

LARGE FILING SEPERATOR SHEET

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APPLICATION

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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Columbia)
Gas of Ohio, Inc. for Authority to Revise its)
Depreciation Accrual Rates.)

Case No. 08-0075-GA-AAM

APPLICATION OF
COLUMBIA GAS OF OHIO, INC.
TO REVISE DEPRECIATION ACCRUAL RATES

1. Columbia Gas of Ohio, Inc. ("Columbia") is a natural gas company within the meaning of R.C. § 4905.03(A)(6), and as such, is a public utility subject to the jurisdiction of the Public Utilities Commission of Ohio ("Commission").

2. Pursuant to R.C. § 4905.18, the Commission is required to ascertain, determine and prescribe what are the proper and adequate charges for depreciation of several classes of property for each public utility.

3. Columbia's current prescribed depreciation accrual rates were approved by the Commission on February 23, 2005, in Case No. 05-114-GA-AAM to be effective January 1, 2005.

4. On February 1, 2008, Columbia filed a Notice of Intent to file An Application for an Increase in Rates and Charges in Case No. 08-0072-GA-AIR, and an Alternative Regulation application in Case No. 08-0073-GA-ALT. Columbia's applications to be filed in those dockets on or after March 3, 2008 will include a provision for the recovery of depreciation expense. The depreciation expense to be recognized in Columbia's cost of service should be based upon the best information available with respect to Columbia's depreciation accrual rates.

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5. Columbia's alternative regulation application will include a request for a rate recovery mechanism that will provide Columbia with the ability to track and recover, on an annual basis, the costs of completing an Infrastructure Replacement Program ("IRP").

6. Columbia's proposed Rider IRP will provide for the recovery of costs incurred in: (1) the future maintenance, repair and replacement of customer-owned service lines that have been determined by Columbia to present an existing or probable hazard to persons and property; (2) the orderly and systematic replacement of, over a period of approximately three years, certain risers identified by the Commission's Staff as prone to failure if not properly assembled and installed; (3) Columbia's replacement of all cast iron and bare steel pipe in its distribution system over a period of twenty-five years; (4) Columbia's replacement of customer-owned metallic service lines identified by Columbia during the replacement of all cast iron and bare steel pipe; and, (5) the installation of Automatic Meter Reading devices on all meters located inside residences.

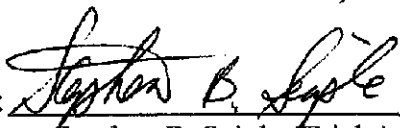
7. Columbia's IRP filing will result in a significant increase in its capital program expenditures and related retirements with a potential impact on depreciation rates. For this reason Columbia retained Gannett Fleming Valuation and Rate Consultants, Inc. ("Gannett Fleming") to perform a depreciation study of Columbia's facilities. Gannett Fleming has recommended new straight-line whole life accrual rates, as documented in its study.

8. Attached, as Exhibit A hereto, is the study performed by Gannett Fleming related to Columbia's gas plant as of December 31, 2006. The study results include proposed annual depreciation rates and amounts for regulatory reporting purposes together with a description of the estimation of depreciation, summaries of annual and accrued depreciation, the statistical report for life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

9. Attached, as Exhibit B hereto, is a schedule that sets forth by account, annual accruals at Columbia's current and proposed accrual rates shown on Exhibit A based on original plant balances at December 31, 2006. This schedule demonstrates that the Commission's approval of Columbia's proposed depreciation accrual rates will result in a reduction in annual accruals of \$611,851 based on plant in service at December 31, 2006.

WHEREFORE, consistent with the results of Gannett Fleming's depreciation study, Columbia requests that the Commission approve the proposed depreciation accrual rates for gas property and plant shown on Exhibit A. This change in depreciation accrual rates will allow Columbia to recover its investment in property, plant and equipment through its application for an increase in rates and application for alternative form of rate making and in no event exceed said investment.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

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Mark R. Kempic, Assistant General Counsel
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COLUMBIA GAS OF OHIO, INC.

AFFIDAVIT

STATE OF OHIO

FRANKLIN COUNTY

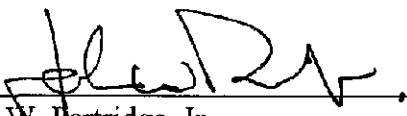
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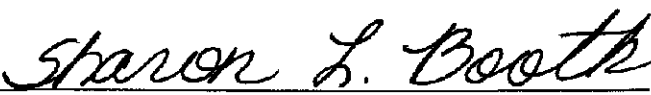
ss:

J. W. Partridge, Jr., being first duly cautioned and sworn, deposes and says that he is the President of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



J. W. Partridge, Jr.
President

Sworn to before me and subscribed in my presence this 31st day of January 2008.



Notary Public



SHARON L. BOOTH
Notary Public, State of Ohio
My Commission Expires 11-09-2012

AFFIDAVIT

STATE OF INDIANA

)

)

ss:

LAKE COUNTY

)

Gary W. Pottorff, being first duly cautioned and sworn, deposes and says that he is the Vice President, Administration and Corporate Secretary of Columbia Gas of Ohio, Inc., Applicant herein, that the statements and schedules submitted herewith contain proposed revisions to existing schedule sheets, establish the facts and grounds upon which this Application is based, and that the data and facts set forth herein are true to the best of his knowledge and belief.



Gary W. Pottorff
Vice President, Administration
and Corporate Secretary

Sworn to before me and subscribed in my presence this 29th day of January, 2008.



Notary Public

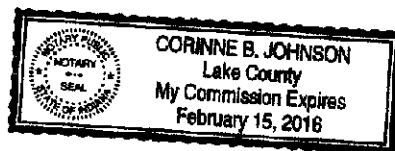


EXHIBIT A

COLUMBIA GAS OF OHIO, INC.

COLUMBUS, OHIO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2006



Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

COLUMBIA GAS OF OHIO, INC.

COLUMBUS, OHIO

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2006

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Gannett Fleming

GANNETT FLEMING, INC.
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Harrisburg, PA 17106-7100

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www.gannettfleming.com

December 6, 2007

Columbia Gas of Ohio, Inc.
200 Civic Center Drive
Columbus, OH 43216

Attention Stephen B. Seiple, Esq., Senior Attorney

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Columbia Gas of Ohio, Inc. as of December 31, 2006. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS/krm



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PART I. INTRODUCTION

COLUMBIA GAS OF OHIO, INC.

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2006

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Columbia Gas of Ohio, Inc. (the Company) as applied to gas plant in service as of December 31, 2006. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The regulatory rates and amounts reflect the straight line whole life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2006; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net

salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation to be used for regulatory reporting purposes.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts. The calculations of annual depreciation for regulatory purposes use the whole life basis.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the gas industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For major structures, the life span technique was used. In this technique, the date of final retirement was estimated for each building, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable

group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2006 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 2006 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.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1968 through 2006. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

**PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION**

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, 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 depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

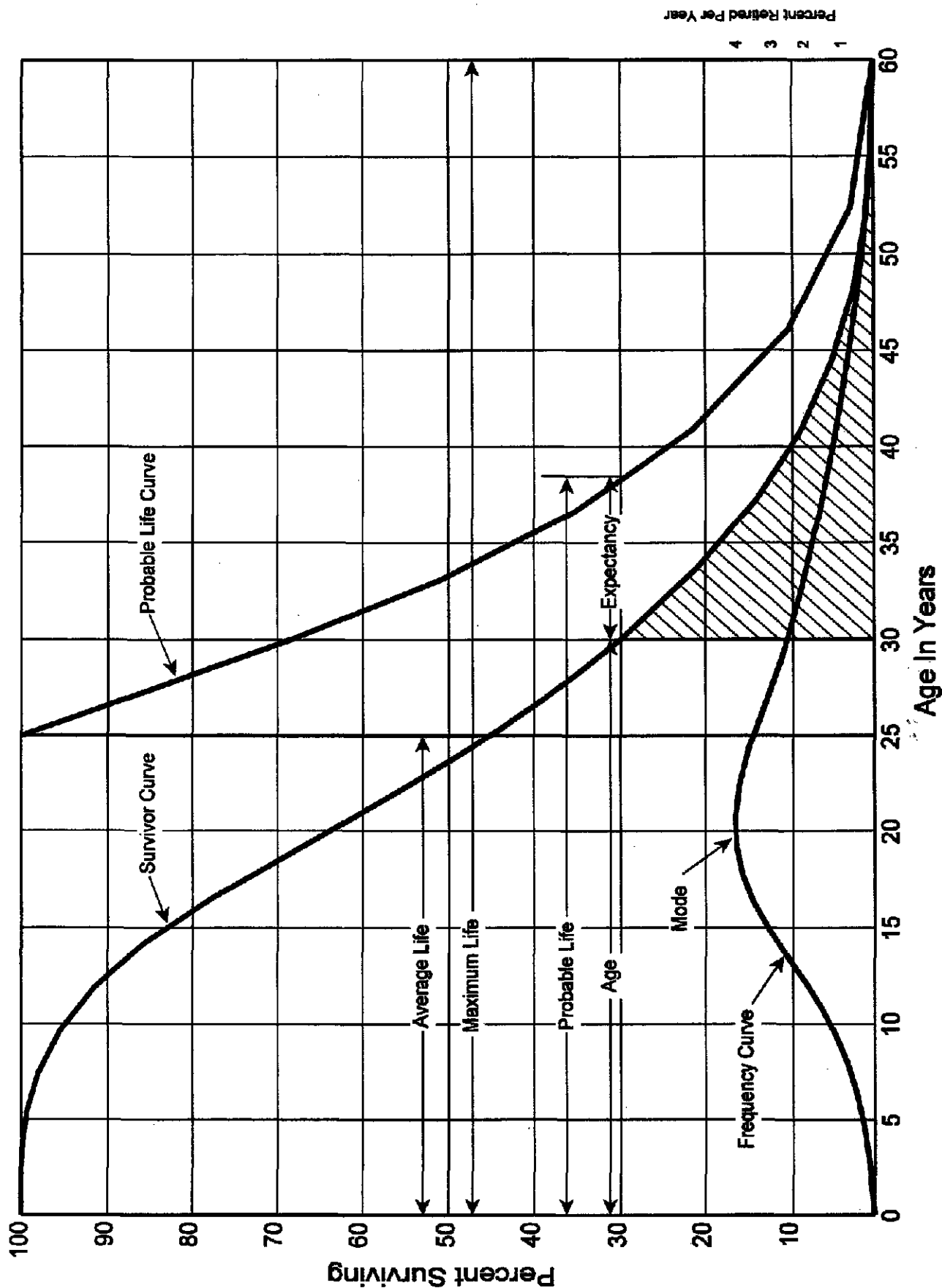


Figure 1. A Typical Survivor Curve and Derived Curves

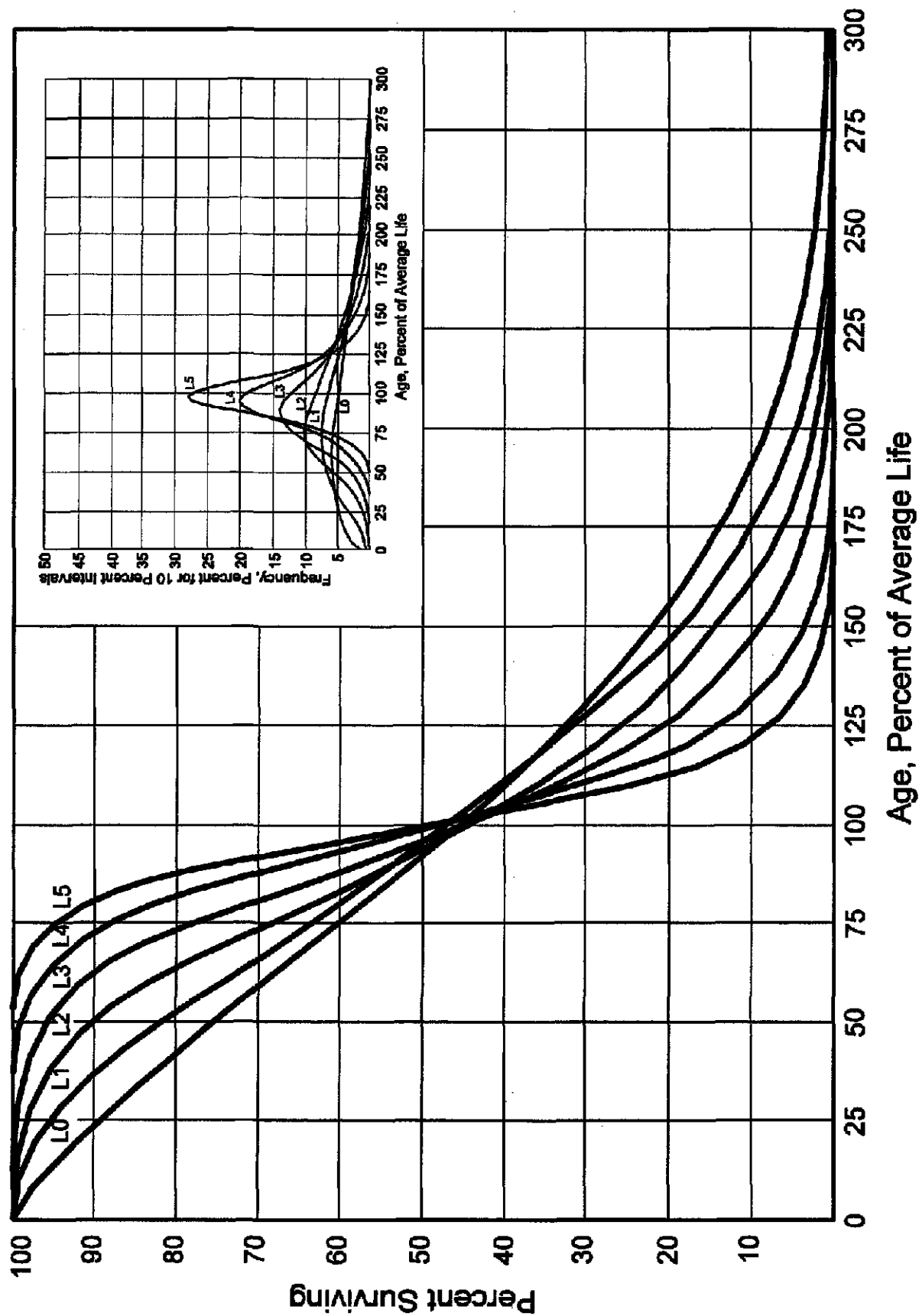


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

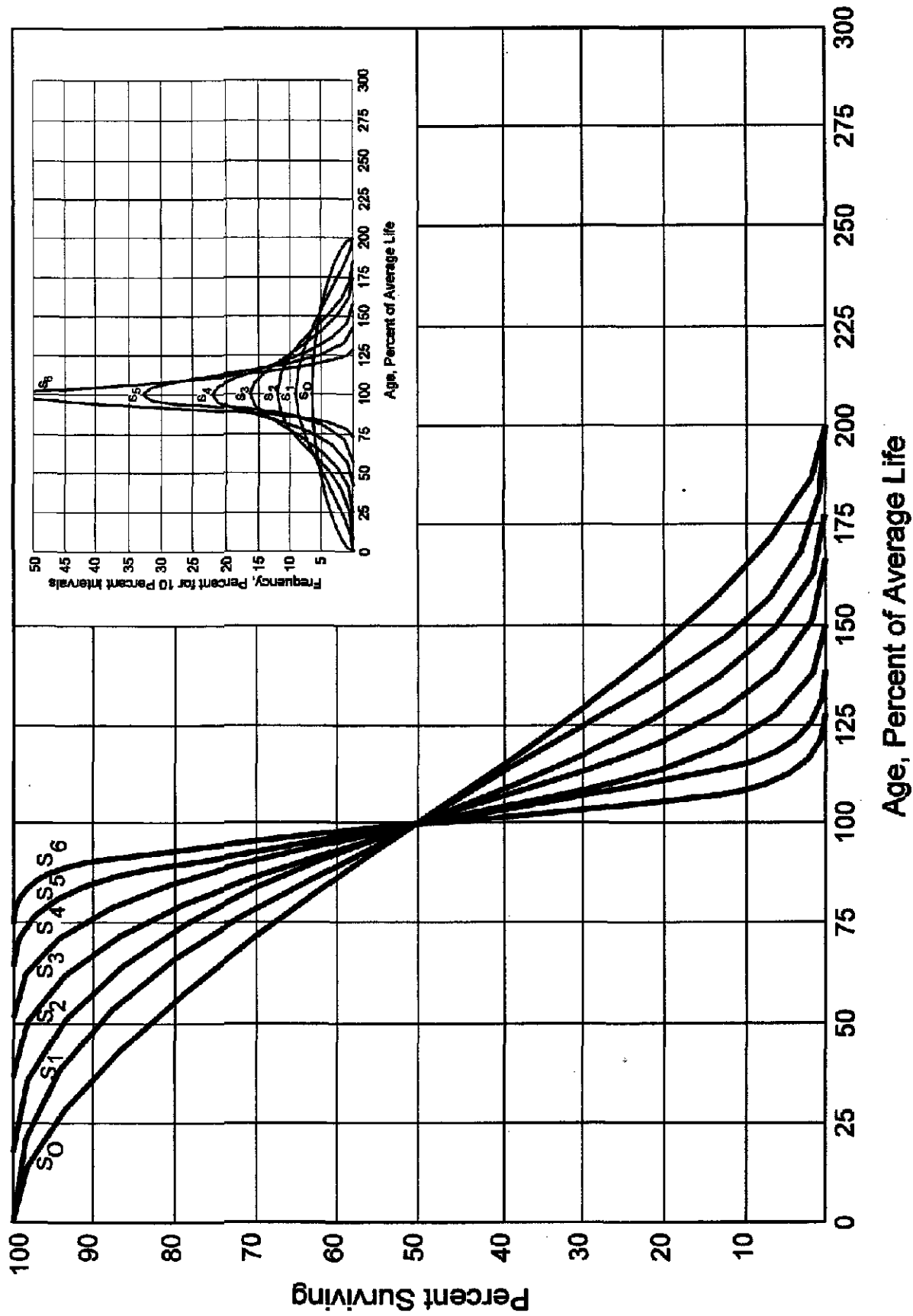


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

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

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

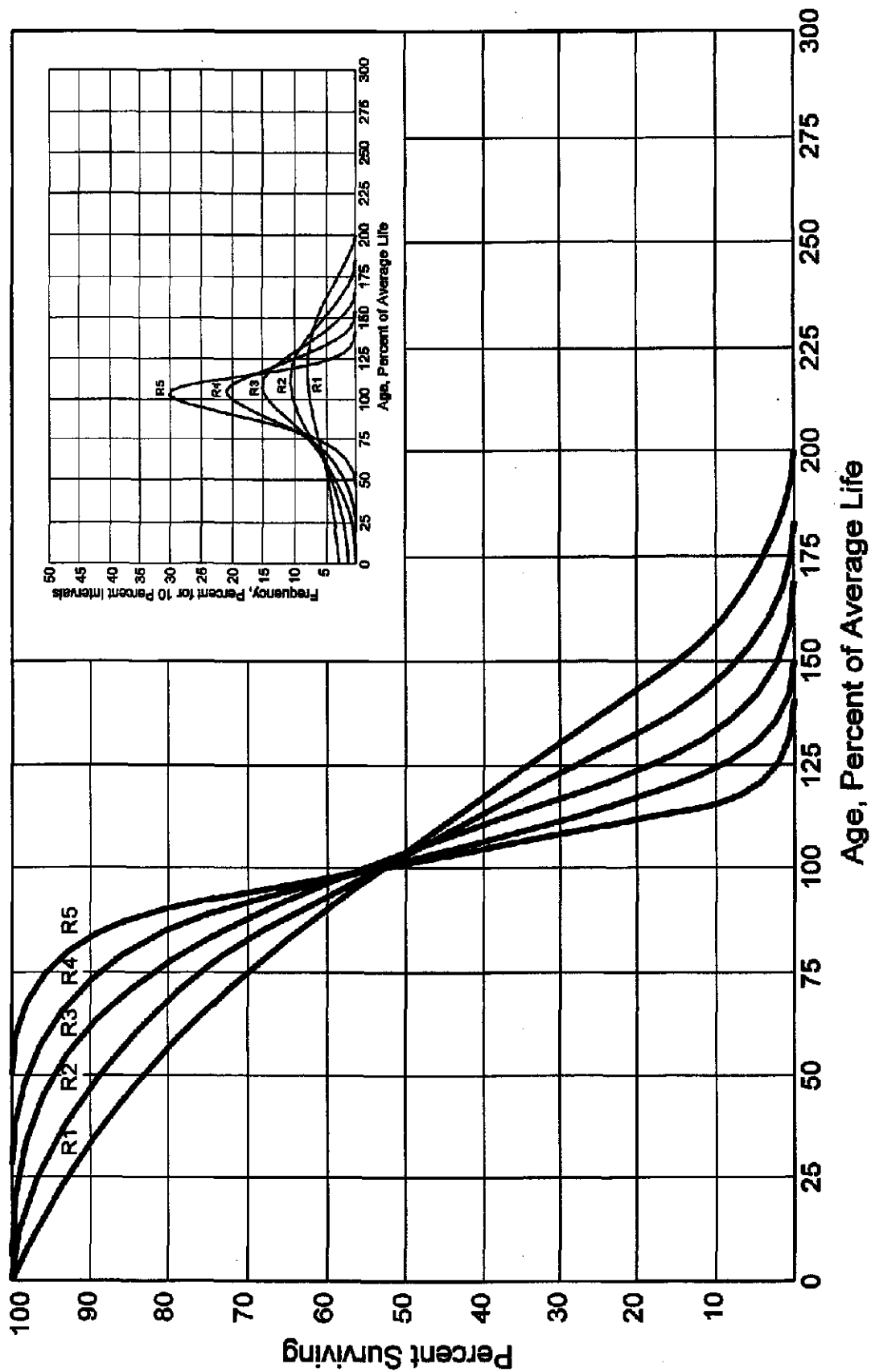


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

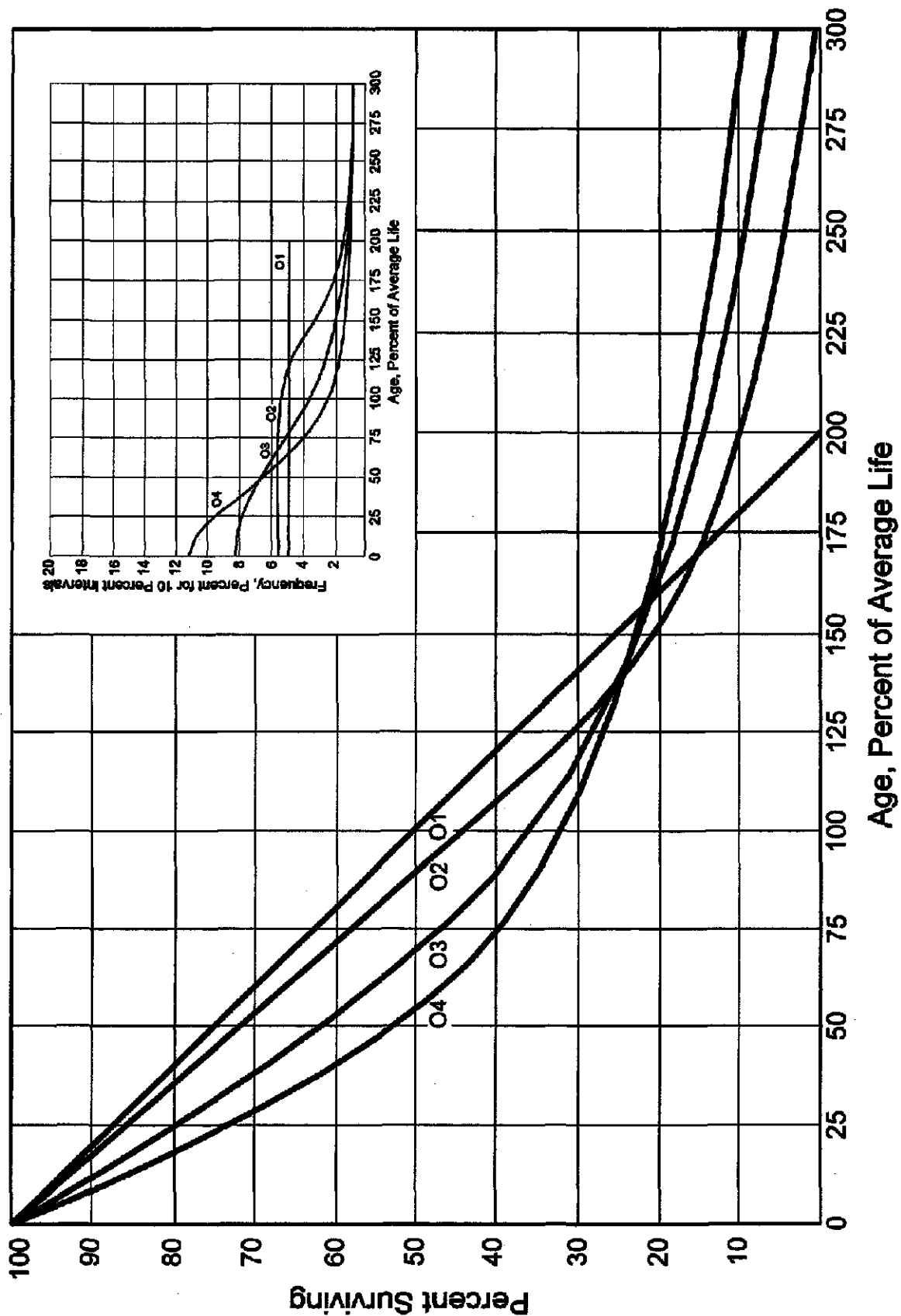


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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 or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

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 beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, 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 1997-2006 during which there were placements during the years 1992-2006. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 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 1992 were retired in 1997. 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 Table 1 immediately above the staircase line drawn on the table beginning with the 1997 retirements of 1992 installations and ending with the 2006 retirements of the 2001 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In Table 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

TABLE 1. RETIREMENTS FOR EACH YEAR 1997-2006
SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006											Placement Band 1992-2006		
Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)			
1992	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
1993	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
1994	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
1995	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
1996	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
1997	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
1998		5	11	12	13	14	15	16	18	20	113	7½-8½	
1999			6	12	13	15	16	17	19	19	124	6½-7½	
2000				6	13	15	16	17	19	19	131	5½-6½	
2001					7	14	16	17	19	20	143	4½-5½	
2002						8	18	20	22	23	146	3½-4½	
2003							9	20	22	25	150	2½-3½	
2004								11	23	25	151	1½-2½	
2005									11	24	153	½-1½	
2006										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1997-2006

Experience Band 1997-2006				SUMMARIZED BY AGE INTERVAL							Placement Band 1992-2006		
Year Placed		Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
		During Year											
(1)	(2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	(12)	(13)	
1992	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½	
1993	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
1994	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
1995	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½	
1996	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½	
1997	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½	
1998	-	-	-	-	-	-	-	-	-	-	6	7½-8½	
1999	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2000	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½	
2001	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½	
2002	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½	
2003	-	-	-	-	-	-	-	-	-	-	-	2½-3½	
2004	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½	
2005	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2006	-	-	-	-	-	-	-	-	-	-	-	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.

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 Table 3 on page II-15.

The surviving plant at the beginning of each year from 1997 through 2006 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 Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 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 2002 are calculated in the following manner:

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

For the entire experience band 1997-2006, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1997-2006
SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1993	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1994	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1995	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1996	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1997	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1998		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1999			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2000				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2001					660 ^a	653	639	623	628	609	3,789	4½-5½
2002						750 ^a	742	724	685	663	4,332	3½-4½
2003							850 ^a	841	821	799	4,955	2½-3½
2004								960 ^a	949	926	5,719	1½-2½
2005									1,080 ^a	1,069	6,579	½-1½
2006										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

of the retirements during an age interval (Table 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 Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 1997-2006

Placement Band 1992-2006

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u>	<u>Exposures at Beginning of Age Interval</u>	<u>Retirements During Age Interval</u>	<u>Retirement Ratio</u>	<u>Survivor Ratio</u>	<u>Percent Surviving at Beginning of Age Interval</u>
(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 Table 3, Column 12, Plant Exposed to Retirement.

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

Column 4 = Column 3 Divided by Column 2.

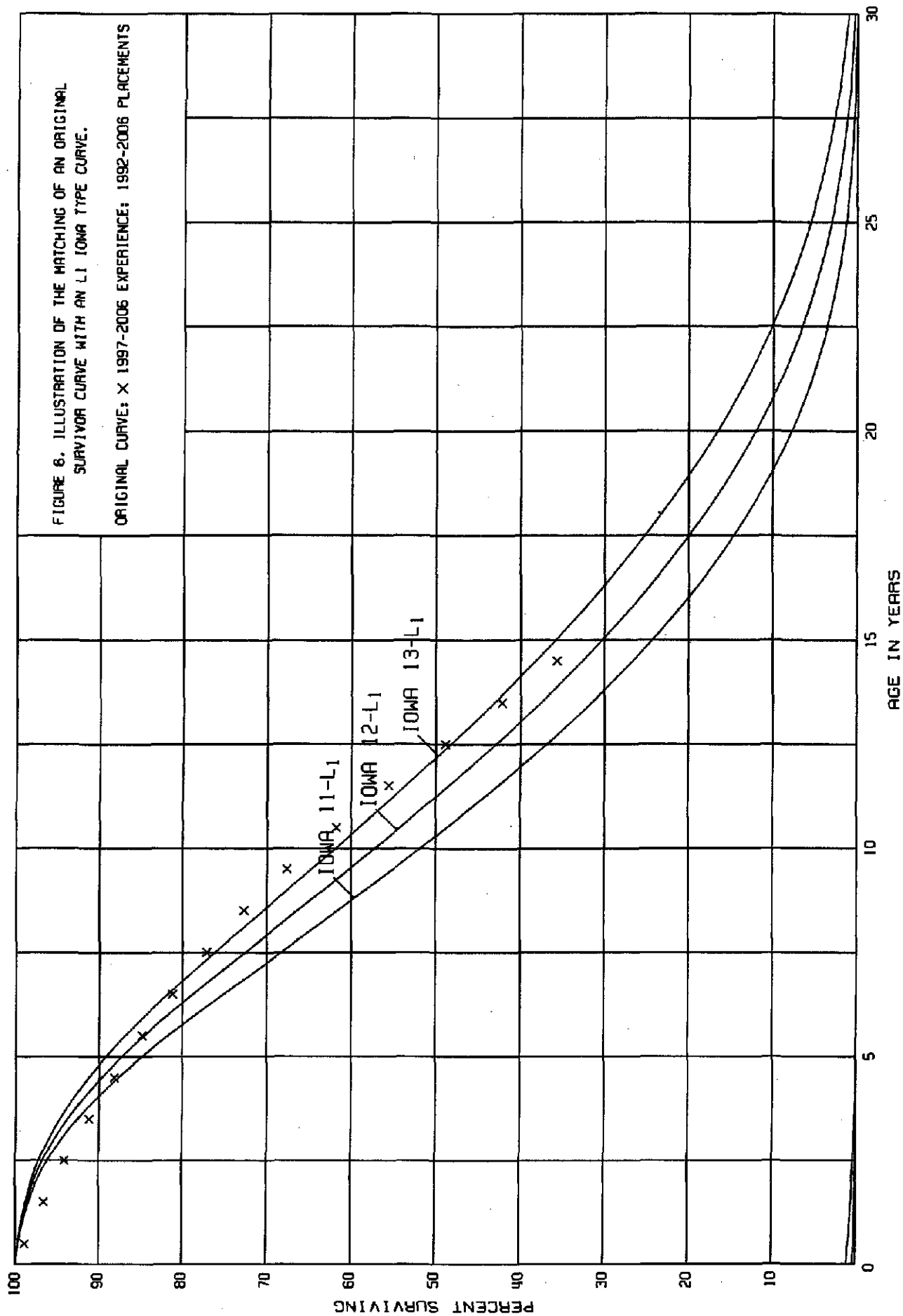
Column 5 = 1.0000 Minus Column 4.

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, Table 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 percent 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 Table 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



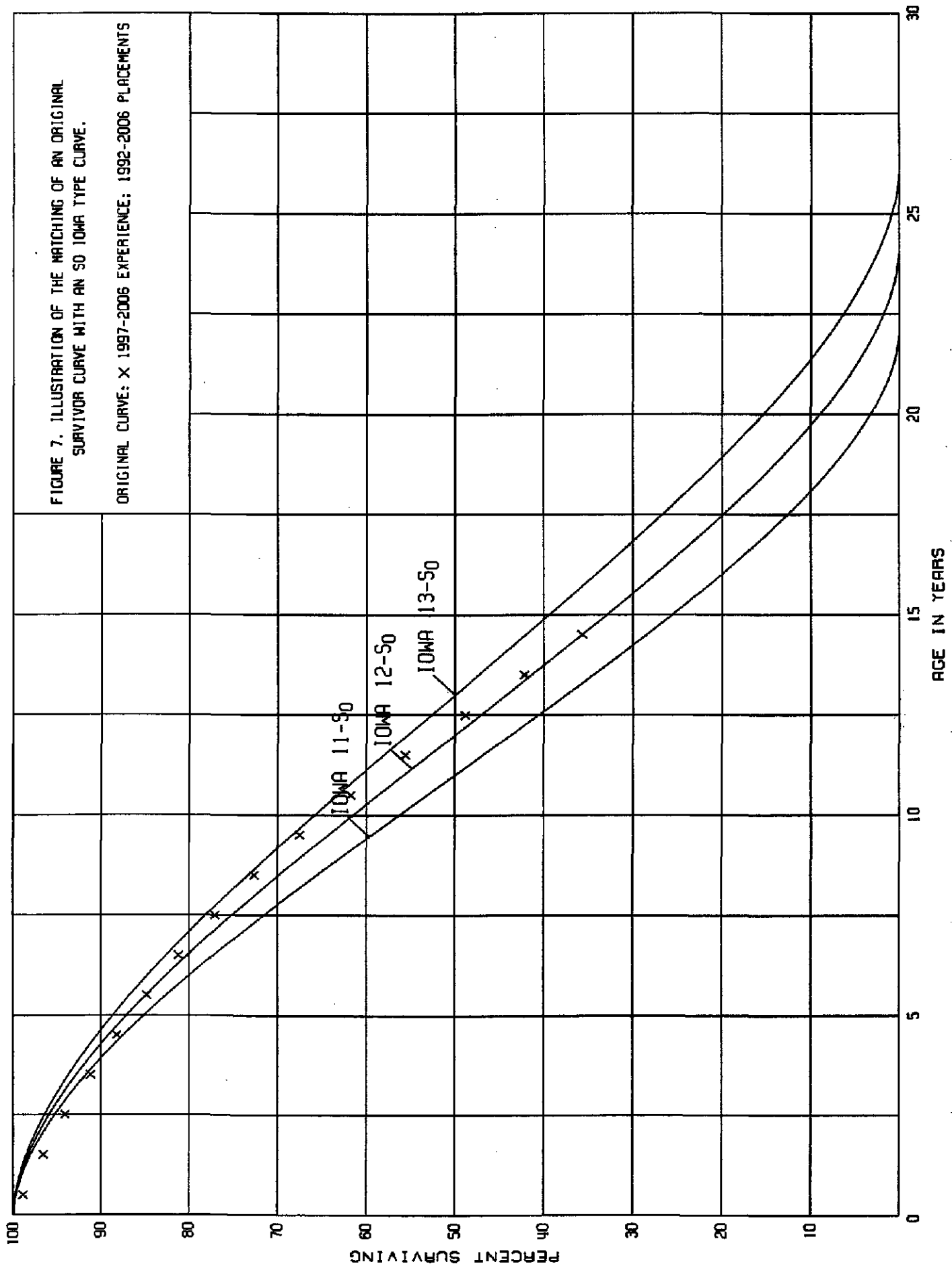
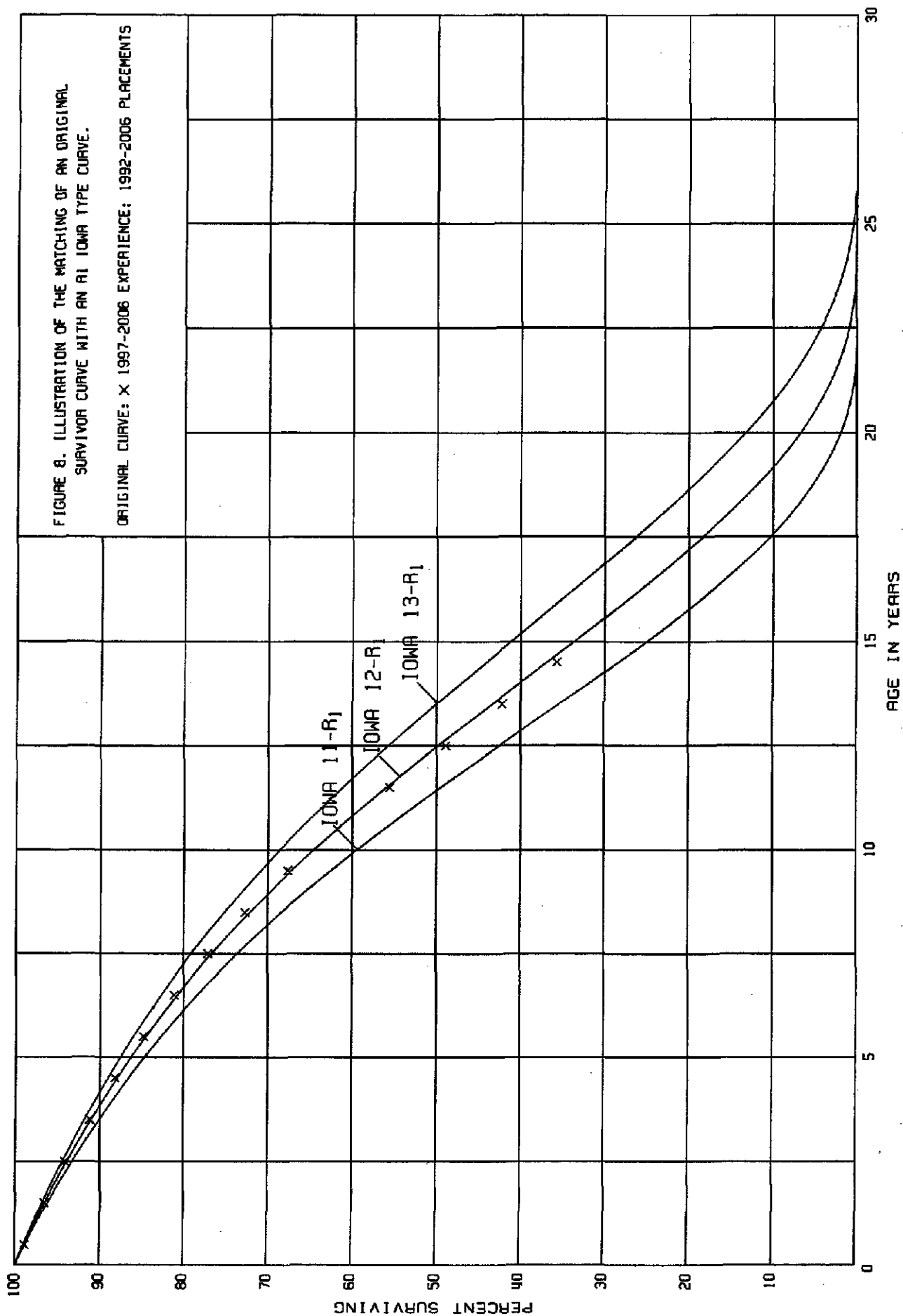
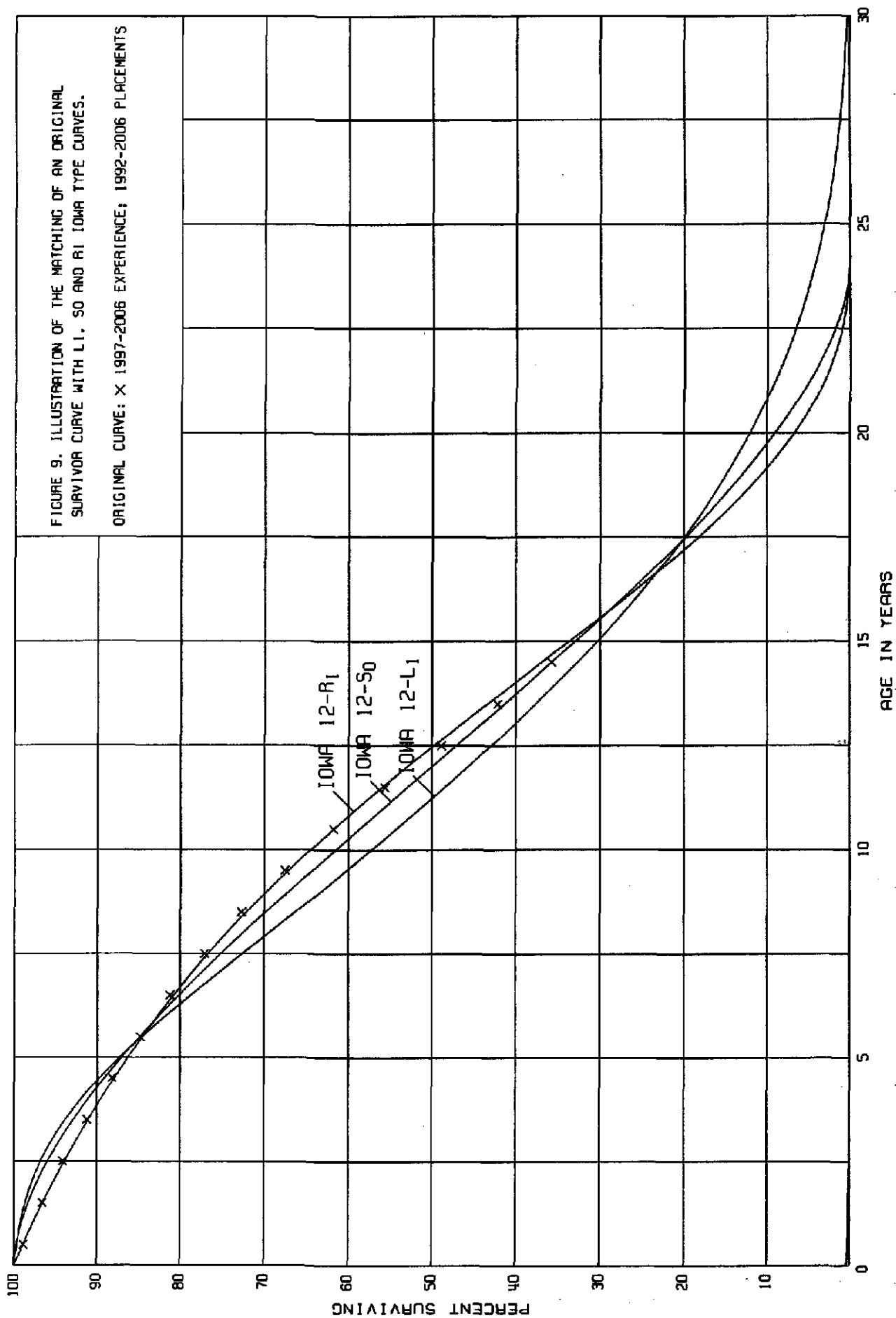


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE.

ORIGINAL CURVE: X 1997-2006 EXPERIENCE; 1992-2006 PLACEMENTS





selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. 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 field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the field trips in June 1999 and July 2004.

July 20 and 21, 2004

- Columbus Central Area Office - Goodale Boulevard
- Columbus Central Area Facilities - Burr Avenue
- Columbus Northwest Area Office - Johnny Appleseed Court
- Westerville Road Regulating Station #388
- Walcott and Trabeau Regulating Station #253
- Rome/Hillard Town Border Station
- Springfield Area Office and Garage
- West End Town Border Station
- East End Town Border Station
- Luffers Lane Regulating Station
- Mechanicsburg Regulating Station #63
- Marion Area Office
- Marion Measuring and Regulating Station
- Campbell Road Regulating Station
- Colonial Acres Regulating Station #44
- Olive Avenue Regulating Station #26
- Mt. Vernon Avenue Regulating Station #31
- Toledo Area Office
- West South Foundry and 25th Street Regulating Station #358
- Ford Street Regulating Station #512
- ANR Town Border Station

August 16-18, 1999

Toledo Area Office
Maumee City Gate Station
Bangs Operations Center
Marion Area Office
Marion Measuring and Regulating Station
Columbus Northwest Area Office
Columbus Central Area Office
Mt. Vernon Area Office
Mt. Vernon Measuring and Regulating Station
Springfield Area Office and Garage
18" Main River Crossing
West End Town Border Station
Rome/Hillard Town Border Station
Burr Avenue Measuring and Regulating Station

Service Life Considerations

The service life 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 field reviews of the property and other conversations with management, and the survivor curve estimates from other gas companies.

The estimated survivor curves for structures reflect the life span or forecast concept of life estimation. In the life span concept, an interim survivor curve is selected to describe the rates of retirement between installation and the final concurrent retirement of all facilities at a location. The interim survivor curve for Account 375.7, Structures and Improvements, is an 75-S0.5 survivor curve, indicating that few interim retirements of buildings or building components are anticipated during the life of the facility.

The major structures included in Account 375.7, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 13 structures or sites of significant size and of a nature that

the life span procedure is appropriate. The life spans assigned to the major structures were typically 55-60 years from the date of the first major installation and were based on individual circumstances, such as size, condition, type of construction, location, and management's plans.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the gas industry. Account 376, Mains, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1939 through 2006. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-25 and the life table for the experience band plotted on the chart follows it.

Typical service lives for the mains of other gas companies range from 50 to 70 years. The Iowa 70-R2 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 70, reflects the outlook of management and is within the typical range of lives for this account.

The estimates for the small industrial measuring and regulating structures in Account 375 were based on the results of applying the retirement rate method to the combined aged retirements of the several subaccounts for the period 1939-2006. The 40-R1 survivor curve was selected to represent the retirement characteristics for these

types of structures. The 40-year average service life is at the lower end of the range of typical service lives. The 37-R1 estimate was used for the other small structures in Account 375.70, inasmuch as these structures are similar in type construction, condition and size. However, company use is slightly shorter on average than the industrial regulating stations. The estimate for the other measuring and regulating structures in Account 375 is the 55-R2.

The estimate for Account 378, Measuring and Regulating Equipment, is based on the 1939-2006 experience band. The 36-R0.5 survivor curve is supported by the chart set forth on page III-31. The 36-year average service life also is within the typical range of 30-45 years for other gas companies. A comparable 32-R1.5 survivor curve was used for Account 379, Measuring and Regulating Equipment - City Gate, since the equipment and life analysis results are similar.

The second largest account is Account 380, Services. The estimate of survivor characteristics is based on the 1939-2006 and 1977-2006 experience bands. As the survivor curve chart illustrates, both experience bands represent similar life characteristics and support the 50-R2 survivor curve. The 50-year average life is toward the upper end of the range of lives used by others in the industry.

The estimated survivor curve for Account 396, Power Operated Equipment, is based on statistical analyses of aged retirements during the period 1939-2006 using the retirement rate method. The 12-L2.5 for Account 396 is a very good fit of the original survivor curve as shown on page III-86 and is typical for the surviving equipment in this account. The estimated survivor curve for Account 394.11, Tools, Shop and Garage Equipment - CNG Facilities, is based primarily on judgment. The 1982-2006 experience represents the complete period that this property has been in operation.

The 10-S1 survivor curve is consistent with the estimates of others and is representative of management's plans for these facilities.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1968 through 2006. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1968 through 2006. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Accounts 376, Mains, and 380, Services, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for

Account 376, Mains, is negative 30 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-98 and III-99 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1968 through 2006 is negative 28 percent, which is within the range of estimates for other gas companies of negative 25 to 50 percent. The most recent five-year average, 2002-2006, was negative 28 percent net salvage. Based on this average and the range of estimates used by others, negative 30 percent net salvage is estimated for Account 376, Mains. For Account 380, Services, the net salvage estimate of negative 60 percent is based on the historical analysis of salvage percents as shown on pages III-104 and III-105. The average net salvage for this account for the period 1968-2006 is negative 79 percent, however, the trend, as indicated by the most recent five-year band, is negative 57 percent. The use of negative 60 percent net salvage is based on these indications and is at the lower end of the range for other gas companies of negative 50 to negative 150 percent.

The net salvage estimates for the remaining Distribution Plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-89.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

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 average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

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 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, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture and Equipment	20
Information Systems	5
392, Transportation Equipment - Trailers	15
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
398, Miscellaneous Equipment	20

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

PART III. RESULTS OF STUDY

COLUMBIA GAS OF OHIO, INC.

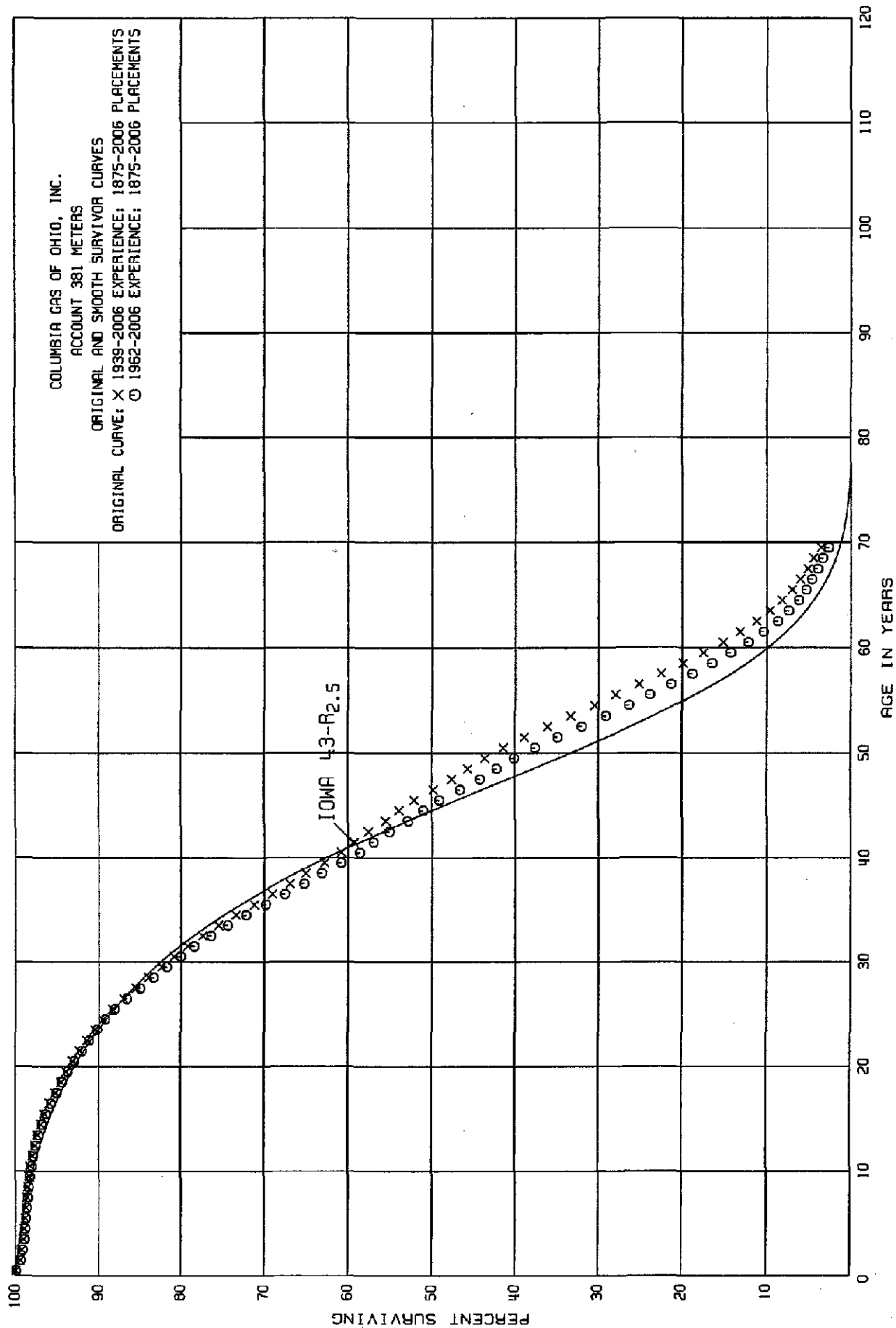
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1939-2006

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	115,293,895	120,220	0.0010	0.9990	100.00
0.5	113,119,258	582,707	0.0052	0.9948	99.90
1.5	109,612,083	231,255	0.0021	0.9979	99.38
2.5	106,393,425	143,899	0.0014	0.9986	99.17
3.5	105,129,229	107,065	0.0010	0.9990	99.03
4.5	102,023,045	88,786	0.0009	0.9991	98.93
5.5	100,169,506	113,680	0.0011	0.9989	98.84
6.5	98,393,422	89,675	0.0009	0.9991	98.73
7.5	94,735,089	111,491	0.0012	0.9988	98.64
8.5	91,500,969	169,856	0.0019	0.9981	98.52
9.5	89,091,943	156,697	0.0018	0.9982	98.33
10.5	86,080,521	218,272	0.0025	0.9975	98.15
11.5	83,025,867	256,668	0.0031	0.9969	97.90
12.5	81,250,886	222,324	0.0027	0.9973	97.60
13.5	76,053,540	325,389	0.0043	0.9957	97.34
14.5	72,581,264	347,650	0.0048	0.9952	96.92
15.5	70,002,078	436,640	0.0062	0.9938	96.45
16.5	67,064,134	456,467	0.0068	0.9932	95.85
17.5	63,845,191	440,362	0.0069	0.9931	95.20
18.5	60,008,611	435,995	0.0073	0.9927	94.54
19.5	56,884,419	445,840	0.0078	0.9922	93.85
20.5	53,651,140	494,038	0.0092	0.9908	93.12
21.5	50,908,819	498,092	0.0098	0.9902	92.26
22.5	48,836,535	461,336	0.0094	0.9906	91.36
23.5	47,297,486	519,497	0.0110	0.9890	90.50
24.5	44,920,049	588,993	0.0131	0.9869	89.50
25.5	41,683,750	659,200	0.0158	0.9842	88.33
26.5	39,139,810	692,181	0.0177	0.9823	86.93
27.5	37,322,304	661,620	0.0177	0.9823	85.39
28.5	35,590,151	663,770	0.0187	0.9813	83.88
29.5	34,098,375	629,031	0.0184	0.9816	82.31
30.5	32,917,526	638,863	0.0194	0.9806	80.80
31.5	31,629,901	734,573	0.0232	0.9768	79.23
32.5	30,051,535	750,561	0.0250	0.9750	77.39
33.5	28,374,518	784,938	0.0277	0.9723	75.46
34.5	26,396,988	783,172	0.0297	0.9703	73.37
35.5	24,079,718	738,676	0.0307	0.9693	71.19
36.5	21,688,803	649,481	0.0299	0.9701	69.00
37.5	19,534,919	568,892	0.0291	0.9709	66.94
38.5	18,064,767	598,279	0.0331	0.9669	64.99



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1977-2006

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	47		0.0000	1.0000	0.07
120.5	47		0.0000	1.0000	0.07
121.5	47		0.0000	1.0000	0.07
122.5	47		0.0000	1.0000	0.07
123.5	47		0.0000	1.0000	0.07
124.5	47		0.0000	1.0000	0.07
125.5	47		0.0000	1.0000	0.07
126.5	47		0.0000	1.0000	0.07
127.5	47		0.0000	1.0000	0.07
128.5					0.07

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1977-2006

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	4,814	49	0.0102	0.9898	2.58
80.5	3,273	53	0.0162	0.9838	2.55
81.5	1,712	20	0.0117	0.9883	2.51
82.5	2,103	103	0.0490	0.9510	2.48
83.5	1,922	707	0.3678	0.6322	2.36
84.5	1,214	16	0.0132	0.9868	1.49
85.5	1,198	206	0.1720	0.8280	1.47
86.5	568	13	0.0229	0.9771	1.22
87.5	542		0.0000	1.0000	1.19
88.5	542		0.0000	1.0000	1.19
89.5	962	281	0.2921	0.7079	1.19
90.5	794	399	0.5025	0.4975	0.84
91.5	395		0.0000	1.0000	0.42
92.5	395		0.0000	1.0000	0.42
93.5	364		0.0000	1.0000	0.42
94.5	364	168	0.4615	0.5385	0.42
95.5	196	24	0.1224	0.8776	0.23
96.5	155		0.0000	1.0000	0.20
97.5	155		0.0000	1.0000	0.20
98.5	203		0.0000	1.0000	0.20
99.5	203		0.0000	1.0000	0.20
100.5	203	28	0.1379	0.8621	0.20
101.5	175		0.0000	1.0000	0.17
102.5	175		0.0000	1.0000	0.17
103.5	175	19	0.1086	0.8914	0.17
104.5	156		0.0000	1.0000	0.15
105.5	156		0.0000	1.0000	0.15
106.5	156		0.0000	1.0000	0.15
107.5	156	42	0.2692	0.7308	0.15
108.5	114		0.0000	1.0000	0.11
109.5	114		0.0000	1.0000	0.11
110.5	114		0.0000	1.0000	0.11
111.5	114		0.0000	1.0000	0.11
112.5	114		0.0000	1.0000	0.11
113.5	114		0.0000	1.0000	0.11
114.5	114	21	0.1842	0.8158	0.11
115.5	94		0.0000	1.0000	0.09
116.5	94	21	0.2234	0.7766	0.09
117.5	73		0.0000	1.0000	0.07
118.5	73		0.0000	1.0000	0.07

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1977-2006

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	34,244,028	426,023	0.0124	0.9876	76.81
40.5	30,691,170	386,150	0.0126	0.9874	75.86
41.5	26,736,371	375,509	0.0140	0.9860	74.90
42.5	22,519,399	268,098	0.0119	0.9881	73.85
43.5	18,312,885	263,579	0.0144	0.9856	72.97
44.5	14,733,792	224,602	0.0152	0.9848	71.92
45.5	12,043,261	198,937	0.0165	0.9835	70.83
46.5	10,037,198	168,264	0.0168	0.9832	69.66
47.5	8,005,817	127,972	0.0160	0.9840	68.49
48.5	6,694,069	110,215	0.0165	0.9835	67.39
49.5	5,459,226	86,167	0.0158	0.9842	66.28
50.5	4,377,312	76,736	0.0175	0.9825	65.23
51.5	3,464,964	53,518	0.0154	0.9846	64.09
52.5	2,800,661	52,359	0.0187	0.9813	63.10
53.5	2,359,478	47,386	0.0201	0.9799	61.92
54.5	1,981,179	37,872	0.0191	0.9809	60.68
55.5	1,621,477	28,551	0.0176	0.9824	59.52
56.5	1,354,401	43,423	0.0321	0.9679	58.47
57.5	1,103,901	105,349	0.0954	0.9046	56.59
58.5	846,624	130,401	0.1540	0.8460	51.19
59.5	713,436	105,419	0.1478	0.8522	43.31
60.5	608,140	49,763	0.0818	0.9182	36.91
61.5	583,478	38,448	0.0659	0.9341	33.89
62.5	568,446	49,551	0.0872	0.9128	31.66
63.5	512,592	70,090	0.1367	0.8633	28.90
64.5	536,242	138,873	0.2590	0.7410	24.95
65.5	347,989	112,227	0.3225	0.6775	18.49
66.5	228,670	72,686	0.3179	0.6821	12.53
67.5	141,550	17,768	0.1255	0.8745	8.55
68.5	108,837	6,163	0.0566	0.9434	7.48
69.5	88,926	12,988	0.1461	0.8539	7.06
70.5	69,809	8,951	0.1282	0.8718	6.03
71.5	55,896	3,815	0.0683	0.9317	5.26
72.5	49,612	4,495	0.0906	0.9094	4.90
73.5	41,910	5,972	0.1425	0.8575	4.46
74.5	34,880	3,941	0.1130	0.8870	3.82
75.5	29,178	1,885	0.0646	0.9354	3.39
76.5	25,614	1,642	0.0641	0.9359	3.17
77.5	20,514	760	0.0370	0.9630	2.97
78.5	14,542	1,438	0.0989	0.9011	2.86

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1977-2006

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	430,279,402	2,406,139	0.0056	0.9944	100.00
0.5	414,498,574	1,336,143	0.0032	0.9968	99.44
1.5	398,002,163	932,916	0.0023	0.9977	99.12
2.5	380,491,792	1,082,193	0.0028	0.9972	98.89
3.5	368,041,801	994,542	0.0027	0.9973	98.61
4.5	355,522,341	972,640	0.0027	0.9973	98.34
5.5	343,371,654	933,628	0.0027	0.9973	98.07
6.5	331,364,614	1,067,846	0.0032	0.9968	97.81
7.5	317,457,415	1,099,773	0.0035	0.9965	97.50
8.5	304,378,559	1,002,592	0.0033	0.9967	97.16
9.5	290,487,211	981,552	0.0034	0.9966	96.84
10.5	276,535,313	957,031	0.0035	0.9965	96.51
11.5	263,285,363	942,004	0.0036	0.9964	96.17
12.5	246,568,464	1,043,622	0.0042	0.9958	95.82
13.5	231,355,484	1,008,093	0.0044	0.9956	95.42
14.5	218,188,327	1,003,820	0.0046	0.9954	95.00
15.5	208,194,128	1,122,747	0.0054	0.9946	94.56
16.5	196,374,118	939,394	0.0048	0.9952	94.05
17.5	185,078,812	1,033,893	0.0056	0.9944	93.60
18.5	174,042,393	919,029	0.0053	0.9947	93.08
19.5	162,265,161	928,940	0.0057	0.9943	92.59
20.5	151,610,943	886,353	0.0058	0.9942	92.06
21.5	142,213,483	808,589	0.0057	0.9943	91.53
22.5	133,350,432	919,979	0.0069	0.9931	91.01
23.5	124,661,483	955,292	0.0077	0.9923	90.38
24.5	116,200,239	892,720	0.0077	0.9923	89.68
25.5	106,432,381	916,535	0.0086	0.9914	88.99
26.5	96,856,316	854,755	0.0088	0.9912	88.22
27.5	87,632,909	793,660	0.0091	0.9909	87.44
28.5	81,004,184	829,445	0.0102	0.9898	86.64
29.5	74,403,812	822,426	0.0111	0.9889	85.76
30.5	69,692,870	680,016	0.0098	0.9902	84.81
31.5	66,217,019	738,811	0.0112	0.9888	83.98
32.5	62,883,855	657,179	0.0105	0.9895	83.04
33.5	59,045,993	603,210	0.0102	0.9898	82.17
34.5	54,274,602	589,729	0.0109	0.9891	81.33
35.5	49,414,456	560,941	0.0114	0.9886	80.44
36.5	45,503,915	503,367	0.0111	0.9889	79.52
37.5	41,490,222	518,911	0.0125	0.9875	78.64
38.5	37,633,346	412,767	0.0110	0.9890	77.66

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1939-2006

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	47		0.0000	1.0000	0.02
120.5	47		0.0000	1.0000	0.02
121.5	47		0.0000	1.0000	0.02
122.5	47		0.0000	1.0000	0.02
123.5	47		0.0000	1.0000	0.02
124.5	47		0.0000	1.0000	0.02
125.5	47		0.0000	1.0000	0.02
126.5	47		0.0000	1.0000	0.02
127.5	47		0.0000	1.0000	0.02
128.5					0.02

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1939-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,495	469	0.0324	0.9676	1.99
80.5	12,533	1,309	0.1044	0.8956	1.93
81.5	9,716	1,517	0.1561	0.8439	1.73
82.5	8,610	1,608	0.1868	0.8132	1.46
83.5	6,923	2,370	0.3423	0.6577	1.19
84.5	4,553	1,378	0.3027	0.6973	0.78
85.5	3,175	598	0.1883	0.8117	0.54
86.5	2,132	13	0.0061	0.9939	0.44
87.5	2,106	405	0.1923	0.8077	0.44
88.5	1,700	244	0.1435	0.8565	0.36
89.5	1,170	281	0.2402	0.7598	0.31
90.5	889	399	0.4488	0.5512	0.24
91.5	490		0.0000	1.0000	0.13
92.5	490		0.0000	1.0000	0.13
93.5	459	48	0.1046	0.8954	0.13
94.5	411	168	0.4088	0.5912	0.12
95.5	244	24	0.0984	0.9016	0.07
96.5	203		0.0000	1.0000	0.06
97.5	203		0.0000	1.0000	0.06
98.5	203		0.0000	1.0000	0.06
99.5	203		0.0000	1.0000	0.06
100.5	203	28	0.1379	0.8621	0.06
101.5	175		0.0000	1.0000	0.05
102.5	175		0.0000	1.0000	0.05
103.5	175	19	0.1086	0.8914	0.05
104.5	156		0.0000	1.0000	0.04
105.5	156		0.0000	1.0000	0.04
106.5	156		0.0000	1.0000	0.04
107.5	156	42	0.2692	0.7308	0.04
108.5	114		0.0000	1.0000	0.03
109.5	114		0.0000	1.0000	0.03
110.5	114		0.0000	1.0000	0.03
111.5	114		0.0000	1.0000	0.03
112.5	114		0.0000	1.0000	0.03
113.5	114		0.0000	1.0000	0.03
114.5	114	21	0.1842	0.8158	0.03
115.5	94		0.0000	1.0000	0.02
116.5	94	21	0.2234	0.7766	0.02
117.5	73		0.0000	1.0000	0.02
118.5	73		0.0000	1.0000	0.02

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1939-2006

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	37,192,232	489,032	0.0131	0.9869	76.00
40.5	33,568,923	453,058	0.0135	0.9865	75.00
41.5	29,545,959	447,495	0.0151	0.9849	73.99
42.5	25,257,513	341,895	0.0135	0.9865	72.87
43.5	20,983,489	337,386	0.0161	0.9839	71.89
44.5	17,330,822	327,458	0.0189	0.9811	70.73
45.5	14,519,958	301,449	0.0208	0.9792	69.39
46.5	12,381,117	267,410	0.0216	0.9784	67.95
47.5	10,208,002	258,186	0.0253	0.9747	66.48
48.5	8,673,992	248,745	0.0287	0.9713	64.80
49.5	7,203,164	165,114	0.0229	0.9771	62.94
50.5	5,986,911	171,197	0.0286	0.9714	61.50
51.5	4,930,559	159,064	0.0323	0.9677	59.74
52.5	4,143,573	138,536	0.0334	0.9666	57.81
53.5	3,587,313	123,905	0.0345	0.9655	55.88
54.5	3,111,423	114,400	0.0368	0.9632	53.95
55.5	2,660,796	80,731	0.0303	0.9697	51.96
56.5	2,328,003	92,543	0.0398	0.9602	50.39
57.5	2,018,348	143,193	0.0709	0.9291	48.38
58.5	1,715,720	166,922	0.0973	0.9027	44.95
59.5	1,490,430	134,062	0.0899	0.9101	40.58
60.5	1,322,515	80,929	0.0612	0.9388	36.93
61.5	1,230,366	72,809	0.0592	0.9408	34.67
62.5	1,148,075	112,066	0.0976	0.9024	32.62
63.5	1,015,435	141,511	0.1394	0.8606	29.44
64.5	838,369	235,088	0.2804	0.7196	25.34
65.5	551,031	190,171	0.3451	0.6549	18.23
66.5	328,850	95,698	0.2910	0.7090	11.94
67.5	217,143	45,539	0.2097	0.7903	8.47
68.5	156,221	10,553	0.0676	0.9324	6.69
69.5	130,340	15,140	0.1162	0.8838	6.24
70.5	108,340	11,052	0.1020	0.8980	5.51
71.5	92,024	5,990	0.0651	0.9349	4.95
72.5	83,346	10,804	0.1296	0.8704	4.63
73.5	69,335	9,422	0.1359	0.8641	4.03
74.5	58,836	9,575	0.1627	0.8373	3.48
75.5	47,500	3,715	0.0782	0.9218	2.91
76.5	41,938	2,873	0.0685	0.9315	2.68
77.5	35,607	3,871	0.1087	0.8913	2.50
78.5	25,559	2,775	0.1086	0.8914	2.23

COLUMBIA GAS OF OHIO, INC.

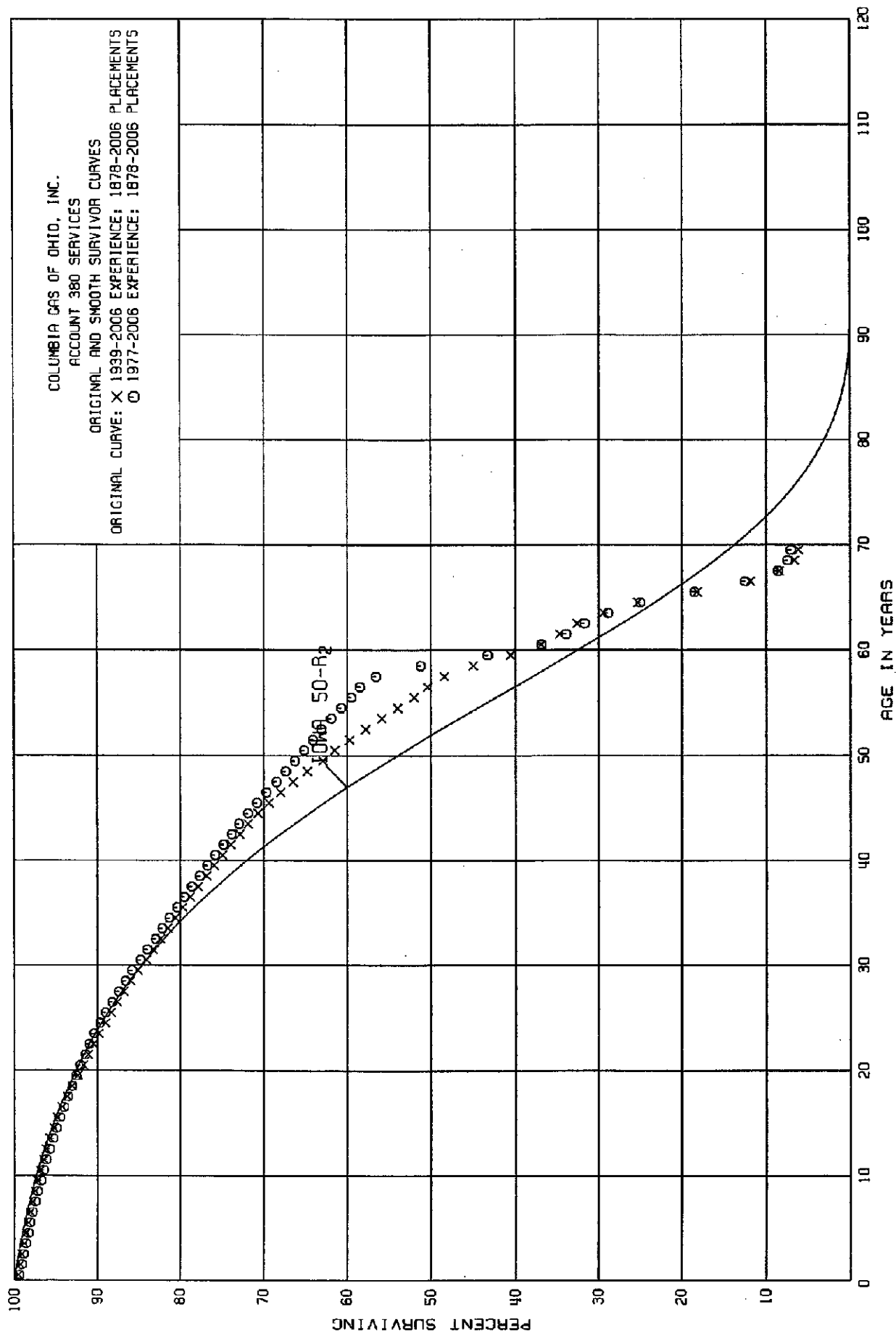
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1878-2006

EXPERIENCE BAND 1939-2006

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	517,616,001	2,408,929	0.0047	0.9953	100.00
0.5	497,588,642	1,364,830	0.0027	0.9973	99.53
1.5	478,004,897	963,244	0.0020	0.9980	99.26
2.5	457,458,582	1,118,215	0.0024	0.9976	99.06
3.5	441,624,287	1,040,740	0.0024	0.9976	98.82
4.5	424,508,983	1,034,614	0.0024	0.9976	98.58
5.5	407,108,645	1,020,426	0.0025	0.9975	98.34
6.5	390,549,439	1,174,033	0.0030	0.9970	98.09
7.5	372,174,781	1,196,891	0.0032	0.9968	97.80
8.5	355,106,646	1,113,836	0.0031	0.9969	97.49
9.5	337,658,441	1,102,012	0.0033	0.9967	97.19
10.5	320,066,989	1,093,185	0.0034	0.9966	96.87
11.5	302,811,310	1,089,190	0.0036	0.9964	96.54
12.5	281,519,276	1,217,505	0.0043	0.9957	96.19
13.5	261,626,285	1,242,355	0.0047	0.9953	95.78
14.5	244,493,863	1,224,792	0.0050	0.9950	95.33
15.5	231,367,687	1,427,223	0.0062	0.9938	94.85
16.5	216,643,570	1,231,452	0.0057	0.9943	94.26
17.5	202,214,845	1,296,921	0.0064	0.9936	93.72
18.5	188,811,099	1,386,468	0.0073	0.9927	93.12
19.5	174,477,450	1,380,752	0.0079	0.9921	92.44
20.5	161,474,032	1,118,861	0.0069	0.9931	91.71
21.5	150,509,914	1,019,961	0.0068	0.9932	91.08
22.5	140,183,541	1,080,271	0.0077	0.9923	90.46
23.5	130,563,714	1,055,585	0.0081	0.9919	89.76
24.5	121,394,405	964,900	0.0079	0.9921	89.03
25.5	111,007,836	979,206	0.0088	0.9912	88.33
26.5	101,334,052	911,953	0.0090	0.9910	87.55
27.5	91,795,113	849,218	0.0093	0.9907	86.76
28.5	85,112,845	888,131	0.0104	0.9896	85.95
29.5	78,266,558	879,963	0.0112	0.9888	85.06
30.5	73,372,783	720,330	0.0098	0.9902	84.11
31.5	69,812,423	790,068	0.0113	0.9887	83.29
32.5	66,434,274	715,276	0.0108	0.9892	82.35
33.5	62,520,400	655,197	0.0105	0.9895	81.46
34.5	57,677,502	638,013	0.0111	0.9889	80.60
35.5	52,660,983	605,325	0.0115	0.9885	79.71
36.5	48,645,891	556,233	0.0114	0.9886	78.79
37.5	44,543,821	571,096	0.0128	0.9872	77.89
38.5	40,613,583	470,726	0.0116	0.9884	76.89



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2003

EXPERIENCE BAND 1939-2006

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	248		0.0000	1.0000	36.41
80.5	248		0.0000	1.0000	36.41
81.5	147		0.0000	1.0000	36.41
82.5	145		0.0000	1.0000	36.41
83.5	145		0.0000	1.0000	36.41
84.5	145		0.0000	1.0000	36.41
85.5					36.41

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2003

EXPERIENCE BAND 1939-2006

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	701,546	10,931	0.0156	0.9844	50.73
40.5	627,289	8,118	0.0129	0.9871	49.94
41.5	574,321	16,077	0.0280	0.9720	49.30
42.5	523,072	6,585	0.0126	0.9874	47.92
43.5	396,900	2,828	0.0071	0.9929	47.32
44.5	291,096	3,249	0.0112	0.9888	46.98
45.5	217,576	2,357	0.0108	0.9892	46.45
46.5	200,451	485	0.0024	0.9976	45.95
47.5	170,429	680	0.0040	0.9960	45.84
48.5	144,470	108	0.0007	0.9993	45.66
49.5	74,342	273	0.0037	0.9963	45.63
50.5	56,272	41	0.0007	0.9993	45.46
51.5	44,709	355	0.0079	0.9921	45.43
52.5	36,273	250	0.0069	0.9931	45.07
53.5	28,477	46	0.0016	0.9984	44.76
54.5	17,409	31	0.0018	0.9982	44.69
55.5	9,560	202	0.0211	0.9789	44.61
56.5	3,978	401	0.1008	0.8992	43.67
57.5	3,578	93	0.0260	0.9740	39.27
58.5	3,484		0.0000	1.0000	38.25
59.5	3,269	28	0.0086	0.9914	38.25
60.5	3,219	16	0.0050	0.9950	37.92
61.5	3,077		0.0000	1.0000	37.73
62.5	3,001		0.0000	1.0000	37.73
63.5	2,936		0.0000	1.0000	37.73
64.5	2,936	11	0.0037	0.9963	37.73
65.5	2,041		0.0000	1.0000	37.59
66.5	1,799		0.0000	1.0000	37.59
67.5	1,567	2	0.0013	0.9987	37.59
68.5	1,565	47	0.0300	0.9700	37.54
69.5	585		0.0000	1.0000	36.41
70.5	585		0.0000	1.0000	36.41
71.5	583		0.0000	1.0000	36.41
72.5	583		0.0000	1.0000	36.41
73.5	377		0.0000	1.0000	36.41
74.5	377		0.0000	1.0000	36.41
75.5	377		0.0000	1.0000	36.41
76.5	377		0.0000	1.0000	36.41
77.5	248		0.0000	1.0000	36.41
78.5	248		0.0000	1.0000	36.41

COLUMBIA GAS OF OHIO, INC.

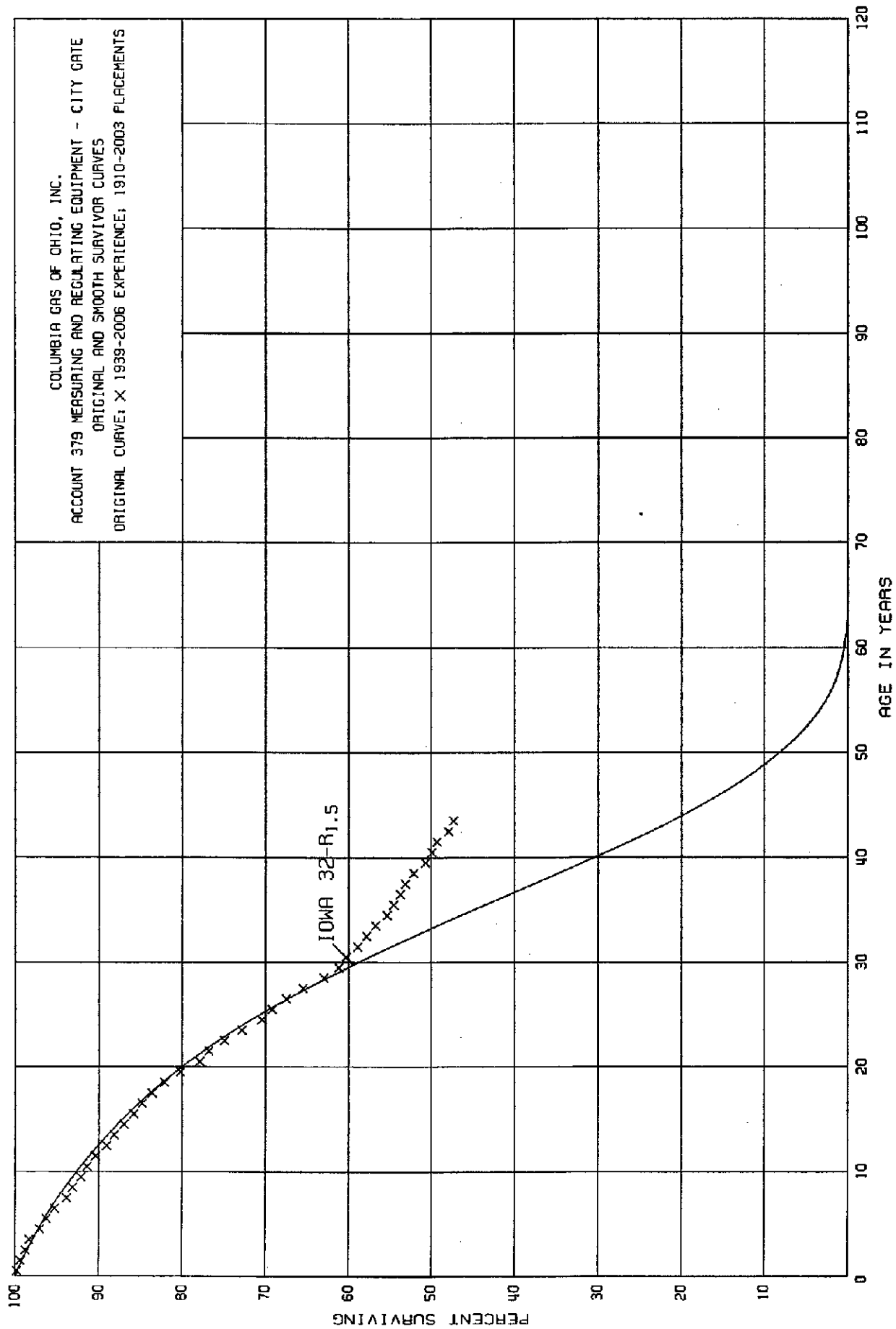
ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2003

EXPERIENCE BAND 1939-2006

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	12,548,091	24,934	0.0020	0.9980	100.00
0.5	12,578,385	50,561	0.0040	0.9960	99.80
1.5	11,791,095	67,035	0.0057	0.9943	99.40
2.5	11,770,289	67,175	0.0057	0.9943	98.83
3.5	11,685,350	145,857	0.0125	0.9875	98.27
4.5	11,391,699	97,900	0.0086	0.9914	97.04
5.5	11,141,840	113,303	0.0102	0.9898	96.21
6.5	10,559,817	156,468	0.0148	0.9852	95.23
7.5	10,150,052	83,599	0.0082	0.9918	93.82
8.5	9,778,055	105,334	0.0108	0.9892	93.05
9.5	9,182,629	66,480	0.0072	0.9928	92.05
10.5	8,431,335	91,498	0.0109	0.9891	91.39
11.5	7,840,168	111,819	0.0143	0.9857	90.39
12.5	7,484,309	74,459	0.0099	0.9901	89.10
13.5	7,183,516	97,392	0.0136	0.9864	88.22
14.5	6,847,117	95,572	0.0140	0.9860	87.02
15.5	6,611,264	80,861	0.0122	0.9878	85.80
16.5	6,235,904	83,668	0.0134	0.9866	84.75
17.5	4,453,358	80,089	0.0180	0.9820	83.61
18.5	4,245,980	98,263	0.0231	0.9769	82.11
19.5	3,977,790	112,474	0.0283	0.9717	80.21
20.5	3,595,378	54,470	0.0152	0.9848	77.94
21.5	3,340,525	81,747	0.0245	0.9755	76.76
22.5	3,003,511	83,364	0.0278	0.9722	74.88
23.5	2,823,392	92,445	0.0327	0.9673	72.80
24.5	2,506,064	42,754	0.0171	0.9829	70.42
25.5	2,317,501	56,383	0.0243	0.9757	69.22
26.5	2,153,475	64,058	0.0297	0.9703	67.54
27.5	2,021,578	76,851	0.0380	0.9620	65.53
28.5	1,887,984	55,027	0.0291	0.9709	63.04
29.5	1,763,718	25,157	0.0143	0.9857	61.21
30.5	1,698,387	41,819	0.0246	0.9754	60.33
31.5	1,620,454	28,132	0.0174	0.9826	58.85
32.5	1,534,943	30,169	0.0197	0.9803	57.83
33.5	1,405,954	35,515	0.0253	0.9747	56.69
34.5	1,319,692	17,329	0.0131	0.9869	55.26
35.5	1,150,447	18,353	0.0160	0.9840	54.54
36.5	946,227	9,821	0.0104	0.9896	53.67
37.5	866,376	16,554	0.0191	0.9809	53.11
38.5	775,338	20,318	0.0262	0.9738	52.10



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1982-2006

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	1,679		0.0000	1.0000	25.88
80.5	1,634	18	0.0110	0.9890	25.88
81.5	1,525	54	0.0354	0.9646	25.60
82.5	1,207		0.0000	1.0000	24.69
83.5	942		0.0000	1.0000	24.69
84.5	904		0.0000	1.0000	24.69
85.5	776		0.0000	1.0000	24.69
86.5	442		0.0000	1.0000	24.69
87.5	442		0.0000	1.0000	24.69
88.5	442		0.0000	1.0000	24.69
89.5					24.69
90.5					
91.5					
92.5	99		0.0000		
93.5	99		0.0000		
94.5	99		0.0000		
95.5	99		0.0000		
96.5	99	99	1.0000		
97.5					

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1982-2006

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	1,153,243	22,853	0.0198	0.9802	52.42
40.5	1,035,267	11,604	0.0112	0.9888	51.38
41.5	911,043	10,098	0.0111	0.9889	50.80
42.5	805,839	10,035	0.0125	0.9875	50.24
43.5	700,507	8,121	0.0116	0.9884	49.61
44.5	616,192	5,124	0.0083	0.9917	49.03
45.5	541,841	7,032	0.0130	0.9870	48.62
46.5	479,479	4,676	0.0098	0.9902	47.99
47.5	421,411	4,701	0.0112	0.9888	47.52
48.5	360,237	2,121	0.0059	0.9941	46.99
49.5	314,918	2,988	0.0095	0.9905	46.71
50.5	234,533	2,691	0.0115	0.9885	46.27
51.5	199,422	2,885	0.0145	0.9855	45.74
52.5	168,902	3,156	0.0187	0.9813	45.08
53.5	135,831	2,449	0.0180	0.9820	44.24
54.5	95,905	707	0.0074	0.9926	43.44
55.5	60,459	1,659	0.0274	0.9726	43.12
56.5	47,523	976	0.0205	0.9795	41.94
57.5	38,092	288	0.0076	0.9924	41.08
58.5	26,298	726	0.0276	0.9724	40.77
59.5	25,084	962	0.0384	0.9616	39.64
60.5	24,060	692	0.0288	0.9712	38.12
61.5	23,184	676	0.0292	0.9708	37.02
62.5	22,144	788	0.0356	0.9644	35.94
63.5	21,171	484	0.0229	0.9771	34.66
64.5	19,752	786	0.0398	0.9602	33.87
65.5	17,084	266	0.0156	0.9844	32.52
66.5	15,433	150	0.0097	0.9903	32.01
67.5	13,041		0.0000	1.0000	31.70
68.5	12,330	1	0.0001	0.9999	31.70
69.5	10,610	370	0.0349	0.9651	31.70
70.5	8,522	310	0.0364	0.9636	30.59
71.5	7,356	169	0.0230	0.9770	29.48
72.5	6,907	51	0.0074	0.9926	28.80
73.5	6,297	6	0.0010	0.9990	28.59
74.5	6,291	63	0.0100	0.9900	28.56
75.5	5,923	41	0.0069	0.9931	28.27
76.5	5,252		0.0000	1.0000	28.07
77.5	2,785	217	0.0779	0.9221	28.07
78.5	1,783		0.0000	1.0000	25.88

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1982-2006

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	18,430,106	6,645	0.0004	0.9996	100.00
0.5	16,775,342	230,803	0.0138	0.9862	99.96
1.5	15,696,284	47,610	0.0030	0.9970	98.58
2.5	14,035,094	139,373	0.0099	0.9901	98.28
3.5	13,295,832	82,525	0.0062	0.9938	97.31
4.5	13,298,184	171,727	0.0129	0.9871	96.71
5.5	12,710,085	199,280	0.0157	0.9843	95.46
6.5	11,501,446	96,895	0.0084	0.9916	93.96
7.5	11,187,862	128,434	0.0115	0.9885	93.17
8.5	10,324,932	125,974	0.0122	0.9878	92.10
9.5	10,119,487	152,975	0.0151	0.9849	90.98
10.5	9,923,142	165,889	0.0167	0.9833	89.61
11.5	9,287,780	149,681	0.0161	0.9839	88.11
12.5	9,015,345	117,171	0.0130	0.9870	86.69
13.5	8,668,282	133,060	0.0154	0.9846	85.56
14.5	8,374,173	210,311	0.0251	0.9749	84.24
15.5	8,056,000	129,056	0.0160	0.9840	82.13
16.5	7,608,360	158,338	0.0208	0.9792	80.82
17.5	7,130,115	90,379	0.0127	0.9873	79.14
18.5	6,380,773	135,817	0.0213	0.9787	78.13
19.5	6,063,213	106,528	0.0176	0.9824	76.47
20.5	5,657,251	73,185	0.0129	0.9871	75.12
21.5	5,352,177	85,985	0.0161	0.9839	74.15
22.5	4,937,964	85,271	0.0173	0.9827	72.96
23.5	4,612,160	81,723	0.0177	0.9823	71.70
24.5	4,247,435	82,806	0.0195	0.9805	70.43
25.5	4,078,501	79,565	0.0195	0.9805	69.06
26.5	3,832,708	98,870	0.0258	0.9742	67.71
27.5	3,673,125	82,899	0.0226	0.9774	65.96
28.5	3,425,729	58,106	0.0170	0.9830	64.47
29.5	3,138,773	44,273	0.0141	0.9859	63.37
30.5	3,072,726	64,431	0.0210	0.9790	62.48
31.5	2,971,073	51,417	0.0173	0.9827	61.17
32.5	2,833,409	57,379	0.0203	0.9797	60.11
33.5	2,585,767	64,242	0.0248	0.9752	58.89
34.5	2,271,280	36,199	0.0159	0.9841	57.43
35.5	1,877,723	43,015	0.0229	0.9771	56.52
36.5	1,648,537	32,012	0.0194	0.9806	55.23
37.5	1,477,780	26,585	0.0180	0.9820	54.16
38.5	1,300,165	18,780	0.0144	0.9856	53.19

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	1,822		0.0000	1.0000	18.01
80.5	1,776	18	0.0101	0.9899	18.01
81.5	1,668	54	0.0324	0.9676	17.83
82.5	1,349	44	0.0326	0.9674	17.25
83.5	1,041		0.0000	1.0000	16.69
84.5	1,003		0.0000	1.0000	16.69
85.5	875		0.0000	1.0000	16.69
86.5	541		0.0000	1.0000	16.69
87.5	541		0.0000	1.0000	16.69
88.5	541		0.0000	1.0000	16.69
89.5	99		0.0000	1.0000	16.69
90.5	99		0.0000	1.0000	16.69
91.5	99		0.0000	1.0000	16.69
92.5	99		0.0000	1.0000	16.69
93.5	99		0.0000	1.0000	16.69
94.5	99		0.0000	1.0000	16.69
95.5	99		0.0000	1.0000	16.69
96.5	99	99	1.0000	0.0000	16.69
97.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	1,264,677	33,204	0.0263	0.9737	48.77
40.5	1,133,956	23,824	0.0210	0.9790	47.49
41.5	994,884	18,954	0.0191	0.9809	46.49
42.5	878,023	16,671	0.0190	0.9810	45.60
43.5	765,450	15,489	0.0202	0.9798	44.73
44.5	671,176	11,242	0.0167	0.9833	43.83
45.5	588,503	10,884	0.0185	0.9815	43.10
46.5	520,607	8,840	0.0170	0.9830	42.30
47.5	459,058	10,356	0.0226	0.9774	41.58
48.5	391,374	5,855	0.0150	0.9850	40.64
49.5	341,368	3,873	0.0113	0.9887	40.03
50.5	259,698	3,654	0.0141	0.9859	39.58
51.5	222,076	5,438	0.0245	0.9755	39.02
52.5	185,027	5,584	0.0302	0.9698	38.06
53.5	146,984	3,482	0.0237	0.9763	36.91
54.5	105,972	1,305	0.0123	0.9877	36.04
55.5	69,646	1,788	0.0257	0.9743	35.60
56.5	56,052	2,098	0.0374	0.9626	34.69
57.5	44,874	444	0.0099	0.9901	33.39
58.5	32,419	1,387	0.0428	0.9572	33.06
59.5	30,048	1,038	0.0345	0.9655	31.65
60.5	28,769	1,440	0.0501	0.9499	30.56
61.5	26,795	676	0.0252	0.9748	29.03
62.5	25,755	1,091	0.0424	0.9576	28.30
63.5	24,469	484	0.0198	0.9802	27.10
64.5	22,486	786	0.0350	0.9650	26.56
65.5	19,772	1,416	0.0716	0.9284	25.63
66.5	16,802	404	0.0240	0.9760	23.79
67.5	13,852		0.0000	1.0000	23.22
68.5	12,956	80	0.0062	0.9938	23.22
69.5	11,157	370	0.0332	0.9668	23.08
70.5	9,068	310	0.0342	0.9658	22.31
71.5	7,903	413	0.0523	0.9477	21.55
72.5	7,210	51	0.0071	0.9929	20.42
73.5	6,600	6	0.0009	0.9991	20.28
74.5	6,594	223	0.0338	0.9662	20.26
75.5	6,066	41	0.0068	0.9932	19.58
76.5	5,394		0.0000	1.0000	19.45
77.5	2,927	217	0.0741	0.9259	19.45
78.5	1,926		0.0000	1.0000	18.01

COLUMBIA GAS OF OHIO, INC.

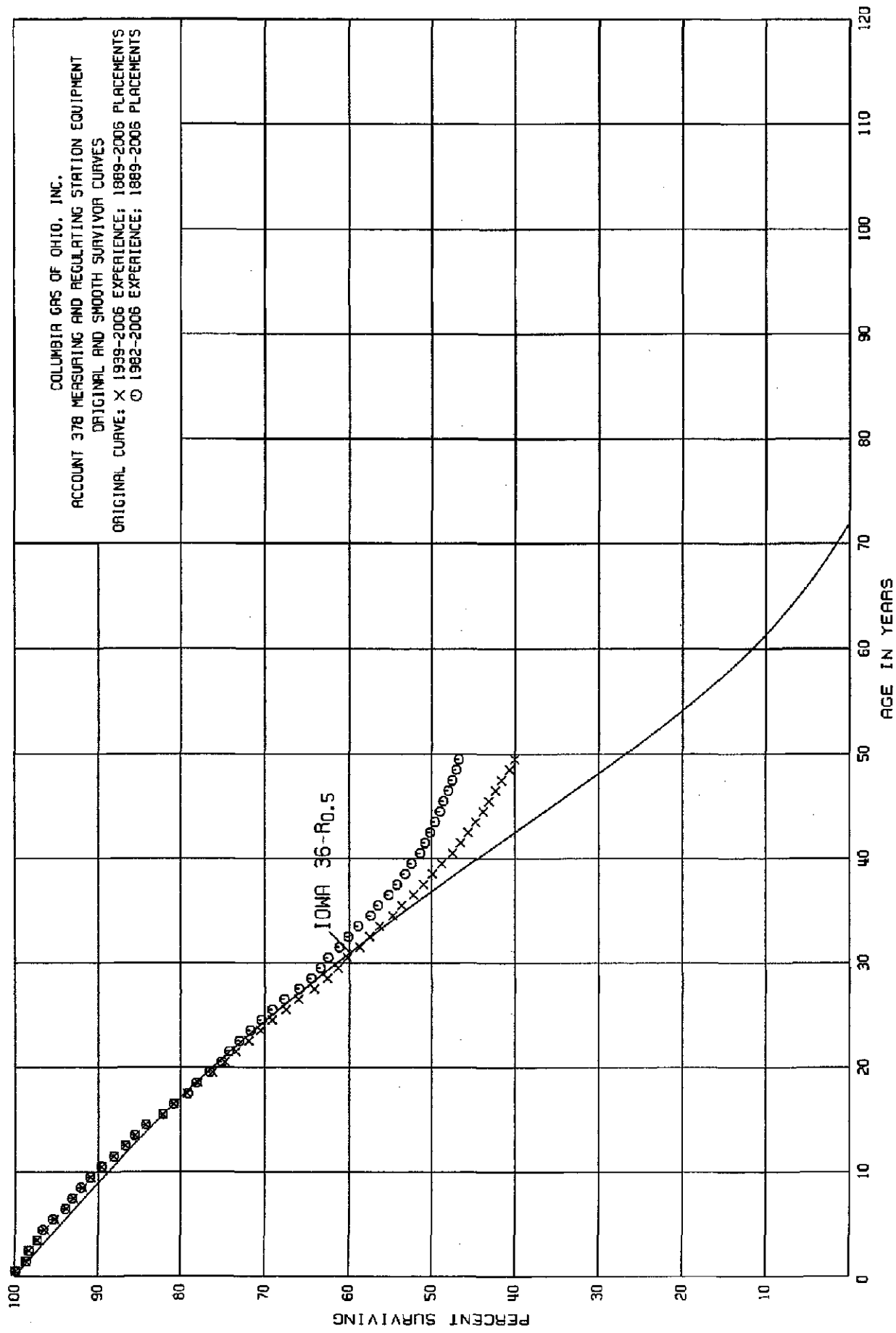
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	25,688,251	21,612	0.0008	0.9992	100.00
0.5	23,666,064	280,179	0.0118	0.9882	99.92
1.5	22,183,115	105,225	0.0047	0.9953	98.74
2.5	20,178,954	210,666	0.0104	0.9896	98.28
3.5	19,095,924	151,320	0.0079	0.9921	97.26
4.5	18,737,104	236,461	0.0126	0.9874	96.49
5.5	17,953,634	264,717	0.0147	0.9853	95.27
6.5	16,582,166	151,378	0.0091	0.9909	93.87
7.5	16,070,351	186,991	0.0116	0.9884	93.02
8.5	14,816,231	167,952	0.0113	0.9887	91.94
9.5	14,253,624	207,505	0.0146	0.9854	90.90
10.5	13,519,918	215,742	0.0160	0.9840	89.57
11.5	12,566,588	205,929	0.0164	0.9836	88.14
12.5	12,019,296	165,885	0.0138	0.9862	86.69
13.5	11,379,263	173,569	0.0153	0.9847	85.49
14.5	10,868,828	263,864	0.0243	0.9757	84.18
15.5	10,360,552	163,610	0.0158	0.9842	82.13
16.5	9,704,481	198,445	0.0204	0.9796	80.83
17.5	9,001,044	140,507	0.0156	0.9844	79.18
18.5	8,010,851	180,074	0.0225	0.9775	77.94
19.5	7,512,058	149,162	0.0199	0.9801	76.19
20.5	6,947,596	120,330	0.0173	0.9827	74.67
21.5	6,521,222	130,046	0.0199	0.9801	73.38
22.5	5,969,491	114,991	0.0193	0.9807	71.92
23.5	5,493,382	112,968	0.0206	0.9794	70.53
24.5	5,022,202	114,301	0.0228	0.9772	69.08
25.5	4,711,798	101,775	0.0216	0.9784	67.50
26.5	4,399,621	122,324	0.0278	0.9722	66.04
27.5	4,170,936	103,409	0.0248	0.9752	64.20
28.5	3,847,378	79,769	0.0207	0.9793	62.61
29.5	3,472,318	62,632	0.0180	0.9820	61.31
30.5	3,330,279	81,978	0.0246	0.9754	60.21
31.5	3,194,063	64,842	0.0203	0.9797	58.73
32.5	3,032,949	68,288	0.0225	0.9775	57.54
33.5	2,761,847	76,683	0.0278	0.9722	56.25
34.5	2,434,186	48,094	0.0198	0.9802	54.69
35.5	2,026,608	52,880	0.0261	0.9739	53.61
36.5	1,790,318	41,805	0.0234	0.9766	52.21
37.5	1,607,750	34,967	0.0217	0.9783	50.99
38.5	1,425,503	31,681	0.0222	0.9778	49.88



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2006

EXPERIENCE BAND 1939-2006

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	21,178		0.0000	1.0000	20.49
120.5	2,154		0.0000	1.0000	20.49
121.5	1,042	640	0.6142	0.3858	20.49
122.5	402		0.0000	1.0000	7.91
123.5	402		0.0000	1.0000	7.91
124.5	402		0.0000	1.0000	7.91
125.5	402		0.0000	1.0000	7.91
126.5	66		0.0000	1.0000	7.91
127.5	66		0.0000	1.0000	7.91
128.5					7.91

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2006

EXPERIENCE BAND 1939-2006

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	4,154,091	63,725	0.0153	0.9847	49.66
80.5	3,667,725	56,984	0.0155	0.9845	48.90
81.5	3,409,547	68,554	0.0201	0.9799	48.14
82.5	3,099,997	51,586	0.0166	0.9834	47.17
83.5	2,794,520	42,066	0.0151	0.9849	46.39
84.5	2,625,142	39,104	0.0149	0.9851	45.69
85.5	2,510,546	66,333	0.0264	0.9736	45.01
86.5	2,389,549	38,383	0.0161	0.9839	43.82
87.5	2,282,436	28,273	0.0124	0.9876	43.11
88.5	2,207,650	29,456	0.0133	0.9867	42.58
89.5	1,776,750	45,026	0.0253	0.9747	42.01
90.5	1,660,293	34,814	0.0210	0.9790	40.95
91.5	1,478,027	50,405	0.0341	0.9659	40.09
92.5	1,382,023	13,595	0.0098	0.9902	38.72
93.5	1,112,971	23,368	0.0210	0.9790	38.34
94.5	905,934	22,573	0.0249	0.9751	37.53
95.5	838,296	36,300	0.0433	0.9567	36.60
96.5	775,774	28,024	0.0361	0.9639	35.02
97.5	720,560	16,344	0.0227	0.9773	33.76
98.5	665,900	11,670	0.0175	0.9825	32.99
99.5	605,326	41,139	0.0680	0.9320	32.41
100.5	508,115	16,308	0.0321	0.9679	30.21
101.5	434,051	9,136	0.0210	0.9790	29.24
102.5	367,233	7,250	0.0197	0.9803	28.63
103.5	344,886	12,722	0.0369	0.9631	28.07
104.5	321,383	12,163	0.0378	0.9622	27.03
105.5	309,066	7,204	0.0233	0.9767	26.01
106.5	253,507	2,291	0.0090	0.9910	25.40
107.5	209,031	2,072	0.0099	0.9901	25.17
108.5	181,344	5,103	0.0281	0.9719	24.92
109.5	157,323	900	0.0057	0.9943	24.22
110.5	129,334	2,697	0.0209	0.9791	24.08
111.5	110,167	6,427	0.0583	0.9417	23.58
112.5	99,301	3,204	0.0323	0.9677	22.21
113.5	95,466	1,794	0.0188	0.9812	21.49
114.5	93,672		0.0000	1.0000	21.09
115.5	93,672	1,858	0.0198	0.9802	21.09
116.5	80,939	700	0.0086	0.9914	20.67
117.5	35,367	1	0.0000	1.0000	20.49
118.5	33,864		0.0000	1.0000	20.49

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2006

EXPERIENCE BAND 1939-2006

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	137,322,515	1,008,321	0.0073	0.9927	87.66
40.5	126,725,058	1,135,594	0.0090	0.9910	87.02
41.5	115,309,686	903,048	0.0078	0.9922	86.24
42.5	103,682,099	903,378	0.0087	0.9913	85.57
43.5	92,083,205	780,992	0.0085	0.9915	84.83
44.5	82,658,002	747,015	0.0090	0.9910	84.11
45.5	74,175,078	778,761	0.0105	0.9895	83.35
46.5	66,333,887	828,109	0.0125	0.9875	82.47
47.5	57,241,254	678,016	0.0118	0.9882	81.44
48.5	50,070,506	559,052	0.0112	0.9888	80.48
49.5	42,989,507	694,047	0.0161	0.9839	79.58
50.5	37,070,821	564,877	0.0152	0.9848	78.30
51.5	31,653,796	524,924	0.0166	0.9834	77.11
52.5	26,550,478	443,122	0.0167	0.9833	75.83
53.5	23,382,857	440,472	0.0188	0.9812	74.56
54.5	19,607,791	338,849	0.0173	0.9827	73.16
55.5	15,273,822	288,164	0.0189	0.9811	71.89
56.5	13,577,741	244,664	0.0180	0.9820	70.53
57.5	12,631,762	233,928	0.0185	0.9815	69.26
58.5	11,979,931	196,263	0.0164	0.9836	67.98
59.5	11,436,475	195,057	0.0171	0.9829	66.87
60.5	11,214,100	171,835	0.0153	0.9847	65.73
61.5	10,964,651	151,038	0.0138	0.9862	64.72
62.5	10,777,667	142,084	0.0132	0.9868	63.83
63.5	10,516,872	104,640	0.0099	0.9901	62.99
64.5	10,328,055	106,002	0.0103	0.9897	62.37
65.5	10,089,382	149,951	0.0149	0.9851	61.73
66.5	9,851,449	148,827	0.0151	0.9849	60.81
67.5	9,591,131	178,451	0.0186	0.9814	59.89
68.5	9,335,624	152,129	0.0163	0.9837	58.78
69.5	9,120,064	144,926	0.0159	0.9841	57.82
70.5	8,928,158	167,022	0.0187	0.9813	56.90
71.5	8,634,384	143,274	0.0166	0.9834	55.84
72.5	8,363,400	92,772	0.0111	0.9889	54.91
73.5	8,211,754	133,150	0.0162	0.9838	54.30
74.5	7,993,226	145,543	0.0182	0.9818	53.42
75.5	7,624,949	97,132	0.0127	0.9873	52.45
76.5	7,133,309	90,124	0.0126	0.9874	51.78
77.5	6,254,516	71,203	0.0114	0.9886	51.13
78.5	4,988,384	88,480	0.0177	0.9823	50.55

COLUMBIA GAS OF OHIO, INC.

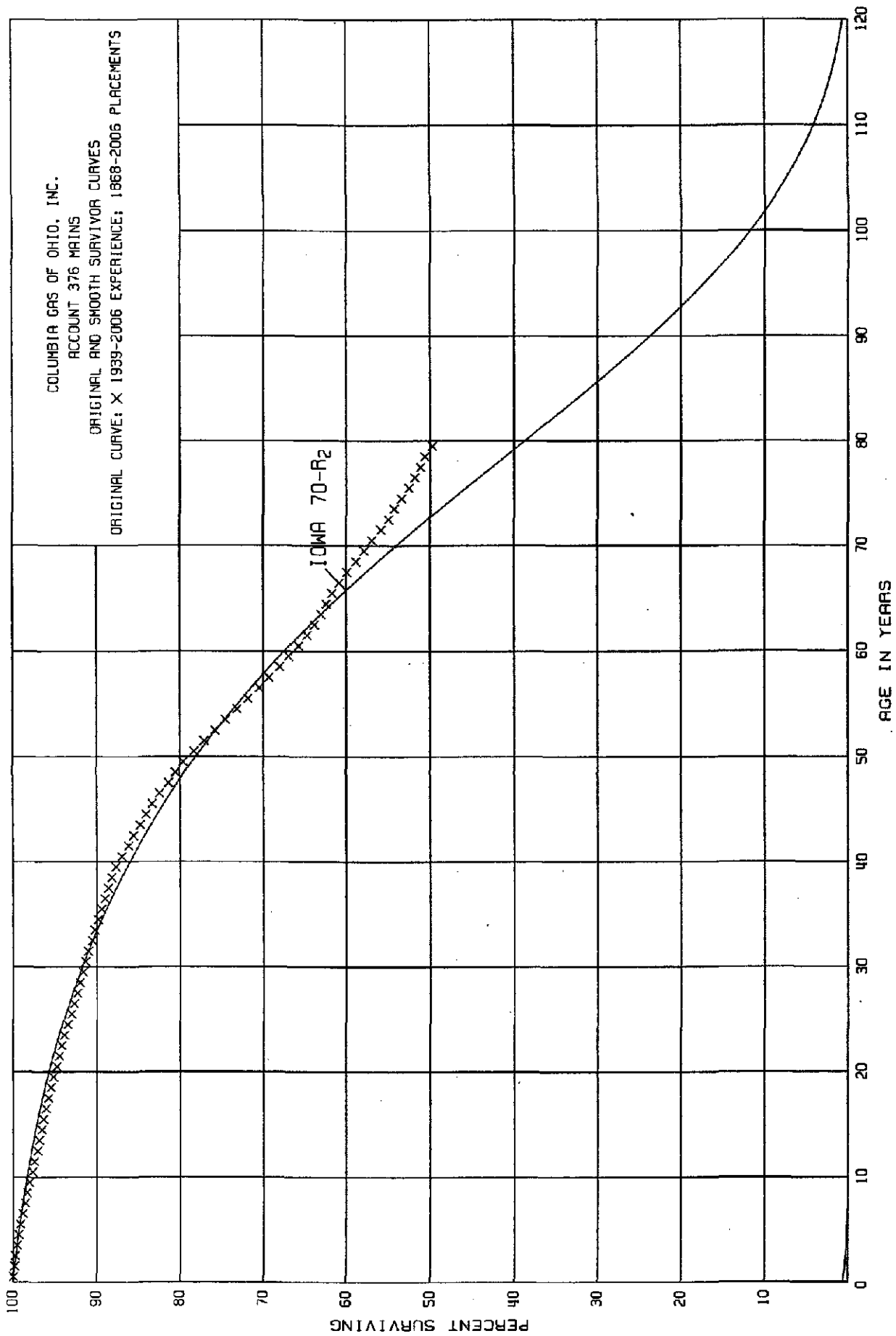
ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2006

EXPERIENCE BAND 1939-2006

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	925,784,662	1,137,265	0.0012	0.9988	100.00
0.5	862,666,449	754,598	0.0009	0.9991	99.88
1.5	840,378,678	994,863	0.0012	0.9988	99.79
2.5	816,221,908	1,796,244	0.0022	0.9978	99.67
3.5	800,815,385	1,546,234	0.0019	0.9981	99.45
4.5	776,315,783	1,604,440	0.0021	0.9979	99.26
5.5	756,608,075	1,830,311	0.0024	0.9976	99.05
6.5	734,122,075	2,086,299	0.0028	0.9972	98.81
7.5	707,376,450	1,742,955	0.0025	0.9975	98.53
8.5	673,398,570	2,166,278	0.0032	0.9968	98.28
9.5	646,665,920	2,228,212	0.0034	0.9966	97.97
10.5	616,339,938	1,606,163	0.0026	0.9974	97.64
11.5	583,337,013	2,144,692	0.0037	0.9963	97.39
12.5	552,189,537	1,481,633	0.0027	0.9973	97.03
13.5	529,972,721	1,259,483	0.0024	0.9976	96.77
14.5	510,245,512	1,457,859	0.0029	0.9971	96.54
15.5	484,563,086	1,426,082	0.0029	0.9971	96.26
16.5	464,139,817	1,456,093	0.0031	0.9969	95.98
17.5	442,319,356	1,485,847	0.0034	0.9966	95.68
18.5	413,690,829	1,097,346	0.0027	0.9973	95.35
19.5	392,672,150	1,604,648	0.0041	0.9959	95.09
20.5	373,855,355	1,166,109	0.0031	0.9969	94.70
21.5	359,366,142	1,119,978	0.0031	0.9969	94.41
22.5	343,393,395	1,064,159	0.0031	0.9969	94.12
23.5	329,854,788	1,434,878	0.0044	0.9956	93.83
24.5	313,668,105	1,339,638	0.0043	0.9957	93.42
25.5	296,219,213	1,087,521	0.0037	0.9963	93.02
26.5	275,628,332	1,009,102	0.0037	0.9963	92.68
27.5	259,970,127	1,087,115	0.0042	0.9958	92.34
28.5	247,592,963	898,562	0.0036	0.9964	91.95
29.5	236,949,196	869,832	0.0037	0.9963	91.62
30.5	229,418,896	810,278	0.0035	0.9965	91.28
31.5	222,477,088	1,178,725	0.0053	0.9947	90.96
32.5	214,137,149	802,370	0.0037	0.9963	90.48
33.5	204,064,528	799,792	0.0039	0.9961	90.15
34.5	195,108,921	827,745	0.0042	0.9958	89.80
35.5	180,113,809	840,221	0.0047	0.9953	89.42
36.5	166,934,100	789,627	0.0047	0.9953	89.00
37.5	156,365,754	771,038	0.0049	0.9951	88.58
38.5	146,972,230	819,749	0.0056	0.9944	88.15



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2001

EXPERIENCE BAND 1955-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,441		0.0000	1.0000	90.06
40.5	80,173		0.0000	1.0000	90.06
41.5	65,510		0.0000	1.0000	90.06
42.5	65,510		0.0000	1.0000	90.06
43.5	8,857		0.0000	1.0000	90.06
44.5	8,857		0.0000	1.0000	90.06
45.5	6,065		0.0000	1.0000	90.06
46.5	6,065		0.0000	1.0000	90.06
47.5	4,672		0.0000	1.0000	90.06
48.5	1,026		0.0000	1.0000	90.06
49.5	1,026		0.0000	1.0000	90.06
50.5	1,026		0.0000	1.0000	90.06
51.5					90.06

COLUMBIA GAS OF OHIO, INC.

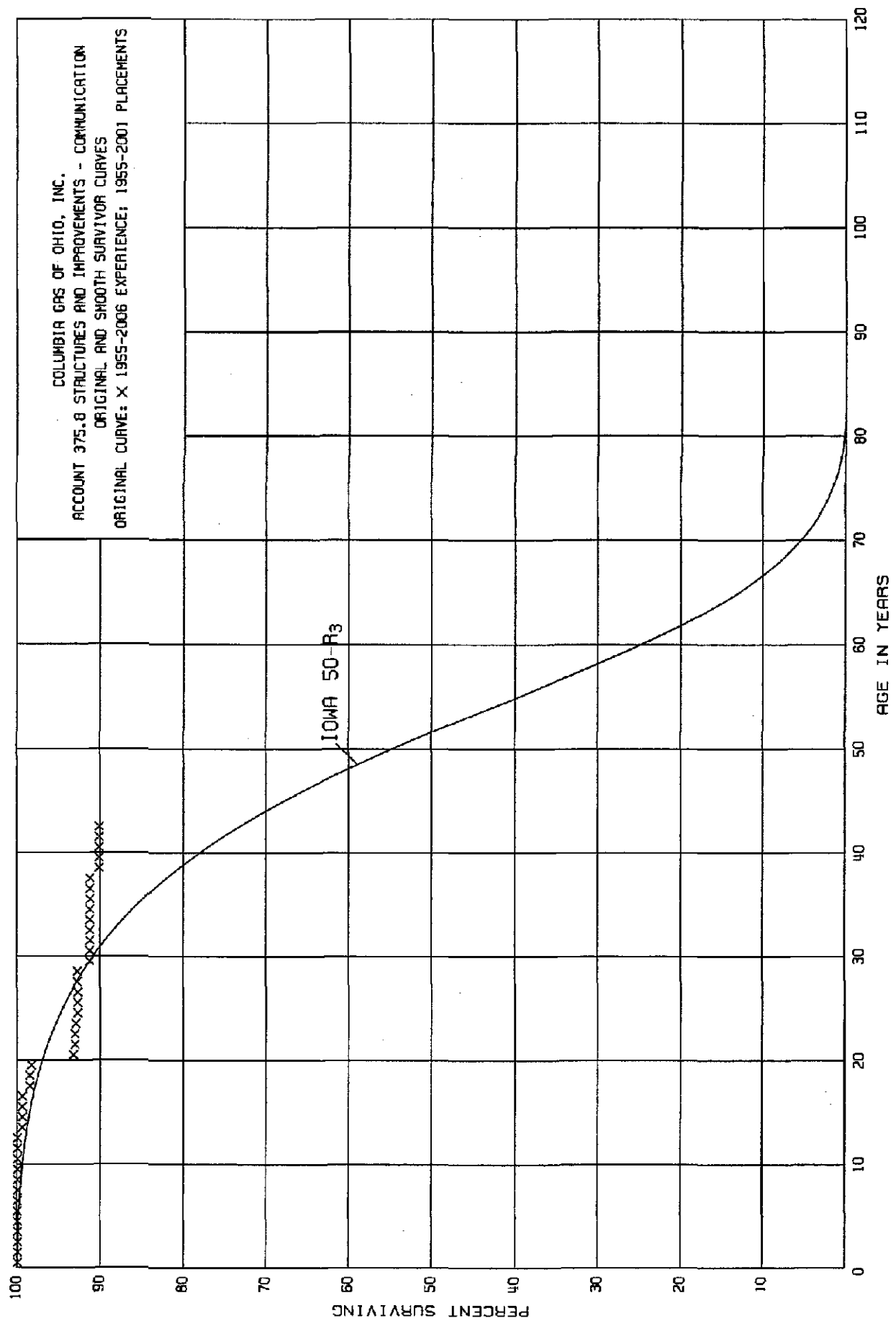
ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2001

EXPERIENCE BAND 1955-2006

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	617,078		0.0000	1.0000	100.00
0.5	617,078		0.0000	1.0000	100.00
1.5	610,501		0.0000	1.0000	100.00
2.5	610,275		0.0000	1.0000	100.00
3.5	610,275		0.0000	1.0000	100.00
4.5	610,275	375	0.0006	0.9994	100.00
5.5	603,139		0.0000	1.0000	99.94
6.5	603,139		0.0000	1.0000	99.94
7.5	603,139		0.0000	1.0000	99.94
8.5	603,139		0.0000	1.0000	99.94
9.5	603,139		0.0000	1.0000	99.94
10.5	565,875		0.0000	1.0000	99.94
11.5	287,627		0.0000	1.0000	99.94
12.5	287,627	1,853	0.0064	0.9936	99.94
13.5	276,544		0.0000	1.0000	99.30
14.5	276,544		0.0000	1.0000	99.30
15.5	276,544		0.0000	1.0000	99.30
16.5	271,066	2,402	0.0089	0.9911	99.30
17.5	268,664		0.0000	1.0000	98.42
18.5	268,664	650	0.0024	0.9976	98.42
19.5	264,343	13,463	0.0509	0.9491	98.18
20.5	231,682	527	0.0023	0.9977	93.18
21.5	225,442		0.0000	1.0000	92.97
22.5	225,442	164	0.0007	0.9993	92.97
23.5	208,954	500	0.0024	0.9976	92.90
24.5	132,780		0.0000	1.0000	92.68
25.5	132,780		0.0000	1.0000	92.68
26.5	132,780		0.0000	1.0000	92.68
27.5	132,780		0.0000	1.0000	92.68
28.5	132,780	2,132	0.0161	0.9839	92.68
29.5	130,648		0.0000	1.0000	91.19
30.5	122,066		0.0000	1.0000	91.19
31.5	122,066		0.0000	1.0000	91.19
32.5	118,730		0.0000	1.0000	91.19
33.5	118,730		0.0000	1.0000	91.19
34.5	118,730		0.0000	1.0000	91.19
35.5	118,730		0.0000	1.0000	91.19
36.5	118,730		0.0000	1.0000	91.19
37.5	118,403	1,473	0.0124	0.9876	91.19
38.5	116,146		0.0000	1.0000	90.06



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2006

EXPERIENCE BAND 1982-2006

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	9,534		0.0000	1.0000	19.46
80.5	15,485		0.0000	1.0000	19.46
81.5	15,485	2,951	0.1906	0.8094	19.46
82.5	12,481	3,000	0.2404	0.7596	15.75
83.5	9,481		0.0000	1.0000	11.96
84.5	9,481		0.0000	1.0000	11.96
85.5	9,481		0.0000	1.0000	11.96
86.5	9,481	82	0.0086	0.9914	11.96
87.5	9,398		0.0000	1.0000	11.86
88.5	9,398		0.0000	1.0000	11.86
89.5	9,398		0.0000	1.0000	11.86
90.5	9,398		0.0000	1.0000	11.86
91.5	14,386		0.0000	1.0000	11.86
92.5	13,183	5,489	0.4164	0.5836	11.86
93.5	7,366		0.0000	1.0000	6.92
94.5	7,366		0.0000	1.0000	6.92
95.5	7,366		0.0000	1.0000	6.92
96.5	7,366		0.0000	1.0000	6.92
97.5	7,366		0.0000	1.0000	6.92
98.5	7,366		0.0000	1.0000	6.92
99.5	7,366		0.0000	1.0000	6.92
100.5	7,366		0.0000	1.0000	6.92
101.5	7,366		0.0000	1.0000	6.92
102.5	7,366		0.0000	1.0000	6.92
103.5	4,988		0.0000	1.0000	6.92
104.5	4,988		0.0000	1.0000	6.92
105.5	4,988	4,988	1.0000	0.0000	6.92
106.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2006

EXPERIENCE BAND 1982-2006

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	1,451,703	106,489	0.0734	0.9266	42.59
40.5	1,254,883	26,254	0.0209	0.9791	39.46
41.5	1,130,838	2,117	0.0019	0.9981	38.64
42.5	1,125,008	2,059	0.0018	0.9982	38.57
43.5	1,120,621	247	0.0002	0.9998	38.50
44.5	1,061,927	26,210	0.0247	0.9753	38.49
45.5	1,028,040	130,578	0.1270	0.8730	37.54
46.5	797,660	50,678	0.0635	0.9365	32.77
47.5	568,311	612	0.0011	0.9989	30.69
48.5	564,584	742	0.0013	0.9987	30.66
49.5	565,612	85	0.0002	0.9998	30.62
50.5	566,620	3,492	0.0062	0.9938	30.61
51.5	592,987	645	0.0011	0.9989	30.42
52.5	642,544	7,470	0.0116	0.9884	30.39
53.5	756,699	5,468	0.0072	0.9928	30.04
54.5	659,574	49,520	0.0751	0.9249	29.82
55.5	505,289	4,898	0.0097	0.9903	27.58
56.5	499,515	35,494	0.0711	0.9289	27.31
57.5	463,972	1,142	0.0025	0.9975	25.37
58.5	264,645	21,448	0.0810	0.9190	25.31
59.5	134,255	735	0.0055	0.9945	23.26
60.5	140,240	106	0.0008	0.9992	23.13
61.5	140,091	574	0.0041	0.9959	23.11
62.5	139,463		0.0000	1.0000	23.02
63.5	139,463	8,015	0.0575	0.9425	23.02
64.5	115,635		0.0000	1.0000	21.70
65.5	114,278	125	0.0011	0.9989	21.70
66.5	112,550	125	0.0011	0.9989	21.68
67.5	113,628	1,140	0.0100	0.9900	21.66
68.5	112,814	42	0.0004	0.9996	21.44
69.5	112,772	2,901	0.0257	0.9743	21.43
70.5	109,871		0.0000	1.0000	20.88
71.5	105,938		0.0000	1.0000	20.88
72.5	105,938		0.0000	1.0000	20.88
73.5	105,938		0.0000	1.0000	20.88
74.5	105,938		0.0000	1.0000	20.88
75.5	105,938		0.0000	1.0000	20.88
76.5	105,938	7,194	0.0679	0.9321	20.88
77.5	97,650		0.0000	1.0000	19.46
78.5	10,272		0.0000	1.0000	19.46

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2006

EXPERIENCE BAND 1982-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,052,812		0.0000	1.0000	100.00
0.5	22,580,554		0.0000	1.0000	100.00
1.5	22,620,080	75,941	0.0034	0.9966	100.00
2.5	20,335,899	81,383	0.0040	0.9960	99.66
3.5	20,293,771	196,429	0.0097	0.9903	99.26
4.5	19,864,143	265,012	0.0133	0.9867	98.30
5.5	14,966,623	140,363	0.0094	0.9906	96.99
6.5	13,366,989	337,712	0.0253	0.9747	96.08
7.5	12,508,295	260,199	0.0208	0.9792	93.65
8.5	11,594,840	143,531	0.0124	0.9876	91.70
9.5	10,741,832	62,346	0.0058	0.9942	90.56
10.5	7,645,330	65,252	0.0085	0.9915	90.03
11.5	6,453,387	109,934	0.0170	0.9830	89.26
12.5	5,304,962	172,313	0.0325	0.9675	87.74
13.5	4,749,185	197,026	0.0415	0.9585	84.89
14.5	4,271,780	80,638	0.0189	0.9811	81.37
15.5	4,666,142	103,269	0.0221	0.9779	79.83
16.5	4,690,620	103,228	0.0220	0.9780	78.07
17.5	4,248,947	12,710	0.0030	0.9970	76.35
18.5	3,917,361	35,170	0.0090	0.9910	76.12
19.5	3,322,315	14,680	0.0044	0.9956	75.43
20.5	3,247,718	100,615	0.0310	0.9690	75.10
21.5	3,160,682	79,351	0.0251	0.9749	72.77
22.5	3,190,639	68,280	0.0214	0.9786	70.94
23.5	2,949,170	76,029	0.0258	0.9742	69.42
24.5	2,547,177	9,081	0.0036	0.9964	67.63
25.5	2,305,619	23,031	0.0100	0.9900	67.39
26.5	2,167,795	6,903	0.0032	0.9968	66.72
27.5	2,121,293	57,823	0.0273	0.9727	66.51
28.5	2,023,394	21,033	0.0104	0.9896	64.69
29.5	2,058,548	9,328	0.0045	0.9955	64.02
30.5	2,138,271	4,210	0.0020	0.9980	63.73
31.5	2,166,041	264,845	0.1223	0.8777	63.60
32.5	1,867,818	13,644	0.0073	0.9927	55.82
33.5	1,815,514	116,147	0.0640	0.9360	55.41
34.5	1,859,156	22,002	0.0118	0.9882	51.86
35.5	1,767,242	196,146	0.1110	0.8890	51.25
36.5	1,569,335	67,403	0.0430	0.9570	45.56
37.5	1,496,279	27,483	0.0184	0.9816	43.60
38.5	1,460,915	7,174	0.0049	0.9951	42.80

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

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	20,473		0.0000	1.0000	17.42
80.5	20,473		0.0000	1.0000	17.42
81.5	20,473	2,951	0.1441	0.8559	17.42
82.5	17,468	3,000	0.1717	0.8283	14.91
83.5	14,468		0.0000	1.0000	12.35
84.5	14,468		0.0000	1.0000	12.35
85.5	14,468		0.0000	1.0000	12.35
86.5	14,468	82	0.0057	0.9943	12.35
87.5	14,386		0.0000	1.0000	12.28
88.5	14,386		0.0000	1.0000	12.28
89.5	14,386		0.0000	1.0000	12.28
90.5	14,386		0.0000	1.0000	12.28
91.5	14,386		0.0000	1.0000	12.28
92.5	13,183	5,489	0.4164	0.5836	12.28
93.5	7,366		0.0000	1.0000	7.17
94.5	7,366		0.0000	1.0000	7.17
95.5	7,366		0.0000	1.0000	7.17
96.5	7,366		0.0000	1.0000	7.17
97.5	7,366		0.0000	1.0000	7.17
98.5	7,366		0.0000	1.0000	7.17
99.5	7,366		0.0000	1.0000	7.17
100.5	7,366		0.0000	1.0000	7.17
101.5	7,366		0.0000	1.0000	7.17
102.5	7,366		0.0000	1.0000	7.17
103.5	4,988		0.0000	1.0000	7.17
104.5	4,988		0.0000	1.0000	7.17
105.5	4,988	4,988	1.0000	0.0000	7.17
106.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

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	1,779,734	108,180	0.0608	0.9392	43.06
40.5	1,546,640	27,031	0.0175	0.9825	40.44
41.5	1,420,133	7,725	0.0054	0.9946	39.73
42.5	1,407,958	4,472	0.0032	0.9968	39.52
43.5	1,401,109	771	0.0006	0.9994	39.39
44.5	1,341,784	31,940	0.0238	0.9762	39.37
45.5	1,296,586	131,790	0.1016	0.8984	38.43
46.5	1,060,703	53,202	0.0502	0.9498	34.53
47.5	828,830	2,440	0.0029	0.9971	32.80
48.5	828,293	1,310	0.0016	0.9984	32.70
49.5	820,440	1,174	0.0014	0.9986	32.65
50.5	820,662	4,831	0.0059	0.9941	32.60
51.5	808,672	5,953	0.0074	0.9926	32.41
52.5	805,636	7,982	0.0099	0.9901	32.17
53.5	794,913	5,468	0.0069	0.9931	31.85
54.5	697,050	49,741	0.0714	0.9286	31.63
55.5	542,545	4,898	0.0090	0.9910	29.37
56.5	536,771	35,494	0.0661	0.9339	29.11
57.5	501,174	1,231	0.0025	0.9975	27.19
58.5	301,758	22,071	0.0731	0.9269	27.12
59.5	174,054	735	0.0042	0.9958	25.14
60.5	172,802	106	0.0006	0.9994	25.03
61.5	196,739	24,659	0.1253	0.8747	25.01
62.5	172,025		0.0000	1.0000	21.88
63.5	172,025	8,015	0.0466	0.9534	21.88
64.5	148,197	349	0.0024	0.9976	20.86
65.5	146,492	125	0.0009	0.9991	20.81
66.5	144,764	125	0.0009	0.9991	20.79
67.5	144,638	1,140	0.0079	0.9921	20.77
68.5	143,498	8,527	0.0594	0.9406	20.61
69.5	134,971	2,901	0.0215	0.9785	19.39
70.5	132,070		0.0000	1.0000	18.97
71.5	128,136		0.0000	1.0000	18.97
72.5	128,136		0.0000	1.0000	18.97
73.5	128,136		0.0000	1.0000	18.97
74.5	128,136		0.0000	1.0000	18.97
75.5	128,136	3,310	0.0258	0.9742	18.97
76.5	124,827	7,194	0.0576	0.9424	18.48
77.5	116,539		0.0000	1.0000	17.42
78.5	21,211		0.0000	1.0000	17.42

COLUMBIA GAS OF OHIO, INC.

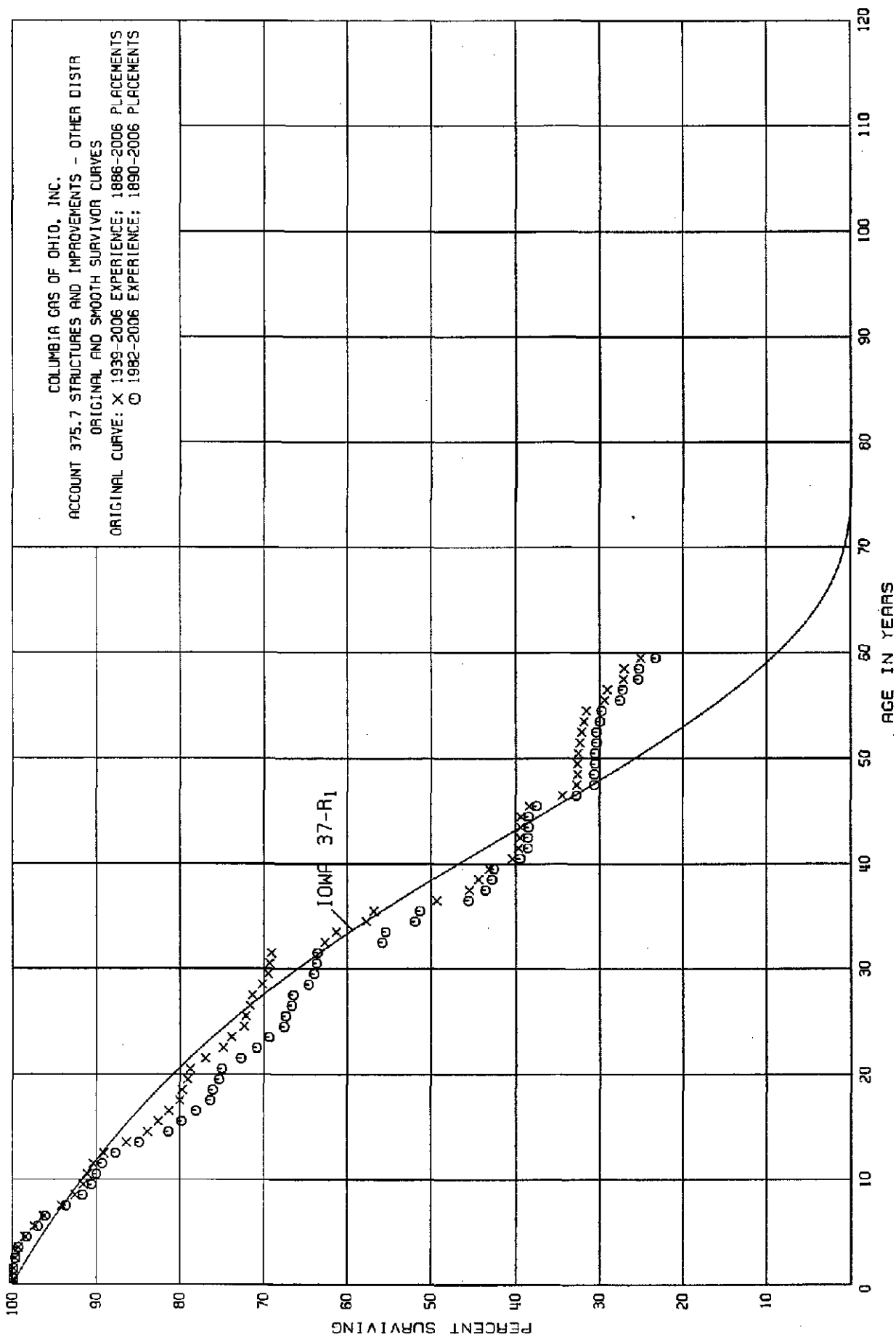
ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

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	27,315,067		0.0000	1.0000	100.00
0.5	26,578,195	2,286	0.0001	0.9999	100.00
1.5	26,290,581	77,689	0.0030	0.9970	99.99
2.5	23,827,485	82,267	0.0035	0.9965	99.69
3.5	23,869,748	205,581	0.0086	0.9914	99.34
4.5	23,576,355	271,125	0.0115	0.9885	98.49
5.5	18,233,703	207,107	0.0114	0.9886	97.36
6.5	16,360,740	341,212	0.0209	0.9791	96.25
7.5	15,453,563	276,961	0.0179	0.9821	94.24
8.5	14,438,185	147,907	0.0102	0.9898	92.55
9.5	13,600,456	76,357	0.0056	0.9944	91.61
10.5	10,419,797	84,953	0.0082	0.9918	91.10
11.5	9,142,691	124,623	0.0136	0.9864	90.35
12.5	8,121,887	247,368	0.0305	0.9695	89.12
13.5	7,381,849	210,970	0.0286	0.9714	86.40
14.5	6,956,300	113,526	0.0163	0.9837	83.93
15.5	6,948,301	109,651	0.0158	0.9842	82.56
16.5	6,973,532	105,732	0.0152	0.9848	81.26
17.5	6,546,202	24,200	0.0037	0.9963	80.02
18.5	6,050,306	50,082	0.0083	0.9917	79.72
19.5	5,371,489	20,205	0.0038	0.9962	79.06
20.5	5,296,638	115,542	0.0218	0.9782	78.76
21.5	5,074,041	137,929	0.0272	0.9728	77.04
22.5	4,839,615	70,419	0.0146	0.9854	74.94
23.5	4,462,113	86,752	0.0194	0.9806	73.85
24.5	4,030,143	12,598	0.0031	0.9969	72.42
25.5	3,785,818	24,972	0.0066	0.9934	72.20
26.5	3,629,915	15,754	0.0043	0.9957	71.72
27.5	3,546,332	60,555	0.0171	0.9829	71.41
28.5	3,454,576	32,446	0.0094	0.9906	70.19
29.5	3,382,403	10,098	0.0030	0.9970	69.53
30.5	3,334,056	11,213	0.0034	0.9966	69.32
31.5	3,321,310	309,235	0.0931	0.9069	69.08
32.5	2,983,720	66,206	0.0222	0.9778	62.65
33.5	2,512,012	148,039	0.0589	0.9411	61.26
34.5	2,378,940	37,131	0.0156	0.9844	57.65
35.5	2,389,675	312,183	0.1306	0.8694	56.75
36.5	2,054,944	159,920	0.0778	0.9222	49.34
37.5	1,893,084	47,932	0.0253	0.9747	45.50
38.5	1,835,404	53,355	0.0291	0.9709	44.35



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.56 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL M&R

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1988

EXPERIENCE BAND 1939-2006

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	33,062	338	0.0102	0.9898	51.43
40.5	34,626	3,314	0.0957	0.9043	50.91
41.5	30,401	231	0.0076	0.9924	46.04
42.5	30,138	608	0.0202	0.9798	45.69
43.5	29,530	508	0.0172	0.9828	44.77
44.5	27,898	563	0.0202	0.9798	44.00
45.5	27,335	40	0.0015	0.9985	43.11
46.5	27,270	377	0.0138	0.9862	43.05
47.5	26,893	559	0.0208	0.9792	42.46
48.5	26,334	3,651	0.1386	0.8614	41.58
49.5	22,545	129	0.0057	0.9943	35.82
50.5	21,659	373	0.0172	0.9828	35.62
51.5	19,380		0.0000	1.0000	35.01
52.5	17,800	544	0.0306	0.9694	35.01
53.5	17,256		0.0000	1.0000	33.94
54.5	17,256		0.0000	1.0000	33.94
55.5	15,498	1,059	0.0683	0.9317	33.94
56.5	11,275	739	0.0655	0.9345	31.62
57.5	9,607		0.0000	1.0000	29.55
58.5	8,805	106	0.0120	0.9880	29.55
59.5	8,387		0.0000	1.0000	29.20
60.5	7,444		0.0000	1.0000	29.20
61.5	6,928		0.0000	1.0000	29.20
62.5	6,110		0.0000	1.0000	29.20
63.5	6,110		0.0000	1.0000	29.20
64.5	4,450		0.0000	1.0000	29.20
65.5	2,438	80	0.0328	0.9672	29.20
66.5	1,634		0.0000	1.0000	28.24
67.5	1,244		0.0000	1.0000	28.24
68.5	864	225	0.2604	0.7396	28.24
69.5	263		0.0000	1.0000	20.89
70.5	263		0.0000	1.0000	20.89
71.5	263		0.0000	1.0000	20.89
72.5	263		0.0000	1.0000	20.89
73.5	263		0.0000	1.0000	20.89
74.5	263		0.0000	1.0000	20.89
75.5	263		0.0000	1.0000	20.89
76.5	263		0.0000	1.0000	20.89
77.5					20.89

COLUMBIA GAS OF OHIO, INC.

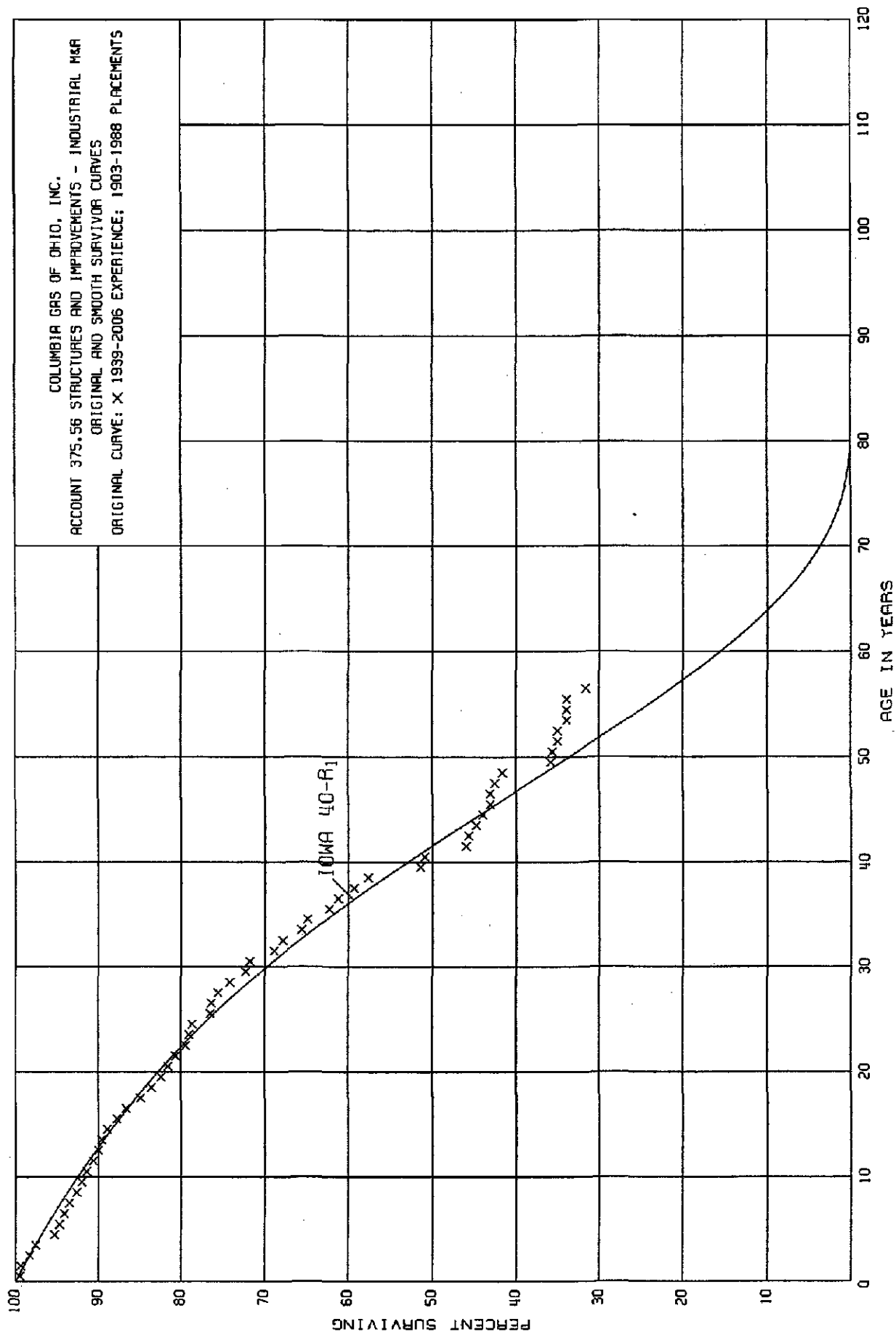
ACCOUNT 375.56 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL M&R

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-1988

EXPERIENCE BAND 1939-2006

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	112,749	566	0.0050	0.9950	100.00
0.5	114,349	116	0.0010	0.9990	99.50
1.5	117,716	1,334	0.0113	0.9887	99.40
2.5	119,299	836	0.0070	0.9930	98.28
3.5	123,287	2,853	0.0231	0.9769	97.59
4.5	121,654	805	0.0066	0.9934	95.34
5.5	121,349	848	0.0070	0.9930	94.71
6.5	122,848	787	0.0064	0.9936	94.05
7.5	118,048	1,111	0.0094	0.9906	93.45
8.5	118,771	690	0.0058	0.9942	92.57
9.5	123,738	807	0.0065	0.9935	92.03
10.5	123,954	1,088	0.0088	0.9912	91.43
11.5	124,440	803	0.0065	0.9935	90.63
12.5	124,131	636	0.0051	0.9949	90.04
13.5	123,802	990	0.0080	0.9920	89.58
14.5	121,676	1,622	0.0133	0.9867	88.86
15.5	120,387	1,551	0.0129	0.9871	87.68
16.5	118,580	2,401	0.0202	0.9798	86.55
17.5	116,118	1,740	0.0150	0.9850	84.80
18.5	106,310	1,525	0.0143	0.9857	83.53
19.5	94,478	962	0.0102	0.9898	82.34
20.5	93,891	993	0.0106	0.9894	81.50
21.5	93,793	1,473	0.0157	0.9843	80.64
22.5	88,367	371	0.0042	0.9958	79.37
23.5	88,179	541	0.0061	0.9939	79.04
24.5	52,044	1,407	0.0270	0.9730	78.56
25.5	50,841	108	0.0021	0.9979	76.44
26.5	50,615	509	0.0101	0.9899	76.28
27.5	50,142	966	0.0193	0.9807	75.51
28.5	47,926	1,152	0.0240	0.9760	74.05
29.5	46,738	334	0.0071	0.9929	72.27
30.5	46,407	1,886	0.0406	0.9594	71.76
31.5	44,228	693	0.0157	0.9843	68.85
32.5	43,421	1,424	0.0328	0.9672	67.77
33.5	41,669	408	0.0098	0.9902	65.55
34.5	43,205	1,746	0.0404	0.9596	64.91
35.5	41,859	765	0.0183	0.9817	62.29
36.5	41,094	1,261	0.0307	0.9693	61.15
37.5	38,793	1,123	0.0289	0.9711	59.27
38.5	37,559	4,001	0.1065	0.8935	57.56



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	11,225	112	0.0100	0.9900	59.80
80.5	10,122		0.0000	1.0000	59.20
81.5	9,865		0.0000	1.0000	59.20
82.5	9,456	231	0.0244	0.9756	59.20
83.5	8,723		0.0000	1.0000	57.76
84.5	8,382		0.0000	1.0000	57.76
85.5	8,306	74	0.0089	0.9911	57.76
86.5	7,955	15	0.0019	0.9981	57.25
87.5	7,716		0.0000	1.0000	57.14
88.5	7,378		0.0000	1.0000	57.14
89.5	7,240		0.0000	1.0000	57.14
90.5	7,148		0.0000	1.0000	57.14
91.5	7,035		0.0000	1.0000	57.14
92.5	6,107	96	0.0157	0.9843	57.14
93.5	5,811		0.0000	1.0000	56.24
94.5	1,568		0.0000	1.0000	56.24
95.5	1,243		0.0000	1.0000	56.24
96.5	1,021		0.0000	1.0000	56.24
97.5	1,021	121	0.1185	0.8815	56.24
98.5	900	211	0.2344	0.7656	49.58
99.5	689		0.0000	1.0000	37.96
100.5	595		0.0000	1.0000	37.96
101.5	595		0.0000	1.0000	37.96
102.5	484		0.0000	1.0000	37.96
103.5	264		0.0000	1.0000	37.96
104.5	264		0.0000	1.0000	37.96
105.5	264		0.0000	1.0000	37.96
106.5	140		0.0000	1.0000	37.96
107.5	140		0.0000	1.0000	37.96
108.5	140		0.0000	1.0000	37.96
109.5	140		0.0000	1.0000	37.96
110.5	140		0.0000	1.0000	37.96
111.5	140		0.0000	1.0000	37.96
112.5	140		0.0000	1.0000	37.96
113.5	140		0.0000	1.0000	37.96
114.5	140		0.0000	1.0000	37.96
115.5					37.96

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	1,317,297	9,044	0.0069	0.9931	80.92
40.5	1,247,986	8,868	0.0071	0.9929	80.36
41.5	1,164,544	16,405	0.0141	0.9859	79.79
42.5	1,047,956	11,827	0.0113	0.9887	78.66
43.5	915,189	5,314	0.0058	0.9942	77.77
44.5	790,030	2,993	0.0038	0.9962	77.32
45.5	693,548	5,577	0.0080	0.9920	77.03
46.5	609,467	4,889	0.0080	0.9920	76.41
47.5	529,086	2,460	0.0046	0.9954	75.80
48.5	465,343	9,385	0.0202	0.9798	75.45
49.5	408,268	1,597	0.0039	0.9961	73.93
50.5	334,149	6,015	0.0180	0.9820	73.64
51.5	264,793	1,335	0.0050	0.9950	72.31
52.5	237,049	3,011	0.0127	0.9873	71.95
53.5	217,549	2,617	0.0120	0.9880	71.04
54.5	174,519	1,215	0.0070	0.9930	70.19
55.5	135,582	756	0.0056	0.9944	69.70
56.5	124,209	657	0.0053	0.9947	69.31
57.5	107,726	1,657	0.0154	0.9846	68.94
58.5	91,124	201	0.0022	0.9978	67.88
59.5	89,819	145	0.0016	0.9984	67.73
60.5	87,620	809	0.0092	0.9908	67.62
61.5	85,941	351	0.0041	0.9959	67.00
62.5	84,546	715	0.0085	0.9915	66.73
63.5	83,313	722	0.0087	0.9913	66.16
64.5	79,398	543	0.0068	0.9932	65.58
65.5	75,496	399	0.0053	0.9947	65.13
66.5	69,279	624	0.0090	0.9910	64.78
67.5	63,607	514	0.0081	0.9919	64.20
68.5	59,335	174	0.0029	0.9971	63.68
69.5	54,962	507	0.0092	0.9908	63.50
70.5	47,089		0.0000	1.0000	62.92
71.5	47,340	79	0.0017	0.9983	62.92
72.5	44,552	745	0.0167	0.9833	62.81
73.5	41,671		0.0000	1.0000	61.76
74.5	40,231	141	0.0035	0.9965	61.76
75.5	37,261	50	0.0013	0.9987	61.54
76.5	32,433	155	0.0048	0.9952	61.46
77.5	20,634	259	0.0126	0.9874	61.16
78.5	14,847	144	0.0097	0.9903	60.39

COLUMBIA GAS OF OHIO, INC.

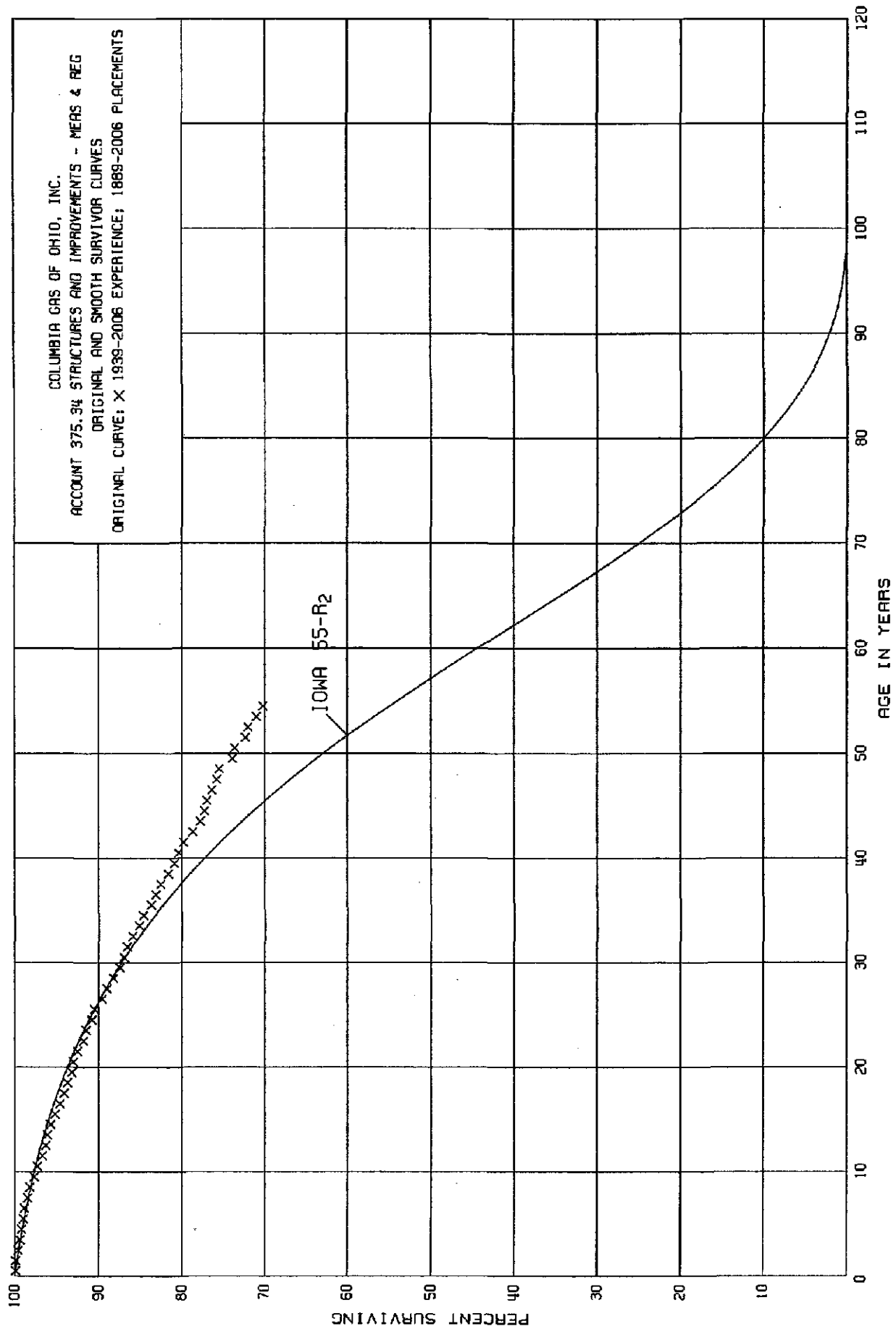
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2006

EXPERIENCE BAND 1939-2006

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	5,852,999	1,310	0.0002	0.9998	100.00
0.5	5,499,192	5,858	0.0011	0.9989	99.98
1.5	5,166,602	11,721	0.0023	0.9977	99.87
2.5	4,908,862	11,874	0.0024	0.9976	99.64
3.5	4,798,226	9,334	0.0019	0.9981	99.40
4.5	4,637,993	10,339	0.0022	0.9978	99.21
5.5	4,556,802	6,011	0.0013	0.9987	98.99
6.5	4,420,059	15,206	0.0034	0.9966	98.86
7.5	4,257,370	13,832	0.0032	0.9968	98.52
8.5	4,056,027	21,014	0.0052	0.9948	98.20
9.5	3,930,006	14,230	0.0036	0.9964	97.69
10.5	3,732,037	23,617	0.0063	0.9937	97.34
11.5	3,560,711	15,451	0.0043	0.9957	96.73
12.5	3,456,316	9,490	0.0027	0.9973	96.31
13.5	3,353,345	14,044	0.0042	0.9958	96.05
14.5	3,242,328	14,997	0.0046	0.9954	95.65
15.5	3,204,290	21,128	0.0066	0.9934	95.21
16.5	3,143,626	14,599	0.0046	0.9954	94.58
17.5	3,081,494	15,187	0.0049	0.9951	94.14
18.5	2,968,215	14,313	0.0048	0.9952	93.68
19.5	2,901,589	7,034	0.0024	0.9976	93.23
20.5	2,772,841	15,301	0.0055	0.9945	93.01
21.5	2,673,929	19,846	0.0074	0.9926	92.50
22.5	2,604,607	10,447	0.0040	0.9960	91.82
23.5	2,531,805	18,101	0.0071	0.9929	91.45
24.5	2,436,756	9,263	0.0038	0.9962	90.80
25.5	2,352,253	21,971	0.0093	0.9907	90.45
26.5	2,287,119	15,788	0.0069	0.9931	89.61
27.5	2,255,348	20,136	0.0089	0.9911	88.99
28.5	2,175,996	19,256	0.0088	0.9912	88.20
29.5	2,118,088	12,348	0.0058	0.9942	87.42
30.5	2,079,795	10,256	0.0049	0.9951	86.91
31.5	2,046,940	12,882	0.0063	0.9937	86.48
32.5	1,998,411	18,884	0.0094	0.9906	85.94
33.5	1,916,323	12,114	0.0063	0.9937	85.13
34.5	1,823,905	21,850	0.0120	0.9880	84.59
35.5	1,699,659	9,814	0.0058	0.9942	83.57
36.5	1,603,378	11,471	0.0072	0.9928	83.09
37.5	1,511,159	16,869	0.0112	0.9888	82.49
38.5	1,417,269	11,284	0.0080	0.9920	81.57



SERVICE LIFE STATISTICS

COLUMBIA GAS OF OHIO, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED
ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT DECEMBER 31, 2006

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2006 (4)	Calculated Whole Life		Calculated Accrued Depreciation (7)
				Annual Amount (5)	Annual Accrual Rate (6)=(5)/(4)	
AMORTIZABLE PLANT						
302 Franchises & Consents			67.59			
303 Misc. Intangible Plant			3,935,125.81			
303.1 Intangible Plant - DIS software			0.00			
303.3 Intangible Plant - Miscellaneous software			16,465,175.14			
375.71 Other Distribution Structures - Improvements to Lease Property			2,745,942.48			
378.32 Electronic Flow Computer			30,041.44			
390.21 Structures & Improvements - Gen. Office			<u>5,703,455.03</u>			
Subtotal Amortizable Plant			28,879,807.49			
Total Gas Plant			<u>1,760,598,354.94</u>			

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

COLUMBIA GAS OF OHIO, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED
ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT DECEMBER 31, 2006

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2006 (4)	Calculated Whole Life		Calculated Accrued Depreciation (7)
					Annual Amount (5)	Rate (6)=(5)/(4)	
393	Stores Equipment Amortized	30-SQ	0	436,968.13	14,551	3.33	226,305
394	Tools, Shop and Garage Equipment Equipment Fully Accrued Amortized Subtotal Equipment	Fully Accrued 25-SQ	0	2,555.83 13,981,928.07 13,984,483.90	0 559,277 559,277	- 4.00 4.00	2,556 6,172,715 6,175,271
395	Laboratory Equipment Amortized	20-SQ	0	127,477.29	6,374	5.00	82,805
398	Miscellaneous Equipment Fully Accrued Amortized Total Account 398	Fully Accrued 20-SQ	0	49,250.41 1,340,393.36 1,389,643.77	0 67,020 67,020	- 5.00 4.82	49,250 783,459 832,709
	Total Amortizable			28,489,977.05	1,718,339		14,980,700
	Subtotal Depreciable/Amortizable Plant			1,705,818,251.03	42,923,498	2.52	610,875,486
NONDEPRECIABLE PLANT							
301.00	Organization Costs			25,937.07			
374.10	Land			185,714.40			
374.20	Land			2,821,044.50			
374.30	Land Rights			219,009.24			
374.40	Land Rights			2,805,413.08			
374.50	Rights of Way			19,846,925.40			
375.21	Structures - Exchange			(3,747.27)			
	Subtotal Nondepreciable Plant			25,900,296.42			

COLUMBIA GAS OF OHIO, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT DECEMBER 31, 2006

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2006 (4)	Calculated Whole Life Annual Accrual		Calculated Accrued Depreciation (7)
				Amount (5)	Rate (6)=(5)/(4)	
GENERAL PLANT - Depreciable						
394.11 CNG Facilities	10-S1	0	2,622,817.29	262,282	10.00	2,201,688
396 Power Operated Equipment	12-L2.5	30	5,790,928.75	337,472	5.83	2,135,382
Total General Plant - Depreciable			8,413,744.04	599,753		4,337,070
Subtotal Depreciable Plant			1,677,328,273.98	41,205,159		595,894,786
GENERAL PLANT - AMORTIZABLE						
391.4 Office Furniture and Equipment Furniture & Equipment Amortized	20-SQ	0	7,530,330.27	376,517	5.00	4,271,086
391.5 Information Systems	Fully Accrued		827,003.19	0	-	827,003
Fully Accrued	5-SQ	0	3,112,199.53	622,440	20.00	2,167,688
Subtotal Information Systems			3,939,202.72	622,440	15.80	2,994,691
Total Account 391			11,469,532.99	998,956	8.71	7,265,787
392.2 Transportation Equipment - Trailers > 1000	15-SQ	0	1,070,503.08	71,403	6.67	388,543
392.21 Transportation Equipment - Trailers > 1000	15-SQ	0	11,367.89	758	6.67	9,280
Total Account 392			1,081,870.97	72,161		397,823

COLUMBIA GAS OF OHIO, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT DECEMBER 31, 2006

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2006 (4)	Calculated Whole Life		Calculated Accrued Depreciation (7)
					Annual Accrual Amount (5)	Rate (6)=(5)/(4)	
DISTRIBUTION PLANT							
	Structures and Improvements						
375.34	Measuring and Regulating	55-R2	(50)	4,873,054.94	133,018	2.73	2,499,233
375.56	Industrial Measuring and Regulating	40-R1	(50)	69,829.45	2,619	3.75	55,064
375.7	Other Distribution System						
	Distribution System Structures	75-S0.5 *	0	18,000,083.59	451,887	2.51	4,907,583
	Other Small Structures	37-R1	(50)	2,732,420.73	110,388	4.04	503,205
	Total Account 375.70			20,732,504.32	562,276	2.71	5,410,788
375.8	Communication Structures	50-R3	0	586,735.11	11,735	2.00	217,403
	Total Account 375			26,262,123.82	709,647	2.70	8,182,488
376	Mains	70-R2	(30)	883,205,802.61	16,418,796	1.86	275,918,730
378	Meas and Reg Equipment - General	36-R0.5	(15)	19,893,833.09	635,792	3.20	5,421,446
379	Meas and Reg Equipment - City Gate	32-R1.5	(10)	7,784,215.54	267,911	3.44	3,892,827
380	Services	50-R2	(60)	474,757,063.13	15,182,222	3.20	206,104,371
381	Meters	43-R2.5	2	96,197,029.84	2,196,354	2.28	36,878,933
381.1	Automated Meter Reading Devices	15-R4	0	2,687,589.27	179,262	6.67	286,140
382	Meter Installations	48-R4	(5)	81,195,767.03	1,336,514	2.18	22,950,290
383	House Regulators	35-R3	(25)	34,619,429.76	1,237,644	3.57	9,723,288
384	House Regulator Installations	35-R3	(25)	32,480,591.95	1,161,176	3.57	11,415,061
385	Industrial Meas and Reg Equipment	30-O1	(10)	10,240,341.79	374,728	3.66	2,983,184
	Other Equipment						
387	General	18-R1	(5)	444,669.88	25,543	5.74	290,655
387.4	Customer Information Services	22-S1	0	19,146,072.23	869,815	4.54	7,510,303
	Total Account 387			19,590,742.11	895,358	4.57	7,800,958
	Total Distribution Plant			1,668,914,529.94	40,605,408	2.43	591,557,716

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary table of the results of the study, as applied to the original cost of gas plant at December 31, 2006, is presented on pages III-4 through III-7 of this report. The table summarizes the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation.

The tables of the calculated whole life annual and accrued depreciation are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2006. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2006, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	25,067	2,722 11	6,042 24	3,320 13
69-71	27,946	2,999 11	5,589 20	2,590 9
70-72	27,020	2,721 10	4,059 15	1,338 5
71-73	25,851	2,918 11	3,996 15	1,078 4
72-74	20,717	2,294 11	2,147 10	147- 1-
73-75	17,974	2,175 12	711 4	1,464- 8-
74-76	17,042	1,643 10	294- 2-	1,937- 11-
75-77	25,426	2,599 10	1,026 4	1,573- 6-
76-78	20,890	2,495 12	612 3	1,883- 9-
77-79	24,433	3,591 15	561 2	3,030- 12-
78-80	29,241	5,127 18	1,276 4	3,851- 13-
79-81	36,304	5,594 15	1,698 5	3,896- 11-
80-82	40,796	6,347 16	1,996 5	4,351- 11-
81-83	43,619	6,114 14	1,433 3	4,681- 11-
82-84	51,493	8,836 17	1,665 3	7,171- 14-
83-85	66,556	9,324 14	4,117 6	5,207- 8-
84-86	73,259	10,260 14	4,480 6	5,780- 8-
85-87	71,051	10,244 14	3,935 6	6,309- 9-
86-88	53,384	9,493 18	2,138 4	7,355- 14-
87-89	41,796	9,603 23	1,936 5	7,667- 18-
88-90	40,343	8,272 21	2,115 5	6,157- 15-
89-91	48,908	9,503 19	1,695 3	7,808- 16-
90-92	46,109	6,988 15	1,573 3	5,415- 12-
91-93	44,548	6,639 15	2,273 5	4,366- 10-
92-94	44,225	7,289 16	2,234 5	5,055- 11-
93-95	41,285	7,065 17	1,574 4	5,491- 13-
94-96	54,101	11,179 21	552 1	10,627- 20-
95-97	55,070	7,909 14	149 0	7,760- 14-
96-98	92,402	12,197 13	10,879 12	1,318- 1-
97-99	93,562	9,670 10	10,879 12	1,209 1
98-00	84,371	11,390 13	12,517 15	1,127 1
99-01	46,781	7,527 16	1,787 4	5,740- 12-
00-02	54,790	8,435 15	1,787 3	6,648- 12-
01-03	66,291	11,063 17	0	11,063- 17-
02-04	82,820	10,178 12	0	10,178- 12-
03-05	61,122	7,244 12	0	7,244- 12-
04-06	63,012	4,730 8	0	4,730- 8-
FIVE-YEAR AVERAGE				
02-06	73,064	8,766 12	0	8,766- 12-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	13,954	1,620 12	4,355 31	2,735 20
1969	37,873	3,909 10	10,240 27	6,331 17
1970	23,374	2,637 11	3,531 15	894 4
1971	22,592	2,452 11	2,997 13	545 2
1972	35,092	3,075 9	5,648 16	2,573 7
1973	19,868	3,228 16	3,344 17	116 1
1974	7,189	579 8	2,551- 35-	3,130- 44-
1975	26,864	2,718 10	1,340 5	1,378- 5-
1976	17,073	1,632 10	327 2	1,305- 8-
1977	32,341	3,446 11	1,410 4	2,036- 6-
1978	13,257	2,408 18	97 1	2,311- 17-
1979	27,700	4,919 18	177 1	4,742- 17-
1980	46,768	8,056 17	3,555 8	4,501- 10-
1981	34,445	3,807 11	1,363 4	2,444- 7-
1982	41,175	7,179 17	1,069 3	6,110- 15-
1983	55,236	7,355 13	1,867 3	5,488- 10-
1984	58,069	11,973 21	2,058 4	9,915- 17-
1985	86,363	8,645 10	8,425 10	220- 0
1986	75,344	10,161 13	2,955 4	7,206- 10-
1987	51,445	11,925 23	426 1	11,499- 22-
1988	33,363	6,393 19	3,034 9	3,359- 10-
1989	40,580	10,492 26	2,347 6	8,145- 20-
1990	47,087	7,931 17	964 2	6,967- 15-
1991	59,058	10,087 17	1,773 3	8,314- 14-
1992	32,182	2,945 9	1,981 6	964- 3-
1993	42,404	6,884 16	3,065 7	3,819- 9-
1994	58,090	12,038 21	1,657 3	10,381- 18-
1995	23,362	2,273 10	0	2,273- 10-
1996	80,851	19,227 24	0	19,227- 24-
1997	60,997	2,228 4	447 1	1,781- 3-
1998	135,358	15,135 11	32,190 24	17,055 13
1999	84,331	11,646 14	0	11,646- 14-
2000	33,424	7,387 22	5,362 16	2,025- 6-
2001	22,586	3,547 16	0	3,547- 16-
2002	108,358	14,369 13	0	14,369- 13-
2003	67,928	15,273 22	0	15,273- 22-
2004	72,175	891 1	0	891- 1-
2005	43,264	5,568 13	0	5,568- 13-
2006	73,597	7,729 11	0	7,729- 11-
TOTAL	1,845,017	263,767 14	105,453 6	158,314- 9-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	55,804	10,423 19	11,387 20	964 2
69-71	55,947	9,077 16	10,175 18	1,098 2
70-72	57,363	8,418 15	9,453 16	1,035 2
71-73	49,001	7,405 15	8,291 17	886 2
72-74	40,185	6,827 17	6,509 16	318- 1-
73-75	36,155	6,038 17	4,825 13	1,213- 3-
74-76	34,890	6,356 18	2,990 9	3,366- 10-
75-77	36,115	7,353 20	1,954 5	5,399- 15-
76-78	35,632	7,710 22	1,577 4	6,133- 17-
77-79	43,422	8,702 20	5,342 12	3,360- 8-
78-80	56,580	10,216 18	8,388 15	1,828- 3-
79-81	65,524	10,233 16	9,504 15	729- 1-
80-82	78,160	12,192 16	8,197 10	3,995- 5-
81-83	94,853	18,709 20	10,705 11	8,004- 8-
82-84	125,511	26,403 21	12,152 10	14,251- 11-
83-85	135,455	28,747 21	13,043 10	15,704- 12-
84-86	162,658	29,653 18	18,220 11	11,433- 7-
85-87	148,830	26,503 18	14,773 10	11,730- 8-
86-88	139,015	24,675 18	14,031 10	10,644- 8-
87-89	108,389	17,885 17	5,254 5	12,631- 12-
88-90	109,593	14,313 13	8,835 8	5,478- 5-
89-91	113,972	12,887 11	7,251 6	5,636- 5-
90-92	93,354	10,702 11	9,953 11	749- 1-
91-93	74,427	11,921 16	7,028 9	4,893- 7-
92-94	89,522	15,793 18	14,994 17	799- 1-
93-95	98,510	16,446 17	10,060 10	6,386- 6-
94-96	139,624	27,146 19	9,868 7	17,278- 12-
95-97	135,420	26,783 20	2,738 2	24,045- 18-
96-98	247,314	44,264 18	9,067 4	35,197- 14-
97-99	249,565	40,191 16	13,700 5	26,491- 11-
98-00	265,638	38,116 14	13,374 5	24,742- 9-
99-01	191,065	23,710 12	10,554 6	13,156- 7-
00-02	207,935	24,928 12	8,171 4	16,757- 8-
01-03	195,540	28,805 15	8,540 4	20,265- 10-
02-04	209,809	29,933 14	6,322 3	23,611- 11-
03-05	165,312	38,010 23	6,143 4	31,867- 19-
04-06	151,572	41,808 28	6,343 4	35,465- 23-

FIVE-YEAR AVERAGE

02-06	168,908	38,173 23	6,797 4	31,376- 19-
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COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	62,781	12,679 20	13,063 21	384 1
1969	49,447	11,257 23	10,312 21	945- 2-
1970	55,184	7,332 13	10,787 20	3,455 6
1971	63,211	8,643 14	9,427 15	784 1
1972	53,693	9,280 17	8,145 15	1,135- 2-
1973	30,101	4,293 14	7,300 24	3,007 10
1974	36,761	6,908 19	4,083 11	2,825- 8-
1975	41,603	6,912 17	3,092 7	3,820- 9-
1976	26,306	5,247 20	1,794 7	3,453- 13-
1977	40,438	9,901 24	976 2	8,925- 22-
1978	40,153	7,982 20	1,960 5	6,022- 15-
1979	49,676	8,224 17	13,090 26	4,866 10
1980	79,910	14,442 18	10,115 13	4,327- 5-
1981	66,985	8,034 12	5,306 8	2,728- 4-
1982	87,586	14,100 16	9,171 10	4,929- 6-
1983	129,989	33,994 26	17,637 14	16,357- 13-
1984	158,958	31,114 20	9,648 6	21,466- 14-
1985	117,418	21,133 18	11,844 10	9,289- 8-
1986	211,598	36,711 17	33,167 16	3,544- 2-
1987	117,473	21,664 18	693- 1-	22,357- 19-
1988	87,976	15,651 18	9,619 11	6,032- 7-
1989	119,719	16,340 14	6,837 6	9,503- 8-
1990	121,085	10,948 9	10,048 8	900- 1-
1991	101,113	11,373 11	4,869 5	6,504- 6-
1992	57,866	9,787 17	14,942 26	5,155 9
1993	64,302	14,603 23	1,274 2	13,329- 21-
1994	146,396	22,990 16	28,766 20	5,776 4
1995	84,831	11,747 14	141 0	11,606- 14-
1996	187,645	46,702 25	698 0	46,004- 25-
1997	133,783	21,901 16	7,375 6	14,526- 11-
1998	420,513	64,189 15	19,128 5	45,061- 11-
1999	194,399	34,483 18	14,596 8	19,887- 10-
2000	182,004	15,674 9	6,397 4	9,277- 5-
2001	196,794	20,972 11	10,668 5	10,304- 5-
2002	245,008	38,137 16	7,447 3	30,690- 13-
2003	144,817	27,306 19	7,506 5	19,800- 14-
2004	239,601	24,357 10	4,013 2	20,344- 8-
2005	111,518	62,367 56	6,909 6	55,458- 50-
2006	103,598	38,699 37	8,107 8	30,592- 30-
TOTAL	4,462,239	788,076 18	349,564 8	438,512- 10-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	682,038	68,717 10	8,065 1	60,652- 9-
69-71	724,267	57,973 8	10,282 1	47,691- 7-
70-72	763,519	56,578 7	8,571 1	48,007- 6-
71-73	739,340	55,284 7	7,660 1	47,624- 6-
72-74	706,514	50,569 7	15,691 2	34,878- 5-
73-75	779,101	69,114 9	22,789 3	46,325- 6-
74-76	729,022	73,358 10	27,417 4	45,941- 6-
75-77	809,728	124,264 15	27,308 3	96,956- 12-
76-78	729,423	163,167 22	20,936 3	142,231- 19-
77-79	916,653	261,016 28	23,823 3	237,193- 26-
78-80	953,472	314,558 33	17,041 2	297,517- 31-
79-81	1,009,904	364,083 36	7,026 1	357,057- 35-
80-82	901,394	393,684 44	23,271- 3-	416,955- 46-
81-83	828,769	435,741 53	29,631- 4-	465,372- 56-
82-84	727,313	448,436 62	23,131- 3-	471,567- 65-
83-85	841,724	458,107 54	13,536- 2-	471,643- 56-
84-86	818,174	414,856 51	9,299- 1-	424,155- 52-
85-87	881,090	387,626 44	10,799- 1-	398,425- 45-
86-88	772,361	336,840 44	7,676- 1-	344,516- 45-
87-89	900,816	339,205 38	20,395- 2-	359,600- 40-
88-90	920,217	307,444 33	20,861- 2-	328,305- 36-
89-91	1,052,800	295,200 28	17,685- 2-	312,885- 30-
90-92	1,281,583	281,275 22	5,601- 0	286,876- 22-
91-93	1,117,276	237,707 21	5,315 0	232,392- 21-
92-94	1,101,755	247,598 22	14,188 1	233,410- 21-
93-95	970,055	286,598 30	19,627 2	266,971- 28-
94-96	1,997,201	545,521 27	18,654 1	526,867- 26-
95-97	2,576,781	703,781 27	8,483 0	695,298- 27-
96-98	3,162,014	872,622 28	29,021 1	843,601- 27-
97-99	3,085,617	894,790 29	47,978 2	846,812- 27-
98-00	2,725,882	811,205 30	65,980 2	745,225- 27-
99-01	2,408,098	716,381 30	31,365 1	685,016- 28-
00-02	2,104,437	768,738 37	5,732 0	763,006- 36-
01-03	2,695,607	939,529 35	3,686- 0	943,215- 35-
02-04	3,038,282	966,996 32	97,728 3	869,268- 29-
03-05	3,168,444	874,678 28	99,833 3	774,845- 24-
04-06	2,822,950	744,131 26	95,569 3	648,562- 23-

FIVE-YEAR AVERAGE

02-06	2,874,627	876,389 30	59,822 2	816,567- 28-
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COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	611,317	101,277 17	649 0	100,628- 16-
1969	720,698	56,510 8	8,407 1	48,103- 7-
1970	714,099	48,364 7	15,139 2	33,225- 5-
1971	738,005	69,043 9	7,299 1	61,744- 8-
1972	838,454	52,325 6	3,274 0	49,051- 6-
1973	641,561	44,484 7	12,407 2	32,077- 5-
1974	639,529	54,898 9	31,392 5	23,506- 4-
1975	1,056,213	107,959 10	24,568 2	83,391- 8-
1976	491,325	57,217 12	26,291 5	30,926- 6-
1977	881,645	207,616 24	31,065 4	176,551- 20-
1978	815,300	224,668 28	5,452 1	219,216- 27-
1979	1,053,012	350,765 33	34,952 3	315,813- 30-
1980	992,103	368,241 37	10,720 1	357,521- 36-
1981	984,597	373,243 38	24,593- 2-	397,836- 40-
1982	727,482	439,568 60	55,941- 8-	495,509- 68-
1983	774,228	494,412 64	8,359- 1-	502,771- 65-
1984	680,229	411,328 60	5,093- 1-	416,421- 61-
1985	1,070,714	468,580 44	27,157- 3-	495,737- 46-
1986	703,578	364,661 52	4,353 1	360,308- 51-
1987	868,978	329,638 38	9,593- 1-	339,231- 39-
1988	744,527	316,222 42	17,789- 2-	334,011- 45-
1989	1,088,943	371,754 34	33,803- 3-	405,557- 37-
1990	927,182	234,354 25	10,990- 1-	245,344- 26-
1991	1,142,276	279,490 24	8,263- 1-	287,753- 25-
1992	1,775,290	329,980 19	2,451 0	327,529- 18-
1993	434,261	103,652 24	21,756 5	81,896- 19-
1994	1,095,714	309,161 28	18,356 2	290,805- 27-
1995	1,380,189	446,982 32	18,770 1	428,212- 31-
1996	3,515,698	880,422 25	18,835 1	861,587- 25-
1997	2,834,456	783,940 28	12,157- 0	796,097- 28-
1998	3,135,889	953,505 30	80,385 3	873,120- 28-
1999	3,286,507	946,924 29	75,707 2	871,217- 27-
2000	1,755,249	533,186 30	41,850 2	491,336- 28-
2001	2,182,540	669,033 31	23,461- 1-	692,494- 32-
2002	2,375,524	1,103,995 46	1,191- 0	1,105,186- 47-
2003	3,528,759	1,045,560 30	13,594 0	1,031,966- 29-
2004	3,210,564	751,434 23	280,783 9	470,651- 15-
2005	2,766,008	827,040 30	5,122 0	821,918- 30-
2006	2,492,278	653,918 26	802 0	653,116- 26-
TOTAL	55,674,921	16,165,349 29	555,989 1	15,609,360- 28-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
85-87	581	834 144	0	834-144-
86-88	552	738 134	0	738-134-
87-89	517	501 97	0	501- 97-
88-90	222	136 61	0	136- 61-
89-91	167	102 61	0	102- 61-
90-92				
91-93				
92-94	711	0	0	0
93-95	1,202	0	0	0
94-96	1,202	0	0	0
95-97	491	0	0	0
96-98				
97-99				
98-00				
99-01				
00-02				
01-03				
02-04				
03-05				
04-06				

FIVE-YEAR AVERAGE

02-06

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	1,853	86 5	0	86- 5-
1979				
1980				
1981	2,402	111- 5-	742 31	853 36
1982				
1983	12,897	169 1	0	169- 1-
1984				
1985	251	390 155	0	390-155-
1986	606	1,017 168	0	1,017-168-
1987	886	1,095 124	0	1,095-124-
1988	164	102 62	0	102- 62-
1989	500	306 61	0	306- 61-
1990				
1991				
1992				
1993				
1994	2,132	0	0	0
1995	1,473	0	0	0
1996				
1997				
1998				
1999				
2000				
2001				
2002				
2003				
2004				
2005				
2006				
TOTAL	23,164	3,054 13	742 3	2,312- 10-

THREE-YEAR MOVING AVERAGES

78-80	618	29 5	0	29- 5-
79-81	801	37- 5-	247 31	284 35
80-82	801	37- 5-	247 31	284 35
81-83	5,100	19 0	247 5	228 4
82-84	4,299	56 1	0	56- 1-
83-85	4,383	186 4	0	186- 4-
84-86	286	469 164	0	469-164-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	21,879	1,442 7	250 1	1,192- 5-
69-71	6,896	2,153 31	250 4	1,903- 28-
70-72	26,853	4,381 16	250 1	4,131- 15-
71-73	23,360	3,005 13	0	3,005- 13-
72-74	20,963	2,277 11	0	2,277- 11-
73-75	2,319	149 6	0	149- 6-
74-76	3,695	212 6	0	212- 6-
75-77	4,518	462 10	459 10	3- 0
76-78	5,079	638 13	461 9	177- 3-
77-79	13,193	627 5	466 4	161- 1-
78-80	28,503	399 1	24 0	375- 1-
79-81	57,071	75 0	23 0	52- 0
80-82	50,450	48 0	18 0	30- 0
81-83	39,160	25 0	2 0	23- 0
82-84	52,386	1,829 3	7,371 14	5,542 11
83-85	86,126	2,313 3	19,969 23	17,656 21
84-86	90,670	2,343 3	19,968 22	17,625 19
85-87	66,856	605 1	12,668 19	12,063 18
86-88	44,819	1,517 3	70 0	1,447- 3-
87-89	49,728	2,528 5	70 0	2,458- 5-
88-90	42,633	2,617 6	0	2,617- 6-
89-91	39,685	1,374 3	0	1,374- 3-
90-92	37,378	332 1	0	332- 1-
91-93	44,081	178 0	0	178- 0
92-94	96,955	6,646 7	0	6,646- 7-
93-95	84,967	6,646 8	0	6,646- 8-
94-96	161,358	46,830 29	93,791 58	46,961 29
95-97	258,017	55,931 22	157,856 61	101,925 40
96-98	540,241	65,864 12	421,595 78	355,731 66
97-99	590,237	64,313 11	375,922 64	311,609 53
98-00	437,594	54,739 13	313,437 72	258,698 59
99-01	155,369	44,806 29	49,698 32	4,892 3
00-02	161,984	7,414 5	10,580 7	3,166 2
01-03	154,742	3,233 2	10,694 7	7,461 5
02-04	154,742	102,768 66	10,694 7	92,074- 60-
03-05	2,129	103,484	1,694 80	101,790-
04-06	116,949	101,491 87	0	101,491- 87-

FIVE-YEAR AVERAGE

02-06	163,015	62,835 39	6,416 4	56,419- 35-
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COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	52,138	52 0	0	52- 0
1969	446	146 33	0	146- 33-
1970	13,052	4,128 32	750 6	3,378- 26-
1971	7,190	2,185 30	0	2,185- 30-
1972	60,317	6,830 11	0	6,830- 11-
1973	2,573	0	0	0
1974				
1975	4,384	446 10	0	446- 10-
1976	6,702	189 3	0	189- 3-
1977	2,468	752 30	1,378 56	626 25
1978	6,068	972 16	5 0	967- 16-
1979	31,043	155 0	17 0	138- 0
1980	48,397	71 0	50 0	21- 0
1981	91,774	0	3 0	3 0
1982	11,180	74 1	0	74- 1-
1983	14,524	0	2 0	2 0
1984	131,453	5,413 4	22,111 17	16,698 13
1985	112,400	1,527 1	37,794 34	36,267 32
1986	28,156	90 0	0	90- 0
1987	60,013	199 0	211 0	12 0
1988	46,287	4,263 9	0	4,263- 9-
1989	42,885	3,124 7	0	3,124- 7-
1990	38,727	464 1	0	464- 1-
1991	37,444	533 1	0	533- 1-
1992	35,963	0	0	0
1993	58,836	0	0	0
1994	196,065	19,938 10	0	19,938- 10-
1995				
1996	288,009	120,553 42	281,374 98	160,821 56
1997	486,041	47,240 10	192,194 40	144,954 30
1998	846,674	29,798 4	791,217 93	761,419 90
1999	437,995	115,900 26	144,354 33	28,454 6
2000	28,113	18,518 66	4,741 17	13,777- 49-
2001				
2002	457,839	3,722 1	27,000 6	23,278 5
2003	6,388	5,977 94	5,081 80	896- 14-
2004		298,604		298,604-
2005		5,870		5,870-
2006	350,848	0	0	0
TOTAL	4,042,392	697,733 17	1,508,282 37	810,549 20

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.56 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL M&R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	631	169 27	1 0	168- 27-
69-71	599	355 59	3 1	352- 59-
70-72	712	372 52	3 0	369- 52-
71-73	759	360 47	3 0	357- 47-
72-74	341	54 16	0	54- 16-
73-75	125	57 46	0	57- 46-
74-76	24	22 92	0	22- 92-
75-77	283	111 39	0	111- 39-
76-78	523	125 24	0	125- 24-
77-79	773	218 28	0	218- 28-
78-80	607	129 21	0	129- 21-
79-81	867	404 47	0	404- 47-
80-82	617	312 51	0	312- 51-
81-83	656	412 63	0	412- 63-
82-84	544	333 61	0	333- 61-
83-85	616	464 75	0	464- 75-
84-86	1,094	834 76	0	834- 76-
85-87	1,191	1,058 89	0	1,058- 89-
86-88	1,158	1,036 89	0	1,036- 89-
87-89	1,548	760 49	0	760- 49-
88-90	1,446	412 28	0	412- 28-
89-91	1,490	313 21	0	313- 21-
90-92	1,071	243 23	0	243- 23-
91-93	918	186 20	0	186- 20-
92-94	833	175 21	0	175- 21-
93-95	254	51 20	0	51- 20-
94-96	115	243 211	0	243-211-
95-97	949	960 101	0	960-101-
96-98	1,060	1,360 128	0	1,360-128-
97-99	1,025	1,145 112	0	1,145-112-
98-00	312	486 156	0	486-156-
99-01	201	86 43	0	86- 43-
00-02	196	102 52	0	102- 52-
01-03	75	44 59	0	44- 59-
02-04	75	44 59	0	44- 59-
03-05	269	65 24	0	65- 24-
04-06	1,435	65 5	0	65- 5-
FIVE-YEAR AVERAGE				
02-06	906	65 7	0	65- 7-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.56 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL M&R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	1,351	361 27	4 0	357- 26-
1969	382	8 2	0	8- 2-
1970	160	140 88	0	140- 88-
1971	1,254	919 73	10 1	909- 72-
1972	722	59 8	0	59- 8-
1973	302	103 34	0	103- 34-
1974				
1975	73	67 92	0	67- 92-
1976				
1977	776	266 34	1 0	265- 34-
1978	791	111 14	0	111- 14-
1979	750	277 37	0	277- 37-
1980	279	0	0	0
1981	1,571	935 60	0	935- 60-
1982				
1983	396	300 76	0	300- 76-
1984	1,237	698 56	0	698- 56-
1985	216	394 182	0	394-182-
1986	1,828	1,409 77	0	1,409- 77-
1987	1,529	1,371 90	1 0	1,370- 90-
1988	119	327 275	0	327-275-
1989	2,997	583 19	0	583- 19-
1990	1,221	324 27	0	324- 27-
1991	254	32 13	0	32- 13-
1992	1,739	372 21	0	372- 21-
1993	761	154 20	0	154- 20-
1994				
1995				
1996	345	730 212	0	730-212-
1997	2,503	2,150 86	0	2,150- 86-
1998	332	1,201 362	0	1,201-362-
1999	240	83 35	0	83- 35-
2000	364	174 48	0	174- 48-
2001				
2002	225	131 58	0	131- 58-
2003				
2004				
2005	806	194 24	0	194- 24-
2006	3,498	0	0	0
TOTAL	29,021	13,873 48	16 0	13,857- 48-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
68-70	10,374	3,452 33	397 4	3,055- 29-
69-71	9,728	3,431 35	249 3	3,182- 33-
70-72	9,630	3,320 34	560 6	2,760- 29-
71-73	7,778	3,164 41	746 10	2,418- 31-
72-74	6,066	2,543 42	1,081 18	1,462- 24-
73-75	4,859	1,925 40	757 16	1,168- 24-
74-76	4,354	2,113 49	981 23	1,132- 26-
75-77	6,030	2,577 43	644 11	1,933- 32-
76-78	4,254	2,029 48	769 18	1,260- 30-
77-79	5,023	1,752 35	1,066 21	686- 14-
78-80	4,401	2,359 54	1,066 24	1,293- 29-
79-81	5,008	3,154 63	1,187 24	1,967- 39-
80-82	3,300	4,109 125	565 17	3,544-107-
81-83	5,201	4,822 93	768 15	4,054- 78-
82-84	9,299	7,509 81	488 5	7,021- 76-
83-85	12,339	7,817 63	833 7	6,984- 57-
84-86	14,226	9,179 65	874 6	8,305- 58-
85-87	12,979	7,538 58	1,039 8	6,499- 50-
86-88	11,935	9,608 81	981 8	8,627- 72-
87-89	14,202	8,237 58	1,387 10	6,850- 48-
88-90	13,233	6,957 53	938 7	6,019- 45-
89-91	14,183	5,283 37	651 5	4,632- 33-
90-92	8,935	3,738 42	294- 3-	4,032- 45-
91-93	7,934	4,414 56	294- 4-	4,708- 59-
92-94	11,015	6,490 59	86- 1-	6,576- 60-
93-95	10,989	6,587 60	209 2	6,378- 58-
94-96	18,271	11,112 61	209 1	10,903- 60-
95-97	15,704	9,635 61	359 2	9,276- 59-
96-98	30,078	15,499 52	359 1	15,140- 50-
97-99	29,469	17,155 58	359 1	16,796- 57-
98-00	29,830	16,279 55	0	16,279- 55-
99-01	16,065	10,574 66	1,001 6	9,573- 60-
00-02	12,754	8,537 67	1,001 8	7,536- 59-
01-03	14,888	13,835 93	1,001 7	12,834- 86-
02-04	17,194	13,077 76	0	13,077- 76-
03-05	18,769	8,740 47	0	8,740- 47-
04-06	18,924	8,081 43	0	8,081- 43-

FIVE-YEAR AVERAGE

02-06	18,467	12,591 68	0	12,591- 68-
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COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1968	8,839	3,252 37	450 5	2,802- 32-
1969	10,754	4,439 41	997 9	3,442- 32-
1970	11,529	2,665 23	256- 2-	2,921- 25-
1971	6,902	3,189 46	5 0	3,184- 46-
1972	10,460	4,107 39	1,930 18	2,177- 21-
1973	5,973	2,195 37	304 5	1,891- 32-
1974	1,765	1,329 75	1,010 57	319- 18-
1975	6,840	2,252 33	959 14	1,293- 19-
1976	4,457	2,758 62	974 22	1,784- 40-
1977	6,793	2,722 40	0	2,722- 40-
1978	1,514	607 40	1,332 88	725 48
1979	6,763	1,928 29	1,866 28	62- 1-
1980	4,927	4,544 92	0	4,544- 92-
1981	3,335	2,990 90	1,694 51	1,296- 39-
1982	1,639	4,793 292	2 0	4,791-292-
1983	10,629	6,683 63	610 6	6,073- 57-
1984	15,630	11,051 71	852 5	10,199- 65-
1985	10,757	5,718 53	1,037 10	4,681- 44-
1986	16,291	10,768 66	733 4	10,035- 62-
1987	11,889	6,127 52	1,346 11	4,781- 40-
1988	7,626	11,930 156	865 11	11,065-145-
1989	23,093	6,655 29	1,950 8	4,705- 20-
1990	8,982	2,286 25	0	2,286- 25-
1991	10,473	6,909 66	3 0	6,906- 66-
1992	7,349	2,019 27	886- 12-	2,905- 40-
1993	5,979	4,314 72	0	4,314- 72-
1994	19,717	13,136 67	627 3	12,509- 63-
1995	7,271	2,311 32	0	2,311- 32-
1996	27,824	17,890 64	0	17,890- 64-
1997	12,017	8,703 72	1,077 9	7,626- 63-
1998	50,392	19,906 40	0	19,906- 40-
1999	25,997	22,857 88	0	22,857- 88-
2000	13,101	6,074 46	0	6,074- 46-
2001	9,096	2,791 31	3,002 33	211 2
2002	16,065	16,747 104	0	16,747-104-
2003	19,501	21,968 113	0	21,968-113-
2004	16,016	515 3	0	515- 3-
2005	20,791	3,736 18	0	3,736- 18-
2006	19,964	19,991 100	0	19,991-100-
TOTAL	478,940	274,855 57	22,483 5	252,372- 53-

III-89

NET SALVAGE STATISTICS

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2005

EXPERIENCE BAND 1939-2006

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	369		0.0000	1.0000	1.04
40.5	369	369	1.0000	0.0000	1.04
41.5					0.00

COLUMBIA GAS OF OHIO, INC.

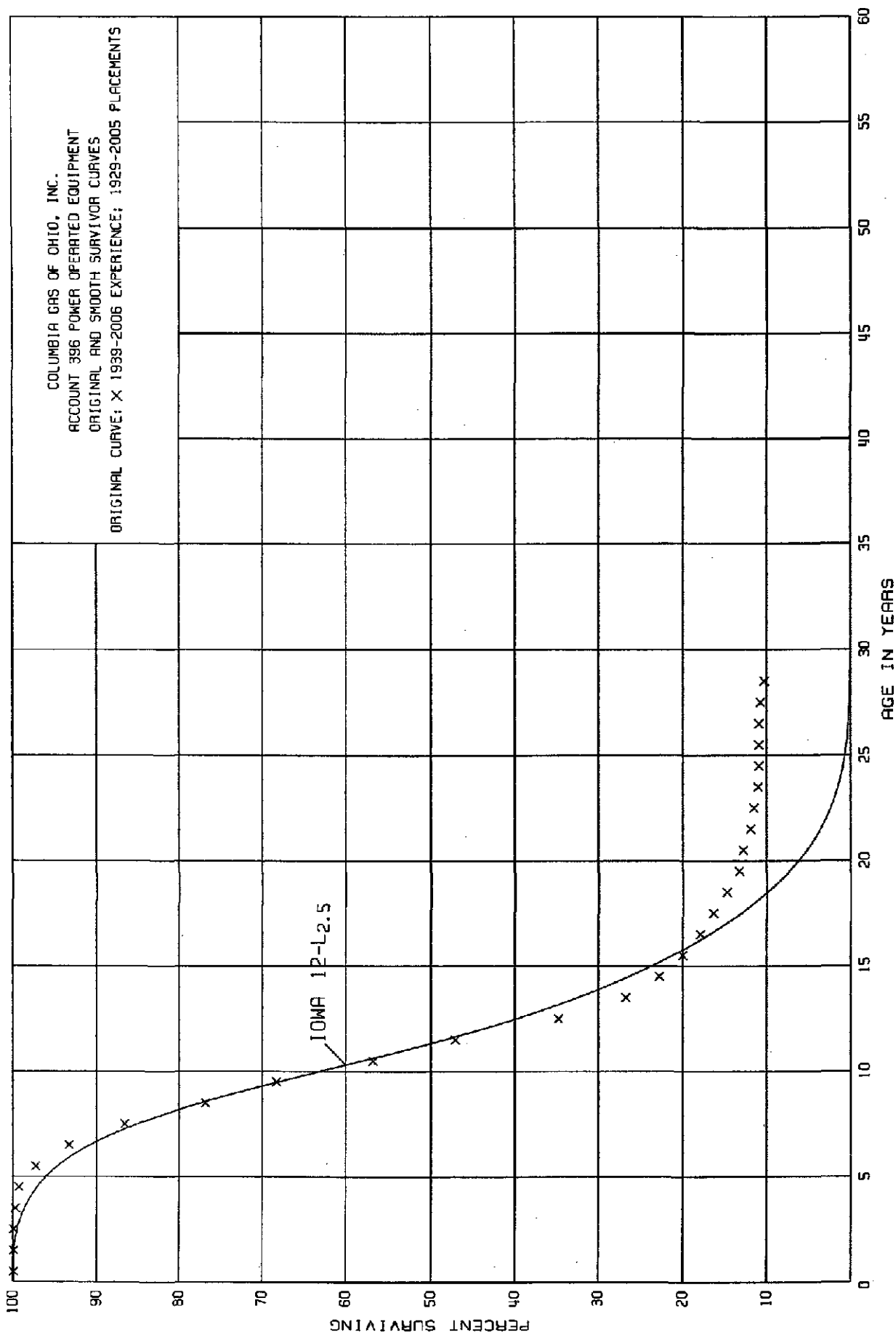
ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2005

EXPERIENCE BAND 1939-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,158,656		0.0000	1.0000	100.00
0.5	11,163,703	1,520	0.0001	0.9999	100.00
1.5	11,042,168	11,393	0.0010	0.9990	99.99
2.5	10,728,938	21,292	0.0020	0.9980	99.89
3.5	10,958,562	46,617	0.0043	0.9957	99.69
4.5	9,309,587	183,900	0.0198	0.9802	99.26
5.5	9,491,953	389,513	0.0410	0.9590	97.29
6.5	9,274,739	670,029	0.0722	0.9278	93.30
7.5	8,627,965	973,608	0.1128	0.8872	86.56
8.5	7,606,066	841,850	0.1107	0.8893	76.80
9.5	6,973,294	1,176,096	0.1687	0.8313	68.30
10.5	5,711,192	973,100	0.1704	0.8296	56.78
11.5	4,793,651	1,259,601	0.2628	0.7372	47.10
12.5	3,328,018	765,398	0.2300	0.7700	34.72
13.5	2,569,534	375,878	0.1463	0.8537	26.73
14.5	2,114,521	258,095	0.1221	0.8779	22.82
15.5	1,798,651	195,167	0.1085	0.8915	20.03
16.5	1,360,737	112,984	0.0830	0.9170	17.86
17.5	1,140,292	111,653	0.0979	0.9021	16.38
18.5	983,782	97,422	0.0990	0.9010	14.78
19.5	804,694	30,312	0.0377	0.9623	13.32
20.5	767,695	53,012	0.0691	0.9309	12.82
21.5	624,550	23,614	0.0378	0.9622	11.93
22.5	514,796	23,740	0.0461	0.9539	11.48
23.5	482,987	1,400	0.0029	0.9971	10.95
24.5	452,752	1,825	0.0040	0.9960	10.92
25.5	398,756		0.0000	1.0000	10.88
26.5	299,297	5,295	0.0177	0.9823	10.88
27.5	221,492	7,492	0.0338	0.9662	10.69
28.5	57,276	3,740	0.0653	0.9347	10.33
29.5	39,452	3,045	0.0772	0.9228	9.66
30.5	24,147		0.0000	1.0000	8.91
31.5	11,502		0.0000	1.0000	8.91
32.5	11,502		0.0000	1.0000	8.91
33.5	8,010		0.0000	1.0000	8.91
34.5	8,010	2,430	0.3034	0.6966	8.91
35.5	2,195	1,471	0.6702	0.3298	6.21
36.5	724	355	0.4903	0.5097	2.05
37.5	369		0.0000	1.0000	1.04
38.5	369		0.0000	1.0000	1.04



COLUMBIA GAS OF OHIO, INC.

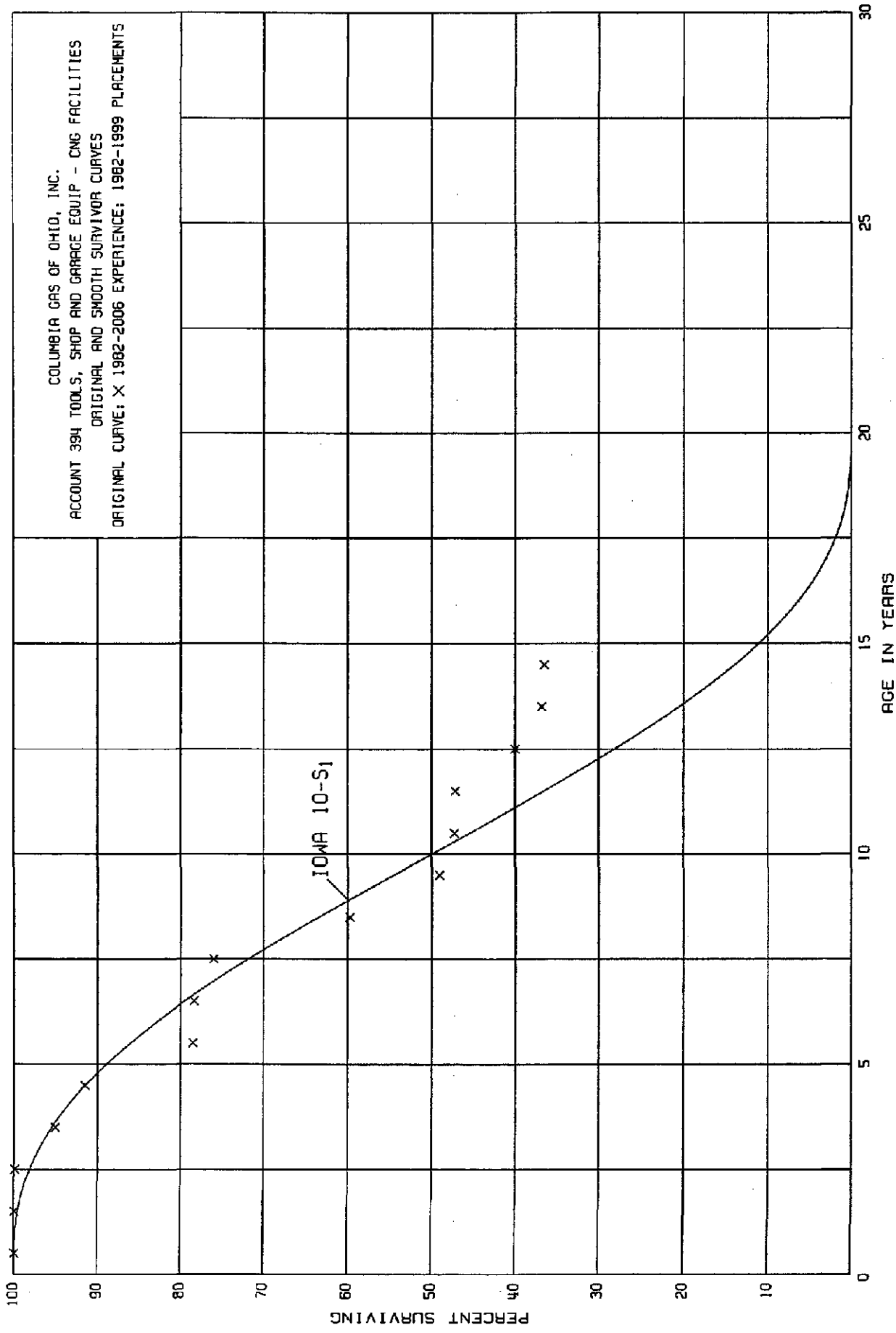
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIP - CNG FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-1999

EXPERIENCE BAND 1982-2006

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	7,014,205		0.0000	1.0000	100.00
0.5	7,014,205		0.0000	1.0000	100.00
1.5	7,014,205		0.0000	1.0000	100.00
2.5	7,014,205	353,682	0.0504	0.9496	100.00
3.5	6,660,523	246,121	0.0370	0.9630	94.96
4.5	6,414,402	908,961	0.1417	0.8583	91.45
5.5	5,505,440	5,816	0.0011	0.9989	78.49
6.5	5,499,624	167,070	0.0304	0.9696	78.40
7.5	5,332,554	1,142,761	0.2143	0.7857	76.02
8.5	4,238,875	754,162	0.1779	0.8221	59.73
9.5	3,484,714	128,564	0.0369	0.9631	49.10
10.5	3,356,150	7,562	0.0023	0.9977	47.29
11.5	3,348,588	511,774	0.1528	0.8472	47.18
12.5	2,473,677	194,514	0.0786	0.9214	39.97
13.5	2,279,163	19,483	0.0085	0.9915	36.83
14.5	294,589		0.0000	1.0000	36.52
15.5	282,473		0.0000	1.0000	36.52
16.5					36.52



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2006

EXPERIENCE BAND 1982-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,118	2,091	0.0282	0.9718	32.65
40.5	54,252	58	0.0011	0.9989	31.73
41.5	50,316	83	0.0016	0.9984	31.70
42.5	38,964	116	0.0030	0.9970	31.65
43.5	29,740	158	0.0053	0.9947	31.56
44.5	20,865		0.0000	1.0000	31.39
45.5	16,094		0.0000	1.0000	31.39
46.5	13,694		0.0000	1.0000	31.39
47.5	8,070		0.0000	1.0000	31.39
48.5	1,867		0.0000	1.0000	31.39
49.5	1,403		0.0000	1.0000	31.39
50.5	1,355	329	0.2428	0.7572	31.39
51.5	435		0.0000	1.0000	23.77
52.5	232		0.0000	1.0000	23.77
53.5					23.77

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2006

EXPERIENCE BAND 1982-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,109,910	460	0.0000	1.0000	100.00
0.5	19,080,203	12,217	0.0006	0.9994	100.00
1.5	18,693,791	81,801	0.0044	0.9956	99.94
2.5	18,629,316	105,358	0.0057	0.9943	99.50
3.5	17,220,268	115,018	0.0067	0.9933	98.93
4.5	17,266,168	104,286	0.0060	0.9940	98.27
5.5	17,190,061	166,529	0.0097	0.9903	97.68
6.5	13,977,302	170,301	0.0122	0.9878	96.73
7.5	12,341,496	103,901	0.0084	0.9916	95.55
8.5	11,890,672	238,840	0.0201	0.9799	94.75
9.5	11,496,473	175,542	0.0153	0.9847	92.85
10.5	9,939,597	76,402	0.0077	0.9923	91.43
11.5	8,979,226	298,418	0.0332	0.9668	90.73
12.5	6,598,258	724,062	0.1097	0.8903	87.72
13.5	5,497,251	141,914	0.0258	0.9742	78.10
14.5	4,768,100	89,969	0.0189	0.9811	76.09
15.5	4,588,890	120,427	0.0262	0.9738	74.65
16.5	4,081,997	74,967	0.0184	0.9816	72.69
17.5	3,794,601	203,431	0.0536	0.9464	71.35
18.5	3,543,920	134,770	0.0380	0.9620	67.53
19.5	3,182,229	97,647	0.0307	0.9693	64.96
20.5	2,902,132	179,656	0.0619	0.9381	62.97
21.5	2,525,767	135,576	0.0537	0.9463	59.07
22.5	1,439,964	63,662	0.0442	0.9558	55.90
23.5	1,037,261	28,213	0.0272	0.9728	53.43
24.5	849,453	54,048	0.0636	0.9364	51.98
25.5	715,626	70,988	0.0992	0.9008	48.67
26.5	584,752	45,755	0.0782	0.9218	43.84
27.5	473,080	7,028	0.0149	0.9851	40.41
28.5	396,745	15,256	0.0385	0.9615	39.81
29.5	340,818	633	0.0019	0.9981	38.28
30.5	257,412	7,579	0.0294	0.9706	38.21
31.5	231,338	1,220	0.0053	0.9947	37.09
32.5	175,341	3,005	0.0171	0.9829	36.89
33.5	165,868	2,971	0.0179	0.9821	36.26
34.5	156,642	2,243	0.0143	0.9857	35.61
35.5	118,509	1,989	0.0168	0.9832	35.10
36.5	116,520	2,204	0.0189	0.9811	34.51
37.5	102,549	2,155	0.0210	0.9790	33.86
38.5	93,819	1,412	0.0151	0.9849	33.15

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2006

EXPERIENCE BAND 1948-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,118	2,091	0.0282	0.9718	30.54
40.5	54,252	58	0.0011	0.9989	29.68
41.5	50,316	83	0.0016	0.9984	29.65
42.5	38,964	116	0.0030	0.9970	29.60
43.5	29,740	158	0.0053	0.9947	29.51
44.5	20,865		0.0000	1.0000	29.35
45.5	16,094		0.0000	1.0000	29.35
46.5	13,694		0.0000	1.0000	29.35
47.5	8,070		0.0000	1.0000	29.35
48.5	1,867		0.0000	1.0000	29.35
49.5	1,403		0.0000	1.0000	29.35
50.5	1,355	329	0.2428	0.7572	29.35
51.5	435		0.0000	1.0000	22.22
52.5	232		0.0000	1.0000	22.22
53.5					22.22

COLUMBIA GAS OF OHIO, INC.

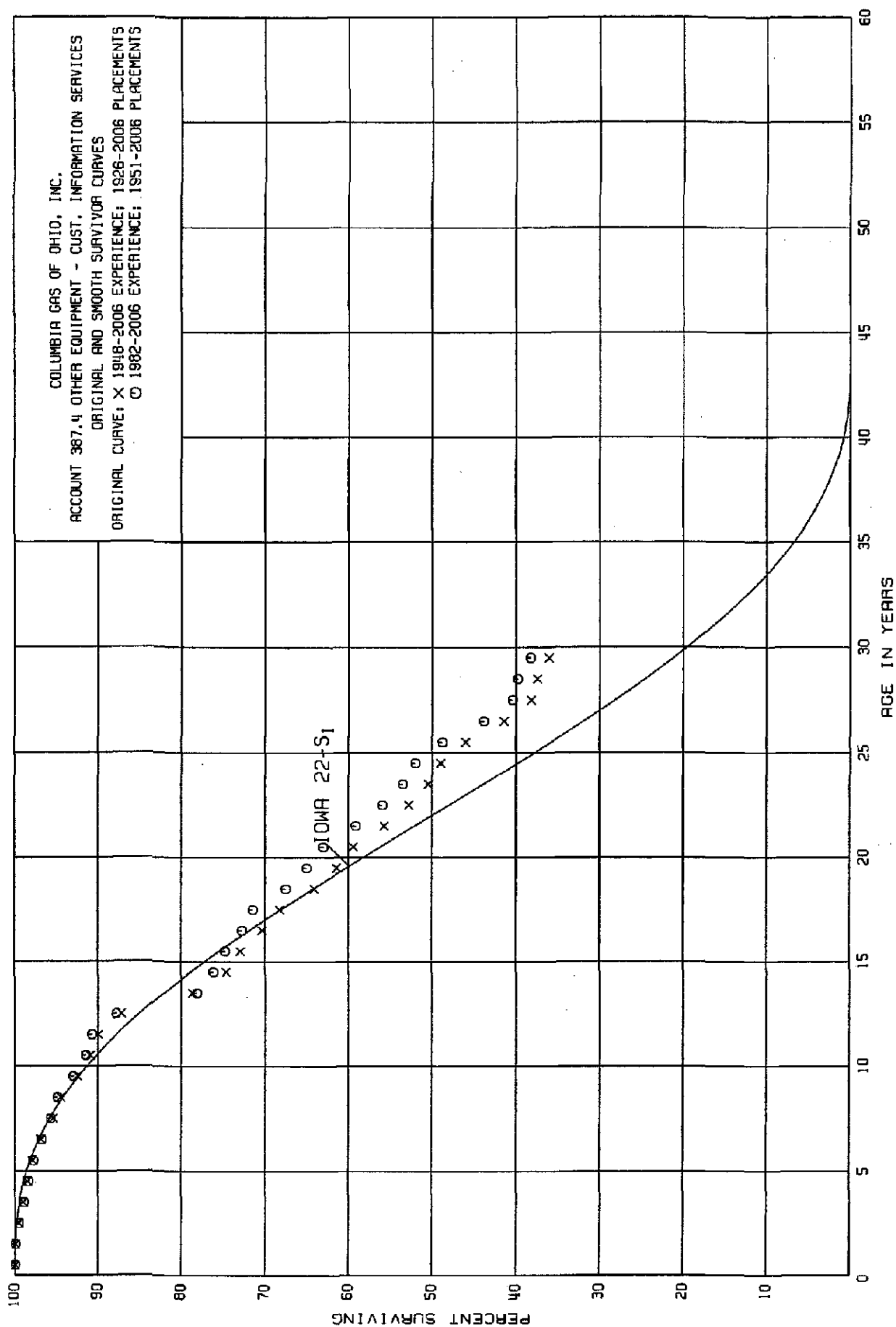
ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2006

EXPERIENCE BAND 1948-2006

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	21,961,222	460	0.0000	1.0000	100.00
0.5	21,728,607	13,385	0.0006	0.9994	100.00
1.5	21,231,937	85,282	0.0040	0.9960	99.94
2.5	21,279,438	116,039	0.0055	0.9945	99.54
3.5	19,710,310	123,596	0.0063	0.9937	98.99
4.5	19,640,658	118,455	0.0060	0.9940	98.37
5.5	19,311,336	198,620	0.0103	0.9897	97.78
6.5	15,770,426	243,889	0.0155	0.9845	96.77
7.5	13,926,953	133,731	0.0096	0.9904	95.27
8.5	13,438,510	282,025	0.0210	0.9790	94.36
9.5	12,970,343	205,707	0.0159	0.9841	92.38
10.5	11,295,368	122,221	0.0108	0.9892	90.91
11.5	10,289,178	323,573	0.0314	0.9686	89.93
12.5	7,852,256	771,315	0.0982	0.9018	87.11
13.5	6,658,882	333,939	0.0501	0.9499	78.56
14.5	5,679,192	130,906	0.0231	0.9769	74.62
15.5	5,379,904	189,423	0.0352	0.9648	72.90
16.5	4,585,237	138,312	0.0302	0.9698	70.33
17.5	4,070,291	246,755	0.0606	0.9394	68.21
18.5	3,668,127	154,295	0.0421	0.9579	64.08
19.5	3,258,517	107,240	0.0329	0.9671	61.38
20.5	2,957,837	180,063	0.0609	0.9391	59.36
21.5	2,563,215	137,981	0.0538	0.9462	55.74
22.5	1,465,903	64,647	0.0441	0.9559	52.74
23.5	1,048,398	28,933	0.0276	0.9724	50.41
24.5	858,911	54,195	0.0631	0.9369	49.02
25.5	724,790	71,385	0.0985	0.9015	45.93
26.5	592,396	46,360	0.0783	0.9217	41.41
27.5	477,683	8,461	0.0177	0.9823	38.17
28.5	398,640	15,286	0.0383	0.9617	37.49
29.5	342,683	738	0.0022	0.9978	36.05
30.5	258,386	7,618	0.0295	0.9705	35.97
31.5	232,274	1,305	0.0056	0.9944	34.91
32.5	176,193	3,857	0.0219	0.9781	34.71
33.5	165,868	2,971	0.0179	0.9821	33.95
34.5	156,753	2,353	0.0150	0.9850	33.34
35.5	118,509	1,989	0.0168	0.9832	32.84
36.5	116,520	2,204	0.0189	0.9811	32.29
37.5	102,549	2,155	0.0210	0.9790	31.68
38.5	93,819	1,412	0.0151	0.9849	31.01



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-1995

EXPERIENCE BAND 1939-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,107		0.0000	1.0000	6.71
40.5	6,728	811	0.1205	0.8795	6.71
41.5	4,847	44	0.0091	0.9909	5.90
42.5	4,198	3	0.0007	0.9993	5.85
43.5	4,195	16	0.0038	0.9962	5.85
44.5	3,692	14	0.0038	0.9962	5.83
45.5	2,788		0.0000	1.0000	5.81
46.5	1,622	34	0.0210	0.9790	5.81
47.5	813		0.0000	1.0000	5.69
48.5	621	54	0.0870	0.9130	5.69
49.5	568		0.0000	1.0000	5.19
50.5	568		0.0000	1.0000	5.19
51.5	472		0.0000	1.0000	5.19
52.5	472		0.0000	1.0000	5.19
53.5	472		0.0000	1.0000	5.19
54.5	412		0.0000	1.0000	5.19
55.5	320		0.0000	1.0000	5.19
56.5	320		0.0000	1.0000	5.19
57.5	320		0.0000	1.0000	5.19
58.5	320		0.0000	1.0000	5.19
59.5	320		0.0000	1.0000	5.19
60.5	162		0.0000	1.0000	5.19
61.5	162		0.0000	1.0000	5.19
62.5	162		0.0000	1.0000	5.19
63.5	162		0.0000	1.0000	5.19
64.5	162		0.0000	1.0000	5.19
65.5					5.19

COLUMBIA GAS OF OHIO, INC.

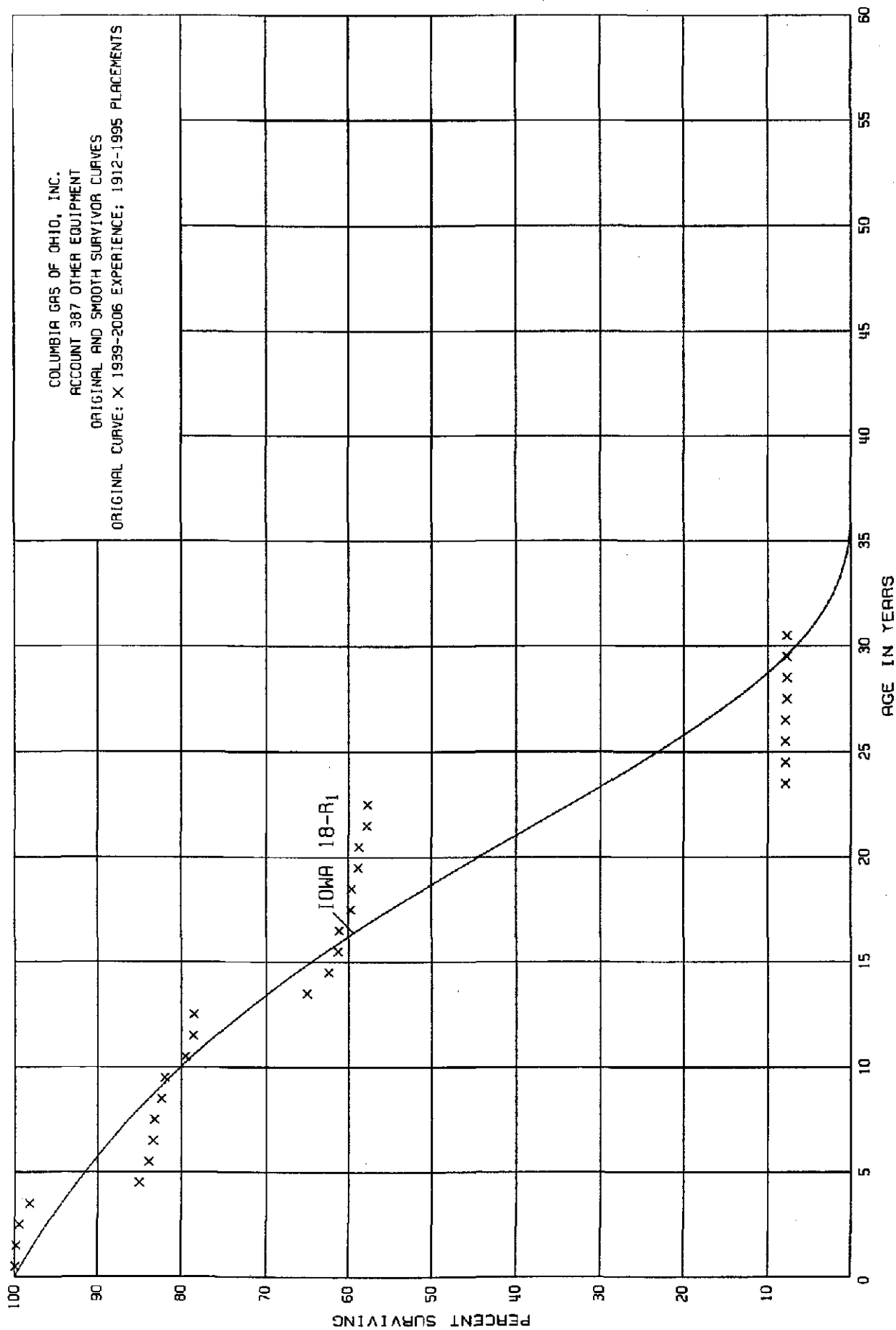
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-1995

EXPERIENCE BAND 1939-2006

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	979,404		0.0000	1.0000	100.00
0.5	980,389	2,391	0.0024	0.9976	100.00
1.5	930,155	3,254	0.0035	0.9965	99.76
2.5	875,712	10,565	0.0121	0.9879	99.41
3.5	789,115	106,052	0.1344	0.8656	98.21
4.5	678,584	8,896	0.0131	0.9869	85.01
5.5	658,108	3,621	0.0055	0.9945	83.90
6.5	661,414	2,024	0.0031	0.9969	83.44
7.5	701,821	6,789	0.0097	0.9903	83.18
8.5	701,382	2,830	0.0040	0.9960	82.37
9.5	699,105	21,619	0.0309	0.9691	82.04
10.5	684,164	7,909	0.0116	0.9884	79.50
11.5	670,933	320	0.0005	0.9995	78.58
12.5	666,948	115,019	0.1725	0.8275	78.54
13.5	545,481	21,504	0.0394	0.9606	64.99
14.5	449,748	8,356	0.0186	0.9814	62.43
15.5	385,414	942	0.0024	0.9976	61.27
16.5	385,533	8,794	0.0228	0.9772	61.12
17.5	115,624	249	0.0022	0.9978	59.73
18.5	219,753	3,122	0.0142	0.9858	59.60
19.5	161,404	35	0.0002	0.9998	58.75
20.5	145,653	2,431	0.0167	0.9833	58.74
21.5	142,182	199	0.0014	0.9986	57.76
22.5	141,965	122,474	0.8627	0.1373	57.68
23.5	19,204	54	0.0028	0.9972	7.92
24.5	18,301	10	0.0005	0.9995	7.90
25.5	18,305		0.0000	1.0000	7.90
26.5	18,163	498	0.0274	0.9726	7.90
27.5	17,665		0.0000	1.0000	7.68
28.5	17,665		0.0000	1.0000	7.68
29.5	17,665		0.0000	1.0000	7.68
30.5	9,675		0.0000	1.0000	7.68
31.5	9,675		0.0000	1.0000	7.68
32.5	9,675		0.0000	1.0000	7.68
33.5	9,458	227	0.0240	0.9760	7.68
34.5	9,013	599	0.0665	0.9335	7.50
35.5	8,414	216	0.0257	0.9743	7.00
36.5	8,231		0.0000	1.0000	6.82
37.5	7,476	51	0.0068	0.9932	6.82
38.5	7,425	67	0.0090	0.9910	6.77



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 385 INDUST MEAS & REG STA EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2006

EXPERIENCE BAND 1967-2006

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	1,113,142	51,353	0.0461	0.9539	34.70
40.5	947,971	36,634	0.0386	0.9614	33.10
41.5	820,737	73,593	0.0897	0.9103	31.82
42.5	675,964	37,052	0.0548	0.9452	28.97
43.5	537,695	27,313	0.0508	0.9492	27.38
44.5	447,620	24,312	0.0543	0.9457	25.99
45.5	370,702	11,191	0.0302	0.9698	24.58
46.5	334,150	17,138	0.0513	0.9487	23.84
47.5	295,711	18,196	0.0615	0.9385	22.62
48.5	238,137	7,733	0.0325	0.9675	21.23
49.5	183,799	8,114	0.0441	0.9559	20.54
50.5	131,857	2,855	0.0217	0.9783	19.63
51.5	84,891	4,103	0.0483	0.9517	19.20
52.5	67,601	840	0.0124	0.9876	18.27
53.5	58,432	4,132	0.0707	0.9293	18.04
54.5	49,665	3,441	0.0693	0.9307	16.76
55.5	36,892	2,800	0.0759	0.9241	15.60
56.5	27,209	1,556	0.0572	0.9428	14.42
57.5	22,089	485	0.0220	0.9780	13.60
58.5	18,000	358	0.0199	0.9801	13.30
59.5	15,181	675	0.0445	0.9555	13.04
60.5	11,013	984	0.0893	0.9107	12.46
61.5	9,316	266	0.0286	0.9714	11.35
62.5	9,050	210	0.0232	0.9768	11.03
63.5	8,026	614	0.0765	0.9235	10.77
64.5	7,025	1,073	0.1527	0.8473	9.95
65.5	3,147	465	0.1478	0.8522	8.43
66.5	1,680	54	0.0321	0.9679	7.18
67.5	1,627	160	0.0983	0.9017	6.95
68.5	1,068	130	0.1217	0.8783	6.27
69.5	581	294	0.5060	0.4940	5.51
70.5	287		0.0000	1.0000	2.72
71.5	287		0.0000	1.0000	2.72
72.5	287		0.0000	1.0000	2.72
73.5	287		0.0000	1.0000	2.72
74.5	287		0.0000	1.0000	2.72
75.5	287		0.0000	1.0000	2.72
76.5	287		0.0000	1.0000	2.72
77.5					2.72

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 385 INDUST MEAS & REG STA EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2006

EXPERIENCE BAND 1967-2006

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	13,276,718	9,525	0.0007	0.9993	100.00
0.5	13,090,887	70,881	0.0054	0.9946	99.93
1.5	12,879,985	138,308	0.0107	0.9893	99.39
2.5	12,865,910	200,874	0.0156	0.9844	98.33
3.5	12,753,137	192,276	0.0151	0.9849	96.80
4.5	12,599,890	387,708	0.0308	0.9692	95.34
5.5	11,741,714	351,857	0.0300	0.9700	92.40
6.5	11,259,531	344,208	0.0306	0.9694	89.63
7.5	10,743,190	281,710	0.0262	0.9738	86.89
8.5	9,948,075	206,101	0.0207	0.9793	84.61
9.5	9,422,678	234,630	0.0249	0.9751	82.86
10.5	8,501,196	206,829	0.0243	0.9757	80.80
11.5	7,514,791	226,379	0.0301	0.9699	78.84
12.5	7,139,958	175,616	0.0246	0.9754	76.47
13.5	6,637,342	173,392	0.0261	0.9739	74.59
14.5	6,172,840	118,071	0.0191	0.9809	72.64
15.5	5,675,978	75,028	0.0132	0.9868	71.25
16.5	5,402,537	149,564	0.0277	0.9723	70.31
17.5	4,979,734	91,512	0.0184	0.9816	68.36
18.5	4,741,212	124,394	0.0262	0.9738	67.10
19.5	4,418,210	102,223	0.0231	0.9769	65.34
20.5	4,108,296	88,463	0.0215	0.9785	63.83
21.5	3,811,108	58,017	0.0152	0.9848	62.46
22.5	3,654,023	60,248	0.0165	0.9835	61.51
23.5	3,550,501	75,610	0.0213	0.9787	60.50
24.5	3,381,034	89,407	0.0264	0.9736	59.21
25.5	3,151,664	69,612	0.0221	0.9779	57.65
26.5	2,940,223	96,746	0.0329	0.9671	56.38
27.5	2,769,244	68,520	0.0247	0.9753	54.53
28.5	2,687,935	72,562	0.0270	0.9730	53.18
29.5	2,612,477	73,497	0.0281	0.9719	51.74
30.5	2,522,846	98,700	0.0391	0.9609	50.29
31.5	2,418,695	103,438	0.0428	0.9572	48.32
32.5	2,309,618	73,969	0.0320	0.9680	46.25
33.5	2,170,003	93,108	0.0429	0.9571	44.77
34.5	2,054,209	84,006	0.0409	0.9591	42.85
35.5	1,848,244	98,865	0.0535	0.9465	41.10
36.5	1,613,369	50,512	0.0313	0.9687	38.90
37.5	1,463,072	53,340	0.0365	0.9635	37.68
38.5	1,272,509	55,988	0.0440	0.9560	36.30

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 385 INDUST MEAS & REG STA EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2006

EXPERIENCE BAND 1939-2006

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	1,114,090	51,700	0.0464	0.9536	33.26
40.5	948,572	36,634	0.0386	0.9614	31.72
41.5	821,019	73,593	0.0896	0.9104	30.50
42.5	676,246	37,052	0.0548	0.9452	27.77
43.5	537,976	27,313	0.0508	0.9492	26.25
44.5	447,902	24,312	0.0543	0.9457	24.92
45.5	370,984	11,191	0.0302	0.9698	23.57
46.5	334,432	17,138	0.0512	0.9488	22.86
47.5	295,993	18,196	0.0615	0.9385	21.69
48.5	238,419	7,733	0.0324	0.9676	20.36
49.5	184,080	8,114	0.0441	0.9559	19.70
50.5	132,139	3,136	0.0237	0.9763	18.83
51.5	84,891	4,103	0.0483	0.9517	18.38
52.5	67,601	840	0.0124	0.9876	17.49
53.5	58,432	4,132	0.0707	0.9293	17.27
54.5	49,665	3,441	0.0693	0.9307	16.05
55.5	36,892	2,800	0.0759	0.9241	14.94
56.5	27,209	1,556	0.0572	0.9428	13.81
57.5	22,089	485	0.0220	0.9780	13.02
58.5	18,000	358	0.0199	0.9801	12.73
59.5	15,181	675	0.0445	0.9555	12.48
60.5	11,013	984	0.0893	0.9107	11.92
61.5	9,316	266	0.0286	0.9714	10.86
62.5	9,050	210	0.0232	0.9768	10.55
63.5	8,026	614	0.0765	0.9235	10.31
64.5	7,025	1,073	0.1527	0.8473	9.52
65.5	3,147	465	0.1478	0.8522	8.07
66.5	1,680	54	0.0321	0.9679	6.88
67.5	1,627	160	0.0983	0.9017	6.66
68.5	1,068	130	0.1217	0.8783	6.01
69.5	581	294	0.5060	0.4940	5.28
70.5	287		0.0000	1.0000	2.61
71.5	287		0.0000	1.0000	2.61
72.5	287		0.0000	1.0000	2.61
73.5	287		0.0000	1.0000	2.61
74.5	287		0.0000	1.0000	2.61
75.5	287		0.0000	1.0000	2.61
76.5	287		0.0000	1.0000	2.61
77.5					2.61

COLUMBIA GAS OF OHIO, INC.

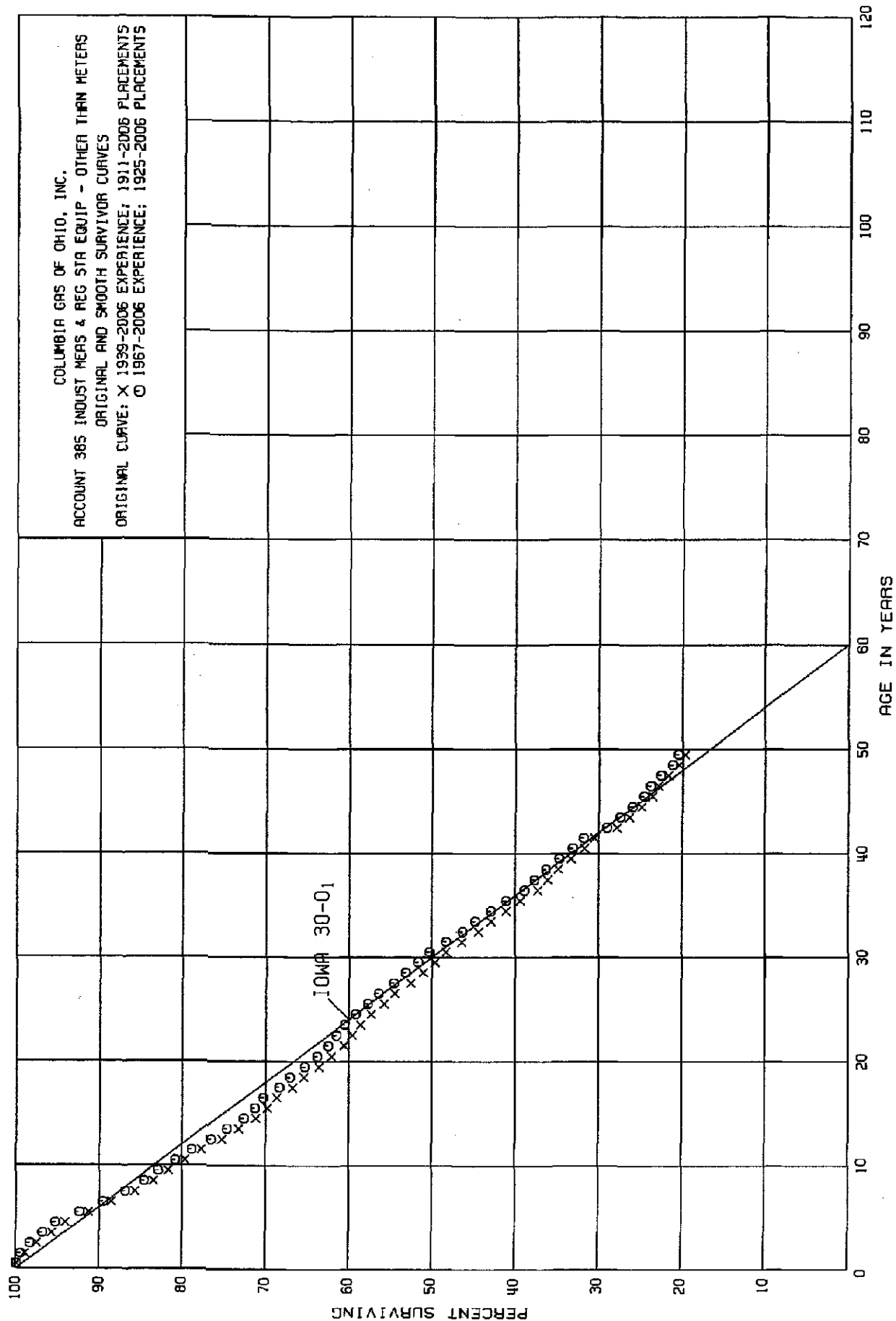
ACCOUNT 385 INDUST MEAS & REG STA EQUIP - OTHER THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2006

EXPERIENCE BAND 1939-2006

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	16,316,666	23,920	0.0015	0.9985	100.00
0.5	15,841,335	156,560	0.0099	0.9901	99.85
1.5	15,354,469	217,996	0.0142	0.9858	98.86
2.5	14,986,321	272,711	0.0182	0.9818	97.46
3.5	14,576,769	244,040	0.0167	0.9833	95.69
4.5	14,220,501	425,556	0.0299	0.9701	94.09
5.5	13,201,469	394,418	0.0299	0.9701	91.28
6.5	12,564,817	398,573	0.0317	0.9683	88.55
7.5	11,909,408	313,329	0.0263	0.9737	85.74
8.5	10,965,714	239,432	0.0218	0.9782	83.49
9.5	10,215,075	264,641	0.0259	0.9741	81.67
10.5	9,096,120	228,935	0.0252	0.9748	79.55
11.5	7,996,515	244,501	0.0306	0.9694	77.55
12.5	7,544,343	196,073	0.0260	0.9740	75.18
13.5	6,985,787	192,475	0.0276	0.9724	73.23
14.5	6,470,415	131,671	0.0203	0.9797	71.21
15.5	5,925,430	86,863	0.0147	0.9853	69.76
16.5	5,608,422	160,533	0.0286	0.9714	68.73
17.5	5,148,792	102,229	0.0199	0.9801	66.76
18.5	4,890,103	136,299	0.0279	0.9721	65.43
19.5	4,541,952	109,274	0.0241	0.9759	63.60
20.5	4,218,632	98,977	0.0235	0.9765	62.07
21.5	3,903,906	65,017	0.0167	0.9833	60.61
22.5	3,738,401	65,118	0.0174	0.9826	59.60
23.5	3,620,359	79,088	0.0218	0.9782	58.56
24.5	3,440,803	95,059	0.0276	0.9724	57.28
25.5	3,196,936	74,985	0.0235	0.9765	55.70
26.5	2,977,251	101,974	0.0343	0.9657	54.39
27.5	2,799,979	73,840	0.0264	0.9736	52.52
28.5	2,710,495	75,525	0.0279	0.9721	51.13
29.5	2,628,114	74,811	0.0285	0.9715	49.70
30.5	2,534,503	100,636	0.0397	0.9603	48.28
31.5	2,427,085	104,717	0.0431	0.9569	46.36
32.5	2,315,435	74,361	0.0321	0.9679	44.36
33.5	2,174,957	93,391	0.0429	0.9571	42.94
34.5	2,057,887	84,413	0.0410	0.9590	41.10
35.5	1,851,356	99,570	0.0538	0.9462	39.41
36.5	1,615,581	50,596	0.0313	0.9687	37.29
37.5	1,463,906	53,382	0.0365	0.9635	36.12
38.5	1,274,221	56,336	0.0442	0.9558	34.80



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

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	153		0.0000	1.0000	0.01
80.5	153		0.0000	1.0000	0.01
81.5	153		0.0000	1.0000	0.01
82.5	153		0.0000	1.0000	0.01
83.5	153		0.0000	1.0000	0.01
84.5	153		0.0000	1.0000	0.01
85.5	153		0.0000	1.0000	0.01
86.5	153		0.0000	1.0000	0.01
87.5	153		0.0000	1.0000	0.01
88.5	153		0.0000	1.0000	0.01
89.5	153		0.0000	1.0000	0.01
90.5	153		0.0000	1.0000	0.01
91.5	153		0.0000	1.0000	0.01
92.5	153		0.0000	1.0000	0.01
93.5	153		0.0000	1.0000	0.01
94.5	153		0.0000	1.0000	0.01
95.5	153		0.0000	1.0000	0.01
96.5	153		0.0000	1.0000	0.01
97.5	153		0.0000	1.0000	0.01
98.5	153	9	0.0588	0.9412	0.01
99.5	144		0.0000	1.0000	0.01
100.5	144		0.0000	1.0000	0.01
101.5	144		0.0000	1.0000	0.01
102.5	144		0.0000	1.0000	0.01
103.5	144	144	1.0000	0.0000	0.01
104.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

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	1,710,823	171,710	0.1004	0.8996	35.93
40.5	1,450,591	124,728	0.0860	0.9140	32.32
41.5	1,196,004	121,057	0.1012	0.8988	29.54
42.5	921,657	157,214	0.1706	0.8294	26.55
43.5	639,509	123,455	0.1930	0.8070	22.02
44.5	405,750	97,499	0.2403	0.7597	17.77
45.5	308,175	79,661	0.2585	0.7415	13.50
46.5	228,033	56,787	0.2490	0.7510	10.01
47.5	173,474	57,326	0.3305	0.6695	7.52
48.5	116,132	24,403	0.2101	0.7899	5.03
49.5	91,692	17,766	0.1938	0.8062	3.97
50.5	73,926	12,017	0.1626	0.8374	3.20
51.5	61,909	7,695	0.1243	0.8757	2.68
52.5	54,265	24,412	0.4499	0.5501	2.35
53.5	29,837	16,436	0.5509	0.4491	1.29
54.5	13,401	3,551	0.2650	0.7350	0.58
55.5	9,846	2,349	0.2386	0.7614	0.43
56.5	7,501	1,857	0.2476	0.7524	0.33
57.5	5,644	544	0.0964	0.9036	0.25
58.5	5,100	256	0.0502	0.9498	0.23
59.5	4,844	69	0.0142	0.9858	0.22
60.5	4,754	110	0.0231	0.9769	0.22
61.5	4,574	67	0.0146	0.9854	0.21
62.5	4,491	50	0.0111	0.9889	0.21
63.5	4,396	69	0.0157	0.9843	0.21
64.5	4,311	507	0.1176	0.8824	0.21
65.5	3,803	351	0.0923	0.9077	0.19
66.5	3,452	575	0.1666	0.8334	0.17
67.5	2,877	834	0.2899	0.7101	0.14
68.5	2,043	519	0.2540	0.7460	0.10
69.5	1,524	450	0.2953	0.7047	0.07
70.5	1,074	334	0.3110	0.6890	0.05
71.5	740	371	0.5014	0.4986	0.03
72.5	368	132	0.3587	0.6413	0.01
73.5	227	2	0.0088	0.9912	0.01
74.5	225	25	0.1111	0.8889	0.01
75.5	200	2	0.0100	0.9900	0.01
76.5	198		0.0000	1.0000	0.01
77.5	198		0.0000	1.0000	0.01
78.5	198	45	0.2273	0.7727	0.01

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2006

EXPERIENCE BAND 1939-2006

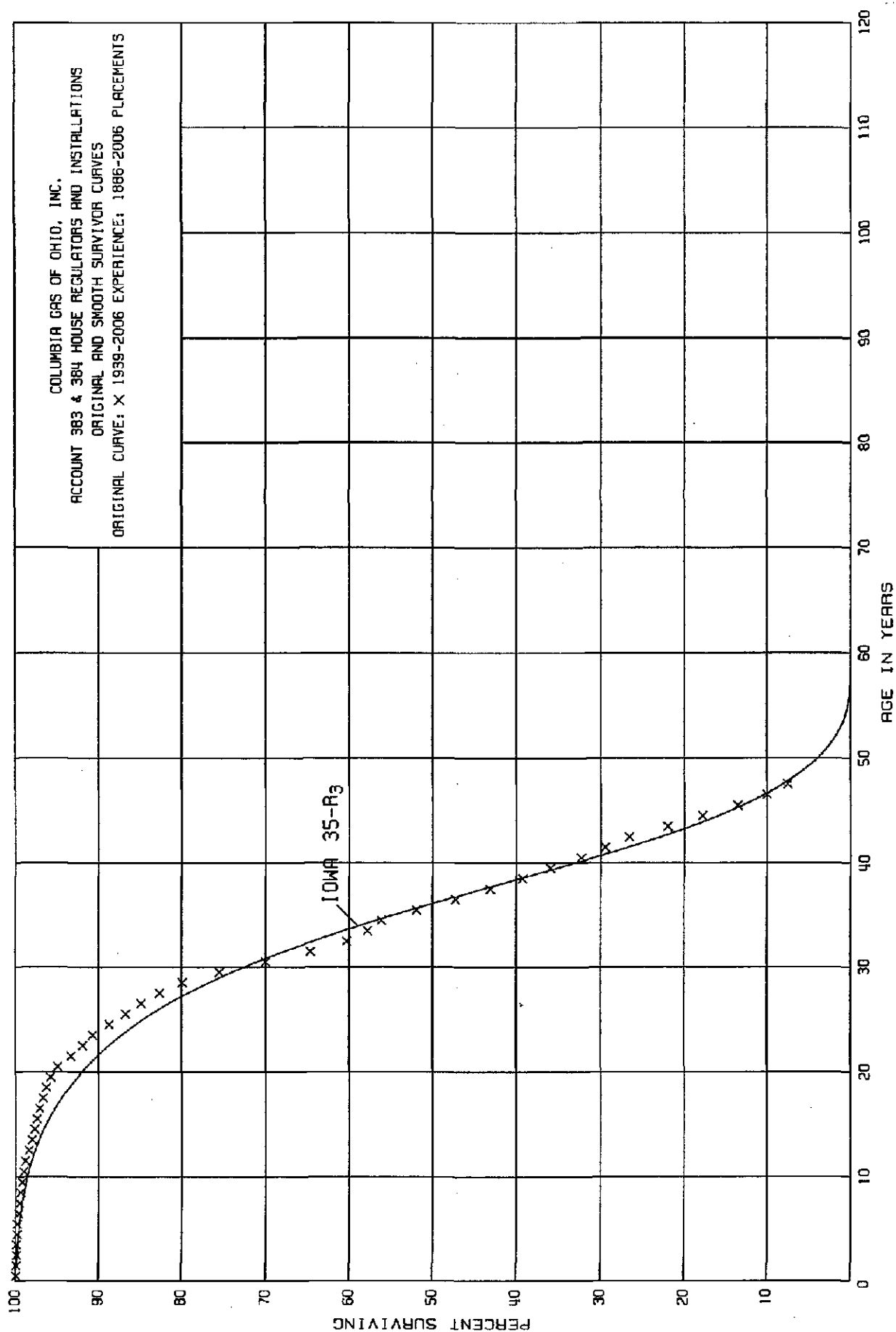
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,320,871	38,022	0.0005	0.9995	100.00
0.5	71,237,806	21,291	0.0003	0.9997	99.95
1.5	68,043,620	23,667	0.0003	0.9997	99.92
2.5	57,065,917	17,274	0.0003	0.9997	99.89
3.5	51,890,947	25,684	0.0005	0.9995	99.86
4.5	44,671,876	27,098	0.0006	0.9994	99.81
5.5	39,331,756	42,013	0.0011	0.9989	99.75
6.5	37,341,831	41,882	0.0011	0.9989	99.64
7.5	35,438,174	52,571	0.0015	0.9985	99.53
8.5	33,347,814	53,905	0.0016	0.9984	99.38
9.5	31,271,653	67,638	0.0022	0.9978	99.22
10.5	29,299,815	66,945	0.0023	0.9977	99.00
11.5	27,338,206	110,662	0.0040	0.9960	98.77
12.5	25,489,546	102,727	0.0040	0.9960	98.37
13.5	24,032,439	76,763	0.0032	0.9968	97.98
14.5	22,776,988	67,878	0.0030	0.9970	97.67
15.5	21,406,089	65,549	0.0031	0.9969	97.38
16.5	19,907,606	75,784	0.0038	0.9962	97.08
17.5	18,566,159	79,163	0.0043	0.9957	96.71
18.5	17,168,916	93,615	0.0055	0.9945	96.29
19.5	15,851,204	138,050	0.0087	0.9913	95.76
20.5	14,410,021	248,033	0.0172	0.9828	94.93
21.5	12,987,543	192,854	0.0148	0.9852	93.30
22.5	11,774,102	160,061	0.0136	0.9864	91.92
23.5	10,754,200	230,585	0.0214	0.9786	90.67
24.5	9,839,560	221,263	0.0225	0.9775	88.73
25.5	8,986,132	196,680	0.0219	0.9781	86.73
26.5	8,245,459	219,042	0.0266	0.9734	84.83
27.5	7,576,031	248,631	0.0328	0.9672	82.57
28.5	7,127,186	391,138	0.0549	0.9451	79.86
29.5	6,628,588	483,049	0.0729	0.9271	75.48
30.5	6,017,969	457,568	0.0760	0.9240	69.98
31.5	5,476,751	366,986	0.0670	0.9330	64.66
32.5	5,014,383	209,976	0.0419	0.9581	60.33
33.5	4,622,318	133,296	0.0288	0.9712	57.80
34.5	4,108,173	310,373	0.0756	0.9244	56.14
35.5	3,544,643	318,840	0.0899	0.9101	51.90
36.5	2,962,041	265,608	0.0897	0.9103	47.23
37.5	2,440,700	213,655	0.0875	0.9125	42.99
38.5	1,984,222	167,063	0.0842	0.9158	39.23

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL AND SMOOTH SURVIVOR CURVES

ORIGINAL CURVE: X 1939-2006 EXPERIENCE; 1886-2006 PLACEMENTS



COLUMBIA GAS OF OHIO, INC.
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1972-2006

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	313	100	0.3195	0.6805	0.10
80.5	213	10	0.0469	0.9531	0.07
81.5	170		0.0000	1.0000	0.07
82.5	142		0.0000	1.0000	0.07
83.5	142		0.0000	1.0000	0.07
84.5	142		0.0000	1.0000	0.07
85.5	142	47	0.3310	0.6690	0.07
86.5	96		0.0000	1.0000	0.05
87.5	96		0.0000	1.0000	0.05
88.5	96		0.0000	1.0000	0.05
89.5	96	6	0.0625	0.9375	0.05
90.5	90		0.0000	1.0000	0.05
91.5	90	90	1.0000	0.0000	0.05
92.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1972-2006

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	4,510,093	21,827	0.0048	0.9952	90.75
40.5	4,069,634	22,115	0.0054	0.9946	90.31
41.5	3,516,737	23,808	0.0068	0.9932	89.82
42.5	2,964,991	25,837	0.0087	0.9913	89.21
43.5	2,431,757	18,356	0.0075	0.9925	88.43
44.5	1,994,033	17,875	0.0090	0.9910	87.77
45.5	1,699,074	15,515	0.0091	0.9909	86.98
46.5	1,495,434	13,945	0.0093	0.9907	86.19
47.5	1,332,879	13,654	0.0102	0.9898	85.39
48.5	1,161,530	14,588	0.0126	0.9874	84.52
49.5	1,024,022	143,507	0.1401	0.8599	83.46
50.5	756,419	126,160	0.1668	0.8332	71.77
51.5	629,911	212,113	0.3367	0.6633	59.80
52.5	418,149	188,224	0.4501	0.5499	39.67
53.5	230,089	36,250	0.1575	0.8425	21.81
54.5	194,014	25,952	0.1338	0.8662	18.37
55.5	168,685	14,250	0.0845	0.9155	15.91
56.5	151,004	10,957	0.0726	0.9274	14.57
57.5	140,784	10,505	0.0746	0.9254	13.51
58.5	129,809	16,113	0.1241	0.8759	12.50
59.5	114,002	22,259	0.1953	0.8047	10.95
60.5	91,839	21,808	0.2375	0.7625	8.81
61.5	70,392	23,816	0.3383	0.6617	6.72
62.5	46,735	7,975	0.1706	0.8294	4.45
63.5	38,994	3,627	0.0930	0.9070	3.69
64.5	35,626	857	0.0241	0.9759	3.35
65.5	35,086	349	0.0099	0.9901	3.27
66.5	34,303	301	0.0088	0.9912	3.24
67.5	9,132	565	0.0619	0.9381	3.21
68.5	8,571	1,060	0.1237	0.8763	3.01
69.5	7,796	832	0.1067	0.8933	2.64
70.5	6,989	662	0.0947	0.9053	2.36
71.5	6,408	924	0.1442	0.8558	2.14
72.5	5,524	1,625	0.2942	0.7058	1.83
73.5	3,959	1,651	0.4170	0.5830	1.29
74.5	2,322	1,107	0.4767	0.5233	0.75
75.5	1,182	516	0.4365	0.5635	0.39
76.5	682	196	0.2874	0.7126	0.22
77.5	494	102	0.2065	0.7935	0.16
78.5	400	93	0.2325	0.7675	0.13

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1972-2006

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	55,123,718	20,709	0.0004	0.9996	100.00
0.5	55,774,485	4,725	0.0001	0.9999	99.96
1.5	56,381,183	91,345	0.0016	0.9984	99.95
2.5	54,730,283	4,427	0.0001	0.9999	99.79
3.5	55,300,590	6,202	0.0001	0.9999	99.78
4.5	55,747,742	10,475	0.0002	0.9998	99.77
5.5	55,798,351	18,003	0.0003	0.9997	99.75
6.5	53,182,115	12,730	0.0002	0.9998	99.72
7.5	49,384,079	23,954	0.0005	0.9995	99.70
8.5	46,410,005	20,062	0.0004	0.9996	99.65
9.5	44,130,827	14,305	0.0003	0.9997	99.61
10.5	41,630,352	14,460	0.0003	0.9997	99.58
11.5	39,517,746	15,371	0.0004	0.9996	99.55
12.5	36,573,581	22,919	0.0006	0.9994	99.51
13.5	34,041,281	29,972	0.0009	0.9991	99.45
14.5	32,021,448	32,645	0.0010	0.9990	99.36
15.5	29,892,242	31,899	0.0011	0.9989	99.26
16.5	27,499,748	34,963	0.0013	0.9987	99.15
17.5	25,376,459	32,252	0.0013	0.9987	99.02
18.5	23,286,985	39,413	0.0017	0.9983	98.89
19.5	21,038,330	35,397	0.0017	0.9983	98.72
20.5	19,043,553	32,316	0.0017	0.9983	98.55
21.5	17,381,952	36,847	0.0021	0.9979	98.38
22.5	15,953,536	38,515	0.0024	0.9976	98.17
23.5	14,755,430	36,542	0.0025	0.9975	97.93
24.5	13,774,854	39,115	0.0028	0.9972	97.69
25.5	12,759,394	50,057	0.0039	0.9961	97.42
26.5	11,800,955	40,128	0.0034	0.9966	97.04
27.5	10,944,224	41,479	0.0038	0.9962	96.71
28.5	10,591,231	48,072	0.0045	0.9955	96.34
29.5	10,196,708	47,757	0.0047	0.9953	95.91
30.5	9,698,052	43,806	0.0045	0.9955	95.46
31.5	9,263,963	41,220	0.0044	0.9956	95.03
32.5	8,857,483	51,566	0.0058	0.9942	94.61
33.5	8,220,338	42,359	0.0052	0.9948	94.06
34.5	7,518,951	39,882	0.0053	0.9947	93.57
35.5	6,804,981	42,154	0.0062	0.9938	93.07
36.5	6,167,771	40,872	0.0066	0.9934	92.49
37.5	5,550,027	32,072	0.0058	0.9942	91.88
38.5	4,970,067	32,921	0.0066	0.9934	91.35

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1939-2006

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	313	100	0.3195	0.6805	0.07
80.5	213	10	0.0469	0.9531	0.05
81.5	170		0.0000	1.0000	0.05
82.5	142		0.0000	1.0000	0.05
83.5	142		0.0000	1.0000	0.05
84.5	142		0.0000	1.0000	0.05
85.5	142	47	0.3310	0.6690	0.05
86.5	96		0.0000	1.0000	0.03
87.5	96		0.0000	1.0000	0.03
88.5	96		0.0000	1.0000	0.03
89.5	96	6	0.0625	0.9375	0.03
90.5	90		0.0000	1.0000	0.03
91.5	90	90	1.0000	0.0000	0.03
92.5					0.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1939-2006

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	4,620,657	23,700	0.0051	0.9949	89.36
40.5	4,178,194	26,313	0.0063	0.9937	88.90
41.5	3,619,071	28,063	0.0078	0.9922	88.34
42.5	3,061,367	31,465	0.0103	0.9897	87.65
43.5	2,519,893	25,256	0.0100	0.9900	86.75
44.5	2,071,874	20,572	0.0099	0.9901	85.88
45.5	1,771,690	17,220	0.0097	0.9903	85.03
46.5	1,576,758	15,152	0.0096	0.9904	84.21
47.5	1,376,661	14,556	0.0106	0.9894	83.40
48.5	1,203,667	15,318	0.0127	0.9873	82.52
49.5	1,065,007	144,093	0.1353	0.8647	81.47
50.5	796,624	126,810	0.1592	0.8408	70.45
51.5	669,371	213,376	0.3188	0.6812	59.23
52.5	455,945	188,665	0.4138	0.5862	40.35
53.5	267,241	36,801	0.1377	0.8623	23.65
54.5	230,414	26,374	0.1145	0.8855	20.39
55.5	204,033	14,647	0.0718	0.9282	18.06
56.5	184,856	11,279	0.0610	0.9390	16.76
57.5	173,577	11,204	0.0645	0.9355	15.74
58.5	161,453	17,676	0.1095	0.8905	14.72
59.5	143,778	24,229	0.1685	0.8315	13.11
60.5	119,550	23,160	0.1937	0.8063	10.90
61.5	96,391	25,806	0.2677	0.7323	8.79
62.5	70,585	9,878	0.1399	0.8601	6.44
63.5	60,707	5,548	0.0914	0.9086	5.54
64.5	55,159	2,058	0.0373	0.9627	5.03
65.5	52,964	1,129	0.0213	0.9787	4.84
66.5	51,017	4,217	0.0827	0.9173	4.74
67.5	21,228	2,941	0.1385	0.8615	4.35
68.5	18,286	3,741	0.2046	0.7954	3.75
69.5	14,545	3,476	0.2390	0.7610	2.98
70.5	11,069	2,784	0.2515	0.7485	2.27
71.5	8,285	1,417	0.1710	0.8290	1.70
72.5	6,904	1,997	0.2893	0.7107	1.41
73.5	4,907	1,907	0.3886	0.6114	1.00
74.5	3,001	1,238	0.4125	0.5875	0.61
75.5	1,727	685	0.3966	0.6034	0.36
76.5	1,042	345	0.3311	0.6689	0.22
77.5	697	193	0.2769	0.7231	0.15
78.5	505	192	0.3802	0.6198	0.11

COLUMBIA GAS OF OHIO, INC.

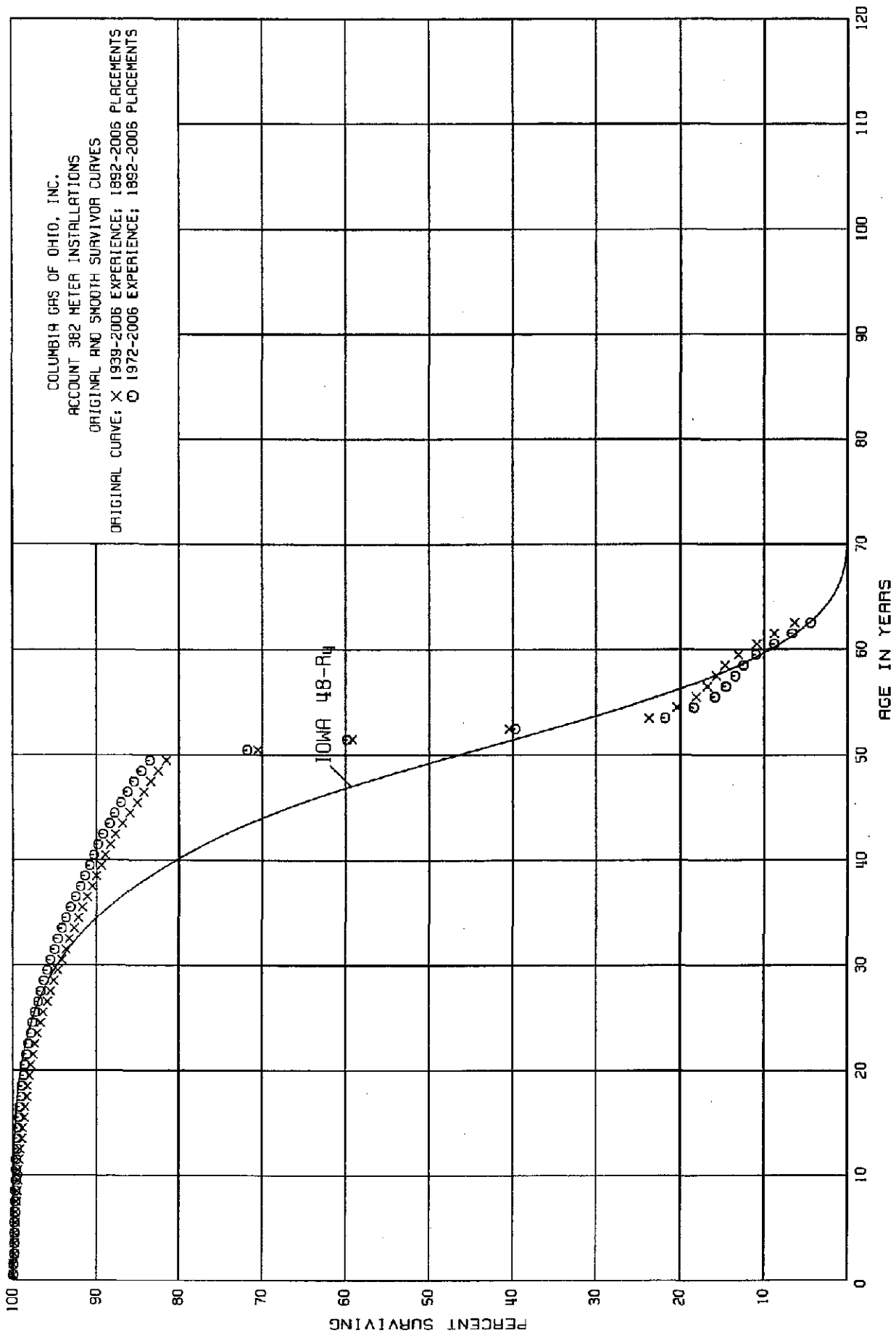
ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2006

EXPERIENCE BAND 1939-2006

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	63,776,391	20,718	0.0003	0.9997	100.00
0.5	63,749,346	8,556	0.0001	0.9999	99.97
1.5	63,737,796	97,341	0.0015	0.9985	99.96
2.5	61,487,965	12,395	0.0002	0.9998	99.81
3.5	61,484,947	17,134	0.0003	0.9997	99.79
4.5	61,474,510	23,650	0.0004	0.9996	99.76
5.5	61,072,143	31,985	0.0005	0.9995	99.72
6.5	57,881,356	28,509	0.0005	0.9995	99.67
7.5	53,513,328	48,769	0.0009	0.9991	99.62
8.5	49,952,097	44,700	0.0009	0.9991	99.53
9.5	47,175,338	41,969	0.0009	0.9991	99.44
10.5	44,311,099	37,293	0.0008	0.9992	99.35
11.5	41,925,030	41,449	0.0010	0.9990	99.27
12.5	38,697,065	54,389	0.0014	0.9986	99.17
13.5	35,913,099	52,162	0.0015	0.9985	99.03
14.5	33,697,452	55,463	0.0016	0.9984	98.88
15.5	31,383,197	47,785	0.0015	0.9985	98.72
16.5	28,795,784	44,455	0.0015	0.9985	98.57
17.5	26,510,058	42,937	0.0016	0.9984	98.42
18.5	24,299,010	48,410	0.0020	0.9980	98.26
19.5	21,923,082	46,412	0.0021	0.9979	98.06
20.5	19,813,993	44,933	0.0023	0.9977	97.85
21.5	18,045,591	49,838	0.0028	0.9972	97.62
22.5	16,512,501	51,509	0.0031	0.9969	97.35
23.5	15,242,769	48,848	0.0032	0.9968	97.05
24.5	14,205,363	54,452	0.0038	0.9962	96.74
25.5	13,141,618	64,991	0.0049	0.9951	96.37
26.5	12,154,042	52,285	0.0043	0.9957	95.90
27.5	11,277,609	49,468	0.0044	0.9956	95.49
28.5	10,911,302	54,582	0.0050	0.9950	95.07
29.5	10,497,722	53,113	0.0051	0.9949	94.59
30.5	9,966,689	49,609	0.0050	0.9950	94.11
31.5	9,501,507	47,578	0.0050	0.9950	93.64
32.5	8,907,965	52,217	0.0059	0.9941	93.17
33.5	8,267,769	42,595	0.0052	0.9948	92.62
34.5	7,565,976	40,229	0.0053	0.9947	92.14
35.5	6,851,501	42,701	0.0062	0.9938	91.65
36.5	6,219,260	41,151	0.0066	0.9934	91.08
37.5	5,602,799	32,286	0.0058	0.9942	90.48
38.5	5,024,844	33,565	0.0067	0.9933	89.96



COLUMBIA GAS OF OHIO, INC.

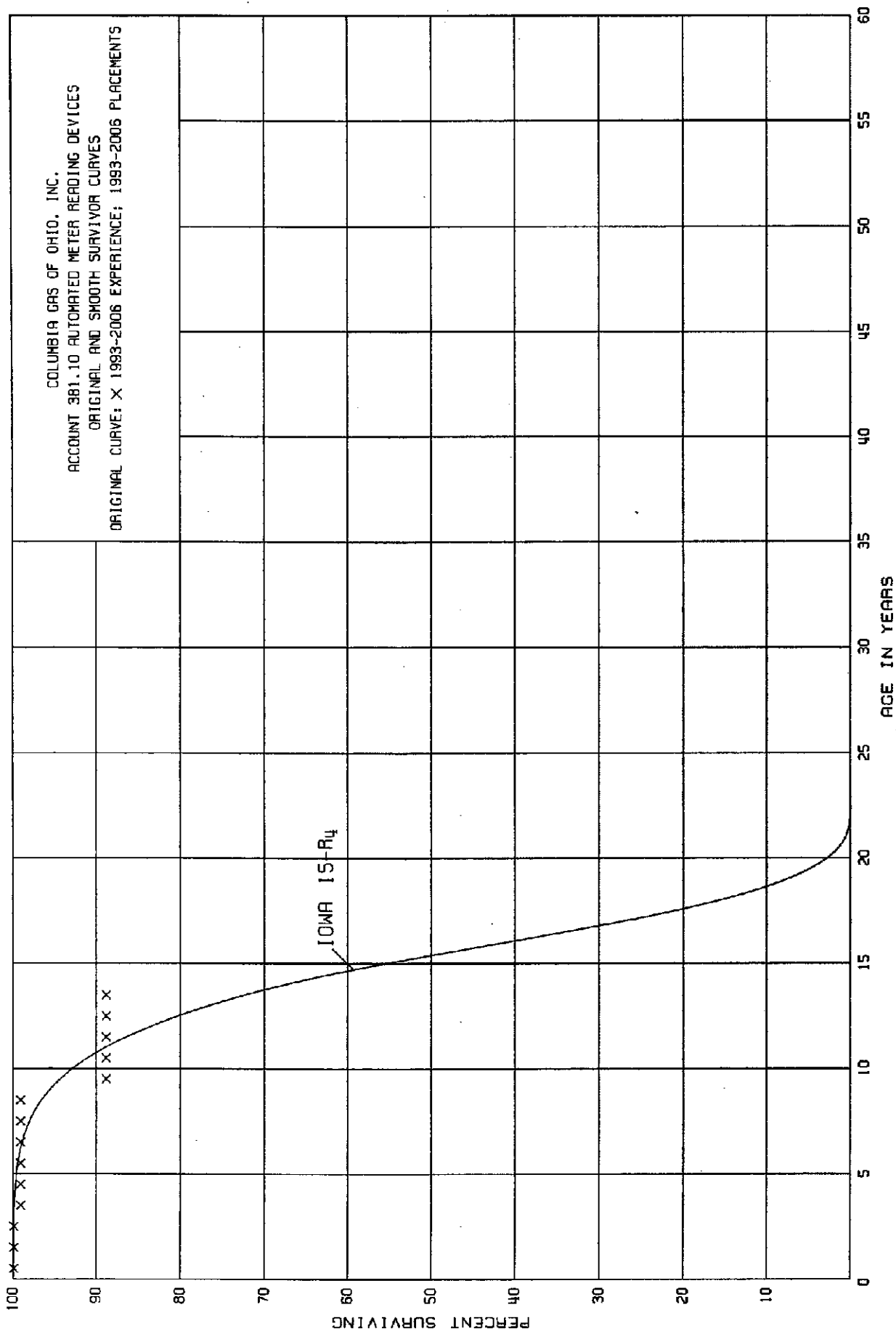
ACCOUNT 381.10 AUTOMATED METER READING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2006

EXPERIENCE BAND 1993-2006

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	2,691,357		0.0000	1.0000	100.00
0.5	2,267,006		0.0000	1.0000	100.00
1.5	400,955		0.0000	1.0000	100.00
2.5	37,849	327	0.0086	0.9914	100.00
3.5	37,522		0.0000	1.0000	99.14
4.5	36,349		0.0000	1.0000	99.14
5.5	32,908		0.0000	1.0000	99.14
6.5	32,908		0.0000	1.0000	99.14
7.5	32,908		0.0000	1.0000	99.14
8.5	32,908	3,441	0.1046	0.8954	99.14
9.5	29,467		0.0000	1.0000	88.77
10.5	29,398		0.0000	1.0000	88.77
11.5	29,398		0.0000	1.0000	88.77
12.5	29,135		0.0000	1.0000	88.77
13.5					88.77



COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1962-2006

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	16,543	2,174	0.1314	0.8686	0.31
80.5	12,077	3,706	0.3069	0.6931	0.27
81.5	6,014	793	0.1319	0.8681	0.19
82.5	6,466	125	0.0193	0.9807	0.16
83.5	6,423	439	0.0683	0.9317	0.16
84.5	6,282	454	0.0723	0.9277	0.15
85.5	5,251	287	0.0547	0.9453	0.14
86.5	5,307	1,399	0.2636	0.7364	0.13
87.5	3,880	314	0.0809	0.9191	0.10
88.5	3,473	102	0.0294	0.9706	0.09
89.5	3,202	167	0.0522	0.9478	0.09
90.5	2,768	569	0.2056	0.7944	0.09
91.5	1,917	30	0.0156	0.9844	0.07
92.5	1,823	5	0.0027	0.9973	0.07
93.5	1,818		0.0000	1.0000	0.07
94.5	1,593		0.0000	1.0000	0.07
95.5	1,555	9	0.0058	0.9942	0.07
96.5	545		0.0000	1.0000	0.07
97.5	279		0.0000	1.0000	0.07
98.5	279		0.0000	1.0000	0.07
99.5	279		0.0000	1.0000	0.07
100.5					0.07

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1962-2006

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,936,801	496,026	0.0356	0.9644	60.80
40.5	12,076,894	328,745	0.0272	0.9728	58.64
41.5	10,612,924	354,301	0.0334	0.9666	57.04
42.5	8,393,867	344,705	0.0411	0.9589	55.13
43.5	7,028,699	245,630	0.0349	0.9651	52.86
44.5	6,138,861	237,043	0.0386	0.9614	51.02
45.5	5,159,557	258,132	0.0500	0.9500	49.05
46.5	4,321,003	223,233	0.0517	0.9483	46.60
47.5	3,351,923	151,335	0.0451	0.9549	44.19
48.5	2,711,201	135,649	0.0500	0.9500	42.20
49.5	2,180,275	134,984	0.0619	0.9381	40.09
50.5	1,798,682	127,492	0.0709	0.9291	37.61
51.5	1,585,610	131,394	0.0829	0.9171	34.94
52.5	1,469,170	135,939	0.0925	0.9075	32.04
53.5	1,348,929	125,269	0.0929	0.9071	29.08
54.5	1,250,728	116,594	0.0932	0.9068	26.38
55.5	1,113,832	122,756	0.1102	0.8898	23.92
56.5	980,885	113,554	0.1158	0.8842	21.28
57.5	855,234	107,161	0.1253	0.8747	18.82
58.5	811,190	108,882	0.1342	0.8658	16.46
59.5	745,042	105,783	0.1420	0.8580	14.25
60.5	663,694	100,720	0.1518	0.8482	12.23
61.5	578,702	91,792	0.1586	0.8414	10.37
62.5	500,664	79,088	0.1580	0.8420	8.73
63.5	430,801	65,946	0.1531	0.8469	7.35
64.5	362,012	53,893	0.1489	0.8511	6.22
65.5	300,359	41,988	0.1398	0.8602	5.29
66.5	258,703	37,248	0.1440	0.8560	4.55
67.5	216,603	34,780	0.1606	0.8394	3.89
68.5	183,896	37,659	0.2048	0.7952	3.27
69.5	152,665	39,158	0.2565	0.7435	2.60
70.5	116,373	39,338	0.3380	0.6620	1.93
71.5	79,965	22,264	0.2784	0.7216	1.28
72.5	58,456	10,945	0.1872	0.8128	0.92
73.5	47,565	6,752	0.1420	0.8580	0.75
74.5	43,490	9,489	0.2182	0.7818	0.64
75.5	37,868	4,663	0.1231	0.8769	0.50
76.5	32,594	3,603	0.1105	0.8895	0.44
77.5	22,259	3,196	0.1436	0.8564	0.39
78.5	17,509	1,050	0.0600	0.9400	0.33

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1962-2006

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	101,272,670	118,738	0.0012	0.9988	100.00
0.5	100,371,179	577,282	0.0058	0.9942	99.88
1.5	97,965,539	225,429	0.0023	0.9977	99.30
2.5	96,305,076	138,726	0.0014	0.9986	99.07
3.5	96,078,453	103,297	0.0011	0.9989	98.93
4.5	94,210,352	84,089	0.0009	0.9991	98.82
5.5	93,634,970	111,167	0.0012	0.9988	98.73
6.5	92,904,754	82,996	0.0009	0.9991	98.61
7.5	90,097,767	108,133	0.0012	0.9988	98.52
8.5	87,276,057	165,574	0.0019	0.9981	98.40
9.5	85,059,744	154,578	0.0018	0.9982	98.21
10.5	82,597,659	215,790	0.0026	0.9974	98.03
11.5	79,913,925	249,456	0.0031	0.9969	97.78
12.5	78,521,261	219,533	0.0028	0.9972	97.48
13.5	73,635,207	323,494	0.0044	0.9956	97.21
14.5	70,281,526	342,425	0.0049	0.9951	96.78
15.5	67,687,594	434,682	0.0064	0.9936	96.31
16.5	64,738,401	454,680	0.0070	0.9930	95.69
17.5	61,452,006	438,274	0.0071	0.9929	95.02
18.5	57,555,326	427,476	0.0074	0.9926	94.35
19.5	54,471,879	442,897	0.0081	0.9919	93.65
20.5	51,397,010	490,165	0.0095	0.9905	92.89
21.5	48,710,429	494,118	0.0101	0.9899	92.01
22.5	46,653,936	458,236	0.0098	0.9902	91.08
23.5	45,120,101	511,939	0.0113	0.9887	90.19
24.5	42,767,178	585,617	0.0137	0.9863	89.17
25.5	39,562,705	654,968	0.0166	0.9834	87.95
26.5	36,948,255	683,244	0.0185	0.9815	86.49
27.5	35,051,957	656,364	0.0187	0.9813	84.89
28.5	33,233,515	656,698	0.0198	0.9802	83.30
29.5	31,604,295	621,645	0.0197	0.9803	81.65
30.5	30,381,978	629,817	0.0207	0.9793	80.04
31.5	29,048,437	724,266	0.0249	0.9751	78.38
32.5	27,569,058	742,284	0.0269	0.9731	76.43
33.5	25,896,247	774,956	0.0299	0.9701	74.37
34.5	23,920,145	772,059	0.0323	0.9677	72.15
35.5	21,466,844	725,756	0.0338	0.9662	69.82
36.5	19,056,888	634,671	0.0333	0.9667	67.46
37.5	16,950,703	544,827	0.0321	0.9679	65.21
38.5	15,566,598	571,362	0.0367	0.9633	63.12

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1939-2006

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	17,335	2,275	0.1312	0.8688	0.45
80.5	12,655	3,767	0.2977	0.7023	0.39
81.5	6,464	857	0.1326	0.8674	0.27
82.5	6,756	131	0.0194	0.9806	0.23
83.5	6,667	464	0.0696	0.9304	0.23
84.5	6,447	466	0.0723	0.9277	0.21
85.5	5,257	287	0.0546	0.9454	0.19
86.5	5,307	1,399	0.2636	0.7364	0.18
87.5	3,880	314	0.0809	0.9191	0.13
88.5	3,473	102	0.0294	0.9706	0.12
89.5	3,202	167	0.0522	0.9478	0.12
90.5	2,768	569	0.2056	0.7944	0.11
91.5	1,917	30	0.0156	0.9844	0.09
92.5	1,823	5	0.0027	0.9973	0.09
93.5	1,818		0.0000	1.0000	0.09
94.5	1,593		0.0000	1.0000	0.09
95.5	1,555	9	0.0058	0.9942	0.09
96.5	545		0.0000	1.0000	0.09
97.5	279		0.0000	1.0000	0.09
98.5	279		0.0000	1.0000	0.09
99.5	279		0.0000	1.0000	0.09
100.5					0.09

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1875-2006

EXPERIENCE BAND 1939-2006

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	16,371,577	523,705	0.0320	0.9680	62.84
40.5	14,435,993	355,591	0.0246	0.9754	60.83
41.5	12,865,304	384,054	0.0299	0.9701	59.33
42.5	10,561,236	373,839	0.0354	0.9646	57.56
43.5	9,130,984	274,760	0.0301	0.9699	55.52
44.5	8,129,699	271,706	0.0334	0.9666	53.85
45.5	7,028,588	305,617	0.0435	0.9565	52.05
46.5	6,097,802	270,484	0.0444	0.9556	49.79
47.5	5,014,844	199,117	0.0397	0.9603	47.58
48.5	4,289,011	193,041	0.0450	0.9550	45.69
49.5	3,627,134	189,143	0.0521	0.9479	43.63
50.5	3,128,308	188,374	0.0602	0.9398	41.36
51.5	2,795,591	198,405	0.0710	0.9290	38.87
52.5	2,504,972	195,909	0.0782	0.9218	36.11
53.5	2,292,024	189,006	0.0825	0.9175	33.29
54.5	2,058,899	173,468	0.0843	0.9157	30.54
55.5	1,782,415	177,068	0.0993	0.9007	27.97
56.5	1,522,607	160,258	0.1053	0.8947	25.19
57.5	1,272,455	148,580	0.1168	0.8832	22.54
58.5	1,077,956	131,968	0.1224	0.8776	19.91
59.5	940,610	120,691	0.1283	0.8717	17.47
60.5	819,409	111,999	0.1367	0.8633	15.23
61.5	706,123	102,949	0.1458	0.8542	13.15
62.5	602,628	89,859	0.1491	0.8509	11.23
63.5	512,416	74,979	0.1463	0.8537	9.56
64.5	430,143	61,429	0.1428	0.8572	8.16
65.5	358,962	50,847	0.1417	0.8583	6.99
66.5	303,623	43,592	0.1436	0.8564	6.00
67.5	252,956	38,907	0.1538	0.8462	5.14
68.5	212,288	41,987	0.1978	0.8022	4.35
69.5	165,860	40,684	0.2453	0.7547	3.49
70.5	124,348	40,418	0.3250	0.6750	2.63
71.5	84,034	22,736	0.2706	0.7294	1.78
72.5	60,970	11,280	0.1850	0.8150	1.30
73.5	49,585	6,970	0.1406	0.8594	1.06
74.5	45,197	9,653	0.2136	0.7864	0.91
75.5	39,367	4,844	0.1230	0.8770	0.72
76.5	33,846	3,731	0.1102	0.8898	0.63
77.5	23,277	3,243	0.1393	0.8607	0.56
78.5	18,415	1,146	0.0622	0.9378	0.48