LARGE FILING SEPERATOR SHEET

CASE NUMBER: 08-75-GA-AAM

FILE DATE: 2/1/08

SECTION: 2 OF 2

NUMBER OF PAGES: 72

DESCRIPTION OF DOCUMENT:

APPLICATION CONTINUED

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	318,265	144,587	45	2,216	1	142,371-	45-
1969	400,486	200,656	50	98,454	25	102,202-	26-
1970	438,556	219,455	50	103,803	24	115,652-	26-
1971	465,182	234,490	50	138,464	30	96,026-	21-
1972	401,554	190,127	47	98,808	25	91,319-	23-
1973	400,894	213,075	53	113,292	28	99,783-	25-
1974	327,832	198,135	60	108,343	33	89,792-	27-
1975	492,042	376,428	77	79,896	16	296,532-	60-
1976	425,796	223,417	52	549	0	222,868-	52-
1977	547,156	372,873	68	3,663	1	369,210-	67-
1978	527,723	400,033	76	11,618	2	388,415-	74-
1979	635,239	739,165	116	8,799	1	730,366-	115-
1980	668,780	900,137	135	695	0	899,442-	134-
1981	648,018	1,091,289	168	3,090	0	1,088,199-	168-
1982	653,148	1,159,357	178	1,463-	0	1,160,820-	178-
1983	634,669	1,370,549	216	7,709	1	1,362,840-	215-
1984	553,142	1,453,486	263	13,735	2	1,439,751-	260-
1985	579,402	1,485,554	256	3,428-	1-	1,488,982-	257-
1986	577,850	1,119,316	194	4,777	1	1,114,539-	193-
1987	718,214	1,049,791	146	8,682	1	1,041,109-	145-
1988	601,867	1,125,676	187	2,884	0	1,122,792-	187-
1989	665,034	1,160,218	174	6,592	1	1,153,626-	173-
1990	569,170	975,951	171	1,007	0	974,944-	171-
1991	482,496	998,716	207	24,775	5	973,941-	202-
1992	686,076	1,117,842	163	6,778	1	1,111,064-	162-
1993	680,994	1,084,433	159	1,142-	0	1,085,575-	159-
1994	604,864	1,112,230	184	1,312	0	1,110,918-	184-
1995	2,456,385	1,686,859	69	2,037-	0	1,688,896-	69-
1996	2,081,788	921,975	44	8,091	0	913,884-	44-
1997	2,485,801	1,128,264	45	7,161	0	1,121,103-	45-
1998	2,756,893	1,339,632	49	1,117	0	1,338,515-	49-
1999	3,038,567	1,127,349	37	15,002	0	1,112,347-	37-
2000	2,392,388	1,120,355	47	3,290	0	1,117,065-	47-
2001	2,786,347	999,322	36	5,898	0	993,424-	36-
2002	2,590,397	940,075	36	13,553	1	926,522-	36-
2003	428,079	207,535	48	5,217-	1-	212,752-	50-
2004	2,401,646	48,967	2	182	0	48,785-	2-
2005	2,025,055	2,695,617	133	1,891	0	2,693,726-	133-
2006	2,195,217	1,612,956	73	1,678	0	1,611,278-	73-
TOTAL	42,343,012	34,545,892	82	894,517	2	33,651,375-	79-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

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	385,769	188,233	49	68,158	18	120,075-	31-
69-71	434,741	218,201	50	113,574	26	104,627-	24-
70-72	435,098	214,691	49	113,692	26	100,999-	23-
71-73	422,544	212,564	50	116,855	28	95,709-	23-
72-74	376,760	200,445	53	106,814	28	93,631-	25-
73-75	406,923	262,546	65	100,510	25	162,036-	40-
74-76	415,223	265,993	64	62,929	15	203,064-	49-
75-77	488,331	324,239	66	28,036	6	296,203-	61-
76-78	500,225	332,108	66	5,277	1	326,831-	65-
77-79	570,039	504,024	88	8,027	1	495,997-	87-
78-80	610,581	679,778	111	7,037	1	672,741-	110-
79-81	650,679	910,197	140	4,195	1	906,002-	139-
80-82	656,649	1,050,261	160	774	0	1,049,487-	160-
81-83	645,279	1,207,065	187	3,112	0	1,203,953-	187-
82-84	613,653	1,327,797	216	6,660	1	1,321,137-	215-
83-85	589,071	1,436,530	244	6,005	1	1,430,525-	243-
84-86	570,131	1,352,785	237	5,028	1	1,347,757-	236-
85-87	625,155	1,218,220	195	3,344	1	1,214,876-	194-
86-88	632,644	1,098,261	174	5,447	1	1,092,814-	173-
87-89	661,705	1,111,895	168	6,053	1	1,105,842-	167-
88-90	612,024	1,087,282	178	3,494	1	1,083,788-	177-
89-91	572,233	1,044,961	183	10,791	2	1,034,170-	181-
90-92	579,247	1,030,836	178	10,853	2	1,019,983-	176-
91-93	616,522	1,066,997	173	10,137	2	1,056,860-	171-
92-94	657,311	1,104,835	168	2,316	0	1,102,519-	168-
93-95	1,247,414	1,294,507	104	622-	0	1,295,129-	104-
94-96	1,714,345	1,240,355	72	2,455	0	1,237,900-	72-
95-97	2,341,324	1,245,699	53	4,405	0	1,241,294-	53-
96-98	2,441,494	1,129,957	46	5,456	0	1,124,501-	46-
97-99	2,760,420	1,198,415	43	7,760	0	1,190,655-	43-
98-00	2,729,283	1,195,779	44	6,470	0	1,189,309-	44-
99-01	2,739,100	1,082,342	40	8,063	0	1,074,279-	39-
00-02	2,589,711	1,019,917	39	7,580	0	1,012,337-	39-
01-03	1,934,941	715,644	37	4,745	0	710,899-	37-
02-04	1,806,707	398,859	22	2,839	0	396,020-	22-
03-05	1,618,260	984,039	61	1,048-	0	985,087-	61-
04-06	2,207,306	1,452,513	66	1,250	0	1,451,263-	66-
FIVE-YEAR AVERAGE							
02-06	1,928,079	1,101,030	57	2,417	0	1,098,613-	57-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	269,291	21,039	8	33,821	13	12,782	5
1969	249,678	32,011	13	32,900	13	889	0
1970	228,322	33,215	15	30,292	13	2,923-	1-
1971	333,293	36,835	11	44,234	13	7,399	2
1972	279,308	45,858	16	38,193	14	7,665-	3-
1973	338,385	45,761	14	71,962	21	26,201	8
1974	119,855	37,103	31	67,426	56	30,323	25
1975	647,485	84,693	13	148,628	23	63,935	10
1976	355,649	53,407	15	69,500	20	16,093	5
1977	405,466	76,248	19	78,266	19	2,018	0
1978	359,737	60,535	17	60,209	17	326-	0
1979	364,559	83,732	23	124,431	34	40,699	11
1980	444,625	103,097	23	149,997	34	46,900	11
1981	579,814	116,408	20	139,957	24	23,549	4
1982	365,344	41,786	11	73,097	20	31,311	9
1983	636,193	44,499	7	131,404	21	86,905	14
1984	435,935	33,957	8	78,492	18	44,535	10
1985	713,965	16,866	2	75,241	11	58,375	8
1986	554,170	4,142	1	19,390	3	15,248	3
1987	479,810	41,125	9	87,652	18	46,527	10
1988	581,272	31,791	5	80,223	14	48,432	8
1989	601,616	35,786	6	107,838	18	72,052	12
1990	690,391	25,139	4	64,423	9	39,284	6
1991	721,437	15,549	2	91,105	13	75,556	10
1992	425,837	33,765	8	80,514	19	46,749	11
1993	517,193	24,788	5	4,693	1	20,095-	4-
1994	666,992	33,660	5	15,166	2	18,494-	3-
1995	491,931	56,729	12	34,524	7	22,205-	5-
1996	705,186	44,525-	6-	2,997	0	47,522	7
1997	760,921	856	0	510	0	346-	0
1998	988,441		0	143,715	15	143,715	15
1999	701,927	4,261	1	41,150	6	36,889	5
2000	187,951		0	65	0	65	0
2001	1,849,431		0	7,557	0	7,557	0
2002	1,278,515		0	12,318	1	12,318	1
2003	837,800		0	15	0	15	0
2004	567,951		0	17,609	3	17,609	3
2005	169,937	197	0	1,041	1	844	0
2006	61,176		0		0		0
TOTAL	20,966,789	1,230,313	6	2,260,555	11	1,030,242	5

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

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	249,097	28,755	12	32,338	13	3,583	1
69-71	270,431	34,020	13	35,809	13	1,789	1
70-72	280,308	38,636	14	37,573	13	1,063-	0
71-73	316,995	42,818	14	51,463	16	8,645	3
72-74	245,849	42,907	17	59,194	24	16,287	7
73-75	368,575	55,852	15	96,006	26	40,154	11
74-76	374,330	58,401	16	95,185	25	36,784	10
75-77	469,534	71,449	15	98,798	21	27,349	6
76-78	373,617	63,397	17	69,325	19	5,928	2
77-79	376,587	73,505	20	87,635	23	14,130	4
78-80	389,641	82,455	21	111,545	29	29,090	7
79-81	463,000	101,079	22	138,128	30	37,049	8
80-82	463,261	87,097	19	121,017	26	33,920	7
81-83	527,117	67,564	13	114,820	22	47,256	9
82-84	479,157	40,081	8	94,331	20	54,250	11
83-85	595,364	31,774	5	95,046	16	63,272	11
84-86	568,023	18,322	3	57,708	10	39,386	7
85-87	582,648	20,711	4	60,761	10	40,050	7
86-88	538,417	25,686	5	62,421	12	36,735	7
87-89	554,233	36,234	7	91,904	17	55,670	10
88-90	624,426	30,905	5	84,161	13	53,256	9
89-91	671,148	25,491	4	87,789	13	62,298	9
90-92	612,555	24,818	4	78,681	13	53,863	9
91-93	554,822	24,701	4	58,771	11	34,070	6
92-94	536,674	30,737	6	33,458	6	2,721	1
93-95	558,705	38,392	7	18,128	3	20,264-	4-
94-96	621,370	15,288	2	17,562	3	2,274	0
95-97	652,679	4,353	1	12,677	2	8,324	1
96-98	818,183	14,556-	2-	49,074	6	63,630	8
97-99	817,096	1,706	0	61,792	8	60,086	7
98-00	626,106	1,420	0	61,644	10	60,224	10
99-01	913,103	1,420	0	16,258	2	14,838	2
00-02	1,105,299		0	6,647	1	6,647	1
01-03	1,321,915		0	6,630	1	6,630	1
02-04	894,755		0	9,981	1	9,981	1
03-05	525,229	66	0	6,222	1	6,156	1
04-06	266,354	66	0	6,217	2	6,151	2
FIVE-YEAR AVERAGE							
02-06	583,076	39	0	6,197	1	6,158	1

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	33,352	9,077	27	1,404	4	7,673-	23-
1969	32,015	7,974	25	1,714	5	6,260-	20-
1970	29,646	7,042	24	525	2	6,517-	22-
1971	28,869	7,370	26	1,194	4	6,176-	21-
1972	32,211	6,402	20	1,526	5	4,876-	15-
1973	24,763	5,822	24	880	4	4,942-	20-
1974	20,332	7,214	35	410	2	6,804-	33-
1975	27,749	9,164	33	1,144	4	8,020-	29-
1976	38,385	10,651	28	672	2	9,979-	26-
1977	28,226	9,340	33	1,781	6	7,559-	27-
1978	28,739	7,496	26	530	2	6,966-	24-
1979	33,234	7,988	24	1,135	3	6,853-	21-
1980	36,748	10,352	28	310	1	10,042-	27-
1981	44,893	11,887	26	1,253	3	10,634-	24-
1982	49,432	20,678	42	621	1	20,057-	41-
1983	56,567	13,537	24	3,311	6	10,226-	18-
1984	51,074	20,536	40	709	1	19,827-	39-
1985	57,669	27,817	48	154-	0	27,971-	49-
1986	67,236	28,137	42	2,923	4	25,214-	38-
1987	70,567	25,652	36	682	1	24,970-	35-
1988	66,705	25,619	38	781	1	24,838-	37-
1989	66,621	28,854	43	407	1	28,447-	43-
1990	67,525	25,220	37	1,215	2	24,005-	36-
1991	112,455	34,784	31	3,238	3	31,546-	28-
1992	46,589	34,758	75	918	2	33,840-	73-
1993	33,755	42,578	126	1,646	5	40,932-	121-
1994	31,804	13,914	44	471	1	13,443-	42-
1995	44,060	4,499	10	807	2	3,692-	8-
1996	45,089	5,701	13	143	0	5,558-	12-
1997	58,674	3,134	5	351	1	2,783-	5-
1998	61,969	12,475	20	162	0	12,313-	20-
1999	73,058	26,694	37	635	1	26,059-	36-
2000	71,195	11,437	16	32-	0	11,469-	16-
2001	246,445	13,817	6	235	0	13,582-	6-
2002	469		0	1,608	343	1,608	343
2003	210,674	8,857-	4-	47	0	8,904	4
2004	8	1,646		1,103		543-	
2005	439,888	7,730	2		0	7,730-	2-
2006	17	1,327			0	1,327-	
TOTAL	2,468,707	539,466	22	36,305	1	503,161-	20-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

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	31,671	8,031	25	1,214	4	6,817-	22-
69-71	30,177	7,462	25	1,144	4	6,318-	21-
70-72	30,242	6,938	23	1,082	4	5,856-	19-
71-73	28,614	6,532	23	1,200	4	5,332-	19-
72-74	25,769	6,480	25	939	4	5,541-	22-
73-75	24,281	7,400	30	812	3	6,588-	27-
74-76	28,822	9,010	31	742	3	8,268-	29-
75-77	31,453	9,719	31	1,199	4	8,520-	27-
76-78	31,783	9,162	29	995	3	8,167-	26-
77-79	30,066	8,275	28	1,149	4	7,126-	24-
78-80	32,907	8,612	26	658	2	7,954-	24-
79-81	38,291	10,076	26	899	2	9,177-	24-
80-82	43,691	14,305	33	728	2	13,577-	31-
81-83	50,297	15,367	31	1,728	3	13,639-	27-
82-84	52,358	18,250	35	1,547	3	16,703-	32-
83-85	55,103	20,630	37	1,289	2	19,341-	35-
84-86	58,660	25,496	43	1,159	2	24,337-	41-
85-87	65,157	27,202	42	1,150	2	26,052-	40-
86-88	68,169	26,469	39	1,462	2	25,007-	37-
87-89	67,964	26,708	39	623	1	26,085-	38-
88-90	66,950	26,564	40	801	1	25,763-	38-
89-91	82,201	29,619	36	1,620	2	27,999-	34-
90-92	75,523	31,587	42	1,790	2	29,797-	39-
91-93	64,267	37,373	58	1,934	3	35,439-	55-
92-94	37,383	30,417	81	1,012	3	29,405-	79-
93-95	36,540	20,330	56	975	3	19,355-	53-
94-96	40,318	8,038	20	474	1	7,564-	19-
95-97	49,275	4,445	9	434	1	4,011-	8-
96-98	55,244	7,103	13	219	0	6,884-	12-
97-99	64,567	14,101	22	383	1	13,718-	21-
98-00	68,741	16,869	25	255	0	16,614-	24-
99-01	130,233	17,316	13	279	0	17,037-	13-
00-02	106,036	8,418	8	604	1	7,814-	7-
01-03	152,529	1,653	1	630	0	1,023-	1-
02-04	70,383	2,404-	3-	920	1	3,324	5
03-05	216,856	173	0	383	0	210	0
04-06	146,638	3,567	2	368	0	3,199-	2-
FIVE-YEAR AVERAGE							
02-06	130,211	369	0	552	0	183	0

COLUMBIA GAS OF OHIO, INC.

ACCOUNTS 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	63,348	5,317	8	5,676	9	359	1
1969	62,455	5,868	9	5,915	9	47	0
1970	68,305	7,959	12	7,594	11	365-	1-
1971	61,748	7,289	12	4,304	7	2,985-	5-
1972	82,060	7,234	9	7,643	9	409	0
1973	94,808	5,653	6	2,735	3	2,918-	3-
1974	61,380	6,969	11	1,868	3	5,101-	8-
1975	73,027	4,499	6	12,372-	17-	16,871-	23-
1976	98,591	5,656	6	5,488	6	168-	0
1977	80,596	5,467	7	4,166	5	1,301-	2-
1978	83,247	6,469	8	3,286	4	3,183-	4-
1979	93,707	9,628	10	1,933	2	7,695-	8-
1980	117,631	14,339	12	2,786	2	11,553-	10-
1981	139,300	23,669	17	48-	0	23,717-	17-
1982	177,695	32,372	18	1,191-	1-	33,563-	19-
1983	256,937	17,997	7	14,006	5	3,991-	2-
1984	277,357	24,837	9	365	0	24,472-	9-
1985	312,892	45,610	15	4,781	2	40,829-	13-
1986	308,993	43,921	14	2,058	1	41,863-	14-
1987	278,240	35,835	13	2,051	1	33,784-	12-
1988	277,812	34,622	12	3,866	1	30,756-	11-
1989	252,430	42,555	17	233	0	42,322-	17-
1990	261,881	42,094	16	2,909	1	39,185-	15-
1991	319,412	50,607	16	1,012	0	49,595-	16-
1992	135,738	35,275	26	691	1	34,584-	25-
1993	81,231	9,135	11	2,039	3	7,096-	9-
1994	83,213	6,900	8	6,521	8	379-	0
1995	101,716	2,769	3	602	1	2,167-	2-
1996	101,253	2,581	3	1,089	1	1,492-	1-
1997	86,783	2,316	3	3,282	4	966	1
1998	86,990	3,097	4	55	0	3,042-	3-
1999	76,070	19,657	26	522	1	19,135-	25-
2000	58,500	6,441	11	14-	0	6,455-	11-
2001	83,951	208,379	248		0	208,379-	248-
2002	63,274	373,149	590	413	1	372,736-	589-
2003	15,063	32,157	213		0	32,157-	213-
2004		11,906		40		11,866-	
2005	81,202	407,141	501	2	0	407,139-	501-
2006	1,849,118	122,691	7		0	122,691-	7-
TOTAL	6,807,954	1,730,060	25	86,306	1	1,643,754-	24-

COLUMBIA GAS OF OHIO, INC.

ACCOUNTS 383 & 384 HOUSE REGULATORS AND INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
68-70	64,702	6,381	10	6,395	10	14	0
69-71	64,169	7,039	11	5,938	9	1,101-	2-
70-72	70,704	7,494	11	6,514	9	980-	1-
71-73	79,539	6,726	8	4,894	6	1,832-	2-
72-74	79,416	6,619	8	4,082	5	2,537-	3-
73-75	76,405	5,707	7	2,589-	3-	8,296-	11-
74-76	77,666	5,708	7	1,672-	2-	7,380-	10-
75-77	84,071	5,207	6	906-	1-	6,113-	7-
76-78	87,478	5,864	7	4,313	5	1,551-	2-
77-79	85,850	7,188	8	3,128	4	4,060-	5-
78-80	98,195	10,145	10	2,668	3	7,477-	8-
79-81	116,880	15,879	14	1,557	1	14,322-	12-
80-82	144,875	23,460	16	516	0	22,944-	16-
81-83	191,311	24,679	13	4,256	2	20,423-	11-
82-84	237,330	25,069	11	4,394	2	20,675-	9-
83-85	282,395	29,481	10	6,384	2	23,097-	8-
84-86	299,747	38,123	13	2,401	1	35,722-	12-
85-87	300,042	41,789	14	2,963	1	38,826-	13-
86-88	288,348	38,126	13	2,658	1	35,468-	12-
87-89	269,494	37,671	14	2,050	1	35,621-	13-
88-90	264,041	39,757	15	2,336	1	37,421-	14-
89-91	277,908	45,085	16	1,385	0	43,700-	16-
90-92	239,010	42,659	18	1,537	1	41,122-	17-
91-93	178,793	31,672	18	1,247	1	30,425-	17-
92-94	100,060	17,103	17	3,084	3	14,019-	14-
93-95	88,720	6,268	7	3,054	3	3,214-	4-
94-96	95,394	4,083	4	2,737	3	1,346-	1-
95-97	96,584	2,556	3	1,658	2	898-	1-
96-98	91,676	2,665	3	1,475	2	1,190-	1-
97-99	83,281	8,357	10	1,287	2	7,070-	8-
98-00	73,853	9,732	13	188	0	9,544-	13-
99-01	72,840	78,159	107	169	0	77,990-	107-
00-02	68,575	195,989	286	133	0	195,856-	286-
01-03	54,096	204,561	378	138	0	204,423-	378-
02-04	26,112	139,070	533	151	1	138,919-	532-
03-05	32,088	150,401	469	14	0	150,387-	469-
04-06	643,440	180,579	28	14	0	180,565-	28-
FIVE-YEAR AVERAGE							
02-06	401,731	189,409	47	91	0	189,318-	47-

COLUMBIA GAS OF OHIO, INC.

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

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1968	70,068	6,535	9	33,341	48	26,806	38
1969	59,488	5,907	10	22,309	38	16,402	28
1970	53,223	4,201	8	13,344	25	9,143	17
1971	52,281	4,060	8	14,957	29	10,897	21
1972	79,501	7,001	9	9,933	12	2,932	4
1973	46,633	4,242	9	14,970	32	10,728	23
1974	16,698	1,180	7	1,921	12	741	4
1975	40,023	3,526	9	19	0	3,507-	9-
1976	24,398	2,082	9	2,204	9	122	1
1977	35,695	3,480	10	2,827	8	653-	2-
1978	24,938	3,473	14	1,558-	6-	5,031-	20-
1979	37,369	3,349	9	223-	1-	3,572-	10-
1980	71,640	9,045	13	3,648	5	5,397-	8-
1981	60,759	8,300	14	4,217-	7-	12,517-	21-
1982	51,373	7,534	15	12,236-	24-	19,770-	38-
1983	102,307	14,072	14	3,471	3	10,601-	10-
1984	66,241	11,995	18	1,699	3	10,296-	16-
1985	108,405	19,920	18	7,718	7	12,202-	11-
1986	111,501	18,826	17	15,368-	14-	34,194-	31-
1987	137,051	19,286	14	14,441	11	4,845-	4-
1988	104,424	12,088	12	2,999	3	9,089-	9-
1989	94,432	10,211	11	8,239	9	1,972-	2-
1990	97,222	13,457	14	3,043	3	10,414-	11-
1991	128,704	13,684	11	1,036	1	12,648-	10-
1992	65,776	7,373	11	769	1	6,604-	10-
1993	158,713	28,949	18	3,640	2	25,309-	16-
1994	114,328	23,663	21	3,265	3	20,398-	18-
1995	38,790	8,811	23		0	8,811-	23-
1996	218,924	36,882	17	17,616	8	19,266-	9-
1997	131,167	18,285	14	3,660	3	14,625-	11-
1998	561,410	45,748	8	21,613	4	24,135-	4-
1999	396,247	30,016	8	14,578	4	15,438-	4-
2000	133,852	23,305	17	3,200	2	20,105-	15-
2001	335,499	3,018	1		0	3,018-	1-
2002	553,122	64,943	12	2,759	0	62,184-	11-
2003	225,792	28,102	12		0	28,102-	12-
2004	347,193	18,204	5		0	18,204-	5-
2005	304,447	42,638	14		0	42,638-	14-
2006	219,543	38,204	17	4,331	2	33,873-	15-
TOTAL	5,479,177	625,595	11	203,948	4	421,647-	8-

COLUMBIA GAS OF OHIO, INC.

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

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	60,926	5,548	9	22,998	38	17,450	29
69-71	54,997	4,723	9	16,870	31	12,147	22
70-72	61,668	5,087	8	12,745	21	7,658	12
71-73	59,472	5,101	9	13,286	22	8,185	14
72-74	47,611	4,141	9	8,941	19	4,800	10
73-75	34,451	2,983	9	5,636	16	2,653	8
74-76	27,040	2,263	8	1,381	5	882-	3-
75-77	33,372	3,029	9	1,683	5	1,346-	4-
76-78	28,344	3,012	11	1,158	4	1,854-	7-
77-79	32,667	3,434	11	349	1	3,085-	9-
78-80	44,649	5,289	12	622	1	4,667-	10-
79-81	56,589	6,898	12	264-	0	7,162-	13-
80-82	61,257	8,293	14	4,268-	7-	12,561-	21-
81-83	71,480	9,969	14	4,328-	6-	14,297-	20-
82-84	73,307	11,200	15	2,356-	3-	13,556-	18-
83-85	92,318	15,329	17	4,296	5	11,033-	12-
84-86	95,382	16,914	18	1,984-	2-	18,898-	20-
85-87	118,986	19,344	16	2,264	2	17,080-	14-
86-88	117,659	16,734	14	691	1	16,043-	14-
87-89	111,969	13,862	12	8,560	8	5,302-	5-
88-90	98,693	11,919	12	4,761	5	7,158-	7-
89-91	106,786	12,451	12	4,106	4	8,345-	8-
90-92	97,234	11,505	12	1,616	2	9,889-	10-
91-93	117,731	16,668	14	1,815	2	14,853-	13-
92-94	112,939	19,995	18	2,558	2	17,437-	15-
93-95	103,944	20,474	20	2,302	2	18,172-	17-
94-96	124,014	23,118	19	6,960	6	16,158-	13-
95-97	129,627	21,326	16	7,092	5	14,234-	11-
96-98	303,834	33,638	11	14,297	5	19,341-	6-
97-99	362,941	31,350	9	13,284	4	18,066-	5-
98-00	363,836	33,023	9	13,130	4	19,893-	5-
99-01	288,533	18,780	7	5,926	2	12,854-	4-
00-02	340,824	30,422	9	1,986	1	28,436-	8-
01-03	371,471	32,021	9	920	0	31,101-	8-
02-04	375,369	37,083	10	920	0	36,163-	10-
03-05	292,477	29,648	10		0	29,648-	10-
04-06	290,394	33,015	11	1,444	0	31,571-	11-
FIVE-YEAR AVERAGE							
02-06	330,019	38,418	12	1,418	0	37,000-	11-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	2,666	163	6	1,809	68	1,646	62
1969				152		152	
1970							
1971							
1972							
1973							
1974		9				9-	
1975	1,978	94	5	1,805	91	1,711	87
1976	5,670	315	6	10	0	305-	5-
1977	6,040	1,354	22	2	0	1,352-	22-
1978							
1979	22,248	18,884	85		0	18,884-	85-
1980							
1981							
1982							
1983							
1984	56		0		0		0
1985							
1986							
1987	216		0		0		0
1988	884	349	39		0	349-	39-
1989							
1990							
1991	323		0		0		0
1992							
1993	92,485	621	1		0	621-	1-
1994	12,898	1,145	9		0	1,145-	9-
1995	217	11	5	168	77	157	72
1996							
1997							
1998							
1999							
2000	346		0		0		0
2001							
2002	113,251		0		0		0
2003							
2004	389	8,376		1,966	505	6,410-	
2005	65,168		0	3,380	5	3,380	5
2006	34,241		0		0		0
TOTAL	359,076	31,321	9	9,292	3	22,029-	6-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
68-70	889	54	6	654	74	600	67
69-71				51		51	
70-72							
71-73							
72-74		3				3-	
73-75	659	35	5	602	91	567	86
74-76	2,549	140	5	605	24	465	18
75-77	4,562	588	13	606	13	18	0
76-78	3,903	556	14	4	0	552-	14-
77-79	9,429	6,746	72	1	0	6,745-	72-
78-80	7,416	6,295	85		0	6,295-	85-
79-81	7,416	6,295	85		0	6,295-	85-
80-82							
81-83							
82-84	19		0		0		0
83-85	19		0		0		0
84-86	19		0		0		0
85-87	72		0		0		0
86-88	367	116	32		0	116-	32-
87-89	367	116	32		0	116-	32-
88-90	295	116	39		0	116-	39-
89-91	108		0		0		0
90-92	108		0		0		0
91-93	30,936	207	1		0	207-	1-
92-94	35,128	589	2		0	589-	2-
93-95	35,200	592	2	56	0	536-	2-
94-96	4,372	385	9	56	1	329-	8-
95-97	72	4	6	56	78	52	72
96-98							
97-99							
98-00	115		0		0		0
99-01	115		0		0		0
00-02	37,866		0		0		0
01-03	37,750		0		0		0
02-04	37,880	2,792	7	655	2	2,137-	6-
03-05	21,852	2,792	13	1,782	8	1,010-	5-
04-06	33,266	2,792	8	1,782	5	1,010-	3-
FIVE-YEAR AVERAGE							
02-06	42,610	1,675	4	1,069	3	606-	1-

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SVCS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	14,473	267	2	2,420	17	2,153	15
1969	10,856	262	2	1,400	13	1,138	10
1970	109		0		0		0
1971	341	107	31	60	18	47-	14-
1972	34,032	76	0	1	0	75-	0
1973	49,294	132	0	1,628	3	1,496	3
1974	14,564	201	1	792	5	591	4
1975	59,486	741	1	1,078	2	337	1
1976	28,531	579	2	3,053	11	2,474	9
1977	194,602	2,839	1	2,195	1	644-	0
1978	46,549	518	1	80	0	438-	1-
1979	63,893	869	1	1,060	2	191	0
1980	49,381	1,716	3	1,520	3	196-	0
1981	56,726	2,388	4	1,125	2	1,263-	2-
1982	60,548	3,418	6	275	0	3,143-	5-
1983	245,844	4,893	2	70	0	4,823-	2-
1984	77,443	4,589	6	80	0	4,509-	6-
1985	47,299	3,050	6		0	3,050-	6-
1986	41,061	2,835	7		0	2,835-	7-
1987	439,413	6,163	1	1	0	6,162-	1-
1988	58,063	10,420	18	1	0	10,419-	18-
1989	84,583	3,023	4	400	0	2,623-	3-
1990	36,231	3,021	8	120	0	2,901-	8-
1991	306,318	10,166	3	3,449	1	6,717-	2-
1992	19,261	551	3	500	3	51-	0
1993	222,264	4,935	2	940	0	3,995-	2-
1994	8,272	108	1		0	108-	1-
1995	90,591	2,201	2		0	2,201-	2-
1996	720,908	3,734	1	1,325	0	2,409-	0
1997	6,238		0	4,610	74	4,610	74
1998	166,064	683	0	66,966	40	66,283	40
1999	108,504	2,442	2	1,966	2	476-	0
2000	808,376	22,143	3	38,543	5	16,400	2
2001	6,973	8,503	122		0	8,503-	122-
2002	255,862	6,189	2	13,520	5	7,331	3
2003	7,990	173	2		0	173-	2-
2004							
2005							
2006							
TOTAL	4,440,943	113,935	3	149,178	3	35,243	1

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SVCS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
68-70	8,479	176	2	1,273	15	1,097	13
69-71	3,769	123	3	487	13	364	10
70-72	11,494	61	1	20	0	41-	0
71-73	27,889	105	0	563	2	458	2
72-74	32,630	136	0	807	2	671	2
73-75	41,114	358	1	1,166	3	808	2
74-76	34,193	507	1	1,641	5	1,134	3
75-77	94,206	1,386	1	2,109	2	723	1
76-78	89,894	1,312	1	1,776	2	464	1
77-79	101,681	1,408	1	1,112	1	296-	0
78-80	53,274	1,034	2	887	2	147-	0
79-81	56,667	1,658	3	1,235	2	423-	1-
80-82	55,552	2,507	5	973	2	1,534-	3-
81-83	121,039	3,566	3	490	0	3,076-	3-
82-84	127,945	4,300	3	142	0	4,158-	3-
83-85	123,529	4,177	3	50	0	4,127-	3-
84-86	55,268	3,491	6	27	0	3,464-	6-
85-87	175,924	4,016	2		0	4,016-	2-
86-88	179,512	6,473	4	1	0	6,472-	4-
87-89	194,020	6,535	3	134	0	6,401-	3-
88-90	59,626	5,488	9	174	0	5,314-	9-
89-91	142,377	5,403	4	1,323	1	4,080-	3-
90-92	120,603	4,579	4	1,356	1	3,223-	3-
91-93	182,614	5,217	3	1,630	1	3,587-	2-
92-94	83,265	1,864	2	480	1	1,384-	2-
93-95	107,042	2,415	2	313	0	2,102-	2-
94-96	273,257	2,014	1	442	0	1,572-	1-
95-97	272,579	1,978	1	1,978	1		0
96-98	297,737	1,472	0	24,301	8	22,829	8
97-99	93,602	1,042	1	24,514	26	23,472	25
98-00	360,981	8,423	2	35,825	10	27,402	8
99-01	307,951	11,029	4	13,503	4	2,474	1
00-02	357,070	12,278	3	17,354	5	5,076	1
01-03	90,275	4,955	5	4,507	5	448-	0
02-04	87,951	2,121	2	4,507	5	2,386	3
03-05	2,663	58	2		0	58-	2-
04-06							
FIVE-YEAR AVERAGE							
02-06	52,770	1,272	2	2,704	5	1,432	3

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIP - CNG FACILITIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	28,858		0		0		0
1994	1,858		0	6,527-	351-	6,527-	351-
1995	391,446	148,186	38		0	148,186-	38-
1996							
1997							
1998	790,766	29,985	4		0	29,985-	4-
1999	174,711	40	0		0	40-	0
2000	417,833		0	38,816	9	38,816	9
2001	123,389		0	65,000	53	65,000	53
2002							
2003							
2004	2,500,118		0		0		0
2005							
2006							
TOTAL	4,428,979	178,211	4	97,289	2	80,922-	2-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
93-95	140,720	49,395	35	2,176-	2-	51,571-	37-
94-96	131,101	49,395	38	2,176-	2-	51,571-	39-
95-97	130,482	49,395	38		0	49,395-	38-
96-98	263,589	9,995	4		0	9,995-	4-
97-99	321,826	10,009	3		0	10,009-	3-
98-00	461,103	10,008	2	12,939	3	2,931	1
99-01	238,644	13	0	34,605	15	34,592	14
00-02	180,407		0	34,605	19	34,605	19
01-03	41,130		0	21,667	53	21,667	53
02-04	833,373		0		0		0
03-05	833,373		0		0		0
04-06	833,373		0		0		0

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
02-06	500,024		0		0		0

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1968	253,158		0	58,655	23	58,655	23
1969	181,573		0	54,405	30	54,405	30
1970	270,965		0	55,300	20	55,300	20
1971	285,751		0	48,560	17	48,560	17
1972	190,722		0	29,700	16	29,700	16
1973	220,277		0	50,565	23	50,565	23
1974							
1975	580,331		0	146,154	25	146,154	25
1976	28,218		0	19,853	70	19,853	70
1977	37,105		0	5,599	15	5,599	15
1978	74,460		0	8,173	11	8,173	11
1979	10,987		0	9,608	87	9,608	87
1980	86,388		0	3,034	4	3,034	4
1981	51,844		0	13,923	27	13,923	27
1982	41,724		0	10,504	25	10,504	25
1983							
1984	3,090		0	1,528	49	1,528	49
1985	4,180		0	5,415	130	5,415	130
1986				300		300	
1987	1,558		0		0		0
1988							
1989							
1990	7,974		0	425	5	425	5
1991	340,436		0	70,228	21	70,228	21
1992	535,745		0	237,242	44	237,242	44
1993	286,640		0	100,714	35	100,714	35
1994	359,468		0	129,129	36	129,129	36
1995	246,221		0	94,712	38	94,712	38
1996	261,925		0	122,090	47	122,090	47
1997	311,764		0	44,516	14	44,516	14
1998	24,469	25,268	103	1,200	5	24,068-	98-
1999	490,829	643-	0	300,652	61	301,295	61
2000							
2001							
2002	1,068,656	42,800-	4-	437,116	41	479,916	45
2003	133,505		0	4,528	3	4,528	3
2004	76,162	9,921-	13-	133,123	175	143,044	188
2005	177,742		0	88,199	50	88,199	50
2006	614,666		0	155,953	25	155,953	25
TOTAL	7,258,533	28,096-	0	2,441,103	34	2,469,199	34

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
68-70	235,232		0	56,120	24	56,120	24
69-71	246,096		0	52,755	21	52,755	21
70-72	249,146		0	44,520	18	44,520	18
71-73	232,250		0	42,942	18	42,942	18
72-74	137,000		0	26,755	20	26,755	20
73-75	266,869		0	65,573	25	65,573	25
74-76	202,850		0	55,336	27	55,336	27
75-77	215,218		0	57,202	27	57,202	27
76-78	46,594		0	11,208	24	11,208	24
77-79	40,851		0	7,793	19	7,793	19
78-80	57,278		0	6,939	12	6,939	12
79-81	49,740		0	8,855	18	8,855	18
80-82	59,985		0	9,154	15	9,154	15
81-83	31,189		0	8,142	26	8,142	26
82-84	14,938		0	4,011	27	4,011	27
83-85	2,423		0	2,314	96	2,314	96
84-86	2,423		0	2,414	100	2,414	100
85-87	1,913		0	1,905	100	1,905	100
86-88	519		0	100	19	100	19
87-89	519		0		0		0
88-90	2,658		0	142	5	142	5
89-91	116,137		0	23,551	20	23,551	20
90-92	294,718		0	102,632	35	102,632	35
91-93	387,607		0	136,061	35	136,061	35
92-94	393,951		0	155,695	40	155,695	40
93-95	297,443		0	108,185	36	108,185	36
94-96	289,205		0	115,310	40	115,310	40
95-97	273,303		0	87,106	32	87,106	32
96-98	199,386	8,423	4	55,935	28	47,512	24
97-99	275,688	8,208	3	115,456	42	107,248	39
98-00	171,766	8,208	5	100,617	59	92,409	54
99-01	163,610	214-	0	100,217	61	100,431	61
00-02	356,219	14,267-	4-	145,705	41	159,972	45
01-03	400,720	14,267-	4-	147,215	37	161,482	40
02-04	426,108	17,574-	4-	191,589	45	209,163	49
03-05	129,136	3,307-	3-	75,284	58	78,591	61
04-06	289,523	3,307-	1-	125,759	43	129,066	45
FIVE-YEAR AVERAGE							
02-06	414,146	10,544-	3-	163,784	40	174,328	42

III-121 DEPRECIATION CALCULATIONS

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

SURVIVOR CURVE.. IOWA 55-R2
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
1891	140.00					1.0000	210
1900	124.00					1.0000	186
1903	220.09					1.0000	330
1904	110.78					1.0000	166
1906	93.83	55.00	1.82	2.56	0.42	.9924	140
1910	222.00	55.00	1.82	6.06	1.46	.9735	324
1911	325.00	55.00	1.82	8.87	1.72	.9687	472
1912	4,243.51	55.00	1.82	115.85	2.00	.9636	6,134
1913	199.24	55.00	1.82	5.44	2.27	.9587	287
1914	927.73	55.00	1.82	25.33	2.54	.9538	1,327
1915	113.30	55.00	1.82	3.09	2.82	.9487	161
1916	92.00	55.00	1.82	2.51	3.10	.9436	130
1917	137.66	55.00	1.82	3.76	3.39	.9384	194
1918	338.56	55.00	1.82	9.24	3.68	.9331	474
1919	223.75	55.00	1.82	6.11	3.96	.9280	311
1920	277.60	55.00	1.82	7.58	4.25	.9227	384
1921	76.31	55.00	1.82	2.08	4.54	.9175	105
1922	340.94	55.00	1.82	9.31	4.83	.9122	467
1923	501.74	55.00	1.82	13.70	5.12	.9069	683
1924	408.71	55.00	1.82	11.16	5.41	.9016	553
1925	257.51	55.00	1.82	7.03	5.70	.8964	346
1926	990.25	55.00	1.82	27.03	5.99	.8911	1,324
1927	3,478.50	55.00	1.82	94.96	6.29	.8856	4,621
1928	5,527.40	55.00	1.82	150.90	6.58	.8804	7,299
1929	11,644.49	55.00	1.82	317.89	6.88	.8749	15,282
1930	4,778.46	55.00	1.82	130.45	7.18	.8695	6,232
1931	2,829.28	55.00	1.82	77.24	7.48	.8640	3,667
1932	1,439.21	55.00	1.82	39.29	7.78	.8585	1,853
1933	2,136.36	55.00	1.82	58.32	8.09	.8529	2,733
1934	2,709.62	55.00	1.82	73.97	8.41	.8471	3,443
1935	2,891.03	55.00	1.82	78.93	8.73	.8413	3,648
1936	7,148.80	55.00	1.82	195.16	9.06	.8353	8,957
1937	4,199.18	55.00	1.82	114.64	9.39	.8293	5,224
1938	3,758.53	55.00	1.82	102.61	9.73	.8231	4,640
1939	4,912.85	55.00	1.82	134.12	10.08	.8167	6,018
1940	5,818.22	55.00	1.82	158.84	10.43	.8104	7,073
1941	3,359.47	55.00	1.82	91.71	10.80	.8036	4,050
1942	3,193.04	55.00	1.82	87.17	11.17	.7969	3,817

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -50							
1943	518.05	55.00	1.82	14.14	11.55	.7900	614
1944	1,006.19	55.00	1.82	27.47	11.95	.7827	1,181
1945	869.57	55.00	1.82	23.74	12.35	.7755	1,012
1946	2,054.34	55.00	1.82	56.08	12.76	.7680	2,367
1947	1,104.57	55.00	1.82	30.15	13.18	.7604	1,260
1948	14,945.25	55.00	1.82	408.01	13.62	.7524	16,867
1949	15,825.83	55.00	1.82	432.05	14.06	.7444	17,671
1950	10,616.28	55.00	1.82	289.82	14.51	.7362	11,724
1951	37,722.03	55.00	1.82	1,029.81	14.98	.7276	41,170
1952	40,412.87	55.00	1.82	1,103.27	15.45	.7191	43,591
1953	16,488.42	55.00	1.82	450.13	15.94	.7102	17,565
1954	26,408.75	55.00	1.82	720.96	16.44	.7011	27,773
1955	62,122.90	55.00	1.82	1,695.96	16.95	.6918	64,465
1956	72,551.94	55.00	1.82	1,980.67	17.47	.6824	74,264
1957	47,845.46	55.00	1.82	1,306.18	17.99	.6729	48,293
1958	61,077.52	55.00	1.82	1,667.42	18.54	.6629	60,732
1959	76,024.26	55.00	1.82	2,075.46	19.09	.6529	74,454
1960	78,276.28	55.00	1.82	2,136.94	19.65	.6427	75,462
1961	93,250.02	55.00	1.82	2,545.73	20.22	.6324	88,457
1962	119,630.23	55.00	1.82	3,265.91	20.80	.6218	111,579
1963	120,438.16	55.00	1.82	3,287.96	21.40	.6109	110,364
1964	99,868.98	55.00	1.82	2,726.42	22.00	.6000	89,882
1965	74,366.15	55.00	1.82	2,030.20	22.61	.5889	65,691
1966	58,626.61	55.00	1.82	1,600.51	23.23	.5776	50,794
1967	89,388.90	55.00	1.82	2,440.32	23.87	.5660	75,891
1968	79,341.41	55.00	1.82	2,166.02	24.51	.5544	65,980
1969	81,468.40	55.00	1.82	2,224.09	25.16	.5425	66,295
1970	86,990.50	55.00	1.82	2,374.84	25.82	.5305	69,223
1971	101,904.90	55.00	1.82	2,782.00	26.49	.5184	79,241
1972	79,521.49	55.00	1.82	2,170.94	27.17	.5060	60,357
1973	62,775.83	55.00	1.82	1,713.78	27.85	.4936	46,479
1974	35,731.11	55.00	1.82	975.46	28.55	.4809	25,775
1975	24,732.32	55.00	1.82	675.19	29.25	.4682	17,370
1976	25,824.31	55.00	1.82	705.00	29.96	.4553	17,637
1977	40,080.03	55.00	1.82	1,094.18	30.68	.4422	26,585
1978	61,368.21	55.00	1.82	1,675.35	31.41	.4289	39,481
1979	16,765.46	55.00	1.82	457.70	32.15	.4155	10,449
1980	46,886.66	55.00	1.82	1,280.01	32.89	.4020	28,273

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEAS & REG

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -50							
1981	76,303.69	55.00	1.82	2,083.09	33.64	.3884	44,455
1982	80,187.29	55.00	1.82	2,189.11	34.40	.3745	45,045
1983	64,030.61	55.00	1.82	1,748.04	35.17	.3605	34,625
1984	50,789.68	55.00	1.82	1,386.56	35.94	.3465	26,398
1985	90,087.19	55.00	1.82	2,459.38	36.72	.3324	44,917
1986	123,034.10	55.00	1.82	3,358.83	37.51	.3180	58,687
1987	50,120.06	55.00	1.82	1,368.28	38.31	.3035	22,817
1988	99,907.71	55.00	1.82	2,727.48	39.11	.2889	43,295
1989	48,492.03	55.00	1.82	1,323.83	39.92	.2742	19,945
1990	42,868.06	55.00	1.82	1,170.30	40.73	.2595	16,686
1991	21,541.38	55.00	1.82	588.08	41.55	.2445	7,900
1992	87,365.84	55.00	1.82	2,385.09	42.38	.2295	30,076
1993	97,026.48	55.00	1.82	2,648.82	43.21	.2144	31,204
1994	73,134.48	55.00	1.82	1,996.57	44.05	.1991	21,842
1995	114,444.45	55.00	1.82	3,124.33	44.89	.1838	31,552
1996	173,612.93	55.00	1.82	4,739.63	45.75	.1682	43,803
1997	115,021.90	55.00	1.82	3,140.10	46.60	.1527	26,346
1998	154,703.25	55.00	1.82	4,223.40	47.46	.1371	31,815
1999	117,959.07	55.00	1.82	3,220.28	48.33	.1213	21,463
2000	115,579.99	55.00	1.82	3,155.33	49.21	.1053	18,256
2001	11,973.60	55.00	1.82	326.88	50.08	.0895	1,607
2002	133,334.20	55.00	1.82	3,640.02	50.97	.0733	14,660
2003	56,471.64	55.00	1.82	1,541.68	51.85	.0573	4,854
2004	238,938.77	55.00	1.82	6,523.03	52.75	.0409	14,659
2005	225,856.76	55.00	1.82	6,165.89	53.65	.0245	8,300
2006	365,250.64	55.00	1.82	9,971.34	54.55	.0082	4,493
	4,873,054.94			133,018.15			2,499,233

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.73

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.56 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL M&R

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. -50							
1929	262.50	40.00	2.50	9.84	0.96	.9760	384
1937	376.58	40.00	2.50	14.12	3.49	.9127	516
1938	379.94	40.00	2.50	14.25	3.79	.9052	516
1939	390.40	40.00	2.50	14.64	4.09	.8977	526
1940	723.37	40.00	2.50	27.13	4.40	.8900	966
1941	2,012.11	40.00	2.50	75.45	4.70	.8825	2,664
1942	1,659.73	40.00	2.50	62.24	5.02	.8745	2,177
1944	817.87	40.00	2.50	30.67	5.66	.8585	1,053
1945	516.15	40.00	2.50	19.36	5.99	.8502	658
1946	943.83	40.00	2.50	35.39	6.33	.8417	1,192
1947	312.07	40.00	2.50	11.70	6.67	.8332	390
1948	801.40	40.00	2.50	30.05	7.02	.8245	991
1949	929.96	40.00	2.50	34.87	7.37	.8157	1,138
1950	3,163.55	40.00	2.50	118.63	7.73	.8067	3,828
1951	1,757.79	40.00	2.50	65.92	8.10	.7975	2,103
1954	1,580.23	40.00	2.50	59.26	9.24	.7690	1,823
1955	1,906.95	40.00	2.50	71.51	9.63	.7592	2,172
1957	138.78	40.00	2.50	5.20	10.44	.7390	154
1962	1,124.80	40.00	2.50	42.18	12.59	.6852	1,156
1965	911.23	40.00	2.50	34.17	13.97	.6507	889
1967	955.72	40.00	2.50	35.84	14.93	.6267	898
1982	35,789.14	40.00	2.50	1,342.09	23.26	.4185	22,467
1984	4,272.18	40.00	2.50	160.21	24.51	.3872	2,481
1988	8,103.17	40.00	2.50	303.87	27.09	.3227	3,922
	69,829.45			2,618.59			55,064

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.75

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
IRONTON AREA OFFICE - NORTH SEVENTH STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
1962	4,698.77	61.02	1.64	77.06	24.35	.6010	2,824
1966	3,131.32	58.89	1.70	53.23	24.78	.5792	1,814
1981	22,254.81	49.42	2.02	449.55	26.29	.4680	10,415
1982	23,586.94	48.71	2.05	483.53	26.39	.4582	10,808
1983	714.58	47.99	2.08	14.86	26.48	.4482	320
1984	4,616.48	47.26	2.12	97.87	26.58	.4376	2,020
1986	3,800.47	45.77	2.18	82.85	26.77	.4151	1,578
1988	1,956.32	44.24	2.26	44.21	26.95	.3908	765
1992	7,525.66	41.09	2.43	182.87	27.32	.3351	2,522
1993	12,268.73	40.27	2.48	304.26	27.41	.3193	3,917
1994	24,323.00	39.46	2.53	615.37	27.50	.3031	7,372
1995	10,843.53	38.63	2.59	280.85	27.59	.2858	3,099
1997	179,699.05	36.95	2.71	4,869.84	27.77	.2484	44,637
1998	2,872.29	36.10	2.77	79.56	27.86	.2283	656
2005	9,424.89	29.95	3.34	314.79	28.47	.0494	466
	311,716.84			7,950.70			93,213
COLUMBUS CENTRAL AREA OFFICE - BURR AVE							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2015							
NET SALVAGE PERCENT.. 0							
1928	94,340.21	66.76	1.50	1,415.10	7.67	.8851	83,501
1940	43.67	61.53	1.63	0.71	7.85	.8724	38
1941	961.35	61.02	1.64	15.77	7.87	.8710	837
1942	119.95	60.50	1.65	1.98	7.88	.8698	104
1944	54.43	59.44	1.68	0.91	7.90	.8671	47
1945	42.44	58.89	1.70	0.72	7.92	.8655	37
1947	67.39	57.76	1.73	1.17	7.94	.8625	58
1952	383.60	54.76	1.83	7.02	8.00	.8539	328
1954	83.84	53.49	1.87	1.57	8.02	.8501	71
1955	7,049.43	52.83	1.89	133.23	8.03	.8480	5,978
1956	47.78	52.17	1.92	0.92	8.04	.8459	40
1957	6,109.43	51.50	1.94	118.52	8.05	.8437	5,155
1959	123,857.32	50.12	2.00	2,477.15	8.07	.8390	103,916

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
COLUMBUS CENTRAL AREA OFFICE - BURR AVE INTERIM SURVIVOR CURVE.. IOWA 75-S0.5 PROBABLE RETIREMENT YEAR.. 6-2015 NET SALVAGE PERCENT.. 0							
1960	50,538.38	49.42	2.02	1,020.88	8.08	.8365	42,275
1961	3,512.55	48.71	2.05	72.01	8.09	.8339	2,929
1962	26,139.25	47.99	2.08	543.70	8.11	.8310	21,722
1963	1,987.28	47.26	2.12	42.13	8.11	.8284	1,646
1964	454.67	46.52	2.15	9.78	8.12	.8255	375
1971	68,970.00	41.09	2.43	1,675.97	8.19	.8007	55,224
1972	19,150.14	40.27	2.48	474.92	8.20	.7964	15,251
1974	10,970.91	38.63	2.59	284.15	8.22	.7872	8,636
1976	15,188.62	36.95	2.71	411.61	8.24	.7770	11,802
1977	18,635.86	36.10	2.77	516.21	8.25	.7715	14,378
1978	800.68	35.24	2.84	22.74	8.25	.7659	613
1979	1,325.72	34.38	2.91	38.58	8.26	.7597	1,007
1981	53,433.05	32.63	3.06	1,635.05	8.28	.7462	39,872
1982	26,650.60	31.74	3.15	839.49	8.29	.7388	19,689
1983	73,113.44	30.85	3.24	2,368.88	8.30	.7310	53,446
1988	50,424.49	26.30	3.80	1,916.13	8.34	.6829	34,435
1990	6,186.81	24.44	4.09	253.04	8.35	.6583	4,073
1992	16,526.68	22.56	4.43	732.13	8.37	.6290	10,395
1993	87,901.08	21.62	4.63	4,069.82	8.38	.6124	53,831
1994	71,793.83	20.66	4.84	3,474.82	8.38	.5944	42,674
1995	11,384.83	19.71	5.07	577.21	8.39	.5743	6,538
1996	166,229.71	18.75	5.33	8,860.04	8.40	.5520	91,759
1997	28,626.98	17.79	5.62	1,608.84	8.41	.5273	15,095
2004	104,048.53	10.95	9.13	9,499.63	8.46	.2274	23,661
2006	416.57	8.97	11.15	46.45	8.47	.0557	23
	1,147,571.50			45,168.98			771,459
TOLEDO AREA OFFICE - SOUTH ERIE STREET INTERIM SURVIVOR CURVE.. IOWA 75-S0.5 PROBABLE RETIREMENT YEAR.. 6-2037 NET SALVAGE PERCENT.. 0							
1947	108,547.67	67.83	1.47	1,595.65	23.14	.6589	71,522
1948	197,670.81	67.49	1.48	2,925.53	23.27	.6552	129,514
1949	34.19	67.13	1.49	0.51	23.40	.6514	22

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
TOLEDO AREA OFFICE - SOUTH ERIE STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
1950	662.84	66.76	1.50	9.94	23.53	.6475	429
1951	327.72	66.38	1.51	4.95	23.65	.6437	211
1957	167.97	63.89	1.57	2.64	24.39	.6183	104
1959	44,502.49	62.98	1.59	707.59	24.63	.6089	27,098
1960	24,893.73	62.50	1.60	398.30	24.75	.6040	15,036
1962	1,668.69	61.53	1.63	27.20	24.98	.5940	991
1964	2,429.99	60.50	1.65	40.09	25.21	.5833	1,417
1965	1,242.83	59.98	1.67	20.76	25.32	.5779	718
1966	411.16	59.44	1.68	6.91	25.43	.5722	235
1970	2,004.14	57.18	1.75	35.07	25.88	.5474	1,097
1974	3,770.83	54.76	1.83	69.01	26.31	.5195	1,959
1976	10,551.88	53.49	1.87	197.32	26.52	.5042	5,320
1978	5,835.47	52.17	1.92	112.04	26.73	.4876	2,845
1979	17,534.39	51.50	1.94	340.17	26.84	.4788	8,395
1982	178,676.77	49.42	2.02	3,609.27	27.14	.4508	80,547
1984	8,306.18	47.99	2.08	172.77	27.35	.4301	3,572
1985	3,902.40	47.26	2.12	82.73	27.45	.4192	1,636
1986	9,056.20	46.52	2.15	194.71	27.55	.4078	3,693
1987	203,801.44	45.77	2.18	4,442.87	27.65	.3959	80,685
1988	35,654.93	45.01	2.22	791.54	27.75	.3835	13,674
1989	21,299.56	44.24	2.26	481.37	27.85	.3705	7,891
1990	2,950.15	43.47	2.30	67.85	27.95	.3570	1,053
1991	242,211.05	42.68	2.34	5,667.74	28.05	.3428	83,030
1993	30,484.25	41.09	2.43	740.77	28.24	.3127	9,532
1994	22,322.74	40.27	2.48	553.60	28.34	.2963	6,614
1995	81,836.34	39.46	2.53	2,070.46	28.43	.2795	22,873
1996	654,995.44	38.63	2.59	16,964.38	28.53	.2615	171,281
1997	51,551.52	37.79	2.65	1,366.12	28.62	.2427	12,512
1998	251,649.84	36.95	2.71	6,819.71	28.72	.2227	56,042
1999	18,119.87	36.10	2.77	501.92	28.81	.2019	3,658
2000	1,115,259.62	35.24	2.84	31,673.37	28.90	.1799	200,635
2001	132,483.43	34.38	2.91	3,855.27	29.00	.1565	20,734
2002	41,342.75	33.51	2.98	1,232.01	29.09	.1319	5,453
2004	328,627.98	31.74	3.15	10,351.78	29.27	.0778	25,567
2005	23,206.30	30.85	3.24	751.88	29.36	.0483	1,121
2006	18,465.17	29.95	3.34	616.74	29.46	.0164	303
	3,898,460.73			99,502.54			1,079,019

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
ELYRIA SERVICE CENTER - WALNUT STREET INTERIM SURVIVOR CURVE.. IOWA 75-S0.5 PROBABLE RETIREMENT YEAR.. 6-2011 NET SALVAGE PERCENT.. 0							
1951	104,398.06	52.83	1.89	1,973.12	4.36	.9175	95,785
1952	3,494.00	52.17	1.92	67.08	4.36	.9164	3,202
1960	851.27	46.52	2.15	18.30	4.39	.9056	771
1965	98,232.76	42.68	2.34	2,298.65	4.40	.8969	88,105
1966	1,069.54	41.89	2.39	25.56	4.40	.8950	957
1973	12,889.98	36.10	2.77	357.05	4.42	.8776	11,312
1975	10,396.68	34.38	2.91	302.54	4.43	.8711	9,057
1979	838.00	30.85	3.24	27.15	4.44	.8561	717
1981	9,171.28	29.05	3.44	315.49	4.44	.8472	7,770
1984	2,344.79	26.30	3.80	89.10	4.45	.8308	1,948
1985	31,292.27	25.38	3.94	1,232.92	4.45	.8247	25,807
1986	682.25	24.44	4.09	27.90	4.45	.8179	558
1988	21,195.18	22.56	4.43	938.95	4.46	.8023	17,005
1991	3,669.22	19.71	5.07	186.03	4.46	.7737	2,839
1993	82,528.28	17.79	5.62	4,638.09	4.47	.7487	61,789
1994	2,900.00	16.82	5.95	172.55	4.47	.7342	2,129
2004	76,211.44	6.99	14.31	10,905.86	4.49	.3577	27,261
	462,165.00			23,576.34			357,012
MARION AREA OFFICE - LEADER STREET INTERIM SURVIVOR CURVE.. IOWA 75-S0.5 PROBABLE RETIREMENT YEAR.. 6-2012 NET SALVAGE PERCENT.. 0							
1952	88,517.60	52.83	1.89	1,672.98	5.29	.8999	79,657
1953	2,740.02	52.17	1.92	52.61	5.30	.8984	2,462
1957	266.25	49.42	2.02	5.38	5.31	.8926	238
1958	2,990.00	48.71	2.05	61.30	5.32	.8908	2,663
1962	14,619.29	45.77	2.18	318.70	5.34	.8833	12,913
1963	389.90	45.01	2.22	8.66	5.34	.8814	344
1969	5,707.81	40.27	2.48	141.55	5.37	.8667	4,947
1979	9,591.38	31.74	3.15	302.13	5.40	.8299	7,960
1980	25,709.61	30.85	3.24	832.99	5.41	.8246	21,200
1981	4,694.32	29.95	3.34	156.79	5.41	.8194	3,847
1982	7,199.54	29.05	3.44	247.66	5.41	.8138	5,859

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
MARION AREA OFFICE - LEADER STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2012							
NET SALVAGE PERCENT.. 0							
1986	3,377.42	25.38	3.94	133.07	5.43	.7861	2,655
1987	6,122.22	24.44	4.09	250.40	5.43	.7778	4,762
1988	4,924.12	23.51	4.25	209.28	5.43	.7690	3,787
1989	55,710.89	22.56	4.43	2,467.99	5.44	.7589	42,279
1991	3,892.03	20.66	4.84	188.37	5.44	.7367	2,867
1993	20,231.49	18.75	5.33	1,078.34	5.45	.7093	14,350
1994	313.64	17.79	5.62	17.63	5.45	.6936	218
1996	35,378.86	15.85	6.31	2,232.41	5.46	.6555	23,191
1999	96,587.46	12.92	7.74	7,475.87	5.47	.5766	55,692
	388,963.85			17,854.11			291,891
COSHOCTON AREA OFFICE - NORTH THIRD STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
1983	219,726.21	49.42	2.02	4,438.47	28.00	.4334	95,229
1994	15,822.39	41.09	2.43	384.48	29.16	.2903	4,593
1995	4,956.81	40.27	2.48	122.93	29.26	.2734	1,355
1996	92,905.71	39.46	2.53	2,350.51	29.36	.2560	23,784
	333,411.12			7,296.39			124,961
COLUMBUS CENTRAL AREA OFFICE - GOODALE BOULEVARD							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2035							
NET SALVAGE PERCENT.. 0							
1960	27,809.25	61.53	1.63	453.29	23.50	.6181	17,189
1961	3,520.32	61.02	1.64	57.73	23.60	.6132	2,159
1962	10,359.19	60.50	1.65	170.93	23.71	.6081	6,299
1968	5,700.34	57.18	1.75	99.76	24.30	.5750	3,278
1973	71,874.94	54.13	1.85	1,329.69	24.79	.5420	38,956
1975	17,326.07	52.83	1.89	327.46	24.97	.5274	9,138
1977	35,976.24	51.50	1.94	697.94	25.16	.5115	18,402

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
COLUMBUS CENTRAL AREA OFFICE - GOODALE BOULEVARD							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2035							
NET SALVAGE PERCENT.. 0							
1978	30,095.36	50.82	1.97	592.88	25.25	.5031	15,141
1979	39,835.94	50.12	2.00	796.72	25.34	.4944	19,695
1980	103,638.22	49.42	2.02	2,093.49	25.44	.4852	50,285
1981	144,189.28	48.71	2.05	2,955.88	25.53	.4759	68,620
1982	6,688.59	47.99	2.08	139.12	25.62	.4661	3,118
1984	57,857.80	46.52	2.15	1,243.94	25.80	.4454	25,770
1986	47,250.72	45.01	2.22	1,048.97	25.97	.4230	19,987
1987	121,186.60	44.24	2.26	2,738.82	26.06	.4109	49,796
1988	32,289.44	43.47	2.30	742.66	26.15	.3984	12,864
1989	196,089.77	42.68	2.34	4,588.50	26.23	.3854	75,573
1990	57,463.88	41.89	2.39	1,373.39	26.32	.3717	21,359
1992	264,517.02	40.27	2.48	6,560.02	26.49	.3422	90,518
1993	262,820.81	39.46	2.53	6,649.37	26.58	.3264	85,785
1994	238,202.21	38.63	2.59	6,169.44	26.66	.3099	73,819
1995	424,703.07	37.79	2.65	11,254.63	26.75	.2921	124,056
1996	328,985.38	36.95	2.71	8,915.50	26.83	.2739	90,109
1997	276,710.51	36.10	2.77	7,664.88	26.91	.2546	70,450
1998	160,306.95	35.24	2.84	4,552.72	26.99	.2341	37,528
1999	249,178.57	34.38	2.91	7,251.10	27.08	.2123	52,901
2000	18,074.04	33.51	2.98	538.61	27.16	.1895	3,425
2001	124,125.85	32.63	3.06	3,798.25	27.24	.1652	20,506
2002	22,927.74	31.74	3.15	722.22	27.32	.1393	3,194
2004	130,098.80	29.95	3.34	4,345.30	27.48	.0825	10,733
2005	4,190.78	29.05	3.44	144.16	27.56	.0513	215
2006	6,725.00	28.14	3.55	238.74	27.64	.0178	120
	3,520,718.68			90,256.11			1,120,988
SPRINGFIELD AREA OFFICE & GARAGE - WEST MAIN STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
NET SALVAGE PERCENT.. 0							
1935	3,270.45	73.63	1.36	44.48	25.90	.6482	2,120
1940	1,558.84	72.95	1.37	21.36	27.21	.6270	977
1950	214.05	71.01	1.41	3.02	29.67	.5822	125

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SPRINGFIELD AREA OFFICE & GARAGE - WEST MAIN STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
NET SALVAGE PERCENT.. 0							
1973	23,710.28	62.98	1.59	376.99	34.78	.4478	10,617
1978	6,812.19	60.50	1.65	112.40	35.83	.4078	2,778
1986	8,304.48	55.99	1.79	148.65	37.47	.3308	2,747
1987	1,855.72	55.38	1.81	33.59	37.67	.3198	593
1992	1,646.93	52.17	1.92	31.62	38.67	.2588	426
1993	7,020.54	51.50	1.94	136.20	38.86	.2454	1,723
1994	16,262.00	50.82	1.97	320.36	39.06	.2314	3,763
1996	1,508,660.08	49.42	2.02	30,474.93	39.46	.2015	303,995
1998	15,882.91	47.99	2.08	330.36	39.85	.1696	2,694
2002	7,824.99	45.01	2.22	173.71	40.62	.0975	763
2005	4,426.49	42.68	2.34	103.58	41.20	.0347	154
	1,607,449.95			32,311.25			333,475
ATHENS AREA OFFICE - EAST STATE STREET							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
NET SALVAGE PERCENT.. 0							
1994	316,572.35	49.42	2.02	6,394.76	37.64	.2384	75,471
1995	288,887.77	48.71	2.05	5,922.20	37.82	.2236	64,595
1997	4,081.09	47.26	2.12	86.52	38.18	.1921	784
1998	4,474.96	46.52	2.15	96.21	38.36	.1754	785
	614,016.17			12,499.69			141,635
BANGS OPERATING CENTER - COLUMBUS ROAD							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
1995	360,247.15	49.42	2.02	7,276.99	38.55	.2200	79,254

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
COLUMBUS NORTHEAST AREA OFFICE - JOHNNY APPLESEED CT.							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
NET SALVAGE PERCENT.. 0							
2001	1,915,564.85	49.42	2.02	38,694.41	44.09	.1079	206,689
NORTHEAST OPERATIONS (ELYRIA/LORAIN AREA) - N RIDGE RD EAST							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
NET SALVAGE PERCENT.. 0							
2001	2,336,666.43	49.42	2.02	47,200.66	44.09	.1079	252,126
2002	30,769.98	48.71	2.05	630.78	44.33	.0899	2,766
2005	5,034.71	46.52	2.15	108.25	45.03	.0320	161
2006	133.19	45.77	2.18	2.90	45.27	.0109	1
	2,372,604.31			47,942.59			255,054
CANAAN TOWNSHIP - FEDERAL HOCKING							
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2059							
NET SALVAGE PERCENT.. 0							
2004	1,067,193.44	49.42	2.02	21,557.31	46.97	.0496	52,933
OTHER SMALL STRUCTURES							
SURVIVOR CURVE.. IOWA 37-R1							
NET SALVAGE PERCENT.. -50							
1903	2,378.47					1.0000	3,568
1913	326.91					1.0000	490
1914	1,203.32					1.0000	1,805
1924	53.74					1.0000	81
1927	737.99					1.0000	1,107
1928	987.95					1.0000	1,482
1929	1,093.94					1.0000	1,641
1935	662.84	37.00	2.70	26.85	0.95	.9743	969
1941	395.38	37.00	2.70	16.01	2.87	.9224	547
1946	516.43	37.00	2.70	20.92	4.38	.8816	683
1947	327.15	37.00	2.70	13.25	4.69	.8732	429

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
OTHER SMALL STRUCTURES							
SURVIVOR CURVE.. IOWA 37-R1							
NET SALVAGE PERCENT.. -50							
1948	514.57	37.00	2.70	20.84	5.01	.8646	667
1949	67.79	37.00	2.70	2.75	5.34	.8557	87
1955	109.50	37.00	2.70	4.43	7.43	.7992	131
1959	2,579.91	37.00	2.70	104.49	8.96	.7578	2,933
1961	1,464.23	37.00	2.70	59.30	9.77	.7359	1,616
1962	1,068.70	37.00	2.70	43.28	10.19	.7246	1,162
1966	2,475.45	37.00	2.70	100.26	11.94	.6773	2,515
1967	2,315.69	37.00	2.70	93.79	12.40	.6649	2,310
1968	3,371.01	37.00	2.70	136.53	12.87	.6522	3,298
1974	19,113.31	37.00	2.70	774.09	15.87	.5711	16,373
1975	6,965.81	37.00	2.70	282.12	16.40	.5568	5,818
1976	3,678.74	37.00	2.70	148.99	16.94	.5422	2,992
1977	3,355.11	37.00	2.70	135.88	17.50	.5270	2,652
1978	33,776.81	37.00	2.70	1,367.96	18.06	.5119	25,936
1980	677.18	37.00	2.70	27.43	19.21	.4808	488
1982	1,133.24	37.00	2.70	45.90	20.39	.4489	763
1984	15,255.71	37.00	2.70	617.86	21.61	.4159	9,517
1987	11,239.79	37.00	2.70	455.21	23.50	.3649	6,152
1989	79,010.54	37.00	2.70	3,199.93	24.80	.3297	39,075
1991	6,981.99	37.00	2.70	282.77	26.12	.2941	3,080
1992	6,021.91	37.00	2.70	243.89	26.79	.2759	2,492
1993	79,405.98	37.00	2.70	3,215.94	27.46	.2578	30,706
1994	288,972.35	37.00	2.70	11,703.38	28.14	.2395	103,813
1995	16,687.97	37.00	2.70	675.86	28.82	.2211	5,535
1996	44,309.13	37.00	2.70	1,794.52	29.51	.2024	13,452
1997	145,988.52	37.00	2.70	5,912.54	30.20	.1838	40,249
1998	196,722.89	37.00	2.70	7,967.28	30.89	.1651	48,718
1999	53,099.51	37.00	2.70	2,150.53	31.59	.1462	11,645
2000	8,033.98	37.00	2.70	325.38	32.29	.1273	1,534
2002	171,579.88	37.00	2.70	6,948.99	33.72	.0886	22,803
2003	95,476.91	37.00	2.70	3,866.81	34.44	.0692	9,911
2004	817,080.22	37.00	2.70	33,091.75	35.16	.0497	60,913
2005	66,303.45	37.00	2.70	2,685.29	35.89	.0300	2,984
2006	538,898.83	37.00	2.70	21,825.40	36.63	.0100	8,083
	2,732,420.73			110,388.40			503,205
TOTAL	20,732,504.32			562,275.81			5,410,788

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.71

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1955	1,026.33	50.00	2.00	20.53	9.40	.8120	833
1958	3,645.60	50.00	2.00	72.91	10.81	.7838	2,857
1959	1,392.68	50.00	2.00	27.85	11.32	.7736	1,077
1961	2,792.36	50.00	2.00	55.85	12.39	.7522	2,100
1963	56,652.78	50.00	2.00	1,133.06	13.54	.7292	41,311
1965	14,663.49	50.00	2.00	293.27	14.75	.7050	10,338
1966	22,267.84	50.00	2.00	445.36	15.39	.6922	15,414
1967	13,704.94	50.00	2.00	274.10	16.03	.6794	9,311
1968	784.34	50.00	2.00	15.69	16.70	.6660	522
1969	327.07	50.00	2.00	6.54	17.38	.6524	213
1974	3,335.62	50.00	2.00	66.71	20.97	.5806	1,937
1976	8,581.90	50.00	2.00	171.64	22.49	.5502	4,722
1982	75,673.88	50.00	2.00	1,513.48	27.31	.4538	34,341
1983	16,323.21	50.00	2.00	326.46	28.15	.4370	7,133
1985	5,712.99	50.00	2.00	114.26	29.86	.4028	2,301
1986	19,197.80	50.00	2.00	383.96	30.73	.3854	7,399
1987	3,671.41	50.00	2.00	73.43	31.60	.3680	1,351
1990	5,477.31	50.00	2.00	109.55	34.28	.3144	1,722
1993	9,230.31	50.00	2.00	184.61	37.03	.2594	2,394
1995	278,247.86	50.00	2.00	5,564.96	38.89	.2222	61,827
1996	37,263.69	50.00	2.00	745.27	39.84	.2032	7,572
2001	6,761.70	50.00	2.00	135.23	44.62	.1076	728
TOTAL	586,735.11			11,734.72			217,403

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -30							
1901	210,079.89	70.00	1.43	3,905.39	6.74	.9037	246,804
1902	10,781.68	70.00	1.43	200.43	7.03	.8996	12,609
1903	14,803.88	70.00	1.43	275.20	7.32	.8954	17,232
1904	58,788.50	70.00	1.43	1,092.88	7.62	.8911	68,102
1905	59,850.99	70.00	1.43	1,112.63	7.91	.8870	69,014
1906	56,071.77	70.00	1.43	1,042.37	8.20	.8829	64,357
1907	48,904.35	70.00	1.43	909.13	8.50	.8786	55,858
1908	38,315.84	70.00	1.43	712.29	8.79	.8744	43,554
1909	27,114.70	70.00	1.43	504.06	9.09	.8701	30,670
1910	26,205.86	70.00	1.43	487.17	9.40	.8657	29,492
1911	45,029.65	70.00	1.43	837.10	9.70	.8614	50,425
1912	183,215.59	70.00	1.43	3,405.98	10.01	.8570	204,120
1913	255,469.06	70.00	1.43	4,749.17	10.32	.8526	283,157
1914	45,569.07	70.00	1.43	847.13	10.63	.8481	50,241
1915	147,458.57	70.00	1.43	2,741.25	10.95	.8436	161,715
1916	71,430.58	70.00	1.43	1,327.89	11.27	.8390	77,909
1917	400,362.99	70.00	1.43	7,442.75	11.60	.8343	434,230
1918	46,374.20	70.00	1.43	862.10	11.93	.8296	50,014
1919	67,749.96	70.00	1.43	1,259.47	12.27	.8247	72,635
1920	53,022.95	70.00	1.43	985.70	12.62	.8197	56,502
1921	75,319.66	70.00	1.43	1,400.19	12.97	.8147	79,772
1922	127,097.37	70.00	1.43	2,362.74	13.33	.8096	133,767
1923	253,342.37	70.00	1.43	4,709.63	13.69	.8044	264,925
1924	241,281.78	70.00	1.43	4,485.43	14.06	.7991	250,651
1925	202,748.35	70.00	1.43	3,769.09	14.44	.7937	209,198
1926	422,384.07	70.00	1.43	7,852.12	14.83	.7881	432,745
1927	745,780.46	70.00	1.43	13,864.06	15.22	.7826	758,742
1928	1,194,960.65	70.00	1.43	22,214.32	15.62	.7769	1,206,874
1929	788,408.57	70.00	1.43	14,656.52	16.03	.7710	790,222
1930	400,741.64	70.00	1.43	7,449.79	16.45	.7650	398,538
1931	221,999.62	70.00	1.43	4,126.97	16.88	.7589	219,018
1932	114,667.09	70.00	1.43	2,131.66	17.31	.7527	112,203
1933	53,383.96	70.00	1.43	992.41	17.75	.7464	51,800
1934	126,449.98	70.00	1.43	2,350.71	18.20	.7400	121,645
1935	130,343.07	70.00	1.43	2,423.08	18.66	.7334	124,272
1936	53,047.32	70.00	1.43	986.15	19.13	.7267	50,114
1937	75,313.34	70.00	1.43	1,400.07	19.60	.7200	70,493
1938	80,628.93	70.00	1.43	1,498.89	20.09	.7130	74,735

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -30							
1939	113,028.10	70.00	1.43	2,101.19	20.58	.7060	103,737
1940	107,685.11	70.00	1.43	2,001.87	21.08	.6989	97,839
1941	133,560.32	70.00	1.43	2,482.89	21.59	.6916	120,081
1942	72,921.70	70.00	1.43	1,355.61	22.11	.6841	64,851
1943	133,315.81	70.00	1.43	2,478.34	22.64	.6766	117,262
1944	38,835.13	70.00	1.43	721.95	23.17	.6690	33,775
1945	70,470.28	70.00	1.43	1,310.04	23.71	.6613	60,583
1946	111,540.36	70.00	1.43	2,073.54	24.27	.6533	94,730
1947	348,533.47	70.00	1.43	6,479.24	24.83	.6453	292,381
1948	440,676.87	70.00	1.43	8,192.18	25.40	.6371	364,982
1949	716,378.78	70.00	1.43	13,317.48	25.97	.6290	585,783
1950	1,417,953.17	70.00	1.43	26,359.75	26.56	.6206	1,143,976
1951	4,042,242.19	70.00	1.43	75,145.28	27.15	.6121	3,216,533
1952	3,331,112.51	70.00	1.43	61,925.38	27.75	.6036	2,613,857
1953	2,754,381.15	70.00	1.43	51,203.95	28.36	.5949	2,130,156
1954	4,771,718.75	70.00	1.43	88,706.25	28.97	.5861	3,635,716
1955	4,936,358.72	70.00	1.43	91,766.91	29.60	.5771	3,703,404
1956	5,330,135.30	70.00	1.43	99,087.22	30.23	.5681	3,936,465
1957	6,589,945.38	70.00	1.43	122,507.08	30.87	.5590	4,788,913
1958	6,568,758.84	70.00	1.43	122,113.23	31.51	.5499	4,695,809
1959	8,344,751.60	70.00	1.43	155,128.93	32.17	.5404	5,862,355
1960	7,145,945.83	70.00	1.43	132,843.13	32.83	.5310	4,932,846
1961	7,827,328.45	70.00	1.43	145,510.04	33.50	.5214	5,305,520
1962	8,734,009.18	70.00	1.43	162,365.23	34.17	.5119	5,812,221
1963	10,773,643.17	70.00	1.43	200,282.03	34.85	.5021	7,032,280
1964	10,811,304.47	70.00	1.43	200,982.15	35.54	.4923	6,919,127
1965	10,393,948.45	70.00	1.43	193,223.50	36.24	.4823	6,516,902
1966	9,677,131.26	70.00	1.43	179,897.87	36.94	.4723	5,941,662
1967	9,233,748.23	70.00	1.43	171,655.38	37.65	.4621	5,546,990
1968	8,850,712.44	70.00	1.43	164,534.74	38.36	.4520	5,200,679
1969	9,846,185.75	70.00	1.43	183,040.59	39.09	.4416	5,652,498
1970	12,767,629.62	70.00	1.43	237,350.23	39.81	.4313	7,158,682
1971	14,324,754.65	70.00	1.43	266,297.19	40.55	.4207	7,834,352
1972	8,439,396.33	70.00	1.43	156,888.38	41.29	.4101	4,499,295
1973	9,393,719.15	70.00	1.43	174,629.24	42.03	.3996	4,879,849
1974	7,406,443.50	70.00	1.43	137,685.78	42.79	.3887	3,742,550
1975	6,391,545.01	70.00	1.43	118,818.82	43.54	.3780	3,140,805
1976	6,808,770.05	70.00	1.43	126,575.04	44.31	.3670	3,248,464

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 376 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2							
NET SALVAGE PERCENT.. -30							
1977	9,877,977.49	70.00	1.43	183,631.60	45.08	.3560	4,571,528
1978	11,379,161.01	70.00	1.43	211,538.60	45.85	.3450	5,103,554
1979	15,070,520.60	70.00	1.43	280,160.98	46.63	.3339	6,541,661
1980	20,176,128.19	70.00	1.43	375,074.22	47.42	.3226	8,461,465
1981	17,080,534.85	70.00	1.43	317,527.14	48.21	.3113	6,912,322
1982	15,085,765.09	70.00	1.43	280,444.37	49.01	.2999	5,881,487
1983	12,866,139.67	70.00	1.43	239,181.54	49.81	.2884	4,823,773
1984	14,958,477.60	70.00	1.43	278,078.10	50.62	.2769	5,384,603
1985	15,233,205.18	70.00	1.43	283,185.28	51.43	.2653	5,253,780
1986	17,505,636.16	70.00	1.43	325,429.78	52.25	.2536	5,771,258
1987	20,655,182.26	70.00	1.43	383,979.84	53.07	.2419	6,495,435
1988	27,541,938.31	70.00	1.43	512,004.63	53.90	.2300	8,235,040
1989	21,668,607.36	70.00	1.43	402,819.41	54.73	.2181	6,143,700
1990	19,448,878.99	70.00	1.43	361,554.66	55.57	.2061	5,210,938
1991	24,471,251.45	70.00	1.43	454,920.56	56.41	.1941	6,174,831
1992	19,274,015.52	70.00	1.43	358,303.95	57.26	.1820	4,560,232
1993	22,226,414.42	70.00	1.43	413,189.04	58.11	.1699	4,909,148
1994	27,728,602.88	70.00	1.43	515,474.73	58.96	.1577	5,684,641
1995	33,317,090.70	70.00	1.43	619,364.72	59.82	.1454	6,297,596
1996	28,350,205.29	70.00	1.43	527,030.32	60.68	.1331	4,905,436
1997	27,752,150.90	70.00	1.43	515,912.49	61.55	.1207	4,354,590
1998	23,971,575.99	70.00	1.43	445,631.60	62.43	.1081	3,368,726
1999	26,063,070.03	70.00	1.43	484,512.47	63.30	.0957	3,242,507
2000	22,389,085.18	70.00	1.43	416,213.09	64.18	.0831	2,418,693
2001	19,018,313.45	70.00	1.43	353,550.45	65.07	.0704	1,740,556
2002	21,698,260.66	70.00	1.43	403,370.67	65.96	.0577	1,627,587
2003	22,015,833.34	70.00	1.43	409,274.34	66.85	.0450	1,287,926
2004	23,701,843.66	70.00	1.43	440,617.27	67.74	.0323	995,240
2005	22,849,490.00	70.00	1.43	424,772.02	68.64	.0194	576,264
2006	63,455,428.99	70.00	1.43	1,179,636.42	69.55	.0064	527,949
	883,205,802.61			16,418,795.86			275,918,730

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.86

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 36-R0.5							
NET SALVAGE PERCENT.. -15							
1917	442.18					1.0000	509
1920	334.22					1.0000	384
1921	127.92					1.0000	147
1922	37.82					1.0000	43
1923	264.78					1.0000	304
1924	264.57					1.0000	304
1925	89.95					1.0000	103
1926	45.59					1.0000	52
1927	103.90					1.0000	119
1928	784.63					1.0000	902
1929	2,467.35					1.0000	2,837
1930	629.80					1.0000	724
1931	305.01					1.0000	351
1933	495.86					1.0000	570
1934	279.52					1.0000	321
1935	855.63	36.00	2.78	27.35	0.25	.9931	977
1936	1,718.23	36.00	2.78	54.93	0.74	.9794	1,935
1937	1,718.74	36.00	2.78	54.95	1.22	.9661	1,910
1938	895.79	36.00	2.78	28.64	1.70	.9528	982
1939	2,243.47	36.00	2.78	71.72	2.17	.9397	2,424
1940	1,553.74	36.00	2.78	49.67	2.63	.9269	1,656
1941	1,928.48	36.00	2.78	61.65	3.08	.9144	2,028
1942	1,498.58	36.00	2.78	47.91	3.52	.9022	1,555
1943	195.44	36.00	2.78	6.25	3.95	.8903	200
1944	363.95	36.00	2.78	11.64	4.38	.8783	368
1945	518.47	36.00	2.78	16.58	4.79	.8669	517
1946	240.55	36.00	2.78	7.69	5.20	.8556	237
1947	984.94	36.00	2.78	31.49	5.60	.8444	956
1948	12,010.95	36.00	2.78	383.99	6.01	.8331	11,507
1949	8,986.86	36.00	2.78	287.31	6.40	.8222	8,497
1950	11,805.59	36.00	2.78	377.42	6.80	.8111	11,012
1951	35,021.69	36.00	2.78	1,119.64	7.20	.8000	32,220
1952	37,617.40	36.00	2.78	1,202.63	7.59	.7892	34,141
1953	32,458.69	36.00	2.78	1,037.70	7.99	.7781	29,045
1954	31,562.17	36.00	2.78	1,009.04	8.39	.7669	27,836
1955	34,004.50	36.00	2.78	1,087.12	8.79	.7558	29,556
1956	77,421.78	36.00	2.78	2,475.17	9.19	.7447	66,304
1957	44,429.67	36.00	2.78	1,420.42	9.60	.7333	37,467

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 36-R0.5							
NET SALVAGE PERCENT.. -15							
1958	57,447.71	36.00	2.78	1,836.60	10.01	.7219	47,692
1959	53,620.81	36.00	2.78	1,714.26	10.42	.7106	43,818
1960	56,864.40	36.00	2.78	1,817.95	10.84	.6989	45,704
1961	71,523.62	36.00	2.78	2,286.61	11.26	.6872	56,524
1962	78,565.66	36.00	2.78	2,511.74	11.69	.6753	61,014
1963	96,979.06	36.00	2.78	3,100.42	12.12	.6633	73,975
1964	98,144.58	36.00	2.78	3,137.68	12.56	.6511	73,487
1965	114,902.35	36.00	2.78	3,673.43	13.00	.6389	84,423
1966	97,263.21	36.00	2.78	3,109.50	13.45	.6264	70,065
1967	129,640.69	36.00	2.78	4,144.61	13.90	.6139	91,524
1968	150,262.91	36.00	2.78	4,803.91	14.36	.6011	103,871
1969	141,495.41	36.00	2.78	4,523.61	14.83	.5881	95,695
1970	185,312.47	36.00	2.78	5,924.44	15.30	.5750	122,538
1971	359,263.62	36.00	2.78	11,485.66	15.78	.5617	232,068
1972	253,000.34	36.00	2.78	8,088.42	16.27	.5481	159,470
1973	204,215.31	36.00	2.78	6,528.76	16.76	.5344	125,503
1974	99,216.56	36.00	2.78	3,171.95	17.26	.5206	59,400
1975	63,771.11	36.00	2.78	2,038.76	17.77	.5064	37,138
1976	82,626.91	36.00	2.78	2,641.58	18.28	.4922	46,769
1977	298,743.75	36.00	2.78	9,550.84	18.80	.4778	164,151
1978	220,524.88	36.00	2.78	7,050.18	19.32	.4633	117,495
1979	110,555.52	36.00	2.78	3,534.46	19.85	.4486	57,034
1980	220,218.91	36.00	2.78	7,040.40	20.39	.4336	109,810
1981	198,133.32	36.00	2.78	6,334.32	20.93	.4186	95,379
1982	363,896.52	36.00	2.78	11,633.77	21.48	.4033	168,773
1983	362,824.03	36.00	2.78	11,599.48	22.03	.3881	161,934
1984	428,152.25	36.00	2.78	13,688.03	22.59	.3725	183,410
1985	337,434.18	36.00	2.78	10,787.77	23.15	.3569	138,495
1986	419,867.49	36.00	2.78	13,423.16	23.72	.3411	164,699
1987	316,787.95	36.00	2.78	10,127.71	24.30	.3250	118,399
1988	855,364.12	36.00	2.78	27,345.99	24.87	.3092	304,150
1989	527,315.67	36.00	2.78	16,858.28	25.45	.2931	177,740
1990	453,035.02	36.00	2.78	14,483.53	26.04	.2767	144,158
1991	256,320.58	36.00	2.78	8,194.57	26.62	.2606	76,817
1992	342,291.88	36.00	2.78	10,943.07	27.22	.2439	96,008
1993	478,219.78	36.00	2.78	15,288.69	27.81	.2275	125,114
1994	363,223.83	36.00	2.78	11,612.27	28.40	.2111	88,178
1995	749,396.10	36.00	2.78	23,958.19	29.00	.1944	167,535

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 36-R0.5							
NET SALVAGE PERCENT.. -15							
1996	552,165.18	36.00	2.78	17,652.72	29.60	.1778	112,901
1997	427,903.35	36.00	2.78	13,680.07	30.20	.1611	79,276
1998	995,910.04	36.00	2.78	31,839.24	30.80	.1444	165,381
1999	363,859.95	36.00	2.78	11,632.60	31.40	.1278	53,476
2000	1,075,124.62	36.00	2.78	34,371.73	32.01	.1108	136,992
2001	541,668.27	36.00	2.78	17,317.13	32.62	.0939	58,492
2002	230,757.57	36.00	2.78	7,377.32	33.23	.0769	20,407
2003	799,923.23	36.00	2.78	25,573.55	33.84	.0600	55,195
2004	1,717,933.01	36.00	2.78	54,922.32	34.45	.0431	85,149
2005	1,117,849.18	36.00	2.78	35,737.64	35.07	.0258	33,167
2006	2,027,607.77	36.00	2.78	64,822.62	35.69	.0086	20,053
	19,893,833.09			635,792.45			5,421,446

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.20

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R1.5							
NET SALVAGE PERCENT.. -10							
1921	145.04					1.0000	160
1924	2.03					1.0000	2
1925	101.40					1.0000	112
1929	128.35					1.0000	141
1933	206.61					1.0000	227
1935	1.08					1.0000	1
1937	933.92					1.0000	1,027
1939	232.11					1.0000	255
1940	242.55					1.0000	267
1941	883.96					1.0000	972
1943	65.21	32.00	3.13	2.25	0.28	.9912	71
1944	75.15	32.00	3.13	2.59	0.60	.9812	81
1945	142.78	32.00	3.13	4.92	0.93	.9709	152
1946	21.31	32.00	3.13	0.73	1.27	.9603	23
1947	215.67	32.00	3.13	7.43	1.61	.9497	225
1950	5,379.75	32.00	3.13	185.22	2.43	.9241	5,469
1951	7,817.69	32.00	3.13	269.16	2.66	.9169	7,885
1952	10,934.43	32.00	3.13	376.47	2.88	.9100	10,945
1953	7,545.93	32.00	3.13	259.81	3.11	.9028	7,494
1954	8,150.30	32.00	3.13	280.61	3.35	.8953	8,027
1955	11,386.44	32.00	3.13	392.04	3.60	.8875	11,116
1956	17,814.28	32.00	3.13	613.35	3.86	.8794	17,232
1957	69,987.80	32.00	3.13	2,409.68	4.13	.8709	67,048
1958	25,218.31	32.00	3.13	868.27	4.40	.8625	23,926
1959	29,408.05	32.00	3.13	1,012.52	4.68	.8537	27,616
1960	14,498.75	32.00	3.13	499.19	4.97	.8447	13,472
1961	69,902.81	32.00	3.13	2,406.75	5.27	.8353	64,229
1962	102,880.87	32.00	3.13	3,542.19	5.57	.8259	93,466
1963	118,638.03	32.00	3.13	4,084.71	5.88	.8162	106,516
1964	34,988.39	32.00	3.13	1,204.65	6.19	.8066	31,044
1965	44,111.19	32.00	3.13	1,518.75	6.52	.7962	38,633
1966	62,688.20	32.00	3.13	2,158.35	6.86	.7856	54,173
1967	54,440.20	32.00	3.13	1,874.38	7.21	.7747	46,392
1968	76,087.55	32.00	3.13	2,619.69	7.57	.7634	63,894
1969	71,212.91	32.00	3.13	2,451.86	7.95	.7516	58,876
1970	186,595.69	32.00	3.13	6,424.49	8.34	.7394	151,766
1971	152,198.36	32.00	3.13	5,240.19	8.74	.7269	121,696
1972	48,201.62	32.00	3.13	1,659.58	9.16	.7137	37,842

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 379 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R1.5							
NET SALVAGE PERCENT.. -10							
1973	96,518.51	32.00	3.13	3,323.13	9.60	.7000	74,319
1974	55,901.57	32.00	3.13	1,924.69	10.05	.6859	42,177
1975	34,945.62	32.00	3.13	1,203.18	10.52	.6712	25,801
1976	36,223.19	32.00	3.13	1,247.16	11.01	.6559	26,135
1977	68,468.28	32.00	3.13	2,357.36	11.51	.6403	48,224
1978	52,409.33	32.00	3.13	1,804.45	12.03	.6241	35,980
1979	66,886.99	32.00	3.13	2,302.92	12.57	.6072	44,675
1980	102,425.83	32.00	3.13	3,526.52	13.12	.5900	66,474
1981	143,799.70	32.00	3.13	4,951.02	13.68	.5725	90,558
1982	219,681.72	32.00	3.13	7,563.64	14.26	.5544	133,971
1983	108,765.46	32.00	3.13	3,744.79	14.86	.5356	64,080
1984	249,661.11	32.00	3.13	8,595.83	15.47	.5166	141,872
1985	194,938.89	32.00	3.13	6,711.75	16.09	.4972	106,616
1986	268,100.62	32.00	3.13	9,230.70	16.73	.4772	140,731
1987	114,672.08	32.00	3.13	3,948.16	17.38	.4569	57,633
1988	130,285.55	32.00	3.13	4,485.73	18.05	.4359	62,471
1989	1,692,830.56	32.00	3.13	58,284.16	18.72	.4150	772,777
1990	291,009.89	32.00	3.13	10,019.47	19.41	.3934	125,932
1991	137,778.74	32.00	3.13	4,743.72	20.10	.3719	56,364
1992	224,034.36	32.00	3.13	7,713.50	20.81	.3497	86,179
1993	213,084.20	32.00	3.13	7,336.49	21.53	.3272	76,693
1994	131,086.39	32.00	3.13	4,513.30	22.26	.3044	43,893
1995	419,664.89	32.00	3.13	14,449.06	22.99	.2816	129,995
1996	530,063.71	32.00	3.13	18,250.09	23.74	.2581	150,490
1997	390,754.34	32.00	3.13	13,453.67	24.49	.2347	100,881
1998	185,558.66	32.00	3.13	6,388.78	25.25	.2109	43,048
1999	92,605.76	32.00	3.13	3,188.42	26.01	.1872	19,069
2000	295,293.87	32.00	3.13	10,166.97	26.79	.1628	52,881
2001	2,107.74	32.00	3.13	72.57	27.57	.1384	321
2003	1,173.26	32.00	3.13	40.40	29.16	.0887	114
	7,784,215.54			267,911.46			3,892,827

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.44

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. -60							
1901	73.18					1.0000	117
1910	17.11					1.0000	27
1913	30.85					1.0000	49
1917	797.10	50.00	2.00	25.51	0.87	.9826	1,253
1919	13.70	50.00	2.00	0.44	1.39	.9722	21
1920	408.65	50.00	2.00	13.08	1.66	.9668	632
1923	36.06	50.00	2.00	1.15	2.48	.9504	55
1924	142.22	50.00	2.00	4.55	2.76	.9448	215
1925	331.30	50.00	2.00	10.60	3.04	.9392	498
1926	1,615.37	50.00	2.00	51.69	3.33	.9334	2,412
1927	9,590.19	50.00	2.00	306.89	3.62	.9276	14,233
1928	11,264.67	50.00	2.00	360.47	3.91	.9218	16,614
1929	4,389.64	50.00	2.00	140.47	4.19	.9162	6,435
1930	1,766.79	50.00	2.00	56.54	4.48	.9104	2,574
1931	2,582.79	50.00	2.00	82.65	4.78	.9044	3,737
1932	1,109.44	50.00	2.00	35.50	5.07	.8986	1,595
1933	3,032.71	50.00	2.00	97.05	5.36	.8928	4,332
1934	2,836.23	50.00	2.00	90.76	5.65	.8870	4,025
1935	5,264.09	50.00	2.00	168.45	5.94	.8812	7,422
1936	6,855.64	50.00	2.00	219.38	6.24	.8752	9,600
1937	10,910.70	50.00	2.00	349.14	6.54	.8692	15,174
1938	18,695.56	50.00	2.00	598.26	6.84	.8632	25,821
1939	15,155.41	50.00	2.00	484.97	7.15	.8570	20,781
1940	31,809.00	50.00	2.00	1,017.89	7.46	.8508	43,301
1941	52,290.72	50.00	2.00	1,673.30	7.78	.8444	70,647
1942	35,651.55	50.00	2.00	1,140.85	8.10	.8380	47,802
1943	23,546.26	50.00	2.00	753.48	8.43	.8314	31,322
1944	10,929.86	50.00	2.00	349.76	8.77	.8246	14,420
1945	12,493.23	50.00	2.00	399.78	9.11	.8178	16,347
1946	41,620.66	50.00	2.00	1,331.86	9.47	.8106	53,980
1947	59,427.89	50.00	2.00	1,901.69	9.83	.8034	76,391
1948	160,119.33	50.00	2.00	5,123.82	10.21	.7958	203,877
1949	217,540.42	50.00	2.00	6,961.29	10.59	.7882	274,345
1950	252,908.31	50.00	2.00	8,093.07	10.99	.7802	315,711
1951	337,003.55	50.00	2.00	10,784.11	11.39	.7722	416,375
1952	348,088.91	50.00	2.00	11,138.85	11.81	.7638	425,392
1953	421,610.27	50.00	2.00	13,491.53	12.24	.7552	509,440
1954	648,035.11	50.00	2.00	20,737.12	12.68	.7464	773,909

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. -60							
1955	894,629.65	50.00	2.00	28,628.15	13.13	.7374	1,055,520
1956	1,049,397.32	50.00	2.00	33,580.71	13.60	.7280	1,222,338
1957	1,237,163.66	50.00	2.00	39,589.24	14.07	.7186	1,422,441
1958	1,292,275.20	50.00	2.00	41,352.81	14.56	.7088	1,465,543
1959	1,915,103.63	50.00	2.00	61,283.32	15.06	.6988	2,141,239
1960	1,841,221.85	50.00	2.00	58,919.10	15.57	.6886	2,028,585
1961	2,500,617.65	50.00	2.00	80,019.76	16.09	.6782	2,713,470
1962	3,315,166.91	50.00	2.00	106,085.34	16.63	.6674	3,540,068
1963	3,945,489.47	50.00	2.00	126,255.66	17.17	.6566	4,144,973
1964	3,819,906.47	50.00	2.00	122,237.01	17.73	.6454	3,944,588
1965	3,561,691.64	50.00	2.00	113,974.13	18.30	.6340	3,612,980
1966	3,141,199.04	50.00	2.00	100,518.37	18.88	.6224	3,128,132
1967	2,966,937.11	50.00	2.00	94,941.99	19.48	.6104	2,897,629
1968	3,366,117.94	50.00	2.00	107,715.77	20.08	.5984	3,222,856
1969	3,607,743.02	50.00	2.00	115,447.78	20.70	.5860	3,382,620
1970	3,429,595.64	50.00	2.00	109,747.06	21.32	.5736	3,147,546
1971	4,402,086.76	50.00	2.00	140,866.78	21.96	.5608	3,949,904
1972	4,255,673.72	50.00	2.00	136,181.56	22.60	.5480	3,731,375
1973	3,229,165.96	50.00	2.00	103,333.31	23.26	.5348	2,763,133
1974	2,620,571.55	50.00	2.00	83,858.29	23.93	.5214	2,186,186
1975	2,848,661.82	50.00	2.00	91,157.18	24.60	.5080	2,315,392
1976	4,023,984.51	50.00	2.00	128,767.50	25.29	.4942	3,181,845
1977	5,969,368.97	50.00	2.00	191,019.81	25.98	.4804	4,588,296
1978	6,150,132.84	50.00	2.00	196,804.25	26.69	.4662	4,587,507
1979	8,815,447.02	50.00	2.00	282,094.30	27.40	.4520	6,375,331
1980	9,168,627.59	50.00	2.00	293,396.08	28.13	.4374	6,416,572
1981	9,476,160.08	50.00	2.00	303,237.12	28.86	.4228	6,410,433
1982	8,185,139.88	50.00	2.00	261,924.48	29.60	.4080	5,343,259
1983	8,592,038.75	50.00	2.00	274,945.24	30.35	.3930	5,402,674
1984	9,313,918.66	50.00	2.00	298,045.40	31.10	.3780	5,633,058
1985	10,141,223.49	50.00	2.00	324,519.15	31.87	.3626	5,883,532
1986	11,726,623.44	50.00	2.00	375,251.95	32.64	.3472	6,514,374
1987	13,071,342.47	50.00	2.00	418,282.96	33.42	.3316	6,935,131
1988	12,162,430.88	50.00	2.00	389,197.79	34.21	.3158	6,145,433
1989	13,158,324.67	50.00	2.00	421,066.39	35.01	.2998	6,311,785
1990	13,703,807.14	50.00	2.00	438,521.83	35.81	.2838	6,222,625
1991	13,792,209.47	50.00	2.00	441,350.70	36.62	.2676	5,905,272
1992	15,789,539.95	50.00	2.00	505,265.28	37.44	.2512	6,346,132

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 380 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. -60							
1993	18,482,432.51	50.00	2.00	591,437.84	38.26	.2348	6,943,480
1994	18,799,859.19	50.00	2.00	601,595.49	39.09	.2182	6,563,407
1995	16,496,740.76	50.00	2.00	527,895.70	39.93	.2014	5,315,910
1996	16,641,783.54	50.00	2.00	532,537.07	40.77	.1846	4,915,317
1997	16,481,265.72	50.00	2.00	527,400.50	41.63	.1674	4,414,342
1998	15,960,194.17	50.00	2.00	510,726.21	42.48	.1504	3,840,661
1999	17,482,011.29	50.00	2.00	559,424.36	43.35	.1330	3,720,172
2000	15,678,159.28	50.00	2.00	501,701.10	44.22	.1156	2,899,832
2001	16,369,771.08	50.00	2.00	523,832.67	45.09	.0982	2,572,018
2002	16,166,029.20	50.00	2.00	517,312.93	45.97	.0806	2,084,771
2003	2,704,910.76	50.00	2.00	86,557.14	46.86	.0628	271,789
2004	17,299,394.35	50.00	2.00	553,580.62	47.75	.0450	1,245,556
2005	33,075,662.81	50.00	2.00	1,058,421.21	48.65	.0270	1,428,869
2006	17,888,118.18	50.00	2.00	572,419.78	49.55	.0090	257,589
	474,757,063.13			15,192,222.12			206,104,371

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.20

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)	EXP. (6)	ACCRUED DEPREC. FACTOR (7)	ACCRUED DEPREC. AMOUNT (8)
SURVIVOR CURVE.. IOWA 43-R2.5							
NET SALVAGE PERCENT.. +2							
1906	279.02					1.0000	273
1909	266.19					1.0000	261
1910	1,000.55					1.0000	981
1911	38.28					1.0000	38
1912	224.46					1.0000	220
1914	64.10					1.0000	63
1915	280.98					1.0000	275
1916	267.13					1.0000	262
1917	169.06					1.0000	166
1918	93.27					1.0000	91
1919	27.77					1.0000	27
1920	612.21					1.0000	600
1921	816.10					1.0000	800
1922	53.42					1.0000	52
1925	2,415.39					1.0000	2,367
1926	2,558.51					1.0000	2,507
1927	160.17	43.00	2.33	3.66	0.11	.9974	157
1928	2,246.89	43.00	2.33	51.31	0.35	.9919	2,184
1929	6,832.49	43.00	2.33	156.01	0.61	.9858	6,601
1930	676.87	43.00	2.33	15.46	0.87	.9798	650
1931	1,029.64	43.00	2.33	23.51	1.12	.9740	983
1932	408.93	43.00	2.33	9.34	1.39	.9677	388
1933	105.42	43.00	2.33	2.41	1.67	.9612	99
1934	321.04	43.00	2.33	7.33	1.94	.9549	300
1936	917.93	43.00	2.33	20.96	2.48	.9423	848
1937	4,459.96	43.00	2.33	101.84	2.73	.9365	4,093
1938	1,634.73	43.00	2.33	37.33	2.97	.9309	1,491
1939	6,936.69	43.00	2.33	158.39	3.20	.9256	6,292
1940	4,479.87	43.00	2.33	102.29	3.42	.9205	4,041
1941	10,546.06	43.00	2.33	240.81	3.63	.9156	9,463
1942	7,674.21	43.00	2.33	175.23	3.86	.9102	6,845
1943	844.25	43.00	2.33	19.28	4.07	.9053	749
1944	2,454.47	43.00	2.33	56.05	4.29	.9002	2,165
1945	2,201.74	43.00	2.33	50.27	4.52	.8949	1,931
1946	2,003.30	43.00	2.33	45.74	4.75	.8895	1,746
1947	7,055.81	43.00	2.33	161.11	4.98	.8842	6,114
1948	47,723.51	43.00	2.33	1,089.72	5.22	.8786	41,091
1949	102,727.80	43.00	2.33	2,345.69	5.46	.8730	87,888

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

SURVIVOR CURVE.. IOWA 43-R2.5
NET SALVAGE PERCENT.. +2

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
1950	95,381.65	43.00	2.33	2,177.94	5.71	.8672	81,061
1951	105,907.95	43.00	2.33	2,418.30	5.96	.8614	89,405
1952	50,357.76	43.00	2.33	1,149.87	6.22	.8553	42,210
1953	20,504.20	43.00	2.33	468.19	6.50	.8488	17,056
1954	100,622.35	43.00	2.33	2,297.61	6.78	.8423	83,059
1955	147,638.10	43.00	2.33	3,371.17	7.07	.8356	120,899
1956	312,388.07	43.00	2.33	7,133.07	7.38	.8284	253,607
1957	479,706.07	43.00	2.33	10,953.61	7.71	.8207	385,821
1958	551,371.04	43.00	2.33	12,590.01	8.05	.8128	439,191
1959	832,677.85	43.00	2.33	19,013.37	8.41	.8044	656,410
1960	661,609.55	43.00	2.33	15,107.19	8.79	.7956	515,849
1961	844,223.15	43.00	2.33	19,276.99	9.19	.7863	650,536
1962	740,085.34	43.00	2.33	16,899.11	9.61	.7765	563,183
1963	1,071,435.06	43.00	2.33	24,465.15	10.05	.7663	804,620
1964	1,931,543.43	43.00	2.33	44,104.86	10.51	.7556	1,430,285
1965	1,229,943.86	43.00	2.33	28,084.54	10.99	.7444	897,259
1966	1,448,234.39	43.00	2.33	33,068.98	11.49	.7328	1,040,041
1967	1,139,037.69	43.00	2.33	26,008.79	12.00	.7209	804,710
1968	949,896.41	43.00	2.33	21,689.93	12.54	.7084	659,448
1969	1,562,625.82	43.00	2.33	35,681.00	13.10	.6953	1,064,764
1970	1,779,513.16	43.00	2.33	40,633.40	13.68	.6819	1,189,181
1971	1,795,750.63	43.00	2.33	41,004.17	14.27	.6681	1,175,746
1972	1,353,428.93	43.00	2.33	30,904.20	14.88	.6540	867,440
1973	1,074,515.38	43.00	2.33	24,535.48	15.51	.6393	673,199
1974	1,022,101.20	43.00	2.33	23,338.66	16.15	.6244	625,436
1975	779,655.22	43.00	2.33	17,802.65	16.81	.6091	465,390
1976	625,996.62	43.00	2.33	14,294.01	17.48	.5935	364,098
1977	992,890.53	43.00	2.33	22,671.66	18.17	.5774	561,829
1978	1,175,527.20	43.00	2.33	26,841.99	18.87	.5612	646,512
1979	1,225,627.43	43.00	2.33	27,985.98	19.58	.5447	654,247
1980	2,014,523.44	43.00	2.33	45,999.63	20.30	.5279	1,042,198
1981	2,729,884.02	43.00	2.33	62,334.17	21.04	.5107	1,366,269
1982	1,959,053.17	43.00	2.33	44,733.02	21.79	.4933	947,073
1983	1,181,984.69	43.00	2.33	26,989.44	22.55	.4756	550,909
1984	1,689,086.36	43.00	2.33	38,568.60	23.32	.4577	757,633
1985	2,369,401.15	43.00	2.33	54,102.91	24.10	.4395	1,020,525
1986	2,847,871.57	43.00	2.33	65,028.30	24.90	.4209	1,174,696
1987	2,765,555.86	43.00	2.33	63,148.70	25.70	.4023	1,090,331

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 43-R2.5							
NET SALVAGE PERCENT.. +2							
1988	3,491,761.47	43.00	2.33	79,730.88	26.51	.3835	1,312,309
1989	2,853,122.26	43.00	2.33	65,148.19	27.34	.3642	1,018,325
1990	2,581,014.57	43.00	2.33	58,934.89	28.17	.3449	872,388
1991	2,373,532.30	43.00	2.33	54,197.24	29.01	.3253	756,668
1992	3,249,930.30	43.00	2.33	74,208.91	29.86	.3056	973,315
1993	5,087,568.61	43.00	2.33	116,169.54	30.72	.2856	1,423,949
1994	1,659,652.01	43.00	2.33	37,896.49	31.59	.2653	431,500
1995	2,990,758.72	43.00	2.33	68,290.98	32.46	.2451	718,374
1996	3,049,655.26	43.00	2.33	69,635.83	33.35	.2244	670,656
1997	2,548,285.96	43.00	2.33	58,187.56	34.24	.2037	508,704
1998	3,216,730.92	43.00	2.33	73,450.83	35.14	.1828	576,258
1999	3,598,519.45	43.00	2.33	82,168.59	36.04	.1619	570,948
2000	1,634,730.13	43.00	2.33	37,327.43	36.95	.1407	225,406
2001	1,765,314.96	43.00	2.33	40,309.20	37.87	.1193	206,390
2002	2,998,458.88	43.00	2.33	68,466.81	38.79	.0979	287,678
2003	1,121,619.37	43.00	2.33	25,611.06	39.72	.0763	83,868
2004	3,006,286.95	43.00	2.33	68,645.56	40.65	.0547	161,155
2005	2,769,707.87	43.00	2.33	63,243.51	41.59	.0328	89,029
2006	2,320,215.33	43.00	2.33	52,979.80	42.53	.0109	24,785
	96,197,029.84			2,196,353.69			36,878,933

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 381.10 AUTOMATED METER READING DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-R4							
NET SALVAGE PERCENT.. 0							
1993	29,134.85	15.00	6.67	1,943.29	3.01	.7993	23,287
1994	262.96	15.00	6.67	17.54	3.67	.7553	199
1996	68.80	15.00	6.67	4.59	5.13	.6580	45
2001	3,441.43	15.00	6.67	229.54	9.56	.3627	1,248
2002	1,172.41	15.00	6.67	78.20	10.53	.2980	349
2004	363,106.83	15.00	6.67	24,219.23	12.51	.1660	60,276
2005	1,866,050.84	15.00	6.67	124,465.59	13.50	.1000	186,605
2006	424,351.15	15.00	6.67	28,304.22	14.50	.0333	14,131
TOTAL	2,687,589.27			179,262.20			286,140

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R4							
NET SALVAGE PERCENT.. -5							
1924	27.18					1.0000	29
1925	33.06					1.0000	35
1939	25,572.68	48.00	2.08	558.51	1.19	.9752	26,185
1940	817.92	48.00	2.08	17.86	1.41	.9706	834
1941	141.65	48.00	2.08	3.09	1.64	.9658	144
1948	919.55	48.00	2.08	20.08	3.43	.9285	896
1950	4,529.98	48.00	2.08	98.93	3.99	.9169	4,361
1951	7.73	48.00	2.08	0.17	4.28	.9108	7
1952	25.54	48.00	2.08	0.56	4.58	.9046	24
1953	43.34	48.00	2.08	0.95	4.90	.8979	41
1955	428.25	48.00	2.08	9.35	5.58	.8837	397
1956	124,299.59	48.00	2.08	2,714.70	5.96	.8758	114,305
1957	123,329.31	48.00	2.08	2,693.51	6.36	.8675	112,338
1958	158,438.95	48.00	2.08	3,460.31	6.80	.8583	142,788
1959	185,723.56	48.00	2.08	4,056.20	7.26	.8487	165,505
1960	190,947.88	48.00	2.08	4,170.30	7.76	.8383	168,075
1961	280,082.28	48.00	2.08	6,117.00	8.29	.8273	243,298
1962	423,010.14	48.00	2.08	9,238.54	8.86	.8154	362,169
1963	510,384.51	48.00	2.08	11,146.80	9.46	.8029	430,277
1964	529,688.95	48.00	2.08	11,568.41	10.09	.7898	439,266
1965	533,203.86	48.00	2.08	11,645.17	10.74	.7762	434,566
1966	420,371.94	48.00	2.08	9,180.92	11.40	.7625	336,560
1967	428,611.35	48.00	2.08	9,360.87	12.09	.7481	336,676
1968	548,201.12	48.00	2.08	11,972.71	12.78	.7337	422,326
1969	577,668.21	48.00	2.08	12,616.27	13.49	.7190	436,111
1970	596,546.97	48.00	2.08	13,028.59	14.22	.7037	440,780
1971	675,755.04	48.00	2.08	14,758.49	14.96	.6883	488,378
1972	660,438.56	48.00	2.08	14,423.98	15.72	.6725	466,352
1973	588,516.32	48.00	2.08	12,853.20	16.49	.6565	405,679
1974	548,104.16	48.00	2.08	11,970.59	17.28	.6400	368,326
1975	417,110.19	48.00	2.08	9,109.69	18.09	.6231	272,896
1976	477,644.19	48.00	2.08	10,431.75	18.91	.6060	303,925
1977	361,885.41	48.00	2.08	7,903.58	19.74	.5887	223,694
1978	318,338.96	48.00	2.08	6,952.52	20.59	.5710	190,860
1979	824,656.80	48.00	2.08	18,010.50	21.46	.5529	478,750
1980	923,735.21	48.00	2.08	20,174.38	22.33	.5348	518,714
1981	1,009,550.97	48.00	2.08	22,048.59	23.22	.5162	547,187
1982	990,029.97	48.00	2.08	21,622.25	24.12	.4975	517,167

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 48-R4							
NET SALVAGE PERCENT.. -5							
1983	1,221,035.49	48.00	2.08	26,667.42	25.03	.4785	613,479
1984	1,484,781.07	48.00	2.08	32,427.62	25.96	.4592	715,902
1985	1,724,284.37	48.00	2.08	37,658.37	26.89	.4398	796,257
1986	2,063,141.78	48.00	2.08	45,059.02	27.83	.4202	910,279
1987	2,328,223.84	48.00	2.08	50,848.41	28.77	.4006	979,321
1988	2,170,553.63	48.00	2.08	47,404.89	29.73	.3806	867,418
1989	2,250,892.40	48.00	2.08	49,159.49	30.69	.3606	852,255
1990	2,541,556.94	48.00	2.08	55,507.60	31.66	.3404	908,403
1991	2,261,833.03	48.00	2.08	49,398.43	32.63	.3202	760,451
1992	2,167,842.84	48.00	2.08	47,345.69	33.60	.3000	682,870
1993	2,735,437.60	48.00	2.08	59,741.96	34.58	.2796	803,070
1994	3,189,307.21	48.00	2.08	69,654.47	35.57	.2590	867,332
1995	2,357,594.39	48.00	2.08	51,489.86	36.55	.2385	590,401
1996	2,828,991.87	48.00	2.08	61,785.18	37.54	.2179	647,259
1997	2,739,646.60	48.00	2.08	59,833.88	38.53	.1973	567,559
1998	3,523,555.13	48.00	2.08	76,954.44	39.52	.1767	653,743
1999	4,388,560.09	48.00	2.08	95,846.15	40.52	.1558	717,925
2000	3,182,150.04	48.00	2.08	69,498.16	41.51	.1352	451,738
2001	381,244.24	48.00	2.08	8,326.37	42.51	.1144	45,795
2004	2,161,798.29	48.00	2.08	47,213.67	45.50	.0521	118,261
2005	12,555.37	48.00	2.08	274.21	46.50	.0312	411
2006	21,959.53	48.00	2.08	479.60	47.50	.0104	240
	61,195,767.03			1,336,514.21			22,950,290

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.18

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -25							
1946	5.01					1.0000	6
1954	48.22	35.00	2.86	1.72	1.61	.9540	58
1957	49.41	35.00	2.86	1.77	2.37	.9323	58
1960	6.75	35.00	2.86	0.24	3.15	.9100	8
1961	41.56	35.00	2.86	1.49	3.41	.9026	47
1962	110,121.16	35.00	2.86	3,936.83	3.68	.8949	123,184
1963	125,046.32	35.00	2.86	4,470.41	3.95	.8871	138,661
1964	153,325.09	35.00	2.86	5,481.37	4.24	.8789	168,447
1965	129,822.84	35.00	2.86	4,641.17	4.55	.8700	141,182
1966	88,486.37	35.00	2.86	3,163.39	4.87	.8609	95,222
1967	106,485.72	35.00	2.86	3,806.86	5.21	.8511	113,287
1968	243,462.88	35.00	2.86	8,703.80	5.58	.8406	255,819
1969	255,304.65	35.00	2.86	9,127.14	5.97	.8294	264,687
1970	264,223.44	35.00	2.86	9,445.99	6.39	.8174	269,970
1971	253,120.53	35.00	2.86	9,049.06	6.83	.8049	254,671
1972	214,410.64	35.00	2.86	7,665.18	7.30	.7914	212,106
1973	93,022.93	35.00	2.86	3,325.57	7.80	.7771	90,360
1974	25,236.84	35.00	2.86	902.22	8.32	.7623	24,048
1975	29,595.25	35.00	2.86	1,058.03	8.87	.7466	27,620
1976	46,960.21	35.00	2.86	1,678.83	9.45	.7300	42,851
1977	43,616.89	35.00	2.86	1,559.30	10.05	.7129	38,868
1978	63,815.48	35.00	2.86	2,281.40	10.67	.6951	55,448
1979	173,539.32	35.00	2.86	6,204.03	11.32	.6766	146,771
1980	204,521.42	35.00	2.86	7,311.64	11.99	.6574	168,065
1981	262,702.38	35.00	2.86	9,391.61	12.68	.6377	209,407
1982	291,412.82	35.00	2.86	10,418.01	13.39	.6174	224,898
1983	363,042.69	35.00	2.86	12,978.78	14.12	.5966	270,739
1984	424,568.16	35.00	2.86	15,178.31	14.86	.5754	305,371
1985	526,776.23	35.00	2.86	18,832.25	15.63	.5534	364,397
1986	605,414.85	35.00	2.86	21,643.58	16.40	.5314	402,147
1987	596,067.50	35.00	2.86	21,309.41	17.20	.5086	378,950
1988	616,012.35	35.00	2.86	22,022.44	18.00	.4857	373,996
1989	566,967.19	35.00	2.86	20,269.08	18.83	.4620	327,424
1990	580,507.90	35.00	2.86	20,753.16	19.66	.4383	318,046
1991	424,590.52	35.00	2.86	15,179.11	20.51	.4140	219,726
1992	541,380.42	35.00	2.86	19,354.35	21.38	.3891	263,314
1993	563,397.82	35.00	2.86	20,141.47	22.25	.3643	256,557
1994	725,411.16	35.00	2.86	25,933.45	23.14	.3389	307,302

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -25							
1995	727,953.73	35.00	2.86	26,024.35	24.04	.3131	284,903
1996	730,070.79	35.00	2.86	26,100.03	24.95	.2871	262,004
1997	677,980.36	35.00	2.86	24,237.80	25.87	.2609	221,106
1998	663,455.70	35.00	2.86	23,718.54	26.80	.2343	194,310
1999	531,227.88	35.00	2.86	18,991.40	27.74	.2074	137,721
2000	254,920.96	35.00	2.86	9,113.42	28.69	.1803	57,453
2001	312,731.89	35.00	2.86	11,180.17	29.65	.1529	59,771
2002	263,676.28	35.00	2.86	9,426.43	30.61	.1254	41,331
2003	3,520,668.36	35.00	2.86	125,863.89	31.58	.0977	429,962
2004	10,969,136.27	35.00	2.86	392,146.62	32.55	.0700	959,799
2005	3,192,747.50	35.00	2.86	114,140.72	33.53	.0420	167,619
2006	3,062,339.12	35.00	2.86	109,478.62	34.51	.0140	53,591
	34,619,429.76			1,237,644.44			9,723,288

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.57

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -25							
1933	9.41					1.0000	12
1942	16.15					1.0000	20
1943	45.32					1.0000	57
1944	15.85					1.0000	20
1945	70.47					1.0000	88
1953	31.98	35.00	2.86	1.14	1.35	.9614	38
1956	0.55	35.00	2.86	0.02	2.12	.9394	1
1958	15.77	35.00	2.86	0.56	2.63	.9249	18
1960	474.04	35.00	2.86	16.95	3.15	.9100	539
1961	93.34	35.00	2.86	3.34	3.41	.9026	105
1962	123.89	35.00	2.86	4.43	3.68	.8949	139
1964	5.02	35.00	2.86	0.18	4.24	.8789	6
1966	36.59	35.00	2.86	1.31	4.87	.8609	39
1967	121.56	35.00	2.86	4.35	5.21	.8511	129
1968	216.07	35.00	2.86	7.72	5.58	.8406	227
1969	336.15	35.00	2.86	12.02	5.97	.8294	349
1971	110.54	35.00	2.86	3.95	6.83	.8049	111
1972	166,716.39	35.00	2.86	5,960.11	7.30	.7914	164,924
1973	89,008.27	35.00	2.86	3,182.05	7.80	.7771	86,460
1974	71,681.60	35.00	2.86	2,562.62	8.32	.7623	68,304
1975	53,513.86	35.00	2.86	1,913.12	8.87	.7466	49,942
1976	81,267.79	35.00	2.86	2,905.32	9.45	.7300	74,157
1977	63,690.37	35.00	2.86	2,276.93	10.05	.7129	56,756
1978	136,731.29	35.00	2.86	4,888.14	10.67	.6951	118,802
1979	275,801.90	35.00	2.86	9,859.92	11.32	.6766	233,259
1980	339,734.66	35.00	2.86	12,145.51	11.99	.6574	279,177
1981	369,650.85	35.00	2.86	13,215.02	12.68	.6377	294,658
1982	392,430.75	35.00	2.86	14,029.40	13.39	.6174	302,858
1983	497,078.95	35.00	2.86	17,770.57	14.12	.5966	370,697
1984	596,815.03	35.00	2.86	21,336.14	14.86	.5754	429,259
1985	647,416.40	35.00	2.86	23,145.14	15.63	.5534	447,850
1986	697,802.45	35.00	2.86	24,946.44	16.40	.5314	463,515
1987	627,852.52	35.00	2.86	22,445.73	17.20	.5086	399,157
1988	702,648.52	35.00	2.86	25,119.68	18.00	.4857	426,595
1989	699,439.39	35.00	2.86	25,004.96	18.83	.4620	403,926
1990	853,082.79	35.00	2.86	30,497.71	19.66	.4383	467,383
1991	880,786.06	35.00	2.86	31,488.10	20.51	.4140	455,807
1992	638,848.32	35.00	2.86	22,838.83	21.38	.3891	310,720

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R3							
NET SALVAGE PERCENT.. -25							
1993	792,265.43	35.00	2.86	28,323.49	22.25	.3643	360,778
1994	1,011,978.15	35.00	2.86	36,178.22	23.14	.3389	428,699
1995	1,168,285.39	35.00	2.86	41,766.20	24.04	.3131	457,238
1996	1,178,879.13	35.00	2.86	42,144.93	24.95	.2871	423,070
1997	1,351,452.21	35.00	2.86	48,314.42	25.87	.2609	440,742
1998	1,396,430.12	35.00	2.86	49,922.38	26.80	.2343	408,979
1999	1,361,204.45	35.00	2.86	48,663.06	27.74	.2074	352,892
2000	1,715,843.02	35.00	2.86	61,341.39	28.69	.1803	386,708
2001	5,018,247.96	35.00	2.86	179,402.36	29.65	.1529	959,113
2002	6,939,034.43	35.00	2.86	248,070.48	30.61	.1254	1,087,694
2003	1,660,926.60	35.00	2.86	59,378.13	31.58	.0977	202,841
2004	2,324.20	35.00	2.86	83.09	32.55	.0700	203
	32,480,591.95			1,161,175.56			11,415,061

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.57

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 385 INDUSTRIAL MEAS & REG STA EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-O1							
NET SALVAGE PERCENT.. -10							
1929	286.72					1.0000	315
1937	357.10					1.0000	393
1938	399.19					1.0000	439
1940	1,002.07					1.0000	1,102
1941	2,804.62					1.0000	3,085
1942	386.97					1.0000	426
1943	814.17					1.0000	896
1944	0.03					1.0000	
1945	713.00					1.0000	784
1946	3,492.18					1.0000	3,841
1947	2,461.83	30.00	3.33	90.18	0.25	.9917	2,686
1948	3,604.65	30.00	3.33	132.04	0.75	.9750	3,866
1949	3,539.15	30.00	3.33	129.64	1.25	.9583	3,731
1950	6,883.35	30.00	3.33	252.14	1.75	.9417	7,130
1951	9,331.16	30.00	3.33	341.80	2.25	.9250	9,494
1952	4,635.54	30.00	3.33	169.80	2.75	.9083	4,632
1953	8,330.03	30.00	3.33	305.13	3.25	.8917	8,171
1954	13,185.91	30.00	3.33	483.00	3.75	.8750	12,691
1955	44,111.75	30.00	3.33	1,615.81	4.25	.8583	41,647
1956	43,827.06	30.00	3.33	1,605.39	4.75	.8417	40,578
1957	46,606.18	30.00	3.33	1,707.18	5.25	.8250	42,295
1958	39,378.27	30.00	3.33	1,442.43	5.75	.8083	35,012
1959	21,301.60	30.00	3.33	780.28	6.25	.7917	18,551
1960	25,361.42	30.00	3.33	928.99	6.75	.7750	21,621
1961	52,605.96	30.00	3.33	1,926.96	7.25	.7583	43,880
1962	62,775.47	30.00	3.33	2,299.47	7.75	.7417	51,217
1963	101,217.46	30.00	3.33	3,707.60	8.25	.7250	80,721
1964	71,180.23	30.00	3.33	2,607.33	8.75	.7083	55,459
1965	90,919.01	30.00	3.33	3,330.36	9.25	.6917	69,178
1966	114,249.77	30.00	3.33	4,184.97	9.75	.6750	84,830
1967	103,363.21	30.00	3.33	3,786.19	10.25	.6583	74,848
1968	137,240.26	30.00	3.33	5,027.11	10.75	.6417	96,874
1969	101,813.81	30.00	3.33	3,729.44	11.25	.6250	69,997
1970	134,611.43	30.00	3.33	4,930.82	11.75	.6083	90,073
1971	134,880.68	30.00	3.33	4,940.68	12.25	.5917	87,790
1972	37,647.29	30.00	3.33	1,379.02	12.75	.5750	23,812
1973	63,466.60	30.00	3.33	2,324.78	13.25	.5583	38,977
1974	5,826.26	30.00	3.33	213.42	13.75	.5417	3,472

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 385 INDUSTRIAL MEAS & REG STA EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-O1							
NET SALVAGE PERCENT.. -10							
1975	3,062.40	30.00	3.33	112.18	14.25	.5250	1,769
1976	16,995.57	30.00	3.33	622.55	14.75	.5083	9,503
1977	7,939.95	30.00	3.33	290.84	15.25	.4917	4,294
1978	17,148.76	30.00	3.33	628.16	15.75	.4750	8,960
1979	76,412.83	30.00	3.33	2,799.00	16.25	.4583	38,522
1980	148,523.17	30.00	3.33	5,440.40	16.75	.4417	72,163
1981	149,104.68	30.00	3.33	5,461.70	17.25	.4250	69,706
1982	101,219.12	30.00	3.33	3,707.66	17.75	.4083	45,461
1983	52,538.74	30.00	3.33	1,924.49	18.25	.3917	22,637
1984	102,000.19	30.00	3.33	3,736.27	18.75	.3750	42,075
1985	218,594.17	30.00	3.33	8,007.10	19.25	.3583	86,155
1986	220,601.13	30.00	3.33	8,080.62	19.75	.3417	82,917
1987	216,954.78	30.00	3.33	7,947.05	20.25	.3250	77,561
1988	159,014.64	30.00	3.33	5,824.71	20.75	.3083	53,927
1989	299,593.16	30.00	3.33	10,974.10	21.25	.2917	96,130
1990	230,906.53	30.00	3.33	8,458.11	21.75	.2750	69,849
1991	414,607.37	30.00	3.33	15,187.07	22.25	.2583	117,802
1992	320,452.84	30.00	3.33	11,738.19	22.75	.2417	85,199
1993	369,676.71	30.00	3.33	13,541.26	23.25	.2250	91,495
1994	212,153.42	30.00	3.33	7,771.18	23.75	.2083	48,611
1995	879,001.06	30.00	3.33	32,197.81	24.25	.1917	185,355
1996	873,678.82	30.00	3.33	32,002.86	24.75	.1750	168,183
1997	532,730.72	30.00	3.33	19,513.93	25.25	.1583	92,764
1998	650,062.48	30.00	3.33	23,811.79	25.75	.1417	101,325
1999	265,160.25	30.00	3.33	9,712.82	26.25	.1250	36,460
2000	250,634.04	30.00	3.33	9,180.72	26.75	.1083	29,858
2001	628,897.43	30.00	3.33	23,036.51	27.25	.0917	63,437
2002	146,397.70	30.00	3.33	5,362.55	27.75	.0750	12,078
2003	203,461.91	30.00	3.33	7,452.81	28.25	.0583	13,048
2004	167,351.33	30.00	3.33	6,130.08	28.75	.0417	7,676
2005	345,505.17	30.00	3.33	12,655.85	29.25	.0250	9,501
2006	465,349.33	30.00	3.33	17,045.75	29.75	.0083	4,249
	10,240,341.79			374,728.08			2,983,184

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.66

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 18-R1							
NET SALVAGE PERCENT.. -5							
1941	161.59					1.0000	170
1946	158.70					1.0000	167
1951	92.00					1.0000	97
1952	59.50					1.0000	62
1955	96.00					1.0000	101
1958	191.68					1.0000	201
1959	774.34					1.0000	813
1960	1,166.86					1.0000	1,225
1961	889.05					1.0000	934
1962	487.82					1.0000	512
1964	605.19					1.0000	635
1965	1,069.42					1.0000	1,123
1966	379.07					1.0000	398
1967	250.42					1.0000	263
1969	755.06					1.0000	793
1973	217.11	18.00	5.56	12.67	0.89	.9506	217
1976	7,990.26	18.00	5.56	466.47	1.80	.9000	7,551
1986	15,716.66	18.00	5.56	917.54	5.45	.6972	11,506
1987	55,226.52	18.00	5.56	3,224.12	5.90	.6722	38,979
1988	11,167.28	18.00	5.56	651.95	6.37	.6461	7,576
1989	261,116.03	18.00	5.56	15,243.95	6.86	.6189	169,685
1991	7,419.49	18.00	5.56	433.15	7.89	.5617	4,376
1992	68,027.14	18.00	5.56	3,971.42	8.43	.5317	37,979
1993	5,246.65	18.00	5.56	306.30	8.99	.5006	2,758
1994	1,863.60	18.00	5.56	108.80	9.57	.4683	916
1995	3,542.44	18.00	5.56	206.81	10.17	.4350	1,618
	444,669.88			25,543.18			290,655

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.74

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-S1							
NET SALVAGE PERCENT.. 0							
1953	232.25					1.0000	232
1954	202.34					1.0000	202
1955	591.65					1.0000	592
1956	47.70					1.0000	48
1957	463.99					1.0000	464
1958	6,202.90					1.0000	6,203
1959	5,624.66					1.0000	5,625
1960	2,399.88					1.0000	2,400
1961	4,771.36					1.0000	4,771
1962	8,717.25					1.0000	8,717
1963	9,108.11	22.00	4.55	414.42	0.14	.9936	9,050
1964	11,269.04	22.00	4.55	512.74	0.40	.9818	11,064
1965	3,878.26	22.00	4.55	176.46	0.67	.9695	3,760
1966	17,774.36	22.00	4.55	808.73	0.94	.9573	17,015
1967	18,289.20	22.00	4.55	832.16	1.21	.9450	17,283
1968	6,575.47	22.00	4.55	299.18	1.49	.9323	6,130
1969	11,766.51	22.00	4.55	535.38	1.78	.9191	10,815
1971	35,889.87	22.00	4.55	1,632.99	2.36	.8927	32,039
1972	6,041.99	22.00	4.55	274.91	2.66	.8791	5,312
1973	6,468.62	22.00	4.55	294.32	2.97	.8650	5,595
1974	54,776.61	22.00	4.55	2,492.34	3.28	.8509	46,609
1975	18,494.68	22.00	4.55	841.51	3.60	.8364	15,469
1976	83,558.28	22.00	4.55	3,801.90	3.93	.8214	68,635
1977	40,884.18	22.00	4.55	1,860.23	4.26	.8064	32,969
1978	70,581.82	22.00	4.55	3,211.47	4.60	.7909	55,823
1979	68,352.91	22.00	4.55	3,110.06	4.95	.7750	52,974
1980	61,008.13	22.00	4.55	2,775.87	5.31	.7586	46,281
1981	79,926.86	22.00	4.55	3,636.67	5.68	.7418	59,290
1982	160,553.82	22.00	4.55	7,305.20	6.06	.7245	116,321
1983	352,857.62	22.00	4.55	16,055.02	6.45	.7068	249,400
1984	959,330.84	22.00	4.55	43,649.55	6.86	.6882	660,211
1985	214,559.20	22.00	4.55	9,762.44	7.27	.6695	143,647
1986	194,143.69	22.00	4.55	8,833.54	7.70	.6500	126,193
1987	255,314.52	22.00	4.55	11,616.81	8.15	.6295	160,720
1988	155,409.08	22.00	4.55	7,071.11	8.61	.6086	94,582
1989	376,634.11	22.00	4.55	17,136.85	9.10	.5864	220,858
1990	604,874.00	22.00	4.55	27,521.77	9.60	.5636	340,907
1991	168,522.64	22.00	4.55	7,667.78	10.12	.5400	91,002

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUST. INFORMATION SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-S1							
NET SALVAGE PERCENT.. 0							
1992	645,028.71	22.00	4.55	29,348.81	10.66	.5155	332,512
1993	422,059.10	22.00	4.55	19,203.69	11.23	.4895	206,598
1994	2,113,349.05	22.00	4.55	96,157.38	11.82	.4627	977,847
1995	883,968.26	22.00	4.55	40,220.56	12.44	.4345	384,084
1996	1,467,254.94	22.00	4.55	66,760.10	13.09	.4050	594,238
1997	186,823.52	22.00	4.55	8,500.47	13.77	.3741	69,891
1998	354,936.04	22.00	4.55	16,149.59	14.49	.3414	121,175
1999	1,611,414.70	22.00	4.55	73,319.37	15.24	.3073	495,188
2000	4,176,725.55	22.00	4.55	190,041.01	16.02	.2718	1,135,234
2001	218,609.13	22.00	4.55	9,946.72	16.85	.2341	51,176
2002	729,243.83	22.00	4.55	33,180.59	17.71	.1950	142,203
2003	1,448,568.93	22.00	4.55	65,909.89	18.61	.1541	223,224
2004	84,029.85	22.00	4.55	3,823.36	19.55	.1114	9,361
2005	485,315.97	22.00	4.55	22,081.88	20.51	.0677	32,856
2006	242,646.25	22.00	4.55	11,040.40	21.50	.0227	5,508
TOTAL	19,146,072.23			869,815.23			7,510,303

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.54

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIP. - FURN. & EQUIP.

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	209,327.95	20.00	5.00	10,466.40	0.50	.9750	204,095
1988	189,698.93	20.00	5.00	9,484.95	1.50	.9250	175,472
1989	337,584.01	20.00	5.00	16,879.20	2.50	.8750	295,386
1990	374,317.71	20.00	5.00	18,715.89	3.50	.8250	308,812
1991	168,221.96	20.00	5.00	8,411.10	4.50	.7750	130,372
1992	294,488.32	20.00	5.00	14,724.42	5.50	.7250	213,504
1993	582,470.83	20.00	5.00	29,123.54	6.50	.6750	393,168
1994	942,598.03	20.00	5.00	47,129.90	7.50	.6250	589,124
1995	184,435.53	20.00	5.00	9,221.78	8.50	.5750	106,050
1996	872,750.68	20.00	5.00	43,637.53	9.50	.5250	458,194
1997	724,800.14	20.00	5.00	36,240.01	10.50	.4750	344,280
1998	2,069,214.86	20.00	5.00	103,460.74	11.50	.4250	879,416
1999	275,667.46	20.00	5.00	13,783.37	12.50	.3750	103,375
2000	66,194.41	20.00	5.00	3,309.72	13.50	.3250	21,513
2001	55,976.66	20.00	5.00	2,798.83	14.50	.2750	15,394
2002	25,594.08	20.00	5.00	1,279.70	15.50	.2250	5,759
2003	151,165.49	20.00	5.00	7,558.27	16.50	.1750	26,454
2004	5,823.22	20.00	5.00	291.16	17.50	.1250	728
TOTAL	7,530,330.27			376,516.51			4,271,096

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 391.5 OFFICE FURNITURE AND EQUIP. - INFO. SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1996	8,756.84					1.0000	8,757
1998	3,453.27					1.0000	3,453
1999	155,359.61					1.0000	155,360
2000	555,426.12					1.0000	555,426
2001	104,007.35					1.0000	104,007
	827,003.19						827,003
AMORTIZED							
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	1,344,392.60	5.00	20.00	268,878.52	0.50	.9000	1,209,953
2003	470,434.28	5.00	20.00	94,086.86	1.50	.7000	329,304
2004	1,208,482.34	5.00	20.00	241,696.47	2.50	.5000	604,241
2005	76,504.12	5.00	20.00	15,300.82	3.50	.3000	22,951
2006	12,386.19	5.00	20.00	2,477.24	4.50	.1000	1,239
	3,112,199.53			622,439.91			2,167,688
TOTAL	3,939,202.72			622,439.91			2,994,691

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 15.80

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS > 1000

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	7,573.14	15.00	6.67	505.13	1.50	.9000	6,816
1994	40,777.74	15.00	6.67	2,719.88	2.50	.8333	33,980
1996	107,328.43	15.00	6.67	7,158.81	4.50	.7000	75,130
1997	43,143.17	15.00	6.67	2,877.65	5.50	.6333	27,323
1998	60,209.00	15.00	6.67	4,015.94	6.50	.5667	34,120
1999	59,590.96	15.00	6.67	3,974.72	7.50	.5000	29,795
2000	9,282.85	15.00	6.67	619.17	8.50	.4333	4,022
2002	395,881.90	15.00	6.67	26,405.32	10.50	.3000	118,765
2003	11,932.50	15.00	6.67	795.90	11.50	.2333	2,784
2004	334,783.39	15.00	6.67	22,330.05	12.50	.1667	55,808
TOTAL	1,070,503.08			71,402.57			388,543

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 392.21 TRANSPORTATION EQUIPMENT - TRAILERS < 1000

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	7,195.00	15.00	6.67	479.91	1.50	.9000	6,476
1996	2,421.27	15.00	6.67	161.50	4.50	.7000	1,695
1997	1,751.62	15.00	6.67	116.83	5.50	.6333	1,109
TOTAL	11,367.89			758.24			9,280

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1977	1,648.74	30.00	3.33	54.90	0.50	.9833	1,621
1980	13,218.31	30.00	3.33	440.17	3.50	.8833	11,676
1981	61,708.00	30.00	3.33	2,054.88	4.50	.8500	52,452
1985	15,670.00	30.00	3.33	521.81	8.50	.7167	11,231
1986	17,400.00	30.00	3.33	579.42	9.50	.6833	11,889
1987	21,831.55	30.00	3.33	726.99	10.50	.6500	14,191
1990	15,133.00	30.00	3.33	503.93	13.50	.5500	8,323
1991	23,800.06	30.00	3.33	792.54	14.50	.5167	12,297
1992	23,978.00	30.00	3.33	798.47	15.50	.4833	11,589
1993	56,399.93	30.00	3.33	1,878.12	16.50	.4500	25,380
1995	80,079.93	30.00	3.33	2,666.66	18.50	.3833	30,695
1996	81,714.58	30.00	3.33	2,721.10	19.50	.3500	28,600
1998	7,938.48	30.00	3.33	264.35	21.50	.2833	2,249
1999	16,447.55	30.00	3.33	547.70	22.50	.2500	4,112
TOTAL	436,968.13			14,551.04			226,305

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.33

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1950	141.49					1.0000	141
1959	153.88					1.0000	154
1960	150.48					1.0000	150
1961	157.44					1.0000	157
1962	63.50					1.0000	64
1967	135.00					1.0000	135
1970	455.70					1.0000	456
1972	482.83					1.0000	483
1973	180.04					1.0000	180
1977	346.92					1.0000	347
1981	288.55					1.0000	289
	2,555.83						2,556
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1982	254,531.81	25.00	4.00	10,181.27	0.50	.9800	249,441
1983	288,769.24	25.00	4.00	11,550.77	1.50	.9400	271,443
1984	370,442.83	25.00	4.00	14,817.71	2.50	.9000	333,399
1985	280,324.78	25.00	4.00	11,212.99	3.50	.8600	241,079
1986	241,620.12	25.00	4.00	9,664.80	4.50	.8200	198,128
1987	332,746.42	25.00	4.00	13,309.86	5.50	.7800	259,542
1988	299,275.33	25.00	4.00	11,971.01	6.50	.7400	221,464
1989	391,537.19	25.00	4.00	15,661.49	7.50	.7000	274,076
1990	531,492.11	25.00	4.00	21,259.68	8.50	.6600	350,785
1991	430,745.37	25.00	4.00	17,229.81	9.50	.6200	267,062
1992	433,915.79	25.00	4.00	17,356.63	10.50	.5800	251,671
1993	843,690.85	25.00	4.00	33,747.63	11.50	.5400	455,593
1994	1,428,873.42	25.00	4.00	57,154.94	12.50	.5000	714,437
1995	457,319.71	25.00	4.00	18,292.79	13.50	.4600	210,367
1996	682,723.56	25.00	4.00	27,308.94	14.50	.4200	286,744
1997	1,075,489.49	25.00	4.00	43,019.58	15.50	.3800	408,686
1998	1,409,985.18	25.00	4.00	56,399.41	16.50	.3400	479,395
1999	794,792.24	25.00	4.00	31,791.69	17.50	.3000	238,438
2000	84,891.06	25.00	4.00	3,395.64	18.50	.2600	22,072

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	544,942.99	25.00	4.00	21,797.72	19.50	.2200	119,887
2002	766,171.96	25.00	4.00	30,646.88	20.50	.1800	137,911
2003	144,982.26	25.00	4.00	5,799.29	21.50	.1400	20,298
2004	1,326,725.23	25.00	4.00	53,069.01	22.50	.1000	132,673
2005	420,125.48	25.00	4.00	16,805.02	23.50	.0600	25,208
2006	145,813.65	25.00	4.00	5,832.55	24.50	.0200	2,916
	13,981,928.07			559,277.11			6,172,715
TOTAL	13,984,483.90			559,277.11			6,175,271

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIP - CNG FACILITIES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-S1							
NET SALVAGE PERCENT.. 0							
1990	282,473.12	10.00	10.00	28,247.31	0.97	.9030	255,073
1991	12,116.18	10.00	10.00	1,211.62	1.27	.8730	10,577
1992	1,965,090.55	10.00	10.00	196,509.06	1.58	.8420	1,654,606
1994	363,137.44	10.00	10.00	36,313.74	2.25	.7750	281,432
TOTAL	2,622,817.29			262,281.73			2,201,688

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	1,998.10	20.00	5.00	99.91	0.50	.9750	1,948
1989	1,493.24	20.00	5.00	74.66	2.50	.8750	1,307
1990	12,920.00	20.00	5.00	646.00	3.50	.8250	10,659
1991	496.81	20.00	5.00	24.84	4.50	.7750	385
1992	5,944.00	20.00	5.00	297.20	5.50	.7250	4,309
1993	35,235.83	20.00	5.00	1,761.79	6.50	.6750	23,784
1994	40,300.91	20.00	5.00	2,015.05	7.50	.6250	25,188
1995	4,302.66	20.00	5.00	215.13	8.50	.5750	2,474
1996	24,202.90	20.00	5.00	1,210.15	9.50	.5250	12,707
2005	582.84	20.00	5.00	29.14	18.50	.0750	44
TOTAL	127,477.29			6,373.87			82,805

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	--ANNUAL ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	-ACCRUED DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L2.5							
NET SALVAGE PERCENT.. +30							
1971	3,385.00					1.0000	2,370
1973	3,492.00	12.00	8.33	203.62	0.16	.9867	2,412
1975	12,644.89	12.00	8.33	737.32	0.49	.9592	8,490
1976	12,260.00	12.00	8.33	714.88	0.66	.9450	8,110
1977	14,084.00	12.00	8.33	821.24	0.83	.9308	9,177
1978	156,724.38	12.00	8.33	9,138.60	1.01	.9158	100,470
1979	72,509.58	12.00	8.33	4,228.03	1.19	.9008	45,722
1980	99,459.55	12.00	8.33	5,799.49	1.35	.8875	61,789
1981	52,170.63	12.00	8.33	3,042.07	1.50	.8750	31,955
1982	28,834.58	12.00	8.33	1,681.34	1.64	.8633	17,425
1983	8,069.00	12.00	8.33	470.50	1.79	.8508	4,806
1984	86,140.01	12.00	8.33	5,022.82	1.94	.8383	50,548
1985	90,132.68	12.00	8.33	5,255.64	2.11	.8242	52,001
1986	6,688.00	12.00	8.33	389.98	2.30	.8083	3,784
1987	84,710.19	12.00	8.33	4,939.45	2.49	.7925	46,993
1988	47,683.08	12.00	8.33	2,780.40	2.71	.7742	25,841
1989	120,600.00	12.00	8.33	7,032.19	2.93	.7558	63,805
1990	235,772.76	12.00	8.33	13,747.91	3.17	.7358	121,437
1991	63,442.02	12.00	8.33	3,699.30	3.41	.7158	31,788
1992	85,067.37	12.00	8.33	4,960.28	3.64	.6967	41,487
1993	44,652.24	12.00	8.33	2,603.67	3.85	.6792	21,229
1994	199,569.50	12.00	8.33	11,636.90	4.05	.6625	92,550
1996	283,835.81	12.00	8.33	16,550.47	4.45	.6292	125,013
1997	288,445.86	12.00	8.33	16,819.28	4.72	.6067	122,500
1998	617,495.74	12.00	8.33	36,006.18	5.10	.5750	248,542
1999	634,883.11	12.00	8.33	37,020.03	5.60	.5333	237,008
2000	9,509.11	12.00	8.33	554.48	6.22	.4817	3,206
2002	1,982,569.06	12.00	8.33	115,603.60	7.75	.3542	491,558
2003	1,399.94	12.00	8.33	81.63	8.63	.2808	275
2004	436,232.91	12.00	8.33	25,436.74	9.55	.2042	62,355
2005	8,463.75	12.00	8.33	493.52	10.51	.1242	736
	5,790,926.75			337,471.56			2,135,382

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.83

COLUMBIA GAS OF OHIO, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1983	49,250.41					1.0000	49,250
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	89,177.29	20.00	5.00	4,458.86	0.50	.9750	86,948
1988	51,384.03	20.00	5.00	2,569.20	1.50	.9250	47,530
1989	54,305.80	20.00	5.00	2,715.29	2.50	.8750	47,518
1990	86,431.03	20.00	5.00	4,321.55	3.50	.8250	71,306
1991	30,686.21	20.00	5.00	1,534.31	4.50	.7750	23,782
1992	95,787.45	20.00	5.00	4,789.37	5.50	.7250	69,446
1993	85,077.92	20.00	5.00	4,253.90	6.50	.6750	57,428
1994	99,206.59	20.00	5.00	4,960.33	7.50	.6250	62,004
1995	73,776.43	20.00	5.00	3,688.82	8.50	.5750	42,421
1996	95,280.57	20.00	5.00	4,764.03	9.50	.5250	50,022
1997	28,481.38	20.00	5.00	1,424.07	10.50	.4750	13,529
1998	336,129.91	20.00	5.00	16,806.50	11.50	.4250	142,855
1999	112,914.14	20.00	5.00	5,645.71	12.50	.3750	42,343
2000	56,018.98	20.00	5.00	2,800.95	13.50	.3250	18,206
2002	32,688.23	20.00	5.00	1,634.41	15.50	.2250	7,355
2003	2,934.00	20.00	5.00	146.70	16.50	.1750	513
2006	10,113.40	20.00	5.00	505.67	19.50	.0250	253
	1,340,393.36			67,019.67			783,459
TOTAL	1,389,643.77			67,019.67			832,709

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.82

EXHIBIT B

Columbia Gas of Ohio, Inc.
Computation of Increase in Annual Depreciation Expense
Proposed Rates vs. Current Rates

ACCOUNT	ACCOUNT TITLE	2003 SERVICE LIFE %	2006 SERVICE LIFE %	RATE DIFFERENCE %	PLANT IN-SERVICE PER STUDY 12/31/2007 $	ANNUAL ACCRUAL Difference $
Distribution Plant:						
375.34	Measuring and Regulating	2.73	2.73	0.00	5,236,882	0
375.56	Industrial Measuring and Regulating	3.84	3.75	-0.09	69,548	(63)
375.7	other Distribution System	1.85	2.71	0.86	19,667,688	169,142
375.8	Communication Structures	2.00	2.00	0.00	586,735	0
376	Mains	1.91	1.86	-0.05	932,195,623	(466,098)
378	M. & R. Equip - Gen	3.14	3.20	0.06	24,133,391	14,480
379	M. & R. Equip - CG	3.55	3.44	-0.11	7,749,073	(8,524)
380	Services	3.00	3.20	0.20	491,349,914	982,700
381	Meters	2.39	2.28	-0.11	98,216,075	(108,038)
381.1	Automated Meter Reading Devices	6.67	6.67	0.00	3,842,189	0
382	Meter Install	1.99	2.18	0.19	61,572,354	116,987
383	House Reg	3.57	3.57	0.00	39,533,955	0
384	House Reg Install	3.57	3.57	0.00	32,314,086	0
385	Ind M. & R. Sta Equip	3.66	3.66	0.00	10,225,571	0
387	Other Equip - General	6.07	5.74	-0.33	444,670	(1,467)
387.4	Other Equip - Customer Info. Services	4.99	4.54	-0.45	19,393,091	(87,269)
					1,746,530,847	
General Plant:						
394.11	CNG Facilities	10.00	10.00	0.00	2,622,849	0
396	Power Operated Equipment	5.83	5.83	0.00	5,663,858	0
					8,286,707	
		DEPRECIABLE PLANT TOTAL			1,754,817,554	611,851
		2003 SERVICE LIFE %	2006 SERVICE LIFE %			
General Plant Amortized:						
391.4	Furniture & Equipment	0.05	0.05	0.00	7,435,862	0
391.5	Information systems	0.20	0.20	0.00	3,828,612	0
392.2	Transportation Equipment - Trailers	0.07	0.07	0.00	1,029,787	0
392.21	Transportation Equipment - Trailers	0.07	0.07	0.00	7,418	0
393	Stores Equipment	0.03	0.03	0.00	435,319	0
394	Tools, Shop, and Garage Equipment	0.04	0.04	0.00	14,504,897	0
395	Laboratory Equipment	0.05	0.05	0.00	125,479	0
398	Miscellaneous Equipment	0.05	0.05	0.00	1,297,303	0
					28,664,477	0
		DEPRECIABLE/AMORTIZABLE PLANT TOTAL				
Other Amortized:						
302	Franchises & Consents	Misc	Misc	0.00	68	0
303	Misc. Intangible Plant	Misc	Misc	0.00	4,556,460	0
303.1	Intangible Plant - DIS Software	Misc	Misc	0.00	0	0
303.3	Intangible Plant - Misc. Software	Misc	Misc	0.00	17,317,462	0
375.71	Other Dist. Str. - Improv. To Lease Prop.	Misc	Misc	0.00	2,885,009	0
378.32	Electronic Flow Computer	Misc	Misc	0.00	30,041	0
390.21	Structures & Improvements - Gen. Office	Misc	Misc	0.00	5,703,455	0
					30,492,495	0
		AMORTIZABLE PLANT TOTAL			59,156,972	0
		Non-depreciable			26,298,862	0
		Plant held for future use			67,611	0
					26,366,473	0
				Total Per Books Plant (2007)	1,840,340,998	611,851