

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**VERIFIED PETITION OF CITIZENS WATER OF)
WESTFIELD, LLC FOR (1) AUTHORITY TO)
INCREASE RATES AND CHARGES FOR WATER)
UTILITY SERVICE AND APPROVAL OF A NEW)
SCHEDULE OF RATES AND CHARGES; (2))
AUTHORITY TO IMPLEMENT AND APPROVAL OF)
A SYSTEM DEVELOPMENT CHARGE; AND (3))
APPROVAL OF CERTAIN REVISIONS TO ITS)
TERMS AND CONDITIONS APPLICABLE TO)
WATER UTILITY SERVICE)**

CAUSE NO. 46020

**VERIFIED DIRECT TESTIMONY
of
CAMELA A. JOHNSON**

**On
Behalf of
Petitioner,
Citizens Water of Westfield, LLC**

Petitioner's Exhibit No. 5

1 **INTRODUCTION AND BACKGROUND**

2 **Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A1. My name is Camela A. Johnson. My business address is 2020 North Meridian Street,
4 Indianapolis, Indiana.

5 **Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A2. I am employed by the Board of Directors for Utilities of the Department of Public Utilities
7 of the City of Indianapolis (the "Board of Directors" or "Board"), which does business as
8 Citizens Energy Group ("Citizens"). I am the Senior Accounting Manager, Shared
9 Services and Financial Planning.

10 **Q3. PLEASE DESCRIBE THE DUTIES AND RESPONSIBILITIES OF YOUR
11 PRESENT POSITION.**

12 A3. The duties of my present position include managing the financial planning function of
13 Citizens and the accounting activities for the Shared Services business unit. I also provide
14 management oversight for the property records functions.

15 **Q4. HOW LONG HAVE YOU BEEN EMPLOYED BY CITIZENS?**

16 A4. I have been employed by Citizens since January 2013.

17 **Q5. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

18 A5. I graduated from Indiana University's Kelley School of Business – Indianapolis in 1991
19 with a Bachelor of Science degree in Accounting. I am a certified public accountant.

20 **Q6. PLEASE DESCRIBE YOUR PRIOR BUSINESS EXPERIENCE.**

21 A6. From 1991 to 2006, I worked for Cinergy Corp. (now part of Duke Energy) in positions of
22 increasing responsibility in various accounting and financial functions. My responsibilities

1 included preparing journal entries, regulatory reports, financial reports, and budgets, as
2 well as developing training modules for the company's financial employees.

3 From 2006 to 2009, I was a stay-at-home mother for my newly adopted children.

4 From 2009 to early 2013, I was employed by Zempleo, Inc., which assigned me as
5 a full-time contractor to Duke Energy in its Smart Grid Support department. My
6 responsibilities included tracking inventory for meters and communication nodes,
7 preparing journal entries, reviewing monthly allocation calculations, reviewing capital
8 projects, and answering data requests from the Public Utility Commission of Ohio for
9 annual rider filings.

10 From 2013 to date, I have been employed by Citizens in positions of increasing
11 responsibility. From January 2013 to May 2013, I served as Senior Accountant in Property
12 Records where I was responsible for preparing asset documentation and journal entries.

13 From May 2013 to February 2015, I served as the Financial Accounting Supervisor
14 in Property Records. My duties included supervising the property records functions and
15 coordinating the preparation of annual reports to the Indiana Utility Regulatory
16 Commission (the "Commission").

17 From February 2015 to January 2019, I served as the Financial Accounting
18 Manager in Property Records. In addition to managing the property records functions, I
19 prepared budgets, provided data for financial footnotes, reviewed monthly depreciation
20 calculations, and reviewed annual property tax returns. I also assisted with workpaper
21 documentation and data request answers for rate case proceedings.

1 From February 2019 to April 2022, I served as the Manager of Financial Planning
2 and Regulatory Accounting. My duties included coordinating the financial planning
3 process for Citizens and providing accounting support for regulatory matters. Additionally,
4 I provided oversight for the property records functions, which included the review of
5 internal accounting policies, monthly depreciation calculations, and annual property tax
6 returns.

7 From May 2022 to date, I have served as the Senior Accounting Manager, Shared
8 Services and Financial Planning. In that role, I am responsible for managing the accounting
9 processes for the Shared Services business unit and maintaining the allocation
10 methodology. I also continue to manage the company financial planning process and
11 provide oversight for the property records functions.

12 **Q7. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

13 A7. Yes. I have sponsored testimony in base rate cases on behalf of Westfield Gas and Citizens
14 Thermal, as well as in a depreciation case on behalf of joint petitioners for Citizens.

15 **Q8. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

16 A8. The purpose of my testimony is to sponsor pro forma adjustments related to depreciation
17 and amortization expense and property taxes. I submit information regarding pro forma
18 changes to depreciation rates. I also explain the Shared Services allocation methodology.
19 Finally, I provide support for original cost net plant in service and original cost rate base.

20 **SHARED SERVICES**

21 **Overview and Allocation Methodology**

22 **Q9. PLEASE EXPLAIN SHARED SERVICES.**

1 A9. Shared Services is an organizational framework for the consolidation of resources and
2 centralization of costs that provides process or knowledge-based and field services to
3 Citizens' seven regulated utilities and its various other business units. Shared Services is
4 designed to deliver high-quality services efficiently and effectively by streamlining high-
5 volume, routine transactions and utilizing resources with specialized skill sets who are
6 dedicated to providing these services, including executive management, administrative,
7 customer focused, engineering, meter reading, and field services.

8 **Q10. HOW ARE SHARED SERVICES COSTS ASSIGNED TO THE VARIOUS**
9 **BUSINESS UNITS THAT ARE SERVED BY AND BENEFIT FROM THE**
10 **ACTIVITIES OF SHARED SERVICES PERSONNEL?**

11 A10. The first choice is to direct-charge all costs that can clearly be assigned to the business unit
12 driving the cost. A prime example of this is the activity within the engineering group: most
13 engineering personnel provide services for distinct projects within a given business unit;
14 consequently, rather than charge their time to their Shared Services home area which would
15 cause the associated costs to be allocated, they charge their time to the distinct project.
16 Another example is the cost for lawn care at various facilities: these costs can be readily
17 identified with the business unit whose facilities are being maintained and are therefore
18 direct charged to that business unit, even though the activity itself is managed by Shared
19 Services personnel.

20 When it is not possible or practical to specifically identify costs as being attributable
21 to a particular business unit, a comprehensive cost allocation methodology is utilized to
22 assign Shared Services costs to the ultimate cost causer or consumer of a particular service

1 based on numerous cost drivers. The objective of the cost allocation methodology is to
2 assign the Shared Services costs as accurately as possible to the consumers or beneficiaries
3 of each service. However, it is important to keep in mind that all allocations are inherently
4 estimates. Consequently, Citizens strives to strike an optimal balance between the most
5 accurate assignment of costs and the avoidance of overly complicated allocations.

6 **Q11. PLEASE IDENTIFY THE TYPES OF COST DRIVERS USED IN ALLOCATING**
7 **COSTS.**

8 A11. Citizens uses three main types of cost drivers: (i) statistical drivers where feasible, (ii)
9 estimates of time spent on activities for each business unit where statistical drivers cannot
10 be obtained, or (iii) the Trust Administration driver when there is no other reasonable cost
11 benefit relationship that can be determined.

12 For example, the costs associated with providing human resources services, such
13 as benefits administration or payroll, are assigned to the different business units based upon
14 the number of employees in each unit (a statistical driver). In the same manner, costs
15 associated with the Citizens customer call center are assigned to the regulated utilities of
16 Citizens based on the number of customers in each unit. A list of statistical cost drivers,
17 including their derivation, is provided in my supporting workpaper 270.

18 In contrast, costs for most accounting functions have no correlation to any statistics
19 that drive the amount of accounting activity for any given unit; the number of journal
20 entries made or the dollar amounts reconciled are not indicators of the amount of time
21 required to accomplish these activities for any business unit, to name two well-known and
22 frequent accounting activities. Thus, accounting personnel who are dedicated to an

1 operating unit estimate how much time they spend on behalf of the applicable business
2 units. The same concept is true for employees in other departments, such as Environmental
3 Stewardship, Occupational Health and Safety, and others. Some employees may estimate
4 a portion of their time to be allocated to Trust Administration, explained below, in addition
5 to specific business units.

6 **Q12. PLEASE DESCRIBE FURTHER THE CIRCUMSTANCES UNDER WHICH THE**
7 **TRUST ADMINISTRATION DRIVER IS USED.**

8 A12. The Trust Administration driver is used to assign costs that cannot otherwise reasonably
9 be assigned to any specific business unit, and for overall entity costs which are incurred to
10 support Citizens. For example, the Financial Business Applications Analyst in Accounting
11 is responsible for the functional administration of the General Ledger, involving activities
12 such as maintaining the chart of accounts, posting and balancing interface transactions,
13 researching and correcting posting errors, or managing system processes for consolidation
14 or financial statement generation. These activities transcend individual business units and
15 are therefore charged to Trust Administration.

16 Trust Administration costs are allocated to business units based on the respective
17 business unit's percentage of prior year revenues to total Trust prior year revenues. Citizens
18 has applied this methodology since fiscal year 2007, pursuant to the Order in Cause No.
19 42767 (Citizens Gas), pages 42 to 44.

20 **Q13. PLEASE GIVE AN OVERVIEW OF THE PROCESS FOR ESTABLISHING COST**
21 **ALLOCATIONS.**

1 A13. Citizens uses a multi-step model to determine the allocation of Shared Services costs.
2 Because Shared Services costs are predominantly people-driven, the first step is to establish
3 a person-by-person allocation of labor costs using the various cost drivers explained
4 previously.

5 The second step is to establish a weighted average attributable to each business unit
6 based on the aggregate of the individualized allocations weighted by the estimated
7 expensed wages for each employee. This overall labor-based allocation is then also applied
8 to the estimated payroll-related expenses such as benefits and payroll taxes that are, for the
9 most part, not directly assignable to individual employees.

10 The third step is to estimate all non-labor expenses for each department and apply
11 appropriate drivers to allocate the costs.

12 The fourth step is to summarize all of the allocated cost categories (labor, labor-
13 related costs, and non-labor costs) by major department or function. The result is converted
14 to a percentage of total cost for each department or function which is then used as the
15 allocation factor for all charges generated by that department or function.

16 **Q14. HOW ARE ALLOCATED COSTS TRANSFERRED TO EACH BUSINESS UNIT?**

17 A14. The allocation factors are maintained in Oracle EBS to effect an automated monthly
18 allocation of expensed actual costs by account.

19 **Q15. HOW OFTEN ARE ALLOCATION FACTORS UPDATED?**

20 A15. Generally, Citizens updates allocation factors annually to establish factors for the new
21 fiscal year, which begins on October 1st, though major organizational changes could

1 warrant an interim update of the allocation factors. Such updates are normally forward-
2 looking and not retroactive, in addition to being rare.

3 **Q16. PLEASE DESCRIBE THE REIMBURSEMENT PROCESS FOR ALLOCATED**
4 **COSTS.**

5 A16. Shared Services maintains cash accounts with which it funds expenditures, and business
6 units reimburse allocated costs through ongoing sweeps of intercompany balances. Certain
7 costs that are not unique to Shared Services are paid from the Shared Services cash account
8 as a matter of efficiency and are reimbursed within a few business days by the appropriate
9 business units. For example, payroll liabilities for all business units within Citizens are paid
10 from the Shared Services cash account and reimbursed within three to four business days.
11 Likewise, as a result of combined billing, all customer receipts are collected in the Shared
12 Services cash account first and then disbursed to the appropriate business unit.

13 **Historical Base Period Allocations**

14 **Q17. WAS THERE A CHANGE IN ALLOCATION FACTORS DURING THE**
15 **HISTORICAL BASE PERIOD?**

16 A17. Yes. Because the historical base period spans two Citizens fiscal years, there were two sets
17 of allocation factors in use. From July 2022 through September 2022, the allocation factors
18 were based on the fiscal year 2022 estimates. From October 2022 through June 2023, the
19 allocation factors were based on the fiscal year 2023 estimates.

20 **Q18. WHAT PORTION OF SHARED SERVICES COSTS ULTIMATELY WAS**
21 **ALLOCATED TO CITIZENS WATER OF WESTFIELD, LLC FOR THE**
22 **HISTORICAL BASE PERIOD?**

1 A18. Citizens Water of Westfield, LLC (“Westfield Water” or “Petitioner”) received
2 approximately 2.03% of Shared Services allocations for the period from July 2022 to
3 September 2022, and approximately 2.20% for the period from October 2022 through June
4 2023, yielding a blended effective rate of 2.16% for the historical base period. Attachment
5 CAJ-5 presents a summary of Shared Services allocations for the historical base period
6 compared to the fiscal year 2023 budget percentage.

7 **Pro Forma Allocations**

8 **Q19. WHAT IS THE PRO FORMA ALLOCATION FOR ADJUSTMENTS TO SHARED**
9 **SERVICES COSTS?**

10 A19. For my pro forma calculations, I used the fiscal year 2023 budget percentage for each type
11 of cost, namely depreciation and property taxes. The blended effective rate of 2.16% for
12 Shared Services allocations in the historical base period is the same as the overall allocation
13 percentage of 2.16% for the fiscal year 2023 budget. Although there are slight differences
14 between the budget and historical base period percentages for individual cost categories, I
15 considered the budget percentages representative of pro forma costs and the impact of any
16 differences immaterial to the overall revenue requirement.

17 **PRO FORMA ADJUSTMENTS**

18 **Overview**

19 **Q20. PLEASE PROVIDE A HIGH-LEVEL ASSESSMENT OF PETITIONER'S PRO**
20 **FORMA ADJUSTMENTS WHICH YOU ARE SPONSORING.**

21 A20. In summary, the historical base period amount incurred for depreciation, amortization, and
22 property taxes of \$3.401 million is lower than going-level costs for these same expenses in

1 the link period (\$4.645 million) and test year (\$5.167 million). Outlined below is a
2 summary and explanation of the key drivers for these specific pro forma adjustments:

Historical Base Period Amounts for Sponsored Expenses	\$3,400,723
Link Period Pro Forma Adjustments:	
Depreciation, including CIAC Amortization	1,014,016
Amortization of Plant Acquisition Adjustment	(78,322)
Property Taxes	<u>308,588</u>
Link Period Pro Forma Amounts for Sponsored Expenses	\$4,645,006
Test Year Pro Forma Adjustments:	
Depreciation	255,441
Property Taxes	<u>266,563</u>
Test Year Pro Forma Amounts for Sponsored Expenses	\$5,167,011

3 The \$1.014 million increase in depreciation expense for the link period is primarily
4 attributable to the removal of historical base period credits to depreciation expense for
5 contributed property. Partially offsetting decreases in depreciation expense are due to the
6 proposed implementation of depreciation rate changes and expected general plant
7 retirements during the link period pro forma adjustment period.

8 The \$255 thousand increase in depreciation expense for the test year is primarily
9 attributable to the expected growth in plant in service.

10 The \$78 thousand decrease in amortization expense for the link period represents
11 the removal of historical base period expenses related to the amortization of the acquisition
12 adjustment.

13 The increases in property taxes of \$309 thousand and \$266 thousand for the link
14 period and test year, respectively, are largely due to increased assessment values.

15 I explain these adjustments in more detail further below in my testimony.

1 **Q21. IS PETITIONER PROPOSING ANY OTHER PRO FORMA ADJUSTMENTS?**

2 A21. Yes. Petitioner's witnesses Craig Jackson, Sabine Karner, and Debi Bardhan-Akala will
3 address additional pro forma adjustments in their separate testimonies for this Cause.

4 **Q22. WHAT STEPS WERE TAKEN BY YOU TO DETERMINE PRO FORMA**
5 **ADJUSTMENTS TO THE LINK PERIOD AND TEST YEAR?**

6 A22. I reviewed property tax returns submitted to the Department of Local Government Finance
7 ("DLGF") and current year property tax bills. I compiled four-year average historical ratios
8 for property tax assessment calculations. I calculated the depreciation expense impacts for
9 expected net additions to plant in service, as well as the impacts from changes to the
10 depreciation accrual rates. I also read Commission Orders from certain prior rate cases
11 involving Citizens' regulated utilities regarding depreciation rates and allowable expenses.

12 **Q23. BRIEFLY EXPLAIN YOUR WORKPAPER FORMAT AND ORDER.**

13 A23. A list of my workpapers is included in Attachment CAJ-1. I used the following numbering
14 scheme for workpapers related to accounting adjustments:

15 1xx: Financial and Accounting Data for Utility Plant
16 2xx: Shared Services
17 4xx: Pro Forma Adjustments for Sponsored Expenses
18 5xx: Miscellaneous Informational Schedules
19

20 Where workpapers required additional supporting calculations, I have numbered
21 these supporting workpapers the same as the workpaper in question and added a suffix of
22 -Sn, where n denotes the next sequential number (e.g., 470-S1 is a supporting workpaper
23 for workpaper 470). Similarly, additional expanded calculations are presented in

1 workpapers containing a suffix of En, where n denotes the next sequential number (e.g.,
2 450-E1 is an expanded calculation workpaper supporting workpaper 450).

3 **Q24. DID YOU INCLUDE A SUMMARY OF ALL PRO FORMA ADJUSTMENTS YOU**
4 **SPONSOR IN YOUR TESTIMONY?**

5 A24. Yes. Attachment CAJ-2 presents a summary of pro forma adjustments I calculated to
6 certain operating expenses of Petitioner during the link period and test year. As is noted
7 above, Petitioner's witnesses Mr. Jackson, Ms. Karner, and Ms. Bardhan-Akala present
8 additional pro forma adjustments they are sponsoring in their own separate summary
9 documents.

10 **Depreciation and Amortization**

11 **Q25. PLEASE DISCUSS YOUR PRO FORMA ADJUSTMENT TO DEPRECIATION**
12 **AND AMORTIZATION EXPENSE.**

13 A25. I established the annual amount of depreciation expense on depreciable utility plant in
14 service, including contributed plant ("CIAC"), as of June 30, 2023, and applied pro forma
15 depreciation rates. Consistent with prior Commission determinations, I did not subtract
16 CIAC amortization.¹ I included Petitioner's share of Shared Services depreciation on plant
17 in service as of June 30, 2023.

18 For the link period adjustments, I added estimated depreciation for the expected
19 additions to plant in service, net of retirements. Consistent with the use of the pro forma
20 depreciation rates, the expected retirements include asset types subject to General Plant

¹ Indiana-American Water rate case Order, Cause No. 43680, page 86: "[...] we again reject the OUCC's proposal to amortize CIAC."

1 amortization. I also included Petitioner's share of estimated depreciation on Shared
2 Services additions to plant in service, net of retirements.

3 For the test year adjustments, I calculated the estimated annual amount of
4 depreciation expense on depreciable utility plant in service, including contributed plant, as
5 of June 30, 2024. Then I added estimated depreciation for the expected net additions to
6 plant in service during the test year. I included Petitioner's share of estimated depreciation
7 on Shared Services net additions to plant in service during the test year.

8 The net adjustment to depreciation expense (403 account) results in a pro forma
9 increase of \$1,014,016 for the link period and an increase of \$255,441 for the test year. I
10 present my calculations in workpaper 470, including supporting schedules.

11 Additionally, I removed the test year expense for amortization of the acquisition
12 adjustment (406 account) for which Petitioner is not seeking recovery, yielding a pro forma
13 reduction of \$78,322 for the link period. (See workpaper 471.)

14 **Q26. HOW DID YOU DETERMINE THE EXPECTED NET ADDITIONS TO PLANT**
15 **IN SERVICE?**

16 A26. I relied on testimony sponsored by Petitioner's witness Ed Bukovac for the estimated
17 project spending put into service for the link period and test year, as listed in Attachment
18 EJB-1. One of the projects is large enough to qualify for capitalized interest. (See my
19 workpaper 522 for Petitioner's Policy for Capitalization of AFUDC.) I have added \$39,224
20 of capitalized interest to the link period project costs listed in Attachment EJB-1. I also
21 included \$726,219 of actual plant additions from July 1, 2023 through September 30, 2023
22 for project spending that occurred prior to the beginning of the link period, which are not

1 included in Attachment EJB-1. For contributed plant and asset retirements, I included
 2 actual amounts from July 1, 2023 through September 30, 2023 and used historical averages
 3 and estimates of general plant asset retirements for the remaining months in the link period
 4 and test year. See workpaper 470-S2, lines 44 to 46, for the amount of plant additions,
 5 retirements, and contributed plant included in the link period and test year.

6 **Q27. YOU MENTION PETITIONER'S USE OF PRO FORMA DEPRECIATION**
 7 **RATES. PLEASE ELABORATE.**

8 A27. Petitioner currently uses a composite depreciation rate of 2% for all of its water utility plant
 9 in service, which was approved in Cause No. 44273 dated November 25, 2013. In Cause
 10 No. 45039, Petitioner presented updated depreciation accrual rates from a depreciation
 11 study prepared by consulting firm Gannett Fleming dated 2016. The Commission Order in
 12 Cause No. 45039 dated December 27, 2018, approved the new depreciation accrual rates
 13 for Petitioner but stipulated that the new rates shall not take effect prior to the approval of
 14 new basic rates and charges in Petitioner's next general rate case. The table below provides
 15 a comparison of Petitioner's depreciation rates currently in use and those approved in
 16 Cause No. 45039 as used for pro forma purposes:

Asset Type	Description	Base Period Depr. Rate	Pro Forma Depr. Rate
<u>Supply & Pumping</u>			
W2-304-20	Structures and Improvements	2.00%	1.81%
W2-307-20	Wells and Springs	2.00%	1.34%
W2-309-20	Supply Mains	2.00%	2.61%
W2-311-20	Pumping Equipment	2.00%	2.52%
W2-339-20	Other Miscellaneous Equipment	2.00%	2.36%
<u>Treatment</u>			
W3-304-30	Structures and Improvements	2.00%	1.79%
W3-320-30	Water Treatment Equipment	2.00%	2.55%
W3-339-30	Other Miscellaneous Equipment	2.00%	3.55%
<u>Distribution</u>			
W4-330-40	Reservoirs and Standpipes	2.00%	2.23%

Asset Type	Description	Base Period Depr. Rate	Pro Forma Depr. Rate
W4-330-47	CIAC Reservoir and Standpipes	2.00%	2.23%
W4-331-40	Mains Transmission and Distribution	2.00%	0.97%
W4-331-41	Mains Transmission and Distribution Sys 2 *	2.00%	0.97%
W4-331-42	Mains Transmission and Distribution Sys 3 *	2.00%	0.97%
W4-331-45	CIAC Mains Transmission and Distribution	2.00%	0.97%
W4-333-40	Services	2.00%	2.33%
W4-333-41	Services System 2	2.00%	2.33%
W4-333-45	CIAC Services	2.00%	2.33%
W4-334-40	Meters/Installations	2.00%	2.73%
W4-335-40	Hydrants	2.00%	2.17%
W4-335-41	Hydrants System 2 *	2.00%	2.17%
W4-335-42	Hydrants System 3 *	2.00%	2.17%
W4-335-45	CIAC Hydrants	2.00%	2.17%
W4-339-40	Other Miscellaneous Equipment	2.00%	2.93%
<u>General Plant</u>			
W5-340-51	Office Furniture *	2.00%	4.00%
W5-340-53	Computer Equipment	2.00%	21.25%
W5-340-54	Software	2.00%	30.43%
W5-341-50	Transportation Equipment	2.00%	1.27%
W5-343-50	Tools, Shop & Garage Equipment (Pre-2017)	2.00%	0.00%
W5-343-50	Tools, Shop & Garage Equipment (Post-2017)	2.00%	5.00%
W5-344-50	Laboratory Equipment	2.00%	1.99%
W5-345-50	Power Operated Equipment	2.00%	3.02%
W5-346-50	Communication Equipment (Pre-2017)	2.00%	0.00%
W5-346-50	Communication Equipment (Post-2017)	2.00%	6.67%
W5-347-50	Miscellaneous Equipment	2.00%	2.18%
W5-348-50	Other Equipment	2.00%	1.29%

* Asset type merged into Westfield Water from Citizens South Madison.

1 Attachment CAJ-3 provides a copy of the depreciation study report dated 2016 that
2 was filed in Cause No. 45039.

3 At the time of the study in 2016, Petitioner did not own the assets of Citizens South
4 Madison. Pursuant to the Order in Cause No. 45800, Citizens South Madison merged with
5 Westfield Water effective June 30, 2023. Petitioner's witness Sabine Karner provides
6 further information on the merger in her testimony. The table above includes the asset types
7 for the combined surviving entity, Westfield Water. In most cases, the asset types from
8 Citizens South Madison were merely sub-accounts of existing asset types with depreciation
9 accrual rates already calculated by the depreciation study in 2016. The pro forma

1 depreciation accrual rate for Office Furniture represents the standard depreciation accrual
2 rate for such General Plant account using amortization accounting.

3 **Q28. WHAT IS PETITIONER'S OVERALL PRO FORMA DEPRECIATION**
4 **ACCRUAL RATE?**

5 A28. At the time of the depreciation study in Cause No. 45039, which was dated as of December
6 31, 2016, the study's overall depreciation accrual rate was 1.89%. Since then, composition
7 of the plant balances has changed, including significant growth in longer-lived assets such
8 as asset account 331.4, Transmission and Distribution Mains. Applying the approved pro
9 forma depreciation accrual rates to the depreciable plant balances (excluding land) as of
10 the historical base period ended June 30, 2023, yields an overall effective rate of 1.66%.
11 This overall effective rate provides the majority of the link period depreciation expense,
12 prior to depreciation calculated on net additions in the link period. Similarly, applying the
13 approved pro forma depreciation accrual rates to the depreciable plant balances (excluding
14 land) as of the link period ended June 30, 2024, yields an overall effective rate of 1.53%.
15 This overall effective rate provides the majority of the test year depreciation expense, prior
16 to depreciation calculated on net additions in the test year. (See workpaper 470-S1.)

17 **Q29. WHAT DEPRECIATION RATES ARE USED BY SHARED SERVICES?**

18 A29. Shared Services is using group depreciation rates that were established in the 2016 study
19 mentioned above, as implemented on the date of the Order for Cause No. 45039. There is
20 no difference between the base period and pro forma depreciation accrual rates for Shared
21 Services in my workpapers.

1 **Property Taxes**

2 **Q30. PLEASE DESCRIBE YOUR PRO FORMA ADJUSTMENT TO PROPERTY**
3 **TAXES.**

4 A30. For distributable property, I have applied the 2023 certified gross tax rates to the pay-2024
5 assessment Order from the DLGF. Then I estimated the distributable property assessments
6 as of December 31, 2023, and December 31, 2024, using the estimated plant in service
7 balances for the applicable distributable asset types as of those calendar year-end dates
8 multiplied by a four-year average assessment-to-UPIS (utility plant in service) ratio from
9 the 2020 to 2023 returns filed with the DLGF. I applied the 2023 certified gross tax rates
10 to each estimated distributable property assessment. Finally, I converted the resulting
11 calendar year distributable property tax expense estimates to July-to-June time periods for
12 the link period and test year adjustments. I applied the same process for both Petitioner and
13 Shared Services.

14 For real property, I have applied the 2023 certified gross tax rates to the current
15 assessment per local assessors. Next, I estimated the real property assessments as of
16 December 31, 2023, and December 31, 2024, using the estimated plant in service balances
17 for the applicable asset types (land and structures & improvements) as of those calendar
18 year-end dates. Then I multiplied these estimates by a four-year average assessment-to-
19 UPIS ratio from the 2020 to 2023 assessments per local assessors. I applied the 2023
20 certified gross tax rates to each estimated real property assessment. Finally, I converted the
21 resulting calendar year real property tax expense estimates to July-to-June time periods for

1 the link period and test year adjustments. I used the same method for both Petitioner and
2 Shared Services.

3 The resulting pro forma adjustment for property taxes is an increase of \$308,588
4 for the link period and an increase of \$266,563 for the test year. (See workpaper 450,
5 including supporting and expanded schedules.)

6 **ORIGINAL COST RATE BASE**

7 **Q31. WHAT IS PETITIONER'S ORIGINAL COST NET PLANT IN SERVICE AS OF**
8 **THE HISTORICAL BASE PERIOD, LINK PERIOD, AND TEST YEAR?**

9 A31. Petitioner's original cost plant in service balance as of June 30, 2023, is \$174,930,188.
10 Petitioner's original cost accumulated depreciation balance is \$(30,945,813). Therefore,
11 the original cost net plant in service balance is \$143,984,375 as of June 30, 2023.

12 At the end of the link period as of June 30, 2024, Petitioner's original cost plant in
13 service balance is estimated at \$199,995,102. Petitioner's original cost accumulated
14 depreciation balance is estimated at \$(32,292,995), resulting in an estimated original cost
15 net plant in service balance of \$167,702,107 as of June 30, 2024.

16 At the end of the test year as of June 30, 2025, Petitioner's original cost plant in
17 service balance and original cost accumulated depreciation balances are estimated at
18 \$218,500,315 and \$(35,343,144), respectively. The estimated original cost net plant in
19 service balance is \$183,157,171 as of June 30, 2025.

20 Attachment CAJ-4 and workpaper 155 provide details, including the amount of
21 plant in service and accumulated depreciation for the surviving basis of original cost plant

1 put in service as of 12/31/2011, noted as "Pre-2012 Assets," as compared with original cost
2 plant put in service after 12/31/2011, noted as "Post-2011 Assets."

3 **Q32. WHAT IS PETITIONER'S PORTION OF SHARED SERVICES NET PLANT IN**
4 **SERVICE AS OF THE HISTORICAL BASE PERIOD, LINK PERIOD, AND TEST**
5 **YEAR?**

6 A32. Petitioner's portion of Shared Services net plant in service as of June 30, 2023, calculates
7 as \$1,170,254. Petitioner's portion of Shared Services net plant in service as of the link
8 period ended June 30, 2024, and the test year ended June 30, 2025, are estimated at
9 \$1,238,328 and \$1,234,415, respectively. Both Attachment CAJ-4 and workpaper 155
10 provide further details.

11 **Q33. WHAT IS PETITIONER'S ORIGINAL COST RATE BASE AS OF THE**
12 **HISTORICAL BASE PERIOD, LINK PERIOD, AND TEST YEAR?**

13 A33. Petitioner's original cost rate base as of June 30, 2023, calculates as \$64,217,229. As of
14 the link period ended June 30, 2024, Petitioner's original cost rate base is estimated as
15 \$73,215,999. As of the test year ended June 30, 2025, the original cost rate base estimate
16 is \$76,493,149. The original cost rate base calculation includes the following items:

- 17 • Petitioner's net plant in service less CIAC² and Advances for Construction.
- 18 • Plus, Petitioner's portion of Shared Services net plant in service.

² Note that CIAC in the original cost rate base does not include estimates of System Development Charges proposed by Petitioner's witness Debi Bardhan-Akala as this issue has not yet been addressed by the Commission. We will update the CIAC balance to include System Development Charges in the true-up filing.

- 1 • Plus, the difference between the surviving basis of Pre-2012 net plant less CIAC as
2 of December 31, 2011, compared to the settlement agreement amount in Cause No.
3 44273.
- 4 • Plus, the unamortized fair value increment as of each June 30 period ended, per the
5 settlement agreement in Cause No. 44273.

6 The table below summarizes the original cost rate base pertaining to Pre-2012 Assets and
7 Post-2011 Assets for each time period.

	Historical Base Period 6/30/2023	Link Period 6/30/2024	Test Year 6/30/2025
Pre-2012 Assets	7,312,651	6,449,863	5,601,205
Post-2011 Assets	<u>56,904,578</u>	<u>66,766,136</u>	<u>70,891,944</u>
Total Original Cost Rate Base	\$64,217,229	\$73,215,999	\$76,493,149

8 See Attachment CAJ-4 for details of the original cost rate base calculations. Petitioner's
9 witnesses, Craig Jackson and Ann Bui, use the original cost rate base amounts for their
10 purposes in their own separate testimonies.

11 CONCLUSION

12 **Q34. DID YOU INCLUDE A LIST OF ALL WORKPAPERS SUPPORTING YOUR**
13 **TESTIMONY AND ATTACHMENTS?**

14 A34. Yes, I present such a list in Attachment CAJ-1.

15 **Q35. DO YOU BELIEVE THAT THE PRO FORMA ADJUSTMENTS YOU**
16 **PRESENTED ARE JUST AND REASONABLE?**

1 A35. Yes. I have made adjustments to obtain representative going-level costs and believe I have
2 done so reasonably and in accordance with acceptable standards, laws, and prior
3 Commission rulings.

4 **Q36. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

5 A36. Yes, at this time.

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of her knowledge, information and belief.



Camela A. Johnson

Citizens Water of Westfield, LLC
Workpapers submitted by Petitioner's Witness Camela A. Johnson

Attachment CAJ-1

Topic	Workpaper	MSFR	Description
Financial & Accounting Data	155	170 IAC 1-5-10 (2)	Schedule of utility plant in service and accumulated depreciation by subaccount
Financial & Accounting Data	156	170 IAC 1-5-10 (4)	Annual summary of plant additions and retirements by subaccount
Shared Services	200	170 IAC 1-5-8 (28)	Explanation of Allocation Methodology
Shared Services	201	170 IAC 1-5-8 (28)	Determination of CSS Expense Allocation %
Shared Services	201-S1	170 IAC 1-5-8 (28)	CSS Allocation Jul 2022 to Sep 2022
Shared Services	201-S2	170 IAC 1-5-8 (28)	CSS Allocation Oct 2022 to Jun 2023
Shared Services	201-S3	170 IAC 1-5-8 (28)	CSS Allocations Fiscal Year 2023 Budget
Shared Services	201-S4	170 IAC 1-5-8 (28)	CSS Allocations Fiscal Year 2022 Budget
Shared Services	270	170 IAC 1-5-8 (28)	Statistical Drivers Used in Shared Services Allocations
Pro Forma Workpapers	450	170 IAC 1-5-8 (2)	Determination of Pro Forma Property Tax Expense
Pro Forma Workpapers	450-S1	170 IAC 1-5-8 (2)	Determination of Distributable property tax
Pro Forma Workpapers	450-S2	170 IAC 1-5-8 (2)	Determination of Real property tax
Pro Forma Workpapers	450-E1	170 IAC 1-5-8 (2)	Calculations for distributable property tax
Pro Forma Workpapers	450-E2	170 IAC 1-5-8 (2)	Calculations for allocated distributable property tax
Pro Forma Workpapers	450-E3	170 IAC 1-5-8 (2)	Calculations for real property tax
Pro Forma Workpapers	450-E4	170 IAC 1-5-8 (2)	Property Tax Assessment Ratios
Pro Forma Workpapers	470	170 IAC 1-5-8 (2); 170 IAC 1-5-11 (a)(2)	Determination of Pro Forma Depreciation Expense
Pro Forma Workpapers	470-S1	170 IAC 1-5-8 (2); 170 IAC 1-5-11 (a)(2)	Depreciation on Utility Plant in Service
Pro Forma Workpapers	470-S2	170 IAC 1-5-8 (2); 170 IAC 1-5-11 (a)(2)	Determination of Change in Depreciation on Expected Net Asset Additions
Pro Forma Workpapers	471	170 IAC 1-5-8 (2)	Removal of Non-Recoverable Amortization Expense
Misc. Informational	520	170 IAC 1-5-8 (27)	Description of utility's methodology for capitalizing construction overhead
Misc. Informational	522	170 IAC 1-5-10 (7)	Policies and procedures for capitalization of AFUDC
Misc. Informational	523	n/a	Capitalization policy

Citizens Water of Westfield, LLC
Summary of Pro Forma Adjustments Sponsored by Petitioner's Witness Camela A. Johnson

Attachment CAJ-2

A			B	C	D	E	F
Line	NARUC Account	Description	Base Period balance	Link Period Pro Forma balance	Link Period Adjustment Col C - B	Test Year Pro Forma balance	Test Year Adjustment Col E - C
1	403001	Amortization CIAC	(1,387,537.68)	-	1,387,537.68	-	-
2	403010	Depreciation	3,402,925.35	3,029,404.00	(373,521.35)	3,284,845.00	255,441.00
3	406010	Amortization Acquisition Adjustment	78,321.72	-	(78,321.72)	-	-
4	408111	Tax Expense - Property	1,307,014.06	1,615,602.29	308,588.23	1,882,165.52	266,563.23
		Total	3,400,723.45	4,645,006.29	1,244,282.84	5,167,010.52	522,004.23



2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS, THERMAL, WATER,
WASTEWATER AND SHARED SERVICES ASSETS
OWNED BY THE CITIZENS ENERGY GROUP
FAMILY OF UTILITIES
AS OF DECEMBER 31, 2016

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

CITIZENS ENERGY GROUP
Indianapolis, Indiana

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS, THERMAL, WATER,
WASTEWATER AND SHARED SERVICES ASSETS OWNED BY
THE CITIZENS ENERGY GROUP FAMILY UTILITIES
AS OF DECEMBER 31, 2016

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



Gannett Fleming

*Excellence Delivered **As Promised***

December 7, 2017

Citizens Energy Group
2020 North Meridian Street
Indianapolis, IN 46202

Attention: Ms. Sabine E. Karner
Vice President and Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas, thermal, water, wastewater and shared services assets owned by the Citizens Energy Group family of utilities as of December 31, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
Sr. Vice President

JJS:mle

061730

Gannett Fleming Valuation and Rate Consultants, LLC

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 Thermal - Chilled Water and Ice
 Citizens Gas of Westfield
 Citizens Water
 Citizens Wastewater
 Shared Services

CITIZENS ENERGY GROUP

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Citizens Energy Group's ("CEG") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas, thermal, water, wastewater and shared services assets owned by the CEG family of utilities as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight-line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

CEG's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in plans of assets, as well as the acquisition of new facilities such as water and wastewater assets. The new investment mix has created a change in the overall composite remaining lives. Additionally, the acquired water and wastewater assets had a very different recovery pattern previously so lives and rates have changed.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas, thermal, water, wastewater and shared services in service as of December 31, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$94.9 million when applied to depreciable plant balances as of December 31, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2016</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Gas Operations			
Pressure Regulating	\$ 2,523,980.45	2.60	\$ 65,500
Underground Storage Plant	25,552,869.16	1.02	260,057
Transmission Plant – U.G.S.	13,869,916.19	1.61	222,768
Transmission Plant – Marion County	47,115,492.39	2.13	1,001,645
Distribution Plant	593,236,981.91	1.91	11,350,012
General Plant	<u>17,861,619.35</u>	4.65	<u>830,879</u>
Total Gas Operations	\$700,160,859.45	1.96	\$13,730,861
Steam			
Production Plant	\$ 61,650,106.80	4.66	\$ 2,873,771
Distribution Plant	26,742,885.03	2.04	545,193
General Plant	<u>2,404,253.95</u>	3.26	<u>78,332</u>
Total Steam	\$ 90,797,245.78	3.85	\$ 3,497,296
Chilled Water			
Production Plant	\$ 49,736,579.07	2.05	\$ 1,021,949
Distribution Plant	36,388,491.96	2.99	1,087,825
General Plant	<u>1,104,970.32</u>	4.03	<u>44,527</u>
Total Chilled Water	\$ 87,230,041.35	2.47	\$ 2,154,301
Citizens Gas of Westfield	\$ 10,767,398.94	2.18	\$ 235,103
Citizens Water			
Source of Supply and Pumping Plant	\$ 175,991,851.26	2.20	\$ 3,876,773
Treatment Plant	365,536,611.43	1.81	6,611,447
Distribution Plant	1,045,488,608.74	0.65	6,754,660
General Plant	<u>12,517,831.20</u>	12.35	<u>1,545,376</u>
Total Citizens Water	\$1,599,534,902.63	1.17	\$18,788,256

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS. (cont)

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2016</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Westfield Water			
Source of Supply and Pumping Plant	\$ 8,943,359.98	2.20	\$ 196,576
Treatment Plant	11,733,056.89	2.02	236,649
Distribution Plant	44,222,800.77	1.31	577,946
General Plant	<u>1,226,371.31</u>	19.24	<u>235,936</u>
Total Westfield Water	\$ 66,125,588.95	1.89	\$ 1,247,107
Citizens Wastewater			
Collection Plant	\$1,324,064,598.69	1.26	\$ 16,641,814
Pumping Plant	147,381,237.81	2.16	3,186,387
Treatment Plant	1,154,070,042.31	2.02	23,363,626
General Plant	<u>8,979,714.09</u>	25.01	<u>2,245,799</u>
Total Citizens Wastewater	\$2,634,495,592.90	1.72	\$ 45,437,626
Westfield Wastewater			
Collection Plant	\$ 70,800,981.23	2.14	\$ 1,512,244
Pumping Plant	5,404,266.28	3.14	169,800
Treatment Plant	24,017,770.88	2.19	526,120
General Plant	<u>1,753,780.71</u>	16.40	<u>287,637</u>
Total Westfield Wastewater	\$ 101,976,799.10	2.45	\$ 2,495,801
Shared Services	\$ 87,459,170.01	8.40	\$ 7,343,696
Total Depreciable Plant	<u>\$5,378,547,599.11</u>	1.77	<u>\$94,930,047</u>

PART I. INTRODUCTION

CITIZENS ENERGY GROUP DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Citizens Energy Group (“CEG”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas, thermal, water, wastewater and shared services assets owned by the CEG family of utilities as of December 31, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas, thermal, water, wastewater and shared services in service as of December 31, 2016.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2016, a review of CEG’s practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas, steam, water and wastewater industries, including knowledge of service lives and net salvage estimates used for other gas, steam, water and wastewater companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain

General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, equal life group procedure is a commonly used depreciation calculation procedure that has been accepted in Indiana. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-8 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas, steam, water and wastewater utility industries, and comparisons of the service life and net salvage estimates from our studies of other gas, steam, water and wastewater utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas, steam, water and wastewater plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

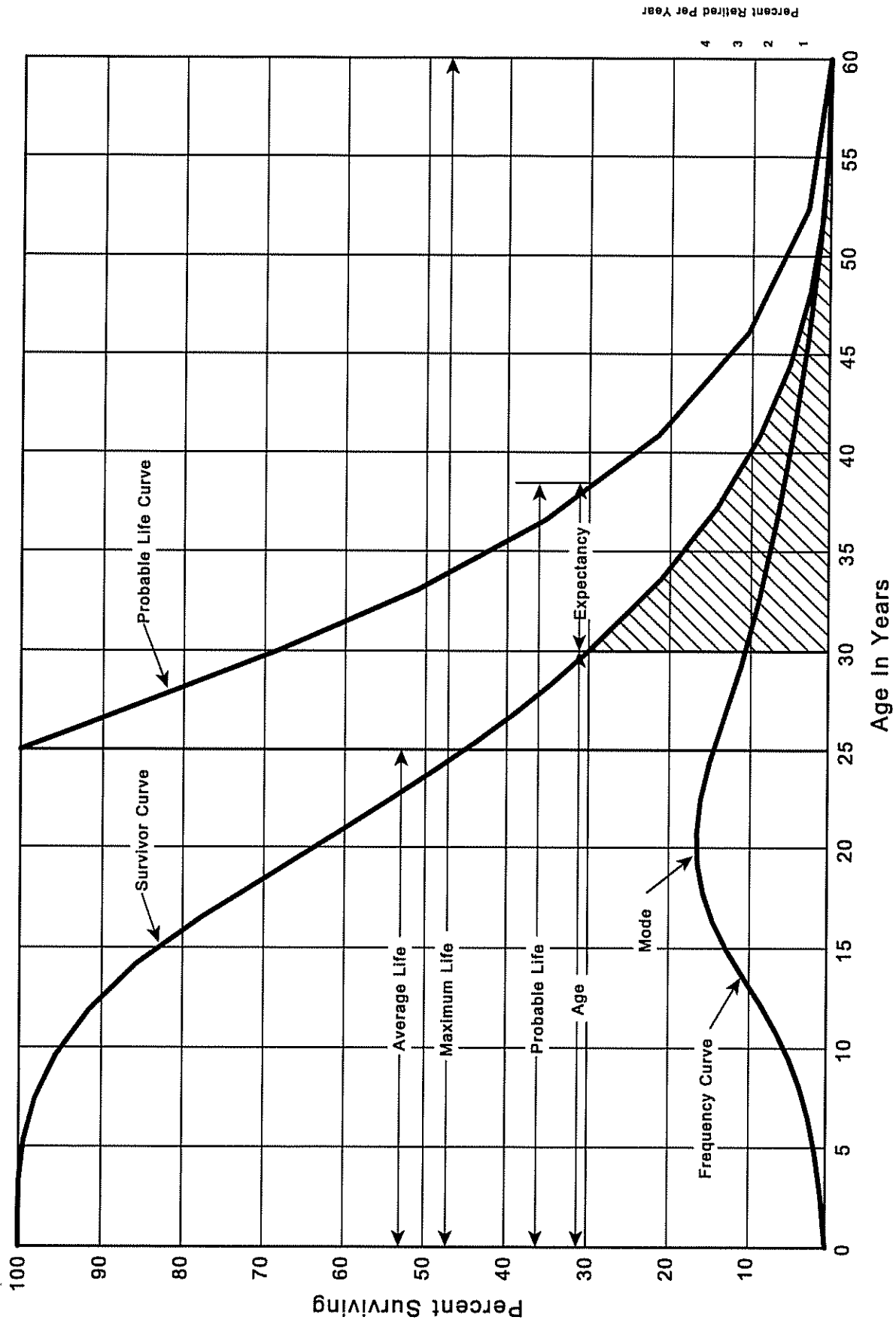


Figure 1. A Typical Survivor Curve and Derived Curves

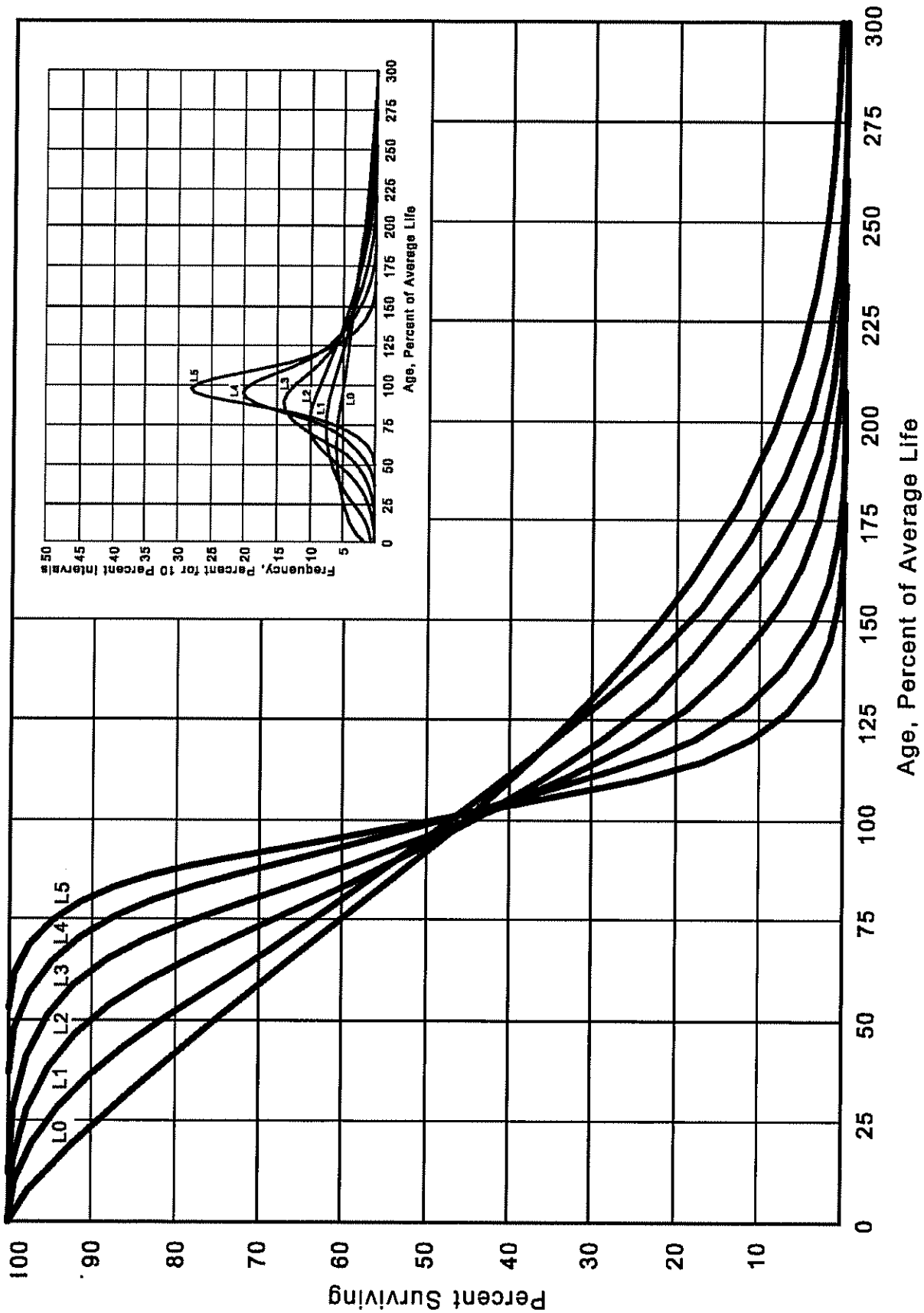


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

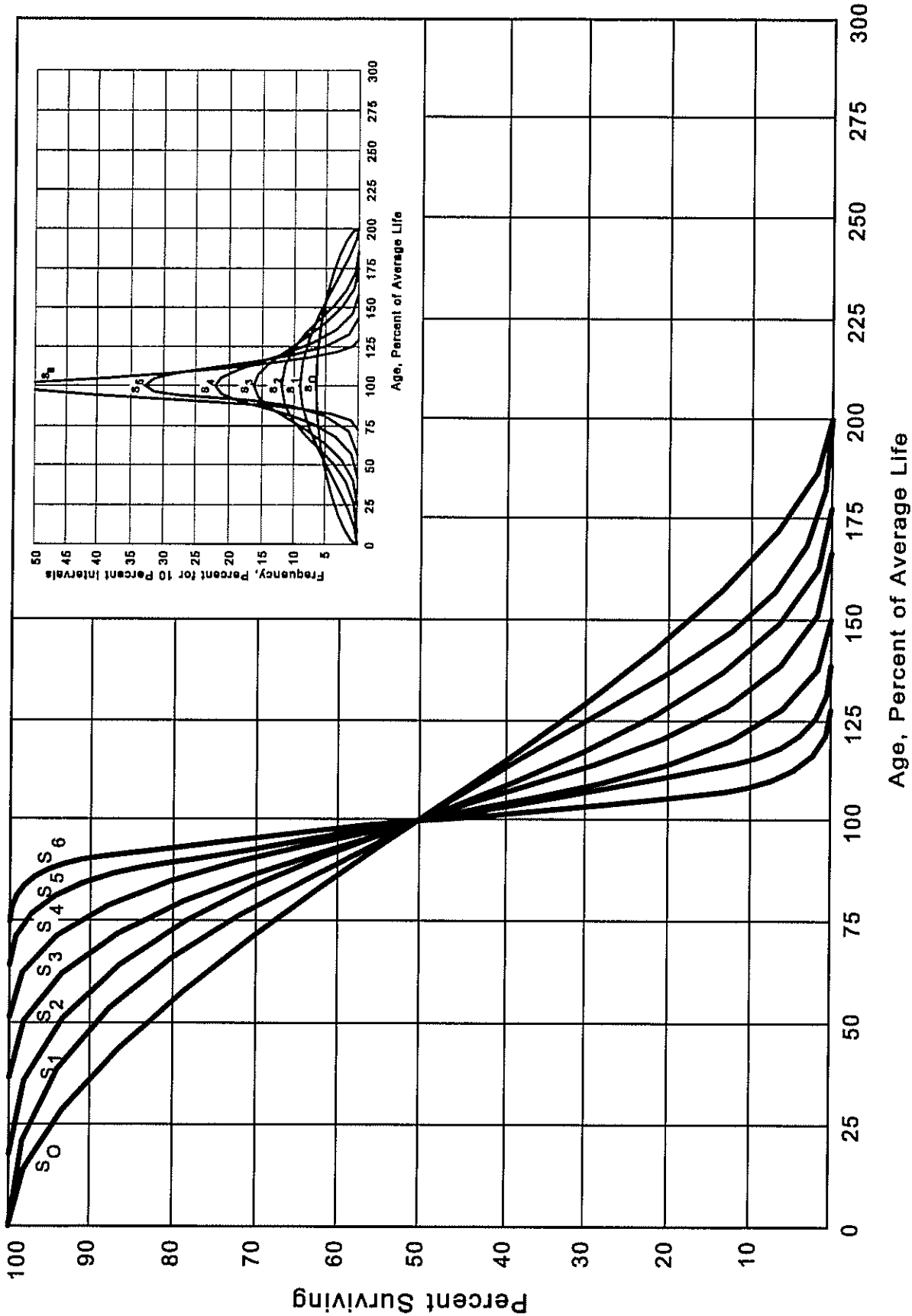


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

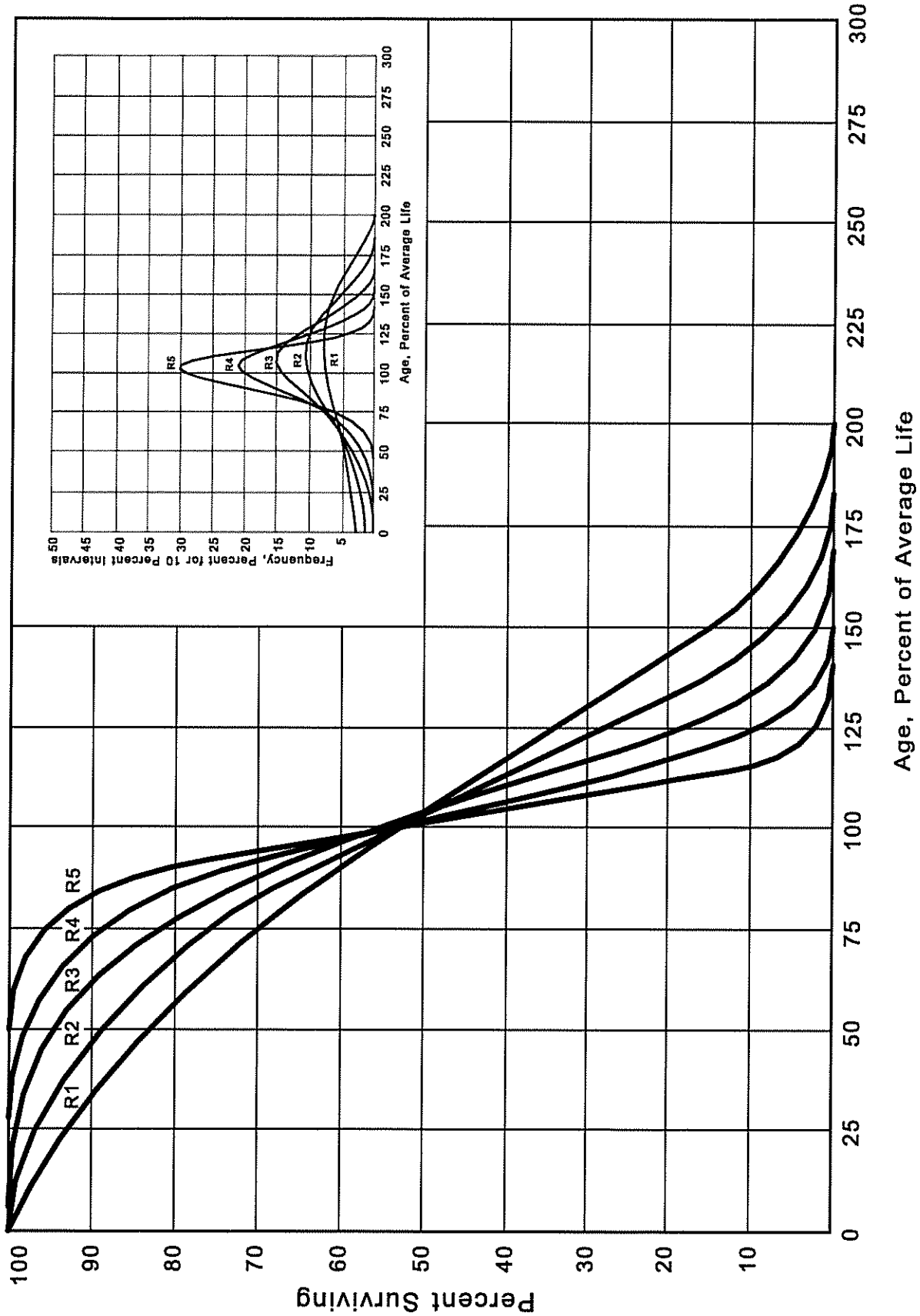


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

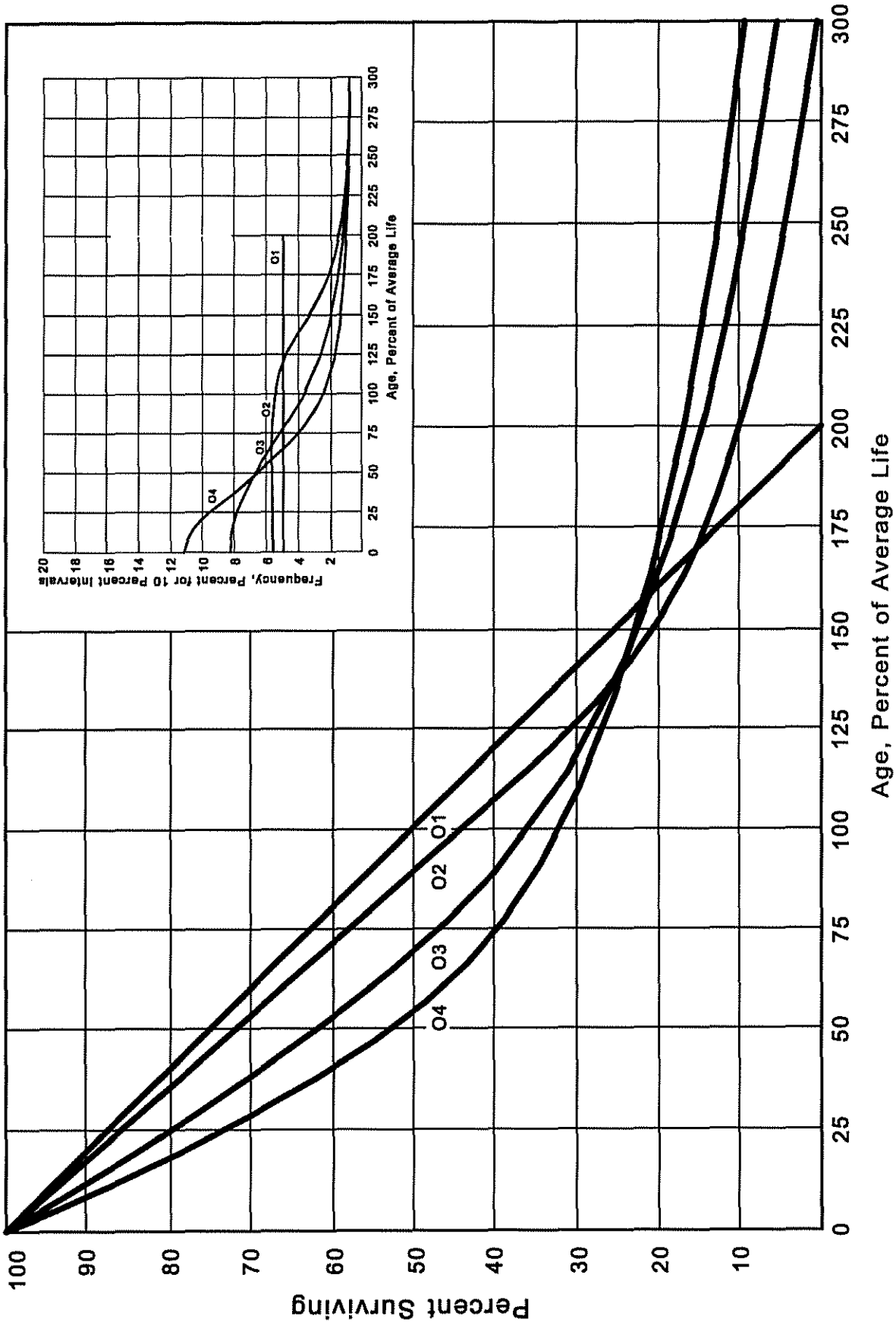


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

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

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)			
2002	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2003	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2004	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2005	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2006	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2007	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2008		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2009			6	12	13	15	16	17	19	19	19	124	6½-7½
2010				6	13	15	16	17	19	19	19	131	5½-6½
2011					7	14	16	17	19	20	20	143	4½-5½
2012						8	18	20	22	23	23	146	3½-4½
2013							9	20	22	25	25	150	2½-3½
2014								11	23	25	25	151	1½-2½
2015									11	24	24	153	½-1½
2016										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2007-2016

Placement Band 2002-2016

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016 Placement Band 2002-2016

Year Placed (1)	During Year											Total During Age Interval (12)	Age Interval (13)	
	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)				
2002	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	-	10½-11½
2006	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2008	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2010	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	5½-6½
2011	-	-	-	-	-	-	-	22 ^a	-	-	-	-	-	4½-5½
2012	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	-	3½-4½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2014	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	1½-2½
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at Beginning of Age Interval	Age Interval
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2002	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2003	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2004	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2005	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2006	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2007	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2008		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2009			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2010				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2011					660 ^a	653	639	623	628	609	3,789	4½-5½	
2012						750 ^a	742	724	685	663	4,332	3½-4½	
2013							850 ^a	841	821	799	4,955	2½-3½	
2014								960 ^a	949	926	5,719	1½-2½	
2015									1,080 ^a	1,069	6,579	½-1½	
2016										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

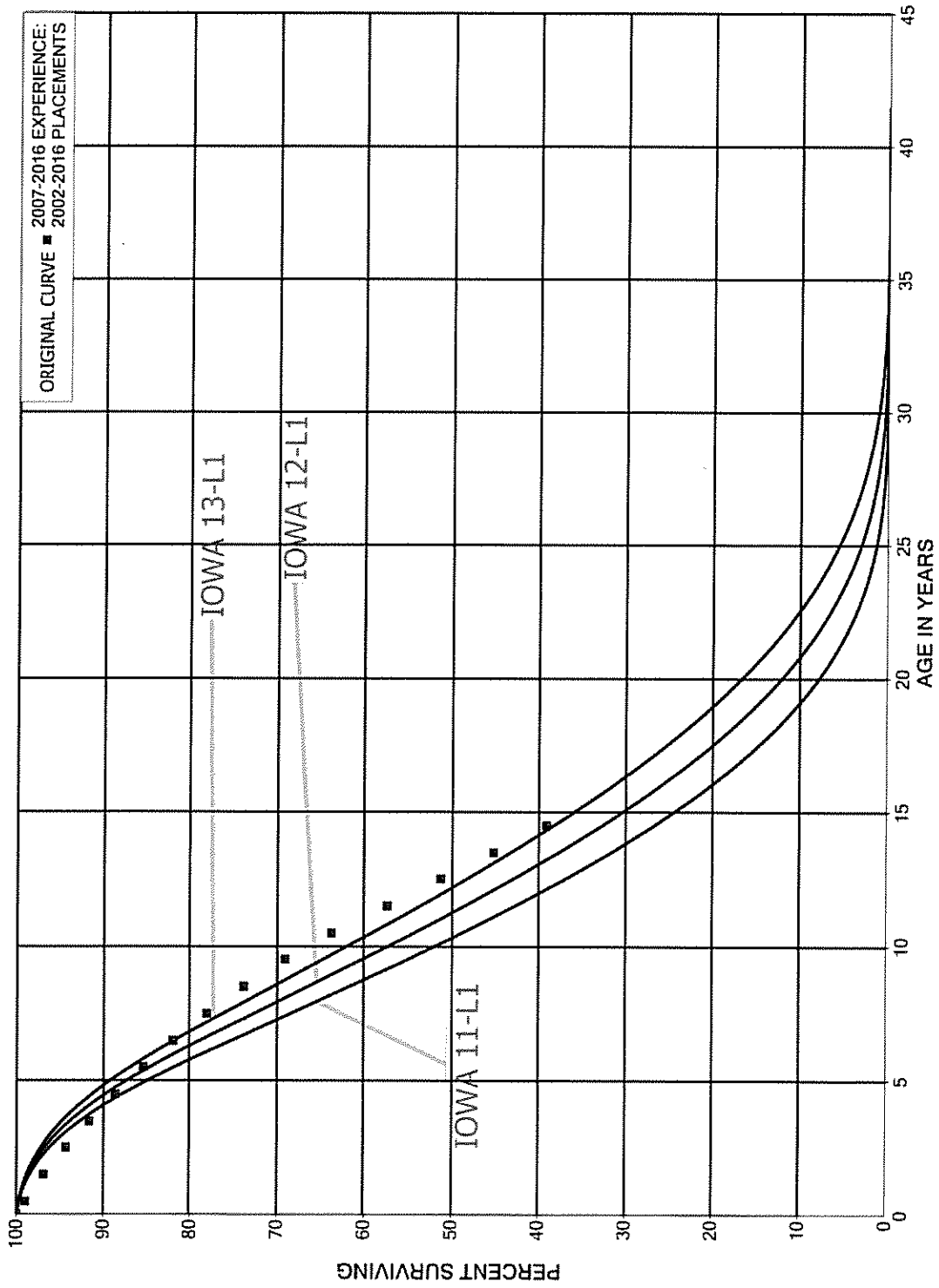


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

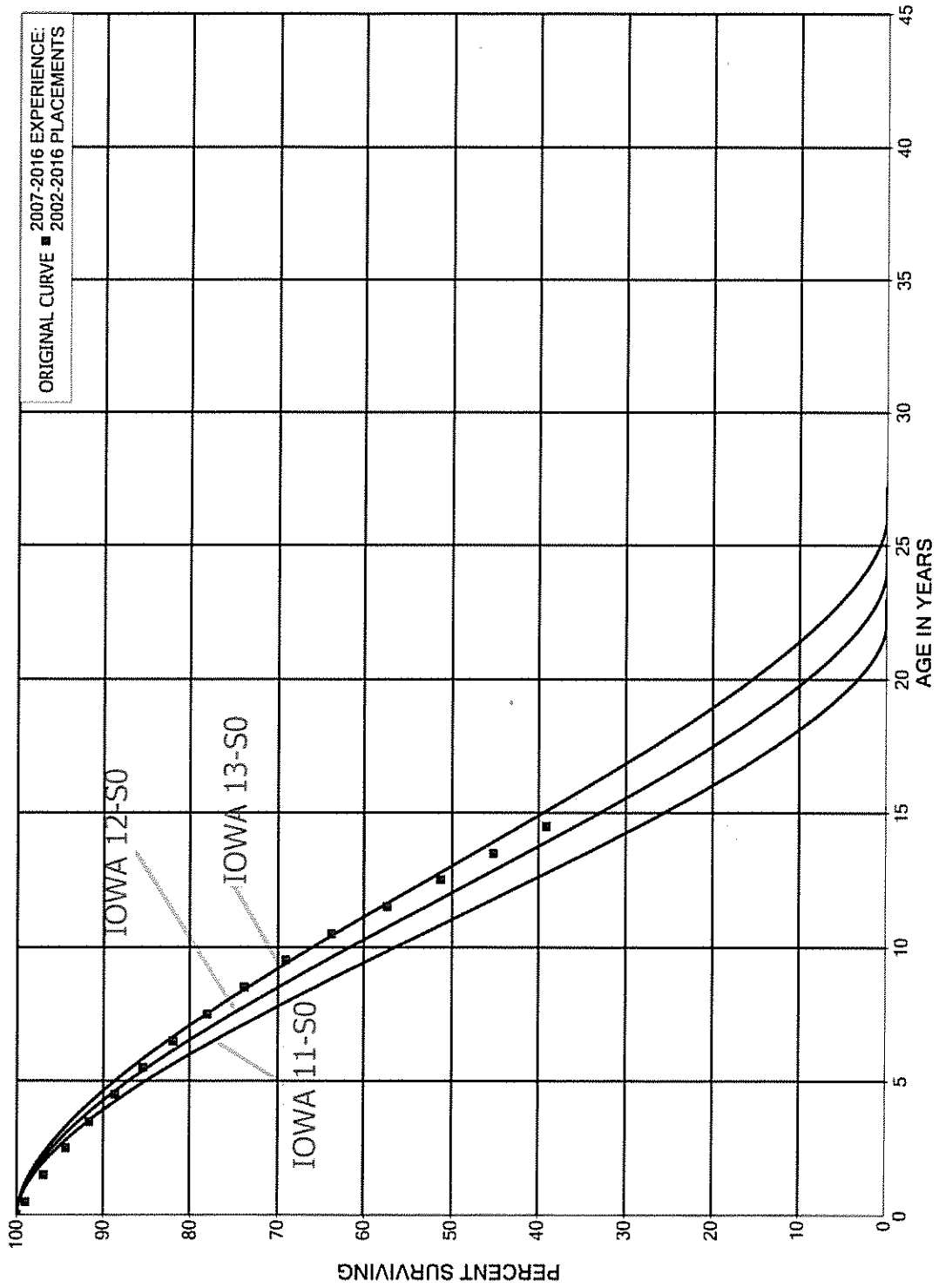


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES

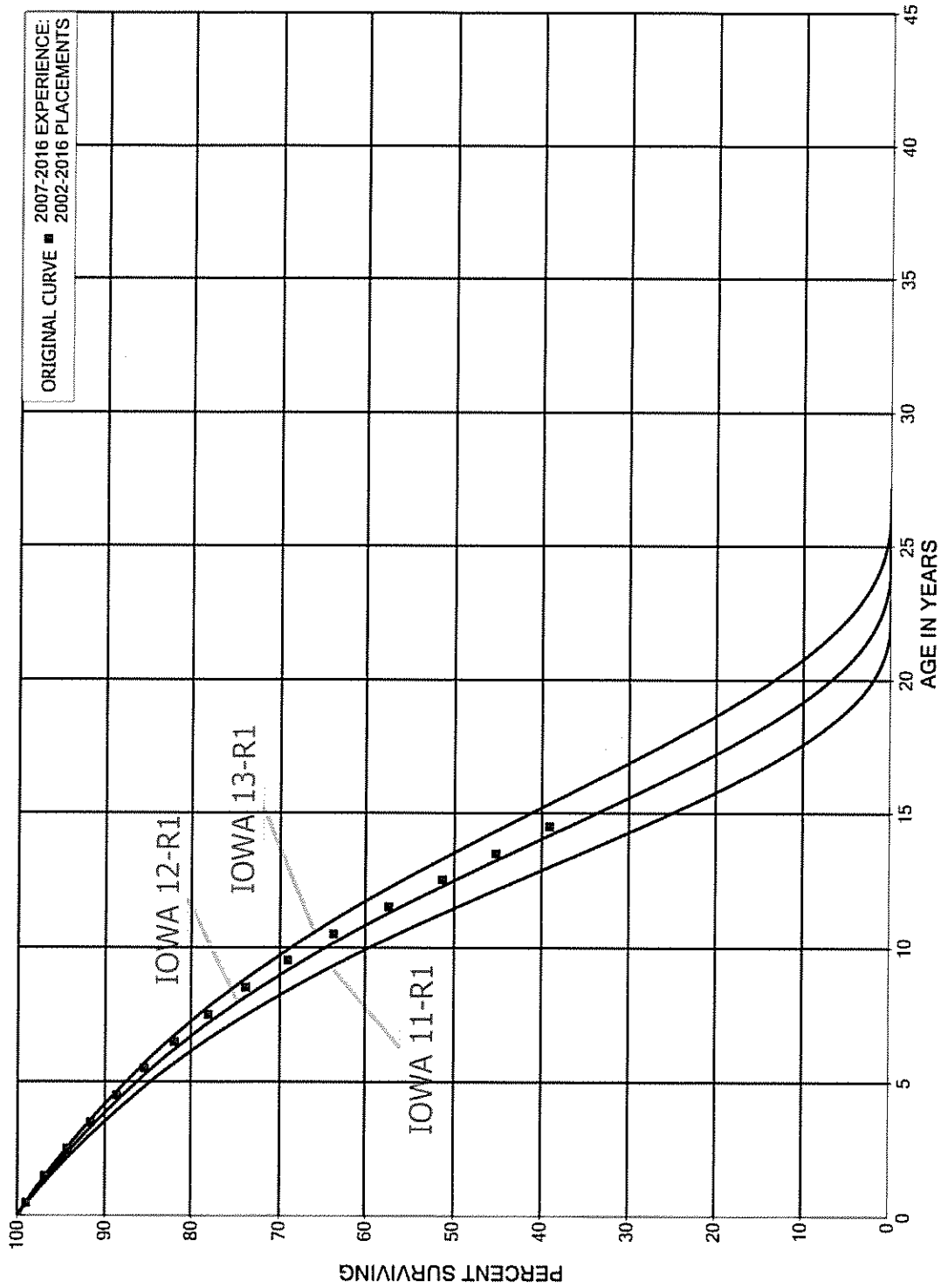
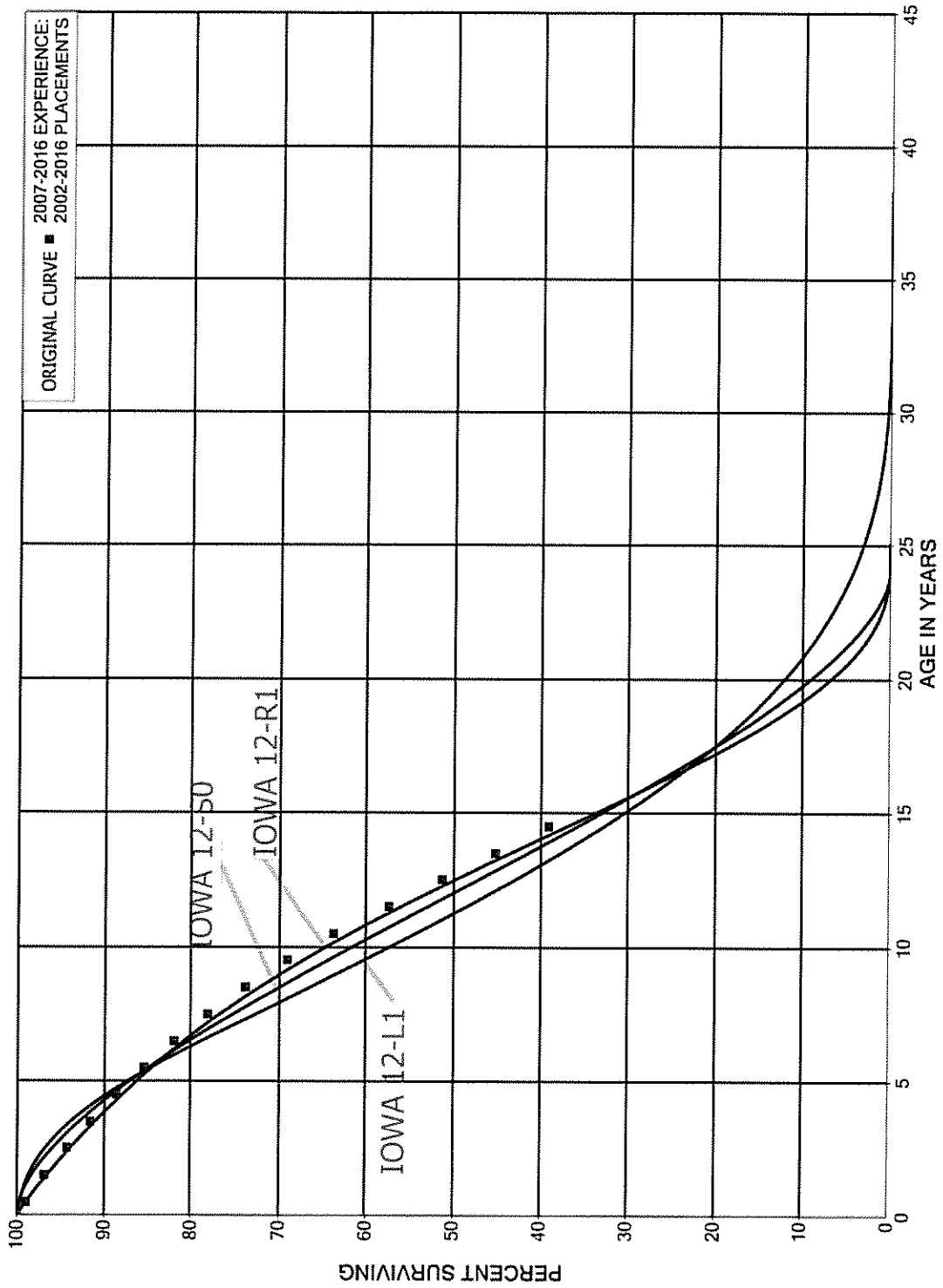


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the CEG utilities and observe representative portions of the plant, field trips were conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the last two field trips.

August 23-24, 2016

- Illinois Street Chilled Water Plant
- Eskenazi Plant
- Johnstown Underground Storage Plant
- Johnstown Storage Plant
- Hamlin #4 Well
- Worthington Storage Field
- LNG North Plant
- Raymond Street Regulation Station
- T-27 Station
- Smith Valley Gate Station
- Langsdale Station
- Perry K Steam Plant

August 10, 2016

- Westfield Wastewater Treatment Plant
- Towne Road Lift Station
- 156th Street Lift Station
- 161st Street Tank
- 161st Street Booster Station
- 146th Street Tank
- Moontown Booster Station
- Cherry Tree Water Plant
- River Road Water Plant

August 8-9, 2016

- South Well Field Plant
- Harding Street Treatment Plant

Bunker Hill Tank
Stop 11 Booster Station
Southport Wastewater Plant
Belmont Wastewater Plant
Madison Booster and Tank
Fall Creek Treatment Plant
White River Treatment Plant
Riverside Pump Station

July 13-14, 2010

Perry K Plant
West Street Chilled Water Plant
Ice Plant
Illinois Street Plant
LNG South Plant
Citizens Energy Group Office
LNG North Plant
Smith Valley City Gate Station
Southport Station #13
Langsdale Facility

SERVICE LIFE ANALYSIS

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 48 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

GAS OPERATIONS

PRESSURE REGULATING

305.30	Structures and Improvements
319.00	Pressure Regulating Equipment

UNDERGROUND STORAGE

351.00	Structures and Improvements
353.00	Lines
355.00	Measuring and Regulating Equipment
356.00	Purification Equipment
357.00	Other Equipment

TRANSMISSION – U.G.S.

369.10	Measuring and Regulating Equipment
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TRANSMISSION – MARION COUNTY

369.00	Measuring and Regulating Equipment
--------	------------------------------------

DISTRIBUTION

376.10	Mains – Valves, Valve Pits, Etc.
376.20	Mains – Steel Installed Prior to 1955
376.21	Mains – Steel and Plastic Installed Subsequent to 1954
376.70	Mains – Cast Iron and Wrought Iron
380.00	Services
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
384.00	House Regulator Installations
386.00	Other Property – Customer Premises
387.00	Other Equipment

GENERAL

390.00	Structures and Improvements
392.10	Transportation Equipment
396.10	Power Operated Equipment

STEAM

PRODUCTION

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

DISTRIBUTION

366.00	Mains
369.00	Services

GENERAL

392.00	Transportation Equipment
396.00	Power Operated Equipment

CHILLED WATER

PRODUCTION

312.00	Boiler Plant Equipment
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CITIZENS GAS WESTFIELD

DISTRIBUTION

376.00	Mains
381.00	Meters
382.00	Meter Installations

CITIZENS WATER

DISTRIBUTION

331.40	Mains
333.40	Services
334.40	Meters
335.40	Hydrants

GENERAL

341.50	Transportation Equipment
345.50	Power Operated Equipment

CITIZENS WASTEWATER

DISTRIBUTION

371.30	Pumping Equipment
380.40	Treatment and Disposal Equipment

SHARED SERVICES

390.00	Structures and Improvements
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Two of the largest Gas Accounts, 376.21 and 380.00, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged

plant accounting data have been compiled for the years 1955 through 2016 for Account 376.21 and for the years 1954 to 2016 for Account 380.00. These data have been coded according to account or property group, type of transaction, years in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Gas Account 376.21, Mains – Steel and Plastic Installed Subsequent to 1954, is the 75-R2.5 and is based on the statistical indication for the periods 1955 through 2016 and 1982 through 2016. The 75-R2.5 is a reasonable fit of the significant portion of the original survivor curve as set forth on page VII-70, a longer average service life than the prior estimate, 70-R2, and consistent with management outlook for a continuation of the historical experience, and at the upper end of the typical service life range of 60 to 75 years for mains.

The survivor curve estimate for Gas Account 380.00, Services, is the 49-R2 and is based on the statistical indication for the periods 1954 through 2016 and 1972 through 2016. The 49-R2 is a reasonable fit of the significant portion of the original survivor curve as set forth on page VII-80; consistent with management outlook for a continuation of historical experience, and within the typical service life range of 35-50 years for services.

Life Span Estimates

The life span technique was used for CEG's steam accounts. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. A probable retirement date was estimated for the Perry K plant. The life span for the plant was the result of considering experienced life spans of similar units, the age of the surviving unit, general operating characteristics of the unit, major

refurbishing, and discussions with management personnel concerning the probable long-term outlook for the unit.

The depreciable life span estimate for the steam unit is 75 years. The typical range of life spans for such units has been 50 to 65 years. The life span represents the expected depreciable life of the facility under its current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span and probable retirement date used for the steam production plant is as follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Depreciable Life Date</u>	<u>Depreciable Life Span</u>
Steam Production Plant Perry K	1943, 1953	2038	85, 75

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other utilities.

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

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1960 through 2016. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1960 through 2016 contributed significantly toward the net salvage estimates for 34 plant accounts, representing 36 percent of the depreciable plant, as follows:

GAS OPERATIONS

PRESSURE REGULATING

305.30	Structures and Improvements
319.00	Pressure Regulating Equipment

UNDERGROUND STORAGE

350.20	Leaseholds
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352.00 Wells
353.00 Lines

TRANSMISSION – U.G.S.

366.10 Structures and Improvements
370.00 Communication Equipment

TRANSMISSION – MARION COUNTY

366.00 Structures and Improvements

DISTRIBUTION

376.10 Mains – Valves, Valve Pits, Etc.
376.20 Mains – Steel Installed Prior to 1955
376.21 Mains – Steel and Plastic Installed Subsequent to 1954
376.70 Mains – Cast Iron and Wrought Iron
380.00 Services
381.00 Meters
382.00 Meter Installations
383.00 House Regulators
384.00 House Regulator Installations
386.00 Other Property – Customer Premises

GENERAL

390.00 Structures and Improvements
392.10 Transportation Equipment
396.10 Power Operated Equipment

STEAM

PRODUCTION

311.00 Structures and Improvements
312.00 Boiler Plant Equipment
314.00 Turbogenerator Units
316.00 Miscellaneous Power Plant Equipment

CITIZENS GAS WESTFIELD

DISTRIBUTION

376.00 Mains
380.00 Services
381.00 Meters

CITIZENS WATER

GENERAL

341.50	Transportation Equipment
345.50	Power Operated Equipment

CITIZENS WESTFIELD

GENERAL

391.70	Transportation Equipment
--------	--------------------------

CITIZENS WASTEWATER

DISTRIBUTION

354.40	Structures and Improvements
380.40	Treatment and Disposal Equipment

SHARED SERVICES

390.00	Structures and Improvements
--------	-----------------------------

The combined analyses of Account 376.10 through 376.70, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1960 through 2016 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1960-1962 through 2014-2016 periods were computed to smooth the annual amounts.

Cost of removal has fluctuated during the majority of the fifty-seven year period. The primary cause of the high levels of cost of removal was the required effort needed to replace the mains due to location and length of main to be retired. Cost of removal for the overall period was 34 percent, however, the most recent five-year period has averaged 11 percent.

Gross salvage has been minimal throughout the period with basically no salvage recorded since 1977. The expectation is for 0 percent gross salvage going forward to reflect recent trends and removal practices.

The net salvage percent based on the overall period 1960 through 2016 is 33 percent negative net salvage and based on the most recent five-year period is 11 percent. The range of estimates made by other gas companies for Mains is negative 15 to negative 50 percent. The net salvage estimate for gas mains is negative 30 percent, is within the typical range of other estimates, and is supported by the statistical analyses.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other gas, steam, water and wastewater utilities.

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

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

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

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

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

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the depreciation for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the

portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure

In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 10-L2.5 survivor curve, net salvage of 0 percent and a December 31, 2016 calculation date.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE... 12-31-2016
 SURVIVOR CURVE.... 10-L2.5

AGE INTERVAL		DURING LIFE INTERVAL	RETIREMENTS		GROUP YEAR INST	OF ANNUAL ACCURALS	SUMMATION PERCENT SURVIVING	AVERAGE ANNUAL FACTOR	ACCRUED FACTOR
BEG (1)	END (2)		ANNUAL ACCURAL (5)=(4)/(3)	ANNUAL ACCURAL (5)=(4)/(3)					
0.000	1.000	0.500	0.05547	0.05547000000	2016	11.97110572523	99.985092	0.1197	0.0599
1.000	2.000	1.500	0.37986	0.25324000000	2015	11.78901572523	99.754600	0.1182	0.1773
2.000	3.000	2.500	1.03309	0.41323600000	2014	11.45577772523	99.048125	0.1157	0.2893
3.000	4.000	3.500	1.98796	0.56798857143	2013	10.96516543951	97.537600	0.1124	0.3934
4.000	5.000	4.500	3.59099	0.79799777778	2012	10.28217226491	94.748125	0.1085	0.4883
5.000	6.000	5.500	5.95921	1.08349272727	2011	9.34142701238	89.973025	0.1038	0.5709
6.000	7.000	6.500	8.74568	1.34548923077	2010	8.12693603336	82.620580	0.0984	0.6396
7.000	8.000	7.500	11.07393	1.47652400000	2009	6.71592941798	72.710775	0.0924	0.6930
8.000	9.000	8.500	11.94865	1.40572352941	2008	5.27480565327	61.199485	0.0862	0.7327
9.000	10.000	9.500	11.17963	1.17680315789	2007	3.98354230962	49.635345	0.0803	0.7629
10.000	11.000	10.500	9.46724	0.90164190476	2006	2.94431977830	39.311910	0.0749	0.7865
11.000	12.000	11.500	7.66323	0.66636782609	2005	2.16031491287	30.746675	0.0703	0.8085
12.000	13.000	12.500	6.19891	0.49591280000	2004	1.57917459983	23.815605	0.0663	0.8288
13.000	14.000	13.500	5.08620	0.37675555556	2003	1.14284042205	18.173050	0.0629	0.8492
14.000	15.000	14.500	4.18121	0.28835931034	2002	0.81028298910	13.539345	0.0598	0.8671
15.000	16.000	15.500	3.37519	0.21775419355	2001	0.55722623715	9.761145	0.0571	0.8851
16.000	17.000	16.500	2.63062	0.15943151515	2000	0.36863338280	6.758240	0.0545	0.8993
17.000	18.000	17.500	1.95714	0.11183657143	1999	0.23299933951	4.464360	0.0522	0.9135
18.000	19.000	18.500	1.37770	0.07447027027	1998	0.13984591866	2.796940	0.0500	0.9250
19.000	20.000	19.500	0.91035	0.04668461538	1997	0.07926847584	1.652915	0.0480	0.9360
20.000	21.000	20.500	0.56084	0.02735804878	1996	0.04224714376	0.917320	0.0461	0.9451
21.000	22.000	21.500	0.32136	0.01494697674	1995	0.02109463100	0.476220	0.0443	0.9525
22.000	23.000	22.500	0.17231	0.00765822222	1994	0.00979203152	0.229385	0.0427	0.9608
23.000	24.000	23.500	0.08679	0.00369319149	1993	0.00411632466	0.099835	0.0412	0.9682
24.000	25.000	24.500	0.03893	0.00158897959	1992	0.00147523912	0.036975	0.0399	0.9776
25.000	26.000	25.500	0.01385	0.00054313725	1991	0.00040918070	0.010585	0.0387	0.9869
26.000	27.000	26.500	0.00330	0.00012452830	1990	0.00007534793	0.002010	0.0375	0.9938
27.000	28.000	27.500	0.00035	0.00001272727	1989	0.00000672014	0.000185	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1988	0.00000001783	0.000001	0.0178	1.0000

TOTAL 100.00000

NOTE: In the application of the annual and accrued factors, zero percent net salvage is used in the above computations and the adjustment is made when the factors are applied to the surviving costs.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 10-L2.5 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2016 installations. For 2016 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2016, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 11.78901572523 for 2015 equals one-half of 0.25324000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2016 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2016, the first figure in column 7, for vintage 2016, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 10-L2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the

result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2016.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2016, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2016, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2016. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

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

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

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

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

or

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

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
<u>Gas Operations and Shared Services</u>		
391.4	Office Furniture	25
391.5	Office Machines	15
391.6	Computer Equipment	5
391.7	Software	5
393.1	Stores Equipment	30
394.1	Tools, Shop and Garage Equipment	20
397.1	Communication Equipment	15
398.1	Miscellaneous Equipment	20
<u>Thermal</u>		
391.1	Office Furniture	25
391.2	Office Machines	15
391.3	Computer Equipment	5
391.4	Software	5
393.0	Stores Equipment	30
394.0	Tools, Shop and Garage Equipment	20
395.0	Laboratory Equipment	15
397.0	Communication Equipment	15
398.0	Miscellaneous Equipment	20
<u>Citizens and Westfield Water</u>		
340.51	Office Furniture	25
340.53	Computer Equipment	5
340.54	Software	5
343.50	Tools, Shop and Garage Equipment	20
344.50	Laboratory Equipment	15
346.50	Communication Equipment	15
347.50	Miscellaneous Equipment	20
348.50	Other Tangible Plant	20
<u>Citizens and Westfield Wastewater</u>		
390.71	Office Furniture	25
390.72	Office Machines	15
390.73	Computer Equipment	5
390.74	Software	5
393.70	Tools, Shop and Garage Equipment	20
394.70	Laboratory Equipment	15
396.70	Communication Equipment	15
397.70	Miscellaneous Equipment	20
398.70	Other Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the utility plant in service as of December 31, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2016, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Summaries of the results of the study as applied to the original cost of utility plant as of December 31, 2016 for Gas Operations, Thermal, Citizens Gas of Westfield, Citizens Water, Citizens Wastewater and Shared Services are presented in Tables 1 through 6, respectively, on pages VI-5 through VI-14 of this report. Each summary schedule sets forth the estimated survivor curves and net salvage percent, original cost, book depreciation reserve, future accruals, calculated annual depreciation rate and amount, and the composite remaining life for each depreciable group.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2016 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the

calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

CITIZENS ENERGY GROUP
 GAS OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

(1) ACCOUNT	(2) DESCRIPTION	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2016	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) ANNUAL ACCRUAL AMOUNT	(9) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
	DEPRECIABLE PLANT								
305.3	PRESSURE REGULATING STRUCTURES AND IMPROVEMENTS	65-R2.5	0	530,573.87	361,143	169,431	5,584	1.05	30.3
319.0	PRESSURE REGULATING EQUIPMENT	27-L2	0	1,993,406.58	1,178,929	814,478	59,916	3.01	13.6
	TOTAL PRESSURE REGULATING			2,523,980.45	1,540,072	983,909	65,500	2.60	
350.2	UNDERGROUND STORAGE PLANT								
351.0	LEASEHOLDS	40-S0	0	583,864.85	547,894	35,971	1,622	0.28	22.2
352.0	STRUCTURES AND IMPROVEMENTS	50-R2	0	765,779.24	575,411	210,368	7,715	0.98	27.3
352.3	WELLS	55-R2	(5)	11,558,236.60	10,584,976	1,551,172	68,810	0.60	22.5
353.0	NON-RECOVERABLE GAS LINES	40-R2	0	4,073,028.49	3,690,220	382,808	34,709	0.85	11.0
355.0	MEASURING AND REGULATING EQUIPMENT	38-S2.5	0	3,157,718.28	2,672,244	485,474	34,029	1.08	14.3
356.0	PURIFICATION EQUIPMENT	25-L2.5	(5)	839,372.42	329,358	551,983	38,519	4.59	14.3
357.0	OTHER EQUIPMENT	55-R2.5	(5)	4,504,423.83	2,399,200	2,330,445	73,523	1.63	31.7
	TOTAL UNDERGROUND STORAGE PLANT	40-R2.5	0	50,445.45	22,674	27,771	1,130	2.24	24.6
				25,552,869.16	20,821,977	5,575,992	260,057	1.02	
	TRANSMISSION PLANT - U.G.S.								
365.2	RIGHTS OF WAY	60-S4	0	278,516.78	192,153	86,364	3,147	1.13	27.4
366.1	STRUCTURES AND IMPROVEMENTS	50-R2.5	(5)	788,150.36	508,800	318,758	12,392	1.57	25.7
367.1	MAINS	55-S0.5	(10)	8,937,584.98	5,762,033	4,049,310	136,271	1.52	29.7
368.0	COMPRESSOR STATION EQUIPMENT	45-S2.5	(5)	2,097,727.37	1,757,038	445,576	22,745	1.08	19.6
369.1	MEASURING AND REGULATING EQUIPMENT	35-S1.5	(5)	1,438,707.57	679,172	831,471	41,770	2.90	19.9
370.0	COMMUNICATION EQUIPMENT	25-S2	0	329,229.13	267,088	62,141	6,443	1.96	9.6
	TOTAL TRANSMISSION - U.G.S.			13,869,916.19	9,186,284	5,793,620	222,768	1.61	
	TRANSMISSION PLANT - MARION COUNTY								
365.4	RIGHTS OF WAY	60-S4	0	772,529.08	466,728	305,801	11,592	1.50	26.4
366.0	STRUCTURES AND IMPROVEMENTS	50-R2.5	(5)	231,059.11	118,075	124,537	4,326	1.87	28.8
367.0	MAINS	55-S0.5	(10)	44,168,438.00	17,470,664	31,114,618	935,923	2.12	33.2
369.0	MEASURING AND REGULATING EQUIPMENT	35-S1.5	(5)	1,943,466.20	969,724	1,070,916	49,804	2.56	21.5
	TOTAL TRANSMISSION PLANT- MARION COUNTY			47,115,482.39	19,025,191	32,615,872	1,001,645	2.13	
	DISTRIBUTION PLANT								
376.1	MAINS	55-R2	(30)	8,327,142.23	4,378,578	6,446,707	177,457	2.13	36.3
376.2	VALVES, VALVE PITS, ETC.	33-L1.5	(30)	258,340.37	335,842	0	0	-	-
376.21	STEEL INSTALLED PRIOR TO 1955	75-R2.5	(30)	291,795,365.96	158,606,188	220,727,814	4,421,821	1.52	49.9
376.7	STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954	43-L1	(30)	1,128,297.36	1,466,787	0	0	-	-
	CAST IRON AND WROUGHT IRON			301,509,165.92	164,787,395	227,174,521	4,599,278	1.53	
	TOTAL MAINS								

CITIZENS ENERGY GROUP
 GAS OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

(1) ACCOUNT	(2) DESCRIPTION	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2016	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) ANNUAL ACCRUAL AMOUNT	(9) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
380.0	SERVICES	49-R2	(45)	248,358,721.19	196,719,085	163,401,061	5,784,897	2.33	28.2
381.0	METERS	35-R1	0	31,719,431.27	16,585,914	15,133,517	757,348	2.39	20.0
382.0	METER INSTALLATIONS	35-R1	0	5,804,410.23	4,111,611	1,692,799	92,559	1.59	18.3
383.0	HOUSE REGULATORS	35-R1	0	4,623,134.29	3,410,577	1,212,557	66,119	1.43	18.3
384.0	HOUSE REGULATOR INSTALLATIONS	35-R1	0	700,221.04	497,827	202,394	10,195	1.46	19.9
386.0	OTHER PROPERTY - CUSTOMER PREMISES	20-S4	0	356,362.47	207,655	148,707	29,914	8.39	5.0
387.0	OTHER EQUIPMENT	15-L1	0	165,535.50	81,226	84,310	9,702	5.86	8.7
	TOTAL DISTRIBUTION PLANT			<u>593,236,981.91</u>	<u>386,401,290</u>	<u>409,049,866</u>	<u>11,350,012</u>	<u>1.91</u>	
390.0	GENERAL PLANT								
	STRUCTURES AND IMPROVEMENTS	36-S0	(5)	88,253.86	7,643	85,024	3,863	4.38	22.0
391.4	OFFICE FURNITURE AND EQUIPMENT								
391.5	OFFICE FURNITURE	25-SQ	0	306,669.89	306,670	0	0	-	-
391.6	OFFICE MACHINES	15-SQ	0	10,612.05	10,612	0	0	-	-
391.7	COMPUTER EQUIPMENT	5-SQ	0	629,505.51	629,506	0	0	-	-
	SOFTWARE	5-SQ	0	3,505,873.64	3,225,922	279,952	79,986	2.28	3.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT			<u>4,452,661.09</u>	<u>4,172,710</u>	<u>279,952</u>	<u>79,986</u>	<u>1.80</u>	
392.1	TRANSPORTATION EQUIPMENT	10-L2.5	15	7,866,006.70	3,578,717	3,107,389	641,236	8.15	4.8
393.1	STORES EQUIPMENT	30-SQ	0	28,892.66	19,964	8,929	865	2.99	10.3
394.1	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	2,052,543.28	1,742,723	309,820	17,813	0.87	17.4
396.1	POWER OPERATED EQUIPMENT	14-L1.5	20	2,158,962.74	1,437,201	289,969	32,598	1.51	8.9
397.1	COMMUNICATION EQUIPMENT	15-SQ	0	584,482.85	468,968	115,525	21,840	3.74	5.3
398.1	MISCELLANEOUS EQUIPMENT	20-SQ	0	629,816.17	373,244	256,572	32,678	5.19	7.9
	TOTAL GENERAL PLANT			<u>17,861,619.35</u>	<u>11,801,160</u>	<u>4,453,180</u>	<u>830,879</u>	<u>4.65</u>	
	TOTAL DEPRECIABLE PLANT			<u>700,160,859.45</u>	<u>448,775,974</u>	<u>458,472,439</u>	<u>13,730,861</u>	<u>1.96</u>	
304.3	NONDEPRECIABLE PLANT								
350.0	PRESSURE REGULATING - LAND			147,577.50					
360.1	UNDERGROUND STORAGE - LAND			20,499.57					
365.1	PEAK SHAVING LNG - LAND			0.00					
365.1	TRANSMISSION - U.G.S. - LAND			30,988.81					
365.3	TRANSMISSION - MARION COUNTY - LAND			45,878.00					
	TOTAL NONDEPRECIABLE PLANT			<u>244,953.88</u>					
	TOTAL GAS OPERATIONS			<u>700,405,813.33</u>	<u>448,775,974</u>	<u>458,472,439</u>	<u>13,730,861</u>		

* Rates for new assets as of January 1, 2017 are as follows:

Account	Rate
391.4	4.00
391.5	6.67
391.6	20.00

CITIZENS ENERGY GROUP
 THERMAL

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	STEAM								
	DEPRECIABLE PLANT								
	PRODUCTION PLANT								
311.0	STRUCTURES AND IMPROVEMENTS	50-S1	*	10,857,472.33	2,812,516	8,044,956	415,621	3.83	19.4
312.0	BOILER PLANT EQUIPMENT	46-S0	*	44,298,688.28	5,637,285	38,661,403	2,214,625	5.00	17.5
314.0	TURBOGENERATOR UNITS	60-S2	*	2,412,276.80	1,140,398	1,271,879	61,807	2.56	20.6
315.0	ACCESSORY ELECTRIC EQUIPMENT	60-R1.5	*	3,134,756.56	699,315	2,435,442	129,362	4.13	18.8
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT	35-R1.5	*	946,912.83	113,124	833,789	52,336	5.53	15.9
	TOTAL PRODUCTION PLANT			61,650,106.80	10,402,638	51,247,469	2,873,771	4.66	
	DISTRIBUTION PLANT								
360.0	LAND RIGHTS	65-R4	0	1,792.46	814	978	45	2.51	21.7
365.0	MAINS	65-R2	(5)	22,347,600.63	5,306,548	18,158,433	431,206	1.93	42.1
369.0	SERVICES	45-R2.5	(15)	3,837,815.00	1,243,194	3,170,293	101,076	2.63	31.4
370.0	METERS	45-R3	0	555,676.94	266,657	289,020	12,866	2.32	22.5
	TOTAL DISTRIBUTION PLANT			26,742,865.03	6,817,213	21,618,724	545,193	2.04	
	GENERAL PLANT								
	OFFICE FURNITURE AND EQUIPMENT								
391.1	OFFICE FURNITURE	25-SQ	0	82,540.19	82,540	0	0	-	-
391.2	OFFICE EQUIPMENT	15-SQ	0	6,370.00	6,370	0	0	-	-
391.3	COMPUTER EQUIPMENT	5-SQ	0	29,670.11	29,670	0	0	-	-
391.4	SOFTWARE	5-SQ	0	148,946.12	148,946	0	0	-	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT			267,526.42	267,526	0	0	-	-
392.0	TRANSPORTATION EQUIPMENT	19-S2	15	972,353.65	589,401	237,100	17,315	1.78	13.7
393.0	STORES EQUIPMENT	30-SQ	0	77,420.86	9,822	67,599	2,637	3.41	25.6
394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	304,495.07	218,257	86,238	8,991	2.95	9.6
395.0	LABORATORY EQUIPMENT	15-SQ	0	106,275.57	61,748	44,528	3,808	3.58	11.7
396.0	POWER OPERATED EQUIPMENT	11-S2.5	20	355,207.81	124,321	159,845	31,898	8.98	5.0
397.0	COMMUNICATION EQUIPMENT	15-SQ	0	15,096.56	10,131	4,966	2,334	15.46	2.1
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	0	305,878.01	141,175	164,703	11,349	3.71	14.5
	TOTAL GENERAL PLANT			2,404,253.95	1,422,381	764,979	78,332	3.26	
	TOTAL DEPRECIABLE PLANT			90,797,245.78	18,642,232	73,631,172	3,497,296	3.85	
	NONDEPRECIABLE PLANT								
	LAND			47,846.87					
310.0	TOTAL NONDEPRECIABLE PLANT			47,846.87					
	TOTAL STEAM DIVISION			90,845,092.65	18,642,232	73,631,172	3,497,296		

CITIZENS ENERGY GROUP
 THERMAL

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	CHILLED WATER								
	DEPRECIABLE PLANT								
	PRODUCTION PLANT								
311.0	STRUCTURES AND IMPROVEMENTS	60-R3	0	13,966,499.67	2,578,137	11,388,363	249,503	1.79	45.6
312.0	BOILER PLANT EQUIPMENT	50-R3	0	34,788,154.18	7,882,657	26,905,497	739,527	2.13	36.4
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT	35-S1.5	0	981,925.22	134,700	847,225	32,919	3.35	25.7
	TOTAL PRODUCTION PLANT			49,736,579.07	10,595,494	39,141,085	1,021,949	2.05	
	DISTRIBUTION PLANT								
366.0	MAINS	60-R2.5	(60)	26,313,266.96	10,333,391	31,767,836	768,453	2.92	41.3
369.0	SERVICES	45-R2.5	(45)	9,214,946.22	4,047,548	9,314,124	293,827	3.19	31.7
370.0	METERS	40-S1	0	860,278.78	195,445	664,834	25,545	2.97	26.0
	TOTAL DISTRIBUTION PLANT			36,388,491.96	14,576,384	41,746,794	1,087,825	2.99	
	GENERAL PLANT								
	OFFICE FURNITURE AND EQUIPMENT								
391.1	OFFICE FURNITURE	25-SQ	0	15,945.94	15,946	0	0	-	**
391.3	COMPUTER EQUIPMENT	5-SQ	0	38,149.45	38,149	0	0	-	**
391.4	SOFTWARE	5-SQ	0	124,575.02	124,575	0	0	-	**
	TOTAL OFFICE FURNITURE AND EQUIPMENT			178,670.41	178,670	0	0	-	
392.0	TRANSPORTATION EQUIPMENT	18-L3	15	289,724.85	123,850	105,416	8,812	3.27	12.0
394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	243,928.93	119,272	124,657	9,346	3.83	13.3
397.0	COMMUNICATION EQUIPMENT	15-SQ	0	412,646.13	92,505	320,141	26,369	6.39	12.1
	TOTAL GENERAL PLANT			1,104,970.32	514,297	550,214	44,527	4.03	
	TOTAL DEPRECIABLE PLANT			87,230,041.35	25,686,175	81,438,093	2,154,301	2.47	
	NONDEPRECIABLE PLANT								
310.0	LAND			915,614.27					
	TOTAL NONDEPRECIABLE PLANT			915,614.27					
	TOTAL CHILLED WATER DIVISION			88,145,655.62	25,686,175	81,438,093	2,154,301		
	TOTAL THERMAL PLANT			178,990,748.27	44,328,407	155,069,265	5,651,597		

* Life span technique is used. Curve shown is interim survivor curve.
 ** Rates for new assets as of January 1, 2017 are as follows:

Account	Division	Rate
391.1	Steam	4.00
391.2	Steam	6.67
391.3	Steam	20.00
391.4	Steam	20.00
391.1	Chilled Water	4.00
391.3	Chilled Water	20.00
391.4	Chilled Water	20.00

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

TABLE 3. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

(1) ACCOUNT	(2) DESCRIPTION	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2016	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) ANNUAL ACCRUAL AMOUNT	(9) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
	DEPRECIABLE PLANT								
	DISTRIBUTION PLANT								
	STRUCTURES AND IMPROVEMENTS								
375.0	MAINS	50-R3	0	28,305.16	1,181	27,124	662	2.34	41.0
376.0	MEASURING AND REGULATING EQUIPMENT - GENERAL	65-S1.5	(20)	7,610,508.46	2,297,926	6,634,684	149,195	1.96	45.8
378.0	MEASURING AND REGULATING EQUIPMENT - GCCS	40-R2.5	(10)	10,753.65	6,946	4,883	230	2.14	21.2
379.0	SERVICES	40-R2.5	(10)	92,123.66	11,884	89,452	3,008	3.27	29.7
380.0	METERS	50-R2	(40)	2,255,572.67	1,142,439	2,015,363	62,410	2.77	32.3
381.0	METER INSTALLATIONS	35-S0	0	633,992.70	295,774	338,219	17,113	2.70	19.8
382.0	HOUSE REGULATORS	35-S2.5	0	16,927.01	11,990	4,937	295	1.74	16.7
383.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	40-S2.5	0	86,663.12	49,126	37,537	1,853	2.14	20.3
385.0	TOTAL DISTRIBUTION PLANT	35-S2	0	32,552.51	27,498	5,055	337	1.04	15.0
				<u>10,767,398.94</u>	<u>3,844,764</u>	<u>9,357,254</u>	<u>235,103</u>	<u>2.18</u>	
	TOTAL DEPRECIABLE PLANT			10,767,398.94	3,844,764	9,357,254	235,103	2.18	
	NONDEPRECIABLE PLANT								
	LAND AND LAND RIGHTS			46,086.00					
374.0	TOTAL NONDEPRECIABLE PLANT			46,086.00					
	TOTAL CITIZENS GAS OF WESTFIELD			<u>10,813,484.94</u>	<u>3,844,764</u>	<u>9,357,254</u>	<u>235,103</u>		

CITIZENS ENERGY GROUP
 WATER

TABLE 4. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

(1) ACCOUNT	(2) DESCRIPTION	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2016	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	(8) ANNUAL ACCRUAL AMOUNT	(9) ANNUAL ACCRUAL RATE	(10) COMPOSITE REMAINING LIFE
	WATER PLANT								
	CITIZENS WATER								
	DEPRECIABLE PLANT								
	SOURCE OF SUPPLY AND PUMPING PLANT								
304.2	STRUCTURES AND IMPROVEMENTS	50-R3	(5)	25,467,134.40	11,459,460	15,281,031	569,350	2.31	25.9
305.2	COLLECTING AND IMPOUNDING RESERVOIRS	75-R2.5	0	53,429,789.23	30,968,730	22,461,059	686,631	1.29	32.7
306.2	LAKE, RIVER AND OTHER INTAKES	60-S1.5	0	2,946,466.97	389,029	2,557,438	56,781	1.93	45.0
307.2	WELLS AND SPRINGS	55-R3	(5)	33,826,191.84	4,539,914	30,977,587	771,067	2.28	40.2
311.2	PUMPING EQUIPMENT	40-S1.5	(10)	55,882,133.33	22,614,162	36,867,165	1,595,332	2.85	24.4
339.2	OTHER MISCELLANEOUS EQUIPMENT	30-R3	0	4,430,135.49	330,553	4,099,582	177,612	4.01	23.1
	TOTAL SOURCE OF SUPPLY AND PUMPING PLANT			175,991,851.26	70,301,868	114,243,862	3,876,773	2.20	
	TREATMENT PLANT								
304.3	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	192,720,165.28	113,860,382	98,131,800	2,735,762	1.42	35.9
320.3	WATER TREATMENT EQUIPMENT	40-R2.5	(5)	172,816,446.15	81,233,082	100,224,196	3,675,685	2.24	25.9
	TOTAL TREATMENT PLANT			365,536,611.43	195,093,464	198,355,996	6,411,447	1.81	
	DISTRIBUTION PLANT								
330.4	DISTRIBUTION RESERVOIRS AND STANDPIPES	55-R4	(10)	15,191,206.02	6,647,400	10,062,927	276,702	1.82	36.4
331.4	TRANSMISSION AND DISTRIBUTION MAINS	125-R3	(15)	814,152,967.05	515,290,820	420,985,092	4,472,595	0.55	94.1
333.4	SERVICES	70-R4	(50)	103,194,099.25	88,616,536	66,172,813	1,191,749	1.15	55.5
334.4	METERS AND METER INSTALLATIONS	48-S0	0	67,806,374.13	60,424,987	7,381,487	282,207	0.42	26.2
335.4	HYDRANTS	65-R2.5	(10)	42,226,327.76	24,303,666	22,143,295	464,447	1.10	47.7
339.4	OTHER MISCELLANEOUS EQUIPMENT	40-R3	0	2,817,634.53	1,045,923	1,871,712	66,960	2.30	28.0
	TOTAL DISTRIBUTION PLANT			1,045,488,608.74	696,333,032	528,617,326	6,754,660	0.65	
	GENERAL PLANT								
	OFFICE FURNITURE AND EQUIPMENT								
340.51	OFFICE FURNITURE	25-SQ	0	131,350.69	9,415	121,936	5,751	4.38	21.2
340.53	COMPUTER EQUIPMENT	5-SQ	0	645,746.93	29,717	616,030	277,373	42.95	2.2
340.54	SOFTWARE	5-SQ	0	1,894,048.61	70,986	1,823,063	523,286	27.63	3.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT			2,671,146.23	110,116	2,561,029	806,420	30.19	
	TRANSPORTATION EQUIPMENT								
341.5	TOOLS, SHOP AND GARAGE EQUIPMENT	12-S3	20	6,848,470.47	2,241,980	3,236,796	586,597	8.57	5.5
343.5	LABORATORY EQUIPMENT	20-SQ	0	80,153.94	3,913	76,241	4,323	5.39	17.6
344.5	POWER OPERATED EQUIPMENT	15-SQ	0	406,979.82	26,652	380,328	33,087	8.13	11.5
345.5	OTHER MISCELLANEOUS EQUIPMENT	12-L1.5	20	2,511,080.74	1,384,507	624,358	114,949	4.58	5.4
	TOTAL GENERAL PLANT			12,517,831.20	3,767,170	6,878,752	1,545,376	12.35	
	TOTAL DEPRECIABLE PLANT			1,599,534,902.63	965,495,534	848,095,926	18,788,256	1.17	
	NONDEPRECIABLE PLANT								
303.2	LAND AND LAND RIGHTS - PUMPING			22,247,515.30					
303.3	LAND AND LAND RIGHTS - TREATMENT			9,171,858.05					
303.4	LAND AND LAND RIGHTS - DISTRIBUTION			1,066,386.65					
	TOTAL NONDEPRECIABLE PLANT			32,485,760.00					
	TOTAL CITIZENS WATER			1,632,020,662.63	965,495,534	848,095,926	18,788,256		

CITIZENS ENERGY GROUP
 WATER

TABLE 4. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCURALS (7)	ANNUAL ACCURAL AMOUNT (8)	ANNUAL ACCURAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	WESTFIELD WATER								
	DEPRECIABLE PLANT								
304.2	SOURCE OF SUPPLY AND PUMPING PLANT	50-R3	(5)	405,037.25	200,693	224,596	7,319	1.81	30.7
307.2	WELLS AND IMPROVEMENTS	55-R3	(5)	2,580,270.39	1,249,827	1,459,457	34,458	1.34	42.4
309.2	SUPPLY MAINS	50-R2.5	(15)	5,021,845.00	2,237,970	3,537,152	131,198	2.61	27.0
311.2	PUMPING EQUIPMENT	40-S1.5	(10)	923,141.16	389,392	626,063	23,292	2.52	26.9
339.2	OTHER MISCELLANEOUS EQUIPMENT	30-R3	0	13,066.18	5,480	7,577	309	2.36	24.5
	TOTAL SOURCE OF SUPPLY AND PUMPING PLANT			8,943,359.98	4,083,372	5,854,845	196,576	2.20	
	TREATMENT PLANT								
304.3	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	8,197,052.81	2,580,170	6,496,588	146,326	1.79	44.0
320.3	WATER TREATMENT EQUIPMENT	40-R2.5	(5)	3,536,004.08	1,095,600	2,617,204	90,323	2.55	29.0
	TOTAL TREATMENT PLANT			11,733,056.89	3,675,770	9,053,792	236,649	2.02	
	DISTRIBUTION PLANT								
330.4	DISTRIBUTION RESERVOIRS AND STANDPIPES	55-R4	(10)	2,607,538.86	1,021,601	1,846,692	58,091	2.23	31.8
331.4	TRANSMISSION AND DISTRIBUTION MAINS	125-R3	(15)	34,063,610.49	5,863,163	33,309,989	331,768	0.97	100.4
333.4	SERVICES	70-R4	(50)	920,688.17	17,716	1,363,316	21,471	2.33	63.5
334.4	METERS AND METER INSTALLATIONS	43-S0	0	3,987,870.36	1,259,544	2,728,326	108,983	2.73	25.0
335.4	HYDRANTS	65-R2.5	(10)	2,617,374.89	145,824	2,733,288	56,869	2.17	48.1
339.4	OTHER MISCELLANEOUS EQUIPMENT	40-R3	0	25,718.30	771	24,947	754	2.93	33.1
	TOTAL DISTRIBUTION PLANT			44,222,800.77	8,308,619	42,006,558	577,946	1.31	
	GENERAL PLANT								
340.53	OFFICE FURNITURE AND EQUIPMENT	5-SQ	0	135,150.46	63,360	71,790	28,716	21.25	2.5
340.54	COMPUTER EQUIPMENT	5-SQ	0	657,999.63	32,261	625,739	200,222	30.43	3.1
	SOFTWARE			793,150.09	95,621	697,529	228,938	28.86	
	TOTAL OFFICE FURNITURE AND EQUIPMENT								
341.5	TRANSPORTATION EQUIPMENT	12-S3	20	210,045.12	143,280	24,756	2,678	1.27	9.2
343.5	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	18,474.00	18,474	0	0	-	-
344.5	LABORATORY EQUIPMENT	15-SQ	0	28,510.50	21,303	7,208	567	1.99	12.7
345.5	POWER OPERATED EQUIPMENT	12-L1.5	20	48,780.94	32,612	6,413	1,471	3.02	4.4
346.5	COMMUNICATION EQUIPMENT	15-SQ	0	20,562.59	20,563	0	0	-	-
347.5	MISCELLANEOUS EQUIPMENT	20-SQ	0	101,364.28	58,540	42,824	2,211	2.18	19.4
348.5	OTHER TANGIBLE PLANT	20-SQ	0	5,483.79	4,757	727	71	1.29	10.2
	TOTAL GENERAL PLANT			1,226,371.31	395,150	779,457	235,936	19.24	
	TOTAL DEPRECIABLE PLANT			66,125,588.95	16,462,911	57,694,652	1,247,107	1.89	
	NONDEPRECIABLE PLANT								
303.2	LAND AND LAND RIGHTS - PUMPING			1,461,607.15					
303.3	LAND AND LAND RIGHTS - TREATMENT			119,397.60					
303.4	LAND AND LAND RIGHTS - DISTRIBUTION			501,644.48					
	TOTAL NONDEPRECIABLE PLANT			2,062,649.23					
	TOTAL WESTFIELD WATER			68,208,238.18	16,462,911	57,694,652	1,247,107		
	TOTAL WATER PLANT			1,700,228,900.81	981,958,445	905,790,578	20,035,363		

Note: Rates for new Accounts as of January 1, 2017 are as follows:

Account	Division	Rate
347.5	Citizens Water	5.00
339.3	Westfield Water	3.55
343.5	Westfield Water	5.00
346.5	Westfield Water	6.67

* Rates for new assets as of January 1, 2017 are as follows:

CITIZENS ENERGY GROUP
 WASTEWATER

TABLE 5. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	WASTEWATER PLANT								
	CITIZENS WASTEWATER								
	DEPRECIABLE PLANT								
	COLLECTION PLANT								
360.2	COLLECTING SEWERS - FORCE	60-R2.5	(10)	14,501,738.68	2,979,933	12,971,980	315,265	2.17	41.1
361.2	COLLECTING SEWERS - GRAVITY	60-S1.5	(10)	1,121,230,973.05	784,447,134	448,906,936	13,396,100	1.19	33.5
362.2	SPECIAL COLLECTING STRUCTURES	45-S2.5	0	155,215,960.67	89,131,310	66,084,651	2,117,498	1.36	31.2
362.22	SPECIAL COLLECTING STRUCTURES - DROP SHAFTS	45-S2.5	0	33,115,926.29	1,953,838	31,162,088	810,951	2.45	38.4
	TOTAL COLLECTION PLANT			1,324,064,598.69	878,512,215	559,125,655	16,841,814	1.26	
	PUMPING PLANT								
354.3	STRUCTURES AND IMPROVEMENTS	55-R2.5	(5)	66,901,633.32	35,484,760	34,761,955	1,180,727	1.76	29.4
371.3	PUMPING EQUIPMENT	40-R2	(10)	80,479,604.49	41,956,121	46,571,444	2,005,660	2.49	23.2
	TOTAL PUMPING PLANT			147,381,237.81	77,440,881	81,333,399	3,186,387	2.16	
	TREATMENT PLANT								
354.4	STRUCTURES AND IMPROVEMENTS	65-R2.5	(10)	480,980,985.54	180,067,800	349,011,284	8,245,158	1.71	42.3
360.4	TREATMENT AND DISPOSAL EQUIPMENT	35-S1	(5)	673,089,056.77	405,619,729	301,123,781	15,118,468	2.25	19.9
	TOTAL TREATMENT PLANT			1,154,070,042.31	585,687,529	650,135,065	23,363,626	2.02	
	GENERAL PLANT								
	OFFICE FURNITURE AND EQUIPMENT								
390.71	OFFICE FURNITURE	25-SQ	0	150,921.17	10,391	140,530	6,372	4.22	22.1
390.73	COMPUTER EQUIPMENT	5-SQ	0	3,377,669.86	62,817	3,314,853	1,244,845	36.86	2.7
390.74	SOFTWARE	5-SQ	0	713,636.23	76,401	637,235	456,630	63.99	1.4
	TOTAL OFFICE FURNITURE AND EQUIPMENT			4,242,227.26	149,609	4,092,618	1,707,847	40.26	
391.7	TRANSPORTATION EQUIPMENT	10-L3	20	4,639,911.19	309,177	3,402,752	528,625	11.39	6.4
395.7	POWER OPERATED EQUIPMENT	12-L1.5	20	97,575.64	2,236	75,826	9,327	9.56	8.1
	TOTAL GENERAL PLANT			8,979,714.09	461,022	7,571,195	2,245,799	25.01	
	TOTAL DEPRECIABLE PLANT			2,634,495,592.90	1,542,101,647	1,298,165,314	45,437,626	1.72	
	NONDEPRECIABLE PLANT								
353.2	LAND AND LAND RIGHTS - COLLECTION			52,482.15					
353.3	LAND AND LAND RIGHTS - PUMPING			12,202.39					
353.4	LAND AND LAND RIGHTS - TREATMENT			2,442,687.47					
	TOTAL NONDEPRECIABLE PLANT			2,507,372.01					
	TOTAL CITIZENS WASTEWATER			2,637,002,964.91	1,542,101,647	1,298,165,314	45,437,626		
	WESTFIELD WASTEWATER								
	DEPRECIABLE PLANT								
	COLLECTION PLANT								
354.2	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R2.5	(5)	647.14	642	37	1	0.15	37.0
361.2	COLLECTING SEWERS - FORCE	60-R2.5	(10)	7,057,903.18	2,424,243	5,339,450	139,136	1.97	38.4
363.2	SERVICES	60-S1.5	(10)	62,411,131.65	11,460,846	57,191,399	1,324,890	2.12	43.2
364.2	FLOW MEASURING DEVICES	55-R2.5	(20)	28,022.88	15,122	18,505	683	2.44	27.1
	TOTAL COLLECTION PLANT	30-S1.5	0	1,303,276.38	552,432	750,844	47,534	3.65	15.8
	TOTAL COLLECTION PLANT			70,800,981.23	14,453,285	63,300,235	1,512,244	2.14	

CITIZENS ENERGY GROUP
 WASTEWATER

TABLE 5. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
354.3	PUMPING PLANT								
371.3	STRUCTURES AND IMPROVEMENTS - PUMPING	55-R2.5	(5)	1,795,756.10	369,681	1,515,863	39,432	2.20	36.4
	PUMPING EQUIPMENT	40-R2	(10)	3,608,510.18	767,689	3,201,672	130,368	3.61	24.6
	TOTAL PUMPING PLANT			5,404,266.28	1,137,370	4,717,535	169,800	3.14	
354.4	TREATMENT PLANT								
380.4	STRUCTURES AND IMPROVEMENTS - TREATMENT	65-R2.5	(10)	16,019,636.68	5,312,680	13,188,920	304,400	1.81	43.3
	TREATMENT AND DISPOSAL EQUIPMENT	35-S1	(5)	7,198,134.20	3,351,334	4,206,707	221,720	3.08	19.0
	TOTAL TREATMENT PLANT			24,017,770.88	8,664,014	17,395,627	526,120	2.19	
	GENERAL PLANT								
390.71	OFFICE FURNITURE AND EQUIPMENT		0	26,666.96	26,666	0	0	-	-
390.72	OFFICE FURNITURE		0	24,322.23	24,322	0	0	-	-
390.73	OFFICE MACHINES		0	228,387.10	89,590	139,797	34,458	15.02	4.1
390.74	COMPUTER EQUIPMENT		0	747,354.16	125,168	622,186	234,767	31.41	2.7
	SOFTWARE								
	TOTAL OFFICE FURNITURE AND EQUIPMENT			1,027,729.45	265,746	761,983	269,225	26.20	
391.7	TRANSPORTATION EQUIPMENT	10-L3	20	230,063.64	126,354	57,697	9,713	4.22	5.9
393.7	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	61,373.47	60,140	1,233	75	0.12	16.4
394.7	LABORATORY EQUIPMENT	15-SQ	0	38,004.17	36,697	1,307	138	0.36	9.5
395.7	POWER OPERATED EQUIPMENT	12-L1.5	20	165,926.78	132,741	0	0	-	-
396.7	COMMUNICATION EQUIPMENT	15-SQ	0	21,150.96	21,151	0	0	-	-
397.7	MISCELLANEOUS EQUIPMENT	20-SQ	0	63,618.72	63,619	0	0	-	-
398.7	OTHER EQUIPMENT	20-SQ	0	145,913.52	57,754	88,160	8,486	5.82	10.4
	TOTAL GENERAL PLANT			1,753,780.71	764,202	910,380	287,637	16.40	
	TOTAL DEPRECIABLE PLANT			101,976,799.10	25,018,871	86,323,777	2,495,801	2.45	
353.2	NONDEPRECIABLE PLANT								
353.3	LAND AND LAND RIGHTS - COLLECTION			1,003,472.94					
353.4	LAND AND LAND RIGHTS - PUMPING			81,579.61					
	LAND AND LAND RIGHTS - TREATMENT			210,269.00					
	TOTAL NONDEPRECIABLE PLANT			1,295,321.55					
	TOTAL WESTFIELD WASTEWATER			103,272,120.65	25,018,871	86,323,777	2,495,801		
	TOTAL WASTEWATER PLANT			2,740,275,085.56	1,567,120,518	1,384,489,091	47,933,427		

Note: Rates for new Accounts as of January 1, 2017 are as follows:

Account	Division	Rate
354.2	Citizens Wastewater	3.16
364.2	Citizens Wastewater	4.02
397.7	Citizens Wastewater	5.00

* Rates for new assets as of January 1, 2017 are as follows:

Account	Division	Rate
390.71	Westfield Wastewater	4.00
390.72	Westfield Wastewater	6.67
395.7	Westfield Wastewater	9.56
396.7	Westfield Wastewater	6.67
397.7	Westfield Wastewater	5.00

CITIZENS ENERGY GROUP
 SHARED SERVICES

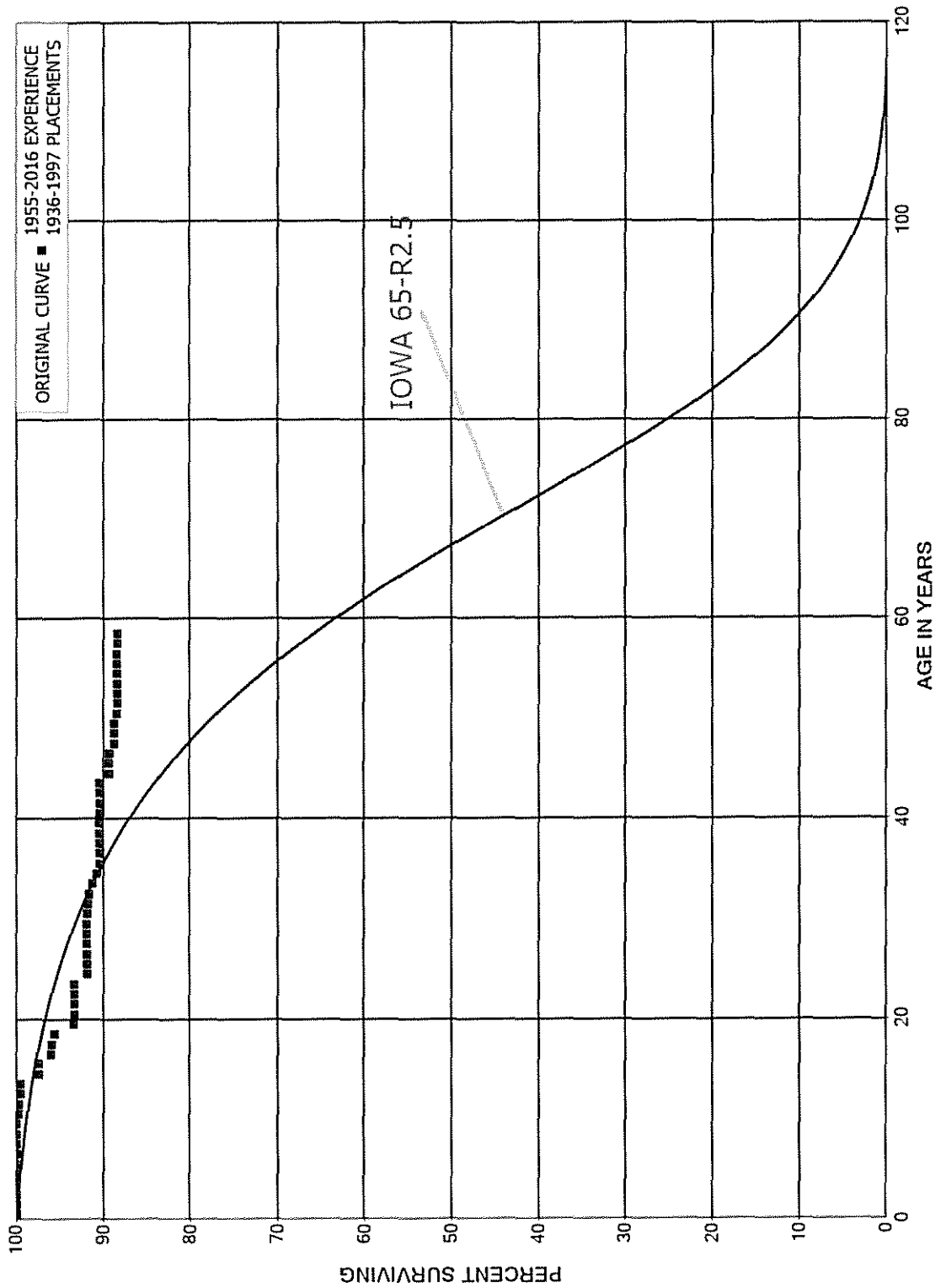
TABLE 6. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
	SHARED SERVICES								
390.0	DEPRECIABLE PLANT STRUCTURES AND IMPROVEMENTS	25-S1.5	(5)	45,195,068.90	25,437,863	22,016,959	1,231,876	2.73	17.9
391.4	OFFICE FURNITURE AND EQUIPMENT								
391.5	OFFICE FURNITURE	25-SQ	0	3,176,033.58	1,253,591	1,922,443	85,471	2.69	22.5
391.6	OFFICE MACHINES	15-SQ	0	1,428,878.13	322,812	1,106,066	82,814	6.50	11.9
391.7	COMPUTER EQUIPMENT	5-SQ	0	6,148,499.40	3,350,535	2,797,964	1,304,706	21.22	2.1
	SOFTWARE	5-SQ	0	27,031,683.69	15,684,700	11,346,984	4,338,543	16.05	2.6
	TOTAL OFFICE FURNITURE AND EQUIPMENT			37,785,094.80	20,811,638	17,173,457	5,821,534	15.41	
392.1	TRANSPORTATION EQUIPMENT	10-L3	15	75,107.56	13,343	50,498	7,878	10.49	6.4
394.1	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	19,605.88	2,346	17,260	986	5.03	17.5
397.1	COMMUNICATION EQUIPMENT	15-SQ	0	3,986,867.50	852,095	3,106,762	259,786	6.56	12.0
398.1	OTHER EQUIPMENT	20-SQ	0	425,435.37	93,675	331,760	21,636	5.09	15.3
	TOTAL DEPRECIABLE PLANT			87,459,170.01	47,010,960	42,696,696	7,343,696	8.40	
399.0	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED LAND			1,581,974.28					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			1,581,974.28					
	TOTAL CORPORATE SERVICES			89,041,144.29	47,010,960	42,696,696	7,343,696		

PART VII. SERVICE LIFE STATISTICS

GAS OPERATIONS

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-1997			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	972,996		0.0000	1.0000	100.00
0.5	975,516	505	0.0005	0.9995	100.00
1.5	993,432		0.0000	1.0000	99.95
2.5	993,432		0.0000	1.0000	99.95
3.5	1,061,729		0.0000	1.0000	99.95
4.5	1,086,068		0.0000	1.0000	99.95
5.5	1,094,532		0.0000	1.0000	99.95
6.5	1,319,992		0.0000	1.0000	99.95
7.5	1,319,992		0.0000	1.0000	99.95
8.5	1,532,113		0.0000	1.0000	99.95
9.5	1,531,348	3,735	0.0024	0.9976	99.95
10.5	1,486,438		0.0000	1.0000	99.70
11.5	1,487,942	2,203	0.0015	0.9985	99.70
12.5	1,485,739	942	0.0006	0.9994	99.56
13.5	1,472,775	31,482	0.0214	0.9786	99.49
14.5	1,397,498		0.0000	1.0000	97.37
15.5	1,330,549	18,465	0.0139	0.9861	97.37
16.5	1,446,559	716	0.0005	0.9995	96.02
17.5	1,429,681	4,978	0.0035	0.9965	95.97
18.5	1,042,615	24,893	0.0239	0.9761	95.63
19.5	1,014,412	706	0.0007	0.9993	93.35
20.5	1,013,706		0.0000	1.0000	93.29
21.5	843,718		0.0000	1.0000	93.29
22.5	843,718		0.0000	1.0000	93.29
23.5	843,718	13,033	0.0154	0.9846	93.29
24.5	830,685		0.0000	1.0000	91.84
25.5	827,120		0.0000	1.0000	91.84
26.5	815,419		0.0000	1.0000	91.84
27.5	804,271		0.0000	1.0000	91.84
28.5	836,280		0.0000	1.0000	91.84
29.5	762,352		0.0000	1.0000	91.84
30.5	503,130	507	0.0010	0.9990	91.84
31.5	452,459	578	0.0013	0.9987	91.75
32.5	451,881	2,311	0.0051	0.9949	91.64
33.5	429,308	2,102	0.0049	0.9951	91.17
34.5	361,514	1,132	0.0031	0.9969	90.72
35.5	360,382		0.0000	1.0000	90.44
36.5	281,835		0.0000	1.0000	90.44
37.5	281,835		0.0000	1.0000	90.44
38.5	281,835		0.0000	1.0000	90.44

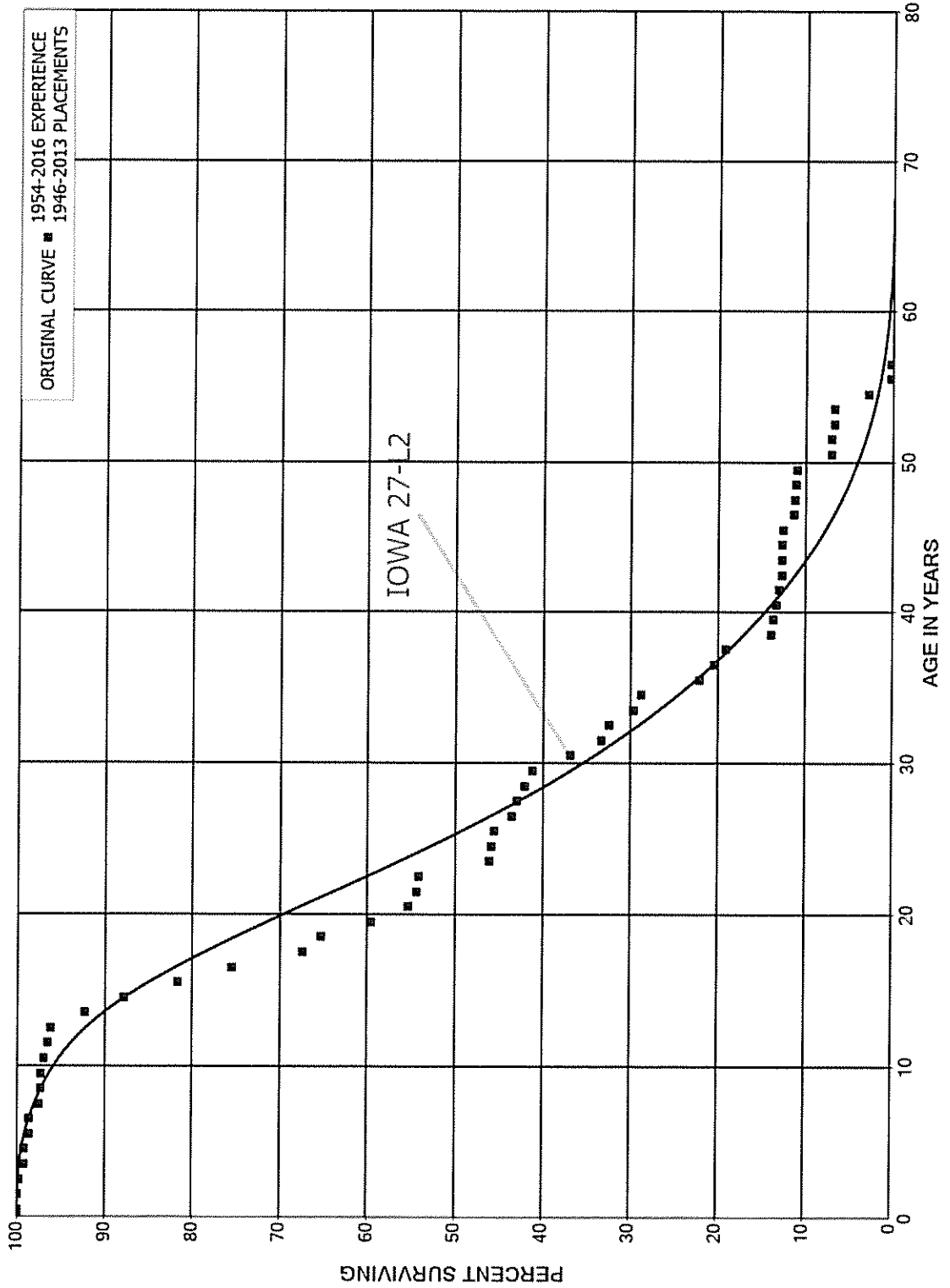
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-1997			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	281,835		0.0000	1.0000	90.44
40.5	281,835		0.0000	1.0000	90.44
41.5	279,525		0.0000	1.0000	90.44
42.5	279,525		0.0000	1.0000	90.44
43.5	276,008	3,359	0.0122	0.9878	90.44
44.5	257,384		0.0000	1.0000	89.34
45.5	251,143		0.0000	1.0000	89.34
46.5	221,434	1,504	0.0068	0.9932	89.34
47.5	205,720		0.0000	1.0000	88.73
48.5	191,132		0.0000	1.0000	88.73
49.5	163,882	662	0.0040	0.9960	88.73
50.5	152,898		0.0000	1.0000	88.37
51.5	138,210		0.0000	1.0000	88.37
52.5	117,678		0.0000	1.0000	88.37
53.5	117,678		0.0000	1.0000	88.37
54.5	48,826		0.0000	1.0000	88.37
55.5	48,826		0.0000	1.0000	88.37
56.5	35,276		0.0000	1.0000	88.37
57.5	35,276		0.0000	1.0000	88.37
58.5	32,803		0.0000	1.0000	88.37
59.5	32,803		0.0000	1.0000	88.37
60.5	32,803		0.0000	1.0000	88.37
61.5	32,803		0.0000	1.0000	88.37
62.5	32,803		0.0000	1.0000	88.37
63.5	32,803		0.0000	1.0000	88.37
64.5	32,803		0.0000	1.0000	88.37
65.5	32,803		0.0000	1.0000	88.37
66.5	8,464		0.0000	1.0000	88.37
67.5					88.37

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2013

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,843,297		0.0000	1.0000	100.00
0.5	5,269,832	2,374	0.0005	0.9995	100.00
1.5	5,311,732	11,470	0.0022	0.9978	99.95
2.5	5,727,067	31,871	0.0056	0.9944	99.74
3.5	5,154,749	2,837	0.0006	0.9994	99.18
4.5	5,150,091	25,525	0.0050	0.9950	99.13
5.5	5,124,272	3,380	0.0007	0.9993	98.64
6.5	5,123,878	54,019	0.0105	0.9895	98.57
7.5	5,066,257	15,251	0.0030	0.9970	97.53
8.5	5,051,006	95	0.0000	1.0000	97.24
9.5	5,050,911	17,690	0.0035	0.9965	97.24
10.5	5,032,521	19,283	0.0038	0.9962	96.90
11.5	5,013,238	15,607	0.0031	0.9969	96.53
12.5	4,997,632	206,369	0.0413	0.9587	96.23
13.5	4,791,833	229,565	0.0479	0.9521	92.25
14.5	4,562,269	319,580	0.0700	0.9300	87.83
15.5	3,474,674	263,581	0.0759	0.9241	81.68
16.5	3,211,093	341,793	0.1064	0.8936	75.48
17.5	2,869,300	90,209	0.0314	0.9686	67.45
18.5	2,773,930	241,314	0.0870	0.9130	65.33
19.5	2,510,697	178,337	0.0710	0.9290	59.65
20.5	2,315,213	42,891	0.0185	0.9815	55.41
21.5	2,267,238	10,042	0.0044	0.9956	54.38
22.5	2,256,147	334,889	0.1484	0.8516	54.14
23.5	1,921,258	12,729	0.0066	0.9934	46.11
24.5	1,908,528	12,877	0.0067	0.9933	45.80
25.5	1,895,651	83,593	0.0441	0.9559	45.49
26.5	1,812,058	21,161	0.0117	0.9883	43.48
27.5	1,525,970	31,746	0.0208	0.9792	42.98
28.5	1,472,574	31,639	0.0215	0.9785	42.08
29.5	1,440,935	151,360	0.1050	0.8950	41.18
30.5	1,165,714	112,324	0.0964	0.9036	36.85
31.5	1,019,396	29,132	0.0286	0.9714	33.30
32.5	990,264	83,488	0.0843	0.9157	32.35
33.5	906,775	27,424	0.0302	0.9698	29.62
34.5	824,453	191,504	0.2323	0.7677	28.73
35.5	632,949	46,899	0.0741	0.9259	22.05
36.5	563,289	36,039	0.0640	0.9360	20.42
37.5	527,251	144,729	0.2745	0.7255	19.11
38.5	382,521	7,377	0.0193	0.9807	13.87

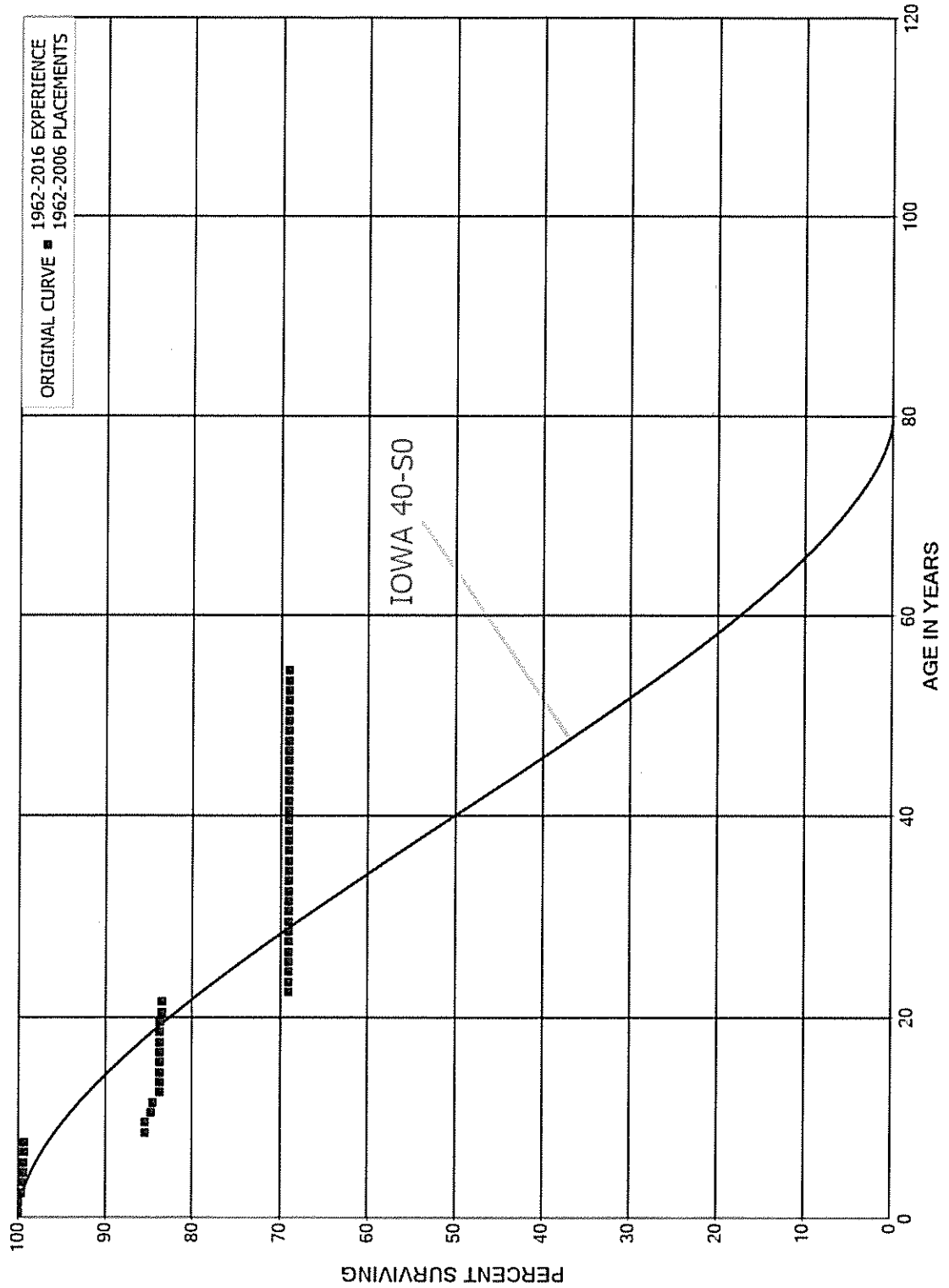
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2013			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	375,145	9,965	0.0266	0.9734	13.60	
40.5	365,180	7,555	0.0207	0.9793	13.24	
41.5	357,625	10,890	0.0304	0.9696	12.96	
42.5	346,735		0.0000	1.0000	12.57	
43.5	333,960		0.0000	1.0000	12.57	
44.5	330,166	2,295	0.0070	0.9930	12.57	
45.5	327,656	30,591	0.0934	0.9066	12.48	
46.5	280,609	2,473	0.0088	0.9912	11.32	
47.5	257,165	4,503	0.0175	0.9825	11.22	
48.5	187,974	478	0.0025	0.9975	11.02	
49.5	171,441	61,902	0.3611	0.6389	10.99	
50.5	106,286		0.0000	1.0000	7.02	
51.5	102,806	4,979	0.0484	0.9516	7.02	
52.5	92,275		0.0000	1.0000	6.68	
53.5	90,315	51,478	0.5700	0.4300	6.68	
54.5	37,004	33,612	0.9083	0.0917	2.87	
55.5	3,393		0.0000	1.0000	0.26	
56.5	3,064		0.0000	1.0000	0.26	
57.5	3,064		0.0000	1.0000	0.26	
58.5	3,064	439	0.1432	0.8568	0.26	
59.5	2,625		0.0000	1.0000	0.23	
60.5	2,625	1,054	0.4015	0.5985	0.23	
61.5	1,571		0.0000	1.0000	0.14	
62.5	1,571	1,571	1.0000		0.14	
63.5						

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 350.2 LEASEHOLDS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 350.2 LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2006			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	859,123		0.0000	1.0000	100.00
0.5	859,123		0.0000	1.0000	100.00
1.5	831,837	3,192	0.0038	0.9962	100.00
2.5	828,645	268	0.0003	0.9997	99.62
3.5	828,378	1,354	0.0016	0.9984	99.58
4.5	827,024		0.0000	1.0000	99.42
5.5	827,024	1,283	0.0016	0.9984	99.42
6.5	825,741		0.0000	1.0000	99.27
7.5	825,741	115,083	0.1394	0.8606	99.27
8.5	710,658	275	0.0004	0.9996	85.43
9.5	710,383	6,018	0.0085	0.9915	85.40
10.5	649,343	1,258	0.0019	0.9981	84.68
11.5	647,585	6,270	0.0097	0.9903	84.51
12.5	640,894	11	0.0000	1.0000	83.69
13.5	640,615		0.0000	1.0000	83.69
14.5	640,615		0.0000	1.0000	83.69
15.5	640,615		0.0000	1.0000	83.69
16.5	640,615		0.0000	1.0000	83.69
17.5	640,615		0.0000	1.0000	83.69
18.5	640,615	10	0.0000	1.0000	83.69
19.5	641,026	1,166	0.0018	0.9982	83.69
20.5	640,128		0.0000	1.0000	83.54
21.5	640,128	111,286	0.1738	0.8262	83.54
22.5	528,842		0.0000	1.0000	69.02
23.5	528,842		0.0000	1.0000	69.02
24.5	528,297		0.0000	1.0000	69.02
25.5	528,297		0.0000	1.0000	69.02
26.5	528,297		0.0000	1.0000	69.02
27.5	528,297		0.0000	1.0000	69.02
28.5	528,077		0.0000	1.0000	69.02
29.5	525,784		0.0000	1.0000	69.02
30.5	525,784		0.0000	1.0000	69.02
31.5	525,784		0.0000	1.0000	69.02
32.5	525,784		0.0000	1.0000	69.02
33.5	525,784		0.0000	1.0000	69.02
34.5	525,784		0.0000	1.0000	69.02
35.5	525,784		0.0000	1.0000	69.02
36.5	525,784		0.0000	1.0000	69.02
37.5	525,784		0.0000	1.0000	69.02
38.5	525,784		0.0000	1.0000	69.02

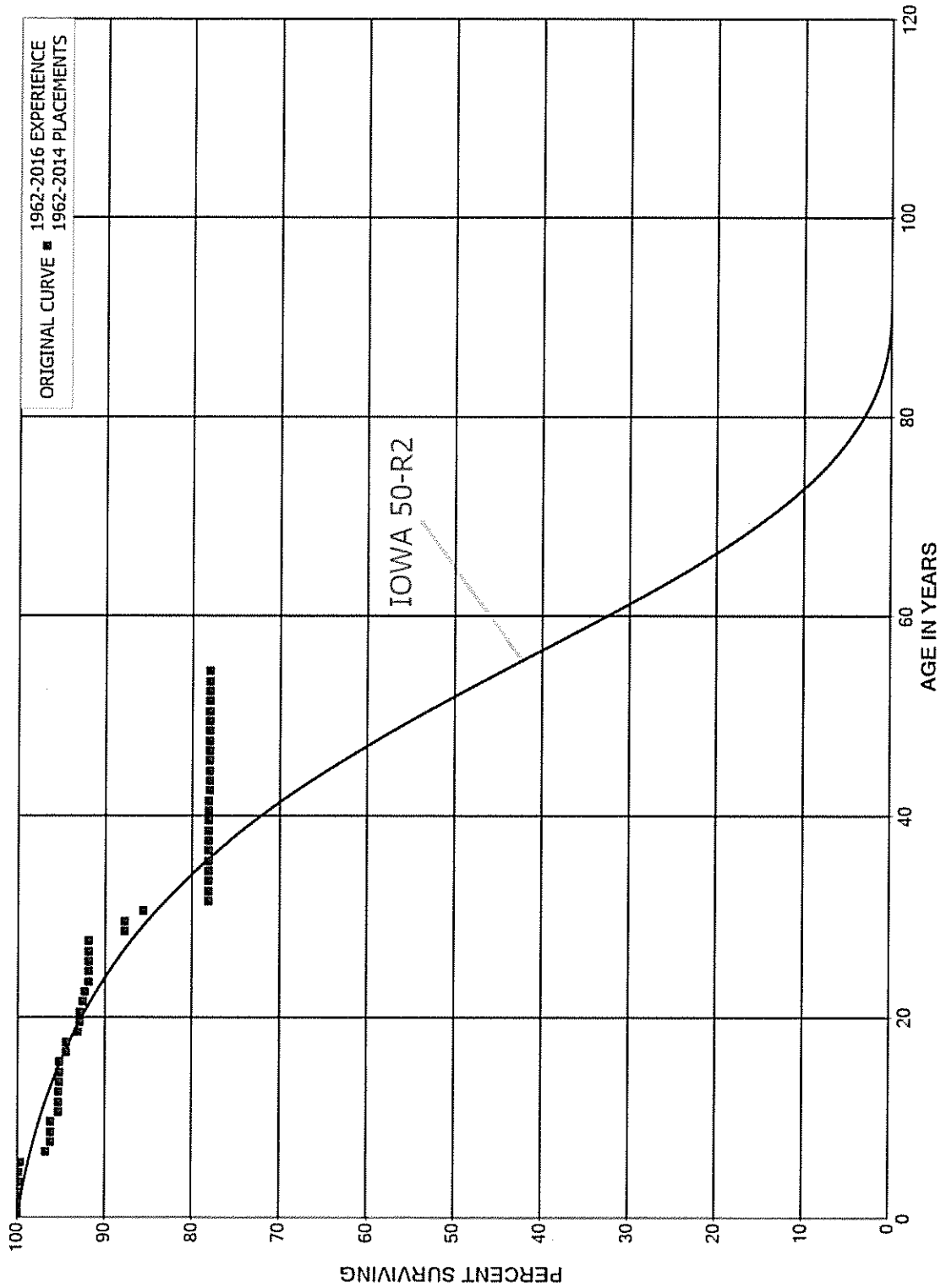
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 350.2 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2006			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	525,776		0.0000	1.0000	69.02
40.5	522,396		0.0000	1.0000	69.02
41.5	522,396		0.0000	1.0000	69.02
42.5	505,943		0.0000	1.0000	69.02
43.5	495,421		0.0000	1.0000	69.02
44.5	492,635		0.0000	1.0000	69.02
45.5	492,618		0.0000	1.0000	69.02
46.5	492,600		0.0000	1.0000	69.02
47.5	491,852		0.0000	1.0000	69.02
48.5	489,879		0.0000	1.0000	69.02
49.5	489,879		0.0000	1.0000	69.02
50.5	484,246		0.0000	1.0000	69.02
51.5	466,952		0.0000	1.0000	69.02
52.5	318,101		0.0000	1.0000	69.02
53.5	316,152		0.0000	1.0000	69.02
54.5					69.02

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	935,618		0.0000	1.0000	100.00
0.5	970,956		0.0000	1.0000	100.00
1.5	969,667	343	0.0004	0.9996	100.00
2.5	931,316	950	0.0010	0.9990	99.96
3.5	930,974		0.0000	1.0000	99.86
4.5	930,974	2,379	0.0026	0.9974	99.86
5.5	888,577	25,898	0.0291	0.9709	99.61
6.5	798,972	4,007	0.0050	0.9950	96.70
7.5	789,613		0.0000	1.0000	96.22
8.5	776,733	469	0.0006	0.9994	96.22
9.5	769,140	6,937	0.0090	0.9910	96.16
10.5	762,204		0.0000	1.0000	95.29
11.5	762,204		0.0000	1.0000	95.29
12.5	762,204	1,370	0.0018	0.9982	95.29
13.5	760,834		0.0000	1.0000	95.12
14.5	760,834		0.0000	1.0000	95.12
15.5	760,834	5,754	0.0076	0.9924	95.12
16.5	755,079	500	0.0007	0.9993	94.40
17.5	754,579	9,833	0.0130	0.9870	94.34
18.5	738,011	1,782	0.0024	0.9976	93.11
19.5	736,229	393	0.0005	0.9995	92.89
20.5	735,836	2,897	0.0039	0.9961	92.84
21.5	732,939	1,422	0.0019	0.9981	92.47
22.5	718,842	3,318	0.0046	0.9954	92.29
23.5	703,122	451	0.0006	0.9994	91.87
24.5	701,170		0.0000	1.0000	91.81
25.5	685,572		0.0000	1.0000	91.81
26.5	641,561		0.0000	1.0000	91.81
27.5	621,726	27,824	0.0448	0.9552	91.81
28.5	560,770		0.0000	1.0000	87.70
29.5	543,720	12,647	0.0233	0.9767	87.70
30.5	508,759	44,611	0.0877	0.9123	85.66
31.5	464,148		0.0000	1.0000	78.15
32.5	464,148		0.0000	1.0000	78.15
33.5	464,148		0.0000	1.0000	78.15
34.5	464,148		0.0000	1.0000	78.15
35.5	443,467		0.0000	1.0000	78.15
36.5	430,071		0.0000	1.0000	78.15
37.5	362,187		0.0000	1.0000	78.15
38.5	359,346		0.0000	1.0000	78.15

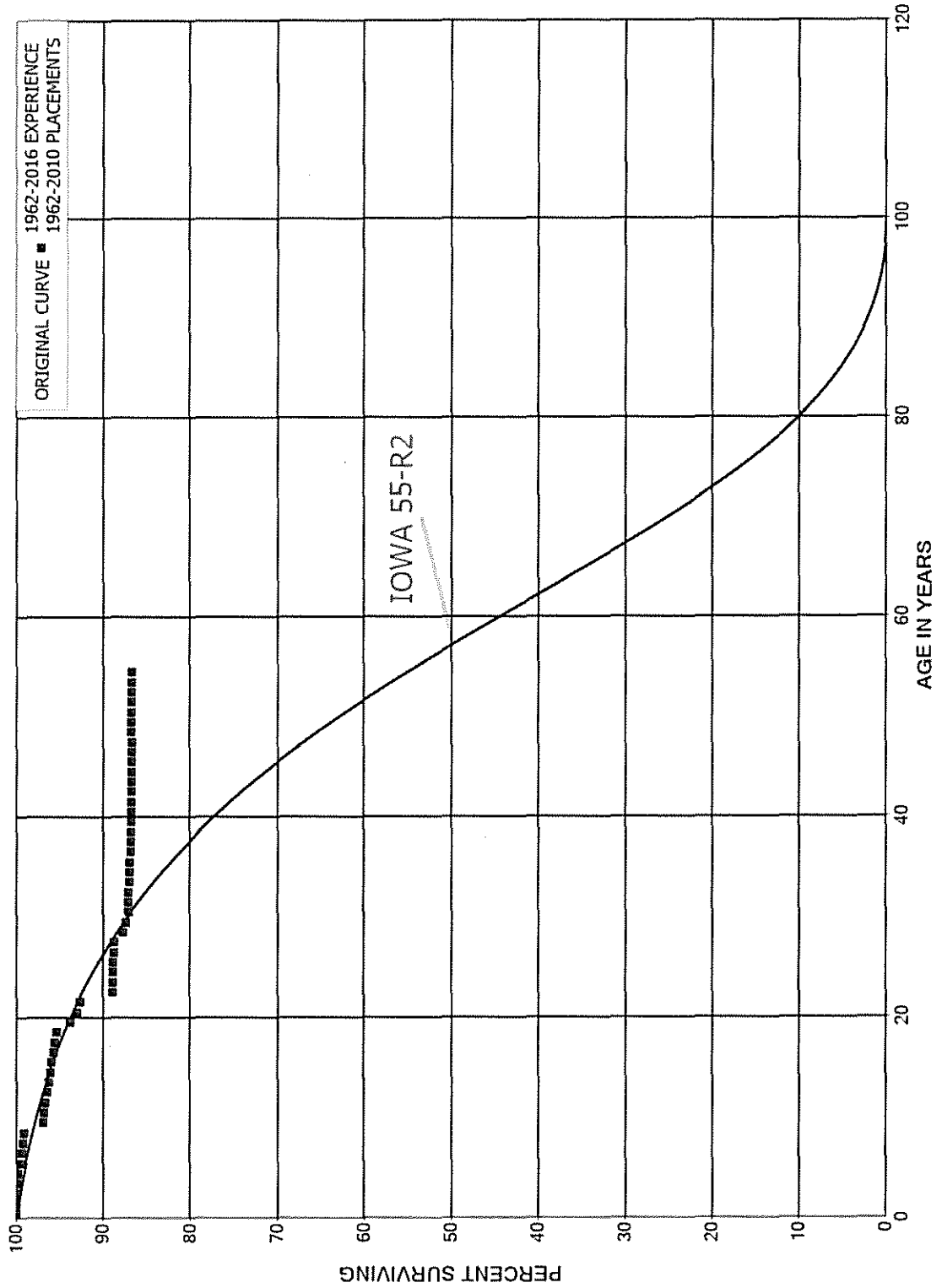
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	357,285		0.0000	1.0000	78.15
40.5	356,055		0.0000	1.0000	78.15
41.5	351,227	325	0.0009	0.9991	78.15
42.5	339,726		0.0000	1.0000	78.08
43.5	319,789		0.0000	1.0000	78.08
44.5	283,056		0.0000	1.0000	78.08
45.5	282,040		0.0000	1.0000	78.08
46.5	267,010		0.0000	1.0000	78.08
47.5	267,010		0.0000	1.0000	78.08
48.5	264,578		0.0000	1.0000	78.08
49.5	217,090		0.0000	1.0000	78.08
50.5	158,163		0.0000	1.0000	78.08
51.5	124,378		0.0000	1.0000	78.08
52.5	100,605		0.0000	1.0000	78.08
53.5	58,211		0.0000	1.0000	78.08
54.5					78.08

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 352.0 WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2010

EXPERIENCE BAND 1962-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,117,921		0.0000	1.0000	100.00
0.5	14,213,182		0.0000	1.0000	100.00
1.5	13,685,679	7,459	0.0005	0.9995	100.00
2.5	13,568,243	3,236	0.0002	0.9998	99.95
3.5	13,488,977	9,862	0.0007	0.9993	99.92
4.5	13,479,115	65,664	0.0049	0.9951	99.85
5.5	13,409,169	10,129	0.0008	0.9992	99.36
6.5	13,317,053	17,574	0.0013	0.9987	99.29
7.5	13,299,479	10,234	0.0008	0.9992	99.16
8.5	13,289,245	306,790	0.0231	0.9769	99.08
9.5	12,982,454	6,966	0.0005	0.9995	96.79
10.5	12,923,053	14,625	0.0011	0.9989	96.74
11.5	12,901,830	34,201	0.0027	0.9973	96.63
12.5	12,756,511	27,089	0.0021	0.9979	96.37
13.5	12,729,422	23,395	0.0018	0.9982	96.17
14.5	12,706,027	15,043	0.0012	0.9988	95.99
15.5	12,690,984	31,293	0.0025	0.9975	95.88
16.5	12,644,501	23,920	0.0019	0.9981	95.64
17.5	12,620,581	23,182	0.0018	0.9982	95.46
18.5	12,596,863	204,690	0.0162	0.9838	95.29
19.5	12,392,173	108,387	0.0087	0.9913	93.74
20.5	12,283,786	38,882	0.0032	0.9968	92.92
21.5	12,244,904	496,906	0.0406	0.9594	92.62
22.5	11,553,022	5,173	0.0004	0.9996	88.87
23.5	11,128,399	1,826	0.0002	0.9998	88.83
24.5	11,106,718		0.0000	1.0000	88.81
25.5	10,703,298	4,795	0.0004	0.9996	88.81
26.5	10,698,503		0.0000	1.0000	88.77
27.5	10,698,503	128,162	0.0120	0.9880	88.77
28.5	10,552,931	32,700	0.0031	0.9969	87.71
29.5	10,239,800	42,747	0.0042	0.9958	87.44
30.5	10,126,257		0.0000	1.0000	87.07
31.5	10,082,918	5,152	0.0005	0.9995	87.07
32.5	10,057,545	10,418	0.0010	0.9990	87.03
33.5	9,784,750	717	0.0001	0.9999	86.94
34.5	9,601,855	2,925	0.0003	0.9997	86.93
35.5	9,598,930	11,549	0.0012	0.9988	86.90
36.5	9,312,484	1,100	0.0001	0.9999	86.80
37.5	8,945,822	780	0.0001	0.9999	86.79
38.5	8,935,369	2,145	0.0002	0.9998	86.78

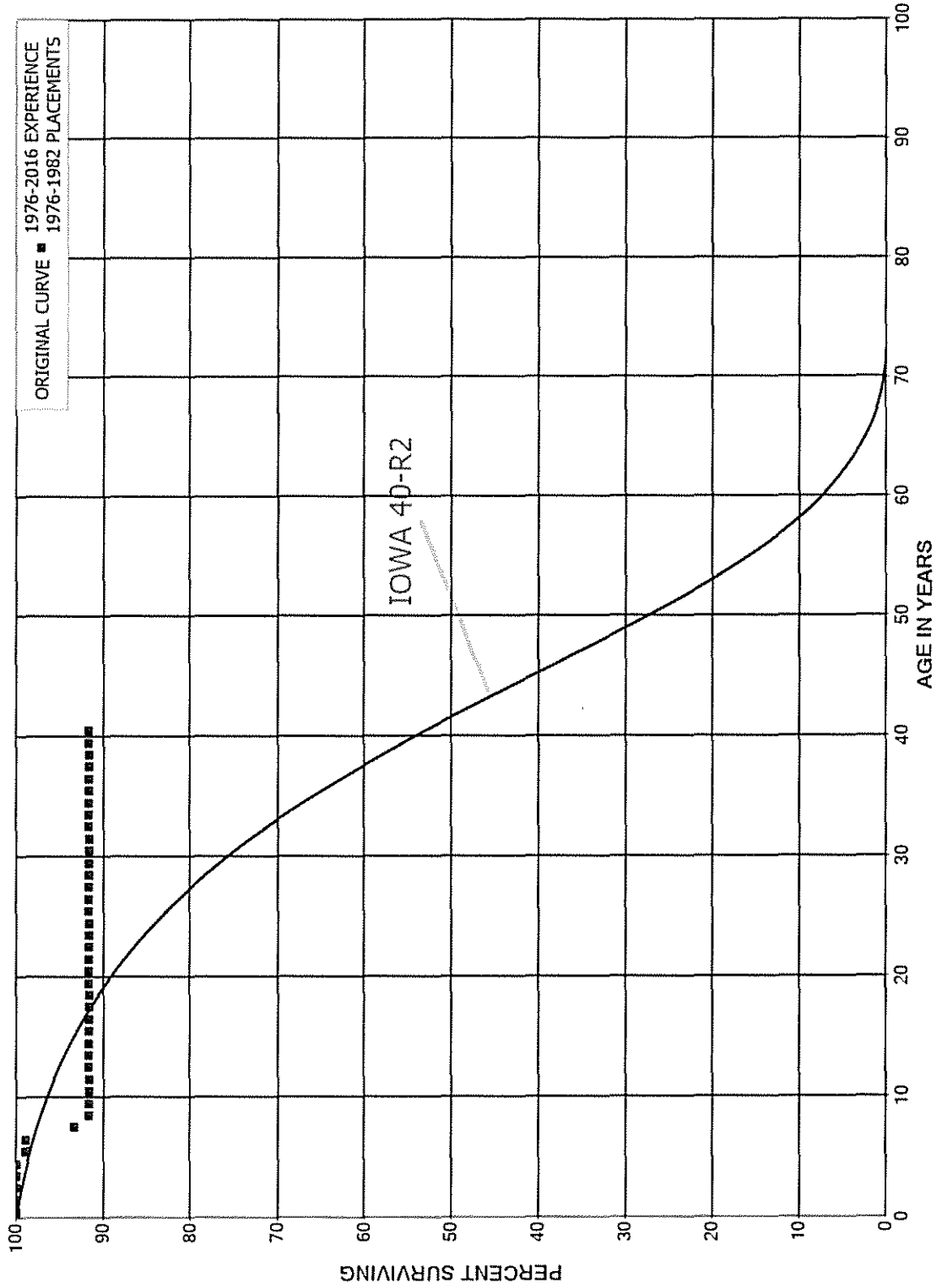
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2010			EXPERIENCE BAND 1962-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,611,553	2,270	0.0003	0.9997	86.76	
40.5	8,564,273	3,364	0.0004	0.9996	86.74	
41.5	8,264,536		0.0000	1.0000	86.70	
42.5	8,033,006	1,840	0.0002	0.9998	86.70	
43.5	7,081,053	731	0.0001	0.9999	86.68	
44.5	6,166,748		0.0000	1.0000	86.68	
45.5	6,060,988		0.0000	1.0000	86.68	
46.5	6,058,778		0.0000	1.0000	86.68	
47.5	5,636,500		0.0000	1.0000	86.68	
48.5	5,636,110		0.0000	1.0000	86.68	
49.5	5,636,110		0.0000	1.0000	86.68	
50.5	4,891,454		0.0000	1.0000	86.68	
51.5	3,637,575		0.0000	1.0000	86.68	
52.5	2,318,190		0.0000	1.0000	86.68	
53.5	1,743,059		0.0000	1.0000	86.68	
54.5					86.68	

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 352.3 NON-RECOVERABLE GAS
ORIGINAL AND SMOOTH SURVIVOR CURVES



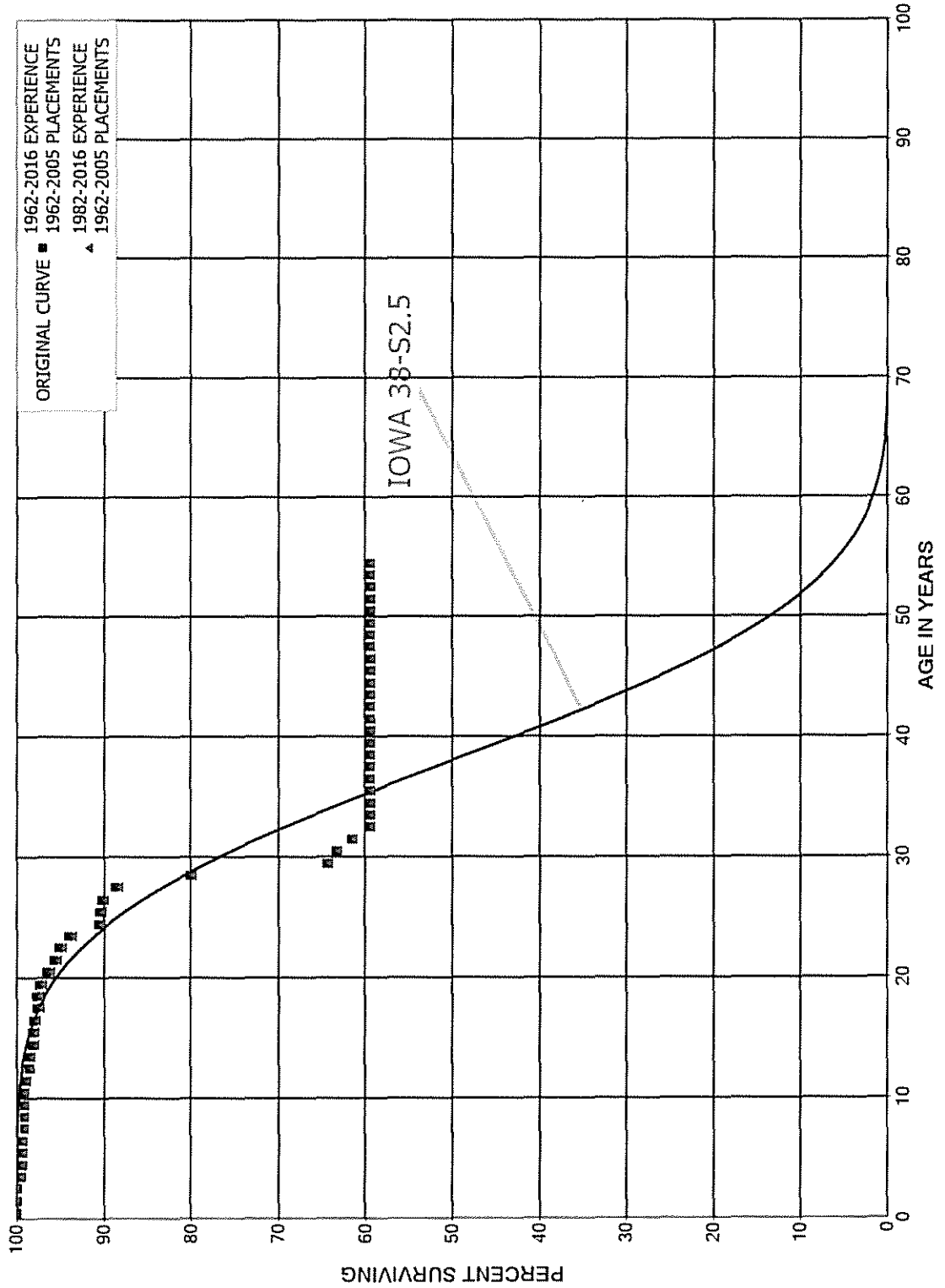
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.3 NON-RECOVERABLE GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-1982			EXPERIENCE BAND 1976-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,446,381		0.0000	1.0000	100.00
0.5	4,446,381		0.0000	1.0000	100.00
1.5	4,446,381		0.0000	1.0000	100.00
2.5	4,446,381	249	0.0001	0.9999	100.00
3.5	4,446,132		0.0000	1.0000	99.99
4.5	4,446,132	53,610	0.0121	0.9879	99.99
5.5	4,392,522		0.0000	1.0000	98.79
6.5	4,392,522	245,004	0.0558	0.9442	98.79
7.5	4,147,518	74,490	0.0180	0.9820	93.28
8.5	4,073,028		0.0000	1.0000	91.60
9.5	4,073,028		0.0000	1.0000	91.60
10.5	4,073,028		0.0000	1.0000	91.60
11.5	4,073,028		0.0000	1.0000	91.60
12.5	4,073,028		0.0000	1.0000	91.60
13.5	4,073,028		0.0000	1.0000	91.60
14.5	4,073,028		0.0000	1.0000	91.60
15.5	4,073,028		0.0000	1.0000	91.60
16.5	4,073,028		0.0000	1.0000	91.60
17.5	4,073,028		0.0000	1.0000	91.60
18.5	4,073,028		0.0000	1.0000	91.60
19.5	4,073,028		0.0000	1.0000	91.60
20.5	4,073,028		0.0000	1.0000	91.60
21.5	4,073,028		0.0000	1.0000	91.60
22.5	4,073,028		0.0000	1.0000	91.60
23.5	4,073,028		0.0000	1.0000	91.60
24.5	4,073,028		0.0000	1.0000	91.60
25.5	4,073,028		0.0000	1.0000	91.60
26.5	4,073,028		0.0000	1.0000	91.60
27.5	4,073,028		0.0000	1.0000	91.60
28.5	4,073,028		0.0000	1.0000	91.60
29.5	4,073,028		0.0000	1.0000	91.60
30.5	4,073,028		0.0000	1.0000	91.60
31.5	4,073,028		0.0000	1.0000	91.60
32.5	4,073,028		0.0000	1.0000	91.60
33.5	4,073,028		0.0000	1.0000	91.60
34.5	2,737,863		0.0000	1.0000	91.60
35.5	2,737,863		0.0000	1.0000	91.60
36.5	2,718,463		0.0000	1.0000	91.60
37.5	2,718,463		0.0000	1.0000	91.60
38.5	2,639,028		0.0000	1.0000	91.60
39.5	2,540,441		0.0000	1.0000	91.60
40.5					91.60

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 353.0 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2005

EXPERIENCE BAND 1962-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,994,039		0.0000	1.0000	100.00
0.5	4,166,333	5,302	0.0013	0.9987	100.00
1.5	4,133,240	3,793	0.0009	0.9991	99.87
2.5	4,119,553	16,543	0.0040	0.9960	99.78
3.5	3,959,060	3,588	0.0009	0.9991	99.38
4.5	3,955,472	1,340	0.0003	0.9997	99.29
5.5	3,906,210		0.0000	1.0000	99.26
6.5	3,901,895	7,279	0.0019	0.9981	99.26
7.5	3,894,616		0.0000	1.0000	99.07
8.5	3,894,616	120	0.0000	1.0000	99.07
9.5	3,894,496		0.0000	1.0000	99.07
10.5	3,894,496	4,593	0.0012	0.9988	99.07
11.5	3,791,117	12,139	0.0032	0.9968	98.95
12.5	3,778,978	5,297	0.0014	0.9986	98.63
13.5	3,773,681	13,913	0.0037	0.9963	98.50
14.5	3,759,768		0.0000	1.0000	98.13
15.5	3,759,768	3,500	0.0009	0.9991	98.13
16.5	3,756,268	12,113	0.0032	0.9968	98.04
17.5	3,744,155		0.0000	1.0000	97.73
18.5	3,744,155	11,718	0.0031	0.9969	97.73
19.5	3,732,437	37,138	0.0100	0.9900	97.42
20.5	3,491,130	28,240	0.0081	0.9919	96.45
21.5	3,462,890	19,417	0.0056	0.9944	95.67
22.5	3,088,099	34,409	0.0111	0.9889	95.13
23.5	3,053,689	110,529	0.0362	0.9638	94.07
24.5	2,597,713	3,993	0.0015	0.9985	90.67
25.5	2,213,523	4,688	0.0021	0.9979	90.53
26.5	1,659,040	29,915	0.0180	0.9820	90.34
27.5	1,629,125	157,077	0.0964	0.9036	88.71
28.5	968,193	189,563	0.1958	0.8042	80.16
29.5	778,630	12,576	0.0162	0.9838	64.46
30.5	766,054	21,899	0.0286	0.9714	63.42
31.5	727,042	24,060	0.0331	0.9669	61.61
32.5	702,982		0.0000	1.0000	59.57
33.5	693,354		0.0000	1.0000	59.57
34.5	693,354		0.0000	1.0000	59.57
35.5	693,354		0.0000	1.0000	59.57
36.5	693,354		0.0000	1.0000	59.57
37.5	693,354		0.0000	1.0000	59.57
38.5	693,354		0.0000	1.0000	59.57

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2005			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	693,354		0.0000	1.0000	59.57
40.5	693,354		0.0000	1.0000	59.57
41.5	693,354		0.0000	1.0000	59.57
42.5	653,090		0.0000	1.0000	59.57
43.5	514,989		0.0000	1.0000	59.57
44.5	433,098		0.0000	1.0000	59.57
45.5	432,401		0.0000	1.0000	59.57
46.5	397,025		0.0000	1.0000	59.57
47.5	394,768		0.0000	1.0000	59.57
48.5	394,768		0.0000	1.0000	59.57
49.5	394,768		0.0000	1.0000	59.57
50.5	327,077		0.0000	1.0000	59.57
51.5	239,619		0.0000	1.0000	59.57
52.5	180,394		0.0000	1.0000	59.57
53.5	166,261		0.0000	1.0000	59.57
54.5					59.57

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2005

EXPERIENCE BAND 1982-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,496,540		0.0000	1.0000	100.00
0.5	2,501,133	5,302	0.0021	0.9979	100.00
1.5	2,502,098		0.0000	1.0000	99.79
2.5	2,502,098	12,568	0.0050	0.9950	99.79
3.5	2,489,530	3,588	0.0014	0.9986	99.29
4.5	2,501,699	1,340	0.0005	0.9995	99.14
5.5	2,507,413		0.0000	1.0000	99.09
6.5	2,518,365	7,279	0.0029	0.9971	99.09
7.5	2,627,680		0.0000	1.0000	98.80
8.5	2,823,370		0.0000	1.0000	98.80
9.5	2,905,262		0.0000	1.0000	98.80
10.5	2,907,018	4,593	0.0016	0.9984	98.80
11.5	2,851,549	12,139	0.0043	0.9957	98.65
12.5	2,860,560	5,297	0.0019	0.9981	98.23
13.5	2,857,793	13,913	0.0049	0.9951	98.05
14.5	2,843,880		0.0000	1.0000	97.57
15.5	2,940,156	3,500	0.0012	0.9988	97.57
16.5	3,081,002	12,113	0.0039	0.9961	97.45
17.5	3,277,110		0.0000	1.0000	97.07
18.5	3,405,531	11,088	0.0033	0.9967	97.07
19.5	3,732,437	37,138	0.0100	0.9900	96.75
20.5	3,491,130	28,240	0.0081	0.9919	95.79
21.5	3,462,890	19,417	0.0056	0.9944	95.02
22.5	3,088,099	34,409	0.0111	0.9889	94.48
23.5	3,053,689	110,529	0.0362	0.9638	93.43
24.5	2,597,713	3,993	0.0015	0.9985	90.05
25.5	2,213,523	4,688	0.0021	0.9979	89.91
26.5	1,659,040	29,915	0.0180	0.9820	89.72
27.5	1,629,125	157,077	0.0964	0.9036	88.10
28.5	968,193	189,563	0.1958	0.8042	79.61
29.5	778,630	12,576	0.0162	0.9838	64.02
30.5	766,054	21,899	0.0286	0.9714	62.99
31.5	727,042	24,060	0.0331	0.9669	61.19
32.5	702,982		0.0000	1.0000	59.16
33.5	693,354		0.0000	1.0000	59.16
34.5	693,354		0.0000	1.0000	59.16
35.5	693,354		0.0000	1.0000	59.16
36.5	693,354		0.0000	1.0000	59.16
37.5	693,354		0.0000	1.0000	59.16
38.5	693,354		0.0000	1.0000	59.16

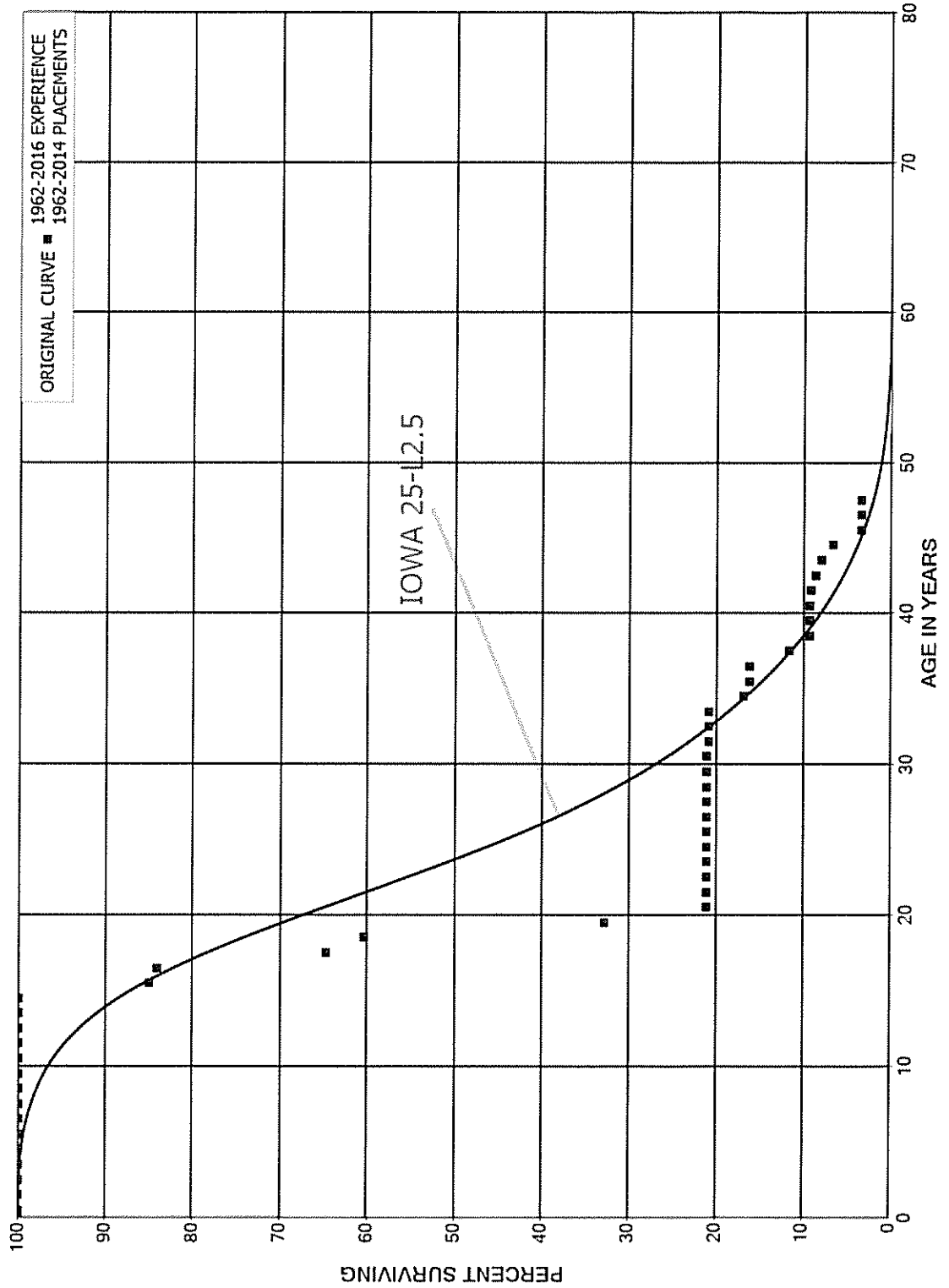
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2005			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	693,354		0.0000	1.0000	59.16
40.5	693,354		0.0000	1.0000	59.16
41.5	693,354		0.0000	1.0000	59.16
42.5	653,090		0.0000	1.0000	59.16
43.5	514,989		0.0000	1.0000	59.16
44.5	433,098		0.0000	1.0000	59.16
45.5	432,401		0.0000	1.0000	59.16
46.5	397,025		0.0000	1.0000	59.16
47.5	394,768		0.0000	1.0000	59.16
48.5	394,768		0.0000	1.0000	59.16
49.5	394,768		0.0000	1.0000	59.16
50.5	327,077		0.0000	1.0000	59.16
51.5	239,619		0.0000	1.0000	59.16
52.5	180,394		0.0000	1.0000	59.16
53.5	166,261		0.0000	1.0000	59.16
54.5					59.16

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 355.0 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 355.0 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,704,979		0.0000	1.0000	100.00
0.5	1,726,616		0.0000	1.0000	100.00
1.5	1,598,239		0.0000	1.0000	100.00
2.5	1,430,355		0.0000	1.0000	100.00
3.5	1,352,729		0.0000	1.0000	100.00
4.5	1,115,042		0.0000	1.0000	100.00
5.5	1,062,130		0.0000	1.0000	100.00
6.5	1,062,130		0.0000	1.0000	100.00
7.5	1,062,130		0.0000	1.0000	100.00
8.5	1,030,657		0.0000	1.0000	100.00
9.5	1,030,657		0.0000	1.0000	100.00
10.5	1,030,657		0.0000	1.0000	100.00
11.5	888,842		0.0000	1.0000	100.00
12.5	720,256		0.0000	1.0000	100.00
13.5	720,256		0.0000	1.0000	100.00
14.5	702,085	105,713	0.1506	0.8494	100.00
15.5	596,372	6,045	0.0101	0.9899	84.94
16.5	590,327	135,717	0.2299	0.7701	84.08
17.5	454,610	30,849	0.0679	0.9321	64.75
18.5	423,761	193,857	0.4575	0.5425	60.36
19.5	229,904	81,810	0.3558	0.6442	32.75
20.5	148,094		0.0000	1.0000	21.09
21.5	148,094		0.0000	1.0000	21.09
22.5	148,094		0.0000	1.0000	21.09
23.5	148,094		0.0000	1.0000	21.09
24.5	148,094		0.0000	1.0000	21.09
25.5	141,274		0.0000	1.0000	21.09
26.5	135,060		0.0000	1.0000	21.09
27.5	106,350		0.0000	1.0000	21.09
28.5	106,350		0.0000	1.0000	21.09
29.5	106,350		0.0000	1.0000	21.09
30.5	106,350	1,031	0.0097	0.9903	21.09
31.5	105,319		0.0000	1.0000	20.89
32.5	105,319		0.0000	1.0000	20.89
33.5	105,319	20,422	0.1939	0.8061	20.89
34.5	84,897	3,286	0.0387	0.9613	16.84
35.5	81,612		0.0000	1.0000	16.19
36.5	81,612	23,308	0.2856	0.7144	16.19
37.5	58,304	11,716	0.2009	0.7991	11.56
38.5	46,588		0.0000	1.0000	9.24

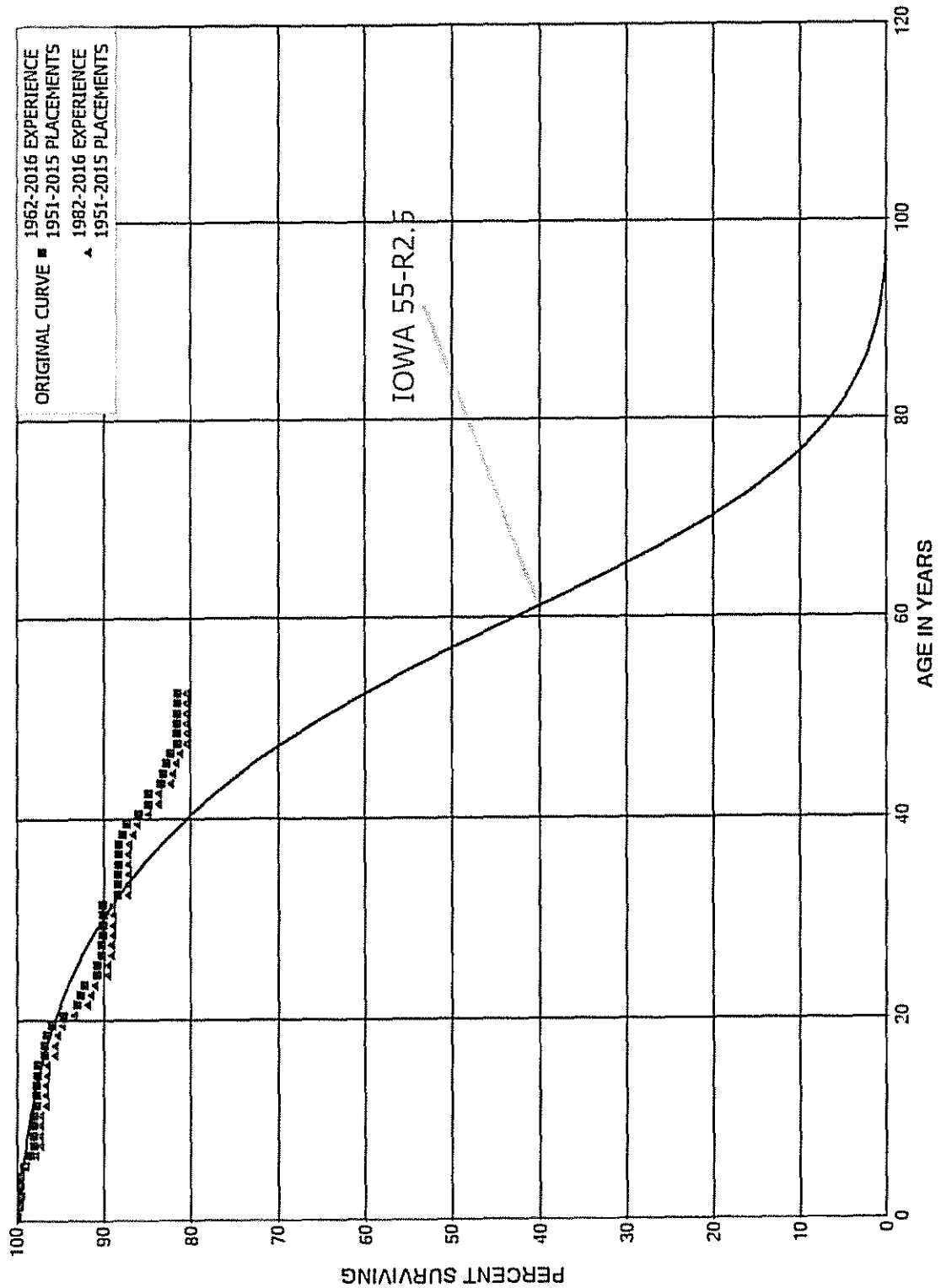
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 355.0 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2014			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,588		0.0000	1.0000	9.24
40.5	46,588	384	0.0082	0.9918	9.24
41.5	46,204	2,587	0.0560	0.9440	9.16
42.5	43,617	3,482	0.0798	0.9202	8.65
43.5	36,221	6,119	0.1689	0.8311	7.96
44.5	28,636	14,053	0.4907	0.5093	6.62
45.5	14,583		0.0000	1.0000	3.37
46.5	2,450		0.0000	1.0000	3.37
47.5	2,450		0.0000	1.0000	3.37
48.5	2,450		0.0000	1.0000	3.37
49.5	340		0.0000	1.0000	3.37
50.5					3.37

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 356.0 PURIFICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,811,233		0.0000	1.0000	100.00
0.5	4,894,037	15,618	0.0032	0.9968	100.00
1.5	4,852,265	1,103	0.0002	0.9998	99.68
2.5	4,615,728	400	0.0001	0.9999	99.66
3.5	4,027,423	2,003	0.0005	0.9995	99.65
4.5	3,959,473	17,342	0.0044	0.9956	99.60
5.5	3,884,260	27,145	0.0070	0.9930	99.16
6.5	3,716,498	13,595	0.0037	0.9963	98.47
7.5	3,702,903		0.0000	1.0000	98.11
8.5	3,555,523		0.0000	1.0000	98.11
9.5	3,436,640		0.0000	1.0000	98.11
10.5	3,378,611	14,728	0.0044	0.9956	98.11
11.5	3,336,472		0.0000	1.0000	97.68
12.5	3,309,520		0.0000	1.0000	97.68
13.5	3,293,576	1,533	0.0005	0.9995	97.68
14.5	3,301,296		0.0000	1.0000	97.64
15.5	3,294,530	28,862	0.0088	0.9912	97.64
16.5	3,251,129	2,000	0.0006	0.9994	96.78
17.5	3,147,264	8,153	0.0026	0.9974	96.72
18.5	3,139,111	16,020	0.0051	0.9949	96.47
19.5	3,123,091	44,044	0.0141	0.9859	95.98
20.5	3,079,047	50,440	0.0164	0.9836	94.63
21.5	2,963,555	14,647	0.0049	0.9951	93.08
22.5	2,904,466	14,950	0.0051	0.9949	92.62
23.5	2,846,423	44,777	0.0157	0.9843	92.14
24.5	2,646,922		0.0000	1.0000	90.69
25.5	2,581,118	13,743	0.0053	0.9947	90.69
26.5	2,469,755		0.0000	1.0000	90.21
27.5	2,295,672	2,270	0.0010	0.9990	90.21
28.5	2,176,309		0.0000	1.0000	90.12
29.5	1,875,800		0.0000	1.0000	90.12
30.5	1,656,428	113	0.0001	0.9999	90.12
31.5	1,588,288	31,003	0.0195	0.9805	90.11
32.5	1,557,285		0.0000	1.0000	88.35
33.5	1,556,774		0.0000	1.0000	88.35
34.5	1,536,233	233	0.0002	0.9998	88.35
35.5	1,530,397		0.0000	1.0000	88.34
36.5	1,487,046	1,603	0.0011	0.9989	88.34
37.5	1,342,413	6,109	0.0046	0.9954	88.24
38.5	1,335,277	7,045	0.0053	0.9947	87.84

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,320,360	20,830	0.0158	0.9842	87.38
40.5	1,283,728	17,612	0.0137	0.9863	86.00
41.5	1,266,116	117	0.0001	0.9999	84.82
42.5	1,261,020	19,193	0.0152	0.9848	84.81
43.5	1,190,054	3,899	0.0033	0.9967	83.52
44.5	1,099,871	5,291	0.0048	0.9952	83.25
45.5	1,083,768	6,365	0.0059	0.9941	82.85
46.5	1,077,404	9,375	0.0087	0.9913	82.36
47.5	1,068,029		0.0000	1.0000	81.64
48.5	1,059,936		0.0000	1.0000	81.64
49.5	889,308		0.0000	1.0000	81.64
50.5	602,005		0.0000	1.0000	81.64
51.5	418,036		0.0000	1.0000	81.64
52.5	254,584		0.0000	1.0000	81.64
53.5	158,823		0.0000	1.0000	81.64
54.5	17,816		0.0000	1.0000	81.64
55.5	17,816		0.0000	1.0000	81.64
56.5	17,816		0.0000	1.0000	81.64
57.5	17,816		0.0000	1.0000	81.64
58.5	17,816		0.0000	1.0000	81.64
59.5	17,816		0.0000	1.0000	81.64
60.5	17,816		0.0000	1.0000	81.64
61.5	17,816		0.0000	1.0000	81.64
62.5	17,816		0.0000	1.0000	81.64
63.5	17,816		0.0000	1.0000	81.64
64.5	17,816		0.0000	1.0000	81.64
65.5					81.64

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2015			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,189,874		0.0000	1.0000	100.00
0.5	3,244,861	11,732	0.0036	0.9964	100.00
1.5	3,212,572		0.0000	1.0000	99.64
2.5	3,056,884		0.0000	1.0000	99.64
3.5	2,541,943	2,003	0.0008	0.9992	99.64
4.5	2,481,865	17,342	0.0070	0.9930	99.56
5.5	2,422,455	26,945	0.0111	0.9889	98.86
6.5	2,254,893	13,595	0.0060	0.9940	97.76
7.5	2,246,277		0.0000	1.0000	97.18
8.5	2,150,670		0.0000	1.0000	97.18
9.5	2,114,509		0.0000	1.0000	97.18
10.5	2,058,728	14,728	0.0072	0.9928	97.18
11.5	2,016,823		0.0000	1.0000	96.48
12.5	1,989,870		0.0000	1.0000	96.48
13.5	1,982,020	1,533	0.0008	0.9992	96.48
14.5	2,187,841		0.0000	1.0000	96.41
15.5	2,515,794	26,862	0.0107	0.9893	96.41
16.5	2,696,678		0.0000	1.0000	95.38
17.5	2,789,780	6,984	0.0025	0.9975	95.38
18.5	2,915,712	16,020	0.0055	0.9945	95.14
19.5	3,105,275	44,044	0.0142	0.9858	94.61
20.5	3,061,231	50,440	0.0165	0.9835	93.27
21.5	2,945,739	14,647	0.0050	0.9950	91.74
22.5	2,886,650	14,950	0.0052	0.9948	91.28
23.5	2,828,606	44,777	0.0158	0.9842	90.81
24.5	2,629,105		0.0000	1.0000	89.37
25.5	2,563,301	13,743	0.0054	0.9946	89.37
26.5	2,451,939		0.0000	1.0000	88.89
27.5	2,277,855	2,270	0.0010	0.9990	88.89
28.5	2,158,493		0.0000	1.0000	88.80
29.5	1,857,984		0.0000	1.0000	88.80
30.5	1,656,428	113	0.0001	0.9999	88.80
31.5	1,588,288	31,003	0.0195	0.9805	88.80
32.5	1,557,285		0.0000	1.0000	87.06
33.5	1,556,774		0.0000	1.0000	87.06
34.5	1,536,233	233	0.0002	0.9998	87.06
35.5	1,530,397		0.0000	1.0000	87.05
36.5	1,487,046	1,603	0.0011	0.9989	87.05
37.5	1,342,413	6,109	0.0046	0.9954	86.96
38.5	1,335,277	7,045	0.0053	0.9947	86.56

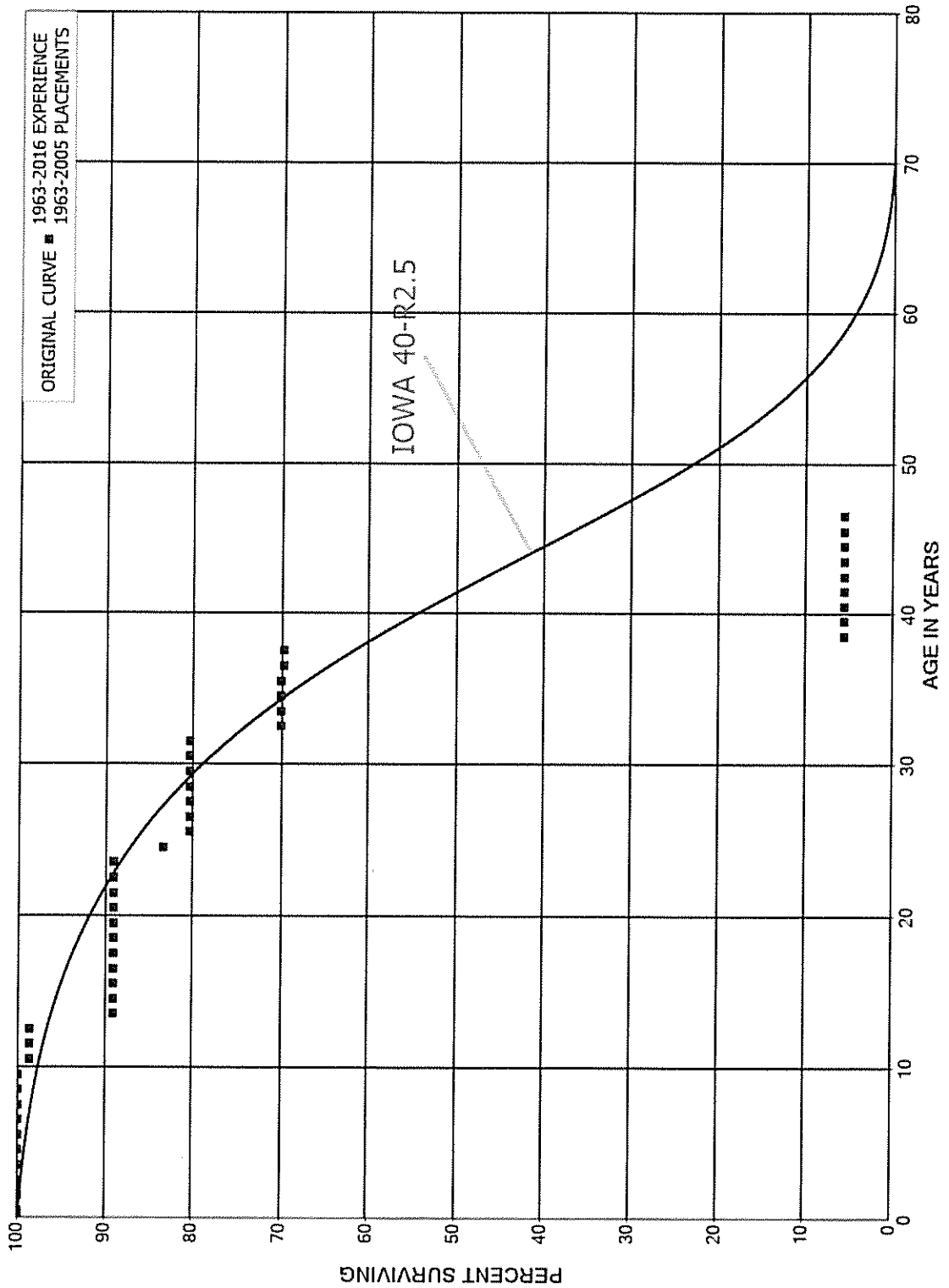
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2015			EXPERIENCE BAND 1982-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,320,360	20,830	0.0158	0.9842	86.10	
40.5	1,283,728	17,612	0.0137	0.9863	84.74	
41.5	1,266,116	117	0.0001	0.9999	83.58	
42.5	1,261,020	19,193	0.0152	0.9848	83.57	
43.5	1,190,054	3,899	0.0033	0.9967	82.30	
44.5	1,099,871	5,291	0.0048	0.9952	82.03	
45.5	1,083,768	6,365	0.0059	0.9941	81.64	
46.5	1,077,404	9,375	0.0087	0.9913	81.16	
47.5	1,068,029		0.0000	1.0000	80.45	
48.5	1,059,936		0.0000	1.0000	80.45	
49.5	889,308		0.0000	1.0000	80.45	
50.5	602,005		0.0000	1.0000	80.45	
51.5	418,036		0.0000	1.0000	80.45	
52.5	254,584		0.0000	1.0000	80.45	
53.5	158,823		0.0000	1.0000	80.45	
54.5	17,816		0.0000	1.0000	80.45	
55.5	17,816		0.0000	1.0000	80.45	
56.5	17,816		0.0000	1.0000	80.45	
57.5	17,816		0.0000	1.0000	80.45	
58.5	17,816		0.0000	1.0000	80.45	
59.5	17,816		0.0000	1.0000	80.45	
60.5	17,816		0.0000	1.0000	80.45	
61.5	17,816		0.0000	1.0000	80.45	
62.5	17,816		0.0000	1.0000	80.45	
63.5	17,816		0.0000	1.0000	80.45	
64.5	17,816		0.0000	1.0000	80.45	
65.5					80.45	

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 357.0 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2005			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,862		0.0000	1.0000	100.00
0.5	37,862		0.0000	1.0000	100.00
1.5	37,862		0.0000	1.0000	100.00
2.5	37,862		0.0000	1.0000	100.00
3.5	37,862		0.0000	1.0000	100.00
4.5	37,862		0.0000	1.0000	100.00
5.5	72,861		0.0000	1.0000	100.00
6.5	72,861		0.0000	1.0000	100.00
7.5	72,861		0.0000	1.0000	100.00
8.5	72,861		0.0000	1.0000	100.00
9.5	72,861	1,000	0.0137	0.9863	100.00
10.5	71,861		0.0000	1.0000	98.63
11.5	57,689		0.0000	1.0000	98.63
12.5	22,690	2,197	0.0968	0.9032	98.63
13.5	20,493		0.0000	1.0000	89.08
14.5	20,493		0.0000	1.0000	89.08
15.5	20,493		0.0000	1.0000	89.08
16.5	20,493		0.0000	1.0000	89.08
17.5	20,493		0.0000	1.0000	89.08
18.5	20,493		0.0000	1.0000	89.08
19.5	20,493		0.0000	1.0000	89.08
20.5	20,493		0.0000	1.0000	89.08
21.5	20,493		0.0000	1.0000	89.08
22.5	20,493		0.0000	1.0000	89.08
23.5	20,493	1,300	0.0634	0.9366	89.08
24.5	19,193	700	0.0365	0.9635	83.43
25.5	18,493		0.0000	1.0000	80.38
26.5	18,493		0.0000	1.0000	80.38
27.5	18,493		0.0000	1.0000	80.38
28.5	18,493		0.0000	1.0000	80.38
29.5	18,493		0.0000	1.0000	80.38
30.5	18,493		0.0000	1.0000	80.38
31.5	18,493	2,362	0.1277	0.8723	80.38
32.5	16,131		0.0000	1.0000	70.12
33.5	16,131		0.0000	1.0000	70.12
34.5	16,131		0.0000	1.0000	70.12
35.5	16,131	100	0.0062	0.9938	70.12
36.5	16,031		0.0000	1.0000	69.68
37.5	16,031	14,757	0.9205	0.0795	69.68
38.5	1,274		0.0000	1.0000	5.54

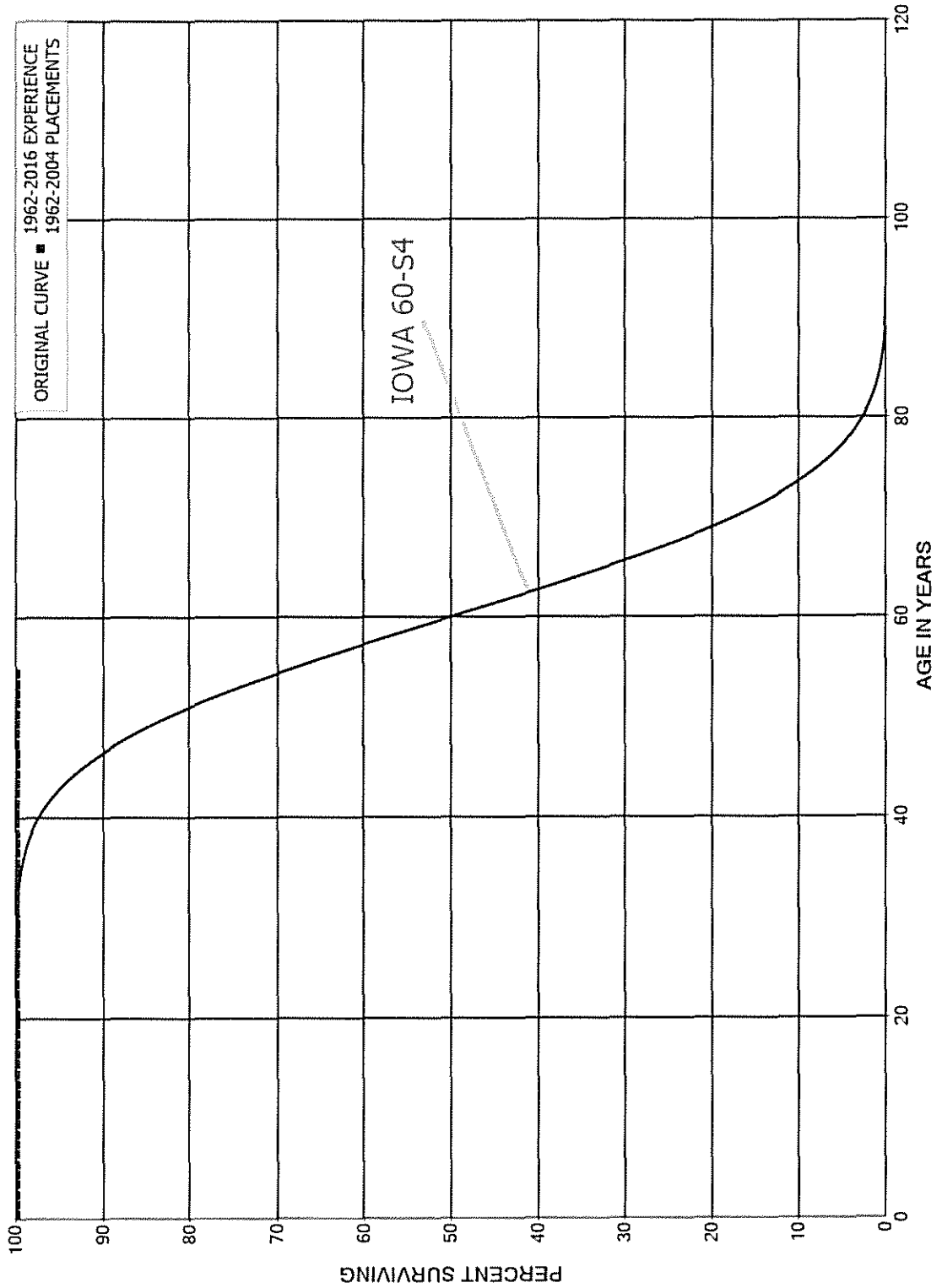
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2005			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,274		0.0000	1.0000	5.54
40.5	1,274		0.0000	1.0000	5.54
41.5	1,274		0.0000	1.0000	5.54
42.5	1,274		0.0000	1.0000	5.54
43.5	1,274		0.0000	1.0000	5.54
44.5	1,274		0.0000	1.0000	5.54
45.5	1,274		0.0000	1.0000	5.54
46.5					5.54

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 365.2 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2004

EXPERIENCE BAND 1962-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	278,517		0.0000	1.0000	100.00
0.5	278,737		0.0000	1.0000	100.00
1.5	278,737		0.0000	1.0000	100.00
2.5	278,517		0.0000	1.0000	100.00
3.5	278,517		0.0000	1.0000	100.00
4.5	278,517		0.0000	1.0000	100.00
5.5	278,517		0.0000	1.0000	100.00
6.5	278,517		0.0000	1.0000	100.00
7.5	278,517		0.0000	1.0000	100.00
8.5	278,517		0.0000	1.0000	100.00
9.5	278,517		0.0000	1.0000	100.00
10.5	278,517		0.0000	1.0000	100.00
11.5	278,517		0.0000	1.0000	100.00
12.5	203,245		0.0000	1.0000	100.00
13.5	203,245		0.0000	1.0000	100.00
14.5	203,245		0.0000	1.0000	100.00
15.5	203,245		0.0000	1.0000	100.00
16.5	203,245		0.0000	1.0000	100.00
17.5	203,245		0.0000	1.0000	100.00
18.5	203,245		0.0000	1.0000	100.00
19.5	203,245		0.0000	1.0000	100.00
20.5	203,245		0.0000	1.0000	100.00
21.5	203,245		0.0000	1.0000	100.00
22.5	203,245		0.0000	1.0000	100.00
23.5	203,245		0.0000	1.0000	100.00
24.5	203,245		0.0000	1.0000	100.00
25.5	203,245		0.0000	1.0000	100.00
26.5	203,245		0.0000	1.0000	100.00
27.5	203,245		0.0000	1.0000	100.00
28.5	203,245		0.0000	1.0000	100.00
29.5	178,623		0.0000	1.0000	100.00
30.5	178,623		0.0000	1.0000	100.00
31.5	178,623		0.0000	1.0000	100.00
32.5	178,623		0.0000	1.0000	100.00
33.5	178,623		0.0000	1.0000	100.00
34.5	178,623		0.0000	1.0000	100.00
35.5	178,623		0.0000	1.0000	100.00
36.5	178,623		0.0000	1.0000	100.00
37.5	178,623		0.0000	1.0000	100.00
38.5	178,623		0.0000	1.0000	100.00

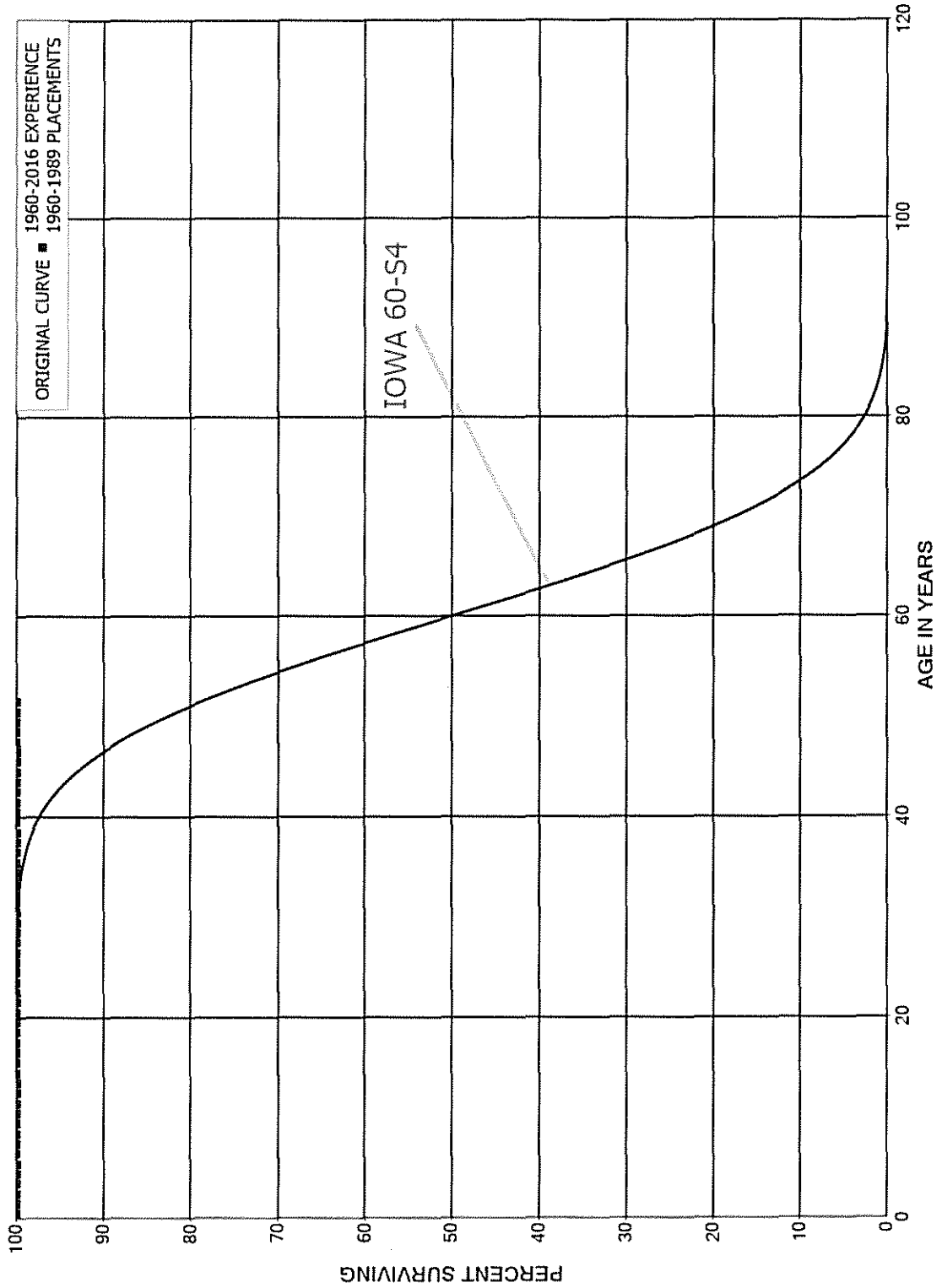
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2004			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,354		0.0000	1.0000	100.00
40.5	171,354		0.0000	1.0000	100.00
41.5	171,354		0.0000	1.0000	100.00
42.5	171,354		0.0000	1.0000	100.00
43.5	171,335		0.0000	1.0000	100.00
44.5	145,887		0.0000	1.0000	100.00
45.5	145,887		0.0000	1.0000	100.00
46.5	145,887		0.0000	1.0000	100.00
47.5	145,887		0.0000	1.0000	100.00
48.5	145,887		0.0000	1.0000	100.00
49.5	145,887		0.0000	1.0000	100.00
50.5	138,716		0.0000	1.0000	100.00
51.5	138,716		0.0000	1.0000	100.00
52.5	138,716		0.0000	1.0000	100.00
53.5	138,716		0.0000	1.0000	100.00
54.5					100.00

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 365.4 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-1989			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	771,866		0.0000	1.0000	100.00
0.5	772,529		0.0000	1.0000	100.00
1.5	772,529		0.0000	1.0000	100.00
2.5	772,529		0.0000	1.0000	100.00
3.5	772,529		0.0000	1.0000	100.00
4.5	772,529		0.0000	1.0000	100.00
5.5	772,529		0.0000	1.0000	100.00
6.5	772,529		0.0000	1.0000	100.00
7.5	772,529		0.0000	1.0000	100.00
8.5	772,529		0.0000	1.0000	100.00
9.5	772,529		0.0000	1.0000	100.00
10.5	772,529		0.0000	1.0000	100.00
11.5	772,529		0.0000	1.0000	100.00
12.5	772,529		0.0000	1.0000	100.00
13.5	772,529		0.0000	1.0000	100.00
14.5	772,529		0.0000	1.0000	100.00
15.5	772,529		0.0000	1.0000	100.00
16.5	772,529		0.0000	1.0000	100.00
17.5	772,529		0.0000	1.0000	100.00
18.5	772,529		0.0000	1.0000	100.00
19.5	772,529		0.0000	1.0000	100.00
20.5	772,529		0.0000	1.0000	100.00
21.5	772,529		0.0000	1.0000	100.00
22.5	772,529		0.0000	1.0000	100.00
23.5	772,529		0.0000	1.0000	100.00
24.5	772,529		0.0000	1.0000	100.00
25.5	772,529		0.0000	1.0000	100.00
26.5	772,529		0.0000	1.0000	100.00
27.5	359,741		0.0000	1.0000	100.00
28.5	359,741		0.0000	1.0000	100.00
29.5	359,741		0.0000	1.0000	100.00
30.5	359,741		0.0000	1.0000	100.00
31.5	359,741		0.0000	1.0000	100.00
32.5	359,741		0.0000	1.0000	100.00
33.5	359,741		0.0000	1.0000	100.00
34.5	127,112		0.0000	1.0000	100.00
35.5	126,612		0.0000	1.0000	100.00
36.5	126,612		0.0000	1.0000	100.00
37.5	126,612		0.0000	1.0000	100.00
38.5	126,612		0.0000	1.0000	100.00

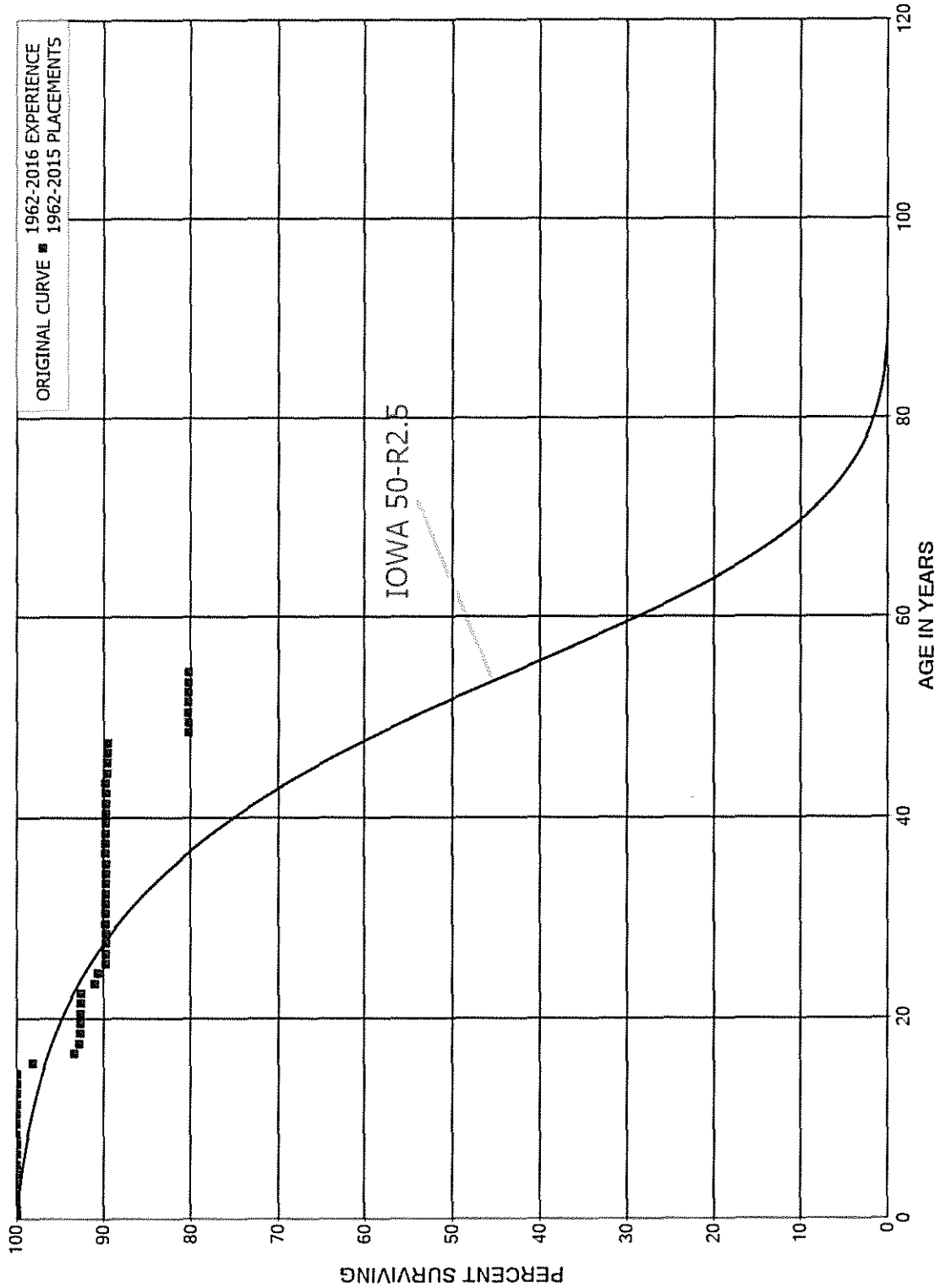
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-1989			EXPERIENCE BAND 1960-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,612		0.0000	1.0000	100.00
40.5	126,612		0.0000	1.0000	100.00
41.5	126,612		0.0000	1.0000	100.00
42.5	126,612		0.0000	1.0000	100.00
43.5	126,612		0.0000	1.0000	100.00
44.5	125,949		0.0000	1.0000	100.00
45.5	125,949		0.0000	1.0000	100.00
46.5	125,949		0.0000	1.0000	100.00
47.5	125,088		0.0000	1.0000	100.00
48.5	122,174		0.0000	1.0000	100.00
49.5	10,539		0.0000	1.0000	100.00
50.5	4,793		0.0000	1.0000	100.00
51.5	4,793		0.0000	1.0000	100.00
52.5	4,793		0.0000	1.0000	100.00
53.5	4,793		0.0000	1.0000	100.00
54.5	4,793		0.0000	1.0000	100.00
55.5	4,793		0.0000	1.0000	100.00
56.5					100.00

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNTS 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,137,913		0.0000	1.0000	100.00
0.5	1,144,118		0.0000	1.0000	100.00
1.5	1,088,649		0.0000	1.0000	100.00
2.5	1,057,977		0.0000	1.0000	100.00
3.5	1,046,106		0.0000	1.0000	100.00
4.5	1,046,106		0.0000	1.0000	100.00
5.5	1,049,460		0.0000	1.0000	100.00
6.5	982,317	229	0.0002	0.9998	100.00
7.5	982,088		0.0000	1.0000	99.98
8.5	982,088		0.0000	1.0000	99.98
9.5	946,215		0.0000	1.0000	99.98
10.5	946,215		0.0000	1.0000	99.98
11.5	946,215	700	0.0007	0.9993	99.98
12.5	945,515		0.0000	1.0000	99.90
13.5	945,515		0.0000	1.0000	99.90
14.5	945,515	16,885	0.0179	0.9821	99.90
15.5	928,631	45,637	0.0491	0.9509	98.12
16.5	882,994	5,140	0.0058	0.9942	93.30
17.5	877,854	1,185	0.0013	0.9987	92.75
18.5	876,669		0.0000	1.0000	92.63
19.5	868,498		0.0000	1.0000	92.63
20.5	868,498	300	0.0003	0.9997	92.63
21.5	856,520	924	0.0011	0.9989	92.60
22.5	718,630	12,094	0.0168	0.9832	92.50
23.5	495,659	1,742	0.0035	0.9965	90.94
24.5	479,978	4,831	0.0101	0.9899	90.62
25.5	475,147		0.0000	1.0000	89.71
26.5	452,563		0.0000	1.0000	89.71
27.5	309,220		0.0000	1.0000	89.71
28.5	295,611		0.0000	1.0000	89.71
29.5	237,050	81	0.0003	0.9997	89.71
30.5	231,651		0.0000	1.0000	89.68
31.5	231,651		0.0000	1.0000	89.68
32.5	231,651		0.0000	1.0000	89.68
33.5	231,651		0.0000	1.0000	89.68
34.5	224,302		0.0000	1.0000	89.68
35.5	224,302		0.0000	1.0000	89.68
36.5	224,302		0.0000	1.0000	89.68
37.5	219,551		0.0000	1.0000	89.68
38.5	211,539		0.0000	1.0000	89.68

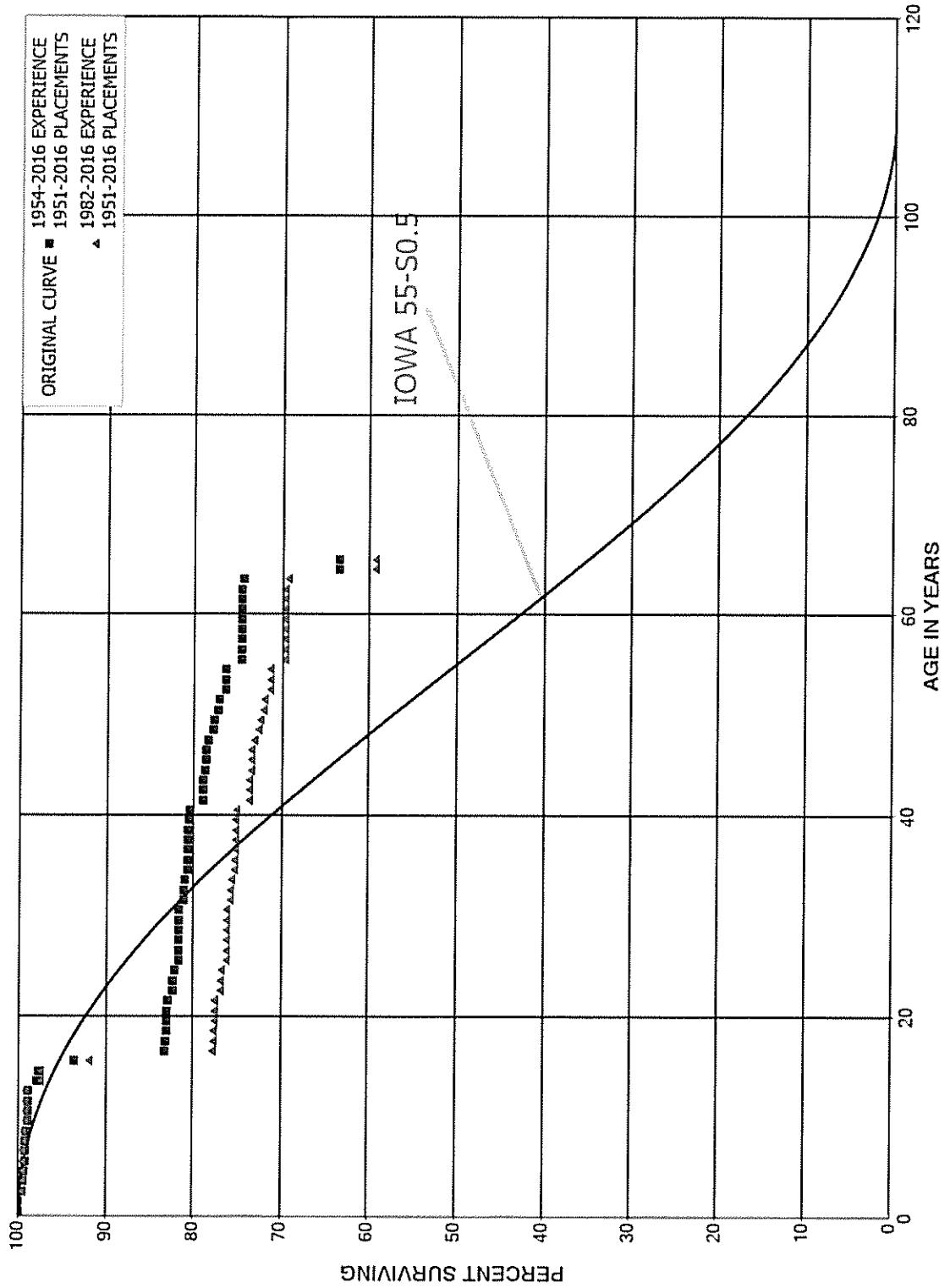
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	183,307		0.0000	1.0000	89.68
40.5	180,460		0.0000	1.0000	89.68
41.5	176,335		0.0000	1.0000	89.68
42.5	173,028		0.0000	1.0000	89.68
43.5	121,150	219	0.0018	0.9982	89.68
44.5	120,931		0.0000	1.0000	89.52
45.5	120,138		0.0000	1.0000	89.52
46.5	114,973		0.0000	1.0000	89.52
47.5	106,370	11,017	0.1036	0.8964	89.52
48.5	86,042		0.0000	1.0000	80.24
49.5	86,042		0.0000	1.0000	80.24
50.5	86,042		0.0000	1.0000	80.24
51.5	86,042		0.0000	1.0000	80.24
52.5	86,042		0.0000	1.0000	80.24
53.5	70,195		0.0000	1.0000	80.24
54.5					80.24

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNTS 367.0 AND 367.1 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 367.0 AND 367.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,851,161		0.0000	1.0000	100.00
0.5	57,958,508	33,043	0.0006	0.9994	100.00
1.5	53,477,909	227,291	0.0043	0.9957	99.94
2.5	53,035,595	82,301	0.0016	0.9984	99.52
3.5	52,067,017	31,580	0.0006	0.9994	99.36
4.5	44,172,035	40,883	0.0009	0.9991	99.30
5.5	36,807,614	11,869	0.0003	0.9997	99.21
6.5	36,508,606	8,203	0.0002	0.9998	99.18
7.5	33,290,373	30,672	0.0009	0.9991	99.16
8.5	33,028,138	60,719	0.0018	0.9982	99.07
9.5	32,963,894	1,654	0.0001	0.9999	98.88
10.5	32,750,433		0.0000	1.0000	98.88
11.5	32,750,433	4,007	0.0001	0.9999	98.88
12.5	32,744,795	359,265	0.0110	0.9890	98.87
13.5	32,385,530	65,621	0.0020	0.9980	97.78
14.5	32,319,909	1,298,742	0.0402	0.9598	97.58
15.5	30,919,022	3,417,412	0.1105	0.8895	93.66
16.5	26,088,355	50,780	0.0019	0.9981	83.31
17.5	25,766,476	16,514	0.0006	0.9994	83.15
18.5	25,312,570	8,750	0.0003	0.9997	83.09
19.5	25,303,820	16,280	0.0006	0.9994	83.07
20.5	24,768,240	977	0.0000	1.0000	83.01
21.5	22,860,263	167,456	0.0073	0.9927	83.01
22.5	22,608,113		0.0000	1.0000	82.40
23.5	20,759,219	44,764	0.0022	0.9978	82.40
24.5	20,355,800	121,078	0.0059	0.9941	82.22
25.5	19,720,518	6,673	0.0003	0.9997	81.73
26.5	19,004,696	2,177	0.0001	0.9999	81.71
27.5	14,578,508		0.0000	1.0000	81.70
28.5	13,623,100		0.0000	1.0000	81.70
29.5	13,215,961	3,709	0.0003	0.9997	81.70
30.5	12,917,708	82,435	0.0064	0.9936	81.67
31.5	12,763,749		0.0000	1.0000	81.15
32.5	12,701,397	16,251	0.0013	0.9987	81.15
33.5	12,659,979	46,541	0.0037	0.9963	81.05
34.5	12,232,443	385	0.0000	1.0000	80.75
35.5	11,849,376	10,692	0.0009	0.9991	80.75
36.5	11,817,765		0.0000	1.0000	80.68
37.5	11,817,765		0.0000	1.0000	80.68
38.5	11,775,384	9,761	0.0008	0.9992	80.68

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 367.0 AND 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,748,140	22,244	0.0019	0.9981	80.61
40.5	11,725,895	216,732	0.0185	0.9815	80.46
41.5	11,500,065		0.0000	1.0000	78.97
42.5	11,487,822	6,830	0.0006	0.9994	78.97
43.5	11,480,804	23,660	0.0021	0.9979	78.92
44.5	10,658,249	13,676	0.0013	0.9987	78.76
45.5	10,575,344		0.0000	1.0000	78.66
46.5	10,524,028	34,841	0.0033	0.9967	78.66
47.5	10,301,919	71,303	0.0069	0.9931	78.40
48.5	9,827,936	22,453	0.0023	0.9977	77.86
49.5	8,437,567	46,603	0.0055	0.9945	77.68
50.5	7,908,307	7,729	0.0010	0.9990	77.25
51.5	7,511,115	73,956	0.0098	0.9902	77.17
52.5	7,058,378		0.0000	1.0000	76.41
53.5	6,744,450		0.0000	1.0000	76.41
54.5	2,873,456	66,330	0.0231	0.9769	76.41
55.5	2,748,931		0.0000	1.0000	74.65
56.5	1,193,177		0.0000	1.0000	74.65
57.5	1,193,177		0.0000	1.0000	74.65
58.5	1,192,756		0.0000	1.0000	74.65
59.5	1,189,900		0.0000	1.0000	74.65
60.5	1,129,484		0.0000	1.0000	74.65
61.5	1,129,368		0.0000	1.0000	74.65
62.5	1,129,368	4,684	0.0041	0.9959	74.65
63.5	1,124,684	163,950	0.1458	0.8542	74.34
64.5	921,753		0.0000	1.0000	63.50
65.5					63.50

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 367.0 AND 367.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2016			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,156,444		0.0000	1.0000	100.00
0.5	46,652,199	9,281	0.0002	0.9998	100.00
1.5	41,807,033	226,736	0.0054	0.9946	99.98
2.5	40,355,741	51,107	0.0013	0.9987	99.44
3.5	39,460,738	7,564	0.0002	0.9998	99.31
4.5	31,630,454		0.0000	1.0000	99.29
5.5	24,328,240	11,869	0.0005	0.9995	99.29
6.5	24,038,802	6,773	0.0003	0.9997	99.24
7.5	20,902,892	872	0.0000	1.0000	99.22
8.5	20,671,564	60,495	0.0029	0.9971	99.21
9.5	21,406,482		0.0000	1.0000	98.92
10.5	21,263,903		0.0000	1.0000	98.92
11.5	21,326,511	4,007	0.0002	0.9998	98.92
12.5	21,516,269	359,265	0.0167	0.9833	98.90
13.5	21,594,848		0.0000	1.0000	97.25
14.5	23,034,068	1,298,742	0.0564	0.9436	97.25
15.5	22,148,438	3,417,412	0.1543	0.8457	91.77
16.5	17,755,402	14,151	0.0008	0.9992	77.61
17.5	17,856,662	16,514	0.0009	0.9991	77.55
18.5	17,794,350	8,750	0.0005	0.9995	77.48
19.5	21,989,773	16,280	0.0007	0.9993	77.44
20.5	21,515,380	977	0.0000	1.0000	77.38
21.5	21,374,785	167,456	0.0078	0.9922	77.38
22.5	21,122,636		0.0000	1.0000	76.77
23.5	19,274,214	44,764	0.0023	0.9977	76.77
24.5	18,873,650	121,078	0.0064	0.9936	76.59
25.5	18,298,785	6,673	0.0004	0.9996	76.10
26.5	17,583,078	325	0.0000	1.0000	76.07
27.5	13,158,743		0.0000	1.0000	76.07
28.5	12,203,334		0.0000	1.0000	76.07
29.5	12,130,259	3,709	0.0003	0.9997	76.07
30.5	12,917,708	82,435	0.0064	0.9936	76.05
31.5	12,763,749		0.0000	1.0000	75.56
32.5	12,701,397	16,251	0.0013	0.9987	75.56
33.5	12,659,979	46,541	0.0037	0.9963	75.47
34.5	12,232,443	385	0.0000	1.0000	75.19
35.5	11,849,376	10,692	0.0009	0.9991	75.19
36.5	11,817,765		0.0000	1.0000	75.12
37.5	11,817,765		0.0000	1.0000	75.12
38.5	11,775,384	9,761	0.0008	0.9992	75.12

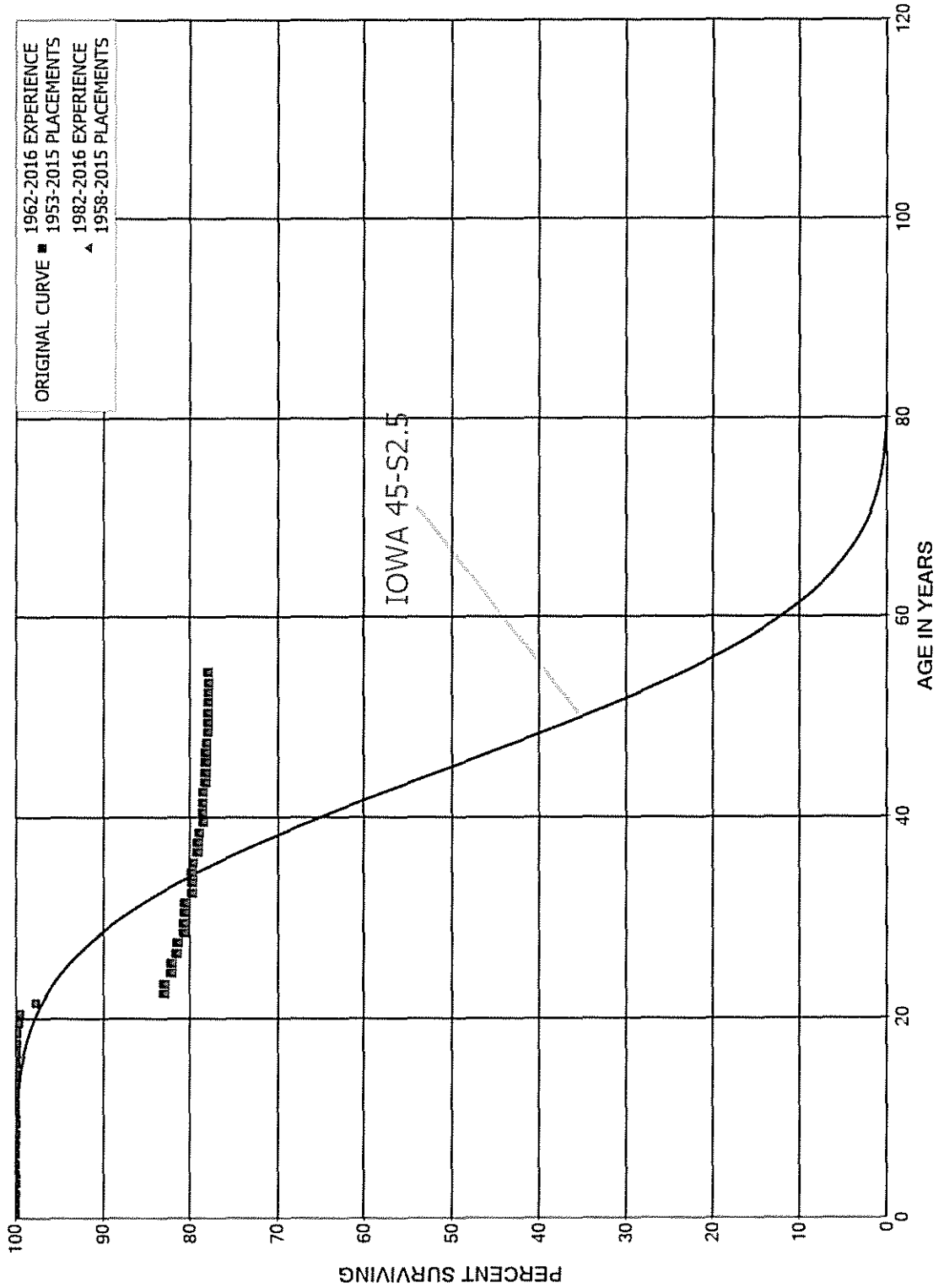
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 367.0 AND 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2016			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,748,140	22,244	0.0019	0.9981	75.06
40.5	11,725,895	216,732	0.0185	0.9815	74.91
41.5	11,500,065		0.0000	1.0000	73.53
42.5	11,487,822	6,830	0.0006	0.9994	73.53
43.5	11,480,804	23,660	0.0021	0.9979	73.49
44.5	10,658,249	13,676	0.0013	0.9987	73.33
45.5	10,575,344		0.0000	1.0000	73.24
46.5	10,524,028	34,841	0.0033	0.9967	73.24
47.5	10,301,919	71,303	0.0069	0.9931	73.00
48.5	9,827,936	22,453	0.0023	0.9977	72.49
49.5	8,437,567	46,603	0.0055	0.9945	72.33
50.5	7,908,307	7,729	0.0010	0.9990	71.93
51.5	7,511,115	73,956	0.0098	0.9902	71.86
52.5	7,058,378		0.0000	1.0000	71.15
53.5	6,744,450		0.0000	1.0000	71.15
54.5	2,873,456	66,330	0.0231	0.9769	71.15
55.5	2,748,931		0.0000	1.0000	69.51
56.5	1,193,177		0.0000	1.0000	69.51
57.5	1,193,177		0.0000	1.0000	69.51
58.5	1,192,756		0.0000	1.0000	69.51
59.5	1,189,900		0.0000	1.0000	69.51
60.5	1,129,484		0.0000	1.0000	69.51
61.5	1,129,368		0.0000	1.0000	69.51
62.5	1,129,368	4,684	0.0041	0.9959	69.51
63.5	1,124,684	163,950	0.1458	0.8542	69.22
64.5	921,753		0.0000	1.0000	59.13
65.5					59.13

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1962-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,499,773		0.0000	1.0000	100.00
0.5	2,500,198		0.0000	1.0000	100.00
1.5	2,480,780		0.0000	1.0000	100.00
2.5	2,486,791		0.0000	1.0000	100.00
3.5	2,470,999	600	0.0002	0.9998	100.00
4.5	2,470,399		0.0000	1.0000	99.98
5.5	2,470,399		0.0000	1.0000	99.98
6.5	2,365,346		0.0000	1.0000	99.98
7.5	2,365,346		0.0000	1.0000	99.98
8.5	2,365,346		0.0000	1.0000	99.98
9.5	2,365,346		0.0000	1.0000	99.98
10.5	2,421,864		0.0000	1.0000	99.98
11.5	2,407,175		0.0000	1.0000	99.98
12.5	2,390,290	400	0.0002	0.9998	99.98
13.5	2,360,611		0.0000	1.0000	99.96
14.5	2,331,705		0.0000	1.0000	99.96
15.5	2,277,606	1,712	0.0008	0.9992	99.96
16.5	2,243,132	1,965	0.0009	0.9991	99.88
17.5	2,236,073		0.0000	1.0000	99.80
18.5	2,184,783	4,516	0.0021	0.9979	99.80
19.5	2,138,296	1,896	0.0009	0.9991	99.59
20.5	2,136,400	37,340	0.0175	0.9825	99.50
21.5	2,099,061	315,881	0.1505	0.8495	97.76
22.5	1,777,643		0.0000	1.0000	83.05
23.5	1,775,228	16,793	0.0095	0.9905	83.05
24.5	1,758,435		0.0000	1.0000	82.27
25.5	1,758,435	11,327	0.0064	0.9936	82.27
26.5	1,715,120	3,221	0.0019	0.9981	81.74
27.5	1,672,667	16,294	0.0097	0.9903	81.58
28.5	1,656,372		0.0000	1.0000	80.79
29.5	1,656,372	1,049	0.0006	0.9994	80.79
30.5	1,567,357		0.0000	1.0000	80.74
31.5	1,567,357	15,399	0.0098	0.9902	80.74
32.5	1,393,359		0.0000	1.0000	79.94
33.5	1,393,359	893	0.0006	0.9994	79.94
34.5	1,392,466	2,000	0.0014	0.9986	79.89
35.5	1,382,504	9,200	0.0067	0.9933	79.78
36.5	1,373,304		0.0000	1.0000	79.25
37.5	1,373,304	2,914	0.0021	0.9979	79.25
38.5	1,370,390	7,341	0.0054	0.9946	79.08

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015		EXPERIENCE BAND 1962-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,118,498		0.0000	1.0000	78.65
40.5	1,118,498		0.0000	1.0000	78.65
41.5	1,118,498		0.0000	1.0000	78.65
42.5	1,118,498	3,885	0.0035	0.9965	78.65
43.5	937,927		0.0000	1.0000	78.38
44.5	937,927		0.0000	1.0000	78.38
45.5	937,927		0.0000	1.0000	78.38
46.5	937,927	735	0.0008	0.9992	78.38
47.5	809,223	2,128	0.0026	0.9974	78.32
48.5	807,094		0.0000	1.0000	78.11
49.5	807,094		0.0000	1.0000	78.11
50.5	806,533		0.0000	1.0000	78.11
51.5	800,515		0.0000	1.0000	78.11
52.5	779,852		0.0000	1.0000	78.11
53.5	613,687		0.0000	1.0000	78.11
54.5	56,117		0.0000	1.0000	78.11
55.5	56,117		0.0000	1.0000	78.11
56.5	56,117		0.0000	1.0000	78.11
57.5	56,117		0.0000	1.0000	78.11
58.5					78.11

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2015

EXPERIENCE BAND 1982-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	825,677		0.0000	1.0000	100.00
0.5	833,639		0.0000	1.0000	100.00
1.5	814,221		0.0000	1.0000	100.00
2.5	825,548		0.0000	1.0000	100.00
3.5	809,756		0.0000	1.0000	100.00
4.5	1,064,545		0.0000	1.0000	100.00
5.5	1,066,048		0.0000	1.0000	100.00
6.5	963,940		0.0000	1.0000	100.00
7.5	976,809		0.0000	1.0000	100.00
8.5	1,380,790		0.0000	1.0000	100.00
9.5	1,385,884		0.0000	1.0000	100.00
10.5	1,386,777		0.0000	1.0000	100.00
11.5	1,372,088		0.0000	1.0000	100.00
12.5	1,483,172		0.0000	1.0000	100.00
13.5	1,453,893		0.0000	1.0000	100.00
14.5	1,424,987		0.0000	1.0000	100.00
15.5	1,375,422	1,712	0.0012	0.9988	100.00
16.5	1,346,966	1,965	0.0015	0.9985	99.88
17.5	1,360,570		0.0000	1.0000	99.73
18.5	1,481,401	1,503	0.0010	0.9990	99.73
19.5	2,082,179	1,896	0.0009	0.9991	99.63
20.5	2,080,283	37,340	0.0179	0.9821	99.54
21.5	2,042,943	315,881	0.1546	0.8454	97.75
22.5	1,721,526		0.0000	1.0000	82.64
23.5	1,775,228	16,793	0.0095	0.9905	82.64
24.5	1,758,435		0.0000	1.0000	81.86
25.5	1,758,435	11,327	0.0064	0.9936	81.86
26.5	1,715,120	3,221	0.0019	0.9981	81.33
27.5	1,672,667	16,294	0.0097	0.9903	81.18
28.5	1,656,372		0.0000	1.0000	80.38
29.5	1,656,372	1,049	0.0006	0.9994	80.38
30.5	1,567,357		0.0000	1.0000	80.33
31.5	1,567,357	15,399	0.0098	0.9902	80.33
32.5	1,393,359		0.0000	1.0000	79.54
33.5	1,393,359	893	0.0006	0.9994	79.54
34.5	1,392,466	2,000	0.0014	0.9986	79.49
35.5	1,382,504	9,200	0.0067	0.9933	79.38
36.5	1,373,304		0.0000	1.0000	78.85
37.5	1,373,304	2,914	0.0021	0.9979	78.85
38.5	1,370,390	7,341	0.0054	0.9946	78.68

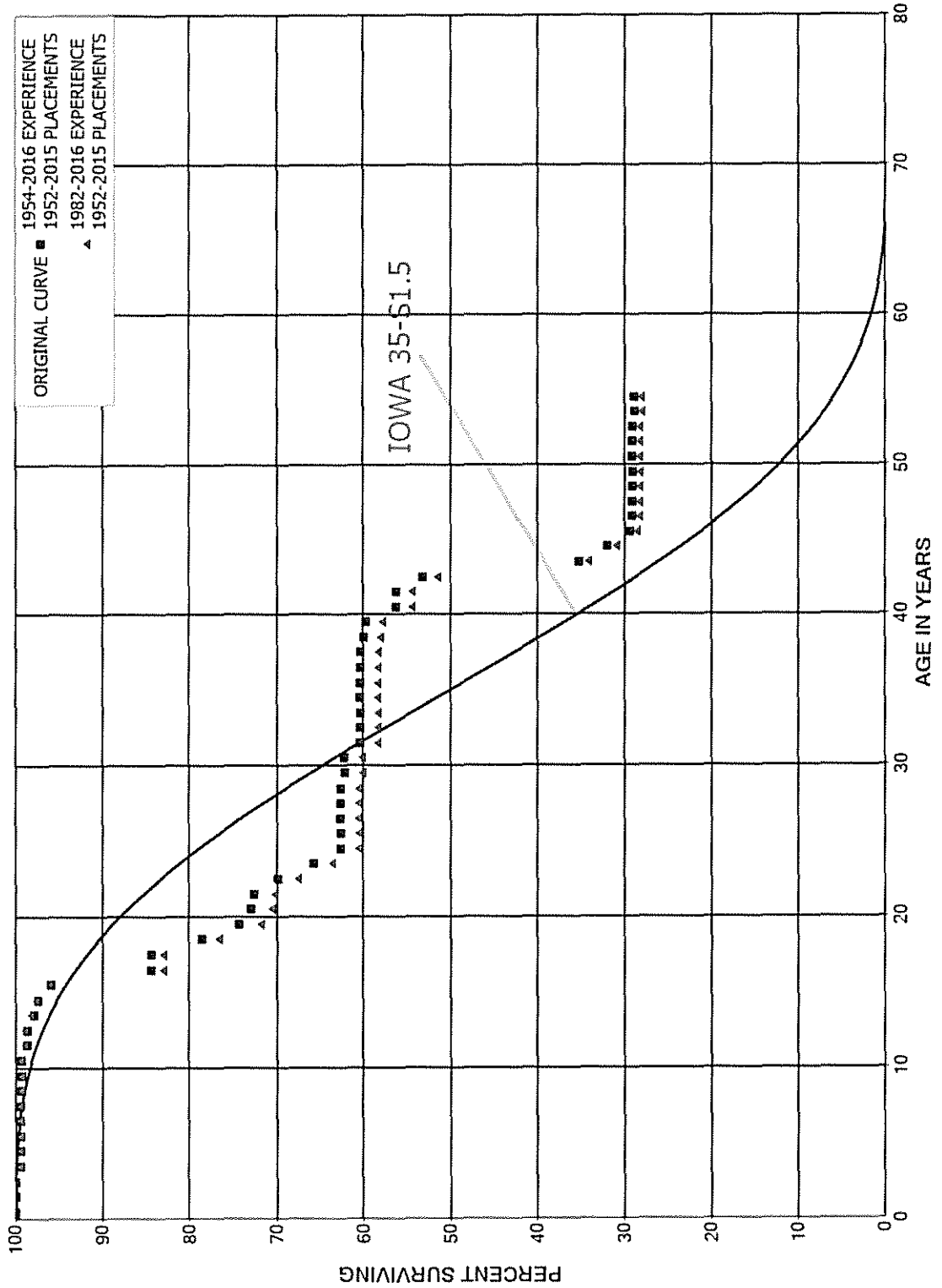
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2015			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,118,498		0.0000	1.0000	78.26
40.5	1,118,498		0.0000	1.0000	78.26
41.5	1,118,498		0.0000	1.0000	78.26
42.5	1,118,498	3,885	0.0035	0.9965	78.26
43.5	937,927		0.0000	1.0000	77.99
44.5	937,927		0.0000	1.0000	77.99
45.5	937,927		0.0000	1.0000	77.99
46.5	937,927	735	0.0008	0.9992	77.99
47.5	809,223	2,128	0.0026	0.9974	77.93
48.5	807,094		0.0000	1.0000	77.72
49.5	807,094		0.0000	1.0000	77.72
50.5	806,533		0.0000	1.0000	77.72
51.5	800,515		0.0000	1.0000	77.72
52.5	779,852		0.0000	1.0000	77.72
53.5	613,687		0.0000	1.0000	77.72
54.5	56,117		0.0000	1.0000	77.72
55.5	56,117		0.0000	1.0000	77.72
56.5	56,117		0.0000	1.0000	77.72
57.5	56,117		0.0000	1.0000	77.72
58.5					77.72

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNTS 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,536,103		0.0000	1.0000	100.00
0.5	4,692,267		0.0000	1.0000	100.00
1.5	4,154,818		0.0000	1.0000	100.00
2.5	4,052,771	24,214	0.0060	0.9940	100.00
3.5	3,451,189		0.0000	1.0000	99.40
4.5	3,451,189		0.0000	1.0000	99.40
5.5	3,140,017		0.0000	1.0000	99.40
6.5	3,142,887		0.0000	1.0000	99.40
7.5	3,140,017	3,302	0.0011	0.9989	99.40
8.5	3,136,715	1,507	0.0005	0.9995	99.30
9.5	2,917,839		0.0000	1.0000	99.25
10.5	2,917,839	18,680	0.0064	0.9936	99.25
11.5	2,846,648		0.0000	1.0000	98.61
12.5	2,824,691	23,864	0.0084	0.9916	98.61
13.5	2,800,827	15,104	0.0054	0.9946	97.78
14.5	2,785,723	39,461	0.0142	0.9858	97.25
15.5	2,728,831	327,030	0.1198	0.8802	95.88
16.5	2,401,801	1,180	0.0005	0.9995	84.39
17.5	2,400,621	164,719	0.0686	0.9314	84.35
18.5	2,235,902	122,459	0.0548	0.9452	78.56
19.5	2,107,422	37,244	0.0177	0.9823	74.26
20.5	2,070,178	9,399	0.0045	0.9955	72.94
21.5	2,048,797	79,850	0.0390	0.9610	72.61
22.5	1,845,539	106,121	0.0575	0.9425	69.78
23.5	1,601,328	77,143	0.0482	0.9518	65.77
24.5	1,468,257		0.0000	1.0000	62.60
25.5	1,458,818		0.0000	1.0000	62.60
26.5	1,402,702		0.0000	1.0000	62.60
27.5	971,756		0.0000	1.0000	62.60
28.5	890,841	6,022	0.0068	0.9932	62.60
29.5	807,657		0.0000	1.0000	62.18
30.5	786,491	23,168	0.0295	0.9705	62.18
31.5	560,817		0.0000	1.0000	60.35
32.5	560,817		0.0000	1.0000	60.35
33.5	532,394		0.0000	1.0000	60.35
34.5	328,569		0.0000	1.0000	60.35
35.5	328,569		0.0000	1.0000	60.35
36.5	325,640		0.0000	1.0000	60.35
37.5	325,640	2,170	0.0067	0.9933	60.35
38.5	323,470	1,396	0.0043	0.9957	59.94

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	322,074	18,274	0.0567	0.9433	59.69	
40.5	303,799		0.0000	1.0000	56.30	
41.5	303,799	16,607	0.0547	0.9453	56.30	
42.5	287,193	97,577	0.3398	0.6602	53.22	
43.5	189,616	17,415	0.0918	0.9082	35.14	
44.5	172,201	13,600	0.0790	0.9210	31.91	
45.5	155,329	1,622	0.0104	0.9896	29.39	
46.5	153,707		0.0000	1.0000	29.08	
47.5	146,563		0.0000	1.0000	29.08	
48.5	137,211		0.0000	1.0000	29.08	
49.5	121,995		0.0000	1.0000	29.08	
50.5	121,995		0.0000	1.0000	29.08	
51.5	121,995		0.0000	1.0000	29.08	
52.5	121,995	1,115	0.0091	0.9909	29.08	
53.5	115,255		0.0000	1.0000	28.82	
54.5					28.82	

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1982-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,105,613		0.0000	1.0000	100.00
0.5	4,261,777		0.0000	1.0000	100.00
1.5	3,718,197		0.0000	1.0000	100.00
2.5	3,616,150	24,214	0.0067	0.9933	100.00
3.5	3,014,568		0.0000	1.0000	99.33
4.5	3,017,870		0.0000	1.0000	99.33
5.5	2,714,227		0.0000	1.0000	99.33
6.5	2,714,227		0.0000	1.0000	99.33
7.5	2,737,395	3,302	0.0012	0.9988	99.33
8.5	2,734,093	1,507	0.0006	0.9994	99.21
9.5	2,516,109		0.0000	1.0000	99.16
10.5	2,535,664	10,526	0.0042	0.9958	99.16
11.5	2,472,628		0.0000	1.0000	98.74
12.5	2,461,175	18,016	0.0073	0.9927	98.74
13.5	2,452,952	15,104	0.0062	0.9938	98.02
14.5	2,466,250	39,461	0.0160	0.9840	97.42
15.5	2,410,754	327,030	0.1357	0.8643	95.86
16.5	2,092,163	1,180	0.0006	0.9994	82.86
17.5	2,090,983	162,268	0.0776	0.9224	82.81
18.5	1,967,721	122,459	0.0622	0.9378	76.38
19.5	2,105,666	37,244	0.0177	0.9823	71.63
20.5	2,069,063	9,399	0.0045	0.9955	70.36
21.5	2,047,682	79,850	0.0390	0.9610	70.04
22.5	1,844,425	106,121	0.0575	0.9425	67.31
23.5	1,600,213	77,143	0.0482	0.9518	63.44
24.5	1,467,142		0.0000	1.0000	60.38
25.5	1,457,703		0.0000	1.0000	60.38
26.5	1,401,588		0.0000	1.0000	60.38
27.5	970,641		0.0000	1.0000	60.38
28.5	889,727	6,022	0.0068	0.9932	60.38
29.5	807,657		0.0000	1.0000	59.97
30.5	786,491	23,168	0.0295	0.9705	59.97
31.5	560,817		0.0000	1.0000	58.20
32.5	560,817		0.0000	1.0000	58.20
33.5	532,394		0.0000	1.0000	58.20
34.5	328,569		0.0000	1.0000	58.20
35.5	328,569		0.0000	1.0000	58.20
36.5	325,640		0.0000	1.0000	58.20
37.5	325,640	2,170	0.0067	0.9933	58.20
38.5	323,470	1,396	0.0043	0.9957	57.82

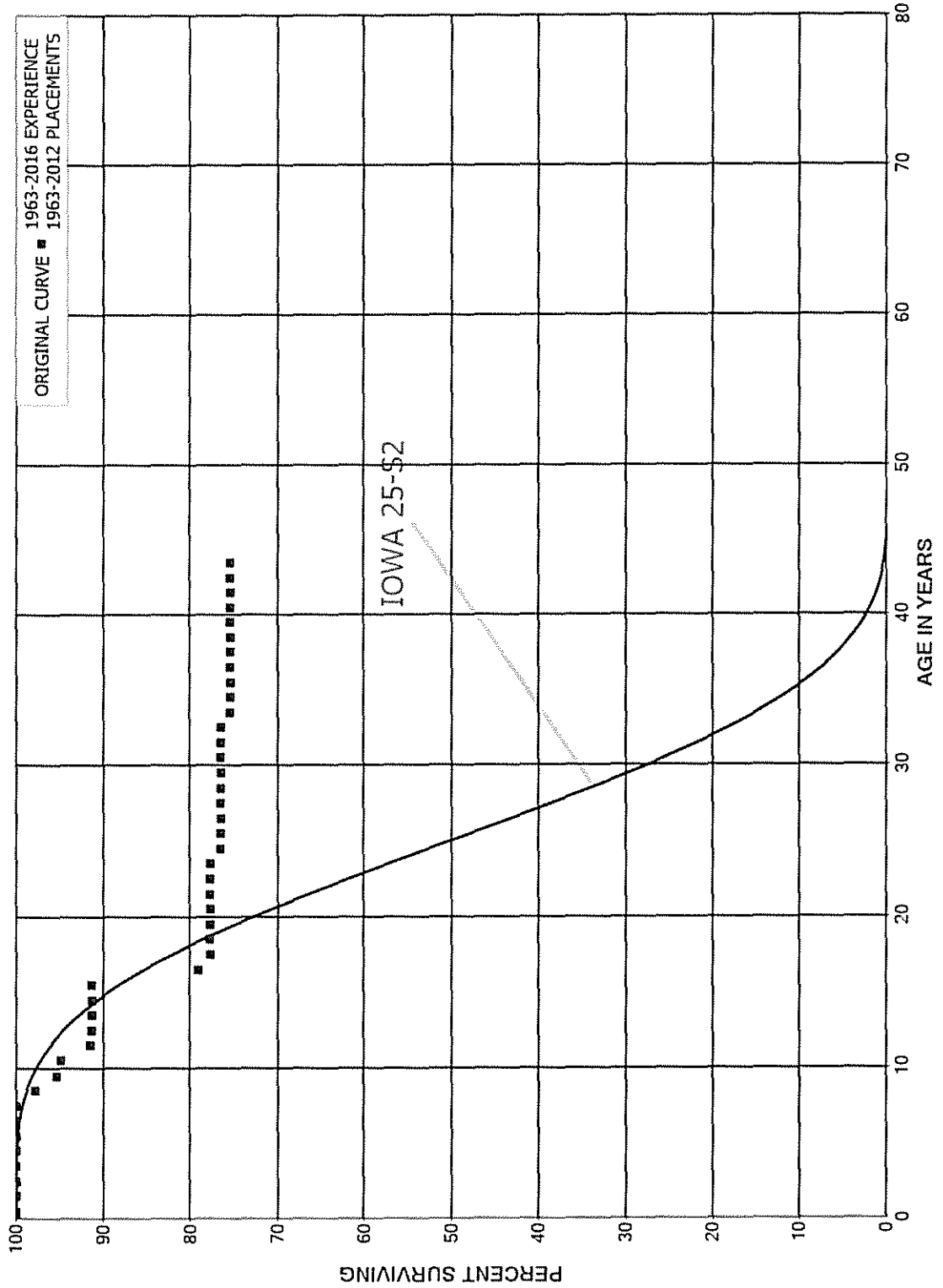
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1982-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	322,074	18,274	0.0567	0.9433	57.57	
40.5	303,799		0.0000	1.0000	54.30	
41.5	303,799	16,607	0.0547	0.9453	54.30	
42.5	287,193	97,577	0.3398	0.6602	51.33	
43.5	189,616	17,415	0.0918	0.9082	33.89	
44.5	172,201	13,600	0.0790	0.9210	30.78	
45.5	155,329	1,622	0.0104	0.9896	28.35	
46.5	153,707		0.0000	1.0000	28.05	
47.5	146,563		0.0000	1.0000	28.05	
48.5	137,211		0.0000	1.0000	28.05	
49.5	121,995		0.0000	1.0000	28.05	
50.5	121,995		0.0000	1.0000	28.05	
51.5	121,995		0.0000	1.0000	28.05	
52.5	121,995	1,115	0.0091	0.9909	28.05	
53.5	115,255		0.0000	1.0000	27.80	
54.5					27.80	

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 370.0 COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2012			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	411,274		0.0000	1.0000	100.00
0.5	411,274		0.0000	1.0000	100.00
1.5	411,274		0.0000	1.0000	100.00
2.5	411,274		0.0000	1.0000	100.00
3.5	411,274		0.0000	1.0000	100.00
4.5	398,344	269	0.0007	0.9993	100.00
5.5	398,076		0.0000	1.0000	99.93
6.5	398,076	85	0.0002	0.9998	99.93
7.5	397,991	8,320	0.0209	0.9791	99.91
8.5	389,671	9,992	0.0256	0.9744	97.82
9.5	379,680	2,076	0.0055	0.9945	95.31
10.5	377,604	13,139	0.0348	0.9652	94.79
11.5	364,465	1,002	0.0027	0.9973	91.50
12.5	324,863		0.0000	1.0000	91.24
13.5	324,863		0.0000	1.0000	91.24
14.5	324,863		0.0000	1.0000	91.24
15.5	324,863	43,239	0.1331	0.8669	91.24
16.5	189,172	3,200	0.0169	0.9831	79.10
17.5	185,972		0.0000	1.0000	77.76
18.5	183,004		0.0000	1.0000	77.76
19.5	183,004		0.0000	1.0000	77.76
20.5	183,004		0.0000	1.0000	77.76
21.5	183,004		0.0000	1.0000	77.76
22.5	183,004		0.0000	1.0000	77.76
23.5	183,004	3,073	0.0168	0.9832	77.76
24.5	179,931		0.0000	1.0000	76.46
25.5	179,931		0.0000	1.0000	76.46
26.5	178,847		0.0000	1.0000	76.46
27.5	130,508		0.0000	1.0000	76.46
28.5	130,508		0.0000	1.0000	76.46
29.5	123,435		0.0000	1.0000	76.46
30.5	55,783		0.0000	1.0000	76.46
31.5	55,783		0.0000	1.0000	76.46
32.5	42,989	598	0.0139	0.9861	76.46
33.5	42,391		0.0000	1.0000	75.39
34.5	38,391		0.0000	1.0000	75.39
35.5	38,391		0.0000	1.0000	75.39
36.5	38,391		0.0000	1.0000	75.39
37.5	38,391		0.0000	1.0000	75.39
38.5	34,938		0.0000	1.0000	75.39

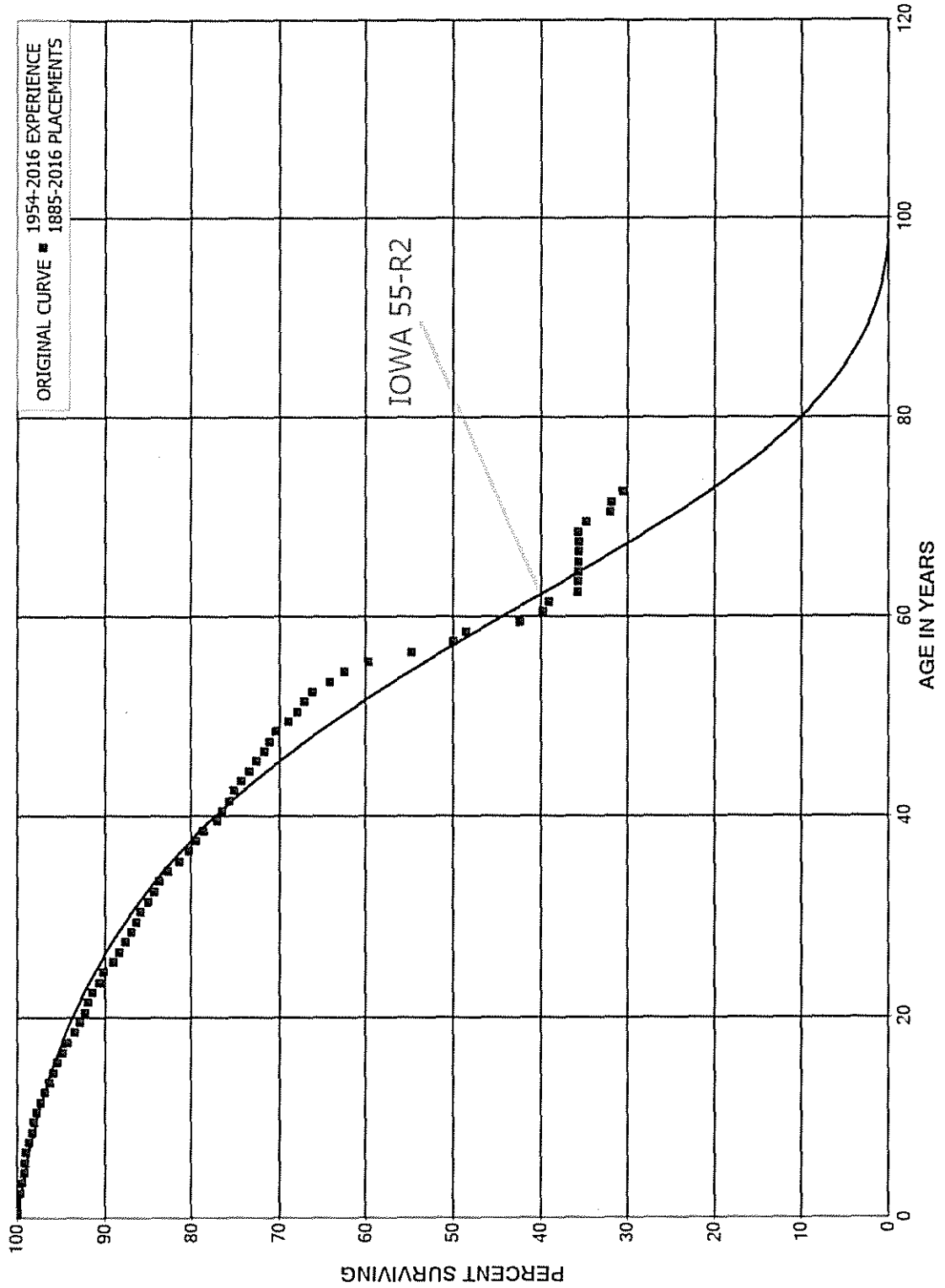
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2012			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,675		0.0000	1.0000	75.39
40.5	32,675		0.0000	1.0000	75.39
41.5	32,675		0.0000	1.0000	75.39
42.5	32,675		0.0000	1.0000	75.39
43.5	32,675		0.0000	1.0000	75.39
44.5	2,945		0.0000	1.0000	75.39
45.5	2,945		0.0000	1.0000	75.39
46.5	2,945		0.0000	1.0000	75.39
47.5					75.39

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 376.1 VALVES, VALVE PITS, ETC.
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.1 VALVES, VALVE PITS, ETC.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2016

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,872,087	297	0.0000	1.0000	100.00
0.5	8,887,283	7,655	0.0009	0.9991	100.00
1.5	8,567,687	28,940	0.0034	0.9966	99.91
2.5	8,291,773	15,956	0.0019	0.9981	99.57
3.5	7,864,151	12,014	0.0015	0.9985	99.38
4.5	6,979,180	9,449	0.0014	0.9986	99.23
5.5	6,806,056	13,361	0.0020	0.9980	99.10
6.5	6,417,278	15,376	0.0024	0.9976	98.90
7.5	5,860,764	20,790	0.0035	0.9965	98.66
8.5	5,452,001	12,075	0.0022	0.9978	98.31
9.5	5,149,705	21,061	0.0041	0.9959	98.10
10.5	3,998,388	18,952	0.0047	0.9953	97.69
11.5	3,828,583	15,712	0.0041	0.9959	97.23
12.5	3,592,320	20,467	0.0057	0.9943	96.83
13.5	3,438,414	16,179	0.0047	0.9953	96.28
14.5	3,316,851	14,563	0.0044	0.9956	95.83
15.5	3,181,999	18,106	0.0057	0.9943	95.41
16.5	3,013,461	17,529	0.0058	0.9942	94.86
17.5	2,906,923	28,412	0.0098	0.9902	94.31
18.5	2,778,925	17,946	0.0065	0.9935	93.39
19.5	2,555,730	12,623	0.0049	0.9951	92.79
20.5	2,476,453	10,421	0.0042	0.9958	92.33
21.5	2,345,784	14,943	0.0064	0.9936	91.94
22.5	2,168,613	17,444	0.0080	0.9920	91.36
23.5	2,062,623	10,969	0.0053	0.9947	90.62
24.5	1,975,395	24,064	0.0122	0.9878	90.14
25.5	1,856,082	15,518	0.0084	0.9916	89.04
26.5	1,723,152	12,778	0.0074	0.9926	88.30
27.5	1,595,823	11,951	0.0075	0.9925	87.64
28.5	1,467,587	10,667	0.0073	0.9927	86.98
29.5	1,369,176	8,394	0.0061	0.9939	86.35
30.5	1,253,346	12,912	0.0103	0.9897	85.82
31.5	1,168,443	8,948	0.0077	0.9923	84.94
32.5	1,124,761	7,034	0.0063	0.9937	84.29
33.5	1,097,398	12,995	0.0118	0.9882	83.76
34.5	1,028,130	17,617	0.0171	0.9829	82.77
35.5	934,727	12,715	0.0136	0.9864	81.35
36.5	856,313	7,629	0.0089	0.9911	80.24
37.5	823,823	9,488	0.0115	0.9885	79.53
38.5	801,905	15,264	0.0190	0.9810	78.61

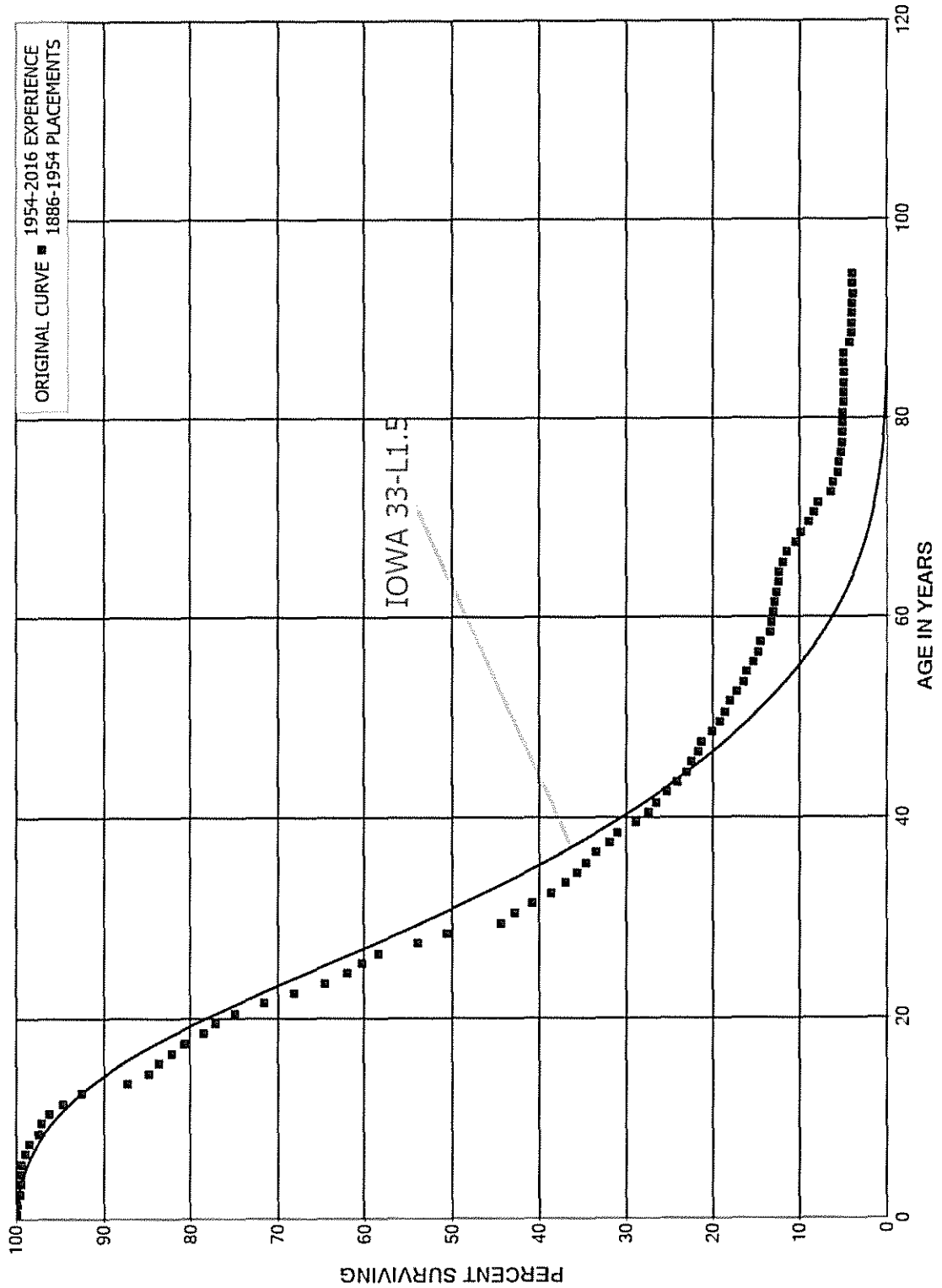
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.1 VALVES, VALVE PITS, ETC.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2016			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	776,476	5,731	0.0074	0.9926	77.12	
40.5	757,488	8,279	0.0109	0.9891	76.55	
41.5	735,015	5,036	0.0069	0.9931	75.71	
42.5	710,264	9,006	0.0127	0.9873	75.19	
43.5	675,854	7,329	0.0108	0.9892	74.24	
44.5	624,096	6,578	0.0105	0.9895	73.43	
45.5	596,811	7,940	0.0133	0.9867	72.66	
46.5	557,224	4,899	0.0088	0.9912	71.69	
47.5	507,133	4,648	0.0092	0.9908	71.06	
48.5	456,618	9,661	0.0212	0.9788	70.41	
49.5	401,691	5,795	0.0144	0.9856	68.92	
50.5	362,771	4,832	0.0133	0.9867	67.93	
51.5	323,647	4,356	0.0135	0.9865	67.02	
52.5	282,116	8,322	0.0295	0.9705	66.12	
53.5	256,066	6,584	0.0257	0.9743	64.17	
54.5	192,660	8,641	0.0448	0.9552	62.52	
55.5	169,614	14,058	0.0829	0.9171	59.72	
56.5	148,188	12,987	0.0876	0.9124	54.77	
57.5	120,127	3,456	0.0288	0.9712	49.97	
58.5	108,687	13,842	0.1274	0.8726	48.53	
59.5	72,160	4,439	0.0615	0.9385	42.35	
60.5	57,306	1,037	0.0181	0.9819	39.74	
61.5	45,770	3,862	0.0844	0.9156	39.03	
62.5	30,903		0.0000	1.0000	35.73	
63.5	27,290	49	0.0018	0.9982	35.73	
64.5	27,240		0.0000	1.0000	35.67	
65.5	25,283	25	0.0010	0.9990	35.67	
66.5	23,600		0.0000	1.0000	35.63	
67.5	21,824	17	0.0008	0.9992	35.63	
68.5	5,380	126	0.0234	0.9766	35.61	
69.5	5,254	425	0.0810	0.9190	34.77	
70.5	4,777	13	0.0028	0.9972	31.96	
71.5	4,763	210	0.0440	0.9560	31.87	
72.5	4,554	29	0.0063	0.9937	30.47	
73.5	4,525		0.0000	1.0000	30.27	
74.5	4,291		0.0000	1.0000	30.27	
75.5	1,235		0.0000	1.0000	30.27	
76.5	366		0.0000	1.0000	30.27	
77.5	366		0.0000	1.0000	30.27	
78.5	202		0.0000	1.0000	30.27	
79.5					30.27	

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 376.2 STEEL INSTALLED PRIOR TO 1955
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.2 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-1954

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	454,008		0.0000	1.0000	100.00
0.5	802,385	1,607	0.0020	0.9980	100.00
1.5	970,258	2,720	0.0028	0.9972	99.80
2.5	1,137,143	877	0.0008	0.9992	99.52
3.5	1,221,551	409	0.0003	0.9997	99.44
4.5	1,280,269	61	0.0000	1.0000	99.41
5.5	1,368,540	6,592	0.0048	0.9952	99.41
6.5	1,459,538	5,945	0.0041	0.9959	98.93
7.5	1,496,648	16,445	0.0110	0.9890	98.52
8.5	1,486,455	5,323	0.0036	0.9964	97.44
9.5	1,483,216	13,247	0.0089	0.9911	97.09
10.5	1,496,265	25,785	0.0172	0.9828	96.22
11.5	1,485,335	32,964	0.0222	0.9778	94.57
12.5	1,543,521	85,698	0.0555	0.9445	92.47
13.5	1,589,824	45,491	0.0286	0.9714	87.33
14.5	1,642,036	23,376	0.0142	0.9858	84.84
15.5	1,663,312	29,362	0.0177	0.9823	83.63
16.5	1,795,427	32,364	0.0180	0.9820	82.15
17.5	1,820,870	47,885	0.0263	0.9737	80.67
18.5	1,818,217	31,546	0.0173	0.9827	78.55
19.5	1,788,297	51,544	0.0288	0.9712	77.19
20.5	1,737,375	77,547	0.0446	0.9554	74.96
21.5	1,659,835	83,510	0.0503	0.9497	71.62
22.5	1,577,649	82,234	0.0521	0.9479	68.01
23.5	1,497,818	57,688	0.0385	0.9615	64.47
24.5	1,444,510	38,659	0.0268	0.9732	61.98
25.5	1,407,614	45,754	0.0325	0.9675	60.33
26.5	1,367,870	104,354	0.0763	0.9237	58.36
27.5	1,270,964	78,845	0.0620	0.9380	53.91
28.5	1,217,294	148,028	0.1216	0.8784	50.57
29.5	1,135,097	42,980	0.0379	0.9621	44.42
30.5	1,123,233	53,410	0.0476	0.9524	42.74
31.5	1,092,728	57,390	0.0525	0.9475	40.70
32.5	1,078,327	46,444	0.0431	0.9569	38.57
33.5	1,093,573	37,723	0.0345	0.9655	36.91
34.5	1,105,231	31,723	0.0287	0.9713	35.63
35.5	1,085,559	37,699	0.0347	0.9653	34.61
36.5	1,064,334	51,181	0.0481	0.9519	33.41
37.5	1,014,784	27,991	0.0276	0.9724	31.80
38.5	988,207	65,012	0.0658	0.9342	30.92

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.2 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-1954

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	923,995	46,224	0.0500	0.9500	28.89
40.5	879,657	30,571	0.0348	0.9652	27.44
41.5	849,087	39,760	0.0468	0.9532	26.49
42.5	809,352	38,708	0.0478	0.9522	25.25
43.5	770,644	35,664	0.0463	0.9537	24.04
44.5	734,986	16,761	0.0228	0.9772	22.93
45.5	718,224	26,446	0.0368	0.9632	22.41
46.5	692,037	10,839	0.0157	0.9843	21.58
47.5	681,198	37,874	0.0556	0.9444	21.24
48.5	643,324	29,398	0.0457	0.9543	20.06
49.5	613,926	22,211	0.0362	0.9638	19.15
50.5	591,740	17,149	0.0290	0.9710	18.45
51.5	574,668	22,411	0.0390	0.9610	17.92
52.5	552,258	27,082	0.0490	0.9510	17.22
53.5	525,176	8,451	0.0161	0.9839	16.38
54.5	516,725	26,600	0.0515	0.9485	16.11
55.5	490,139	17,673	0.0361	0.9639	15.28
56.5	472,466	10,892	0.0231	0.9769	14.73
57.5	461,574	36,748	0.0796	0.9204	14.39
58.5	424,826	2,190	0.0052	0.9948	13.25
59.5	423,116	6,646	0.0157	0.9843	13.18
60.5	416,470	4,852	0.0116	0.9884	12.97
61.5	411,619	5,407	0.0131	0.9869	12.82
62.5	266,122	4,296	0.0161	0.9839	12.65
63.5	259,267	3,259	0.0126	0.9874	12.45
64.5	256,007	9,697	0.0379	0.9621	12.29
65.5	237,598	9,689	0.0408	0.9592	11.82
66.5	213,732	18,656	0.0873	0.9127	11.34
67.5	188,399	9,006	0.0478	0.9522	10.35
68.5	178,017	17,454	0.0980	0.9020	9.86
69.5	160,390	9,807	0.0611	0.9389	8.89
70.5	150,109	8,359	0.0557	0.9443	8.35
71.5	140,352	26,791	0.1909	0.8091	7.88
72.5	113,295	3,927	0.0347	0.9653	6.38
73.5	101,724	9,586	0.0942	0.9058	6.16
74.5	85,959	1,833	0.0213	0.9787	5.58
75.5	68,729	1,985	0.0289	0.9711	5.46
76.5	66,332	1,294	0.0195	0.9805	5.30
77.5	65,037	1,434	0.0221	0.9779	5.20
78.5	63,599	799	0.0126	0.9874	5.08

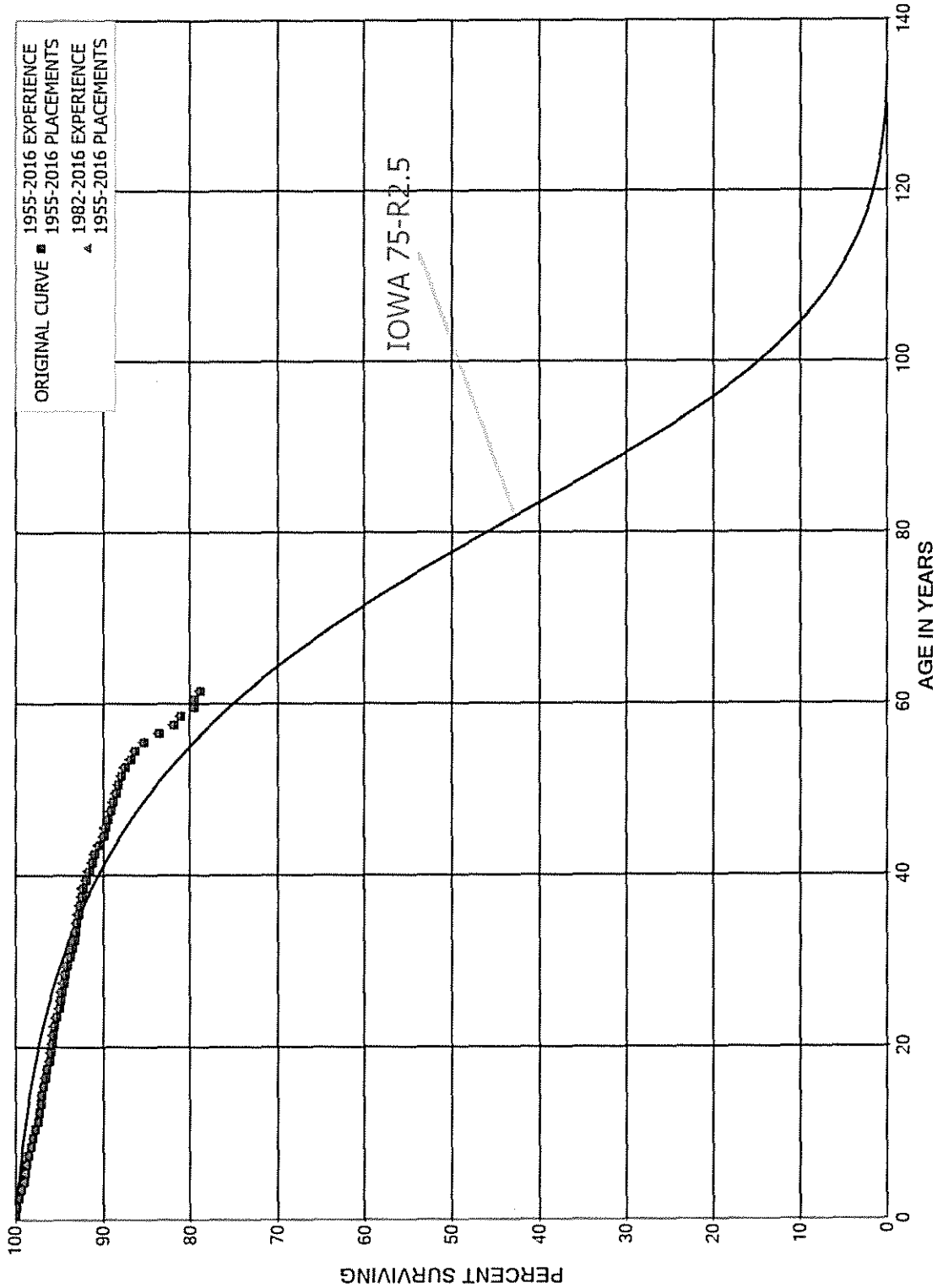
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.2 STEEL INSTALLED PRIOR TO 1955

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-1954			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,759	27	0.0004	0.9996	5.02
80.5	62,393	100	0.0016	0.9984	5.02
81.5	62,293	119	0.0019	0.9981	5.01
82.5	62,174		0.0000	1.0000	5.00
83.5	62,174	3	0.0000	1.0000	5.00
84.5	62,171	186	0.0030	0.9970	5.00
85.5	61,985	19	0.0003	0.9997	4.98
86.5	61,058	8,325	0.1364	0.8636	4.98
87.5	52,312	2,870	0.0549	0.9451	4.30
88.5	49,442	616	0.0125	0.9875	4.07
89.5	48,098		0.0000	1.0000	4.02
90.5	48,098		0.0000	1.0000	4.02
91.5	40,463	155	0.0038	0.9962	4.02
92.5	40,308		0.0000	1.0000	4.00
93.5	36,389		0.0000	1.0000	4.00
94.5	28,984		0.0000	1.0000	4.00
95.5	20,104		0.0000	1.0000	4.00
96.5	4,178		0.0000	1.0000	4.00
97.5	4,178		0.0000	1.0000	4.00
98.5	4,178		0.0000	1.0000	4.00
99.5	563		0.0000	1.0000	4.00
100.5	277		0.0000	1.0000	4.00
101.5	277		0.0000	1.0000	4.00
102.5	270		0.0000	1.0000	4.00
103.5					4.00

CITIZENS ENERGY GROUP
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 ACCOUNT 376.21 STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954
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CITIZENS ENERGY GROUP
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ACCOUNT 376.21 STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	305,701,564	7,574	0.0000	1.0000	100.00
0.5	306,543,640	561,346	0.0018	0.9982	100.00
1.5	294,146,671	995,391	0.0034	0.9966	99.81
2.5	285,400,820	490,916	0.0017	0.9983	99.48
3.5	277,980,862	863,068	0.0031	0.9969	99.31
4.5	268,992,858	363,507	0.0014	0.9986	99.00
5.5	261,344,704	304,231	0.0012	0.9988	98.86
6.5	255,570,359	657,125	0.0026	0.9974	98.75
7.5	242,882,099	879,435	0.0036	0.9964	98.49
8.5	232,346,070	333,626	0.0014	0.9986	98.14
9.5	223,068,457	573,857	0.0026	0.9974	98.00
10.5	209,387,867	691,079	0.0033	0.9967	97.74
11.5	200,109,815	365,222	0.0018	0.9982	97.42
12.5	189,603,575	245,366	0.0013	0.9987	97.24
13.5	181,537,571	375,894	0.0021	0.9979	97.12
14.5	174,137,479	429,451	0.0025	0.9975	96.92
15.5	166,205,445	257,594	0.0015	0.9985	96.68
16.5	159,099,680	227,025	0.0014	0.9986	96.53
17.5	153,768,336	433,761	0.0028	0.9972	96.39
18.5	147,976,874	245,657	0.0017	0.9983	96.12
19.5	141,255,164	321,930	0.0023	0.9977	95.96
20.5	135,253,866	196,697	0.0015	0.9985	95.74
21.5	128,336,113	192,380	0.0015	0.9985	95.60
22.5	120,144,275	246,257	0.0020	0.9980	95.46
23.5	114,905,929	337,861	0.0029	0.9971	95.26
24.5	109,700,122	147,410	0.0013	0.9987	94.98
25.5	103,170,539	224,126	0.0022	0.9978	94.85
26.5	95,869,982	223,010	0.0023	0.9977	94.65
27.5	90,170,506	125,937	0.0014	0.9986	94.43
28.5	84,900,476	170,251	0.0020	0.9980	94.30
29.5	79,604,861	335,988	0.0042	0.9958	94.11
30.5	72,624,546	140,515	0.0019	0.9981	93.71
31.5	68,849,958	220,854	0.0032	0.9968	93.53
32.5	64,586,896	111,186	0.0017	0.9983	93.23
33.5	61,497,534	92,564	0.0015	0.9985	93.07
34.5	56,752,604	94,913	0.0017	0.9983	92.93
35.5	51,359,882	103,525	0.0020	0.9980	92.77
36.5	46,522,138	115,758	0.0025	0.9975	92.59
37.5	43,396,321	68,458	0.0016	0.9984	92.36
38.5	41,241,787	156,159	0.0038	0.9962	92.21

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.21 STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,678,466	138,117	0.0036	0.9964	91.86
40.5	36,301,679	137,221	0.0038	0.9962	91.53
41.5	34,112,667	103,543	0.0030	0.9970	91.19
42.5	31,199,411	159,732	0.0051	0.9949	90.91
43.5	29,432,978	191,656	0.0065	0.9935	90.44
44.5	25,936,253	58,706	0.0023	0.9977	89.86
45.5	23,106,943	65,475	0.0028	0.9972	89.65
46.5	20,321,420	71,300	0.0035	0.9965	89.40
47.5	17,392,199	45,519	0.0026	0.9974	89.08
48.5	15,173,073	55,782	0.0037	0.9963	88.85
49.5	12,405,555	54,470	0.0044	0.9956	88.52
50.5	10,778,430	40,378	0.0037	0.9963	88.14
51.5	9,174,883	39,195	0.0043	0.9957	87.81
52.5	6,512,294	48,953	0.0075	0.9925	87.43
53.5	5,304,302	31,017	0.0058	0.9942	86.77
54.5	2,817,222	32,058	0.0114	0.9886	86.27
55.5	2,204,455	45,319	0.0206	0.9794	85.28
56.5	1,793,480	37,220	0.0208	0.9792	83.53
57.5	1,404,972	11,741	0.0084	0.9916	81.80
58.5	1,131,629	21,970	0.0194	0.9806	81.11
59.5	660,460		0.0000	1.0000	79.54
60.5	297,485	2,762	0.0093	0.9907	79.54
61.5					78.80

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.21 STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016

EXPERIENCE BAND 1982-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,252,481		0.0000	1.0000	100.00
0.5	248,989,553	476,780	0.0019	0.9981	100.00
1.5	241,972,181	858,251	0.0035	0.9965	99.81
2.5	236,686,486	414,228	0.0018	0.9982	99.45
3.5	231,780,519	743,690	0.0032	0.9968	99.28
4.5	225,403,834	261,101	0.0012	0.9988	98.96
5.5	220,327,285	193,765	0.0009	0.9991	98.85
6.5	217,025,585	541,588	0.0025	0.9975	98.76
7.5	207,427,298	763,412	0.0037	0.9963	98.51
8.5	198,841,272	273,550	0.0014	0.9986	98.15
9.5	193,110,599	489,681	0.0025	0.9975	98.02
10.5	182,360,452	619,966	0.0034	0.9966	97.77
11.5	176,235,033	267,727	0.0015	0.9985	97.44
12.5	169,025,826	148,649	0.0009	0.9991	97.29
13.5	163,718,617	283,927	0.0017	0.9983	97.20
14.5	159,431,335	367,307	0.0023	0.9977	97.03
15.5	153,388,573	217,157	0.0014	0.9986	96.81
16.5	148,232,239	176,367	0.0012	0.9988	96.67
17.5	145,791,687	402,842	0.0028	0.9972	96.56
18.5	141,415,669	221,523	0.0016	0.9984	96.29
19.5	137,452,827	279,304	0.0020	0.9980	96.14
20.5	132,258,228	175,621	0.0013	0.9987	95.94
21.5	125,837,097	156,700	0.0012	0.9988	95.82
22.5	118,093,000	237,700	0.0020	0.9980	95.70
23.5	113,213,538	330,641	0.0029	0.9971	95.51
24.5	108,568,171	138,990	0.0013	0.9987	95.23
25.5	102,592,435	208,786	0.0020	0.9980	95.10
26.5	95,869,982	223,010	0.0023	0.9977	94.91
27.5	90,170,506	125,937	0.0014	0.9986	94.69
28.5	84,900,476	170,251	0.0020	0.9980	94.56
29.5	79,604,861	335,988	0.0042	0.9958	94.37
30.5	72,624,546	140,515	0.0019	0.9981	93.97
31.5	68,849,958	220,854	0.0032	0.9968	93.79
32.5	64,586,896	111,186	0.0017	0.9983	93.49
33.5	61,497,534	92,564	0.0015	0.9985	93.33
34.5	56,752,604	94,913	0.0017	0.9983	93.19
35.5	51,359,882	103,525	0.0020	0.9980	93.03
36.5	46,522,138	115,758	0.0025	0.9975	92.84
37.5	43,396,321	68,458	0.0016	0.9984	92.61
38.5	41,241,787	156,159	0.0038	0.9962	92.47

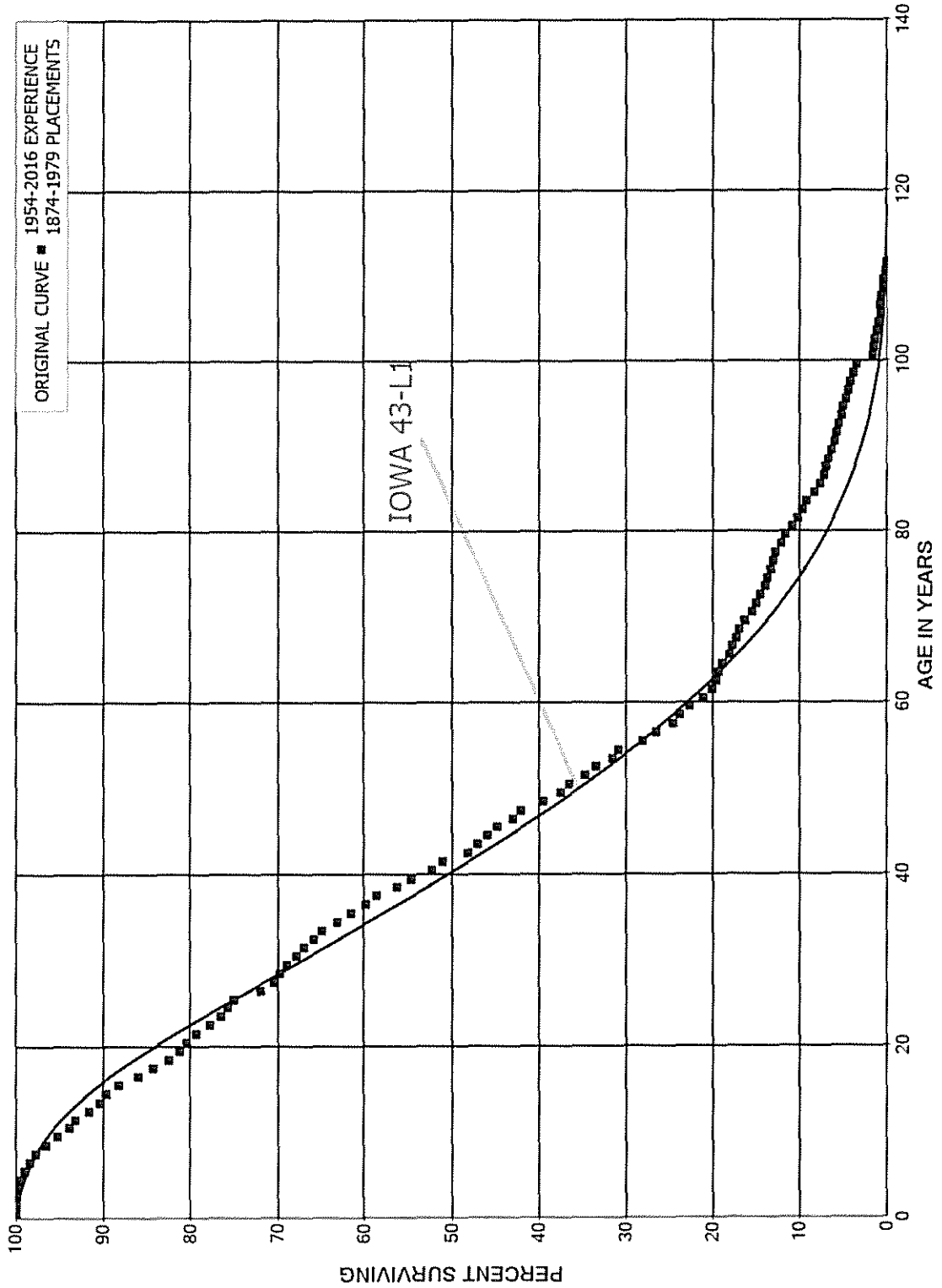
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.21 STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 1982-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	38,678,466	138,117	0.0036	0.9964	92.12	
40.5	36,301,679	137,221	0.0038	0.9962	91.79	
41.5	34,112,667	103,543	0.0030	0.9970	91.44	
42.5	31,199,411	159,732	0.0051	0.9949	91.16	
43.5	29,432,978	191,656	0.0065	0.9935	90.70	
44.5	25,936,253	58,706	0.0023	0.9977	90.10	
45.5	23,106,943	65,475	0.0028	0.9972	89.90	
46.5	20,321,420	71,300	0.0035	0.9965	89.65	
47.5	17,392,199	45,519	0.0026	0.9974	89.33	
48.5	15,173,073	55,782	0.0037	0.9963	89.10	
49.5	12,405,555	54,470	0.0044	0.9956	88.77	
50.5	10,778,430	40,378	0.0037	0.9963	88.38	
51.5	9,174,883	39,195	0.0043	0.9957	88.05	
52.5	6,512,294	48,953	0.0075	0.9925	87.67	
53.5	5,304,302	31,017	0.0058	0.9942	87.01	
54.5	2,817,222	32,058	0.0114	0.9886	86.51	
55.5	2,204,455	45,319	0.0206	0.9794	85.52	
56.5	1,793,480	37,220	0.0208	0.9792	83.76	
57.5	1,404,972	11,741	0.0084	0.9916	82.02	
58.5	1,131,629	21,970	0.0194	0.9806	81.34	
59.5	660,460		0.0000	1.0000	79.76	
60.5	297,485	2,762	0.0093	0.9907	79.76	
61.5					79.02	

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ACCOUNT 376.7 CAST IRON AND WROUGHT IRON
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CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.7 CAST IRON AND WROUGHT IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1874-1979

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,640,328		0.0000	1.0000	100.00
0.5	5,117,827	5,217	0.0010	0.9990	100.00
1.5	5,412,043	4,328	0.0008	0.9992	99.90
2.5	6,177,022	5,018	0.0008	0.9992	99.82
3.5	6,613,204	14,363	0.0022	0.9978	99.74
4.5	6,683,920	38,269	0.0057	0.9943	99.52
5.5	7,408,535	44,684	0.0060	0.9940	98.95
6.5	7,467,365	48,655	0.0065	0.9935	98.35
7.5	7,486,055	92,280	0.0123	0.9877	97.71
8.5	7,460,256	101,023	0.0135	0.9865	96.51
9.5	7,372,200	106,460	0.0144	0.9856	95.20
10.5	7,291,426	54,397	0.0075	0.9925	93.83
11.5	7,286,675	122,330	0.0168	0.9832	93.13
12.5	7,251,392	93,173	0.0128	0.9872	91.56
13.5	7,212,119	57,373	0.0080	0.9920	90.39
14.5	7,185,621	117,367	0.0163	0.9837	89.67
15.5	7,103,919	181,382	0.0255	0.9745	88.20
16.5	6,956,068	138,753	0.0199	0.9801	85.95
17.5	6,845,647	139,750	0.0204	0.9796	84.24
18.5	6,759,266	99,488	0.0147	0.9853	82.52
19.5	6,670,953	78,675	0.0118	0.9882	81.30
20.5	6,595,854	86,161	0.0131	0.9869	80.34
21.5	6,515,085	126,516	0.0194	0.9806	79.29
22.5	6,404,187	101,944	0.0159	0.9841	77.75
23.5	6,429,542	64,293	0.0100	0.9900	76.52
24.5	6,735,582	65,642	0.0097	0.9903	75.75
25.5	6,945,169	284,464	0.0410	0.9590	75.01
26.5	6,850,266	146,488	0.0214	0.9786	71.94
27.5	6,909,002	66,657	0.0096	0.9904	70.40
28.5	7,051,211	83,688	0.0119	0.9881	69.72
29.5	7,082,457	104,641	0.0148	0.9852	68.90
30.5	7,040,185	99,439	0.0141	0.9859	67.88
31.5	6,977,926	110,612	0.0159	0.9841	66.92
32.5	6,870,958	104,925	0.0153	0.9847	65.86
33.5	6,815,515	190,539	0.0280	0.9720	64.85
34.5	6,653,417	159,589	0.0240	0.9760	63.04
35.5	6,495,105	180,043	0.0277	0.9723	61.53
36.5	6,332,303	129,553	0.0205	0.9795	59.82
37.5	6,291,322	245,869	0.0391	0.9609	58.60
38.5	6,100,348	183,801	0.0301	0.9699	56.31

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.7 CAST IRON AND WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,967,541	258,504	0.0433	0.9567	54.61
40.5	5,793,833	129,115	0.0223	0.9777	52.25
41.5	5,790,661	328,265	0.0567	0.9433	51.08
42.5	5,485,522	124,137	0.0226	0.9774	48.19
43.5	5,649,438	143,505	0.0254	0.9746	47.10
44.5	5,511,098	140,251	0.0254	0.9746	45.90
45.5	5,410,821	212,465	0.0393	0.9607	44.73
46.5	5,236,306	116,158	0.0222	0.9778	42.97
47.5	5,160,911	314,406	0.0609	0.9391	42.02
48.5	4,879,394	238,092	0.0488	0.9512	39.46
49.5	4,668,260	133,440	0.0286	0.9714	37.54
50.5	4,549,309	227,311	0.0500	0.9500	36.46
51.5	4,350,991	150,393	0.0346	0.9654	34.64
52.5	4,216,786	242,449	0.0575	0.9425	33.44
53.5	3,978,811	85,133	0.0214	0.9786	31.52
54.5	3,894,632	344,644	0.0885	0.9115	30.85
55.5	3,511,982	202,526	0.0577	0.9423	28.12
56.5	3,301,457	249,125	0.0755	0.9245	26.50
57.5	3,047,485	101,815	0.0334	0.9666	24.50
58.5	2,960,235	127,058	0.0429	0.9571	23.68
59.5	2,825,187	202,277	0.0716	0.9284	22.66
60.5	2,645,660	120,513	0.0456	0.9544	21.04
61.5	2,529,519	62,286	0.0246	0.9754	20.08
62.5	2,470,734	43,786	0.0177	0.9823	19.59
63.5	2,433,909	53,231	0.0219	0.9781	19.24
64.5	2,359,125	97,943	0.0415	0.9585	18.82
65.5	2,161,250	43,139	0.0200	0.9800	18.04
66.5	2,596,750	56,687	0.0218	0.9782	17.68
67.5	2,624,036	53,759	0.0205	0.9795	17.29
68.5	1,956,245	71,876	0.0367	0.9633	16.94
69.5	1,886,609	106,325	0.0564	0.9436	16.31
70.5	1,780,951	57,281	0.0322	0.9678	15.39
71.5	1,724,602	45,151	0.0262	0.9738	14.90
72.5	1,687,590	59,520	0.0353	0.9647	14.51
73.5	1,630,227	35,522	0.0218	0.9782	14.00
74.5	1,595,516	49,747	0.0312	0.9688	13.69
75.5	1,547,952	30,116	0.0195	0.9805	13.27
76.5	1,517,803	32,988	0.0217	0.9783	13.01
77.5	1,610,158	84,655	0.0526	0.9474	12.73
78.5	1,526,187	56,374	0.0369	0.9631	12.06

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.7 CAST IRON AND WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,527,196	102,423	0.0671	0.9329	11.61	
80.5	1,424,774	93,517	0.0656	0.9344	10.83	
81.5	1,331,256	65,897	0.0495	0.9505	10.12	
82.5	1,265,360	60,477	0.0478	0.9522	9.62	
83.5	1,204,883	116,893	0.0970	0.9030	9.16	
84.5	1,087,990	79,853	0.0734	0.9266	8.27	
85.5	1,008,137	62,870	0.0624	0.9376	7.66	
86.5	945,267	38,980	0.0412	0.9588	7.19	
87.5	906,287	37,131	0.0410	0.9590	6.89	
88.5	869,156	43,554	0.0501	0.9499	6.61	
89.5	825,602	36,633	0.0444	0.9556	6.28	
90.5	783,685	29,245	0.0373	0.9627	6.00	
91.5	754,440	30,433	0.0403	0.9597	5.77	
92.5	724,007	48,354	0.0668	0.9332	5.54	
93.5	675,654	36,671	0.0543	0.9457	5.17	
94.5	638,983	29,584	0.0463	0.9537	4.89	
95.5	609,399	35,703	0.0586	0.9414	4.66	
96.5	573,696	23,659	0.0412	0.9588	4.39	
97.5	550,037	50,831	0.0924	0.9076	4.21	
98.5	499,206	39,881	0.0799	0.9201	3.82	
99.5	459,325	243,098	0.5293	0.4707	3.52	
100.5	216,227	21,808	0.1009	0.8991	1.65	
101.5	194,419	15,022	0.0773	0.9227	1.49	
102.5	179,397	22,052	0.1229	0.8771	1.37	
103.5	157,345	27,311	0.1736	0.8264	1.20	
104.5	130,033	31,377	0.2413	0.7587	1.00	
105.5	98,657	8,300	0.0841	0.9159	0.76	
106.5	90,357	13,161	0.1457	0.8543	0.69	
107.5	77,195	19,079	0.2471	0.7529	0.59	
108.5	58,117	13,211	0.2273	0.7727	0.44	
109.5	44,906	21,149	0.4710	0.5290	0.34	
110.5	23,756	9,220	0.3881	0.6119	0.18	
111.5	14,536	233	0.0160	0.9840	0.11	
112.5	14,303	3,091	0.2161	0.7839	0.11	
113.5	11,212	1,481	0.1321	0.8679	0.09	
114.5	9,731	3,520	0.3617	0.6383	0.07	
115.5	6,211	1,498	0.2412	0.7588	0.05	
116.5	4,713		0.0000	1.0000	0.04	
117.5	4,713	92	0.0196	0.9804	0.04	
118.5	4,621	1,297	0.2807	0.7193	0.04	

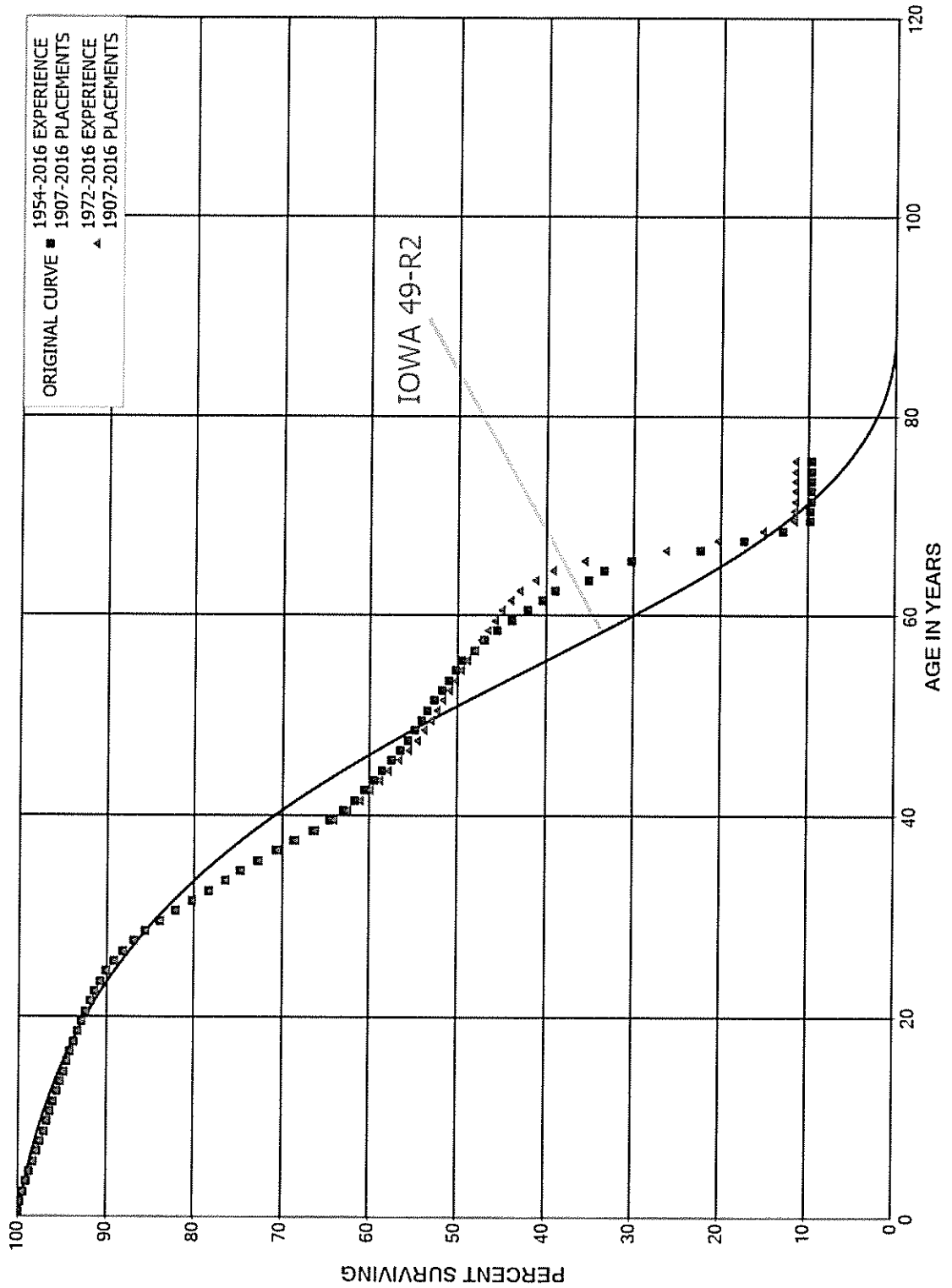
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.7 CAST IRON AND WROUGHT IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1874-1979			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	3,324		0.0000	1.0000	0.03
120.5	3,324	2,588	0.7786	0.2214	0.03
121.5	736	736	1.0000		0.01
122.5					

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 380.0 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	281,209,903	3,667	0.0000	1.0000	100.00
0.5	280,955,598	735,883	0.0026	0.9974	100.00
1.5	274,769,851	807,518	0.0029	0.9971	99.74
2.5	268,512,040	877,173	0.0033	0.9967	99.44
3.5	261,956,155	997,598	0.0038	0.9962	99.12
4.5	256,799,657	1,137,309	0.0044	0.9956	98.74
5.5	251,318,287	1,090,172	0.0043	0.9957	98.30
6.5	246,230,338	994,376	0.0040	0.9960	97.88
7.5	240,157,148	916,785	0.0038	0.9962	97.48
8.5	235,089,830	916,467	0.0039	0.9961	97.11
9.5	229,180,194	840,336	0.0037	0.9963	96.73
10.5	220,669,727	828,681	0.0038	0.9962	96.38
11.5	215,405,197	882,527	0.0041	0.9959	96.02
12.5	209,747,246	817,041	0.0039	0.9961	95.62
13.5	203,980,373	846,918	0.0042	0.9958	95.25
14.5	198,262,018	737,954	0.0037	0.9963	94.85
15.5	191,365,824	764,377	0.0040	0.9960	94.50
16.5	183,537,821	761,096	0.0041	0.9959	94.12
17.5	175,571,620	878,212	0.0050	0.9950	93.73
18.5	165,497,381	746,375	0.0045	0.9955	93.26
19.5	154,252,249	768,153	0.0050	0.9950	92.84
20.5	143,827,174	815,376	0.0057	0.9943	92.38
21.5	133,518,008	745,751	0.0056	0.9944	91.86
22.5	121,836,884	754,724	0.0062	0.9938	91.34
23.5	110,859,066	883,903	0.0080	0.9920	90.78
24.5	101,442,188	975,035	0.0096	0.9904	90.05
25.5	90,736,942	1,013,454	0.0112	0.9888	89.19
26.5	80,150,627	1,121,031	0.0140	0.9860	88.19
27.5	71,351,961	1,092,585	0.0153	0.9847	86.96
28.5	62,063,717	1,204,150	0.0194	0.9806	85.63
29.5	53,041,293	1,133,043	0.0214	0.9786	83.97
30.5	45,112,009	1,042,173	0.0231	0.9769	82.17
31.5	38,996,189	898,895	0.0231	0.9769	80.27
32.5	34,244,082	822,684	0.0240	0.9760	78.42
33.5	30,300,531	676,959	0.0223	0.9777	76.54
34.5	25,500,455	671,792	0.0263	0.9737	74.83
35.5	19,977,013	581,152	0.0291	0.9709	72.86
36.5	14,945,187	427,105	0.0286	0.9714	70.74
37.5	11,805,899	370,987	0.0314	0.9686	68.72
38.5	10,936,967	316,374	0.0289	0.9711	66.56

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,194,855	244,809	0.0240	0.9760	64.63	
40.5	9,821,109	209,432	0.0213	0.9787	63.08	
41.5	9,426,688	165,620	0.0176	0.9824	61.74	
42.5	8,790,132	158,698	0.0181	0.9819	60.65	
43.5	7,959,881	126,380	0.0159	0.9841	59.56	
44.5	6,773,553	125,278	0.0185	0.9815	58.61	
45.5	5,805,649	103,455	0.0178	0.9822	57.53	
46.5	4,888,606	75,671	0.0155	0.9845	56.50	
47.5	3,707,464	52,995	0.0143	0.9857	55.63	
48.5	2,868,535	37,959	0.0132	0.9868	54.83	
49.5	2,752,141	37,996	0.0138	0.9862	54.11	
50.5	2,583,802	37,842	0.0146	0.9854	53.36	
51.5	2,481,671	40,968	0.0165	0.9835	52.58	
52.5	2,404,728	33,816	0.0141	0.9859	51.71	
53.5	2,260,989	33,743	0.0149	0.9851	50.98	
54.5	2,124,492	28,317	0.0133	0.9867	50.22	
55.5	1,979,358	58,413	0.0295	0.9705	49.55	
56.5	1,829,189	44,479	0.0243	0.9757	48.09	
57.5	1,747,246	51,436	0.0294	0.9706	46.92	
58.5	1,569,007	60,393	0.0385	0.9615	45.54	
59.5	1,430,749	56,547	0.0395	0.9605	43.79	
60.5	1,246,321	49,432	0.0397	0.9603	42.06	
61.5	1,110,009	40,413	0.0364	0.9636	40.39	
62.5	958,309	94,428	0.0985	0.9015	38.92	
63.5	762,331	38,001	0.0498	0.9502	35.08	
64.5	649,970	60,529	0.0931	0.9069	33.33	
65.5	543,604	142,579	0.2623	0.7377	30.23	
66.5	381,901	86,438	0.2263	0.7737	22.30	
67.5	268,190	69,477	0.2591	0.7409	17.25	
68.5	162,356	39,106	0.2409	0.7591	12.78	
69.5	99,819	163	0.0016	0.9984	9.70	
70.5	91,511	184	0.0020	0.9980	9.69	
71.5	86,058	34	0.0004	0.9996	9.67	
72.5	80,476	34	0.0004	0.9996	9.67	
73.5	76,102	34	0.0004	0.9996	9.66	
74.5	59,473	68	0.0011	0.9989	9.66	
75.5	42,007	34	0.0008	0.9992	9.65	
76.5	30,539	11	0.0004	0.9996	9.64	
77.5	20,036	23	0.0011	0.9989	9.63	
78.5	9,628	34	0.0035	0.9965	9.62	

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,420		0.0000	1.0000	9.59
80.5	2,679		0.0000	1.0000	9.59
81.5	2,348		0.0000	1.0000	9.59
82.5	2,348		0.0000	1.0000	9.59
83.5	2,348		0.0000	1.0000	9.59
84.5	2,348		0.0000	1.0000	9.59
85.5	2,171		0.0000	1.0000	9.59
86.5	2,058		0.0000	1.0000	9.59
87.5	2,058		0.0000	1.0000	9.59
88.5	2,058		0.0000	1.0000	9.59
89.5	2,058		0.0000	1.0000	9.59
90.5	1,726		0.0000	1.0000	9.59
91.5	1,549		0.0000	1.0000	9.59
92.5	1,549		0.0000	1.0000	9.59
93.5	1,300		0.0000	1.0000	9.59
94.5	1,104		0.0000	1.0000	9.59
95.5	1,104		0.0000	1.0000	9.59
96.5	916		0.0000	1.0000	9.59
97.5	740		0.0000	1.0000	9.59
98.5	740		0.0000	1.0000	9.59
99.5	676		0.0000	1.0000	9.59
100.5	96		0.0000	1.0000	9.59
101.5	96		0.0000	1.0000	9.59
102.5	96		0.0000	1.0000	9.59
103.5					9.59

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2016

EXPERIENCE BAND 1972-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	264,091,574	3,667	0.0000	1.0000	100.00
0.5	265,276,483	730,021	0.0028	0.9972	100.00
1.5	260,354,956	806,128	0.0031	0.9969	99.72
2.5	255,529,257	874,579	0.0034	0.9966	99.41
3.5	250,139,225	996,243	0.0040	0.9960	99.07
4.5	245,961,226	1,133,188	0.0046	0.9954	98.68
5.5	241,338,565	1,086,043	0.0045	0.9955	98.23
6.5	237,080,746	991,957	0.0042	0.9958	97.78
7.5	231,733,574	913,118	0.0039	0.9961	97.37
8.5	227,628,252	914,655	0.0040	0.9960	96.99
9.5	222,719,668	839,230	0.0038	0.9962	96.60
10.5	215,077,963	826,487	0.0038	0.9962	96.24
11.5	210,443,222	882,095	0.0042	0.9958	95.87
12.5	205,464,902	800,184	0.0039	0.9961	95.46
13.5	200,256,581	845,082	0.0042	0.9958	95.09
14.5	195,061,580	735,882	0.0038	0.9962	94.69
15.5	188,797,281	759,913	0.0040	0.9960	94.33
16.5	181,557,858	760,731	0.0042	0.9958	93.95
17.5	174,094,762	877,992	0.0050	0.9950	93.56
18.5	164,380,828	744,931	0.0045	0.9955	93.09
19.5	153,328,370	768,153	0.0050	0.9950	92.67
20.5	143,047,699	815,376	0.0057	0.9943	92.20
21.5	132,839,770	745,476	0.0056	0.9944	91.68
22.5	121,242,664	754,724	0.0062	0.9938	91.16
23.5	110,332,912	883,816	0.0080	0.9920	90.60
24.5	100,957,892	974,612	0.0097	0.9903	89.87
25.5	90,269,076	1,013,156	0.0112	0.9888	89.00
26.5	79,670,279	1,120,471	0.0141	0.9859	88.00
27.5	70,858,381	1,092,255	0.0154	0.9846	86.77
28.5	61,527,991	1,203,929	0.0196	0.9804	85.43
29.5	52,493,344	1,132,574	0.0216	0.9784	83.76
30.5	44,560,248	1,042,142	0.0234	0.9766	81.95
31.5	38,443,376	898,866	0.0234	0.9766	80.03
32.5	33,694,367	822,684	0.0244	0.9756	78.16
33.5	29,750,842	676,774	0.0227	0.9773	76.25
34.5	24,953,577	671,053	0.0269	0.9731	74.52
35.5	19,436,218	581,098	0.0299	0.9701	72.51
36.5	14,407,463	426,998	0.0296	0.9704	70.35
37.5	11,255,539	370,987	0.0330	0.9670	68.26
38.5	10,378,151	316,374	0.0305	0.9695	66.01

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,628,855	244,613	0.0254	0.9746	64.00
40.5	9,249,351	208,853	0.0226	0.9774	62.37
41.5	8,860,646	165,575	0.0187	0.9813	60.97
42.5	8,258,444	158,698	0.0192	0.9808	59.83
43.5	7,452,711	126,195	0.0169	0.9831	58.68
44.5	6,297,096	125,278	0.0199	0.9801	57.68
45.5	5,041,404	103,447	0.0205	0.9795	56.54
46.5	4,167,295	70,188	0.0168	0.9832	55.38
47.5	3,041,251	46,902	0.0154	0.9846	54.44
48.5	2,268,300	31,511	0.0139	0.9861	53.60
49.5	2,201,331	30,343	0.0138	0.9862	52.86
50.5	2,071,848	26,552	0.0128	0.9872	52.13
51.5	2,009,458	30,514	0.0152	0.9848	51.46
52.5	1,964,918	23,993	0.0122	0.9878	50.68
53.5	1,842,231	23,228	0.0126	0.9874	50.06
54.5	1,725,896	25,947	0.0150	0.9850	49.43
55.5	1,601,499	26,406	0.0165	0.9835	48.69
56.5	1,496,938	23,522	0.0157	0.9843	47.88
57.5	1,449,957	24,051	0.0166	0.9834	47.13
58.5	1,320,775	22,272	0.0169	0.9831	46.35
59.5	1,245,886	21,266	0.0171	0.9829	45.57
60.5	1,109,542	23,716	0.0214	0.9786	44.79
61.5	1,008,717	22,173	0.0220	0.9780	43.83
62.5	880,055	37,045	0.0421	0.9579	42.87
63.5	762,331	38,001	0.0498	0.9502	41.07
64.5	649,970	60,529	0.0931	0.9069	39.02
65.5	543,604	142,579	0.2623	0.7377	35.38
66.5	381,901	86,438	0.2263	0.7737	26.10
67.5	268,190	69,477	0.2591	0.7409	20.20
68.5	162,356	39,106	0.2409	0.7591	14.96
69.5	99,819	163	0.0016	0.9984	11.36
70.5	91,511	184	0.0020	0.9980	11.34
71.5	86,058	34	0.0004	0.9996	11.32
72.5	80,476	34	0.0004	0.9996	11.31
73.5	76,102	34	0.0004	0.9996	11.31
74.5	59,473	68	0.0011	0.9989	11.30
75.5	42,007	34	0.0008	0.9992	11.29
76.5	30,539	11	0.0004	0.9996	11.28
77.5	20,036	23	0.0011	0.9989	11.28
78.5	9,628	34	0.0035	0.9965	11.27

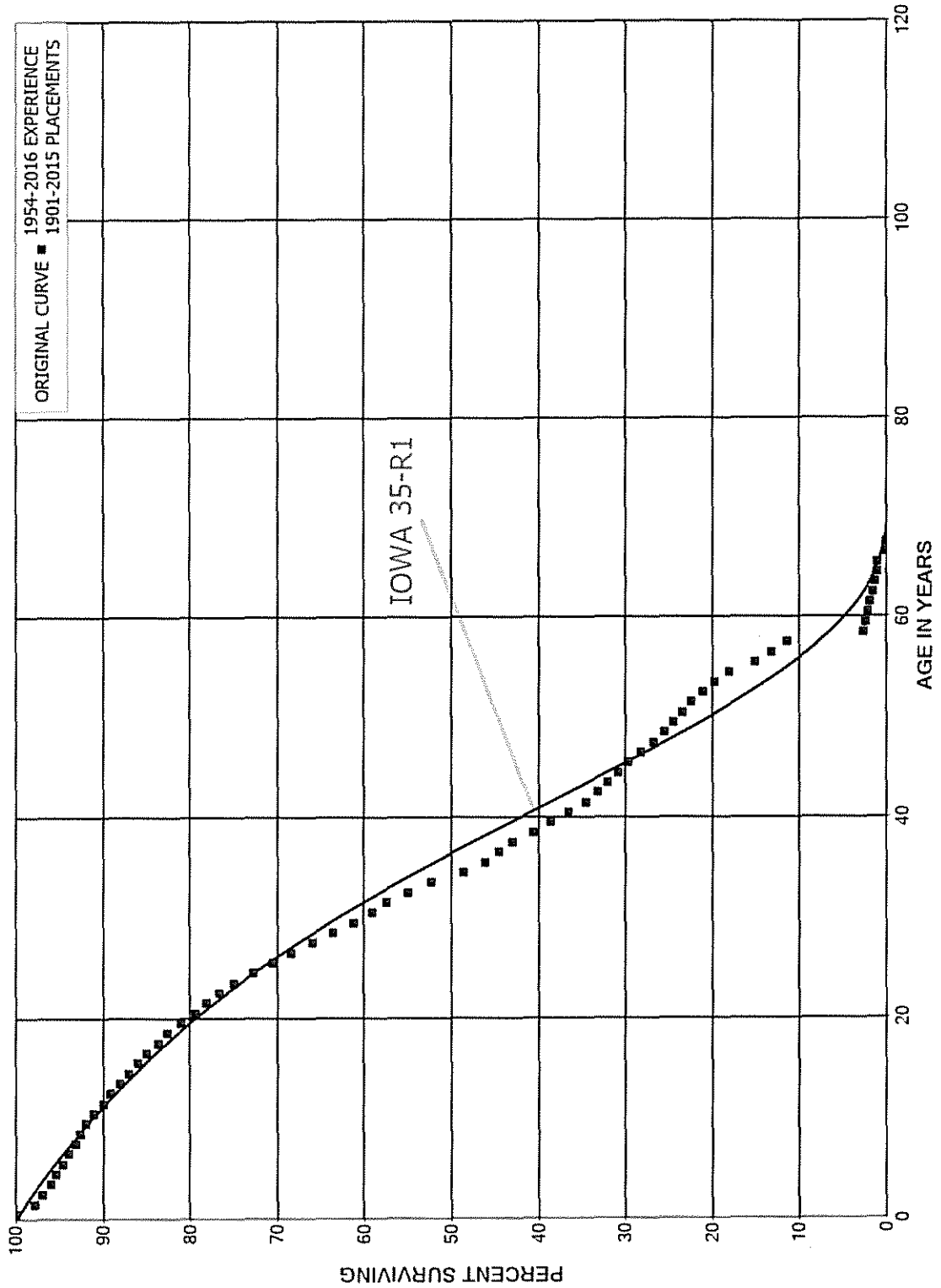
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,420		0.0000	1.0000	11.23
80.5	2,679		0.0000	1.0000	11.23
81.5	2,348		0.0000	1.0000	11.23
82.5	2,348		0.0000	1.0000	11.23
83.5	2,348		0.0000	1.0000	11.23
84.5	2,348		0.0000	1.0000	11.23
85.5	2,171		0.0000	1.0000	11.23
86.5	2,058		0.0000	1.0000	11.23
87.5	2,058		0.0000	1.0000	11.23
88.5	2,058		0.0000	1.0000	11.23
89.5	2,058		0.0000	1.0000	11.23
90.5	1,726		0.0000	1.0000	11.23
91.5	1,549		0.0000	1.0000	11.23
92.5	1,549		0.0000	1.0000	11.23
93.5	1,300		0.0000	1.0000	11.23
94.5	1,104		0.0000	1.0000	11.23
95.5	1,104		0.0000	1.0000	11.23
96.5	916		0.0000	1.0000	11.23
97.5	740		0.0000	1.0000	11.23
98.5	740		0.0000	1.0000	11.23
99.5	676		0.0000	1.0000	11.23
100.5	96		0.0000	1.0000	11.23
101.5	96		0.0000	1.0000	11.23
102.5	96		0.0000	1.0000	11.23
103.5					11.23

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,230,658	18,997	0.0003	0.9997	100.00
0.5	62,360,424	1,301,314	0.0209	0.9791	99.97
1.5	59,815,664	603,587	0.0101	0.9899	97.88
2.5	57,937,458	584,242	0.0101	0.9899	96.90
3.5	55,900,653	329,859	0.0059	0.9941	95.92
4.5	54,262,854	409,400	0.0075	0.9925	95.35
5.5	53,313,614	378,116	0.0071	0.9929	94.63
6.5	51,787,738	425,072	0.0082	0.9918	93.96
7.5	51,030,098	340,301	0.0067	0.9933	93.19
8.5	50,139,913	332,968	0.0066	0.9934	92.57
9.5	48,106,299	486,769	0.0101	0.9899	91.95
10.5	45,612,937	518,866	0.0114	0.9886	91.02
11.5	42,782,126	398,336	0.0093	0.9907	89.99
12.5	40,364,802	510,463	0.0126	0.9874	89.15
13.5	38,597,341	433,741	0.0112	0.9888	88.02
14.5	37,437,448	464,441	0.0124	0.9876	87.03
15.5	35,553,056	416,072	0.0117	0.9883	85.95
16.5	34,306,975	538,035	0.0157	0.9843	84.95
17.5	32,094,612	387,927	0.0121	0.9879	83.62
18.5	30,629,272	582,795	0.0190	0.9810	82.61
19.5	28,660,035	582,874	0.0203	0.9797	81.03
20.5	26,727,641	413,651	0.0155	0.9845	79.39
21.5	25,161,462	486,148	0.0193	0.9807	78.16
22.5	23,539,636	528,477	0.0225	0.9775	76.65
23.5	22,174,681	640,997	0.0289	0.9711	74.93
24.5	21,006,605	645,570	0.0307	0.9693	72.76
25.5	19,733,017	588,094	0.0298	0.9702	70.52
26.5	18,284,182	674,549	0.0369	0.9631	68.42
27.5	16,954,598	579,154	0.0342	0.9658	65.90
28.5	15,612,769	614,029	0.0393	0.9607	63.65
29.5	14,523,787	481,763	0.0332	0.9668	61.14
30.5	13,357,491	383,903	0.0287	0.9713	59.12
31.5	12,672,688	535,482	0.0423	0.9577	57.42
32.5	11,956,136	591,565	0.0495	0.9505	54.99
33.5	11,164,240	791,691	0.0709	0.9291	52.27
34.5	9,916,684	494,947	0.0499	0.9501	48.56
35.5	8,367,076	297,753	0.0356	0.9644	46.14
36.5	7,610,452	265,680	0.0349	0.9651	44.50
37.5	6,696,018	361,218	0.0539	0.9461	42.94
38.5	6,337,758	308,549	0.0487	0.9513	40.63

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,955,790	329,359	0.0553	0.9447	38.65
40.5	5,325,590	288,417	0.0542	0.9458	36.51
41.5	5,013,598	195,124	0.0389	0.9611	34.53
42.5	4,535,643	161,498	0.0356	0.9644	33.19
43.5	4,291,567	167,815	0.0391	0.9609	32.01
44.5	3,887,280	144,162	0.0371	0.9629	30.76
45.5	3,367,175	167,128	0.0496	0.9504	29.62
46.5	2,879,607	142,097	0.0493	0.9507	28.15
47.5	1,996,321	93,091	0.0466	0.9534	26.76
48.5	1,616,297	66,637	0.0412	0.9588	25.51
49.5	1,186,794	49,945	0.0421	0.9579	24.46
50.5	903,287	41,178	0.0456	0.9544	23.43
51.5	637,302	36,539	0.0573	0.9427	22.36
52.5	381,362	24,828	0.0651	0.9349	21.08
53.5	186,402	15,869	0.0851	0.9149	19.71
54.5	59,856	9,712	0.1623	0.8377	18.03
55.5	41,332	5,131	0.1242	0.8758	15.10
56.5	26,163	3,938	0.1505	0.8495	13.23
57.5	16,335	12,582	0.7703	0.2297	11.24
58.5	3,567	242	0.0677	0.9323	2.58
59.5	3,178	331	0.1040	0.8960	2.41
60.5	2,739	298	0.1087	0.8913	2.16
61.5	2,387	386	0.1617	0.8383	1.92
62.5	1,816	267	0.1469	0.8531	1.61
63.5	1,549	374	0.2414	0.7586	1.37
64.5	1,175		0.0000	1.0000	1.04
65.5	1,175	1,125	0.9574	0.0426	1.04
66.5	50		0.0000	1.0000	0.04
67.5	10		0.0000	1.0000	0.04
68.5	10		0.0000	1.0000	0.04
69.5	10		0.0000	1.0000	0.04
70.5	10		0.0000	1.0000	0.04
71.5	10		0.0000	1.0000	0.04
72.5	10		0.0000	1.0000	0.04
73.5	10		0.0000	1.0000	0.04
74.5	10		0.0000	1.0000	0.04
75.5	10		0.0000	1.0000	0.04
76.5	10		0.0000	1.0000	0.04
77.5	10		0.0000	1.0000	0.04
78.5	10		0.0000	1.0000	0.04

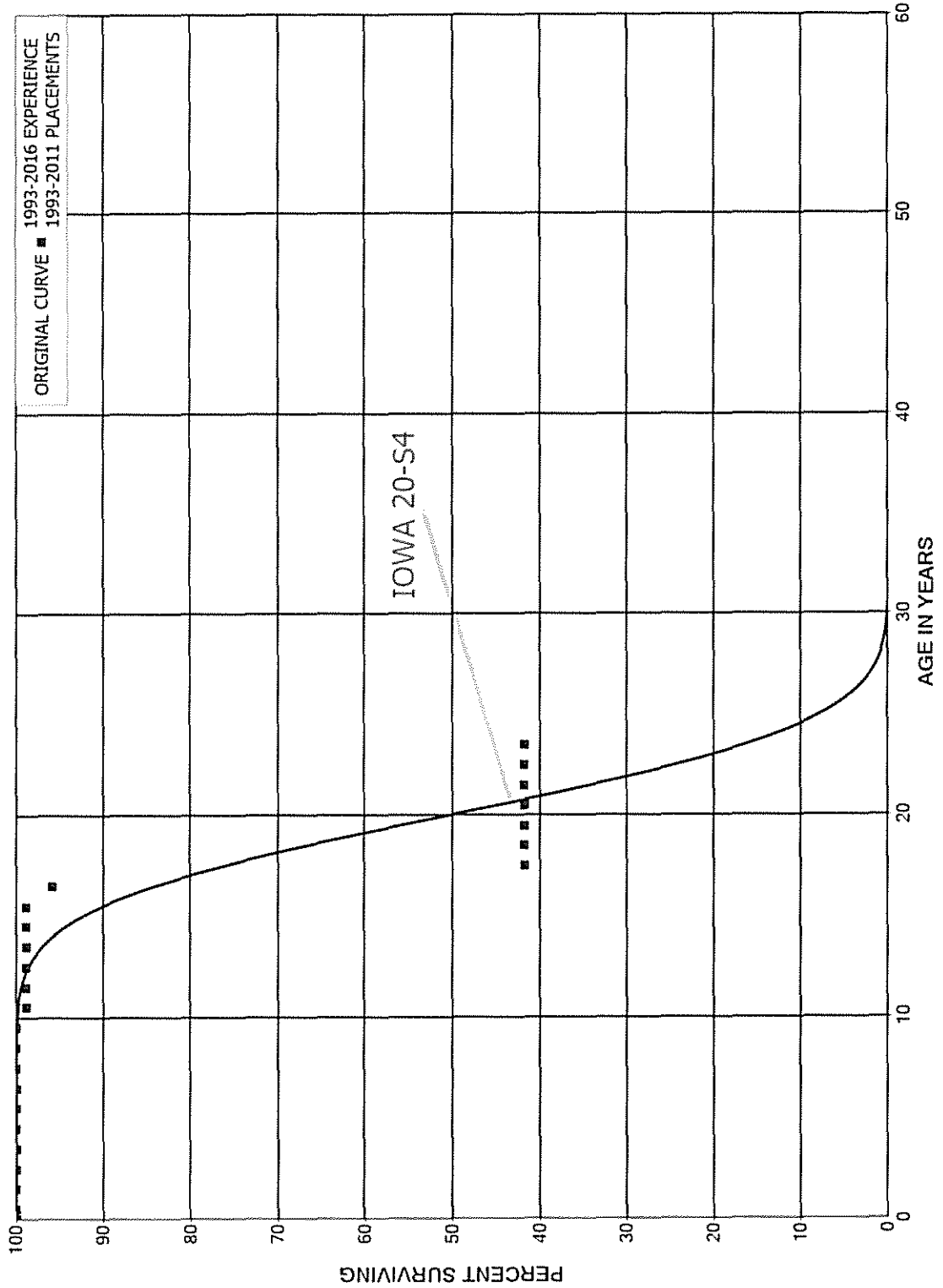
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10		0.0000	1.0000	0.04
80.5	10		0.0000	1.0000	0.04
81.5	10		0.0000	1.0000	0.04
82.5	10		0.0000	1.0000	0.04
83.5	10		0.0000	1.0000	0.04
84.5	10		0.0000	1.0000	0.04
85.5	10		0.0000	1.0000	0.04
86.5	10		0.0000	1.0000	0.04
87.5	10		0.0000	1.0000	0.04
88.5	10		0.0000	1.0000	0.04
89.5	10		0.0000	1.0000	0.04
90.5	10		0.0000	1.0000	0.04
91.5	10		0.0000	1.0000	0.04
92.5	10		0.0000	1.0000	0.04
93.5	10		0.0000	1.0000	0.04
94.5	10		0.0000	1.0000	0.04
95.5	10		0.0000	1.0000	0.04
96.5	10		0.0000	1.0000	0.04
97.5	10		0.0000	1.0000	0.04
98.5	10		0.0000	1.0000	0.04
99.5	10		0.0000	1.0000	0.04
100.5	10		0.0000	1.0000	0.04
101.5	10		0.0000	1.0000	0.04
102.5	10		0.0000	1.0000	0.04
103.5	10		0.0000	1.0000	0.04
104.5	10		0.0000	1.0000	0.04
105.5	10		0.0000	1.0000	0.04
106.5					0.04

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



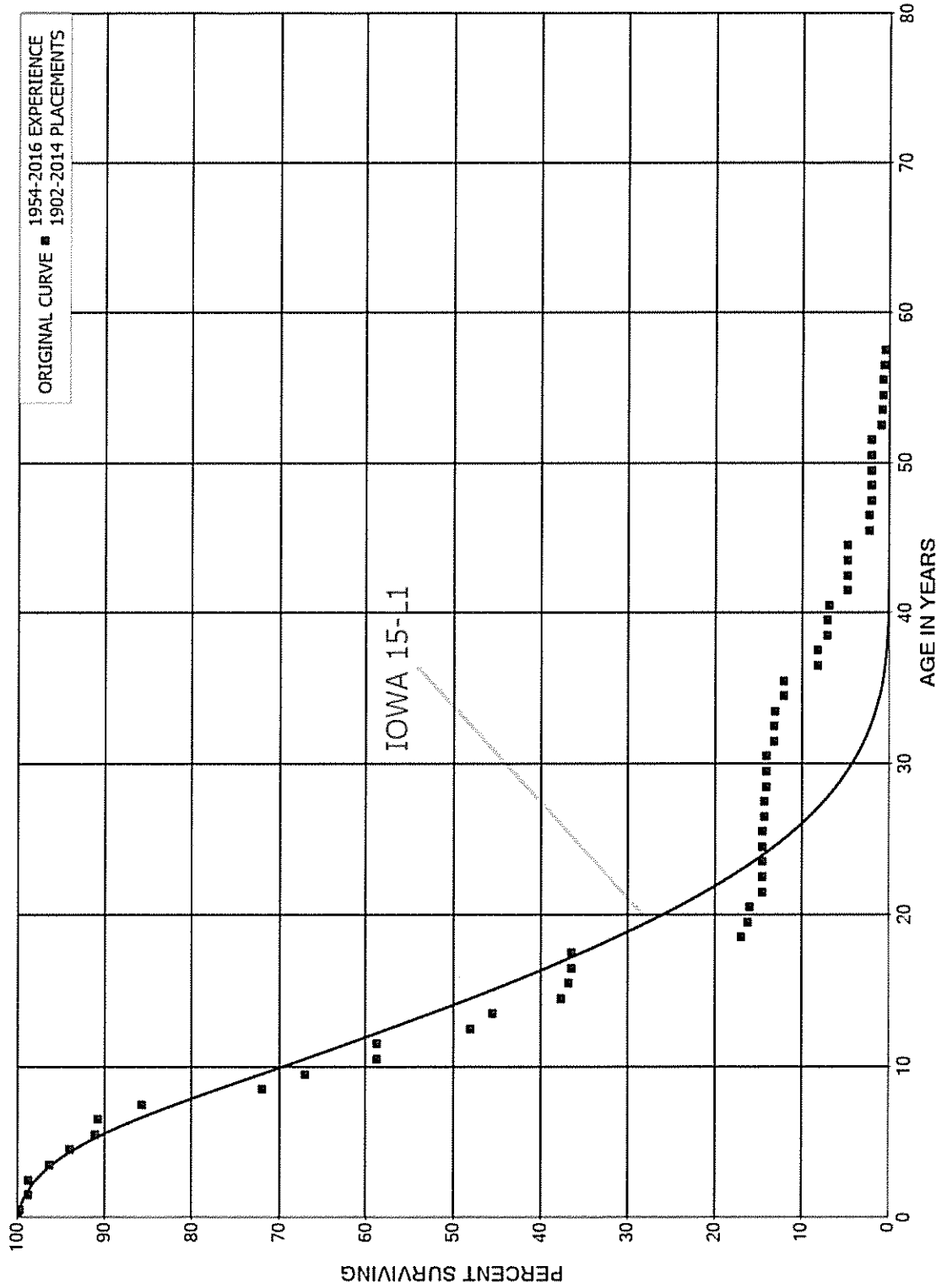
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2011			EXPERIENCE BAND 1993-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	644,688		0.0000	1.0000	100.00
0.5	644,688		0.0000	1.0000	100.00
1.5	644,688		0.0000	1.0000	100.00
2.5	644,688		0.0000	1.0000	100.00
3.5	644,688		0.0000	1.0000	100.00
4.5	644,688		0.0000	1.0000	100.00
5.5	495,177		0.0000	1.0000	100.00
6.5	495,177		0.0000	1.0000	100.00
7.5	495,177		0.0000	1.0000	100.00
8.5	495,177		0.0000	1.0000	100.00
9.5	495,177	5,962	0.0120	0.9880	100.00
10.5	489,215		0.0000	1.0000	98.80
11.5	489,215		0.0000	1.0000	98.80
12.5	489,215		0.0000	1.0000	98.80
13.5	489,215		0.0000	1.0000	98.80
14.5	489,215		0.0000	1.0000	98.80
15.5	489,215	14,917	0.0305	0.9695	98.80
16.5	474,299	267,447	0.5639	0.4361	95.78
17.5	206,851		0.0000	1.0000	41.77
18.5	206,851		0.0000	1.0000	41.77
19.5	206,851		0.0000	1.0000	41.77
20.5	204,378		0.0000	1.0000	41.77
21.5	204,378		0.0000	1.0000	41.77
22.5	166,752		0.0000	1.0000	41.77
23.5					41.77

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 387.0 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2014

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	409,251	1,133	0.0028	0.9972	100.00
0.5	411,447	4,051	0.0098	0.9902	99.72
1.5	418,471		0.0000	1.0000	98.74
2.5	283,743	7,141	0.0252	0.9748	98.74
3.5	256,760	6,245	0.0243	0.9757	96.26
4.5	276,541	8,497	0.0307	0.9693	93.92
5.5	284,925	1,107	0.0039	0.9961	91.03
6.5	312,987	16,930	0.0541	0.9459	90.68
7.5	296,057	47,595	0.1608	0.8392	85.77
8.5	249,149	16,881	0.0678	0.9322	71.98
9.5	236,769	29,676	0.1253	0.8747	67.11
10.5	213,299	0	0.0000	1.0000	58.69
11.5	216,779	39,253	0.1811	0.8189	58.69
12.5	177,526	9,404	0.0530	0.9470	48.07
13.5	169,500	29,243	0.1725	0.8275	45.52
14.5	140,257	3,480	0.0248	0.9752	37.67
15.5	136,777	1,254	0.0092	0.9908	36.73
16.5	135,880	55	0.0004	0.9996	36.40
17.5	135,074	72,141	0.5341	0.4659	36.38
18.5	63,562	2,880	0.0453	0.9547	16.95
19.5	63,354	986	0.0156	0.9844	16.18
20.5	62,369	5,581	0.0895	0.9105	15.93
21.5	57,857		0.0000	1.0000	14.51
22.5	58,593		0.0000	1.0000	14.51
23.5	58,593		0.0000	1.0000	14.51
24.5	58,920		0.0000	1.0000	14.51
25.5	58,920	736	0.0125	0.9875	14.51
26.5	58,184		0.0000	1.0000	14.32
27.5	92,569	1,377	0.0149	0.9851	14.32
28.5	91,192		0.0000	1.0000	14.11
29.5	100,952		0.0000	1.0000	14.11
30.5	100,952	6,482	0.0642	0.9358	14.11
31.5	82,307		0.0000	1.0000	13.20
32.5	125,746	1,389	0.0110	0.9890	13.20
33.5	124,357	9,638	0.0775	0.9225	13.06
34.5	114,719		0.0000	1.0000	12.05
35.5	114,719	36,491	0.3181	0.6819	12.05
36.5	81,497		0.0000	1.0000	8.21
37.5	97,891	13,224	0.1351	0.8649	8.21
38.5	84,667		0.0000	1.0000	7.11

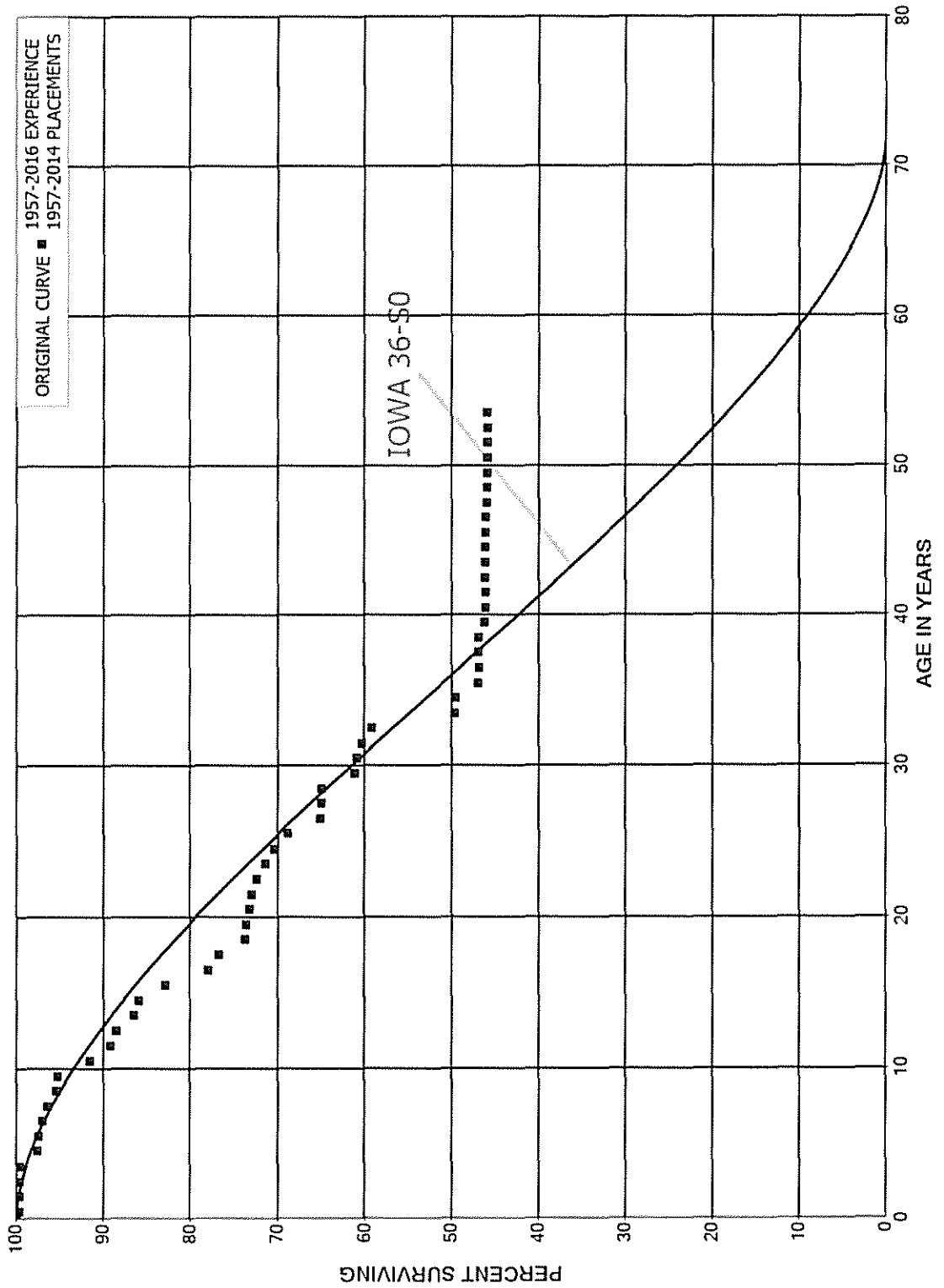
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2014			EXPERIENCE BAND 1954-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	84,667	3,270	0.0386	0.9614	7.11	
40.5	48,621	14,689	0.3021	0.6979	6.83	
41.5	33,932		0.0000	1.0000	4.77	
42.5	33,932		0.0000	1.0000	4.77	
43.5	35,376	672	0.0190	0.9810	4.77	
44.5	34,704	17,658	0.5088	0.4912	4.68	
45.5	17,046		0.0000	1.0000	2.30	
46.5	17,046	1,444	0.0847	0.9153	2.30	
47.5	23,523		0.0000	1.0000	2.10	
48.5	23,523	890	0.0379	0.9621	2.10	
49.5	26,838		0.0000	1.0000	2.02	
50.5	26,042		0.0000	1.0000	2.02	
51.5	26,643	14,462	0.5428	0.4572	2.02	
52.5	12,976	1,873	0.1443	0.8557	0.92	
53.5	11,103	1,502	0.1353	0.8647	0.79	
54.5	9,601		0.0000	1.0000	0.68	
55.5	9,601	601	0.0626	0.9374	0.68	
56.5	9,000	2,319	0.2576	0.7424	0.64	
57.5	6,682		0.0000	1.0000	0.48	
58.5	6,682		0.0000	1.0000	0.48	
59.5	6,682		0.0000	1.0000	0.48	
60.5	6,682	1,854	0.2774	0.7226	0.48	
61.5	4,828		0.0000	1.0000	0.34	
62.5	4,828		0.0000	1.0000	0.34	
63.5	4,828		0.0000	1.0000	0.34	
64.5	4,828		0.0000	1.0000	0.34	
65.5	4,828	2,510	0.5198	0.4802	0.34	
66.5	3,767		0.0000	1.0000	0.17	
67.5	3,767	1,449	0.3847	0.6153	0.17	
68.5	2,318		0.0000	1.0000	0.10	
69.5	2,318		0.0000	1.0000	0.10	
70.5	2,318		0.0000	1.0000	0.10	
71.5	2,318		0.0000	1.0000	0.10	
72.5	2,318		0.0000	1.0000	0.10	
73.5	2,318		0.0000	1.0000	0.10	
74.5	2,318		0.0000	1.0000	0.10	
75.5	2,318		0.0000	1.0000	0.10	
76.5	2,318		0.0000	1.0000	0.10	
77.5	2,318		0.0000	1.0000	0.10	
78.5	2,318	2,318	1.0000		0.10	
79.5						

CITIZENS ENERGY GROUP
GAS OPERATIONS
ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014

EXPERIENCE BAND 1957-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,023,143	78,737	0.0037	0.9963	100.00
0.5	20,927,506	2,400	0.0001	0.9999	99.63
1.5	20,094,999	5,124	0.0003	0.9997	99.61
2.5	16,866,206	17,452	0.0010	0.9990	99.59
3.5	13,253,831	262,735	0.0198	0.9802	99.49
4.5	12,891,068	10,174	0.0008	0.9992	97.51
5.5	12,229,707	53,583	0.0044	0.9956	97.44
6.5	12,167,563	83,300	0.0068	0.9932	97.01
7.5	12,084,263	118,659	0.0098	0.9902	96.35
8.5	11,743,506	32,658	0.0028	0.9972	95.40
9.5	11,311,311	434,897	0.0384	0.9616	95.13
10.5	10,866,319	278,685	0.0256	0.9744	91.48
11.5	10,465,091	68,267	0.0065	0.9935	89.13
12.5	9,751,112	228,918	0.0235	0.9765	88.55
13.5	9,434,449	60,109	0.0064	0.9936	86.47
14.5	9,211,281	325,029	0.0353	0.9647	85.92
15.5	8,559,502	507,819	0.0593	0.9407	82.89
16.5	7,159,467	115,892	0.0162	0.9838	77.97
17.5	7,032,734	272,341	0.0387	0.9613	76.71
18.5	6,722,125	14,482	0.0022	0.9978	73.74
19.5	6,493,887	36,243	0.0056	0.9944	73.58
20.5	1,806,105	6,198	0.0034	0.9966	73.17
21.5	1,786,082	13,880	0.0078	0.9922	72.92
22.5	1,768,791	22,611	0.0128	0.9872	72.35
23.5	1,746,180	26,080	0.0149	0.9851	71.43
24.5	1,720,100	36,853	0.0214	0.9786	70.36
25.5	1,683,247	91,454	0.0543	0.9457	68.85
26.5	1,591,793	4,163	0.0026	0.9974	65.11
27.5	1,587,630	424	0.0003	0.9997	64.94
28.5	1,569,853	89,316	0.0569	0.9431	64.92
29.5	1,480,537	5,385	0.0036	0.9964	61.23
30.5	1,475,152	18,508	0.0125	0.9875	61.01
31.5	1,456,644	26,660	0.0183	0.9817	60.24
32.5	1,429,984	230,338	0.1611	0.8389	59.14
33.5	1,197,679	3,299	0.0028	0.9972	49.61
34.5	1,193,614	62,095	0.0520	0.9480	49.48
35.5	1,131,519	463	0.0004	0.9996	46.90
36.5	1,131,056	494	0.0004	0.9996	46.88
37.5	1,130,561		0.0000	1.0000	46.86
38.5	1,128,361	16,283	0.0144	0.9856	46.86

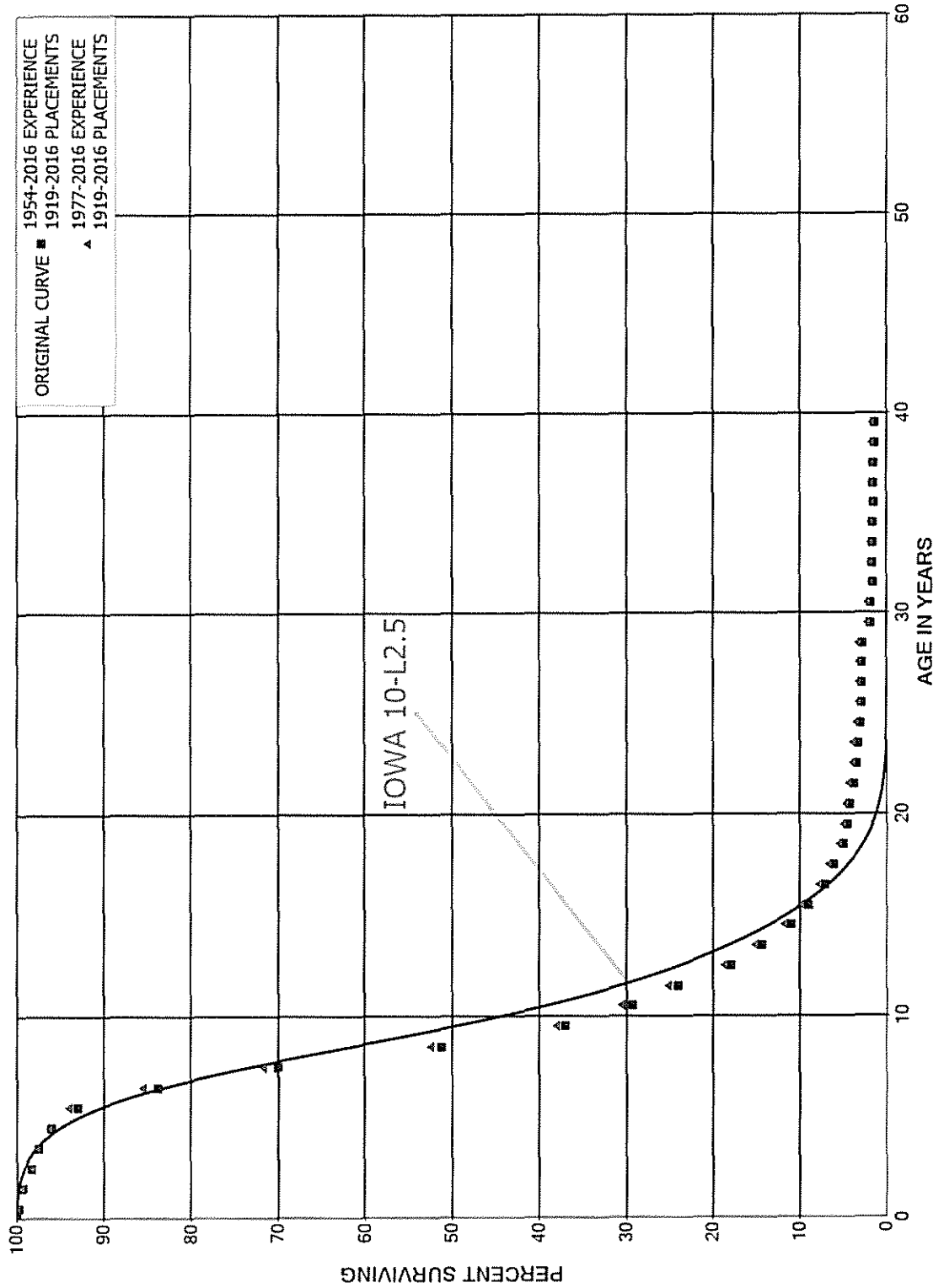
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1957-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,112,078	1,699	0.0015	0.9985	46.19	
40.5	1,109,668		0.0000	1.0000	46.12	
41.5	1,109,668	847	0.0008	0.9992	46.12	
42.5	1,108,821		0.0000	1.0000	46.08	
43.5	1,108,821		0.0000	1.0000	46.08	
44.5	1,108,821		0.0000	1.0000	46.08	
45.5	1,108,821		0.0000	1.0000	46.08	
46.5	1,108,821	4,567	0.0041	0.9959	46.08	
47.5	1,104,254	609	0.0006	0.9994	45.89	
48.5	1,103,645	477	0.0004	0.9996	45.86	
49.5	1,101,998		0.0000	1.0000	45.85	
50.5	1,098,534		0.0000	1.0000	45.85	
51.5	1,098,534		0.0000	1.0000	45.85	
52.5	1,098,534		0.0000	1.0000	45.85	
53.5					45.85	

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2016

EXPERIENCE BAND 1954-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,583,644	86,503	0.0027	0.9973	100.00
0.5	31,785,123	128,877	0.0041	0.9959	99.73
1.5	30,965,867	340,494	0.0110	0.9890	99.33
2.5	29,952,611	245,812	0.0082	0.9918	98.24
3.5	28,931,808	450,014	0.0156	0.9844	97.43
4.5	27,929,826	872,420	0.0312	0.9688	95.92
5.5	26,461,849	2,574,354	0.0973	0.9027	92.92
6.5	23,416,848	3,893,599	0.1663	0.8337	83.88
7.5	18,717,398	5,030,318	0.2688	0.7312	69.93
8.5	12,752,817	3,541,266	0.2777	0.7223	51.14
9.5	8,595,967	1,772,897	0.2062	0.7938	36.94
10.5	6,601,156	1,215,490	0.1841	0.8159	29.32
11.5	5,101,223	1,294,335	0.2537	0.7463	23.92
12.5	3,678,092	724,071	0.1969	0.8031	17.85
13.5	2,692,776	645,529	0.2397	0.7603	14.34
14.5	2,028,096	367,903	0.1814	0.8186	10.90
15.5	1,601,207	335,918	0.2098	0.7902	8.92
16.5	1,244,155	176,111	0.1416	0.8584	7.05
17.5	1,068,154	202,840	0.1899	0.8101	6.05
18.5	664,109	53,100	0.0800	0.9200	4.90
19.5	565,929	40,472	0.0715	0.9285	4.51
20.5	525,457	51,483	0.0980	0.9020	4.19
21.5	452,832	50,129	0.1107	0.8893	3.78
22.5	402,704	4,251	0.0106	0.9894	3.36
23.5	300,563	31,599	0.1051	0.8949	3.32
24.5	241,022	13,785	0.0572	0.9428	2.98
25.5	227,237	343	0.0015	0.9985	2.80
26.5	226,893		0.0000	1.0000	2.80
27.5	226,893	2,275	0.0100	0.9900	2.80
28.5	120,335	40,515	0.3367	0.6633	2.77
29.5	80,987		0.0000	1.0000	1.84
30.5	80,987	10,232	0.1263	0.8737	1.84
31.5	70,755		0.0000	1.0000	1.61
32.5	70,755		0.0000	1.0000	1.61
33.5	63,977	1,234	0.0193	0.9807	1.61
34.5	56,196	3,439	0.0612	0.9388	1.58
35.5	52,757	110	0.0021	0.9979	1.48
36.5	49,968		0.0000	1.0000	1.48
37.5	49,968	1,166	0.0233	0.9767	1.48
38.5	48,802		0.0000	1.0000	1.44

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2016			EXPERIENCE BAND 1954-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,802		0.0000	1.0000	1.44
40.5	48,802		0.0000	1.0000	1.44
41.5	48,802		0.0000	1.0000	1.44
42.5	48,802		0.0000	1.0000	1.44
43.5	48,802		0.0000	1.0000	1.44
44.5	48,802		0.0000	1.0000	1.44
45.5	48,802		0.0000	1.0000	1.44
46.5	48,802		0.0000	1.0000	1.44
47.5	48,802		0.0000	1.0000	1.44
48.5	48,802	47,802	0.9795	0.0205	1.44
49.5	1,000		0.0000	1.0000	0.03
50.5	1,000		0.0000	1.0000	0.03
51.5	1,000		0.0000	1.0000	0.03
52.5	1,000		0.0000	1.0000	0.03
53.5	1,000		0.0000	1.0000	0.03
54.5	1,000		0.0000	1.0000	0.03
55.5	1,000		0.0000	1.0000	0.03
56.5	1,000		0.0000	1.0000	0.03
57.5	1,000		0.0000	1.0000	0.03
58.5	1,000		0.0000	1.0000	0.03
59.5					0.03

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2016

EXPERIENCE BAND 1977-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,826,242	84,559	0.0029	0.9971	100.00
0.5	28,276,334	122,224	0.0043	0.9957	99.71
1.5	27,535,216	321,934	0.0117	0.9883	99.28
2.5	26,644,737	189,062	0.0071	0.9929	98.11
3.5	25,801,220	352,676	0.0137	0.9863	97.42
4.5	25,109,030	584,707	0.0233	0.9767	96.09
5.5	24,095,982	2,170,132	0.0901	0.9099	93.85
6.5	21,642,059	3,528,702	0.1630	0.8370	85.40
7.5	17,439,574	4,671,133	0.2678	0.7322	71.47
8.5	11,914,725	3,308,273	0.2777	0.7223	52.33
9.5	8,072,444	1,578,559	0.1955	0.8045	37.80
10.5	6,291,742	1,122,966	0.1785	0.8215	30.41
11.5	4,889,928	1,262,037	0.2581	0.7419	24.98
12.5	3,492,519	683,065	0.1956	0.8044	18.53
13.5	2,546,552	566,507	0.2225	0.7775	14.91
14.5	1,958,241	341,822	0.1746	0.8254	11.59
15.5	1,557,433	322,956	0.2074	0.7926	9.57
16.5	1,213,342	171,077	0.1410	0.8590	7.58
17.5	1,042,266	198,142	0.1901	0.8099	6.52
18.5	643,178	51,705	0.0804	0.9196	5.28
19.5	547,556	35,225	0.0643	0.9357	4.85
20.5	512,891	43,118	0.0841	0.9159	4.54
21.5	448,632	50,129	0.1117	0.8883	4.16
22.5	398,503	2,426	0.0061	0.9939	3.69
23.5	299,561	30,708	0.1025	0.8975	3.67
24.5	240,911	13,785	0.0572	0.9428	3.29
25.5	227,127	343	0.0015	0.9985	3.11
26.5	226,783		0.0000	1.0000	3.10
27.5	226,783	2,275	0.0100	0.9900	3.10
28.5	120,225	40,515	0.3370	0.6630	3.07
29.5	79,711		0.0000	1.0000	2.04
30.5	79,711	10,232	0.1284	0.8716	2.04
31.5	69,479		0.0000	1.0000	1.77
32.5	69,479		0.0000	1.0000	1.77
33.5	62,700	1,234	0.0197	0.9803	1.77
34.5	54,920	3,439	0.0626	0.9374	1.74
35.5	51,480		0.0000	1.0000	1.63
36.5	48,802		0.0000	1.0000	1.63
37.5	48,802		0.0000	1.0000	1.63
38.5	48,802		0.0000	1.0000	1.63

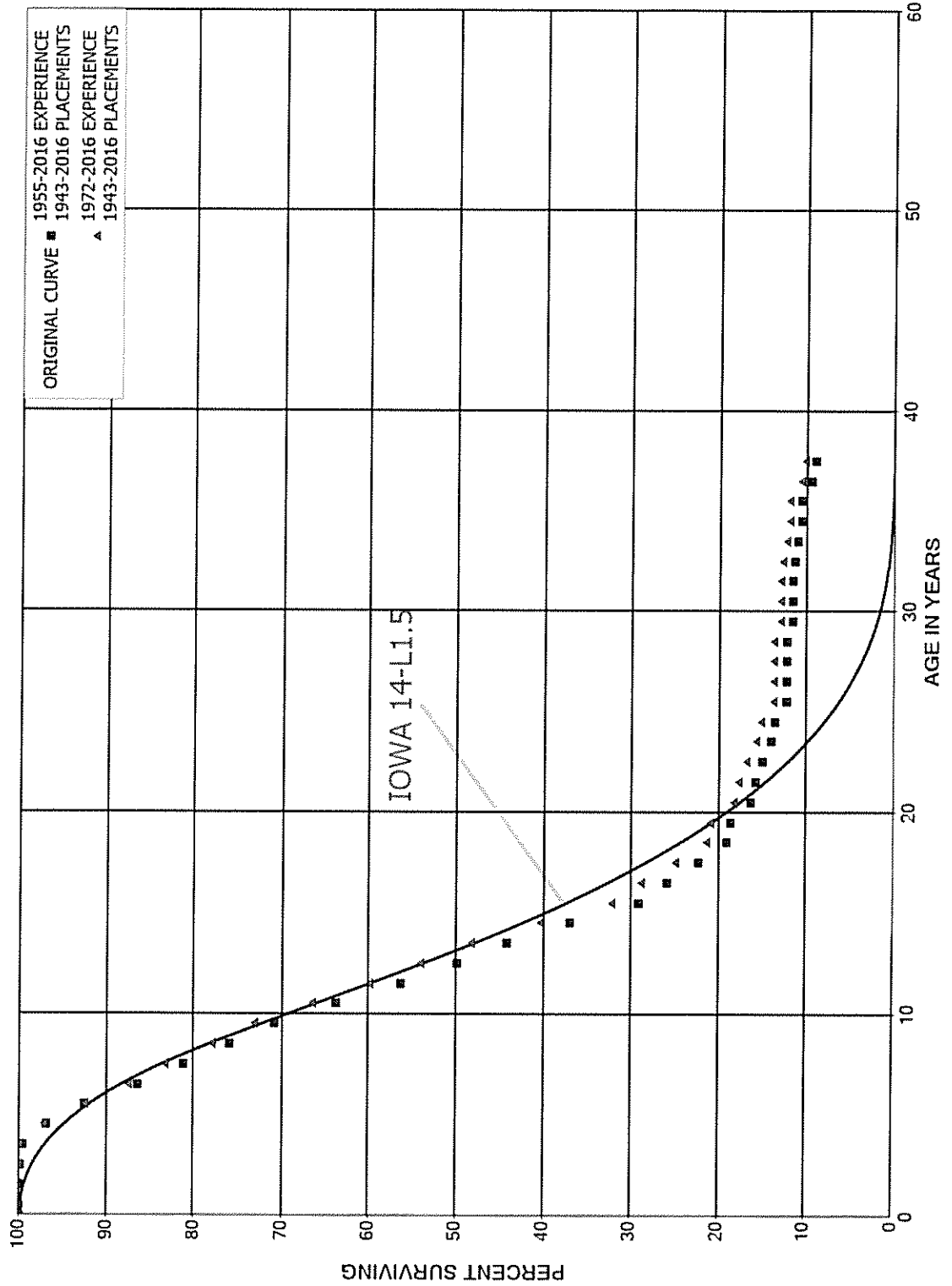
CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2016			EXPERIENCE BAND 1977-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,802		0.0000	1.0000	1.63
40.5	48,802		0.0000	1.0000	1.63
41.5	48,802		0.0000	1.0000	1.63
42.5	48,802		0.0000	1.0000	1.63
43.5	48,802		0.0000	1.0000	1.63
44.5	48,802		0.0000	1.0000	1.63
45.5	48,802		0.0000	1.0000	1.63
46.5	48,802		0.0000	1.0000	1.63
47.5	48,802		0.0000	1.0000	1.63
48.5	48,802	47,802	0.9795	0.0205	1.63
49.5	1,000		0.0000	1.0000	0.03
50.5	1,000		0.0000	1.0000	0.03
51.5	1,000		0.0000	1.0000	0.03
52.5	1,000		0.0000	1.0000	0.03
53.5	1,000		0.0000	1.0000	0.03
54.5	1,000		0.0000	1.0000	0.03
55.5	1,000		0.0000	1.0000	0.03
56.5	1,000		0.0000	1.0000	0.03
57.5	1,000		0.0000	1.0000	0.03
58.5	1,000		0.0000	1.0000	0.03
59.5					0.03

CITIZENS ENERGY GROUP
 GAS OPERATIONS
 ACCOUNT 396.1 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2016			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,578,241		0.0000	1.0000	100.00
0.5	6,437,710	2,441	0.0004	0.9996	100.00
1.5	6,364,758	11,128	0.0017	0.9983	99.96
2.5	6,141,205	16,869	0.0027	0.9973	99.79
3.5	6,063,748	165,785	0.0273	0.9727	99.51
4.5	5,731,361	256,336	0.0447	0.9553	96.79
5.5	5,435,673	358,241	0.0659	0.9341	92.46
6.5	5,077,432	302,219	0.0595	0.9405	86.37
7.5	4,786,568	307,879	0.0643	0.9357	81.23
8.5	4,470,490	301,358	0.0674	0.9326	76.00
9.5	4,010,537	405,846	0.1012	0.8988	70.88
10.5	3,502,521	410,712	0.1173	0.8827	63.71
11.5	3,035,211	343,215	0.1131	0.8869	56.24
12.5	2,463,778	279,916	0.1136	0.8864	49.88
13.5	1,992,895	326,828	0.1640	0.8360	44.21
14.5	1,658,034	355,731	0.2145	0.7855	36.96
15.5	1,294,553	141,422	0.1092	0.8908	29.03
16.5	1,059,973	145,839	0.1376	0.8624	25.86
17.5	895,764	130,400	0.1456	0.8544	22.30
18.5	763,390	16,644	0.0218	0.9782	19.05
19.5	746,746	92,677	0.1241	0.8759	18.64
20.5	654,068	25,008	0.0382	0.9618	16.33
21.5	562,385	26,070	0.0464	0.9536	15.70
22.5	528,464	36,510	0.0691	0.9309	14.97
23.5	491,954	16,091	0.0327	0.9673	13.94
24.5	475,863	47,660	0.1002	0.8998	13.48
25.5	307,426		0.0000	1.0000	12.13
26.5	261,926		0.0000	1.0000	12.13
27.5	261,926		0.0000	1.0000	12.13
28.5	258,643	14,064	0.0544	0.9456	12.13
29.5	212,864		0.0000	1.0000	11.47
30.5	201,405		0.0000	1.0000	11.47
31.5	201,405	3,587	0.0178	0.9822	11.47
32.5	197,818	6,630	0.0335	0.9665	11.27
33.5	175,927	5,803	0.0330	0.9670	10.89
34.5	170,124		0.0000	1.0000	10.53
35.5	170,124	18,578	0.1092	0.8908	10.53
36.5	127,740	5,810	0.0455	0.9545	9.38
37.5	121,930		0.0000	1.0000	8.96
38.5	15,961		0.0000	1.0000	8.96
39.5					8.96

CITIZENS ENERGY GROUP
 GAS OPERATIONS

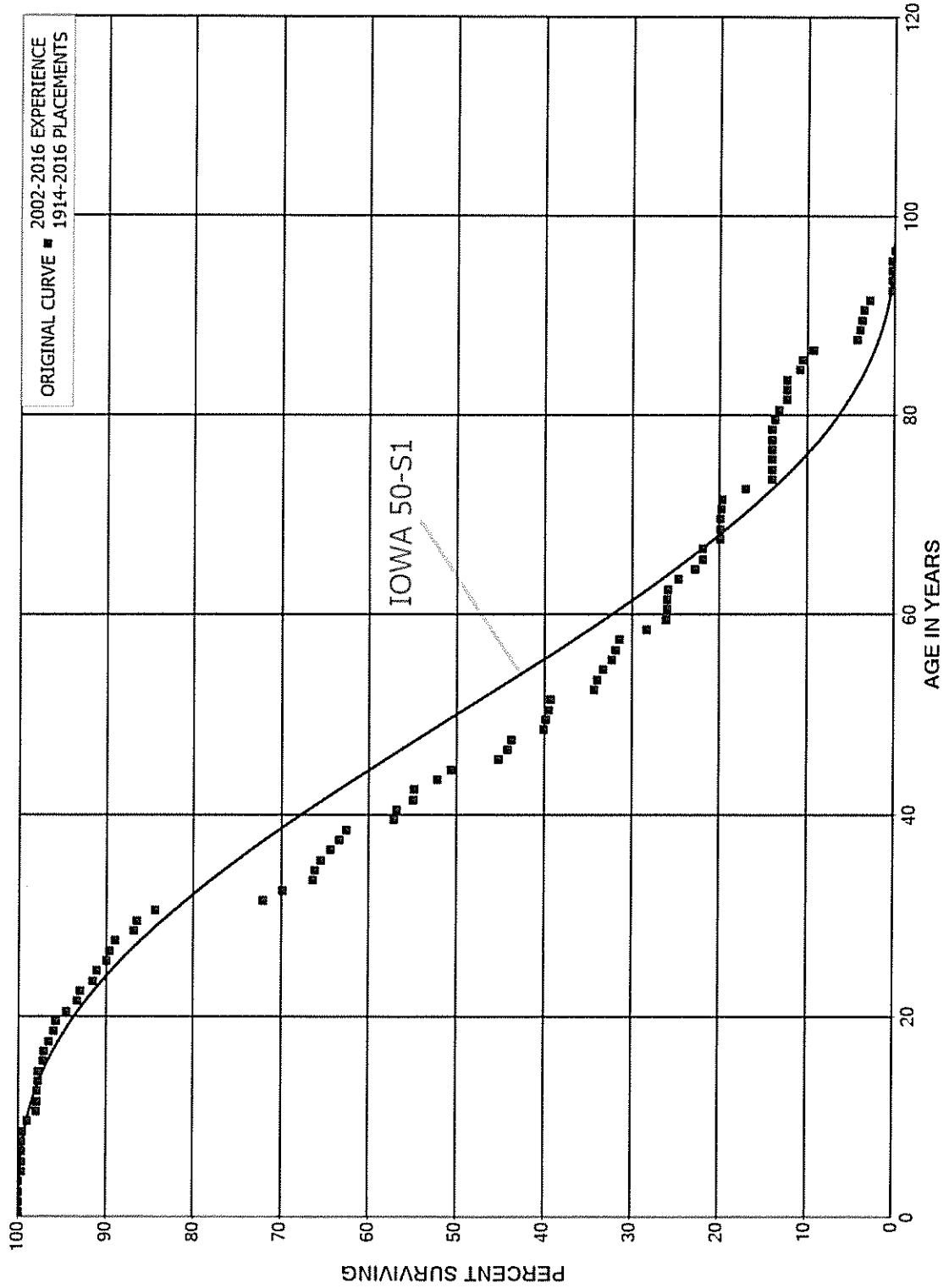
ACCOUNT 396.1 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2016			EXPERIENCE BAND 1972-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,924,025		0.0000	1.0000	100.00
0.5	4,856,566	2,377	0.0005	0.9995	100.00
1.5	4,908,149	6,073	0.0012	0.9988	99.95
2.5	4,764,834	7,093	0.0015	0.9985	99.83
3.5	4,878,337	132,396	0.0271	0.9729	99.68
4.5	4,786,163	231,501	0.0484	0.9516	96.97
5.5	4,750,699	258,313	0.0544	0.9456	92.28
6.5	4,565,747	217,672	0.0477	0.9523	87.27
7.5	4,406,628	286,830	0.0651	0.9349	83.10
8.5	4,108,755	253,418	0.0617	0.9383	77.70
9.5	3,717,042	339,946	0.0915	0.9085	72.90
10.5	3,295,502	326,523	0.0991	0.9009	66.24
11.5	2,911,314	285,355	0.0980	0.9020	59.67
12.5	2,397,741	258,820	0.1079	0.8921	53.82
13.5	1,947,954	318,608	0.1636	0.8364	48.01
14.5	1,621,312	333,523	0.2057	0.7943	40.16
15.5	1,280,039	131,741	0.1029	0.8971	31.90
16.5	1,055,140	142,596	0.1351	0.8649	28.62
17.5	894,175	130,400	0.1458	0.8542	24.75
18.5	761,801	16,644	0.0218	0.9782	21.14
19.5	745,156	92,219	0.1238	0.8762	20.68
20.5	652,937	23,876	0.0366	0.9634	18.12
21.5	562,385	26,070	0.0464	0.9536	17.46
22.5	528,464	36,510	0.0691	0.9309	16.65
23.5	491,954	16,091	0.0327	0.9673	15.50
24.5	475,863	47,660	0.1002	0.8998	14.99
25.5	307,426		0.0000	1.0000	13.49
26.5	261,926		0.0000	1.0000	13.49
27.5	261,926		0.0000	1.0000	13.49
28.5	258,643	14,064	0.0544	0.9456	13.49
29.5	212,864		0.0000	1.0000	12.76
30.5	201,405		0.0000	1.0000	12.76
31.5	201,405	3,587	0.0178	0.9822	12.76
32.5	197,818	6,630	0.0335	0.9665	12.53
33.5	175,927	5,803	0.0330	0.9670	12.11
34.5	170,124		0.0000	1.0000	11.71
35.5	170,124	18,578	0.1092	0.8908	11.71
36.5	127,740	5,810	0.0455	0.9545	10.43
37.5	121,930		0.0000	1.0000	9.96
38.5	15,961		0.0000	1.0000	9.96
39.5					9.96

THERMAL - STEAM

CITIZENS ENERGY GROUP
 STEAM
 ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2016

EXPERIENCE BAND 2002-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,181,244		0.0000	1.0000	100.00
0.5	9,736,156		0.0000	1.0000	100.00
1.5	9,413,935		0.0000	1.0000	100.00
2.5	9,356,638		0.0000	1.0000	100.00
3.5	5,984,523	22,591	0.0038	0.9962	100.00
4.5	5,630,419		0.0000	1.0000	99.62
5.5	5,317,491		0.0000	1.0000	99.62
6.5	4,720,137		0.0000	1.0000	99.62
7.5	4,431,007	2,997	0.0007	0.9993	99.62
8.5	4,094,094	23,699	0.0058	0.9942	99.56
9.5	3,037,095	33,221	0.0109	0.9891	98.98
10.5	2,293,895	1,018	0.0004	0.9996	97.90
11.5	2,177,670	217	0.0001	0.9999	97.85
12.5	1,255,264	1,558	0.0012	0.9988	97.84
13.5	825,720	202	0.0002	0.9998	97.72
14.5	618,678	3,565	0.0058	0.9942	97.70
15.5	603,443	586	0.0010	0.9990	97.13
16.5	640,196	3,271	0.0051	0.9949	97.04
17.5	634,316	4,042	0.0064	0.9936	96.54
18.5	584,193	929	0.0016	0.9984	95.93
19.5	592,271	7,855	0.0133	0.9867	95.78
20.5	571,860	7,234	0.0126	0.9874	94.51
21.5	572,969	2,306	0.0040	0.9960	93.31
22.5	526,692	8,091	0.0154	0.9846	92.94
23.5	464,424	2,311	0.0050	0.9950	91.51
24.5	392,252	4,656	0.0119	0.9881	91.05
25.5	380,481	1,513	0.0040	0.9960	89.97
26.5	323,530	2,275	0.0070	0.9930	89.61
27.5	267,530	6,563	0.0245	0.9755	88.98
28.5	242,478	676	0.0028	0.9972	86.80
29.5	242,363	6,059	0.0250	0.9750	86.56
30.5	226,009	33,112	0.1465	0.8535	84.40
31.5	121,873	3,747	0.0307	0.9693	72.03
32.5	111,199	5,425	0.0488	0.9512	69.82
33.5	103,901	380	0.0037	0.9963	66.41
34.5	89,465	934	0.0104	0.9896	66.17
35.5	75,284	1,262	0.0168	0.9832	65.48
36.5	65,734	1,034	0.0157	0.9843	64.38
37.5	66,034	730	0.0111	0.9889	63.37
38.5	58,560	5,107	0.0872	0.9128	62.67

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2016			EXPERIENCE BAND 2002-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	50,226	363	0.0072	0.9928	57.20	
40.5	48,872	1,588	0.0325	0.9675	56.79	
41.5	34,500	34	0.0010	0.9990	54.94	
42.5	16,328	795	0.0487	0.9513	54.89	
43.5	12,735	403	0.0317	0.9683	52.21	
44.5	8,278	887	0.1072	0.8928	50.56	
45.5	7,832	177	0.0226	0.9774	45.14	
46.5	9,572	97	0.0102	0.9898	44.12	
47.5	11,102	905	0.0815	0.9185	43.68	
48.5	64,002	371	0.0058	0.9942	40.12	
49.5	63,839	611	0.0096	0.9904	39.88	
50.5	64,504	305	0.0047	0.9953	39.50	
51.5	64,631	8,269	0.1279	0.8721	39.31	
52.5	55,529	564	0.0102	0.9898	34.28	
53.5	57,644	1,053	0.0183	0.9817	33.94	
54.5	188,135	6,119	0.0325	0.9675	33.32	
55.5	283,515	3,762	0.0133	0.9867	32.23	
56.5	280,581	3,922	0.0140	0.9860	31.81	
57.5	276,831	26,920	0.0972	0.9028	31.36	
58.5	253,498	20,467	0.0807	0.9193	28.31	
59.5	232,646	446	0.0019	0.9981	26.03	
60.5	233,332	295	0.0013	0.9987	25.98	
61.5	232,519	994	0.0043	0.9957	25.94	
62.5	222,158	10,213	0.0460	0.9540	25.83	
63.5	247,263	19,333	0.0782	0.9218	24.64	
64.5	227,508	8,875	0.0390	0.9610	22.72	
65.5	217,839	386	0.0018	0.9982	21.83	
66.5	217,248	19,020	0.0876	0.9124	21.79	
67.5	197,457	426	0.0022	0.9978	19.88	
68.5	164,946	110	0.0007	0.9993	19.84	
69.5	86,969	458	0.0053	0.9947	19.83	
70.5	51,467	185	0.0036	0.9964	19.72	
71.5	51,014	6,920	0.1356	0.8644	19.65	
72.5	42,171	7,422	0.1760	0.8240	16.99	
73.5	34,117	166	0.0049	0.9951	14.00	
74.5	33,602		0.0000	1.0000	13.93	
75.5	33,759		0.0000	1.0000	13.93	
76.5	38,390		0.0000	1.0000	13.93	
77.5	26,301		0.0000	1.0000	13.93	
78.5	26,301	643	0.0245	0.9755	13.93	

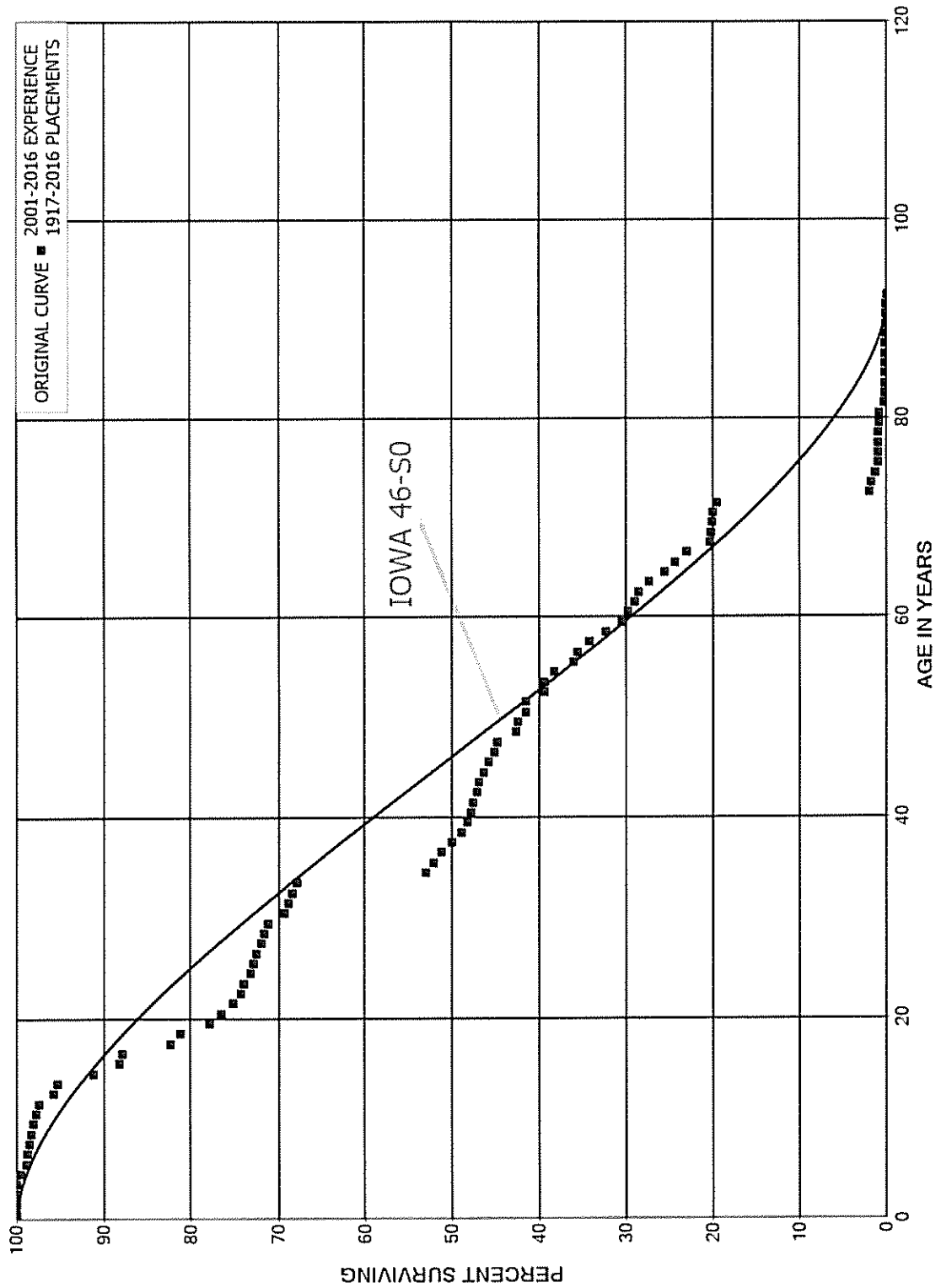
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2016			EXPERIENCE BAND 2002-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,574	890	0.0301	0.9699	13.59
80.5	28,684	1,857	0.0647	0.9353	13.18
81.5	28,574	29	0.0010	0.9990	12.33
82.5	28,628	0	0.0000	1.0000	12.31
83.5	70,792	8,564	0.1210	0.8790	12.31
84.5	62,179	1,595	0.0257	0.9743	10.82
85.5	60,584	6,981	0.1152	0.8848	10.55
86.5	53,564	28,974	0.5409	0.4591	9.33
87.5	30,906	2,311	0.0748	0.9252	4.28
88.5	28,595	1,605	0.0561	0.9439	3.96
89.5	26,960	1,862	0.0691	0.9309	3.74
90.5	24,870	4,289	0.1725	0.8275	3.48
91.5	20,581	18,444	0.8962	0.1038	2.88
92.5	2,137		0.0000	1.0000	0.30
93.5	2,137	196	0.0916	0.9084	0.30
94.5	1,941		0.0000	1.0000	0.27
95.5	1,941	1,941	1.0000		0.27
96.5					

CITIZENS ENERGY GROUP
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ACCOUNT 312.0 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 2001-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,435,016		0.0000	1.0000	100.00
0.5	48,876,003		0.0000	1.0000	100.00
1.5	48,528,869		0.0000	1.0000	100.00
2.5	40,002,875	5,119	0.0001	0.9999	100.00
3.5	34,428,632	159,769	0.0046	0.9954	99.99
4.5	31,765,351	214,108	0.0067	0.9933	99.52
5.5	30,664,012	53,574	0.0017	0.9983	98.85
6.5	28,811,225	47,127	0.0016	0.9984	98.68
7.5	21,654,706	43,730	0.0020	0.9980	98.52
8.5	14,702,525	43,592	0.0030	0.9970	98.32
9.5	10,838,638	27,759	0.0026	0.9974	98.03
10.5	7,414,410	32,855	0.0044	0.9956	97.78
11.5	7,008,430	118,419	0.0169	0.9831	97.34
12.5	4,804,771	20,660	0.0043	0.9957	95.70
13.5	3,890,837	167,660	0.0431	0.9569	95.29
14.5	3,275,112	109,024	0.0333	0.9667	91.18
15.5	3,140,257	9,545	0.0030	0.9970	88.15
16.5	3,131,676	197,703	0.0631	0.9369	87.88
17.5	2,663,685	38,366	0.0144	0.9856	82.33
18.5	2,040,708	84,298	0.0413	0.9587	81.14
19.5	1,965,296	33,168	0.0169	0.9831	77.79
20.5	1,762,675	30,200	0.0171	0.9829	76.48
21.5	1,648,034	19,373	0.0118	0.9882	75.17
22.5	1,514,669	6,747	0.0045	0.9955	74.29
23.5	1,460,165	14,954	0.0102	0.9898	73.95
24.5	1,139,649	6,101	0.0054	0.9946	73.20
25.5	1,102,831	4,475	0.0041	0.9959	72.81
26.5	854,900	6,012	0.0070	0.9930	72.51
27.5	1,169,971	5,875	0.0050	0.9950	72.00
28.5	1,180,346	8,147	0.0069	0.9931	71.64
29.5	1,139,341	29,179	0.0256	0.9744	71.14
30.5	1,089,470	7,029	0.0065	0.9935	69.32
31.5	1,048,529	6,649	0.0063	0.9937	68.87
32.5	1,043,505	8,619	0.0083	0.9917	68.44
33.5	1,013,982	222,163	0.2191	0.7809	67.87
34.5	771,582	13,954	0.0181	0.9819	53.00
35.5	734,713	12,520	0.0170	0.9830	52.04
36.5	730,600	16,926	0.0232	0.9768	51.16
37.5	712,507	16,622	0.0233	0.9767	49.97
38.5	717,015	9,478	0.0132	0.9868	48.81

CITIZENS ENERGY GROUP
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ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 2001-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	657,705	5,258	0.0080	0.9920	48.16	
40.5	610,509	3,098	0.0051	0.9949	47.78	
41.5	492,311	4,379	0.0089	0.9911	47.53	
42.5	333,656	2,162	0.0065	0.9935	47.11	
43.5	193,085	2,353	0.0122	0.9878	46.80	
44.5	181,463	1,837	0.0101	0.9899	46.23	
45.5	180,332	2,573	0.0143	0.9857	45.77	
46.5	175,163	1,507	0.0086	0.9914	45.11	
47.5	408,855	19,234	0.0470	0.9530	44.73	
48.5	357,103	1,623	0.0045	0.9955	42.62	
49.5	352,412	7,591	0.0215	0.9785	42.43	
50.5	399,473	232	0.0006	0.9994	41.51	
51.5	400,950	20,055	0.0500	0.9500	41.49	
52.5	367,399	489	0.0013	0.9987	39.41	
53.5	467,146	12,835	0.0275	0.9725	39.36	
54.5	543,193	33,247	0.0612	0.9388	38.28	
55.5	510,385	5,377	0.0105	0.9895	35.94	
56.5	504,818	20,271	0.0402	0.9598	35.56	
57.5	487,937	27,094	0.0555	0.9445	34.13	
58.5	460,635	26,913	0.0584	0.9416	32.24	
59.5	420,830	8,109	0.0193	0.9807	30.35	
60.5	382,281	10,614	0.0278	0.9722	29.77	
61.5	370,457	6,225	0.0168	0.9832	28.94	
62.5	449,359	17,931	0.0399	0.9601	28.45	
63.5	374,790	24,964	0.0666	0.9334	27.32	
64.5	349,106	16,066	0.0460	0.9540	25.50	
65.5	295,469	16,479	0.0558	0.9442	24.33	
66.5	276,397	32,178	0.1164	0.8836	22.97	
67.5	242,165	1,359	0.0056	0.9944	20.30	
68.5	184,321	1,281	0.0070	0.9930	20.18	
69.5	123,033	786	0.0064	0.9936	20.04	
70.5	122,179	2,380	0.0195	0.9805	19.91	
71.5	119,652	107,810	0.9010	0.0990	19.53	
72.5	9,580	953	0.0995	0.9005	1.93	
73.5	8,587	2,315	0.2696	0.7304	1.74	
74.5	5,841	1,630	0.2791	0.7209	1.27	
75.5	4,084	71	0.0175	0.9825	0.92	
76.5	6,531		0.0000	1.0000	0.90	
77.5	3,553		0.0000	1.0000	0.90	
78.5	3,553	96	0.0269	0.9731	0.90	

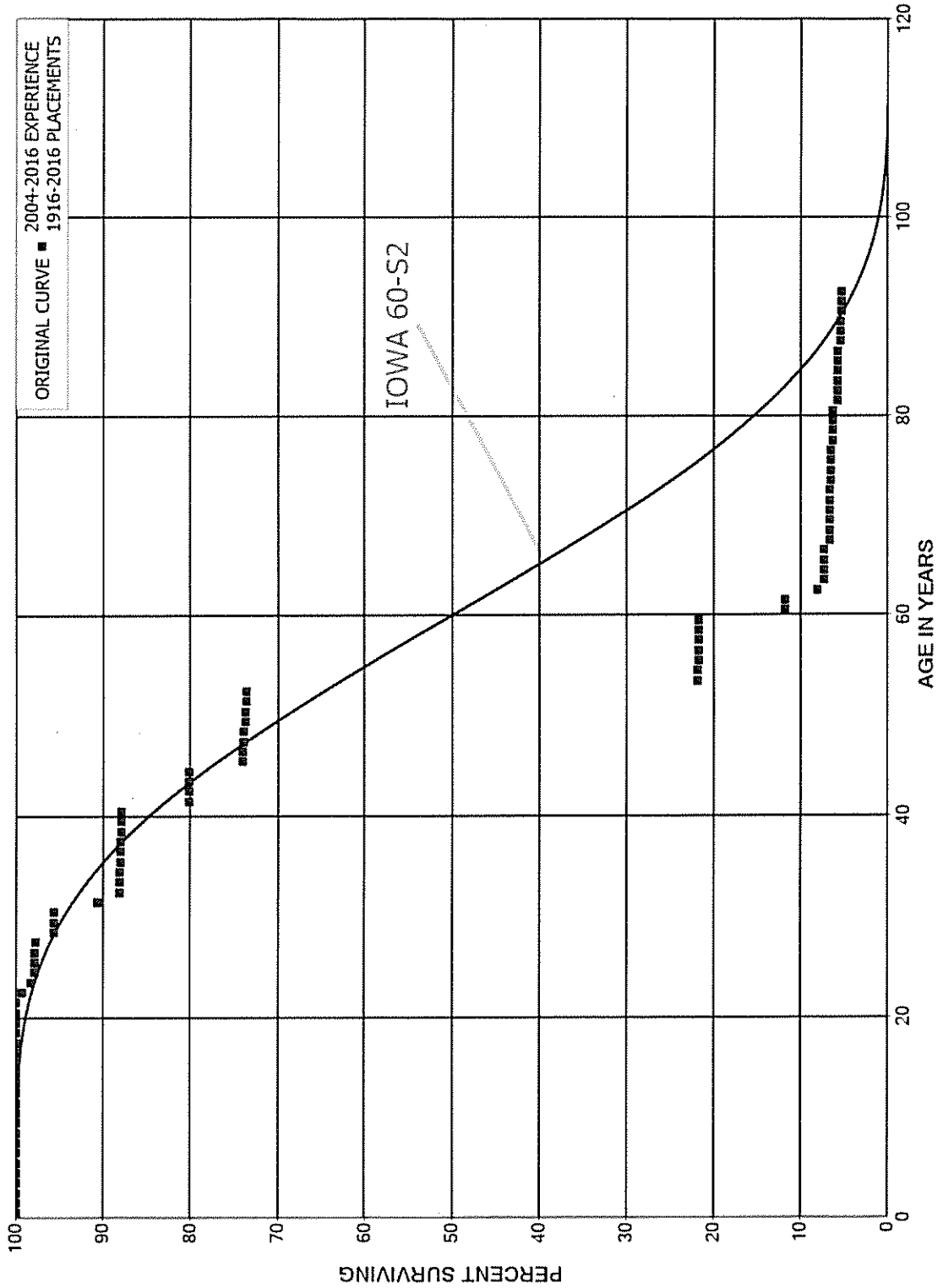
CITIZENS ENERGY GROUP
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ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2016			EXPERIENCE BAND 2001-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,458	292	0.0845	0.9155	0.88	
80.5	3,242	1,889	0.5826	0.4174	0.80	
81.5	1,353	624	0.4612	0.5388	0.33	
82.5	4,084		0.0000	1.0000	0.18	
83.5	12,110		0.0000	1.0000	0.18	
84.5	12,110	76	0.0063	0.9937	0.18	
85.5	12,034	653	0.0542	0.9458	0.18	
86.5	11,381	687	0.0604	0.9396	0.17	
87.5	10,694	8,027	0.7506	0.2494	0.16	
88.5	2,668		0.0000	1.0000	0.04	
89.5	2,668		0.0000	1.0000	0.04	
90.5	2,668		0.0000	1.0000	0.04	
91.5	2,668	2,668	1.0000		0.04	
92.5						

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 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
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ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,675,899		0.0000	1.0000	100.00
0.5	1,673,367		0.0000	1.0000	100.00
1.5	2,145,757		0.0000	1.0000	100.00
2.5	2,145,757		0.0000	1.0000	100.00
3.5	2,145,757		0.0000	1.0000	100.00
4.5	2,145,757		0.0000	1.0000	100.00
5.5	2,145,757		0.0000	1.0000	100.00
6.5	2,145,757		0.0000	1.0000	100.00
7.5	2,103,259		0.0000	1.0000	100.00
8.5	1,988,247		0.0000	1.0000	100.00
9.5	2,001,175		0.0000	1.0000	100.00
10.5	1,932,786		0.0000	1.0000	100.00
11.5	1,958,547		0.0000	1.0000	100.00
12.5	584,608		0.0000	1.0000	100.00
13.5	561,521	0	0.0000	1.0000	100.00
14.5	89,130	1	0.0000	1.0000	100.00
15.5	89,853	0	0.0000	1.0000	100.00
16.5	96,875	2	0.0000	1.0000	100.00
17.5	96,872	2	0.0000	1.0000	100.00
18.5	101,901	8	0.0001	0.9999	99.99
19.5	113,249	14	0.0001	0.9999	99.99
20.5	107,023	86	0.0008	0.9992	99.98
21.5	107,899	648	0.0060	0.9940	99.89
22.5	94,327	969	0.0103	0.9897	99.29
23.5	90,739	438	0.0048	0.9952	98.27
24.5	65,158	0	0.0000	1.0000	97.80
25.5	25,836	5	0.0002	0.9998	97.80
26.5	24,477	12	0.0005	0.9995	97.78
27.5	28,508	607	0.0213	0.9787	97.74
28.5	27,379	2	0.0001	0.9999	95.65
29.5	20,362	4	0.0002	0.9998	95.65
30.5	20,358	1,077	0.0529	0.9471	95.63
31.5	15,290	421	0.0276	0.9724	90.57
32.5	3,613		0.0000	1.0000	88.08
33.5	3,775	0	0.0001	0.9999	88.08
34.5	3,775	5	0.0014	0.9986	88.07
35.5	3,769	0	0.0001	0.9999	87.94
36.5	3,769		0.0000	1.0000	87.93
37.5	3,769	2	0.0006	0.9994	87.93
38.5	3,767	3	0.0008	0.9992	87.88

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ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,021	0	0.0000	1.0000	87.81
40.5	1,484	129	0.0869	0.9131	87.81
41.5	2,108	1	0.0004	0.9996	80.18
42.5	2,107		0.0000	1.0000	80.15
43.5	2,554	0	0.0001	0.9999	80.15
44.5	1,890	144	0.0760	0.9240	80.14
45.5	1,746	0	0.0000	1.0000	74.05
46.5	1,585	1	0.0005	0.9995	74.04
47.5	1,584	1	0.0003	0.9997	74.01
48.5	1,584	6	0.0039	0.9961	73.98
49.5	1,577	0	0.0003	0.9997	73.69
50.5	5,615	2	0.0004	0.9996	73.67
51.5	5,868	4	0.0006	0.9994	73.64
52.5	5,737	4,038	0.7038	0.2962	73.59
53.5	1,699	1	0.0005	0.9995	21.80
54.5	963	1	0.0006	0.9994	21.79
55.5	1,105		0.0000	1.0000	21.77
56.5	805		0.0000	1.0000	21.77
57.5	734	0	0.0004	0.9996	21.77
58.5	1,355	3	0.0022	0.9978	21.77
59.5	1,352	622	0.4597	0.5403	21.72
60.5	1,103	0	0.0002	0.9998	11.73
61.5	1,206	376	0.3120	0.6880	11.73
62.5	1,146	106	0.0924	0.9076	8.07
63.5	1,040	0	0.0002	0.9998	7.33
64.5	788	3	0.0038	0.9962	7.32
65.5	26,102	1	0.0000	1.0000	7.30
66.5	26,102	2,247	0.0861	0.9139	7.30
67.5	23,650	1	0.0000	1.0000	6.67
68.5	24,487	1	0.0000	1.0000	6.67
69.5	24,487	6	0.0003	0.9997	6.67
70.5	24,357		0.0000	1.0000	6.67
71.5	24,357	51	0.0021	0.9979	6.67
72.5	24,306	512	0.0211	0.9789	6.65
73.5	23,793		0.0000	1.0000	6.51
74.5	23,879	2	0.0001	0.9999	6.51
75.5	24,187	201	0.0083	0.9917	6.51
76.5	23,986	618	0.0257	0.9743	6.46
77.5	23,625		0.0000	1.0000	6.29
78.5	1,293	8	0.0065	0.9935	6.29

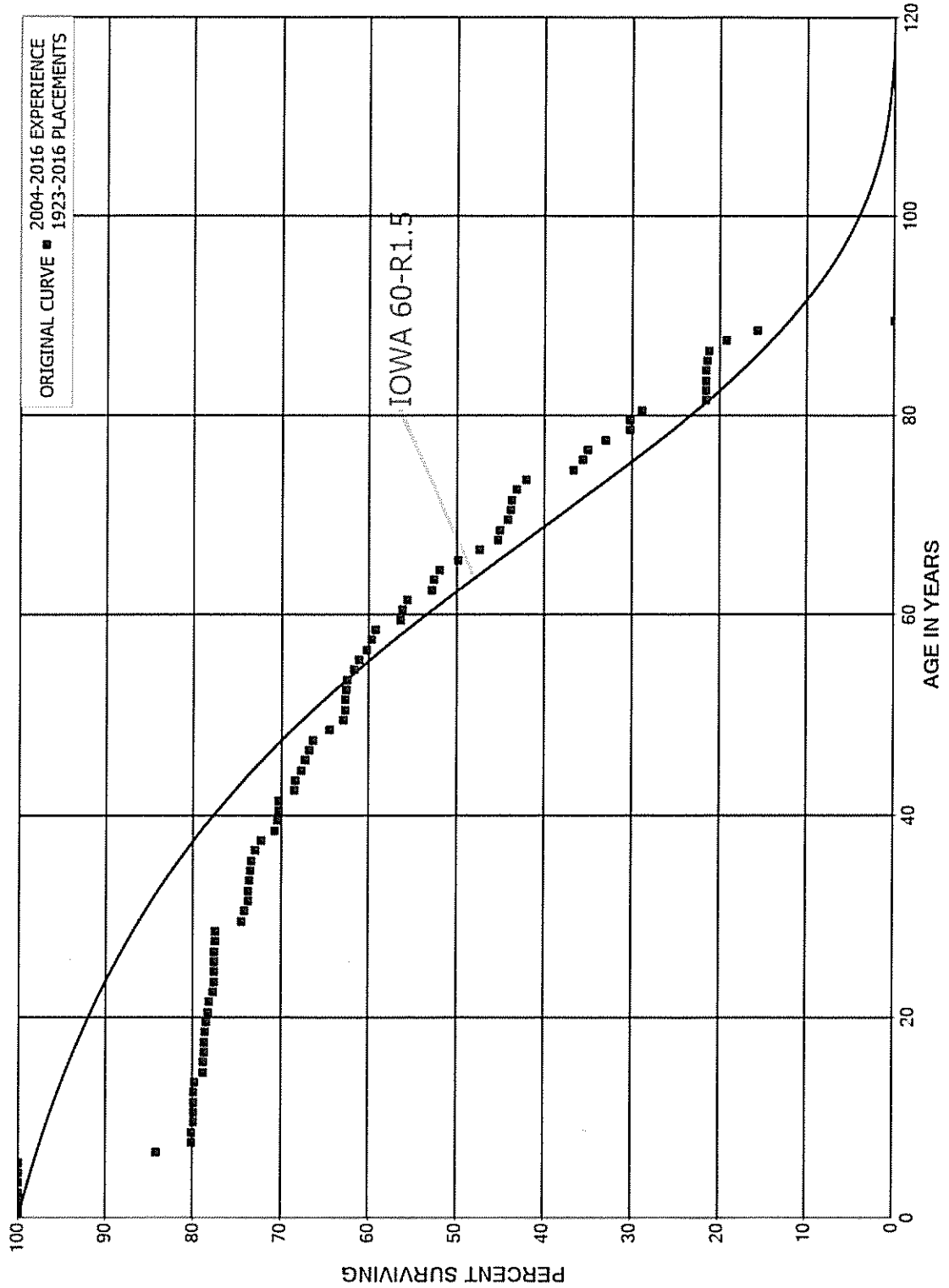
CITIZENS ENERGY GROUP
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ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	112,580		0.0000	1.0000	6.25
80.5	112,580	9,311	0.0827	0.9173	6.25
81.5	102,327	3	0.0000	1.0000	5.73
82.5	102,324		0.0000	1.0000	5.73
83.5	102,324	1	0.0000	1.0000	5.73
84.5	102,323	10	0.0001	0.9999	5.73
85.5	103,373	407	0.0039	0.9961	5.73
86.5	102,966	4,713	0.0458	0.9542	5.71
87.5	99,799	3	0.0000	1.0000	5.45
88.5	99,796	1,628	0.0163	0.9837	5.45
89.5	98,168	1,286	0.0131	0.9869	5.36
90.5	96,639		0.0000	1.0000	5.29
91.5	96,639		0.0000	1.0000	5.29
92.5					5.29

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ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2016

EXPERIENCE BAND 2004-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,103,431		0.0000	1.0000	100.00
0.5	2,031,414		0.0000	1.0000	100.00
1.5	1,961,929		0.0000	1.0000	100.00
2.5	1,907,426		0.0000	1.0000	100.00
3.5	164,726		0.0000	1.0000	100.00
4.5	147,182		0.0000	1.0000	100.00
5.5	221,040	34,981	0.1583	0.8417	100.00
6.5	136,415	6,445	0.0472	0.9528	84.17
7.5	222,996		0.0000	1.0000	80.20
8.5	225,648	739	0.0033	0.9967	80.20
9.5	237,462		0.0000	1.0000	79.93
10.5	327,016	5	0.0000	1.0000	79.93
11.5	577,312	106	0.0002	0.9998	79.93
12.5	627,850	269	0.0004	0.9996	79.92
13.5	734,758	9,636	0.0131	0.9869	79.88
14.5	863,805	216	0.0002	0.9998	78.84
15.5	836,111	1,208	0.0014	0.9986	78.82
16.5	837,752	198	0.0002	0.9998	78.70
17.5	840,473	1,066	0.0013	0.9987	78.68
18.5	778,924	1,264	0.0016	0.9984	78.59
19.5	775,800	1,907	0.0025	0.9975	78.46
20.5	687,968	944	0.0014	0.9986	78.26
21.5	686,996	3,548	0.0052	0.9948	78.16
22.5	679,124	1,084	0.0016	0.9984	77.75
23.5	591,096	55	0.0001	0.9999	77.63
24.5	345,208	83	0.0002	0.9998	77.62
25.5	304,391	124	0.0004	0.9996	77.60
26.5	182,821	152	0.0008	0.9992	77.57
27.5	58,808	42	0.0007	0.9993	77.51
28.5	84,109	3,172	0.0377	0.9623	77.45
29.5	98,767	472	0.0048	0.9952	74.53
30.5	105,867	663	0.0063	0.9937	74.18
31.5	93,585	36	0.0004	0.9996	73.71
32.5	95,422	128	0.0013	0.9987	73.68
33.5	94,807	48	0.0005	0.9995	73.58
34.5	92,212	202	0.0022	0.9978	73.55
35.5	85,308	471	0.0055	0.9945	73.38
36.5	87,966	830	0.0094	0.9906	72.98
37.5	85,556	1,859	0.0217	0.9783	72.29
38.5	83,911	394	0.0047	0.9953	70.72

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ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 2004-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	87,634	75	0.0009	0.9991	70.39	
40.5	92,907	129	0.0014	0.9986	70.33	
41.5	66,935	1,612	0.0241	0.9759	70.23	
42.5	46,412	109	0.0024	0.9976	68.54	
43.5	33,321	308	0.0092	0.9908	68.38	
44.5	33,218	203	0.0061	0.9939	67.74	
45.5	29,895	237	0.0079	0.9921	67.33	
46.5	26,419	172	0.0065	0.9935	66.80	
47.5	31,578	901	0.0285	0.9715	66.36	
48.5	30,287	703	0.0232	0.9768	64.47	
49.5	26,359	90	0.0034	0.9966	62.97	
50.5	33,367	32	0.0010	0.9990	62.75	
51.5	32,999	48	0.0015	0.9985	62.69	
52.5	29,170	70	0.0024	0.9976	62.60	
53.5	30,871	371	0.0120	0.9880	62.45	
54.5	29,519	235	0.0080	0.9920	61.70	
55.5	29,350	459	0.0157	0.9843	61.21	
56.5	36,990	312	0.0084	0.9916	60.25	
57.5	50,906	433	0.0085	0.9915	59.74	
58.5	50,473	2,452	0.0486	0.9514	59.24	
59.5	47,867	193	0.0040	0.9960	56.36	
60.5	46,909	438	0.0093	0.9907	56.13	
61.5	45,788	2,307	0.0504	0.9496	55.61	
62.5	43,386	168	0.0039	0.9961	52.80	
63.5	37,278	496	0.0133	0.9867	52.60	
64.5	36,916	1,493	0.0405	0.9595	51.90	
65.5	38,619	1,868	0.0484	0.9516	49.80	
66.5	25,640	1,131	0.0441	0.9559	47.39	
67.5	24,230	125	0.0052	0.9948	45.30	
68.5	24,759	473	0.0191	0.9809	45.07	
69.5	17,439	139	0.0080	0.9920	44.21	
70.5	6,360	11	0.0018	0.9982	43.85	
71.5	6,348	94	0.0147	0.9853	43.77	
72.5	6,255	153	0.0245	0.9755	43.13	
73.5	3,593	470	0.1309	0.8691	42.07	
74.5	3,123	93	0.0298	0.9702	36.56	
75.5	3,030	45	0.0147	0.9853	35.47	
76.5	3,077	175	0.0570	0.9430	34.95	
77.5	2,801	233	0.0831	0.9169	32.96	
78.5	1,010		0.0000	1.0000	30.22	

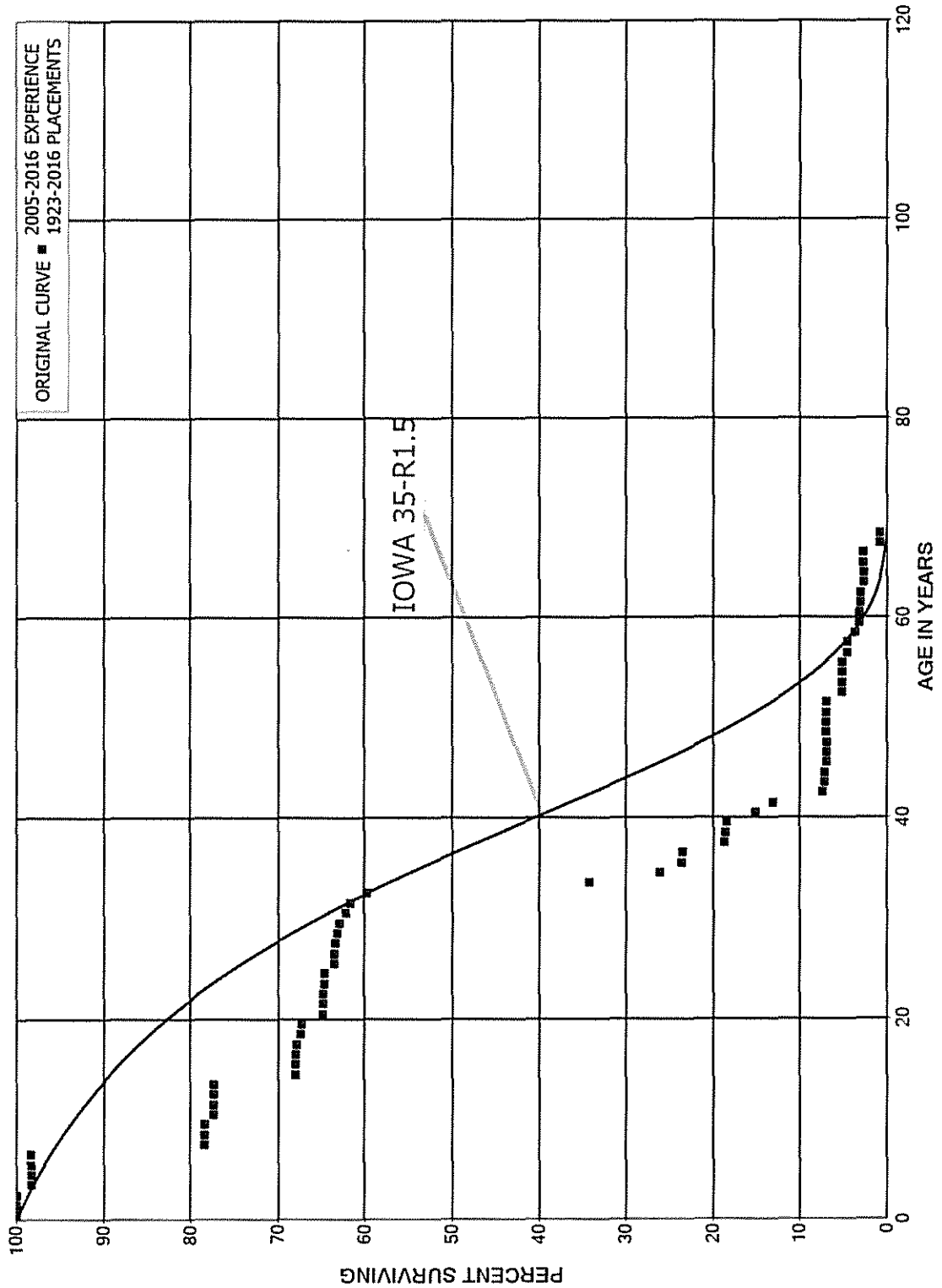
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,885	87	0.0462	0.9538	30.22
80.5	3,588	917	0.2555	0.7445	28.83
81.5	2,133		0.0000	1.0000	21.46
82.5	2,133		0.0000	1.0000	21.46
83.5	2,133		0.0000	1.0000	21.46
84.5	2,133	5	0.0023	0.9977	21.46
85.5	2,128	19	0.0091	0.9909	21.41
86.5	2,109	205	0.0970	0.9030	21.22
87.5	1,904	353	0.1852	0.8148	19.16
88.5	1,552	1,552	1.0000		15.61
89.5					

CITIZENS ENERGY GROUP
STEAM
ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 2005-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	812,552		0.0000	1.0000	100.00
0.5	605,338		0.0000	1.0000	100.00
1.5	649,978		0.0000	1.0000	100.00
2.5	270,480	4,584	0.0169	0.9831	100.00
3.5	146,803		0.0000	1.0000	98.31
4.5	152,996		0.0000	1.0000	98.31
5.5	160,051		0.0000	1.0000	98.31
6.5	125,309	25,323	0.2021	0.7979	98.31
7.5	101,494		0.0000	1.0000	78.44
8.5	102,419		0.0000	1.0000	78.44
9.5	105,882	1,406	0.0133	0.9867	78.44
10.5	104,849	16	0.0001	0.9999	77.40
11.5	113,383	19	0.0002	0.9998	77.39
12.5	115,924	20	0.0002	0.9998	77.37
13.5	48,610	5,923	0.1219	0.8781	77.36
14.5	30,967	3	0.0001	0.9999	67.93
15.5	30,964	14	0.0004	0.9996	67.93
16.5	33,601	6	0.0002	0.9998	67.90
17.5	27,146	209	0.0077	0.9923	67.88
18.5	26,937	14	0.0005	0.9995	67.36
19.5	26,366	988	0.0375	0.9625	67.33
20.5	31,781	24	0.0008	0.9992	64.81
21.5	41,202	1	0.0000	1.0000	64.76
22.5	44,345	65	0.0015	0.9985	64.76
23.5	38,082	3	0.0001	0.9999	64.66
24.5	36,121	645	0.0179	0.9821	64.66
25.5	35,306	3	0.0001	0.9999	63.50
26.5	33,664	59	0.0017	0.9983	63.50
27.5	33,812	98	0.0029	0.9971	63.39
28.5	25,029	109	0.0044	0.9956	63.20
29.5	25,479	317	0.0124	0.9876	62.92
30.5	26,386	233	0.0088	0.9912	62.14
31.5	26,926	804	0.0298	0.9702	61.59
32.5	18,938	8,124	0.4290	0.5710	59.75
33.5	7,682	1,807	0.2353	0.7647	34.12
34.5	4,678	439	0.0938	0.9062	26.09
35.5	2,024	15	0.0075	0.9925	23.65
36.5	2,687	542	0.2017	0.7983	23.47
37.5	2,145	16	0.0073	0.9927	18.74
38.5	2,129	22	0.0104	0.9896	18.60

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 2005-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,337	430	0.1840	0.8160	18.41	
40.5	2,185	278	0.1272	0.8728	15.02	
41.5	2,040	893	0.4375	0.5625	13.11	
42.5	153	4	0.0239	0.9761	7.37	
43.5	149		0.0000	1.0000	7.20	
44.5	149	5	0.0339	0.9661	7.20	
45.5	144		0.0000	1.0000	6.95	
46.5	144		0.0000	1.0000	6.95	
47.5	144		0.0000	1.0000	6.95	
48.5	573		0.0000	1.0000	6.95	
49.5	683		0.0000	1.0000	6.95	
50.5	683		0.0000	1.0000	6.95	
51.5	912	229	0.2511	0.7489	6.95	
52.5	757		0.0000	1.0000	5.21	
53.5	757		0.0000	1.0000	5.21	
54.5	1,874	31	0.0166	0.9834	5.21	
55.5	2,030	194	0.0954	0.9046	5.12	
56.5	2,032	41	0.0202	0.9798	4.63	
57.5	2,504	521	0.2080	0.7920	4.54	
58.5	2,220	242	0.1089	0.8911	3.59	
59.5	1,978		0.0000	1.0000	3.20	
60.5	1,549	92	0.0594	0.9406	3.20	
61.5	1,361		0.0000	1.0000	3.01	
62.5	1,361	122	0.0899	0.9101	3.01	
63.5	1,239		0.0000	1.0000	2.74	
64.5	1,176	20	0.0171	0.9829	2.74	
65.5	1,156		0.0000	1.0000	2.70	
66.5	1,025	692	0.6749	0.3251	2.70	
67.5	333		0.0000	1.0000	0.88	
68.5	174	9	0.0491	0.9509	0.88	
69.5	166		0.0000	1.0000	0.83	
70.5	166		0.0000	1.0000	0.83	
71.5	166		0.0000	1.0000	0.83	
72.5	110	14	0.1298	0.8702	0.83	
73.5	96		0.0000	1.0000	0.72	
74.5	96	17	0.1755	0.8245	0.72	
75.5	79		0.0000	1.0000	0.60	
76.5	79		0.0000	1.0000	0.60	
77.5	79		0.0000	1.0000	0.60	
78.5					0.60	

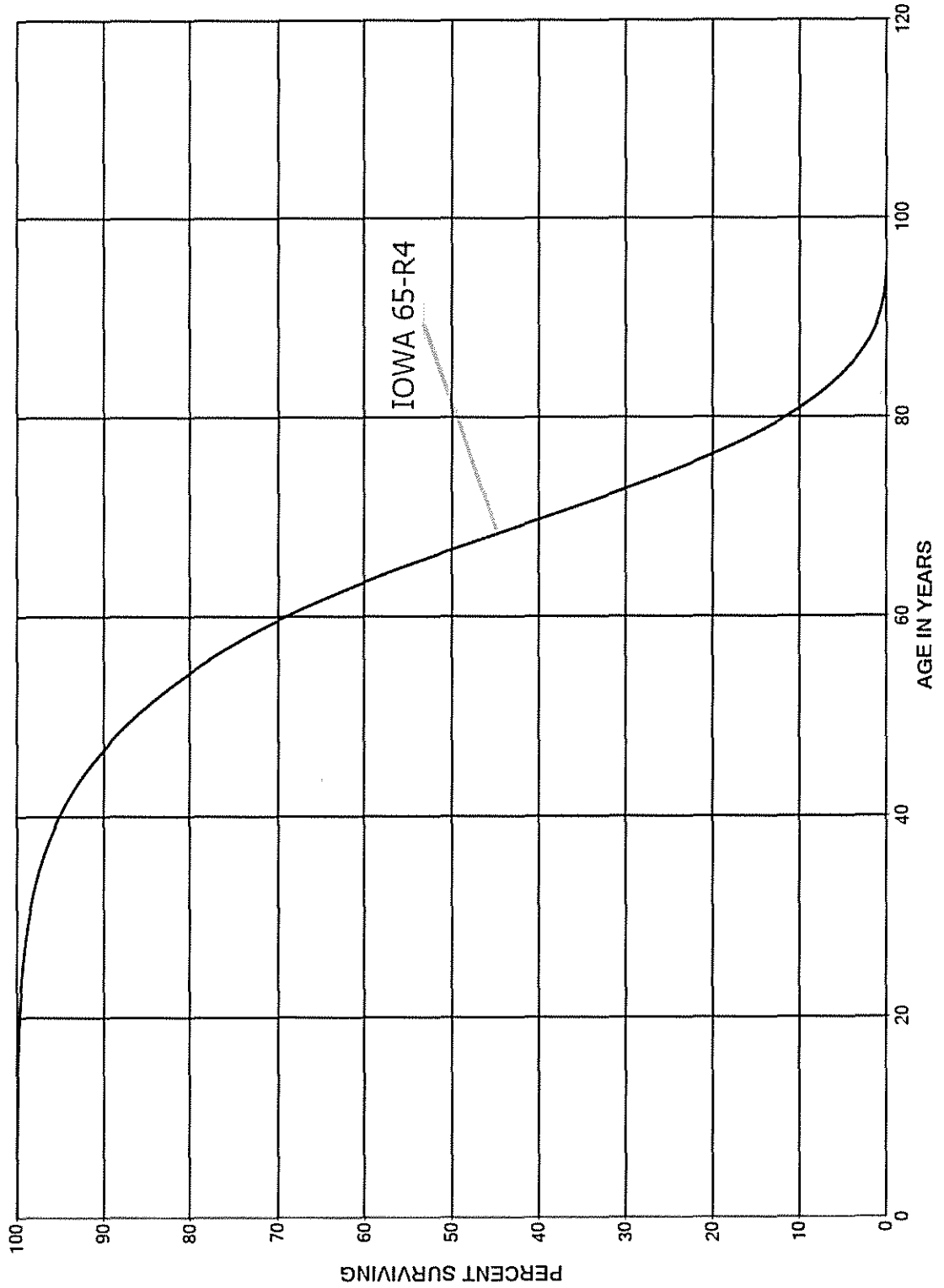
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

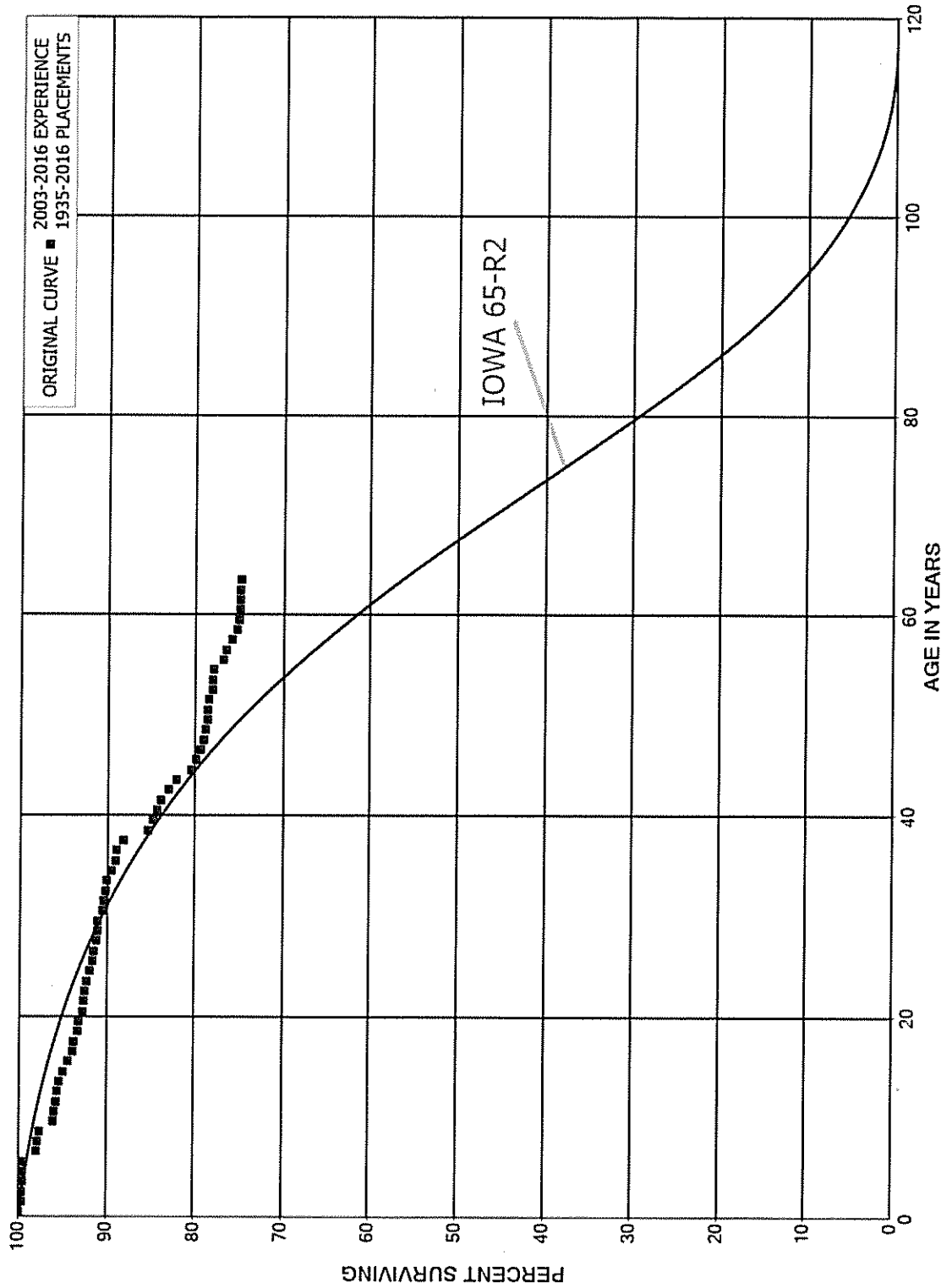
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2016			EXPERIENCE BAND 2005-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	60	60	1.0000		
81.5	2,626		0.0000		
82.5	2,626		0.0000		
83.5	2,626		0.0000		
84.5	2,626		0.0000		
85.5	2,626		0.0000		
86.5	2,626		0.0000		
87.5	2,626	810	0.3086		
88.5	1,816		0.0000		
89.5	1,816	1,737	0.9567		
90.5	79		0.0000		
91.5	79		0.0000		
92.5	79		0.0000		
93.5					

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ACCOUNT 360.0 LAND RIGHTS
SMOOTH SURVIVOR CURVE



CITIZENS ENERGY GROUP
STEAM
ACCOUNT 366.0 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 366.0 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2016

EXPERIENCE BAND 2003-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,397,452		0.0000	1.0000	100.00
0.5	13,037,292	47,042	0.0036	0.9964	100.00
1.5	12,322,910		0.0000	1.0000	99.64
2.5	11,284,451	9,386	0.0008	0.9992	99.64
3.5	9,951,561	2,003	0.0002	0.9998	99.56
4.5	8,657,741	9,946	0.0011	0.9989	99.54
5.5	7,080,501	105,075	0.0148	0.9852	99.42
6.5	6,542,310	4,464	0.0007	0.9993	97.95
7.5	5,973,479	15,490	0.0026	0.9974	97.88
8.5	5,730,834	91,516	0.0160	0.9840	97.63
9.5	4,234,373	4,540	0.0011	0.9989	96.07
10.5	5,452,372	13,251	0.0024	0.9976	95.96
11.5	4,478,856	6,448	0.0014	0.9986	95.73
12.5	4,597,163	8,322	0.0018	0.9982	95.59
13.5	4,693,496	23,318	0.0050	0.9950	95.42
14.5	4,674,943	27,504	0.0059	0.9941	94.95
15.5	4,841,931	27,193	0.0056	0.9944	94.39
16.5	4,882,832	8,297	0.0017	0.9983	93.86
17.5	5,023,198	19,876	0.0040	0.9960	93.70
18.5	5,029,965	10,159	0.0020	0.9980	93.33
19.5	5,024,838	23,427	0.0047	0.9953	93.14
20.5	4,935,449	5,586	0.0011	0.9989	92.70
21.5	4,853,456	4,732	0.0010	0.9990	92.60
22.5	4,652,406	10,472	0.0023	0.9977	92.51
23.5	4,348,749	18,792	0.0043	0.9957	92.30
24.5	2,699,384	8,129	0.0030	0.9970	91.90
25.5	2,480,847	2,242	0.0009	0.9991	91.63
26.5	2,187,354	8,425	0.0039	0.9961	91.54
27.5	2,025,706	1,602	0.0008	0.9992	91.19
28.5	1,888,774	1,685	0.0009	0.9991	91.12
29.5	1,676,583	9,254	0.0055	0.9945	91.04
30.5	1,616,458	1,842	0.0011	0.9989	90.53
31.5	1,560,280	3,716	0.0024	0.9976	90.43
32.5	1,439,782	1,738	0.0012	0.9988	90.22
33.5	1,245,616	8,723	0.0070	0.9930	90.11
34.5	1,072,484	4,822	0.0045	0.9955	89.48
35.5	957,458	1,958	0.0020	0.9980	89.07
36.5	840,212	6,454	0.0077	0.9923	88.89
37.5	669,621	21,330	0.0319	0.9681	88.21
38.5	594,529	4,164	0.0070	0.9930	85.40

CITIZENS ENERGY GROUP
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ACCOUNT 366.0 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2016			EXPERIENCE BAND 2003-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	650,536	3,018	0.0046	0.9954	84.80	
40.5	615,808	3,531	0.0057	0.9943	84.41	
41.5	551,669	5,884	0.0107	0.9893	83.92	
42.5	460,001	4,961	0.0108	0.9892	83.03	
43.5	432,277	8,546	0.0198	0.9802	82.13	
44.5	292,395	2,047	0.0070	0.9930	80.51	
45.5	197,847	1,277	0.0065	0.9935	79.94	
46.5	172,776	850	0.0049	0.9951	79.43	
47.5	173,896	519	0.0030	0.9970	79.04	
48.5	189,449	458	0.0024	0.9976	78.80	
49.5	191,469	74	0.0004	0.9996	78.61	
50.5	191,127	282	0.0015	0.9985	78.58	
51.5	194,138	926	0.0048	0.9952	78.47	
52.5	194,300	83	0.0004	0.9996	78.09	
53.5	80,308	126	0.0016	0.9984	78.06	
54.5	66,299	931	0.0140	0.9860	77.94	
55.5	59,053	278	0.0047	0.9953	76.84	
56.5	59,566	521	0.0088	0.9912	76.48	
57.5	56,460	402	0.0071	0.9929	75.81	
58.5	52,324	155	0.0030	0.9970	75.27	
59.5	51,169	30	0.0006	0.9994	75.05	
60.5	49,289	34	0.0007	0.9993	75.00	
61.5	46,264	11	0.0002	0.9998	74.95	
62.5	25,778	45	0.0017	0.9983	74.94	
63.5	17,722	25	0.0014	0.9986	74.81	
64.5	17,242	29	0.0017	0.9983	74.70	
65.5	12,777	75	0.0059	0.9941	74.57	
66.5	10,951	0	0.0000	1.0000	74.14	
67.5	24,738	74	0.0030	0.9970	74.14	
68.5	24,208		0.0000	1.0000	73.91	
69.5	18,308	654	0.0357	0.9643	73.91	
70.5	16,275	602	0.0370	0.9630	71.28	
71.5	15,605	192	0.0123	0.9877	68.64	
72.5	15,414	20	0.0013	0.9987	67.79	
73.5	15,393	5	0.0003	0.9997	67.70	
74.5	15,388	143	0.0093	0.9907	67.68	
75.5	15,245	34	0.0022	0.9978	67.05	
76.5	15,211	71	0.0047	0.9953	66.90	
77.5	15,140	561	0.0371	0.9629	66.59	
78.5	14,579		0.0000	1.0000	64.12	

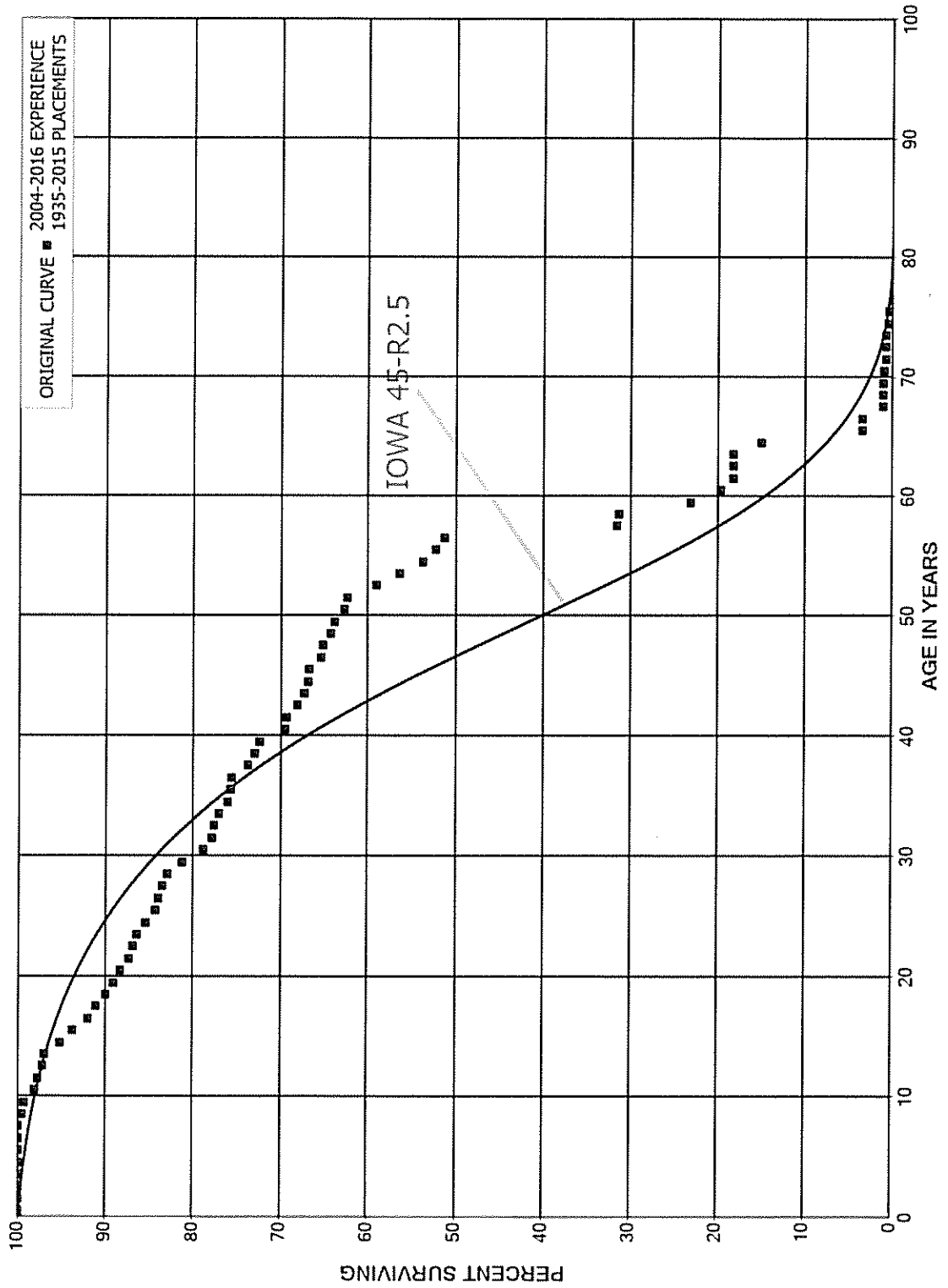
CITIZENS ENERGY GROUP
STEAM

ACCOUNT 366.0 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2016			EXPERIENCE BAND 2003-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,444		0.0000	1.0000	64.12
80.5	12,444		0.0000	1.0000	64.12
81.5					64.12

CITIZENS ENERGY GROUP
STEAM
ACCOUNT 369.0 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2015			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,029,867		0.0000	1.0000	100.00
0.5	3,098,218		0.0000	1.0000	100.00
1.5	2,166,586		0.0000	1.0000	100.00
2.5	2,166,586		0.0000	1.0000	100.00
3.5	2,088,062		0.0000	1.0000	100.00
4.5	1,741,110		0.0000	1.0000	100.00
5.5	1,771,914		0.0000	1.0000	100.00
6.5	1,791,941	910	0.0005	0.9995	100.00
7.5	1,772,282	8,376	0.0047	0.9953	99.95
8.5	1,545,621	3,579	0.0023	0.9977	99.48
9.5	1,034,761	12,282	0.0119	0.9881	99.25
10.5	785,097	2,323	0.0030	0.9970	98.07
11.5	800,136	4,899	0.0061	0.9939	97.78
12.5	582,530	1,697	0.0029	0.9971	97.18
13.5	546,720	9,491	0.0174	0.9826	96.90
14.5	350,526	5,334	0.0152	0.9848	95.21
15.5	364,828	7,274	0.0199	0.9801	93.77
16.5	273,917	2,418	0.0088	0.9912	91.90
17.5	268,621	3,215	0.0120	0.9880	91.09
18.5	257,469	2,573	0.0100	0.9900	89.99
19.5	259,978	2,345	0.0090	0.9910	89.10
20.5	264,264	2,872	0.0109	0.9891	88.29
21.5	273,504	1,403	0.0051	0.9949	87.33
22.5	245,642	1,437	0.0058	0.9942	86.88
23.5	248,685	2,858	0.0115	0.9885	86.38
24.5	233,244	3,143	0.0135	0.9865	85.38
25.5	207,113	590	0.0029	0.9971	84.23
26.5	185,864	971	0.0052	0.9948	83.99
27.5	167,005	1,157	0.0069	0.9931	83.55
28.5	155,297	3,152	0.0203	0.9797	82.98
29.5	135,006	4,156	0.0308	0.9692	81.29
30.5	112,751	1,416	0.0126	0.9874	78.79
31.5	100,815	178	0.0018	0.9982	77.80
32.5	101,870	750	0.0074	0.9926	77.66
33.5	86,708	1,104	0.0127	0.9873	77.09
34.5	53,812	241	0.0045	0.9955	76.11
35.5	48,425	95	0.0020	0.9980	75.77
36.5	47,179	1,150	0.0244	0.9756	75.62
37.5	43,338	488	0.0113	0.9887	73.78
38.5	41,015	287	0.0070	0.9930	72.94

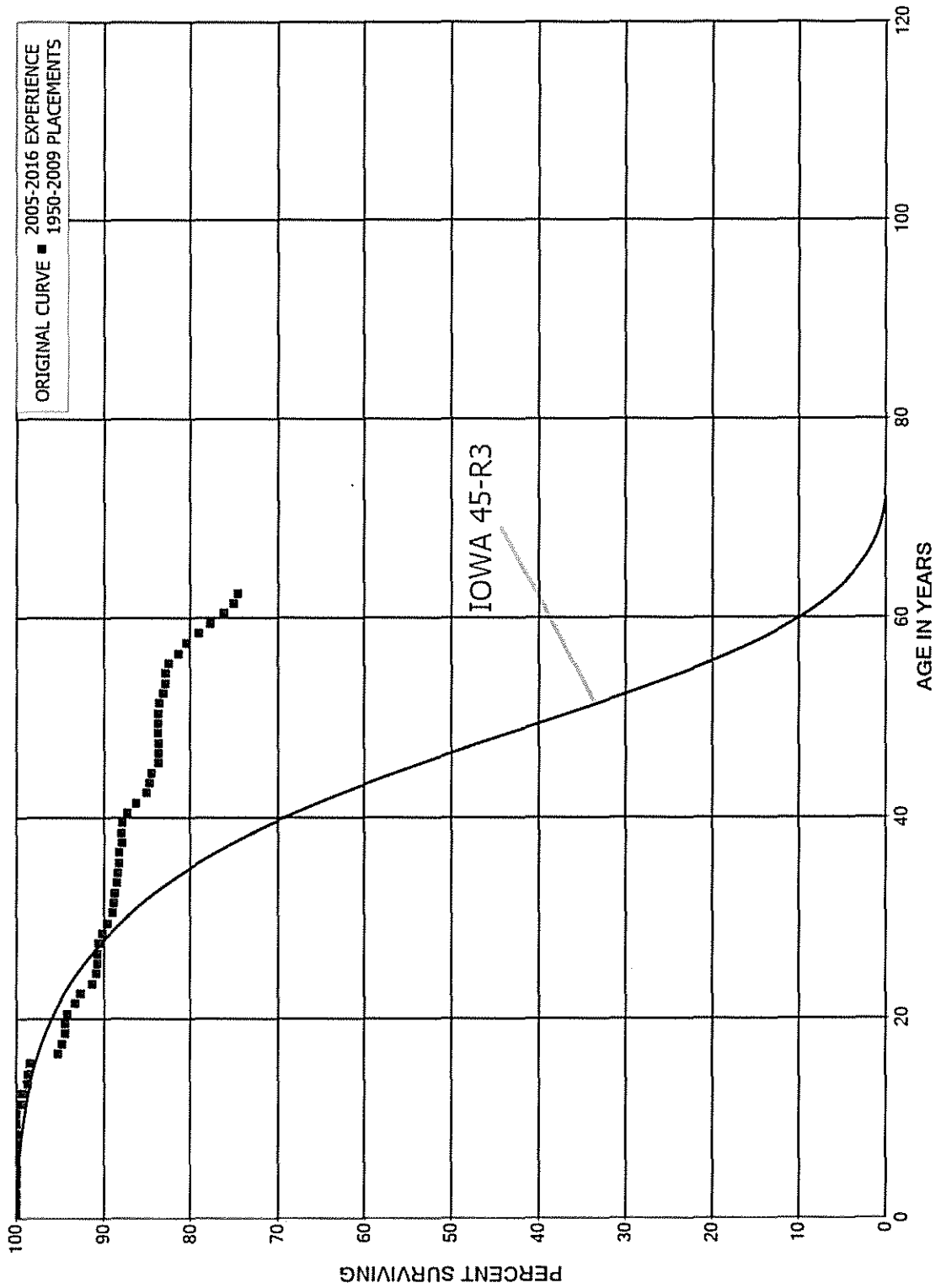
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2015			EXPERIENCE BAND 2004-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,176	1,427	0.0406	0.9594	72.43
40.5	32,465	98	0.0030	0.9970	69.50
41.5	31,669	548	0.0173	0.9827	69.29
42.5	27,597	327	0.0119	0.9881	68.09
43.5	27,028	161	0.0059	0.9941	67.28
44.5	25,911	43	0.0016	0.9984	66.88
45.5	8,822	183	0.0207	0.9793	66.77
46.5	7,659	27	0.0036	0.9964	65.39
47.5	7,017	90	0.0128	0.9872	65.15
48.5	5,587	38	0.0068	0.9932	64.32
49.5	4,757	83	0.0175	0.9825	63.88
50.5	4,426	29	0.0066	0.9934	62.76
51.5	3,240	170	0.0524	0.9476	62.35
52.5	3,062	139	0.0453	0.9547	59.08
53.5	2,398	115	0.0480	0.9520	56.40
54.5	2,055	53	0.0259	0.9741	53.69
55.5	1,936	39	0.0202	0.9798	52.30
56.5	1,794	693	0.3859	0.6141	51.24
57.5	1,345	8	0.0063	0.9937	31.47
58.5	1,337	349	0.2614	0.7386	31.27
59.5	988	147	0.1493	0.8507	23.10
60.5	840	63	0.0751	0.9249	19.65
61.5	978		0.0000	1.0000	18.17
62.5	978		0.0000	1.0000	18.17
63.5	1,205	210	0.1745	0.8255	18.17
64.5	995	768	0.7718	0.2282	15.00
65.5	1,566		0.0000	1.0000	3.42
66.5	1,942	1,339	0.6896	0.3104	3.42
67.5	603		0.0000	1.0000	1.06
68.5	1,266		0.0000	1.0000	1.06
69.5	1,266	124	0.0976	0.9024	1.06
70.5	1,142	224	0.1962	0.8038	0.96
71.5	918		0.0000	1.0000	0.77
72.5	918	5	0.0057	0.9943	0.77
73.5	913	371	0.4060	0.5940	0.77
74.5	542	8	0.0151	0.9849	0.46
75.5	534	534	1.0000		0.45
76.5					

CITIZENS ENERGY GROUP
STEAM
ACCOUNT 370.0 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 370.0 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2009

EXPERIENCE BAND 2005-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,067		0.0000	1.0000	100.00
0.5	196,185		0.0000	1.0000	100.00
1.5	196,185		0.0000	1.0000	100.00
2.5	196,185		0.0000	1.0000	100.00
3.5	201,986		0.0000	1.0000	100.00
4.5	226,003		0.0000	1.0000	100.00
5.5	226,003		0.0000	1.0000	100.00
6.5	227,800		0.0000	1.0000	100.00
7.5	222,271	138	0.0006	0.9994	100.00
8.5	222,133		0.0000	1.0000	99.94
9.5	222,133		0.0000	1.0000	99.94
10.5	210,083	1,103	0.0052	0.9948	99.94
11.5	181,547	312	0.0017	0.9983	99.41
12.5	71,568	408	0.0057	0.9943	99.24
13.5	77,728	72	0.0009	0.9991	98.68
14.5	89,582	180	0.0020	0.9980	98.59
15.5	242,037	7,798	0.0322	0.9678	98.39
16.5	222,945	1,091	0.0049	0.9951	95.22
17.5	228,144	737	0.0032	0.9968	94.75
18.5	234,323	99	0.0004	0.9996	94.45
19.5	222,756	625	0.0028	0.9972	94.41
20.5	244,108	2,159	0.0088	0.9912	94.14
21.5	261,182	1,924	0.0074	0.9926	93.31
22.5	292,017	4,161	0.0142	0.9858	92.62
23.5	292,224	1,551	0.0053	0.9947	91.30
24.5	280,401	149	0.0005	0.9995	90.82
25.5	275,089	229	0.0008	0.9992	90.77
26.5	266,070	351	0.0013	0.9987	90.69
27.5	118,330	535	0.0045	0.9955	90.57
28.5	106,579	628	0.0059	0.9941	90.17
29.5	101,328	743	0.0073	0.9927	89.63
30.5	92,098	185	0.0020	0.9980	88.98
31.5	81,214	50	0.0006	0.9994	88.80
32.5	62,206	161	0.0026	0.9974	88.74
33.5	45,373	80	0.0018	0.9982	88.51
34.5	16,449	7	0.0004	0.9996	88.36
35.5	9,749	9	0.0009	0.9991	88.32
36.5	8,210	25	0.0030	0.9970	88.24
37.5	7,573	1	0.0002	0.9998	87.97
38.5	4,765	8	0.0017	0.9983	87.95

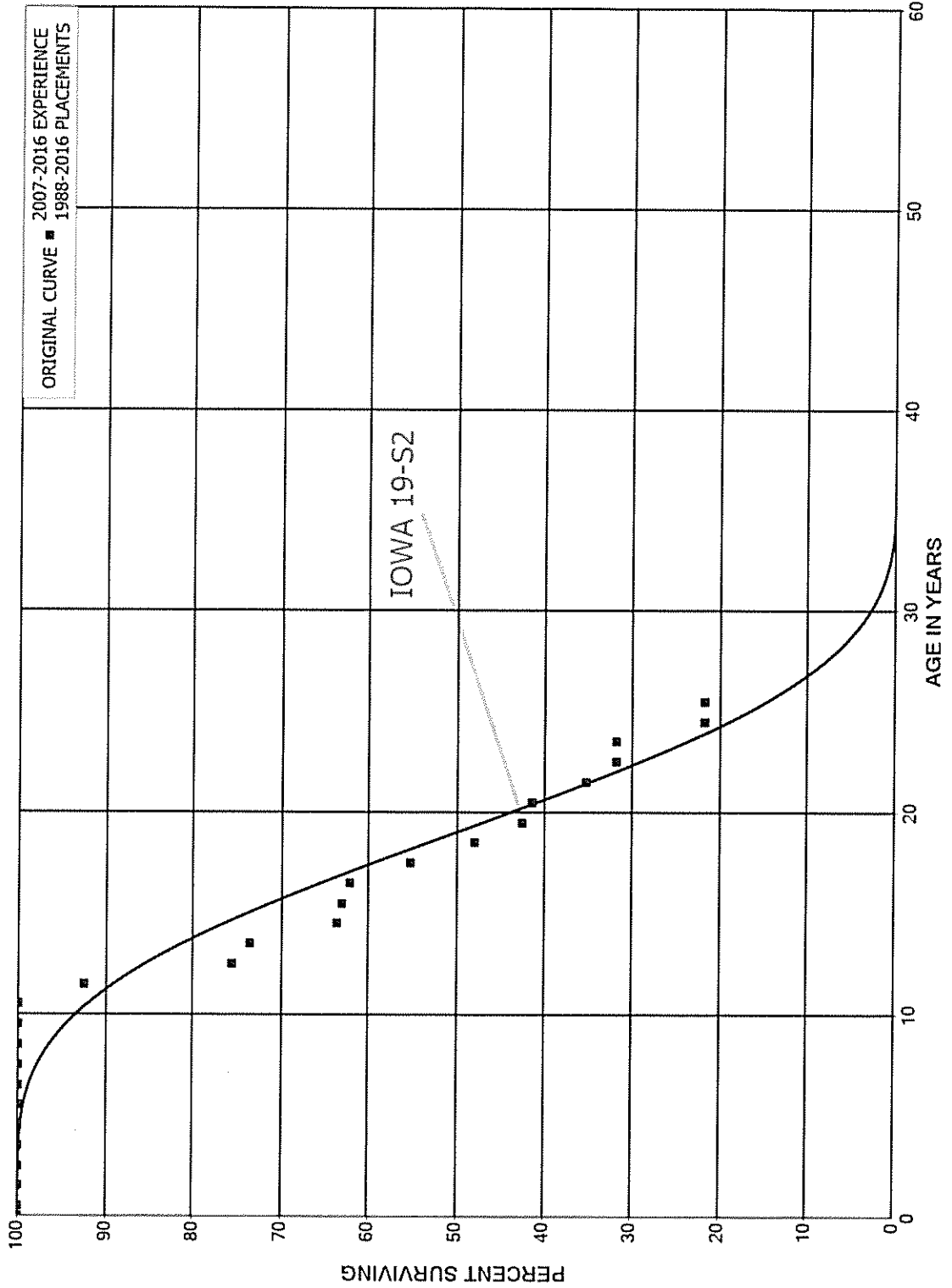
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 370.0 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2009			EXPERIENCE BAND 2005-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,526	26	0.0058	0.9942	87.80	
40.5	4,500	53	0.0119	0.9881	87.29	
41.5	3,660	49	0.0133	0.9867	86.25	
42.5	3,612	18	0.0050	0.9950	85.11	
43.5	3,488	9	0.0027	0.9973	84.69	
44.5	3,266	27	0.0082	0.9918	84.46	
45.5	2,351		0.0000	1.0000	83.76	
46.5	1,289		0.0000	1.0000	83.76	
47.5	926		0.0000	1.0000	83.76	
48.5	1,413		0.0000	1.0000	83.76	
49.5	1,100		0.0000	1.0000	83.76	
50.5	1,610	3	0.0016	0.9984	83.76	
51.5	2,004	10	0.0049	0.9951	83.63	
52.5	2,543	7	0.0028	0.9972	83.22	
53.5	2,859	2	0.0005	0.9995	82.98	
54.5	2,937	15	0.0051	0.9949	82.94	
55.5	2,922	38	0.0132	0.9868	82.52	
56.5	2,759	31	0.0113	0.9887	81.43	
57.5	2,616	46	0.0176	0.9824	80.51	
58.5	2,569	43	0.0167	0.9833	79.10	
59.5	2,460	51	0.0208	0.9792	77.77	
60.5	1,964	29	0.0150	0.9850	76.16	
61.5	1,677	9	0.0055	0.9945	75.02	
62.5	1,206		0.0000	1.0000	74.61	
63.5	848		0.0000	1.0000	74.61	
64.5	356		0.0000	1.0000	74.61	
65.5	67		0.0000	1.0000	74.61	
66.5					74.61	

CITIZENS ENERGY GROUP
 STEAM
 ACCOUNT 392.0 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



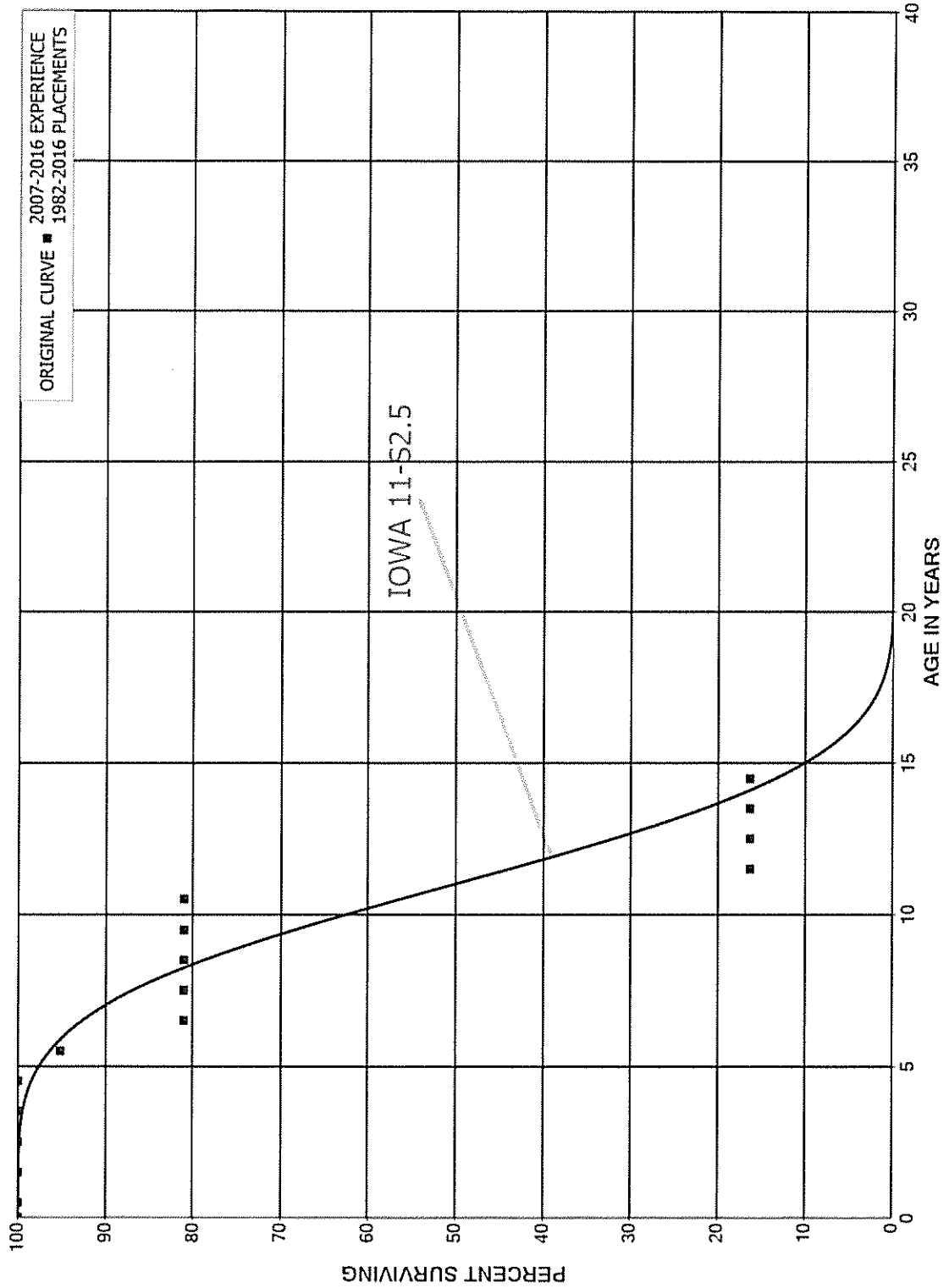
CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 392.0 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2016			EXPERIENCE BAND 2007-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	569,501		0.0000	1.0000	100.00
0.5	548,950		0.0000	1.0000	100.00
1.5	512,835		0.0000	1.0000	100.00
2.5	538,771		0.0000	1.0000	100.00
3.5	736,647		0.0000	1.0000	100.00
4.5	749,767		0.0000	1.0000	100.00
5.5	710,972		0.0000	1.0000	100.00
6.5	710,972		0.0000	1.0000	100.00
7.5	663,682		0.0000	1.0000	100.00
8.5	589,878		0.0000	1.0000	100.00
9.5	483,468		0.0000	1.0000	100.00
10.5	483,468	36,201	0.0749	0.9251	100.00
11.5	366,164	67,033	0.1831	0.8169	92.51
12.5	242,654	6,278	0.0259	0.9741	75.58
13.5	43,123	5,877	0.1363	0.8637	73.62
14.5	33,351	266	0.0080	0.9920	63.59
15.5	49,597	686	0.0138	0.9862	63.08
16.5	53,175	5,912	0.1112	0.8888	62.21
17.5	41,045	5,494	0.1339	0.8661	55.29
18.5	29,915	3,330	0.1113	0.8887	47.89
19.5	26,585	756	0.0284	0.9716	42.56
20.5	25,829	3,861	0.1495	0.8505	41.35
21.5	20,166	2,003	0.0993	0.9007	35.17
22.5	11,577		0.0000	1.0000	31.67
23.5	8,791	2,769	0.3150	0.6850	31.67
24.5	6,022		0.0000	1.0000	21.70
25.5					21.70

CITIZENS ENERGY GROUP
 STEAM
 ACCOUNT 396.0 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 STEAM

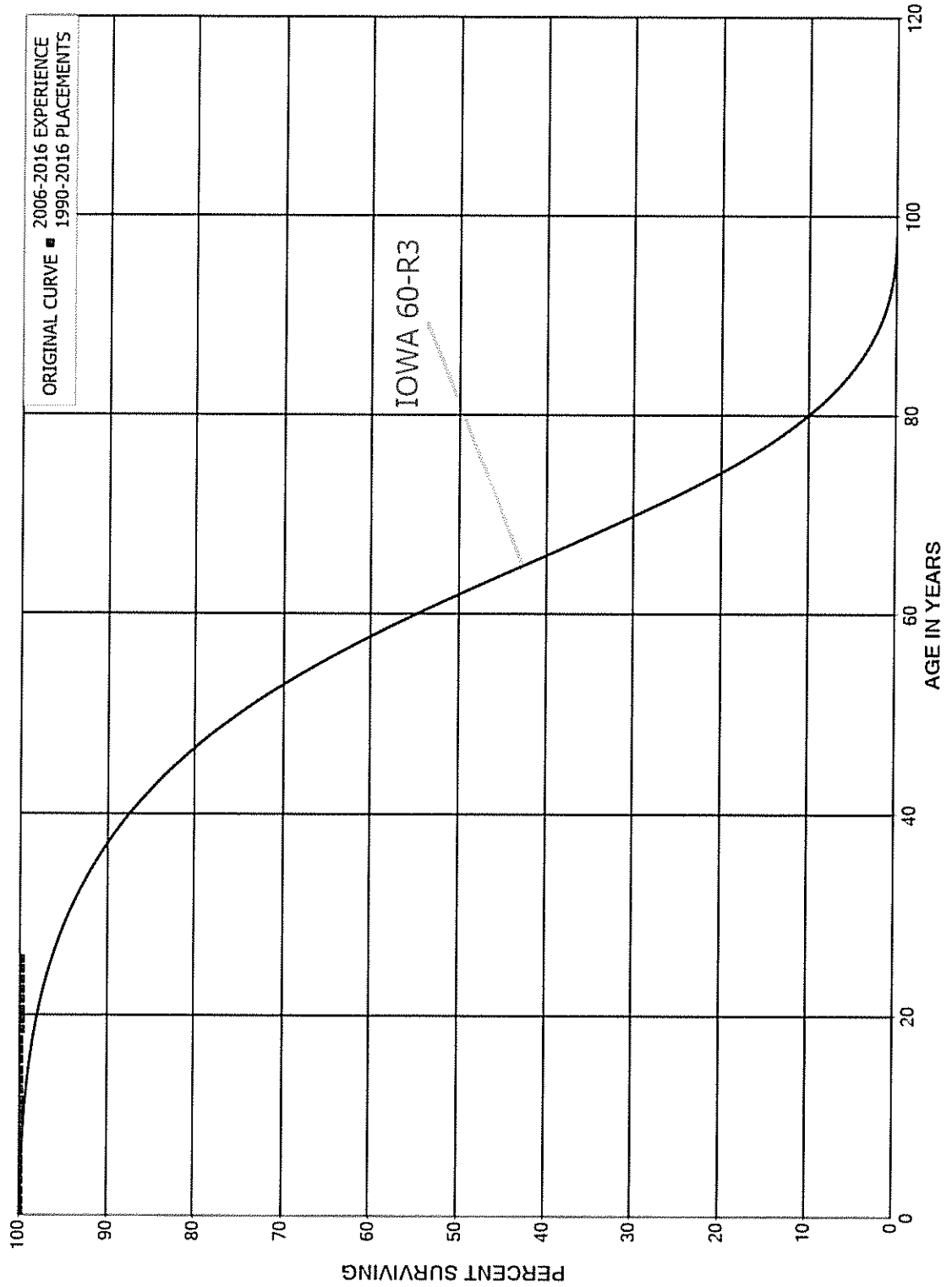
ACCOUNT 396.0 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2016			EXPERIENCE BAND 2007-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,687		0.0000	1.0000	100.00
0.5	255,509		0.0000	1.0000	100.00
1.5	326,009		0.0000	1.0000	100.00
2.5	326,009		0.0000	1.0000	100.00
3.5	485,094		0.0000	1.0000	100.00
4.5	542,761	26,336	0.0485	0.9515	100.00
5.5	498,551	73,526	0.1475	0.8525	95.15
6.5	373,707		0.0000	1.0000	81.12
7.5	356,182		0.0000	1.0000	81.12
8.5	309,667		0.0000	1.0000	81.12
9.5	287,252		0.0000	1.0000	81.12
10.5	287,252	229,585	0.7992	0.2008	81.12
11.5	57,667		0.0000	1.0000	16.28
12.5	57,667		0.0000	1.0000	16.28
13.5	57,667		0.0000	1.0000	16.28
14.5					16.28
15.5					
16.5	1,946		0.0000		
17.5	1,946		0.0000		
18.5	12,335		0.0000		
19.5	12,335	411	0.0333		
20.5	12,037		0.0000		
21.5	12,037	2,753	0.2287		
22.5	9,284		0.0000		
23.5	14,281	37	0.0026		
24.5	21,468		0.0000		
25.5	21,468		0.0000		
26.5	19,933	2,199	0.1103		
27.5	17,734	3,553	0.2004		
28.5	6,544		0.0000		
29.5	6,544		0.0000		
30.5	6,468		0.0000		
31.5	6,468		0.0000		
32.5	6,468		0.0000		
33.5	3,670		0.0000		
34.5					

THERMAL - CHILLED WATER AND ICE

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



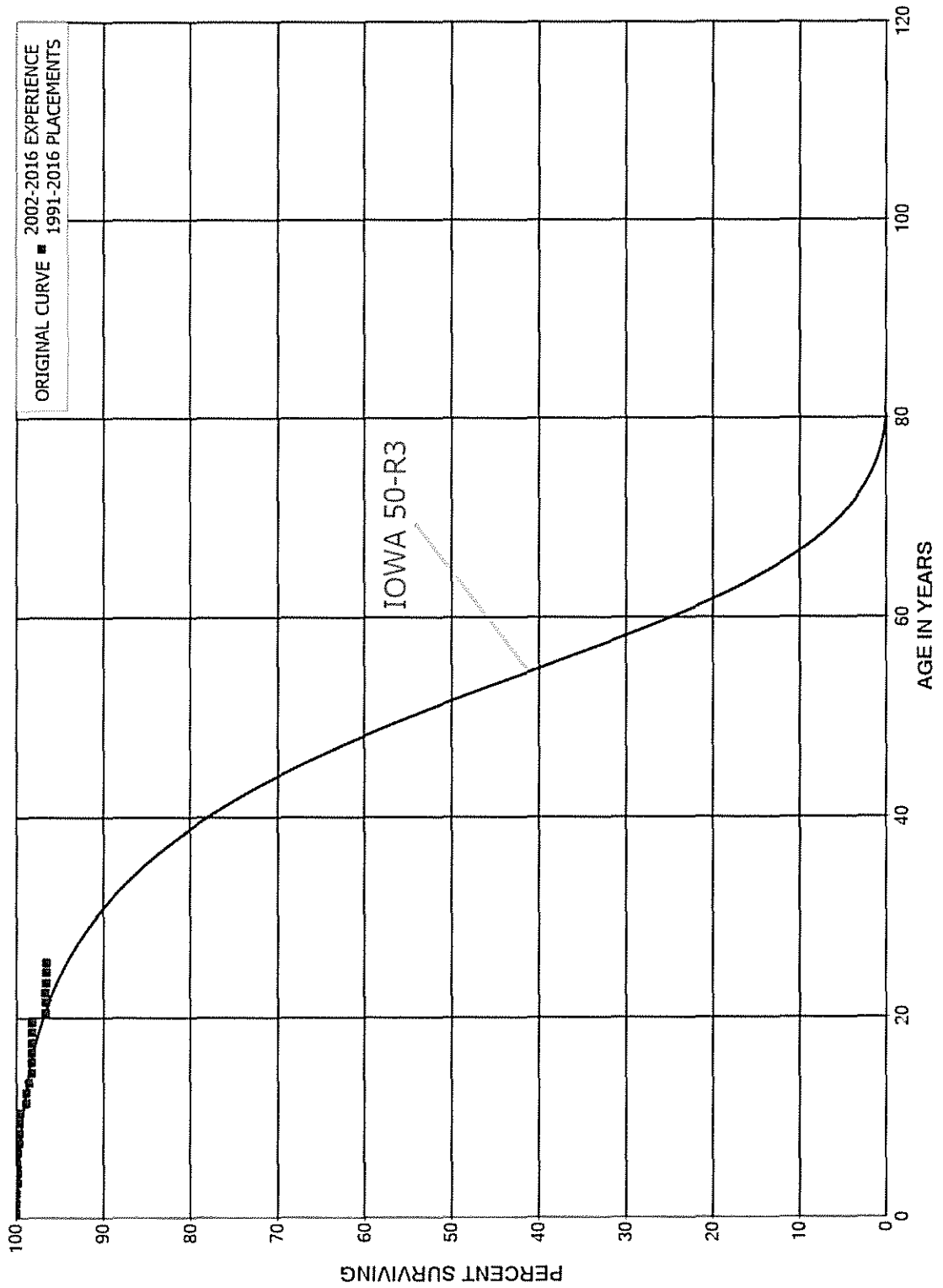
CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2016		EXPERIENCE BAND 2006-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,991,461		0.0000	1.0000	100.00
0.5	12,692,084		0.0000	1.0000	100.00
1.5	12,605,510		0.0000	1.0000	100.00
2.5	12,519,511		0.0000	1.0000	100.00
3.5	12,497,204		0.0000	1.0000	100.00
4.5	7,851,901		0.0000	1.0000	100.00
5.5	7,832,923		0.0000	1.0000	100.00
6.5	7,832,923		0.0000	1.0000	100.00
7.5	7,823,993		0.0000	1.0000	100.00
8.5	354,257		0.0000	1.0000	100.00
9.5	1,158,279		0.0000	1.0000	100.00
10.5	1,279,674		0.0000	1.0000	100.00
11.5	1,258,717		0.0000	1.0000	100.00
12.5	1,217,592		0.0000	1.0000	100.00
13.5	1,209,472		0.0000	1.0000	100.00
14.5	1,747,261		0.0000	1.0000	100.00
15.5	1,743,515		0.0000	1.0000	100.00
16.5	1,743,515		0.0000	1.0000	100.00
17.5	901,092	1,092	0.0012	0.9988	100.00
18.5	900,000		0.0000	1.0000	99.88
19.5	900,000		0.0000	1.0000	99.88
20.5	900,000		0.0000	1.0000	99.88
21.5	537,788		0.0000	1.0000	99.88
22.5	537,788		0.0000	1.0000	99.88
23.5	537,788		0.0000	1.0000	99.88
24.5	537,788		0.0000	1.0000	99.88
25.5					99.88

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 312.0 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



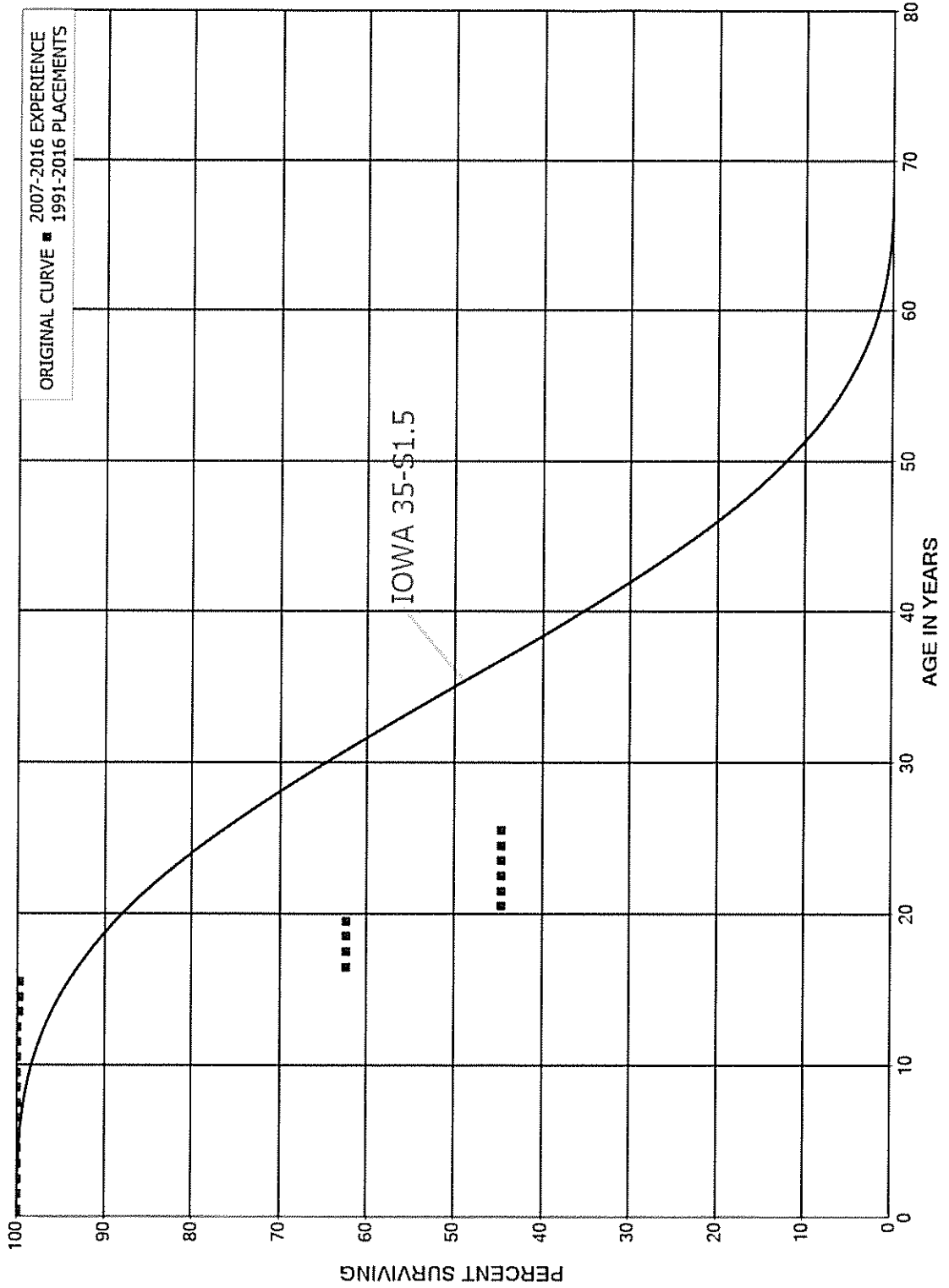
CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016			EXPERIENCE BAND 2002-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,069,459		0.0000	1.0000	100.00
0.5	30,675,027		0.0000	1.0000	100.00
1.5	29,689,321	27,630	0.0009	0.9991	100.00
2.5	28,752,039	10,000	0.0003	0.9997	99.91
3.5	28,575,362		0.0000	1.0000	99.87
4.5	18,486,251	15,727	0.0009	0.9991	99.87
5.5	20,136,002	3,296	0.0002	0.9998	99.79
6.5	20,907,834	41,600	0.0020	0.9980	99.77
7.5	20,657,626		0.0000	1.0000	99.57
8.5	11,155,946		0.0000	1.0000	99.57
9.5	9,911,236		0.0000	1.0000	99.57
10.5	7,958,792	57,497	0.0072	0.9928	99.57
11.5	6,767,265		0.0000	1.0000	98.85
12.5	6,656,121	23,414	0.0035	0.9965	98.85
13.5	6,376,367	20,228	0.0032	0.9968	98.51
14.5	6,188,906		0.0000	1.0000	98.19
15.5	6,113,480		0.0000	1.0000	98.19
16.5	6,112,413		0.0000	1.0000	98.19
17.5	4,007,224		0.0000	1.0000	98.19
18.5	3,704,537		0.0000	1.0000	98.19
19.5	3,664,614	59,638	0.0163	0.9837	98.19
20.5	3,604,976		0.0000	1.0000	96.59
21.5	2,462,464		0.0000	1.0000	96.59
22.5	2,462,464	1,100	0.0004	0.9996	96.59
23.5	2,460,446		0.0000	1.0000	96.55
24.5	1,952,278		0.0000	1.0000	96.55
25.5					96.55

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

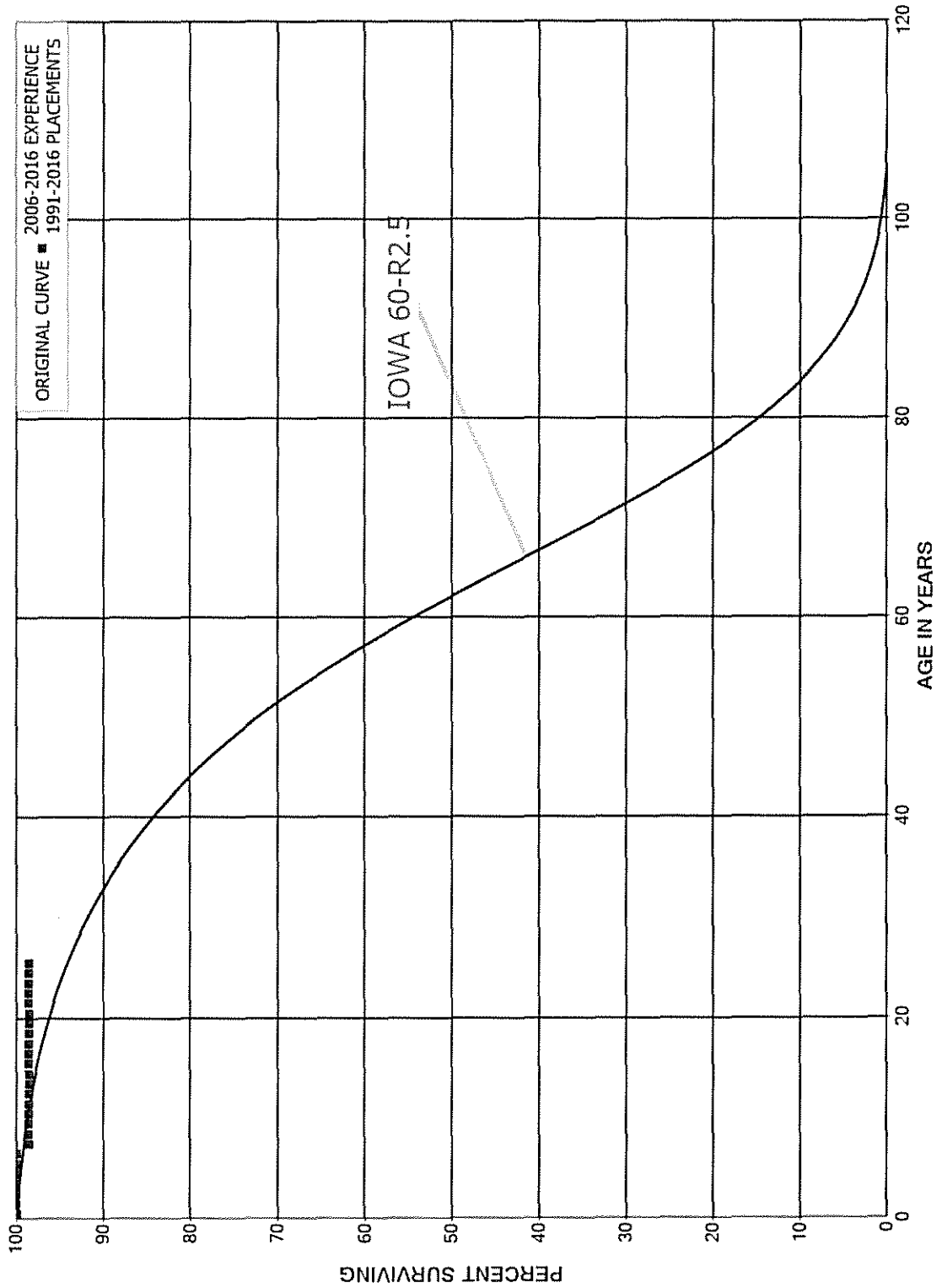
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016

EXPERIENCE BAND 2007-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	851,494		0.0000	1.0000	100.00
0.5	815,759		0.0000	1.0000	100.00
1.5	694,141		0.0000	1.0000	100.00
2.5	169,065		0.0000	1.0000	100.00
3.5	113,535		0.0000	1.0000	100.00
4.5	136,775		0.0000	1.0000	100.00
5.5	170,975		0.0000	1.0000	100.00
6.5	159,905		0.0000	1.0000	100.00
7.5	141,668		0.0000	1.0000	100.00
8.5	137,649		0.0000	1.0000	100.00
9.5	137,649		0.0000	1.0000	100.00
10.5	136,082		0.0000	1.0000	100.00
11.5	62,796		0.0000	1.0000	100.00
12.5	64,009	146	0.0023	0.9977	100.00
13.5	65,094		0.0000	1.0000	99.77
14.5	60,034		0.0000	1.0000	99.77
15.5	34,936	13,078	0.3743	0.6257	99.77
16.5	21,858		0.0000	1.0000	62.42
17.5	14,129		0.0000	1.0000	62.42
18.5	14,129		0.0000	1.0000	62.42
19.5	14,129	4,019	0.2844	0.7156	62.42
20.5	9,909		0.0000	1.0000	44.67
21.5	9,396		0.0000	1.0000	44.67
22.5	8,182		0.0000	1.0000	44.67
23.5	6,952		0.0000	1.0000	44.67
24.5	5,083		0.0000	1.0000	44.67
25.5					44.67

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 366.0 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 366.0 MAINS

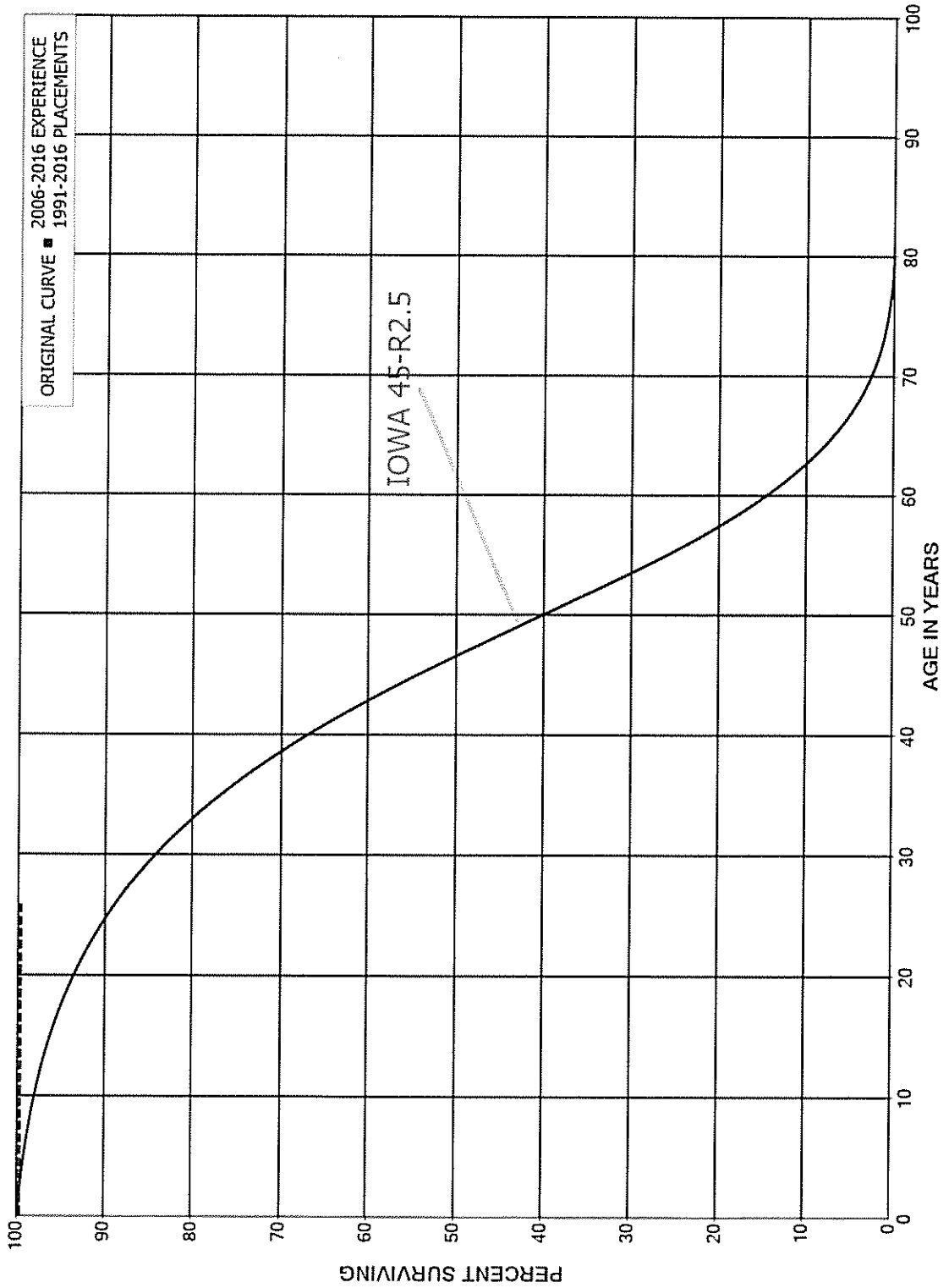
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016

EXPERIENCE BAND 2006-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,092,358		0.0000	1.0000	100.00
0.5	20,597,497		0.0000	1.0000	100.00
1.5	20,417,657		0.0000	1.0000	100.00
2.5	20,916,494		0.0000	1.0000	100.00
3.5	20,916,494		0.0000	1.0000	100.00
4.5	17,344,490		0.0000	1.0000	100.00
5.5	17,344,490		0.0000	1.0000	100.00
6.5	17,344,490	263,000	0.0152	0.9848	100.00
7.5	17,081,490		0.0000	1.0000	98.48
8.5	13,268,884		0.0000	1.0000	98.48
9.5	13,385,020		0.0000	1.0000	98.48
10.5	14,779,207		0.0000	1.0000	98.48
11.5	2,220,002		0.0000	1.0000	98.48
12.5	2,895,779		0.0000	1.0000	98.48
13.5	2,343,626		0.0000	1.0000	98.48
14.5	4,073,127		0.0000	1.0000	98.48
15.5	4,073,127		0.0000	1.0000	98.48
16.5	4,073,127		0.0000	1.0000	98.48
17.5	3,956,992		0.0000	1.0000	98.48
18.5	3,956,992		0.0000	1.0000	98.48
19.5	3,956,992		0.0000	1.0000	98.48
20.5	3,956,992		0.0000	1.0000	98.48
21.5	2,557,837		0.0000	1.0000	98.48
22.5	2,463,208		0.0000	1.0000	98.48
23.5	1,787,431		0.0000	1.0000	98.48
24.5	1,729,502		0.0000	1.0000	98.48
25.5					98.48

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 369.0 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



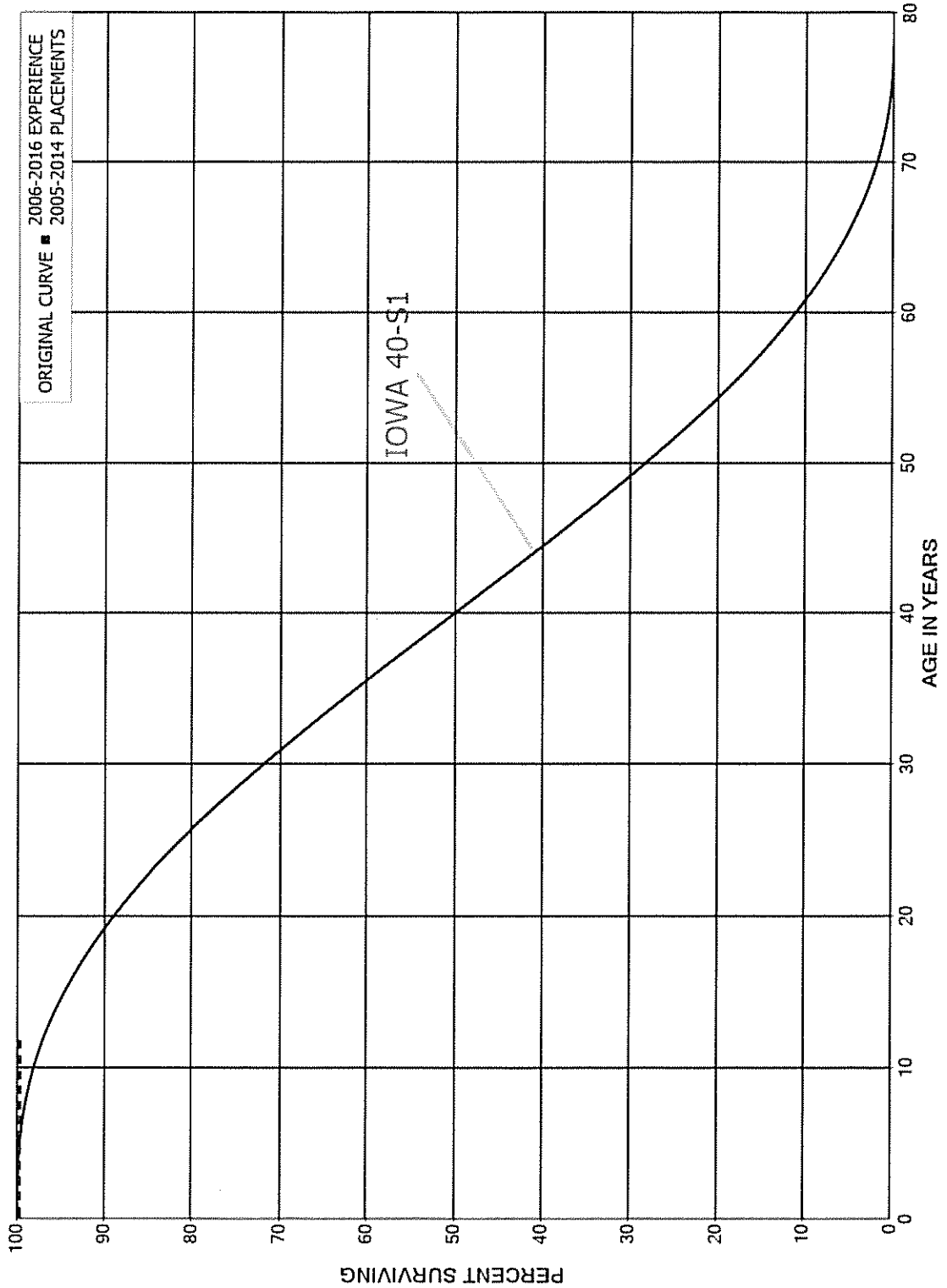
CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2016			EXPERIENCE BAND 2006-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,009,713		0.0000	1.0000	100.00
0.5	8,560,768		0.0000	1.0000	100.00
1.5	8,625,131		0.0000	1.0000	100.00
2.5	8,321,394		0.0000	1.0000	100.00
3.5	8,017,371		0.0000	1.0000	100.00
4.5	7,814,656		0.0000	1.0000	100.00
5.5	5,317,848		0.0000	1.0000	100.00
6.5	5,204,279		0.0000	1.0000	100.00
7.5	3,370,913		0.0000	1.0000	100.00
8.5	2,078,876		0.0000	1.0000	100.00
9.5	1,459,375		0.0000	1.0000	100.00
10.5	1,105,252		0.0000	1.0000	100.00
11.5	457,973		0.0000	1.0000	100.00
12.5	372,910		0.0000	1.0000	100.00
13.5	302,436		0.0000	1.0000	100.00
14.5	308,799		0.0000	1.0000	100.00
15.5	308,799		0.0000	1.0000	100.00
16.5	308,799		0.0000	1.0000	100.00
17.5	298,564		0.0000	1.0000	100.00
18.5	208,379		0.0000	1.0000	100.00
19.5	188,237		0.0000	1.0000	100.00
20.5	170,188		0.0000	1.0000	100.00
21.5	99,982		0.0000	1.0000	100.00
22.5	86,460		0.0000	1.0000	100.00
23.5	13,533		0.0000	1.0000	100.00
24.5	6,363		0.0000	1.0000	100.00
25.5					100.00

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 370.0 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



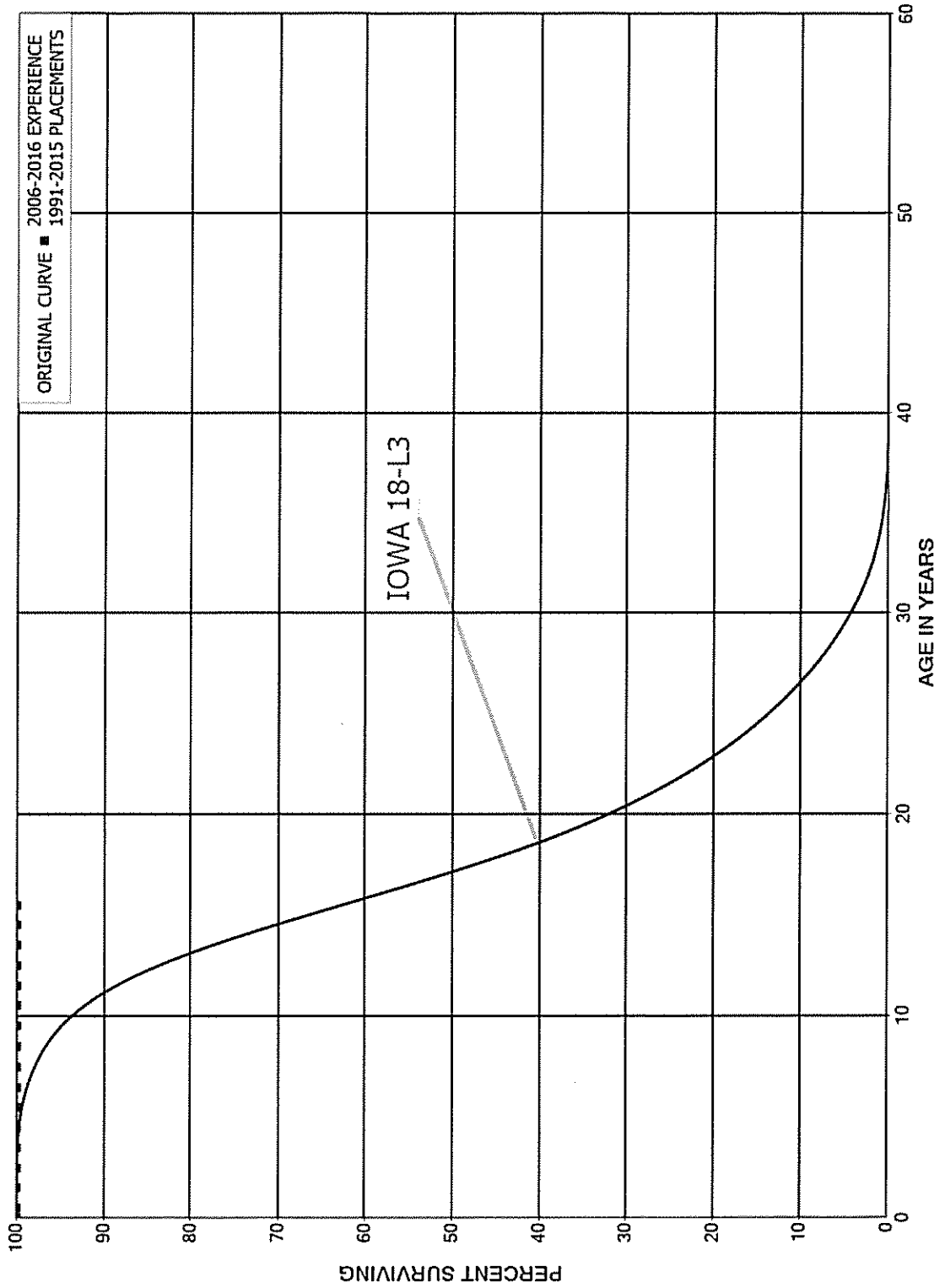
CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 370.0 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2014			EXPERIENCE BAND 2006-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	644,011		0.0000	1.0000	100.00
0.5	860,279		0.0000	1.0000	100.00
1.5	860,279		0.0000	1.0000	100.00
2.5	630,522		0.0000	1.0000	100.00
3.5	616,086		0.0000	1.0000	100.00
4.5	570,764		0.0000	1.0000	100.00
5.5	537,952		0.0000	1.0000	100.00
6.5	499,937		0.0000	1.0000	100.00
7.5	443,365		0.0000	1.0000	100.00
8.5	275,463		0.0000	1.0000	100.00
9.5	264,262		0.0000	1.0000	100.00
10.5	216,267		0.0000	1.0000	100.00
11.5					100.00

CITIZENS ENERGY GROUP
 CHILLED WATER
 ACCOUNT 392.0 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CHILLED WATER

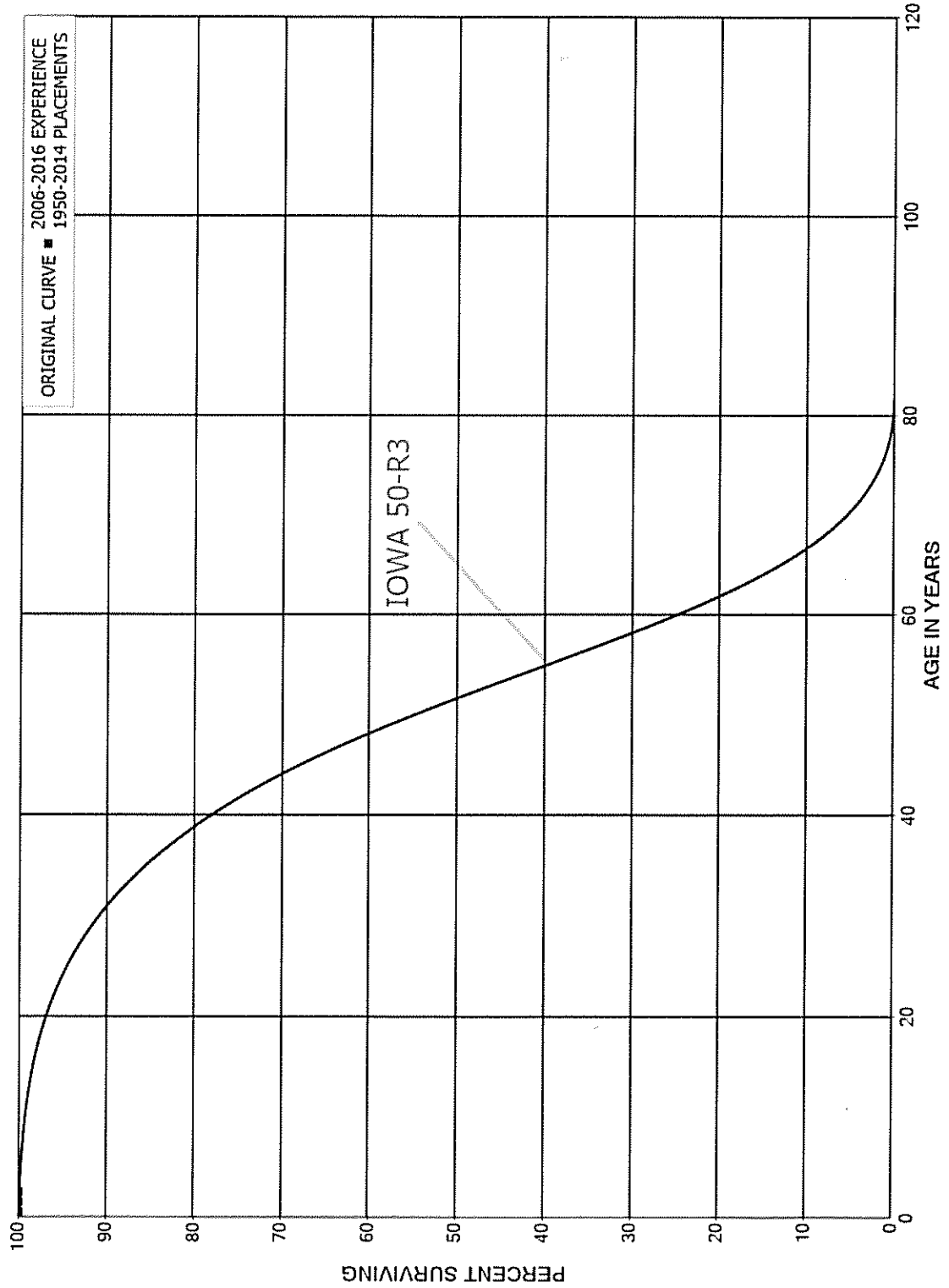
ACCOUNT 392.0 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2015			EXPERIENCE BAND 2006-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	156,817		0.0000	1.0000	100.00
0.5	205,820		0.0000	1.0000	100.00
1.5	192,999		0.0000	1.0000	100.00
2.5	190,251	3	0.0000	1.0000	100.00
3.5	143,738		0.0000	1.0000	100.00
4.5	143,738		0.0000	1.0000	100.00
5.5	112,202		0.0000	1.0000	100.00
6.5	112,202		0.0000	1.0000	100.00
7.5	112,202		0.0000	1.0000	100.00
8.5	80,446		0.0000	1.0000	100.00
9.5	80,446		0.0000	1.0000	100.00
10.5	80,446		0.0000	1.0000	100.00
11.5	61,445		0.0000	1.0000	100.00
12.5	42,131		0.0000	1.0000	100.00
13.5	7,211		0.0000	1.0000	100.00
14.5	2,460		0.0000	1.0000	100.00
15.5	2,460		0.0000	1.0000	100.00
16.5	2,460		0.0000	1.0000	100.00
17.5	2,460		0.0000	1.0000	100.00
18.5	2,460		0.0000	1.0000	100.00
19.5	2,460		0.0000	1.0000	100.00
20.5	2,460		0.0000	1.0000	100.00
21.5	2,460		0.0000	1.0000	100.00
22.5	2,460		0.0000	1.0000	100.00
23.5	2,460		0.0000	1.0000	100.00
24.5	2,377		0.0000	1.0000	100.00
25.5					100.00

CITIZENS GAS OF WESTFIELD

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 375.0 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 375.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 2006-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,305		0.0000	1.0000	100.00
0.5	28,305		0.0000	1.0000	100.00
1.5	28,305		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

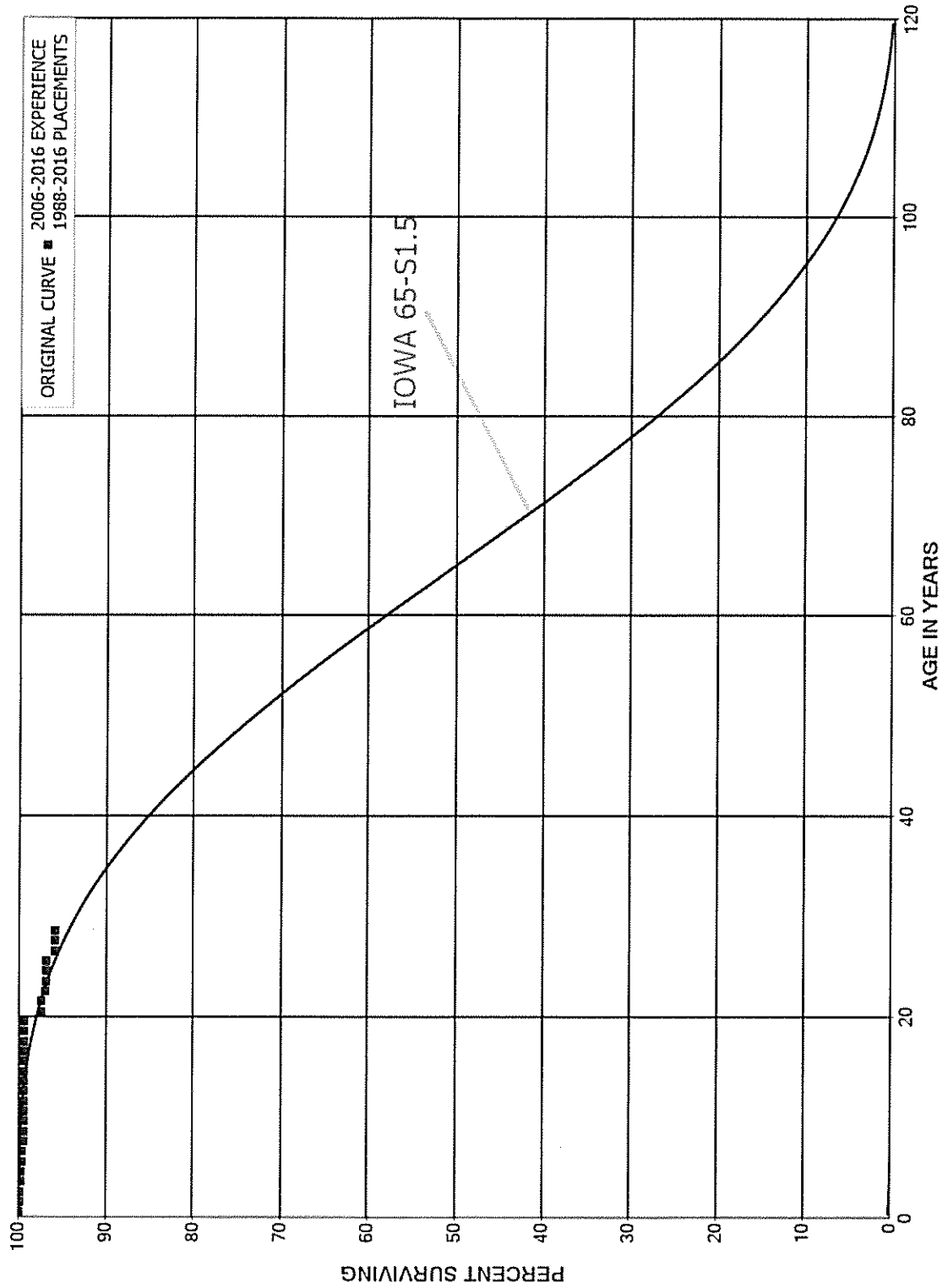
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 375.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 2006-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	275	275	1.0000		
56.5					

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 376.0 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 376.0 MAINS

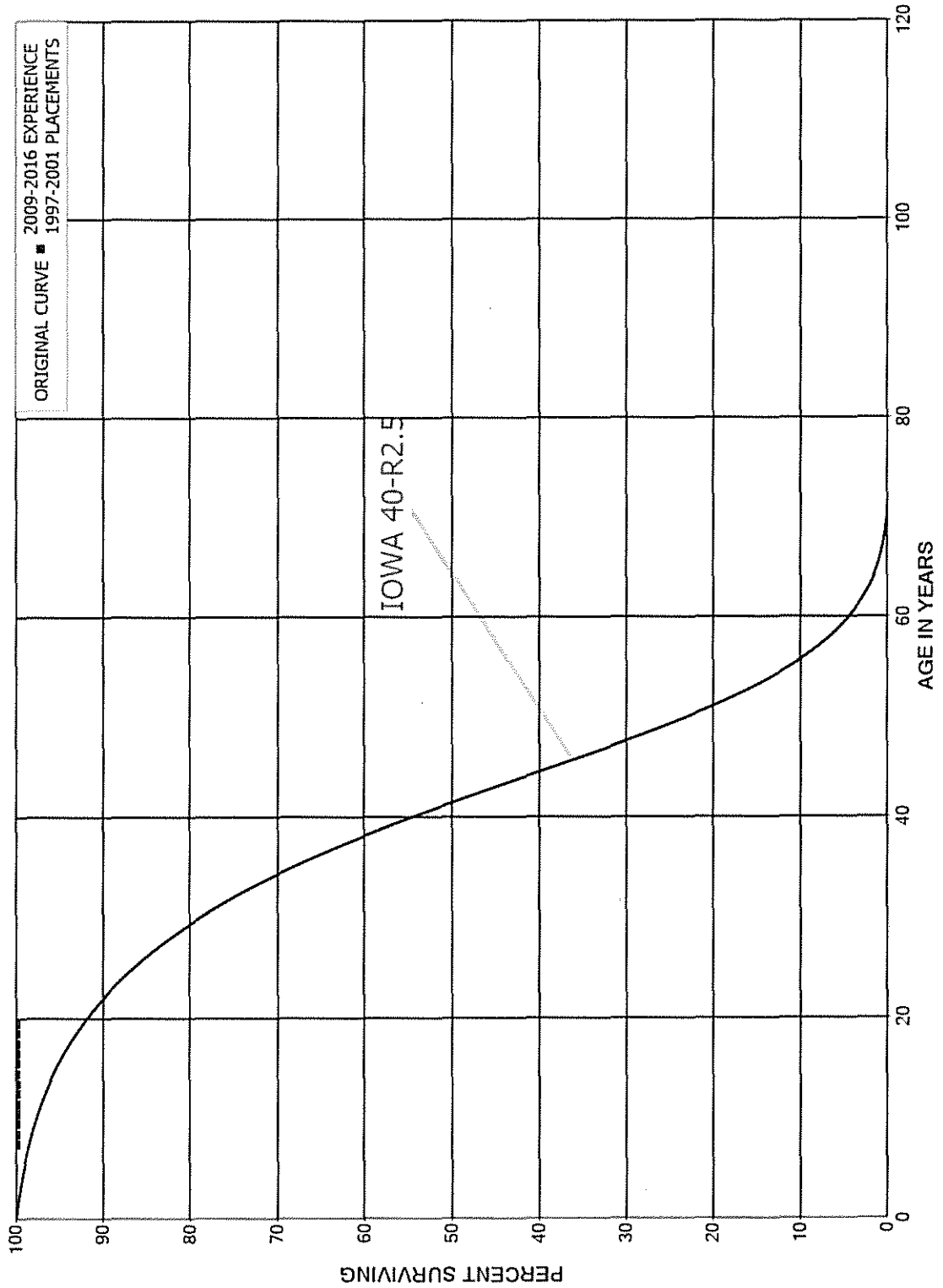
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2016

EXPERIENCE BAND 2006-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,603,475		0.0000	1.0000	100.00
0.5	5,697,381	9,822	0.0017	0.9983	100.00
1.5	4,877,374		0.0000	1.0000	99.83
2.5	4,663,595	4,114	0.0009	0.9991	99.83
3.5	3,994,865	2,305	0.0006	0.9994	99.74
4.5	4,287,291	752	0.0002	0.9998	99.68
5.5	4,179,488		0.0000	1.0000	99.66
6.5	4,281,276	13,602	0.0032	0.9968	99.66
7.5	4,325,142		0.0000	1.0000	99.35
8.5	4,112,014		0.0000	1.0000	99.35
9.5	4,071,338		0.0000	1.0000	99.35
10.5	2,564,142		0.0000	1.0000	99.35
11.5	1,426,866		0.0000	1.0000	99.35
12.5	1,352,545		0.0000	1.0000	99.35
13.5	1,208,026		0.0000	1.0000	99.35
14.5	1,132,037		0.0000	1.0000	99.35
15.5	678,376		0.0000	1.0000	99.35
16.5	583,367		0.0000	1.0000	99.35
17.5	918,019		0.0000	1.0000	99.35
18.5	810,572		0.0000	1.0000	99.35
19.5	720,320	14,541	0.0202	0.9798	99.35
20.5	597,621		0.0000	1.0000	97.34
21.5	475,551	1,892	0.0040	0.9960	97.34
22.5	450,293	492	0.0011	0.9989	96.96
23.5	449,802		0.0000	1.0000	96.85
24.5	449,802		0.0000	1.0000	96.85
25.5	449,802	4,548	0.0101	0.9899	96.85
26.5	445,254		0.0000	1.0000	95.87
27.5	445,254		0.0000	1.0000	95.87
28.5					95.87

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 378.0 MEASURING AND REGULATING EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



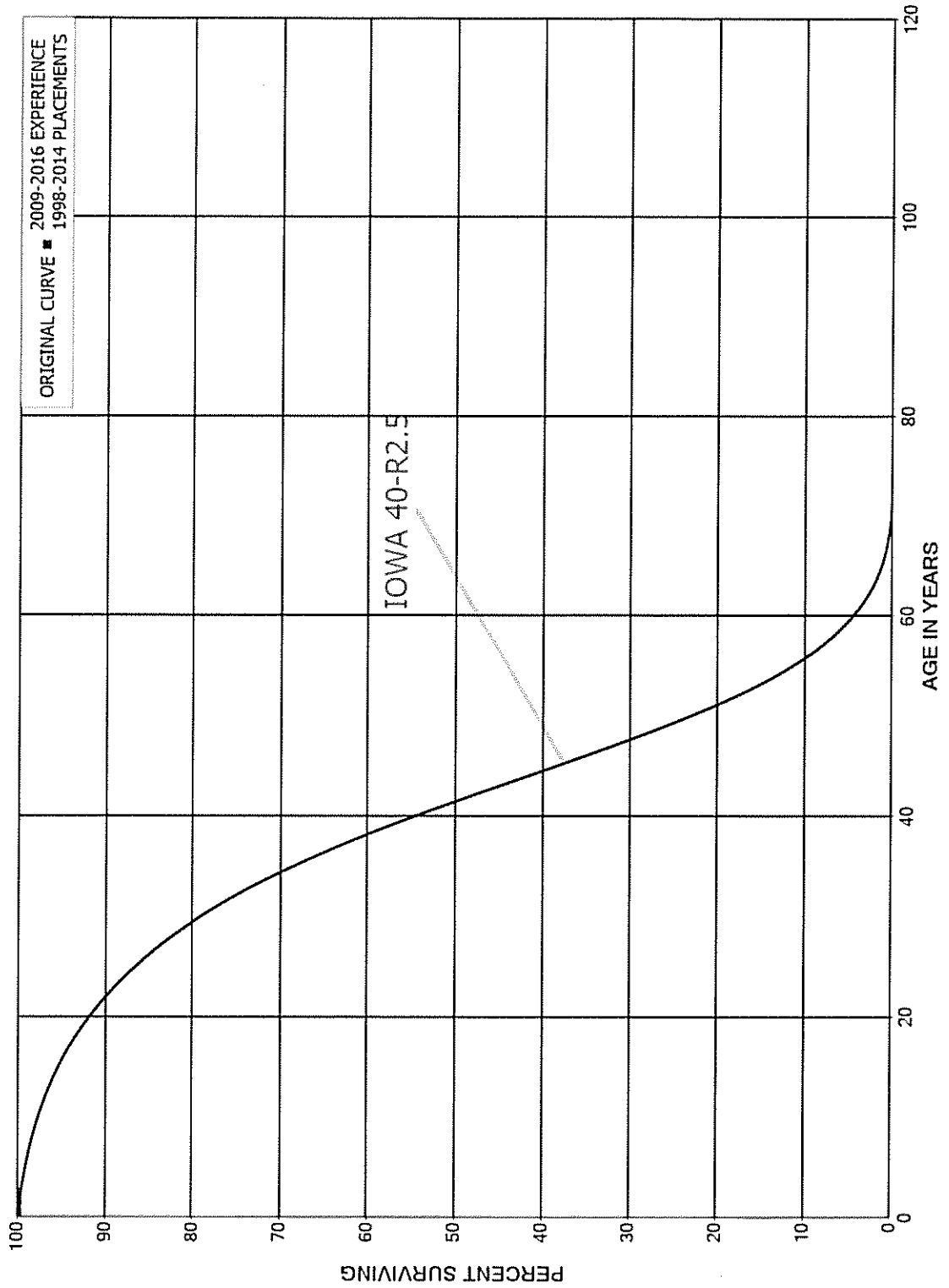
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 378.0 MEASURING AND REGULATING EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2001			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5	3,562		0.0000	1.0000	100.00
8.5	6,379		0.0000	1.0000	100.00
9.5	6,379		0.0000	1.0000	100.00
10.5	6,379		0.0000	1.0000	100.00
11.5	10,754		0.0000	1.0000	100.00
12.5	10,754		0.0000	1.0000	100.00
13.5	10,754		0.0000	1.0000	100.00
14.5	10,754		0.0000	1.0000	100.00
15.5	7,192		0.0000	1.0000	100.00
16.5	4,375		0.0000	1.0000	100.00
17.5	4,375		0.0000	1.0000	100.00
18.5	4,375		0.0000	1.0000	100.00
19.5					100.00

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 379.0 MEASURING AND REGULATING EQUIPMENT - GCCS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



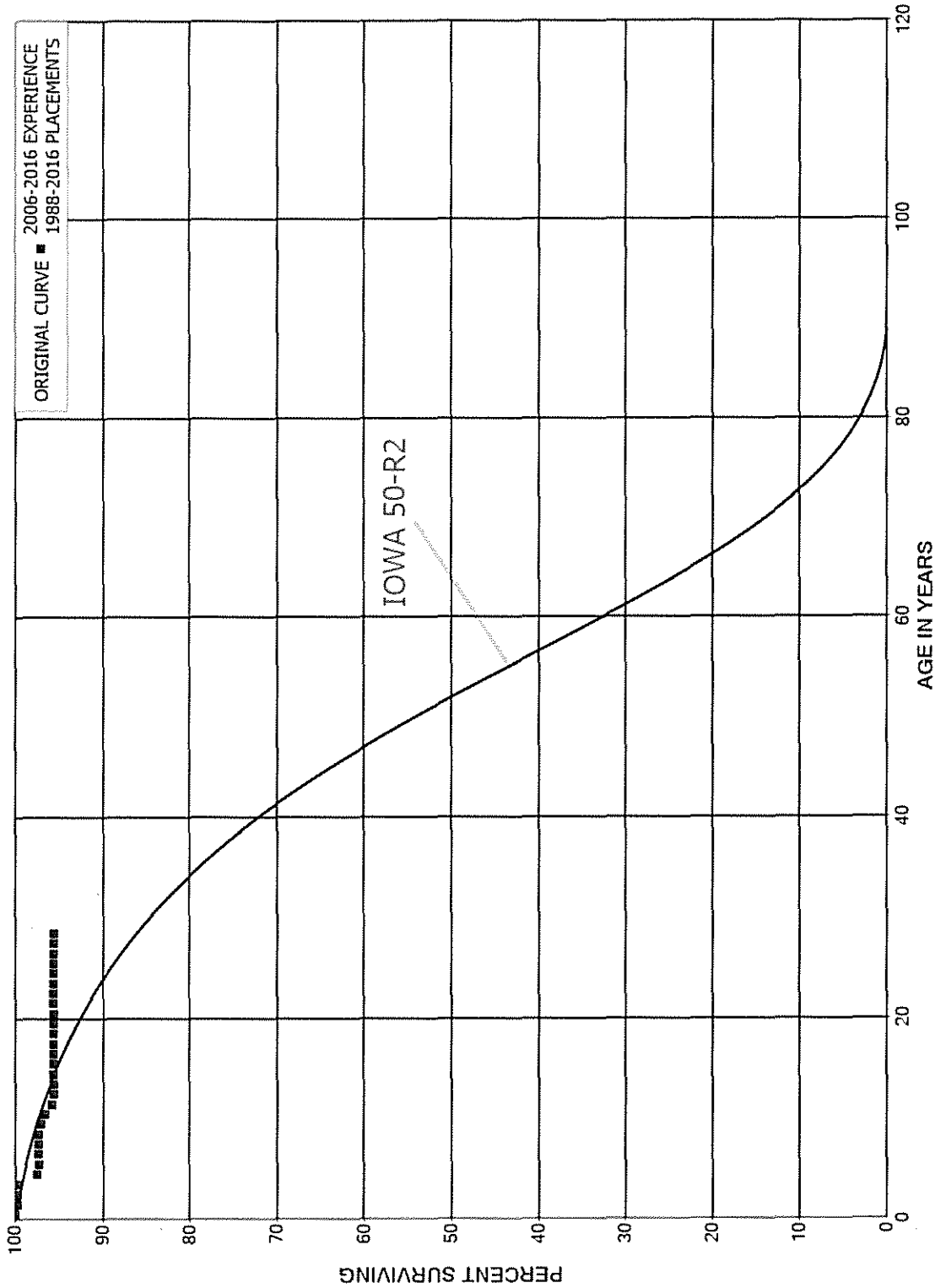
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 379.0 MEASURING AND REGULATING EQUIPMENT - GCCS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2014			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,153		0.0000	1.0000	100.00
0.5	85,153		0.0000	1.0000	100.00
1.5	85,153		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5	1,149		0.0000		
6.5	1,149		0.0000		
7.5	1,149		0.0000		
8.5	1,149		0.0000		
9.5	2,086		0.0000		
10.5	6,971		0.0000		
11.5	6,971		0.0000		
12.5	6,971		0.0000		
13.5	5,822		0.0000		
14.5	5,822		0.0000		
15.5	5,822		0.0000		
16.5	5,822		0.0000		
17.5	4,885		0.0000		
18.5					

CITIZENS ENERGY GROUP
CITIZENS GAS OF WESTFIELD
ACCOUNT 380.0 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



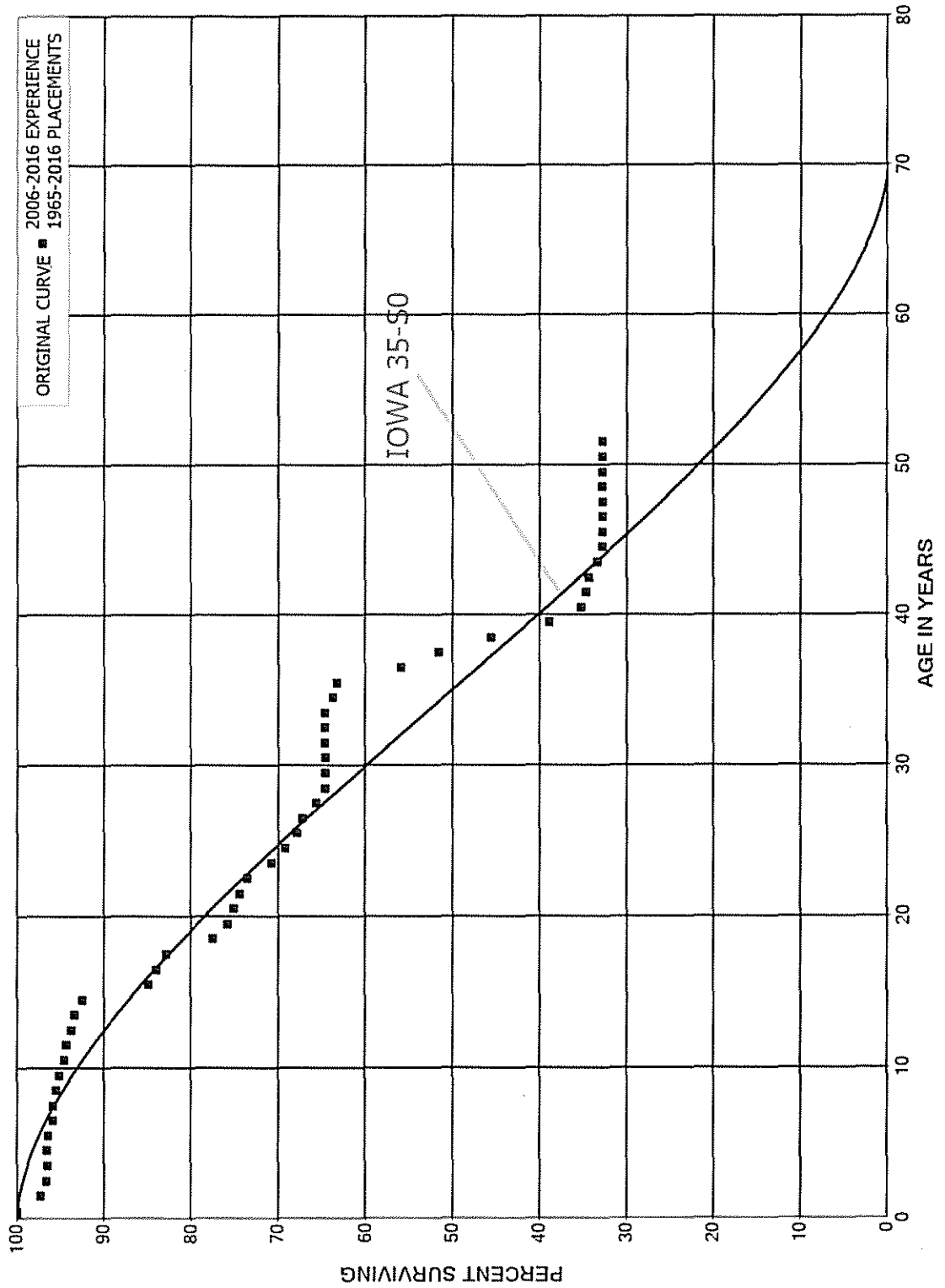
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 380.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2016			EXPERIENCE BAND 2006-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,240,070		0.0000	1.0000	100.00	
0.5	1,395,981	3,219	0.0023	0.9977	100.00	
1.5	1,339,196		0.0000	1.0000	99.77	
2.5	1,305,292		0.0000	1.0000	99.77	
3.5	1,251,931	27,893	0.0223	0.9777	99.77	
4.5	1,255,050	3,326	0.0027	0.9973	97.55	
5.5	1,246,505		0.0000	1.0000	97.29	
6.5	1,233,719		0.0000	1.0000	97.29	
7.5	1,223,977		0.0000	1.0000	97.29	
8.5	1,179,692	2,747	0.0023	0.9977	97.29	
9.5	1,029,178	5,088	0.0049	0.9951	97.06	
10.5	674,670	5,088	0.0075	0.9925	96.58	
11.5	434,847	1,018	0.0023	0.9977	95.85	
12.5	321,884		0.0000	1.0000	95.63	
13.5	252,074		0.0000	1.0000	95.63	
14.5	179,149		0.0000	1.0000	95.63	
15.5	119,822		0.0000	1.0000	95.63	
16.5	78,956		0.0000	1.0000	95.63	
17.5	416,625		0.0000	1.0000	95.63	
18.5	384,323		0.0000	1.0000	95.63	
19.5	382,088		0.0000	1.0000	95.63	
20.5	382,088		0.0000	1.0000	95.63	
21.5	382,088		0.0000	1.0000	95.63	
22.5	382,088		0.0000	1.0000	95.63	
23.5	382,088		0.0000	1.0000	95.63	
24.5	382,088		0.0000	1.0000	95.63	
25.5	382,088		0.0000	1.0000	95.63	
26.5	382,088		0.0000	1.0000	95.63	
27.5	382,088		0.0000	1.0000	95.63	
28.5					95.63	

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 381.0 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 381.0 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2016

EXPERIENCE BAND 2006-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,322		0.0000	1.0000	100.00
0.5	398,760	10,739	0.0269	0.9731	100.00
1.5	366,378	2,480	0.0068	0.9932	97.31
2.5	358,479	369	0.0010	0.9990	96.65
3.5	347,495	122	0.0004	0.9996	96.55
4.5	362,975	370	0.0010	0.9990	96.51
5.5	386,129	2,263	0.0059	0.9941	96.42
6.5	398,532	203	0.0005	0.9995	95.85
7.5	412,205	1,367	0.0033	0.9967	95.80
8.5	419,851	1,971	0.0047	0.9953	95.48
9.5	380,243	2,198	0.0058	0.9942	95.04
10.5	234,481	612	0.0026	0.9974	94.49
11.5	190,626	1,000	0.0052	0.9948	94.24
12.5	199,931	669	0.0033	0.9967	93.75
13.5	190,166	1,818	0.0096	0.9904	93.43
14.5	169,687	14,195	0.0837	0.9163	92.54
15.5	136,467	1,338	0.0098	0.9902	84.80
16.5	118,548	1,589	0.0134	0.9866	83.97
17.5	103,075	6,608	0.0641	0.9359	82.84
18.5	85,333	1,885	0.0221	0.9779	77.53
19.5	72,355	685	0.0095	0.9905	75.82
20.5	64,832	623	0.0096	0.9904	75.10
21.5	53,036	622	0.0117	0.9883	74.38
22.5	39,972	1,511	0.0378	0.9622	73.51
23.5	27,920	612	0.0219	0.9781	70.73
24.5	21,596	408	0.0189	0.9811	69.18
25.5	20,576	204	0.0099	0.9901	67.87
26.5	17,720	408	0.0230	0.9770	67.20
27.5	12,736	204	0.0160	0.9840	65.65
28.5	6,732		0.0000	1.0000	64.60
29.5	8,604		0.0000	1.0000	64.60
30.5	11,868		0.0000	1.0000	64.60
31.5	17,056		0.0000	1.0000	64.60
32.5	21,544		0.0000	1.0000	64.60
33.5	29,908	408	0.0136	0.9864	64.60
34.5	30,520	204	0.0067	0.9933	63.72
35.5	31,540	3,672	0.1164	0.8836	63.29
36.5	28,480	2,244	0.0788	0.9212	55.92
37.5	29,500	3,468	0.1176	0.8824	51.52
38.5	26,488	3,876	0.1463	0.8537	45.46

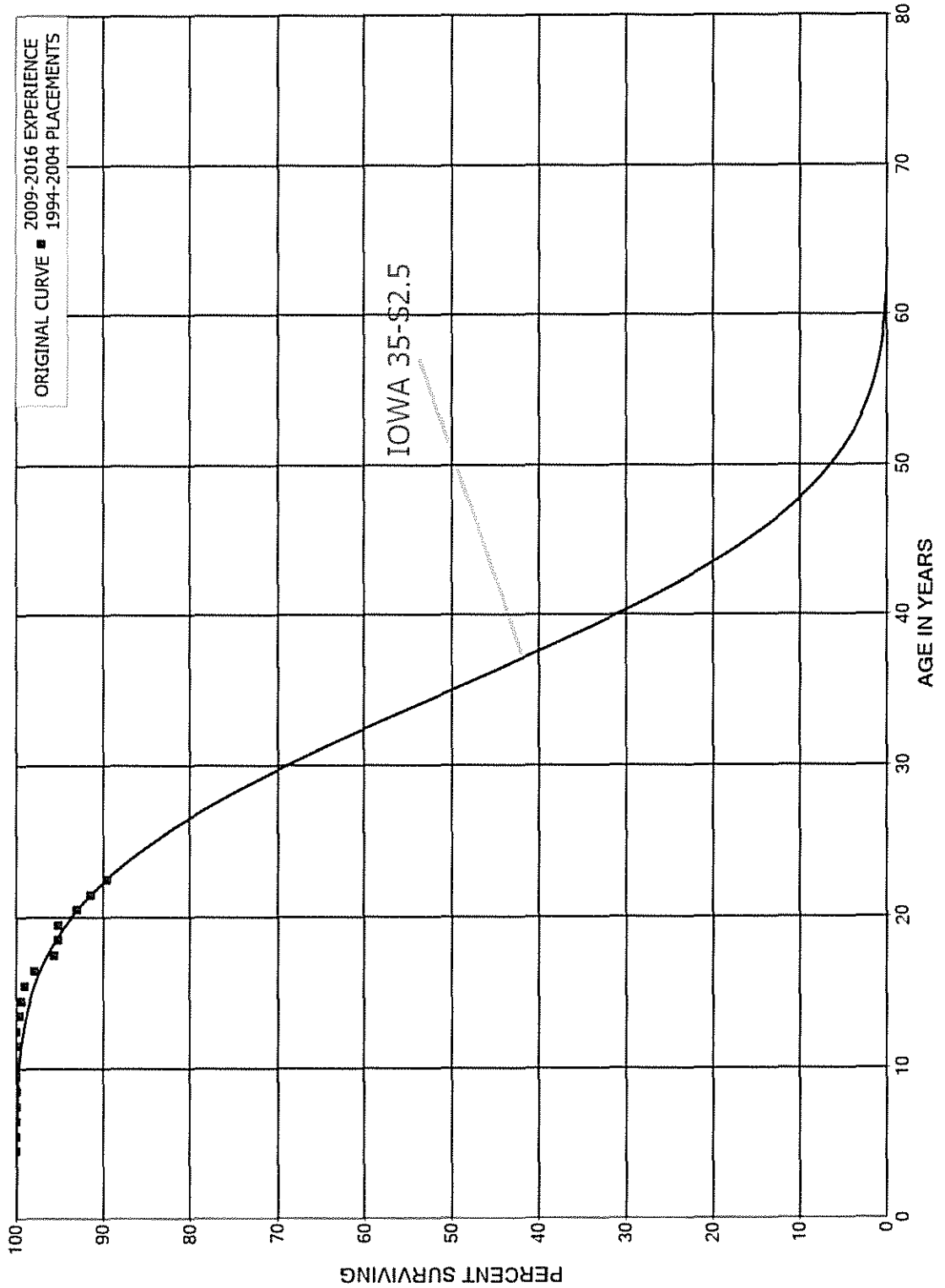
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 381.0 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2016			EXPERIENCE BAND 2006-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	22,612	2,088	0.0923	0.9077	38.81	
40.5	23,380	408	0.0175	0.9825	35.22	
41.5	20,320	204	0.0100	0.9900	34.61	
42.5	14,928	408	0.0273	0.9727	34.26	
43.5	10,848	204	0.0188	0.9812	33.33	
44.5	6,564		0.0000	1.0000	32.70	
45.5	6,564		0.0000	1.0000	32.70	
46.5	6,564		0.0000	1.0000	32.70	
47.5	6,564		0.0000	1.0000	32.70	
48.5	6,564		0.0000	1.0000	32.70	
49.5	6,564		0.0000	1.0000	32.70	
50.5	6,564		0.0000	1.0000	32.70	
51.5					32.70	

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 382.0 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



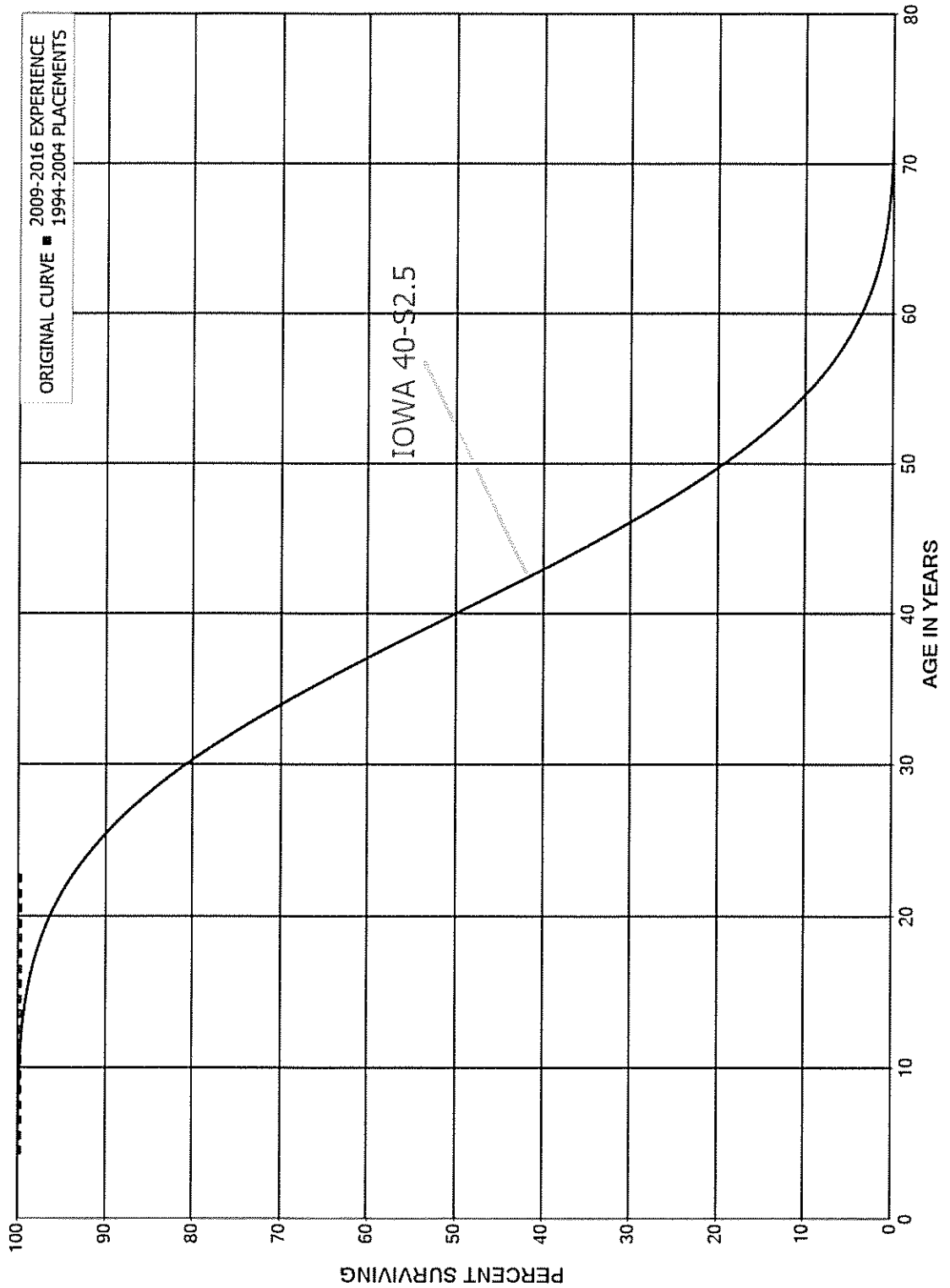
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 382.0 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2004			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	975		0.0000	1.0000	100.00
5.5	3,202		0.0000	1.0000	100.00
6.5	4,712		0.0000	1.0000	100.00
7.5	5,829		0.0000	1.0000	100.00
8.5	7,303		0.0000	1.0000	100.00
9.5	10,519		0.0000	1.0000	100.00
10.5	15,147	8	0.0005	0.9995	100.00
11.5	15,139	8	0.0005	0.9995	99.95
12.5	14,172	40	0.0029	0.9971	99.90
13.5	13,740	27	0.0020	0.9980	99.62
14.5	12,855	64	0.0049	0.9951	99.42
15.5	11,707	128	0.0109	0.9891	98.93
16.5	10,137	230	0.0227	0.9773	97.85
17.5	6,818	30	0.0044	0.9956	95.63
18.5	2,402		0.0000	1.0000	95.21
19.5	2,402	56	0.0232	0.9768	95.21
20.5	2,346	39	0.0168	0.9832	93.00
21.5	546	11	0.0206	0.9794	91.44
22.5					89.55

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD
 ACCOUNT 383.0 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



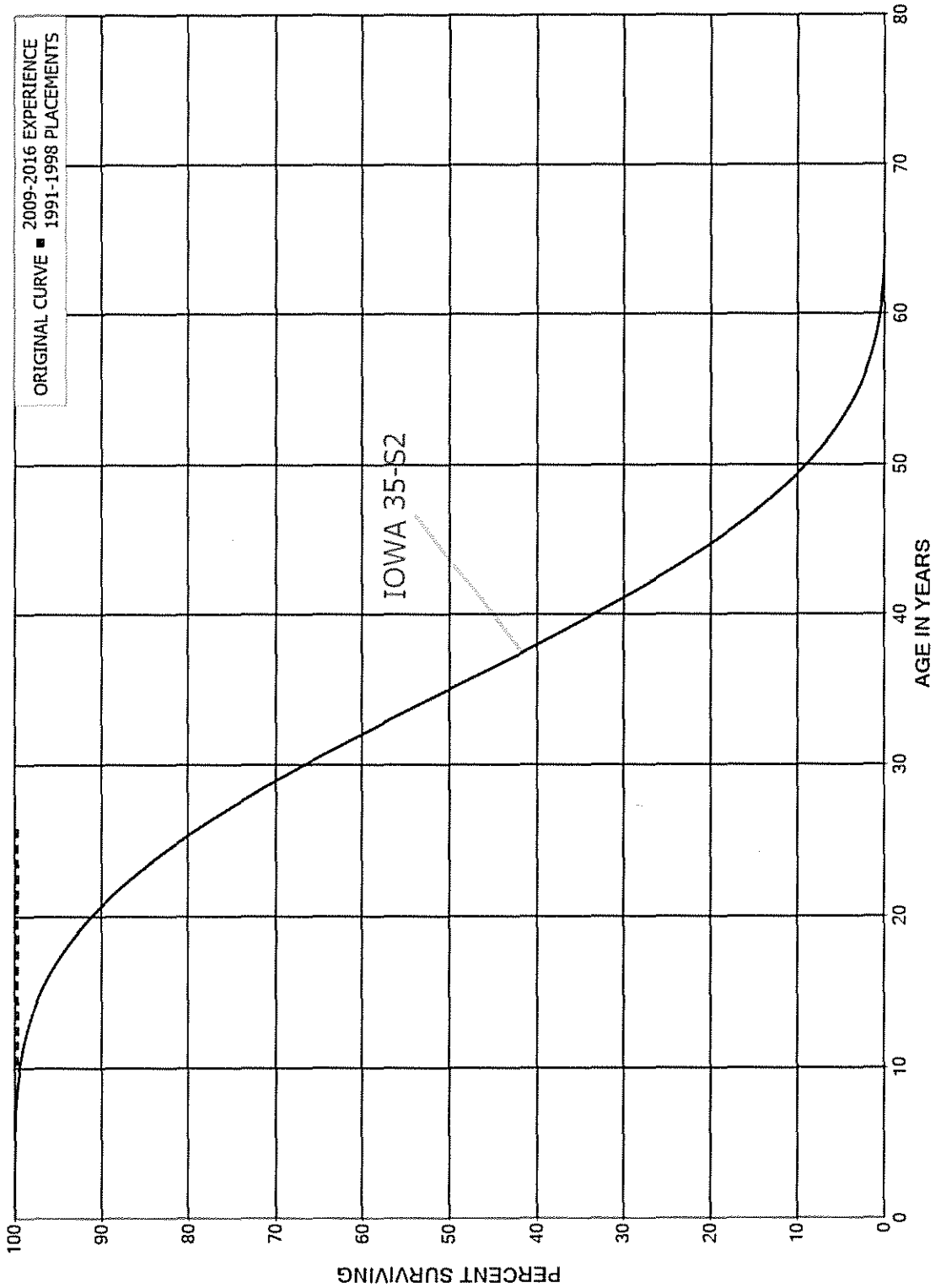
CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 383.0 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2004			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	4,555		0.0000	1.0000	100.00
5.5	10,165		0.0000	1.0000	100.00
6.5	21,820		0.0000	1.0000	100.00
7.5	30,458		0.0000	1.0000	100.00
8.5	39,187		0.0000	1.0000	100.00
9.5	42,655		0.0000	1.0000	100.00
10.5	48,326		0.0000	1.0000	100.00
11.5	69,823		0.0000	1.0000	100.00
12.5	73,207		0.0000	1.0000	100.00
13.5	71,313		0.0000	1.0000	100.00
14.5	64,843		0.0000	1.0000	100.00
15.5	56,205		0.0000	1.0000	100.00
16.5	47,476		0.0000	1.0000	100.00
17.5	44,008		0.0000	1.0000	100.00
18.5	38,337		0.0000	1.0000	100.00
19.5	16,840		0.0000	1.0000	100.00
20.5	8,901		0.0000	1.0000	100.00
21.5	5,185		0.0000	1.0000	100.00
22.5					100.00

CITIZENS ENERGY GROUP
CITIZENS GAS OF WESTFIELD
ACCOUNT 385.0 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

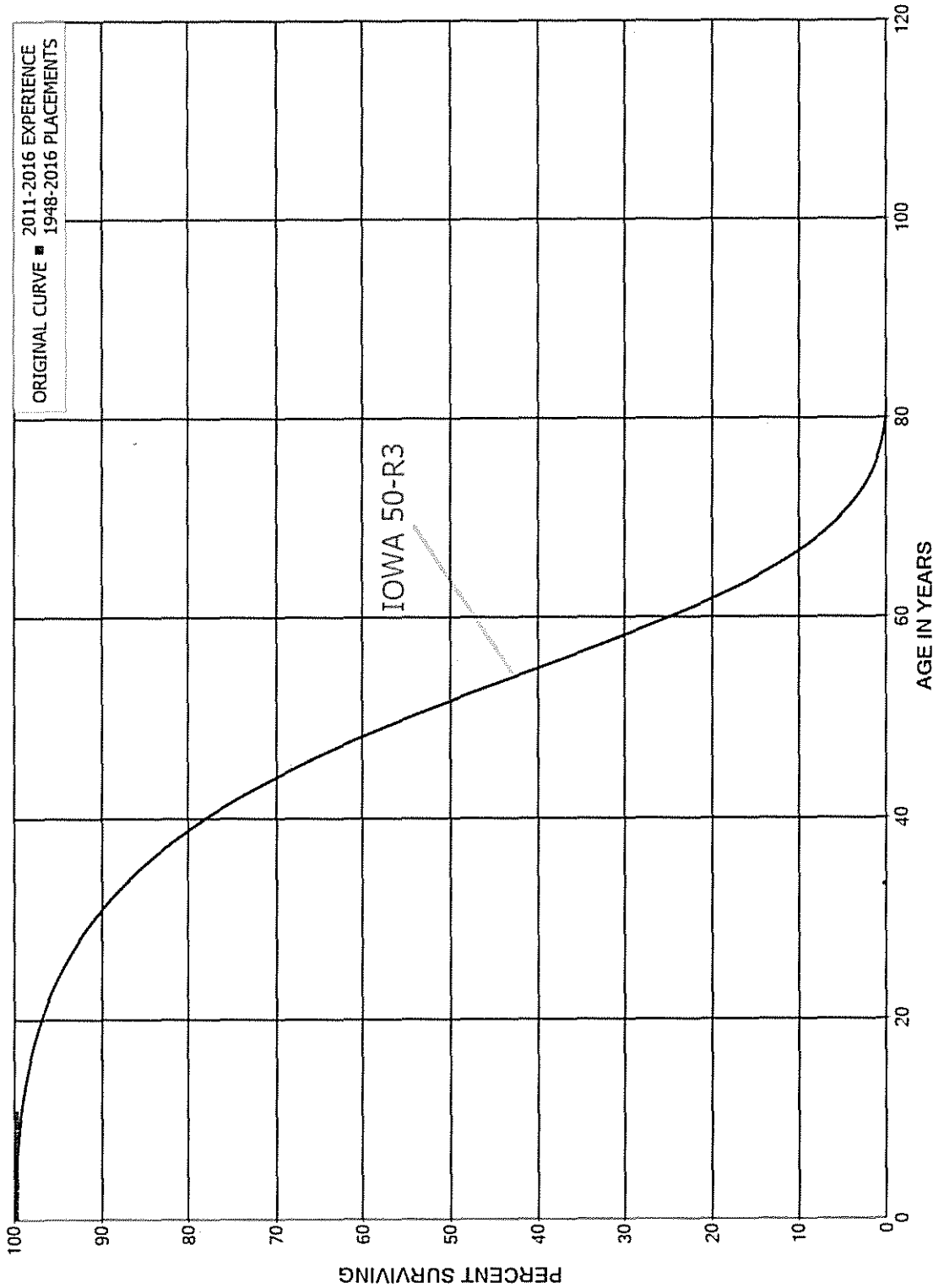
ACCOUNT 385.0 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-1998			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5	13,050		0.0000	1.0000	100.00
11.5	29,062		0.0000	1.0000	100.00
12.5	29,062		0.0000	1.0000	100.00
13.5	29,062		0.0000	1.0000	100.00
14.5	29,062		0.0000	1.0000	100.00
15.5	29,062		0.0000	1.0000	100.00
16.5	29,062		0.0000	1.0000	100.00
17.5	32,553		0.0000	1.0000	100.00
18.5	19,503		0.0000	1.0000	100.00
19.5	3,491		0.0000	1.0000	100.00
20.5	3,491		0.0000	1.0000	100.00
21.5	3,491		0.0000	1.0000	100.00
22.5	3,491		0.0000	1.0000	100.00
23.5	3,491		0.0000	1.0000	100.00
24.5	3,491		0.0000	1.0000	100.00
25.5					100.00

CITIZENS WATER

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,740,410		0.0000	1.0000	100.00
0.5	8,998,088		0.0000	1.0000	100.00
1.5	8,909,160		0.0000	1.0000	100.00
2.5	8,173,712		0.0000	1.0000	100.00
3.5	8,523,760		0.0000	1.0000	100.00
4.5	5,069,541		0.0000	1.0000	100.00
5.5	3,835,218		0.0000	1.0000	100.00
6.5	2,347,882		0.0000	1.0000	100.00
7.5	2,341,854		0.0000	1.0000	100.00
8.5	2,341,854		0.0000	1.0000	100.00
9.5	991,854		0.0000	1.0000	100.00
10.5					100.00
11.5	2,032,407		0.0000		
12.5	5,911,668		0.0000		
13.5	5,911,668		0.0000		
14.5	6,315,633		0.0000		
15.5	6,427,341		0.0000		
16.5	6,427,341		0.0000		
17.5	5,788,489		0.0000		
18.5	2,628,452		0.0000		
19.5	2,628,452		0.0000		
20.5	2,224,487		0.0000		
21.5	2,140,917		0.0000		
22.5	2,140,917		0.0000		
23.5	747,362		0.0000		
24.5	1,390,428		0.0000		
25.5	1,390,428		0.0000		
26.5	1,390,428		0.0000		
27.5	1,362,290		0.0000		
28.5	1,362,290		0.0000		
29.5	1,362,290		0.0000		
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	1,444,657		0.0000		
38.5	1,444,657		0.0000		

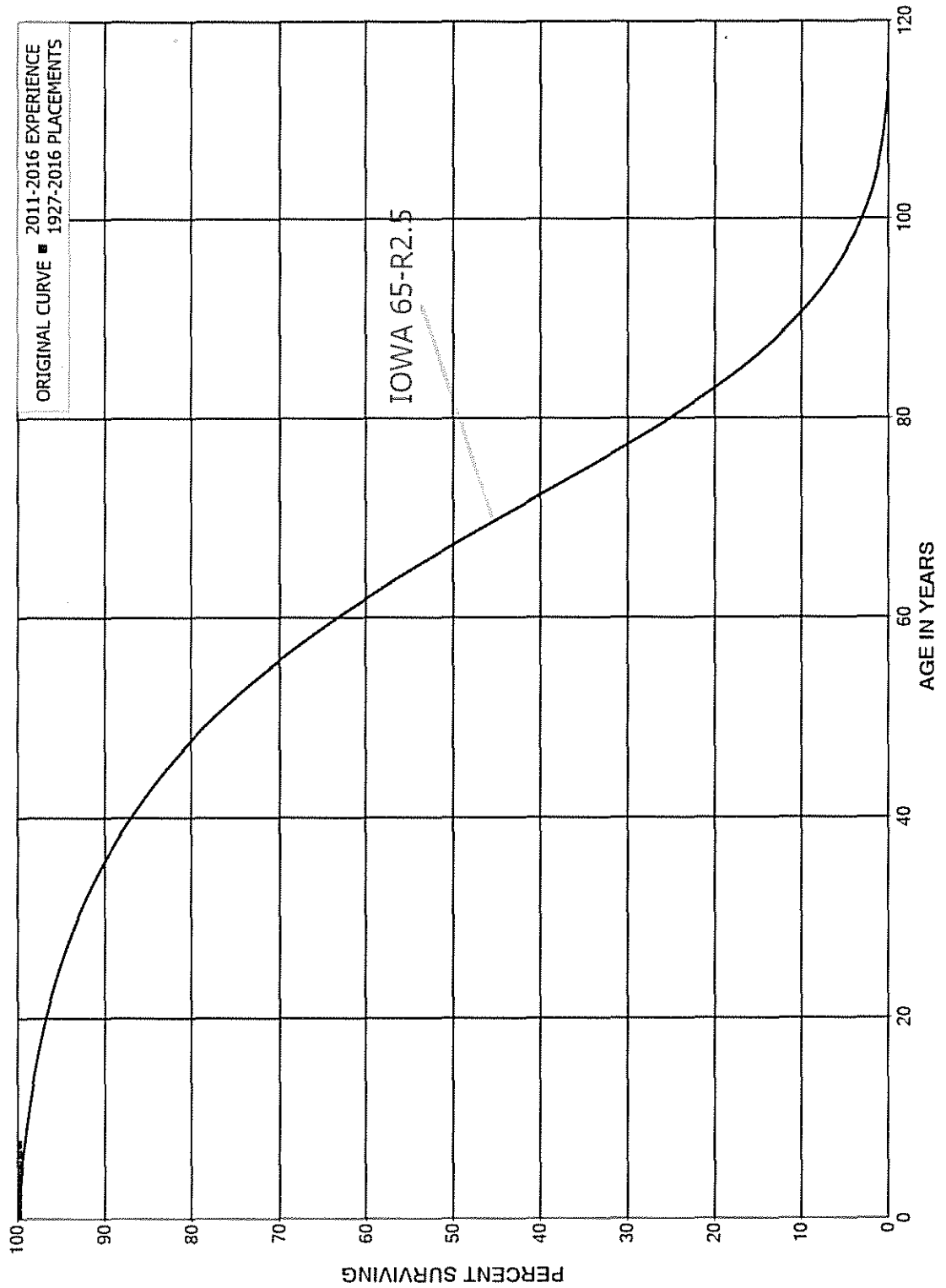
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,444,657		0.0000		
40.5	1,729,276		0.0000		
41.5	1,729,276		0.0000		
42.5	1,729,276		0.0000		
43.5	284,619		0.0000		
44.5	284,619		0.0000		
45.5	284,619		0.0000		
46.5					
47.5	1,019,971		0.0000		
48.5	3,968,366		0.0000		
49.5	3,968,366		0.0000		
50.5	3,968,366		0.0000		
51.5	3,968,366		0.0000		
52.5	3,968,366		0.0000		
53.5	3,656,277		0.0000		
54.5	707,882		0.0000		
55.5	707,882		0.0000		
56.5	707,882		0.0000		
57.5	707,882		0.0000		
58.5	707,882		0.0000		
59.5					
60.5	315,237		0.0000		
61.5	315,237		0.0000		
62.5	513,953		0.0000		
63.5	513,953		0.0000		
64.5	513,953		0.0000		
65.5	513,953		0.0000		
66.5	198,716		0.0000		
67.5	198,716		0.0000		
68.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2016		EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,061,589		0.0000	1.0000	100.00
0.5	16,877,870		0.0000	1.0000	100.00
1.5	11,850,174		0.0000	1.0000	100.00
2.5	10,190,451	3,336	0.0003	0.9997	100.00
3.5	4,576,393		0.0000	1.0000	99.97
4.5	1,335,565		0.0000	1.0000	99.97
5.5	1,045,707		0.0000	1.0000	99.97
6.5	1,045,707		0.0000	1.0000	99.97
7.5					99.97
8.5					
9.5					
10.5					
11.5					
12.5					
13.5	33,638,740		0.0000		
14.5	33,638,740		0.0000		
15.5	33,638,740		0.0000		
16.5	33,638,740		0.0000		
17.5	33,638,740		0.0000		
18.5	33,638,740		0.0000		
19.5	59,645,161		0.0000		
20.5	59,645,161		0.0000		
21.5	74,142,104		0.0000		
22.5	74,142,104		0.0000		
23.5	74,142,104		0.0000		
24.5	74,142,104		0.0000		
25.5	14,496,943		0.0000		
26.5	14,496,943		0.0000		
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	15,949,018		0.0000		
35.5	15,949,018		0.0000		
36.5	15,949,018		0.0000		
37.5	15,949,018		0.0000		
38.5	15,949,018		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,949,018	90,976	0.0057		
40.5					
41.5					
42.5	45,704,648		0.0000		
43.5	45,704,648		0.0000		
44.5	45,704,648		0.0000		
45.5	45,704,648		0.0000		
46.5	45,704,648	12,140	0.0003		
47.5	45,692,508		0.0000		
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

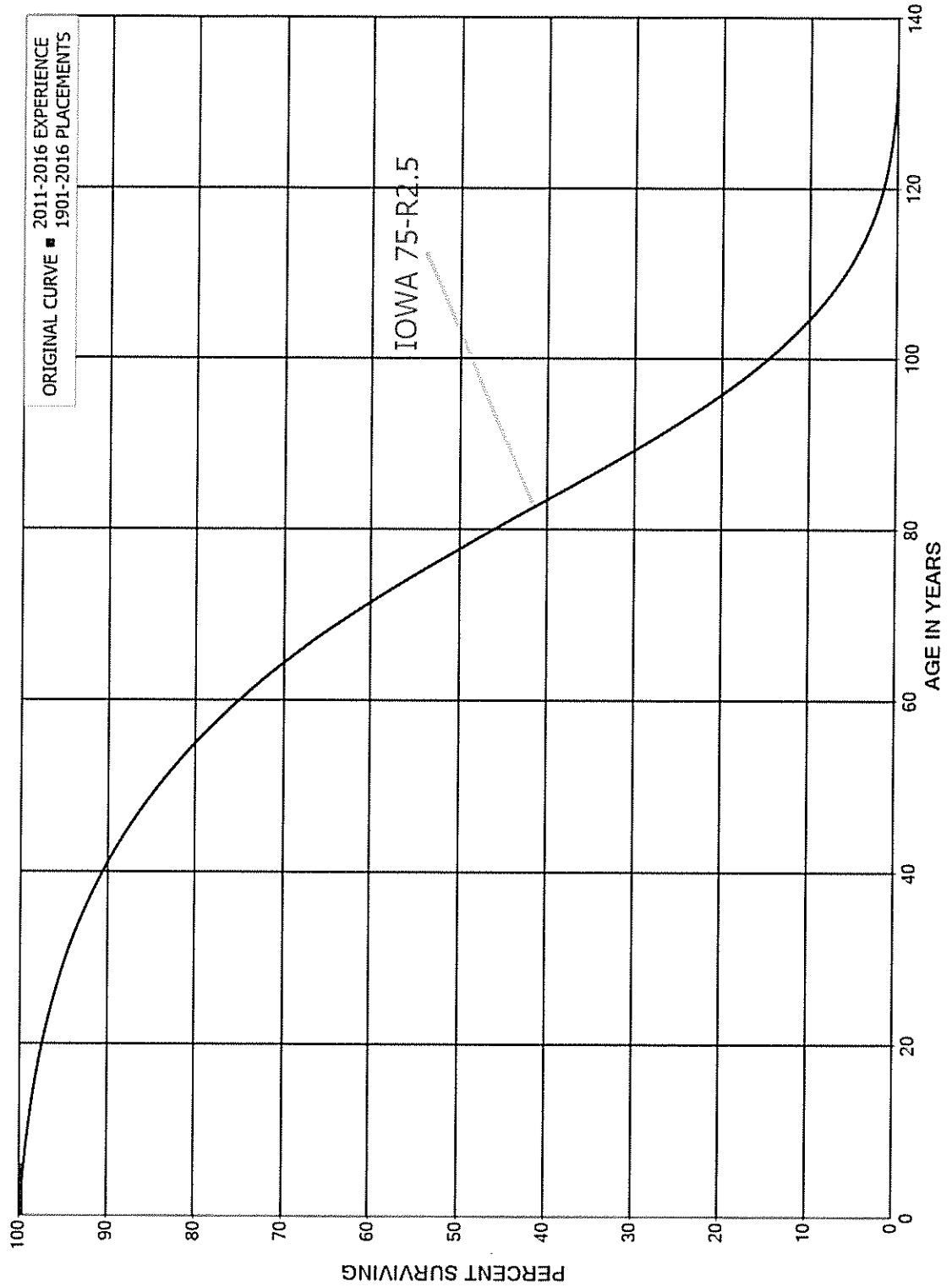
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5	4,284,811		0.0000		
84.5	4,284,811		0.0000		
85.5	4,284,811		0.0000		
86.5	4,284,811		0.0000		
87.5	4,284,811		0.0000		
88.5	4,284,811		0.0000		
89.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 305.2 COLLECTING AND IMPOUNDING RESERVOIRS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 305.2 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016

EXPERIENCE BAND 2011-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,435,426		0.0000	1.0000	100.00
0.5	2,788,778		0.0000	1.0000	100.00
1.5	2,788,778		0.0000	1.0000	100.00
2.5	2,788,778		0.0000	1.0000	100.00
3.5	637,570		0.0000	1.0000	100.00
4.5	637,570		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	13,063,698		0.0000		
13.5	13,063,698		0.0000		
14.5	13,063,698		0.0000		
15.5	13,063,698		0.0000		
16.5	13,063,698		0.0000		
17.5	13,063,698		0.0000		
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 305.2 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	2,671,928		0.0000		
41.5	2,671,928		0.0000		
42.5	2,671,928		0.0000		
43.5	2,671,928		0.0000		
44.5	2,671,928		0.0000		
45.5	2,671,928		0.0000		
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5	27,057,497		0.0000		
55.5	27,057,497		0.0000		
56.5	27,057,497		0.0000		
57.5	27,057,497		0.0000		
58.5	27,057,497		0.0000		
59.5	27,057,497		0.0000		
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5	7,102,593		0.0000		
68.5	7,102,593		0.0000		
69.5	7,102,593		0.0000		
70.5	7,102,593		0.0000		
71.5	7,102,593		0.0000		
72.5	7,102,593		0.0000		
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

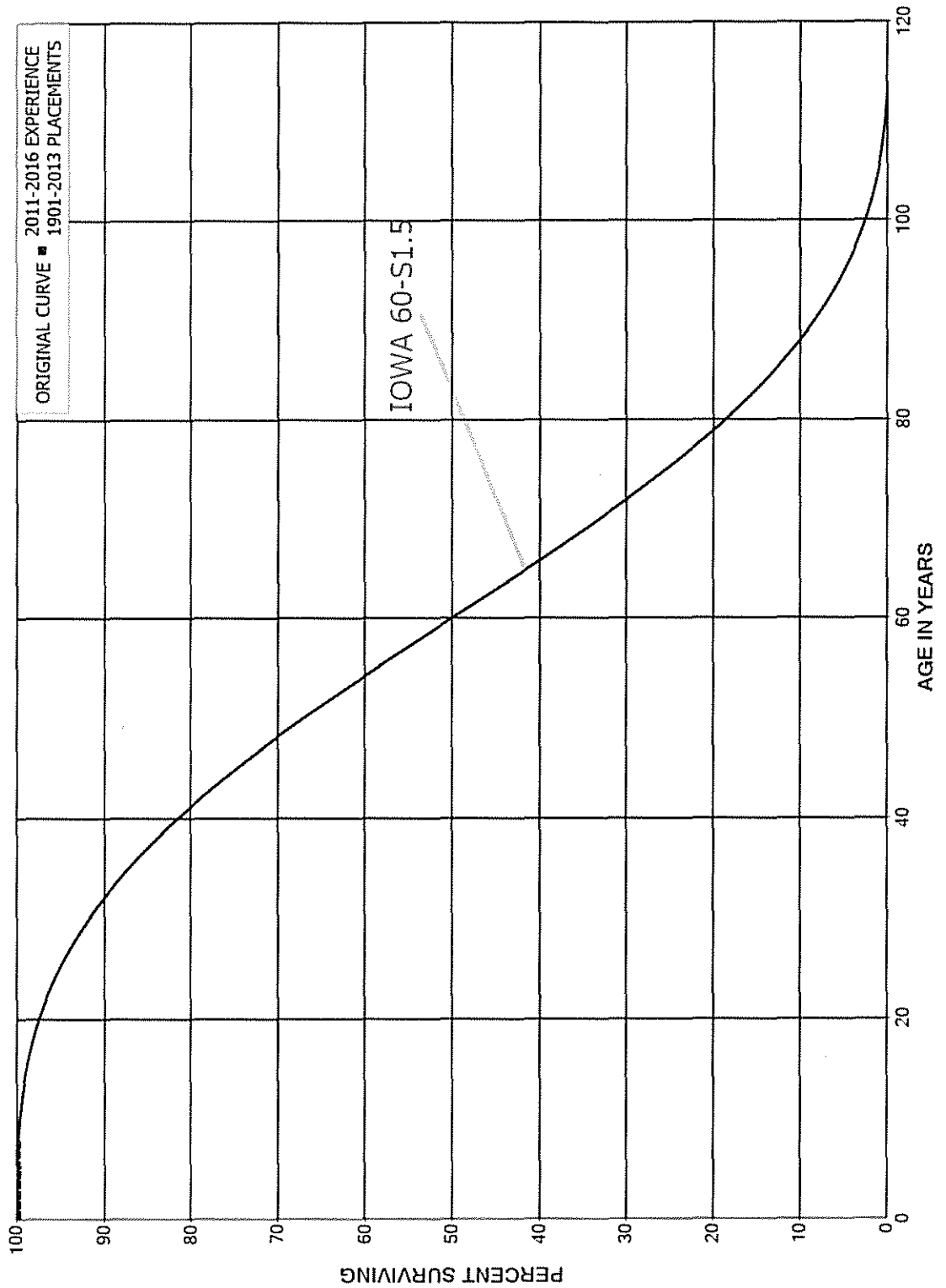
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 305.2 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5	98,647		0.0000		
110.5	98,647		0.0000		
111.5	98,647		0.0000		
112.5	98,647		0.0000		
113.5	98,647		0.0000		
114.5	98,647		0.0000		
115.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 306.2 LAKE, RIVER AND OTHER INTAKES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 306.2 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2013

EXPERIENCE BAND 2011-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,787,528		0.0000	1.0000	100.00
0.5	1,787,528		0.0000	1.0000	100.00
1.5	2,859,887		0.0000	1.0000	100.00
2.5	2,859,887		0.0000	1.0000	100.00
3.5	1,365,506		0.0000	1.0000	100.00
4.5	1,294,009		0.0000	1.0000	100.00
5.5	1,072,359		0.0000	1.0000	100.00
6.5	1,072,359		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 306.2 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2013			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

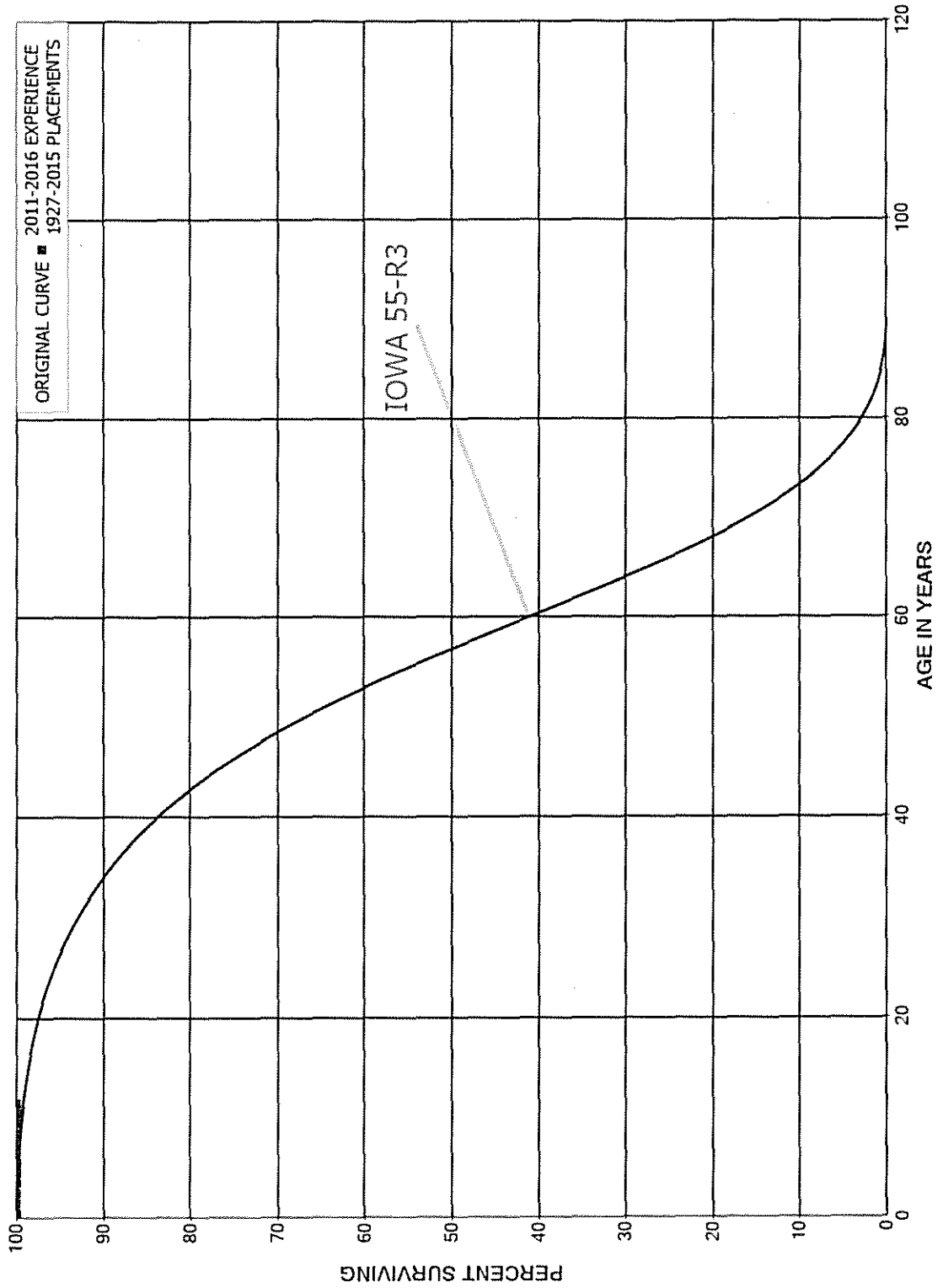
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 306.2 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2013			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5	86,580		0.0000		
110.5	86,580		0.0000		
111.5	86,580		0.0000		
112.5	86,580		0.0000		
113.5	86,580		0.0000		
114.5	86,580		0.0000		
115.5					

CITIZENS ENERGY GROUP
CITIZENS WATER
ACCOUNT 307.2 WELLS AND SPRINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,067,000		0.0000	1.0000	100.00
0.5	24,777,476		0.0000	1.0000	100.00
1.5	17,210,249		0.0000	1.0000	100.00
2.5	16,397,469		0.0000	1.0000	100.00
3.5	16,397,469	15,001	0.0009	0.9991	100.00
4.5	16,064,672		0.0000	1.0000	99.91
5.5	5,913,444		0.0000	1.0000	99.91
6.5	3,202,968		0.0000	1.0000	99.91
7.5	2,510,167		0.0000	1.0000	99.91
8.5	2,510,167		0.0000	1.0000	99.91
9.5	2,510,167		0.0000	1.0000	99.91
10.5	2,510,167		0.0000	1.0000	99.91
11.5					99.91
12.5					
13.5	4,860,649		0.0000		
14.5	4,860,649		0.0000		
15.5	4,860,649		0.0000		
16.5	4,860,649		0.0000		
17.5	4,860,649		0.0000		
18.5	4,860,649		0.0000		
19.5					
20.5					
21.5	301,821		0.0000		
22.5	301,821		0.0000		
23.5	301,821		0.0000		
24.5	301,821		0.0000		
25.5	301,821		0.0000		
26.5	301,821		0.0000		
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	71,082		0.0000		
35.5	71,082		0.0000		
36.5	71,082		0.0000		
37.5	71,082		0.0000		
38.5	71,082		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,082		0.0000		
40.5					
41.5					
42.5	340,953		0.0000		
43.5	340,953		0.0000		
44.5	340,953		0.0000		
45.5	340,953		0.0000		
46.5	340,953		0.0000		
47.5	340,953		0.0000		
48.5	226,739		0.0000		
49.5	226,739		0.0000		
50.5	226,739		0.0000		
51.5	226,739		0.0000		
52.5	226,739		0.0000		
53.5	226,739		0.0000		
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

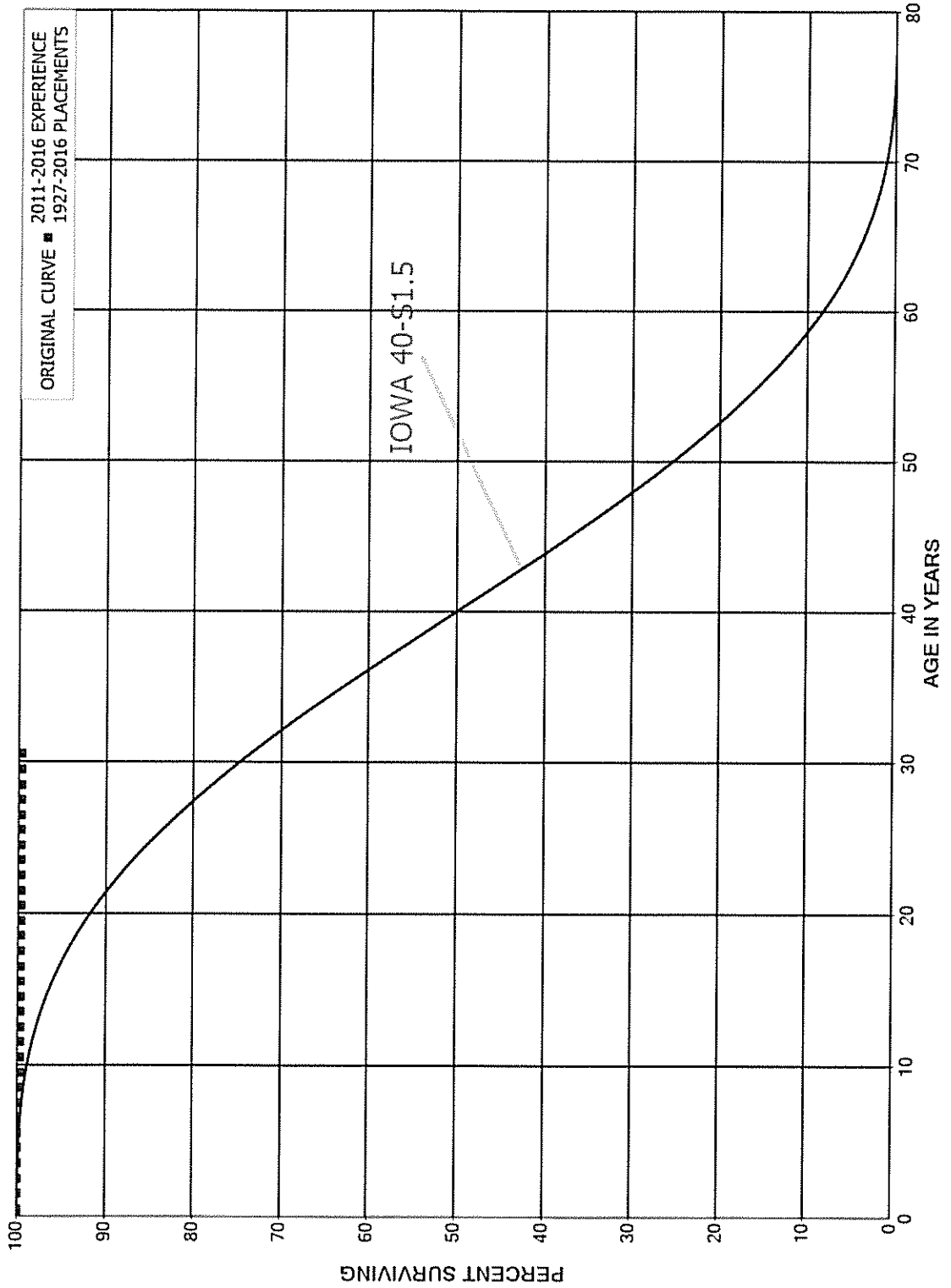
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	3,339		0.0000		
81.5	3,339		0.0000		
82.5	3,339		0.0000		
83.5	62,563		0.0000		
84.5	62,563		0.0000		
85.5	62,563		0.0000		
86.5	59,224		0.0000		
87.5	59,224	3,058	0.0516		
88.5	56,166		0.0000		
89.5					

CITIZENS ENERGY GROUP
CITIZENS WATER
ACCOUNT 311.2 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,175,372		0.0000	1.0000	100.00
0.5	27,656,878		0.0000	1.0000	100.00
1.5	27,759,362		0.0000	1.0000	100.00
2.5	25,920,944		0.0000	1.0000	100.00
3.5	21,411,141		0.0000	1.0000	100.00
4.5	21,820,587		0.0000	1.0000	100.00
5.5	12,711,378		0.0000	1.0000	100.00
6.5	6,175,644		0.0000	1.0000	100.00
7.5	5,308,458	21,300	0.0040	0.9960	100.00
8.5	5,287,158		0.0000	1.0000	99.60
9.5	2,904,588		0.0000	1.0000	99.60
10.5	1,887,526		0.0000	1.0000	99.60
11.5	2,320,221		0.0000	1.0000	99.60
12.5	6,733,968		0.0000	1.0000	99.60
13.5	10,678,499		0.0000	1.0000	99.60
14.5	11,118,398		0.0000	1.0000	99.60
15.5	11,240,682		0.0000	1.0000	99.60
16.5	11,240,682		0.0000	1.0000	99.60
17.5	10,367,850		0.0000	1.0000	99.60
18.5	6,697,564		0.0000	1.0000	99.60
19.5	2,753,033		0.0000	1.0000	99.60
20.5	2,313,134		0.0000	1.0000	99.60
21.5	2,426,717		0.0000	1.0000	99.60
22.5	2,426,717		0.0000	1.0000	99.60
23.5	979,328		0.0000	1.0000	99.60
24.5	1,485,179		0.0000	1.0000	99.60
25.5	1,485,179		0.0000	1.0000	99.60
26.5	1,485,179		0.0000	1.0000	99.60
27.5	1,249,312		0.0000	1.0000	99.60
28.5	1,249,312		0.0000	1.0000	99.60
29.5	1,249,312		0.0000	1.0000	99.60
30.5					99.60
31.5					
32.5					
33.5					
34.5	50,883		0.0000		
35.5	50,883		0.0000		
36.5	50,883		0.0000		
37.5	1,142,483		0.0000		
38.5	1,142,483		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,142,483		0.0000		
40.5	1,346,806		0.0000		
41.5	1,346,806		0.0000		
42.5	1,582,919		0.0000		
43.5	491,319	30,000	0.0611		
44.5	461,319		0.0000		
45.5	461,319		0.0000		
46.5	206,113		0.0000		
47.5	1,219,444		0.0000		
48.5	4,163,996		0.0000		
49.5	4,163,996		0.0000		
50.5	4,163,996		0.0000		
51.5	4,163,996		0.0000		
52.5	4,163,996		0.0000		
53.5	3,903,869		0.0000		
54.5	753,204		0.0000		
55.5	753,204		0.0000		
56.5	753,204		0.0000		
57.5	753,204		0.0000		
58.5	753,204		0.0000		
59.5					
60.5	343,284		0.0000		
61.5	343,284		0.0000		
62.5	545,051		0.0000		
63.5	545,051		0.0000		
64.5	545,051		0.0000		
65.5	545,051		0.0000		
66.5	201,767		0.0000		
67.5	201,767		0.0000		
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

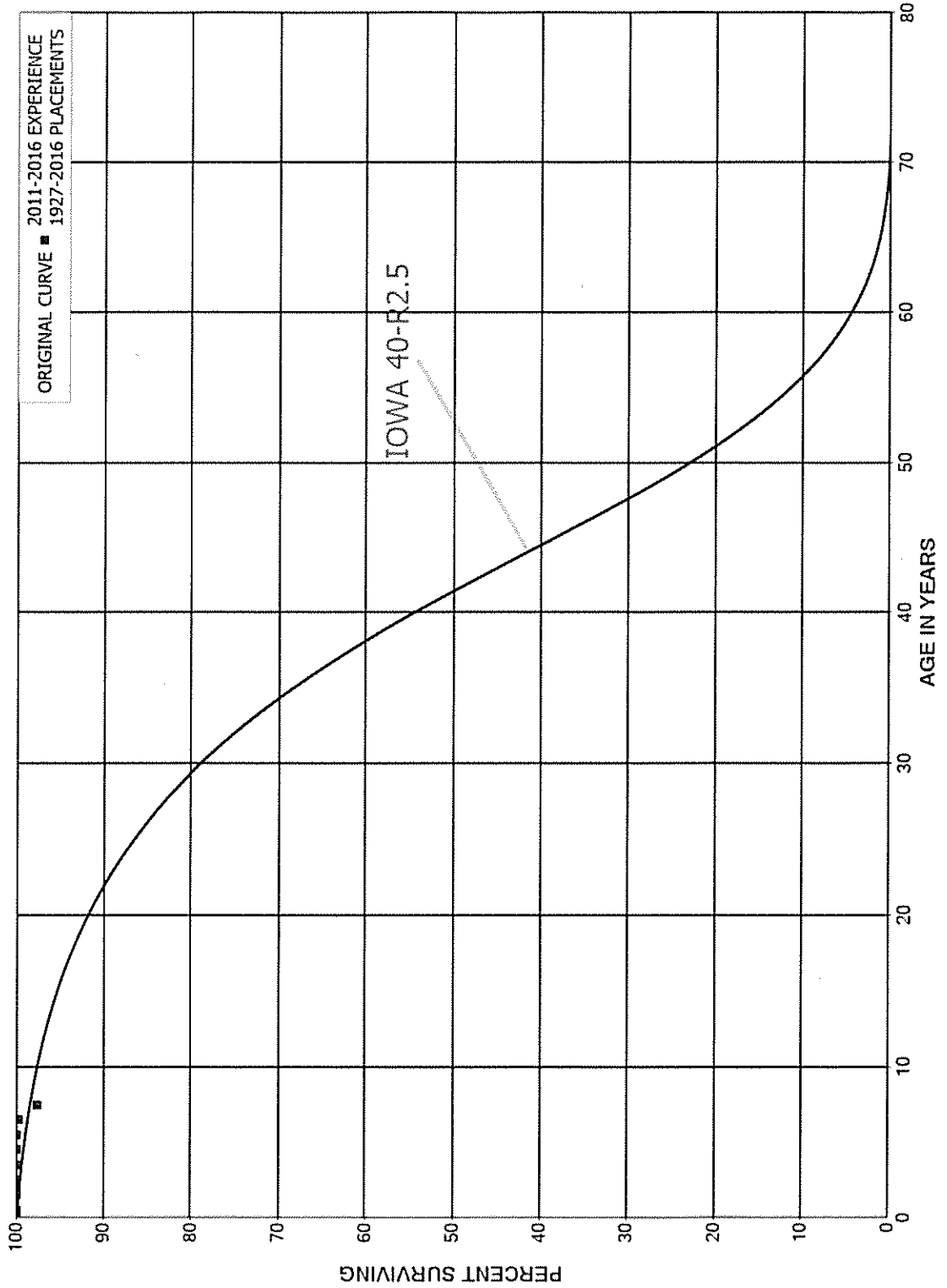
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	2,512		0.0000		
81.5	2,512		0.0000		
82.5	2,512		0.0000		
83.5	43,919		0.0000		
84.5	43,919		0.0000		
85.5	43,919		0.0000		
86.5	41,407		0.0000		
87.5	41,407		0.0000		
88.5	41,407		0.0000		
89.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 320.3 WATER TREATMENT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,315,505		0.0000	1.0000	100.00
0.5	90,409,869		0.0000	1.0000	100.00
1.5	85,649,785		0.0000	1.0000	100.00
2.5	82,955,616		0.0000	1.0000	100.00
3.5	78,113,856	77,358	0.0010	0.9990	100.00
4.5	66,575,797		0.0000	1.0000	99.90
5.5	30,525,404	47,500	0.0016	0.9984	99.90
6.5	3,716,270	80,538	0.0217	0.9783	99.75
7.5					97.58
8.5					
9.5					
10.5					
11.5					
12.5					
13.5	15,196,651		0.0000		
14.5	15,196,651		0.0000		
15.5	15,196,651		0.0000		
16.5	15,196,651		0.0000		
17.5	15,196,651		0.0000		
18.5	15,196,651		0.0000		
19.5	27,351,264		0.0000		
20.5	27,351,264		0.0000		
21.5	33,830,779		0.0000		
22.5	33,830,779		0.0000		
23.5	33,830,779		0.0000		
24.5	33,830,779		0.0000		
25.5	6,479,515		0.0000		
26.5	6,479,515		0.0000		
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	6,841,379		0.0000		
35.5	6,841,379		0.0000		
36.5	6,841,379		0.0000		
37.5	6,841,379	106,280	0.0155		
38.5	6,735,099		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,735,099		0.0000		
40.5					
41.5					
42.5	19,954,023		0.0000		
43.5	19,954,023	12,000	0.0006		
44.5	19,942,023		0.0000		
45.5	19,942,023		0.0000		
46.5	19,942,023		0.0000		
47.5	19,942,023	43,780	0.0022		
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

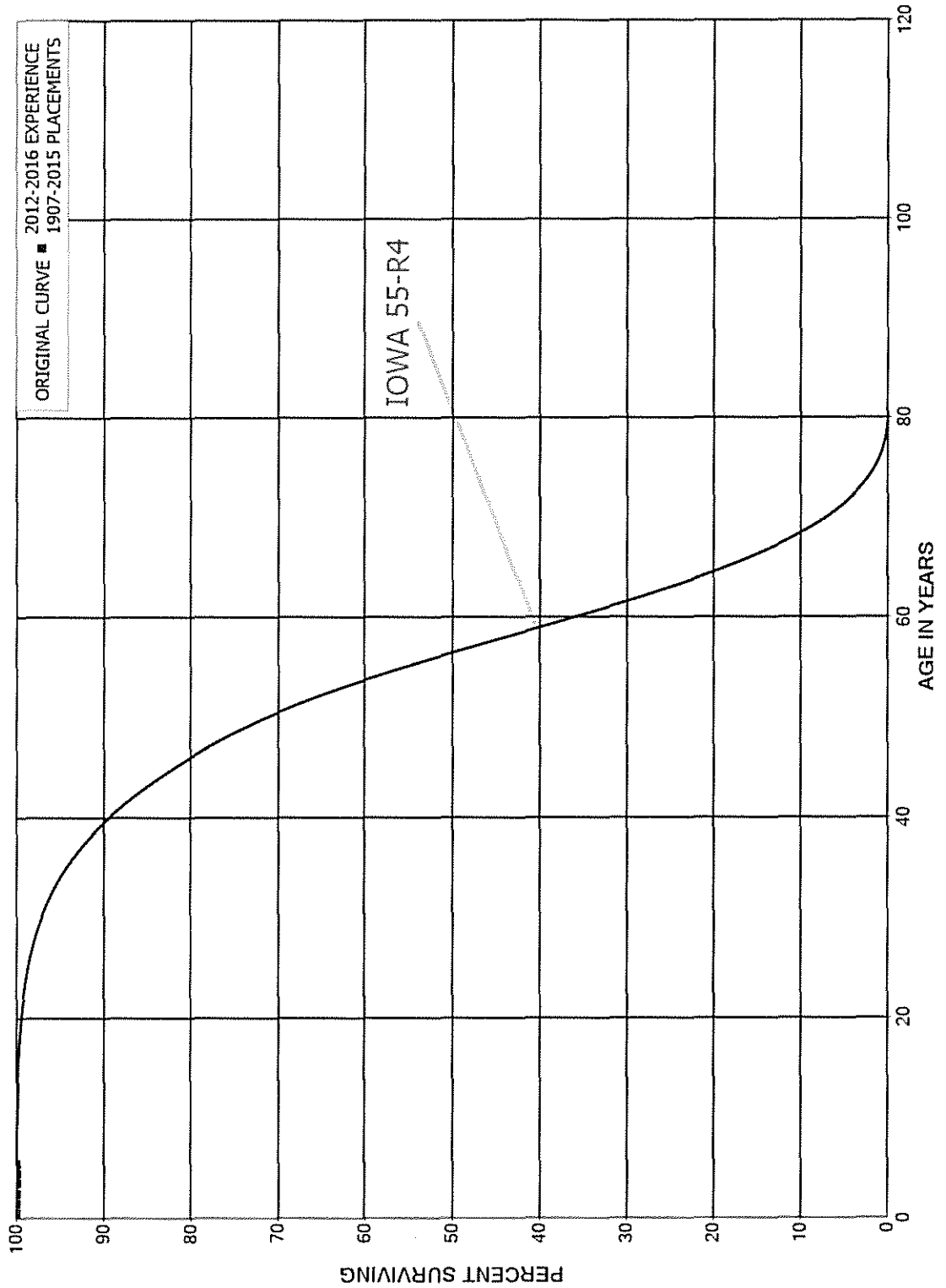
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5	1,805,364		0.0000		
84.5	1,805,364		0.0000		
85.5	1,805,364		0.0000		
86.5	1,805,364	285,203	0.1580		
87.5	1,520,161		0.0000		
88.5	1,520,161		0.0000		
89.5					

CITIZENS ENERGY GROUP
CITIZENS WATER
ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2015			EXPERIENCE BAND 2012-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	921,179		0.0000	1.0000	100.00
0.5	921,179		0.0000	1.0000	100.00
1.5	109,082		0.0000	1.0000	100.00
2.5	234,297		0.0000	1.0000	100.00
3.5	571,675		0.0000	1.0000	100.00
4.5	378,506		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5	3,465,127		0.0000		
8.5	3,465,127		0.0000		
9.5	3,430,551		0.0000		
10.5	3,430,551		0.0000		
11.5					
12.5					
13.5					
14.5					
15.5					
16.5	556,786		0.0000		
17.5	1,899,346	185,604	0.0977		
18.5	1,156,956		0.0000		
19.5	129,718		0.0000		
20.5	308,596		0.0000		
21.5	178,878		0.0000		
22.5					
23.5	1,367,062		0.0000		
24.5	1,367,062		0.0000		
25.5	582,029		0.0000		
26.5	582,029		0.0000		
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5	233,395		0.0000		
35.5	233,395		0.0000		
36.5					
37.5					
38.5	923,983		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2015			EXPERIENCE BAND 2012-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	923,983		0.0000		
40.5	177,414		0.0000		
41.5	177,414		0.0000		
42.5	176,593		0.0000		
43.5	176,593		0.0000		
44.5	155,817		0.0000		
45.5	155,817		0.0000		
46.5	498,466		0.0000		
47.5	498,466		0.0000		
48.5					
49.5					
50.5					
51.5	340,720		0.0000		
52.5	340,720		0.0000		
53.5					
54.5					
55.5					
56.5					
57.5	174,515		0.0000		
58.5	174,515		0.0000		
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

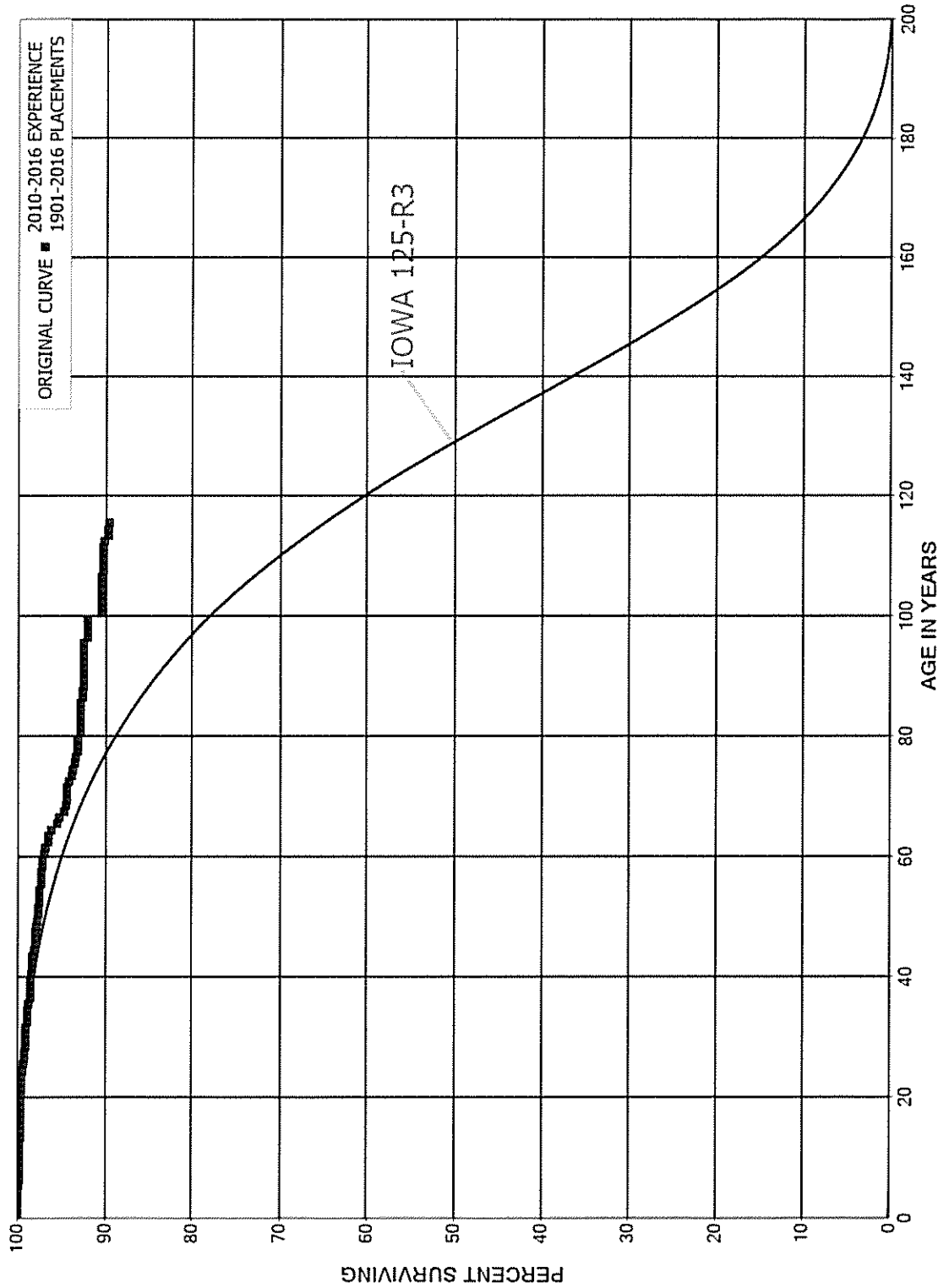
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2015			EXPERIENCE BAND 2012-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5	75,290		0.0000		
88.5	75,290		0.0000		
89.5					
90.5					
91.5					
92.5	117,087		0.0000		
93.5	117,087		0.0000		
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5	5,839		0.0000		
108.5	5,839		0.0000		
109.5					

CITIZENS ENERGY GROUP
CITIZENS WATER
ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016

EXPERIENCE BAND 2010-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,785,127		0.0000	1.0000	100.00
0.5	99,619,639	8,222	0.0001	0.9999	100.00
1.5	100,700,811	41,996	0.0004	0.9996	99.99
2.5	85,033,600	5,127	0.0001	0.9999	99.95
3.5	74,009,084	6,179	0.0001	0.9999	99.94
4.5	61,378,456	72,217	0.0012	0.9988	99.94
5.5	73,273,820	40,969	0.0006	0.9994	99.82
6.5	79,178,617	4,177	0.0001	0.9999	99.76
7.5	86,347,096	50,308	0.0006	0.9994	99.76
8.5	102,671,144	129	0.0000	1.0000	99.70
9.5	112,213,246	297	0.0000	1.0000	99.70
10.5	117,902,001	2,162	0.0000	1.0000	99.70
11.5	111,287,216	7,378	0.0001	0.9999	99.70
12.5	124,306,954	93,356	0.0008	0.9992	99.69
13.5	128,500,122	655	0.0000	1.0000	99.62
14.5	118,049,902	18,771	0.0002	0.9998	99.61
15.5	117,056,710	2,395	0.0000	1.0000	99.60
16.5	127,818,071	3,511	0.0000	1.0000	99.60
17.5	117,449,373	2,148	0.0000	1.0000	99.59
18.5	102,077,912	26,765	0.0003	0.9997	99.59
19.5	89,519,243	12,464	0.0001	0.9999	99.57
20.5	92,874,645	1,292	0.0000	1.0000	99.55
21.5	92,223,097	9,417	0.0001	0.9999	99.55
22.5	74,890,211	7,727	0.0001	0.9999	99.54
23.5	77,226,396	79,826	0.0010	0.9990	99.53
24.5	72,607,416	90,782	0.0013	0.9987	99.43
25.5	72,499,641	91,527	0.0013	0.9987	99.30
26.5	65,778,771	33,640	0.0005	0.9995	99.18
27.5	55,102,777	28,692	0.0005	0.9995	99.13
28.5	44,614,850	4,261	0.0001	0.9999	99.08
29.5	37,375,974	10,250	0.0003	0.9997	99.07
30.5	32,436,218	1,814	0.0001	0.9999	99.04
31.5	30,415,018	53,567	0.0018	0.9982	99.03
32.5	27,375,793	19,013	0.0007	0.9993	98.86
33.5	29,115,552	2,032	0.0001	0.9999	98.79
34.5	30,069,363	8,062	0.0003	0.9997	98.78
35.5	30,096,298	85,167	0.0028	0.9972	98.76
36.5	34,696,621		0.0000	1.0000	98.48
37.5	35,460,763	2,905	0.0001	0.9999	98.48
38.5	40,799,285	2,743	0.0001	0.9999	98.47

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,932,601	36,628	0.0008	0.9992	98.46
40.5	46,081,022	36,874	0.0008	0.9992	98.38
41.5	46,530,669	2,455	0.0001	0.9999	98.30
42.5	47,642,312	7,387	0.0002	0.9998	98.30
43.5	55,628,075	135,254	0.0024	0.9976	98.28
44.5	54,169,658	66,566	0.0012	0.9988	98.04
45.5	51,212,891	239	0.0000	1.0000	97.92
46.5	52,236,390	11,392	0.0002	0.9998	97.92
47.5	53,247,317	48,719	0.0009	0.9991	97.90
48.5	51,906,913	53,343	0.0010	0.9990	97.81
49.5	46,514,135	19,669	0.0004	0.9996	97.71
50.5	47,194,480	36,345	0.0008	0.9992	97.67
51.5	46,076,703	22,729	0.0005	0.9995	97.59
52.5	43,180,828	26,661	0.0006	0.9994	97.55
53.5	39,948,121	10,231	0.0003	0.9997	97.49
54.5	36,068,648	50,059	0.0014	0.9986	97.46
55.5	32,804,690	11,194	0.0003	0.9997	97.33
56.5	29,479,077	10,229	0.0003	0.9997	97.29
57.5	27,598,138	9,368	0.0003	0.9997	97.26
58.5	26,989,431	417	0.0000	1.0000	97.23
59.5	25,571,274	57,575	0.0023	0.9977	97.22
60.5	25,853,358	58,300	0.0023	0.9977	97.00
61.5	25,622,560	66,864	0.0026	0.9974	96.79
62.5	22,763,087	8,046	0.0004	0.9996	96.53
63.5	22,336,641	64,000	0.0029	0.9971	96.50
64.5	20,183,863	161,489	0.0080	0.9920	96.22
65.5	17,935,269	23,946	0.0013	0.9987	95.45
66.5	13,495,894	88,282	0.0065	0.9935	95.33
67.5	7,651,074	14,985	0.0020	0.9980	94.70
68.5	6,762,394	7,870	0.0012	0.9988	94.52
69.5	5,754,808		0.0000	1.0000	94.41
70.5	5,960,087		0.0000	1.0000	94.41
71.5	7,239,393	21,457	0.0030	0.9970	94.41
72.5	8,083,534	24,923	0.0031	0.9969	94.13
73.5	9,528,054	14,246	0.0015	0.9985	93.84
74.5	7,907,752	15,596	0.0020	0.9980	93.70
75.5	6,491,382	6,019	0.0009	0.9991	93.51
76.5	5,219,574	15,242	0.0029	0.9971	93.42
77.5	3,339,026		0.0000	1.0000	93.15
78.5	2,372,456		0.0000	1.0000	93.15

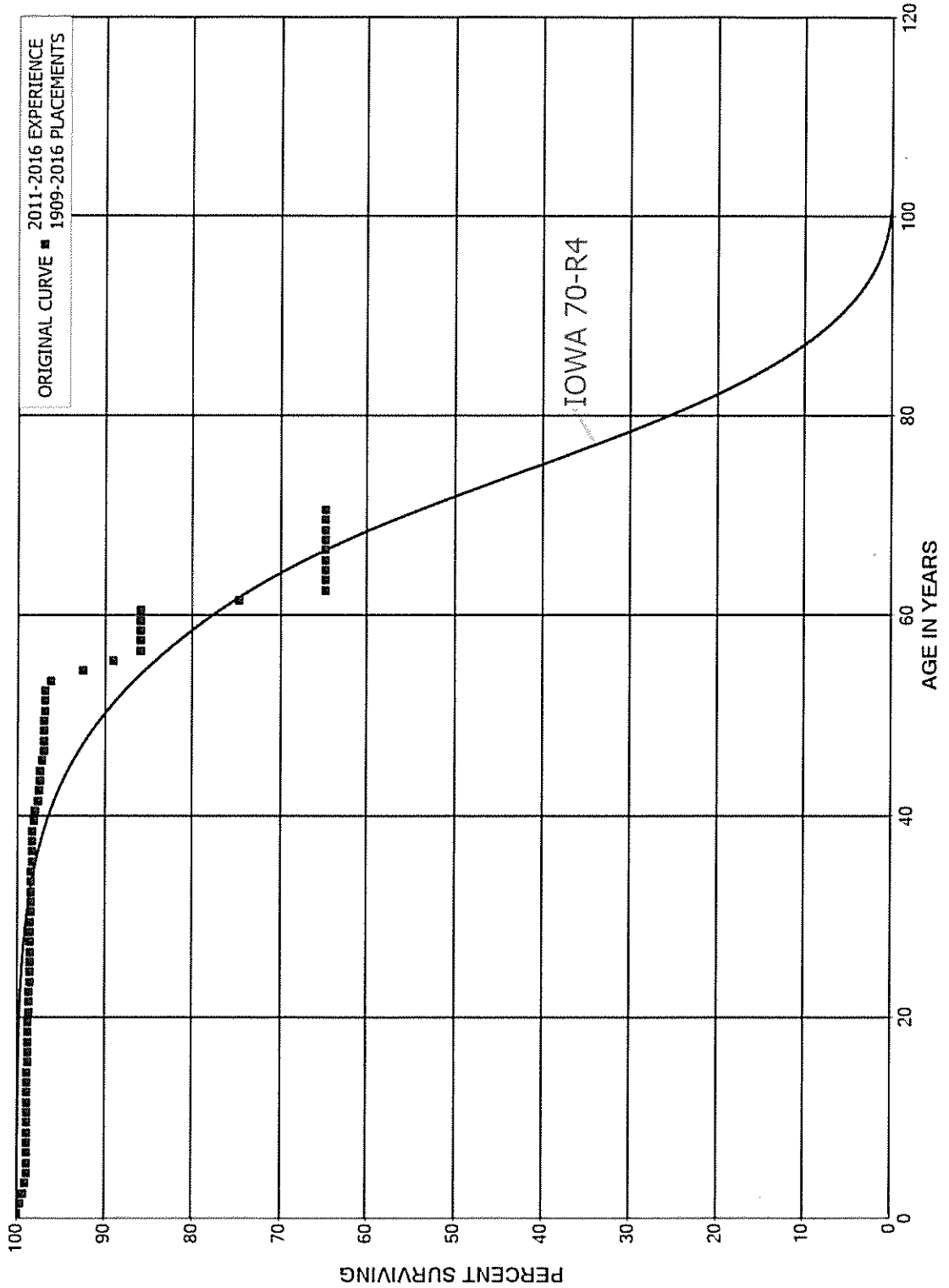
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,618,846	5,814	0.0036	0.9964	93.15
80.5	4,459,416		0.0000	1.0000	92.82
81.5	8,768,576		0.0000	1.0000	92.82
82.5	11,877,880		0.0000	1.0000	92.82
83.5	14,427,490		0.0000	1.0000	92.82
84.5	17,384,729	2,954	0.0002	0.9998	92.82
85.5	20,405,889	45,934	0.0023	0.9977	92.80
86.5	21,049,195	7,057	0.0003	0.9997	92.59
87.5	20,858,431	1,343	0.0001	0.9999	92.56
88.5	19,310,530	814	0.0000	1.0000	92.56
89.5	18,156,506		0.0000	1.0000	92.55
90.5	16,693,926	8,849	0.0005	0.9995	92.55
91.5	13,307,986		0.0000	1.0000	92.50
92.5	9,653,280		0.0000	1.0000	92.50
93.5	6,465,155		0.0000	1.0000	92.50
94.5	5,838,237		0.0000	1.0000	92.50
95.5	6,187,531	28,251	0.0046	0.9954	92.50
96.5	8,442,560		0.0000	1.0000	92.08
97.5	10,066,166		0.0000	1.0000	92.08
98.5	11,887,966	1,298	0.0001	0.9999	92.08
99.5	11,785,385	195,104	0.0166	0.9834	92.07
100.5	11,883,769	7,709	0.0006	0.9994	90.55
101.5	10,946,957		0.0000	1.0000	90.49
102.5	8,640,266		0.0000	1.0000	90.49
103.5	8,022,823		0.0000	1.0000	90.49
104.5	7,527,247	112	0.0000	1.0000	90.49
105.5	7,931,631		0.0000	1.0000	90.49
106.5	8,069,312	14,133	0.0018	0.9982	90.49
107.5	10,211,964		0.0000	1.0000	90.33
108.5	9,746,627	2,512	0.0003	0.9997	90.33
109.5	29,309,312	21,570	0.0007	0.9993	90.30
110.5	27,638,075	431	0.0000	1.0000	90.24
111.5	26,241,093	33,444	0.0013	0.9987	90.24
112.5	24,708,425	102,804	0.0042	0.9958	90.12
113.5	21,657,218	14,569	0.0007	0.9993	89.75
114.5	20,811,980	4,943	0.0002	0.9998	89.69
115.5					89.66

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 333.4 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,401,366		0.0000	1.0000	100.00
0.5	13,869,868	49,606	0.0036	0.9964	100.00
1.5	10,798,425	37,811	0.0035	0.9965	99.64
2.5	11,272,201	22,202	0.0020	0.9980	99.29
3.5	15,492,101	38,500	0.0025	0.9975	99.10
4.5	20,476,255	1,372	0.0001	0.9999	98.85
5.5	27,004,463	1,029	0.0000	1.0000	98.84
6.5	31,734,619	1,372	0.0000	1.0000	98.84
7.5	33,905,271	686	0.0000	1.0000	98.84
8.5	35,046,058	686	0.0000	1.0000	98.83
9.5	31,530,951	1,372	0.0000	1.0000	98.83
10.5	27,251,409	1,372	0.0001	0.9999	98.83
11.5	24,654,452	3,088	0.0001	0.9999	98.82
12.5	23,178,416	686	0.0000	1.0000	98.81
13.5	23,639,205	3,431	0.0001	0.9999	98.81
14.5	20,009,845	3,088	0.0002	0.9998	98.79
15.5	18,526,262	3,431	0.0002	0.9998	98.78
16.5	15,089,041	4,803	0.0003	0.9997	98.76
17.5	11,294,307	1,716	0.0002	0.9998	98.73
18.5	8,988,646	2,402	0.0003	0.9997	98.71
19.5	8,401,939	4,117	0.0005	0.9995	98.69
20.5	9,035,997	1,372	0.0002	0.9998	98.64
21.5	10,197,062	5,147	0.0005	0.9995	98.62
22.5	12,088,254	2,059	0.0002	0.9998	98.57
23.5	12,657,807	3,088	0.0002	0.9998	98.56
24.5	12,638,936	1,029	0.0001	0.9999	98.53
25.5	11,269,949	1,716	0.0002	0.9998	98.53
26.5	9,794,599	686	0.0001	0.9999	98.51
27.5	8,116,476	2,745	0.0003	0.9997	98.50
28.5	6,186,514	686	0.0001	0.9999	98.47
29.5	7,407,965	1,029	0.0001	0.9999	98.46
30.5	8,869,248	3,088	0.0003	0.9997	98.45
31.5	8,820,528	1,029	0.0001	0.9999	98.41
32.5	9,474,827	3,431	0.0004	0.9996	98.40
33.5	8,966,004	1,029	0.0001	0.9999	98.36
34.5	8,169,657	1,372	0.0002	0.9998	98.35
35.5	5,327,381	686	0.0001	0.9999	98.34
36.5	2,663,520	1,372	0.0005	0.9995	98.32
37.5	1,925,158	686	0.0004	0.9996	98.27
38.5	704,393	1,029	0.0015	0.9985	98.24

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	404,520	686	0.0017	0.9983	98.09	
40.5	354,426	1,029	0.0029	0.9971	97.93	
41.5	291,294	343	0.0012	0.9988	97.64	
42.5	228,506	343	0.0015	0.9985	97.53	
43.5	160,915		0.0000	1.0000	97.38	
44.5	138,955	343	0.0025	0.9975	97.38	
45.5	183,901	343	0.0019	0.9981	97.14	
46.5	203,459		0.0000	1.0000	96.96	
47.5	273,796		0.0000	1.0000	96.96	
48.5	258,356		0.0000	1.0000	96.96	
49.5	252,523	343	0.0014	0.9986	96.96	
50.5	207,920		0.0000	1.0000	96.83	
51.5	135,868		0.0000	1.0000	96.83	
52.5	104,302	686	0.0066	0.9934	96.83	
53.5	8,918	343	0.0385	0.9615	96.19	
54.5	9,261	343	0.0370	0.9630	92.49	
55.5	9,947	343	0.0345	0.9655	89.07	
56.5	8,918		0.0000	1.0000	86.00	
57.5	7,546		0.0000	1.0000	86.00	
58.5	6,517		0.0000	1.0000	86.00	
59.5	6,517		0.0000	1.0000	86.00	
60.5	7,889	1,029	0.1304	0.8696	86.00	
61.5	5,145	686	0.1333	0.8667	74.78	
62.5	5,488		0.0000	1.0000	64.81	
63.5	5,145		0.0000	1.0000	64.81	
64.5	5,488		0.0000	1.0000	64.81	
65.5	5,145		0.0000	1.0000	64.81	
66.5	3,430		0.0000	1.0000	64.81	
67.5	3,087		0.0000	1.0000	64.81	
68.5	2,058		0.0000	1.0000	64.81	
69.5	1,372		0.0000	1.0000	64.81	
70.5	1,372		0.0000	1.0000	64.81	
71.5	1,715		0.0000	1.0000	64.81	
72.5	2,401		0.0000	1.0000	64.81	
73.5	2,401		0.0000	1.0000	64.81	
74.5	3,430		0.0000	1.0000	64.81	
75.5	3,430	686	0.2000	0.8000	64.81	
76.5	2,401		0.0000	1.0000	51.85	
77.5	1,715		0.0000	1.0000	51.85	
78.5	1,372		0.0000	1.0000	51.85	

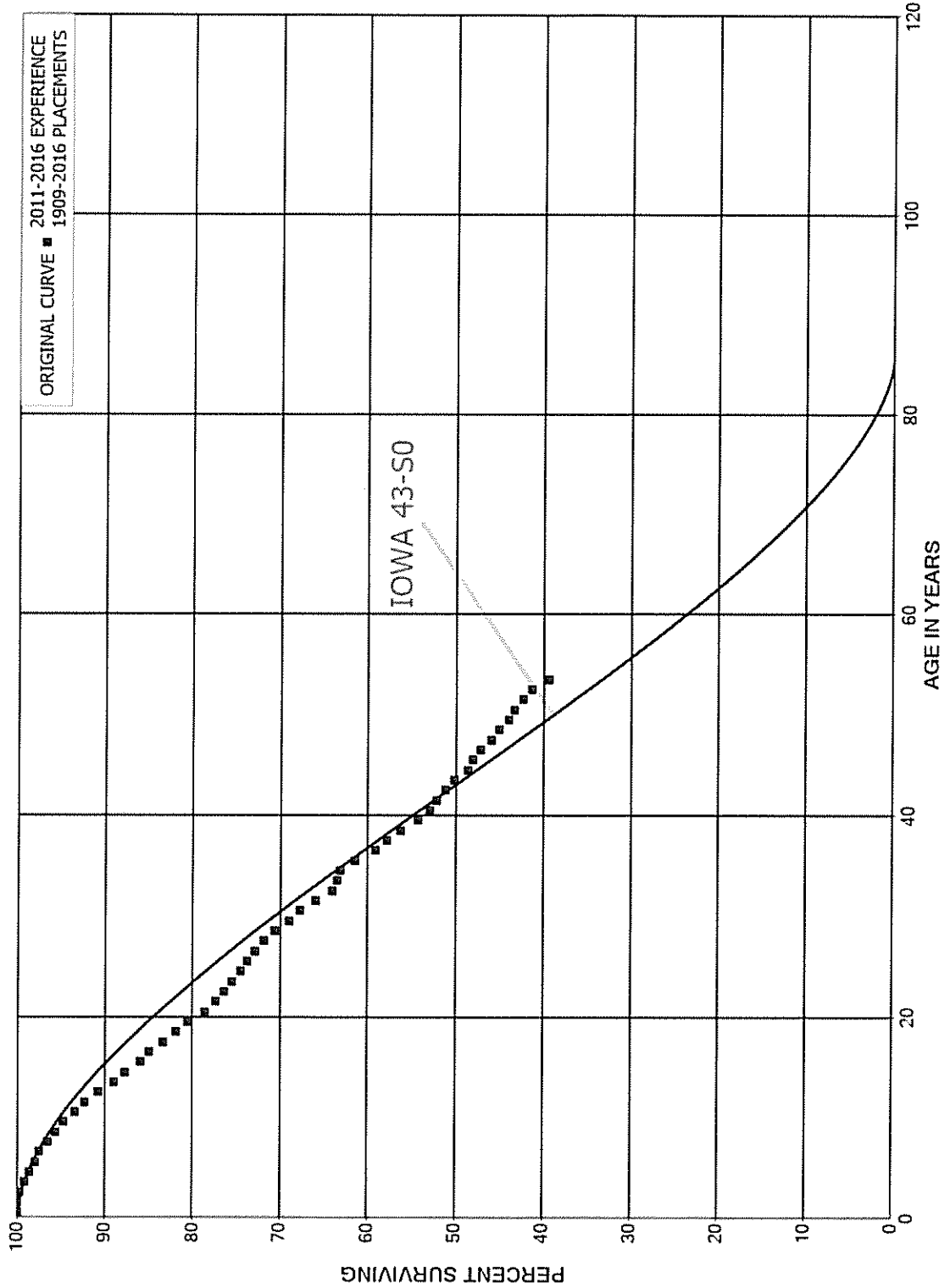
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,372		0.0000	1.0000	51.85
80.5	686		0.0000	1.0000	51.85
81.5	686		0.0000	1.0000	51.85
82.5	343		0.0000	1.0000	51.85
83.5	343		0.0000	1.0000	51.85
84.5	343		0.0000	1.0000	51.85
85.5	343		0.0000	1.0000	51.85
86.5					51.85
87.5					
88.5					
89.5	42,888		0.0000		
90.5	43,231		0.0000		
91.5	43,231	343	0.0079		
92.5	42,888		0.0000		
93.5	42,888		0.0000		
94.5	42,888		0.0000		
95.5					
96.5					
97.5	343		0.0000		
98.5	343		0.0000		
99.5	343		0.0000		
100.5	686		0.0000		
101.5	1,372		0.0000		
102.5	1,372		0.0000		
103.5	1,029		0.0000		
104.5	1,029		0.0000		
105.5	1,029		0.0000		
106.5	686		0.0000		
107.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 334.4 METERS AND METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,632,272		0.0000	1.0000	100.00
0.5	10,849,025	11,291	0.0010	0.9990	100.00
1.5	14,064,027	27,215	0.0019	0.9981	99.90
2.5	13,687,894	78,182	0.0057	0.9943	99.70
3.5	15,387,573	75,190	0.0049	0.9951	99.13
4.5	19,628,884	131,704	0.0067	0.9933	98.65
5.5	22,198,982	112,439	0.0051	0.9949	97.99
6.5	24,704,005	249,498	0.0101	0.9899	97.49
7.5	21,356,140	195,878	0.0092	0.9908	96.51
8.5	22,060,860	204,632	0.0093	0.9907	95.62
9.5	19,861,122	274,886	0.0138	0.9862	94.73
10.5	17,110,280	211,416	0.0124	0.9876	93.42
11.5	15,403,190	255,406	0.0166	0.9834	92.27
12.5	14,328,162	279,481	0.0195	0.9805	90.74
13.5	14,429,055	198,942	0.0138	0.9862	88.97
14.5	12,055,325	240,306	0.0199	0.9801	87.74
15.5	11,104,388	142,039	0.0128	0.9872	85.99
16.5	9,016,049	153,419	0.0170	0.9830	84.89
17.5	6,769,039	117,089	0.0173	0.9827	83.45
18.5	5,436,637	92,138	0.0169	0.9831	82.00
19.5	5,172,477	130,877	0.0253	0.9747	80.62
20.5	5,535,562	82,728	0.0149	0.9851	78.58
21.5	6,261,953	77,913	0.0124	0.9876	77.40
22.5	7,452,538	94,985	0.0127	0.9873	76.44
23.5	7,785,420	101,113	0.0130	0.9870	75.46
24.5	7,790,235	83,166	0.0107	0.9893	74.48
25.5	6,927,498	77,695	0.0112	0.9888	73.69
26.5	6,004,358	88,638	0.0148	0.9852	72.86
27.5	4,952,309	82,947	0.0167	0.9833	71.79
28.5	3,774,856	86,011	0.0228	0.9772	70.58
29.5	4,569,965	82,728	0.0181	0.9819	68.98
30.5	5,509,521	147,072	0.0267	0.9733	67.73
31.5	5,407,972	147,948	0.0274	0.9726	65.92
32.5	5,729,692	52,089	0.0091	0.9909	64.12
33.5	5,412,348	30,202	0.0056	0.9944	63.53
34.5	4,944,649	135,035	0.0273	0.9727	63.18
35.5	3,222,024	119,496	0.0371	0.9629	61.45
36.5	1,626,553	37,206	0.0229	0.9771	59.17
37.5	1,189,275	30,640	0.0258	0.9742	57.82
38.5	423,931	15,758	0.0372	0.9628	56.33

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	246,000	5,690	0.0231	0.9769	54.24	
40.5	213,828	3,064	0.0143	0.9857	52.98	
41.5	176,619	3,721	0.0211	0.9789	52.22	
42.5	137,005	2,408	0.0176	0.9824	51.12	
43.5	97,830	3,064	0.0313	0.9687	50.22	
44.5	86,886	1,094	0.0126	0.9874	48.65	
45.5	115,994	1,970	0.0170	0.9830	48.04	
46.5	127,155	3,283	0.0258	0.9742	47.22	
47.5	170,490	3,283	0.0193	0.9807	46.00	
48.5	158,672	3,939	0.0248	0.9752	45.12	
49.5	151,449	2,407	0.0159	0.9841	44.00	
50.5	125,188	3,064	0.0245	0.9755	43.30	
51.5	80,980	1,751	0.0216	0.9784	42.24	
52.5	62,159	2,845	0.0458	0.9542	41.33	
53.5	5,912		0.0000	1.0000	39.43	
54.5	6,131	219	0.0357	0.9643	39.43	
55.5	6,568		0.0000	1.0000	38.03	
56.5	6,130	219	0.0357	0.9643	38.03	
57.5	5,471		0.0000	1.0000	36.67	
58.5	4,595		0.0000	1.0000	36.67	
59.5	4,376		0.0000	1.0000	36.67	
60.5	5,031		0.0000	1.0000	36.67	
61.5	3,937		0.0000	1.0000	36.67	
62.5	4,593		0.0000	1.0000	36.67	
63.5	4,376		0.0000	1.0000	36.67	
64.5	4,594	437	0.0952	0.9048	36.67	
65.5	3,500	219	0.0626	0.9374	33.18	
66.5	2,188		0.0000	1.0000	31.10	
67.5	1,969		0.0000	1.0000	31.10	
68.5	1,312		0.0000	1.0000	31.10	
69.5	874		0.0000	1.0000	31.10	
70.5	874		0.0000	1.0000	31.10	
71.5	1,093		0.0000	1.0000	31.10	
72.5	1,530		0.0000	1.0000	31.10	
73.5	1,530		0.0000	1.0000	31.10	
74.5	2,187		0.0000	1.0000	31.10	
75.5	2,187		0.0000	1.0000	31.10	
76.5	1,968		0.0000	1.0000	31.10	
77.5	1,530		0.0000	1.0000	31.10	
78.5	1,093		0.0000	1.0000	31.10	

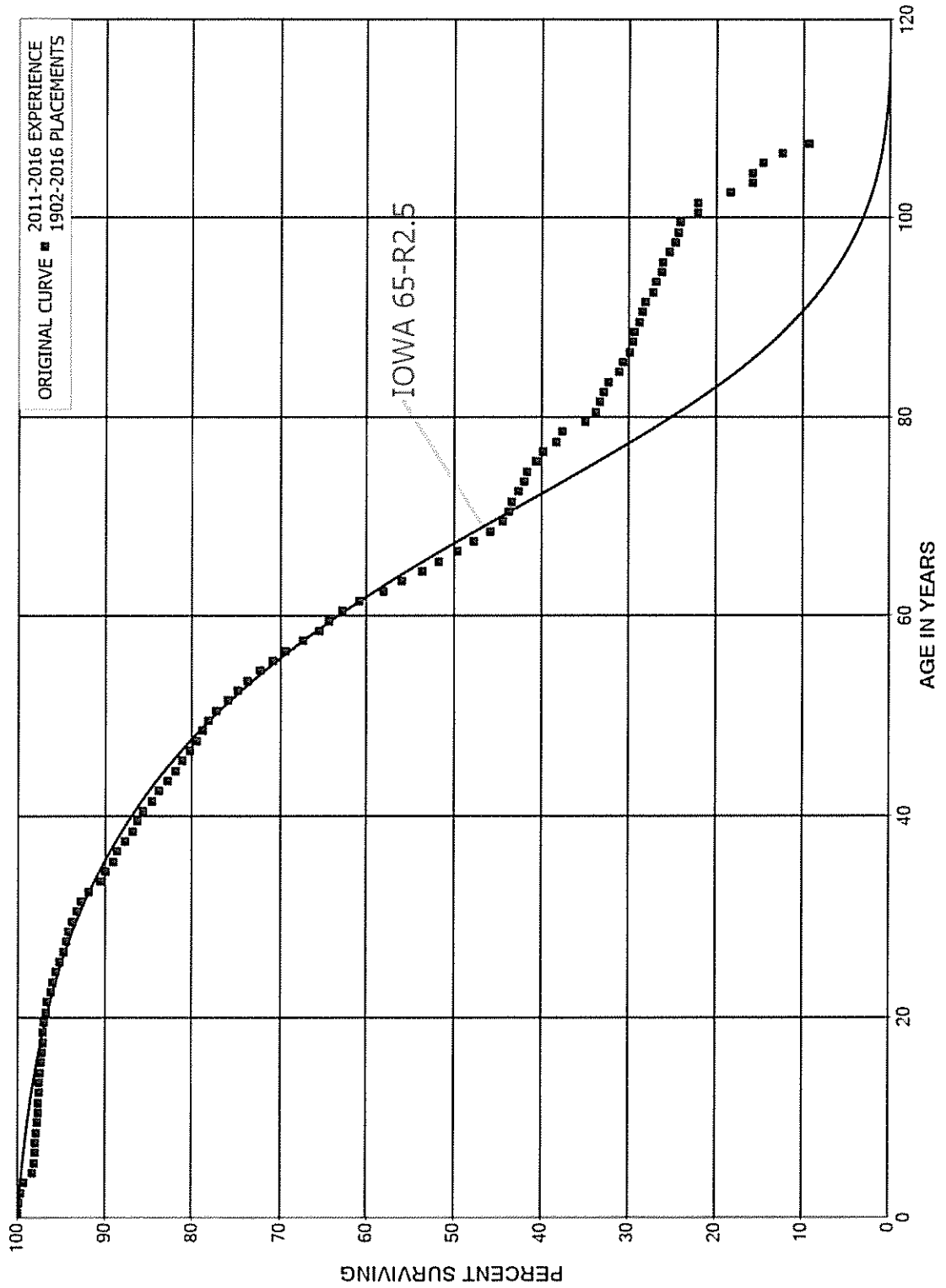
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,093		0.0000	1.0000	31.10
80.5	436		0.0000	1.0000	31.10
81.5	436		0.0000	1.0000	31.10
82.5	218		0.0000	1.0000	31.10
83.5	218		0.0000	1.0000	31.10
84.5	218		0.0000	1.0000	31.10
85.5	218		0.0000	1.0000	31.10
86.5					31.10
87.5					
88.5					
89.5	27,357		0.0000		
90.5	27,576		0.0000		
91.5	27,576		0.0000		
92.5	27,576		0.0000		
93.5	27,576		0.0000		
94.5	27,576		0.0000		
95.5	219		0.0000		
96.5					
97.5	219		0.0000		
98.5	219		0.0000		
99.5	219		0.0000		
100.5	438		0.0000		
101.5	876		0.0000		
102.5	876		0.0000		
103.5	657		0.0000		
104.5	657		0.0000		
105.5	657		0.0000		
106.5	438		0.0000		
107.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 335.4 HYDRANTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2016

EXPERIENCE BAND 2011-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,208,545		0.0000	1.0000	100.00
0.5	18,258,428	26,274	0.0014	0.9986	100.00
1.5	16,577,725	33,271	0.0020	0.9980	99.86
2.5	12,407,299	47,477	0.0038	0.9962	99.66
3.5	8,674,461	90,418	0.0104	0.9896	99.27
4.5	4,333,280	8,873	0.0020	0.9980	98.24
5.5	3,003,079	1,779	0.0006	0.9994	98.04
6.5	2,803,122	650	0.0002	0.9998	97.98
7.5	3,207,001	5,199	0.0016	0.9984	97.96
8.5	3,688,538	2,599	0.0007	0.9993	97.80
9.5	4,149,931	2,599	0.0006	0.9994	97.73
10.5	4,165,527	3,899	0.0009	0.9991	97.67
11.5	4,281,200	1,950	0.0005	0.9995	97.58
12.5	4,524,243	3,249	0.0007	0.9993	97.53
13.5	4,474,855	5,199	0.0012	0.9988	97.46
14.5	4,160,978	3,249	0.0008	0.9992	97.35
15.5	3,966,673	2,599	0.0007	0.9993	97.27
16.5	4,094,694	3,899	0.0010	0.9990	97.21
17.5	3,761,971	3,249	0.0009	0.9991	97.12
18.5	3,272,636	4,549	0.0014	0.9986	97.03
19.5	3,051,687	6,499	0.0021	0.9979	96.90
20.5	3,173,209	3,899	0.0012	0.9988	96.69
21.5	3,237,544	12,347	0.0038	0.9962	96.57
22.5	2,977,604	7,798	0.0026	0.9974	96.21
23.5	3,018,545	11,047	0.0037	0.9963	95.95
24.5	2,958,759	13,647	0.0046	0.9954	95.60
25.5	2,898,323	12,997	0.0045	0.9955	95.16
26.5	2,666,977	9,748	0.0037	0.9963	94.73
27.5	2,306,311	4,549	0.0020	0.9980	94.39
28.5	2,001,532	9,098	0.0045	0.9955	94.20
29.5	1,881,960	12,347	0.0066	0.9934	93.77
30.5	1,713,000	7,798	0.0046	0.9954	93.16
31.5	1,667,510	16,246	0.0097	0.9903	92.73
32.5	1,644,766	24,694	0.0150	0.9850	91.83
33.5	1,639,567	8,448	0.0052	0.9948	90.45
34.5	1,802,029	19,495	0.0108	0.9892	89.99
35.5	1,635,668	7,148	0.0044	0.9956	89.01
36.5	1,697,404	16,896	0.0100	0.9900	88.62
37.5	1,695,454	17,546	0.0103	0.9897	87.74
38.5	1,764,338	11,697	0.0066	0.9934	86.83

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2016			EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,893,008	12,997	0.0069	0.9931	86.26	
40.5	1,727,297	20,795	0.0120	0.9880	85.67	
41.5	1,741,593	16,896	0.0097	0.9903	84.63	
42.5	1,779,284	21,445	0.0121	0.9879	83.81	
43.5	1,857,916	18,196	0.0098	0.9902	82.80	
44.5	1,679,858	16,896	0.0101	0.9899	81.99	
45.5	1,475,805	16,896	0.0114	0.9886	81.17	
46.5	1,457,609	14,297	0.0098	0.9902	80.24	
47.5	1,401,723	11,047	0.0079	0.9921	79.45	
48.5	1,403,672	12,347	0.0088	0.9912	78.82	
49.5	1,364,031	14,947	0.0110	0.9890	78.13	
50.5	1,349,085	22,095	0.0164	0.9836	77.28	
51.5	1,369,880	22,095	0.0161	0.9839	76.01	
52.5	1,342,586	19,495	0.0145	0.9855	74.78	
53.5	1,275,652	24,694	0.0194	0.9806	73.70	
54.5	1,139,834	22,095	0.0194	0.9806	72.27	
55.5	933,182	19,495	0.0209	0.9791	70.87	
56.5	859,099	24,044	0.0280	0.9720	69.39	
57.5	707,035	20,795	0.0294	0.9706	67.45	
58.5	609,558	10,398	0.0171	0.9829	65.46	
59.5	547,822	12,997	0.0237	0.9763	64.35	
60.5	485,437	15,596	0.0321	0.9679	62.82	
61.5	489,336	22,095	0.0452	0.9548	60.80	
62.5	510,781	18,846	0.0369	0.9631	58.06	
63.5	562,769	23,395	0.0416	0.9584	55.91	
64.5	569,267	19,495	0.0342	0.9658	53.59	
65.5	553,671	22,745	0.0411	0.9589	51.76	
66.5	454,244	17,546	0.0386	0.9614	49.63	
67.5	350,918	13,647	0.0389	0.9611	47.71	
68.5	241,094	7,798	0.0323	0.9677	45.86	
69.5	192,355	2,599	0.0135	0.9865	44.37	
70.5	196,904	1,950	0.0099	0.9901	43.77	
71.5	198,854	3,249	0.0163	0.9837	43.34	
72.5	235,895	3,899	0.0165	0.9835	42.63	
73.5	277,485	1,950	0.0070	0.9930	41.93	
74.5	289,182	7,148	0.0247	0.9753	41.63	
75.5	262,539	5,199	0.0198	0.9802	40.60	
76.5	226,147	8,448	0.0374	0.9626	39.80	
77.5	181,308	3,249	0.0179	0.9821	38.31	
78.5	152,714	11,047	0.0723	0.9277	37.63	

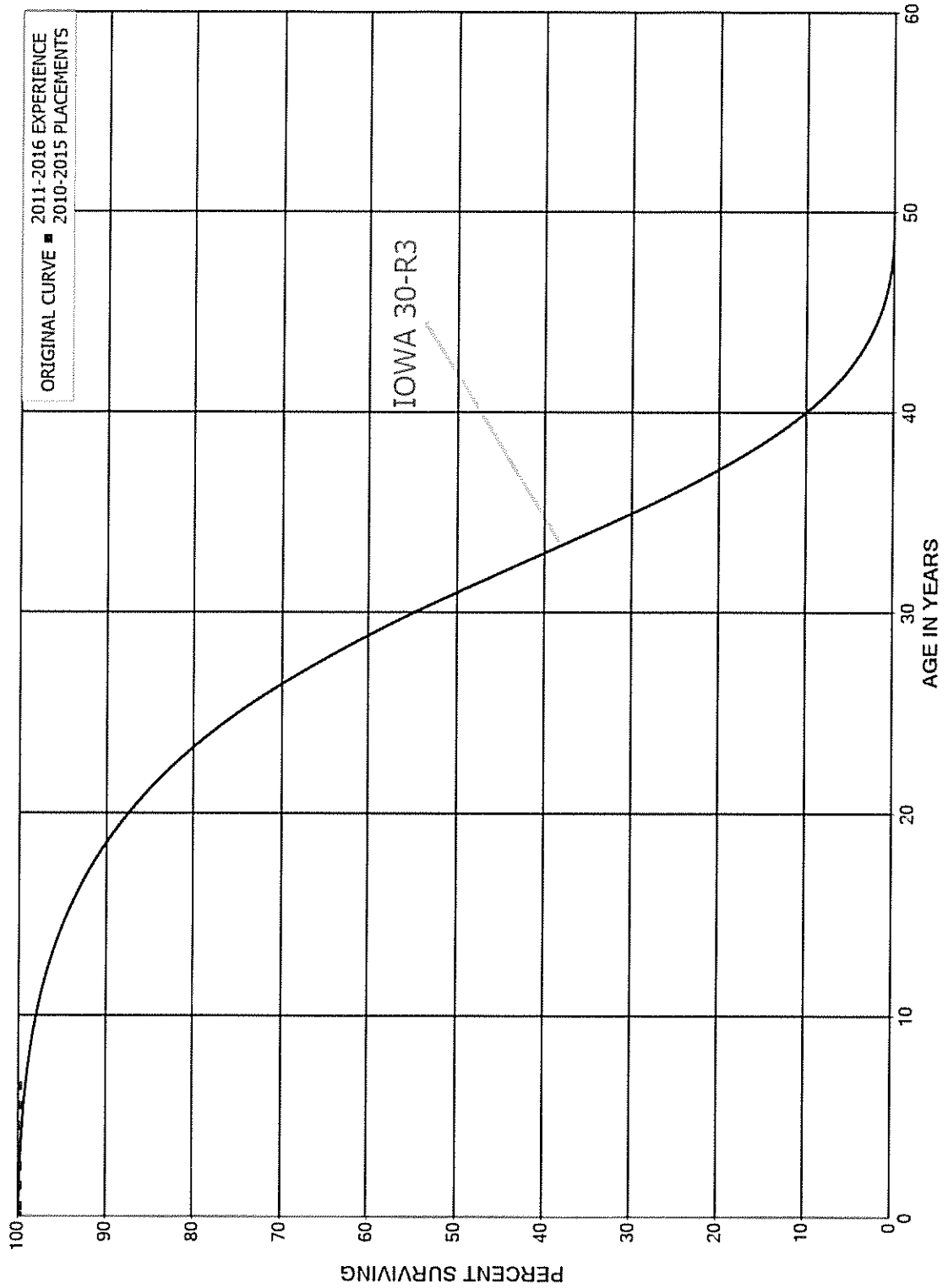
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2016			EXPERIENCE BAND 2011-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	114,373	3,899	0.0341	0.9659	34.90	
80.5	160,512	1,950	0.0121	0.9879	33.71	
81.5	234,595	3,249	0.0139	0.9861	33.30	
82.5	260,589	4,549	0.0175	0.9825	32.84	
83.5	299,580	11,047	0.0369	0.9631	32.27	
84.5	307,378	4,549	0.0148	0.9852	31.08	
85.5	382,111	9,748	0.0255	0.9745	30.62	
86.5	369,114	3,899	0.0106	0.9894	29.84	
87.5	326,874	3,249	0.0099	0.9901	29.52	
88.5	348,968	5,849	0.0168	0.9832	29.23	
89.5	356,767	4,549	0.0128	0.9872	28.74	
90.5	353,517	3,899	0.0110	0.9890	28.37	
91.5	275,536	9,098	0.0330	0.9670	28.06	
92.5	217,049	2,599	0.0120	0.9880	27.13	
93.5	196,904	4,549	0.0231	0.9769	26.81	
94.5	153,364	650	0.0042	0.9958	26.19	
95.5	105,925	3,249	0.0307	0.9693	26.08	
96.5	71,483	1,950	0.0273	0.9727	25.28	
97.5	61,736	650	0.0105	0.9895	24.59	
98.5	58,486	650	0.0111	0.9889	24.33	
99.5	31,843	2,599	0.0816	0.9184	24.06	
100.5	12,347		0.0000	1.0000	22.10	
101.5	7,798	1,300	0.1667	0.8333	22.10	
102.5	9,098	1,300	0.1429	0.8571	18.41	
103.5	7,798		0.0000	1.0000	15.78	
104.5	9,098	650	0.0714	0.9286	15.78	
105.5	8,448	1,300	0.1538	0.8462	14.66	
106.5	5,199	1,300	0.2500	0.7500	12.40	
107.5	4,549		0.0000	1.0000	9.30	
108.5	634,252	1,300	0.0020	0.9980	9.30	
109.5	632,302		0.0000	1.0000	9.28	
110.5	632,302	18,196	0.0288	0.9712	9.28	
111.5	614,107	20,145	0.0328	0.9672	9.01	
112.5	592,662	3,899	0.0066	0.9934	8.72	
113.5	588,113	3,899	0.0066	0.9934	8.66	
114.5					8.60	

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING

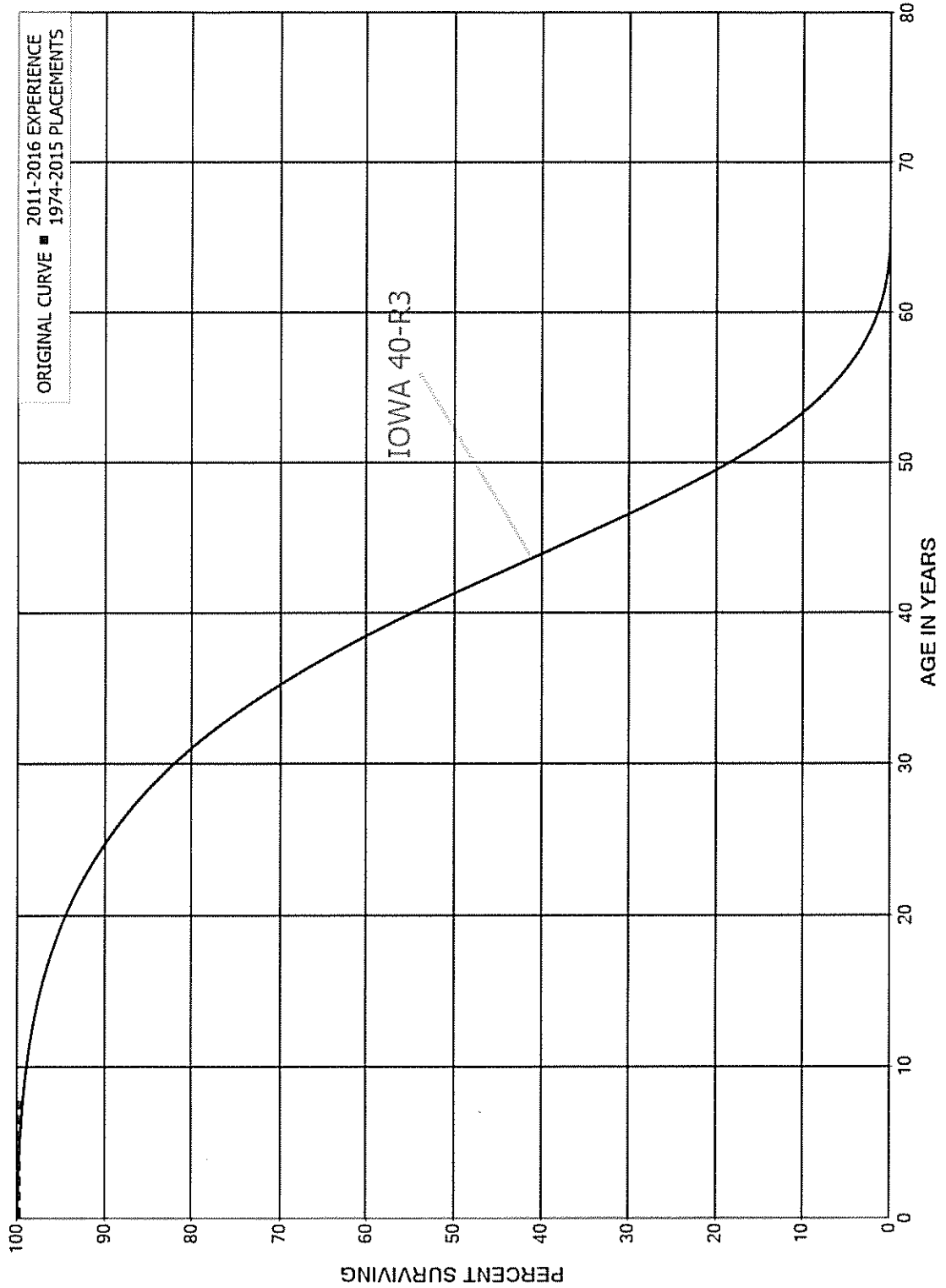
ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2015

EXPERIENCE BAND 2011-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,288,367		0.0000	1.0000	100.00
0.5	4,430,135		0.0000	1.0000	100.00
1.5	3,943,008		0.0000	1.0000	100.00
2.5	3,943,008		0.0000	1.0000	100.00
3.5	713,073		0.0000	1.0000	100.00
4.5	141,768		0.0000	1.0000	100.00
5.5	141,768		0.0000	1.0000	100.00
6.5					100.00

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,709,601		0.0000	1.0000	100.00
0.5	1,843,295		0.0000	1.0000	100.00
1.5	1,861,910		0.0000	1.0000	100.00
2.5	1,861,910		0.0000	1.0000	100.00
3.5	1,861,910		0.0000	1.0000	100.00
4.5	617,604		0.0000	1.0000	100.00
5.5	417,604		0.0000	1.0000	100.00
6.5	283,910		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	790,430		0.0000		
37.5	790,430		0.0000		
38.5	790,430		0.0000		

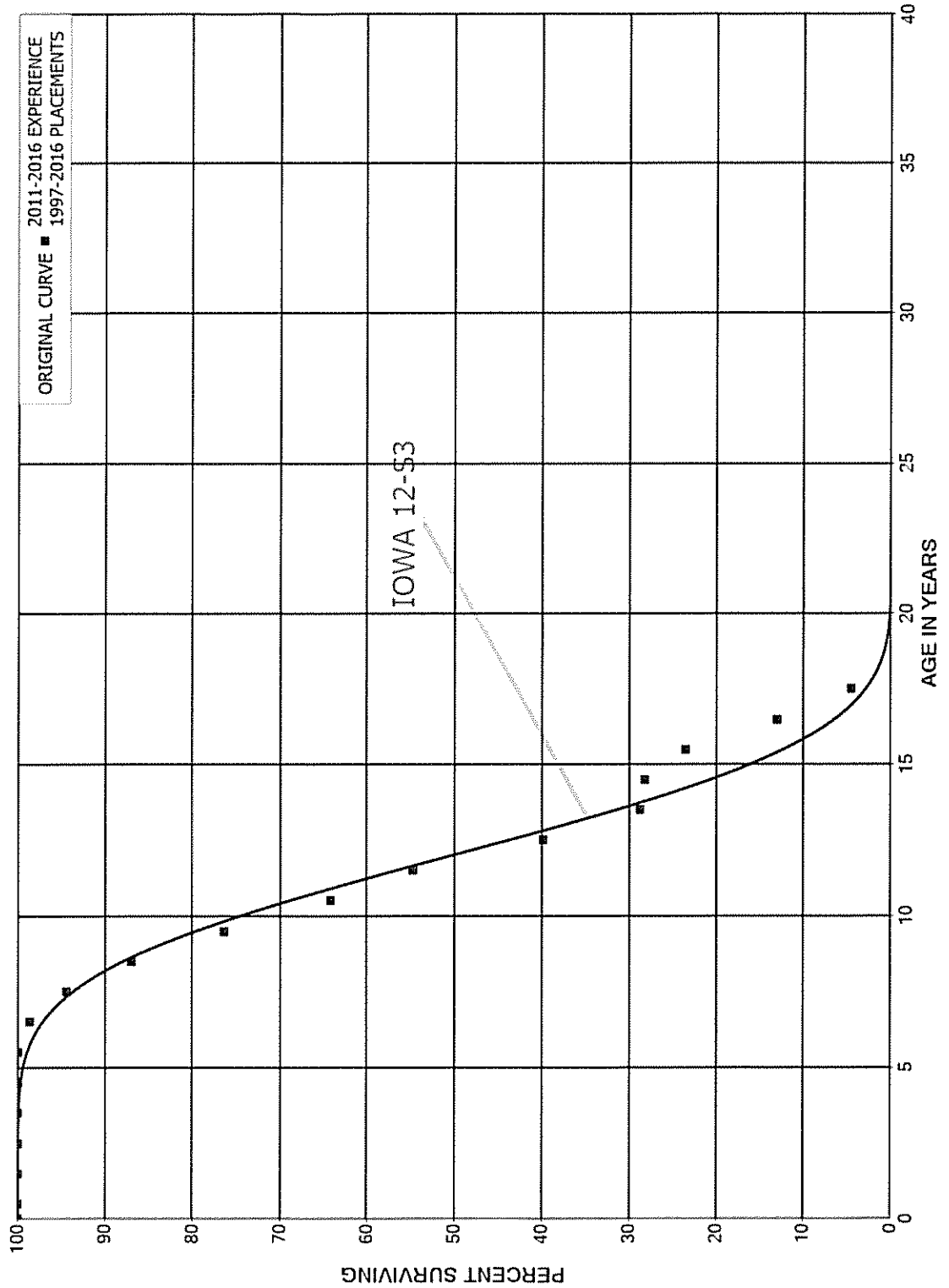
CITIZENS ENERGY GROUP
CITIZENS WATER

ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	790,430		0.0000		
40.5	790,430		0.0000		
41.5	790,430		0.0000		
42.5					

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 341.5 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



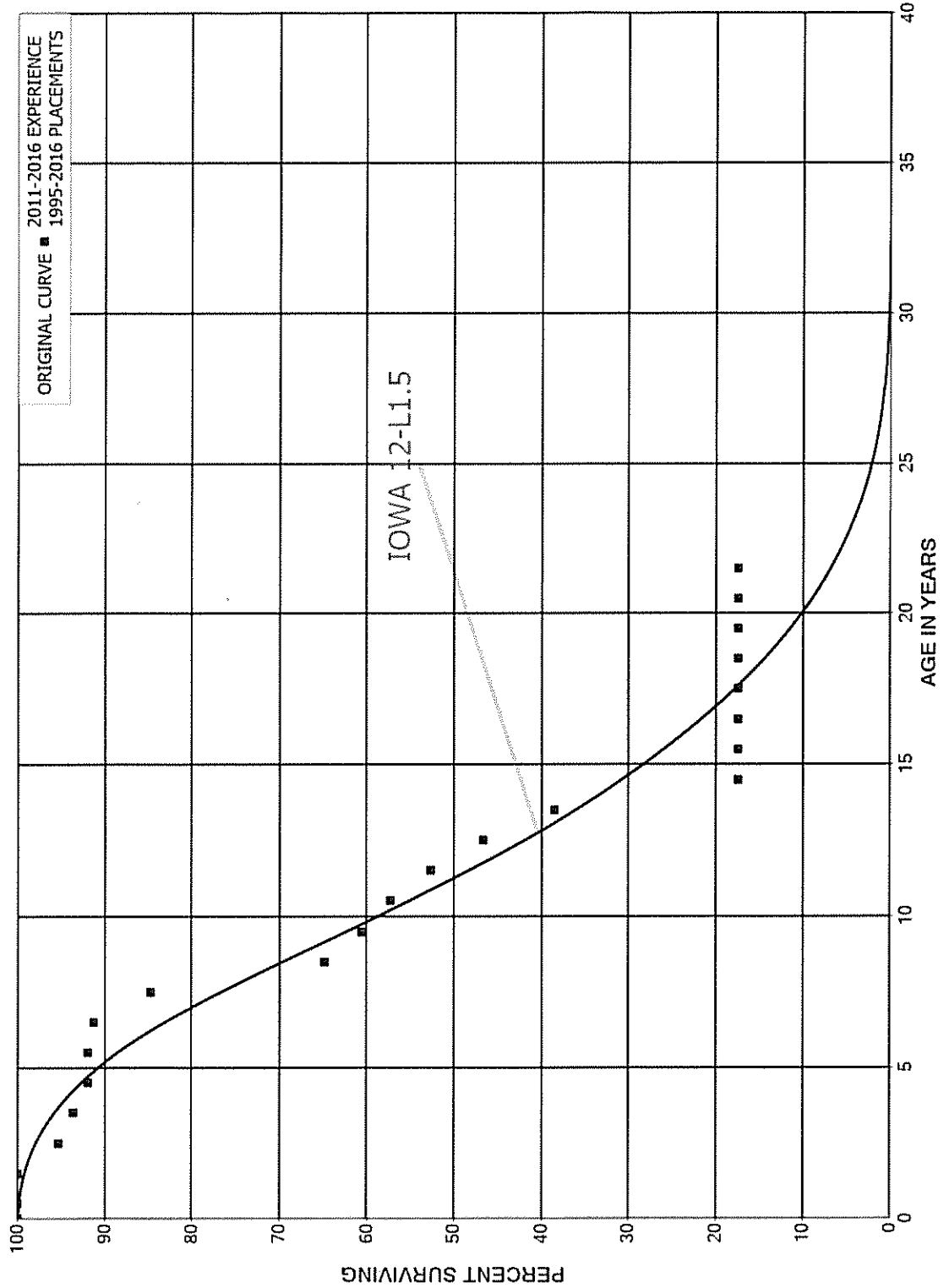
CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,001,230		0.0000	1.0000	100.00
0.5	3,425,478		0.0000	1.0000	100.00
1.5	3,096,430		0.0000	1.0000	100.00
2.5	3,159,354		0.0000	1.0000	100.00
3.5	2,953,921		0.0000	1.0000	100.00
4.5	2,382,051		0.0000	1.0000	100.00
5.5	3,098,575	41,450	0.0134	0.9866	100.00
6.5	3,995,130	171,329	0.0429	0.9571	98.66
7.5	4,684,511	372,095	0.0794	0.9206	94.43
8.5	3,613,133	438,633	0.1214	0.8786	86.93
9.5	3,504,616	561,966	0.1604	0.8396	76.38
10.5	2,814,440	410,991	0.1460	0.8540	64.13
11.5	2,302,537	625,500	0.2717	0.7283	54.77
12.5	1,338,803	373,611	0.2791	0.7209	39.89
13.5	661,901	12,573	0.0190	0.9810	28.76
14.5	616,660	103,150	0.1673	0.8327	28.21
15.5	200,576	90,287	0.4501	0.5499	23.49
16.5	70,169	45,759	0.6521	0.3479	12.92
17.5					4.49

CITIZENS ENERGY GROUP
 CITIZENS WATER
 ACCOUNT 345.5 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WATER

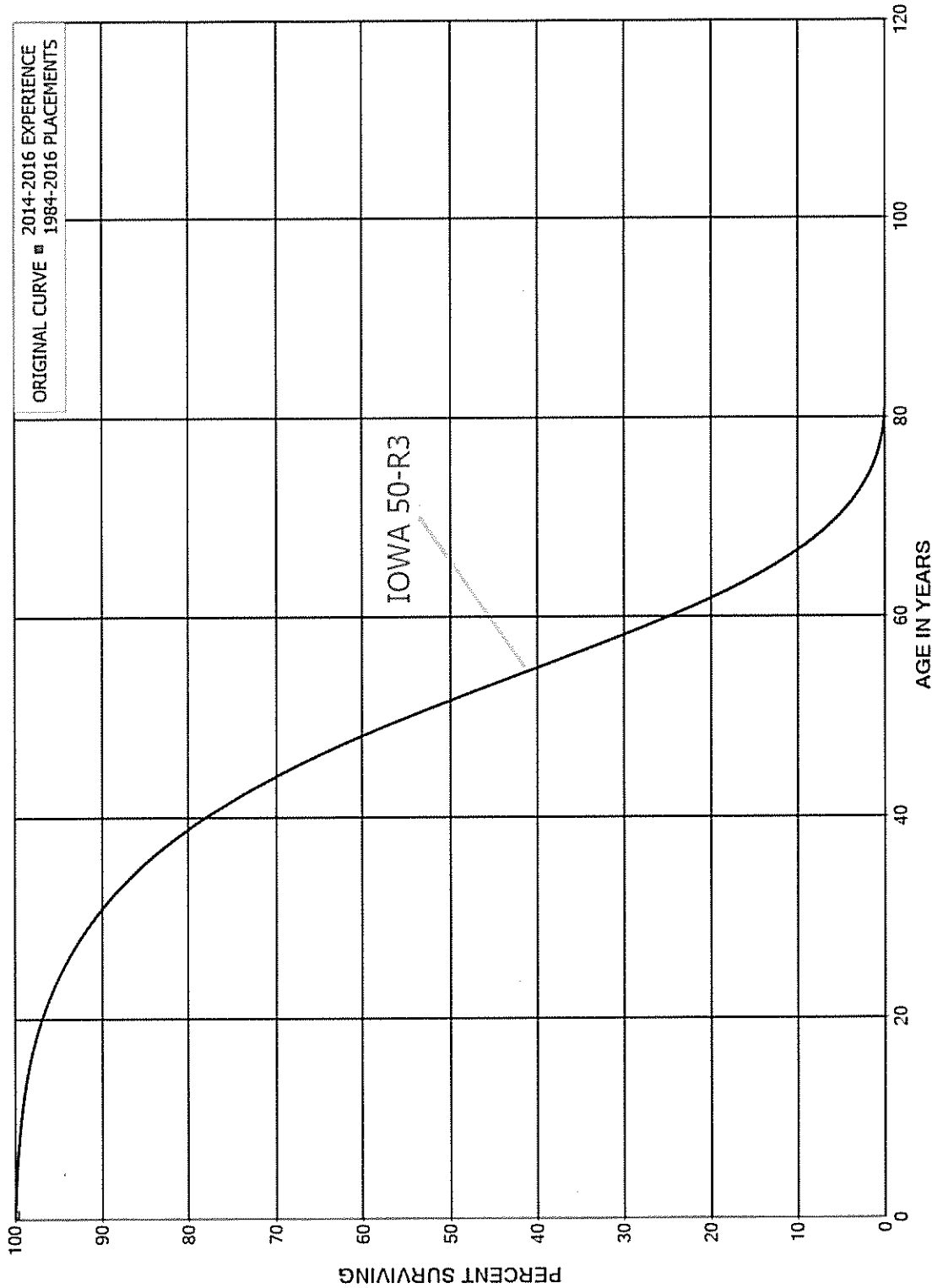
ACCOUNT 345.5 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	477,168		0.0000	1.0000	100.00
0.5	362,237		0.0000	1.0000	100.00
1.5	766,858	35,972	0.0469	0.9531	100.00
2.5	928,889	15,995	0.0172	0.9828	95.31
3.5	825,345	14,650	0.0178	0.9822	93.67
4.5	1,112,043		0.0000	1.0000	92.01
5.5	1,647,396	12,350	0.0075	0.9925	92.01
6.5	2,728,892	198,270	0.0727	0.9273	91.32
7.5	2,646,635	621,137	0.2347	0.7653	84.68
8.5	1,634,544	104,435	0.0639	0.9361	64.81
9.5	1,875,590	104,378	0.0557	0.9443	60.67
10.5	1,483,782	120,464	0.0812	0.9188	57.29
11.5	1,012,779	115,011	0.1136	0.8864	52.64
12.5	489,519	85,681	0.1750	0.8250	46.66
13.5	318,430	174,467	0.5479	0.4521	38.49
14.5	143,963		0.0000	1.0000	17.40
15.5	88,700		0.0000	1.0000	17.40
16.5	88,700		0.0000	1.0000	17.40
17.5	2,195		0.0000	1.0000	17.40
18.5	2,195		0.0000	1.0000	17.40
19.5	2,195		0.0000	1.0000	17.40
20.5	2,195		0.0000	1.0000	17.40
21.5					17.40

WESTFIELD WATER

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



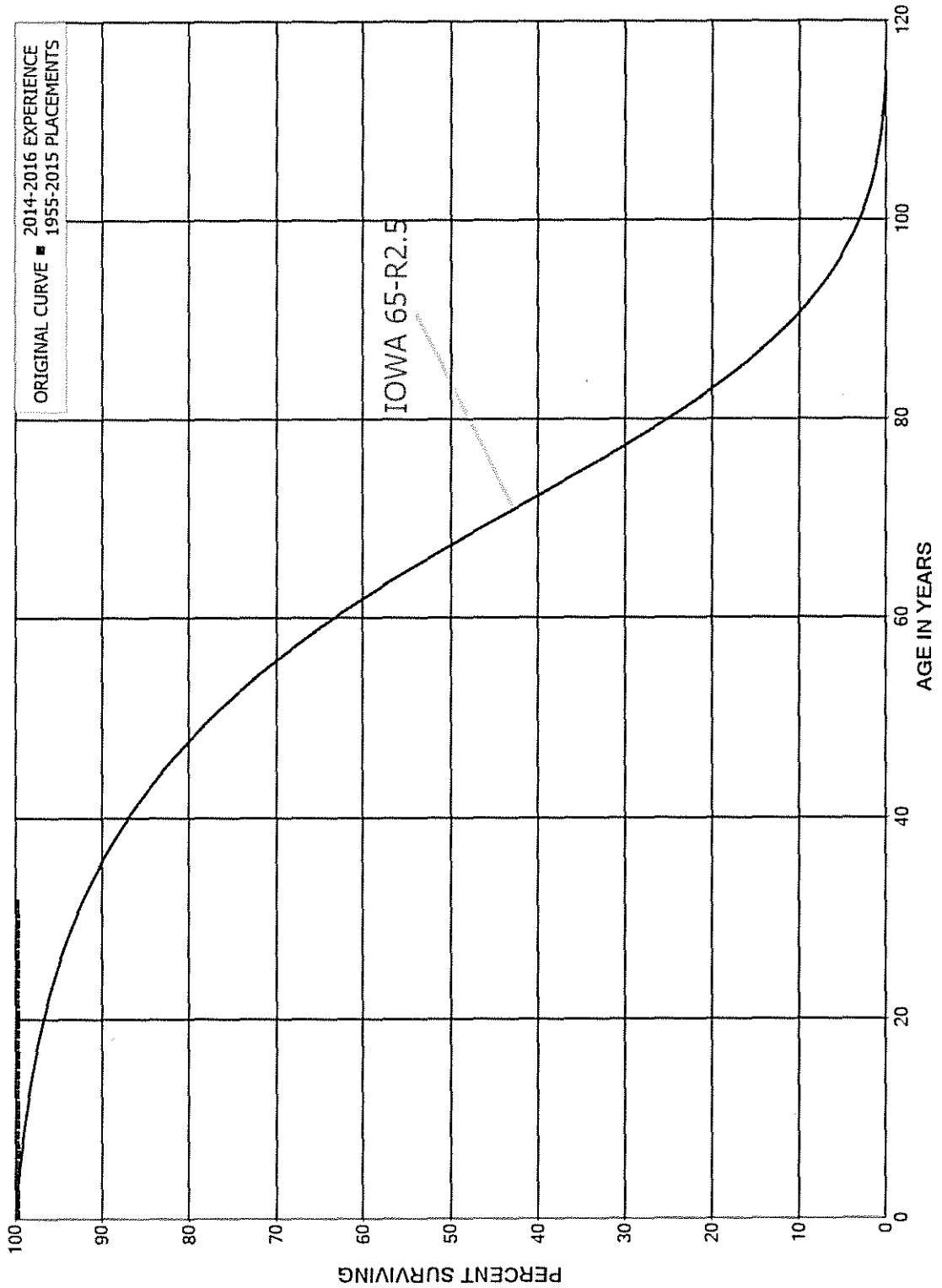
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,121		0.0000	1.0000	100.00
0.5					100.00
1.5	8,694		0.0000		
2.5	8,694		0.0000		
3.5	8,694		0.0000		
4.5					
5.5	2,320		0.0000		
6.5	15,070		0.0000		
7.5	15,070		0.0000		
8.5	12,750		0.0000		
9.5					
10.5	17,212		0.0000		
11.5	34,728		0.0000		
12.5	34,728		0.0000		
13.5	132,779		0.0000		
14.5	218,005		0.0000		
15.5	218,005		0.0000		
16.5	202,905		0.0000		
17.5	100,163		0.0000		
18.5	100,163		0.0000		
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5	11,257		0.0000		
30.5	11,257		0.0000		
31.5	11,257		0.0000		
32.5					

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,253		0.0000	1.0000	100.00
0.5	24,691		0.0000	1.0000	100.00
1.5	10,438		0.0000	1.0000	100.00
2.5	10,438		0.0000	1.0000	100.00
3.5	2,392,585		0.0000	1.0000	100.00
4.5	2,392,585		0.0000	1.0000	100.00
5.5	2,392,585		0.0000	1.0000	100.00
6.5	776,818		0.0000	1.0000	100.00
7.5	865,935		0.0000	1.0000	100.00
8.5	1,085,539		0.0000	1.0000	100.00
9.5	360,805		0.0000	1.0000	100.00
10.5	949,006		0.0000	1.0000	100.00
11.5	729,402		0.0000	1.0000	100.00
12.5	705,700		0.0000	1.0000	100.00
13.5	192,013		0.0000	1.0000	100.00
14.5	2,996,014		0.0000	1.0000	100.00
15.5	2,967,631		0.0000	1.0000	100.00
16.5	2,957,294		0.0000	1.0000	100.00
17.5	153,293		0.0000	1.0000	100.00
18.5	549,455		0.0000	1.0000	100.00
19.5	420,256		0.0000	1.0000	100.00
20.5	420,256		0.0000	1.0000	100.00
21.5	24,094		0.0000	1.0000	100.00
22.5	1,150		0.0000	1.0000	100.00
23.5	4,613		0.0000	1.0000	100.00
24.5	5,565		0.0000	1.0000	100.00
25.5	6,621		0.0000	1.0000	100.00
26.5	45,431		0.0000	1.0000	100.00
27.5	157,602		0.0000	1.0000	100.00
28.5	158,424		0.0000	1.0000	100.00
29.5	116,151		0.0000	1.0000	100.00
30.5	3,028		0.0000	1.0000	100.00
31.5					100.00
32.5					
33.5					
34.5					
35.5					
36.5	143,461		0.0000		
37.5	143,461		0.0000		
38.5	169,660		0.0000		

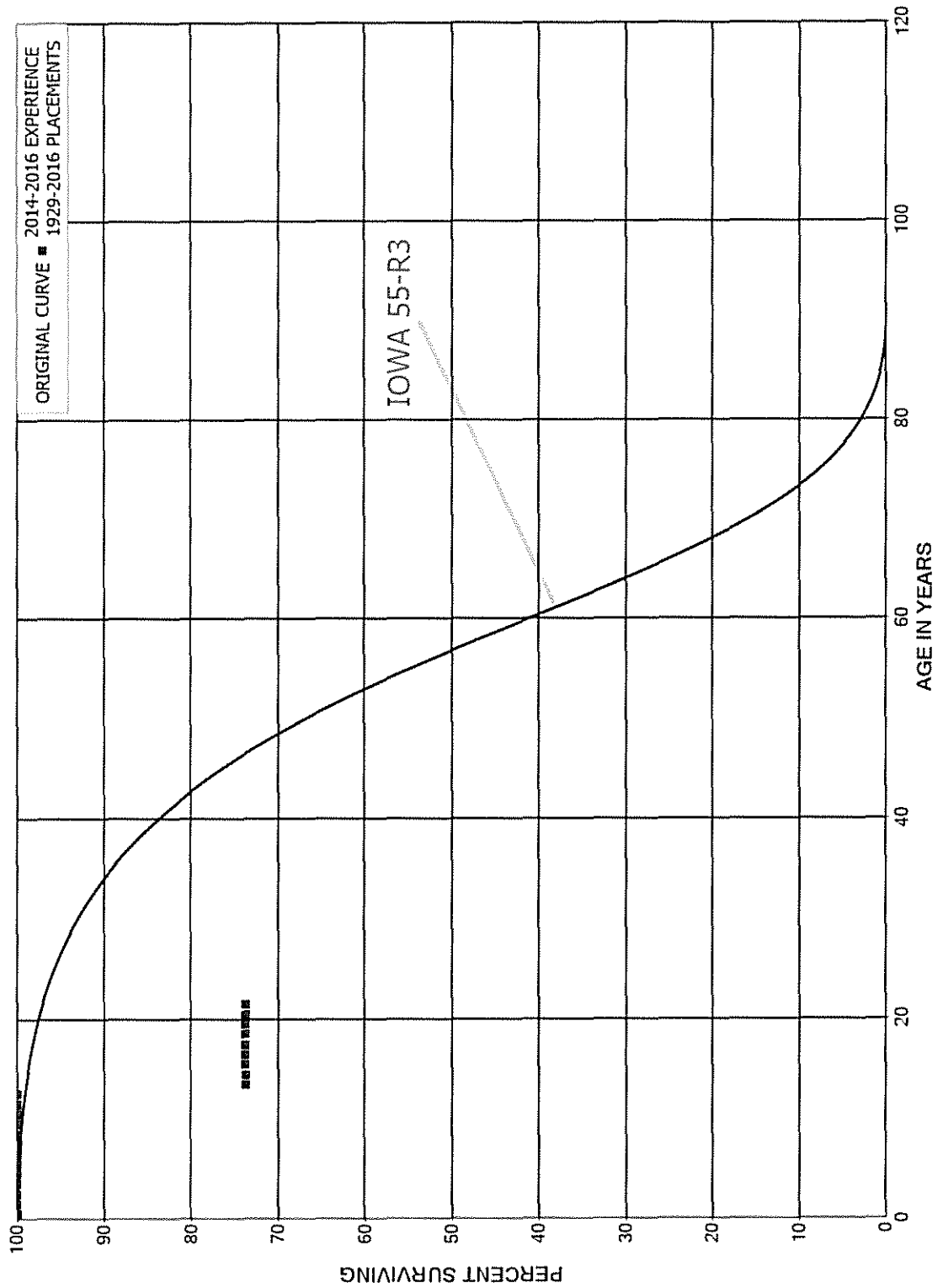
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,199		0.0000		
40.5	26,199		0.0000		
41.5	6,000		0.0000		
42.5	6,000		0.0000		
43.5	6,000		0.0000		
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5	53,418		0.0000		
59.5	53,418		0.0000		
60.5	53,418		0.0000		
61.5					

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 307.2 WELLS AND SPRINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	238,488		0.0000	1.0000	100.00
0.5	196,462		0.0000	1.0000	100.00
1.5	163,471		0.0000	1.0000	100.00
2.5	630,360		0.0000	1.0000	100.00
3.5	865,795		0.0000	1.0000	100.00
4.5	1,409,131		0.0000	1.0000	100.00
5.5	942,243		0.0000	1.0000	100.00
6.5	707,763		0.0000	1.0000	100.00
7.5	17,263		0.0000	1.0000	100.00
8.5	17,263		0.0000	1.0000	100.00
9.5	140,122		0.0000	1.0000	100.00
10.5	145,922		0.0000	1.0000	100.00
11.5	145,922		0.0000	1.0000	100.00
12.5	22,082	5,800	0.2627	0.7373	100.00
13.5	56,282		0.0000	1.0000	73.73
14.5	56,282		0.0000	1.0000	73.73
15.5	228,566		0.0000	1.0000	73.73
16.5	251,775		0.0000	1.0000	73.73
17.5	251,775		0.0000	1.0000	73.73
18.5	69,194		0.0000	1.0000	73.73
19.5	5,985		0.0000	1.0000	73.73
20.5	5,985		0.0000	1.0000	73.73
21.5					73.73
22.5					
23.5	14,201		0.0000		
24.5	14,201		0.0000		
25.5	48,960		0.0000		
26.5	34,759		0.0000		
27.5	78,781		0.0000		
28.5	44,021		0.0000		
29.5	44,021		0.0000		
30.5					
31.5					
32.5					
33.5	57,228		0.0000		
34.5	58,898		0.0000		
35.5	95,796		0.0000		
36.5	52,023		0.0000		
37.5	52,678		0.0000		
38.5	16,337		0.0000		

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,790		0.0000		
40.5	56,465		0.0000		
41.5	55,907		0.0000		
42.5					
43.5					
44.5					
45.5					
46.5	17,500		0.0000		
47.5	17,500		0.0000		
48.5	17,500		0.0000		
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5	7,900		0.0000		
59.5	7,900		0.0000		
60.5	7,900		0.0000		
61.5					
62.5					
63.5					
64.5	6,370		0.0000		
65.5	6,370		0.0000		
66.5	6,370		0.0000		
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

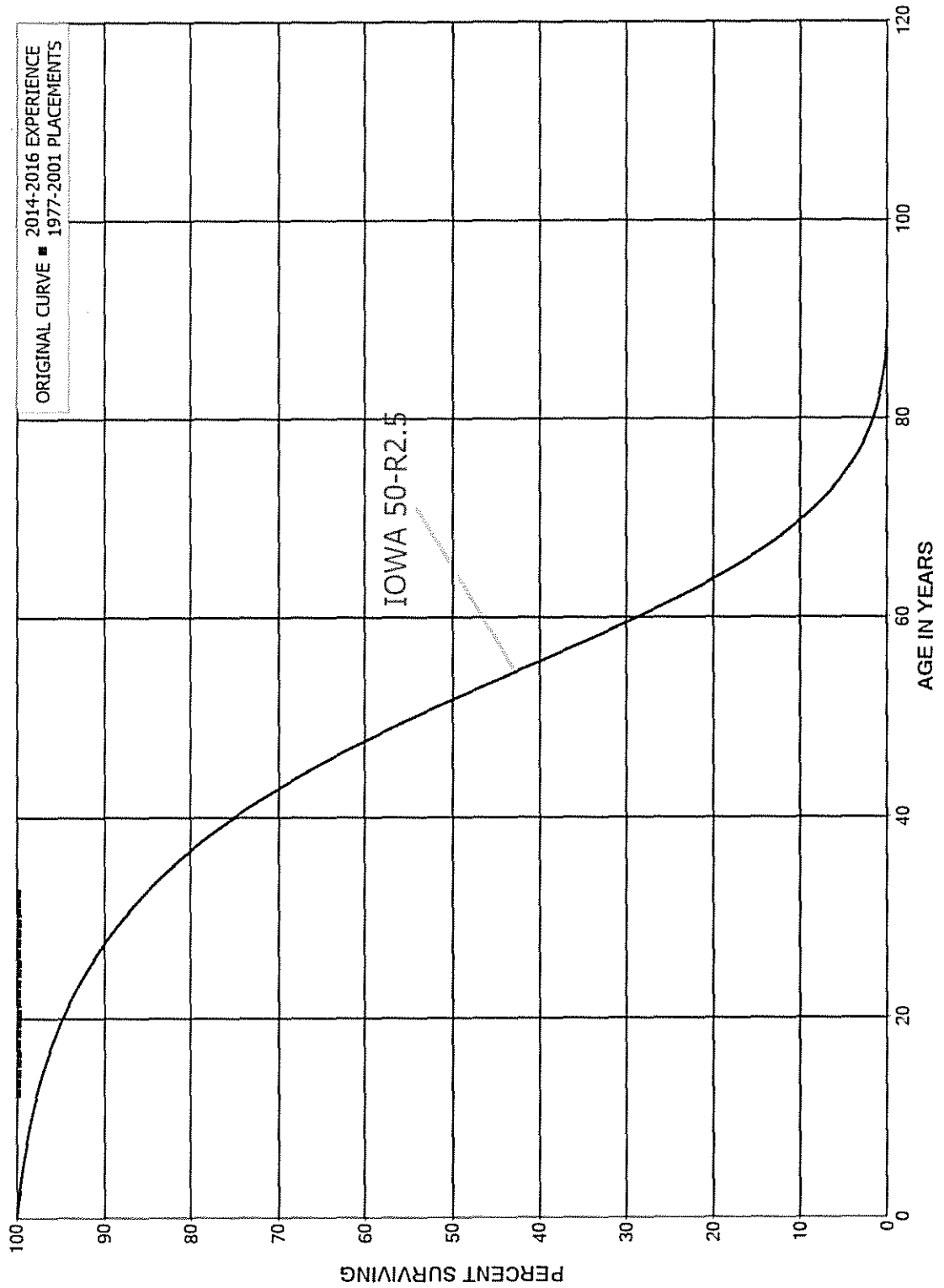
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 307.2 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5	4,960		0.0000		
85.5	4,960		0.0000		
86.5	4,960		0.0000		
87.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 309.2 SUPPLY MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



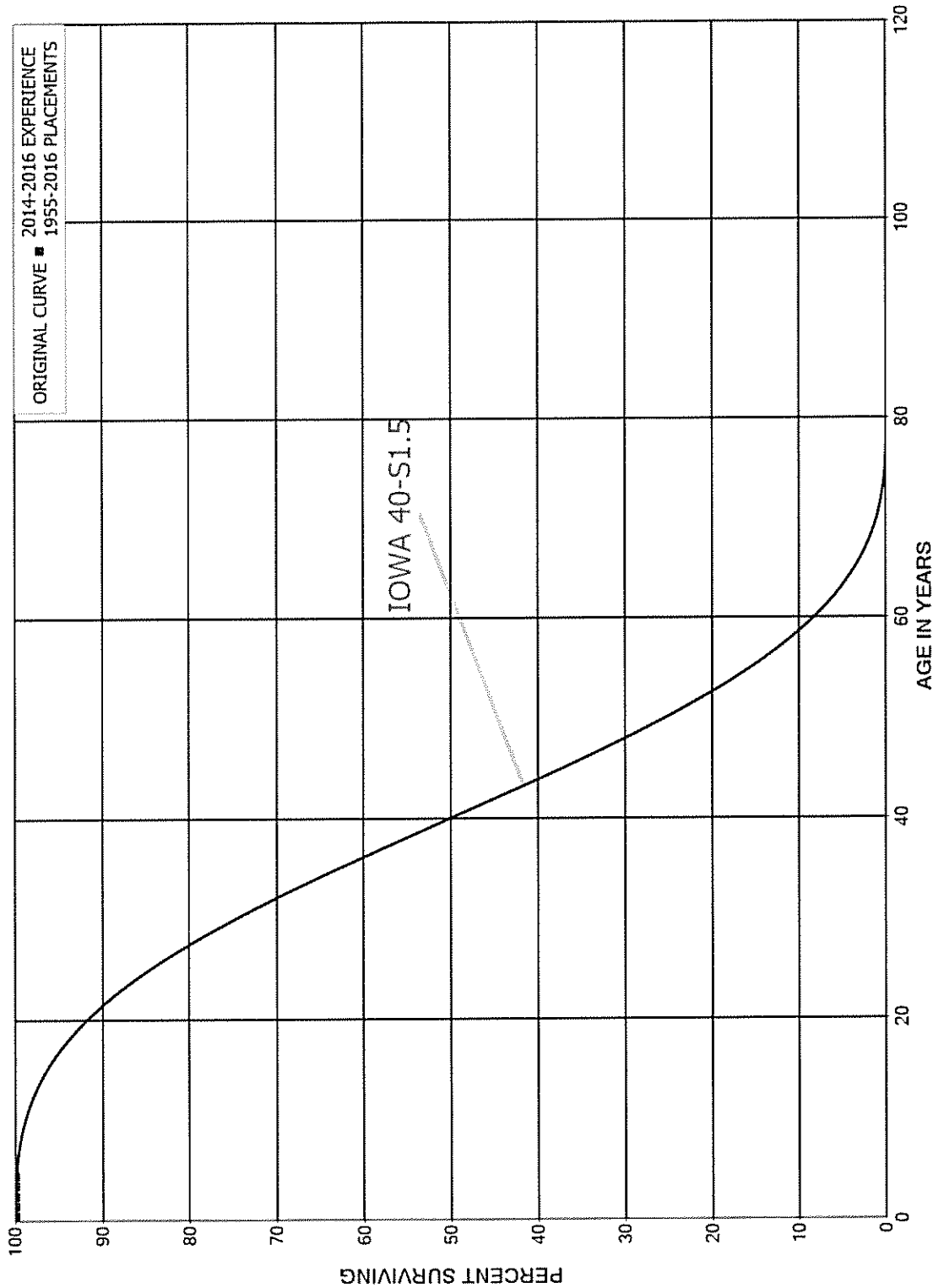
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 309.2 SUPPLY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2001			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	111,792		0.0000	1.0000	100.00
13.5	322,830		0.0000	1.0000	100.00
14.5	3,325,740		0.0000	1.0000	100.00
15.5	3,213,948		0.0000	1.0000	100.00
16.5	3,033,801		0.0000	1.0000	100.00
17.5	30,892		0.0000	1.0000	100.00
18.5	35,988		0.0000	1.0000	100.00
19.5	5,096		0.0000	1.0000	100.00
20.5	283,853		0.0000	1.0000	100.00
21.5	357,504		0.0000	1.0000	100.00
22.5	436,738		0.0000	1.0000	100.00
23.5	199,253		0.0000	1.0000	100.00
24.5	120,506		0.0000	1.0000	100.00
25.5	138,119		0.0000	1.0000	100.00
26.5	219,507		0.0000	1.0000	100.00
27.5	1,077,833		0.0000	1.0000	100.00
28.5	980,987		0.0000	1.0000	100.00
29.5	947,779		0.0000	1.0000	100.00
30.5	89,452		0.0000	1.0000	100.00
31.5	89,452		0.0000	1.0000	100.00
32.5					100.00
33.5	11,750		0.0000		
34.5	11,750		0.0000		
35.5	11,750		0.0000		
36.5	3,072		0.0000		
37.5	3,072		0.0000		
38.5	3,072		0.0000		
39.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 311.2 PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV * BEGIN OF INTERVAL
0.0	351,283		0.0000	1.0000	100.00
0.5	294,102		0.0000	1.0000	100.00
1.5	56,725		0.0000	1.0000	100.00
2.5	56,725		0.0000	1.0000	100.00
3.5	47,351		0.0000	1.0000	100.00
4.5					100.00
5.5	32,073		0.0000		
6.5	51,310		0.0000		
7.5	65,399	3,085	0.0472		
8.5	42,322		0.0000		
9.5	32,320		0.0000		
10.5	18,231		0.0000		
11.5	16,358		0.0000		
12.5	24,351		0.0000		
13.5	230,402		0.0000		
14.5	270,440		0.0000		
15.5	288,609	31,146	0.1079		
16.5	87,759		0.0000		
17.5	45,579		0.0000		
18.5	36,725		0.0000		
19.5	31,524		0.0000		
20.5	27,202		0.0000		
21.5	660		0.0000		
22.5	660		0.0000		
23.5					
24.5	6,850		0.0000		
25.5	49,390		0.0000		
26.5	50,390		0.0000		
27.5	74,862		0.0000		
28.5	35,682		0.0000		
29.5	49,209		0.0000		
30.5	17,887		0.0000		
31.5	14,527		0.0000		
32.5	6,504		0.0000		
33.5	9,609		0.0000		
34.5	9,609		0.0000		
35.5	3,105		0.0000		
36.5	1,146		0.0000		
37.5	1,146		0.0000		
38.5	1,146		0.0000		

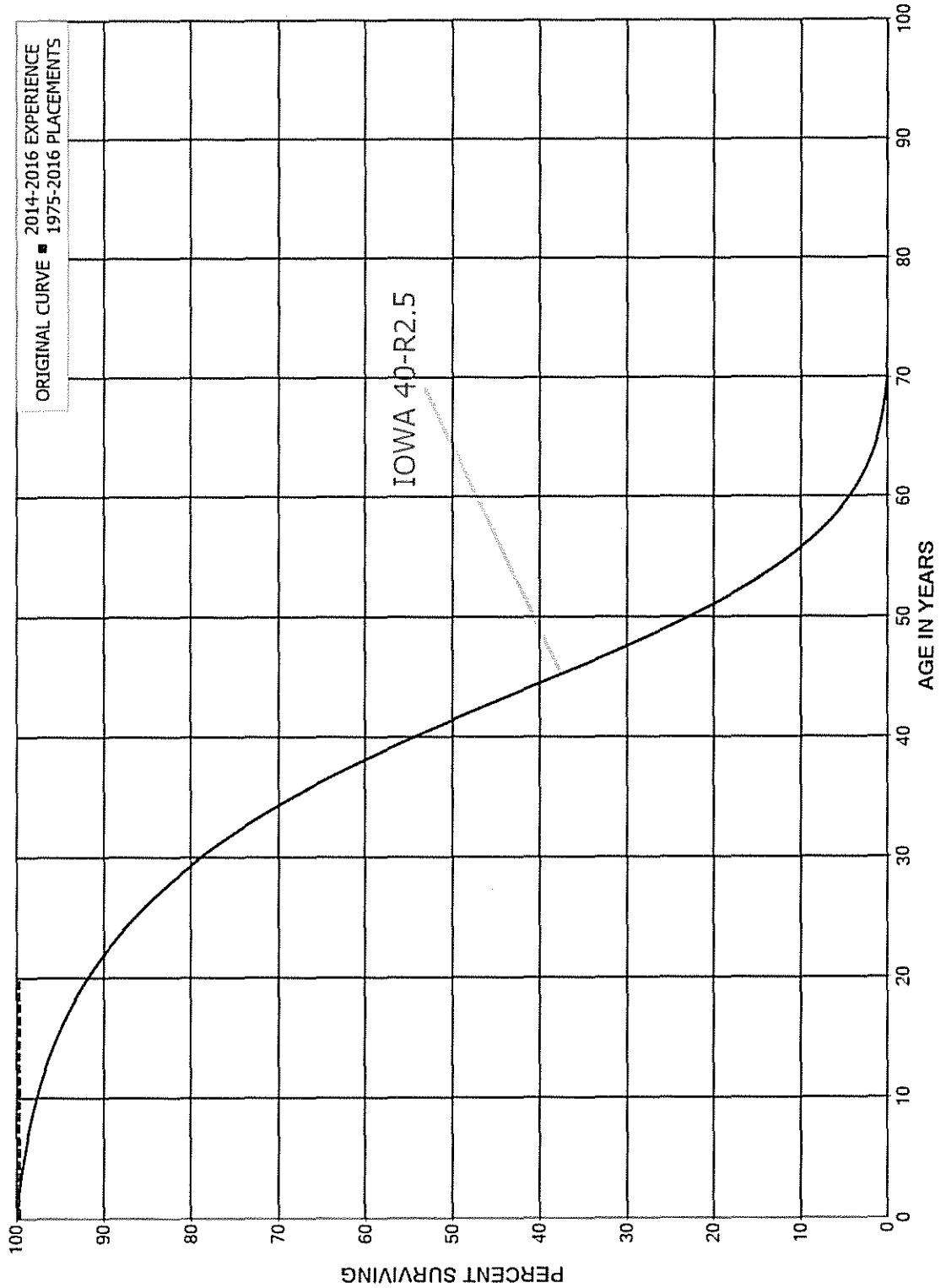
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5	2,685		0.0000		
43.5	2,685		0.0000		
44.5	2,685		0.0000		
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5	2,350		0.0000		
59.5	2,350		0.0000		
60.5	2,350		0.0000		
61.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 320.3 WATER TREATMENT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

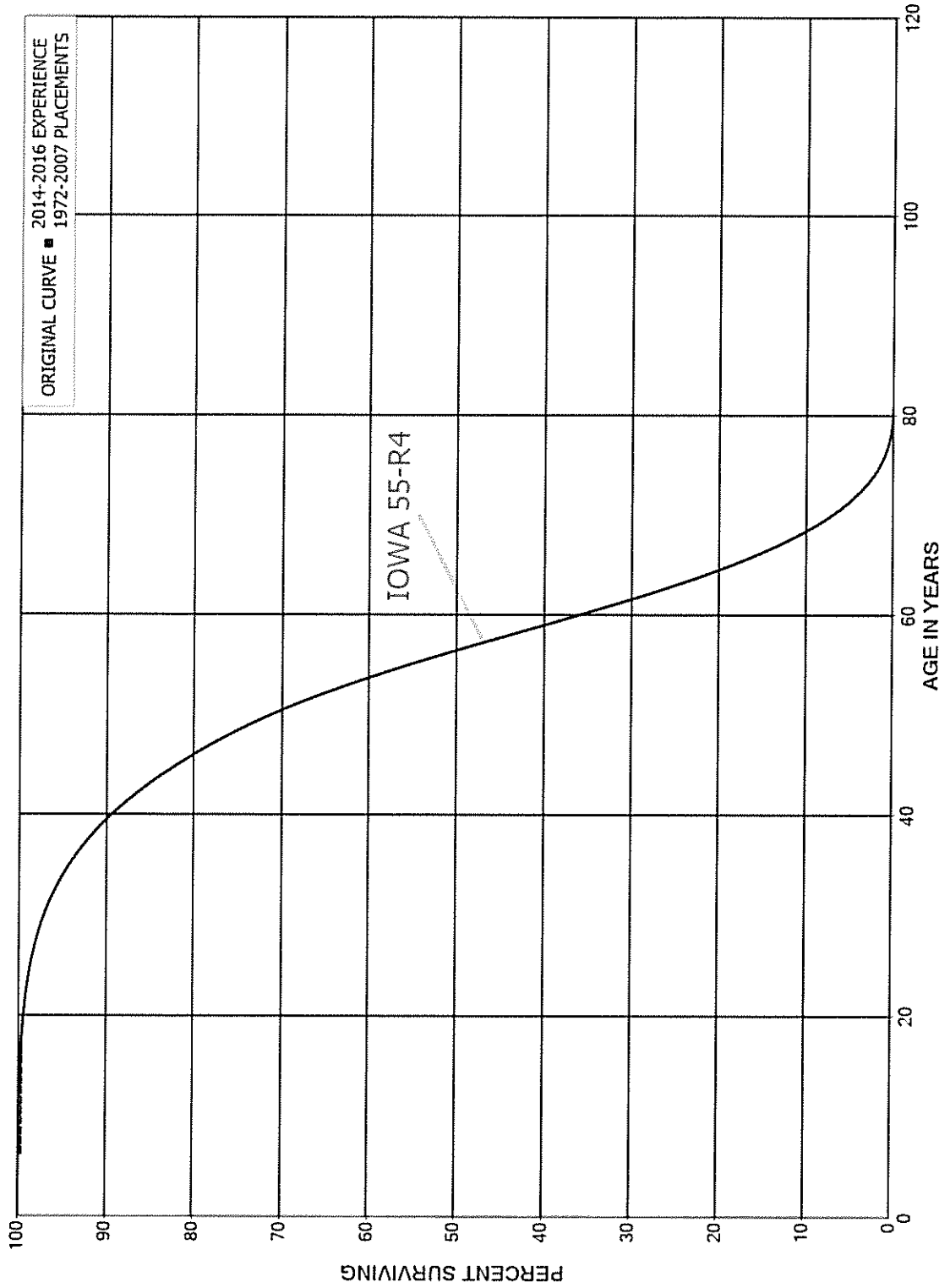
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2016

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,332,545		0.0000	1.0000	100.00
0.5	1,194,727		0.0000	1.0000	100.00
1.5	71,386		0.0000	1.0000	100.00
2.5	32,621		0.0000	1.0000	100.00
3.5	1,441,516		0.0000	1.0000	100.00
4.5	1,433,682		0.0000	1.0000	100.00
5.5	1,422,543		0.0000	1.0000	100.00
6.5	220,732		0.0000	1.0000	100.00
7.5	247,010		0.0000	1.0000	100.00
8.5	280,339		0.0000	1.0000	100.00
9.5	65,006		0.0000	1.0000	100.00
10.5	38,868		0.0000	1.0000	100.00
11.5	13,480		0.0000	1.0000	100.00
12.5	12,867		0.0000	1.0000	100.00
13.5	9,496		0.0000	1.0000	100.00
14.5	13,399		0.0000	1.0000	100.00
15.5	11,844		0.0000	1.0000	100.00
16.5	39,494		0.0000	1.0000	100.00
17.5	27,650		0.0000	1.0000	100.00
18.5	27,650		0.0000	1.0000	100.00
19.5					100.00
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	6,089		0.0000		
27.5	311,900		0.0000		
28.5	314,625		0.0000		
29.5	311,261		0.0000		
30.5	9,070		0.0000		
31.5	6,345		0.0000		
32.5	3,620		0.0000		
33.5	796		0.0000		
34.5	1,394		0.0000		
35.5	5,161		0.0000		
36.5	5,771		0.0000		
37.5	65,522		0.0000		
38.5	87,295		0.0000		
39.5	85,889		0.0000		
40.5	25,540		0.0000		
41.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2007			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	611,897		0.0000	1.0000	100.00
7.5	616,726		0.0000	1.0000	100.00
8.5	645,696		0.0000	1.0000	100.00
9.5	82,638		0.0000	1.0000	100.00
10.5	101,952		0.0000	1.0000	100.00
11.5	72,982		0.0000	1.0000	100.00
12.5	24,142		0.0000	1.0000	100.00
13.5	255,296		0.0000	1.0000	100.00
14.5	255,296		0.0000	1.0000	100.00
15.5	255,296		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5	507,908		0.0000		
19.5	523,533		0.0000		
20.5	1,145,229		0.0000		
21.5	637,321		0.0000		
22.5	621,696		0.0000		
23.5					
24.5					
25.5	1,295		0.0000		
26.5	1,295		0.0000		
27.5	1,295		0.0000		
28.5	4,123		0.0000		
29.5	329,648		0.0000		
30.5	329,648		0.0000		
31.5	325,525		0.0000		
32.5					
33.5					
34.5					
35.5	68,449		0.0000		
36.5	68,449		0.0000		
37.5	68,449		0.0000		
38.5					

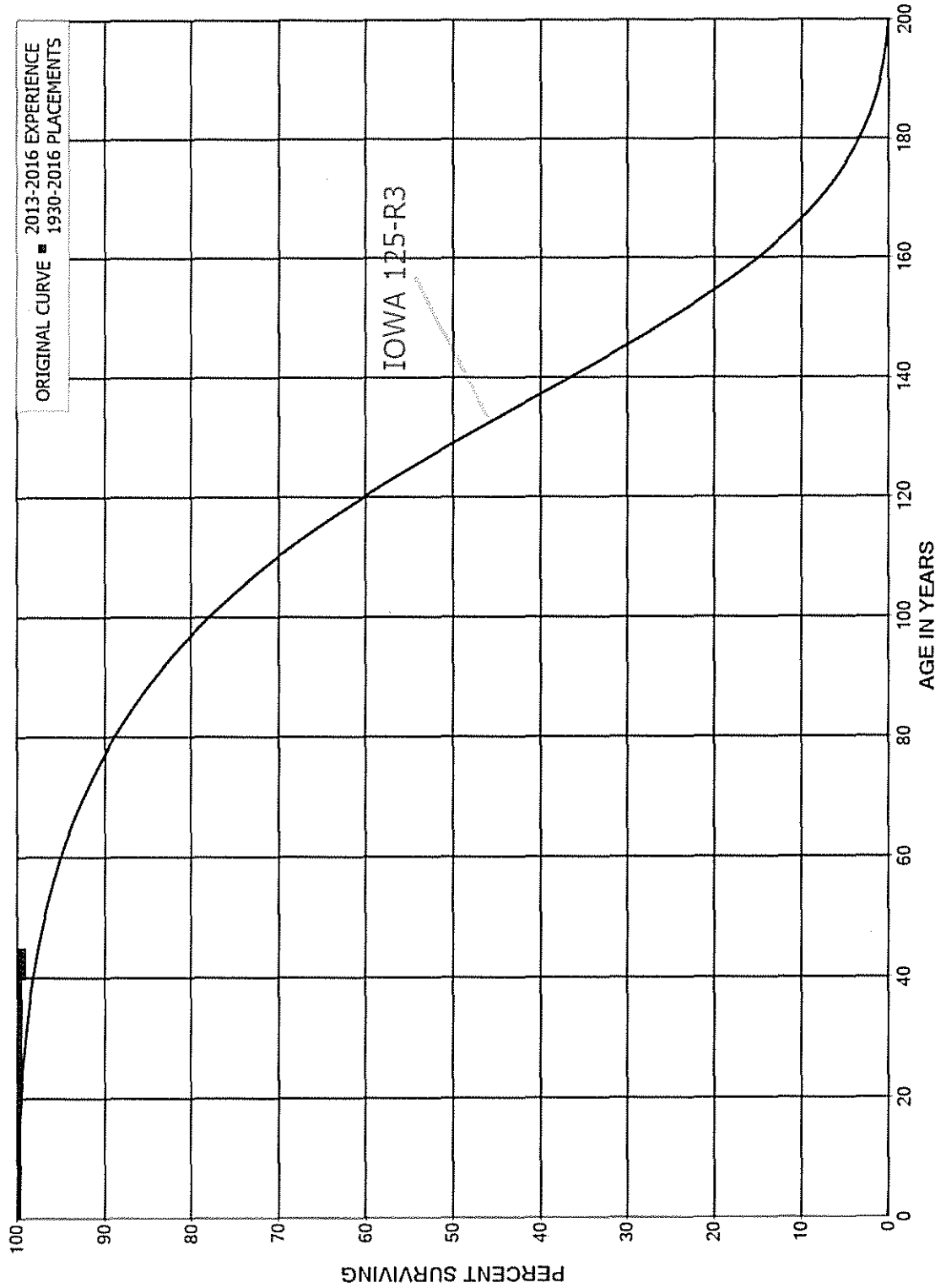
CITIZENS ENERGY GROUP
WESTFIELD WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2007			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	88,945		0.0000		
42.5	88,945		0.0000		
43.5	88,945		0.0000		
44.5					

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2013-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,181,173		0.0000	1.0000	100.00
0.5	9,517,911		0.0000	1.0000	100.00
1.5	6,311,193		0.0000	1.0000	100.00
2.5	3,546,664		0.0000	1.0000	100.00
3.5	2,042,570		0.0000	1.0000	100.00
4.5	1,788,873		0.0000	1.0000	100.00
5.5	2,483,263		0.0000	1.0000	100.00
6.5	3,775,045		0.0000	1.0000	100.00
7.5	7,519,535		0.0000	1.0000	100.00
8.5	6,629,354		0.0000	1.0000	100.00
9.5	5,012,214		0.0000	1.0000	100.00
10.5	655,574		0.0000	1.0000	100.00
11.5	875,134		0.0000	1.0000	100.00
12.5	693,043		0.0000	1.0000	100.00
13.5	1,859,444		0.0000	1.0000	100.00
14.5	2,277,341		0.0000	1.0000	100.00
15.5	2,958,527		0.0000	1.0000	100.00
16.5	2,431,176		0.0000	1.0000	100.00
17.5	3,076,867		0.0000	1.0000	100.00
18.5	2,762,533		0.0000	1.0000	100.00
19.5	2,414,262		0.0000	1.0000	100.00
20.5	1,162,798		0.0000	1.0000	100.00
21.5	488,767		0.0000	1.0000	100.00
22.5	119,824	251	0.0021	0.9979	100.00
23.5	247,740		0.0000	1.0000	99.79
24.5	280,915		0.0000	1.0000	99.79
25.5	279,836		0.0000	1.0000	99.79
26.5	233,429		0.0000	1.0000	99.79
27.5	202,460		0.0000	1.0000	99.79
28.5	310,995		0.0000	1.0000	99.79
29.5	184,729		0.0000	1.0000	99.79
30.5	159,831		0.0000	1.0000	99.79
31.5	18,130		0.0000	1.0000	99.79
32.5	16,475		0.0000	1.0000	99.79
33.5	171,797		0.0000	1.0000	99.79
34.5	186,272		0.0000	1.0000	99.79
35.5	266,462		0.0000	1.0000	99.79
36.5	213,169		0.0000	1.0000	99.79
37.5	320,967		0.0000	1.0000	99.79
38.5	378,279		0.0000	1.0000	99.79

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2013-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	296,910	1,015	0.0034	0.9966	99.79	
40.5	232,789		0.0000	1.0000	99.45	
41.5	221,303		0.0000	1.0000	99.45	
42.5	185,342		0.0000	1.0000	99.45	
43.5	125,000		0.0000	1.0000	99.45	
44.5					99.45	
45.5	9,200		0.0000			
46.5	29,500		0.0000			
47.5	33,350		0.0000			
48.5	28,700		0.0000			
49.5	8,400		0.0000			
50.5	18,050		0.0000			
51.5	13,500		0.0000			
52.5	16,750		0.0000			
53.5	3,250		0.0000			
54.5	3,250		0.0000			
55.5						
56.5	15,600		0.0000			
57.5	20,550		0.0000			
58.5	20,550		0.0000			
59.5	6,700		0.0000			
60.5	1,750		0.0000			
61.5	1,750		0.0000			
62.5						
63.5						
64.5	1,400		0.0000			
65.5	1,400		0.0000			
66.5	1,400		0.0000			
67.5	700		0.0000			
68.5	700		0.0000			
69.5	700		0.0000			
70.5						
71.5						
72.5						
73.5						
74.5						
75.5						
76.5	1,200		0.0000			
77.5	1,200		0.0000			
78.5	1,200		0.0000			

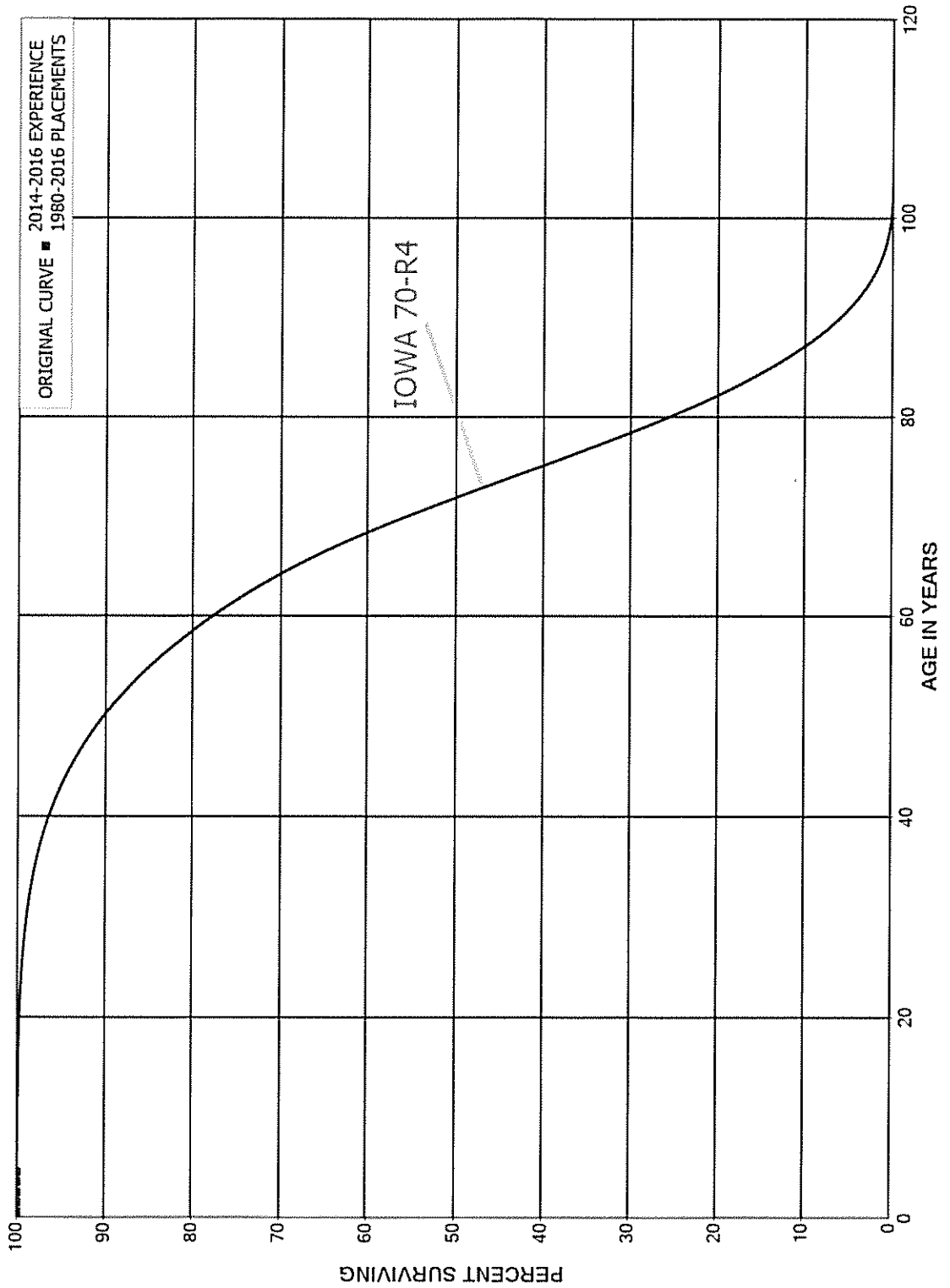
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2013-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5	21,099		0.0000		
84.5	21,099		0.0000		
85.5	21,099		0.0000		
86.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 333.4 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



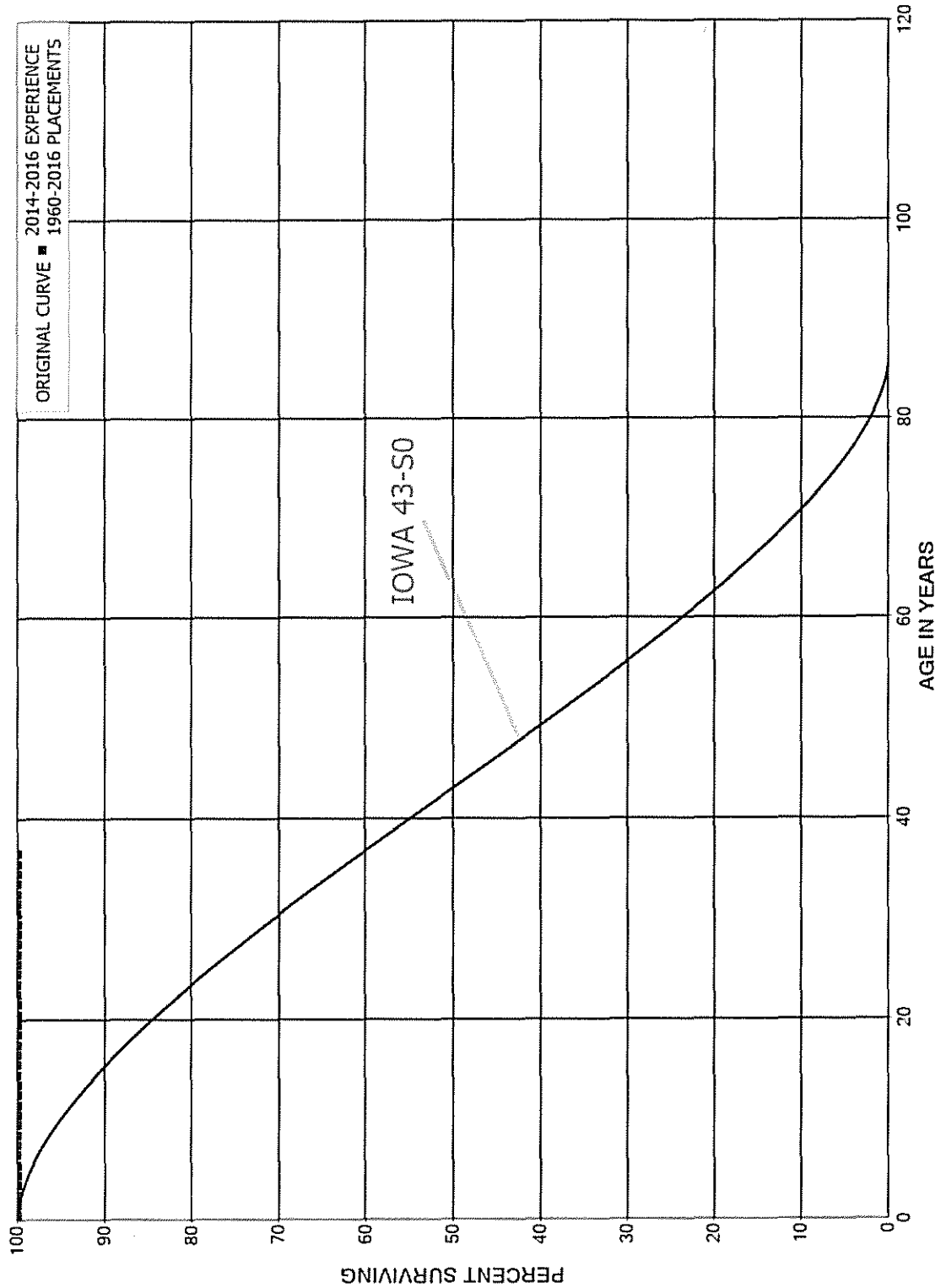
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 333.4 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,071,203		0.0000	1.0000	100.00
0.5	402,061		0.0000	1.0000	100.00
1.5	101,791		0.0000	1.0000	100.00
2.5	3,275		0.0000	1.0000	100.00
3.5	3,275		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	683		0.0000		
13.5	683		0.0000		
14.5	683		0.0000		
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	2,148		0.0000		
23.5	2,148		0.0000		
24.5	2,148		0.0000		
25.5	25,661		0.0000		
26.5	28,279		0.0000		
27.5	28,279		0.0000		
28.5	2,618		0.0000		
29.5					
30.5					
31.5					
32.5					
33.5	497		0.0000		
34.5	497		0.0000		
35.5	497		0.0000		
36.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 334.4 METERS AND METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,039,805		0.0000	1.0000	100.00
0.5	1,299,180		0.0000	1.0000	100.00
1.5	926,651		0.0000	1.0000	100.00
2.5	497,333		0.0000	1.0000	100.00
3.5	106,156		0.0000	1.0000	100.00
4.5	62,402		0.0000	1.0000	100.00
5.5	35,015		0.0000	1.0000	100.00
6.5	251,040		0.0000	1.0000	100.00
7.5	552,872		0.0000	1.0000	100.00
8.5	784,233		0.0000	1.0000	100.00
9.5	848,468		0.0000	1.0000	100.00
10.5	658,735		0.0000	1.0000	100.00
11.5	511,250		0.0000	1.0000	100.00
12.5	344,788		0.0000	1.0000	100.00
13.5	383,044		0.0000	1.0000	100.00
14.5	478,650		0.0000	1.0000	100.00
15.5	487,283		0.0000	1.0000	100.00
16.5	393,388		0.0000	1.0000	100.00
17.5	247,433		0.0000	1.0000	100.00
18.5	189,338		0.0000	1.0000	100.00
19.5	177,046		0.0000	1.0000	100.00
20.5	168,825		0.0000	1.0000	100.00
21.5	139,197		0.0000	1.0000	100.00
22.5	117,516		0.0000	1.0000	100.00
23.5	108,195		0.0000	1.0000	100.00
24.5	110,252		0.0000	1.0000	100.00
25.5	115,352		0.0000	1.0000	100.00
26.5	86,603		0.0000	1.0000	100.00
27.5	53,440		0.0000	1.0000	100.00
28.5	13,786		0.0000	1.0000	100.00
29.5	11,331		0.0000	1.0000	100.00
30.5	8,191		0.0000	1.0000	100.00
31.5	10,081		0.0000	1.0000	100.00
32.5	7,719		0.0000	1.0000	100.00
33.5	10,954		0.0000	1.0000	100.00
34.5	6,244		0.0000	1.0000	100.00
35.5	3,695		0.0000	1.0000	100.00
36.5					100.00
37.5					
38.5					

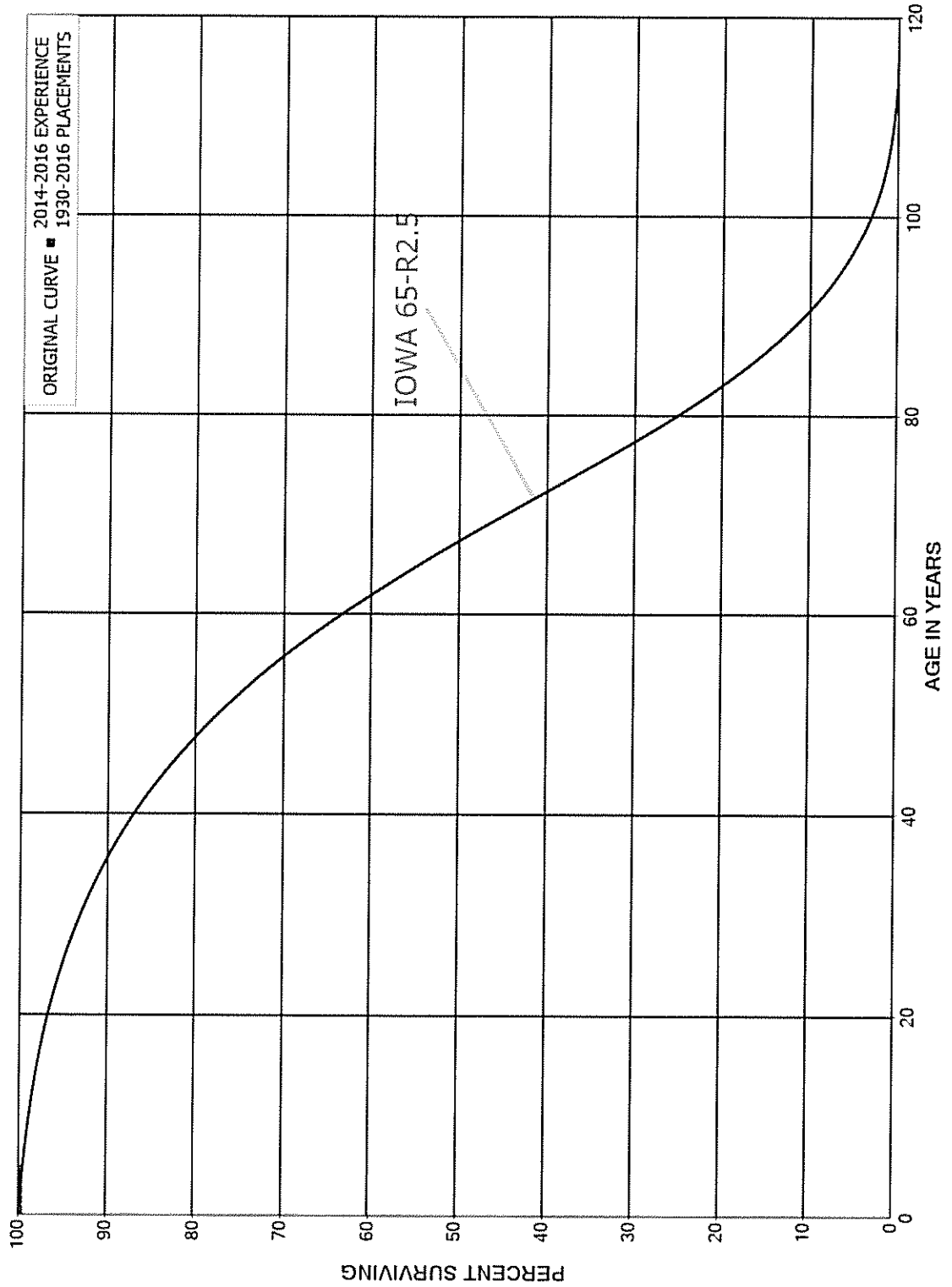
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	7,784		0.0000		
54.5	7,784		0.0000		
55.5	7,784		0.0000		
56.5					

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 335.4 HYDRANTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,005,200		0.0000	1.0000	100.00
0.5	1,164,049		0.0000	1.0000	100.00
1.5	694,741		0.0000	1.0000	100.00
2.5	492,980		0.0000	1.0000	100.00
3.5	208,330		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5	11,850		0.0000		
7.5	24,270		0.0000		
8.5	24,270		0.0000		
9.5	12,420		0.0000		
10.5					
11.5	2,811		0.0000		
12.5	5,628		0.0000		
13.5	5,628		0.0000		
14.5	22,221		0.0000		
15.5	20,251		0.0000		
16.5	22,256		0.0000		
17.5	2,852		0.0000		
18.5	7,684		0.0000		
19.5	5,679		0.0000		
20.5	5,679		0.0000		
21.5					
22.5					
23.5	1,365		0.0000		
24.5	5,873		0.0000		
25.5	19,048		0.0000		
26.5	20,772		0.0000		
27.5	17,531		0.0000		
28.5	7,259		0.0000		
29.5	4,754		0.0000		
30.5	4,632		0.0000		
31.5	1,729		0.0000		
32.5	2,395		0.0000		
33.5	6,150		0.0000		
34.5	6,150		0.0000		
35.5	6,700		0.0000		
36.5	1,800		0.0000		
37.5	1,800		0.0000		
38.5	2,100		0.0000		

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,100		0.0000		
40.5	3,000		0.0000		
41.5	2,775		0.0000		
42.5	2,775		0.0000		
43.5	1,875		0.0000		
44.5					
45.5					
46.5					
47.5	1,650		0.0000		
48.5	1,650		0.0000		
49.5	1,650		0.0000		
50.5	2,000		0.0000		
51.5	2,000		0.0000		
52.5	2,450		0.0000		
53.5	450		0.0000		
54.5	450		0.0000		
55.5					
56.5	1,050		0.0000		
57.5	1,800		0.0000		
58.5	1,800		0.0000		
59.5	750		0.0000		
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5	110		0.0000		
68.5	110		0.0000		
69.5	110		0.0000		
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

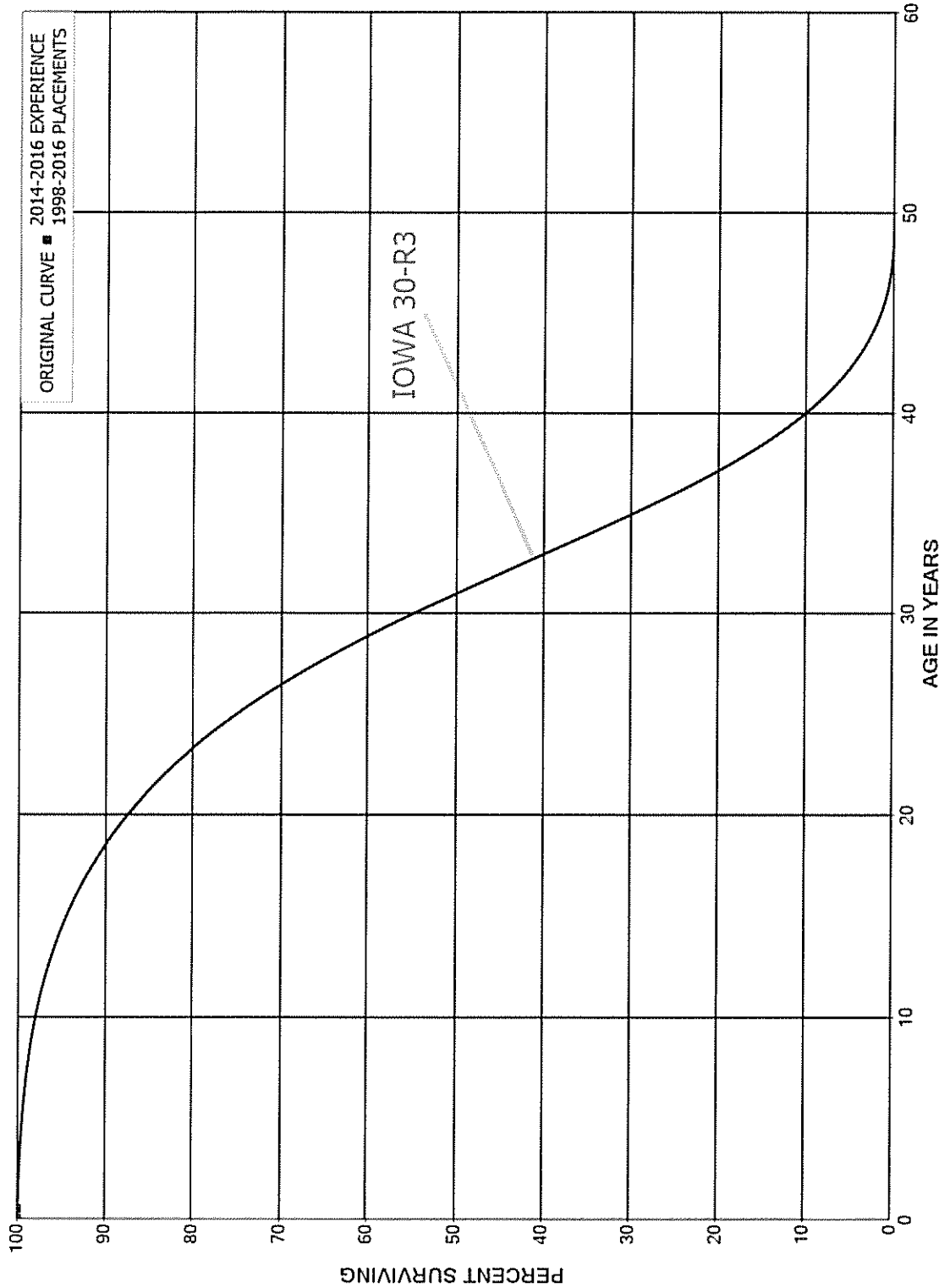
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 335.4 HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5	1,760		0.0000		
84.5	1,760		0.0000		
85.5	1,760		0.0000		
86.5					

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2016

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,376		0.0000	1.0000	100.00
0.5					100.00
1.5					
2.5					
3.5					
4.5	3,960		0.0000		
5.5	3,960		0.0000		
6.5	3,960		0.0000		
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5	1,730		0.0000		
16.5	1,730		0.0000		
17.5	1,730		0.0000		
18.5					

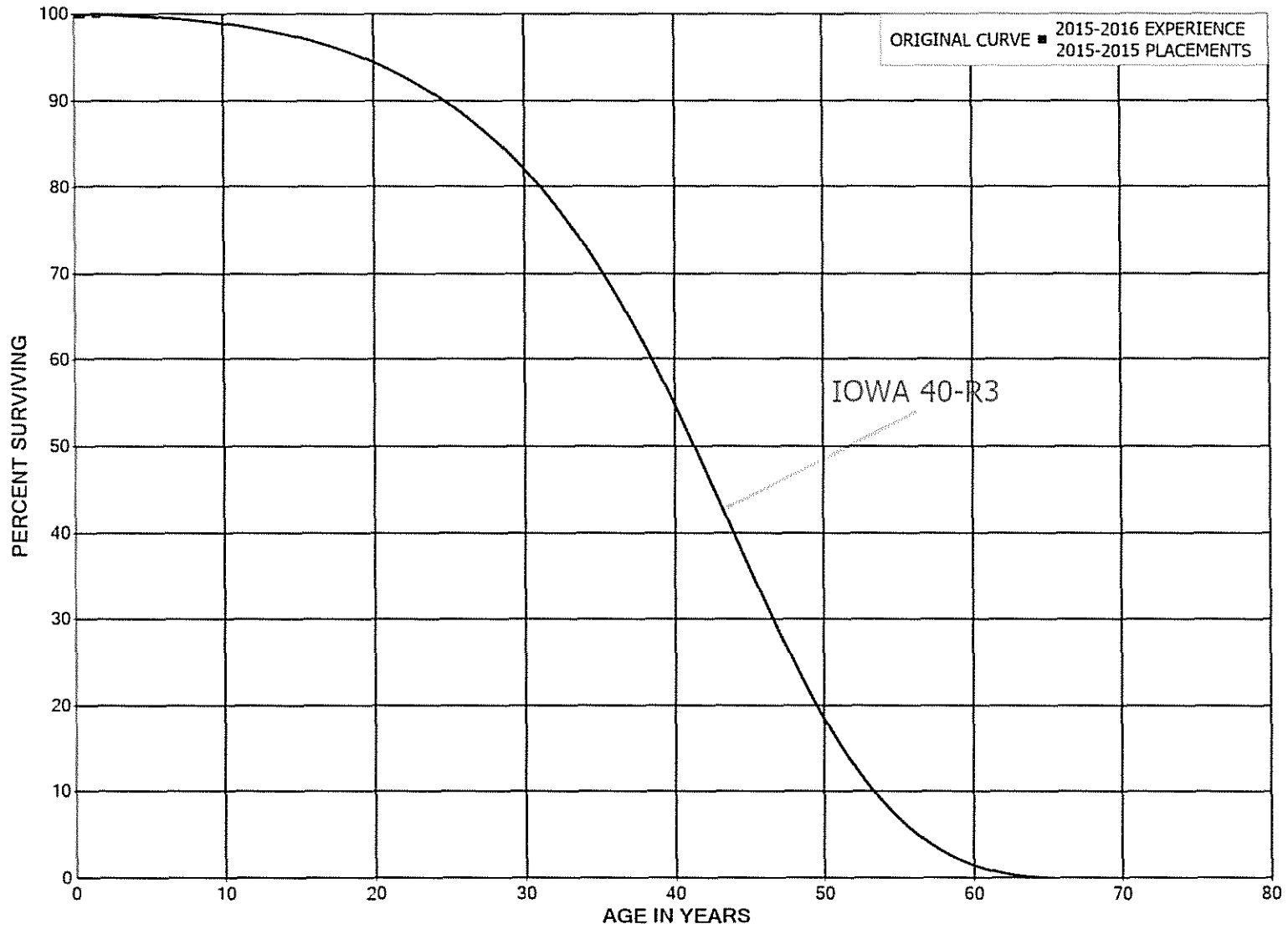


Gannett Fleming

VII-271

Citizens Energy Group
December 31, 2016

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WESTFIELD WATER
ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



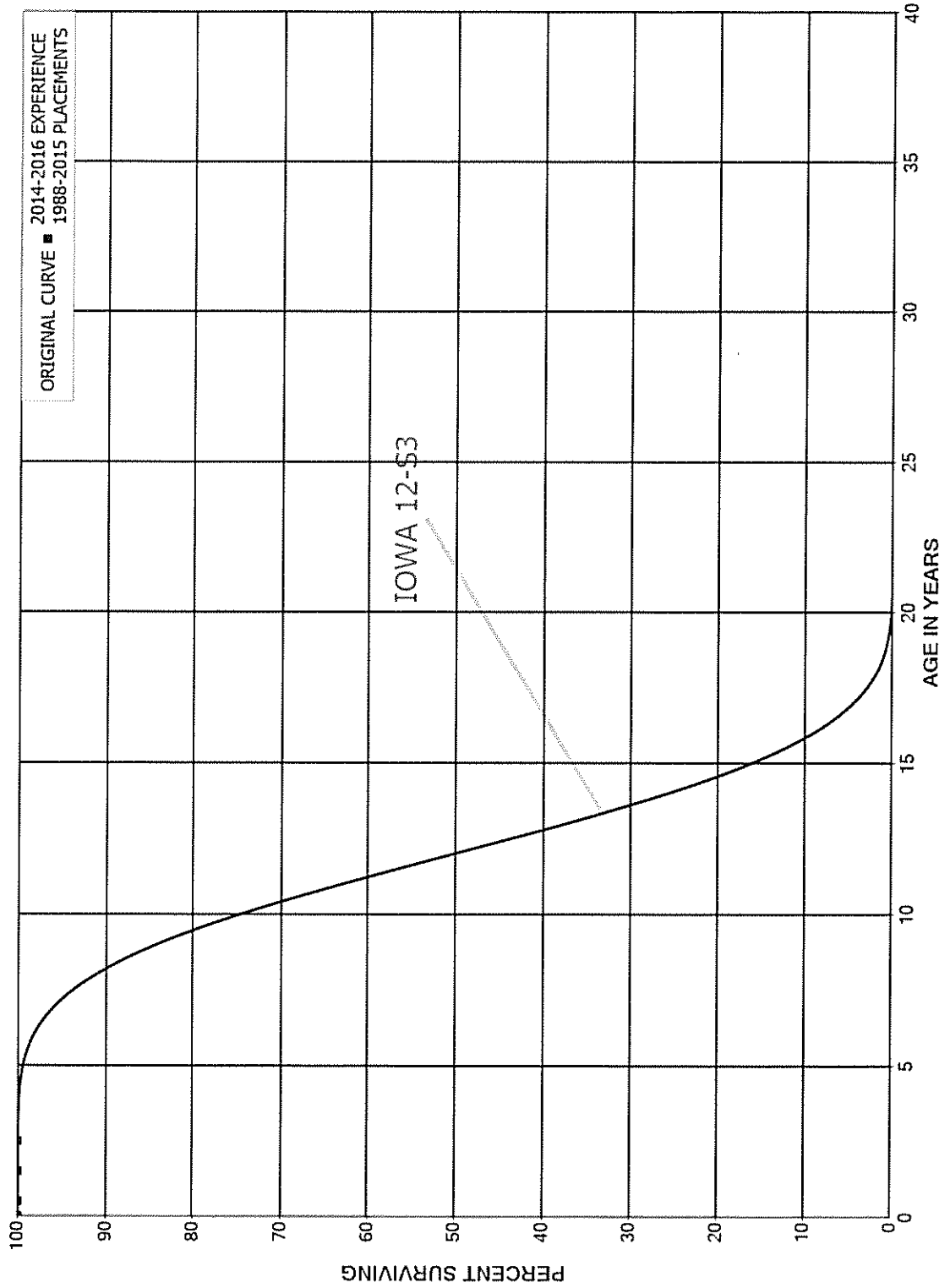
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015			EXPERIENCE BAND 2015-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,718		0.0000	1.0000	100.00
0.5	25,718		0.0000	1.0000	100.00
1.5					100.00

CITIZENS ENERGY GROUP
 WESTFIELD WATER
 ACCOUNT 341.5 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



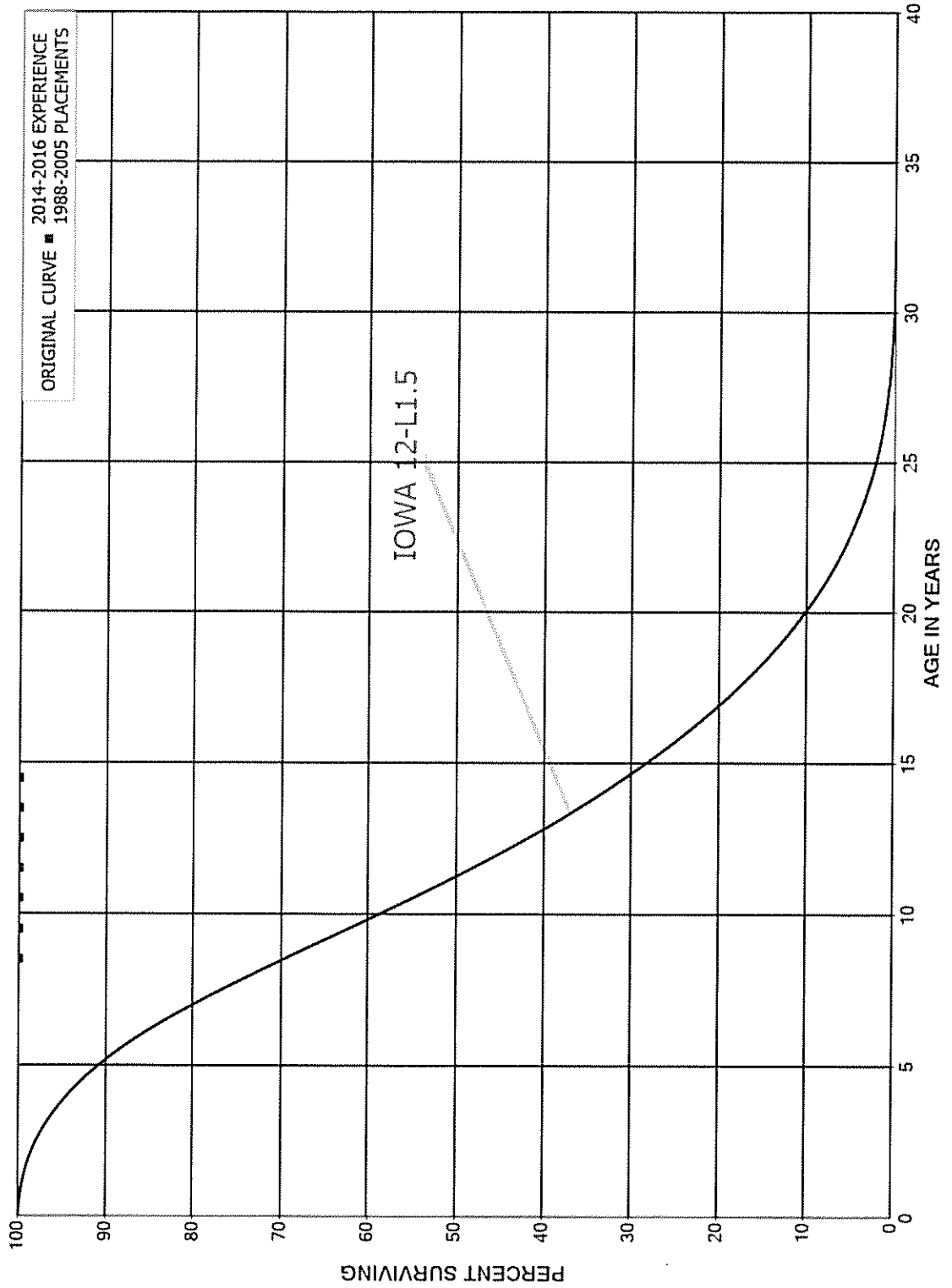
CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2015			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,908		0.0000	1.0000	100.00
0.5	52,908		0.0000	1.0000	100.00
1.5	26,907		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5					
6.5	36,237		0.0000		
7.5	76,642		0.0000		
8.5	93,747	1,162	0.0124		
9.5	57,510	17,105	0.2974		
10.5					
11.5	8,726		0.0000		
12.5	8,726		0.0000		
13.5	8,726		0.0000		
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5	699		0.0000		
26.5	699		0.0000		
27.5	699		0.0000		
28.5					

CITIZENS ENERGY GROUP
WESTFIELD WATER
ACCOUNT 345.5 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WATER

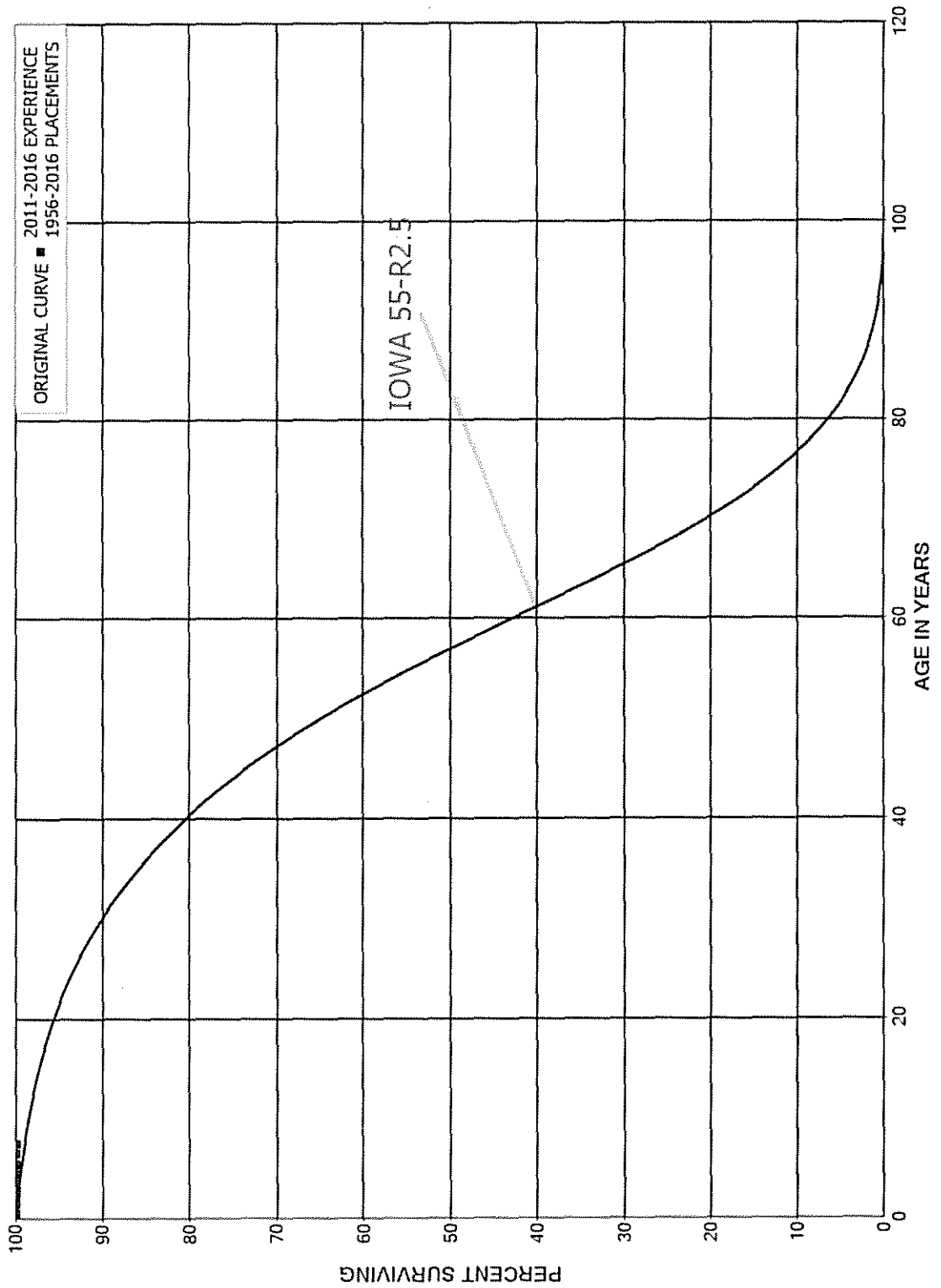
ACCOUNT 345.5 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2005			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5	41,700		0.0000	1.0000	100.00
9.5	41,700		0.0000	1.0000	100.00
10.5	41,840		0.0000	1.0000	100.00
11.5	2,827		0.0000	1.0000	100.00
12.5	2,827		0.0000	1.0000	100.00
13.5	2,688		0.0000	1.0000	100.00
14.5					100.00
15.5	2,363		0.0000		
16.5	2,363		0.0000		
17.5	2,363		0.0000		
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5	1,891		0.0000		
26.5	1,891		0.0000		
27.5	1,891		0.0000		
28.5					

CITIZENS WASTEWATER

CITIZENS ENERGY GROUP
CITIZENS WASTEWATER
ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,854,111		0.0000	1.0000	100.00
0.5	11,807,652		0.0000	1.0000	100.00
1.5	11,126,789		0.0000	1.0000	100.00
2.5	9,102,141	3,000	0.0003	0.9997	100.00
3.5	8,948,267		0.0000	1.0000	99.97
4.5	3,544,373		0.0000	1.0000	99.97
5.5	135,000		0.0000	1.0000	99.97
6.5	135,000		0.0000	1.0000	99.97
7.5					99.97
8.5					
9.5					
10.5					
11.5	6,183,705		0.0000		
12.5	6,183,705		0.0000		
13.5	6,183,705		0.0000		
14.5	6,500,058		0.0000		
15.5	6,500,058		0.0000		
16.5	6,500,058		0.0000		
17.5	11,634,446		0.0000		
18.5	11,634,446		0.0000		
19.5	12,050,742		0.0000		
20.5	12,047,766		0.0000		
21.5	12,047,766	35,000	0.0029		
22.5	12,583,796		0.0000		
23.5	6,067,124		0.0000		
24.5	13,392,330		0.0000		
25.5	14,856,133		0.0000		
26.5	14,542,756		0.0000		
27.5	18,152,590	8,000	0.0004		
28.5	24,282,981	440,211	0.0181		
29.5	21,011,759		0.0000		
30.5	15,972,644	97,340	0.0061		
31.5	15,569,575		0.0000		
32.5	16,409,561		0.0000		
33.5	16,752,051		0.0000		
34.5	10,042,630		0.0000		
35.5	8,547,431		0.0000		
36.5	6,269,340		0.0000		
37.5	4,792,310		0.0000		
38.5	3,952,324		0.0000		

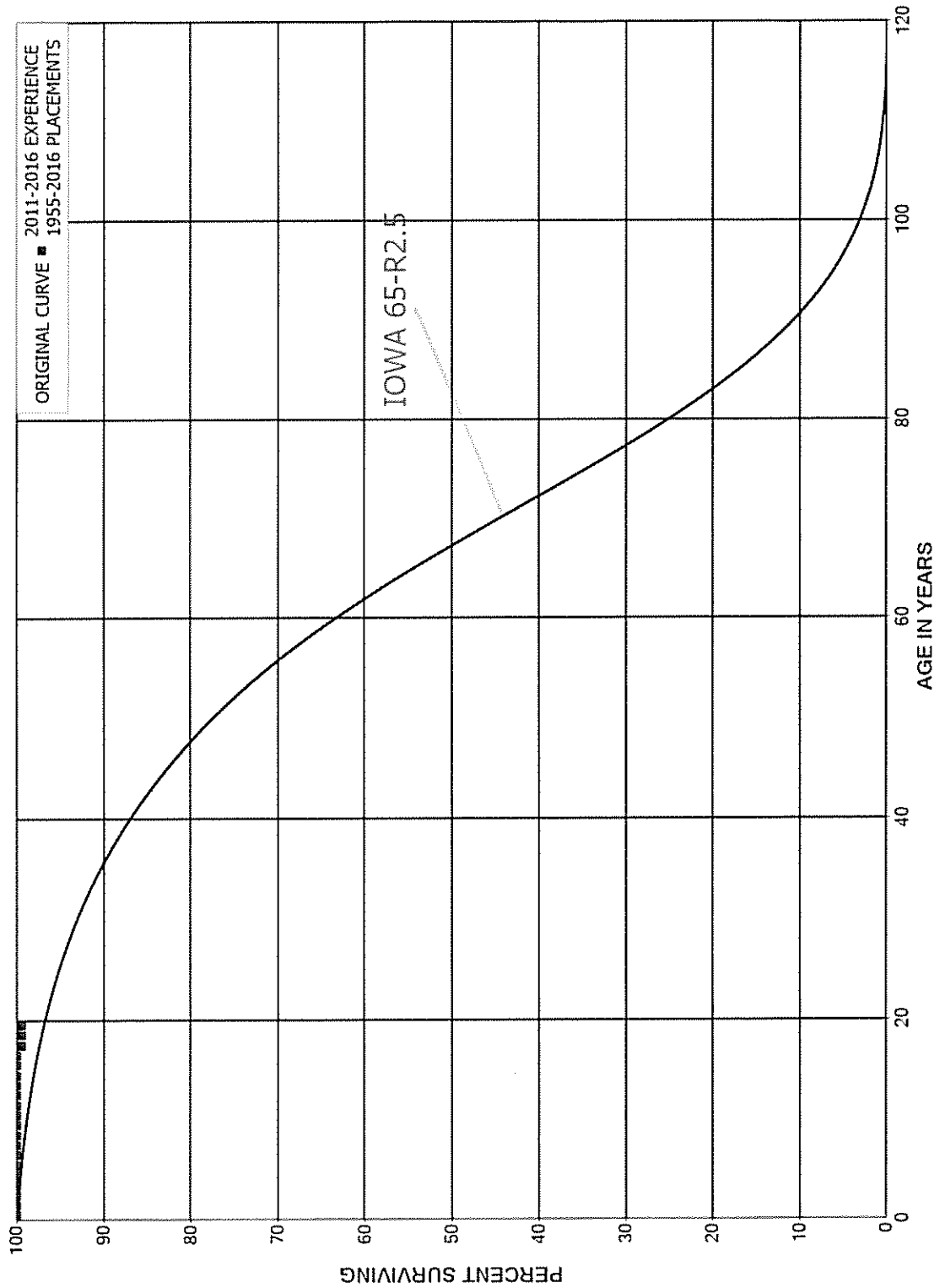
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	1,095,999		0.0000		
42.5	1,095,999		0.0000		
43.5	1,095,999		0.0000		
44.5	1,095,999		0.0000		
45.5	1,095,999		0.0000		
46.5	1,095,999		0.0000		
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	216,943		0.0000		
54.5	947,609		0.0000		
55.5	947,609		0.0000		
56.5	947,609		0.0000		
57.5	947,609		0.0000		
58.5	947,609		0.0000		
59.5	730,666		0.0000		
60.5					

CITIZENS ENERGY GROUP
CITIZENS WASTEWATER
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,350,446		0.0000	1.0000	100.00
0.5	158,183,560		0.0000	1.0000	100.00
1.5	138,942,355		0.0000	1.0000	100.00
2.5	123,228,123		0.0000	1.0000	100.00
3.5	104,482,654		0.0000	1.0000	100.00
4.5	33,474,874		0.0000	1.0000	100.00
5.5	76,693,695		0.0000	1.0000	100.00
6.5	76,629,172		0.0000	1.0000	100.00
7.5	69,465,919		0.0000	1.0000	100.00
8.5	69,465,919	18,730	0.0003	0.9997	100.00
9.5	69,447,189		0.0000	1.0000	99.97
10.5	79,492,997		0.0000	1.0000	99.97
11.5	29,868,184		0.0000	1.0000	99.97
12.5	29,868,184		0.0000	1.0000	99.97
13.5	30,751,579		0.0000	1.0000	99.97
14.5	30,751,579		0.0000	1.0000	99.97
15.5	30,751,579		0.0000	1.0000	99.97
16.5	12,991,349	80,000	0.0062	0.9938	99.97
17.5	883,395		0.0000	1.0000	99.36
18.5	883,395		0.0000	1.0000	99.36
19.5					99.36
20.5					
21.5					
22.5					
23.5	16,645,490		0.0000		
24.5	16,645,490	625,000	0.0375		
25.5	16,020,490		0.0000		
26.5	16,020,490	4,000	0.0002		
27.5	16,016,490	20,000	0.0012		
28.5	129,153,229		0.0000		
29.5	113,156,739	99,093	0.0009		
30.5	119,808,229		0.0000		
31.5	151,856,028	1,750,000	0.0115		
32.5	150,106,028	6,032,000	0.0402		
33.5	144,074,028	1,112,766	0.0077		
34.5	31,665,616	1,617,000	0.0511		
35.5	30,048,616	4,740,000	0.1577		
36.5	18,558,033		0.0000		
37.5					
38.5					

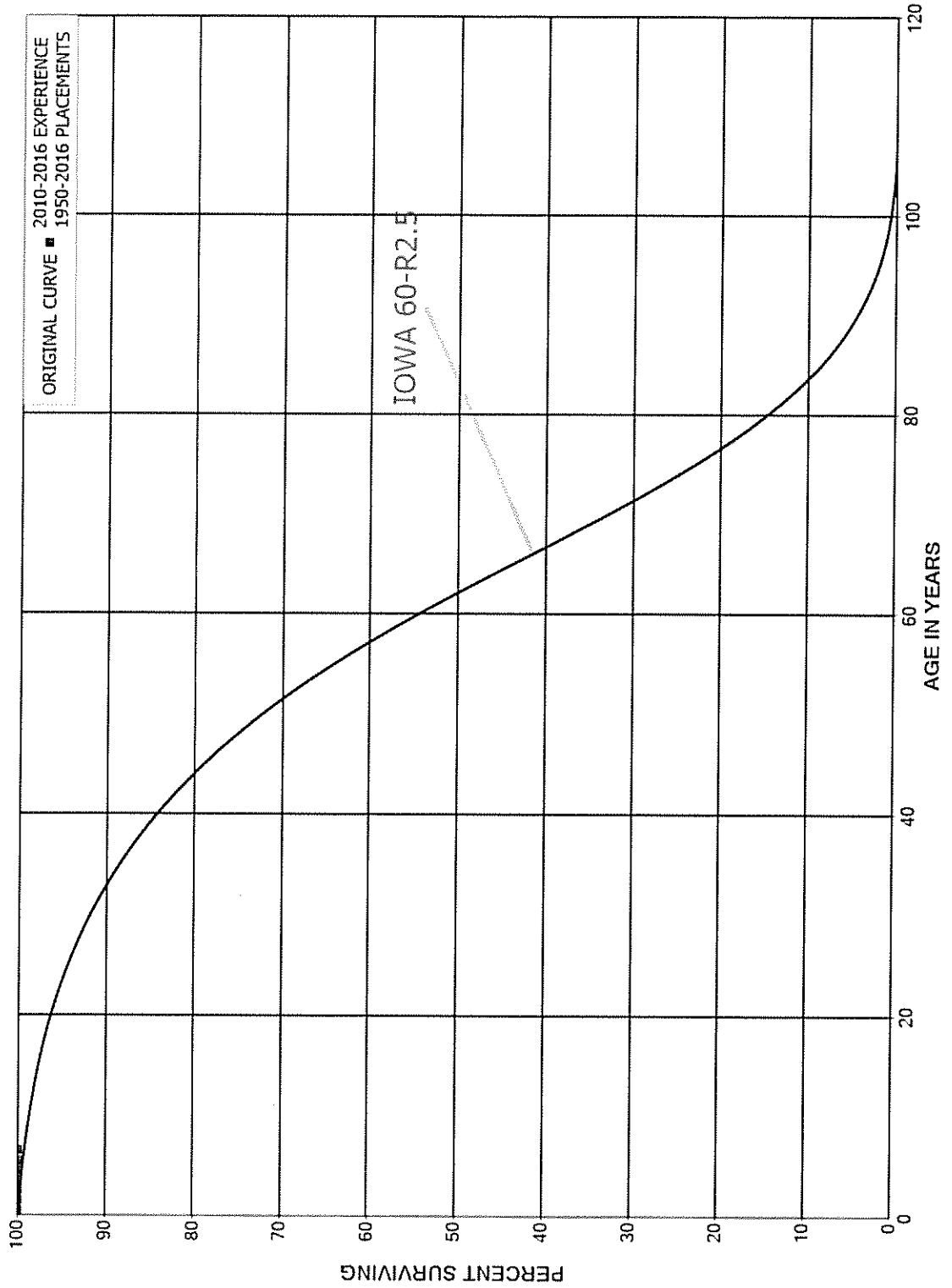
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	6,054,624		0.0000		
41.5	6,054,624		0.0000		
42.5	17,555,298		0.0000		
43.5	17,555,298	5,000	0.0003		
44.5	29,475,369	2,905,440	0.0986		
45.5	26,569,929	5,000	0.0002		
46.5	23,420,745		0.0000		
47.5	23,420,745	20,000	0.0009		
48.5	11,920,071	70,000	0.0059		
49.5	11,850,071		0.0000		
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	5,223,315		0.0000		
56.5	5,223,315		0.0000		
57.5	5,223,315		0.0000		
58.5	5,223,315		0.0000		
59.5	5,223,315		0.0000		
60.5	5,223,315	15,000	0.0029		
61.5					

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER
 ACCOUNT 360.2 COLLECTION SEWERS - FORCE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,141,165		0.0000	1.0000	100.00
0.5	11,902,755		0.0000	1.0000	100.00
1.5	11,695,096		0.0000	1.0000	100.00
2.5	8,691,601		0.0000	1.0000	100.00
3.5	8,127,753		0.0000	1.0000	100.00
4.5	6,319,209		0.0000	1.0000	100.00
5.5	822,987		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5	193,462		0.0000		
31.5	193,462		0.0000		
32.5	193,462		0.0000		
33.5	193,462		0.0000		
34.5	193,462		0.0000		
35.5	193,462		0.0000		
36.5					
37.5					
38.5					

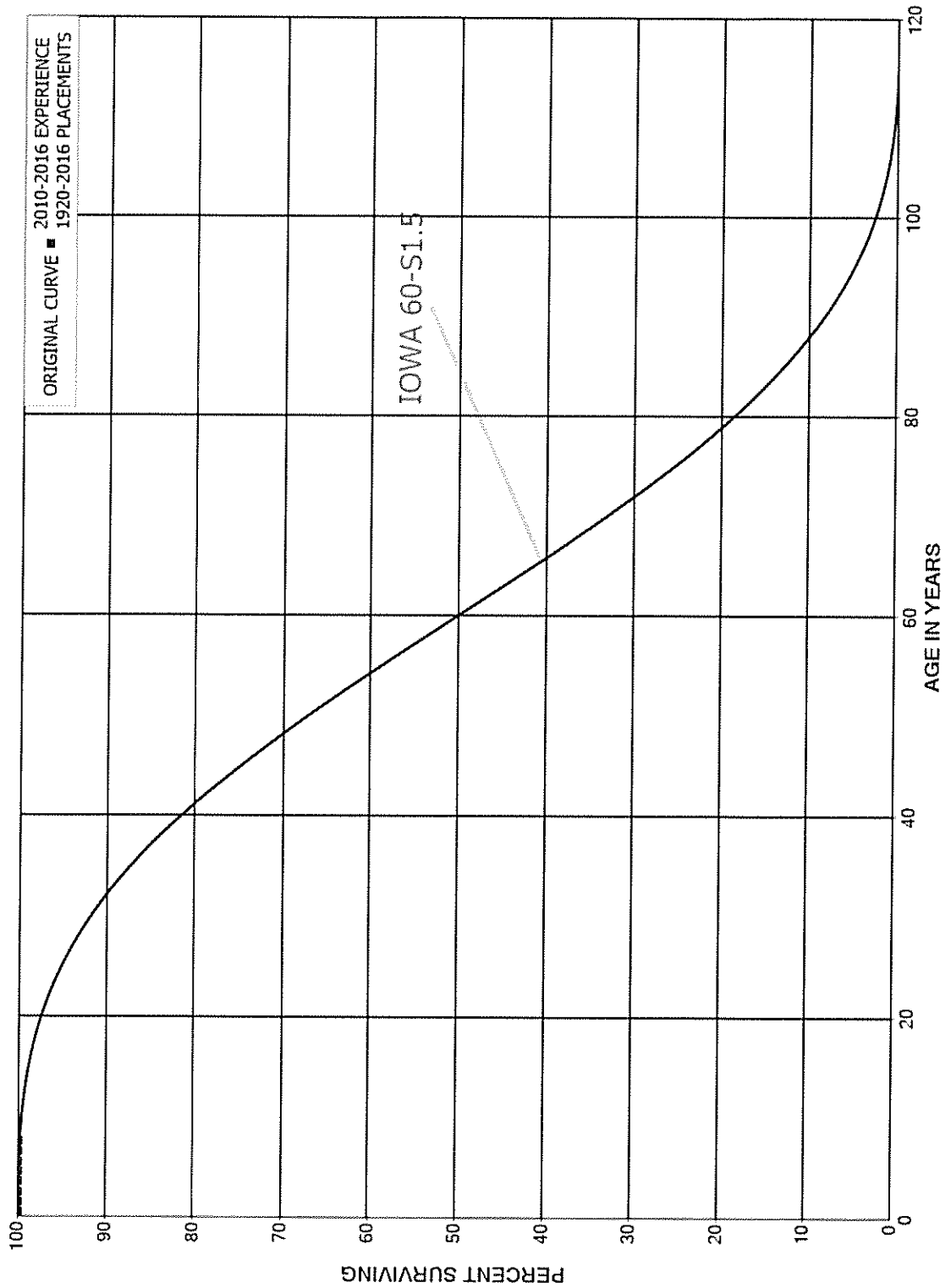
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	2,269,298		0.0000		
41.5	2,269,298		0.0000		
42.5	2,269,298		0.0000		
43.5	2,269,298		0.0000		
44.5	2,269,298		0.0000		
45.5	2,269,298		0.0000		
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5	74,827		0.0000		
61.5	74,827		0.0000		
62.5	74,827		0.0000		
63.5	74,827		0.0000		
64.5	74,827		0.0000		
65.5	74,827		0.0000		
66.5					

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER
 ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	246,280,340		0.0000	1.0000	100.00
0.5	280,182,832		0.0000	1.0000	100.00
1.5	305,552,710		0.0000	1.0000	100.00
2.5	269,486,657		0.0000	1.0000	100.00
3.5	215,293,345		0.0000	1.0000	100.00
4.5	133,961,206		0.0000	1.0000	100.00
5.5	73,196,456		0.0000	1.0000	100.00
6.5	36,459,515		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5	32,412,071		0.0000		
21.5	32,412,071		0.0000		
22.5	32,412,071		0.0000		
23.5	32,412,071		0.0000		
24.5	32,412,071		0.0000		
25.5	32,412,071		0.0000		
26.5					
27.5					
28.5					
29.5					
30.5	19,761,095		0.0000		
31.5	19,761,095		0.0000		
32.5	19,761,095		0.0000		
33.5	19,761,095		0.0000		
34.5	19,761,095		0.0000		
35.5	46,922,546		0.0000		
36.5	27,161,451		0.0000		
37.5	27,161,451		0.0000		
38.5	27,161,451		0.0000		

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,161,451	10,000	0.0004		
40.5	124,835,819		0.0000		
41.5	679,692,571		0.0000		
42.5	679,692,571		0.0000		
43.5	679,692,571		0.0000		
44.5	679,692,571		0.0000		
45.5	707,314,466		0.0000		
46.5	609,630,098		0.0000		
47.5	27,621,895		0.0000		
48.5	27,621,895		0.0000		
49.5	27,621,895	20,000	0.0007		
50.5	28,916,434		0.0000		
51.5	1,314,539		0.0000		
52.5	1,314,539		0.0000		
53.5	1,314,539		0.0000		
54.5	1,314,539		0.0000		
55.5	1,314,539		0.0000		
56.5					
57.5					
58.5					
59.5					
60.5	2,130,987		0.0000		
61.5	2,130,987		0.0000		
62.5	2,130,987		0.0000		
63.5	2,130,987		0.0000		
64.5	2,130,987		0.0000		
65.5	2,130,987		0.0000		
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5	296,249		0.0000		
76.5	296,249		0.0000		
77.5	296,249		0.0000		
78.5	296,249		0.0000		

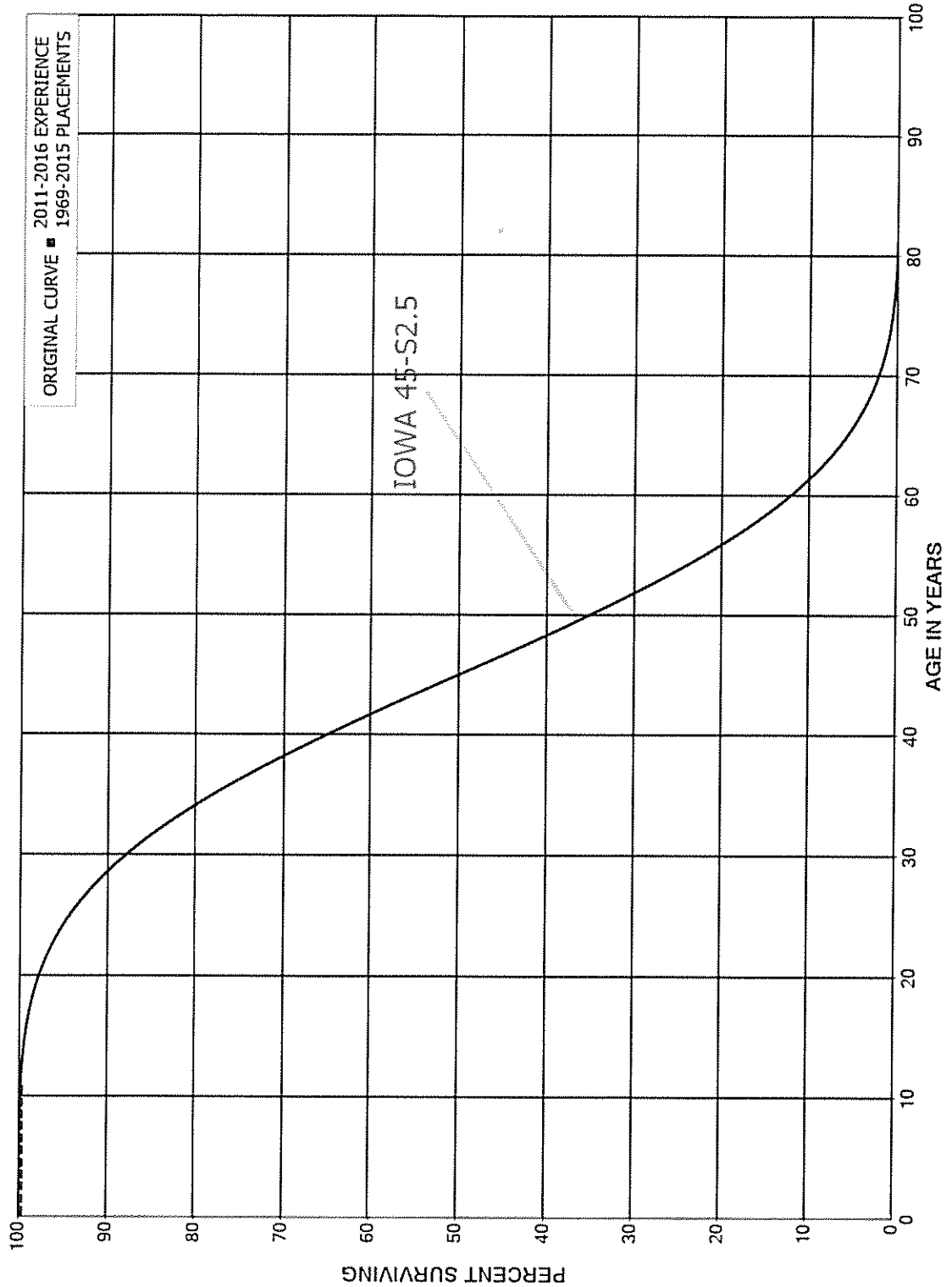
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2016			EXPERIENCE BAND 2010-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	296,249		0.0000		
80.5	332,012		0.0000		
81.5	35,763		0.0000		
82.5	35,763		0.0000		
83.5	35,763		0.0000		
84.5	35,763		0.0000		
85.5	8,710,988		0.0000		
86.5	8,675,225		0.0000		
87.5	8,675,225		0.0000		
88.5	8,675,225		0.0000		
89.5	8,675,225		0.0000		
90.5	11,412,729		0.0000		
91.5	2,737,504		0.0000		
92.5	2,737,504		0.0000		
93.5	2,737,504		0.0000		
94.5	2,737,504		0.0000		
95.5	2,737,504		0.0000		
96.5					

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER
 ACCOUNTS 362.2 AND 362.22 SPECIAL COLLECTING STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNTS 362.2 AND 362.22 SPECIAL COLLECTING STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,256,348		0.0000	1.0000	100.00
0.5	37,256,348		0.0000	1.0000	100.00
1.5	22,665,336		0.0000	1.0000	100.00
2.5	91,667,908		0.0000	1.0000	100.00
3.5	80,817,311		0.0000	1.0000	100.00
4.5	85,219,510		0.0000	1.0000	100.00
5.5	84,228,000		0.0000	1.0000	100.00
6.5	84,228,000		0.0000	1.0000	100.00
7.5	84,228,000		0.0000	1.0000	100.00
8.5	4,408,241		0.0000	1.0000	100.00
9.5	4,408,241		0.0000	1.0000	100.00
10.5					100.00
11.5					
12.5					
13.5					
14.5					
15.5	21,998,365		0.0000		
16.5	21,998,365		0.0000		
17.5	21,998,365		0.0000		
18.5	21,998,365		0.0000		
19.5	21,998,365		0.0000		
20.5	21,998,365		0.0000		
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

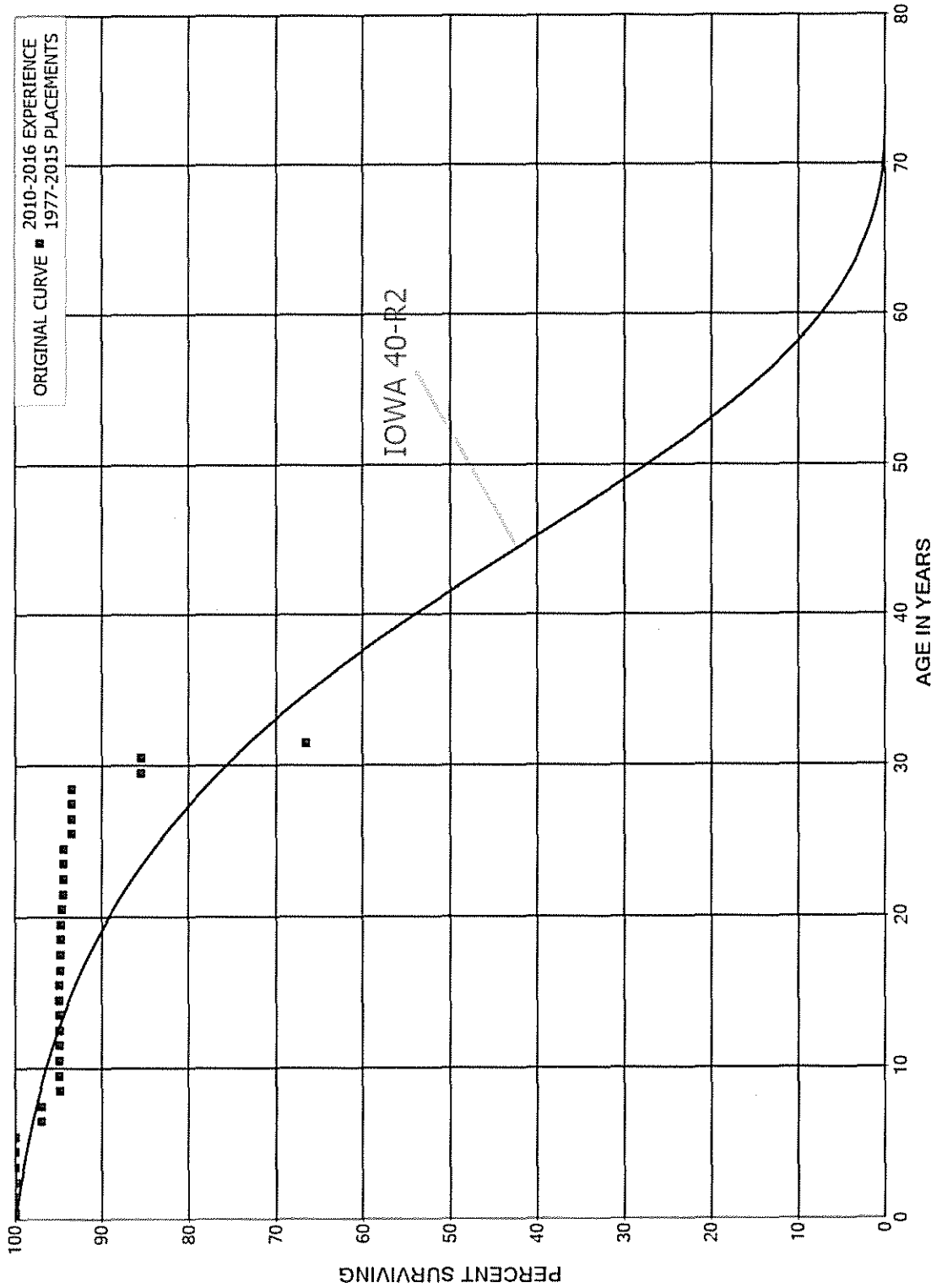
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNTS 362.2 AND 362.22 SPECIAL COLLECTING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	44,849,174		0.0000		
42.5	44,849,174		0.0000		
43.5	44,849,174		0.0000		
44.5	44,849,174		0.0000		
45.5	44,849,174		0.0000		
46.5	44,849,174		0.0000		
47.5					

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER
 ACCOUNT 371.3 PUMPING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

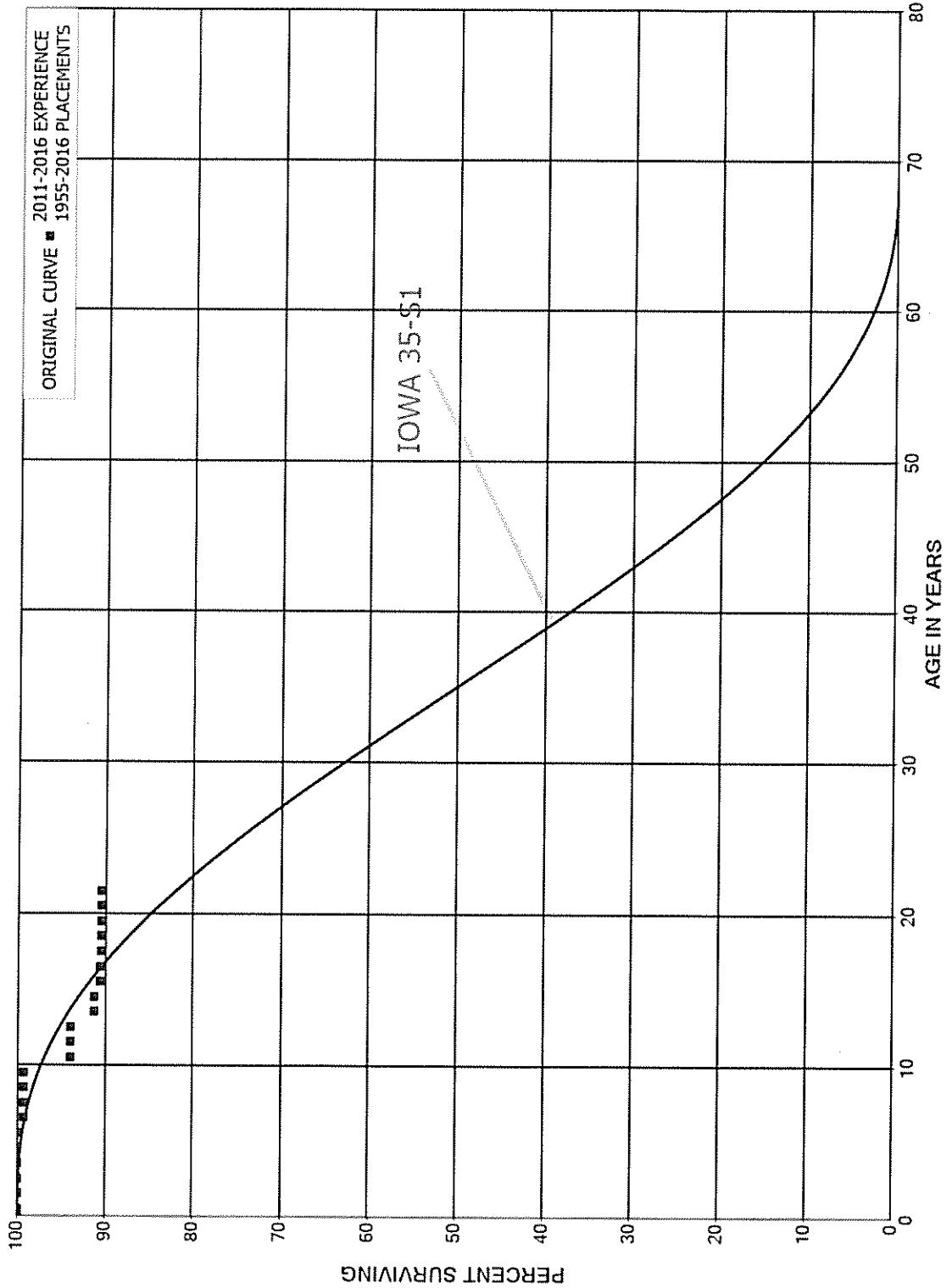
ACCOUNT 371.3 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2015 EXPERIENCE BAND 2010-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,005,354		0.0000	1.0000	100.00
0.5	12,127,771		0.0000	1.0000	100.00
1.5	13,041,087		0.0000	1.0000	100.00
2.5	8,910,497		0.0000	1.0000	100.00
3.5	8,312,416		0.0000	1.0000	100.00
4.5	6,293,121		0.0000	1.0000	100.00
5.5	2,441,594	75,000	0.0307	0.9693	100.00
6.5	2,244,177		0.0000	1.0000	96.93
7.5	2,621,432	55,875	0.0213	0.9787	96.93
8.5	5,984,330		0.0000	1.0000	94.86
9.5	5,984,330		0.0000	1.0000	94.86
10.5	5,649,206		0.0000	1.0000	94.86
11.5	9,450,419		0.0000	1.0000	94.86
12.5	10,788,884		0.0000	1.0000	94.86
13.5	8,558,451		0.0000	1.0000	94.86
14.5	7,774,325		0.0000	1.0000	94.86
15.5	13,422,782	15,000	0.0011	0.9989	94.86
16.5	13,407,782		0.0000	1.0000	94.76
17.5	18,973,695		0.0000	1.0000	94.76
18.5	23,822,747		0.0000	1.0000	94.76
19.5	25,834,903	65,000	0.0025	0.9975	94.76
20.5	26,060,362	24,375	0.0009	0.9991	94.52
21.5	24,454,970		0.0000	1.0000	94.43
22.5	26,127,568		0.0000	1.0000	94.43
23.5	20,446,583		0.0000	1.0000	94.43
24.5	14,259,066	150,000	0.0105	0.9895	94.43
25.5	12,431,849		0.0000	1.0000	93.44
26.5	9,506,743		0.0000	1.0000	93.44
27.5	5,678,678		0.0000	1.0000	93.44
28.5	4,006,080	339,054	0.0846	0.9154	93.44
29.5	334,939		0.0000	1.0000	85.53
30.5	334,939	74,431	0.2222	0.7778	85.53
31.5					66.52
32.5					
33.5	2,098,479		0.0000		
34.5	2,098,479		0.0000		
35.5	2,098,479		0.0000		
36.5	2,098,479		0.0000		
37.5	2,098,479		0.0000		
38.5	2,098,479		0.0000		
39.5					

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER
 ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	166,759,423		0.0000	1.0000	100.00
0.5	110,589,897		0.0000	1.0000	100.00
1.5	60,179,476		0.0000	1.0000	100.00
2.5	63,830,477	20,000	0.0003	0.9997	100.00
3.5	60,125,269		0.0000	1.0000	99.97
4.5	61,844,243		0.0000	1.0000	99.97
5.5	70,792,983	504,000	0.0071	0.9929	99.97
6.5	73,812,483		0.0000	1.0000	99.26
7.5	79,113,162		0.0000	1.0000	99.26
8.5	65,613,162	5,000	0.0001	0.9999	99.26
9.5	61,655,947	3,327,586	0.0540	0.9460	99.25
10.5	51,257,259		0.0000	1.0000	93.89
11.5	46,854,740		0.0000	1.0000	93.89
12.5	43,331,240	1,225,000	0.0283	0.9717	93.89
13.5	36,922,792		0.0000	1.0000	91.24
14.5	32,422,792	225,000	0.0069	0.9931	91.24
15.5	196,149,549		0.0000	1.0000	90.61
16.5	179,585,899	290,000	0.0016	0.9984	90.61
17.5	164,471,757		0.0000	1.0000	90.46
18.5	164,471,757		0.0000	1.0000	90.46
19.5	163,661,757		0.0000	1.0000	90.46
20.5	163,661,757		0.0000	1.0000	90.46
21.5					90.46
22.5					
23.5	31,593,108		0.0000		
24.5	31,593,108	400,000	0.0127		
25.5	32,447,712	3,514,340	0.1083		
26.5	28,933,372	2,000,000	0.0691		
27.5	26,933,372	30,960	0.0011		
28.5	173,199,017		0.0000		
29.5	147,551,209		0.0000		
30.5	156,575,470		0.0000		
31.5	182,183,640	35,000	0.0002		
32.5	182,148,640	5,138,000	0.0282		
33.5	177,010,640	1,600,806	0.0090		
34.5	29,226,229		0.0000		
35.5	29,226,229	2,000,000	0.0684		
36.5	18,201,968		0.0000		
37.5					
38.5					

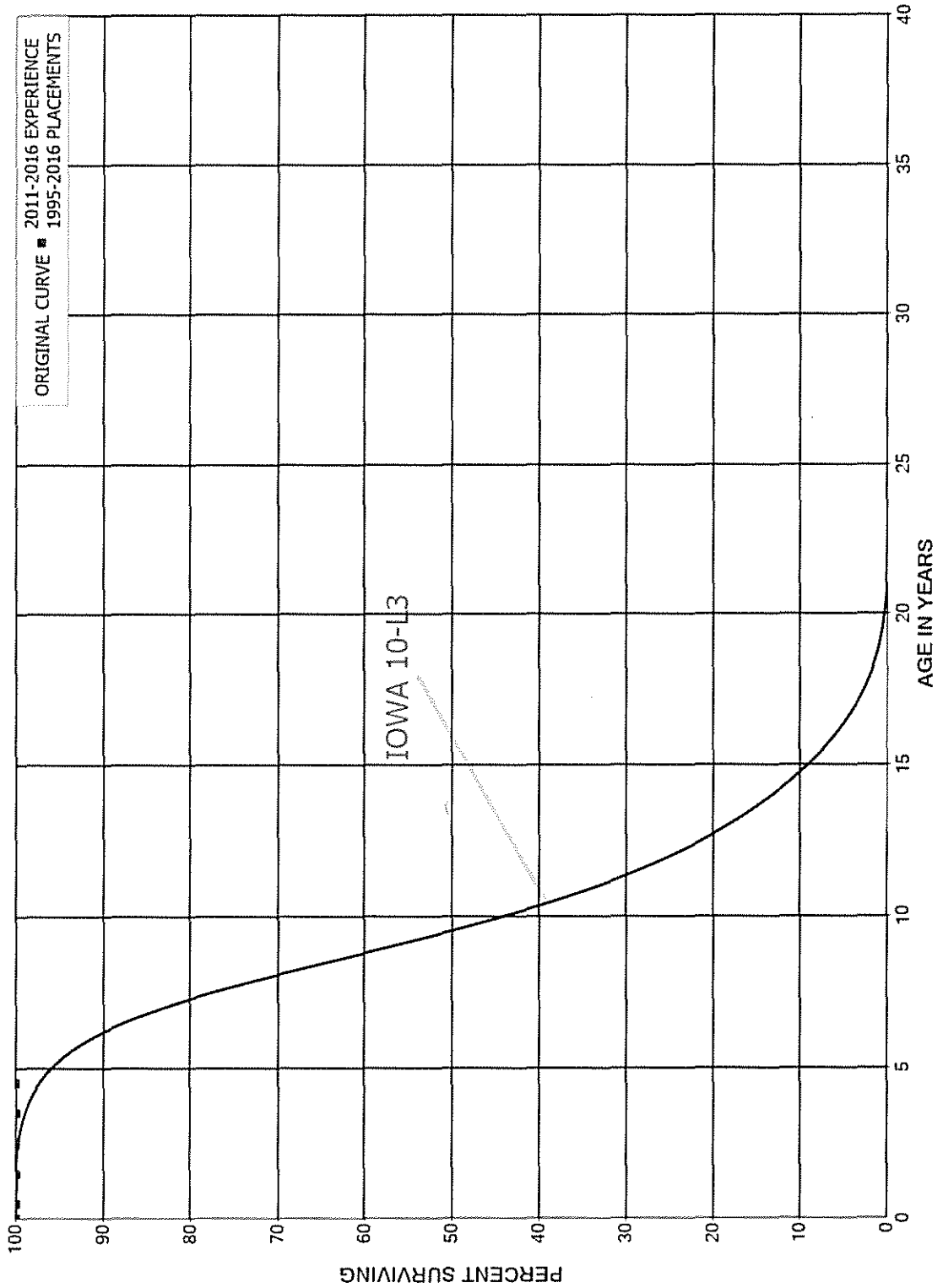
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	11,628,711		0.0000		
41.5	11,628,711		0.0000		
42.5	17,857,455		0.0000		
43.5	17,857,455		0.0000		
44.5	24,890,555	1,225,000	0.0492		
45.5	23,665,555		0.0000		
46.5	13,261,844		0.0000		
47.5	13,261,844		0.0000		
48.5	7,033,100		0.0000		
49.5	7,033,100		0.0000		
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	2,191,353		0.0000		
56.5	2,191,353		0.0000		
57.5	2,191,353		0.0000		
58.5	2,191,353		0.0000		
59.5	2,191,353		0.0000		
60.5	2,191,353		0.0000		
61.5					

CITIZENS ENERGY GROUP
CITIZENS WASTEWATER
ACCOUNT 391.7 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



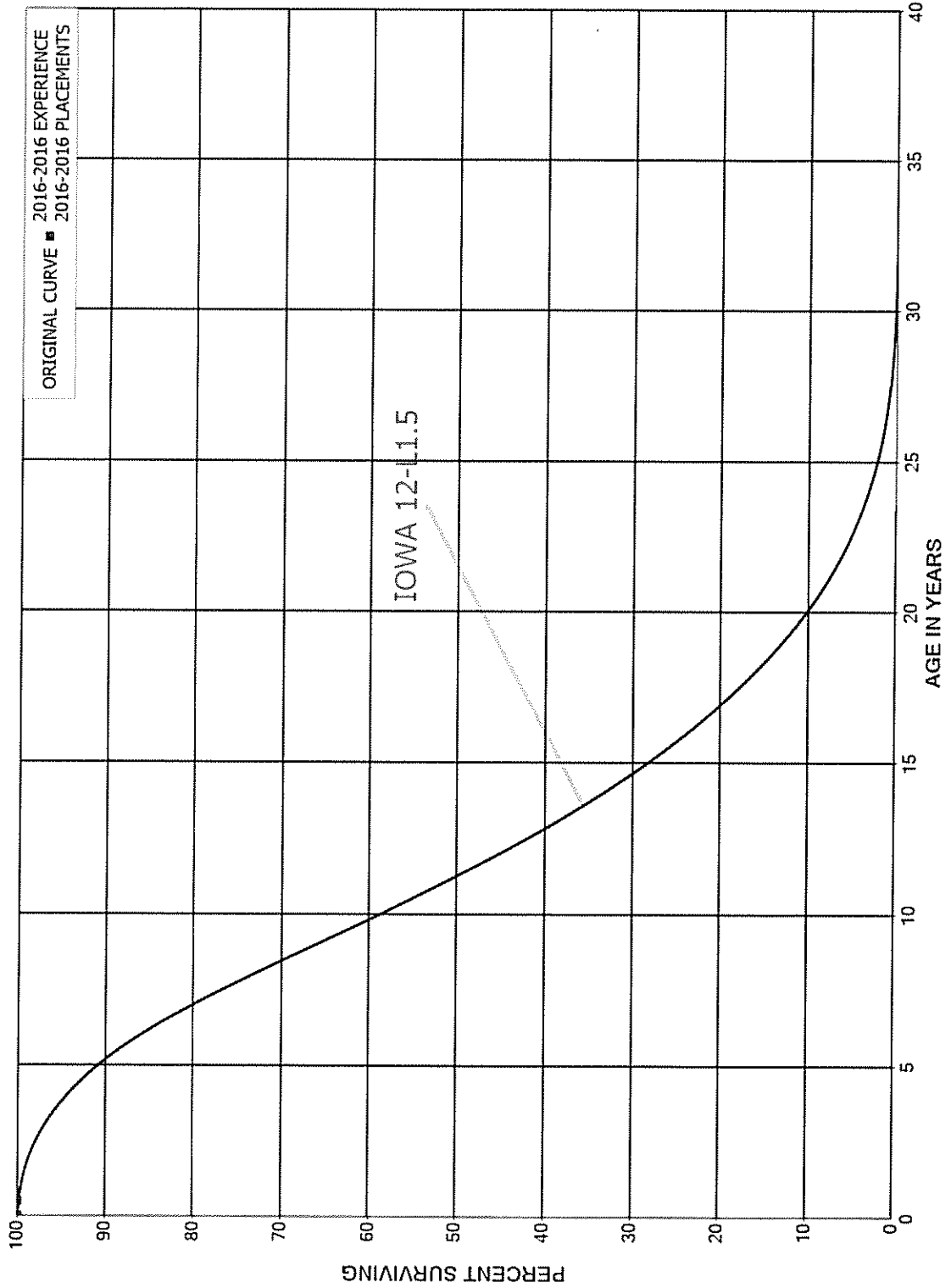
CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2016			EXPERIENCE BAND 2011-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,612,851		0.0000	1.0000	100.00
0.5	3,696,149		0.0000	1.0000	100.00
1.5	2,288,630		0.0000	1.0000	100.00
2.5	1,256,905		0.0000	1.0000	100.00
3.5	754,937		0.0000	1.0000	100.00
4.5					100.00
5.5	1,312		0.0000		
6.5	2,296		0.0000		
7.5	2,296		0.0000		
8.5	24,764		0.0000		
9.5	24,764		0.0000		
10.5	41,574		0.0000		
11.5	62,402		0.0000		
12.5	76,916	13,776	0.1791		
13.5	70,602	11,890	0.1684		
14.5	50,430	20,828	0.4130		
15.5	38,212	11,890	0.3112		
16.5	26,322	6,970	0.2648		
17.5	19,352	1,230	0.0636		
18.5	13,612	1,230	0.0904		
19.5	11,070	4,100	0.3704		
20.5	4,510		0.0000		
21.5					

CITIZENS ENERGY GROUP
CITIZENS WASTEWATER
ACCOUNT 395.7 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 395.7 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

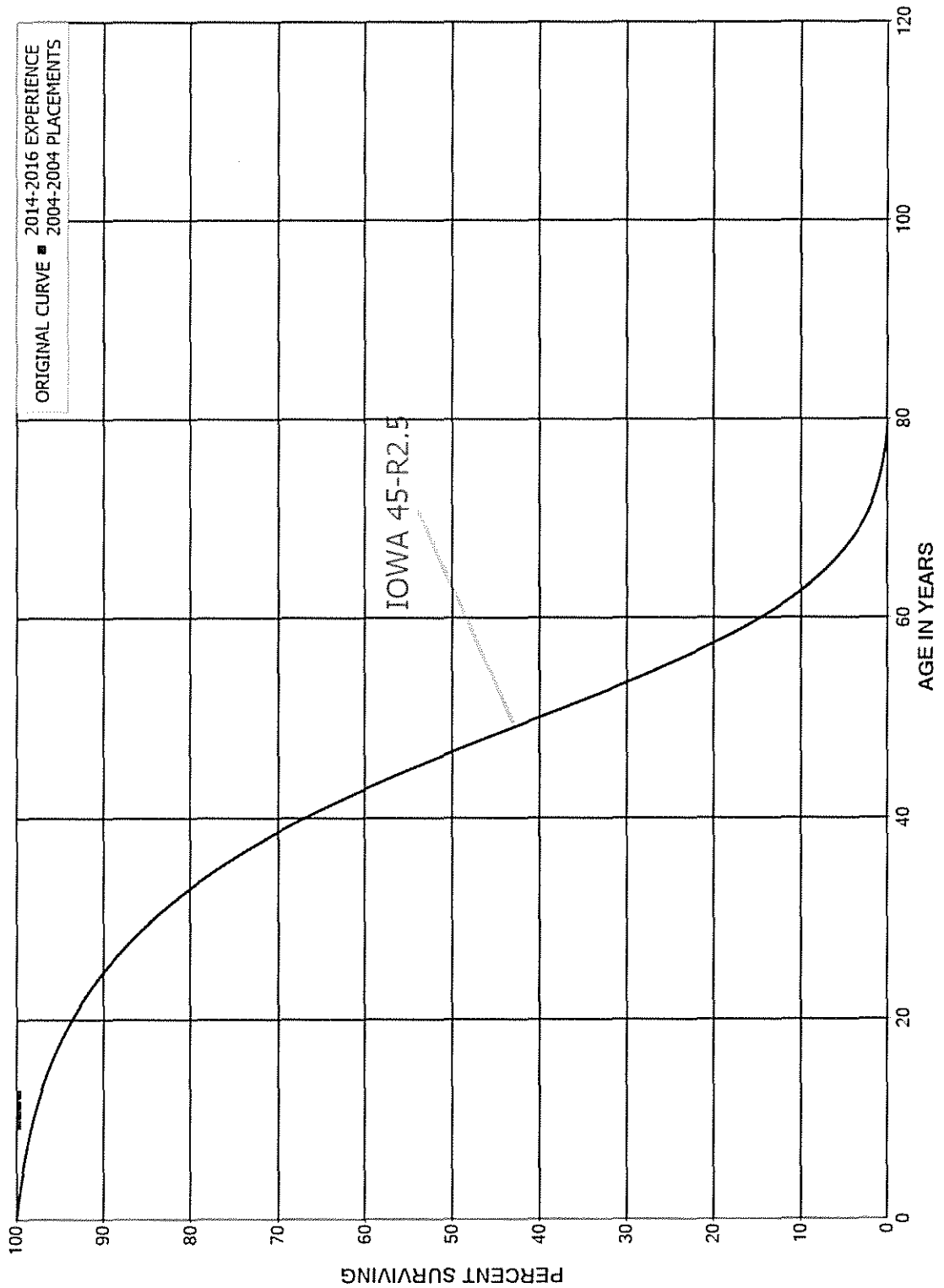
PLACEMENT BAND 2016-2016

EXPERIENCE BAND 2016-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,576		0.0000	1.0000	100.00
0.5					100.00

WESTFIELD WASTEWATER

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER
ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

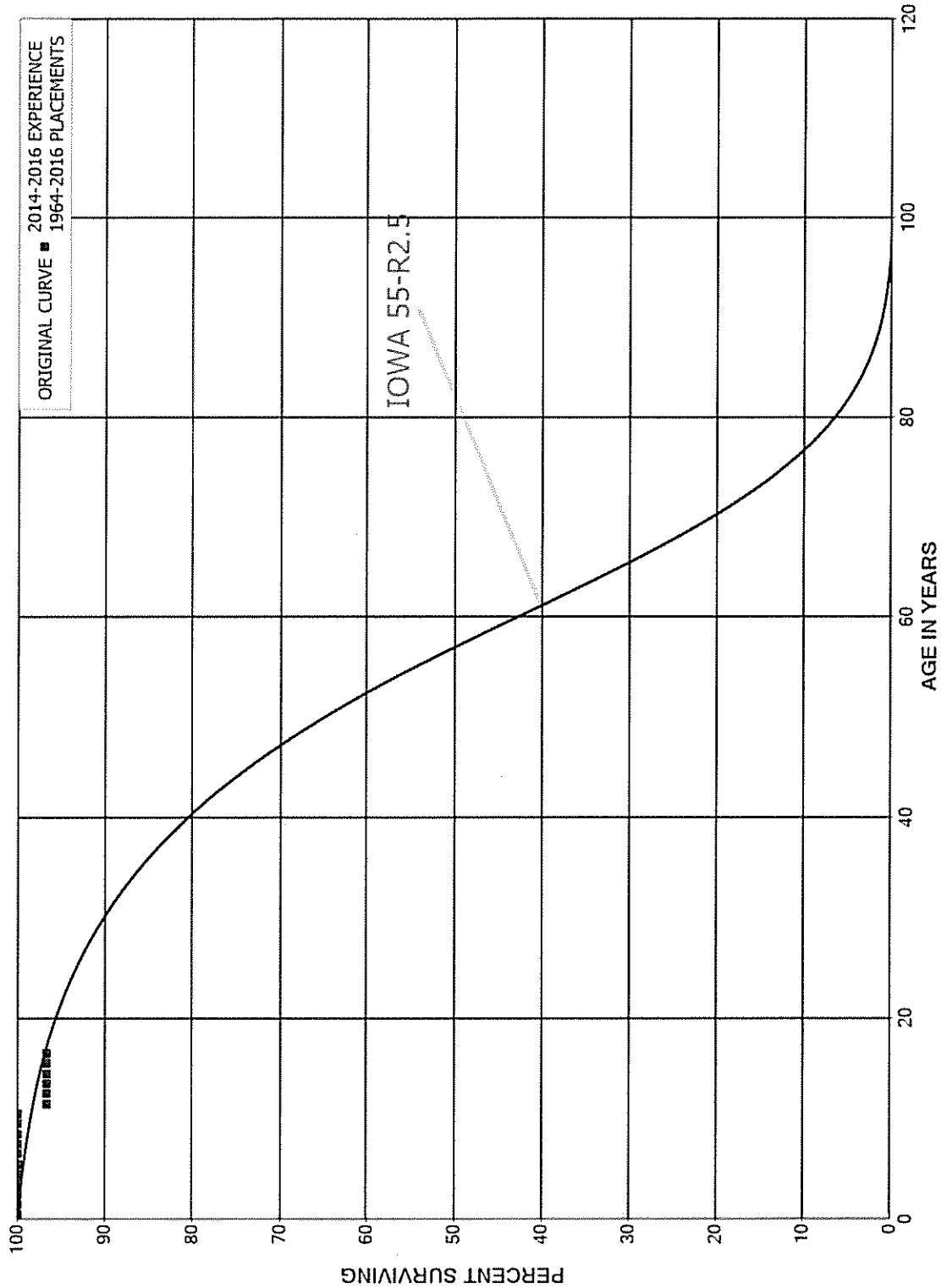
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2004

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5	647		0.0000	1.0000	100.00
10.5	647		0.0000	1.0000	100.00
11.5	647		0.0000	1.0000	100.00
12.5					100.00

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	496,900		0.0000	1.0000	100.00
0.5	97,310		0.0000	1.0000	100.00
1.5	27,235		0.0000	1.0000	100.00
2.5	27,235		0.0000	1.0000	100.00
3.5	38,325		0.0000	1.0000	100.00
4.5	11,090		0.0000	1.0000	100.00
5.5	376,570		0.0000	1.0000	100.00
6.5	774,702		0.0000	1.0000	100.00
7.5	905,004		0.0000	1.0000	100.00
8.5	560,212		0.0000	1.0000	100.00
9.5	266,646		0.0000	1.0000	100.00
10.5	145,806	5,000	0.0343	0.9657	100.00
11.5	259,419		0.0000	1.0000	96.57
12.5	143,763		0.0000	1.0000	96.57
13.5	134,722		0.0000	1.0000	96.57
14.5	420		0.0000	1.0000	96.57
15.5	420		0.0000	1.0000	96.57
16.5					96.57
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5	25,000		0.0000		
33.5	45,000		0.0000		
34.5	45,000		0.0000		
35.5	20,000		0.0000		
36.5					
37.5					
38.5					

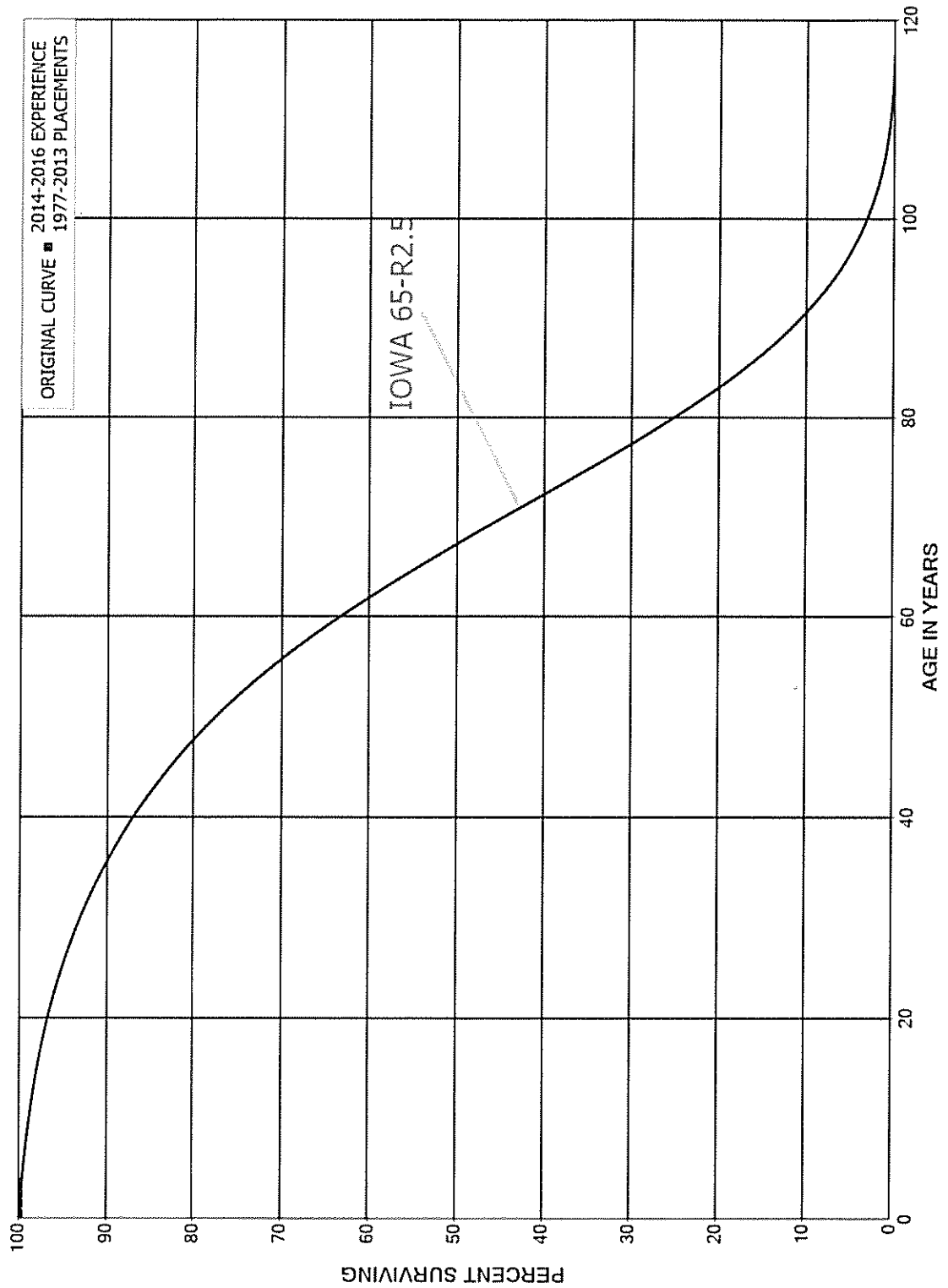
CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	35,000		0.0000		
50.5	35,000		0.0000		
51.5	35,000		0.0000		
52.5					

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER
ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

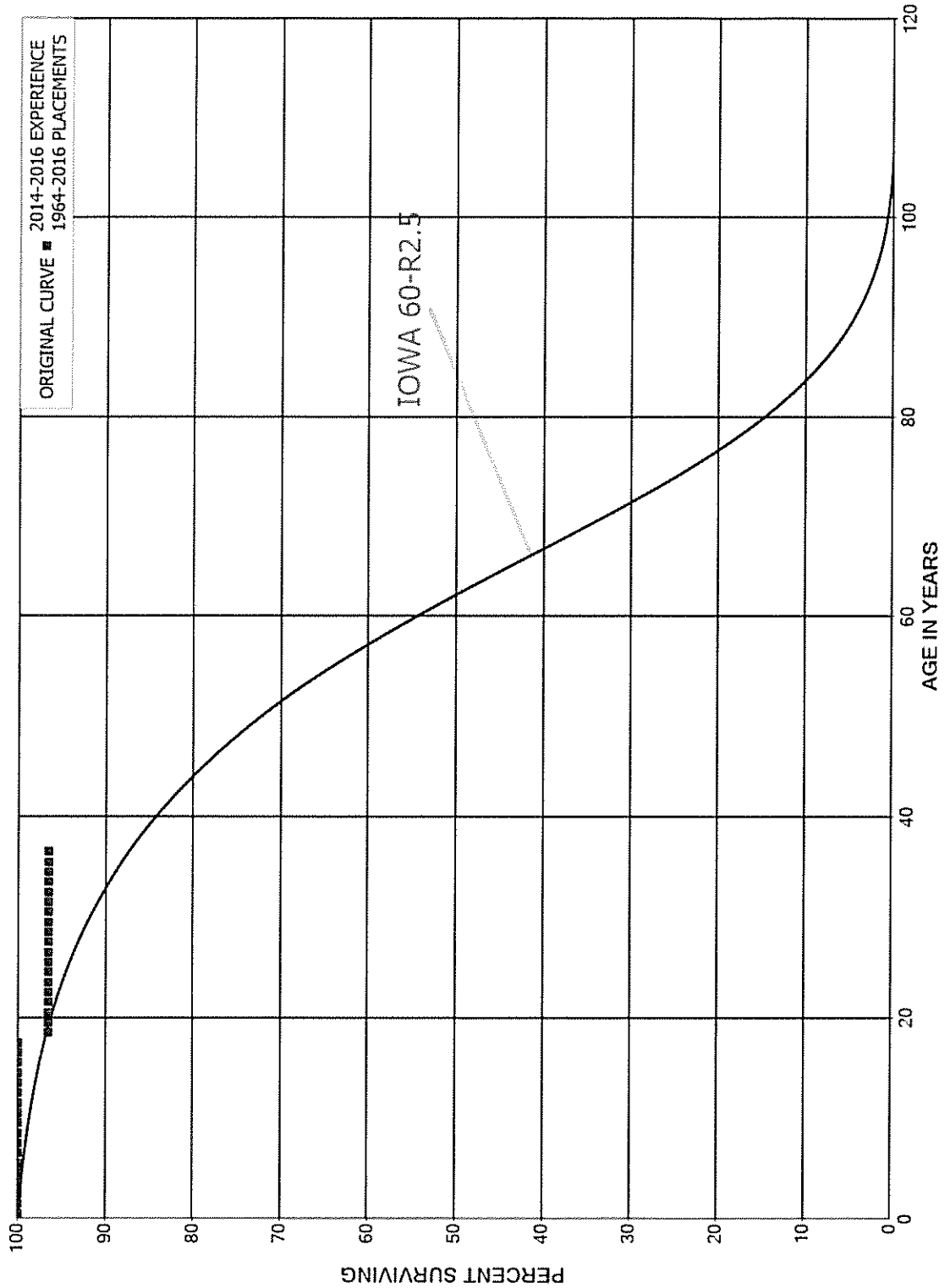
ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2013

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	7,874		0.0000	1.0000	100.00
1.5	7,874		0.0000	1.0000	100.00
2.5	7,874		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5	79,420		0.0000		
6.5	1,681,392		0.0000		
7.5	2,145,844		0.0000		
8.5	9,509,764		0.0000		
9.5	7,928,492		0.0000		
10.5	7,511,184		0.0000		
11.5	70,942		0.0000		
12.5	76,937		0.0000		
13.5	51,605		0.0000		
14.5	236,191		0.0000		
15.5	6,150,644		0.0000		
16.5	6,128,832		0.0000		
17.5	5,941,148		0.0000		
18.5	41,003		0.0000		
19.5	41,003		0.0000		
20.5	41,003		0.0000		
21.5					
22.5	748,765		0.0000		
23.5	749,352		0.0000		
24.5	750,304		0.0000		
25.5	1,539		0.0000		
26.5	953		0.0000		
27.5	800		0.0000		
28.5	800		0.0000		
29.5	800		0.0000		
30.5					
31.5					
32.5					
33.5	7,000		0.0000		
34.5	13,097		0.0000		
35.5	13,097		0.0000		
36.5	175,191		0.0000		
37.5	169,093		0.0000		
38.5	169,093		0.0000		
39.5					

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 360.2 COLLECTION SEWERS - FORCE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,550,443		0.0000	1.0000	100.00
0.5	1,280,354		0.0000	1.0000	100.00
1.5	328,523		0.0000	1.0000	100.00
2.5	222,420		0.0000	1.0000	100.00
3.5	24,000		0.0000	1.0000	100.00
4.5	24,000		0.0000	1.0000	100.00
5.5	48,674		0.0000	1.0000	100.00
6.5	1,131,577		0.0000	1.0000	100.00
7.5	1,131,577		0.0000	1.0000	100.00
8.5	1,108,539		0.0000	1.0000	100.00
9.5	1,636		0.0000	1.0000	100.00
10.5	14,922		0.0000	1.0000	100.00
11.5	90,561		0.0000	1.0000	100.00
12.5	138,192		0.0000	1.0000	100.00
13.5	909,001		0.0000	1.0000	100.00
14.5	1,119,427		0.0000	1.0000	100.00
15.5	1,200,743		0.0000	1.0000	100.00
16.5	602,630		0.0000	1.0000	100.00
17.5	427,799	15,000	0.0351	0.9649	100.00
18.5	1,539,659		0.0000	1.0000	96.49
19.5	1,370,676		0.0000	1.0000	96.49
20.5	1,257,806		0.0000	1.0000	96.49
21.5	201,033		0.0000	1.0000	96.49
22.5	98,387		0.0000	1.0000	96.49
23.5	98,387		0.0000	1.0000	96.49
24.5	17,922		0.0000	1.0000	96.49
25.5	1,505		0.0000	1.0000	96.49
26.5	4,485		0.0000	1.0000	96.49
27.5	4,485		0.0000	1.0000	96.49
28.5	102,515		0.0000	1.0000	96.49
29.5	100,610		0.0000	1.0000	96.49
30.5	100,610		0.0000	1.0000	96.49
31.5	3,559		0.0000	1.0000	96.49
32.5	83,184		0.0000	1.0000	96.49
33.5	307,184		0.0000	1.0000	96.49
34.5	304,700		0.0000	1.0000	96.49
35.5	224,000		0.0000	1.0000	96.49
36.5					96.49
37.5					96.49
38.5					96.49

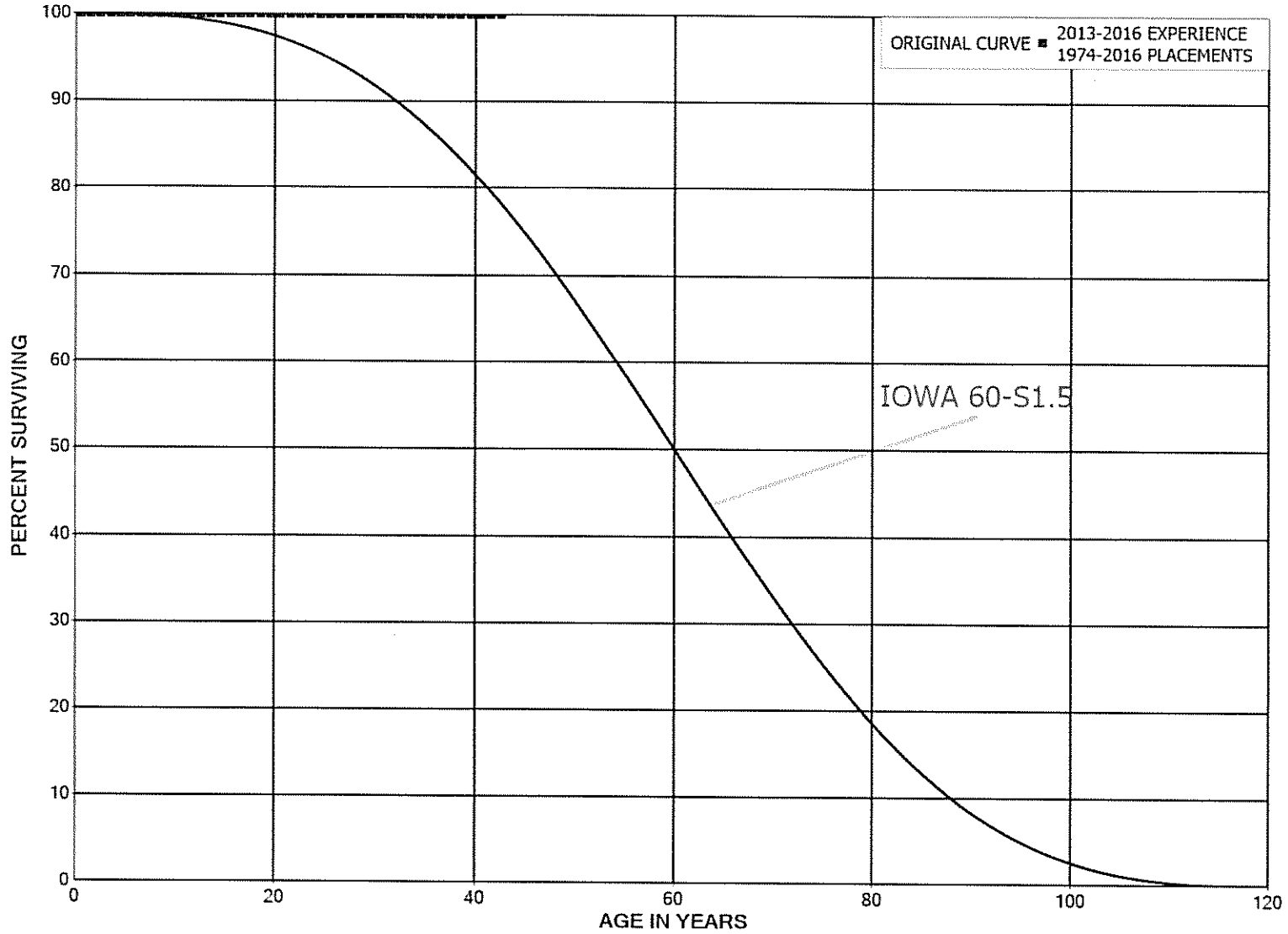
CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5	618,000		0.0000		
50.5	618,000		0.0000		
51.5	618,000		0.0000		
52.5					

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER
ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2016

EXPERIENCE BAND 2013-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,872,585		0.0000	1.0000	100.00
0.5	28,076,472		0.0000	1.0000	100.00
1.5	22,793,432		0.0000	1.0000	100.00
2.5	2,510,013		0.0000	1.0000	100.00
3.5	1,546,199		0.0000	1.0000	100.00
4.5	1,063,777		0.0000	1.0000	100.00
5.5	2,649,922		0.0000	1.0000	100.00
6.5	5,196,514		0.0000	1.0000	100.00
7.5	13,466,093		0.0000	1.0000	100.00
8.5	11,673,862		0.0000	1.0000	100.00
9.5	10,019,750		0.0000	1.0000	100.00
10.5	2,378,406		0.0000	1.0000	100.00
11.5	2,359,338		0.0000	1.0000	100.00
12.5	1,257,935		0.0000	1.0000	100.00
13.5	1,106,510		0.0000	1.0000	100.00
14.5	1,993,504		0.0000	1.0000	100.00
15.5	5,374,534		0.0000	1.0000	100.00
16.5	5,366,667		0.0000	1.0000	100.00
17.5	5,567,794		0.0000	1.0000	100.00
18.5	2,108,257		0.0000	1.0000	100.00
19.5	1,877,404		0.0000	1.0000	100.00
20.5	997,739		0.0000	1.0000	100.00
21.5	901,566		0.0000	1.0000	100.00
22.5	248,585		0.0000	1.0000	100.00
23.5	138,327		0.0000	1.0000	100.00
24.5	152,923		0.0000	1.0000	100.00
25.5	208,321		0.0000	1.0000	100.00
26.5	122,292		0.0000	1.0000	100.00
27.5	2,445,542		0.0000	1.0000	100.00
28.5	2,517,709		0.0000	1.0000	100.00
29.5	2,540,217		0.0000	1.0000	100.00
30.5	185,672		0.0000	1.0000	100.00
31.5	132,554		0.0000	1.0000	100.00
32.5	83,902		0.0000	1.0000	100.00
33.5	201,525		0.0000	1.0000	100.00
34.5	377,767		0.0000	1.0000	100.00
35.5	428,483		0.0000	1.0000	100.00
36.5	410,389		0.0000	1.0000	100.00
37.5	365,850		0.0000	1.0000	100.00
38.5	315,188		0.0000	1.0000	100.00

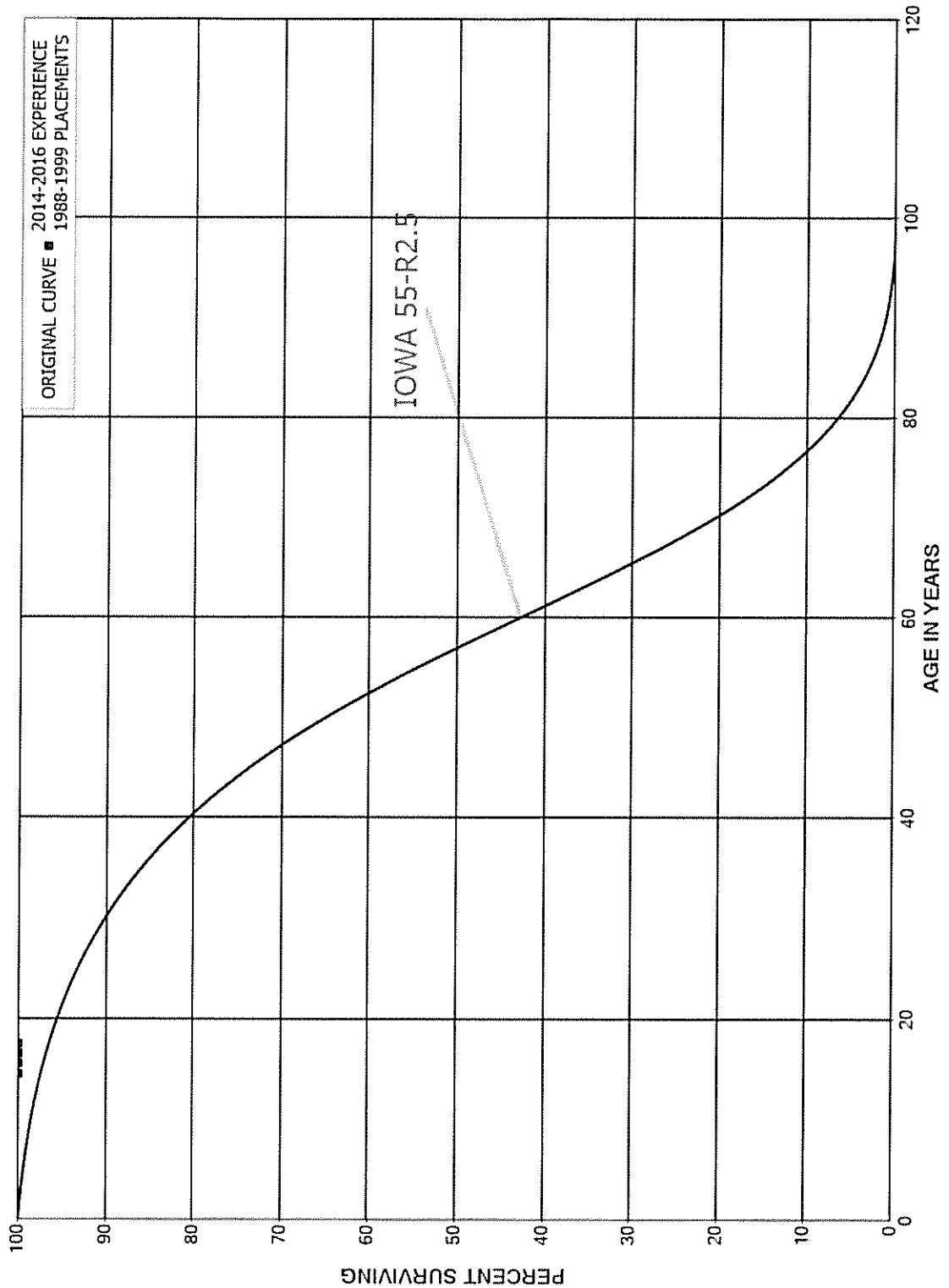
CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2016			EXPERIENCE BAND 2013-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	233,890		0.0000	1.0000	100.00
40.5	18,931		0.0000	1.0000	100.00
41.5	18,231		0.0000	1.0000	100.00
42.5					100.00

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 363.2 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 363.2 SERVICES

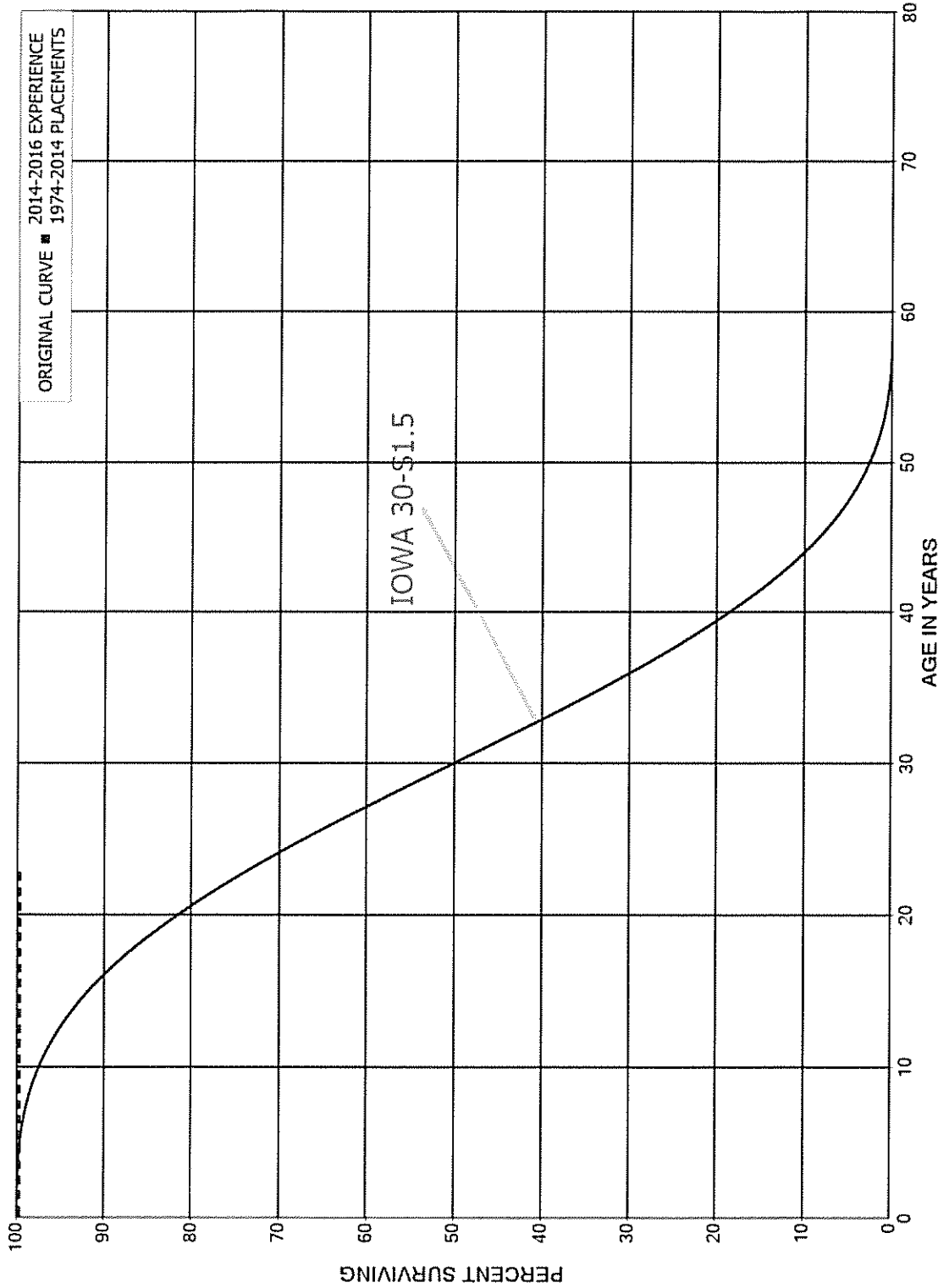
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-1999

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5	3,808		0.0000	1.0000	100.00
15.5	3,808		0.0000	1.0000	100.00
16.5	3,808		0.0000	1.0000	100.00
17.5					100.00
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5	24,215		0.0000		
26.5	24,215		0.0000		
27.5	24,215		0.0000		
28.5					

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 364.2 FLOW MEASURING DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 364.2 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2014

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,790		0.0000	1.0000	100.00
0.5	30,652		0.0000	1.0000	100.00
1.5	46,682		0.0000	1.0000	100.00
2.5	25,892		0.0000	1.0000	100.00
3.5	16,030		0.0000	1.0000	100.00
4.5	7,119		0.0000	1.0000	100.00
5.5	38,160		0.0000	1.0000	100.00
6.5	212,125		0.0000	1.0000	100.00
7.5	444,652		0.0000	1.0000	100.00
8.5	657,259		0.0000	1.0000	100.00
9.5	755,792		0.0000	1.0000	100.00
10.5	636,737		0.0000	1.0000	100.00
11.5	393,589		0.0000	1.0000	100.00
12.5	141,589		0.0000	1.0000	100.00
13.5	20,999		0.0000	1.0000	100.00
14.5	31,388		0.0000	1.0000	100.00
15.5	10,888		0.0000	1.0000	100.00
16.5	10,888		0.0000	1.0000	100.00
17.5	102,941		0.0000	1.0000	100.00
18.5	122,030		0.0000	1.0000	100.00
19.5	133,080		0.0000	1.0000	100.00
20.5	30,139		0.0000	1.0000	100.00
21.5	11,050		0.0000	1.0000	100.00
22.5					100.00
23.5					
24.5					
25.5					
26.5					
27.5	1,200		0.0000		
28.5	1,200		0.0000		
29.5	1,200		0.0000		
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 364.2 FLOW MEASURING DEVICES

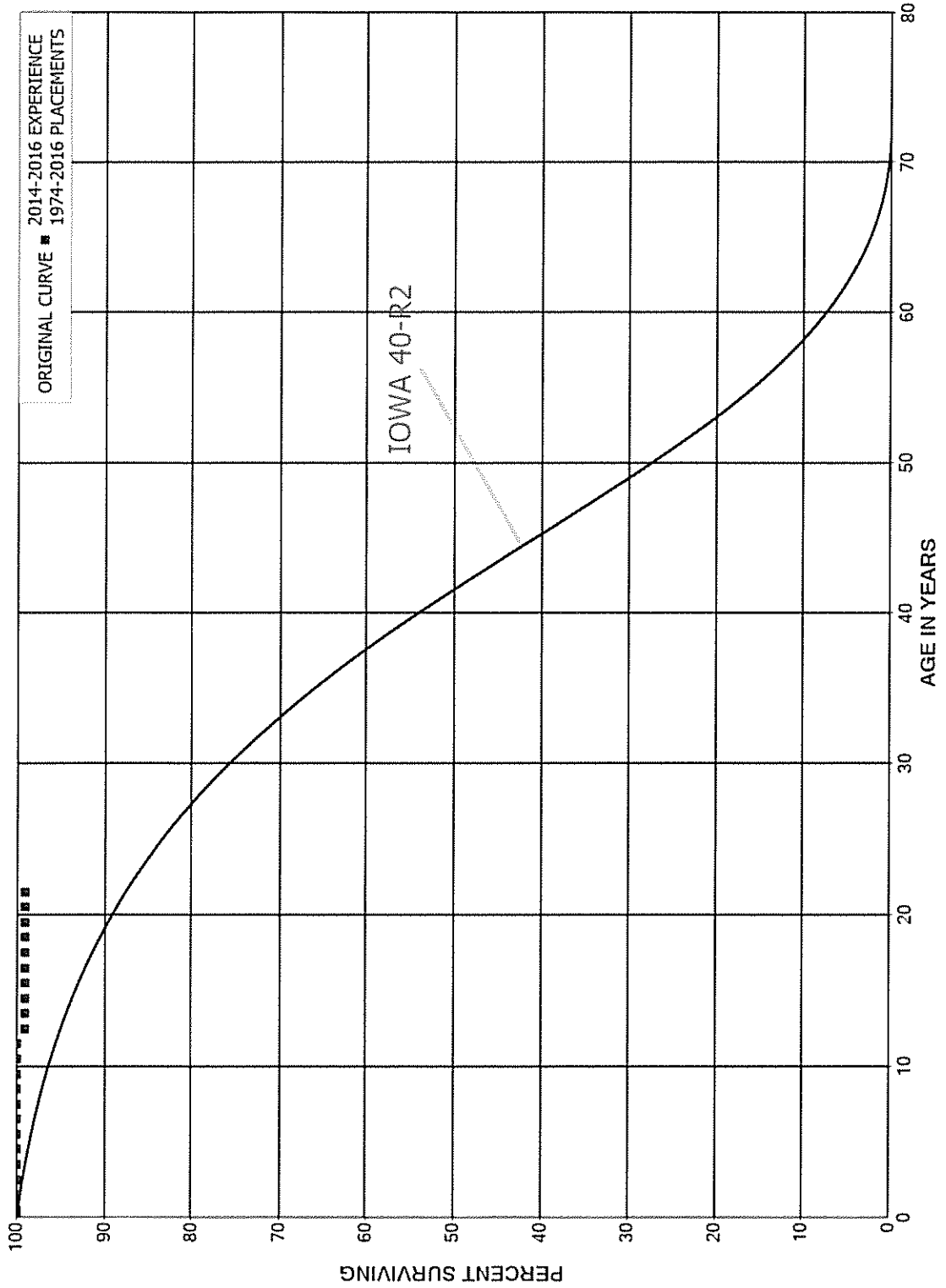
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2014

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,920		0.0000		
40.5	1,920		0.0000		
41.5	1,920		0.0000		
42.5					

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER
ACCOUNT 371.3 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2016

EXPERIENCE BAND 2014-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,921,004		0.0000	1.0000	100.00
0.5	171,997		0.0000	1.0000	100.00
1.5	191,445		0.0000	1.0000	100.00
2.5	74,168		0.0000	1.0000	100.00
3.5	54,619		0.0000	1.0000	100.00
4.5	13,004		0.0000	1.0000	100.00
5.5	13,004		0.0000	1.0000	100.00
6.5	15,650		0.0000	1.0000	100.00
7.5	48,015		0.0000	1.0000	100.00
8.5	69,898		0.0000	1.0000	100.00
9.5	166,561		0.0000	1.0000	100.00
10.5	501,616		0.0000	1.0000	100.00
11.5	521,083	5,000	0.0096	0.9904	100.00
12.5	689,197		0.0000	1.0000	99.04
13.5	334,478		0.0000	1.0000	99.04
14.5	345,194		0.0000	1.0000	99.04
15.5	165,388		0.0000	1.0000	99.04
16.5	171,047		0.0000	1.0000	99.04
17.5	262,299		0.0000	1.0000	99.04
18.5	357,664		0.0000	1.0000	99.04
19.5	344,304		0.0000	1.0000	99.04
20.5	200,986		0.0000	1.0000	99.04
21.5					99.04
22.5					
23.5	15,439		0.0000		
24.5	150,895		0.0000		
25.5	150,895	15,439	0.1023		
26.5	135,456		0.0000		
27.5	23,835		0.0000		
28.5	23,835		0.0000		
29.5	23,835		0.0000		
30.5					
31.5	16,135		0.0000		
32.5	21,246		0.0000		
33.5	33,944		0.0000		
34.5	18,254		0.0000		
35.5	13,143		0.0000		
36.5	6,045		0.0000		
37.5	5,600		0.0000		
38.5	5,600		0.0000		

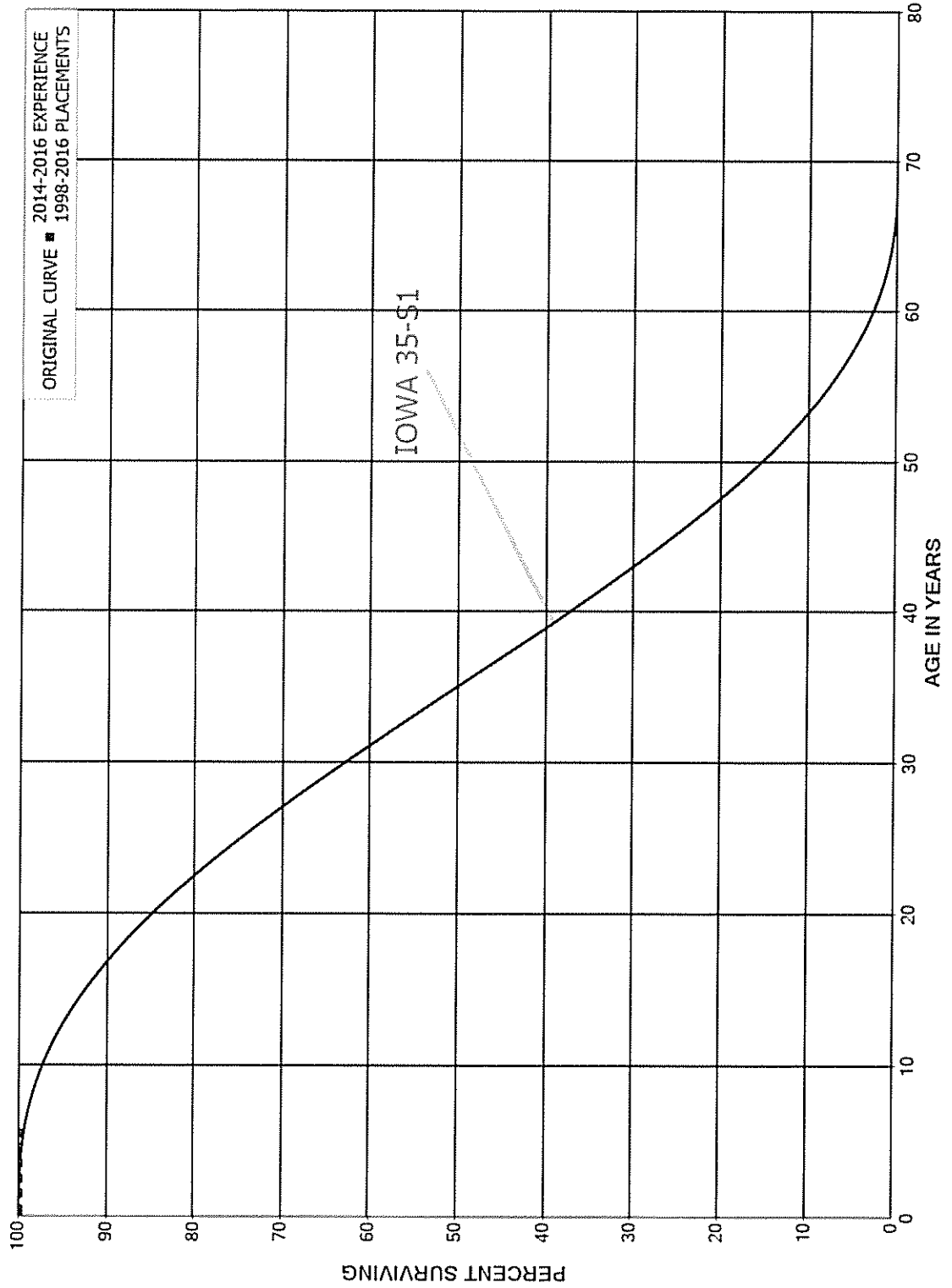
CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,594		0.0000		
40.5	6,594		0.0000		
41.5	6,594		0.0000		
42.5					

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



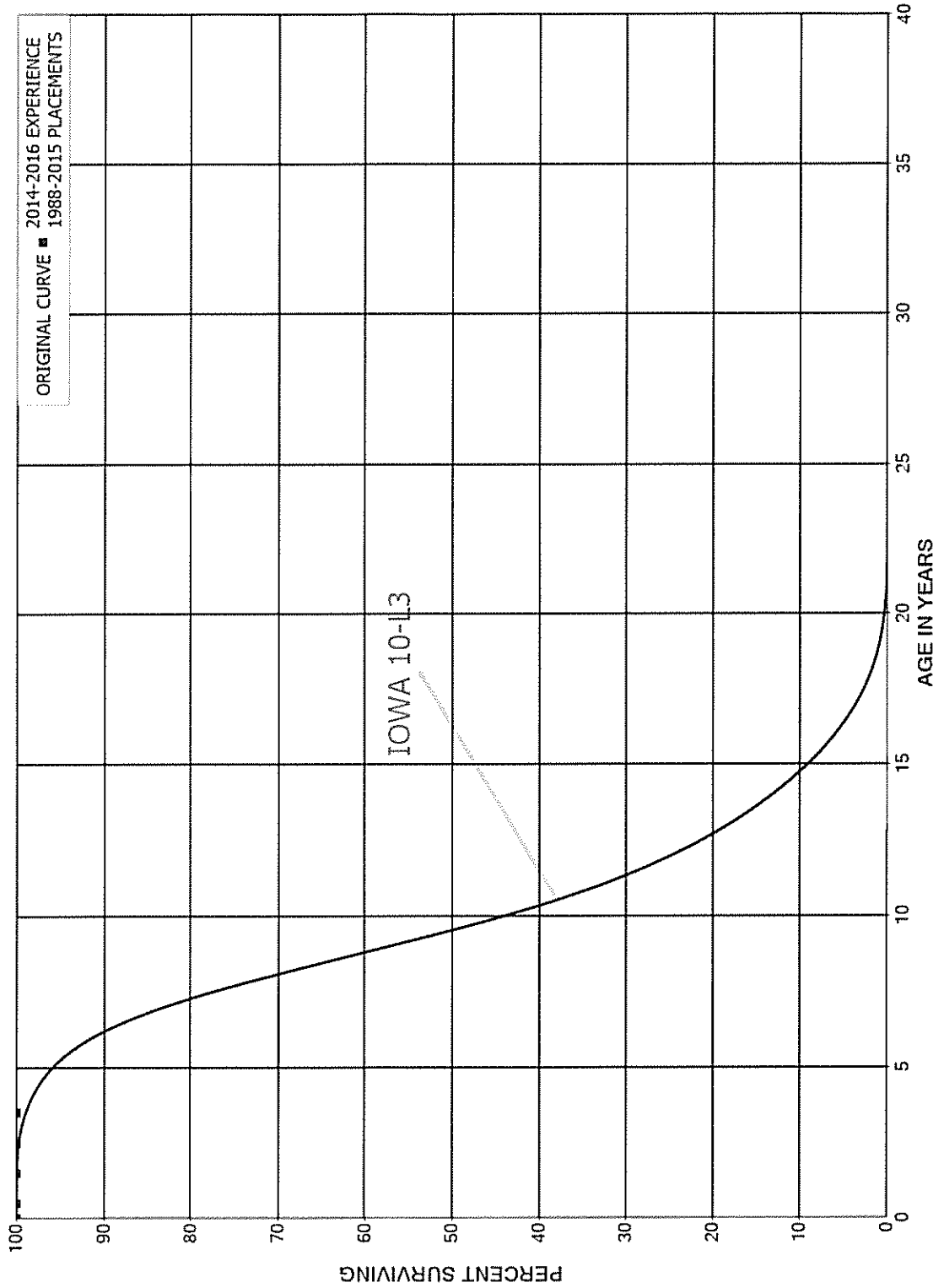
CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2016			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,263		0.0000	1.0000	100.00
0.5	121,794		0.0000	1.0000	100.00
1.5	121,823		0.0000	1.0000	100.00
2.5	266,040		0.0000	1.0000	100.00
3.5	205,992		0.0000	1.0000	100.00
4.5	158,441		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5	115,025		0.0000		
8.5	4,836,603		0.0000		
9.5	4,876,203		0.0000		
10.5	4,761,179		0.0000		
11.5	51,164		0.0000		
12.5	54,223		0.0000		
13.5	57,094		0.0000		
14.5	127,794		0.0000		
15.5	1,920,405		0.0000		
16.5	1,917,534		0.0000		
17.5	1,835,270		0.0000		
18.5					

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 391.7 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



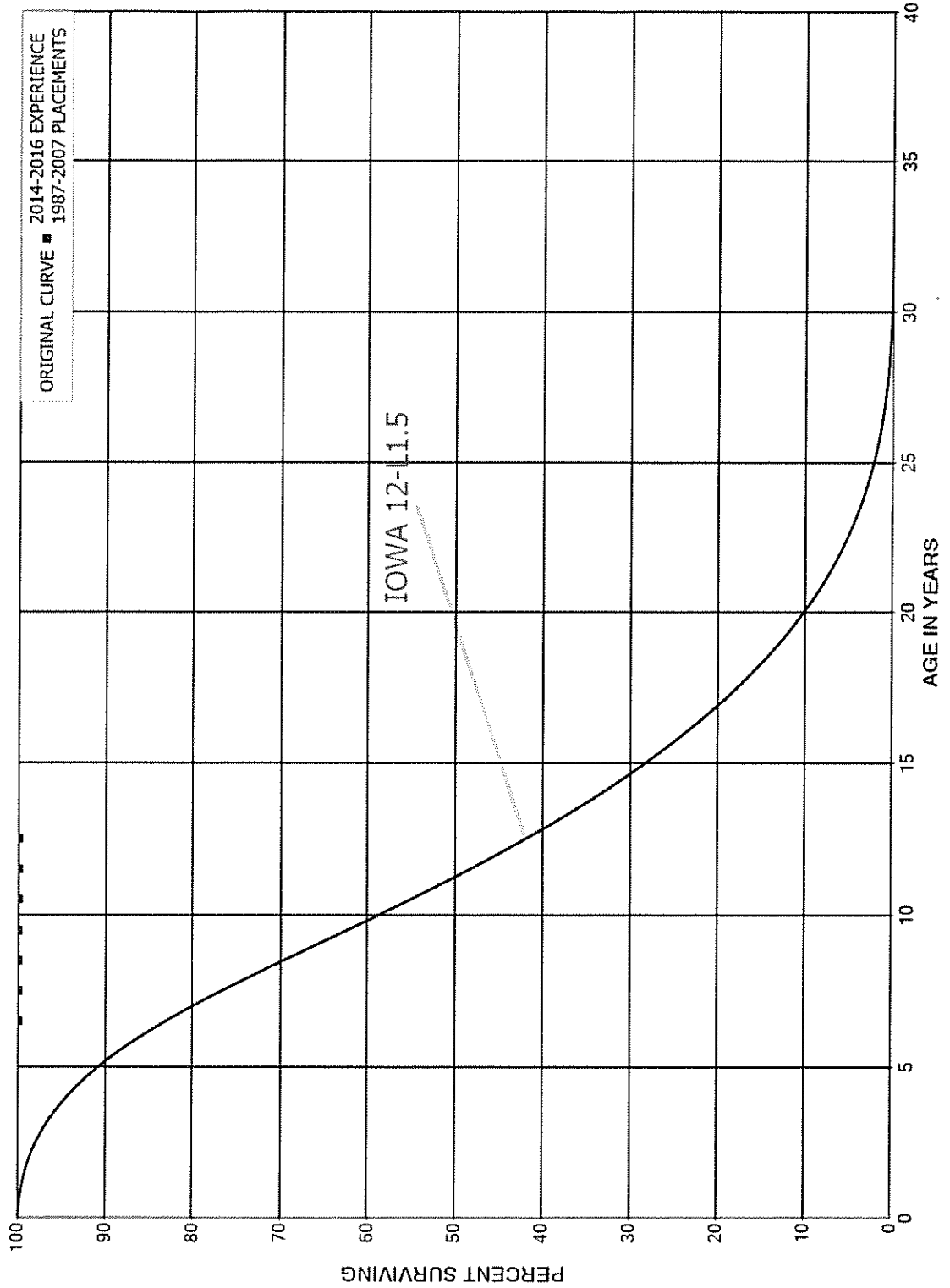
CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2015			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,704		0.0000	1.0000	100.00
0.5	127,636		0.0000	1.0000	100.00
1.5	102,932		0.0000	1.0000	100.00
2.5	102,932		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5					
6.5	10,685		0.0000		
7.5	33,227		0.0000		
8.5	50,332		0.0000		
9.5	40,550	17,105	0.4218		
10.5	51,574		0.0000		
11.5	68,243	308	0.0045		
12.5	67,341		0.0000		
13.5	17,235		0.0000		
14.5	566		0.0000		
15.5	566		0.0000		
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5	699		0.0000		
26.5	699		0.0000		
27.5	699		0.0000		
28.5					

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER
 ACCOUNT 395.7 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

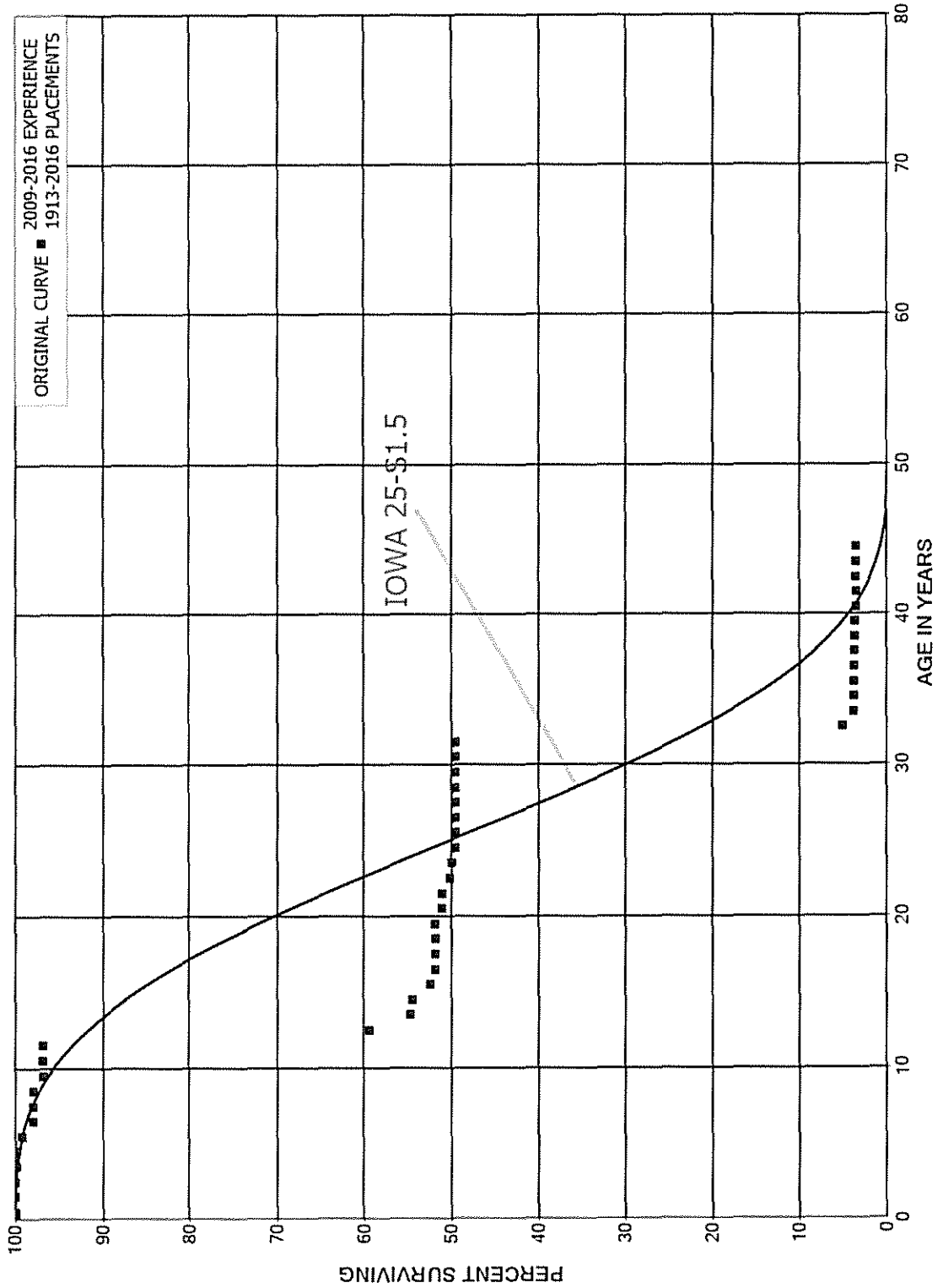
ACCOUNT 395.7 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2007			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5	136,852		0.0000	1.0000	100.00
7.5	157,123		0.0000	1.0000	100.00
8.5	157,123		0.0000	1.0000	100.00
9.5	22,137		0.0000	1.0000	100.00
10.5	1,866		0.0000	1.0000	100.00
11.5	1,866		0.0000	1.0000	100.00
12.5					100.00
13.5	3,108		0.0000		
14.5	3,108		0.0000		
15.5	5,470		0.0000		
16.5	2,363		0.0000		
17.5	2,363		0.0000		
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5	968		0.0000		
26.5	1,468		0.0000		
27.5	1,468		0.0000		
28.5	500		0.0000		
29.5					

SHARED SERVICES

CITIZENS ENERGY GROUP
 SHARED SERVICES
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2016			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,172,002		0.0000	1.0000	100.00
0.5	27,828,846		0.0000	1.0000	100.00
1.5	31,272,350	14,518	0.0005	0.9995	100.00
2.5	10,519,819	13,005	0.0012	0.9988	99.95
3.5	10,461,906		0.0000	1.0000	99.83
4.5	9,680,062	68,485	0.0071	0.9929	99.83
5.5	9,693,859	111,761	0.0115	0.9885	99.12
6.5	9,708,640	7,920	0.0008	0.9992	97.98
7.5	8,665,708		0.0000	1.0000	97.90
8.5	5,348,229	55,890	0.0105	0.9895	97.90
9.5	2,188,305		0.0000	1.0000	96.88
10.5	2,221,388		0.0000	1.0000	96.88
11.5	1,129,201	437,513	0.3875	0.6125	96.88
12.5	764,608	59,879	0.0783	0.9217	59.34
13.5	746,152	2,264	0.0030	0.9970	54.69
14.5	746,377	29,738	0.0398	0.9602	54.53
15.5	327,943	3,169	0.0097	0.9903	52.36
16.5	303,858		0.0000	1.0000	51.85
17.5	517,614		0.0000	1.0000	51.85
18.5	5,115,751		0.0000	1.0000	51.85
19.5	5,120,873	76,340	0.0149	0.9851	51.85
20.5	5,121,600		0.0000	1.0000	51.08
21.5	5,134,556	87,786	0.0171	0.9829	51.08
22.5	5,052,222	29,048	0.0057	0.9943	50.20
23.5	5,000,591	46,601	0.0093	0.9907	49.92
24.5	4,754,963		0.0000	1.0000	49.45
25.5	4,830,681		0.0000	1.0000	49.45
26.5	786,001		0.0000	1.0000	49.45
27.5	513,787		0.0000	1.0000	49.45
28.5	64,084		0.0000	1.0000	49.45
29.5	31,975		0.0000	1.0000	49.45
30.5	29,393		0.0000	1.0000	49.45
31.5	19,320	17,353	0.8982	0.1018	49.45
32.5	7,796	1,967	0.2523	0.7477	5.03
33.5	115,836		0.0000	1.0000	3.76
34.5	208,196		0.0000	1.0000	3.76
35.5	98,189		0.0000	1.0000	3.76
36.5	52,515		0.0000	1.0000	3.76
37.5	70,370	2,966	0.0422	0.9578	3.76
38.5	20,258		0.0000	1.0000	3.61

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2016			EXPERIENCE BAND 2009-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	32,500	711	0.0219	0.9781	3.61	
40.5	43,304		0.0000	1.0000	3.53	
41.5	55,718		0.0000	1.0000	3.53	
42.5	48,204		0.0000	1.0000	3.53	
43.5	17,968		0.0000	1.0000	3.53	
44.5	302,750		0.0000	1.0000	3.53	
45.5	290,475		0.0000	1.0000	3.53	
46.5	838		0.0000	1.0000	3.53	
47.5	2,340		0.0000	1.0000	3.53	
48.5	6,478		0.0000	1.0000	3.53	
49.5	6,146		0.0000	1.0000	3.53	
50.5	11,275		0.0000	1.0000	3.53	
51.5	1,129,080		0.0000	1.0000	3.53	
52.5	1,122,438	1,170	0.0010	0.9990	3.53	
53.5	1,101,998		0.0000	1.0000	3.52	
54.5	1,101,998		0.0000	1.0000	3.52	
55.5	1,106,775		0.0000	1.0000	3.52	
56.5	1,818,403		0.0000	1.0000	3.52	
57.5	2,025,593		0.0000	1.0000	3.52	
58.5	1,312,263	153,352	0.1169	0.8831	3.52	
59.5	1,761		0.0000	1.0000	3.11	
60.5					3.11	
61.5	1,013		0.0000			
62.5	1,013		0.0000			
63.5						
64.5	1,494		0.0000			
65.5	1,494		0.0000			
66.5						
67.5						
68.5						
69.5						
70.5						
71.5						
72.5						
73.5						
74.5						
75.5						
76.5						
77.5						
78.5						

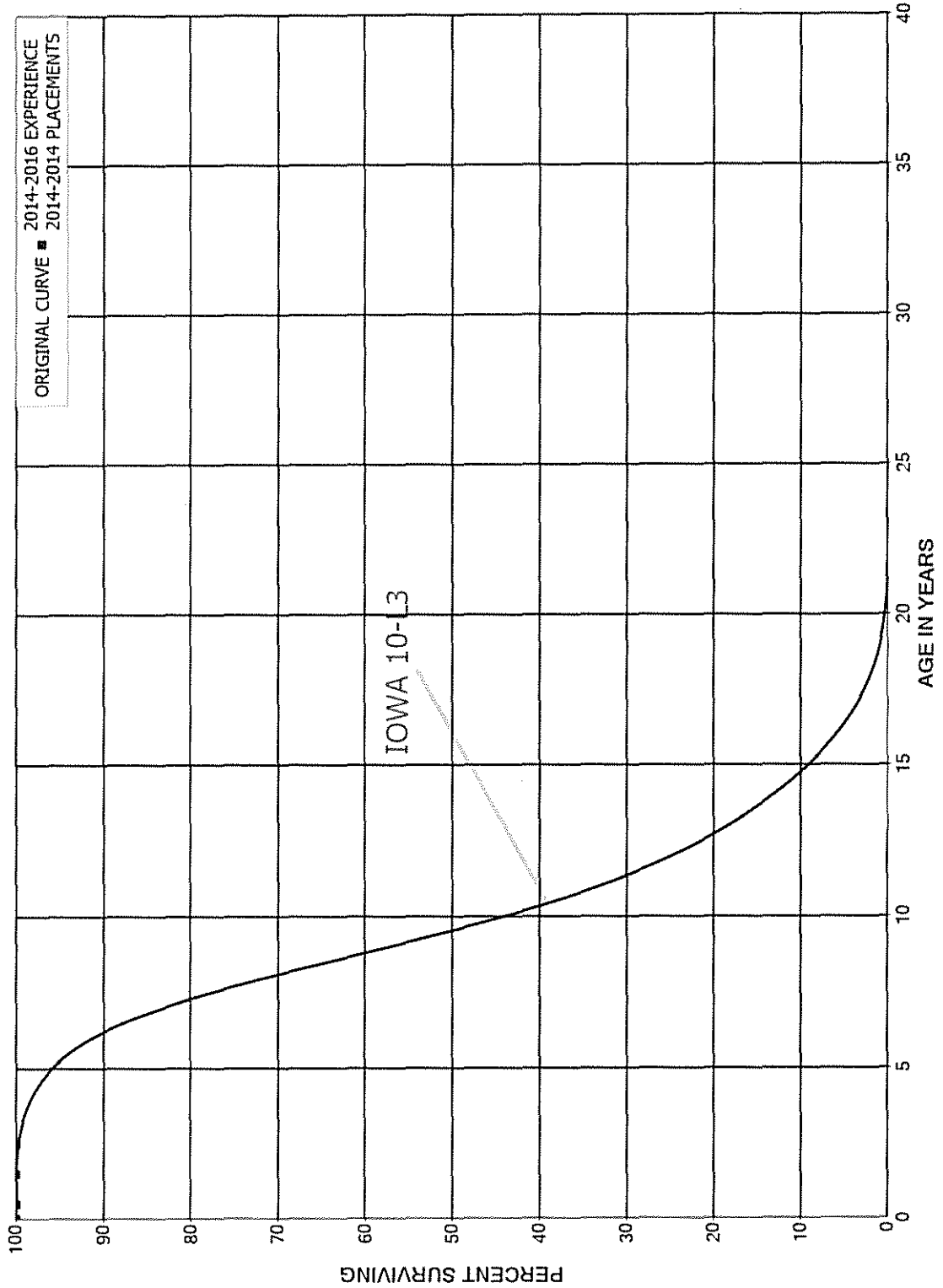
CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2016			EXPERIENCE BAND 2009-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5	13,204		0.0000		
102.5	13,204		0.0000		
103.5					

CITIZENS ENERGY GROUP
SHARED SERVICES
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITIZENS ENERGY GROUP
SHARED SERVICES

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2014			EXPERIENCE BAND 2014-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,108		0.0000	1.0000	100.00
0.5	75,108		0.0000	1.0000	100.00
1.5	75,108		0.0000	1.0000	100.00
2.5					100.00

PART VIII. NET SALVAGE STATISTICS

GAS OPERATIONS

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	25,508		0		0		0
1961							
1962							
1963							
1964	145,438	11,428	8		0	11,428-	8-
1965	2,123		0		0		0
1966		5,219				5,219-	
1967							
1968							
1969	2,266		0		0		0
1970	4,295	819	19		0	819-	19-
1971		2,500		32,615		30,115	
1972							
1973							
1974							
1975	2,232		0		0		0
1976							
1977							
1978							
1979	4,637		0		0		0
1980	5,069		0		0		0
1981							
1982							
1983							
1984							
1985	9,015	850	9		0	850-	9-
1986	654		0		0		0
1987	17,937	2,615	15		0	2,615-	15-
1988	162		0		0		0
1989	5,395		0		0		0
1990							
1991	3,231		0		0		0
1992	5,076		0		0		0
1993							
1994							
1995							
1996	4,113		0		0		0
1997							
1998							
1999							
2000							
2001	6,505		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002							
2003							
2004							
2005	59,458		0		0		0
2006	484		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	3,456		0		0		0
2015							
2016							
TOTAL	307,055	23,431	8	32,615	11	9,185	3

THREE-YEAR MOVING AVERAGES

60-62	8,503		0		0		0
61-63							
62-64	48,479	3,809	8		0	3,809-	8-
63-65	49,187	3,809	8		0	3,809-	8-
64-66	49,187	5,549	11		0	5,549-	11-
65-67	708	1,740	246		0	1,740-	246-
66-68		1,740				1,740-	
67-69	755		0		0		0
68-70	2,187	273	12		0	273-	12-
69-71	2,187	1,106	51	10,872	497	9,765	447
70-72	1,432	1,106	77	10,872	759	9,765	682
71-73		833		10,872		10,038	
72-74							
73-75	744		0		0		0
74-76	744		0		0		0
75-77	744		0		0		0
76-78							
77-79	1,546		0		0		0
78-80	3,236		0		0		0
79-81	3,236		0		0		0
80-82	1,690		0		0		0
81-83							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84							
83-85	3,005	283	9		0	283-	9-
84-86	3,223	283	9		0	283-	9-
85-87	9,202	1,155	13		0	1,155-	13-
86-88	6,251	872	14		0	872-	14-
87-89	7,831	872	11		0	872-	11-
88-90	1,852		0		0		0
89-91	2,875		0		0		0
90-92	2,769		0		0		0
91-93	2,769		0		0		0
92-94	1,692		0		0		0
93-95							
94-96	1,371		0		0		0
95-97	1,371		0		0		0
96-98	1,371		0		0		0
97-99							
98-00							
99-01	2,168		0		0		0
00-02	2,168		0		0		0
01-03	2,168		0		0		0
02-04							
03-05	19,819		0		0		0
04-06	19,981		0		0		0
05-07	19,981		0		0		0
06-08	161		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	1,152		0		0		0
13-15	1,152		0		0		0
14-16	1,152		0		0		0
FIVE-YEAR AVERAGE							
12-16	691		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1963	7,786	334	4		0	334-	4-
1964	1,718	26	1		0	26-	1-
1965	8,204	199	2	3,523	43	3,324	41
1966	56,065	938	2		0	938-	2-
1967	4,612	220	5		0	220-	5-
1968	1,134		0		0		0
1969	3,164	350	11		0	350-	11-
1970	21,759	80	0		0	80-	0
1971	126		0		0		0
1972							
1973	2,016		0		0		0
1974							
1975	442		0		0		0
1976							
1977	8,120		0		0		0
1978	581		0		0		0
1979							
1980	4,202		0		0		0
1981	55,848	3,704	7		0	3,704-	7-
1982	16,511		0		0		0
1983							
1984							
1985	38,055		0		0		0
1986	210,736	10,565	5		0	10,565-	5-
1987	19,240		0		0		0
1988	23,357		0		0		0
1989	347,709	57,501	17		0	57,501-	17-
1990	30,706	59,499	194		0	59,499-	194-
1991	10,166		0		0		0
1992		122,916				122,916-	
1993							
1994							
1995							
1996	2,399-		0		0		0
1997							
1998							
1999							
2000							
2001	1,453,551		0		0		0
2002							
2003							
2004							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	914,157		0		0		0
2006	37,331		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	430,121		0		0		0
2015							
2016							
TOTAL	3,705,020	256,332	7	3,523	0	252,809-	7-

THREE-YEAR MOVING AVERAGES

63-65	5,903	186	3	1,174	20	988	17
64-66	21,996	388	2	1,174	5	787	4
65-67	22,960	452	2	1,174	5	722	3
66-68	20,604	386	2		0	386-	2-
67-69	2,970	190	6		0	190-	6-
68-70	8,686	143	2		0	143-	2-
69-71	8,350	143	2		0	143-	2-
70-72	7,295	27	0		0	27-	0
71-73	714		0		0		0
72-74	672		0		0		0
73-75	819		0		0		0
74-76	147		0		0		0
75-77	2,854		0		0		0
76-78	2,900		0		0		0
77-79	2,900		0		0		0
78-80	1,594		0		0		0
79-81	20,017	1,235	6		0	1,235-	6-
80-82	25,520	1,235	5		0	1,235-	5-
81-83	24,120	1,235	5		0	1,235-	5-
82-84	5,504		0		0		0
83-85	12,685		0		0		0
84-86	82,930	3,522	4		0	3,522-	4-
85-87	89,344	3,522	4		0	3,522-	4-
86-88	84,444	3,522	4		0	3,522-	4-
87-89	130,102	19,167	15		0	19,167-	15-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	133,924	39,000	29		0	39,000-	29-
89-91	129,527	39,000	30		0	39,000-	30-
90-92	13,624	60,805	446		0	60,805-	446-
91-93	3,389	40,972			0	40,972-	
92-94		40,972				40,972-	
93-95							
94-96	800-		0		0		0
95-97	800-		0		0		0
96-98	800-		0		0		0
97-99							
98-00							
99-01	484,517		0		0		0
00-02	484,517		0		0		0
01-03	484,517		0		0		0
02-04							
03-05	304,719		0		0		0
04-06	317,163		0		0		0
05-07	317,163		0		0		0
06-08	12,444		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	143,374		0		0		0
13-15	143,374		0		0		0
14-16	143,374		0		0		0
FIVE-YEAR AVERAGE							
12-16	86,024		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 350.2 LEASEHOLDS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1962	1,343		0	877	65	877	65
1963	3,886		0	1,586	41	1,586	41
1964	3,383		0		0		0
1965	1,693		0		0		0
1966							
1967	218		0		0		0
1968	7,415		0		0		0
1969	200		0		0		0
1970							
1971	10,032		0		0		0
1972	203,677		0		0		0
1973	259,351		0		0		0
1974	72,945		0	2,718	4	2,718	4
1975	245,803-		0	1,200	0	1,200	0
1976	39,061		0	4,953	13	4,953	13
1977	10,133		0		0		0
1978	52,498		0	1,425	3	1,425	3
1979	72,624		0	4,314	6	4,314	6
1980	4,023		0	1,474	37	1,474	37
1981	24,774		0	18,186	73	18,186	73
1982	30,398		0		0		0
1983	745,579	54,718	7	9,022	1	45,696-	6-
1984	1,335,757		0	109	0	109	0
1985	3,953	104,218			0	104,218-	
1986	28,509		0		0		0
1987							
1988	211,790	9,711	5	175	0	9,536-	5-
1989	112,789		0	14,892	13	14,892	13
1990	118,539		0		0		0
1991	172,789		0		0		0
1992	44,654		0		0		0
1993							
1994	78,813		0		0		0
1995	131,954		0	68,293	52	68,293	52
1996	23,187		0	100	0	100	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 350.2 LEASEHOLDS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	3,560,164	168,647	5	129,323	4	39,325-	1-

THREE-YEAR MOVING AVERAGES

62-64	2,871		0	821	29	821	29
63-65	2,987		0	529	18	529	18
64-66	1,692		0		0		0
65-67	637		0		0		0
66-68	2,544		0		0		0
67-69	2,611		0		0		0
68-70	2,538		0		0		0
69-71	3,411		0		0		0
70-72	71,236		0		0		0
71-73	157,687		0		0		0
72-74	178,658		0	906	1	906	1
73-75	28,831		0	1,306	5	1,306	5
74-76	44,599-		0	2,957	7-	2,957	7-
75-77	65,536-		0	2,051	3-	2,051	3-
76-78	33,897		0	2,126	6	2,126	6
77-79	45,085		0	1,913	4	1,913	4
78-80	43,048		0	2,404	6	2,404	6
79-81	33,807		0	7,991	24	7,991	24
80-82	19,732		0	6,553	33	6,553	33
81-83	266,917	18,239	7	9,069	3	9,170-	3-
82-84	703,911	18,239	3	3,043	0	15,196-	2-
83-85	695,096	52,979	8	3,043	0	49,935-	7-
84-86	456,073	34,739	8	36	0	34,703-	8-
85-87	10,821	34,739	321		0	34,739-	321-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 350.2 LEASEHOLDS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88	80,100	3,237	4	58	0	3,179-	4-
87-89	108,193	3,237	3	5,022	5	1,786	2
88-90	147,706	3,237	2	5,022	3	1,786	1
89-91	134,706		0	4,964	4	4,964	4
90-92	111,994		0		0		0
91-93	72,481		0		0		0
92-94	41,156		0		0		0
93-95	70,256		0	22,764	32	22,764	32
94-96	77,985		0	22,798	29	22,798	29
95-97	51,714		0	22,798	44	22,798	44
96-98	7,729		0	33	0	33	0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1965	1,293		0		0		0
1966							
1967			0		0		0
1968							
1969							
1970							
1971							
1972							
1973							
1974							
1975	226		0		0		0
1976	487		0		0		0
1977	1,200		0		0		0
1978							
1979							
1980							
1981	234		0		0		0
1982							
1983							
1984	7,745		0		0		0
1985							
1986	3,318		0		0		0
1987							
1988	621		0		0		0
1989							
1990	451		0		0		0
1991							
1992							
1993							
1994							
1995	131,954		0	68,293	52	68,293	52
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	5,754		0		0		0
2006	825		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	154,110		0	68,293	44	68,293	44

THREE-YEAR MOVING AVERAGES

65-67	431		0		0		0
66-68			0		0		0
67-69			0		0		0
68-70							
69-71							
70-72							
71-73							
72-74							
73-75	75		0		0		0
74-76	238		0		0		0
75-77	638		0		0		0
76-78	562		0		0		0
77-79	400		0		0		0
78-80							
79-81	78		0		0		0
80-82	78		0		0		0
81-83	78		0		0		0
82-84	2,582		0		0		0
83-85	2,582		0		0		0
84-86	3,688		0		0		0
85-87	1,106		0		0		0
86-88	1,313		0		0		0
87-89	207		0		0		0
88-90	358		0		0		0
89-91	150		0		0		0
90-92	150		0		0		0
91-93							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94							
93-95	43,985		0	22,764	52	22,764	52
94-96	43,985		0	22,764	52	22,764	52
95-97	43,985		0	22,764	52	22,764	52
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	1,918		0		0		0
04-06	2,193		0		0		0
05-07	2,193		0		0		0
06-08	275		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1971	10,032		0		0		0
1972							
1973	203,516		0		0		0
1974	10,280		0	2,718	26	2,718	26
1975	192,826-		0		0		0
1976	38,573		0	4,953	13	4,953	13
1977	8,933		0		0		0
1978	50,498		0	1,425	3	1,425	3
1979	70,624		0	4,314	6	4,314	6
1980	4,023		0	1,474	37	1,474	37
1981	22,741		0	18,186	80	18,186	80
1982	23,414		0		0		0
1983	289,928	52,660	18	9,022	3	43,638-	15-
1984	922,435		0	109	0	109	0
1985	3,953	104,218			0	104,218-	
1986	3,046		0		0		0
1987							
1988	4,795		0		0		0
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	873-		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	543,615		0		0		0
2008							
2009							
2010							
2011							
2012							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013							
2014							
2015							
2016							
TOTAL	2,016,705	156,878	8	42,199	2	114,679-	6-

THREE-YEAR MOVING AVERAGES

71-73	71,183		0		0		0
72-74	71,265		0	906	1	906	1
73-75	6,990		0	906	13	906	13
74-76	47,991-		0	2,557	5-	2,557	5-
75-77	48,440-		0	1,651	3-	1,651	3-
76-78	32,668		0	2,126	7	2,126	7
77-79	43,352		0	1,913	4	1,913	4
78-80	41,715		0	2,404	6	2,404	6
79-81	32,463		0	7,991	25	7,991	25
80-82	16,726		0	6,553	39	6,553	39
81-83	112,027	17,553	16	9,069	8	8,484-	8-
82-84	411,925	17,553	4	3,043	1	14,510-	4-
83-85	405,438	52,293	13	3,043	1	49,249-	12-
84-86	309,811	34,739	11	36	0	34,703-	11-
85-87	2,333	34,739			0	34,739-	
86-88	2,614		0		0		0
87-89	1,598		0		0		0
88-90	1,598		0		0		0
89-91							
90-92							
91-93							
92-94							
93-95							
94-96	291-		0		0		0
95-97	291-		0		0		0
96-98	291-		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07	181,205		0		0		0
06-08	181,205		0		0		0
07-09	181,205		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1964	3,383		0		0		0
1965							
1966							
1967							
1968	3,975		0		0		0
1969							
1970							
1971							
1972							
1973	52,356		0		0		0
1974							
1975	51,826-		0		0		0
1976							
1977							
1978							
1979							
1980							
1981	630		0		0		0
1982							
1983	52,041		0		0		0
1984	62,409		0		0		0
1985							
1986	4,283		0		0		0
1987							
1988	78,603		0		0		0
1989	111,489		0	14,892	13	14,892	13
1990	95,529		0		0		0
1991	172,789		0		0		0
1992	44,654		0		0		0
1993							
1994	34,015		0		0		0
1995							
1996	24,060		0	100	0	100	0
1997							
1998							
1999							
2000							
2001							
2002	130,441		0		0		0
2003							
2004							
2005							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006							
2007	7,951		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	826,784		0	14,992	2	14,992	2

THREE-YEAR MOVING AVERAGES

64-66	1,128		0		0		0
65-67							
66-68	1,325		0		0		0
67-69	1,325		0		0		0
68-70	1,325		0		0		0
69-71							
70-72							
71-73	17,452		0		0		0
72-74	17,452		0		0		0
73-75	177		0		0		0
74-76	17,275-		0		0		0
75-77	17,275-		0		0		0
76-78							
77-79							
78-80							
79-81	210		0		0		0
80-82	210		0		0		0
81-83	17,557		0		0		0
82-84	38,150		0		0		0
83-85	38,150		0		0		0
84-86	22,231		0		0		0
85-87	1,428		0		0		0
86-88	27,629		0		0		0
87-89	63,364		0	4,964	8	4,964	8
88-90	95,207		0	4,964	5	4,964	5
89-91	126,602		0	4,964	4	4,964	4

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	104,324		0		0		0
91-93	72,481		0		0		0
92-94	26,223		0		0		0
93-95	11,338		0		0		0
94-96	19,359		0	33	0	33	0
95-97	8,020		0	33	0	33	0
96-98	8,020		0	33	0	33	0
97-99							
98-00							
99-01							
00-02	43,480		0		0		0
01-03	43,480		0		0		0
02-04	43,480		0		0		0
03-05							
04-06							
05-07	2,650		0		0		0
06-08	2,650		0		0		0
07-09	2,650		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 355.0 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	105,713		0		0		0
2005	456,679		0		0		0
2006	6,668		0		0		0
2007	71,317		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	640,378		0		0		0
THREE-YEAR MOVING AVERAGES							
04-06	189,687		0		0		0
05-07	178,221		0		0		0
06-08	25,995		0		0		0
07-09	23,772		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1963	3,886		0	1,586	41	1,586	41
1964							
1965	400		0		0		0
1966							
1967							
1968							
1969	200		0		0		0
1970							
1971							
1972							
1973	1,103		0		0		0
1974							
1975							
1976							
1977							
1978	2,000		0		0		0
1979	2,000		0		0		0
1980							
1981	1,169		0		0		0
1982	6,984		0		0		0
1983							
1984	43,733		0		0		0
1985							
1986	17,863		0		0		0
1987							
1988	79,329		0		0		0
1989							
1990	22,558		0		0		0
1991							
1992							
1993							
1994	44,798		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001	5,071		0		0		0
2002							
2003							
2004	16,020		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	78,948		0		0		0
2006							
2007	43,640		0		0		0
2008							
2009	29,856		0		0		0
2010	38,996		0		0		0
2011	14,230		0		0		0
2012	9,375		0		0		0
2013							
2014							
2015							
2016							
TOTAL	462,159		0	1,586	0	1,586	0

THREE-YEAR MOVING AVERAGES

63-65	1,429	0	529	37	529	37
64-66	133	0		0		0
65-67	133	0		0		0
66-68						
67-69	67	0		0		0
68-70	67	0		0		0
69-71	67	0		0		0
70-72						
71-73	368	0		0		0
72-74	368	0		0		0
73-75	368	0		0		0
74-76						
75-77						
76-78	667	0		0		0
77-79	1,333	0		0		0
78-80	1,333	0		0		0
79-81	1,056	0		0		0
80-82	2,718	0		0		0
81-83	2,718	0		0		0
82-84	16,906	0		0		0
83-85	14,578	0		0		0
84-86	20,532	0		0		0
85-87	5,954	0		0		0
86-88	32,397	0		0		0
87-89	26,443	0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	33,962		0		0		0
89-91	7,519		0		0		0
90-92	7,519		0		0		0
91-93							
92-94	14,933		0		0		0
93-95	14,933		0		0		0
94-96	14,933		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01	1,690		0		0		0
00-02	1,690		0		0		0
01-03	1,690		0		0		0
02-04	5,340		0		0		0
03-05	31,656		0		0		0
04-06	31,656		0		0		0
05-07	40,863		0		0		0
06-08	14,547		0		0		0
07-09	24,499		0		0		0
08-10	22,951		0		0		0
09-11	27,694		0		0		0
10-12	20,867		0		0		0
11-13	7,868		0		0		0
12-14	3,125		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	1,875		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,000		0	1,200	120	1,200	120
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988	700		0		0		0
1989	1,300		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	19,416		0		0		0
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	22,416		0	1,200	5	1,200	5
THREE-YEAR MOVING AVERAGES							
75-77	333		0	400	120	400	120
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88	233		0		0		0
87-89	667		0		0		0
88-90	667		0		0		0
89-91	433		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	6,472		0		0		0
00-02	6,472		0		0		0
01-03	6,472		0		0		0
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							

CITIZENS ENERGY GROUP
GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	10-12						
	11-13						
	12-14						
	13-15						
	14-16						
FIVE-YEAR AVERAGE							
	12-16						

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS		COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	700			0		0		0
1975								
1976								
1977								
1978								
1979								
1980								
1981								
1982								
1983	300			0		0		0
1984								
1985								
1986								
1987	7,558		2,582	34		0	2,582-	34-
1988	226			0		0		0
1989								
1990								
1991								
1992								
1993								
1994								
1995								
1996								
1997								
1998	59,599			0		0		0
1999								
2000								
2001								
2002								
2003								
2004								
2005	16,143			0		0		0
2006	5,441			0		0		0
2007								
2008								
2009								
2010	11,017			0		0		0
2011								
2012								
2013								
2014								

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015							
2016							
TOTAL	100,984	2,582	3		0	2,582-	3-
THREE-YEAR MOVING AVERAGES							
74-76	233		0		0		0
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83	100		0		0		0
82-84	100		0		0		0
83-85	100		0		0		0
84-86							
85-87	2,520	861	34		0	861-	34-
86-88	2,595	861	33		0	861-	33-
87-89	2,595	861	33		0	861-	33-
88-90	75		0		0		0
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	19,866		0		0		0
97-99	19,866		0		0		0
98-00	19,866		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05	5,381		0		0		0
04-06	7,195		0		0		0
05-07	7,195		0		0		0
06-08	1,814		0		0		0
07-09							
08-10	3,672		0		0		0

CITIZENS ENERGY GROUP
GAS OPERATIONS

ACCOUNT 366.0 AND 366.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	3,672		0		0		0
10-12	3,672		0		0		0
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.0 AND 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	22,754	2,420	11	10,325	45	7,905	35
1962							
1963	29,792	4,097	14	6,650	22	2,553	9
1964	224		0		0		0
1965	2,187		0	314	14	314	14
1966	80,965	25,654	32		0	25,654-	32-
1967	4,737-	4,804-	101	392-	8	4,413	93-
1968	153,886		0		0		0
1969	38,059		0		0		0
1970							
1971	1,566		0		0		0
1972							
1973							
1974							
1975							
1976	14,014	916	7		0	916-	7-
1977							
1978							
1979	1,853		0		0		0
1980							
1981							
1982	1,579		0		0		0
1983							
1984	175,636		0		0		0
1985	123,826-		0		0		0
1986	86,800	15,775	18		0	15,775-	18-
1987	137,009		0	39,514	29	39,514	29
1988	6,673		0		0		0
1989	1,195		0		0		0
1990							
1991	102,192		0		0		0
1992							
1993	254,329		0		0		0
1994	14,919		0		0		0
1995	13,022		0		0		0
1996	392,268		0		0		0
1997							
1998	4,695,838		0		0		0
1999							
2000	22,244		0		0		0
2001	210,386		0		0		0
2002							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.0 AND 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003							
2004							
2005	96,580	33,363	35		0	33,363-	35-
2006							
2007	2,330		0		0		0
2008							
2009	3,914		0		0		0
2010	60,769		0		0		0
2011							
2012	20,779		0		0		0
2013							
2014							
2015	497,392		0		0		0
2016							
TOTAL	7,012,593	77,421	1	56,411	1	21,010-	0

THREE-YEAR MOVING AVERAGES

61-63	17,515	2,172	12	5,658	32	3,486	20
62-64	10,006	1,366	14	2,217	22	851	9
63-65	10,735	1,366	13	2,321	22	956	9
64-66	27,792	8,551	31	105	0	8,447-	30-
65-67	26,139	6,950	27	26-	0	6,976-	27-
66-68	76,705	6,950	9	131-	0	7,081-	9-
67-69	62,403	1,601-	3-	131-	0	1,471	2
68-70	63,982		0		0		0
69-71	13,208		0		0		0
70-72	522		0		0		0
71-73	522		0		0		0
72-74							
73-75							
74-76	4,671	305	7		0	305-	7-
75-77	4,671	305	7		0	305-	7-
76-78	4,671	305	7		0	305-	7-
77-79	618		0		0		0
78-80	618		0		0		0
79-81	618		0		0		0
80-82	526		0		0		0
81-83	526		0		0		0
82-84	59,072		0		0		0
83-85	17,270		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.0 AND 367.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	46,203	5,258	11		0	5,258-	11-
85-87	33,327	5,258	16	13,171	40	7,913	24
86-88	76,827	5,258	7	13,171	17	7,913	10
87-89	48,292		0	13,171	27	13,171	27
88-90	2,623		0		0		0
89-91	34,462		0		0		0
90-92	34,064		0		0		0
91-93	118,840		0		0		0
92-94	89,750		0		0		0
93-95	94,090		0		0		0
94-96	140,070		0		0		0
95-97	135,097		0		0		0
96-98	1,696,035		0		0		0
97-99	1,565,279		0		0		0
98-00	1,572,694		0		0		0
99-01	77,544		0		0		0
00-02	77,544		0		0		0
01-03	70,129		0		0		0
02-04							
03-05	32,193	11,121	35		0	11,121-	35-
04-06	32,193	11,121	35		0	11,121-	35-
05-07	32,970	11,121	34		0	11,121-	34-
06-08	777		0		0		0
07-09	2,081		0		0		0
08-10	21,561		0		0		0
09-11	21,561		0		0		0
10-12	27,183		0		0		0
11-13	6,926		0		0		0
12-14	6,926		0		0		0
13-15	165,797		0		0		0
14-16	165,797		0		0		0
FIVE-YEAR AVERAGE							
12-16	103,634		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1966	600		2 0		0	2-	0
1967							
1968							
1969							
1970							
1971	400		0		0		0
1972							
1973							
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981	3,013		0		0		0
1982							
1983	1,965		0		0		0
1984	40,871		0		0		0
1985							
1986	16,793		0		0		0
1987							
1988							
1989	1,712		0		0		0
1990	9,278		0		0		0
1991							
1992							
1993							
1994							
1995	223,537		0	45,000	20	45,000	20
1996							
1997							
1998	11,200		0		0		0
1999							
2000							
2001	5,333		0		0		0
2002							
2003							
2004	19,295		0		0		0
2005	117,715		0		0		0
2006							
2007							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008							
2009							
2010	2,863		0		0		0
2011	2,914		0		0		0
2012							
2013							
2014							
2015							
2016							
TOTAL	457,490		2 0	45,000	10	44,998	10

THREE-YEAR MOVING AVERAGES

66-68	200		1 0		0	1-	0
67-69							
68-70							
69-71	133		0		0		0
70-72	133		0		0		0
71-73	133		0		0		0
72-74							
73-75							
74-76							
75-77							
76-78							
77-79							
78-80							
79-81	1,004		0		0		0
80-82	1,004		0		0		0
81-83	1,659		0		0		0
82-84	14,279		0		0		0
83-85	14,279		0		0		0
84-86	19,221		0		0		0
85-87	5,598		0		0		0
86-88	5,598		0		0		0
87-89	571		0		0		0
88-90	3,663		0		0		0
89-91	3,663		0		0		0
90-92	3,093		0		0		0
91-93							
92-94							
93-95	74,512		0	15,000	20	15,000	20

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96	74,512		0	15,000	20	15,000	20
95-97	74,512		0	15,000	20	15,000	20
96-98	3,733		0		0		0
97-99	3,733		0		0		0
98-00	3,733		0		0		0
99-01	1,778		0		0		0
00-02	1,778		0		0		0
01-03	1,778		0		0		0
02-04	6,432		0		0		0
03-05	45,670		0		0		0
04-06	45,670		0		0		0
05-07	39,238		0		0		0
06-08							
07-09							
08-10	954		0		0		0
09-11	1,926		0		0		0
10-12	1,926		0		0		0
11-13	971		0		0		0
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	5,848		0		0		0
1976							
1977							
1978							
1979							
1980	10,605		0		0		0
1981							
1982							
1983							
1984							
1985	63,669		0	718	1	718	1
1986							
1987							
1988	1,670		0		0		0
1989	4,920		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	114,730		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005	927,764		0		0		0
2006	65,933		0		0		0
2007	41,830		0		0		0
2008							
2009							
2010							
2011	13,273		0		0		0
2012							
2013							
2014							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015							
2016							
TOTAL	1,250,242		0	718	0	718	0
THREE-YEAR MOVING AVERAGES							
75-77	1,949		0		0		0
76-78							
77-79							
78-80	3,535		0		0		0
79-81	3,535		0		0		0
80-82	3,535		0		0		0
81-83							
82-84							
83-85	21,223		0	239	1	239	1
84-86	21,223		0	239	1	239	1
85-87	21,223		0	239	1	239	1
86-88	557		0		0		0
87-89	2,197		0		0		0
88-90	2,197		0		0		0
89-91	1,640		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	38,243		0		0		0
97-99	38,243		0		0		0
98-00	38,243		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05	309,255		0		0		0
04-06	331,232		0		0		0
05-07	345,176		0		0		0
06-08	35,921		0		0		0
07-09	13,943		0		0		0
08-10							
09-11	4,424		0		0		0

CITIZENS ENERGY GROUP
GAS OPERATIONS

ACCOUNT 369.0 AND 369.1 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	4,424		0		0		0
11-13	4,424		0		0		0
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	10,569		0	435	4	435	4
1973							
1974							
1975							
1976							
1977	269		0		0		0
1978							
1979							
1980							
1981							
1982	1,000		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	5,999		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	46,438		0		0		0
2006							
2007							
2008							
2009							
2010							
2011	13,139		0		0		0
2012	7,577		0		0		0
2013							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
2016							
TOTAL	84,990		0	435	1	435	1
THREE-YEAR MOVING AVERAGES							
72-74	3,523		0	145	4	145	4
73-75							
74-76							
75-77	90		0		0		0
76-78	90		0		0		0
77-79	90		0		0		0
78-80							
79-81							
80-82	333		0		0		0
81-83	333		0		0		0
82-84	333		0		0		0
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96	2,000		0		0		0
95-97	2,000		0		0		0
96-98	2,000		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	15,479		0		0		0
04-06	15,479		0		0		0
05-07	15,479		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08							
07-09							
08-10							
09-11	4,380		0		0		0
10-12	6,905		0		0		0
11-13	6,905		0		0		0
12-14	2,526		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	1,515		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 376.1 THROUGH 376.7 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	82,488	2,910	4	17,258	21	14,348	17
1961	136,598	4,218	3	9,190	7	4,972	4
1962	95,379	2,892	3	2,093	2	798-	1-
1963	151,156	5,918	4	21,539	14	15,621	10
1964	196,706	2,465	1	7,282	4	4,817	2
1965	258,942	8,700	3	2,593	1	6,106-	2-
1966	326,840	18,513	6	18,083	6	430-	0
1967	510,500	54,912	11	4,786	1	50,125-	10-
1968	496,194	54,471	11	39,660	8	14,811-	3-
1969	370,573	87,880	24	7,512	2	80,368-	22-
1970	606,185	132,712	22	23,544	4	109,168-	18-
1971	429,568	93,684	22	4,745	1	88,940-	21-
1972	394,194	185,946	47	3,114	1	182,832-	46-
1973	330,636	77,282	23	214	0	77,068-	23-
1974	508,521	121,572	24	1,431	0	120,141-	24-
1975	573,631	221,618	39	1,319	0	220,299-	38-
1976	599,719	108,012	18	2,079	0	105,933-	18-
1977	502,542	121,006	24		0	121,006-	24-
1978	187,541	65,963	35		0	65,963-	35-
1979	232,023	130,415	56		0	130,415-	56-
1980	364,472	132,847	36		0	132,847-	36-
1981	262,432	188,171	72		0	188,171-	72-
1982	658,784	212,236	32		0	212,236-	32-
1983	364,055	190,079	52		0	190,079-	52-
1984	189,289	215,066	114		0	215,066-	114-
1985	585,037	120,568	21		0	120,568-	21-
1986	825,933	199,241	24	355	0	198,886-	24-
1987	555,805	164,004	30		0	164,004-	30-
1988	220,223	78,738	36		0	78,738-	36-
1989	977,813	421,197	43		0	421,197-	43-
1990	924,392	424,195	46		0	424,195-	46-
1991	497,618	328,282	66		0	328,282-	66-
1992	533,718	275,387	52		0	275,387-	52-
1993	288,389	279,283	97		0	279,283-	97-
1994	434,887	371,862	86		0	371,862-	86-
1995	710,036	220,704	31		0	220,704-	31-
1996	901,914	299,722	33		0	299,722-	33-
1997	446,227	333,542	75		0	333,542-	75-
1998	233,112	171,901	74		0	171,901-	74-
1999							
2000	632,482	300,234	47		0	300,234-	47-
2001	889,694	441,140	50		0	441,140-	50-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 376.1 THROUGH 376.7 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	384,176	140,819	37		0	140,819-	37-
2003	715,257	321,534	45		0	321,534-	45-
2004	290,048	221,707	76		0	221,707-	76-
2005	785,707	422,807	54		0	422,807-	54-
2006	139,688	150,335	108		0	150,335-	108-
2007	190,798	427,216	224		0	427,216-	224-
2008	408,515	252,281	62		0	252,281-	62-
2009	591,575	168,724	29		0	168,724-	29-
2010	2,732,403	142,928	5		0	142,928-	5-
2011	764,674	108,039	14		0	108,039-	14-
2012	804,573	79,598	10		0	79,598-	10-
2013	709,766	102,831	14		0	102,831-	14-
2014	599,753	41,792	7		0	41,792-	7-
2015	32,285	11,853	37		0	11,853-	37-
2016	226,775	30,672	14		0	30,672-	14-
TOTAL	27,862,245	9,492,628	34	166,798	1	9,325,830-	33-

THREE-YEAR MOVING AVERAGES

60-62	104,822	3,340	3	9,514	9	6,174	6
61-63	127,711	4,343	3	10,941	9	6,598	5
62-64	147,747	3,758	3	10,305	7	6,547	4
63-65	202,268	5,694	3	10,471	5	4,777	2
64-66	260,829	9,892	4	9,319	4	573-	0
65-67	365,427	27,375	7	8,487	2	18,887-	5-
66-68	444,511	42,632	10	20,843	5	21,789-	5-
67-69	459,089	65,754	14	17,320	4	48,435-	11-
68-70	490,984	91,688	19	23,572	5	68,116-	14-
69-71	468,776	104,759	22	11,934	3	92,825-	20-
70-72	476,649	137,448	29	10,468	2	126,980-	27-
71-73	384,800	118,971	31	2,691	1	116,280-	30-
72-74	411,117	128,267	31	1,586	0	126,681-	31-
73-75	470,929	140,157	30	988	0	139,169-	30-
74-76	560,624	150,401	27	1,610	0	148,791-	27-
75-77	558,631	150,212	27	1,133	0	149,079-	27-
76-78	429,934	98,327	23	693	0	97,634-	23-
77-79	307,369	105,795	34		0	105,795-	34-
78-80	261,346	109,742	42		0	109,742-	42-
79-81	286,309	150,478	53		0	150,478-	53-
80-82	428,562	177,751	41		0	177,751-	41-
81-83	428,424	196,829	46		0	196,829-	46-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 376.1 THROUGH 376.7 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	404,043	205,794	51		0	205,794-	51-
83-85	379,460	175,238	46		0	175,238-	46-
84-86	533,420	178,292	33	118	0	178,173-	33-
85-87	655,592	161,271	25	118	0	161,153-	25-
86-88	533,987	147,328	28	118	0	147,209-	28-
87-89	584,614	221,313	38		0	221,313-	38-
88-90	707,476	308,043	44		0	308,043-	44-
89-91	799,941	391,225	49		0	391,225-	49-
90-92	651,909	342,622	53		0	342,622-	53-
91-93	439,908	294,318	67		0	294,318-	67-
92-94	418,998	308,844	74		0	308,844-	74-
93-95	477,771	290,617	61		0	290,617-	61-
94-96	682,279	297,430	44		0	297,430-	44-
95-97	686,059	284,656	41		0	284,656-	41-
96-98	527,084	268,389	51		0	268,389-	51-
97-99	226,446	168,481	74		0	168,481-	74-
98-00	288,532	157,378	55		0	157,378-	55-
99-01	507,392	247,125	49		0	247,125-	49-
00-02	635,450	294,064	46		0	294,064-	46-
01-03	663,042	301,164	45		0	301,164-	45-
02-04	463,160	228,020	49		0	228,020-	49-
03-05	597,004	322,016	54		0	322,016-	54-
04-06	405,148	264,950	65		0	264,950-	65-
05-07	372,064	333,453	90		0	333,453-	90-
06-08	246,334	276,611	112		0	276,611-	112-
07-09	396,963	282,741	71		0	282,741-	71-
08-10	1,244,165	187,978	15		0	187,978-	15-
09-11	1,362,884	139,897	10		0	139,897-	10-
10-12	1,433,884	110,189	8		0	110,189-	8-
11-13	759,671	96,823	13		0	96,823-	13-
12-14	704,698	74,740	11		0	74,740-	11-
13-15	447,268	52,158	12		0	52,158-	12-
14-16	286,271	28,105	10		0	28,105-	10-
FIVE-YEAR AVERAGE							
12-16	474,631	53,349	11		0	53,349-	11-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	10,809	10	0	858	8	848	8
1961	10,800	10	0		0	10-	0
1962	10,814	10	0		0	10-	0
1963	18,514	10	0		0	10-	0
1964	21,685		0		0		0
1965	27,059		0		0		0
1966	28,775		0		0		0
1967	43,119	103,872	241		0	103,872-	241-
1968	37,154	176,303	475	14	0	176,289-	474-
1969	29,030	163,761	564		0	163,761-	564-
1970	30,415	165,779	545	184	1	165,595-	544-
1971	64,410	156,194	242		0	156,194-	242-
1972	195,829	182,095	93	284	0	181,810-	93-
1973	190,525	220,595	116	1,297	1	219,298-	115-
1974	129,937	192,112	148	19	0	192,093-	148-
1975	156,945	223,717	143		0	223,717-	143-
1976	150,837	230,700	153		0	230,700-	153-
1977	160,575	231,248	144		0	231,248-	144-
1978	208,511	369,697	177		0	369,697-	177-
1979	417,992	425,486	102		0	425,486-	102-
1980	385,911	423,657	110		0	423,657-	110-
1981	499,867	188,137	38		0	188,137-	38-
1982	636,600	335,374	53		0	335,374-	53-
1983	635,455	308,240	49		0	308,240-	49-
1984	746,055	452,689	61		0	452,689-	61-
1985	908,012	359,893	40		0	359,893-	40-
1986	822,194	501,012	61		0	501,012-	61-
1987	1,274,197	367,579	29		0	367,579-	29-
1988	1,024,709	340,214	33		0	340,214-	33-
1989	1,181,117	336,493	28		0	336,493-	28-
1990	1,371,113	458,403	33		0	458,403-	33-
1991	1,751,584	440,536	25		0	440,536-	25-
1992	1,540,937	309,122	20		0	309,122-	20-
1993	1,402,795	299,026	21		0	299,026-	21-
1994	1,048,985	255,098	24		0	255,098-	24-
1995	1,239,889	225,093	18		0	225,093-	18-
1996	1,040,413	229,209	22		0	229,209-	22-
1997	1,140,422	257,106	23		0	257,106-	23-
1998	769,945	171,404	22		0	171,404-	22-
1999							
2000	614,476	252,661	41		0	252,661-	41-
2001	577,718	275,445	48		0	275,445-	48-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	407,307	415,982	102		0	415,982-	102-
2003	638,865	174,437	27		0	174,437-	27-
2004	372,739	236,474	63		0	236,474-	63-
2005	528,943	238,787	45		0	238,787-	45-
2006	582,876	389,392	67		0	389,392-	67-
2007	795,321	276,514	35		0	276,514-	35-
2008	851,198	370,923	44		0	370,923-	44-
2009	728,536	307,691	42		0	307,691-	42-
2010	1,356,194	521,934	38		0	521,934-	38-
2011	1,097,223	598,561	55		0	598,561-	55-
2012	1,310,191	616,008	47		0	616,008-	47-
2013	977,459	482,194	49		0	482,194-	49-
2014	727,622	348,679	48		0	348,679-	48-
2015	1,069,435	437,211	41		0	437,211-	41-
2016	536,060	427,757	80		0	427,757-	80-
TOTAL	34,536,102	15,470,535	45	2,656	0	15,467,879-	45-

THREE-YEAR MOVING AVERAGES

60-62	10,808	10	0	286	3	276	3
61-63	13,376	10	0		0	10-	0
62-64	17,004	7	0		0	7-	0
63-65	22,420	3	0		0	3-	0
64-66	25,840		0		0		0
65-67	32,984	34,624	105		0	34,624-	105-
66-68	36,349	93,392	257	5	0	93,387-	257-
67-69	36,434	147,979	406	5	0	147,974-	406-
68-70	32,200	168,614	524	66	0	168,548-	523-
69-71	41,285	161,911	392	61	0	161,850-	392-
70-72	96,885	168,023	173	156	0	167,866-	173-
71-73	150,255	186,295	124	527	0	185,768-	124-
72-74	172,097	198,267	115	533	0	197,734-	115-
73-75	159,136	212,142	133	439	0	211,703-	133-
74-76	145,906	215,510	148	6	0	215,503-	148-
75-77	156,119	228,555	146		0	228,555-	146-
76-78	173,308	277,215	160		0	277,215-	160-
77-79	262,360	342,143	130		0	342,143-	130-
78-80	337,472	406,280	120		0	406,280-	120-
79-81	434,590	345,760	80		0	345,760-	80-
80-82	507,459	315,723	62		0	315,723-	62-
81-83	590,640	277,250	47		0	277,250-	47-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 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							
82-84	672,703	365,434	54		0	365,434-	54-
83-85	763,174	373,608	49		0	373,608-	49-
84-86	825,420	437,865	53		0	437,865-	53-
85-87	1,001,468	409,495	41		0	409,495-	41-
86-88	1,040,367	402,935	39		0	402,935-	39-
87-89	1,160,008	348,095	30		0	348,095-	30-
88-90	1,192,313	378,370	32		0	378,370-	32-
89-91	1,434,605	411,811	29		0	411,811-	29-
90-92	1,554,545	402,687	26		0	402,687-	26-
91-93	1,565,106	349,561	22		0	349,561-	22-
92-94	1,330,906	287,749	22		0	287,749-	22-
93-95	1,230,557	259,739	21		0	259,739-	21-
94-96	1,109,762	236,467	21		0	236,467-	21-
95-97	1,140,241	237,136	21		0	237,136-	21-
96-98	983,593	219,240	22		0	219,240-	22-
97-99	636,789	142,837	22		0	142,837-	22-
98-00	461,474	141,355	31		0	141,355-	31-
99-01	397,398	176,035	44		0	176,035-	44-
00-02	533,167	314,696	59		0	314,696-	59-
01-03	541,297	288,621	53		0	288,621-	53-
02-04	472,970	275,631	58		0	275,631-	58-
03-05	513,516	216,566	42		0	216,566-	42-
04-06	494,853	288,218	58		0	288,218-	58-
05-07	635,713	301,564	47		0	301,564-	47-
06-08	743,132	345,610	47		0	345,610-	47-
07-09	791,685	318,376	40		0	318,376-	40-
08-10	978,643	400,183	41		0	400,183-	41-
09-11	1,060,651	476,062	45		0	476,062-	45-
10-12	1,254,536	578,834	46		0	578,834-	46-
11-13	1,128,291	565,588	50		0	565,588-	50-
12-14	1,005,091	482,294	48		0	482,294-	48-
13-15	924,839	422,695	46		0	422,695-	46-
14-16	777,706	404,549	52		0	404,549-	52-
FIVE-YEAR AVERAGE							
12-16	924,153	462,370	50		0	462,370-	50-

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	26,971		0	1,592	6	1,592	6
1961	62,482		0	4,939	8	4,939	8
1962	64,241		0	4,427	7	4,427	7
1963	81,153		0	6,696	8	6,696	8
1964	98,939		0	7,211	7	7,211	7
1965	56,657		0	7,585	13	7,585	13
1966	103,127		0	7,442	7	7,442	7
1967	104,446		0	8,671	8	8,671	8
1968	188,715	618	0	22,181	12	21,564	11
1969	225,014		0	14,064	6	14,064	6
1970	329,701	4,961	2	26,007	8	21,047	6
1971	312,108	4,893	2	32,440	10	27,548	9
1972	298,218	4,842	2	26,367	9	21,525	7
1973	278,555	1,191	0	44,898	16	43,706	16
1974	292,656	1,217	0	30,199	10	28,982	10
1975	224,091	3,448	2	34,931	16	31,483	14
1976	249,593	1,318	1	59,703	24	58,385	23
1977	99,843	524	1	11,004	11	10,481	10
1978	44,301		0	7,816	18	7,816	18
1979	135,945	463	0	23,235	17	22,772	17
1980	125,041	599	0	33,902	27	33,303	27
1981	177,018	65	0	8,530	5	8,465	5
1982	210,603		0	59,076	28	59,076	28
1983	161,760		0	8,298	5	8,298	5
1984	82,249		0	3,178	4	3,178	4
1985	201,344		0	9,480	5	9,480	5
1986	187,160		0		0		0
1987	192,496		0		0		0
1988	152,003	71	0		0	71-	0
1989	615,873		0		0		0
1990	213,563		0		0		0
1991	285,628		0		0		0
1992	228,246		0		0		0
1993	394,763		0		0		0
1994	511,225		0	29,030	6	29,030	6
1995	628,390		0	27,340	4	27,340	4
1996	677,664		0	4,963	1	4,963	1
1997	584,196	615	0		0	615-	0
1998	1,002,602	1,758	0		0	1,758-	0
1999							
2000	342,034		0	2,289	1	2,289	1
2001	685,579		0	808	0	808	0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	307,325		0		0		0
2003	794,666		0		0		0
2004	2,847,219		0		0		0
2005	2,773,338		0		0		0
2006	449,399		0		0		0
2007	361,570		0		0		0
2008	377,312		0		0		0
2009	345,491		0		0		0
2010	388,225		0		0		0
2011	216,458		0		0		0
2012	206,065		0		0		0
2013	285,804		0		0		0
2014	269,278		0		0		0
2015	357,989		0		0		0
2016	192,083		0		0		0
TOTAL	21,108,413	26,581	0	568,305	3	541,723	3

THREE-YEAR MOVING AVERAGES

60-62	51,231		0	3,653	7	3,653	7
61-63	69,292		0	5,354	8	5,354	8
62-64	81,444		0	6,111	8	6,111	8
63-65	78,916		0	7,164	9	7,164	9
64-66	86,241		0	7,413	9	7,413	9
65-67	88,077		0	7,900	9	7,900	9
66-68	132,096	206	0	12,765	10	12,559	10
67-69	172,725	206	0	14,972	9	14,766	9
68-70	247,810	1,859	1	20,751	8	18,892	8
69-71	288,941	3,284	1	24,171	8	20,886	7
70-72	313,342	4,899	2	28,272	9	23,373	7
71-73	296,293	3,642	1	34,568	12	30,926	10
72-74	289,809	2,417	1	33,821	12	31,405	11
73-75	265,101	1,952	1	36,676	14	34,724	13
74-76	255,447	1,994	1	41,611	16	39,617	16
75-77	191,176	1,763	1	35,213	18	33,450	17
76-78	131,246	614	0	26,174	20	25,561	19
77-79	93,363	329	0	14,018	15	13,690	15
78-80	101,762	354	0	21,651	21	21,297	21
79-81	146,001	375	0	21,889	15	21,513	15
80-82	170,887	221	0	33,836	20	33,615	20
81-83	183,127	22	0	25,301	14	25,280	14

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNTS 381.0 THROUGH 384.0 METERS AND HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	151,537		0	23,517	16	23,517	16
83-85	148,451		0	6,985	5	6,985	5
84-86	156,918		0	4,219	3	4,219	3
85-87	193,667		0	3,160	2	3,160	2
86-88	177,220	24	0		0	24-	0
87-89	320,124	24	0		0	24-	0
88-90	327,146	24	0		0	24-	0
89-91	371,688		0		0		0
90-92	242,479		0		0		0
91-93	302,879		0		0		0
92-94	378,078		0	9,677	3	9,677	3
93-95	511,459		0	18,790	4	18,790	4
94-96	605,760		0	20,444	3	20,444	3
95-97	630,083	205	0	10,768	2	10,563	2
96-98	754,821	791	0	1,654	0	863	0
97-99	528,933	791	0		0	791-	0
98-00	448,212	586	0	763	0	177	0
99-01	342,537		0	1,032	0	1,032	0
00-02	444,979		0	1,032	0	1,032	0
01-03	595,857		0	269	0	269	0
02-04	1,316,403		0		0		0
03-05	2,138,408		0		0		0
04-06	2,023,319		0		0		0
05-07	1,194,769		0		0		0
06-08	396,093		0		0		0
07-09	361,457		0		0		0
08-10	370,343		0		0		0
09-11	316,725		0		0		0
10-12	270,250		0		0		0
11-13	236,109		0		0		0
12-14	253,716		0		0		0
13-15	304,357		0		0		0
14-16	273,117		0		0		0
FIVE-YEAR AVERAGE							
12-16	262,244		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	5,962		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012	282,364		0		0		0
2013							
2014							
2015							
2016							
TOTAL	288,326		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	1,987		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12	94,121		0		0		0
11-13	94,121		0		0		0
12-14	94,121		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	56,473		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1960		882		148		734-	
1961							
1962				10,010		10,010	
1963		311				311-	
1964	13,955	52	0	867	6	815	6
1965	6,339		0		0		0
1966	7,368		0		0		0
1967	55		0		0		0
1968	2,226	182	8		0	182-	8-
1969	102-		0		0		0
1970	64,367		0		0		0
1971							
1972							
1973							
1974	1,824		0		0		0
1975							
1976							
1977	124,705	717	1		0	717-	1-
1978							
1979							
1980							
1981							
1982							
1983	55,410		0	37,500	68	37,500	68
1984							
1985	55,410-		0	37,500-	68	37,500-	68
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002							
2003							
2004							
2005	2,318		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	223,056	2,144	1	11,025	5	8,881	4

THREE-YEAR MOVING AVERAGES

60-62		294		3,386		3,092	
61-63		104		3,337		3,233	
62-64	4,652	121	3	3,626	78	3,505	75
63-65	6,764	121	2	289	4	168	2
64-66	9,221	17	0	289	3	272	3
65-67	4,587		0		0		0
66-68	3,217	61	2		0	61-	2-
67-69	727	61	8		0	61-	8-
68-70	22,164	61	0		0	61-	0
69-71	21,422		0		0		0
70-72	21,456		0		0		0
71-73							
72-74	608		0		0		0
73-75	608		0		0		0
74-76	608		0		0		0
75-77	41,568	239	1		0	239-	1-
76-78	41,568	239	1		0	239-	1-
77-79	41,568	239	1		0	239-	1-
78-80							
79-81							
80-82							
81-83	18,470		0	12,500	68	12,500	68

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	18,470		0	12,500	68	12,500	68
83-85							
84-86	18,470-		0	12,500-	68	12,500-	68
85-87	18,470-		0	12,500-	68	12,500-	68
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	773		0		0		0
04-06	773		0		0		0
05-07	773		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1960	792	180	23	550	69	370	47
1961							
1962							
1963	5,973		0		0		0
1964				122-		122-	
1965	6,602	677	10		0	677-	10-
1966	1,910	274	14		0	274-	14-
1967							
1968	2,090		0		0		0
1969							
1970	325		0		0		0
1971	37,890		0		0		0
1972	10,137		0		0		0
1973	6,125		0		0		0
1974	7,075		0		0		0
1975	3,158		0	100	3	100	3
1976	2,462		0	70	3	70	3
1977	25,000	916	4	1,165	5	249	1
1978	3,600		0		0		0
1979	1,500		0		0		0
1980	12,679		0		0		0
1981							
1982	15,849		0	351	2	351	2
1983							
1984	14,051		0		0		0
1985	66,259		0		0		0
1986							
1987	1,253		0		0		0
1988							
1989	769,416		0		0		0
1990	485,564	61,202	13		0	61,202-	13-
1991	1,117		0		0		0
1992							
1993							
1994							
1995							
1996	45,766		0		0		0
1997	14,776		0		0		0
1998	20,923		0	2	0	2	0
1999							
2000							
2001	148,117		0		0		0

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	78,737		0		0		0
2003							
2004							
2005	178,314		0		0		0
2006	940,146		0		0		0
2007							
2008	762,602		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	3,670,209	63,249	2	2,116	0	61,132-	2-

THREE-YEAR MOVING AVERAGES

60-62	264	60	23	183	69	123	47
61-63	1,991		0		0		0
62-64	1,991		0	41-	2-	41-	2-
63-65	4,192	226	5	41-	1-	266-	6-
64-66	2,837	317	11	41-	1-	358-	13-
65-67	2,837	317	11		0	317-	11-
66-68	1,333	91	7		0	91-	7-
67-69	697		0		0		0
68-70	805		0		0		0
69-71	12,738		0		0		0
70-72	16,117		0		0		0
71-73	18,051		0		0		0
72-74	7,779		0		0		0
73-75	5,452		0	33	1	33	1
74-76	4,232		0	57	1	57	1
75-77	10,207	305	3	445	4	140	1
76-78	10,354	305	3	412	4	106	1
77-79	10,033	305	3	388	4	83	1
78-80	5,926		0		0		0
79-81	4,726		0		0		0
80-82	9,509		0	117	1	117	1
81-83	5,283		0	117	2	117	2

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	9,967		0	117	1	117	1
83-85	26,770		0		0		0
84-86	26,770		0		0		0
85-87	22,504		0		0		0
86-88	418		0		0		0
87-89	256,890		0		0		0
88-90	418,327	20,401	5		0	20,401-	5-
89-91	418,699	20,401	5		0	20,401-	5-
90-92	162,227	20,401	13		0	20,401-	13-
91-93	372		0		0		0
92-94							
93-95							
94-96	15,255		0		0		0
95-97	20,181		0		0		0
96-98	27,155		0	1	0	1	0
97-99	11,900		0	1	0	1	0
98-00	6,974		0	1	0	1	0
99-01	49,372		0		0		0
00-02	75,618		0		0		0
01-03	75,618		0		0		0
02-04	26,246		0		0		0
03-05	59,438		0		0		0
04-06	372,820		0		0		0
05-07	372,820		0		0		0
06-08	567,583		0		0		0
07-09	254,201		0		0		0
08-10	254,201		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	24,909		0	5,223	21	5,223	21
1961	28,710		0	4,563	16	4,563	16
1962	84,565		0	19,906	24	19,906	24
1963	95,104		0	17,234	18	17,234	18
1964	89,396		0	22,539	25	22,539	25
1965	177,504		0	20,401	11	20,401	11
1966	199,635	686	0	30,191	15	29,504	15
1967	122,744		0	18,825	15	18,825	15
1968	91,011		0	25,756	28	25,756	28
1969	142,485		0	28,554	20	28,554	20
1970	165,919		0	21,684	13	21,684	13
1971	199,139		0	35,491	18	35,491	18
1972	180,378		0	30,262	17	30,262	17
1973	150,198		0	31,299	21	31,299	21
1974	140,581		0	27,348	19	27,348	19
1975	127,047		0	26,089	21	26,089	21
1976	165,266		0	42,031	25	42,031	25
1977	261,976		0	53,668	20	53,668	20
1978	186,726		0	109,525	59	109,525	59
1979	221,827		0	47,493	21	47,493	21
1980	253,400		0	40,550	16	40,550	16
1981	142,244		0	25,342	18	25,342	18
1982	394,510		0	96,814	25	96,814	25
1983	252,560		0	62,982	25	62,982	25
1984	170,104		0	86,945	51	86,945	51
1985	505,603		0	122,584	24	122,584	24
1986	717,375		0	176,976	25	176,976	25
1987	306,299		0	63,278	21	63,278	21
1988	238,064		0	41,616	17	41,616	17
1989	340,150		0	60,032	18	60,032	18
1990	393,585		0	55,565	14	55,565	14
1991	394,181		0	71,140	18	71,140	18
1992	573,740		0	126,220	22	126,220	22
1993	390,839		0	89,389	23	89,389	23
1994	433,174		0	90,400	21	90,400	21
1995	1,310,947		0	356,785	27	356,785	27
1996	63,615		0	9,263	15	9,263	15
1997	432,841		0	81,387	19	81,387	19
1998	1,669,214		0	392,593	24	392,593	24
1999							
2000	272,904		0	55,856	20	55,856	20
2001	961,411		0	189,610	20	189,610	20

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	67,715		0		0		0
2003	1,510,478		0	260,817	17	260,817	17
2004	620,815		0	73,712	12	73,712	12
2005	1,096,248		0	60,070	5	60,070	5
2006	853,529		0	72,222-	8-	72,222-	8-
2007	295,280		0		0		0
2008	430,842		0	114,960	27	114,960	27
2009	1,278,825		0	63,622	5	63,622	5
2010	886,486		0	130,960	15	130,960	15
2011	60,017		0		0		0
2012	590,776		0	118,935	20	118,935	20
2013	1,011,700		0		0		0
2014							
2015	1,073,372		0	335,791	31	335,791	31
2016	1,235,537		0	174,355	14	174,355	14
TOTAL	24,083,502	686	0	4,174,407	17	4,173,721	17

THREE-YEAR MOVING AVERAGES

60-62	46,061		0	9,897	21	9,897	21
61-63	69,460		0	13,901	20	13,901	20
62-64	89,688		0	19,893	22	19,893	22
63-65	120,668		0	20,058	17	20,058	17
64-66	155,511	229	0	24,377	16	24,148	16
65-67	166,627	229	0	23,139	14	22,910	14
66-68	137,797	229	0	24,924	18	24,695	18
67-69	118,747		0	24,378	21	24,378	21
68-70	133,139		0	25,331	19	25,331	19
69-71	169,181		0	28,576	17	28,576	17
70-72	181,812		0	29,145	16	29,145	16
71-73	176,572		0	32,350	18	32,350	18
72-74	157,053		0	29,636	19	29,636	19
73-75	139,276		0	28,245	20	28,245	20
74-76	144,298		0	31,822	22	31,822	22
75-77	184,763		0	40,596	22	40,596	22
76-78	204,656		0	68,408	33	68,408	33
77-79	223,510		0	70,229	31	70,229	31
78-80	220,651		0	65,856	30	65,856	30
79-81	205,824		0	37,795	18	37,795	18
80-82	263,385		0	54,235	21	54,235	21
81-83	263,105		0	61,713	23	61,713	23

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	272,391		0	82,247	30	82,247	30
83-85	309,422		0	90,837	29	90,837	29
84-86	464,361		0	128,835	28	128,835	28
85-87	509,759		0	120,946	24	120,946	24
86-88	420,579		0	93,957	22	93,957	22
87-89	294,838		0	54,975	19	54,975	19
88-90	323,933		0	52,404	16	52,404	16
89-91	375,972		0	62,246	17	62,246	17
90-92	453,835		0	84,308	19	84,308	19
91-93	452,920		0	95,583	21	95,583	21
92-94	465,918		0	102,003	22	102,003	22
93-95	711,654		0	178,858	25	178,858	25
94-96	602,579		0	152,149	25	152,149	25
95-97	602,468		0	149,145	25	149,145	25
96-98	721,890		0	161,081	22	161,081	22
97-99	700,685		0	157,993	23	157,993	23
98-00	647,372		0	149,483	23	149,483	23
99-01	411,438		0	81,822	20	81,822	20
00-02	434,010		0	81,822	19	81,822	19
01-03	846,535		0	150,142	18	150,142	18
02-04	733,003		0	111,510	15	111,510	15
03-05	1,075,847		0	131,533	12	131,533	12
04-06	856,864		0	20,520	2	20,520	2
05-07	748,352		0	4,051-	1-	4,051-	1-
06-08	526,550		0	14,246	3	14,246	3
07-09	668,315		0	59,527	9	59,527	9
08-10	865,384		0	103,181	12	103,181	12
09-11	741,776		0	64,861	9	64,861	9
10-12	512,426		0	83,298	16	83,298	16
11-13	554,164		0	39,645	7	39,645	7
12-14	534,159		0	39,645	7	39,645	7
13-15	695,024		0	111,930	16	111,930	16
14-16	769,636		0	170,049	22	170,049	22
FIVE-YEAR AVERAGE							
12-16	782,277		0	125,816	16	125,816	16

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1960	11,453		0	6,283	55	6,283	55
1961	22,470		0	3,550	16	3,550	16
1962	38,859		0	11,915	31	11,915	31
1963							
1964	37,286		0	14,389	39	14,389	39
1965	27,843		0	3,550	13	3,550	13
1966	37,405		0	14,225	38	14,225	38
1967	104,988		0	34,070	32	34,070	32
1968	93,742		0	49,289	53	49,289	53
1969	80,032		0	38,850	49	38,850	49
1970	53,668		0	20,589	38	20,589	38
1971	51,651		0	11,450	22	11,450	22
1972	44,249		0	20,788	47	20,788	47
1973	90,182		0	14,376	16	14,376	16
1974	243,923		0	94,340	39	94,340	39
1975	138,964		0	20,501	15	20,501	15
1976	94,888		0	28,350	30	28,350	30
1977	89,606		0	45,033	50	45,033	50
1978	108,633		0	36,972	34	36,972	34
1979	64,830		0	12,870	20	12,870	20
1980	151,009		0	46,843	31	46,843	31
1981	196,741		0	42,475	22	42,475	22
1982	180,191		0	20,278	11	20,278	11
1983	48,648		0	14,105	29	14,105	29
1984	55,803		0	32,680	59	32,680	59
1985	179,770		0	56,821	32	56,821	32
1986	236,463		0	71,082	30	71,082	30
1987	60,237		0	27,135	45	27,135	45
1988	35,689		0	9,080	25	9,080	25
1989	3,300		0		0		0
1990	113,553		0	30,700	27	30,700	27
1991							
1992	34,705		0	10,640	31	10,640	31
1993	31,112		0	9,625	31	9,625	31
1994	142,178		0	51,175	36	51,175	36
1995	235,184		0	81,320	35	81,320	35
1996	36,020		0		0		0
1997							
1998	181,720		0	48,700	27	48,700	27
1999							
2000	105,385		0	45,150	43	45,150	43
2001	122,086		0	38,235	31	38,235	31

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002							
2003	139,062		0	14,230	10	14,230	10
2004	33,409		0	7,702	23	7,702	23
2005	342,202		0	3,965	1	3,965	1
2006	15,198		0	1,400-	9-	1,400-	9-
2007	5,810		0		0		0
2008							
2009	25,942		0	8,045	31	8,045	31
2010				1,530		1,530	
2011							
2012	93,827		0		0		0
2013	54,548		0		0		0
2014							
2015	80,972		0	45,035	56	45,035	56
2016	160,689		0	65,610	41	65,610	41
TOTAL	4,536,123		0	1,262,151	28	1,262,151	28

THREE-YEAR MOVING AVERAGES

60-62	24,261	0	7,249	30	7,249	30
61-63	20,443	0	5,155	25	5,155	25
62-64	25,381	0	8,768	35	8,768	35
63-65	21,709	0	5,980	28	5,980	28
64-66	34,178	0	10,721	31	10,721	31
65-67	56,745	0	17,282	30	17,282	30
66-68	78,712	0	32,528	41	32,528	41
67-69	92,921	0	40,736	44	40,736	44
68-70	75,814	0	36,242	48	36,242	48
69-71	61,784	0	23,630	38	23,630	38
70-72	49,856	0	17,609	35	17,609	35
71-73	62,028	0	15,538	25	15,538	25
72-74	126,118	0	43,168	34	43,168	34
73-75	157,689	0	43,072	27	43,072	27
74-76	159,258	0	47,730	30	47,730	30
75-77	107,819	0	31,295	29	31,295	29
76-78	97,709	0	36,785	38	36,785	38
77-79	87,690	0	31,625	36	31,625	36
78-80	108,157	0	32,228	30	32,228	30
79-81	137,527	0	34,063	25	34,063	25
80-82	175,980	0	36,532	21	36,532	21
81-83	141,860	0	25,619	18	25,619	18

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	94,881		0	22,354	24	22,354	24
83-85	94,740		0	34,535	36	34,535	36
84-86	157,345		0	53,528	34	53,528	34
85-87	158,823		0	51,679	33	51,679	33
86-88	110,796		0	35,766	32	35,766	32
87-89	33,076		0	12,072	36	12,072	36
88-90	50,848		0	13,260	26	13,260	26
89-91	38,951		0	10,233	26	10,233	26
90-92	49,419		0	13,780	28	13,780	28
91-93	21,939		0	6,755	31	6,755	31
92-94	69,332		0	23,813	34	23,813	34
93-95	136,158		0	47,373	35	47,373	35
94-96	137,794		0	44,165	32	44,165	32
95-97	90,401		0	27,107	30	27,107	30
96-98	72,580		0	16,233	22	16,233	22
97-99	60,573		0	16,233	27	16,233	27
98-00	95,702		0	31,283	33	31,283	33
99-01	75,824		0	27,795	37	27,795	37
00-02	75,824		0	27,795	37	27,795	37
01-03	87,049		0	17,488	20	17,488	20
02-04	57,490		0	7,311	13	7,311	13
03-05	171,557		0	8,632	5	8,632	5
04-06	130,270		0	3,422	3	3,422	3
05-07	121,070		0	855	1	855	1
06-08	7,003		0	467-	7-	467-	7-
07-09	10,584		0	2,682	25	2,682	25
08-10	8,647		0	3,192	37	3,192	37
09-11	8,647		0	3,192	37	3,192	37
10-12	31,276		0	510	2	510	2
11-13	49,458		0		0		0
12-14	49,458		0		0		0
13-15	45,173		0	15,012	33	15,012	33
14-16	80,554		0	36,882	46	36,882	46
FIVE-YEAR AVERAGE							
12-16	78,007		0	22,129	28	22,129	28

THERMAL - STEAM

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	20,920		0		0		0
2003							
2004							
2005	193,215		0		0		0
2006	3,583		0		0		0
2007	6,549		0		0		0
2008	10,289		0		0		0
2009	128		0		0		0
2010	66,860		0		0		0
2011	51,967		0		0		0
2012	29,276		0		0		0
2013	7,032		0		0		0
2014							
2015	42,389		0		0		0
2016							
TOTAL	432,208		0		0		0

THREE-YEAR MOVING AVERAGES

02-04	6,973		0		0		0
03-05	64,405		0		0		0
04-06	65,599		0		0		0
05-07	67,782		0		0		0
06-08	6,807		0		0		0
07-09	5,656		0		0		0
08-10	25,759		0		0		0
09-11	39,652		0		0		0
10-12	49,368		0		0		0
11-13	29,425		0		0		0
12-14	12,103		0		0		0
13-15	16,474		0		0		0
14-16	14,130		0		0		0

FIVE-YEAR AVERAGE

12-16	15,739		0		0		0
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	14,702		0		0		0
2002							
2003	4,361		0		0		0
2004	186,773		0		0		0
2005	397,927		0		0		0
2006	8,721		0		0		0
2007	464,780		0		0		0
2008	69,770		0		0		0
2009	8,267		0		0		0
2010	317,913		0		0		0
2011	361,844		0		0		0
2012	212,417		0		0		0
2013	35,996		0		0		0
2014	21,681	9,195-	42-		0	9,195	42
2015	153,854		0		0		0
2016	286,180		0		0		0
TOTAL	2,545,186	9,195-	0		0	9,195	0

THREE-YEAR MOVING AVERAGES

01-03	6,355		0		0		0
02-04	63,712		0		0		0
03-05	196,354		0		0		0
04-06	197,807		0		0		0
05-07	290,476		0		0		0
06-08	181,090		0		0		0
07-09	180,939		0		0		0
08-10	131,984		0		0		0
09-11	229,342		0		0		0
10-12	297,391		0		0		0
11-13	203,419		0		0		0
12-14	90,031	3,065-	3-		0	3,065	3
13-15	70,510	3,065-	4-		0	3,065	4
14-16	153,905	3,065-	2-		0	3,065	2

FIVE-YEAR AVERAGE

12-16	142,025	1,839-	1-		0	1,839	1
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 314.0 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	433		0		0		0
2005	17,760		0		0		0
2006	4,038		0		0		0
2007	1,850		0		0		0
2008	421		0		0		0
2009							
2010	468		0		0		0
2011	4,277		0		0		0
2012							
2013							
2014	1,505		0	45	3	45	3
2015							
2016							
TOTAL	30,753		0	45	0	45	0

THREE-YEAR MOVING AVERAGES

04-06	7,411		0		0		0
05-07	7,883		0		0		0
06-08	2,103		0		0		0
07-09	757		0		0		0
08-10	296		0		0		0
09-11	1,582		0		0		0
10-12	1,582		0		0		0
11-13	1,426		0		0		0
12-14	502		0	15	3	15	3
13-15	502		0	15	3	15	3
14-16	502		0	15	3	15	3

FIVE-YEAR AVERAGE

12-16	301		0	9	3	9	3
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	115		0		0		0
2005	25,095		0		0		0
2006							
2007							
2008	1,255		0		0		0
2009	739		0		0		0
2010	12,476		0		0		0
2011	5,282		0		0		0
2012	17,553		0		0		0
2013							
2014	32,031		0		0		0
2015							
2016		27,080				27,080-	
TOTAL	94,545	27,080	29		0	27,080-	29-

THREE-YEAR MOVING AVERAGES

04-06	8,403		0		0		0
05-07	8,365		0		0		0
06-08	418		0		0		0
07-09	665		0		0		0
08-10	4,823		0		0		0
09-11	6,166		0		0		0
10-12	11,770		0		0		0
11-13	7,611		0		0		0
12-14	16,528		0		0		0
13-15	10,677		0		0		0
14-16	10,677	9,027	85		0	9,027-	85-

FIVE-YEAR AVERAGE

12-16	9,917	5,416	55		0	5,416-	55-
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	8,688		0		0		0
2006							
2007							
2008							
2009							
2010							
2011	30,729		0		0		0
2012	4,731		0		0		0
2013	2,485		0		0		0
2014							
2015	5,894		0		0		0
2016	9,928		0		0		0
TOTAL	62,455		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	2,896		0		0		0
06-08							
07-09							
08-10							
09-11	10,243		0		0		0
10-12	11,820		0		0		0
11-13	12,648		0		0		0
12-14	2,405		0		0		0
13-15	2,793		0		0		0
14-16	5,274		0		0		0
FIVE-YEAR AVERAGE							
12-16	4,608		0		0		0

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 366.0 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	4,203		0		0		0
2004	363		0		0		0
2005	219,657		0		0		0
2006	21,192		0		0		0
2007	6,719		0		0		0
2008	36,800		0		0		0
2009	59,234		0		0		0
2010	20,607		0		0		0
2011	56,436		0		0		0
2012	97,090		0		0		0
2013	9,941		0		0		0
2014	88,155		0		0		0
2015							
2016							
TOTAL	620,396		0		0		0

THREE-YEAR MOVING AVERAGES

03-05	74,741		0		0		0
04-06	80,404		0		0		0
05-07	82,523		0		0		0
06-08	21,571		0		0		0
07-09	34,251		0		0		0
08-10	38,881		0		0		0
09-11	45,426		0		0		0
10-12	58,044		0		0		0
11-13	54,489		0		0		0
12-14	65,062		0		0		0
13-15	32,699		0		0		0
14-16	29,385		0		0		0

FIVE-YEAR AVERAGE

12-16	39,037		0		0		0
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 369.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	1,200		0		0		0
2005	53,763		0		0		0
2006	23,611		0		0		0
2007							
2008							
2009	549		0		0		0
2010	3,364		0		0		0
2011	19,861		0		0		0
2012	229		0		0		0
2013							
2014							
2015							
2016							
TOTAL	102,576		0		0		0

THREE-YEAR MOVING AVERAGES

04-06	26,191		0		0		0
05-07	25,791		0		0		0
06-08	7,870		0		0		0
07-09	183		0		0		0
08-10	1,304		0		0		0
09-11	7,924		0		0		0
10-12	7,818		0		0		0
11-13	6,697		0		0		0
12-14	76		0		0		0
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16	46		0		0		0
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 370.0 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	17,082		0		0		0
2006							
2007							
2008	1,062		0		0		0
2009							
2010							
2011	2,039		0		0		0
2012	5,800		0		0		0
2013							
2014							
2015							
2016							
TOTAL	25,984		0		0		0

THREE-YEAR MOVING AVERAGES

05-07	5,694		0		0		0
06-08	354		0		0		0
07-09	354		0		0		0
08-10	354		0		0		0
09-11	680		0		0		0
10-12	2,613		0		0		0
11-13	2,613		0		0		0
12-14	1,933		0		0		0
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16	1,160		0		0		0
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 392.0 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	16,421		0		0		0
2008	14,167		0	2,120	15	2,120	15
2009	6,139		0	6,793	111	6,793	111
2010							
2011							
2012	4,623		0	14,025	303	14,025	303
2013	2,598		0		0		0
2014		13,904		15,604		1,700	
2015	37,765		0	27,985	74	27,985	74
2016	58,753		0	23,696	40	23,696	40
TOTAL	140,467	13,904	10	90,223	64	76,319	54

THREE-YEAR MOVING AVERAGES

07-09	12,243		0	2,971	24	2,971	24
08-10	6,769		0	2,971	44	2,971	44
09-11	2,046		0	2,264	111	2,264	111
10-12	1,541		0	4,675	303	4,675	303
11-13	2,407		0	4,675	194	4,675	194
12-14	2,407	4,635	193	9,876	410	5,242	218
13-15	13,455	4,635	34	14,530	108	9,895	74
14-16	32,173	4,635	14	22,428	70	17,794	55

FIVE-YEAR AVERAGE

12-16	20,748	2,781	13	16,262	78	13,481	65
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CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	8,954		0		0		0
2011							
2012							
2013							
2014	258,947		0	100,000	39	100,000	39
2015							
2016	70,500		0	23,694	34	23,694	34
TOTAL	338,401		0	123,694	37	123,694	37

THREE-YEAR MOVING AVERAGES

10-12	2,985		0		0		0
11-13							
12-14	86,316		0	33,333	39	33,333	39
13-15	86,316		0	33,333	39	33,333	39
14-16	109,816		0	41,231	38	41,231	38

FIVE-YEAR AVERAGE

12-16	65,889		0	24,739	38	24,739	38
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CITIZENS GAS OF WESTFIELD

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 375.0 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	275		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	275		0		0		0
THREE-YEAR MOVING AVERAGES							
06-08	92		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 376.0 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007		41				41-	
2008	28,477	2,108	7		0	2,108-	7-
2009		992				992-	
2010	2,644	3,137	119		0	3,137-	119-
2011	2,796	141	5		0	141-	5-
2012							
2013		760				760-	
2014	18,150	25	0		0	25-	0
2015							
2016		932				932-	
TOTAL	52,067	8,135	16		0	8,135-	16-

THREE-YEAR MOVING AVERAGES

07-09	9,492	1,047	11		0	1,047-	11-
08-10	10,374	2,079	20		0	2,079-	20-
09-11	1,813	1,423	78		0	1,423-	78-
10-12	1,813	1,093	60		0	1,093-	60-
11-13	932	300	32		0	300-	32-
12-14	6,050	262	4		0	262-	4-
13-15	6,050	262	4		0	262-	4-
14-16	6,050	319	5		0	319-	5-

FIVE-YEAR AVERAGE

12-16	3,630	343	9		0	343-	9-
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CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 380.0 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	1,803	2,790	155		0	2,790-	155-
2008		3,982				3,982-	
2009		1,846				1,846-	
2010		3,013				3,013-	
2011	3,326	3,160	95		0	3,160-	95-
2012		583				583-	
2013	3,451	505	15		0	505-	15-
2014	5,088	550	11		0	550-	11-
2015	33,693	6,041	18		0	6,041-	18-
2016	1,018	5,165	508		0	5,165-	508-
TOTAL	48,380	27,636	57		0	27,636-	57-

THREE-YEAR MOVING AVERAGES

07-09	601	2,873	478		0	2,873-	478-
08-10		2,947				2,947-	
09-11	1,109	2,673	241		0	2,673-	241-
10-12	1,109	2,252	203		0	2,252-	203-
11-13	2,259	1,416	63		0	1,416-	63-
12-14	2,847	546	19		0	546-	19-
13-15	14,078	2,365	17		0	2,365-	17-
14-16	13,266	3,919	30		0	3,919-	30-

FIVE-YEAR AVERAGE

12-16	8,650	2,569	30		0	2,569-	30-
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CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 381.0 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	18,160		0		0		0
2008	17,484		0		0		0
2009							
2010	6,477		0		0		0
2011	8,238		0		0		0
2012	424		0		0		0
2013							
2014	8,703		0		0		0
2015	11,122		0		0		0
2016	3,649		0		0		0
TOTAL	74,257		0		0		0

THREE-YEAR MOVING AVERAGES

07-09	11,882		0		0		0
08-10	7,987		0		0		0
09-11	4,905		0		0		0
10-12	5,046		0		0		0
11-13	2,887		0		0		0
12-14	3,042		0		0		0
13-15	6,608		0		0		0
14-16	7,825		0		0		0

FIVE-YEAR AVERAGE

12-16	4,780		0		0		0
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CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 382.0 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	19		0		0		0
2012							
2013							
2014							
2015	495		0		0		0
2016	127		0		0		0
TOTAL	640		0		0		0
THREE-YEAR MOVING AVERAGES							
11-13	6		0		0		0
12-14							
13-15	165		0		0		0
14-16	207		0		0		0
FIVE-YEAR AVERAGE							
12-16	124		0		0		0

CITIZENS WATER

CITIZENS ENERGY GROUP
CITIZENS WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	12,140		0		0		0
2016	94,312		0		0		0
TOTAL	106,452		0		0		0

CITIZENS ENERGY GROUP
CITIZENS WATER

ACCOUNT 307.2 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	18,059	915,533			0	915,533-	
2016							
TOTAL	18,059	915,533			0	915,533-	

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	30,000		0		0		0
2013	21,300		0		0		0
2014							
2015							
2016							
TOTAL	51,300		0		0		0
THREE-YEAR MOVING AVERAGES							
12-14	17,100		0		0		0
13-15	7,100		0		0		0
14-16							
FIVE-YEAR AVERAGE							
12-16	10,260		0		0		0

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	12,000		0		0		0
2013							
2014	391,483		0		0		0
2015	77,358		0		0		0
2016	171,818		0		0		0
TOTAL	652,658		0		0		0
THREE-YEAR MOVING AVERAGES							
12-14	134,494		0		0		0
13-15	156,280		0		0		0
14-16	213,553		0		0		0
FIVE-YEAR AVERAGE							
12-16	130,532		0		0		0

CITIZENS ENERGY GROUP
CITIZENS WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	185,604		0		0		0
2016							
TOTAL	185,604		0		0		0

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	343,837	6,155	2		0	6,155-	2-
2013	589,564		0		0		0
2014	985,820	4,926	0		0	4,926-	0
2015	700,739		0		0		0
2016	56,231	41,626	74		0	41,626-	74-
TOTAL	2,676,190	52,707	2		0	52,707-	2-

THREE-YEAR MOVING AVERAGES

12-14	639,740	3,694	1		0	3,694-	1-
13-15	758,707	1,642	0		0	1,642-	0
14-16	580,930	15,517	3		0	15,517-	3-

FIVE-YEAR AVERAGE

12-16	535,238	10,541	2		0	10,541-	2-
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CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	39,798	860,564			0	860,564-	
2013	1,715	663,281			0	663,281-	
2014	34,996	136,423	390		0	136,423-	390-
2015							
2016	147,432	1,572,042			0	1,572,042-	
TOTAL	223,942	3,232,310			0	3,232,310-	

THREE-YEAR MOVING AVERAGES

12-14	25,503	553,423			0	553,423-	
13-15	12,237	266,568			0	266,568-	
14-16	60,809	569,489	937		0	569,489-	937-

FIVE-YEAR AVERAGE

12-16	44,788	646,462			0	646,462-	
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CITIZENS ENERGY GROUP
 CITICENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	2,181,224		0		0		0
2013	131,547		0		0		0
2014	607,164		0		0		0
2015	21,988		0		0		0
2016	1,856,153		0		0		0
TOTAL	4,798,077		0		0		0

THREE-YEAR MOVING AVERAGES

12-14	973,312		0		0		0
13-15	253,566		0		0		0
14-16	828,435		0		0		0

FIVE-YEAR AVERAGE

12-16	959,615		0		0		0
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CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	719		0		0		0
2013	358,536		0		0		0
2014	372,388		0		0		0
2015	144,117		0		0		0
2016	333,749		0		0		0
TOTAL	1,209,509		0		0		0
THREE-YEAR MOVING AVERAGES							
12-14	243,881		0		0		0
13-15	291,680		0		0		0
14-16	283,418		0		0		0
FIVE-YEAR AVERAGE							
12-16	241,902		0		0		0

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	523,915		0	84,305	16	84,305	16
2013	488,066		0	226,145	46	226,145	46
2014							
2015	883,724		0	148,648	17	148,648	17
2016	1,351,638		0	247,044	18	247,044	18
TOTAL	3,247,343		0	706,142	22	706,142	22

THREE-YEAR MOVING AVERAGES

12-14	337,327		0	103,483	31	103,483	31
13-15	457,263		0	124,931	27	124,931	27
14-16	745,121		0	131,897	18	131,897	18

FIVE-YEAR AVERAGE

12-16	649,469		0	141,228	22	141,228	22
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CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 345.5 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	968,975		0	230,825	24	230,825	24
2013	135,103		0	119,500	88	119,500	88
2014							
2015	312,237		0	111,872	36	111,872	36
2016	186,495		0	56,500	30	56,500	30
TOTAL	1,602,809		0	518,697	32	518,697	32

THREE-YEAR MOVING AVERAGES

12-14	368,026		0	116,775	32	116,775	32
13-15	149,113		0	77,124	52	77,124	52
14-16	166,244		0	56,124	34	56,124	34

FIVE-YEAR AVERAGE

12-16	320,562		0	103,739	32	103,739	32
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WESTFIELD WATER

CITIZENS ENERGY GROUP
WESTFIELD WATER

ACCOUNT 307.2 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	5,800		0		0		0
TOTAL	5,800		0		0		0

CITIZENS ENERGY GROUP
WESTFIELD WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	34,231		0		0		0
TOTAL	34,231		0		0		0

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	1,266		0		0		0
2016		88				88-	
TOTAL	1,266	88	7		0	88-	7-

CITIZENS ENERGY GROUP
WESTFIELD WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	17,105		0	26,593	155	26,593	155
2016	1,162	1,070-	92-	3,225	278	4,295	370
TOTAL	18,267	1,070-	6-	29,818	163	30,888	169

CITIZENS WASTEWATER

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	8,000		0		0		0
2015	35,000		0		0		0
2016	540,551		0		0		0
TOTAL	583,551		0		0		0
THREE-YEAR MOVING AVERAGES							
14-16	194,517		0		0		0

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	6,744,093		0		0		0
2013	1,112,766		0		0		0
2014	3,404,730	20,551	1		0	20,551-	1-
2015	7,747,440	648,192	8		0	648,192-	8-
2016	110,000		4-	0		4	0
TOTAL	19,119,029	668,739	3		0	668,739-	3-

THREE-YEAR MOVING AVERAGES

12-14	3,753,863	6,850	0		0	6,850-	0
13-15	4,088,312	222,914	5		0	222,914-	5-
14-16	3,754,057	222,913	6		0	222,913-	6-

FIVE-YEAR AVERAGE

12-16	3,823,806	133,748	3		0	133,748-	3-
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CITIZENS ENERGY GROUP
CITIZENS WASTEWATER

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	30,000		0		0		0
2016							
TOTAL	30,000		0		0		0

CITIZENS ENERGY GROUP
CITIZENS WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	205,875		0		0		0
2015	155,000		0		0		0
2016	437,860		0		0		0
TOTAL	798,735		0		0		0
THREE-YEAR MOVING AVERAGES							
14-16	266,245		0		0		0

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	7,499,000		0		0		0
2013	8,442,732		0		0		0
2014	2,260,000		0		0		0
2015	3,338,960	271,834	8		0	271,834-	8-
2016		2-				2	
TOTAL	21,540,692	271,832	1		0	271,832-	1-
THREE-YEAR MOVING AVERAGES							
12-14	6,067,244		0		0		0
13-15	4,680,564	90,611	2		0	90,611-	2-
14-16	1,866,320	90,611	5		0	90,611-	5-
FIVE-YEAR AVERAGE							
12-16	4,308,138	54,366	1		0	54,366-	1-

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	15,170		0	21,685	143	21,685	143
2013	6,068	22,545-	372-		0	22,545	372
2014	2,460		0	3,295	134	3,295	134
2015	39,606		0	28,720	73	28,720	73
2016	8,610		0	21,895	254	21,895	254
TOTAL	71,914	22,545-	31-	75,595	105	98,140	136

THREE-YEAR MOVING AVERAGES

12-14	7,899	7,515-	95-	8,327	105	15,842	201
13-15	16,045	7,515-	47-	10,672	67	18,187	113
14-16	16,892		0	17,970	106	17,970	106

FIVE-YEAR AVERAGE

12-16	14,383	4,509-	31-	15,119	105	19,628	136
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WESTFIELD WASTEWATER

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	5,000		0		0		0
TOTAL	5,000		0		0		0

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	15,000		0		0		0
2016							
TOTAL	15,000		0		0		0

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	5,000		0		0		0
2016	15,439		0		0		0
TOTAL	20,439		0		0		0

CITIZENS ENERGY GROUP
WESTFIELD WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	17,105		0		0		0
2016	308		0	3,225		3,225	
TOTAL	17,412		0	3,225	19	3,225	19

SHARED SERVICES

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2010	611,874		0		0		0
2011	55,890		0		0		0
2012							
2013	111,400		0		0		0
2014	204,545	40,882	20		0	40,882-	20-
2015							
2016	237,728		0		0		0
TOTAL	1,221,437	40,882	3		0	40,882-	3-

THREE-YEAR MOVING AVERAGES

10-12	222,588		0		0		0
11-13	55,763		0		0		0
12-14	105,315	13,627	13		0	13,627-	13-
13-15	105,315	13,627	13		0	13,627-	13-
14-16	147,424	13,627	9		0	13,627-	9-

FIVE-YEAR AVERAGE

12-16	110,735	8,176	7		0	8,176-	7-
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**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

GAS OPERATIONS

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 305.3 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1949	8,464.23	7,085	8,464			
1950	24,338.87	20,230	24,198	141	13.50	10
1958	2,473.32	1,910	2,285	188	17.26	11
1960	13,549.56	10,258	12,270	1,280	18.13	71
1962	553.86	411	492	62	19.03	3
1964	3,432.70	2,487	2,975	458	19.96	23
1965	14,688.18	10,514	12,576	2,112	20.45	103
1966	10,323.01	7,298	8,729	1,594	20.93	76
1967	27,249.33	19,020	22,750	4,499	21.42	210
1968	14,588.21	10,047	12,017	2,571	21.92	117
1969	11,831.93	7,981	9,546	2,286	22.92	100
1970	27,659.18	18,393	22,000	5,659	23.43	242
1971	6,241.02	4,089	4,891	1,350	23.94	56
1972	15,264.36	9,849	11,781	3,483	24.47	142
1973	3,517.77	2,234	2,672	846	24.99	34
1975	2,309.38	1,418	1,696	613	26.07	24
1980	30,653.33	17,006	20,341	10,312	29.29	352
1982	52,685.71	27,992	33,482	19,204	30.44	631
1985	50,164.50	24,811	29,677	20,488	32.19	636
1986	120,415.25	57,655	68,962	51,453	33.20	1,550
1987	73,927.17	34,457	41,215	32,712	33.79	968
1988	2,825.00	1,280	1,531	1,294	34.39	38
1989	8,608.00	3,788	4,531	4,077	35.00	116
1990	1,500.00	640	765	735	35.61	21
1997	3,310.00	1,084	1,297	2,013	40.02	50
	530,573.87	301,937	361,143	169,431		5,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 1.05

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 319.0 PRESSURE REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L2						
NET SALVAGE PERCENT.. 0						
1960	328.52	310	329			
1962	1,832.28	1,708	1,832			
1963	1,959.95	1,825	1,960			
1964	5,551.84	5,130	5,552			
1965	3,480.11	3,208	3,480			
1966	3,253.26	2,973	3,235	18	4.75	4
1967	16,055.48	14,623	15,914	141	4.85	29
1968	64,687.88	58,672	63,852	836	4.97	168
1969	20,970.39	18,926	20,597	373	5.13	73
1970	16,455.69	14,767	16,071	385	5.32	72
1971	216.00	193	210	6	5.52	1
1972	3,793.84	3,360	3,657	137	5.75	24
1973	12,774.90	11,225	12,216	559	6.00	93
1980	22,761.08	18,942	20,614	2,147	7.36	292
1982	54,898.36	44,885	48,848	6,050	7.70	786
1985	33,994.45	26,985	29,367	4,627	8.18	566
1986	123,860.31	97,082	105,653	18,207	8.41	2,165
1988	21,649.22	16,596	18,061	3,588	8.68	413
1989	264,926.99	200,338	218,026	46,901	8.87	5,288
1997	13,284.87	8,756	9,529	3,756	10.09	372
2001	768,013.94	446,370	485,780	282,234	11.17	25,267
2013	538,657.22	86,508	94,146	444,511	18.29	24,303
	1,993,406.58	1,083,382	1,178,929	814,478		59,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.01

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 350.2 LEASEHOLDS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
NET SALVAGE PERCENT.. 0						
1962	316,151.57	270,499	316,152			
1963	1,949.34	1,658	1,949			
1964	148,851.50	125,035	148,852			
1965	17,293.72	14,428	17,294			
1966	5,632.83	4,665	5,633			
1968	1,973.33	1,598	1,973			
1969	747.79	600	747	1	11.67	
1970	17.63	14	17	1	11.98	
1971	17.28	14	17			
1972	2,785.94	2,170	2,700	86	12.64	7
1973	10,522.02	8,102	10,082	440	12.99	34
1974	16,453.31	12,518	15,578	875	13.36	65
1976	3,379.57	2,518	3,134	246	13.85	18
1977	8.08	6	7	1	14.26	
1987	2,293.24	1,434	1,785	508	17.67	29
1988	220.00	135	168	52	17.80	3
1992	544.86	306	381	164	19.17	9
2006	55,022.84	17,217	21,425	33,598	23.06	1,457
	583,864.85	462,917	547,894	35,971		1,622

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 0.28

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 351.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1962	58,211.31	48,537	58,211			
1963	42,394.09	34,928	42,394			
1964	23,772.73	19,470	23,773			
1965	33,785.36	27,319	33,606	179	12.19	15
1966	58,926.22	47,318	58,207	719	12.39	58
1967	47,488.68	37,848	46,557	932	12.61	74
1968	2,431.60	1,911	2,351	81	13.23	6
1970	15,029.85	11,531	14,184	846	14.11	60
1971	1,016.39	772	950	66	14.38	5
1972	36,733.16	27,462	33,781	2,952	15.02	197
1973	19,936.83	14,743	18,136	1,801	15.32	118
1974	11,175.36	8,122	9,991	1,184	15.98	74
1975	4,828.63	3,467	4,265	564	16.30	35
1976	1,229.52	871	1,071	159	16.64	10
1977	2,060.77	1,433	1,763	298	17.32	17
1978	2,841.84	1,948	2,396	446	17.68	25
1979	67,883.49	45,563	56,048	11,835	18.37	644
1980	13,395.95	8,849	10,885	2,511	18.75	134
1981	20,681.33	13,435	16,527	4,154	19.15	217
1986	22,313.35	13,000	15,991	6,322	21.85	289
1987	17,050.20	9,657	11,879	5,171	22.58	229
1988	33,133.10	18,319	22,535	10,598	23.05	460
1989	19,834.53	10,691	13,151	6,684	23.52	284
1990	44,010.91	23,093	28,407	15,604	24.01	650
1991	15,598.46	7,915	9,736	5,862	24.75	237
1992	1,500.00	739	909	591	25.25	23
1993	5,821.00	2,777	3,416	2,405	25.76	93
1994	12,675.50	5,846	7,191	5,484	26.28	209
1998	6,735.00	2,641	3,249	3,486	28.67	122
2008	11,739.68	2,355	2,897	8,843	33.87	261
2010	60,353.17	9,536	11,731	48,622	34.65	1,403
2011	40,018.29	5,434	6,684	33,334	34.99	953
2014	31,172.94	2,064	2,539	28,634	35.24	813
	785,779.24	469,594	575,411	210,368		7,715

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 0.98

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.0 WELLS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -5						
1962	1,743,058.51	1,456,299	1,817,453	12,758	13.99	912
1963	575,131.27	474,897	592,669	11,219	14.53	772
1964	1,319,385.01	1,076,420	1,343,366	41,988	15.07	2,786
1965	1,253,878.77	1,017,052	1,269,275	47,298	15.17	3,118
1966	744,656.08	596,268	744,139	37,750	15.72	2,401
1968	390.00	306	382	28	16.44	2
1969	422,277.92	326,425	407,377	36,015	17.02	2,116
1970	2,210.37	1,684	2,102	219	17.60	12
1971	105,759.90	79,333	99,007	12,041	18.19	662
1972	913,574.35	678,767	847,097	112,156	18.39	6,099
1973	950,113.26	694,343	866,536	131,083	19.00	6,899
1974	231,529.46	166,333	207,583	35,523	19.61	1,811
1975	296,372.93	210,490	262,690	48,502	19.85	2,443
1976	45,010.19	31,391	39,176	8,085	20.48	395
1977	321,670.28	220,148	274,743	63,011	21.10	2,986
1978	9,673.70	6,531	8,151	2,006	21.38	94
1979	365,561.70	241,819	301,789	82,051	22.02	3,726
1980	274,896.92	178,034	222,185	66,457	22.67	2,931
1982	182,178.30	113,510	141,660	49,627	23.64	2,099
1983	262,376.50	159,677	199,276	76,219	24.30	3,137
1984	20,221.81	12,077	15,072	6,161	24.64	250
1985	43,338.97	25,228	31,484	14,022	25.32	554
1986	70,795.29	40,357	50,365	23,970	25.68	933
1987	280,431.60	155,471	194,027	100,426	26.37	3,808
1988	17,411.05	9,430	11,769	6,513	26.75	243
1991	403,420.24	199,850	249,411	174,180	28.55	6,101
1992	19,854.51	9,552	11,921	8,926	28.97	308
1993	419,450.99	194,579	242,833	197,591	29.69	6,655
1994	194,975.85	87,520	109,225	95,500	30.13	3,170
1998	535.47	204	255	307	32.52	9
2000	15,190.58	5,264	6,569	9,381	33.50	280
2004	29,880.15	8,157	10,180	21,194	35.58	596
2005	6,597.19	1,673	2,088	4,839	36.12	134
2010	16,427.48	2,501	3,121	14,128	38.34	368
	11,558,236.60	8,481,590	10,584,976	1,551,172		68,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 0.60

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 352.3 NON-RECOVERABLE GAS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1976	2,540,440.62	2,047,595	2,373,313	167,128	9.75	17,141
1977	98,587.26	78,278	90,730	7,857	10.25	767
1978	79,434.84	62,086	71,962	7,473	10.76	695
1980	19,400.55	14,729	17,072	2,329	11.58	201
1982	1,335,165.22	981,079	1,137,143	198,022	12.45	15,905
	4,073,028.49	3,183,767	3,690,220	382,808		34,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						0.85

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 353.0 LINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S2.5						
NET SALVAGE PERCENT.. 0						
1962	166,261.35	154,956	166,261			
1963	14,132.42	13,156	14,132			
1964	59,225.47	54,724	59,225			
1965	87,458.24	80,619	87,458			
1966	67,690.29	61,869	67,690			
1969	2,257.50	2,037	2,258			
1970	35,375.78	31,583	35,376			
1971	696.62	618	697			
1972	81,891.71	72,155	81,892			
1973	138,100.68	120,755	138,101			
1974	40,264.13	34,909	40,264			
1983	9,627.40	7,515	9,381	246	9.42	26
1985	17,113.26	12,938	16,151	962	10.17	95
1988	503,854.95	358,997	448,153	55,702	11.50	4,844
1990	549,794.68	372,981	465,610	84,185	12.56	6,703
1991	380,196.92	251,082	313,438	66,759	13.11	5,092
1992	345,447.86	221,743	276,812	68,636	13.67	5,021
1994	355,374.36	213,509	266,533	88,841	14.95	5,943
1996	204,168.65	113,844	142,117	62,052	16.26	3,816
2005	98,786.01	32,599	40,695	58,091	23.34	2,489
	3,157,718.28	2,212,589	2,672,244	485,474		34,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 1.08

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 355.0 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2.5						
NET SALVAGE PERCENT.. -5						
1966	339.72	335	336	21	3.26	6
1967	2,110.08	2,073	2,080	136	3.41	40
1970	12,133.12	11,789	11,826	914	3.75	244
1972	1,466.06	1,411	1,415	124	4.04	31
1973	3,914.55	3,737	3,749	361	4.34	83
1989	28,710.00	23,960	24,036	6,110	7.10	861
1990	6,214.15	5,135	5,151	1,374	7.17	192
1991	6,819.59	5,569	5,587	1,574	7.29	216
2002	18,171.33	11,314	11,350	7,730	9.95	777
2004	168,585.48	94,030	94,327	82,688	11.03	7,497
2005	141,815.13	74,155	74,389	74,517	11.59	6,429
2008	31,472.85	12,670	12,710	20,336	13.67	1,488
2011	47,695.73	12,836	12,876	37,205	15.96	2,331
2012	237,686.80	52,784	52,951	196,620	16.78	11,718
2014	132,237.83	16,523	16,575	122,275	18.51	6,606
	839,372.42	328,321	329,358	551,983		38,519

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 4.59

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1951	17,816.44	16,541	18,707			
1962	141,006.77	121,037	137,098	10,959	12.17	900
1963	95,760.65	81,223	92,001	8,548	12.73	671
1964	163,452.38	137,849	156,141	15,484	12.86	1,204
1965	183,969.14	153,201	173,530	19,638	13.44	1,461
1966	287,302.18	236,145	267,480	34,187	14.01	2,440
1967	170,628.16	139,243	157,720	21,440	14.19	1,511
1968	8,092.87	6,512	7,376	1,122	14.79	76
1971	10,811.75	8,368	9,478	1,874	16.23	115
1972	86,283.25	65,719	74,440	16,157	16.85	959
1973	51,772.89	38,782	43,928	10,434	17.48	597
1974	4,979.13	3,666	4,152	1,076	18.11	59
1976	15,802.47	11,290	12,788	3,805	19.02	200
1977	7,872.45	5,518	6,250	2,016	19.67	102
1978	1,025.92	705	799	278	20.32	14
1979	143,030.38	96,867	109,721	40,461	20.64	1,960
1980	43,351.72	28,741	32,555	12,964	21.31	608
1981	5,603.06	3,634	4,116	1,767	21.97	80
1982	20,541.21	13,023	14,751	6,817	22.64	301
1983	510.40	318	360	176	22.99	8
1985	68,026.90	40,271	45,615	25,813	24.37	1,059
1986	219,372.64	126,457	143,237	87,104	25.06	3,476
1987	300,509.07	169,410	191,890	123,645	25.45	4,858
1988	117,091.92	64,129	72,638	50,309	26.14	1,925
1989	174,083.63	92,491	104,764	78,024	26.85	2,906
1990	97,619.13	50,246	56,913	45,587	27.56	1,654
1991	65,803.95	32,771	37,120	31,974	28.26	1,131
1992	154,724.17	74,829	84,758	77,702	28.69	2,708
1993	43,094.33	20,100	22,767	22,482	29.41	764
1994	46,856.53	21,033	23,824	25,375	30.13	842
1995	65,052.15	28,196	31,937	36,368	30.58	1,189
1999	101,865.26	36,879	41,773	65,186	33.26	1,960
2000	19,632.83	6,735	7,629	12,985	34.01	382
2001	6,766.46	2,191	2,482	4,623	34.75	133
2003	15,943.37	4,565	5,171	11,570	36.00	321
2004	26,952.46	7,217	8,175	20,125	36.52	551
2005	27,410.40	6,787	7,688	21,093	37.28	566
2006	66,592.60	15,201	17,218	52,704	37.81	1,394
2007	118,883.19	24,666	27,939	96,888	38.58	2,511
2008	147,380.11	27,623	31,288	123,461	39.12	3,156
2010	140,617.18	20,538	23,263	124,385	40.23	3,092

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 356.0 PURIFICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
2011	57,871.05	7,219	8,177	52,588	40.80	1,289
2012	65,947.73	6,828	7,734	61,511	41.16	1,494
2013	521,668.82	42,560	48,207	499,545	41.55	12,023
2014	313,061.04	18,572	21,036	307,678	41.75	7,370
2015	61,983.69	2,265	2,566	62,517	41.60	1,503
	4,504,423.83	2,118,161	2,399,200	2,330,445		73,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.7 1.63

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 357.0 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1970	1,273.76	1,119	1,274			
2004	34,999.00	11,858	15,545	19,454	24.40	797
2005	14,172.69	4,466	5,855	8,318	25.00	333
	50,445.45	17,443	22,674	27,771		1,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	2.24

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.2 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1962	138,715.56	117,187	128,416	10,300	10.01	1,029
1966	7,171.35	5,794	6,349	822	12.00	68
1972	25,448.43	18,799	20,600	4,848	15.74	308
1973	18.66	14	15	4	16.38	
1977	7,269.37	4,881	5,349	1,920	19.32	99
1987	24,621.41	12,493	13,690	10,931	28.64	382
2004	75,272.00	16,183	17,734	57,538	45.64	1,261
	278,516.78	175,351	192,153	86,364		3,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 1.13

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 365.4 RIGHTS OF WAY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1960	4,793.49	4,117	4,428	365	9.29	39
1966	5,745.78	4,643	4,993	753	12.00	63
1967	111,634.89	88,973	95,686	15,949	12.61	1,265
1968	2,914.00	2,290	2,463	451	13.23	34
1969	861.00	667	717	144	13.85	10
1972	663.00	490	527	136	15.74	9
1981	500.00	304	327	173	22.98	8
1982	232,628.47	137,251	147,607	85,021	23.98	3,545
1989	412,788.45	195,249	209,980	202,808	30.64	6,619
	772,529.08	433,984	466,728	305,801		11,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4						1.50

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 366.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1982	7,348.81	5,005	5,983	1,733	18.69	93
1987	9,684.45	5,880	7,029	3,140	21.52	146
1989	115,907.56	66,596	79,610	42,093	22.75	1,850
1990	13,725.00	7,638	9,131	5,280	23.50	225
1992	5,070.00	2,648	3,165	2,158	24.76	87
2007	31,708.94	7,178	8,581	24,713	34.56	715
2010	12,071.00	1,928	2,305	10,370	36.24	286
2014	19,221.03	1,247	1,490	18,692	37.98	492
2015	16,322.32	653	781	16,357	37.87	432
	231,059.11	98,773	118,075	124,537		4,326

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.8 1.87

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 366.1 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
1962	70,195.09	63,062	72,709	996	9.20	108
1963	15,846.79	14,065	16,217	422	9.79	43
1968	9,310.64	7,919	9,130	646	11.38	57
1969	8,602.80	7,208	8,311	722	12.02	60
1970	5,165.63	4,288	4,944	480	12.32	39
1971	792.92	648	747	86	12.98	7
1973	51,877.21	41,463	47,806	6,665	13.65	488
1974	3,306.94	2,597	2,994	478	14.32	33
1975	4,125.61	3,200	3,690	642	14.68	44
1976	2,847.10	2,167	2,499	490	15.36	32
1977	28,231.98	21,195	24,437	5,207	15.75	331
1978	8,011.25	5,894	6,796	1,616	16.45	98
1979	4,751.68	3,443	3,970	1,019	16.85	60
1986	5,317.45	3,304	3,809	1,774	21.05	84
1987	48,877.35	29,674	34,213	17,108	21.52	795
1988	13,608.26	8,022	9,249	5,040	22.26	226
1989	27,435.42	15,763	18,174	10,633	22.75	467
1990	8,859.20	4,930	5,684	3,618	23.50	154
1992	8,869.31	4,632	5,341	3,972	24.76	160
1993	210,876.75	106,680	123,000	98,421	25.28	3,893
1994	143,547.79	69,861	80,548	70,177	26.04	2,695
1995	11,678.26	5,484	6,323	5,939	26.58	223
1997	8,170.88	3,530	4,070	4,509	27.90	162
2007	4,163.44	943	1,087	3,285	34.56	95
2010	59,079.53	9,435	10,879	51,155	36.24	1,412
2013	11,870.55	1,059	1,221	11,243	37.65	299
2014	12,730.53	826	952	12,415	37.98	327
	788,150.36	441,292	508,800	318,758		12,392

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 1.57

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1951	921,752.53	830,204	966,395	47,533	14.50	3,278
1952	38,981.57	35,127	40,889	1,991	14.24	140
1955	115.64	102	119	8	15.42	1
1956	60,416.13	52,674	61,315	5,143	15.83	325
1957	2,856.04	2,467	2,872	270	16.26	17
1958	421.70	361	420	44	16.69	3
1960	1,555,753.85	1,314,985	1,530,702	180,627	17.03	10,606
1961	33,237.58	27,801	32,362	4,199	17.49	240
1962	11,205.09	9,270	10,791	1,535	17.96	85
1963	313,928.68	258,646	301,076	44,246	17.93	2,468
1964	36,652.45	29,843	34,739	5,579	18.43	303
1965	370,120.85	297,736	346,578	60,555	18.92	3,201
1966	232,514.65	185,993	216,504	39,262	18.94	2,073
1967	1,367,916.49	1,080,080	1,257,262	247,446	19.46	12,716
1968	402,679.12	315,821	367,630	75,317	19.52	3,858
1969	186,523.05	144,238	167,900	37,275	20.07	1,857
1970	51,316.17	39,372	45,831	10,617	20.17	526
1971	69,229.52	52,317	60,899	15,253	20.73	736
1972	36,404.90	27,263	31,735	8,310	20.86	398
1973	188.46	139	162	45	21.44	2
1974	12,242.80	8,929	10,394	3,073	21.60	142
1975	4,478.01	3,210	3,737	1,189	22.19	54
1977	17,482.92	12,231	14,237	4,994	22.61	221
1978	42,380.99	29,076	33,846	12,773	23.23	550
1980	20,918.83	13,942	16,229	6,782	23.74	286
1981	382,682.53	251,055	292,239	128,712	24.02	5,359
1982	380,994.85	244,332	284,414	134,680	24.67	5,459
1983	25,167.17	15,857	18,458	9,226	24.98	369
1984	62,352.18	38,560	44,886	23,701	25.31	936
1985	71,523.71	43,366	50,480	28,196	25.65	1,099
1986	285,523.01	169,538	197,350	116,725	26.00	4,489
1987	116,890.07	67,890	79,027	49,552	26.37	1,879
1988	955,408.78	542,080	631,006	419,944	26.75	15,699
1989	4,395,059.17	2,432,753	2,831,835	2,002,730	27.15	73,765
1990	709,148.99	382,387	445,116	334,948	27.56	12,153
1991	505,271.34	265,005	308,478	247,320	27.98	8,839
1992	358,655.59	183,650	213,777	180,744	28.13	6,425
1993	1,818,826.38	902,720	1,050,807	949,902	28.58	33,237
1994	84,693.69	40,666	47,337	45,826	29.05	1,577
1995	1,907,000.19	888,586	1,034,354	1,063,346	29.26	36,341
1996	519,301.04	233,062	271,295	299,936	29.75	10,082

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1998	437,392.13	181,579	211,366	269,765	30.52	8,839
1999	271,099.46	107,504	125,140	173,069	31.04	5,576
2000	1,397,691.52	530,116	617,079	920,382	31.35	29,358
2001	103,710.57	37,487	43,637	70,445	31.67	2,224
2006	211,807.99	55,288	64,358	168,631	33.75	4,996
2007	3,524.55	844	982	2,895	34.17	85
2009	3,141,380.15	608,862	708,743	2,746,775	35.06	78,345
2010	286,667.57	48,782	56,784	258,550	35.52	7,279
2011	4,348,291.04	636,633	741,070	4,042,050	35.82	112,843
2012	7,741,365.42	938,408	1,092,349	7,423,153	36.32	204,382
2013	886,277.56	85,012	98,958	875,947	36.66	23,894
2014	1,224,556.07	85,131	99,096	1,247,916	37.03	33,700
2015	4,854,059.96	206,637	240,535	5,098,931	37.26	136,847
2016	892,397.30	12,958	15,084	966,553	37.52	25,761
	44,168,438.00	15,008,575	17,470,664	31,114,618		935,923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.2 2.12

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 367.1 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1961	24,956.62	20,875	24,170	3,282	17.49	188
1962	3,859,788.57	3,193,242	3,697,204	548,563	17.96	30,544
1964	342,128.74	278,568	322,532	53,810	18.43	2,920
1965	19,341.54	15,559	18,015	3,261	18.92	172
1966	250,142.42	200,094	231,673	43,484	18.94	2,296
1969	744.31	576	667	152	20.07	8
1972	762,489.83	571,013	661,131	177,608	20.86	8,514
1975	4,620.69	3,312	3,835	1,248	22.19	56
1986	9,020.98	5,356	6,201	3,722	26.00	143
1987	290,248.40	168,576	195,181	124,092	26.37	4,706
1989	28,950.93	16,025	18,554	13,292	27.15	490
1991	8,932.12	4,685	5,424	4,401	27.98	157
1993	30,067.96	14,923	17,278	15,797	28.58	553
2000	13,997.82	5,309	6,147	9,251	31.35	295
2008	230,643.91	50,031	57,927	195,781	34.60	5,658
2011	2,962,672.56	433,765	502,222	2,756,718	35.82	76,960
2012	98,837.58	11,981	13,872	94,849	36.32	2,611
	8,937,584.98	4,993,890	5,782,033	4,049,310		136,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.52

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 368.0 COMPRESSOR STATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -5						
1958	56,117.34	53,773	58,923			
1962	557,569.82	523,274	580,691	4,757	6.48	734
1963	166,164.94	154,950	171,952	2,521	6.74	374
1964	20,662.67	19,136	21,236	460	7.02	66
1965	6,018.67	5,533	6,140	180	7.32	25
1966	560.75	511	567	22	7.64	3
1969	127,969.38	114,240	126,775	7,593	8.37	907
1973	176,685.82	151,718	168,365	17,155	9.69	1,770
1977	244,551.13	199,825	221,751	35,028	11.26	3,111
1981	7,962.00	6,143	6,817	1,543	12.81	120
1984	158,598.92	115,821	128,530	37,999	14.23	2,670
1986	87,965.74	61,413	68,152	24,212	15.37	1,575
1989	39,232.62	25,376	28,160	13,034	17.14	760
1990	31,988.54	20,116	22,323	11,265	17.75	635
1994	5,536.47	3,047	3,381	2,432	20.42	119
1997	41,970.72	20,369	22,604	21,465	22.69	946
1998	51,289.85	23,712	26,314	27,540	23.52	1,171
2000	32,762.27	13,623	15,118	19,282	25.17	766
2001	54,098.55	21,222	23,551	33,252	25.99	1,279
2002	28,906.00	10,650	11,819	18,532	26.82	691
2003	29,278.72	10,084	11,190	19,553	27.65	707
2004	16,885.27	5,386	5,977	11,753	28.65	410
2005	14,688.68	4,328	4,803	10,620	29.48	360
2010	105,053.07	17,561	19,488	90,818	34.32	2,646
2013	15,791.45	1,423	1,579	15,002	37.31	402
2015	19,417.98	750	832	19,557	39.31	498
	2,097,727.37	1,583,984	1,757,038	445,576		22,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 1.08

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 369.0 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. -5						
1982	203,824.36	169,072	193,731	20,285	9.17	2,212
1983	28,423.93	23,297	26,695	3,150	9.42	334
1986	21,165.17	16,539	18,951	3,272	10.48	312
1987	54,173.82	41,445	47,490	9,393	10.99	855
1988	77,146.70	57,950	66,402	14,602	11.34	1,288
1989	421,307.06	310,192	355,434	86,938	11.72	7,418
1990	50,937.08	36,711	42,065	11,419	12.11	943
1992	42,806.23	29,404	33,693	11,254	12.95	869
1993	41,437.45	27,811	31,867	11,642	13.26	878
1994	7,890.74	5,145	5,895	2,390	13.73	174
1995	11,982.17	7,574	8,679	3,902	14.21	275
1997	6,020.83	3,550	4,068	2,254	15.22	148
2001	17,430.91	8,624	9,882	8,420	17.39	484
2004	21,957.01	9,107	10,435	12,620	19.15	659
2011	311,171.90	60,576	69,412	257,318	24.17	10,646
2013	53,576.85	6,717	7,697	48,559	25.82	1,881
2014	47,340.35	4,250	4,870	44,837	26.74	1,677
2015	524,873.64	28,327	32,458	518,659	27.66	18,751
	1,943,466.20	846,291	969,724	1,070,916		49,804
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.5 2.56

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 369.1 MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. -5						
1962	115,254.85	113,442	116,908	4,110	3.64	1,129
1963	5,625.61	5,499	5,667	240	3.97	60
1967	15,215.89	14,472	14,914	1,063	5.15	206
1968	9,351.78	8,858	9,129	690	5.26	131
1969	7,144.48	6,735	6,941	561	5.41	104
1971	3,271.51	3,032	3,125	310	6.05	51
1980	2,929.29	2,492	2,568	508	8.55	59
1985	202,506.32	160,750	165,661	46,971	10.17	4,619
1987	22,989.12	17,587	18,124	6,015	10.99	547
1988	3,768.09	2,830	2,916	1,040	11.34	92
1989	9,639.14	7,097	7,314	2,807	11.72	240
1990	5,178.27	3,732	3,846	1,591	12.11	131
1991	9,438.85	6,646	6,849	3,062	12.52	245
1992	13,122.14	9,014	9,289	4,489	12.95	347
1993	96,653.48	64,870	66,852	34,634	13.26	2,612
1994	115,516.72	75,323	77,624	43,669	13.73	3,181
2005	52,510.68	20,224	20,842	34,294	19.85	1,728
2007	217,370.16	70,686	72,846	155,393	21.17	7,340
2013	507,310.28	63,601	65,544	467,132	25.82	18,092
2014	23,910.91	2,147	2,213	22,893	26.74	856
	1,438,707.57	659,037	679,172	831,471		41,770

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 2.90

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 370.0 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1969	2,945.00	2,924	2,945			
1972	29,729.79	29,105	29,730			
1977	2,263.40	2,155	2,263			
1978	3,452.69	3,270	3,453			
1982	4,000.00	3,671	4,000			
1984	12,793.68	11,517	12,677	117	3.60	32
1986	67,652.14	59,629	65,632	2,020	4.10	493
1987	7,073.25	6,155	6,775	298	4.40	68
1989	48,339.26	40,943	45,065	3,274	4.97	659
1990	1,083.80	905	996	88	5.24	17
1998	2,968.82	2,054	2,261	708	8.24	86
2000	92,451.83	59,493	65,482	26,970	9.14	2,951
2004	38,600.48	20,219	22,255	16,345	11.37	1,438
2012	15,874.99	3,229	3,554	12,321	17.62	699
	329,229.13	245,269	267,088	62,141		6,443

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 1.96

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.1 MAINS - VALVES, VALVE PITS, ETC.

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -30						
1937	201.93	244	263			
1938	164.16	198	213			
1940	869.05	1,037	1,130			
1941	3,056.12	3,630	3,973			
1942	233.71	276	304			
1946	51.72	60	67			
1948	16,443.06	18,888	21,376			
1949	2,086.71	2,380	2,713			
1950	1,658.05	1,878	2,155			
1951	1,956.98	2,200	2,544			
1953	3,613.45	4,027	4,697			
1954	11,004.60	12,160	14,306			
1955	10,498.53	11,500	13,648			
1956	10,415.16	11,304	13,540			
1957	22,684.77	24,565	29,490			
1958	7,984.96	8,562	10,380			
1959	15,073.76	16,000	19,596			
1960	7,368.20	7,740	9,579			
1961	14,406.07	15,072	18,728			
1962	56,820.99	58,776	73,867			
1963	17,728.84	18,125	23,047			
1964	37,174.44	37,550	48,327			
1965	34,292.98	34,439	44,581			
1966	33,124.91	32,839	43,062			
1967	45,265.98	44,276	58,846			
1968	45,867.38	44,536	59,628			
1969	45,192.35	43,252	58,750			
1970	31,646.54	29,843	41,141			
1971	20,707.15	19,231	26,919			
1972	44,429.28	40,870	57,758			
1973	25,404.65	22,986	33,026			
1974	20,257.93	18,019	26,299	36	19.61	2
1975	14,193.32	12,480	18,214	237	19.85	12
1976	14,964.61	12,921	18,858	596	20.48	29
1977	12,243.63	10,375	15,142	775	21.10	37
1978	12,448.65	10,406	15,187	996	21.38	47
1979	24,861.49	20,362	29,718	2,602	22.02	118
1980	65,698.86	52,680	76,886	8,523	22.67	376
1981	75,786.26	59,803	87,282	11,240	22.98	489
1982	56,879.56	43,878	64,039	9,904	23.64	419
1983	20,578.85	15,506	22,631	4,122	24.30	170

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.1 MAINS - VALVES, VALVE PITS, ETC.

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -30						
1984	34,756.81	25,701	37,510	7,674	24.64	311
1985	71,991.74	51,886	75,727	17,862	25.32	705
1986	107,803.14	76,084	111,044	29,100	25.68	1,133
1987	89,286.95	61,287	89,448	26,625	26.37	1,010
1988	118,458.40	79,431	115,929	38,067	26.75	1,423
1989	115,029.38	74,844	109,234	40,304	27.45	1,468
1990	122,370.33	77,568	113,210	45,871	27.85	1,647
1991	97,812.37	59,992	87,558	39,598	28.55	1,387
1992	79,087.33	47,109	68,755	34,059	28.97	1,176
1993	89,284.33	51,280	74,842	41,228	29.69	1,389
1994	162,279.86	90,187	131,627	79,337	30.13	2,633
1995	120,247.12	64,186	93,679	62,642	30.86	2,030
1996	66,666.42	34,285	50,039	36,627	31.32	1,169
1997	205,250.01	101,447	148,061	118,764	31.78	3,737
1998	101,032.12	47,625	69,508	61,834	32.52	1,901
1999	89,577.75	40,350	58,890	57,561	33.01	1,744
2000	153,883.94	66,016	96,349	103,700	33.50	3,096
2001	121,607.65	49,498	72,242	85,848	34.00	2,525
2002	109,997.85	42,299	61,735	81,262	34.52	2,354
2003	138,611.32	50,112	73,138	107,057	35.04	3,055
2004	227,826.01	77,005	112,388	183,786	35.58	5,165
2005	152,116.32	47,757	69,701	128,050	36.12	3,545
2006	1,131,103.58	327,319	477,717	992,718	36.67	27,072
2007	290,705.21	77,171	112,630	265,287	37.01	7,168
2008	389,576.67	93,389	136,300	370,150	37.59	9,847
2009	543,892.86	116,665	170,271	536,790	37.95	14,145
2010	383,714.45	72,330	105,565	393,264	38.34	10,257
2011	195,928.66	31,787	46,393	208,314	38.56	5,402
2012	885,412.62	119,708	174,712	976,324	38.79	25,169
2013	428,631.64	46,026	67,174	490,047	38.87	12,607
2014	273,713.56	21,528	31,419	324,409	38.82	8,357
2015	326,392.80	16,039	23,409	400,902	38.18	10,500
2016	17,753.39	318	464	22,615	35.86	631
	8,327,142.23	3,063,103	4,378,578	6,446,707		177,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.3 2.13

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.2 MAINS - STEEL INSTALLED PRIOR TO 1955

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-L1.5						
NET SALVAGE PERCENT.. -30						
1913	270.46	352	352			
1914	7.02	9	9			
1916	285.44	371	371			
1917	3,614.88	4,676	4,699			
1920	15,926.06	20,379	20,704			
1921	8,879.87	11,355	11,544			
1922	7,405.27	9,461	9,627			
1923	3,919.03	5,002	5,095			
1925	7,635.27	9,717	9,926			
1927	728.13	923	947			
1929	420.53	531	547			
1930	908.09	1,144	1,181			
1936	338.40	418	440			
1937	40.80	51	53			
1938	4.52	6	6			
1940	412.93	509	537			
1941	15,396.78	18,891	20,016			
1942	6,179.45	7,541	8,033			
1943	7,643.97	9,349	9,937			
1944	265.63	323	345			
1945	1,399.16	1,691	1,819			
1946	473.40	573	615			
1947	172.48	207	224			
1948	1,376.18	1,654	1,789			
1949	6,708.75	8,006	8,721			
1950	16,505.54	19,691	21,457			
1951	8,712.45	10,386	11,326			
1953	2,601.82	3,071	3,382			
1954	140,108.06	165,056	182,140			
	258,340.37	311,343	335,842			

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

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.21 MAINS - STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -30						
1955	294,723.26	280,382	383,140			
1956	362,975.52	342,576	471,868			
1957	449,198.47	416,946	583,958			
1958	261,601.96	240,710	340,083			
1959	351,288.65	320,358	456,675			
1960	365,656.37	327,661	467,119	8,234	25.47	323
1961	580,708.93	515,309	734,633	20,289	25.80	786
1962	2,456,063.11	2,157,750	3,076,123	116,759	26.15	4,465
1963	1,159,038.91	999,578	1,425,014	81,737	27.15	3,011
1964	2,623,394.65	2,237,913	3,190,405	220,008	27.50	8,000
1965	1,563,167.89	1,318,642	1,879,877	152,241	27.87	5,463
1966	1,500,462.29	1,241,167	1,769,428	181,173	28.87	6,275
1967	2,674,529.45	2,185,572	3,115,787	361,101	29.24	12,350
1968	2,295,439.73	1,852,512	2,640,971	343,101	29.62	11,583
1969	2,843,402.39	2,247,425	3,203,965	492,458	30.62	16,083
1970	2,716,509.13	2,118,171	3,019,699	511,763	31.02	16,498
1971	2,746,179.76	2,111,675	3,010,438	559,596	31.42	17,810
1972	3,243,098.15	2,438,972	3,477,038	738,990	32.42	22,794
1973	1,500,129.38	1,111,206	1,584,153	366,015	32.84	11,145
1974	2,747,292.74	2,003,601	2,856,366	715,115	33.26	21,501
1975	2,019,783.44	1,438,369	2,050,562	575,156	34.26	16,788
1976	2,136,774.60	1,496,127	2,132,903	644,904	34.69	18,590
1977	2,285,123.04	1,572,370	2,241,596	729,064	35.13	20,753
1978	2,040,508.31	1,368,508	1,950,967	701,694	36.13	19,421
1979	2,921,391.28	1,922,451	2,740,677	1,057,132	36.58	28,899
1980	4,692,163.36	3,027,947	4,316,690	1,783,122	37.03	48,153
1981	5,215,556.01	3,273,492	4,666,743	2,113,480	38.03	55,574
1982	4,740,376.09	2,912,392	4,151,953	2,010,536	38.50	52,222
1983	2,924,659.89	1,757,691	2,505,792	1,296,266	38.96	33,272
1984	3,967,561.72	2,313,287	3,297,859	1,859,971	39.96	46,546
1985	3,554,389.96	2,022,946	2,883,944	1,736,763	40.45	42,936
1986	6,583,358.65	3,654,422	5,209,803	3,348,563	40.93	81,812
1987	5,043,735.74	2,707,982	3,860,543	2,696,313	41.93	64,305
1988	5,119,424.32	2,674,080	3,812,211	2,843,041	42.43	67,005
1989	5,410,409.32	2,746,594	3,915,588	3,117,944	42.92	72,645
1990	6,988,731.46	3,418,818	4,873,922	4,211,429	43.92	95,889
1991	5,990,086.65	2,839,181	4,047,582	3,739,531	44.43	84,167
1992	4,699,532.97	2,155,394	3,072,764	3,036,629	44.94	67,571
1993	5,027,773.10	2,211,818	3,153,203	3,382,902	45.94	73,637
1994	7,979,555.61	3,383,810	4,824,014	5,549,408	46.47	119,419
1995	6,364,623.34	2,597,212	3,702,627	4,571,383	46.99	97,284

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.21 MAINS - STEEL AND PLASTIC INSTALLED SUBSEQUENT TO 1954

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -30						
1996	5,640,972.44	2,210,246	3,150,962	4,182,302	47.52	88,011
1997	6,224,287.43	2,319,045	3,306,068	4,785,506	48.53	98,609
1998	5,387,080.00	1,917,477	2,733,586	4,269,618	49.07	87,011
1999	5,107,341.33	1,731,593	2,468,587	4,170,957	49.61	84,075
2000	6,904,978.84	2,221,677	3,167,258	5,809,214	50.17	115,791
2001	7,813,240.05	2,376,788	3,388,387	6,768,825	50.73	133,428
2002	7,192,444.43	2,047,689	2,919,218	6,430,960	51.72	124,342
2003	7,875,517.98	2,100,873	2,995,038	7,243,135	52.29	138,519
2004	9,957,500.51	2,475,036	3,528,451	9,416,300	52.86	178,137
2005	8,621,513.02	1,984,931	2,829,750	8,378,217	53.44	156,778
2006	13,004,333.16	2,752,237	3,923,633	12,982,000	54.01	240,363
2007	9,352,578.41	1,801,868	2,568,772	9,589,580	54.60	175,633
2008	9,601,852.31	1,665,153	2,373,869	10,108,539	55.20	183,126
2009	12,196,476.23	1,889,966	2,694,366	13,161,053	55.40	237,564
2010	6,142,229.50	830,429	1,183,873	6,801,025	56.00	121,447
2011	7,672,052.84	883,667	1,259,770	8,713,899	56.61	153,929
2012	8,103,179.53	773,205	1,102,294	9,431,839	56.85	165,907
2013	6,991,261.02	525,323	748,909	8,339,730	57.10	146,055
2014	8,579,507.56	468,441	667,817	10,485,543	57.02	183,892
2015	10,068,049.90	337,682	481,405	12,607,060	56.64	222,582
2016	918,609.87	10,867	15,492	1,178,701	54.45	21,647
	291,795,385.96	111,287,210	158,606,188	220,727,814		4,421,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.9 1.52

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 376.7 MAINS - CAST IRON AND WROUGHT IRON

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-L1						
NET SALVAGE PERCENT.. -30						
1926	5,284.88	6,342	6,870			
1940	33.76	39	44			
1945	233.56	263	304			
1947	329.18	366	428			
1948	614,276.84	678,297	798,560			
1949	45.78	51	60			
1950	225,565.17	247,666	293,235			
1951	158,227.62	172,455	205,696			
1952	22,112.90	24,104	28,747			
1953	182.43	197	237			
1957	17,592.70	18,644	22,871			
1958	4,165.46	4,372	5,415			
1959	14,570.49	15,248	18,942			
1960	17,009.29	17,614	22,112			
1961	48,126.72	49,651	62,565			
1965	19.08	19	25			
1979	521.50	458	676			
	1,128,297.36	1,235,786	1,466,787			

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

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. -45						
1913	96.45	140	140			
1916	579.46	840	840			
1917	63.66	92	92			
1919	176.04	255	255			
1920	188.22	273	273			
1922	196.64	285	285			
1923	248.25	360	360			
1925	176.98	256	257			
1926	332.02	479	481			
1930	113.51	162	165			
1931	176.98	252	257			
1935	330.29	464	479			
1936	1,741.36	2,439	2,525			
1937	5,174.43	7,218	7,503			
1938	10,385.05	14,421	15,058			
1939	10,491.69	14,501	15,213			
1940	11,433.99	15,727	16,579			
1941	17,398.77	24,000	25,228			
1942	16,595.48	22,769	24,063			
1943	4,339.92	5,920	6,293			
1944	5,548.52	7,524	8,045			
1945	5,269.07	7,102	7,640			
1946	8,144.16	10,989	11,809			
1947	23,430.90	31,406	33,975			
1948	36,356.81	48,389	52,717			
1949	27,272.89	36,303	39,546			
1950	19,124.56	25,263	27,731			
1951	45,836.91	60,076	66,464			
1952	74,359.95	97,363	107,822			
1953	101,550.61	131,846	147,248			
1954	111,286.52	143,212	161,365			
1955	86,880.18	111,565	125,976			
1956	127,881.08	162,657	185,428			
1957	77,865.16	98,746	112,904			
1958	126,801.97	159,188	183,863			
1959	37,464.63	46,854	54,324			
1960	91,705.46	113,452	132,973			
1961	116,816.64	143,841	169,384			
1962	102,753.54	125,050	148,993			
1963	109,922.61	133,025	159,388			
1964	35,975.77	43,271	52,165			

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. -45						
1965	64,289.14	76,328	93,219			
1966	130,342.69	153,654	188,997			
1967	78,434.57	91,200	113,730			
1968	785,933.70	906,441	1,139,604			
1969	1,105,471.56	1,256,379	1,602,934			
1970	829,322.97	933,876	1,202,518			
1971	1,167,480.33	1,301,799	1,689,854	2,992	13.67	219
1972	1,064,746.02	1,167,947	1,516,101	27,781	14.32	1,940
1973	686,111.74	744,356	966,242	28,620	14.64	1,955
1974	483,738.58	515,685	669,406	32,015	15.31	2,091
1975	210,235.48	221,376	287,366	17,475	15.65	1,117
1976	150,607.96	156,536	203,198	15,184	16.00	949
1977	439,745.52	448,318	581,958	55,673	16.68	3,338
1978	511,501.56	513,982	667,195	74,482	17.06	4,366
1979	2,730,749.69	2,702,418	3,507,984	451,603	17.45	25,880
1980	4,460,384.30	4,320,328	5,608,179	859,378	18.14	47,375
1981	4,862,878.77	4,631,211	6,011,733	1,039,441	18.55	56,035
1982	4,145,538.13	3,878,317	5,034,408	976,622	18.97	51,482
1983	3,149,413.72	2,876,076	3,733,408	833,242	19.69	42,318
1984	3,884,414.33	3,478,007	4,514,770	1,117,631	20.13	55,521
1985	5,116,623.96	4,487,075	5,824,632	1,594,473	20.58	77,477
1986	6,856,488.08	5,882,627	7,636,185	2,305,723	21.05	109,536
1987	7,867,889.41	6,562,134	8,518,247	2,890,193	21.78	132,699
1988	8,254,319.20	6,719,263	8,722,215	3,246,548	22.26	145,847
1989	7,714,702.60	6,121,154	7,945,815	3,240,504	22.75	142,440
1990	9,608,264.81	7,420,175	9,632,062	4,299,922	23.25	184,943
1991	9,769,892.59	7,297,084	9,472,279	4,694,065	24.00	195,586
1992	8,580,771.32	6,218,571	8,072,271	4,369,847	24.52	178,216
1993	10,253,477.31	7,197,377	9,342,850	5,524,692	25.04	220,635
1994	10,951,119.34	7,431,430	9,646,673	6,232,450	25.58	243,645
1995	9,500,612.68	6,219,814	8,073,885	5,702,003	26.12	218,300
1996	9,660,046.57	6,087,472	7,902,093	6,104,975	26.67	228,908
1997	10,490,116.43	6,347,412	8,239,518	6,971,151	27.23	256,010
1998	9,209,049.10	5,335,907	6,926,493	6,426,628	27.80	231,174
1999	7,219,795.61	3,993,810	5,184,329	5,284,375	28.37	186,266
2000	7,087,251.59	3,730,375	4,842,366	5,434,149	28.95	187,708
2001	6,187,111.11	3,087,028	4,007,243	4,964,068	29.55	167,989
2002	4,905,605.13	2,320,302	3,011,963	4,101,164	29.95	136,934
2003	4,987,713.51	2,215,941	2,876,493	4,355,692	30.56	142,529
2004	4,831,475.69	2,005,014	2,602,691	4,402,949	31.17	141,256
2005	4,489,921.02	1,736,971	2,254,746	4,255,639	31.60	134,672

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 380.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. -45						
2006	7,679,155.17	2,748,062	3,567,235	7,567,540	32.05	236,117
2007	5,018,060.80	1,645,146	2,135,549	5,140,639	32.52	158,076
2008	4,172,843.71	1,239,168	1,608,553	4,442,070	33.00	134,608
2009	5,135,555.21	1,362,720	1,768,935	5,677,620	33.48	169,582
2010	4,075,806.81	952,679	1,236,664	4,673,256	33.82	138,180
2011	4,476,052.79	899,552	1,167,700	5,322,577	34.18	155,722
2012	4,265,217.60	712,462	924,841	5,259,725	34.56	152,191
2013	5,786,805.46	769,443	998,807	7,392,061	34.67	213,212
2014	5,610,036.28	549,082	712,758	7,421,795	34.54	214,875
2015	4,842,572.40	296,317	384,647	6,637,083	34.09	194,693
2016	1,360,540.01	30,381	39,437	1,933,346	32.07	60,285
	248,358,721.19	151,844,157	196,719,085	163,401,061		5,784,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.2 2.33

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 381.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1910	10.00	10	10			
1949	40.00	39	40			
1954	185.35	178	185			
1955	55.06	53	55			
1956	107.58	102	108			
1957	148.29	140	148			
1958	185.44	175	185			
1959	5,890.59	5,521	5,891			
1960	10,037.42	9,357	10,037			
1961	8,811.63	8,167	8,812			
1962	110,677.71	101,934	110,678			
1963	170,132.36	155,637	170,132			
1964	219,400.80	199,260	219,401			
1965	224,726.14	202,523	224,726			
1966	231,125.74	206,580	231,126			
1967	344,909.29	305,590	344,909			
1968	201,315.17	176,714	201,315			
1969	559,368.92	486,203	559,369			
1970	230,417.28	199,288	230,417			
1971	237,846.23	203,454	237,846			
1972	128,010.08	108,233	128,010			
1973	10,316.93	8,662	10,317			
1974	275,236.43	228,116	273,427	1,809	8.78	206
1975	5,364.62	4,408	5,284	81	9.01	9
1976	222,488.35	180,216	216,012	6,476	9.50	682
1977	48,582.55	38,953	46,690	1,893	9.76	194
1979	482,615.26	376,440	451,212	31,403	10.58	2,968
1980	227,734.39	175,401	210,241	17,493	10.89	1,606
1981	729,654.06	554,318	664,422	65,232	11.23	5,809
1982	267,723.73	199,508	239,136	28,588	11.80	2,423
1983	105,829.38	77,636	93,057	12,772	12.16	1,050
1984	34,369.16	24,797	29,722	4,647	12.55	370
1985	137,758.30	97,643	117,038	20,720	12.94	1,601
1986	419,846.20	291,961	349,953	69,893	13.36	5,232
1987	265,837.32	181,142	217,122	48,715	13.79	3,533
1988	497,637.73	333,318	399,525	98,113	14.05	6,983
1989	391,313.60	256,115	306,987	84,327	14.52	5,808
1990	577,329.13	368,682	441,913	135,416	15.00	9,028
1991	336,991.96	210,553	252,375	84,617	15.31	5,527
1992	224,540.27	136,431	163,530	61,010	15.82	3,857
1993	488,421.92	289,243	346,695	141,727	16.18	8,759

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 381.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1994	817,440.00	469,047	562,214	255,226	16.71	15,274
1995	718,224.91	399,908	479,342	238,883	17.11	13,962
1996	895,131.63	482,655	578,525	316,607	17.52	18,071
1997	945,123.13	492,031	589,763	355,360	17.96	19,786
1998	784,264.74	394,642	473,030	311,235	18.26	17,045
1999	895,787.34	432,665	518,605	377,182	18.73	20,138
2000	620,132.34	287,493	344,598	275,534	19.09	14,433
2001	1,002,408.98	444,368	532,633	469,776	19.47	24,128
2002	496,761.75	209,633	251,272	245,490	19.86	12,361
2003	964,876.98	385,565	462,150	502,727	20.28	24,789
2004	927,048.03	349,961	419,474	507,574	20.61	24,628
2005	1,727,953.80	614,115	736,096	991,858	20.86	47,548
2006	1,956,362.14	649,121	778,056	1,178,306	21.15	55,712
2007	1,776,026.92	544,885	653,115	1,122,912	21.46	52,326
2008	579,094.53	163,420	195,880	383,215	21.62	17,725
2009	442,880.93	113,289	135,792	307,089	21.82	14,074
2010	1,260,030.86	288,295	345,559	914,472	21.91	41,738
2011	665,055.34	133,543	160,069	504,986	21.90	23,059
2012	1,371,730.95	234,566	281,157	1,090,574	21.82	49,980
2013	1,564,175.49	218,359	261,732	1,302,443	21.56	60,410
2014	1,585,601.45	168,074	201,458	1,384,143	21.08	65,661
2015	1,290,326.66	89,549	107,336	1,182,991	20.10	58,855
	31,719,431.27	13,967,885	16,585,914	15,133,517		757,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0						2.39

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 382.0 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1967	13,922.35	12,335	13,922			
1968	14,955.07	13,128	14,955			
1969	17,949.91	15,602	17,950			
1970	33,092.55	28,622	33,093			
1971	40,923.52	35,006	40,924			
1972	34,214.57	28,928	34,215			
1973	37,964.88	31,875	37,965			
1974	38,064.81	31,548	38,065			
1975	3,653.09	3,002	3,653			
1976	41,358.32	33,500	41,358			
1977	10,663.79	8,550	10,664			
1978	1,181.89	933	1,182			
1979	86,362.10	67,362	86,362			
1980	132,173.54	101,800	130,563	1,611	10.89	148
1981	88,468.15	67,209	86,198	2,270	11.23	202
1982	124,769.87	92,979	119,249	5,521	11.80	468
1983	54,867.92	40,251	51,624	3,244	12.16	267
1984	38,788.26	27,986	35,893	2,895	12.55	231
1985	71,138.51	50,423	64,670	6,469	12.94	500
1986	185,367.69	128,905	165,326	20,042	13.36	1,500
1987	98,428.51	67,069	86,019	12,410	13.79	900
1988	182,078.18	121,956	156,414	25,664	14.05	1,827
1989	148,317.18	97,074	124,501	23,816	14.52	1,640
1990	153,609.37	98,095	125,811	27,798	15.00	1,853
1991	141,862.94	88,636	113,679	28,184	15.31	1,841
1992	205,806.40	125,048	160,379	45,427	15.82	2,871
1993	181,283.13	107,356	137,689	43,594	16.18	2,694
1994	296,867.68	170,343	218,472	78,396	16.71	4,692
1995	201,403.76	112,142	143,827	57,577	17.11	3,365
1996	298,345.87	160,868	206,320	92,026	17.52	5,253
1997	324,491.89	168,930	216,660	107,832	17.96	6,004
1998	203,398.94	102,350	131,268	72,131	18.26	3,950
1999	665,776.84	321,570	412,427	253,350	18.73	13,526
2000	165,962.30	76,940	98,679	67,283	19.09	3,525
2001	332,118.29	147,228	188,826	143,292	19.47	7,360

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 382.0 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
2002	126,591.35	53,422	68,516	58,075	19.86	2,924
2003	217,694.12	86,991	111,569	106,125	20.28	5,233
2004	790,492.69	298,411	382,724	407,769	20.61	19,785
	5,804,410.23	3,224,373	4,111,611	1,692,799		92,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.3 1.59

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 383.0 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1965	156.49	141	156			
1966	698.32	624	698			
1967	1,427.48	1,265	1,427			
1968	44,923.22	39,434	44,923			
1969	109,108.86	94,837	109,109			
1970	50,562.25	43,731	50,562			
1971	81,271.97	69,520	81,272			
1972	64,425.78	54,472	64,426			
1973	29,037.84	24,380	29,038			
1974	19,205.98	15,918	19,206			
1975	9,371.59	7,701	9,372			
1976	33,526.48	27,156	33,526			
1977	23,083.77	18,509	23,084			
1978	32,369.67	25,546	32,370			
1979	77,328.75	60,316	76,828	501	10.58	47
1980	98,534.41	75,891	96,667	1,867	10.89	171
1981	243,886.86	185,281	236,003	7,884	11.23	702
1982	119,280.69	88,888	113,222	6,059	11.80	513
1983	45,787.34	33,590	42,786	3,001	12.16	247
1984	106,923.39	77,145	98,264	8,659	12.55	690
1985	133,419.02	94,567	120,455	12,964	12.94	1,002
1986	131,976.06	91,776	116,900	15,076	13.36	1,128
1987	123,985.92	84,484	107,612	16,374	13.79	1,187
1988	115,066.07	77,071	98,170	16,896	14.05	1,203
1989	148,184.93	96,987	123,538	24,647	14.52	1,697
1990	145,245.77	92,754	118,146	27,100	15.00	1,807
1991	190,618.53	119,098	151,702	38,917	15.31	2,542
1992	118,912.08	72,251	92,030	26,882	15.82	1,699
1993	161,703.97	95,761	121,976	39,728	16.18	2,455
1994	21,760.16	12,486	15,904	5,856	16.71	350
1995	217,049.58	120,853	153,938	63,112	17.11	3,689
1996	141,074.60	76,067	96,891	44,184	17.52	2,522
1997	109,888.90	57,208	72,869	37,020	17.96	2,061
1998	133,404.45	67,129	85,506	47,898	18.26	2,623
1999	142,622.11	68,886	87,744	54,878	18.73	2,930
2000	106,601.76	49,421	62,951	43,651	19.09	2,287
2001	124,679.98	55,271	70,402	54,278	19.47	2,788
2002	200,168.13	84,471	107,596	92,572	19.86	4,661
2003	104,284.53	41,672	53,080	51,205	20.28	2,525

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 383.0 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
2004	103,291.91	38,993	49,668	53,624	20.61	2,602
2005	668,102.37	237,444	302,447	365,655	20.86	17,529
2006	90,182.32	29,922	38,113	52,069	21.15	2,462
	4,623,134.29	2,708,917	3,410,577	1,212,557		66,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.3 1.43

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 384.0 HOUSE REGULATOR INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1						
NET SALVAGE PERCENT.. 0						
1965	116.96	105	117			
1966	1,759.28	1,572	1,759			
1967	2,728.08	2,417	2,728			
1968	25,982.17	22,807	25,982			
1969	54,989.94	47,797	54,990			
1970	28,069.63	24,277	28,070			
1971	16,169.64	13,832	16,170			
1972	13,662.63	11,552	13,663			
1973	9,651.72	8,104	9,652			
1974	4,303.55	3,567	4,304			
1975	7,806.53	6,415	7,807			
1976	6,560.16	5,314	6,560			
1977	2,792.97	2,239	2,793			
1978	4,712.79	3,719	4,713			
1979	7,938.86	6,192	7,939			
1980	10,472.48	8,066	10,472			
1981	10,054.98	7,639	9,974	81	11.23	7
1982	9,174.23	6,837	8,927	247	11.80	21
1983	4,150.60	3,045	3,976	175	12.16	14
1984	6,454.37	4,657	6,081	373	12.55	30
1985	6,204.96	4,398	5,743	462	12.94	36
1986	6,813.15	4,738	6,187	626	13.36	47
1987	8,796.79	5,994	7,827	970	13.79	70
1988	6,982.22	4,677	6,107	875	14.05	62
1989	9,826.61	6,432	8,398	1,429	14.52	98
1990	9,949.48	6,354	8,297	1,652	15.00	110
1991	12,127.61	7,577	9,893	2,235	15.31	146
1992	9,938.55	6,039	7,885	2,054	15.82	130
1993	12,906.40	7,643	9,980	2,926	16.18	181
1994	2,316.75	1,329	1,735	582	16.71	35
1995	15,849.27	8,825	11,523	4,326	17.11	253
1996	14,968.40	8,071	10,538	4,430	17.52	253
1997	7,085.17	3,689	4,817	2,268	17.96	126
1998	1,472.96	741	968	505	18.26	28
2004	347,431.15	131,155	171,252	176,179	20.61	8,548
	700,221.04	397,815	497,827	202,394		10,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 1.46

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 386.0 OTHER PROPERTY - CUSTOMER PREMISES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
NET SALVAGE PERCENT.. 0						
1993	166,752.46	155,964	137,579	29,173	1.63	17,898
1994	37,626.00	34,710	30,618	7,008	1.89	3,708
1996	2,473.00	2,210	1,949	524	2.44	215
2011	149,511.01	42,521	37,509	112,002	13.84	8,093
	356,362.47	235,405	207,655	148,707		29,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 8.39						

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 387.0 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1						
NET SALVAGE PERCENT.. 0						
1976	55,410.26	53,859	55,410			
2014	110,125.24	24,613	25,816	84,309	8.69	9,702
	165,535.50	78,472	81,226	84,310		9,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 5.86

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0						
NET SALVAGE PERCENT.. -5						
2014	88,253.86	9,452	7,643	85,024	22.01	3,863
	88,253.86	9,452	7,643	85,024		3,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 4.38

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	10,975.19	10,975	10,975			
1992	34,877.60	34,180	34,878			
1993	14,272.08	13,416	14,272			
1994	53,212.87	47,892	53,213			
1995	58,824.38	50,589	58,824			
1996	11,531.83	9,456	11,532			
1997	4,724.44	3,685	4,724			
1998	5,894.90	4,362	5,895			
2001	4,755.81	2,949	4,756			
2002	34,119.00	19,789	34,119			
2003	4,639.92	2,506	4,640			
2004	10,555.94	5,278	10,556			
2006	22,942.96	9,636	22,943			
2007	3,492.25	1,327	3,492			
2008	2,383.16	810	2,383			
2009	11,265.60	3,380	11,266			
2014	18,201.96	1,820	18,202			
	306,669.89	222,050	306,670			

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

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 391.5 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	7,635.05	7,635	7,635			
2002	2,977.00	2,878	2,977			
	10,612.05	10,513	10,612			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	219,993.01	219,993	219,993			
2012	156,285.94	140,657	156,286			
2014	226,470.44	113,235	226,470			
2015	26,756.12	8,027	26,757			
	629,505.51	481,912	629,506			

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

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 391.7 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	112,792.29	112,792	112,792			
2012	1,702,453.71	1,532,208	1,702,454			
2014	10,397.67	5,199	10,398			
2015	1,680,229.97	504,069	1,400,278	279,952	3.50	79,986
	3,505,873.64	2,154,268	3,225,922	279,952		79,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	2.28

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. +15						
1957	1,000.00	850	850			
1980	2,678.53	2,277	2,277			
1982	6,546.27	5,564	5,564			
1983	6,778.87	5,762	5,762			
1988	104,282.93	88,640	88,640			
1992	27,942.00	23,219	23,138	613	0.56	613
1993	97,890.00	80,561	80,279	2,928	0.77	2,928
1995	21,141.50	17,115	17,055	915	1.07	855
1997	45,080.00	35,866	35,741	2,577	1.33	1,938
1998	201,204.40	158,197	157,644	13,380	1.50	8,920
2000	19,229.00	14,697	14,646	1,699	1.85	918
2001	58,986.25	44,372	44,217	5,921	2.01	2,946
2002	21,804.48	16,071	16,015	2,519	2.22	1,135
2003	261,453.58	188,722	188,062	34,174	2.40	14,239
2004	126,602.00	89,189	88,877	18,735	2.58	7,262
2005	276,710.90	190,139	189,474	45,730	2.73	16,751
2006	186,823.41	124,880	124,443	34,357	2.85	12,055
2007	484,578.56	314,191	313,093	98,799	2.95	33,491
2008	878,432.52	547,083	545,170	201,498	3.10	64,999
2009	559,408.00	329,519	328,367	147,130	3.32	44,316
2010	427,142.48	232,220	231,408	131,663	3.66	35,973
2011	595,567.25	289,008	287,998	218,234	4.13	52,841
2012	496,883.32	206,192	205,471	216,880	4.72	45,949
2013	748,821.73	250,398	249,522	386,976	5.40	71,662
2014	794,708.02	195,355	194,672	480,830	6.14	78,311
2015	690,207.15	104,018	103,655	483,021	6.96	69,400
2016	724,103.55	36,806	36,677	578,811	7.85	73,734
	7,866,006.70	3,590,911	3,578,717	3,107,389		641,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 8.15

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 393.1 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	3,312.10	3,257	3,283	29	0.50	29
1993	12,977.32	10,166	10,246	2,731	6.50	420
1994	4,234.47	3,176	3,201	1,033	7.50	138
2005	8,368.77	3,208	3,234	5,135	18.50	278
	28,892.66	19,807	19,964	8,929		865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 2.99

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 394.1 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	42,158.97	42,159	42,159			
1997	25,076.66	24,450	25,077			
1998	379,309.19	350,861	379,309			
2000	58,346.42	48,136	58,346			
2001	88,351.99	68,473	88,352			
2002	28,547.84	20,697	28,548			
2003	31,529.34	21,282	31,529			
2004	58,055.14	36,284	58,055			
2005	293,425.24	168,720	293,425			
2006	42,780.03	22,460	42,780			
2007	142,350.26	67,616	142,350			
2008	33,446.00	14,215	33,446			
2009	38,029.04	14,261	38,029			
2010	99,488.10	32,334	99,488			
2011	81,680.06	22,462	81,337	343	14.50	24
2012	56,497.49	12,712	46,031	10,466	15.50	675
2013	21,773.99	3,810	13,796	7,978	16.50	484
2014	531,697.52	66,462	240,666	291,032	17.50	16,630
	2,052,543.28	1,037,394	1,742,723	309,820		17,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 0.87

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L1.5						
NET SALVAGE PERCENT.. +20						
1977	15,961.40	12,509	12,769			
1978	105,969.00	82,571	84,775			
1980	23,805.18	18,419	19,044			
1983	15,260.55	11,615	12,208			
1986	11,458.91	8,556	9,167			
1987	31,715.38	23,576	25,372			
1988	3,283.00	2,418	2,626			
1990	45,500.00	32,891	36,400			
1991	120,776.36	86,476	96,621			
1994	7,851.07	5,440	6,281			
1995	59,027.00	40,308	47,222			
1998	1,973.70	1,282	1,579			
1999	13,215.00	8,436	10,572			
2000	93,158.00	58,160	74,526			
2001	7,750.00	4,738	6,200			
2002	4,474.62	2,668	3,580			
2003	190,967.44	110,761	152,774			
2004	228,217.94	128,258	182,574			
2005	43,822.99	23,787	35,058			
2006	87,236.33	45,433	69,789			
2007	158,320.05	78,577	126,656			
2008	4,437.00	2,076	3,550			
2009	122,400.00	53,171	97,920			
2011	25,456.94	8,938	20,366			
2012	167,369.62	50,318	117,869	16,027	7.48	2,143
2013	73,791.90	18,041	42,260	16,774	7.95	2,110
2014	279,679.62	50,902	119,237	104,507	8.49	12,309
2016	216,083.74	8,626	20,206	152,661	9.52	16,036
	2,158,962.74	978,951	1,437,201	289,969		32,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 1.51

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 397.1 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	2,945.00	2,945	2,945			
2002	18,488.94	17,873	18,489			
2004	121,114.15	100,928	115,700	5,414	2.50	2,166
2005	126,236.90	96,782	110,948	15,289	3.50	4,368
2006	226,129.13	158,290	181,458	44,671	4.50	9,927
2009	28,559.02	14,280	16,370	12,189	7.50	1,625
2010	29,346.29	12,717	14,579	14,767	8.50	1,737
2013	31,663.42	7,388	8,469	23,194	11.50	2,017
	584,482.85	411,203	468,958	115,525		21,840

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 3.74

CITIZENS ENERGY GROUP
 GAS OPERATIONS

ACCOUNT 398.1 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	571.24	571	571			
1997	5,010.43	4,885	4,798	212	0.50	212
1998	44,098.33	40,791	40,069	4,029	1.50	2,686
2002	12,214.59	8,856	8,699	3,516	5.50	639
2004	449,637.54	281,023	276,045	173,593	7.50	23,146
2005	49,244.15	28,315	27,814	21,430	8.50	2,521
2007	10,237.78	4,863	4,777	5,461	10.50	520
2009	12,416.97	4,656	4,573	7,844	12.50	628
2012	8,591.18	1,933	1,899	6,692	15.50	432
2014	24,737.46	3,092	3,037	21,700	17.50	1,240
2015	13,056.50	979	962	12,094	18.50	654
	629,816.17	379,964	373,244	256,572		32,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 5.19

THERMAL - STEAM

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1943	387.13	353	331	56	7.15	8
1944	20.74	19	18	3	7.50	
1945	234.66	211	198	37	7.87	5
1946	34,893.86	31,244	29,338	5,556	8.24	674
1947	51,018.50	45,743	42,952	8,066	8.02	1,006
1948	1,200.05	1,069	1,004	196	8.42	23
1949	164.30	145	136	28	8.84	3
1950	133.44	117	110	23	9.26	2
1951	743.87	653	613	131	9.13	14
1952	171.60	149	140	32	9.57	3
1953	30,623.89	26,447	24,833	5,791	10.03	577
1954	946.72	817	767	180	9.96	18
1955	1,140.30	975	916	224	10.45	21
1956	52.94	45	42	11	10.43	1
1957	967.69	818	768	200	10.92	18
1958	112.74	95	89	24	10.94	2
1961	82.12	68	64	18	11.61	2
1962	184.21	152	143	41	11.72	3
1963	216.19	177	166	50	11.86	4
1964	1,287.32	1,048	984	303	12.01	25
1966	973.53	782	734	240	12.39	19
1967	109.08	87	82	27	12.61	2
1968	712.86	564	530	183	12.85	14
1970	639.79	497	467	173	13.38	13
1972	6,268.93	4,798	4,505	1,764	13.64	129
1973	2,438.06	1,845	1,732	706	13.97	51
1974	18,049.76	13,577	12,749	5,301	14.00	379
1975	12,222.10	9,130	8,573	3,649	14.06	260
1976	496.18	366	344	152	14.45	11
1977	4,348.20	3,178	2,984	1,364	14.55	94
1978	6,748.68	4,885	4,587	2,162	14.69	147
1979	1,868.23	1,338	1,256	612	14.86	41
1980	8,275.60	5,860	5,502	2,774	15.05	184
1981	18,850.82	13,184	12,380	6,471	15.26	424
1982	13,391.06	9,285	8,718	4,673	15.25	306
1983	2,444.29	1,670	1,568	876	15.52	56
1984	6,886.65	4,655	4,371	2,516	15.58	161
1985	71,986.92	47,843	44,924	27,063	15.90	1,702
1986	7,738.63	5,075	4,765	2,974	16.01	186
1987	11,749.95	7,590	7,127	4,623	16.16	286

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1988	24,495.18	15,569	14,619	9,876	16.34	604
1989	106,545.39	66,804	62,728	43,817	16.36	2,678
1990	72,288.50	44,443	41,731	30,558	16.60	1,841
1991	5,799.94	3,505	3,291	2,509	16.69	150
1992	83,757.86	49,660	46,630	37,128	16.82	2,207
1993	59,857.22	34,741	32,621	27,236	16.99	1,603
1994	49,637.58	28,145	26,428	23,210	17.18	1,351
1995	2,613.38	1,450	1,362	1,251	17.26	72
1996	35,146.19	18,951	17,795	17,351	17.52	990
1997	7,922.34	4,156	3,902	4,020	17.67	228
1998	48,619.69	24,825	23,310	25,310	17.73	1,428
1999	14,782.66	7,295	6,850	7,933	17.96	442
2000	46,674.41	22,254	20,896	25,778	18.10	1,424
2001	19,485.50	8,971	8,424	11,062	18.17	609
2002	221,613.46	97,687	91,726	129,887	18.39	7,063
2003	455,623.77	192,547	180,798	274,826	18.45	14,896
2004	1,036,594.12	415,882	390,506	646,088	18.65	34,643
2005	191,666.00	72,737	68,299	123,367	18.80	6,562
2006	706,036.72	252,055	236,675	469,362	18.91	24,821
2007	973,767.06	323,778	304,022	669,745	19.07	35,120
2008	395,874.53	121,138	113,747	282,128	19.28	14,633
2009	350,253.14	97,721	91,758	258,495	19.38	13,338
2010	600,041.41	149,770	140,632	459,409	19.54	23,511
2011	350,737.07	76,601	71,927	278,810	19.69	14,160
2012	340,769.99	63,042	59,195	281,575	19.83	14,199
2013	3,421,682.37	510,173	479,044	2,942,638	19.97	147,353
2014	74,170.36	8,196	7,696	66,474	20.12	3,304
2015	369,578.64	25,427	23,876	345,703	20.29	17,038
2016	470,656.26	11,202	10,518	460,138	20.47	22,479
	10,857,472.33	2,995,279	2,812,516	8,044,956		415,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4 3.83

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 46-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1953	56,303.42	48,624	22,296	34,007	10.03	3,391
1955	1,398.27	1,195	548	850	10.45	81
1956	32,501.52	27,529	12,623	19,879	10.93	1,819
1957	505.83	427	196	310	10.92	28
1958	453.33	379	174	279	11.43	24
1959	915.82	764	350	566	11.46	49
1960	210.68	174	80	131	11.99	11
1961	118.08	97	44	74	12.07	6
1962	20,632.13	16,867	7,734	12,898	12.17	1,060
1963	7,180.45	5,839	2,677	4,503	12.29	366
1964	15,955.79	12,900	5,915	10,041	12.44	807
1965	197.67	158	72	126	13.02	10
1966	666.42	528	242	424	13.20	32
1967	5,285.50	4,186	1,919	3,366	13.00	259
1968	33,120.94	26,023	11,933	21,188	13.23	1,602
1969	1,280.66	998	458	823	13.48	61
1970	2,455.61	1,895	869	1,587	13.74	116
1971	3,196.66	2,458	1,127	2,070	13.67	151
1972	68,717.38	52,294	23,979	44,738	13.98	3,200
1973	135,222.29	101,768	46,665	88,557	14.30	6,193
1974	143,399.73	107,263	49,184	94,216	14.32	6,579
1975	105,487.17	78,356	35,929	69,558	14.37	4,841
1976	35,601.18	26,242	12,033	23,568	14.45	1,631
1977	47,412.51	34,649	15,888	31,525	14.55	2,167
1978	5,732.67	4,149	1,902	3,831	14.69	261
1979	12,083.56	8,654	3,968	8,116	14.86	546
1980	14,435.05	10,221	4,687	9,748	15.05	648
1981	22,788.11	15,938	7,308	15,480	15.26	1,014
1982	19,845.91	13,761	6,310	13,536	15.25	888
1983	28,821.21	19,696	9,031	19,790	15.52	1,275
1984	40,072.56	27,089	12,421	27,652	15.58	1,775
1985	33,818.67	22,584	10,356	23,463	15.67	1,497
1986	27,421.20	18,065	8,284	19,137	15.80	1,211
1987	36,482.77	23,787	10,907	25,576	15.75	1,624
1988	72,866.77	46,722	21,424	51,443	15.95	3,225
1989	61,346.80	38,802	17,792	43,555	15.98	2,726
1990	427,713.96	266,380	122,146	305,568	16.05	19,039
1991	166,884.95	102,134	46,833	120,052	16.17	7,424
1992	350,767.86	210,531	96,537	254,231	16.32	15,578
1993	96,061.10	56,657	25,980	70,081	16.34	4,289

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 46-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1994	117,891.92	68,165	31,256	86,636	16.41	5,279
1995	95,264.56	53,863	24,698	70,567	16.52	4,272
1996	185,365.07	102,210	46,867	138,498	16.68	8,303
1997	21,535.93	11,591	5,315	16,221	16.73	970
1998	611,108.41	319,976	146,722	464,386	16.83	27,593
1999	292,737.82	149,062	68,351	224,387	16.87	13,301
2000	49,889.99	24,616	11,287	38,603	16.94	2,279
2001	86,912.64	41,353	18,962	67,951	17.07	3,981
2002	298,049.49	136,566	62,621	235,428	17.15	13,728
2003	874,735.66	384,971	176,525	698,211	17.17	40,665
2004	1,609,908.16	676,161	310,048	1,299,860	17.26	75,311
2005	334,303.13	133,387	61,163	273,140	17.32	15,770
2006	3,982,657.09	1,501,462	688,482	3,294,175	17.35	189,866
2007	1,034,682.78	364,622	167,194	867,489	17.46	49,684
2008	6,877,019.43	2,250,161	1,031,792	5,845,227	17.48	334,395
2009	4,130,454.72	1,235,832	566,680	3,563,775	17.56	202,948
2010	1,857,610.21	501,183	229,813	1,627,797	17.60	92,488
2011	1,001,758.68	238,018	109,141	892,618	17.65	50,573
2012	2,680,908.31	542,884	248,935	2,431,973	17.72	137,245
2013	5,591,949.94	921,553	422,570	5,169,380	17.73	291,561
2014	9,172,898.93	1,132,853	519,460	8,653,439	17.74	487,793
2015	639,398.05	49,745	22,811	616,587	17.77	34,698
2016	616,285.17	16,948	7,771	608,514	17.68	34,418
	44,298,688.28	12,293,965	5,637,285	38,661,403		2,214,625

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 5.00

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 314.0 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1924	96,638.96	91,179	96,639			
1926	243.49	229	243			
1929	81.82	77	82			
1935	942.46	860	942			
1938	22,332.31	20,162	22,332			
1941	306.92	273	307			
1946	123.72	108	124			
1948	139.52	121	140			
1949	205.01	177	205			
1952	251.32	214	248	3	11.26	
1959	197.48	161	187	10	12.92	1
1960	299.92	244	283	17	12.94	1
1962	944.81	757	878	67	13.52	5
1964	127.29	101	117	10	13.72	1
1970	161.29	122	141	20	14.85	1
1972	863.64	642	744	120	15.38	8
1975	200.80	145	168	33	15.97	2
1976	2,536.47	1,818	2,108	428	16.00	27
1984	11,255.46	7,316	8,483	2,772	17.50	158
1985	4,858.45	3,106	3,601	1,257	17.76	71
1987	7,015.36	4,346	5,039	1,976	18.12	109
1988	723.31	441	511	212	18.23	12
1990	1,355.04	794	921	434	18.75	23
1991	39,321.08	22,661	26,276	13,045	18.75	696
1992	25,750.86	14,511	16,826	8,925	18.98	470
1993	3,052.15	1,678	1,946	1,106	19.24	57
1994	12,923.95	6,951	8,060	4,864	19.34	251
1996	6,691.43	3,415	3,960	2,731	19.66	139
2002	472,390.69	195,900	227,150	245,241	20.47	11,981
2003	24,443.24	9,702	11,250	13,193	20.51	643
2004	1,413,278.28	533,513	618,617	794,661	20.61	38,557
2006	71,442.45	23,933	27,751	43,691	20.85	2,095
2008	115,011.85	33,146	38,433	76,579	21.00	3,647
2009	49,190.76	12,913	14,973	34,218	21.07	1,624
2016	26,975.21	615	713	26,262	21.38	1,228
	2,412,276.80	992,331	1,140,398	1,271,879		61,807

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 2.56

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1935	537.59	478	359	179	10.24	17
1937	264.86	234	176	89	10.59	8
1938	1,766.15	1,553	1,167	599	10.79	56
1939	100.29	88	66	34	10.99	3
1940	140.83	123	92	49	11.22	4
1943	2,508.19	2,175	1,635	873	11.25	78
1946	10,939.88	9,332	7,013	3,927	12.15	323
1947	6,846.90	5,805	4,363	2,484	12.47	199
1948	123.98	104	78	46	12.80	4
1949	279.17	236	177	102	12.50	8
1950	11,476.10	9,616	7,227	4,249	12.87	330
1951	520.60	433	325	196	13.24	15
1953	6,125.76	5,057	3,801	2,325	13.42	173
1954	93.84	77	58	36	13.83	3
1955	682.61	558	419	264	13.68	19
1956	4,730.87	3,835	2,882	1,849	14.13	131
1957	153.21	124	93	60	14.03	4
1959	892.52	713	536	357	14.45	25
1960	439.71	348	262	178	14.93	12
1961	243.03	192	144	99	14.92	7
1962	1,313.50	1,031	775	538	14.94	36
1963	11,745.15	9,112	6,848	4,897	15.46	317
1964	4,704.35	3,631	2,729	1,975	15.52	127
1965	335.35	257	193	142	15.61	9
1966	61.88	47	35	27	15.72	2
1967	3,332.66	2,524	1,897	1,436	15.86	91
1968	1,163.81	875	658	506	16.01	32
1970	3,410.09	2,521	1,895	1,515	16.39	92
1971	3,119.29	2,285	1,717	1,402	16.61	84
1972	976.24	708	532	444	16.85	26
1973	13,932.75	10,001	7,516	6,417	17.10	375
1974	19,176.19	13,692	10,290	8,886	17.02	522
1975	27,268.94	19,238	14,458	12,811	17.32	740
1976	8,887.98	6,227	4,680	4,208	17.31	243
1977	1,163.26	809	608	555	17.32	32
1978	220.08	151	113	107	17.68	6
1979	1,646.82	1,118	840	807	17.75	45
1980	1,676.29	1,126	846	830	17.85	46
1981	7,931.58	5,265	3,957	3,975	17.98	221
1982	2,546.94	1,670	1,255	1,292	18.13	71

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1983	4,062.94	2,641	1,985	2,078	18.05	115
1984	1,388.44	889	668	720	18.26	39
1985	12,636.21	8,001	6,013	6,623	18.25	363
1986	6,908.31	4,298	3,230	3,678	18.52	199
1987	2,494.26	1,530	1,150	1,344	18.58	72
1988	3,344.46	2,021	1,519	1,825	18.67	98
1989	136,116.68	81,234	61,051	75,066	18.58	4,040
1990	122,734.50	71,873	54,015	68,720	18.75	3,665
1991	40,959.90	23,605	17,740	23,220	18.75	1,238
1992	247,522.66	140,098	105,289	142,234	18.79	7,570
1993	88,661.57	49,172	36,955	51,707	18.87	2,740
1994	12,436.02	6,743	5,068	7,368	19.00	388
1995	2,629.46	1,396	1,049	1,580	18.99	83
1996	92,273.01	47,853	35,963	56,310	19.03	2,959
1997	3,274.73	1,654	1,243	2,032	19.11	106
1998	73,338.43	35,950	27,018	46,320	19.24	2,407
1999	4,100.85	1,952	1,467	2,634	19.26	137
2001	30,870.00	13,731	10,319	20,551	19.34	1,063
2003	17,074.85	7,008	5,267	11,808	19.39	609
2010	52,944.63	13,321	10,011	42,934	19.34	2,220
2012	21,671.53	4,115	3,093	18,579	19.20	968
2013	1,743,439.79	270,233	203,091	1,540,349	19.07	80,773
2014	85,373.11	9,972	7,494	77,879	18.91	4,118
2015	69,484.22	5,197	3,906	65,578	18.54	3,537
2016	95,536.76	2,656	1,996	93,541	17.52	5,339
	3,134,756.56	930,512	699,315	2,435,442		129,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.8 4.13

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1923	78.65	79	79			
1938	78.89	79	79			
1944	55.63	56	56			
1948	159.11	158	107	52	0.47	52
1950	925.79	911	616	310	1.07	290
1952	62.61	61	41	22	1.72	13
1955	95.18	91	61	34	2.60	13
1956	500.81	479	324	177	2.79	63
1968	144.02	129	87	57	5.85	10
1974	994.87	846	572	423	7.50	56
1975	759.36	640	432	327	7.76	42
1977	200.24	165	111	89	8.34	11
1981	2,215.65	1,738	1,174	1,042	9.75	107
1982	1,635.70	1,270	858	778	9.95	78
1983	3,131.53	2,392	1,616	1,516	10.36	146
1984	7,185.02	5,395	3,646	3,539	10.79	328
1987	392.78	282	191	202	11.65	17
1988	8,684.52	6,114	4,132	4,553	11.98	380
1990	1,638.16	1,107	748	890	12.71	70
1991	169.99	112	76	94	13.11	7
1992	2,533.48	1,639	1,108	1,425	13.38	107
1993	8,465.85	5,352	3,617	4,849	13.67	355
1994	370.44	228	154	216	14.00	15
1995	2,039.02	1,227	829	1,210	14.21	85
1996	917.63	536	362	556	14.59	38
1997	1,497.87	850	574	924	14.87	62
1999	7,011.24	3,743	2,529	4,482	15.29	293
2000	6,157.08	3,170	2,142	4,015	15.55	258
2002	13,378.00	6,363	4,300	9,078	15.99	568
2003	67,465.81	30,697	20,743	46,723	16.17	2,889
2010	34,742.25	9,596	6,485	28,257	17.03	1,659
2013	124,986.74	21,398	14,460	110,527	16.95	6,521
2014	392,876.10	50,995	34,460	358,416	16.77	21,372
2015	22,825.18	1,917	1,295	21,530	16.36	1,316
2016	232,537.63	7,488	5,060	227,478	15.05	15,115
	946,912.83	167,303	113,124	833,789		52,336

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 5.53

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 360.0 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1973	1,792.46	1,193	814	978	21.86	45
	1,792.46	1,193	814	978		45
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.7	2.51

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 366.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -5						
1935	12,443.77	11,608	12,317	749	10.24	73
1937	2,134.80	1,960	2,080	162	11.41	14
1945	67.56	59	63	8	13.97	1
1946	1,379.40	1,205	1,279	169	14.25	12
1947	5,899.58	5,123	5,436	759	14.54	52
1948	456.16	394	418	61	14.83	4
1949	107.77	92	98	15	15.14	1
1950	1,751.88	1,492	1,583	256	15.47	17
1951	7,352.10	6,169	6,546	1,174	16.47	71
1952	578.80	482	511	97	16.80	6
1953	8,079.77	6,680	7,088	1,396	17.15	81
1954	20,475.40	16,795	17,821	3,678	17.50	210
1955	2,990.61	2,433	2,582	558	17.87	31
1956	1,851.29	1,494	1,585	359	18.24	20
1957	999.66	799	848	202	18.62	11
1958	3,734.12	2,959	3,140	781	19.02	41
1959	2,652.84	2,082	2,209	576	19.42	30
1960	682.11	530	562	154	19.83	8
1961	12,600.77	9,693	10,285	2,946	20.26	145
1962	14,345.62	10,918	11,585	3,478	20.69	168
1963	114,123.76	85,271	90,478	29,352	21.68	1,354
1964	1,967.11	1,453	1,542	523	22.13	24
1965	4,328.58	3,160	3,353	1,192	22.58	53
1966	914.92	660	700	261	23.03	11
1967	6,599.01	4,699	4,986	1,943	23.49	83
1968	4,872.00	3,424	3,633	1,483	23.96	62
1969	1,056.00	732	777	332	24.45	14
1970	25,667.60	17,545	18,616	8,335	24.93	334
1971	93,744.33	63,154	67,010	31,422	25.42	1,236
1972	135,372.99	89,819	95,304	46,838	25.92	1,807
1973	25,749.21	16,817	17,844	9,193	26.43	348
1974	86,992.28	55,901	59,315	32,027	26.94	1,189
1975	80,260.80	50,716	53,813	30,461	27.46	1,109
1976	53,628.26	33,296	35,329	20,981	27.99	750
1977	63,615.95	38,782	41,150	25,647	28.53	899
1978	56,915.21	34,052	36,131	23,630	29.07	813
1979	170,501.87	100,040	106,149	72,878	29.61	2,461
1980	119,695.03	68,810	73,012	52,668	30.17	1,746
1981	135,345.55	76,172	80,823	61,290	30.73	1,994
1982	172,608.36	95,042	100,846	80,393	31.29	2,569
1983	194,895.47	104,899	111,305	93,335	31.86	2,930

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 366.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -5						
1984	149,097.69	78,355	83,140	73,413	32.44	2,263
1985	153,928.24	78,905	83,723	77,902	33.02	2,359
1986	188,275.55	94,061	99,805	97,884	33.60	2,913
1987	236,468.18	115,009	122,032	126,260	34.19	3,693
1988	223,783.44	105,808	112,269	122,704	34.79	3,527
1989	249,000.25	114,306	121,286	140,164	35.40	3,959
1990	346,194.77	155,071	164,540	198,965	35.61	5,587
1991	277,395.66	120,322	127,669	163,596	36.23	4,515
1992	1,688,699.76	708,190	751,435	1,021,700	36.85	27,726
1993	466,185.55	188,651	200,171	289,324	37.48	7,719
1994	319,035.65	124,347	131,940	203,047	38.11	5,328
1995	215,979.83	80,937	85,879	140,900	38.74	3,637
1996	251,382.58	90,905	96,456	167,496	39.02	4,293
1997	193,287.17	66,893	70,978	131,974	39.67	3,327
1998	134,752.06	44,498	47,215	94,275	40.32	2,338
1999	28,224.64	8,920	9,465	20,171	40.64	496
2000	125,933.75	37,739	40,044	92,186	41.31	2,232
2001	55,853.46	15,905	16,876	41,770	41.65	1,003
2002	224,009.96	60,026	63,691	171,519	42.32	4,053
2003	181,480.95	45,790	48,586	141,969	42.68	3,326
2004	239,670.06	56,320	59,759	191,895	43.36	4,426
2005	1,270,043.96	277,644	294,598	1,038,948	43.75	23,747
2006	487,811.36	98,445	104,457	407,745	44.14	9,238
2007	1,875,824.05	346,258	367,402	1,602,213	44.55	35,964
2008	557,194.69	93,024	98,705	486,349	44.97	10,815
2009	784,971.13	116,874	124,011	700,209	45.41	15,420
2010	721,330.20	94,523	100,295	657,102	45.58	14,416
2011	1,782,973.61	200,692	212,947	1,659,175	45.78	36,242
2012	1,433,278.92	134,090	142,278	1,362,665	46.01	29,617
2013	1,351,877.25	100,357	106,485	1,312,986	46.00	28,543
2014	1,176,854.39	64,256	68,180	1,167,517	45.58	25,615
2015	723,193.44	24,603	26,106	733,247	44.80	16,367
2016	2,584,170.13	32,018	33,973	2,679,406	42.05	63,720
	22,347,600.63	5,001,153	5,306,548	18,158,433		431,206

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.1 1.93

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 369.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -15						
1959	664.37	690	764			
1960	102.52	106	118			
1961	65.87	68	76			
1962	227.99	233	262			
1963	588.86	598	677			
1964	156.46	158	180			
1965	1,443.11	1,444	1,660			
1966	247.72	246	285			
1967	1,465.58	1,443	1,685			
1968	1,475.22	1,440	1,697			
1969	614.41	594	707			
1970	1,052.84	1,008	1,211			
1971	17,171.54	16,264	19,747			
1972	1,840.28	1,724	2,116			
1973	366.33	339	421			
1974	3,602.86	3,293	4,143			
1975	1,026.69	926	1,181			
1976	2,169.32	1,930	2,495			
1977	5,731.48	5,025	6,577	14	12.31	1
1978	3,472.46	2,998	3,924	69	12.78	5
1979	2,969.98	2,523	3,302	113	13.26	9
1980	3,381.77	2,825	3,698	191	13.75	14
1981	7,754.40	6,364	8,330	588	14.25	41
1982	32,630.02	26,282	34,401	3,124	14.76	212
1983	15,565.82	12,294	16,092	1,809	15.28	118
1984	18,290.23	14,082	18,432	2,602	16.04	162
1985	12,669.16	9,546	12,495	2,075	16.58	125
1986	18,931.72	13,945	18,253	3,518	17.12	205
1987	22,101.19	15,895	20,805	4,611	17.67	261
1988	15,414.91	10,812	14,152	3,575	18.23	196
1989	21,773.37	14,873	19,468	5,571	18.80	296
1990	27,329.95	18,157	23,766	7,663	19.37	396
1991	26,827.30	17,227	22,549	8,302	20.16	412
1992	15,727.55	9,792	12,817	5,270	20.75	254
1993	1,296.71	781	1,022	469	21.35	22
1994	36,390.28	21,184	27,728	14,121	21.95	643
1995	22,752.92	12,769	16,714	9,452	22.56	419
1996	10,805.27	5,833	7,635	4,791	23.17	207
1997	14,930.30	7,701	10,080	7,090	23.98	296
1998	23,933.85	11,813	15,462	12,062	24.60	490
1999	24,507.43	11,541	15,106	13,078	25.24	518

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 369.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -15						
2000	107,617.02	48,192	63,079	60,681	25.87	2,346
2002	212,509.82	85,046	111,318	133,068	27.17	4,898
2003	68,351.49	25,680	33,613	44,991	27.82	1,617
2004	251,850.17	88,336	115,625	174,003	28.48	6,110
2006	239,196.44	71,630	93,758	181,318	29.82	6,080
2007	548,743.10	150,443	196,918	434,137	30.34	14,309
2008	253,263.81	62,619	81,963	209,290	31.03	6,745
2009	31,863.89	7,006	9,170	27,473	31.72	866
2012	372,068.41	50,832	66,535	361,344	33.38	10,825
2013	188,738.46	20,359	26,648	190,401	33.81	5,631
2015	1,144,142.35	55,262	72,334	1,243,430	34.21	36,347
	3,837,815.00	952,171	1,243,194	3,170,293		101,076
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.63

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 370.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1950	67.05	65	64	3	2.47	1
1951	289.28	279	274	15	2.53	6
1952	492.03	473	465	27	2.62	10
1953	357.49	341	335	22	3.17	7
1954	462.27	439	431	31	3.29	9
1955	257.68	244	240	18	3.44	5
1956	444.73	420	413	32	3.60	9
1957	66.31	62	61	5	3.79	1
1959	112.41	104	102	10	4.61	2
1960	124.51	115	113	12	4.85	2
1967	596.83	526	517	80	6.68	12
1969	435.18	376	369	66	7.45	9
1970	1,062.12	909	893	169	7.85	22
1971	1,010.30	855	840	170	8.26	21
1972	347.21	290	285	62	8.69	7
1973	105.53	87	85	21	9.13	2
1975	786.27	633	622	164	10.05	16
1977	230.78	180	177	54	11.01	5
1978	2,806.23	2,161	2,123	683	11.50	59
1979	1,245.85	944	927	319	12.00	27
1980	1,529.35	1,139	1,119	410	12.52	33
1981	7,153.54	5,231	5,138	2,016	13.04	155
1982	29,962.81	21,399	21,021	8,942	13.81	648
1983	17,734.82	12,418	12,198	5,537	14.34	386
1984	19,421.42	13,319	13,084	6,337	14.89	426
1985	10,809.47	7,253	7,125	3,684	15.45	238
1986	8,486.99	5,539	5,441	3,046	16.23	188
1987	5,443.09	3,468	3,407	2,036	16.80	121
1988	11,215.97	6,968	6,845	4,371	17.37	252
1989	147,629.19	88,902	87,330	60,299	18.16	3,320
1990	11,702.28	6,853	6,732	4,970	18.75	265
1991	6,453.60	3,653	3,588	2,866	19.55	147
1992	11,854.07	6,506	6,391	5,463	20.14	271
1993	4,355.33	2,313	2,272	2,083	20.75	100
1997	23,011.98	10,411	10,227	12,785	23.60	542
1998	1,780.86	768	754	1,027	24.42	42
2000	23,845.73	9,286	9,122	14,724	25.87	569
2001	5,801.10	2,131	2,093	3,708	26.69	139
2004	122,118.43	36,782	36,132	85,986	29.00	2,965

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 370.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2005	32,036.44	8,951	8,792	23,244	29.65	784
2006	12,050.41	3,087	3,032	9,018	30.48	296
2009	29,980.00	5,576	5,478	24,502	32.82	747
	555,676.94	271,456	266,657	289,020		12,866
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.5 2.32

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	111.65	112	112			
1977	149.75	150	150			
1978	67.25	67	67			
1980	676.98	677	677			
1981	927.50	928	928			
1982	940.84	941	941			
1983	509.03	509	509			
1985	405.92	406	406			
1986	368.89	369	369			
1987	523.24	523	523			
1988	773.18	773	773			
1989	1,227.93	1,228	1,228			
1990	1,536.15	1,536	1,536			
1991	3,897.53	3,898	3,898			
1992	5,281.15	5,176	5,281			
1993	2,511.21	2,361	2,511			
1994	443.02	399	443			
1995	816.06	702	816			
1996	1,791.85	1,469	1,792			
1997	101.23	79	101			
1998	719.77	533	720			
1999	208.80	146	209			
2000	419.48	277	419			
2001	4,855.38	3,010	4,855			
2003	8,440.69	4,558	8,441			
2004	35,931.65	17,966	35,932			
2016	8,904.06	178	8,903			
	82,540.19	48,971	82,540			

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

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	6,370.00	6,158	6,370			
	6,370.00	6,158	6,370			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	29,670.11	8,901	29,670			
	29,670.11	8,901	29,670			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	73,656.00	73,656	73,656			
2015	75,290.12	22,587	75,290			
	148,946.12	96,243	148,946			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 392.0 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S2						
NET SALVAGE PERCENT.. +15						
1991	6,021.63	4,660	5,118			
1993	2,786.42	2,098	2,368			
1994	6,585.35	4,887	5,598			
1995	1,801.52	1,314	1,531			
1998	7,752.66	5,291	6,590			
1999	6,217.35	4,134	5,285			
2002	3,895.00	2,338	3,311			
2003	197,875.53	113,531	168,194			
2004	77,935.14	42,476	66,245			
2005	91,981.60	47,380	78,184			
2007	106,410.52	47,341	84,114	6,335	8.65	732
2008	89,456.00	36,323	64,538	11,500	9.29	1,238
2009	45,378.50	16,547	29,400	9,172	9.98	919
2011	38,795.00	10,645	18,914	14,062	11.54	1,219
2014	140,813.43	17,858	31,730	87,961	14.25	6,173
2015	128,096.16	9,767	17,354	91,528	15.22	6,014
2016	20,551.84	522	927	16,542	16.22	1,020
	972,353.65	367,112	589,401	237,100		17,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 1.78

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 393.0 STORES EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,562.48	1,120	1,021	541	8.50	64
1998	945.94	583	532	414	11.50	36
2003	8,175.00	3,679	3,355	4,820	16.50	292
2004	5,597.44	2,332	2,126	3,471	17.50	198
2015	61,140.00	3,057	2,788	58,352	28.50	2,047
	77,420.86	10,771	9,822	67,599		2,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.6 3.41

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 394.0 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	74.65	75	75			
1980	4,414.05	4,414	4,414			
1981	1,807.27	1,807	1,807			
1982	2,424.71	2,425	2,425			
1983	10,051.18	10,051	10,051			
1984	2,392.95	2,393	2,393			
1985	5,343.06	5,343	5,343			
1986	2,310.79	2,311	2,311			
1987	8,969.12	8,969	8,969			
1988	3,285.11	3,285	3,285			
1989	12,113.04	12,113	12,113			
1990	9,747.98	9,748	9,748			
1991	8,733.11	8,733	8,733			
1992	9,502.26	9,502	9,502			
1993	409.68	410	410			
1994	6,248.05	6,248	6,248			
1995	6,358.78	6,359	6,359			
1996	1,210.78	1,211	1,211			
1997	670.39	654	670			
1999	3,521.37	3,081	3,378	143	2.50	57
2001	15,821.29	12,261	13,444	2,377	4.50	528
2003	31,097.37	20,991	23,016	8,081	6.50	1,243
2004	7,405.54	4,628	5,074	2,332	7.50	311
2005	36,792.85	21,156	23,197	13,596	8.50	1,600
2007	88,638.21	42,103	46,164	42,474	10.50	4,045
2009	8,628.00	3,236	3,548	5,080	12.50	406
2010	2,674.95	869	953	1,722	13.50	128
2012	13,848.53	3,116	3,416	10,433	15.50	673
	304,495.07	207,492	218,257	86,238		8,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 2.95

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 395.0 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	430.28	430	430			
2000	10,033.80	10,034	10,034			
2004	6,665.21	5,554	6,665			
2006	14,330.15	10,031	14,330			
2012	34,416.12	10,325	18,334	16,082	10.50	1,532
2014	40,400.01	6,733	11,955	28,445	12.50	2,276
	106,275.57	43,107	61,748	44,528		3,808

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 3.58

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. +20						
1982	3,670.01	2,936	2,936			
1983	2,797.89	2,238	2,238			
1986	76.56	61	61			
1988	7,635.92	6,109	6,109			
1990	1,534.65	1,228	1,228			
2002	57,667.00	42,341	36,465	9,669	1.30	7,438
2007	22,415.20	13,867	11,943	5,989	2.79	2,147
2008	46,515.27	26,979	23,235	13,977	3.22	4,341
2009	17,525.00	9,358	8,059	5,961	3.74	1,594
2010	51,317.27	24,657	21,235	19,819	4.32	4,588
2011	17,875.00	7,487	6,448	7,852	5.00	1,570
2016	126,178.04	5,067	4,364	96,578	9.45	10,220
	355,207.81	142,328	124,321	159,845		31,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 8.98

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 397.0 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	6,678.00	6,010	4,763	1,915	1.50	1,277
2004	4,785.00	3,987	3,160	1,625	2.50	650
2005	3,633.56	2,786	2,208	1,426	3.50	407
	15,096.56	12,783	10,131	4,966		2,334
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1						15.46

CITIZENS ENERGY GROUP
 STEAM

ACCOUNT 398.0 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	271.10	271	271			
1981	67.91	68	68			
1982	488.47	488	488			
1988	223.78	224	224			
1989	66.65	67	67			
1990	81.76	82	82			
1991	105.21	105	105			
1993	35,797.67	35,798	35,798			
1995	331.62	332	332			
1997	3,912.34	3,815	3,912			
2002	53,235.41	38,596	44,867	8,368	5.50	1,521
2003	8,112.57	5,476	6,366	1,747	6.50	269
2004	9,695.01	6,059	7,043	2,652	7.50	354
2007	36,627.00	17,398	20,224	16,403	10.50	1,562
2008	10,873.16	4,621	5,372	5,501	11.50	478
2010	12,357.03	4,016	4,668	7,689	13.50	570
2014	30,367.19	3,796	4,413	25,954	17.50	1,483
2015	66,654.69	4,999	5,811	60,844	18.50	3,289
2016	36,609.44	915	1,064	35,545	19.50	1,823
	305,878.01	127,126	141,175	164,703		11,349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 3.71

THERMAL - CHILLED WATER AND ICE

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1991	537,788.27	238,617	300,284	237,504	31.97	7,429
1995	362,211.73	137,858	173,485	188,727	34.99	5,394
2001	4,837.50	1,365	1,718	3,120	39.45	79
2003	8,119.55	2,006	2,524	5,596	41.15	136
2004	41,125.00	9,459	11,904	29,221	41.85	698
2005	20,956.74	4,460	5,613	15,344	42.55	361
2006	240,817.22	46,767	58,853	181,964	43.56	4,177
2007	38,401.17	6,785	8,538	29,863	44.26	675
2008	7,469,736.03	1,187,688	1,494,626	5,975,110	44.97	132,869
2009	8,930.00	1,259	1,584	7,346	45.69	161
2011	18,977.53	1,974	2,484	16,494	47.41	348
2012	4,650,140.27	397,587	500,337	4,149,803	48.13	86,221
2013	22,307.46	1,490	1,875	20,432	48.86	418
2014	94,118.51	4,518	5,686	88,433	49.58	1,784
2015	127,698.81	3,716	4,676	123,023	50.05	2,458
2016	320,333.88	3,139	3,950	316,384	50.26	6,295
	13,966,499.67	2,048,688	2,578,137	11,388,363		249,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.6						1.79

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1991	1,952,278.36	1,015,575	1,182,189	770,089	23.52	32,742
1992	508,167.77	255,202	297,070	211,098	24.28	8,694
1993	917.72	444	517	401	25.04	16
1995	1,142,511.90	513,445	597,680	544,832	26.34	20,685
1997	39,922.96	16,424	19,118	20,805	27.90	746
1998	302,687.05	118,714	138,190	164,497	28.67	5,738
2000	1,067.37	377	439	628	30.23	21
2001	75,426.18	25,132	29,255	46,171	31.01	1,489
2002	167,232.29	52,377	60,970	106,262	31.80	3,342
2003	256,340.45	75,441	87,818	168,522	32.37	5,206
2004	107,576.72	29,455	34,287	73,290	33.16	2,210
2005	1,116,850.33	282,563	328,920	787,930	33.95	23,209
2006	3,972,702.16	921,667	1,072,874	2,899,828	34.75	83,448
2007	1,753,977.67	369,914	430,602	1,323,376	35.55	37,226
2008	9,487,420.54	1,798,815	2,093,926	7,393,495	36.34	203,453
2009	208,608.15	35,046	40,796	167,812	37.14	4,518
2010	347,531.31	50,809	59,145	288,386	37.95	7,599
2011	361,575.92	44,944	52,317	309,259	38.75	7,981
2012	10,089,676.32	1,031,165	1,200,337	8,889,339	39.55	224,762
2013	525,832.86	41,961	48,845	476,988	40.36	11,818
2014	909,651.43	52,305	60,886	848,765	40.98	20,712
2015	986,773.46	34,340	39,974	946,799	41.60	22,760
2016	473,425.26	5,586	6,502	466,923	41.87	11,152
	34,788,154.18	6,771,701	7,882,657	26,905,497		739,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 2.13

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1991	5,083.16	3,409	3,514	1,569	12.52	125
1992	1,868.80	1,223	1,261	608	12.95	47
1993	1,230.40	786	810	420	13.26	32
1994	1,213.43	754	777	436	13.73	32
1995	512.97	309	319	194	14.21	14
1996	201.40	117	121	80	14.71	5
1999	6,620.47	3,429	3,535	3,085	16.28	189
2001	34,200.00	16,115	16,612	17,588	17.39	1,011
2002	20,006.00	8,935	9,210	10,796	17.97	601
2005	70,564.70	25,883	26,681	43,884	19.85	2,211
2008	4,019.12	1,124	1,159	2,860	21.90	131
2009	25,003.80	6,226	6,418	18,586	22.62	822
2013	58,406.96	6,974	7,189	51,218	25.82	1,984
2014	525,076.77	44,894	46,278	478,799	26.74	17,906
2015	192,182.09	9,878	10,182	182,000	27.66	6,580
2016	35,735.15	615	634	35,101	28.57	1,229
	981,925.22	130,671	134,700	847,225		32,919

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 3.35

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 366.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -60						
1991	1,729,501.75	1,220,890	1,426,574	1,340,629	32.30	41,506
1992	57,929.07	39,512	46,169	46,518	32.97	1,411
1993	675,777.32	447,202	522,542	558,702	33.32	16,768
1994	94,629.20	60,290	70,447	80,960	34.00	2,381
1995	1,399,154.42	856,730	1,001,063	1,237,584	34.68	35,686
2003	610,082.96	246,376	287,883	688,250	39.98	17,215
2005	12,653,834.02	4,401,510	5,143,033	15,103,101	41.41	364,721
2006	4,967.00	1,594	1,863	6,084	41.85	145
2008	3,812,605.63	1,005,918	1,175,385	4,924,784	43.05	114,397
2012	3,572,003.94	519,512	607,034	5,108,172	45.00	113,515
2014	111,246.15	9,256	10,815	167,179	45.58	3,668
2015	179,840.48	9,208	10,760	276,985	45.45	6,094
2016	1,411,695.02	25,523	29,823	2,228,889	43.75	50,946
	26,313,266.96	8,843,521	10,333,391	31,767,836		768,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 2.92

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 369.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -45						
1991	6,362.54	5,152	8,064	1,162	20.16	58
1992	7,169.98	5,629	8,810	1,586	20.75	76
1993	72,927.60	55,410	86,723	19,022	21.35	891
1994	13,521.66	9,925	15,534	4,072	21.95	186
1995	70,206.52	49,678	77,752	24,047	22.56	1,066
1996	18,048.32	12,284	19,226	6,944	23.17	300
1997	20,142.11	13,099	20,502	8,704	23.98	363
1998	90,185.46	56,126	87,844	42,925	24.60	1,745
1999	10,234.55	6,077	9,511	5,329	25.24	211
2003	77,644.05	36,781	57,567	55,017	27.82	1,978
2004	157,990.43	69,871	109,357	119,729	28.48	4,204
2005	660,800.48	271,064	424,248	533,913	29.15	18,316
2006	424,329.39	160,218	250,760	364,518	29.82	12,224
2007	637,549.49	220,388	344,934	579,513	30.34	19,101
2008	1,312,179.01	409,072	640,247	1,262,413	31.03	40,684
2009	1,923,551.91	533,286	834,657	1,954,493	31.72	61,617
2010	123,802.88	30,105	47,118	132,396	32.26	4,104
2011	2,496,808.68	519,886	813,684	2,806,689	32.81	85,544
2012	202,714.46	34,920	54,654	239,282	33.38	7,168
2013	304,023.01	41,350	64,718	376,115	33.81	11,124
2014	381,381.04	37,715	59,028	493,975	34.13	14,473
2015	93,627.88	5,702	8,924	126,836	34.21	3,708
2016	109,744.77	2,355	3,686	155,444	33.17	4,686
	9,214,946.22	2,586,093	4,047,548	9,314,124		293,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 3.19

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 370.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. 0						
2005	216,267.41	71,628	75,981	140,286	23.22	6,042
2006	47,994.70	14,715	15,609	32,386	23.75	1,364
2007	11,201.26	3,150	3,341	7,860	24.28	324
2008	167,901.45	42,681	45,275	122,626	24.94	4,917
2009	56,572.08	12,853	13,634	42,938	25.50	1,684
2010	38,015.58	7,561	8,020	29,996	26.18	1,146
2011	32,811.96	5,578	5,917	26,895	26.86	1,001
2012	45,321.69	6,345	6,731	38,591	27.65	1,396
2013	14,436.36	1,587	1,683	12,753	28.35	450
2014	229,756.29	18,151	19,254	210,502	29.15	7,221
	860,278.78	184,249	195,445	664,834		25,545

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.97

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	1,535.75	1,536	1,536			
1991	3,948.91	3,949	3,949			
1992	3,112.59	3,050	3,113			
1993	98.50	93	98			
1994	3,705.28	3,335	3,705			
1995	484.82	417	485			
1996	590.11	484	590			
2009	2,469.98	741	2,470			
	15,945.94	13,605	15,946			

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

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	8,625.71	4,313	8,626			
2015	29,523.74	8,857	29,523			
	38,149.45	13,170	38,149			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	34,911.46	24,438	34,911			
2015	89,663.56	26,899	89,664			
	124,575.02	51,337	124,575			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 392.0 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L3						
NET SALVAGE PERCENT.. +15						
1991	2,376.90	1,778	2,020			
1992	83.29	62	71			
2002	7,127.21	4,462	6,058			
2003	35,004.06	21,167	29,444	309	5.48	56
2004	19,313.33	11,183	15,556	860	5.85	147
2005	19,001.40	10,421	14,496	1,655	6.32	262
2008	31,755.50	13,674	19,022	7,970	8.28	963
2011	31,536.41	9,111	12,674	14,132	10.68	1,323
2013	53,637.59	10,003	13,915	31,677	12.45	2,544
2014	37,755.00	5,038	7,008	25,084	13.42	1,869
2015	32,134.16	2,578	3,586	23,728	14.40	1,648
	269,724.85	89,477	123,850	105,416		8,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						3.27

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 394.0 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	49.76	50	50			
1993	10,570.05	10,570	10,570			
2001	5,927.28	4,594	5,740	187	4.50	42
2004	32,292.16	20,183	25,218	7,074	7.50	943
2005	26,663.58	15,332	19,157	7,507	8.50	883
2006	11,540.26	6,059	7,570	3,970	9.50	418
2007	17,498.18	8,312	10,386	7,112	10.50	677
2009	46,019.45	17,257	21,562	24,457	12.50	1,957
2012	64,438.21	14,499	18,116	46,322	15.50	2,989
2016	28,930.00	723	903	28,027	19.50	1,437
	243,928.93	97,579	119,272	124,657		9,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 3.83

CITIZENS ENERGY GROUP
 CHILLED WATER

ACCOUNT 397.0 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	76,630.13	22,989	26,921	49,709	10.50	4,734
2014	336,016.00	56,004	65,584	270,432	12.50	21,635
	412,646.13	78,993	92,505	320,141		26,369
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.1 6.39

CITIZENS GAS OF WESTFIELD

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 375.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2014	28,305.16	1,628	1,181	27,124	40.98	662
	28,305.16	1,628	1,181	27,124		662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 2.34

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 376.0 MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S1.5						
NET SALVAGE PERCENT.. -20						
1988	445,253.69	249,734	344,951	189,353	32.48	5,830
1994	23,366.00	10,789	14,903	13,136	35.98	365
1995	122,070.00	54,170	74,824	71,660	36.64	1,956
1996	108,158.00	46,023	63,570	66,220	37.31	1,775
1997	90,252.00	36,747	50,758	57,544	37.97	1,516
1998	107,447.00	41,750	57,668	71,268	38.64	1,844
1999	132,074.00	48,815	67,427	91,062	39.32	2,316
2000	95,009.00	33,109	45,733	68,278	40.32	1,693
2001	453,661.00	149,381	206,336	338,057	40.99	8,247
2002	75,989.00	23,535	32,508	58,679	41.68	1,408
2003	144,519.00	41,899	57,874	115,549	42.37	2,727
2004	74,321.08	20,067	27,718	61,467	43.06	1,427
2005	1,160,641.63	288,303	398,226	994,544	44.06	22,572
2006	1,629,266.34	371,473	513,107	1,442,013	44.75	32,224
2007	148,834.42	30,880	42,654	135,947	45.45	2,991
2008	303,379.69	56,319	77,792	286,264	46.45	6,163
2009	49,978.73	8,228	11,365	48,609	47.15	1,031
2010	30,286.85	4,325	5,974	30,370	48.14	631
2011	202,059.46	24,538	33,894	208,577	48.85	4,270
2012	158,930.92	15,791	21,812	168,905	49.85	3,388
2013	740,604.78	57,589	79,546	809,180	50.55	16,008
2014	358,298.40	19,864	27,438	402,520	51.56	7,807
2015	884,506.06	29,507	40,757	1,020,650	52.55	19,422
2016	71,601.41	790	1,091	84,831	53.56	1,584
	7,610,508.46	1,663,626	2,297,926	6,834,684		149,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.8						1.96

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 378.0 MEASURING AND REGULATING EQUIPMENT - GENERAL

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -10						
1997	4,374.65	2,383	3,111	1,701	19.87	86
2000	2,817.00	1,334	1,742	1,357	21.82	62
2001	3,562.00	1,603	2,093	1,825	22.38	82
	10,753.65	5,320	6,946	4,883		230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 2.14

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 379.0 MEASURING AND REGULATING EQUIPMENT - GCCS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -10						
1998	4,884.92	2,555	2,859	2,514	20.41	123
1999	937.00	467	523	508	21.11	24
2003	1,149.00	459	514	750	23.67	32
2014	85,152.74	7,138	7,988	85,680	30.29	2,829
	92,123.66	10,619	11,884	89,452		3,008
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.7 3.27

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 380.0 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -40						
1988	382,088.47	295,759	406,679	128,245	23.05	5,564
1997	2,234.29	1,281	1,761	1,367	28.12	49
1998	32,302.00	17,736	24,388	20,835	28.67	727
1999	44,420.00	23,289	32,023	30,165	29.23	1,032
2000	40,866.00	20,482	28,163	29,049	29.59	982
2001	59,327.00	28,190	38,762	44,296	30.16	1,469
2002	72,925.00	32,711	44,979	57,116	30.75	1,857
2003	69,810.00	29,418	40,451	57,283	31.35	1,827
2004	111,945.35	44,274	60,878	95,845	31.75	3,019
2005	234,734.54	86,166	118,481	210,147	32.36	6,494
2006	349,418.91	118,677	163,185	326,001	32.79	9,942
2007	147,767.31	45,802	62,980	143,894	33.42	4,306
2008	46,519.36	13,064	17,963	47,164	33.87	1,393
2009	42,044.08	10,595	14,569	44,293	34.17	1,296
2010	57,206.44	12,654	17,400	62,689	34.65	1,809
2011	46,084.20	8,762	12,048	52,470	34.99	1,500
2012	28,314.83	4,495	6,181	33,460	35.18	951
2013	126,286.03	15,912	21,879	154,921	35.41	4,375
2014	103,713.61	9,612	13,217	131,982	35.24	3,745
2015	178,741.48	10,310	14,176	236,062	34.87	6,770
2016	78,823.77	1,655	2,276	108,077	32.72	3,303
	2,255,572.67	830,844	1,142,439	2,015,363		62,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.77

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 381.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. 0						
1965	6,564.00	5,814	6,564			
1972	4,080.00	3,395	4,080			
1973	3,672.00	3,019	3,672			
1974	5,188.00	4,212	5,188			
1975	2,652.00	2,135	2,650	2	10.05	
1976	3,708.00	2,943	3,652	56	10.52	5
1978	1,428.00	1,105	1,371	57	11.25	5
1979	408.00	312	387	21	11.52	2
1980	1,224.00	925	1,148	76	11.81	6
1981	1,020.00	760	943	77	12.12	6
1985	204.00	143	177	27	13.55	2
1987	1,836.00	1,240	1,539	297	14.17	21
1988	5,800.00	3,851	4,779	1,021	14.42	71
1989	6,004.00	3,897	4,836	1,168	14.87	79
1990	3,264.00	2,076	2,576	688	15.17	45
1991	1,836.00	1,142	1,417	419	15.48	27
1992	7,140.00	4,338	5,384	1,756	15.82	111
1993	10,541.08	6,268	7,779	2,762	16.02	172
1994	12,442.50	7,194	8,928	3,514	16.41	214
1995	11,172.87	6,294	7,811	3,362	16.67	202
1996	7,042.67	3,840	4,766	2,277	17.09	133
1997	11,092.83	5,861	7,274	3,819	17.40	219
1998	13,582.19	6,960	8,638	4,944	17.60	281
1999	20,547.20	10,140	12,584	7,963	17.96	443
2000	25,473.64	12,105	15,023	10,451	18.22	574
2001	24,564.39	11,194	13,892	10,672	18.51	577
2002	20,701.10	9,005	11,176	9,525	18.83	506
2003	24,256.70	10,052	12,475	11,782	19.07	618
2004	8,216.00	3,225	4,002	4,214	19.35	218
2005	58,026.56	21,423	26,587	31,440	19.65	1,600
2006	156,014.56	53,887	66,877	89,138	19.90	4,479
2007	46,316.75	14,872	18,457	27,860	20.09	1,387
2008	2,750.37	809	1,004	1,746	20.40	86
2009	1,719.39	459	570	1,149	20.59	56
2010	6,604.32	1,571	1,950	4,654	20.82	224
2011	2,819.55	585	726	2,094	21.02	100
2012	9,637.70	1,691	2,099	7,539	21.14	357
2013	35,507.11	5,007	6,213	29,294	21.32	1,374

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 381.0 METERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
NET SALVAGE PERCENT.. 0						
2014	29,950.89	3,130	3,884	26,067	21.42	1,217
2015	30,074.58	1,967	2,442	27,633	21.44	1,289
2016	8,909.75	205	254	8,656	21.29	407
	633,992.70	239,051	295,774	338,219		17,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 2.70

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 382.0 METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1994	534.44	342	475	59	12.71	5
1995	1,761.15	1,091	1,517	244	13.22	18
1998	4,386.04	2,410	3,350	1,036	15.17	68
1999	3,088.65	1,616	2,246	843	15.95	53
2000	1,442.57	719	999	444	16.61	27
2001	1,084.96	511	710	375	17.39	22
2002	1,442.42	640	890	552	18.18	30
2003	2,226.78	926	1,287	940	18.97	50
2004	960.00	371	516	444	19.86	22
	16,927.01	8,626	11,990	4,937		295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 1.74

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 383.0 HOUSE REGULATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
1994	5,185.00	2,998	3,649	1,536	16.41	94
1995	3,716.00	2,069	2,519	1,197	17.11	70
1996	7,939.00	4,247	5,170	2,769	17.82	155
1997	21,496.80	11,024	13,419	8,078	18.52	436
1998	5,671.00	2,780	3,384	2,287	19.24	119
1999	3,468.00	1,614	1,965	1,503	20.09	75
2000	8,729.00	3,860	4,698	4,031	20.81	194
2001	8,638.00	3,602	4,384	4,254	21.67	196
2002	11,655.00	4,563	5,555	6,100	22.54	271
2003	5,610.00	2,052	2,498	3,112	23.40	133
2004	4,555.32	1,549	1,885	2,670	24.26	110
	86,663.12	40,358	49,126	37,537		1,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3						2.14

CITIZENS ENERGY GROUP
 CITIZENS GAS OF WESTFIELD

ACCOUNT 385.0 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1991	3,491.00	2,395	3,491			
1997	16,011.51	9,117	13,458	2,554	14.75	173
1998	13,050.00	7,146	10,549	2,501	15.28	164
	32,552.51	18,658	27,498	5,055		337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 1.04						

CITIZENS WATER

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1948	198,716.00	197,239	187,883	20,769	3.96	5,245
1950	315,237.00	310,345	295,625	35,374	4.43	7,985
1957	707,882.00	672,219	640,334	102,942	6.29	16,366
1962	2,948,395.00	2,716,268	2,587,429	508,386	7.61	66,805
1963	1,019,971.00	933,885	889,589	181,381	7.85	23,106
1970	284,619.00	241,799	230,330	68,520	10.97	6,246
1973	1,444,657.00	1,181,050	1,125,030	391,860	12.37	31,678
1986	1,362,290.00	859,387	818,624	611,780	20.26	30,196
1989	28,138.00	16,332	15,557	13,988	22.25	629
1992	719,224.00	379,254	361,265	393,920	24.28	16,224
1993	1,393,555.00	708,351	674,752	788,481	25.04	31,489
1995	111,708.00	52,712	50,212	67,081	26.34	2,547
1996	403,965.00	182,602	173,941	250,222	27.12	9,226
1998	3,879,261.00	1,597,518	1,521,744	2,551,480	28.67	88,995
1999	2,032,407.00	795,565	757,829	1,376,198	29.45	46,730
2006	991,854.00	241,616	230,156	811,291	34.75	23,347
2007	1,350,000.00	298,951	284,771	1,132,729	35.55	31,863
2009	6,028.00	1,063	1,013	5,316	37.14	143
2010	1,487,336.00	228,321	217,491	1,344,212	37.95	35,421
2011	190,147.07	24,817	23,640	176,014	38.75	4,542
2012	1,751,099.63	187,911	178,998	1,659,657	39.55	41,964
2013	1,906,874.39	159,777	152,198	1,850,020	40.36	45,838
2014	609,155.95	36,778	35,034	604,580	40.98	14,753
2015	94,956.58	3,470	3,305	96,399	41.60	2,317
2016	229,657.78	2,845	2,710	238,431	41.87	5,695
	25,467,134.40	12,030,075	11,459,460	15,281,031		589,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 2.31

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1927	4,284,811.00	4,344,713	4,713,292			
1968	45,692,508.42	34,615,274	40,809,851	9,451,908	21.92	431,200
1976	15,858,042.00	10,525,617	12,409,229	5,034,617	26.62	189,129
1989	14,496,943.00	7,016,520	8,272,162	7,674,475	35.00	219,271
1991	59,645,161.00	27,103,358	31,953,640	33,656,037	36.23	928,955
1997	33,638,740.00	12,122,056	14,291,358	22,711,256	40.02	567,498
2009	1,045,707.00	156,208	184,162	966,116	47.75	20,233
2011	289,857.95	32,458	38,267	280,577	48.55	5,779
2012	3,240,827.85	300,165	353,881	3,211,030	48.97	65,571
2013	5,610,721.67	408,573	481,689	5,690,105	49.41	115,161
2014	1,659,723.56	87,999	103,747	1,721,949	49.32	34,914
2015	6,073,402.47	197,750	233,139	6,447,604	49.26	130,889
2016	1,183,719.36	13,542	15,965	1,286,126	47.35	27,162
	192,720,165.28	96,924,233	113,860,382	98,131,800		2,735,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.9 1.42

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 305.2 COLLECTING AND IMPOUNDING RESERVOIRS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. 0						
1901	98,647.00	93,429	93,644	5,003	6.45	776
1943	7,102,593.00	5,794,295	5,807,626	1,294,967	16.59	78,057
1956	27,057,497.00	19,643,743	19,688,937	7,368,560	22.83	322,758
1970	2,671,928.00	1,602,622	1,606,309	1,065,619	31.02	34,353
1998	13,063,698.00	3,576,841	3,585,070	9,478,628	49.07	193,165
2011	637,570.00	56,489	56,619	580,951	56.61	10,262
2013	2,151,207.50	124,340	124,626	2,026,582	57.10	35,492
2016	646,648.73	5,885	5,899	640,750	54.45	11,768
	53,429,789.23	30,897,644	30,968,730	22,461,059		686,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 1.29

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 306.2 LAKE, RIVER AND OTHER INTAKES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. 0						
1901	86,580.00	86,000	86,580			
2009	1,072,359.00	159,245	163,523	908,836	43.01	21,131
2011	221,650.00	24,249	24,901	196,749	44.75	4,397
2012	71,497.48	6,435	6,608	64,889	45.50	1,426
2013	1,494,380.49	104,607	107,417	1,386,963	46.50	29,827
	2,946,466.97	380,536	389,029	2,557,438		56,781
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.0						1.93

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 307.2 WELLS AND SPRINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1927	56,166.00	58,585	47,127	11,847	0.59	11,847
1930	3,339.00	3,457	2,781	725	1.22	594
1962	226,739.00	199,817	160,737	77,339	10.44	7,408
1968	340,953.00	281,281	226,269	131,732	13.23	9,957
1976	71,082.00	51,992	41,824	32,812	17.64	1,860
1989	301,821.00	162,101	130,398	186,514	26.26	7,103
1997	4,860,649.00	1,930,723	1,553,119	3,550,562	32.05	110,782
2005	2,510,167.00	609,368	490,190	2,145,485	38.25	56,091
2009	692,801.00	111,298	89,531	637,910	41.52	15,364
2010	2,710,476.00	379,087	304,946	2,541,054	42.28	60,101
2011	12,661,395.03	1,506,263	1,211,673	12,082,792	43.04	280,734
2012	317,795.22	31,099	25,017	308,668	43.81	7,046
2014	812,780.07	44,548	35,835	817,584	45.35	18,028
2015	8,260,028.52	274,068	220,467	8,452,563	45.90	184,152
	33,826,191.84	5,643,687	4,539,914	30,977,587		771,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 2.28

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. -10						
1927	41,407.00	45,548	45,548			
1930	2,512.00	2,763	2,763			
1948	201,767.00	212,844	219,167	2,777	2.93	948
1950	343,284.00	359,109	369,777	7,835	3.43	2,284
1957	753,204.00	764,065	786,764	41,760	5.02	8,319
1962	3,150,665.00	3,116,386	3,208,966	256,766	6.11	42,024
1963	1,013,331.00	995,841	1,025,425	89,239	6.38	13,987
1968	206,113.00	195,731	201,546	25,178	7.68	3,278
1970	255,206.00	237,579	244,637	36,090	8.45	4,271
1973	1,091,600.00	992,428	1,021,911	178,849	9.13	19,589
1976	50,883.00	44,654	45,981	9,990	10.26	974
1986	1,249,312.00	947,266	975,407	398,836	13.75	29,006
1989	235,867.00	168,385	173,387	86,067	14.87	5,788
1992	743,461.00	490,848	505,430	312,377	16.32	19,141
1993	1,447,389.00	927,892	955,457	636,671	16.82	37,852
1995	122,284.00	73,740	75,931	58,581	17.72	3,306
1996	439,899.00	255,929	263,532	220,357	18.26	12,068
1997	3,944,531.00	2,208,543	2,274,153	2,064,831	18.81	109,773
1998	4,413,747.00	2,371,241	2,441,685	2,413,437	19.38	124,532
1999	2,320,221.00	1,192,408	1,227,831	1,324,412	19.96	66,353
2005	1,887,526.00	678,113	698,258	1,378,021	23.71	58,120
2006	1,017,062.00	335,966	345,947	772,821	24.47	31,582
2007	2,382,570.00	717,058	738,360	1,882,467	25.22	74,642
2009	867,186.00	208,905	215,111	738,794	26.75	27,618
2010	6,535,734.00	1,373,877	1,414,691	5,774,616	27.51	209,910
2011	11,018,034.60	1,973,110	2,031,726	10,088,112	28.28	356,722
2012	607,616.82	89,295	91,948	576,431	29.17	19,761
2013	6,892,372.30	793,036	816,595	6,765,015	29.95	225,877
2014	1,838,418.23	151,670	156,176	1,866,084	30.83	60,528
2015	764,702.24	38,021	39,150	802,022	31.72	25,284
2016	54,228.14	895	922	58,729	32.72	1,795
	55,892,133.33	21,963,146	22,614,182	38,867,165		1,595,332

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 2.85

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1927	1,520,161.00	1,596,169	1,596,169			
1968	19,898,243.00	18,645,052	20,893,155			
1976	6,735,099.00	5,842,766	6,774,174	297,680	8.52	34,939
1989	6,479,515.00	4,415,465	5,119,344	1,684,147	14.87	113,258
1991	27,351,264.00	17,575,922	20,377,737	8,341,090	16.17	515,837
1997	15,196,651.00	7,903,246	9,163,119	6,793,365	19.87	341,891
2009	3,635,732.00	816,185	946,295	2,871,224	27.59	104,068
2010	26,761,634.00	5,260,267	6,098,818	22,000,898	28.22	779,621
2011	36,050,393.36	6,056,466	7,021,940	30,830,973	28.87	1,067,924
2012	11,460,701.51	1,598,080	1,852,833	10,180,904	29.40	346,289
2013	4,841,760.06	533,804	618,899	4,464,949	29.83	149,680
2014	2,694,168.10	215,560	249,923	2,578,954	30.29	85,142
2015	8,476,354.95	419,198	486,023	8,414,150	30.35	277,237
2016	1,714,769.17	29,888	34,653	1,765,855	29.53	59,799
	172,816,446.15	70,908,068	81,233,082	100,224,186		3,875,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 2.24

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -10						
1907	5,839.00	6,423	6,423			
1922	117,087.00	128,796	128,796			
1927	75,290.00	82,819	82,819			
1957	174,515.00	174,766	191,966			
1963	340,720.00	324,832	361,278	13,514	8.23	1,642
1968	498,466.00	446,765	496,892	51,421	11.02	4,666
1970	155,817.00	136,296	151,589	19,810	11.98	1,654
1972	176,593.00	149,535	166,313	27,939	13.31	2,099
1974	177,414.00	145,157	161,444	33,711	14.64	2,303
1976	923,983.00	728,542	810,285	206,096	16.00	12,881
1980	233,395.00	169,599	188,628	68,106	18.75	3,632
1989	582,029.00	329,207	366,144	274,088	25.98	10,550
1991	1,367,062.00	720,906	801,792	701,976	27.69	25,351
1994	178,878.00	84,117	93,555	103,211	30.13	3,426
1995	129,718.00	58,289	64,829	77,861	31.13	2,501
1997	1,156,956.00	473,935	527,111	745,541	32.86	22,688
1998	556,786.00	216,445	240,730	371,735	33.85	10,982
2005	3,430,551.00	833,212	926,699	2,846,907	40.58	70,155
2007	3,465,127.00	699,055	777,490	3,034,150	42.31	71,712
2011	378,506.00	44,217	49,178	367,179	46.31	7,929
2012	193,168.58	18,444	20,513	191,972	47.32	4,057
2013	41,128.86	3,058	3,401	41,841	48.31	866
2015	832,176.58	26,546	29,525	885,869	50.31	17,608
	15,191,206.02	6,000,961	6,647,400	10,062,927		276,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4						1.82

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 125-R3						
NET SALVAGE PERCENT.. -15						
1901	20,807,037.05	19,345,863	23,928,093			
1902	830,668.47	765,648	955,269			
1903	2,948,402.47	2,693,882	3,390,663			
1904	1,499,224.00	1,377,217	1,724,108			
1905	1,396,552.00	1,271,337	1,606,035			
1906	1,649,667.33	1,488,478	1,897,117			
1907	1,359,075.58	1,215,027	1,562,937			
1908	1,334,961.58	1,199,303	1,535,206			
1909	813,186.00	723,817	935,164			
1910	1,361,543.00	1,200,636	1,565,774			
1911	992,056.00	866,601	1,140,864			
1912	2,147,755.00	1,884,054	2,469,918			
1913	1,990,652.00	1,729,757	2,289,250			
1914	3,641,764.74	3,133,484	4,188,029			
1915	1,742,289.00	1,484,692	2,003,632			
1916	1,068,055.45	913,460	1,228,264			
1917	1,093,339.40	925,780	1,257,340			
1918	347,731.00	291,480	399,891			
1919	367,045.88	304,547	422,103			
1920	1,540,410.00	1,265,008	1,771,472			
1921	1,392,995.00	1,147,312	1,601,944			
1922	1,695,383.00	1,381,941	1,949,690			
1923	4,309,153.00	3,474,815	4,955,526			
1924	4,002,436.89	3,193,424	4,602,802			
1925	3,744,698.21	2,994,673	4,306,403			
1926	3,002,990.00	2,375,275	3,453,438			
1927	2,546,205.25	1,991,718	2,928,136			
1928	3,241,941.00	2,507,609	3,728,232			
1929	4,492,859.52	3,481,382	5,166,788			
1930	3,322,223.00	2,544,491	3,820,556			
1931	721,222.00	546,080	829,405			
1932	45,751.00	34,230	52,614			
1933	4,995.00	3,694	5,744			
1934	132,637.00	98,155	152,533			
1935	232,588.06	170,035	267,476			
1936	475,839.22	343,596	547,215			
1937	1,474,831.65	1,051,725	1,696,056			
1938	1,012,321.18	712,821	1,164,169			
1939	1,870,301.11	1,316,748	2,150,846			
1940	1,398,425.56	971,990	1,608,189			
1941	1,639,175.25	1,124,245	1,885,052			

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 125-R3						
NET SALVAGE PERCENT.. -15						
1942	2,083,775.75	1,410,487	2,396,342			
1943	9,951.00	6,729	11,444			
1944	165,466.20	110,366	190,286			
1945	592,553.00	389,781	681,436			
1946	1,206,437.84	782,496	1,387,404			
1947	2,667,414.91	1,705,545	3,067,527			
1948	2,986,396.92	1,905,381	3,434,356			
1949	5,766,488.88	3,626,084	6,631,462			
1950	4,581,634.16	2,837,818	5,268,879			
1951	2,679,657.15	1,635,100	3,081,606			
1952	3,358,606.53	2,017,716	3,862,398			
1953	3,089,942.19	1,850,273	3,553,434			
1954	5,837,857.25	3,440,687	6,713,536			
1955	6,099,241.65	3,537,225	7,014,128			
1956	4,313,581.17	2,460,963	4,960,618			
1957	4,107,157.24	2,304,464	4,723,231			
1958	3,979,771.99	2,222,464	4,576,738			
1959	5,060,553.61	2,777,131	5,819,637			
1960	9,163,099.86	4,942,118	10,537,565			
1961	9,364,869.91	4,960,478	10,761,848	7,752	64.99	119
1962	8,192,925.46	4,262,451	9,247,465	174,399	65.98	2,643
1963	7,320,816.18	3,783,471	8,208,309	210,630	65.55	3,213
1964	6,894,468.66	3,496,530	7,585,786	342,853	66.55	5,152
1965	6,155,588.64	3,062,344	6,643,811	435,116	67.55	6,441
1966	8,480,062.12	4,136,829	8,974,926	777,145	68.55	11,337
1967	14,704,594.00	7,031,296	15,254,525	1,655,758	69.55	23,807
1968	9,533,679.03	4,466,624	9,690,422	1,273,309	70.55	18,048
1969	6,318,487.00	2,934,116	6,365,618	900,642	70.14	12,841
1970	5,960,130.06	2,708,760	5,876,704	977,446	71.15	13,738
1971	9,094,509.30	4,045,420	8,776,613	1,682,073	72.14	23,317
1972	9,809,197.64	4,266,314	9,255,846	2,024,731	73.15	27,679
1973	6,711,443.53	2,854,176	6,192,187	1,525,973	74.14	20,582
1974	8,521,571.11	3,581,829	7,770,843	2,028,964	73.78	27,500
1975	5,831,966.00	2,393,643	5,193,052	1,513,709	74.78	20,242
1976	3,778,044.54	1,513,277	3,283,082	1,061,669	75.78	14,010
1977	6,064,800.75	2,369,245	5,140,120	1,834,401	76.78	23,892
1978	4,476,772.41	1,704,598	3,698,156	1,450,132	77.78	18,644
1979	5,982,666.08	2,218,821	4,813,773	2,066,293	78.78	26,229
1980	3,873,385.43	1,414,715	3,069,250	1,385,143	78.44	17,659
1981	5,797,032.89	2,058,642	4,466,261	2,200,327	79.45	27,694
1982	2,909,082.59	1,004,303	2,178,854	1,166,591	80.44	14,503

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 125-R3						
NET SALVAGE PERCENT.. -15						
1983	4,306,622.63	1,443,192	3,131,031	1,821,585	81.45	22,364
1984	7,464,437.95	2,427,585	5,266,690	3,317,414	82.44	40,240
1985	8,002,076.48	2,521,454	5,470,340	3,732,048	83.45	44,722
1986	8,812,078.19	2,719,936	5,900,951	4,232,939	83.14	50,913
1987	13,094,207.99	3,909,145	8,480,961	6,577,378	84.14	78,172
1988	13,368,796.75	3,855,828	8,365,289	7,008,827	85.14	82,321
1989	14,950,663.51	4,160,770	9,026,867	8,166,396	86.14	94,804
1990	14,104,987.33	3,782,676	8,206,585	8,014,150	87.14	91,969
1991	8,020,166.21	2,069,684	4,490,217	4,732,974	88.14	53,698
1992	13,392,169.21	3,357,417	7,283,977	8,117,018	87.87	92,375
1993	10,783,565.97	2,594,310	5,628,403	6,772,698	88.85	76,226
1994	30,738,908.72	7,077,019	15,353,722	19,996,023	89.87	222,499
1995	15,736,008.21	3,463,653	7,514,458	10,581,951	90.85	116,477
1996	10,820,218.00	2,269,649	4,924,045	7,519,206	91.87	81,846
1997	20,561,586.80	4,104,915	8,905,688	14,740,137	92.85	158,752
1998	28,765,165.66	5,507,810	11,949,295	21,130,646	92.61	228,168
1999	21,149,916.15	3,830,779	8,310,945	16,011,459	93.61	171,044
2000	20,003,570.50	3,416,110	7,411,313	15,592,793	94.61	164,811
2001	16,724,767.28	2,683,071	5,820,972	13,412,510	95.61	140,284
2002	21,269,783.85	3,192,063	6,925,239	17,535,012	96.61	181,503
2003	16,277,846.28	2,274,422	4,934,400	13,785,123	97.61	141,227
2004	15,755,646.00	2,061,941	4,473,419	13,645,574	97.38	140,127
2005	27,855,064.64	3,350,686	7,269,374	24,763,950	98.40	251,666
2006	14,314,647.03	1,573,752	3,414,284	13,047,560	99.38	131,290
2007	7,193,428.62	714,739	1,550,639	6,721,804	100.40	66,950
2008	4,898,645.27	436,028	945,971	4,687,471	101.38	46,237
2009	9,106,475.92	722,599	1,567,692	8,904,755	101.20	87,992
2010	9,809,878.79	674,625	1,463,611	9,817,750	102.20	96,064
2011	15,887,915.43	924,518	2,005,759	16,265,344	103.20	157,610
2012	27,023,937.96	1,286,610	2,791,324	28,286,205	104.20	271,461
2013	18,291,567.15	685,751	1,487,749	19,547,553	104.02	187,921
2014	20,528,106.80	547,690	1,188,223	22,419,100	105.03	213,454
2015	7,980,262.93	129,400	280,736	8,896,566	104.88	84,826
2016	3,943,778.36	21,770	47,230	4,488,115	103.67	43,292
	814,152,967.05	269,568,337	515,290,820	420,985,092		4,472,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						94.1 0.55

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
1909	686.00	1,029	1,029			
1910	343.00	493	514			
1913	343.00	511	514			
1921	42,888.00	62,666	64,332			
1930	343.00	490	514			
1934	343.00	484	514			
1936	1,029.00	1,429	1,544			
1938	343.00	473	514			
1939	686.00	941	1,029			
1940	686.00	937	1,029			
1942	343.00	464	514			
1945	343.00	456	514			
1946	686.00	907	1,029			
1947	686.00	901	1,029			
1948	1,372.00	1,790	2,058			
1949	343.00	445	514			
1950	1,715.00	2,207	2,572			
1951	686.00	870	1,029			
1952	343.00	431	514			
1953	1,029.00	1,284	1,544			
1954	343.00	424	514			
1955	2,058.00	2,506	3,087			
1956	1,029.00	1,242	1,544			
1957	1,715.00	2,051	2,572			
1958	1,372.00	1,613	2,058			
1959	2,401.00	2,795	3,602			
1960	1,029.00	1,186	1,544			
1961	1,029.00	1,165	1,544			
1962	686.00	768	1,029			
1963	96,756.00	107,152	145,134			
1964	33,281.00	36,168	49,922			
1965	75,139.00	80,677	112,708			
1966	45,289.00	48,029	67,934			
1967	6,862.00	7,133	10,293			
1968	16,469.00	16,892	24,704			
1969	26,419.00	26,543	39,628			
1970	13,380.00	13,252	20,070			
1971	29,850.00	28,929	44,775			
1972	67,592.00	64,523	101,388			
1973	74,453.00	69,956	111,680			
1974	78,914.43	72,443	118,372			

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
1975	88,864.75	79,658	133,297			
1976	63,131.00	55,606	94,696			
1977	329,036.84	282,708	493,555			
1978	1,287,670.00	1,085,699	1,931,505			
1979	812,471.72	667,242	1,218,708			
1980	2,743,462.57	2,208,213	4,115,194			
1981	2,931,140.52	2,294,204	4,396,711			
1982	858,448.56	653,108	1,287,673			
1983	836,144.54	621,841	1,254,217			
1984	633,027.00	456,729	949,540			
1985	859,476.00	601,032	1,289,214			
1986	1,282,523.60	868,397	1,923,785			
1987	1,713,806.50	1,130,084	2,570,710			
1988	2,787,037.27	1,775,064	4,180,556			
1989	2,514,954.56	1,545,943	3,740,961	31,471	39.61	795
1990	2,109,062.71	1,248,987	3,022,370	141,224	40.62	3,477
1991	2,227,434.14	1,277,990	3,092,553	248,598	41.17	6,038
1992	1,299,679.06	716,448	1,733,702	215,817	42.17	5,118
1993	1,143,224.00	604,480	1,462,755	252,081	43.17	5,839
1994	892,757.54	451,959	1,093,676	245,460	44.17	5,557
1995	1,353,889.74	654,944	1,584,871	445,964	45.17	9,873
1996	1,475,004.38	680,346	1,646,340	566,167	46.17	12,263
1997	2,814,484.41	1,242,876	3,007,582	1,214,145	46.73	25,982
1998	3,609,800.45	1,512,867	3,660,922	1,753,779	47.72	36,751
1999	4,933,155.00	1,955,009	4,730,842	2,668,890	48.73	54,769
2000	4,328,605.16	1,618,033	3,915,408	2,577,500	49.72	51,840
2001	2,838,502.58	996,314	2,410,937	1,846,817	50.73	36,405
2002	5,102,992.17	1,676,333	4,056,486	3,598,002	51.72	69,567
2003	2,358,155.60	720,888	1,744,446	1,792,787	52.73	33,999
2004	5,087,894.78	1,440,892	3,486,752	4,145,090	53.72	77,161
2005	7,528,740.00	1,960,484	4,744,090	6,549,020	54.73	119,661
2006	8,609,519.80	2,048,205	4,956,363	7,957,917	55.72	142,820
2007	6,354,295.38	1,366,809	3,307,482	6,223,961	56.73	109,712
2008	3,964,263.56	768,274	1,859,113	4,087,282	57.29	71,344
2009	187,504.00	32,063	77,588	203,668	58.29	3,494
2010	357,395.53	52,966	128,170	407,923	59.29	6,880
2011	999,159.69	125,295	303,196	1,195,544	60.29	19,830
2012	3,587,551.84	368,083	890,708	4,490,620	61.29	73,268
2013	2,114,937.39	168,772	408,404	2,764,002	62.29	44,373

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 333.4 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
2014	3,454,049.78	196,881	476,424	4,704,651	63.29	74,335
2015	3,209,341.72	109,759	265,601	4,548,412	64.29	70,748
2016	880,200.98	10,034	24,281	1,296,020	65.29	19,850
	103,194,099.25	38,996,174	88,618,336	66,172,813		1,191,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.5 1.15

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. 0						
1909	438.00	438	438			
1910	219.00	219	219			
1913	219.00	219	219			
1920	219.00	219	219			
1921	27,357.00	27,357	27,357			
1930	218.00	218	218			
1934	218.00	214	218			
1936	875.00	852	875			
1938	437.00	422	437			
1939	438.00	421	438			
1940	437.00	418	437			
1942	218.00	206	218			
1945	219.00	204	219			
1946	437.00	404	437			
1947	438.00	405	438			
1948	875.00	803	875			
1949	219.00	200	219			
1950	1,093.25	989	1,093			
1951	875.50	786	876			
1952	219.00	195	219			
1953	655.00	582	655			
1954	219.00	193	219			
1955	1,313.00	1,147	1,313			
1956	876.00	763	876			
1957	1,313.00	1,133	1,313			
1958	1,095.00	935	1,095			
1959	1,095.00	932	1,095			
1960	657.00	553	657			
1961	657.00	551	657			
1962	657.00	544	657			
1963	54,714.54	45,079	54,715			
1964	18,165.01	14,783	18,165			
1965	43,115.15	34,863	43,115			
1966	24,511.01	19,557	24,511			
1967	3,940.24	3,121	3,940			
1968	9,191.87	7,222	9,192			
1969	15,100.16	11,763	15,100			
1970	8,098.10	6,213	8,098			
1971	17,728.00	13,470	17,728			
1972	36,987.02	27,814	36,987			
1973	41,364.29	30,767	41,364			

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. 0						
1974	46,398.09	34,112	46,398			
1975	51,214.95	37,192	51,215			
1976	35,236.29	25,257	35,236			
1977	181,433.37	128,273	181,433			
1978	777,819.71	541,985	777,820			
1979	448,220.94	307,569	448,221			
1980	1,527,187.26	1,036,807	1,527,187			
1981	1,645,151.90	1,097,974	1,645,152			
1982	477,766.92	314,848	477,767			
1983	476,233.88	307,933	476,234			
1984	352,142.34	224,315	352,142			
1985	473,607.23	295,389	473,607			
1986	728,576.75	446,618	728,577			
1987	991,643.62	596,771	991,644			
1988	1,642,963.74	969,349	1,642,964			
1989	1,497,642.34	864,888	1,497,642			
1990	1,250,771.10	705,935	1,250,771			
1991	1,327,808.55	731,357	1,327,809			
1992	713,038.38	382,616	713,038			
1993	665,982.68	348,975	665,983			
1994	510,594.80	259,637	510,595			
1995	795,983.03	393,614	795,983			
1996	853,981.01	407,861	853,981			
1997	1,594,595.55	737,022	1,594,596			
1998	2,048,286.43	917,018	2,048,286			
1999	2,822,823.34	1,215,225	2,822,823			
2000	2,517,080.40	1,038,296	2,517,080			
2001	1,576,867.68	623,178	1,576,868			
2002	3,116,968.54	1,175,097	3,116,969			
2003	1,418,197.29	507,431	1,418,197			
2004	3,125,504.23	1,054,858	3,125,504			
2005	4,642,405.97	1,473,500	4,642,406			
2006	5,238,812.85	1,551,212	5,238,813			
2007	3,806,588.95	1,041,483	3,806,589			
2008	2,356,220.72	590,940	2,176,277	179,944	25.40	7,084
2009	4,603,450.85	1,042,682	3,839,923	763,528	25.61	29,814
2010	628,413.62	126,185	464,706	163,708	25.86	6,331
2011	2,100,589.06	366,343	1,349,145	751,444	26.04	28,857
2012	1,175,749.74	172,482	635,206	540,544	26.17	20,655
2013	2,277,130.46	267,791	986,204	1,290,926	26.26	49,159

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. 0						
2014	2,878,474.73	249,852	920,139	1,958,336	26.32	74,405
2015	1,644,382.99	88,468	325,804	1,318,579	26.36	50,022
2016	445,310.71	8,372	30,832	414,479	26.10	15,880
	67,806,374.13	24,963,884	60,424,887	7,381,487		282,207
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2						0.42

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1902	584,213.51	632,803	642,635			
1903	649.85	706	715			
1904	1,299.69	1,399	1,430			
1907	649.85	697	715			
1908	649.84	698	715			
1910	4,548.94	4,850	5,004			
1913	649.85	688	715			
1915	4,548.94	4,774	5,004			
1916	21,444.99	22,523	23,589			
1917	27,943.47	29,361	30,738			
1918	3,249.24	3,380	3,574			
1919	8,448.02	8,789	9,293			
1920	34,441.95	35,829	37,886			
1921	51,987.84	54,064	57,187			
1922	61,735.57	63,536	67,909			
1923	48,088.76	49,459	52,898			
1924	53,287.54	54,759	58,616			
1925	83,180.56	85,396	91,499			
1926	35,741.64	36,650	39,316			
1927	43,539.81	44,148	47,894			
1928	44,189.66	44,739	48,609			
1929	88,379.34	89,323	97,217			
1930	65,634.65	66,198	72,198			
1931	7,798.17	7,847	8,578			
1932	19,495.44	19,571	21,445			
1933	7,148.32	7,157	7,863			
1934	20,145.29	20,110	22,160			
1935	22,744.68	22,430	25,019			
1936	25,344.07	24,912	27,878			
1937	38,990.88	38,189	42,890			
1938	46,139.22	45,018	50,753			
1939	45,489.37	44,209	50,038			
1940	54,587.23	52,828	60,046			
1941	52,637.69	50,710	57,901			
1942	16,896.05	16,199	18,586			
1943	5,198.78	4,960	5,719			
1944	9,747.71	9,251	10,722			
1945	42,240.13	39,866	46,464			
1946	53,287.53	50,000	58,616			
1947	98,776.91	92,128	108,655			
1948	114,373.26	106,008	125,811			

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1949	93,578.12	86,157	102,936			
1950	89,679.01	81,995	98,647			
1951	40,940.41	37,167	45,034			
1952	37,691.18	33,964	41,460			
1953	40,940.43	36,604	45,034			
1954	92,278.43	81,834	101,506			
1955	101,376.31	89,155	111,514			
1956	163,761.72	142,777	180,138			
1957	114,373.26	98,057	125,811			
1958	130,619.46	110,951	143,681			
1959	182,607.31	153,624	200,868			
1960	159,862.63	133,135	175,849			
1961	306,728.31	252,781	337,401			
1962	293,081.48	238,955	322,390			
1963	173,509.45	139,901	190,860			
1964	154,663.85	123,259	170,130			
1965	163,761.73	128,943	180,138			
1966	180,007.93	139,992	198,009			
1967	365,214.67	280,412	401,736			
1968	309,977.56	234,830	340,975			
1969	229,396.39	170,201	252,336			
1970	170,910.04	125,021	188,001			
1971	361,965.41	260,876	398,162			
1972	348,968.44	247,670	383,865			
1973	284,633.49	198,848	313,097			
1974	270,986.68	186,244	298,085			
1975	207,951.40	140,496	228,747			
1976	340,520.43	226,017	374,572			
1977	248,891.84	162,215	273,781			
1978	283,333.80	179,988	311,667			
1979	277,485.17	172,823	305,234			
1980	219,648.68	134,047	241,614			
1981	367,164.23	219,388	403,881			
1982	192,355.06	112,418	211,591			
1983	240,443.81	137,322	264,488			
1984	305,428.64	170,338	335,972			
1985	323,624.39	176,071	355,987			
1986	380,161.19	200,223	418,177			
1987	520,528.40	266,880	572,581			
1988	495,184.32	246,859	544,703			
1989	606,308.36	293,453	656,523	10,416	35.00	298

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 335.4 HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1990	530,276.12	248,837	556,707	26,597	35.61	747
1991	376,911.95	171,273	383,178	31,425	36.23	867
1992	436,048.14	191,573	428,594	51,059	36.85	1,386
1993	486,086.44	206,071	461,029	73,666	37.48	1,965
1994	751,874.36	307,005	686,842	140,220	38.11	3,679
1995	554,320.52	217,621	486,869	122,884	38.74	3,172
1996	413,953.31	155,911	348,810	106,539	39.38	2,705
1997	598,510.20	215,679	482,525	175,836	40.02	4,394
1998	925,383.83	318,202	711,893	306,029	40.67	7,525
1999	821,408.14	268,806	601,382	302,167	41.32	7,313
2000	638,800.78	198,297	443,637	259,044	41.98	6,171
2001	749,924.83	219,923	492,019	332,898	42.64	7,807
2002	725,880.44	200,256	448,020	350,448	43.31	8,092
2003	646,598.96	167,075	373,786	337,473	43.97	7,675
2004	686,239.71	165,164	369,511	385,353	44.64	8,632
2005	705,735.15	157,125	351,525	424,784	45.32	9,373
2006	624,504.12	127,636	285,552	401,403	46.00	8,726
2007	287,232.91	53,428	119,531	196,425	46.68	4,208
2008	241,743.53	40,685	91,022	174,896	47.06	3,716
2009	245,969.74	36,743	82,203	188,364	47.75	3,945
2010	885,717.50	115,940	259,385	714,904	48.14	14,851
2011	2,033,561.42	227,718	509,458	1,727,460	48.55	35,581
2012	4,877,216.68	451,728	1,010,621	4,354,317	48.97	88,918
2013	3,972,592.99	289,284	647,196	3,722,656	49.41	75,342
2014	4,380,848.56	232,273	519,649	4,299,284	49.32	87,171
2015	1,929,099.11	62,811	140,523	1,981,486	49.26	40,225
2016	879,800.66	10,065	22,518	945,263	47.35	19,963
	42,226,327.76	13,695,182	24,305,666	22,143,295		464,447
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.7 1.10

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2010	141,768.00	33,826	19,188	122,580	20.75	5,907
2012	571,305.27	95,865	54,381	516,924	22.31	23,170
2013	3,229,934.27	425,059	241,123	2,988,811	23.10	129,386
2015	487,127.95	27,961	15,861	471,267	24.61	19,149
	4,430,135.49	582,711	330,553	4,099,582		177,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 4.01

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1974	790,430.00	685,303	739,883	50,547	6.52	7,753
2009	283,910.00	58,996	63,695	220,215	28.60	7,700
2010	133,694.00	24,252	26,183	107,511	29.34	3,664
2011	200,000.00	30,800	33,253	166,747	30.21	5,520
2012	1,244,306.17	157,902	170,478	1,073,828	30.96	34,684
2015	265,294.36	11,514	12,431	252,863	33.10	7,639
	2,917,634.53	968,767	1,045,923	1,871,712		66,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.30

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 340.51 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	104,194.84	18,755	8,975	95,220	20.50	4,645
2014	4,708.66	471	225	4,484	22.50	199
2016	22,447.19	449	215	22,232	24.50	907
	131,350.69	19,675	9,415	121,936		5,751
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 4.38

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 340.53 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,113.21	3,113	3,113			
2012	55,467.61	49,921	3,866	51,602	0.50	51,602
2014	587,166.11	293,583	22,738	564,428	2.50	225,771
	645,746.93	346,617	29,717	616,030		277,373
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						42.95

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 340.54 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	4,000.00	2,800	348	3,652	1.50	2,435
2014	9,602.69	4,801	596	9,007	2.50	3,603
2015	1,880,445.92	564,134	70,042	1,810,404	3.50	517,258
	1,894,048.61	571,735	70,986	1,823,063		523,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5						27.63

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S3						
NET SALVAGE PERCENT.. +20						
1999	24,409.75	18,692	16,039	3,489	0.78	3,489
2000	40,121.00	30,293	25,993	6,104	0.98	6,104
2001	303,350.39	225,304	193,326	49,354	1.20	41,128
2002	32,667.00	23,797	20,419	5,715	1.42	4,025
2003	242,104.37	172,049	147,630	46,053	1.70	27,090
2004	376,101.69	259,510	222,677	78,204	1.99	39,298
2005	346,800.31	230,664	197,925	79,515	2.33	34,127
2006	318,328.20	202,151	173,459	81,204	2.73	29,745
2007	143,096.20	85,697	73,534	40,943	3.19	12,835
2008	758,450.63	421,881	362,002	244,759	3.72	65,795
2009	261,810.65	132,748	113,907	95,542	4.33	22,065
2012	1,339,239.58	428,557	367,731	703,661	6.75	104,246
2013	512,179.75	128,086	109,906	299,838	7.70	38,940
2014	893,419.25	159,743	137,070	577,665	8.69	66,475
2015	680,639.89	73,019	62,656	481,856	9.69	49,727
2016	575,751.81	20,635	17,706	442,895	10.67	41,508
	6,848,470.47	2,612,826	2,241,980	3,236,796		586,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 8.57

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 343.5 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	33,202.79	5,810	2,436	30,767	16.50	1,865
2015	46,951.15	3,521	1,477	45,474	18.50	2,458
	80,153.94	9,331	3,913	76,241		4,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.6 5.39

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 344.5 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	248,813.64	74,644	21,741	227,073	10.50	21,626
2014	51,569.52	8,595	2,503	49,067	12.50	3,925
2015	70,694.09	7,069	2,059	68,635	13.50	5,084
2016	35,902.57	1,197	349	35,554	14.50	2,452
	406,979.82	91,505	26,652	380,328		33,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 8.13

CITIZENS ENERGY GROUP
 CITIZENS WATER

ACCOUNT 345.5 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1.5						
NET SALVAGE PERCENT.. +20						
1995	2,195.00	1,567	1,749	7	2.60	3
1999	86,505.00	58,131	64,876	4,328	3.33	1,300
2001	57,458.00	37,122	41,429	4,537	3.69	1,230
2003	85,408.00	52,488	58,578	9,748	4.07	2,395
2004	408,249.00	243,708	271,985	54,614	4.25	12,850
2005	451,554.04	261,323	291,644	69,599	4.40	15,818
2006	287,430.29	160,317	178,919	51,025	4.56	11,190
2008	390,954.55	198,323	221,334	91,430	4.90	18,659
2009	300,130.00	142,622	159,171	80,933	5.13	15,776
2011	25,975.00	10,195	11,378	9,402	5.71	1,647
2012	5,139.24	1,743	1,945	2,166	6.12	354
2013	87,549.53	24,346	27,171	42,869	6.57	6,525
2014	207,601.98	43,347	48,376	117,706	7.08	16,625
2016	114,931.11	5,333	5,952	85,993	8.13	10,577
	2,511,080.74	1,240,565	1,384,507	624,358		114,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 4.58

WESTFIELD WATER

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 304.2 STRUCTURES AND IMPROVEMENTS - SOURCE OF SUPPLY AND PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -5						
1984	11,256.71	7,491	10,075	1,745	18.78	93
1997	100,163.00	43,267	58,193	46,978	27.90	1,684
1999	102,742.24	40,217	54,090	53,789	29.45	1,826
2000	115,262.58	42,734	57,476	63,550	30.23	2,102
2002	17,516.00	5,760	7,747	10,645	31.80	335
2003	17,212.00	5,319	7,154	10,919	32.37	337
2007	12,750.00	2,823	3,797	9,590	35.55	270
2008	2,319.70	462	621	1,815	36.34	50
2012	8,694.00	933	1,255	7,874	39.55	199
2016	17,121.02	212	285	17,692	41.87	423
	405,037.25	149,218	200,693	224,596		7,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 1.81

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 304.3 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1955	53,418.00	46,978	56,118	2,642	15.42	171
1972	6,000.00	4,258	5,086	1,514	24.47	62
1975	26,198.77	17,700	21,144	7,675	26.07	294
1977	143,461.00	93,501	111,692	46,115	27.17	1,697
1985	3,027.50	1,647	1,967	1,363	32.19	42
1986	113,123.64	59,580	71,171	53,265	33.20	1,604
1987	42,272.60	21,674	25,891	20,609	33.79	610
1988	2,206.00	1,100	1,314	1,113	34.39	32
1989	952.50	461	551	497	35.00	14
1990	3,462.56	1,625	1,941	1,868	35.61	52
1991	1,150.00	523	625	640	36.23	18
1994	24,094.17	9,838	11,752	14,752	38.11	387
1995	396,162.23	155,529	185,788	249,990	38.74	6,453
1997	153,292.84	55,241	65,988	102,634	40.02	2,565
1999	2,804,000.81	917,609	1,096,132	1,988,269	41.32	48,119
2000	163,630.04	50,794	60,676	119,317	41.98	2,842
2001	28,382.73	8,324	9,943	21,278	42.64	499
2003	677,317.60	175,012	209,061	535,988	43.97	12,190
2004	52,084.47	12,536	14,975	42,318	44.64	948
2005	219,604.09	48,893	58,405	183,159	45.32	4,041
2006	89,116.47	18,214	21,758	76,270	46.00	1,658
2007	776,818.31	144,496	172,608	681,892	46.68	14,608
2010	2,392,585.18	313,189	374,122	2,257,722	48.14	46,899
2013	10,438.26	760	908	10,574	49.41	214
2015	14,253.04	464	554	15,124	49.26	307
	8,197,052.81	2,159,946	2,580,170	6,436,588		146,326

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.0 1.79

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 307.2 WELLS AND SPRINGS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1929	4,960.00	5,150	5,208			
1949	6,370.00	6,140	6,688			
1955	7,900.00	7,346	8,295			
1967	17,500.00	14,645	18,375			
1974	55,907.49	42,160	58,703			
1975	557.23	413	585			
1976	2,325.00	1,701	2,441			
1977	13,455.20	9,655	14,128			
1978	36,897.70	25,954	38,743			
1979	1,670.15	1,151	1,754			
1980	57,228.21	38,602	60,090			
1986	44,021.33	25,801	46,222			
1988	34,759.34	19,241	36,497			
1990	14,201.00	7,390	14,911			
1995	5,985.00	2,594	6,284			
1997	63,209.00	25,108	61,577	4,792	32.05	150
1998	188,566.28	71,436	175,195	22,800	32.78	696
2000	40,000.00	13,583	33,312	8,688	34.52	252
2001	16,282.00	5,221	12,804	4,292	35.26	122
2004	140,122.07	36,782	90,207	56,921	37.50	1,518
2007	17,263.00	3,478	8,530	9,596	40.00	240
2009	690,499.58	110,929	272,050	452,975	41.52	10,910
2010	251,742.98	35,209	86,349	177,981	42.28	4,210
2011	466,888.72	55,543	136,218	354,015	43.04	8,225
2012	147,162.84	14,401	35,318	119,203	43.81	2,721
2013	16,308.00	1,247	3,058	14,065	44.58	316
2015	180,154.08	5,978	14,661	174,501	45.90	3,802
2016	58,334.19	662	1,624	59,627	46.01	1,296
	2,580,270.39	587,520	1,249,827	1,459,457		34,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.4 1.34

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 309.2 SUPPLY MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -15						
1977	3,072.11	2,526	2,248	1,285	15.75	82
1980	11,750.00	9,124	8,119	5,394	17.56	307
1984	89,451.89	63,861	56,824	46,046	19.85	2,320
1986	858,326.66	584,053	519,697	467,379	21.05	22,203
1987	122,660.16	81,560	72,573	68,486	21.52	3,182
1988	96,846.52	62,525	55,636	55,737	22.26	2,504
1990	41,272.14	25,155	22,383	25,080	23.50	1,067
1991	79,234.00	46,935	41,763	49,356	24.00	2,056
1992	78,747.07	45,044	40,081	50,478	24.76	2,039
1993	278,757.00	154,451	137,432	183,139	25.28	7,244
1995	5,095.90	2,621	2,332	3,528	26.58	133
1997	30,892.00	14,615	13,005	22,521	27.90	807
1999	3,002,909.45	1,293,278	1,150,774	2,302,572	29.23	78,774
2000	211,038.30	86,108	76,620	166,074	30.01	5,534
2001	111,791.80	43,248	38,483	90,078	30.58	2,946
	5,021,845.00	2,515,104	2,237,970	3,537,152		131,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.61

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 311.2 PUMPING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. -10						
1955	2,350.00	2,400	2,585			
1971	2,685.00	2,486	2,954			
1977	1,145.80	996	1,260			
1980	3,105.46	2,593	3,385	31	11.58	3
1981	6,504.00	5,359	6,996	158	11.90	13
1984	14,526.98	11,425	14,916	1,064	12.95	82
1985	3,360.00	2,596	3,389	307	13.35	23
1986	31,322.36	23,750	31,007	3,448	13.75	251
1987	1,000.00	743	970	130	14.17	9
1988	42,539.68	30,940	40,394	6,400	14.60	438
1989	6,850.12	4,890	6,384	1,151	14.87	77
1993	659.58	423	552	174	16.82	10
1995	26,542.01	16,005	20,895	8,301	17.72	468
1996	4,982.00	2,898	3,783	1,697	18.26	93
1997	5,200.51	2,912	3,802	1,919	18.81	102
1998	35,396.78	19,017	24,828	14,108	19.38	728
1999	47,162.00	24,237	31,642	20,236	19.96	1,014
2000	174,904.25	85,712	111,901	80,494	20.54	3,919
2001	17,228.00	8,020	10,470	8,481	21.13	401
2002	7,123.35	3,136	4,094	3,742	21.73	172
2004	9,235.00	3,568	4,658	5,500	23.09	238
2005	8,996.00	3,232	4,220	5,676	23.71	239
2006	14,089.00	4,654	6,076	9,422	24.47	385
2007	19,237.21	5,790	7,559	13,602	25.22	539
2008	28,988.00	7,860	10,262	21,625	25.98	832
2012	47,350.56	6,959	9,085	43,001	29.17	1,474
2013	9,374.55	1,079	1,409	8,903	29.95	297
2015	284,727.50	14,157	18,483	294,717	31.72	9,291
2016	66,555.46	1,098	1,433	71,778	32.72	2,194
	923,141.16	298,935	389,392	626,063		23,292

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.52

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 320.3 WATER TREATMENT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1975	25,540.49	22,371	26,818			
1976	60,348.26	52,353	63,366			
1977	1,406.64	1,202	1,477			
1978	3,766.78	3,182	3,955			
1979	597.61	496	627			
1980	796.24	653	836			
1983	3,620.47	2,815	3,801			
1984	2,724.70	2,083	2,861			
1985	2,725.00	2,037	2,861			
1986	305,810.84	223,294	321,101			
1987	6,089.33	4,357	6,357	37	13.79	3
1997	27,650.00	14,380	20,980	8,052	19.87	405
1999	11,844.47	5,636	8,223	4,214	21.11	200
2001	1,555.00	668	975	658	22.38	29
2002	7,941.33	3,216	4,692	3,646	23.09	158
2003	3,371.00	1,286	1,876	1,664	23.67	70
2004	2,168.00	771	1,125	1,151	24.40	47
2005	33,329.48	11,027	16,088	18,908	25.00	756
2006	29,508.05	8,979	13,100	17,883	25.73	695
2007	217,501.50	60,520	88,297	140,080	26.34	5,318
2009	3,230.00	725	1,058	2,334	27.59	85
2010	1,419,312.96	278,980	407,022	1,083,257	28.22	38,386
2011	11,139.00	1,871	2,730	8,966	28.87	311
2012	11,063.70	1,543	2,251	9,366	29.40	319
2013	10,418.43	1,149	1,676	9,263	29.83	311
2014	49,903.85	3,993	5,826	46,573	30.29	1,538
2015	1,134,404.86	56,102	81,851	1,109,274	30.35	36,549
2016	148,236.09	2,584	3,770	151,878	29.53	5,143
	3,536,004.08	768,273	1,095,600	2,617,204		90,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.55

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 330.4 DISTRIBUTION RESERVOIRS AND STANDPIPES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -10						
1972	88,945.00	75,317	68,459	29,380	13.31	2,207
1978	68,448.75	51,892	47,167	28,127	17.36	1,620
1984	325,525.13	214,130	194,634	163,444	21.85	7,480
1985	4,122.87	2,643	2,402	2,133	22.55	95
1988	1,295.00	759	690	734	24.97	29
1993	621,696.00	303,773	276,115	407,751	29.41	13,864
1994	15,625.00	7,348	6,679	10,508	30.13	349
1995	507,907.60	228,228	207,448	351,250	31.13	11,283
2000	255,296.20	88,516	80,457	200,369	35.85	5,589
2003	24,141.70	6,883	6,256	20,300	38.58	526
2004	48,840.04	12,894	11,720	42,004	39.58	1,061
2005	28,970.04	7,036	6,395	25,472	40.58	628
2006	4,828.22	1,071	973	4,338	41.58	104
2007	611,897.31	123,444	112,206	560,881	42.31	13,256
	2,607,538.86	1,123,934	1,021,601	1,846,692		58,091
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 2.23

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 125-R3						
NET SALVAGE PERCENT.. -15						
1930	21,099.00	16,160	24,264			
1937	1,200.00	856	1,380			
1946	700.00	454	805			
1949	1,400.00	880	1,605	5	55.95	
1954	1,750.00	1,031	1,880	132	59.45	2
1956	4,950.00	2,824	5,150	542	61.45	9
1957	15,600.00	8,753	15,963	1,977	62.45	32
1961	3,250.00	1,721	3,139	598	64.99	9
1963	13,500.00	6,977	12,724	2,801	65.55	43
1965	4,550.00	2,264	4,129	1,104	67.55	16
1966	3,850.00	1,878	3,425	1,002	68.55	15
1967	20,300.00	9,707	17,702	5,643	69.55	81
1968	9,200.00	4,310	7,860	2,720	70.55	39
1972	125,000.00	54,366	99,146	44,604	73.15	610
1973	60,342.45	25,662	46,799	22,595	74.14	305
1974	35,960.98	15,115	27,565	13,790	73.78	187
1975	136,486.06	56,019	102,160	54,799	74.78	733
1976	123,447.88	49,446	90,173	51,792	75.78	683
1977	117,329.96	45,836	83,590	51,339	76.78	669
1978	80,189.28	30,533	55,682	36,536	77.78	470
1979	15,649.94	5,804	10,585	7,412	78.78	94
1980	170,622.32	62,318	113,648	82,568	78.44	1,053
1982	1,175.00	406	740	611	80.44	8
1983	15,300.00	5,127	9,350	8,245	81.45	101
1984	1,655.00	538	981	922	82.44	11
1985	142,876.46	45,020	82,102	82,206	83.45	985
1986	40,198.00	12,408	22,628	23,600	83.14	284
1987	127,920.89	38,190	69,646	77,463	84.14	921
1988	34,341.30	9,905	18,063	21,429	85.14	252
1989	71,166.89	19,806	36,120	45,722	86.14	531
1990	174,327.78	46,751	85,259	115,218	87.14	1,322
1991	35,420.82	9,141	16,670	24,064	88.14	273
1992	37,991.55	9,524	17,369	26,321	87.87	300
1993	46,160.89	11,105	20,252	32,833	88.85	370
1994	404,363.40	93,097	169,778	295,240	89.87	3,285
1995	712,273.77	156,779	285,914	533,201	90.85	5,869
1996	1,297,625.00	272,190	496,385	995,884	91.87	10,840
1997	752,634.39	150,256	274,018	591,512	92.85	6,371
1998	1,026,607.40	196,570	358,479	822,120	92.61	8,877
1999	651,934.05	118,082	215,343	534,381	93.61	5,709
2000	1,279,985.20	218,589	398,635	1,073,348	94.61	11,345

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 331.4 TRANSMISSION AND DISTRIBUTION MAINS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 125-R3						
NET SALVAGE PERCENT.. -15						
2001	345,421.61	55,414	101,057	296,178	95.61	3,098
2002	234,037.20	35,123	64,053	205,090	96.61	2,123
2003	113,583.95	15,871	28,943	101,679	97.61	1,042
2004	527,512.47	69,036	125,899	480,740	97.38	4,937
2005	14,478.00	1,742	3,177	13,473	98.40	137
2006	4,470,224.01	491,456	896,255	4,244,503	99.38	42,710
2007	2,144,652.00	213,093	388,612	2,077,738	100.40	20,695
2008	904,658.69	80,524	146,849	893,508	101.38	8,813
2009	725,734.50	57,587	105,020	729,575	101.20	7,209
2010	852,869.55	58,652	106,962	873,838	102.20	8,550
2011	210,268.48	12,236	22,314	219,495	103.20	2,127
2012	979,431.92	46,631	85,040	1,041,307	104.20	9,993
2013	2,356,963.94	88,363	161,145	2,549,364	104.02	24,508
2014	2,969,066.12	79,215	144,462	3,269,964	105.03	31,134
2015	4,188,750.35	67,921	123,866	4,693,197	104.88	44,748
2016	5,205,622.04	28,735	52,403	5,934,062	103.67	57,240
	34,063,610.49	3,217,997	5,863,163	33,309,989		331,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 100.4 0.97

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 333.4 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
1980	496.80	400	170	575	31.52	18
1987	2,617.89	1,726	732	3,195	37.61	85
1988	25,660.69	16,343	6,928	31,563	38.62	817
1991	2,148.00	1,232	522	2,700	41.17	66
2001	682.75	240	102	922	50.73	18
2012	3,275.00	336	142	4,770	61.29	78
2014	98,516.29	5,615	2,381	145,393	63.29	2,297
2015	303,544.60	10,381	4,401	450,916	64.29	7,014
2016	483,746.15	5,515	2,338	723,281	65.29	11,078
	920,688.17	41,788	17,716	1,363,316		21,471

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.5 2.33

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 334.4 METERS AND METER INSTALLATIONS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. 0						
1960	7,784.08	6,553	7,642	142	10.62	13
1980	3,694.97	2,509	2,926	769	17.26	45
1981	2,549.32	1,701	1,984	565	17.69	32
1982	4,709.50	3,104	3,620	1,090	17.85	61
1983	460.00	297	346	114	18.31	6
1984	4,911.00	3,128	3,648	1,263	18.52	68
1985	2,820.00	1,759	2,051	769	19.01	40
1986	3,600.00	2,207	2,574	1,026	19.25	53
1987	7,366.13	4,433	5,170	2,196	19.52	112
1988	42,473.41	25,059	29,224	13,249	19.81	669
1989	36,763.74	21,231	24,760	12,004	20.12	597
1990	36,114.45	20,383	23,771	12,343	20.45	604
1991	37,373.40	20,585	24,007	13,366	20.80	643
1992	34,707.26	18,624	21,720	12,987	21.16	614
1993	45,434.94	23,808	27,765	17,670	21.35	828
1994	59,054.59	30,029	35,020	24,035	21.75	1,105
1995	64,334.99	31,814	37,102	27,233	21.98	1,239
1996	53,656.83	25,627	29,887	23,770	22.42	1,060
1997	71,345.70	32,976	38,457	32,889	22.69	1,449
1998	122,430.05	54,812	63,923	58,507	22.82	2,564
1999	199,611.90	85,933	100,217	99,395	23.15	4,294
2000	165,240.96	68,162	79,492	85,749	23.50	3,649
2001	113,797.55	44,973	52,449	61,349	23.72	2,586
2002	104,005.31	39,210	45,728	58,277	23.96	2,432
2003	126,985.19	45,435	52,987	73,998	24.23	3,054
2004	280,259.65	94,588	110,311	169,949	24.54	6,925
2005	251,490.10	79,823	93,091	158,399	24.73	6,405
2006	316,717.83	93,780	109,368	207,350	24.96	8,307
2007	216,024.96	59,104	68,929	147,096	25.22	5,833
2008	20,129.55	5,048	5,887	14,243	25.40	561
2009	14,885.06	3,371	3,931	10,954	25.61	428
2011	47,517.00	8,287	9,665	37,852	26.04	1,454
2012	58,638.85	8,602	10,032	48,607	26.17	1,857
2013	391,176.95	46,002	53,649	337,528	26.26	12,853
2014	476,835.05	41,389	48,268	428,567	26.32	16,283
2015	431,168.21	23,197	27,053	404,115	26.36	15,331
2016	131,801.88	2,478	2,890	128,912	26.10	4,939
	3,987,870.36	1,080,021	1,259,544	2,728,326		108,993

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 2.73

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 335.4 HYDRANTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1930	1,760.00	1,775	1,936			
1946	110.00	103	114	7	12.15	1
1956	750.00	654	727	98	15.83	6
1957	1,050.00	900	1,000	155	16.84	9
1961	450.00	371	412	83	18.58	4
1963	2,000.00	1,613	1,792	408	19.49	21
1966	1,650.00	1,283	1,425	390	20.93	19
1972	1,875.00	1,331	1,479	584	24.47	24
1973	900.00	629	699	291	24.99	12
1975	2,100.00	1,419	1,576	734	26.07	28
1978	1,800.00	1,143	1,270	710	28.17	25
1980	4,900.00	2,990	3,322	2,068	29.29	71
1981	1,250.00	747	830	545	29.86	18
1983	1,144.76	654	727	532	31.02	17
1984	584.00	326	362	280	31.60	9
1985	2,903.00	1,579	1,754	1,439	32.19	45
1986	1,267.00	667	741	653	33.20	20
1987	3,089.35	1,584	1,760	1,638	33.79	48
1988	13,174.38	6,568	7,297	7,195	34.39	209
1989	4,508.29	2,182	2,424	2,535	35.00	72
1990	1,365.13	641	712	790	35.61	22
1995	5,679.21	2,230	2,477	3,770	38.74	97
1997	2,005.00	723	803	1,402	40.02	35
1998	847.00	291	323	609	40.67	15
1999	19,404.02	6,350	7,055	14,289	41.32	346
2001	2,816.83	826	918	2,181	42.64	51
2002	2,811.06	776	862	2,230	43.31	51
2006	12,420.00	2,538	2,820	10,842	46.00	236
2007	11,850.00	2,204	2,449	10,586	46.68	227
2012	208,330.00	19,296	21,437	207,726	48.97	4,242
2013	284,649.77	20,728	23,027	290,088	49.41	5,871
2014	207,492.00	11,001	12,221	216,020	49.32	4,380
2015	684,637.99	22,292	24,765	728,337	49.26	14,786
2016	1,125,800.80	12,879	14,308	1,224,073	47.35	25,852
	2,617,374.59	131,293	145,824	2,733,288		56,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.1 2.17

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 339.2 OTHER MISCELLANEOUS EQUIPMENT - SOURCE OF SUPPLY AND PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1998	1,730.00	1,050	1,730			
2009	3,960.00	1,081	3,315	645	19.97	32
2016	7,376.18	145	445	6,932	25.07	277
	13,066.18	2,276	5,490	7,577		309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5 2.36

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 339.4 OTHER MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
2015	25,718.30	1,116	771	24,947	33.10	754
	25,718.30	1,116	771	24,947		754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.1 2.93

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 340.53 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	188.44	188	188			
2006	32,719.02	32,719	32,719			
2007	79,915.00	79,915	79,915			
2011	7,148.00	7,148	7,148			
2014	15,180.00	7,590	56,610-	71,790	2.50	28,716
	135,150.46	127,560	63,360	71,790		28,716
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 21.25

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 340.54 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	935.00	935	935			
2011	9,653.00	9,653	9,653			
2013	152,436.45	106,706	14,805	137,631	1.50	91,754
2016	494,975.18	49,498	6,868	488,107	4.50	108,468
	657,999.63	166,792	32,261	625,739		200,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1						30.43

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 341.5 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S3						
NET SALVAGE PERCENT.. +20						
1988	699.18	559	559			
2001	9,584.17	7,118	7,667			
2002	8,726.17	6,357	6,981			
2003	62,648.00	44,520	50,118			
2006	40,404.98	25,659	32,324			
2007	35,074.96	21,006	28,060			
2014	26,907.20	4,811	11,123	10,403	8.69	1,197
2015	26,000.46	2,789	6,448	14,352	9.69	1,481
	210,045.12	112,819	143,280	24,756		2,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 1.27

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 343.5 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1977	800.00	800	800			
1982	285.00	285	285			
1983	310.56	311	311			
1987	1,259.55	1,260	1,260			
1988	1,254.53	1,255	1,255			
1999	4,078.26	3,568	4,078			
2000	3,624.00	2,990	3,624			
2001	2,824.78	2,189	2,825			
2003	352.00	238	352			
2005	3,685.32	2,119	3,684			
	18,474.00	15,015	18,474			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 344.5 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	5,827.50	5,828	5,828			
2004	13,811.50	11,510	13,812			
2013	5,410.95	1,263	1,524	3,887	11.50	338
2016	3,460.55	115	139	3,322	14.50	229
	28,510.50	18,716	21,303	7,208		567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 1.99

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 345.5 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1.5						
NET SALVAGE PERCENT.. +20						
1988	1,890.96	1,440	1,513			
1998	2,362.50	1,615	1,824	66	3.15	21
2002	2,687.50	1,696	1,916	234	3.88	60
2003	139.98	86	97	15	4.07	4
2005	41,700.00	24,133	27,262	6,098	4.40	1,386
	48,780.94	28,970	32,612	6,413		1,471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.4	3.02

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 346.5 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	718.91	719	719			
1988	952.00	952	952			
1989	3,055.01	3,055	3,055			
1990	555.90	556	556			
1994	354.68	355	355			
1995	2,402.40	2,402	2,402			
1996	469.00	469	469			
1997	3,327.50	3,328	3,328			
1998	1,395.20	1,395	1,395			
1999	816.69	817	817			
2001	5,115.30	5,115	5,115			
2003	1,400.00	1,260	1,400			
	20,562.59	20,423	20,563			

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

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 347.5 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	3,159.19	3,159	3,159			
1989	1,395.59	1,396	1,396			
1990	2,214.84	2,215	2,215			
1996	9,254.25	9,254	9,254			
1997	1,448.56	1,412	1,449			
1998	2,733.22	2,528	2,733			
1999	1,215.00	1,063	1,215			
2000	23,436.30	19,335	23,436			
2001	2,676.45	2,074	2,676			
2006	7,032.91	3,692	7,033			
2012	2,505.00	564	1,341	1,164	15.50	75
2016	44,292.97	1,107	2,633	41,660	19.50	2,136
	101,364.28	47,799	58,540	42,824		2,211
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 2.18

CITIZENS ENERGY GROUP
 WESTFIELD WATER

ACCOUNT 348.5 OTHER TANGIBLE PLANT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	2,104.00	1,420	2,104			
2005	647.00	372	591	56	8.50	7
2007	2,732.79	1,298	2,062	671	10.50	64
	5,483.79	3,090	4,757	727		71
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 1.29

CITIZENS WASTEWATER

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1956	730,666.00	659,101	725,257	41,942	9.92	4,228
1957	216,943.00	193,804	213,257	14,533	10.43	1,393
1969	1,095,999.00	869,083	956,315	194,484	15.40	12,629
1977	3,952,324.00	2,770,500	3,048,583	1,101,357	19.67	55,992
1978	839,986.00	577,259	635,200	246,785	20.32	12,145
1979	1,477,030.00	1,000,319	1,100,724	450,158	20.64	21,810
1980	2,278,091.00	1,510,306	1,661,900	730,096	21.31	34,261
1981	1,495,199.00	969,764	1,067,102	502,857	21.97	22,888
1982	6,709,421.00	4,253,706	4,680,662	2,364,230	22.64	104,427
1983	3,609,834.00	2,247,663	2,473,267	1,317,059	22.99	57,288
1985	1,782,759.22	1,055,376	1,161,307	710,590	24.37	29,158
1986	7,317,206.00	4,218,003	4,641,376	3,041,690	25.06	121,376
1987	4,326,210.12	2,438,879	2,683,676	1,858,845	25.45	73,039
1988	571,030.00	312,742	344,133	255,448	26.14	9,772
1990	313,377.00	161,298	177,488	151,558	27.56	5,499
1991	416,296.00	207,322	228,131	208,980	28.26	7,395
1993	11,283,093.00	5,262,547	5,790,763	6,056,485	29.41	205,933
1996	316,353.00	131,407	144,597	187,574	31.32	5,989
1999	6,183,705.00	2,238,749	2,463,458	4,029,432	33.26	121,149
2009	135,000.00	22,538	24,800	116,950	39.67	2,948
2011	3,409,373.00	425,285	467,972	3,111,870	40.80	76,271
2012	5,403,893.77	559,465	615,620	5,058,468	41.16	122,898
2013	150,874.57	12,309	13,545	144,873	41.55	3,487
2014	2,024,648.11	120,112	132,168	1,993,713	41.75	47,754
2015	815,862.99	29,812	32,804	823,852	41.60	19,804
2016	46,458.54	595	655	48,126	40.32	1,194
	66,901,633.32	32,247,944	35,484,760	34,761,955		1,180,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 1.76

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1955	5,208,315.00	4,580,453	5,402,574	326,572	15.42	21,178
1966	11,850,071.00	9,215,800	10,869,894	2,165,184	20.93	103,449
1968	11,480,674.00	8,697,414	10,258,466	2,370,275	21.92	108,133
1970	3,144,184.00	2,299,971	2,712,780	745,822	23.43	31,832
1979	18,558,033.00	11,558,314	13,632,854	6,780,982	28.73	236,024
1980	6,750,583.00	4,119,746	4,859,177	2,566,464	29.29	87,623
1982	111,295,646.03	65,044,514	76,719,004	45,706,207	30.44	1,501,518
1987	15,996,490.00	8,201,560	9,673,614	7,922,525	33.79	234,464
1997	883,395.00	318,340	375,477	596,258	40.02	14,899
1999	12,027,954.00	3,936,148	4,642,626	8,588,123	41.32	207,844
2000	17,760,230.00	5,513,131	6,502,653	13,033,600	41.98	310,472
2005	61,732,766.53	13,744,183	16,211,052	51,694,991	45.32	1,140,666
2006	7,714,422.00	1,576,674	1,859,663	6,626,201	46.00	144,048
2009	7,163,253.00	1,070,047	1,262,104	6,617,474	47.75	138,586
2010	64,523.00	8,446	9,962	61,013	48.14	1,267
2011	18,532,676.15	2,075,289	2,447,771	17,938,173	48.55	369,478
2012	78,722,201.67	7,291,250	8,599,918	77,994,504	48.97	1,592,700
2013	18,745,469.44	1,365,045	1,610,049	19,009,967	49.41	384,739
2014	15,714,231.55	833,169	982,710	16,302,945	49.32	330,554
2015	26,404,458.23	859,729	1,014,037	28,030,867	49.26	569,039
2016	31,231,408.94	357,287	421,415	33,933,135	47.35	716,645
	480,980,985.54	152,666,510	180,067,800	349,011,284		8,245,158
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.3 1.71

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 360.2 COLLECTING SEWERS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1950	74,827.00	70,605	66,941	15,369	11.02	1,395
1970	2,269,298.00	1,764,334	1,672,765	823,463	19.29	42,689
1980	193,462.00	125,833	119,302	93,506	25.23	3,706
2010	822,986.92	115,877	109,863	795,423	44.26	17,972
2011	5,496,222.25	661,415	627,087	5,418,757	44.75	121,090
2012	1,808,544.12	180,836	171,451	1,817,948	45.00	40,399
2013	563,847.38	44,285	41,987	578,245	45.52	12,703
2014	3,003,495.76	171,800	162,883	3,140,962	45.58	68,911
2015	207,658.25	7,310	6,931	221,493	45.45	4,873
2016	61,397.00	763	723	66,814	43.75	1,527
	14,501,738.68	3,143,058	2,979,933	12,971,980		315,265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1						2.17

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 361.2 COLLECTING SEWERS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1920	2,737,504.00	2,847,743	3,011,254			
1925	8,675,225.00	8,906,246	9,542,748			
1930	35,763.00	36,070	39,339			
1935	296,249.00	292,146	325,874			
1950	2,130,987.00	1,948,404	2,344,086			
1960	1,314,539.00	1,119,199	1,364,605	81,388	16.50	4,933
1965	27,601,895.00	22,358,639	27,261,202	3,100,882	18.43	168,252
1969	582,008,203.00	450,066,943	548,752,802	91,456,221	20.07	4,556,862
1970	97,684,368.00	74,948,331	91,382,199	16,070,606	20.17	796,758
1975	27,151,451.00	19,461,074	23,728,290	6,138,306	22.19	276,625
1980	19,761,095.00	13,011,891	15,864,999	5,872,206	24.48	239,878
1990	32,412,071.00	16,817,651	20,505,245	15,148,033	29.68	510,378
2009	36,459,515.05	5,955,662	7,261,556	32,843,911	43.01	763,634
2010	36,736,941.14	5,200,849	6,341,235	34,069,400	44.01	774,129
2011	60,764,749.44	7,312,430	8,915,821	57,925,403	44.75	1,294,422
2012	81,332,138.89	8,051,882	9,817,413	79,647,940	45.50	1,750,504
2013	54,138,138.87	4,168,637	5,082,691	54,469,262	46.50	1,171,382
2014	36,066,052.62	1,983,633	2,418,583	37,254,075	47.50	784,296
2015	11,089,637.01	368,398	449,176	11,749,425	48.25	243,511
2016	2,834,450.03	31,179	38,016	3,079,879	49.25	62,536
	1,121,230,973.05	644,887,007	784,447,134	448,906,936		13,398,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 1.19

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 362.2 SPECIAL COLLECTING STRUCTURES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
1969	44,849,174.00	38,130,768	44,849,174			
1995	21,998,365.00	11,067,377	16,816,713	5,181,652	21.24	243,957
2006	4,408,241.00	1,129,391	1,716,093	2,692,148	30.48	88,325
2008	79,819,759.00	16,618,474	25,251,521	54,568,238	32.32	1,688,374
2011	991,510.00	133,656	203,088	788,422	35.31	22,329
2012	6,041.62	666	1,012	5,030	36.32	138
2013	38,670.71	3,318	5,042	33,629	37.31	901
2014	3,104,199.34	189,977	288,667	2,815,532	38.32	73,474
	155,215,960.67	67,273,627	89,131,310	66,084,651		2,117,498
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.2 1.36

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 362.22 SPECIAL COLLECTING STRUCTURES - DROP SHAFTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
2013	10,811,927.03	927,663	935,898	9,876,029	37.31	264,702
2014	7,712,986.95	472,035	476,225	7,236,762	38.32	188,851
2015	14,591,012.31	536,949	541,715	14,049,297	39.31	357,398
	33,115,926.29	1,936,647	1,953,838	31,162,088		810,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.4 2.45

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -10						
1977	2,098,479.00	1,832,812	2,161,186	147,141	10.25	14,355
1985	260,508.11	198,585	234,164	52,395	13.95	3,756
1987	3,332,086.60	2,433,023	2,868,933	796,362	14.94	53,304
1988	1,672,598.00	1,195,540	1,409,738	430,120	15.36	28,003
1989	3,828,065.00	2,663,376	3,140,557	1,070,314	15.98	66,978
1990	2,925,106.00	1,986,556	2,342,476	875,141	16.42	53,297
1991	2,012,156.00	1,332,007	1,570,655	642,717	16.87	38,098
1992	6,187,517.00	3,968,735	4,679,790	2,126,479	17.52	121,374
1993	9,352,126.00	5,826,749	6,870,693	3,416,646	17.99	189,919
1995	5,559,082.00	3,234,218	3,813,674	2,301,316	19.15	120,173
1996	2,634,647.00	1,479,196	1,744,215	1,153,897	19.66	58,693
1998	1,338,465.00	694,637	819,091	653,220	20.71	31,541
1999	3,786,213.00	1,873,342	2,208,977	1,955,857	21.41	91,352
2002	3,418,773.00	1,450,483	1,710,357	2,050,293	23.09	88,796
2003	2,230,433.00	894,292	1,054,517	1,398,959	23.54	59,429
2006	335,124.00	108,379	127,797	240,839	25.21	9,553
2009	1,853,178.00	446,431	526,415	1,512,081	26.75	56,526
2010	122,416.70	25,989	30,645	104,013	27.17	3,828
2011	3,851,527.39	703,713	829,793	3,406,887	27.61	123,393
2012	17,937,571.32	2,734,762	3,224,734	16,506,594	27.97	590,154
2013	598,080.17	72,762	85,798	572,090	28.15	20,323
2014	4,130,590.66	368,944	435,046	4,108,604	28.27	145,334
2015	1,014,861.54	56,710	66,870	1,049,478	28.00	37,481
	80,479,604.49	35,581,241	41,956,121	46,571,444		2,005,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.49

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. -5						
1955	2,191,353.00	2,221,769	2,300,921			
1966	7,033,100.00	6,675,819	7,384,755			
1968	6,228,744.00	5,836,458	6,540,181			
1970	10,403,711.00	9,599,920	10,923,897			
1979	18,201,968.00	15,337,433	18,064,634	1,047,432	9.23	113,481
1980	9,024,261.00	7,504,575	8,838,989	636,485	9.59	66,370
1982	146,183,605.00	118,619,224	139,711,312	13,781,473	10.14	1,359,120
1985	1,254,604.00	971,007	1,143,665	173,669	11.24	15,451
1987	25,647,808.00	19,147,371	22,552,030	4,378,168	11.99	365,152
1995	163,661,757.00	101,594,672	119,659,567	52,185,278	14.87	3,509,434
1997	810,000.00	471,007	554,758	295,742	15.71	18,825
1999	14,824,142.00	7,981,911	9,401,202	6,164,147	16.63	370,664
2000	16,563,650.00	8,551,564	10,072,147	7,319,686	17.06	429,055
2002	4,500,000.00	2,110,185	2,485,404	2,239,596	17.97	124,630
2003	5,993,448.00	2,659,473	3,132,363	3,160,757	18.45	171,315
2004	3,523,500.00	1,470,621	1,732,117	1,967,558	18.95	103,829
2005	20,676,661.00	8,063,277	9,497,036	12,213,458	19.46	627,619
2006	23,634,752.00	8,546,799	10,066,535	14,749,955	19.99	737,867
2007	3,952,215.00	1,308,855	1,541,587	2,608,239	20.62	126,491
2008	18,000,000.00	5,412,960	6,375,457	12,524,543	21.18	591,338
2009	4,020,355.00	1,082,782	1,275,315	2,946,058	21.74	135,513
2011	11,727,920.76	2,370,506	2,792,014	9,522,303	23.07	412,757
2012	2,844,778.30	475,832	560,441	2,426,576	23.75	102,172
2013	7,637,422.81	1,002,412	1,180,654	6,838,640	24.51	279,014
2014	14,348,999.08	1,355,980	1,597,091	13,469,358	25.28	532,807
2015	74,030,775.82	4,220,865	4,971,392	72,760,923	26.12	2,785,640
2016	56,169,526.00	1,073,400	1,264,265	57,713,737	26.97	2,139,924
	673,089,056.77	345,666,677	405,619,729	301,123,781		15,118,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.9 2.25

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 390.71 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	17,399.42	3,828	2,256	15,143	19.50	777
2012	5,680.80	1,023	603	5,078	20.50	248
2014	127,840.95	12,784	7,532	120,309	22.50	5,347
	150,921.17	17,635	10,391	140,530		6,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.1 4.22

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 390.73 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	760,507.02	760,507	760,507			
2013	89,122.29	62,386	37,647-	126,769	1.50	84,513
2014	1,676,769.45	838,385	505,931-	2,182,700	2.50	873,080
2015	851,271.10	255,381	154,112-	1,005,383	3.50	287,252
	3,377,669.86	1,916,659	62,817	3,314,853		1,244,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 36.86

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 390.74 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	339,468.01	339,468	339,468			
2012	101,566.49	91,410	91,200-	192,766	0.50	192,766
2013	195,050.98	136,536	136,222-	331,273	1.50	220,849
2014	62,308.93	31,154	31,082-	93,391	2.50	37,356
2015	15,241.82	4,573	4,563-	19,805	3.50	5,659
	713,636.23	603,141	76,401	637,235		456,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4						63.99

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +20						
1995	4,510.00	3,560	1,180	2,428	0.29	2,428
1996	2,460.00	1,920	636	1,332	0.51	1,332
1997	1,312.00	1,011	335	715	0.74	715
1998	4,510.00	3,431	1,137	2,471	0.96	2,471
2002	11,972.00	8,513	2,822	6,756	1.81	3,733
2004	984.00	668	221	566	2.23	254
2005	1,312.00	869	288	762	2.39	319
2012	754,937.30	293,520	97,303	506,647	4.76	106,438
2013	501,967.69	155,168	51,438	350,136	5.56	62,974
2014	1,031,725.14	231,519	76,749	748,631	6.41	116,791
2015	1,407,519.08	190,972	63,308	1,062,707	7.34	144,783
2016	916,701.98	41,508	13,760	719,602	8.33	86,387
	4,639,911.19	932,659	309,177	3,402,752		528,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						11.39

CITIZENS ENERGY GROUP
 CITIZENS WASTEWATER

ACCOUNT 395.7 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1.5						
NET SALVAGE PERCENT.. +20						
2016	97,575.64	4,528	2,236	75,825	8.13	9,327
	97,575.64	4,528	2,236	75,825		9,327
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 9.56

WESTFIELD WASTEWATER

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.2 STRUCTURES AND IMPROVEMENTS - COLLECTION

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
2004	647.14	207	642	37	28.48	1
	647.14	207	642	37		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.0 0.15

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1964	35,000.00	29,518	32,666	4,084	12.86	318
1980	20,000.00	13,259	14,673	6,327	21.31	297
1981	25,000.00	16,215	17,944	8,306	21.97	378
2000	419.86	144	159	282	34.01	8
2002	134,301.67	41,092	45,475	95,542	35.25	2,710
2003	9,461.37	2,709	2,998	6,936	36.00	193
2004	115,655.87	30,967	34,270	87,169	36.52	2,387
2005	15,688.30	3,884	4,298	12,175	37.28	327
2006	130,301.88	29,744	32,917	103,900	37.81	2,748
2007	409,222.21	84,905	93,961	335,722	38.58	8,702
2008	365,480.28	68,500	75,806	307,948	39.12	7,872
2010	11,090.00	1,620	1,793	9,852	40.23	245
2012	27,235.00	2,820	3,121	25,476	41.16	619
2015	97,309.58	3,556	3,935	98,240	41.60	2,362
2016	399,590.08	5,119	5,665	413,905	40.32	10,266
	1,795,756.10	334,052	369,681	1,515,863		39,432

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 2.20

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -10						
1977	169,093.13	110,206	125,191	60,811	27.17	2,238
1979	6,097.41	3,798	4,314	2,393	28.73	83
1980	7,000.00	4,272	4,853	2,847	29.29	97
1986	800.00	421	478	402	33.20	12
1989	952.50	461	524	524	35.00	15
1990	586.55	275	312	333	35.61	9
1991	748,765.00	340,246	386,510	437,132	36.23	12,065
1995	41,003.00	16,097	18,286	26,817	38.74	692
1998	5,941,148.42	2,042,923	2,320,704	4,214,559	40.67	103,628
1999	187,683.90	61,420	69,771	136,681	41.32	3,308
2000	21,812.00	6,771	7,692	16,301	41.98	388
2001	26,695.29	7,829	8,894	20,471	42.64	480
2002	3,097.60	855	971	2,436	43.31	56
2003	47,143.80	12,181	13,837	38,021	43.97	865
2004	20,700.50	4,982	5,659	17,112	44.64	383
2005	7,443,339.92	1,657,185	1,882,517	6,305,157	45.32	139,125
2006	464,451.44	94,925	107,832	403,065	46.00	8,762
2007	1,601,972.22	297,983	338,501	1,423,668	46.68	30,498
2008	79,420.00	13,366	15,183	72,179	47.06	1,534
2013	7,874.00	573	651	8,010	49.41	162
	16,819,636.68	4,676,769	5,312,680	13,188,920		304,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3 1.81

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 360.2 COLLECTING SEWERS - FORCE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1964	618,000.00	517,464	555,062	124,738	16.47	7,574
1980	224,000.00	145,696	156,282	90,118	25.23	3,572
1981	80,700.42	51,363	55,095	33,675	25.85	1,303
1982	2,483.72	1,546	1,658	1,074	26.48	41
1984	1,075.00	638	684	498	27.74	18
1985	99,535.03	57,591	61,776	47,713	28.38	1,681
1987	2,980.00	1,634	1,753	1,525	29.67	51
1988	1,505.00	802	860	796	30.32	26
1991	17,922.00	8,698	9,330	10,384	32.30	321
1992	80,465.00	37,732	40,474	48,038	32.97	1,457
1994	120,568.00	52,811	56,648	75,977	34.00	2,235
1995	1,255,806.03	528,657	567,069	814,318	34.68	23,481
1996	112,869.93	45,566	48,877	75,280	35.36	2,129
1997	170,983.00	66,017	70,814	117,267	36.06	3,252
1998	128,946.06	47,488	50,938	90,903	36.75	2,474
1999	287,701.21	100,796	108,120	208,351	37.45	5,563
2000	784,095.52	260,477	279,403	583,102	38.14	15,288
2001	47,630.76	14,943	16,029	36,365	38.85	936
2002	77,274.89	22,925	24,591	60,411	39.26	1,539
2003	13,286.00	3,689	3,957	10,658	39.98	267
2005	1,635.72	391	419	1,380	41.41	33
2007	1,106,903.16	222,089	238,225	979,368	42.58	23,001
2008	24,674.00	4,476	4,801	22,340	43.05	519
2010	24,000.00	3,379	3,625	22,775	44.26	515
2013	222,420.00	17,469	18,738	225,924	45.52	4,963
2014	106,103.15	6,069	6,510	110,203	45.58	2,418
2015	951,830.96	33,504	35,938	1,011,076	45.45	22,246
2016	492,508.62	6,122	6,567	535,192	43.75	12,233
	7,057,903.18	2,260,032	2,424,243	5,339,450		139,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.4 1.97

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 361.2 COLLECTING SEWERS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1974	18,230.75	13,211	13,963	6,091	22.01	277
1975	700.00	502	531	239	22.19	11
1976	214,958.93	151,307	159,924	76,531	22.79	3,358
1977	99,529.00	68,755	72,671	36,811	23.40	1,573
1978	51,362.11	35,018	37,012	19,486	23.61	825
1979	259,497.49	173,409	183,285	102,162	24.23	4,216
1980	117,622.95	77,450	81,861	47,524	24.48	1,941
1981	646.90	417	441	271	25.10	11
1982	83,255.00	52,769	55,774	35,806	25.38	1,411
1984	49,299.00	29,783	31,479	22,750	26.67	853
1985	136,373.00	80,796	85,398	64,612	26.98	2,395
1986	2,354,544.72	1,358,714	1,436,096	1,153,903	27.64	41,748
1987	26,791.00	15,042	15,899	13,571	28.30	480
1988	64,206.26	35,229	37,235	33,392	28.64	1,166
1989	31,295.00	16,661	17,610	16,814	29.32	573
1990	112,820.00	58,539	61,873	62,229	29.68	2,097
1991	8,808.00	4,422	4,674	5,015	30.37	165
1992	16,698.50	8,100	8,561	9,807	31.06	316
1993	223,078.77	104,952	110,929	134,458	31.45	4,275
1994	661,788.75	299,777	316,850	411,118	32.14	12,791
1995	197,433.00	85,915	90,808	126,368	32.85	3,847
1996	1,102,744.00	459,977	486,174	726,844	33.56	21,658
1997	808,079.50	322,399	340,761	548,126	34.26	15,999
1998	3,656,970.54	1,399,084	1,478,766	2,543,902	34.69	73,332
1999	901,616.75	328,080	346,765	645,013	35.41	18,216
2000	815,947.00	281,379	297,404	600,138	36.13	16,611
2001	275,940.71	89,846	94,963	208,572	36.86	5,658
2002	14,622.58	4,478	4,733	11,352	37.58	302
2003	967,371.60	277,307	293,100	771,009	38.31	20,126
2004	1,377,343.49	367,406	388,331	1,126,747	39.05	28,854
2005	33,690.82	8,309	8,782	28,278	39.78	711
2006	8,608,715.57	1,948,841	2,059,833	7,409,754	40.52	182,867
2007	3,031,455.91	620,903	656,265	2,678,337	41.52	64,507
2008	1,825,921.32	336,225	355,374	1,653,139	42.26	39,118
2009	339,137.00	55,398	58,553	314,498	43.01	7,312
2010	484,863.56	68,642	72,551	460,799	44.01	10,470
2011	239,776.70	28,855	30,498	233,256	44.75	5,212
2012	821,558.90	81,334	85,966	817,749	45.50	17,973
2013	1,503,851.47	115,797	122,392	1,531,845	46.50	32,943

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 361.2 COLLECTING SEWERS - GRAVITY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
2014	20,523,194.90	1,128,776	1,193,064	21,382,450	47.50	450,157
2015	6,104,598.94	202,795	214,345	6,500,714	48.25	134,730
2016	4,244,791.26	46,693	49,352	4,619,918	49.25	93,805
	62,411,131.65	10,843,292	11,460,846	57,191,399		1,324,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 2.12

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 363.2 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -20						
1988	24,214.55	15,156	13,698	15,359	26.14	588
1999	3,808.33	1,576	1,424	3,146	33.26	95
	28,022.88	16,732	15,122	18,505		683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.44

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 364 FLOW MEASURING DEVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S1.5						
NET SALVAGE PERCENT.. 0						
1974	1,920.00	1,746	1,717	203	4.23	48
1986	1,200.00	963	947	253	7.52	34
1994	11,049.78	7,558	7,432	3,618	10.39	348
1995	19,089.02	12,683	12,471	6,618	10.86	609
1996	102,940.86	66,479	65,370	37,571	11.24	3,343
1999	10,888.40	6,326	6,220	4,668	12.62	370
2001	20,500.00	10,898	10,716	9,784	13.66	716
2002	498.50	252	248	250	14.24	18
2003	120,590.81	57,630	56,669	63,922	14.75	4,334
2004	272,499.19	122,298	120,258	152,241	15.35	9,918
2005	243,647.11	101,991	100,290	143,357	15.97	8,977
2006	239,646.19	92,839	91,291	148,355	16.60	8,937
2007	173,965.23	61,810	60,779	113,186	17.24	6,565
2008	31,040.25	10,001	9,834	21,206	17.88	1,186
2009	7,119.27	2,045	2,011	5,108	18.61	274
2012	16,029.97	2,842	2,795	13,235	20.88	634
2013	9,861.80	1,367	1,344	8,518	21.75	392
2014	20,790.00	2,075	2,040	18,750	22.56	831
	1,303,276.38	561,803	552,432	750,844		47,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 3.65

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 371.3 PUMPING EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -10						
1974	6,593.71	5,980	5,357	1,896	9.05	210
1977	5,600.00	4,891	4,381	1,779	10.25	174
1979	445.42	378	339	151	11.04	14
1980	12,697.40	10,604	9,499	4,468	11.58	386
1981	5,111.31	4,211	3,772	1,850	11.90	155
1982	16,134.96	13,042	11,683	6,065	12.45	487
1986	23,835.18	17,834	15,976	10,243	14.34	714
1989	135,456.40	94,244	84,425	64,577	15.98	4,041
1995	200,985.98	116,932	104,749	116,336	19.15	6,075
1996	143,318.19	80,465	72,081	85,569	19.66	4,352
1997	13,359.48	7,221	6,469	8,226	20.18	408
1998	105,620.87	54,815	49,104	67,079	20.71	3,239
1999	52,066.83	25,762	23,078	34,196	21.41	1,597
2000	7,700.00	3,634	3,255	5,215	21.96	237
2001	285,427.46	127,974	114,640	199,330	22.52	8,851
2002	41,350.17	17,544	15,716	29,769	23.09	1,289
2003	362,419.71	145,312	130,171	268,491	23.54	11,406
2004	112,312.97	42,153	37,761	85,783	24.13	3,555
2005	21,883.06	7,640	6,844	17,227	24.73	697
2006	32,364.79	10,467	9,376	26,225	25.21	1,040
2007	15,650.00	4,645	4,161	13,054	25.71	508
2010	13,004.15	2,761	2,473	11,832	27.17	435
2012	41,614.90	6,345	5,684	40,092	27.97	1,433
2013	32,553.24	3,960	3,547	32,262	28.15	1,146
2014	117,277.33	10,475	9,384	119,621	28.27	4,231
2015	22,166.42	1,239	1,110	23,273	28.00	831
2016	1,781,560.25	36,451	32,654	1,927,062	26.45	72,857
	3,608,510.18	856,979	767,689	3,201,672		130,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 3.61

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 380.4 TREATMENT AND DISPOSAL EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. -5						
1998	1,835,270.00	1,026,723	1,127,925	799,108	16.22	49,267
1999	82,263.64	44,294	48,660	37,717	16.63	2,268
2000	2,871.00	1,482	1,628	1,387	17.06	81
2001	42,659.10	21,034	23,107	21,685	17.50	1,239
2002	11,564.00	5,423	5,958	6,184	17.97	344
2004	39,600.00	16,528	18,157	23,423	18.95	1,236
2005	4,721,578.50	1,841,274	2,022,764	2,934,893	19.46	150,817
2006	115,024.87	41,595	45,695	75,081	19.99	3,756
2011	158,440.72	32,025	35,182	131,181	23.07	5,686
2012	47,550.96	7,954	8,738	41,191	23.75	1,734
2013	60,048.00	7,881	8,658	54,392	24.51	2,219
2014	14,224.00	1,344	1,476	13,459	25.28	532
2015	47,521.55	2,709	2,976	46,922	26.12	1,796
2016	19,517.86	373	410	20,084	26.97	745
	7,198,134.20	3,050,639	3,351,334	4,206,707		221,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0						3.08

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 390.71 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	12,000.00	8,880	12,000			
2006	9,349.00	3,927	9,349			
2008	5,316.96	1,808	5,317			
	26,665.96	14,615	26,666			

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

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 390.72 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,037.50	1,003	1,038			
2004	647.32	539	647			
2005	3,516.68	2,696	3,517			
2006	19,120.73	13,385	19,120			
	24,322.23	17,623	24,322			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 390.73 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	289.91	290	290			
2000	10,313.56	10,314	10,314			
2001	635.50	636	636			
2002	11,488.37	11,488	11,488			
2003	2,302.00	2,302	2,302			
2005	4,065.48	4,065	4,065			
2006	32,719.02	32,719	32,719			
2007	9,226.50	9,226	9,226			
2008	6,995.50	6,996	6,996			
2009	1,631.00	1,631	1,631			
2012	3,222.00	2,900	1,195	2,027	0.50	2,027
2015	32,630.03	9,789	4,035	28,595	3.50	8,170
2016	113,868.23	11,387	4,693	109,175	4.50	24,261
	229,387.10	103,743	89,590	139,797		34,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 15.02

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 390.74 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	5,765.00	5,765	5,765			
2000	2,563.59	2,564	2,564			
2002	2,239.64	2,240	2,240			
2003	8,375.00	8,375	8,375			
2006	5,936.57	5,937	5,937			
2007	1,562.49	1,562	1,562			
2013	296,553.72	207,588	81,236	215,318	1.50	143,545
2014	5,637.00	2,818	1,103	4,534	2.50	1,814
2016	418,721.15	41,872	16,386	402,335	4.50	89,408
	747,354.16	278,721	125,168	622,186		234,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						31.41

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 391.7 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +20						
1988	699.18	559	559			
2000	565.62	417	452			
2002	16,668.97	11,852	13,335			
2003	50,671.80	35,186	40,537			
2004	594.80	404	476			
2006	22,542.50	14,561	18,034			
2007	10,684.86	6,708	8,483	65	2.61	25
2013	102,932.00	31,818	40,239	42,107	5.56	7,573
2015	24,703.91	3,352	4,239	15,524	7.34	2,115
	230,063.64	104,857	126,354	57,697		9,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 4.22

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 393.7 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	558.42	558	558			
1990	246.25	246	246			
1999	19,000.00	16,625	19,000			
2000	7,783.08	6,421	7,783			
2001	2,824.79	2,189	2,825			
2002	8,450.35	6,127	8,450			
2005	5,877.15	3,379	5,877			
2006	10,247.10	5,380	10,247			
2007	3,198.00	1,519	3,198			
2013	3,188.33	558	1,956	1,232	16.50	75
	61,373.47	43,002	60,140	1,233		75

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 0.12

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 394.7 LABORATORY EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	8,147.56	8,148	8,148			
2003	7,849.00	7,064	7,849			
2005	7,516.44	5,763	7,516			
2006	3,211.45	2,248	3,211			
2007	4,127.17	2,614	4,127			
2008	4,947.55	2,804	4,729	219	6.50	34
2012	2,205.00	662	1,117	1,088	10.50	104
	38,004.17	29,303	36,697	1,307		138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 0.36

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 395.7 POWER OPERATED EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1.5						
NET SALVAGE PERCENT.. +20						
1987	500.00	382	400			
1988	967.93	737	774			
1998	2,362.50	1,615	1,890			
2000	3,107.58	2,051	2,486			
2004	1,865.87	1,114	1,493			
2006	20,270.80	11,306	16,217			
2007	136,852.10	73,112	109,481			
	165,926.78	90,317	132,741			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 396.7 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	1,185.15	1,185	1,185			
1994	354.67	355	355			
1996	469.00	469	469			
2000	571.82	572	572			
2001	229.32	229	229			
2007	16,803.50	10,642	16,804			
2008	1,537.50	871	1,537			
	21,150.96	14,323	21,151			

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

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 397.7 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	783.66	784	784			
1982	1,918.33	1,918	1,918			
1987	2,825.00	2,825	2,825			
1988	1,730.13	1,730	1,730			
1989	2,757.29	2,757	2,757			
1990	1,174.11	1,174	1,174			
1995	5,260.98	5,261	5,261			
1996	1,958.25	1,958	1,958			
1999	1,830.06	1,601	1,830			
2000	3,966.87	3,273	3,967			
2001	1,664.30	1,290	1,664			
2002	1,526.00	1,106	1,526			
2004	699.50	437	700			
2006	8,966.91	4,708	8,967			
2007	3,596.00	1,708	3,596			
2008	17,758.18	7,547	17,758			
2010	5,203.15	1,691	5,204			
	63,618.72	41,768	63,619			

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

CITIZENS ENERGY GROUP
 WESTFIELD WASTEWATER

ACCOUNT 398.7 OTHER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	242.50	242	242			
1998	797.50	738	668	130	1.50	87
2000	41,427.00	34,177	30,939	10,488	3.50	2,997
2003	2,104.00	1,420	1,285	819	6.50	126
2005	3,421.25	1,967	1,781	1,640	8.50	193
2006	7,076.25	3,715	3,363	3,713	9.50	391
2008	24,780.50	10,532	9,534	15,246	11.50	1,326
2013	54,488.12	9,535	8,632	45,856	16.50	2,779
2014	11,576.40	1,447	1,310	10,266	17.50	587
	145,913.52	63,773	57,754	88,160		8,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.82

SHARED SERVICES

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. -5						
1913	13,203.90	13,864	13,864			
1950	1,494.28	1,569	1,569			
1953	1,013.45	1,064	1,064			
1956	1,760.64	1,849	1,849			
1957	1,157,149.51	1,215,007	1,215,007			
1958	715,091.35	750,846	750,846			
1959	4,777.08	5,016	5,016			
1960	3,463.27	3,636	3,636			
1963	19,269.93	20,233	20,233			
1964	6,641.90	6,974	6,974			
1966	1,512.42	1,588	1,588			
1967	332.20	349	349			
1968	837.96	875	880			
1970	290,475.01	299,265	304,999			
1971	12,275.43	12,608	12,889			
1972	5,693.03	5,799	5,978			
1973	42,510.49	43,105	44,636			
1974	13,207.71	13,320	13,868			
1975	30,096.77	30,034	31,602			
1976	1,692.13	1,684	1,777			
1977	17,855.43	17,625	18,748			
1978	49,548.80	48,473	52,026			
1980	97,423.11	93,722	102,294			
1981	110,006.26	104,972	115,507			
1982	5,063.00	4,787	5,316			
1985	12,040.00	11,031	12,642			
1986	2,581.60	2,340	2,711			
1987	44,149.00	39,524	46,356			
1988	452,284.83	399,295	474,899			
1989	316,363.21	274,980	332,181			
1990	4,514,317.72	3,868,815	4,740,034			
1991	240,645.11	202,950	252,677			
1992	202,827.50	168,011	212,969			
1993	59,520.05	48,322	62,496			
1994	159,107.16	126,299	167,063			
1995	35,722.61	27,659	37,509			
1996	77,042.62	58,212	80,895			
1998	59,788.44	42,507	62,778			
2000	59,185.00	39,170	62,144			
2001	399,537.36	254,226	419,514			
2002	153,568.80	93,298	161,247			

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. -5						
2005	1,152,066.22	588,383	1,184,915	24,755	12.14	2,039
2006	483,132.80	229,041	461,254	46,035	12.76	3,608
2007	3,604,912.82	1,575,004	3,171,822	613,336	13.33	46,012
2008	3,724,534.88	1,479,050	2,978,584	932,178	13.97	66,727
2009	1,452,459.47	517,003	1,041,166	483,916	14.62	33,100
2010	834,164.13	260,747	525,105	350,767	15.33	22,881
2011	239,139.88	64,080	129,048	122,049	16.05	7,604
2012	1,015,446.00	224,972	453,060	613,158	16.82	36,454
2013	809,487.82	140,754	283,457	566,505	17.64	32,115
2014	20,823,469.89	2,606,265	5,248,627	16,616,016	18.47	899,622
2015	151,419.18	11,447	23,053	135,937	19.33	7,032
2016	1,513,759.74	38,306	77,142	1,512,306	20.25	74,682
	45,195,068.90	16,089,955	25,437,863	22,016,959		1,231,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 2.73

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	76,177.49	74,654	76,177			
1993	40,564.65	38,131	40,565			
1994	140,303.49	126,273	140,303			
1995	79,632.98	68,484	79,633			
1996	9,981.71	8,185	9,982			
1997	32,641.48	25,460	32,641			
1998	236,499.51	175,010	236,500			
2001	7,591.50	4,707	7,592			
2002	6,225.02	3,611	6,225			
2005	210,499.67	96,830	190,081	20,419	13.50	1,513
2009	1,611.31	483	948	663	17.50	38
2011	18,148.85	3,993	7,838	10,311	19.50	529
2012	11,907.92	2,143	4,207	7,701	20.50	376
2014	2,045,005.22	204,501	401,443	1,643,562	22.50	73,047
2015	118,142.89	7,089	13,916	104,227	23.50	4,435
2016	141,099.89	2,822	5,540	135,560	24.50	5,533
	3,176,033.58	842,376	1,253,591	1,922,443		85,471

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 2.69

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 391.5 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	9,116.00	7,597	8,041	1,075	2.50	430
2005	90,338.09	69,260	73,306	17,032	3.50	4,866
2013	524,066.54	122,280	129,424	394,643	11.50	34,317
2014	585,447.36	97,577	103,278	482,169	12.50	38,574
2015	14,244.98	1,424	1,507	12,738	13.50	944
2016	205,665.16	6,855	7,256	198,409	14.50	13,683
	1,428,878.13	304,993	322,812	1,106,066		92,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.50

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 391.6 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	192,053.53	192,054	192,054			
2012	1,925,062.72	1,732,556	1,534,349	390,714	0.50	390,714
2013	1,324,692.26	927,285	821,203	503,489	1.50	335,659
2014	1,207,412.69	603,706	534,641	672,772	2.50	269,109
2015	765,086.14	229,526	203,268	561,818	3.50	160,519
2016	734,192.06	73,419	65,020	669,172	4.50	148,705
	6,148,499.40	3,758,546	3,350,535	2,797,964		1,304,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 21.22

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 391.7 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	465,364.80	465,365	465,365			
2012	11,143,747.04	10,029,372	9,912,995	1,230,752	0.50	1,230,752
2013	1,384,040.23	968,828	957,586	426,454	1.50	284,303
2014	1,911,373.30	955,687	944,598	966,775	2.50	386,710
2015	11,157,027.24	3,347,108	3,308,269	7,848,758	3.50	2,242,502
2016	970,131.08	97,013	95,887	874,244	4.50	194,276
	27,031,683.69	15,863,373	15,684,700	11,346,984		4,338,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 16.05

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +15						
2014	75,107.56	17,908	13,343	50,498	6.41	7,878
	75,107.56	17,908	13,343	50,498		7,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4						10.49

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 394.1 TOOLS, SHOP AND GARAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	19,605.88	2,451	2,346	17,260	17.50	986
	19,605.88	2,451	2,346	17,260		986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 5.03

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 397.1 COMMUNICATION EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	91,790.45	70,373	73,845	17,945	3.50	5,127
2008	31,847.91	18,047	18,937	12,911	6.50	1,986
2010	33,275.92	14,419	15,130	18,146	8.50	2,135
2011	99,062.45	36,323	38,115	60,947	9.50	6,415
2012	42,641.10	12,792	13,423	29,218	10.50	2,783
2013	959,220.23	223,815	234,856	724,364	11.50	62,988
2014	2,492,351.80	415,400	435,893	2,056,459	12.50	164,517
2015	208,667.64	20,867	21,896	186,772	13.50	13,835
	3,958,857.50	812,036	852,095	3,106,762		259,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						6.56

CITIZENS ENERGY GROUP
 SHARED SERVICES

ACCOUNT 398.1 MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	34,582.00	19,885	18,937	15,645	8.50	1,841
2006	8,750.00	4,594	4,375	4,375	9.50	461
2007	5,610.78	2,665	2,538	3,073	10.50	293
2008	20,022.50	8,510	8,104	11,918	11.50	1,036
2012	6,617.90	1,489	1,418	5,200	15.50	335
2013	349,852.19	61,224	58,303	291,549	16.50	17,670
	425,435.37	98,367	93,675	331,760		21,636
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3						5.09

Citizens Water of Westfield, LLC
Original Cost Rate Base

Attachment CAJ-4

Line	Description	Reference	As of Historical Base Period Ended 6/30/2023			As of Link Period Ended 6/30/2024			As of Test Year Ended 6/30/2025		
			Pre-2012 Assets	Post-2011		Pre-2012 Assets	Post-2011		Pre-2012 Assets	Post-2011	
				Assets	Total		Assets	Total		Assets	Total
1	Original Cost Utility Plant-in-Service	wp 155	43,823,020.79	131,107,166.86	174,930,187.65	43,202,300.28	156,792,801.59	199,995,101.87	43,198,700.28	175,301,614.59	218,500,314.87
	Less:										
2	Original Cost Accumulated Depreciation	wp 155	20,490,985.17	10,454,828.14	30,945,813.31	20,559,052.66	11,733,942.40	32,292,995.06	21,230,110.66	14,113,033.40	35,343,144.06
3	Contributions in Aid of Construction	Filing in Cause No. 44273, dated 10/28/2015; wp 103	12,368,193.27	58,795,949.16	71,164,142.43	12,368,193.27	70,965,943.82	83,334,137.09	12,368,193.27	81,525,943.82	93,894,137.09
4	Advances for Construction	wp 103	-	6,122,065.79	6,122,065.79	-	8,565,107.80	8,565,107.80	-	10,005,107.80	10,005,107.80
5	Subtotal	Line 1, less sum of Lines 2 : 4	10,963,842.35	55,734,323.77	66,698,166.12	10,275,054.35	65,527,807.57	75,802,861.92	9,600,396.35	69,657,529.57	79,257,925.92
	Plus or Minus:										
6	Shared Services Net Plant-in-Service, Allocable to Westfield	Line 14	-	1,170,254.27	1,170,254.27	-	1,238,328.13	1,238,328.13	-	1,234,414.88	1,234,414.88
7	Pre-2012 Net Plant Settlement Vs. Books, excluding Fair Value Increment	Line 20	(8,997,014.07)	-	(8,997,014.07)	(8,997,014.07)	-	(8,997,014.07)	(8,997,014.07)	-	(8,997,014.07)
8	Unamortized Fair Value Increment as of June 30, 202x	Line 23	5,345,822.58	-	5,345,822.58	5,171,822.58	-	5,171,822.58	4,997,822.58	-	4,997,822.58
9	Total Original Cost Rate Base	Sum of Lines 5 : 8	7,312,650.86	56,904,578.04	64,217,228.90	6,449,862.86	66,766,135.70	73,215,998.56	5,601,204.86	70,891,944.45	76,493,149.31
	Detail of Line 6										
	<u>Shared Services Net Plant-in-Service, Allocable to Westfield</u>										
10	Shared Services Original Cost Plant-in-Service	wp 155	-	117,066,580.72	117,066,580.72	-	122,550,595.66	122,550,595.66	-	124,970,800.88	124,970,800.88
11	Shared Services Original Cost Accumulated Depreciation	wp 155	-	(63,630,312.58)	(63,630,312.58)	-	(66,005,932.34)	(66,005,932.34)	-	(68,604,824.56)	(68,604,824.56)
12	Shared Services Original Cost Net Plant-in-Service	Sum of Lines 10 : 11	-	53,436,268.14	53,436,268.14	-	56,544,663.32	56,544,663.32	-	56,365,976.32	56,365,976.32
13	Allocation to Westfield	wp 201-S3, line 55, col H		2.19%			2.19%			2.19%	
14	Shared Services Net Plant-in-Service, Allocable to Westfield	Line 12 * Line 13	-	1,170,254.27	1,170,254.27	-	1,238,328.13	1,238,328.13	-	1,234,414.88	1,234,414.88
	Detail of Line 7										
	<u>Pre-2012 Net Plant Settlement Vs. Books, excluding Fair Value Increment</u>										
15	Pre-2012 Plant-in-Service at December 31, 2011, Surviving Basis	Filing in Cause No. 44273, dated 10/28/2015, less retirement	43,823,020.79		43,823,020.79	43,202,300.28		43,202,300.28	43,198,700.28		43,198,700.28
16	Pre-2012 Accumulated Depreciation at December 31, 2011, Surviving Basis	Filing in Cause No. 44273, dated 10/28/2015, less retirement	(9,987,813.45)		(9,987,813.45)	(9,367,092.94)		(9,367,092.94)	(9,363,492.94)		(9,363,492.94)
17	Contributions in Aid of Construction (CIAC) at December 31, 2011	Filing in Cause No. 44273, dated 10/28/2015	(12,368,193.27)		(12,368,193.27)	(12,368,193.27)		(12,368,193.27)	(12,368,193.27)		(12,368,193.27)
18	Pre-2012 Net Plant Less CIAC at December 31, 2011 per Books	Sum of Lines 15 : 17	21,467,014.07	-	21,467,014.07	21,467,014.07	-	21,467,014.07	21,467,014.07	-	21,467,014.07
19	Pre-2012 Net Original Cost per Settlement in Cause No. 44273	Order in Cause No. 44273	12,470,000.00		12,470,000.00	12,470,000.00		12,470,000.00	12,470,000.00		12,470,000.00
20	Pre-2012 Net Plant Settlement Vs. Books, excl Fair Value Increment	Line 19 minus Line 18	(8,997,014.07)	-	(8,997,014.07)	(8,997,014.07)	-	(8,997,014.07)	(8,997,014.07)	-	(8,997,014.07)
	Detail of Line 8										
	<u>Unamortized Fair Value Increment as of June 30, 202x</u>										
21	Total Fair Value Increment per Settlement in Cause No. 44273	Order in Cause No. 44273	6,960,000.00		6,960,000.00	6,960,000.00		6,960,000.00	6,960,000.00		6,960,000.00
22	Less Amortization of Fair Value Increment March 21, 2014 to Test Year	Line 21 * 111 / 480 mos. + 10/31 days; +12 mos.; +12 mos.	(1,614,177.42)		(1,614,177.42)	(1,788,177.42)		(1,788,177.42)	(1,962,177.42)		(1,962,177.42)
23	Unamortized Fair Value Increment as of June 30, 202x	Sum of Lines 21 : 22	5,345,822.58	-	5,345,822.58	5,171,822.58	-	5,171,822.58	4,997,822.58	-	4,997,822.58

Citizens Water of Westfield, LLC

Attachment CAJ-5

Summary of Shared Services Allocations for Historical Base Period Ending June 30, 2023

Line	Organization	A	B	C	D	E	F	G	H	I	J
		Gas	Water	CWA	Steam	Westfield Gas	Westfield Water	Westfield WW	Other	Total	
1	Chief Officer	1,242,099	1,104,336	1,541,881	319,297	31,999	67,775	74,043	197,944	4,579,373	
2	Capital Programs & Eng.	414,493	35,448	70,502	(1,662)	42,348	7,022	5,869	(1,778)	572,243	
3	Community Relations	683,823	632,857	657,071	138,155	10,345	25,006	29,861	86,158	2,263,275	
4	Customer Relationships	7,276,588	5,335,699	4,063,791	178,726	260,386	447,785	387,944	179,290	18,130,209	
5	Diversity & Organizational Dev	150,174	167,671	199,883	53,463	2,000	8,847	9,140	31,299	622,477	
6	Environmental Stewardship	153,997	1,470,623	1,301,925	202,553	-	169,325	65,573	43,017	3,407,014	
7	Facilities	707,149	664,874	991,637	192,895	18,621	40,041	45,099	120,320	2,780,635	
8	Finance	999,025	957,822	1,111,018	358,708	168,648	229,244	197,593	369,922	4,391,980	
9	Fleet	1,566,871	2,129,409	1,833,905	239,683	33,605	146,963	122,341	83,506	6,156,283	
10	Human Resources	778,338	868,194	1,037,607	277,156	10,420	45,923	47,460	162,468	3,227,566	
11	Information Technology	4,389,370	3,885,391	5,438,666	1,167,210	81,631	248,101	224,262	686,397	16,121,028	
12	Internal Audit	207,919	186,739	280,898	59,381	4,384	10,636	12,724	37,031	799,711	
13	Legal	355,788	318,729	481,061	101,600	7,534	18,196	21,823	63,379	1,368,110	
14	Legal & Audit Fees	473,192	425,510	639,032	135,149	9,956	24,209	28,926	84,269	1,820,243	
15	OHS & Security	536,159	542,541	678,287	180,651	16,841	36,009	37,084	123,723	2,151,294	
16	Quality	184,050	165,419	248,595	52,566	3,876	9,416	11,256	32,778	707,956	
17	Regulatory & External Affairs	422,134	691,644	538,553	269,241	350,476	212,292	132,004	28,124	2,644,468	
18	Shared Field Services	9,178,238	6,488,277	1,973,847	4,906	112,542	232,542	67,267	-	18,057,620	
19	Supply Chain	449,557	567,178	946,698	195,100	10,446	23,574	21,378	49,431	2,263,362	
20	Trust Administration	4,058,766	3,397,771	2,994,607	435,445	145,356	242,363	190,158	251,341	11,715,807	
21	Total Historical Base Period Actual Costs	34,227,730	30,036,132	27,029,464	4,560,221	1,321,413	2,245,270	1,731,806	2,628,617	103,780,653	
22	Overall allocation %	32.98%	28.94%	26.04%	4.39%	1.27%	2.16%	1.67%	2.53%	100.00%	
Actual Costs July - September 2022, Fiscal Year 2022 Allocation %											
23	Total Shared Services Costs	7,954,872	7,010,515	6,240,644	1,090,014	284,003	489,382	366,778	623,235	24,059,442	
24	Overall allocation %	33.06%	29.14%	25.94%	4.53%	1.18%	2.03%	1.52%	2.59%	100.00%	
Actual Costs October 2022 - June 2023, Fiscal Year 2023 Allocation %											
25	Total Shared Services Costs	26,272,858	23,025,617	20,788,821	3,470,207	1,037,411	1,755,888	1,365,028	2,005,382	79,721,211	
26	Overall allocation %	32.96%	28.88%	26.08%	4.35%	1.30%	2.20%	1.71%	2.52%	100.00%	
FY2023 Budget, Allocation %											
27	Total Shared Services Costs	35,998,964	31,229,783	28,400,784	4,766,308	1,434,519	2,353,933	1,832,957	2,758,064	108,775,311	
28	Overall allocation %	33.09%	28.71%	26.11%	4.38%	1.32%	2.16%	1.69%	2.54%	100.00%	