	90,653	89,707	569,111	33.95	16,763
2020	288,423.02	33,890	33,537	254,886	33.18	7,682
2021	248,227.73	23,830	23,581	224,647	32.17	6,983
2022	295,454.87	21,568	21,343	274,112	30.70	8,929
2023	307,833.15	14,684	14,531	293,302	28.26	10,379
2024	429,138.06	7,510	7,432	421,706	23.39	18,029
	6,914,119.03	1,633,048	1,616,016	5,298,103		163,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 2.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	237	263			
1934	783.68	693	784			
1935	147.25	129	147			
1936	21.46	19	21			
1937	618.76	537	619			
1938	1,433.03	1,234	1,433			
1940	440.04	374	440			
1942	1,018.37	852	1,018			
1944	2,850.41	2,350	2,850			
1946	377.07	306	377			
1947	568.77	458	569			
1948	482.71	385	483			
1950	1,857.60	1,458	1,845	13	11.84	1
1951	3,131.90	2,436	3,083	49	12.22	4
1952	3,969.07	3,059	3,872	97	12.61	8
1953	4,259.74	3,253	4,117	143	13.00	11
1955	4,904.63	3,674	4,650	255	13.80	18
1956	2,507.83	1,860	2,354	154	14.21	11
1957	14,375.38	10,554	13,359	1,016	14.62	69
1958	1,667.93	1,212	1,534	134	15.04	9
1959	5,902.55	4,243	5,371	532	15.46	34
1960	1,345.00	956	1,210	135	15.89	8
1961	1,954.81	1,375	1,740	215	16.32	13
1963	3,416.99	2,348	2,972	445	17.20	26
1967	1,614.49	1,056	1,337	277	19.04	15
1970	2,450.11	1,538	1,947	503	20.48	25
1971	7,721.50	4,776	6,045	1,676	20.98	80
1972	1.00	1	1			
1980	3,885.67	2,589	3,277	609	22.25	27
1988	11,897.69	6,976	8,830	3,068	25.70	119
	86,083.56	61,134	76,763	9,321		478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 0.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	20,294	21,556	1,647	8.21	201
1959	530.28	463	492	38	8.22	5
1978	1,767.28	1,501	1,594	173	8.23	21
1985	19,951.17	16,436	17,458	2,493	8.43	296
1987	7,647.96	6,238	6,626	1,022	8.45	121
1995	8,147.09	6,327	6,721	1,427	8.46	169
1998	14,593.54	11,065	11,753	2,840	8.43	337
1999	5,204.23	3,915	4,159	1,046	8.37	125
2001	17,099.66	12,573	13,355	3,745	8.43	444
2006	4,558.44	3,123	3,317	1,241	8.47	147
2010	1,391.88	877	932	460	8.47	54
2012	15,971.90	9,500	10,091	5,881	8.46	695
2014	1,825.22	1,008	1,071	755	8.45	89
2015	307,188.01	161,980	172,056	135,132	8.44	16,011
2024	40,192.48	1,937	2,057	38,135	8.23	4,634
	469,272.94	257,237	273,239	196,034		23,349
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	504	535	4	5.24	1
1933	401.96	375	398	4	5.28	1
1937	77.17	72	76	1	5.31	
1955	4,931.58	4,523	4,802	130	5.42	24
1957	17,943.97	16,427	17,440	504	5.42	93
1958	1,091.86	998	1,060	32	5.43	6

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2030 NET SALVAGE PERCENT.. 0						
1962	275.80	251	266	9	5.44	2
1963	17,141.83	15,581	16,542	600	5.45	110
1964	81,035.39	73,566	78,103	2,932	5.45	538
1965	2,232.00	2,023	2,148	84	5.46	15
1968	462.64	418	444	19	5.47	3
1969	861.74	777	825	37	5.47	7
1973	1,166.63	1,044	1,108	58	5.48	11
1976	1,998.47	1,800	1,911	87	5.34	16
1978	1,705.03	1,527	1,621	84	5.40	16
1982	1,111.41	985	1,046	66	5.43	12
1984	4,760.67	4,195	4,454	307	5.45	56
1985	911.17	801	850	61	5.43	11
1987	180,447.17	157,314	167,016	13,431	5.50	2,442
1995	194,747.16	163,841	173,945	20,802	5.55	3,748
1996	41,750.41	34,999	37,157	4,593	5.48	838
1997	51,204.74	42,679	45,311	5,894	5.48	1,076
1998	27,872.99	23,045	24,466	3,407	5.53	616
2004	8,853.44	6,959	7,388	1,465	5.56	263
2005	152,784.63	118,958	126,294	26,490	5.52	4,799
2008	7,810.00	5,847	6,208	1,602	5.51	291
2009	18,552.08	13,643	14,484	4,068	5.55	733
2010	53,922.43	38,948	41,350	12,572	5.54	2,269
2011	15,761.85	11,166	11,855	3,907	5.52	708
2013	84,100.56	56,650	60,144	23,957	5.53	4,332
2014	5,753.66	3,758	3,990	1,764	5.53	319
2015	24,136.62	15,206	16,144	7,993	5.53	1,445
2016	66,122.84	39,905	42,366	23,757	5.53	4,296
2017	111,228.56	63,689	67,617	43,612	5.54	7,872
2018	278,460.93	149,561	158,785	119,676	5.53	21,641
2019	255,688.85	126,592	134,399	121,290	5.52	21,973
2020	1,614.46	717	761	853	5.52	155
2022	61,096.68	18,616	19,764	41,333	5.51	7,501
2023	24,185.90	4,953	5,258	18,927	5.50	3,441
2024	40,192.48	2,854	3,030	37,162	5.45	6,819
	1,844,936.80	1,225,767	1,301,363	543,574		98,499

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
2018	1,853,669.43	277,124	294,303	1,559,366	36.50	42,722
	1,853,669.43	277,124	294,303	1,559,366		42,722
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	4,413	4,687	25,356	37.25	681
2019	7,175,759.54	917,062	973,912	6,201,848	36.96	167,799
2021	194,631.42	16,758	17,797	176,835	36.27	4,876
2022	246,880.68	15,702	16,675	230,205	35.60	6,466
2023	52,341.60	2,052	2,179	50,162	34.69	1,446
	7,699,656.24	955,987	1,015,250	6,684,406		181,268
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,131	1,201	1	4.41	
1949	338.10	316	336	3	4.45	1
1979	85,249.40	77,432	82,232	3,017	4.58	659
1983	5,480.40	4,948	5,255	226	4.45	51

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1991	1,625.41	1,429	1,518	108	4.60	23
1998	249,117.92	212,572	225,750	23,368	4.54	5,147
2000	1,971.28	1,661	1,764	207	4.57	45
2007	8,637.28	6,845	7,269	1,368	4.56	300
2010	8,908.99	6,769	7,189	1,720	4.56	377
2013	76,855.87	54,929	58,334	18,522	4.56	4,062
2014	4,037.54	2,809	2,983	1,054	4.55	232
2015	4,344.34	2,929	3,111	1,234	4.55	271
2016	18,864.29	12,241	13,000	5,864	4.55	1,289
2017	23,434.00	14,529	15,430	8,004	4.55	1,759
2019	76,365.58	41,528	44,102	32,263	4.54	7,106
2020	9,024.62	4,448	4,724	4,301	4.54	947
2021	19,599.83	8,410	8,931	10,668	4.55	2,345
	595,056.76	454,926	483,128	111,929		24,614

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

1981	584,796.47	358,012	380,272	204,524	27.50	7,437
1986	14,355.08	8,327	8,845	5,510	27.81	198
1987	10,565.95	6,049	6,425	4,141	27.94	148
1988	10,064.07	5,717	6,072	3,992	27.69	144
1996	13,066.70	6,535	6,941	6,125	28.40	216
1997	7,850.23	3,853	4,093	3,758	28.45	132
1998	1,285.24	621	660	626	28.23	22
2000	4,592.72	2,120	2,252	2,341	28.49	82
2001	21,208.64	9,584	10,180	11,029	28.40	388
2006	121,501.80	47,665	50,629	70,873	28.53	2,484
2009	23,077.04	8,077	8,579	14,498	28.63	506
2010	83,101.75	27,914	29,650	53,452	28.50	1,876
2011	18,140.74	5,792	6,152	11,989	28.60	419
2012	762,409.88	231,010	245,373	517,036	28.57	18,097
2013	4,342.71	1,239	1,316	3,027	28.58	106
2014	19,208.44	5,142	5,462	13,747	28.49	483
2015	1,092,745.87	271,657	288,548	804,198	28.46	28,257
2017	85,111.22	17,610	18,705	66,406	28.43	2,336
2018	13,481.69	2,491	2,646	10,836	28.31	383

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2056 NET SALVAGE PERCENT.. 0						
2019	57,568.91	9,292	9,870	47,699	28.14	1,695
2020	37,762.45	5,136	5,455	32,307	28.05	1,152
2021	4,469.93	489	519	3,951	27.83	142
2024	120,577.42	1,953	2,074	118,503	25.36	4,673
	3,111,284.95	1,036,285	1,100,718	2,010,567		71,376
MONACA TRAINING CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 12-2071 NET SALVAGE PERCENT.. 0						
2016	1,247,550.71	221,565	235,300	1,012,251	38.98	25,968
2018	222,060.92	31,621	33,581	188,480	38.63	4,879
2019	23,486.95	2,901	3,081	20,406	38.44	531
2021	11,191,533.86	928,897	986,481	10,205,053	37.74	270,404
	12,684,632.44	1,184,984	1,258,443	11,426,189		301,782
UNIONTOWN OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 12-2071 NET SALVAGE PERCENT.. 0						
2021	11,414,704.77	947,420	1,006,152	10,408,553	37.74	275,796
	11,414,704.77	947,420	1,006,152	10,408,553		275,796
BRIDGEVILLE OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2063 NET SALVAGE PERCENT.. 0						
2020	3,516.00	416	442	3,074	32.90	93
2021	5,800.00	551	585	5,215	32.55	160
2023	6,114,072.48	265,351	281,800	5,832,272	31.26	186,573
	6,123,388.48	266,318	282,827	5,840,561		186,826

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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 38-S1.5						
NET SALVAGE PERCENT.. 0						
1931	2,210.37	2,210	2,210			
1948	213.77	214	214			
1950	50.07	50	50			
1951	83.90	82	84			
1953	2,340.02	2,266	2,340			
1954	2,045.54	1,967	2,046			
1955	6,393.45	6,104	6,393			
1956	268.33	254	268			
1961	5,439.17	4,975	5,286	153	3.24	47
1966	1,987.05	1,751	1,861	127	4.51	28
1969	1,191.77	1,025	1,089	103	5.31	19
1971	101,346.45	85,744	91,107	10,240	5.85	1,750
1972	8,891.48	7,457	7,923	968	6.13	158
1975	5,154.31	4,205	4,468	686	7.00	98
1976	6,451.68	5,654	6,008	444	6.83	65
1984	41,829.10	34,149	36,285	5,544	9.09	610
1985	3,172.67	2,564	2,724	448	9.37	48
1987	14,038.31	11,083	11,776	2,262	9.98	227
1989	3,887.72	2,988	3,175	713	10.67	67
1990	31,604.68	23,931	25,428	6,177	11.04	560
1993	7,976.09	5,764	6,124	1,852	12.06	154
1994	14,907.17	10,565	11,226	3,681	12.50	294
1995	27,445.20	19,135	20,332	7,113	12.78	557
1996	2,359.15	1,609	1,710	650	13.25	49
1997	1,320.34	880	935	385	13.74	28
1998	56,202.78	36,672	38,966	17,237	14.07	1,225
1999	27,114.54	17,229	18,307	8,808	14.58	604
2000	190,693.48	118,268	125,665	65,029	14.95	4,350
2001	10,688.35	6,432	6,834	3,854	15.49	249
2004	9,612.35	5,260	5,589	4,023	16.90	238
2007	18,302.80	8,862	9,416	8,887	18.55	479
2008	207,741.48	96,184	102,200	105,542	19.04	5,543
2010	21,553.99	8,949	9,509	12,045	20.31	593
2011	45,628.23	17,813	18,927	26,701	20.95	1,275
2012	5,840.10	2,132	2,265	3,575	21.60	166
2013	611,433.89	207,337	220,304	391,130	22.25	17,579
2014	115,958.37	36,237	38,503	77,455	22.92	3,379
2015	152,055.73	43,245	45,950	106,106	23.70	4,477
2016	63,189.70	16,221	17,235	45,954	24.37	1,886
2017	62,618.03	14,258	15,150	47,468	25.16	1,887
2018	96,189.18	19,074	20,267	75,922	25.94	2,927
2019	475,197.89	80,071	85,079	390,119	26.74	14,589

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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 38-S1.5						
NET SALVAGE PERCENT.. 0						
2020	90,640.02	12,526	13,309	77,331	27.53	2,809
2021	122,273.31	13,120	13,941	108,333	28.43	3,811
2022	405,708.74	30,996	32,935	372,774	29.23	12,753
2023	761,832.19	34,130	36,265	725,568	30.23	24,002
2024	160,806.08	2,123	2,256	158,550	31.13	5,093
	4,003,889.02	1,063,765	1,129,931	2,873,958		114,673
	49,858,856.05	7,728,178	8,203,718	41,655,137		1,320,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 2.65

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.16	8,740	9,308	7,207	20.83	346
	16,515.16	8,740	9,308	7,207		346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.8 2.10						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	31,940.82	27,135	22,418	9,523	9.22	1,033
1949	201,318.33	170,730	141,053	60,265	9.27	6,501
1950	497,186.86	420,884	347,725	149,462	9.32	16,037
1951	342,524.07	289,423	239,115	103,409	9.37	11,036
1952	971,794.06	819,737	677,248	294,546	9.41	31,301
1953	672,557.89	566,200	467,781	204,777	9.46	21,647
1954	976,211.74	820,350	677,754	298,458	9.50	31,417
1955	2,901,843.98	2,433,399	2,010,418	891,426	9.55	93,343
1956	1,700,528.46	1,423,223	1,175,834	524,694	9.59	54,713
1957	2,399,881.54	2,004,429	1,656,013	743,869	9.63	77,245
1958	2,880,691.93	2,400,999	1,983,650	897,042	9.67	92,765
1959	2,287,003.84	1,902,010	1,571,397	715,607	9.71	73,698
1960	2,594,004.30	2,152,453	1,778,307	815,697	9.75	83,661
1961	2,760,822.60	2,286,044	1,888,677	872,146	9.78	89,176
1962	2,463,819.89	2,035,214	1,681,447	782,373	9.82	79,671
1963	3,195,417.02	2,632,896	2,175,238	1,020,179	9.86	103,466
1964	3,163,434.62	2,600,438	2,148,422	1,015,013	9.89	102,630
1965	2,572,320.67	2,109,303	1,742,658	829,663	9.92	83,635
1966	3,625,351.77	2,965,175	2,449,759	1,175,593	9.95	118,150
1967	3,401,757.26	2,774,167	2,291,953	1,109,804	9.99	111,091
1968	2,685,361.46	2,183,924	1,804,308	881,053	10.02	87,929
1969	1,958,519.90	1,588,183	1,312,120	646,400	10.05	64,318
1970	964,884.75	780,119	644,516	320,369	10.08	31,783
1971	2,311,796.02	1,863,724	1,539,766	772,030	10.10	76,439
1972	846,502.11	680,224	561,986	284,516	10.13	28,086
1973	574,033.77	459,721	379,811	194,223	10.16	19,116
1974	1,258.15	1,004	829	429	10.18	42
1975	764.80	608	502	263	10.21	26
1976	244.50	202	167	78	10.06	8
1977	1,929.15	1,592	1,315	614	10.06	61
1978	166,405.76	136,719	112,954	53,452	10.08	5,303
1979	17,416.83	14,238	11,763	5,654	10.14	558
1980	199,614.14	162,246	134,045	65,569	10.23	6,409
1981	44.10	36	30	14	10.34	1
1983	1,345.69	1,076	889	457	10.40	44
1984	199.99	159	131	69	10.35	7
1985	34.85	28	23	12	10.33	1
1986	80.95	64	53	28	10.37	3
1988	0.10					
1989	27.80	21	17	11	10.45	1
1990	11,567.59	8,878	7,335	4,233	10.43	406
1992	44,682.39	33,749	27,883	16,799	10.50	1,600

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1997	3,980.91	2,881	2,380	1,601	10.46	153
1998	658.18	471	389	269	10.48	26
2008	77.54	47	39	39	10.54	4
2011	28,093.71	15,718	12,986	15,108	10.56	1,431
2023	415.96	50	41	375	10.25	37
	49,460,352.75	40,769,891	33,683,145	15,777,208		1,606,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8						3.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1952	120,284.68	82,515	68,216	52,069	20.41	2,551
1954	25,741.81	17,302	14,304	11,438	21.31	537
1955	99,130.03	65,929	54,504	44,626	21.77	2,050
1956	65,962.62	43,394	35,874	30,089	22.24	1,353
1957	86,341.09	56,175	46,440	39,901	22.71	1,757
1958	76,890.06	49,458	40,887	36,003	23.19	1,553
1959	79,724.29	50,693	41,908	37,816	23.67	1,598
1960	56,785.24	35,679	29,496	27,289	24.16	1,130
1961	15,983.89	9,922	8,203	7,781	24.65	316
1962	69,273.46	42,481	35,119	34,154	25.14	1,359
1963	99,977.41	60,524	50,036	49,941	25.65	1,947
1964	156,693.90	93,654	77,425	79,269	26.15	3,031
1965	55,352.10	32,641	26,985	28,367	26.67	1,064
1966	98,020.05	57,017	47,137	50,883	27.19	1,871
1967	46,131.22	26,465	21,879	24,252	27.71	875
1968	252,812.83	142,976	118,200	134,613	28.24	4,767
1969	552,500.24	307,953	254,588	297,912	28.77	10,355
1970	563,196.81	309,240	255,652	307,545	29.31	10,493
1971	1,210,100.45	654,205	540,838	669,262	29.86	22,413
1972	911,948.30	485,293	401,197	510,751	30.41	16,795
1973	1,984,597.07	1,039,314	859,212	1,125,385	30.96	36,350
1974	2,501,871.50	1,288,264	1,065,022	1,436,850	31.53	45,571
1975	2,371,517.73	1,200,723	992,651	1,378,867	32.09	42,969
1976	2,045,534.35	1,297,482	1,072,642	972,892	27.92	34,846
1977	4,159,649.20	2,603,524	2,152,361	2,007,288	28.34	70,829
1978	4,319,545.81	2,666,456	2,204,388	2,115,158	28.77	73,520
1979	5,357,759.02	3,260,732	2,695,682	2,662,077	29.21	91,136
1980	6,918,536.20	4,148,354	3,429,488	3,489,048	29.66	117,635
1981	7,544,930.31	4,455,281	3,683,228	3,861,702	30.11	128,253
1982	7,556,852.88	4,391,287	3,630,324	3,926,529	30.58	128,402
1983	6,371,970.35	3,642,218	3,011,060	3,360,910	31.04	108,277
1984	7,172,352.68	4,029,428	3,331,171	3,841,182	31.53	121,826
1985	6,603,304.96	3,643,704	3,012,289	3,591,016	32.01	112,184
1986	7,546,690.41	4,088,042	3,379,628	4,167,062	32.50	128,217
1987	7,618,766.06	4,047,850	3,346,401	4,272,365	33.01	129,426
1988	8,749,182.69	4,588,071	3,793,007	4,956,176	33.03	150,051
1989	7,743,267.97	3,976,168	3,287,140	4,456,128	33.55	132,821
1990	6,260,708.45	3,146,006	2,600,837	3,659,871	34.08	107,391
1991	6,499,243.56	3,192,428	2,639,214	3,860,030	34.61	111,529
1992	7,408,352.67	3,578,234	2,958,164	4,450,189	34.70	128,248
1993	7,746,105.13	3,649,965	3,017,465	4,728,640	35.25	134,146
1994	9,750,408.59	4,478,363	3,702,310	6,048,099	35.81	168,894
1995	9,708,007.27	4,369,574	3,612,373	6,095,634	35.94	169,606

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1996	9,992,123.66	4,372,553	3,614,836	6,377,288	36.52	174,625
1997	12,092,465.75	5,171,948	4,275,705	7,816,761	36.69	213,049
1998	10,593,106.85	4,392,961	3,631,708	6,961,399	37.28	186,733
1999	9,149,483.21	3,697,306	3,056,602	6,092,881	37.48	162,564
2000	9,115,986.16	3,583,494	2,962,513	6,153,473	37.70	163,222
2001	10,602,130.19	4,022,448	3,325,401	7,276,729	38.31	189,943
2002	7,049,960.31	2,591,565	2,142,474	4,907,486	38.56	127,269
2003	10,364,290.82	3,684,505	3,046,020	7,318,271	38.83	188,470
2004	15,971,497.79	5,478,224	4,528,906	11,442,592	39.11	292,575
2005	21,928,504.56	7,238,599	5,984,227	15,944,278	39.41	404,574
2006	11,026,083.50	3,493,063	2,887,752	8,138,332	39.72	204,893
2007	35,941,944.69	10,955,105	9,056,702	26,885,243	39.73	676,699
2008	55,609,189.79	16,160,031	13,359,670	42,249,520	40.08	1,054,130
2009	33,909,924.25	9,410,004	7,779,351	26,130,573	40.14	650,986
2010	44,454,853.71	11,664,954	9,643,542	34,811,312	40.53	858,902
2011	82,102,980.01	20,377,960	16,846,677	65,256,303	40.64	1,605,716
2012	88,653,011.12	20,691,613	17,105,977	71,547,034	40.78	1,754,464
2013	116,505,188.76	25,537,937	21,112,485	95,392,704	40.67	2,345,530
2014	123,636,880.17	25,246,651	20,871,675	102,765,205	40.60	2,531,163
2015	119,082,663.14	22,423,265	18,537,552	100,545,111	40.58	2,477,701
2016	168,597,439.94	28,948,180	23,931,769	144,665,671	40.60	3,563,194
2017	181,384,348.20	28,114,574	23,242,618	158,141,730	40.43	3,911,495
2018	155,918,585.22	21,516,765	17,788,139	138,130,446	40.09	3,445,509
2019	229,874,377.64	27,630,900	22,842,759	207,031,619	39.63	5,224,114
2020	227,957,405.57	23,160,472	19,147,009	208,810,397	39.06	5,345,888
2021	206,687,283.28	16,948,357	14,011,387	192,675,896	38.25	5,037,278
2022	276,063,751.52	16,950,314	14,013,006	262,050,746	36.95	7,092,036
2023	259,882,489.10	10,161,405	8,400,542	251,481,947	34.82	7,222,342
2024	231,657,059.30	3,173,702	2,623,733	229,033,326	29.98	7,639,537
	2,914,387,013.55	466,203,839	385,415,682	2,528,971,332		67,304,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 2.31

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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						
1986	8,075.50	5,336	5,517	2,558	19.72	130
1987	30,559.30	19,894	20,570	9,989	20.06	498
1988	109,366.89	70,093	72,475	36,892	20.40	1,808
1989	91,384.26	57,609	59,567	31,817	20.76	1,533
1990	92,220.11	57,130	59,072	33,148	21.14	1,568
1991	117,128.18	71,237	73,658	43,470	21.53	2,019
1992	49,731.24	29,824	30,838	18,893	21.64	873
1993	94,126.20	55,299	57,178	36,948	22.06	1,675
1994	174,983.34	100,598	104,017	70,966	22.49	3,155
1995	69,861.24	39,255	40,589	29,272	22.94	1,276
1996	291,806.81	160,873	166,340	125,467	23.13	5,424
1997	54,683.03	29,387	30,386	24,297	23.60	1,030
1998	19,906.21	10,465	10,821	9,085	23.83	381
1999	420,726.19	216,001	223,342	197,384	24.09	8,194
2000	817,067.85	408,942	422,840	394,228	24.37	16,177
2001	177,298.37	85,937	88,858	88,440	24.89	3,553
2002	207,788.42	98,284	101,624	106,164	24.98	4,250
2003	345,499.87	158,343	163,724	181,776	25.31	7,182
2004	265,045.73	117,415	121,405	143,641	25.67	5,596
2005	107,467.10	46,114	47,681	59,786	25.83	2,315
2006	455,443.35	187,870	194,255	261,188	26.23	9,958
2007	455,599.53	180,919	187,068	268,532	26.44	10,156
2008	1,218,406.00	466,040	481,879	736,527	26.50	27,793
2009	415,576.07	151,851	157,012	258,564	26.78	9,655
2010	1,425,217.02	497,258	514,158	911,059	26.90	33,868
2011	2,015,358.43	667,890	690,589	1,324,769	27.07	48,939
2012	696,470.55	218,761	226,196	470,275	27.11	17,347
2013	3,074,280.78	909,065	939,960	2,134,321	27.19	78,497
2014	10,291,795.67	2,851,857	2,948,780	7,343,016	27.18	270,162
2015	9,038,980.70	2,323,922	2,402,902	6,636,079	27.21	243,884
2016	8,852,100.46	2,101,489	2,172,910	6,679,190	27.04	247,011
2017	16,734,522.20	3,611,310	3,734,043	13,000,479	26.95	482,393
2018	16,780,717.60	3,262,172	3,373,039	13,407,679	26.59	504,238
2019	21,167,741.66	3,623,917	3,747,079	17,420,663	26.23	664,150
2020	18,326,771.85	2,686,705	2,778,015	15,548,757	25.70	605,010
2021	9,239,359.01	1,111,495	1,149,270	8,090,089	24.99	323,733
2022	9,970,845.48	915,324	946,432	9,024,413	23.90	377,591
2023	7,875,772.16	474,121	490,234	7,385,538	22.11	334,036
2024	50,024,818.90	1,115,553	1,153,466	48,871,353	18.24	2,679,350
	191,604,503.26	29,195,555	30,187,789	161,416,714		7,036,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 3.67

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	544	229	362	4.22	86
1983	26,406.23	22,968	9,653	16,753	6.20	2,702
1984	1,074.83	930	391	684	6.31	108
1987	6,793.84	5,694	2,393	4,401	7.23	609
1988	15,907.49	13,151	5,527	10,380	7.63	1,360
1989	20,307.27	16,613	6,982	13,325	7.87	1,693
1996	48,076.94	35,111	14,755	33,322	10.49	3,177
	119,158.02	95,011	39,930	79,228		9,735
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 8.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1939	5,635.60	5,358	4,392	1,244	2.22	560
1940	6,269.80	5,895	4,832	1,438	2.69	535
1941	9,121.13	8,483	6,954	2,167	3.15	688
1942	10,913.82	10,038	8,228	2,686	3.61	744
1943	3,767.72	3,428	2,810	958	4.06	236
1944	3,704.89	3,335	2,734	971	4.49	216
1945	4,398.74	3,918	3,212	1,187	4.92	241
1946	9,598.17	8,459	6,934	2,664	5.34	499
1947	21,048.65	18,382	15,068	5,981	5.70	1,049
1948	29,359.62	25,443	20,856	8,504	6.00	1,417
1949	45,194.79	38,902	31,889	13,306	6.26	2,126
1950	60,052.27	51,380	42,117	17,935	6.49	2,763
1951	78,070.52	66,423	54,449	23,622	6.70	3,526
1952	83,670.86	70,842	58,071	25,600	6.88	3,721
1953	76,858.99	64,769	53,093	23,766	7.05	3,371
1954	119,313.57	100,126	82,075	37,239	7.20	5,172
	566,979.14	485,181	397,714	169,265		26,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 4.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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						
1955	222,986.19	178,487	146,423	76,563	8.98	8,526
1956	260,475.19	206,182	169,143	91,332	9.38	9,737
1957	240,651.72	188,404	154,558	86,094	9.77	8,812
1958	334,061.95	258,564	212,115	121,947	10.17	11,991
1959	429,761.23	328,815	269,746	160,015	10.57	15,139
1960	325,608.25	246,231	201,997	123,611	10.97	11,268
1961	412,668.30	308,399	252,997	159,671	11.37	14,043
1962	502,965.47	371,299	304,598	198,367	11.78	16,839
1963	621,195.42	453,056	371,667	249,528	12.18	20,487
1964	630,540.50	454,128	372,547	257,994	12.59	20,492
1965	625,063.13	444,351	364,526	260,537	13.01	20,026
1966	762,636.22	535,203	439,057	323,579	13.42	24,112
1967	878,621.28	608,199	498,940	379,681	13.85	27,414
1968	953,116.57	650,874	533,949	419,168	14.27	29,374
1969	682,200.35	459,346	376,828	305,372	14.70	20,774
1970	493,328.65	327,462	268,636	224,693	15.13	14,851
1971	428,752.84	280,404	230,031	198,722	15.57	12,763
1972	432,907.63	278,888	228,788	204,120	16.01	12,750
1973	326,352.00	207,051	169,856	156,496	16.45	9,513
1974	73,370.19	45,815	37,585	35,785	16.90	2,117
1975	112,236.61	68,938	56,554	55,683	17.36	3,208
1976	284,075.00	213,198	174,898	109,177	16.10	6,781
1977	1,522,875.50	1,133,629	929,980	592,896	16.28	36,419
1978	1,069,523.56	789,308	647,514	422,010	16.48	25,607
1979	1,360,957.35	989,008	811,339	549,618	17.08	32,179
1980	1,905,508.93	1,371,204	1,124,876	780,633	17.31	45,097
1981	2,247,946.60	1,590,872	1,305,082	942,865	17.93	52,586
1982	1,858,952.73	1,301,081	1,067,350	791,603	18.19	43,519
1983	1,902,235.11	1,315,776	1,079,406	822,829	18.46	44,574
1984	2,356,980.87	1,609,818	1,320,625	1,036,356	18.76	55,243
1985	2,790,557.26	1,880,836	1,542,956	1,247,601	19.06	65,457
1986	3,148,737.42	2,080,686	1,706,905	1,441,832	19.72	73,115
1987	3,833,408.49	2,495,549	2,047,240	1,786,168	20.06	89,041
1988	4,662,434.81	2,988,154	2,451,352	2,211,083	20.40	108,386
1989	4,489,884.91	2,830,423	2,321,956	2,167,929	20.76	104,428
1990	4,649,066.11	2,880,096	2,362,706	2,286,360	21.14	108,153
1991	4,370,536.46	2,658,160	2,180,639	2,189,897	21.53	101,714
1992	5,029,590.81	3,016,246	2,474,397	2,555,194	21.64	118,077
1993	5,323,970.05	3,127,832	2,565,938	2,758,032	22.06	125,024
1994	6,400,229.61	3,679,492	3,018,496	3,381,734	22.49	150,366
1995	5,651,785.88	3,175,738	2,605,238	3,046,548	22.94	132,805
1996	5,430,117.76	2,993,624	2,455,839	2,974,279	23.13	128,590
1997	5,690,751.74	3,058,210	2,508,823	3,181,929	23.60	134,828

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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						
1998	6,245,078.17	3,283,038	2,693,262	3,551,816	23.83	149,048
1999	6,631,683.18	3,404,706	2,793,073	3,838,610	24.09	159,345
2000	6,858,495.46	3,432,677	2,816,019	4,042,476	24.37	165,879
2001	6,703,839.81	3,249,351	2,665,627	4,038,213	24.89	162,242
2002	5,754,435.80	2,721,848	2,232,886	3,521,550	24.98	140,975
2003	5,502,547.02	2,521,817	2,068,789	3,433,758	25.31	135,668
2004	7,966,469.31	3,529,146	2,895,158	5,071,311	25.67	197,558
2005	8,438,785.97	3,621,083	2,970,579	5,468,207	25.83	211,700
2006	8,198,824.72	3,382,015	2,774,458	5,424,367	26.23	206,800
2007	11,778,526.29	4,677,253	3,837,015	7,941,511	26.44	300,360
2008	13,845,880.15	5,296,049	4,344,649	9,501,231	26.50	358,537
2009	12,677,382.53	4,632,316	3,800,151	8,877,232	26.78	331,487
2010	14,977,576.68	5,225,677	4,286,919	10,690,658	26.90	397,422
2011	22,113,299.20	7,328,347	6,011,858	16,101,441	27.07	594,808
2012	28,022,181.50	8,801,767	7,220,588	20,801,594	27.11	767,303
2013	33,493,504.32	9,904,029	8,124,836	25,368,668	27.19	933,015
2014	35,103,983.05	9,727,314	7,979,866	27,124,117	27.18	997,944
2015	40,182,160.85	10,330,834	8,474,968	31,707,193	27.21	1,165,277
2016	31,141,938.98	7,393,096	6,064,975	25,076,964	27.04	927,403
2017	49,118,212.37	10,599,710	8,695,542	40,422,670	26.95	1,499,914
2018	47,812,220.17	9,294,696	7,624,965	40,187,255	26.59	1,511,367
2019	59,409,892.28	10,170,974	8,343,826	51,066,066	26.23	1,946,857
2020	60,128,255.45	8,814,802	7,231,281	52,896,974	25.70	2,058,248
2021	64,740,174.74	7,788,243	6,389,136	58,351,039	24.99	2,334,976
2022	64,637,779.47	5,933,748	4,867,789	59,769,990	23.90	2,500,836
2023	71,030,206.31	4,276,018	3,507,860	67,522,346	22.11	3,053,928
2024	79,164,208.99	1,765,362	1,448,226	77,715,983	18.24	4,260,745
	887,407,169.42	215,184,952	176,528,397	710,878,772		29,565,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						3.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1914	11.39	11	11			
1918	608.81	609	609			
1919	475.00	475	475			
1920	279.87	280	280			
1921	613.04	613	613			
1922	667.98	668	668			
1923	846.05	846	846			
1924	816.55	817	817			
1925	1,974.96	1,975	1,975			
1926	2,769.76	2,770	2,770			
1927	4,325.86	4,326	4,326			
1928	5,410.44	5,410	5,410			
1929	4,649.57	4,650	4,650			
1930	359.82	360	360			
1931	22.98	23	23			
1934	120.37	120	120			
1935	24.93	25	25			
1936	437.78	438	438			
1937	71.89	72	72			
1938	217.31	215	217			
1939	398.07	392	397	1	0.69	1
1941	1,977.56	1,923	1,948	30	1.22	25
1942	1,981.23	1,914	1,939	42	1.49	28
1943	1,799.52	1,728	1,751	49	1.76	28
1944	102.71	98	99	4	2.04	2
1945	667.35	632	640	27	2.31	12
1946	4,033.61	3,796	3,846	188	2.59	73
1947	2,181.33	2,039	2,066	115	2.87	40
1948	15,033.65	13,957	14,140	894	3.15	284
1949	14,693.70	13,545	13,723	971	3.44	282
1950	27,917.20	25,551	25,886	2,031	3.73	545
1951	53,045.86	48,211	48,844	4,202	4.01	1,048
1952	33,982.89	30,654	31,056	2,927	4.31	679
1953	18,413.65	16,489	16,705	1,709	4.60	372
1954	52,455.30	46,614	47,226	5,229	4.90	1,067
1955	60,970.55	53,765	54,471	6,500	5.20	1,250
1956	29,162.79	25,517	25,852	3,311	5.50	602
1957	77,292.01	67,086	67,966	9,326	5.81	1,605
1958	116,700.84	100,469	101,788	14,913	6.12	2,437
1959	161,297.18	137,725	139,533	21,764	6.43	3,385
1960	161,324.89	136,576	138,368	22,957	6.75	3,401
1961	150,187.31	126,055	127,709	22,478	7.07	3,179
1962	150,286.09	125,046	126,687	23,599	7.39	3,193

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1963	125,843.30	103,764	105,126	20,717	7.72	2,684
1964	197,114.31	161,052	163,166	33,948	8.05	4,217
1965	195,974.75	158,651	160,733	35,242	8.38	4,205
1966	195,622.52	156,854	158,913	36,710	8.72	4,210
1967	166,498.06	132,214	133,949	32,549	9.06	3,593
1968	136,599.51	107,386	108,795	27,805	9.41	2,955
1969	135,060.64	105,101	106,480	28,581	9.76	2,928
1970	109,541.10	84,372	85,479	24,062	10.11	2,380
1971	262,067.63	199,709	202,330	59,738	10.47	5,706
1972	216,581.36	163,224	165,366	51,215	10.84	4,725
1973	136,635.96	101,825	103,161	33,475	11.21	2,986
1974	176,252.79	129,867	131,571	44,682	11.58	3,859
1975	191,693.10	139,587	141,419	50,274	11.96	4,204
1976	78,125.40	63,547	64,381	13,744	11.11	1,237
1977	168,192.51	135,580	137,359	30,834	11.41	2,702
1978	155,180.96	123,896	125,522	29,659	11.72	2,531
1979	299,482.17	236,651	239,757	59,725	12.06	4,952
1980	555,089.06	433,913	439,608	115,481	12.40	9,313
1981	582,530.80	450,180	456,088	126,443	12.76	9,909
1982	368,745.59	281,537	285,232	83,514	13.14	6,356
1983	279,428.20	210,633	213,397	66,031	13.53	4,880
1984	379,616.47	282,321	286,026	93,590	13.93	6,719
1985	520,546.86	383,695	388,731	131,816	14.06	9,375
1986	527,351.47	382,910	387,936	139,415	14.49	9,621
1987	530,173.76	378,915	383,888	146,286	14.94	9,792
1988	611,966.71	432,354	438,029	173,938	15.13	11,496
1989	686,386.42	476,489	482,743	203,643	15.60	13,054
1990	377,757.82	258,726	262,122	115,636	15.83	7,305
1991	484,086.31	325,161	329,429	154,657	16.33	9,471
1992	718,843.93	475,371	481,610	237,234	16.60	14,291
1993	860,959.88	557,213	564,526	296,434	17.13	17,305
1994	331,954.67	211,024	213,794	118,161	17.43	6,779
1995	8,118.83	5,063	5,129	2,990	17.75	168
1996	1,684,449.38	1,024,314	1,037,758	646,691	18.31	35,319
1997	632,946.71	376,540	381,482	251,465	18.67	13,469
1998	920,365.83	534,917	541,938	378,428	19.04	19,875
1999	972,087.82	550,979	558,210	413,878	19.43	21,301
2000	5,707.49	3,149	3,190	2,517	19.83	127
2001	296,841.34	159,166	161,255	135,586	20.25	6,696
2002	1,103,602.95	573,984	581,517	522,086	20.69	25,234
2003	807,082.16	406,204	411,535	395,547	21.14	18,711
2004	830,535.52	403,557	408,854	421,682	21.60	19,522
2005	391,171.39	183,029	185,431	205,740	22.08	9,318

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2006	496,455.82	223,107	226,035	270,421	22.57	11,981
2007	1,020,641.28	439,080	444,843	575,798	23.07	24,959
2008	1,049,872.80	430,868	436,523	613,350	23.58	26,011
2009	1,366,500.89	535,122	542,145	824,356	23.95	34,420
2010	1,086,686.27	402,617	407,901	678,785	24.49	27,717
2011	1,026,562.90	358,065	362,765	663,798	25.05	26,499
2012	1,318,528.54	430,631	436,283	882,246	25.60	34,463
2013	1,290,096.28	391,802	396,944	893,152	26.18	34,116
2014	1,111,563.17	311,460	315,548	796,015	26.76	29,746
2015	2,491,469.80	638,065	646,439	1,845,031	27.35	67,460
2016	1,243,877.13	287,958	291,737	952,140	27.95	34,066
2017	1,219,302.92	250,445	253,732	965,571	28.69	33,655
2018	1,074,030.56	193,003	195,536	878,495	29.30	29,983
2019	1,458,382.01	222,841	225,766	1,232,616	30.04	41,032
2020	1,998,358.02	250,594	253,883	1,744,475	30.80	56,639
2021	2,074,214.92	202,651	205,311	1,868,904	31.55	59,236
2022	2,342,557.04	163,042	165,182	2,177,375	32.31	67,390
2023	2,493,718.59	101,993	103,332	2,390,387	33.19	72,021
2024	1,384,283.59	16,611	16,829	1,367,455	34.19	39,996
	47,122,525.62	18,919,064	19,167,044	27,955,482		1,150,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 2.44						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2000	294,688.74	263,334	294,689			
2001	277,338.51	244,834	277,339			
2003	512.19	438	512			
2004	107,486.22	89,977	107,486			
2005	168,589.63	138,142	168,590			
2007	107,217.24	83,286	106,124	1,093	5.00	219
2008	484,772.22	364,500	464,452	20,320	5.42	3,749
2009	420,286.52	303,867	387,193	33,094	5.91	5,600
2010	824,098.58	571,430	728,126	95,973	6.37	15,066
2011	11,254,909.61	7,429,366	9,466,627	1,788,283	6.91	258,796
2012	8,730,564.11	5,441,761	6,933,987	1,796,577	7.50	239,544
2014	306,845.90	166,525	212,189	94,657	8.78	10,781
2015	372,363.90	185,139	235,907	136,457	9.52	14,334
2016	392,669.21	176,819	225,306	167,363	10.27	16,296
2017	189,185.00	75,769	96,546	92,639	11.10	8,346
2018	497,006.52	173,505	221,083	275,924	11.97	23,051
2019	124,686.55	36,945	47,076	77,611	12.86	6,035
2020	72,603.67	17,635	22,471	50,133	13.77	3,641
2021	23,032.74	4,337	5,526	17,507	14.73	1,189
2024	244,285.35	5,619	7,160	237,125	17.70	13,397
	24,893,142.41	15,773,228	20,008,389	4,884,753		620,044
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9						2.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,137.74	4,038	4,138			
1938	11,005.09	10,693	11,005			
1939	8,188.10	7,922	8,170	18	1.79	10
1940	7,239.75	6,971	7,189	51	2.04	25
1941	10,338.16	9,908	10,218	120	2.29	52
1942	7,780.37	7,421	7,653	127	2.54	50
1943	3,537.77	3,358	3,463	75	2.80	27
1944	3,588.42	3,389	3,495	93	3.05	30
1945	4,781.50	4,494	4,635	146	3.31	44
1946	11,632.18	10,877	11,218	414	3.57	116
1947	17,013.75	15,832	16,328	686	3.82	180
1948	21,699.04	20,089	20,718	981	4.08	240
1949	28,118.69	25,900	26,711	1,408	4.34	324
1950	32,800.74	30,057	30,998	1,803	4.60	392
1951	28,709.77	26,173	26,992	1,718	4.86	353
1952	30,005.09	27,212	28,064	1,941	5.12	379
1953	36,010.63	32,488	33,505	2,506	5.38	466
1954	33,937.20	30,451	31,404	2,533	5.65	448
1955	42,730.24	38,131	39,325	3,405	5.92	575
1956	45,236.20	40,137	41,394	3,842	6.20	620
1957	41,696.56	36,784	37,936	3,761	6.48	580
1958	47,248.22	41,424	42,721	4,527	6.78	668
1959	65,305.00	56,887	58,668	6,637	7.09	936
1960	47,711.97	41,292	42,585	5,127	7.40	693
1961	41,420.98	35,599	36,714	4,707	7.73	609
1962	59,371.31	50,660	52,246	7,125	8.07	883
1963	63,353.47	53,643	55,322	8,031	8.43	953
1964	113,838.88	95,625	98,619	15,220	8.80	1,730
1965	151,369.42	126,077	130,024	21,345	9.19	2,323
1966	140,492.97	115,997	119,629	20,864	9.59	2,176
1967	128,538.65	105,145	108,437	20,102	10.01	2,008
1968	166,782.03	135,093	139,322	27,460	10.45	2,628
1969	158,072.92	126,746	130,714	27,359	10.90	2,510
1970	144,994.98	115,020	118,621	26,374	11.37	2,320
1971	126,760.50	99,426	102,539	24,222	11.86	2,042
1972	79,783.87	61,840	63,776	16,008	12.37	1,294
1973	74,251.00	56,850	58,630	15,621	12.89	1,212
1974	12,626.12	9,543	9,842	2,784	13.43	207
1975	22,045.43	16,438	16,953	5,092	13.99	364
1976	41,129.27	32,262	33,272	7,857	13.31	590
1977	39,020.32	30,159	31,103	7,917	13.93	568
1978	39,781.75	30,282	31,230	8,552	14.56	587
1979	98,738.20	74,439	76,770	21,968	14.83	1,481

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	210,190.66	155,919	160,801	49,390	15.46	3,195
1981	300,121.52	218,909	225,763	74,359	16.11	4,616
1982	239,617.42	171,758	177,135	62,482	16.76	3,728
1983	274,584.11	194,460	200,548	74,036	17.06	4,340
1984	344,049.65	239,183	246,671	97,379	17.72	5,495
1985	357,599.14	243,847	251,481	106,118	18.39	5,770
1986	433,975.23	290,069	299,150	134,825	19.06	7,074
1987	503,190.28	329,489	339,805	163,385	19.73	8,281
1988	587,913.27	376,794	388,591	199,322	20.40	9,771
1989	686,734.23	430,514	443,993	242,741	21.08	11,515
1990	726,291.59	447,468	461,477	264,815	21.45	12,346
1991	662,571.72	398,537	411,014	251,558	22.14	11,362
1992	726,323.79	426,134	439,475	286,849	22.83	12,565
1993	630,122.55	360,304	371,584	258,539	23.53	10,988
1994	733,804.33	408,435	421,222	312,582	24.23	12,901
1995	651,804.69	352,822	363,868	287,937	24.93	11,550
1996	748,412.46	393,440	405,758	342,654	25.64	13,364
1997	716,801.04	365,569	377,014	339,787	26.34	12,900
1998	617,536.16	305,063	314,614	302,922	27.06	11,194
1999	519,946.14	248,430	256,208	263,738	27.78	9,494
2000	1,118,135.71	516,020	532,176	585,960	28.49	20,567
2001	1,028,065.81	457,386	471,706	556,360	29.22	19,040
2002	1,001,067.38	428,657	442,077	558,990	29.94	18,670
2003	1,100,595.87	452,565	466,734	633,862	30.67	20,667
2004	1,070,815.38	421,901	435,110	635,705	31.40	20,245
2005	752,763.53	283,566	292,444	460,320	32.13	14,327
2006	212,070.60	76,155	78,539	133,532	32.87	4,062
2007	2,945,038.35	1,005,436	1,036,914	1,908,124	33.60	56,789
2008	1,398,827.14	450,143	464,236	934,591	34.60	27,011
2009	1,760,594.25	534,692	551,432	1,209,162	35.35	34,205
2010	1,431,540.05	408,562	421,353	1,010,187	36.09	27,991
2011	1,547,995.45	413,315	426,255	1,121,740	36.83	30,457
2012	1,663,107.08	412,949	425,878	1,237,229	37.58	32,923
2013	1,020,818.46	234,278	241,613	779,205	38.33	20,329
2014	1,230,196.23	258,833	266,937	963,259	39.09	24,642
2015	1,325,761.24	252,160	260,055	1,065,706	40.09	26,583
2016	1,383,746.64	236,482	243,886	1,139,861	40.84	27,910
2017	1,939,478.75	293,443	302,630	1,636,849	41.60	39,347
2018	1,445,375.65	190,067	196,017	1,249,359	42.37	29,487
2019	1,086,340.51	121,236	125,032	961,309	43.13	22,289
2020	790,068.11	72,212	74,473	715,595	43.89	16,304
2021	1,293,745.06	91,985	94,865	1,198,880	44.66	26,845

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2022	1,835,852.80	92,711	95,613	1,740,240	45.43	38,306
2023	2,636,671.11	78,836	81,304	2,555,367	45.98	55,576
2024	2,337,883.90	21,041	21,700	2,316,184	46.09	50,254
	48,320,969.29	16,064,547	16,567,447	31,753,522		920,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 1.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1939	6.05	6	6			
1949	60.67	55	61			
1955	367.13	320	367			
1957	423.44	364	423			
1958	612.40	523	612			
1960	208.37	176	208			
1961	820.99	688	814	7	8.11	1
1962	4,516.66	3,757	4,447	70	8.41	8
1963	10,168.85	8,397	9,938	231	8.71	27
1964	14,495.08	11,880	14,061	434	9.02	48
1965	18,226.93	14,826	17,548	679	9.33	73
1966	45,944.36	37,077	43,883	2,061	9.65	214
1967	36,308.23	29,061	34,396	1,912	9.98	192
1968	47,901.88	38,015	44,994	2,908	10.32	282
1969	44,040.71	34,651	41,012	3,029	10.66	284
1970	47,915.08	37,364	44,223	3,692	11.01	335
1971	40,566.88	31,342	37,096	3,471	11.37	305
1972	23,545.31	18,017	21,325	2,220	11.74	189
1973	20,828.73	15,780	18,677	2,152	12.12	178
1974	1,850.15	1,387	1,642	208	12.51	17
1975	1,483.09	1,100	1,302	181	12.90	14
1976	2,353.72	1,880	2,225	129	12.19	11
1977	2,290.81	1,814	2,147	144	12.46	12
1978	3,716.48	2,915	3,450	266	12.76	21
1979	9,485.78	7,367	8,719	767	13.06	59
1980	15,283.89	11,744	13,900	1,384	13.39	103
1981	24,946.39	18,954	22,434	2,512	13.73	183
1982	28,741.25	21,579	25,540	3,201	14.08	227
1983	31,268.59	23,183	27,439	3,830	14.45	265
1984	33,067.56	24,189	28,630	4,438	14.83	299
1985	34,613.99	24,832	29,391	5,223	15.53	336
1986	48,975.78	34,621	40,977	7,999	15.93	502
1987	60,873.39	42,368	50,146	10,727	16.34	656
1988	78,292.41	53,599	63,439	14,853	16.78	885
1989	87,003.58	58,545	69,292	17,712	17.22	1,029
1990	87,130.07	57,576	68,146	18,984	17.67	1,074
1991	73,297.03	47,518	56,241	17,056	18.13	941
1992	81,730.85	51,932	61,465	20,266	18.60	1,090
1993	58,748.67	36,542	43,250	15,499	19.09	812
1994	70,179.93	42,690	50,527	19,653	19.58	1,004
1995	78,771.99	46,806	55,398	23,374	20.09	1,163
1996	84,429.65	48,707	57,648	26,782	20.84	1,285
1997	98,060.31	55,110	65,227	32,833	21.37	1,536

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1998	36,090.98	19,735	23,358	12,733	21.89	582
1999	18,971.74	10,078	11,928	7,044	22.43	314
2000	178,221.14	91,392	108,169	70,052	23.20	3,019
2001	69,245.81	34,374	40,684	28,562	23.75	1,203
2002	376,198.47	179,635	212,612	163,586	24.53	6,669
2003	543,663.35	250,357	296,317	247,346	25.09	9,858
2004	896,664.11	395,429	468,021	428,643	25.88	16,563
2005	715,729.74	302,968	358,586	357,144	26.45	13,503
2006	424,522.88	171,210	202,640	221,883	27.25	8,142
2007	853,059.48	326,892	386,902	466,157	28.04	16,625
2008	552,290.89	200,371	237,154	315,137	28.83	10,931
2009	783,852.47	268,234	317,475	466,377	29.63	15,740
2010	621,859.29	199,928	236,630	385,229	30.43	12,660
2011	696,515.95	209,303	247,726	448,790	31.23	14,370
2012	685,872.87	190,741	225,757	460,116	32.23	14,276
2013	507,033.26	130,257	154,169	352,864	33.03	10,683
2014	641,889.34	151,101	178,840	463,049	33.83	13,688
2015	542,270.33	115,395	136,579	405,691	34.83	11,648
2016	544,984.92	103,656	122,685	422,300	35.83	11,786
2017	688,176.89	115,889	137,163	551,014	36.63	15,043
2018	754,463.65	109,925	130,105	624,359	37.63	16,592
2019	948,936.27	116,719	138,146	810,790	38.63	20,989
2020	1,000,546.22	100,355	118,778	881,768	39.63	22,250
2021	978,271.91	75,914	89,850	888,422	40.63	21,866
2022	1,022,885.25	56,156	66,465	956,420	41.63	22,974
2023	1,393,070.24	44,857	53,091	1,339,979	42.63	31,433
2024	1,220,219.39	11,592	13,720	1,206,499	43.63	27,653
	19,149,059.95	4,981,720	5,896,216	13,252,844		386,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.3 2.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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-S4						
NET SALVAGE PERCENT.. 0						
1975	25,521.36	23,601	25,521			
1976	13,537.51	12,716	13,538			
1978	1,298.17	1,205	1,298			
1979	41,585.63	38,529	41,586			
1980	77,981.63	71,696	77,982			
1981	103,266.27	94,158	103,266			
1982	111,302.16	100,562	111,302			
1983	94,117.82	84,198	93,690	428	4.88	88
1984	99,913.46	88,843	98,859	1,054	5.04	209
1985	116,651.32	102,537	114,096	2,555	5.43	471
1986	125,284.72	108,772	121,034	4,251	5.83	729
1987	160,671.14	137,663	153,182	7,489	6.25	1,198
1988	175,231.44	148,053	164,744	10,487	6.69	1,568
1989	145,258.00	120,898	134,527	10,731	7.14	1,503
1990	142,192.52	116,470	129,600	12,593	7.60	1,657
1991	135,116.56	108,809	121,075	14,042	8.08	1,738
1992	132,026.36	103,997	115,721	16,305	8.74	1,866
1993	112,240.68	86,740	96,519	15,722	9.24	1,702
1994	183,957.47	138,759	154,402	29,555	9.91	2,982
1995	147,470.58	108,450	120,676	26,795	10.58	2,533
1996	122,296.27	87,576	97,449	24,847	11.27	2,205
1997	182,243.36	126,404	140,654	41,589	12.11	3,434
1998	181,141.24	121,546	135,248	45,893	12.95	3,544
1999	139,856.99	90,641	100,859	38,998	13.80	2,826
2000	194,709.49	121,713	135,434	59,275	14.64	4,049
2001	229,158.20	137,907	153,454	75,704	15.49	4,887
2002	154,764.90	89,160	99,211	55,554	16.49	3,369
2003	133,893.00	73,989	82,331	51,562	17.34	2,974
2024	26,670.46	288	320	26,350	38.34	687
	3,509,358.71	2,645,880	2,937,578	571,781		46,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 1.32						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1928	94.25	94	94			
1929	664.67	665	665			
1930	718.25	718	718			
1931	17.82	18	18			
1933	217.37	217	217			
1934	11.43	11	11			
1935	112.11	112	112			
1937	830.44	830	830			
1938	189.05	189	189			
1939	52.85	53	53			
1941	352.79	353	353			
1942	636.60	637	637			
1943	3,647.57	3,648	3,648			
1944	921.94	922	922			
1945	422.73	423	423			
1946	55.26	55	55			
1947	554.15	554	554			
1948	913.51	914	914			
1950	1,502.80	1,503	1,503			
1951	2,491.77	2,492	2,492			
1952	3,865.40	3,865	3,865			
1953	3,563.77	3,564	3,564			
1954	11,301.16	11,301	11,301			
1955	19,947.04	19,947	19,947			
1956	20,597.02	20,597	20,597			
1957	22,632.52	22,633	22,633			
1958	19,739.86	19,740	19,740			
1959	18,950.41	18,950	18,950			
1960	20,961.17	20,961	20,961			
1961	27,516.68	27,517	27,517			
1962	11,550.69	11,551	11,551			
1963	33,695.64	33,696	33,696			
1964	22,033.17	22,033	22,033			
1965	27,524.76	27,259	22,167	5,358	0.29	18,476
1966	24,666.64	24,025	19,537	5,130	0.78	6,577
1967	43,442.77	41,618	33,844	9,599	1.26	7,618
1968	45,559.48	42,932	34,912	10,647	1.73	6,154
1969	39,289.69	36,422	29,618	9,672	2.19	4,416
1970	40,417.44	36,861	29,975	10,442	2.64	3,955
1971	92,131.31	82,672	67,229	24,902	3.08	8,085
1972	57,596.89	50,858	41,358	16,239	3.51	4,626

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1973	33,288.74	28,939	23,533	9,756	3.92	2,489
1974	20,037.64	17,146	13,943	6,095	4.33	1,408
1975	18,221.86	15,343	12,477	5,745	4.74	1,212
1976	724.77	656	533	192	5.06	38
1977	510.85	460	374	137	5.22	26
1978	9,909.82	8,832	7,182	2,728	5.67	481
1979	30,767.54	27,248	22,158	8,610	5.87	1,467
1980	53,144.88	46,502	37,815	15,330	6.35	2,414
1981	68,141.57	59,167	48,115	20,027	6.58	3,044
1982	96,111.42	82,348	66,965	29,146	7.09	4,111
1983	66,346.48	56,328	45,806	20,540	7.37	2,787
1984	27,247.29	22,907	18,628	8,619	7.66	1,125
1985	35,893.33	29,852	24,276	11,617	7.98	1,456
1986	72,259.55	59,130	48,085	24,175	8.53	2,834
1987	15,153.69	12,247	9,959	5,195	8.88	585
1988	46,199.15	36,844	29,962	16,237	9.25	1,755
1989	59,367.11	46,888	38,129	21,238	9.43	2,252
1990	45,046.61	35,037	28,492	16,555	9.83	1,684
1991	80,399.04	61,521	50,029	30,370	10.25	2,963
1992	74,043.79	55,925	45,478	28,566	10.50	2,721
1993	95,166.57	70,556	57,376	37,791	10.96	3,448
1994	126,846.34	92,598	75,301	51,545	11.25	4,582
1995	106,291.92	75,977	61,785	44,507	11.74	3,791
1996	89,445.54	62,782	51,054	38,392	12.07	3,181
1997	53,590.91	36,881	29,992	23,599	12.42	1,900
1998	16,298.17	10,978	8,927	7,371	12.80	576
1999	452.03	298	242	210	13.19	16
2000	100,436.06	64,741	52,647	47,789	13.46	3,550
2001	3,103.90	1,948	1,584	1,520	13.90	109
2002	164,859.89	100,894	82,047	82,813	14.21	5,828
2003	349,955.41	208,363	169,441	180,514	14.55	12,406
2004	2,543.99	1,470	1,195	1,349	14.92	90
2005	51,191.82	28,626	23,279	27,913	15.31	1,823
2006	122,911.85	66,544	54,114	68,798	15.60	4,410
2007	165,478.03	86,462	70,311	95,167	15.92	5,978
2008	204,774.74	102,879	83,661	121,114	16.26	7,449
2009	134,392.16	64,844	52,731	81,661	16.53	4,940
2010	198,711.00	91,665	74,542	124,169	16.83	7,378
2011	164,496.02	72,164	58,684	105,812	17.17	6,163
2012	143,905.63	59,865	48,682	95,224	17.43	5,463
2013	274,454.98	107,778	87,645	186,810	17.65	10,584

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2014	138,534.27	51,091	41,547	96,987	17.83	5,440
2015	302,015.49	103,803	84,413	217,602	17.98	12,102
2016	495,922.81	157,803	128,326	367,597	18.04	20,377
2017	488,160.83	141,908	115,400	372,761	18.09	20,606
2018	491,600.07	128,701	104,660	386,940	18.09	21,390
2019	123,313.76	28,522	23,194	100,120	18.00	5,562
2020	304,231.27	60,481	49,183	255,048	17.80	14,329
2021	45,026.97	7,384	6,005	39,022	17.42	2,240
2022	368,551.10	46,511	37,823	330,728	16.74	19,757
2023	979,153.01	81,661	66,406	912,747	15.56	58,660
2024	1,004,365.69	31,537	25,646	978,720	12.85	76,165
	8,784,388.23	3,544,445	2,929,185	5,855,203		447,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1						5.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,476	7,154	472	0.63	749
1967	445.13	414	396	49	2.26	22
1972	7,910.24	6,981	6,680	1,230	3.76	327
1981	13,548.93	11,824	11,314	2,235	6.33	353
1985	14,556.64	12,164	11,640	2,917	7.75	376
1992	2,228.63	1,691	1,618	611	10.32	59
2010	68,488.09	30,710	29,387	39,101	17.74	2,204
2015	2,847.08	930	890	1,957	19.40	101
	136,698.14	91,236	88,125	48,573		4,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 3.07						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (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-R1.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,153	2,443	746	0.28	2,664
1976	6,308.81	6,231	4,827	1,482	0.60	2,470
1980	1,144.78	1,103	855	290	1.67	174
1983	10,695.21	10,099	7,824	2,871	2.44	1,177
1984	4,730.23	4,436	3,437	1,293	2.69	481
1985	27,353.09	25,444	19,712	7,641	2.96	2,581
1986	61,596.14	57,026	44,180	17,416	3.08	5,655
1987	40,005.58	36,673	28,412	11,594	3.40	3,410
1989	3,425.59	3,082	2,388	1,038	3.95	263
1990	37,952.71	33,831	26,210	11,743	4.19	2,803
1991	31,594.95	27,873	21,594	10,001	4.46	2,242
1992	6,510.50	5,677	4,398	2,112	4.76	444
1993	1,718.09	1,479	1,146	572	5.08	113
1994	4,082.11	3,477	2,694	1,388	5.30	262
2000	47,842.64	36,681	28,418	19,425	7.43	2,614
2001	142,467.12	106,751	82,704	59,763	7.83	7,633
2003	2,326.24	1,654	1,281	1,045	8.70	120
2004	89,547.93	61,797	47,877	41,671	9.17	4,544
2005	223,315.34	149,599	115,900	107,415	9.57	11,224
2006	16,415.52	10,611	8,221	8,195	10.07	814
2007	9,937.59	6,196	4,800	5,138	10.52	488
2008	0.11					
2009	5,832.45	3,345	2,592	3,240	11.47	282
2010	113,355.65	61,938	47,986	65,370	11.97	5,461
2011	42,386.12	22,007	17,050	25,336	12.42	2,040
2012	140,454.44	68,710	53,232	87,222	12.96	6,730
2013	506,332.14	232,963	180,486	325,846	13.40	24,317
2014	1,770,002.01	757,738	587,049	1,182,953	13.91	85,043
2015	692,563.65	274,532	212,691	479,873	14.34	33,464
2016	723,310.77	262,417	203,305	520,006	14.78	35,183
2017	1,872,402.19	613,773	475,514	1,396,888	15.21	91,840
2018	1,995,912.60	581,409	450,440	1,545,473	15.61	99,005
2019	747,960.08	189,608	146,897	601,063	15.95	37,684
2020	1,078,920.30	231,105	179,046	899,874	16.20	55,548
2021	563,625.05	97,225	75,324	488,301	16.39	29,793
2022	2,161,163.12	277,277	214,817	1,946,346	16.42	118,535
2023	2,851,538.11	230,975	178,946	2,672,592	16.07	166,309
	16,050,396.45	4,510,373	3,497,174	12,553,222		843,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 5.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,677,007	1,785,544	156,560	1.65	94,885
2015	112,834.83	93,077	99,101	13,734	2.00	6,867
2016	33,669.32	26,158	27,851	5,818	2.42	2,404
2017	34,335.00	24,649	26,244	8,091	2.91	2,780
2018	78,429.10	50,681	53,961	24,468	3.51	6,971
	2,201,371.95	1,871,572	1,992,701	208,671		113,907
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.8 5.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,070	1,171			
1958	192.08	172	192			
1959	2,129.94	1,891	2,130			
1971	17,971.09	14,417	17,971			
1983	7,872.27	5,999	7,872			
1984	3,449.87	2,594	3,450			
1987	6,786.87	4,876	6,787			
1988	9,428.54	6,661	9,429			
1990	820.22	559	819			
	49,821.42	38,239	49,821			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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						
2004	31,580.89	31,581	31,581			
2005	522.52	507	523			
2007	4,181.56	3,641	3,816	366	2.58	142
2010	7,734.00	5,575	5,843	1,891	5.58	339
2011	12,031.56	8,071	8,459	3,573	6.58	543
2012	1,550.11	962	1,008	542	7.58	72
2014	565,919.21	294,748	308,907	257,012	9.58	26,828
2015	1,175,148.72	553,295	579,875	595,274	10.58	56,264
2016	113,113.73	47,602	49,889	63,225	11.58	5,460
2017	14,623.69	5,423	5,684	8,940	12.58	711
2021	942,346.41	160,981	168,714	773,632	16.58	46,661
2022	627,178.81	75,782	79,422	547,757	17.58	31,158
2023	211,164.51	14,957	15,676	195,489	18.58	10,521
	3,707,095.72	1,203,125	1,259,397	2,447,699		178,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7						4.82

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, 2024

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	21,848	22,113	2,314	1.58	1,465
2015	66,876.67	41,984	42,492	24,385	5.58	4,370
	91,303.67	63,832	64,605	26,699		5,835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 6.39

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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						
2019	10,859.79	10,860	10,860			
2020	346,441.62	306,022	346,442			
2022	126,594.17	61,187	124,477	2,117	2.58	821
	483,895.58	378,069	481,779	2,117		821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 0.17						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L4						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,247	3,781			
2012	14,849.79	12,483	14,621	229	2.35	97
2013	2,789.00	2,264	2,652	137	2.65	52
2015	4,197.10	3,012	3,528	669	3.71	180
	25,616.89	21,006	24,582	1,035		329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 1.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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						
1999	186,223.74	186,224	186,224			
2000	296,716.81	289,794	295,072	1,645	0.58	2,836
2001	186,888.81	175,053	178,241	8,648	1.58	5,473
2002	303,527.92	272,164	277,121	26,407	2.58	10,235
2003	291,419.99	249,651	254,198	37,222	3.58	10,397
2004	366,999.55	299,718	305,176	61,824	4.58	13,499
2005	79,725.36	61,920	63,048	16,677	5.58	2,989
2006	167,413.05	123,328	125,574	41,839	6.58	6,359
2007	835,832.86	582,300	592,905	242,928	7.58	32,049
2008	1,181,797.10	776,051	790,184	391,613	8.58	45,643
2009	278,442.30	171,707	174,834	103,608	9.58	10,815
2010	777,173.73	448,173	456,335	320,839	10.58	30,325
2011	595,579.35	319,630	325,451	270,128	11.58	23,327
2012	870,830.41	432,515	440,392	430,438	12.58	34,216
2013	784,168.63	358,106	364,628	419,541	13.58	30,894
2014	894,641.85	372,770	379,559	515,083	14.58	35,328
2015	1,788,936.70	673,839	686,110	1,102,827	15.58	70,785
2016	971,312.23	327,012	332,967	638,345	16.58	38,501
2017	1,449,495.87	430,022	437,853	1,011,643	17.58	57,545
2018	1,163,102.32	298,533	303,970	859,132	18.58	46,240
2019	932,956.06	202,144	205,825	727,131	19.58	37,136
2020	670,668.98	118,487	120,645	550,024	20.58	26,726
2021	3,158,053.91	431,611	439,471	2,718,583	21.58	125,977
2022	1,628,060.43	157,385	160,251	1,467,809	22.58	65,005
2023	923,596.21	52,340	53,293	870,303	23.58	36,909
2024	2,047,848.67	34,138	34,760	2,013,089	24.58	81,899
	22,831,412.84	7,844,615	7,984,087	14,847,326		881,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						3.86

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, 2024

YEAR (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						
1999	18,450.18	18,450	17,395	1,055		
	18,450.18	18,450	17,395	1,055		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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						
2011	19,084.33	12,802	11,933	7,151	6.58	1,087
2015	245,836.91	115,747	107,891	137,946	10.58	13,038
	264,921.24	128,549	119,824	145,097		14,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 5.33						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,487	14,666			
1991	70,212.28	69,215	70,212			
1992	7,619.70	7,460	7,620			
1993	2,619.06	2,551	2,619			
1994	45,419.28	43,930	45,419			
1995	9,638.80	9,244	9,639			
1997	945.49	897	945			
1999	89,292.15	83,515	89,292			
2000	424,416.34	393,773	424,416			
2001	23,340.60	21,424	23,341			
2002	21,599.55	19,610	21,600			
2003	209,492.31	188,438	209,492			
2011	25,036.41	19,548	25,036			
2014	4,400.00	3,144	39,181	34,781-		
	948,698.04	877,236	983,478	34,780-		

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2						
NET SALVAGE PERCENT.. 0						
1995	7,757.41	7,142	7,757			
1996	83,447.20	75,879	83,251	196	2.83	69
1997	22,070.12	19,848	21,776	294	3.07	96
1998	4,900.98	4,350	4,773	128	3.35	38
1999	72,766.46	63,438	69,602	3,164	3.74	846
2000	196,783.12	169,135	185,568	11,215	3.99	2,811
2001	98,662.13	83,172	91,253	7,409	4.36	1,699
2002	91,405.37	75,400	82,726	8,679	4.76	1,823
2015	50,490.62	23,200	25,454	25,037	11.08	2,260
2024	1,769,509.71	50,254	55,136	1,714,374	14.27	120,138
	2,397,793.12	571,818	627,296	1,770,497		129,780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6						5.41

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2024

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						
2009	11,311.50	11,312	11,312			
2010	25,988.40	24,978	25,827	161	0.58	278
2011	6,122.60	5,476	5,662	461	1.58	292
2012	129,294.07	107,027	110,663	18,631	2.58	7,221
2013	14,421.00	10,976	11,349	3,072	3.58	858
2014	98,828.36	68,630	70,962	27,866	4.58	6,084
2015	400,910.38	251,684	260,235	140,675	5.58	25,211
2016	234,767.97	131,731	136,207	98,561	6.58	14,979
2017	8,370.44	4,139	4,280	4,090	7.58	540
2018	12,626.00	5,401	5,584	7,042	8.58	821
2021	5,909.01	1,346	1,392	4,517	11.58	390
2022	3,546.75	571	590	2,957	12.58	235
2023	75,296.56	7,111	7,353	67,944	13.58	5,003
	1,027,393.04	630,382	651,416	375,977		61,912
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1						6.03

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
303.00	132,678.23			
352.01	60,192.37			
352.02	647.80			
353.00	10,141.97	220.40		220.40-
354.00	774.99			
362.10		84,433.04		84,433.04-
374.40	1,463.92	4,027.90		4,027.90-
375.34	63,972.20	13,446.58		13,446.58-
375.60	1,441.97	518.68		518.68-
375.70	191,736.25			
376.00	24,112,905.61	1,562,758.41		1,562,758.41-
378.00	787,329.71	197,320.30		197,320.30-
380.00	10,932,664.80	3,345,786.25		3,345,786.25-
381.00	577,587.04	675.26		675.26-
382.00	102,336.91			
383.00	390,529.60			
385.00	261,484.70	187,266.09		187,266.09-
387.40	167,920.32	2,001.41		2,001.41-
391.10	80,599.29			
391.12	380,331.60			
392.00	30,525.57		606.50	606.50
394.00	566,669.51			
394.12	461,286.70-			
397.50	4,347.89			
398.00	11,186.58			
	38,408,182.13	5,398,454.32	606.50	5,397,847.82-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	4,305,817.99			
362.10		69,176.77		69,176.77-
374.20	1.55			
374.40	35,613.79	42.58		42.58-
375.34	95,375.95	48,151.18		48,151.18-
375.60	144.31			
375.70	69,942.67	81.46		81.46-
376.00	16,919,583.58	1,515,043.62		1,515,043.62-
378.00	991,214.89	229,635.04		229,635.04-
379.10	16,355.63			
380.00	14,227,667.56	4,306,166.33		4,306,166.33-
381.00	608,418.36			
382.00	274,855.75	26.66		26.66-
383.00	38,085.94			
385.00	174,534.26	53,649.53		53,649.53-
387.40	276,639.46	15,721.85		15,721.85-
391.10	94,356.55			
391.12	1,577,540.60			
392.00			1,552.00	1,552.00
394.00	1,139,439.92			
394.12	2,217,026.15			
395.00	1,118.18			
396.00			29,366.75	29,366.75
397.50	3,847.65			
398.00	136.82			
	43,067,717.56	6,237,695.02	30,918.75	6,206,776.27-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,634,054.04			
353.00	1,819.64			
354.00	539.11			
362.10		115,773.74		115,773.74-
374.20	56.75	1,844.88		1,844.88-
374.40	29,262.05	65,582.92		65,582.92-
375.34	129,287.54	25,013.31		25,013.31-
375.70	18,398.93			
376.00	18,386,307.84	1,394,586.59		1,394,586.59-
378.00	1,416,971.39	66,203.71		66,203.71-
379.10	453.25	28.05		28.05-
380.00	13,462,948.02	3,665,491.70		3,665,491.70-
381.00	791,198.58	87,758.09		87,758.09-
382.00	587,019.30			
383.00	97,557.10			
385.00	122,052.80	37,414.80		37,414.80-
387.40	641,067.65	29,611.10		29,611.10-
391.10	2,257.20			
391.12	173,736.13			
392.00			2,522.00	2,522.00
394.00	383,704.26			
397.50	9,817.53			
398.00	2,264.03			
	38,890,773.14	5,489,308.89	2,522.00	5,486,786.89-
TOTAL	179,069,807.45	27,857,113.67	34,047.25	27,823,066.42-



2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2025

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 1, 2024

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, 2025. The results of our study as of November 30, 2024 are presented in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2024". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, reading "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, reading "Frederick B. Johnston, Jr.".

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

076437.000

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PART I. RESULTS OF STUDY

COLUMBIA GAS OF PENNSYLVANIA, INC. DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book depreciation reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2020 through 2024, beginning on pages III-2 through III-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.20 RIGHTS OF WAY	SQUARE *	1,932.08	1,932	0	0	-	-
351.00 COMPRESSOR STATION STRUCTURES	65-R3 *	3,294,840.04	3,294,840	0	0	-	-
WELLS							
352.01 CONSTRUCTION	SQUARE *	1,126,771.92	1,126,772	0	0	-	-
352.02 EQUIPMENT	55-S2.5 *	1,072,969.89	1,072,970	0	0	-	-
TOTAL ACCOUNT 352		2,199,741.81	2,199,742	0	0		
352.10 STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,941	0	0	-	-
353.00 LINES	60-R3 *	387,525.49	387,525	0	0	-	-
354.00 COMPRESSOR STATION EQUIPMENT	60-R2.5 *	947,638	947,638	0	0	-	-
355.00 MEASURING AND REGULATING EQUIPMENT	42-R1.5 *	104,476.92	104,477	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT		7,143,094.70	7,143,095	0	0	-	
DISTRIBUTION PLANT							
LAND AND LAND RIGHTS							
374.40 LAND RIGHTS	75-R2.5	8,549,393.47	1,216,872	7,332,521	137,864	1.61	53.2
374.50 RIGHTS OF WAY	80-S4	3,233,024.97	1,933,710	1,299,315	34,545	1.07	37.6
TOTAL ACCOUNT 374		11,782,418.44	3,150,582	8,631,836	172,409	1.46	
STRUCTURES AND IMPROVEMENTS							
375.34 MEASURING AND REGULATING	60-R0.5	7,659,844.06	1,749,979	5,909,865	186,200	2.43	31.7
375.60 INDUSTRIAL MEASURING AND REGULATING	55-R1	86,083.56	77,294	8,790	459	0.53	19.2
375.70 OTHER DISTRIBUTION SYSTEMS							
DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	46,319,692.09	8,354,774	37,964,916	1,220,146	2.63	31.1
OTHER BUILDINGS	38-S1.5	4,369,715.64	1,229,533	3,140,183	125,903	2.88	24.9
TOTAL ACCOUNT 375.70		50,689,407.73	9,584,307	41,105,099	1,346,049	2.66	30.5
375.80 COMMUNICATION	45-R3	16,515.16	9,684	6,831	339	2.05	20.2
TOTAL ACCOUNT 375		58,451,850.51	11,421,264	47,030,585	1,533,047	2.62	
MAINS							
376.00 BARE STEEL	65-R1 *	36,412,665.62	26,035,068	10,377,598	1,154,594	3.17	9.0
OTHER	65-R1	3,180,891,582.61	447,996,971	2,732,894,612	72,418,288	2.28	37.7
TOTAL ACCOUNT 376		3,217,304,248.23	474,032,039	2,743,272,210	73,572,882	2.29	
378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	238,738,145.80	35,108,872	203,629,274	8,811,177	3.69	23.1
379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	119,158.02	50,483	68,675	8,870	7.44	7.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(5)	
380.00 SERVICES BARE STEEL OTHER	45-R0.5 45-R0.5	347,355.93 971,342,738.31	257,009 204,548,243	90,347 766,794,495	14,195 31,759,310	4.09 3.27	6.4 24.1
TOTAL ACCOUNT 380		971,690,094.24	204,805,252	766,884,842	31,773,505	3.27	
381.00 METERS 381.10 METERS - AMR 382.00 METER INSTALLATIONS 383.00 HOUSE REGULATORS 384.00 HOUSE REGULATOR INSTALLATIONS 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	44-S1 20-S2.5 55-R3 50-S2 40-S4 30-R0.5	48,663,361.81 25,165,054.68 50,934,022.06 20,531,392.36 3,538,803.18 9,883,926.00	20,314,249 20,659,822 17,366,304 6,208,193 2,985,381 3,376,029	28,349,113 4,505,233 33,567,718 14,323,199 553,422 6,507,897	1,169,284 597,484 971,345 419,579 45,532 469,848	2.40 2.37 1.91 2.04 1.29 4.75	24.2 7.5 34.6 34.1 12.2 13.9
OTHER EQUIPMENT							
387.00 GENERAL 387.40 COMMUNICATION EQUIPMENT 387.50 GPS EQUIPMENT	32-R1 25-R1.5 10-S3	136,698.14 16,050,396.45 2,201,371.95	92,671 4,420,512 2,115,996	44,027 11,629,884 85,376	3,672 785,293 53,631	2.69 4.89 2.44	12.0 14.8 1.6
TOTAL ACCOUNT 387		18,388,466.54	6,629,179	11,759,287	842,596	4.58	
TOTAL DISTRIBUTION PLANT		4,675,190,941.87	806,107,649	3,869,083,291	120,387,558	2.58	
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
OFFICE FURNITURE AND EQUIPMENT							
391.10 FURNITURE 391.11 EQUIPMENT 391.12 INFORMATION SYSTEMS	20-SQ 15-SQ 5-SQ	3,674,992.31 91,303.67 126,594.17	1,419,280 70,925 125,325	2,255,712 20,379 1,269	178,856 5,679 846	4.87 6.22 0.67	12.6 3.6 1.5
TOTAL ACCOUNT 391		3,892,890.15	1,615,530	2,277,360	185,381	4.76	
392.00 TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	24,044	1,573	638	2.49	2.5
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT 394.12 CNG FACILITIES	25-SQ 12-S1.5	25,303,257.61 18,450.18	8,510,197 18,097	16,793,061 353	994,416 0	3.93 -	16.9 -
TOTAL ACCOUNT 394		25,321,707.79	8,528,294	16,793,414	994,416	3.93	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
395.00 LABORATORY EQUIPMENT	20-SQ	264,921.24	135,121	129,800	14,122	5.33	9.2
396.00 POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	977,116	(28,418)	0	-	-
397.50 COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	4,290,323.34	662,207	3,628,116	258,267	6.02	14.0
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	990,093.14	680,455	309,638	61,361	6.20	5.0
TOTAL GENERAL PLANT		35,784,072.01	12,672,588	23,111,483	1,514,185	4.23	
SUBTOTAL DEPRECIABLE PLANT		4,718,118,108.58	825,923,332	3,892,194,774	121,901,743	2.58	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		70,950,449.03	33,056,275	37,894,174	10,867,210	**	
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		16,163,961.41	6,518,572	9,645,389	2,766,653	**	
362.10 ENVIRONMENTAL REMEDIATION		0.00	(81,773)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,386,139.82	3,513,383	2,872,757	471,457	**	
SUBTOTAL AMORTIZABLE PLANT		93,500,550.26	43,006,457	50,412,320	14,105,320		
NONDEPRECIABLE PLANT							
		3,533,175.06	235,418				
TOTAL GAS PLANT		4,815,151,833.90	869,165,207	3,942,607,094	136,007,063		

* 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, 2025, OF THE BOOK DEPRECIATION RESERVE AS OF NOVEMBER 30, 2024

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF NOVEMBER 30, 2024 (2)	DEPRECIATION ACC'RUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	BOOK DEPRECIATION RESERVE AT END OF PERIOD (10)	BOOK DEPRECIATION RESERVE AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
350.20	1,931	1							1,932	100.00
351.00	3,060,380	234,460							3,294,840	100.00
352.01	968,796	157,976							1,126,772	100.00
352.02	713,346	359,624							1,072,970	100.00
352.10	206,932	9							206,941	100.00
353.00	387,117	404	4						387,525	100.00
354.00	915,043	32,595							947,638	100.00
355.00	104,477								104,477	100.00
374.40	1,073,080	149,823	15,115	21,146					1,216,872	14.64
374.50	1,896,234	37,476							1,933,710	59.81
375.34	1,616,016	187,110	37,393	65,137	25,403				1,749,979	25.31
375.60	76,763	522	9						77,294	89.79
375.70	8,203,718	1,440,994	20	60,425					9,584,307	19.22
375.80	9,308	376							9,684	58.64
376.00	419,098,827	77,775,950	1,452,955	22,496,012	1,799,681				474,032,039	15.99
378.00	30,187,789	8,598,449	256,741	3,391,472	542,635				35,108,872	18.32
379.10	39,930	10,546	7						50,483	42.37
380.00	176,926,111	33,593,628	3,948,935	7,320,774	2,342,648				204,805,252	23.06
381.00	19,167,044	1,266,546	19,753	135,043	4,051				20,314,249	43.11
381.10	20,008,389	675,264		23,831					20,659,822	82.99
382.00	16,567,447	1,027,621	527	229,291					17,366,304	35.94
383.00	5,896,216	434,552	414	121,771	1,218				6,208,193	32.42
384.00	2,937,578	50,400		2,597					2,985,381	85.07
385.00	2,929,185	515,626	51,339	96,097	24,024				3,376,029	38.43
387.00	88,125	4,546							92,671	67.79
387.40	3,497,174	912,866	10,472						4,420,512	27.54
387.50	1,992,701	123,295							2,115,996	96.12
390.10	49,821								49,821	100.00
391.10	1,259,397	191,986		32,103					1,419,280	38.29
391.11	64,605	6,320							70,925	77.68
391.12	481,779	847		357,301					125,325	25.90
392.00	24,582	355	(883)						24,044	93.86
394.00	7,984,087	1,009,051		482,941					8,510,197	37.27
394.12	17,395		702						18,097	0.00
395.00	119,824	15,297							135,121	51.00
396.00	983,478		(6,362)						977,116	103.00
397.50	627,296	198,871		163,960					662,207	27.62
398.00	651,416	66,339		37,300					680,455	66.23
SUBTOTAL DEPRECIABLE PLANT	730,833,337	129,079,725	5,787,131	35,037,201	0	4,739,660	0	0	825,923,332	
AMORTIZABLE PLANT										
303.00	26,386,435	11,772,811		5,102,971					33,056,275	63.58
303.60	4,909,544	2,997,208		1,388,180					6,518,572	80.59
362.10	(155,603)		73,830						(81,773)	
375.71	3,058,415	510,745		55,777					3,513,383	62.52
SUBTOTAL AMORTIZABLE PLANT	34,198,791	15,280,764	73,830	6,546,928	0	0	0	0	43,006,457	
NONDEPRECIABLE PLANT	235,018		400						235,418	
TOTAL GAS PLANT	765,267,146	144,360,489	5,861,361	41,584,129	0	4,739,660	0	0	869,165,207	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)**
DEPRECIABLE PLANT					
UNDERGROUND STORAGE PLANT					
350.20	RIGHTS OF WAY	1,932	1,932	0.05	1
351.00	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	6.56	234,460
	WELLS				
352.01	CONSTRUCTION	1,126,772	1,126,772	12.98	157,976
352.02	EQUIPMENT	1,072,970	1,072,970	31.10	359,624
	TOTAL ACCOUNT 352	2,199,742	2,199,742		517,600
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	9
353.00	LINES	387,525	387,525	0.10	404
354.00	COMPRESSOR STATION EQUIPMENT	947,638	947,638	3.19	32,595
355.00	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,143,095	7,143,095		785,069
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.40	LAND RIGHTS	8,309,674	8,549,393	1.64	149,823
374.50	RIGHTS OF WAY	3,233,025	3,233,025	1.07	37,476
	TOTAL ACCOUNT 374	11,542,699	11,782,418		187,299
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	6,914,119	7,659,844	2.37	187,110
375.60	INDUSTRIAL MEASURING AND REGULATING	86,084	86,084	0.56	522
375.70	OTHER DISTRIBUTION SYSTEMS	0			
	DISTRIBUTION SYSTEM STRUCTURES	45,854,967	46,319,692	2.63	
	OTHER BUILDINGS	4,003,889	4,369,716	2.86	
	TOTAL ACCOUNT 375.70	49,858,856	50,689,408		1,440,994
375.80	COMMUNICATION	16,515	16,515	2.10	376
	TOTAL ACCOUNT 375	56,875,574	58,451,851		1,629,002
376.00	MAINS				
	BARE STEEL	49,460,353	36,412,666	3.25	
	OTHER	2,914,387,014	3,180,891,583	2.31	
	TOTAL ACCOUNT 376	2,963,847,366	3,217,304,248		77,775,950
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	191,604,503	238,738,146	3.67	8,598,449
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	119,158	119,158	8.17	10,546
380.00	SERVICES				
	BARE STEEL	566,979	347,356	4.74	
	OTHER	887,407,169	971,342,738	3.33	
	TOTAL ACCOUNT 380	887,974,149	971,690,094		33,593,628
381.00	METERS	47,122,526	48,663,362	2.44	1,266,546
381.10	METERS - AMR	24,893,142	25,165,055	2.49	675,264
382.00	METER INSTALLATIONS	48,320,969	50,934,022	1.91	1,027,621
383.00	HOUSE REGULATORS	19,149,060	20,531,392	2.02	434,552
384.00	HOUSE REGULATOR INSTALLATIONS	3,509,359	3,538,803	1.32	50,400
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	8,784,388	9,883,926	5.09	515,626
	OTHER EQUIPMENT				
387.00	GENERAL	136,698	136,698	3.07	4,546
387.40	COMMUNICATION EQUIPMENT	16,050,396	16,050,396	5.25	912,866
387.50	GPS EQUIPMENT	2,201,372	2,201,372	5.17	123,295
	TOTAL ACCOUNT 387	18,388,467	18,388,467		1,040,707
	TOTAL DISTRIBUTION PLANT	4,282,131,360	4,675,190,942		126,805,590

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)**
GENERAL PLANT					
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	3,707,096	3,674,992	4.82	191,986
391.11	EQUIPMENT	91,304	91,304	6.39	6,320
391.12	INFORMATION SYSTEMS	483,896	126,594	0.17	847
	<i>TOTAL ACCOUNT 391</i>	<u>4,282,295</u>	<u>3,892,890</u>		<u>199,153</u>
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	1.28	355
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394.00	EQUIPMENT	22,831,413	25,303,258	3.86	1,009,051
394.12	CNG FACILITIES	18,450	18,450	-	0
	<i>TOTAL ACCOUNT 394</i>	<u>22,849,863</u>	<u>25,321,708</u>		<u>1,009,051</u>
395.00	LABORATORY EQUIPMENT	264,921	264,921	5.33	15,297
396.00	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	2,397,793	4,290,323	5.45	198,871
398.00	MISCELLANEOUS EQUIPMENT	1,027,393	990,093	6.03	66,339
	<i>TOTAL GENERAL PLANT</i>	<u>31,846,402</u>	<u>35,784,072</u>		<u>1,489,066</u>
	SUBTOTAL DEPRECIABLE PLANT	<u>4,321,120,856</u>	<u>4,718,118,109</u>		<u>129,079,725</u>
AMORTIZABLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	52,048,067	70,950,449	*	11,772,811
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	8,034,544	16,163,961	*	2,997,208
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,619,477	6,386,140	*	510,745
	SUBTOTAL AMORTIZABLE PLANT	<u>65,702,088</u>	<u>93,500,550</u>		<u>15,280,764</u>
	NONDEPRECIABLE PLANT	<u>3,533,175</u>	<u>3,533,175</u>		<u>0</u>
	TOTAL GAS PLANT	<u>4,390,356,119</u>	<u>4,815,151,834</u>		<u>144,360,489</u>

* Prorated accruals based on individual asset amortization

** 13-month total based on monthly averages

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
362.10	66,230.55		83,079.72		69,176.77		115,773.74				(334,260.78)	(66,852)
374.20							1,844.88				(1,844.88)	(369)
374.40	181.75		3,641.92		42.58		65,582.92				(69,449.17)	(13,890)
375.34	53,446.96		31,402.00		48,151.18		25,013.31		14,664.00		(172,677.45)	(34,535)
375.70	6.91				81.46						(88.37)	(18)
376.00	908,940.08		1,247,022.81		1,515,043.62		1,394,586.59		1,646,817.00		(6,712,410.10)	(1,342,482)
378.00	137,617.14		131,514.72		229,635.04		66,203.71		655,208.00		(1,220,178.61)	(244,036)
379.10							28.05				(28.05)	(6)
380.00	4,200,676.28		3,747,310.91		4,306,166.33		3,665,491.70		2,219,574.00		(18,139,219.22)	(3,627,844)
381.00							87,758.09		3,639.00		(91,397.09)	(18,279)
382.00			2,403.39		26.66						(2,430.05)	(486)
383.00	925.21								1,069.00		(1,994.21)	(399)
385.00	82,945.35		28,224.94		53,649.53		37,414.80		22,000.00		(224,234.62)	(44,847)
387.40	1,780.14		1,065.03		15,721.85		29,611.10				(48,178.12)	(9,636)
392.00						1,552.00		2,522.00			4,074.00	815
394.12	3,239.63										(3,239.63)	(648)
396.00						29,366.75					29,366.75	5,873
TOTAL	5,455,990.00	0.00	5,275,665.44	0.00	6,237,695.02	30,918.75	5,489,308.89	2,522.00	4,562,971.00	0.00	(26,988,189.60)	(5,397,639)

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, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST PCT OF		CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,457	4,441	16		16	0.0
1914	6,712	6,698	14		30	0.0
1915	9,299	9,299			30	0.0
1916	2,132	2,132			30	0.0
1917	2,947	2,947			30	0.0
1918	1,558	1,558			30	0.0
1919	1,172	1,172			30	0.0
1920	2,550	2,344	206		236	0.0
1921	2,980	2,976	4		240	0.0
1922	6,126	6,104	22		262	0.0
1923	6,569	6,531	38		300	0.0
1924	3,755	3,729	26		326	0.0
1925	10,194	10,075	119		445	0.0
1926	6,382	6,330	52		497	0.0
1927	7,647	7,590	57		554	0.0
1928	10,090	9,933	157		711	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3) (4)		
1929	18,682	17,792		890	1,601	0.0
1930	8,897	8,059		838	2,439	0.0
1931	6,055	5,724		331	2,770	0.0
1932	3,536	3,179		357	3,127	0.0
1933	4,878	4,440		438	3,565	0.0
1934	6,735	6,371		364	3,929	0.0
1935	1,155	1,117		38	3,967	0.0
1936	7,310	6,675		635	4,602	0.0
1937	8,474	8,302		172	4,774	0.0
1938	12,675	12,476		199	4,973	0.0
1939	13,245	12,259		986	5,959	0.0
1940	20,891	19,926		965	6,924	0.0
1941	16,813	16,223		590	7,514	0.0
1942	18,557	17,887		670	8,184	0.0
1943	10,112	9,875		237	8,421	0.0
1944	7,919	7,774		145	8,566	0.0
1945	6,848	6,471		377	8,943	0.0
1946	15,952	15,206		746	9,689	0.0
1947	20,655	19,373		1,282	10,971	0.0
1948	45,506	41,754		3,752	14,723	0.0
1949	79,624	70,224		9,400	24,123	0.0
1950	130,720	113,992		16,728	40,851	0.0
1951	160,438	137,250		23,188	64,039	0.0
1952	299,797	224,266		75,531	139,570	0.0
1953	175,299	140,490		34,809	174,379	0.0
1954	577,099	438,772		138,327	312,706	0.0
1955	1,930,350	1,416,247		514,103	826,809	0.0
1956	1,499,296	1,093,711		405,585	1,232,394	0.0
1957	2,148,217	1,572,398		575,819	1,808,213	0.0
1958	2,759,342	2,016,871		742,471	2,550,684	0.1
1959	2,483,072	1,801,713		681,359	3,232,043	0.1
1960	2,627,041	1,903,792		723,249	3,955,292	0.1
1961	2,850,619	2,057,257		793,362	4,748,654	0.1
1962	2,809,274	2,003,463		805,811	5,554,465	0.1
1963	3,614,513	2,565,908		1,048,605	6,603,070	0.2
1964	3,902,388	2,777,577		1,124,811	7,727,881	0.2
1965	3,269,650	2,322,450		947,200	8,675,081	0.2
1966	4,384,582	3,081,415		1,303,167	9,978,248	0.3
1967	4,340,812	3,034,218		1,306,594	11,284,842	0.3
1968	4,009,131	2,735,586		1,273,545	12,558,387	0.3
1969	3,387,469	2,237,985		1,149,484	13,707,871	0.4
1970	3,560,617	2,735,984		824,633	14,532,504	0.4
1971	5,054,586	3,478,373		1,576,213	16,108,717	0.4
1972	2,868,046	1,855,704		1,012,342	17,121,059	0.4
1973	3,180,384	1,733,319		1,447,065	18,568,124	0.5
1974	2,846,566	1,365,830		1,480,736	20,048,860	0.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1975	2,828,956	1,364,018	1,464,938	21,513,798	0.6
1976	2,554,386	1,487,753	1,066,633	22,580,431	0.6
1977	5,959,846	3,460,196	2,499,650	25,080,081	0.6
1978	5,784,317	3,303,825	2,480,492	27,560,573	0.7
1979	7,338,622	4,205,511	3,133,111	30,693,684	0.8
1980	9,910,046	5,667,267	4,242,779	34,936,463	0.9
1981	11,504,648	6,564,605	4,940,043	39,876,506	1.0
1982	10,330,471	5,674,842	4,655,629	44,532,135	1.1
1983	9,081,320	4,949,248	4,132,072	48,664,207	1.3
1984	10,491,898	5,671,108	4,820,790	53,484,997	1.4
1985	10,594,334	5,734,145	4,860,189	58,345,186	1.5
1986	12,001,369	6,384,543	5,616,826	63,962,012	1.6
1987	13,006,493	6,928,871	6,077,622	70,039,634	1.8
1988	14,970,704	7,740,104	7,230,600	77,270,234	2.0
1989	14,037,883	7,221,918	6,815,965	84,086,199	2.2
1990	12,423,721	6,344,216	6,079,505	90,165,704	2.3
1991	12,427,638	6,232,561	6,195,077	96,360,781	2.5
1992	14,195,665	6,956,383	7,239,282	103,600,063	2.7
1993	14,886,321	7,156,477	7,729,844	111,329,907	2.9
1994	17,773,903	8,232,641	9,541,262	120,871,169	3.1
1995	17,121,985	7,692,050	9,429,935	130,301,104	3.3
1996	18,601,232	8,503,242	10,097,990	140,399,094	3.6
1997	19,570,690	8,348,711	11,221,979	151,621,073	3.9
1998	18,974,863	8,165,739	10,809,124	162,430,197	4.2
1999	17,790,542	7,505,203	10,285,339	172,715,536	4.4
2000	19,169,061	8,322,523	10,846,538	183,562,074	4.7
2001	19,885,490	8,142,947	11,742,543	195,304,617	5.0
2002	16,265,460	6,664,813	9,600,647	204,905,264	5.3
2003	19,791,168	7,817,893	11,973,275	216,878,539	5.6
2004	27,656,421	10,138,107	17,518,314	234,396,853	6.0
2005	32,899,474	11,085,921	21,813,553	256,210,406	6.6
2006	21,161,168	7,103,434	14,057,734	270,268,140	6.9
2007	54,009,846	16,918,678	37,091,168	307,359,308	7.9
2008	76,360,366	23,072,841	53,287,525	360,646,833	9.3
2009	51,767,069	14,949,739	36,817,330	397,464,163	10.2
2010	66,030,531	18,395,192	47,635,339	445,099,502	11.4
2011	121,464,033	37,219,926	84,244,107	529,343,609	13.6
2012	131,779,491	36,574,750	95,204,741	624,548,350	16.0
2013	158,946,731	36,336,845	122,609,886	747,158,236	19.2
2014	178,242,777	40,752,200	137,490,577	884,648,813	22.7
2015	179,642,922	37,406,475	142,236,447	1,026,885,260	26.4
2016	215,780,857	38,755,577	177,025,280	1,203,910,540	30.9
2017	255,076,042	43,273,207	211,802,835	1,415,713,375	36.4
2018	229,920,783	36,035,592	193,885,191	1,609,598,566	41.4
2019	323,552,458	44,086,496	279,465,962	1,889,064,528	48.5
2020	312,320,267	37,318,289	275,001,978	2,164,066,506	55.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
2021	315,307,625	32,774,240	282,533,385	2,446,599,891	62.9
2022	360,814,332	29,117,375	331,696,957	2,778,296,848	71.4
2023	358,005,812	22,078,720	335,927,092	3,114,223,940	80.0
2024	406,192,387	17,753,977	388,438,410	3,502,662,350	90.0
2025	396,477,051	6,944,627	389,532,424	3,892,194,774	100.0
SUBTOTAL	4,718,118,109	825,923,332	3,892,194,774		
AMORTIZABLE PLANT	93,500,550	43,006,457	50,494,093		
NONDEPRECIABLE PLANT	3,533,175	235,418	3,297,757		
TOTAL	4,815,151,834	869,165,207	3,945,986,624		

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1972	1,896.43	1,896	1,896			
1973	35.65	36	36			
	1,932.08	1,932	1,932			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	124,247	124,247			
1971	44,955.88	44,956	44,956			
1972	14,771.99	14,772	14,772			
1973	1,046.90	1,047	1,047			
1996	107,318.16	107,318	107,318			
1997	932.86	933	933			
1998	7,804.72	7,805	7,805			
2001	87,639.68	87,640	87,640			
2003	212,167.85	212,168	212,168			
2004	195,419.81	195,420	195,420			
2008	670,893.34	670,893	670,893			
2009	11,299.51	11,300	11,300			
2012	59,116.96	59,117	59,117			
2013	744,499.18	744,499	744,499			
2014	847,869.30	847,869	847,869			
2015	51,937.15	51,937	51,937			
2016	9,550.22	9,550	9,550			
2018	29,388.01	29,388	29,388			
2019	29,178.67	29,179	29,179			
2021	44,803.07	44,803	44,803			
2022	0.01		1-			
	3,294,840.04	3,294,841	3,294,840			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1970	326,259.85	326,260	326,260			
1971	246,359.45	246,359	246,359			
1972	166,322.06	166,322	166,322			
2020	162,265.00	162,265	162,265			
2021	225,565.56	225,566	225,566			

	1,126,771.92	1,126,772	1,126,772			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 55-S2.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. 0

1970	62,707.48	62,707	62,707			
1971	60,755.98	60,756	60,756			
1972	42,286.87	42,287	42,287			
1978	2,281.54	2,282	2,282			
2020	378,618.34	378,618	378,618			
2021	526,319.67	526,320	526,320			
2022	0.01					

1,072,969.89	1,072,970	1,072,970				

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	206,941	206,941			
	206,940.78	206,941	206,941			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0						0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. 0

1971	260,327.01	260,327	260,327			
1972	55,004.25	55,004	55,004			
1973	54,831.76	54,832	54,832			
1984	13,885.22	13,885	13,885			
1989	3,477.25	3,477	3,477			

	387,525.49	387,525	387,525			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. 0

1950	5,342.87	5,343	5,343			
1952	23,888.55	23,889	23,889			
1957	363.93	364	364			
1967	1,175.28	1,175	1,175			
1969	2,168.00	2,168	2,168			
1970	490,166.55	490,167	490,167			
1971	21,258.89	21,259	21,259			
1972	4,125.93	4,126	4,126			
1979	1,860.35	1,860	1,860			
1987	19,667.77	19,668	19,668			
1991	11,137.86	11,138	11,138			
1993	1,506.99	1,507	1,507			
2013	280,679.09	280,679	280,679			
2017	84,295.52	84,296	84,295			
	947,637.58	947,639	947,638			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

INTERIM SURVIVOR CURVE.. IOWA 42-R1.5

PROBABLE RETIREMENT YEAR.. 12-2025

NET SALVAGE PERCENT.. 0

1970	56,228.75	56,229	56,229
1975	2,685.09	2,685	2,685
1981	13,738.52	13,739	13,739
1986	29,489.73	29,490	29,490
1987	2,334.83	2,335	2,334

104,476.92	104,478	104,477

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1920	1,162.35	1,034	957	205	8.29	25
1953	1.82	1	1	1	19.11	
1957	3,016.66	2,166	2,005	1,012	21.15	48
1961	781.26	538	498	283	23.37	12
1962	305.87	208	193	113	23.95	5
1963	5,382.38	3,621	3,352	2,030	24.54	83
1964	3,518.62	2,339	2,165	1,354	25.14	54
1965	1,083.63	712	659	425	25.75	17
1966	2,269.11	1,471	1,362	907	26.37	34
1967	10,930.67	6,996	6,477	4,454	27.00	165
1968	1,913.54	1,208	1,118	796	27.64	29
1969	11,723.01	7,301	6,759	4,964	28.29	175
1970	7,760.44	4,765	4,411	3,349	28.95	116
1971	19,922.39	12,057	11,162	8,760	29.61	296
1972	11,249.96	6,708	6,210	5,040	30.28	166
1973	5,315.17	3,121	2,889	2,426	30.96	78
1974	16,144.64	9,332	8,640	7,505	31.65	237
1975	24,564.07	13,969	12,933	11,631	32.35	360
1976	23,708.21	14,903	13,797	9,911	29.24	339
1977	52,953.48	32,874	30,435	22,518	29.62	760
1978	20,693.12	12,581	11,648	9,045	30.62	295
1979	35,745.82	21,440	19,849	15,897	31.02	512
1980	22,461.85	13,286	12,300	10,162	31.42	323
1981	39,183.50	22,668	20,986	18,198	32.42	561
1982	61,458.51	35,019	32,421	29,038	32.84	884
1983	39,406.70	22,107	20,467	18,940	33.26	569
1984	44,020.39	24,114	22,325	21,695	34.26	633
1985	64,968.58	34,992	32,396	32,573	34.69	939
1986	39,200.43	20,749	19,210	19,990	35.13	569
1987	62,952.40	32,477	30,067	32,885	36.13	910
1988	97,473.10	49,341	45,680	51,793	36.58	1,416
1989	129,381.29	64,225	59,460	69,921	37.03	1,888
1990	82,944.31	40,046	37,075	45,869	38.03	1,206
1991	48,593.60	22,965	21,261	27,333	38.50	710
1992	13,315.11	6,156	5,699	7,616	38.96	195
1993	42,807.66	19,199	17,775	25,033	39.96	626
1994	34,942.59	15,298	14,163	20,780	40.45	514
1995	19,087.42	8,150	7,545	11,542	40.93	282
1996	45,609.67	18,837	17,439	28,171	41.93	672
1997	37,400.60	15,028	13,913	23,488	42.43	554
1998	9,094.30	3,551	3,288	5,806	42.92	135
1999	5,981.92	2,251	2,084	3,898	43.92	89
2000	14,116.29	5,147	4,765	9,351	44.43	210

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
2001	13,530.60	4,774	4,420	9,111	44.94	203
2002	3,007.11	1,018	942	2,065	45.94	45
2003	43,398.49	14,157	13,107	30,291	46.47	652
2004	44,946.11	14,109	13,062	31,884	46.99	679
2005	25,452.48	7,671	7,102	18,350	47.52	386
2006	32,654.28	9,359	8,665	23,989	48.53	494
2007	66,654.37	18,250	16,896	49,758	49.07	1,014
2008	16,381.50	4,272	3,955	12,426	49.61	250
2009	132,832.91	32,876	30,437	102,396	50.17	2,041
2010	71,437.58	16,716	15,476	55,962	50.73	1,103
2011	76,561.25	16,767	15,523	61,038	51.72	1,180
2012	207,335.48	42,545	39,388	167,947	52.29	3,212
2013	198,837.92	38,018	35,197	163,641	52.86	3,096
2014	75,238.74	13,325	12,336	62,903	53.44	1,177
2015	135,444.95	22,050	20,414	115,031	54.01	2,130
2016	171,636.85	25,437	23,550	148,087	54.60	2,712
2017	344,607.78	45,971	42,560	302,048	55.20	5,472
2018	192,661.49	22,965	21,261	171,400	55.40	3,094
2019	199,145.82	20,711	19,174	179,972	56.00	3,214
2020	223,791.62	19,828	18,357	205,435	56.61	3,629
2021	2,654,014.66	194,805	180,352	2,473,663	56.85	43,512
2022	289,785.57	16,750	15,507	274,279	57.10	4,803
2023	1,635,686.74	68,699	63,602	1,572,085	57.02	27,571
2024	239,802.73	6,187	5,728	234,075	56.64	4,133
2025	240,000.00	2,184	2,022	237,978	54.45	4,371
	8,549,393.47	1,314,395	1,216,872	7,332,521		137,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.2 1.61

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	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	4,669	4,690			
1888	6,579.75	6,509	6,580			
1889	6,551.18	6,458	6,551			
1890	1,679.50	1,653	1,680			
1891	8,350.23	8,208	8,350			
1892	1,354.95	1,330	1,355			
1893	650.85	638	651			
1894	1,616.78	1,583	1,617			
1895	1,133.20	1,108	1,133			
1896	4,260.56	4,161	4,261			
1897	2,267.65	2,212	2,268			
1898	1,633.73	1,592	1,634			
1899	934.25	909	934			
1900	8,185.42	7,953	8,185			
1901	15,227.76	14,779	15,228			
1902	7,330.74	7,104	7,331			
1903	15,446.32	14,946	15,446			
1904	8,443.31	8,158	8,443			
1905	13,211.32	12,749	13,211			
1906	5,826.89	5,614	5,827			
1907	4,318.72	4,155	4,319			
1908	5,084.82	4,884	5,085			
1909	5,578.23	5,350	5,578			
1910	944.58	904	945			
1911	1,805.52	1,726	1,806			
1912	1,590.08	1,517	1,590			
1913	4,199.64	4,000	4,200			
1914	6,522.34	6,202	6,522			
1915	9,299.36	8,825	9,299			
1916	2,131.53	2,019	2,132			
1917	2,947.27	2,786	2,947			
1918	969.85	915	970			
1919	713.16	671	713			
1920	1,116.43	1,049	1,116			
1921	2,386.50	2,237	2,382	4	5.00	1
1922	5,478.84	5,125	5,457	22	5.17	4
1923	5,748.64	5,364	5,711	38	5.35	7
1924	2,962.36	2,758	2,937	25	5.53	5
1925	8,085.67	7,509	7,995	91	5.71	16

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1926	3,690.49	3,418	3,639	51	5.90	9
1927	3,441.21	3,179	3,385	56	6.10	9
1928	3,616.30	3,332	3,548	68	6.30	11
1929	9,736.71	8,944	9,523	214	6.51	33
1930	3,705.73	3,394	3,614	92	6.72	14
1931	4,695.61	4,288	4,566	130	6.95	19
1932	2,031.20	1,849	1,969	62	7.17	9
1933	2,540.95	2,306	2,455	86	7.41	12
1934	4,020.82	3,636	3,872	149	7.66	19
1935	866.62	781	832	35	7.91	4
1936	4,994.63	4,485	4,775	220	8.17	27
1937	3,607.79	3,227	3,436	172	8.44	20
1938	1,245.49	1,110	1,182	63	8.72	7
1939	956.06	848	903	53	9.02	6
1940	13,850.45	12,237	13,030	820	9.32	88
1941	4,887.61	4,299	4,577	311	9.63	32
1942	8,169.68	7,154	7,617	553	9.95	56
1943	1,693.42	1,476	1,572	121	10.29	12
1944	978.40	848	903	75	10.64	7
1945	1,004.81	867	923	82	11.00	7
1946	344.00	295	314	30	11.38	3
1947	142.29	121	129	13	11.77	1
1948	3,080.71	2,612	2,781	300	12.17	25
1949	16,198.32	13,649	14,533	1,665	12.59	132
1950	20,911.66	17,506	18,640	2,272	13.03	174
1951	11,956.42	9,942	10,586	1,370	13.48	102
1952	8,038.39	6,637	7,067	971	13.95	70
1953	5,949.87	4,877	5,193	757	14.43	52
1954	21,585.01	17,554	18,691	2,894	14.94	194
1955	32,149.56	25,937	27,617	4,533	15.46	293
1956	51,414.06	41,131	43,795	7,619	16.00	476
1957	19,916.61	15,794	16,817	3,100	16.56	187
1958	63,499.25	49,895	53,127	10,372	17.14	605
1959	28,371.09	22,080	23,510	4,861	17.74	274
1960	26,305.63	20,268	21,581	4,725	18.36	257
1961	15,768.03	12,021	12,800	2,968	19.01	156
1962	18,087.78	13,640	14,523	3,565	19.67	181
1963	27,374.57	20,411	21,733	5,642	20.35	277
1964	40,027.79	29,496	31,406	8,622	21.05	410
1965	17,574.04	12,790	13,618	3,956	21.78	182
1966	18,597.25	13,362	14,227	4,370	22.52	194
1967	96,910.77	68,710	73,160	23,751	23.28	1,020
1968	82,637.79	57,784	61,527	21,111	24.06	877

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1969	46,057.56	31,739	33,795	12,263	24.87	493
1970	45,097.36	30,616	32,599	12,498	25.69	486
1971	54,600.87	36,501	38,865	15,736	26.52	593
1972	80,822.88	53,161	56,604	24,219	27.38	885
1973	31,060.02	20,092	21,393	9,667	28.25	342
1974	42,716.26	27,162	28,921	13,795	29.13	474
1975	53,203.52	33,232	35,385	17,819	30.03	593
1976	46,796.87	29,650	31,571	15,226	28.62	532
1977	50,016.13	31,050	33,061	16,955	29.62	572
1978	27,600.77	16,781	17,868	9,733	30.62	318
1979	28,400.77	16,904	17,999	10,402	31.62	329
1980	24,054.08	14,120	15,035	9,019	32.02	282
1981	55,235.53	31,705	33,759	21,477	33.02	650
1982	47,534.94	26,677	28,405	19,130	34.02	562
1983	27,148.25	14,883	15,847	11,301	35.02	323
1984	30,306.87	16,226	17,277	13,030	36.02	362
1985	72,105.59	37,668	40,108	31,998	37.02	864
1986	17,533.91	8,935	9,514	8,020	38.02	211
1987	27,416.83	13,615	14,497	12,920	39.02	331
1988	11,339.22	5,486	5,841	5,498	40.02	137
1989	70,129.19	33,017	35,156	34,973	41.02	853
1990	44,760.66	20,500	21,828	22,933	42.02	546
1991	35,224.46	15,675	16,690	18,534	43.02	431
1992	54,141.31	23,400	24,916	29,225	44.02	664
1993	58,993.43	24,730	26,332	32,661	45.02	725
1994	184,531.84	74,994	79,851	104,681	46.02	2,275
1995	584,928.49	230,111	245,015	339,913	47.02	7,229
1996	126,940.88	48,314	51,443	75,498	48.02	1,572
1997	68,030.65	25,008	26,628	41,403	49.02	845
1998	40,132.45	14,239	15,161	24,971	50.02	499
2000	15,568.19	5,122	5,454	10,114	52.02	194
2001	39,714.12	12,550	13,363	26,351	53.02	497
2002	181,571.19	55,052	58,618	122,953	54.02	2,276
2003	1,938.28	562	598	1,340	55.02	24
	3,233,024.97	1,821,534	1,933,710	1,299,315		34,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 1.07

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, 2025

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1913	257.35	242	241	16	3.62	4
1914	189.24	176	175	14	4.08	3
1925	191.03	163	162	29	8.80	3
1928	514.22	428	427	87	10.01	9
1929	3,839.42	3,173	3,163	676	10.41	65
1930	4,079.15	3,344	3,333	746	10.81	69
1931	1,057.68	860	857	201	11.20	18
1932	1,504.82	1,214	1,210	295	11.60	25
1933	1,738.59	1,391	1,387	352	11.99	29
1934	1,024.78	813	810	215	12.39	17
1935	14.45	11	11	3	12.79	
1936	1,866.51	1,456	1,451	416	13.18	32
1938	579.99	445	444	136	13.98	10
1939	3,854.70	2,931	2,922	933	14.38	65
1940	521.71	393	392	130	14.78	9
1941	846.27	632	630	216	15.18	14
1942	109.76	81	81	29	15.59	2
1943	172.00	126	126	46	15.99	3
1945	606.82	437	436	171	16.81	10
1946	973.38	694	692	281	17.23	16
1947	2,195.24	1,550	1,545	650	17.64	37
1948	6,398.07	4,472	4,458	1,940	18.06	107
1949	1,103.53	764	762	342	18.48	19
1950	4,816.18	3,298	3,287	1,529	18.91	81
1951	7,426.63	5,033	5,017	2,410	19.34	125
1952	14,938.75	10,016	9,984	4,955	19.77	251
1953	22,024.07	14,609	14,562	7,462	20.20	369
1954	13,403.47	8,795	8,767	4,636	20.63	225
1955	11,662.04	7,567	7,543	4,119	21.07	195
1956	21,264.60	13,638	13,594	7,671	21.52	356
1957	26,653.42	16,898	16,844	9,809	21.96	447
1958	33,514.33	20,997	20,930	12,584	22.41	562
1959	23,858.13	14,764	14,717	9,141	22.87	400
1960	24,283.56	14,845	14,797	9,487	23.32	407
1961	34,074.43	20,564	20,498	13,576	23.79	571
1962	31,179.22	18,578	18,518	12,661	24.25	522
1963	19,281.61	11,338	11,302	7,980	24.72	323
1964	39,190.77	22,737	22,664	16,527	25.19	656
1965	26,969.29	15,431	15,381	11,588	25.67	451
1966	26,388.35	14,888	14,840	11,548	26.15	442
1967	18,024.32	10,025	9,993	8,031	26.63	302
1968	8,237.65	4,514	4,500	3,738	27.12	138
1969	15,146.96	8,177	8,151	6,996	27.61	253

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, 2025

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
1970	4,895.00	2,603	2,595	2,300	28.10	82
1971	20,094.58	10,516	10,482	9,613	28.60	336
1972	9,910.73	5,104	5,088	4,823	29.10	166
1973	12,286.63	6,223	6,203	6,084	29.61	205
1974	8,426.51	4,196	4,183	4,244	30.12	141
1975	16,459.49	8,054	8,028	8,431	30.64	275
1976	22,021.59	14,279	14,233	7,789	26.84	290
1977	14,072.81	9,009	8,980	5,093	27.26	187
1978	20,550.14	12,984	12,942	7,608	27.68	275
1979	29,047.07	18,236	18,177	10,870	27.57	394
1980	12,108.54	7,493	7,469	4,640	28.03	166
1981	27,109.43	16,526	16,473	10,636	28.50	373
1982	36,610.60	21,977	21,906	14,705	28.96	508
1983	11,499.89	6,794	6,772	4,728	29.44	161
1984	14,252.85	8,341	8,314	5,939	29.42	202
1985	12,539.39	7,211	7,188	5,351	29.92	179
1986	25,880.97	14,618	14,571	11,310	30.43	372
1987	3,210.09	1,792	1,786	1,424	30.47	47
1988	16,205.25	8,872	8,844	7,361	30.99	238
1989	14,197.81	7,619	7,595	6,603	31.52	209
1990	8,139.86	4,306	4,292	3,848	31.61	122
1991	15,227.13	7,880	7,855	7,372	32.17	229
1992	127.54	65	65	63	32.29	2
1993	20,962.75	10,423	10,390	10,573	32.86	322
1995	13,380.00	6,406	6,385	6,995	33.20	211
1996	11,636.75	5,458	5,440	6,197	33.40	186
1997	8,615.26	3,929	3,916	4,699	34.00	138
1998	58,723.24	26,161	26,077	32,646	34.23	954
1999	2,511.62	1,092	1,088	1,424	34.48	41
2000	20,879.66	8,838	8,810	12,070	34.74	347
2001	26,216.38	10,791	10,756	15,460	35.02	441
2002	14,504.12	5,828	5,809	8,695	34.98	249
2003	61,726.36	24,024	23,947	37,779	35.31	1,070
2004	24,689.63	9,288	9,258	15,432	35.65	433
2005	47,790.61	17,439	17,383	30,408	35.68	852
2006	57,983.16	20,468	20,402	37,581	35.75	1,051
2007	93,187.74	31,721	31,619	61,569	35.85	1,717
2008	341,498.57	111,738	111,379	230,120	35.98	6,396
2009	93,149.30	29,202	29,108	64,041	36.13	1,773
2010	167,086.51	49,992	49,832	117,255	36.31	3,229
2011	196,839.01	56,217	56,037	140,802	36.26	3,883
2012	225,776.26	61,276	61,079	164,697	36.25	4,543
2013	221,415.83	56,727	56,545	164,871	36.28	4,544

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, 2025

YEAR (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-R0.5						
NET SALVAGE PERCENT.. 0						
2014	351,455.20	84,876	84,604	266,851	36.12	7,388
2015	866,947.63	195,757	195,129	671,819	36.01	18,656
2016	382,179.18	80,258	80,000	302,179	35.75	8,453
2017	353,462.11	68,218	67,999	285,463	35.55	8,030
2018	163,154.26	28,634	28,542	134,612	35.24	3,820
2019	654,066.95	103,343	103,011	551,056	34.65	15,903
2020	286,373.77	39,863	39,735	246,639	34.02	7,250
2021	246,490.79	29,382	29,288	217,203	33.24	6,534
2022	293,418.72	28,755	28,663	264,756	32.21	8,220
2023	305,743.06	22,931	22,857	282,886	30.83	9,176
2024	467,129.24	23,356	23,281	443,848	28.53	15,557
2025	770,000.00	16,016	15,965	754,035	23.54	32,032
	7,659,844.06	1,755,613	1,749,979	5,909,865		186,200
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 2.43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.60 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. 0						
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	239	263			
1934	783.68	698	784			
1935	147.25	130	147			
1936	21.46	19	21			
1937	618.76	540	619			
1938	1,433.03	1,243	1,433			
1940	440.04	377	440			
1942	1,018.37	859	1,018			
1944	2,850.41	2,369	2,850			
1946	377.07	309	377			
1947	568.77	462	569			
1948	482.71	389	483			
1950	1,857.60	1,471	1,854	4	11.44	
1951	3,131.90	2,459	3,099	33	11.81	3
1952	3,969.07	3,089	3,893	76	12.19	6
1953	4,259.74	3,285	4,140	120	12.58	10
1955	4,904.63	3,712	4,678	227	13.37	17
1956	2,507.83	1,880	2,369	139	13.77	10
1957	14,375.38	10,672	13,449	926	14.17	65
1958	1,667.93	1,226	1,545	123	14.58	8
1959	5,902.55	4,293	5,410	493	15.00	33
1960	1,345.00	968	1,220	125	15.42	8
1961	1,954.81	1,391	1,753	202	15.85	13
1963	3,416.99	2,378	2,997	420	16.72	25
1967	1,614.49	1,071	1,350	264	18.53	14
1970	2,450.11	1,561	1,967	483	19.96	24
1971	7,721.50	4,852	6,114	1,608	20.44	79
1972	1.00	1	1			
1980	3,885.67	2,617	3,298	588	22.07	27
1988	11,897.69	7,093	8,938	2,960	25.40	117
	86,083.56	61,849	77,294	8,790		459

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 0.53

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	20,648	21,769	1,434	7.21	199
1959	530.28	471	497	34	7.22	5
1978	1,767.28	1,528	1,611	156	7.45	21
1985	19,951.17	16,887	17,804	2,147	7.35	292
1987	7,647.96	6,419	6,768	880	7.37	119
1995	8,147.09	6,560	6,916	1,231	7.38	167
1998	14,593.54	11,517	12,143	2,451	7.34	334
1999	5,204.23	4,069	4,290	914	7.40	124
2001	17,099.66	13,155	13,870	3,230	7.35	439
2006	4,558.44	3,307	3,487	1,072	7.38	145
2010	1,391.88	943	994	398	7.38	54
2012	15,971.90	10,327	10,888	5,084	7.38	689
2014	1,825.22	1,110	1,170	655	7.40	89
2015	307,188.01	180,319	190,113	117,075	7.39	15,842
2024	60,288.72	10,237	10,793	49,496	7.33	6,753
2025	78,891.30	5,096	5,373	73,519	7.24	10,155
	568,260.48	292,593	308,485	259,775		35,427
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	510	538	1	4.27	
1933	401.96	380	401	1	4.30	
1937	77.17	73	77			
1955	4,931.58	4,601	4,854	78	4.39	18
1957	17,943.97	16,715	17,633	311	4.39	71

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1958	1,091.86	1,016	1,072	20	4.40	5
1962	275.80	256	270	6	4.41	1
1963	17,141.83	15,879	16,751	391	4.41	89
1964	81,035.39	74,992	79,111	1,924	4.41	436
1965	2,232.00	2,063	2,176	56	4.42	13
1968	462.64	426	449	13	4.42	3
1969	861.74	793	837	25	4.42	6
1973	1,166.63	1,068	1,127	40	4.43	9
1976	1,998.47	1,830	1,931	68	4.55	15
1978	1,705.03	1,563	1,649	56	4.31	13
1982	1,111.41	1,010	1,065	46	4.34	11
1984	4,760.67	4,307	4,544	217	4.37	50
1985	911.17	819	864	47	4.55	10
1987	180,447.17	161,861	170,752	9,695	4.42	2,193
1995	194,747.16	169,878	179,209	15,538	4.47	3,476
1996	41,750.41	36,210	38,199	3,551	4.51	787
1997	51,204.74	44,220	46,649	4,556	4.50	1,012
1998	27,872.99	23,993	25,311	2,562	4.45	576
2004	8,853.44	7,329	7,732	1,122	4.47	251
2005	152,784.63	125,589	132,487	20,297	4.44	4,571
2008	7,810.00	6,218	6,560	1,250	4.48	279
2009	18,552.08	14,600	15,402	3,150	4.47	705
2010	53,922.43	41,876	44,176	9,746	4.46	2,185
2011	15,761.85	12,045	12,707	3,055	4.47	683
2013	84,100.56	61,915	65,316	18,785	4.48	4,193
2014	5,753.66	4,142	4,370	1,384	4.47	310
2015	24,136.62	16,929	17,859	6,278	4.47	1,404
2016	66,122.84	44,977	47,448	18,675	4.47	4,178
2017	111,228.56	72,899	76,903	34,325	4.47	7,679
2018	278,460.93	174,595	184,185	94,276	4.46	21,138
2019	255,688.85	151,572	159,898	95,791	4.46	21,478
2020	1,614.46	891	940	675	4.47	151
2022	61,096.68	26,858	28,333	32,763	4.46	7,346
2023	24,185.90	8,688	9,165	15,021	4.46	3,368
2024	60,288.72	15,205	16,040	44,249	4.45	9,944
2025	78,891.30	8,015	8,455	70,436	4.42	15,936
	1,943,924.34	1,358,806	1,433,443	510,481		114,593

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1958	20,999.60	21,000	21,000			
1959	135.56	136	136			
1960	720.61	721	721			
1964	300.54	301	301			
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
BRADFORD OFFICE (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
2018	1,853,669.43	319,758	337,513	1,516,156	35.98	42,139
	1,853,669.43	319,758	337,513	1,516,156		42,139
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	5,092	5,375	24,668	36.75	671
2019	7,175,759.54	1,086,410	1,146,733	6,029,026	36.42	165,542
2021	194,631.42	21,643	22,845	171,787	35.98	4,775
2022	246,880.68	22,022	23,245	223,636	35.72	6,261
2023	52,341.60	3,481	3,674	48,667	35.09	1,387
	7,699,656.24	1,138,648	1,201,872	6,497,784		178,636
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,147	1,202			
1949	338.10	321	338			
1979	85,249.40	79,282	83,686	1,564	3.50	447
1983	5,480.40	5,078	5,360	120	3.37	36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1991	1,625.41	1,475	1,557	68	3.52	19
1998	249,117.92	221,267	233,557	15,561	3.46	4,497
2000	1,971.28	1,734	1,830	141	3.48	41
2007	8,637.28	7,271	7,675	962	3.48	276
2010	8,908.99	7,277	7,681	1,228	3.48	353
2013	76,855.87	60,140	63,480	13,375	3.47	3,854
2014	4,037.54	3,102	3,274	763	3.47	220
2015	4,344.34	3,262	3,443	901	3.49	258
2016	18,864.29	13,799	14,565	4,299	3.49	1,232
2017	23,434.00	16,633	17,557	5,877	3.48	1,689
2019	76,365.58	49,737	52,500	23,866	3.48	6,858
2020	9,024.62	5,529	5,836	3,189	3.48	916
2021	19,599.83	11,050	11,664	7,936	3.48	2,280
	595,056.76	488,104	515,206	79,851		22,976

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

1981	569,650.07	357,398	376,916	192,734	26.43	7,292
1986	14,065.89	8,389	8,847	5,219	26.73	195
1987	10,363.49	6,104	6,437	3,926	26.86	146
1988	9,880.62	5,743	6,057	3,824	27.02	142
1996	12,905.80	6,701	7,067	5,839	27.32	214
1997	7,758.06	3,958	4,174	3,584	27.36	131
1998	1,270.85	636	671	600	27.45	22
2000	4,545.86	2,191	2,311	2,235	27.41	82
2001	21,001.91	9,879	10,419	10,583	27.58	384
2006	120,551.93	49,836	52,558	67,994	27.67	2,457
2009	22,917.83	8,546	9,013	13,905	27.75	501
2010	82,551.28	29,553	31,167	51,384	27.79	1,849
2011	18,025.33	6,194	6,532	11,493	27.70	415
2012	757,750.84	248,542	262,115	495,635	27.65	17,925
2013	4,317.22	1,344	1,417	2,900	27.66	105
2014	19,100.17	5,600	5,906	13,194	27.72	476
2015	1,086,831.12	298,987	315,315	771,516	27.67	27,883
2017	84,686.64	19,935	21,024	63,663	27.60	2,307
2018	13,417.15	2,869	3,026	10,391	27.59	377

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2019	57,304.44	10,951	11,549	45,755	27.51	1,663
2020	37,596.04	6,286	6,629	30,967	27.39	1,131
2021	4,451.04	631	665	3,786	27.24	139
2024	180,417.48	9,779	10,313	170,104	26.20	6,493
2025	236,673.87	4,686	4,942	231,732	24.75	9,363
	3,378,034.93	1,104,738	1,165,070	2,212,965		81,692
MONACA TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2016	1,247,550.71	247,764	261,521	986,029	38.34	25,718
2018	222,060.92	36,462	38,487	183,574	38.16	4,811
2019	23,486.95	3,434	3,625	19,862	37.95	523
2021	11,191,533.86	1,198,613	1,265,167	9,926,367	37.52	264,562
	12,684,632.44	1,486,273	1,568,799	11,115,833		295,614
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2071						
NET SALVAGE PERCENT.. 0						
2021	11,414,704.77	1,222,515	1,290,395	10,124,310	37.52	269,838
	11,414,704.77	1,222,515	1,290,395	10,124,310		269,838
BRIDGEVILLE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2020	3,516.00	511	539	2,977	32.38	92
2021	5,800.00	712	752	5,048	32.13	157
2023	6,114,072.48	449,384	474,336	5,639,736	31.51	178,982
	6,123,388.48	450,607	475,627	5,647,761		179,231

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 38-S1.5						
NET SALVAGE PERCENT.. 0						
1948	156.90	157	157			
1950	38.74	39	39			
1951	66.30	66	66			
1953	1,908.81	1,863	1,909			
1954	1,691.51	1,639	1,692			
1955	5,351.10	5,148	5,351			
1956	226.82	217	227			
1961	4,786.23	4,412	4,654	132	2.97	44
1966	1,796.60	1,597	1,685	112	4.23	26
1969	1,091.54	947	999	93	5.02	19
1971	93,538.42	79,877	84,265	9,273	5.55	1,671
1972	8,234.65	6,971	7,354	881	5.83	151
1975	4,820.21	3,973	4,191	629	6.68	94
1976	6,051.61	5,362	5,657	395	6.37	62
1984	40,039.04	33,064	34,880	5,159	8.75	590
1985	3,043.51	2,490	2,627	417	9.00	46
1987	13,522.53	10,829	11,424	2,099	9.58	219
1989	3,759.48	2,937	3,098	661	10.23	65
1990	30,618.63	23,589	24,885	5,734	10.58	542
1993	7,767.68	5,705	6,018	1,749	11.75	149
1994	14,541.97	10,536	11,115	3,427	11.98	286
1995	26,814.73	19,055	20,102	6,713	12.42	540
1996	2,308.44	1,607	1,695	613	12.87	48
1997	1,293.91	885	934	360	13.17	27
1998	55,155.82	36,855	38,880	16,276	13.65	1,192
1999	26,645.53	17,442	18,400	8,245	13.98	590
2000	187,647.48	119,625	126,197	61,451	14.50	4,238
2001	10,530.99	6,553	6,913	3,618	14.87	243
2004	9,504.09	5,395	5,691	3,813	16.38	233
2007	18,151.59	9,236	9,743	8,408	17.86	471
2008	206,207.88	100,320	105,831	100,377	18.47	5,435
2010	21,430.41	9,468	9,988	11,442	19.59	584
2011	45,399.59	18,959	20,001	25,399	20.22	1,256
2012	5,814.78	2,284	2,409	3,405	20.87	163
2013	609,181.48	223,874	236,172	373,009	21.51	17,341
2014	115,596.87	39,488	41,657	73,940	22.17	3,335
2015	151,660.49	47,773	50,397	101,263	22.83	4,436
2016	63,056.56	18,091	19,085	43,972	23.61	1,862
2017	62,512.25	16,203	17,093	45,419	24.29	1,870
2018	96,062.25	22,114	23,329	72,733	25.07	2,901
2019	474,731.34	95,326	100,563	374,169	25.86	14,469
2020	90,576.33	15,489	16,340	74,236	26.66	2,785

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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 38-S1.5						
NET SALVAGE PERCENT.. 0						
2021	122,215.69	17,208	18,153	104,062	27.45	3,791
2022	405,596.23	44,575	47,024	358,573	28.35	12,648
2023	761,730.02	60,024	63,321	698,409	29.24	23,885
2024	241,202.43	11,433	12,061	229,141	30.15	7,600
2025	315,636.18	4,987	5,261	310,375	31.05	9,996
	4,369,715.64	1,165,687	1,229,533	3,140,183		125,903
	50,689,407.73	9,086,094	9,584,307	41,105,099		1,346,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5						2.66

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2001	16,515.16	9,064	9,684	6,831	20.14	339
	16,515.16	9,064	9,684	6,831		339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2 2.05						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1953	24,011.46	20,543	17,534	6,477	8.64	750
1954	321,289.54	274,420	234,220	87,070	8.68	10,031
1955	1,432,994.63	1,222,015	1,042,999	389,996	8.71	44,776
1956	1,014,907.51	863,910	737,354	277,554	8.75	31,720
1957	1,593,945.25	1,354,471	1,156,051	437,894	8.78	49,874
1958	2,035,045.39	1,725,942	1,473,105	561,940	8.82	63,712
1959	1,685,650.99	1,427,022	1,217,974	467,677	8.85	52,845
1960	1,976,157.45	1,669,794	1,425,182	550,975	8.88	62,047
1961	2,160,195.02	1,821,757	1,554,884	605,311	8.91	67,936
1962	1,972,376.34	1,660,011	1,416,832	555,544	8.94	62,141
1963	2,609,917.01	2,191,939	1,870,837	739,080	8.97	82,395
1964	2,629,032.94	2,203,235	1,880,478	748,555	9.00	83,173
1965	2,170,029.99	1,814,471	1,548,665	621,365	9.03	68,811
1966	3,098,866.46	2,585,043	2,206,354	892,512	9.06	98,511
1967	2,942,541.60	2,449,136	2,090,357	852,185	9.08	93,853
1968	2,347,549.58	1,949,006	1,663,492	684,058	9.11	75,089
1969	1,728,327.20	1,431,435	1,221,741	506,586	9.13	55,486
1970	858,664.99	709,249	605,350	253,315	9.16	27,654
1971	2,073,298.40	1,708,045	1,457,829	615,469	9.18	67,045
1972	764,525.93	628,135	536,118	228,408	9.20	24,827
1973	521,768.57	427,375	364,768	157,001	9.23	17,010
1974	1,150.25	939	801	349	9.25	38
1975	703.01	572	488	215	9.27	23
1976	225.87	190	162	64	9.32	7
1977	1,790.37	1,502	1,282	508	9.31	55
1978	155,092.69	129,657	110,664	44,429	9.32	4,767
1979	16,297.58	13,566	11,579	4,719	9.36	504
1980	187,481.19	156,097	133,230	54,251	9.15	5,929
1981	41.56	34	29	13	9.26	1
1983	1,276.29	1,047	894	382	9.32	41
1984	190.22	156	133	57	9.26	6
1985	33.24	27	23	10	9.25	1
1986	77.40	63	54	23	9.28	2
1988	0.10					
1989	26.76	21	18	9	9.37	1
1990	11,158.24	8,794	7,506	3,652	9.55	382
1992	43,261.79	33,770	28,822	14,440	9.42	1,533
1997	3,884.02	2,911	2,485	1,399	9.52	147
1998	642.99	477	407	236	9.54	25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2008	76.45	49	42	34	9.60	4
2011	27,746.59	16,698	14,252	13,495	9.60	1,406
2023	412.76	86	73	340	9.46	36
	36,412,665.62	30,503,610	26,035,068	10,377,598		1,154,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						3.17

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1952	118,976.09	82,515	70,427	48,549	19.92	2,437
1954	25,501.29	17,333	14,794	10,707	20.82	514
1955	98,222.82	66,067	56,389	41,834	21.28	1,966
1956	65,371.33	43,507	37,134	28,237	21.74	1,299
1957	85,582.94	56,353	48,098	37,485	22.20	1,689
1958	76,228.68	49,642	42,370	33,859	22.67	1,494
1959	79,052.47	50,898	43,442	35,610	23.15	1,538
1960	56,316.43	35,843	30,592	25,724	23.63	1,089
1961	15,854.60	9,971	8,510	7,345	24.12	305
1962	68,724.40	42,704	36,448	32,276	24.61	1,311
1963	99,201.05	60,895	51,974	47,227	25.10	1,882
1964	155,502.11	94,258	80,450	75,052	25.60	2,932
1965	54,939.47	32,871	28,056	26,883	26.11	1,030
1966	97,303.79	57,454	49,037	48,267	26.62	1,813
1967	45,800.75	26,677	22,769	23,032	27.14	849
1968	251,037.20	144,173	123,053	127,984	27.67	4,625
1969	548,695.12	310,732	265,212	283,483	28.19	10,056
1970	559,392.90	312,141	266,415	292,978	28.73	10,198
1971	1,202,083.84	660,773	563,975	638,109	29.27	21,801
1972	906,021.72	490,502	418,647	487,375	29.81	16,349
1973	1,971,942.76	1,050,888	896,941	1,075,002	30.36	35,408
1974	2,486,217.22	1,303,549	1,112,589	1,373,628	30.92	44,425
1975	2,356,954.10	1,215,458	1,037,403	1,319,551	31.48	41,917
1976	2,033,202.77	1,308,366	1,116,701	916,502	27.42	33,425
1977	4,135,038.97	2,627,404	2,242,510	1,892,529	27.83	68,003
1978	4,294,457.03	2,692,625	2,298,176	1,996,281	28.26	70,640
1979	5,327,192.20	3,294,336	2,811,741	2,515,451	28.69	87,677
1980	6,879,757.70	4,194,588	3,580,113	3,299,645	29.13	113,273
1981	7,503,373.99	4,508,027	3,847,636	3,655,738	29.57	123,630
1982	7,515,942.97	4,446,432	3,795,064	3,720,879	30.03	123,905
1983	6,338,057.64	3,690,017	3,149,458	3,188,600	30.50	104,544
1984	7,134,816.54	4,086,109	3,487,526	3,647,291	30.96	117,807
1985	6,569,315.35	3,698,525	3,156,720	3,412,595	31.44	108,543
1986	7,508,475.00	4,152,187	3,543,924	3,964,551	31.93	124,164
1987	7,580,803.38	4,114,860	3,512,065	4,068,738	32.43	125,462
1988	8,706,274.46	4,636,091	3,956,940	4,749,334	32.92	144,269
1989	7,705,883.91	4,050,213	3,456,888	4,248,996	32.94	128,992
1990	6,230,945.44	3,207,691	2,737,789	3,493,156	33.46	104,398
1991	6,468,830.45	3,258,350	2,781,027	3,687,803	33.99	108,497
1992	7,374,207.49	3,631,060	3,099,138	4,275,069	34.53	123,807
1993	7,710,928.95	3,733,632	3,186,684	4,524,245	34.62	130,683
1994	9,706,776.38	4,586,452	3,914,572	5,792,204	35.17	164,692
1995	9,665,191.86	4,451,787	3,799,635	5,865,557	35.72	164,209

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1996	9,948,686.73	4,490,837	3,832,964	6,115,723	35.86	170,544
1997	12,040,646.89	5,284,640	4,510,481	7,530,166	36.44	206,646
1998	10,548,357.66	4,525,245	3,862,332	6,686,026	36.60	182,678
1999	9,111,381.76	3,790,335	3,235,080	5,876,302	37.20	157,965
2000	9,078,567.38	3,680,451	3,141,293	5,937,274	37.40	158,751
2001	10,559,236.84	4,164,563	3,554,487	7,004,750	37.61	186,247
2002	7,021,850.87	2,673,219	2,281,613	4,740,238	38.23	123,993
2003	10,323,570.75	3,809,398	3,251,351	7,072,220	38.48	183,790
2004	15,909,675.45	5,678,163	4,846,356	11,063,319	38.74	285,579
2005	21,844,935.77	7,523,396	6,421,277	15,423,659	39.02	395,276
2006	10,984,691.87	3,641,425	3,107,984	7,876,708	39.32	200,323
2007	35,809,050.78	11,394,440	9,725,243	26,083,808	39.64	658,017
2008	55,406,705.49	16,871,342	14,399,821	41,006,884	39.97	1,025,942
2009	33,788,339.68	9,866,195	8,420,874	25,367,466	40.00	634,187
2010	44,297,922.43	12,288,244	10,488,111	33,809,811	40.37	837,498
2011	81,817,654.63	21,591,679	18,428,665	63,388,990	40.45	1,567,095
2012	88,349,761.14	22,069,770	18,836,720	69,513,041	40.55	1,714,255
2013	116,112,969.47	27,286,548	23,289,280	92,823,689	40.69	2,281,241
2014	123,227,298.61	27,208,588	23,222,741	100,004,558	40.58	2,464,380
2015	118,694,521.72	24,308,638	20,747,611	97,946,911	40.78	2,401,837
2016	168,056,821.89	31,762,739	27,109,744	140,947,078	40.75	3,458,824
2017	180,812,267.02	31,352,847	26,759,898	154,052,369	40.52	3,801,885
2018	155,435,094.11	24,372,223	20,801,881	134,633,213	40.34	3,337,462
2019	229,173,854.69	31,878,083	27,208,191	201,965,664	40.23	5,020,275
2020	227,274,409.47	27,636,568	23,588,025	203,686,384	39.75	5,124,186
2021	206,078,532.07	21,226,089	18,116,631	187,961,901	39.17	4,798,619
2022	275,264,636.39	23,012,124	19,641,026	255,623,610	38.34	6,667,282
2023	259,143,238.52	16,377,853	13,978,625	245,164,614	37.03	6,620,703
2024	253,067,677.72	10,401,082	8,877,404	244,190,274	35.00	6,976,865
2025	253,894,829.25	4,138,486	3,532,230	250,362,599	30.17	8,298,396
	3,180,891,582.61	524,889,166	447,996,971	2,732,894,612		72,418,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 2.28

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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						
1994	14,932.11	8,795	8,877	6,055	21.98	275
1995	18,408.76	10,611	10,710	7,699	22.41	344
1996	117,003.19	65,920	66,535	50,468	22.86	2,208
1997	27,394.55	15,146	15,287	12,108	23.05	525
1998	11,410.89	6,150	6,207	5,204	23.52	221
1999	263,966.50	139,216	140,514	123,452	23.75	5,198
2000	549,180.53	281,510	284,134	265,047	24.25	10,930
2001	126,307.39	63,128	63,717	62,590	24.52	2,553
2002	155,878.08	75,819	76,526	79,352	24.81	3,198
2003	271,547.57	128,306	129,502	142,046	25.12	5,655
2004	217,168.01	99,463	100,390	116,778	25.45	4,589
2005	91,325.21	40,621	41,000	50,325	25.59	1,967
2006	399,260.10	171,283	172,880	226,380	25.95	8,724
2007	409,880.37	169,854	171,438	238,442	26.14	9,122
2008	1,119,571.18	446,709	450,874	668,697	26.36	25,368
2009	388,427.80	148,690	150,076	238,352	26.60	8,961
2010	1,350,156.03	496,047	500,672	849,484	26.69	31,828
2011	1,929,652.70	677,115	683,428	1,246,225	26.82	46,466
2012	672,518.81	224,218	226,308	446,211	26.99	16,532
2013	2,988,827.88	941,481	950,258	2,038,570	27.18	75,003
2014	10,061,297.20	2,996,254	3,024,187	7,037,110	27.11	259,576
2015	8,876,656.81	2,469,486	2,492,508	6,384,149	27.24	234,367
2016	8,725,787.88	2,263,469	2,284,571	6,441,217	27.13	237,420
2017	16,547,060.02	3,951,438	3,988,276	12,558,784	27.09	463,595
2018	16,635,462.09	3,629,858	3,663,698	12,971,764	26.87	482,760
2019	21,028,497.49	4,127,894	4,166,377	16,862,120	26.61	633,676
2020	18,236,829.47	3,149,500	3,178,862	15,057,967	26.35	571,460
2021	9,206,251.44	1,367,128	1,379,874	7,826,377	25.80	303,348
2022	9,945,376.29	1,218,309	1,229,667	8,715,709	25.07	347,655
2023	7,861,837.42	740,585	747,489	7,114,348	24.03	296,061
2024	54,728,452.02	3,447,892	3,480,036	51,248,416	22.31	2,297,105
2025	45,761,820.01	1,212,688	1,223,994	44,537,826	18.37	2,424,487
	238,738,145.80	34,784,583	35,108,872	203,629,274		8,811,177

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 3.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1976	591.42	547	286	305	3.98	77
1983	26,406.23	23,232	12,148	14,258	5.81	2,454
1984	1,074.83	937	490	585	6.12	96
1987	6,793.84	5,754	3,009	3,785	6.95	545
1988	15,907.49	13,362	6,987	8,920	7.14	1,249
1989	20,307.27	16,827	8,799	11,508	7.55	1,524
1996	48,076.94	35,885	18,764	29,313	10.02	2,925
	119,158.02	96,544	50,483	68,675		8,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 7.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1948	413.94	363	313	101	5.53	18
1949	22,295.38	19,429	16,755	5,540	5.78	958
1950	39,220.57	33,984	29,307	9,914	6.00	1,652
1951	57,303.72	49,406	42,607	14,697	6.19	2,374
1952	65,531.16	56,228	48,491	17,040	6.37	2,675
1953	62,650.03	53,536	46,169	16,481	6.52	2,528
1954	99,941.13	85,074	73,367	26,574	6.66	3,990
	347,355.93	298,020	257,009	90,347		14,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						4.09

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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						
1955	215,618.61	174,651	150,617	65,002	8.55	7,603
1956	253,083.12	202,747	174,847	78,236	8.95	8,741
1957	234,009.89	185,439	159,920	74,090	9.34	7,933
1958	325,094.19	254,731	219,677	105,417	9.74	10,823
1959	418,538.27	324,229	279,611	138,927	10.14	13,701
1960	317,336.26	243,080	209,629	107,707	10.53	10,229
1961	402,468.39	304,713	262,781	139,687	10.93	12,780
1962	490,867.84	367,169	316,642	174,226	11.34	15,364
1963	606,653.63	448,384	386,681	219,973	11.74	18,737
1964	616,177.15	449,809	387,910	228,267	12.15	18,787
1965	611,204.10	440,611	379,978	231,226	12.56	18,410
1966	746,174.18	531,112	458,025	288,149	12.97	22,217
1967	860,154.64	604,207	521,061	339,094	13.39	25,324
1968	933,619.15	647,101	558,052	375,567	13.81	27,195
1969	668,610.15	457,182	394,268	274,342	14.23	19,279
1970	483,756.58	326,158	281,275	202,482	14.66	13,812
1971	420,649.49	279,593	241,118	179,531	15.09	11,897
1972	424,941.38	278,290	239,994	184,947	15.53	11,909
1973	320,500.58	206,758	178,306	142,195	15.97	8,904
1974	72,088.23	45,784	39,484	32,604	16.42	1,986
1975	110,325.70	68,966	59,475	50,851	16.87	3,014
1976	279,363.03	212,958	183,653	95,710	15.44	6,199
1977	1,498,248.54	1,126,383	971,380	526,869	16.01	32,909
1978	1,052,658.38	785,073	677,038	375,620	16.19	23,201
1979	1,340,034.76	984,524	849,042	490,993	16.79	29,243
1980	1,876,946.78	1,366,417	1,178,382	698,565	17.00	41,092
1981	2,215,071.23	1,596,845	1,377,101	837,970	17.23	48,634
1982	1,832,421.72	1,299,187	1,120,404	712,018	17.85	39,889
1983	1,875,749.36	1,315,275	1,134,278	741,471	18.11	40,943
1984	2,324,949.97	1,611,190	1,389,472	935,478	18.38	50,897
1985	2,753,521.12	1,884,510	1,625,180	1,128,341	18.67	60,436
1986	3,107,913.55	2,086,964	1,799,774	1,308,140	19.32	67,709
1987	3,784,877.31	2,506,346	2,161,444	1,623,433	19.64	82,660
1988	4,604,748.93	3,004,599	2,591,131	2,013,618	19.97	100,832
1989	4,435,566.92	2,849,408	2,457,296	1,978,271	20.32	97,356
1990	4,594,053.28	2,902,982	2,503,498	2,090,555	20.68	101,091
1991	4,319,976.71	2,682,706	2,313,535	2,006,442	21.06	95,273
1992	4,972,639.88	3,031,819	2,614,606	2,358,034	21.45	109,932
1993	5,264,940.00	3,148,434	2,715,173	2,549,767	21.85	116,694
1994	6,330,723.29	3,728,796	3,215,670	3,115,053	21.98	141,722
1995	5,591,679.06	3,223,044	2,779,516	2,812,163	22.41	125,487
1996	5,373,499.98	3,027,430	2,610,821	2,762,679	22.86	120,852
1997	5,632,555.32	3,114,240	2,685,685	2,946,870	23.05	127,847

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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						
1998	6,182,427.07	3,332,328	2,873,761	3,308,666	23.52	140,675
1999	6,566,408.63	3,463,124	2,986,558	3,579,851	23.75	150,731
2000	6,792,196.92	3,481,680	3,002,560	3,789,637	24.25	156,274
2001	6,640,171.71	3,318,758	2,862,058	3,778,114	24.52	154,083
2002	5,700,736.26	2,772,838	2,391,263	3,309,473	24.81	133,393
2003	5,452,073.20	2,576,105	2,221,603	3,230,470	25.12	128,602
2004	7,894,585.13	3,615,720	3,118,155	4,776,430	25.45	187,679
2005	8,363,856.66	3,720,243	3,208,294	5,155,563	25.59	201,468
2006	8,127,192.76	3,486,566	3,006,774	5,120,419	25.95	197,319
2007	11,677,220.92	4,839,040	4,173,132	7,504,089	26.14	287,073
2008	13,728,596.84	5,477,710	4,723,914	9,004,683	26.36	341,604
2009	12,571,605.67	4,812,411	4,150,168	8,421,438	26.60	316,595
2010	14,854,536.93	5,457,557	4,706,534	10,148,003	26.69	380,217
2011	21,934,370.67	7,696,771	6,637,606	15,296,765	26.82	570,349
2012	27,798,821.86	9,268,127	7,992,725	19,806,097	26.99	733,831
2013	33,230,511.76	10,467,611	9,027,147	24,203,365	27.18	890,484
2014	34,832,610.90	10,373,152	8,945,686	25,886,925	27.11	954,885
2015	39,876,152.12	11,093,546	9,566,946	30,309,206	27.24	1,112,673
2016	30,908,295.07	8,017,612	6,914,296	23,993,999	27.13	884,408
2017	48,755,203.08	11,642,742	10,040,566	38,714,637	27.09	1,429,112
2018	47,464,283.21	10,356,707	8,931,504	38,532,779	26.87	1,434,045
2019	58,983,953.11	11,578,550	9,985,207	48,998,746	26.61	1,841,366
2020	59,703,521.14	10,310,798	8,891,913	50,811,608	26.35	1,928,334
2021	64,289,709.79	9,547,022	8,233,241	56,056,469	25.80	2,172,731
2022	64,194,836.53	7,863,867	6,781,708	57,413,129	25.07	2,290,113
2023	70,550,610.03	6,645,867	5,731,319	64,819,291	24.03	2,697,432
2024	86,175,426.96	5,429,052	4,681,952	81,493,475	22.31	3,652,778
2025	83,498,812.73	2,212,719	1,908,223	81,590,590	18.37	4,441,513
	971,342,738.31	237,188,067	204,548,243	766,794,495		31,759,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 3.27

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1914	0.68	1	1			
1918	588.26	588	588			
1919	459.32	459	459			
1920	270.83	271	271			
1921	593.64	594	594			
1922	647.30	647	647			
1923	820.42	820	820			
1924	792.34	792	792			
1925	1,917.65	1,918	1,918			
1926	2,691.06	2,691	2,691			
1927	4,205.47	4,205	4,205			
1928	5,263.04	5,263	5,263			
1929	4,525.56	4,526	4,526			
1930	350.42	350	350			
1931	22.39	22	22			
1934	117.48	117	117			
1935	24.34	24	24			
1936	427.70	428	428			
1937	70.27	70	70			
1938	212.51	212	213			
1939	389.46	386	389			
1941	1,936.58	1,895	1,937			
1942	1,941.03	1,888	1,933	8	1.20	7
1943	1,763.78	1,705	1,746	18	1.47	12
1944	100.71	97	99	2	1.74	1
1945	654.65	625	640	15	2.01	7
1946	3,958.50	3,752	3,842	116	2.29	51
1947	2,141.58	2,016	2,064	78	2.57	30
1948	14,765.58	13,809	14,140	626	2.85	220
1949	14,437.45	13,410	13,731	706	3.13	226
1950	27,440.99	25,314	25,920	1,521	3.41	446
1951	52,160.80	47,775	48,919	3,242	3.70	876
1952	33,428.35	30,397	31,125	2,303	3.99	577
1953	18,119.82	16,357	16,749	1,371	4.28	320
1954	51,637.00	46,262	47,369	4,268	4.58	932
1955	60,041.58	53,396	54,674	5,368	4.87	1,102
1956	28,728.54	25,346	25,953	2,776	5.18	536
1957	76,167.41	66,681	68,277	7,890	5.48	1,440
1958	115,042.02	99,930	102,322	12,720	5.78	2,201
1959	159,057.81	137,043	140,324	18,734	6.09	3,076
1960	159,139.11	135,956	139,211	19,928	6.41	3,109
1961	148,202.37	125,567	128,573	19,629	6.72	2,921
1962	148,347.63	124,612	127,595	20,753	7.04	2,948

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1963	124,259.61	103,475	105,952	18,308	7.36	2,488
1964	194,694.74	160,668	164,514	30,181	7.69	3,925
1965	193,629.05	158,336	162,126	31,503	8.02	3,928
1966	193,343.49	156,653	160,403	32,940	8.35	3,945
1967	164,608.71	132,098	135,260	29,349	8.69	3,377
1968	135,089.69	107,365	109,935	25,155	9.03	2,786
1969	133,607.16	105,125	107,642	25,965	9.38	2,768
1970	108,393.75	84,424	86,445	21,949	9.73	2,256
1971	259,398.16	199,973	204,760	54,638	10.08	5,420
1972	214,440.36	163,560	167,476	46,964	10.44	4,498
1973	135,323.23	102,077	104,521	30,802	10.81	2,849
1974	174,607.84	130,242	133,360	41,248	11.18	3,689
1975	189,956.09	140,093	143,447	46,509	11.55	4,027
1976	77,438.44	63,631	65,154	12,284	10.74	1,144
1977	166,760.36	135,876	139,129	27,631	11.02	2,507
1978	153,902.22	123,553	126,511	27,391	11.67	2,347
1979	297,092.06	236,248	241,904	55,188	11.98	4,607
1980	550,801.44	433,591	443,971	106,830	12.30	8,685
1981	578,178.98	452,830	463,671	114,508	12.32	9,294
1982	366,083.29	283,458	290,244	75,839	12.68	5,981
1983	277,486.33	212,277	217,359	60,127	13.06	4,604
1984	377,072.70	284,803	291,621	85,452	13.45	6,353
1985	517,184.86	385,406	394,632	122,553	13.85	8,849
1986	524,071.80	385,036	394,254	129,818	14.26	9,104
1987	527,001.94	383,447	392,627	134,375	14.41	9,325
1988	608,452.10	435,773	446,205	162,247	14.86	10,918
1989	682,616.83	480,835	492,346	190,271	15.32	12,420
1990	375,769.26	261,460	267,719	108,050	15.52	6,962
1991	481,646.96	329,013	336,889	144,758	16.01	9,042
1992	715,381.21	481,738	493,271	222,110	16.25	13,668
1993	857,001.10	565,449	578,986	278,015	16.76	16,588
1994	330,504.82	214,465	219,599	110,906	17.04	6,509
1995	8,085.19	5,154	5,277	2,808	17.35	162
1996	1,677,821.73	1,044,276	1,069,275	608,547	17.90	33,997
1997	630,586.77	384,595	393,802	236,785	18.23	12,989
1998	917,120.96	547,338	560,441	356,680	18.58	19,197
1999	968,854.35	564,842	578,364	390,490	18.95	20,606
2000	5,689.75	3,235	3,312	2,378	19.35	123
2001	295,976.09	163,882	167,805	128,171	19.75	6,490
2002	1,100,593.48	592,339	606,519	494,074	20.17	24,495
2003	805,029.75	420,226	430,286	374,744	20.60	18,191
2004	828,572.81	418,595	428,616	399,957	21.06	18,991
2005	390,318.01	190,436	194,995	195,323	21.52	9,076

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2006	495,465.42	232,869	238,444	257,021	21.99	11,688
2007	1,018,774.27	459,875	470,884	547,890	22.48	24,372
2008	1,048,121.31	452,998	463,843	584,278	22.99	25,414
2009	1,364,434.10	562,829	576,303	788,131	23.50	33,537
2010	1,085,206.42	425,618	435,807	649,399	24.02	27,036
2011	1,025,325.44	380,601	389,712	635,613	24.56	25,880
2012	1,317,130.20	462,313	473,381	843,749	24.96	33,804
2013	1,288,898.02	423,790	433,935	854,963	25.52	33,502
2014	1,110,670.07	339,754	347,888	762,782	26.09	29,237
2015	2,489,762.88	703,109	719,941	1,769,822	26.68	66,335
2016	1,243,163.12	321,233	328,923	914,240	27.26	33,538
2017	1,218,743.98	283,845	290,640	928,104	28.00	33,147
2018	1,073,638.92	223,102	228,443	845,196	28.60	29,552
2019	1,457,973.71	265,351	271,703	1,186,271	29.21	40,612
2020	1,997,948.80	309,882	317,301	1,680,648	29.96	56,096
2021	2,073,925.65	265,048	271,393	1,802,533	30.71	58,695
2022	2,342,362.06	234,470	240,083	2,102,279	31.47	66,803
2023	2,493,621.61	179,042	183,328	2,310,294	32.34	71,438
2024	1,516,075.73	65,798	67,374	1,448,702	33.10	43,767
2025	1,544,069.20	22,235	22,767	1,521,302	34.10	44,613
	48,663,361.81	19,839,875	20,314,249	28,349,113		1,169,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.2 2.40						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2000	292,764.49	265,010	292,764			
2001	275,762.95	246,587	275,763			
2003	510.02	444	510			
2004	107,097.50	91,643	107,098			
2005	168,073.14	140,913	168,073			
2007	106,987.80	85,697	106,441	547	4.60	119
2008	483,918.43	376,876	468,104	15,814	4.97	3,182
2009	419,684.46	316,442	393,041	26,643	5.38	4,952
2010	823,151.10	597,114	741,654	81,497	5.87	13,884
2011	11,244,679.22	7,826,297	9,720,763	1,523,916	6.33	240,745
2012	8,724,388.38	5,782,525	7,182,267	1,542,121	6.87	224,472
2014	306,723.29	180,231	223,858	82,865	8.07	10,268
2015	372,256.43	203,252	252,452	119,804	8.73	13,723
2016	392,590.21	196,923	244,591	147,999	9.44	15,678
2017	189,159.60	85,860	106,644	82,516	10.23	8,066
2018	496,964.44	201,271	249,992	246,972	11.02	22,411
2019	124,680.35	44,087	54,759	69,921	11.88	5,886
2020	72,601.76	21,839	27,125	45,477	12.78	3,558
2021	23,032.46	5,689	7,066	15,966	13.72	1,164
2024	267,545.86	22,153	27,515	240,031	16.62	14,442
2025	272,482.79	7,521	9,342	263,141	17.62	14,934
	25,165,054.68	16,698,374	20,659,822	4,505,233		597,484
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						2.37

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	3,333.32	3,268	3,333			
1938	9,029.23	8,816	9,029			
1939	6,794.15	6,605	6,794			
1940	6,079.15	5,884	6,064	15	1.77	8
1941	8,774.47	8,452	8,711	63	2.02	31
1942	6,653.75	6,379	6,574	80	2.27	35
1943	3,052.18	2,912	3,001	51	2.53	20
1944	3,120.10	2,962	3,053	67	2.78	24
1945	4,182.82	3,952	4,073	110	3.03	36
1946	10,247.00	9,634	9,929	318	3.29	97
1947	15,081.58	14,108	14,540	542	3.55	153
1948	19,339.55	18,003	18,554	786	3.80	207
1949	25,210.84	23,350	24,065	1,146	4.06	282
1950	29,567.93	27,245	28,079	1,489	4.32	345
1951	26,011.70	23,846	24,576	1,436	4.58	314
1952	27,329.12	24,929	25,692	1,637	4.83	339
1953	32,958.77	29,903	30,819	2,140	5.10	420
1954	31,208.29	28,167	29,030	2,178	5.36	406
1955	39,479.75	35,446	36,531	2,949	5.62	525
1956	41,979.73	37,477	38,625	3,355	5.90	569
1957	38,862.18	34,503	35,560	3,302	6.17	535
1958	44,220.11	39,026	40,221	3,999	6.46	619
1959	61,362.53	53,832	55,481	5,882	6.75	871
1960	45,003.29	39,227	40,428	4,575	7.06	648
1961	39,210.98	33,957	34,997	4,214	7.37	572
1962	56,401.15	48,505	49,990	6,411	7.70	833
1963	60,382.34	51,556	53,135	7,247	8.04	901
1964	108,834.99	92,213	95,037	13,798	8.40	1,643
1965	145,156.93	122,012	125,748	19,409	8.77	2,213
1966	135,098.43	112,598	116,046	19,052	9.16	2,080
1967	123,923.39	102,383	105,518	18,405	9.56	1,925
1968	161,206.31	131,955	135,996	25,210	9.98	2,526
1969	153,134.72	124,151	127,953	25,182	10.41	2,419
1970	140,767.12	112,973	116,433	24,334	10.86	2,241
1971	123,322.75	97,918	100,917	22,406	11.33	1,978
1972	77,762.91	61,051	62,921	14,842	11.82	1,256
1973	72,497.52	56,245	57,967	14,531	12.33	1,179
1974	12,348.74	9,464	9,754	2,595	12.85	202
1975	21,592.95	16,336	16,836	4,757	13.39	355
1976	40,342.64	32,153	33,138	7,205	12.61	571
1977	38,325.28	30,112	31,034	7,291	13.23	551
1978	39,119.21	30,286	31,213	7,906	13.85	571
1979	97,206.07	74,129	76,399	20,807	14.48	1,437

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1980	207,148.26	156,459	161,250	45,898	14.74	3,114
1981	296,056.14	220,029	226,767	69,289	15.38	4,505
1982	236,593.58	172,903	178,198	58,396	16.02	3,645
1983	271,346.85	194,881	200,849	70,498	16.67	4,229
1984	340,251.24	240,047	247,398	92,853	17.32	5,361
1985	353,923.30	246,543	254,093	99,830	17.64	5,659
1986	429,803.07	293,727	302,722	127,081	18.30	6,944
1987	498,660.18	334,052	344,282	154,378	18.97	8,138
1988	582,992.13	382,559	394,274	188,718	19.65	9,604
1989	681,356.15	437,703	451,107	230,249	20.32	11,331
1990	720,971.56	453,059	466,933	254,039	20.99	12,103
1991	658,067.08	404,119	416,494	241,573	21.68	11,143
1992	721,707.75	435,190	448,517	273,191	22.06	12,384
1993	626,387.21	368,441	379,724	246,663	22.75	10,842
1994	729,772.79	418,379	431,191	298,582	23.45	12,733
1995	648,465.20	361,973	373,058	275,407	24.14	11,409
1996	744,849.56	404,304	416,685	328,165	24.85	13,206
1997	713,645.61	376,234	387,755	325,891	25.56	12,750
1998	615,009.30	314,577	324,210	290,799	26.26	11,074
1999	517,978.71	256,710	264,571	253,408	26.97	9,396
2000	1,114,235.27	534,164	550,522	563,713	27.69	20,358
2001	1,024,745.67	474,457	488,986	535,760	28.41	18,858
2002	998,094.78	445,649	459,296	538,799	29.13	18,496
2003	1,097,593.84	471,746	486,192	611,402	29.85	20,482
2004	1,068,123.89	440,922	454,424	613,700	30.58	20,069
2005	751,035.34	297,110	306,209	444,826	31.32	14,203
2006	211,625.19	80,058	82,510	129,115	32.05	4,029
2007	2,939,369.18	1,060,524	1,093,001	1,846,368	32.78	56,326
2008	1,396,385.79	476,447	491,037	905,349	33.78	26,801
2009	1,757,795.78	568,471	585,879	1,171,917	34.52	33,949
2010	1,429,467.00	436,559	449,928	979,539	35.26	27,780
2011	1,545,979.91	443,851	457,443	1,088,537	36.01	30,229
2012	1,661,144.75	446,183	459,847	1,201,298	36.75	32,688
2013	1,019,728.50	254,932	262,739	756,990	37.50	20,186
2014	1,229,025.60	284,151	292,853	936,173	38.25	24,475
2015	1,324,624.38	279,496	288,055	1,036,569	39.25	26,409
2016	1,382,682.55	265,337	273,462	1,109,221	40.00	27,731
2017	1,938,158.55	334,526	344,770	1,593,389	40.76	39,092
2018	1,444,495.74	221,008	227,776	1,216,720	41.52	29,304
2019	1,085,753.40	144,622	149,051	936,702	42.28	22,155
2020	789,692.86	89,472	92,212	697,481	43.04	16,205
2021	1,293,200.40	120,526	124,217	1,168,983	43.81	26,683
2022	1,835,174.07	133,601	137,692	1,697,482	44.58	38,077

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2023	2,635,821.46	137,590	141,803	2,494,018	45.35	54,995
2024	2,559,832.53	80,891	83,368	2,476,465	45.90	53,953
2025	2,619,733.99	28,293	29,160	2,590,574	46.01	56,305
	50,934,022.06	16,850,398	17,366,304	33,567,718		971,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 1.91

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1949	40.05	36	40			
1955	292.37	256	292			
1957	346.95	301	347			
1958	508.08	437	507	1	6.96	
1960	176.49	150	174	2	7.51	
1961	702.07	593	688	14	7.80	2
1962	3,894.97	3,265	3,785	110	8.09	14
1963	8,838.08	7,357	8,530	308	8.38	37
1964	12,693.99	10,490	12,162	532	8.68	61
1965	16,074.57	13,184	15,286	789	8.99	88
1966	40,767.37	33,185	38,475	2,292	9.30	246
1967	32,417.02	26,174	30,346	2,071	9.63	215
1968	43,016.07	34,456	39,949	3,067	9.95	308
1969	39,759.13	31,577	36,611	3,148	10.29	306
1970	43,472.47	34,230	39,687	3,785	10.63	356
1971	36,985.84	28,864	33,465	3,521	10.98	321
1972	21,565.66	16,675	19,333	2,233	11.34	197
1973	19,157.90	14,671	17,010	2,148	11.71	183
1974	1,708.84	1,296	1,503	206	12.09	17
1975	1,375.25	1,032	1,197	178	12.48	14
1976	2,190.74	1,778	2,061	130	11.48	11
1977	2,139.83	1,712	1,985	155	12.11	13
1978	3,483.57	2,763	3,203	281	12.38	23
1979	8,920.77	7,010	8,127	794	12.67	63
1980	14,418.97	11,218	13,006	1,413	12.98	109
1981	23,606.76	18,172	21,069	2,538	13.31	191
1982	27,277.78	20,764	24,074	3,204	13.65	235
1983	29,760.57	22,386	25,955	3,806	14.00	272
1984	31,558.95	23,313	27,029	4,530	14.68	309
1985	33,121.63	24,146	27,995	5,127	15.06	340
1986	46,982.79	33,776	39,160	7,823	15.45	506
1987	58,541.57	41,471	48,082	10,460	15.85	660
1988	75,470.98	52,641	61,032	14,439	16.26	888
1989	84,058.98	57,681	66,876	17,183	16.69	1,030
1990	84,368.50	56,907	65,978	18,390	17.13	1,074
1991	71,126.54	47,114	54,624	16,503	17.58	939
1992	79,472.68	51,649	59,882	19,591	18.05	1,085
1993	57,237.97	36,461	42,273	14,965	18.52	808
1994	68,509.81	42,730	49,542	18,968	19.01	998
1995	77,037.79	46,993	54,484	22,554	19.50	1,157
1996	82,715.76	49,050	56,869	25,847	20.25	1,276
1997	96,234.92	55,682	64,558	31,677	20.76	1,526
1998	35,477.52	20,002	23,191	12,287	21.28	577

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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-S2						
NET SALVAGE PERCENT.. 0						
1999	18,678.01	10,247	11,880	6,798	21.81	312
2000	175,719.69	93,659	108,589	67,131	22.34	3,005
2001	68,373.88	35,178	40,786	27,588	23.12	1,193
2002	371,952.57	185,307	214,847	157,106	23.67	6,637
2003	538,198.82	257,905	299,017	239,182	24.45	9,782
2004	888,720.11	410,766	476,246	412,474	25.01	16,492
2005	710,186.64	314,471	364,601	345,586	25.80	13,395
2006	421,664.39	179,250	207,824	213,840	26.37	8,109
2007	848,114.53	343,656	398,438	449,677	27.16	16,557
2008	549,588.76	211,592	245,322	304,267	27.95	10,886
2009	780,628.26	284,617	329,988	450,640	28.75	15,674
2010	619,738.98	213,252	247,246	372,493	29.55	12,606
2011	694,589.85	224,630	260,438	434,152	30.34	14,310
2012	684,363.97	206,952	239,942	444,422	31.14	14,272
2013	506,159.45	141,725	164,317	341,842	32.14	10,636
2014	641,044.70	165,902	192,348	448,697	32.94	13,622
2015	541,750.53	127,961	148,359	393,392	33.95	11,587
2016	544,611.68	116,928	135,567	409,045	34.75	11,771
2017	687,855.19	132,137	153,201	534,654	35.75	14,955
2018	754,238.98	128,371	148,835	605,404	36.56	16,559
2019	948,769.48	140,038	162,361	786,408	37.55	20,943
2020	1,000,450.92	124,856	144,759	855,692	38.56	22,191
2021	978,228.29	99,975	115,912	862,316	39.55	21,803
2022	1,022,869.10	81,216	94,163	928,706	40.56	22,897
2023	1,393,064.60	79,126	91,740	1,301,325	41.55	31,319
2024	1,336,406.44	45,438	52,681	1,283,725	42.56	30,163
2025	1,387,915.99	15,822	18,344	1,369,572	43.55	31,448
	20,531,392.36	5,354,625	6,208,193	14,323,199		419,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 2.04

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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-S4						
NET SALVAGE PERCENT.. 0						
1975	25,295.34	23,518	25,295			
1976	13,435.68	12,702	13,436			
1978	1,291.01	1,208	1,291			
1979	41,393.81	38,496	41,394			
1980	77,676.50	71,742	77,676			
1981	102,938.73	94,827	102,939			
1982	111,008.09	101,406	111,008			
1983	93,917.14	85,014	93,917			
1984	99,742.60	89,409	98,835	908	4.80	189
1985	116,490.94	103,327	114,220	2,271	5.16	440
1986	125,152.48	110,234	121,855	3,297	5.35	616
1987	160,536.84	139,683	154,409	6,128	5.75	1,066
1988	175,121.55	150,394	166,249	8,873	6.17	1,438
1989	145,188.71	122,946	135,908	9,281	6.60	1,406
1990	142,141.97	118,575	131,076	11,066	7.06	1,567
1991	135,082.06	110,916	122,609	12,473	7.52	1,659
1992	132,001.50	106,578	117,814	14,188	7.99	1,776
1993	112,226.36	88,636	97,980	14,246	8.65	1,647
1994	183,940.83	142,536	157,563	26,378	9.15	2,883
1995	147,461.65	111,540	123,299	24,163	9.82	2,461
1996	122,291.42	90,190	99,698	22,593	10.50	2,152
1997	182,238.60	130,373	144,118	38,121	11.34	3,362
1998	181,138.40	126,036	139,323	41,815	12.02	3,479
1999	139,855.61	94,137	104,061	35,795	12.87	2,781
2000	194,708.40	126,599	139,946	54,762	13.72	3,991
2001	229,157.46	143,728	158,880	70,277	14.56	4,827
2002	154,764.64	93,478	103,333	51,432	15.41	3,338
2003	133,892.88	77,417	85,579	48,314	16.41	2,944
2024	29,209.99	1,130	1,249	27,961	37.26	750
2025	29,501.99	381	421	29,081	38.26	760
	3,538,803.18	2,707,156	2,985,381	553,422		45,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 1.29						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1928	69.81	70	70			
1929	580.05	580	580			
1930	634.44	634	634			
1931	15.89	16	16			
1933	196.79	197	197			
1934	10.41	10	10			
1935	102.63	103	103			
1937	766.83	767	767			
1938	175.22	175	175			
1939	49.15	49	49			
1941	330.08	330	330			
1942	597.21	597	597			
1943	3,430.36	3,430	3,430			
1944	869.08	869	869			
1945	399.37	399	399			
1946	52.32	52	52			
1947	525.66	526	526			
1948	868.16	868	868			
1950	1,433.14	1,433	1,433			
1951	2,380.09	2,380	2,380			
1952	3,697.83	3,698	3,698			
1953	3,414.27	3,414	3,414			
1954	10,842.24	10,842	10,842			
1955	19,162.71	19,163	19,163			
1956	19,812.77	19,813	19,813			
1957	21,797.58	21,798	21,798			
1958	19,034.35	19,034	19,034			
1959	18,294.03	18,294	18,294			
1960	20,257.44	20,257	20,257			
1961	26,621.05	26,621	26,621			
1962	11,186.15	11,186	11,186			
1963	32,664.31	32,664	32,664			
1964	21,379.07	21,379	21,379			
1965	26,732.08	26,732	26,732			
1966	23,977.46	23,778	20,961	3,016	0.25	12,064
1967	42,265.06	41,222	36,338	5,927	0.74	8,009
1968	44,360.92	42,557	37,515	6,846	1.22	5,611
1969	38,286.52	36,130	31,849	6,438	1.69	3,809
1970	39,415.76	36,591	32,256	7,160	2.15	3,330
1971	89,914.72	82,092	72,366	17,549	2.61	6,724
1972	56,251.50	50,552	44,563	11,688	3.04	3,845

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERSCALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1973	32,533.70	28,771	25,362	7,172	3.47	2,067
1974	19,596.28	17,055	15,034	4,562	3.89	1,173
1975	17,832.03	15,276	13,466	4,366	4.30	1,015
1976	709.71	650	573	137	4.55	30
1977	500.54	454	400	101	4.97	20
1978	9,715.44	8,768	7,729	1,986	5.13	387
1979	30,181.08	26,946	23,754	6,427	5.58	1,152
1980	52,160.27	46,042	40,587	11,573	6.05	1,913
1981	66,914.26	58,657	51,708	15,206	6.26	2,429
1982	94,428.19	81,737	72,053	22,375	6.75	3,315
1983	65,216.43	55,988	49,355	15,861	7.00	2,266
1984	26,795.83	22,798	20,097	6,699	7.28	920
1985	35,314.67	29,608	26,100	9,215	7.81	1,180
1986	71,125.74	58,999	52,009	19,117	8.12	2,354
1987	14,922.21	12,236	10,786	4,136	8.45	489
1988	45,511.89	36,865	32,497	13,015	8.80	1,479
1989	58,506.81	46,770	41,229	17,278	9.16	1,886
1990	44,410.65	35,000	30,853	13,558	9.55	1,420
1991	79,292.57	61,824	54,499	24,794	9.75	2,543
1992	73,050.04	56,044	49,404	23,646	10.17	2,325
1993	93,920.48	70,816	62,426	31,494	10.60	2,971
1994	125,225.28	93,092	82,063	43,162	10.87	3,971
1995	104,965.52	76,520	67,454	37,512	11.34	3,308
1996	88,355.14	63,333	55,830	32,525	11.65	2,792
1997	52,952.38	37,278	32,861	20,091	11.98	1,677
1998	16,108.28	11,118	9,801	6,307	12.34	511
1999	446.88	302	266	181	12.71	14
2000	99,315.37	65,588	57,817	41,498	13.11	3,165
2001	3,069.98	1,978	1,744	1,326	13.52	98
2002	163,094.81	102,717	90,548	72,547	13.81	5,253
2003	346,281.92	212,686	187,488	158,794	14.13	11,238
2004	2,517.79	1,500	1,322	1,196	14.60	82
2005	50,674.49	29,295	25,824	24,850	14.96	1,661
2006	121,692.21	68,342	60,245	61,447	15.22	4,037
2007	163,865.04	88,815	78,293	85,572	15.63	5,475
2008	202,813.22	106,112	93,540	109,273	15.95	6,851
2009	133,126.68	66,989	59,053	74,074	16.29	4,547
2010	196,871.16	95,207	83,927	112,944	16.55	6,824
2011	162,998.29	75,403	66,470	96,528	16.85	5,729
2012	142,617.09	62,951	55,493	87,124	17.08	5,101
2013	272,038.35	113,930	100,432	171,606	17.35	9,891

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2014	137,334.80	54,330	47,893	89,442	17.57	5,091
2015	299,443.74	110,974	97,826	201,618	17.83	11,308
2016	491,769.65	170,054	149,907	341,863	17.97	19,024
2017	484,140.09	154,731	136,399	347,741	18.10	19,212
2018	487,617.70	142,628	125,730	361,888	18.14	19,950
2019	122,331.25	32,283	28,458	93,873	18.13	5,178
2020	301,847.10	70,572	62,211	239,636	18.03	13,291
2021	44,679.89	9,007	7,940	36,740	17.82	2,062
2022	365,756.72	61,191	53,942	311,815	17.42	17,900
2023	971,850.38	125,855	110,945	860,905	16.81	51,214
2024	1,092,631.46	95,387	84,086	1,008,545	15.68	64,320
2025	1,100,000.01	40,920	36,072	1,063,928	12.92	82,347
	9,883,926.00	3,793,694	3,376,029	6,507,897		469,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9						4.75

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,375	14,375			
1959	188.29	188	188			
1962	7,626.48	7,560	7,481	145	0.28	518
1967	445.13	418	414	31	1.93	16
1972	7,910.24	7,062	6,988	922	3.43	269
1981	13,548.93	11,938	11,812	1,737	6.01	289
1985	14,556.64	12,321	12,191	2,366	7.35	322
1992	2,228.63	1,717	1,699	530	9.98	53
2010	68,488.09	32,381	32,041	36,447	17.29	2,108
2015	2,847.08	1,010	999	1,848	19.09	97
	136,698.14	93,453	92,671	44,027		3,672

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 2.69

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (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-R1.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	917	917			
1974	11,561.27	11,561	11,561			
1975	3,189.09	3,189	3,189			
1976	6,308.81	6,308	5,401	908		
1980	1,144.78	1,110	950	195	1.45	134
1983	10,695.21	10,182	8,717	1,978	2.14	924
1984	4,730.23	4,476	3,832	898	2.36	381
1985	27,353.09	25,701	22,004	5,349	2.60	2,057
1986	61,596.14	57,420	49,159	12,437	2.87	4,333
1987	40,005.58	36,965	31,647	8,359	3.17	2,637
1989	3,425.59	3,113	2,665	761	3.66	208
1990	37,952.71	34,222	29,299	8,654	3.87	2,236
1991	31,594.95	28,233	24,171	7,424	4.11	1,806
1992	6,510.50	5,758	4,930	1,580	4.38	361
1993	1,718.09	1,502	1,286	432	4.68	92
1994	4,082.11	3,523	3,016	1,066	5.00	213
2000	47,842.64	37,451	32,063	15,780	7.07	2,232
2001	142,467.12	109,244	93,528	48,939	7.45	6,569
2003	2,326.24	1,701	1,456	870	8.27	105
2004	89,547.93	63,919	54,723	34,825	8.62	4,040
2005	223,315.34	154,735	132,474	90,841	9.09	9,994
2006	16,415.52	11,012	9,428	6,988	9.57	730
2007	9,937.59	6,453	5,525	4,413	9.99	442
2008	0.11					
2009	5,832.45	3,503	2,999	2,833	10.97	258
2010	113,355.65	65,179	55,802	57,554	11.46	5,022
2011	42,386.12	23,232	19,890	22,496	11.96	1,881
2012	140,454.44	73,191	62,661	77,793	12.41	6,269
2013	506,332.14	249,369	213,494	292,838	12.88	22,736
2014	1,770,002.01	818,272	700,552	1,069,450	13.38	79,929
2015	692,563.65	298,910	255,907	436,657	13.83	31,573
2016	723,310.77	288,601	247,082	476,229	14.31	33,279
2017	1,872,402.19	684,363	585,907	1,286,495	14.76	87,161
2018	1,995,912.60	660,248	565,262	1,430,651	15.17	94,308
2019	747,960.08	220,199	188,520	559,440	15.58	35,908
2020	1,078,920.30	277,067	237,207	841,713	15.91	52,905
2021	563,625.05	122,532	104,904	458,721	16.20	28,316
2022	2,161,163.12	380,365	325,644	1,835,519	16.38	112,059
2023	2,851,538.11	376,973	322,740	2,528,798	16.40	154,195
	16,050,396.45	5,160,699	4,420,512	11,629,884		785,293

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 4.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	1,942,103.70	1,739,736	1,888,905	53,199	1.34	39,701
2015	112,834.83	97,738	106,118	6,717	1.62	4,146
2016	33,669.32	27,892	30,284	3,385	1.97	1,718
2017	34,335.00	26,823	29,123	5,212	2.38	2,190
2018	78,429.10	56,704	61,566	16,863	2.87	5,876
	2,201,371.95	1,948,893	2,115,996	85,376		53,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.6 2.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,078	1,171			
1958	192.08	173	192			
1959	2,129.94	1,907	2,130			
1971	17,971.09	14,577	17,971			
1983	7,872.27	6,089	7,872			
1984	3,449.87	2,634	3,450			
1987	6,786.87	4,965	6,787			
1988	9,428.54	6,789	9,429			
1990	820.22	571	819			
	49,821.42	38,783	49,821			

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2007	4,181.56	3,868	4,007	175	1.50	117
2010	7,734.00	5,994	6,209	1,525	4.50	339
2011	12,031.56	8,723	9,036	2,996	5.50	545
2012	1,550.11	1,046	1,084	466	6.50	72
2014	565,919.21	325,404	337,081	228,838	8.50	26,922
2015	1,175,148.72	616,953	639,093	536,056	9.50	56,427
2016	113,113.73	53,729	55,657	57,457	10.50	5,472
2017	14,623.69	6,215	6,438	8,186	11.50	712
2021	942,346.41	212,028	219,637	722,709	15.50	46,626
2022	627,178.81	109,756	113,695	513,484	16.50	31,120
2023	211,164.51	26,396	27,343	183,822	17.50	10,504
	3,674,992.31	1,370,112	1,419,280	2,255,712		178,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6						4.87

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, 2025

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	23,613	23,780	647	0.50	1,294
2015	66,876.67	46,814	47,145	19,732	4.50	4,385
	91,303.67	70,427	70,925	20,379		5,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 6.22

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, 2025

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						
2022	126,594.17	88,616	125,325	1,269	1.50	846
	126,594.17	88,616	125,325	1,269		846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 0.67						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L4						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,306	3,667	114	2.08	55
2012	14,849.79	12,771	14,164	686	2.20	312
2013	2,789.00	2,350	2,606	183	2.34	78
2015	4,197.10	3,252	3,607	590	3.05	193
	25,616.89	21,679	24,044	1,573		638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						2.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2001	186,888.81	183,151	185,469	1,420	0.50	2,840
2002	303,527.92	285,316	288,926	14,602	1.50	9,735
2003	291,419.99	262,278	265,597	25,823	2.50	10,329
2004	366,999.55	315,620	319,614	47,386	3.50	13,539
2005	79,725.36	65,375	66,202	13,523	4.50	3,005
2006	167,413.05	130,582	132,234	35,179	5.50	6,396
2007	835,832.86	618,516	626,343	209,490	6.50	32,229
2008	1,181,797.10	827,258	837,726	344,071	7.50	45,876
2009	278,442.30	183,772	186,098	92,344	8.50	10,864
2010	777,173.73	481,848	487,946	289,228	9.50	30,445
2011	595,579.35	345,436	349,807	245,772	10.50	23,407
2012	870,830.41	470,248	476,199	394,631	11.50	34,316
2013	784,168.63	392,084	397,046	387,123	12.50	30,970
2014	894,641.85	411,535	416,743	477,899	13.50	35,400
2015	1,788,936.70	751,353	760,861	1,028,076	14.50	70,902
2016	971,312.23	369,099	373,770	597,542	15.50	38,551
2017	1,449,495.87	492,829	499,065	950,431	16.50	57,602
2018	1,163,102.32	348,931	353,346	809,756	17.50	46,272
2019	932,956.06	242,569	245,638	687,318	18.50	37,152
2020	670,668.98	147,547	149,414	521,255	19.50	26,731
2021	3,158,053.91	568,450	575,643	2,582,411	20.50	125,971
2022	1,628,060.43	227,928	230,813	1,397,247	21.50	64,988
2023	923,596.21	92,360	93,529	830,067	22.50	36,892
2024	2,242,841.99	134,571	136,274	2,106,568	23.50	89,641
2025	2,759,792.00	55,196	55,894	2,703,898	24.50	110,363
	25,303,257.61	8,403,852	8,510,197	16,793,061		994,416
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9						3.93

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, 2025

YEAR (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						
1999	18,450.18	18,450	18,097	353		
	18,450.18	18,450	18,097	353		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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						
2011	19,084.33	13,836	13,083	6,001	5.50	1,091
2015	245,836.91	129,064	122,038	123,799	9.50	13,031
	264,921.24	142,900	135,121	129,800		14,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2						5.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,525	14,666			
1991	70,212.28	69,524	70,212			
1992	7,619.70	7,505	7,620			
1993	2,619.06	2,571	2,619			
1994	45,419.28	44,211	45,419			
1995	9,638.80	9,319	9,639			
1997	945.49	903	945			
1999	89,292.15	84,006	89,292			
2000	424,416.34	397,169	424,416			
2001	23,340.60	21,674	23,341			
2002	21,599.55	19,846	21,600			
2003	209,492.31	190,429	209,492			
2011	25,036.41	20,004	25,036			
2014	4,400.00	3,269	32,819	28,419-		
	948,698.04	884,955	977,116	28,418-		

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2						
NET SALVAGE PERCENT.. 0						
1995	3,946.38	3,671	3,806	140	2.29	61
1996	49,461.68	45,525	47,200	2,262	2.55	887
1997	14,369.59	13,105	13,587	783	2.75	285
1998	3,404.16	3,061	3,174	230	3.08	75
1999	53,150.71	47,187	48,923	4,228	3.35	1,262
2000	149,695.91	130,924	135,741	13,955	3.66	3,813
2001	77,742.57	66,859	69,319	8,424	3.99	2,111
2002	74,285.10	62,667	64,973	9,312	4.36	2,136
2015	49,110.70	24,595	25,500	23,611	10.47	2,255
2024	1,927,156.55	177,298	183,822	1,743,335	14.81	117,713
2025	1,887,999.99	63,814	66,162	1,821,838	14.27	127,669
	4,290,323.34	638,706	662,207	3,628,116		258,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						6.02

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

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	6,122.60	5,919	6,051	72	0.50	144
2012	129,294.07	116,365	118,962	10,332	1.50	6,888
2013	14,421.00	12,017	12,285	2,136	2.50	854
2014	98,828.36	75,769	77,460	21,368	3.50	6,105
2015	400,910.38	280,637	286,901	114,009	4.50	25,335
2016	234,767.97	148,686	152,004	82,764	5.50	15,048
2017	8,370.44	4,743	4,849	3,521	6.50	542
2018	12,626.00	6,313	6,454	6,172	7.50	823
2021	5,909.01	1,773	1,813	4,096	10.50	390
2022	3,546.75	828	846	2,701	11.50	235
2023	75,296.56	12,550	12,830	62,467	12.50	4,997
	990,093.14	665,600	680,455	309,638		61,361
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						6.20

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.00	1,242,287.64			
354.00	95.51			
362.10		66,230.55		66,230.55-
374.40	2,224.27	181.75		181.75-
375.34	82,598.36	53,446.96		53,446.96-
375.70		6.91		6.91-
376.00	11,960,446.96	908,940.08		908,940.08-
378.00	350,646.55	137,617.14		137,617.14-
380.00	12,050,607.19	4,200,676.28		4,200,676.28-
381.00	541,339.03			
382.00	81,972.15			
383.00	8,090.43	925.21		925.21-
385.00	693,837.68	82,945.35		82,945.35-
387.40	79,636.33	1,780.14		1,780.14-
391.10	96,147.00			
391.12	941,918.01			
394.00	173,810.23			
394.12		3,239.63		3,239.63-
395.00	2,990.39			
398.00	17,913.22			
	28,326,560.95	5,455,990.00		5,455,990.00-
2021 TRANSACTION YEAR				
303.00	5,278,249.73			
362.10		83,079.72		83,079.72-
374.20	7.42			
374.40	3,044.19	3,641.92		3,641.92-
375.34	68,225.51	31,402.00		31,402.00-
376.00	10,452,782.48	1,247,022.81		1,247,022.81-
378.00	1,305,415.55	131,514.72		131,514.72-
380.00	9,585,919.01	3,747,310.91		3,747,310.91-
381.00	492,205.71			
382.00	119,685.81	2,403.39		2,403.39-
383.00	9,973.05			
385.00	280,195.97	28,224.94		28,224.94-
387.40	364,713.15	1,065.03		1,065.03-
391.10	250,839.67			
391.12	1,425,437.93			
394.00	548,495.06			
394.12	179,308.21			
397.50	3,847.09			
398.00	8,228.13			
	30,376,573.67	5,275,665.44		5,275,665.44-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	4,305,817.99			
362.10		69,176.77		69,176.77-
374.20	1.55			
374.40	35,613.79	42.58		42.58-
375.34	95,375.95	48,151.18		48,151.18-
375.60	144.31			
375.70	69,942.67	81.46		81.46-
376.00	16,919,583.58	1,515,043.62		1,515,043.62-
378.00	991,214.89	229,635.04		229,635.04-
379.10	16,355.63			
380.00	14,227,667.56	4,306,166.33		4,306,166.33-
381.00	608,418.36			
382.00	274,855.75	26.66		26.66-
383.00	38,085.94			
385.00	174,534.26	53,649.53		53,649.53-
387.40	276,639.46	15,721.85		15,721.85-
391.10	94,356.55			
391.12	1,577,540.60			
392.00			1,552.00	1,552.00
394.00	1,139,439.92			
394.12	2,217,026.15			
395.00	1,118.18			
396.00			29,366.75	29,366.75
397.50	3,847.65			
398.00	136.82			
	43,067,717.56	6,237,695.02	30,918.75	6,206,776.27-

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,634,054.04			
353.00	1,819.64			
354.00	539.11			
362.10		115,773.74		115,773.74-
374.20	56.75	1,844.88		1,844.88-
374.40	29,262.05	65,582.92		65,582.92-
375.34	129,287.54	25,013.31		25,013.31-
375.70	18,398.93			
376.00	18,386,307.84	1,394,586.59		1,394,586.59-
378.00	1,416,971.39	66,203.71		66,203.71-
379.10	453.25	28.05		28.05-
380.00	13,462,948.02	3,665,491.70		3,665,491.70-
381.00	791,198.58	87,758.09		87,758.09-
382.00	587,019.30			
383.00	97,557.10			
385.00	122,052.80	37,414.80		37,414.80-
387.40	641,067.65	29,611.10		29,611.10-
391.10	2,257.20			
391.12	173,736.13			
392.00			2,522.00	2,522.00
394.00	383,704.26			
397.50	9,817.53			
398.00	2,264.03			
	38,890,773.14	5,489,308.89	2,522.00	5,486,786.89-
2024 TRANSACTION YEAR				
374.40	19,200.01			
375.34	37,600.00	14,664.00		14,664.00-
375.70	43,412.16			
376.00	20,585,209.93	1,646,817.00		1,646,817.00-
378.00	4,095,049.05	655,208.00		655,208.00-
380.00	6,936,169.23	2,219,574.00		2,219,574.00-
381.00	121,287.46	3,639.00		3,639.00-
382.00	204,839.53			
383.00	106,912.54	1,069.00		1,069.00-
385.00	87,999.99	22,000.00		22,000.00-
391.10	13,414.94			
391.12	70,288.66			
394.00	186,644.50			
397.50	155,040.00			
	32,663,068.00	4,562,971.00		4,562,971.00-
TOTAL	173,324,693.32	27,021,630.35	33,440.75	26,988,189.60-

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, 2024 and as of December 31, 2025.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS OF WAY	1,893	1,931
351	COMPRESSOR STATION STRUCTURES	3,044,599	3,060,380
	WELLS		
352.01	CONSTRUCTION	1,025,919	968,796
352.02	EQUIPMENT	867,997	713,346
	<i>TOTAL ACCOUNT 352</i>	<u>1,893,916</u>	<u>1,682,142</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	202,914	206,932
353	LINES	379,093	387,117
354	COMPRESSOR STATION EQUIPMENT	899,874	915,043
355	MEASURING AND REGULATING EQUIPMENT	<u>101,732</u>	<u>104,477</u>
	TOTAL UNDERGROUND STORAGE PLANT	6,524,021	6,358,022
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	1,187,749	1,073,080
374.5	RIGHTS OF WAY	<u>1,783,736</u>	<u>1,896,234</u>
	<i>TOTAL ACCOUNT 374</i>	<u>2,971,485</u>	<u>2,969,314</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,633,777	1,616,016
375.6	INDUSTRIAL MEASURING AND REGULATING	61,134	76,763
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	6,665,044	7,073,787
	OTHER BUILDINGS	<u>1,063,974</u>	<u>1,129,931</u>
	<i>TOTAL ACCOUNT 375.70</i>	<u>7,729,018</u>	<u>8,203,718</u>
375.8	COMMUNICATION	<u>8,740</u>	<u>9,308</u>
	<i>TOTAL ACCOUNT 375</i>	<u>9,432,669</u>	<u>9,905,805</u>
376	MAINS		
	BARE STEEL	40,769,891	33,683,145
	OTHER	<u>466,504,993</u>	<u>385,415,682</u>
	<i>TOTAL ACCOUNT 376</i>	<u>507,274,884</u>	<u>419,098,827</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	29,300,608	30,187,789
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	95,011	39,930
380	SERVICES		
	BARE STEEL	485,181	397,714
	OTHER	215,351,197	176,528,397
	<i>TOTAL ACCOUNT 380</i>	215,836,378	176,926,111
381	METERS	18,920,726	19,167,044
381.1	METERS - AMR	15,773,789	20,008,389
382	METER INSTALLATIONS	16,066,651	16,567,447
383	HOUSE REGULATORS	4,982,818	5,896,216
384	HOUSE REGULATOR INSTALLATIONS	2,645,907	2,937,578
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,547,458	2,929,185
	OTHER EQUIPMENT		
387	GENERAL	91,236	88,125
387.4	COMMUNICATION EQUIPMENT	4,510,373	3,497,174
387.5	GPS EQUIPMENT	1,871,572	1,992,701
	<i>TOTAL ACCOUNT 387</i>	6,473,181	5,578,000
	TOTAL DISTRIBUTION PLANT	833,321,565	712,211,635
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	38,239	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,203,125	1,259,397
391.11	EQUIPMENT	63,832	64,605
391.12	INFORMATION SYSTEMS	378,069	481,779
	<i>TOTAL ACCOUNT 391</i>	1,645,026	1,805,781
392	TRANSPORTATION EQUIPMENT - TRAILERS	21,006	24,582
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,848,014	7,984,087
394.12	CNG FACILITIES	18,450	17,395
	<i>TOTAL ACCOUNT 394</i>	7,866,464	8,001,482
395	LABORATORY EQUIPMENT	128,549	119,824
396	POWER OPERATED EQUIPMENT	877,236	983,478

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2024

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	576,596	627,296
398	MISCELLANEOUS EQUIPMENT	630,382	651,416
TOTAL GENERAL PLANT		11,783,498	12,263,680
SUBTOTAL DEPRECIABLE PLANT		851,629,084	730,833,337
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	26,386,435	26,386,435
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	4,909,544	4,909,544
362.1	ENVIRONMENTAL REMEDIATION	(155,603)	(155,603)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	3,058,415	3,058,415
SUBTOTAL AMORTIZABLE PLANT		34,198,791	34,198,791
NONDEPRECIABLE PLANT		235,018	235,018
TOTAL GAS PLANT		886,062,893	765,267,146

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

<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	1,932	1,932
351	COMPRESSOR STATION STRUCTURES	3,294,841	3,294,840
	WELLS		
352.01	CONSTRUCTION	1,126,772	1,126,772
352.02	EQUIPMENT	1,072,970	1,072,970
	<i>TOTAL ACCOUNT 352</i>	<u>2,199,742</u>	<u>2,199,742</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941
353	LINES	387,525	387,525
354	COMPRESSOR STATION EQUIPMENT	947,639	947,638
355	MEASURING AND REGULATING EQUIPMENT	<u>104,478</u>	<u>104,477</u>
	TOTAL UNDERGROUND STORAGE PLANT	7,143,098	7,143,095
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	1,314,395	1,216,872
374.5	RIGHTS OF WAY	1,821,534	1,933,710
	<i>TOTAL ACCOUNT 374</i>	<u>3,135,929</u>	<u>3,150,582</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,755,613	1,749,979
375.6	INDUSTRIAL MEASURING AND REGULATING	61,849	77,294
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	7,920,407	8,354,774
	OTHER BUILDINGS	1,165,687	1,229,533
	<i>TOTAL ACCOUNT 375.70</i>	<u>9,086,094</u>	<u>9,584,307</u>
375.8	COMMUNICATION	<u>9,064</u>	<u>9,684</u>
	<i>TOTAL ACCOUNT 375</i>	10,912,620	11,421,264
376	MAINS		
	BARE STEEL	30,503,610	26,035,068
	OTHER	<u>524,889,166</u>	<u>447,996,971</u>
	<i>TOTAL ACCOUNT 376</i>	555,392,776	474,032,039

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	34,784,583	35,108,872
379.1	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	96,544	50,483
380	SERVICES		
	BARE STEEL	298,020	257,009
	OTHER	237,188,067	204,548,243
	<i>TOTAL ACCOUNT 380</i>	237,486,087	204,805,252
381	METERS	19,839,875	20,314,249
381.1	METERS - AMR	16,698,374	20,659,822
382	METER INSTALLATIONS	16,850,398	17,366,304
383	HOUSE REGULATORS	5,354,625	6,208,193
384	HOUSE REGULATOR INSTALLATIONS	2,707,156	2,985,381
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,793,694	3,376,029
	OTHER EQUIPMENT		
387	GENERAL	93,453	92,671
387.4	COMMUNICATION EQUIPMENT	5,160,699	4,420,512
387.5	GPS EQUIPMENT	1,948,893	2,115,996
	<i>TOTAL ACCOUNT 387</i>	7,203,045	6,629,179
	TOTAL DISTRIBUTION PLANT	914,255,706	806,107,649
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	38,783	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,370,112	1,419,280
391.11	EQUIPMENT	70,427	70,925
391.12	INFORMATION SYSTEMS	88,616	125,325
	<i>TOTAL ACCOUNT 391</i>	1,529,155	1,615,530
392	TRANSPORTATION EQUIPMENT - TRAILERS	21,679	24,044
394	TOOLS, SHOP AND GARAGE EQUIPMENT	8,403,852	8,510,197
394.12	CNG FACILITIES	18,450	18,097
	<i>TOTAL ACCOUNT 394</i>	8,422,302	8,528,294
395	LABORATORY EQUIPMENT	142,900	135,121
396	POWER OPERATED EQUIPMENT	884,955	977,116

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	638,706	662,207
398	MISCELLANEOUS EQUIPMENT	665,600	680,455
TOTAL GENERAL PLANT		12,344,080	12,672,588
SUBTOTAL DEPRECIABLE PLANT		933,742,884	825,923,332
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	33,056,275	33,056,275
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	6,518,572	6,518,572
362.1	ENVIRONMENTAL REMEDIATION	(81,773)	(81,773)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	3,513,383	3,513,383
SUBTOTAL AMORTIZABLE PLANT		43,006,457	43,006,457
NONDEPRECIABLE PLANT		235,418	235,418
TOTAL GAS PLANT		976,984,759	869,165,207

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

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

Response:

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

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

The estimated survivor curves used in this filing are set forth in Exhibit No. 109, Schedule 1, Attachment A. See Part VI.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		SURVIVOR CURVE		ORIGINAL COST	BOOK RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
				AS OF NOVEMBER 30, 2022			AMOUNT	RATE	
(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	*	3,294,840.03	2,587,031	707,809	230,288	6.99	3.1
WELLS									
352.01	CONSTRUCTION	SQUARE	*	1,126,771.93	834,026	292,746	95,048	8.44	3.1
352.02	EQUIPMENT	50-S2.5	*	1,072,969.88	392,390	680,580	222,299	20.72	3.1
TOTAL ACCOUNT 352				2,199,741.81	1,226,416	973,326	317,347		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,932	9	3	0.00	3.0
353	LINES	50-S1.5	*	389,345.13	388,896	449	156	0.04	2.9
354	COMPRESSOR STATION EQUIPMENT	55-R2.5	*	948,176.70	849,418	98,759	32,353	3.41	3.1
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	104,476.92	104,477	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT				7,145,453.45	5,365,101	1,780,353	580,147	8.12	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	70-R2.5		4,619,075.10	927,763	3,691,312	78,287	1.69	47.2
374.5	RIGHTS OF WAY	80-S4		3,233,171.42	1,826,867	1,406,304	34,865	1.08	40.3
TOTAL ACCOUNT 374				7,852,246.52	2,754,630	5,097,616	113,152	1.44	
STRUCTURES AND IMPROVEMENTS									
375.34	MEASURING AND REGULATING	60-R1		6,857,841.44	1,478,485	5,379,356	159,409	2.32	33.7
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,227.87	75,960	10,268	509	0.59	20.2
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	38,999,641.74	4,171,878	34,827,762	1,086,338	2.79	32.1
	OTHER BUILDINGS	35-R2		3,192,414.46	983,487	2,208,927	104,634	3.28	21.1
TOTAL ACCOUNT 375.70				42,192,056.20	5,155,365	37,036,689	1,190,972	2.82	31.1
375.8	COMMUNICATION	45-R3		16,515.17	8,614	7,901	355	2.15	22.3
TOTAL ACCOUNT 375				49,152,640.68	6,718,424	42,434,214	1,351,245	2.75	
376	MAINS								
	CAST IRON	71-R1	*	83,547.14	60,465	23,082	21,582	25.83	1.1
	BARE STEEL	71-R1	*	56,048,265.50	36,575,386	19,472,880	1,658,210	2.96	11.7
	OTHER	71-R1		2,324,577,776.20	302,056,890	2,022,520,886	49,442,610	2.13	40.9
TOTAL ACCOUNT 376				2,380,709,588.84	338,692,741	2,042,016,848	51,122,402	2.15	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1		157,110,988.70	23,658,568	133,452,421	6,305,696	4.01	21.2
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		135,966.90	60,244	75,723	8,700	6.40	8.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
			NOVEMBER 30, 2022		ACCRUALS	AMOUNT	RATE	LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
380	SERVICES							
	BARE STEEL	50-R0.5	627,276.34	459,916	167,360	18,539	2.96	9.0
	OTHER	50-R0.5	758,846,177.42	152,934,316	605,911,861	22,805,788	3.01	26.6
	TOTAL ACCOUNT 380		759,473,453.76	153,394,232	606,079,221	22,824,327	3.01	
381	METERS	44-S1	43,392,683.65	18,434,086	24,958,598	1,037,014	2.39	24.1
381.1	METERS - AMR	15-S2.5	24,862,040.62	18,366,394	6,495,647	1,274,728	5.13	5.1
382	METER INSTALLATIONS	55-R3	43,792,490.50	15,760,586	28,031,904	819,974	1.87	34.2
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	19,953,375.20	8,225,155	11,728,220	410,090	2.06	28.6
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	7,654,727.16	2,506,309	5,148,418	397,393	5.19	13.0
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	80,436	56,262	4,136	3.03	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928.02	3,009,233	8,881,695	574,385	4.83	15.5
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,743,598	457,774	174,711	7.94	2.6
	TOTAL ACCOUNT 387		14,228,998.11	4,833,267	9,395,731	753,232	5.29	
	TOTAL DISTRIBUTION PLANT		3,508,319,200.64	593,404,636	2,914,914,561	86,417,953	2.46	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,706,692.18	1,009,042	1,697,650	120,982	4.47	14.0
391.11	EQUIPMENT	15-SQ	91,303.67	52,960	38,344	5,850	6.41	6.6
391.12	INFORMATION SYSTEMS	5-SQ	2,178,866.80	1,919,443	259,424	130,359	5.98	2.0
	TOTAL ACCOUNT 391		4,976,862.65	2,981,445	1,995,418	257,191	5.17	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	23,553	2,064	326	1.27	6.3
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	27,423,137.06	7,888,586	19,534,551	1,030,395	3.76	19.0
395	LABORATORY EQUIPMENT	20-SQ	266,039.42	96,986	169,053	13,767	5.17	12.3
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	925,001	23,697	7,242	0.76	3.3
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	1,888,281.55	680,969	1,207,313	88,776	4.70	13.6
398	MISCELLANEOUS EQUIPMENT	15-SQ	950,950.58	529,599	421,352	58,068	6.11	7.3
	TOTAL GENERAL PLANT		36,529,407.61	13,175,960	23,353,448	1,455,765	3.99	
	SUBTOTAL DEPRECIABLE PLANT		3,551,994,061.70	611,945,697	2,940,048,362	88,453,865	2.49	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2022

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
(1)		(2)	NOVEMBER 30, 2022	(4)	ACCRUALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		47,459,794.63	19,902,888	27,556,907	7,345,698	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		10,074,348.44	2,374,987	7,699,361	1,944,152	**	
362.1	ENVIRONMENTAL REMEDIATION			(156,998)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,363,928.38	2,870,239	3,493,689	441,033	**	
SUBTOTAL AMORTIZABLE PLANT			63,898,071.45	24,991,116	38,749,957	9,730,883		
NONDEPRECIABLE PLANT			3,533,233.36	234,689				
TOTAL GAS PLANT			3,619,425,366.51	637,171,502	2,978,798,319	98,184,748		

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

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
		(2)	DECEMBER 31, 2023	(4)	ACCRUALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS OF WAY	SQUARE *	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,294,840.03	2,841,177	453,663	227,814	6.91	2.0
WELLS								
352.01	CONSTRUCTION	SQUARE *	1,126,771.93	937,051	189,721	94,861	8.42	2.0
352.02	EQUIPMENT	50-S2.5 *	1,072,969.88	633,236	439,734	220,558	20.56	2.0
TOTAL ACCOUNT 352			2,199,741.81	1,570,287	629,455	315,419		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,940.78	206,932	9	4	0.00	2.2
353	LINES	50-S1.5 *	389,345.13	389,250	95	48	0.01	2.0
354	COMPRESSOR STATION EQUIPMENT	55-R2.5 *	948,176.70	884,445	63,732	32,017	3.38	2.0
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	104,476.92	104,477	0	0	-	-
TOTAL UNDERGROUND STORAGE PLANT			7,145,453.45	5,998,499	1,146,955	575,302	8.05	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	70-R2.5	4,873,784.33	995,037	3,878,747	82,275	1.69	47.1
374.5	RIGHTS OF WAY	80-S4	3,233,171.42	1,864,695	1,368,476	34,750	1.07	39.4
TOTAL ACCOUNT 374			8,106,955.75	2,859,732	5,247,223	117,025	1.44	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1	7,977,500.76	1,570,504	6,406,997	190,857	2.39	33.6
375.6	INDUSTRIAL MEASURING AND REGULATING	55-R1	86,227.87	76,624	9,604	483	0.56	19.9
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5 *	39,441,384.70	5,321,712	34,119,671	1,091,790	2.77	31.3
	OTHER BUILDINGS	35-R2	3,540,461.16	1,084,727	2,455,734	115,460	3.26	21.3
TOTAL ACCOUNT 375.70			42,981,845.86	6,406,439	36,575,405	1,207,250	2.81	30.3
375.8	COMMUNICATION	45-R3	16,515.17	8,999	7,516	349	2.11	21.5
TOTAL ACCOUNT 375			51,062,089.66	8,062,566	42,999,522	1,398,939	2.74	
376	MAINS							
	BARE STEEL	71-R1 *	47,258,414.58	33,428,835	13,829,580	1,272,824	2.69	10.9
	OTHER	71-R1	2,596,851,536.49	340,923,335	2,255,928,201	55,303,239	2.13	40.8
TOTAL ACCOUNT 376			2,644,109,951.07	374,352,170	2,269,757,781	56,576,063	2.14	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-O1	206,642,930.80	26,795,495	179,847,436	8,687,002	4.20	20.7
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2	135,966.90	86,207	49,760	5,881	4.33	8.5

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2023 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
380	SERVICES							
	BARE STEEL	50-R0.5 *	388,127.99	292,441	95,687	11,002	2.83	8.7
	OTHER	50-R0.5	854,783,043.98	172,198,027	682,585,017	25,832,633	3.02	26.4
	TOTAL ACCOUNT 380		855,171,171.97	172,490,468	682,680,704	25,843,635	3.02	
381	METERS	44-S1	44,799,655.68	19,420,683	25,378,973	1,057,168	2.36	24.0
381.1	METERS - AMR	15-S2.5	25,134,959.40	19,754,808	5,380,151	1,130,030	4.50	4.8
382	METER INSTALLATIONS	55-R3	45,542,208.34	16,518,699	29,023,509	852,161	1.87	34.1
383	HOUSE REGULATORS AND INSTALLATIONS	45-S2	21,141,290.79	8,581,133	12,560,158	440,003	2.08	28.5
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	8,822,144.52	2,939,173	5,882,972	429,949	4.87	13.7
	OTHER EQUIPMENT							
387	GENERAL	32-R0.5	136,698.14	84,923	51,775	3,818	2.79	13.6
387.4	COMMUNICATION EQUIPMENT	25-R2	11,890,928.02	3,633,599	8,257,329	549,425	4.62	15.0
387.5	GPS EQUIPMENT	10-S3	2,201,371.95	1,932,953	268,419	123,301	5.60	2.2
	TOTAL ACCOUNT 387		14,228,998.11	5,651,475	8,577,523	676,544	4.75	
	TOTAL DISTRIBUTION PLANT		3,924,898,322.99	657,512,609	3,267,385,712	97,214,400	2.48	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,598,464.60	1,031,171	1,567,294	121,079	4.66	12.9
391.11	EQUIPMENT	15-SQ	91,303.67	59,300	32,004	5,836	6.39	5.5
391.12	INFORMATION SYSTEMS	5-SQ	357,301.41	135,953	221,348	149,430	41.82	1.5
	TOTAL ACCOUNT 391		3,047,069.68	1,226,424	1,820,646	276,345	9.07	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	25,616.89	20,881	4,736	1,141	4.45	4.2
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	29,238,900.74	7,524,030	21,714,871	1,165,279	3.99	18.6
395	LABORATORY EQUIPMENT	20-SQ	264,921.24	110,708	154,213	13,769	5.20	11.2
396	POWER OPERATED EQUIPMENT	13-L2	948,698.04	906,021	42,677	15,556	1.64	2.7
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	19-R2.5	3,097,281.26	706,438	2,390,843	178,653	5.77	13.4
398	MISCELLANEOUS EQUIPMENT	15-SQ	948,549.73	590,129	358,421	57,525	6.06	6.2
	TOTAL GENERAL PLANT		37,620,859.00	11,134,452	26,486,407	1,708,268	4.54	
	SUBTOTAL DEPRECIABLE PLANT		3,969,664,635.44	674,645,560	3,295,019,074	99,497,970	2.51	

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		CURVE	AS OF	RESERVE	BOOK	ANNUAL ACCRUAL		REMAINING
(1)		(2)	DECEMBER 31, 2023	(4)	ACCUALS	AMOUNT	RATE	LIFE
			(3)		(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
AMORTIZABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT		65,323,455.78	25,089,564	40,233,892	8,647,028	**	
303.6	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		15,437,427.08	5,008,241	10,429,186	2,886,274	**	
362.1	ENVIRONMENTAL REMEDIATION			(83,498)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		<u>7,122,745.91</u>	<u>3,373,155</u>	<u>3,749,591</u>	<u>558,661</u>	**	
SUBTOTAL AMORTIZABLE PLANT			87,883,628.77	33,387,462	54,412,669	12,091,963		
NONDEPRECIABLE PLANT			<u>3,533,233.36</u>	<u>234,689</u>				
TOTAL GAS PLANT			<u>4,061,081,497.57</u>	<u>708,267,711</u>	<u>3,349,431,743</u>	<u>111,589,933</u>		

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

** Accrual rate based on individual asset amortization.

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: Please refer to pages VIII-2 through VIII-5 of Columbia's Future Test Year depreciation study included in Exhibit No. 109, Schedule No. 1, Attachment A.

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

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

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

Response:

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

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

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

Response:

See Exhibit No. 010, Schedule No. 2.

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

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

Response:

See Exhibit No. 10, Schedule No. 3.

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

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

Response:

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

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

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

Response:

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

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

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

Response:

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

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

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

Response:

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

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

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

Response:

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

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.62

Weather Normalization Adjustment

Response:

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2024
53.62

Response:

Please see Exhibit No.103, Schedule No. 3

COLUMBIA GAS OF PENNSYLVANIA. INC.
FUTURE TEST YEAR SALES FORECAST
TWELVE MONTHS ENDING NOVEMBER 30, 2024
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. 6.

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

Response: See Statement No. 6, Exhibit KLJ-1, Exhibit KLJ-2, and Exhibit KLJ-3.

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

Response: See Exhibit No. 111, Schedule No. 2, Pages 14 through 30.

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

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

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

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

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

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

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

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

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

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

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

Response:

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

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

DOCKET NO.: R-2024-3046519
WITNESS: K. L. Johnson
STUDY TYPE: CUSTOMER/DEMAND
FORECASTED TEST YEAR: DECEMBER 31, 2025
111, SCHEDULE 1

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 1 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		910,245,547	651,514,349	81,221,713	89,245,751	49,560,442	33,442,048	2,113,825	3,147,421
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		219,465,377	185,343,460	14,611,867	8,907,778	4,217,935	3,896,261	36,662	2,451,413
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	112,657,529	11,709,977	7,714,095	3,497,252	3,312,463	30,346	2,483,040
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,731,655</u>	<u>384,612</u>	<u>236,267</u>	<u>105,512</u>	<u>100,926</u>	<u>379</u>	<u>71,404</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		541,313,002	432,338,938	45,943,967	37,768,245	12,465,829	7,436,220	353,946	5,005,857
7	OPERATING INCOME BEFORE TAXES		368,932,545	219,175,411	35,277,746	51,477,506	37,094,612	26,005,828	1,759,879	(1,858,437)
8	INCOME TAXES		65,154,236	31,824,485	6,643,613	11,972,307	9,169,724	6,212,417	474,596	(1,142,907)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(95,828)</u>	<u>(10,164)</u>	<u>(6,924)</u>	<u>(3,115)</u>	<u>(2,933)</u>	<u>(22)</u>	<u>(2,225)</u>
10	NET INCOME TAXES		65,033,025	31,728,657	6,633,449	11,965,384	9,166,609	6,209,484	474,575	(1,145,132)
11	OPERATING INCOME		303,899,520	187,446,754	28,644,296	39,512,123	27,928,003	19,796,344	1,285,304	(713,305)
12	RATE BASE [PAGE 10]		3,489,087,567	2,751,207,344	291,401,568	203,689,998	91,544,731	85,515,193	523,759	65,204,973
13	RATE OF RETURN EARNED ON RATE BASE		8.710%	6.813%	9.830%	19.398%	30.507%	23.150%	245.400%	-1.094%
14	UNITIZED RETURN		1.00000	0.78220	1.12859	2.22710	3.50253	2.65786	28.17451	(0.12560)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 2 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		786,107,079	565,207,154	69,979,594	76,852,611	41,425,891	27,382,576	2,113,379	3,145,875
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		217,677,273	184,100,282	14,449,934	8,729,266	4,100,764	3,808,980	36,656	2,451,391
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	112,657,529	11,709,977	7,714,095	3,497,252	3,312,463	30,346	2,483,040
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,731,655</u>	<u>384,612</u>	<u>236,267</u>	<u>105,512</u>	<u>100,926</u>	<u>379</u>	<u>71,404</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		539,524,899	431,095,760	45,782,034	37,589,733	12,348,658	7,348,938	353,940	5,005,835
7	OPERATING INCOME BEFORE TAXES		246,582,181	134,111,394	24,197,560	39,262,879	29,077,233	20,033,638	1,759,439	(1,859,960)
8	INCOME TAXES [PAGE 11]		32,834,907	9,354,491	3,716,738	8,745,765	7,051,902	4,634,840	474,480	(1,143,309)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(95,828)</u>	<u>(10,164)</u>	<u>(6,924)</u>	<u>(3,115)</u>	<u>(2,933)</u>	<u>(22)</u>	<u>(2,225)</u>
10	NET INCOME TAXES		32,713,696	9,258,663	3,706,575	8,738,842	7,048,787	4,631,906	474,458	(1,145,535)
11	OPERATING INCOME		213,868,484	124,852,731	20,490,985	30,524,037	22,028,446	15,401,731	1,284,980	(714,426)
12	RATE BASE [PAGE 10]		3,489,087,567	2,751,207,344	291,401,568	203,689,998	91,544,731	85,515,193	523,759	65,204,973
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	4.538%	7.032%	14.986%	24.063%	18.011%	245.338%	-1.096%
14	UNITIZED RETURN		1.00000	0.74029	1.14715	2.44470	3.92545	2.93817	40.02251	(0.17879)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE												111, SCHEDULE 1
CUSTOMER/DEMAND												PAGE 3 OF 13
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	87,240,726	68,980,370	7,310,773	4,974,466	2,242,959	2,113,843	13,959	1,604,357	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,166,976	5,243,001	832,874	901,892	174,014	4,730	10,464	0	
		<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,648	1,878	1,509	712	676	0	521	
4	374.20	LAND - OTHER DISTRIBUTION	20	3,361,034	2,549,983	287,570	231,138	108,998	103,554	0	79,791	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	72,349	8,159	6,558	3,093	2,938	0	2,264	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	8,454,020	6,413,980	723,326	581,383	274,164	260,468	0	200,698	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	0	0	0	0	
9	374.50	RIGHTS OF WAY	20	3,233,025	2,452,864	276,618	222,335	104,847	99,610	0	76,752	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,331	601	483	228	217	0	167	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,044	343	276	130	124	0	95	
13	375.40	M & R STRUCTURES - REGULATING	20	7,621,679	5,782,492	652,111	524,143	247,171	234,824	0	180,939	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,084	0	730	15,539	25,081	33,969	0	10,765	
16	375.70	M & R STRUCTURES - OTHER	11	50,689,408	40,079,608	4,247,772	2,890,310	1,303,225	1,228,204	8,110	932,178	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,386,140	5,049,457	535,159	364,138	164,188	154,736	1,022	117,441	
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,530	1,413	1,136	536	509	0	392	
19	376.00	MAINS	20	3,157,128,150	2,395,281,557	270,123,885	217,115,703	102,385,666	97,271,118	0	74,950,222	
20	376.00	DIRECT - MAINS - MLDS		141,149	0	0	0	0	0	141,149	0	
21	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	17,840,960	2,011,985	1,617,160	762,607	724,512	0	558,258	
22	376.30	MAINS-BARE STEEL	20	36,427,802	27,637,409	3,116,763	2,505,140	1,181,354	1,122,341	0	864,796	
23	376.30	DIRECT - MAINS-BARE STEEL		79,653	0	0	0	0	0	79,653	0	
24	376.80	MAINS-CAST IRON	20	12,012	9,114	1,028	826	390	370	0	285	
25	378.10	M & R EQUIP - GENERAL	20	1,442,966	1,094,764	123,460	99,233	46,795	44,458	0	34,256	
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	236,209,452	179,209,750	20,210,081	16,244,124	7,660,273	7,277,613	0	5,607,612	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	406,758	308,603	34,802	27,973	13,191	12,532	0	9,656	
29	379.10	M & R EQUIP - CITY GATE	20	120,061	91,089	10,272	8,257	3,894	3,699	0	2,850	
30	379.11	M & R EQUIP - EXCHANGE GAS	20	(903)	(685)	(77)	(62)	(29)	(28)	0	(21)	
31	380.00	SERVICES	15	971,688,540	886,500,606	69,174,507	13,040,060	2,089,130	592,730	0	291,507	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	48,647,043	37,965,612	6,928,798	3,339,133	317,665	79,781	7,297	8,757	
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319	
36	381.10	AUTOMATIC METER READING	16	25,165,055	19,639,564	3,584,259	1,727,329	164,328	41,271	3,775	4,530	
37	382.00	METER INSTALLATIONS	16	50,934,022	39,750,439	7,254,533	3,496,111	332,599	83,532	7,640	9,168	
38	383.00	HOUSE REGULATORS	21	20,531,392	18,784,171	1,416,050	293,599	30,592	5,133	821	1,027	
39	384.00	HOUSE REG INSTALLATIONS	21	3,538,803	3,237,651	244,071	50,605	5,273	885	142	177	
40	385.00	IND M&R EQUIPMENT	17	8,401,123	0	71,242	1,516,487	2,447,751	3,315,083	0	1,050,560	
41	385.00	DIRECT - IND M&R EQUIPMENT		486,902	0	0	0	0	0	486,902	0	
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	995,901	0	8,445	179,770	290,166	392,982	0	124,537	
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,379	1,630	1,109	500	471	3	358	
44	387.20	OTHER EQUIP ODORIZATON	11	117,248	92,707	9,825	6,686	3,014	2,841	19	2,156	
45	387.42	OTHER EQUIP RADIO	11	119,609	94,574	10,023	6,820	3,075	2,898	19	2,200	
46	387.44	OTHER EQUIP COMMUNICATION	11	566,537	447,955	47,476	32,304	14,566	13,727	91	10,419	
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	15,294,665	12,093,339	1,281,693	872,102	393,226	370,590	2,447	281,269	
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,740,603</u>	<u>184,475</u>	<u>125,522</u>	<u>56,597</u>	<u>53,339</u>	<u>352</u>	<u>40,483</u>	
50		TOTAL DISTRIBUTION PLANT		4,684,960,060	3,704,273,454	392,584,906	267,144,938	120,434,994	113,531,707	833,913	86,156,149	
51	389-398	GENERAL PLANT	11	<u>35,784,071</u>	28,294,107	2,998,705	2,040,408	920,009	867,048	5,726	658,069	
52		TOTAL GROSS PLANT		<u>4,815,151,833</u>	<u>3,806,790,932</u>	<u>403,727,258</u>	<u>275,061,704</u>	<u>123,771,976</u>	<u>116,517,328</u>	<u>864,060</u>	<u>88,418,575</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE											
CUSTOMER/DEMAND											
											111, SCHEDULE 1
											PAGE 4 OF 13
											WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	39,574,847	31,291,436	3,316,372	2,256,558	1,017,469	958,899	6,332	727,781
2	350-362	UNDERGROUND STORAGE PLANT	25	7,061,322	5,165,710	820,596	888,597	171,449	4,661	10,310	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	235,418	178,609	20,142	16,190	7,635	7,253	0	5,589
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	1,216,872	923,229	104,116	83,684	39,463	37,492	0	28,889
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	1,933,710	1,467,087	165,448	132,981	62,710	59,578	0	45,906
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	1,744,198	1,323,306	149,234	119,949	56,564	53,739	0	41,407
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	5,781	0	0	0	0	0	5,273	508
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,294	0	656	13,952	22,520	30,500	0	9,666
16	375.70	M & R STRUCTURES - OTHER	11	9,584,307	7,578,216	803,165	546,497	246,413	232,228	1,534	176,255
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,513,383	2,777,997	294,422	200,333	90,329	85,129	562	64,611
18	375.80	M & R STRUCTURES - COMMUNICATION	20	9,684	7,347	829	666	314	298	0	230
19	376.00	MAINS	20	447,948,551	339,854,086	38,326,478	30,805,422	14,526,972	13,801,295	0	10,634,299
20	376.00	DIRECT - MAINS - MLDS		48,420	0	0	0	0	0	48,420	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	25,958,980	19,694,819	2,221,050	1,785,199	841,850	799,796	0	616,266
23	376.30	DIRECT - MAINS-BARE STEEL		76,088	0	0	0	0	0	76,088	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	34,955,540	26,520,419	2,990,796	2,403,893	1,133,608	1,076,980	0	829,845
27	378.20	DIRECT - M & R EQUIP-GEN-REG		153,332	0	0	0	0	0	0	153,332
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	50,483	38,301	4,319	3,472	1,637	1,555	0	1,199
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	204,803,942	186,848,780	14,579,993	2,748,469	440,329	124,930	0	61,441
32	380.00	DIRECT - SERVICES		1,310	0	0	0	0	0	432	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	20,310,505	15,850,927	2,892,825	1,394,113	132,628	33,309	3,047	3,656
35	381.00	DIRECT - METERS - MLDS FLEX		3,744	0	0	0	0	0	0	3,744
36	381.10	AUTOMATIC METER READING	16	20,659,822	16,123,545	2,942,578	1,418,090	134,909	33,882	3,099	3,719
37	382.00	METER INSTALLATIONS	16	17,366,304	13,553,185	2,473,483	1,192,023	113,402	28,481	2,605	3,126
38	383.00	HOUSE REGULATORS	21	6,208,193	5,679,876	428,179	88,777	9,250	1,552	248	310
39	384.00	HOUSE REG INSTALLATIONS	21	2,985,381	2,731,325	205,902	42,691	4,448	746	119	149
40	385.00	IND M&R EQUIPMENT	17	3,246,528	0	27,531	586,031	945,909	1,281,080	0	405,978
41	385.00	DIRECT - IND M&R EQUIPMENT		129,501	0	0	0	0	0	129,501	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,495,753	3,554,747	376,744	256,348	115,586	108,932	719	82,677
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,430	0	0	0	0	0	17,430	0
49	387.50	GPS EQUIPMENT	11	<u>2,115,996</u>	<u>1,673,097</u>	<u>177,321</u>	<u>120,654</u>	<u>54,402</u>	<u>51,271</u>	<u>339</u>	<u>38,913</u>
50		TOTAL DISTRIBUTION PLANT		809,856,450	646,378,896	69,185,209	43,959,434	18,980,877	17,850,027	289,415	13,212,593
51	389-398	GENERAL PLANT	11	<u>12,672,588</u>	<u>10,020,089</u>	<u>1,061,963</u>	<u>722,591</u>	<u>325,812</u>	<u>307,057</u>	<u>2,028</u>	<u>233,049</u>
52		TOTAL DEPRECIATION RESERVE		<u>869,165,207</u>	<u>692,856,130</u>	<u>74,384,140</u>	<u>47,827,179</u>	<u>20,495,607</u>	<u>19,120,643</u>	<u>308,084</u>	<u>14,173,423</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND											111, SCHEDULE 1 PAGE 5 OF 13 WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	13,633,863	10,780,159	1,142,518	777,403	350,527	330,349	2,181	250,727
2	350-362	UNDERGROUND STORAGE PLANT	25	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT											
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	137,864	104,596	11,796	9,481	4,471	4,248	0	3,273
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	34,545	26,209	2,956	2,376	1,120	1,064	0	820
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	185,617	140,826	15,881	12,765	6,020	5,719	0	4,407
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	583	0	0	0	0	0	523	60
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	459	0	4	83	134	181	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,346,049	1,064,308	112,799	76,752	34,607	32,615	215	24,754
17	375.71	M & R STRUCTURES - OTHER LEASED	11	471,457	372,776	39,508	26,883	12,121	11,423	75	8,670
18	375.80	M & R STRUCTURES - COMMUNICATION	20	339	257	29	23	11	10	0	8
19	376.00	MAINS	20	72,415,660	54,941,037	6,195,884	4,980,025	2,348,440	2,231,127	0	1,719,148
20	376.00	DIRECT - MAINS - MLDS		2,628	0	0	0	0	0	2,628	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	1,154,594	875,979	98,787	79,401	37,444	35,573	0	27,410
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	8,785,437	6,665,423	751,682	604,175	284,912	270,679	0	208,566
27	378.20	DIRECT - M & R EQUIP-GEN-REG		25,740	0	0	0	0	0	0	25,740
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	8,870	6,730	759	610	288	273	0	211
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	31,773,464	28,987,884	2,261,953	426,400	68,313	19,382	0	9,532
32	380.00	DIRECT - SERVICES		41	0	0	0	0	0	15	26
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,168,938	912,274	166,492	80,236	7,633	1,917	175	210
35	381.00	DIRECT - METERS - MLDS FLEX		346	0	0	0	0	0	0	346
36	381.10	AUTOMATIC METER READING	16	597,484	466,295	85,100	41,011	3,902	980	90	108
37	382.00	METER INSTALLATIONS	16	971,345	758,067	138,349	66,673	6,343	1,593	146	175
38	383.00	HOUSE REGULATORS	21	419,579	383,873	28,938	6,000	625	105	17	21
39	384.00	HOUSE REG INSTALLATIONS	21	45,532	41,657	3,140	651	68	11	2	2
40	385.00	IND M&R EQUIPMENT	17	449,544	0	3,812	81,147	130,979	177,390	0	56,216
41	385.00	DIRECT - IND M&R EQUIPMENT		20,304	0	0	0	0	0	20,304	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	786,230	621,664	65,886	44,831	20,214	19,050	126	14,459
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,735	0	0	0	0	0	2,735	0
49	387.50	GPS EQUIPMENT	11	53,631	42,405	4,494	3,058	1,379	1,300	9	986
50		TOTAL DISTRIBUTION PLANT		120,859,015	96,412,260	9,988,249	6,542,580	2,969,022	2,814,641	27,059	2,105,205
51											
52	389-398	GENERAL PLANT	11	1,514,185	1,197,251	126,889	86,339	38,930	36,689	242	27,846
53		NET DEPRECIATION & AMORTIZATION EXPENSE		136,007,063	108,389,670	11,257,655	7,406,322	3,358,478	3,181,678	29,482	2,383,778
54		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,397,639	4,267,859	452,322	307,773	138,773	130,785	864	99,263
55		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		141,404,702	112,657,529	11,709,977	7,714,095	3,497,252	3,312,463	30,346	2,483,040

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND											111, SCHEDULE 1 PAGE 6 OF 13 WITNESS: K. L. Johnson
LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		506,803,392	421,184,583	45,896,027	32,558,382	6,887,850	239,404	37,146	0
2		USP REVENUE		37,885,624	37,885,624	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
7		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
8		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
9		TOTAL SALES REVENUE		711,230,802	586,105,700	63,123,967	49,765,344	11,545,764	366,322	323,705	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		179,965,345	52,705,575	15,849,002	35,527,563	37,933,695	33,022,241	1,785,990	3,141,279
11		USP REVENUE		5,190,227	5,190,227	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		197,377,453	64,211,215	17,953,918	39,329,115	37,933,695	33,022,241	1,785,990	3,141,279
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,534,626	1,103,350	136,612	150,056	80,875	53,466	4,128	6,139
19	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	(13,596)	(12,460)	(956)	(164)	(14)	(2)	(0)	(0)
22		TOTAL MISCELLANEOUS REVENUE		1,637,292	1,197,434	143,828	151,292	80,983	53,485	4,130	6,142
23		TOTAL PROPOSED OPERATING REVENUE		<u>910,245,547</u>	<u>651,514,349</u>	<u>81,221,713</u>	<u>89,245,751</u>	<u>49,560,442</u>	<u>33,442,048</u>	<u>2,113,825</u>	<u>3,147,421</u>
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		420,610,883	350,476,653	37,573,537	26,685,632	5,641,969	195,932	37,160	0
25		USP REVENUE		32,689,913	32,689,913	0	0	0	0	0	0
26		STAS REVENUE		(200,142)	(169,239)	(16,555)	(11,764)	(2,482)	(86)	(16)	0
27		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
30		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
31		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
32		TOTAL SALES REVENUE		619,642,440	510,032,820	54,784,922	43,880,830	10,297,401	322,764	323,703	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		148,402,493	43,354,797	12,970,286	29,052,207	31,072,220	27,025,517	1,786,895	3,140,571
34		USP REVENUE		4,478,429	4,478,429	0	0	0	0	0	0
35		STAS REVENUE		(65,957)	(21,115)	(5,708)	(12,785)	(13,672)	(11,891)	(786)	0
36		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		165,036,846	54,127,524	15,069,494	32,840,974	31,058,548	27,013,626	1,786,109	3,140,571
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,325,127	952,727	117,963	129,571	69,834	46,167	3,565	5,301
42	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	(13,596)	(12,460)	(956)	(164)	(14)	(2)	(0)	(0)
45		TOTAL MISCELLANEOUS REVENUE		1,427,793	1,046,810	125,178	130,807	69,942	46,186	3,567	5,304
46		TOTAL CURRENT OPERATING REVENUE		<u>786,107,079</u>	<u>565,207,154</u>	<u>69,979,594</u>	<u>76,852,611</u>	<u>41,425,891</u>	<u>27,382,576</u>	<u>2,113,379</u>	<u>3,145,875</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1

PAGE 7 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
2	807.00	PURCHASED GAS EXPENSE	4	868,902	645,490	95,075	103,339	22,956	626	1,416	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>449,876</u>	<u>334,204</u>	<u>49,225</u>	<u>53,504</u>	<u>11,886</u>	<u>324</u>	<u>733</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>177,130,946</u>	<u>131,585,988</u>	<u>19,381,812</u>	<u>21,066,946</u>	<u>4,679,972</u>	<u>127,520</u>	<u>288,709</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,340	1,712	272	295	57	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,582</u>	<u>5,547</u>	<u>881</u>	<u>954</u>	<u>184</u>	<u>5</u>	<u>11</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		9,922	7,259	1,153	1,249	241	7	15	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,922</u>	<u>7,259</u>	<u>1,153</u>	<u>1,249</u>	<u>241</u>	<u>7</u>	<u>15</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,867,169	7,856,240	825,389	533,617	246,383	239,082	493	165,966
20	871.00	LOAD DISPATCHING	13	351,332	266,531	30,057	24,161	11,394	10,825	25	8,341
21	874.00	MAINS & SERVICES	14	21,487,649	17,067,640	1,766,715	1,201,804	545,786	511,406	1,074	393,224
22	875.00	M & R - GENERAL	13	822,530	623,996	70,367	56,565	26,675	25,342	58	19,527
23	876.00	M & R - INDUSTRIAL	17	364,527	(0)	3,091	65,801	106,209	143,842	0	45,584
24	878.00	METERS & HOUSE REGULATORS	23	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345	716
25	879.00	CUSTOMER INSTALLATIONS	15	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
26	880.00	OTHER	18	3,396,143	2,704,009	284,087	183,663	84,802	82,289	170	57,123
27	881.00	RENTS	18	<u>56,262</u>	<u>44,796</u>	<u>4,706</u>	<u>3,043</u>	<u>1,405</u>	<u>1,363</u>	<u>3</u>	<u>946</u>
28		TOTAL DISTRIBUTION OPERATIONS		45,729,522	36,832,021	3,809,867	2,317,727	1,052,272	1,022,021	2,168	693,446
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	187,384	149,195	15,675	10,134	4,679	4,540	9	3,152
30	886.00	STRUCTURES AND IMPROVEMENTS	13	183,766	139,410	15,721	12,638	5,960	5,662	13	4,363
31	887.00	MAINS	13	14,250,198	10,810,628	1,219,104	979,986	462,134	439,049	998	338,300
32	889.00	M & R - GENERAL	13	1,669,918	1,266,850	142,862	114,840	54,155	51,450	117	39,644
33	890.00	M & R - INDUSTRIAL	17	141,201	0	1,197	25,488	41,140	55,718	0	17,657
34	892.00	SERVICES	15	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0	755
35	893.00	METERS & HOUSE REGULATORS	23	568,175	455,733	74,164	34,000	3,244	807	74	153
36	894.00	OTHER EQUIPMENT	18	<u>1,238,778</u>	<u>986,315</u>	<u>103,624</u>	<u>66,993</u>	<u>30,932</u>	<u>30,016</u>	<u>62</u>	<u>20,836</u>
37		TOTAL DISTRIBUTION MAINTENANCE		20,756,517	16,104,555	1,751,539	1,277,858	607,657	588,777	1,273	424,860
38		TOTAL DISTRIBUTION		<u>66,486,039</u>	<u>52,936,575</u>	<u>5,561,406</u>	<u>3,595,585</u>	<u>1,659,929</u>	<u>1,610,798</u>	<u>3,440</u>	<u>1,118,306</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 8 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	662,164	606,807	46,537	7,973	695	119	13	20
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	8,595,525	7,876,939	604,094	103,490	9,025	1,547	172	258
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	302,637	192,898	84,920	22,789	2,031	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	7,752,525	7,247,603	267,695	237,227	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	754,150	0	784	16,448	383,644	296,351	22,873	34,050
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,206,507	1,121,429	42,565	42,513	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		37,168,342	37,168,342	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	645,316	603,287	22,283	19,747	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	62,775	(0)	65	1,369	31,934	24,668	1,904	2,834
11	905.00	MISCELLANEOUS	6	(1,519)	(1,392)	(107)	(18)	(2)	(0)	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>57,148,422</u>	<u>54,815,912</u>	<u>1,068,836</u>	<u>451,537</u>	<u>427,328</u>	<u>322,685</u>	<u>24,963</u>	<u>37,162</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	(420)	(385)	(30)	(5)	(0)	(0)	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	113,247	103,780	7,959	1,364	119	20	2	3
17	910.00	MISCELLANEOUS	6	1,309,982	1,200,468	92,066	15,772	1,376	236	26	39
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,422,809</u>	<u>1,303,862</u>	<u>99,995</u>	<u>17,131</u>	<u>1,494</u>	<u>256</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	(184)	(169)	(13)	(2)	(0)	0	0	0
23	913.00	ADVERTISING	6	<u>25,917</u>	<u>23,750</u>	<u>1,821</u>	<u>312</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
24		TOTAL SALES		<u>25,733</u>	<u>23,582</u>	<u>1,809</u>	<u>310</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,589,826	23,187,207	2,373,527	1,416,626	619,542	585,234	2,001	405,690
26	921.00	OFFICE SUPPLIES & EXPENSES	19	3,050,243	2,473,839	253,231	151,140	66,099	62,439	214	43,283
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	24,459,390	19,837,299	2,030,619	1,211,963	530,035	500,684	1,712	347,079
29	924.00	PROPERTY INSURANCE	19	291,582	236,482	24,207	14,448	6,319	5,969	20	4,138
30	925.00	INJURIES AND DAMAGES	19	5,233,877	4,244,831	434,517	259,339	113,418	107,138	366	74,269
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,417,145	13,329,080	1,358,519	797,873	354,939	342,133	821	233,780
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,528,688	2,050,842	209,932	125,297	54,797	51,762	177	35,882
33	930.00	MISCELLANEOUS GENERAL	19	1,127,924	914,780	93,640	55,889	24,442	23,089	79	16,005
34	931.00	RENTS-GENERAL	19	3,218,550	2,610,341	267,204	159,479	69,746	65,884	225	45,671
35	932.00	MAINTENANCE	19	<u>6,348,345</u>	<u>5,148,699</u>	<u>527,040</u>	<u>314,561</u>	<u>137,569</u>	<u>129,951</u>	<u>444</u>	<u>90,083</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>91,265,570</u>	<u>74,033,399</u>	<u>7,572,435</u>	<u>4,506,613</u>	<u>1,976,904</u>	<u>1,874,281</u>	<u>6,060</u>	<u>1,295,879</u>
37		TOTAL O & M EXPENSES		<u>393,489,441</u>	<u>314,706,576</u>	<u>33,687,445</u>	<u>29,639,370</u>	<u>8,745,894</u>	<u>3,935,550</u>	<u>323,215</u>	<u>2,451,391</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1

PAGE 9 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,342	77,408	7,890	4,634	2,061	1,987	5	1,358
2	408.00	FICA	24	<u>3,093,593</u>	<u>2,511,688</u>	<u>255,995</u>	<u>150,349</u>	<u>66,884</u>	<u>64,471</u>	<u>155</u>	<u>44,053</u>
3		TOTAL FEDERAL TAXES		<u>3,188,934</u>	<u>2,589,096</u>	<u>263,884</u>	<u>154,982</u>	<u>68,945</u>	<u>66,457</u>	<u>160</u>	<u>45,411</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,317,622	1,041,831	110,417	75,131	33,876	31,926	211	24,231
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	121,180	98,280	10,060	6,005	2,626	2,481	9	1,720
9	408.00	OTHER	19	<u>3,019</u>	<u>2,449</u>	<u>251</u>	<u>150</u>	<u>65</u>	<u>62</u>	<u>0</u>	<u>43</u>
10		TOTAL STATE TAXES		<u>1,441,821</u>	<u>1,142,560</u>	<u>120,728</u>	<u>81,285</u>	<u>36,568</u>	<u>34,468</u>	<u>220</u>	<u>25,993</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,630,755</u>	<u>3,731,655</u>	<u>384,612</u>	<u>236,267</u>	<u>105,512</u>	<u>100,926</u>	<u>379</u>	<u>71,404</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 10 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,815,151,833	3,806,790,932	403,727,258	275,061,704	123,771,976	116,517,328	864,060	88,418,575
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,776,009	440,981	477,524	92,135	2,504	5,540	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(869,165,207)	(692,856,130)	(74,384,140)	(47,827,179)	(20,495,607)	(19,120,643)	(308,084)	(14,173,423)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(119,584)	(18,996)	(20,571)	(3,969)	(108)	(239)	0
5		NET PLANT		3,949,617,853	3,116,591,227	329,765,103	227,691,478	103,364,535	97,399,081	561,277	74,245,151
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,094,320	865,268	91,704	62,398	28,135	26,515	175	20,125
7	164.00	GAS STORED UNDERGROUND - FSS	25	35,252,442	25,788,924	4,096,686	4,436,167	855,929	23,267	51,469	0
8	165.00	PREPAYMENTS	19	4,846,437	3,930,606	402,351	240,141	105,022	99,207	339	68,771
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		41,193,199	30,584,798	4,590,741	4,738,706	989,086	148,989	51,983	88,896
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,655,652	27,398,412	2,905,876	1,979,531	890,650	838,667	6,238	636,278
14	282.00	ACCUMULATED DEF INCOME TAX	12	(403,584,837)	(319,070,136)	(33,840,589)	(23,052,766)	(10,372,130)	(9,766,753)	(72,645)	(7,409,818)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(129,894,952)	(102,693,650)	(10,891,692)	(7,419,600)	(3,338,300)	(3,143,458)	(23,381)	(2,384,871)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,596,451</u>	<u>1,262,139</u>	<u>133,862</u>	<u>91,189</u>	<u>41,029</u>	<u>38,634</u>	<u>287</u>	<u>29,311</u>
18		TOTAL DEFERRED INCOME TAXES		(497,227,686)	(393,103,235)	(41,692,543)	(28,401,646)	(12,778,751)	(12,032,910)	(89,501)	(9,129,100)
19	235.00	CUSTOMER DEPOSITS	9	(4,496,884)	(2,866,269)	(1,261,826)	(338,615)	(30,174)	0	0	0
20	252.00	CUSTOMER ADVANCES	20	<u>1,085</u>	<u>823</u>	<u>93</u>	<u>75</u>	<u>35</u>	<u>33</u>	<u>0</u>	<u>26</u>
21		RATE BASE		<u>3,489,087,567</u>	<u>2,751,207,344</u>	<u>291,401,568</u>	<u>203,689,998</u>	<u>91,544,731</u>	<u>85,515,193</u>	<u>523,759</u>	<u>65,204,973</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 11 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	134,111,394	24,197,560	39,262,879	29,077,233	20,033,638	1,759,439	(1,859,960)
2	STATUTORY ADJUSTMENTS	12	(148,655,087)	(117,525,225)	(12,464,729)	(8,491,179)	(3,820,436)	(3,597,453)	(26,758)	(2,729,307)
3	INTEREST ON DEBT		(80,946,832)	(63,828,010)	(6,760,516)	(4,725,608)	(2,123,838)	(1,983,952)	(12,151)	(1,512,755)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(11,829,916)</u>	<u>(9,352,613)</u>	<u>(991,938)</u>	<u>(675,725)</u>	<u>(304,029)</u>	<u>(286,284)</u>	<u>(2,129)</u>	<u>(217,197)</u>
5	STATE TAXABLE INCOME		5,150,346	(56,594,455)	3,980,376	25,370,367	22,828,930	14,165,948	1,718,400	(6,319,221)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		5,150,346	(56,594,455)	3,980,376	25,370,367	22,828,930	14,165,948	1,718,400	(6,319,221)
7	STATE NET INCOME TAX @ 7.99%		411,513	(4,521,897)	318,032	2,027,092	1,824,032	1,131,859	137,300	(504,906)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		411,513	(4,521,897)	318,032	2,027,092	1,824,032	1,131,859	137,300	(504,906)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	134,111,394	24,197,560	39,262,879	29,077,233	20,033,638	1,759,439	(1,859,960)
11	STATE NET INCOME TAX (LINE 9)		(411,513)	4,521,897	(318,032)	(2,027,092)	(1,824,032)	(1,131,859)	(137,300)	504,906
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(229,601,919)</u>	<u>(181,520,981)</u>	<u>(19,252,121)</u>	<u>(13,114,862)</u>	<u>(5,900,769)</u>	<u>(5,556,366)</u>	<u>(41,328)</u>	<u>(4,215,491)</u>
13	FEDERAL TAXABLE INCOME		16,568,749	(42,887,690)	4,627,407	24,120,925	21,352,432	13,345,412	1,580,810	(5,570,546)
14	FEDERAL INCOME TAX @ 21%		3,479,437	(9,006,415)	971,755	5,065,394	4,484,011	2,802,536	331,970	(1,169,815)
15	DEFERRED INCOME TAXES	12	31,314,411	24,756,860	2,625,713	1,788,679	804,780	757,809	5,637	574,933
16	TAX REFUND AMORTIZATION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,370,454)	(1,874,057)	(198,763)	(135,400)	(60,921)	(57,365)	(427)	(43,522)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		32,423,395	13,876,388	3,398,706	6,718,673	5,227,870	3,502,980	337,180	(638,404)
20	STATE NET INCOME TAX (LINE 9)		<u>411,513</u>	<u>(4,521,897)</u>	<u>318,032</u>	<u>2,027,092</u>	<u>1,824,032</u>	<u>1,131,859</u>	<u>137,300</u>	<u>(504,906)</u>
21	TOTAL INCOME TAXES		<u>32,834,908</u>	<u>9,354,491</u>	<u>3,716,738</u>	<u>8,745,765</u>	<u>7,051,902</u>	<u>4,634,840</u>	<u>474,480</u>	<u>(1,143,309)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND										111, SCHEDULE 1 PAGE 12 OF 13 WITNESS: K. L. Johnson
LINE NO.	DESCRIPTION (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	SGS/DS-1 (E)	SGS/DS-2 (F)	SDS/LGSS (G)	LDS/LGSS (H)	MLDS (I)	FLEX (J)
1	DESIGN DAY	1	751,300,000	449,400,000	82,600,000	109,300,000	56,000,000	54,000,000	0	41,700,000
2	PERCENT		100.000%	56.670%	10.416%	13.783%	7.062%	6.810%	0.000%	5.259%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	39,880,008	30,308,871	4,173,031	4,167,949	1,131,331	30,826	68,000	0
4	PERCENT		100.000%	76.000%	10.464%	10.451%	2.837%	0.077%	0.171%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	67,440,735	34,091,008	5,624,598	8,798,811	7,430,707	11,495,611	0	8,941,200
6	PERCENT		100.000%	44.633%	7.364%	11.519%	9.728%	15.050%	0.000%	11.706%
7	GAS PURCHASED EXPENSE	4	175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
8	PERCENT		100.000%	74.288%	10.942%	11.893%	2.642%	0.072%	0.163%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.650%	8.890%	12.652%	8.395%	10.930%	0.000%	8.483%
11	AVERAGE NO. OF CUSTOMERS	6	446,559	409,241	31,385	5,375	468	80	10	12
12	PERCENT		100.000%	91.640%	7.028%	1.204%	0.105%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,468,475	10,721,586	396,010	350,878	0	0	0	0
14	PERCENT		100.000%	93.487%	3.453%	3.060%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	66,424,341	0	72,371	1,517,244	35,388,525	27,336,389	2,109,812	3,140,571
16	PERCENT		100.000%	0.000%	0.104%	2.181%	50.871%	39.296%	3.033%	4.515%
17	CUSTOMER DEPOSITS	9	3,712,749	2,366,464	1,041,795	279,560	24,930	0	0	0
18	PERCENT		100.000%	63.739%	28.060%	7.530%	0.671%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,320,019	952,867	117,984	129,584	69,850	46,171	3,563	5,304
20	PERCENT		100.000%	71.897%	8.902%	9.778%	5.270%	3.484%	0.269%	0.400%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,524,726,401	3,644,659,833	386,266,853	262,845,948	118,496,603	111,704,900	752,264	84,769,645
22	PERCENT		100.000%	79.069%	8.380%	5.702%	2.571%	2.423%	0.016%	1.839%
23	GROSS PLANT	12	4,815,151,834	3,806,790,932	403,727,258	275,061,704	123,771,976	116,517,328	864,060	88,418,575
24	PERCENT		100.000%	79.059%	8.385%	5.712%	2.570%	2.420%	0.018%	1.836%
25	MAINS - ACCOUNT 376	13	3,217,304,248	2,440,769,040	275,253,660	221,238,829	104,330,016	99,118,341	220,802	76,373,561
26	PERCENT		100.000%	75.863%	8.555%	6.877%	3.243%	3.081%	0.007%	2.374%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 13 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,112,328,282	3,327,269,645	344,428,167	234,278,889	106,419,147	99,711,071	221,363	76,666,061
28	PERCENT		100.000%	79.430%	8.222%	5.593%	2.540%	2.380%	0.005%	1.830%
29	SERVICES	15	802,568,170	732,427,020	57,148,206	10,773,854	1,726,664	492,427	0	239,231
30	PERCENT		100.000%	91.233%	7.119%	1.342%	0.215%	0.061%	0.000%	0.030%
31	METERS	16	34,612,215	27,017,502	4,930,694	2,376,321	226,006	56,647	5,045	6,260
32	PERCENT		100.000%	78.043%	14.243%	6.864%	0.653%	0.164%	0.015%	0.018%
33	INDUSTRIAL M & R	17	5,020,513	0	48,717	1,035,762	1,671,829	2,264,205	0	717,520
34	PERCENT		100.000%	0.000%	0.848%	18.051%	29.136%	39.460%	0.000%	12.505%
35	OTHER DISTRIBUTION O & M EXPENSES	18	50,870,020	41,196,020	4,327,925	2,798,136	1,291,728	1,253,509	2,703	870,283
36	PERCENT		100.000%	79.620%	8.365%	5.408%	2.497%	2.423%	0.005%	1.682%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	77,703,461	63,926,223	6,544,107	3,905,349	1,708,282	1,613,681	5,818	1,118,628
38	PERCENT		100.000%	81.103%	8.302%	4.955%	2.167%	2.047%	0.007%	1.419%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.869%	8.556%	6.877%	3.243%	3.081%	0.000%	2.374%
41	HOUSE REGULATORS (GPA 383)	21	3,714,055	3,398,137	256,186	53,128	5,536	924	144	168
42	PERCENT		100.000%	91.490%	6.897%	1.430%	0.149%	0.025%	0.004%	0.005%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.258%	8.723%	9.765%	5.819%	7.006%	0.000%	5.429%
45	METERS	23	148,792,658	119,377,436	19,427,711	8,906,778	850,457	210,601	19,675	39,976
46	PERCENT		100.000%	80.210%	13.053%	5.984%	0.571%	0.142%	0.013%	0.027%
47	LABOR	24	37,320,396	30,738,048	3,132,709	1,840,041	818,659	789,084	1,855	539,220
48	PERCENT		100.000%	81.190%	8.275%	4.860%	2.162%	2.084%	0.005%	1.424%
49	SALES AND CHOICE TRANSPORTATION	25	46,601,217	34,091,008	5,415,547	5,864,505	1,131,331	30,826	68,000	0
50	PERCENT		100.000%	73.155%	11.621%	12.584%	2.428%	0.066%	0.146%	0.000%

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

DOCKET NO.: R-2024-3046519
WITNESS: K. L. Johnson
STUDY TYPE: PEAK & AVERAGE
FORECASTED TEST YEAR: DECEMBER 31, 2025
111, SCHEDULE 2

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 1 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		910,245,547	651,514,349	81,221,713	89,245,751	49,560,442	33,442,048	2,113,825	3,147,421
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		219,465,377	161,745,621	14,924,544	14,311,442	9,038,685	11,240,668	36,662	8,167,754
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	87,380,093	12,044,743	13,502,533	8,661,040	11,179,702	30,346	8,606,245
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,025,154</u>	<u>393,965</u>	<u>398,058</u>	<u>249,829</u>	<u>320,823</u>	<u>379</u>	<u>242,548</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		541,313,002	382,757,163	46,600,763	49,122,137	22,594,683	22,867,763	353,946	17,016,547
7	OPERATING INCOME BEFORE TAXES		368,932,545	268,757,186	34,620,950	40,123,613	26,965,758	10,574,285	1,759,879	(13,869,126)
8	INCOME TAXES		65,154,236	51,945,595	6,377,275	7,364,671	5,059,100	(49,831)	474,596	(6,017,169)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(72,798)</u>	<u>(10,468)</u>	<u>(12,198)</u>	<u>(7,821)</u>	<u>(10,101)</u>	<u>(22)</u>	<u>(7,805)</u>
10	NET INCOME TAXES		65,033,025	51,872,796	6,366,807	7,352,473	5,051,279	(59,931)	474,575	(6,024,973)
11	OPERATING INCOME		303,899,520	216,884,390	28,254,143	32,771,140	21,914,479	10,634,216	1,285,304	(7,844,153)
12	RATE BASE [PAGE 10]		3,489,087,567	2,073,236,314	300,383,729	358,941,049	230,044,493	296,525,015	523,759	229,433,208
13	RATE OF RETURN EARNED ON RATE BASE		8.710%	10.461%	9.406%	9.130%	9.526%	3.586%	245.400%	-3.419%
14	UNITIZED RETURN		1.00000	1.20103	1.07991	1.04822	1.09369	0.41171	28.17451	(0.39254)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 2 OF 30
WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC</u> <u>FACTOR</u> (B)	<u>TOTAL</u> <u>COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		786,107,079	565,207,154	69,979,594	76,852,611	41,425,891	27,382,576	2,113,379	3,145,875
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		217,677,273	160,502,443	14,762,611	14,132,930	8,921,514	11,153,387	36,656	8,167,732
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	87,380,093	12,044,743	13,502,533	8,661,040	11,179,702	30,346	8,606,245
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,025,154</u>	<u>393,965</u>	<u>398,058</u>	<u>249,829</u>	<u>320,823</u>	<u>379</u>	<u>242,548</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		539,524,899	381,513,985	46,438,830	48,943,625	22,477,512	22,780,482	353,940	17,016,525
7	OPERATING INCOME BEFORE TAXES		246,582,181	183,693,170	23,540,764	27,908,986	18,948,379	4,602,094	1,759,439	(13,870,650)
8	INCOME TAXES [PAGE 11]		32,834,907	29,475,601	3,450,400	4,138,129	2,941,277	(1,627,408)	474,480	(6,017,571)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(72,798)</u>	<u>(10,468)</u>	<u>(12,198)</u>	<u>(7,821)</u>	<u>(10,101)</u>	<u>(22)</u>	<u>(7,805)</u>
10	NET INCOME TAXES		32,713,696	29,402,803	3,439,932	4,125,931	2,933,457	(1,637,509)	474,458	(6,025,376)
11	OPERATING INCOME		213,868,484	154,290,367	20,100,832	23,783,054	16,014,922	6,239,603	1,284,980	(7,845,274)
12	RATE BASE [PAGE 10]		3,489,087,567	2,073,236,314	300,383,729	358,941,049	230,044,493	296,525,015	523,759	229,433,208
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	7.442%	6.692%	6.626%	6.962%	2.104%	245.338%	-3.419%
14	UNITIZED RETURN		1.00000	1.21403	1.09168	1.08091	1.13573	0.34323	40.02251	(0.55775)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE												111, SCHEDULE 2
PEAK & AVERAGE												PAGE 3 OF 30
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	87,240,726	52,378,459	7,530,620	8,776,417	5,634,006	7,281,111	13,959	5,626,154	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,166,976	5,243,001	832,874	901,892	174,014	4,730	10,464	0	
		DISTRIBUTION PLANT										
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	11,114	1,951	2,776	1,842	2,398	0	1,862	
4	374.20	LAND - OTHER DISTRIBUTION	5	3,361,034	1,702,364	298,796	425,238	282,159	367,361	0	285,117	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	48,300	8,478	12,065	8,006	10,423	0	8,090	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	8,454,020	4,281,961	751,562	1,069,603	709,715	924,024	0	717,155	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	7	1	2	1	1	0	1	
9	374.50	RIGHTS OF WAY	5	3,233,025	1,637,527	287,416	409,042	271,412	353,370	0	274,258	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,559	625	889	590	768	0	596	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,032	357	508	337	439	0	340	
13	375.40	M & R STRUCTURES - REGULATING	5	7,621,679	3,860,381	677,567	964,295	639,840	833,050	0	646,547	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,084	0	730	15,539	25,081	33,969	0	10,765	
16	375.70	M & R STRUCTURES - OTHER	11	50,689,408	30,433,414	4,375,510	5,099,354	3,273,522	4,230,538	8,110	3,268,960	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,386,140	3,834,174	551,252	642,446	412,417	532,987	1,022	411,842	
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,365	1,468	2,090	1,386	1,805	0	1,401	
19	376.00	MAINS	5	3,157,128,150	1,599,085,408	280,668,693	399,439,854	265,040,908	345,074,107	0	267,819,181	
20	376.00	DIRECT - MAINS - MLDS		141,149	0	0	0	0	0	141,149	0	
21	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	11,910,591	2,090,526	2,975,179	1,974,125	2,570,242	0	1,994,818	
22	376.30	MAINS-BARE STEEL	5	36,427,802	18,450,682	3,238,432	4,608,846	3,058,114	3,981,559	0	3,090,171	
23	376.30	DIRECT - MAINS-BARE STEEL		79,653	0	0	0	0	0	79,653	0	
24	376.80	MAINS-CAST IRON	5	12,012	6,084	1,068	1,520	1,008	1,313	0	1,019	
25	378.10	M & R EQUIP - GENERAL	5	1,442,966	730,862	128,280	182,564	121,137	157,716	0	122,407	
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	236,209,452	119,640,088	20,999,020	29,885,220	19,829,784	25,817,693	0	20,037,648	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	406,758	206,023	36,161	51,463	34,147	44,459	0	34,505	
29	379.10	M & R EQUIP - CITY GATE	5	120,061	60,811	10,673	15,190	10,079	13,123	0	10,185	
30	379.11	M & R EQUIP - EXCHANGE GAS	5	(903)	(457)	(80)	(114)	(76)	(99)	0	(77)	
31	380.00	SERVICES	15	971,688,540	886,500,606	69,174,507	13,040,060	2,089,130	592,730	0	291,507	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	48,647,043	37,965,612	6,928,798	3,339,133	317,665	79,781	7,297	8,757	
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319	
36	381.10	AUTOMATIC METER READING	16	25,165,055	19,639,564	3,584,259	1,727,329	164,328	41,271	3,775	4,530	
37	382.00	METER INSTALLATIONS	16	50,934,022	39,750,439	7,254,533	3,496,111	332,599	83,532	7,640	9,168	
38	383.00	HOUSE REGULATORS	21	20,531,392	18,784,171	1,416,050	293,599	30,592	5,133	821	1,027	
39	384.00	HOUSE REG INSTALLATIONS	21	3,538,803	3,237,651	244,071	50,605	5,273	885	142	177	
40	385.00	IND M&R EQUIPMENT	17	8,401,123	0	71,242	1,516,487	2,447,751	3,315,083	0	1,050,560	
41	385.00	DIRECT - IND M&R EQUIPMENT		486,902	0	0	0	0	0	486,902	0	
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	995,901	0	8,445	179,770	290,166	392,982	0	124,537	
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,678	1,679	1,957	1,256	1,623	3	1,254	
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	70,394	10,121	11,795	7,572	9,786	19	7,561	
45	387.42	OTHER EQUIP RADIO	11	119,609	71,812	10,325	12,033	7,724	9,983	19	7,714	
46	387.44	OTHER EQUIP COMMUNICATION	11	566,537	340,143	48,904	56,994	36,587	47,283	91	36,536	
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	15,294,665	9,182,764	1,320,236	1,538,643	987,730	1,276,493	2,447	986,353	
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,321,682</u>	<u>190,022</u>	<u>221,458</u>	<u>142,165</u>	<u>183,727</u>	<u>352</u>	<u>141,967</u>	
50		TOTAL DISTRIBUTION PLANT		4,684,960,060	2,812,789,804	404,391,675	471,289,540	302,556,072	390,991,536	833,913	302,107,520	
51	389-398	GENERAL PLANT	11	<u>35,784,071</u>	21,484,399	3,088,881	3,599,878	2,310,935	2,986,539	5,726	2,307,715	
52		TOTAL GROSS PLANT		<u>4,815,151,833</u>	<u>2,891,895,663</u>	<u>415,844,050</u>	<u>484,567,727</u>	<u>310,675,028</u>	<u>401,263,916</u>	<u>864,060</u>	<u>310,041,389</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE											
PEAK & AVERAGE											
											111, SCHEDULE 2
											PAGE 4 OF 30
											WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	39,574,847	23,760,342	3,416,101	3,981,230	2,555,744	3,302,917	6,332	2,552,182
2	350-362	UNDERGROUND STORAGE PLANT	25	7,061,322	5,165,710	820,596	888,597	171,449	4,661	10,310	0
		DISTRIBUTION PLANT									
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	235,418	119,239	20,929	29,785	19,763	25,731	0	19,971
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	1,216,872	616,346	108,180	153,959	102,156	133,004	0	103,227
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	1,933,710	979,424	171,907	244,653	162,335	211,355	0	164,037
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	1,744,198	883,437	155,059	220,676	146,425	190,641	0	147,960
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	5,781	0	0	0	0	0	5,273	508
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,294	0	656	13,952	22,520	30,500	0	9,666
16	375.70	M & R STRUCTURES - OTHER	11	9,584,307	5,754,322	827,317	964,181	618,955	799,906	1,534	618,092
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,513,383	2,109,400	303,275	353,446	226,894	293,227	562	226,578
18	375.80	M & R STRUCTURES - COMMUNICATION	5	9,684	4,905	861	1,225	813	1,059	0	822
19	376.00	MAINS	5	447,948,551	226,885,941	39,822,626	56,674,451	37,605,281	48,960,777	0	37,999,476
20	376.00	DIRECT - MAINS - MLDS		48,420	0	0	0	0	0	48,420	0
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	25,958,980	13,148,224	2,307,753	3,284,330	2,179,256	2,837,317	0	2,202,100
23	376.30	DIRECT - MAINS-BARE STEEL		76,088	0	0	0	0	0	76,088	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	34,955,540	17,704,981	3,107,548	4,422,575	2,934,518	3,820,641	0	2,965,278
27	378.20	DIRECT - M & R EQUIP-GEN-REG		153,332	0	0	0	0	0	0	153,332
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	50,483	25,570	4,488	6,387	4,238	5,518	0	4,283
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	204,803,942	186,848,780	14,579,993	2,748,469	440,329	124,930	0	61,441
32	380.00	DIRECT - SERVICES		1,310	0	0	0	0	0	432	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	20,310,505	15,850,927	2,892,825	1,394,113	132,628	33,309	3,047	3,656
35	381.00	DIRECT - METERS - MLDS FLEX		3,744	0	0	0	0	0	0	3,744
36	381.10	AUTOMATIC METER READING	16	20,659,822	16,123,545	2,942,578	1,418,090	134,909	33,882	3,099	3,719
37	382.00	METER INSTALLATIONS	16	17,366,304	13,553,185	2,473,483	1,192,023	113,402	28,481	2,605	3,126
38	383.00	HOUSE REGULATORS	21	6,208,193	5,679,876	428,179	88,777	9,250	1,552	248	310
39	384.00	HOUSE REG INSTALLATIONS	21	2,985,381	2,731,325	205,902	42,691	4,448	746	119	149
40	385.00	IND M&R EQUIPMENT	17	3,246,528	0	27,531	586,031	945,909	1,281,080	0	405,978
41	385.00	DIRECT - IND M&R EQUIPMENT		129,501	0	0	0	0	0	129,501	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,495,753	2,699,205	388,073	452,273	290,336	375,216	719	289,931
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,430	0	0	0	0	0	17,430	0
49	387.50	GPS EQUIPMENT	11	<u>2,115,996</u>	<u>1,270,423</u>	<u>182,653</u>	<u>212,869</u>	<u>136,651</u>	<u>176,601</u>	<u>339</u>	<u>136,461</u>
50		TOTAL DISTRIBUTION PLANT		809,856,450	512,989,054	70,951,815	74,504,957	46,231,015	59,365,471	289,415	45,524,723
51	389-398	GENERAL PLANT	11	<u>12,672,588</u>	<u>7,608,495</u>	<u>1,093,898</u>	<u>1,274,862</u>	<u>818,396</u>	<u>1,057,654</u>	<u>2,028</u>	<u>817,255</u>
52		TOTAL DEPRECIATION RESERVE		<u>869,165,207</u>	<u>549,523,602</u>	<u>76,282,410</u>	<u>80,649,645</u>	<u>49,776,604</u>	<u>63,730,703</u>	<u>308,084</u>	<u>48,894,160</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE PEAK & AVERAGE											111, SCHEDULE 2 PAGE 5 OF 30 WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	13,633,863	8,185,635	1,176,875	1,371,567	880,475	1,137,882	2,181	879,248
2	350-362	UNDERGROUND STORAGE PLANT	25	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT											
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	137,864	69,828	12,256	17,443	11,574	15,069	0	11,695
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	34,545	17,497	3,071	4,371	2,900	3,776	0	2,931
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	185,617	94,015	16,501	23,484	15,583	20,288	0	15,746
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	583	0	0	0	0	0	523	60
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	459	0	4	83	134	181	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,346,049	808,155	116,191	135,413	86,928	112,341	215	86,807
17	375.71	M & R STRUCTURES - OTHER LEASED	11	471,457	283,058	40,696	47,429	30,447	39,348	75	30,404
18	375.80	M & R STRUCTURES - COMMUNICATION	5	339	172	30	43	29	37	0	29
19	376.00	MAINS	5	72,415,660	36,678,532	6,437,752	9,162,029	6,079,295	7,915,032	0	6,143,021
20	376.00	DIRECT - MAINS - MLDS		2,628	0	0	0	0	0	2,628	0
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	1,154,594	584,802	102,643	146,079	96,928	126,197	0	97,944
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	8,785,437	4,449,824	781,025	1,111,533	737,537	960,248	0	745,269
27	378.20	DIRECT - M & R EQUIP-GEN-REG		25,740	0	0	0	0	0	0	25,740
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	8,870	4,493	789	1,122	745	970	0	752
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	31,773,464	28,987,884	2,261,953	426,400	68,313	19,382	0	9,532
32	380.00	DIRECT - SERVICES		41	0	0	0	0	0	15	26
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,168,938	912,274	166,492	80,236	7,633	1,917	175	210
35	381.00	DIRECT - METERS - MLDS FLEX		346	0	0	0	0	0	0	346
36	381.10	AUTOMATIC METER READING	16	597,484	466,295	85,100	41,011	3,902	980	90	108
37	382.00	METER INSTALLATIONS	16	971,345	758,067	138,349	66,673	6,343	1,593	146	175
38	383.00	HOUSE REGULATORS	21	419,579	383,873	28,938	6,000	625	105	17	21
39	384.00	HOUSE REG INSTALLATIONS	21	45,532	41,657	3,140	651	68	11	2	2
40	385.00	IND M&R EQUIPMENT	17	449,544	0	3,812	81,147	130,979	177,390	0	56,216
41	385.00	DIRECT - IND M&R EQUIPMENT		20,304	0	0	0	0	0	20,304	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	786,230	472,045	67,867	79,095	50,775	65,619	126	50,704
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,735	0	0	0	0	0	2,735	0
49	387.50	GPS EQUIPMENT	11	53,631	32,200	4,629	5,395	3,464	4,476	9	3,459
50		TOTAL DISTRIBUTION PLANT		120,859,015	75,044,668	10,271,240	11,435,637	7,334,199	9,464,959	27,059	7,281,254
51											
52	389-398	GENERAL PLANT	11	1,514,185	909,102	130,704	152,327	97,786	126,374	242	97,650
53		NET DEPRECIATION & AMORTIZATION EXPENSE		136,007,063	84,139,405	11,578,819	12,959,531	8,312,460	10,729,215	29,482	8,258,151
54		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,397,639	3,240,689	465,924	543,003	348,580	450,487	864	348,094
55		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		141,404,702	87,380,093	12,044,743	13,502,533	8,661,040	11,179,702	30,346	8,606,245

**COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 6 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		506,803,392	421,184,583	45,896,027	32,558,382	6,887,850	239,404	37,146	0
2		USP REVENUE		37,885,624	37,885,624	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
7		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
8		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
9		TOTAL SALES REVENUE		711,230,802	586,105,700	63,123,967	49,765,344	11,545,764	366,322	323,705	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		179,965,345	52,705,575	15,849,002	35,527,563	37,933,695	33,022,241	1,785,990	3,141,279
11		USP REVENUE		5,190,227	5,190,227	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		197,377,453	64,211,215	17,953,918	39,329,115	37,933,695	33,022,241	1,785,990	3,141,279
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,534,626	1,103,350	136,612	150,056	80,875	53,466	4,128	6,139
19	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>(13,596)</u>	<u>(12,460)</u>	<u>(956)</u>	<u>(164)</u>	<u>(14)</u>	<u>(2)</u>	<u>(0)</u>	<u>(0)</u>
22		TOTAL MISCELLANEOUS REVENUE		1,637,292	1,197,434	143,828	151,292	80,983	53,485	4,130	6,142
23		TOTAL PROPOSED OPERATING REVENUE		<u>910,245,547</u>	<u>651,514,349</u>	<u>81,221,713</u>	<u>89,245,751</u>	<u>49,560,442</u>	<u>33,442,048</u>	<u>2,113,825</u>	<u>3,147,421</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		420,610,883	350,476,653	37,573,537	26,685,632	5,641,969	195,932	37,160	0
25		USP REVENUE		32,689,913	32,689,913	0	0	0	0	0	0
26		STAS REVENUE		(200,142)	(169,239)	(16,555)	(11,764)	(2,482)	(86)	(16)	0
27		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
30		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
31		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
32		TOTAL SALES REVENUE		619,642,440	510,032,820	54,784,922	43,880,830	10,297,401	322,764	323,703	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		148,402,493	43,354,797	12,970,286	29,052,207	31,072,220	27,025,517	1,786,895	3,140,571
34		USP REVENUE		4,478,429	4,478,429	0	0	0	0	0	0
35		STAS REVENUE		(65,957)	(21,115)	(5,708)	(12,785)	(13,672)	(11,891)	(786)	0
36		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		165,036,846	54,127,524	15,069,494	32,840,974	31,058,548	27,013,626	1,786,109	3,140,571
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,325,127	952,727	117,963	129,571	69,834	46,167	3,565	5,301
42	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>(13,596)</u>	<u>(12,460)</u>	<u>(956)</u>	<u>(164)</u>	<u>(14)</u>	<u>(2)</u>	<u>(0)</u>	<u>(0)</u>
45		TOTAL MISCELLANEOUS REVENUE		1,427,793	1,046,810	125,178	130,807	69,942	46,186	3,567	5,304
46		TOTAL CURRENT OPERATING REVENUE		<u>786,107,079</u>	<u>565,207,154</u>	<u>69,979,594</u>	<u>76,852,611</u>	<u>41,425,891</u>	<u>27,382,576</u>	<u>2,113,379</u>	<u>3,145,875</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

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WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
2	807.00	PURCHASED GAS EXPENSE	4	868,902	645,490	95,075	103,339	22,956	626	1,416	0
3	807.00	GAS PROCUREMENT EXPENSE	4	449,876	334,204	49,225	53,504	11,886	324	733	0
4		TOTAL PURCHASED GAS		177,130,946	131,585,988	19,381,812	21,066,946	4,679,972	127,520	288,709	0
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,340	1,712	272	295	57	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	7,582	5,547	881	954	184	5	11	0
12		TOTAL UNDERGROUND STORAGE OPERATIONS		9,922	7,259	1,153	1,249	241	7	15	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	0	0	0	0	0	0	0	0
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
18		TOTAL UNDERGROUND STORAGE		9,922	7,259	1,153	1,249	241	7	15	0
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,867,169	6,231,808	846,899	905,609	578,216	744,675	493	559,469
20	871.00	LOAD DISPATCHING	13	351,332	177,943	31,230	44,447	29,491	38,397	25	29,800
21	874.00	MAINS & SERVICES	14	21,487,649	12,905,697	1,821,938	2,154,781	1,396,053	1,806,682	1,074	1,401,425
22	875.00	M & R - GENERAL	13	822,530	416,595	73,115	104,058	69,043	89,894	58	69,767
23	876.00	M & R - INDUSTRIAL	17	364,527	(0)	3,091	65,801	106,209	143,842	0	45,584
24	878.00	METERS & HOUSE REGULATORS	23	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345	716
25	879.00	CUSTOMER INSTALLATIONS	15	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
26	880.00	OTHER	18	3,396,143	2,144,902	291,491	311,698	199,014	256,307	170	192,561
27	881.00	RENTS	18	56,262	35,533	4,829	5,164	3,297	4,246	3	3,190
28		TOTAL DISTRIBUTION OPERATIONS		45,729,522	30,181,287	3,898,048	3,840,631	2,410,942	3,091,916	2,168	2,304,531
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	187,384	118,346	16,083	17,198	10,981	14,142	9	10,625
30	886.00	STRUCTURES AND IMPROVEMENTS	13	183,766	93,074	16,335	23,248	15,425	20,084	13	15,587
31	887.00	MAINS	13	14,250,198	7,217,440	1,266,700	1,802,793	1,196,162	1,557,404	998	1,208,702
32	889.00	M & R - GENERAL	13	1,669,918	845,780	148,439	211,261	140,173	182,505	117	141,642
33	890.00	M & R - INDUSTRIAL	17	141,201	0	1,197	25,488	41,140	55,718	0	17,657
34	892.00	SERVICES	15	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0	755
35	893.00	METERS & HOUSE REGULATORS	23	568,175	455,733	74,164	34,000	3,244	807	74	153
36	894.00	OTHER EQUIPMENT	18	1,238,778	782,375	106,324	113,695	72,592	93,491	62	70,239
37		TOTAL DISTRIBUTION MAINTENANCE		20,756,517	11,809,172	1,808,435	2,261,462	1,485,129	1,925,686	1,273	1,465,360
38		TOTAL DISTRIBUTION		66,486,039	41,990,458	5,706,483	6,102,093	3,896,071	5,017,602	3,440	3,769,891

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 8 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	662,164	606,807	46,537	7,973	695	119	13	20
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	8,595,525	7,876,939	604,094	103,490	9,025	1,547	172	258
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	302,637	192,898	84,920	22,789	2,031	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	7,752,525	7,247,603	267,695	237,227	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	754,150	0	784	16,448	383,644	296,351	22,873	34,050
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,206,507	1,121,429	42,565	42,513	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		37,168,342	37,168,342	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	645,316	603,287	22,283	19,747	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	62,775	(0)	65	1,369	31,934	24,668	1,904	2,834
11	905.00	MISCELLANEOUS	6	(1,519)	(1,392)	(107)	(18)	(2)	(0)	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>57,148,422</u>	<u>54,815,912</u>	<u>1,068,836</u>	<u>451,537</u>	<u>427,328</u>	<u>322,685</u>	<u>24,963</u>	<u>37,162</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	(420)	(385)	(30)	(5)	(0)	(0)	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	113,247	103,780	7,959	1,364	119	20	2	3
17	910.00	MISCELLANEOUS	6	1,309,982	1,200,468	92,066	15,772	1,376	236	26	39
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,422,809</u>	<u>1,303,862</u>	<u>99,995</u>	<u>17,131</u>	<u>1,494</u>	<u>256</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	(184)	(169)	(13)	(2)	(0)	0	0	0
23	913.00	ADVERTISING	6	<u>25,917</u>	<u>23,750</u>	<u>1,821</u>	<u>312</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
24		TOTAL SALES		<u>25,733</u>	<u>23,582</u>	<u>1,809</u>	<u>310</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,589,826	19,216,938	2,426,133	2,325,782	1,430,635	1,820,886	2,001	1,367,451
26	921.00	OFFICE SUPPLIES & EXPENSES	19	3,050,243	2,050,251	258,844	248,137	152,634	194,270	214	145,893
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	24,459,390	16,440,624	2,075,624	1,989,771	1,223,948	1,557,819	1,712	1,169,893
29	924.00	PROPERTY INSURANCE	19	291,582	195,990	24,744	23,720	14,591	18,571	20	13,946
30	925.00	INJURIES AND DAMAGES	19	5,233,877	3,518,003	444,147	425,776	261,903	333,346	366	250,336
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,417,145	11,071,558	1,388,398	1,314,849	816,096	1,044,787	821	780,635
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,528,688	1,699,683	214,585	205,709	126,536	161,052	177	120,947
33	930.00	MISCELLANEOUS GENERAL	19	1,127,924	758,145	95,716	91,757	56,441	71,838	79	53,949
34	931.00	RENTS-GENERAL	19	3,218,550	2,163,381	273,126	261,829	161,056	204,989	225	153,943
35	932.00	MAINTENANCE	19	<u>6,348,345</u>	<u>4,267,104</u>	<u>538,721</u>	<u>516,438</u>	<u>317,671</u>	<u>404,326</u>	<u>444</u>	<u>303,641</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>91,265,570</u>	<u>61,381,676</u>	<u>7,740,035</u>	<u>7,403,769</u>	<u>4,561,512</u>	<u>5,811,883</u>	<u>6,060</u>	<u>4,360,635</u>
37		TOTAL O & M EXPENSES		<u>393,489,441</u>	<u>291,108,737</u>	<u>34,000,122</u>	<u>35,043,034</u>	<u>13,566,644</u>	<u>11,279,957</u>	<u>323,215</u>	<u>8,167,732</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 9 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,342	64,297	8,063	7,636	4,739	6,068	5	4,534
2	408.00	FICA	24	<u>3,093,593</u>	<u>2,086,288</u>	<u>261,625</u>	<u>247,766</u>	<u>153,783</u>	<u>196,876</u>	<u>155</u>	<u>147,100</u>
3		TOTAL FEDERAL TAXES		<u>3,188,934</u>	<u>2,150,586</u>	<u>269,688</u>	<u>255,402</u>	<u>158,522</u>	<u>202,944</u>	<u>160</u>	<u>151,634</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,317,622	791,087	113,737	132,553	85,092	109,969	211	84,973
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	121,180	81,452	10,283	9,858	6,064	7,718	9	5,796
9	408.00	OTHER	19	<u>3,019</u>	<u>2,029</u>	<u>256</u>	<u>246</u>	<u>151</u>	<u>192</u>	<u>0</u>	<u>144</u>
10		TOTAL STATE TAXES		<u>1,441,821</u>	<u>874,569</u>	<u>124,277</u>	<u>142,656</u>	<u>91,307</u>	<u>117,879</u>	<u>220</u>	<u>90,914</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,630,755</u>	<u>3,025,154</u>	<u>393,965</u>	<u>398,058</u>	<u>249,829</u>	<u>320,823</u>	<u>379</u>	<u>242,548</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 10 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,815,151,833	2,891,895,663	415,844,050	484,567,727	310,675,028	401,263,916	864,060	310,041,389
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,776,009	440,981	477,524	92,135	2,504	5,540	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(869,165,207)	(549,523,602)	(76,282,410)	(80,649,645)	(49,776,604)	(63,730,703)	(308,084)	(48,894,160)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(119,584)	(18,996)	(20,571)	(3,969)	(108)	(239)	0
5		NET PLANT		3,949,617,853	2,345,028,487	339,983,625	404,375,035	260,986,590	337,535,609	561,277	261,147,230
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,094,320	657,018	94,462	110,089	70,671	91,332	175	70,573
7	164.00	GAS STORED UNDERGROUND - FSS	25	35,252,442	25,788,924	4,096,686	4,436,167	855,929	23,267	51,469	0
8	165.00	PREPAYMENTS	19	4,846,437	3,257,580	411,269	394,258	242,516	308,670	339	231,805
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		41,193,199	29,703,522	4,602,417	4,940,514	1,169,116	423,269	51,983	302,378
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,655,652	20,813,838	2,992,862	3,487,398	2,235,983	2,887,856	6,238	2,231,477
14	282.00	ACCUMULATED DEF INCOME TAX	12	(403,584,837)	(242,389,017)	(34,853,587)	(40,612,742)	(26,039,294)	(33,630,724)	(72,645)	(25,986,828)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(129,894,952)	(78,013,610)	(11,217,728)	(13,071,329)	(8,380,822)	(10,824,146)	(23,381)	(8,363,936)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,596,451</u>	<u>958,813</u>	<u>137,870</u>	<u>160,651</u>	<u>103,003</u>	<u>133,032</u>	<u>287</u>	<u>102,795</u>
18		TOTAL DEFERRED INCOME TAXES		(497,227,686)	(298,629,976)	(42,940,583)	(50,036,022)	(32,081,130)	(41,433,982)	(89,501)	(32,016,492)
19	235.00	CUSTOMER DEPOSITS	9	(4,496,884)	(2,866,269)	(1,261,826)	(338,615)	(30,174)	0	0	0
20	252.00	CUSTOMER ADVANCES	5	<u>1,085</u>	<u>550</u>	<u>96</u>	<u>137</u>	<u>91</u>	<u>119</u>	<u>0</u>	<u>92</u>
21		RATE BASE		<u>3,489,087,567</u>	<u>2,073,236,314</u>	<u>300,383,729</u>	<u>358,941,049</u>	<u>230,044,493</u>	<u>296,525,015</u>	<u>523,759</u>	<u>229,433,208</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 11 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	183,693,170	23,540,764	27,908,986	18,948,379	4,602,094	1,759,439	(13,870,650)
2	STATUTORY ADJUSTMENTS	12	(148,655,087)	(89,280,759)	(12,837,853)	(14,959,161)	(9,591,226)	(12,387,428)	(26,758)	(9,571,901)
3	INTEREST ON DEBT		(80,946,832)	(48,099,082)	(6,968,903)	(8,327,432)	(5,337,032)	(6,879,380)	(12,151)	(5,322,850)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(11,829,916)</u>	<u>(7,104,929)</u>	<u>(1,021,632)</u>	<u>(1,190,444)</u>	<u>(763,266)</u>	<u>(985,787)</u>	<u>(2,129)</u>	<u>(761,728)</u>
5	STATE TAXABLE INCOME		5,150,346	39,208,399	2,712,377	3,431,947	3,256,854	(15,650,502)	1,718,400	(29,527,130)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		5,150,346	39,208,399	2,712,377	3,431,947	3,256,854	(15,650,502)	1,718,400	(29,527,130)
7	STATE NET INCOME TAX @ 7.99%		411,513	3,132,751	216,719	274,213	260,223	(1,250,475)	137,300	(2,359,218)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		411,513	3,132,751	216,719	274,213	260,223	(1,250,475)	137,300	(2,359,218)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	183,693,170	23,540,764	27,908,986	18,948,379	4,602,094	1,759,439	(13,870,650)
11	STATE NET INCOME TAX (LINE 9)		(411,513)	(3,132,751)	(216,719)	(274,213)	(260,223)	1,250,475	(137,300)	2,359,218
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(229,601,919)</u>	<u>(137,896,616)</u>	<u>(19,828,422)</u>	<u>(23,104,841)</u>	<u>(14,813,916)</u>	<u>(19,132,728)</u>	<u>(41,328)</u>	<u>(14,784,068)</u>
13	FEDERAL TAXABLE INCOME		16,568,749	42,663,802	3,495,623	4,529,932	3,874,240	(13,280,159)	1,580,810	(26,295,500)
14	FEDERAL INCOME TAX @ 21%		3,479,437	8,959,398	734,081	951,286	813,590	(2,788,833)	331,970	(5,522,055)
15	DEFERRED INCOME TAXES	12	31,314,411	18,807,122	2,704,313	3,151,169	2,020,406	2,609,430	5,637	2,016,335
16	TAX REFUND AMORTIZATION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,370,454)	(1,423,671)	(204,712)	(238,539)	(152,942)	(197,530)	(427)	(152,634)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		32,423,395	26,342,850	3,233,681	3,863,916	2,681,055	(376,933)	337,180	(3,658,353)
20	STATE NET INCOME TAX (LINE 9)		<u>411,513</u>	<u>3,132,751</u>	<u>216,719</u>	<u>274,213</u>	<u>260,223</u>	<u>(1,250,475)</u>	<u>137,300</u>	<u>(2,359,218)</u>
21	TOTAL INCOME TAXES		<u>32,834,908</u>	<u>29,475,601</u>	<u>3,450,400</u>	<u>4,138,129</u>	<u>2,941,277</u>	<u>(1,627,408)</u>	<u>474,480</u>	<u>(6,017,571)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 12 OF 30
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	751,300,000	449,400,000	82,600,000	109,300,000	56,000,000	54,000,000	0	41,700,000
2	PERCENT		100.000%	56.670%	10.416%	13.783%	7.062%	6.810%	0.000%	5.259%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	39,880,008	30,308,871	4,173,031	4,167,949	1,131,331	30,826	68,000	0
4	PERCENT		100.000%	76.000%	10.464%	10.451%	2.837%	0.077%	0.171%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	67,440,735	34,091,008	5,624,598	8,798,811	7,430,707	11,495,611	0	8,941,200
6	PERCENT		100.000%	44.633%	7.364%	11.519%	9.728%	15.050%	0.000%	11.706%
7	GAS PURCHASED EXPENSE	4	175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
8	PERCENT		100.000%	74.288%	10.942%	11.893%	2.642%	0.072%	0.163%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.650%	8.890%	12.652%	8.395%	10.930%	0.000%	8.483%
11	AVERAGE NO. OF CUSTOMERS	6	446,559	409,241	31,385	5,375	468	80	10	12
12	PERCENT		100.000%	91.640%	7.028%	1.204%	0.105%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,468,475	10,721,586	396,010	350,878	0	0	0	0
14	PERCENT		100.000%	93.487%	3.453%	3.060%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	66,424,341	0	72,371	1,517,244	35,388,525	27,336,389	2,109,812	3,140,571
16	PERCENT		100.000%	0.000%	0.104%	2.181%	50.871%	39.296%	3.033%	4.515%
17	CUSTOMER DEPOSITS	9	3,712,749	2,366,464	1,041,795	279,560	24,930	0	0	0
18	PERCENT		100.000%	63.739%	28.060%	7.530%	0.671%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,320,019	952,867	117,984	129,584	69,850	46,171	3,563	5,304
20	PERCENT		100.000%	71.897%	8.902%	9.778%	5.270%	3.484%	0.269%	0.400%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,312,250,712	2,767,523,743	397,883,628	463,704,861	297,687,100	384,699,117	752,264	297,245,333
22	PERCENT		100.000%	60.039%	8.632%	10.060%	6.458%	8.346%	0.016%	6.449%
23	GROSS PLANT	12	4,815,151,834	2,891,895,663	415,844,050	484,567,727	310,675,028	401,263,916	864,060	310,041,389
24	PERCENT		100.000%	60.059%	8.636%	10.063%	6.452%	8.333%	0.018%	6.439%
25	MAINS - ACCOUNT 376	13	3,217,304,248	1,629,452,766	285,998,718	407,025,398	270,074,155	351,627,221	220,802	272,905,189
26	PERCENT		100.000%	50.648%	8.889%	12.651%	8.394%	10.929%	0.007%	8.482%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 13 OF 30
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	3,915,796,654	2,515,953,371	355,173,226	420,065,458	272,163,286	352,219,951	221,363	273,197,689
28	PERCENT		100.000%	60.061%	8.479%	10.028%	6.497%	8.408%	0.005%	6.522%
29	SERVICES	15	802,568,170	732,427,020	57,148,206	10,773,854	1,726,664	492,427	0	239,231
30	PERCENT		100.000%	91.233%	7.119%	1.342%	0.215%	0.061%	0.000%	0.030%
31	METERS	16	34,612,215	27,017,502	4,930,694	2,376,321	226,006	56,647	5,045	6,260
32	PERCENT		100.000%	78.043%	14.243%	6.864%	0.653%	0.164%	0.015%	0.018%
33	INDUSTRIAL M & R	17	5,020,513	0	48,717	1,035,762	1,671,829	2,264,205	0	717,520
34	PERCENT		100.000%	0.000%	0.848%	18.051%	29.136%	39.460%	0.000%	12.505%
35	OTHER DISTRIBUTION O & M EXPENSES	18	48,806,495	32,677,494	4,440,856	4,748,730	3,031,971	3,904,742	2,703	2,933,808
36	PERCENT		100.000%	63.157%	8.583%	9.178%	5.860%	7.547%	0.005%	5.670%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	75,051,875	52,980,106	6,689,184	6,411,858	3,944,425	5,020,485	5,818	3,770,213
38	PERCENT		100.000%	67.216%	8.486%	8.135%	5.004%	6.369%	0.007%	4.783%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.869%	8.556%	6.877%	3.243%	3.081%	0.000%	2.374%
41	HOUSE REGULATORS (GPA 383)	21	3,714,055	3,398,137	256,186	53,128	5,536	924	144	168
42	PERCENT		100.000%	91.490%	6.897%	1.430%	0.149%	0.025%	0.004%	0.005%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.258%	8.723%	9.765%	5.819%	7.006%	0.000%	5.429%
45	METERS	23	148,792,658	119,377,436	19,427,711	8,906,778	850,457	210,601	19,675	39,976
46	PERCENT		100.000%	80.210%	13.053%	5.984%	0.571%	0.142%	0.013%	0.027%
47	LABOR	24	36,059,357	25,532,314	3,201,703	3,032,086	1,882,121	2,409,280	1,855	1,800,259
48	PERCENT		100.000%	67.439%	8.457%	8.009%	4.971%	6.364%	0.005%	4.755%
49	SALES AND CHOICE TRANSPORTATION	25	46,601,217	34,091,008	5,415,547	5,864,505	1,131,331	30,826	68,000	0
50	PERCENT		100.000%	73.155%	11.621%	12.584%	2.428%	0.066%	0.146%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Exhibit 111
Schedule 2
Witness: K. L. Johnson
Page 15 of 31

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 14 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	51,437,550	30,882,591	4,440,089	5,174,618	3,321,837	4,292,978	8,230	3,317,208
2	376.00	MAINS [2]	6	1,733,294,926	1,588,391,470	121,815,967	20,868,871	1,819,960	311,993	34,666	51,999
3	376.00	DIRECT - MAINS - MLDS [2]	Pg 3	77,492	0	0	0	0	0	77,492	0
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,910,234	11,830,938	907,331	155,439	13,556	2,324	258	387
5	376.30	MAINS-BARE STEEL [2]	6	19,999,228	18,327,293	1,405,546	240,791	20,999	3,600	400	600
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	43,730	0	0	0	0	0	43,730	0
7	376.80	MAINS-CAST IRON [2]	6	6,595	6,044	463	79	7	1	0	0
8	380.00	SERVICES	15	971,688,540	886,500,606	69,174,507	13,040,060	2,089,130	592,730	0	291,507
9	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	48,647,043	37,965,612	6,928,798	3,339,133	317,665	79,781	7,297	8,756
12	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
13	381.10	AUTOMATIC METER READING	16	25,165,055	19,639,564	3,584,259	1,727,329	164,328	41,271	3,775	4,530
14	382.00	METER INSTALLATIONS	16	50,934,022	39,750,439	7,254,533	3,496,111	332,599	83,532	7,640	9,168
15	383.00	HOUSE REGULATORS	21	20,531,392	18,784,171	1,416,050	293,599	30,592	5,133	821	1,027
16	384.00	HOUSE REG INSTALLATIONS	21	3,538,803	3,237,651	244,071	50,605	5,273	885	142	177
17	385.00	IND M&R EQUIPMENT	17	8,401,123	0	71,242	1,516,487	2,447,751	3,315,083	0	1,050,560
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	486,902	0	0	0	0	0	486,902	0
19	385.10	IND M&R EQUIPMENT - LG VOLUME	17	995,901	0	8,445	179,770	290,166	392,982	0	124,537
20	389-398	GENERAL PLANT [1]	11	22,363,613	13,426,890	1,930,427	2,249,779	1,444,242	1,866,467	3,578	1,442,229
21		TOTAL GROSS PLANT		2,970,540,023	2,668,743,269	219,181,729	52,332,672	12,298,105	10,988,760	675,493	6,319,997
22	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	24,732,696	14,849,263	2,134,926	2,488,109	1,597,238	2,064,191	3,957	1,595,012
23	376.00	MAINS [2]	6	245,928,234	225,368,634	17,283,836	2,960,976	258,225	44,267	4,919	7,378
24	376.00	DIRECT - MAINS - MLDS [2]	Pg 4	26,583	0	0	0	0	0	26,583	0
25	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
26	376.30	MAINS-BARE STEEL [2]	6	14,251,740	13,060,295	1,001,612	171,591	14,964	2,565	285	428
27	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	41,773	0	0	0	0	0	41,773	0
28	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
29	380.00	SERVICES	15	204,803,942	186,848,780	14,579,993	2,748,469	440,328	124,930	0	61,441
30	380.00	DIRECT - SERVICES	Pg 4	1,310	0	0	0	0	0	432	878
31	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
32	381.00	METERS	16	20,310,505	15,850,927	2,892,825	1,394,113	132,628	33,309	3,047	3,656
33	381.00	DIRECT - METERS - MLDS FLEX		3,744	0	0	0	0	0	0	3,744
34	381.10	AUTOMATIC METER READING	16	20,659,822	16,123,545	2,942,578	1,418,090	134,909	33,882	3,099	3,719
35	382.00	METER INSTALLATIONS	16	17,366,304	13,553,185	2,473,483	1,192,023	113,402	28,481	2,605	3,126
36	383.00	HOUSE REGULATORS	21	6,208,193	5,679,876	428,179	88,777	9,250	1,552	248	310
37	384.00	HOUSE REG INSTALLATIONS	21	2,985,381	2,731,325	205,902	42,691	4,448	746	119	149
38	385.00	IND M&R EQUIPMENT	17	3,246,528	0	27,531	586,031	945,909	1,281,080	0	405,978
39	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	129,501	0	0	0	0	0	129,501	0
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
41	389-398	GENERAL PLANT [1]	11	7,919,861	4,755,005	683,642	796,738	511,465	660,992	1,267	510,752
42		TOTAL DEPRECIATION RESERVE		568,616,117	498,820,835	44,654,508	13,887,608	4,162,765	4,275,996	217,835	2,596,571

- [1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 62.496% (PAGE 17)
[2] CUSTOMER PORTION OF MAINS @ 54.901% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Exhibit 111
Schedule 2
Witness: K. L. Johnson
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ALLOCATED COST OF SERVICE **111, SCHEDULE 2**
PEAK & AVERAGE **PAGE 15 OF 30**
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 22	735,106	666,003	54,005	11,396	1,911	1,226	168	396
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(306,747,283)	(275,582,803)	(22,633,393)	(5,404,036)	(1,269,941)	(1,134,734)	(69,753)	(652,623)
3	235.00	CUSTOMER DEPOSITS	9	(4,496,884)	(2,866,269)	(1,261,826)	(338,615)	(30,174)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>729</u>	<u>660</u>	<u>54</u>	<u>11</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>
5	TOTAL CUSTOMER-BASED RATE BASE			2,091,415,574	1,892,140,025	150,686,062	32,713,819	6,837,138	5,579,257	388,073	3,071,199
6	EQUITY CAPITAL @ 54.400%			1,137,730,072	1,029,324,174	81,973,218	17,796,318	3,719,403	3,035,116	211,112	1,670,732
7	RETURN ON RATE BASE @ 8.710%			182,162,296	164,805,396	13,124,756	2,849,374	595,515	485,953	33,801	267,501
8	RETURN ON EQUITY @ 11.750%			133,683,283	120,945,590	9,631,853	2,091,067	437,030	356,626	24,806	196,311
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	8,520,619	5,115,694	735,500	857,174	550,262	711,131	1,363	549,495
10	376.00	MAINS [2]	6	39,756,922	36,433,243	2,794,116	478,673	41,745	7,156	795	1,193
11	376.00	DIRECT - MAINS - MLDS [2]		1,443	0	0	0	0	0	1,443	0
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
13	376.30	MAINS-BARE STEEL [2]	6	633,884	580,891	44,549	7,632	666	114	13	19
14	376.30	DIRECT - MAINS-BARE STEEL [2]		0	0	0	0	0	0	0	0
15	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
16	380.00	SERVICES	15	31,773,464	28,987,884	2,261,953	426,400	68,313	19,382	0	9,532
17	380.00	DIRECT - SERVICES		41	0	0	0	0	0	15	26
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	1,168,938	912,274	166,492	80,236	7,633	1,917	175	210
20	381.00	DIRECT - METERS - MLDS FLEX		346	0	0	0	0	0	0	346
21	381.10	AUTOMATIC METER READING	16	597,484	466,294	85,100	41,011	3,902	980	90	108
22	382.00	METER INSTALLATIONS	16	971,345	758,067	138,349	66,673	6,343	1,593	146	175
23	383.00	HOUSE REGULATORS	21	419,579	383,873	28,938	6,000	625	105	17	21
24	384.00	HOUSE REG INSTALLATIONS	21	45,532	41,657	3,140	651	68	11	2	2
25	385.00	IND M&R EQUIPMENT	17	449,544	0	3,812	81,147	130,979	177,390	0	56,215
26	385.00	DIRECT - IND M&R EQUIPMENT		20,304	0	0	0	0	0	20,304	0
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
28	389-398	GENERAL PLANT [3]	11	<u>946,305</u>	<u>568,152</u>	<u>81,685</u>	<u>95,198</u>	<u>61,112</u>	<u>78,979</u>	<u>151</u>	<u>61,027</u>
29	TOTAL DEPRECIATION EXPENSES			85,305,750	74,248,031	6,343,635	2,140,796	871,647	998,758	24,514	678,370
30	TOTAL NET SALVAGE AMORTIZED [3]		11	<u>3,373,308</u>	<u>2,025,301</u>	<u>291,184</u>	<u>339,355</u>	<u>217,848</u>	<u>281,536</u>	<u>540</u>	<u>217,545</u>
31	TOTAL DEPRECIATION & AMORTIZATION EXPENSES			<u>88,679,058</u>	<u>76,273,332</u>	<u>6,634,819</u>	<u>2,480,151</u>	<u>1,089,496</u>	<u>1,280,294</u>	<u>25,053</u>	<u>895,914</u>

- [1] INTANGIBLE PLANT @ 62.496% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)
[2] MAINS @ 54.901% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)
[3] GENERAL PLANT & NET SALVAGE @ 62.496% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 16 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	870.00	SUPERVISION & ENGINEERING [5]	Pg 21	7,013,893	5,569,304	562,349	326,472	179,542	222,844	351	153,031
2	874.00	MAINS & SERVICES [1]	Pg 18	14,044,757	12,849,752	991,557	175,970	20,229	4,671	806	1,772
3	876.00	M & R - INDUSTRIAL	17	364,527	0	3,091	65,801	106,209	143,842	0	45,584
4	878.00	METERS & HOUSE REGULATORS	23	2,652,757	2,127,777	346,264	158,741	15,147	3,767	345	716
5	879.00	CUSTOMER INSTALLATIONS	15	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
6	880.00	OTHER [5]	Pg 21	2,414,085	1,916,877	193,553	112,367	61,796	76,700	121	52,671
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	133,199	105,765	10,679	6,200	3,410	4,232	7	2,906
8	887.00	MAINS [2]	13	7,823,501	3,962,447	695,431	989,751	656,705	855,030	548	663,589
9	890.00	M & R - INDUSTRIAL	17	141,201	1	1,197	25,488	41,140	55,718	0	17,657
10	892.00	SERVICES	15	2,517,097	2,296,424	179,192	33,779	5,412	1,535	0	755
11	893.00	METERS & HOUSE REGULATORS	23	568,175	455,733	74,164	34,000	3,244	807	74	153
12	894.00	OTHER EQUIPMENT [5]	Pg 21	880,562	699,201	70,600	40,987	22,541	27,977	44	19,212
13		TOTAL DISTRIBUTION		38,271,014	30,555,010	3,044,919	1,733,416	950,305	1,178,385	1,945	807,034
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	662,164	606,808	46,537	7,972	695	119	13	20
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	8,595,525	7,876,940	604,093	103,490	9,025	1,547	172	258
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	302,637	192,897	84,920	22,789	2,031	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	7,752,525	7,247,603	267,695	237,227	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	754,150	0	784	16,448	383,644	296,351	22,873	34,050
20	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	645,316	603,286	22,283	19,747	0	0	0	0
21	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	62,775	1	65	1,369	31,934	24,668	1,904	2,834
22	905.00	MISCELLANEOUS	6	(1,519)	(1,392)	(107)	(18)	(2)	0	0	0
23	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
24		TOTAL CUSTOMER ACCOUNTS		18,773,573	16,526,143	1,026,270	409,024	427,327	322,685	24,962	37,162
25	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
26	908.00	CUSTOMER ASSISTANCE	6	(420)	(385)	(30)	(5)	0	0	0	0
27	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	113,247	103,781	7,959	1,363	119	20	2	3
28	910.00	MISCELLANEOUS	6	1,309,982	1,200,468	92,066	15,772	1,375	236	26	39
29	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
30	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
31	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
32		TOTAL CUST SERVICE & INFORMATION		1,422,809	1,303,864	99,995	17,130	1,494	256	28	42
33	912.00	DEMONSTRATION	6	(184)	(169)	(13)	(2)	0	0	0	0
34	913.00	ADVERTISING	6	25,917	23,750	1,821	312	27	5	1	1
35		TOTAL SALES		25,733	23,581	1,808	310	27	5	1	1
36	920-931	CUSTOMER-RELATED A&G [3]		39,755,282	26,737,858	3,371,559	3,225,082	1,986,994	2,531,656	2,640	1,899,493
37		TOTAL CUST-RELATED O&M [LINES 13, 24, 32, 35 & 36]		98,248,411	75,146,456	7,544,551	5,384,962	3,366,147	4,032,987	29,576	2,743,732
38		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		88,679,059	76,273,332	6,634,819	2,480,151	1,089,496	1,280,294	25,053	895,914
39		INCOME TAXES		50,230,798	45,444,676	3,619,119	785,708	164,212	134,000	9,321	73,763
40		RETURN ON RATE BASE [PAGE 15, LINE 7]		182,162,296	164,805,396	13,124,756	2,849,374	595,515	485,953	33,801	267,501
41		TOTAL ANNUAL CUSTOMER-BASED COST		419,320,564	361,669,860	30,923,245	11,500,195	5,215,370	5,933,234	97,751	3,980,910
42		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,427,544	4,977,197	378,832	64,661	5,627	961	122	144
43		MONTHLY SYSTEM BASED CHARGE/BILL		<u>\$ 77.26</u>	<u>\$ 72.67</u>	<u>\$ 81.63</u>	<u>\$ 177.85</u>	<u>\$ 926.85</u>	<u>\$ 6,174.02</u>	<u>\$ 801.24</u>	<u>\$ 27,645.21</u>

[1] MAINS AND SERVICES @ 65.362% OF TOTAL ACCOUNT 874. (PAGE 18)

[2] MAINS @ 54.901% OF ACCOUNT 887. (PAGE 17)

[3] CUSTOMER-RELATED A&G @ 43.560% OF A&G (PAGE 20).

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

[5] CUSTOMER-RELATED (SEE WORKPAPER).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE	111, SCHEDULE 2
PEAK & AVERAGE	PAGE 17 OF 30
	WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		4,635,051,488						
2		CUSTOMER COMPONENT-MAINS [2]:		54.901%						
3	376.00	MAINS [2]	Pg 14	1,733,294,926						
4	376.00	DIRECT - MAINS - MLDS [2]	Pg 14	77,492						
5	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	12,910,234						
6	376.30	MAINS-BARE STEEL [2]	Pg 14	19,999,228						
7	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	43,730						
8	376.80	MAINS-CAST IRON [2]	Pg 14	6,595						
9	380.00	SERVICES	Pg 14	971,688,540						
10	380.00	DIRECT - SERVICES	Pg 14	1,554						
11	380.12	CSL REPLACEMENT	Pg 14	-						
12	381.00	METERS	Pg 14	48,647,043						
13	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	16,319						
14	381.10	AUTOMATIC METER READING	Pg 14	25,165,055						
15	382.00	METER INSTALLATIONS	Pg 14	50,934,022						
16	383.00	HOUSE REGULATORS	Pg 14	20,531,392						
17	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,538,803						
18	385.00	IND M&R EQUIPMENT	Pg 14	8,401,123						
19	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	486,902						
20	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	995,901						
21		CUSTOMER-RELATED GROSS PLANT		2,896,738,859						
22		GENERAL PLANT	Pg 3	35,784,071						
23		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		62.496%						
24		CUSTOMER-RELATED GENERAL PLANT		22,363,613						
25		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	82,305,348						
26		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		62.496%						
27		CUSTOMER-RELATED INTANGIBLE PLANT		51,437,550						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50, and Line 13, .

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Exhibit 111
Schedule 2
Witness: K. L. Johnson
Page 19 of 31

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

PAGE 18 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
				TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER-RELATED					
1	376.00	MAINS	Pg 3	3,157,128,150							
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,149							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	36,427,802							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,653							
6	376.80	MAINS-CAST IRON	Pg 3	12,012							
7		TOTAL MAINS		3,217,304,248	54.901%	1,766,332,205					
8	380.00	SERVICES	Pg 3	971,688,540							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		971,688,540	100.000%	971,688,540					
11		TOTAL MAINS AND SERVICES		4,188,992,788	65.362%	2,738,020,745					
12		TOTAL ACCOUNT 874	Pg 7			21,487,649					
13		PERCENTAGE CUSTOMER-RELATED (Line 12)				65.362%					
14		CUSTOMER-RELATED ACCOUNT 874				14,044,757					
LINE NO.		DESCRIPTION		TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
		(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
15		Customer Based Mains	Pg 14	1,766,332,205	1,618,555,745	124,129,308	21,265,180	1,854,522	317,918	156,546	52,986
16		Services	Pg 14	971,690,094	886,500,606	69,174,507	13,040,060	2,089,130	592,730	561	292,500
17		Total Customer Based Mains and Services		2,738,022,299	2,505,056,351	193,303,815	34,305,240	3,943,652	910,648	157,107	345,486
				100.000%	91.491%	7.060%	1.253%	0.144%	0.033%	0.006%	0.013%
18		Account 874	Line 14	14,044,757							
19		CUSTOMER BASED ACCOUNT 874		14,044,757	12,849,752	991,557	175,970	20,229	4,671	806	1,772

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE	111, SCHEDULE 2
PEAK & AVERAGE	PAGE 19 OF 30
	WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		TOTAL ACCOUNT 887	Pg 7	14,250,198							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.901%							
3		CUSTOMER-RELATED ACCOUNT 887		7,823,501							
4		Total Customer Based Mains	Pg 18	1,766,332,205 100.000%	1,618,555,745 91.634%	124,129,308 7.028%	21,265,180 1.204%	1,854,522 0.105%	317,918 0.018%	156,546 0.009%	52,986 0.003%
5		Account 887		7,823,501							
6		CUSTOMER BASED ACCOUNT 887		7,823,501	7,168,965	549,798	94,188	8,214	1,408	693	235

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

PAGE 20 OF 30

WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCT</u> <u>NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC</u> <u>FACTOR</u> <u>(C)</u>	<u>TOTAL</u> <u>COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	126,411,703						
2	874.00	MAINS & SERVICES	Pg 16	14,044,757						
3	876.00	M & R - INDUSTRIAL	Pg 16	364,527						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,652,757						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,731,153						
6	887.00	MAINS	Pg 16	7,823,501						
7	890.00	M & R - INDUSTRIAL	Pg 16	141,201						
8	892.00	SERVICES	Pg 16	2,517,097						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	568,175						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	662,164						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	8,595,525						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	302,637						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	7,752,525						
15	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	Pg 16	754,150						
16	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	Pg 16	645,316						
17	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	Pg 16	62,775						
18	905.00	MISCELLANEOUS	Pg 16	(1,519)						
19	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
20	907.00	SUPERVISION	Pg 16	0						
21	908.00	CUSTOMER ASSISTANCE	Pg 16	(420)						
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	113,247						
23	910.00	MISCELLANEOUS	Pg 16	1,309,982						
24	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
25	931.00	RENTS - GENERAL	Pg 16	0						
26	932.00	MAINTENANCE	Pg 16	0						
27	912.00	DEMONSTRATION	Pg 16	(184)						
28	913.00	ADVERTISING	Pg 16	<u>25,917</u>						
29		CUSTOMER-RELATED O&M LESS A&G		55,065,283						
30		ADMINISTRATIVE & GENERAL	Pg 8	91,265,570						
31		A&G CUSTOMER-RELATED COSTS PCT [Line 29 / Line 1]		43.56%						
32		CUSTOMER-RELATED A&G		<u>39,755,282</u>						

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 870, 880, 885, 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Exhibit 111
Schedule 2
Witness: K. L. Johnson
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**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 21 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 16	14,044,757	12,849,752	991,557	175,970	20,229	4,671	806	1,772
3	876.00	M & R - INDUSTRIAL	Pg 16	364,527	0	3,091	65,801	106,209	143,842	0	45,584
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,652,757	2,127,777	346,264	158,741	15,147	3,767	345	716
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
6	887.00	MAINS	Pg 16	7,823,501	3,962,447	695,431	989,751	656,705	855,030	548	663,589
7	890.00	M & R - INDUSTRIAL	Pg 16	141,201	1	1,197	25,488	41,140	55,718	0	17,657
8	892.00	SERVICES	Pg 16	2,517,097	2,296,424	179,192	33,779	5,412	1,535	0	755
9	893.00	METERS & HOUSE REGULATORS	Pg 16	<u>568,175</u>	<u>455,733</u>	<u>74,164</u>	<u>34,000</u>	<u>3,244</u>	<u>807</u>	<u>74</u>	<u>153</u>
10		TOTAL		34,843,168	27,833,167	2,770,087	1,573,862	862,558	1,069,476	1,773	732,245
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	21,487,649	12,905,697	1,821,938	2,154,781	1,396,053	1,806,682	1,074	1,401,425
13	876.00	M & R - INDUSTRIAL	Pg 7	364,527	(0)	3,091	65,801	106,209	143,842	0	45,584
14	878.00	METERS & HOUSE REGULATORS	Pg 7	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345	716
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
16	887.00	MAINS	Pg 7	14,250,198	7,217,440	1,266,700	1,802,793	1,196,162	1,557,404	998	1,208,702
17	890.00	M & R - INDUSTRIAL	Pg 7	141,201	0	1,197	25,488	41,140	55,718	0	17,657
18	892.00	SERVICES	Pg 7	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0	755
19	893.00	METERS & HOUSE REGULATORS	Pg 7	<u>568,175</u>	<u>455,733</u>	<u>74,164</u>	<u>34,000</u>	<u>3,244</u>	<u>807</u>	<u>74</u>	<u>153</u>
20		TOTAL		48,712,757	31,144,103	4,171,738	4,365,715	2,777,838	3,573,861	2,491	2,677,012
21		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 20)		71.528%	89.369%	66.401%	36.050%	31.051%	29.925%	71.185%	27.353%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	9,867,169	6,231,808	846,899	905,609	578,216	744,675	493	559,469
24		PERCENTAGE CUSTOMER RELATED			<u>89.369%</u>	<u>66.401%</u>	<u>36.050%</u>	<u>31.051%</u>	<u>29.925%</u>	<u>71.185%</u>	<u>27.353%</u>
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		7,013,893	5,569,304	562,349	326,472	179,542	222,844	351	153,031
26	880.00	OTHER	Pg 7	3,396,143	2,144,902	291,491	311,698	199,014	256,307	170	192,561
27		PERCENTAGE CUSTOMER RELATED			<u>89.369%</u>	<u>66.401%</u>	<u>36.050%</u>	<u>31.051%</u>	<u>29.925%</u>	<u>71.185%</u>	<u>27.353%</u>
28	880.00	OTHER CUSTOMER RELATED		2,414,085	1,916,877	193,553	112,367	61,796	76,700	121	52,671
29	885.00	SUPERVISION & ENGINEERING	Pg 7	187,384	118,346	16,083	17,198	10,981	14,142	9	10,625
30		PERCENTAGE CUSTOMER RELATED			<u>89.369%</u>	<u>66.401%</u>	<u>36.050%</u>	<u>31.051%</u>	<u>29.925%</u>	<u>71.185%</u>	<u>27.353%</u>
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		133,199	105,765	10,679	6,200	3,410	4,232	7	2,906
32	894.00	OTHER EQUIPMENT	Pg 7	1,238,778	782,375	106,324	113,695	72,592	93,491	62	70,239
33		PERCENTAGE CUSTOMER RELATED			<u>89.369%</u>	<u>66.401%</u>	<u>36.050%</u>	<u>31.051%</u>	<u>29.925%</u>	<u>71.185%</u>	<u>27.353%</u>
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		880,562	699,201	70,600	40,987	22,541	27,977	44	19,212

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 22 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
1		Total Gross Plant	Pg 12	4,815,151,834	2,891,895,663	415,844,050	484,567,727	310,675,028	401,263,916	864,060	310,041,389
2		Customer Based Gross Plant	Pg 14	2,970,540,023	2,668,743,269	219,181,729	52,332,672	12,298,105	10,988,760	675,493	6,319,997
3		Percent		100.000%	89.840%	7.379%	1.762%	0.414%	0.370%	0.023%	0.213%
4		Customer Based Gross Plant to Total Gross Plant		61.692%							
5		Total Deferred Income Taxes	Pg 10	(497,227,686)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(306,747,283)	(275,582,803)	(22,633,393)	(5,404,036)	(1,269,941)	(1,134,734)	(69,753)	(652,623)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,312,250,712	2,767,523,743	397,883,628	463,704,861	297,687,100	384,699,117	752,264	297,245,333
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 14	2,896,738,861	2,624,433,788	212,811,213	44,908,275	7,532,025	4,829,315	663,684	1,560,560
9		Percent		100.000%	90.600%	7.347%	1.550%	0.260%	0.167%	0.023%	0.054%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.175%							
11		Materials & Supplies		1,094,320							
12		CUSTOMER BASED MATERIALS & SUPPLIES		735,106	666,003	54,005	11,396	1,911	1,226	168	396
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,312,250,712	2,767,523,743	397,883,628	463,704,861	297,687,100	384,699,117	752,264	297,245,333
14		Customer Based Dist Plant Excl 375.7, 375.71, & 387		2,896,738,861	2,624,433,788	212,811,213	44,908,275	7,532,025	4,829,315	663,684	1,560,560
15		Percent		100.000%	90.600%	7.347%	1.550%	0.260%	0.167%	0.023%	0.054%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.175%							
17		Customer Advances	Pg 10	1,085							
18		CUSTOMER BASED ADVANCES		729	660	54	11	2	1	0	0

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 23 OF 30
WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCT</u> <u>NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC</u> <u>FACTOR</u> <u>(C)</u>	<u>TOTAL</u> <u>COMPANY</u> <u>(D)</u> \$	<u>RSS/RDS</u> <u>(E)</u> \$	<u>SGS/DS-1</u> <u>(F)</u> \$	<u>SGS/DS-2</u> <u>(G)</u> \$	<u>SDS/LGSS</u> <u>(H)</u> \$	<u>LDS/LGSS</u> <u>(I)</u> \$	<u>MLDS</u> <u>(J)</u> \$	<u>FLEX</u> <u>(K)</u> \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	20,072,628	12,051,405	1,732,669	2,019,306	1,296,290	1,675,262	3,212	1,294,484
2	380.00	SERVICES	15	971,688,540	886,500,606	69,174,507	13,040,060	2,089,130	592,730	0	291,507
3	380.00	DIRECT - SERVICES	Pg 14	1,554	0	0	0	0	0	561	993
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	48,647,043	37,965,613	6,928,798	3,339,133	317,665	79,781	7,297	8,756
6	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	16,319	0	0	0	0	0	0	16,319
7	381.10	AUTOMATIC METER READING	16	25,165,055	19,639,563	3,584,259	1,727,329	164,328	41,271	3,775	4,530
8	382.00	METER INSTALLATIONS	16	50,934,022	39,750,439	7,254,533	3,496,111	332,599	83,532	7,640	9,168
9	383.00	HOUSE REGULATORS	21	20,531,392	18,784,170	1,416,050	293,599	30,592	5,133	821	1,027
10	384.00	HOUSE REG INSTALLATIONS	21	3,538,803	3,237,650	244,071	50,605	5,273	885	142	177
11	385.00	IND M&R EQUIPMENT	17	8,401,123	0	71,242	1,516,487	2,447,751	3,315,083	0	1,050,560
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	486,902	0	0	0	0	0	486,902	0
13	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>995,901</u>	<u>1</u>	<u>8,445</u>	<u>179,770</u>	<u>290,166</u>	<u>392,982</u>	<u>0</u>	<u>124,537</u>
14		TOTAL GROSS PLANT		1,150,479,282	1,017,929,447	90,414,574	25,662,400	6,973,794	6,186,659	510,350	2,802,058
15	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	9,651,514	5,794,673	833,119	970,942	623,295	805,515	1,544	622,426
16	380.00	SERVICES	15	204,803,942	186,848,781	14,579,993	2,748,469	440,328	124,930	0	61,441
17	380.00	DIRECT - SERVICES	Pg 14	1,310	0	0	0	0	0	432	878
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	20,310,505	15,850,927	2,892,825	1,394,113	132,628	33,309	3,047	3,656
20	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	3,744	0	0	0	0	0	0	3,744
21	381.10	AUTOMATIC METER READING	16	20,659,822	16,123,545	2,942,578	1,418,090	134,909	33,882	3,099	3,719
22	382.00	METER INSTALLATIONS	16	17,366,304	13,553,184	2,473,483	1,192,023	113,402	28,481	2,605	3,126
23	383.00	HOUSE REGULATORS	21	6,208,193	5,679,877	428,179	88,777	9,250	1,552	248	310
24	384.00	HOUSE REG INSTALLATIONS	21	2,985,381	2,731,326	205,902	42,691	4,448	746	119	149
25	385.00	IND M&R EQUIPMENT	17	3,246,528	(1)	27,531	586,031	945,909	1,281,080	0	405,978
26	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	129,501	0	0	0	0	0	129,501	0
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
28		TOTAL DEPRECIATION RESERVE		285,366,744	246,582,312	24,383,610	8,441,136	2,404,169	2,309,495	140,594	1,105,428

[1] INTANGIBLE PLANT @ 24.388% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 24 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	286,863	255,261	22,505	6,000	1,441	1,145	129	383
2	190-282-283	CUSTOMER BASED DEFFERED INCOME TAXE	Pg 30	(118,802,100)	(105,114,589)	(9,336,493)	(2,649,980)	(720,136)	(638,854)	(52,700)	(289,349)
3	235.00	CUSTOMER DEPOSITS	9	(4,496,884)	(2,866,269)	(1,261,826)	(338,615)	(30,174)	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	<u>284</u>	<u>253</u>	<u>22</u>	<u>6</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
5		TOTAL CUSTOMER-BASED RATE BASE		742,100,701	663,621,791	55,455,172	14,238,675	3,820,757	3,239,456	317,185	1,407,664
6		EQUITY CAPITAL @ 54.400%		403,702,781	361,010,255	30,167,614	7,745,839	2,078,492	1,762,264	172,548	765,769
7		RETURN ON RATE BASE @ 8.710%		64,636,971	57,801,458	4,830,146	1,240,189	332,788	282,157	27,627	122,608
8		RETURN ON EQUITY @ 11.750%		47,435,077	42,418,705	3,544,695	910,136	244,223	207,066	20,274	89,978
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	3,325,027	1,996,313	287,016	334,498	214,730	277,507	532	214,431
10	380.00	SERVICES	15	31,773,464	28,987,884	2,261,953	426,400	68,313	19,382	0	9,532
11	380.00	DIRECT - SERVICES	Pg 15	41	0	0	0	0	0	15	26
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	1,168,938	912,275	166,492	80,236	7,633	1,917	175	210
14	381.00	DIRECT - METERS - MLDS FLEX	Pg 15	346	0	0	0	0	0	0	346
15	381.10	AUTOMATIC METER READING	16	597,484	466,293	85,100	41,011	3,902	980	90	108
16	382.00	METER INSTALLATIONS	16	971,345	758,066	138,349	66,673	6,343	1,593	146	175
17	383.00	HOUSE REGULATORS	21	419,579	383,873	28,938	6,000	625	105	17	21
18	384.00	HOUSE REG INSTALLATIONS	21	45,532	41,658	3,140	651	68	11	2	2
19	385.00	IND M&R EQUIPMENT	17	449,544	1	3,812	81,147	130,979	177,390	0	56,215
20	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	20,304	0	0	0	0	0	20,304	0
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22		TOTAL DEPRECIATION EXPENSES		38,771,604	33,546,363	2,974,800	1,036,616	432,593	478,885	21,281	281,066
23		TOTAL NET SALVAGE AMORTIZED [1]	11	<u>1,316,376</u>	<u>790,338</u>	<u>113,630</u>	<u>132,427</u>	<u>85,012</u>	<u>109,865</u>	<u>211</u>	<u>84,893</u>
24		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		40,087,980	34,336,701	3,088,430	1,169,043	517,605	588,750	21,492	365,959

[1] NET SALVAGE @ 24.388% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE PEAK & AVERAGE											111, SCHEDULE 2 PAGE 25 OF 30 WITNESS: K. L. Johnson
LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]		4,984,275	4,548,797	354,830	66,889	10,716	3,040	3	0
2	876.00	M & R - INDUSTRIAL	17	364,527	0	3,091	65,801	106,209	143,842	0	45,584
3	878.00	METERS & HOUSE REGULATORS	23	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345	716
4	879.00	CUSTOMER INSTALLATIONS	15	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
5	890.00	M & R - INDUSTRIAL	17	141,201	0	1,197	25,488	41,140	55,718	0	17,657
6	892.00	SERVICES	15	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0	755
7	893.00	METERS & HOUSE REGULATORS	23	<u>568,175</u>	<u>455,733</u>	<u>74,164</u>	<u>34,000</u>	<u>3,244</u>	<u>807</u>	<u>74</u>	<u>153</u>
8		TOTAL DISTRIBUTION		17,959,185	15,569,762	1,437,930	475,030	196,340	212,815	422	66,885
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	662,164	606,807	46,537	7,972	695	119	13	20
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	8,595,525	7,876,939	604,093	103,490	9,025	1,547	172	258
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	302,637	192,898	84,920	22,789	2,031	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	7,752,525	7,247,603	267,695	237,227	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	754,150	0	784	16,448	383,644	296,351	22,873	34,050
15	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	645,316	603,287	22,283	19,747	0	0	0	0
16	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	62,775	0	65	1,369	31,934	24,668	1,904	2,834
17	905.00	MISCELLANEOUS	6	(1,519)	(1,392)	(107)	(18)	(2)	(0)	(0)	(0)
18	921.00	OFFICE SUPPLIES & EXPENSES	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19		TOTAL CUSTOMER ACCOUNTS		18,773,573	16,526,142	1,026,271	409,024	427,328	322,685	24,962	37,162
20	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
21	908.00	CUSTOMER ASSISTANCE	6	(420)	(385)	(30)	(5)	(0)	(0)	(0)	(0)
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	113,247	103,780	7,959	1,363	119	20	2	3
23	910.00	MISCELLANEOUS	6	1,309,982	1,200,468	92,066	15,772	1,375	236	26	39
24	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
25	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
26	932.00	MAINTENANCE	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27		TOTAL CUST SERVICE & INFORMATION		1,422,809	1,303,863	99,995	17,131	1,494	256	28	43
28	912.00	DEMONSTRATION	6	(184)	(169)	(13)	(2)	(0)	(0)	(0)	(0)
29	913.00	ADVERTISING	6	<u>25,917</u>	<u>23,750</u>	<u>1,821</u>	<u>312</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
30		TOTAL SALES		25,733	23,581	1,809	310	27	5	1	1
31		CUSTOMER-RELATED BENEFITS	24	1,127,675	760,493	95,367	90,315	56,057	71,765	56	53,621
32		CUSTOMER-RELATED PAYROLL TAXES	11	1,055,506	633,715	91,111	106,184	68,165	88,093	169	68,070
33		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30,31 & 32]		40,364,481	34,817,556	2,752,483	1,097,994	749,410	695,619	25,638	225,781
34		DEPRECIATION EXPENSE	Pg 24	39,722,021	34,336,701	3,088,430	1,169,043	517,605	588,750	21,492	365,959
35		INCOME TAXES		17,789,676	15,938,608	1,331,901	341,979	91,766	77,804	7,618	33,809
36		RETURN ON RATE BASE	Pg 24	<u>64,514,365</u>	<u>57,801,458</u>	<u>4,830,146</u>	<u>1,240,189</u>	<u>332,788</u>	<u>282,157</u>	<u>27,627</u>	<u>122,608</u>
37		TOTAL ANNUAL CUSTOMER-BASED COST		<u>162,390,543</u>	<u>142,894,323</u>	<u>12,002,960</u>	<u>3,849,205</u>	<u>1,691,569</u>	<u>1,644,330</u>	<u>82,375</u>	<u>748,158</u>
38		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,427,544	4,977,197	378,832	64,661	5,627	961	122	144
39		MONTHLY CUSTOMER BASED COST/BILL [LINE 37 / LINE 38]		<u>\$ 29.92</u>	<u>\$ 28.71</u>	<u>\$ 31.68</u>	<u>\$ 59.53</u>	<u>\$ 300.62</u>	<u>\$ 1,711.06</u>	<u>\$ 675.21</u>	<u>\$ 5,195.54</u>

[1] MAINS AND SERVICES @ 23.196% OF TOTAL ACCOUNT 874. (PAGE 27)
[2] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 26 OF 30
WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCT</u> <u>NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC</u> <u>FACTOR</u> (C)	<u>TOTAL</u> <u>COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1Pg 17		4,635,051,488						
2	380.00	SERVICES	Pg 17	971,688,540						
3	380.00	DIRECT - SERVICES	Pg 17	1,554						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	48,647,043						
6	381.00	DIRECT - METERS - MLDS FLEX	Pg 17	16,319						
7	381.10	AUTOMATIC METER READING	Pg 17	25,165,055						
8	382.00	METER INSTALLATIONS	Pg 17	50,934,022						
9	383.00	HOUSE REGULATORS	Pg 17	20,531,392						
10	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,538,803						
11	385.00	IND M&R EQUIPMENT	Pg 17	8,401,123						
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	486,902						
13	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	995,901						
14		CUSTOMER-RELATED GROSS PLANT		1,130,406,654						
15		GENERAL PLANT	Pg 3	35,784,071						
16		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		24.388%						
17		CUSTOMER-RELATED GENERAL PLANT		8,727,019						
18		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 17	82,305,348						
19		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		24.388%						
20		CUSTOMER-RELATED INTANGIBLE PLANT		20,072,628						

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNT 874
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 27 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
LINE NO.	ACCT. NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	3,157,128,150						
2	376.00	DIRECT - MAINS - MLDS	Pg 3	141,149						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	36,427,802						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,653						
6	376.80	MAINS-CAST IRON	Pg 3	12,012						
7		TOTAL MAINS		3,217,304,248	76.804%					
8	380.00	SERVICES	Pg 3	971,688,540						
9	380.00	DIRECT - SERVICES	Pg 3	561						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		971,689,101	23.196%					
12		TOTAL MAINS AND SERVICES		4,188,993,349						
13		TOTAL ACCOUNT 874	Pg 7	21,487,649						
14		PERCENTAGE SERVICES		23.196%						
14		CUSTOMER-RELATED ACCOUNT 874		4,984,275						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	971,690,094	886,500,606	69,174,507	13,040,060	2,089,130	592,730	561
17	Total Customer Based Mains and Services			971,690,094	886,500,606	69,174,507	13,040,060	2,089,130	592,730	561
				99.970%	91.233%	7.119%	1.342%	0.215%	0.061%	0.000%
18	Account 874		Line 14	4,984,275						
19	CUSTOMER BASED ACCOUNT 874			4,984,275	4,548,797	354,830	66,889	10,716	3,040	3

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 28 OF 30

WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCT</u> <u>NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ADJUSTED</u> <u>LABOR</u> <u>DOLLARS</u> \$		<u>ADJUSTED</u> <u>BENEFIT</u> <u>DOLLARS</u> \$	<u>ADJUSTED</u> <u>PAYROLL</u> <u>TAXES</u> \$
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	38,227,431			
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			3,406,977	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)				3,188,934
4	874.00	MAINS & SERVICES (1) Alloc 24	2,246,666	5.88%	200,228	187,414
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	197,131	0.52%	17,580	16,455
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,669,958	4.37%	148,817	139,293
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,880,490	12.77%	434,969	407,131
8	890.00	M & R - INDUSTRIAL Alloc 24	48,822	0.13%	4,361	4,082
9	892.00	SERVICES Alloc 24	1,250,353	3.27%	111,442	104,310
10	893.00	METERS & HOUSE REGULATORS Alloc 24	318,663	0.83%	28,414	26,596
11	902.00	METER READING Alloc 24	248,961	0.65%	22,179	20,760
12	903.00	BILLING & ACCOUNTING Alloc 24	1,791,540	4.69%	159,685	149,465
13	920.00	SALARIES Alloc 24	-	0.00%	-	-
14		TOTAL	12,652,582	33.10%	1,127,675	1,055,506

- (1) MAINS AND SERVICES @ 23.196% OF TOTAL ACCOUNT 874. (PAGE 27)
(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNTS 870, 880, 885, & 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Exhibit 111
Schedule 2
Witness: K. L. Johnson
Page 30 of 31

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 29 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1	CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 25	4,984,275	4,548,797	354,830	66,889	10,716	3,040	3
3	876.00	M & R - INDUSTRIAL	Pg 25	364,527	0	3,091	65,801	106,209	143,842	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0
6	890.00	M & R - INDUSTRIAL	Pg 25	141,201	0	1,197	25,488	41,140	55,718	0
7	892.00	SERVICES	Pg 25	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>568,175</u>	<u>455,733</u>	<u>74,164</u>	<u>34,000</u>	<u>3,244</u>	<u>807</u>	<u>74</u>
9		TOTAL		17,959,185	15,569,762	1,437,930	475,030	196,340	212,815	422
10	TOTAL COMPANY EXPENSES									
11	874.00	MAINS & SERVICES	Pg 21	21,487,649	12,905,697	1,821,938	2,154,781	1,396,053	1,806,682	1,074
12	876.00	M & R - INDUSTRIAL	Pg 21	364,527	(0)	3,091	65,801	106,209	143,842	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0
15	890.00	M & R - INDUSTRIAL	Pg 21	141,201	0	1,197	25,488	41,140	55,718	0
16	892.00	SERVICES	Pg 21	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>568,175</u>	<u>455,733</u>	<u>74,164</u>	<u>34,000</u>	<u>3,244</u>	<u>807</u>	<u>74</u>
18		TOTAL		34,462,559	23,926,662	2,905,038	2,562,923	1,581,677	2,016,457	1,493
19	PERCENTAGE CUSTOMER RELATED (LINE 9 / LINE 18)			52.112%	65.073%	49.498%	18.535%	12.413%	10.554%	28.243%
20	TOTAL COMPANY EXPENSES (PAGE 7)									
21	870.00	SUPERVISION & ENGINEERING	Pg 21	9,867,169	6,231,808	846,899	905,609	578,216	744,675	493
22		PERCENTAGE CUSTOMER RELATED			<u>65.073%</u>	<u>49.498%</u>	<u>18.535%</u>	<u>12.413%</u>	<u>10.554%</u>	<u>28.243%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,792,783	4,055,224	419,198	167,855	71,774	78,593	139
24	880.00	OTHER	Pg 21	3,396,143	2,144,902	291,491	311,698	199,014	256,307	170
25		PERCENTAGE CUSTOMER RELATED			<u>65.073%</u>	<u>49.498%</u>	<u>18.535%</u>	<u>12.413%</u>	<u>10.554%</u>	<u>28.243%</u>
26	880.00	OTHER CUSTOMER RELATED		1,649,610	1,395,752	144,282	57,773	24,704	27,051	48
27	885.00	SUPERVISION & ENGINEERING	Pg 21	187,384	118,346	16,083	17,198	10,981	14,142	9
28		PERCENTAGE CUSTOMER RELATED			<u>65.073%</u>	<u>49.498%</u>	<u>18.535%</u>	<u>12.413%</u>	<u>10.554%</u>	<u>28.243%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		91,019	77,011	7,961	3,188	1,363	1,493	3
30	894.00	OTHER EQUIPMENT	Pg 21	1,238,778	782,375	106,324	113,695	72,592	93,491	62
31		PERCENTAGE CUSTOMER RELATED			<u>65.073%</u>	<u>49.498%</u>	<u>18.535%</u>	<u>12.413%</u>	<u>10.554%</u>	<u>28.243%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		601,711	509,115	52,628	21,073	9,011	9,867	17

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE PEAK & AVERAGE											111, SCHEDULE 2 PAGE 30 OF 30 WITNESS: K. L. Johnson
LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1		Total Gross Plant	Pg 12	4,815,151,834	2,891,895,663	415,844,050	484,567,727	310,675,028	401,263,916	864,060	310,041,389
2		Customer Based Gross Plant Without Mains	Pg 23	1,150,479,282	1,017,929,447	90,414,574	25,662,400	6,973,794	6,186,659	510,350	2,802,058
3		Percent		100.000%	88.479%	7.859%	2.231%	0.606%	0.538%	0.044%	0.244%
4		Customer Based Gross Plant to Total Gross Plant		23.893%							
5		Total Deferred Income Taxes	Pg 10	(497,227,686)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(118,802,100)	(105,114,589)	(9,336,493)	(2,649,980)	(720,136)	(638,854)	(52,700)	(289,349)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,312,250,712	2,767,523,743	397,883,628	463,704,861	297,687,100	384,699,117	752,264	297,245,333
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 23	1,130,406,654	1,005,878,042	88,681,905	23,643,094	5,677,504	4,511,397	507,138	1,507,574
9		Percent		100.000%	88.984%	7.845%	2.092%	0.502%	0.399%	0.045%	0.133%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		26.214%							
11		Materials & Supplies	Pg 10	1,094,320							
12		CUSTOMER BASED MATERIALS & SUPPLIES		286,863	255,261	22,505	6,000	1,441	1,145	129	383
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,312,250,712	2,767,523,743	397,883,628	463,704,861	297,687,100	384,699,117	752,264	297,245,333
14		Customer Based Gross Plant Without Mains	Pg 23	1,130,406,654	1,005,878,042	88,681,905	23,643,094	5,677,504	4,511,397	507,138	1,507,574
15		Percent		100.000%	88.984%	7.845%	2.092%	0.502%	0.399%	0.045%	0.133%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		26.214%							
17		Customer Advances	Pg 10	1,085							
18		CUSTOMER BASED ADVANCES		284	253	22	6	1	1	0	0

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

DOCKET NO.: R-2024-3046519

WITNESS: K. L. Johnson

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2025

111, SCHEDULE 3

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 1 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		910,245,547	651,514,349	81,221,713	89,245,751	49,560,442	33,442,048	2,113,825	3,147,421
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		219,465,377	173,542,031	14,768,098	11,609,800	6,629,034	7,569,913	36,662	5,309,839
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	100,017,570	11,877,360	10,608,728	6,079,029	7,246,612	30,346	5,545,056
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,378,323</u>	<u>389,288</u>	<u>317,179</u>	<u>177,681</u>	<u>210,914</u>	<u>379</u>	<u>156,992</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		541,313,002	407,544,219	46,272,257	43,445,810	17,530,874	15,154,009	353,946	11,011,887
7	OPERATING INCOME BEFORE TAXES		368,932,545	243,970,130	34,949,455	45,799,941	32,029,568	18,288,039	1,759,879	(7,864,466)
8	INCOME TAXES		65,154,236	41,886,438	6,510,616	9,668,155	7,114,244	3,080,576	474,596	(3,580,390)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(84,312)</u>	<u>(10,315)</u>	<u>(9,561)</u>	<u>(5,468)</u>	<u>(6,518)</u>	<u>(22)</u>	<u>(5,016)</u>
10	NET INCOME TAXES		65,033,025	41,802,126	6,500,301	9,658,594	7,108,776	3,074,058	474,575	(3,585,406)
11	OPERATING INCOME		303,899,520	202,168,004	28,449,154	36,141,347	24,920,791	15,213,980	1,285,304	(4,279,060)
12	RATE BASE [PAGE 10]		3,489,087,567	2,412,182,269	295,895,136	281,327,857	160,793,998	191,033,122	523,759	147,331,425
13	RATE OF RETURN EARNED ON RATE BASE		8.710%	8.381%	9.615%	12.847%	15.499%	7.964%	245.400%	-2.904%
14	UNITIZED RETURN		1.00000	0.96223	1.10390	1.47497	1.77945	0.91435	28.17451	(0.33341)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 2 OF 13
WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC</u> <u>FACTOR</u> (B)	<u>TOTAL</u> <u>COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		786,107,079	565,207,154	69,979,594	76,852,611	41,425,891	27,382,576	2,113,379	3,145,875
2	PRODUCTS PURCHASED [PAGE 7]		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		217,677,273	172,298,854	14,606,165	11,431,288	6,511,863	7,482,632	36,656	5,309,816
4	DEPRECIATION & AMORTIZATION [PAGE 5]		141,404,702	100,017,570	11,877,360	10,608,728	6,079,029	7,246,612	30,346	5,545,056
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,630,755</u>	<u>3,378,323</u>	<u>389,288</u>	<u>317,179</u>	<u>177,681</u>	<u>210,914</u>	<u>379</u>	<u>156,992</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		539,524,899	406,301,041	46,110,325	43,267,298	17,413,703	15,066,728	353,940	11,011,864
7	OPERATING INCOME BEFORE TAXES		246,582,181	158,906,113	23,869,269	33,585,313	24,012,188	12,315,848	1,759,439	(7,865,990)
8	INCOME TAXES [PAGE 11]		32,834,907	19,416,445	3,583,742	6,441,613	4,996,422	1,502,998	474,480	(3,580,792)
9	INVESTMENT TAX CREDIT	12	<u>(121,211)</u>	<u>(84,312)</u>	<u>(10,315)</u>	<u>(9,561)</u>	<u>(5,468)</u>	<u>(6,518)</u>	<u>(22)</u>	<u>(5,016)</u>
10	NET INCOME TAXES		32,713,696	19,332,133	3,573,427	6,432,052	4,990,954	1,496,481	474,458	(3,585,808)
11	OPERATING INCOME		213,868,484	139,573,981	20,295,843	27,153,261	19,021,234	10,819,367	1,284,980	(4,280,182)
12	RATE BASE [PAGE 10]		3,489,087,567	2,412,182,269	295,895,136	281,327,857	160,793,998	191,033,122	523,759	147,331,425
13	RATE OF RETURN EARNED ON RATE BASE		6.130%	5.786%	6.859%	9.652%	11.830%	5.664%	245.338%	-2.905%
14	UNITIZED RETURN		1.00000	0.94388	1.11892	1.57455	1.92985	0.92398	40.02251	(0.47390)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE												111, SCHEDULE 3
AVERAGE STUDY- ALLOCATORS 5 & 20												PAGE 3 OF 13
												WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				\$	\$	\$	\$	\$	\$	\$	\$	
1	301-305	INTANGIBLE PLANT	11	87,240,726	60,679,415	7,420,696	6,875,442	3,938,046	4,697,913	13,959	3,615,256	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,166,976	5,243,001	832,874	901,892	174,014	4,730	10,464	0	
		<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,881	1,914	2,143	1,277	1,537	0	1,191	
4	374.20	LAND - OTHER DISTRIBUTION	22	3,361,034	2,126,123	293,183	328,205	195,579	235,474	0	182,471	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	60,323	8,318	9,312	5,549	6,681	0	5,177	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	8,454,020	5,347,844	737,444	825,535	491,939	592,289	0	458,969	
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0	
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	8	1	1	1	1	0	1	
9	374.50	RIGHTS OF WAY	22	3,233,025	2,045,147	282,017	315,705	188,130	226,506	0	175,521	
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0	
11	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,445	613	686	409	492	0	382	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,538	350	392	234	281	0	218	
13	375.40	M & R STRUCTURES - REGULATING	22	7,621,679	4,821,322	664,839	744,257	443,506	533,975	0	413,781	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	24,324	2,802	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	86,084	0	730	15,539	25,081	33,969	0	10,765	
16	375.70	M & R STRUCTURES - OTHER	11	50,689,408	35,256,511	4,311,641	3,994,832	2,288,120	2,729,625	8,110	2,100,569	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,386,140	4,441,816	543,205	503,292	288,270	343,894	1,022	264,642	
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,447	1,441	1,613	961	1,157	0	897	
19	376.00	MAINS	22	3,157,128,150	1,997,136,125	275,396,289	308,293,564	183,713,287	221,188,398	0	171,400,487	
20	376.00	DIRECT - MAINS - MLDS		141,149	0	0	0	0	0	141,149	0	
21	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	14,875,423	2,051,255	2,296,287	1,368,366	1,647,495	0	1,276,656	
22	376.30	MAINS-BARE STEEL	22	36,427,802	23,043,499	3,177,597	3,557,175	2,119,734	2,552,132	0	1,977,665	
23	376.30	DIRECT - MAINS-BARE STEEL		79,653	0	0	0	0	0	79,653	0	
24	376.80	MAINS-CAST IRON	22	12,012	7,599	1,048	1,173	699	842	0	652	
25	378.10	M & R EQUIP - GENERAL	22	1,442,966	912,791	125,870	140,906	83,966	101,094	0	78,339	
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	236,209,452	149,421,376	20,604,551	23,065,853	13,745,028	16,548,834	0	12,823,811	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970	
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	406,758	257,307	35,482	39,720	23,669	28,497	0	22,083	
29	379.10	M & R EQUIP - CITY GATE	22	120,061	75,948	10,473	11,724	6,986	8,412	0	6,518	
30	379.11	M & R EQUIP - EXCHANGE GAS	22	(903)	(571)	(79)	(88)	(53)	(63)	0	(49)	
31	380.00	SERVICES	15	971,688,540	886,500,606	69,174,507	13,040,060	2,089,130	592,730	0	291,507	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	561	993	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	48,647,043	37,965,612	6,928,798	3,339,133	317,665	79,781	7,297	8,757	
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319	
36	381.10	AUTOMATIC METER READING	16	25,165,055	19,639,564	3,584,259	1,727,329	164,328	41,271	3,775	4,530	
37	382.00	METER INSTALLATIONS	16	50,934,022	39,750,439	7,254,533	3,496,111	332,599	83,532	7,640	9,168	
38	383.00	HOUSE REGULATORS	21	20,531,392	18,784,171	1,416,050	293,599	30,592	5,133	821	1,027	
39	384.00	HOUSE REG INSTALLATIONS	21	3,538,803	3,237,651	244,071	50,605	5,273	885	142	177	
40	385.00	IND M&R EQUIPMENT	17	8,401,123	0	71,242	1,516,487	2,447,751	3,315,083	0	1,050,560	
41	385.00	DIRECT - IND M&R EQUIPMENT		486,902	0	0	0	0	0	486,902	0	
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	995,901	0	8,445	179,770	290,166	392,982	0	124,537	
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,529	1,655	1,533	878	1,047	3	806	
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	81,550	9,973	9,240	5,293	6,314	19	4,859	
45	387.42	OTHER EQUIP RADIO	11	119,609	83,193	10,174	9,426	5,399	6,441	19	4,957	
46	387.44	OTHER EQUIP COMMUNICATION	11	566,537	394,049	48,190	44,649	25,574	30,508	91	23,477	
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	15,294,665	10,638,052	1,300,964	1,205,373	690,401	823,618	2,447	633,811	
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0	
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,531,142</u>	<u>187,249</u>	<u>173,490</u>	<u>99,370</u>	<u>118,544</u>	<u>352</u>	<u>91,225</u>	
50		TOTAL DISTRIBUTION PLANT		4,684,960,060	3,258,479,458	398,488,290	369,234,630	211,495,156	252,279,389	833,913	194,149,225	
51	389-398	GENERAL PLANT	11	<u>35,784,071</u>	24,889,253	3,043,793	2,820,143	1,615,293	1,926,972	5,726	1,482,892	
52		TOTAL GROSS PLANT		<u>4,815,151,833</u>	<u>3,349,291,127</u>	<u>409,785,654</u>	<u>379,832,106</u>	<u>217,222,510</u>	<u>258,909,004</u>	<u>864,060</u>	<u>199,247,372</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE											
AVERAGE STUDY- ALLOCATORS 5 & 20											
											111, SCHEDULE 3
											PAGE 4 OF 13
											WITNESS: K. L. Johnson
LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	39,574,847	27,525,889	3,366,237	3,118,894	1,786,409	2,131,106	6,332	1,639,982
2	350-362	UNDERGROUND STORAGE PLANT	25	7,061,322	5,165,710	820,596	888,597	171,449	4,661	10,310	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	235,418	148,921	20,536	22,989	13,699	16,493	0	12,781
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	1,216,872	769,769	106,148	118,828	70,810	85,254	0	66,064
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	1,933,710	1,223,226	168,678	188,827	112,523	135,476	0	104,981
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	1,744,198	1,103,345	152,146	170,321	101,495	122,199	0	94,693
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	5,781	0	0	0	0	0	5,273	508
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,294	0	656	13,952	22,520	30,500	0	9,666
16	375.70	M & R STRUCTURES - OTHER	11	9,584,307	6,666,269	815,241	755,339	432,636	516,115	1,534	397,174
17	375.71	M & R STRUCTURES - OTHER LEASED	11	3,513,383	2,443,698	298,848	276,890	158,594	189,196	562	145,595
18	375.80	M & R STRUCTURES - COMMUNICATION	22	9,684	6,126	845	946	564	679	0	526
19	376.00	MAINS	22	447,948,551	283,363,294	39,074,552	43,742,176	26,066,126	31,383,276	0	24,319,127
20	376.00	DIRECT - MAINS - MLDS		48,420	0	0	0	0	0	48,420	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	25,958,980	16,421,132	2,264,402	2,534,894	1,510,553	1,818,686	0	1,409,313
23	376.30	DIRECT - MAINS-BARE STEEL		76,088	0	0	0	0	0	76,088	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	34,955,540	22,112,175	3,049,172	3,413,409	2,034,063	2,448,985	0	1,897,736
27	378.20	DIRECT - M & R EQUIP-GEN-REG		153,332	0	0	0	0	0	0	153,332
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	50,483	31,935	4,404	4,930	2,938	3,537	0	2,741
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	204,803,942	186,848,780	14,579,993	2,748,469	440,329	124,930	0	61,441
32	380.00	DIRECT - SERVICES		1,310	0	0	0	0	0	432	878
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	20,310,505	15,850,927	2,892,825	1,394,113	132,628	33,309	3,047	3,656
35	381.00	DIRECT - METERS - MLDS FLEX		3,744	0	0	0	0	0	0	3,744
36	381.10	AUTOMATIC METER READING	16	20,659,822	16,123,545	2,942,578	1,418,090	134,909	33,882	3,099	3,719
37	382.00	METER INSTALLATIONS	16	17,366,304	13,553,185	2,473,483	1,192,023	113,402	28,481	2,605	3,126
38	383.00	HOUSE REGULATORS	21	6,208,193	5,679,876	428,179	88,777	9,250	1,552	248	310
39	384.00	HOUSE REG INSTALLATIONS	21	2,985,381	2,731,325	205,902	42,691	4,448	746	119	149
40	385.00	IND M&R EQUIPMENT	17	3,246,528	0	27,531	586,031	945,909	1,281,080	0	405,978
41	385.00	DIRECT - IND M&R EQUIPMENT		129,501	0	0	0	0	0	129,501	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,495,753	3,126,976	382,409	354,310	202,938	242,096	719	186,304
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		17,430	0	0	0	0	0	17,430	0
49	387.50	GPS EQUIPMENT	11	<u>2,115,996</u>	<u>1,471,760</u>	<u>179,987</u>	<u>166,762</u>	<u>95,516</u>	<u>113,946</u>	<u>339</u>	<u>87,687</u>
50		TOTAL DISTRIBUTION PLANT		809,856,450	579,676,264	70,068,512	59,234,765	32,605,848	38,610,418	289,415	29,371,228
51	389-398	GENERAL PLANT	11	<u>12,672,588</u>	<u>8,814,292</u>	<u>1,077,930</u>	<u>998,727</u>	<u>572,041</u>	<u>682,419</u>	<u>2,028</u>	<u>525,152</u>
52		TOTAL DEPRECIATION RESERVE		<u>869,165,207</u>	<u>621,182,155</u>	<u>75,333,275</u>	<u>64,240,983</u>	<u>35,135,746</u>	<u>41,428,603</u>	<u>308,084</u>	<u>31,536,362</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE											111, SCHEDULE 3
AVERAGE STUDY- ALLOCATORS 5 & 20											PAGE 5 OF 13
											WITNESS: K. L. Johnson
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	13,633,863	9,482,897	1,159,696	1,074,485	615,433	734,184	2,181	564,987
2	350-362	UNDERGROUND STORAGE PLANT	25	0	0	0	0	0	0	0	0
DISTRIBUTION PLANT											
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	137,864	87,210	12,026	13,462	8,022	9,659	0	7,485
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	34,545	21,853	3,013	3,373	2,010	2,420	0	1,875
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	185,617	117,418	16,191	18,126	10,801	13,004	0	10,077
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	583	0	0	0	0	0	523	60
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	459	0	4	83	134	181	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,346,049	936,231	114,495	106,082	60,761	72,485	215	55,780
17	375.71	M & R STRUCTURES - OTHER LEASED	11	471,457	327,917	40,102	37,156	21,282	25,388	75	19,537
18	375.80	M & R STRUCTURES - COMMUNICATION	22	339	214	30	33	20	24	0	18
19	376.00	MAINS	22	72,415,660	45,808,698	6,316,818	7,071,389	4,213,867	5,073,441	0	3,931,446
20	376.00	DIRECT - MAINS - MLDS		2,628	0	0	0	0	0	2,628	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	1,154,594	730,373	100,715	112,746	67,186	80,891	0	62,683
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	8,785,437	5,557,491	766,354	857,898	511,225	615,508	0	476,961
27	378.20	DIRECT - M & R EQUIP-GEN-REG		25,740	0	0	0	0	0	0	25,740
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	8,870	5,611	774	866	516	621	0	482
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	31,773,464	28,987,884	2,261,953	426,400	68,313	19,382	0	9,532
32	380.00	DIRECT - SERVICES		41	0	0	0	0	0	15	26
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,168,938	912,274	166,492	80,236	7,633	1,917	175	210
35	381.00	DIRECT - METERS - MLDS FLEX		346	0	0	0	0	0	0	346
36	381.10	AUTOMATIC METER READING	16	597,484	466,295	85,100	41,011	3,902	980	90	108
37	382.00	METER INSTALLATIONS	16	971,345	758,067	138,349	66,673	6,343	1,593	146	175
38	383.00	HOUSE REGULATORS	21	419,579	383,873	28,938	6,000	625	105	17	21
39	384.00	HOUSE REG INSTALLATIONS	21	45,532	41,657	3,140	651	68	11	2	2
40	385.00	IND M&R EQUIPMENT	17	449,544	0	3,812	81,147	130,979	177,390	0	56,216
41	385.00	DIRECT - IND M&R EQUIPMENT		20,304	0	0	0	0	0	20,304	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	786,230	546,855	66,877	61,963	35,490	42,339	126	32,581
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,735	0	0	0	0	0	2,735	0
49	387.50	GPS EQUIPMENT	11	<u>53,631</u>	<u>37,302</u>	<u>4,562</u>	<u>4,227</u>	<u>2,421</u>	<u>2,888</u>	<u>9</u>	<u>2,223</u>
50		TOTAL DISTRIBUTION PLANT		120,859,015	85,727,223	10,129,744	8,989,522	5,151,597	6,140,227	27,059	4,693,643
51											
52	389-398	GENERAL PLANT	11	<u>1,514,185</u>	<u>1,053,176</u>	<u>128,797</u>	<u>119,333</u>	<u>68,350</u>	<u>81,539</u>	<u>242</u>	<u>62,748</u>
53		NET DEPRECIATION & AMORTIZATION EXPENSE		136,007,063	96,263,297	11,418,237	10,183,340	5,835,380	6,955,949	29,482	5,321,378
54		AMORTIZATION OF NET NEGATIVE SALVAGE	11	<u>5,397,639</u>	<u>3,754,274</u>	<u>459,123</u>	<u>425,388</u>	<u>243,649</u>	<u>290,663</u>	<u>864</u>	<u>223,678</u>
55		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		<u>141,404,702</u>	<u>100,017,570</u>	<u>11,877,360</u>	<u>10,608,728</u>	<u>6,079,029</u>	<u>7,246,612</u>	<u>30,346</u>	<u>5,545,056</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 6 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		506,803,392	421,184,583	45,896,027	32,558,382	6,887,850	239,404	37,146	0
2		USP REVENUE		37,885,624	37,885,624	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
7		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
8		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
9		TOTAL SALES REVENUE		711,230,802	586,105,700	63,123,967	49,765,344	11,545,764	366,322	323,705	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		179,965,345	52,705,575	15,849,002	35,527,563	37,933,695	33,022,241	1,785,990	3,141,279
11		USP REVENUE		5,190,227	5,190,227	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		197,377,453	64,211,215	17,953,918	39,329,115	37,933,695	33,022,241	1,785,990	3,141,279
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,534,626	1,103,350	136,612	150,056	80,875	53,466	4,128	6,139
19	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	(13,596)	(12,460)	(956)	(164)	(14)	(2)	(0)	(0)
22		TOTAL MISCELLANEOUS REVENUE		1,637,292	1,197,434	143,828	151,292	80,983	53,485	4,130	6,142
23		TOTAL PROPOSED OPERATING REVENUE		<u>910,245,547</u>	<u>651,514,349</u>	<u>81,221,713</u>	<u>89,245,751</u>	<u>49,560,442</u>	<u>33,442,048</u>	<u>2,113,825</u>	<u>3,147,421</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		420,610,883	350,476,653	37,573,537	26,685,632	5,641,969	195,932	37,160	0
25		USP REVENUE		32,689,913	32,689,913	0	0	0	0	0	0
26		STAS REVENUE		(200,142)	(169,239)	(16,555)	(11,764)	(2,482)	(86)	(16)	0
27		RIDER CC - CUSTOMER CHOICE		35,948	27,607	4,173	4,168	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,098,774	1,098,774	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		449,876	342,491	47,155	47,098	12,784	348	0	0
30		MERCHANT FUNCTION REVENUE		1,206,507	1,121,429	42,565	42,513	0	0	0	0
31		GAS COST REVENUE		<u>163,750,681</u>	<u>124,445,192</u>	<u>17,134,047</u>	<u>17,113,183</u>	<u>4,645,130</u>	<u>126,570</u>	<u>286,559</u>	<u>0</u>
32		TOTAL SALES REVENUE		619,642,440	510,032,820	54,784,922	43,880,830	10,297,401	322,764	323,703	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		148,402,493	43,354,797	12,970,286	29,052,207	31,072,220	27,025,517	1,786,895	3,140,571
34		USP REVENUE		4,478,429	4,478,429	0	0	0	0	0	0
35		STAS REVENUE		(65,957)	(21,115)	(5,708)	(12,785)	(13,672)	(11,891)	(786)	0
36		RIDER CC - CUSTOMER CHOICE		9,865	3,782	1,452	4,631	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		150,529	150,529	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>12,061,487</u>	<u>6,161,102</u>	<u>2,103,464</u>	<u>3,796,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		165,036,846	54,127,524	15,069,494	32,840,974	31,058,548	27,013,626	1,786,109	3,140,571
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,325,127	952,727	117,963	129,571	69,834	46,167	3,565	5,301
42	488.00	MISCELLANEOUS REVENUE	6	116,263	106,543	8,171	1,400	122	21	2	4
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	(13,596)	(12,460)	(956)	(164)	(14)	(2)	(0)	(0)
45		TOTAL MISCELLANEOUS REVENUE		1,427,793	1,046,810	125,178	130,807	69,942	46,186	3,567	5,304
46		TOTAL CURRENT OPERATING REVENUE		<u>786,107,079</u>	<u>565,207,154</u>	<u>69,979,594</u>	<u>76,852,611</u>	<u>41,425,891</u>	<u>27,382,576</u>	<u>2,113,379</u>	<u>3,145,875</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 7 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
2	807.00	PURCHASED GAS EXPENSE	4	868,902	645,490	95,075	103,339	22,956	626	1,416	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>449,876</u>	<u>334,204</u>	<u>49,225</u>	<u>53,504</u>	<u>11,886</u>	<u>324</u>	<u>733</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>177,130,946</u>	<u>131,585,988</u>	<u>19,381,812</u>	<u>21,066,946</u>	<u>4,679,972</u>	<u>127,520</u>	<u>288,709</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	2,340	1,712	272	295	57	2	3	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,582</u>	<u>5,547</u>	<u>881</u>	<u>954</u>	<u>184</u>	<u>5</u>	<u>11</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		9,922	7,259	1,153	1,249	241	7	15	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	840.00	OTHER STORAGE - OPERATION SUPERV - ENG	25	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		0	0	0	0	0	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,922</u>	<u>7,259</u>	<u>1,153</u>	<u>1,249</u>	<u>241</u>	<u>7</u>	<u>15</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,867,169	7,043,876	836,144	719,613	412,349	491,977	493	362,717
20	871.00	LOAD DISPATCHING	13	351,332	222,228	30,643	34,304	20,444	24,614	25	19,074
21	874.00	MAINS & SERVICES	14	21,487,649	14,986,346	1,794,219	1,678,400	971,027	1,159,259	1,074	897,324
22	875.00	M & R - GENERAL	13	822,530	520,275	71,741	80,312	47,863	57,627	58	44,655
23	876.00	M & R - INDUSTRIAL	17	364,527	(0)	3,091	65,801	106,209	143,842	0	45,584
24	878.00	METERS & HOUSE REGULATORS	23	2,652,757	2,127,776	346,264	158,741	15,147	3,767	345	716
25	879.00	CUSTOMER INSTALLATIONS	15	6,731,153	6,141,033	479,191	90,332	14,472	4,106	0	2,019
26	880.00	OTHER	18	3,396,143	2,424,405	287,789	247,681	141,925	169,332	170	124,842
27	881.00	RENTS	18	<u>56,262</u>	<u>40,164</u>	<u>4,768</u>	<u>4,103</u>	<u>2,351</u>	<u>2,805</u>	<u>3</u>	<u>2,068</u>
28		TOTAL DISTRIBUTION OPERATIONS		45,729,522	33,506,102	3,853,850	3,079,287	1,731,787	2,057,329	2,168	1,499,000
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	187,384	133,768	15,879	13,666	7,831	9,343	9	6,888
30	886.00	STRUCTURES AND IMPROVEMENTS	13	183,766	116,238	16,028	17,943	10,693	12,875	13	9,977
31	887.00	MAINS	13	14,250,198	9,013,678	1,242,902	1,391,389	829,219	998,369	998	773,643
32	889.00	M & R - GENERAL	13	1,669,918	1,056,273	145,650	163,051	97,173	116,995	117	90,660
33	890.00	M & R - INDUSTRIAL	17	141,201	0	1,197	25,488	41,140	55,718	0	17,657
34	892.00	SERVICES	15	2,517,097	2,296,423	179,192	33,779	5,412	1,535	0	755
35	893.00	METERS & HOUSE REGULATORS	23	568,175	455,733	74,164	34,000	3,244	807	74	153
36	894.00	OTHER EQUIPMENT	18	<u>1,238,778</u>	<u>884,327</u>	<u>104,974</u>	<u>90,344</u>	<u>51,769</u>	<u>61,766</u>	<u>62</u>	<u>45,538</u>
37		TOTAL DISTRIBUTION MAINTENANCE		20,756,517	13,956,439	1,779,987	1,769,660	1,046,481	1,257,407	1,273	945,271
38		TOTAL DISTRIBUTION		<u>66,486,039</u>	<u>47,462,541</u>	<u>5,633,837</u>	<u>4,848,947</u>	<u>2,778,267</u>	<u>3,314,735</u>	<u>3,440</u>	<u>2,444,271</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 8 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	662,164	606,807	46,537	7,973	695	119	13	20
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	8,595,525	7,876,939	604,094	103,490	9,025	1,547	172	258
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	302,637	192,898	84,920	22,789	2,031	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	7,752,525	7,247,603	267,695	237,227	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	754,150	0	784	16,448	383,644	296,351	22,873	34,050
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,206,507	1,121,429	42,565	42,513	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES		37,168,342	37,168,342	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 DEFERRAL	7	645,316	603,287	22,283	19,747	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 DEFERRAL	8	62,775	(0)	65	1,369	31,934	24,668	1,904	2,834
11	905.00	MISCELLANEOUS	6	(1,519)	(1,392)	(107)	(18)	(2)	(0)	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>57,148,422</u>	<u>54,815,912</u>	<u>1,068,836</u>	<u>451,537</u>	<u>427,328</u>	<u>322,685</u>	<u>24,963</u>	<u>37,162</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	(420)	(385)	(30)	(5)	(0)	(0)	0	0
16	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	113,247	103,780	7,959	1,364	119	20	2	3
17	910.00	MISCELLANEOUS	6	1,309,982	1,200,468	92,066	15,772	1,376	236	26	39
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
20	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
21		TOTAL CUST SERVICE & INFORMATION		<u>1,422,809</u>	<u>1,303,862</u>	<u>99,995</u>	<u>17,131</u>	<u>1,494</u>	<u>256</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
22	912.00	DEMONSTRATION	6	(184)	(169)	(13)	(2)	(0)	0	0	0
23	913.00	ADVERTISING	6	<u>25,917</u>	<u>23,750</u>	<u>1,821</u>	<u>312</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
24		TOTAL SALES		<u>25,733</u>	<u>23,582</u>	<u>1,809</u>	<u>310</u>	<u>27</u>	<u>5</u>	<u>1</u>	<u>1</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
25	920.00	SALARIES	19	28,589,826	21,201,643	2,399,830	1,871,204	1,025,231	1,203,346	2,001	886,571
26	921.00	OFFICE SUPPLIES & EXPENSES	19	3,050,243	2,261,999	256,037	199,638	109,382	128,385	214	94,588
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
28	923.00	OUTSIDE SERVICES EMPLOYED	19	24,459,390	18,138,594	2,053,121	1,600,867	877,114	1,029,496	1,712	758,486
29	924.00	PROPERTY INSURANCE	19	291,582	216,231	24,475	19,084	10,456	12,273	20	9,042
30	925.00	INJURIES AND DAMAGES	19	5,233,877	3,881,339	439,332	342,557	187,687	220,294	366	162,303
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,417,145	12,199,909	1,373,458	1,056,443	585,600	693,624	821	507,290
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,528,688	1,875,224	212,258	165,503	90,679	106,433	177	78,415
33	930.00	MISCELLANEOUS GENERAL	19	1,127,924	836,446	94,678	73,823	40,447	47,474	79	34,977
34	931.00	RENTS-GENERAL	19	3,218,550	2,386,812	270,165	210,654	115,417	135,469	225	99,807
35	932.00	MAINTENANCE	19	<u>6,348,345</u>	<u>4,707,806</u>	<u>532,880</u>	<u>415,499</u>	<u>227,652</u>	<u>267,202</u>	<u>444</u>	<u>196,862</u>
36		TOTAL ADMINISTRATIVE & GENERAL		<u>91,265,570</u>	<u>67,706,004</u>	<u>7,656,235</u>	<u>5,955,273</u>	<u>3,269,664</u>	<u>3,843,995</u>	<u>6,060</u>	<u>2,828,339</u>
37		TOTAL O & M EXPENSES		<u>393,489,441</u>	<u>302,905,148</u>	<u>33,843,676</u>	<u>32,341,392</u>	<u>11,156,993</u>	<u>7,609,202</u>	<u>323,215</u>	<u>5,309,816</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 9 OF 13

WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>ACCT</u> <u>NO.</u> <u>(A)</u>	<u>ACCOUNT TITLE</u> <u>(B)</u>	<u>ALLOC</u> <u>FACTOR</u> <u>(C)</u>	<u>TOTAL</u> <u>COMPANY</u> <u>(D)</u> <u>\$</u>	<u>RSS/RDS</u> <u>(E)</u> <u>\$</u>	<u>SGS/DS-1</u> <u>(F)</u> <u>\$</u>	<u>SGS/DS-2</u> <u>(G)</u> <u>\$</u>	<u>SDS/LGSS</u> <u>(H)</u> <u>\$</u>	<u>LDS/LGSS</u> <u>(I)</u> <u>\$</u>	<u>MLDS</u> <u>(J)</u> <u>\$</u>	<u>FLEX</u> <u>(K)</u> <u>\$</u>
		<u>FEDERAL TAXES</u>									
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	95,342	70,850	7,976	6,135	3,401	4,028	5	2,946
2	408.00	FICA	24	<u>3,093,593</u>	<u>2,298,911</u>	<u>258,810</u>	<u>199,073</u>	<u>110,349</u>	<u>130,704</u>	<u>155</u>	<u>95,592</u>
3		TOTAL FEDERAL TAXES		<u>3,188,934</u>	<u>2,369,761</u>	<u>266,786</u>	<u>205,208</u>	<u>113,749</u>	<u>134,733</u>	<u>160</u>	<u>98,538</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,317,622	916,459	112,077	103,842	59,478	70,954	211	54,602
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	121,180	89,864	10,172	7,931	4,346	5,101	9	3,758
9	408.00	OTHER	19	<u>3,019</u>	<u>2,239</u>	<u>253</u>	<u>198</u>	<u>108</u>	<u>127</u>	<u>0</u>	<u>94</u>
10		TOTAL STATE TAXES		<u>1,441,821</u>	<u>1,008,562</u>	<u>122,502</u>	<u>111,971</u>	<u>63,931</u>	<u>76,182</u>	<u>220</u>	<u>58,454</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,630,755</u>	<u>3,378,323</u>	<u>389,288</u>	<u>317,179</u>	<u>177,681</u>	<u>210,914</u>	<u>379</u>	<u>156,992</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 10 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	101-107	GROSS PLANT [PAGE 3]		4,815,151,833	3,349,291,127	409,785,654	379,832,106	217,222,510	258,909,004	864,060	199,247,372
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,776,009	440,981	477,524	92,135	2,504	5,540	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(869,165,207)	(621,182,155)	(75,333,275)	(64,240,983)	(35,135,746)	(41,428,603)	(308,084)	(31,536,362)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	(119,584)	(18,996)	(20,571)	(3,969)	(108)	(239)	0
5		NET PLANT		3,949,617,853	2,730,765,396	334,874,364	316,048,077	182,174,930	217,482,797	561,277	167,711,011
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	1,094,320	761,143	93,083	86,243	49,398	58,929	175	45,349
7	164.00	GAS STORED UNDERGROUND - FSS	25	35,252,442	25,788,924	4,096,686	4,436,167	855,929	23,267	51,469	0
8	165.00	PREPAYMENTS	19	4,846,437	3,594,021	406,810	317,199	173,793	203,987	339	150,288
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		41,193,199	30,144,088	4,596,579	4,839,609	1,079,120	286,183	51,983	195,637
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,655,652	24,105,779	2,949,196	2,733,638	1,563,316	1,863,434	6,238	1,434,051
14	282.00	ACCUMULATED DEF INCOME TAX	12	(403,584,837)	(280,725,540)	(34,345,070)	(31,834,772)	(18,205,712)	(21,700,757)	(72,645)	(16,700,341)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(129,894,952)	(90,352,331)	(11,054,060)	(10,246,114)	(5,859,561)	(6,984,452)	(23,381)	(5,375,053)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,596,451</u>	<u>1,110,460</u>	<u>135,858</u>	<u>125,928</u>	<u>72,016</u>	<u>85,841</u>	<u>287</u>	<u>66,061</u>
18		TOTAL DEFERRED INCOME TAXES		(497,227,686)	(345,861,632)	(42,314,076)	(39,221,320)	(22,429,941)	(26,735,934)	(89,501)	(20,575,282)
19	235.00	CUSTOMER DEPOSITS	9	(4,496,884)	(2,866,269)	(1,261,826)	(338,615)	(30,174)	0	0	0
20	252.00	CUSTOMER ADVANCES	22	<u>1,085</u>	<u>686</u>	<u>95</u>	<u>106</u>	<u>63</u>	<u>76</u>	<u>0</u>	<u>59</u>
21		RATE BASE		<u>3,489,087,567</u>	<u>2,412,182,269</u>	<u>295,895,136</u>	<u>281,327,857</u>	<u>160,793,998</u>	<u>191,033,122</u>	<u>523,759</u>	<u>147,331,425</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 11 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	158,906,113	23,869,269	33,585,313	24,012,188	12,315,848	1,759,439	(7,865,990)
2	STATUTORY ADJUSTMENTS	12	(148,655,087)	(103,401,506)	(12,650,548)	(11,725,913)	(6,705,831)	(7,993,184)	(26,758)	(6,151,348)
3	INTEREST ON DEBT		(80,946,832)	(55,962,629)	(6,864,767)	(6,526,806)	(3,730,421)	(4,431,968)	(12,151)	(3,418,089)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(11,829,916)</u>	<u>(8,228,653)</u>	<u>(1,006,726)</u>	<u>(933,144)</u>	<u>(533,648)</u>	<u>(636,095)</u>	<u>(2,129)</u>	<u>(489,522)</u>
5	STATE TAXABLE INCOME		5,150,346	(8,686,674)	3,347,229	14,399,450	13,042,289	(745,399)	1,718,400	(17,924,948)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		5,150,346	(8,686,674)	3,347,229	14,399,450	13,042,289	(745,399)	1,718,400	(17,924,948)
7	STATE NET INCOME TAX @ 7.99%		411,513	(694,065)	267,444	1,150,516	1,042,079	(59,557)	137,300	(1,432,203)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		411,513	(694,065)	267,444	1,150,516	1,042,079	(59,557)	137,300	(1,432,203)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		246,582,181	158,906,113	23,869,269	33,585,313	24,012,188	12,315,848	1,759,439	(7,865,990)
11	STATE NET INCOME TAX (LINE 9)		(411,513)	694,065	(267,444)	(1,150,516)	(1,042,079)	59,557	(137,300)	1,432,203
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(229,601,919)</u>	<u>(159,706,503)</u>	<u>(19,539,123)</u>	<u>(18,110,999)</u>	<u>(10,357,343)</u>	<u>(12,345,695)</u>	<u>(41,328)</u>	<u>(9,500,927)</u>
13	FEDERAL TAXABLE INCOME		16,568,749	(106,324)	4,062,703	14,323,798	12,612,767	29,710	1,580,810	(15,934,714)
14	FEDERAL INCOME TAX @ 21%		3,479,437	(22,328)	853,168	3,007,998	2,648,681	6,239	331,970	(3,346,290)
15	DEFERRED INCOME TAXES	12	31,314,411	21,781,678	2,664,856	2,470,081	1,412,593	1,683,776	5,637	1,295,790
16	TAX REFUND AMORTIZATION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,370,454)	(1,648,840)	(201,726)	(186,981)	(106,931)	(127,459)	(427)	(98,089)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		32,423,395	20,110,510	3,316,298	5,291,097	3,954,343	1,562,556	337,180	(2,148,589)
20	STATE NET INCOME TAX (LINE 9)		<u>411,513</u>	<u>(694,065)</u>	<u>267,444</u>	<u>1,150,516</u>	<u>1,042,079</u>	<u>(59,557)</u>	<u>137,300</u>	<u>(1,432,203)</u>
21	TOTAL INCOME TAXES		<u>32,834,908</u>	<u>19,416,445</u>	<u>3,583,742</u>	<u>6,441,613</u>	<u>4,996,422</u>	<u>1,502,998</u>	<u>474,480</u>	<u>(3,580,792)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 12 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	751,300,000	449,400,000	82,600,000	109,300,000	56,000,000	54,000,000	0	41,700,000
2	PERCENT		100.000%	56.670%	10.416%	13.783%	7.062%	6.810%	0.000%	5.259%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	39,880,008	30,308,871	4,173,031	4,167,949	1,131,331	30,826	68,000	0
4	PERCENT		100.000%	76.000%	10.464%	10.451%	2.837%	0.077%	0.171%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	67,440,735	34,091,008	5,624,598	8,798,811	7,430,707	11,495,611	0	8,941,200
6	PERCENT		100.000%	44.633%	7.364%	11.519%	9.728%	15.050%	0.000%	11.706%
7	GAS PURCHASED EXPENSE	4	175,812,168	130,606,294	19,237,511	20,910,104	4,645,130	126,570	286,559	0
8	PERCENT		100.000%	74.288%	10.942%	11.893%	2.642%	0.072%	0.163%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.650%	8.890%	12.652%	8.395%	10.930%	0.000%	8.483%
11	AVERAGE NO. OF CUSTOMERS	6	446,559	409,241	31,385	5,375	468	80	10	12
12	PERCENT		100.000%	91.640%	7.028%	1.204%	0.105%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,468,475	10,721,586	396,010	350,878	0	0	0	0
14	PERCENT		100.000%	93.487%	3.453%	3.060%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	66,424,341	0	72,371	1,517,244	35,388,525	27,336,389	2,109,812	3,140,571
16	PERCENT		100.000%	0.000%	0.104%	2.181%	50.871%	39.296%	3.033%	4.515%
17	CUSTOMER DEPOSITS	9	3,712,749	2,366,464	1,041,795	279,560	24,930	0	0	0
18	PERCENT		100.000%	63.739%	28.060%	7.530%	0.671%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,320,019	952,867	117,984	129,584	69,850	46,171	3,563	5,304
20	PERCENT		100.000%	71.897%	8.902%	9.778%	5.270%	3.484%	0.269%	0.400%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,418,471,166	3,206,039,617	392,075,240	363,292,795	208,091,852	248,219,399	752,264	191,024,880
22	PERCENT		100.000%	69.554%	8.506%	7.881%	4.514%	5.385%	0.016%	4.144%
23	GROSS PLANT	12	4,815,151,834	3,349,291,127	409,785,654	379,832,106	217,222,510	258,909,004	864,060	199,247,372
24	PERCENT		100.000%	69.558%	8.510%	7.888%	4.511%	5.377%	0.018%	4.138%
25	MAINS - ACCOUNT 376	13	3,217,304,248	2,035,062,646	280,626,189	314,148,199	187,202,086	225,388,866	220,802	174,655,460
26	PERCENT		100.000%	63.253%	8.722%	9.764%	5.819%	7.006%	0.007%	5.429%

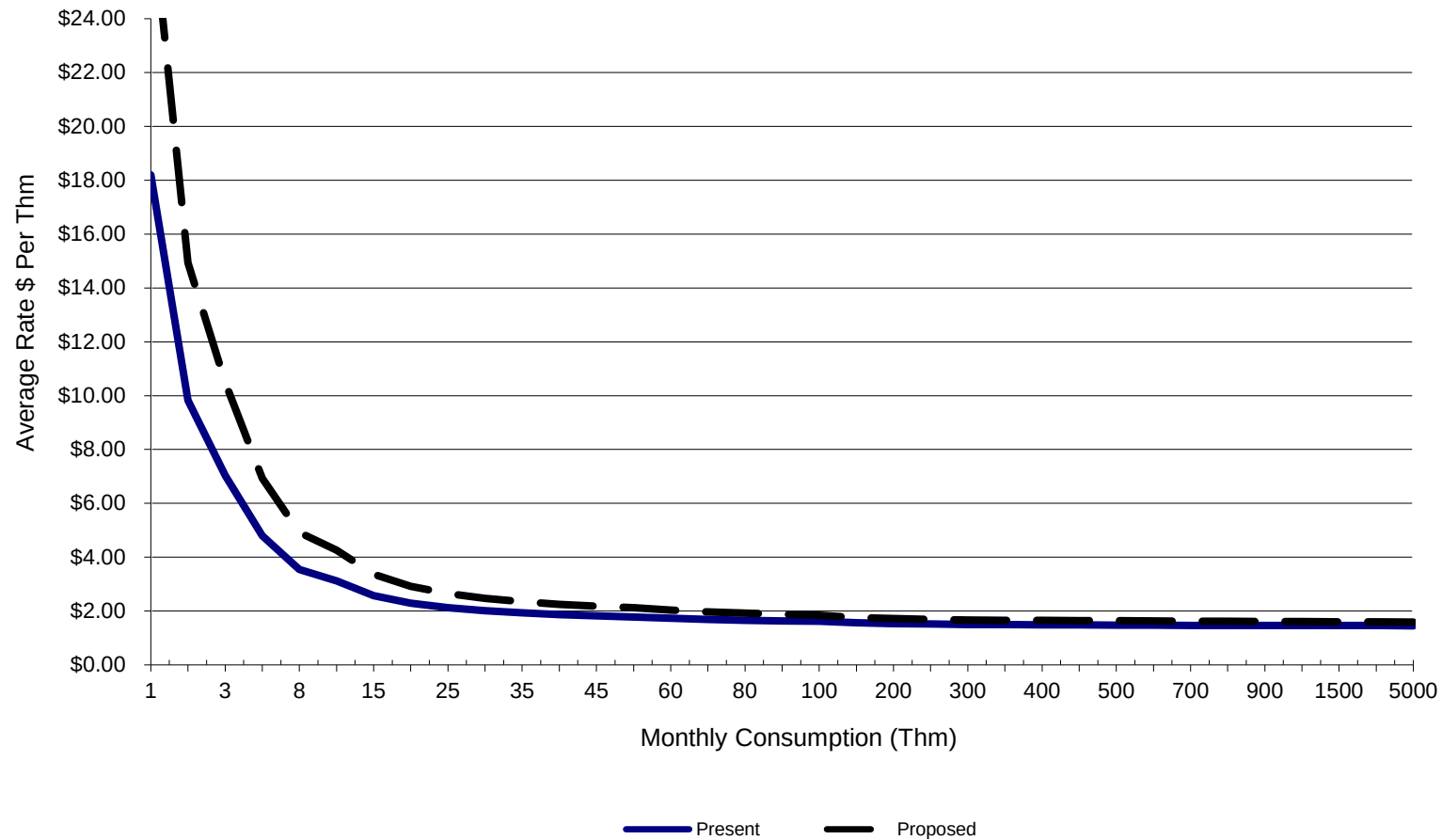
**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025**

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

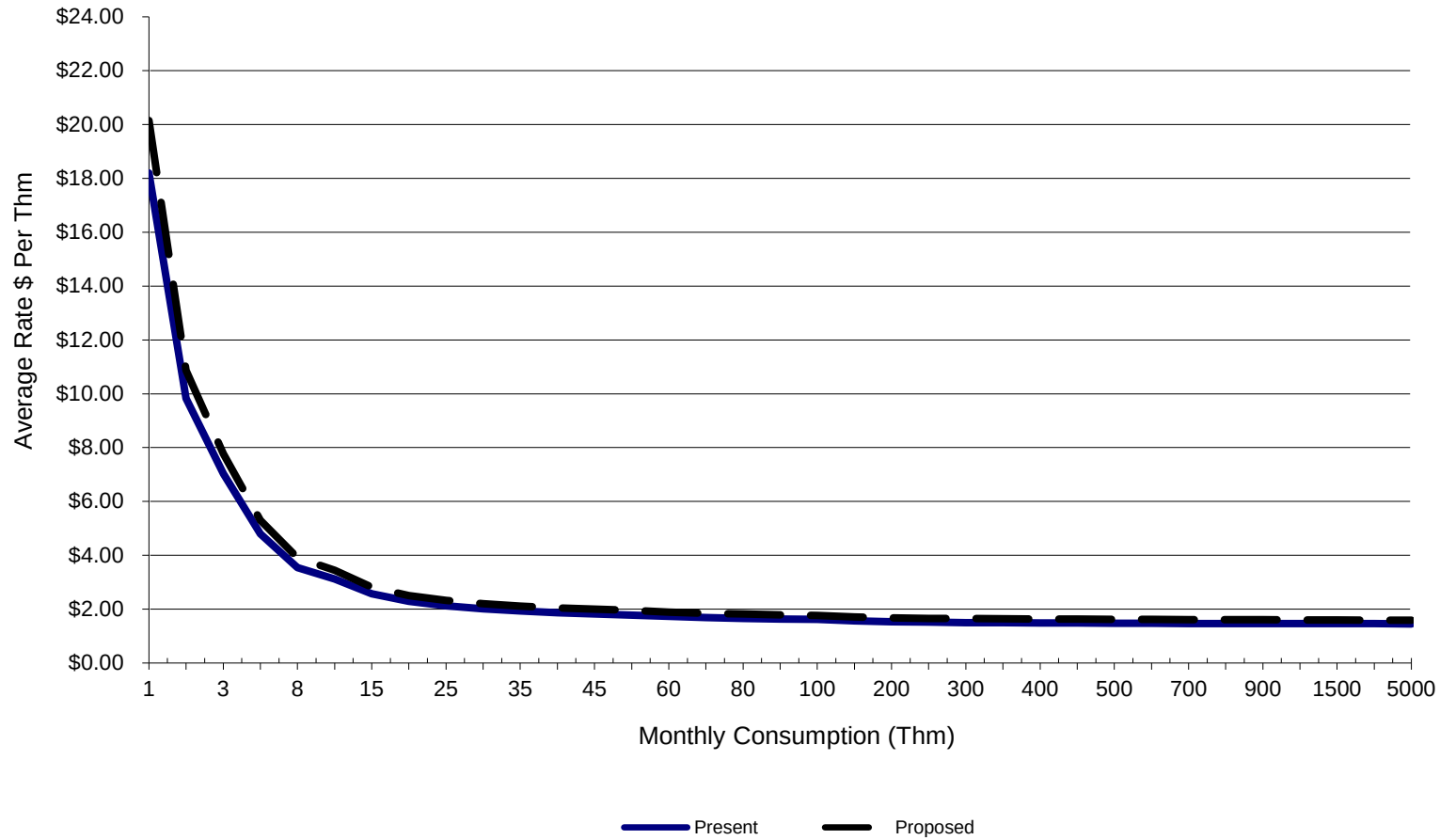
**111, SCHEDULE 3
PAGE 13 OF 13
WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,014,046,382	2,921,563,252	349,800,696	327,188,259	189,291,216	225,981,596	221,363	174,947,960
28	PERCENT		100.000%	69.744%	8.350%	7.811%	4.519%	5.395%	0.005%	4.176%
29	SERVICES	15	802,568,170	732,427,020	57,148,206	10,773,854	1,726,664	492,427	0	239,231
30	PERCENT		100.000%	91.233%	7.119%	1.342%	0.215%	0.061%	0.000%	0.030%
31	METERS	16	34,612,215	27,017,502	4,930,694	2,376,321	226,006	56,647	5,045	6,260
32	PERCENT		100.000%	78.043%	14.243%	6.864%	0.653%	0.164%	0.015%	0.018%
33	INDUSTRIAL M & R	17	5,020,513	0	48,717	1,035,762	1,671,829	2,264,205	0	717,520
34	PERCENT		100.000%	0.000%	0.848%	18.051%	29.136%	39.460%	0.000%	12.505%
35	OTHER DISTRIBUTION O & M EXPENSES	18	49,838,085	36,936,003	4,384,283	3,773,540	2,162,043	2,579,513	2,703	1,902,218
36	PERCENT		100.000%	71.387%	8.474%	7.293%	4.179%	4.986%	0.005%	3.676%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & C	19	76,377,495	58,452,189	6,616,538	5,158,711	2,826,621	3,317,618	5,818	2,444,593
38	PERCENT		100.000%	74.158%	8.394%	6.545%	3.586%	4.209%	0.007%	3.101%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.869%	8.556%	6.877%	3.243%	3.081%	0.000%	2.374%
41	HOUSE REGULATORS (GPA 383)	21	3,714,055	3,398,137	256,186	53,128	5,536	924	144	168
42	PERCENT		100.000%	91.490%	6.897%	1.430%	0.149%	0.025%	0.004%	0.005%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.258%	8.723%	9.765%	5.819%	7.006%	0.000%	5.429%
45	METERS	23	148,792,658	119,377,436	19,427,711	8,906,778	850,457	210,601	19,675	39,976
46	PERCENT		100.000%	80.210%	13.053%	5.984%	0.571%	0.142%	0.013%	0.027%
47	LABOR	24	36,689,820	28,134,713	3,167,158	2,436,112	1,350,527	1,599,457	1,855	1,169,796
48	PERCENT		100.000%	74.312%	8.366%	6.435%	3.567%	4.225%	0.005%	3.090%
49	SALES AND CHOICE TRANSPORTATION	25	46,601,217	34,091,008	5,415,547	5,864,505	1,131,331	30,826	68,000	0
50	PERCENT		100.000%	73.155%	11.621%	12.584%	2.428%	0.066%	0.146%	0.000%

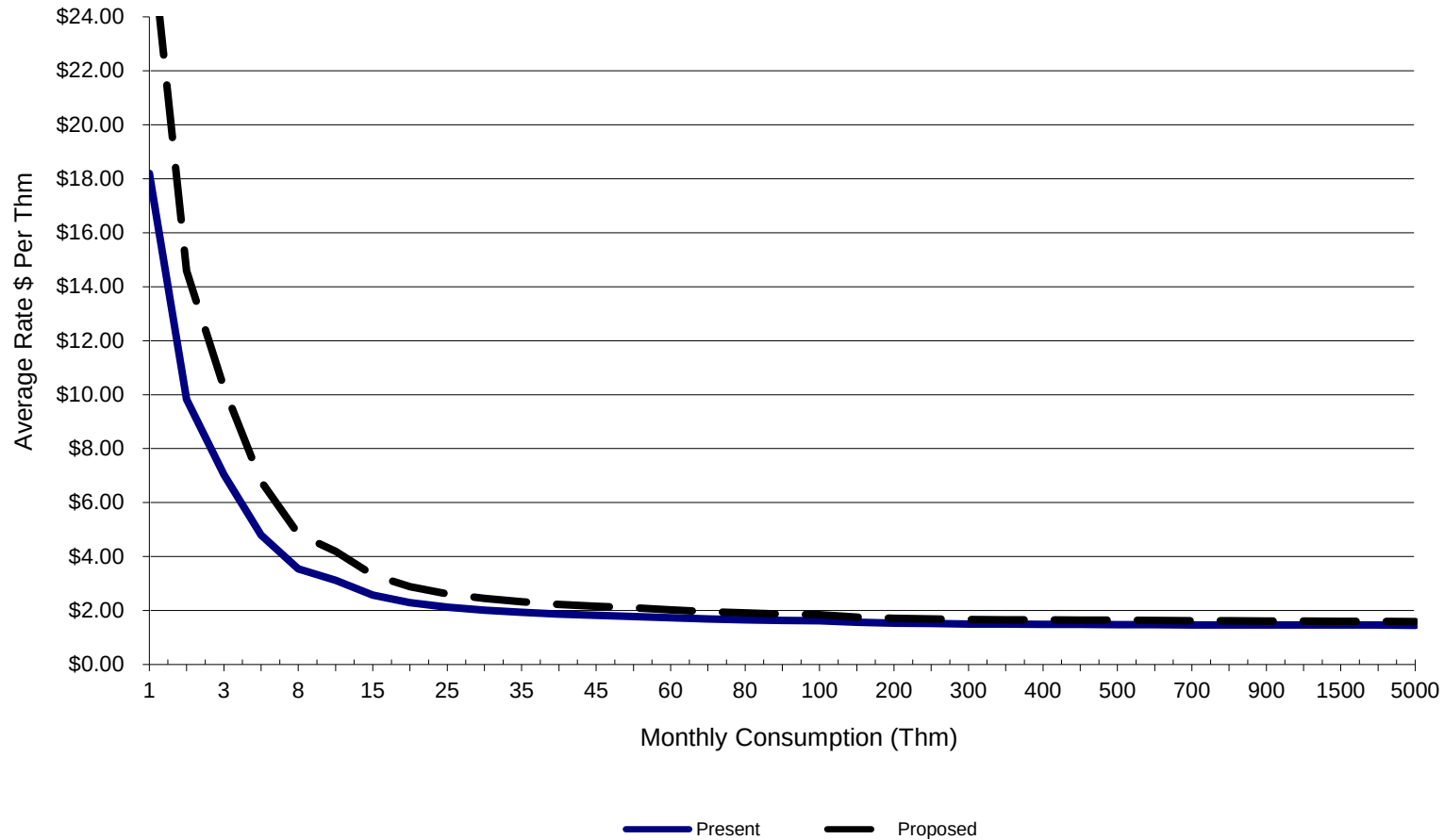
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service - Customers in Pittsburgh & Perryopolis



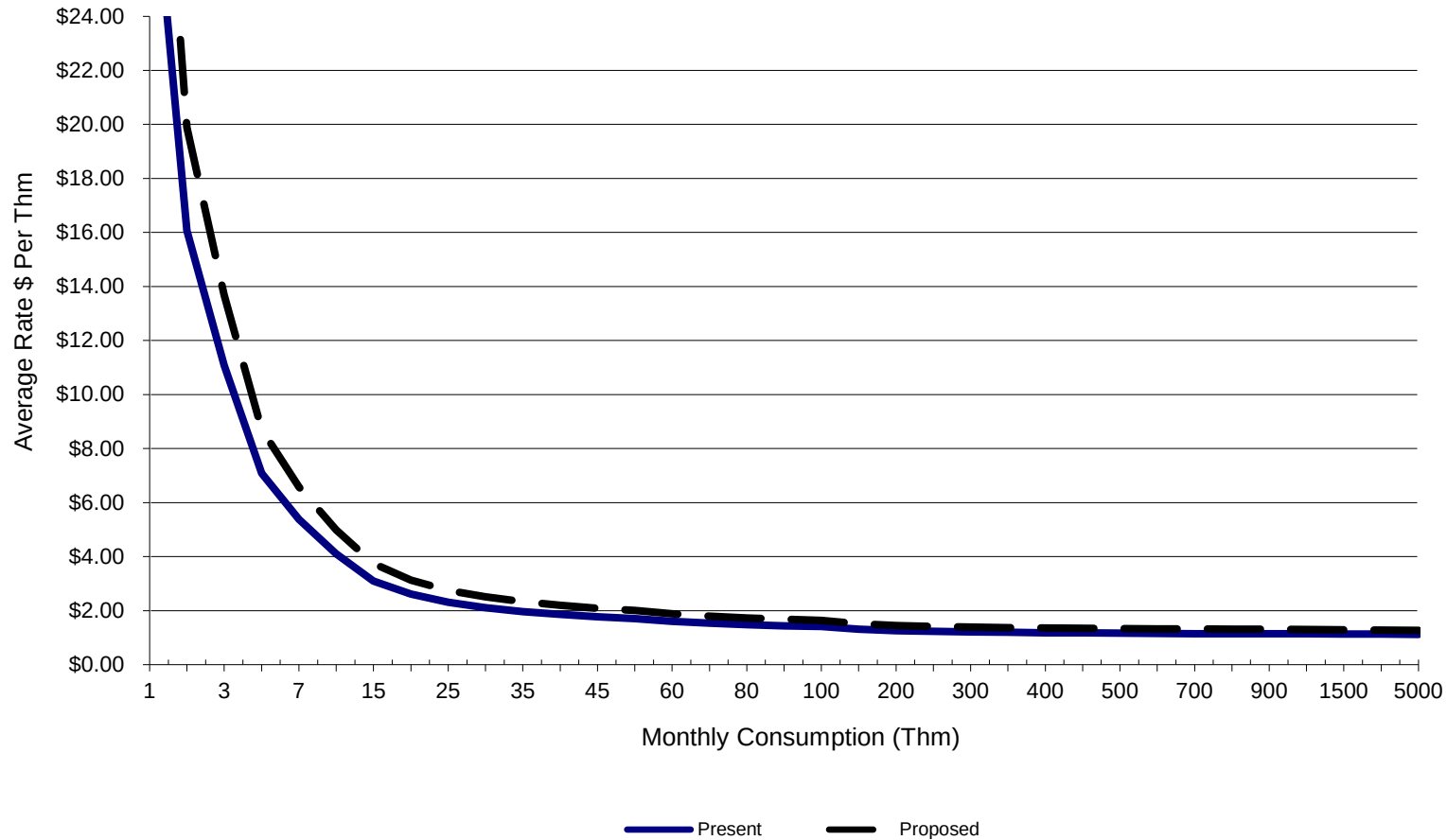
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service - Customers in Roscoe & New Sewickley



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service - Customers Not in Pittsburgh, Perryopolis, Roscoe & New Sewickley

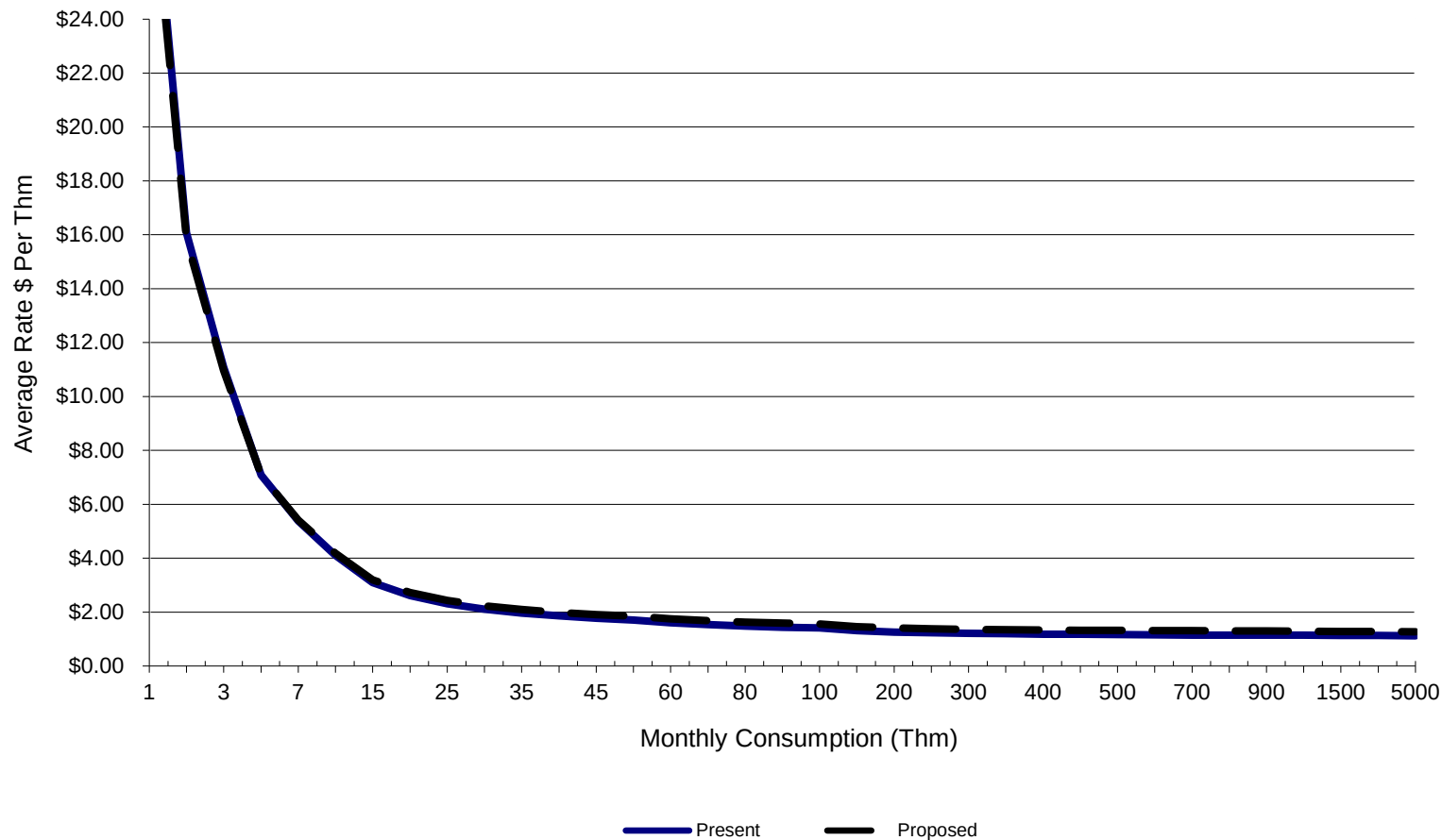


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually)
Customers in Pittsburgh & Perryopolis

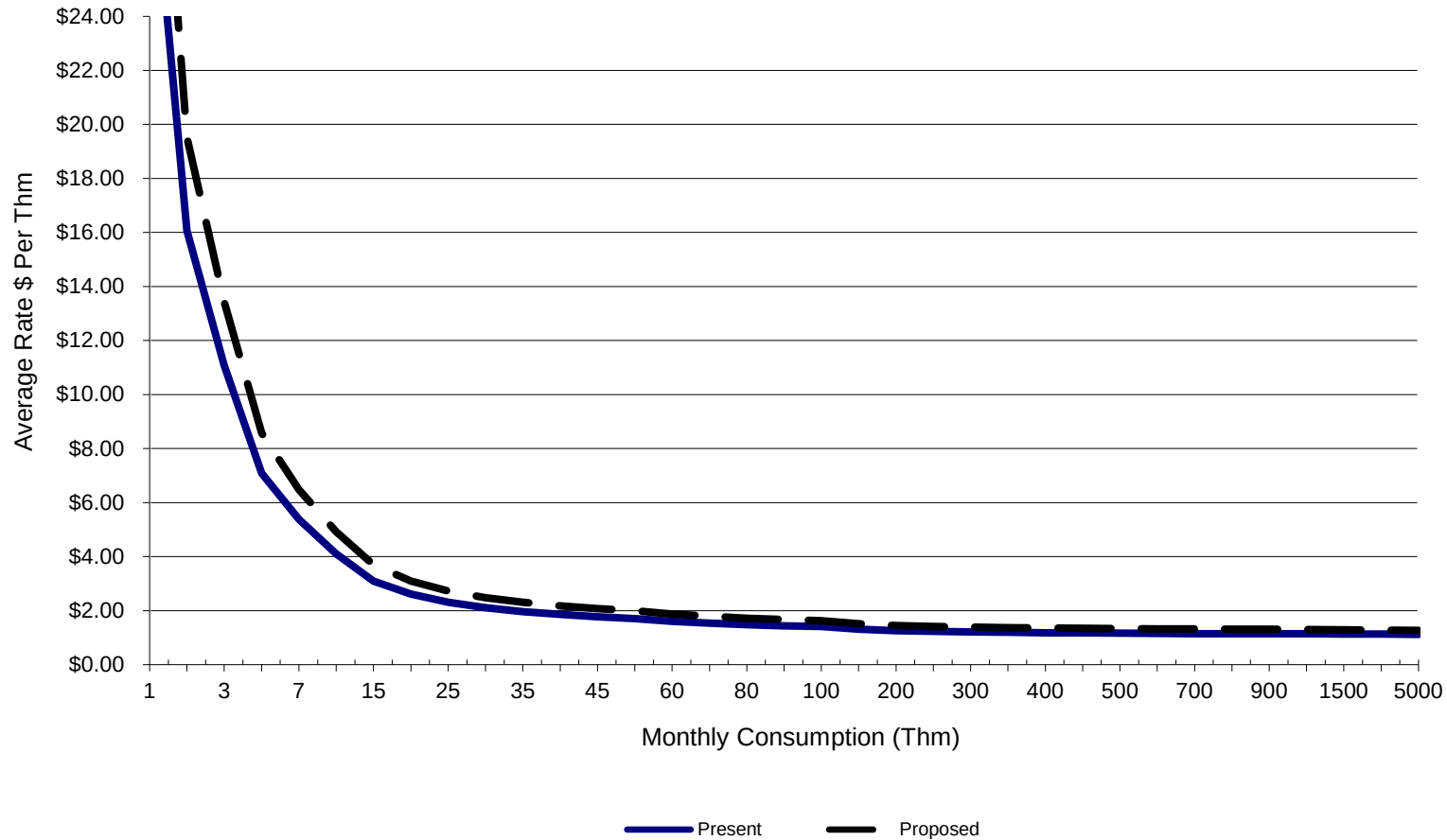


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES

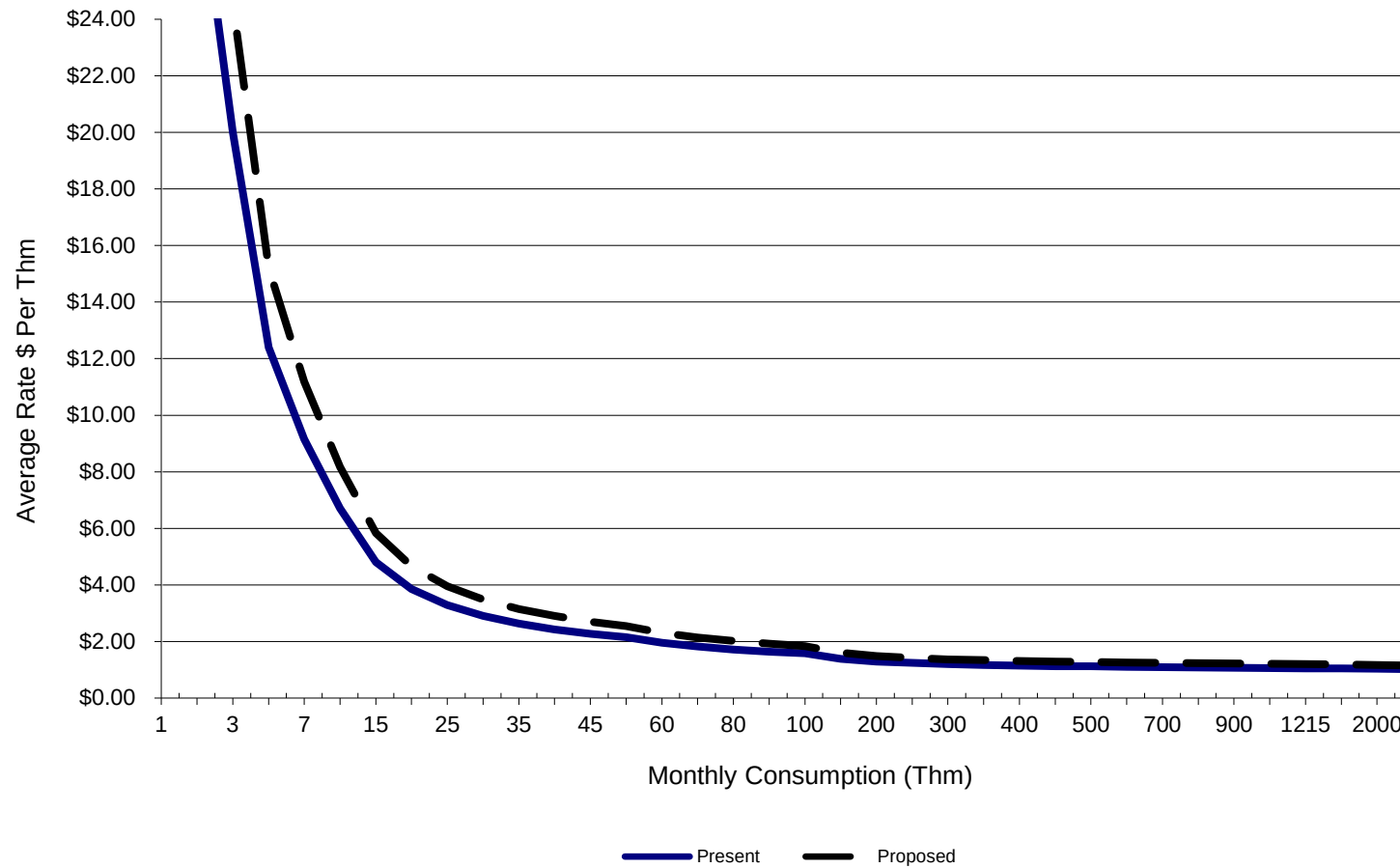
Small General Sales Service ($\leq 6,440$ Thms Annually) - Customers in Roscoe & New Sewickley



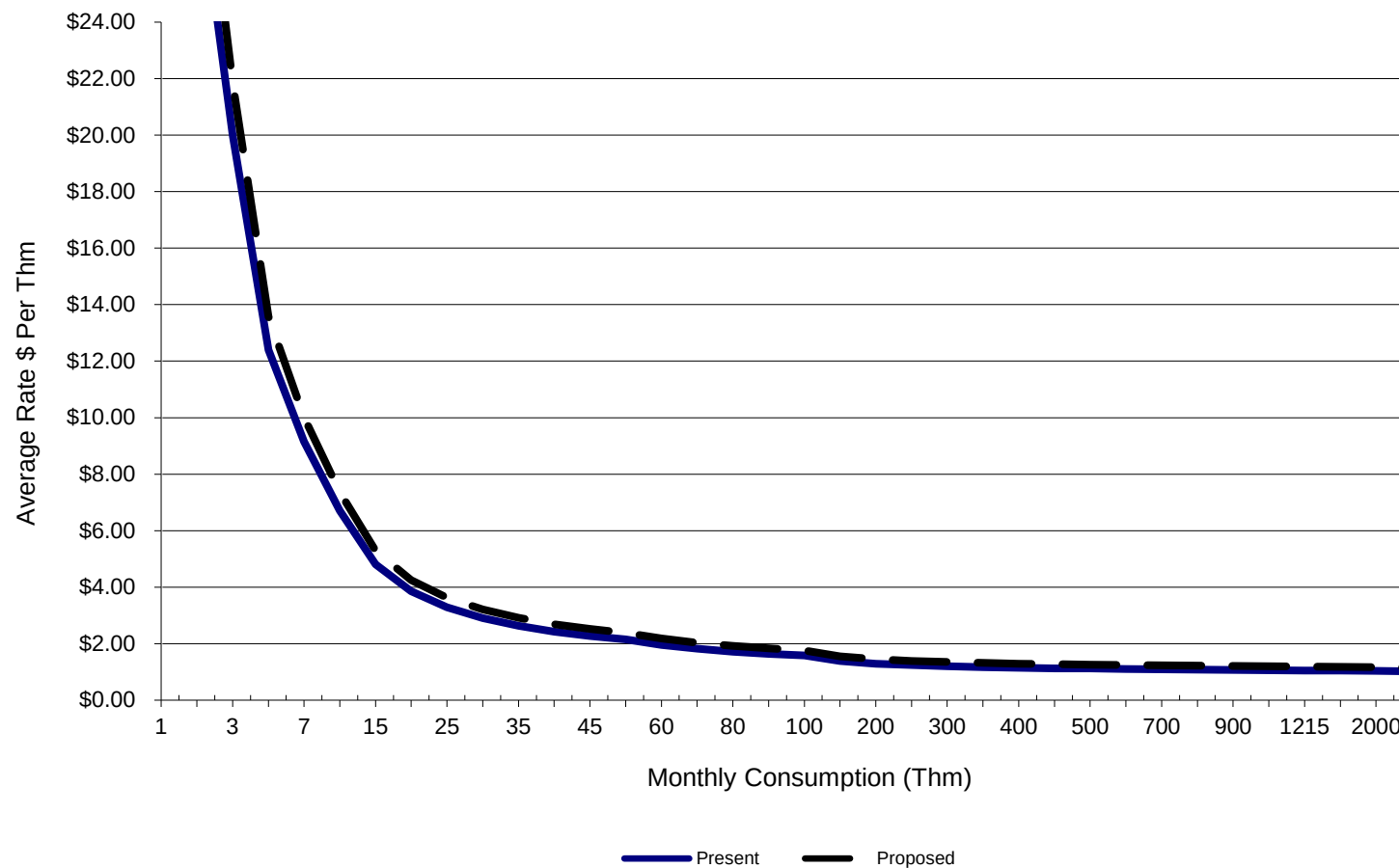
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually) - Customers Not in Pittsburgh, Perryopolis,
Roscoe & New Sewickley



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

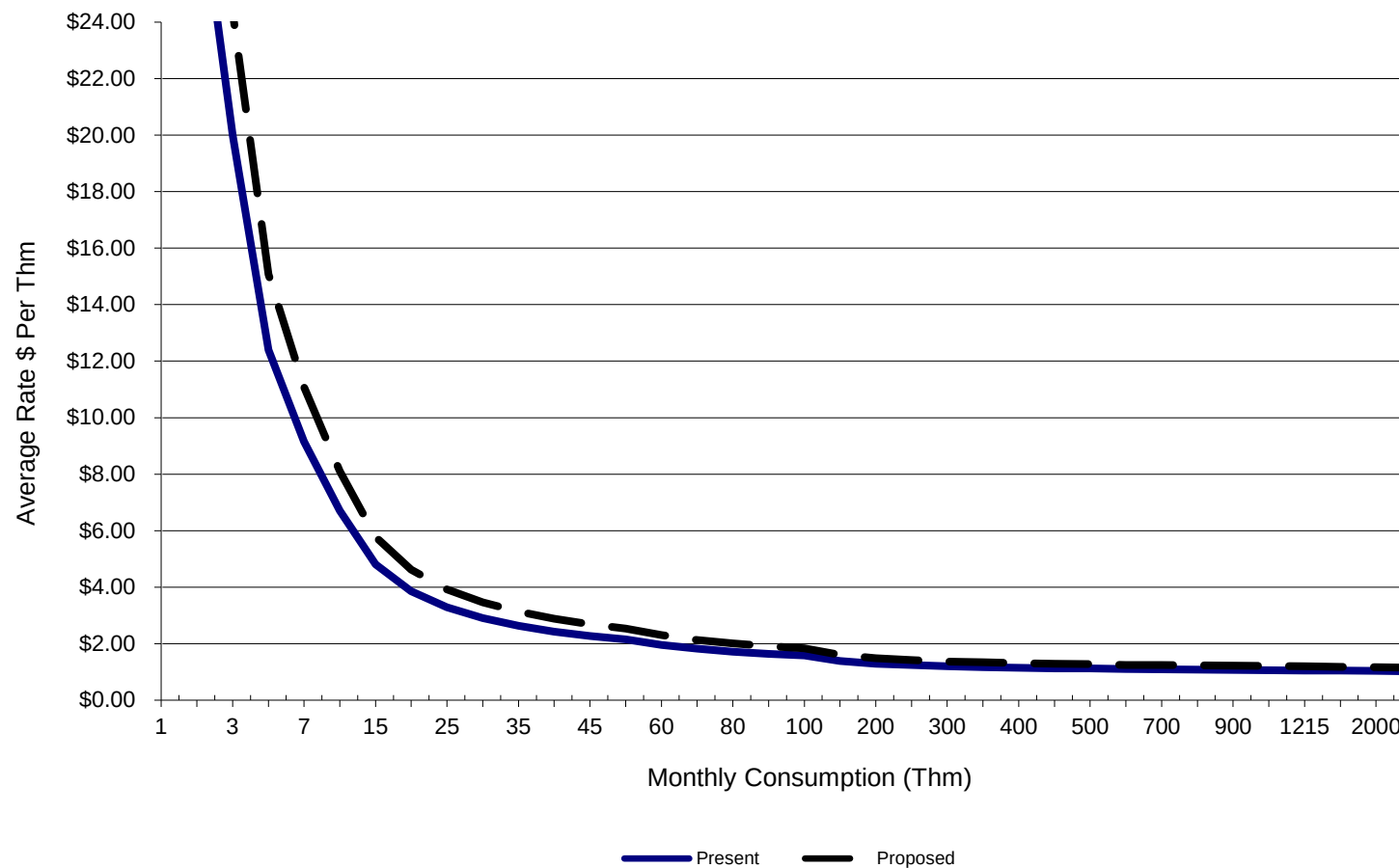


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually) - Customers in Roscoe & New
Sewickley



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES

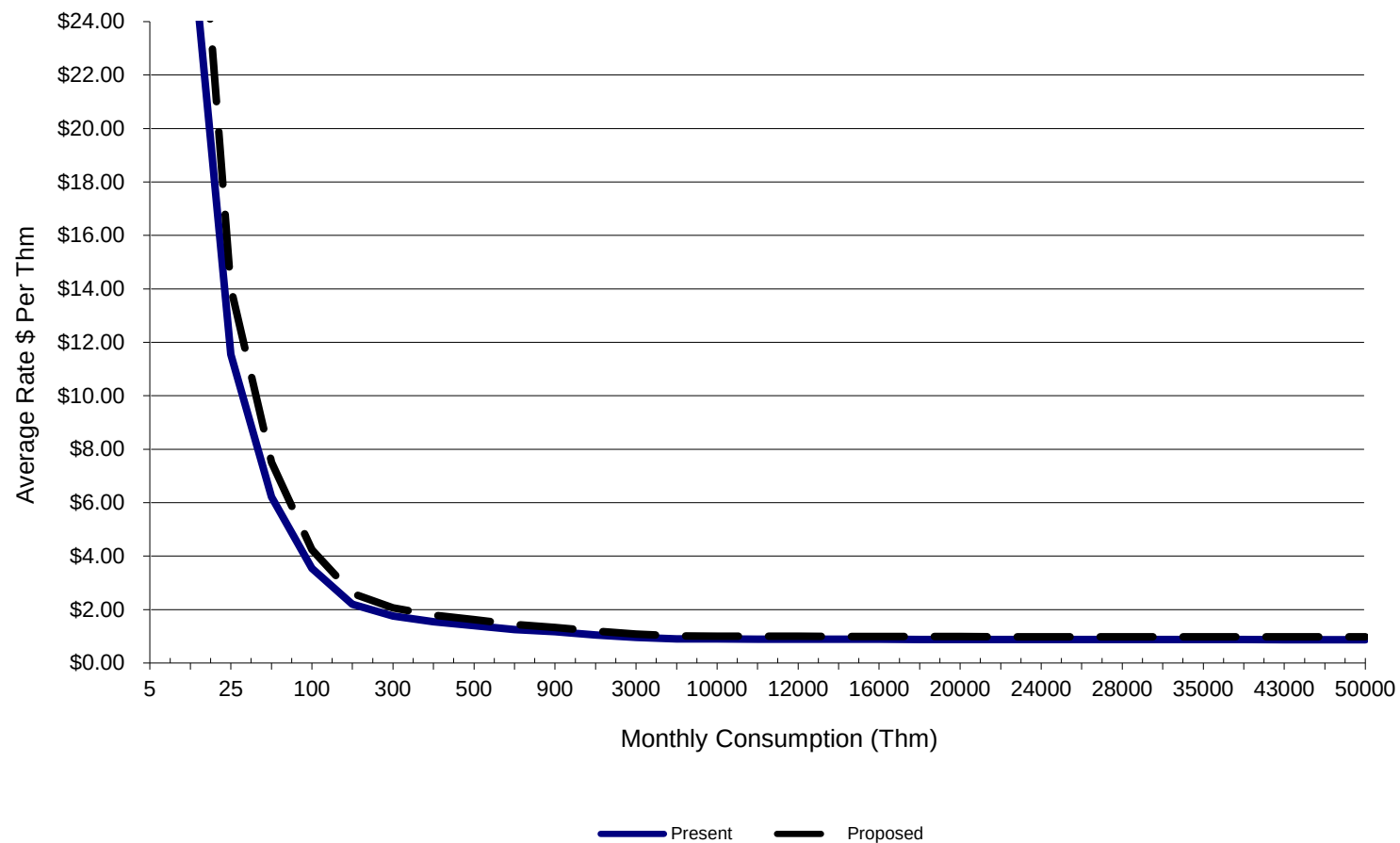
Small General Sales Service (>6,440 and ≤64,400 Thms Annually) - Customers Not in Pittsburgh,
Perryopolis, Roscoe & New Sewickley



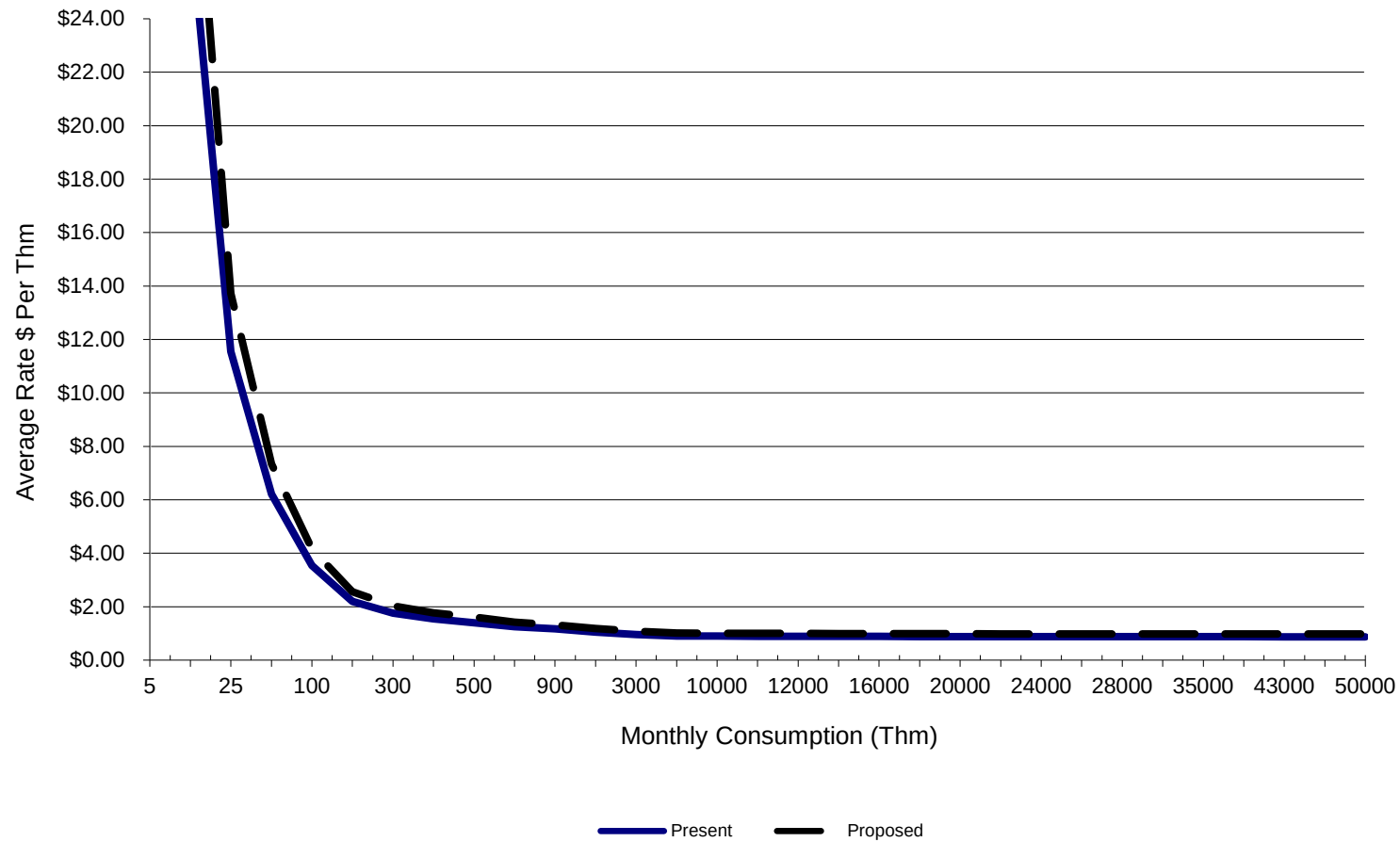
COLUMBIA GAS OF PENNSYLVANIA, INC

PRESENT AND PROPOSED RATES

Large General Sales Service ($\leq 110,000$ Thms Annually) - Customers in Pittsburgh & Perryopolis

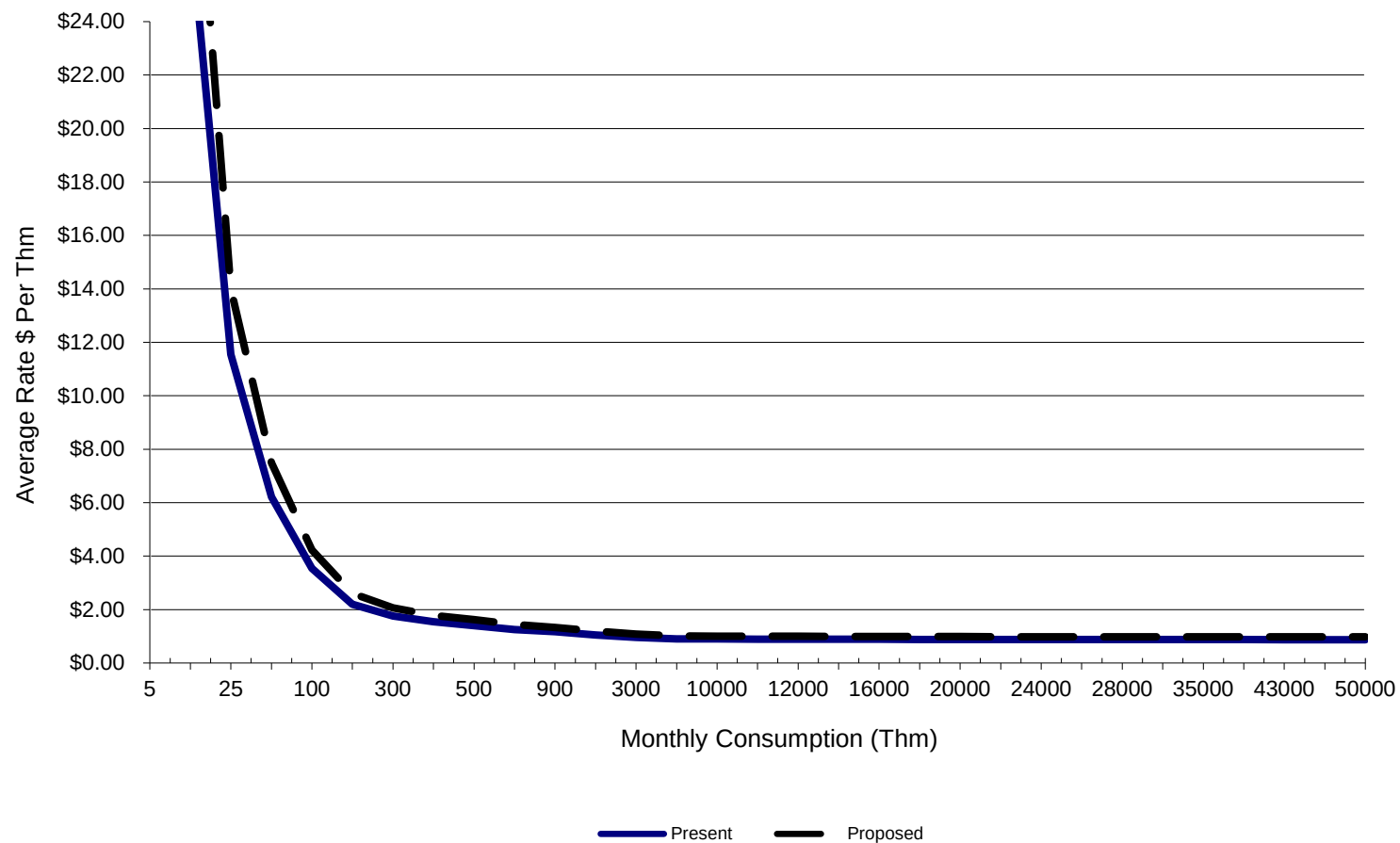


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service ($\leq 110,000$ Thms Annually) - Customers in Roscoe & New Sewickley

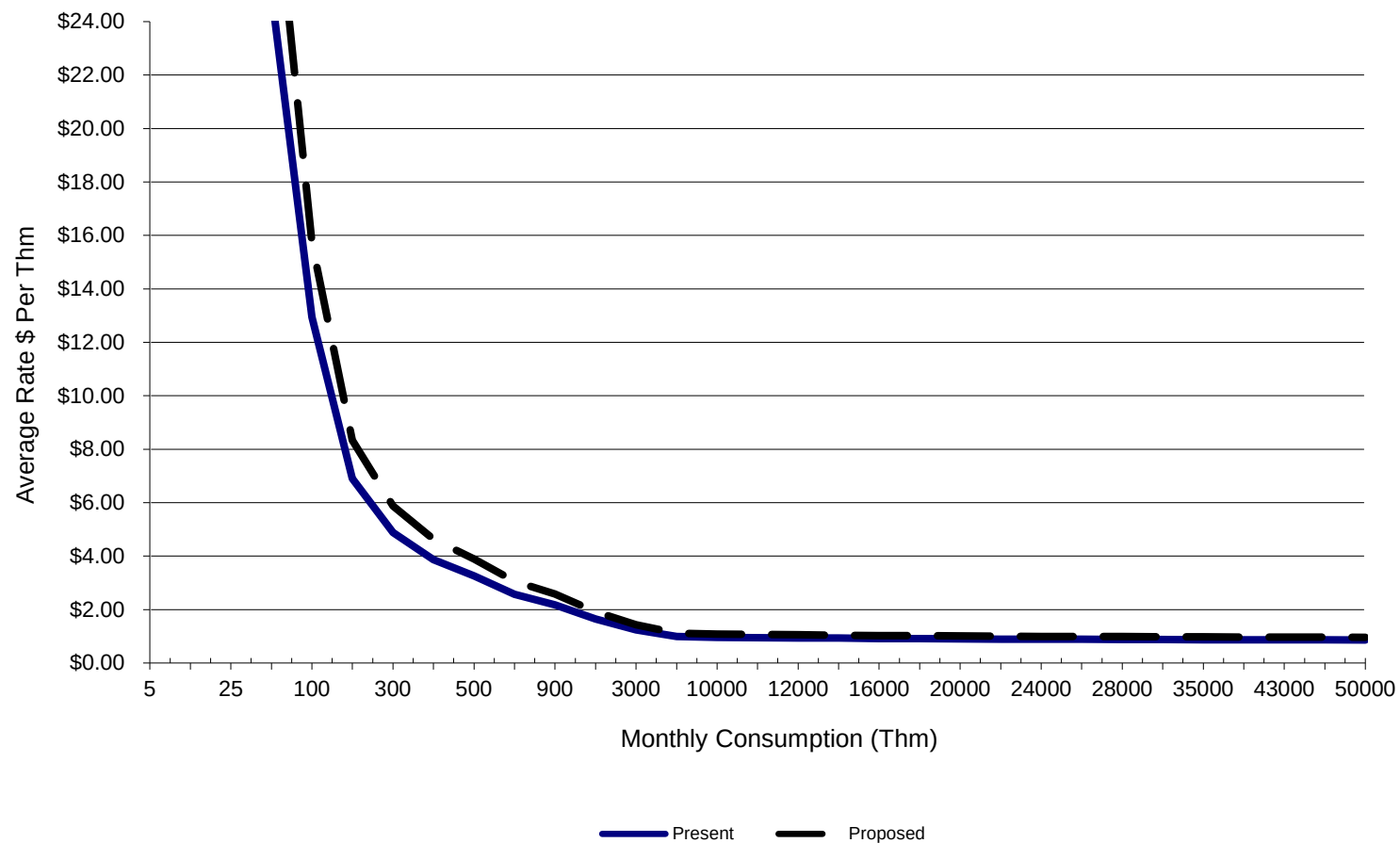


COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES

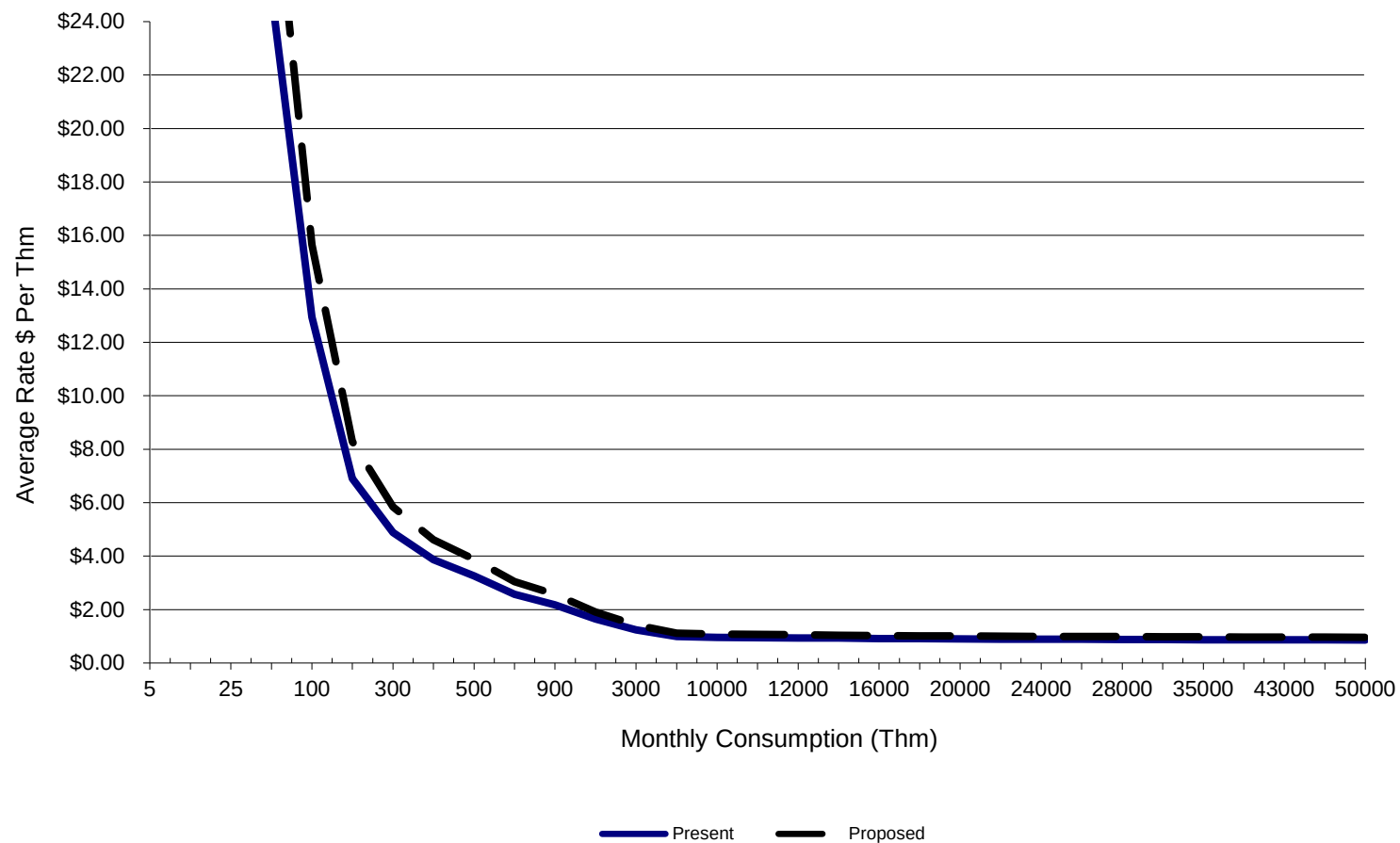
Large General Sales Service ($\leq 110,000$ Thms Annually) - Customers Not in Pittsburgh, Perryopolis,
Roscoe & New Sewickley



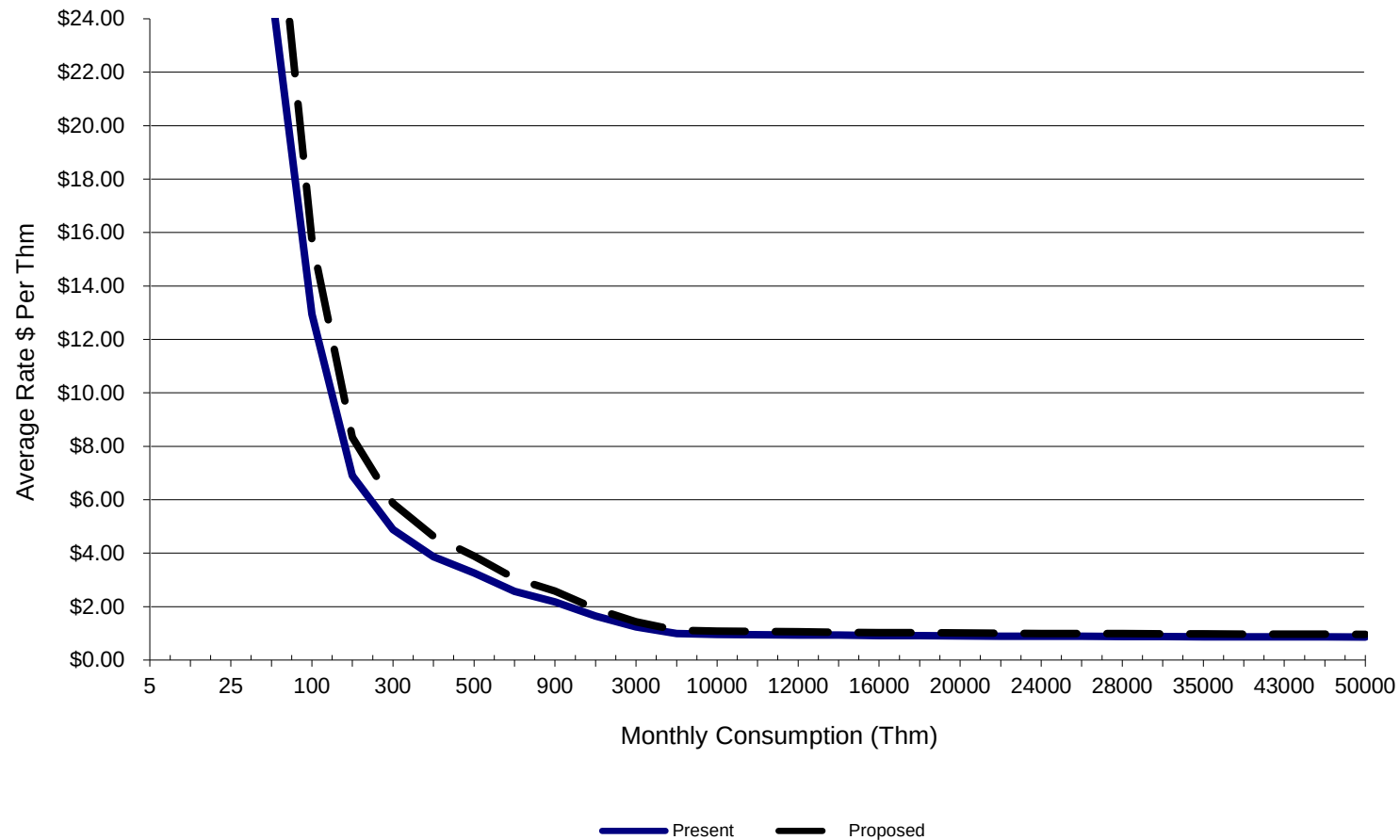
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually) - Customers in Pittsburgh &
Perryopolis



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually) - Customers in Roscoe &
New Sewickley



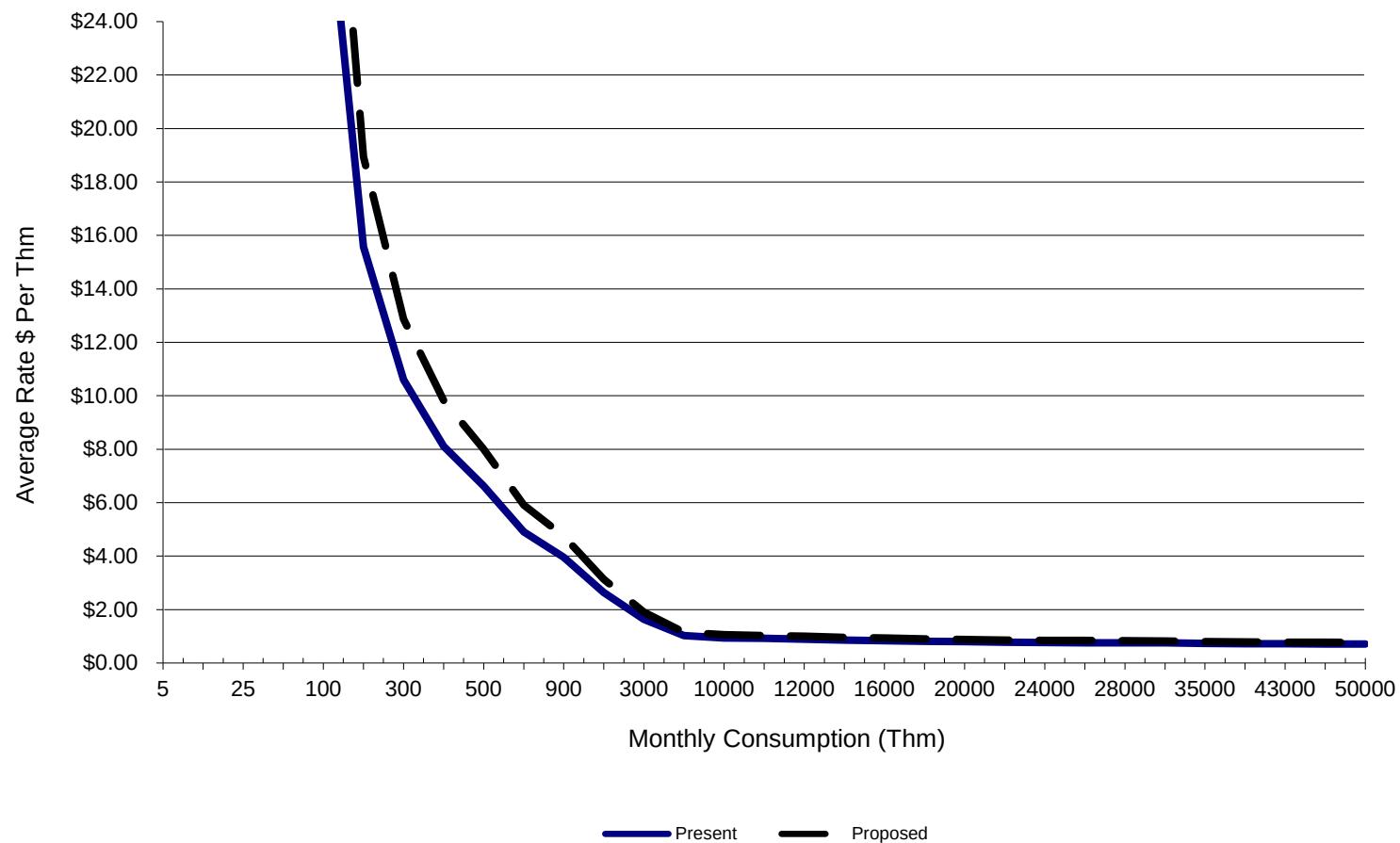
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually) - Customers Not in
Pittsburgh, Perryopolis, Roscoe & New Sewickley



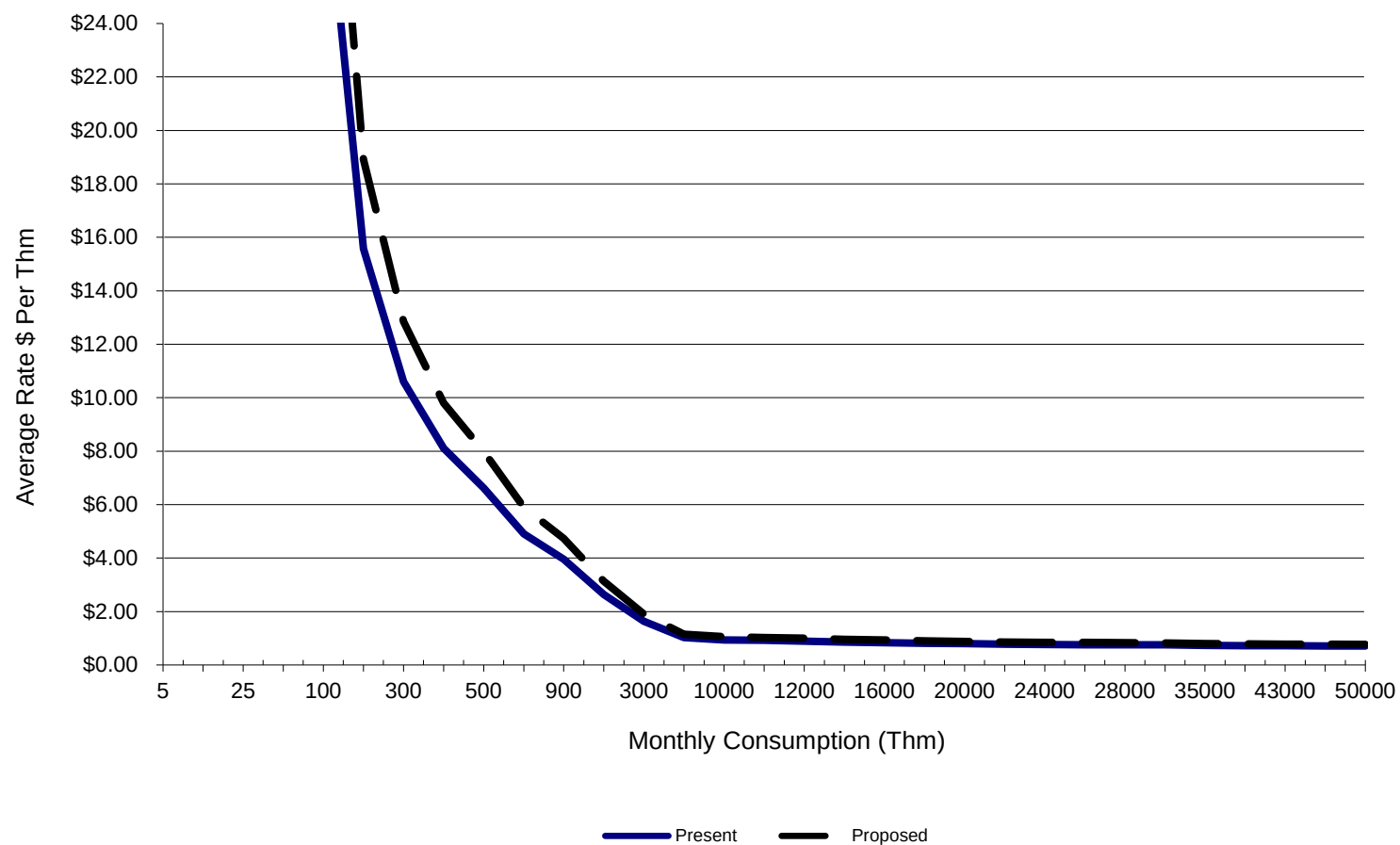
COLUMBIA GAS OF PENNSYLVANIA, INC

PRESENT AND PROPOSED RATES

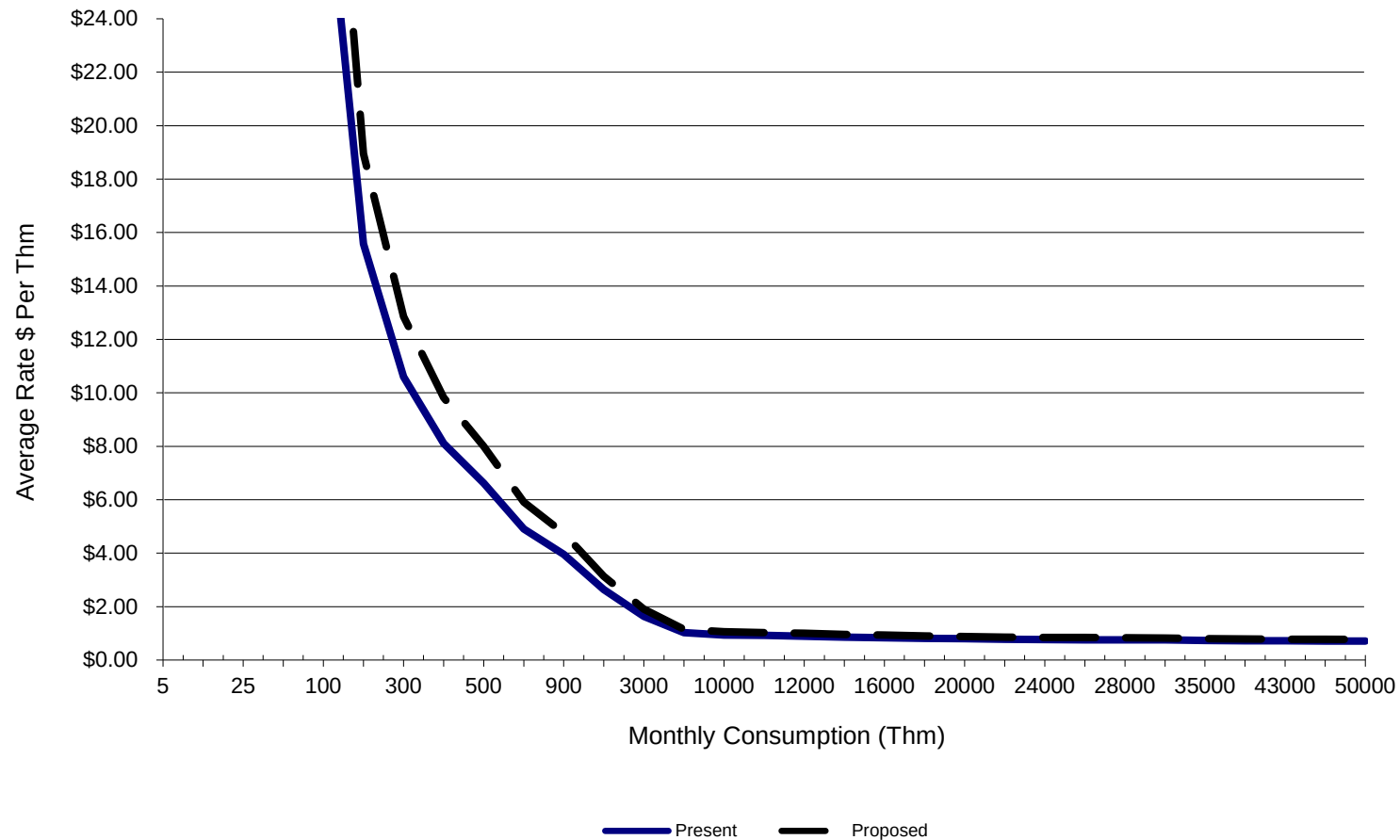
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually) - Customers in Pittsburgh & Perryopolis



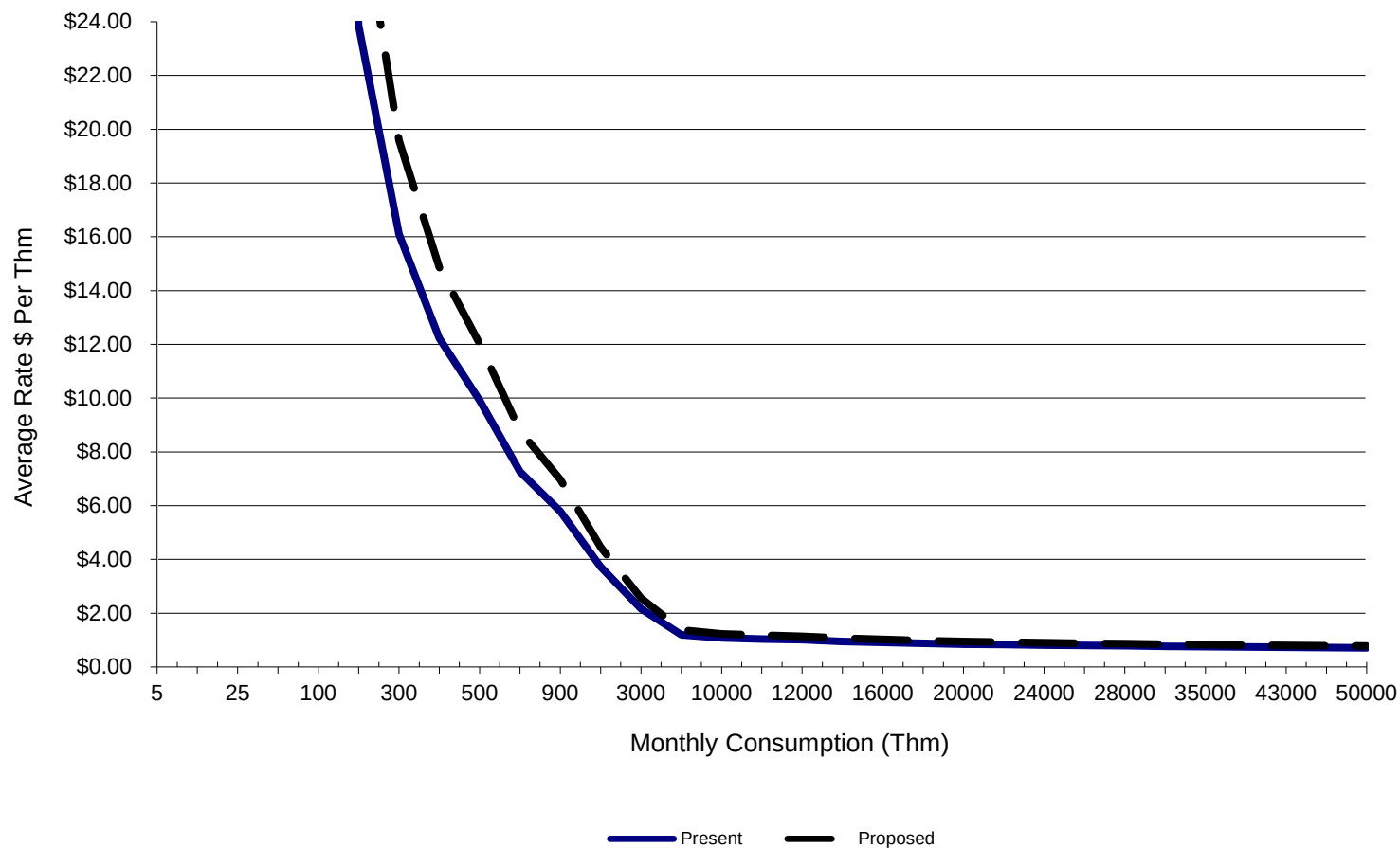
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually) - Customers in Roscoe &
New Sewickley



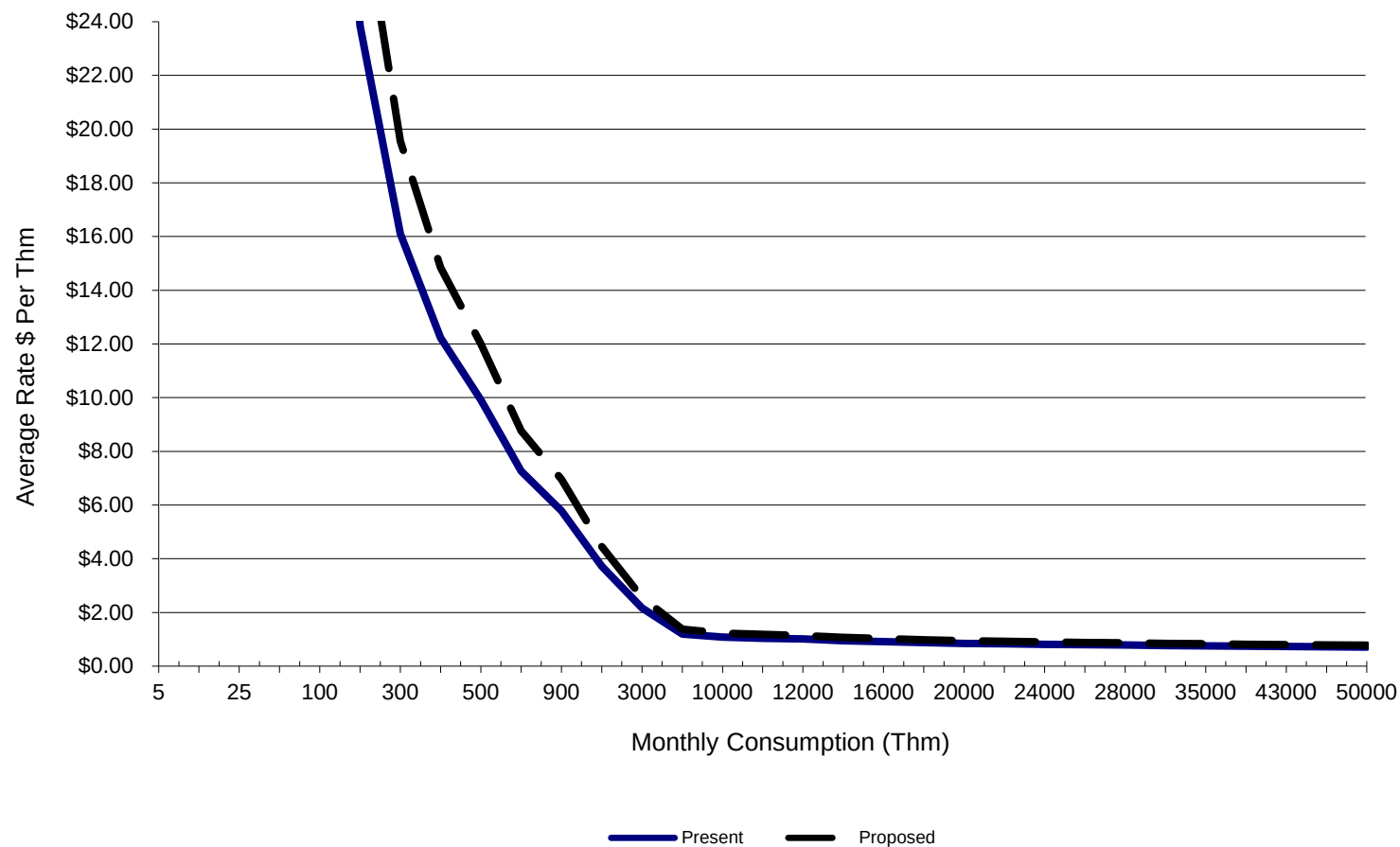
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually) - Customers Not in
Pittsburgh, Perryopolis, Roscoe & New Sewickley



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



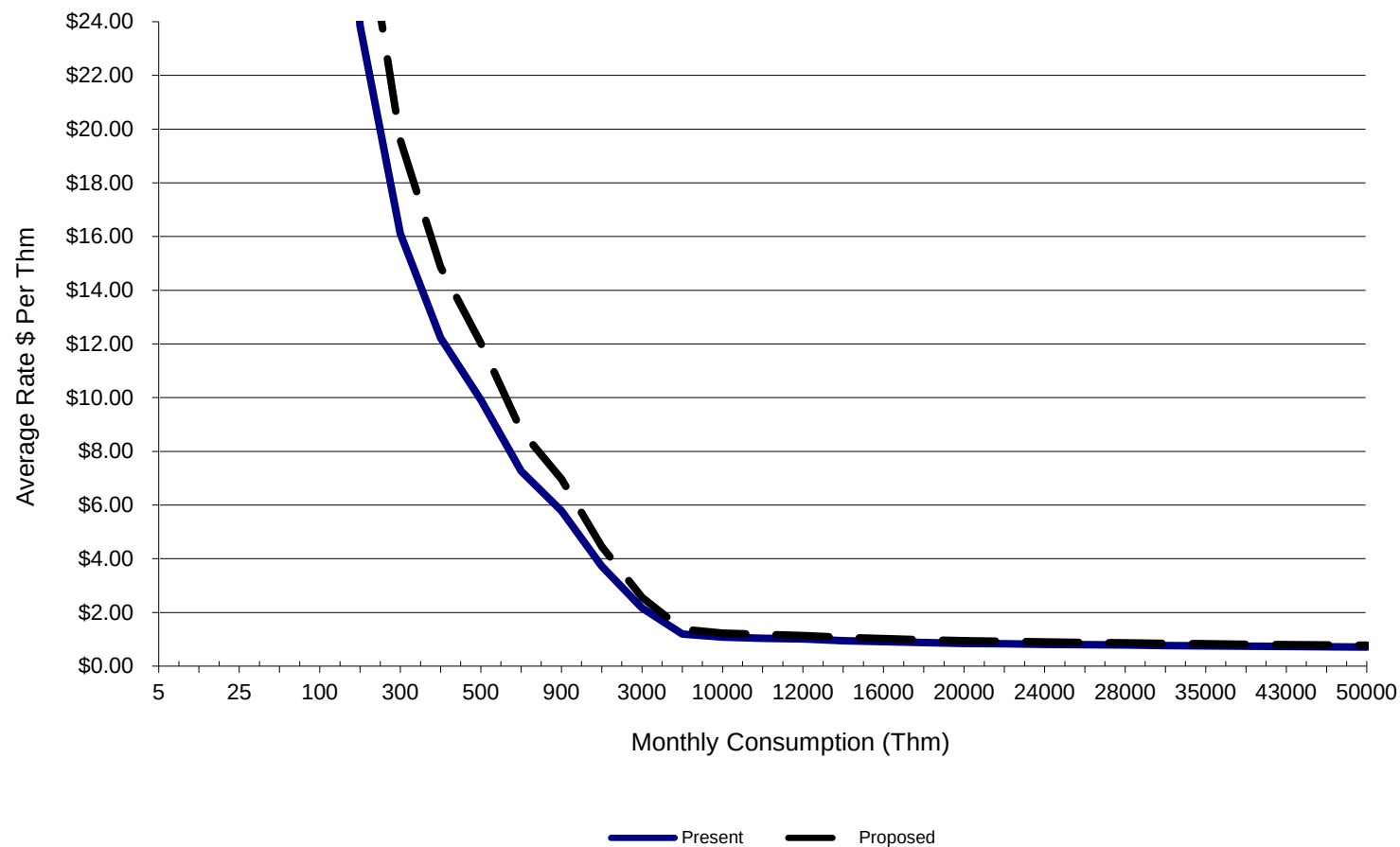
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually) - Customers in
Roscoe & New Sewickley

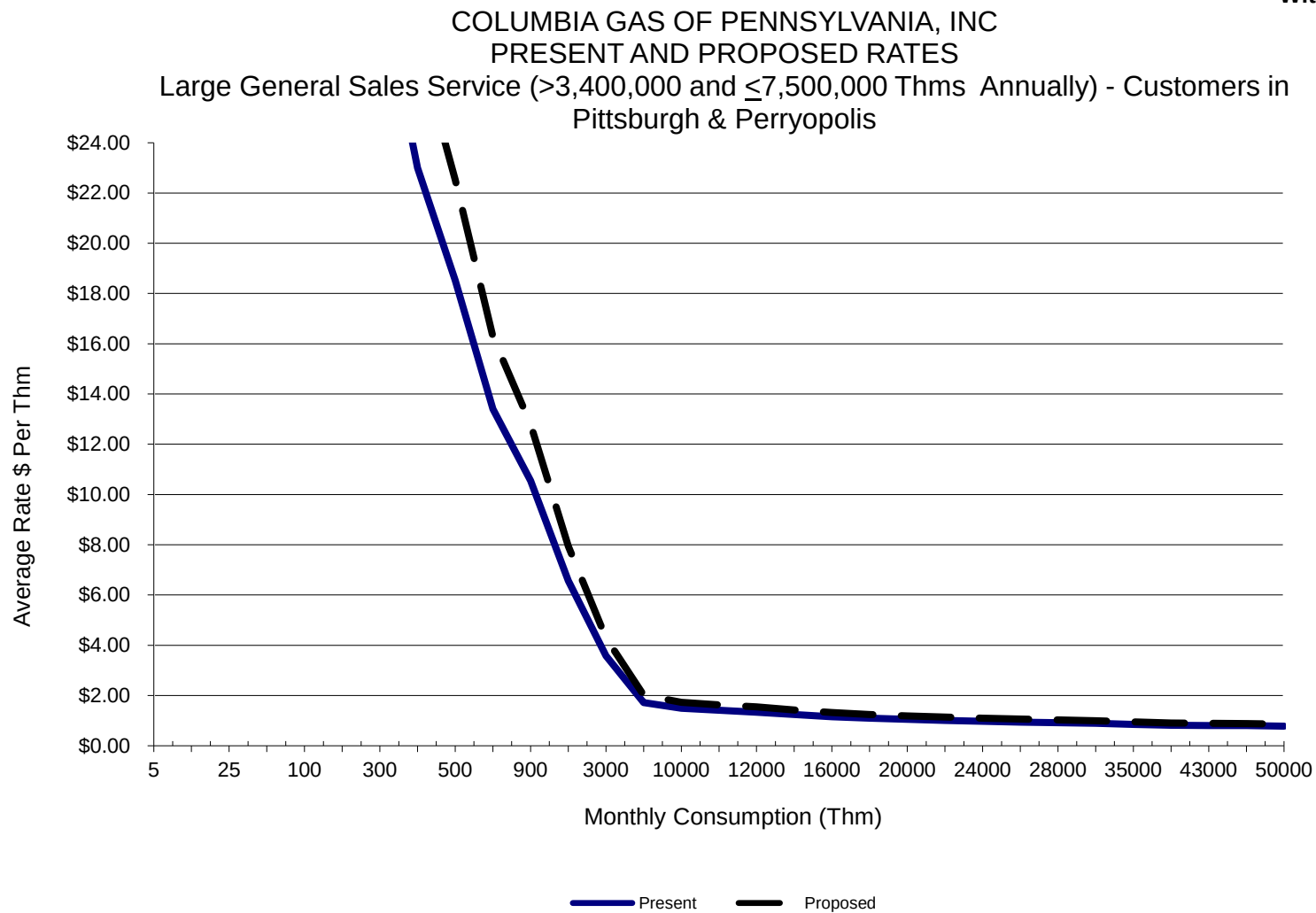


COLUMBIA GAS OF PENNSYLVANIA, INC

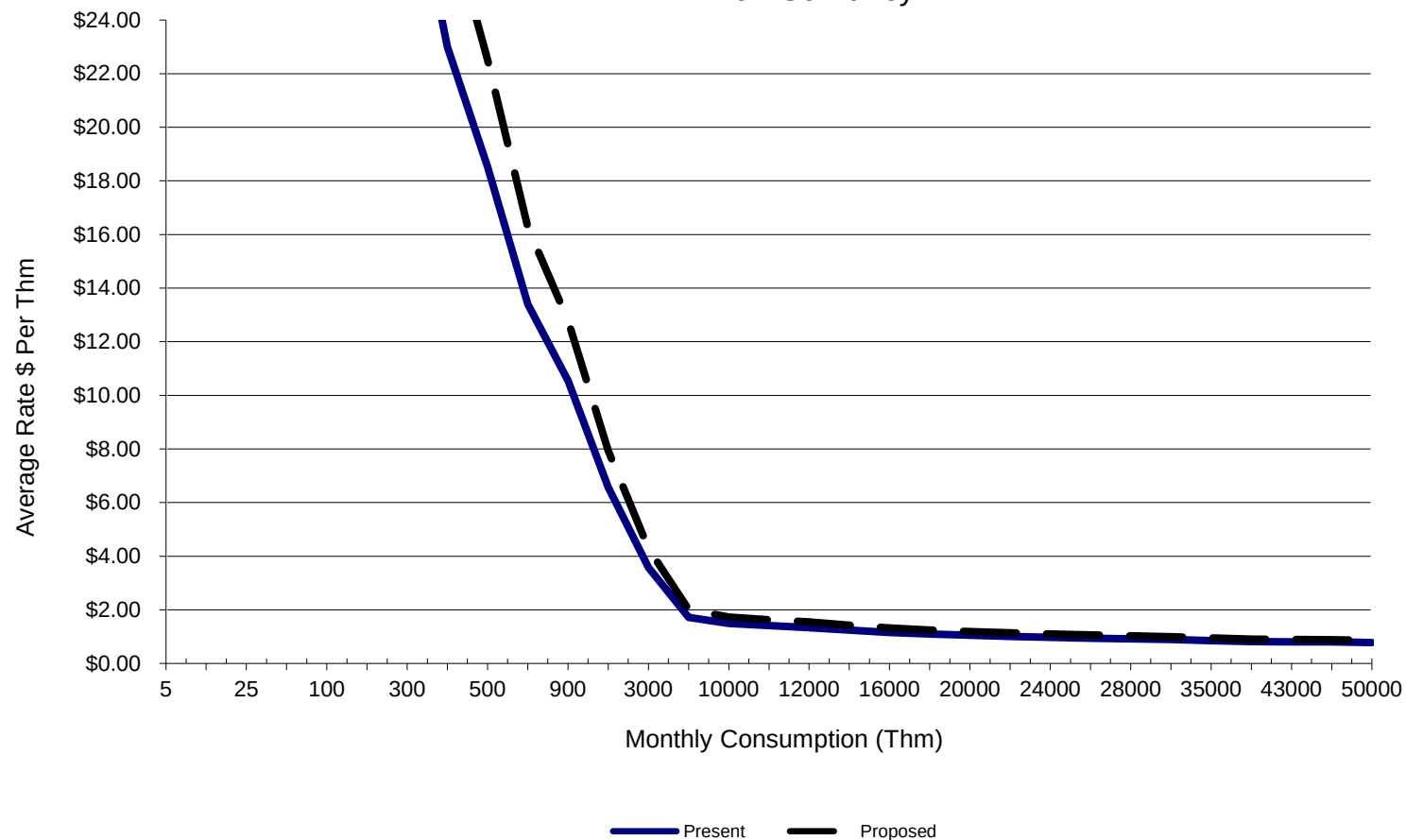
PRESENT AND PROPOSED RATES

Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually) - Customers Not in
Pittsburgh, Perryopolis, Roscoe & New Sewickley

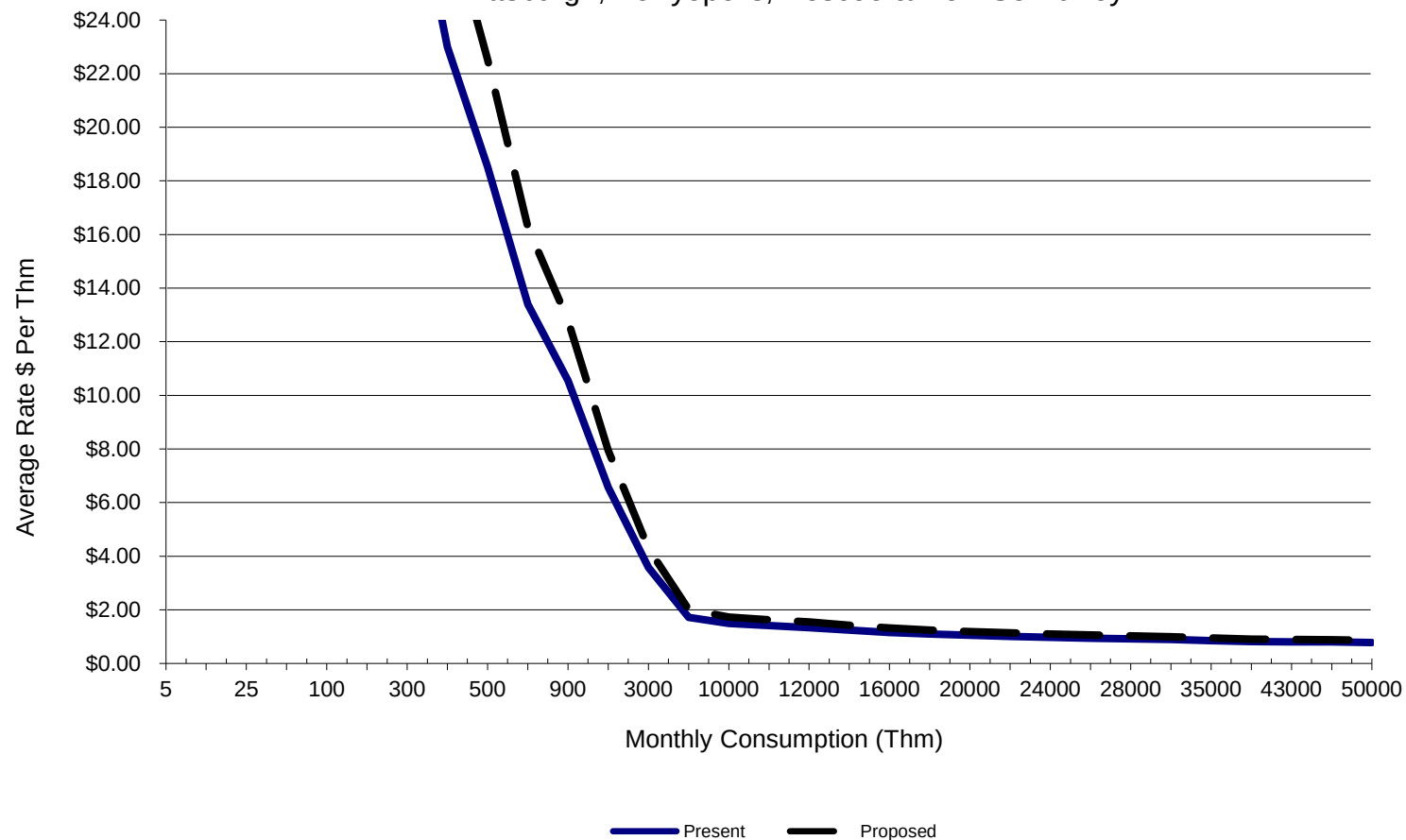




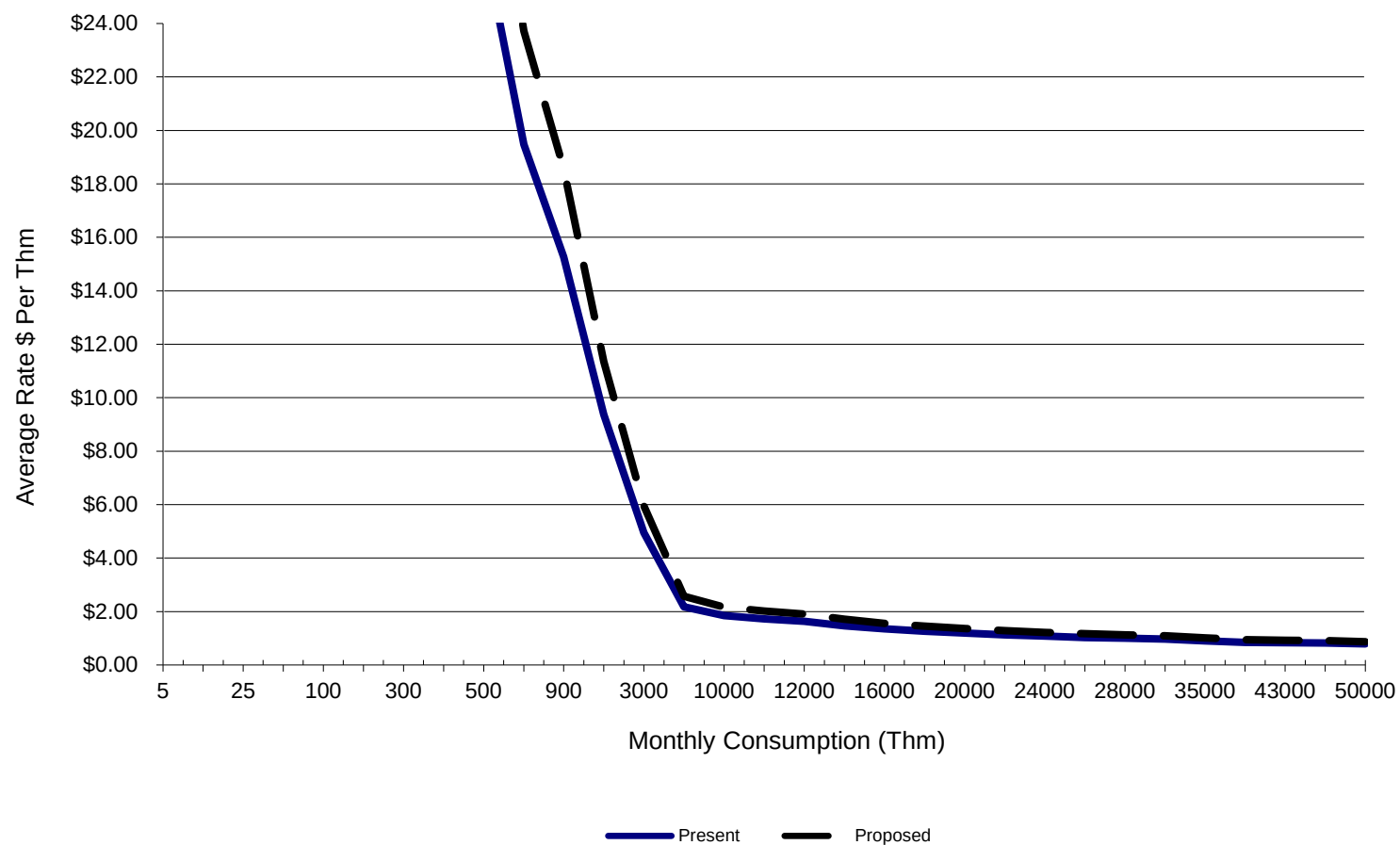
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually) - Customers in Roscoe &
New Sewickley



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually) - Customers Not in
Pittsburgh, Perryopolis, Roscoe & New Sewickley



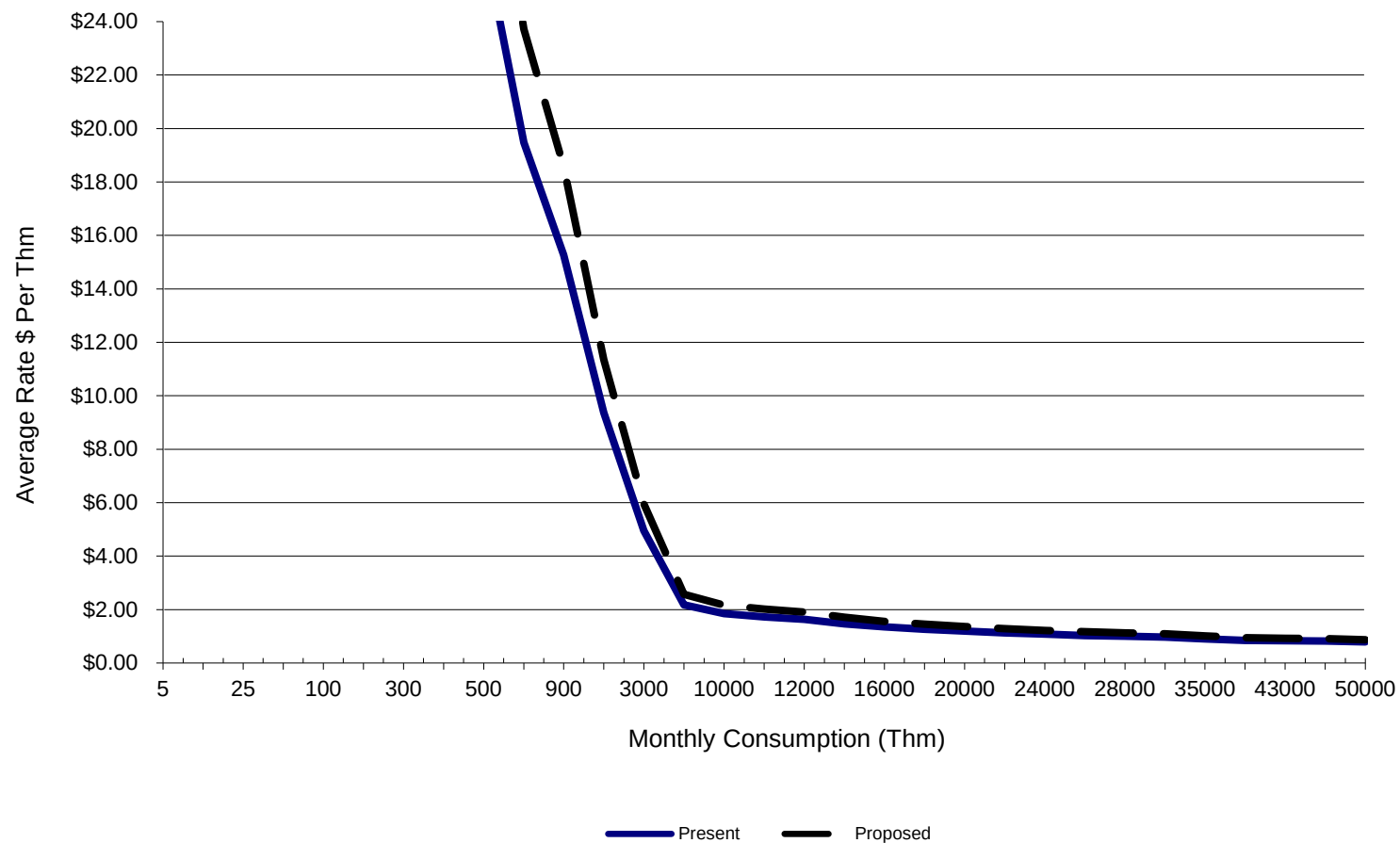
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>7,500,000 Thms Annually) - Customers in Pittsburgh & Perryopolis



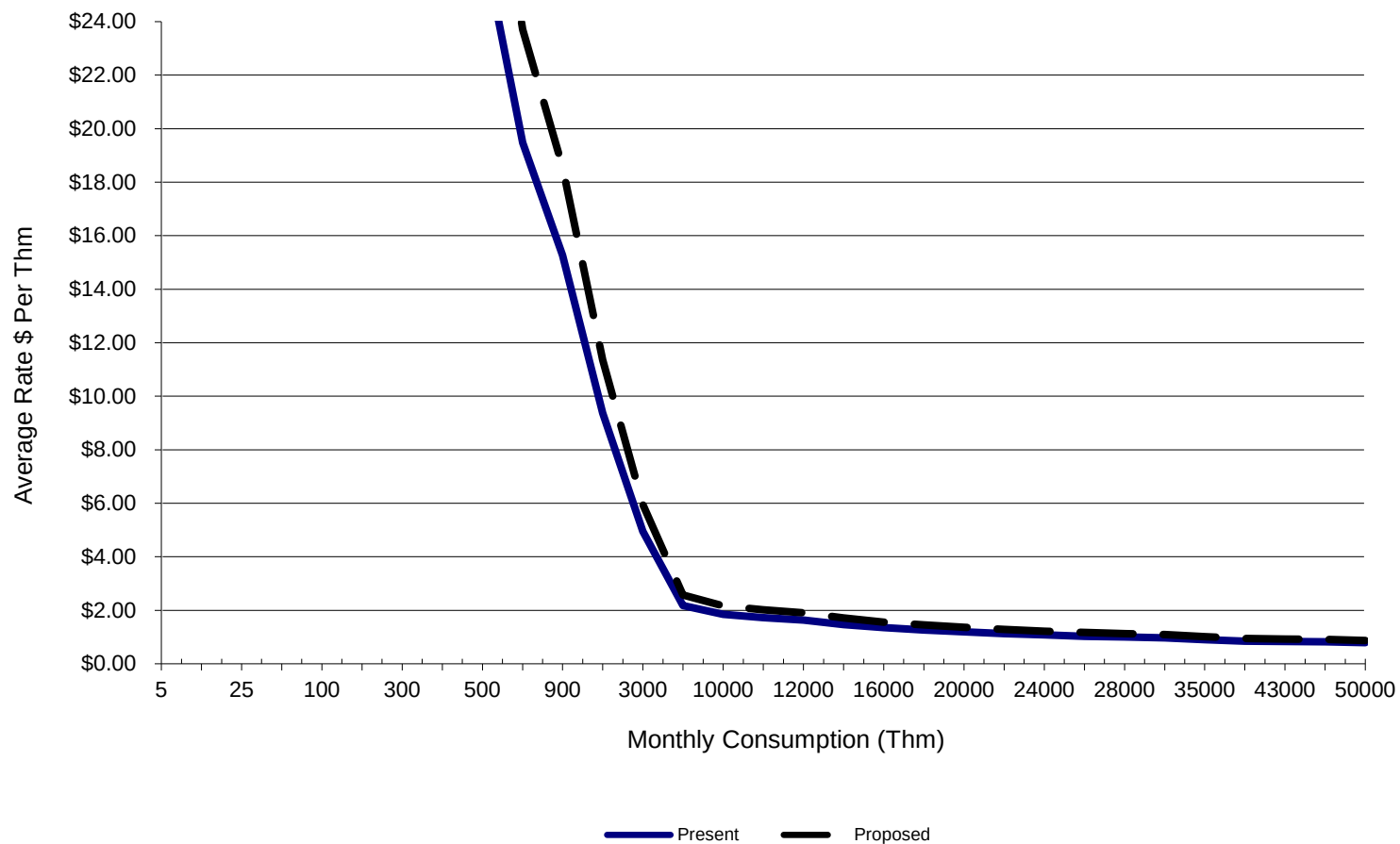
COLUMBIA GAS OF PENNSYLVANIA, INC

PRESENT AND PROPOSED RATES

Large General Sales Service (>7,500,000 Thms Annually) - Customers in Roscoe & New Sewickley



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>7,500,000 Thms Annually) - Customers Not in Pittsburgh,
Perryopolis, Roscoe & New Sewickley



COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
RESIDENTIAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 26.00
COMMODITY CHARGE	\$ 0.91069	\$ 1.02781
RIDER USP	\$ 0.11841	\$ 0.13723
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00370	\$ 0.00370
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ 0.00398	\$ 0.00398
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	26.70			9.95	59.40%
1	18.20	28.29	18.20	28.29	10.09	55.44%
2	19.65	29.87	9.83	14.94	10.22	52.01%
3	21.10	31.46	7.03	10.49	10.36	49.10%
5	24.00	34.63	4.80	6.93	10.63	44.29%
8	28.34	39.38	3.54	4.92	11.04	38.96%
10	31.24	42.55	3.12	4.26	11.31	36.20%
15	38.48	50.47	2.57	3.36	11.99	31.16%
20	45.72	58.39	2.29	2.92	12.67	27.71%
25	52.97	66.32	2.12	2.65	13.35	25.20%
30	60.21	74.24	2.01	2.47	14.03	23.30%
35	67.45	82.16	1.93	2.35	14.71	21.81%
40	74.69	90.08	1.87	2.25	15.39	20.61%
45	81.94	98.01	1.82	2.18	16.07	19.61%
50	89.19	105.93	1.78	2.12	16.74	18.77%
60	103.67	121.77	1.73	2.03	18.10	17.46%
70	118.16	137.62	1.69	1.97	19.46	16.47%
80	132.64	153.46	1.66	1.92	20.82	15.70%
90	147.13	169.31	1.63	1.88	22.18	15.08%
100	161.60	185.15	1.62	1.85	23.55	14.57%
150	234.04	264.39	1.56	1.76	30.35	12.97%
200	306.46	343.61	1.53	1.72	37.15	12.12%
250	378.90	422.84	1.52	1.69	43.94	11.60%
300	451.32	502.06	1.50	1.67	50.74	11.24%
350	523.75	581.29	1.50	1.66	57.54	10.99%
400	596.17	660.52	1.49	1.65	64.35	10.79%
450	668.61	739.75	1.49	1.64	71.14	10.64%
500	741.03	818.97	1.48	1.64	77.94	10.52%
600	885.88	977.42	1.48	1.63	91.54	10.33%
700	1,030.74	1,135.88	1.47	1.62	105.14	10.20%
800	1,175.59	1,294.33	1.47	1.62	118.74	10.10%
900	1,320.45	1,452.79	1.47	1.61	132.34	10.02%
1000	1,465.30	1,611.24	1.47	1.61	145.94	9.96%
1500	2,189.58	2,403.51	1.46	1.60	213.93	9.77%
2000	2,913.86	3,195.78	1.46	1.60	281.92	9.68%
5000	7,259.52	7,949.40	1.45	1.59	689.88	9.50%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
RESIDENTIAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 26.00
COMMODITY CHARGE	\$ 0.91069	\$ 1.02781
RIDER USP	\$ 0.11841	\$ 0.13723
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00370	\$ 0.00370
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ 0.00398	\$ 0.00398
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	18.56			1.81	10.81%
1	18.20	20.15	18.20	20.15	1.95	10.71%
2	19.65	21.73	9.83	10.87	2.08	10.59%
3	21.10	23.32	7.03	7.77	2.22	10.52%
5	24.00	26.49	4.80	5.30	2.49	10.38%
8	28.34	31.24	3.54	3.91	2.90	10.23%
10	31.24	34.41	3.12	3.44	3.17	10.15%
15	38.48	42.33	2.57	2.82	3.85	10.01%
20	45.72	50.25	2.29	2.51	4.53	9.91%
25	52.97	58.18	2.12	2.33	5.21	9.84%
30	60.21	66.10	2.01	2.20	5.89	9.78%
35	67.45	74.02	1.93	2.11	6.57	9.74%
40	74.69	81.94	1.87	2.05	7.25	9.71%
45	81.94	89.87	1.82	2.00	7.93	9.68%
50	89.19	97.79	1.78	1.96	8.60	9.64%
60	103.67	113.63	1.73	1.89	9.96	9.61%
70	118.16	129.48	1.69	1.85	11.32	9.58%
80	132.64	145.32	1.66	1.82	12.68	9.56%
90	147.13	161.17	1.63	1.79	14.04	9.54%
100	161.60	177.01	1.62	1.77	15.41	9.54%
150	234.04	256.25	1.56	1.71	22.21	9.49%
200	306.46	335.47	1.53	1.68	29.01	9.47%
250	378.90	414.70	1.52	1.66	35.80	9.45%
300	451.32	493.92	1.50	1.65	42.60	9.44%
350	523.75	573.15	1.50	1.64	49.40	9.43%
400	596.17	652.38	1.49	1.63	56.21	9.43%
450	668.61	731.61	1.49	1.63	63.00	9.42%
500	741.03	810.83	1.48	1.62	69.80	9.42%
600	885.88	969.28	1.48	1.62	83.40	9.41%
700	1,030.74	1,127.74	1.47	1.61	97.00	9.41%
800	1,175.59	1,286.19	1.47	1.61	110.60	9.41%
900	1,320.45	1,444.65	1.47	1.61	124.20	9.41%
1000	1,465.30	1,603.10	1.47	1.60	137.80	9.40%
1500	2,189.58	2,395.37	1.46	1.60	205.79	9.40%
2000	2,913.86	3,187.64	1.46	1.59	273.78	9.40%
5000	7,259.52	7,941.26	1.45	1.59	681.74	9.39%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
RESIDENTIAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 16.75	\$ 26.00
COMMODITY CHARGE	\$ 0.91069	\$ 1.02781
RIDER USP	\$ 0.11841	\$ 0.13723
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00370	\$ 0.00370
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ 0.00398	\$ 0.00398
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	16.75	26.00			9.25	55.22%
1	18.20	27.59	18.20	27.59	9.39	51.59%
2	19.65	29.17	9.83	14.59	9.52	48.45%
3	21.10	30.76	7.03	10.25	9.66	45.78%
5	24.00	33.93	4.80	6.79	9.93	41.38%
8	28.34	38.68	3.54	4.84	10.34	36.49%
10	31.24	41.85	3.12	4.19	10.61	33.96%
15	38.48	49.77	2.57	3.32	11.29	29.34%
20	45.72	57.69	2.29	2.88	11.97	26.18%
25	52.97	65.62	2.12	2.62	12.65	23.88%
30	60.21	73.54	2.01	2.45	13.33	22.14%
35	67.45	81.46	1.93	2.33	14.01	20.77%
40	74.69	89.38	1.87	2.23	14.69	19.67%
45	81.94	97.31	1.82	2.16	15.37	18.76%
50	89.19	105.23	1.78	2.10	16.04	17.98%
60	103.67	121.07	1.73	2.02	17.40	16.78%
70	118.16	136.92	1.69	1.96	18.76	15.88%
80	132.64	152.76	1.66	1.91	20.12	15.17%
90	147.13	168.61	1.63	1.87	21.48	14.60%
100	161.60	184.45	1.62	1.84	22.85	14.14%
150	234.04	263.69	1.56	1.76	29.65	12.67%
200	306.46	342.91	1.53	1.71	36.45	11.89%
250	378.90	422.14	1.52	1.69	43.24	11.41%
300	451.32	501.36	1.50	1.67	50.04	11.09%
350	523.75	580.59	1.50	1.66	56.84	10.85%
400	596.17	659.82	1.49	1.65	63.65	10.68%
450	668.61	739.05	1.49	1.64	70.44	10.54%
500	741.03	818.27	1.48	1.64	77.24	10.42%
600	885.88	976.72	1.48	1.63	90.84	10.25%
700	1,030.74	1,135.18	1.47	1.62	104.44	10.13%
800	1,175.59	1,293.63	1.47	1.62	118.04	10.04%
900	1,320.45	1,452.09	1.47	1.61	131.64	9.97%
1000	1,465.30	1,610.54	1.47	1.61	145.24	9.91%
1500	2,189.58	2,402.81	1.46	1.60	213.23	9.74%
2000	2,913.86	3,195.08	1.46	1.60	281.22	9.65%
5000	7,259.52	7,948.70	1.45	1.59	689.18	9.49%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 29.92	\$ 36.55
ALL GAS CONSUMED	\$ 0.69747	\$ 0.85194
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	29.92	37.25			7.33	24.50%
1	31.03	38.51	31.03	38.51	7.48	24.11%
2	32.14	39.77	16.07	19.89	7.63	23.74%
3	33.25	41.03	11.08	13.68	7.78	23.40%
5	35.47	43.56	7.09	8.71	8.09	22.81%
7	37.69	46.09	5.38	6.58	8.40	22.29%
10	41.02	49.89	4.10	4.99	8.87	21.62%
15	46.57	56.21	3.10	3.75	9.64	20.70%
20	52.12	62.53	2.61	3.13	10.41	19.97%
25	57.67	68.85	2.31	2.75	11.18	19.39%
30	63.22	75.17	2.11	2.51	11.95	18.90%
35	68.77	81.49	1.96	2.33	12.72	18.50%
40	74.32	87.81	1.86	2.20	13.49	18.15%
45	79.87	94.13	1.77	2.09	14.26	17.85%
50	85.42	100.45	1.71	2.01	15.03	17.60%
60	96.52	113.10	1.61	1.89	16.58	17.18%
70	107.62	125.75	1.54	1.80	18.13	16.85%
80	118.72	138.40	1.48	1.73	19.68	16.58%
90	129.82	151.05	1.44	1.68	21.23	16.35%
100	140.92	163.70	1.41	1.64	22.78	16.17%
150	196.43	226.94	1.31	1.51	30.51	15.53%
200	251.94	290.18	1.26	1.45	38.24	15.18%
250	307.45	353.42	1.23	1.41	45.97	14.95%
300	362.96	416.66	1.21	1.39	53.70	14.80%
350	418.47	479.90	1.20	1.37	61.43	14.68%
400	473.98	543.14	1.18	1.36	69.16	14.59%
450	529.49	606.38	1.18	1.35	76.89	14.52%
500	585.00	669.62	1.17	1.34	84.62	14.46%
600	696.02	796.09	1.16	1.33	100.07	14.38%
700	807.04	922.56	1.15	1.32	115.52	14.31%
800	918.06	1,049.03	1.15	1.31	130.97	14.27%
900	1,029.08	1,175.50	1.14	1.31	146.42	14.23%
1000	1,140.10	1,301.97	1.14	1.30	161.87	14.20%
1500	1,695.24	1,934.36	1.13	1.29	239.12	14.11%
2000	2,250.38	2,566.75	1.13	1.28	316.37	14.06%
5000	5,581.22	6,361.09	1.12	1.27	779.87	13.97%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 29.92	\$ 36.55
ALL GAS CONSUMED	\$ 0.69747	\$ 0.85194
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	29.92	29.11			(0.81)	-2.71%
1	31.03	30.37	31.03	30.37	(0.66)	-2.13%
2	32.14	31.63	16.07	15.82	(0.51)	-1.59%
3	33.25	32.89	11.08	10.96	(0.36)	-1.08%
5	35.47	35.42	7.09	7.08	(0.05)	-0.14%
7	37.69	37.95	5.38	5.42	0.26	0.69%
10	41.02	41.75	4.10	4.18	0.73	1.78%
15	46.57	48.07	3.10	3.20	1.50	3.22%
20	52.12	54.39	2.61	2.72	2.27	4.36%
25	57.67	60.71	2.31	2.43	3.04	5.27%
30	63.22	67.03	2.11	2.23	3.81	6.03%
35	68.77	73.35	1.96	2.10	4.58	6.66%
40	74.32	79.67	1.86	1.99	5.35	7.20%
45	79.87	85.99	1.77	1.91	6.12	7.66%
50	85.42	92.31	1.71	1.85	6.89	8.07%
60	96.52	104.96	1.61	1.75	8.44	8.74%
70	107.62	117.61	1.54	1.68	9.99	9.28%
80	118.72	130.26	1.48	1.63	11.54	9.72%
90	129.82	142.91	1.44	1.59	13.09	10.08%
100	140.92	155.56	1.41	1.56	14.64	10.39%
150	196.43	218.80	1.31	1.46	22.37	11.39%
200	251.94	282.04	1.26	1.41	30.10	11.95%
250	307.45	345.28	1.23	1.38	37.83	12.30%
300	362.96	408.52	1.21	1.36	45.56	12.55%
350	418.47	471.76	1.20	1.35	53.29	12.73%
400	473.98	535.00	1.18	1.34	61.02	12.87%
450	529.49	598.24	1.18	1.33	68.75	12.98%
500	585.00	661.48	1.17	1.32	76.48	13.07%
600	696.02	787.95	1.16	1.31	91.93	13.21%
700	807.04	914.42	1.15	1.31	107.38	13.31%
800	918.06	1,040.89	1.15	1.30	122.83	13.38%
900	1,029.08	1,167.36	1.14	1.30	138.28	13.44%
1000	1,140.10	1,293.83	1.14	1.29	153.73	13.48%
1500	1,695.24	1,926.22	1.13	1.28	230.98	13.63%
2000	2,250.38	2,558.61	1.13	1.28	308.23	13.70%
5000	5,581.22	6,352.95	1.12	1.27	771.73	13.83%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
LESS THAN OR EQUAL TO 6,440 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 29.92	\$ 36.55
ALL GAS CONSUMED	\$ 0.69747	\$ 0.85194
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	29.92	36.55			6.63	22.16%
1	31.03	37.81	31.03	37.81	6.78	21.85%
2	32.14	39.07	16.07	19.54	6.93	21.56%
3	33.25	40.33	11.08	13.44	7.08	21.29%
5	35.47	42.86	7.09	8.57	7.39	20.83%
7	37.69	45.39	5.38	6.48	7.70	20.43%
10	41.02	49.19	4.10	4.92	8.17	19.92%
15	46.57	55.51	3.10	3.70	8.94	19.20%
20	52.12	61.83	2.61	3.09	9.71	18.63%
25	57.67	68.15	2.31	2.73	10.48	18.17%
30	63.22	74.47	2.11	2.48	11.25	17.80%
35	68.77	80.79	1.96	2.31	12.02	17.48%
40	74.32	87.11	1.86	2.18	12.79	17.21%
45	79.87	93.43	1.77	2.08	13.56	16.98%
50	85.42	99.75	1.71	2.00	14.33	16.78%
60	96.52	112.40	1.61	1.87	15.88	16.45%
70	107.62	125.05	1.54	1.79	17.43	16.20%
80	118.72	137.70	1.48	1.72	18.98	15.99%
90	129.82	150.35	1.44	1.67	20.53	15.81%
100	140.92	163.00	1.41	1.63	22.08	15.67%
150	196.43	226.24	1.31	1.51	29.81	15.18%
200	251.94	289.48	1.26	1.45	37.54	14.90%
250	307.45	352.72	1.23	1.41	45.27	14.72%
300	362.96	415.96	1.21	1.39	53.00	14.60%
350	418.47	479.20	1.20	1.37	60.73	14.51%
400	473.98	542.44	1.18	1.36	68.46	14.44%
450	529.49	605.68	1.18	1.35	76.19	14.39%
500	585.00	668.92	1.17	1.34	83.92	14.35%
600	696.02	795.39	1.16	1.33	99.37	14.28%
700	807.04	921.86	1.15	1.32	114.82	14.23%
800	918.06	1,048.33	1.15	1.31	130.27	14.19%
900	1,029.08	1,174.80	1.14	1.31	145.72	14.16%
1000	1,140.10	1,301.27	1.14	1.30	161.17	14.14%
1500	1,695.24	1,933.66	1.13	1.29	238.42	14.06%
2000	2,250.38	2,566.05	1.13	1.28	315.67	14.03%
5000	5,581.22	6,360.39	1.12	1.27	779.17	13.96%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 57.00	\$ 69.63
ALL GAS CONSUMED	\$ 0.59489	\$ 0.72574
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

				DIFFERENCE	
THM	Present	Proposed	Present	Proposed	
	\$	\$	\$/Thm	\$/Thm	Amount \$ Percent %
Usage					
0	57.00	70.33			13.33 23.39%
1	58.00	71.47	58.00	71.47	13.47 23.22%
2	59.00	72.61	29.50	36.31	13.61 23.07%
3	60.00	73.75	20.00	24.58	13.75 22.92%
5	62.02	76.03	12.40	15.21	14.01 22.59%
7	64.04	78.31	9.15	11.19	14.27 22.28%
10	67.06	81.73	6.71	8.17	14.67 21.88%
15	72.09	87.42	4.81	5.83	15.33 21.27%
20	77.12	93.11	3.86	4.66	15.99 20.73%
25	82.15	98.80	3.29	3.95	16.65 20.27%
30	87.18	104.49	2.91	3.48	17.31 19.86%
35	92.21	110.18	2.63	3.15	17.97 19.49%
40	97.24	115.87	2.43	2.90	18.63 19.16%
45	102.27	121.56	2.27	2.70	19.29 18.86%
50	107.30	127.25	2.15	2.55	19.95 18.59%
60	117.38	138.64	1.96	2.31	21.26 18.11%
70	127.46	150.03	1.82	2.14	22.57 17.71%
80	137.54	161.42	1.72	2.02	23.88 17.36%
90	147.62	172.81	1.64	1.92	25.19 17.06%
100	157.70	184.20	1.58	1.84	26.50 16.80%
150	208.08	241.13	1.39	1.61	33.05 15.88%
200	258.46	298.06	1.29	1.49	39.60 15.32%
250	308.84	354.99	1.24	1.42	46.15 14.94%
300	359.22	411.92	1.20	1.37	52.70 14.67%
350	409.60	468.85	1.17	1.34	59.25 14.47%
400	459.98	525.78	1.15	1.31	65.80 14.30%
450	510.36	582.71	1.13	1.29	72.35 14.18%
500	560.74	639.64	1.12	1.28	78.90 14.07%
600	661.51	753.49	1.10	1.26	91.98 13.90%
700	762.28	867.34	1.09	1.24	105.06 13.78%
800	863.05	981.19	1.08	1.23	118.14 13.69%
900	963.82	1,095.04	1.07	1.22	131.22 13.61%
1000	1,064.59	1,208.89	1.06	1.21	144.30 13.55%
1215	1,281.25	1,453.68	1.05	1.20	172.43 13.46%
1500	1,568.45	1,778.18	1.05	1.19	209.73 13.37%
2000	2,072.30	2,347.47	1.04	1.17	275.17 13.28%
5000	5,095.41	5,763.21	1.02	1.15	667.80 13.11%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 57.00	\$ 69.63
ALL GAS CONSUMED	\$ 0.59489	\$ 0.72574
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

				DIFFERENCE	
THM	Present	Proposed	Present	Proposed	
	\$	\$	\$/Thm	\$/Thm	Amount \$ Percent %
Usage					
0	57.00	62.19			5.19 9.11%
1	58.00	63.33	58.00	63.33	5.33 9.19%
2	59.00	64.47	29.50	32.24	5.47 9.27%
3	60.00	65.61	20.00	21.87	5.61 9.35%
5	62.02	67.89	12.40	13.58	5.87 9.46%
7	64.04	70.17	9.15	10.02	6.13 9.57%
10	67.06	73.59	6.71	7.36	6.53 9.74%
15	72.09	79.28	4.81	5.29	7.19 9.97%
20	77.12	84.97	3.86	4.25	7.85 10.18%
25	82.15	90.66	3.29	3.63	8.51 10.36%
30	87.18	96.35	2.91	3.21	9.17 10.52%
35	92.21	102.04	2.63	2.92	9.83 10.66%
40	97.24	107.73	2.43	2.69	10.49 10.79%
45	102.27	113.42	2.27	2.52	11.15 10.90%
50	107.30	119.11	2.15	2.38	11.81 11.01%
60	117.38	130.50	1.96	2.18	13.12 11.18%
70	127.46	141.89	1.82	2.03	14.43 11.32%
80	137.54	153.28	1.72	1.92	15.74 11.44%
90	147.62	164.67	1.64	1.83	17.05 11.55%
100	157.70	176.06	1.58	1.76	18.36 11.64%
150	208.08	232.99	1.39	1.55	24.91 11.97%
200	258.46	289.92	1.29	1.45	31.46 12.17%
250	308.84	346.85	1.24	1.39	38.01 12.31%
300	359.22	403.78	1.20	1.35	44.56 12.40%
350	409.60	460.71	1.17	1.32	51.11 12.48%
400	459.98	517.64	1.15	1.29	57.66 12.54%
450	510.36	574.57	1.13	1.28	64.21 12.58%
500	560.74	631.50	1.12	1.26	70.76 12.62%
600	661.51	745.35	1.10	1.24	83.84 12.67%
700	762.28	859.20	1.09	1.23	96.92 12.71%
800	863.05	973.05	1.08	1.22	110.00 12.75%
900	963.82	1,086.90	1.07	1.21	123.08 12.77%
1000	1,064.59	1,200.75	1.06	1.20	136.16 12.79%
1215	1,281.25	1,445.54	1.05	1.19	164.29 12.82%
1500	1,568.45	1,770.04	1.05	1.18	201.59 12.85%
2000	2,072.30	2,339.33	1.04	1.17	267.03 12.89%
5000	5,095.41	5,755.07	1.02	1.15	659.66 12.95%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
SMALL GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 6,440 THM AND LESS THAN OR EQUAL TO 64,400 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 57.00	\$ 69.63
ALL GAS CONSUMED	\$ 0.59489	\$ 0.72574
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
MERCHANT FUNCTION CHARGE	\$ 0.00102	\$ 0.00102
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

				DIFFERENCE		
THM	Present	Proposed	Present	Proposed	Amount	Percent
	\$	\$	\$/Thm	\$/Thm	\$	%
Usage						
0	57.00	69.63			12.63	22.16%
1	58.00	70.77	58.00	70.77	12.77	22.02%
2	59.00	71.91	29.50	35.96	12.91	21.88%
3	60.00	73.05	20.00	24.35	13.05	21.75%
5	62.02	75.33	12.40	15.07	13.31	21.46%
7	64.04	77.61	9.15	11.09	13.57	21.19%
10	67.06	81.03	6.71	8.10	13.97	20.83%
15	72.09	86.72	4.81	5.78	14.63	20.29%
20	77.12	92.41	3.86	4.62	15.29	19.83%
25	82.15	98.10	3.29	3.92	15.95	19.42%
30	87.18	103.79	2.91	3.46	16.61	19.05%
35	92.21	109.48	2.63	3.13	17.27	18.73%
40	97.24	115.17	2.43	2.88	17.93	18.44%
45	102.27	120.86	2.27	2.69	18.59	18.18%
50	107.30	126.55	2.15	2.53	19.25	17.94%
60	117.38	137.94	1.96	2.30	20.56	17.52%
70	127.46	149.33	1.82	2.13	21.87	17.16%
80	137.54	160.72	1.72	2.01	23.18	16.85%
90	147.62	172.11	1.64	1.91	24.49	16.59%
100	157.70	183.50	1.58	1.84	25.80	16.36%
150	208.08	240.43	1.39	1.60	32.35	15.55%
200	258.46	297.36	1.29	1.49	38.90	15.05%
250	308.84	354.29	1.24	1.42	45.45	14.72%
300	359.22	411.22	1.20	1.37	52.00	14.48%
350	409.60	468.15	1.17	1.34	58.55	14.29%
400	459.98	525.08	1.15	1.31	65.10	14.15%
450	510.36	582.01	1.13	1.29	71.65	14.04%
500	560.74	638.94	1.12	1.28	78.20	13.95%
600	661.51	752.79	1.10	1.25	91.28	13.80%
700	762.28	866.64	1.09	1.24	104.36	13.69%
800	863.05	980.49	1.08	1.23	117.44	13.61%
900	963.82	1,094.34	1.07	1.22	130.52	13.54%
1000	1,064.59	1,208.19	1.06	1.21	143.60	13.49%
1215	1,281.25	1,452.98	1.05	1.20	171.73	13.40%
1500	1,568.45	1,777.48	1.05	1.18	209.03	13.33%
2000	2,072.30	2,346.77	1.04	1.17	274.47	13.24%
5000	5,095.41	5,762.51	1.02	1.15	667.10	13.09%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 267.11	\$ 326.09
ALL GAS CONSUMED	\$ 0.45681	\$ 0.55769
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	267.10	326.79			59.69	22.35%
5	271.44	331.64	54.29	66.33	60.20	22.18%
10	275.78	336.49	27.58	33.65	60.71	22.01%
25	288.81	351.04	11.55	14.04	62.23	21.55%
50	310.52	375.27	6.21	7.51	64.75	20.85%
100	353.95	423.74	3.54	4.24	69.79	19.72%
200	440.80	520.68	2.20	2.60	79.88	18.12%
300	527.65	617.62	1.76	2.06	89.97	17.05%
400	614.50	714.56	1.54	1.79	100.06	16.28%
500	701.35	811.50	1.40	1.62	110.15	15.71%
700	875.05	1,005.38	1.25	1.44	130.33	14.89%
900	1,048.75	1,199.26	1.17	1.33	150.51	14.35%
1500	1,569.86	1,780.90	1.05	1.19	211.04	13.44%
3000	2,872.63	3,235.02	0.96	1.08	362.39	12.62%
8000	7,215.18	8,082.07	0.90	1.01	866.89	12.01%
10000	8,952.20	10,020.89	0.90	1.00	1,068.69	11.94%
11000	9,820.71	10,990.30	0.89	1.00	1,169.59	11.91%
12000	10,689.22	11,959.71	0.89	1.00	1,270.49	11.89%
14000	12,426.24	13,898.53	0.89	0.99	1,472.29	11.85%
16000	14,163.26	15,837.35	0.89	0.99	1,674.09	11.82%
18000	15,900.28	17,776.17	0.88	0.99	1,875.89	11.80%
20000	17,637.30	19,714.99	0.88	0.99	2,077.69	11.78%
22000	19,374.32	21,653.81	0.88	0.98	2,279.49	11.77%
24000	21,111.34	23,592.63	0.88	0.98	2,481.29	11.75%
26000	22,848.36	25,531.45	0.88	0.98	2,683.09	11.74%
28000	24,585.38	27,470.27	0.88	0.98	2,884.89	11.73%
30000	26,322.40	29,409.09	0.88	0.98	3,086.69	11.73%
35000	30,664.95	34,256.14	0.88	0.98	3,591.19	11.71%
40000	35,007.50	39,103.19	0.88	0.98	4,095.69	11.70%
43000	37,613.03	42,011.42	0.87	0.98	4,398.39	11.69%
45000	39,350.05	43,950.24	0.87	0.98	4,600.19	11.69%
50000	43,692.60	48,797.29	0.87	0.98	5,104.69	11.68%
54000	47,166.64	52,674.93	0.87	0.98	5,508.29	11.68%
60000	52,377.70	58,491.39	0.87	0.97	6,113.69	11.67%
70000	61,062.80	68,185.49	0.87	0.97	7,122.69	11.66%
80000	69,747.90	77,879.59	0.87	0.97	8,131.69	11.66%
90000	78,433.00	87,573.69	0.87	0.97	9,140.69	11.65%
95000	82,775.55	92,420.74	0.87	0.97	9,645.19	11.65%
100000	87,118.10	97,267.79	0.87	0.97	10,149.69	11.65%
108000	94,066.18	105,023.07	0.87	0.97	10,956.89	11.65%
110000	95,803.20	106,961.89	0.87	0.97	11,158.69	11.65%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 267.11	\$ 326.09
ALL GAS CONSUMED	\$ 0.45681	\$ 0.55769
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	267.10	318.65			51.55	19.30%
5	271.44	323.50	54.29	64.70	52.06	19.18%
10	275.78	328.35	27.58	32.84	52.57	19.06%
25	288.81	342.90	11.55	13.72	54.09	18.73%
50	310.52	367.13	6.21	7.34	56.61	18.23%
100	353.95	415.60	3.54	4.16	61.65	17.42%
200	440.80	512.54	2.20	2.56	71.74	16.27%
300	527.65	609.48	1.76	2.03	81.83	15.51%
400	614.50	706.42	1.54	1.77	91.92	14.96%
500	701.35	803.36	1.40	1.61	102.01	14.54%
700	875.05	997.24	1.25	1.42	122.19	13.96%
900	1,048.75	1,191.12	1.17	1.32	142.37	13.58%
1500	1,569.86	1,772.76	1.05	1.18	202.90	12.92%
3000	2,872.63	3,226.88	0.96	1.08	354.25	12.33%
8000	7,215.18	8,073.93	0.90	1.01	858.75	11.90%
10000	8,952.20	10,012.75	0.90	1.00	1,060.55	11.85%
11000	9,820.71	10,982.16	0.89	1.00	1,161.45	11.83%
12000	10,689.22	11,951.57	0.89	1.00	1,262.35	11.81%
14000	12,426.24	13,890.39	0.89	0.99	1,464.15	11.78%
16000	14,163.26	15,829.21	0.89	0.99	1,665.95	11.76%
18000	15,900.28	17,768.03	0.88	0.99	1,867.75	11.75%
20000	17,637.30	19,706.85	0.88	0.99	2,069.55	11.73%
22000	19,374.32	21,645.67	0.88	0.98	2,271.35	11.72%
24000	21,111.34	23,584.49	0.88	0.98	2,473.15	11.71%
26000	22,848.36	25,523.31	0.88	0.98	2,674.95	11.71%
28000	24,585.38	27,462.13	0.88	0.98	2,876.75	11.70%
30000	26,322.40	29,400.95	0.88	0.98	3,078.55	11.70%
35000	30,664.95	34,248.00	0.88	0.98	3,583.05	11.68%
40000	35,007.50	39,095.05	0.88	0.98	4,087.55	11.68%
43000	37,613.03	42,003.28	0.87	0.98	4,390.25	11.67%
45000	39,350.05	43,942.10	0.87	0.98	4,592.05	11.67%
50000	43,692.60	48,789.15	0.87	0.98	5,096.55	11.66%
54000	47,166.64	52,666.79	0.87	0.98	5,500.15	11.66%
60000	52,377.70	58,483.25	0.87	0.97	6,105.55	11.66%
70000	61,062.80	68,177.35	0.87	0.97	7,114.55	11.65%
80000	69,747.90	77,871.45	0.87	0.97	8,123.55	11.65%
90000	78,433.00	87,565.55	0.87	0.97	9,132.55	11.64%
95000	82,775.55	92,412.60	0.87	0.97	9,637.05	11.64%
100000	87,118.10	97,259.65	0.87	0.97	10,141.55	11.64%
108000	94,066.18	105,014.93	0.87	0.97	10,948.75	11.64%
110000	95,803.20	106,953.75	0.87	0.97	11,150.55	11.64%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 267.11	\$ 326.09
ALL GAS CONSUMED	\$ 0.45681	\$ 0.55769
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	267.10	326.09			58.99	22.09%
5	271.44	330.94	54.29	66.19	59.50	21.92%
10	275.78	335.79	27.58	33.58	60.01	21.76%
25	288.81	350.34	11.55	14.01	61.53	21.30%
50	310.52	374.57	6.21	7.49	64.05	20.63%
100	353.95	423.04	3.54	4.23	69.09	19.52%
200	440.80	519.98	2.20	2.60	79.18	17.96%
300	527.65	616.92	1.76	2.06	89.27	16.92%
400	614.50	713.86	1.54	1.78	99.36	16.17%
500	701.35	810.80	1.40	1.62	109.45	15.61%
700	875.05	1,004.68	1.25	1.44	129.63	14.81%
900	1,048.75	1,198.56	1.17	1.33	149.81	14.28%
1500	1,569.86	1,780.20	1.05	1.19	210.34	13.40%
3000	2,872.63	3,234.32	0.96	1.08	361.69	12.59%
8000	7,215.18	8,081.37	0.90	1.01	866.19	12.01%
10000	8,952.20	10,020.19	0.90	1.00	1,067.99	11.93%
11000	9,820.71	10,989.60	0.89	1.00	1,168.89	11.90%
12000	10,689.22	11,959.01	0.89	1.00	1,269.79	11.88%
14000	12,426.24	13,897.83	0.89	0.99	1,471.59	11.84%
16000	14,163.26	15,836.65	0.89	0.99	1,673.39	11.82%
18000	15,900.28	17,775.47	0.88	0.99	1,875.19	11.79%
20000	17,637.30	19,714.29	0.88	0.99	2,076.99	11.78%
22000	19,374.32	21,653.11	0.88	0.98	2,278.79	11.76%
24000	21,111.34	23,591.93	0.88	0.98	2,480.59	11.75%
26000	22,848.36	25,530.75	0.88	0.98	2,682.39	11.74%
28000	24,585.38	27,469.57	0.88	0.98	2,884.19	11.73%
30000	26,322.40	29,408.39	0.88	0.98	3,085.99	11.72%
35000	30,664.95	34,255.44	0.88	0.98	3,590.49	11.71%
40000	35,007.50	39,102.49	0.88	0.98	4,094.99	11.70%
43000	37,613.03	42,010.72	0.87	0.98	4,397.69	11.69%
45000	39,350.05	43,949.54	0.87	0.98	4,599.49	11.69%
50000	43,692.60	48,796.59	0.87	0.98	5,103.99	11.68%
54000	47,166.64	52,674.23	0.87	0.98	5,507.59	11.68%
60000	52,377.70	58,490.69	0.87	0.97	6,112.99	11.67%
70000	61,062.80	68,184.79	0.87	0.97	7,121.99	11.66%
80000	69,747.90	77,878.89	0.87	0.97	8,130.99	11.66%
90000	78,433.00	87,572.99	0.87	0.97	9,139.99	11.65%
95000	82,775.55	92,420.04	0.87	0.97	9,644.49	11.65%
100000	87,118.10	97,267.09	0.87	0.97	10,148.99	11.65%
108000	94,066.18	105,022.37	0.87	0.97	10,956.19	11.65%
110000	95,803.20	106,961.19	0.87	0.97	11,157.99	11.65%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,211.59	\$ 1,479.13
ALL GAS CONSUMED	\$ 0.42709	\$ 0.52140
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	1,211.54	1,479.83			268.29	22.14%
	5	1,215.74	1,484.50	243.15	296.90	268.76	22.11%
	10	1,219.94	1,489.17	121.99	148.92	269.23	22.07%
	25	1,232.53	1,503.17	49.30	60.13	270.64	21.96%
	50	1,253.50	1,526.50	25.07	30.53	273.00	21.78%
	100	1,295.44	1,573.16	12.95	15.73	277.72	21.44%
	200	1,379.32	1,666.47	6.90	8.33	287.15	20.82%
	300	1,463.20	1,759.78	4.88	5.87	296.58	20.27%
	400	1,547.08	1,853.09	3.87	4.63	306.01	19.78%
	500	1,630.96	1,946.40	3.26	3.89	315.44	19.34%
	700	1,798.72	2,133.02	2.57	3.05	334.30	18.59%
	900	1,966.48	2,319.64	2.18	2.58	353.16	17.96%
	1500	2,469.75	2,879.51	1.65	1.92	409.76	16.59%
	3000	3,727.94	4,279.19	1.24	1.43	551.25	14.79%
	8000	7,921.90	8,944.79	0.99	1.12	1,022.89	12.91%
	10000	9,599.48	10,811.03	0.96	1.08	1,211.55	12.62%
	11000	10,438.27	11,744.15	0.95	1.07	1,305.88	12.51%
	12000	11,277.06	12,677.27	0.94	1.06	1,400.21	12.42%
	14000	12,954.64	14,543.51	0.93	1.04	1,588.87	12.26%
	16000	14,632.22	16,409.75	0.91	1.03	1,777.53	12.15%
	18000	16,309.80	18,275.99	0.91	1.02	1,966.19	12.06%
	20000	17,987.38	20,142.23	0.90	1.01	2,154.85	11.98%
	22000	19,664.96	22,008.47	0.89	1.00	2,343.51	11.92%
	24000	21,342.54	23,874.71	0.89	0.99	2,532.17	11.86%
	26000	23,020.12	25,740.95	0.89	0.99	2,720.83	11.82%
	28000	24,697.70	27,607.19	0.88	0.99	2,909.49	11.78%
	30000	26,375.28	29,473.43	0.88	0.98	3,098.15	11.75%
	35000	30,569.24	34,139.03	0.87	0.98	3,569.79	11.68%
	40000	34,763.20	38,804.63	0.87	0.97	4,041.43	11.63%
	43000	37,279.57	41,603.99	0.87	0.97	4,324.42	11.60%
	45000	38,957.15	43,470.23	0.87	0.97	4,513.08	11.58%
	50000	43,151.11	48,135.83	0.86	0.96	4,984.72	11.55%
	54000	46,506.27	51,868.31	0.86	0.96	5,362.04	11.53%
	60000	51,539.02	57,467.03	0.86	0.96	5,928.01	11.50%
	70000	59,926.93	66,798.23	0.86	0.95	6,871.30	11.47%
	80000	68,314.84	76,129.43	0.85	0.95	7,814.59	11.44%
	90000	76,702.75	85,460.63	0.85	0.95	8,757.88	11.42%
	95000	80,896.71	90,126.23	0.85	0.95	9,229.52	11.41%
	100000	85,090.67	94,791.83	0.85	0.95	9,701.16	11.40%
	108000	91,801.00	102,256.79	0.85	0.95	10,455.79	11.39%
	150000	127,030.23	141,447.83	0.85	0.94	14,417.60	11.35%
	200000	168,969.79	188,103.83	0.84	0.94	19,134.04	11.32%
	250000	210,909.35	234,759.83	0.84	0.94	23,850.48	11.31%
	300000	252,848.91	281,415.83	0.84	0.94	28,566.92	11.30%
	350000	294,788.47	328,071.83	0.84	0.94	33,283.36	11.29%
	400000	336,728.03	374,727.83	0.84	0.94	37,999.80	11.29%
	450000	378,667.59	421,383.83	0.84	0.94	42,716.24	11.28%
	500000	420,607.15	468,039.83	0.84	0.94	47,432.68	11.28%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,211.59	\$ 1,479.13
ALL GAS CONSUMED	\$ 0.42709	\$ 0.52140
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	1,211.54	1,471.69			260.15	21.47%
	5	1,215.74	1,476.36	243.15	295.27	260.62	21.44%
	10	1,219.94	1,481.03	121.99	148.10	261.09	21.40%
	25	1,232.53	1,495.03	49.30	59.80	262.50	21.30%
	50	1,253.50	1,518.36	25.07	30.37	264.86	21.13%
	100	1,295.44	1,565.02	12.95	15.65	269.58	20.81%
	200	1,379.32	1,658.33	6.90	8.29	279.01	20.23%
	300	1,463.20	1,751.64	4.88	5.84	288.44	19.71%
	400	1,547.08	1,844.95	3.87	4.61	297.87	19.25%
	500	1,630.96	1,938.26	3.26	3.88	307.30	18.84%
	700	1,798.72	2,124.88	2.57	3.04	326.16	18.13%
	900	1,966.48	2,311.50	2.18	2.57	345.02	17.55%
	1500	2,469.75	2,871.37	1.65	1.91	401.62	16.26%
	3000	3,727.94	4,271.05	1.24	1.42	543.11	14.57%
	8000	7,921.90	8,936.65	0.99	1.12	1,014.75	12.81%
	10000	9,599.48	10,802.89	0.96	1.08	1,203.41	12.54%
	11000	10,438.27	11,736.01	0.95	1.07	1,297.74	12.43%
	12000	11,277.06	12,669.13	0.94	1.06	1,392.07	12.34%
	14000	12,954.64	14,535.37	0.93	1.04	1,580.73	12.20%
	16000	14,632.22	16,401.61	0.91	1.03	1,769.39	12.09%
	18000	16,309.80	18,267.85	0.91	1.01	1,958.05	12.01%
	20000	17,987.38	20,134.09	0.90	1.01	2,146.71	11.93%
	22000	19,664.96	22,000.33	0.89	1.00	2,335.37	11.88%
	24000	21,342.54	23,866.57	0.89	0.99	2,524.03	11.83%
	26000	23,020.12	25,732.81	0.89	0.99	2,712.69	11.78%
	28000	24,697.70	27,599.05	0.88	0.99	2,901.35	11.75%
	30000	26,375.28	29,465.29	0.88	0.98	3,090.01	11.72%
	35000	30,569.24	34,130.89	0.87	0.98	3,561.65	11.65%
	40000	34,763.20	38,796.49	0.87	0.97	4,033.29	11.60%
	43000	37,279.57	41,595.85	0.87	0.97	4,316.28	11.58%
	45000	38,957.15	43,462.09	0.87	0.97	4,504.94	11.56%
	50000	43,151.11	48,127.69	0.86	0.96	4,976.58	11.53%
	54000	46,506.27	51,860.17	0.86	0.96	5,353.90	11.51%
	60000	51,539.02	57,458.89	0.86	0.96	5,919.87	11.49%
	70000	59,926.93	66,790.09	0.86	0.95	6,863.16	11.45%
	80000	68,314.84	76,121.29	0.85	0.95	7,806.45	11.43%
	90000	76,702.75	85,452.49	0.85	0.95	8,749.74	11.41%
	95000	80,896.71	90,118.09	0.85	0.95	9,221.38	11.40%
	100000	85,090.67	94,783.69	0.85	0.95	9,693.02	11.39%
	108000	91,801.00	102,248.65	0.85	0.95	10,447.65	11.38%
	150000	127,030.23	141,439.69	0.85	0.94	14,409.46	11.34%
	200000	168,969.79	188,095.69	0.84	0.94	19,125.90	11.32%
	250000	210,909.35	234,751.69	0.84	0.94	23,842.34	11.30%
	300000	252,848.91	281,407.69	0.84	0.94	28,558.78	11.29%
	350000	294,788.47	328,063.69	0.84	0.94	33,275.22	11.29%
	400000	336,728.03	374,719.69	0.84	0.94	37,991.66	11.28%
	450000	378,667.59	421,375.69	0.84	0.94	42,708.10	11.28%
	500000	420,607.15	468,031.69	0.84	0.94	47,424.54	11.28%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,211.59	\$ 1,479.13
ALL GAS CONSUMED	\$ 0.42709	\$ 0.52140
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	1,211.54	1,479.13			267.59	22.09%
	5	1,215.74	1,483.80	243.15	296.76	268.06	22.05%
	10	1,219.94	1,488.47	121.99	148.85	268.53	22.01%
	25	1,232.53	1,502.47	49.30	60.10	269.94	21.90%
	50	1,253.50	1,525.80	25.07	30.52	272.30	21.72%
	100	1,295.44	1,572.46	12.95	15.72	277.02	21.38%
	200	1,379.32	1,665.77	6.90	8.33	286.45	20.77%
	300	1,463.20	1,759.08	4.88	5.86	295.88	20.22%
	400	1,547.08	1,852.39	3.87	4.63	305.31	19.73%
	500	1,630.96	1,945.70	3.26	3.89	314.74	19.30%
	700	1,798.72	2,132.32	2.57	3.05	333.60	18.55%
	900	1,966.48	2,318.94	2.18	2.58	352.46	17.92%
	1500	2,469.75	2,878.81	1.65	1.92	409.06	16.56%
	3000	3,727.94	4,278.49	1.24	1.43	550.55	14.77%
	8000	7,921.90	8,944.09	0.99	1.12	1,022.19	12.90%
	10000	9,599.48	10,810.33	0.96	1.08	1,210.85	12.61%
	11000	10,438.27	11,743.45	0.95	1.07	1,305.18	12.50%
	12000	11,277.06	12,676.57	0.94	1.06	1,399.51	12.41%
	14000	12,954.64	14,542.81	0.93	1.04	1,588.17	12.26%
	16000	14,632.22	16,409.05	0.91	1.03	1,776.83	12.14%
	18000	16,309.80	18,275.29	0.91	1.02	1,965.49	12.05%
	20000	17,987.38	20,141.53	0.90	1.01	2,154.15	11.98%
	22000	19,664.96	22,007.77	0.89	1.00	2,342.81	11.91%
	24000	21,342.54	23,874.01	0.89	0.99	2,531.47	11.86%
	26000	23,020.12	25,740.25	0.89	0.99	2,720.13	11.82%
	28000	24,697.70	27,606.49	0.88	0.99	2,908.79	11.78%
	30000	26,375.28	29,472.73	0.88	0.98	3,097.45	11.74%
	35000	30,569.24	34,138.33	0.87	0.98	3,569.09	11.68%
	40000	34,763.20	38,803.93	0.87	0.97	4,040.73	11.62%
	43000	37,279.57	41,603.29	0.87	0.97	4,323.72	11.60%
	45000	38,957.15	43,469.53	0.87	0.97	4,512.38	11.58%
	50000	43,151.11	48,135.13	0.86	0.96	4,984.02	11.55%
	54000	46,506.27	51,867.61	0.86	0.96	5,361.34	11.53%
	60000	51,539.02	57,466.33	0.86	0.96	5,927.31	11.50%
	70000	59,926.93	66,797.53	0.86	0.95	6,870.60	11.46%
	80000	68,314.84	76,128.73	0.85	0.95	7,813.89	11.44%
	90000	76,702.75	85,459.93	0.85	0.95	8,757.18	11.42%
	95000	80,896.71	90,125.53	0.85	0.95	9,228.82	11.41%
	100000	85,090.67	94,791.13	0.85	0.95	9,700.46	11.40%
	108000	91,801.00	102,256.09	0.85	0.95	10,455.09	11.39%
	150000	127,030.23	141,447.13	0.85	0.94	14,416.90	11.35%
	200000	168,969.79	188,103.13	0.84	0.94	19,133.34	11.32%
	250000	210,909.35	234,759.13	0.84	0.94	23,849.78	11.31%
	300000	252,848.91	281,415.13	0.84	0.94	28,566.22	11.30%
	350000	294,788.47	328,071.13	0.84	0.94	33,282.66	11.29%
	400000	336,728.03	374,727.13	0.84	0.94	37,999.10	11.28%
	450000	378,667.59	421,383.13	0.84	0.94	42,715.54	11.28%
	500000	420,607.15	468,039.13	0.84	0.94	47,431.98	11.28%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,986.82	\$ 3,649.50
ALL GAS CONSUMED	\$ 0.23433	\$ 0.28633
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,986.69	3,650.20			663.51	22.22%
5	2,989.92	3,653.69	597.98	730.74	663.77	22.20%
10	2,993.15	3,657.18	299.32	365.72	664.03	22.18%
25	3,002.84	3,667.65	120.11	146.71	664.81	22.14%
50	3,018.99	3,685.10	60.38	73.70	666.11	22.06%
100	3,051.30	3,720.01	30.51	37.20	668.71	21.92%
200	3,115.90	3,789.81	15.58	18.95	673.91	21.63%
300	3,180.50	3,859.61	10.60	12.87	679.11	21.35%
400	3,245.10	3,929.41	8.11	9.82	684.31	21.09%
500	3,309.70	3,999.21	6.62	8.00	689.51	20.83%
700	3,438.91	4,138.82	4.91	5.91	699.91	20.35%
900	3,568.12	4,278.43	3.96	4.75	710.31	19.91%
1500	3,955.74	4,697.26	2.64	3.13	741.52	18.75%
3000	4,924.80	5,744.34	1.64	1.91	819.54	16.64%
8000	8,155.00	9,234.59	1.02	1.15	1,079.59	13.24%
10000	9,447.08	10,630.69	0.94	1.06	1,183.61	12.53%
11000	10,093.12	11,328.74	0.92	1.03	1,235.62	12.24%
12000	10,739.16	12,026.79	0.89	1.00	1,287.63	11.99%
14000	12,031.24	13,422.89	0.86	0.96	1,391.65	11.57%
16000	13,323.32	14,818.99	0.83	0.93	1,495.67	11.23%
18000	14,615.40	16,215.09	0.81	0.90	1,599.69	10.95%
20000	15,907.48	17,611.19	0.80	0.88	1,703.71	10.71%
22000	17,199.56	19,007.29	0.78	0.86	1,807.73	10.51%
24000	18,491.64	20,403.39	0.77	0.85	1,911.75	10.34%
26000	19,783.72	21,799.49	0.76	0.84	2,015.77	10.19%
28000	21,075.80	23,195.59	0.75	0.83	2,119.79	10.06%
30000	22,367.88	24,591.69	0.75	0.82	2,223.81	9.94%
35000	25,598.08	28,081.94	0.73	0.80	2,483.86	9.70%
40000	28,828.28	31,572.19	0.72	0.79	2,743.91	9.52%
43000	30,766.40	33,666.34	0.72	0.78	2,899.94	9.43%
45000	32,058.48	35,062.44	0.71	0.78	3,003.96	9.37%
50000	35,288.68	38,552.69	0.71	0.77	3,264.01	9.25%
54000	37,872.84	41,344.89	0.70	0.77	3,472.05	9.17%
60000	41,749.08	45,533.19	0.70	0.76	3,784.11	9.06%
70000	48,209.48	52,513.69	0.69	0.75	4,304.21	8.93%
80000	54,669.88	59,494.19	0.68	0.74	4,824.31	8.82%
90000	61,130.28	66,474.69	0.68	0.74	5,344.41	8.74%
95000	64,360.48	69,964.94	0.68	0.74	5,604.46	8.71%
100000	67,590.68	73,455.19	0.68	0.73	5,864.51	8.68%
108000	72,759.00	79,039.59	0.67	0.73	6,280.59	8.63%
150000	99,892.67	108,357.69	0.67	0.72	8,465.02	8.47%
200000	132,194.65	143,260.19	0.66	0.72	11,065.54	8.37%
250000	164,496.63	178,162.69	0.66	0.71	13,666.06	8.31%
300000	196,798.61	213,065.19	0.66	0.71	16,266.58	8.27%
350000	229,100.59	247,967.69	0.65	0.71	18,867.10	8.24%
400000	261,402.57	282,870.19	0.65	0.71	21,467.62	8.21%
450000	293,704.55	317,772.69	0.65	0.71	24,068.14	8.19%
500000	326,006.53	352,675.19	0.65	0.71	26,668.66	8.18%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,986.82	\$ 3,649.50
ALL GAS CONSUMED	\$ 0.23433	\$ 0.28633
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,986.69	3,642.06			655.37	21.94%
5	2,989.92	3,645.55	597.98	729.11	655.63	21.93%
10	2,993.15	3,649.04	299.32	364.90	655.89	21.91%
25	3,002.84	3,659.51	120.11	146.38	656.67	21.87%
50	3,018.99	3,676.96	60.38	73.54	657.97	21.79%
100	3,051.30	3,711.87	30.51	37.12	660.57	21.65%
200	3,115.90	3,781.67	15.58	18.91	665.77	21.37%
300	3,180.50	3,851.47	10.60	12.84	670.97	21.10%
400	3,245.10	3,921.27	8.11	9.80	676.17	20.84%
500	3,309.70	3,991.07	6.62	7.98	681.37	20.59%
700	3,438.91	4,130.68	4.91	5.90	691.77	20.12%
900	3,568.12	4,270.29	3.96	4.74	702.17	19.68%
1500	3,955.74	4,689.12	2.64	3.13	733.38	18.54%
3000	4,924.80	5,736.20	1.64	1.91	811.40	16.48%
8000	8,155.00	9,226.45	1.02	1.15	1,071.45	13.14%
10000	9,447.08	10,622.55	0.94	1.06	1,175.47	12.44%
11000	10,093.12	11,320.60	0.92	1.03	1,227.48	12.16%
12000	10,739.16	12,018.65	0.89	1.00	1,279.49	11.91%
14000	12,031.24	13,414.75	0.86	0.96	1,383.51	11.50%
16000	13,323.32	14,810.85	0.83	0.93	1,487.53	11.16%
18000	14,615.40	16,206.95	0.81	0.90	1,591.55	10.89%
20000	15,907.48	17,603.05	0.80	0.88	1,695.57	10.66%
22000	17,199.56	18,999.15	0.78	0.86	1,799.59	10.46%
24000	18,491.64	20,395.25	0.77	0.85	1,903.61	10.29%
26000	19,783.72	21,791.35	0.76	0.84	2,007.63	10.15%
28000	21,075.80	23,187.45	0.75	0.83	2,111.65	10.02%
30000	22,367.88	24,583.55	0.75	0.82	2,215.67	9.91%
35000	25,598.08	28,073.80	0.73	0.80	2,475.72	9.67%
40000	28,828.28	31,564.05	0.72	0.79	2,735.77	9.49%
43000	30,766.40	33,658.20	0.72	0.78	2,891.80	9.40%
45000	32,058.48	35,054.30	0.71	0.78	2,995.82	9.34%
50000	35,288.68	38,544.55	0.71	0.77	3,255.87	9.23%
54000	37,872.84	41,336.75	0.70	0.77	3,463.91	9.15%
60000	41,749.08	45,525.05	0.70	0.76	3,775.97	9.04%
70000	48,209.48	52,505.55	0.69	0.75	4,296.07	8.91%
80000	54,669.88	59,486.05	0.68	0.74	4,816.17	8.81%
90000	61,130.28	66,466.55	0.68	0.74	5,336.27	8.73%
95000	64,360.48	69,956.80	0.68	0.74	5,596.32	8.70%
100000	67,590.68	73,447.05	0.68	0.73	5,856.37	8.66%
108000	72,759.00	79,031.45	0.67	0.73	6,272.45	8.62%
150000	99,892.67	108,349.55	0.67	0.72	8,456.88	8.47%
200000	132,194.65	143,252.05	0.66	0.72	11,057.40	8.36%
250000	164,496.63	178,154.55	0.66	0.71	13,657.92	8.30%
300000	196,798.61	213,057.05	0.66	0.71	16,258.44	8.26%
350000	229,100.59	247,959.55	0.65	0.71	18,858.96	8.23%
400000	261,402.57	282,862.05	0.65	0.71	21,459.48	8.21%
450000	293,704.55	317,764.55	0.65	0.71	24,060.00	8.19%
500000	326,006.53	352,667.05	0.65	0.71	26,660.52	8.18%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 540,000 THM AND LESS THAN OR EQUAL TO 1,074,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 2,986.82	\$ 3,649.50
ALL GAS CONSUMED	\$ 0.23433	\$ 0.28633
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	2,986.69	3,649.50			662.81	22.19%
5	2,989.92	3,652.99	597.98	730.60	663.07	22.18%
10	2,993.15	3,656.48	299.32	365.65	663.33	22.16%
25	3,002.84	3,666.95	120.11	146.68	664.11	22.12%
50	3,018.99	3,684.40	60.38	73.69	665.41	22.04%
100	3,051.30	3,719.31	30.51	37.19	668.01	21.89%
200	3,115.90	3,789.11	15.58	18.95	673.21	21.61%
300	3,180.50	3,858.91	10.60	12.86	678.41	21.33%
400	3,245.10	3,928.71	8.11	9.82	683.61	21.07%
500	3,309.70	3,998.51	6.62	8.00	688.81	20.81%
700	3,438.91	4,138.12	4.91	5.91	699.21	20.33%
900	3,568.12	4,277.73	3.96	4.75	709.61	19.89%
1500	3,955.74	4,696.56	2.64	3.13	740.82	18.73%
3000	4,924.80	5,743.64	1.64	1.91	818.84	16.63%
8000	8,155.00	9,233.89	1.02	1.15	1,078.89	13.23%
10000	9,447.08	10,629.99	0.94	1.06	1,182.91	12.52%
11000	10,093.12	11,328.04	0.92	1.03	1,234.92	12.24%
12000	10,739.16	12,026.09	0.89	1.00	1,286.93	11.98%
14000	12,031.24	13,422.19	0.86	0.96	1,390.95	11.56%
16000	13,323.32	14,818.29	0.83	0.93	1,494.97	11.22%
18000	14,615.40	16,214.39	0.81	0.90	1,598.99	10.94%
20000	15,907.48	17,610.49	0.80	0.88	1,703.01	10.71%
22000	17,199.56	19,006.59	0.78	0.86	1,807.03	10.51%
24000	18,491.64	20,402.69	0.77	0.85	1,911.05	10.33%
26000	19,783.72	21,798.79	0.76	0.84	2,015.07	10.19%
28000	21,075.80	23,194.89	0.75	0.83	2,119.09	10.05%
30000	22,367.88	24,590.99	0.75	0.82	2,223.11	9.94%
35000	25,598.08	28,081.24	0.73	0.80	2,483.16	9.70%
40000	28,828.28	31,571.49	0.72	0.79	2,743.21	9.52%
43000	30,766.40	33,665.64	0.72	0.78	2,899.24	9.42%
45000	32,058.48	35,061.74	0.71	0.78	3,003.26	9.37%
50000	35,288.68	38,551.99	0.71	0.77	3,263.31	9.25%
54000	37,872.84	41,344.19	0.70	0.77	3,471.35	9.17%
60000	41,749.08	45,532.49	0.70	0.76	3,783.41	9.06%
70000	48,209.48	52,512.99	0.69	0.75	4,303.51	8.93%
80000	54,669.88	59,493.49	0.68	0.74	4,823.61	8.82%
90000	61,130.28	66,473.99	0.68	0.74	5,343.71	8.74%
95000	64,360.48	69,964.24	0.68	0.74	5,603.76	8.71%
100000	67,590.68	73,454.49	0.68	0.73	5,863.81	8.68%
108000	72,759.00	79,038.89	0.67	0.73	6,279.89	8.63%
150000	99,892.67	108,356.99	0.67	0.72	8,464.32	8.47%
200000	132,194.65	143,259.49	0.66	0.72	11,064.84	8.37%
250000	164,496.63	178,161.99	0.66	0.71	13,665.36	8.31%
300000	196,798.61	213,064.49	0.66	0.71	16,265.88	8.27%
350000	229,100.59	247,966.99	0.65	0.71	18,866.40	8.23%
400000	261,402.57	282,869.49	0.65	0.71	21,466.92	8.21%
450000	293,704.55	317,771.99	0.65	0.71	24,067.44	8.19%
500000	326,006.53	352,674.49	0.65	0.71	26,667.96	8.18%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,645.73	\$ 5,676.46
ALL GAS CONSUMED	\$ 0.20785	\$ 0.25397
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	4,645.53	5,677.16			1,031.63	22.21%
	5	4,648.63	5,680.49	929.73	1,136.10	1,031.86	22.20%
	10	4,651.73	5,683.82	465.17	568.38	1,032.09	22.19%
	25	4,661.03	5,693.81	186.44	227.75	1,032.78	22.16%
	50	4,676.52	5,710.45	93.53	114.21	1,033.93	22.11%
	100	4,707.50	5,743.74	47.08	57.44	1,036.24	22.01%
	200	4,769.46	5,810.31	23.85	29.05	1,040.85	21.82%
	300	4,831.42	5,876.88	16.10	19.59	1,045.46	21.64%
	400	4,893.38	5,943.45	12.23	14.86	1,050.07	21.46%
	500	4,955.34	6,010.02	9.91	12.02	1,054.68	21.28%
	700	5,079.25	6,143.15	7.26	8.78	1,063.90	20.95%
	900	5,203.16	6,276.28	5.78	6.97	1,073.12	20.62%
	1500	5,574.89	6,675.69	3.72	4.45	1,100.80	19.75%
	3000	6,504.24	7,674.23	2.17	2.56	1,169.99	17.99%
	8000	9,602.04	11,002.68	1.20	1.38	1,400.64	14.59%
	10000	10,841.16	12,334.06	1.08	1.23	1,492.90	13.77%
	11000	11,460.72	12,999.75	1.04	1.18	1,539.03	13.43%
	12000	12,080.28	13,665.44	1.01	1.14	1,585.16	13.12%
	14000	13,319.40	14,996.82	0.95	1.07	1,677.42	12.59%
	16000	14,558.52	16,328.20	0.91	1.02	1,769.68	12.16%
	18000	15,797.64	17,659.58	0.88	0.98	1,861.94	11.79%
	20000	17,036.76	18,990.96	0.85	0.95	1,954.20	11.47%
	22000	18,275.88	20,322.34	0.83	0.92	2,046.46	11.20%
	24000	19,515.00	21,653.72	0.81	0.90	2,138.72	10.96%
	26000	20,754.12	22,985.10	0.80	0.88	2,230.98	10.75%
	28000	21,993.24	24,316.48	0.79	0.87	2,323.24	10.56%
	30000	23,232.36	25,647.86	0.77	0.85	2,415.50	10.40%
	35000	26,330.16	28,976.31	0.75	0.83	2,646.15	10.05%
	40000	29,427.96	32,304.76	0.74	0.81	2,876.80	9.78%
	43000	31,286.64	34,301.83	0.73	0.80	3,015.19	9.64%
	45000	32,525.76	35,633.21	0.72	0.79	3,107.45	9.55%
	50000	35,623.56	38,961.66	0.71	0.78	3,338.10	9.37%
	54000	38,101.80	41,624.42	0.71	0.77	3,522.62	9.25%
	60000	41,819.17	45,618.56	0.70	0.76	3,799.39	9.09%
	70000	48,014.78	52,275.46	0.69	0.75	4,260.68	8.87%
	80000	54,210.39	58,932.36	0.68	0.74	4,721.97	8.71%
	90000	60,406.00	65,589.26	0.67	0.73	5,183.26	8.58%
	95000	63,503.80	68,917.71	0.67	0.73	5,413.91	8.53%
	100000	66,601.60	72,246.16	0.67	0.72	5,644.56	8.48%
	108000	71,558.09	77,571.68	0.66	0.72	6,013.59	8.40%
	150000	97,579.65	105,530.66	0.65	0.70	7,951.01	8.15%
	200000	128,557.69	138,815.16	0.64	0.69	10,257.47	7.98%
	250000	159,535.73	172,099.66	0.64	0.69	12,563.93	7.88%
	300000	190,513.77	205,384.16	0.64	0.68	14,870.39	7.81%
	350000	221,491.81	238,668.66	0.63	0.68	17,176.85	7.76%
	400000	252,469.85	271,953.16	0.63	0.68	19,483.31	7.72%
	450000	283,447.89	305,237.66	0.63	0.68	21,789.77	7.69%
	500000	314,425.93	338,522.16	0.63	0.68	24,096.23	7.66%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,645.73	\$ 5,676.46
ALL GAS CONSUMED	\$ 0.20785	\$ 0.25397
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

				DIFFERENCE		
THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	Amount \$	Percent %
Usage						
0	4,645.53	5,669.02			1,023.49	22.03%
5	4,648.63	5,672.35	929.73	1,134.47	1,023.72	22.02%
10	4,651.73	5,675.68	465.17	567.57	1,023.95	22.01%
25	4,661.03	5,685.67	186.44	227.43	1,024.64	21.98%
50	4,676.52	5,702.31	93.53	114.05	1,025.79	21.93%
100	4,707.50	5,735.60	47.08	57.36	1,028.10	21.84%
200	4,769.46	5,802.17	23.85	29.01	1,032.71	21.65%
300	4,831.42	5,868.74	16.10	19.56	1,037.32	21.47%
400	4,893.38	5,935.31	12.23	14.84	1,041.93	21.29%
500	4,955.34	6,001.88	9.91	12.00	1,046.54	21.12%
700	5,079.25	6,135.01	7.26	8.76	1,055.76	20.79%
900	5,203.16	6,268.14	5.78	6.96	1,064.98	20.47%
1500	5,574.89	6,667.55	3.72	4.45	1,092.66	19.60%
3000	6,504.24	7,666.09	2.17	2.56	1,161.85	17.86%
8000	9,602.04	10,994.54	1.20	1.37	1,392.50	14.50%
10000	10,841.16	12,325.92	1.08	1.23	1,484.76	13.70%
11000	11,460.72	12,991.61	1.04	1.18	1,530.89	13.36%
12000	12,080.28	13,657.30	1.01	1.14	1,577.02	13.05%
14000	13,319.40	14,988.68	0.95	1.07	1,669.28	12.53%
16000	14,558.52	16,320.06	0.91	1.02	1,761.54	12.10%
18000	15,797.64	17,651.44	0.88	0.98	1,853.80	11.73%
20000	17,036.76	18,982.82	0.85	0.95	1,946.06	11.42%
22000	18,275.88	20,314.20	0.83	0.92	2,038.32	11.15%
24000	19,515.00	21,645.58	0.81	0.90	2,130.58	10.92%
26000	20,754.12	22,976.96	0.80	0.88	2,222.84	10.71%
28000	21,993.24	24,308.34	0.79	0.87	2,315.10	10.53%
30000	23,232.36	25,639.72	0.77	0.85	2,407.36	10.36%
35000	26,330.16	28,968.17	0.75	0.83	2,638.01	10.02%
40000	29,427.96	32,296.62	0.74	0.81	2,868.66	9.75%
43000	31,286.64	34,293.69	0.73	0.80	3,007.05	9.61%
45000	32,525.76	35,625.07	0.72	0.79	3,099.31	9.53%
50000	35,623.56	38,953.52	0.71	0.78	3,329.96	9.35%
54000	38,101.80	41,616.28	0.71	0.77	3,514.48	9.22%
60000	41,819.17	45,610.42	0.70	0.76	3,791.25	9.07%
70000	48,014.78	52,267.32	0.69	0.75	4,252.54	8.86%
80000	54,210.39	58,924.22	0.68	0.74	4,713.83	8.70%
90000	60,406.00	65,581.12	0.67	0.73	5,175.12	8.57%
95000	63,503.80	68,909.57	0.67	0.73	5,405.77	8.51%
100000	66,601.60	72,238.02	0.67	0.72	5,636.42	8.46%
108000	71,558.09	77,563.54	0.66	0.72	6,005.45	8.39%
150000	97,579.65	105,522.52	0.65	0.70	7,942.87	8.14%
200000	128,557.69	138,807.02	0.64	0.69	10,249.33	7.97%
250000	159,535.73	172,091.52	0.64	0.69	12,555.79	7.87%
300000	190,513.77	205,376.02	0.64	0.68	14,862.25	7.80%
350000	221,491.81	238,660.52	0.63	0.68	17,168.71	7.75%
400000	252,469.85	271,945.02	0.63	0.68	19,475.17	7.71%
450000	283,447.89	305,229.52	0.63	0.68	21,781.63	7.68%
500000	314,425.93	338,514.02	0.63	0.68	24,088.09	7.66%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 4,645.73	\$ 5,676.46
ALL GAS CONSUMED	\$ 0.20785	\$ 0.25397
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	4,645.53	5,676.46			1,030.93	22.19%
	5	4,648.63	5,679.79	929.73	1,135.96	1,031.16	22.18%
	10	4,651.73	5,683.12	465.17	568.31	1,031.39	22.17%
	25	4,661.03	5,693.11	186.44	227.72	1,032.08	22.14%
	50	4,676.52	5,709.75	93.53	114.20	1,033.23	22.09%
	100	4,707.50	5,743.04	47.08	57.43	1,035.54	22.00%
	200	4,769.46	5,809.61	23.85	29.05	1,040.15	21.81%
	300	4,831.42	5,876.18	16.10	19.59	1,044.76	21.62%
	400	4,893.38	5,942.75	12.23	14.86	1,049.37	21.44%
	500	4,955.34	6,009.32	9.91	12.02	1,053.98	21.27%
	700	5,079.25	6,142.45	7.26	8.77	1,063.20	20.93%
	900	5,203.16	6,275.58	5.78	6.97	1,072.42	20.61%
	1500	5,574.89	6,674.99	3.72	4.45	1,100.10	19.73%
	3000	6,504.24	7,673.53	2.17	2.56	1,169.29	17.98%
	8000	9,602.04	11,001.98	1.20	1.38	1,399.94	14.58%
	10000	10,841.16	12,333.36	1.08	1.23	1,492.20	13.76%
	11000	11,460.72	12,999.05	1.04	1.18	1,538.33	13.42%
	12000	12,080.28	13,664.74	1.01	1.14	1,584.46	13.12%
	14000	13,319.40	14,996.12	0.95	1.07	1,676.72	12.59%
	16000	14,558.52	16,327.50	0.91	1.02	1,768.98	12.15%
	18000	15,797.64	17,658.88	0.88	0.98	1,861.24	11.78%
	20000	17,036.76	18,990.26	0.85	0.95	1,953.50	11.47%
	22000	18,275.88	20,321.64	0.83	0.92	2,045.76	11.19%
	24000	19,515.00	21,653.02	0.81	0.90	2,138.02	10.96%
	26000	20,754.12	22,984.40	0.80	0.88	2,230.28	10.75%
	28000	21,993.24	24,315.78	0.79	0.87	2,322.54	10.56%
	30000	23,232.36	25,647.16	0.77	0.85	2,414.80	10.39%
	35000	26,330.16	28,975.61	0.75	0.83	2,645.45	10.05%
	40000	29,427.96	32,304.06	0.74	0.81	2,876.10	9.77%
	43000	31,286.64	34,301.13	0.73	0.80	3,014.49	9.64%
	45000	32,525.76	35,632.51	0.72	0.79	3,106.75	9.55%
	50000	35,623.56	38,960.96	0.71	0.78	3,337.40	9.37%
	54000	38,101.80	41,623.72	0.71	0.77	3,521.92	9.24%
	60000	41,819.17	45,617.86	0.70	0.76	3,798.69	9.08%
	70000	48,014.78	52,274.76	0.69	0.75	4,259.98	8.87%
	80000	54,210.39	58,931.66	0.68	0.74	4,721.27	8.71%
	90000	60,406.00	65,588.56	0.67	0.73	5,182.56	8.58%
	95000	63,503.80	68,917.01	0.67	0.73	5,413.21	8.52%
	100000	66,601.60	72,245.46	0.67	0.72	5,643.86	8.47%
	108000	71,558.09	77,570.98	0.66	0.72	6,012.89	8.40%
	150000	97,579.65	105,529.96	0.65	0.70	7,950.31	8.15%
	200000	128,557.69	138,814.46	0.64	0.69	10,256.77	7.98%
	250000	159,535.73	172,098.96	0.64	0.69	12,563.23	7.87%
	300000	190,513.77	205,383.46	0.64	0.68	14,869.69	7.81%
	350000	221,491.81	238,667.96	0.63	0.68	17,176.15	7.75%
	400000	252,469.85	271,952.46	0.63	0.68	19,482.61	7.72%
	450000	283,447.89	305,236.96	0.63	0.68	21,789.07	7.69%
	500000	314,425.93	338,521.46	0.63	0.68	24,095.53	7.66%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,959.14	\$ 10,946.88
ALL GAS CONSUMED	\$ 0.18652	\$ 0.22791
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	8,958.75	10,947.58			1,988.83	22.20%
	5	8,961.74	10,950.78	1,792.35	2,190.16	1,989.04	22.19%
	10	8,964.73	10,953.98	896.47	1,095.40	1,989.25	22.19%
	25	8,973.71	10,963.58	358.95	438.54	1,989.87	22.17%
	50	8,988.66	10,979.57	179.77	219.59	1,990.91	22.15%
	100	9,018.58	11,011.56	90.19	110.12	1,992.98	22.10%
	200	9,078.40	11,075.52	45.39	55.38	1,997.12	22.00%
	300	9,138.22	11,139.48	30.46	37.13	2,001.26	21.90%
	400	9,198.04	11,203.44	23.00	28.01	2,005.40	21.80%
	500	9,257.86	11,267.40	18.52	22.53	2,009.54	21.71%
	700	9,377.50	11,395.32	13.40	16.28	2,017.82	21.52%
	900	9,497.14	11,523.24	10.55	12.80	2,026.10	21.33%
	1500	9,856.08	11,907.02	6.57	7.94	2,050.94	20.81%
	3000	10,753.43	12,866.47	3.58	4.29	2,113.04	19.65%
	8000	13,744.59	16,064.62	1.72	2.01	2,320.03	16.88%
	10000	14,941.05	17,343.88	1.49	1.73	2,402.83	16.08%
	11000	15,539.28	17,983.51	1.41	1.63	2,444.23	15.73%
	12000	16,137.51	18,623.14	1.34	1.55	2,485.63	15.40%
	14000	17,333.97	19,902.40	1.24	1.42	2,568.43	14.82%
	16000	18,530.43	21,181.66	1.16	1.32	2,651.23	14.31%
	18000	19,726.89	22,460.92	1.10	1.25	2,734.03	13.86%
	20000	20,923.35	23,740.18	1.05	1.19	2,816.83	13.46%
	22000	22,119.81	25,019.44	1.01	1.14	2,899.63	13.11%
	24000	23,316.27	26,298.70	0.97	1.10	2,982.43	12.79%
	26000	24,512.73	27,577.96	0.94	1.06	3,065.23	12.50%
	28000	25,709.19	28,857.22	0.92	1.03	3,148.03	12.24%
	30000	26,905.65	30,136.48	0.90	1.00	3,230.83	12.01%
	35000	29,896.81	33,334.63	0.85	0.95	3,437.82	11.50%
	40000	32,887.97	36,532.78	0.82	0.91	3,644.81	11.08%
	43000	34,682.67	38,451.67	0.81	0.89	3,769.00	10.87%
	45000	35,879.13	39,730.93	0.80	0.88	3,851.80	10.74%
	50000	38,870.29	42,929.08	0.78	0.86	4,058.79	10.44%
	54000	41,263.22	45,487.60	0.76	0.84	4,224.38	10.24%
	60000	44,852.61	49,325.38	0.75	0.82	4,472.77	9.97%
	70000	50,834.93	55,721.68	0.73	0.80	4,886.75	9.61%
	80000	56,817.25	62,117.98	0.71	0.78	5,300.73	9.33%
	90000	62,799.57	68,514.28	0.70	0.76	5,714.71	9.10%
	95000	65,790.73	71,712.43	0.69	0.75	5,921.70	9.00%
	100000	68,781.89	74,910.58	0.69	0.75	6,128.69	8.91%
	108000	73,567.74	80,027.62	0.68	0.74	6,459.88	8.78%
	150000	98,693.48	106,892.08	0.66	0.71	8,198.60	8.31%
	200000	128,605.07	138,873.58	0.64	0.69	10,268.51	7.98%
	250000	158,516.66	170,855.08	0.63	0.68	12,338.42	7.78%
	300000	188,428.25	202,836.58	0.63	0.68	14,408.33	7.65%
	350000	218,339.84	234,818.08	0.62	0.67	16,478.24	7.55%
	400000	248,251.43	266,799.58	0.62	0.67	18,548.15	7.47%
	450000	278,163.02	298,781.08	0.62	0.66	20,618.06	7.41%
	500000	308,074.61	330,762.58	0.62	0.66	22,687.97	7.36%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,959.14	\$ 10,946.88
ALL GAS CONSUMED	\$ 0.18652	\$ 0.22791
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	8,958.75	10,939.44			1,980.69	22.11%
	5	8,961.74	10,942.64	1,792.35	2,188.53	1,980.90	22.10%
	10	8,964.73	10,945.84	896.47	1,094.58	1,981.11	22.10%
	25	8,973.71	10,955.44	358.95	438.22	1,981.73	22.08%
	50	8,988.66	10,971.43	179.77	219.43	1,982.77	22.06%
	100	9,018.58	11,003.42	90.19	110.03	1,984.84	22.01%
	200	9,078.40	11,067.38	45.39	55.34	1,988.98	21.91%
	300	9,138.22	11,131.34	30.46	37.10	1,993.12	21.81%
	400	9,198.04	11,195.30	23.00	27.99	1,997.26	21.71%
	500	9,257.86	11,259.26	18.52	22.52	2,001.40	21.62%
	700	9,377.50	11,387.18	13.40	16.27	2,009.68	21.43%
	900	9,497.14	11,515.10	10.55	12.79	2,017.96	21.25%
	1500	9,856.08	11,898.88	6.57	7.93	2,042.80	20.73%
	3000	10,753.43	12,858.33	3.58	4.29	2,104.90	19.57%
	8000	13,744.59	16,056.48	1.72	2.01	2,311.89	16.82%
	10000	14,941.05	17,335.74	1.49	1.73	2,394.69	16.03%
	11000	15,539.28	17,975.37	1.41	1.63	2,436.09	15.68%
	12000	16,137.51	18,615.00	1.34	1.55	2,477.49	15.35%
	14000	17,333.97	19,894.26	1.24	1.42	2,560.29	14.77%
	16000	18,530.43	21,173.52	1.16	1.32	2,643.09	14.26%
	18000	19,726.89	22,452.78	1.10	1.25	2,725.89	13.82%
	20000	20,923.35	23,732.04	1.05	1.19	2,808.69	13.42%
	22000	22,119.81	25,011.30	1.01	1.14	2,891.49	13.07%
	24000	23,316.27	26,290.56	0.97	1.10	2,974.29	12.76%
	26000	24,512.73	27,569.82	0.94	1.06	3,057.09	12.47%
	28000	25,709.19	28,849.08	0.92	1.03	3,139.89	12.21%
	30000	26,905.65	30,128.34	0.90	1.00	3,222.69	11.98%
	35000	29,896.81	33,326.49	0.85	0.95	3,429.68	11.47%
	40000	32,887.97	36,524.64	0.82	0.91	3,636.67	11.06%
	43000	34,682.67	38,443.53	0.81	0.89	3,760.86	10.84%
	45000	35,879.13	39,722.79	0.80	0.88	3,843.66	10.71%
	50000	38,870.29	42,920.94	0.78	0.86	4,050.65	10.42%
	54000	41,263.22	45,479.46	0.76	0.84	4,216.24	10.22%
	60000	44,852.61	49,317.24	0.75	0.82	4,464.63	9.95%
	70000	50,834.93	55,713.54	0.73	0.80	4,878.61	9.60%
	80000	56,817.25	62,109.84	0.71	0.78	5,292.59	9.32%
	90000	62,799.57	68,506.14	0.70	0.76	5,706.57	9.09%
	95000	65,790.73	71,704.29	0.69	0.75	5,913.56	8.99%
	100000	68,781.89	74,902.44	0.69	0.75	6,120.55	8.90%
	108000	73,567.74	80,019.48	0.68	0.74	6,451.74	8.77%
	150000	98,693.48	106,883.94	0.66	0.71	8,190.46	8.30%
	200000	128,605.07	138,865.44	0.64	0.69	10,260.37	7.98%
	250000	158,516.66	170,846.94	0.63	0.68	12,330.28	7.78%
	300000	188,428.25	202,828.44	0.63	0.68	14,400.19	7.64%
	350000	218,339.84	234,809.94	0.62	0.67	16,470.10	7.54%
	400000	248,251.43	266,791.44	0.62	0.67	18,540.01	7.47%
	450000	278,163.02	298,772.94	0.62	0.66	20,609.92	7.41%
	500000	308,074.61	330,754.44	0.62	0.66	22,679.83	7.36%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 8,959.14	\$ 10,946.88
ALL GAS CONSUMED	\$ 0.18652	\$ 0.22791
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	8,958.75	10,946.88			1,988.13	22.19%
	5	8,961.74	10,950.08	1,792.35	2,190.02	1,988.34	22.19%
	10	8,964.73	10,953.28	896.47	1,095.33	1,988.55	22.18%
	25	8,973.71	10,962.88	358.95	438.52	1,989.17	22.17%
	50	8,988.66	10,978.87	179.77	219.58	1,990.21	22.14%
	100	9,018.58	11,010.86	90.19	110.11	1,992.28	22.09%
	200	9,078.40	11,074.82	45.39	55.37	1,996.42	21.99%
	300	9,138.22	11,138.78	30.46	37.13	2,000.56	21.89%
	400	9,198.04	11,202.74	23.00	28.01	2,004.70	21.79%
	500	9,257.86	11,266.70	18.52	22.53	2,008.84	21.70%
	700	9,377.50	11,394.62	13.40	16.28	2,017.12	21.51%
	900	9,497.14	11,522.54	10.55	12.80	2,025.40	21.33%
	1500	9,856.08	11,906.32	6.57	7.94	2,050.24	20.80%
	3000	10,753.43	12,865.77	3.58	4.29	2,112.34	19.64%
	8000	13,744.59	16,063.92	1.72	2.01	2,319.33	16.87%
	10000	14,941.05	17,343.18	1.49	1.73	2,402.13	16.08%
	11000	15,539.28	17,982.81	1.41	1.63	2,443.53	15.72%
	12000	16,137.51	18,622.44	1.34	1.55	2,484.93	15.40%
	14000	17,333.97	19,901.70	1.24	1.42	2,567.73	14.81%
	16000	18,530.43	21,180.96	1.16	1.32	2,650.53	14.30%
	18000	19,726.89	22,460.22	1.10	1.25	2,733.33	13.86%
	20000	20,923.35	23,739.48	1.05	1.19	2,816.13	13.46%
	22000	22,119.81	25,018.74	1.01	1.14	2,898.93	13.11%
	24000	23,316.27	26,298.00	0.97	1.10	2,981.73	12.79%
	26000	24,512.73	27,577.26	0.94	1.06	3,064.53	12.50%
	28000	25,709.19	28,856.52	0.92	1.03	3,147.33	12.24%
	30000	26,905.65	30,135.78	0.90	1.00	3,230.13	12.01%
	35000	29,896.81	33,333.93	0.85	0.95	3,437.12	11.50%
	40000	32,887.97	36,532.08	0.82	0.91	3,644.11	11.08%
	43000	34,682.67	38,450.97	0.81	0.89	3,768.30	10.87%
	45000	35,879.13	39,730.23	0.80	0.88	3,851.10	10.73%
	50000	38,870.29	42,928.38	0.78	0.86	4,058.09	10.44%
	54000	41,263.22	45,486.90	0.76	0.84	4,223.68	10.24%
	60000	44,852.61	49,324.68	0.75	0.82	4,472.07	9.97%
	70000	50,834.93	55,720.98	0.73	0.80	4,886.05	9.61%
	80000	56,817.25	62,117.28	0.71	0.78	5,300.03	9.33%
	90000	62,799.57	68,513.58	0.70	0.76	5,714.01	9.10%
	95000	65,790.73	71,711.73	0.69	0.75	5,921.00	9.00%
	100000	68,781.89	74,909.88	0.69	0.75	6,127.99	8.91%
	108000	73,567.74	80,026.92	0.68	0.74	6,459.18	8.78%
	150000	98,693.48	106,891.38	0.66	0.71	8,197.90	8.31%
	200000	128,605.07	138,872.88	0.64	0.69	10,267.81	7.98%
	250000	158,516.66	170,854.38	0.63	0.68	12,337.72	7.78%
	300000	188,428.25	202,835.88	0.63	0.68	14,407.63	7.65%
	350000	218,339.84	234,817.38	0.62	0.67	16,477.54	7.55%
	400000	248,251.43	266,798.88	0.62	0.67	18,547.45	7.47%
	450000	278,163.02	298,780.38	0.62	0.66	20,617.36	7.41%
	500000	308,074.61	330,761.88	0.62	0.66	22,687.27	7.36%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN PITTSBURGH & PERRYOPOLIS
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 13,272.55	\$ 16,217.29
ALL GAS CONSUMED	\$ 0.11099	\$ 0.13561
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ 0.70
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	13,271.97	16,217.99			2,946.02	22.20%
	5	13,274.58	16,220.73	2,654.92	3,244.15	2,946.15	22.19%
	10	13,277.19	16,223.47	1,327.72	1,622.35	2,946.28	22.19%
	25	13,285.03	16,231.68	531.40	649.27	2,946.65	22.18%
	50	13,298.09	16,245.36	265.96	324.91	2,947.27	22.16%
	100	13,324.23	16,272.73	133.24	162.73	2,948.50	22.13%
	200	13,376.50	16,327.46	66.88	81.64	2,950.96	22.06%
	300	13,428.77	16,382.19	44.76	54.61	2,953.42	21.99%
	400	13,481.04	16,436.92	33.70	41.09	2,955.88	21.93%
	500	13,533.31	16,491.65	27.07	32.98	2,958.34	21.86%
	700	13,637.85	16,601.11	19.48	23.72	2,963.26	21.73%
	900	13,742.39	16,710.57	15.27	18.57	2,968.18	21.60%
	1500	14,056.01	17,038.97	9.37	11.36	2,982.96	21.22%
	3000	14,840.07	17,859.97	4.95	5.95	3,019.90	20.35%
	8000	17,453.60	20,596.62	2.18	2.57	3,143.02	18.01%
	10000	18,499.01	21,691.28	1.85	2.17	3,192.27	17.26%
	11000	19,021.72	22,238.61	1.73	2.02	3,216.89	16.91%
	12000	19,544.43	22,785.94	1.63	1.90	3,241.51	16.59%
	14000	20,589.84	23,880.60	1.47	1.71	3,290.76	15.98%
	16000	21,635.25	24,975.26	1.35	1.56	3,340.01	15.44%
	18000	22,680.66	26,069.92	1.26	1.45	3,389.26	14.94%
	20000	23,726.07	27,164.58	1.19	1.36	3,438.51	14.49%
	22000	24,771.48	28,259.24	1.13	1.28	3,487.76	14.08%
	24000	25,816.89	29,353.90	1.08	1.22	3,537.01	13.70%
	26000	26,862.30	30,448.56	1.03	1.17	3,586.26	13.35%
	28000	27,907.71	31,543.22	1.00	1.13	3,635.51	13.03%
	30000	28,953.12	32,637.88	0.97	1.09	3,684.76	12.73%
	35000	31,566.65	35,374.53	0.90	1.01	3,807.88	12.06%
	40000	34,180.18	38,111.18	0.85	0.95	3,931.00	11.50%
	43000	35,748.30	39,753.17	0.83	0.92	4,004.87	11.20%
	45000	36,793.71	40,847.83	0.82	0.91	4,054.12	11.02%
	50000	39,407.24	43,584.48	0.79	0.87	4,177.24	10.60%
	54000	41,498.06	45,773.80	0.77	0.85	4,275.74	10.30%
	60000	44,634.29	49,057.78	0.74	0.82	4,423.49	9.91%
	70000	49,861.34	54,531.08	0.71	0.78	4,669.74	9.37%
	80000	55,088.39	60,004.38	0.69	0.75	4,915.99	8.92%
	90000	60,315.44	65,477.68	0.67	0.73	5,162.24	8.56%
	95000	62,928.97	68,214.33	0.66	0.72	5,285.36	8.40%
	100000	65,542.50	70,950.98	0.66	0.71	5,408.48	8.25%
	108000	69,724.14	75,329.62	0.65	0.70	5,605.48	8.04%
	150000	91,677.75	98,317.48	0.61	0.66	6,639.73	7.24%
	200000	117,813.01	125,683.98	0.59	0.63	7,870.97	6.68%
	250000	143,948.27	153,050.48	0.58	0.61	9,102.21	6.32%
	300000	170,083.53	180,416.98	0.57	0.60	10,333.45	6.08%
	350000	196,218.79	207,783.48	0.56	0.59	11,564.69	5.89%
	400000	222,354.05	235,149.98	0.56	0.59	12,795.93	5.75%
	450000	248,489.31	262,516.48	0.55	0.58	14,027.17	5.64%
	500000	274,624.57	289,882.98	0.55	0.58	15,258.41	5.56%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS IN ROSCOE & NEW SEWICKLEY
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 13,272.55	\$ 16,217.29
ALL GAS CONSUMED	\$ 0.11099	\$ 0.13561
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ (7.44)
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	13,271.97	16,209.85			2,937.88	22.14%
	5	13,274.58	16,212.59	2,654.92	3,242.52	2,938.01	22.13%
	10	13,277.19	16,215.33	1,327.72	1,621.53	2,938.14	22.13%
	25	13,285.03	16,223.54	531.40	648.94	2,938.51	22.12%
	50	13,298.09	16,237.22	265.96	324.74	2,939.13	22.10%
	100	13,324.23	16,264.59	133.24	162.65	2,940.36	22.07%
	200	13,376.50	16,319.32	66.88	81.60	2,942.82	22.00%
	300	13,428.77	16,374.05	44.76	54.58	2,945.28	21.93%
	400	13,481.04	16,428.78	33.70	41.07	2,947.74	21.87%
	500	13,533.31	16,483.51	27.07	32.97	2,950.20	21.80%
	700	13,637.85	16,592.97	19.48	23.70	2,955.12	21.67%
	900	13,742.39	16,702.43	15.27	18.56	2,960.04	21.54%
	1500	14,056.01	17,030.83	9.37	11.35	2,974.82	21.16%
	3000	14,840.07	17,851.83	4.95	5.95	3,011.76	20.29%
	8000	17,453.60	20,588.48	2.18	2.57	3,134.88	17.96%
	10000	18,499.01	21,683.14	1.85	2.17	3,184.13	17.21%
	11000	19,021.72	22,230.47	1.73	2.02	3,208.75	16.87%
	12000	19,544.43	22,777.80	1.63	1.90	3,233.37	16.54%
	14000	20,589.84	23,872.46	1.47	1.71	3,282.62	15.94%
	16000	21,635.25	24,967.12	1.35	1.56	3,331.87	15.40%
	18000	22,680.66	26,061.78	1.26	1.45	3,381.12	14.91%
	20000	23,726.07	27,156.44	1.19	1.36	3,430.37	14.46%
	22000	24,771.48	28,251.10	1.13	1.28	3,479.62	14.05%
	24000	25,816.89	29,345.76	1.08	1.22	3,528.87	13.67%
	26000	26,862.30	30,440.42	1.03	1.17	3,578.12	13.32%
	28000	27,907.71	31,535.08	1.00	1.13	3,627.37	13.00%
	30000	28,953.12	32,629.74	0.97	1.09	3,676.62	12.70%
	35000	31,566.65	35,366.39	0.90	1.01	3,799.74	12.04%
	40000	34,180.18	38,103.04	0.85	0.95	3,922.86	11.48%
	43000	35,748.30	39,745.03	0.83	0.92	3,996.73	11.18%
	45000	36,793.71	40,839.69	0.82	0.91	4,045.98	11.00%
	50000	39,407.24	43,576.34	0.79	0.87	4,169.10	10.58%
	54000	41,498.06	45,765.66	0.77	0.85	4,267.60	10.28%
	60000	44,634.29	49,049.64	0.74	0.82	4,415.35	9.89%
	70000	49,861.34	54,522.94	0.71	0.78	4,661.60	9.35%
	80000	55,088.39	59,996.24	0.69	0.75	4,907.85	8.91%
	90000	60,315.44	65,469.54	0.67	0.73	5,154.10	8.55%
	95000	62,928.97	68,206.19	0.66	0.72	5,277.22	8.39%
	100000	65,542.50	70,942.84	0.66	0.71	5,400.34	8.24%
	108000	69,724.14	75,321.48	0.65	0.70	5,597.34	8.03%
	150000	91,677.75	98,309.34	0.61	0.66	6,631.59	7.23%
	200000	117,813.01	125,675.84	0.59	0.63	7,862.83	6.67%
	250000	143,948.27	153,042.34	0.58	0.61	9,094.07	6.32%
	300000	170,083.53	180,408.84	0.57	0.60	10,325.31	6.07%
	350000	196,218.79	207,775.34	0.56	0.59	11,556.55	5.89%
	400000	222,354.05	235,141.84	0.56	0.59	12,787.79	5.75%
	450000	248,489.31	262,508.34	0.55	0.58	14,019.03	5.64%
	500000	274,624.57	289,874.84	0.55	0.58	15,250.27	5.55%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
CUSTOMERS NOT IN PITTSBURGH, PERRYOPOLIS, ROSCOE & NEW SEWICKLEY
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 13,272.55	\$ 16,217.29
ALL GAS CONSUMED	\$ 0.11099	\$ 0.13561
MUNICIPAL LEVELIZATION CHARGE	\$ -	\$ -
RIDER PGCC	\$ 0.22053	\$ 0.22053
RIDER PGDC	\$ 0.19243	\$ 0.19243
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ (0.00237)	\$ (0.00237)
STATE TAX ADJUSTMENT	-0.004%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	13,271.97	16,217.29			2,945.32	22.19%
	5	13,274.58	16,220.03	2,654.92	3,244.01	2,945.45	22.19%
	10	13,277.19	16,222.77	1,327.72	1,622.28	2,945.58	22.19%
	25	13,285.03	16,230.98	531.40	649.24	2,945.95	22.17%
	50	13,298.09	16,244.66	265.96	324.89	2,946.57	22.16%
	100	13,324.23	16,272.03	133.24	162.72	2,947.80	22.12%
	200	13,376.50	16,326.76	66.88	81.63	2,950.26	22.06%
	300	13,428.77	16,381.49	44.76	54.60	2,952.72	21.99%
	400	13,481.04	16,436.22	33.70	41.09	2,955.18	21.92%
	500	13,533.31	16,490.95	27.07	32.98	2,957.64	21.85%
	700	13,637.85	16,600.41	19.48	23.71	2,962.56	21.72%
	900	13,742.39	16,709.87	15.27	18.57	2,967.48	21.59%
	1500	14,056.01	17,038.27	9.37	11.36	2,982.26	21.22%
	3000	14,840.07	17,859.27	4.95	5.95	3,019.20	20.34%
	8000	17,453.60	20,595.92	2.18	2.57	3,142.32	18.00%
	10000	18,499.01	21,690.58	1.85	2.17	3,191.57	17.25%
	11000	19,021.72	22,237.91	1.73	2.02	3,216.19	16.91%
	12000	19,544.43	22,785.24	1.63	1.90	3,240.81	16.58%
	14000	20,589.84	23,879.90	1.47	1.71	3,290.06	15.98%
	16000	21,635.25	24,974.56	1.35	1.56	3,339.31	15.43%
	18000	22,680.66	26,069.22	1.26	1.45	3,388.56	14.94%
	20000	23,726.07	27,163.88	1.19	1.36	3,437.81	14.49%
	22000	24,771.48	28,258.54	1.13	1.28	3,487.06	14.08%
	24000	25,816.89	29,353.20	1.08	1.22	3,536.31	13.70%
	26000	26,862.30	30,447.86	1.03	1.17	3,585.56	13.35%
	28000	27,907.71	31,542.52	1.00	1.13	3,634.81	13.02%
	30000	28,953.12	32,637.18	0.97	1.09	3,684.06	12.72%
	35000	31,566.65	35,373.83	0.90	1.01	3,807.18	12.06%
	40000	34,180.18	38,110.48	0.85	0.95	3,930.30	11.50%
	43000	35,748.30	39,752.47	0.83	0.92	4,004.17	11.20%
	45000	36,793.71	40,847.13	0.82	0.91	4,053.42	11.02%
	50000	39,407.24	43,583.78	0.79	0.87	4,176.54	10.60%
	54000	41,498.06	45,773.10	0.77	0.85	4,275.04	10.30%
	60000	44,634.29	49,057.08	0.74	0.82	4,422.79	9.91%
	70000	49,861.34	54,530.38	0.71	0.78	4,669.04	9.36%
	80000	55,088.39	60,003.68	0.69	0.75	4,915.29	8.92%
	90000	60,315.44	65,476.98	0.67	0.73	5,161.54	8.56%
	95000	62,928.97	68,213.63	0.66	0.72	5,284.66	8.40%
	100000	65,542.50	70,950.28	0.66	0.71	5,407.78	8.25%
	108000	69,724.14	75,328.92	0.65	0.70	5,604.78	8.04%
	150000	91,677.75	98,316.78	0.61	0.66	6,639.03	7.24%
	200000	117,813.01	125,683.28	0.59	0.63	7,870.27	6.68%
	250000	143,948.27	153,049.78	0.58	0.61	9,101.51	6.32%
	300000	170,083.53	180,416.28	0.57	0.60	10,332.75	6.08%
	350000	196,218.79	207,782.78	0.56	0.59	11,563.99	5.89%
	400000	222,354.05	235,149.28	0.56	0.59	12,795.23	5.75%
	450000	248,489.31	262,515.78	0.55	0.58	14,026.47	5.64%
	500000	274,624.57	289,882.28	0.55	0.58	15,257.71	5.56%

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, 2024. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2025. 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, 2024

	<u>(MDth)</u>
Annualized Sales	40,222
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	40,404
City Gate Purchases	0
Local Production	256
Storage	(420)
Total	40,240

Schedule 2: Twelve Month Ending December 31, 2025

	<u>(MDth)</u>
Annualized Sales	40,339
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	40,880
City Gate Purchases	0
Local Production	256
Storage	(796)
Total	40,339

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

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. (The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto).

Response:

Please see Exhibit No. 12, Schedule No.2.

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

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Refer to Exhibit No. 12, Schedule No. 3.

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response:

See Exhibit No. 12, Schedule No. 4, Page 2 and 3, for details of Purchased Gas for the twelve months ended November 2022 and November 2023.

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 2022 and November 2023.

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 2022 and November 2023.

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

11. Supply the net Fuel Clause Adjustment by month for the test year.

Response:

Refer to Exhibit No. 12, Schedule No.6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED DECEMBER 31, 2019
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ending November 30, 2024 is (\$5,396,297) and for twelve months ending December 31, 2025 is (\$307,745). 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, 2024
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$ 170,108,128
Per Books for the Twelve Months Ended
November 30, 2024

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	4.1059	30,149,792	123,792,030
Small General Sales Service - SGSS	4.1059	8,358,274	34,318,238
Negotiated Sales Service - NSS	Varies	68,000	286,559
Large General Sales Service - LGSS	4.1059	1,105,773	4,540,191
Residential Distribution Service - RDS	1.6290	4,064,836	6,621,618
Small Commercial Distribution - SCD	1.6290	2,945,952	4,798,956
Small General Distribution Service - SGDS	1.9243	595,974	<u>1,146,833</u>
Total Gas Supply Expense			175,504,425
Gas Supply Expense Adjustment			(5,396,297)

1/ Includes CAP volumes

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended December 31, 2025
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$
Per Books for the Twelve Months Ended 175,504,424
December 31, 2025

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
1/ Residential Sales Service - RSS	4.1059	30,308,871	124,445,192
Small General Sales Service - SGSS	4.1059	8,340,980	34,247,231
Negotiated Sales Service - NSS	Varies	68,000	286,559
Large General Sales Service - LGSS	4.1059	1,162,157	4,771,700
Residential Distribution Service - RDS	1.6290	3,782,137	6,161,102
Small Commercial Distribution - SCD	1.6290	2,939,072	4,787,748
Small General Distribution Service - SGDS	1.9243	578,204	<u>1,112,637</u>
Total Gas Supply Expense			175,812,169
Gas Supply Expense Adjustment			(307,745)

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52

Applicability; public utilities other than canal, turnpike, tunnel bridge and wharf companies.

- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reasons for each change.
 - (2) The total number of customers served by the utility.
 - (3) A calculation of the number of customers, by tariff subdivisions, whose bills will be affected by the change.
 - (4) The effect of the change on the utility's customers.
 - (5) The direct or indirect effect of the proposed change on the utility's revenues and expenses.
 - (6) The effect of the change on the service rendered by the utility.
 - (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308 (relating to voluntary changes in rates).
 - (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. §1308.
 - (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided
 - (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
 - (11) F.C.C., F.E.R.C. or Commission orders or rulings applicable to the filing.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52

- (b) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (1) The specific reason for each increase or decrease.
 - (2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.
 - (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.
 - (4) A calculation of the total increase, in dollars, by tariff subdivision, projected to an annual basis.
 - (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
 - (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response:

(a) & (b)

Refer to Exhibit No. 13, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II.RATE OF RETURN
A. ALL UTILITIES

13. Attach copies of the summaries of the projected two years' Company's budgets (revenues, expense, and capital).

Response:

Please see the Company's response to Standard Data Request GAS-ROR-13 for projected revenues and expenses.

Please see the Company's response to Standard Data Request GAS-ROR-14 for the projected construction budget.

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

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response:

See Exhibit No. 13 Schedule No. 5

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response:

Refer to Exhibit No. 13 Schedule No. 3.

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response:

Refer to Exhibit No. 13 Schedule No. 4.

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operation.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response:

Refer to Exhibit 13 No. Schedule No. 4.

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response:

Refer to Exhibit No. 13 Schedule No. 4, Att. A.

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

27. Submit a schedule for gas producing units retired or scheduled for retirements subsequent to the test year showing station, units, Mcf capacity, hours of operation during test year, net output produced and cents/Mcf of maintenance and fuel expenses.

Response:

See Exhibit No. 13, Schedule No. 6.

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.