

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, 2025, 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, 2026, by vintage by account and including applicable depreciation reserves and accruals begins on page II-8 of Exhibit No. 109 Attachment B.



2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 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 NOVEMBER 30, 2025

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



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March 5, 2025

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, 2025 are presented in the attached report. 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.

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, 2025.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink, appearing to read "Frederick B. Johnston, Jr.". The signature is stylized and includes a large, sweeping flourish.

FREDERICK B. JOHNSTON, JR.
Senior Analyst

JJS:mle

082896.000

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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, 2025.

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.

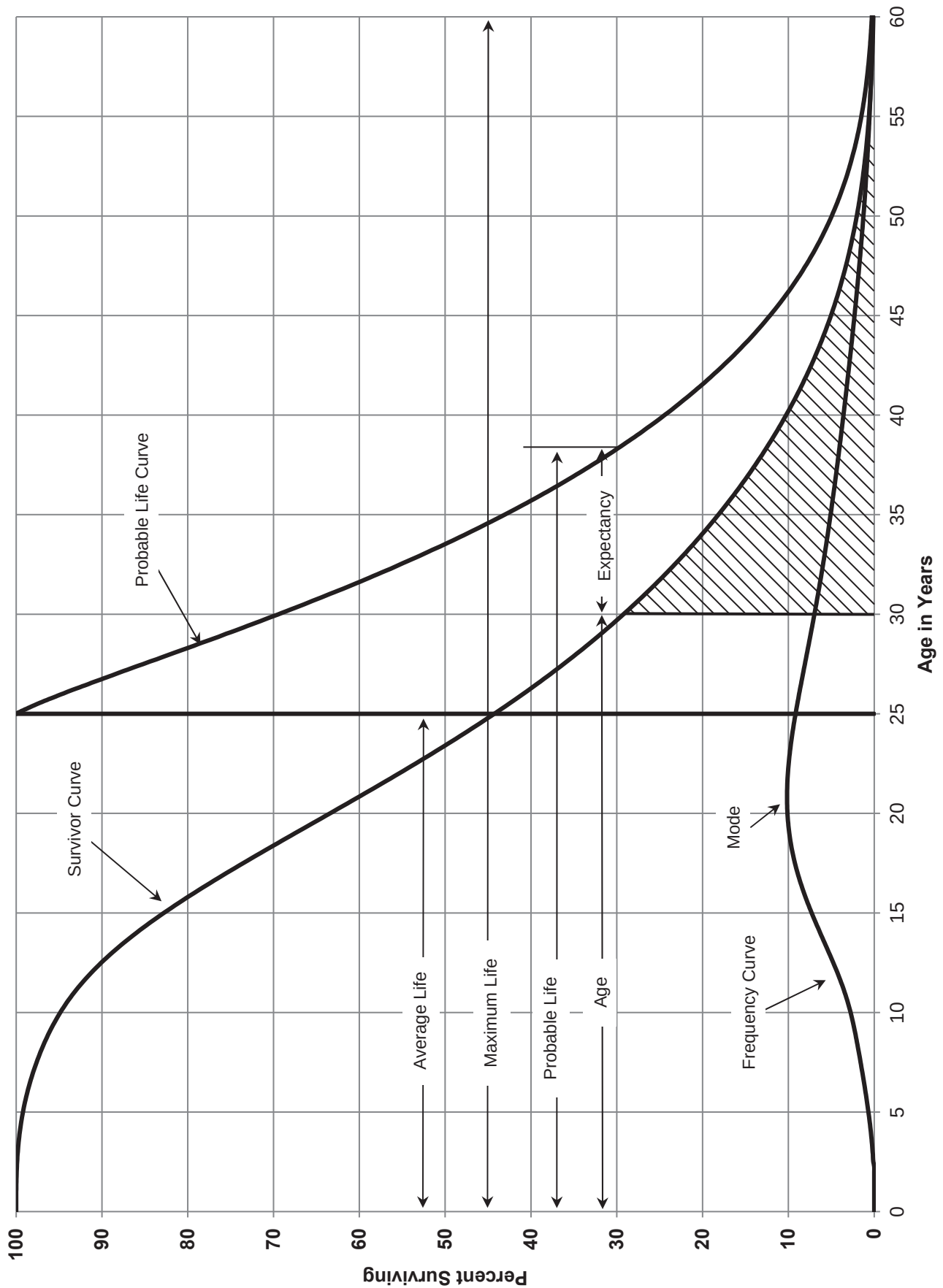


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

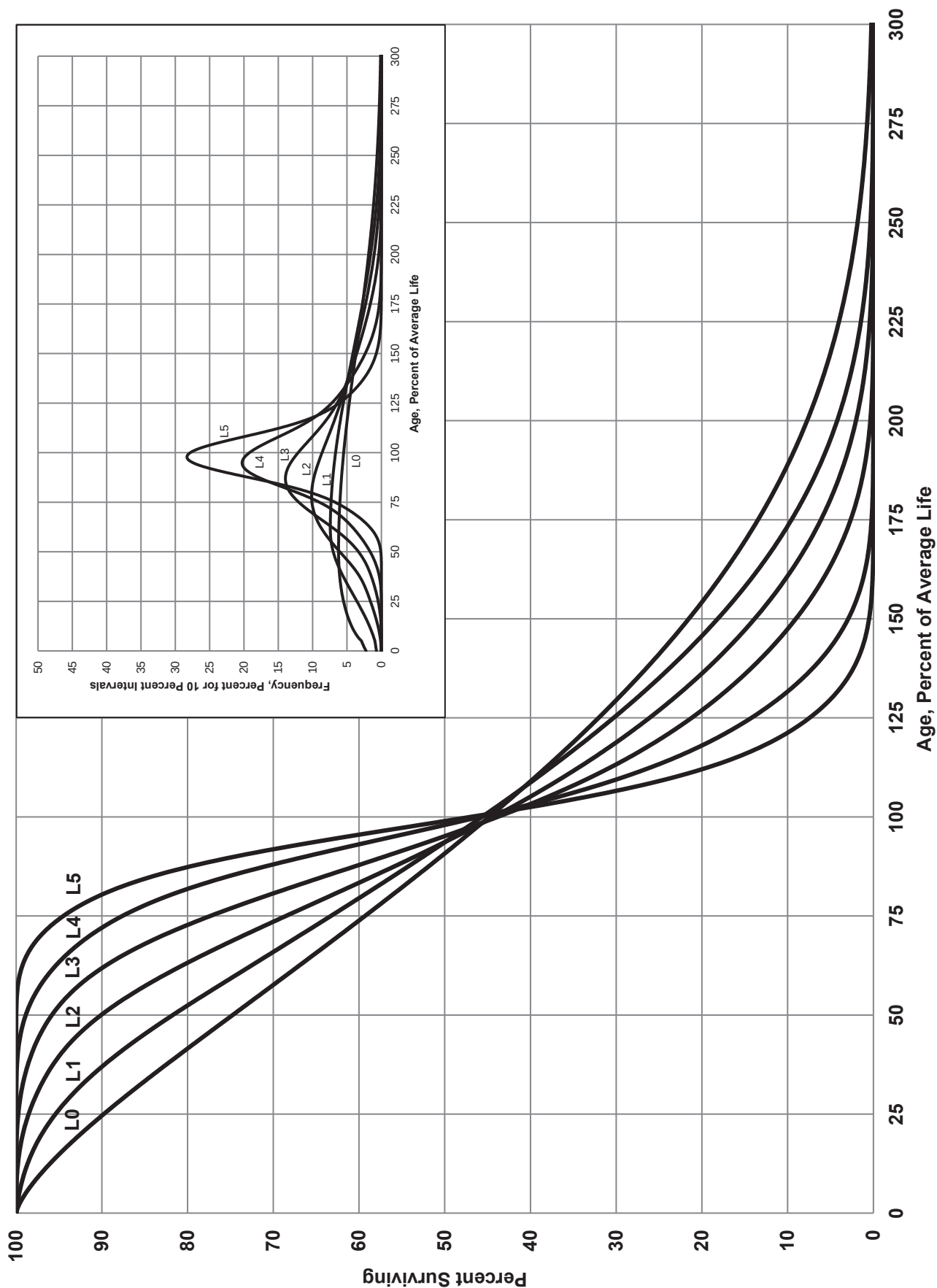


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

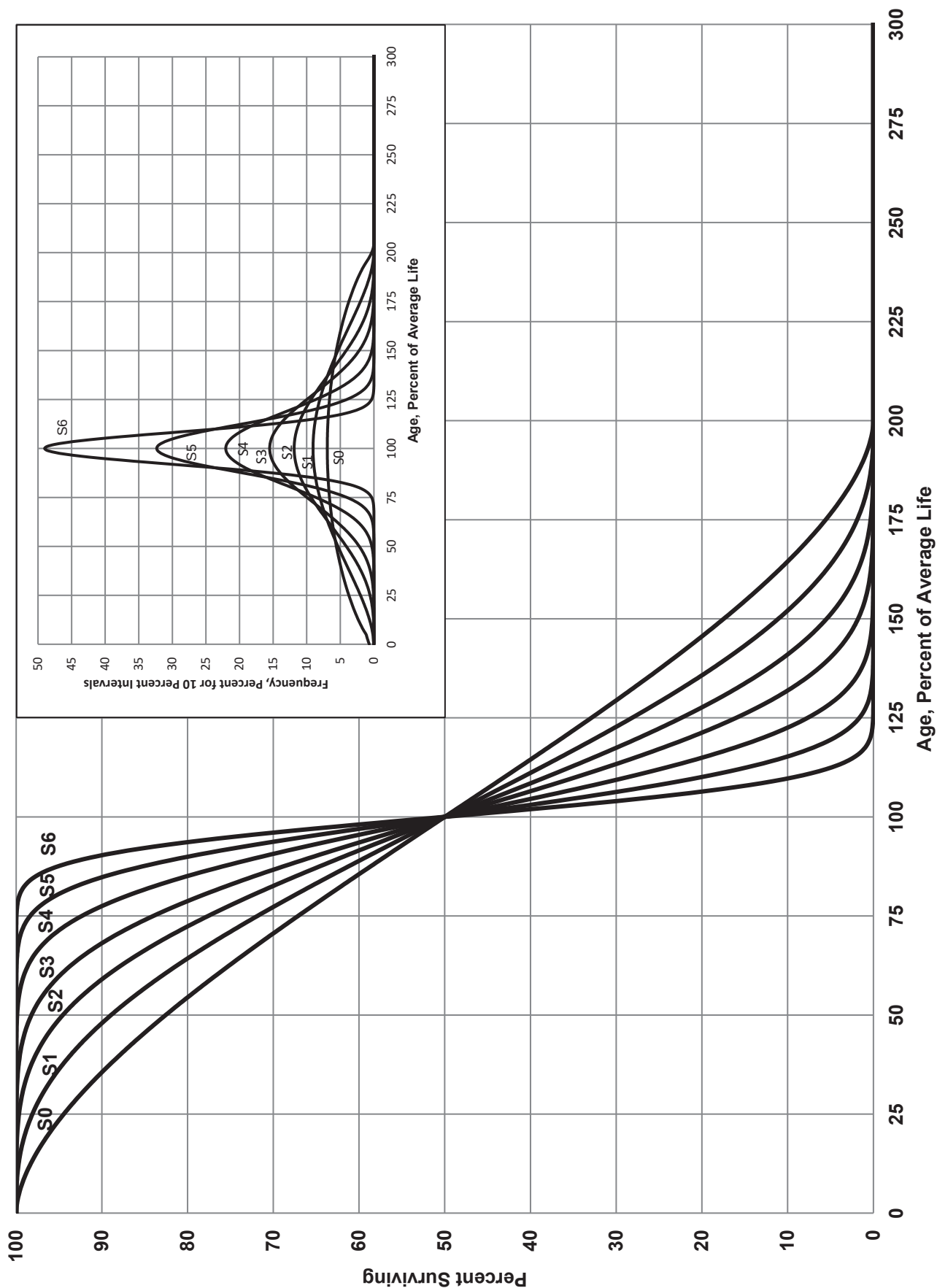


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

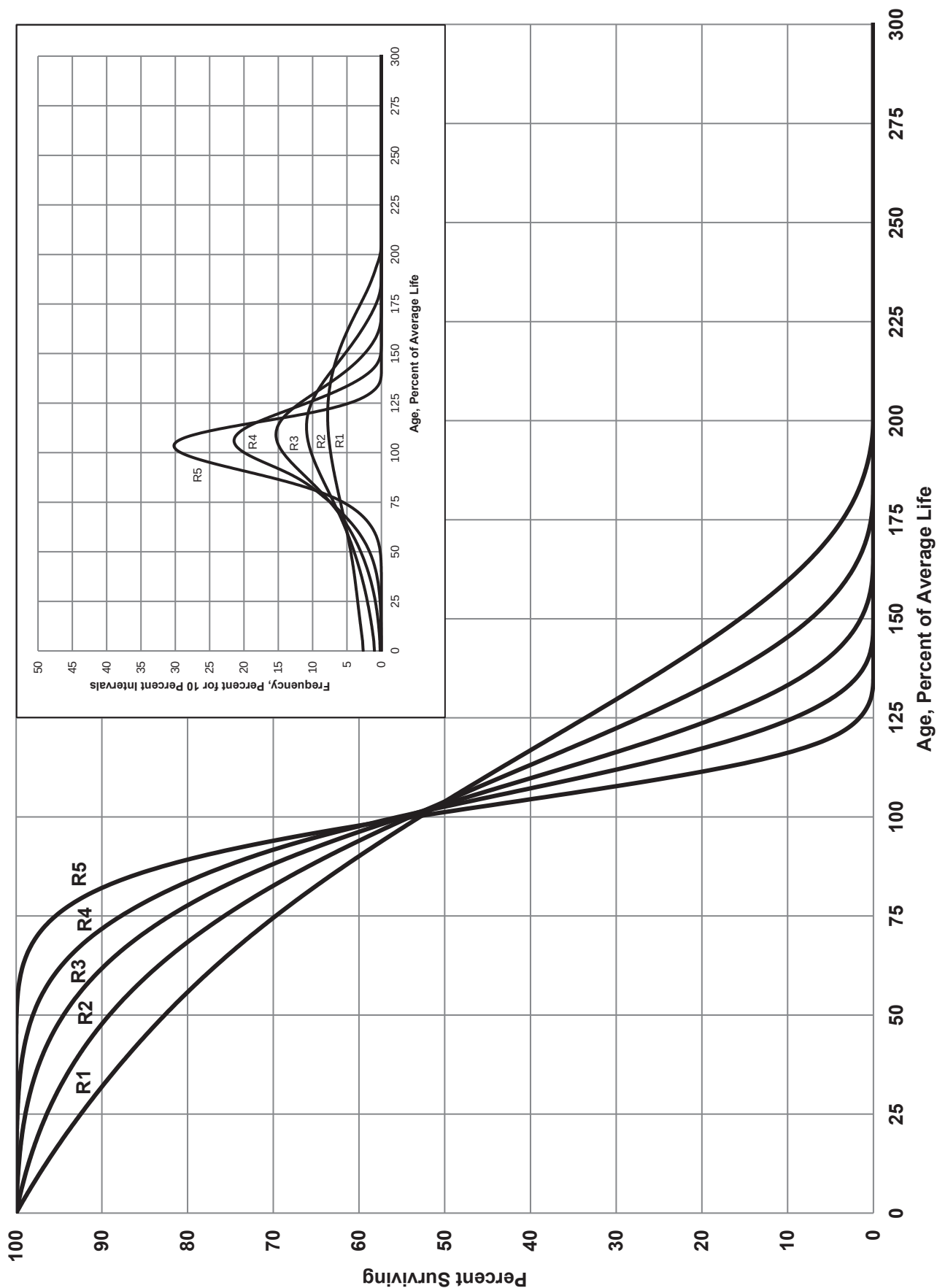


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

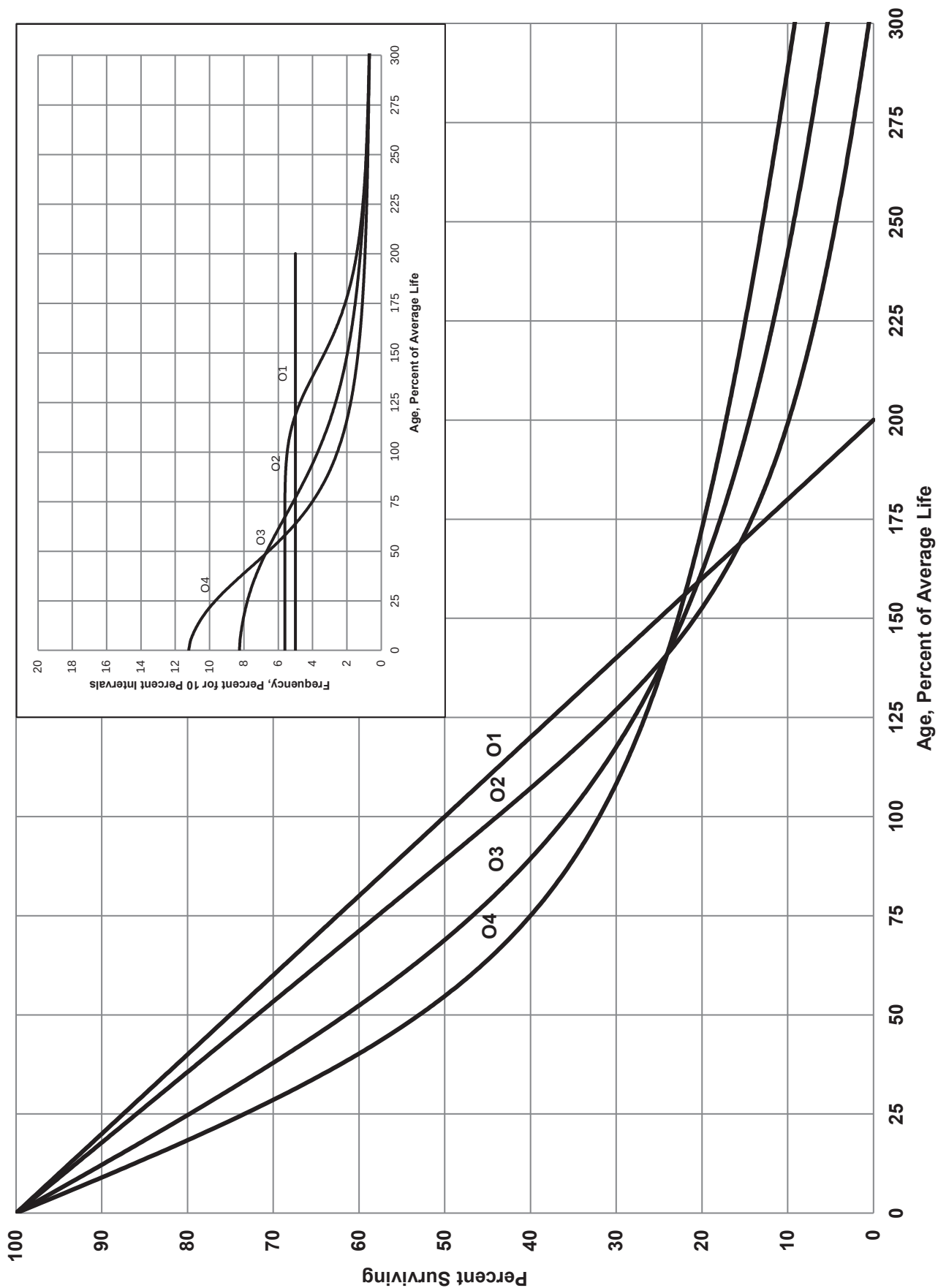


FIGURE 5. ORIGIN MODAL OR "O" TYPE SURVIVOR CURVES

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

Experience Band 2015-2024											Placement Band 2010-2024		
Retirements, Thousands of Dollars													
Year		During Year									Total During		Age
Placed	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Age Interval	Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2015	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													
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During	Age	
Placed	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Interval
													(13)
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	Exposures, Thousands of Dollars											Total at		
	Annual Survivors at the Beginning of the Year											Beginning of Age Interval	Age Interval	
	<u>2015</u> (2)	<u>2016</u> (3)	<u>2017</u> (4)	<u>2018</u> (5)	<u>2019</u> (6)	<u>2020</u> (7)	<u>2021</u> (8)	<u>2022</u> (9)	<u>2023</u> (10)	<u>2024</u> (11)				
<u>Placed</u> (1)												<u>Age Interval</u> (12)	<u>Interval</u> (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	131	323	12½-13½	
2012	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½	
2013	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½	
2014	376	367	357	346	334	321	307	297	280	261	261	1,097	9½-10½	
2015	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½	
2016		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½	
2017			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½	
2018				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½	
2019					660 ^a	653	639	623	628	609	609	3,789	4½-5½	
2020						750 ^a	742	724	685	663	663	4,332	3½-4½	
2021							850 ^a	841	821	799	799	4,955	2½-3½	
2022								960 ^a	949	926	926	5,719	1½-2½	
2023									1,080 ^a	1,069	1,069	6,579	½-1½	
2024										1,220 ^a	1,220 ^a	7,490	0-½	
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>7,799</u>	<u>44,780</u>		

^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

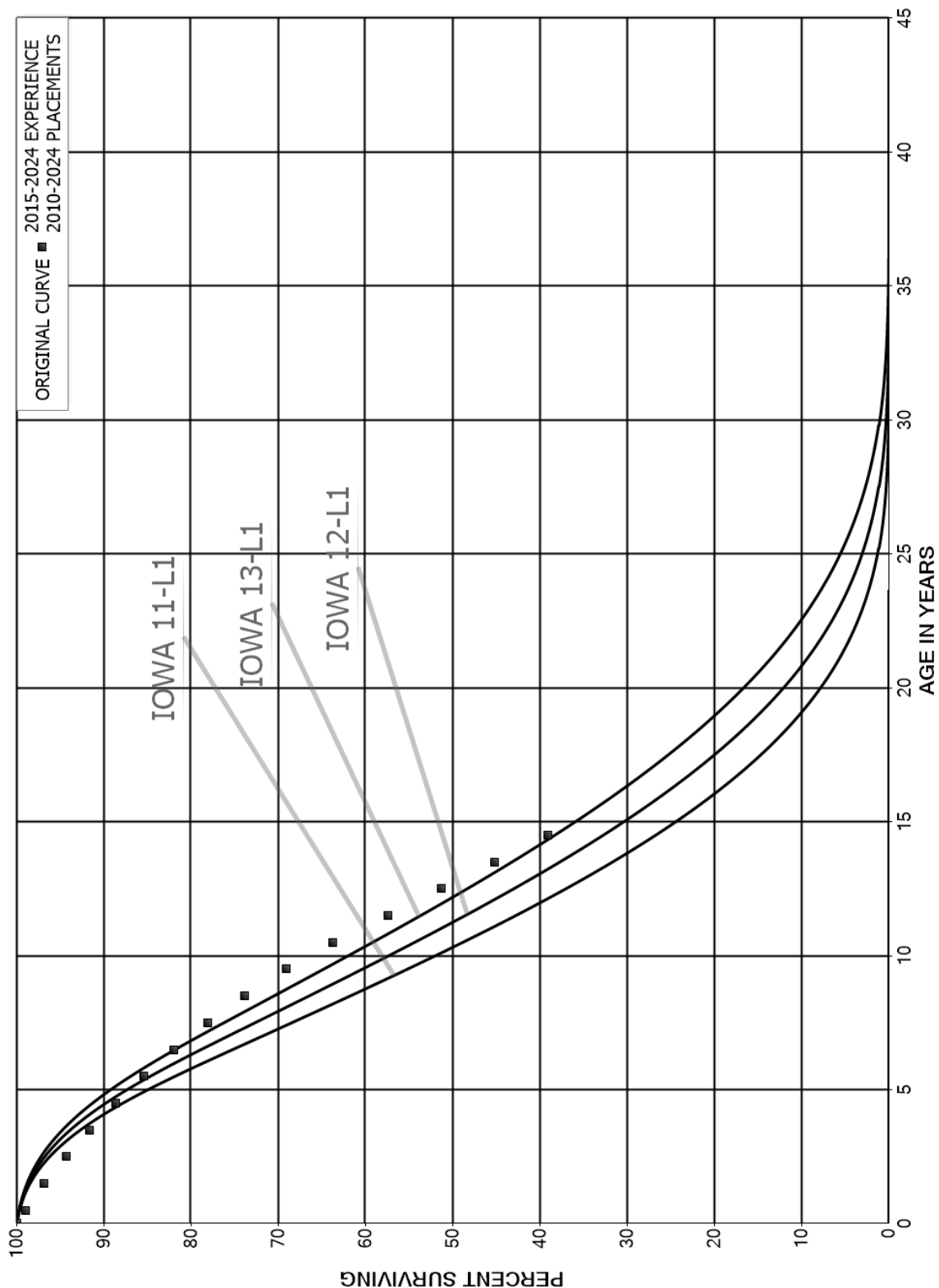


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

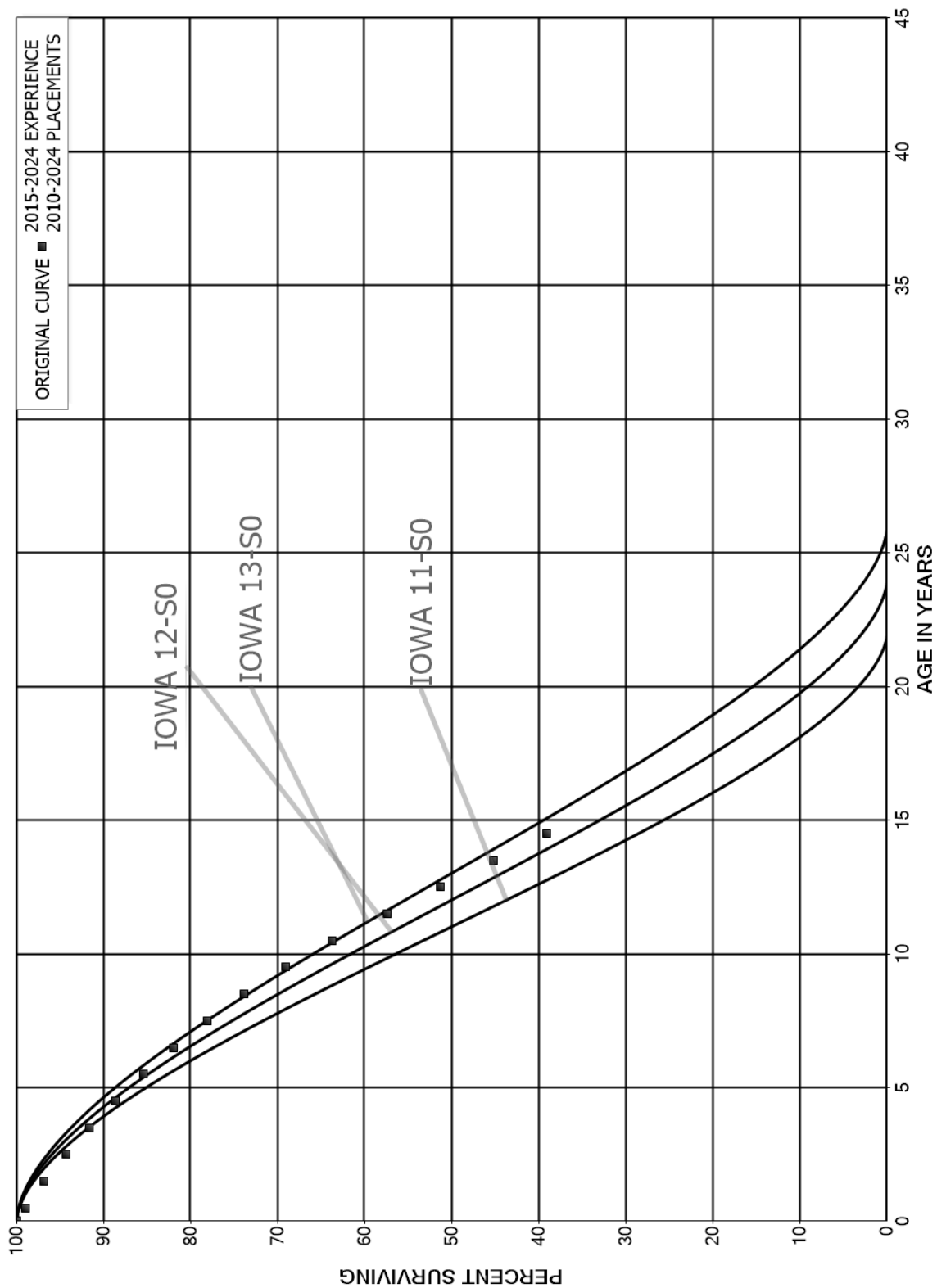


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

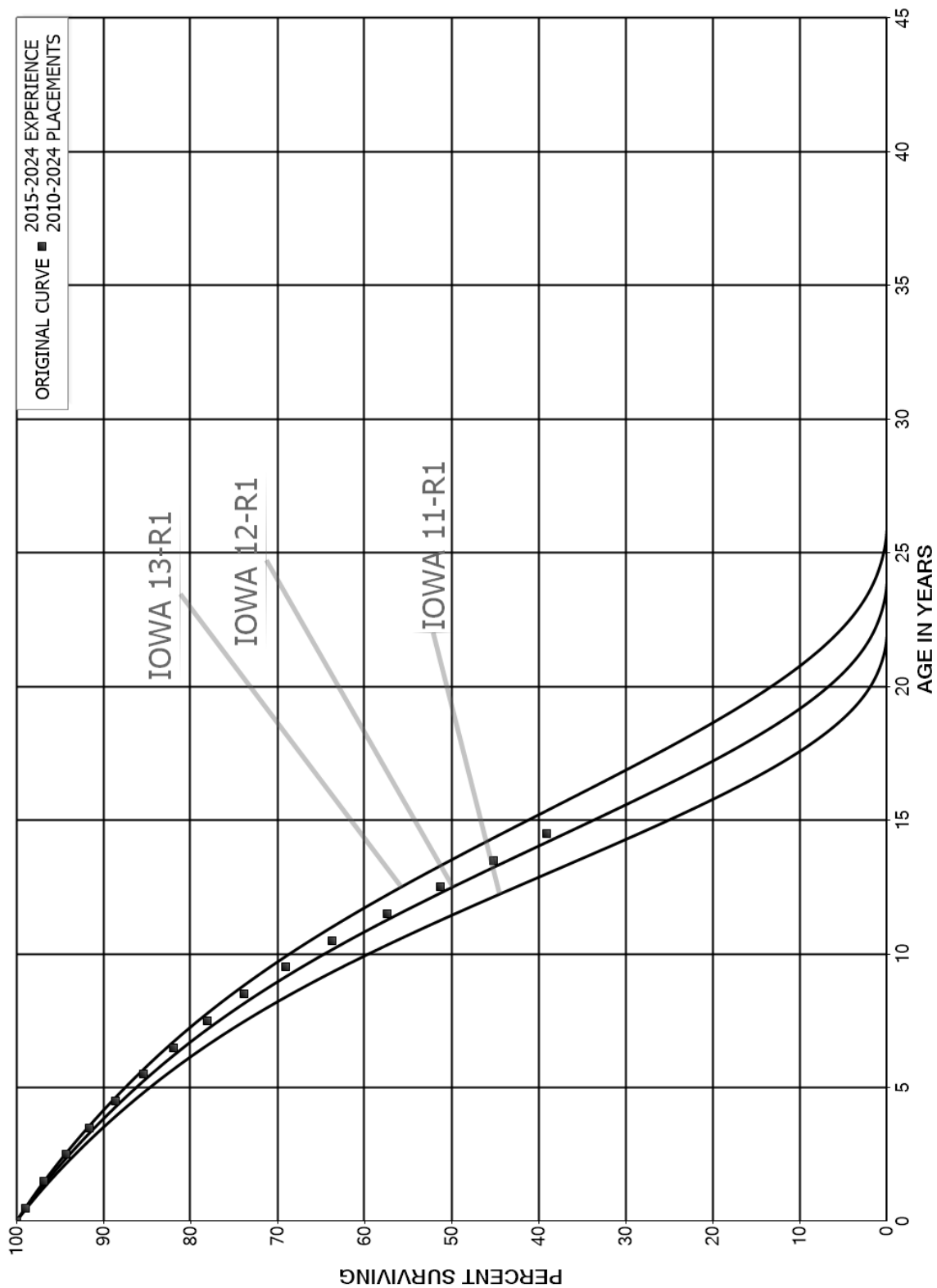
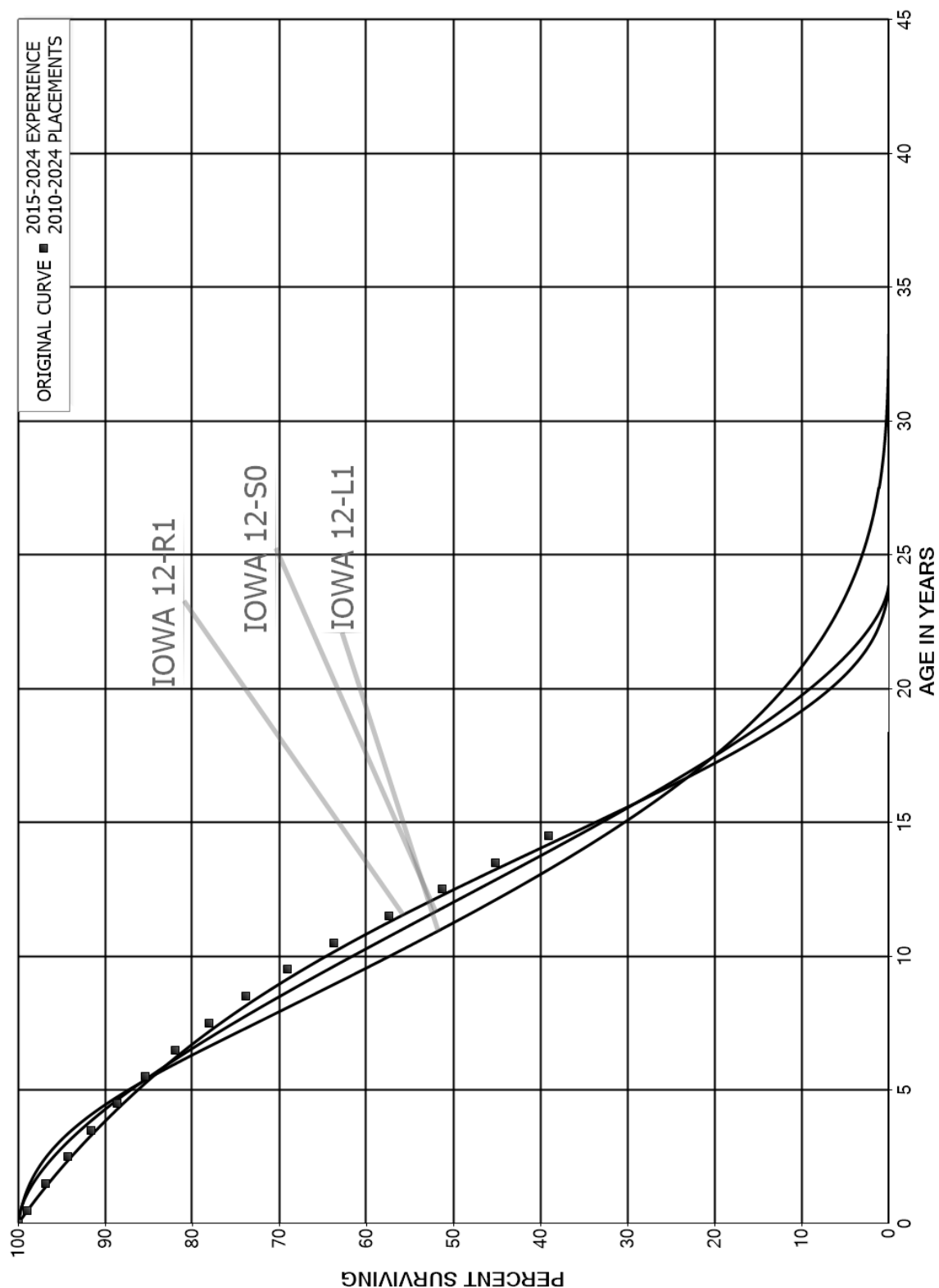


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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
390.10	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 11 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, 2025, 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 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, 2025 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... 11-30-2025

SURVIVOR CURVE.... 10-S3

AGE INTERVAL		RETIREMENTS DURING		GROUP ANNUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
BEG	END	LIFE	INTERVAL	ACCRAUAL					
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	0.917	0.458	0.00001	0.00001000000	2025	10.28738835244	95.831998	0.1073	0.0491
0.917	1.917	1.417	0.00277	0.00195483416	2024	10.73741334747	99.998606	0.1074	0.1522
1.917	2.917	2.417	0.05141	0.02127016963	2023	10.72580084557	99.971519	0.1073	0.2593
2.917	3.917	3.417	0.33532	0.09813286509	2022	10.66609932821	99.778152	0.1069	0.3653
3.917	4.917	4.417	1.22890	0.27822051166	2021	10.47792263984	98.996042	0.1058	0.4673
4.917	5.917	5.417	3.11536	0.57510799335	2020	10.05125838733	96.823910	0.1038	0.5623
5.917	6.917	6.417	6.07727	0.94705781518	2019	9.29017548307	92.227592	0.1007	0.6462
6.917	7.917	7.417	9.68335	1.30556154780	2018	8.16386580158	84.347286	0.0968	0.7180
7.917	8.917	8.417	13.04779	1.55017108233	2017	6.73599948651	72.981718	0.0923	0.7769
8.917	9.917	9.417	15.16245	1.61011468621	2016	5.15585660224	58.876598	0.0876	0.8249
9.917	10.917	10.417	15.33600	1.47220888932	2015	3.61469481448	43.627372	0.0829	0.8636
10.917	11.917	11.417	13.51013	1.18333450118	2014	2.28692311923	29.204308	0.0783	0.8940
11.917	12.917	12.417	10.28655	0.82842474028	2013	1.28104349850	17.305968	0.0740	0.9189
12.917	13.917	13.417	6.65073	0.49569426847	2012	0.61898399412	8.837325	0.0700	0.9392
13.917	14.917	14.417	3.53740	0.24536311299	2011	0.24845530339	3.743259	0.0664	0.9573
14.917	15.917	15.417	1.46572	0.09507167413	2010	0.07823790983	1.241700	0.0630	0.9713
15.917	16.917	16.417	0.42969	0.02617347871	2009	0.01761533341	0.293996	0.0599	0.9834
16.917	17.917	17.417	0.07410	0.00425446403	2008	0.00240136204	0.042102	0.0570	0.9928
17.917	18.917	18.417	0.00501	0.00027203128	2007	0.00013811439	0.002544	0.0543	1.0000
18.917	19.200	19.059	0.00004	0.00000209875	2006	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 (2025), 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 2024 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 2025 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, 2025, the accrual for 2025 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 2025, equals the group annual accrual for 2025 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, 2025.

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, 2025, 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, 2020 through December 31, 2024.

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 2020 through 2024 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, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of November 30, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to November 30, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended November 30, 2025. Table 4 presents the annual amortization of experienced net salvage based on the period 2020 through 2024.

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 2020-2024 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 net salvage by year by account for the five-year period, 2020-2024, 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, 2025

		(1)		(2)		(3)		(4)		(5)		(6)		(7)=(6)/(3)		(8)=(5)/(6)	
		DEPRECIABLE GROUP		SURVIVOR CURVE		ORIGINAL COST AS OF NOVEMBER 30, 2025		BOOK DEPRECIATION RESERVE		FUTURE BOOK ACCRUALS		ANNUAL AMOUNT		RATE		COMPOSITE REMAINING LIFE	
DEPRECIABLE PLANT																	
UNDERGROUND STORAGE PLANT																	
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,932	0	0	0	0	0	0	0	0	-	-	-	-
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,278,649	16,191	16,192	16,191	16,192	16,191	16,192	16,192	16,192	0.49	1.0	1.0	1.0
WELLS																	
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	1,104,159	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	2.01	1.0	1.0	1.0
352.02	EQUIPMENT	55-S2.5	*	1,072,322.09	1,022,423	49,899	49,899	49,899	49,899	49,899	49,899	49,899	49,899	4.65	1.0	1.0	1.0
TOTAL ACCOUNT 352.00				2,199,094.01	2,126,582	72,512	72,512	72,512	72,512	72,512	72,512	72,512	72,512	3.30	1.0	1.0	1.0
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,932	9	9	9	9	9	9	9	9	0.00	1.0	1.0	1.0
353.00	LINES	60-R3	*	385,797.21	385,707	90	90	90	90	90	90	90	90	0.02	1.0	1.0	1.0
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	945,591	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	0.22	1.0	1.0	1.0
354.10	COMPRESSOR STATION EQUIPMENT - NEW	60-R2.5	*	449,536.94	0	449,537	89,371	449,537	89,371	449,537	89,371	89,371	89,371	19.88	5.0	5.0	5.0
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	0	0	0	0	0	0	-	-	-	-
TOTAL UNDERGROUND STORAGE PLANT				7,590,255.56	7,049,870	540,386	180,222	540,386	180,222	540,386	180,222	180,222	180,222	2.37	2.37	2.37	2.37
DISTRIBUTION PLANT																	
LAND AND LAND RIGHTS																	
374.40	LAND RIGHTS	75-R2.5		11,008,773.01	1,273,044	9,735,729	180,466	9,735,729	180,466	9,735,729	180,466	180,466	180,466	1.64	53.9	53.9	53.9
374.50	RIGHTS OF WAY	80-S4		3,233,313.87	1,930,823	1,302,491	34,573	1,302,491	34,573	1,302,491	34,573	34,573	34,573	1.07	37.7	37.7	37.7
TOTAL ACCOUNT 374.00				14,242,086.88	3,203,867	11,038,220	215,039	11,038,220	215,039	11,038,220	215,039	215,039	215,039	1.51	51.3	51.3	51.3
STRUCTURES AND IMPROVEMENTS																	
375.34	MEASURING AND REGULATING	60-R0.5		7,887,261.80	1,689,421	6,197,841	196,055	6,197,841	196,055	6,197,841	196,055	196,055	196,055	2.49	31.6	31.6	31.6
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		85,565.04	76,620	8,945	465	8,945	465	8,945	465	465	465	0.54	19.2	19.2	19.2
375.70	OTHER DISTRIBUTION SYSTEMS	90-R1.5	*	46,560,797.21	8,685,411	37,875,387	1,201,906	37,875,387	1,201,906	37,875,387	1,201,906	1,201,906	1,201,906	2.58	31.5	31.5	31.5
	DISTRIBUTION SYSTEM STRUCTURES	38-S1.5		5,053,856.23	1,538,839	3,515,017	141,762	3,515,017	141,762	3,515,017	141,762	141,762	141,762	2.81	24.8	24.8	24.8
	OTHER BUILDINGS																
TOTAL ACCOUNT 375.70				51,614,653.44	10,224,250	41,390,404	1,343,668	41,390,404	1,343,668	41,390,404	1,343,668	1,343,668	1,343,668	2.60	30.8	30.8	30.8
375.80	COMMUNICATION	45-R3		16,515.16	9,656	6,859	339	6,859	339	6,859	339	339	339	2.05	20.2	20.2	20.2
TOTAL ACCOUNT 375.00				59,603,995.44	11,999,947	47,604,049	1,540,527	47,604,049	1,540,527	47,604,049	1,540,527	1,540,527	1,540,527	2.58	2.58	2.58	2.58
MAINS																	
376.00	BARE STEEL	65-R1	*	49,802,958.30	34,425,149	15,377,809	1,706,576	15,377,809	1,706,576	15,377,809	1,706,576	1,706,576	1,706,576	3.43	9.0	9.0	9.0
	OTHER	65-R1		3,206,626,778.69	428,372,320	2,778,254,459	73,645,123	2,778,254,459	73,645,123	2,778,254,459	73,645,123	73,645,123	73,645,123	2.30	37.7	37.7	37.7
TOTAL ACCOUNT 376.00				3,256,429,736.99	462,797,469	2,793,632,268	75,351,699	2,793,632,268	75,351,699	2,793,632,268	75,351,699	75,351,699	75,351,699	2.31	37.1	37.1	37.1
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5		178,796,716.00	37,739,029	141,057,687	5,803,722	141,057,687	5,803,722	141,057,687	5,803,722	5,803,722	5,803,722	3.25	24.3	24.3	24.3
379.10	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		119,158.02	43,635	75,523	9,667	75,523	9,667	75,523	9,667	9,667	9,667	8.11	7.8	7.8	7.8

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, 2025

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF NOVEMBER 30, 2025	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE BOOK ACCRUALS	CALCULATED		COMPOSITE REMAINING LIFE
						ANNUAL AMOUNT	ACCRAUAL RATE	
						(6)	(7)=(6)/(3)	(8)=(5)/(6)
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	599,390.96	434,019	165,372	30,766	5.13	5.4
	OTHER	45-R0.5	927,987,646.20	194,151,516	733,836,130	30,120,301	3.25	24.4
	TOTAL ACCOUNT		928,587,037.16	194,585,535	734,001,502	30,151,067	3.25	24.3
381.00	METERS							
381.10	METERS - AMR	44-S1	50,186,336.91	17,182,262	33,004,075	1,295,105	2.58	25.5
382.00	METER INSTALLATIONS	20-S2.5	27,384,527.15	21,272,655	6,111,872	690,594	2.52	8.9
382.00	METER INSTALLATIONS	55-R3	54,955,718.61	17,253,364	37,702,355	1,061,761	1.93	35.5
383.00	HOUSE REGULATORS	50-S2	20,499,491.83	6,249,223	14,250,269	417,136	2.03	34.2
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,509,385.47	2,972,542	536,843	46,094	1.31	11.6
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	9,513,777.69	3,105,196	6,408,582	464,816	4.89	13.8
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	91,475	45,223	3,504	2.56	12.9
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,812,522.43	3,800,468	15,012,054	1,003,687	5.34	15.0
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	2,085,507	115,865	74,301	3.38	1.6
	TOTAL ACCOUNT		21,150,592.52	5,977,450	15,173,142	1,081,492	5.11	14.0
	TOTAL DISTRIBUTION PLANT		4,624,978,560.67	784,382,174	3,840,596,387	118,128,719	2.55	
	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	7,142,560.08	1,603,355	5,539,205	357,261	5.00	15.5
391.11	EQUIPMENT	15-SQ	91,303.67	70,430	20,874	5,166	5.66	4.0
391.12	INFORMATION SYSTEMS	5-SQ	129,970.17	127,821	2,149	1,360	1.05	1.6
	TOTAL ACCOUNT		7,363,833.92	1,801,606	5,562,228	363,787	4.94	15.3
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,921	(304)	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00	EQUIPMENT	25-SQ	27,287,535.33	8,463,352	18,824,183	1,082,359	3.97	17.4
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	132,315	132,606	14,310	5.40	9.3
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	985,456	(36,758)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	3,043,266.96	585,348	2,457,919	185,054	6.08	13.3
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,186,398.23	697,403	488,995	75,716	6.38	6.5
	TOTAL GENERAL PLANT		40,170,092.03	12,741,222	27,428,869	1,721,226	4.28	
	TOTAL DEPRECIABLE PLANT		4,672,738,908.26	804,173,266	3,868,565,642	120,030,167	2.57	

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, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 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)	
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		79,879,820.12	33,269,871	46,609,949	11,672,394	**	
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,383,249.19	8,282,412	13,100,837	3,307,032	**	
362.10 ENVIRONMENTAL REMEDIATION		0.00	(175,383)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		5,851,943.95	4,032,971	1,818,973	922,178	**	
TOTAL AMORTIZABLE PLANT		107,115,013.26	45,409,871	61,529,759	15,901,604		
NONDEPRECIABLE PLANT							
TOTAL GAS PLANT		3,533,173.45	235,293	3,930,095,401	135,931,771		

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

ACCOUNT (1)	BOOK RESERVE AS OF NOVEMBER 30, 2024 (2)	DEPRECIATION ACCUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ACQUISITIONS (8)	ADJUSTMENTS (9)	RESERVE AT END OF PERIOD (10)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (11)
DEPRECIABLE PLANT										
350.20	1,931	1							1,932	100.00
351.00	3,088,493	210,156							3,278,649	99.51
352.01	925,002	179,157							1,104,159	97.99
352.02	614,208	408,215							1,022,423	95.35
352.10	206,932								206,932	100.00
353.00	386,082	1,241	112	1,728					385,707	99.98
354.00	916,514	29,077							945,591	99.78
354.10	0								0	0.00
355.00	104,477								104,477	100.00
374.40	1,111,944	165,809	14,056	18,765					1,273,044	11.56
374.50	1,896,227	34,596							1,930,823	59.72
375.34	1,588,833	168,951	37,015	62,552		22,826			1,689,421	21.42
375.60	76,125	487	8						76,620	89.55
375.70	8,864,156	1,360,219	18	143					10,224,250	19.81
375.80	9,309	347							9,656	58.47
376.00	417,896,320	71,891,883	1,282,372	26,154,538		2,118,568			462,797,469	14.21
378.00	34,316,641	5,151,940	130,129	1,660,340		199,340			37,739,029	21.11
379.10	33,540	10,089	6						43,635	36.62
380.00	169,310,826	29,690,025	3,727,245	6,290,187		1,852,373			194,585,535	20.96
381.00	18,097,612	1,191,891	45,632	2,038,462		114,411			17,182,262	34.24
381.10	20,638,844	718,585	84,774	84,774					21,772,655	77.68
382.00	16,415,562	1,038,569	486	201,254					17,253,364	31.40
383.00	5,946,035	399,463	185	96,461					6,249,223	30.48
384.00	2,928,666	45,860		1,984					2,972,542	84.70
385.00	2,705,497	461,340	63,095	104,962		19,774			3,105,196	32.64
387.00	87,448	4,027							91,475	66.92
387.40	2,782,702	1,043,307	11,462	37,003					3,800,468	20.20
387.50	1,945,280	140,227							2,085,507	94.74
390.10	49,821								49,821	100.00
391.10	1,265,141	351,665		13,451					1,603,355	22.45
391.12	64,588	5,842							70,430	77.14
392.00	25,737	596	184	424,732					127,821	98.35
394.00	7,795,690	960,215		292,147					8,463,352	101.19
394.12	17,941	54	648	18,450					25,921	31.02
395.00	118,197	14,118							132,315	49.95
396.00	991,329		(5,873)					(407)	985,456	103.87
397.50	768,266	175		193,093				407	595,348	19.23
398.00	651,631	72,060		25,988					697,403	58.78
TOTAL DEPRECIABLE PLANT	725,154,604	115,750,189	5,306,780	37,711,015	0	4,327,293	0	0	804,173,266	
AMORTIZABLE PLANT										
393.00	26,845,096	10,712,100		4,287,325					33,269,871	41.65
393.60	5,269,209	4,163,852		1,150,649					8,282,412	38.73
392.10	(263,183)	6,978	84,591			3,769			(175,383)	0.00
375.71	3,075,200	957,771							4,032,971	68.92
TOTAL AMORTIZABLE PLANT	34,926,322	15,840,701	84,591	5,437,974	0	3,769	0	0	45,409,871	
NONDEPRECIABLE PLANT	234,685		608						235,293	
TOTAL GAS PLANT	760,315,611	131,590,890	5,391,979	43,148,989	0	4,331,062	0	0	849,818,430	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2024	ORIGINAL COST AS OF NOVEMBER 30, 2025	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	0.05	1
351.00	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	6.33	210,156
	WELLS				
352.01	CONSTRUCTION	1,126,772	1,126,772	16.58	179,157
352.02	EQUIPMENT	1,072,322	1,072,322	39.66	408,215
	TOTAL ACCOUNT 352	2,199,094	2,199,094		587,373
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	0
353.00	LINES	387,525	385,797	0.35	1,241
354.00	COMPRESSOR STATION EQUIPMENT	947,638	947,638	3.04	29,077
354.10	COMPRESSOR STATION EQUIPMENT - NEW	0	449,537	-	0
355.00	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,142,447	7,590,256		827,848
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.40	LAND RIGHTS	9,033,561	11,008,773	1.64	165,809
374.50	RIGHTS OF WAY	3,233,314	3,233,314	1.07	34,596
	TOTAL ACCOUNT 374	12,266,875	14,242,087		200,405
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	6,568,365	7,887,262	2.30	168,951
375.60	INDUSTRIAL MEASURING AND REGULATING	85,565	85,565	0.57	487
375.70	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	46,202,517	46,560,797	2.62	1,219,905
	OTHER BUILDINGS	4,894,349	5,053,856	2.81	140,314
	TOTAL ACCOUNT 375.70	51,096,866	51,614,653		1,360,219
375.80	COMMUNICATION	16,515	16,515	2.10	347
	TOTAL ACCOUNT 375	57,767,311	59,603,995		1,530,004
376.00	MAINS				
	CAST IRON				
	BARE STEEL	59,766,126	49,802,958	3.42	1,767,873
	OTHER	2,916,324,440	3,206,626,779	2.31	70,124,010
	TOTAL ACCOUNT 376	2,976,090,566	3,256,429,737		71,891,883
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	150,201,783	178,796,716	3.05	5,151,940
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	119,158	119,158	8.84	10,089
380.00	SERVICES				
	BARE STEEL	740,936	599,391	5.38	36,091
	OTHER	861,993,753	927,987,646	3.31	29,653,934
	TOTAL ACCOUNT 380	862,734,689	928,587,037		29,690,025
381.00	METERS	45,617,357	50,186,337	2.51	1,191,891
381.10	METERS - AMR	26,290,014	27,384,527	2.52	718,585
382.00	METER INSTALLATIONS	52,607,899	54,955,719	1.94	1,038,569
383.00	HOUSE REGULATORS	19,231,006	20,499,492	2.01	399,463
384.00	HOUSE REGULATOR INSTALLATIONS	3,484,788	3,509,385	1.34	45,860
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	8,621,532	9,513,778	5.10	461,340
	OTHER EQUIPMENT				
387.00	GENERAL	136,698	136,698	2.96	4,027
387.40	COMMUNICATION EQUIPMENT	18,175,872	18,812,522	5.74	1,043,307
387.50	GPS EQUIPMENT	2,201,372	2,201,372	6.44	140,227
	TOTAL ACCOUNT 387	20,513,942	21,150,593		1,187,561
	TOTAL DISTRIBUTION PLANT	4,235,546,921	4,624,978,561		113,517,615
GENERAL PLANT					
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	7,030,304	7,142,560	4.99	351,665
391.11	EQUIPMENT	91,304	91,304	6.40	5,842
391.12	INFORMATION SYSTEMS	554,702	129,970	0.19	596
	TOTAL ACCOUNT 391	7,676,310	7,363,834		358,103
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394.00	EQUIPMENT	22,408,085	27,287,535	3.88	960,215
394.12	CNG FACILITIES	18,450	0	-	54
	TOTAL ACCOUNT 394	22,426,535	27,287,535		960,269

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2024	ORIGINAL COST AS OF NOVEMBER 30, 2025	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
395.00	LABORATORY EQUIPMENT	264,921	264,921	5.39	14,118
396.00	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	769,399	3,043,267	0.01	175
398.00	MISCELLANEOUS EQUIPMENT	1,147,173	1,186,398	6.15	72,060
TOTAL GENERAL PLANT		33,308,476	40,170,092		1,404,726
SUBTOTAL DEPRECIABLE PLANT		4,275,997,843	4,672,738,908		115,750,189
AMORTIZABLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	51,909,674	79,879,820	*	10,712,100
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	10,063,539	21,383,249	*	4,163,852
362.10	ENVIRONMENTAL REMEDIATION	0	0	*	6,978
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,353,586	5,851,944	*	957,771
SUBTOTAL AMORTIZABLE PLANT		67,326,799	107,115,013		15,840,701
NONDEPRECIABLE PLANT		3,533,173	3,533,173		0
TOTAL GAS PLANT		4,346,857,816	4,783,387,095		131,590,890

* PRORATED ACCRUALS BASED ON INDIVIDUAL ASSET AMORTIZATION

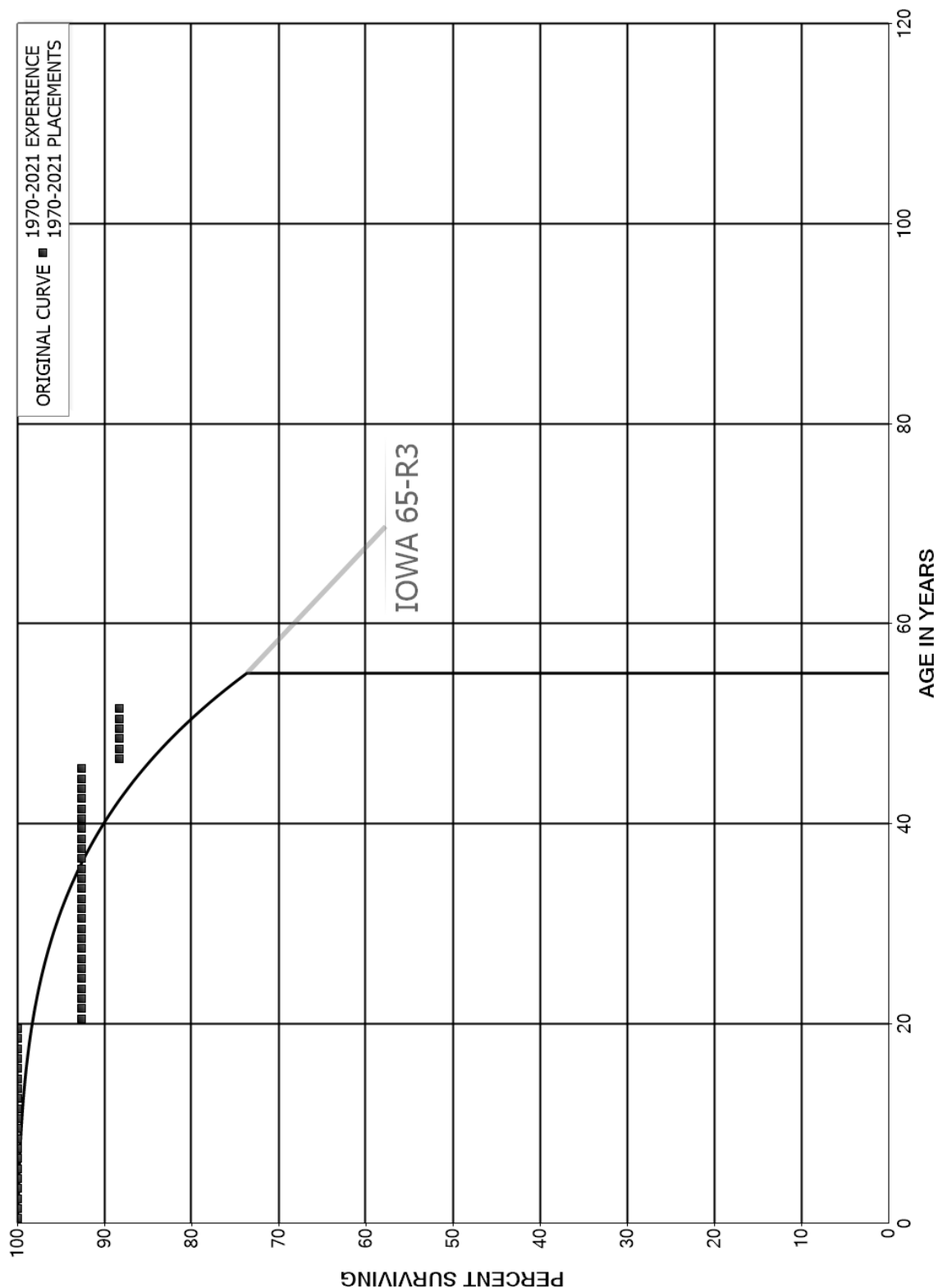
COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 4. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2020		2021		2022		2023		2024		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
353.00									589.31		(589.31)	(118)
362.10	66,230.55		83,079.72		69,176.77		115,773.74		89,062.13		(423,322.91)	(84,665)
374.20			3,641.92		1,844.88		1,844.88		1,300.62		(3,145.50)	(629)
374.40	181.75		31,402.00		42.58		65,582.92		550.51		(69,999.68)	(14,000)
375.34	53,446.96				48,151.18		25,013.31		28,246.27		(186,259.72)	(37,252)
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		1,327,444.02		(6,393,037.12)	(1,278,607)
378.00	137,617.14		131,514.72		229,635.04		66,203.71		75,962.42		(640,933.03)	(128,187)
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		2,661,864.99		(18,581,510.21)	(3,716,302)
381.00							87,758.09		152,551.72		(240,309.81)	(48,062)
382.00			2,403.39		26.66						(2,430.05)	(486)
383.00	925.21										(925.21)	(185)
385.00	82,945.35		28,224.94		53,649.53		37,414.80		106,804.83		(309,039.45)	(61,808)
387.40	1,780.14		1,065.03		15,721.85		29,611.10		9,752.01		(57,930.13)	(11,586)
392.00						1,552.00		(2,522.00)			(970.00)	(194)
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)	4,454,128.83	0.00	(26,884,391.43)	(5,376,880)

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

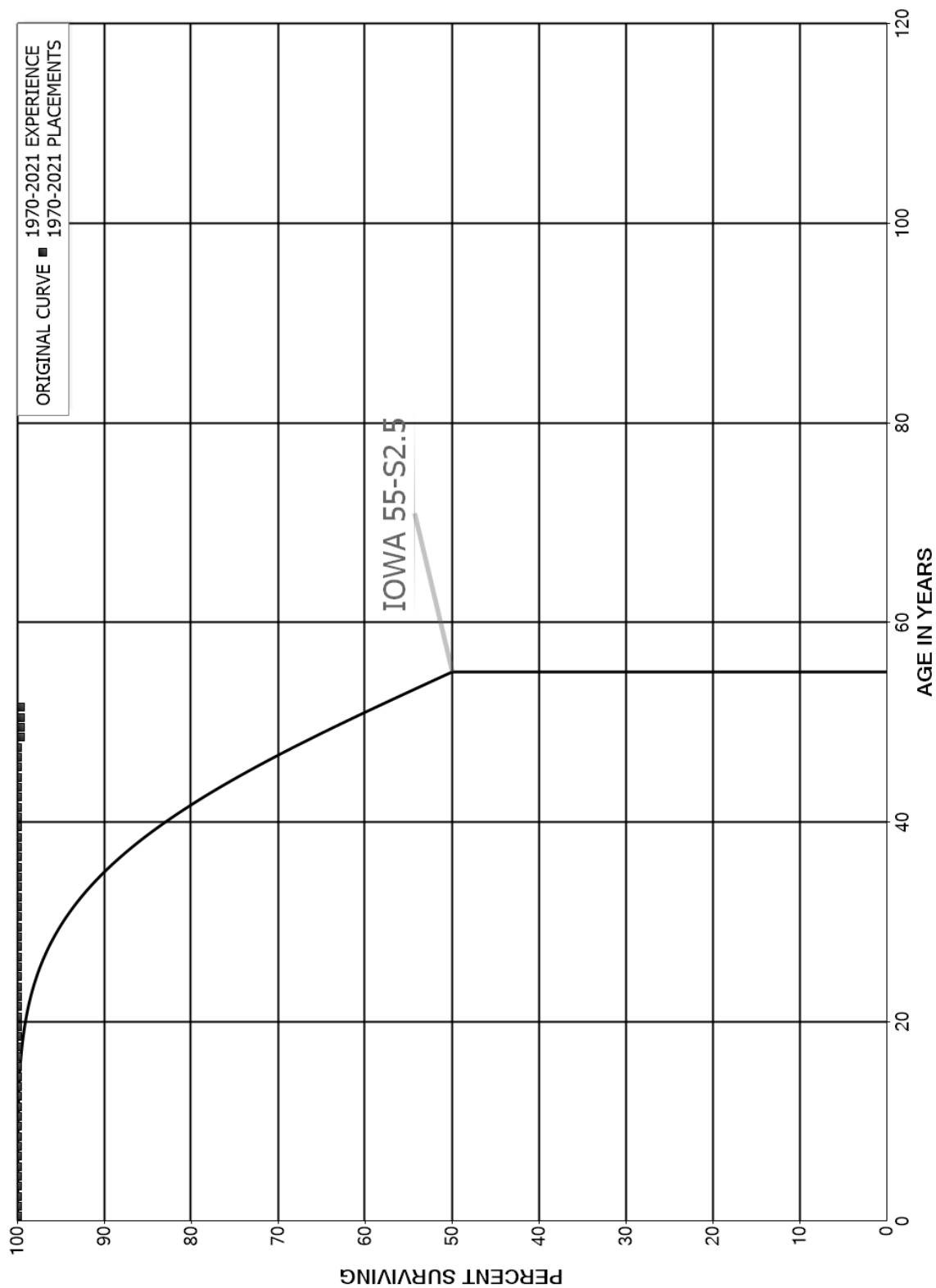
ORIGINAL LIFE TABLE, CONT.

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

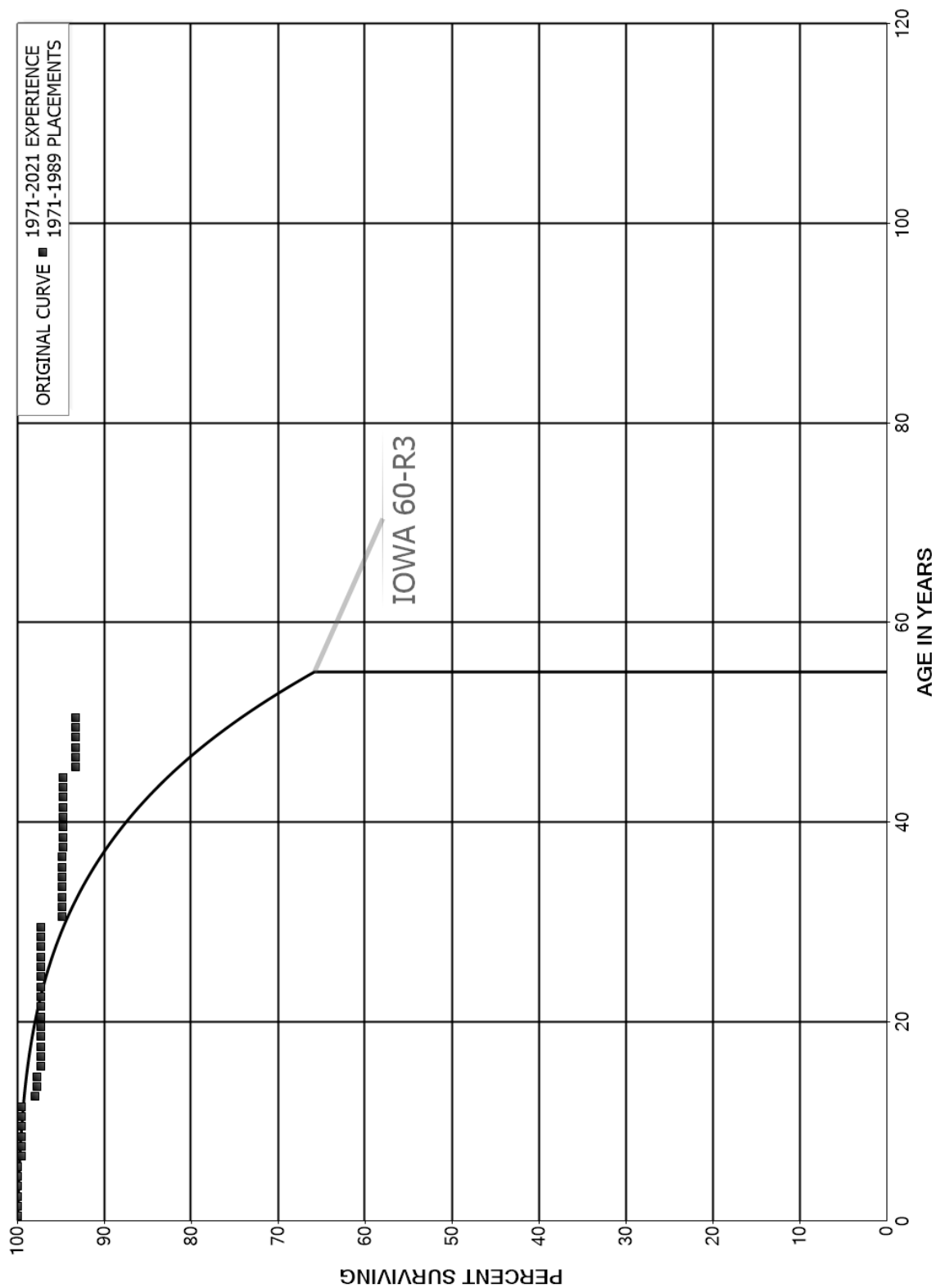
ORIGINAL LIFE TABLE, CONT.

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

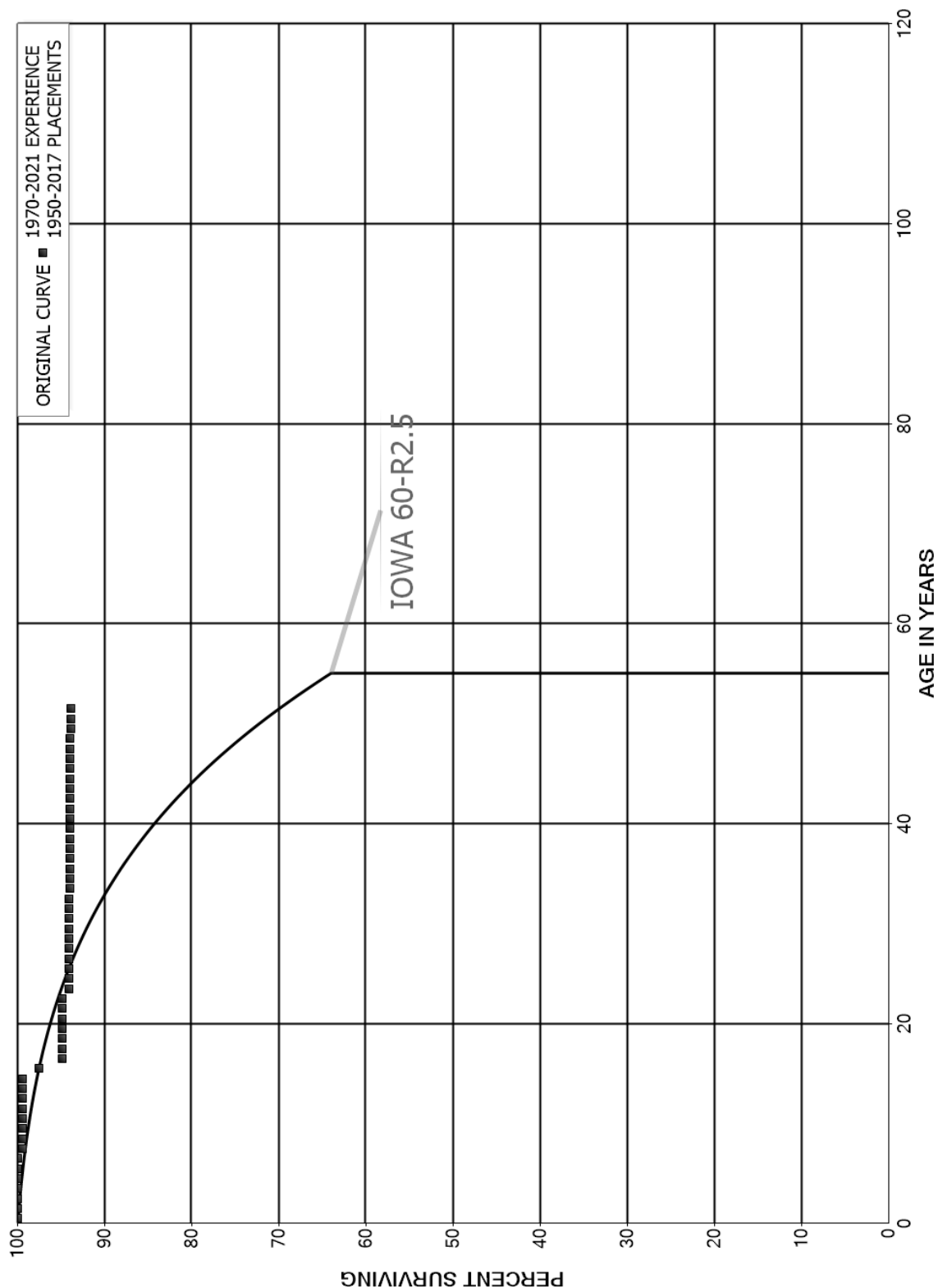
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

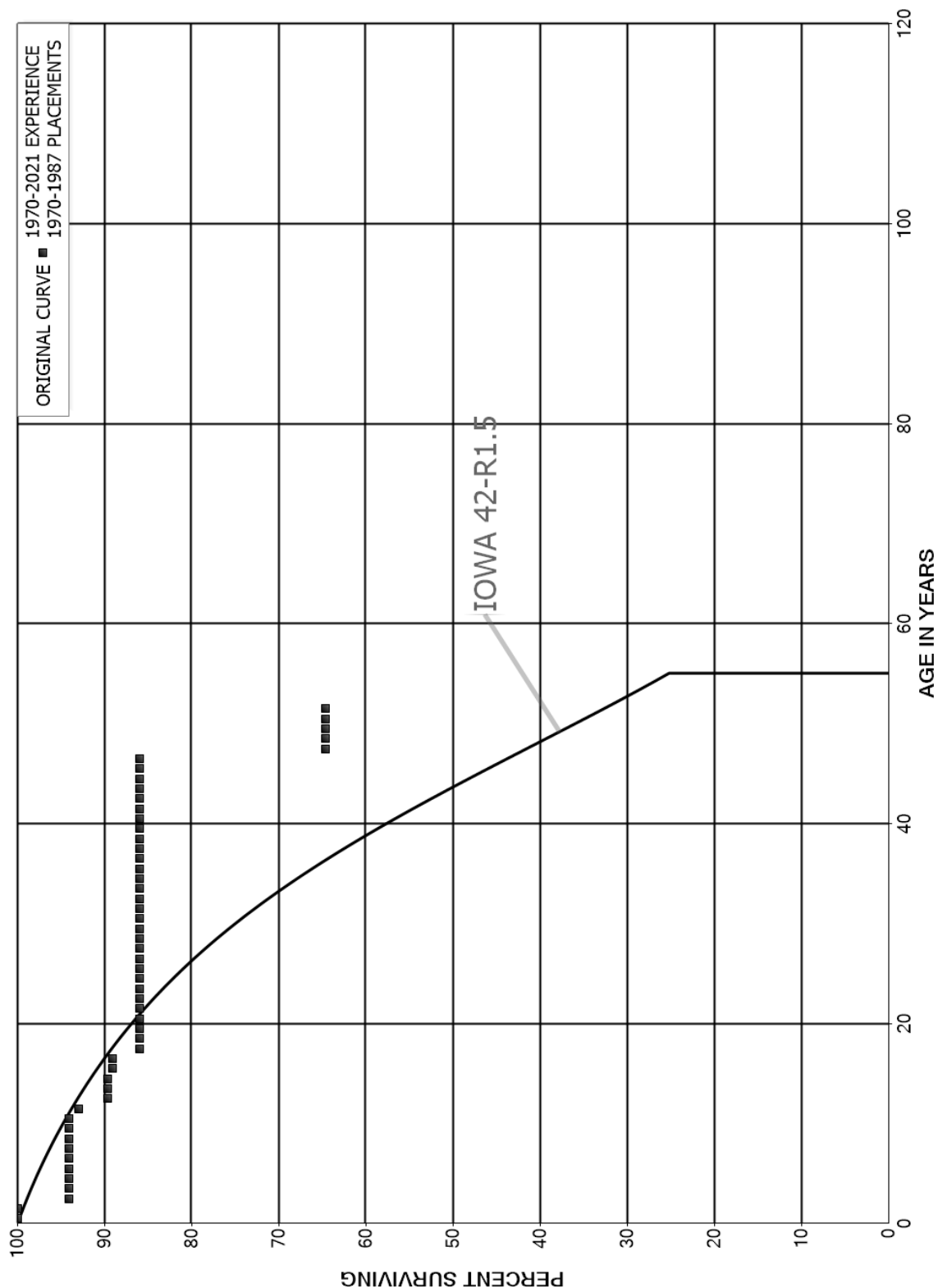
ORIGINAL LIFE TABLE, CONT.

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

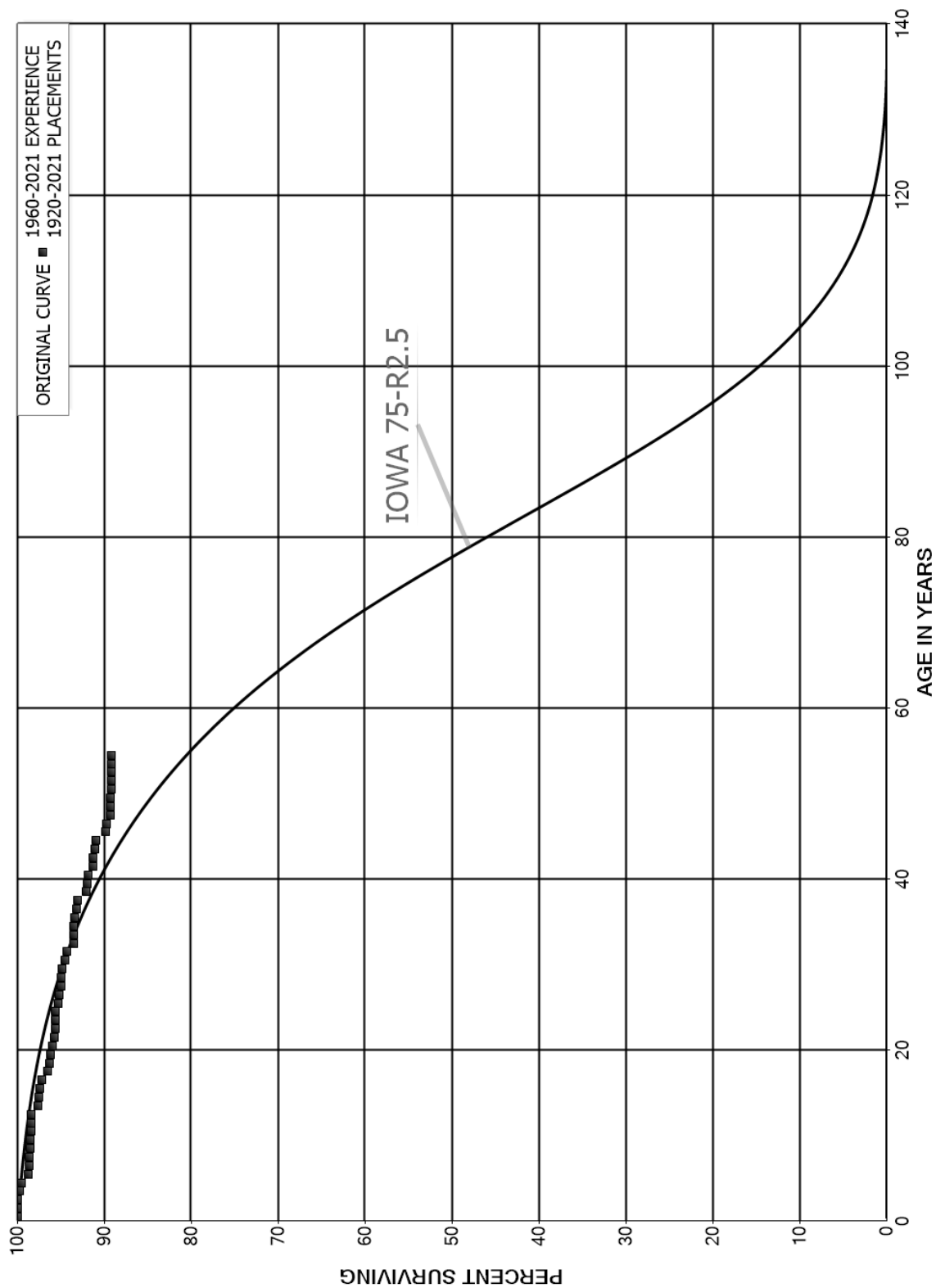
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

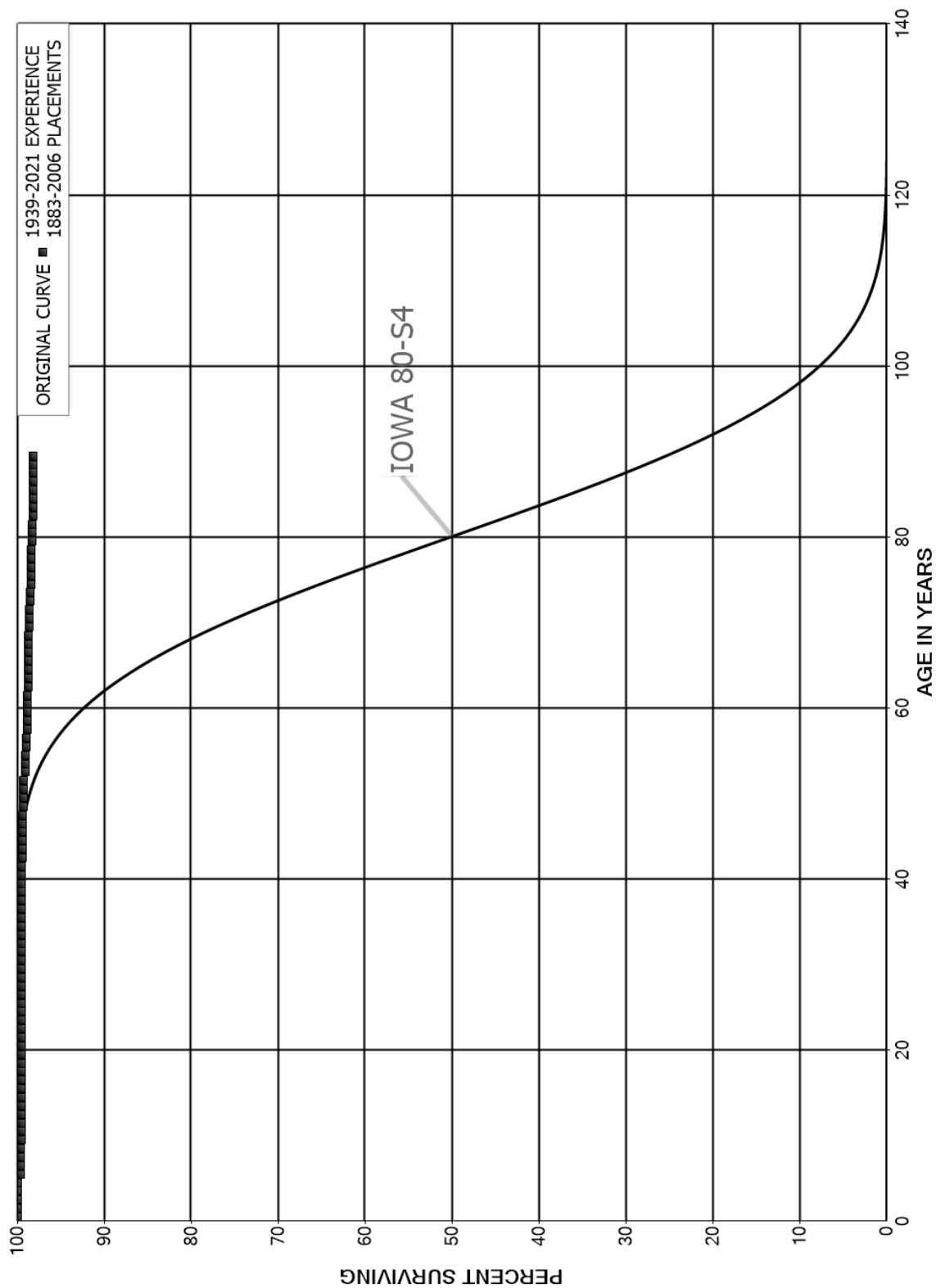
ORIGINAL LIFE TABLE, CONT.

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

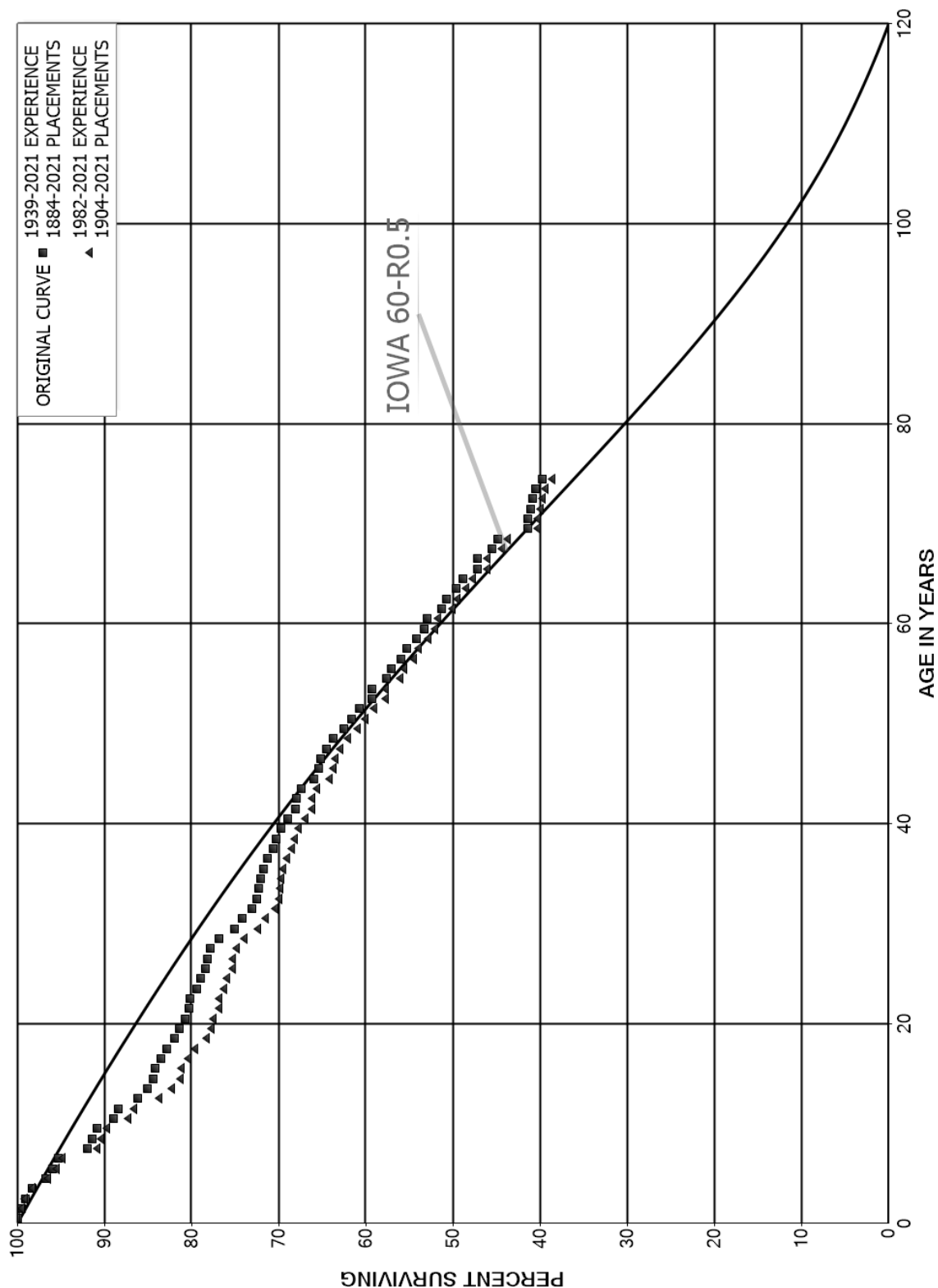
ORIGINAL LIFE TABLE, CONT.

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

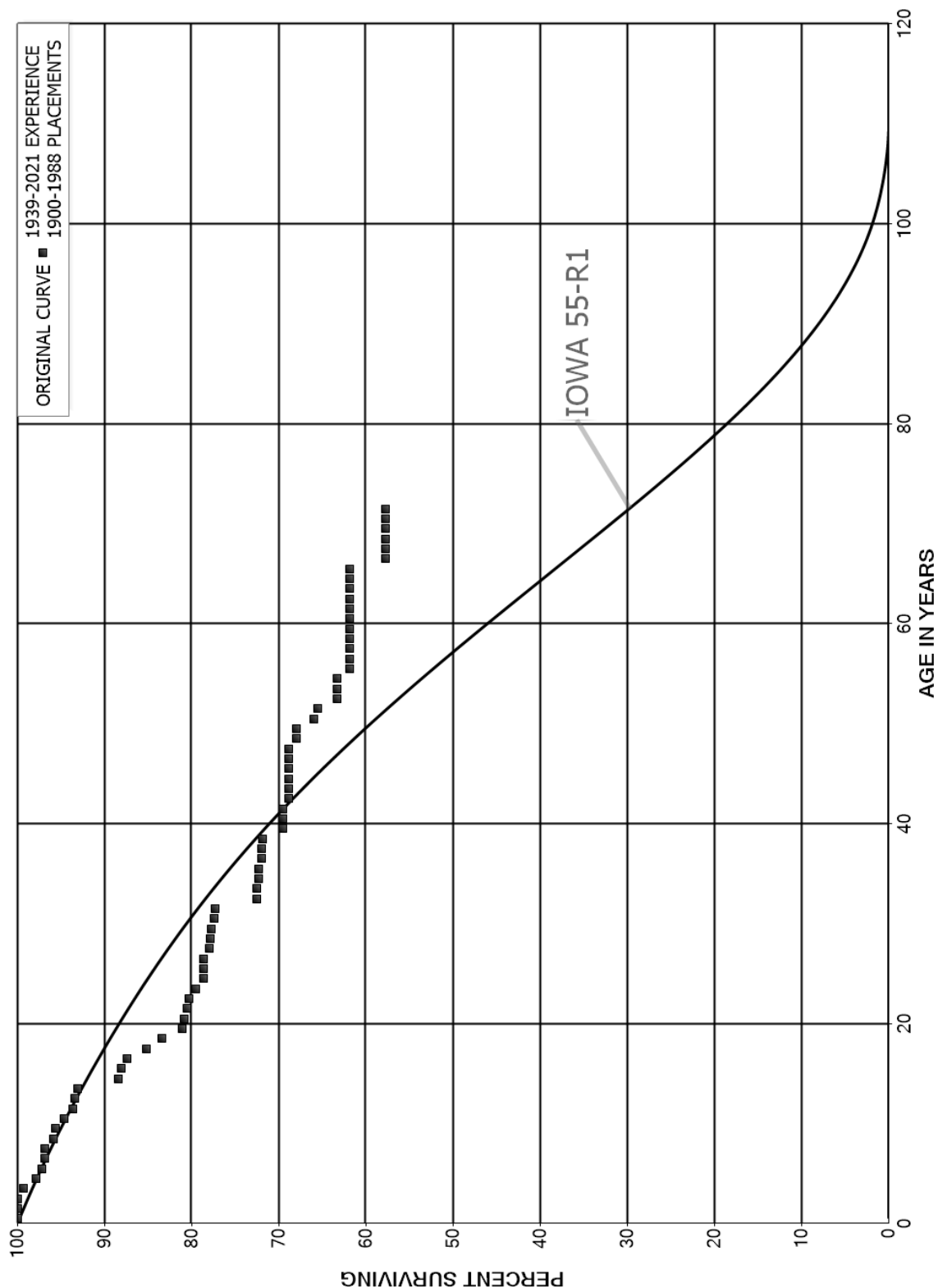
ORIGINAL LIFE TABLE, CONT.

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

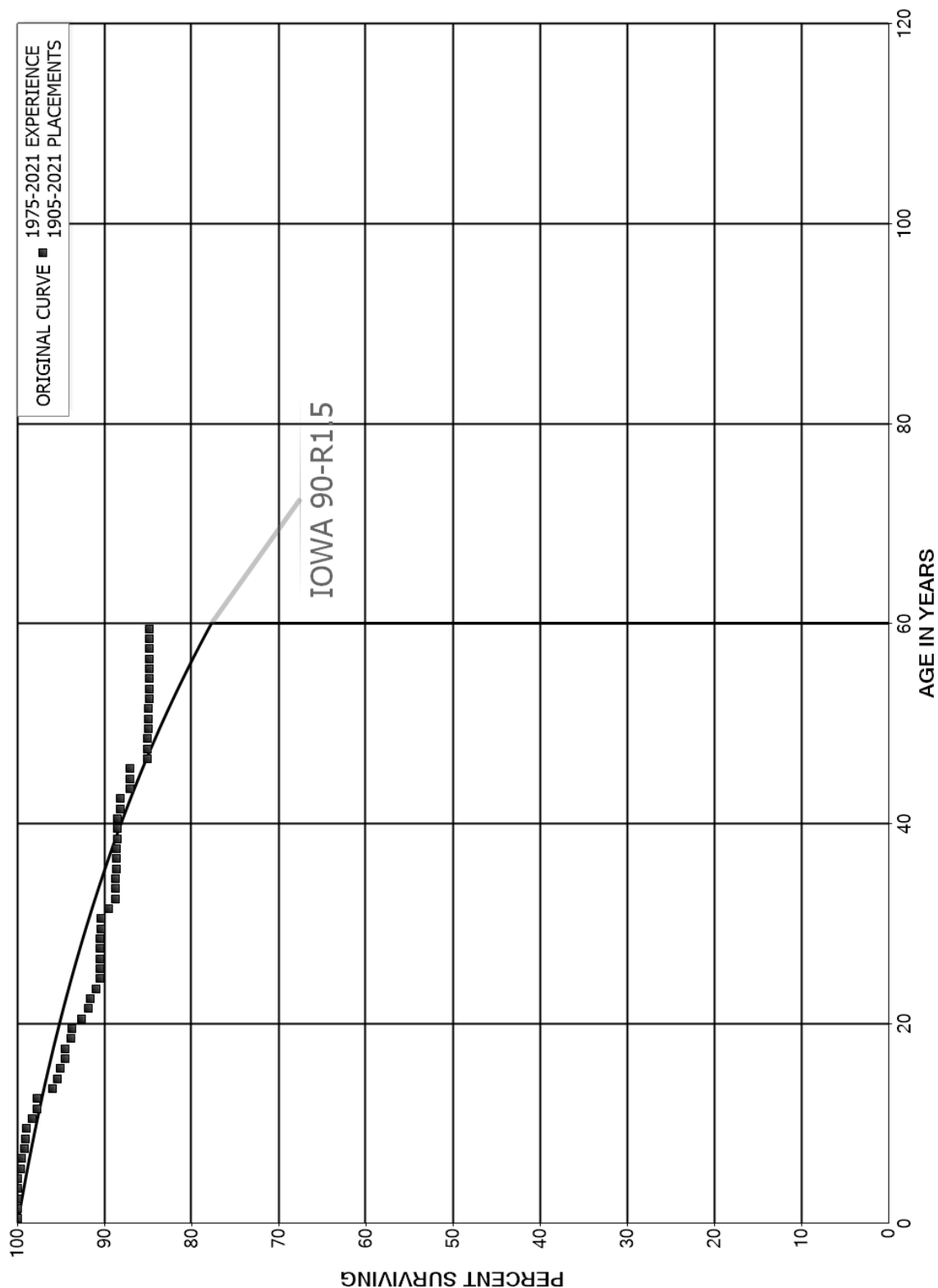
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

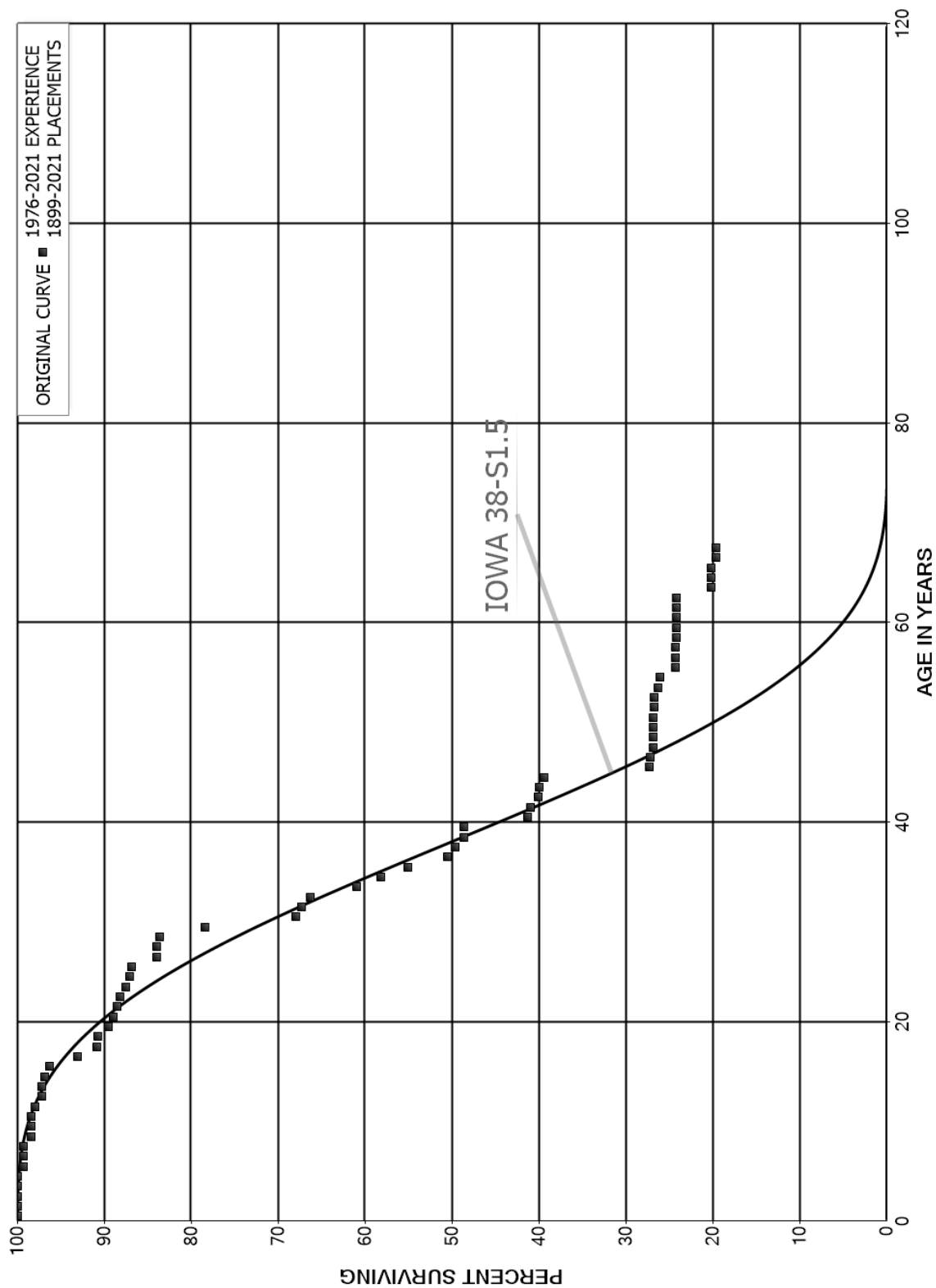
ORIGINAL LIFE TABLE, CONT.

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

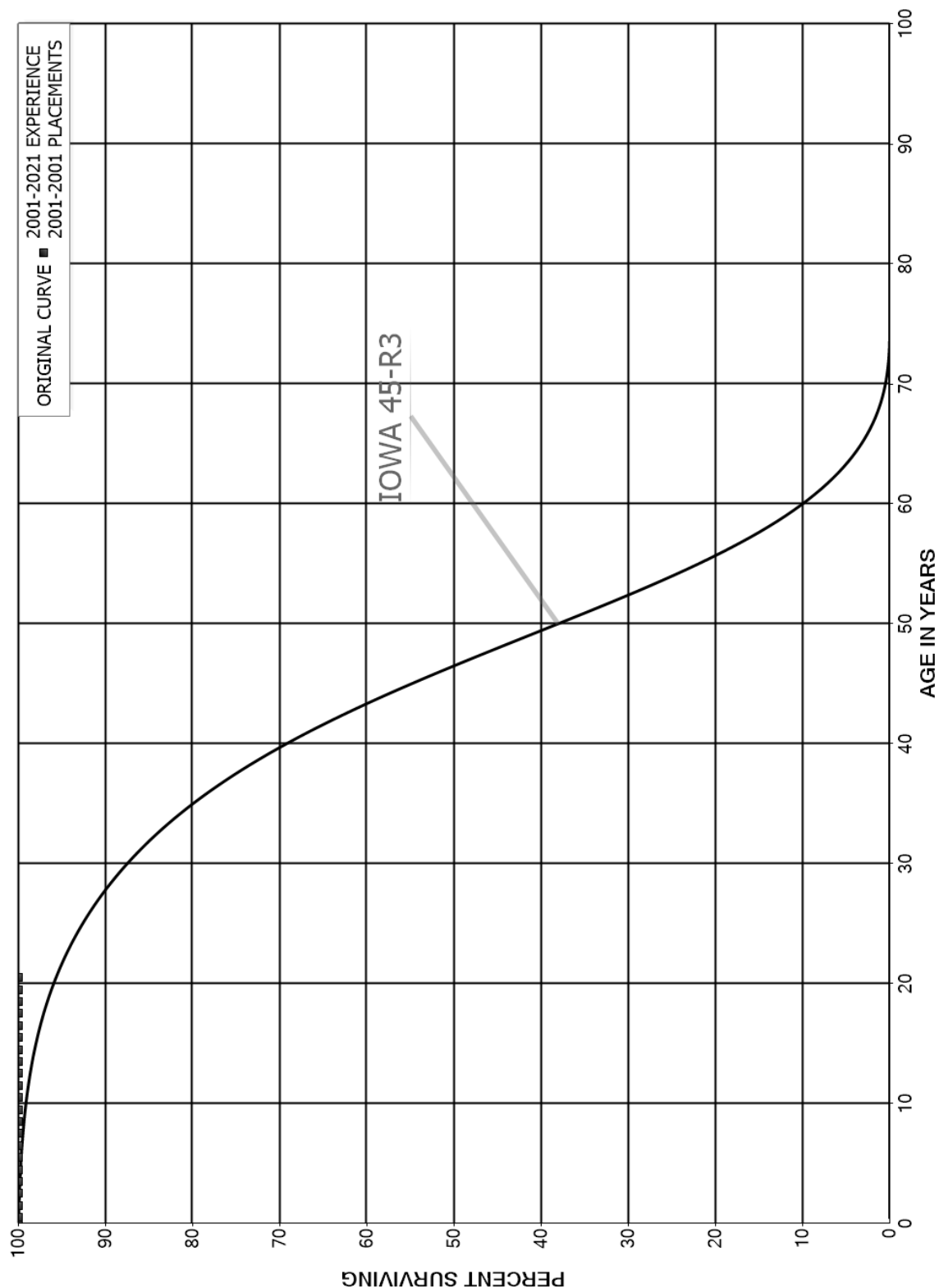
ORIGINAL LIFE TABLE, CONT.

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		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	127	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

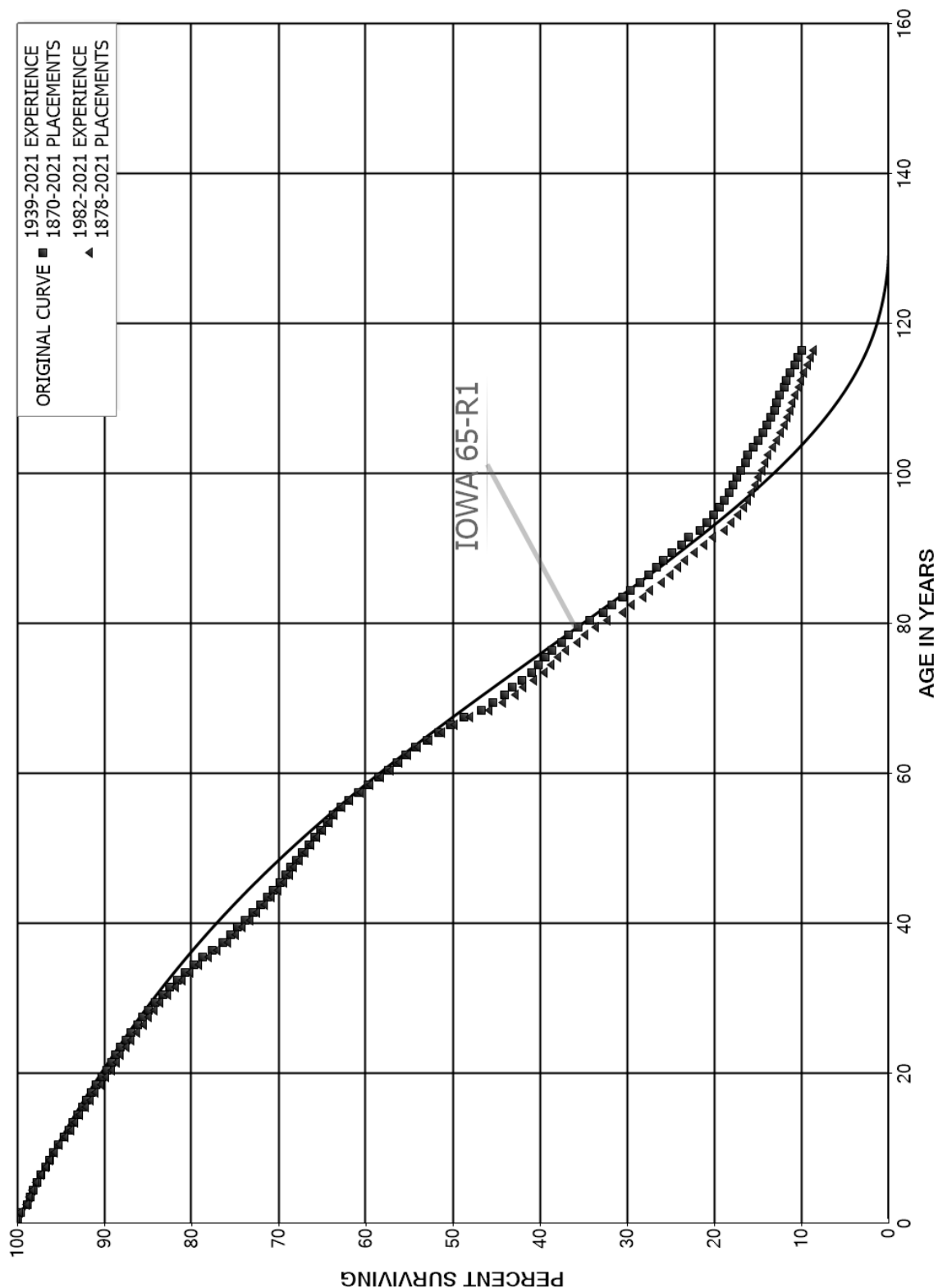
ORIGINAL LIFE TABLE

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

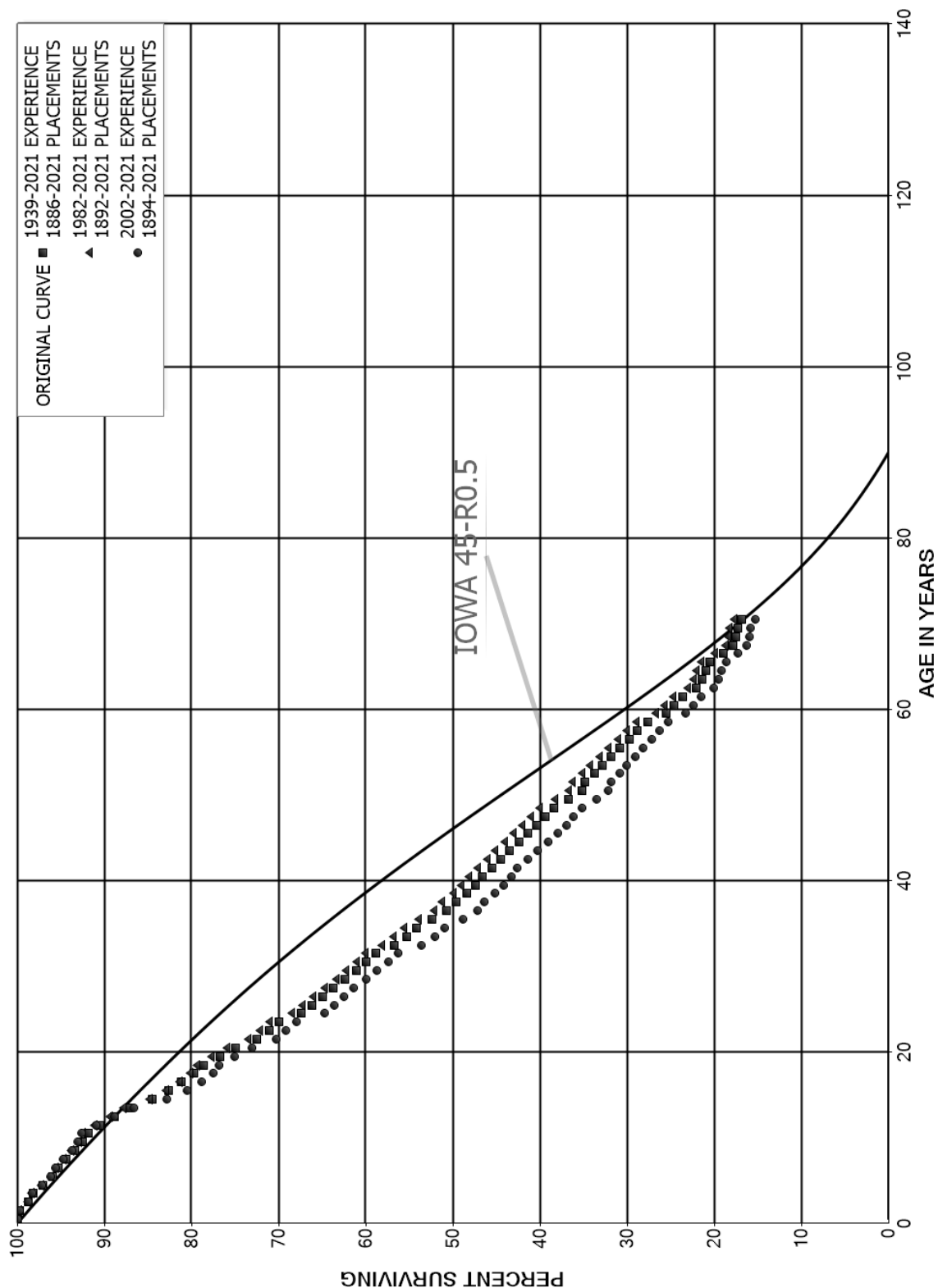
ORIGINAL LIFE TABLE, CONT.

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

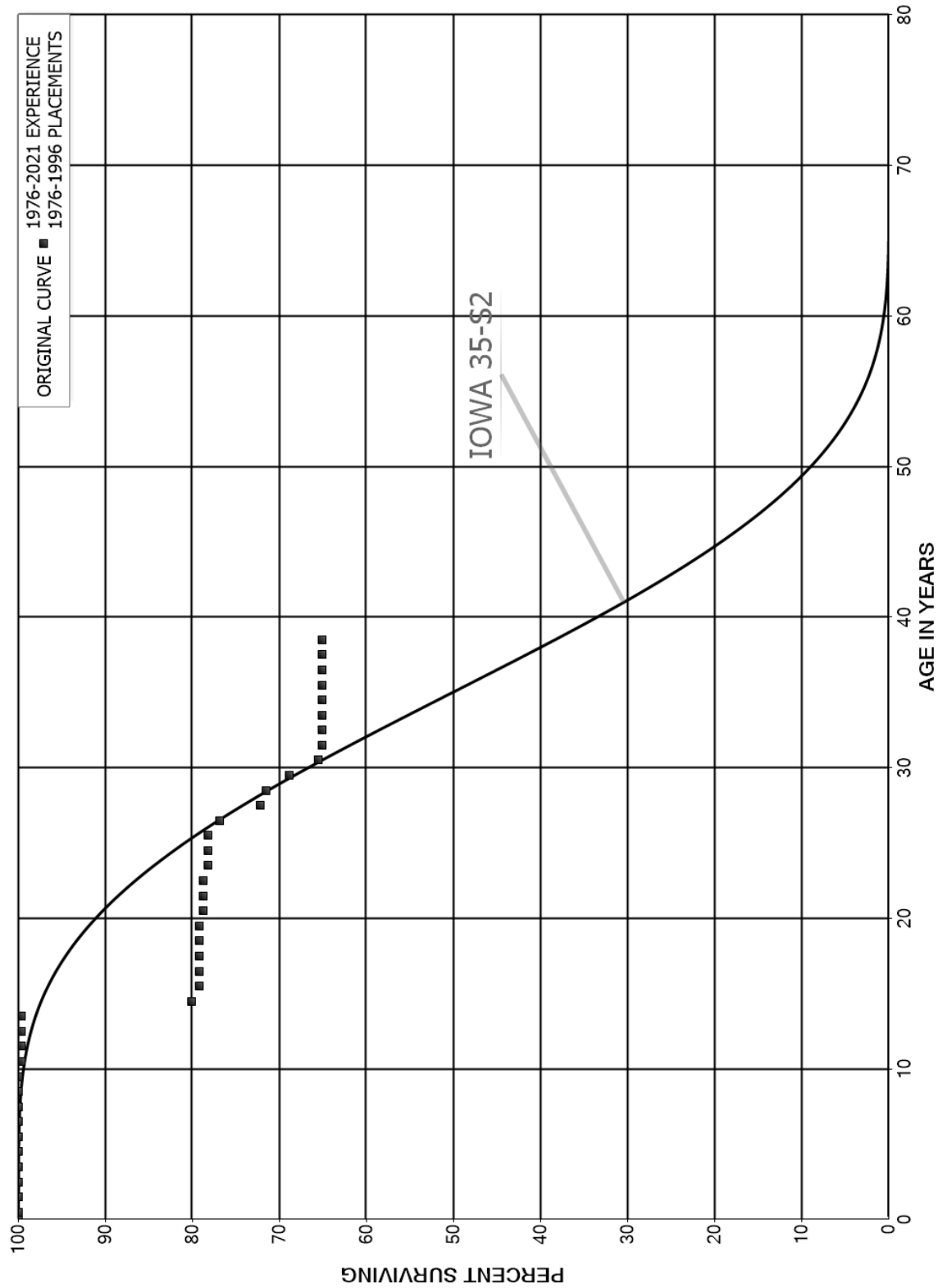
ORIGINAL LIFE TABLE, CONT.

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

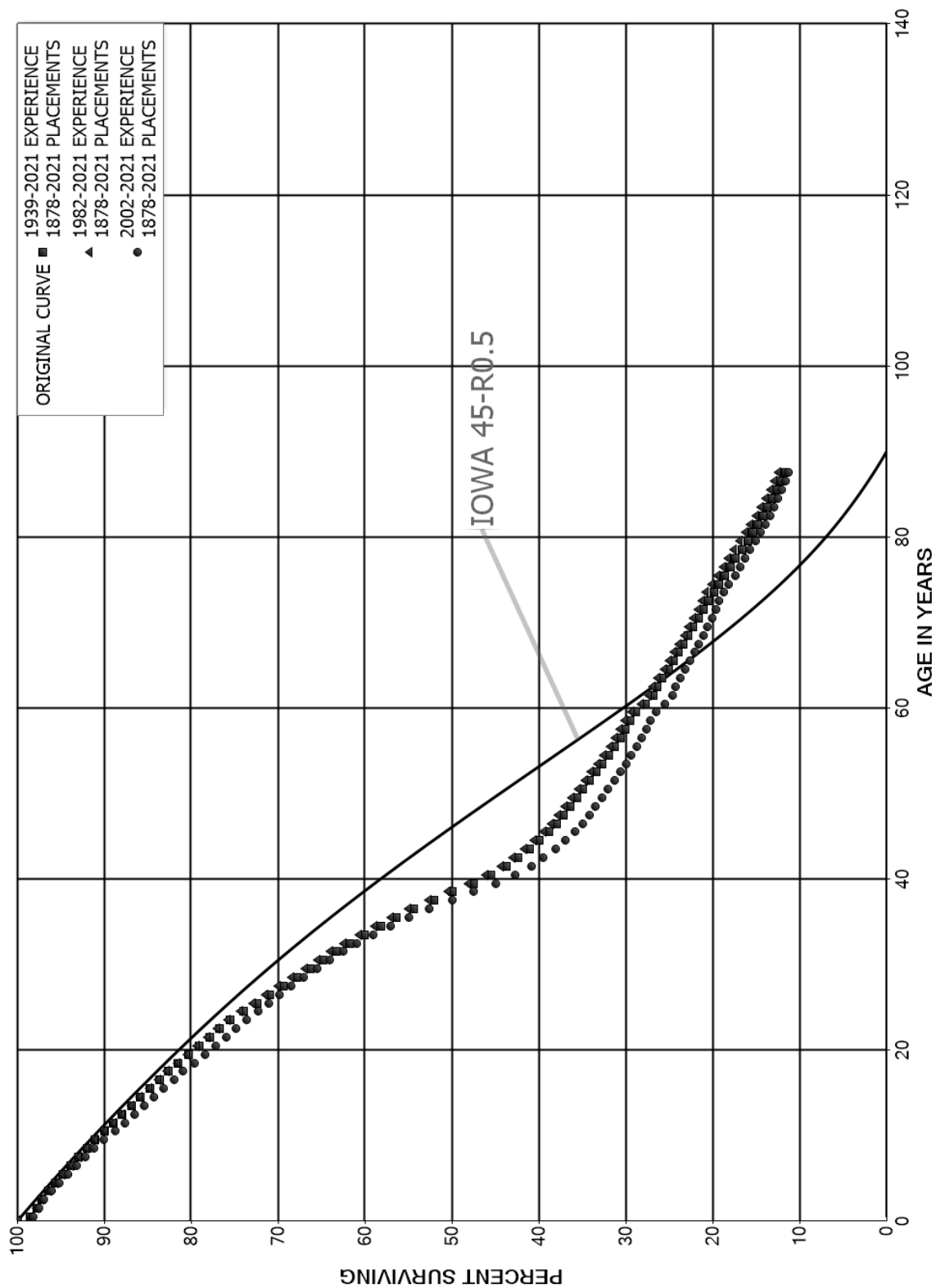
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

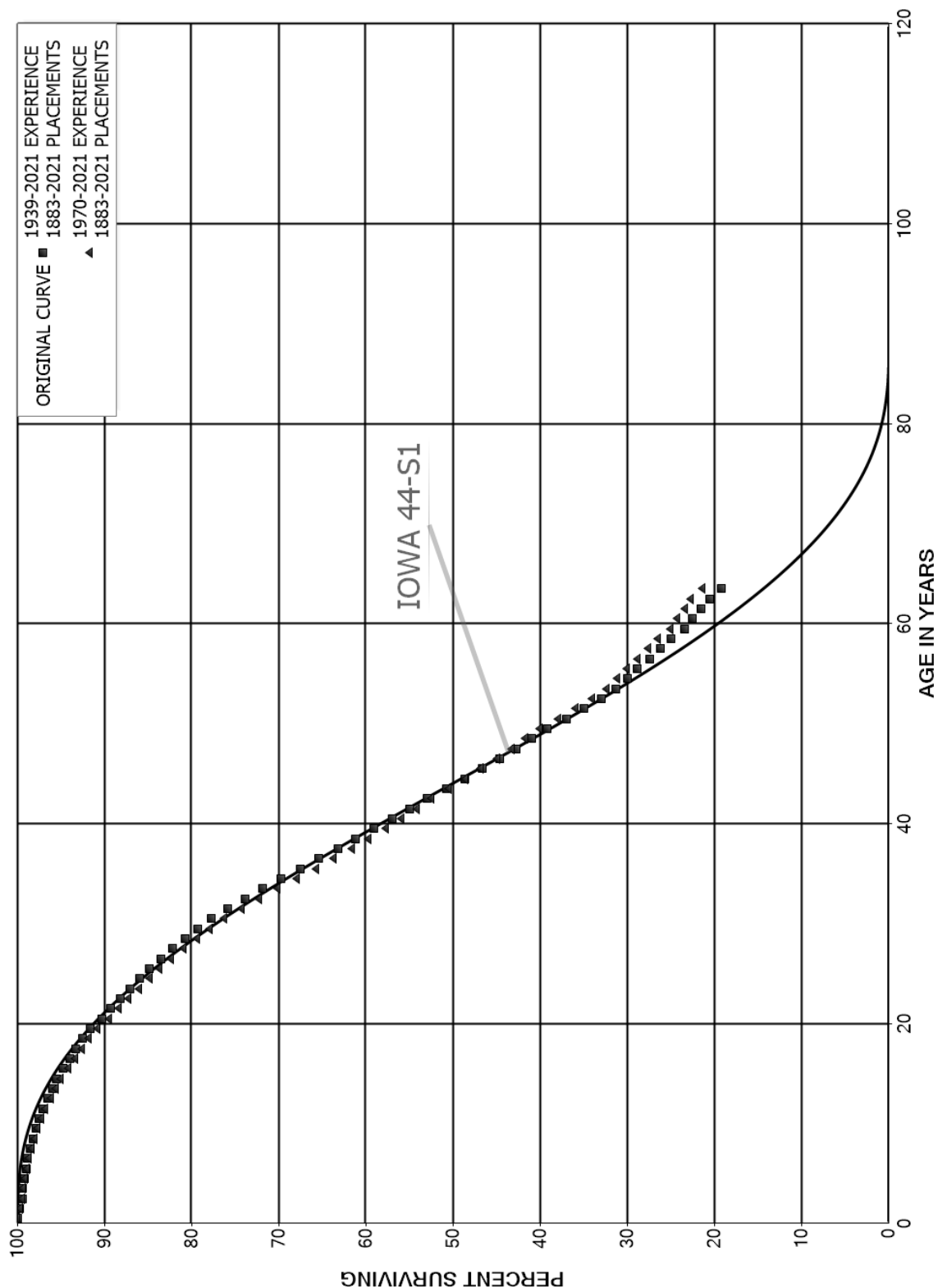
ORIGINAL LIFE TABLE, CONT.

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

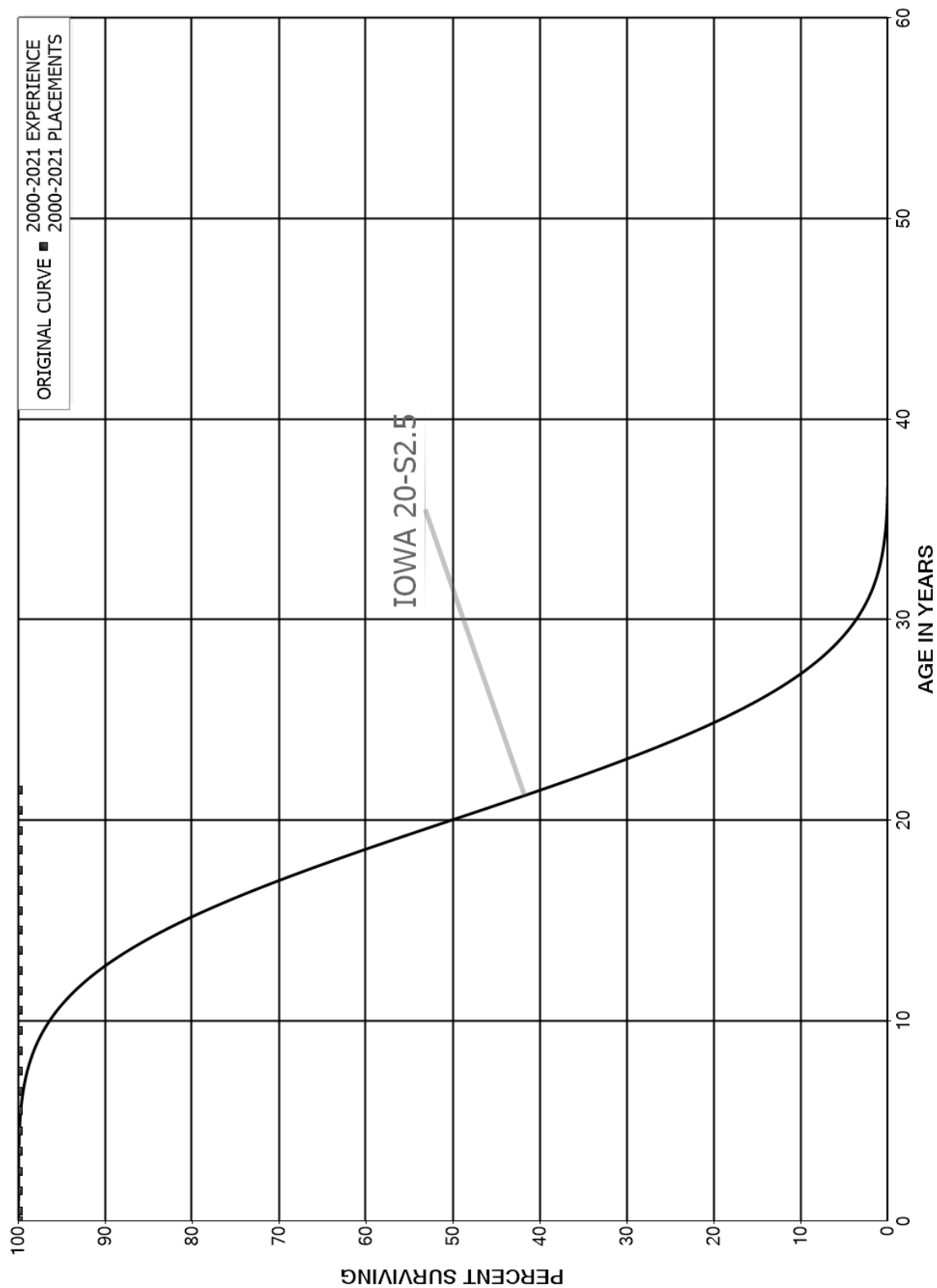
ORIGINAL LIFE TABLE, CONT.

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

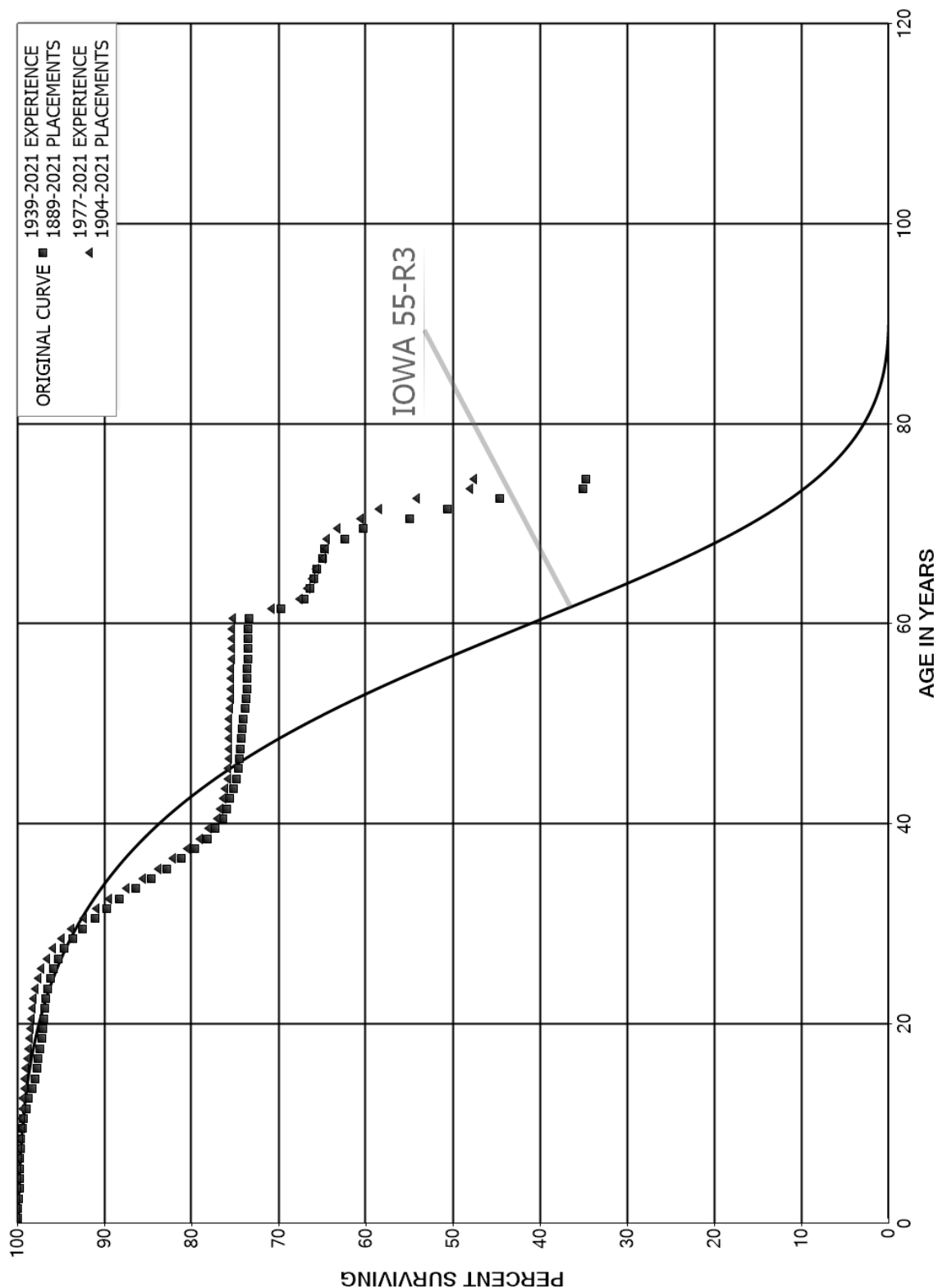
ORIGINAL LIFE TABLE

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

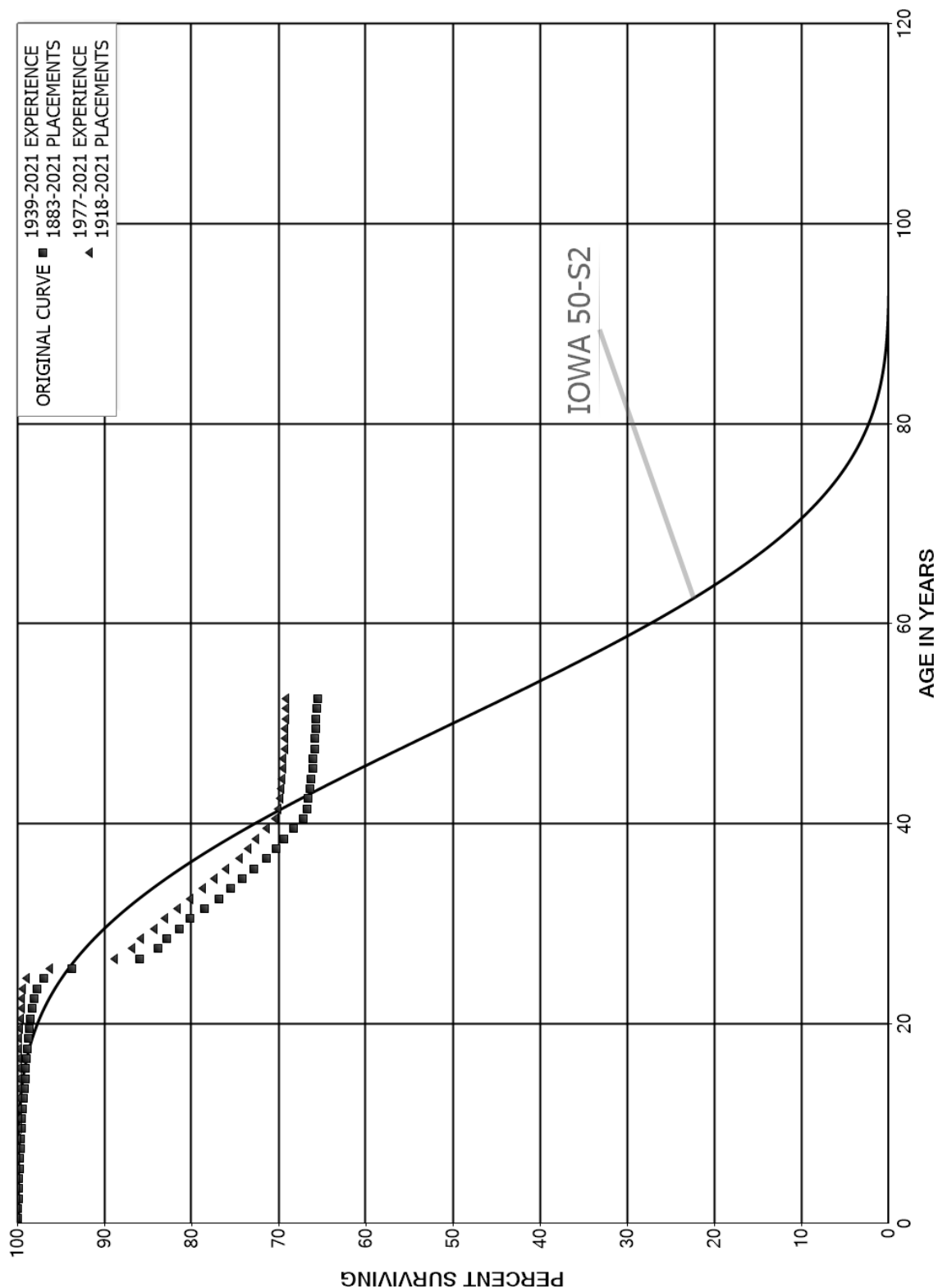
ORIGINAL LIFE TABLE, CONT.

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

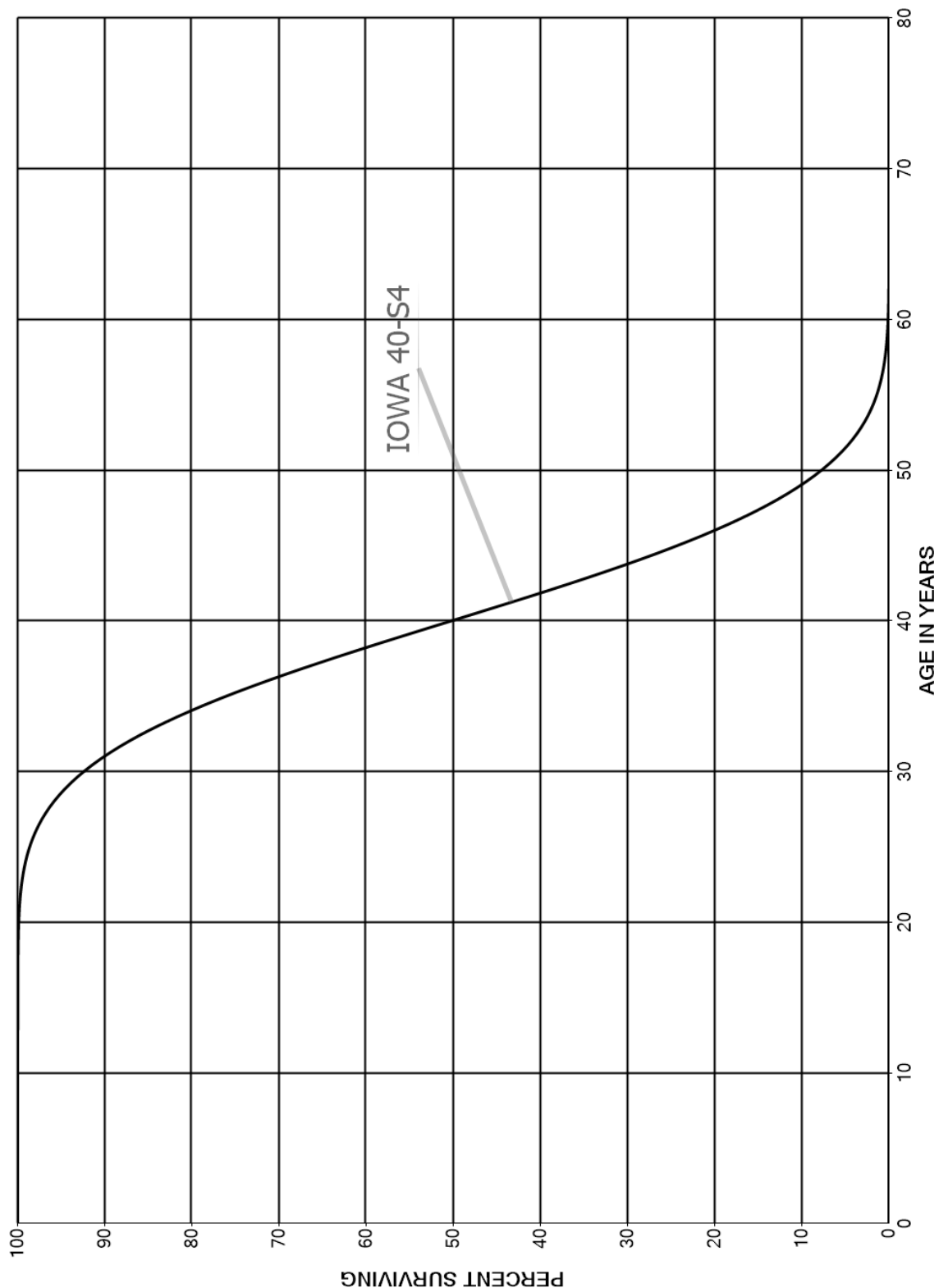
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021

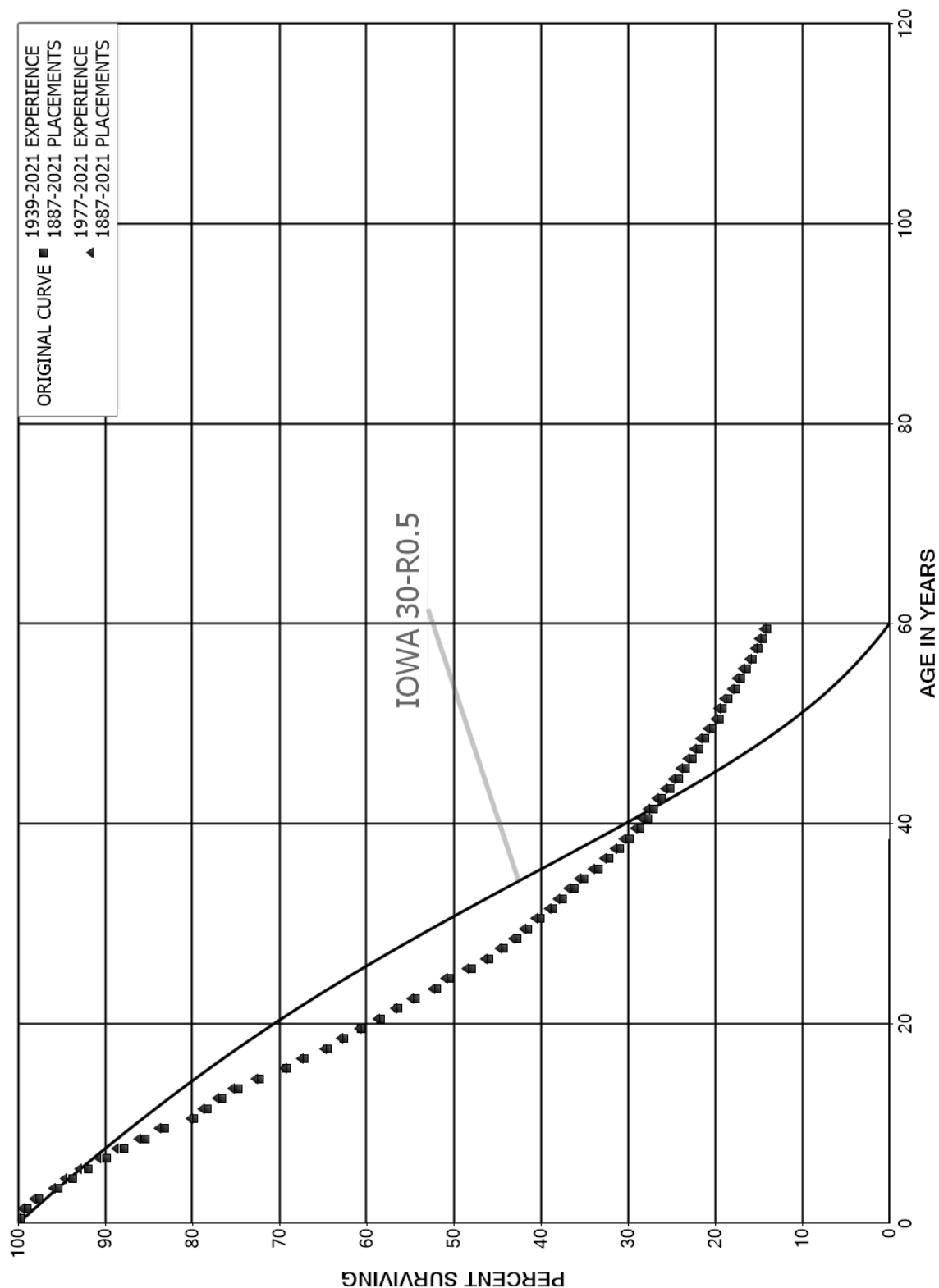
EXPERIENCE BAND 1977-2021

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

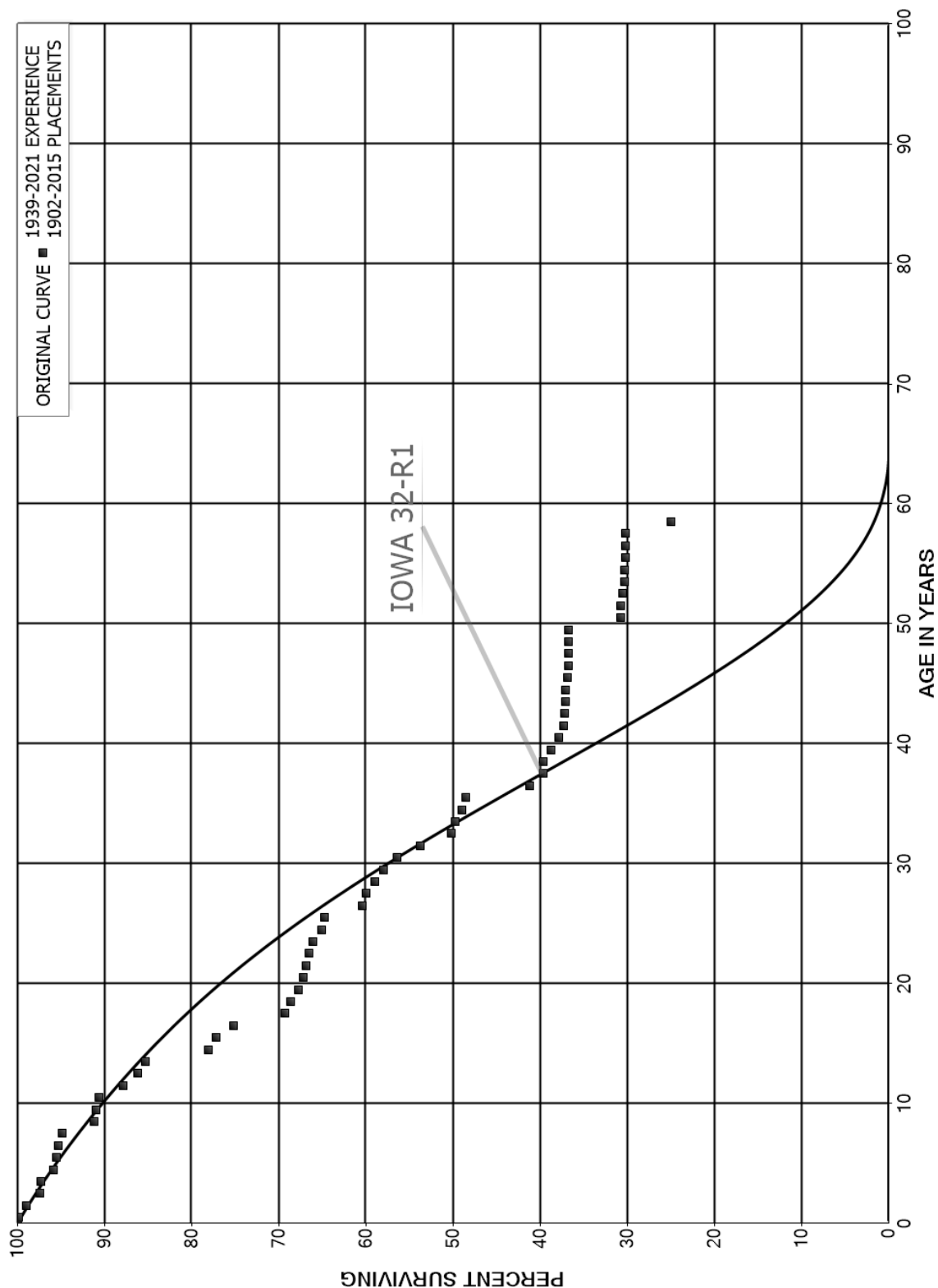
ORIGINAL LIFE TABLE, CONT.

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

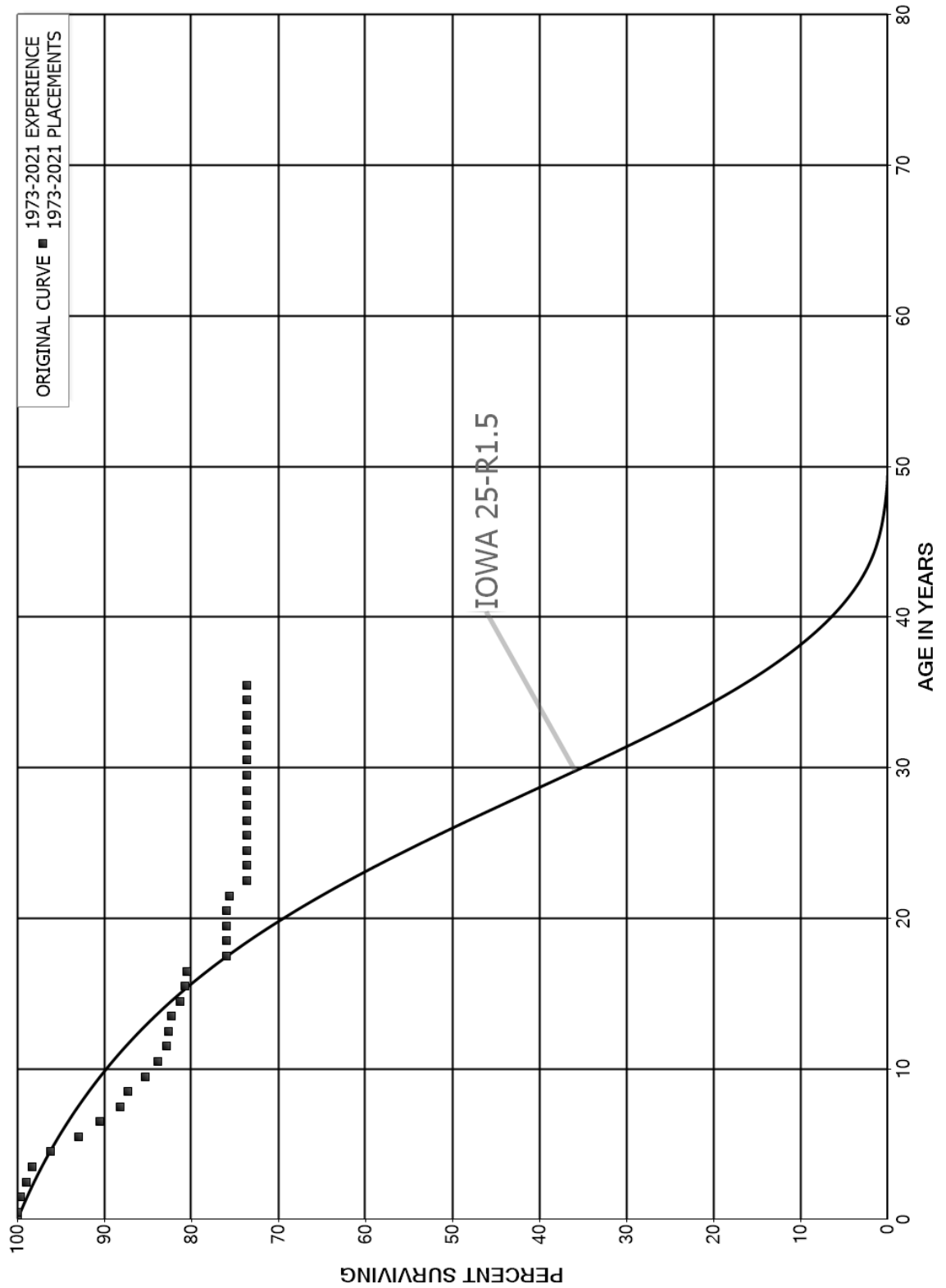
ORIGINAL LIFE TABLE, CONT.

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

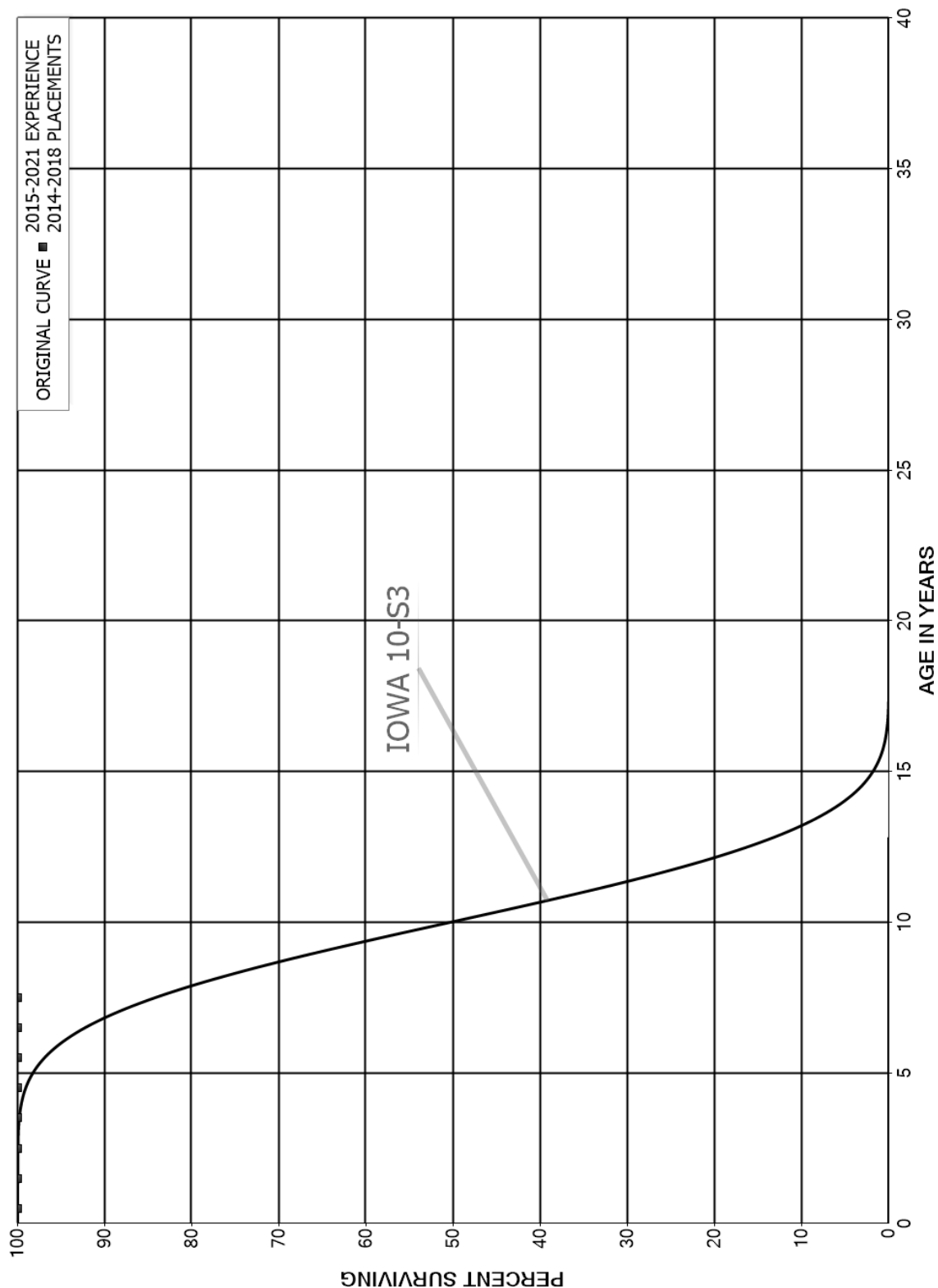
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

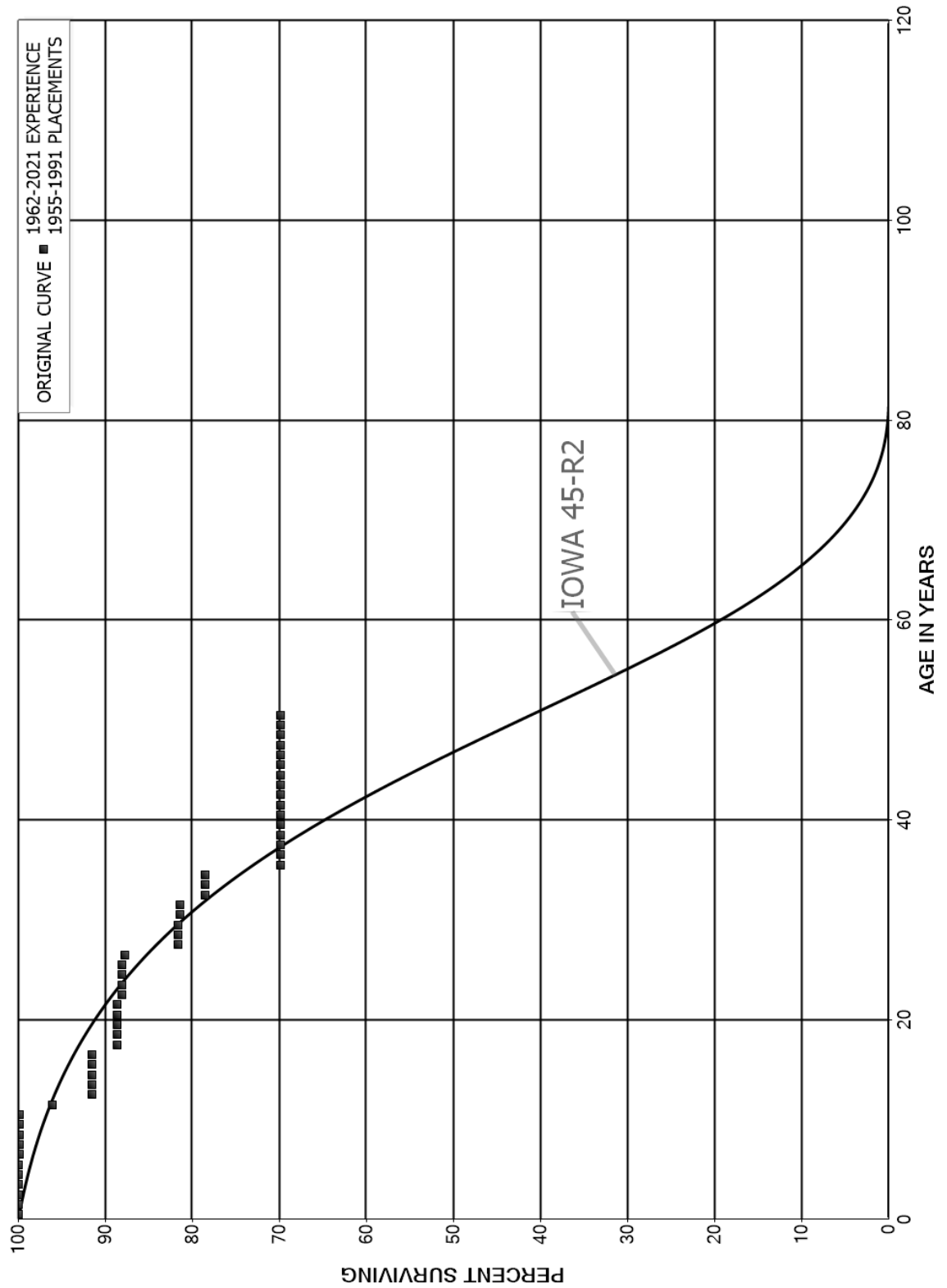
ORIGINAL LIFE TABLE

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

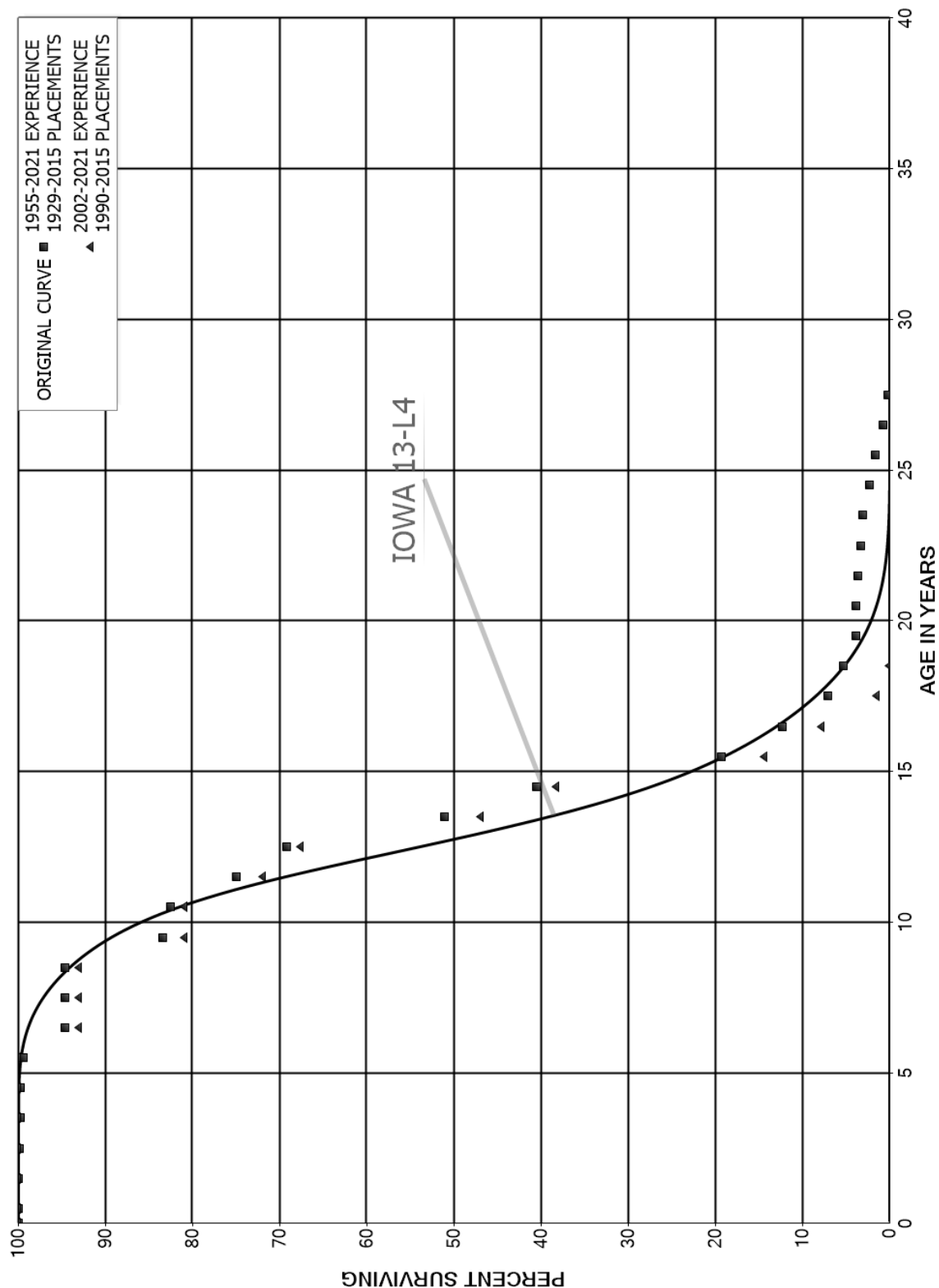
COLUMBIA GAS OF PENNSYLVANIA, INC.

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

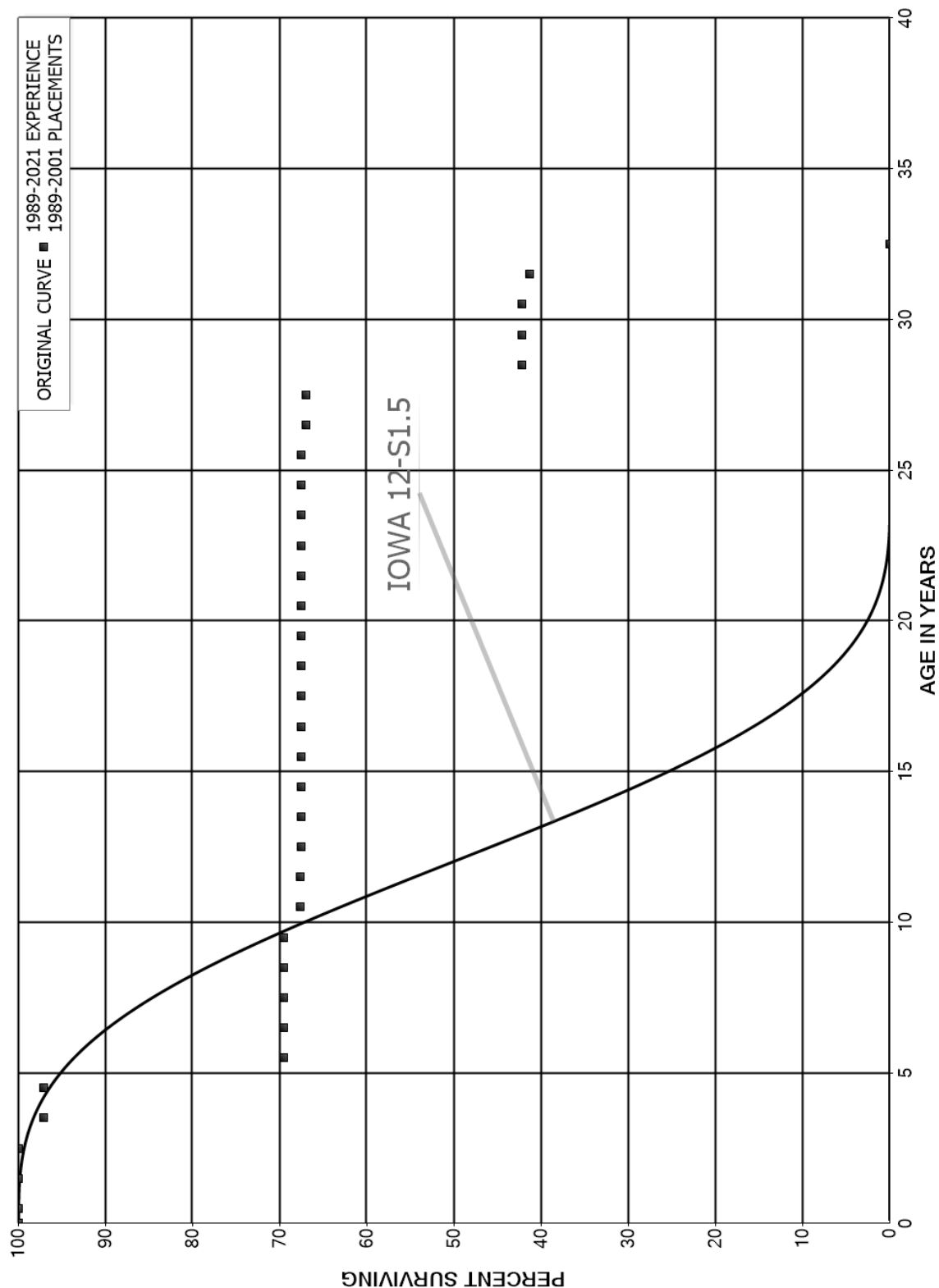
ORIGINAL LIFE TABLE

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

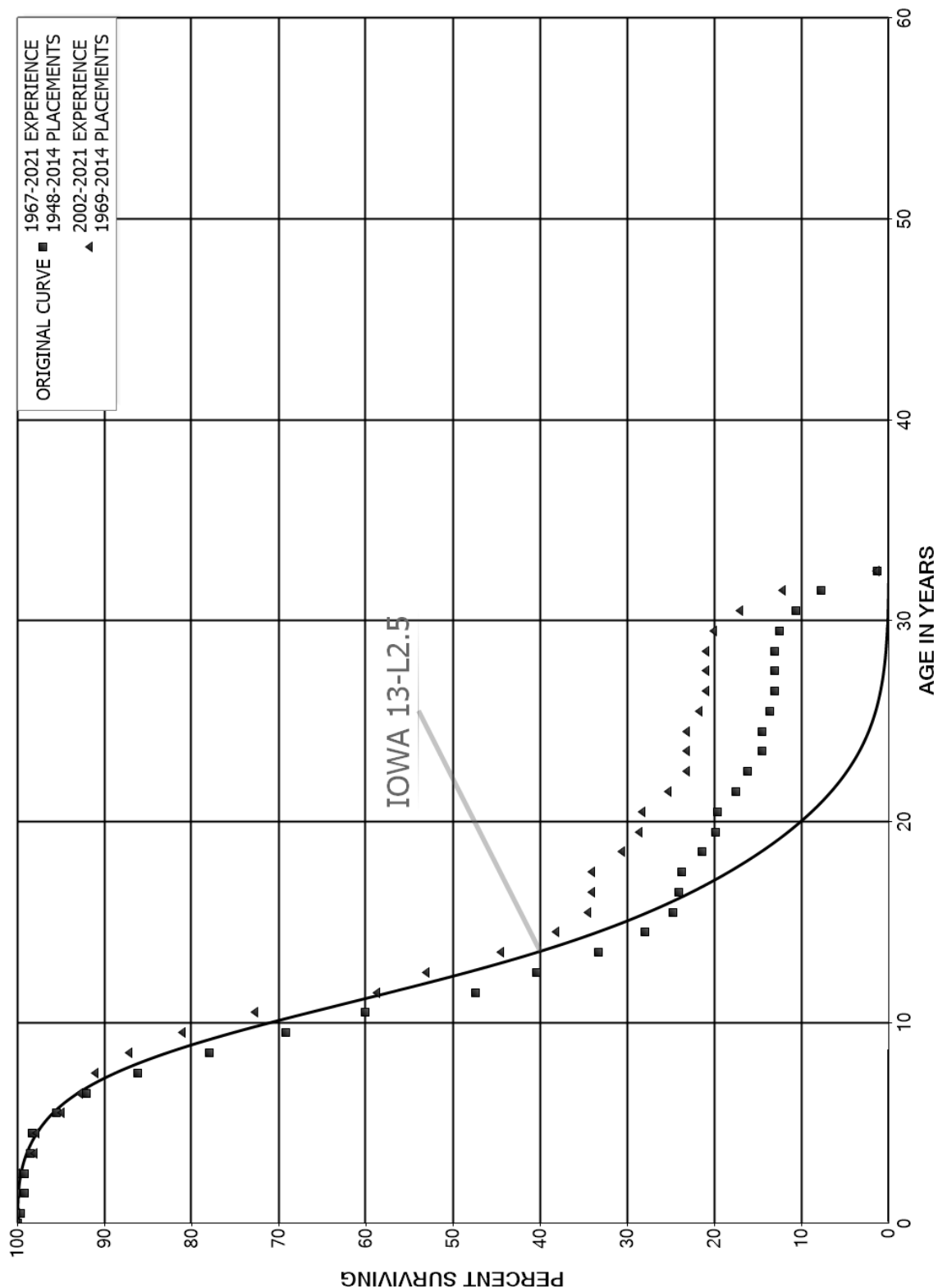
ORIGINAL LIFE TABLE

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

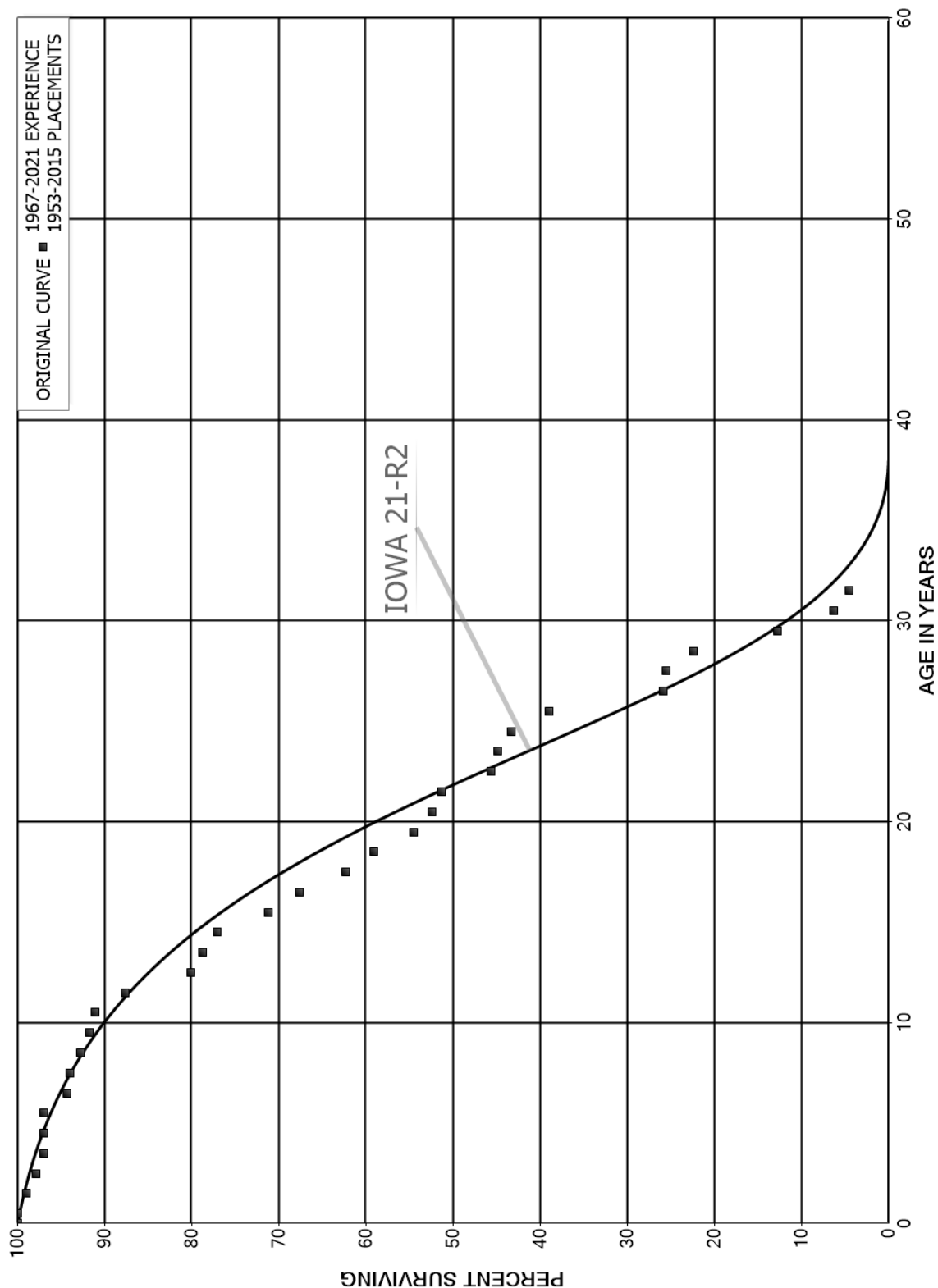
COLUMBIA GAS OF PENNSYLVANIA, INC.

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, 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)			
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	7,346	7,347		1-	1-	0.0
1903	15,446	15,446			1-	0.0
1904	8,443	8,443			1-	0.0
1905	13,211	13,211			1-	0.0
1906	5,827	5,827			1-	0.0
1907	4,319	4,319			1-	0.0
1908	5,085	5,085			1-	0.0
1909	5,578	5,578			1-	0.0
1910	945	945			1-	0.0
1911	1,806	1,806			1-	0.0
1912	1,590	1,590			1-	0.0
1913	4,595	4,558		37	36	0.0
1914	6,772	6,746		26	62	0.0
1915	9,299	9,299			62	0.0
1916	2,132	2,132			62	0.0
1917	2,947	2,947			62	0.0
1918	970	970			62	0.0
1919	713	713			62	0.0
1920	2,566	2,296		270	332	0.0
1921	2,386	2,382		4	336	0.0
1922	5,489	5,464		25	361	0.0
1923	5,749	5,710		39	400	0.0
1924	2,962	2,935		27	427	0.0
1925	8,289	8,162		127	554	0.0
1926	3,690	3,638		52	606	0.0
1927	3,441	3,384		57	663	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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)	
1928	4,889	4,711	178	841	0.0
1929	14,468	13,428	1,040	1,881	0.0
1930	8,861	7,867	994	2,875	0.0
1931	10,092	8,877	1,215	4,090	0.0
1932	3,979	3,566	413	4,503	0.0
1933	6,106	5,602	504	5,007	0.0
1934	8,048	7,645	403	5,410	0.0
1935	2,465	2,427	38	5,448	0.0
1936	9,460	8,316	1,144	6,592	0.0
1937	12,735	11,913	822	7,414	0.0
1938	21,248	19,752	1,496	8,910	0.0
1939	24,871	21,638	3,233	12,143	0.0
1940	30,390	27,618	2,772	14,915	0.0
1941	27,796	24,734	3,062	17,977	0.0
1942	30,465	26,919	3,546	21,523	0.0
1943	13,651	12,392	1,259	22,782	0.0
1944	12,286	11,141	1,145	23,927	0.0
1945	11,577	9,973	1,604	25,531	0.0
1946	24,870	21,131	3,739	29,270	0.0
1947	60,033	47,674	12,359	41,629	0.0
1948	145,642	110,188	35,454	77,083	0.0
1949	361,887	267,148	94,739	171,822	0.0
1950	649,712	475,120	174,592	346,414	0.0
1951	515,809	375,586	140,223	486,637	0.0
1952	1,283,579	906,358	377,221	863,858	0.0
1953	825,072	592,121	232,951	1,096,809	0.0
1954	1,181,308	841,756	339,552	1,436,361	0.0
1955	3,379,037	2,376,572	1,002,465	2,438,826	0.1
1956	2,185,953	1,535,368	650,585	3,089,411	0.1
1957	2,937,778	2,061,229	876,549	3,965,960	0.1
1958	3,603,346	2,529,482	1,073,864	5,039,824	0.1
1959	3,008,339	2,087,642	920,697	5,960,521	0.2
1960	3,188,529	2,212,449	976,080	6,936,601	0.2
1961	3,381,995	2,338,910	1,043,085	7,979,686	0.2
1962	3,158,767	2,161,624	997,143	8,976,829	0.2
1963	4,107,089	2,807,257	1,299,832	10,276,661	0.3
1964	4,405,903	3,025,205	1,380,698	11,657,359	0.3
1965	3,642,240	2,492,430	1,149,810	12,807,169	0.3
1966	4,857,186	3,289,270	1,567,916	14,375,085	0.4
1967	4,730,277	3,185,464	1,544,813	15,919,898	0.4
1968	4,250,695	2,794,516	1,456,179	17,376,077	0.4
1969	3,502,892	2,234,501	1,268,391	18,644,468	0.5
1970	3,406,731	2,591,909	814,822	19,459,290	0.5
1971	5,290,164	3,552,014	1,738,150	21,197,440	0.5
1972	2,937,354	1,852,140	1,085,214	22,282,654	0.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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)	
1973	3,227,432	1,716,095	1,511,337	23,793,991	0.6
1974	2,840,716	1,320,925	1,519,791	25,313,782	0.7
1975	2,801,027	1,307,815	1,493,212	26,806,994	0.7
1976	2,544,547	1,436,086	1,108,461	27,915,455	0.7
1977	5,844,603	3,284,794	2,559,809	30,475,264	0.8
1978	5,769,341	3,182,006	2,587,335	33,062,599	0.9
1979	7,203,180	3,994,701	3,208,479	36,271,078	0.9
1980	9,844,752	5,432,682	4,412,070	40,683,148	1.1
1981	11,452,886	6,341,854	5,111,032	45,794,180	1.2
1982	10,077,760	5,383,744	4,694,016	50,488,196	1.3
1983	8,970,542	4,727,359	4,243,183	54,731,379	1.4
1984	10,456,348	5,477,003	4,979,345	59,710,724	1.5
1985	10,615,703	5,573,384	5,042,319	64,753,043	1.7
1986	12,030,392	6,201,679	5,828,713	70,581,756	1.8
1987	12,922,864	6,677,723	6,245,141	76,826,897	2.0
1988	15,077,697	7,573,948	7,503,749	84,330,646	2.2
1989	14,100,593	7,028,892	7,071,701	91,402,347	2.4
1990	12,492,752	6,182,395	6,310,357	97,712,704	2.5
1991	12,288,749	5,993,168	6,295,581	104,008,285	2.7
1992	13,767,805	6,540,662	7,227,143	111,235,428	2.9
1993	14,843,467	6,916,734	7,926,733	119,162,161	3.1
1994	17,909,432	8,047,083	9,862,349	129,024,510	3.3
1995	16,928,256	7,375,969	9,552,287	138,576,797	3.6
1996	18,810,178	8,343,656	10,466,522	149,043,319	3.9
1997	19,342,265	7,953,718	11,388,547	160,431,866	4.1
1998	18,879,723	7,843,188	11,036,535	171,468,401	4.4
1999	17,940,312	7,337,454	10,602,858	182,071,259	4.7
2000	19,455,977	8,309,567	11,146,410	193,217,669	5.0
2001	19,711,865	7,840,016	11,871,849	205,089,518	5.3
2002	16,243,312	6,446,273	9,797,039	214,886,557	5.6
2003	19,832,216	7,607,897	12,224,319	227,110,876	5.9
2004	27,446,268	9,735,651	17,710,617	244,821,493	6.3
2005	32,130,437	10,459,050	21,671,387	266,492,880	6.9
2006	20,002,288	6,571,912	13,430,376	279,923,256	7.2
2007	53,637,195	16,250,784	37,386,411	317,309,667	8.2
2008	76,500,209	22,449,647	54,050,562	371,360,229	9.6
2009	51,642,201	14,406,162	37,236,039	408,596,268	10.6
2010	65,939,581	17,823,875	48,115,706	456,711,974	11.8
2011	120,726,790	36,131,068	84,595,722	541,307,696	14.0
2012	131,862,125	35,495,546	96,366,579	637,674,275	16.5
2013	158,220,321	35,090,359	123,129,962	760,804,237	19.7
2014	178,336,843	39,526,186	138,810,657	899,614,894	23.3
2015	179,769,992	36,455,535	143,314,457	1,042,929,351	27.0
2016	212,841,055	37,175,445	175,665,610	1,218,594,961	31.5
2017	255,198,216	41,958,387	213,239,829	1,431,834,790	37.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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)	
2018	230,592,944	35,019,542	195,573,402	1,627,408,192	42.1
2019	324,322,111	42,966,085	281,356,026	1,908,764,218	49.3
2020	313,581,696	36,251,538	277,330,158	2,186,094,376	56.5
2021	316,149,820	31,723,753	284,426,067	2,470,520,443	63.9
2022	357,168,646	27,553,569	329,615,077	2,800,135,520	72.4
2023	415,822,039	23,876,779	391,945,260	3,192,080,780	82.5
2024	362,163,836	13,617,609	348,546,227	3,540,627,007	91.5
2025	332,971,772	5,033,149	327,938,623	3,868,565,630	100.0
SUBTOTAL	4,672,738,908	804,173,266	3,868,565,642		
AMORTIZABLE PLANT	107,115,013	45,409,871	61,705,142		
NONDEPRECIABLE PLANT	3,533,173	235,293	3,297,880		
TOTAL	4,783,387,095	849,818,430	3,933,568,664		

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, 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	1,894	1,896			
1973	35.65	36	36			
	1,932.08	1,930	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 NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	124,054	124,221	26	0.08	26
1971	44,955.88	44,885	44,945	11	0.08	11
1972	14,771.99	14,749	14,769	3	0.08	3
1973	1,046.90	1,045	1,046	1	0.08	1
1996	107,318.16	107,018	107,162	156	0.08	156
1997	932.86	930	931	2	0.07	2
1998	7,804.72	7,767	7,777	28	0.13	28
2001	87,639.68	87,307	87,425	215	0.09	215
2003	212,167.85	211,171	211,455	713	0.11	713
2004	195,419.81	194,619	194,881	539	0.09	539
2008	670,893.34	667,203	668,102	2,791	0.10	2,791
2009	11,299.51	11,241	11,256	44	0.09	44
2012	59,116.96	58,774	58,853	264	0.08	264
2013	744,499.18	739,511	740,507	3,992	0.08	3,992
2014	847,869.30	841,171	842,305	5,564	0.09	5,564
2015	51,937.15	51,506	51,575	362	0.09	362
2016	9,550.22	9,470	9,483	67	0.08	67
2018	29,388.01	29,053	29,092	296	0.09	296
2019	29,178.67	28,796	28,835	344	0.09	344
2021	44,803.07	43,970	44,029	774	0.08	774
2022	0.01					
	3,294,840.04	3,274,240	3,278,649	16,191		16,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.49						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.01 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	325,790	321,453	4,807	0.08	4,807
1971	246,359.45	245,997	242,723	3,636	0.08	3,636
1972	166,322.06	166,073	163,862	2,460	0.08	2,460
2020	162,265.00	159,807	157,680	4,585	0.08	4,585
2021	225,565.56	221,388	218,441	7,125	0.08	7,125
	1,126,771.92	1,119,055	1,104,159	22,613		22,613
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						2.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.02 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	62,605	60,586	2,121	0.08	2,121
1971	60,755.98	60,656	58,700	2,056	0.08	2,056
1972	41,639.07	41,570	40,229	1,410	0.08	1,410
1978	2,281.54	2,272	2,199	83	0.20	83
2020	378,618.34	372,863	360,838	17,780	0.08	17,780
2021	526,319.67	516,530	499,871	26,449	0.08	26,449
2022	0.01					
	1,072,322.09	1,056,496	1,022,423	49,899		49,899
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						4.65

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, 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	206,643	206,932	9	0.08	9
	206,940.78	206,643	206,932	9		9
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	259,910	260,272	55	0.08	55
1972	55,004.25	54,915	54,991	13	0.08	13
1973	54,831.76	54,742	54,818	14	0.08	14
1984	13,885.22	13,859	13,879	6	0.08	6
1989	1,748.97	1,745	1,747	2	0.08	2
	385,797.21	385,171	385,707	90		90
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.02						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	5,335	5,343			
1952	23,888.55	23,855	23,889			
1957	363.93	363	364			
1967	1,175.28	1,173	1,175			
1969	2,168.00	2,165	2,168			
1970	490,166.55	489,377	490,167			
1971	21,258.89	21,224	21,259			
1972	4,125.93	4,119	4,126			
1979	1,860.35	1,857	1,860			
1987	19,667.77	19,569	19,610	58	0.19	58
1991	11,137.86	11,117	11,138			
1993	1,506.99	1,500	1,503	4	0.16	4
2013	280,679.09	278,799	279,379	1,300	0.08	1,300
2017	84,295.52	83,436	83,610	686	0.09	686
	947,637.58	943,889	945,591	2,047		2,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.22						

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354.10 COMPRESSOR STATION EQUIPMENT - NEW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
2025	449,536.94	37,536		449,537	5.03	89,371
	449,536.94	37,536		449,537		89,371
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						19.88

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, 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	56,116	56,229			
1975	2,685.09	2,680	2,685			
1981	13,738.52	13,668	13,739			
1986	29,489.73	29,292	29,490			
1987	2,334.83	2,323	2,334			
	104,476.92	104,079	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, 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	1,449.27	1,289	1,180	269	8.31	32
1953	1.93	1	1	1	19.15	
1957	3,164.50	2,270	2,078	1,086	21.19	51
1961	811.93	558	511	301	23.42	13
1962	317.14	216	198	119	24.00	5
1963	5,570.56	3,744	3,428	2,143	24.59	87
1964	3,634.14	2,414	2,210	1,424	25.19	57
1965	1,117.26	733	671	446	25.81	17
1966	2,335.42	1,512	1,384	951	26.43	36
1967	11,231.58	7,179	6,573	4,659	27.06	172
1968	1,963.26	1,238	1,133	830	27.70	30
1969	12,009.53	7,471	6,840	5,170	28.34	182
1970	7,939.54	4,870	4,459	3,481	29.00	120
1971	20,354.77	12,302	11,263	9,092	29.67	306
1972	11,480.46	6,836	6,259	5,221	30.34	172
1973	5,417.78	3,177	2,909	2,509	31.02	81
1974	16,438.96	9,489	8,688	7,751	31.71	244
1975	24,985.76	14,189	12,991	11,995	32.41	370
1976	24,093.18	15,121	13,844	10,249	29.32	350
1977	53,762.68	33,317	30,503	23,260	29.71	783
1978	20,992.78	12,741	11,665	9,328	30.71	304
1979	36,233.50	21,697	19,865	16,368	31.10	526
1980	22,751.51	13,432	12,298	10,454	31.51	332
1981	39,660.95	22,900	20,966	18,695	32.51	575
1982	62,165.80	35,360	32,374	29,792	32.92	905
1983	39,835.96	22,304	20,420	19,416	33.34	582
1984	44,473.43	24,314	22,260	22,213	34.34	647
1985	65,600.64	35,260	32,282	33,319	34.77	958
1986	39,561.77	20,897	19,132	20,430	35.21	580
1987	63,498.73	32,689	29,928	33,571	36.21	927
1988	98,277.24	49,640	45,448	52,829	36.66	1,441
1989	130,384.32	64,579	59,125	71,259	37.11	1,920
1990	83,555.23	40,249	36,850	46,705	38.11	1,226
1991	48,931.13	23,071	21,122	27,809	38.58	721
1992	13,402.41	6,181	5,659	7,743	39.04	198
1993	43,073.87	19,271	17,643	25,431	40.04	635
1994	35,146.29	15,348	14,052	21,094	40.53	520
1995	19,193.60	8,173	7,483	11,711	41.01	286
1996	45,846.49	18,880	17,285	28,561	42.01	680
1997	37,585.50	15,061	13,789	23,796	42.50	560
1998	9,136.39	3,557	3,257	5,879	43.01	137
1999	6,008.12	2,254	2,064	3,944	44.01	90

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, 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						
2000	14,174.54	5,152	4,717	9,458	44.51	212
2001	13,583.16	4,776	4,373	9,210	45.03	205
2002	3,018.13	1,025	938	2,080	45.55	46
2003	43,547.88	14,153	12,958	30,590	46.55	657
2004	45,091.90	14,100	12,909	32,183	47.08	684
2005	25,530.01	7,662	7,015	18,515	47.61	389
2006	32,747.83	9,346	8,557	24,191	48.61	498
2007	66,833.89	18,219	16,680	50,154	49.15	1,020
2008	16,422.97	4,262	3,902	12,521	49.70	252
2009	133,148.06	32,781	30,012	103,136	50.25	2,052
2010	80,362.14	18,708	17,128	63,234	50.81	1,245
2011	76,721.11	16,702	15,291	61,430	51.81	1,186
2012	207,743.08	42,359	38,781	168,962	52.38	3,226
2013	199,203.51	37,849	34,652	164,552	52.94	3,108
2014	75,368.51	13,250	12,131	63,238	53.52	1,182
2015	135,663.61	21,910	20,060	115,604	54.10	2,137
2016	171,896.35	25,252	23,119	148,777	54.69	2,720
2017	345,096.18	45,587	41,737	303,359	55.28	5,488
2018	192,917.47	22,745	20,824	172,093	55.48	3,102
2019	231,351.14	23,760	21,753	209,598	56.08	3,737
2020	232,499.08	20,413	18,689	213,810	56.31	3,797
2021	2,656,880.47	191,295	175,139	2,481,741	56.93	43,593
2022	652,359.86	36,989	33,865	618,495	56.83	10,883
2023	1,798,860.25	73,034	66,866	1,731,994	57.11	30,327
2024	2,093,017.20	51,279	46,948	2,046,069	56.39	36,284
2025	251,339.37	2,086	1,910	249,429	54.49	4,578
	11,008,773.01	1,390,478	1,273,044	9,735,729		180,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9						1.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-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	4,667	4,690			
1888	6,579.75	6,506	6,580			
1889	6,551.18	6,458	6,551			
1890	1,679.50	1,652	1,680			
1891	8,350.23	8,206	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	14,777	15,228			
1902	7,330.74	7,103	7,331			
1903	15,446.32	14,944	15,446			
1904	8,443.31	8,158	8,443			
1905	13,211.32	12,747	13,211			
1906	5,826.89	5,614	5,827			
1907	4,318.72	4,154	4,319			
1908	5,084.82	4,883	5,085			
1909	5,578.23	5,349	5,578			
1910	944.58	904	945			
1911	1,805.52	1,725	1,806			
1912	1,590.08	1,517	1,590			
1913	4,199.64	4,000	4,200			
1914	6,522.34	6,200	6,522			
1915	9,299.36	8,823	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	5.02	1
1922	5,478.84	5,123	5,454	25	5.19	5
1923	5,748.64	5,363	5,710	39	5.37	7
1924	2,962.36	2,757	2,935	27	5.54	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,508	7,994	92	5.72	16
1926	3,690.49	3,417	3,638	52	5.92	9
1927	3,441.21	3,178	3,384	57	6.12	9
1928	3,616.30	3,331	3,546	70	6.32	11
1929	9,736.71	8,943	9,522	215	6.52	33
1930	3,705.73	3,394	3,614	92	6.74	14
1931	4,695.61	4,287	4,564	132	6.97	19
1932	2,031.20	1,849	1,969	62	7.19	9
1933	2,540.95	2,305	2,454	87	7.43	12
1934	4,020.82	3,635	3,870	151	7.68	20
1935	866.62	781	832	35	7.93	4
1936	4,994.63	4,483	4,773	222	8.19	27
1937	3,607.79	3,226	3,435	173	8.47	20
1938	1,245.49	1,109	1,181	64	8.75	7
1939	956.06	848	903	53	9.04	6
1940	13,850.45	12,233	13,024	826	9.34	88
1941	4,887.61	4,297	4,575	313	9.66	32
1942	8,169.68	7,151	7,614	556	9.98	56
1943	1,693.42	1,475	1,570	123	10.32	12
1944	978.40	848	903	75	10.67	7
1945	1,004.81	866	922	83	11.03	8
1946	344.00	295	314	30	11.41	3
1947	142.29	121	129	13	11.80	1
1948	3,080.71	2,611	2,780	301	12.21	25
1949	16,198.32	13,641	14,523	1,675	12.63	133
1950	20,911.66	17,498	18,630	2,282	13.06	175
1951	11,956.42	9,936	10,579	1,377	13.52	102
1952	8,038.39	6,633	7,062	976	13.99	70
1953	5,949.87	4,873	5,188	762	14.48	53
1954	21,585.01	17,543	18,678	2,907	14.98	194
1955	32,149.56	25,921	27,598	4,552	15.50	294
1956	51,702.96	41,330	44,004	7,699	16.05	480
1957	19,916.61	15,782	16,803	3,114	16.61	187
1958	63,499.25	49,855	53,080	10,419	17.19	606
1959	28,371.09	22,062	23,489	4,882	17.79	274
1960	26,305.63	20,249	21,559	4,747	18.42	258
1961	15,768.03	12,011	12,788	2,980	19.06	156
1962	18,087.78	13,629	14,511	3,577	19.72	181
1963	27,374.57	20,391	21,710	5,665	20.41	278
1964	40,027.79	29,465	31,371	8,657	21.11	410
1965	17,574.04	12,776	13,603	3,971	21.84	182
1966	18,597.25	13,348	14,212	4,385	22.58	194

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	68,624	73,063	23,848	23.35	1,021
1968	82,637.79	57,713	61,447	21,191	24.13	878
1969	46,057.56	31,705	33,756	12,302	24.93	493
1970	45,097.36	30,581	32,559	12,538	25.75	487
1971	54,600.87	36,453	38,811	15,790	26.59	594
1972	80,822.88	53,091	56,526	24,297	27.45	885
1973	31,060.02	20,065	21,363	9,697	28.32	342
1974	42,716.26	27,125	28,880	13,836	29.20	474
1975	53,203.52	33,186	35,333	17,871	30.10	594
1976	46,796.87	29,599	31,514	15,283	28.71	532
1977	50,016.13	30,995	33,000	17,016	29.71	573
1978	27,600.77	16,751	17,835	9,766	30.71	318
1979	28,400.77	16,873	17,965	10,436	31.71	329
1980	24,054.08	14,093	15,005	9,049	32.10	282
1981	55,235.53	31,650	33,697	21,539	33.10	651
1982	47,534.94	26,624	28,346	19,189	34.10	563
1983	27,148.25	14,856	15,817	11,331	35.10	323
1984	30,306.87	16,193	17,241	13,066	36.10	362
1985	72,105.59	37,596	40,028	32,078	37.10	865
1986	17,533.91	8,916	9,493	8,041	38.10	211
1987	27,416.83	13,588	14,467	12,950	39.10	331
1988	11,339.22	5,473	5,827	5,512	40.10	137
1989	70,129.19	32,947	35,078	35,051	41.10	853
1990	44,760.66	20,451	21,774	22,987	42.10	546
1991	35,224.46	15,640	16,652	18,572	43.10	431
1992	54,141.31	23,340	24,850	29,291	44.10	664
1993	58,993.43	24,671	26,267	32,726	45.10	726
1994	184,531.84	74,791	79,629	104,903	46.10	2,276
1995	584,928.49	229,526	244,375	340,553	47.10	7,230
1996	126,940.88	48,174	51,291	75,650	48.10	1,573
1997	68,030.65	24,940	26,553	41,478	49.10	845
1998	40,132.45	14,195	15,113	25,019	50.10	499
2000	15,568.19	5,105	5,435	10,133	52.10	194
2001	39,714.12	12,510	13,319	26,395	53.10	497
2002	181,571.19	54,853	58,403	123,168	54.10	2,277
2003	1,938.28	561	597	1,341	55.10	24
	3,233,313.87	1,818,919	1,930,823	1,302,491		34,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 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, 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	395.64	372	358	38	3.65	10
1914	249.85	233	224	26	4.12	6
1925	203.64	174	168	36	8.84	4
1928	542.82	452	435	108	10.04	11
1929	4,042.19	3,339	3,217	825	10.44	79
1930	4,284.96	3,511	3,382	903	10.84	83
1931	1,108.62	901	868	241	11.24	21
1932	1,574.17	1,269	1,223	351	11.63	30
1933	1,815.34	1,451	1,398	417	12.03	35
1934	1,068.29	847	816	252	12.42	20
1935	15.04	12	12	3	12.82	
1936	1,939.80	1,512	1,457	483	13.22	37
1938	601.17	461	444	157	14.01	11
1939	3,990.56	3,032	2,921	1,070	14.41	74
1940	539.46	406	391	148	14.81	10
1941	874.10	652	628	246	15.22	16
1942	113.25	84	81	32	15.62	2
1943	177.30	130	125	52	16.03	3
1945	624.35	449	433	191	16.85	11
1946	1,000.67	713	687	314	17.26	18
1947	2,254.88	1,590	1,532	723	17.68	41
1948	6,566.69	4,586	4,418	2,149	18.10	119
1949	1,131.75	782	753	379	18.52	20
1950	4,935.82	3,378	3,254	1,682	18.94	89
1951	7,605.74	5,150	4,961	2,645	19.37	137
1952	15,288.75	10,243	9,868	5,421	19.80	274
1953	21,705.25	14,387	13,860	7,845	20.23	388
1954	12,246.55	8,028	7,734	4,513	20.67	218
1955	11,912.79	7,722	7,439	4,474	21.11	212
1956	21,709.34	13,912	13,403	8,306	21.55	385
1957	27,195.45	17,224	16,593	10,602	22.00	482
1958	31,186.32	19,517	18,802	12,384	22.45	552
1959	20,761.11	12,834	12,364	8,397	22.91	367
1960	24,738.71	15,107	14,554	10,185	23.36	436
1961	34,695.82	20,922	20,156	14,540	23.82	610
1962	31,732.84	18,886	18,194	13,539	24.29	557
1963	19,614.97	11,520	11,098	8,517	24.76	344
1964	39,850.92	23,094	22,248	17,603	25.23	698
1965	27,411.86	15,666	15,092	12,320	25.71	479
1966	26,810.15	15,108	14,555	12,255	26.19	468
1967	18,305.07	10,168	9,796	8,509	26.67	319
1968	8,362.71	4,577	4,409	3,954	27.16	146

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, 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						
1969	15,371.17	8,288	7,985	7,386	27.65	267
1970	4,965.60	2,637	2,540	2,426	28.14	86
1971	20,377.36	10,651	10,261	10,116	28.64	353
1972	10,046.76	5,166	4,977	5,070	29.15	174
1973	12,451.23	6,298	6,067	6,384	29.65	215
1974	4,462.56	2,219	2,138	2,325	30.16	77
1975	16,669.34	8,146	7,848	8,821	30.68	288
1976	22,295.57	14,434	13,905	8,391	26.92	312
1977	14,243.90	9,103	8,770	5,474	27.34	200
1978	20,793.79	13,113	12,633	8,161	27.77	294
1979	29,383.84	18,412	17,738	11,646	27.66	421
1980	12,245.62	7,564	7,287	4,959	28.11	176
1981	27,409.53	16,679	16,068	11,342	28.58	397
1982	34,083.99	20,423	19,675	14,409	29.04	496
1983	11,621.52	6,852	6,601	5,021	29.53	170
1984	14,400.21	8,410	8,102	6,298	29.50	213
1985	12,666.33	7,269	7,003	5,663	30.01	189
1986	26,137.02	14,733	14,194	11,943	30.51	391
1987	3,241.20	1,805	1,739	1,502	30.55	49
1988	16,358.97	8,937	8,610	7,749	31.08	249
1989	14,329.80	7,671	7,390	6,940	31.61	220
1990	8,213.94	4,334	4,175	4,039	31.70	127
1991	15,363.04	7,930	7,640	7,723	32.25	239
1992	128.65	65	63	66	32.38	2
1993	21,142.74	10,554	10,168	10,975	32.52	337
1995	13,490.59	6,442	6,206	7,285	33.28	219
1996	11,731.22	5,487	5,286	6,445	33.48	193
1997	8,683.96	3,973	3,828	4,856	33.70	144
1998	59,183.25	26,289	25,326	33,857	34.31	987
1999	2,530.96	1,096	1,056	1,475	34.56	43
2000	20,166.25	8,508	8,196	11,970	34.83	344
2001	26,411.66	10,897	10,498	15,914	34.76	458
2002	14,610.43	5,850	5,636	8,974	35.06	256
2003	62,171.70	24,110	23,227	38,945	35.39	1,100
2004	24,865.14	9,372	9,029	15,836	35.40	447
2005	48,125.09	17,489	16,849	31,276	35.76	875
2006	54,454.63	19,135	18,434	36,021	35.83	1,005
2007	93,821.13	31,796	30,632	63,189	35.93	1,759
2008	343,788.28	111,972	107,872	235,916	36.06	6,542
2009	93,764.86	29,245	28,174	65,591	36.22	1,811
2010	138,811.32	41,518	39,998	98,813	36.13	2,735
2011	198,104.48	56,262	54,202	143,902	36.35	3,959

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, 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						
2012	227,209.31	61,278	59,034	168,175	36.33	4,629
2013	219,369.43	56,115	54,060	165,309	36.13	4,575
2014	338,103.90	81,077	78,108	259,996	36.20	7,182
2015	872,223.57	196,250	189,063	683,161	35.88	19,040
2016	384,475.36	80,009	77,079	307,396	35.83	8,579
2017	355,555.90	68,231	65,732	289,824	35.44	8,178
2018	164,107.95	28,604	27,557	136,551	35.14	3,886
2019	664,440.03	104,051	100,241	564,199	34.57	16,320
2020	288,003.95	39,629	38,178	249,826	33.95	7,359
2021	247,874.03	29,125	28,058	219,816	33.18	6,625
2022	296,096.99	28,425	27,384	268,713	32.17	8,353
2023	437,393.23	31,930	30,761	406,632	30.70	13,245
2024	613,863.82	29,281	28,208	585,656	28.26	20,724
2025	734,240.99	14,097	13,581	720,660	23.46	30,719
	7,887,261.80	1,753,637	1,689,421	6,197,841		196,055
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.6 2.49

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, 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	697	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	376	440			
1942	1,018.37	859	1,018			
1944	2,850.41	2,368	2,850			
1946	377.07	308	377			
1947	568.77	462	569			
1948	482.71	389	483			
1950	1,857.60	1,470	1,850	8	11.47	1
1951	3,131.90	2,458	3,093	39	11.84	3
1952	3,450.55	2,684	3,378	73	12.22	6
1953	4,259.74	3,283	4,132	128	12.61	10
1955	4,904.63	3,710	4,669	236	13.40	18
1956	2,507.83	1,879	2,365	143	13.80	10
1957	14,375.38	10,661	13,417	958	14.21	67
1958	1,667.93	1,225	1,542	126	14.62	9
1959	5,902.55	4,288	5,396	507	15.04	34
1960	1,345.00	967	1,217	128	15.46	8
1961	1,954.81	1,390	1,749	206	15.89	13
1963	3,416.99	2,376	2,990	427	16.76	25
1967	1,614.49	1,069	1,345	269	18.57	14
1970	2,450.11	1,559	1,962	488	20.00	24
1971	7,721.50	4,846	6,099	1,622	20.48	79
1972	1.00	1	1			
1980	3,885.67	2,612	3,288	598	22.15	27
1988	11,897.69	7,078	8,908	2,990	25.48	117
	85,565.04	61,382	76,620	8,945		465

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 0.54

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, 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	20,620	22,614	589	7.29	81
1959	530.28	471	517	14	7.30	2
1978	1,767.28	1,525	1,673	95	7.53	13
1985	19,951.17	16,853	18,483	1,468	7.43	198
1987	7,647.96	6,405	7,025	623	7.45	84
1995	8,147.09	6,542	7,175	972	7.46	130
1998	14,593.54	11,484	12,595	1,999	7.43	269
1999	5,204.23	4,056	4,448	756	7.48	101
2001	17,099.66	13,110	14,378	2,722	7.43	366
2006	4,558.44	3,293	3,612	947	7.47	127
2010	1,391.88	938	1,029	363	7.47	49
2012	15,971.90	10,265	11,258	4,714	7.46	632
2014	1,825.22	1,102	1,209	617	7.49	82
2015	307,188.01	178,876	196,178	111,010	7.47	14,861
2025	37,224.06	2,196	2,408	34,816	7.31	4,763
	466,304.52	277,736	304,600	161,705		21,758

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

1928	539.04	510	539
1933	401.96	379	402
1937	77.17	73	77
1955	4,931.58	4,595	4,932
1957	17,943.97	16,693	17,944

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, 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	1,015	1,092			
1962	275.80	255	276			
1963	16,296.83	15,074	16,297			
1964	81,035.39	74,882	81,035			
1965	2,232.00	2,060	2,232			
1968	462.64	426	463			
1969	117.03	108	117			
1973	1,166.63	1,066	1,167			
1976	1,998.47	1,827	1,998			
1978	1,705.03	1,560	1,705			
1982	1,111.41	1,008	1,108	3	4.43	1
1984	4,760.67	4,298	4,725	35	4.45	8
1985	911.17	821	903	9	4.43	2
1987	180,447.17	161,518	177,579	2,868	4.50	637
1995	194,747.16	169,411	186,257	8,490	4.55	1,866
1996	41,750.41	36,231	39,834	1,917	4.48	428
1997	51,204.74	44,087	48,471	2,734	4.59	596
1998	27,872.99	23,918	26,296	1,577	4.53	348
2005	152,784.63	125,085	137,524	15,261	4.52	3,376
2008	7,810.00	6,189	6,804	1,006	4.56	221
2009	18,552.08	14,528	15,973	2,579	4.55	567
2010	53,922.43	41,650	45,792	8,131	4.54	1,791
2011	15,761.85	11,976	13,167	2,595	4.56	569
2013	84,100.56	61,503	67,619	16,482	4.56	3,614
2014	5,753.66	4,112	4,521	1,233	4.56	270
2015	24,136.62	16,794	18,464	5,673	4.55	1,247
2016	66,122.84	44,580	49,013	17,110	4.55	3,760
2017	111,228.56	72,176	79,353	31,875	4.55	7,005
2018	278,460.93	172,646	189,814	88,647	4.55	19,483
2019	255,688.85	149,629	164,508	91,181	4.55	20,040
2020	1,614.46	878	965	649	4.54	143
2022	61,096.68	26,217	28,824	32,273	4.55	7,093
2023	195,486.52	67,932	74,687	120,799	4.54	26,608
2024	80,020.93	19,053	20,948	59,073	4.53	13,040
2025	37,224.06	3,443	3,785	33,439	4.50	7,431
	2,082,846.78	1,400,206	1,537,211	545,636		120,144

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, 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	316,236	347,389	1,506,280	36.06	41,771
	1,853,669.43	316,236	347,389	1,506,280		41,771
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	5,059	5,558	24,485	36.63	668
2019	7,175,759.54	1,072,776	1,178,670	5,997,090	36.50	164,304
2021	194,631.42	21,234	23,330	171,301	36.07	4,749
2022	246,880.68	21,602	23,734	223,146	35.64	6,261
2023	125,318.19	8,083	8,881	116,437	35.04	3,323
2024	204,856.57	8,194	9,003	195,854	34.04	5,754
	7,977,489.40	1,136,948	1,249,176	6,728,313		185,059
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,146	1,202			
1949	338.10	321	338			

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, 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						
1979	85,249.40	79,137	85,249			
1983	5,480.40	5,068	5,480			
1991	1,625.41	1,471	1,623	3	3.60	1
1998	249,117.92	220,619	243,369	5,749	3.54	1,624
2000	1,971.28	1,729	1,907	64	3.57	18
2007	8,637.28	7,238	7,984	653	3.56	183
2010	8,908.99	7,239	7,985	924	3.56	260
2013	76,855.87	59,740	65,900	10,956	3.56	3,078
2014	4,037.54	3,079	3,397	641	3.55	181
2015	4,344.34	3,236	3,570	775	3.57	217
2016	18,864.29	13,678	15,088	3,776	3.57	1,058
2017	23,434.00	16,469	18,167	5,267	3.56	1,479
2019	76,365.58	49,103	54,166	22,199	3.56	6,236
2020	9,024.62	5,445	6,006	3,018	3.56	848
2021	19,599.83	10,847	11,966	7,634	3.56	2,144
	595,056.76	485,565	533,399	61,658		17,327

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

1981	593,681.70	371,823	408,242	185,440	26.50	6,998
1986	14,531.65	8,649	9,496	5,036	26.81	188
1987	10,690.59	6,284	6,899	3,791	26.94	141
1988	10,177.82	5,903	6,481	3,697	27.10	136
1996	13,173.84	6,820	7,488	5,686	27.40	208
1997	7,912.22	4,025	4,419	3,493	27.45	127
1998	1,295.01	646	709	586	27.53	21
2000	4,625.10	2,222	2,440	2,185	27.49	79
2001	21,352.86	10,010	10,990	10,362	27.67	374
2006	122,192.82	50,295	55,221	66,972	27.75	2,413
2009	23,195.60	8,606	9,449	13,747	27.83	494
2010	83,513.69	29,739	32,652	50,862	27.87	1,825
2011	18,227.69	6,228	6,838	11,390	27.78	410
2012	765,942.75	249,697	274,154	491,789	27.74	17,729
2013	4,362.13	1,349	1,481	2,881	27.74	104
2014	19,291.38	5,616	6,166	13,125	27.80	472
2015	1,097,306.34	299,455	328,785	768,521	27.75	27,694

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, 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						
2017	85,442.06	19,917	21,868	63,574	27.69	2,296
2018	13,532.30	2,870	3,151	10,381	27.55	377
2019	64,838.38	12,274	13,476	51,362	27.48	1,869
2020	37,894.59	6,260	6,873	31,021	27.37	1,133
2021	4,485.00	626	687	3,798	27.23	139
2025	111,672.16	2,032	2,231	109,441	24.79	4,415
	3,129,337.68	1,111,346	1,220,198	1,909,140		69,642

MONACA TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

1931	4,005.57	2,880	3,164	842	25.03	34
1948	244.11	159	175	69	30.29	2
1950	56.50	36	40	17	30.88	1
1951	94.17	60	66	28	31.18	1
2016	1,247,550.71	245,518	269,707	977,844	38.43	25,445
2018	222,060.92	36,063	39,616	182,445	38.25	4,770
2019	18,005.40	2,600	2,856	15,149	38.03	398
2021	11,191,533.86	1,176,230	1,292,114	9,899,420	37.60	263,282
2024	12,037.83	463	509	11,529	35.35	326
	12,695,589.07	1,464,009	1,608,245	11,087,344		294,259

UNIONTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

2021	11,414,704.77	1,199,685	1,317,868	10,096,837	37.60	268,533
	11,414,704.77	1,199,685	1,317,868	10,096,837		268,533

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, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRIDGEVILLE OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2063 NET SALVAGE PERCENT.. 0						
2019	157,636.16	25,900	28,452	129,184	32.64	3,958
2020	3,516.00	503	553	2,963	32.46	91
2021	5,800.00	699	768	5,032	32.21	156
2023	6,113,772.48	435,912	478,863	5,634,909	31.48	179,000
2024	6,709.94	296	325	6,385	30.74	208
	6,287,434.58	463,310	508,961	5,778,474		183,413

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 38-S1.5
NET SALVAGE PERCENT.. 0

1953	2,600.92	2,537	2,601			
1954	2,263.57	2,191	2,264			
1955	7,045.40	6,775	7,045			
1956	294.53	281	295			
1961	5,869.31	5,408	5,869			
1966	2,114.98	1,878	2,064	51	4.26	12
1969	1,259.56	1,093	1,201	59	5.04	12
1971	106,649.53	90,989	99,978	6,671	5.58	1,196
1972	9,337.50	7,900	8,680	657	5.85	112
1975	5,381.53	4,431	4,869	513	6.71	76
1976	6,723.83	5,948	6,536	188	6.45	29
1984	43,036.41	35,471	38,975	4,061	8.83	460
1985	3,259.62	2,661	2,924	336	9.09	37
1987	14,383.92	11,494	12,630	1,754	9.66	182
1989	3,973.21	3,096	3,402	571	10.31	55
1990	32,260.00	24,792	27,241	5,019	10.67	470
1993	8,113.24	5,971	6,561	1,552	11.63	133
1994	15,147.02	10,945	12,026	3,121	12.06	259
1995	27,857.47	19,743	21,693	6,164	12.50	493
1996	2,392.16	1,668	1,833	559	12.78	44
1997	1,337.50	912	1,002	335	13.25	25
1998	56,879.39	37,893	41,637	15,243	13.74	1,109
1999	27,416.01	17,889	19,656	7,760	14.07	552
2000	192,645.29	122,407	134,500	58,145	14.58	3,988
2001	10,788.71	6,691	7,352	3,437	14.95	230
2004	9,680.31	5,473	6,014	3,667	16.46	223
2007	18,396.12	9,318	10,239	8,158	17.95	454
2008	208,679.85	101,043	111,025	97,654	18.55	5,264

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, 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						
2010	21,628.69	9,504	10,443	11,186	19.67	569
2011	45,764.94	19,002	20,879	24,886	20.31	1,225
2012	5,855.06	2,286	2,512	3,343	20.95	160
2013	612,757.25	223,656	245,752	367,006	21.60	16,991
2014	116,167.32	39,392	43,284	72,884	22.25	3,276
2015	309,088.24	96,590	106,132	202,956	22.92	8,855
2016	431,798.65	122,804	134,936	296,862	23.70	12,526
2017	62,675.61	16,089	17,678	44,997	24.37	1,846
2018	211,266.41	48,105	52,857	158,409	25.16	6,296
2019	547,609.83	108,591	119,319	428,291	25.94	16,511
2020	169,096.94	28,493	31,308	137,789	26.74	5,153
2021	124,256.14	17,172	18,868	105,388	27.53	3,828
2022	485,748.21	52,121	57,270	428,478	28.43	15,071
2023	837,170.74	63,960	70,279	766,892	29.23	26,236
2024	98,255.59	4,402	4,837	93,419	30.23	3,090
2025	148,929.72	2,159	2,372	146,557	31.09	4,714
	5,053,856.23	1,401,224	1,538,839	3,515,017		141,762
	51,614,653.44	9,314,630	10,224,250	41,390,404		1,343,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8						2.60

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, 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	9,032	9,656	6,859	20.23	339
	16,515.16	9,032	9,656	6,859		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 NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1946	1,122.58	970	799	324	8.40	39
1947	17,956.17	15,491	12,764	5,192	8.45	614
1948	82,027.94	70,664	58,223	23,805	8.49	2,804
1949	270,040.72	232,240	191,351	78,690	8.54	9,214
1950	517,464.61	444,357	366,122	151,343	8.58	17,639
1951	379,534.10	325,405	268,113	111,421	8.62	12,926
1952	992,131.16	849,264	699,740	292,391	8.66	33,763
1953	672,306.30	574,526	473,373	198,933	8.70	22,866
1954	950,201.30	810,626	667,905	282,296	8.74	32,299
1955	2,925,866.95	2,491,639	2,052,954	872,913	8.78	99,421
1956	1,713,169.83	1,456,537	1,200,095	513,075	8.81	58,238
1957	2,443,177.77	2,073,183	1,708,173	735,005	8.85	83,051
1958	2,931,215.56	2,482,974	2,045,815	885,401	8.88	99,707
1959	2,313,280.44	1,955,532	1,611,236	702,044	8.92	78,704
1960	2,628,120.57	2,217,477	1,827,062	801,059	8.95	89,504
1961	2,783,938.03	2,344,354	1,931,600	852,338	8.98	94,915
1962	2,489,841.43	2,092,438	1,724,037	765,804	9.01	84,995
1963	3,159,643.77	2,649,677	2,183,167	976,477	9.04	108,017
1964	3,160,572.95	2,644,704	2,179,070	981,503	9.07	108,214
1965	2,583,801.11	2,157,164	1,777,368	806,433	9.10	88,619
1966	3,615,720.44	3,011,570	2,481,345	1,134,375	9.13	124,247
1967	3,387,070.94	2,814,724	2,319,156	1,067,915	9.15	116,712
1968	2,673,374.99	2,216,014	1,825,856	847,519	9.18	92,322
1969	1,944,864.03	1,608,208	1,325,062	619,802	9.20	67,370
1970	964,179.46	795,120	655,129	309,050	9.23	33,483
1971	2,297,563.33	1,889,723	1,557,013	740,550	9.25	80,059
1972	849,547.11	696,671	574,013	275,534	9.28	29,691
1973	576,786.37	471,650	388,610	188,176	9.30	20,234
1974	1,241.33	1,012	834	407	9.32	44
1975	768.11	624	514	254	9.34	27
1976	245.47	206	170	75	9.41	8
1977	1,936.21	1,622	1,336	600	9.39	64
1978	166,965.70	139,333	114,802	52,164	9.40	5,549
1979	16,282.83	13,529	11,147	5,136	9.45	543
1980	200,184.10	166,373	137,081	63,103	9.23	6,837
1981	44.22	37	30	14	9.34	1
1983	1,348.69	1,104	910	439	9.40	47
1984	200.40	164	135	65	9.35	7
1985	34.91	28	23	12	9.33	1
1986	31.10	25	21	10	9.37	1
1988	0.10					

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 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						
1989	27.84	22	18	10	9.45	1
1990	11,581.79	9,147	7,537	4,045	9.43	429
1992	44,727.77	34,825	28,694	16,034	9.50	1,688
1997	3,983.38	2,977	2,453	1,530	9.60	159
1998	658.56	487	401	258	9.62	27
2008	77.56	50	41	37	9.68	4
2011	28,098.27	16,811	13,851	14,247	9.68	1,472
	49,802,958.30	41,781,278	34,425,149	15,377,809		1,706,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						3.43

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1952	120,794.95	83,701	68,964	51,831	19.96	2,597
1954	25,602.45	17,386	14,325	11,277	20.86	541
1955	97,420.61	65,481	53,952	43,469	21.31	2,040
1956	65,788.99	43,755	36,051	29,738	21.77	1,366
1957	85,070.12	55,963	46,110	38,960	22.24	1,752
1958	76,824.72	49,984	41,184	35,641	22.71	1,569
1959	79,864.55	51,371	42,326	37,539	23.19	1,619
1960	56,697.12	36,051	29,704	26,993	23.67	1,140
1961	15,307.66	9,618	7,925	7,383	24.16	306
1962	68,420.80	42,474	34,996	33,425	24.65	1,356
1963	98,696.57	60,524	49,868	48,829	25.14	1,942
1964	156,475.14	94,727	78,049	78,426	25.65	3,058
1965	53,103.81	31,740	26,152	26,952	26.15	1,031
1966	98,034.31	57,810	47,632	50,402	26.67	1,890
1967	44,977.82	26,163	21,557	23,421	27.19	861
1968	251,740.08	144,421	118,994	132,746	27.71	4,791
1969	533,292.35	301,598	248,498	284,794	28.24	10,085
1970	547,114.87	304,951	251,260	295,855	28.77	10,283
1971	1,170,420.15	642,654	529,507	640,913	29.31	21,867
1972	886,876.84	479,463	395,047	491,830	29.86	16,471
1973	1,941,035.54	1,032,922	851,063	1,089,973	30.41	35,843
1974	2,453,884.77	1,285,075	1,058,821	1,395,064	30.96	45,060
1975	2,310,122.84	1,189,528	980,096	1,330,027	31.53	42,183
1976	2,011,114.00	1,291,940	1,064,477	946,637	27.51	34,411
1977	3,993,756.03	2,533,239	2,087,230	1,906,526	27.92	68,285
1978	4,251,720.75	2,661,152	2,192,622	2,059,099	28.34	72,657
1979	5,205,802.25	3,213,542	2,647,757	2,558,045	28.77	88,914
1980	6,796,762.80	4,136,510	3,408,224	3,388,539	29.21	116,006
1981	7,425,151.25	4,452,121	3,668,268	3,756,883	29.66	126,665
1982	7,165,424.84	4,231,183	3,486,229	3,679,196	30.11	122,192
1983	6,226,057.32	3,617,962	2,980,973	3,245,084	30.58	106,118
1984	7,049,096.18	4,029,263	3,319,860	3,729,236	31.04	120,143
1985	6,481,453.93	3,641,281	3,000,187	3,481,267	31.53	110,411
1986	7,460,668.68	4,116,797	3,391,982	4,068,687	32.01	127,107
1987	7,441,258.18	4,030,930	3,321,233	4,120,025	32.50	126,770
1988	8,602,645.13	4,570,585	3,765,875	4,836,770	33.01	146,524
1989	7,658,642.18	4,016,192	3,309,090	4,349,552	33.03	131,685
1990	6,208,732.67	3,188,184	2,626,863	3,581,870	33.55	106,762
1991	6,223,290.56	3,127,204	2,576,620	3,646,671	34.08	107,003
1992	6,905,573.30	3,392,018	2,794,810	4,110,763	34.61	118,774
1993	7,589,387.34	3,665,674	3,020,285	4,569,102	34.70	131,674
1994	9,635,546.68	4,540,270	3,740,897	5,894,650	35.25	167,224

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
NET SALVAGE PERCENT.. 0						
1995	9,480,893.25	4,354,574	3,587,895	5,892,998	35.81	164,563
1996	9,944,587.12	4,476,059	3,687,991	6,256,596	35.94	174,084
1997	11,907,072.05	5,210,535	4,293,154	7,613,918	36.52	208,486
1998	10,518,851.82	4,498,913	3,706,822	6,812,030	36.69	185,664
1999	9,101,843.41	3,774,534	3,109,979	5,991,864	37.28	160,726
2000	9,028,126.96	3,648,266	3,005,942	6,022,185	37.48	160,677
2001	10,377,803.70	4,079,515	3,361,264	7,016,540	37.70	186,115
2002	7,013,459.68	2,660,907	2,192,420	4,821,040	38.31	125,843
2003	10,294,799.44	3,784,368	3,118,082	7,176,717	38.56	186,118
2004	15,762,011.57	5,603,395	4,616,846	11,145,166	38.83	287,025
2005	21,130,625.93	7,247,805	5,971,736	15,158,890	39.11	387,596
2006	9,743,708.25	3,216,398	2,650,110	7,093,598	39.41	179,995
2007	35,340,032.06	11,195,722	9,224,572	26,115,460	39.72	657,489
2008	55,421,322.07	16,892,419	13,918,292	41,503,030	39.73	1,044,627
2009	33,687,685.53	9,789,641	8,066,049	25,621,637	40.08	639,262
2010	44,228,152.36	12,273,312	10,112,438	34,115,714	40.14	849,918
2011	80,897,895.00	21,227,608	17,490,216	63,407,679	40.53	1,564,463
2012	88,315,110.99	21,919,811	18,060,548	70,254,563	40.64	1,728,705
2013	115,281,036.00	26,906,594	22,169,343	93,111,693	40.78	2,283,269
2014	123,303,599.04	27,028,149	22,269,497	101,034,102	40.67	2,484,242
2015	118,261,012.04	24,148,899	19,897,176	98,363,836	40.60	2,422,755
2016	164,455,974.08	30,967,060	25,514,913	138,941,061	40.58	3,423,880
2017	180,762,842.34	31,036,980	25,572,522	155,190,320	40.60	3,822,422
2018	155,651,450.46	24,125,975	19,878,288	135,773,162	40.43	3,358,228
2019	229,399,559.70	31,657,139	26,083,494	203,316,066	40.09	5,071,491
2020	227,478,540.98	27,342,921	22,528,850	204,949,691	39.63	5,171,579
2021	206,705,526.78	21,001,282	17,303,737	189,401,790	39.06	4,848,996
2022	270,708,423.46	22,198,091	18,289,833	252,418,590	38.25	6,599,179
2023	316,167,139.17	19,412,662	15,994,814	300,172,325	36.95	8,123,744
2024	261,646,848.64	10,230,392	8,429,201	253,217,648	34.82	7,272,190
2025	229,041,193.68	3,435,618	2,830,733	226,210,461	30.03	7,532,816
	3,206,626,778.69	519,908,951	428,372,320	2,778,254,459		73,645,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.30

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, 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						
1966	85.48	61	68	17	13.01	1
1967	5,846.34	4,103	4,563	1,283	13.42	96
1968	9,225.15	6,386	7,102	2,123	13.85	153
1969	18,291.82	12,491	13,891	4,401	14.27	308
1970	15,087.46	10,159	11,298	3,789	14.70	258
1971	56,631.84	37,591	41,805	14,827	15.13	980
1972	37,762.40	24,697	27,466	10,296	15.57	661
1973	40,352.66	25,996	28,910	11,443	16.01	715
1974	38,070.60	24,154	26,862	11,209	16.45	681
1975	28,603.73	17,861	19,863	8,741	16.90	517
1976	26,626.31	20,263	22,535	4,091	15.52	264
1977	46,580.94	34,959	38,878	7,703	16.10	478
1978	20,793.32	15,479	17,214	3,579	16.28	220
1979	21,635.22	15,967	17,757	3,878	16.48	235
1980	32,600.79	23,691	26,347	6,254	17.08	366
1981	69,464.32	49,987	55,591	13,873	17.31	801
1982	159,751.63	113,056	125,731	34,021	17.93	1,897
1983	71,992.27	50,387	56,036	15,956	18.19	877
1984	98,382.32	68,051	75,680	22,702	18.46	1,230
1985	157,259.76	107,408	119,450	37,810	18.76	2,015
1986	130,031.43	87,641	97,467	32,564	19.06	1,708
1987	122,912.31	81,220	90,326	32,586	19.72	1,652
1988	268,392.76	174,724	194,313	74,080	20.06	3,693
1989	178,342.06	114,299	127,113	51,229	20.40	2,511
1990	154,337.57	97,294	108,202	46,136	20.76	2,222
1991	179,503.80	111,203	123,670	55,834	21.14	2,641
1992	69,264.33	42,127	46,850	22,414	21.53	1,041
1993	128,509.39	77,067	85,707	42,802	21.64	1,978
1994	230,241.63	135,267	150,432	79,810	22.06	3,618
1995	66,223.66	38,072	42,340	23,884	22.49	1,062
1996	358,131.95	201,234	223,795	134,337	22.94	5,856
1997	53,815.07	29,668	32,994	20,821	23.13	900
1998	22,224.86	11,944	13,283	8,942	23.60	379
1999	477,663.60	251,108	279,260	198,404	23.83	8,326
2000	892,878.36	458,404	509,797	383,081	24.09	15,902
2001	189,988.02	95,089	105,750	84,238	24.37	3,457
2002	223,897.52	108,523	120,690	103,208	24.89	4,147
2003	366,824.49	173,508	192,960	173,864	24.98	6,960
2004	278,616.81	127,690	142,006	136,611	25.31	5,398
2005	109,784.31	48,634	54,086	55,698	25.67	2,170
2006	470,831.05	202,034	224,685	246,146	25.83	9,529
2007	468,163.81	193,118	214,769	253,395	26.23	9,661

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, 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						
2008	1,240,977.69	492,792	548,040	692,938	26.44	26,208
2009	423,237.96	161,889	180,039	243,199	26.50	9,177
2010	1,389,694.59	507,794	564,724	824,971	26.78	30,805
2011	2,039,897.66	711,720	791,513	1,248,385	26.90	46,408
2012	698,880.33	231,609	257,575	441,305	27.07	16,302
2013	3,082,389.51	968,179	1,076,724	2,005,666	27.11	73,983
2014	10,257,352.63	3,033,099	3,373,148	6,884,205	27.19	253,189
2015	9,069,559.97	2,513,175	2,794,934	6,274,626	27.18	230,855
2016	8,919,109.60	2,293,103	2,550,189	6,368,921	27.21	234,065
2017	16,765,056.63	3,980,024	4,426,236	12,338,821	27.04	456,317
2018	16,818,248.74	3,629,378	4,036,278	12,781,971	26.95	474,285
2019	21,113,562.81	4,104,477	4,564,642	16,548,921	26.59	622,374
2020	18,278,128.72	3,129,216	3,480,042	14,798,087	26.23	564,166
2021	9,170,788.59	1,344,438	1,495,167	7,675,622	25.70	298,662
2022	10,163,547.91	1,222,675	1,359,753	8,803,795	24.99	352,293
2023	8,139,359.03	747,193	830,963	7,308,396	23.90	305,791
2024	13,722,753.62	826,110	918,727	12,804,027	22.11	579,106
2025	21,108,546.86	515,049	572,793	20,535,754	18.30	1,122,172
	178,796,716.00	33,934,535	37,739,029	141,057,687		5,803,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.25

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, 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	248	343	4.06	84
1983	26,406.23	23,185	10,505	15,901	5.89	2,700
1984	1,074.83	935	424	651	6.20	105
1987	6,793.84	5,742	2,601	4,193	7.04	596
1988	15,907.49	13,332	6,040	9,867	7.23	1,365
1989	20,307.27	16,788	7,606	12,701	7.63	1,665
1996	48,076.94	35,779	16,211	31,866	10.11	3,152
	119,158.02	96,308	43,635	75,523		9,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8						8.11

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1932	373.90	374	374			
1933	1,124.15	1,124	1,124			
1934	1,384.85	1,385	1,385			
1935	1,320.73	1,321	1,321			
1936	2,503.93	2,488	2,065	439	0.29	439
1937	3,516.20	3,454	2,867	649	0.79	649
1938	6,585.98	6,400	5,313	1,273	1.27	1,002
1939	10,227.29	9,830	8,161	2,066	1.75	1,181
1940	8,220.46	7,815	6,488	1,732	2.22	780
1941	10,640.40	10,004	8,305	2,335	2.69	868
1942	12,261.66	11,403	9,466	2,796	3.15	888
1943	4,132.57	3,801	3,155	978	3.61	271
1944	3,959.96	3,603	2,991	969	4.06	239
1945	4,638.48	4,176	3,467	1,171	4.49	261
1946	10,073.07	8,974	7,450	2,623	4.91	534
1947	21,371.58	18,868	15,664	5,708	5.27	1,083
1948	29,391.25	25,752	21,379	8,012	5.57	1,438
1949	44,867.60	39,059	32,426	12,442	5.82	2,138
1950	60,219.32	52,126	43,274	16,945	6.04	2,805
1951	79,503.57	68,475	56,846	22,658	6.23	3,637
1952	84,502.33	72,430	60,130	24,372	6.41	3,802
1953	77,627.43	66,266	55,012	22,615	6.56	3,447
1954	120,944.25	102,817	85,356	35,588	6.71	5,304
	599,390.96	521,945	434,019	165,372		30,766

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 5.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1955	223,091.96	180,555	150,139	72,953	8.58	8,503
1956	260,044.93	208,150	173,085	86,960	8.98	9,684
1957	239,910.88	189,904	157,913	81,998	9.38	8,742
1958	332,876.01	260,605	216,704	116,172	9.77	11,891
1959	431,623.55	334,077	277,799	153,825	10.17	15,125
1960	324,205.00	248,052	206,266	117,939	10.57	11,158
1961	412,740.99	312,123	259,543	153,198	10.97	13,965
1962	447,804.69	334,658	278,282	169,523	11.37	14,910
1963	622,264.50	459,368	381,984	240,280	11.78	20,397
1964	633,353.26	461,924	384,109	249,244	12.18	20,463
1965	624,795.10	449,990	374,185	250,610	12.59	19,905
1966	761,988.70	541,690	450,438	311,551	13.01	23,947
1967	881,799.63	618,829	514,582	367,218	13.42	27,363
1968	954,990.76	661,064	549,702	405,289	13.85	29,263
1969	674,450.23	460,575	382,987	291,463	14.27	20,425
1970	315,925.74	212,722	176,887	139,039	14.70	9,458
1971	398,762.59	264,691	220,102	178,661	15.13	11,808
1972	393,966.48	257,654	214,250	179,716	15.57	11,542
1973	302,630.86	194,961	162,118	140,513	16.01	8,777
1974	72,599.10	46,060	38,301	34,298	16.45	2,085
1975	112,229.46	70,081	58,275	53,954	16.90	3,193
1976	270,844.14	206,112	171,391	99,453	15.52	6,408
1977	1,483,184.77	1,113,130	925,614	557,571	16.10	34,632
1978	1,055,315.37	785,577	653,240	402,075	16.28	24,697
1979	1,312,622.90	968,716	805,528	507,095	16.48	30,770
1980	1,876,970.00	1,363,994	1,134,218	742,752	17.08	43,487
1981	2,181,252.09	1,569,629	1,305,212	876,040	17.31	50,609
1982	1,800,596.27	1,274,282	1,059,619	740,977	17.93	41,326
1983	1,829,185.74	1,280,247	1,064,579	764,607	18.19	42,034
1984	2,303,244.57	1,593,154	1,324,774	978,471	18.46	53,005
1985	2,741,792.63	1,872,644	1,557,182	1,184,611	18.76	63,146
1986	3,094,682.70	2,085,816	1,734,443	1,360,240	19.06	71,366
1987	3,776,182.82	2,495,302	2,074,948	1,701,235	19.72	86,270
1988	4,591,629.74	2,989,151	2,485,604	2,106,026	20.06	104,986
1989	4,411,270.40	2,827,183	2,350,921	2,060,349	20.40	100,998
1990	4,567,274.58	2,879,210	2,394,183	2,173,092	20.76	104,677
1991	4,286,109.19	2,655,245	2,207,947	2,078,162	21.14	98,305
1992	4,987,885.86	3,033,632	2,522,592	2,465,294	21.53	114,505
1993	5,255,181.84	3,151,533	2,620,631	2,634,551	21.64	121,745
1994	6,336,066.68	3,722,439	3,095,363	3,240,704	22.06	146,904
1995	5,537,446.96	3,183,478	2,647,195	2,890,252	22.49	128,513
1996	5,352,887.14	3,007,787	2,501,100	2,851,787	22.94	124,315

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1997	5,597,185.24	3,085,728	2,565,912	3,031,273	23.13	131,054
1998	6,147,198.88	3,303,505	2,747,002	3,400,197	23.60	144,076
1999	6,538,750.36	3,437,421	2,858,359	3,680,391	23.83	154,444
2000	6,747,069.39	3,463,945	2,880,415	3,866,654	24.09	160,509
2001	6,616,025.26	3,311,321	2,753,502	3,862,523	24.37	158,495
2002	5,611,281.94	2,719,788	2,261,617	3,349,665	24.89	134,579
2003	5,439,085.60	2,572,687	2,139,297	3,299,789	24.98	132,097
2004	7,904,884.62	3,622,809	3,012,517	4,892,368	25.31	193,298
2005	8,338,629.04	3,694,013	3,071,726	5,266,903	25.67	205,177
2006	8,149,650.27	3,497,015	2,907,914	5,241,736	25.83	202,932
2007	11,731,407.00	4,839,205	4,024,001	7,707,406	26.23	293,839
2008	13,740,497.65	5,456,352	4,537,184	9,203,314	26.44	348,083
2009	12,548,757.56	4,799,900	3,991,317	8,557,441	26.50	322,922
2010	14,827,178.90	5,417,851	4,505,169	10,322,010	26.78	385,437
2011	22,040,975.75	7,690,096	6,394,636	15,646,340	26.90	581,648
2012	27,954,102.19	9,263,989	7,703,393	20,250,709	27.07	748,087
2013	33,269,837.93	10,450,056	8,689,658	24,580,180	27.11	906,683
2014	34,919,452.01	10,325,682	8,586,236	26,333,216	27.19	968,489
2015	40,081,205.81	11,106,502	9,235,520	30,845,686	27.18	1,134,867
2016	31,036,739.63	7,979,546	6,635,325	24,401,415	27.21	896,781
2017	48,870,928.38	11,601,958	9,647,512	39,223,416	27.04	1,450,570
2018	47,668,793.47	10,286,926	8,554,008	39,114,785	26.95	1,451,383
2019	59,231,109.26	11,514,528	9,574,811	49,656,298	26.59	1,867,480
2020	60,010,327.85	10,273,768	8,543,067	51,467,261	26.23	1,962,153
2021	64,554,042.64	9,463,623	7,869,398	56,684,645	25.70	2,205,628
2022	64,448,023.09	7,753,097	6,447,024	58,000,999	24.99	2,320,968
2023	70,153,928.21	6,440,131	5,355,237	64,798,691	23.90	2,711,242
2024	62,238,395.30	3,746,751	3,115,580	59,122,815	22.11	2,674,031
2025	63,098,502.16	1,539,603	1,280,244	61,818,258	18.30	3,378,047
	927,987,646.20	233,483,790	194,151,516	733,836,130		30,120,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 3.25

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1939	126.19	125	121	5	0.43	5
1941	515.64	505	490	26	0.95	26
1942	313.75	305	296	18	1.22	15
1943	357.61	346	335	23	1.49	15
1945	46.76	45	44	3	2.04	1
1946	147.60	140	136	12	2.31	5
1948	1,023.05	956	927	96	2.87	33
1949	910.18	845	819	91	3.15	29
1950	4,238.65	3,907	3,788	451	3.44	131
1951	2,530.04	2,316	2,246	284	3.73	76
1952	1,349.60	1,227	1,190	160	4.01	40
1953	758.14	684	663	95	4.31	22
1954	2,888.45	2,586	2,507	381	4.60	83
1955	2,863.16	2,544	2,467	396	4.90	81
1956	5,237.38	4,618	4,478	759	5.20	146
1957	6,653.50	5,822	5,645	1,008	5.50	183
1958	55,736.77	48,377	46,907	8,830	5.81	1,520
1959	41,190.17	35,461	34,383	6,807	6.12	1,112
1960	57,362.99	48,980	47,491	9,872	6.43	1,535
1961	41,363.42	35,018	33,954	7,409	6.75	1,098
1962	19,875.65	16,682	16,175	3,701	7.07	523
1963	47,546.77	39,561	38,359	9,188	7.39	1,243
1964	140,455.94	115,813	112,293	28,163	7.72	3,648
1965	130,407.05	106,549	103,311	27,096	8.05	3,366
1966	120,067.05	97,200	94,246	25,821	8.38	3,081
1967	72,186.97	57,881	56,122	16,065	8.72	1,842
1968	7,758.59	6,161	5,974	1,785	9.06	197
1969	12,849.54	10,102	9,795	3,055	9.41	325
1970	5,353.03	4,166	4,039	1,314	9.76	135
1971	245,469.01	189,068	183,322	62,147	10.11	6,147
1972	206,158.00	157,103	152,328	53,830	10.47	5,141
1973	131,632.36	99,203	96,188	35,444	10.84	3,270
1974	165,579.07	123,394	119,644	45,935	11.21	4,098
1975	180,462.63	132,968	128,927	51,536	11.58	4,450
1976	69,724.28	57,195	55,457	14,267	10.83	1,317
1977	160,341.89	130,422	126,458	33,884	11.11	3,050
1978	145,994.23	117,686	114,109	31,885	11.41	2,794
1979	289,872.78	231,434	224,400	65,473	11.72	5,586
1980	531,507.59	419,997	407,232	124,276	12.06	10,305
1981	562,735.52	439,890	426,521	136,215	12.40	10,985
1982	348,303.58	269,169	260,988	87,316	12.76	6,843
1983	262,046.63	200,073	193,992	68,055	13.14	5,179

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
1984	360,068.22	271,419	263,170	96,898	13.53	7,162
1985	500,754.06	372,411	361,093	139,661	13.93	10,026
1986	508,258.53	374,637	363,251	145,008	14.06	10,314
1987	507,589.96	368,561	357,360	150,230	14.49	10,368
1988	586,803.53	419,388	406,642	180,162	14.94	12,059
1989	657,618.58	464,608	450,488	207,131	15.13	13,690
1990	355,080.63	246,497	239,006	116,075	15.60	7,441
1991	456,819.86	312,876	303,367	153,453	15.83	9,694
1992	679,423.92	456,369	442,499	236,925	16.33	14,509
1993	825,347.47	545,802	529,214	296,133	16.60	17,839
1994	320,159.15	207,207	200,910	119,249	17.13	6,961
1995	8,005.84	5,089	4,934	3,072	17.43	176
1996	1,649,931.06	1,028,897	997,627	652,304	17.75	36,750
1997	563,788.32	342,840	332,420	231,368	18.31	12,636
1998	888,729.03	528,705	512,637	376,092	18.67	20,144
1999	942,819.59	547,967	531,313	411,507	19.04	21,613
2001	248,402.39	137,068	132,902	115,500	19.83	5,825
2002	1,087,220.18	582,967	565,250	521,970	20.25	25,776
2003	785,731.38	408,659	396,239	389,492	20.69	18,825
2004	696,237.04	350,416	339,766	356,471	21.14	16,862
2005	340,087.92	165,249	160,227	179,861	21.60	8,327
2006	491,194.13	229,830	222,845	268,349	22.08	12,153
2007	1,006,596.51	452,364	438,616	567,981	22.57	25,165
2008	1,038,637.11	446,822	433,242	605,395	23.07	26,242
2009	1,344,902.21	551,948	535,173	809,729	23.58	34,340
2010	1,075,726.79	421,255	408,452	667,275	23.95	27,861
2011	1,012,467.41	375,119	363,719	648,748	24.49	26,490
2012	1,305,218.74	455,260	441,424	863,795	25.05	34,483
2013	929,389.36	303,539	294,314	635,075	25.60	24,808
2014	1,103,279.71	335,066	324,883	778,397	26.18	29,733
2015	2,476,316.77	693,864	672,776	1,803,541	26.76	67,397
2016	1,236,327.06	316,623	307,000	929,327	27.35	33,979
2017	1,211,946.73	280,566	272,039	939,908	27.95	33,628
2018	1,065,143.28	218,780	212,131	853,012	28.69	29,732
2019	1,449,347.39	260,448	252,532	1,196,815	29.30	40,847
2020	1,978,418.82	302,302	293,115	1,685,304	30.04	56,102
2021	1,695,058.36	212,560	206,100	1,488,958	30.80	48,343
2022	1,937,741.07	189,317	183,563	1,754,178	31.55	55,600

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1						
NET SALVAGE PERCENT.. 0						
2023	2,111,553.41	146,964	142,498	1,969,055	32.31	60,943
2024	2,153,555.37	88,080	85,403	2,068,152	33.19	62,313
2025	6,512,698.81	85,968	83,355	6,429,344	34.15	188,268
	50,186,336.91	17,720,831	17,182,262	33,004,075		1,295,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5						2.58

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2000	289,868.35	262,273	289,868			
2001	273,337.58	244,254	273,338			
2003	506.57	441	507			
2004	106,465.21	90,975	106,465			
2005	167,218.55	139,979	167,219			
2007	106,599.66	85,205	106,600			
2008	482,455.04	374,771	469,556	12,899	5.00	2,580
2009	418,653.69	314,786	394,400	24,254	5.42	4,475
2010	821,503.68	593,947	744,166	77,338	5.91	13,086
2011	11,226,679.01	7,784,579	9,753,422	1,473,257	6.37	231,281
2012	8,713,575.17	5,751,831	7,206,559	1,507,016	6.91	218,092
2013	352,659.50	219,813	275,407	77,252	7.50	10,300
2014	306,499.85	179,149	224,459	82,041	8.12	10,104
2015	372,060.41	201,917	252,985	119,075	8.78	13,562
2016	392,441.88	195,122	244,471	147,971	9.52	15,543
2017	189,110.15	85,156	106,693	82,417	10.27	8,025
2018	496,881.76	199,001	249,332	247,550	11.10	22,302
2019	124,667.49	43,521	54,528	70,139	11.97	5,860
2020	81,936.70	24,278	30,418	51,519	12.86	4,006
2021	377,527.23	91,701	114,894	262,633	13.77	19,073
2022	390,663.87	73,562	92,167	298,497	14.73	20,265
2023	368,397.69	49,144	61,574	306,824	15.70	19,543
2024	175,514.84	13,725	17,196	158,319	16.70	9,480
2025	1,149,303.27	29,077	36,431	1,112,872	17.66	63,017
	27,384,527.15	17,048,207	21,272,655	6,111,872		690,594

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 2.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1937	4,066.01	3,986	4,066			
1938	11,189.16	10,921	11,188	1	1.32	1
1939	8,314.79	8,079	8,276	39	1.56	25
1940	7,339.98	7,101	7,275	65	1.79	36
1941	10,481.08	10,092	10,339	142	2.04	70
1942	7,872.77	7,545	7,729	144	2.29	63
1943	3,581.64	3,416	3,499	83	2.54	33
1944	3,627.50	3,443	3,527	100	2.80	36
1945	4,833.59	4,566	4,678	156	3.05	51
1946	11,749.34	11,042	11,312	437	3.31	132
1947	17,177.23	16,062	16,454	723	3.57	203
1948	21,899.56	20,379	20,877	1,023	3.82	268
1949	28,360.26	26,256	26,898	1,462	4.08	358
1950	33,074.07	30,464	31,208	1,866	4.34	430
1951	28,932.50	26,513	27,161	1,772	4.60	385
1952	30,226.19	27,555	28,228	1,998	4.86	411
1953	36,260.22	32,885	33,689	2,571	5.12	502
1954	34,157.79	30,816	31,569	2,589	5.38	481
1955	42,991.84	38,575	39,518	3,474	5.65	615
1956	45,493.77	40,597	41,589	3,905	5.92	660
1957	41,920.06	37,194	38,103	3,817	6.20	616
1958	44,688.36	39,423	40,386	4,302	6.48	664
1959	65,609.72	57,522	58,927	6,683	6.78	986
1960	47,913.79	41,737	42,757	5,157	7.09	727
1961	41,587.61	35,992	36,871	4,717	7.40	637
1962	59,585.18	51,210	52,461	7,124	7.73	922
1963	63,568.16	54,241	55,566	8,002	8.07	992
1964	114,191.44	96,689	99,051	15,140	8.43	1,796
1965	151,795.69	127,508	130,623	21,173	8.80	2,406
1966	140,866.73	117,329	120,196	20,671	9.19	2,249
1967	128,479.91	106,078	108,670	19,810	9.59	2,066
1968	167,153.73	136,732	140,073	27,081	10.01	2,705
1969	158,377.33	128,286	131,421	26,956	10.45	2,580
1970	145,261.90	116,474	119,320	25,942	10.90	2,380
1971	126,965.24	100,718	103,179	23,786	11.37	2,092
1972	79,904.40	62,674	64,205	15,699	11.86	1,324
1973	74,351.87	57,629	59,037	15,315	12.37	1,238
1974	12,641.62	9,679	9,915	2,727	12.89	212
1975	21,788.85	16,468	16,870	4,919	13.43	366
1976	40,612.35	32,311	33,100	7,512	12.70	591
1977	38,105.40	29,890	30,620	7,485	13.31	562
1978	38,729.54	29,934	30,665	8,065	13.93	579

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1979	94,803.96	72,165	73,928	20,876	14.56	1,434
1980	198,493.96	149,645	153,301	45,193	14.83	3,047
1981	280,148.94	207,814	212,892	67,257	15.46	4,350
1982	230,267.85	167,957	172,061	58,207	16.11	3,613
1983	263,104.64	188,593	193,201	69,904	16.76	4,171
1984	327,889.39	232,211	237,885	90,004	17.06	5,276
1985	336,288.79	233,788	239,500	96,789	17.72	5,462
1986	406,445.47	277,155	283,927	122,518	18.39	6,662
1987	460,540.48	307,825	315,346	145,194	19.06	7,618
1988	558,391.35	365,635	374,569	183,822	19.73	9,317
1989	662,188.49	424,397	434,767	227,421	20.40	11,148
1990	702,234.03	440,231	450,988	251,246	21.08	11,919
1991	641,196.60	395,041	404,693	236,504	21.45	11,026
1992	717,409.77	431,522	442,066	275,344	22.14	12,436
1993	617,924.47	362,536	371,394	246,530	22.83	10,799
1994	722,604.27	413,185	423,281	299,323	23.53	12,721
1995	643,198.98	358,005	366,752	276,447	24.23	11,409
1996	738,127.74	399,549	409,312	328,816	24.93	13,190
1997	713,075.78	374,864	384,023	329,053	25.64	12,834
1998	615,907.41	314,113	321,788	294,119	26.34	11,166
1999	519,316.83	256,543	262,811	256,506	27.06	9,479
2000	1,117,222.82	533,809	546,852	570,371	27.78	20,532
2001	1,024,767.34	472,930	484,486	540,281	28.49	18,964
2002	1,000,359.54	445,060	455,935	544,425	29.22	18,632
2003	1,099,323.33	470,730	482,232	617,091	29.94	20,611
2004	1,070,209.49	440,070	450,823	619,386	30.67	20,195
2005	751,728.58	296,181	303,418	448,311	31.40	14,277
2006	211,376.85	79,626	81,572	129,805	32.13	4,040
2007	2,944,302.73	1,057,299	1,083,133	1,861,170	32.87	56,622
2008	1,398,803.89	477,552	489,220	909,584	33.60	27,071
2009	1,739,919.24	559,906	573,587	1,166,332	34.60	33,709
2010	1,426,664.53	433,278	443,864	982,801	35.35	27,802
2011	1,539,820.69	439,465	450,203	1,089,618	36.09	30,192
2012	1,663,060.44	444,037	454,886	1,208,174	36.83	32,804
2013	1,020,790.54	253,462	259,655	761,136	37.58	20,254
2014	1,230,161.12	282,322	289,220	940,941	38.33	24,548
2015	1,325,671.38	278,921	285,736	1,039,935	39.09	26,604
2016	1,384,403.67	263,314	269,748	1,114,656	40.09	27,804
2017	1,940,233.01	331,586	339,688	1,600,545	40.84	39,191
2018	1,445,322.61	218,677	224,020	1,221,303	41.60	29,358
2019	1,086,312.44	142,850	146,340	939,972	42.37	22,185
2020	790,043.21	88,169	90,323	699,720	43.13	16,224

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2021	1,293,713.63	118,245	121,134	1,172,580	43.89	26,716
2022	1,835,799.44	130,525	133,714	1,702,085	44.66	38,112
2023	2,636,607.31	133,149	136,403	2,500,204	45.43	55,034
2024	6,975,953.10	208,581	213,678	6,762,275	45.98	147,070
2025	2,357,860.31	23,343	23,913	2,333,947	46.05	50,683
	54,955,718.61	16,841,872	17,253,364	37,702,355		1,061,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 1.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1949	39.87	36	40			
1955	372.65	327	373			
1957	428.94	371	429			
1958	619.67	533	620			
1960	157.85	134	156	2	7.54	
1961	828.56	699	815	14	7.82	2
1962	3,562.02	2,984	3,480	82	8.11	10
1963	10,250.20	8,526	9,944	306	8.41	36
1964	14,602.76	12,059	14,065	538	8.71	62
1965	18,351.80	15,041	17,543	809	9.02	90
1966	46,112.15	37,508	43,746	2,366	9.33	254
1967	36,524.26	29,475	34,377	2,147	9.65	222
1968	48,172.39	38,557	44,969	3,203	9.98	321
1969	44,272.06	35,134	40,977	3,295	10.32	319
1970	48,149.07	37,884	44,185	3,964	10.66	372
1971	40,749.84	31,777	37,062	3,688	11.01	335
1972	23,626.77	18,254	21,290	2,337	11.37	206
1973	20,906.12	15,997	18,657	2,249	11.74	192
1974	1,628.35	1,234	1,439	189	12.12	16
1975	1,426.14	1,069	1,247	179	12.51	14
1976	2,300.17	1,864	2,174	126	11.56	11
1977	2,161.91	1,727	2,014	148	12.19	12
1978	3,433.70	2,719	3,171	263	12.46	21
1979	8,819.25	6,918	8,069	750	12.76	59
1980	13,664.42	10,612	12,377	1,287	13.06	99
1981	22,480.37	17,274	20,147	2,333	13.39	174
1982	25,319.01	19,237	22,436	2,883	13.73	210
1983	29,174.12	21,904	25,547	3,627	14.08	258
1984	30,319.80	22,479	26,218	4,102	14.45	284
1985	29,159.02	21,330	24,877	4,282	14.83	289
1986	45,120.12	32,369	37,752	7,368	15.53	474
1987	55,594.71	39,300	45,836	9,759	15.93	613
1988	74,922.51	52,146	60,819	14,104	16.34	863
1989	83,431.18	57,117	66,616	16,815	16.78	1,002
1990	83,933.95	56,479	65,872	18,062	17.22	1,049
1991	72,039.26	47,604	55,521	16,518	17.67	935
1992	80,515.87	52,198	60,879	19,637	18.13	1,083
1993	58,459.16	37,145	43,323	15,136	18.60	814
1994	69,682.55	43,343	50,551	19,132	19.09	1,002
1995	78,497.71	47,750	55,691	22,807	19.58	1,165
1996	83,076.39	49,364	57,574	25,502	20.09	1,269
1997	97,233.24	56,094	65,423	31,810	20.84	1,526

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2						
NET SALVAGE PERCENT.. 0						
1998	34,430.16	19,350	22,568	11,862	21.37	555
1999	18,963.98	10,370	12,095	6,869	21.89	314
2000	178,205.97	94,663	110,407	67,799	22.43	3,023
2001	69,214.33	35,493	41,396	27,818	23.20	1,199
2002	376,173.30	186,732	217,788	158,385	23.75	6,669
2003	543,327.19	259,439	302,587	240,740	24.53	9,814
2004	893,914.77	411,648	480,110	413,805	25.09	16,493
2005	715,400.00	315,491	367,961	347,439	25.88	13,425
2006	424,452.85	179,671	209,552	214,901	26.45	8,125
2007	852,433.12	343,786	400,962	451,471	27.25	16,568
2008	552,182.59	211,596	246,787	305,396	28.04	10,891
2009	783,696.85	284,325	331,612	452,085	28.83	15,681
2010	621,737.38	212,759	248,143	373,594	29.63	12,609
2011	696,384.18	223,888	261,123	435,261	30.43	14,304
2012	685,752.07	206,068	240,340	445,412	31.23	14,262
2013	506,944.01	140,981	164,428	342,516	32.23	10,627
2014	641,790.24	164,876	192,297	449,493	33.03	13,609
2015	542,198.09	127,633	148,860	393,338	33.83	11,627
2016	544,926.01	115,960	135,246	409,680	34.83	11,762
2017	688,118.10	130,880	152,647	535,471	35.83	14,945
2018	754,413.99	127,043	148,172	606,242	36.63	16,550
2019	937,541.27	136,600	159,318	778,223	37.63	20,681
2020	997,904.23	122,742	143,155	854,749	38.63	22,127
2021	978,254.58	98,119	114,437	863,818	39.63	21,797
2022	1,022,431.69	79,341	92,536	929,896	40.63	22,887
2023	1,392,758.00	76,462	89,179	1,303,579	41.63	31,313
2024	1,386,171.28	44,635	52,059	1,334,112	42.63	31,295
2025	1,249,651.71	12,996	15,157	1,234,495	43.59	28,321
	20,499,491.83	5,358,119	6,249,223	14,250,269		417,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 2.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S4						
NET SALVAGE PERCENT.. 0						
1975	25,536.29	23,730	25,536			
1976	13,544.22	12,784	13,544			
1978	1,298.53	1,213	1,299			
1979	41,599.56	38,617	41,600			
1980	77,996.60	72,264	77,997			
1981	103,282.73	94,958	103,283			
1982	111,319.42	101,501	111,319			
1983	94,125.75	85,043	93,707	419	4.53	92
1984	99,922.15	89,390	98,497	1,425	4.88	292
1985	116,656.41	103,731	114,299	2,357	5.04	468
1986	125,288.80	110,129	121,349	3,940	5.43	726
1987	160,675.27	139,498	153,710	6,965	5.83	1,195
1988	175,233.80	150,140	165,436	9,798	6.25	1,568
1989	145,258.90	122,729	135,232	10,027	6.69	1,499
1990	142,193.08	118,347	130,404	11,789	7.14	1,651
1991	135,116.79	110,674	121,949	13,168	7.60	1,733
1992	132,025.91	106,320	117,152	14,874	8.08	1,841
1993	112,240.60	88,412	97,419	14,822	8.74	1,696
1994	183,956.83	142,162	156,645	27,312	9.24	2,956
1995	147,470.36	111,237	122,569	24,901	9.91	2,513
1996	122,296.10	89,937	99,100	23,196	10.58	2,192
1997	182,242.97	130,504	143,799	38,444	11.27	3,411
1998	181,141.12	125,639	138,439	42,702	12.11	3,526
1999	139,856.85	93,844	103,405	36,452	12.95	2,815
2000	194,709.38	126,191	139,047	55,662	13.80	4,033
2001	229,158.12	143,247	157,840	71,318	14.64	4,871
2002	154,764.85	93,137	102,626	52,139	15.49	3,366
2003	133,892.99	77,136	84,994	48,899	16.49	2,965
2025	26,581.09	314	346	26,235	38.30	685
	3,509,385.47	2,702,828	2,972,542	536,843		46,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 1.31

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, 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						
1902	15.74	16	16			
1922	10.10	10	10			
1928	104.16	104	104			
1929	689.39	689	689			
1930	743.02	743	743			
1931	18.40	18	18			
1933	223.50	224	224			
1934	11.73	12	12			
1935	114.92	115	115			
1937	849.09	849	849			
1938	193.07	193	193			
1939	53.92	54	54			
1941	359.26	359	359			
1942	647.73	648	648			
1943	3,708.37	3,708	3,708			
1944	870.12	870	870			
1945	429.16	429	429			
1946	56.06	56	56			
1947	561.86	562	562			
1948	925.69	926	926			
1950	1,521.19	1,521	1,521			
1951	2,520.99	2,521	2,521			
1952	3,908.94	3,909	3,909			
1953	3,602.23	3,602	3,602			
1954	11,418.24	11,418	11,418			
1955	19,947.42	19,947	19,947			
1956	20,003.34	20,003	20,003			
1957	22,421.95	22,422	22,422			
1958	19,544.01	19,544	19,544			
1959	18,752.19	18,752	18,752			
1960	20,961.73	20,962	20,962			
1961	27,128.79	27,129	27,129			
1962	11,637.27	11,637	11,637			
1963	32,845.53	32,846	32,846			
1964	21,402.85	21,403	21,403			
1965	27,626.11	27,626	27,626			
1966	24,453.49	24,217	19,384	5,069	0.29	5,069
1967	43,709.23	42,573	34,077	9,632	0.78	9,632
1968	44,853.36	42,970	34,394	10,459	1.26	8,301
1969	39,512.25	37,234	29,803	9,709	1.73	5,612
1970	38,656.58	35,835	28,683	9,974	2.19	4,554

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 NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1971	90,842.89	82,849	66,315	24,528	2.64	9,291
1972	56,153.58	50,388	40,332	15,822	3.08	5,137
1973	32,809.47	28,971	23,189	9,620	3.51	2,741
1974	19,892.25	17,293	13,842	6,050	3.92	1,543
1975	13,974.71	11,958	9,572	4,403	4.33	1,017
1976	727.87	665	532	196	4.64	42
1977	512.94	464	371	142	5.06	28
1978	9,948.78	8,963	7,174	2,775	5.22	532
1979	30,613.30	27,283	21,838	8,775	5.67	1,548
1980	52,490.10	46,485	37,208	15,282	5.87	2,603
1981	65,051.65	56,920	45,561	19,491	6.35	3,069
1982	91,881.22	79,780	63,858	28,023	6.58	4,259
1983	64,446.82	55,218	44,198	20,249	7.09	2,856
1984	27,107.59	23,014	18,421	8,687	7.37	1,179
1985	35,899.10	30,180	24,157	11,742	7.66	1,533
1986	71,014.63	59,063	47,276	23,739	7.98	2,975
1987	15,194.77	12,434	9,953	5,242	8.53	615
1988	46,291.22	37,413	29,947	16,344	8.88	1,841
1989	59,514.75	47,463	37,991	21,524	9.25	2,327
1990	45,154.47	35,663	28,546	16,608	9.43	1,761
1991	80,583.44	62,678	50,169	30,414	9.83	3,094
1992	66,946.86	51,228	41,004	25,943	10.25	2,531
1993	91,945.85	69,447	55,588	36,358	10.50	3,463
1994	126,848.10	94,045	75,277	51,571	10.96	4,705
1995	101,987.12	74,451	59,593	42,394	11.25	3,768
1996	89,525.49	63,993	51,222	38,303	11.74	3,263
1997	27,696.65	19,440	15,560	12,137	12.07	1,006
1999	362.58	244	195	168	12.80	13
2000	99,650.62	65,600	52,508	47,143	13.19	3,574
2001	3,108.75	2,004	1,604	1,505	13.46	112
2002	164,009.81	102,933	82,391	81,619	13.90	5,872
2003	345,660.47	211,544	169,326	176,334	14.21	12,409
2004	2,323.37	1,383	1,107	1,216	14.55	84
2005	51,261.80	29,619	23,708	27,554	14.92	1,847
2006	116,382.08	65,081	52,093	64,289	15.31	4,199
2007	150,019.53	81,221	65,012	85,008	15.60	5,449
2008	195,863.32	102,339	81,915	113,948	15.92	7,158
2009	131,113.58	65,871	52,725	78,389	16.26	4,821
2010	198,945.51	95,991	76,834	122,112	16.53	7,387
2011	161,543.96	74,520	59,648	101,896	16.83	6,054
2012	141,244.93	61,964	49,598	91,647	17.17	5,338

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, 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						
2013	274,753.00	114,297	91,487	183,266	17.43	10,514
2014	135,911.12	53,372	42,721	93,190	17.65	5,280
2015	302,323.76	111,497	89,246	213,078	17.83	11,951
2016	496,416.99	170,619	136,569	359,848	17.98	20,014
2017	485,936.28	154,625	123,766	362,170	18.04	20,076
2018	492,061.81	143,042	114,495	377,567	18.09	20,872
2019	116,180.08	30,416	24,346	91,834	18.09	5,077
2020	934,118.63	216,062	172,943	761,176	18.00	42,288
2021	44,866.18	8,919	7,139	37,727	17.80	2,119
2022	368,857.02	60,493	48,420	320,437	17.42	18,395
2023	1,024,805.05	129,330	103,520	921,285	16.74	55,035
2024	207,587.42	17,313	13,858	193,729	15.56	12,450
2025	986,401.44	33,932	27,160	959,241	12.87	74,533
	9,513,777.69	3,810,636	3,105,196	6,408,582		464,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8						4.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-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	7,553	7,377	249	0.31	249
1967	445.13	418	408	37	1.95	19
1972	7,910.24	7,057	6,893	1,017	3.45	295
1981	13,548.93	11,915	11,637	1,912	6.09	314
1985	14,556.64	12,296	12,010	2,547	7.43	343
1992	2,228.63	1,713	1,673	556	10.06	55
2010	68,488.09	32,203	31,452	37,036	17.37	2,132
2015	2,847.08	1,002	979	1,868	19.17	97
	136,698.14	93,203	91,475	45,223		3,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 2.56						

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, 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	6,297	4,661	1,648	0.09	1,648
1980	1,144.78	1,107	819	326	1.53	213
1983	10,695.21	10,162	7,521	3,174	2.23	1,423
1984	4,730.23	4,467	3,306	1,424	2.44	584
1985	27,353.09	25,649	18,983	8,370	2.69	3,112
1986	61,596.14	57,297	42,406	19,190	2.96	6,483
1987	40,005.58	37,037	27,412	12,594	3.08	4,089
1989	3,425.59	3,119	2,308	1,118	3.58	312
1990	37,952.71	34,142	25,269	12,684	3.95	3,211
1991	31,594.95	28,164	20,845	10,750	4.19	2,566
1992	6,510.50	5,744	4,251	2,260	4.46	507
1993	1,718.09	1,498	1,109	609	4.76	128
1994	4,082.11	3,514	2,601	1,481	5.08	292
2000	47,842.64	37,451	27,718	20,125	7.05	2,855
2001	142,467.12	109,230	80,843	61,624	7.43	8,294
2003	2,326.24	1,700	1,258	1,068	8.26	129
2004	89,547.93	63,669	47,122	42,426	8.70	4,877
2005	219,536.12	151,502	112,129	107,407	9.17	11,713
2006	13,325.90	8,927	6,607	6,719	9.57	702
2007	9,937.59	6,424	4,755	5,183	10.07	515
2008	0.11					
2009	5,832.45	3,495	2,587	3,245	10.98	296
2010	108,042.35	61,962	45,859	62,183	11.47	5,421
2011	42,386.12	23,160	17,141	25,245	11.97	2,109
2012	86,817.14	45,075	33,361	53,456	12.42	4,304
2013	479,315.49	234,481	173,543	305,772	12.96	23,594
2014	1,524,487.08	701,417	519,130	1,005,357	13.40	75,027
2015	689,927.53	295,358	218,599	471,329	13.91	33,884
2016	691,594.66	274,148	202,902	488,693	14.34	34,079
2017	1,709,491.37	620,203	459,023	1,250,468	14.78	84,605
2018	1,951,023.64	639,546	473,339	1,477,685	15.21	97,152
2019	710,001.20	206,823	153,073	556,928	15.61	35,678
2020	1,079,074.68	273,545	202,455	876,620	15.95	54,961
2021	567,278.96	121,511	89,932	477,347	16.20	29,466

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, 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						
2022	2,162,220.17	372,983	276,051	1,886,169	16.39	115,080
2023	2,929,738.01	375,885	278,199	2,651,539	16.42	161,482
2024	3,297,522.65	267,099	197,684	3,099,839	16.07	192,896
	18,812,522.43	5,129,458	3,800,468	15,012,054		1,003,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0						5.34

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, 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	1,736,046	1,862,193	79,911	1.36	58,758
2015	112,834.83	97,433	104,513	8,322	1.65	5,044
2016	33,669.32	27,774	29,792	3,877	2.00	1,938
2017	34,335.00	26,675	28,613	5,722	2.42	2,364
2018	78,429.10	56,304	60,396	18,033	2.91	6,197
	2,201,371.95	1,944,232	2,085,507	115,865		74,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						3.38

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, 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	1,077	1,171			
1958	192.08	173	192			
1959	2,129.94	1,906	2,130			
1971	17,971.09	14,564	17,971			
1983	7,872.27	6,077	7,872			
1984	3,449.87	2,629	3,450			
1987	6,786.87	4,954	6,787			
1988	9,428.54	6,773	9,429			
1990	820.22	569	819			
	49,821.42	38,722	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, 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	3,851	3,850	332	1.58	210
2010	7,734.00	5,962	5,960	1,774	4.58	387
2011	12,031.56	8,673	8,670	3,362	5.58	603
2012	1,550.11	1,040	1,040	510	6.58	78
2014	565,919.21	323,044	322,944	242,975	8.58	28,319
2015	1,175,148.72	612,053	611,863	563,286	9.58	58,798
2016	113,113.73	53,257	53,241	59,873	10.58	5,659
2017	14,623.69	6,154	6,152	8,472	11.58	732
2021	942,346.41	208,098	208,033	734,313	15.58	47,132
2022	627,178.81	107,141	107,108	520,071	16.58	31,367
2023	280,284.70	33,867	33,857	246,428	17.58	14,018
2024	3,398,447.58	240,712	240,637	3,157,811	18.58	169,958
	7,142,560.08	1,603,852	1,603,355	5,539,205		357,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5						5.00

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, 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	23,477	23,649	778	0.58	778
2015	66,876.67	46,442	46,781	20,096	4.58	4,388
	91,303.67	69,919	70,430	20,874		5,166
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						5.66

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, 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	129,970.17	88,813	127,821	2,149	1.58	1,360
	129,970.17	88,813	127,821	2,149		1,360
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						1.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L4						
NET SALVAGE PERCENT.. 0						
2011	3,781.00	3,303	3,781			
2012	14,849.79	12,752	14,850			
2013	2,789.00	2,344	2,789			
2015	4,197.10	3,235	4,501			
				304-		
	25,616.89	21,634	25,921			
				304-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

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, 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	182,529	183,491	3,398	0.58	3,398
2002	303,527.92	284,305	285,804	17,724	1.58	11,218
2003	291,419.99	261,308	262,686	28,734	2.58	11,137
2004	366,999.55	314,398	316,056	50,944	3.58	14,230
2005	79,725.36	65,109	65,452	14,273	4.58	3,116
2006	167,413.05	130,025	130,710	36,703	5.58	6,578
2007	835,832.86	615,733	618,979	216,854	6.58	32,957
2008	1,181,797.10	823,323	827,664	354,133	7.58	46,719
2009	278,442.30	182,845	183,809	94,633	8.58	11,029
2010	777,173.73	479,260	481,787	295,387	9.58	30,834
2011	595,579.35	343,453	345,264	250,315	10.58	23,659
2012	870,830.41	467,349	469,813	401,017	11.58	34,630
2013	784,168.63	389,473	391,526	392,643	12.58	31,212
2014	894,641.85	408,556	410,710	483,932	13.58	35,636
2015	1,788,936.70	745,396	749,326	1,039,611	14.58	71,304
2016	971,312.23	365,864	367,793	603,519	15.58	38,737
2017	1,449,495.87	488,002	490,575	958,921	16.58	57,836
2018	1,163,102.32	345,058	346,877	816,225	17.58	46,429
2019	932,956.06	239,462	240,724	692,232	18.58	37,257
2020	670,668.98	145,314	146,080	524,589	19.58	26,792
2021	3,158,053.91	557,933	560,874	2,597,180	20.58	126,199
2022	1,628,060.43	222,507	223,680	1,404,380	21.58	65,078
2023	923,596.21	89,284	89,755	833,841	22.58	36,928
2024	3,766,593.62	213,453	214,578	3,552,016	23.58	150,637
2025	3,220,318.09	59,028	59,339	3,160,979	24.54	128,809
	27,287,535.33	8,418,967	8,463,352	18,824,183		1,082,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 3.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2011	19,084.33	13,757	12,837	6,247	5.58	1,120
2015	245,836.91	128,039	119,478	126,359	9.58	13,190
	264,921.24	141,796	132,315	132,606		14,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						5.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,648	14,666			
1991	70,212.28	69,356	70,212			
1992	7,619.70	7,512	7,620			
1993	2,619.06	2,564	2,619			
1994	45,419.28	44,234	45,419			
1995	9,638.80	9,323	9,639			
1997	945.49	903	945			
1999	89,292.15	83,970	89,292			
2000	424,416.34	396,957	424,416			
2001	23,340.60	21,655	23,341			
2002	21,599.55	19,826	21,600			
2003	209,492.31	190,198	209,492			
2011	25,036.41	19,997	25,036			
2014	4,400.00	3,260	41,159	36,759-		
	948,698.04	884,403	985,456	36,758-		
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, 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	6,529.32	6,077	6,171	358	2.26	158
1996	74,384.94	68,486	69,545	4,840	2.53	1,913
1997	19,539.72	17,767	18,042	1,498	2.83	529
1998	4,565.64	4,106	4,169	397	3.07	129
1999	68,548.81	60,844	61,785	6,764	3.35	2,019
2000	186,835.44	162,883	165,402	21,433	3.74	5,731
2001	94,257.53	81,014	82,267	11,991	3.99	3,005
2002	87,817.91	74,030	75,175	12,643	4.36	2,900
2015	50,240.03	25,015	25,402	24,838	10.50	2,366
2025	2,450,547.62	76,212	77,390	2,373,158	14.27	166,304
	3,043,266.96	576,434	585,348	2,457,919		185,054
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3						6.08

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	6,122.60	5,884	5,982	141	0.58	141
2012	129,294.07	115,646	117,567	11,727	1.58	7,422
2013	14,421.00	11,937	12,135	2,286	2.58	886
2014	98,828.36	75,219	76,469	22,359	3.58	6,246
2015	400,910.38	278,408	283,033	117,877	4.58	25,737
2016	234,767.97	147,383	149,831	84,937	5.58	15,222
2017	8,370.44	4,697	4,775	3,595	6.58	546
2018	12,626.00	6,243	6,347	6,279	7.58	828
2021	5,909.01	1,740	1,769	4,140	10.58	391
2022	3,546.75	808	821	2,726	11.58	235
2023	185,870.78	29,946	30,443	155,428	12.58	12,355
2024	85,730.87	8,096	8,231	77,500	13.58	5,707
	1,186,398.23	686,007	697,403	488,995		75,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5						6.38

PART VIII. EXPERIENCED 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 -
375.71	11,548.02			
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			
	43,079,265.58	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-
374.50	146.45			
375.34	129,287.54	25,013.31		25,013.31-
375.70	18,398.93			
375.71	67,908.96			
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			
	38,958,828.55	5,489,308.89	2,522.00-	5,491,830.89-

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
2024 TRANSACTION YEAR				
352.02	647.80			
353.00	1,728.28	589.31		589.31-
362.10		89,062.13		89,062.13-
374.20	1.61	1,300.62		1,300.62-
374.40	8,780.85-	550.51		550.51-
374.50	288.90-			
375.34	69,535.09	28,246.27		28,246.27-
375.60	518.52			
375.70	16,067.38			
376.00	22,953,335.23	1,327,444.02		1,327,444.02-
378.00	1,342,268.26	75,962.42		75,962.42-
380.00	11,992,748.33	2,661,864.99		2,661,864.99-
381.00	2,372,610.18	152,551.72		152,551.72-
382.00	374,995.45			
383.00	68,213.01			
385.00	163,808.73	106,804.83		106,804.83-
387.40	638,157.23	9,752.01		9,752.01-
391.10	44,995.83			
391.12	10,859.79			
394.00	191,341.50			
397.50	1,004.19			
398.00	11,311.50			
	40,245,078.16	4,454,128.83		4,454,128.83-
TOTAL	180,986,306.91	26,912,788.18	28,396.75	26,884,391.43-



2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2026

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2026

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
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March 5, 2025

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, 2026. The results of our study as of November 30, 2025 are presented in our report titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2025". 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

082896.000

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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, 2026. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2026, 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, 2026. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended December 31, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

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 2021 through 2025, beginning on pages III-2 through III-5.

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, 2026

		DEPRECIABLE GROUP		SURVIVOR		ORIGINAL COST		BOOK		FUTURE		CALCULATED		COMPOSITE	
		(1)		(2)		(3)		(4)		(5)		(6)		(8)=(5)/(6)	
DEPRECIABLE PLANT															
UNDERGROUND STORAGE PLANT															
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,932	0	0	0	0	0	-	-	-	-	-
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,294,840	0	0	0	0	0	-	-	-	-	-
WELLS															
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	1,126,772	0	0	0	0	0	-	-	-	-	-
352.02	EQUIPMENT	55-S2.5	*	1,072,322.09	1,072,322	0	0	0	0	0	-	-	-	-	-
TOTAL ACCOUNT 352.00				2,199,094.01	2,199,094	0	0	0	0	0	-	-	-	-	-
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,941	0	0	0	0	0	-	-	-	-	-
353.00	LINE	60-R3	*	385,797.21	385,797	0	0	0	0	0	-	-	-	-	-
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	947,638	0	0	0	0	0	-	-	-	-	-
354.10	COMPRESSOR STATION EQUIPMENT - NEW	60-R2.5	*	963,965.28	149,000	814,965	205,013	21.27	4.0	4.0	-	-	-	-	-
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	0	0	0	-	-	-	-	-
TOTAL UNDERGROUND STORAGE PLANT				8,104,683.90	7,289,719	814,965	205,013	2.53							
DISTRIBUTION PLANT															
374.40	LAND AND LAND RIGHTS	75-R2.5		11,364,561.39	1,435,147	9,929,414	184,111	1.62	53.9						
374.50	RIGHTS OF WAY	80-S4		3,233,313.87	1,968,302	1,265,012	34,435	1.07	36.7						
TOTAL ACCOUNT 374.00				14,597,875.26	3,403,449	11,194,426	218,546	1.50	51.2						
375.34	STRUCTURES AND IMPROVEMENTS	60-R0.5		8,814,518.64	1,771,276	7,043,243	224,207	2.54	31.4						
375.60	MEASURING AND REGULATING INDUSTRIAL MEASURING AND REGULATING	55-R1		85,565.04	77,121	8,444	451	0.53	18.7						
375.70	OTHER DISTRIBUTION SYSTEMS	90-R1.5	*	46,796,364.08	9,997,183	36,799,181	1,191,931	2.55	30.9						
	DISTRIBUTION SYSTEM STRUCTURES OTHER BUILDINGS	38-S1.5		5,242,352.16	1,687,537	3,554,815	146,635	2.80	24.2						
TOTAL ACCOUNT 375.70				52,038,716.24	11,684,720	40,353,996	1,338,566	2.57	30.1						
375.80	COMMUNICATION	45-R3		16,515.16	10,023	6,492	332	2.01	19.6						
TOTAL ACCOUNT 375.00				60,955,315.08	13,543,140	47,412,175	1,563,556	2.57	30.3						
376.00	MAINS	65-R1	*	27,629,806.10	19,586,190	8,043,616	980,880	3.55	8.2						
	BARE STEEL OTHER	65-R1		3,529,481,496.33	486,282,657	3,043,198,839	80,664,223	2.29	37.7						
TOTAL ACCOUNT 376.00				3,557,111,302.43	505,868,847	3,051,242,455	81,645,103	2.30	37.4						
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5		197,952,464.97	41,268,709	156,683,756	6,401,977	3.23	24.5						
379.10	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		119,158.02	54,111	65,047	8,772	7.36	7.4						

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, 2026

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	259,834.70	192,219	67,616	11,324	4.36	6.0
	OTHER	45-R0.5	1,012,593,633.54	217,375,176	795,218,458	32,748,259	3.23	24.3
	TOTAL ACCOUNT 380.00		1,012,853,468.24	217,567,395	795,286,074	32,759,583	3.23	24.3
381.00	METERS							
381.10	METERS - AMR	44-S1	59,663,982.94	17,467,960	42,196,023	1,575,424	2.64	26.8
382.00	METER INSTALLATIONS	20-S2.5	29,057,052.90	21,820,323	7,236,730	760,481	2.62	9.5
383.00	HOUSE REGULATORS	55-R3	58,083,633.92	17,993,514	40,090,120	1,125,750	1.94	35.6
384.00	HOUSE REGULATOR INSTALLATIONS	50-S2	22,247,917.93	6,465,627	15,782,291	460,972	2.07	34.2
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	40-S4	3,546,988.39	3,017,148	529,850	45,444	1.28	11.7
	30-R0.5		10,750,259.63	3,489,012	7,261,248	509,488	4.74	14.3
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	95,266	41,432	3,025	2.21	13.7
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,812,522.43	4,900,968	13,911,554	938,784	4.99	14.8
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	2,166,114	35,258	23,590	1.07	1.5
	TOTAL ACCOUNT 387.00		21,150,592.52	7,162,348	13,988,244	965,399	4.56	14.5
	TOTAL DISTRIBUTION PLANT		5,048,090,022.23	859,121,583	4,188,968,439	128,040,495	2.54	
	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	7,142,560.08	1,990,244	5,152,316	357,073	5.00	14.4
391.11	EQUIPMENT	15-SQ	66,876.67	51,544	15,333	4,381	6.55	3.5
391.12	INFORMATION SYSTEMS	5-SQ	129,970.17	129,299	671	671	0.52	1.0
	TOTAL ACCOUNT 391.00		7,339,406.92	2,171,087	5,168,320	362,125	4.93	14.3
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	26,131	(514)	0	-	-
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00	EQUIPMENT	25-SQ	39,447,764.15	9,645,093	29,802,671	1,576,376	4.00	18.9
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	147,813	117,108	14,309	5.40	8.2
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	979,094	(30,396)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	6,391,394.42	383,504	6,007,890	419,983	6.57	14.3
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,180,275.63	773,264	407,012	71,298	6.04	5.7
	TOTAL GENERAL PLANT		55,647,898.71	14,175,807	41,472,091	2,444,091	4.39	
	TOTAL DEPRECIABLE PLANT		5,111,842,604.84	880,587,109	4,231,255,495	130,689,599	2.56	

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, 2026

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2026	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED		COMPOSITE REMAINING LIFE
					ANNUAL AMOUNT	ACCRALED RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
AMORTIZABLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT		76,688,955.64	33,159,055	43,529,901	13,834,648	**	
303.60 MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,538,983.41	8,204,718	13,334,265	3,841,519	**	
362.10 ENVIRONMENTAL REMEDIATION			(96,910)				
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		6,276,006.77	5,122,152	1,153,855	1,005,398	**	
TOTAL AMORTIZABLE PLANT		104,503,945.82	46,389,015	58,018,021	18,681,565		
NONDEPRECIABLE PLANT							
TOTAL GAS PLANT		3,533,173.45	235,974				
		5,219,879,724.11	927,212,098	4,289,273,516	149,371,164		

* 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, 2026, OF THE BOOK RESERVE AS OF NOVEMBER 30, 2025

ACCOUNT	BOOK RESERVE AS OF NOVEMBER 30, 2025	DEPRECIATION ACCUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS	ADJUSTMENTS	RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DEPRECIABLE PLANT										
350.20	1,932								1,932	100.00
351.00	3,278,649	16,191							3,294,840	100.00
352.01	1,104,159	22,613							1,126,772	100.00
352.02	1,022,423	49,899							1,072,322	100.00
352.10	206,932	9							206,941	100.00
353.00	385,707	90	477					(477)	385,797	100.00
354.00	945,591	2,047							947,638	100.00
354.10	0	148,523							149,000	15.46
355.00	104,477								104,477	100.00
374.40	1,273,044	198,306	15,131	51,334					1,435,147	12.63
374.50	1,930,823	37,479							1,968,302	60.88
375.34	1,689,421	223,874	37,149	126,175		52,983			1,771,276	20.09
375.60	76,620	501							77,121	90.13
375.70	10,224,250	1,460,452	18						11,684,720	22.45
375.80	9,656	367							10,023	60.69
376.00	462,797,469	84,816,373	1,795,013	40,314,822		3,225,186			505,868,847	14.22
377.00	37,739,029	6,597,615	174,723	2,895,230		347,428			41,268,709	20.85
379.10	43,635	10,469	7						54,111	45.41
380.00	194,585,535	34,002,343	3,693,622	11,318,542		3,395,563			217,567,395	21.48
381.00	17,182,262	1,518,264	75,532	1,245,808		62,290			17,467,960	29.28
381.10	21,272,655	767,516		219,848					21,820,323	75.09
382.00	17,253,364	1,177,646	527	438,023					17,993,514	30.98
383.00	6,249,223	467,393	15	251,004					6,465,627	29.06
384.00	2,972,542	50,033		5,427		36,962			3,017,148	85.06
385.00	3,105,196	533,150	55,639	168,011					3,489,012	32.46
387.00	3791	3,791							95,266	69.69
387.40	3,800,468	1,088,304	12,196						4,900,968	26.05
387.50	2,085,507	80,607							2,166,114	98.40
390.10	49,821								49,821	100.00
391.10	1,603,355	386,889							1,990,244	27.86
391.11	70,430	5,541							77,07	77.07
391.12	127,821	1,478		24,427					129,299	99.48
392.00	25,921		210						26,131	102.01
394.00	8,463,352	1,368,630		186,889					9,645,093	24.45
395.00	132,315	15,498							147,813	55.80
396.00	985,456		(6,362)						979,094	103.20
397.50	585,248	292,700		494,544					383,504	6.00
398.00	697,403	81,894		6,123					773,264	65.52
TOTAL DEPRECIABLE PLANT	804,173,266	135,426,575	5,853,897	57,746,206	0	7,120,422	0	0	880,587,109	
AMORTIZABLE PLANT										
303.00	33,269,871	14,987,536		15,098,352					33,159,055	43.24
303.60	8,282,412	4,161,646		4,239,340					8,204,718	38.09
362.10	(175,383)		78,473						(96,910)	0.00
375.71	4,032,971	1,089,181							5,122,152	81.61
TOTAL AMORTIZABLE PLANT	45,409,871	20,238,363	78,473	19,337,692	0	0	0	0	46,389,015	
NONDEPRECIABLE PLANT	235,293		681						235,974	
TOTAL GAS PLANT	849,818,430	155,664,938	5,933,051	77,083,898	0	7,120,422	0	0	927,212,098	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2026

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2025	ORIGINAL COST AS OF DECEMBER 31, 2026	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
351.00	COMPRESSOR STATION STRUCTURES	3,294,840	3,294,840	0.49	16,191
	WELLS				
352.01	CONSTRUCTION	1,126,772	1,126,772	2.01	22,613
352.02	EQUIPMENT	1,072,322	1,072,322	4.65	49,899
	TOTAL ACCOUNT 352	2,199,094	2,199,094		72,512
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941	-	9
353.00	LINES	385,797	385,797	0.02	90
354.00	COMPRESSOR STATION EQUIPMENT	947,638	947,638	0.22	2,047
354.10	COMPRESSOR STATION EQUIPMENT - NEW	449,537	963,965	19.88	148,523
355.00	MEASURING AND REGULATING EQUIPMENT	104,477	104,477	-	0
	TOTAL UNDERGROUND STORAGE PLANT	7,590,256	8,104,684		239,372
DISTRIBUTION PLANT					
	LAND AND LAND RIGHTS				
374.40	LAND RIGHTS	11,008,773	11,364,561	1.64	198,306
374.50	RIGHTS OF WAY	3,233,314	3,233,314	1.07	37,479
	TOTAL ACCOUNT 374	14,242,087	14,597,875		235,785
	STRUCTURES AND IMPROVEMENTS				
375.34	MEASURING AND REGULATING	7,887,262	8,814,519	2.49	223,874
375.60	INDUSTRIAL MEASURING AND REGULATING	85,565	85,565	0.54	501
375.70	OTHER DISTRIBUTION SYSTEMS				
	DISTRIBUTION SYSTEM STRUCTURES	46,560,797	46,796,364	2.58	
	OTHER BUILDINGS	5,053,856	5,242,352	2.81	
	TOTAL ACCOUNT 375.70	51,614,653	52,038,716		1,460,452
375.80	COMMUNICATION	16,515	16,515	2.05	367
	TOTAL ACCOUNT 375	59,603,995	60,955,315		1,685,194
376.00	MAINS				
	CAST IRON				
	BARE STEEL	49,802,958	27,629,806	3.43	
	OTHER	3,206,626,779	3,529,481,496	2.30	
	TOTAL ACCOUNT 376	3,256,429,737	3,557,111,302		84,816,373
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	178,796,716	197,952,465	3.25	6,597,615
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	119,158	119,158	8.11	10,469
380.00	SERVICES				
	BARE STEEL	599,391	259,835	5.13	
	OTHER	927,987,646	1,012,593,634	3.25	
	TOTAL ACCOUNT 380	928,587,037	1,012,853,468		34,002,343
381.00	METERS	50,186,337	59,663,983	2.58	1,518,264
381.10	METERS - AMR	27,384,527	29,057,053	2.52	767,516
382.00	METER INSTALLATIONS	54,955,719	58,083,634	1.93	1,177,646
383.00	HOUSE REGULATORS	20,499,492	22,247,918	2.03	467,393
384.00	HOUSE REGULATOR INSTALLATIONS	3,509,385	3,546,998	1.31	50,033
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	9,513,778	10,750,260	4.89	533,150
	OTHER EQUIPMENT				
387.00	GENERAL	136,698	136,698	2.56	3,791
387.40	COMMUNICATION EQUIPMENT	18,812,522	18,812,522	5.34	1,088,304
387.50	GPS EQUIPMENT	2,201,372	2,201,372	3.38	80,607
	TOTAL ACCOUNT 387	21,150,593	21,150,593		1,172,702
	TOTAL DISTRIBUTION PLANT	4,624,978,561	5,048,090,022		133,034,483
GENERAL PLANT					
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	49,821	49,821	-	0
	OFFICE FURNITURE AND EQUIPMENT				
391.10	FURNITURE	7,142,560	7,142,560	5.00	386,889
391.11	EQUIPMENT	91,304	66,877	5.66	5,541
391.12	INFORMATION SYSTEMS	129,970	129,970	1.05	1,478
	TOTAL ACCOUNT 391	7,363,834	7,339,407		393,908
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	25,617	25,617	-	0
	TOOLS, SHOP AND GARAGE EQUIPMENT				
394.00	EQUIPMENT	27,287,535	39,447,764	3.97	1,368,630
395.00	LABORATORY EQUIPMENT	264,921	264,921	5.40	15,498
396.00	POWER OPERATED EQUIPMENT	948,698	948,698	-	0
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	3,043,267	6,391,394	6.08	292,700
398.00	MISCELLANEOUS EQUIPMENT	1,186,398	1,180,276	6.38	81,984
	TOTAL GENERAL PLANT	40,170,092	55,647,899		2,152,720
	SUBTOTAL DEPRECIABLE PLANT	4,672,738,908	5,111,842,605		135,426,575

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2026

DEPRECIABLE GROUP		ORIGINAL COST AS OF NOVEMBER 30, 2025	ORIGINAL COST AS OF DECEMBER 31, 2026	COMPOSITE ACCRUAL RATE	13-MONTH ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)**
AMORTIZABLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT	79,879,820	76,688,956	*	14,987,536
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	21,383,249	21,538,983	*	4,161,646
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,851,944	6,276,007	*	1,089,181
SUBTOTAL AMORTIZABLE PLANT		107,115,013	104,503,946		20,238,363
NONDEPRECIABLE PLANT		3,533,173	3,533,173		0
TOTAL GAS PLANT		4,783,387,095	5,219,879,724		155,664,938

* 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)	2021		2022		2023		2024		2025		NET SALVAGE (12)	SALVAGE ACCURAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
353.00											(589.31)	(118)
362.10	83,079.72		69,176.77		115,773.74		589.31				(357,092.36)	(71,418)
374.20					1,844.88		89,062.13				(3,145.50)	(629)
374.40	3,641.92		42.58		65,582.92		1,300.62				(69,817.93)	(13,964)
375.34	31,402.00		48,151.18		25,013.31		550.51				(170,226.76)	(34,045)
375.70			81.46				28,248.27		37,414.00		(61.46)	(16)
376.00	1,247,022.81		1,515,043.62		1,394,586.59		1,327,444.02		2,958,214.00		(8,442,311.04)	(1,688,462)
378.00	131,514.72		229,635.04		66,203.71		75,962.42		316,889.00		(820,204.89)	(164,041)
379.10					28.05						(28.05)	(6)
380.00	3,747,310.91		4,306,166.33		3,665,491.70		2,661,864.99		2,538,815.00		(16,919,648.93)	(3,383,930)
381.00					87,758.09		152,551.72		117,326.00		(357,635.81)	(71,527)
382.00	2,403.39		26.66								(2,430.05)	(486)
385.00	28,224.94		53,649.53		37,414.80		106,804.83		26,344.00		(252,438.10)	(50,488)
387.40	1,065.03		15,721.85		29,611.10		9,752.01				(56,149.99)	(11,230)
392.00				1,552.00		(2,522.00)					(970.00)	(194)
396.00				29,366.75							29,366.75	5,873
TOTAL	5,275,665.44	0.00	6,237,695.02	30,918.75	5,489,308.89	(2,522.00)	4,454,128.83	0.00	5,995,002.00	0.00	(27,423,403.43)	(5,484,681)

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, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2)	- (3) (4)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,690				0.0
1888	6,580	6,580				0.0
1889	6,551	6,551				0.0
1890	1,680	1,680				0.0
1891	8,350	8,350				0.0
1892	1,355	1,355				0.0
1893	651	651				0.0
1894	1,617	1,617				0.0
1895	1,133	1,133				0.0
1896	4,261	4,261				0.0
1897	2,268	2,268				0.0
1898	1,634	1,634				0.0
1899	934	934				0.0
1900	8,185	8,185				0.0
1901	15,228	15,228				0.0
1902	7,331	7,331				0.0
1903	15,446	15,446				0.0
1904	8,443	8,443				0.0
1905	13,211	13,211				0.0
1906	5,827	5,827				0.0
1907	4,319	4,319				0.0
1908	5,085	5,085				0.0
1909	5,578	5,578				0.0
1910	945	945				0.0
1911	1,806	1,806				0.0
1912	1,590	1,590				0.0
1913	4,200	4,200				0.0
1914	6,522	6,522				0.0
1915	9,299	9,299				0.0
1916	2,132	2,132				0.0
1917	2,947	2,947				0.0
1918	970	970				0.0
1919	713	713				0.0
1920	1,116	1,116				0.0
1921	2,386	2,384				0.0
1922	5,479	5,462		2	2	0.0
1923	5,749	5,718		17	19	0.0
1924	2,962	2,939		31	50	0.0
1925	8,086	8,004		23	73	0.0
1926	3,690	3,644		82	155	0.0
1927	3,441	3,389		46	201	0.0
				52	253	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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)	
1928	4,242	4,179	63	316	0.0
1929	9,737	9,539	198	514	0.0
1930	3,833	3,748	85	599	0.0
1931	8,965	7,995	970	1,569	0.0
1932	2,031	1,973	58	1,627	0.0
1933	2,943	2,862	81	1,708	0.0
1934	5,583	5,441	142	1,850	0.0
1935	1,014	981	33	1,883	0.0
1936	5,700	5,314	386	2,269	0.0
1937	4,304	4,140	164	2,433	0.0
1938	4,666	4,491	175	2,608	0.0
1939	7,678	6,776	902	3,510	0.0
1940	17,724	16,797	927	4,437	0.0
1941	10,870	10,303	567	5,004	0.0
1942	13,806	13,177	629	5,633	0.0
1943	4,708	4,499	209	5,842	0.0
1944	6,703	6,570	133	5,975	0.0
1945	5,215	4,860	355	6,330	0.0
1946	10,177	9,564	613	6,943	0.0
1947	16,055	14,865	1,190	8,133	0.0
1948	27,352	24,257	3,095	11,228	0.0
1949	39,853	36,809	3,044	14,272	0.0
1950	68,740	61,489	7,251	21,523	0.0
1951	89,915	73,964	15,951	37,474	0.0
1952	249,969	179,614	70,355	107,829	0.0
1953	124,131	98,754	25,377	133,206	0.0
1954	194,523	149,608	44,915	178,121	0.0
1955	420,414	305,926	114,488	292,609	0.0
1956	438,744	317,310	121,434	414,043	0.0
1957	508,169	369,179	138,990	553,033	0.0
1958	1,414,849	1,023,869	390,980	944,013	0.0
1959	1,700,042	1,207,671	492,371	1,436,384	0.0
1960	2,016,903	1,435,479	581,424	2,017,808	0.0
1961	2,359,084	1,676,096	682,988	2,700,796	0.1
1962	2,358,861	1,656,494	702,367	3,403,163	0.1
1963	3,187,130	2,236,250	950,880	4,354,043	0.1
1964	3,542,132	2,495,435	1,046,697	5,400,740	0.1
1965	2,984,421	2,095,891	888,530	6,289,270	0.1
1966	4,032,126	2,807,201	1,224,925	7,514,195	0.2
1967	4,014,604	2,780,221	1,234,383	8,748,578	0.2
1968	3,708,373	2,502,996	1,205,377	9,953,955	0.2
1969	3,111,842	2,030,757	1,081,085	11,035,040	0.3
1970	3,205,247	2,497,454	707,793	11,742,833	0.3
1971	4,828,274	3,319,729	1,508,545	13,251,378	0.3
1972	2,722,905	1,754,425	968,480	14,219,858	0.3

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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)	
1973	3,049,461	1,648,210	1,401,251	15,621,109	0.4
1974	2,737,601	1,294,651	1,442,950	17,064,059	0.4
1975	2,708,130	1,287,979	1,420,151	18,484,210	0.4
1976	2,466,755	1,417,934	1,048,821	19,533,031	0.5
1977	5,671,143	3,265,139	2,406,004	21,939,035	0.5
1978	5,623,205	3,178,077	2,445,128	24,384,163	0.6
1979	7,035,459	3,995,032	3,040,427	27,424,590	0.6
1980	9,596,390	5,419,794	4,176,596	31,601,186	0.7
1981	11,166,943	6,322,432	4,844,511	36,445,697	0.9
1982	9,738,105	5,314,340	4,423,765	40,869,462	1.0
1983	8,743,315	4,726,572	4,016,743	44,886,205	1.1
1984	10,179,702	5,463,000	4,716,702	49,602,907	1.2
1985	10,277,508	5,522,443	4,755,065	54,357,972	1.3
1986	11,726,783	6,211,115	5,515,668	59,873,640	1.4
1987	12,634,648	6,720,401	5,914,247	65,787,887	1.6
1988	14,693,800	7,593,628	7,100,172	72,888,059	1.7
1989	13,795,204	7,066,420	6,728,784	79,616,843	1.9
1990	12,242,608	6,263,423	5,979,185	85,596,028	2.0
1991	12,045,805	6,072,143	5,973,662	91,569,690	2.2
1992	13,540,235	6,664,314	6,875,921	98,445,611	2.3
1993	14,593,685	7,015,695	7,577,990	106,023,601	2.5
1994	17,626,387	8,214,006	9,412,381	115,435,982	2.7
1995	16,716,709	7,588,494	9,128,215	124,564,197	2.9
1996	18,417,181	8,413,371	10,003,810	134,568,007	3.2
1997	19,093,905	8,170,050	10,923,855	145,491,862	3.4
1998	18,654,145	8,066,763	10,587,382	156,079,244	3.7
1999	17,601,377	7,466,542	10,134,835	166,214,079	3.9
2000	18,983,704	8,329,117	10,654,587	176,868,666	4.2
2001	19,238,801	7,823,980	11,414,821	188,283,487	4.4
2002	16,000,027	6,618,546	9,381,481	197,664,968	4.7
2003	19,615,476	7,855,524	11,759,952	209,424,920	4.9
2004	27,172,419	10,095,744	17,076,675	226,501,595	5.4
2005	31,843,792	10,916,297	20,927,495	247,429,090	5.8
2006	19,793,556	6,864,588	12,928,968	260,358,058	6.2
2007	53,198,369	17,047,996	36,150,373	296,508,431	7.0
2008	75,896,279	23,496,939	52,399,340	348,907,771	8.2
2009	51,228,798	15,143,528	36,085,270	384,993,041	9.1
2010	65,427,086	18,805,880	46,621,206	431,614,247	10.2
2011	119,797,072	37,854,929	81,942,143	513,556,390	12.1
2012	130,933,276	37,620,101	93,313,175	606,869,565	14.3
2013	157,130,110	37,668,137	119,461,973	726,331,538	17.2
2014	177,129,971	42,426,449	134,703,522	861,035,060	20.3
2015	178,572,284	39,594,681	138,977,603	1,000,012,663	23.6
2016	211,546,825	40,655,634	170,891,191	1,170,903,854	27.7
2017	253,628,308	46,392,845	207,235,463	1,378,139,317	32.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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)	
2018	229,221,573	39,305,676	189,915,897	1,568,055,214	37.1
2019	322,498,590	48,942,453	273,556,137	1,841,611,351	43.5
2020	311,821,900	42,087,923	269,733,977	2,111,345,328	49.9
2021	314,531,179	38,056,758	276,474,421	2,387,819,749	56.4
2022	355,294,608	34,768,871	320,525,737	2,708,345,486	64.0
2023	413,734,375	32,730,560	381,003,815	3,089,349,301	73.0
2024	360,438,552	22,124,760	338,313,792	3,427,663,093	81.0
2025	394,315,229	16,367,946	377,947,283	3,805,610,376	89.9
2026	432,771,766	7,126,652	425,645,114	4,231,255,490	100.0
SUBTOTAL	5,111,842,605	880,587,109	4,231,255,495		
AMORTIZABLE PLANT	104,503,946	46,389,015	58,114,931		
NONDEPRECIABLE PLANT	3,533,173	235,974	3,297,199		
TOTAL	5,219,879,724	927,212,098	4,292,667,626		

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, 2026

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 351.00 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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, 2026

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, 2026

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	41,639.07	41,639	41,639			
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					
	1,072,322.09	1,072,322	1,072,322			
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, 2026

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, 2026

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	1,748.97	1,749	1,749			
	385,797.21	385,797	385,797			
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, 2026

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 354.10 COMPRESSOR STATION EQUIPMENT - NEW

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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.. 12-2030						
NET SALVAGE PERCENT.. 0						
2025	535,457.24	146,608	112,278	423,179	3.98	106,326
2026	428,508.04	47,950	36,722	391,786	3.97	98,687
	963,965.28	194,558	149,000	814,965		205,013
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						21.27

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, 2026

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, 2026

YEAR (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						
1957	2,767.16	2,006	1,857	910	20.62	44
1961	727.85	507	469	259	22.80	11
1962	285.72	197	182	104	23.37	4
1963	5,043.35	3,433	3,177	1,866	23.95	78
1964	3,306.05	2,224	2,058	1,248	24.54	51
1965	1,021.21	679	628	393	25.14	16
1966	2,144.60	1,408	1,303	842	25.75	33
1967	10,361.13	6,718	6,218	4,143	26.37	157
1968	1,819.23	1,164	1,077	742	27.00	27
1969	11,177.24	7,058	6,532	4,645	27.64	168
1970	7,420.79	4,622	4,278	3,143	28.29	111
1971	19,103.36	11,729	10,856	8,247	28.95	285
1972	10,817.52	6,547	6,060	4,758	29.61	161
1973	5,124.44	3,056	2,828	2,296	30.28	76
1974	15,605.71	9,164	8,482	7,124	30.96	230
1975	23,801.80	13,757	12,733	11,069	31.65	350
1976	23,027.24	14,652	13,561	9,466	28.87	328
1977	51,544.24	32,401	29,988	21,556	29.24	737
1978	20,185.59	12,531	11,598	8,588	29.62	290
1979	34,936.18	21,241	19,659	15,277	30.62	499
1980	21,993.38	13,192	12,210	9,783	31.02	315
1981	38,431.43	22,732	21,039	17,392	31.42	554
1982	60,373.24	34,926	32,325	28,048	32.42	865
1983	38,767.60	22,090	20,445	18,323	32.84	558
1984	43,364.01	24,327	22,516	20,848	33.26	627
1985	64,078.24	35,102	32,488	31,590	34.26	922
1986	38,707.41	20,848	19,296	19,411	34.69	560
1987	62,222.25	32,934	30,482	31,740	35.13	904
1988	96,437.57	49,752	46,048	50,390	36.13	1,395
1989	128,110.70	64,850	60,021	68,090	36.58	1,861
1990	82,197.45	40,803	37,765	44,432	37.03	1,200
1991	48,189.90	23,266	21,534	26,656	38.03	701
1992	13,213.09	6,245	5,780	7,433	38.50	193
1993	42,506.38	19,651	18,188	24,318	38.96	624
1994	34,714.33	15,569	14,410	20,304	39.96	508
1995	18,973.52	8,307	7,688	11,286	40.45	279
1996	45,356.05	19,367	17,925	27,431	40.93	670
1997	37,210.42	15,368	14,224	22,986	41.93	548
1998	9,051.35	3,637	3,366	5,685	42.43	134
1999	5,955.97	2,326	2,153	3,803	42.92	89
2000	14,059.84	5,291	4,897	9,163	43.92	209
2001	13,480.74	4,915	4,549	8,932	44.43	201

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, 2026

YEAR (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						
2002	2,996.93	1,057	978	2,019	44.94	45
2003	43,263.11	14,640	13,550	29,713	45.94	647
2004	44,817.51	14,619	13,530	31,288	46.47	673
2005	25,385.54	7,969	7,376	18,010	46.99	383
2006	32,575.59	9,818	9,087	23,489	47.52	494
2007	66,507.36	19,061	17,642	48,865	48.53	1,007
2008	16,348.49	4,476	4,143	12,205	49.07	249
2009	132,587.86	34,579	32,004	100,584	49.61	2,027
2010	80,048.67	19,812	18,337	61,712	50.17	1,230
2011	76,443.84	17,888	16,556	59,888	50.73	1,181
2012	207,047.90	45,343	41,967	165,081	51.72	3,192
2013	198,586.64	40,750	37,716	160,871	52.29	3,077
2014	75,152.66	14,369	13,299	61,854	52.86	1,170
2015	135,304.50	23,962	22,178	113,126	53.44	2,117
2016	171,476.00	27,916	25,837	145,639	54.01	2,697
2017	344,317.02	51,028	47,228	297,089	54.60	5,441
2018	192,515.53	25,682	23,770	168,746	55.20	3,057
2019	230,906.50	27,524	25,475	205,432	55.40	3,708
2020	232,087.10	24,137	22,340	209,747	56.00	3,745
2021	2,652,541.63	235,015	217,515	2,435,027	56.61	43,014
2022	651,378.39	47,811	44,251	607,127	56.85	10,679
2023	1,796,368.08	103,830	96,099	1,700,269	57.10	29,777
2024	2,090,347.33	87,795	81,257	2,009,090	57.02	35,235
2025	296,145.34	7,641	7,072	289,073	56.64	5,104
2026	361,796.59	3,292	3,047	358,750	54.45	6,589
	11,364,561.39	1,550,606	1,435,147	9,929,414		184,111
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9						1.62

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, 2026

YEAR (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	4,690	4,690			
1888	6,579.75	6,551	6,580			
1889	6,551.18	6,481	6,551			
1890	1,679.50	1,656	1,680			
1891	8,350.23	8,218	8,350			
1892	1,354.95	1,332	1,355			
1893	650.85	639	651			
1894	1,616.78	1,585	1,617			
1895	1,133.20	1,110	1,133			
1896	4,260.56	4,166	4,261			
1897	2,267.65	2,215	2,268			
1898	1,633.73	1,594	1,634			
1899	934.25	910	934			
1900	8,185.42	7,963	8,185			
1901	15,227.76	14,796	15,228			
1902	7,330.74	7,114	7,331			
1903	15,446.32	14,969	15,446			
1904	8,443.31	8,170	8,443			
1905	13,211.32	12,765	13,211			
1906	5,826.89	5,623	5,827			
1907	4,318.72	4,161	4,319			
1908	5,084.82	4,892	5,085			
1909	5,578.23	5,358	5,578			
1910	944.58	906	945			
1911	1,805.52	1,729	1,806			
1912	1,590.08	1,520	1,590			
1913	4,199.64	4,007	4,200			
1914	6,522.34	6,213	6,522			
1915	9,299.36	8,843	9,299			
1916	2,131.53	2,023	2,132			
1917	2,947.27	2,791	2,947			
1918	969.85	917	970			
1919	713.16	673	713			
1920	1,116.43	1,051	1,116			
1921	2,386.50	2,242	2,384	2	4.84	
1922	5,478.84	5,136	5,462	17	5.00	3
1923	5,748.64	5,377	5,718	31	5.17	6
1924	2,962.36	2,764	2,939	23	5.35	4

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, 2026

YEAR (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						
1925	8,085.67	7,527	8,004	82	5.53	15
1926	3,690.49	3,427	3,644	46	5.71	8
1927	3,441.21	3,187	3,389	52	5.90	9
1928	3,616.30	3,341	3,553	63	6.10	10
1929	9,736.71	8,970	9,539	198	6.30	31
1930	3,705.73	3,404	3,620	86	6.51	13
1931	4,695.61	4,301	4,574	122	6.72	18
1932	2,031.20	1,855	1,973	58	6.95	8
1933	2,540.95	2,313	2,460	81	7.17	11
1934	4,020.82	3,648	3,879	142	7.41	19
1935	866.62	784	834	33	7.66	4
1936	4,994.63	4,501	4,786	209	7.91	26
1937	3,607.79	3,239	3,444	164	8.17	20
1938	1,245.49	1,114	1,185	60	8.44	7
1939	956.06	852	906	50	8.72	6
1940	13,850.45	12,289	13,068	782	9.02	87
1941	4,887.61	4,318	4,592	296	9.32	32
1942	8,169.68	7,186	7,642	528	9.63	55
1943	1,693.42	1,483	1,577	116	9.95	12
1944	978.40	853	907	71	10.29	7
1945	1,004.81	871	926	79	10.64	7
1946	344.00	297	316	28	11.00	3
1947	142.29	122	130	12	11.38	1
1948	3,080.71	2,627	2,794	287	11.77	24
1949	16,198.32	13,734	14,605	1,593	12.17	131
1950	20,911.66	17,621	18,738	2,174	12.59	173
1951	11,956.42	10,009	10,644	1,312	13.03	101
1952	8,038.39	6,684	7,108	930	13.48	69
1953	5,949.87	4,912	5,223	727	13.95	52
1954	21,585.01	17,692	18,814	2,771	14.43	192
1955	32,149.56	26,146	27,804	4,346	14.94	291
1956	51,702.96	41,711	44,356	7,347	15.46	475
1957	19,916.61	15,933	16,943	2,974	16.00	186
1958	63,499.25	50,355	53,548	9,951	16.56	601
1959	28,371.09	22,293	23,706	4,665	17.14	272
1960	26,305.63	20,472	21,770	4,536	17.74	256
1961	15,768.03	12,149	12,919	2,849	18.36	155
1962	18,087.78	13,790	14,664	3,424	19.01	180
1963	27,374.57	20,644	21,953	5,422	19.67	276
1964	40,027.79	29,846	31,738	8,290	20.35	407
1965	17,574.04	12,950	13,771	3,803	21.05	181
1966	18,597.25	13,534	14,392	4,205	21.78	193

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, 2026

YEAR (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						
1967	96,910.77	69,630	74,045	22,866	22.52	1,015
1968	82,637.79	58,590	62,305	20,333	23.28	873
1969	46,057.56	32,206	34,248	11,810	24.06	491
1970	45,097.36	31,077	33,047	12,050	24.87	485
1971	54,600.87	37,067	39,417	15,184	25.69	591
1972	80,822.88	54,030	57,456	23,367	26.52	881
1973	31,060.02	20,430	21,725	9,335	27.38	341
1974	42,716.26	27,632	29,384	13,332	28.25	472
1975	53,203.52	33,831	35,976	17,228	29.13	591
1976	46,796.87	30,249	32,167	14,630	27.62	530
1977	50,016.13	31,690	33,699	16,317	28.62	570
1978	27,600.77	17,135	18,221	9,380	29.62	317
1979	28,400.77	17,268	18,363	10,038	30.62	328
1980	24,054.08	14,317	15,225	8,829	31.62	279
1981	55,235.53	32,423	34,479	20,757	32.02	648
1982	47,534.94	27,285	29,015	18,520	33.02	561
1983	27,148.25	15,236	16,202	10,946	34.02	322
1984	30,306.87	16,614	17,667	12,640	35.02	361
1985	72,105.59	38,605	41,053	31,053	36.02	862
1986	17,533.91	9,160	9,741	7,793	37.02	211
1987	27,416.83	13,972	14,858	12,559	38.02	330
1988	11,339.22	5,631	5,988	5,351	39.02	137
1989	70,129.19	33,929	36,080	34,049	40.02	851
1990	44,760.66	21,073	22,409	22,352	41.02	545
1991	35,224.46	16,133	17,156	18,068	42.02	430
1992	54,141.31	24,093	25,621	28,520	43.02	663
1993	58,993.43	25,497	27,114	31,879	44.02	724
1994	184,531.84	77,356	82,260	102,272	45.02	2,272
1995	584,928.49	237,715	252,786	332,142	46.02	7,217
1996	126,940.88	49,939	53,105	73,836	47.02	1,570
1997	68,030.65	25,892	27,534	40,497	48.02	843
1998	40,132.45	14,753	15,688	24,444	49.02	499
2000	15,568.19	5,321	5,658	9,910	51.02	194
2001	39,714.12	13,066	13,895	25,819	52.02	496
2002	181,571.19	57,376	61,014	120,557	53.02	2,274
2003	1,938.28	588	625	1,313	54.02	24
	3,233,313.87	1,856,481	1,968,302	1,265,012		34,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 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, 2026

YEAR (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						
1936	683.87	538	507	177	12.79	14
1938	423.68	328	309	115	13.58	8
1939	3,054.79	2,343	2,210	845	13.98	60
1940	433.98	330	311	123	14.38	9
1941	726.87	548	517	210	14.78	14
1942	96.36	72	68	28	15.18	2
1943	153.44	114	108	45	15.59	3
1945	553.19	402	379	174	16.40	11
1946	894.45	644	607	287	16.81	17
1947	2,030.59	1,447	1,365	666	17.23	39
1948	5,951.70	4,202	3,963	1,989	17.64	113
1949	1,031.56	721	680	352	18.06	19
1950	4,521.04	3,129	2,951	1,570	18.48	85
1951	6,998.12	4,793	4,521	2,477	18.91	131
1952	14,125.22	9,572	9,028	5,097	19.34	264
1953	20,128.75	13,496	12,729	7,400	19.77	374
1954	11,396.30	7,560	7,130	4,266	20.20	211
1955	11,120.56	7,297	6,882	4,239	20.63	205
1956	20,325.80	13,188	12,438	7,888	21.07	374
1957	25,533.14	16,375	15,444	10,089	21.52	469
1958	29,356.38	18,612	17,554	11,802	21.96	537
1959	19,590.74	12,274	11,576	8,015	22.41	358
1960	23,397.39	14,479	13,656	9,741	22.87	426
1961	32,886.02	20,104	18,961	13,925	23.32	597
1962	30,139.82	18,189	17,155	12,985	23.79	546
1963	18,666.82	11,122	10,490	8,177	24.25	337
1964	37,995.24	22,341	21,071	16,924	24.72	685
1965	26,181.50	15,190	14,327	11,854	25.19	471
1966	25,650.07	14,676	13,842	11,808	25.67	460
1967	17,541.17	9,896	9,334	8,207	26.15	314
1968	8,026.10	4,464	4,210	3,816	26.63	143
1969	14,774.19	8,096	7,636	7,138	27.12	263
1970	4,779.47	2,580	2,433	2,346	27.61	85
1971	19,640.01	10,442	9,849	9,791	28.10	348
1972	9,695.77	5,074	4,786	4,910	28.60	172
1973	12,031.15	6,196	5,844	6,187	29.10	213
1974	4,317.14	2,187	2,063	2,254	29.61	76
1975	16,144.60	8,040	7,583	8,562	30.12	284
1976	21,617.51	14,192	13,385	8,233	26.42	312
1977	13,825.29	8,964	8,455	5,370	26.84	200
1978	20,203.15	12,934	12,199	8,004	27.26	294
1979	28,577.03	18,055	17,029	11,548	27.68	417

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, 2026

YEAR (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						
1980	11,920.57	7,484	7,059	4,862	27.57	176
1981	26,706.14	16,526	15,587	11,119	28.03	397
1982	33,238.07	20,262	19,110	14,128	28.50	496
1983	11,342.52	6,809	6,422	4,921	28.96	170
1984	14,065.75	8,310	7,838	6,228	29.44	212
1985	12,381.67	7,246	6,834	5,548	29.42	189
1986	25,568.70	14,705	13,869	11,700	29.92	391
1987	3,172.97	1,792	1,690	1,483	30.43	49
1988	16,025.52	8,945	8,437	7,589	30.47	249
1989	14,046.88	7,691	7,254	6,793	30.99	219
1990	8,056.83	4,323	4,077	3,980	31.52	126
1991	15,078.37	7,976	7,523	7,555	31.61	239
1992	126.34	65	61	65	32.17	2
1993	20,774.38	10,578	9,977	10,797	32.29	334
1995	13,269.24	6,478	6,110	7,159	33.02	217
1996	11,544.40	5,527	5,213	6,331	33.20	191
1997	8,549.59	4,010	3,782	4,768	33.40	143
1998	58,293.06	26,582	25,071	33,222	34.00	977
1999	2,493.93	1,111	1,048	1,446	34.23	42
2000	19,879.14	8,639	8,148	11,731	34.48	340
2001	26,045.66	11,025	10,398	15,648	34.74	450
2002	14,413.14	5,932	5,595	8,818	35.02	252
2003	61,353.12	24,652	23,251	38,102	34.98	1,089
2004	24,545.70	9,553	9,010	15,536	35.31	440
2005	47,521.43	17,878	16,862	30,659	35.65	860
2006	53,787.48	19,627	18,511	35,276	35.68	989
2007	92,697.33	32,722	30,862	61,835	35.75	1,730
2008	339,759.21	115,654	109,081	230,678	35.85	6,435
2009	92,689.00	30,328	28,604	64,085	35.98	1,781
2010	137,251.08	43,028	40,582	96,669	36.13	2,676
2011	195,922.60	58,620	55,288	140,635	36.31	3,873
2012	224,755.65	64,190	60,542	164,214	36.26	4,529
2013	217,045.64	58,906	55,558	161,488	36.25	4,455
2014	334,590.29	85,722	80,850	253,740	36.28	6,994
2015	863,330.79	208,494	196,644	666,687	36.12	18,458
2016	380,630.47	85,946	81,061	299,569	36.01	8,319
2017	352,067.76	73,934	69,732	282,336	35.75	7,898
2018	162,528.34	31,368	29,585	132,943	35.55	3,740
2019	658,164.88	115,508	108,943	549,222	35.24	15,585
2020	285,335.07	45,083	42,521	242,814	34.65	7,008
2021	245,620.70	34,190	32,247	213,374	34.02	6,272
2022	293,456.10	34,980	32,992	260,464	33.24	7,836

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, 2026

YEAR (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						
2023	433,565.09	42,489	40,074	393,491	32.21	12,216
2024	608,591.37	45,644	43,049	565,542	30.83	18,344
2025	866,985.07	43,349	40,885	826,100	28.53	28,955
2026	910,111.63	18,930	17,854	892,258	23.54	37,904
	8,814,518.64	1,878,017	1,771,276	7,043,243		224,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.54

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, 2026

YEAR (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	81	87			
1930	127.57	117	128			
1931	263.40	240	263			
1934	783.68	702	784			
1935	147.25	131	147			
1936	21.46	19	21			
1937	618.76	544	619			
1938	1,433.03	1,252	1,433			
1940	440.04	379	440			
1942	1,018.37	865	1,018			
1944	2,850.41	2,388	2,850			
1946	377.07	311	377			
1947	568.77	466	569			
1948	482.71	392	483			
1950	1,857.60	1,484	1,857	1	11.06	
1951	3,131.90	2,480	3,104	28	11.44	2
1952	3,450.55	2,710	3,391	60	11.81	5
1953	4,259.74	3,316	4,150	110	12.19	9
1955	4,904.63	3,748	4,691	214	12.97	16
1956	2,507.83	1,898	2,375	133	13.37	10
1957	14,375.38	10,776	13,486	889	13.77	65
1958	1,667.93	1,238	1,549	119	14.17	8
1959	5,902.55	4,338	5,429	474	14.58	33
1960	1,345.00	978	1,224	121	15.00	8
1961	1,954.81	1,407	1,761	194	15.42	13
1963	3,416.99	2,406	3,011	406	16.28	25
1967	1,614.49	1,084	1,357	257	18.07	14
1970	2,450.11	1,582	1,980	470	19.48	24
1971	7,721.50	4,919	6,156	1,566	19.96	78
1972	1.00	1	1			
1980	3,885.67	2,656	3,324	562	21.52	26
1988	11,897.69	7,237	9,056	2,842	24.79	115
	85,565.04	62,145	77,121	8,444		451

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 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, 2026

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	20,978	22,812	391	6.28	62
1959	530.28	479	521	9	6.28	1
1978	1,767.28	1,560	1,696	71	6.45	11
1985	19,951.17	17,306	18,819	1,132	6.34	179
1987	7,647.96	6,586	7,162	486	6.37	76
1995	8,147.09	6,775	7,367	780	6.38	122
1998	14,593.54	11,895	12,935	1,658	6.47	256
1999	5,204.23	4,222	4,591	613	6.40	96
2001	17,099.66	13,649	14,842	2,257	6.45	350
2006	4,558.44	3,467	3,770	788	6.45	122
2010	1,391.88	1,001	1,089	303	6.44	47
2012	15,971.90	11,070	12,038	3,934	6.42	613
2014	1,825.22	1,205	1,310	515	6.44	80
2015	307,188.01	197,123	214,359	92,829	6.42	14,459
2025	39,643.97	7,548	8,208	31,436	6.38	4,927
2026	44,693.46	3,280	3,567	41,127	6.31	6,518
	513,417.89	308,144	335,088	178,330		27,919

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

1928	539.04	516	539
1933	401.96	385	402
1937	77.17	74	77
1955	4,931.58	4,673	4,932

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER INTERIM SURVIVOR CURVE.. IOWA 90-R1.5 PROBABLE RETIREMENT YEAR.. 6-2030 NET SALVAGE PERCENT.. 0						
1957	17,943.97	16,984	17,944			
1958	1,091.86	1,033	1,092			
1962	275.80	260	276			
1963	16,296.83	15,360	16,297			
1964	81,035.39	76,307	81,035			
1965	2,232.00	2,100	2,232			
1968	462.64	434	463			
1969	117.03	110	117			
1973	1,166.63	1,089	1,167			
1976	1,998.47	1,867	1,998			
1978	1,705.03	1,588	1,705			
1982	1,111.41	1,029	1,111			
1984	4,760.67	4,411	4,761			
1985	911.17	839	911			
1987	180,447.17	166,084	180,447			
1995	194,747.16	175,448	191,264	3,483	3.47	1,004
1996	41,750.41	37,438	40,813	938	3.51	267
1997	51,204.74	45,767	49,893	1,312	3.50	375
1998	27,872.99	24,863	27,104	769	3.45	223
2005	152,784.63	131,395	143,240	9,545	3.50	2,727
2008	7,810.00	6,574	7,167	643	3.48	185
2009	18,552.08	15,487	16,883	1,669	3.46	482
2010	53,922.43	44,572	48,590	5,332	3.46	1,541
2011	15,761.85	12,874	14,035	1,727	3.48	496
2013	84,100.56	66,877	72,906	11,195	3.48	3,217
2014	5,753.66	4,502	4,908	846	3.47	244
2015	24,136.62	18,542	20,213	3,923	3.47	1,131
2016	66,122.84	49,645	54,120	12,003	3.49	3,439
2017	111,228.56	81,364	88,699	22,530	3.49	6,456
2018	278,460.93	197,652	215,470	62,991	3.48	18,101
2019	255,688.85	174,687	190,434	65,254	3.48	18,751
2020	1,614.46	1,051	1,146	469	3.48	135
2022	61,096.68	34,446	37,551	23,545	3.48	6,766
2023	195,486.52	98,056	106,895	88,591	3.48	25,457
2024	80,020.93	33,465	36,482	43,539	3.48	12,511
2025	39,643.97	11,957	13,035	26,609	3.47	7,668
2026	44,693.46	5,649	6,158	38,535	3.45	11,170
	2,129,960.15	1,567,454	1,704,511	425,449		122,346

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, 2026

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	357,758	389,236	1,464,433	35.55	41,194
	1,853,669.43	357,758	389,236	1,464,433		41,194
MONACA OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2018	30,043.00	5,720	6,223	23,820	36.14	659
2019	7,175,759.54	1,237,819	1,346,731	5,829,028	35.98	162,007
2021	194,631.42	26,003	28,291	166,340	35.65	4,666
2022	246,880.68	27,774	30,218	216,663	35.50	6,103
2023	125,318.19	11,354	12,353	112,965	35.11	3,217
2024	204,856.57	13,828	15,045	189,812	34.54	5,495
	7,977,489.40	1,322,498	1,438,861	6,538,628		182,147
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	1,162	1,202			
1949	338.10	326	338			

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, 2026

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						
1979	85,249.40	80,987	85,249			
1983	5,480.40	5,173	5,480			
1991	1,625.41	1,517	1,625			
1998	249,117.92	229,338	249,118			
2000	1,971.28	1,802	1,971			
2007	8,637.28	7,663	8,473	165	2.48	67
2010	8,908.99	7,747	8,565	344	2.47	139
2013	76,855.87	64,851	71,702	5,153	2.50	2,061
2014	4,037.54	3,367	3,723	315	2.49	127
2015	4,344.34	3,572	3,949	395	2.49	159
2016	18,864.29	15,252	16,863	2,001	2.49	804
2017	23,434.00	18,567	20,529	2,905	2.49	1,167
2019	76,365.58	57,335	63,392	12,973	2.49	5,210
2020	9,024.62	6,523	7,212	1,812	2.49	728
2021	19,599.83	13,485	14,910	4,690	2.49	1,884
	595,056.76	518,667	564,303	30,754		12,346

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

1981	593,681.70	378,175	411,450	182,232	25.93	7,028
1986	14,531.65	8,828	9,605	4,927	26.17	188
1987	10,690.59	6,419	6,984	3,707	26.29	141
1988	10,177.82	6,074	6,608	3,569	26.01	137
1996	13,173.84	7,032	7,651	5,523	26.64	207
1997	7,912.22	4,155	4,521	3,392	26.68	127
1998	1,295.01	668	727	568	26.75	21
2000	4,625.10	2,304	2,507	2,118	26.69	79
2001	21,352.86	10,399	11,314	10,039	26.86	374
2006	122,192.82	52,861	57,512	64,681	26.89	2,405
2009	23,195.60	9,134	9,938	13,258	26.94	492
2010	83,513.69	31,693	34,482	49,032	26.98	1,817
2011	18,227.69	6,668	7,255	10,973	26.87	408
2012	765,942.75	267,620	291,167	474,776	27.00	17,584
2013	4,362.13	1,454	1,582	2,780	26.99	103
2014	19,291.38	6,125	6,664	12,627	26.87	470
2015	1,097,306.34	328,095	356,963	740,343	26.96	27,461

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, 2026

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						
2017	85,442.06	22,317	24,281	61,161	26.87	2,276
2018	13,532.30	3,256	3,542	9,990	26.83	372
2019	64,838.38	14,200	15,449	49,389	26.75	1,846
2020	37,894.59	7,412	8,064	29,830	26.72	1,116
2021	4,485.00	767	834	3,651	26.66	137
2025	118,931.90	6,601	7,182	111,750	25.53	4,377
2026	134,080.39	2,722	2,962	131,119	24.13	5,434
	3,270,677.81	1,184,979	1,289,242	1,981,436		74,600

MONACA TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

1931	4,005.57	2,903	3,158	847	24.51	35
1948	244.11	161	175	69	29.64	2
1950	56.50	37	40	16	30.21	1
1951	94.17	61	66	28	30.50	1
2016	1,247,550.71	271,218	295,082	952,469	37.81	25,191
2018	222,060.92	40,770	44,357	177,704	37.80	4,701
2019	18,005.40	2,998	3,262	14,744	37.55	393
2021	11,191,533.86	1,440,350	1,567,082	9,624,452	37.24	258,444
2024	12,037.83	782	851	11,187	35.96	311
	12,695,589.07	1,759,280	1,914,074	10,781,515		289,079

UNIONTOWN OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2071
NET SALVAGE PERCENT.. 0

2021	11,414,704.77	1,469,073	1,598,332	9,816,373	37.24	263,598
	11,414,704.77	1,469,073	1,598,332	9,816,373		263,598

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRIDGEVILLE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2019	157,636.16	29,919	32,551	125,085	32.02	3,906
2020	3,516.00	596	648	2,868	31.82	90
2021	5,800.00	858	933	4,867	31.67	154
2023	6,113,772.48	616,268	670,491	5,443,281	31.22	174,352
2024	6,709.94	503	547	6,163	30.83	200
	6,287,434.58	648,144	705,172	5,582,263		178,702

OTHER BUILDINGS
SURVIVOR CURVE.. IOWA 38-S1.5
NET SALVAGE PERCENT.. 0

1953	2,600.92	2,556	2,601			
1954	2,263.57	2,209	2,264			
1955	7,045.40	6,827	7,045			
1956	294.53	283	295			
1961	5,869.31	5,451	5,869			
1966	2,114.98	1,893	2,061	54	3.98	14
1969	1,259.56	1,102	1,200	60	4.75	13
1971	106,649.53	91,831	99,957	6,692	5.28	1,267
1972	9,337.50	7,974	8,680	658	5.55	119
1975	5,381.53	4,477	4,873	508	6.39	79
1976	6,723.83	5,976	6,505	219	6.32	35
1984	43,036.41	35,849	39,021	4,015	8.52	471
1985	3,259.62	2,692	2,930	329	8.75	38
1987	14,383.92	11,648	12,679	1,705	9.28	184
1989	3,973.21	3,144	3,422	551	9.90	56
1990	32,260.00	25,198	27,428	4,832	10.23	472
1993	8,113.24	6,061	6,597	1,516	11.35	134
1994	15,147.02	11,125	12,109	3,038	11.75	259
1995	27,857.47	20,183	21,969	5,888	11.98	491
1996	2,392.16	1,700	1,850	542	12.42	44
1997	1,337.50	931	1,013	324	12.87	25
1998	56,879.39	38,906	42,349	14,530	13.17	1,103
1999	27,416.01	18,319	19,940	7,476	13.65	548
2000	192,645.29	126,106	137,266	55,380	13.98	3,961
2001	10,788.71	6,878	7,487	3,302	14.50	228
2004	9,680.31	5,684	6,187	3,493	15.82	221
2007	18,396.12	9,721	10,581	7,815	17.40	449
2008	208,679.85	106,176	115,572	93,108	17.86	5,213

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, 2026

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						
2010	21,628.69	10,027	10,914	10,714	19.09	561
2011	45,764.94	20,219	22,008	23,757	19.59	1,213
2012	5,855.06	2,445	2,661	3,194	20.22	158
2013	612,757.25	240,691	261,990	350,767	20.87	16,807
2014	116,167.32	42,691	46,469	69,698	21.51	3,240
2015	309,088.24	105,585	114,929	194,160	22.17	8,758
2016	431,798.65	136,017	148,054	283,745	22.83	12,429
2017	62,675.61	17,982	19,573	43,102	23.61	1,826
2018	211,266.41	54,760	59,606	151,661	24.29	6,244
2019	547,609.83	126,060	137,215	410,394	25.07	16,370
2020	169,096.94	33,955	36,960	132,137	25.86	5,110
2021	124,256.14	21,248	23,128	101,128	26.66	3,793
2022	485,748.21	68,393	74,445	411,303	27.45	14,984
2023	837,170.74	92,005	100,147	737,024	28.35	25,997
2024	98,255.59	7,743	8,428	89,827	29.24	3,072
2025	158,611.56	7,518	8,183	150,428	30.15	4,989
2026	178,814.09	2,825	3,075	175,739	31.05	5,660
	5,242,352.16	1,551,064	1,687,537	3,554,815		146,635
	52,038,716.24	10,745,426	11,684,720	40,353,996		1,338,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1						2.57

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, 2026

YEAR (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	9,349	10,023	6,492	19.55	332
	16,515.16	9,349	10,023	6,492		332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 2.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.30 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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						
1957	46,415.28	40,069	33,410	13,005	7.99	1,628
1958	805,230.51	694,157	578,801	226,430	8.01	28,268
1959	1,062,479.73	914,381	762,428	300,052	8.04	37,320
1960	1,507,353.28	1,294,982	1,079,781	427,572	8.07	52,983
1961	1,807,144.23	1,549,753	1,292,213	514,931	8.10	63,572
1962	1,731,547.66	1,482,482	1,236,122	495,426	8.12	61,013
1963	2,300,097.02	1,965,410	1,638,796	661,301	8.15	81,141
1964	2,383,805.43	2,033,338	1,695,436	688,369	8.17	84,256
1965	2,006,451.04	1,708,272	1,424,390	582,061	8.19	71,070
1966	2,877,741.63	2,444,814	2,038,532	839,210	8.22	102,094
1967	2,753,148.42	2,334,202	1,946,302	806,846	8.24	97,918
1968	2,212,956.10	1,872,316	1,561,173	651,783	8.26	78,908
1969	1,635,379.65	1,380,604	1,151,174	484,206	8.28	58,479
1970	822,171.08	692,539	577,452	244,719	8.30	29,484
1971	1,983,537.74	1,666,846	1,389,848	593,690	8.32	71,357
1972	741,533.83	621,613	518,313	223,221	8.34	26,765
1973	508,419.58	425,110	354,464	153,956	8.36	18,416
1974	1,103.89	921	768	336	8.38	40
1975	688.53	573	478	211	8.39	25
1976	221.64	190	158	64	8.32	8
1977	1,759.77	1,507	1,257	503	8.30	61
1978	152,665.47	130,315	108,659	44,006	8.32	5,289
1979	14,971.17	12,728	10,613	4,358	8.37	521
1980	185,002.40	156,568	130,549	54,453	8.45	6,444
1981	41.06	35	29	12	8.55	1
1983	1,262.95	1,055	880	383	8.58	45
1984	188.37	157	131	57	8.52	7
1985	32.93	27	23	10	8.50	1
1986	29.43	24	20	9	8.52	1
1988	0.10					
1989	26.58	22	18	9	8.58	1
1990	11,086.86	8,984	7,491	3,596	8.55	421
1992	43,019.05	34,432	28,710	14,309	8.60	1,664
1997	3,868.40	2,990	2,493	1,375	8.67	159
1998	640.58	491	409	232	8.68	27
2008	76.32	52	43	33	8.67	4
2011	27,708.39	17,780	14,826	12,882	8.65	1,489
	27,629,806.10	23,489,739	19,586,190	8,043,616		980,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 3.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	115,525.24	80,903	67,458	48,067	19.48	2,468
1954	24,792.84	17,023	14,194	10,599	20.37	520
1955	94,438.18	64,189	53,522	40,916	20.82	1,965
1956	63,838.96	42,939	35,803	28,036	21.28	1,317
1957	82,628.92	54,993	45,854	36,775	21.74	1,692
1958	74,689.51	49,180	41,007	33,683	22.20	1,517
1959	77,715.39	50,611	42,200	35,515	22.67	1,567
1960	55,219.51	35,553	29,645	25,575	23.15	1,105
1961	14,921.15	9,497	7,919	7,002	23.63	296
1962	66,748.59	41,980	35,004	31,745	24.12	1,316
1963	96,359.35	59,876	49,926	46,433	24.61	1,887
1964	152,885.68	93,849	78,253	74,633	25.10	2,973
1965	51,924.38	31,474	26,244	25,680	25.60	1,003
1966	95,924.19	57,392	47,855	48,069	26.11	1,841
1967	44,040.40	26,004	21,683	22,357	26.62	840
1968	246,658.00	143,668	119,793	126,865	27.14	4,674
1969	522,857.14	300,282	250,381	272,476	27.67	9,847
1970	536,754.87	303,970	253,456	283,299	28.19	10,050
1971	1,148,939.93	641,108	534,568	614,372	28.73	21,384
1972	871,106.16	478,838	399,264	471,842	29.27	16,120
1973	1,907,626.00	1,032,751	861,127	1,046,499	29.81	35,106
1974	2,412,937.75	1,285,903	1,072,210	1,340,728	30.36	44,161
1975	2,272,794.52	1,191,649	993,620	1,279,175	30.92	41,370
1976	1,979,637.18	1,289,536	1,075,240	904,397	27.02	33,471
1977	3,933,145.84	2,530,979	2,110,378	1,822,768	27.42	66,476
1978	4,189,278.10	2,661,867	2,219,515	1,969,763	27.83	70,778
1979	5,131,680.74	3,217,564	2,682,866	2,448,815	28.26	86,653
1980	6,702,945.06	4,145,101	3,456,264	3,246,681	28.69	113,164
1981	7,325,937.68	4,466,624	3,724,356	3,601,582	29.13	123,638
1982	7,072,543.04	4,249,184	3,543,050	3,529,493	29.57	119,361
1983	6,147,852.01	3,637,069	3,032,657	3,115,195	30.03	103,736
1984	6,963,285.61	4,054,025	3,380,323	3,582,963	30.50	117,474
1985	6,404,873.51	3,668,071	3,058,507	3,346,367	30.96	108,087
1986	7,375,278.12	4,152,282	3,462,252	3,913,026	31.44	124,460
1987	7,358,599.12	4,069,305	3,393,064	3,965,535	31.93	124,195
1988	8,509,862.44	4,619,153	3,851,537	4,658,325	32.43	143,642
1989	7,578,581.84	4,035,595	3,364,956	4,213,626	32.92	127,996
1990	6,145,657.29	3,230,157	2,693,366	3,452,291	32.94	104,805
1991	6,161,900.18	3,172,146	2,644,996	3,516,904	33.46	105,108
1992	6,839,425.77	3,445,019	2,872,522	3,966,904	33.99	116,708
1993	7,518,662.43	3,702,189	3,086,955	4,431,707	34.53	128,344
1994	9,548,325.69	4,623,299	3,854,995	5,693,331	34.62	164,452

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1995	9,397,383.61	4,440,264	3,702,376	5,695,008	35.17	161,928
1996	9,859,272.68	4,541,181	3,786,523	6,072,750	35.72	170,010
1997	11,807,755.21	5,330,021	4,444,273	7,363,482	35.86	205,340
1998	10,433,296.99	4,579,174	3,818,202	6,615,095	36.44	181,534
1999	9,029,688.81	3,873,736	3,229,995	5,799,694	36.60	158,462
2000	8,958,373.59	3,726,683	3,107,379	5,850,995	37.20	157,285
2001	10,299,500.58	4,175,418	3,481,543	6,817,958	37.40	182,298
2002	6,961,836.71	2,745,748	2,289,457	4,672,380	37.61	124,232
2003	10,220,775.12	3,891,049	3,244,431	6,976,344	38.23	182,483
2004	15,651,170.50	5,775,282	4,815,540	10,835,630	38.48	281,591
2005	20,985,555.60	7,489,745	6,245,092	14,740,464	38.74	380,497
2006	9,678,231.95	3,333,183	2,779,271	6,898,961	39.02	176,806
2007	35,107,683.38	11,638,197	9,704,150	25,403,533	39.32	646,072
2008	55,065,038.24	17,521,695	14,609,922	40,455,116	39.64	1,020,563
2009	33,475,613.62	10,193,324	8,499,387	24,976,227	39.97	624,874
2010	43,955,926.73	12,835,131	10,702,176	33,253,751	40.00	831,344
2011	80,410,898.03	22,305,983	18,599,152	61,811,746	40.37	1,531,131
2012	87,794,831.20	23,169,056	19,318,799	68,476,032	40.45	1,692,856
2013	114,618,044.47	28,631,588	23,873,562	90,744,482	40.55	2,237,842
2014	122,610,076.41	28,813,368	24,025,133	98,584,943	40.69	2,422,830
2015	117,610,964.50	25,968,501	21,653,029	95,957,936	40.58	2,364,661
2016	163,573,934.12	33,499,942	27,932,888	135,641,046	40.78	3,326,166
2017	179,815,297.76	33,985,091	28,337,414	151,477,884	40.75	3,717,249
2018	154,855,438.34	26,851,933	22,389,652	132,465,786	40.52	3,269,146
2019	228,255,023.84	35,790,388	29,842,705	198,412,319	40.34	4,918,501
2020	226,370,260.50	31,488,103	26,255,378	200,114,882	40.23	4,974,270
2021	205,724,908.00	25,016,149	20,858,940	184,865,968	39.75	4,650,716
2022	269,455,652.58	27,753,932	23,141,756	246,313,897	39.17	6,288,330
2023	314,740,551.24	26,312,310	21,939,704	292,800,847	38.34	7,636,955
2024	260,498,441.24	16,463,501	13,727,579	246,770,862	37.03	6,664,079
2025	271,486,749.74	11,158,105	9,303,840	262,182,910	35.00	7,490,940
2026	296,854,522.73	4,838,729	4,034,624	292,819,899	30.17	9,705,665
	3,529,481,496.33	583,199,307	486,282,657	3,043,198,839		80,664,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.29

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, 2026

YEAR (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						
1985	4,399.58	3,049	3,336	1,064	18.38	58
1986	27,703.14	18,960	20,745	6,958	18.67	373
1987	43,833.75	29,434	32,205	11,629	19.32	602
1988	124,987.74	82,767	90,560	34,428	19.64	1,753
1989	97,546.99	63,649	69,642	27,905	19.97	1,397
1990	93,807.74	60,262	65,936	27,872	20.32	1,372
1991	117,434.98	74,207	81,194	36,241	20.68	1,752
1992	47,860.48	29,721	32,519	15,341	21.06	728
1993	92,752.43	56,551	61,876	30,876	21.45	1,439
1994	172,463.16	103,133	112,844	59,619	21.85	2,729
1995	51,281.12	30,205	33,049	18,232	21.98	829
1996	285,923.30	164,806	180,324	105,599	22.41	4,712
1997	44,196.35	24,900	27,245	16,951	22.86	742
1998	18,733.99	10,358	11,333	7,401	23.05	321
1999	412,302.36	222,231	243,156	169,146	23.52	7,192
2000	787,304.85	415,225	454,322	332,983	23.75	14,020
2001	170,715.69	87,509	95,749	74,967	24.25	3,091
2002	204,527.16	102,223	111,848	92,679	24.52	3,780
2003	339,877.28	165,316	180,882	158,995	24.81	6,409
2004	261,286.13	123,458	135,083	126,203	25.12	5,024
2005	104,009.26	47,636	52,121	51,888	25.45	2,039
2006	449,884.76	200,109	218,951	230,934	25.59	9,024
2007	450,533.27	193,279	211,478	239,055	25.95	9,212
2008	1,201,368.02	497,847	544,723	656,645	26.14	25,120
2009	411,776.81	164,299	179,769	232,008	26.36	8,802
2010	1,357,759.59	519,750	568,688	789,072	26.60	29,664
2011	2,000,155.38	734,857	804,049	1,196,106	26.69	44,815
2012	687,363.95	241,196	263,906	423,458	26.82	15,789
2013	3,039,593.58	1,013,400	1,108,819	1,930,775	26.99	71,537
2014	10,138,001.01	3,193,470	3,494,159	6,643,842	27.18	244,439
2015	8,981,710.02	2,674,753	2,926,601	6,055,109	27.11	223,353
2016	8,847,764.59	2,461,448	2,693,212	6,154,553	27.24	225,938
2017	16,655,317.31	4,320,389	4,727,187	11,928,130	27.13	439,666
2018	16,729,081.15	3,994,905	4,371,056	12,358,025	27.09	456,184
2019	21,023,905.88	4,587,416	5,019,356	16,004,550	26.87	595,629
2020	18,216,722.19	3,575,943	3,912,645	14,304,077	26.61	537,545
2021	9,146,734.37	1,579,641	1,728,376	7,418,358	26.35	281,532
2022	10,143,032.76	1,506,240	1,648,064	8,494,969	25.80	329,262
2023	8,126,911.18	995,547	1,089,285	7,037,626	25.07	280,719

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, 2026

YEAR (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						
2024	13,707,119.72	1,291,211	1,412,788	12,294,332	24.03	511,624
2025	25,012,708.35	1,575,801	1,724,175	23,288,533	22.31	1,043,861
2026	18,122,073.60	480,235	525,453	17,596,621	18.37	957,900
	197,952,464.97	37,717,336	41,268,709	156,683,756		6,401,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5						3.23

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, 2026

YEAR (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	550	304	287	3.85	75
1983	26,406.23	23,433	12,966	13,440	5.52	2,435
1984	1,074.83	946	523	552	5.81	95
1987	6,793.84	5,824	3,223	3,571	6.58	543
1988	15,907.49	13,474	7,455	8,452	6.95	1,216
1989	20,307.27	17,058	9,438	10,869	7.14	1,522
1996	48,076.94	36,510	20,202	27,875	9.66	2,886
	119,158.02	97,795	54,111	65,047		8,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 7.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.30 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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						
1950	8,168.48	7,161	6,112	2,056	5.54	371
1951	41,994.15	36,645	31,277	10,717	5.72	1,874
1952	56,556.80	49,145	41,946	14,611	5.88	2,485
1953	57,705.06	49,954	42,636	15,069	6.02	2,503
1954	95,410.21	82,304	70,248	25,162	6.15	4,091
	259,834.70	225,209	192,219	67,616		11,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						4.36

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	205,624.57	168,384	143,718	61,907	8.15	7,596
1956	241,839.29	195,890	167,195	74,644	8.55	8,730
1957	223,845.71	179,325	153,057	70,789	8.95	7,909
1958	311,512.31	246,855	210,695	100,817	9.34	10,794
1959	405,069.87	317,397	270,903	134,167	9.74	13,775
1960	305,071.61	236,330	201,711	103,361	10.14	10,193
1961	389,355.34	298,246	254,558	134,797	10.53	12,801
1962	423,414.25	320,571	273,612	149,802	10.93	13,706
1963	589,682.19	441,082	376,470	213,212	11.34	18,802
1964	601,458.59	444,544	379,425	222,034	11.74	18,913
1965	594,518.96	433,999	370,425	224,094	12.15	18,444
1966	726,430.03	523,676	446,966	279,464	12.56	22,250
1967	842,171.53	599,441	511,632	330,540	12.97	25,485
1968	913,642.27	641,779	547,769	365,873	13.39	27,324
1969	646,310.31	447,964	382,344	263,966	13.81	19,114
1970	303,217.47	207,334	176,963	126,254	14.23	8,872
1971	383,296.20	258,426	220,571	162,725	14.66	11,100
1972	379,229.55	252,063	215,140	164,090	15.09	10,874
1973	291,710.39	191,038	163,054	128,656	15.53	8,284
1974	70,071.41	45,204	38,582	31,489	15.97	1,972
1975	108,458.64	68,883	58,793	49,666	16.42	3,025
1976	262,060.42	201,158	171,692	90,368	15.29	5,910
1977	1,436,746.97	1,095,232	934,798	501,949	15.44	32,510
1978	1,023,416.35	769,404	656,698	366,718	16.01	22,906
1979	1,274,308.63	950,379	811,163	463,146	16.19	28,607
1980	1,824,051.63	1,340,131	1,143,823	680,229	16.79	40,514
1981	2,121,841.15	1,544,700	1,318,426	803,415	17.00	47,260
1982	1,753,222.59	1,263,898	1,078,757	674,466	17.23	39,145
1983	1,782,682.42	1,263,922	1,078,777	703,905	17.85	39,434
1984	2,246,646.37	1,575,348	1,344,584	902,062	18.11	49,810
1985	2,676,656.46	1,854,923	1,583,206	1,093,450	18.38	59,491
1986	3,023,616.76	2,069,363	1,766,234	1,257,383	18.67	67,348
1987	3,692,326.69	2,479,397	2,116,205	1,576,122	19.32	81,580
1988	4,492,987.45	2,975,256	2,539,428	1,953,559	19.64	99,468
1989	4,319,565.92	2,818,517	2,405,649	1,913,917	19.97	95,840
1990	4,475,409.12	2,875,003	2,453,860	2,021,549	20.32	99,486
1991	4,202,652.94	2,655,656	2,266,644	1,936,009	20.68	93,617
1992	4,893,818.53	3,039,061	2,593,887	2,299,932	21.06	109,209
1993	5,159,154.73	3,145,537	2,684,766	2,474,389	21.45	115,356
1994	6,223,892.03	3,721,887	3,176,689	3,047,203	21.85	139,460
1995	5,442,401.89	3,205,575	2,736,009	2,706,393	21.98	123,130
1996	5,263,752.19	3,034,027	2,589,590	2,674,162	22.41	119,329

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1997	5,506,720.45	3,102,486	2,648,021	2,858,699	22.86	125,052
1998	6,050,752.61	3,345,461	2,855,404	3,195,349	23.05	138,627
1999	6,439,088.61	3,470,669	2,962,271	3,476,818	23.52	147,824
2000	6,647,084.91	3,505,673	2,992,147	3,654,938	23.75	153,892
2001	6,520,643.68	3,342,482	2,852,861	3,667,783	24.25	151,249
2002	5,532,560.00	2,765,173	2,360,119	3,172,441	24.52	129,382
2003	5,364,766.97	2,609,423	2,227,184	3,137,583	24.81	126,464
2004	7,799,589.64	3,685,306	3,145,467	4,654,123	25.12	185,276
2005	8,230,273.67	3,769,465	3,217,298	5,012,976	25.45	196,974
2006	8,046,300.89	3,578,995	3,054,729	4,991,572	25.59	195,059
2007	11,586,093.04	4,970,434	4,242,344	7,343,749	25.95	282,996
2008	13,574,100.94	5,625,107	4,801,118	8,772,983	26.14	335,615
2009	12,400,088.69	4,947,635	4,222,885	8,177,204	26.36	310,213
2010	14,655,260.85	5,610,034	4,788,253	9,867,008	26.60	370,940
2011	21,790,692.22	8,005,900	6,833,162	14,957,530	26.69	560,417
2012	27,643,013.84	9,699,934	8,279,047	19,363,967	26.82	721,997
2013	32,906,846.45	10,971,143	9,364,044	23,542,802	26.99	872,279
2014	34,545,943.08	10,881,972	9,287,935	25,258,008	27.18	929,287
2015	39,660,855.11	11,811,003	10,080,878	29,579,977	27.11	1,091,109
2016	30,717,528.81	8,545,617	7,293,819	23,423,710	27.24	859,901
2017	48,377,988.25	12,549,250	10,710,983	37,667,005	27.13	1,388,389
2018	47,197,355.10	11,270,728	9,619,744	37,577,611	27.09	1,387,140
2019	58,656,716.94	12,798,896	10,924,060	47,732,657	26.87	1,776,429
2020	59,439,551.79	11,667,984	9,958,809	49,480,743	26.61	1,859,479
2021	63,951,822.05	11,044,480	9,426,638	54,525,184	26.35	2,069,267
2022	63,858,442.91	9,482,979	8,093,872	55,764,571	25.80	2,161,417
2023	69,524,565.01	8,516,759	7,269,188	62,255,377	25.07	2,483,262
2024	61,690,675.99	5,811,262	4,960,004	56,730,672	24.03	2,360,827
2025	74,497,140.89	4,693,320	4,005,823	70,491,318	22.31	3,159,629
2026	83,234,028.42	2,205,702	1,882,601	81,351,427	18.37	4,428,494
	1,012,593,633.54	254,682,077	217,375,176	795,218,458		32,748,259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1956	933.23	830	798	135	4.87	28
1957	2,306.78	2,035	1,956	351	5.18	68
1958	26,124.84	22,871	21,987	4,138	5.48	755
1959	22,876.74	19,872	19,104	3,773	5.78	653
1960	35,509.54	30,595	29,413	6,097	6.09	1,001
1961	27,609.09	23,587	22,676	4,933	6.41	770
1962	14,005.61	11,867	11,409	2,597	6.72	386
1963	34,996.41	29,397	28,261	6,735	7.04	957
1964	106,999.25	89,101	85,659	21,340	7.36	2,899
1965	102,151.45	84,298	81,041	21,110	7.69	2,745
1966	96,227.13	78,688	75,648	20,579	8.02	2,566
1967	58,969.17	47,779	45,933	13,036	8.35	1,561
1968	6,445.13	5,172	4,972	1,473	8.69	170
1969	10,829.82	8,607	8,274	2,556	9.03	283
1970	4,568.96	3,595	3,456	1,113	9.38	119
1971	211,827.52	164,984	158,610	53,218	9.73	5,469
1972	179,657.18	138,500	133,149	46,508	10.08	4,614
1973	115,738.06	88,277	84,867	30,871	10.44	2,957
1974	146,757.46	110,702	106,425	40,332	10.81	3,731
1975	161,114.22	120,177	115,534	45,580	11.18	4,077
1976	62,655.63	51,891	49,886	12,770	10.48	1,219
1977	144,959.95	119,114	114,512	30,448	10.74	2,835
1978	132,728.49	108,147	103,969	28,759	11.02	2,610
1979	264,895.91	212,658	204,442	60,454	11.67	5,180
1980	488,035.64	388,086	373,093	114,943	11.98	9,595
1981	518,982.05	408,543	392,759	126,223	12.30	10,262
1982	322,561.29	252,630	242,870	79,691	12.32	6,468
1983	243,626.40	188,640	181,352	62,274	12.68	4,911
1984	335,983.35	257,027	247,097	88,886	13.06	6,806
1985	468,867.09	354,135	340,453	128,414	13.45	9,548
1986	477,435.39	355,785	342,040	135,395	13.85	9,776
1987	478,279.80	351,392	337,816	140,464	14.26	9,850
1988	554,538.13	403,482	387,894	166,644	14.41	11,564
1989	623,188.81	446,328	429,085	194,104	14.86	13,062
1990	337,382.43	237,652	228,471	108,911	15.32	7,109
1991	435,151.68	302,779	291,082	144,070	15.52	9,283
1992	648,768.14	443,174	426,053	222,715	16.01	13,911
1993	789,940.65	531,946	511,395	278,546	16.25	17,141
1994	307,108.74	202,630	194,802	112,307	16.76	6,701
1995	7,696.07	4,994	4,801	2,895	17.04	170
1996	1,589,386.74	1,013,075	973,936	615,451	17.35	35,473
1997	544,186.11	338,701	325,616	218,570	17.90	12,211

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1998	859,486.29	524,201	503,949	355,537	18.23	19,503
1999	913,500.94	545,177	524,115	389,386	18.58	20,957
2001	241,543.48	137,342	132,036	109,507	19.35	5,659
2002	1,059,003.96	586,370	563,716	495,288	19.75	25,078
2003	766,608.36	412,589	396,649	369,959	20.17	18,342
2004	680,387.65	355,162	341,441	338,947	20.60	16,454
2005	332,876.89	168,169	161,672	171,205	21.06	8,129
2006	481,513.48	234,930	225,854	255,659	21.52	11,880
2007	988,225.22	464,466	446,522	541,703	21.99	24,634
2008	1,021,156.43	460,950	443,142	578,014	22.48	25,712
2009	1,324,138.68	572,293	550,183	773,956	22.99	33,665
2010	1,060,594.02	437,495	420,593	640,001	23.50	27,234
2011	999,552.01	392,024	376,879	622,673	24.02	25,923
2012	1,290,230.90	478,934	460,431	829,800	24.56	33,787
2013	919,863.96	322,872	310,398	609,466	24.96	24,418
2014	1,093,302.92	359,478	345,590	747,713	25.52	29,299
2015	2,456,805.28	751,537	722,502	1,734,303	26.09	66,474
2016	1,227,945.29	346,772	333,375	894,570	26.68	33,530
2017	1,205,000.28	311,372	299,342	905,658	27.26	33,223
2018	1,060,093.79	246,896	237,357	822,737	28.00	29,383
2019	1,443,843.53	300,031	288,440	1,155,404	28.60	40,399
2020	1,972,609.71	359,015	345,145	1,627,465	29.21	55,716
2021	1,691,390.91	262,335	252,200	1,439,191	29.96	48,037
2022	1,934,869.46	247,276	237,723	1,697,146	30.71	55,264
2023	2,109,643.43	211,175	203,016	1,906,627	31.47	60,586
2024	2,152,606.74	154,557	148,586	2,004,021	32.34	61,967
2025	7,744,386.63	336,106	323,121	7,421,266	33.10	224,207
2026	9,490,796.62	136,667	131,387	9,359,410	34.10	274,470
	59,663,982.94	18,169,934	17,467,960	42,196,023		1,575,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 2.64

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	275,628.74	252,724	275,629			
2001	261,390.73	236,611	261,391			
2003	489.27	432	489			
2004	103,288.67	89,944	103,289			
2005	162,901.40	139,395	162,901			
2007	104,596.80	85,874	104,597			
2008	474,844.02	380,350	464,287	10,557	4.60	2,295
2009	413,176.20	321,782	392,794	20,382	4.97	4,101
2010	812,709.29	612,783	748,014	64,695	5.38	12,025
2011	11,129,962.32	8,073,675	9,855,401	1,274,561	5.87	217,131
2012	8,654,153.89	6,023,291	7,352,531	1,301,623	6.33	205,628
2013	350,787.04	232,502	283,811	66,976	6.87	9,749
2014	305,258.88	191,153	233,337	71,922	7.46	9,641
2015	370,938.99	217,964	266,065	104,874	8.07	12,996
2016	391,585.88	213,806	260,989	130,597	8.73	14,960
2017	188,822.48	94,713	115,615	73,207	9.44	7,755
2018	496,376.28	225,305	275,026	221,350	10.23	21,637
2019	124,586.81	50,458	61,593	62,994	11.02	5,716
2020	81,905.27	28,962	35,353	46,552	11.88	3,919
2021	377,449.38	113,537	138,593	238,856	12.78	18,690
2022	390,626.31	96,485	117,778	272,848	13.72	19,887
2023	368,384.60	71,025	86,699	281,686	14.65	19,228
2024	175,513.30	24,221	29,566	145,947	15.62	9,344
2025	1,366,813.88	113,172	138,148	1,228,666	16.62	73,927
2026	1,674,862.47	46,226	56,427	1,618,435	17.62	91,852
	29,057,052.90	17,936,390	21,820,323	7,236,730		760,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						2.62

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1938	1,563.83	1,533	1,564			
1939	2,465.59	2,407	2,458	8	1.30	6
1940	2,999.60	2,916	2,978	22	1.53	14
1941	5,217.26	5,049	5,156	61	1.77	34
1942	4,454.55	4,291	4,382	73	2.02	36
1943	2,217.30	2,126	2,171	46	2.27	20
1944	2,400.36	2,290	2,339	61	2.53	24
1945	3,366.31	3,196	3,264	102	2.78	37
1946	8,519.92	8,051	8,222	298	3.03	98
1947	12,867.75	12,098	12,355	513	3.29	156
1948	16,830.98	15,745	16,080	751	3.55	212
1949	22,284.91	20,745	21,186	1,099	3.80	289
1950	26,484.34	24,529	25,051	1,433	4.06	353
1951	23,542.75	21,693	22,154	1,389	4.32	322
1952	24,938.17	22,862	23,348	1,590	4.58	347
1953	30,281.18	27,622	28,209	2,072	4.83	429
1954	28,834.45	26,161	26,717	2,117	5.10	415
1955	36,646.87	33,076	33,779	2,868	5.36	535
1956	39,126.31	35,128	35,875	3,251	5.62	578
1957	36,341.53	32,443	33,133	3,209	5.90	544
1958	39,049.90	34,669	35,406	3,644	6.17	591
1959	57,764.78	50,980	52,064	5,701	6.46	883
1960	42,489.30	37,275	38,068	4,421	6.75	655
1961	37,134.83	32,368	33,056	4,079	7.06	578
1962	53,560.08	46,383	47,369	6,191	7.37	840
1963	57,507.15	49,456	50,507	7,000	7.70	909
1964	103,942.20	88,748	90,635	13,307	8.04	1,655
1965	138,990.14	117,762	120,266	18,724	8.40	2,229
1966	129,719.37	109,036	111,354	18,365	8.77	2,094
1967	118,963.95	99,151	101,259	17,705	9.16	1,933
1968	155,585.84	128,542	131,275	24,311	9.56	2,543
1969	148,152.81	121,270	123,848	24,305	9.98	2,435
1970	136,527.45	110,687	113,040	23,487	10.41	2,256
1971	119,865.11	96,198	98,243	21,622	10.86	1,991
1972	75,754.34	60,149	61,428	14,326	11.33	1,264
1973	70,769.81	55,561	56,742	14,028	11.82	1,187
1974	12,077.72	9,370	9,569	2,509	12.33	203
1975	20,889.64	16,009	16,349	4,541	12.85	353
1976	39,062.39	31,367	32,034	7,028	12.39	567
1977	36,761.34	29,299	29,922	6,839	12.61	542
1978	37,467.59	29,438	30,064	7,404	13.23	560
1979	91,951.28	71,189	72,703	19,248	13.85	1,390

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	192,979.23	147,166	150,295	42,684	14.48	2,948
1981	272,962.76	206,169	210,552	62,411	14.74	4,234
1982	224,813.95	167,082	170,634	54,180	15.38	3,523
1983	257,359.93	188,079	192,078	65,282	16.02	4,075
1984	321,275.74	230,740	235,646	85,630	16.67	5,137
1985	330,020.39	232,829	237,779	92,241	17.32	5,326
1986	399,441.77	278,251	284,167	115,275	17.64	6,535
1987	453,201.66	309,718	316,303	136,899	18.30	7,481
1988	550,160.08	368,552	376,388	173,772	18.97	9,160
1989	653,156.36	428,601	437,713	215,443	19.65	10,964
1990	693,369.75	445,421	454,891	238,479	20.32	11,736
1991	633,710.13	398,223	406,690	227,020	20.99	10,816
1992	709,668.96	435,808	445,074	264,595	21.68	12,205
1993	611,754.45	368,888	376,731	235,023	22.06	10,654
1994	715,929.51	421,110	430,063	285,867	22.75	12,566
1995	637,705.39	365,597	373,370	264,335	23.45	11,272
1996	732,302.32	408,771	417,462	314,840	24.14	13,042
1997	707,879.72	384,237	392,406	315,474	24.85	12,695
1998	611,767.58	322,524	329,381	282,387	25.56	11,048
1999	516,100.74	263,986	269,599	246,502	26.26	9,387
2000	1,110,865.22	550,545	562,250	548,615	26.97	20,342
2001	1,019,414.02	488,707	499,097	520,317	27.69	18,791
2002	995,564.42	460,946	470,746	524,818	28.41	18,473
2003	1,094,496.18	488,693	499,083	595,413	29.13	20,440
2004	1,065,912.63	458,129	467,869	598,044	29.85	20,035
2005	748,974.16	309,177	315,750	433,224	30.58	14,167
2006	210,671.46	83,342	85,114	125,557	31.32	4,009
2007	2,935,373.81	1,110,452	1,134,061	1,801,313	32.05	56,203
2008	1,394,957.58	503,301	514,002	880,956	32.78	26,875
2009	1,735,603.60	592,188	604,779	1,130,825	33.78	33,476
2010	1,423,472.33	460,351	470,139	953,333	34.52	27,617
2011	1,536,719.37	469,314	479,292	1,057,427	35.26	29,989
2012	1,660,053.48	476,601	486,734	1,173,319	36.01	32,583
2013	1,019,138.37	273,741	279,561	739,577	36.75	20,125
2014	1,228,383.99	307,096	313,625	914,759	37.50	24,394
2015	1,323,967.18	306,101	312,609	1,011,358	38.25	26,441
2016	1,382,824.89	291,776	297,979	1,084,846	39.25	27,639
2017	1,938,278.19	371,956	379,864	1,558,414	40.00	38,960
2018	1,444,043.47	249,242	254,541	1,189,502	40.76	29,183
2019	1,085,468.07	166,077	169,608	915,860	41.52	22,058
2020	789,505.68	105,162	107,398	682,108	42.28	16,133
2021	1,292,946.31	146,491	149,606	1,143,340	43.04	26,565

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	1,834,853.96	171,008	174,644	1,660,210	43.81	37,896
2023	2,635,433.01	191,860	195,939	2,439,494	44.58	54,722
2024	6,973,277.32	364,005	371,744	6,601,533	45.35	145,569
2025	2,792,228.58	88,234	90,110	2,702,119	45.90	58,870
2026	3,130,275.24	33,807	34,526	3,095,749	46.01	67,284
	58,083,633.92	17,618,922	17,993,514	40,090,120		1,125,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6						1.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
1957	16.43	14	16			
1958	292.19	253	288	4	6.69	1
1960	90.80	78	89	2	7.23	
1961	511.02	434	493	18	7.51	2
1962	2,322.27	1,960	2,228	94	7.80	12
1963	6,975.24	5,847	6,648	327	8.09	40
1964	10,302.33	8,576	9,751	551	8.38	66
1965	13,370.46	11,049	12,562	808	8.68	93
1966	34,518.50	28,312	32,190	2,328	8.99	259
1967	27,947.16	22,749	25,865	2,082	9.30	224
1968	37,643.73	30,394	34,557	3,087	9.63	321
1969	35,240.11	28,227	32,093	3,147	9.95	316
1970	38,927.50	30,916	35,151	3,776	10.29	367
1971	33,426.83	26,320	29,925	3,502	10.63	329
1972	19,641.69	15,328	17,428	2,214	10.98	202
1973	17,587.53	13,599	15,462	2,126	11.34	187
1974	1,384.47	1,060	1,205	179	11.71	15
1975	1,224.96	929	1,056	169	12.09	14
1976	1,994.24	1,631	1,854	140	11.23	12
1977	1,889.96	1,534	1,744	146	11.48	13
1978	3,025.95	2,421	2,753	273	12.11	23
1979	7,830.37	6,211	7,062	768	12.38	62
1980	12,215.92	9,599	10,914	1,302	12.67	103
1981	20,227.64	15,737	17,893	2,335	12.98	180
1982	22,923.00	17,646	20,063	2,860	13.31	215
1983	26,566.81	20,223	22,993	3,574	13.65	262
1984	27,759.40	20,881	23,741	4,018	14.00	287
1985	26,836.23	19,824	22,539	4,297	14.68	293
1986	41,731.25	30,422	34,589	7,142	15.06	474
1987	51,659.47	37,138	42,225	9,434	15.45	611
1988	69,930.96	49,539	56,325	13,606	15.85	858
1989	78,205.54	54,548	62,020	16,186	16.26	995
1990	78,997.66	54,208	61,633	17,365	16.69	1,040
1991	68,068.13	45,912	52,201	15,867	17.13	926
1992	76,361.83	50,582	57,511	18,851	17.58	1,072
1993	55,641.26	36,161	41,114	14,527	18.05	805
1994	66,553.69	42,395	48,202	18,352	18.52	991
1995	75,220.34	46,915	53,341	21,879	19.01	1,151
1996	79,858.82	48,714	55,387	24,472	19.50	1,255
1997	93,752.52	55,595	63,210	30,543	20.25	1,508
1998	33,295.12	19,265	21,904	11,391	20.76	549
1999	18,389.71	10,368	11,788	6,602	21.28	310

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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						
2000	173,268.74	95,055	108,076	65,193	21.81	2,989
2001	67,472.21	35,963	40,889	26,583	22.34	1,190
2002	367,591.92	189,126	215,032	152,560	23.12	6,599
2003	532,154.26	265,119	301,435	230,719	23.67	9,747
2004	877,483.98	420,490	478,088	399,396	24.45	16,335
2005	703,716.82	325,258	369,812	333,905	25.01	13,351
2006	418,331.86	185,237	210,611	207,721	25.80	8,051
2007	841,682.17	357,799	406,810	434,872	26.37	16,491
2008	546,168.41	221,307	251,621	294,547	27.16	10,845
2009	776,375.22	298,904	339,848	436,527	27.95	15,618
2010	616,816.02	224,891	255,696	361,120	28.75	12,561
2011	691,805.66	238,050	270,658	421,148	29.55	14,252
2012	682,050.33	220,575	250,789	431,261	30.34	14,214
2013	504,735.73	152,632	173,539	331,197	31.14	10,636
2014	639,591.52	179,086	203,617	435,975	32.14	13,565
2015	540,776.78	139,953	159,124	381,653	32.94	11,586
2016	543,858.76	128,459	146,055	397,804	33.95	11,717
2017	687,149.54	147,531	167,740	519,410	34.75	14,947
2018	753,694.20	144,785	164,617	589,077	35.75	16,478
2019	936,959.95	159,471	181,315	755,645	36.56	20,669
2020	997,531.43	147,236	167,404	830,127	37.55	22,107
2021	978,058.71	122,062	138,782	839,277	38.56	21,765
2022	1,022,336.25	104,483	118,795	903,541	39.55	22,846
2023	1,392,708.95	110,581	125,728	1,266,981	40.56	31,237
2024	1,386,159.08	78,734	89,519	1,296,640	41.55	31,207
2025	1,474,959.78	50,149	57,019	1,417,941	42.56	33,316
2026	1,774,120.61	20,225	22,995	1,751,126	43.55	40,210
	22,247,917.93	5,686,675	6,465,627	15,782,291		460,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 2.07

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	25,136.35	23,484	25,136			
1976	13,359.25	12,683	13,359			
1978	1,285.12	1,209	1,285			
1979	41,233.65	38,586	41,234			
1980	77,405.45	71,987	77,405			
1981	102,627.19	94,786	102,627			
1982	110,720.57	101,996	110,721			
1983	93,709.68	85,604	93,710			
1984	99,554.67	90,117	98,767	788	4.45	177
1985	116,311.27	104,261	114,268	2,043	4.80	426
1986	124,986.80	110,863	121,504	3,483	5.16	675
1987	160,370.98	141,255	154,813	5,558	5.35	1,039
1988	174,969.75	152,241	166,853	8,117	5.75	1,412
1989	145,091.42	124,605	136,565	8,526	6.17	1,382
1990	142,066.09	120,302	131,849	10,217	6.60	1,548
1991	135,027.17	112,640	123,451	11,576	7.06	1,640
1992	131,960.12	108,352	118,752	13,208	7.52	1,756
1993	112,200.44	90,591	99,286	12,914	7.99	1,616
1994	183,909.08	145,251	159,192	24,717	8.65	2,857
1995	147,443.92	114,254	125,220	22,224	9.15	2,429
1996	122,280.82	92,493	101,371	20,910	9.82	2,129
1997	182,227.94	134,393	147,292	34,936	10.50	3,327
1998	181,131.20	129,581	142,018	39,113	11.34	3,449
1999	139,852.05	97,309	106,649	33,203	12.02	2,762
2000	194,705.19	131,056	143,635	51,070	12.87	3,968
2001	229,155.22	148,997	163,298	65,857	13.72	4,800
2002	154,763.70	97,068	106,384	48,380	14.56	3,323
2003	133,892.44	80,871	88,633	45,259	15.41	2,937
2025	31,349.02	1,213	1,330	30,019	37.26	806
2026	38,271.84	494	541	37,731	38.26	986
	3,546,998.39	2,758,542	3,017,148	529,850		45,444

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 1.28

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, 2026

YEAR (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						
1943	643.38	643	643			
1944	474.25	474	474			
1945	291.06	291	291			
1946	41.99	42	42			
1947	445.66	446	446			
1948	761.93	762	762			
1950	1,307.40	1,307	1,307			
1951	2,197.57	2,198	2,198			
1952	3,445.79	3,446	3,446			
1953	3,205.71	3,206	3,206			
1954	10,241.09	10,241	10,241			
1955	18,014.45	18,014	18,014			
1956	18,174.97	18,175	18,175			
1957	20,479.54	20,480	20,480			
1958	17,938.50	17,938	17,938			
1959	17,286.58	17,287	17,287			
1960	19,400.72	19,401	19,401			
1961	25,202.41	25,202	25,202			
1962	10,847.09	10,847	10,847			
1963	30,713.81	30,714	30,714			
1964	20,073.11	20,073	20,073			
1965	25,981.32	25,981	25,981			
1966	23,058.27	23,058	23,058			
1967	41,315.78	40,972	34,995	6,321	0.25	6,321
1968	42,496.32	41,448	35,402	7,094	0.74	7,094
1969	37,518.45	35,993	30,742	6,776	1.22	5,554
1970	36,782.07	34,710	29,647	7,135	1.69	4,222
1971	86,609.95	80,403	68,674	17,936	2.15	8,342
1972	53,637.48	48,971	41,827	11,810	2.61	4,525
1973	31,395.60	28,214	24,098	7,298	3.04	2,401
1974	19,067.61	16,862	14,402	4,666	3.47	1,345
1975	13,417.17	11,677	9,974	3,443	3.89	885
1976	699.92	647	553	147	4.14	36
1977	493.98	452	386	108	4.55	24
1978	9,594.60	8,702	7,433	2,162	4.97	435
1979	29,563.55	26,681	22,789	6,775	5.13	1,321
1980	50,756.43	45,315	38,705	12,051	5.58	2,160
1981	62,981.33	55,594	47,484	15,497	6.05	2,561
1982	89,063.21	78,073	66,684	22,379	6.26	3,575
1983	62,541.96	54,136	46,239	16,303	6.75	2,415
1984	26,335.05	22,609	19,311	7,024	7.00	1,003

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, 2026

YEAR (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						
1985	34,912.86	29,704	25,371	9,542	7.28	1,311
1986	69,133.03	57,961	49,506	19,627	7.81	2,513
1987	14,806.38	12,282	10,490	4,316	8.12	532
1988	45,150.00	37,023	31,622	13,528	8.45	1,601
1989	58,098.46	47,060	40,195	17,903	8.80	2,034
1990	44,117.44	35,267	30,122	13,995	9.16	1,528
1991	78,796.54	62,100	53,041	25,756	9.55	2,697
1992	65,512.62	51,080	43,629	21,884	9.75	2,245
1993	90,043.73	69,082	59,005	31,039	10.17	3,052
1994	124,310.93	93,730	80,057	44,254	10.60	4,175
1995	100,014.85	74,351	63,505	36,510	10.87	3,359
1996	87,851.03	64,043	54,701	33,150	11.34	2,923
1997	27,195.12	19,493	16,649	10,546	11.65	905
1999	356.42	246	210	146	12.34	12
2000	98,009.72	66,235	56,573	41,437	12.71	3,260
2001	3,059.11	2,020	1,725	1,334	13.11	102
2002	161,466.55	104,049	88,871	72,596	13.52	5,370
2003	340,455.13	214,419	183,140	157,315	13.81	11,391
2004	2,289.35	1,406	1,201	1,088	14.13	77
2005	50,531.41	30,097	25,707	24,824	14.60	1,700
2006	114,768.10	66,347	56,668	58,100	14.96	3,884
2007	147,991.43	83,112	70,988	77,003	15.22	5,059
2008	193,281.15	104,758	89,476	103,805	15.63	6,641
2009	129,426.43	67,716	57,838	71,588	15.95	4,488
2010	196,444.06	98,851	84,431	112,013	16.29	6,876
2011	159,559.12	77,163	65,907	93,652	16.55	5,659
2012	139,546.86	64,554	55,137	84,410	16.85	5,009
2013	271,520.03	119,849	102,366	169,154	17.08	9,904
2014	134,345.40	56,264	48,056	86,289	17.35	4,973
2015	298,912.06	118,250	101,000	197,912	17.57	11,264
2016	490,931.99	181,939	155,398	335,534	17.83	18,819
2017	480,676.94	166,218	141,971	338,706	17.97	18,848
2018	486,845.13	155,596	132,898	353,947	18.10	19,555
2019	114,974.00	33,630	28,724	86,250	18.14	4,755
2020	924,617.68	244,007	208,412	716,206	18.13	39,504
2021	44,419.27	10,385	8,870	35,549	18.03	1,972
2022	365,257.86	73,636	62,894	302,364	17.82	16,968
2023	1,015,007.21	169,811	145,040	869,967	17.42	49,941

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, 2026

YEAR (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						
2024	205,643.88	26,631	22,746	182,898	16.81	10,880
2025	1,164,330.14	101,646	86,818	1,077,512	15.68	68,719
2026	1,211,153.15	45,055	38,483	1,172,670	12.92	90,764
	10,750,259.63	4,038,751	3,489,012	7,261,248		509,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						4.74

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.00 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	7,626	7,626			
1967	445.13	423	423	22	1.61	14
1972	7,910.24	7,139	7,134	776	3.12	249
1981	13,548.93	12,021	12,012	1,537	5.78	266
1985	14,556.64	12,444	12,435	2,122	7.04	301
1992	2,228.63	1,745	1,744	485	9.55	51
2010	68,488.09	33,792	33,767	34,721	16.94	2,050
2015	2,847.08	1,080	1,079	1,768	18.80	94
	136,698.14	95,316	95,266	41,432		3,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 2.21						

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, 2026

YEAR (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	5,238	1,071	0.01	1,071
1980	1,144.78	1,118	928	217	1.12	194
1983	10,695.21	10,235	8,499	2,196	1.95	1,126
1984	4,730.23	4,503	3,739	991	2.14	463
1985	27,353.09	25,881	21,490	5,863	2.36	2,484
1986	61,596.14	57,876	48,057	13,539	2.60	5,207
1987	40,005.58	37,293	30,966	9,040	2.87	3,150
1989	3,425.59	3,147	2,613	813	3.31	246
1990	37,952.71	34,491	28,640	9,313	3.66	2,545
1991	31,594.95	28,489	23,656	7,939	3.87	2,051
1992	6,510.50	5,818	4,831	1,680	4.11	409
1993	1,718.09	1,519	1,261	457	4.38	104
1994	4,082.11	3,569	2,964	1,118	4.68	239
2000	47,842.64	38,288	31,792	16,051	6.61	2,428
2001	142,467.12	111,523	92,603	49,864	7.07	7,053
2003	2,326.24	1,744	1,448	878	7.85	112
2004	89,547.93	65,477	54,369	35,179	8.27	4,254
2005	219,536.12	156,705	130,120	89,416	8.62	10,373
2006	13,325.90	9,234	7,667	5,659	9.09	623
2007	9,937.59	6,666	5,535	4,403	9.57	460
2008	0.11					
2009	5,832.45	3,644	3,026	2,806	10.51	267
2010	108,042.35	64,890	53,881	54,161	10.97	4,937
2011	42,386.12	24,372	20,237	22,149	11.46	1,933
2012	86,817.14	47,584	39,511	47,306	11.96	3,955
2013	479,315.49	249,771	207,397	271,918	12.41	21,911
2014	1,524,487.08	750,810	623,433	901,054	12.88	69,958
2015	689,927.53	318,953	264,842	425,086	13.38	31,770
2016	691,594.66	298,492	247,852	443,743	13.83	32,086
2017	1,709,491.37	682,087	566,369	1,143,122	14.31	79,883
2018	1,951,023.64	713,099	592,120	1,358,904	14.76	92,067
2019	710,001.20	234,868	195,022	514,979	15.17	33,947
2020	1,079,074.68	317,680	263,785	815,290	15.58	52,329
2021	567,278.96	145,677	120,962	446,317	15.91	28,053

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, 2026

YEAR (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						
2022	2,162,220.17	470,067	390,318	1,771,902	16.20	109,377
2023	2,929,738.01	515,634	428,155	2,501,583	16.38	152,722
2024	3,297,522.65	435,932	361,975	2,935,548	16.40	178,997
	18,812,522.43	5,899,111	4,900,968	13,911,554		938,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8						4.99

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, 2026

YEAR (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	1,789,066	1,928,962	13,142	1.07	12,282
2015	112,834.83	101,077	108,981	3,854	1.34	2,876
2016	33,669.32	29,164	31,444	2,225	1.62	1,373
2017	34,335.00	28,443	30,667	3,668	1.97	1,862
2018	78,429.10	61,269	66,060	12,369	2.38	5,197
	2,201,371.95	2,009,019	2,166,114	35,258		23,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5						1.07

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, 2026

YEAR (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	1,085	1,171			
1958	192.08	174	192			
1959	2,129.94	1,920	2,130			
1971	17,971.09	14,716	17,971			
1983	7,872.27	6,164	7,872			
1984	3,449.87	2,668	3,450			
1987	6,786.87	5,040	6,787			
1988	9,428.54	6,897	9,429			
1990	820.22	581	819			
	49,821.42	39,245	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, 2026

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	4,077	4,076	106	0.50	106
2010	7,734.00	6,381	6,379	1,355	3.50	387
2011	12,031.56	9,324	9,322	2,710	4.50	602
2012	1,550.11	1,124	1,124	426	5.50	77
2014	565,919.21	353,700	353,608	212,311	7.50	28,308
2015	1,175,148.72	675,711	675,534	499,615	8.50	58,778
2016	113,113.73	59,385	59,369	53,745	9.50	5,657
2017	14,623.69	6,946	6,944	7,680	10.50	731
2021	942,346.41	259,145	259,077	683,269	14.50	47,122
2022	627,178.81	141,115	141,078	486,101	15.50	31,361
2023	280,284.70	49,050	49,037	231,248	16.50	14,015
2024	3,398,447.58	424,806	424,696	2,973,752	17.50	169,929
	7,142,560.08	1,990,764	1,990,244	5,152,316		357,073
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4						5.00

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2015	66,876.67	51,272	51,544	15,333	3.50	4,381
	66,876.67	51,272	51,544	15,333		4,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5						6.55

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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	129,970.17	116,973	129,299	671	0.50	671
	129,970.17	116,973	129,299	671		671
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0						0.52

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	3,358	3,781			
2012	14,849.79	12,985	14,850			
2013	2,789.00	2,399	2,789			
2015	4,197.10	3,422	4,711	514-		
	25,616.89	22,164	26,131	514-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

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, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
2002	303,527.92	297,457	296,511	7,017	0.50	7,017
2003	291,419.99	273,935	273,064	18,356	1.50	12,237
2004	366,999.55	330,300	329,250	37,750	2.50	15,100
2005	79,725.36	68,564	68,346	11,379	3.50	3,251
2006	167,413.05	137,279	136,843	30,570	4.50	6,793
2007	835,832.86	651,950	649,877	185,956	5.50	33,810
2008	1,181,797.10	874,530	871,750	310,047	6.50	47,700
2009	278,442.30	194,910	194,290	84,152	7.50	11,220
2010	777,173.73	512,935	511,304	265,870	8.50	31,279
2011	595,579.35	369,259	368,085	227,494	9.50	23,947
2012	870,830.41	505,082	503,476	367,354	10.50	34,986
2013	784,168.63	423,451	422,105	362,064	11.50	31,484
2014	894,641.85	447,321	445,899	448,743	12.50	35,899
2015	1,788,936.70	822,911	820,295	968,642	13.50	71,751
2016	971,312.23	407,951	406,654	564,658	14.50	38,942
2017	1,449,495.87	550,808	549,057	900,439	15.50	58,093
2018	1,163,102.32	395,455	394,198	768,904	16.50	46,600
2019	932,956.06	279,887	278,997	653,959	17.50	37,369
2020	670,668.98	174,374	173,820	496,849	18.50	26,857
2021	3,158,053.91	694,772	692,563	2,465,491	19.50	126,435
2022	1,628,060.43	293,051	292,119	1,335,941	20.50	65,168
2023	923,596.21	129,303	128,892	794,704	21.50	36,963
2024	3,766,593.62	376,659	375,462	3,391,132	22.50	150,717
2025	3,809,037.24	228,542	227,816	3,581,221	23.50	152,392
2026	11,758,398.48	235,168	234,420	11,523,978	24.50	470,366
	39,447,764.15	9,675,854	9,645,093	29,802,671		1,576,376

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 4.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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	14,790	14,001	5,083	4.50	1,130
2015	245,836.91	141,356	133,812	112,025	8.50	13,179
	264,921.24	156,146	147,813	117,108		14,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						5.40

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

YEAR (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	14,185	14,666			
1991	70,212.28	69,538	70,212			
1992	7,619.70	7,545	7,620			
1993	2,619.06	2,580	2,619			
1994	45,419.28	44,579	45,419			
1995	9,638.80	9,382	9,639			
1997	945.49	909	945			
1999	89,292.15	84,720	89,292			
2000	424,416.34	399,291	424,416			
2001	23,340.60	21,842	23,341			
2002	21,599.55	20,057	21,600			
2003	209,492.31	192,482	209,492			
2011	25,036.41	20,412	25,036			
2014	4,400.00	3,366	34,797	30,397-		
	948,698.04	890,888	979,094	30,396-		
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, 2026

YEAR (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						
2000	17,454.85	15,496	12,451	5,004	3.35	1,494
2001	27,462.41	24,019	19,299	8,163	3.66	2,230
2002	38,603.73	33,199	26,675	11,929	3.99	2,990
2015	47,201.93	25,347	20,366	26,836	9.91	2,708
2025	2,880,106.14	264,970	212,903	2,667,203	14.81	180,095
2026	3,380,565.36	114,263	91,810	3,288,755	14.27	230,466
	6,391,394.42	477,294	383,504	6,007,890		419,983
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						6.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2026

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						
2012	129,294.07	124,985	126,274	3,020	0.50	3,020
2013	14,421.00	12,979	13,113	1,308	1.50	872
2014	98,828.36	82,357	83,206	15,622	2.50	6,249
2015	400,910.38	307,366	310,536	90,374	3.50	25,821
2016	234,767.97	164,338	166,033	68,735	4.50	15,274
2017	8,370.44	5,301	5,356	3,014	5.50	548
2018	12,626.00	7,155	7,229	5,397	6.50	830
2021	5,909.01	2,167	2,189	3,720	9.50	392
2022	3,546.75	1,064	1,075	2,472	10.50	235
2023	185,870.78	43,369	43,817	142,054	11.50	12,353
2024	85,730.87	14,289	14,436	71,295	12.50	5,704
	1,180,275.63	765,370	773,264	407,012		71,298
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 6.04						

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.00	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-

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 -
375.71	11,548.02			
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			
	43,079,265.58	6,237,695.02	30,918.75	6,206,776.27 -

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-
374.50	146.45			
375.34	129,287.54	25,013.31		25,013.31-
375.70	18,398.93			
375.71	67,908.96			
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			
	38,958,828.55	5,489,308.89	2,522.00-	5,491,830.89-

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

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
352.02	647.80			
353.00	1,728.28	589.31		589.31-
362.10		89,062.13		89,062.13-
374.20	1.61	1,300.62		1,300.62-
374.40	8,780.85-	550.51		550.51-
374.50	288.90-			
375.34	69,535.09	28,246.27		28,246.27-
375.60	518.52			
375.70	16,067.38			
376.00	22,953,335.23	1,327,444.02		1,327,444.02-
378.00	1,342,268.26	75,962.42		75,962.42-
380.00	11,992,748.33	2,661,864.99		2,661,864.99-
381.00	2,372,610.18	152,551.72		152,551.72-
382.00	374,995.45			
383.00	68,213.01			
385.00	163,808.73	106,804.83		106,804.83-
387.40	638,157.23	9,752.01		9,752.01-
391.10	44,995.83			
391.12	10,859.79			
394.00	191,341.50			
397.50	1,004.19			
398.00	11,311.50			
	40,245,078.16	4,454,128.83		4,454,128.83-
2025 TRANSACTION YEAR				
353.00	385,797.21			
354.00	980,721.77			
374.40	30,040.24			
375.34	89,081.13	37,414.00		37,414.00-
376.00	36,977,676.82	2,958,214.00		2,958,214.00-
378.00	2,640,736.94	316,889.00		316,889.00-
380.00	8,462,714.29	2,538,815.00		2,538,815.00-
381.00	2,346,527.45	117,326.00		117,326.00-
381.10	139,151.91			
382.00	283,706.06			
383.00	149,488.23			
384.00	3,175.75			
385.00	119,744.51	26,344.00		26,344.00-
394.00	292,019.81			
397.50	295,384.30			
	53,195,966.42	5,995,002.00		5,995,002.00-
TOTAL	205,855,712.38	27,451,800.18	28,396.75	27,423,403.43-

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, 2025 and as of December 31, 2026.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.20	RIGHTS OF WAY	1,930	1,932
351.00	COMPRESSOR STATION STRUCTURES	3,274,240	3,278,649
	WELLS		
352.01	CONSTRUCTION	1,119,055	1,104,159
352.02	EQUIPMENT	1,056,496	1,022,423
	<i>TOTAL ACCOUNT 352.00</i>	<u>2,175,551</u>	<u>2,126,582</u>
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,643	206,932
353.00	LINES	385,171	385,707
354.00	COMPRESSOR STATION EQUIPMENT	943,889	945,591
354.10	COMPRESSOR STATION EQUIPMENT - NEW	37,536	0
355.00	MEASURING AND REGULATING EQUIPMENT	<u>104,079</u>	<u>104,477</u>
	TOTAL UNDERGROUND STORAGE PLANT	7,129,039	7,049,870
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.40	LAND RIGHTS	1,390,478	1,273,044
374.50	RIGHTS OF WAY	1,818,919	1,930,823
	<i>TOTAL ACCOUNT 374</i>	<u>3,209,397</u>	<u>3,203,867</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,753,637	1,689,421
375.60	INDUSTRIAL MEASURING AND REGULATING	61,382	76,620
375.70	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	7,913,406	8,685,411
	OTHER BUILDINGS	1,401,224	1,538,839
	<i>TOTAL ACCOUNT 375.70</i>	<u>9,314,630</u>	<u>10,224,250</u>
375.80	COMMUNICATION	<u>9,032</u>	<u>9,656</u>
	<i>TOTAL ACCOUNT 375.00</i>	11,138,681	11,999,947
376.00	MAINS		
	BARE STEEL	41,781,278	34,425,149
	OTHER	<u>519,908,951</u>	<u>428,372,320</u>
	<i>TOTAL ACCOUNT 376.00</i>	561,690,229	462,797,469

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2025

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	33,934,535	37,739,029
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	96,308	43,635
380.00	SERVICES		
	BARE STEEL	521,945	434,019
	OTHER	233,483,790	194,151,516
	<i>TOTAL ACCOUNT 380.00</i>	234,005,735	194,585,535
381.00	METERS	17,720,831	17,182,262
381.10	METERS - AMR	17,048,207	21,272,655
382.00	METER INSTALLATIONS	16,841,872	17,253,364
383.00	HOUSE REGULATORS	5,358,119	6,249,223
384.00	HOUSE REGULATOR INSTALLATIONS	2,702,828	2,972,542
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	3,810,636	3,105,196
	OTHER EQUIPMENT		
387.00	GENERAL	93,203	91,475
387.40	COMMUNICATION EQUIPMENT	5,129,458	3,800,468
387.50	GPS EQUIPMENT	1,944,232	2,085,507
	<i>TOTAL ACCOUNT 387.00</i>	7,166,893	5,977,450
	TOTAL DISTRIBUTION PLANT	914,724,271	784,382,174
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	38,722	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.10	FURNITURE	1,603,852	1,603,355
391.11	EQUIPMENT	69,919	70,430
391.12	INFORMATION SYSTEMS	88,813	127,821
	<i>TOTAL ACCOUNT 391.00</i>	1,762,584	1,801,606
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	21,634	25,921
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT EQUIPMENT	8,418,967	8,463,352
395.00	LABORATORY EQUIPMENT	141,796	132,315
396.00	POWER OPERATED EQUIPMENT	884,403	985,456

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	576,434	585,348
398.00	MISCELLANEOUS EQUIPMENT	686,007	697,403
TOTAL GENERAL PLANT		12,530,547	12,741,222
SUBTOTAL DEPRECIABLE PLANT		934,383,857	804,173,266
AMORTIZABLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	33,269,871	33,269,871
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	8,282,412	8,282,412
362.10	ENVIRONMENTAL REMEDIATION	(175,383)	(175,383)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	4,032,971	4,032,971
SUBTOTAL AMORTIZABLE PLANT		45,409,871	45,409,871
NONDEPRECIABLE PLANT		235,293	235,293
TOTAL GAS PLANT		980,029,021	849,818,430

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2026

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.20	RIGHTS OF WAY	1,932	1,932
351.00	COMPRESSOR STATION STRUCTURES	3,294,841	3,294,840
	WELLS		
352.01	CONSTRUCTION	1,126,772	1,126,772
352.02	EQUIPMENT	1,072,322	1,072,322
	<i>TOTAL ACCOUNT 352.00</i>	<u>2,199,094</u>	<u>2,199,094</u>
352.10	STORAGE LEASEHOLDS AND RIGHTS	206,941	206,941
353.00	LINES	385,797	385,797
354.00	COMPRESSOR STATION EQUIPMENT	947,639	947,638
354.10	COMPRESSOR STATION EQUIPMENT - NEW	194,558	149,000
355.00	MEASURING AND REGULATING EQUIPMENT	<u>104,478</u>	<u>104,477</u>
	TOTAL UNDERGROUND STORAGE PLANT	7,335,280	7,289,719
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.40	LAND RIGHTS	1,550,606	1,435,147
374.50	RIGHTS OF WAY	<u>1,856,481</u>	<u>1,968,302</u>
	<i>TOTAL ACCOUNT 374.00</i>	<u>3,407,087</u>	<u>3,403,449</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	1,878,017	1,771,276
375.60	INDUSTRIAL MEASURING AND REGULATING	62,145	77,121
375.70	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	9,194,362	9,997,183
	OTHER BUILDINGS	<u>1,551,064</u>	<u>1,687,537</u>
	<i>TOTAL ACCOUNT 375.70</i>	<u>10,745,426</u>	<u>11,684,720</u>
375.80	COMMUNICATION	<u>9,349</u>	<u>10,023</u>
	<i>TOTAL ACCOUNT 375.00</i>	<u>12,694,937</u>	<u>13,543,140</u>
376.00	MAINS		
	BARE STEEL	23,489,739	19,586,190
	OTHER	<u>583,199,307</u>	<u>486,282,657</u>
	<i>TOTAL ACCOUNT 376.00</i>	<u>606,689,046</u>	<u>505,868,847</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2026

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
		\$	\$
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	37,717,336	41,268,709
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	97,795	54,111
380.00	SERVICES		
	BARE STEEL	225,209	192,219
	OTHER	254,682,077	217,375,176
	<i>TOTAL ACCOUNT 380.00</i>	254,907,286	217,567,395
381.00	METERS	18,169,934	17,467,960
381.10	METERS - AMR	17,936,390	21,820,323
382.00	METER INSTALLATIONS	17,618,922	17,993,514
383.00	HOUSE REGULATORS	5,686,675	6,465,627
384.00	HOUSE REGULATOR INSTALLATIONS	2,758,542	3,017,148
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	4,038,751	3,489,012
	OTHER EQUIPMENT		
387.00	GENERAL	95,316	95,266
387.40	COMMUNICATION EQUIPMENT	5,899,111	4,900,968
387.50	GPS EQUIPMENT	2,009,019	2,166,114
	<i>TOTAL ACCOUNT 387.00</i>	8,003,446	7,162,348
	TOTAL DISTRIBUTION PLANT	989,726,147	859,121,583
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	39,245	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.10	FURNITURE	1,990,764	1,990,244
391.11	EQUIPMENT	51,272	51,544
391.12	INFORMATION SYSTEMS	116,973	129,299
	<i>TOTAL ACCOUNT 391.00</i>	2,159,009	2,171,087
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	22,164	26,131
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT EQUIPMENT	9,675,854	9,645,093
395.00	LABORATORY EQUIPMENT	156,146	147,813
396.00	POWER OPERATED EQUIPMENT	890,888	979,094

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2026

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	477,294	383,504
398.00	MISCELLANEOUS EQUIPMENT	765,370	773,264
TOTAL GENERAL PLANT		14,185,970	14,175,807
SUBTOTAL DEPRECIABLE PLANT		1,003,912,117	873,297,390
AMORTIZABLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	33,159,055	33,159,055
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD	8,204,718	8,204,718
362.10	ENVIRONMENTAL REMEDIATION	(96,910)	(96,910)
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	5,122,152	5,122,152
SUBTOTAL AMORTIZABLE PLANT		46,389,015	46,389,015
NONDEPRECIABLE PLANT		235,974	235,974
TOTAL GAS PLANT		1,057,872,386	927,212,098

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, Attachment A.

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

DEPRECIABLE GROUP		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
		CURVE	AS OF	DEPRECIATION	BOOK	ANNUAL ACCRUAL		REMAINING
(1)		(2)	NOVEMBER 30, 2024	RESERVE	ACCURUALS	AMOUNT	RATE	LIFE
			(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,931	1	0.05	1.0
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,060,380	234,460	6.56	1.1
WELLS								
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	968,796	157,976	12.98	1.1
352.02	EQUIPMENT	55-S2.5	*	1,072,969.89	713,346	359,624	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	0.00	1.1
353.00	LINES	60-R3	*	387,525.49	387,117	408	0.10	1.1
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	915,043	32,595	3.19	1.1
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	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	1.64	53.1
374.50	RIGHTS OF WAY	80-S4		3,233,024.97	1,896,234	1,336,791	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	2.37	32.4
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,083.56	76,763	9,321	478	0.56
375.70	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	45,854,967.03	7,073,787	38,781,179	2.63	32.2
	OTHER BUILDINGS	38-S1.5		4,003,889.02	1,129,931	2,873,958	2.86	25.1
TOTAL ACCOUNT 375.70				49,858,856.05	8,203,718	41,655,137	1,320,922	2.65
375.80	COMMUNICATION	45-R3		16,515.16	9,308	7,207	346	2.10
TOTAL ACCOUNT 375				56,875,573.80	9,905,805	46,969,768	1,485,366	2.61
376.00	MAINS							
	CAST IRON							
	BARE STEEL	65-R1	*	49,460,352.75	33,683,145	15,777,208	3.25	9.8
	OTHER	65-R1		2,914,387,013.55	385,415,682	2,528,971,332	2.31	37.6
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	3.67	23.0
379.10	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		119,158.02	39,930	79,228	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		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
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	
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	-	-

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		SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
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 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		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.20	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	*	947,637.58	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	53.2
374.50	RIGHTS OF WAY	80-S4		3,233,024.97	1,933,710	1,299,315	34,545	37.6
TOTAL ACCOUNT 374				11,782,418.44	3,150,582	8,631,836	172,409	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R0.5		7,659,844.06	1,749,979	5,909,865	186,200	31.7
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		86,083.56	77,294	8,790	459	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	31.1
	OTHER BUILDINGS	38-S1.5		4,369,715.64	1,229,533	3,140,183	125,903	24.9
TOTAL ACCOUNT 375.70				50,689,407.73	9,584,307	41,105,099	1,346,049	30.5
375.80	COMMUNICATION	45-R3		16,515.16	9,684	6,831	339	20.2
TOTAL ACCOUNT 375				58,451,850.51	11,421,264	47,030,585	1,533,047	
376.00	MAINS							
	BARE STEEL	65-R1	*	36,412,665.62	26,035,068	10,377,598	1,154,594	9.0
	OTHER	65-R1		3,180,891,582.61	447,996,971	2,732,894,612	72,418,288	37.7
TOTAL ACCOUNT 376				3,217,304,248.23	474,032,039	2,743,272,210	73,572,882	
378.00	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5		238,738,145.80	35,108,872	203,629,274	8,811,177	23.1
379.10	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2		119,158.02	50,483	68,675	8,870	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		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT (6)	RATE (7)=(6)/(3)	(8)=(5)/(6)
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	347,355.93	257,009	90,347	14,195	4.09	6.4
	OTHER	45-R0.5	971,342,738.31	204,548,243	766,794,495	31,759,310	3.27	24.1
	TOTAL ACCOUNT 380		971,690,094.24	204,805,252	766,884,842	31,773,505	3.27	
381.00	METERS	44-S1	48,663,361.81	20,314,249	28,349,113	1,169,284	2.40	24.2
381.10	METERS - AMR	20-S2.5	25,165,054.68	20,659,822	4,505,233	597,484	2.37	7.5
382.00	METER INSTALLATIONS	55-R3	50,934,022.06	17,366,304	33,567,718	971,345	1.91	34.6
383.00	HOUSE REGULATORS	50-S2	20,531,392.36	6,208,193	14,323,199	419,579	2.04	34.1
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,538,803.18	2,985,381	553,422	45,532	1.29	12.2
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	9,883,926.00	3,376,029	6,507,897	469,848	4.75	13.9
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	92,671	44,027	3,672	2.69	12.0
387.40	COMMUNICATION EQUIPMENT	25-R1.5	16,050,396.45	4,420,512	11,629,884	785,293	4.89	14.8
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	2,115,996	85,376	53,631	2.44	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	20-SQ	3,674,992.31	1,419,280	2,255,712	178,856	4.87	12.6
391.11	EQUIPMENT	15-SQ	91,303.67	70,925	20,379	5,679	6.22	3.6
391.12	INFORMATION SYSTEMS	5-SQ	126,594.17	125,325	1,269	846	0.67	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	25-SQ	25,303,257.61	8,510,197	16,793,061	994,416	3.93	16.9
394.12	CNG FACILITIES	12-S1.5	18,450.18	18,097	353	0	-	-
	TOTAL ACCOUNT 394		25,321,707.79	8,528,294	16,793,414	994,416	3.93	
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	-	-

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		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE BOOK ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	
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.

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-5 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.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ESTIMATED NUMBER OF BILLS AND NORMALIZED SALES VOLUMES
TWELVE MONTHS ENDING November 30, 2025
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, 2025
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-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: CUSTOMER/DEMAND

FORECASTED TEST YEAR: DECEMBER 31, 2026

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.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND										111, SCHEDULE 1 PAGE 1 OF 13 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]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	187,914,178	15,312,686	9,270,274	4,553,397	3,879,906	33,631	2,639,672
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	496,428,105	55,788,028	47,635,486	14,700,321	7,608,710	269,842	5,561,415
7	OPERATING INCOME BEFORE TAXES		401,512,650	231,731,327	40,076,661	59,768,733	42,044,372	28,506,692	1,825,195	(2,440,328)
8	INCOME TAXES		72,811,321	34,622,854	7,790,217	14,031,671	10,380,329	6,837,906	485,748	(1,337,404)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(62,010)</u>	<u>(6,695)</u>	<u>(4,573)</u>	<u>(2,086)</u>	<u>(1,863)</u>	<u>(13)</u>	<u>(1,517)</u>
10	NET INCOME TAXES		72,732,564	34,560,843	7,783,522	14,027,098	10,378,242	6,836,044	485,736	(1,338,921)
11	OPERATING INCOME		328,780,086	197,170,483	32,293,139	45,741,635	31,666,129	21,670,648	1,339,459	(1,101,407)
12	RATE BASE [PAGE 10]		3,845,381,715	3,018,359,891	326,501,425	229,368,359	103,743,889	91,844,369	543,470	75,020,311
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	6.532%	9.891%	19.942%	30.523%	23.595%	246.464%	-1.468%
14	UNITIZED RETURN		1.00000	0.76398	1.15684	2.33240	3.56994	2.75965	28.82620	(0.17170)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	186,919,711	15,169,213	9,107,767	4,451,692	3,794,643	33,631	2,639,664
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	495,433,637	55,644,555	47,472,978	14,598,616	7,523,447	269,842	5,561,407
7	OPERATING INCOME BEFORE TAXES		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
8	INCOME TAXES [PAGE 11]		43,469,179	15,005,195	4,959,942	10,825,915	8,374,014	5,155,940	485,748	(1,337,575)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(62,010)</u>	<u>(6,695)</u>	<u>(4,573)</u>	<u>(2,086)</u>	<u>(1,863)</u>	<u>(13)</u>	<u>(1,517)</u>
10	NET INCOME TAXES		43,390,422	14,943,185	4,953,247	10,821,342	8,371,928	5,154,077	485,736	(1,339,092)
11	OPERATING INCOME		249,112,929	143,906,373	24,608,628	37,037,654	26,218,765	17,103,922	1,339,459	(1,101,871)
12	RATE BASE [PAGE 10]		3,845,381,715	3,018,359,891	326,501,425	229,368,359	103,743,889	91,844,369	543,470	75,020,311
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	4.768%	7.537%	16.148%	25.273%	18.623%	246.464%	-1.469%
14	UNITIZED RETURN		1.00000	0.73603	1.16348	2.49274	3.90136	2.87481	38.04631	(0.22677)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE CUSTOMER/DEMAND											111, SCHEDULE 1 PAGE 3 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	98,354,255	77,450,042	8,356,178	5,701,596	2,605,404	2,329,029	14,753	1,897,254
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0
		DISTRIBUTION PLANT									
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,580	1,901	1,532	727	660	0	544
4	374.20	LAND - OTHER DISTRIBUTION	20	3,361,033	2,539,563	291,234	234,634	111,284	101,033	0	83,286
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	72,054	8,263	6,657	3,157	2,867	0	2,363
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	11,269,188	8,514,885	976,475	786,702	373,123	338,752	0	279,251
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	3,233,314	2,443,060	280,167	225,718	107,055	97,193	0	80,122
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	5,309	609	491	233	211	0	174
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,032	348	280	133	121	0	99
13	375.40	M & R STRUCTURES - REGULATING	20	8,776,354	6,631,325	760,471	612,677	290,585	263,817	0	217,478
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	27,126	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	40,978,408	4,421,209	3,016,684	1,378,506	1,232,277	7,806	1,003,827
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	4,942,104	533,210	363,820	166,251	148,616	941	121,064
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,479	1,431	1,153	547	496	0	409
19	376.00	MAINS	20	3,505,714,084	2,648,882,505	303,770,125	244,733,900	116,074,193	105,381,765	0	86,871,595
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0
21	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	17,768,062	2,037,616	1,641,616	778,598	706,875	0	582,714
22	376.30	MAINS-BARE STEEL	20	27,518,961	20,793,052	2,384,518	1,921,099	911,153	827,220	0	681,920
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0
24	376.80	MAINS-CAST IRON	20	148,698	112,355	12,885	10,381	4,923	4,470	0	3,685
25	378.10	M & R EQUIP - GENERAL	20	1,442,416	1,089,875	124,985	100,695	47,758	43,359	0	35,743
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	195,425,261	147,661,373	16,933,599	13,642,638	6,470,530	5,874,483	0	4,842,638
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	405,818	306,632	35,164	28,330	13,437	12,199	0	10,056
29	379.10	M & R EQUIP - CITY GATE	20	120,061	90,717	10,403	8,382	3,975	3,609	0	2,975
30	379.11	M & R EQUIP - EXCHANGE GAS	20	(903)	(682)	(78)	(63)	(30)	(27)	0	(22)
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,317	1,653	1,128	515	461	3	375
44	387.20	OTHER EQUIP ODORIZATON	11	117,248	92,328	9,961	6,797	3,106	2,776	18	2,262
45	387.42	OTHER EQUIP RADIO	11	119,609	94,188	10,162	6,934	3,168	2,832	18	2,307
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	437,000	47,149	32,170	14,701	13,141	83	10,705
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	14,228,126	1,535,089	1,047,424	478,631	427,859	2,710	348,539
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>1,733,492</u>	<u>187,029</u>	<u>127,614</u>	<u>58,314</u>	<u>52,129</u>	<u>330</u>	<u>42,465</u>
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,982,691,458	429,714,110	293,200,880	133,997,202	119,781,844	821,311	97,542,201
51	389-398	GENERAL PLANT	11	<u>55,647,899</u>	<u>43,820,495</u>	<u>4,727,846</u>	<u>3,225,909</u>	<u>1,474,113</u>	<u>1,317,742</u>	<u>8,347</u>	<u>1,073,448</u>
52		TOTAL GROSS PLANT		<u>5,219,879,725</u>	<u>4,109,919,014</u>	<u>443,755,596</u>	<u>303,140,960</u>	<u>138,264,408</u>	<u>123,431,785</u>	<u>855,060</u>	<u>100,512,902</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	41,363,773	32,572,317	3,514,266	2,397,858	1,095,726	979,494	6,205	797,907
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	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	235,974	178,300	20,447	16,473	7,813	7,093	0	5,847
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	1,435,147	1,084,383	124,356	100,188	47,518	43,141	0	35,563
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	1,968,302	1,487,229	170,553	137,407	65,171	59,167	0	48,775
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	1,765,144	1,333,725	152,950	123,225	58,444	53,060	0	43,740
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	6,132	0	0	0	0	0	6,132	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	9,201,250	992,734	677,363	309,528	276,694	1,753	225,398
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	4,033,490	435,178	296,931	135,686	121,293	768	98,806
18	375.80	M & R STRUCTURES - COMMUNICATION	20	10,023	7,573	869	700	332	301	0	248
19	376.00	MAINS	20	486,236,062	367,395,106	42,132,355	33,944,140	16,099,276	14,616,256	0	12,048,930
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	19,509,764	14,741,382	1,690,521	1,361,977	645,968	586,464	0	483,452
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	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	41,095,596	31,051,421	3,560,933	2,868,884	1,360,675	1,235,334	0	1,018,349
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113
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	54,111	40,886	4,689	3,778	1,792	1,627	0	1,341
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	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	4,981,199	3,922,495	423,203	288,760	131,952	117,955	747	96,087
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0
49	387.50	GPS EQUIPMENT	11	2,166,114	1,705,728	184,033	125,570	57,380	51,294	325	41,784
50		TOTAL DISTRIBUTION PLANT		864,479,709	688,325,164	74,388,199	47,172,071	20,954,467	18,523,422	284,631	14,831,755
51	389-398	GENERAL PLANT	11	14,175,807	11,162,881	1,204,377	821,772	375,517	335,683	2,126	273,451
52		TOTAL DEPRECIATION RESERVE		927,212,098	737,331,612	79,954,083	51,287,709	22,591,793	19,841,404	302,385	15,903,113

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	17,676,167	13,919,275	1,501,767	1,024,687	468,242	418,572	2,651	340,973
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	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	184,111	139,112	15,953	12,853	6,096	5,534	0	4,562
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	34,435	26,019	2,984	2,404	1,140	1,035	0	853
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	223,616	168,962	19,376	15,611	7,404	6,722	0	5,541
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	1,054,067	113,725	77,597	35,459	31,697	201	25,821
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	791,711	85,419	58,283	26,633	23,808	151	19,394
18	375.80	M & R STRUCTURES - COMMUNICATION	20	332	251	29	23	11	10	0	8
19	376.00	MAINS	20	80,661,684	60,947,162	6,989,335	5,630,992	2,670,708	2,424,690	0	1,998,797
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	980,880	741,143	84,993	68,475	32,477	29,485	0	24,306
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	6,375,903	4,817,569	552,472	445,102	211,106	191,660	0	157,995
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
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	8,772	6,628	760	612	290	264	0	217
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	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	939,060	739,473	79,783	54,437	24,876	22,237	141	18,115
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	18,576	2,004	1,368	625	559	4	455
50		TOTAL DISTRIBUTION PLANT		129,045,893	102,532,787	10,823,664	7,103,839	3,280,173	2,924,330	26,870	2,354,230
51	389-398	GENERAL PLANT	11	2,444,091	1,924,624	207,650	141,684	64,744	57,876	367	47,147
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	118,526,929	12,557,230	8,295,749	3,817,892	3,400,857	30,157	2,742,350
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	4,318,967	465,979	317,947	145,289	129,877	823	105,800
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</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	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	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	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	7,298,367	777,261	499,425	240,338	213,777	460	161,114
20	871.00	LOAD DISPATCHING	13	329,704	249,105	28,566	23,017	10,917	9,911	20	8,170
21	874.00	MAINS & SERVICES	14	19,228,767	15,199,379	1,600,410	1,099,309	504,371	452,261	961	372,077
22	875.00	M & R - GENERAL	13	854,431	645,557	74,028	59,648	28,290	25,684	51	21,173
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,922,346	311,224	199,975	96,234	85,599	184	64,512
27	881.00	RENTS	18	<u>24,285</u>	<u>19,285</u>	<u>2,054</u>	<u>1,320</u>	<u>635</u>	<u>565</u>	<u>1</u>	<u>426</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	34,244,587	3,598,671	2,178,067	1,042,577	920,892	2,012	677,901
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	157,372	16,760	10,769	5,182	4,610	10	3,474
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	216,401	24,815	19,995	9,483	8,610	17	7,098
31	887.00	MAINS	13	13,348,810	10,085,560	1,156,541	931,880	441,979	401,265	801	330,784
32	889.00	M & R - GENERAL	13	1,792,209	1,354,086	155,277	125,114	59,340	53,874	108	44,411
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>757,568</u>	<u>80,679</u>	<u>51,840</u>	<u>24,947</u>	<u>22,190</u>	<u>48</u>	<u>16,724</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	15,484,675	1,697,491	1,225,084	594,903	535,496	1,046	419,654
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>49,729,262</u>	<u>5,296,162</u>	<u>3,403,151</u>	<u>1,637,480</u>	<u>1,456,387</u>	<u>3,059</u>	<u>1,097,556</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		52,281,429	49,878,369	1,063,582	473,518	475,639	332,017	23,420	34,884
<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	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		2,681,113	2,561,195	101,652	16,504	1,431	260	29	43
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		3,861	3,541	272	44	4	1	0	0
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	29,300,687	2,987,032	1,765,163	801,232	695,531	2,165	523,452
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,619,987	369,036	218,079	98,989	85,930	267	64,671
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	21,362,752	2,177,806	1,286,957	584,168	507,103	1,578	381,642
30	924.00	PROPERTY INSURANCE	19	258,264	209,765	21,384	12,637	5,736	4,979	16	3,747
31	925.00	INJURIES AND DAMAGES	19	5,007,540	4,067,174	414,624	245,019	111,218	96,545	301	72,659
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	13,558,120	1,404,906	827,283	384,635	338,525	838	252,679
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	3,080,431	314,032	185,575	84,235	73,122	228	55,031
34	930.00	MISCELLANEOUS GENERAL	19	924,448	750,846	76,544	45,233	20,532	17,823	56	13,414
35	931.00	RENTS-GENERAL	19	3,238,811	2,630,595	268,174	158,475	71,934	62,444	194	46,995
36	932.00	MAINTENANCE	19	6,401,831	5,199,631	530,072	313,242	142,185	123,427	384	92,891
37		TOTAL ADMINISTRATIVE & GENERAL		103,224,760	83,779,989	8,563,610	5,057,662	2,304,862	2,005,431	6,026	1,507,181
38		TOTAL O & M EXPENSES		467,147,805	368,977,152	42,242,661	38,625,388	10,527,348	3,897,093	238,500	2,639,664

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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	97,544	78,876	8,173	4,813	2,238	1,969	5	1,470
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,414,633</u>	<u>250,207</u>	<u>147,335</u>	<u>68,502</u>	<u>60,290</u>	<u>149</u>	<u>45,001</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,493,509</u>	<u>258,380</u>	<u>152,148</u>	<u>70,739</u>	<u>62,259</u>	<u>154</u>	<u>46,471</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	1,080,521	116,579	79,544	36,349	32,493	206	26,469
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	37,943	30,818	3,142	1,857	843	732	2	551
9	408.00	OTHER	19	<u>7,069</u>	<u>5,742</u>	<u>585</u>	<u>346</u>	<u>157</u>	<u>136</u>	<u>0</u>	<u>103</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>1,117,081</u>	<u>120,306</u>	<u>81,747</u>	<u>37,348</u>	<u>33,361</u>	<u>209</u>	<u>27,122</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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]		5,219,879,725	4,109,919,014	443,755,596	303,140,960	138,264,408	123,431,785	855,060	100,512,902
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(737,331,612)	(79,954,083)	(51,287,709)	(22,591,793)	(19,841,404)	(302,385)	(15,903,113)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	3,375,248,546	364,229,235	252,305,593	115,756,460	103,591,797	557,432	84,609,789
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	948,060	746,560	80,547	54,959	25,114	22,450	142	18,288
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	4,530,143	461,821	272,910	123,877	107,535	335	80,930
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		56,944,481	42,226,171	6,481,207	6,608,548	1,313,163	149,648	66,526	99,218
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	26,894,603	2,903,767	1,983,552	904,844	807,836	5,465	657,882
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(322,565,780)	(34,826,911)	(23,790,128)	(10,852,428)	(9,688,936)	(65,549)	(7,890,440)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(101,393,558)	(10,947,300)	(7,478,058)	(3,411,293)	(3,045,567)	(20,604)	(2,480,238)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>982,199</u>	<u>106,047</u>	<u>72,440</u>	<u>33,045</u>	<u>29,502</u>	<u>200</u>	<u>24,026</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(396,082,536)	(42,764,397)	(29,212,194)	(13,325,832)	(11,897,165)	(80,488)	(9,688,770)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	20	<u>2,973</u>	<u>2,246</u>	<u>258</u>	<u>208</u>	<u>98</u>	<u>89</u>	<u>0</u>	<u>74</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>3,018,359,891</u>	<u>326,501,425</u>	<u>229,368,359</u>	<u>103,743,889</u>	<u>91,844,369</u>	<u>543,470</u>	<u>75,020,311</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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)		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(103,691,427)	(11,195,398)	(7,647,532)	(3,488,602)	(3,114,588)	(21,071)	(2,536,447)
3	INTEREST ON DEBT		(91,520,085)	(71,836,965)	(7,770,734)	(5,458,967)	(2,469,105)	(2,185,896)	(12,935)	(1,785,483)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(6,066,400)</u>	<u>(654,980)</u>	<u>(447,414)</u>	<u>(204,098)</u>	<u>(182,217)</u>	<u>(1,233)</u>	<u>(148,393)</u>
5	STATE TAXABLE INCOME		61,583,466	(22,745,234)	9,940,764	34,305,082	28,428,887	16,775,298	1,789,956	(6,911,287)
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		61,583,466	(22,745,234)	9,940,764	34,305,082	28,428,887	16,775,298	1,789,956	(6,911,287)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	(1,703,618)	744,563	2,569,451	2,129,324	1,256,470	134,068	(517,655)
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		4,612,602	(1,703,618)	744,563	2,569,451	2,129,324	1,256,470	134,068	(517,655)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	1,703,618	(744,563)	(2,569,451)	(2,129,324)	(1,256,470)	(134,068)	517,655
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(175,750,681)</u>	<u>(18,975,520)</u>	<u>(12,962,104)</u>	<u>(5,912,969)</u>	<u>(5,279,038)</u>	<u>(35,714)</u>	<u>(4,299,124)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	(15,197,505)	9,841,792	32,327,441	26,548,400	15,722,491	1,655,412	(6,222,432)
14	FEDERAL INCOME TAX @ 21%		13,581,876	(3,191,476)	2,066,776	6,788,763	5,575,164	3,301,723	347,637	(1,306,711)
15	DEFERRED INCOME TAXES	12	27,772,893	21,867,265	2,360,974	1,612,772	735,704	656,829	4,444	534,906
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	(2,498,191)	(1,966,976)	(212,371)	(145,070)	(66,177)	(59,082)	(400)	(48,115)
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		38,856,578	16,708,813	4,215,379	8,256,464	6,244,691	3,899,470	351,681	(819,920)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>(1,703,618)</u>	<u>744,563</u>	<u>2,569,451</u>	<u>2,129,324</u>	<u>1,256,470</u>	<u>134,068</u>	<u>(517,655)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>15,005,195</u>	<u>4,959,942</u>	<u>10,825,915</u>	<u>8,374,014</u>	<u>5,155,940</u>	<u>485,748</u>	<u>(1,337,575)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,882,273,033	3,920,170,496	422,968,649	288,598,309	131,894,010	117,901,753	739,817	96,010,657
22	PERCENT		100.000%	78.746%	8.496%	5.797%	2.649%	2.368%	0.015%	1.929%
23	GROSS PLANT	12	5,219,879,725	4,109,919,014	443,755,596	303,140,960	138,264,408	123,431,785	855,060	100,512,902
24	PERCENT		100.000%	78.736%	8.501%	5.807%	2.649%	2.365%	0.016%	1.926%
25	MAINS - ACCOUNT 376	13	3,557,111,303	2,687,555,974	308,205,145	248,306,995	117,768,867	106,920,331	214,078	88,139,913
26	PERCENT		100.000%	75.554%	8.664%	6.981%	3.311%	3.006%	0.006%	2.478%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**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	4,481,541,259	3,612,310,029	380,370,843	261,281,628	119,865,471	107,497,656	215,632	88,423,512
28	PERCENT		100.000%	79.045%	8.323%	5.717%	2.623%	2.352%	0.005%	1.935%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	47,724,479	38,574,325	4,108,185	2,639,822	1,270,144	1,129,648	2,356	851,307
36	PERCENT		100.000%	79.410%	8.457%	5.434%	2.615%	2.326%	0.005%	1.753%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,736	61,440,137	6,263,334	3,701,386	1,679,767	1,458,754	4,359	1,097,859
38	PERCENT		100.000%	81.221%	8.280%	4.893%	2.221%	1.928%	0.006%	1.451%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	37,522,488	30,806,142	3,192,007	1,879,708	873,834	768,983	1,814	574,105
48	PERCENT		100.000%	80.862%	8.379%	4.934%	2.294%	2.019%	0.005%	1.507%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

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

DOCKET NO.: R-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: PEAK & AVERAGE

FORECASTED TEST YEAR: DECEMBER 31, 2026

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.)
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, 2026

**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]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	163,730,695	15,662,323	15,018,964	9,722,601	10,893,836	33,631	8,541,695
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	443,881,612	56,547,461	60,126,641	25,932,665	22,848,056	269,842	18,385,632
7	OPERATING INCOME BEFORE TAXES		401,512,650	284,277,819	39,317,229	47,277,578	30,812,028	13,267,346	1,825,195	(15,264,545)
8	INCOME TAXES		72,811,321	55,485,338	7,488,589	9,072,204	5,920,879	787,551	485,748	(6,428,989)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(47,046)</u>	<u>(6,912)</u>	<u>(8,131)</u>	<u>(5,285)</u>	<u>(6,202)</u>	<u>(13)</u>	<u>(5,169)</u>
10	NET INCOME TAXES		72,732,564	55,438,292	7,481,677	9,064,073	5,915,595	781,348	485,736	(6,434,157)
11	OPERATING INCOME		328,780,086	228,839,527	31,835,551	38,213,505	24,896,434	12,485,998	1,339,459	(8,830,387)
12	RATE BASE [PAGE 10]		3,845,381,715	2,274,751,514	337,242,890	406,135,193	262,707,893	307,492,912	543,470	256,507,842
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	10.060%	9.440%	9.409%	9.477%	4.061%	246.464%	-3.443%
14	UNITIZED RETURN		1.00000	1.17661	1.10409	1.10047	1.10842	0.47497	28.82620	(0.40269)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 2 OF 30

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]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	162,736,228	15,518,850	14,856,457	9,620,896	10,808,573	33,631	8,541,687
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	442,887,144	56,403,987	59,964,133	25,830,960	22,762,793	269,842	18,385,623
7	OPERATING INCOME BEFORE TAXES		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
8	INCOME TAXES [PAGE 11]		43,469,179	35,867,680	4,658,313	5,866,448	3,914,565	(894,416)	485,748	(6,429,160)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(47,046)</u>	<u>(6,912)</u>	<u>(8,131)</u>	<u>(5,285)</u>	<u>(6,202)</u>	<u>(13)</u>	<u>(5,169)</u>
10	NET INCOME TAXES		43,390,422	35,820,634	4,651,402	5,858,317	3,909,281	(900,618)	485,736	(6,434,328)
11	OPERATING INCOME		249,112,929	175,575,417	24,151,041	29,509,523	19,449,069	7,919,272	1,339,459	(8,830,852)
12	RATE BASE [PAGE 10]		3,845,381,715	2,274,751,514	337,242,890	406,135,193	262,707,893	307,492,912	543,470	256,507,842
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	7.718%	7.161%	7.266%	7.403%	2.575%	246.464%	-3.443%
14	UNITIZED RETURN		1.00000	1.19142	1.10543	1.12164	1.14279	0.39750	38.04631	(0.53149)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	98,354,255	58,733,227	8,626,652	10,151,143	6,606,455	7,757,200	14,753	6,464,825	
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0	
		DISTRIBUTION PLANT										
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	11,083	1,981	2,839	1,902	2,254	0	1,886	
4	374.20	LAND - OTHER DISTRIBUTION	5	3,361,033	1,697,456	303,400	434,817	291,301	345,245	0	288,814	
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	48,161	8,608	12,337	8,265	9,796	0	8,194	
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	11,269,188	5,691,390	1,017,270	1,457,895	976,701	1,157,571	0	968,361	
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	3,233,314	1,632,953	291,871	418,294	280,231	332,126	0	277,839	
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	3,549	634	909	609	722	0	604	
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,026	362	519	348	412	0	345	
13	375.40	M & R STRUCTURES - REGULATING	5	8,776,354	4,432,410	792,242	1,135,397	760,647	901,507	0	754,152	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	27,126	0	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812	
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	31,075,440	4,564,316	5,370,916	3,495,441	4,104,294	7,806	3,420,505	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	3,747,780	550,469	647,747	421,559	494,989	941	412,522	
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,341	1,491	2,137	1,431	1,696	0	1,419	
19	376.00	MAINS	5	3,505,714,084	1,770,525,841	316,460,810	453,534,231	303,840,240	360,106,951	0	301,246,011	
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0	
21	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	11,876,258	2,122,743	3,042,198	2,038,087	2,415,510	0	2,020,685	
22	376.30	MAINS-BARE STEEL	5	27,518,961	13,898,176	2,484,137	3,560,128	2,385,068	2,826,748	0	2,364,704	
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0	
24	376.80	MAINS-CAST IRON	5	148,698	75,099	13,423	19,237	12,888	15,274	0	12,778	
25	378.10	M & R EQUIP - GENERAL	5	1,442,416	728,478	130,207	186,605	125,014	148,165	0	123,947	
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	195,425,261	98,697,574	17,641,038	25,282,166	16,937,507	20,074,083	0	16,792,893	
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	405,818	204,954	36,633	52,501	35,172	41,686	0	34,872	
29	379.10	M & R EQUIP - CITY GATE	5	120,061	60,636	10,838	15,532	10,406	12,333	0	10,317	
30	379.11	M & R EQUIP - EXCHANGE GAS	5	(903)	(456)	(82)	(117)	(78)	(93)	0	(78)	
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599	
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737	
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319	
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230	
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455	
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890	
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142	
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120	
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0	
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355	
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,615	1,706	2,008	1,307	1,534	3	1,279	
44	387.20	OTHER EQUIP ODORIZATON	11	117,248	70,016	10,284	12,101	7,876	9,247	18	7,707	
45	387.42	OTHER EQUIP RADIO	11	119,609	71,426	10,491	12,345	8,034	9,434	18	7,862	
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	331,394	48,675	57,276	37,276	43,769	83	36,477	
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	10,789,713	1,584,778	1,864,837	1,213,653	1,425,053	2,710	1,187,635	
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	2,201,372	1,314,571	193,082	227,204	147,866	173,622	330	144,696	
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,020,234,200	443,619,938	521,993,548	339,741,378	398,896,577	821,311	332,442,053	
51	389-398	GENERAL PLANT	11	55,647,899	33,230,699	4,880,877	5,743,420	3,737,869	4,388,950	8,347	3,657,736	
52		TOTAL GROSS PLANT		5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE												111, SCHEDULE 2
PEAK & AVERAGE												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	41,363,773	24,700,791	3,628,017	4,269,155	2,778,405	3,262,361	6,205	2,718,841	
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	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	235,974	119,176	21,301	30,528	20,452	24,239	0	20,277	
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	1,435,147	724,807	129,551	185,665	124,384	147,418	0	123,322	
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	1,968,302	994,071	177,679	254,639	170,593	202,184	0	169,136	
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	1,765,144	891,468	159,340	228,357	152,985	181,316	0	151,679	
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	6,132	0	0	0	0	0	6,132	0	
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745	
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	6,977,647	1,024,867	1,205,980	784,863	921,574	1,753	768,037	
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	3,058,744	449,264	528,657	344,055	403,984	768	336,679	
18	375.80	M & R STRUCTURES - COMMUNICATION	5	10,023	5,062	905	1,297	869	1,030	0	861	
19	376.00	MAINS	5	486,236,062	245,568,661	43,892,529	62,904,359	42,142,080	49,946,168	0	41,782,265	
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0	
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0	
22	376.30	MAINS-BARE STEEL	5	19,509,764	9,853,211	1,761,146	2,523,978	1,690,911	2,004,043	0	1,676,474	
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	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	41,095,596	20,754,920	3,709,700	5,316,537	3,561,755	4,221,340	0	3,531,345	
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113	
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	54,111	27,328	4,885	7,000	4,690	5,558	0	4,650	
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0	
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919	
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0	
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144	
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100	
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928	
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239	
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259	
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121	
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868	
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	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	4,981,199	2,974,573	436,901	514,110	334,587	392,867	747	327,414	
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0	
49	387.50	GPS EQUIPMENT	11	2,166,114	1,293,517	189,990	223,565	145,498	170,841	325	142,379	
50		TOTAL DISTRIBUTION PLANT		864,479,709	545,385,382	76,453,436	81,151,349	51,510,653	59,976,306	284,631	49,717,951	
51	389-398	GENERAL PLANT	11	14,175,807	8,465,225	1,243,360	1,463,085	952,189	1,118,046	2,126	931,776	
52		TOTAL DEPRECIATION RESERVE		927,212,098	583,822,647	82,172,054	87,779,597	55,407,329	64,359,518	302,385	53,368,568	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	17,676,167	10,555,500	1,550,377	1,824,357	1,187,308	1,394,119	2,651	1,161,855
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	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	184,111	92,983	16,620	23,818	15,957	18,912	0	15,821
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	34,435	17,391	3,108	4,455	2,985	3,537	0	2,959
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	223,616	112,935	20,186	28,929	19,381	22,970	0	19,215
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	799,338	117,406	138,153	89,912	105,573	201	87,984
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	600,384	88,184	103,767	67,533	79,296	151	66,085
18	375.80	M & R STRUCTURES - COMMUNICATION	5	332	168	30	43	29	34	0	29
19	376.00	MAINS	5	80,661,684	40,737,377	7,281,330	10,435,202	6,990,948	8,285,568	0	6,931,259
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	980,880	495,384	88,544	126,896	85,013	100,756	0	84,287
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	6,375,903	3,220,086	575,553	824,851	552,600	654,933	0	547,881
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
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	8,772	4,430	792	1,135	760	901	0	754
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	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	939,060	560,769	82,365	96,920	63,077	74,064	141	61,724
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	14,087	2,069	2,435	1,585	1,861	4	1,551
50		TOTAL DISTRIBUTION PLANT		129,045,893	79,737,446	11,153,018	12,522,688	8,153,125	9,535,032	26,870	7,917,714
51	389-398	GENERAL PLANT	11	2,444,091	1,459,513	214,371	252,255	164,170	192,766	367	160,650
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	91,902,703	12,941,914	14,624,838	9,509,336	11,121,997	30,157	9,240,218
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	3,275,232	481,061	566,074	368,406	432,577	823	360,508
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 7 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>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</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	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	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	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460	526,354
20	871.00	LOAD DISPATCHING	13	329,704	166,510	29,759	42,651	28,572	33,864	20	28,328
21	874.00	MAINS & SERVICES	14	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961	1,287,174
22	875.00	M & R - GENERAL	13	854,431	431,513	77,121	110,529	74,045	87,759	51	73,413
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184	210,758
27	881.00	RENTS	18	<u>24,285</u>	<u>15,330</u>	<u>2,111</u>	<u>2,260</u>	<u>1,480</u>	<u>1,712</u>	<u>1</u>	<u>1,391</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	28,097,860	3,687,615	3,639,326	2,356,513	2,703,534	2,012	2,177,848
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	125,097	17,227	18,442	12,081	13,969	10	11,350
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	144,650	25,852	37,051	24,821	29,418	17	24,609
31	887.00	MAINS	13	13,348,810	6,741,549	1,204,864	1,726,802	1,156,808	1,371,056	801	1,146,930
32	889.00	M & R - GENERAL	13	1,792,209	905,119	161,765	231,840	155,313	184,078	108	153,987
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>602,200</u>	<u>82,931</u>	<u>88,779</u>	<u>58,156</u>	<u>67,247</u>	<u>48</u>	<u>54,635</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	11,432,304	1,756,058	2,188,400	1,461,150	1,710,716	1,046	1,408,675
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>39,530,164</u>	<u>5,443,673</u>	<u>5,827,726</u>	<u>3,817,663</u>	<u>4,414,250</u>	<u>3,059</u>	<u>3,586,523</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		52,281,429	49,878,369	1,063,582	473,518	475,639	332,017	23,420	34,884
<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	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		2,681,113	2,561,195	101,652	16,504	1,431	260	29	43
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		3,861	3,541	272	44	4	1	0	0
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	24,436,299	3,057,378	2,921,375	1,840,921	2,106,434	2,165	1,710,689
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,019,011	377,727	360,925	227,439	260,242	267	211,349
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	17,816,190	2,229,095	2,129,936	1,342,191	1,535,774	1,578	1,247,241
30	924.00	PROPERTY INSURANCE	19	258,264	174,940	21,888	20,914	13,179	15,080	16	12,247
31	925.00	INJURIES AND DAMAGES	19	5,007,540	3,391,957	424,389	405,511	255,535	292,390	301	237,458
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	11,231,701	1,438,440	1,380,426	881,944	1,013,229	838	820,409
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	2,569,030	321,427	307,129	193,539	221,453	228	179,848
34	930.00	MISCELLANEOUS GENERAL	19	924,448	626,193	78,347	74,862	47,175	53,979	56	43,837
35	931.00	RENTS-GENERAL	19	3,238,811	2,193,874	274,489	262,279	165,277	189,114	194	153,584
36	932.00	MAINTENANCE	19	6,401,831	4,336,408	542,555	518,420	326,685	373,803	384	303,575
37		TOTAL ADMINISTRATIVE & GENERAL		103,224,760	69,795,604	8,765,736	8,381,777	5,293,884	6,061,498	6,026	4,920,236
38		TOTAL O & M EXPENSES		467,147,805	344,793,669	42,592,298	44,374,078	15,696,552	10,911,023	238,500	8,541,687

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**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	97,544	65,342	8,368	8,031	5,131	5,895	5	4,773
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,000,310</u>	<u>256,179</u>	<u>245,847</u>	<u>157,070</u>	<u>180,451</u>	<u>149</u>	<u>146,111</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,065,651</u>	<u>264,547</u>	<u>253,878</u>	<u>162,201</u>	<u>186,346</u>	<u>154</u>	<u>150,884</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	819,399	120,352	141,621	92,168	108,222	206	90,192
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	37,943	25,702	3,216	3,073	1,936	2,216	2	1,799
9	408.00	OTHER	19	<u>7,069</u>	<u>4,788</u>	<u>599</u>	<u>572</u>	<u>361</u>	<u>413</u>	<u>0</u>	<u>335</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>849,889</u>	<u>124,167</u>	<u>145,266</u>	<u>94,465</u>	<u>110,851</u>	<u>209</u>	<u>92,327</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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]		5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(583,822,647)	(82,172,054)	(87,779,597)	(55,407,329)	(64,359,518)	(302,385)	(53,368,568)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	2,536,993,642	376,340,599	451,573,430	294,949,908	346,687,795	557,432	289,196,046
WORKING CAPITAL											
6	154.00	MATERIALS & SUPPLIES	11	948,060	566,145	83,154	97,849	63,681	74,773	142	62,316
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	3,778,067	472,697	451,670	284,622	325,673	335	264,487
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		56,944,481	41,293,680	6,494,690	6,830,198	1,512,475	420,109	66,526	326,803
DEFERRED INCOME TAXES											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	20,404,592	2,997,702	3,526,467	2,291,998	2,689,939	5,465	2,241,786
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(244,726,546)	(35,953,532)	(42,295,381)	(27,489,540)	(32,262,314)	(65,549)	(26,887,310)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(76,926,001)	(11,301,436)	(13,294,898)	(8,640,911)	(10,141,159)	(20,604)	(8,451,609)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>745,181</u>	<u>109,477</u>	<u>128,788</u>	<u>83,705</u>	<u>98,237</u>	<u>200</u>	<u>81,871</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(300,502,774)	(44,147,789)	(51,935,024)	(33,754,748)	(39,615,297)	(80,488)	(33,015,262)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	5	<u>2,973</u>	<u>1,502</u>	<u>268</u>	<u>385</u>	<u>258</u>	<u>305</u>	<u>0</u>	<u>255</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>2,274,751,514</u>	<u>337,242,890</u>	<u>406,135,193</u>	<u>262,707,893</u>	<u>307,492,912</u>	<u>543,470</u>	<u>256,507,842</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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)		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(78,669,364)	(11,557,559)	(13,596,199)	(8,836,739)	(10,370,986)	(21,071)	(8,643,147)
3	INTEREST ON DEBT		(91,520,085)	(54,139,086)	(8,026,381)	(9,666,018)	(6,252,448)	(7,318,331)	(12,935)	(6,104,887)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(4,602,500)</u>	<u>(676,168)</u>	<u>(795,437)</u>	<u>(516,988)</u>	<u>(606,748)</u>	<u>(1,233)</u>	<u>(505,662)</u>
5	STATE TAXABLE INCOME		61,583,466	73,985,101	8,542,335	11,310,188	7,752,175	(11,277,412)	1,789,956	(30,518,876)
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		61,583,466	73,985,101	8,542,335	11,310,188	7,752,175	(11,277,412)	1,789,956	(30,518,876)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	5,541,484	639,821	847,133	580,638	(844,678)	134,068	(2,285,864)
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		4,612,602	5,541,484	639,821	847,133	580,638	(844,678)	134,068	(2,285,864)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	(5,541,484)	(639,821)	(847,133)	(580,638)	844,678	(134,068)	2,285,864
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(133,339,802)</u>	<u>(19,589,362)</u>	<u>(23,044,732)</u>	<u>(14,977,737)</u>	<u>(17,578,193)</u>	<u>(35,714)</u>	<u>(14,649,610)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	72,514,765	8,573,260	11,475,976	7,799,975	(9,714,862)	1,655,412	(27,628,927)
14	FEDERAL INCOME TAX @ 21%		13,581,876	15,228,101	1,800,385	2,409,955	1,637,995	(2,040,121)	347,637	(5,802,075)
15	DEFERRED INCOME TAXES	12	27,772,893	16,590,415	2,437,349	2,867,274	1,863,561	2,187,115	4,444	1,822,735
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	(2,498,191)	(1,492,320)	(219,241)	(257,913)	(167,629)	(196,733)	(400)	(163,956)
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		38,856,578	30,326,196	4,018,492	5,019,315	3,333,927	(49,738)	351,681	(4,143,296)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>5,541,484</u>	<u>639,821</u>	<u>847,133</u>	<u>580,638</u>	<u>(844,678)</u>	<u>134,068</u>	<u>(2,285,864)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>35,867,680</u>	<u>4,658,313</u>	<u>5,866,448</u>	<u>3,914,565</u>	<u>(894,416)</u>	<u>485,748</u>	<u>(6,429,160)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
22	PERCENT		100.000%	59.716%	8.771%	10.321%	6.717%	7.887%	0.015%	6.573%
23	GROSS PLANT	12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
24	PERCENT		100.000%	59.736%	8.776%	10.324%	6.710%	7.875%	0.016%	6.563%
25	MAINS - ACCOUNT 376	13	3,557,111,303	1,796,375,374	321,081,113	460,155,794	308,276,283	365,364,483	214,078	305,644,179
26	PERCENT		100.000%	50.503%	9.026%	12.936%	8.666%	10.271%	0.006%	8.592%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	4,264,036,994	2,721,129,429	393,246,811	473,130,427	310,372,886	365,941,809	215,632	305,927,777
28	PERCENT		100.000%	59.543%	8.605%	10.353%	6.792%	8.008%	0.005%	6.694%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	45,793,750	30,662,965	4,222,544	4,520,487	2,961,341	3,424,058	2,356	2,782,036
36	PERCENT		100.000%	63.124%	8.693%	9.306%	6.096%	7.049%	0.005%	5.727%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	72,058,769	51,241,039	6,410,844	6,125,961	3,859,949	4,416,616	4,359	3,586,826
38	PERCENT		100.000%	67.737%	8.475%	8.098%	5.103%	5.839%	0.006%	4.742%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	36,232,376	25,519,592	3,268,483	3,136,444	2,003,877	2,302,167	1,814	1,864,216
48	PERCENT		100.000%	66.987%	8.579%	8.233%	5.260%	6.043%	0.005%	4.893%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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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	58,213,039	34,762,498	5,105,866	6,008,168	3,910,170	4,591,262	8,732	3,826,343
2	376.00	MAINS [2]	6	1,896,416,034	1,739,051,431	133,393,904	21,657,071	1,877,452	341,355	37,928	56,892
3	376.00	DIRECT - MAINS - MLDS [2]	Pg 3	72,745	0	0	0	0	0	72,745	0
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,720,699	11,665,135	894,774	145,270	12,593	2,290	254	382
5	376.30	MAINS-BARE STEEL [2]	6	14,886,382	13,651,110	1,047,108	170,002	14,738	2,680	298	447
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	43,060	0	0	0	0	0	43,060	0
7	376.80	MAINS-CAST IRON [2]	6	80,438	73,763	5,658	919	80	14	2	2
8	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,603	577,326	0	283,599
9	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,471	8,947	10,737
12	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
13	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
14	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,125	8,713	10,455
15	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
16	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
17	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,154	0	1,174,120
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	474,267	0	0	0	0	0	474,267	0
19	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
20	389-398	GENERAL PLANT [1]	11	<u>34,676,432</u>	<u>20,707,378</u>	<u>3,041,470</u>	<u>3,578,955</u>	<u>2,329,216</u>	<u>2,734,930</u>	<u>5,201</u>	<u>2,279,282</u>
21		TOTAL GROSS PLANT		3,213,312,143	2,883,139,626	238,826,153	56,187,001	14,816,555	11,886,780	666,834	7,789,193
22	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	25,775,422	15,392,051	2,260,762	2,660,281	1,731,335	2,032,908	3,866	1,694,218
23	376.00	MAINS [2]	6	263,029,398	241,203,219	18,501,488	3,003,796	260,399	47,345	5,261	7,891
24	376.00	DIRECT - MAINS - MLDS [2]	Pg 4	25,206	0	0	0	0	0	25,206	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	10,553,807	9,678,052	742,355	120,524	10,448	1,900	211	317
27	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	41,343	0	0	0	0	0	41,343	0
28	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
29	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,918
30	380.00	DIRECT - SERVICES	Pg 4	1,324	0	0	0	0	0	1,324	0
31	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
32	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,143
33	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
34	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,730	3,273	3,928
35	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
36	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
37	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
38	385.00	IND M&R EQUIPMENT	17	3,362,364	0	45,493	584,446	1,191,521	1,116,036	0	424,868
39	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	126,648	0	0	0	0	0	126,648	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	<u>8,833,512</u>	<u>5,275,020</u>	<u>774,787</u>	<u>911,707</u>	<u>593,347</u>	<u>696,699</u>	<u>1,325</u>	<u>580,627</u>
42		TOTAL DEPRECIATION RESERVE		596,079,667	523,690,540	46,773,729	13,909,580	4,601,133	4,106,998	214,061	2,783,629

- [1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 62.314% (PAGE 17)
[2] CUSTOMER PORTION OF MAINS @ 54.095% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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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	636,059	576,385	47,021	9,499	1,748	930	133	343
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(309,674,015)	(277,854,558)	(23,016,206)	(5,414,866)	(1,427,904)	(1,145,555)	(64,264)	(750,662)
3	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>1,995</u>	<u>1,808</u>	<u>147</u>	<u>30</u>	<u>5</u>	<u>3</u>	<u>0</u>	<u>1</u>
5	TOTAL CUSTOMER-BASED RATE BASE			2,303,383,305	2,079,138,185	167,638,509	36,538,287	8,789,271	6,635,160	388,642	4,255,247
6	EQUITY CAPITAL @ 54.400%			1,253,040,518	1,131,051,172	91,195,349	19,876,828	4,781,364	3,609,527	211,421	2,314,854
7	RETURN ON RATE BASE @ 8.550%			196,939,273	177,766,315	14,333,093	3,124,024	751,483	567,306	33,229	363,824
8	RETURN ON EQUITY @ 11.350%			142,220,099	128,374,308	10,350,672	2,256,020	542,685	409,681	23,996	262,736
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	11,014,727	6,577,554	966,102	1,136,830	739,859	868,732	1,652	723,998
10	376.00	MAINS [2]	6	43,633,938	40,013,194	3,069,211	498,300	43,198	7,854	873	1,309
11	376.00	DIRECT - MAINS - MLDS [2]		1,373	0	0	0	0	0	1,373	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	530,607	486,577	37,323	6,060	525	96	11	16
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	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
17	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
20	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
21	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
22	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
23	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
24	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
25	385.00	IND M&R EQUIPMENT	17	489,569	(0)	6,624	85,097	173,489	162,498	0	61,862
26	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	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>1,523,011</u>	<u>909,481</u>	<u>133,583</u>	<u>157,190</u>	<u>102,301</u>	<u>120,120</u>	<u>228</u>	<u>100,108</u>
29	TOTAL DEPRECIATION EXPENSES			93,940,798	81,068,921	7,083,045	2,534,383	1,149,071	1,183,280	24,632	897,466
30	TOTAL NET SALVAGE AMORTIZED [3]		11	<u>3,417,724</u>	<u>2,040,928</u>	<u>299,769</u>	<u>352,743</u>	<u>229,569</u>	<u>269,556</u>	<u>513</u>	<u>224,647</u>
31	TOTAL DEPRECIATION & AMORTIZATION EXPENSES			<u>97,358,522</u>	<u>83,109,849</u>	<u>7,382,813</u>	<u>2,887,127</u>	<u>1,378,639</u>	<u>1,452,836</u>	<u>25,145</u>	<u>1,122,113</u>

[1] INTANGIBLE PLANT @ 62.314% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[2] MAINS @ 54.095% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[3] GENERAL PLANT & NET SALVAGE @ 62.314% 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, 2026

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	6,507,195	5,155,965	527,491	305,108	179,543	193,709	316	145,063
2	874.00	MAINS & SERVICES [1]	Pg 18	12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436
3	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
4	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,754	344,109	147,391	13,950	3,378	335	645
5	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
6	880.00	OTHER [5]	Pg 21	2,605,552	2,064,505	211,213	122,168	71,891	77,563	127	58,085
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	140,312	111,176	11,374	6,579	3,871	4,177	7	3,128
8	887.00	MAINS [2]	13	7,221,039	3,646,841	651,771	934,114	625,775	741,673	433	620,432
9	890.00	M & R - INDUSTRIAL	17	128,755	1	1,742	22,380	45,627	42,736	0	16,269
10	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
11	893.00	METERS & HOUSE REGULATORS	23	484,174	388,449	64,613	27,675	2,619	634	63	121
12	894.00	OTHER EQUIPMENT [5]	Pg 21	675,445	535,187	54,753	31,670	18,637	20,107	33	15,058
13		TOTAL DISTRIBUTION		35,735,930	28,497,106	2,870,773	1,622,438	952,775	1,025,449	1,654	765,735
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	752,261	689,838	52,914	8,591	745	135	15	23
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,290	556,364	90,328	7,831	1,424	158	237
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,949	281,081	271,628	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(1)	1,092	17,989	434,626	307,508	21,632	32,220
20	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
21	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	(1)	82	1,343	32,437	22,950	1,614	2,405
22	905.00	MISCELLANEOUS	6	464	426	33	5	0	0	0	0
23	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
24		TOTAL CUSTOMER ACCOUNTS		19,231,279	16,904,741	1,024,547	436,031	475,639	332,017	23,419	34,885
25	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
26	908.00	CUSTOMER ASSISTANCE	6	119	110	8	1	0	0	0	0
27	908.00	RIDER EE - ENERGY EFFICIENCY	6	1,235,965	1,133,404	86,938	14,115	1,224	222	25	37
28	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,046	91	16	2	3
29	910.00	MISCELLANEOUS	6	1,353,395	1,241,089	95,198	15,456	1,340	244	27	41
30	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
31	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
32	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
33		TOTAL CUST SERVICE & INFORMATION		2,681,113	2,458,633	188,590	30,618	2,655	482	54	81
34	912.00	DEMONSTRATION	6	3,861	3,540	272	44	4	1	0	0
35	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
36		TOTAL SALES		3,861	3,540	272	44	4	1	0	0
37	920-931	CUSTOMER-RELATED A&G [3]		46,011,405	31,110,692	3,907,239	3,736,093	2,359,696	2,701,852	2,686	2,193,146
38		TOTAL CUST-RELATED O&M [LINES 13, 24, 32, 35 & 36]		103,663,587	78,974,712	7,991,421	5,825,224	3,790,769	4,059,801	27,813	2,993,847
39		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		97,358,522	83,109,849	7,382,813	2,887,127	1,378,639	1,452,836	25,145	1,122,113
40		INCOME TAXES		52,380,962	47,281,431	3,812,247	830,913	199,876	150,889	8,838	96,768
41		RETURN ON RATE BASE [PAGE 15, LINE 7]		196,939,274	177,766,315	14,333,093	3,124,024	751,483	567,306	33,229	363,824
42		TOTAL ANNUAL CUSTOMER-BASED COST		450,342,345	387,132,307	33,519,574	12,667,288	6,120,767	6,230,832	95,025	4,576,552
43		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,467,378	5,017,029	381,930	61,816	5,374	951	134	144
44		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 82.37	\$ 77.16	\$ 87.76	\$ 204.92	\$ 1,138.96	\$ 6,551.87	\$ 709.14	\$ 31,781.61

[1] MAINS AND SERVICES @ 64.269% OF TOTAL ACCOUNT 874. (PAGE 18)

[2] MAINS @ 54.095% OF ACCOUNT 887. (PAGE 17)

[3] CUSTOMER-RELATED A&G @ 44.574% OF A&G (PAGE 20).

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

[5] CUSTOMER-RELATED (SEE WORKPAPER).

ALLOCATED COST OF SERVICE PEAK & AVERAGE					111, SCHEDULE 2 PAGE 17 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) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		5,007,562,848						
2		CUSTOMER COMPONENT-MAINS [2]:		54.095%						
3	376.00	MAINS [2]	Pg 14	1,896,416,034						
4	376.00	DIRECT - MAINS - MLDS [2]	Pg 14	72,745						
5	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	12,720,699						
6	376.30	MAINS-BARE STEEL [2]	Pg 14	14,886,382						
7	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	43,060						
8	376.80	MAINS-CAST IRON [2]	Pg 14	80,438						
9	380.00	SERVICES	Pg 14	1,012,851,914						
10	380.00	DIRECT - SERVICES	Pg 14	1,554						
11	380.12	CSL REPLACEMENT	Pg 14	-						
12	381.00	METERS	Pg 14	59,647,664						
13	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	16,319						
14	381.10	AUTOMATIC METER READING	Pg 14	29,057,053						
15	382.00	METER INSTALLATIONS	Pg 14	58,083,634						
16	383.00	HOUSE REGULATORS	Pg 14	22,247,918						
17	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,546,998						
18	385.00	IND M&R EQUIPMENT	Pg 14	9,291,861						
19	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	474,267						
20	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	984,132						
21		CUSTOMER-RELATED GROSS PLANT		3,120,422,672						
22		GENERAL PLANT	Pg 3	55,647,899						
23		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		62.314%						
24		CUSTOMER-RELATED GENERAL PLANT		34,676,432						
25		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	93,418,877						
26		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		62.314%						
27		CUSTOMER-RELATED INTANGIBLE PLANT		58,213,039						
[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, 2026

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ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2

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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	3,505,714,084							
2	376.00	DIRECT - MAINS - MLDS	Pg 3	134,476							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	27,518,961							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,601							
6	376.80	MAINS-CAST IRON	Pg 3	148,698							
7		TOTAL MAINS		3,557,111,302	54.095%	1,924,219,359					
8	380.00	SERVICES	Pg 3	1,012,851,914							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		1,012,851,914	100.000%	1,012,851,914					
11		TOTAL MAINS AND SERVICES		4,569,963,216	64.269%	2,937,071,273					
12		TOTAL ACCOUNT 874	Pg 7			19,228,767					
13		PERCENTAGE CUSTOMER-RELATED (Line 12)				64.269%					
14		CUSTOMER-RELATED ACCOUNT 874				12,358,136					
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	1,924,219,358	1,764,441,439	135,341,444	21,973,263	1,904,863	346,339	154,287	57,723
16		Services	Pg 14	1,012,853,468	924,754,055	72,165,699	12,974,633	2,096,603	577,326	1,554	283,599
17		Total Customer Based Mains and Services		2,937,072,826	2,689,195,494	207,507,143	34,947,896	4,001,466	923,664	155,841	341,322
				100.000%	91.560%	7.065%	1.190%	0.136%	0.031%	0.005%	0.012%
18		Account 874	Line 14	12,358,136							
19		CUSTOMER BASED ACCOUNT 874		12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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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) \$
1		TOTAL ACCOUNT 887	Pg 7	13,348,810							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.095%							
3		CUSTOMER-RELATED ACCOUNT 887		7,221,039							
4		Total Customer Based Mains	Pg 18	1,924,219,358 100.000%	1,764,441,439 91.696%	135,341,444 7.034%	21,973,263 1.142%	1,904,863 0.099%	346,339 0.018%	154,287 0.008%	57,723 0.003%
5		Account 887		7,221,039							
6		CUSTOMER BASED ACCOUNT 887		7,221,039	6,621,439	507,897	82,459	7,148	1,300	579	217

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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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) \$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	118,891,560						
2	874.00	MAINS & SERVICES	Pg 16	12,358,136						
3	876.00	M & R - INDUSTRIAL	Pg 16	379,824						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,578,562						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,398,321						
6	887.00	MAINS	Pg 16	7,221,039						
7	890.00	M & R - INDUSTRIAL	Pg 16	128,755						
8	892.00	SERVICES	Pg 16	2,765,810						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	484,174						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	752,261						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	7,909,632						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	373,107						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	8,672,658						
15	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	Pg 16	815,066						
16	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	Pg 16	647,261						
17	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	Pg 16	60,830						
18	905.00	MISCELLANEOUS	Pg 16	464						
19	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
20	907.00	SUPERVISION	Pg 16	0						
21	908.00	CUSTOMER ASSISTANCE	Pg 16	119						
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	91,634						
23	910.00	MISCELLANEOUS	Pg 16	1,353,395						
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	3,861						
28	913.00	ADVERTISING	Pg 16	0						
29		CUSTOMER-RELATED O&M LESS A&G		52,994,909						
30		ADMINISTRATIVE & GENERAL	Pg 8	103,224,760						
31		A&G CUSTOMER-RELATED COSTS PCT [Line 29 / Line 1]		44.574%						
32		CUSTOMER-RELATED A&G		<u>46,011,405</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, 2026

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Witness: K. L. Johnson
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**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
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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	12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436
3	876.00	M & R - INDUSTRIAL	Pg 16	379,824	0	5,139	66,021	134,598	126,071	0	47,995
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,578,562	2,068,754	344,109	147,391	13,950	3,378	335	645
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
6	887.00	MAINS	Pg 16	7,221,039	3,646,841	651,771	934,114	625,775	741,673	433	620,432
7	890.00	M & R - INDUSTRIAL	Pg 16	128,755	1	1,742	22,380	45,627	42,736	0	16,269
8	892.00	SERVICES	Pg 16	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
9	893.00	METERS & HOUSE REGULATORS	Pg 16	484,174	388,449	64,613	27,675	2,619	634	63	121
10		TOTAL		32,314,621	25,786,238	2,593,433	1,462,021	858,376	923,602	1,487	689,464
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961	1,287,174
13	876.00	M & R - INDUSTRIAL	Pg 7	379,824	0	5,139	66,021	134,598	126,071	0	47,995
14	878.00	METERS & HOUSE REGULATORS	Pg 7	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
16	887.00	MAINS	Pg 7	13,348,810	6,741,549	1,204,864	1,726,802	1,156,808	1,371,056	801	1,146,930
17	890.00	M & R - INDUSTRIAL	Pg 7	128,755	0	1,742	22,380	45,627	42,736	0	16,270
18	892.00	SERVICES	Pg 7	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
19	893.00	METERS & HOUSE REGULATORS	Pg 7	484,174	388,448	64,613	27,675	2,619	634	63	121
20		TOTAL		45,313,023	29,015,172	3,928,047	4,098,416	2,678,590	3,088,939	2,160	2,501,699
21		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 20)		71.314%	88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460	526,354
24		PERCENTAGE CUSTOMER RELATED			88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		6,507,195	5,155,965	527,491	305,108	179,543	193,709	316	145,063
26	880.00	OTHER	Pg 7	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184	210,758
27		PERCENTAGE CUSTOMER RELATED			88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
28	880.00	OTHER CUSTOMER RELATED		2,605,552	2,064,505	211,213	122,168	71,891	77,563	127	58,085
29	885.00	SUPERVISION & ENGINEERING	Pg 7	198,176	125,097	17,227	18,442	12,081	13,969	10	11,350
30		PERCENTAGE CUSTOMER RELATED			88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		140,312	111,176	11,374	6,579	3,871	4,177	7	3,128
32	894.00	OTHER EQUIPMENT	Pg 7	953,996	602,200	82,931	88,779	58,156	67,247	48	54,635
33		PERCENTAGE CUSTOMER RELATED			88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		675,445	535,187	54,753	31,670	18,637	20,107	33	15,058

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, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
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WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO. (A)</u>	<u>ACCOUNT TITLE (B)</u>	<u>ALLOC FACTOR (C)</u>	<u>TOTAL COMPANY (D)</u>	<u>RSS/RDS (E)</u>	<u>SGS/DS-1 (F)</u>	<u>SGS/DS-2 (G)</u>	<u>SDS/LGSS (H)</u>	<u>LDS/LGSS (I)</u>	<u>MLDS (J)</u>	<u>FLEX (K)</u>
1		Total Gross Plant	Pg 12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2		Customer Based Gross Plant	Pg 14	3,213,312,143	2,883,139,626	238,826,153	56,187,001	14,816,555	11,886,780	666,834	7,789,193
3		Percent		100.000%	89.725%	7.432%	1.749%	0.461%	0.370%	0.021%	0.242%
4		Customer Based Gross Plant to Total Gross Plant		61.559%							
5		Total Deferred Income Taxes	Pg 10	(503,051,382)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(309,674,015)	(277,854,558)	(23,016,206)	(5,414,866)	(1,427,904)	(1,145,555)	(64,264)	(750,662)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 14	3,120,422,671	2,827,669,750	230,678,818	46,599,879	8,577,169	4,560,587	652,900	1,683,568
9		Percent		100.000%	90.618%	7.393%	1.493%	0.275%	0.146%	0.021%	0.054%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.091%							
11		Materials & Supplies		948,060							
12		CUSTOMER BASED MATERIALS & SUPPLIES		636,059	576,385	47,021	9,499	1,748	930	133	343
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
14		Customer Based Dist Plant Excl 375.7, 375.71, & 387		3,120,422,671	2,827,669,750	230,678,818	46,599,879	8,577,169	4,560,587	652,900	1,683,568
15		Percent		100.000%	90.618%	7.393%	1.493%	0.275%	0.146%	0.021%	0.054%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.091%							
17		Customer Advances	Pg 10	2,973							
18		CUSTOMER BASED ADVANCES		1,995	1,808	147	30	5	3	0	1

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 23 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	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	22,315,901	13,326,164	1,957,328	2,303,224	1,498,959	1,760,055	3,347	1,466,824
2	380.00	SERVICES	15	1,012,851,914	924,754,054	72,165,699	12,974,633	2,096,603	577,326	0	283,599
3	380.00	DIRECT - SERVICES	Pg 14	1,554	0	0	0	0	0	1,554	0
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,471	8,947	10,737
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	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
8	382.00	METER INSTALLATIONS	16	58,083,634	45,446,958	8,409,349	3,765,562	355,472	87,125	8,713	10,455
9	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
10	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
11	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,154	0	1,174,120
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	474,267	0	0	0	0	0	474,267	0
13	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
14		TOTAL GROSS PLANT		1,218,519,215	1,076,554,473	97,294,702	26,929,840	8,171,266	5,974,303	501,960	3,092,671
15	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	9,880,978	5,900,524	866,661	1,019,816	663,705	779,313	1,482	649,477
16	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,918
17	380.00	DIRECT - SERVICES	Pg 14	1,324	0	0	0	0	0	1,324	0
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	17,463,860	13,664,422	2,528,418	1,132,182	106,879	26,196	2,620	3,143
20	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	4,100	0	0	0	0	0	0	4,100
21	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,730	3,273	3,928
22	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
23	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
24	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,892	208,274	40,882	4,194	694	91	121
25	385.00	IND M&R EQUIPMENT	17	3,362,364	0	45,493	584,446	1,191,521	1,116,036	0	424,868
26	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	126,648	0	0	0	0	0	126,648	0
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
28		TOTAL DEPRECIATION RESERVE		297,701,957	258,042,720	25,360,998	8,233,088	2,669,308	2,107,459	138,332	1,150,053

[1] INTANGIBLE PLANT @ 23.888% 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, 2026

**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)
				\$	\$	\$	\$	\$	\$	\$	\$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	243,831	216,726	19,433	5,020	1,360	859	102	331
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXE	Pg 30	(117,431,398)	(103,749,941)	(9,376,506)	(2,595,288)	(787,483)	(575,757)	(48,375)	(298,048)
3	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	765	680	61	16	4	3	0	1
5		TOTAL CUSTOMER-BASED RATE BASE		798,817,246	711,944,682	61,131,814	15,772,704	4,715,839	3,291,949	315,355	1,644,902
6		EQUITY CAPITAL @ 54.400%		434,556,582	387,297,907	33,255,707	8,580,351	2,565,416	1,790,820	171,553	894,827
7		RETURN ON RATE BASE @ 8.550%		68,298,875	60,871,270	5,226,770	1,348,566	403,204	281,462	26,963	140,639
8		RETURN ON EQUITY @ 11.350%		49,322,172	43,958,312	3,774,523	973,870	291,175	203,258	19,471	101,563
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	4,222,483	2,521,499	370,354	435,802	283,624	333,027	633	277,544
10	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
11	380.00	DIRECT - SERVICES	Pg 15	42	0	0	0	0	0	42	0
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
14	381.00	DIRECT - METERS - MLDS FLEX	Pg 15	357	0	0	0	0	0	0	357
15	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
16	382.00	METER INSTALLATIONS	16	1,125,750	880,831	162,986	72,982	6,890	1,689	169	203
17	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
18	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,615	3,137	616	63	10	1	2
19	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,488	162,498	0	61,862
20	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	19,919	0	0	0	0	0	19,919	0
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
22		TOTAL DEPRECIATION EXPENSES		41,459,625	35,603,613	3,247,179	1,171,807	546,811	519,507	21,128	349,580
23		TOTAL NET SALVAGE AMORTIZED [1]	11	1,310,181	782,387	114,916	135,224	88,005	103,334	197	86,118
24		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		42,769,806	36,386,000	3,362,095	1,307,031	634,816	622,841	21,325	435,698

[1] NET SALVAGE @ 23.888% 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, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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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	874.00	MAINS & SERVICES [SERVICES ONLY][1]		4,261,672	3,892,178	303,644	54,592	8,822	2,429	7	0
2	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
3	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
4	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
5	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,269
6	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
7	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
8		TOTAL DISTRIBUTION		16,997,118	14,716,416	1,372,192	435,452	224,586	180,472	405	67,596
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	752,261	689,838	52,914	8,591	745	135	15	23
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	0	1,092	17,989	434,626	307,508	21,632	32,220
15	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
16	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
17	905.00	MISCELLANEOUS	6	464	425	33	5	0	0	0	0
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19		TOTAL CUSTOMER ACCOUNTS		19,231,279	16,904,744	1,024,545	436,030	475,639	332,017	23,420	34,884
20	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
21	908.00	CUSTOMER ASSISTANCE	6	119	109	8	1	0	0	0	0
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,046	91	16	2	3
23	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
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	0	0	0	0	0	0	0	0
27		TOTAL CUST SERVICE & INFORMATION		1,445,148	1,325,229	101,652	16,504	1,431	260	29	43
28	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
29	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
30		TOTAL SALES		3,861	3,541	272	44	4	1	0	0
31		CUSTOMER-RELATED BENEFITS	24	1,054,279	706,230	90,447	86,799	55,455	63,710	53	51,586
32		CUSTOMER-RELATED PAYROLL TAXES	11	952,326	568,691	83,529	98,290	63,968	75,110	143	62,596
33		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30,31 & 32]		39,684,011	34,224,851	2,672,635	1,073,118	821,082	651,570	24,049	216,705
34		DEPRECIATION EXPENSE	Pg 24	42,334,108	36,386,000	3,362,095	1,307,031	634,816	622,841	21,325	435,698
35		INCOME TAXES		18,128,399	16,190,248	1,390,191	358,685	107,242	74,862	7,171	37,407
36		RETURN ON RATE BASE	Pg 24	68,158,235	60,871,270	5,226,770	1,348,566	403,204	281,462	26,963	140,639
37		TOTAL ANNUAL CUSTOMER-BASED COST		168,304,753	147,672,369	12,651,691	4,087,400	1,966,344	1,630,735	79,508	830,450
38		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,467,378	5,017,029	381,930	61,816	5,374	951	134	144
39		MONTHLY CUSTOMER BASED COST/BILL [LINE 37 / LINE 38]		\$ 30.78	\$ 29.43	\$ 33.13	\$ 66.12	\$ 365.90	\$ 1,714.76	\$ 593.35	\$ 5,767.01

[1] MAINS AND SERVICES @ 22.163% 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, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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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		5,007,562,848						
2	380.00	SERVICES	Pg 17	1,012,851,914						
3	380.00	DIRECT - SERVICES	Pg 17	1,554						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	59,647,664						
6	381.00	DIRECT - METERS - MLDS FLEX	Pg 17	16,319						
7	381.10	AUTOMATIC METER READING	Pg 17	29,057,053						
8	382.00	METER INSTALLATIONS	Pg 17	58,083,634						
9	383.00	HOUSE REGULATORS	Pg 17	22,247,918						
10	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,546,998						
11	385.00	IND M&R EQUIPMENT	Pg 17	9,291,861						
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	474,267						
13	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	984,132						
14		CUSTOMER-RELATED GROSS PLANT		1,196,203,314						
15		GENERAL PLANT	Pg 3	55,647,899						
16		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		23.888%						
17		CUSTOMER-RELATED GENERAL PLANT		13,293,170						
18		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 17	93,418,877						
19		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		23.888%						
20		CUSTOMER-RELATED INTANGIBLE PLANT		22,315,901						

[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, 2026

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) \$
LINE NO.	ACCT. NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	3,505,714,084						
2	376.00	DIRECT - MAINS - MLDS	Pg 3	134,476						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	27,518,961						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,601						
6	376.80	MAINS-CAST IRON	Pg 3	148,698						
7		TOTAL MAINS		3,557,111,302	77.837%					
8	380.00	SERVICES	Pg 3	1,012,851,914						
9	380.00	DIRECT - SERVICES	Pg 3	1,554						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		1,012,853,468	22.163%					
12		TOTAL MAINS AND SERVICES		4,569,964,771						
13		TOTAL ACCOUNT 874	Pg 7	19,228,767						
14		PERCENTAGE SERVICES		22.163%						
14		CUSTOMER-RELATED ACCOUNT 874		4,261,672						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	1,012,853,468	924,754,054	72,165,699	12,974,633	2,096,603	577,326	1,554
17	Total Customer Based Mains and Services			1,012,853,468	924,754,054	72,165,699	12,974,633	2,096,603	577,326	1,554
				99.972%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%
18	Account 874		Line 14	4,261,672						
19	CUSTOMER BASED ACCOUNT 874			4,261,672	3,892,178	303,644	54,592	8,822	2,429	7

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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Witness: K. L. Johnson
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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)	ADJUSTED LABOR DOLLARS \$		ADJUSTED BENEFIT DOLLARS \$	ADJUSTED PAYROLL TAXES \$
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	38,770,674			
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			3,413,784	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)				3,083,660
4	874.00	MAINS & SERVICES (1) Alloc 24	2,162,147	5.58%	190,387	171,976
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	208,543	0.54%	18,366	16,590
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,726,846	4.45%	152,050	137,346
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,471,118	11.53%	393,678	355,608
8	890.00	M & R - INDUSTRIAL Alloc 24	37,381	0.10%	3,277	2,960
9	892.00	SERVICES Alloc 24	1,143,449	2.95%	100,672	90,937
10	893.00	METERS & HOUSE REGULATORS Alloc 24	298,366	0.77%	26,286	23,744
11	902.00	METER READING Alloc 24	230,445	0.59%	20,278	18,317
12	903.00	BILLING & ACCOUNTING Alloc 24	1,695,582	4.37%	149,285	134,848
13	920.00	SALARIES Alloc 24	-	0.00%	-	-
14		TOTAL	11,973,875	30.88%	1,054,279	952,326

- (1) MAINS AND SERVICES @ 22.163% 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, 2026

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**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	4,261,672	3,892,178	303,644	54,592	8,822	2,429	7
3	876.00	M & R - INDUSTRIAL	Pg 25	379,824	0	5,139	66,021	134,598	126,071	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0
6	890.00	M & R - INDUSTRIAL	Pg 25	128,755	0	1,742	22,380	45,627	42,736	0
7	892.00	SERVICES	Pg 25	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>484,174</u>	<u>388,448</u>	<u>64,613</u>	<u>27,675</u>	<u>2,619</u>	<u>634</u>	<u>63</u>
9		TOTAL		16,997,118	14,716,416	1,372,192	435,452	224,586	180,472	405
10		TOTAL COMPANY EXPENSES								
11	874.00	MAINS & SERVICES	Pg 21	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961
12	876.00	M & R - INDUSTRIAL	Pg 21	379,824	0	5,139	66,021	134,598	126,071	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0
15	890.00	M & R - INDUSTRIAL	Pg 21	128,755	0	1,742	22,380	45,627	42,736	0
16	892.00	SERVICES	Pg 21	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>484,174</u>	<u>388,448</u>	<u>64,613</u>	<u>27,675</u>	<u>2,619</u>	<u>634</u>	<u>63</u>
18		TOTAL		31,964,213	22,273,622	2,723,183	2,371,614	1,521,782	1,717,883	1,360
19		PERCENTAGE CUSTOMER RELATED (LINE 9 / LINE 18)		53.175%	66.071%	50.389%	18.361%	14.758%	10.506%	29.802%
20		TOTAL COMPANY EXPENSES (PAGE 7)								
21	870.00	SUPERVISION & ENGINEERING	Pg 21	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460
22		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,543,658	3,833,150	402,583	157,040	82,684	68,064	137
24	880.00	OTHER	Pg 21	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184
25		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
26	880.00	OTHER CUSTOMER RELATED		1,819,330	1,534,835	161,199	62,880	33,108	27,253	55
27	885.00	SUPERVISION & ENGINEERING	Pg 21	198,176	125,097	17,227	18,442	12,081	13,969	10
28		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		97,974	82,653	8,681	3,386	1,783	1,468	3
30	894.00	OTHER EQUIPMENT	Pg 21	953,996	602,200	82,931	88,779	58,156	67,247	48
31		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		471,631	397,880	41,788	16,301	8,583	7,065	14

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

Exhibit 111
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Witness: K. L. Johnson
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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) \$
1		Total Gross Plant	Pg 12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2		Customer Based Gross Plant Without Mains	Pg 23	1,218,519,215	1,076,554,473	97,294,702	26,929,840	8,171,266	5,974,303	501,960	3,092,671
3		Percent		100.000%	88.349%	7.985%	2.210%	0.671%	0.490%	0.041%	0.254%
4		Customer Based Gross Plant to Total Gross Plant		23.344%							
5		Total Deferred Income Taxes	Pg 10	(503,051,382)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(117,431,398)	(103,749,941)	(9,376,506)	(2,595,288)	(787,483)	(575,757)	(48,375)	(298,048)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 23	1,196,203,314	1,063,228,309	95,337,374	24,626,616	6,672,307	4,214,248	498,613	1,625,847
9		Percent		100.000%	88.884%	7.970%	2.059%	0.558%	0.352%	0.042%	0.136%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		25.719%							
11		Materials & Supplies	Pg 10	948,060							
12		CUSTOMER BASED MATERIALS & SUPPLIES		243,831	216,726	19,433	5,020	1,360	859	102	331
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
14		Customer Based Gross Plant Without Mains	Pg 23	1,196,203,314	1,063,228,309	95,337,374	24,626,616	6,672,307	4,214,248	498,613	1,625,847
15		Percent		100.000%	88.884%	7.970%	2.059%	0.558%	0.352%	0.042%	0.136%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		25.719%							
17		Customer Advances	Pg 10	2,973							
18		CUSTOMER BASED ADVANCES		765	680	61	16	4	3	0	1

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

DOCKET NO.: R-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2026

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, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 1 OF 13
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]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	175,821,239	15,487,072	12,144,884	7,138,056	7,387,316	33,631	5,591,546
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	470,152,900	56,167,463	53,881,313	20,316,550	15,228,980	269,842	11,974,859
7	OPERATING INCOME BEFORE TAXES		401,512,650	258,006,531	39,697,226	53,522,906	36,428,143	20,886,423	1,825,195	(8,853,772)
8	INCOME TAXES		72,811,321	45,054,939	7,639,332	11,551,724	8,150,443	3,812,567	485,748	(3,883,433)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(54,528)</u>	<u>(6,804)</u>	<u>(6,353)</u>	<u>(3,686)</u>	<u>(4,032)</u>	<u>(13)</u>	<u>(3,342)</u>
10	NET INCOME TAXES		72,732,564	45,000,412	7,632,528	11,545,372	8,146,757	3,808,534	485,736	(3,886,776)
11	OPERATING INCOME		328,780,086	213,006,119	32,064,698	41,977,534	28,281,386	17,077,888	1,339,459	(4,966,997)
12	RATE BASE [PAGE 10]		3,845,381,715	2,646,542,984	331,870,389	317,749,288	183,223,378	199,669,444	543,470	165,782,763
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	8.048%	9.662%	13.211%	15.435%	8.553%	246.464%	-2.996%
14	UNITIZED RETURN		1.00000	0.94129	1.13006	1.54515	1.80526	1.00035	28.82620	(0.35041)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
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]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	174,826,772	15,343,599	11,982,377	7,036,351	7,302,053	33,631	5,591,538
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	469,158,433	56,023,990	53,718,806	20,214,845	15,143,717	269,842	11,974,851
7	OPERATING INCOME BEFORE TAXES		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
8	INCOME TAXES [PAGE 11]		43,469,179	25,437,281	4,809,056	8,345,969	6,144,129	2,130,600	485,748	(3,883,604)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(54,528)</u>	<u>(6,804)</u>	<u>(6,353)</u>	<u>(3,686)</u>	<u>(4,032)</u>	<u>(13)</u>	<u>(3,342)</u>
10	NET INCOME TAXES		43,390,422	25,382,754	4,802,253	8,339,616	6,140,443	2,126,567	485,736	(3,886,947)
11	OPERATING INCOME		249,112,929	159,742,009	24,380,187	33,273,552	22,834,021	12,511,162	1,339,459	(4,967,461)
12	RATE BASE [PAGE 10]		3,845,381,715	2,646,542,984	331,870,389	317,749,288	183,223,378	199,669,444	543,470	165,782,763
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	6.036%	7.346%	10.472%	12.462%	6.266%	246.464%	-2.996%
14	UNITIZED RETURN		1.00000	0.93177	1.13399	1.61655	1.92374	0.96727	38.04631	(0.46249)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	98,354,255	68,090,651	8,491,906	7,926,369	4,605,930	5,043,606	14,753	4,181,039
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,831	1,941	2,185	1,314	1,457	0	1,215
4	374.20	LAND - OTHER DISTRIBUTION	22	3,361,033	2,118,493	297,317	334,725	201,292	223,139	0	186,067
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	60,107	8,436	9,497	5,711	6,331	0	5,279
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	11,269,188	7,103,082	996,872	1,122,298	674,912	748,161	0	623,862
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	3,233,314	2,037,990	286,019	322,006	193,643	214,660	0	178,996
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	4,429	622	700	421	467	0	389
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,529	355	400	240	266	0	222
13	375.40	M & R STRUCTURES - REGULATING	22	8,776,354	5,531,824	776,356	874,037	525,616	582,662	0	485,859
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	27,126	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	36,026,403	4,493,023	4,193,800	2,436,973	2,668,545	7,806	2,212,166
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	4,344,880	541,870	505,783	293,905	321,834	941	266,793
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,410	1,461	1,645	989	1,096	0	914
19	376.00	MAINS	22	3,505,714,084	2,209,686,644	310,115,468	349,134,066	209,957,217	232,744,358	0	194,076,332
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0
21	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	14,822,043	2,080,179	2,341,907	1,408,342	1,561,193	0	1,301,817
22	376.30	MAINS-BARE STEEL	22	27,518,961	17,345,477	2,434,327	2,740,613	1,648,111	1,826,984	0	1,523,450
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0
24	376.80	MAINS-CAST IRON	22	148,698	93,726	13,154	14,809	8,906	9,872	0	8,232
25	378.10	M & R EQUIP - GENERAL	22	1,442,416	909,169	127,596	143,650	86,386	95,762	0	79,852
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	195,425,261	123,178,496	17,287,319	19,462,402	11,704,019	12,974,283	0	10,818,743
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	405,818	255,791	35,899	40,415	24,304	26,942	0	22,466
29	379.10	M & R EQUIP - CITY GATE	22	120,061	75,676	10,621	11,957	7,191	7,971	0	6,647
30	379.11	M & R EQUIP - EXCHANGE GAS	22	(903)	(569)	(80)	(90)	(54)	(60)	0	(50)
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,466	1,679	1,568	911	997	3	827
44	387.20	OTHER EQUIP ODORIZATON	11	117,248	81,171	10,123	9,449	5,491	6,013	18	4,984
45	387.42	OTHER EQUIP RADIO	11	119,609	82,806	10,327	9,639	5,601	6,134	18	5,085
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	384,191	47,914	44,723	25,988	28,458	83	23,591
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	12,508,738	1,560,024	1,456,131	846,142	926,547	2,710	768,087
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>1,524,010</u>	<u>190,067</u>	<u>177,409</u>	<u>103,090</u>	<u>112,886</u>	<u>330</u>	<u>93,580</u>
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,501,443,129	436,667,421	407,597,214	236,869,291	259,339,608	821,311	215,011,032
51	389-398	GENERAL PLANT	11	<u>55,647,899</u>	<u>38,525,040</u>	<u>4,804,640</u>	<u>4,484,664</u>	<u>2,605,991</u>	<u>2,853,624</u>	<u>8,347</u>	<u>2,365,592</u>
52		TOTAL GROSS PLANT		<u>5,219,879,725</u>	<u>3,614,015,839</u>	<u>450,921,431</u>	<u>421,020,823</u>	<u>244,268,900</u>	<u>267,240,008</u>	<u>855,060</u>	<u>221,557,664</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE											111, SCHEDULE 3
AVERAGE STUDY- ALLOCATORS 5 & 20											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	41,363,773	28,636,140	3,571,348	3,333,507	1,937,066	2,121,134	6,205	1,758,374
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	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	235,974	148,737	20,874	23,501	14,133	15,666	0	13,064
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	1,435,147	904,588	126,953	142,926	85,951	95,279	0	79,450
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	1,968,302	1,240,640	174,116	196,023	117,882	130,676	0	108,965
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	1,765,144	1,112,588	156,145	175,791	105,715	117,188	0	97,718
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	6,132	0	0	0	0	0	6,132	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	8,089,332	1,008,859	941,672	547,195	599,192	1,753	496,717
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	3,546,066	442,247	412,794	239,870	262,664	768	217,743
18	375.80	M & R STRUCTURES - COMMUNICATION	22	10,023	6,318	887	998	600	665	0	555
19	376.00	MAINS	22	486,236,062	306,479,452	43,012,442	48,424,249	29,120,678	32,281,212	0	26,918,028
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	19,509,764	12,297,199	1,725,834	1,942,977	1,168,440	1,295,253	0	1,080,061
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	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	41,095,596	25,902,965	3,635,316	4,092,710	2,461,215	2,728,337	0	2,275,052
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113
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	54,111	34,107	4,787	5,389	3,241	3,592	0	2,996
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	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	4,981,199	3,448,484	430,077	401,435	233,270	255,436	747	211,751
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0
49	387.50	GPS EQUIPMENT	11	<u>2,166,114</u>	<u>1,499,601</u>	<u>187,022</u>	<u>174,567</u>	<u>101,439</u>	<u>111,078</u>	<u>325</u>	<u>92,082</u>
50		TOTAL DISTRIBUTION PLANT		864,479,709	616,852,272	75,420,937	64,161,710	36,232,560	39,249,984	284,631	32,277,615
51	389-398	GENERAL PLANT	11	<u>14,175,807</u>	<u>9,813,911</u>	<u>1,223,939</u>	<u>1,142,428</u>	<u>663,853</u>	<u>726,935</u>	<u>2,126</u>	<u>602,614</u>
52		TOTAL DEPRECIATION RESERVE		<u>927,212,098</u>	<u>660,573,573</u>	<u>81,063,466</u>	<u>69,533,653</u>	<u>38,999,561</u>	<u>42,100,858</u>	<u>302,385</u>	<u>34,638,602</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE AVERAGE STUDY- ALLOCATORS 5 & 20											111, SCHEDULE 3 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	17,676,167	12,237,210	1,526,160	1,424,522	827,775	906,434	2,651	751,414
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	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	184,111	116,047	16,287	18,336	11,026	12,223	0	10,192
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	34,435	21,705	3,046	3,429	2,062	2,286	0	1,906
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	223,616	140,947	19,781	22,270	13,392	14,846	0	12,379
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	926,689	115,572	107,875	62,685	68,642	201	56,902
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	696,037	86,806	81,025	47,083	51,557	151	42,740
18	375.80	M & R STRUCTURES - COMMUNICATION	22	332	209	29	33	20	22	0	18
19	376.00	MAINS	22	80,661,684	50,841,866	7,135,333	8,033,097	4,830,828	5,355,129	0	4,465,431
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	980,880	618,259	86,769	97,686	58,745	65,121	0	54,302
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	6,375,903	4,018,796	564,012	634,976	381,853	423,296	0	352,970
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
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	8,772	5,529	776	874	525	582	0	486
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	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	939,060	650,111	81,079	75,679	43,976	48,155	141	39,920
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	16,331	2,037	1,901	1,105	1,210	4	1,003
50		TOTAL DISTRIBUTION PLANT		129,045,893	91,134,641	10,988,358	9,813,264	5,716,649	6,229,697	26,870	5,136,414
51	389-398	GENERAL PLANT	11	2,444,091	1,692,044	211,023	196,969	114,457	125,333	367	103,898
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	105,214,140	12,749,689	11,460,294	6,663,614	7,261,544	30,157	5,991,727
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	3,797,045	473,547	442,010	256,848	281,254	823	233,154
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATING REVENUE @ PROPOSED & CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

Exhibit 111
Schedule 3
Witness: K. L. Johnson
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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		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</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	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	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	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	6,549,965	788,106	677,358	400,349	430,770	460	343,734
20	871.00	LOAD DISPATCHING	13	329,704	207,803	29,162	32,832	19,746	21,889	20	18,252
21	874.00	MAINS & SERVICES	14	19,228,767	13,324,382	1,627,523	1,545,031	905,098	996,050	961	829,721
22	875.00	M & R - GENERAL	13	854,431	538,522	75,574	85,084	51,172	56,726	51	47,301
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,622,678	315,566	271,221	160,304	172,485	184	137,635
27	881.00	RENTS	18	<u>24,285</u>	<u>17,307</u>	<u>2,082</u>	<u>1,790</u>	<u>1,058</u>	<u>1,138</u>	<u>1</u>	<u>908</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	31,171,206	3,643,143	2,908,690	1,699,519	1,812,154	2,012	1,427,982
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	141,234	16,994	14,606	8,633	9,289	10	7,412
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	180,521	25,334	28,522	17,154	19,015	17	15,856
31	887.00	MAINS	13	13,348,810	8,413,355	1,180,702	1,329,275	799,460	886,228	801	738,990
32	889.00	M & R - GENERAL	13	1,792,209	1,129,576	158,521	178,468	107,335	118,985	108	99,217
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>679,884</u>	<u>81,805</u>	<u>70,310</u>	<u>41,556</u>	<u>44,714</u>	<u>48</u>	<u>35,680</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	13,458,258	1,726,775	1,706,665	1,028,109	1,123,177	1,046	914,319
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>44,629,463</u>	<u>5,369,918</u>	<u>4,615,355</u>	<u>2,727,629</u>	<u>2,935,331</u>	<u>3,059</u>	<u>2,342,302</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		52,281,429	49,878,369	1,063,582	473,518	475,639	332,017	23,420	34,884
<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	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		2,681,113	2,561,195	101,652	16,504	1,431	260	29	43
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		3,861	3,541	272	44	4	1	0	0
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	26,868,132	3,022,025	2,343,449	1,321,076	1,401,163	2,165	1,117,251
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,319,455	373,360	289,524	163,214	173,108	267	138,032
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	19,589,208	2,203,319	1,708,578	963,180	1,021,570	1,578	814,573
30	924.00	PROPERTY INSURANCE	19	258,264	192,350	21,635	16,777	9,458	10,031	16	7,998
31	925.00	INJURIES AND DAMAGES	19	5,007,540	3,729,516	419,482	325,290	183,376	194,493	301	155,084
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	12,394,827	1,421,673	1,103,771	633,289	675,877	838	536,711
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	2,824,693	317,711	246,371	138,887	147,307	228	117,459
34	930.00	MISCELLANEOUS GENERAL	19	924,448	688,510	77,441	60,052	33,853	35,906	56	28,630
35	931.00	RENTS-GENERAL	19	3,238,811	2,412,202	271,315	210,393	118,605	125,795	194	100,306
36	932.00	MAINTENANCE	19	6,401,831	4,767,956	536,281	415,863	234,435	248,647	384	198,265
37		TOTAL ADMINISTRATIVE & GENERAL		103,224,760	76,786,848	8,664,240	6,720,068	3,799,373	4,033,897	6,026	3,214,309
38		TOTAL O & M EXPENSES		467,147,805	356,884,213	42,417,047	41,499,998	13,112,007	7,404,503	238,500	5,591,538

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 9 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>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	97,544	72,108	8,271	6,421	3,684	3,932	5	3,122
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,207,457</u>	<u>253,193</u>	<u>196,576</u>	<u>112,786</u>	<u>120,370</u>	<u>149</u>	<u>95,586</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,279,565</u>	<u>261,464</u>	<u>202,997</u>	<u>116,470</u>	<u>124,302</u>	<u>154</u>	<u>98,708</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	949,946	118,472	110,582	64,258	70,364	206	58,331
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	37,943	28,260	3,179	2,465	1,390	1,474	2	1,175
9	408.00	OTHER	19	<u>7,069</u>	<u>5,265</u>	<u>592</u>	<u>459</u>	<u>259</u>	<u>275</u>	<u>0</u>	<u>219</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>983,471</u>	<u>122,243</u>	<u>113,506</u>	<u>65,907</u>	<u>72,113</u>	<u>209</u>	<u>59,725</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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]		5,219,879,725	3,614,015,839	450,921,431	421,020,823	244,268,900	267,240,008	855,060	221,557,664
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(660,573,573)	(81,063,466)	(69,533,653)	(38,999,561)	(42,100,858)	(302,385)	(34,638,602)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	2,956,103,411	370,285,687	351,939,512	205,353,185	225,140,566	557,432	186,919,061
WORKING CAPITAL											
6	154.00	MATERIALS & SUPPLIES	11	948,060	656,341	81,856	76,404	44,398	48,617	142	40,302
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	4,154,048	467,231	362,318	204,250	216,632	335	172,737
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		56,944,481	41,759,857	6,487,926	6,719,401	1,412,820	284,912	66,526	213,039
DEFERRED INCOME TAXES											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	23,649,257	2,950,905	2,755,180	1,598,592	1,748,887	5,465	1,449,663
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(283,642,066)	(35,392,270)	(33,044,803)	(19,173,032)	(20,975,625)	(65,549)	(17,386,827)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(89,158,491)	(11,125,012)	(10,387,122)	(6,026,746)	(6,593,363)	(20,604)	(5,465,280)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>863,678</u>	<u>107,768</u>	<u>100,620</u>	<u>58,381</u>	<u>63,870</u>	<u>200</u>	<u>52,942</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(348,287,622)	(43,458,609)	(40,576,125)	(23,542,805)	(25,756,231)	(80,488)	(21,349,502)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	22	<u>2,973</u>	<u>1,874</u>	<u>263</u>	<u>296</u>	<u>178</u>	<u>197</u>	<u>0</u>	<u>165</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>2,646,542,984</u>	<u>331,870,389</u>	<u>317,749,288</u>	<u>183,223,378</u>	<u>199,669,444</u>	<u>543,470</u>	<u>165,782,763</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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)		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(91,179,079)	(11,377,137)	(10,622,524)	(6,163,329)	(6,742,787)	(21,071)	(5,589,139)
3	INTEREST ON DEBT		(91,520,085)	(62,987,723)	(7,898,515)	(7,562,433)	(4,360,716)	(4,752,133)	(12,935)	(3,945,630)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(5,334,373)</u>	<u>(665,612)</u>	<u>(621,464)</u>	<u>(360,582)</u>	<u>(394,482)</u>	<u>(1,233)</u>	<u>(326,989)</u>
5	STATE TAXABLE INCOME		61,583,466	25,623,588	9,241,176	22,806,747	18,089,837	2,748,327	1,789,956	(18,716,165)
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		61,583,466	25,623,588	9,241,176	22,806,747	18,089,837	2,748,327	1,789,956	(18,716,165)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	1,919,207	692,164	1,708,225	1,354,929	205,850	134,068	(1,401,841)
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		4,612,602	1,919,207	692,164	1,708,225	1,354,929	205,850	134,068	(1,401,841)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	(1,919,207)	(692,164)	(1,708,225)	(1,354,929)	(205,850)	(134,068)	1,401,841
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(154,543,009)</u>	<u>(19,283,557)</u>	<u>(18,004,534)</u>	<u>(10,446,469)</u>	<u>(11,428,616)</u>	<u>(35,714)</u>	<u>(9,473,251)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	28,662,547	9,206,719	21,900,409	17,173,066	3,003,264	1,655,412	(16,925,818)
14	FEDERAL INCOME TAX @ 21%		13,581,876	6,019,135	1,933,411	4,599,086	3,606,344	630,685	347,637	(3,554,422)
15	DEFERRED INCOME TAXES	12	27,772,893	19,228,562	2,399,300	2,240,162	1,299,771	1,421,972	4,444	1,178,682
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	(2,498,191)	(1,729,623)	(215,819)	(201,504)	(116,915)	(127,907)	(400)	(106,023)
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		38,856,578	23,518,074	4,116,892	6,637,743	4,789,200	1,924,750	351,681	(2,481,763)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>1,919,207</u>	<u>692,164</u>	<u>1,708,225</u>	<u>1,354,929</u>	<u>205,850</u>	<u>134,068</u>	<u>(1,401,841)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>25,437,281</u>	<u>4,809,056</u>	<u>8,345,969</u>	<u>6,144,129</u>	<u>2,130,600</u>	<u>485,748</u>	<u>(3,883,604)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

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	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,766,647,770	3,446,477,465	429,812,394	401,198,712	233,151,189	255,268,194	739,817	211,635,920
22	PERCENT		100.000%	69.230%	8.634%	8.059%	4.683%	5.128%	0.015%	4.251%
23	GROSS PLANT	12	5,219,879,725	3,614,015,839	450,921,431	421,020,823	244,268,900	267,240,008	855,060	221,557,664
24	PERCENT		100.000%	69.235%	8.639%	8.066%	4.680%	5.120%	0.016%	4.244%
25	MAINS - ACCOUNT 376	13	3,557,111,303	2,241,947,890	314,643,129	354,231,395	213,022,575	236,142,407	214,078	196,909,830
26	PERCENT		100.000%	63.027%	8.845%	9.958%	5.989%	6.639%	0.006%	5.536%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

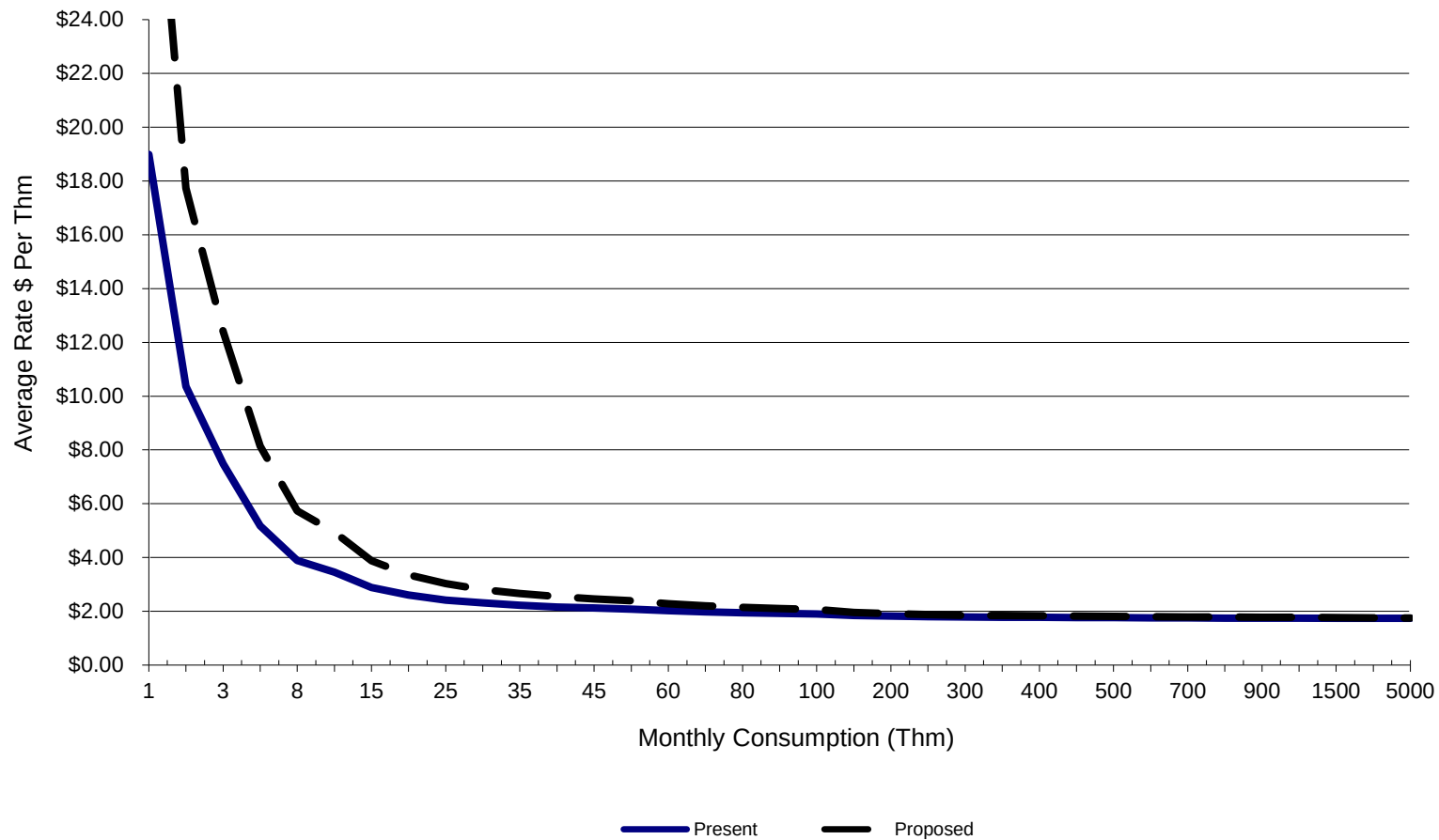
Exhibit 111
Schedule 3
Witness: K. L. Johnson
Page 14 of 14

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

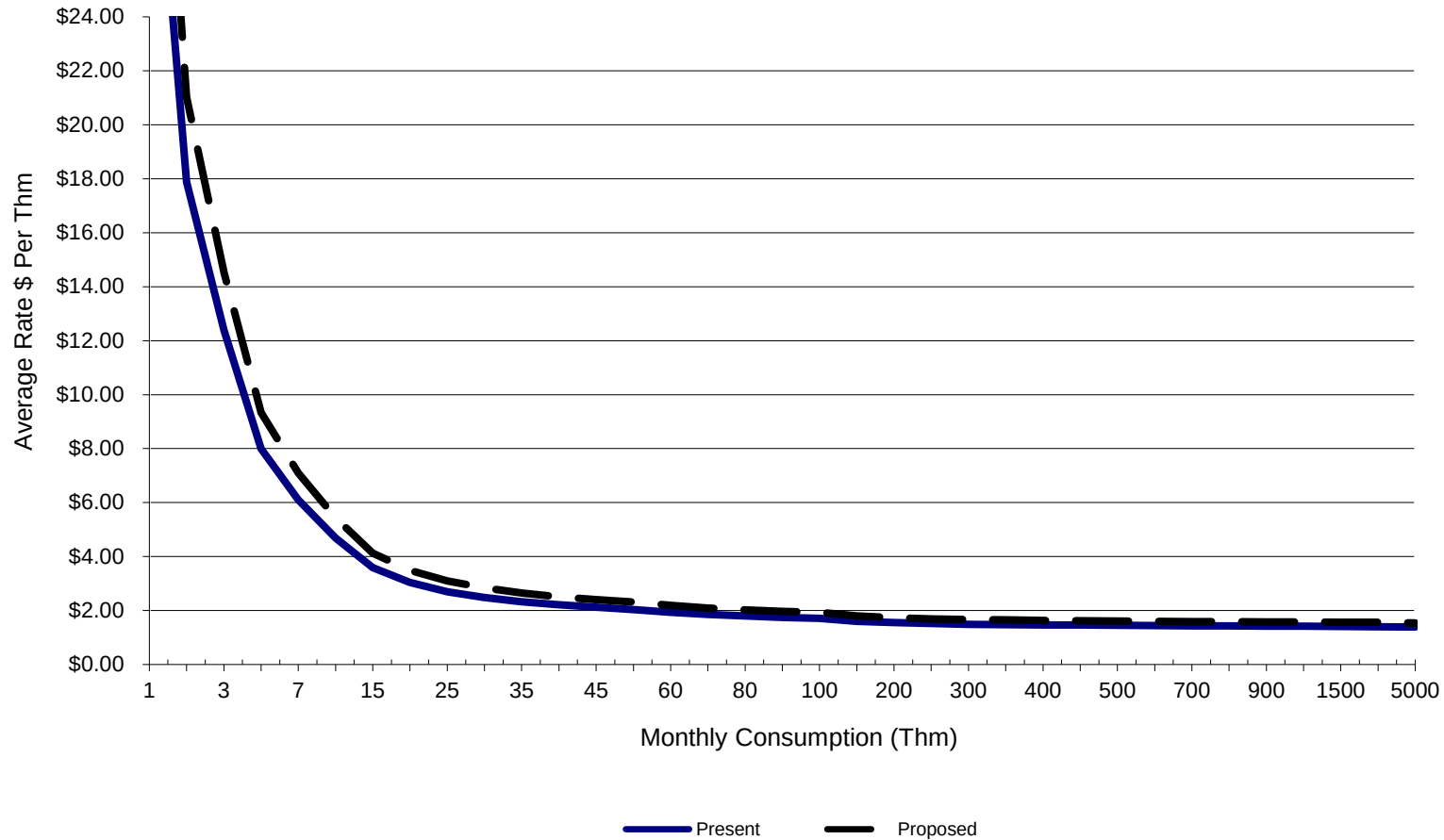
111, SCHEDULE 3
PAGE 13 OF 13
WITNESS: K. L. Johnson

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</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)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,372,771,342	3,166,701,944	386,808,827	367,206,028	215,119,178	236,719,732	215,632	197,193,429
28	PERCENT		100.000%	69.294%	8.464%	8.035%	4.707%	5.180%	0.005%	4.315%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	46,758,853	34,618,396	4,165,364	3,580,072	2,115,729	2,276,936	2,356	1,816,934
36	PERCENT		100.000%	71.267%	8.575%	7.370%	4.356%	4.687%	0.005%	3.740%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	73,302,990	56,340,339	6,337,089	4,913,590	2,769,915	2,937,698	4,359	2,342,605
38	PERCENT		100.000%	74.478%	8.377%	6.496%	3.662%	3.884%	0.006%	3.097%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	36,877,307	28,162,741	3,230,224	2,508,070	1,438,878	1,535,581	1,814	1,219,286
48	PERCENT		100.000%	73.924%	8.479%	6.583%	3.777%	4.031%	0.005%	3.201%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

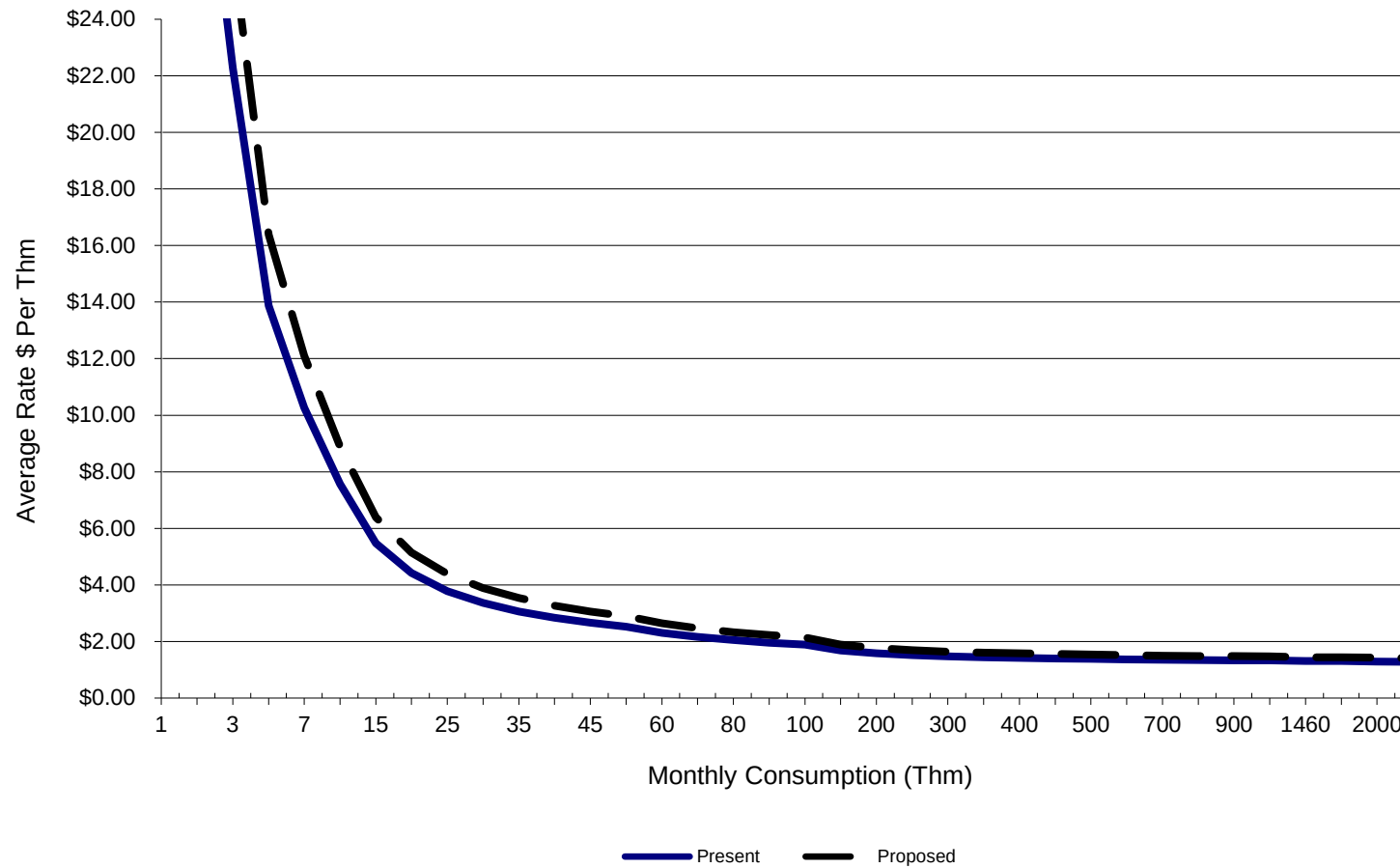
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Residential Sales Service



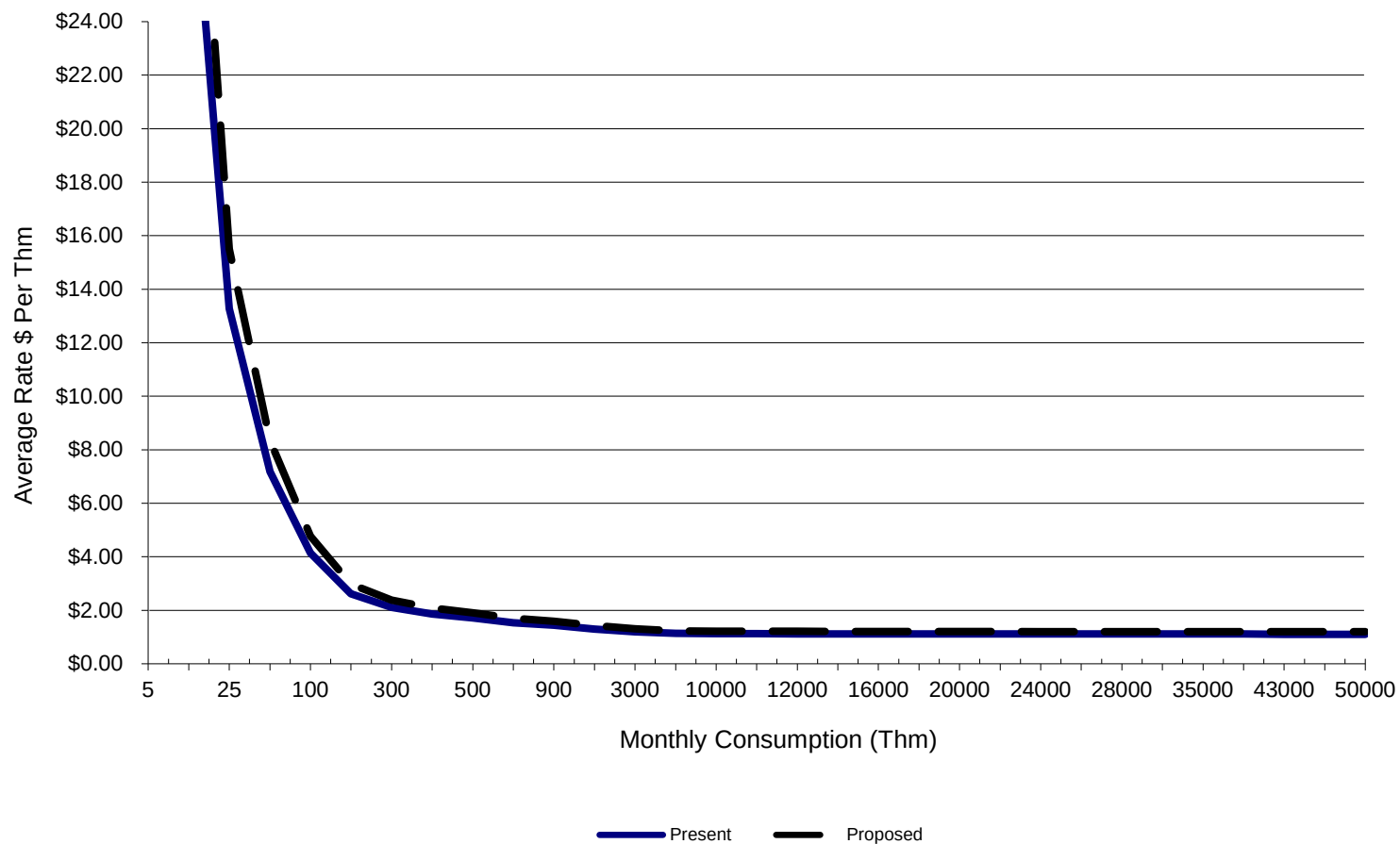
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service ($\leq 6,440$ Thms Annually)



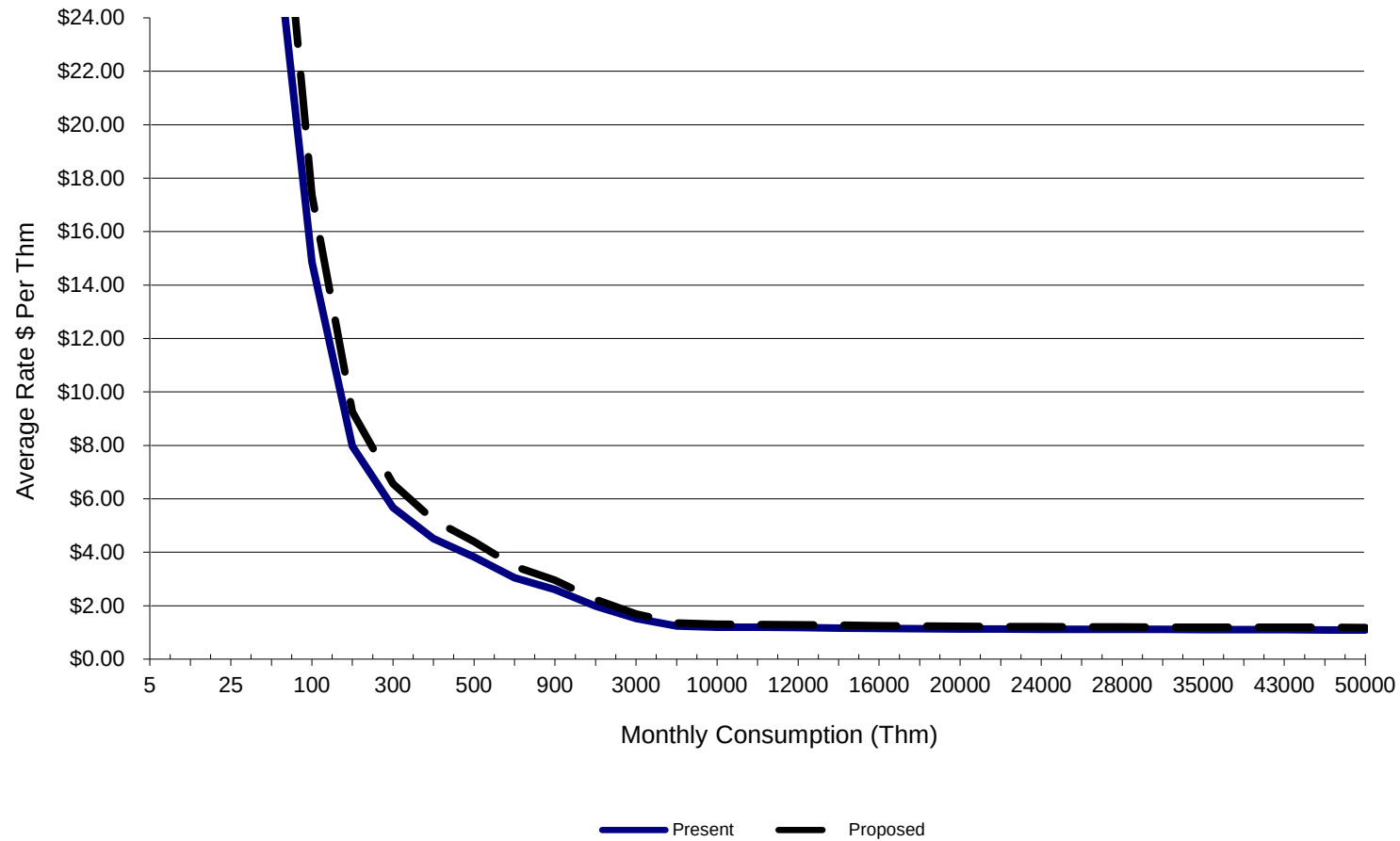
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Small General Sales Service (>6,440 and ≤64,400 Thms Annually)



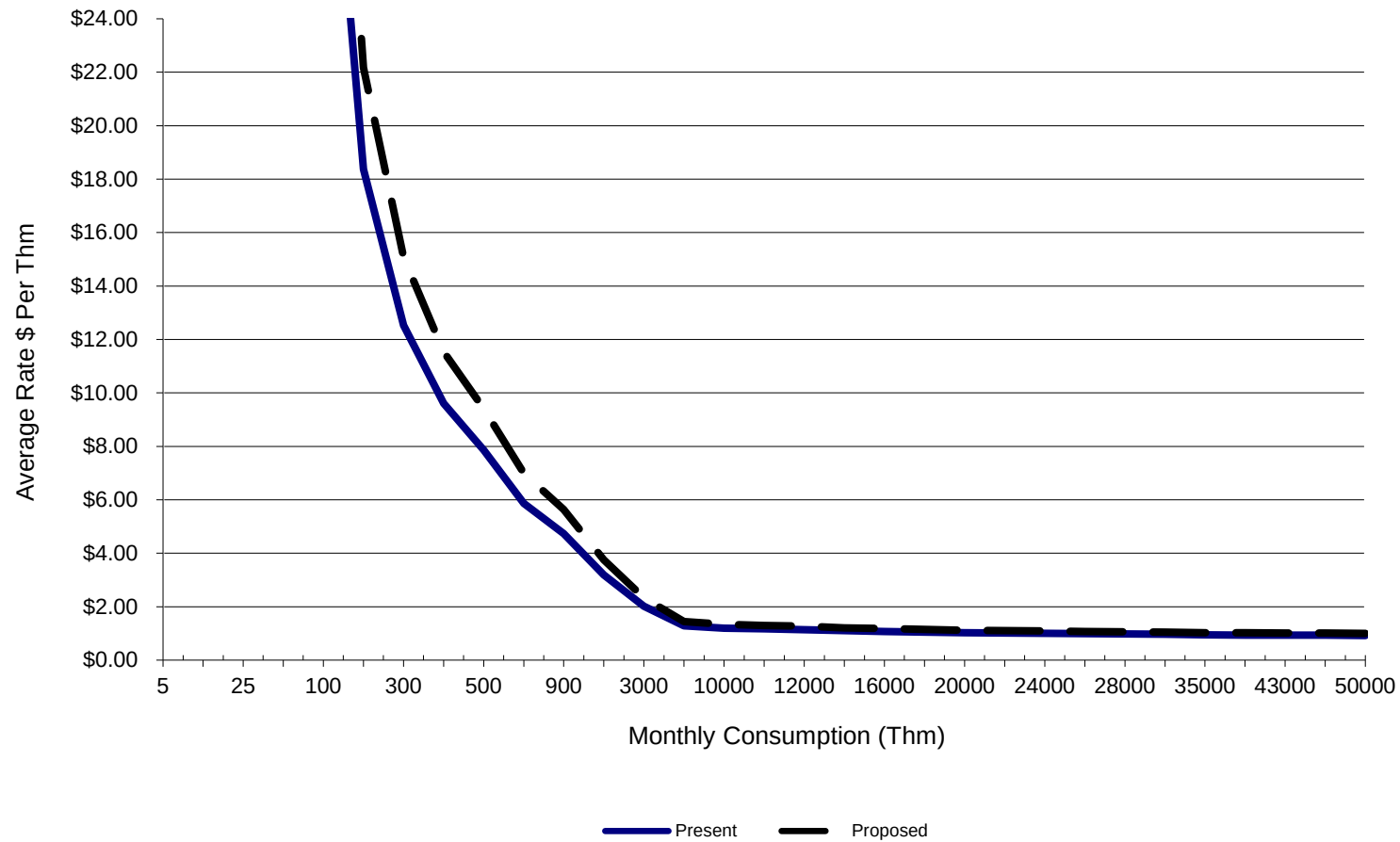
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service ($\leq 110,000$ Thms Annually)



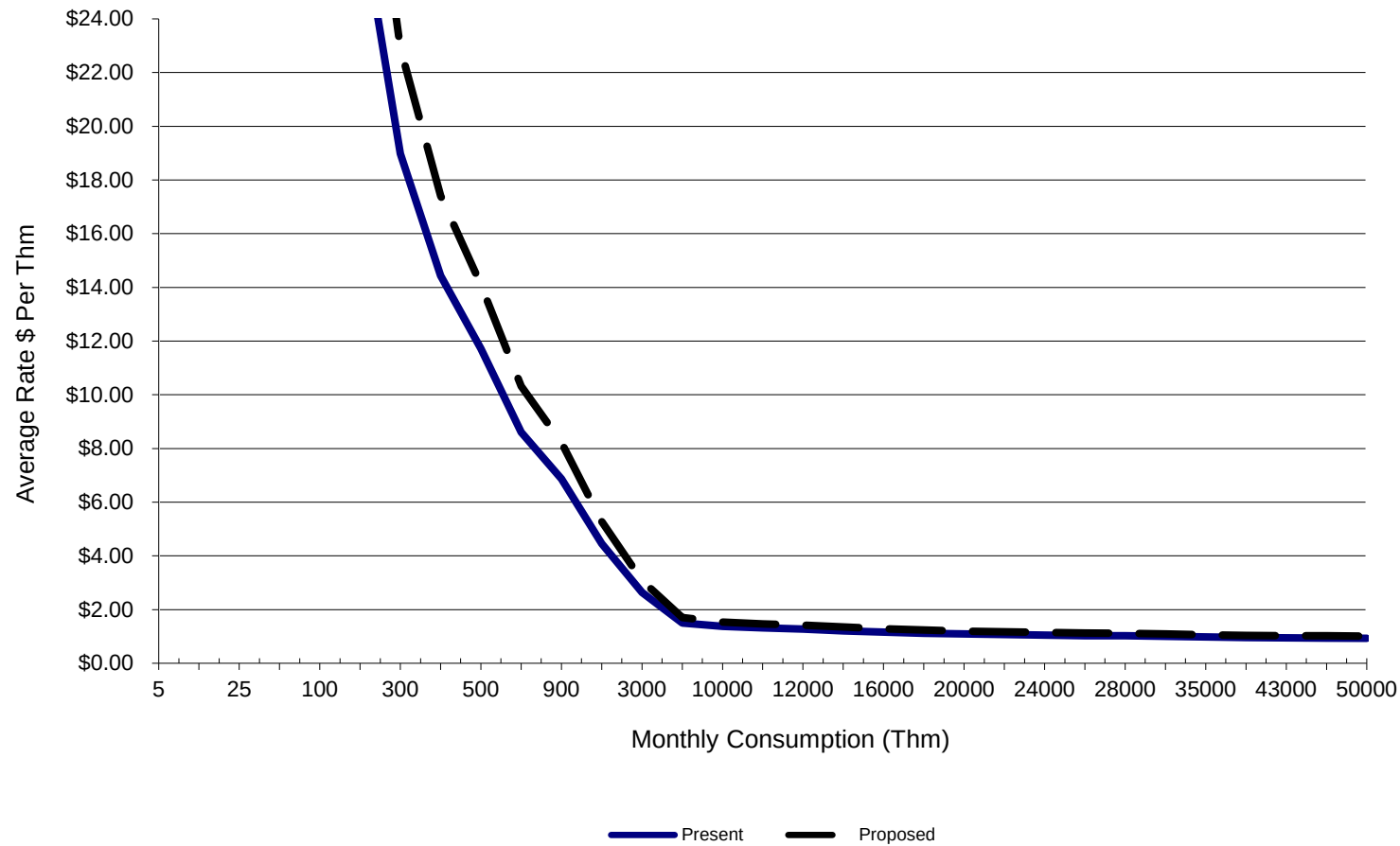
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>110,000 and ≤540,000 Thms Annually)



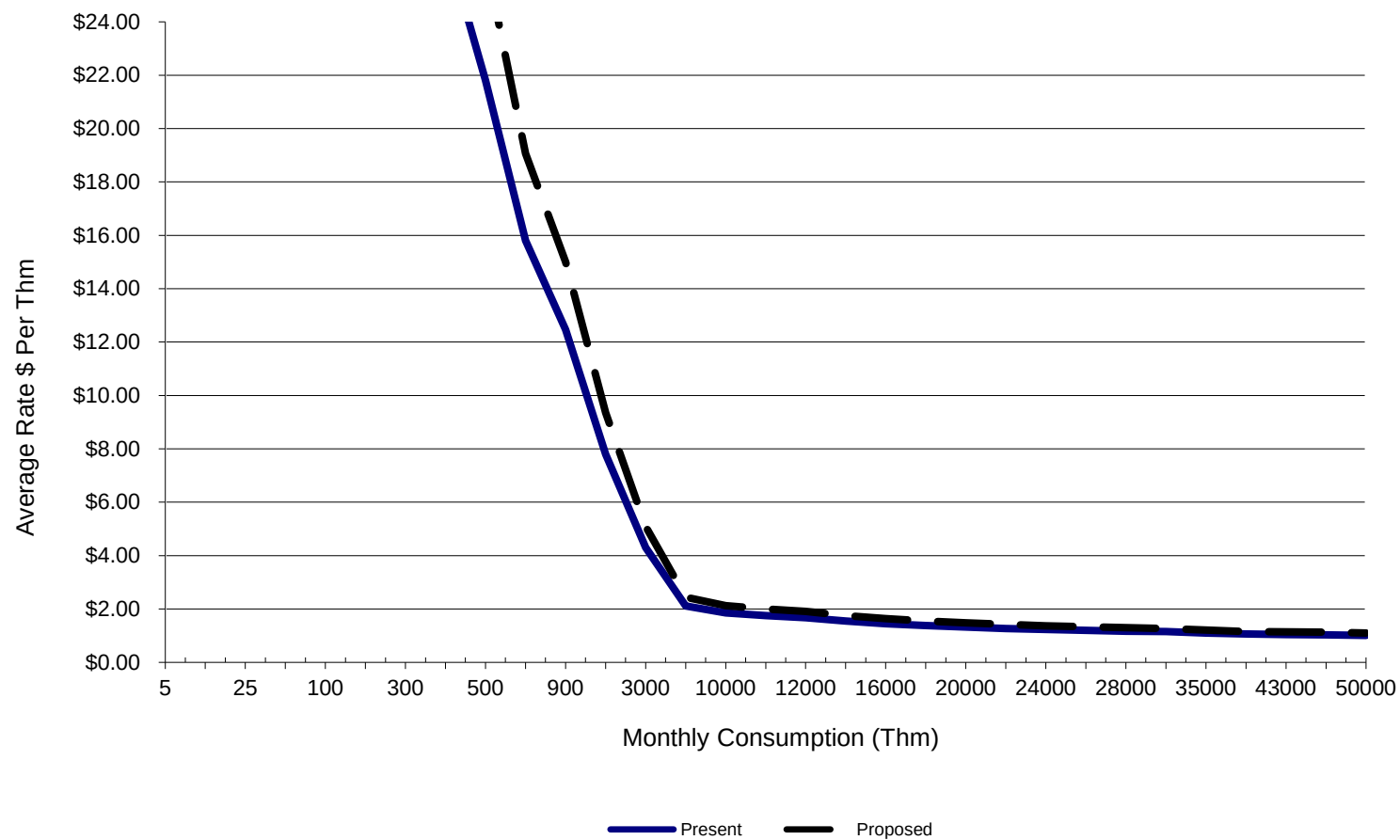
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>540,000 and ≤1,074,000 Thms Annually)



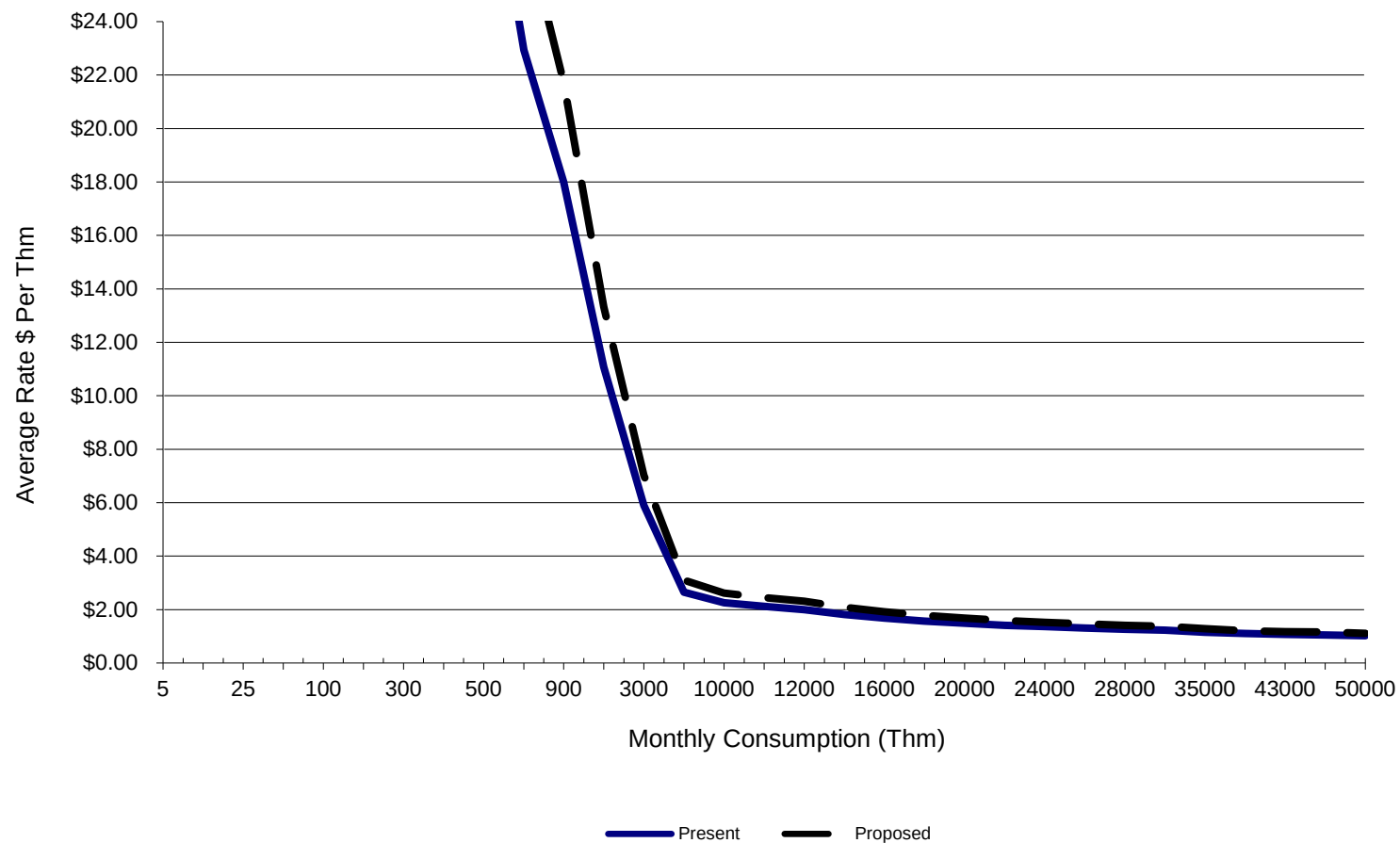
COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>1,074,000 Thms and ≤3,400,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>3,400,000 and ≤7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC
PRESENT AND PROPOSED RATES
Large General Sales Service (>7,500,000 Thms Annually)



COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
RESIDENTIAL SALES SERVICE

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 17.25	\$ 31.97
COMMODITY CHARGE	\$ 1.04450	\$ 1.04458
RIDER USP	\$ 0.10286	\$ 0.11548
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
MERCHANT FUNCTION CHARGE	\$ 0.00373	\$ 0.00373
GAS PROCUREMENT CHG (NON-CAP)	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ 0.00399	\$ 0.00634
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE		
THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	Amount \$	Percent %
Usage						
0	17.25	31.97			14.72	85.33%
1	18.99	33.72	18.99	33.72	14.73	77.57%
2	20.71	35.46	10.36	17.73	14.75	71.22%
3	22.45	37.21	7.48	12.40	14.76	65.75%
5	25.92	40.71	5.18	8.14	14.79	57.06%
8	31.11	45.95	3.89	5.74	14.84	47.70%
10	34.57	49.44	3.46	4.94	14.87	43.01%
15	43.24	58.18	2.88	3.88	14.94	34.55%
20	51.90	66.92	2.60	3.35	15.02	28.94%
25	60.56	75.65	2.42	3.03	15.09	24.92%
30	69.22	84.39	2.31	2.81	15.17	21.92%
35	77.89	93.13	2.23	2.66	15.24	19.57%
40	86.54	101.86	2.16	2.55	15.32	17.70%
45	95.21	110.60	2.12	2.46	15.39	16.16%
50	103.87	119.34	2.08	2.39	15.47	14.89%
60	121.19	136.81	2.02	2.28	15.62	12.89%
70	138.52	154.29	1.98	2.20	15.77	11.38%
80	155.84	171.76	1.95	2.15	15.92	10.22%
90	173.16	189.24	1.92	2.10	16.08	9.29%
100	190.49	206.72	1.90	2.07	16.23	8.52%
150	277.10	294.09	1.85	1.96	16.99	6.13%
200	363.72	381.45	1.82	1.91	17.73	4.87%
250	450.35	468.83	1.80	1.88	18.48	4.10%
300	536.97	556.20	1.79	1.85	19.23	3.58%
350	623.59	643.57	1.78	1.84	19.98	3.20%
400	710.20	730.94	1.78	1.83	20.74	2.92%
450	796.82	818.32	1.77	1.82	21.50	2.70%
500	883.44	905.69	1.77	1.81	22.25	2.52%
600	1,056.68	1,080.43	1.76	1.80	23.75	2.25%
700	1,229.91	1,255.17	1.76	1.79	25.26	2.05%
800	1,403.16	1,429.92	1.75	1.79	26.76	1.91%
900	1,576.39	1,604.65	1.75	1.78	28.26	1.79%
1000	1,749.63	1,779.40	1.75	1.78	29.77	1.70%
1500	2,615.82	2,653.12	1.74	1.77	37.30	1.43%
2000	3,482.01	3,526.83	1.74	1.76	44.82	1.29%
5000	8,679.15	8,769.12	1.74	1.75	89.97	1.04%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 33.00	\$ 39.00
ALL GAS CONSUMED	\$ 0.80554	\$ 0.95455
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
MERCHANT FUNCTION CHARGE	\$ 0.00098	\$ 0.00098
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ -	\$ 0.00343
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE	
THM	Present	Proposed	Present	Proposed	
	\$	\$	\$/Thm	\$/Thm	Amount \$ Percent %
Usage					
0	33.00	39.00			6.00 18.18%
1	34.39	40.53	34.39	40.53	6.14 17.85%
2	35.78	42.06	17.89	21.03	6.28 17.55%
3	37.17	43.59	12.39	14.53	6.42 17.27%
5	39.94	46.66	7.99	9.33	6.72 16.83%
7	42.71	49.73	6.10	7.10	7.02 16.44%
10	46.86	54.34	4.69	5.43	7.48 15.96%
15	53.78	62.02	3.59	4.13	8.24 15.32%
20	60.70	69.70	3.04	3.49	9.00 14.83%
25	67.62	77.38	2.70	3.10	9.76 14.43%
30	74.54	85.06	2.48	2.84	10.52 14.11%
35	81.46	92.74	2.33	2.65	11.28 13.85%
40	88.38	100.42	2.21	2.51	12.04 13.62%
45	95.30	108.10	2.12	2.40	12.80 13.43%
50	102.22	115.78	2.04	2.32	13.56 13.27%
60	116.06	131.15	1.93	2.19	15.09 13.00%
70	129.90	146.52	1.86	2.09	16.62 12.79%
80	143.74	161.89	1.80	2.02	18.15 12.63%
90	157.58	177.26	1.75	1.97	19.68 12.49%
100	171.42	192.63	1.71	1.93	21.21 12.37%
150	240.61	269.45	1.60	1.80	28.84 11.99%
200	309.80	346.27	1.55	1.73	36.47 11.77%
250	378.99	423.09	1.52	1.69	44.10 11.64%
300	448.18	499.91	1.49	1.67	51.73 11.54%
350	517.37	576.73	1.48	1.65	59.36 11.47%
400	586.56	653.55	1.47	1.63	66.99 11.42%
450	655.75	730.37	1.46	1.62	74.62 11.38%
500	724.94	807.19	1.45	1.61	82.25 11.35%
600	863.32	960.82	1.44	1.60	97.50 11.29%
700	1,001.70	1,114.45	1.43	1.59	112.75 11.26%
800	1,140.08	1,268.08	1.43	1.59	128.00 11.23%
900	1,278.46	1,421.71	1.42	1.58	143.25 11.20%
1000	1,416.84	1,575.34	1.42	1.58	158.50 11.19%
1500	2,108.75	2,343.48	1.41	1.56	234.73 11.13%
2000	2,800.66	3,111.62	1.40	1.56	310.96 11.10%
5000	6,952.12	7,720.40	1.39	1.54	768.28 11.05%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 63.00	\$ 75.00
ALL GAS CONSUMED	\$ 0.68522	\$ 0.81187
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
MERCHANT FUNCTION CHARGE	\$ 0.00098	\$ 0.00098
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
RIDER CC	\$ 0.00010	\$ 0.00010
RIDER EE	\$ -	\$ 0.00343
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

					DIFFERENCE	
THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	Amount \$	Percent %
Usage						
0	63.00	75.00			12.00	19.05%
1	64.27	76.39	64.27	76.39	12.12	18.86%
2	65.54	77.78	32.77	38.89	12.24	18.68%
3	66.81	79.17	22.27	26.39	12.36	18.50%
5	69.34	81.95	13.87	16.39	12.61	18.19%
7	71.87	84.73	10.27	12.10	12.86	17.89%
10	75.66	88.92	7.57	8.89	13.26	17.53%
15	81.98	95.89	5.47	6.39	13.91	16.97%
20	88.30	102.86	4.42	5.14	14.56	16.49%
25	94.62	109.83	3.78	4.39	15.21	16.07%
30	100.94	116.80	3.36	3.89	15.86	15.71%
35	107.26	123.77	3.06	3.54	16.51	15.39%
40	113.58	130.74	2.84	3.27	17.16	15.11%
45	119.90	137.71	2.66	3.06	17.81	14.85%
50	126.22	144.68	2.52	2.89	18.46	14.63%
60	138.85	158.62	2.31	2.64	19.77	14.24%
70	151.48	172.56	2.16	2.47	21.08	13.92%
80	164.11	186.50	2.05	2.33	22.39	13.64%
90	176.74	200.44	1.96	2.23	23.70	13.41%
100	189.37	214.38	1.89	2.14	25.01	13.21%
150	252.54	284.06	1.68	1.89	31.52	12.48%
200	315.71	353.74	1.58	1.77	38.03	12.05%
250	378.88	423.42	1.52	1.69	44.54	11.76%
300	442.05	493.10	1.47	1.64	51.05	11.55%
350	505.22	562.78	1.44	1.61	57.56	11.39%
400	568.39	632.46	1.42	1.58	64.07	11.27%
450	631.56	702.14	1.40	1.56	70.58	11.18%
500	694.73	771.82	1.39	1.54	77.09	11.10%
600	821.08	911.18	1.37	1.52	90.10	10.97%
700	947.43	1,050.54	1.35	1.50	103.11	10.88%
800	1,073.78	1,189.90	1.34	1.49	116.12	10.81%
900	1,200.13	1,329.26	1.33	1.48	129.13	10.76%
1000	1,326.48	1,468.62	1.33	1.47	142.14	10.72%
1460	1,907.69	2,109.67	1.31	1.44	201.98	10.59%
1500	1,958.23	2,165.41	1.31	1.44	207.18	10.58%
2000	2,589.98	2,862.21	1.29	1.43	272.23	10.51%
5000	6,380.48	7,042.95	1.28	1.41	662.47	10.38%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
LESS THAN OR EQUAL TO 110,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 304.32	\$ 358.00
ALL GAS CONSUMED	\$ 0.52045	\$ 0.61188
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE	
THM	Present	Proposed	Present	Proposed	
	\$	\$	\$/Thm	\$/Thm	Amount \$ Percent %
Usage					
0	304.32	358.00			53.68 17.64%
5	309.81	363.95	61.96	72.79	54.14 17.48%
10	315.30	369.90	31.53	36.99	54.60 17.32%
25	331.77	387.74	13.27	15.51	55.97 16.87%
50	359.21	417.47	7.18	8.35	58.26 16.22%
100	414.09	476.92	4.14	4.77	62.83 15.17%
200	523.86	595.83	2.62	2.98	71.97 13.74%
300	633.63	714.74	2.11	2.38	81.11 12.80%
400	743.40	833.65	1.86	2.08	90.25 12.14%
500	853.17	952.56	1.71	1.91	99.39 11.65%
700	1,072.70	1,190.38	1.53	1.70	117.68 10.97%
900	1,292.23	1,428.20	1.44	1.59	135.97 10.52%
1500	1,950.82	2,141.65	1.30	1.43	190.83 9.78%
3000	3,597.30	3,925.27	1.20	1.31	327.97 9.12%
8000	9,085.55	9,870.67	1.14	1.23	785.12 8.64%
10000	11,280.85	12,248.83	1.13	1.22	967.98 8.58%
11000	12,378.50	13,437.91	1.13	1.22	1,059.41 8.56%
12000	13,476.15	14,626.99	1.12	1.22	1,150.84 8.54%
14000	15,671.45	17,005.15	1.12	1.21	1,333.70 8.51%
16000	17,866.75	19,383.31	1.12	1.21	1,516.56 8.49%
18000	20,062.05	21,761.47	1.11	1.21	1,699.42 8.47%
20000	22,257.35	24,139.63	1.11	1.21	1,882.28 8.46%
22000	24,452.65	26,517.79	1.11	1.21	2,065.14 8.45%
24000	26,647.95	28,895.95	1.11	1.20	2,248.00 8.44%
26000	28,843.25	31,274.11	1.11	1.20	2,430.86 8.43%
28000	31,038.55	33,652.27	1.11	1.20	2,613.72 8.42%
30000	33,233.85	36,030.43	1.11	1.20	2,796.58 8.41%
35000	38,722.10	41,975.83	1.11	1.20	3,253.73 8.40%
40000	44,210.35	47,921.23	1.11	1.20	3,710.88 8.39%
43000	47,503.30	51,488.47	1.10	1.20	3,985.17 8.39%
45000	49,698.60	53,866.63	1.10	1.20	4,168.03 8.39%
50000	55,186.85	59,812.03	1.10	1.20	4,625.18 8.38%
54000	59,577.45	64,568.35	1.10	1.20	4,990.90 8.38%
60000	66,163.35	71,702.83	1.10	1.20	5,539.48 8.37%
70000	77,139.85	83,593.63	1.10	1.19	6,453.78 8.37%
80000	88,116.35	95,484.43	1.10	1.19	7,368.08 8.36%
90000	99,092.85	107,375.23	1.10	1.19	8,282.38 8.36%
95000	104,581.10	113,320.63	1.10	1.19	8,739.53 8.36%
100000	110,069.35	119,266.03	1.10	1.19	9,196.68 8.36%
108000	118,850.55	128,778.67	1.10	1.19	9,928.12 8.35%
110000	121,045.85	131,156.83	1.10	1.19	10,110.98 8.35%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 110,000 THM AND LESS THAN OR EQUAL TO 540,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 1,380.38	\$ 1,623.00
ALL GAS CONSUMED	\$ 0.48659	\$ 0.57208
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE	
THM	Present	Proposed	Present	Proposed	
	\$	\$	\$/Thm	\$/Thm	Amount \$ Percent
Usage					
0	1,380.38	1,623.00			242.62 17.58%
5	1,385.70	1,628.75	277.14	325.75	243.05 17.54%
10	1,391.02	1,634.50	139.10	163.45	243.48 17.50%
25	1,406.98	1,651.74	56.28	66.07	244.76 17.40%
50	1,433.57	1,680.47	28.67	33.61	246.90 17.22%
100	1,486.76	1,737.93	14.87	17.38	251.17 16.89%
200	1,593.14	1,852.86	7.97	9.26	259.72 16.30%
300	1,699.52	1,967.79	5.67	6.56	268.27 15.79%
400	1,805.90	2,082.72	4.51	5.21	276.82 15.33%
500	1,912.28	2,197.65	3.82	4.40	285.37 14.92%
700	2,125.04	2,427.51	3.04	3.47	302.47 14.23%
900	2,337.80	2,657.37	2.60	2.95	319.57 13.67%
1500	2,976.07	3,346.94	1.98	2.23	370.87 12.46%
3000	4,571.76	5,070.86	1.52	1.69	499.10 10.92%
8000	9,890.71	10,817.26	1.24	1.35	926.55 9.37%
10000	12,018.29	13,115.82	1.20	1.31	1,097.53 9.13%
11000	13,082.08	14,265.10	1.19	1.30	1,183.02 9.04%
12000	14,145.87	15,414.38	1.18	1.28	1,268.51 8.97%
14000	16,273.45	17,712.94	1.16	1.27	1,439.49 8.85%
16000	18,401.03	20,011.50	1.15	1.25	1,610.47 8.75%
18000	20,528.61	22,310.06	1.14	1.24	1,781.45 8.68%
20000	22,656.19	24,608.62	1.13	1.23	1,952.43 8.62%
22000	24,783.77	26,907.18	1.13	1.22	2,123.41 8.57%
24000	26,911.35	29,205.74	1.12	1.22	2,294.39 8.53%
26000	29,038.93	31,504.30	1.12	1.21	2,465.37 8.49%
28000	31,166.51	33,802.86	1.11	1.21	2,636.35 8.46%
30000	33,294.09	36,101.42	1.11	1.20	2,807.33 8.43%
35000	38,613.04	41,847.82	1.10	1.20	3,234.78 8.38%
40000	43,931.99	47,594.22	1.10	1.19	3,662.23 8.34%
43000	47,123.36	51,042.06	1.10	1.19	3,918.70 8.32%
45000	49,250.94	53,340.62	1.09	1.19	4,089.68 8.30%
50000	54,569.89	59,087.02	1.09	1.18	4,517.13 8.28%
54000	58,825.05	63,684.14	1.09	1.18	4,859.09 8.26%
60000	65,207.79	70,579.82	1.09	1.18	5,372.03 8.24%
70000	75,845.69	82,072.62	1.08	1.17	6,226.93 8.21%
80000	86,483.59	93,565.42	1.08	1.17	7,081.83 8.19%
90000	97,121.49	105,058.22	1.08	1.17	7,936.73 8.17%
95000	102,440.44	110,804.62	1.08	1.17	8,364.18 8.16%
100000	107,759.39	116,551.02	1.08	1.17	8,791.63 8.16%
108000	116,269.71	125,745.26	1.08	1.16	9,475.55 8.15%
150000	160,948.89	174,015.02	1.07	1.16	13,066.13 8.12%
200000	214,138.39	231,479.02	1.07	1.16	17,340.63 8.10%
250000	267,327.89	288,943.02	1.07	1.16	21,615.13 8.09%
300000	320,517.39	346,407.02	1.07	1.15	25,889.63 8.08%
350000	373,706.89	403,871.02	1.07	1.15	30,164.13 8.07%
400000	426,896.39	461,335.02	1.07	1.15	34,438.63 8.07%
450000	480,085.89	518,799.02	1.07	1.15	38,713.13 8.06%
500000	533,275.39	576,263.02	1.07	1.15	42,987.63 8.06%

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

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 3,502.84	\$ 4,252.00
ALL GAS CONSUMED	\$ 0.27481	\$ 0.33359
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE		
THM	Present	Proposed	Present	Proposed	Amount	Percent
	\$	\$	\$/Thm	\$/Thm	\$	%
Usage						
0	3,502.84	4,252.00			749.16	21.39%
5	3,507.10	4,256.56	701.42	851.31	749.46	21.37%
10	3,511.36	4,261.12	351.14	426.11	749.76	21.35%
25	3,524.14	4,274.78	140.97	170.99	750.64	21.30%
50	3,545.44	4,297.55	70.91	85.95	752.11	21.21%
100	3,588.04	4,343.09	35.88	43.43	755.05	21.04%
200	3,673.24	4,434.17	18.37	22.17	760.93	20.72%
300	3,758.44	4,525.25	12.53	15.08	766.81	20.40%
400	3,843.64	4,616.33	9.61	11.54	772.69	20.10%
500	3,928.84	4,707.41	7.86	9.41	778.57	19.82%
700	4,099.24	4,889.57	5.86	6.99	790.33	19.28%
900	4,269.64	5,071.73	4.74	5.64	802.09	18.79%
1500	4,780.85	5,618.20	3.19	3.75	837.35	17.51%
3000	6,058.87	6,984.39	2.02	2.33	925.52	15.28%
8000	10,318.92	11,538.34	1.29	1.44	1,219.42	11.82%
10000	12,022.94	13,359.92	1.20	1.34	1,336.98	11.12%
11000	12,874.95	14,270.71	1.17	1.30	1,395.76	10.84%
12000	13,726.96	15,181.50	1.14	1.27	1,454.54	10.60%
14000	15,430.98	17,003.08	1.10	1.21	1,572.10	10.19%
16000	17,135.00	18,824.66	1.07	1.18	1,689.66	9.86%
18000	18,839.02	20,646.24	1.05	1.15	1,807.22	9.59%
20000	20,543.04	22,467.82	1.03	1.12	1,924.78	9.37%
22000	22,247.06	24,289.40	1.01	1.10	2,042.34	9.18%
24000	23,951.08	26,110.98	1.00	1.09	2,159.90	9.02%
26000	25,655.10	27,932.56	0.99	1.07	2,277.46	8.88%
28000	27,359.12	29,754.14	0.98	1.06	2,395.02	8.75%
30000	29,063.14	31,575.72	0.97	1.05	2,512.58	8.65%
35000	33,323.19	36,129.67	0.95	1.03	2,806.48	8.42%
40000	37,583.24	40,683.62	0.94	1.02	3,100.38	8.25%
43000	40,139.27	43,415.99	0.93	1.01	3,276.72	8.16%
45000	41,843.29	45,237.57	0.93	1.01	3,394.28	8.11%
50000	46,103.34	49,791.52	0.92	1.00	3,688.18	8.00%
54000	49,511.38	53,434.68	0.92	0.99	3,923.30	7.92%
60000	54,623.44	58,899.42	0.91	0.98	4,275.98	7.83%
70000	63,143.54	68,007.32	0.90	0.97	4,863.78	7.70%
80000	71,663.64	77,115.22	0.90	0.96	5,451.58	7.61%
90000	80,183.74	86,223.12	0.89	0.96	6,039.38	7.53%
95000	84,443.79	90,777.07	0.89	0.96	6,333.28	7.50%
100000	88,703.84	95,331.02	0.89	0.95	6,627.18	7.47%
108000	95,519.92	102,617.34	0.88	0.95	7,097.42	7.43%
150000	131,304.34	140,870.52	0.88	0.94	9,566.18	7.29%
200000	173,904.84	186,410.02	0.87	0.93	12,505.18	7.19%
250000	216,505.34	231,949.52	0.87	0.93	15,444.18	7.13%
300000	259,105.84	277,489.02	0.86	0.92	18,383.18	7.09%
350000	301,706.34	323,028.52	0.86	0.92	21,322.18	7.07%
400000	344,306.84	368,568.02	0.86	0.92	24,261.18	7.05%
450000	386,907.34	414,107.52	0.86	0.92	27,200.18	7.03%
500000	429,507.84	459,647.02	0.86	0.92	30,139.18	7.02%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 1,074,000 THM AND LESS THAN OR EQUAL TO 3,400,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 5,448.36	\$ 6,614.00
ALL GAS CONSUMED	\$ 0.24375	\$ 0.29587
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

				DIFFERENCE		
THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	Amount \$	Percent %
Usage						
0	5,448.36	6,614.00			1,165.64	21.39%
5	5,452.47	6,618.37	1,090.49	1,323.67	1,165.90	21.38%
10	5,456.58	6,622.74	545.66	662.27	1,166.16	21.37%
25	5,468.90	6,635.84	218.76	265.43	1,166.94	21.34%
50	5,489.42	6,657.67	109.79	133.15	1,168.25	21.28%
100	5,530.47	6,701.32	55.30	67.01	1,170.85	21.17%
200	5,612.57	6,788.63	28.06	33.94	1,176.06	20.95%
300	5,694.67	6,875.94	18.98	22.92	1,181.27	20.74%
400	5,776.77	6,963.25	14.44	17.41	1,186.48	20.54%
500	5,858.87	7,050.56	11.72	14.10	1,191.69	20.34%
700	6,023.06	7,225.17	8.60	10.32	1,202.11	19.96%
900	6,187.25	7,399.78	6.87	8.22	1,212.53	19.60%
1500	6,679.82	7,923.62	4.45	5.28	1,243.80	18.62%
3000	7,911.25	9,233.23	2.64	3.08	1,321.98	16.71%
8000	12,016.00	13,598.58	1.50	1.70	1,582.58	13.17%
10000	13,657.90	15,344.72	1.37	1.53	1,686.82	12.35%
11000	14,478.85	16,217.79	1.32	1.47	1,738.94	12.01%
12000	15,299.80	17,090.86	1.27	1.42	1,791.06	11.71%
14000	16,941.70	18,837.00	1.21	1.35	1,895.30	11.19%
16000	18,583.60	20,583.14	1.16	1.29	1,999.54	10.76%
18000	20,225.50	22,329.28	1.12	1.24	2,103.78	10.40%
20000	21,867.40	24,075.42	1.09	1.20	2,208.02	10.10%
22000	23,509.30	25,821.56	1.07	1.17	2,312.26	9.84%
24000	25,151.20	27,567.70	1.05	1.15	2,416.50	9.61%
26000	26,793.10	29,313.84	1.03	1.13	2,520.74	9.41%
28000	28,435.00	31,059.98	1.02	1.11	2,624.98	9.23%
30000	30,076.90	32,806.12	1.00	1.09	2,729.22	9.07%
35000	34,181.65	37,171.47	0.98	1.06	2,989.82	8.75%
40000	38,286.40	41,536.82	0.96	1.04	3,250.42	8.49%
43000	40,749.25	44,156.03	0.95	1.03	3,406.78	8.36%
45000	42,391.15	45,902.17	0.94	1.02	3,511.02	8.28%
50000	46,495.90	50,267.52	0.93	1.01	3,771.62	8.11%
54000	49,779.70	53,759.80	0.92	1.00	3,980.10	8.00%
60000	54,705.40	58,998.22	0.91	0.98	4,292.82	7.85%
70000	62,914.90	67,728.92	0.90	0.97	4,814.02	7.65%
80000	71,124.40	76,459.62	0.89	0.96	5,335.22	7.50%
90000	79,333.90	85,190.32	0.88	0.95	5,856.42	7.38%
95000	83,438.65	89,555.67	0.88	0.94	6,117.02	7.33%
100000	87,543.40	93,921.02	0.88	0.94	6,377.62	7.29%
108000	94,111.00	100,905.58	0.87	0.93	6,794.58	7.22%
150000	128,590.90	137,574.52	0.86	0.92	8,983.62	6.99%
200000	169,638.40	181,228.02	0.85	0.91	11,589.62	6.83%
250000	210,685.90	224,881.52	0.84	0.90	14,195.62	6.74%
300000	251,733.40	268,535.02	0.84	0.90	16,801.62	6.67%
350000	292,780.90	312,188.52	0.84	0.89	19,407.62	6.63%
400000	333,828.40	355,842.02	0.83	0.89	22,013.62	6.59%
450000	374,875.90	399,495.52	0.83	0.89	24,619.62	6.57%
500000	415,923.40	443,149.02	0.83	0.89	27,225.62	6.55%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 3,400,000 THM AND LESS THAN OR EQUAL TO 7,500,000 THM PER YEAR

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 10,506.98	\$ 12,754.00
ALL GAS CONSUMED	\$ 0.21874	\$ 0.26552
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

THM		Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
						Amount \$	Percent %
Usage							
	0	10,506.98	12,754.00			2,247.02	21.39%
	5	10,510.96	12,758.22	2,102.19	2,551.64	2,247.26	21.38%
	10	10,514.94	12,762.44	1,051.49	1,276.24	2,247.50	21.37%
	25	10,526.88	12,775.08	421.08	511.00	2,248.20	21.36%
	50	10,546.78	12,796.15	210.94	255.92	2,249.37	21.33%
	100	10,586.58	12,838.29	105.87	128.38	2,251.71	21.27%
	200	10,666.17	12,922.56	53.33	64.61	2,256.39	21.15%
	300	10,745.76	13,006.83	35.82	43.36	2,261.07	21.04%
	400	10,825.35	13,091.10	27.06	32.73	2,265.75	20.93%
	500	10,904.94	13,175.37	21.81	26.35	2,270.43	20.82%
	700	11,064.13	13,343.91	15.81	19.06	2,279.78	20.61%
	900	11,223.32	13,512.45	12.47	15.01	2,289.13	20.40%
	1500	11,700.88	14,018.08	7.80	9.35	2,317.20	19.80%
	3000	12,894.79	15,282.16	4.30	5.09	2,387.37	18.51%
	8000	16,874.49	19,495.76	2.11	2.44	2,621.27	15.53%
	10000	18,466.37	21,181.20	1.85	2.12	2,714.83	14.70%
	11000	19,262.31	22,023.92	1.75	2.00	2,761.61	14.34%
	12000	20,058.25	22,866.64	1.67	1.91	2,808.39	14.00%
	14000	21,650.13	24,552.08	1.55	1.75	2,901.95	13.40%
	16000	23,242.01	26,237.52	1.45	1.64	2,995.51	12.89%
	18000	24,833.89	27,922.96	1.38	1.55	3,089.07	12.44%
	20000	26,425.77	29,608.40	1.32	1.48	3,182.63	12.04%
	22000	28,017.65	31,293.84	1.27	1.42	3,276.19	11.69%
	24000	29,609.53	32,979.28	1.23	1.37	3,369.75	11.38%
	26000	31,201.41	34,664.72	1.20	1.33	3,463.31	11.10%
	28000	32,793.29	36,350.16	1.17	1.30	3,556.87	10.85%
	30000	34,385.17	38,035.60	1.15	1.27	3,650.43	10.62%
	35000	38,364.87	42,249.20	1.10	1.21	3,884.33	10.12%
	40000	42,344.57	46,462.80	1.06	1.16	4,118.23	9.73%
	43000	44,732.39	48,990.96	1.04	1.14	4,258.57	9.52%
	45000	46,324.27	50,676.40	1.03	1.13	4,352.13	9.39%
	50000	50,303.97	54,890.00	1.01	1.10	4,586.03	9.12%
	54000	53,487.73	58,260.88	0.99	1.08	4,773.15	8.92%
	60000	58,263.37	63,317.20	0.97	1.06	5,053.83	8.67%
	70000	66,222.77	71,744.40	0.95	1.02	5,521.63	8.34%
	80000	74,182.17	80,171.60	0.93	1.00	5,989.43	8.07%
	90000	82,141.57	88,598.80	0.91	0.98	6,457.23	7.86%
	95000	86,121.27	92,812.40	0.91	0.98	6,691.13	7.77%
	100000	90,100.97	97,026.00	0.90	0.97	6,925.03	7.69%
	108000	96,468.49	103,767.76	0.89	0.96	7,299.27	7.57%
	150000	129,897.97	139,162.00	0.87	0.93	9,264.03	7.13%
	200000	169,694.97	181,298.00	0.85	0.91	11,603.03	6.84%
	250000	209,491.97	223,434.00	0.84	0.89	13,942.03	6.66%
	300000	249,288.97	265,570.00	0.83	0.89	16,281.03	6.53%
	350000	289,085.97	307,706.00	0.83	0.88	18,620.03	6.44%
	400000	328,882.97	349,842.00	0.82	0.87	20,959.03	6.37%
	450000	368,679.97	391,978.00	0.82	0.87	23,298.03	6.32%
	500000	408,476.97	434,114.00	0.82	0.87	25,637.03	6.28%

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARISON OF MONTHLY BILLS
LARGE GENERAL SALES SERVICE
GREATER THAN 7,500,000 THM

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$ 15,565.61	\$ 18,895.00
ALL GAS CONSUMED	\$ 0.13017	\$ 0.15800
RIDER PGCC	\$ 0.23646	\$ 0.23646
RIDER PGDC	\$ 0.33208	\$ 0.33208
GAS PROCUREMENT CHARGE	\$ 0.00113	\$ 0.00113
COMMODITY E-FACTOR	\$ 0.00753	\$ 0.00753
STATE TAX ADJUSTMENT	0.000%	0.000%

THM	Present \$	Proposed \$	Present \$/Thm	Proposed \$/Thm	DIFFERENCE	
					Amount \$	Percent %
Usage						
0	15,565.61	18,895.00			3,329.39	21.39%
5	15,569.15	18,898.68	3,113.83	3,779.74	3,329.53	21.39%
10	15,572.69	18,902.36	1,557.27	1,890.24	3,329.67	21.38%
25	15,583.30	18,913.39	623.33	756.54	3,330.09	21.37%
50	15,600.98	18,931.77	312.02	378.64	3,330.79	21.35%
100	15,636.35	18,968.53	156.36	189.69	3,332.18	21.31%
200	15,707.09	19,042.05	78.54	95.21	3,334.96	21.23%
300	15,777.83	19,115.57	52.59	63.72	3,337.74	21.15%
400	15,848.57	19,189.09	39.62	47.97	3,340.52	21.08%
500	15,919.31	19,262.61	31.84	38.53	3,343.30	21.00%
700	16,060.78	19,409.65	22.94	27.73	3,348.87	20.85%
900	16,202.25	19,556.69	18.00	21.73	3,354.44	20.70%
1500	16,626.67	19,997.81	11.08	13.33	3,371.14	20.28%
3000	17,687.73	21,100.61	5.90	7.03	3,412.88	19.30%
8000	21,224.58	24,776.61	2.65	3.10	3,552.03	16.74%
10000	22,639.32	26,247.01	2.26	2.62	3,607.69	15.94%
11000	23,346.69	26,982.21	2.12	2.45	3,635.52	15.57%
12000	24,054.06	27,717.41	2.00	2.31	3,663.35	15.23%
14000	25,468.80	29,187.81	1.82	2.08	3,719.01	14.60%
16000	26,883.54	30,658.21	1.68	1.92	3,774.67	14.04%
18000	28,298.28	32,128.61	1.57	1.78	3,830.33	13.54%
20000	29,713.02	33,599.01	1.49	1.68	3,885.99	13.08%
22000	31,127.76	35,069.41	1.41	1.59	3,941.65	12.66%
24000	32,542.50	36,539.81	1.36	1.52	3,997.31	12.28%
26000	33,957.24	38,010.21	1.31	1.46	4,052.97	11.94%
28000	35,371.98	39,480.61	1.26	1.41	4,108.63	11.62%
30000	36,786.72	40,951.01	1.23	1.37	4,164.29	11.32%
35000	40,323.57	44,627.01	1.15	1.28	4,303.44	10.67%
40000	43,860.42	48,303.01	1.10	1.21	4,442.59	10.13%
43000	45,982.53	50,508.61	1.07	1.17	4,526.08	9.84%
45000	47,397.27	51,979.01	1.05	1.16	4,581.74	9.67%
50000	50,934.12	55,655.01	1.02	1.11	4,720.89	9.27%
54000	53,763.60	58,595.81	1.00	1.09	4,832.21	8.99%
60000	58,007.82	63,007.01	0.97	1.05	4,999.19	8.62%
70000	65,081.52	70,359.01	0.93	1.01	5,277.49	8.11%
80000	72,155.22	77,711.01	0.90	0.97	5,555.79	7.70%
90000	79,228.92	85,063.01	0.88	0.95	5,834.09	7.36%
95000	82,765.77	88,739.01	0.87	0.93	5,973.24	7.22%
100000	86,302.62	92,415.01	0.86	0.92	6,112.39	7.08%
108000	91,961.58	98,296.61	0.85	0.91	6,335.03	6.89%
150000	121,671.12	129,175.01	0.81	0.86	7,503.89	6.17%
200000	157,039.62	165,935.01	0.79	0.83	8,895.39	5.66%
250000	192,408.12	202,695.01	0.77	0.81	10,286.89	5.35%
300000	227,776.62	239,455.01	0.76	0.80	11,678.39	5.13%
350000	263,145.12	276,215.01	0.75	0.79	13,069.89	4.97%
400000	298,513.62	312,975.01	0.75	0.78	14,461.39	4.84%
450000	333,882.12	349,735.01	0.74	0.78	15,852.89	4.75%
500000	369,250.62	386,495.01	0.74	0.77	17,244.39	4.67%

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, 2025. Schedule 2 is for the Fully Projected Future Test Year which is for the twelve-month period ending December 31, 2026. 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, 2025

	<u>(MDth)</u>
Annualized Sales	38,911
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	39,136
City Gate Purchases	0
Local Production	256
Storage	(480)
Total	38,911

Schedule 2: Twelve Month Ending December 31, 2026

	<u>(MDth)</u>
Annualized Sales	39,188
<u>Sources of Gas</u>	
Interstate Pipeline Purchases	39,468
City Gate Purchases	0
Local Production	256
Storage	(535)
Total	39,188

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 2023 and November 2024.

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 2023 and November 2024.

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 2023 and November 2024.

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, 2026
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, 2025 is (\$1,872,141) and for twelve months ending December 31, 2026 is (\$391,632). 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, 2025
Adjustments to Purchased Gas Expense
53.62

			\$
(1)	Purchased Gas Costs Per Books for the Twelve Months Ended November 30, 2025		242,767,713
(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 Supply Expense</u>		<u>Gas Cost</u>
1/	Residential Sales Service - RSS	5.7607	29,596,055
	Small General Sales Service - SGSS	5.7607	7,859,996
	Negotiated Sales Service - NSS	Varies	60,500
	Large General Sales Service - LGSS	5.7607	1,066,425
	Residential Distribution Service - RDS	2.8380	3,844,912
	Small Commercial Distribution - SCD	2.8380	3,260,863
	Small General Distribution Service - SGDS	3.3208	707,879
	Total Gas Supply Expense		244,639,854
	Gas Supply Expense Adjustment		(1,872,141)
1/	Includes CAP volumes		

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended December 31, 2026
Adjustments to Purchased Gas Expense
53.62

				\$
(1)	Purchased Gas Costs Per Books for the Twelve Months Ended December 31, 2026			244,639,854
(2)	Purchased Gas Cost to be Recovered in Base Tariff Rates:			
		Total	Adjusted	Gas
<u>Rate Schedule</u>		<u>Rate</u>	<u>Volumes</u>	<u>Cost</u>
<u>Gas Supply Expense</u>				
1/	Residential Sales Service - RSS	5.7607	29,788,890	171,604,859
	Small General Sales Service - SGSS	5.7607	7,808,686	44,983,499
	Negotiated Sales Service - NSS	Varies	60,000	204,869
	Large General Sales Service - LGSS	5.7607	1,072,458	6,178,106
	Residential Distribution Service - RDS	2.8380	3,683,081	10,452,583
	Small Commercial Distribution - SCD	2.8380	3,260,949	9,254,572
	Small General Distribution Service - SGDS	3.3208	708,564	2,352,998
Total Gas Supply Expense				245,031,485
Gas Supply Expense Adjustment				(391,632)
1/	Includes CAP volumes			

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, Attachment 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.